

Description

Baseline: Final Pay 2025

Alternative: Actual Pay 2026

This report compares property taxes payable in 2025 to property taxes payable in 2026. 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. The payable 2026 portion of the simulation uses final market value data, certified levy data, and the credits are estimated within the simulation.

Key Points

- **Statewide, property taxes increased by \$897 million, or 6.5%**, according to the simulation. The overall tax increases are 6.5% in Greater Minnesota and 6.6% in the Metro area.
- **On a statewide basis, property tax changes vary by property type**, from +3.2% on apartment property to +11.3% on residential non-homestead property. Changes on other major property types are +7.8% on residential homesteads, +9.2% on low-income apartments, +6.3% on seasonal-recreational property, +4.4% on commercial-industrial property, and +4.6% on agricultural property.

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

Baseline: 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.

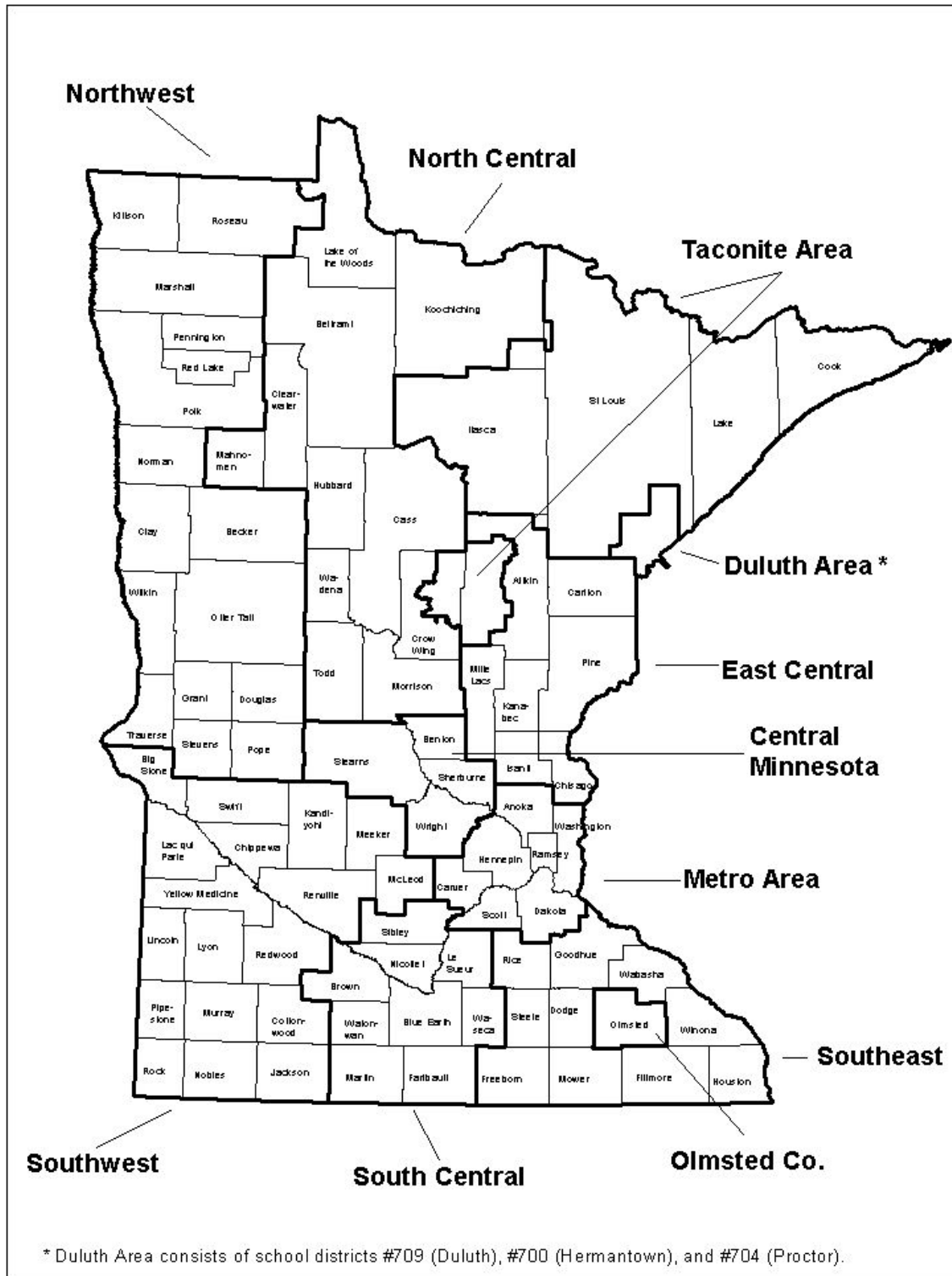
Alternative: Actual Pay 2026

- **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 calculated within the simulation model.

Simulation Class Rates

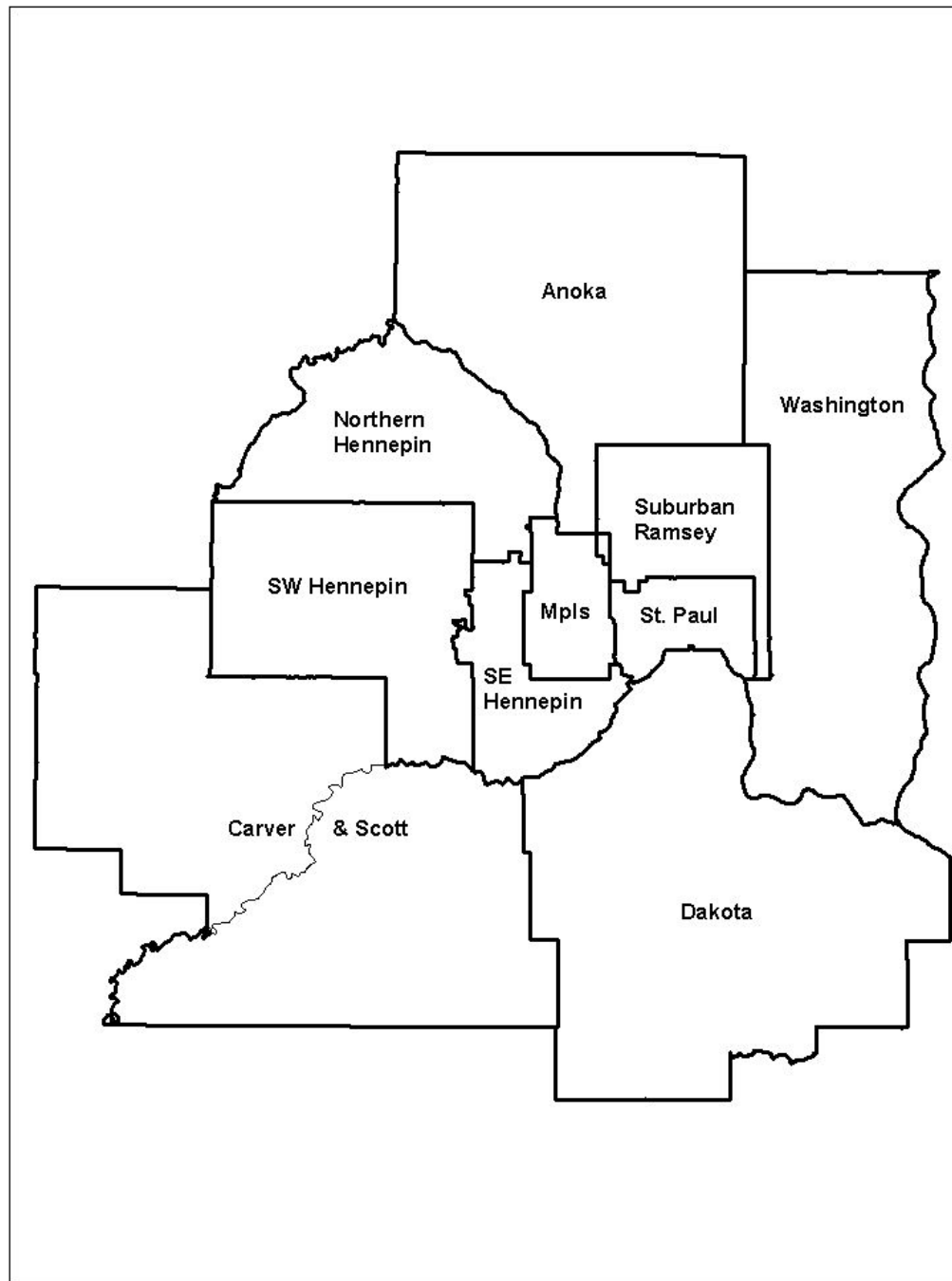
Property Class	Baseline	Alternative
Residential homestead:		
< \$500,000*	1.0%	1.0%
> \$500,000	1.25	1.25
Residential nonhomestead:		
Single unit:		
< \$500,000	1.0	1.0
> \$500,000	1.25	1.25
2-3 unit and undeveloped land:		
< \$500,000	1.25	1.25
> \$500,000	1.25	1.25
Apartments:		
Regular	1.25	1.25
Low-income	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.		
^ \$3,800,000 for payable 2026		

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

- Rep26A1
- **Baseline:** Final Pay 2025
- **Alternative:** Certified Pay 2026

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	548,277,574	570,624,644	22,347,071	4.1	6,265,602	6,753,700	488,098	7.8	1.14	1.18
Res Non-Hmstd	94,222,254	101,658,899	7,436,645	7.9	1,193,368	1,328,148	134,780	11.3	1.27	1.31
Apartments	60,444,793	59,854,915	-589,877	-1.0	978,508	1,009,805	31,297	3.2	1.62	1.69
Low-income Apts	10,820,412	11,322,764	502,351	4.6	37,566	41,033	3,467	9.2	0.35	0.36
Seasonal Rec'l	47,746,892	50,873,036	3,126,144	6.5	354,968	377,226	22,258	6.3	0.74	0.74
Com/Ind: Lo tier	11,507,253	11,737,143	229,890	2.0	209,529	219,937	10,408	5.0	1.82	1.87
Com/Ind: Hi tier	109,865,829	111,071,306	1,205,477	1.1	3,293,303	3,437,628	144,325	4.4	3.00	3.09
Publ U: Elec Gen	2,041,136	2,145,245	104,108	5.1	49,477	51,582	2,105	4.3	2.42	2.40
Publ U: Other	16,097,395	16,381,259	283,864	1.8	379,269	393,547	14,278	3.8	2.36	2.40
Ag HGA	19,184,064	19,810,274	626,209	3.3	154,611	161,948	7,337	4.7	0.81	0.82
Ag Hmstd Land	118,862,970	119,275,305	412,335	0.3	348,329	355,290	6,961	2.0	0.29	0.30
Ag Non-Hmstd	84,094,218	86,187,121	2,092,903	2.5	439,929	468,932	29,003	6.6	0.52	0.54
Miscellaneous	1,541,713	1,637,022	95,309	6.2	25,722	28,103	2,382	9.3	1.67	1.72
Total	1,124,706,503	1,162,578,933	37,872,429	3.4	13,730,181	14,626,879	896,699	6.5	1.22	1.26

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	12,110,907	12,513,874	402,967	3.3
(-) TIF Tax Capacity	236,412	238,117	1,705	0.7
(-) FD Contrib Tax Cap	628,880	638,732	9,852	1.6
(=) Taxable Tax Capacity	11,245,615	11,637,026	391,411	3.5
FD Distrib Tax Cap	634,816	637,132	2,316	0.4

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	35.46	36.87	0.014	0.014
City/Town	33.25	34.55	0.142	0.126
School District	20.77	21.10	17.929	18.484
Special District	4.17	4.24	0.015	0.014
Total	93.65	96.76	18.099	18.638

GREATER MINNESOTA

- Rep26A1
- **Baseline:** Final Pay 2025
- **Alternative:** Certified Pay 2026

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	205,171,236	215,709,063	10,537,827	5.1	2,103,822	2,241,067	137,245	6.5	1.03	1.04
Res Non-Hmstd	32,866,952	35,572,747	2,705,795	8.2	384,612	419,992	35,379	9.2	1.17	1.18
Apartments	11,492,402	12,259,788	767,386	6.7	183,370	199,225	15,855	8.6	1.60	1.63
Low-income Apts	2,157,200	2,364,860	207,660	9.6	7,329	8,116	787	10.7	0.34	0.34
Seasonal Rec'l	45,864,768	48,925,239	3,060,471	6.7	333,824	354,768	20,945	6.3	0.73	0.73
Com/Ind: Lo tier	7,328,486	7,514,342	185,856	2.5	130,089	134,920	4,831	3.7	1.78	1.80
Com/Ind: Hi tier	28,790,085	31,132,400	2,342,315	8.1	831,491	905,879	74,388	8.9	2.89	2.91
Publ U: Elec Gen	1,558,883	1,686,029	127,146	8.2	37,812	40,190	2,378	6.3	2.43	2.38
Publ U: Other	12,442,240	12,529,287	87,047	0.7	272,162	275,824	3,662	1.3	2.19	2.20
Ag HGA	17,495,926	18,100,933	605,007	3.5	139,268	145,949	6,682	4.8	0.80	0.81
Ag Hmstd Land	115,337,925	115,598,213	260,288	0.2	338,599	345,037	6,437	1.9	0.29	0.30
Ag Non-Hmstd	81,483,361	83,423,768	1,940,407	2.4	422,150	449,801	27,651	6.6	0.52	0.54
Miscellaneous	610,809	671,982	61,172	10.0	10,729	11,940	1,211	11.3	1.76	1.78
Total	562,600,273	585,488,651	22,888,377	4.1	5,195,257	5,532,708	337,451	6.5	0.92	0.94

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	5,540,348	5,789,894	249,546	4.5
(-) TIF Tax Capacity	48,772	54,781	6,009	12.3
(-) FD Contrib Tax Cap	13,900	15,113	1,213	8.7
(=) Taxable Tax Capacity	5,477,676	5,720,000	242,324	4.4
FD Distrib Tax Cap	13,916	15,115	1,199	8.6

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	38.12	39.06	0.000	0.000
City/Town	25.47	26.04	0.240	0.227
School District	17.24	17.45	15.985	15.842
Special District	1.50	1.64	0.040	0.038
Total	82.33	84.19	16.264	16.107

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	202,800	5.2	1,737	1,796	59	3.4	0.90	0.89
Res Hmstd: AvgVal	289,000	303,900	5.2	2,757	2,886	129	4.7	0.95	0.95
Res Hmstd: Hi Val	385,200	405,000	5.1	3,777	3,977	200	5.3	0.98	0.98
Res Hmstd: Ex-Hi Val	577,900	607,600	5.1	5,858	6,321	462	7.9	1.01	1.04
Apartment	300,000	320,100	6.7	3,575	3,884	309	8.6	1.19	1.21
Seas Rec: Lo Val	75,000	80,100	6.8	648	706	59	9.1	0.86	0.88
Seas Rec: Hi Val	200,000	213,400	6.7	1,801	1,951	150	8.3	0.90	0.91
Comm/Ind: Lo Val	150,000	162,300	8.2	2,289	2,618	329	14.4	1.53	1.61
Comm/Ind: Mid Val	300,000	324,500	8.2	5,846	6,503	657	11.2	1.95	2.00
Comm/Ind: Hi Val	1,000,000	1,081,400	8.1	22,442	24,633	2,190	9.8	2.24	2.28

METRO AREA

- Rep26A1
- **Baseline:** Final Pay 2025
- **Alternative:** Certified Pay 2026

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	343,106,338	354,915,582	11,809,244	3.4	4,161,781	4,512,634	350,853	8.4	1.21	1.27
Res Non-Hmstd	61,355,302	66,086,151	4,730,849	7.7	808,755	908,156	99,400	12.3	1.32	1.37
Apartments	48,952,391	47,595,127	-1,357,264	-2.8	795,138	810,580	15,442	1.9	1.62	1.70
Low-income Apts	8,663,213	8,957,904	294,692	3.4	30,237	32,917	2,680	8.9	0.35	0.37
Seasonal Rec'l	1,882,124	1,947,797	65,674	3.5	21,145	22,458	1,313	6.2	1.12	1.15
Com/Ind: Lo tier	4,178,767	4,222,802	44,034	1.1	79,440	85,017	5,577	7.0	1.90	2.01
Com/Ind: Hi tier	81,075,744	79,938,907	-1,136,838	-1.4	2,461,812	2,531,749	69,936	2.8	3.04	3.17
Publ U: Elec Gen	482,254	459,216	-23,038	-4.8	11,665	11,392	-273	-2.3	2.42	2.48
Publ U: Other	3,655,156	3,851,972	196,817	5.4	107,107	117,723	10,616	9.9	2.93	3.06
Ag HGA	1,688,139	1,709,341	21,202	1.3	15,343	15,998	655	4.3	0.91	0.94
Ag Hmstd Land	3,525,045	3,677,092	152,047	4.3	9,730	10,254	524	5.4	0.28	0.28
Ag Non-Hmstd	2,610,857	2,763,353	152,496	5.8	17,779	19,131	1,352	7.6	0.68	0.69
Miscellaneous	930,903	965,040	34,137	3.7	14,993	16,164	1,171	7.8	1.61	1.67
Total	562,106,233	577,090,284	14,984,052	2.7	8,534,925	9,094,173	559,246	6.6	1.52	1.58

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	6,570,559	6,723,981	153,422	2.3
(-) TIF Tax Capacity	187,641	183,336	-4,305	-2.3
(-) FD Contrib Tax Cap	614,979	623,619	8,640	1.4
(=) Taxable Tax Capacity	5,767,939	5,917,026	149,087	2.6
FD Distrib Tax Cap	620,901	622,017	1,116	0.2

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	32.94	34.75	0.022	0.022
City/Town	40.64	42.78	0.085	0.066
School District	24.12	24.62	19.054	20.057
Special District	6.71	6.75	0.000	0.000
Total	104.40	108.91	19.161	20.144

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	290,300	3.5	3,342	3,524	182	5.4	1.19	1.21
Res Hmstd: AvgVal	420,700	435,200	3.4	5,198	5,536	338	6.5	1.24	1.27
Res Hmstd: Hi Val	560,800	580,200	3.5	7,088	7,706	618	8.7	1.26	1.33
Res Hmstd: Ex-Hi Val	841,400	870,400	3.4	11,287	12,241	954	8.4	1.34	1.41
Apartment	300,000	291,700	-2.8	4,490	4,559	69	1.5	1.50	1.56
Comm/Ind: Lo Val	150,000	147,900	-1.4	3,010	3,111	101	3.3	2.01	2.10
Comm/Ind: Mid Val	300,000	295,800	-1.4	7,513	7,719	206	2.7	2.50	2.61
Comm/Ind: Hi Val	1,000,000	986,000	-1.4	28,526	29,295	769	2.7	2.85	2.97

GREATER MINNESOTA CITIES

- Rep26A1
- **Baseline:** Final Pay 2025
- **Alternative:** Certified Pay 2026

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	115,691,511	121,716,841	6,025,330	5.2	1,383,149	1,481,804	98,655	7.1	1.20	1.22
Res Non-Hmstd	19,513,540	20,960,851	1,447,310	7.4	267,068	291,383	24,315	9.1	1.37	1.39
Apartments	11,294,666	12,042,091	747,424	6.6	180,777	196,345	15,569	8.6	1.60	1.63
Low-income Apts	2,142,587	2,349,006	206,419	9.6	7,259	8,040	781	10.8	0.34	0.34
Seasonal Rec'l	6,445,378	7,006,037	560,659	8.7	56,186	61,455	5,269	9.4	0.87	0.88
Com/Ind: Lo tier	5,668,321	5,779,961	111,640	2.0	109,465	113,200	3,735	3.4	1.93	1.96
Com/Ind: Hi tier	24,786,409	26,698,992	1,912,584	7.7	743,837	808,022	64,185	8.6	3.00	3.03
Publ U: Elec Gen	1,517,225	1,648,000	130,775	8.6	37,106	39,528	2,422	6.5	2.45	2.40
Publ U: Other	2,525,258	2,580,284	55,026	2.2	76,060	77,645	1,585	2.1	3.01	3.01
Ag HGA	470,462	504,745	34,283	7.3	5,126	5,628	502	9.8	1.09	1.12
Ag Hmstd Land	1,169,833	1,217,112	47,279	4.0	5,863	6,082	220	3.8	0.50	0.50
Ag Non-Hmstd	1,742,172	1,818,670	76,498	4.4	17,660	18,701	1,041	5.9	1.01	1.03
Miscellaneous	491,235	540,262	49,027	10.0	9,001	10,071	1,069	11.9	1.83	1.86
Total	193,458,597	204,862,852	11,404,254	5.9	2,898,557	3,117,904	219,348	7.6	1.50	1.52

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	2,167,543	2,307,022	139,479	6.4
(-) TIF Tax Capacity	48,498	54,411	5,913	12.2
(-) FD Contrib Tax Cap	7,146	7,690	544	7.6
(=) Taxable Tax Capacity	2,111,899	2,244,921	133,022	6.3
FD Distrib Tax Cap	8,573	9,242	669	7.8

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	39.93	40.67	0.000	0.000
City/Town	51.24	51.95	0.416	0.394
School District	19.78	19.85	16.704	16.621
Special District	1.88	2.10	0.050	0.047
Total	112.83	114.57	17.170	17.062

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	179,000	5.2	1,964	2,007	44	2.2	1.15	1.12
Res Hmstd: AvgVal	254,900	268,200	5.2	3,152	3,274	121	3.8	1.24	1.22
Res Hmstd: Hi Val	339,800	357,500	5.2	4,342	4,541	199	4.6	1.28	1.27
Res Hmstd: Ex-Hi Val	509,800	536,400	5.2	6,655	7,165	510	7.7	1.31	1.34
Apartment	300,000	319,900	6.6	4,746	5,127	381	8.0	1.58	1.60
Comm/Ind: Lo Val	150,000	161,600	7.7	2,988	3,371	382	12.8	1.99	2.09
Comm/Ind: Mid Val	300,000	323,200	7.7	7,472	8,239	766	10.3	2.49	2.55
Comm/Ind: Hi Val	1,000,000	1,077,200	7.7	28,398	30,951	2,553	9.0	2.84	2.87

GREATER MINNESOTA TOWNS

- Rep26A1
- **Baseline:** Final Pay 2025
- **Alternative:** Certified Pay 2026

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	88,206,146	92,581,922	4,375,776	5.0	708,935	745,841	36,907	5.2	0.80	0.81
Res Non-Hmstd	13,167,010	14,409,996	1,242,986	9.4	114,525	125,381	10,856	9.5	0.87	0.87
Apartments	154,896	172,058	17,162	11.1	1,589	1,792	203	12.8	1.03	1.04
Low-income Apts	395	413	18	4.5	1	1	0	1.9	0.24	0.24
Seasonal Rec'l	39,329,029	41,662,519	2,333,490	5.9	276,703	290,634	13,931	5.0	0.70	0.70
Com/Ind: Lo tier	1,591,614	1,663,208	71,593	4.5	18,976	19,987	1,012	5.3	1.19	1.20
Com/Ind: Hi tier	3,857,520	4,278,204	420,684	10.9	82,155	91,954	9,799	11.9	2.13	2.15
Publ U: Elec Gen	41,658	38,029	-3,629	-8.7	706	662	-44	-6.2	1.69	1.74
Publ U: Other	9,847,889	9,879,259	31,370	0.3	194,609	196,679	2,070	1.1	1.98	1.99
Ag HGA	16,948,291	17,513,201	564,910	3.3	133,611	139,720	6,109	4.6	0.79	0.80
Ag Hmstd Land	113,159,605	113,236,339	76,734	0.1	330,043	335,871	5,828	1.8	0.29	0.30
Ag Non-Hmstd	78,467,273	80,187,754	1,720,481	2.2	398,840	424,937	26,096	6.5	0.51	0.53
Miscellaneous	118,030	130,168	12,138	10.3	1,689	1,831	142	8.4	1.43	1.41
Total	364,889,356	375,753,070	10,863,713	3.0	2,262,382	2,375,290	112,909	5.0	0.62	0.63

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	3,333,768	3,437,514	103,746	3.1
(-) TIF Tax Capacity	142	139	-3	-2.1
(-) FD Contrib Tax Cap	5,885	6,388	503	8.5
(=) Taxable Tax Capacity	3,327,742	3,430,987	103,245	3.1
FD Distrib Tax Cap	2,554	2,741	187	7.3

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	36.94	37.96	0.000	0.000
City/Town	9.01	9.01	0.004	0.004
School District	15.70	15.99	15.036	14.817
Special District	1.26	1.34	0.026	0.026
Total	62.91	64.30	15.066	14.846

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	245,900	5.0	1,725	1,789	64	3.7	0.74	0.73
Res Hmstd: AvgVal	351,100	368,600	5.0	2,702	2,831	129	4.8	0.77	0.77
Res Hmstd: Hi Val	468,000	491,300	5.0	3,650	3,873	224	6.1	0.78	0.79
Res Hmstd: Ex-Hi Val	702,100	737,000	5.0	5,793	6,214	421	7.3	0.83	0.84
Apartment	300,000	333,300	11.1	2,811	3,174	362	12.9	0.94	0.95
Seas Rec: Lo Val	75,000	79,500	6.0	502	542	40	8.1	0.67	0.68
Seas Rec: Hi Val	200,000	211,900	5.9	1,413	1,515	103	7.3	0.71	0.71
Comm/Ind: Lo Val	150,000	166,400	10.9	1,833	2,180	347	18.9	1.22	1.31
Comm/Ind: Mid Val	300,000	332,800	10.9	4,788	5,480	693	14.5	1.60	1.65
Comm/Ind: Hi Val	1,000,000	1,109,100	10.9	18,575	20,875	2,300	12.4	1.86	1.88

NORTHWEST CITIES

- Rep26A1
- **Baseline:** Final Pay 2025
- **Alternative:** Certified Pay 2026

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	10,644,896	11,109,192	464,297	4.4	120,832	131,810	10,978	9.1	1.14	1.19
Res Non-Hmstd	2,107,452	2,208,356	100,904	4.8	27,706	30,262	2,556	9.2	1.31	1.37
Apartments	1,368,994	1,388,286	19,292	1.4	20,538	20,897	358	1.7	1.50	1.51
Low-income Apts	105,075	169,214	64,139	61.0	334	568	234	69.9	0.32	0.34
Seasonal Rec'l	877,310	930,277	52,968	6.0	9,119	9,538	419	4.6	1.04	1.03
Com/Ind: Lo tier	756,877	776,370	19,493	2.6	13,226	13,698	472	3.6	1.75	1.76
Com/Ind: Hi tier	2,423,404	2,612,277	188,873	7.8	58,947	63,647	4,701	8.0	2.43	2.44
Publ U: Elec Gen	3,190	3,161	-29	-0.9	73	69	-3	-4.6	2.28	2.19
Publ U: Other	242,149	202,163	-39,986	-16.5	6,391	5,051	-1,340	-21.0	2.64	2.50
Ag HGA	28,881	30,679	1,798	6.2	301	329	28	9.3	1.04	1.07
Ag Hmstd Land	115,712	119,458	3,746	3.2	597	618	21	3.6	0.52	0.52
Ag Non-Hmstd	176,186	197,265	21,079	12.0	1,721	1,975	254	14.8	0.98	1.00
Miscellaneous	43,513	44,346	833	1.9	729	768	39	5.3	1.68	1.73
Total	18,893,639	19,791,044	897,407	4.7	260,514	279,230	18,717	7.2	1.38	1.41

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	210,552	220,894	10,342	4.9
(-) TIF Tax Capacity	4,813	5,890	1,077	22.4
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	205,739	215,005	9,266	4.5
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	36.43	36.55	0.000	0.000
City/Town	51.81	53.08	0.000	0.000
School District	19.24	19.72	15.231	17.317
Special District	2.27	2.56	0.219	0.212
Total	109.75	111.91	15.450	17.529

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	145,100	151,500	4.4	1,551	1,593	41	2.7	1.07	1.05
Res Hmstd: AvgVal	217,500	227,000	4.4	2,529	2,646	117	4.6	1.16	1.17
Res Hmstd: Hi Val	290,000	302,700	4.4	3,509	3,702	194	5.5	1.21	1.22
Res Hmstd: Ex-Hi Val	435,000	454,000	4.4	5,446	5,813	367	6.7	1.25	1.28
Apartment	300,000	304,300	1.4	4,579	4,790	211	4.6	1.53	1.57
Comm/Ind: Lo Val	150,000	161,700	7.8	2,921	3,346	426	14.6	1.95	2.07
Comm/Ind: Mid Val	300,000	323,400	7.8	7,323	8,179	856	11.7	2.44	2.53
Comm/Ind: Hi Val	1,000,000	1,078,000	7.8	27,867	30,733	2,865	10.3	2.79	2.85

NORTHWEST TOWNS

- Rep26A1
- **Baseline:** Final Pay 2025
- **Alternative:** Certified Pay 2026

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	12,999,552	13,669,116	669,565	5.2	93,251	98,345	5,094	5.5	0.72	0.72
Res Non-Hmstd	2,119,386	2,297,568	178,182	8.4	16,379	17,804	1,425	8.7	0.77	0.77
Apartments	16,237	17,066	830	5.1	147	153	7	4.5	0.90	0.90
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	10,175,920	10,579,589	403,669	4.0	67,559	69,315	1,756	2.6	0.66	0.66
Com/Ind: Lo tier	281,801	302,305	20,504	7.3	3,021	3,279	258	8.5	1.07	1.08
Com/Ind: Hi tier	679,482	740,760	61,278	9.0	13,272	14,561	1,288	9.7	1.95	1.97
Publ U: Elec Gen	388	0	-388	-100.0	6	0	-6	-100.0	1.50	0.00
Publ U: Other	2,106,488	2,166,630	60,141	2.9	39,440	40,336	895	2.3	1.87	1.86
Ag HGA	2,636,902	2,706,042	69,140	2.6	19,257	20,291	1,035	5.4	0.73	0.75
Ag Hmstd Land	20,784,252	22,265,995	1,481,743	7.1	60,135	64,427	4,293	7.1	0.29	0.29
Ag Non-Hmstd	16,008,381	17,268,020	1,259,639	7.9	79,778	88,073	8,295	10.4	0.50	0.51
Miscellaneous	7,588	7,495	-93	-1.2	83	84	1	1.3	1.09	1.12
Total	67,816,377	72,020,586	4,204,210	6.2	392,328	416,668	24,341	6.2	0.58	0.58

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	626,535	662,843	36,308	5.8
(-) TIF Tax Capacity	88	86	-2	-2.3
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	626,447	662,758	36,311	5.8
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	32.92	33.08	0.000	0.000
City/Town	7.80	7.90	0.000	0.000
School District	14.01	14.25	15.177	15.281
Special District	2.78	2.88	0.167	0.164
Total	57.52	58.11	15.345	15.445

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	242,200	5.2	1,583	1,638	55	3.4	0.69	0.68
Res Hmstd: AvgVal	345,200	363,000	5.2	2,480	2,589	109	4.4	0.72	0.71
Res Hmstd: Hi Val	460,200	484,000	5.2	3,353	3,543	189	5.6	0.73	0.73
Res Hmstd: Ex-Hi Val	690,400	726,000	5.2	5,304	5,668	364	6.9	0.77	0.78
Apartment	300,000	315,400	5.1	2,617	2,778	161	6.1	0.87	0.88
Seas Rec: Lo Val	75,000	78,000	4.0	461	483	22	4.7	0.61	0.62
Seas Rec: Hi Val	200,000	208,000	4.0	1,305	1,358	53	4.1	0.65	0.65
Comm/Ind: Lo Val	150,000	163,600	9.1	1,744	2,012	268	15.4	1.16	1.23
Comm/Ind: Mid Val	300,000	327,100	9.0	4,578	5,105	528	11.5	1.53	1.56
Comm/Ind: Hi Val	1,000,000	1,090,200	9.0	17,802	19,541	1,740	9.8	1.78	1.79

NORTH CENTRAL CITIES

- Rep26A1
- **Baseline:** Final Pay 2025
- **Alternative:** Certified Pay 2026

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	7,684,291	8,108,981	424,690	5.5	69,696	74,335	4,639	6.7	0.91	0.92
Res Non-Hmstd	1,701,459	1,829,145	127,685	7.5	18,378	19,797	1,418	7.7	1.08	1.08
Apartments	613,548	650,125	36,578	6.0	8,519	9,171	653	7.7	1.39	1.41
Low-income Apts	145,398	168,333	22,935	15.8	451	532	81	17.9	0.31	0.32
Seasonal Rec'l	4,246,373	4,639,578	393,205	9.3	31,364	34,632	3,268	10.4	0.74	0.75
Com/Ind: Lo tier	602,605	615,863	13,258	2.2	9,908	10,243	335	3.4	1.64	1.66
Com/Ind: Hi tier	1,618,282	1,756,893	138,611	8.6	44,253	48,471	4,218	9.5	2.73	2.76
Publ U: Elec Gen	2,696	2,669	-27	-1.0	71	73	2	2.2	2.64	2.73
Publ U: Other	141,498	119,131	-22,367	-15.8	3,907	3,206	-701	-18.0	2.76	2.69
Ag HGA	45,674	47,623	1,949	4.3	412	437	25	6.1	0.90	0.92
Ag Hmstd Land	77,806	85,281	7,475	9.6	261	301	39	15.1	0.34	0.35
Ag Non-Hmstd	147,821	161,926	14,106	9.5	987	1,066	79	8.0	0.67	0.66
Miscellaneous	19,574	20,261	687	3.5	347	363	15	4.4	1.77	1.79
Total	17,047,025	18,205,809	1,158,785	6.8	188,554	202,627	14,071	7.5	1.11	1.11

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	190,949	204,954	14,005	7.3
(-) TIF Tax Capacity	2,799	2,790	-9	-0.3
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	188,151	202,165	14,014	7.4
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	29.70	30.12	0.00	0.000
City/Town	39.62	38.88	0.00	0.000
School District	14.34	15.32	9.83	9.169
Special District	0.81	1.04	0.00	0.000
Total	84.48	85.35	9.83	9.169

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	186,800	5.5	1,489	1,512	23	1.5	0.84	0.81
Res Hmstd: AvgVal	265,300	280,000	5.5	2,389	2,464	75	3.2	0.90	0.88
Res Hmstd: Hi Val	353,700	373,300	5.5	3,290	3,418	128	3.9	0.93	0.92
Res Hmstd: Ex-Hi Val	530,600	560,000	5.5	5,068	5,421	353	7.0	0.96	0.97
Apartment	300,000	317,900	6.0	3,463	3,683	220	6.4	1.15	1.16
Seas Rec: Lo Val	75,000	82,000	9.3	664	733	70	10.5	0.89	0.89
Seas Rec: Hi Val	200,000	218,600	9.3	1,844	2,025	181	9.8	0.92	0.93
Comm/Ind: Lo Val	150,000	162,900	8.6	2,268	2,580	312	13.8	1.51	1.58
Comm/Ind: Mid Val	300,000	325,700	8.6	5,827	6,445	617	10.6	1.94	1.98
Comm/Ind: Hi Val	1,000,000	1,085,700	8.6	22,439	24,487	2,048	9.1	2.24	2.26

NORTH CENTRAL TOWNS

- Rep26A1
- **Baseline:** Final Pay 2025
- **Alternative:** Certified Pay 2026

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	13,924,644	14,668,169	743,526	5.3	92,066	97,703	5,637	6.1	0.66	0.67
Res Non-Hmstd	2,041,081	2,254,172	213,091	10.4	14,807	16,329	1,521	10.3	0.73	0.72
Apartments	51,916	55,655	3,739	7.2	498	555	58	11.6	0.96	1.00
Low-income Apts	254	280	26	10.2	1	1	0	7.9	0.22	0.22
Seasonal Rec'l	12,347,928	13,246,585	898,658	7.3	76,133	82,226	6,092	8.0	0.62	0.62
Com/Ind: Lo tier	281,589	291,668	10,079	3.6	2,792	2,914	122	4.4	0.99	1.00
Com/Ind: Hi tier	505,068	544,192	39,124	7.7	9,250	10,080	831	9.0	1.83	1.85
Publ U: Elec Gen	4,283	4,551	268	6.3	68	74	6	8.8	1.58	1.62
Publ U: Other	2,487,449	2,385,544	-101,904	-4.1	42,258	40,771	-1,487	-3.5	1.70	1.71
Ag HGA	2,071,626	2,141,506	69,880	3.4	14,705	15,508	802	5.5	0.71	0.72
Ag Hmstd Land	5,165,781	5,538,262	372,481	7.2	12,927	14,625	1,698	13.1	0.25	0.26
Ag Non-Hmstd	4,626,430	4,977,840	351,410	7.6	25,426	27,638	2,212	8.7	0.55	0.56
Miscellaneous	39,594	40,447	854	2.2	607	625	19	3.1	1.53	1.55
Total	43,547,643	46,148,871	2,601,232	6.0	291,538	309,049	17,511	6.0	0.67	0.67

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	438,895	464,809	25,914	5.9
(-) TIF Tax Capacity	53	54	1	1.9
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	438,842	464,756	25,914	5.9
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	32.80	33.54	0.000	0.000
City/Town	9.48	9.12	0.000	0.000
School District	13.96	14.32	10.289	9.861
Special District	0.84	0.89	0.000	0.000
Total	57.09	57.86	10.289	9.861

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	233,100	5.4	1,391	1,431	39	2.8	0.63	0.61
Res Hmstd: AvgVal	331,600	349,400	5.4	2,192	2,279	87	4.0	0.66	0.65
Res Hmstd: Hi Val	442,000	465,700	5.4	2,978	3,127	149	5.0	0.67	0.67
Res Hmstd: Ex-Hi Val	663,100	698,600	5.4	4,700	5,019	318	6.8	0.71	0.72
Apartment	300,000	321,700	7.2	2,449	2,644	195	7.9	0.82	0.82
Seas Rec: Lo Val	75,000	80,500	7.3	458	498	40	8.7	0.61	0.62
Seas Rec: Hi Val	200,000	214,600	7.3	1,296	1,397	101	7.8	0.65	0.65
Comm/Ind: Lo Val	150,000	161,700	7.8	1,658	1,880	222	13.4	1.11	1.16
Comm/Ind: Mid Val	300,000	323,300	7.8	4,403	4,839	436	9.9	1.47	1.50
Comm/Ind: Hi Val	1,000,000	1,077,500	7.8	17,212	18,649	1,436	8.3	1.72	1.73

TACONITE CITIES

- Rep26A1
- **Baseline:** Final Pay 2025
- **Alternative:** Certified Pay 2026

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	4,359,126	4,602,885	243,759	5.6	38,669	42,390	3,720	9.6	0.89	0.92
Res Non-Hmstd	885,803	938,640	52,837	6.0	12,839	13,677	839	6.5	1.45	1.46
Apartments	229,720	251,832	22,112	9.6	3,984	4,326	342	8.6	1.73	1.72
Low-income Apts	73,657	85,690	12,033	16.3	268	307	40	14.9	0.36	0.36
Seasonal Rec'l	573,030	640,976	67,947	11.9	5,795	6,437	642	11.1	1.01	1.00
Com/Ind: Lo tier	318,585	325,015	6,430	2.0	6,842	7,066	224	3.3	2.15	2.17
Com/Ind: Hi tier	713,660	775,740	62,080	8.7	23,912	26,032	2,120	8.9	3.35	3.36
Publ U: Elec Gen	283,207	262,578	-20,628	-7.3	6,572	6,205	-367	-5.6	2.32	2.36
Publ U: Other	356,179	355,236	-943	-0.3	11,339	11,475	136	1.2	3.18	3.23
Ag HGA	14,621	15,323	702	4.8	148	160	12	8.1	1.01	1.05
Ag Hmstd Land	12,030	13,034	1,005	8.4	43	52	9	20.8	0.36	0.40
Ag Non-Hmstd	217,491	215,539	-1,952	-0.9	2,631	2,671	40	1.5	1.21	1.24
Miscellaneous	19,219	21,475	2,256	11.7	546	620	74	13.5	2.84	2.88
Total	8,056,328	8,503,963	447,638	5.6	113,588	121,418	7,831	6.9	1.41	1.43

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	89,615	94,583	4,968	5.5
(-) TIF Tax Capacity	1,397	1,337	-60	-4.3
(-) FD Contrib Tax Cap	7,146	7,690	544	7.6
(=) Taxable Tax Capacity	81,071	85,556	4,485	5.5
FD Distrib Tax Cap	8,573	9,242	669	7.8

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	43.93	44.96	0.000	0.000
City/Town	63.77	62.99	0.000	0.000
School District	14.16	13.59	8.579	8.651
Special District	1.72	2.60	0.000	0.000
Total	123.58	124.13	8.579	8.651

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	126,700	5.7	943	731	-212	-22.4	0.79	0.58
Res Hmstd: AvgVal	179,700	189,800	5.6	1,799	1,639	-160	-8.9	1.00	0.86
Res Hmstd: Hi Val	239,500	252,900	5.6	2,656	2,548	-108	-4.1	1.11	1.01
Res Hmstd: Ex-Hi Val	359,300	379,400	5.6	4,373	4,369	-4	-0.1	1.22	1.15
Apartment	300,000	328,900	9.6	4,892	5,388	496	10.1	1.63	1.64
Seas Rec: Lo Val	75,000	83,900	11.9	957	1,077	120	12.5	1.28	1.28
Seas Rec: Hi Val	200,000	223,800	11.9	2,626	2,942	316	12.0	1.31	1.31
Comm/Ind: Lo Val	150,000	163,100	8.7	3,239	3,710	471	14.5	2.16	2.27
Comm/Ind: Mid Val	300,000	326,100	8.7	8,101	9,043	942	11.6	2.70	2.77
Comm/Ind: Hi Val	1,000,000	1,087,000	8.7	30,787	33,936	3,149	10.2	3.08	3.12

TACONITE TOWNS

- Rep26A1
- **Baseline:** Final Pay 2025
- **Alternative:** Certified Pay 2026

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	8,742,614	9,280,313	537,699	6.2	50,212	54,319	4,108	8.2	0.57	0.59
Res Non-Hmstd	1,749,001	1,892,145	143,144	8.2	14,432	15,576	1,144	7.9	0.83	0.82
Apartments	23,894	27,523	3,629	15.2	223	253	30	13.5	0.93	0.92
Low-income Apts	142	134	-8	-5.7	0	0	0	-6.6	0.28	0.28
Seasonal Rec'l	8,968,843	9,502,457	533,615	5.9	68,891	71,775	2,884	4.2	0.77	0.76
Com/Ind: Lo tier	135,861	141,586	5,726	4.2	1,947	2,099	151	7.8	1.43	1.48
Com/Ind: Hi tier	440,670	462,189	21,518	4.9	11,178	11,996	818	7.3	2.54	2.60
Publ U: Elec Gen	2,282	2,180	-102	-4.5	44	40	-4	-9.7	1.93	1.82
Publ U: Other	932,279	974,434	42,155	4.5	22,095	23,755	1,660	7.5	2.37	2.44
Ag HGA	307,319	321,350	14,031	4.6	1,302	1,405	104	8.0	0.42	0.44
Ag Hmstd Land	493,205	502,582	9,376	1.9	786	874	88	11.1	0.16	0.17
Ag Non-Hmstd	2,760,482	2,836,163	75,681	2.7	18,128	18,518	390	2.2	0.66	0.65
Miscellaneous	19,686	20,638	952	4.8	389	394	4	1.1	1.98	1.91
Total	24,576,278	25,963,694	1,387,416	5.6	189,627	201,004	11,377	6.0	0.77	0.77

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	257,532	273,383	15,851	6.2
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	5,885	6,388	503	8.5
(=) Taxable Tax Capacity	251,647	266,994	15,347	6.1
FD Distrib Tax Cap	2,554	2,741	187	7.3

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	44.23	44.94	0.000	0.000
City/Town	10.17	8.68	0.000	0.000
School District	11.23	11.31	7.476	7.721
Special District	3.17	3.35	0.000	0.000
Total	68.80	68.27	7.476	7.721

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	224,000	6.2	1,194	1,007	-187	-15.7	0.57	0.45
Res Hmstd: AvgVal	316,300	335,800	6.2	2,063	1,925	-137	-6.6	0.65	0.57
Res Hmstd: Hi Val	421,700	447,700	6.2	2,927	2,845	-82	-2.8	0.69	0.64
Res Hmstd: Ex-Hi Val	632,600	671,600	6.2	4,764	4,882	118	2.5	0.75	0.73
Apartment	300,000	345,600	15.2	2,804	3,216	412	14.7	0.93	0.93
Seas Rec: Lo Val	75,000	79,500	6.0	546	574	28	5.1	0.73	0.72
Seas Rec: Hi Val	200,000	211,900	5.9	1,531	1,600	69	4.5	0.77	0.76
Comm/Ind: Lo Val	150,000	157,400	4.9	2,220	2,425	205	9.2	1.48	1.54
Comm/Ind: Mid Val	300,000	314,700	4.9	5,728	6,134	405	7.1	1.91	1.95
Comm/Ind: Hi Val	1,000,000	1,048,900	4.9	22,100	23,446	1,346	6.1	2.21	2.24

DULUTH AREA

- Rep26A1
- **Baseline:** Final Pay 2025
- **Alternative:** Certified Pay 2026

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	9,320,303	9,723,809	403,506	4.3	112,193	120,736	8,543	7.6	1.20	1.24
Res Non-Hmstd	2,435,019	2,565,121	130,102	5.3	33,764	36,595	2,830	8.4	1.39	1.43
Apartments	1,035,611	1,160,154	124,543	12.0	17,156	19,738	2,582	15.0	1.66	1.70
Low-income Apts	162,857	168,760	5,903	3.6	552	588	36	6.6	0.34	0.35
Seasonal Rec'l	228,699	240,195	11,496	5.0	2,378	2,562	184	7.8	1.04	1.07
Com/Ind: Lo tier	271,139	272,986	1,847	0.7	5,214	5,397	183	3.5	1.92	1.98
Com/Ind: Hi tier	2,073,850	2,250,601	176,751	8.5	64,928	71,892	6,964	10.7	3.13	3.19
Publ U: Elec Gen	28,050	28,959	909	3.2	720	769	48	6.7	2.57	2.65
Publ U: Other	139,963	147,652	7,689	5.5	4,189	4,496	306	7.3	2.99	3.04
Ag HGA	19,829	21,143	1,314	6.6	200	223	23	11.4	1.01	1.06
Ag Hmstd Land	15,653	15,899	246	1.6	38	43	5	12.2	0.24	0.27
Ag Non-Hmstd	161,499	161,402	-96	-0.1	1,372	1,442	69	5.1	0.85	0.89
Miscellaneous	88,422	89,634	1,212	1.4	2,114	2,209	95	4.5	2.39	2.46
Total	15,980,894	16,846,315	865,422	5.4	244,818	266,690	21,868	8.9	1.53	1.58

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	180,919	192,089	11,170	6.2
(-) TIF Tax Capacity	4,278	4,694	416	9.7
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	176,642	187,396	10,754	6.1
FD Distrb Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	57.06	60.58	0.000	0.000
City/Town	33.79	33.54	1.734	1.646
School District	21.56	21.97	11.194	10.706
Special District	4.54	4.91	0.000	0.000
Total	116.95	121.00	12.928	12.351

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	204,400	4.3	2,315	2,385	70	3.0	1.18	1.17
Res Hmstd: AvgVal	293,700	306,500	4.4	3,688	3,858	170	4.6	1.26	1.26
Res Hmstd: Hi Val	391,500	408,500	4.3	5,061	5,329	268	5.3	1.29	1.30
Res Hmstd: Ex-Hi Val	587,300	612,800	4.3	7,883	8,513	630	8.0	1.34	1.39
Apartment	300,000	336,100	12.0	4,773	5,499	725	15.2	1.59	1.64
Comm/Ind: Lo Val	150,000	162,800	8.5	3,045	3,523	478	15.7	2.03	2.16
Comm/Ind: Mid Val	300,000	325,600	8.5	7,625	8,600	975	12.8	2.54	2.64
Comm/Ind: Hi Val	1,000,000	1,085,300	8.5	29,000	32,294	3,294	11.4	2.90	2.98

EAST CENTRAL CITIES

- Rep26A1
- **Baseline:** Final Pay 2025
- **Alternative:** Certified Pay 2026

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	8,094,888	8,860,523	765,636	9.5	101,242	107,177	5,935	5.9	1.25	1.21
Res Non-Hmstd	1,140,037	1,289,422	149,385	13.1	16,123	17,644	1,521	9.4	1.41	1.37
Apartments	513,273	554,529	41,256	8.0	8,761	9,267	507	5.8	1.71	1.67
Low-income Apts	169,175	179,986	10,810	6.4	605	626	21	3.5	0.36	0.35
Seasonal Rec'l	165,664	176,874	11,210	6.8	2,158	2,309	151	7.0	1.30	1.31
Com/Ind: Lo tier	378,399	386,474	8,075	2.1	7,771	7,707	-63	-0.8	2.05	1.99
Com/Ind: Hi tier	1,046,485	1,121,410	74,924	7.2	33,998	35,239	1,241	3.6	3.25	3.14
Publ U: Elec Gen	2,248	2,249	1	0.0	63	64	1	0.8	2.82	2.85
Publ U: Other	143,665	188,220	44,555	31.0	4,552	5,624	1,073	23.6	3.17	2.99
Ag HGA	125,293	148,261	22,968	18.3	1,413	1,617	204	14.4	1.13	1.09
Ag Hmstd Land	144,442	164,674	20,232	14.0	534	581	46	8.7	0.37	0.35
Ag Non-Hmstd	121,254	140,403	19,149	15.8	1,228	1,386	158	12.9	1.01	0.99
Miscellaneous	38,202	42,200	3,998	10.5	678	693	15	2.3	1.77	1.64
Total	12,083,025	13,255,225	1,172,199	9.7	179,126	189,934	10,810	6.0	1.48	1.43

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	127,729	140,672	12,943	10.1
(-) TIF Tax Capacity	1,907	1,789	-118	-6.2
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	125,821	138,882	13,061	10.4
FD Distrb Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	52.56	51.13	0.000	0.000
City/Town	45.81	43.47	0.000	0.000
School District	21.45	20.49	12.676	11.747
Special District	3.73	4.21	0.000	0.000
Total	123.55	119.30	12.676	11.747

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	192,200	210,400	9.5	2,372	2,428	56	2.4	1.23	1.15
Res Hmstd: AvgVal	288,200	315,500	9.5	3,786	3,918	132	3.5	1.31	1.24
Res Hmstd: Hi Val	384,100	420,500	9.5	5,199	5,407	207	4.0	1.35	1.29
Res Hmstd: Ex-Hi Val	576,300	630,900	9.5	8,086	8,658	572	7.1	1.40	1.37
Apartment	300,000	324,200	8.1	5,013	5,216	202	4.0	1.67	1.61
Comm/Ind: Lo Val	150,000	160,800	7.2	3,189	3,409	219	6.9	2.13	2.12
Comm/Ind: Mid Val	300,000	321,500	7.2	7,964	8,356	392	4.9	2.65	2.60
Comm/Ind: Hi Val	1,000,000	1,071,600	7.2	30,245	31,450	1,205	4.0	3.02	2.93

EAST CENTRAL TOWNS

- Rep26A1
- **Baseline:** Final Pay 2025
- **Alternative:** Certified Pay 2026

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

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	11,009,034	11,202,533	193,499	1.8	103,789	103,353	-436	-0.4	0.94	0.92
Res Non-Hmstd	1,606,836	1,765,888	159,053	9.9	16,200	17,294	1,094	6.8	1.01	0.98
Apartments	15,598	21,749	6,151	39.4	205	268	63	30.7	1.32	1.23
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	3,149,079	3,332,829	183,750	5.8	26,118	26,992	874	3.3	0.83	0.81
Com/Ind: Lo tier	148,508	153,716	5,208	3.5	2,091	2,097	5	0.3	1.41	1.36
Com/Ind: Hi tier	222,689	241,190	18,501	8.3	5,344	5,679	335	6.3	2.40	2.35
Publ U: Elec Gen	16,087	16,163	76	0.5	327	333	6	1.8	2.03	2.06
Publ U: Other	821,072	842,866	21,794	2.7	19,199	18,986	-213	-1.1	2.34	2.25
Ag HGA	1,872,194	1,891,493	19,299	1.0	17,153	16,810	-343	-2.0	0.92	0.89
Ag Hmstd Land	2,200,690	2,287,735	87,045	4.0	5,793	5,861	67	1.2	0.26	0.26
Ag Non-Hmstd	2,499,558	2,576,438	76,879	3.1	17,972	18,164	192	1.1	0.72	0.70
Miscellaneous	11,508	12,705	1,197	10.4	115	123	8	7.0	1.00	0.97
Total	23,572,853	24,345,305	772,452	3.3	214,306	215,960	1,652	0.8	0.91	0.89

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	228,771	237,095	8,324	3.6
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	228,771	237,095	8,324	3.6
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	51.37	49.96	0.000	0.000
City/Town	13.64	13.81	0.000	0.000
School District	18.14	17.30	12.486	11.645
Special District	1.02	1.12	0.000	0.000
Total	84.17	82.18	12.486	11.645

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	227,100	1.8	2,012	1,916	-96	-4.8	0.90	0.84
Res Hmstd: AvgVal	334,400	340,300	1.8	3,172	3,062	-110	-3.5	0.95	0.90
Res Hmstd: Hi Val	445,800	453,700	1.8	4,309	4,210	-99	-2.3	0.97	0.93
Res Hmstd: Ex-Hi Val	668,800	680,600	1.8	6,819	6,757	-62	-0.9	1.02	0.99
Apartment	300,000	418,400	39.5	3,531	4,785	1,254	35.5	1.18	1.14
Seas Rec: Lo Val	75,000	79,400	5.9	661	684	22	3.4	0.88	0.86
Seas Rec: Hi Val	200,000	211,700	5.9	1,838	1,893	55	3.0	0.92	0.89
Comm/Ind: Lo Val	150,000	162,500	8.3	2,301	2,531	231	10.0	1.53	1.56
Comm/Ind: Mid Val	300,000	325,000	8.3	5,891	6,326	435	7.4	1.96	1.95
Comm/Ind: Hi Val	1,000,000	1,083,100	8.3	22,646	24,030	1,384	6.1	2.26	2.22

CENTRAL MINN CITIES

- Rep26A1
- **Baseline:** Final Pay 2025
- **Alternative:** Certified Pay 2026

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	26,464,434	27,781,166	1,316,731	5.0	306,356	331,916	25,560	8.3	1.16	1.19
Res Non-Hmstd	3,376,306	3,612,863	236,557	7.0	42,978	47,424	4,446	10.3	1.27	1.31
Apartments	2,492,287	2,658,661	166,374	6.7	39,127	43,618	4,491	11.5	1.57	1.64
Low-income Apts	442,617	467,810	25,194	5.7	1,396	1,524	127	9.1	0.32	0.33
Seasonal Rec'l	206,756	209,234	2,478	1.2	2,336	2,590	254	10.9	1.13	1.24
Com/Ind: Lo tier	833,390	844,694	11,304	1.4	15,282	15,986	704	4.6	1.83	1.89
Com/Ind: Hi tier	5,575,255	6,076,933	501,678	9.0	162,895	181,241	18,347	11.3	2.92	2.98
Publ U: Elec Gen	452,824	445,162	-7,662	-1.7	10,873	10,518	-355	-3.3	2.40	2.36
Publ U: Other	685,853	767,162	81,309	11.9	19,476	21,943	2,468	12.7	2.84	2.86
Ag HGA	149,589	151,734	2,146	1.4	1,520	1,669	148	9.7	1.02	1.10
Ag Hmstd Land	268,669	288,384	19,715	7.3	914	1,117	203	22.2	0.34	0.39
Ag Non-Hmstd	347,797	339,907	-7,890	-2.3	3,028	3,090	62	2.0	0.87	0.91
Miscellaneous	103,692	108,811	5,119	4.9	1,503	1,590	87	5.8	1.45	1.46
Total	41,399,469	43,752,521	2,353,053	5.7	607,684	664,226	56,542	9.3	1.47	1.52

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	470,963	500,746	29,783	6.3
(-) TIF Tax Capacity	7,436	10,083	2,647	35.6
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	463,528	490,663	27,135	5.9
FD Distrb Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	38.08	38.16	0.000	0.000
City/Town	43.12	46.34	0.599	0.567
School District	23.60	23.23	16.784	17.284
Special District	1.78	2.09	0.131	0.123
Total	106.57	109.81	17.514	17.974

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	225,200	5.0	2,470	2,589	119	4.8	1.15	1.15
Res Hmstd: AvgVal	321,500	337,500	5.0	3,901	4,135	234	6.0	1.21	1.23
Res Hmstd: Hi Val	428,600	450,000	5.0	5,318	5,684	366	6.9	1.24	1.26
Res Hmstd: Ex-Hi Val	643,000	675,000	5.0	8,359	9,106	746	8.9	1.30	1.35
Apartment	300,000	320,100	6.7	4,522	4,969	447	9.9	1.51	1.55
Comm/Ind: Lo Val	150,000	163,500	9.0	2,880	3,354	474	16.5	1.92	2.05
Comm/Ind: Mid Val	300,000	327,000	9.0	7,218	8,180	962	13.3	2.41	2.50
Comm/Ind: Hi Val	1,000,000	1,090,000	9.0	27,461	30,697	3,236	11.8	2.75	2.82

CENTRAL MINN TOWNS

- Rep26A1
- **Baseline:** Final Pay 2025
- **Alternative:** Certified Pay 2026

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	15,445,279	16,135,645	690,366	4.5	140,738	146,290	5,553	3.9	0.91	0.91
Res Non-Hmstd	1,436,393	1,553,530	117,137	8.2	13,722	14,748	1,026	7.5	0.96	0.95
Apartments	6,211	6,381	171	2.7	68	70	2	2.4	1.10	1.10
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	2,108,371	2,216,684	108,313	5.1	17,072	17,769	697	4.1	0.81	0.80
Com/Ind: Lo tier	194,400	201,829	7,429	3.8	2,516	2,584	68	2.7	1.29	1.28
Com/Ind: Hi tier	481,944	565,144	83,200	17.3	10,914	12,670	1,756	16.1	2.26	2.24
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	598,576	574,135	-24,440	-4.1	13,467	12,795	-672	-5.0	2.25	2.23
Ag HGA	2,039,249	2,120,166	80,917	4.0	17,722	18,323	601	3.4	0.87	0.86
Ag Hmstd Land	5,183,879	5,405,078	221,199	4.3	14,776	15,351	575	3.9	0.29	0.28
Ag Non-Hmstd	2,023,348	2,118,593	95,245	4.7	12,983	13,536	554	4.3	0.64	0.64
Miscellaneous	9,400	9,962	562	6.0	88	95	6	7.2	0.94	0.95
Total	29,527,050	30,907,147	1,380,099	4.7	244,066	254,231	10,166	4.2	0.83	0.82

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	280,676	295,084	14,408	5.1
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	280,676	295,084	14,408	5.1
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	38.57	38.86	0.000	0.000
City/Town	15.34	15.04	0.000	0.000
School District	20.86	20.04	16.054	16.123
Special District	0.36	0.36	0.000	0.000
Total	75.14	74.31	16.054	16.123

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	297,400	4.5	2,508	2,542	34	1.4	0.88	0.85
Res Hmstd: AvgVal	426,600	445,700	4.5	3,890	3,983	92	2.4	0.91	0.89
Res Hmstd: Hi Val	568,700	594,200	4.5	5,315	5,548	233	4.4	0.93	0.93
Res Hmstd: Ex-Hi Val	853,200	891,400	4.5	8,444	8,788	344	4.1	0.99	0.99
Apartment	300,000	308,300	2.8	3,300	3,361	61	1.9	1.10	1.09
Seas Rec: Lo Val	75,000	78,900	5.2	594	617	23	3.9	0.79	0.78
Seas Rec: Hi Val	200,000	210,300	5.1	1,657	1,714	57	3.4	0.83	0.82
Comm/Ind: Lo Val	150,000	175,900	17.3	2,151	2,705	554	25.8	1.43	1.54
Comm/Ind: Mid Val	300,000	351,800	17.3	5,524	6,615	1,091	19.7	1.84	1.88
Comm/Ind: Hi Val	1,000,000	1,172,700	17.3	21,265	24,860	3,595	16.9	2.13	2.12

SOUTHWEST CITIES

- Rep26A1
- **Baseline:** Final Pay 2025
- **Alternative:** Certified Pay 2026

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	9,736,961	10,171,191	434,230	4.5	124,013	132,720	8,707	7.0	1.27	1.30
Res Non-Hmstd	1,502,904	1,624,403	121,499	8.1	22,920	25,367	2,446	10.7	1.53	1.56
Apartments	640,745	691,518	50,772	7.9	11,393	12,507	1,114	9.8	1.78	1.81
Low-income Apts	152,745	156,952	4,207	2.8	551	579	28	5.1	0.36	0.37
Seasonal Rec'l	102,431	112,545	10,114	9.9	1,659	1,838	180	10.8	1.62	1.63
Com/Ind: Lo tier	742,907	758,577	15,670	2.1	15,839	16,669	830	5.2	2.13	2.20
Com/Ind: Hi tier	2,120,921	2,250,504	129,584	6.1	68,906	74,328	5,423	7.9	3.25	3.30
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	195,462	144,538	-50,924	-26.1	6,541	5,193	-1,348	-20.6	3.35	3.59
Ag HGA	30,580	30,876	296	1.0	388	403	16	4.0	1.27	1.31
Ag Hmstd Land	216,864	205,287	-11,577	-5.3	1,459	1,402	-57	-3.9	0.67	0.68
Ag Non-Hmstd	224,733	222,126	-2,607	-1.2	2,535	2,629	93	3.7	1.13	1.18
Miscellaneous	21,540	23,415	1,876	8.7	461	516	54	11.8	2.14	2.20
Total	15,688,793	16,391,932	703,140	4.5	256,665	274,151	17,486	6.8	1.64	1.67

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	168,714	176,886	8,172	4.8
(-) TIF Tax Capacity	3,574	3,823	249	7.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	165,141	173,063	7,922	4.8
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	36.58	0.000	0.000
City/Town	72.62	74.12	0.056	0.055
School District	17.20	17.59	20.920	20.103
Special District	1.38	1.36	0.000	0.000
Total	125.82	129.66	20.976	20.158

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	125,700	4.5	1,434	1,426	-7	-0.5	1.19	1.13
Res Hmstd: AvgVal	180,400	188,500	4.5	2,384	2,440	57	2.4	1.32	1.29
Res Hmstd: Hi Val	240,400	251,200	4.5	3,333	3,453	120	3.6	1.39	1.37
Res Hmstd: Ex-Hi Val	360,700	376,800	4.5	5,235	5,481	246	4.7	1.45	1.45
Apartment	300,000	323,800	7.9	5,347	5,901	553	10.3	1.78	1.82
Comm/Ind: Lo Val	150,000	159,200	6.1	3,365	3,745	380	11.3	2.24	2.35
Comm/Ind: Mid Val	300,000	318,400	6.1	8,332	9,110	778	9.3	2.78	2.86
Comm/Ind: Hi Val	1,000,000	1,061,100	6.1	31,512	34,139	2,626	8.3	3.15	3.22

SOUTHWEST TOWNS

- Rep26A1
- **Baseline:** Final Pay 2025
- **Alternative:** Certified Pay 2026

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	7,193,998	7,637,685	443,686	6.2	59,888	64,157	4,269	7.1	0.83	0.84
Res Non-Hmstd	1,087,624	1,218,790	131,166	12.1	9,340	10,723	1,384	14.8	0.86	0.88
Apartments	11,482	12,295	813	7.1	123	138	15	12.5	1.07	1.12
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	1,556,736	1,708,992	152,256	9.8	12,389	13,426	1,037	8.4	0.80	0.79
Com/Ind: Lo tier	213,214	223,655	10,441	4.9	2,406	2,603	197	8.2	1.13	1.16
Com/Ind: Hi tier	588,598	665,594	76,996	13.1	11,655	13,617	1,961	16.8	1.98	2.05
Publ U: Elec Gen	7,030	6,134	-896	-12.7	81	72	-9	-11.5	1.16	1.18
Publ U: Other	1,220,592	1,210,176	-10,416	-0.9	22,511	23,139	628	2.8	1.84	1.91
Ag HGA	2,832,065	2,900,764	68,699	2.4	20,556	21,798	1,242	6.0	0.73	0.75
Ag Hmstd Land	39,394,279	37,699,362	-1,694,917	-4.3	106,368	106,777	409	0.4	0.27	0.28
Ag Non-Hmstd	27,494,512	26,728,620	-765,893	-2.8	118,133	125,407	7,273	6.2	0.43	0.47
Miscellaneous	6,046	5,733	-314	-5.2	108	109	0	0.3	1.79	1.89
Total	81,606,176	80,017,800	-1,588,379	-1.9	363,558	381,966	18,406	5.1	0.45	0.48

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	690,987	674,699	-16,288	-2.4
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	690,987	674,699	-16,288	-2.4
FD Distrb Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	31.71	34.27	0.000	0.000
City/Town	5.91	6.31	0.000	0.000
School District	14.42	15.88	22.207	21.318
Special District	0.86	0.91	0.000	0.000
Total	52.90	57.37	22.207	21.318

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	220,700	6.2	1,463	1,584	121	8.3	0.70	0.72
Res Hmstd: AvgVal	311,500	330,800	6.2	2,291	2,507	216	9.4	0.74	0.76
Res Hmstd: Hi Val	415,200	440,900	6.2	3,119	3,430	312	10.0	0.75	0.78
Res Hmstd: Ex-Hi Val	623,000	661,500	6.2	4,842	5,437	595	12.3	0.78	0.82
Apartment	300,000	321,300	7.1	2,650	2,989	339	12.8	0.88	0.93
Comm/Ind: Lo Val	150,000	169,700	13.1	1,743	2,208	465	26.7	1.16	1.30
Comm/Ind: Mid Val	300,000	339,300	13.1	4,541	5,491	950	20.9	1.51	1.62
Comm/Ind: Hi Val	1,000,000	1,130,900	13.1	17,599	20,815	3,216	18.3	1.76	1.84

SOUTH CENTRAL CITIES

- Rep26A1
- **Baseline:** Final Pay 2025
- **Alternative:** Certified Pay 2026

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	10,997,642	11,399,117	401,475	3.7	133,829	144,893	11,065	8.3	1.22	1.27
Res Non-Hmstd	1,731,012	1,852,729	121,717	7.0	24,195	27,044	2,849	11.8	1.40	1.46
Apartments	1,343,112	1,413,673	70,561	5.3	20,003	22,336	2,334	11.7	1.49	1.58
Low-income Apts	170,243	196,794	26,551	15.6	561	667	106	18.8	0.33	0.34
Seasonal Rec'l	114,183	126,549	12,366	10.8	1,547	1,777	230	14.9	1.36	1.40
Com/Ind: Lo tier	582,118	596,615	14,497	2.5	11,751	12,494	743	6.3	2.02	2.09
Com/Ind: Hi tier	2,362,580	2,413,249	50,669	2.1	70,842	75,362	4,520	6.4	3.00	3.12
Publ U: Elec Gen	23,691	26,365	2,673	11.3	496	590	95	19.1	2.09	2.24
Publ U: Other	169,647	173,132	3,486	2.1	5,274	5,557	284	5.4	3.11	3.21
Ag HGA	16,939	17,529	590	3.5	235	255	20	8.6	1.39	1.45
Ag Hmstd Land	97,777	88,594	-9,184	-9.4	758	681	-77	-10.2	0.78	0.77
Ag Non-Hmstd	141,033	147,582	6,549	4.6	1,673	1,761	88	5.2	1.19	1.19
Miscellaneous	59,137	59,651	514	0.9	830	881	51	6.2	1.40	1.48
Total	17,809,114	18,511,579	702,464	3.9	271,994	294,298	22,308	8.2	1.53	1.59

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	196,815	204,566	7,751	3.9
(-) TIF Tax Capacity	4,786	4,937	151	3.2
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	192,029	199,628	7,599	4.0
FD Distrb Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	38.09	40.92	0.000	0.000
City/Town	57.80	59.40	0.117	0.113
School District	20.58	22.37	15.939	15.498
Special District	0.28	0.41	0.000	0.000
Total	116.75	123.11	16.056	15.610

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	1,752	1,797	45	2.5	1.15	1.14
Res Hmstd: AvgVal	228,700	237,100	3.7	2,843	2,979	136	4.8	1.24	1.26
Res Hmstd: Hi Val	304,900	316,100	3.7	3,935	4,162	227	5.8	1.29	1.32
Res Hmstd: Ex-Hi Val	457,400	474,100	3.7	6,074	6,529	454	7.5	1.33	1.38
Apartment	300,000	315,800	5.3	4,860	5,353	493	10.1	1.62	1.70
Comm/Ind: Lo Val	150,000	153,300	2.2	3,087	3,325	238	7.7	2.06	2.17
Comm/Ind: Mid Val	300,000	306,500	2.2	7,708	8,217	509	6.6	2.57	2.68
Comm/Ind: Hi Val	1,000,000	1,021,500	2.1	29,274	31,050	1,776	6.1	2.93	3.04

SOUTH CENTRAL TOWNS

- Rep26A1
- **Baseline:** Final Pay 2025
- **Alternative:** Certified Pay 2026

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	5,488,586	5,762,185	273,599	5.0	45,777	50,547	4,770	10.4	0.83	0.88
Res Non-Hmstd	834,084	895,503	61,420	7.4	7,373	8,298	925	12.6	0.88	0.93
Apartments	11,934	13,058	1,123	9.4	127	145	17	13.5	1.07	1.11
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	433,235	447,023	13,788	3.2	3,571	3,806	235	6.6	0.82	0.85
Com/Ind: Lo tier	112,383	115,251	2,868	2.6	1,327	1,430	103	7.7	1.18	1.24
Com/Ind: Hi tier	341,104	377,333	36,229	10.6	7,067	8,024	957	13.5	2.07	2.13
Publ U: Elec Gen	9,975	7,247	-2,728	-27.4	155	119	-37	-23.5	1.56	1.64
Publ U: Other	819,210	845,279	26,069	3.2	16,768	17,787	1,019	6.1	2.05	2.10
Ag HGA	1,759,135	1,815,063	55,928	3.2	13,564	14,675	1,111	8.2	0.77	0.81
Ag Hmstd Land	19,261,044	17,807,152	-1,453,891	-7.5	61,718	58,452	-3,265	-5.3	0.32	0.33
Ag Non-Hmstd	12,199,662	12,046,462	-153,200	-1.3	64,056	66,577	2,521	3.9	0.53	0.55
Miscellaneous	790	799	8	1.1	11	12	1	7.1	1.38	1.46
Total	41,271,142	40,132,355	-1,138,787	-2.8	221,514	229,872	8,357	3.8	0.54	0.57

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	351,034	342,592	-8,442	-2.4
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	351,034	342,592	-8,442	-2.4
FD Distrb Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	38.19	40.85	0.000	0.000
City/Town	7.04	7.49	0.000	0.000
School District	17.29	18.25	17.698	17.563
Special District	0.24	0.25	0.000	0.000
Total	62.76	66.83	17.698	17.563

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	248,100	5.0	1,801	1,932	131	7.3	0.76	0.78
Res Hmstd: AvgVal	354,300	372,000	5.0	2,817	3,052	235	8.3	0.80	0.82
Res Hmstd: Hi Val	472,200	495,800	5.0	3,799	4,171	372	9.8	0.80	0.84
Res Hmstd: Ex-Hi Val	708,500	743,900	5.0	6,028	6,686	658	10.9	0.85	0.90
Apartment	300,000	328,300	9.4	2,884	3,319	435	15.1	0.96	1.01
Comm/Ind: Lo Val	150,000	166,000	10.7	1,897	2,317	420	22.1	1.26	1.40
Comm/Ind: Mid Val	300,000	331,900	10.6	4,923	5,780	857	17.4	1.64	1.74
Comm/Ind: Hi Val	1,000,000	1,106,300	10.6	19,046	21,945	2,899	15.2	1.90	1.98

OLMSTED COUNTY

- Rep26A1
- **Baseline:** Final Pay 2025
- **Alternative:** Certified Pay 2026

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	15,319,121	16,178,155	859,034	5.6	199,112	208,051	8,939	4.5	1.30	1.29
Res Non-Hmstd	2,944,357	3,293,391	349,034	11.9	40,996	45,225	4,229	10.3	1.39	1.37
Apartments	1,870,570	1,998,225	127,655	6.8	31,482	33,135	1,654	5.3	1.68	1.66
Low-income Apts	426,280	451,800	25,520	6.0	1,491	1,555	65	4.3	0.35	0.34
Seasonal Rec'l	10,679	10,929	250	2.3	135	134	-1	-0.5	1.26	1.23
Com/Ind: Lo tier	362,139	366,060	3,922	1.1	7,006	6,960	-45	-0.6	1.93	1.90
Com/Ind: Hi tier	3,871,139	4,292,731	421,592	10.9	120,097	131,128	11,030	9.2	3.10	3.05
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	228,848	232,668	3,821	1.7	6,138	6,110	-28	-0.5	2.68	2.63
Ag HGA	567,719	577,794	10,075	1.8	5,506	5,454	-51	-0.9	0.97	0.94
Ag Hmstd Land	1,857,395	2,090,342	232,948	12.5	6,431	7,098	666	10.4	0.35	0.34
Ag Non-Hmstd	1,031,951	1,161,141	129,190	12.5	7,262	7,873	610	8.4	0.70	0.68
Miscellaneous	53,823	92,397	38,574	71.7	995	1,686	690	69.3	1.85	1.82
Total	28,544,021	30,745,633	2,201,615	7.7	426,651	454,409	27,758	6.5	1.49	1.48

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	318,526	345,484	26,958	8.5
(-) TIF Tax Capacity	9,713	10,276	563	5.8
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	308,814	335,208	26,394	8.5
FD Distrb Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	42.97	42.27	0.000	0.000
City/Town	43.22	42.48	0.895	0.835
School District	19.97	19.56	23.565	23.151
Special District	1.67	1.66	0.000	0.000
Total	107.83	105.97	24.461	23.986

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	249,500	5.6	2,952	2,987	35	1.2	1.25	1.20
Res Hmstd: AvgVal	354,000	373,900	5.6	4,625	4,722	97	2.1	1.31	1.26
Res Hmstd: Hi Val	471,900	498,400	5.6	6,243	6,459	216	3.5	1.32	1.30
Res Hmstd: Ex-Hi Val	708,000	747,800	5.6	9,927	10,375	448	4.5	1.40	1.39
Apartment	300,000	320,500	6.8	4,777	5,014	237	5.0	1.59	1.56
Comm/Ind: Lo Val	150,000	166,400	10.9	3,013	3,441	429	14.2	2.01	2.07
Comm/Ind: Mid Val	300,000	332,700	10.9	7,492	8,321	829	11.1	2.50	2.50
Comm/Ind: Hi Val	1,000,000	1,109,000	10.9	28,398	31,101	2,704	9.5	2.84	2.80

SOUTHEAST CITIES

- Rep26A1
- **Baseline:** Final Pay 2025
- **Alternative:** Certified Pay 2026

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	17,930,909	18,918,783	987,874	5.5	227,013	240,625	13,612	6.0	1.27	1.27
Res Non-Hmstd	2,530,120	2,708,364	178,243	7.0	36,328	38,814	2,486	6.8	1.44	1.43
Apartments	1,196,541	1,285,801	89,260	7.5	19,931	21,480	1,549	7.8	1.67	1.67
Low-income Apts	294,541	303,668	9,127	3.1	1,050	1,093	43	4.1	0.36	0.36
Seasonal Rec'l	132,292	143,662	11,370	8.6	1,806	1,939	133	7.4	1.37	1.35
Com/Ind: Lo tier	879,343	899,299	19,956	2.3	17,480	17,871	391	2.2	1.99	1.99
Com/Ind: Hi tier	3,205,250	3,418,270	213,020	6.6	100,599	107,304	6,705	6.7	3.14	3.14
Publ U: Elec Gen	721,319	876,858	155,539	21.6	18,238	21,240	3,002	16.5	2.53	2.42
Publ U: Other	411,395	441,180	29,786	7.2	12,876	13,556	680	5.3	3.13	3.07
Ag HGA	52,397	55,489	3,093	5.9	623	662	39	6.2	1.19	1.19
Ag Hmstd Land	225,594	241,703	16,109	7.1	1,233	1,273	39	3.2	0.55	0.53
Ag Non-Hmstd	261,151	275,209	14,058	5.4	2,690	2,819	128	4.8	1.03	1.02
Miscellaneous	56,854	59,732	2,878	5.1	969	1,024	55	5.7	1.70	1.71
Total	27,897,706	29,628,018	1,730,313	6.2	440,836	469,700	28,862	6.5	1.58	1.59

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	309,136	330,992	21,856	7.1
(-) TIF Tax Capacity	7,797	8,792	995	12.8
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	301,339	322,200	20,861	6.9
FD Distrb Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	38.91	39.67	0.0	0.000
City/Town	59.37	59.39	0.0	0.000
School District	18.79	18.12	19.7	19.071
Special District	1.54	1.55	0.0	0.000
Total	118.61	118.73	19.7	19.071

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	158,500	167,300	5.6	1,920	1,931	12	0.6	1.21	1.15
Res Hmstd: AvgVal	237,700	250,800	5.5	3,100	3,171	72	2.3	1.30	1.26
Res Hmstd: Hi Val	316,800	334,300	5.5	4,278	4,411	133	3.1	1.35	1.32
Res Hmstd: Ex-Hi Val	475,300	501,500	5.5	6,574	6,894	320	4.9	1.38	1.37
Apartment	300,000	322,400	7.5	5,039	5,400	361	7.2	1.68	1.67
Comm/Ind: Lo Val	150,000	160,000	6.7	3,184	3,487	303	9.5	2.12	2.18
Comm/Ind: Mid Val	300,000	320,000	6.7	7,916	8,512	596	7.5	2.64	2.66
Comm/Ind: Hi Val	1,000,000	1,066,500	6.7	29,998	31,955	1,958	6.5	3.00	3.00

SOUTHEAST TOWNS

- Rep26A1
- **Baseline:** Final Pay 2025
- **Alternative:** Certified Pay 2026

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	8,541,381	9,089,314	547,933	6.4	73,409	78,278	4,869	6.6	0.86	0.86
Res Non-Hmstd	1,451,677	1,570,818	119,141	8.2	13,113	14,145	1,032	7.9	0.90	0.90
Apartments	7,890	7,617	-273	-3.5	80	77	-3	-3.4	1.01	1.01
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	376,879	403,576	26,697	7.1	2,859	3,023	164	5.7	0.76	0.75
Com/Ind: Lo tier	164,679	171,205	6,526	4.0	2,021	2,090	69	3.4	1.23	1.22
Com/Ind: Hi tier	373,546	412,187	38,641	10.3	7,934	8,703	769	9.7	2.12	2.11
Publ U: Elec Gen	1,612	1,754	142	8.8	25	25	0	1.6	1.52	1.42
Publ U: Other	672,824	689,396	16,572	2.5	14,248	14,544	296	2.1	2.12	2.11
Ag HGA	2,848,742	3,025,112	176,369	6.2	23,731	25,328	1,596	6.7	0.83	0.84
Ag Hmstd Land	18,814,365	19,634,628	820,263	4.4	61,134	62,422	1,288	2.1	0.32	0.32
Ag Non-Hmstd	9,766,156	10,431,787	665,631	6.8	54,897	59,015	4,118	7.5	0.56	0.57
Miscellaneous	10,678	10,729	51	0.5	116	112	-4	-3.2	1.09	1.05
Total	43,030,429	45,448,123	2,417,693	5.6	253,567	267,762	14,194	5.6	0.59	0.59

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	362,963	382,163	19,200	5.3
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	362,963	382,163	19,200	5.3
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	39.14	39.71	0.000	0.000
City/Town	9.07	8.93	0.000	0.000
School District	17.55	17.18	20.393	20.245
Special District	0.33	0.36	0.000	0.000
Total	66.09	66.17	20.393	20.245

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	244,300	6.4	1,875	1,949	73	3.9	0.82	0.80
Res Hmstd: AvgVal	344,100	366,200	6.4	2,935	3,075	140	4.8	0.85	0.84
Res Hmstd: Hi Val	458,600	488,100	6.4	3,966	4,201	235	5.9	0.86	0.86
Res Hmstd: Ex-Hi Val	688,100	732,300	6.4	6,262	6,713	451	7.2	0.91	0.92
Apartment	300,000	289,700	-3.4	3,090	2,983	-107	-3.5	1.03	1.03
Comm/Ind: Lo Val	150,000	165,600	10.4	2,012	2,336	324	16.1	1.34	1.41
Comm/Ind: Mid Val	300,000	331,100	10.4	5,179	5,813	634	12.2	1.73	1.76
Comm/Ind: Hi Val	1,000,000	1,103,500	10.3	19,957	22,043	2,086	10.5	2.00	2.00

ANOKA COUNTY

- Rep26A1
- **Baseline:** Final Pay 2025
- **Alternative:** Certified Pay 2026

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	38,199,665	39,862,164	1,662,499	4.4	398,092	430,863	32,771	8.2	1.04	1.08
Res Non-Hmstd	4,919,441	5,164,153	244,712	5.0	55,930	60,789	4,859	8.7	1.14	1.18
Apartments	2,756,417	2,538,454	-217,962	-7.9	38,952	37,461	-1,490	-3.8	1.41	1.48
Low-income Apts	651,784	571,802	-79,982	-12.3	1,956	1,785	-172	-8.8	0.30	0.31
Seasonal Rec'l	59,270	61,241	1,971	3.3	596	626	30	5.0	1.01	1.02
Com/Ind: Lo tier	494,113	496,585	2,472	0.5	8,563	9,128	565	6.6	1.73	1.84
Com/Ind: Hi tier	7,069,881	6,986,505	-83,376	-1.2	202,712	209,039	6,328	3.1	2.87	2.99
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	364,010	389,313	25,303	7.0	10,112	11,291	1,179	11.7	2.78	2.90
Ag HGA	172,373	169,177	-3,196	-1.9	1,656	1,702	46	2.8	0.96	1.01
Ag Hmstd Land	135,785	142,531	6,746	5.0	371	457	86	23.3	0.27	0.32
Ag Non-Hmstd	201,896	213,040	11,144	5.5	1,581	1,705	124	7.9	0.78	0.80
Miscellaneous	272,566	309,488	36,922	13.5	3,915	4,608	693	17.7	1.44	1.49
Total	55,297,201	56,904,453	1,607,253	2.9	724,436	769,454	45,019	6.2	1.31	1.35

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	618,820	635,794	16,974	2.7
(-) TIF Tax Capacity	20,305	17,873	-2,432	-12.0
(-) FD Contrib Tax Cap	54,651	58,379	3,728	6.8
(=) Taxable Tax Capacity	543,863	559,542	15,679	2.9
FD Distrb Tax Cap	77,821	78,852	1,031	1.3

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	30.02	31.65	0.000	0.000
City/Town	39.13	40.87	0.108	0.109
School District	18.64	19.22	17.250	16.984
Special District	3.97	3.98	0.000	0.000
Total	91.75	95.71	17.357	17.093

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	257,200	4.4	2,550	2,677	127	5.0	1.03	1.04
Res Hmstd: AvgVal	369,400	385,500	4.4	3,994	4,235	241	6.0	1.08	1.10
Res Hmstd: Hi Val	492,400	513,900	4.4	5,373	5,827	454	8.5	1.09	1.13
Res Hmstd: Ex-Hi Val	738,700	770,900	4.4	8,608	9,344	737	8.6	1.17	1.21
Apartment	300,000	276,300	-7.9	3,961	3,778	-183	-4.6	1.32	1.37
Comm/Ind: Lo Val	150,000	148,300	-1.1	2,796	2,899	103	3.7	1.86	1.95
Comm/Ind: Mid Val	300,000	296,500	-1.2	7,023	7,240	218	3.1	2.34	2.44
Comm/Ind: Hi Val	1,000,000	988,300	-1.2	26,746	27,560	813	3.0	2.67	2.79

WASHINGTON COUNTY

- Rep26A1
- **Baseline:** Final Pay 2025
- **Alternative:** Certified Pay 2026

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

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	36,715,096	37,936,382	1,221,286	3.3	405,669	430,374	24,706	6.1	1.10	1.13
Res Non-Hmstd	5,999,910	6,352,164	352,254	5.9	68,384	74,146	5,763	8.4	1.14	1.17
Apartments	2,427,593	2,532,203	104,610	4.3	33,217	35,565	2,348	7.1	1.37	1.40
Low-income Apts	548,441	566,809	18,368	3.3	1,583	1,680	97	6.1	0.29	0.30
Seasonal Rec'l	163,055	157,086	-5,969	-3.7	1,573	1,530	-43	-2.7	0.96	0.97
Com/Ind: Lo tier	318,704	320,632	1,928	0.6	5,593	5,856	264	4.7	1.75	1.83
Com/Ind: Hi tier	5,159,791	5,192,040	32,249	0.6	148,339	153,918	5,579	3.8	2.87	2.96
Publ U: Elec Gen	210,682	206,550	-4,133	-2.0	4,968	4,986	18	0.4	2.36	2.41
Publ U: Other	356,860	393,378	36,518	10.2	10,167	11,531	1,364	13.4	2.85	2.93
Ag HGA	344,828	347,216	2,389	0.7	3,178	3,242	64	2.0	0.92	0.93
Ag Hmstd Land	328,280	340,577	12,297	3.7	835	882	46	5.6	0.25	0.26
Ag Non-Hmstd	512,383	515,089	2,706	0.5	3,579	3,632	53	1.5	0.70	0.71
Miscellaneous	46,312	45,802	-510	-1.1	720	724	3	0.5	1.56	1.58
Total	53,131,935	54,905,928	1,773,993	3.3	687,805	728,066	40,262	5.9	1.29	1.33

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	595,674	615,222	19,548	3.3
(-) TIF Tax Capacity	6,941	4,660	-2,281	-32.9
(-) FD Contrib Tax Cap	43,551	44,553	1,002	2.3
(=) Taxable Tax Capacity	545,181	566,009	20,828	3.8
FD Distrib Tax Cap	49,326	49,670	344	0.7

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	23.57	24.24	0.235	0.228
City/Town	33.64	35.44	0.000	0.000
School District	28.17	28.16	20.433	20.472
Special District	4.30	4.52	0.000	0.000
Total	89.67	92.36	20.669	20.699

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	312,700	323,200	3.4	3,369	3,493	124	3.7	1.08	1.08
Res Hmstd: AvgVal	468,800	484,400	3.3	5,173	5,449	276	5.3	1.10	1.12
Res Hmstd: Hi Val	624,900	645,700	3.3	7,175	7,636	461	6.4	1.15	1.18
Res Hmstd: Ex-Hi Val	937,500	968,700	3.3	11,326	12,034	708	6.3	1.21	1.24
Apartment	300,000	313,000	4.3	3,983	4,261	278	7.0	1.33	1.36
Comm/Ind: Lo Val	150,000	151,000	0.7	2,828	2,968	140	5.0	1.89	1.97
Comm/Ind: Mid Val	300,000	301,900	0.6	7,080	7,384	304	4.3	2.36	2.45
Comm/Ind: Hi Val	1,000,000	1,006,300	0.6	26,923	27,999	1,076	4.0	2.69	2.78

DAKOTA COUNTY

- Rep26A1
- **Baseline:** Final Pay 2025
- **Alternative:** Certified Pay 2026

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	48,751,977	50,809,604	2,057,627	4.2	528,906	578,445	49,539	9.4	1.08	1.14
Res Non-Hmstd	6,541,841	6,920,460	378,620	5.8	74,636	82,525	7,889	10.6	1.14	1.19
Apartments	5,783,682	5,694,220	-89,462	-1.5	77,134	79,335	2,200	2.9	1.33	1.39
Low-income Apts	541,593	649,286	107,692	19.9	1,587	2,006	419	26.4	0.29	0.31
Seasonal Rec'l	24,736	25,032	296	1.2	257	266	10	3.8	1.04	1.06
Com/Ind: Lo tier	553,334	559,635	6,301	1.1	9,490	10,247	757	8.0	1.72	1.83
Com/Ind: Hi tier	9,499,572	10,088,496	588,924	6.2	262,645	293,804	31,159	11.9	2.76	2.91
Publ U: Elec Gen	139,710	172,326	32,615	23.3	3,049	4,046	997	32.7	2.18	2.35
Publ U: Other	745,320	787,976	42,656	5.7	20,613	22,875	2,262	11.0	2.77	2.90
Ag HGA	311,569	318,962	7,392	2.4	2,551	2,669	119	4.6	0.82	0.84
Ag Hmstd Land	1,142,083	1,182,579	40,496	3.5	3,050	3,257	206	6.8	0.27	0.28
Ag Non-Hmstd	526,115	565,675	39,560	7.5	3,027	3,343	316	10.4	0.58	0.59
Miscellaneous	157,697	157,713	17	0.0	1,945	2,049	104	5.3	1.23	1.30
Total	74,719,229	77,931,964	3,212,734	4.3	988,890	1,084,867	95,977	9.7	1.32	1.39

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	852,104	891,674	39,570	4.6
(-) TIF Tax Capacity	15,726	16,395	669	4.3
(-) FD Contrib Tax Cap	67,536	82,543	15,007	22.2
(=) Taxable Tax Capacity	768,842	792,736	23,894	3.1
FD Distrib Tax Cap	85,747	85,010	-737	-0.9

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	19.61	20.94	0.000	0.000
City/Town	40.19	42.55	0.160	0.157
School District	23.24	23.76	23.162	23.903
Special District	3.45	3.37	0.000	0.000
Total	86.48	90.62	23.323	24.060

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	279,700	4.2	2,833	3,014	181	6.4	1.06	1.08
Res Hmstd: AvgVal	402,300	419,300	4.2	4,408	4,729	320	7.3	1.10	1.13
Res Hmstd: Hi Val	536,200	558,900	4.2	5,966	6,543	577	9.7	1.11	1.17
Res Hmstd: Ex-Hi Val	804,500	838,500	4.2	9,492	10,383	891	9.4	1.18	1.24
Apartment	300,000	295,400	-1.5	3,943	4,057	114	2.9	1.31	1.37
Comm/Ind: Lo Val	150,000	159,300	6.2	2,778	3,229	450	16.2	1.85	2.03
Comm/Ind: Mid Val	300,000	318,600	6.2	6,951	7,898	946	13.6	2.32	2.48
Comm/Ind: Hi Val	1,000,000	1,062,000	6.2	26,426	29,686	3,260	12.3	2.64	2.80

CARVER AND SCOTT COUNTIES

- Rep26A1
- **Baseline:** Final Pay 2025
- **Alternative:** Certified Pay 2026

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	32,724,965	33,876,534	1,151,569	3.5	349,405	375,144	25,738	7.4	1.07	1.11
Res Non-Hmstd	5,723,234	6,694,321	971,087	17.0	63,816	76,954	13,139	20.6	1.12	1.15
Apartments	1,914,968	2,131,720	216,751	11.3	25,333	29,314	3,981	15.7	1.32	1.38
Low-income Apts	254,575	334,507	79,932	31.4	676	956	280	41.4	0.27	0.29
Seasonal Rec'l	94,516	95,916	1,400	1.5	983	1,010	27	2.8	1.04	1.05
Com/Ind: Lo tier	443,887	457,817	13,930	3.1	7,661	8,270	609	7.9	1.73	1.81
Com/Ind: Hi tier	5,748,798	6,026,852	278,054	4.8	160,451	175,135	14,684	9.2	2.79	2.91
Publ U: Elec Gen	17,382	7,238	-10,144	-58.4	365	144	-221	-60.5	2.10	1.99
Publ U: Other	521,250	543,361	22,110	4.2	13,949	15,045	1,096	7.9	2.68	2.77
Ag HGA	589,174	593,735	4,561	0.8	4,879	5,088	208	4.3	0.83	0.86
Ag Hmstd Land	1,584,463	1,678,021	93,558	5.9	4,324	4,468	144	3.3	0.27	0.27
Ag Non-Hmstd	848,991	930,775	81,784	9.6	5,173	5,770	597	11.5	0.61	0.62
Miscellaneous	71,013	70,539	-474	-0.7	936	984	48	5.1	1.32	1.39
Total	50,537,216	53,441,336	2,904,118	5.7	637,951	698,282	60,330	9.5	1.26	1.31

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	572,068	605,770	33,702	5.9
(-) TIF Tax Capacity	11,183	11,867	684	6.1
(-) FD Contrib Tax Cap	47,095	50,967	3,872	8.2
(=) Taxable Tax Capacity	513,789	542,935	29,146	5.7
FD Distrb Tax Cap	44,532	44,043	-489	-1.1

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	28.62	29.42	0.000	0.000
City/Town	31.52	32.15	0.055	0.053
School District	24.32	23.79	16.768	19.622
Special District	4.11	4.11	0.000	0.000
Total	88.56	89.46	16.824	19.675

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	315,400	3.5	3,123	3,280	157	5.0	1.03	1.04
Res Hmstd: AvgVal	456,700	472,800	3.5	4,813	5,124	311	6.5	1.05	1.08
Res Hmstd: Hi Val	608,700	630,200	3.5	6,656	7,169	513	7.7	1.09	1.14
Res Hmstd: Ex-Hi Val	913,300	945,500	3.5	10,540	11,315	775	7.4	1.15	1.20
Apartment	300,000	334,000	11.3	3,826	4,392	566	14.8	1.28	1.31
Comm/Ind: Lo Val	150,000	157,300	4.9	2,747	3,092	345	12.5	1.83	1.97
Comm/Ind: Mid Val	300,000	314,600	4.9	6,911	7,621	710	10.3	2.30	2.42
Comm/Ind: Hi Val	1,000,000	1,048,400	4.8	26,344	28,751	2,406	9.1	2.63	2.74

NORTHERN HENNEPIN CO.

- Rep26A1
- **Baseline:** Final Pay 2025
- **Alternative:** Certified Pay 2026

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	32,333,259	33,335,754	1,002,495	3.1	417,020	447,008	29,988	7.2	1.29	1.34
Res Non-Hmstd	4,567,449	5,000,453	433,004	9.5	62,303	70,748	8,445	13.6	1.36	1.41
Apartments	3,334,691	3,186,708	-147,983	-4.4	56,462	56,152	-309	-0.5	1.69	1.76
Low-income Apts	598,780	625,286	26,506	4.4	2,115	2,288	172	8.2	0.35	0.37
Seasonal Rec'l	132,436	125,520	-6,916	-5.2	1,612	1,582	-30	-1.9	1.22	1.26
Com/Ind: Lo tier	343,678	345,197	1,520	0.4	6,862	7,249	387	5.6	2.00	2.10
Com/Ind: Hi tier	8,369,663	8,482,660	112,997	1.4	264,615	278,119	13,504	5.1	3.16	3.28
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	303,029	322,136	19,107	6.3	9,243	10,209	965	10.4	3.05	3.17
Ag HGA	118,925	125,871	6,946	5.8	1,444	1,588	144	9.9	1.21	1.26
Ag Hmstd Land	166,802	175,879	9,078	5.4	651	742	91	14.0	0.39	0.42
Ag Non-Hmstd	255,575	257,606	2,031	0.8	2,507	2,621	114	4.6	0.98	1.02
Miscellaneous	49,157	47,852	-1,305	-2.7	865	841	-25	-2.8	1.76	1.76
Total	50,573,444	52,030,922	1,457,480	2.9	825,699	879,147	53,446	6.5	1.63	1.69

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	589,652	605,935	16,283	2.8
(-) TIF Tax Capacity	13,758	14,076	318	2.3
(-) FD Contrib Tax Cap	64,380	67,922	3,542	5.5
(=) Taxable Tax Capacity	511,514	523,936	12,422	2.4
FD Distrib Tax Cap	68,221	68,794	573	0.8

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	36.70	39.05	0.000	0.000
City/Town	43.92	45.82	0.245	0.238
School District	22.79	23.27	22.422	22.361
Special District	7.63	7.80	0.000	0.000
Total	111.05	115.94	22.667	22.598

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	258,600	3.1	3,191	3,313	122	3.8	1.27	1.28
Res Hmstd: AvgVal	376,000	387,700	3.1	4,990	5,236	246	4.9	1.33	1.35
Res Hmstd: Hi Val	501,200	516,800	3.1	6,705	7,208	503	7.5	1.34	1.39
Res Hmstd: Ex-Hi Val	752,000	775,400	3.1	10,755	11,540	785	7.3	1.43	1.49
Apartment	300,000	286,700	-4.4	4,844	4,803	-42	-0.9	1.61	1.68
Comm/Ind: Lo Val	150,000	152,100	1.4	3,162	3,372	210	6.6	2.11	2.22
Comm/Ind: Mid Val	300,000	304,100	1.4	7,850	8,305	455	5.8	2.62	2.73
Comm/Ind: Hi Val	1,000,000	1,013,600	1.4	29,728	31,330	1,602	5.4	2.97	3.09

SOUTHEAST HENNEPIN CO.

- Rep26A1
- **Baseline:** Final Pay 2025
- **Alternative:** Certified Pay 2026

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	32,390,427	32,910,900	520,473	1.6	428,234	461,816	33,582	7.8	1.32	1.40
Res Non-Hmstd	5,351,495	5,719,999	368,504	6.9	74,112	83,929	9,816	13.2	1.38	1.47
Apartments	7,519,547	7,271,447	-248,100	-3.3	121,573	125,099	3,526	2.9	1.62	1.72
Low-income Apts	809,919	852,378	42,458	5.2	2,693	3,023	330	12.3	0.33	0.35
Seasonal Rec'l	74,813	73,340	-1,473	-2.0	990	1,028	37	3.8	1.32	1.40
Com/Ind: Lo tier	333,408	333,280	-128	0.0	6,539	6,970	430	6.6	1.96	2.09
Com/Ind: Hi tier	11,958,419	11,673,848	-284,571	-2.4	371,000	381,225	10,226	2.8	3.10	3.27
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	224,421	238,634	14,213	6.3	6,926	7,755	829	12.0	3.09	3.25
Ag HGA	219	236	17	7.8	2	3	0	19.0	1.13	1.24
Ag Hmstd Land	160	160	0	0.0	0	1	0	17.1	0.27	0.32
Ag Non-Hmstd	366	408	42	11.6	4	5	1	21.7	1.03	1.13
Miscellaneous	6,698	6,834	136	2.0	100	107	7	7.4	1.49	1.57
Total	58,669,892	59,081,464	411,571	0.7	1,012,173	1,070,961	58,784	5.8	1.73	1.81

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	730,863	732,792	1,929	0.3
(-) TIF Tax Capacity	35,270	35,359	89	0.3
(-) FD Contrib Tax Cap	80,192	78,974	-1,218	-1.5
(=) Taxable Tax Capacity	615,401	618,460	3,059	0.5
FD Distrib Tax Cap	43,139	42,805	-334	-0.8

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	36.70	39.05	0.000	0.000
City/Town	42.50	45.21	0.000	0.000
School District	25.03	27.22	17.686	18.134
Special District	8.84	9.23	0.000	0.000
Total	113.08	120.70	17.686	18.134

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	301,000	1.6	3,754	3,944	191	5.1	1.27	1.31
Res Hmstd: AvgVal	444,000	451,200	1.6	5,806	6,193	387	6.7	1.31	1.37
Res Hmstd: Hi Val	591,900	601,500	1.6	8,000	8,657	658	8.2	1.35	1.44
Res Hmstd: Ex-Hi Val	888,000	902,300	1.6	12,708	13,741	1,033	8.1	1.43	1.52
Apartment	300,000	290,200	-3.3	4,771	4,905	134	2.8	1.59	1.69
Comm/Ind: Lo Val	150,000	146,500	-2.3	3,115	3,213	98	3.1	2.08	2.19
Comm/Ind: Mid Val	300,000	292,900	-2.4	7,765	7,953	187	2.4	2.59	2.72
Comm/Ind: Hi Val	1,000,000	976,300	-2.4	29,466	30,205	738	2.5	2.95	3.09

SOUTHWEST HENNEPIN CO.

- Rep26A1
- **Baseline:** Final Pay 2025
- **Alternative:** Certified Pay 2026

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	47,141,594	48,670,118	1,528,524	3.2	558,139	603,333	45,194	8.1	1.18	1.24
Res Non-Hmstd	10,297,572	11,362,911	1,065,339	10.3	123,492	141,708	18,216	14.8	1.20	1.25
Apartments	4,934,550	4,839,637	-94,913	-1.9	69,734	72,009	2,274	3.3	1.41	1.49
Low-income Apts	443,815	441,191	-2,625	-0.6	1,314	1,382	68	5.2	0.30	0.31
Seasonal Rec'l	1,280,396	1,360,249	79,854	6.2	14,213	15,511	1,299	9.1	1.11	1.14
Com/Ind: Lo tier	339,028	341,043	2,015	0.6	6,046	6,449	403	6.7	1.78	1.89
Com/Ind: Hi tier	9,431,894	9,193,081	-238,813	-2.5	274,177	280,038	5,861	2.1	2.91	3.05
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	311,354	331,043	19,689	6.3	8,852	9,875	1,023	11.6	2.84	2.98
Ag HGA	127,305	130,600	3,294	2.6	1,436	1,506	70	4.8	1.13	1.15
Ag Hmstd Land	110,447	100,448	-9,999	-9.1	380	331	-49	-12.9	0.34	0.33
Ag Non-Hmstd	173,838	184,289	10,451	6.0	1,380	1,511	131	9.5	0.79	0.82
Miscellaneous	23,186	27,686	4,500	19.4	622	791	169	27.2	2.68	2.86
Total	74,614,979	76,982,296	2,367,316	3.2	1,059,785	1,134,444	74,659	7.0	1.42	1.47

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	897,969	924,770	26,801	3.0
(-) TIF Tax Capacity	18,263	19,386	1,123	6.1
(-) FD Contrib Tax Cap	74,569	75,680	1,111	1.5
(=) Taxable Tax Capacity	805,137	829,703	24,566	3.1
FD Distrib Tax Cap	32,978	32,347	-631	-1.9

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	36.70	39.05	0.000	0.000
City/Town	27.03	28.65	0.136	0.000
School District	21.04	21.58	19.927	20.221
Special District	7.88	7.99	0.000	0.000
Total	92.65	97.27	20.063	20.221

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	419,600	3.2	4,575	4,844	270	5.9	1.13	1.15
Res Hmstd: AvgVal	609,300	629,100	3.2	7,121	7,705	584	8.2	1.17	1.22
Res Hmstd: Hi Val	812,100	838,500	3.3	9,877	10,675	798	8.1	1.22	1.27
Res Hmstd: Ex-Hi Val	1,218,500	1,258,100	3.2	15,399	16,625	1,226	8.0	1.26	1.32
Apartment	300,000	294,300	-1.9	4,076	4,173	97	2.4	1.36	1.42
Comm/Ind: Lo Val	150,000	146,300	-2.5	2,867	2,930	63	2.2	1.91	2.00
Comm/Ind: Mid Val	300,000	292,500	-2.5	7,174	7,284	110	1.5	2.39	2.49
Comm/Ind: Hi Val	1,000,000	974,700	-2.5	27,275	27,724	449	1.6	2.73	2.84

SUBURBAN RAMSEY CO.

- Rep26A1
- **Baseline:** Final Pay 2025
- **Alternative:** Certified Pay 2026

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	24,416,878	25,430,576	1,013,698	4.2	334,080	372,612	38,532	11.5	1.37	1.47
Res Non-Hmstd	3,772,759	4,156,059	383,301	10.2	54,332	63,817	9,485	17.5	1.44	1.54
Apartments	3,700,591	3,639,104	-61,486	-1.7	64,829	68,229	3,400	5.2	1.75	1.87
Low-income Apts	822,353	799,885	-22,468	-2.7	2,985	3,106	121	4.1	0.36	0.39
Seasonal Rec'l	15,529	14,038	-1,491	-9.6	245	235	-10	-4.0	1.58	1.68
Com/Ind: Lo tier	342,142	343,019	878	0.3	7,012	7,489	477	6.8	2.05	2.18
Com/Ind: Hi tier	6,539,246	6,540,558	1,311	0.0	211,751	223,382	11,631	5.5	3.24	3.42
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	256,874	261,450	4,576	1.8	8,375	8,984	609	7.3	3.26	3.44
Ag HGA	705	350	-355	-50.3	9	5	-4	-47.4	1.31	1.39
Ag Hmstd Land	780	260	-520	-66.7	3	1	-2	-69.2	0.39	0.36
Ag Non-Hmstd	12,255	12,400	145	1.2	122	130	8	6.4	1.00	1.05
Miscellaneous	143,072	142,365	-707	-0.5	2,247	2,400	152	6.8	1.57	1.69
Total	40,023,184	41,340,064	1,316,882	3.3	685,990	750,390	64,399	9.4	1.71	1.82

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	469,573	484,686	15,113	3.2
(-) TIF Tax Capacity	17,446	19,006	1,560	8.9
(-) FD Contrib Tax Cap	52,474	50,788	-1,686	-3.2
(=) Taxable Tax Capacity	399,653	414,892	15,239	3.8
FD Distrib Tax Cap	48,473	48,032	-441	-0.9

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	47.55	50.13	0.000	0.000
City/Town	35.59	38.99	0.107	0.104
School District	26.18	29.72	20.437	20.183
Special District	10.52	10.34	0.000	0.000
Total	119.84	129.18	20.544	20.287

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	260,400	4.2	3,333	3,593	260	7.8	1.33	1.38
Res Hmstd: AvgVal	374,800	390,400	4.2	5,220	5,688	468	9.0	1.39	1.46
Res Hmstd: Hi Val	499,600	520,400	4.2	7,014	7,844	830	11.8	1.40	1.51
Res Hmstd: Ex-Hi Val	749,600	780,800	4.2	11,271	12,577	1,306	11.6	1.50	1.61
Apartment	300,000	295,100	-1.6	5,110	5,364	253	5.0	1.70	1.82
Comm/Ind: Lo Val	150,000	150,100	0.1	3,258	3,458	200	6.1	2.17	2.30
Comm/Ind: Mid Val	300,000	300,100	0.0	8,085	8,538	454	5.6	2.69	2.85
Comm/Ind: Hi Val	1,000,000	1,000,300	0.0	30,609	32,253	1,644	5.4	3.06	3.22

CITY OF MINNEAPOLIS

- Rep26A1
- **Baseline:** Final Pay 2025
- **Alternative:** Certified Pay 2026

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	30,207,123	31,013,208	806,085	2.7	435,010	470,582	35,572	8.2	1.44	1.52
Res Non-Hmstd	9,256,469	9,470,526	214,056	2.3	147,953	159,218	11,265	7.6	1.60	1.68
Apartments	11,432,343	11,106,760	-325,583	-2.8	205,204	209,411	4,206	2.0	1.79	1.89
Low-income Apts	2,289,387	2,380,535	91,148	4.0	8,379	9,147	768	9.2	0.37	0.38
Seasonal Rec'l	27,022	24,905	-2,116	-7.8	511	496	-15	-3.0	1.89	1.99
Com/Ind: Lo tier	573,847	588,311	14,464	2.5	11,932	12,937	1,004	8.4	2.08	2.20
Com/Ind: Hi tier	11,427,329	10,072,567	-1,354,762	-11.9	378,353	348,438	-29,915	-7.9	3.31	3.46
Publ U: Elec Gen	36,594	25,738	-10,856	-29.7	997	742	-255	-25.6	2.73	2.88
Publ U: Other	336,205	348,386	12,181	3.6	11,128	12,028	900	8.1	3.31	3.45
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	1,367	1,460	93	6.8	17	19	2	12.9	1.23	1.30
Miscellaneous	73,474	74,812	1,338	1.8	1,825	1,924	99	5.4	2.48	2.57
Total	65,661,160	65,107,208	-553,952	-0.8	1,201,309	1,224,942	23,631	2.0	1.83	1.88

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	793,475	774,457	-19,018	-2.4
(-) TIF Tax Capacity	18,403	18,483	80	0.4
(-) FD Contrib Tax Cap	89,836	76,118	-13,718	-15.3
(=) Taxable Tax Capacity	685,236	679,856	-5,380	-0.8
FD Distrb Tax Cap	85,792	87,318	1,526	1.8

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	36.65	39.00	0.00	0.000
City/Town	65.37	70.62	0.00	0.000
School District	23.76	23.04	14.05	14.351
Special District	6.57	6.70	0.00	0.000
Total	132.36	139.35	14.05	14.351

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	264,700	2.7	3,589	3,752	163	4.6	1.39	1.42
Res Hmstd: AvgVal	386,500	396,900	2.7	5,626	5,950	324	5.8	1.46	1.50
Res Hmstd: Hi Val	515,200	529,000	2.7	7,593	8,232	639	8.4	1.47	1.56
Res Hmstd: Ex-Hi Val	773,000	793,700	2.7	12,220	13,223	1,002	8.2	1.58	1.67
Apartment	300,000	291,500	-2.8	5,385	5,496	111	2.1	1.79	1.89
Comm/Ind: Lo Val	150,000	132,300	-11.8	3,339	3,049	-290	-8.7	2.23	2.30
Comm/Ind: Mid Val	300,000	264,500	-11.8	8,305	7,475	-830	-10.0	2.77	2.83
Comm/Ind: Hi Val	1,000,000	881,500	-11.8	31,482	28,819	-2,663	-8.5	3.15	3.27

CITY OF ST. PAUL

- Rep26A1
- **Baseline:** Final Pay 2025
- **Alternative:** Certified Pay 2026

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	18,650,977	19,412,708	761,731	4.1	292,696	326,705	34,009	11.6	1.57	1.68
Res Non-Hmstd	4,626,951	4,900,563	273,612	5.9	80,827	90,851	10,024	12.4	1.75	1.85
Apartments	5,146,595	4,653,465	-493,130	-9.6	102,687	97,991	-4,696	-4.6	2.00	2.11
Low-income Apts	1,702,564	1,736,226	33,661	2.0	6,948	7,543	596	8.6	0.41	0.43
Seasonal Rec'l	4,931	4,994	63	1.3	101	108	7	6.8	2.05	2.16
Com/Ind: Lo tier	428,866	428,940	74	0.0	9,633	10,295	662	6.9	2.25	2.40
Com/Ind: Hi tier	5,128,544	4,896,515	-232,028	-4.5	180,529	180,510	-19	0.0	3.52	3.69
Publ U: Elec Gen	77,885	47,364	-30,521	-39.2	2,286	1,474	-812	-35.5	2.93	3.11
Publ U: Other	194,172	193,006	-1,165	-0.6	6,835	7,115	280	4.1	3.52	3.69
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	4,005	519	-3,486	-87.0	54	7	-47	-86.8	1.34	1.36
Miscellaneous	10,526	10,193	-332	-3.2	153	150	-3	-1.9	1.45	1.47
Total	35,976,016	36,284,493	308,479	0.9	682,749	722,749	40,001	5.9	1.90	1.99

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	411,716	411,814	98	0.0
(-) TIF Tax Capacity	30,345	26,232	-4,113	-13.6
(-) FD Contrib Tax Cap	40,134	36,998	-3,136	-7.8
(=) Taxable Tax Capacity	341,238	348,584	7,346	2.2
FD Distrb Tax Cap	83,783	84,122	339	0.4

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	43.53	46.05	0.000	0.000
City/Town	52.82	53.98	0.000	0.000
School District	34.66	33.31	18.039	26.641
Special District	14.18	13.80	0.000	0.000
Total	145.19	147.15	18.039	26.641

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	223,500	4.1	3,244	3,495	251	7.7	1.51	1.56
Res Hmstd: AvgVal	321,900	335,100	4.1	5,134	5,583	448	8.7	1.59	1.67
Res Hmstd: Hi Val	429,000	446,600	4.1	7,002	7,668	665	9.5	1.63	1.72
Res Hmstd: Ex-Hi Val	643,700	670,000	4.1	11,029	12,269	1,241	11.3	1.71	1.83
Apartment	300,000	271,300	-9.6	5,986	5,713	-273	-4.6	2.00	2.11
Comm/Ind: Lo Val	150,000	143,300	-4.5	3,589	3,626	37	1.0	2.39	2.53
Comm/Ind: Mid Val	300,000	286,500	-4.5	8,869	8,848	-21	-0.2	2.96	3.09
Comm/Ind: Hi Val	1,000,000	954,800	-4.5	33,509	33,485	-25	-0.1	3.35	3.51

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	21,794	98	84
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	2,204
126.4	Ag Hmstd 2a l & b: 115K - 260K	0.50	8,349,358	41,747	15,418
126.5	Ag Hmstd 2a l & b: 260K - 3.5M	0.50	69,355,490	346,777	181,706
127.0	Ag Hmstd 2a l & b: >3.5M	1.00	27,448,725	274,487	134,529
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	211
129.4	Ag Hmstd 2b l & b: 115K - 260K	0.50	974,976	4,875	2,105
129.5	Ag Hmstd 2b l & b: 260K - 3.5M	0.50	2,985,813	14,929	9,182
130.0	Ag Hmstd 2b l & b: >3.5M	1.00	203,307	2,033	1,159
134.0	Ag Hmstd 2a Farm entity w/unused 1st tier	0.50	646,455	3,232	1,740
135.0	Ag 2a Non-homestead	1.00	70,594,945	705,949	355,584
136.0	Ag Hmstd 2b Farm entity w/unused 1st tier	0.50	24,265	121	77
137.0	Ag 2b Non-homestead	1.00	12,449,751	124,498	79,446
138.0	Seasonal Worker Housing <500K	1.00	3,582	36	30
139.0	Seasonal Worker Housing >500K	1.25	156	2	2
141.0	Managed forest land (2c)	0.65	942,730	6,128	3,871
142.0	Private Airport (2d)	1.00	1,258	13	11
148.0	Res 1b Homestead: <50K	0.45	508,442	2,288	2,734
151.0	Community Land Trust	0.75	148,562	1,114	1,547
153.0	Res NonHmstd 1 unit: <500K	1.00	68,666,888	686,669	832,041
154.0	Res NonHmstd 1 unit: >500K	1.25	11,553,996	144,425	156,908
156.0	Res Other NonHmstd	1.25	14,001,370	175,017	204,419
159.0	Regular apartments (4a)	1.25	60,444,793	755,560	978,508
160.0	Low-income housing (4d)	0.25	10,820,412	27,051	37,566
161.0	Student housing	1.00	41,688	417	565
162.0	Manuf home park land	1.25	561,209	7,015	8,272
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	6,679
167.0	Non-comm SeasRec: <76K	1.00	11,102,134	111,021	76,078
168.0	Non-Comm SeasRec: 76K-500K	1.00	25,718,291	257,183	184,751
169.0	Non-comm SeasRec: >500K	1.25	8,891,827	111,148	76,291
171.0	Comm SeasRec 1c: <600K	0.50	365,991	1,830	1,357
172.0	Com SeasRec 1c: 600K-2.3M	1.00	365,713	3,657	2,529

	Legal Class	Class Rate	Market Value	Net Tax Capacity	Net Tax
173.0	Com SeasRec 1c: >2.3M	1.25	80,839	1,010	736
174.0	Com SeasRec 4c: <500K	1.00	287,187	2,872	2,577
175.0	Com SeasRec 4c: >500K	1.25	312,746	3,909	3,069
176.0	Bed & Breakfast	1.25	16,004	200	224
177.0	Qualifying golf courses	1.25	232,292	2,904	2,737
178.0	Metro Non-profit Indoor Rec	1.25	15,109	189	271
179.0	Non-profit/Comm Serv - NonRev	1.50	35,814	537	658
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	563
182.0	Cong Chart Veteran's Org - Donation	1.00	78,089	781	1,086
183.0	Seasonal Restaurant on Lake	1.25	39,915	499	385
184.0	Qualifying Marina <500K	1.00	18,291	183	191
185.0	Qualifying Marina >500K	1.25	51,687	646	664
187.0	Commercial: <150K	1.50	9,252,293	138,784	168,970
188.0	Commercial: >150K	2.00	66,639,380	1,332,788	2,024,219
190.0	Industrial: <150K	1.50	2,231,587	33,474	40,177
191.0	Industrial: >150K	2.00	38,239,798	764,796	1,142,463
193.0	Publ Util: land & bldgs <150K	1.50	33,294	499	458
194.0	Publ Util: land & bldgs >150K	2.00	1,367,083	27,342	37,839
195.0	Publ Util: Electric Generat Mach	2.00	2,041,136	40,823	49,477
196.0	Publ Util: machinery (non-generat)	2.00	3,272,565	65,451	77,282
198.0	Railroad <150K	1.50	23,373	351	382
199.0	Railroad >150K	2.00	2,775,461	55,509	77,495
201.0	Non-comm aircraft hangars	1.50	8,293	124	133
202.0	Mineral	2.00	2,469	49	96
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	19,815
207.0	Pers: Item 33 ag real estate	1.00	103,053	1,031	996
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	49,125
212.0	Pers: Electric util trans lines	2.00	2,582,607	51,652	58,216
213.0	Pers: Electric util distri lines	2.00	226,402	4,528	6,299
214.0	Pers: Publ Util gas lines	2.00	7,652,002	153,040	179,207
215.0	Pers: Publ Util water lines	2.00	6,479	130	153
216.0	Pers: All other	2.00	363,696	7,274	9,831
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	3,000
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	42,281
254.0	Ag Hmstd HGA: <95K	1.00	6,462,298	64,623	55,564
255.0	Ag Hmstd HGA: 95-500K	1.00	10,110,786	101,108	88,072
256.0	Ag Hmstd HGA: 500-517K	1.25	75,457	943	807
257.0	Ag Hmstd HGA: >517K	1.25	651,662	8,146	7,078
259.0	Res Hmstd: <95K	1.00	137,498,497	1,374,985	1,660,779
260.0	Res Hmstd: 95-500K	1.00	325,428,074	3,254,281	3,821,685
261.0	Res Hmstd: 500-517K	1.25	4,212,455	52,656	56,626
262.0	Res Hmstd: >517K	1.25	51,244,627	640,558	679,835
0.0	TOTAL	0.00	1,124,706,504	12,112,841	13,730,181

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	21,201	95	83
125.0	Blind/disabled 2a Hmstd land <50K	0.45	669	3	0
126.3	Ag Hmstd 2a l & b: <115K	0.50	8,370,191	41,851	2,282
126.4	Ag Hmstd 2a l & b: 115K - 260K	0.50	8,407,587	42,038	16,091
126.5	Ag Hmstd 2a l & b: 260K - 3.8M	0.50	72,976,167	364,881	198,274
127.0	Ag Hmstd 2a l & b: >3.8M	1.00	23,821,691	238,217	122,771
128.0	Blind/disabled Hmstd 2b land <50K	0.45	2	0	0
129.3	Ag Hmstd 2b l & b: <115K	0.50	422,504	2,113	212
129.4	Ag Hmstd 2b l & b: 115K - 260K	0.50	946,532	4,733	2,097
129.5	Ag Hmstd 2b l & b: 260K - 3.5M	0.50	3,414,853	17,074	10,414
130.0	Ag Hmstd 2b l & b: >3.5M	1.00	197,980	1,980	1,125
134.0	Ag Hmstd 2a Farm entity w/unused 1st tier	0.50	691,149	3,456	1,943
135.0	Ag 2a Non-homestead	1.00	71,813,491	718,135	379,533
136.0	Ag Hmstd 2b Farm entity w/unused 1st tier	0.50	25,980	130	82
137.0	Ag 2b Non-homestead	1.00	13,222,667	132,227	84,179
138.0	Seasonal Worker Housing <500K	1.00	4,004	40	33
139.0	Seasonal Worker Housing >500K	1.25	113	1	1
141.0	Managed forest land (2c)	0.65	1,040,641	6,764	4,238
142.0	Private Airport (2d)	1.00	1,365	14	12
148.0	Res 1b Homestead: <50K	0.45	502,263	2,260	2,776
151.0	Community Land Trust	0.75	320,214	2,402	3,385
153.0	Res NonHmstd 1 unit: <500K	1.00	73,389,505	733,895	918,099
154.0	Res NonHmstd 1 unit: >500K	1.25	13,523,466	169,043	189,601
156.0	Res Other NonHmstd	1.25	14,745,928	184,324	220,447
159.0	Regular apartments (4a)	1.25	59,854,915	748,186	1,009,805
160.0	Low-income housing (4d)	0.25	11,322,764	28,307	41,033
161.0	Student housing	1.00	42,906	429	606
162.0	Manuf home park land	1.25	564,690	7,059	8,548
163.0	MH Coop >50% owner-occupied	0.75	11,149	84	112
164.0	MH Coop <50% owner-occupied	1.00	2,960	30	34
165.0	MH Class I	1.00	620,605	6,206	7,841
167.0	Non-comm SeasRec: <76K	1.00	11,170,224	111,702	76,473
168.0	Non-Comm SeasRec: 76K-500K	1.00	27,206,541	272,065	193,756
169.0	Non-comm SeasRec: >500K	1.25	10,381,739	129,772	88,391
171.0	Comm SeasRec 1c: <600K	0.50	364,897	1,824	1,337
172.0	Com SeasRec 1c: 600K-2.3M	1.00	379,630	3,796	2,592

	Legal Class	Class Rate	Market Value	Net Tax Capacity	Net Tax
173.0	Com SeasRec 1c: >2.3M	1.25	98,690	1,234	885
174.0	Com SeasRec 4c: <500K	1.00	299,279	2,993	2,659
175.0	Com SeasRec 4c: >500K	1.25	333,094	4,164	3,237
176.0	Bed & Breakfast	1.25	15,198	190	217
177.0	Qualifying golf courses	1.25	234,838	2,935	2,805
178.0	Metro Non-profit Indoor Rec	1.25	13,388	167	252
179.0	Non-profit/Comm Serv - NonRev	1.50	35,952	539	677
180.0	CongChart Veteran's Org - NonRev	1.00	4,486	45	63
181.0	Non-profit/Comm Serv - donation	1.50	28,388	426	567
182.0	Cong Chart Veteran's Org - Donation	1.00	82,300	823	1,161
183.0	Seasonal Restaurant on Lake	1.25	39,438	493	376
184.0	Qualifying Marina <500K	1.00	18,103	181	195
185.0	Qualifying Marina >500K	1.25	61,531	769	809
187.0	Commercial: <150K	1.50	9,393,676	140,905	176,375
188.0	Commercial: >150K	2.00	66,088,102	1,321,762	2,070,622
190.0	Industrial: <150K	1.50	2,307,005	34,605	42,976
191.0	Industrial: >150K	2.00	39,755,095	795,102	1,232,211
193.0	Publ Util: land & bldgs <150K	1.50	33,735	506	486
194.0	Publ Util: land & bldgs >150K	2.00	1,409,954	28,199	39,399
195.0	Publ Util: Electric Generat Mach	2.00	2,145,245	42,905	51,582
196.0	Publ Util: machinery (non-generat)	2.00	3,301,844	66,037	80,389
198.0	Railroad <150K	1.50	36,462	547	586
199.0	Railroad >150K	2.00	2,816,499	56,330	80,097
201.0	Non-comm aircraft hangars	1.50	8,660	130	144
202.0	Mineral	2.00	2,469	49	93
203.0	All other real property	2.00	1,202	24	26
206.0	Pers tools&mach excl elec gen	2.00	566,600	11,332	13,900
207.0	Pers: Item 33 ag real estate	1.00	106,205	1,062	948
208.0	Pers: NCSRR<76K	1.00	70,079	701	530
209.0	Pers: NCSRR: 76K-500K	1.00	34,524	345	237
210.0	Pers: NCSRR: >500K	1.25	717	9	6
211.0	Pers Comm'l/Indstr'l	2.00	2,411,610	48,232	54,698
212.0	Pers: Electric util trans lines	2.00	2,620,617	52,412	60,465
213.0	Pers: Electric util distri lines	2.00	2,205	44	64
214.0	Pers: Publ Util gas lines	2.00	8,443,276	168,866	198,746
215.0	Pers: Publ Util water lines	2.00	3,028	61	98
216.0	Pers: All other	2.00	381,016	7,620	10,687
224.0	Disabled vet excl val: Res HM <300K	0.00	4,409,716	0	0

	Legal Class	Class Rate	Market Value	Net Tax Capacity	Net Tax
225.0	Disabled vet excl val: Res HM <150K	0.00	1,660,436	0	0
226.0	Disabled vet excl val: Ag HGA <300K	0.00	193,589	0	0
227.0	Disabled vet excl val: Ag HGA <150K	0.00	78,842	0	0
230.0	Ag Class 1b: Hmstd Market Excl Value	0.00	7,498	0	5
231.0	Ag HGA: Hmstd Market Excl Value	0.00	1,535,475	0	2,901
232.0	Class 1b: Hmstd Market Excl Value	0.00	149,470	0	112
233.0	Res Hmstd: Hmstd Market Excl Value	0.00	22,703,253	0	41,339
254.0	Ag Hmstd HGA: <95K	1.00	6,354,021	63,540	55,443
255.0	Ag Hmstd HGA: 95-500K	1.00	10,765,127	107,651	94,202
256.0	Ag Hmstd HGA: 500-517K	1.25	86,807	1,085	932
257.0	Ag Hmstd HGA: >517K	1.25	767,714	9,596	8,382
259.0	Res Hmstd: <95K	1.00	137,998,371	1,379,984	1,721,333
260.0	Res Hmstd: 95-500K	1.00	339,949,855	3,399,498	4,123,212
261.0	Res Hmstd: 500-517K	1.25	4,664,203	58,303	64,865
262.0	Res Hmstd: >517K	1.25	58,266,863	728,336	796,679
0.0	TOTAL	0.00	1,162,578,934	12,515,873	14,626,879

Levy Summary Report (all values in 000s)

Baseline Levy Summary

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	4,199,321	3,683,675	332,827	2,495,122	517,599	777,423	12,005,967
Certified MKV Levy	1,211	12,152	50	1,655,804	1,252	0	1,670,469
Fiscal Disparities Levy	202,395	273,823	1,713	263,040	48,508	0	789,479
Disparity Reduction Aid	9,225	0	366	7,520	0	0	17,111
Spread NTC Levy	3,987,701	3,409,852	330,748	2,335,583	469,091	777,423	11,310,398
Spread MKV Levy	1,211	12,152	50	1,544,782	1,252	0	1,559,447
TIF Levy							273,411

Baseline Credit Summary

Agricultural MV Credit			33,060	Disparity Reduction Credit			13,378
Agricultural Bond Credit			119,054	Taconite Credit			29,481

Alternative Levy Summary

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	4,517,506	3,973,650	349,772	2,612,384	542,747	772,924	12,768,983
Certified MKV Levy	1,211	11,204	50	1,765,830	1,265	0	1,779,560
Fiscal Disparities Levy	217,926	291,223	1,833	265,510	49,288	0	825,780
Disparity Reduction Aid	9,112	0	368	7,539	0	0	17,019
Spread NTC Levy	4,290,468	3,682,427	347,571	2,455,041	493,459	772,924	12,041,890
Spread MKV Levy	1,211	11,204	50	1,650,123	1,265	0	1,663,853
TIF Levy							285,435

Alternative Credit Summary

Agricultural MV Credit			33,264	Disparity Reduction Credit			16,364
Agricultural Bond Credit			127,550	Taconite Credit			29,485