House Research Simulation Report: Property Tax

Simulation #2A6 **Date 5/9/2002**

Steve Hinze, Legislative Analyst (651-296-8956)

DESCRIPTION

BASELINE: Prelim Pay 2002 under previous law (Revised)

ALTERNATIVE: Prelim Pay 2002: Current law

This report compares proposed property taxes payable in 2002 to what property taxes would have been in 2002 under the laws in effect prior to the 2001 legislative session, assuming that local governments would have chosen the same level of spending under either system. There is no way to determine how local government spending decisions were affected by the changes in the 2001 tax bill, hence this simulation makes no attempt to adjust for behavioral changes - it simply assumes each jurisdiction (except schools) would have levied to receive the same level of general purpose revenues as they did under the law in effect for pay 2002, levying whatever amount would have been necessary under the old aid structure. The pay 2002 preliminary taxes are based on actual market values and preliminary levies reported by the counties. The baseline pay 2002 levies under the old law are the actual pay 2002 levies adjusted for the state takeovers and the aid changes in the 2001 omnibus tax bill. This simulation incorporates a small revision over its predecessor, labeled "2A4."

KEY POINTS

- **Statewide, property taxes are $906 million (16.4%) less** than they would have been under the old law, according to the simulation. The reductions are 18.4% in Greater Minnesota and 15.4% in the Metro area.

- **Statewide average property tax impacts by property type range from -35% to -8%.** Types of property with the greatest tax reductions are electric generation attached machinery(35.2%), single-unit residential nonhomestead (24.5%), apartments (22.4%), residential homesteads (21.4%), and agricultural homesteads (19.8%).

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

ASSUMPTIONS:

BASELINE: Prelim Pay 2002 under previous law system

- **Market values** (limited market values) are actual values for pay 2002 reported by county assessors on the abstracts of assessment.

- **School district levies** were derived by adding each district's calculated share of a general education levy set at $1.33 billion statewide, its tax savings resulting from the $415 per pupil state takeover of the referendum levy and its actual certified levy for taxes payable in 2002 (including both net tax capacity-based levies and operating referendum levies based on referendum market value) . No attempt was made to adjust levies for other changes in school district aid and levy formulas made in the 2001 omnibus tax and K-12 education finance bills.

- **County, city, and town levies** are based on levies submitted by the individual taxing jurisdictions to county auditors and then certified to the Dept. of Revenue by the counties. These levies were then adjusted to reflect the amount of levy necessary to produce the same revenue (levy plus aid) as if state aids were determined under the old law. Additions to levies were made for opt out transit levies in the metro area and the new transit property tax replacement aid in greater Minnesota.

- S**pecial taxing district levies** are based on levies submitted by the individual taxing jurisdictions to county auditors and then certified to the Dept. of Revenue by the counties. These levies were then reduced by the amount of HACA available under the old law. The metropolitan council transit operating levy in the metro area was reinstated.

- **The education homestead credit and education agricultural credits** were modeled; the estimated cost is $412.4 million for the homestead credit and $50 million for the agricultural credit.

- **Fiscal disparities** distribution levies were adjusted to reflect the add-back of the general education levy and the metropolitan council transit operating levy.

- **Tax increment financing (TIF) net tax capacities** were assumed to be 70% higher than actual for pay '02, implicitly assuming all TIF value is in the upper-tier commercial-industrial class (70% represents the difference between a 3.4% class rate and a 2.0% class rate). To the extent that TIF tax capacity consists of property types other than upper-tier commercial-industrial, this methodology overstates TIF tax capacity somewhat.

ASSUMPTIONS:

ALTERNATIVE: Prelim Pay 2002: Current law

- **Market values** (limited market values) are actual values reported by county assessors on the abstracts of assessment.
- **Local government levies** are actual levies reported by county auditors on the Dept. of Revenue's levy survey form.
- The **state levy** was set at $592 million.
- **The new homestead credit** was modeled; the estimated cost of the credit is $324 million.
- **The new agricultural credit** was modeled; the estimated cost of the credit is $18 million.
- **Tax increment financing** net tax capacities were reported by the county assessors on the abstracts of assessment. Typically there are some corrections made to TIF net tax capacities before the final amounts are reported on the abstracts of tax lists, sometime during the summer.

SIMULATION PARAMETERS

	Baseline	Alternative
Residential Homestead:		
< $76,000	1.0 %	1.0 %
$76,000 - $500,000	1.65	1.0
> $500,000	1.65	1.25
Residential Non-homestead:		
Single unit:		
< $76,000	1.2	1.0
$76,000 - $500,000	1.65	1.0
> $500,000	1.65	1.25
2-3 unit and undeveloped land	1.65	1.5
Apartments:		
Regular	2.4	1.8
Low-income	1.0	0.9
Small cities	2.15	1.8
Commercial-Industrial-Public Utility:		
<$150,000	2.4	1.5
>$150,000	3.4	2.0
Electric generation machinery	3.4	2.0
Seasonal Recreational Commercial:		
Homestead resorts (1c)	1.0	1.0
Seasonal resorts (4c):		
<$500,000	1.65	1.0
>$500,000	1.65	1.25
Seasonal Recreational Residential:		
< $76,000	1.2	1.0
$76,000 - $500,000	1.65	1.0
> $500,000	1.65	1.25
Disabled homestead	0.45	0.45
Agricultural land & buildings:		
Homestead:		
<$115,000	0.35	0.55
$115,000 - $600,000	0.8	0.55
>$600,000	1.2	1.0
Non-Homestead	1.2	1.0

STATEWIDE

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	170,296,059	170,296,059	0	0.0	2,383,807	1,872,521	-511,286	-21.	1.40	1.10
Res NonHmstd 1Un	6,773,047	6,773,047	0	0.0	116,909	88,221	-28,688	-24.	1.73	1.30
Res NonHmstd 2-3	3,362,204	3,362,204	0	0.0	70,721	64,656	-6,066	-8.6	2.10	1.92
Reg Apartments	9,874,375	9,874,375	0	0.0	298,432	231,615	-66,817	-22.	3.02	2.35
Low-income Apts	2,563,062	2,563,062	0	0.0	35,507	31,687	-3,820	-10.	1.39	1.24
Seasonal Rec	9,124,165	9,124,165	0	0.0	135,344	124,298	-11,045	-8.2	1.48	1.36
Com/Ind Lo Tier	7,622,075	7,622,075	0	0.0	242,827	222,994	-19,834	-8.2	3.19	2.93
Com/Ind Hi Tier	37,994,803	37,994,803	0	0.0	1,625,459	1,468,016	-157,443	-9.7	4.28	3.86
Publ U: Elec Gen	1,545,703	1,545,703	0	0.0	64,018	41,511	-22,507	-35.	4.14	2.69
Publ U: Other	4,875,062	4,875,062	0	0.0	202,394	180,524	-21,870	-10.	4.15	3.70
Ag Hmstd: House	7,341,140	7,341,140	0	0.0	86,359	63,095	-23,264	-26.	1.18	0.86
Ag Hmstd: Land	21,297,690	21,297,690	0	0.0	133,422	113,310	-20,112	-15.	0.63	0.53
Ag NonHmstd	9,513,668	9,513,668	0	0.0	111,911	98,906	-13,005	-11.	1.18	1.04
Total	292,183,052	292,183,052	0	0.0	5,507,111	4,601,354	-905,757	-16.	1.88	1.57

Tax

	Baseline	Alternativ	Change	Pctg Chng
Total Tax	4,770,094	3,415,819	-1,354,275	-28.
(-) TIF Tax	310,744	200,480	-110,264	-35.
(-) FD Contrib Tax	365,771	215,159	-150,612	-41.
(=) Taxable Tax	4,093,579	3,000,180	-1,093,399	-26.
FD Distrib Tax	365,760	215,153	-150,607	-41.

Tax Rates

	Net Tax Cap		Ref Mkt Val (mills)	
	Base	Alter	Base	Alter
County	37.87	51.70	0.002	0.00
City/Town	25.00	36.31	0.043	0.04
School District	47.69	25.38	1.369	0.837
Special District	4.67	5.04	0.000	0.00
Total	115.23	118.43	1.414	0.887

GREATER MINNESOTA

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	54,765,241	54,765,241	0	0.0	720,169	556,052	-164,118	-22.	1.32	1.02
Res NonHmstd 1Un	2,858,524	2,858,524	0	0.0	48,602	37,020	-11,582	-23.	1.70	1.30
Res NonHmstd 2-3	1,139,294	1,139,294	0	0.0	24,827	21,882	-2,945	-11.	2.18	1.92
Reg Apartments	1,698,333	1,698,333	0	0.0	54,973	40,832	-14,141	-25.	3.24	2.40
Low-income Apts	774,438	774,438	0	0.0	11,425	9,864	-1,561	-13.	1.48	1.27
Seasonal Rec	8,832,312	8,832,312	0	0.0	130,317	119,624	-10,693	-8.2	1.48	1.35
Com/Ind Lo Tier	4,211,193	4,211,193	0	0.0	138,550	122,298	-16,252	-11.	3.29	2.90
Com/Ind Hi Tier	7,200,329	7,200,329	0	0.0	319,263	270,663	-48,600	-15.	4.43	3.76
Publ U: Elec Gen	1,263,456	1,263,456	0	0.0	51,931	33,902	-18,030	-34.	4.11	2.68
Publ U: Other	2,984,611	2,984,611	0	0.0	122,912	107,507	-15,406	-12.	4.12	3.60
Ag Hmstd: House	6,421,439	6,421,439	0	0.0	74,484	54,842	-19,642	-26.	1.16	0.85
Ag Hmstd: Land	20,315,035	20,315,035	0	0.0	128,543	108,891	-19,652	-15.	0.63	0.54
Ag NonHmstd	8,932,267	8,932,267	0	0.0	105,178	92,700	-12,478	-11.	1.18	1.04
Total	121,396,470	121,396,470	0	0.0	1,931,175	1,576,075	-355,099	-18.	1.59	1.30

Tax

	Baseline	Alternativ	Change	Pctg Chng
Total Tax	1,681,943	1,285,707	-396,236	-23.
(-) TIF Tax	55,807	36,005	-19,803	-35.
(-) FD Contrib Tax	1,492	878	-614	-41.
(=) Taxable Tax	1,624,644	1,248,825	-375,819	-23.
FD Distrib Tax	1,502	884	-619	-41.

Tax Rates

	Net Tax Cap		Ref Mkt Val (mills)	
	Base	Alter	Base	Alter
County	46.87	61.03	0.006	0.00
City/Town	25.31	32.67	0.012	0.01
School District	47.50	24.03	0.969	0.474
Special District	1.20	1.71	0.000	0.00
Total	120.88	119.44	0.986	0.494

Tax Burdens on Hypothetical	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	61,600	61,600	0.0	650	520	-131	-20.	1.055	0.843
Res Hmstd: Avg Val	92,400	92,400	0.0	1,078	860	-218	-20.	1.166	0.930
Res Hmstd: Hi Val	123,300	123,300	0.0	1,596	1,272	-324	-20.	1.294	1.031
Res Hmstd: Ex-Hi Val	184,900	184,900	0.0	2,883	2,094	-789	-27.	1.559	1.132
Apartment (Mkt rate)	300,000	300,000	0.0	8,999	6,598	-2,401	-26.	2.999	2.199
Seas Rec: Lo Val	50,000	50,000	0.0	775	714	-61	-7.9	1.549	1.427
Seas Rec: Hi Val	150,000	150,000	0.0	2,726	2,399	-327	-12.	1.817	1.599
Comm/Ind: Lo Val	150,000	150,000	0.0	4,500	4,071	-429	-9.5	2.999	2.713
Comm/Ind: Med Val	300,000	300,000	0.0	10,812	9,473	-1,339	-12.	3.604	3.157
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	40,272	34,686	-5,585	-13.	4.027	3.468

METRO AREA

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	115,530,818	115,530,818	0	0.0	1,663,638	1,316,470	-347,168	-20.	1.44	1.14
Res NonHmstd 1Un	3,914,523	3,914,523	0	0.0	68,308	51,201	-17,107	-25.	1.74	1.31
Res NonHmstd 2-3	2,222,910	2,222,910	0	0.0	45,894	42,774	-3,121	-6.8	2.06	1.92
Reg Apartments	8,176,042	8,176,042	0	0.0	243,459	190,783	-52,676	-21.	2.98	2.33
Low-income Apts	1,788,624	1,788,624	0	0.0	24,082	21,823	-2,259	-9.4	1.35	1.22
Seasonal Rec	291,853	291,853	0	0.0	5,027	4,674	-353	-7.0	1.72	1.60
Com/Ind Lo Tier	3,410,882	3,410,882	0	0.0	104,278	100,696	-3,582	-3.4	3.06	2.95
Com/Ind Hi Tier	30,794,474	30,794,474	0	0.0	1,306,197	1,197,354	-108,843	-8.3	4.24	3.89
Publ U: Elec Gen	282,247	282,247	0	0.0	12,087	7,609	-4,478	-37.	4.28	2.70
Publ U: Other	1,890,451	1,890,451	0	0.0	79,482	73,018	-6,464	-8.1	4.20	3.86
Ag Hmstd: House	919,701	919,701	0	0.0	11,875	8,252	-3,622	-30.	1.29	0.90
Ag Hmstd: Land	982,655	982,655	0	0.0	4,879	4,419	-460	-9.4	0.50	0.45
Ag NonHmstd	581,402	581,402	0	0.0	6,733	6,207	-526	-7.8	1.16	1.07
Total	170,786,582	170,786,582	0	0.0	3,575,937	3,025,279	-550,658	-15.	2.09	1.77

Tax

	Baseline	Alternativ	Change	Pctg Chng
Total Tax	3,088,151	2,130,112	-958,039	-31.
(-) TIF Tax	254,937	164,475	-90,461	-35.
(-) FD Contrib Tax	364,279	214,282	-149,997	-41.
(=) Taxable Tax	2,468,936	1,751,355	-717,581	-29.
FD Distrib Tax	364,258	214,269	-149,988	-41.

Tax Rates

	Net Tax Cap		Ref Mkt Val (mills)	
	Base	Alter	Base	Alter
County	31.95	45.05	0.000	0.00
City/Town	24.79	38.90	0.063	0.06
School District	47.82	26.34	1.636	1.018
Special District	6.95	7.41	0.000	0.00
Total	111.51	117.70	1.699	1.081

Tax Burdens on Hypothetical	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	105,000	105,000	0.0	1,257	1,071	-186	-14.	1.197	1.020
Res Hmstd: Avg Val	157,500	157,500	0.0	2,225	1,793	-431	-19.	1.412	1.138
Res Hmstd: Hi Val	210,000	210,000	0.0	3,280	2,515	-764	-23.	1.561	1.197
Res Hmstd: Ex-Hi Val	315,000	315,000	0.0	5,390	3,959	-1,431	-26.	1.711	1.256
Apartment (Mkt rate)	300,000	300,000	0.0	8,538	6,680	-1,858	-21.	2.846	2.226
Comm/Ind: Lo Val	150,000	150,000	0.0	4,506	4,383	-123	-2.7	3.003	2.921
Comm/Ind: Med Val	300,000	300,000	0.0	10,782	10,172	-610	-5.7	3.594	3.390
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	40,074	37,189	-2,885	-7.2	4.007	3.718

NORTHWEST CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	2,936,154	2,936,154	0	0.0	42,796	33,626	-9,170	-21.	1.46	1.15
Res NonHmstd 1Un	184,155	184,155	0	0.0	3,469	2,710	-759	-21.	1.88	1.47
Res NonHmstd 2-3	70,507	70,507	0	0.0	1,662	1,438	-224	-13.	2.36	2.04
Reg Apartments	182,204	182,204	0	0.0	5,458	4,390	-1,068	-19.	3.00	2.41
Low-income Apts	78,448	78,448	0	0.0	1,194	1,019	-175	-14.	1.52	1.30
Seasonal Rec	65,513	65,513	0	0.0	1,158	1,057	-101	-8.7	1.77	1.61
Com/Ind Lo Tier	438,139	438,139	0	0.0	14,586	12,886	-1,700	-11.	3.33	2.94
Com/Ind Hi Tier	551,058	551,058	0	0.0	21,727	18,744	-2,983	-13.	3.94	3.40
Publ U: Elec Gen	21,241	21,241	0	0.0	864	444	-420	-48.	4.07	2.09
Publ U: Other	90,337	90,337	0	0.0	4,177	3,459	-718	-17.	4.62	3.83
Ag Hmstd: House	15,071	15,071	0	0.0	208	169	-39	-18.	1.38	1.12
Ag Hmstd: Land	20,266	20,266	0	0.0	151	143	-8	-5.3	0.75	0.71
Ag NonHmstd	23,221	23,221	0	0.0	372	330	-42	-11.	1.60	1.42
Total	4,676,315	4,676,315	0	0.0	97,821	80,414	-17,406	-17.	2.09	1.72

Tax

	Baseline	Alternativ	Change	Pctg Chng
Total Tax	75,630	57,153	-18,477	-24.
(-) TIF Tax	4,449	2,870	-1,579	-35.
(-) FD Contrib Tax	0	0	0	0.0
(=) Taxable Tax	71,181	54,283	-16,899	-23.
FD Distrib Tax	0	0	0	0.0

Tax Rates

	Net Tax Cap		Ref Mkt Val (mills)	
	Base	Alter	Base	Alter
County	51.30	65.01	0.008	0.00
City/Town	44.16	49.72	0.059	0.06
School District	44.02	19.33	0.891	0.473
Special District	2.73	4.32	0.000	0.00
Total	142.21	138.37	0.958	0.533

Tax Burdens on Hypothetical	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	44,700	44,700	0.0	569	464	-105	-18.	1.272	1.037
Res Hmstd: Avg Val	67,100	67,100	0.0	854	696	-158	-18.	1.272	1.037
Res Hmstd: Hi Val	89,500	89,500	0.0	1,242	994	-248	-20.	1.388	1.110
Res Hmstd: Ex-Hi Val	134,200	134,200	0.0	2,185	1,677	-508	-23.	1.628	1.249
Apartment (Mkt rate)	300,000	300,000	0.0	10,526	7,632	-2,894	-27.	3.508	2.543
Comm/Ind: Lo Val	150,000	150,000	0.0	5,263	4,502	-761	-14.	3.508	3.001
Comm/Ind: Med Val	300,000	300,000	0.0	12,660	10,479	-2,181	-17.	4.219	3.492
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	47,176	38,369	-8,807	-18.	4.717	3.836

NORTHWEST TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	2,743,506	2,743,506	0	0.0	30,960	22,612	-8,348	-27.	1.13	0.82
Res NonHmstd 1Un	157,001	157,001	0	0.0	2,292	1,749	-543	-23.	1.46	1.11
Res NonHmstd 2-3	45,077	45,077	0	0.0	805	684	-122	-15.	1.79	1.52
Reg Apartments	4,746	4,746	0	0.0	118	83	-35	-29.	2.49	1.76
Low-income Apts	223	223	0	0.0	3	3	0	-12.	1.34	1.17
Seasonal Rec	1,518,820	1,518,820	0	0.0	21,137	19,455	-1,682	-8.0	1.39	1.28
Com/Ind Lo Tier	100,527	100,527	0	0.0	2,666	2,479	-187	-7.0	2.65	2.47
Com/Ind Hi Tier	110,448	110,448	0	0.0	4,171	3,683	-488	-11.	3.78	3.33
Publ U: Elec Gen	4,946	4,946	0	0.0	197	113	-84	-42.	3.97	2.28
Publ U: Other	405,077	405,077	0	0.0	14,724	13,362	-1,362	-9.3	3.63	3.30
Ag Hmstd: House	906,036	906,036	0	0.0	9,714	7,399	-2,315	-23.	1.07	0.82
Ag Hmstd: Land	3,287,395	3,287,395	0	0.0	20,640	17,737	-2,903	-14.	0.63	0.54
Ag NonHmstd	1,996,120	1,996,120	0	0.0	24,161	21,380	-2,781	-11.	1.21	1.07
Total	11,279,923	11,279,923	0	0.0	131,588	110,738	-20,850	-15.	1.17	0.98

Tax

	Baseline	Alternativ	Change	Pctg Chng
Total Tax	130,867	105,271	-25,596	-19.
(-) TIF Tax	105	68	-37	-35.
(-) FD Contrib Tax	0	0	0	0.0
(=) Taxable Tax	130,762	105,203	-25,559	-19.
FD Distrib Tax	0	0	0	0.0

Tax Rates

	Net Tax Cap Base	Net Tax Cap Alter	Ref Mkt Val (mills) Base	Ref Mkt Val (mills) Alter
County	48.14	60.95	0.010	0.00
City/Town	10.84	18.31	0.000	0.00
School District	45.23	20.39	0.898	0.467
Special District	2.67	4.22	0.000	0.00
Total	106.89	103.87	0.908	0.467

Tax Burdens on Hypothetical	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	63,900	63,900	0.0	583	438	-145	-24.	0.911	0.685
Res Hmstd: Avg Val	95,900	95,900	0.0	981	755	-226	-23.	1.022	0.787
Res Hmstd: Hi Val	127,800	127,800	0.0	1,452	1,130	-322	-22.	1.136	0.883
Res Hmstd: Ex-Hi Val	191,700	191,700	0.0	2,637	1,881	-756	-28.	1.375	0.981
Seas Rec: Lo Val	50,000	50,000	0.0	687	636	-51	-7.4	1.373	1.271
Seas Rec: Hi Val	150,000	150,000	0.0	2,416	2,165	-251	-10.	1.610	1.443
Comm/Ind: Lo Val	150,000	150,000	0.0	3,984	3,716	-268	-6.7	2.656	2.477
Comm/Ind: Med Val	300,000	300,000	0.0	9,572	8,647	-924	-9.7	3.190	2.882
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,647	31,660	-3,986	-11.	3.564	3.166

NORTH CENTRAL CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	1,948,583	1,948,583	0	0.0	25,743	19,763	-5,981	-23.	1.32	1.01
Res NonHmstd 1Un	158,362	158,362	0	0.0	2,740	2,045	-695	-25.	1.73	1.29
Res NonHmstd 2-3	64,617	64,617	0	0.0	1,456	1,221	-235	-16.	2.25	1.89
Reg Apartments	83,816	83,816	0	0.0	2,969	2,088	-881	-29.	3.54	2.49
Low-income Apts	56,757	56,757	0	0.0	902	757	-144	-16.	1.59	1.33
Seasonal Rec	808,268	808,268	0	0.0	11,713	11,158	-555	-4.7	1.45	1.38
Com/Ind Lo Tier	364,288	364,288	0	0.0	12,387	10,638	-1,749	-14.	3.40	2.92
Com/Ind Hi Tier	565,403	565,403	0	0.0	24,976	20,733	-4,243	-17.	4.42	3.67
Publ U: Elec Gen	955	955	0	0.0	51	28	-23	-44.	5.35	2.98
Publ U: Other	64,712	64,712	0	0.0	3,210	2,573	-638	-19.	4.96	3.98
Ag Hmstd: House	16,041	16,041	0	0.0	209	165	-44	-21.	1.30	1.03
Ag Hmstd: Land	17,001	17,001	0	0.0	85	87	3	3.0	0.50	0.51
Ag NonHmstd	17,490	17,490	0	0.0	203	192	-12	-5.7	1.16	1.10
Total	4,166,295	4,166,295	0	0.0	86,646	71,449	-15,197	-17.	2.08	1.71

Tax

	Baseline	Alternativ	Change	Pctg Chng
Total Tax	70,671	50,732	-19,939	-28.
(-) TIF Tax	3,431	2,214	-1,217	-35.
(-) FD Contrib Tax	0	0	0	0.0
(=) Taxable Tax	67,240	48,519	-18,722	-27.
FD Distrib Tax	0	0	0	0.0

Tax Rates

	Net Tax Cap Base	Net Tax Cap Alter	Ref Mkt Val (mills) Base	Ref Mkt Val (mills) Alter
County	42.63	55.81	0.000	0.00
City/Town	33.91	42.42	0.031	0.01
School District	47.23	21.54	0.742	0.429
Special District	0.58	0.89	0.000	0.00
Total	124.35	120.67	0.774	0.446

Tax Burdens on Hypothetical	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	50,500	50,500	0.0	536	430	-106	-19.	1.060	0.851
Res Hmstd: Avg Val	75,800	75,800	0.0	804	645	-159	-19.	1.060	0.851
Res Hmstd: Hi Val	101,100	101,100	0.0	1,233	984	-249	-20.	1.219	0.972
Res Hmstd: Ex-Hi Val	151,600	151,600	0.0	2,224	1,661	-562	-25.	1.466	1.095
Apartment (Mkt rate)	300,000	300,000	0.0	9,185	6,650	-2,535	-27.	3.061	2.216
Comm/Ind: Lo Val	150,000	150,000	0.0	4,593	4,091	-502	-10.	3.061	2.727
Comm/Ind: Med Val	300,000	300,000	0.0	11,051	9,523	-1,527	-13.	3.683	3.174
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	41,188	34,874	-6,314	-15.	4.118	3.487

NORTH CENTRAL TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	3,223,967	3,223,967	0	0.0	37,340	27,464	-9,876	-26.	1.16	0.85
Res NonHmstd 1Un	192,816	192,816	0	0.0	2,848	2,094	-754	-26.	1.48	1.09
Res NonHmstd 2-3	44,447	44,447	0	0.0	842	726	-116	-13.	1.89	1.63
Reg Apartments	5,432	5,432	0	0.0	152	110	-42	-27.	2.80	2.03
Low-income Apts	690	690	0	0.0	10	9	-1	-10.	1.40	1.25
Seasonal Rec	2,393,419	2,393,419	0	0.0	33,088	30,296	-2,792	-8.4	1.38	1.27
Com/Ind Lo Tier	130,752	130,752	0	0.0	3,540	3,240	-300	-8.5	2.71	2.48
Com/Ind Hi Tier	86,540	86,540	0	0.0	3,242	2,823	-419	-12.	3.75	3.26
Publ U: Elec Gen	8,761	8,761	0	0.0	357	205	-151	-42.	4.07	2.34
Publ U: Other	297,033	297,033	0	0.0	13,016	11,262	-1,754	-13.	4.38	3.79
Ag Hmstd: House	613,998	613,998	0	0.0	7,497	6,041	-1,457	-19.	1.22	0.98
Ag Hmstd: Land	984,099	984,099	0	0.0	5,180	5,553	373	7.2	0.53	0.56
Ag NonHmstd	357,899	357,899	0	0.0	4,702	4,450	-252	-5.4	1.31	1.24
Total	8,339,852	8,339,852	0	0.0	111,813	94,272	-17,541	-15.	1.34	1.13

Tax

	Baseline	Alternativ	Change	Pctg Chng
Total Tax	106,117	83,901	-22,215	-20.
(-) TIF Tax	22	14	-8	-35.
(-) FD Contrib Tax	0	0	0	0.0
(=) Taxable Tax	106,095	83,887	-22,208	-20.
FD Distrib Tax	0	0	0	-41.

Tax Rates

	Net Tax Cap		Ref Mkt Val (mills)	
	Base	Alter	Base	Alter
County	48.47	62.96	0.000	0.00
City/Town	12.37	19.73	0.009	0.00
School District	50.13	24.56	0.622	0.321
Special District	0.47	0.73	0.000	0.00
Total	111.44	107.98	0.631	0.321

Tax Burdens on Hypothetical	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	64,100	64,100	0.0	584	456	-128	-21.	0.911	0.711
Res Hmstd: Avg Val	96,200	96,200	0.0	988	784	-204	-20.	1.027	0.814
Res Hmstd: Hi Val	128,200	128,200	0.0	1,498	1,168	-329	-22.	1.168	0.911
Res Hmstd: Ex-Hi Val	192,400	192,400	0.0	2,719	1,940	-779	-28.	1.413	1.008
Seas Rec: Lo Val	50,000	50,000	0.0	700	656	-44	-6.3	1.400	1.312
Seas Rec: Hi Val	150,000	150,000	0.0	2,472	2,227	-245	-9.9	1.647	1.484
Comm/Ind: Lo Val	150,000	150,000	0.0	4,106	3,787	-320	-7.8	2.737	2.524
Comm/Ind: Med Val	300,000	300,000	0.0	9,885	8,819	-1,065	-10.	3.294	2.939
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,849	32,306	-4,543	-12.	3.684	3.230

TACONITE CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	1,611,258	1,611,258	0	0.0	15,438	12,595	-2,843	-18.	0.96	0.78
Res NonHmstd 1Un	100,353	100,353	0	0.0	1,983	1,636	-347	-17.	1.98	1.63
Res NonHmstd 2-3	32,198	32,198	0	0.0	840	776	-64	-7.6	2.61	2.41
Reg Apartments	46,608	46,608	0	0.0	1,714	1,306	-407	-23.	3.68	2.80
Low-income Apts	49,683	49,683	0	0.0	794	726	-68	-8.6	1.60	1.46
Seasonal Rec	98,222	98,222	0	0.0	1,623	1,582	-40	-2.5	1.65	1.61
Com/Ind Lo Tier	231,800	231,800	0	0.0	8,708	7,730	-978	-11.	3.76	3.33
Com/Ind Hi Tier	262,876	262,876	0	0.0	13,736	11,611	-2,125	-15.	5.23	4.42
Publ U: Elec Gen	198,300	198,300	0	0.0	8,295	5,149	-3,146	-37.	4.18	2.60
Publ U: Other	106,079	106,079	0	0.0	4,813	4,186	-628	-13.	4.54	3.95
Ag Hmstd: House	3,526	3,526	0	0.0	38	28	-10	-26.	1.08	0.79
Ag Hmstd: Land	2,235	2,235	0	0.0	8	9	1	16.5	0.34	0.40
Ag NonHmstd	24,057	24,057	0	0.0	400	361	-40	-9.9	1.66	1.50
Total	2,767,196	2,767,196	0	0.0	58,390	47,696	-10,694	-18.	2.11	1.72

Tax

	Baseline	Alternativ	Change	Pctg Chng
Total Tax	47,276	34,940	-12,336	-26.
(-) TIF Tax	2,179	1,406	-773	-35.
(-) FD Contrib Tax	950	559	-391	-41.
(=) Taxable Tax	44,147	32,976	-11,171	-25.
FD Distrib Tax	1,071	630	-441	-41.

Tax Rates

	Net Tax Cap Base	Net Tax Cap Alter	Ref Mkt Val (mills) Base	Ref Mkt Val (mills) Alter
County	54.05	73.51	0.000	0.00
City/Town	52.75	52.59	0.036	0.03
School District	36.72	23.68	0.713	0.290
Special District	1.55	2.25	0.000	0.00
Total	145.07	152.03	0.749	0.328

Tax Burdens on Hypothetical

	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	38,700	38,700	0.0	173	152	-21	-12.	0.447	0.392
Res Hmstd: Avg Val	58,100	58,100	0.0	418	355	-63	-15.	0.719	0.610
Res Hmstd: Hi Val	77,400	77,400	0.0	672	584	-88	-13.	0.868	0.754
Res Hmstd: Ex-Hi Val	116,200	116,200	0.0	1,461	1,222	-239	-16.	1.257	1.051
Apartment (Mkt rate)	300,000	300,000	0.0	10,669	8,308	-2,362	-22.	3.556	2.769
Comm/Ind: Lo Val	150,000	150,000	0.0	5,354	4,825	-530	-9.9	3.569	3.216
Comm/Ind: Med Val	300,000	300,000	0.0	12,893	11,241	-1,651	-12.	4.297	3.747
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	48,072	41,186	-6,887	-14.	4.807	4.118

TACONITE TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	2,577,985	2,577,985	0	0.0	23,648	17,319	-6,329	-26.	0.92	0.67
Res NonHmstd 1Un	116,537	116,537	0	0.0	1,856	1,397	-459	-24.	1.59	1.20
Res NonHmstd 2-3	19,632	19,632	0	0.0	366	320	-45	-12.	1.86	1.63
Reg Apartments	2,304	2,304	0	0.0	63	47	-17	-26.	2.74	2.02
Low-income Apts	492	492	0	0.0	7	6	-1	-8.6	1.34	1.22
Seasonal Rec	2,132,958	2,132,958	0	0.0	31,812	29,232	-2,579	-8.1	1.49	1.37
Com/Ind Lo Tier	60,118	60,118	0	0.0	1,759	1,653	-106	-6.0	2.93	2.75
Com/Ind Hi Tier	112,234	112,234	0	0.0	4,777	4,181	-596	-12.	4.26	3.73
Publ U: Elec Gen	1,126	1,126	0	0.0	43	24	-19	-43.	3.82	2.15
Publ U: Other	211,825	211,825	0	0.0	8,849	7,617	-1,232	-13.	4.18	3.60
Ag Hmstd: House	118,837	118,837	0	0.0	795	590	-205	-25.	0.67	0.50
Ag Hmstd: Land	124,281	124,281	0	0.0	308	335	26	8.6	0.25	0.27
Ag NonHmstd	220,109	220,109	0	0.0	2,680	2,581	-99	-3.7	1.22	1.17
Total	5,698,437	5,698,437	0	0.0	76,963	65,304	-11,659	-15.	1.35	1.15

Tax

	Baseline	Alternativ	Change	Pctg Chng
Total Tax	78,138	60,079	-18,058	-23.
(-) TIF Tax	564	364	-200	-35.
(-) FD Contrib Tax	543	319	-223	-41.
(=) Taxable Tax	77,032	59,397	-17,635	-22.
FD Distrib Tax	431	254	-178	-41.

Tax Rates

	Net Tax Cap Base	Net Tax Cap Alter	Ref Mkt Val (mills) Base	Ref Mkt Val (mills) Alter
County	57.35	75.77	0.000	0.00
City/Town	13.32	13.37	0.000	0.00
School District	39.93	18.98	0.617	0.210
Special District	3.12	4.33	0.000	0.00
Total	113.73	112.46	0.617	0.210

Tax Burdens on Hypothetical	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	63,800	63,800	0.0	297	205	-93	-31.	0.465	0.320
Res Hmstd: Avg Val	95,700	95,700	0.0	701	521	-180	-25.	0.732	0.544
Res Hmstd: Hi Val	127,600	127,600	0.0	1,232	915	-316	-25.	0.965	0.717
Res Hmstd: Ex-Hi Val	191,300	191,300	0.0	2,466	1,702	-764	-31.	1.289	0.889
Seas Rec: Lo Val	50,000	50,000	0.0	713	679	-35	-4.8	1.426	1.357
Seas Rec: Hi Val	150,000	150,000	0.0	2,518	2,294	-224	-8.9	1.678	1.529
Comm/Ind: Lo Val	150,000	150,000	0.0	4,254	3,954	-300	-7.1	2.835	2.635
Comm/Ind: Med Val	300,000	300,000	0.0	10,241	9,215	-1,026	-10.	3.413	3.071
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	38,182	33,766	-4,416	-11.	3.818	3.376

DULUTH AREA

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	2,935,602	2,935,602	0	0.0	44,233	34,460	-9,772	-22.	1.51	1.17
Res NonHmstd 1Un	158,924	158,924	0	0.0	2,991	2,250	-741	-24.	1.88	1.42
Res NonHmstd 2-3	90,459	90,459	0	0.0	2,190	1,917	-273	-12.	2.42	2.12
Reg Apartments	127,424	127,424	0	0.0	4,447	3,228	-1,219	-27.	3.49	2.53
Low-income Apts	54,990	54,990	0	0.0	828	693	-135	-16.	1.50	1.26
Seasonal Rec	61,225	61,225	0	0.0	1,097	1,043	-54	-4.9	1.79	1.70
Com/Ind Lo Tier	171,000	171,000	0	0.0	5,968	5,159	-809	-13.	3.49	3.02
Com/Ind Hi Tier	463,065	463,065	0	0.0	22,774	18,488	-4,286	-18.	4.92	3.99
Publ U: Elec Gen	694	694	0	0.0	34	19	-15	-43.	4.92	2.77
Publ U: Other	112,240	112,240	0	0.0	5,486	4,487	-998	-18.	4.89	4.00
Ag Hmstd: House	10,982	10,982	0	0.0	166	133	-33	-19.	1.51	1.21
Ag Hmstd: Land	8,358	8,358	0	0.0	41	53	12	29.3	0.49	0.63
Ag NonHmstd	13,832	13,832	0	0.0	206	201	-5	-2.4	1.49	1.45
Total	4,208,794	4,208,794	0	0.0	90,460	72,132	-18,328	-20.	2.15	1.71

Tax

	Baseline	Alternativ	Change	Pctg Chng
Total Tax	66,884	50,044	-16,840	-25.
(-) TIF Tax	7,215	4,655	-2,560	-35.
(-) FD Contrib Tax	0	0	0	0.0
(=) Taxable Tax	59,669	45,389	-14,280	-23.
FD Distrib Tax	0	0	0	0.0

Tax Rates

	Net Tax Cap Base	Net Tax Cap Alter	Ref Mkt Val (mills) Base	Ref Mkt Val (mills) Alter
County	67.84	89.66	0.000	0.00
City/Town	27.00	29.56	0.000	0.00
School District	44.60	20.41	0.725	0.000
Special District	2.26	3.14	0.000	0.00
Total	141.69	142.77	0.725	0.000

Tax Burdens on Hypothetical	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	63,100	63,100	0.0	782	649	-134	-17.	1.239	1.027
Res Hmstd: Avg Val	94,700	94,700	0.0	1,316	1,065	-251	-19.	1.389	1.124
Res Hmstd: Hi Val	126,300	126,300	0.0	1,954	1,545	-410	-21.	1.547	1.222
Res Hmstd: Ex-Hi Val	189,400	189,400	0.0	3,475	2,502	-973	-28.	1.834	1.321
Apartment (Mkt rate)	300,000	300,000	0.0	10,420	7,710	-2,710	-26.	3.473	2.569
Comm/Ind: Lo Val	150,000	150,000	0.0	5,210	4,521	-688	-13.	3.473	3.014
Comm/Ind: Med Val	300,000	300,000	0.0	12,545	10,550	-1,995	-15.	4.181	3.516
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	46,776	38,683	-8,093	-17.	4.677	3.868

EAST CENTRAL CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	1,775,194	1,775,194	0	0.0	28,626	24,151	-4,475	-15.	1.61	1.36
Res NonHmstd 1Un	100,385	100,385	0	0.0	2,087	1,662	-425	-20.	2.08	1.66
Res NonHmstd 2-3	47,073	47,073	0	0.0	1,239	1,137	-102	-8.2	2.63	2.42
Reg Apartments	59,320	59,320	0	0.0	2,323	1,773	-550	-23.	3.92	2.99
Low-income Apts	57,941	57,941	0	0.0	987	887	-101	-10.	1.70	1.53
Seasonal Rec	38,294	38,294	0	0.0	874	825	-49	-5.6	2.28	2.15
Com/Ind Lo Tier	216,900	216,900	0	0.0	8,406	7,274	-1,132	-13.	3.88	3.35
Com/Ind Hi Tier	303,342	303,342	0	0.0	16,120	13,411	-2,709	-16.	5.31	4.42
Publ U: Elec Gen	1,196	1,196	0	0.0	61	39	-23	-36.	5.12	3.24
Publ U: Other	68,673	68,673	0	0.0	3,621	2,992	-630	-17.	5.27	4.36
Ag Hmstd: House	43,522	43,522	0	0.0	674	504	-170	-25.	1.55	1.16
Ag Hmstd: Land	35,532	35,532	0	0.0	191	205	15	7.9	0.54	0.58
Ag NonHmstd	17,546	17,546	0	0.0	272	255	-17	-6.3	1.55	1.45
Total	2,764,918	2,764,918	0	0.0	65,481	55,114	-10,367	-15.	2.37	1.99

Tax

	Baseline	Alternativ	Change	Pctg Chng
Total Tax	44,199	32,937	-11,262	-25.
(-) TIF Tax	2,792	1,801	-991	-35.
(-) FD Contrib Tax	0	0	0	0.0
(=) Taxable Tax	41,407	31,135	-10,271	-24.
FD Distrib Tax	0	0	0	0.0

Tax Rates

	Net Tax Cap Base	Net Tax Cap Alter	Ref Mkt Val (mills) Base	Ref Mkt Val (mills) Alter
County	57.13	73.51	0.013	0.01
City/Town	41.01	54.43	0.046	0.04
School District	53.84	30.11	0.964	0.387
Special District	0.91	1.25	0.000	0.00
Total	152.89	159.30	1.024	0.452

Tax Burdens on Hypothetical	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	60,800	60,800	0.0	833	753	-80	-9.6	1.370	1.238
Res Hmstd: Avg Val	91,100	91,100	0.0	1,373	1,202	-171	-12.	1.506	1.319
Res Hmstd: Hi Val	121,500	121,500	0.0	2,044	1,727	-317	-15.	1.682	1.421
Res Hmstd: Ex-Hi Val	182,300	182,300	0.0	3,640	2,778	-862	-23.	1.996	1.523
Apartment (Mkt rate)	300,000	300,000	0.0	11,315	8,738	-2,578	-22.	3.771	2.912
Comm/Ind: Lo Val	150,000	150,000	0.0	5,658	4,961	-697	-12.	3.771	3.307
Comm/Ind: Med Val	300,000	300,000	0.0	13,609	11,553	-2,056	-15.	4.536	3.850
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	50,714	42,316	-8,399	-16.	5.071	4.231

EAST CENTRAL TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	2,876,808	2,876,808	0	0.0	41,043	32,049	-8,994	-21.	1.43	1.11
Res NonHmstd 1Un	144,721	144,721	0	0.0	2,556	1,926	-630	-24.	1.77	1.33
Res NonHmstd 2-3	44,743	44,743	0	0.0	996	881	-115	-11.	2.23	1.97
Reg Apartments	3,362	3,362	0	0.0	107	77	-29	-27.	3.17	2.30
Low-income Apts	43	43	0	0.0	1	1	0	-4.6	1.37	1.31
Seasonal Rec	717,338	717,338	0	0.0	12,404	11,128	-1,276	-10.	1.73	1.55
Com/Ind Lo Tier	62,794	62,794	0	0.0	2,055	1,810	-245	-11.	3.27	2.88
Com/Ind Hi Tier	37,943	37,943	0	0.0	1,740	1,464	-276	-15.	4.59	3.86
Publ U: Elec Gen	8,046	8,046	0	0.0	379	245	-135	-35.	4.71	3.04
Publ U: Other	144,356	144,356	0	0.0	6,573	5,666	-907	-13.	4.55	3.93
Ag Hmstd: House	691,214	691,214	0	0.0	10,067	7,406	-2,662	-26.	1.46	1.07
Ag Hmstd: Land	675,764	675,764	0	0.0	3,423	3,752	329	9.6	0.51	0.56
Ag NonHmstd	216,159	216,159	0	0.0	3,120	2,869	-252	-8.1	1.44	1.33
Total	5,623,291	5,623,291	0	0.0	84,465	69,273	-15,191	-18.	1.50	1.23

Tax

	Baseline	Alternativ	Change	Pctg Chng
Total Tax	68,903	55,648	-13,255	-19.
(-) TIF Tax	80	52	-28	-35.
(-) FD Contrib Tax	0	0	0	0.0
(=) Taxable Tax	68,823	55,596	-13,227	-19.
FD Distrib Tax	0	0	0	0.0

Tax Rates

	Net Tax Cap Base	Net Tax Cap Alter	Ref Mkt Val (mills) Base	Ref Mkt Val (mills) Alter
County	59.71	75.32	0.027	0.03
City/Town	14.80	23.15	0.000	0.00
School District	55.24	30.74	0.845	0.328
Special District	0.82	1.09	0.000	0.00
Total	130.58	130.30	0.872	0.361

Tax Burdens on Hypothetical	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	71,200	71,200	0.0	804	669	-135	-16.	1.129	0.939
Res Hmstd: Avg Val	106,700	106,700	0.0	1,413	1,152	-260	-18.	1.324	1.080
Res Hmstd: Hi Val	142,300	142,300	0.0	2,155	1,661	-494	-22.	1.514	1.167
Res Hmstd: Ex-Hi Val	213,500	213,500	0.0	3,751	2,679	-1,072	-28.	1.756	1.254
Seas Rec: Lo Val	50,000	50,000	0.0	827	768	-59	-7.2	1.654	1.535
Seas Rec: Hi Val	150,000	150,000	0.0	2,916	2,562	-354	-12.	1.944	1.707
Comm/Ind: Lo Val	150,000	150,000	0.0	4,832	4,295	-537	-11.	3.221	2.863
Comm/Ind: Med Val	300,000	300,000	0.0	11,622	10,003	-1,618	-13.	3.873	3.334
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	43,309	36,643	-6,666	-15.	4.330	3.664

CENTRAL MINN CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	6,012,515	6,012,515	0	0.0	83,125	66,046	-17,079	-20.	1.38	1.10
Res NonHmstd 1Un	239,843	239,843	0	0.0	4,133	3,147	-986	-23.	1.72	1.31
Res NonHmstd 2-3	183,764	183,764	0	0.0	3,888	3,555	-333	-8.6	2.12	1.93
Reg Apartments	395,748	395,748	0	0.0	12,478	9,402	-3,076	-24.	3.15	2.38
Low-income Apts	169,826	169,826	0	0.0	2,321	2,038	-282	-12.	1.37	1.20
Seasonal Rec	37,445	37,445	0	0.0	687	607	-80	-11.	1.83	1.62
Com/Ind Lo Tier	508,797	508,797	0	0.0	16,134	14,609	-1,525	-9.5	3.17	2.87
Com/Ind Hi Tier	1,286,730	1,286,730	0	0.0	56,158	48,847	-7,311	-13.	4.36	3.80
Publ U: Elec Gen	664,593	664,593	0	0.0	25,515	16,874	-8,641	-33.	3.84	2.54
Publ U: Other	361,479	361,479	0	0.0	14,679	13,577	-1,102	-7.5	4.06	3.76
Ag Hmstd: House	87,540	87,540	0	0.0	1,275	977	-298	-23.	1.46	1.12
Ag Hmstd: Land	79,229	79,229	0	0.0	413	429	16	3.9	0.52	0.54
Ag NonHmstd	53,571	53,571	0	0.0	716	680	-37	-5.1	1.34	1.27
Total	10,081,081	10,081,081	0	0.0	221,521	180,788	-40,733	-18.	2.20	1.79

Tax

	Baseline	Alternativ	Change	Pctg Chng
Total Tax	185,155	130,034	-55,120	-29.
(-) TIF Tax	12,780	8,245	-4,535	-35.
(-) FD Contrib Tax	0	0	0	0.0
(=) Taxable Tax	172,375	121,789	-50,586	-29.
FD Distrib Tax	0	0	0	0.0

Tax Rates

	Net Tax Cap Base	Net Tax Cap Alter	Ref Mkt Val (mills) Base	Ref Mkt Val (mills) Alter
County	36.64	50.00	0.000	0.00
City/Town	32.87	45.19	0.026	0.02
School District	49.99	30.40	1.107	0.426
Special District	1.99	2.27	0.000	0.00
Total	121.50	127.85	1.133	0.452

Tax Burdens on Hypothetical	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	75,200	75,200	0.0	821	695	-127	-15.	1.092	0.923
Res Hmstd: Avg Val	112,900	112,900	0.0	1,468	1,224	-244	-16.	1.300	1.083
Res Hmstd: Hi Val	150,500	150,500	0.0	2,197	1,755	-442	-20.	1.460	1.166
Res Hmstd: Ex-Hi Val	225,700	225,700	0.0	3,790	2,818	-972	-25.	1.679	1.248
Apartment (Mkt rate)	300,000	300,000	0.0	9,088	7,040	-2,048	-22.	3.029	2.346
Comm/Ind: Lo Val	150,000	150,000	0.0	4,544	4,253	-290	-6.4	3.029	2.835
Comm/Ind: Med Val	300,000	300,000	0.0	10,910	9,902	-1,008	-9.2	3.636	3.300
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	40,620	36,263	-4,357	-10.	4.061	3.626

CENTRAL MINN TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	3,646,121	3,646,121	0	0.0	43,889	33,098	-10,790	-24.	1.20	0.91
Res NonHmstd 1Un	133,534	133,534	0	0.0	1,955	1,436	-519	-26.	1.46	1.08
Res NonHmstd 2-3	66,578	66,578	0	0.0	1,220	1,084	-136	-11.	1.83	1.63
Reg Apartments	2,747	2,747	0	0.0	71	53	-18	-25.	2.58	1.92
Low-income Apts	236	236	0	0.0	3	2	0	-16.	1.17	0.98
Seasonal Rec	445,852	445,852	0	0.0	6,455	5,917	-538	-8.3	1.45	1.33
Com/Ind Lo Tier	101,853	101,853	0	0.0	2,673	2,534	-138	-5.2	2.62	2.49
Com/Ind Hi Tier	77,847	77,847	0	0.0	2,775	2,511	-263	-9.5	3.56	3.23
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	146,596	146,596	0	0.0	5,275	4,773	-502	-9.5	3.60	3.26
Ag Hmstd: House	878,070	878,070	0	0.0	10,438	7,545	-2,893	-27.	1.19	0.86
Ag Hmstd: Land	1,184,271	1,184,271	0	0.0	6,041	5,870	-171	-2.8	0.51	0.50
Ag NonHmstd	244,986	244,986	0	0.0	2,793	2,612	-181	-6.5	1.14	1.07
Total	6,928,691	6,928,691	0	0.0	83,587	67,436	-16,151	-19.	1.21	0.97

Tax

	Baseline	Alternativ	Change	Pctg Chng
Total Tax	85,769	67,183	-18,587	-21.
(-) TIF Tax	183	118	-65	-35.
(-) FD Contrib Tax	0	0	0	0.0
(=) Taxable Tax	85,587	67,065	-18,522	-21.
FD Distrib Tax	0	0	0	0.0

Tax Rates

	Net Tax Cap Base	Net Tax Cap Alter	Ref Mkt Val (mills) Base	Ref Mkt Val (mills) Alter
County	36.78	50.19	0.000	0.00
City/Town	14.09	23.34	0.000	0.00
School District	52.57	30.83	1.019	0.396
Special District	0.84	0.96	0.000	0.00
Total	104.28	105.32	1.019	0.396

Tax Burdens on Hypothetical	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	90,200	90,200	0.0	884	695	-189	-21.	0.979	0.769
Res Hmstd: Avg Val	135,200	135,200	0.0	1,559	1,227	-332	-21.	1.153	0.907
Res Hmstd: Hi Val	180,300	180,300	0.0	2,381	1,760	-621	-26.	1.320	0.976
Res Hmstd: Ex-Hi Val	270,500	270,500	0.0	4,025	2,827	-1,198	-29.	1.487	1.045
Seas Rec: Lo Val	50,000	50,000	0.0	677	643	-34	-5.0	1.353	1.285
Seas Rec: Hi Val	150,000	150,000	0.0	2,377	2,187	-190	-8.0	1.584	1.458
Comm/Ind: Lo Val	150,000	150,000	0.0	3,907	3,738	-169	-4.3	2.604	2.492
Comm/Ind: Med Val	300,000	300,000	0.0	9,378	8,703	-676	-7.2	3.126	2.900
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	34,910	31,870	-3,041	-8.7	3.491	3.186

SOUTHWEST CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	3,515,452	3,515,452	0	0.0	52,829	43,842	-8,987	-17.	1.50	1.25
Res NonHmstd 1Un	193,122	193,122	0	0.0	3,805	3,080	-725	-19.	1.97	1.60
Res NonHmstd 2-3	56,248	56,248	0	0.0	1,399	1,231	-168	-12.	2.49	2.19
Reg Apartments	161,757	161,757	0	0.0	5,824	4,290	-1,534	-26.	3.60	2.65
Low-income Apts	78,883	78,883	0	0.0	1,247	1,083	-164	-13.	1.58	1.37
Seasonal Rec	11,857	11,857	0	0.0	283	253	-30	-10.	2.38	2.13
Com/Ind Lo Tier	469,864	469,864	0	0.0	17,468	15,022	-2,446	-14.	3.72	3.20
Com/Ind Hi Tier	591,512	591,512	0	0.0	29,796	24,274	-5,522	-18.	5.04	4.10
Publ U: Elec Gen	4,312	4,312	0	0.0	199	112	-86	-43.	4.60	2.60
Publ U: Other	63,589	63,589	0	0.0	3,411	2,767	-644	-18.	5.36	4.35
Ag Hmstd: House	17,486	17,486	0	0.0	284	236	-48	-16.	1.62	1.35
Ag Hmstd: Land	32,731	32,731	0	0.0	328	293	-35	-10.	1.00	0.90
Ag NonHmstd	34,058	34,058	0	0.0	631	562	-68	-10.	1.85	1.65
Total	5,230,871	5,230,871	0	0.0	117,502	97,045	-20,457	-17.	2.25	1.86

Tax

	Baseline	Alternativ	Change	Pctg Chng
Total Tax	81,585	62,567	-19,018	-23.
(-) TIF Tax	4,883	3,150	-1,733	-35.
(-) FD Contrib Tax	0	0	0	0.0
(=) Taxable Tax	76,702	59,417	-17,286	-22.
FD Distrib Tax	0	0	0	0.0

Tax Rates

	Net Tax Cap Base	Net Tax Cap Alter	Ref Mkt Val (mills) Base	Ref Mkt Val (mills) Alter
County	50.28	63.09	0.021	0.04
City/Town	50.74	61.98	0.027	0.02
School District	46.92	22.13	1.044	0.691
Special District	0.75	1.13	0.000	0.00
Total	148.70	148.32	1.093	0.760

Tax Burdens on Hypothetical

	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	42,900	42,900	0.0	577	497	-80	-13.	1.345	1.159
Res Hmstd: Avg Val	64,300	64,300	0.0	865	745	-119	-13.	1.345	1.159
Res Hmstd: Hi Val	85,800	85,800	0.0	1,233	1,043	-190	-15.	1.436	1.215
Res Hmstd: Ex-Hi Val	128,700	128,700	0.0	2,174	1,750	-424	-19.	1.689	1.359
Apartment (Mkt rate)	300,000	300,000	0.0	11,034	8,238	-2,797	-25.	3.678	2.745
Comm/Ind: Lo Val	150,000	150,000	0.0	5,517	4,760	-757	-13.	3.678	3.173
Comm/Ind: Med Val	300,000	300,000	0.0	13,265	11,069	-2,195	-16.	4.421	3.689
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	49,420	40,512	-8,909	-18.	4.942	4.051

SOUTHWEST TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	1,502,861	1,502,861	0	0.0	18,594	13,745	-4,849	-26.	1.24	0.91
Res NonHmstd 1Un	143,264	143,264	0	0.0	2,135	1,640	-494	-23.	1.49	1.14
Res NonHmstd 2-3	20,717	20,717	0	0.0	414	358	-55	-13.	2.00	1.73
Reg Apartments	2,487	2,487	0	0.0	67	49	-18	-27.	2.68	1.95
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	279,174	279,174	0	0.0	4,606	4,105	-500	-10.	1.65	1.47
Com/Ind Lo Tier	85,983	85,983	0	0.0	2,408	2,199	-209	-8.7	2.80	2.56
Com/Ind Hi Tier	127,951	127,951	0	0.0	4,785	4,187	-598	-12.	3.74	3.27
Publ U: Elec Gen	29,751	29,751	0	0.0	949	595	-353	-37.	3.19	2.00
Publ U: Other	254,171	254,171	0	0.0	9,105	8,066	-1,039	-11.	3.58	3.17
Ag Hmstd: House	946,882	946,882	0	0.0	10,059	7,447	-2,613	-26.	1.06	0.79
Ag Hmstd: Land	5,971,638	5,971,638	0	0.0	40,928	32,867	-8,061	-19.	0.69	0.55
Ag NonHmstd	2,867,482	2,867,482	0	0.0	33,702	29,071	-4,632	-13.	1.18	1.01
Total	12,232,363	12,232,363	0	0.0	127,751	104,328	-23,423	-18.	1.04	0.85

Tax

	Baseline	Alternativ	Change	Pctg Chng
Total Tax	126,571	103,427	-23,144	-18.
(-) TIF Tax	486	313	-172	-35.
(-) FD Contrib Tax	0	0	0	0.0
(=) Taxable Tax	126,085	103,114	-22,972	-18.
FD Distrib Tax	0	0	0	0.0

Tax Rates

	Net Tax Cap Base	Net Tax Cap Alter	Ref Mkt Val (mills) Base	Ref Mkt Val (mills) Alter
County	52.43	64.87	0.020	0.03
City/Town	10.27	16.90	0.000	0.00
School District	45.35	20.29	1.027	0.723
Special District	0.76	1.14	0.000	0.00
Total	108.81	103.20	1.047	0.757

Tax Burdens on Hypothetical	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	58,900	58,900	0.0	557	417	-140	-25.	0.946	0.707
Res Hmstd: Avg Val	88,400	88,400	0.0	904	686	-218	-24.	1.022	0.776
Res Hmstd: Hi Val	117,800	117,800	0.0	1,343	1,038	-305	-22.	1.140	0.881
Res Hmstd: Ex-Hi Val	176,700	176,700	0.0	2,430	1,744	-686	-28.	1.375	0.986
Comm/Ind: Lo Val	150,000	150,000	0.0	4,074	3,744	-330	-8.1	2.716	2.496
Comm/Ind: Med Val	300,000	300,000	0.0	9,780	8,699	-1,081	-11.	3.260	2.899
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,409	31,822	-4,587	-12.	3.640	3.182

SOUTH CENTRAL CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	3,509,793	3,509,793	0	0.0	46,437	35,309	-11,128	-24.	1.32	1.01
Res NonHmstd 1Un	149,063	149,063	0	0.0	2,544	1,923	-620	-24.	1.71	1.29
Res NonHmstd 2-3	87,163	87,163	0	0.0	1,849	1,570	-279	-15.	2.12	1.80
Reg Apartments	184,149	184,149	0	0.0	5,501	3,870	-1,631	-29.	2.99	2.10
Low-income Apts	59,470	59,470	0	0.0	796	653	-143	-18.	1.34	1.10
Seasonal Rec	10,513	10,513	0	0.0	215	194	-20	-9.5	2.04	1.85
Com/Ind Lo Tier	373,952	373,952	0	0.0	12,098	10,485	-1,613	-13.	3.24	2.80
Com/Ind Hi Tier	679,277	679,277	0	0.0	28,487	23,743	-4,744	-16.	4.19	3.50
Publ U: Elec Gen	17,541	17,541	0	0.0	687	379	-309	-44.	3.92	2.16
Publ U: Other	67,290	67,290	0	0.0	2,924	2,437	-487	-16.	4.35	3.62
Ag Hmstd: House	9,831	9,831	0	0.0	150	115	-35	-23.	1.53	1.17
Ag Hmstd: Land	19,371	19,371	0	0.0	159	144	-15	-9.4	0.82	0.74
Ag NonHmstd	23,666	23,666	0	0.0	350	308	-42	-12.	1.48	1.30
Total	5,191,080	5,191,080	0	0.0	102,197	81,130	-21,067	-20.	1.97	1.56

Tax

	Baseline	Alternativ	Change	Pctg Chng
Total Tax	84,581	63,151	-21,430	-25.
(-) TIF Tax	4,297	2,772	-1,525	-35.
(-) FD Contrib Tax	0	0	0	0.0
(=) Taxable Tax	80,285	60,379	-19,906	-24.
FD Distrib Tax	0	0	0	0.0

Tax Rates

	Net Tax Cap Base	Net Tax Cap Alter	Ref Mkt Val (mills) Base	Ref Mkt Val (mills) Alter
County	42.03	54.47	0.000	0.00
City/Town	41.38	49.66	0.016	0.01
School District	41.99	17.22	0.937	0.394
Special District	0.26	0.45	0.000	0.00
Total	125.66	121.80	0.952	0.410

Tax Burdens on Hypothetical	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	54,100	54,100	0.0	600	465	-135	-22.	1.109	0.859
Res Hmstd: Avg Val	81,200	81,200	0.0	935	723	-212	-22.	1.151	0.890
Res Hmstd: Hi Val	108,200	108,200	0.0	1,412	1,087	-325	-23.	1.305	1.004
Res Hmstd: Ex-Hi Val	162,300	162,300	0.0	2,509	1,817	-692	-27.	1.545	1.119
Apartment (Mkt rate)	300,000	300,000	0.0	9,333	6,700	-2,633	-28.	3.111	2.233
Comm/Ind: Lo Val	150,000	150,000	0.0	4,667	4,111	-556	-11.	3.111	2.740
Comm/Ind: Med Val	300,000	300,000	0.0	11,218	9,572	-1,646	-14.	3.739	3.190
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	41,791	35,056	-6,735	-16.	4.179	3.505

SOUTH CENTRAL TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	1,306,583	1,306,583	0	0.0	14,212	9,797	-4,415	-31.	1.09	0.75
Res NonHmstd 1Un	100,814	100,814	0	0.0	1,337	964	-372	-27.	1.33	0.96
Res NonHmstd 2-3	19,080	19,080	0	0.0	327	269	-58	-17.	1.71	1.41
Reg Apartments	2,280	2,280	0	0.0	56	39	-17	-31.	2.47	1.70
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	78,964	78,964	0	0.0	1,097	930	-167	-15.	1.39	1.18
Com/Ind Lo Tier	50,246	50,246	0	0.0	1,210	1,126	-83	-6.9	2.41	2.24
Com/Ind Hi Tier	58,112	58,112	0	0.0	1,957	1,715	-242	-12.	3.37	2.95
Publ U: Elec Gen	10,763	10,763	0	0.0	308	158	-150	-48.	2.86	1.47
Publ U: Other	169,572	169,572	0	0.0	5,606	4,964	-642	-11.	3.31	2.93
Ag Hmstd: House	730,445	730,445	0	0.0	7,466	4,911	-2,555	-34.	1.02	0.67
Ag Hmstd: Land	3,758,731	3,758,731	0	0.0	24,691	19,134	-5,557	-22.	0.66	0.51
Ag NonHmstd	1,552,355	1,552,355	0	0.0	16,486	13,880	-2,606	-15.	1.06	0.89
Total	7,837,945	7,837,945	0	0.0	74,753	57,888	-16,866	-22.	0.95	0.74

Tax

	Baseline	Alternativ	Change	Pctg Chng
Total Tax	82,586	66,747	-15,839	-19.
(-) TIF Tax	20	13	-7	-35.
(-) FD Contrib Tax	0	0	0	0.0
(=) Taxable Tax	82,567	66,735	-15,832	-19.
FD Distrib Tax	0	0	0	0.0

Tax Rates

	Net Tax Cap		Ref Mkt Val (mills)	
	Base	Alter	Base	Alter
County	45.52	57.40	0.000	0.00
City/Town	9.67	15.15	0.000	0.00
School District	43.74	17.72	0.984	0.488
Special District	0.25	0.44	0.000	0.00
Total	99.18	90.71	0.984	0.488

Tax Burdens on Hypothetical	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	71,800	71,800	0.0	605	399	-206	-34.	0.843	0.555
Res Hmstd: Avg Val	107,700	107,700	0.0	1,062	754	-307	-29.	0.985	0.700
Res Hmstd: Hi Val	143,600	143,600	0.0	1,611	1,129	-482	-29.	1.122	0.786
Res Hmstd: Ex-Hi Val	215,300	215,300	0.0	2,855	1,879	-976	-34.	1.326	0.872
Comm/Ind: Lo Val	150,000	150,000	0.0	3,718	3,423	-295	-7.9	2.478	2.282
Comm/Ind: Med Val	300,000	300,000	0.0	8,924	7,963	-961	-10.	2.974	2.654
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	33,217	29,149	-4,068	-12.	3.321	2.914

OLMSTED COUNTY

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	4,227,338	4,227,338	0	0.0	62,098	49,578	-12,520	-20.	1.47	1.17
Res NonHmstd 1Un	184,372	184,372	0	0.0	3,367	2,553	-814	-24.	1.83	1.38
Res NonHmstd 2-3	81,634	81,634	0	0.0	1,774	1,635	-139	-7.9	2.17	2.00
Reg Apartments	194,623	194,623	0	0.0	6,121	4,762	-1,359	-22.	3.15	2.45
Low-income Apts	65,462	65,462	0	0.0	932	830	-102	-10.	1.42	1.27
Seasonal Rec	3,560	3,560	0	0.0	67	61	-6	-8.9	1.87	1.70
Com/Ind Lo Tier	196,676	196,676	0	0.0	6,149	5,722	-427	-6.9	3.13	2.91
Com/Ind Hi Tier	945,449	945,449	0	0.0	41,212	36,483	-4,729	-11.	4.36	3.86
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	47,287	47,287	0	0.0	1,986	1,750	-236	-11.	4.20	3.70
Ag Hmstd: House	243,977	243,977	0	0.0	3,284	2,382	-902	-27.	1.35	0.98
Ag Hmstd: Land	356,586	356,586	0	0.0	2,215	2,019	-197	-8.9	0.62	0.57
Ag NonHmstd	119,495	119,495	0	0.0	1,454	1,347	-107	-7.4	1.22	1.13
Total	6,666,458	6,666,458	0	0.0	130,660	109,122	-21,538	-16.	1.96	1.64

Tax

	Baseline	Alternativ	Change	Pctg Chng
Total Tax	107,883	78,010	-29,873	-27.
(-) TIF Tax	4,776	3,081	-1,695	-35.
(-) FD Contrib Tax	0	0	0	0.0
(=) Taxable Tax	103,107	74,929	-28,178	-27.
FD Distrib Tax	0	0	0	0.0

Tax Rates

	Net Tax Cap Base	Net Tax Cap Alter	Ref Mkt Val (mills) Base	Ref Mkt Val (mills) Alter
County	43.30	59.48	0.000	0.00
City/Town	26.10	37.17	0.003	0.00
School District	51.36	29.28	1.787	1.136
Special District	0.00	0.00	0.000	0.00
Total	120.76	125.94	1.790	1.139

Tax Burdens on Hypothetical

	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	81,300	81,300	0.0	957	817	-139	-14.	1.176	1.005
Res Hmstd: Avg Val	122,000	122,000	0.0	1,672	1,413	-259	-15.	1.370	1.158
Res Hmstd: Hi Val	162,700	162,700	0.0	2,547	2,008	-538	-21.	1.565	1.234
Res Hmstd: Ex-Hi Val	244,000	244,000	0.0	4,312	3,198	-1,114	-25.	1.767	1.310
Apartment (Mkt rate)	300,000	300,000	0.0	9,232	7,142	-2,090	-22.	3.077	2.380
Comm/Ind: Lo Val	150,000	150,000	0.0	4,616	4,313	-303	-6.6	3.077	2.875
Comm/Ind: Med Val	300,000	300,000	0.0	11,043	10,008	-1,036	-9.4	3.681	3.335
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	41,038	36,581	-4,457	-10.	4.103	3.658

SOUTHEAST CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	6,154,326	6,154,326	0	0.0	82,886	61,413	-21,473	-25.	1.35	1.00
Res NonHmstd 1Un	257,328	257,328	0	0.0	4,439	3,239	-1,199	-27.	1.72	1.26
Res NonHmstd 2-3	135,247	135,247	0	0.0	2,997	2,589	-408	-13.	2.22	1.91
Reg Apartments	237,993	237,993	0	0.0	7,468	5,239	-2,230	-29.	3.14	2.20
Low-income Apts	101,215	101,215	0	0.0	1,401	1,156	-245	-17.	1.38	1.14
Seasonal Rec	24,335	24,335	0	0.0	453	400	-52	-11.	1.86	1.64
Com/Ind Lo Tier	580,970	580,970	0	0.0	18,575	16,085	-2,490	-13.	3.20	2.77
Com/Ind Hi Tier	897,185	897,185	0	0.0	39,275	32,376	-6,899	-17.	4.38	3.61
Publ U: Elec Gen	291,031	291,031	0	0.0	13,987	9,515	-4,472	-32.	4.81	3.27
Publ U: Other	205,891	205,891	0	0.0	9,509	8,294	-1,215	-12.	4.62	4.03
Ag Hmstd: House	25,618	25,618	0	0.0	370	282	-88	-23.	1.45	1.10
Ag Hmstd: Land	46,109	46,109	0	0.0	343	309	-33	-9.7	0.74	0.67
Ag NonHmstd	35,902	35,902	0	0.0	498	449	-50	-10.	1.39	1.25
Total	8,993,150	8,993,150	0	0.0	182,201	141,347	-40,855	-22.	2.03	1.57

Tax

	Baseline	Alternativ	Change	Pctg Chng
Total Tax	147,588	108,998	-38,590	-26.
(-) TIF Tax	7,451	4,807	-2,644	-35.
(-) FD Contrib Tax	0	0	0	0.0
(=) Taxable Tax	140,137	104,191	-35,946	-25.
FD Distrib Tax	0	0	0	0.0

Tax Rates

	Net Tax Cap Base	Net Tax Cap Alter	Ref Mkt Val (mills) Base	Ref Mkt Val (mills) Alter
County	39.48	51.44	0.000	0.00
City/Town	37.55	44.71	0.019	0.01
School District	49.84	26.51	1.084	0.510
Special District	0.81	1.19	0.000	0.00
Total	127.68	123.85	1.103	0.529

Tax Burdens on Hypothetical	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	61,400	61,400	0.0	698	547	-151	-21.	1.136	0.891
Res Hmstd: Avg Val	92,100	92,100	0.0	1,154	900	-255	-22.	1.253	0.977
Res Hmstd: Hi Val	122,700	122,700	0.0	1,706	1,323	-384	-22.	1.390	1.077
Res Hmstd: Ex-Hi Val	184,100	184,100	0.0	3,061	2,171	-890	-29.	1.662	1.179
Apartment (Mkt rate)	300,000	300,000	0.0	9,524	6,846	-2,677	-28.	3.174	2.282
Comm/Ind: Lo Val	150,000	150,000	0.0	4,762	4,175	-587	-12.	3.174	2.783
Comm/Ind: Med Val	300,000	300,000	0.0	11,439	9,715	-1,724	-15.	3.812	3.238
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	42,598	35,568	-7,029	-16.	4.259	3.556

SOUTHEAST TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	2,261,193	2,261,193	0	0.0	26,273	19,183	-7,089	-27.	1.16	0.85
Res NonHmstd 1Un	143,931	143,931	0	0.0	2,064	1,568	-497	-24.	1.43	1.09
Res NonHmstd 2-3	30,108	30,108	0	0.0	562	490	-71	-12.	1.87	1.63
Reg Apartments	1,331	1,331	0	0.0	37	27	-10	-26.	2.76	2.02
Low-income Apts	79	79	0	0.0	1	1	0	-16.	0.99	0.83
Seasonal Rec	106,553	106,553	0	0.0	1,551	1,381	-170	-11.	1.46	1.30
Com/Ind Lo Tier	66,533	66,533	0	0.0	1,761	1,647	-114	-6.5	2.65	2.47
Com/Ind Hi Tier	43,356	43,356	0	0.0	1,555	1,388	-167	-10.	3.59	3.20
Publ U: Elec Gen	199	199	0	0.0	7	4	-3	-47.	3.42	1.79
Publ U: Other	168,404	168,404	0	0.0	5,947	5,275	-672	-11.	3.53	3.13
Ag Hmstd: House	1,062,365	1,062,365	0	0.0	11,788	8,512	-3,276	-27.	1.11	0.80
Ag Hmstd: Land	3,711,437	3,711,437	0	0.0	23,400	19,951	-3,449	-14.	0.63	0.54
Ag NonHmstd	1,114,320	1,114,320	0	0.0	12,431	11,173	-1,258	-10.	1.12	1.00
Total	8,709,810	8,709,810	0	0.0	87,377	70,599	-16,777	-19.	1.00	0.81

Tax

	Baseline	Alternativ	Change	Pctg Chng
Total Tax	91,541	74,885	-16,656	-18.
(-) TIF Tax	98	63	-35	-35.
(-) FD Contrib Tax	0	0	0	0.0
(=) Taxable Tax	91,443	74,822	-16,621	-18.
FD Distrib Tax	0	0	0	0.0

Tax Rates

	Net Tax Cap Base	Net Tax Cap Alter	Ref Mkt Val (mills) Base	Ref Mkt Val (mills) Alter
County	41.56	53.30	0.000	0.00
City/Town	12.63	22.27	0.000	0.00
School District	49.62	25.08	0.976	0.473
Special District	0.61	0.90	0.000	0.00
Total	104.42	101.55	0.976	0.473

Tax Burdens on Hypothetical	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	75,600	75,600	0.0	673	501	-171	-25.	0.889	0.662
Res Hmstd: Avg Val	113,400	113,400	0.0	1,201	935	-266	-22.	1.059	0.824
Res Hmstd: Hi Val	151,200	151,200	0.0	1,847	1,371	-476	-25.	1.221	0.906
Res Hmstd: Ex-Hi Val	226,800	226,800	0.0	3,223	2,242	-981	-30.	1.421	0.988
Comm/Ind: Lo Val	150,000	150,000	0.0	3,906	3,665	-241	-6.2	2.603	2.443
Comm/Ind: Med Val	300,000	300,000	0.0	9,378	8,528	-850	-9.1	3.125	2.842
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	34,914	31,221	-3,693	-10.	3.491	3.122

ANOKA COUNTY

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	11,974,002	11,974,002	0	0.0	148,101	118,204	-29,898	-20.	1.24	0.99
Res NonHmstd 1Un	286,264	286,264	0	0.0	4,512	3,366	-1,146	-25.	1.58	1.18
Res NonHmstd 2-3	241,159	241,159	0	0.0	4,563	4,238	-325	-7.1	1.89	1.76
Reg Apartments	429,679	429,679	0	0.0	11,271	8,704	-2,567	-22.	2.62	2.03
Low-income Apts	173,581	173,581	0	0.0	2,052	1,851	-201	-9.8	1.18	1.07
Seasonal Rec	50,932	50,932	0	0.0	858	857	0	0.0	1.68	1.68
Com/Ind Lo Tier	394,750	394,750	0	0.0	11,392	11,171	-220	-1.9	2.89	2.83
Com/Ind Hi Tier	1,904,683	1,904,683	0	0.0	76,210	71,045	-5,165	-6.8	4.00	3.73
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	183,018	183,018	0	0.0	7,335	6,821	-514	-7.0	4.01	3.73
Ag Hmstd: House	84,011	84,011	0	0.0	1,110	789	-320	-28.	1.32	0.94
Ag Hmstd: Land	61,801	61,801	0	0.0	309	303	-6	-1.8	0.50	0.49
Ag NonHmstd	43,303	43,303	0	0.0	512	482	-30	-5.9	1.18	1.11
Total	15,827,183	15,827,183	0	0.0	268,224	227,832	-40,392	-15.	1.69	1.44

Tax

	Baseline	Alternativ	Change	Pctg Chng
Total Tax	258,178	185,414	-72,764	-28.
(-) TIF Tax	17,981	11,601	-6,381	-35.
(-) FD Contrib Tax	26,831	15,783	-11,048	-41.
(=) Taxable Tax	213,366	158,030	-55,336	-25.
FD Distrib Tax	46,514	27,361	-19,153	-41.

Tax Rates

	Net Tax Cap Base	Net Tax Cap Alter	Ref Mkt Val (mills) Base	Ref Mkt Val (mills) Alter
County	27.98	37.78	0.000	0.00
City/Town	22.85	38.10	0.007	0.00
School District	49.56	29.46	1.001	0.449
Special District	6.17	6.47	0.000	0.00
Total	106.56	111.82	1.008	0.456

Tax Burdens on Hypothetical

	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	92,000	92,000	0.0	942	781	-161	-17.	1.023	0.849
Res Hmstd: Avg Val	138,000	138,000	0.0	1,649	1,358	-291	-17.	1.195	0.983
Res Hmstd: Hi Val	183,900	183,900	0.0	2,502	1,933	-569	-22.	1.360	1.051
Res Hmstd: Ex-Hi Val	275,900	275,900	0.0	4,213	3,087	-1,126	-26.	1.526	1.118
Apartment (Mkt rate)	300,000	300,000	0.0	7,975	6,175	-1,800	-22.	2.658	2.058
Comm/Ind: Lo Val	150,000	150,000	0.0	4,307	4,226	-81	-1.9	2.871	2.817
Comm/Ind: Med Val	300,000	300,000	0.0	10,347	9,838	-508	-4.9	3.448	3.279
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	38,529	36,028	-2,501	-6.5	3.852	3.602

WASHINGTON COUNTY

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	10,788,500	10,788,500	0	0.0	150,216	116,026	-34,191	-22.	1.39	1.08
Res NonHmstd 1Un	405,378	405,378	0	0.0	6,606	4,792	-1,814	-27.	1.63	1.18
Res NonHmstd 2-3	186,112	186,112	0	0.0	3,399	3,084	-315	-9.3	1.83	1.66
Reg Apartments	328,681	328,681	0	0.0	9,146	7,138	-2,008	-22.	2.78	2.17
Low-income Apts	77,501	77,501	0	0.0	931	833	-99	-10.	1.20	1.07
Seasonal Rec	80,990	80,990	0	0.0	1,293	1,157	-136	-10.	1.60	1.43
Com/Ind Lo Tier	223,960	223,960	0	0.0	6,496	6,373	-124	-1.9	2.90	2.85
Com/Ind Hi Tier	1,297,670	1,297,670	0	0.0	52,280	48,471	-3,810	-7.3	4.03	3.74
Publ U: Elec Gen	52,807	52,807	0	0.0	2,096	1,295	-800	-38.	3.97	2.45
Publ U: Other	202,723	202,723	0	0.0	8,186	7,620	-566	-6.9	4.04	3.76
Ag Hmstd: House	172,843	172,843	0	0.0	2,312	1,628	-684	-29.	1.34	0.94
Ag Hmstd: Land	149,257	149,257	0	0.0	686	605	-81	-11.	0.46	0.41
Ag NonHmstd	113,983	113,983	0	0.0	1,324	1,182	-142	-10.	1.16	1.04
Total	14,080,406	14,080,406	0	0.0	244,972	200,202	-44,770	-18.	1.74	1.42

Tax

	Baseline	Alternativ	Change	Pctg Chng
Total Tax	229,151	160,569	-68,583	-29.
(-) TIF Tax	9,266	5,978	-3,288	-35.
(-) FD Contrib Tax	17,883	10,519	-7,363	-41.
(=) Taxable Tax	202,003	144,071	-57,931	-28.
FD Distrib Tax	25,355	14,914	-10,440	-41.

Tax Rates

	Net Tax Cap Base	Net Tax Cap Alter	Ref Mkt Val (mills) Base	Ref Mkt Val (mills) Alter
County	24.37	34.18	0.000	0.00
City/Town	21.73	35.81	0.078	0.07
School District	50.22	29.20	1.751	1.119
Special District	6.98	8.17	0.000	0.00
Total	103.30	107.37	1.829	1.198

Tax Burdens on Hypothetical

	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	117,100	117,100	0.0	1,345	1,131	-215	-16.	1.148	0.965
Res Hmstd: Avg Val	175,600	175,600	0.0	2,414	1,881	-532	-22.	1.374	1.071
Res Hmstd: Hi Val	234,200	234,200	0.0	3,520	2,634	-886	-25.	1.502	1.124
Res Hmstd: Ex-Hi Val	351,200	351,200	0.0	5,728	4,135	-1,593	-27.	1.630	1.177
Apartment (Mkt rate)	300,000	300,000	0.0	7,986	6,157	-1,829	-22.	2.662	2.052
Comm/Ind: Lo Val	150,000	150,000	0.0	4,324	4,242	-82	-1.9	2.882	2.828
Comm/Ind: Med Val	300,000	300,000	0.0	10,336	9,839	-497	-4.8	3.445	3.279
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	38,389	35,957	-2,433	-6.3	3.838	3.595

DAKOTA COUNTY

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	16,730,682	16,730,682	0	0.0	221,122	173,089	-48,033	-21.	1.32	1.03
Res NonHmstd 1Un	497,083	497,083	0	0.0	7,868	5,767	-2,100	-26.	1.58	1.16
Res NonHmstd 2-3	253,740	253,740	0	0.0	4,701	4,365	-336	-7.1	1.85	1.72
Reg Apartments	993,491	993,491	0	0.0	25,505	19,507	-5,998	-23.	2.57	1.96
Low-income Apts	142,977	142,977	0	0.0	1,691	1,500	-191	-11.	1.18	1.05
Seasonal Rec	27,022	27,022	0	0.0	455	417	-38	-8.4	1.68	1.54
Com/Ind Lo Tier	425,390	425,390	0	0.0	12,031	11,888	-144	-1.2	2.83	2.79
Com/Ind Hi Tier	3,153,993	3,153,993	0	0.0	124,363	116,457	-7,906	-6.4	3.94	3.69
Publ U: Elec Gen	55,465	55,465	0	0.0	2,220	1,423	-797	-35.	4.00	2.57
Publ U: Other	360,290	360,290	0	0.0	14,304	13,394	-910	-6.4	3.97	3.72
Ag Hmstd: House	180,014	180,014	0	0.0	2,256	1,473	-784	-34.	1.25	0.82
Ag Hmstd: Land	229,706	229,706	0	0.0	1,217	1,002	-215	-17.	0.53	0.44
Ag NonHmstd	136,203	136,203	0	0.0	1,488	1,326	-162	-10.	1.09	0.97
Total	23,186,057	23,186,057	0	0.0	419,222	351,608	-67,614	-16.	1.81	1.52

Tax

	Baseline	Alternativ	Change	Pctg Chng
Total Tax	399,906	277,946	-121,960	-30.
(-) TIF Tax	21,610	13,942	-7,668	-35.
(-) FD Contrib Tax	44,188	25,993	-18,195	-41.
(=) Taxable Tax	334,108	238,011	-96,097	-28.
FD Distrib Tax	47,327	27,840	-19,488	-41.

Tax Rates

	Net Tax Cap Base	Net Tax Cap Alter	Ref Mkt Val (mills) Base	Ref Mkt Val (mills) Alter
County	23.58	33.09	0.000	0.00
City/Town	25.61	40.06	0.100	0.10
School District	46.62	25.65	1.823	1.198
Special District	3.49	4.39	0.000	0.00
Total	99.29	103.20	1.923	1.300

Tax Burdens on Hypothetical

	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	108,500	108,500	0.0	1,188	986	-202	-17.	1.095	0.908
Res Hmstd: Avg Val	162,800	162,800	0.0	2,100	1,666	-434	-20.	1.289	1.023
Res Hmstd: Hi Val	217,000	217,000	0.0	3,092	2,344	-748	-24.	1.424	1.080
Res Hmstd: Ex-Hi Val	325,500	325,500	0.0	5,078	3,703	-1,375	-27.	1.560	1.137
Apartment (Mkt rate)	300,000	300,000	0.0	7,726	5,963	-1,763	-22.	2.575	1.987
Comm/Ind: Lo Val	150,000	150,000	0.0	4,273	4,226	-46	-1.1	2.848	2.817
Comm/Ind: Med Val	300,000	300,000	0.0	10,206	9,797	-409	-4.0	3.401	3.265
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	37,893	35,791	-2,101	-5.5	3.789	3.579

Tax Burdens by Property Class	**Taxable Market**				**Net Tax**				**Effective Tax Rates**	
	Baseline	**Alternativ**	**Chang**	**Pctg Chn**	**Baseline**	**Alternativ**	**Chang**	**Pctg Chn**	**Bas**	**Alte**
Res Hmstd	8,182,896	8,182,896	0	0.0	118,463	93,082	-25,381	-21.	1.45	1.14
Res NonHmstd 1Un	207,189	207,189	0	0.0	3,466	2,570	-895	-25.	1.67	1.24
Res NonHmstd 2-3	180,650	180,650	0	0.0	3,457	3,229	-229	-6.6	1.91	1.79
Reg Apartments	127,210	127,210	0	0.0	3,499	2,771	-728	-20.	2.75	2.18
Low-income Apts	69,910	69,910	0	0.0	874	790	-84	-9.6	1.25	1.13
Seasonal Rec	31,415	31,415	0	0.0	536	471	-65	-12.	1.71	1.50
Com/Ind Lo Tier	239,076	239,076	0	0.0	7,018	6,874	-145	-2.1	2.94	2.88
Com/Ind Hi Tier	1,161,627	1,161,627	0	0.0	46,753	43,805	-2,947	-6.3	4.02	3.77
Publ U: Elec Gen	19,075	19,075	0	0.0	728	471	-257	-35.	3.82	2.47
Publ U: Other	103,133	103,133	0	0.0	4,150	3,863	-288	-6.9	4.02	3.75
Ag Hmstd: House	361,713	361,713	0	0.0	4,333	2,957	-1,376	-31.	1.20	0.82
Ag Hmstd: Land	442,337	442,337	0	0.0	2,144	1,951	-193	-9.0	0.48	0.44
Ag NonHmstd	150,436	150,436	0	0.0	1,664	1,539	-125	-7.5	1.11	1.02
Total	11,276,669	11,276,669	0	0.0	197,086	164,373	-32,713	-16.	1.75	1.46

Tax

	Baseline	**Alternativ**	**Change**	**Pctg Chng**
Total Tax	180,651	126,892	-53,760	-29.
(-) TIF Tax	14,689	9,477	-5,212	-35.
(-) FD Contrib Tax	14,073	8,278	-5,795	-41.
(=) Taxable Tax	151,890	109,137	-42,753	-28.
FD Distrib Tax	19,329	11,370	-7,959	-41.

Tax Rates

	Net Tax Cap		**Ref Mkt Val (mills)**	
	Base	**Alter**	**Base**	**Alter**
County	32.43	45.14	0.000	0.00
City/Town	23.35	34.66	0.201	0.20
School District	47.08	28.02	1.456	0.853
Special District	3.57	5.20	0.000	0.00
Total	106.44	113.02	1.657	1.062

Tax Burdens on Hypothetical	**Taxable Market Value**			**Net Tax**				**Effectiv Tax Rates**	
	Baseline	**Alternativ**	**Pctg Chng**	**Baseline**	**Alternativ**	**Change**	**Pctg Chng**	**Base**	**Alter**
Res Hmstd: Lo Val	115,800	115,800	0.0	1,384	1,163	-221	-16.	1.195	1.004
Res Hmstd: Avg Val	173,600	173,600	0.0	2,421	1,930	-491	-20.	1.394	1.111
Res Hmstd: Hi Val	231,500	231,500	0.0	3,533	2,698	-835	-23.	1.526	1.165
Res Hmstd: Ex-Hi Val	347,300	347,300	0.0	5,759	4,234	-1,525	-26.	1.658	1.219
Apartment (Mkt rate)	300,000	300,000	0.0	8,161	6,421	-1,739	-21.	2.720	2.140
Comm/Ind: Lo Val	150,000	150,000	0.0	4,354	4,287	-67	-1.5	2.902	2.857
Comm/Ind: Med Val	300,000	300,000	0.0	10,419	9,950	-469	-4.5	3.472	3.316
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	38,721	36,376	-2,345	-6.1	3.872	3.637

NORTHERN HENNEPIN CO.

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	10,621,338	10,621,338	0	0.0	156,149	134,779	-21,370	-13.	1.47	1.27
Res NonHmstd 1Un	236,994	236,994	0	0.0	4,351	3,468	-882	-20.	1.84	1.46
Res NonHmstd 2-3	119,873	119,873	0	0.0	2,548	2,527	-21	-0.8	2.13	2.11
Reg Apartments	574,527	574,527	0	0.0	18,140	15,100	-3,040	-16.	3.16	2.63
Low-income Apts	197,798	197,798	0	0.0	2,868	2,755	-113	-3.9	1.45	1.39
Seasonal Rec	10,261	10,261	0	0.0	218	234	16	7.4	2.12	2.28
Com/Ind Lo Tier	275,996	275,996	0	0.0	8,775	8,631	-144	-1.6	3.18	3.13
Com/Ind Hi Tier	2,311,764	2,311,764	0	0.0	102,171	95,426	-6,744	-6.6	4.42	4.13
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	167,052	167,052	0	0.0	7,264	6,795	-469	-6.5	4.35	4.07
Ag Hmstd: House	61,066	61,066	0	0.0	955	738	-217	-22.	1.56	1.21
Ag Hmstd: Land	56,727	56,727	0	0.0	307	338	31	10.0	0.54	0.60
Ag NonHmstd	67,735	67,735	0	0.0	910	910	0	0.0	1.34	1.34
Total	14,701,130	14,701,130	0	0.0	304,654	271,702	-32,952	-10.	2.07	1.85

Tax

	Baseline	Alternativ	Change	Pctg Chng
Total Tax	252,275	177,947	-74,328	-29.
(-) TIF Tax	30,678	19,792	-10,886	-35.
(-) FD Contrib Tax	29,790	17,523	-12,266	-41.
(=) Taxable Tax	191,807	140,632	-51,176	-26.
FD Distrib Tax	38,371	22,571	-15,800	-41.

Tax Rates

	Net Tax Cap Base	Net Tax Cap Alter	Ref Mkt Val (mills) Base	Ref Mkt Val (mills) Alter
County	35.10	50.37	0.000	0.00
City/Town	26.24	44.59	0.152	0.15
School District	50.45	31.03	1.552	0.970
Special District	7.65	7.91	0.000	0.00
Total	119.44	133.91	1.704	1.123

Tax Burdens on Hypothetical	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	93,800	93,800	0.0	1,170	1,073	-97	-8.3	1.247	1.144
Res Hmstd: Avg Val	140,600	140,600	0.0	2,030	1,795	-236	-11.	1.444	1.276
Res Hmstd: Hi Val	187,500	187,500	0.0	3,035	2,518	-517	-17.	1.618	1.342
Res Hmstd: Ex-Hi Val	281,300	281,300	0.0	5,043	3,963	-1,080	-21.	1.792	1.408
Apartment (Mkt rate)	300,000	300,000	0.0	9,111	7,568	-1,543	-16.	3.036	2.522
Comm/Ind: Lo Val	150,000	150,000	0.0	4,718	4,656	-62	-1.3	3.145	3.104
Comm/Ind: Med Val	300,000	300,000	0.0	11,295	10,808	-487	-4.3	3.764	3.602
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	41,987	39,517	-2,470	-5.9	4.198	3.951

SOUTHEAST HENNEPIN CO.

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	13,224,365	13,224,365	0	0.0	199,548	159,189	-40,359	-20.	1.51	1.20
Res NonHmstd 1Un	419,980	419,980	0	0.0	7,443	5,604	-1,839	-24.	1.77	1.33
Res NonHmstd 2-3	131,664	131,664	0	0.0	2,720	2,575	-145	-5.3	2.07	1.96
Reg Apartments	1,385,692	1,385,692	0	0.0	39,701	31,644	-8,057	-20.	2.87	2.28
Low-income Apts	191,774	191,774	0	0.0	2,580	2,383	-198	-7.7	1.35	1.24
Seasonal Rec	6,221	6,221	0	0.0	115	97	-18	-15.	1.85	1.56
Com/Ind Lo Tier	336,275	336,275	0	0.0	10,239	10,062	-177	-1.7	3.04	2.99
Com/Ind Hi Tier	5,628,903	5,628,903	0	0.0	233,923	217,622	-16,301	-7.0	4.16	3.87
Publ U: Elec Gen	675	675	0	0.0	29	19	-10	-32.	4.30	2.88
Publ U: Other	145,657	145,657	0	0.0	6,087	5,673	-414	-6.8	4.18	3.89
Ag Hmstd: House	483	483	0	0.0	8	5	-2	-28.	1.60	1.14
Ag Hmstd: Land	160	160	0	0.0	1	1	0	17.4	0.35	0.41
Ag NonHmstd	42	42	0	0.0	1	0	0	-7.0	1.19	1.11
Total	21,471,891	21,471,891	0	0.0	502,395	434,875	-67,519	-13.	2.34	2.03

Tax

	Baseline	Alternativ	Change	Pctg Chng
Total Tax	428,526	286,407	-142,120	-33.
(-) TIF Tax	40,356	26,036	-14,320	-35.
(-) FD Contrib Tax	63,278	37,222	-26,056	-41.
(=) Taxable Tax	324,893	223,148	-101,744	-31.
FD Distrib Tax	25,824	15,190	-10,633	-41.

Tax Rates

	Net Tax Cap Base	Net Tax Cap Alter	Ref Mkt Val (mills) Base	Ref Mkt Val (mills) Alter
County	35.10	50.37	0.000	0.00
City/Town	21.71	37.36	0.034	0.03
School District	43.27	19.20	2.167	1.555
Special District	8.83	8.86	0.000	0.00
Total	108.92	115.79	2.201	1.589

Tax Burdens on Hypothetical	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	115,100	115,100	0.0	1,431	1,247	-184	-12.	1.243	1.083
Res Hmstd: Avg Val	172,600	172,600	0.0	2,554	2,056	-498	-19.	1.479	1.191
Res Hmstd: Hi Val	230,100	230,100	0.0	3,714	2,865	-849	-22.	1.613	1.245
Res Hmstd: Ex-Hi Val	345,100	345,100	0.0	6,033	4,483	-1,551	-25.	1.748	1.298
Apartment (Mkt rate)	300,000	300,000	0.0	8,502	6,730	-1,773	-20.	2.834	2.243
Comm/Ind: Lo Val	150,000	150,000	0.0	4,522	4,436	-86	-1.9	3.014	2.957
Comm/Ind: Med Val	300,000	300,000	0.0	10,790	10,270	-520	-4.8	3.596	3.423
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	40,042	37,498	-2,543	-6.4	4.004	3.749

SOUTHWEST HENNEPIN CO.

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	16,744,039	16,744,039	0	0.0	265,345	200,927	-64,419	-24.	1.58	1.20
Res NonHmstd 1Un	701,448	701,448	0	0.0	12,639	9,059	-3,580	-28.	1.80	1.29
Res NonHmstd 2-3	235,155	235,155	0	0.0	4,593	4,231	-362	-7.9	1.95	1.80
Reg Apartments	1,008,879	1,008,879	0	0.0	28,080	21,852	-6,228	-22.	2.78	2.17
Low-income Apts	86,445	86,445	0	0.0	1,123	997	-126	-11.	1.30	1.15
Seasonal Rec	74,895	74,895	0	0.0	1,368	1,281	-87	-6.4	1.83	1.71
Com/Ind Lo Tier	302,187	302,187	0	0.0	9,037	8,851	-185	-2.0	2.99	2.93
Com/Ind Hi Tier	4,556,020	4,556,020	0	0.0	188,999	175,556	-13,444	-7.1	4.15	3.85
Publ U: Elec Gen	370	370	0	0.0	15	10	-5	-35.	4.17	2.68
Publ U: Other	174,263	174,263	0	0.0	7,175	6,669	-507	-7.1	4.12	3.83
Ag Hmstd: House	57,834	57,834	0	0.0	877	645	-232	-26.	1.52	1.11
Ag Hmstd: Land	41,792	41,792	0	0.0	212	215	3	1.6	0.51	0.51
Ag NonHmstd	54,944	54,944	0	0.0	655	614	-41	-6.3	1.19	1.12
Total	24,038,271	24,038,271	0	0.0	520,119	430,906	-89,213	-17.	2.16	1.79

Tax

	Baseline	Alternativ	Change	Pctg Chng
Total Tax	451,722	301,335	-150,387	-33.
(-) TIF Tax	10,654	6,874	-3,781	-35.
(-) FD Contrib Tax	58,244	34,261	-23,983	-41.
(=) Taxable Tax	382,824	260,200	-122,624	-32.
FD Distrib Tax	19,584	11,520	-8,064	-41.

Tax Rates

	Net Tax Cap		Ref Mkt Val (mills)	
	Base	Alter	Base	Alter
County	35.10	50.37	0.000	0.00
City/Town	19.22	30.03	0.054	0.05
School District	43.93	21.28	2.190	1.514
Special District	7.36	8.62	0.000	0.00
Total	105.61	110.31	2.244	1.569

Tax Burdens on Hypothetical	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	156,900	156,900	0.0	2,175	1,746	-429	-19.	1.385	1.112
Res Hmstd: Avg Val	235,300	235,300	0.0	3,717	2,804	-913	-24.	1.579	1.191
Res Hmstd: Hi Val	313,700	313,700	0.0	5,259	3,863	-1,396	-26.	1.676	1.231
Res Hmstd: Ex-Hi Val	470,600	470,600	0.0	8,345	5,930	-2,415	-28.	1.773	1.260
Apartment (Mkt rate)	300,000	300,000	0.0	8,277	6,427	-1,850	-22.	2.759	2.142
Comm/Ind: Lo Val	150,000	150,000	0.0	4,483	4,385	-97	-2.2	2.988	2.923
Comm/Ind: Med Val	300,000	300,000	0.0	10,693	10,154	-539	-5.0	3.564	3.384
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	39,675	37,076	-2,600	-6.6	3.967	3.707

SUBURBAN RAMSEY CO.

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	10,020,741	10,020,741	0	0.0	137,644	106,483	-31,161	-22.	1.37	1.06
Res NonHmstd 1Un	257,782	257,782	0	0.0	4,299	3,138	-1,160	-27.	1.67	1.22
Res NonHmstd 2-3	122,334	122,334	0	0.0	2,387	2,167	-220	-9.2	1.95	1.77
Reg Apartments	611,376	611,376	0	0.0	17,080	13,148	-3,932	-23.	2.79	2.15
Low-income Apts	165,725	165,725	0	0.0	2,074	1,830	-244	-11.	1.25	1.10
Seasonal Rec	8,846	8,846	0	0.0	159	138	-22	-13.	1.80	1.56
Com/Ind Lo Tier	298,710	298,710	0	0.0	8,864	8,585	-279	-3.2	2.97	2.87
Com/Ind Hi Tier	2,866,448	2,866,448	0	0.0	118,130	108,615	-9,516	-8.1	4.12	3.79
Publ U: Elec Gen	38,205	38,205	0	0.0	1,603	992	-611	-38.	4.20	2.60
Publ U: Other	128,146	128,146	0	0.0	5,272	4,843	-429	-8.1	4.11	3.78
Ag Hmstd: House	1,695	1,695	0	0.0	23	17	-6	-26.	1.38	1.01
Ag Hmstd: Land	807	807	0	0.0	4	4	0	4.8	0.45	0.47
Ag NonHmstd	13,665	13,665	0	0.0	163	138	-25	-15.	1.19	1.01
Total	14,534,481	14,534,481	0	0.0	297,702	250,097	-47,605	-16.	2.05	1.72

Tax

	Baseline	Alternativ	Change	Pctg Chng
Total Tax	266,116	182,723	-83,393	-31.
(-) TIF Tax	23,094	14,900	-8,195	-35.
(-) FD Contrib Tax	35,055	20,621	-14,435	-41.
(=) Taxable Tax	207,967	147,203	-60,764	-29.
FD Distrib Tax	29,306	17,239	-12,067	-41.

Tax Rates

	Net Tax Cap Base	Net Tax Cap Alter	Ref Mkt Val (mills) Base	Ref Mkt Val (mills) Alter
County	39.97	55.41	0.000	0.00
City/Town	17.17	30.09	0.048	0.04
School District	44.40	20.36	1.564	0.926
Special District	6.82	5.71	0.000	0.00
Total	108.36	111.57	1.612	0.974

Tax Burdens on Hypothetical

	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	102,900	102,900	0.0	1,168	968	-200	-17.	1.135	0.941
Res Hmstd: Avg Val	154,300	154,300	0.0	2,082	1,638	-444	-21.	1.349	1.061
Res Hmstd: Hi Val	205,700	205,700	0.0	3,084	2,308	-776	-25.	1.499	1.122
Res Hmstd: Ex-Hi Val	308,600	308,600	0.0	5,090	3,649	-1,441	-28.	1.649	1.182
Apartment (Mkt rate)	300,000	300,000	0.0	8,286	6,317	-1,969	-23.	2.761	2.105
Comm/Ind: Lo Val	150,000	150,000	0.0	4,427	4,285	-142	-3.2	2.951	2.856
Comm/Ind: Med Val	300,000	300,000	0.0	10,598	9,951	-648	-6.1	3.532	3.316
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	39,396	36,388	-3,008	-7.6	3.939	3.638

CITY OF MINNEAPOLIS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	10,311,740	10,311,740	0	0.0	169,610	140,187	-29,423	-17.	1.64	1.36
Res NonHmstd 1Un	649,118	649,118	0	0.0	12,689	10,125	-2,564	-20.	1.95	1.56
Res NonHmstd 2-3	538,218	538,218	0	0.0	12,810	12,202	-609	-4.8	2.38	2.27
Reg Apartments	1,854,360	1,854,360	0	0.0	63,466	50,666	-12,800	-20.	3.42	2.73
Low-income Apts	387,485	387,485	0	0.0	5,848	5,416	-432	-7.4	1.51	1.40
Seasonal Rec	135	135	0	0.0	2	2	0	-4.2	1.78	1.71
Com/Ind Lo Tier	549,906	549,906	0	0.0	18,708	17,575	-1,133	-6.1	3.40	3.20
Com/Ind Hi Tier	5,548,105	5,548,105	0	0.0	264,102	234,968	-29,134	-11.	4.76	4.24
Publ U: Elec Gen	68,911	68,911	0	0.0	3,280	2,117	-1,164	-35.	4.76	3.07
Publ U: Other	263,992	263,992	0	0.0	12,538	11,159	-1,380	-11.	4.75	4.23
Ag Hmstd: House	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd: Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag NonHmstd	473	473	0	0.0	7	7	0	-5.0	1.55	1.47
Total	20,172,442	20,172,442	0	0.0	563,061	484,424	-78,638	-14.	2.79	2.40

Tax

	Baseline	Alternativ	Change	Pctg Chng
Total Tax	409,927	280,716	-129,211	-31.
(-) TIF Tax	66,626	42,984	-23,641	-35.
(-) FD Contrib Tax	52,366	30,803	-21,562	-41.
(=) Taxable Tax	290,935	206,928	-84,008	-28.
FD Distrib Tax	58,017	34,127	-23,889	-41.

Tax Rates

	Net Tax Cap Base	Net Tax Cap Alter	Ref Mkt Val (mills) Base	Ref Mkt Val (mills) Alter
County	31.38	45.10	0.000	0.00
City/Town	42.01	58.91	0.000	0.00
School District	53.50	32.89	1.424	0.790
Special District	9.78	10.51	0.000	0.00
Total	136.67	147.41	1.424	0.790

Tax Burdens on Hypothetical	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	81,900	81,900	0.0	1,071	973	-97	-9.1	1.307	1.188
Res Hmstd: Avg Val	122,900	122,900	0.0	1,882	1,647	-235	-12.	1.531	1.339
Res Hmstd: Hi Val	163,800	163,800	0.0	2,862	2,319	-543	-19.	1.747	1.415
Res Hmstd: Ex-Hi Val	245,700	245,700	0.0	4,825	3,664	-1,161	-24.	1.963	1.491
Apartment (Mkt rate)	300,000	300,000	0.0	10,268	8,197	-2,071	-20.	3.422	2.732
Comm/Ind: Lo Val	150,000	150,000	0.0	5,103	4,794	-309	-6.1	3.402	3.196
Comm/Ind: Med Val	300,000	300,000	0.0	12,243	11,147	-1,097	-9.0	4.081	3.715
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	45,565	40,793	-4,772	-10.	4.556	4.079

CITY OF ST. PAUL

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	6,932,514	6,932,514	0	0.0	97,440	74,505	-22,935	-23.	1.41	1.07
Res NonHmstd 1Un	253,288	253,288	0	0.0	4,436	3,310	-1,125	-25.	1.75	1.31
Res NonHmstd 2-3	214,005	214,005	0	0.0	4,716	4,156	-560	-11.	2.20	1.94
Reg Apartments	862,147	862,147	0	0.0	27,572	20,253	-7,319	-26.	3.20	2.35
Low-income Apts	295,429	295,429	0	0.0	4,042	3,470	-571	-14.	1.37	1.17
Seasonal Rec	1,135	1,135	0	0.0	22	19	-2	-10.	1.92	1.71
Com/Ind Lo Tier	364,632	364,632	0	0.0	11,717	10,685	-1,032	-8.8	3.21	2.93
Com/Ind Hi Tier	2,109,945	2,109,945	0	0.0	95,517	82,439	-13,078	-13.	4.53	3.91
Publ U: Elec Gen	46,740	46,740	0	0.0	2,116	1,282	-834	-39.	4.53	2.74
Publ U: Other	156,617	156,617	0	0.0	7,088	6,117	-970	-13.	4.53	3.91
Ag Hmstd: House	42	42	0	0.0	0	0	0	-17.	1.10	0.91
Ag Hmstd: Land	67	67	0	0.0	0	0	0	29.6	0.40	0.52
Ag NonHmstd	618	618	0	0.0	9	8	0	-5.8	1.38	1.30
Total	11,237,178	11,237,178	0	0.0	254,674	206,248	-48,426	-19.	2.27	1.84

Tax

	Baseline	Alternativ	Change	Pctg Chng
Total Tax	202,828	144,948	-57,881	-28.
(-) TIF Tax	19,983	12,892	-7,091	-35.
(-) FD Contrib Tax	22,573	13,278	-9,295	-41.
(=) Taxable Tax	160,273	118,778	-41,495	-25.
FD Distrib Tax	54,632	32,136	-22,495	-41.

Tax Rates

	Net Tax Cap Base	Net Tax Cap Alter	Ref Mkt Val (mills) Base	Ref Mkt Val (mills) Alter
County	36.47	50.65	0.000	0.00
City/Town	28.75	38.61	0.000	0.00
School District	57.82	34.64	0.609	0.004
Special District	7.67	6.59	0.000	0.00
Total	130.71	130.49	0.609	0.004

Tax Burdens on Hypothetical	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	73,100	73,100	0.0	804	662	-142	-17.	1.099	0.905
Res Hmstd: Avg Val	109,600	109,600	0.0	1,432	1,157	-275	-19.	1.306	1.055
Res Hmstd: Hi Val	146,200	146,200	0.0	2,207	1,667	-539	-24.	1.509	1.140
Res Hmstd: Ex-Hi Val	219,300	219,300	0.0	3,828	2,687	-1,140	-29.	1.745	1.225
Apartment (Mkt rate)	300,000	300,000	0.0	9,594	7,047	-2,547	-26.	3.198	2.349
Comm/Ind: Lo Val	150,000	150,000	0.0	4,820	4,396	-424	-8.8	3.213	2.930
Comm/Ind: Med Val	300,000	300,000	0.0	11,611	10,257	-1,354	-11.	3.870	3.418
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	43,300	37,607	-5,693	-13.	4.329	3.760

Baseline Legal Class

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
124	Farm 1b Hmstd HGA: <32K	0.450	11,764	53	53
125	Ag Hmstd HGA: <76K	1.000	5,599,978	56,000	53,776
126	Ag Hmstd HGA: 76K-500K	1.650	1,708,319	28,187	32,139
127	Ag Hmstd HGA: >500K	1.650	21,080	348	391
128	Farm 1b Hmstd land: <32K	0.450	1,101	5	5
129.1	Ag Hmstd land & bldgs: <115K	0.350	8,995,183	31,483	31,368
129.2	Ag Hmstd land & bldgs: 115K-300K	0.800	6,473,368	51,787	49,897
130	Ag Hmstd land & bldgs: 300K-600K	0.800	3,680,345	29,443	27,918
131	Ag Hmstd land & bldgs: >600K	1.200	2,147,694	25,772	24,234
133	Ag Non-homestead	1.200	8,976,673	107,720	105,148
134	Migrant Housing: <500K	1.000	671	7	6
139	Timberlands	1.200	523,660	6,284	6,558
140	Non-comm seasonal-rec-res: <76K	1.200	6,047,160	72,566	83,211
141	Non-comm seasonal-rec-res: 76K -	1.650	2,303,185	38,003	39,680
142	Non-comm seasonal-rec-res: >500K	1.650	84,790	1,399	1,436
145	Res 1b Hmstd <32K	0.450	190,885	859	847
146	Res Hmstd: <76K	1.000	91,991,668	919,917	824,233
147	Res Hmstd: 76K - 500K	1.650	76,126,770	1,256,092	1,519,913
148	Res Hmstd: > 500K	1.650	1,986,736	32,781	38,815
150	Res Non-hmstd 1 unit: <76K	1.200	4,549,834	54,598	72,458
151	Res Non-hmstd 1 unit: 76K - 500K	1.650	2,037,610	33,621	40,839
152	Res Non-hmstd 1 unit: >500K	1.650	185,603	3,062	3,612
154	Res Non-hmstd 2-3 units	1.650	2,907,320	47,971	61,636
157	Regular apartments (4a)	2.400	9,874,375	236,985	298,432
158	Low income apartments (4d)	1.000	2,563,062	25,631	35,507
159	Non-prof student housing/Comm Serv	1.650	28,178	465	649
160	Student housing	1.200	18,625	223	326
161	Manufactured home park land	1.650	380,689	6,281	7,654
163	Comm seasonal-rec-res: 1c	1.000	213,410	2,134	2,345
164	Comm seasonal-rec-res: 4c <500K	1.650	198,594	3,277	3,671
165	Comm seasonal-rec-res: 4c >500K	1.650	33,868	559	596
166	Qualifying golf courses	1.650	157,956	2,606	2,985
169	Commercial pref: <150K	2.400	6,418,319	154,040	205,210
170	Commercial: >150K	3.400	26,711,500	908,191	1,149,691
171	Comm competitive zone: <150K	2.400	326	8	7
172	Comm competitive zone: >150K	3.400	253	9	6
173	Comm border city: <150K	2.400	36,888	885	851
174	Comm border city: >150K	3.400	53,035	1,803	1,220
176	Industrial pref: <150K	2.400	1,139,066	27,338	35,916
177	Industrial pref: >150K	3.400	10,005,026	340,171	428,276
180	Ind border city: <150K	2.400	1,332	32	31

181	Ind border city: >150K	3.400	32,536	1,106	748

Report

183	Publ Util: land & bldgs <150K	2.400	79,014	1,896	2,398
184	Publ Util: land & bldgs >150K	3.400	565,947	19,242	24,421
185	Publ Util: Electric Generat Mach	3.400	1,545,703	52,554	64,018
186	Publ Util: Other Machinery	3.400	1,003,434	34,117	40,498
188	Railroad <150K	2.400	26,143	627	813
189	Railroad >150K	3.400	479,190	16,292	20,883
191	Mineral	3.400	3,382	115	169
192	Misc class 5	3.400	1,241	42	61
195	Personal: 3f	1.200	8,342	100	130
196	Non-comm aircraft hangars	1.650	38,899	642	761
197	Pers: Item31 tools & machinery	3.400	122,314	4,159	5,170
198	Pers: It32 str/leased land: non C/I,SRR	1.200	13,745	165	199
199	Pers: It32 str/leased land: NCSRR	1.200	44,836	538	634
200	Pers: It32 str/leased land: 76K-500K	1.650	1,202	20	21
202	Pers: It32 str/leased land: C/I	3.400	33,029	1,123	1,434
203	Pers: Item 33 ag real estate	1.200	12,664	152	199
205	Pers: It41 str/leased land: C/I	3.400	389,828	13,254	12,807
206	Pers: It41 str/leased land: NCSRR	1.200	264	3	5
209	Pers: It41 str/leased land: non C/I,SRR	1.650	80	1	2
210	Pers: Item41: Border Enterprize Zone	3.400	839	29	19
211	Pers: Item 42 struct/RR land	3.400	37,785	1,285	1,910
213	Pers: It43 leased real estate: non C/I	1.650	5,225	86	125
214	Pers: Item 43 leased real estate: C/I	3.400	231,298	7,864	7,569
215	Pers: Item 44T electric util trans lines	3.400	1,371,555	46,633	58,815
216	Pers: Item 44D electric util distrib lines	3.400	172,286	5,858	7,721
217	Pers: Item 45 syst/gas utils	3.400	1,558,179	52,978	63,263
218	Pers: Item 46 syst/water utils	3.400	2,334	79	108
219	Pers: Item 48 misc	3.400	15,861	539	667
	State Total		292,183,052	4,770,094	5,507,111

Alternative Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
124	Farm 1b Hmstd HGA: <32K	0.450	11,764	53	42
125	Ag Hmstd HGA: <76K	1.000	5,599,978	56,000	42,036
126	Ag Hmstd HGA: 76K-500K	1.000	1,708,319	17,083	20,701
127	Ag Hmstd HGA: >500K	1.250	21,080	263	315
128	Farm 1b Hmstd land: <32K	0.450	1,101	5	4
129.1	Ag Hmstd land & bldgs: <115K	0.550	8,995,183	49,474	35,466
129.2	Ag Hmstd land & bldgs: 115K-300K	0.550	6,473,368	35,604	36,527
130	Ag Hmstd land & bldgs: 300K-600K	0.550	3,680,345	20,242	20,246
131	Ag Hmstd land & bldgs: >600K	1.000	2,147,694	21,477	21,066

133	Ag Non-homestead	1.000	8,976,673	89,767	92,491
134	Migrant Housing: <500K	1.000	671	7	7
139	Timberlands	1.000	523,660	5,237	6,259
140	Non-comm seasonal-rec-res: <76K	1.000	6,047,160	60,472	77,400
141	Non-comm seasonal-rec-res: 76K -	1.000	2,303,185	23,032	35,330
142	Non-comm seasonal-rec-res: >500K	1.250	84,790	1,060	1,604
145	Res 1b Hmstd <32K	0.450	190,885	859	847
146	Res Hmstd: <76K	1.000	91,991,668	919,917	887,107
147	Res Hmstd: 76K - 500K	1.000	76,126,770	761,268	954,655
148	Res Hmstd: > 500K	1.250	1,986,736	24,834	29,912
150	Res Non-hmstd 1 unit: <76K	1.000	4,549,834	45,498	59,791
151	Res Non-hmstd 1 unit: 76K - 500K	1.000	2,037,610	20,376	25,646
152	Res Non-hmstd 1 unit: >500K	1.250	185,603	2,320	2,784
154	Res Non-hmstd 2-3 units	1.500	2,907,320	43,610	56,417
157	Regular apartments (4a)	1.800	9,874,375	177,739	231,615
158	Low income apartments (4d)	0.900	2,563,062	23,068	31,687
159	Non-prof student housing/Comm Serv	1.500	28,178	423	600
160	Student housing	1.000	18,625	186	267
161	Manufactured home park land	1.500	380,689	5,710	6,986
163	Comm seasonal-rec-res: 1c	1.000	213,410	2,134	2,125
164	Comm seasonal-rec-res: 4c <500K	1.000	198,594	1,986	3,267
165	Comm seasonal-rec-res: 4c >500K	1.250	33,868	423	677
166	Qualifying golf courses	1.250	157,956	1,974	2,236
169	Commercial pref: <150K	1.500	6,418,319	96,275	187,661
170	Commercial: >150K	2.000	26,711,500	534,230	1,038,345
171	Comm competitive zone: <150K	1.500	326	5	7
172	Comm competitive zone: >150K	2.000	253	5	6
173	Comm border city: <150K	1.500	36,888	553	851
174	Comm border city: >150K	2.000	53,035	1,061	1,220
176	Industrial pref: <150K	1.500	1,139,066	17,086	33,709
177	Industrial pref: >150K	2.000	10,005,026	200,101	388,261
180	Ind border city: <150K	1.500	1,332	20	31
181	Ind border city: >150K	2.000	32,536	651	748
183	Publ Util: land & bldgs <150K	1.500	79,014	1,185	2,226
184	Publ Util: land & bldgs >150K	2.000	565,947	11,319	22,021
185	Publ Util: Electric Generat Mach	2.000	1,545,703	30,914	41,511
186	Publ Util: Other Machinery	2.000	1,003,434	20,069	36,390
188	Railroad <150K	1.500	26,143	392	734
189	Railroad >150K	2.000	479,190	9,584	18,151
191	Mineral	2.000	3,382	68	153
192	Misc class 5	2.000	1,241	25	52
195	Personal: 3f	1.000	8,342	83	104
196	Non-comm aircraft hangars	1.500	38,899	583	1,034
197	Pers: Item31 tools & machinery	2.000	122,314	2,446	4,463

198	Pers: It32 str/leased land: non C/I,SRR	1.000	13,745	137	159
199	Pers: It32 str/leased land: NCSRR	1.000	44,836	448	602
200	Pers: It32 str/leased land: 76K-500K	1.000	1,202	12	18
202	Pers: It32 str/leased land: C/I	2.000	33,029	661	1,281
203	Pers: Item 33 ag real estate	1.000	12,664	127	150
205	Pers: It41 str/leased land: C/I	2.000	389,828	7,797	10,963
206	Pers: It41 str/leased land: NCSRR	1.000	264	3	5
209	Pers: It41 str/leased land: non C/I,SRR	1.000	80	1	1
210	Pers: Item41: Border Enterprize Zone	2.000	839	17	19
211	Pers: Item 42 struct/RR land	2.000	37,785	756	1,595
213	Pers: It43 leased real estate: non C/I	1.500	5,225	78	120
214	Pers: Item 43 leased real estate: C/I	2.000	231,298	4,626	6,616
215	Pers: Item 44T electric util trans lines	2.000	1,371,555	27,431	52,375
216	Pers: Item 44D electric util distrib lines	2.000	172,286	3,446	6,731
217	Pers: Item 45 syst/gas utils	2.000	1,558,179	31,164	56,228
218	Pers: Item 46 syst/water utils	2.000	2,334	47	91
219	Pers: Item 48 misc	2.000	15,861	317	607
	State Total		292,183,052	3,415,819	4,601,354

Baseline Levy Summary

Levy Summary Report

	County	City	Town	School District	Special District	State	Total
Certified NTC	1,686,491	1,019,941	109,349	2,150,226	219,078	0	5,185,084
Certified MKV	640	12,015	72	426,724	0	0	439,451
Fiscal Disparities Levy	124,203	103,874	1,234	225,430	33,030	0	487,771
Disparity Reduction Aid	12,109	0	818	10,223	0	0	23,150
Spread NTC Levy	1,550,179	916,066	107,297	1,952,292	191,048	0	4,716,882
Spread MKV Levy	640	12,015	72	389,005	0	0	401,732
Tax Incr Financing Levy							377,115

Homestead Credit	410,904	**Taconite credit**	16,005
Agricultural	49,882	**Disparity Reduction**	6,437

Alternative Levy Summary

Levy Summary Report

	County	City	Town	School District	Special District	State	Total
Certified NTC	1,684,830	1,058,498	136,571	839,206	165,637	592,000	4,476,743
Certified MKV	497	11,944	0	229,980	0	0	242,421
Fiscal Disparities Levy	124,203	103,874	1,234	88,286	19,530	0	337,127
Disparity Reduction Aid	9,496	0	669	8,015	0	0	18,180
Spread NTC Levy	1,551,131	954,624	134,668	761,450	151,108	592,000	4,144,980
Levy							
Spread MKV Levy	497	11,944	0	211,435	0	0	223,876
Tax Incr Financing Levy							255,718

Homestead Credit	323,858	**Taconite credit**	15,487
Agricultural	17,993	**Disparity Reduction**	3,074