

Description

Baseline: Final Pay 2024

Alternative: Final Pay 2025

This report compares property taxes payable in 2024 to property taxes payable in 2025. 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. The payable 2025 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 \$711 million, or 5.5%**, according to the simulation. The overall tax increases are 5.6% in Greater Minnesota and 5.3% in the Metro area.
- **On a statewide basis, property tax changes vary by property type**, from -55.0% on low-income apartment (4d) property* to +10.9% on residential non-homestead property. Changes on other major property types are +4.9% on residential homesteads, +7.2% on apartments, +5.5% on seasonal-recreational property, +5.7% on commercial-industrial property, and +6.6% on agricultural property.

*The change for low-income apartment (4d) property is largely due to a classification rate reduction from 0.75% to 0.25%. This was enacted in 2023 and went into effect in 2025.

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

Baseline: Final Pay 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.

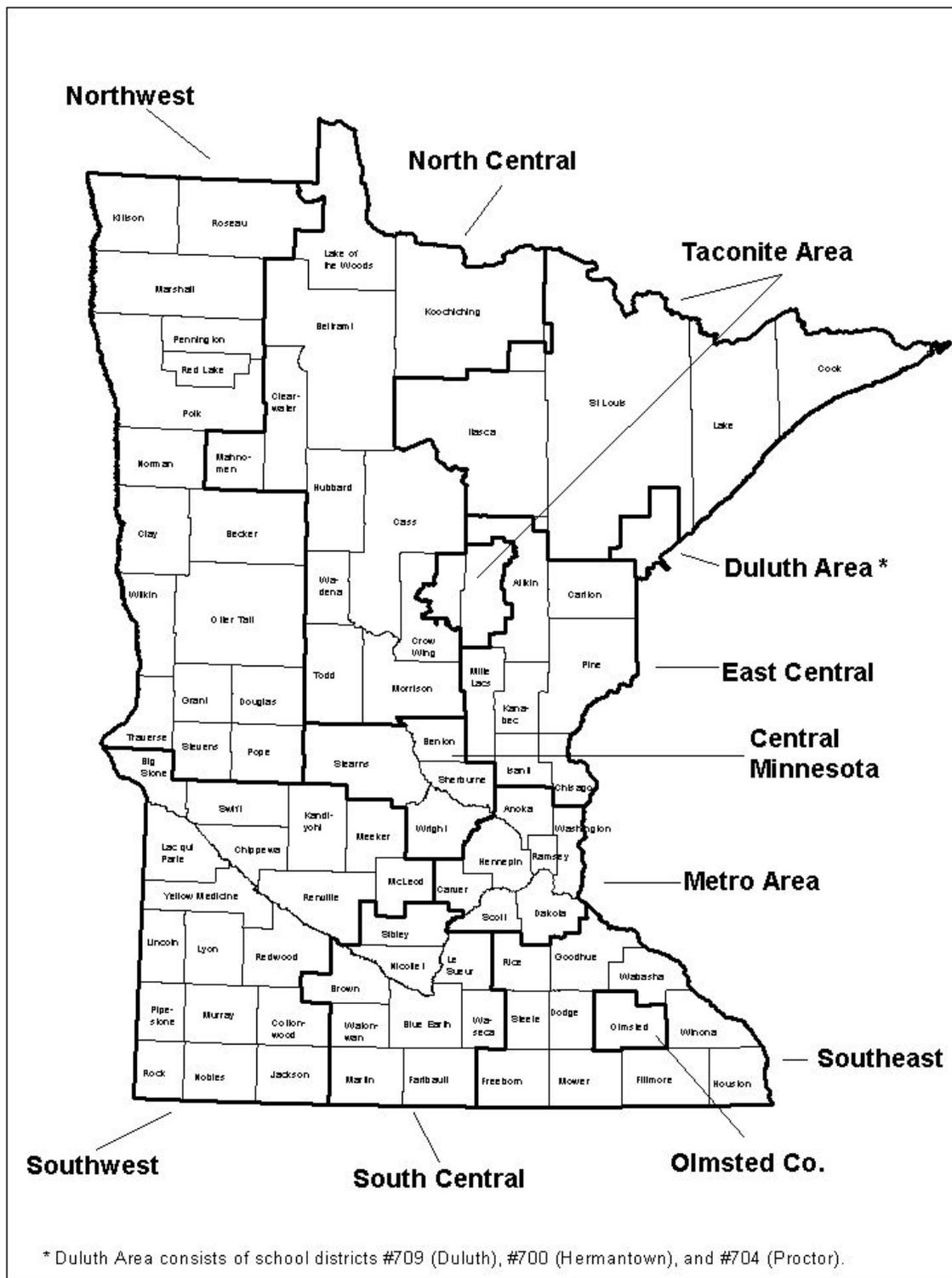
Alternative: Final Pay 2025

- **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

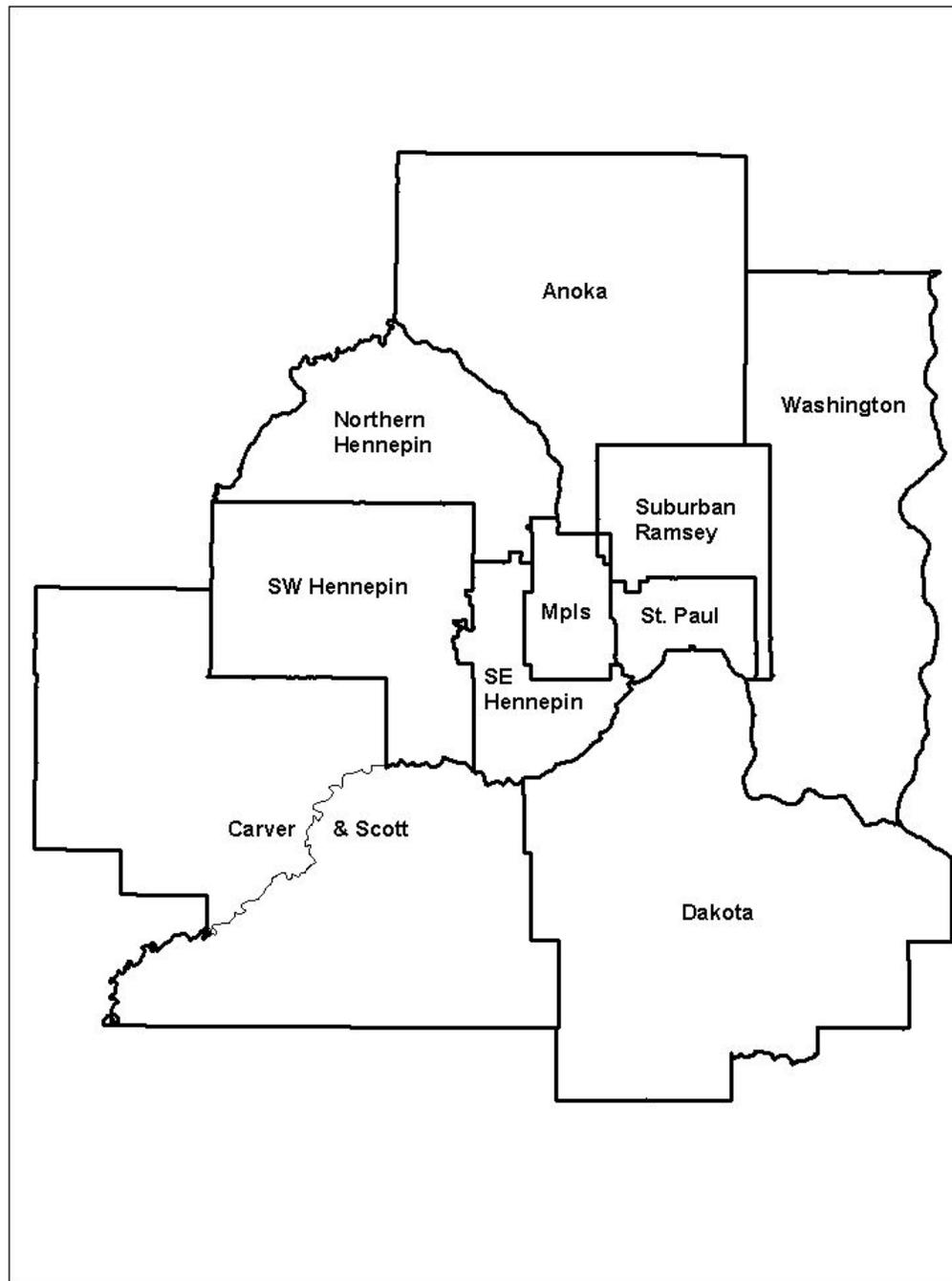
Property Class	Baseline	Alternative
Residential homestead:		
< \$500,000*	1.0%	1.0%
> \$500,000	1.25	1.25
Residential nonhomestead:		
Single unit:		
< \$500,000	1.0	1.0
> \$500,000	1.25	1.25
2-3 unit and undeveloped land:		
< \$500,000	1.25	1.25
> \$500,000	1.25	1.25
Apartments:		
Regular	1.25	1.25
Low-income:		
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, beginning with payable 2025 the tier is eliminated		
~ \$3,500,000 for payable 2025		

Property Tax Model Regions (Greater Minnesota)



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

Property Tax Model Regions (Metro Area)



Notes: **North Hennepin** consists of the cities of: Brooklyn Center, Brooklyn Park, Champlin, Corcoran, Crystal, Dayton (Hennepin portion), Greenfield, Hanover (Hennepin portion), Maple Grove, New Hope, Osseo, Robbinsdale, Rockford (Hennepin portion), Rogers, and St. Anthony (Hennepin portion). **Southeast Hennepin** consists of the cities of: Bloomington, Edina, Golden Valley, Hopkins, Richfield, and St. Louis Park. The balance of the county (excluding Minneapolis) is considered **Southwest Hennepin**.

STATEWIDE

- Rep25A3
- **Baseline:** Final Pay 2024
- **Alternative:** Final Pay 2025

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

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	536,479,347	548,277,574	11,798,227	2.2	6,001,313	6,292,946	291,633	4.9	1.12	1.15
Res Non-Hmstd	89,231,831	94,222,254	4,990,423	5.6	1,080,189	1,198,465	118,275	10.9	1.21	1.27
Apartments	59,927,580	60,444,793	517,213	0.9	917,191	983,661	66,470	7.2	1.53	1.63
Low-income Apts	10,370,818	10,820,412	449,595	4.3	83,805	37,709	-46,095	-55.0	0.81	0.35
Seasonal Rec'l	45,273,124	47,746,892	2,473,767	5.5	336,862	355,422	18,560	5.5	0.74	0.74
Com/Ind: Lo tier	11,291,925	11,507,253	215,328	1.9	200,374	210,330	9,956	5.0	1.77	1.83
Com/Ind: Hi tier	106,872,443	109,865,829	2,993,387	2.8	3,099,764	3,276,622	176,858	5.7	2.90	2.98
Publ U: Elec Gen	2,123,354	2,041,136	-82,217	-3.9	50,344	49,622	-722	-1.4	2.37	2.43
Publ U: Other	15,526,533	16,097,395	570,862	3.7	361,825	376,442	14,617	4.0	2.33	2.34
Ag HGA	18,697,820	19,184,064	486,245	2.6	152,530	154,983	2,453	1.6	0.82	0.81
Ag Hmstd Land	109,136,950	118,862,970	9,726,020	8.9	323,365	331,582	8,217	2.5	0.30	0.28
Ag Non-Hmstd	77,412,146	84,094,218	6,682,072	8.6	406,020	453,615	47,594	11.7	0.52	0.54
Miscellaneous	1,387,010	1,541,713	154,703	11.2	22,131	25,718	3,586	16.2	1.60	1.67
Total	1,083,730,881	1,124,706,503	40,975,625	3.8	13,035,713	13,747,117	711,402	5.5	1.20	1.22

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	11,897,931	12,110,924	212,993	1.8
(-) TIF Tax Capacity	250,470	240,225	-10,245	-4.1
(-) FD Contrib Tax Cap	584,276	642,353	58,077	9.9
(=) Taxable Tax Capacity	11,063,186	11,228,346	165,160	1.5
FD Distrb Tax Cap	563,760	634,816	71,056	12.6

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	34.09	35.55	0.014	0.014
City/Town	31.52	33.34	0.154	0.142
School District	20.05	20.79	17.924	17.921
Special District	4.23	4.42	0.014	0.015
Total	89.89	94.09	18.107	18.091

GREATER MINNESOTA

- Rep25A3
- **Baseline:** Final Pay 2024
- **Alternative:** Final Pay 2025

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

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	197,633,882	205,171,236	7,537,354	3.8	2,040,213	2,110,034	69,821	3.4	1.03	1.03
Res Non-Hmstd	30,705,895	32,866,952	2,161,057	7.0	351,988	385,717	33,729	9.6	1.15	1.17
Apartments	10,492,870	11,492,402	999,532	9.5	162,839	183,821	20,983	12.9	1.55	1.60
Low-income Apts	2,063,270	2,157,200	93,930	4.6	19,491	7,347	-12,144	-62.3	0.94	0.34
Seasonal Rec'l	43,408,435	45,864,768	2,456,333	5.7	316,860	334,151	17,291	5.5	0.73	0.73
Com/Ind: Lo tier	7,111,260	7,328,486	217,226	3.1	124,144	130,708	6,564	5.3	1.75	1.78
Com/Ind: Hi tier	26,399,230	28,790,085	2,390,855	9.1	743,924	827,192	83,268	11.2	2.82	2.87
Publ U: Elec Gen	1,669,729	1,558,883	-110,846	-6.6	39,879	37,899	-1,980	-5.0	2.39	2.43
Publ U: Other	12,157,072	12,442,240	285,168	2.3	266,843	270,056	3,213	1.2	2.19	2.17
Ag HGA	17,021,325	17,495,926	474,601	2.8	137,519	139,591	2,072	1.5	0.81	0.80
Ag Hmstd Land	105,827,310	115,337,925	9,510,615	9.0	315,008	322,442	7,434	2.4	0.30	0.28
Ag Non-Hmstd	74,902,101	81,483,361	6,581,260	8.8	388,944	435,064	46,120	11.9	0.52	0.53
Miscellaneous	558,304	610,809	52,506	9.4	9,754	10,731	977	10.0	1.75	1.76
Total	529,950,683	562,600,273	32,649,591	6.2	4,917,406	5,194,753	277,348	5.6	0.93	0.92

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	5,339,090	5,540,432	201,342	3.8
(-) TIF Tax Capacity	51,004	53,226	2,222	4.4
(-) FD Contrib Tax Cap	13,124	13,898	774	5.9
(=) Taxable Tax Capacity	5,274,962	5,473,307	198,345	3.8
FD Distrib Tax Cap	13,125	13,916	791	6.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	37.60	38.19	0.000	0.000
City/Town	24.78	25.53	0.250	0.240
School District	16.91	17.20	15.707	15.991
Special District	1.51	1.58	0.040	0.040
Total	80.80	82.50	15.997	16.270

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	200,200	3.8	1,706	1,742	36	2.1	0.88	0.87
Res Hmstd: AvgVal	289,000	300,100	3.8	2,707	2,803	96	3.6	0.94	0.93
Res Hmstd: Hi Val	385,200	399,900	3.8	3,708	3,863	155	4.2	0.96	0.97
Res Hmstd: Ex-Hi Val	577,900	600,000	3.8	5,751	6,132	381	6.6	1.00	1.02
Apartment	300,000	328,600	9.5	3,510	3,923	413	11.8	1.17	1.19
Seas Rec: Lo Val	75,000	79,300	5.7	637	688	50	7.9	0.85	0.87
Seas Rec: Hi Val	200,000	211,400	5.7	1,778	1,909	131	7.4	0.89	0.90
Comm/Ind: Lo Val	150,000	163,600	9.1	2,245	2,603	358	15.9	1.50	1.59
Comm/Ind: Mid Val	300,000	327,200	9.1	5,729	6,447	719	12.5	1.91	1.97
Comm/Ind: Hi Val	1,000,000	1,090,600	9.1	21,984	24,384	2,401	10.9	2.20	2.24

METRO AREA

- Rep25A3
- **Baseline:** Final Pay 2024
- **Alternative:** Final Pay 2025

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

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	338,845,465	343,106,338	4,260,873	1.3	3,961,099	4,182,912	221,813	5.6	1.17	1.22
Res Non-Hmstd	58,525,936	61,355,302	2,829,366	4.8	728,202	812,748	84,546	11.6	1.24	1.32
Apartments	49,434,710	48,952,391	-482,319	-1.0	754,353	799,840	45,487	6.0	1.53	1.63
Low-income Apts	8,307,548	8,663,213	355,665	4.3	64,313	30,362	-33,951	-52.8	0.77	0.35
Seasonal Rec'l	1,864,689	1,882,124	17,434	0.9	20,002	21,271	1,269	6.3	1.07	1.13
Com/Ind: Lo tier	4,180,665	4,178,767	-1,898	0.0	76,231	79,622	3,392	4.4	1.82	1.91
Com/Ind: Hi tier	80,473,213	81,075,744	602,532	0.7	2,355,840	2,449,429	93,590	4.0	2.93	3.02
Publ U: Elec Gen	453,624	482,254	28,629	6.3	10,464	11,722	1,258	12.0	2.31	2.43
Publ U: Other	3,369,461	3,655,156	285,694	8.5	94,982	106,387	11,404	12.0	2.82	2.91
Ag HGA	1,676,495	1,688,139	11,644	0.7	15,011	15,392	381	2.5	0.90	0.91
Ag Hmstd Land	3,309,639	3,525,045	215,406	6.5	8,357	9,140	783	9.4	0.25	0.26
Ag Non-Hmstd	2,510,045	2,610,857	100,812	4.0	17,076	18,551	1,474	8.6	0.68	0.71
Miscellaneous	828,706	930,903	102,197	12.3	12,377	14,987	2,610	21.1	1.49	1.61
Total	553,780,196	562,106,233	8,326,035	1.5	8,118,307	8,552,363	434,056	5.3	1.47	1.52

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	6,558,842	6,570,492	11,650	0.2
(-) TIF Tax Capacity	199,466	186,999	-12,467	-6.3
(-) FD Contrib Tax Cap	571,152	628,455	57,303	10.0
(=) Taxable Tax Capacity	5,788,224	5,755,038	-33,186	-0.6
FD Distrib Tax Cap	550,635	620,901	70,266	12.8

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	30.88	33.03	0.022	0.022
City/Town	37.66	40.77	0.099	0.085
School District	22.92	24.20	19.168	19.039
Special District	6.72	7.12	0.000	0.000
Total	98.17	105.12	19.290	19.146

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	284,200	1.3	3,178	3,311	133	4.2	1.13	1.17
Res Hmstd: AvgVal	420,700	426,000	1.3	4,942	5,208	266	5.4	1.17	1.22
Res Hmstd: Hi Val	560,800	567,900	1.3	6,737	7,236	499	7.4	1.20	1.27
Res Hmstd: Ex-Hi Val	841,400	852,000	1.3	10,721	11,513	791	7.4	1.27	1.35
Apartment	300,000	297,100	-1.0	4,260	4,473	213	5.0	1.42	1.51
Comm/Ind: Lo Val	150,000	151,200	0.8	2,896	3,043	147	5.1	1.93	2.01
Comm/Ind: Mid Val	300,000	302,300	0.8	7,231	7,550	319	4.4	2.41	2.50
Comm/Ind: Hi Val	1,000,000	1,007,500	0.8	27,459	28,586	1,127	4.1	2.75	2.84

GREATER MINNESOTA CITIES

- Rep25A3
- **Baseline:** Final Pay 2024
- **Alternative:** Final Pay 2025

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

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	111,994,761	115,691,511	3,696,750	3.3	1,338,377	1,388,572	50,194	3.8	1.20	1.20
Res Non-Hmstd	18,395,178	19,513,540	1,118,362	6.1	244,579	268,037	23,457	9.6	1.33	1.37
Apartments	10,314,258	11,294,666	980,408	9.5	160,547	181,227	20,680	12.9	1.56	1.60
Low-income Apts	2,053,915	2,142,587	88,672	4.3	19,359	7,278	-12,082	-62.4	0.94	0.34
Seasonal Rec'l	6,269,966	6,445,378	175,412	2.8	53,854	56,464	2,610	4.8	0.86	0.88
Com/Ind: Lo tier	5,539,910	5,668,321	128,411	2.3	104,641	109,975	5,333	5.1	1.89	1.94
Com/Ind: Hi tier	22,637,438	24,786,409	2,148,971	9.5	662,399	740,080	77,681	11.7	2.93	2.99
Publ U: Elec Gen	1,605,408	1,517,225	-88,183	-5.5	38,838	37,191	-1,647	-4.2	2.42	2.45
Publ U: Other	2,969,641	2,525,258	-444,383	-15.0	84,604	75,796	-8,807	-10.4	2.85	3.00
Ag HGA	462,476	470,462	7,986	1.7	5,114	5,204	90	1.8	1.11	1.11
Ag Hmstd Land	1,086,873	1,169,833	82,960	7.6	5,468	5,662	194	3.6	0.50	0.48
Ag Non-Hmstd	1,600,136	1,742,172	142,036	8.9	16,095	17,951	1,855	11.5	1.01	1.03
Miscellaneous	446,460	491,235	44,774	10.0	8,145	9,007	861	10.6	1.82	1.83
Total	185,376,420	193,458,597	8,082,176	4.4	2,742,020	2,902,444	160,419	5.9	1.48	1.50

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	2,112,088	2,167,546	55,458	2.6
(-) TIF Tax Capacity	50,775	52,956	2,181	4.3
(-) FD Contrib Tax Cap	6,460	7,146	686	10.6
(=) Taxable Tax Capacity	2,054,853	2,107,444	52,591	2.6
FD Distrib Tax Cap	8,035	8,573	538	6.7

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	39.22	40.01	0.000	0.000
City/Town	49.24	51.53	0.431	0.416
School District	19.36	19.78	16.120	16.716
Special District	1.88	1.96	0.051	0.050
Total	109.70	113.28	16.602	17.183

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	175,800	3.4	1,908	1,945	38	2.0	1.12	1.11
Res Hmstd: AvgVal	254,900	263,400	3.3	3,063	3,178	115	3.7	1.20	1.21
Res Hmstd: Hi Val	339,800	351,100	3.3	4,219	4,411	192	4.6	1.24	1.26
Res Hmstd: Ex-Hi Val	509,800	526,700	3.3	6,466	6,947	481	7.4	1.27	1.32
Apartment	300,000	328,600	9.5	4,612	5,217	605	13.1	1.54	1.59
Comm/Ind: Lo Val	150,000	164,300	9.5	2,906	3,414	509	17.5	1.94	2.08
Comm/Ind: Mid Val	300,000	328,500	9.5	7,266	8,297	1,031	14.2	2.42	2.53
Comm/Ind: Hi Val	1,000,000	1,095,000	9.5	27,615	31,089	3,474	12.6	2.76	2.84

GREATER MINNESOTA TOWNS

- Rep25A3
- **Baseline:** Final Pay 2024
- **Alternative:** Final Pay 2025

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

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	84,431,416	88,206,146	3,774,729	4.5	689,232	709,591	20,359	3.0	0.82	0.80
Res Non-Hmstd	12,139,215	13,167,010	1,027,795	8.5	104,638	114,655	10,017	9.6	0.86	0.87
Apartments	143,437	154,896	11,458	8.0	1,476	1,591	116	7.9	1.03	1.03
Low-income Apts	234	395	161	68.9	2	1	-1	-37.3	0.67	0.25
Seasonal Rec'l	37,051,931	39,329,029	2,277,098	6.1	262,105	276,751	14,646	5.6	0.71	0.70
Com/Ind: Lo tier	1,506,656	1,591,614	84,959	5.6	17,927	19,058	1,132	6.3	1.19	1.20
Com/Ind: Hi tier	3,634,259	3,857,520	223,261	6.1	76,618	81,567	4,949	6.5	2.11	2.11
Publ U: Elec Gen	64,321	41,658	-22,664	-35.2	1,041	708	-333	-32.0	1.62	1.70
Publ U: Other	9,156,740	9,847,889	691,149	7.5	181,391	192,750	11,359	6.3	1.98	1.96
Ag HGA	16,482,666	16,948,291	465,625	2.8	131,834	133,851	2,016	1.5	0.80	0.79
Ag Hmstd Land	103,857,080	113,159,605	9,302,525	9.0	306,902	314,091	7,189	2.3	0.30	0.28
Ag Non-Hmstd	72,195,641	78,467,273	6,271,632	8.7	367,488	411,109	43,620	11.9	0.51	0.52
Miscellaneous	110,296	118,030	7,734	7.0	1,570	1,686	116	7.4	1.42	1.43
Total	340,773,892	364,889,356	24,115,462	7.1	2,142,224	2,257,409	115,185	5.4	0.63	0.62

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	3,191,503	3,333,849	142,346	4.5
(-) TIF Tax Capacity	141	142	1	0.7
(-) FD Contrib Tax Cap	5,760	5,883	123	2.1
(=) Taxable Tax Capacity	3,185,602	3,327,825	142,223	4.5
FD Distrib Tax Cap	2,384	2,554	170	7.1

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	36.52	37.01	0.000	0.000
City/Town	8.90	8.96	0.005	0.004
School District	15.37	15.64	15.169	15.034
Special District	1.25	1.33	0.026	0.026
Total	62.04	62.94	15.200	15.064

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	244,700	4.5	1,709	1,754	46	2.7	0.73	0.72
Res Hmstd: AvgVal	351,100	366,800	4.5	2,677	2,776	99	3.7	0.76	0.76
Res Hmstd: Hi Val	468,000	489,000	4.5	3,615	3,798	183	5.1	0.77	0.78
Res Hmstd: Ex-Hi Val	702,100	733,500	4.5	5,737	6,089	352	6.1	0.82	0.83
Apartment	300,000	324,000	8.0	2,783	3,037	254	9.1	0.93	0.94
Seas Rec: Lo Val	75,000	79,700	6.3	497	535	39	7.8	0.66	0.67
Seas Rec: Hi Val	200,000	212,300	6.2	1,403	1,502	99	7.0	0.70	0.71
Comm/Ind: Lo Val	150,000	159,300	6.2	1,809	2,005	197	10.9	1.21	1.26
Comm/Ind: Mid Val	300,000	318,500	6.2	4,714	5,102	388	8.2	1.57	1.60
Comm/Ind: Hi Val	1,000,000	1,061,500	6.2	18,272	19,556	1,283	7.0	1.83	1.84

NORTHWEST CITIES

- Rep25A3
- **Baseline:** Final Pay 2024
- **Alternative:** Final Pay 2025

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

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	10,183,472	10,644,896	461,424	4.5	119,776	122,560	2,784	2.3	1.18	1.15
Res Non-Hmstd	1,933,368	2,107,452	174,084	9.0	25,530	28,125	2,594	10.2	1.32	1.33
Apartments	1,249,108	1,368,994	119,886	9.6	18,944	20,652	1,707	9.0	1.52	1.51
Low-income Apts	161,773	105,075	-56,698	-35.0	1,551	337	-1,214	-78.3	0.96	0.32
Seasonal Rec'l	795,199	877,310	82,110	10.3	8,406	9,171	765	9.1	1.06	1.05
Com/Ind: Lo tier	735,438	756,877	21,440	2.9	12,943	13,323	381	2.9	1.76	1.76
Com/Ind: Hi tier	2,265,680	2,423,404	157,724	7.0	55,276	58,957	3,681	6.7	2.44	2.43
Publ U: Elec Gen	25,510	3,190	-22,319	-87.5	576	73	-504	-87.4	2.26	2.28
Publ U: Other	235,140	242,149	7,010	3.0	6,289	6,372	83	1.3	2.67	2.63
Ag HGA	28,355	28,881	526	1.9	311	302	-9	-3.0	1.10	1.05
Ag Hmstd Land	97,043	115,712	18,670	19.2	512	574	62	12.1	0.53	0.50
Ag Non-Hmstd	154,306	176,186	21,880	14.2	1,526	1,743	217	14.2	0.99	0.99
Miscellaneous	41,930	43,513	1,583	3.8	710	738	28	3.9	1.69	1.70
Total	17,906,322	18,893,639	987,320	5.5	252,350	262,927	10,575	4.2	1.41	1.39

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	202,545	210,553	8,008	4.0
(-) TIF Tax Capacity	7,332	7,847	515	7.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	195,213	202,706	7,493	3.8
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	37.62	36.64	0.000	0.000
City/Town	50.21	52.58	0.000	0.000
School District	20.17	19.34	15.277	15.325
Special District	2.78	2.71	0.222	0.219
Total	110.77	111.27	15.498	15.544

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	151,700	4.5	1,564	1,558	-7	-0.4	1.08	1.03
Res Hmstd: AvgVal	217,500	227,400	4.6	2,551	2,594	43	1.7	1.17	1.14
Res Hmstd: Hi Val	290,000	303,200	4.6	3,538	3,631	92	2.6	1.22	1.20
Res Hmstd: Ex-Hi Val	435,000	454,800	4.6	5,493	5,705	212	3.9	1.26	1.25
Apartment	300,000	328,800	9.6	4,619	5,084	465	10.1	1.54	1.55
Comm/Ind: Lo Val	150,000	160,500	7.0	2,938	3,256	317	10.8	1.96	2.03
Comm/Ind: Mid Val	300,000	320,900	7.0	7,348	7,974	626	8.5	2.45	2.48
Comm/Ind: Hi Val	1,000,000	1,069,700	7.0	27,927	29,999	2,072	7.4	2.79	2.80

NORTHWEST TOWNS

- Rep25A3
- **Baseline:** Final Pay 2024
- **Alternative:** Final Pay 2025

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

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	12,191,792	12,999,552	807,760	6.6	91,533	93,562	2,029	2.2	0.75	0.72
Res Non-Hmstd	1,899,772	2,119,386	219,614	11.6	15,192	16,450	1,258	8.3	0.80	0.78
Apartments	15,662	16,237	575	3.7	148	147	-1	-0.4	0.94	0.91
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	9,432,557	10,175,920	743,364	7.9	65,291	67,543	2,252	3.4	0.69	0.66
Com/Ind: Lo tier	265,428	281,801	16,373	6.2	2,948	3,040	92	3.1	1.11	1.08
Com/Ind: Hi tier	681,275	679,482	-1,793	-0.3	13,561	13,157	-405	-3.0	1.99	1.94
Publ U: Elec Gen	1,009	388	-621	-61.6	14	6	-9	-59.8	1.43	1.50
Publ U: Other	1,862,847	2,106,488	243,641	13.1	36,371	38,884	2,513	6.9	1.95	1.85
Ag HGA	2,608,623	2,636,902	28,279	1.1	20,017	19,363	-653	-3.3	0.77	0.73
Ag Hmstd Land	17,214,191	20,784,252	3,570,061	20.7	52,229	57,422	5,193	9.9	0.30	0.28
Ag Non-Hmstd	13,377,905	16,008,381	2,630,475	19.7	72,284	82,610	10,326	14.3	0.54	0.52
Miscellaneous	7,067	7,588	520	7.4	76	83	7	9.5	1.07	1.09
Total	59,558,128	67,816,377	8,258,248	13.9	369,664	392,267	22,602	6.1	0.62	0.58

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	562,193	626,550	64,357	11.4
(-) TIF Tax Capacity	89	88	-1	-1.1
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	562,104	626,462	64,358	11.4
FD Distrb Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	34.61	33.05	0.000	0.000
City/Town	8.10	7.80	0.000	0.000
School District	15.15	14.07	14.848	15.100
Special District	2.92	2.90	0.168	0.167
Total	60.78	57.83	15.015	15.267

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	245,600	6.6	1,645	1,654	9	0.5	0.71	0.67
Res Hmstd: AvgVal	345,200	368,100	6.6	2,579	2,613	34	1.3	0.75	0.71
Res Hmstd: Hi Val	460,200	490,700	6.6	3,488	3,573	85	2.4	0.76	0.73
Res Hmstd: Ex-Hi Val	690,400	736,200	6.6	5,522	5,723	200	3.6	0.80	0.78
Apartment	300,000	311,100	3.7	2,730	2,724	-6	-0.2	0.91	0.88
Seas Rec: Lo Val	75,000	81,000	8.0	487	504	16	3.3	0.65	0.62
Seas Rec: Hi Val	200,000	215,800	7.9	1,378	1,417	39	2.9	0.69	0.66
Comm/Ind: Lo Val	150,000	149,700	-0.2	1,806	1,736	-70	-3.9	1.20	1.16
Comm/Ind: Mid Val	300,000	299,300	-0.2	4,709	4,532	-177	-3.8	1.57	1.51
Comm/Ind: Hi Val	1,000,000	997,400	-0.3	18,256	17,585	-671	-3.7	1.83	1.76

NORTH CENTRAL CITIES

- Rep25A3
- **Baseline:** Final Pay 2024
- **Alternative:** Final Pay 2025

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

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	7,391,717	7,684,291	292,574	4.0	67,496	69,787	2,291	3.4	0.91	0.91
Res Non-Hmstd	1,594,784	1,701,459	106,675	6.7	17,041	18,411	1,371	8.0	1.07	1.08
Apartments	584,859	613,548	28,688	4.9	8,069	8,536	467	5.8	1.38	1.39
Low-income Apts	145,021	145,398	376	0.3	1,306	452	-854	-65.4	0.90	0.31
Seasonal Rec'l	4,215,137	4,246,373	31,235	0.7	30,604	31,332	728	2.4	0.73	0.74
Com/Ind: Lo tier	585,437	602,605	17,168	2.9	9,496	9,934	439	4.6	1.62	1.65
Com/Ind: Hi tier	1,500,407	1,618,282	117,875	7.9	40,251	43,921	3,670	9.1	2.68	2.71
Publ U: Elec Gen	3,019	2,696	-323	-10.7	77	71	-5	-7.0	2.54	2.64
Publ U: Other	160,718	141,498	-19,220	-12.0	4,363	3,881	-483	-11.1	2.71	2.74
Ag HGA	45,426	45,674	248	0.5	414	412	-2	-0.5	0.91	0.90
Ag Hmstd Land	69,519	77,806	8,288	11.9	211	243	32	15.3	0.30	0.31
Ag Non-Hmstd	121,596	147,821	26,225	21.6	802	995	193	24.0	0.66	0.67
Miscellaneous	19,626	19,574	-52	-0.3	340	347	7	2.0	1.73	1.77
Total	16,437,266	17,047,025	609,757	3.7	180,470	188,322	7,854	4.4	1.10	1.10

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	186,334	190,950	4,616	2.5
(-) TIF Tax Capacity	2,919	2,814	-105	-3.6
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	183,415	188,135	4,720	2.6
FD Distrb Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	29.41	29.77	0.000	0.00
City/Town	38.76	39.65	0.000	0.00
School District	13.78	14.34	9.965	9.83
Special District	0.79	0.86	0.000	0.00
Total	82.74	84.61	9.965	9.83

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	184,100	4.0	1,465	1,485	21	1.4	0.83	0.81
Res Hmstd: AvgVal	265,300	275,900	4.0	2,349	2,422	73	3.1	0.89	0.88
Res Hmstd: Hi Val	353,700	367,700	4.0	3,234	3,359	125	3.9	0.91	0.91
Res Hmstd: Ex-Hi Val	530,600	551,700	4.0	4,982	5,320	338	6.8	0.94	0.96
Apartment	300,000	314,800	4.9	3,402	3,639	237	7.0	1.13	1.16
Seas Rec: Lo Val	75,000	75,600	0.8	652	670	18	2.7	0.87	0.89
Seas Rec: Hi Val	200,000	201,500	0.8	1,817	1,860	43	2.4	0.91	0.92
Comm/Ind: Lo Val	150,000	161,800	7.9	2,225	2,539	314	14.1	1.48	1.57
Comm/Ind: Mid Val	300,000	323,600	7.9	5,710	6,343	633	11.1	1.90	1.96
Comm/Ind: Hi Val	1,000,000	1,078,600	7.9	21,977	24,094	2,117	9.6	2.20	2.23

NORTH CENTRAL TOWNS

- Rep25A3
- **Baseline:** Final Pay 2024
- **Alternative:** Final Pay 2025

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

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	13,299,437	13,924,644	625,206	4.7	88,532	92,184	3,652	4.1	0.67	0.66
Res Non-Hmstd	1,865,379	2,041,081	175,702	9.4	13,500	14,828	1,328	9.8	0.72	0.73
Apartments	46,548	51,916	5,368	11.5	447	498	51	11.5	0.96	0.96
Low-income Apts	234	254	20	8.4	2	1	-1	-62.9	0.67	0.23
Seasonal Rec'l	11,708,328	12,347,928	639,599	5.5	71,785	76,111	4,326	6.0	0.61	0.62
Com/Ind: Lo tier	266,393	281,589	15,196	5.7	2,643	2,795	152	5.8	0.99	0.99
Com/Ind: Hi tier	486,060	505,068	19,008	3.9	8,932	9,142	209	2.3	1.84	1.81
Publ U: Elec Gen	4,738	4,283	-455	-9.6	76	68	-9	-11.3	1.61	1.58
Publ U: Other	2,203,146	2,487,449	284,303	12.9	37,792	41,747	3,955	10.5	1.72	1.68
Ag HGA	2,013,066	2,071,626	58,561	2.9	14,736	14,724	-12	-0.1	0.73	0.71
Ag Hmstd Land	4,528,802	5,165,781	636,979	14.1	10,488	11,971	1,483	14.1	0.23	0.23
Ag Non-Hmstd	3,989,797	4,626,430	636,633	16.0	22,406	26,214	3,808	17.0	0.56	0.57
Miscellaneous	36,592	39,594	3,002	8.2	562	600	38	6.8	1.54	1.52
Total	40,448,520	43,547,643	3,099,122	7.7	271,901	290,883	18,980	7.0	0.67	0.67

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	411,242	438,897	27,655	6.7
(-) TIF Tax Capacity	52	53	1	1.9
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	411,190	438,844	27,654	6.7
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	32.47	32.82	0.000	0.000
City/Town	9.39	9.47	0.000	0.000
School District	14.10	13.97	10.489	10.289
Special District	0.86	0.97	0.000	0.000
Total	56.81	57.22	10.489	10.289

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	231,600	4.7	1,390	1,416	26	1.9	0.63	0.61
Res Hmstd: AvgVal	331,600	347,200	4.7	2,190	2,256	67	3.0	0.66	0.65
Res Hmstd: Hi Val	442,000	462,800	4.7	2,975	3,096	122	4.1	0.67	0.67
Res Hmstd: Ex-Hi Val	663,100	694,300	4.7	4,694	4,965	271	5.8	0.71	0.72
Apartment	300,000	334,600	11.5	2,445	2,737	292	12.0	0.81	0.82
Seas Rec: Lo Val	75,000	79,100	5.5	458	486	28	6.2	0.61	0.61
Seas Rec: Hi Val	200,000	211,000	5.5	1,298	1,371	73	5.6	0.65	0.65
Comm/Ind: Lo Val	150,000	155,900	3.9	1,649	1,759	109	6.6	1.10	1.13
Comm/Ind: Mid Val	300,000	311,800	3.9	4,365	4,577	212	4.9	1.46	1.47
Comm/Ind: Hi Val	1,000,000	1,039,200	3.9	17,038	17,727	688	4.0	1.70	1.71

TACONITE CITIES

- Rep25A3
- **Baseline:** Final Pay 2024
- **Alternative:** Final Pay 2025

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

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	4,284,166	4,359,126	74,960	1.7	43,498	39,580	-3,918	-9.0	1.02	0.91
Res Non-Hmstd	849,238	885,803	36,565	4.3	12,008	12,979	971	8.1	1.41	1.47
Apartments	199,990	229,720	29,730	14.9	3,421	3,998	577	16.9	1.71	1.74
Low-income Apts	65,276	73,657	8,380	12.8	689	270	-419	-60.8	1.06	0.37
Seasonal Rec'l	543,691	573,030	29,339	5.4	5,439	5,803	364	6.7	1.00	1.01
Com/Ind: Lo tier	307,876	318,585	10,709	3.5	6,666	7,058	392	5.9	2.17	2.22
Com/Ind: Hi tier	638,924	713,660	74,737	11.7	21,517	24,329	2,812	13.1	3.37	3.41
Publ U: Elec Gen	322,835	283,207	-39,628	-12.3	7,299	6,679	-620	-8.5	2.26	2.36
Publ U: Other	346,528	356,179	9,650	2.8	10,892	11,470	577	5.3	3.14	3.22
Ag HGA	14,628	14,621	-7	0.0	154	138	-16	-10.2	1.05	0.94
Ag Hmstd Land	11,971	12,030	59	0.5	45	41	-4	-9.1	0.37	0.34
Ag Non-Hmstd	202,772	217,491	14,719	7.3	2,443	2,668	225	9.2	1.20	1.23
Miscellaneous	17,322	19,219	1,897	11.0	510	555	45	8.8	2.94	2.89
Total	7,805,217	8,056,328	251,110	3.2	114,581	115,568	986	0.9	1.47	1.43

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	88,581	89,617	1,036	1.2
(-) TIF Tax Capacity	1,262	910	-352	-27.9
(-) FD Contrib Tax Cap	6,460	7,146	686	10.6
(=) Taxable Tax Capacity	80,859	81,560	701	0.9
FD Distrb Tax Cap	8,035	8,573	538	6.7

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	44.24	43.95	0.00	0.000
City/Town	60.83	64.90	0.00	0.000
School District	14.21	14.13	8.47	8.595
Special District	1.39	1.73	0.00	0.000
Total	120.66	124.71	8.47	8.595

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	122,000	1.8	914	668	-246	-26.9	0.76	0.55
Res Hmstd: AvgVal	179,700	182,900	1.8	1,751	1,548	-203	-11.6	0.97	0.85
Res Hmstd: Hi Val	239,500	243,700	1.8	2,588	2,427	-162	-6.2	1.08	1.00
Res Hmstd: Ex-Hi Val	359,300	365,600	1.8	4,265	4,188	-77	-1.8	1.19	1.15
Apartment	300,000	344,600	14.9	4,779	5,668	889	18.6	1.59	1.64
Seas Rec: Lo Val	75,000	79,100	5.5	936	1,020	83	8.9	1.25	1.29
Seas Rec: Hi Val	200,000	210,800	5.4	2,575	2,793	218	8.5	1.29	1.32
Comm/Ind: Lo Val	150,000	167,600	11.7	3,238	3,900	662	20.4	2.16	2.33
Comm/Ind: Mid Val	300,000	335,100	11.7	8,082	9,421	1,339	16.6	2.69	2.81
Comm/Ind: Hi Val	1,000,000	1,117,000	11.7	30,688	35,193	4,504	14.7	3.07	3.15

TACONITE TOWNS

- Rep25A3
- **Baseline:** Final Pay 2024
- **Alternative:** Final Pay 2025

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

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	8,351,741	8,742,614	390,873	4.7	55,411	51,348	-4,064	-7.3	0.66	0.59
Res Non-Hmstd	1,584,894	1,749,001	164,107	10.4	13,069	14,519	1,450	11.1	0.82	0.83
Apartments	22,366	23,894	1,528	6.8	211	225	13	6.3	0.94	0.94
Low-income Apts	0	142	142	0.0	0	0	0	0.0	0.00	0.28
Seasonal Rec'l	8,379,956	8,968,843	588,887	7.0	64,485	68,944	4,459	6.9	0.77	0.77
Com/Ind: Lo tier	122,715	135,861	13,146	10.7	1,848	2,023	175	9.5	1.51	1.49
Com/Ind: Hi tier	391,680	440,670	48,991	12.5	10,355	11,413	1,058	10.2	2.64	2.59
Publ U: Elec Gen	2,457	2,282	-175	-7.1	49	46	-3	-5.8	2.00	2.03
Publ U: Other	894,868	932,279	37,411	4.2	21,546	22,416	870	4.0	2.41	2.40
Ag HGA	302,359	307,319	4,960	1.6	1,687	1,404	-283	-16.8	0.56	0.46
Ag Hmstd Land	413,924	493,205	79,281	19.2	617	741	124	20.1	0.15	0.15
Ag Non-Hmstd	2,397,025	2,760,482	363,457	15.2	16,317	18,235	1,918	11.8	0.68	0.66
Miscellaneous	18,292	19,686	1,394	7.6	375	394	19	5.1	2.05	2.00
Total	22,882,277	24,576,278	1,694,002	7.4	185,970	191,708	5,736	3.1	0.81	0.78

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	240,852	257,538	16,686	6.9
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	5,760	5,883	123	2.1
(=) Taxable Tax Capacity	235,092	251,655	16,563	7.0
FD Distrib Tax Cap	2,384	2,554	170	7.1

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	44.47	44.35	0.000	0.000
City/Town	10.36	10.22	0.000	0.000
School District	11.34	11.18	7.964	7.529
Special District	2.93	3.24	0.000	0.000
Total	69.10	68.98	7.964	7.529

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	220,900	4.7	1,210	991	-219	-18.1	0.57	0.45
Res Hmstd: AvgVal	316,300	331,200	4.7	2,087	1,904	-183	-8.8	0.66	0.57
Res Hmstd: Hi Val	421,700	441,500	4.7	2,960	2,816	-144	-4.9	0.70	0.64
Res Hmstd: Ex-Hi Val	632,600	662,300	4.7	4,814	4,832	18	0.4	0.76	0.73
Apartment	300,000	320,500	6.8	2,830	3,005	175	6.2	0.94	0.94
Seas Rec: Lo Val	75,000	80,300	7.1	550	588	39	7.0	0.73	0.73
Seas Rec: Hi Val	200,000	214,100	7.0	1,544	1,644	100	6.5	0.77	0.77
Comm/Ind: Lo Val	150,000	168,800	12.5	2,307	2,723	415	18.0	1.54	1.61
Comm/Ind: Mid Val	300,000	337,600	12.5	5,913	6,727	814	13.8	1.97	1.99
Comm/Ind: Hi Val	1,000,000	1,125,100	12.5	22,741	25,409	2,668	11.7	2.27	2.26

DULUTH AREA

- Rep25A3
- **Baseline:** Final Pay 2024
- **Alternative:** Final Pay 2025

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

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	8,681,629	9,320,303	638,674	7.4	109,296	112,353	3,057	2.8	1.26	1.21
Res Non-Hmstd	2,137,358	2,435,019	297,662	13.9	30,386	33,822	3,435	11.3	1.42	1.39
Apartments	970,387	1,035,611	65,224	6.7	16,481	17,188	706	4.3	1.70	1.66
Low-income Apts	161,398	162,857	1,459	0.9	1,689	553	-1,136	-67.3	1.05	0.34
Seasonal Rec'l	211,263	228,699	17,436	8.3	2,255	2,379	124	5.5	1.07	1.04
Com/Ind: Lo tier	266,068	271,139	5,071	1.9	5,254	5,223	-31	-0.6	1.97	1.93
Com/Ind: Hi tier	1,865,041	2,073,850	208,810	11.2	59,305	64,509	5,204	8.8	3.18	3.11
Publ U: Elec Gen	31,244	28,050	-3,194	-10.2	824	722	-102	-12.4	2.64	2.57
Publ U: Other	151,499	139,963	-11,536	-7.6	4,610	4,158	-452	-9.8	3.04	2.97
Ag HGA	17,244	19,829	2,586	15.0	183	201	17	9.5	1.06	1.01
Ag Hmstd Land	13,854	15,653	1,798	13.0	27	32	5	19.2	0.19	0.20
Ag Non-Hmstd	152,061	161,499	9,437	6.2	1,312	1,380	67	5.1	0.86	0.85
Miscellaneous	85,127	88,422	3,295	3.9	2,056	2,106	50	2.4	2.41	2.38
Total	14,744,173	15,980,894	1,236,722	8.4	233,678	244,626	10,944	4.7	1.58	1.53

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	168,712	180,919	12,207	7.2
(-) TIF Tax Capacity	4,011	4,502	491	12.2
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	164,701	176,418	11,717	7.1
FD Distrb Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	56.65	57.17	0.000	0.000
City/Town	34.88	33.84	1.875	1.734
School District	23.99	21.59	11.940	11.194
Special District	4.28	4.54	0.000	0.000
Total	119.80	117.14	13.815	12.928

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	210,400	7.4	2,383	2,413	31	1.3	1.22	1.15
Res Hmstd: AvgVal	293,700	315,400	7.4	3,795	3,890	95	2.5	1.29	1.23
Res Hmstd: Hi Val	391,500	420,400	7.4	5,207	5,366	159	3.1	1.33	1.28
Res Hmstd: Ex-Hi Val	587,300	630,600	7.4	8,109	8,585	476	5.9	1.38	1.36
Apartment	300,000	320,200	6.7	4,907	5,103	196	4.0	1.64	1.59
Comm/Ind: Lo Val	150,000	166,800	11.2	3,116	3,549	433	13.9	2.08	2.13
Comm/Ind: Mid Val	300,000	333,600	11.2	7,772	8,608	836	10.8	2.59	2.58
Comm/Ind: Hi Val	1,000,000	1,112,000	11.2	29,497	32,215	2,717	9.2	2.95	2.90

EAST CENTRAL CITIES

- Rep25A3
- **Baseline:** Final Pay 2024
- **Alternative:** Final Pay 2025

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

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	8,014,063	8,094,888	80,824	1.0	99,336	101,524	2,188	2.2	1.24	1.25
Res Non-Hmstd	1,073,281	1,140,037	66,756	6.2	14,835	16,185	1,351	9.1	1.38	1.42
Apartments	463,073	513,273	50,200	10.8	7,773	8,806	1,033	13.3	1.68	1.72
Low-income Apts	163,999	169,175	5,176	3.2	1,694	607	-1,087	-64.1	1.03	0.36
Seasonal Rec'l	162,871	165,664	2,793	1.7	2,070	2,157	87	4.2	1.27	1.30
Com/Ind: Lo tier	368,876	378,399	9,523	2.6	7,379	7,794	415	5.6	2.00	2.06
Com/Ind: Hi tier	951,218	1,046,485	95,267	10.0	29,828	33,862	4,035	13.5	3.14	3.24
Publ U: Elec Gen	2,281	2,248	-33	-1.5	64	63	0	-0.2	2.78	2.82
Publ U: Other	132,753	143,665	10,912	8.2	4,051	4,522	472	11.6	3.05	3.15
Ag HGA	119,350	125,293	5,942	5.0	1,331	1,413	83	6.2	1.11	1.13
Ag Hmstd Land	136,397	144,442	8,045	5.9	442	470	28	6.3	0.32	0.33
Ag Non-Hmstd	117,760	121,254	3,494	3.0	1,163	1,247	84	7.2	0.99	1.03
Miscellaneous	35,144	38,202	3,058	8.7	562	678	115	20.5	1.60	1.77
Total	11,741,066	12,083,025	341,957	2.9	170,528	179,328	8,804	5.2	1.45	1.48

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	126,436	127,729	1,293	1.0
(-) TIF Tax Capacity	2,334	2,518	184	7.9
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	124,102	125,211	1,109	0.9
FD Distrb Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	51.11	52.69	0.000	0.000
City/Town	42.56	46.05	0.000	0.000
School District	21.28	21.50	13.078	12.676
Special District	3.58	3.76	0.000	0.000
Total	118.53	124.00	13.078	12.676

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	194,200	1.0	2,293	2,294	1	0.0	1.19	1.18
Res Hmstd: AvgVal	288,200	291,200	1.0	3,659	3,728	69	1.9	1.27	1.28
Res Hmstd: Hi Val	384,100	388,000	1.0	5,024	5,159	135	2.7	1.31	1.33
Res Hmstd: Ex-Hi Val	576,300	582,200	1.0	7,811	8,212	401	5.1	1.36	1.41
Apartment	300,000	332,600	10.9	4,837	5,577	739	15.3	1.61	1.68
Comm/Ind: Lo Val	150,000	165,100	10.1	3,077	3,669	592	19.2	2.05	2.22
Comm/Ind: Mid Val	300,000	330,100	10.0	7,683	8,895	1,212	15.8	2.56	2.69
Comm/Ind: Hi Val	1,000,000	1,100,200	10.0	29,179	33,286	4,107	14.1	2.92	3.03

EAST CENTRAL TOWNS

- Rep25A3
- **Baseline:** Final Pay 2024
- **Alternative:** Final Pay 2025

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

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	10,796,212	11,009,034	212,822	2.0	104,091	103,978	-112	-0.1	0.96	0.94
Res Non-Hmstd	1,505,036	1,606,836	101,800	6.8	15,026	16,217	1,191	7.9	1.00	1.01
Apartments	14,484	15,598	1,114	7.7	198	205	7	3.4	1.37	1.32
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	3,131,255	3,149,079	17,824	0.6	25,811	26,113	301	1.2	0.82	0.83
Com/Ind: Lo tier	139,536	148,508	8,971	6.4	1,964	2,094	129	6.6	1.41	1.41
Com/Ind: Hi tier	180,624	222,689	42,065	23.3	4,304	5,292	988	23.0	2.38	2.38
Publ U: Elec Gen	20,574	16,087	-4,487	-21.8	422	327	-95	-22.5	2.05	2.03
Publ U: Other	704,390	821,072	116,682	16.6	16,644	19,072	2,427	14.6	2.36	2.32
Ag HGA	1,844,454	1,872,194	27,740	1.5	17,261	17,150	-112	-0.6	0.94	0.92
Ag Hmstd Land	2,101,978	2,200,690	98,712	4.7	4,875	5,291	417	8.6	0.23	0.24
Ag Non-Hmstd	2,310,271	2,499,558	189,287	8.2	17,052	18,432	1,381	8.1	0.74	0.74
Miscellaneous	10,979	11,508	529	4.8	108	115	8	7.3	0.98	1.00
Total	22,759,793	23,572,853	813,059	3.6	207,756	214,286	6,530	3.1	0.91	0.91

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	222,481	228,772	6,291	2.8
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	222,481	228,772	6,291	2.8
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	50.78	51.45	0.000	0.000
City/Town	13.85	13.65	0.000	0.000
School District	18.33	18.18	12.958	12.486
Special District	0.97	1.02	0.000	0.000
Total	83.94	84.30	12.958	12.486

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	227,500	2.0	2,018	1,982	-36	-1.8	0.90	0.87
Res Hmstd: AvgVal	334,400	341,000	2.0	3,180	3,167	-13	-0.4	0.95	0.93
Res Hmstd: Hi Val	445,800	454,600	2.0	4,320	4,352	33	0.8	0.97	0.96
Res Hmstd: Ex-Hi Val	668,800	682,000	2.0	6,835	6,984	150	2.2	1.02	1.02
Apartment	300,000	323,100	7.7	3,536	3,808	272	7.7	1.18	1.18
Seas Rec: Lo Val	75,000	75,500	0.7	661	666	5	0.8	0.88	0.88
Seas Rec: Hi Val	200,000	201,200	0.6	1,841	1,851	10	0.5	0.92	0.92
Comm/Ind: Lo Val	150,000	185,000	23.3	2,296	3,124	828	36.0	1.53	1.69
Comm/Ind: Mid Val	300,000	369,900	23.3	5,863	7,509	1,646	28.1	1.95	2.03
Comm/Ind: Hi Val	1,000,000	1,232,900	23.3	22,508	27,975	5,468	24.3	2.25	2.27

CENTRAL MINN CITIES

- Rep25A3
- **Baseline:** Final Pay 2024
- **Alternative:** Final Pay 2025

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

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	26,196,069	26,464,434	268,366	1.0	300,909	308,271	7,361	2.4	1.15	1.16
Res Non-Hmstd	3,332,643	3,376,306	43,662	1.3	41,003	43,192	2,189	5.3	1.23	1.28
Apartments	2,201,040	2,492,287	291,247	13.2	33,769	39,330	5,562	16.5	1.53	1.58
Low-income Apts	406,597	442,617	36,020	8.9	3,638	1,403	-2,235	-61.4	0.89	0.32
Seasonal Rec'l	197,254	206,756	9,501	4.8	2,374	2,571	198	8.3	1.20	1.24
Com/Ind: Lo tier	817,566	833,390	15,824	1.9	14,593	15,403	811	5.6	1.78	1.85
Com/Ind: Hi tier	4,709,095	5,575,255	866,160	18.4	135,926	162,230	26,305	19.4	2.89	2.91
Publ U: Elec Gen	517,270	452,824	-64,446	-12.5	11,851	10,869	-983	-8.3	2.29	2.40
Publ U: Other	1,208,780	685,853	-522,927	-43.3	31,351	19,380	-11,971	-38.2	2.59	2.83
Ag HGA	149,900	149,589	-311	-0.2	1,588	1,607	19	1.2	1.06	1.07
Ag Hmstd Land	260,822	268,669	7,846	3.0	916	931	15	1.7	0.35	0.35
Ag Non-Hmstd	305,922	347,797	41,875	13.7	2,689	3,189	500	18.6	0.88	0.92
Miscellaneous	87,071	103,692	16,621	19.1	1,231	1,504	273	22.2	1.41	1.45
Total	40,390,029	41,399,469	1,009,438	2.5	581,838	609,880	28,044	4.8	1.44	1.47

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	467,129	470,964	3,835	0.8
(-) TIF Tax Capacity	8,112	8,786	674	8.3
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	459,017	462,177	3,160	0.7
FD Distrb Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	36.75	38.14	0.000	0.000
City/Town	41.57	43.70	0.609	0.599
School District	22.72	23.64	16.684	16.784
Special District	1.76	1.85	0.132	0.131
Total	102.80	107.33	17.425	17.514

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	216,700	1.0	2,394	2,415	21	0.9	1.12	1.11
Res Hmstd: AvgVal	321,500	324,800	1.0	3,780	3,869	89	2.4	1.18	1.19
Res Hmstd: Hi Val	428,600	433,000	1.0	5,153	5,324	171	3.3	1.20	1.23
Res Hmstd: Ex-Hi Val	643,000	649,600	1.0	8,098	8,511	413	5.1	1.26	1.31
Apartment	300,000	339,700	13.2	4,378	5,152	775	17.7	1.46	1.52
Comm/Ind: Lo Val	150,000	177,600	18.4	2,788	3,683	895	32.1	1.86	2.07
Comm/Ind: Mid Val	300,000	355,200	18.4	6,988	8,802	1,815	26.0	2.33	2.48
Comm/Ind: Hi Val	1,000,000	1,184,000	18.4	26,586	32,690	6,105	23.0	2.66	2.76

CENTRAL MINN TOWNS

- Rep25A3
- **Baseline:** Final Pay 2024
- **Alternative:** Final Pay 2025

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

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	15,080,316	15,445,279	364,963	2.4	135,131	139,456	4,325	3.2	0.90	0.90
Res Non-Hmstd	1,393,517	1,436,393	42,875	3.1	12,865	13,637	772	6.0	0.92	0.95
Apartments	5,699	6,211	512	9.0	62	68	7	11.2	1.08	1.10
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	1,949,878	2,108,371	158,493	8.1	15,382	17,072	1,691	11.0	0.79	0.81
Com/Ind: Lo tier	187,665	194,400	6,735	3.6	2,354	2,495	140	6.0	1.25	1.28
Com/Ind: Hi tier	441,707	481,944	40,237	9.1	9,670	10,739	1,069	11.1	2.19	2.23
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	744,102	598,576	-145,526	-19.6	15,880	13,302	-2,578	-16.2	2.13	2.22
Ag HGA	1,988,924	2,039,249	50,325	2.5	17,058	17,728	670	3.9	0.86	0.87
Ag Hmstd Land	4,895,660	5,183,879	288,220	5.9	13,494	14,172	678	5.0	0.28	0.27
Ag Non-Hmstd	1,884,394	2,023,348	138,954	7.4	12,034	13,538	1,504	12.5	0.64	0.67
Miscellaneous	8,841	9,400	559	6.3	86	88	3	3.0	0.97	0.94
Total	28,580,703	29,527,050	946,347	3.3	234,016	242,295	8,281	3.5	0.82	0.82

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	277,223	280,681	3,458	1.2
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	277,223	280,681	3,458	1.2
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	37.23	38.64	0.00	0.000
City/Town	14.49	14.72	0.00	0.000
School District	20.29	20.91	16.29	16.054
Special District	0.35	0.37	0.00	0.000
Total	72.36	74.64	16.29	16.054

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	291,500	2.4	2,439	2,492	53	2.2	0.86	0.85
Res Hmstd: AvgVal	426,600	437,000	2.4	3,782	3,910	128	3.4	0.89	0.89
Res Hmstd: Hi Val	568,700	582,500	2.4	5,166	5,437	271	5.3	0.91	0.93
Res Hmstd: Ex-Hi Val	853,200	873,900	2.4	8,203	8,624	421	5.1	0.96	0.99
Apartment	300,000	327,000	9.0	3,202	3,576	374	11.7	1.07	1.09
Seas Rec: Lo Val	75,000	81,100	8.1	574	641	66	11.6	0.77	0.79
Seas Rec: Hi Val	200,000	216,300	8.2	1,609	1,784	175	10.9	0.80	0.82
Comm/Ind: Lo Val	150,000	163,700	9.1	2,086	2,434	348	16.7	1.39	1.49
Comm/Ind: Mid Val	300,000	327,400	9.1	5,355	6,058	703	13.1	1.78	1.85
Comm/Ind: Hi Val	1,000,000	1,091,100	9.1	20,612	22,967	2,354	11.4	2.06	2.10

SOUTHWEST CITIES

- Rep25A3
- **Baseline:** Final Pay 2024
- **Alternative:** Final Pay 2025

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

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	9,363,297	9,736,961	373,664	4.0	119,300	124,122	4,822	4.0	1.27	1.27
Res Non-Hmstd	1,417,872	1,502,904	85,032	6.0	20,760	22,939	2,179	10.5	1.46	1.53
Apartments	596,576	640,745	44,169	7.4	10,268	11,398	1,130	11.0	1.72	1.78
Low-income Apts	146,983	152,745	5,762	3.9	1,515	551	-964	-63.6	1.03	0.36
Seasonal Rec'l	95,007	102,431	7,424	7.8	1,453	1,658	206	14.2	1.53	1.62
Com/Ind: Lo tier	731,321	742,907	11,586	1.6	15,015	15,855	840	5.6	2.05	2.13
Com/Ind: Hi tier	2,031,625	2,120,921	89,295	4.4	63,689	68,428	4,739	7.4	3.13	3.23
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	178,956	195,462	16,506	9.2	5,823	6,506	683	11.7	3.25	3.33
Ag HGA	28,959	30,580	1,621	5.6	365	388	23	6.4	1.26	1.27
Ag Hmstd Land	202,152	216,864	14,712	7.3	1,383	1,424	40	2.9	0.68	0.66
Ag Non-Hmstd	214,794	224,733	9,939	4.6	2,341	2,548	207	8.8	1.09	1.13
Miscellaneous	21,714	21,540	-175	-0.8	453	460	7	1.5	2.09	2.13
Total	15,029,256	15,688,793	659,535	4.4	242,365	256,277	13,912	5.7	1.61	1.63

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	165,677	168,714	3,037	1.8
(-) TIF Tax Capacity	3,528	3,601	73	2.1
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	162,148	165,113	2,965	1.8
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	33.51	34.62	0.000	0.000
City/Town	69.27	72.69	0.055	0.056
School District	16.69	17.21	20.837	20.951
Special District	1.33	1.41	0.000	0.000
Total	120.80	125.92	20.891	21.008

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	125,200	4.1	1,386	1,395	10	0.7	1.15	1.11
Res Hmstd: AvgVal	180,400	187,600	4.0	2,302	2,383	80	3.5	1.28	1.27
Res Hmstd: Hi Val	240,400	250,000	4.0	3,218	3,370	153	4.7	1.34	1.35
Res Hmstd: Ex-Hi Val	360,700	375,100	4.0	5,053	5,350	297	5.9	1.40	1.43
Apartment	300,000	322,300	7.4	5,157	5,750	593	11.5	1.72	1.78
Comm/Ind: Lo Val	150,000	156,600	4.4	3,245	3,576	331	10.2	2.16	2.28
Comm/Ind: Mid Val	300,000	313,200	4.4	8,037	8,727	690	8.6	2.68	2.79
Comm/Ind: Hi Val	1,000,000	1,044,000	4.4	30,398	32,764	2,366	7.8	3.04	3.14

SOUTHWEST TOWNS

- Rep25A3
- **Baseline:** Final Pay 2024
- **Alternative:** Final Pay 2025

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

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	6,804,674	7,193,998	389,324	5.7	56,068	59,923	3,855	6.9	0.82	0.83
Res Non-Hmstd	989,249	1,087,624	98,375	9.9	8,227	9,347	1,120	13.6	0.83	0.86
Apartments	10,604	11,482	878	8.3	98	123	25	24.9	0.93	1.07
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	1,473,295	1,556,736	83,441	5.7	11,263	12,385	1,122	10.0	0.76	0.80
Com/Ind: Lo tier	204,884	213,214	8,330	4.1	2,246	2,407	161	7.2	1.10	1.13
Com/Ind: Hi tier	598,533	588,598	-9,935	-1.7	11,517	11,521	4	0.0	1.92	1.96
Publ U: Elec Gen	5,671	7,030	1,359	24.0	59	81	22	37.9	1.04	1.16
Publ U: Other	1,131,139	1,220,592	89,452	7.9	20,284	22,224	1,941	9.6	1.79	1.82
Ag HGA	2,707,574	2,832,065	124,491	4.6	19,543	20,575	1,033	5.3	0.72	0.73
Ag Hmstd Land	37,360,727	39,394,279	2,033,552	5.4	101,898	101,115	-783	-0.8	0.27	0.26
Ag Non-Hmstd	26,555,126	27,494,512	939,386	3.5	110,537	122,198	11,661	10.5	0.42	0.44
Miscellaneous	4,897	6,046	1,149	23.5	86	107	21	24.1	1.77	1.77
Total	77,846,373	81,606,176	3,759,802	4.8	341,826	362,006	20,182	5.9	0.44	0.44

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	689,269	691,004	1,735	0.3
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	689,269	691,004	1,735	0.3
FD Distrb Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	30.03	31.70	0.000	0.000
City/Town	5.58	5.92	0.000	0.000
School District	13.87	14.43	22.281	22.215
Special District	0.85	0.92	0.000	0.000
Total	50.34	52.97	22.281	22.215

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	219,700	5.7	1,416	1,510	94	6.7	0.68	0.69
Res Hmstd: AvgVal	311,500	329,400	5.7	2,216	2,387	171	7.7	0.71	0.72
Res Hmstd: Hi Val	415,200	439,000	5.7	3,015	3,263	248	8.2	0.73	0.74
Res Hmstd: Ex-Hi Val	623,000	658,700	5.7	4,679	5,163	484	10.3	0.75	0.78
Apartment	300,000	324,900	8.3	2,556	2,873	317	12.4	0.85	0.88
Comm/Ind: Lo Val	150,000	147,600	-1.6	1,680	1,701	21	1.2	1.12	1.15
Comm/Ind: Mid Val	300,000	295,100	-1.6	4,379	4,408	30	0.7	1.46	1.49
Comm/Ind: Hi Val	1,000,000	983,500	-1.7	16,972	17,090	118	0.7	1.70	1.74

SOUTH CENTRAL CITIES

- Rep25A3
- **Baseline:** Final Pay 2024
- **Alternative:** Final Pay 2025

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

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	10,613,033	10,997,642	384,609	3.6	129,027	133,886	4,859	3.8	1.22	1.22
Res Non-Hmstd	1,646,720	1,731,012	84,292	5.1	22,284	24,193	1,909	8.6	1.35	1.40
Apartments	1,298,540	1,343,112	44,571	3.4	18,773	19,983	1,210	6.4	1.45	1.49
Low-income Apts	178,671	170,243	-8,428	-4.7	1,551	561	-990	-63.8	0.87	0.33
Seasonal Rec'l	108,348	114,183	5,835	5.4	1,419	1,558	139	9.8	1.31	1.36
Com/Ind: Lo tier	569,707	582,118	12,411	2.2	11,038	11,745	707	6.4	1.94	2.02
Com/Ind: Hi tier	2,262,883	2,362,580	99,698	4.4	65,479	70,238	4,759	7.3	2.89	2.97
Publ U: Elec Gen	20,281	23,691	3,410	16.8	414	495	81	19.6	2.04	2.09
Publ U: Other	147,481	169,647	22,166	15.0	4,419	5,230	812	18.4	3.00	3.08
Ag HGA	17,109	16,939	-170	-1.0	234	235	1	0.5	1.37	1.39
Ag Hmstd Land	91,748	97,777	6,029	6.6	736	729	-7	-1.0	0.80	0.75
Ag Non-Hmstd	142,254	141,033	-1,221	-0.9	1,580	1,673	93	5.9	1.11	1.19
Miscellaneous	44,598	59,137	14,539	32.6	635	830	195	30.7	1.42	1.40
Total	17,141,373	17,809,114	667,741	3.9	257,589	271,356	13,768	5.3	1.50	1.52

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	193,169	196,815	3,646	1.9
(-) TIF Tax Capacity	4,469	4,530	61	1.4
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	188,699	192,285	3,586	1.9
FD Distrb Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	37.12	38.29	0.000	0.000
City/Town	54.92	57.73	0.121	0.117
School District	19.58	20.35	16.482	15.939
Special District	0.45	0.40	0.000	0.000
Total	112.07	116.77	16.603	16.055

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	158,200	3.7	1,700	1,724	24	1.4	1.11	1.09
Res Hmstd: AvgVal	228,700	237,000	3.6	2,756	2,853	97	3.5	1.21	1.20
Res Hmstd: Hi Val	304,900	316,000	3.6	3,813	3,986	172	4.5	1.25	1.26
Res Hmstd: Ex-Hi Val	457,400	474,000	3.6	5,885	6,250	365	6.2	1.29	1.32
Apartment	300,000	310,300	3.4	4,701	5,027	327	7.0	1.57	1.62
Comm/Ind: Lo Val	150,000	156,700	4.5	2,984	3,283	299	10.0	1.99	2.10
Comm/Ind: Mid Val	300,000	313,300	4.4	7,449	8,070	620	8.3	2.48	2.58
Comm/Ind: Hi Val	1,000,000	1,044,100	4.4	28,287	30,407	2,120	7.5	2.83	2.91

SOUTH CENTRAL TOWNS

- Rep25A3
- **Baseline:** Final Pay 2024
- **Alternative:** Final Pay 2025

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

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	5,305,129	5,488,586	183,457	3.5	44,162	45,944	1,782	4.0	0.83	0.84
Res Non-Hmstd	789,525	834,084	44,558	5.6	6,792	7,386	595	8.8	0.86	0.89
Apartments	11,882	11,934	53	0.4	130	128	-2	-1.5	1.09	1.07
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	421,513	433,235	11,722	2.8	3,400	3,611	211	6.2	0.81	0.83
Com/Ind: Lo tier	107,359	112,383	5,024	4.7	1,227	1,329	101	8.3	1.14	1.18
Com/Ind: Hi tier	313,780	341,104	27,324	8.7	6,242	6,979	737	11.8	1.99	2.05
Publ U: Elec Gen	12,672	9,975	-2,696	-21.3	127	156	29	22.9	1.00	1.56
Publ U: Other	767,381	819,210	51,829	6.8	14,616	16,446	1,830	12.5	1.90	2.01
Ag HGA	1,742,391	1,759,135	16,744	1.0	13,398	13,561	163	1.2	0.77	0.77
Ag Hmstd Land	18,051,498	19,261,044	1,209,545	6.7	58,621	58,524	-96	-0.2	0.32	0.30
Ag Non-Hmstd	11,408,426	12,199,662	791,236	6.9	57,483	65,449	7,965	13.9	0.50	0.54
Miscellaneous	625	790	165	26.4	8	11	3	34.1	1.30	1.38
Total	38,932,181	41,271,142	2,338,961	6.0	206,206	219,524	13,318	6.5	0.53	0.53

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	345,225	351,066	5,841	1.7
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	345,225	351,066	5,841	1.7
FD Distrb Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	37.02	38.45	0.00	0.000
City/Town	6.80	7.05	0.00	0.000
School District	14.27	16.65	18.33	17.752
Special District	0.33	0.24	0.00	0.000
Total	58.42	62.38	18.33	17.752

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	244,500	3.5	1,720	1,806	86	5.0	0.73	0.74
Res Hmstd: AvgVal	354,300	366,600	3.5	2,688	2,853	165	6.1	0.76	0.78
Res Hmstd: Hi Val	472,200	488,600	3.5	3,624	3,899	275	7.6	0.77	0.80
Res Hmstd: Ex-Hi Val	708,500	733,100	3.5	5,742	6,238	496	8.6	0.81	0.85
Apartment	300,000	301,400	0.5	2,741	2,885	145	5.3	0.91	0.96
Comm/Ind: Lo Val	150,000	163,100	8.7	1,803	2,140	337	18.7	1.20	1.31
Comm/Ind: Mid Val	300,000	326,200	8.7	4,685	5,379	694	14.8	1.56	1.65
Comm/Ind: Hi Val	1,000,000	1,087,100	8.7	18,133	20,489	2,356	13.0	1.81	1.88

OLMSTED COUNTY

- Rep25A3
- **Baseline:** Final Pay 2024
- **Alternative:** Final Pay 2025

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

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	14,776,721	15,319,121	542,400	3.7	177,835	199,259	21,424	12.0	1.20	1.30
Res Non-Hmstd	2,819,131	2,944,357	125,226	4.4	35,732	41,032	5,299	14.8	1.27	1.39
Apartments	1,699,775	1,870,570	170,795	10.0	26,133	31,518	5,385	20.6	1.54	1.68
Low-income Apts	366,655	426,280	59,625	16.3	3,129	1,492	-1,637	-52.3	0.85	0.35
Seasonal Rec'l	10,545	10,679	134	1.3	125	135	10	8.2	1.18	1.26
Com/Ind: Lo tier	357,779	362,139	4,359	1.2	6,411	7,012	601	9.4	1.79	1.94
Com/Ind: Hi tier	3,724,712	3,871,139	146,427	3.9	108,153	119,250	11,098	10.3	2.90	3.08
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	229,718	228,848	-870	-0.4	5,791	6,084	293	5.1	2.52	2.66
Ag HGA	553,693	567,719	14,026	2.5	5,141	5,508	367	7.1	0.93	0.97
Ag Hmstd Land	1,750,038	1,857,395	107,357	6.1	5,931	6,124	193	3.2	0.34	0.33
Ag Non-Hmstd	1,009,659	1,031,951	22,292	2.2	7,020	7,562	542	7.7	0.70	0.73
Miscellaneous	54,089	53,823	-267	-0.5	934	993	59	6.3	1.73	1.85
Total	27,352,515	28,544,021	1,191,504	4.4	382,335	425,969	43,634	11.4	1.40	1.49

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	310,582	318,528	7,946	2.6
(-) TIF Tax Capacity	10,037	10,064	27	0.3
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	300,545	308,464	7,919	2.6
FD Distrb Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	41.82	43.02	0.000	0.000
City/Town	40.62	43.25	0.926	0.895
School District	18.87	19.99	16.562	23.565
Special District	1.63	1.68	0.000	0.000
Total	102.94	107.93	17.488	24.460

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	244,900	3.7	2,680	2,978	298	11.1	1.13	1.22
Res Hmstd: AvgVal	354,000	367,000	3.7	4,208	4,713	505	12.0	1.19	1.28
Res Hmstd: Hi Val	471,900	489,300	3.7	5,683	6,451	768	13.5	1.20	1.32
Res Hmstd: Ex-Hi Val	708,000	734,000	3.7	9,062	10,349	1,287	14.2	1.28	1.41
Apartment	300,000	330,200	10.1	4,385	5,262	878	20.0	1.46	1.59
Comm/Ind: Lo Val	150,000	155,900	3.9	2,792	3,180	388	13.9	1.86	2.04
Comm/Ind: Mid Val	300,000	311,800	3.9	6,997	7,801	804	11.5	2.33	2.50
Comm/Ind: Hi Val	1,000,000	1,039,400	3.9	26,619	29,366	2,747	10.3	2.66	2.83

SOUTHEAST CITIES

- Rep25A3
- **Baseline:** Final Pay 2024
- **Alternative:** Final Pay 2025

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

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	17,048,363	17,930,909	882,546	5.2	216,958	227,018	10,060	4.6	1.27	1.27
Res Non-Hmstd	2,374,889	2,530,120	155,231	6.5	33,187	36,318	3,131	9.4	1.40	1.44
Apartments	1,060,204	1,196,541	136,338	12.9	17,028	19,936	2,908	17.1	1.61	1.67
Low-income Apts	257,542	294,541	36,999	14.4	2,596	1,050	-1,546	-59.6	1.01	0.36
Seasonal Rec'l	126,473	132,292	5,820	4.6	1,707	1,811	104	6.1	1.35	1.37
Com/Ind: Lo tier	856,939	879,343	22,404	2.6	16,649	17,480	831	5.0	1.94	1.99
Com/Ind: Hi tier	2,889,401	3,205,250	315,850	10.9	87,835	99,837	12,002	13.7	3.04	3.11
Publ U: Elec Gen	682,969	721,319	38,350	5.6	17,733	18,219	485	2.7	2.60	2.53
Publ U: Other	378,942	411,395	32,453	8.6	11,764	12,769	1,005	8.5	3.10	3.10
Ag HGA	52,530	52,397	-133	-0.3	636	623	-13	-2.0	1.21	1.19
Ag Hmstd Land	206,546	225,594	19,048	9.2	1,162	1,191	29	2.5	0.56	0.53
Ag Non-Hmstd	241,524	261,151	19,627	8.1	2,477	2,718	241	9.7	1.03	1.04
Miscellaneous	52,585	56,854	4,268	8.1	874	968	94	10.8	1.66	1.70
Total	26,228,907	27,897,706	1,668,801	6.4	410,606	439,938	29,331	7.1	1.57	1.58

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	295,337	309,136	13,799	4.7
(-) TIF Tax Capacity	6,770	7,384	614	9.1
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	288,566	301,752	13,186	4.6
FD Distrb Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	38.50	38.89	0.000	0.0
City/Town	57.15	59.38	0.000	0.0
School District	17.57	18.77	20.837	19.7
Special District	1.56	1.57	0.000	0.0
Total	114.78	118.61	20.837	19.7

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	166,800	5.2	1,886	1,933	47	2.5	1.19	1.16
Res Hmstd: AvgVal	237,700	250,100	5.2	3,042	3,174	132	4.4	1.28	1.27
Res Hmstd: Hi Val	316,800	333,200	5.2	4,196	4,412	216	5.1	1.32	1.32
Res Hmstd: Ex-Hi Val	475,300	500,000	5.2	6,446	6,897	451	7.0	1.36	1.38
Apartment	300,000	338,600	12.9	4,929	5,687	758	15.4	1.64	1.68
Comm/Ind: Lo Val	150,000	166,400	10.9	3,109	3,688	579	18.6	2.07	2.22
Comm/Ind: Mid Val	300,000	332,800	10.9	7,719	8,896	1,177	15.3	2.57	2.67
Comm/Ind: Hi Val	1,000,000	1,109,400	10.9	29,233	33,202	3,970	13.6	2.92	2.99

SOUTHEAST TOWNS

- Rep25A3
- **Baseline:** Final Pay 2024
- **Alternative:** Final Pay 2025

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

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	8,044,347	8,541,381	497,033	6.2	69,248	73,408	4,160	6.0	0.86	0.86
Res Non-Hmstd	1,327,735	1,451,677	123,941	9.3	11,779	13,111	1,332	11.3	0.89	0.90
Apartments	6,898	7,890	991	14.4	70	80	10	13.9	1.02	1.01
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	359,326	376,879	17,553	4.9	2,690	2,859	169	6.3	0.75	0.76
Com/Ind: Lo tier	155,579	164,679	9,100	5.8	1,893	2,021	128	6.7	1.22	1.23
Com/Ind: Hi tier	339,052	373,546	34,494	10.2	7,178	7,843	664	9.3	2.12	2.10
Publ U: Elec Gen	17,201	1,612	-15,589	-90.6	294	25	-269	-91.6	1.71	1.52
Publ U: Other	647,994	672,824	24,830	3.8	13,510	14,083	573	4.2	2.08	2.09
Ag HGA	2,710,557	2,848,742	138,185	5.1	22,891	23,722	831	3.6	0.84	0.83
Ag Hmstd Land	17,537,082	18,814,365	1,277,283	7.3	58,784	58,759	-25	0.0	0.34	0.31
Ag Non-Hmstd	9,210,186	9,766,156	555,970	6.0	52,115	56,660	4,545	8.7	0.57	0.58
Miscellaneous	10,254	10,678	424	4.1	110	116	6	5.4	1.07	1.08
Total	40,366,211	43,030,429	2,664,215	6.6	240,562	252,687	12,124	5.0	0.60	0.59

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	350,606	362,963	12,357	3.5
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	350,606	362,963	12,357	3.5
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	38.77	39.10	0.000	0.000
City/Town	9.04	9.07	0.000	0.000
School District	16.58	17.45	21.415	20.402
Special District	0.44	0.40	0.000	0.000
Total	64.83	66.02	21.415	20.402

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	243,700	6.2	1,872	1,944	72	3.8	0.82	0.80
Res Hmstd: AvgVal	344,100	365,400	6.2	2,927	3,068	141	4.8	0.85	0.84
Res Hmstd: Hi Val	458,600	487,000	6.2	3,955	4,191	236	6.0	0.86	0.86
Res Hmstd: Ex-Hi Val	688,100	730,700	6.2	6,240	6,696	456	7.3	0.91	0.92
Apartment	300,000	343,200	14.4	3,074	3,532	459	14.9	1.02	1.03
Comm/Ind: Lo Val	150,000	165,300	10.2	1,993	2,321	327	16.4	1.33	1.40
Comm/Ind: Mid Val	300,000	330,600	10.2	5,114	5,767	653	12.8	1.70	1.74
Comm/Ind: Hi Val	1,000,000	1,101,800	10.2	19,676	21,847	2,171	11.0	1.97	1.98

ANOKA COUNTY

- Rep25A3
- **Baseline:** Final Pay 2024
- **Alternative:** Final Pay 2025

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

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	37,661,506	38,199,665	538,158	1.4	371,430	397,917	26,488	7.1	0.99	1.04
Res Non-Hmstd	4,829,231	4,919,441	90,211	1.9	51,019	55,906	4,887	9.6	1.06	1.14
Apartments	2,803,176	2,756,417	-46,759	-1.7	36,696	38,911	2,215	6.0	1.31	1.41
Low-income Apts	691,738	651,784	-39,953	-5.8	4,018	1,956	-2,062	-51.3	0.58	0.30
Seasonal Rec'l	59,384	59,270	-114	-0.2	541	596	55	10.1	0.91	1.01
Com/Ind: Lo tier	492,007	494,113	2,106	0.4	8,006	8,536	530	6.6	1.63	1.73
Com/Ind: Hi tier	6,689,502	7,069,881	380,379	5.7	180,900	200,363	19,463	10.8	2.70	2.83
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	319,513	364,010	44,497	13.9	8,373	9,992	1,619	19.3	2.62	2.74
Ag HGA	176,699	172,373	-4,326	-2.4	1,613	1,656	43	2.7	0.91	0.96
Ag Hmstd Land	122,045	135,785	13,741	11.3	265	347	82	30.9	0.22	0.26
Ag Non-Hmstd	180,751	201,896	21,144	11.7	1,310	1,607	297	22.7	0.72	0.80
Miscellaneous	240,815	272,566	31,751	13.2	3,203	3,900	697	21.8	1.33	1.43
Total	54,266,367	55,297,201	1,030,835	1.9	667,374	721,687	54,314	8.1	1.23	1.31

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	613,820	618,820	5,000	0.8
(-) TIF Tax Capacity	21,454	18,969	-2,485	-11.6
(-) FD Contrib Tax Cap	45,132	54,488	9,356	20.7
(=) Taxable Tax Capacity	547,234	545,363	-1,871	-0.3
FD Distrb Tax Cap	71,158	77,821	6,663	9.4

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	25.43	29.93	0.000	0.000
City/Town	35.70	39.02	0.101	0.108
School District	18.36	18.61	17.894	17.226
Special District	3.91	4.18	0.000	0.000
Total	83.39	91.74	17.995	17.334

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	250,000	1.5	2,373	2,506	134	5.6	0.96	1.00
Res Hmstd: AvgVal	369,400	374,700	1.4	3,712	3,969	257	6.9	1.00	1.06
Res Hmstd: Hi Val	492,400	499,500	1.4	4,992	5,434	441	8.8	1.01	1.09
Res Hmstd: Ex-Hi Val	738,700	749,300	1.4	7,987	8,745	757	9.5	1.08	1.17
Apartment	300,000	295,000	-1.7	3,667	3,894	227	6.2	1.22	1.32
Comm/Ind: Lo Val	150,000	158,600	5.7	2,631	3,018	387	14.7	1.75	1.90
Comm/Ind: Mid Val	300,000	317,100	5.7	6,618	7,433	815	12.3	2.21	2.34
Comm/Ind: Hi Val	1,000,000	1,056,900	5.7	25,227	28,042	2,816	11.2	2.52	2.65

WASHINGTON COUNTY

- Rep25A3
- **Baseline:** Final Pay 2024
- **Alternative:** Final Pay 2025

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

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	37,071,977	36,715,096	-356,881	-1.0	389,764	407,171	17,408	4.5	1.05	1.11
Res Non-Hmstd	5,957,142	5,999,910	42,768	0.7	63,983	68,636	4,654	7.3	1.07	1.14
Apartments	2,275,173	2,427,593	152,420	6.7	29,167	33,355	4,188	14.4	1.28	1.37
Low-income Apts	517,836	548,441	30,604	5.9	3,162	1,589	-1,573	-49.7	0.61	0.29
Seasonal Rec'l	173,439	163,055	-10,383	-6.0	1,594	1,577	-17	-1.1	0.92	0.97
Com/Ind: Lo tier	317,625	318,704	1,079	0.3	5,257	5,589	331	6.3	1.66	1.75
Com/Ind: Hi tier	5,050,490	5,159,791	109,301	2.2	137,762	147,028	9,266	6.7	2.73	2.85
Publ U: Elec Gen	209,080	210,682	1,603	0.8	4,663	4,965	302	6.5	2.23	2.36
Publ U: Other	326,818	356,860	30,042	9.2	8,881	10,068	1,187	13.4	2.72	2.82
Ag HGA	343,224	344,828	1,604	0.5	3,022	3,187	165	5.5	0.88	0.92
Ag Hmstd Land	305,577	328,280	22,703	7.4	626	751	125	20.0	0.20	0.23
Ag Non-Hmstd	505,824	512,383	6,558	1.3	3,393	3,663	270	8.0	0.67	0.71
Miscellaneous	46,382	46,312	-70	-0.2	681	719	38	5.5	1.47	1.55
Total	53,100,587	53,131,935	31,348	0.1	651,955	688,298	36,344	5.6	1.23	1.30

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	601,613	595,674	-5,939	-1.0
(-) TIF Tax Capacity	8,557	6,925	-1,632	-19.1
(-) FD Contrib Tax Cap	36,834	43,551	6,717	18.2
(=) Taxable Tax Capacity	556,222	545,197	-11,025	-2.0
FD Distrib Tax Cap	44,792	49,326	4,534	10.1

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	21.75	23.57	0.234	0.235
City/Town	30.37	33.63	0.121	0.000
School District	27.21	28.15	19.667	20.451
Special District	4.32	4.72	0.000	0.000
Total	83.66	90.07	20.022	20.686

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	309,700	-1.0	3,166	3,262	96	3.0	1.01	1.05
Res Hmstd: AvgVal	468,800	464,300	-1.0	4,860	5,099	239	4.9	1.04	1.10
Res Hmstd: Hi Val	624,900	618,900	-1.0	6,740	7,122	382	5.7	1.08	1.15
Res Hmstd: Ex-Hi Val	937,500	928,500	-1.0	10,635	11,248	614	5.8	1.13	1.21
Apartment	300,000	320,100	6.7	3,738	4,266	528	14.1	1.25	1.33
Comm/Ind: Lo Val	150,000	153,300	2.2	2,675	2,910	234	8.8	1.78	1.90
Comm/Ind: Mid Val	300,000	306,500	2.2	6,712	7,213	501	7.5	2.24	2.35
Comm/Ind: Hi Val	1,000,000	1,021,700	2.2	25,550	27,301	1,751	6.9	2.56	2.67

DAKOTA COUNTY

- Rep25A3
- **Baseline:** Final Pay 2024
- **Alternative:** Final Pay 2025

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

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	48,072,656	48,751,977	679,321	1.4	520,892	535,059	14,167	2.7	1.08	1.10
Res Non-Hmstd	6,349,282	6,541,841	192,558	3.0	71,312	75,521	4,209	5.9	1.12	1.15
Apartments	5,619,755	5,783,682	163,927	2.9	72,857	78,191	5,334	7.3	1.30	1.35
Low-income Apts	520,563	541,593	21,030	4.0	3,351	1,607	-1,744	-52.0	0.64	0.30
Seasonal Rec'l	24,134	24,736	601	2.5	244	259	15	6.1	1.01	1.05
Com/Ind: Lo tier	549,102	553,334	4,232	0.8	9,343	9,653	310	3.3	1.70	1.74
Com/Ind: Hi tier	8,802,428	9,499,572	697,145	7.9	239,848	264,476	24,627	10.3	2.72	2.78
Publ U: Elec Gen	134,191	139,710	5,520	4.1	2,878	3,109	230	8.0	2.14	2.22
Publ U: Other	725,303	745,320	20,018	2.8	19,667	20,608	940	4.8	2.71	2.76
Ag HGA	309,653	311,569	1,916	0.6	2,497	2,572	76	3.0	0.81	0.83
Ag Hmstd Land	1,114,738	1,142,083	27,345	2.5	2,986	2,919	-67	-2.3	0.27	0.26
Ag Non-Hmstd	502,411	526,115	23,704	4.7	2,870	3,190	320	11.1	0.57	0.61
Miscellaneous	157,407	157,697	290	0.2	1,910	1,968	57	3.0	1.21	1.25
Total	72,881,623	74,719,229	1,837,607	2.5	950,655	999,132	48,474	5.1	1.30	1.34

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	836,339	852,038	15,699	1.9
(-) TIF Tax Capacity	20,671	17,057	-3,614	-17.5
(-) FD Contrib Tax Cap	67,635	76,329	8,694	12.9
(=) Taxable Tax Capacity	748,033	758,652	10,619	1.4
FD Distrb Tax Cap	77,349	85,747	8,398	10.9

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	18.31	19.87	0.000	0.000
City/Town	38.23	40.73	0.161	0.160
School District	22.96	23.62	24.678	23.059
Special District	3.53	3.67	0.000	0.000
Total	83.03	87.90	24.839	23.219

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	272,100	1.4	2,786	2,830	44	1.6	1.04	1.04
Res Hmstd: AvgVal	402,300	408,000	1.4	4,331	4,447	116	2.7	1.08	1.09
Res Hmstd: Hi Val	536,200	543,800	1.4	5,859	6,139	279	4.8	1.09	1.13
Res Hmstd: Ex-Hi Val	804,500	815,900	1.4	9,311	9,760	450	4.8	1.16	1.20
Apartment	300,000	308,800	2.9	3,859	4,110	251	6.5	1.29	1.33
Comm/Ind: Lo Val	150,000	161,900	7.9	2,756	3,148	392	14.2	1.84	1.94
Comm/Ind: Mid Val	300,000	323,800	7.9	6,877	7,680	803	11.7	2.29	2.37
Comm/Ind: Hi Val	1,000,000	1,079,200	7.9	26,105	28,822	2,717	10.4	2.61	2.67

CARVER AND SCOTT COUNTIES

- Rep25A3
- **Baseline:** Final Pay 2024
- **Alternative:** Final Pay 2025

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

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	31,683,143	32,724,965	1,041,822	3.3	340,156	349,957	9,801	2.9	1.07	1.07
Res Non-Hmstd	5,204,126	5,723,234	519,108	10.0	57,917	63,912	5,995	10.4	1.11	1.12
Apartments	1,751,310	1,914,968	163,658	9.3	23,029	25,409	2,380	10.3	1.31	1.33
Low-income Apts	333,817	254,575	-79,241	-23.7	2,175	678	-1,497	-68.8	0.65	0.27
Seasonal Rec'l	87,198	94,516	7,319	8.4	906	983	77	8.5	1.04	1.04
Com/Ind: Lo tier	438,827	443,887	5,060	1.2	7,485	7,646	161	2.2	1.71	1.72
Com/Ind: Hi tier	5,341,063	5,748,798	407,735	7.6	146,674	158,966	12,292	8.4	2.75	2.77
Publ U: Elec Gen	6,048	17,382	11,335	187.4	115	368	253	219.5	1.90	2.12
Publ U: Other	501,433	521,250	19,818	4.0	13,155	13,792	637	4.8	2.62	2.65
Ag HGA	579,083	589,174	10,091	1.7	4,873	4,885	12	0.2	0.84	0.83
Ag Hmstd Land	1,459,018	1,584,463	125,446	8.6	3,560	4,051	490	13.8	0.24	0.26
Ag Non-Hmstd	798,270	848,991	50,721	6.4	5,087	5,501	414	8.1	0.64	0.65
Miscellaneous	71,578	71,013	-565	-0.8	919	937	17	1.9	1.28	1.32
Total	48,254,914	50,537,216	2,282,307	4.7	606,051	637,085	31,032	5.1	1.26	1.26

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	548,210	572,073	23,863	4.4
(-) TIF Tax Capacity	9,691	10,637	946	9.8
(-) FD Contrib Tax Cap	40,313	47,024	6,711	16.6
(=) Taxable Tax Capacity	498,206	514,412	16,206	3.3
FD Distrib Tax Cap	39,980	44,532	4,552	11.4

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	27.79	28.58	0.000	0.000
City/Town	30.14	31.48	0.054	0.055
School District	25.15	24.32	17.753	16.753
Special District	4.37	4.41	0.000	0.000
Total	87.45	88.79	17.808	16.808

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	314,700	3.3	3,120	3,161	41	1.3	1.02	1.00
Res Hmstd: AvgVal	456,700	471,800	3.3	4,807	4,946	139	2.9	1.05	1.05
Res Hmstd: Hi Val	608,700	628,800	3.3	6,644	6,926	281	4.2	1.09	1.10
Res Hmstd: Ex-Hi Val	913,300	943,400	3.3	10,516	10,946	430	4.1	1.15	1.16
Apartment	300,000	328,100	9.4	3,813	4,193	379	10.0	1.27	1.28
Comm/Ind: Lo Val	150,000	161,500	7.7	2,709	3,049	340	12.6	1.81	1.89
Comm/Ind: Mid Val	300,000	323,000	7.7	6,802	7,487	685	10.1	2.27	2.32
Comm/Ind: Hi Val	1,000,000	1,076,400	7.6	25,901	28,186	2,285	8.8	2.59	2.62

NORTHERN HENNEPIN CO.

- Rep25A3
- **Baseline:** Final Pay 2024
- **Alternative:** Final Pay 2025

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

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	31,967,693	32,333,259	365,566	1.1	401,829	418,804	16,975	4.2	1.26	1.30
Res Non-Hmstd	4,364,522	4,567,449	202,928	4.6	57,204	62,568	5,363	9.4	1.31	1.37
Apartments	3,213,804	3,334,691	120,887	3.8	51,959	56,717	4,758	9.2	1.62	1.70
Low-income Apts	576,681	598,780	22,099	3.8	4,950	2,124	-2,826	-57.1	0.86	0.35
Seasonal Rec'l	136,616	132,436	-4,181	-3.1	1,578	1,619	41	2.6	1.15	1.22
Com/Ind: Lo tier	340,488	343,678	3,190	0.9	6,561	6,865	304	4.6	1.93	2.00
Com/Ind: Hi tier	8,012,909	8,369,663	356,754	4.5	244,440	262,645	18,205	7.4	3.05	3.14
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	280,232	303,029	22,797	8.1	8,263	9,166	904	10.9	2.95	3.02
Ag HGA	122,740	118,925	-3,815	-3.1	1,470	1,449	-21	-1.5	1.20	1.22
Ag Hmstd Land	157,146	166,802	9,656	6.1	555	615	61	11.0	0.35	0.37
Ag Non-Hmstd	252,957	255,575	2,618	1.0	2,463	2,588	125	5.1	0.97	1.01
Miscellaneous	38,420	49,157	10,737	27.9	665	865	200	30.1	1.73	1.76
Total	49,464,208	50,573,444	1,109,236	2.2	781,937	826,025	44,089	5.6	1.58	1.63

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	582,985	589,653	6,668	1.1
(-) TIF Tax Capacity	12,983	13,849	866	6.7
(-) FD Contrib Tax Cap	56,322	64,380	8,058	14.3
(=) Taxable Tax Capacity	513,680	511,424	-2,256	-0.4
FD Distrib Tax Cap	62,390	68,221	5,831	9.3

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	34.51	36.88	0.000	0.000
City/Town	40.32	43.95	0.249	0.245
School District	22.17	22.81	23.358	22.417
Special District	7.54	7.98	0.000	0.000
Total	104.54	111.62	23.607	22.663

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	253,700	1.2	3,061	3,142	81	2.7	1.22	1.24
Res Hmstd: AvgVal	376,000	380,300	1.1	4,783	4,969	186	3.9	1.27	1.31
Res Hmstd: Hi Val	501,200	507,000	1.2	6,426	6,815	389	6.1	1.28	1.34
Res Hmstd: Ex-Hi Val	752,000	760,600	1.1	10,295	10,941	645	6.3	1.37	1.44
Apartment	300,000	311,300	3.8	4,628	5,049	420	9.1	1.54	1.62
Comm/Ind: Lo Val	150,000	156,700	4.5	3,056	3,362	305	10.0	2.04	2.15
Comm/Ind: Mid Val	300,000	313,400	4.5	7,583	8,222	638	8.4	2.53	2.62
Comm/Ind: Hi Val	1,000,000	1,044,600	4.5	28,708	30,900	2,192	7.6	2.87	2.96

SOUTHEAST HENNEPIN CO.

- Rep25A3
- **Baseline:** Final Pay 2024
- **Alternative:** Final Pay 2025

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

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	31,938,066	32,390,427	452,361	1.4	409,437	433,261	23,824	5.8	1.28	1.34
Res Non-Hmstd	5,042,910	5,351,495	308,585	6.1	67,006	74,911	7,905	11.8	1.33	1.40
Apartments	7,254,517	7,519,547	265,030	3.7	112,562	123,070	10,508	9.3	1.55	1.64
Low-income Apts	714,301	809,919	95,619	13.4	5,545	2,730	-2,815	-50.8	0.78	0.34
Seasonal Rec'l	81,139	74,813	-6,326	-7.8	1,034	1,005	-29	-2.8	1.27	1.34
Com/Ind: Lo tier	332,238	333,408	1,170	0.4	6,358	6,597	239	3.8	1.91	1.98
Com/Ind: Hi tier	11,900,279	11,958,419	58,140	0.5	359,816	371,534	11,718	3.3	3.02	3.11
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	205,066	224,421	19,355	9.4	6,164	6,934	770	12.5	3.01	3.09
Ag HGA	214	219	6	2.7	2	3	0	7.1	1.11	1.16
Ag Hmstd Land	160	160	0	0.0	0	0	0	17.0	0.23	0.27
Ag Non-Hmstd	380	366	-14	-3.7	4	4	0	5.2	0.98	1.07
Miscellaneous	6,394	6,698	304	4.8	91	101	10	11.5	1.42	1.51
Total	57,475,664	58,669,892	1,194,230	2.1	968,019	1,020,150	52,130	5.4	1.68	1.74

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	723,996	730,863	6,867	0.9
(-) TIF Tax Capacity	33,749	36,268	2,519	7.5
(-) FD Contrib Tax Cap	83,587	87,819	4,232	5.1
(=) Taxable Tax Capacity	606,660	606,776	116	0.0
FD Distrib Tax Cap	38,767	43,139	4,372	11.3

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	34.51	36.88	0.000	0.000
City/Town	40.22	43.19	0.000	0.000
School District	24.60	25.44	17.916	17.687
Special District	8.38	9.29	0.000	0.000
Total	107.70	114.80	17.916	17.687

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	300,400	1.4	3,607	3,756	149	4.1	1.22	1.25
Res Hmstd: AvgVal	444,000	450,300	1.4	5,577	5,897	319	5.7	1.26	1.31
Res Hmstd: Hi Val	591,900	600,300	1.4	7,683	8,241	558	7.3	1.30	1.37
Res Hmstd: Ex-Hi Val	888,000	900,600	1.4	12,199	13,081	882	7.2	1.37	1.45
Apartment	300,000	311,000	3.7	4,576	5,013	437	9.5	1.53	1.61
Comm/Ind: Lo Val	150,000	150,800	0.5	3,033	3,155	122	4.0	2.02	2.09
Comm/Ind: Mid Val	300,000	301,500	0.5	7,557	7,822	265	3.5	2.52	2.59
Comm/Ind: Hi Val	1,000,000	1,004,900	0.5	28,668	29,606	937	3.3	2.87	2.95

SOUTHWEST HENNEPIN CO.

- Rep25A3
- **Baseline:** Final Pay 2024
- **Alternative:** Final Pay 2025

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

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	46,505,786	47,141,594	635,808	1.4	531,675	561,737	30,062	5.7	1.14	1.19
Res Non-Hmstd	9,618,384	10,297,572	679,188	7.1	110,760	124,300	13,540	12.2	1.15	1.21
Apartments	4,788,708	4,934,550	145,842	3.0	64,979	70,193	5,214	8.0	1.36	1.42
Low-income Apts	451,430	443,815	-7,615	-1.7	2,738	1,322	-1,416	-51.7	0.61	0.30
Seasonal Rec'l	1,252,465	1,280,396	27,931	2.2	13,304	14,308	1,004	7.5	1.06	1.12
Com/Ind: Lo tier	337,385	339,028	1,643	0.5	5,831	6,052	221	3.8	1.73	1.79
Com/Ind: Hi tier	9,286,256	9,431,894	145,637	1.6	261,442	272,089	10,647	4.1	2.82	2.88
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	286,984	311,354	24,370	8.5	7,926	8,781	856	10.8	2.76	2.82
Ag HGA	120,956	127,305	6,349	5.2	1,325	1,442	117	8.8	1.10	1.13
Ag Hmstd Land	94,771	110,447	15,676	16.5	260	363	103	39.6	0.27	0.33
Ag Non-Hmstd	176,185	173,838	-2,347	-1.3	1,407	1,447	40	2.9	0.80	0.83
Miscellaneous	20,186	23,186	3,000	14.9	529	619	90	17.0	2.62	2.67
Total	72,939,496	74,614,979	1,675,482	2.3	1,002,176	1,062,653	60,478	6.0	1.37	1.42

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	880,897	897,969	17,072	1.9
(-) TIF Tax Capacity	16,157	18,563	2,406	14.9
(-) FD Contrib Tax Cap	68,740	74,569	5,829	8.5
(=) Taxable Tax Capacity	796,000	804,837	8,837	1.1
FD Distrib Tax Cap	19,843	32,978	13,135	66.2

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	34.51	36.88	0.000	0.000
City/Town	25.67	27.06	0.174	0.136
School District	20.31	21.06	20.086	19.928
Special District	7.84	8.37	0.000	0.000
Total	88.32	93.37	20.260	20.065

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	406,400	412,000	1.4	4,407	4,585	178	4.0	1.08	1.11
Res Hmstd: AvgVal	609,300	617,700	1.4	6,857	7,282	424	6.2	1.13	1.18
Res Hmstd: Hi Val	812,100	823,300	1.4	9,507	10,094	586	6.2	1.17	1.23
Res Hmstd: Ex-Hi Val	1,218,500	1,235,200	1.4	14,817	15,727	910	6.1	1.22	1.27
Apartment	300,000	309,200	3.1	3,920	4,229	309	7.9	1.31	1.37
Comm/Ind: Lo Val	150,000	152,400	1.6	2,777	2,929	151	5.5	1.85	1.92
Comm/Ind: Mid Val	300,000	304,800	1.6	6,948	7,271	323	4.6	2.32	2.39
Comm/Ind: Hi Val	1,000,000	1,015,700	1.6	26,413	27,526	1,113	4.2	2.64	2.71

SUBURBAN RAMSEY CO.

- Rep25A3
- **Baseline:** Final Pay 2024
- **Alternative:** Final Pay 2025

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

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	23,781,603	24,416,878	635,275	2.7	316,248	334,340	18,093	5.7	1.33	1.37
Res Non-Hmstd	3,210,474	3,772,759	562,284	17.5	44,363	54,380	10,017	22.6	1.38	1.44
Apartments	3,956,333	3,700,591	-255,742	-6.5	66,341	64,888	-1,454	-2.2	1.68	1.75
Low-income Apts	731,920	822,353	90,433	12.4	5,827	2,987	-2,841	-48.7	0.80	0.36
Seasonal Rec'l	14,147	15,529	1,381	9.8	210	245	35	16.9	1.48	1.58
Com/Ind: Lo tier	344,900	342,142	-2,758	-0.8	6,828	6,999	171	2.5	1.98	2.05
Com/Ind: Hi tier	6,586,492	6,539,246	-47,245	-0.7	206,222	209,754	3,531	1.7	3.13	3.21
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	215,944	256,874	40,931	19.0	6,796	8,297	1,500	22.1	3.15	3.23
Ag HGA	707	705	-2	-0.3	9	9	0	1.6	1.29	1.31
Ag Hmstd Land	753	780	27	3.5	3	3	0	10.1	0.37	0.39
Ag Non-Hmstd	12,164	12,255	91	0.7	117	123	5	4.7	0.96	1.00
Miscellaneous	144,198	143,072	-1,126	-0.8	2,162	2,250	89	4.1	1.50	1.57
Total	38,999,635	40,023,184	1,023,549	2.6	655,126	684,275	29,146	4.4	1.68	1.71

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	466,321	469,573	3,252	0.7
(-) TIF Tax Capacity	20,993	17,505	-3,488	-16.6
(-) FD Contrib Tax Cap	47,419	51,362	3,943	8.3
(=) Taxable Tax Capacity	397,909	400,706	2,797	0.7
FD Distrb Tax Cap	40,727	48,473	7,746	19.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	45.33	47.20	0.000	0.000
City/Town	32.80	35.54	0.100	0.107
School District	24.75	26.20	20.904	20.364
Special District	10.81	11.08	0.000	0.000
Total	113.70	120.02	21.004	20.471

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	3,200	3,325	125	3.9	1.28	1.30
Res Hmstd: AvgVal	374,800	384,900	2.7	5,009	5,265	256	5.1	1.34	1.37
Res Hmstd: Hi Val	499,600	513,000	2.7	6,730	7,240	511	7.6	1.35	1.41
Res Hmstd: Ex-Hi Val	749,600	769,700	2.7	10,807	11,623	816	7.6	1.44	1.51
Apartment	300,000	280,700	-6.4	4,894	4,786	-108	-2.2	1.63	1.71
Comm/Ind: Lo Val	150,000	149,000	-0.7	3,157	3,218	61	1.9	2.10	2.16
Comm/Ind: Mid Val	300,000	297,900	-0.7	7,831	7,956	125	1.6	2.61	2.67
Comm/Ind: Hi Val	1,000,000	992,900	-0.7	29,643	30,109	466	1.6	2.96	3.03

CITY OF MINNEAPOLIS

- Rep25A3
- **Baseline:** Final Pay 2024
- **Alternative:** Final Pay 2025

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

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	30,512,261	30,207,123	-305,138	-1.0	396,375	438,092	41,716	10.5	1.30	1.45
Res Non-Hmstd	9,411,027	9,256,469	-154,558	-1.6	132,755	149,012	16,257	12.2	1.41	1.61
Apartments	12,212,233	11,432,343	-779,890	-6.4	193,778	206,688	12,910	6.7	1.59	1.81
Low-income Apts	2,101,594	2,289,387	187,793	8.9	17,227	8,439	-8,789	-51.0	0.82	0.37
Seasonal Rec'l	26,303	27,022	719	2.7	440	515	75	17.0	1.67	1.91
Com/Ind: Lo tier	592,355	573,847	-18,508	-3.1	11,310	11,961	651	5.8	1.91	2.08
Com/Ind: Hi tier	12,799,849	11,427,329	-1,372,520	-10.7	393,322	376,291	-17,032	-4.3	3.07	3.29
Publ U: Elec Gen	36,318	36,594	276	0.8	909	1,000	91	10.0	2.50	2.73
Publ U: Other	310,494	336,205	25,711	8.3	9,538	11,067	1,530	16.0	3.07	3.29
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	1,768	1,367	-401	-22.7	19	17	-2	-11.4	1.08	1.24
Miscellaneous	73,666	73,474	-191	-0.3	1,682	1,820	138	8.2	2.28	2.48
Total	68,077,868	65,661,160	-2,416,707	-3.5	1,157,355	1,204,902	47,545	4.1	1.70	1.84

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	849,087	793,475	-55,612	-6.5
(-) TIF Tax Capacity	22,234	18,541	-3,693	-16.6
(-) FD Contrib Tax Cap	89,481	89,836	355	0.4
(=) Taxable Tax Capacity	737,372	685,098	-52,274	-7.1
FD Distrib Tax Cap	78,561	85,792	7,231	9.2

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	34.46	36.84	0.000	0.00
City/Town	57.07	65.55	0.000	0.00
School District	18.62	23.83	12.728	14.05
Special District	6.60	7.17	0.000	0.00
Total	116.76	133.39	12.728	14.05

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	255,300	-1.0	3,174	3,450	276	8.7	1.23	1.35
Res Hmstd: AvgVal	386,500	382,700	-1.0	4,976	5,481	505	10.2	1.29	1.43
Res Hmstd: Hi Val	515,200	510,100	-1.0	6,715	7,544	829	12.3	1.30	1.48
Res Hmstd: Ex-Hi Val	773,000	765,300	-1.0	10,806	12,169	1,363	12.6	1.40	1.59
Apartment	300,000	280,900	-6.4	4,760	5,078	318	6.7	1.59	1.81
Comm/Ind: Lo Val	150,000	134,000	-10.7	3,078	2,936	-142	-4.6	2.05	2.19
Comm/Ind: Mid Val	300,000	267,900	-10.7	7,687	7,219	-468	-6.1	2.56	2.69
Comm/Ind: Hi Val	1,000,000	892,800	-10.7	29,197	27,796	-1,401	-4.8	2.92	3.11

CITY OF ST. PAUL

- Rep25A3
- **Baseline:** Final Pay 2024
- **Alternative:** Final Pay 2025

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

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	18,168,781	18,650,977	482,196	2.7	269,183	291,965	22,782	8.5	1.48	1.57
Res Non-Hmstd	4,253,394	4,626,951	373,557	8.8	68,945	80,616	11,672	16.9	1.62	1.74
Apartments	5,558,163	5,146,595	-411,568	-7.4	102,971	102,408	-564	-0.5	1.85	1.99
Low-income Apts	1,667,669	1,702,564	34,896	2.1	15,320	6,930	-8,390	-54.8	0.92	0.41
Seasonal Rec'l	4,669	4,931	262	5.6	89	101	12	13.1	1.91	2.05
Com/Ind: Lo tier	427,687	428,866	1,179	0.3	9,134	9,616	482	5.3	2.14	2.24
Com/Ind: Hi tier	5,327,181	5,128,544	-198,638	-3.7	179,171	178,965	-206	-0.1	3.36	3.49
Publ U: Elec Gen	67,988	77,885	9,896	14.6	1,900	2,281	382	20.1	2.79	2.93
Publ U: Other	158,756	194,172	35,416	22.3	5,339	6,776	1,436	26.9	3.36	3.49
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	4,046	4,005	-40	-1.0	51	54	3	6.0	1.25	1.34
Miscellaneous	10,851	10,526	-325	-3.0	147	152	5	3.7	1.35	1.45
Total	35,649,185	35,976,016	326,831	0.9	652,250	679,864	27,614	4.2	1.83	1.89

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	420,599	411,716	-8,883	-2.1
(-) TIF Tax Capacity	32,978	28,685	-4,293	-13.0
(-) FD Contrib Tax Cap	35,144	38,513	3,369	9.6
(=) Taxable Tax Capacity	352,478	344,518	-7,960	-2.3
FD Distrb Tax Cap	76,067	83,783	7,716	10.1

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	41.50	43.36	0.000	0.000
City/Town	48.23	52.31	0.000	0.000
School District	31.49	34.23	16.061	18.145
Special District	14.15	14.77	0.000	0.000
Total	135.36	144.67	16.061	18.145

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	220,400	2.7	3,008	3,202	193	6.4	1.40	1.45
Res Hmstd: AvgVal	321,900	330,500	2.7	4,762	5,138	376	7.9	1.48	1.55
Res Hmstd: Hi Val	429,000	440,400	2.7	6,496	7,070	574	8.8	1.51	1.61
Res Hmstd: Ex-Hi Val	643,700	660,800	2.7	10,233	11,340	1,107	10.8	1.59	1.72
Apartment	300,000	277,800	-7.4	5,558	5,528	-30	-0.5	1.85	1.99
Comm/Ind: Lo Val	150,000	144,500	-3.7	3,417	3,427	10	0.3	2.28	2.37
Comm/Ind: Mid Val	300,000	288,900	-3.7	8,462	8,420	-41	-0.5	2.82	2.91
Comm/Ind: Hi Val	1,000,000	962,800	-3.7	32,005	31,937	-69	-0.2	3.20	3.32

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	22,086	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

Alternative Legal Class Report (all values in 000s)

Alternative Legal Class Report

	Legal Class	Class Rate	Market Value	Net Tax Capacity	Net Tax
122.0	Blind/disabled Hmstd HGA: <50K	0.45	21,794	98	85
125.0	Blind/disabled 2a Hmstd land <50K	0.45	729	3	0
126.3	Ag Hmstd 2a l & b: <115K	0.50	8,418,297	42,091	5,747
126.4	Ag Hmstd 2a l & b: 115K - 260K	0.50	8,349,358	41,747	5,213
126.5	Ag Hmstd 2a l & b: 260K - 3.5M	0.50	69,355,490	346,777	168,704
127.0	Ag Hmstd 2a l & b: >3.5M	1.00	27,448,725	274,487	138,974
128.0	Blind/disabled Hmstd 2b land <50K	0.45	1	0	0
129.3	Ag Hmstd 2b l & b: <115K	0.50	455,554	2,278	417
129.4	Ag Hmstd 2b l & b: 115K - 260K	0.50	974,976	4,875	916
129.5	Ag Hmstd 2b l & b: 260K - 3.5M	0.50	2,985,813	14,929	8,704
130.0	Ag Hmstd 2b l & b: >3.5M	1.00	203,307	2,033	1,209
134.0	Ag Hmstd 2a Farm entity w/unused 1st tier	0.50	646,455	3,232	1,625
135.0	Ag 2a Non-homestead	1.00	70,594,945	705,949	367,345
136.0	Ag Hmstd 2b Farm entity w/unused 1st tier	0.50	24,265	121	73
137.0	Ag 2b Non-homestead	1.00	12,449,751	124,498	81,457
138.0	Seasonal Worker Housing <500K	1.00	3,582	36	31
139.0	Seasonal Worker Housing >500K	1.25	156	2	2
141.0	Managed forest land (2c)	0.65	942,730	6,128	3,781
142.0	Private Airport (2d)	1.00	1,258	13	11
148.0	Res 1b Homestead: <50K	0.45	508,442	2,288	2,750
151.0	Community Land Trust	0.75	148,562	1,114	1,555
153.0	Res NonHmstd 1 unit: <500K	1.00	68,666,888	686,669	835,550
154.0	Res NonHmstd 1 unit: >500K	1.25	11,553,996	144,425	157,733
156.0	Res Other NonHmstd	1.25	14,001,370	175,017	205,182
159.0	Regular apartments (4a)	1.25	60,444,793	755,560	983,661
160.0	Low-income housing (4d)	0.25	10,820,412	27,051	37,709
161.0	Student housing	1.00	41,688	417	567
162.0	Manuf home park land	1.25	561,209	7,015	8,299
163.0	MH Coop >50% owner-occupied	0.75	10,066	75	95
164.0	MH Coop <50% owner-occupied	1.00	1,977	20	21
165.0	MH Class I	1.00	550,070	5,501	6,697
167.0	Non-comm SeasRec: <76K	1.00	11,102,134	111,021	76,178
168.0	Non-Comm SeasRec: 76K-500K	1.00	25,718,291	257,183	184,950
169.0	Non-comm SeasRec: >500K	1.25	8,891,827	111,148	76,415
171.0	Comm SeasRec 1c: <600K	0.50	365,991	1,830	1,358
172.0	Com SeasRec 1c: 600K-2.3M	1.00	365,713	3,657	2,533

	Legal Class	Class Rate	Market Value	Net Tax Capacity	Net Tax
173.0	Com SeasRec 1c: >2.3M	1.25	80,839	1,010	737
174.0	Com SeasRec 4c: <500K	1.00	287,187	2,872	2,580
175.0	Com SeasRec 4c: >500K	1.25	312,746	3,909	3,071
176.0	Bed & Breakfast	1.25	16,004	200	224
177.0	Qualifying golf courses	1.25	232,292	2,904	2,744
178.0	Metro Non-profit Indoor Rec	1.25	15,109	189	273
179.0	Non-profit/Comm Serv - NonRev	1.50	35,814	537	662
180.0	CongChart Veteran's Org - NonRev	1.00	2,847	28	39
181.0	Non-profit/Comm Serv - donation	1.50	28,785	432	564
182.0	Cong Chart Veteran's Org - Donation	1.00	78,089	781	1,088
183.0	Seasonal Restaurant on Lake	1.25	39,915	499	386
184.0	Qualifying Marina <500K	1.00	18,291	183	192
185.0	Qualifying Marina >500K	1.25	51,687	646	668
187.0	Commercial: <150K	1.50	9,252,293	138,784	169,621
188.0	Commercial: >150K	2.00	66,639,380	1,332,788	2,014,264
190.0	Industrial: <150K	1.50	2,231,587	33,474	40,326
191.0	Industrial: >150K	2.00	38,239,798	764,796	1,136,209
193.0	Publ Util: land & bldgs <150K	1.50	33,294	499	460
194.0	Publ Util: land & bldgs >150K	2.00	1,367,083	27,342	37,623
195.0	Publ Util: Electric Generat Mach	2.00	2,041,136	40,823	49,622
196.0	Publ Util: machinery (non-generat)	2.00	3,272,565	65,451	76,782
198.0	Railroad <150K	1.50	23,373	351	383
199.0	Railroad >150K	2.00	2,775,461	55,509	77,193
201.0	Non-comm aircraft hangars	1.50	8,293	124	132
202.0	Mineral	2.00	2,469	49	97
203.0	All other real property	2.00	986	20	20
206.0	Pers tools&mach excl elec gen	2.00	956,964	19,139	19,680
207.0	Pers: Item 33 ag real estate	1.00	103,053	1,031	998
208.0	Pers: NCSRR<76K	1.00	69,201	692	524
209.0	Pers: NCSRR: 76K-500K	1.00	33,382	334	229
210.0	Pers: NCSRR: >500K	1.25	748	9	6
211.0	Pers Comm'l/Indstr'l	2.00	2,211,190	44,224	48,955
212.0	Pers: Electric util trans lines	2.00	2,582,607	51,652	57,583
213.0	Pers: Electric util distri lines	2.00	226,402	4,528	6,079
214.0	Pers: Publ Util gas lines	2.00	7,652,002	153,040	178,084
215.0	Pers: Publ Util water lines	2.00	6,479	130	152
216.0	Pers: All other	2.00	363,696	7,274	9,778
224.0	Disabled vet excl val: Res HM <300K	0.00	3,809,781	0	0

	Legal Class	Class Rate	Market Value	Net Tax Capacity	Net Tax
225.0	Disabled vet excl val: Res HM <150K	0.00	1,480,624	0	0
226.0	Disabled vet excl val: Ag HGA <300K	0.00	173,291	0	0
227.0	Disabled vet excl val: Ag HGA <150K	0.00	75,610	0	0
230.0	Ag Class 1b: Hmstd Market Excl Value	0.00	7,798	0	5
231.0	Ag HGA: Hmstd Market Excl Value	0.00	1,605,368	0	3,010
232.0	Class 1b: Hmstd Market Excl Value	0.00	159,172	0	115
233.0	Res Hmstd: Hmstd Market Excl Value	0.00	23,787,339	0	42,308
254.0	Ag Hmstd HGA: <95K	1.00	6,462,298	64,623	55,720
255.0	Ag Hmstd HGA: 95-500K	1.00	10,110,786	101,108	88,259
256.0	Ag Hmstd HGA: 500-517K	1.25	75,457	943	810
257.0	Ag Hmstd HGA: >517K	1.25	651,662	8,146	7,095
259.0	Res Hmstd: <95K	1.00	137,498,497	1,374,985	1,668,056
260.0	Res Hmstd: 95-500K	1.00	325,428,074	3,254,281	3,838,088
261.0	Res Hmstd: 500-517K	1.25	4,212,455	52,656	56,895
262.0	Res Hmstd: >517K	1.25	51,244,627	640,558	683,178
0.0	TOTAL	0.00	1,124,706,504	12,112,841	13,747,117

Levy Summary Report (all values in 000s)

Baseline 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

Baseline Credit Summary

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

Alternative Levy Summary

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	4,202,749	3,691,273	331,156	2,493,969	544,868	746,015	12,010,030
Certified MKV Levy	1,211	12,154	50	1,655,056	1,252	0	1,669,723
Fiscal Disparities Levy	202,395	273,823	1,713	263,040	48,374	0	789,345
Disparity Reduction Aid	9,142	0	370	7,572	0	0	17,084
Spread NTC Levy	3,991,212	3,417,450	329,073	2,334,257	496,494	746,015	11,314,501
Spread MKV Levy	1,211	12,154	50	1,544,156	1,252	0	1,558,823
TIF Levy							278,325

Alternative Credit Summary

Agricultural MV Credit			37,516	Disparity Reduction Credit			13,876
Agricultural Bond Credit			118,811	Taconite Credit			27,824