

House Research Simulation Report: Property Tax

Simulation #4C6

Date 12/29/2004

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DESCRIPTION

BASELINE: Final Pay 2003 (Revised 12/29/04)

ALTERNATIVE: Final Pay 2004 (Revised 12/29/04)

This report compares property taxes payable in 2004 to property taxes payable in 2003. The data for both years is final data reported by the counties to the Dept. of Revenue. This report incorporates corrections to its predecessors, #4C4 and #4C5.

KEY POINTS

- **Statewide, property taxes increased by \$327 million, or 6.5%.** Approximately \$129 million of the \$327 million increase is borne by new construction - property appearing on the tax rolls for the first time in 2004. The overall tax increases are 8.8% in Greater Minnesota and 5.4% in the Metro area.
- **Statewide property tax changes by property type vary from -11% to +17%** (although those two extremes were registered by property classes that had atypical changes in market value from pay 2003 to pay 2004). Tax changes on the largest property types are 7.2% on existing residential homesteads, 0.3% on existing commercial-industrial property, -4.4% on existing apartments, and 4.2% on existing agricultural property.
- **The overall county levy increase was \$94 million,** which compares to an overall aid reduction between certified pay '03 and pay '04 of \$125.2 million. **The overall city levy increase was \$90.7 million,** compared to an overall aid reduction of \$178.1 million.

The simulations are estimates only. House Research strives to make property tax simulations accurate, but simulations are only approximations of reality. They depend upon judgments 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: Final Pay 2003 (Revised 12/29/04)**

- **Property values** (taxable market values) are actual values reported by county assessors on the abstracts of assessment.
- **Local government levies** are levies reported by county auditors on the abstracts of tax lists.
- **Property tax credits** are as reported by county auditors on the abstracts of tax lists.

ALTERNATIVE: Final Pay 2004 (Revised 12/29/04)

- **Market values** (taxable market values) are actual values reported by county assessors on the abstracts of assessment. The breakdown of market value amounts between valuation changes on existing properties and new construction is based on new construction amounts reported on the fall mini-abstract of assessment.
- **Local government levies** are levies reported by county auditors on the abstracts of tax lists.
- **Property tax credits** are as reported by county auditors on the abstracts of tax lists.

SIMULATION PARAMETERS

	Baseline	Alternative
Residential Homestead:		
<\$500,000	1.0%	1.0%
>\$500,000	1.25	1.25
Residential Non-homestead:		
Single unit:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
2-3 unit and undeveloped land	1.25	1.25
Apartments:		
Regular	1.5	1.25
Low-income	1.0	1.25
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)	1.0	1.0
Seasonal 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	0.45	0.45
Agricultural land & buildings:		
Homestead:		
<\$600,000	0.55	0.55
>\$600,000	1.0	1.0
Nonhomestead	1.0	1.0
Credits:		
Homestead:		
Rate	0.4%	0.4%
Maximum	\$304	\$304
Phase-out rate	0.09%	0.09%
Agricultural:		
Rate	0.3%	0.3%
Maximum	\$345	\$345
Phase-out rate	0.05%	0.05%

House Research Department

STATEWIDE

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	191,363,909	211,666,684	20,302,775	10.6	2,185,140	2,342,576	157,435	7.2	1.14	1.11
ResNonHm 1 Exist	8,557,668	10,362,466	1,804,798	21.1	112,530	131,158	18,629	16.6	1.31	1.27
ResNonHm23 Exist	3,866,001	4,297,022	431,021	11.1	63,394	67,995	4,600	7.3	1.64	1.58
Apartments Exist	14,434,705	15,798,319	1,363,613	9.4	269,604	257,857	-11,747	-4.4	1.87	1.63
Seas Rec: Exist	10,462,907	11,881,181	1,418,274	13.6	137,262	148,099	10,838	7.9	1.31	1.25
Com/Ind Lo Exist	7,926,443	8,052,186	125,743	1.6	223,927	223,452	-475	-0.2	2.83	2.78
Com/Ind Hi Exist	40,958,745	41,832,399	873,655	2.1	1,512,339	1,518,255	5,916	0.4	3.69	3.63
Publ U: Elec Gen	1,545,468	1,431,412	-114,056	-7.4	40,040	35,539	-4,501	-11.2	2.59	2.48
Publ U: Other	5,018,556	5,329,952	311,396	6.2	178,494	184,205	5,710	3.2	3.56	3.46
AgHm House Exist	8,097,036	8,795,663	698,627	8.6	70,595	75,035	4,440	6.3	0.87	0.85
AgHm Land: Exist	22,705,304	24,259,825	1,554,521	6.8	115,601	120,184	4,583	4.0	0.51	0.50
Ag NonHm: Exist	10,214,986	11,030,279	815,293	8.0	104,842	108,150	3,308	3.2	1.03	0.98
Res Hmstd NewCon	0	5,252,294	5,252,294	0.0	0	56,873	56,873	0.0	0.00	1.08
All Other NewCon	0	3,642,739	3,642,739	0.0	0	71,862	71,862	0.0	0.00	1.97
Total	325,151,728	363,632,420	38,480,692	11.8	5,013,769	5,341,239	327,470	6.5	1.54	1.47

Tax Base

Tax Rates

	Tax Base				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	3,750,086	4,140,987	390,900	10.4	County	50.42	47.85	0.010	0.009
(-) TIF Tax Capacity	211,256	224,701	13,445	6.4	City/Town	35.67	34.58	0.052	0.059
(-) FD Contrib Tax Cap	233,130	254,136	21,006	9.0	School District	25.59	23.41	1.158	1.221
(=) Taxable Tax Capacity	3,305,701	3,662,149	356,448	10.8	Special District	5.19	4.69	0.000	0.000
FD Distrib Tax Cap	233,132	254,187	21,056	9.0	Total	116.87	110.53	1.221	1.289

GREATER MINNESOTA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	61,486,170	67,206,754	5,720,585	9.3	631,611	686,131	54,520	8.6	1.03	1.02
ResNonHm 1 Exist	3,523,627	3,973,975	450,347	12.8	45,370	49,801	4,431	9.8	1.29	1.25
ResNonHm23 Exist	1,282,249	1,356,415	74,166	5.8	20,524	21,145	621	3.0	1.60	1.56
Apartments Exist	2,711,178	2,931,310	220,131	8.1	49,161	48,833	-328	-0.7	1.81	1.67
Seas Rec: Exist	10,147,754	11,537,309	1,389,555	13.7	132,578	143,293	10,715	8.1	1.31	1.24
Com/Ind Lo Exist	4,412,774	4,518,525	105,751	2.4	124,623	125,267	644	0.5	2.82	2.77
Com/Ind Hi Exist	7,986,283	8,502,540	516,257	6.5	290,216	303,819	13,603	4.7	3.63	3.57
Publ U: Elec Gen	1,249,324	1,183,222	-66,101	-5.3	32,344	29,328	-3,016	-9.3	2.59	2.48
Publ U: Other	3,050,856	3,265,826	214,970	7.0	106,115	109,924	3,808	3.6	3.48	3.37
AgHm House Exist	7,067,066	7,730,153	663,086	9.4	60,910	65,371	4,460	7.3	0.86	0.85
AgHm Land: Exist	21,677,370	23,160,598	1,483,228	6.8	111,299	115,878	4,579	4.1	0.51	0.50
Ag NonHm: Exist	9,563,108	10,300,783	737,675	7.7	98,013	101,175	3,162	3.2	1.02	0.98
Res Hmstd NewCon	0	2,234,644	2,234,644	0.0	0	23,009	23,009	0.0	0.00	1.03
All Other NewCon	0	1,705,630	1,705,630	0.0	0	28,820	28,820	0.0	0.00	1.69
Total	134,157,757	149,607,683	15,449,925	11.5	1,702,764	1,851,793	149,029	8.8	1.27	1.24

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	1,412,952	1,572,232	159,280	11.3	County	58.52	56.07	0.005	0.005	
(-) TIF Tax Capacity	39,870	44,285	4,415	11.1	City/Town	32.91	32.05	0.016	0.017	
(-) FD Contrib Tax Cap	1,413	1,898	485	34.3	School District	24.01	21.77	0.603	0.836	
(=) Taxable Tax Capacity	1,371,669	1,526,049	154,381	11.3	Special District	1.65	1.69	0.000	0.000	
FD Distrib Tax Cap	1,417	1,901	484	34.1	Total	117.10	111.57	0.625	0.858	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	68,100	74,400	9.3	568	596	29	5.0	0.833	0.801
Res Hmstd: Avg Val	102,100	111,600	9.3	979	1,069	90	9.2	0.958	0.957
Res Hmstd: Hi Val	136,100	148,800	9.3	1,429	1,549	120	8.4	1.049	1.041
Res Hmstd: Ex-Hi Val	204,200	223,200	9.3	2,330	2,510	180	7.7	1.141	1.124
Apartment (Mkt rate)	300,000	324,400	8.1	5,457	4,802	-655	-12.0	1.819	1.480
Seas Rec: Lo Val	50,000	56,000	12.0	694	745	51	7.4	1.387	1.330
Seas Rec: Hi Val	150,000	168,000	12.0	2,322	2,533	211	9.1	1.548	1.507
Comm/Ind: Lo Val	150,000	159,700	6.5	3,948	4,179	231	5.9	2.632	2.616
Comm/Ind: Med Val	300,000	319,400	6.5	9,181	9,598	418	4.5	3.060	3.005
Comm/Ind: Hi Val	1,000,000	1,064,600	6.5	33,601	34,887	1,286	3.8	3.360	3.276

METRO AREA

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	129,877,739	144,459,929	14,582,190	11.2	1,553,529	1,656,444	102,915	6.6	1.20	1.15
ResNonHm 1 Exist	5,034,041	6,388,491	1,354,450	26.9	67,160	81,357	14,198	21.1	1.33	1.27
ResNonHm23 Exist	2,583,752	2,940,607	356,855	13.8	42,870	46,850	3,980	9.3	1.66	1.59
Apartments Exist	11,723,527	12,867,009	1,143,482	9.8	220,444	209,024	-11,419	-5.2	1.88	1.62
Seas Rec: Exist	315,153	343,872	28,719	9.1	4,684	4,806	122	2.6	1.49	1.40
Com/Ind Lo Exist	3,513,669	3,533,661	19,992	0.6	99,304	98,185	-1,119	-1.1	2.83	2.78
Com/Ind Hi Exist	32,972,462	33,329,860	357,398	1.1	1,222,123	1,214,435	-7,688	-0.6	3.71	3.64
Publ U: Elec Gen	296,144	248,190	-47,955	-16.2	7,695	6,211	-1,485	-19.3	2.60	2.50
Publ U: Other	1,967,701	2,064,126	96,425	4.9	72,379	74,281	1,902	2.6	3.68	3.60
AgHm House Exist	1,029,970	1,065,511	35,541	3.5	9,685	9,664	-21	-0.2	0.94	0.91
AgHm Land: Exist	1,027,935	1,099,227	71,293	6.9	4,303	4,306	4	0.1	0.42	0.39
Ag NonHm: Exist	651,878	729,497	77,619	11.9	6,829	6,975	146	2.1	1.05	0.96
Res Hmstd NewCon	0	3,017,649	3,017,649	0.0	0	33,865	33,865	0.0	0.00	1.12
All Other NewCon	0	1,937,109	1,937,109	0.0	0	43,042	43,042	0.0	0.00	2.22
Total	190,993,971	214,024,737	23,030,767	12.1	3,311,005	3,489,446	178,441	5.4	1.73	1.63

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	2,337,135	2,568,755	231,620	9.9	County	44.68	41.98	0.013	0.010
(-) TIF Tax Capacity	171,386	180,416	9,030	5.3	City/Town	37.62	36.39	0.070	0.080
(-) FD Contrib Tax Cap	231,716	252,238	20,522	8.9	School District	26.70	24.59	1.432	1.412
(=) Taxable Tax Capacity	1,934,032	2,136,100	202,068	10.4	Special District	7.70	6.84	0.000	0.000
FD Distrib Tax Cap	231,715	252,286	20,572	8.9	Total	116.70	109.79	1.515	1.502

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	116,700	129,800	13,100	11.2	1,271	1,365	93	7.3	1.089	1.051
Res Hmstd: Avg Val	175,000	194,600	19,600	11.2	2,093	2,232	139	6.6	1.195	1.146
Res Hmstd: Hi Val	233,200	259,400	26,200	11.2	2,912	3,099	186	6.4	1.248	1.194
Res Hmstd: Ex-Hi Val	349,900	389,200	39,300	11.2	4,556	4,836	279	6.1	1.302	1.242
Apartment (Mkt rate)	300,000	329,300	29,300	9.8	5,706	5,014	-692	-12.1	1.902	1.522
Comm/Ind: Lo Val	150,000	151,600	1,600	1.1	4,184	4,163	-21	-0.5	2.789	2.745
Comm/Ind: Med Val	300,000	303,300	3,300	1.1	9,687	9,622	-65	-0.7	3.228	3.172
Comm/Ind: Hi Val	1,000,000	1,010,800	10,800	1.1	35,367	35,084	-283	-0.8	3.536	3.470

NORTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	3,151,921	3,327,410	175,489	5.6	37,247	39,620	2,373	6.4	1.18	1.19
ResNonHm 1 Exist	206,431	226,773	20,342	9.9	3,053	3,338	285	9.3	1.48	1.47
ResNonHm23 Exist	82,051	85,712	3,661	4.5	1,396	1,454	58	4.2	1.70	1.70
Apartments Exist	276,383	297,808	21,425	7.8	5,206	5,212	6	0.1	1.88	1.75
Seas Rec: Exist	79,149	87,574	8,425	10.6	1,257	1,360	103	8.2	1.59	1.55
Com/Ind Lo Exist	458,912	466,941	8,029	1.7	13,215	12,933	-282	-2.1	2.88	2.77
Com/Ind Hi Exist	616,628	658,539	41,911	6.8	20,431	21,756	1,325	6.5	3.31	3.30
Publ U: Elec Gen	23,543	21,270	-2,273	-9.7	472	436	-35	-7.5	2.00	2.05
Publ U: Other	89,164	90,202	1,038	1.2	3,351	3,506	154	4.6	3.76	3.89
AgHm House Exist	15,736	16,742	1,006	6.4	185	195	9	5.1	1.18	1.16
AgHm Land: Exist	21,656	23,763	2,107	9.7	149	168	19	12.8	0.69	0.71
Ag NonHm: Exist	24,131	23,877	-255	-1.1	347	339	-8	-2.3	1.44	1.42
Res Hmstd NewCon	0	92,558	92,558	0.0	0	1,068	1,068	0.0	0.00	1.15
All Other NewCon	0	77,853	77,853	0.0	0	2,159	2,159	0.0	0.00	2.77
Total	5,045,706	5,497,024	451,318	8.9	86,309	93,543	7,234	8.4	1.71	1.70

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	61,068	66,207	5,140	8.4	County	63.89	61.70	0.000	0.000	
(-) TIF Tax Capacity	3,234	3,733	499	15.4	City/Town	51.74	53.39	0.051	0.047	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.48	22.07	0.505	0.598	
(=) Taxable Tax Capacity	57,833	62,474	4,641	8.0	Special District	2.95	3.06	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	142.06	140.23	0.556	0.644	

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	47,900	50,600	5.6	516	540	24	4.7	1.076	1.066
Res Hmstd: Avg Val	71,800	75,800	5.6	773	809	36	4.6	1.076	1.066
Res Hmstd: Hi Val	95,700	101,000	5.5	1,126	1,200	73	6.5	1.177	1.187
Res Hmstd: Ex-Hi Val	143,500	151,500	5.6	1,875	1,986	111	5.9	1.306	1.310
Apartment (Mkt rate)	300,000	323,300	7.8	6,560	5,875	-684	-10.4	2.186	1.817
Comm/Ind: Lo Val	150,000	160,200	6.8	4,499	4,865	366	8.1	2.999	3.036
Comm/Ind: Med Val	300,000	320,400	6.8	10,471	11,186	715	6.8	3.490	3.491
Comm/Ind: Hi Val	1,000,000	1,068,000	6.8	38,336	40,681	2,345	6.1	3.833	3.809

NORTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	3,074,915	3,384,859	309,944	10.1	25,298	27,237	1,940	7.7	0.82	0.80
ResNonHm 1 Exist	190,926	203,111	12,185	6.4	2,085	2,131	46	2.2	1.09	1.05
ResNonHm23 Exist	52,385	58,089	5,704	10.9	663	697	35	5.2	1.27	1.20
Apartments Exist	6,084	7,555	1,471	24.2	84	84	1	0.8	1.38	1.12
Seas Rec: Exist	1,786,213	2,049,886	263,673	14.8	21,979	24,375	2,396	10.9	1.23	1.19
Com/Ind Lo Exist	108,437	109,955	1,518	1.4	2,595	2,557	-38	-1.5	2.39	2.33
Com/Ind Hi Exist	115,018	121,818	6,799	5.9	3,721	3,838	117	3.1	3.24	3.15
Publ U: Elec Gen	4,703	315	-4,388	-93.3	100	5	-95	-95.3	2.13	1.49
Publ U: Other	385,434	419,195	33,760	8.8	12,620	13,137	517	4.1	3.27	3.13
AgHm House Exist	978,135	1,059,952	81,817	8.4	8,122	8,499	377	4.6	0.83	0.80
AgHm Land: Exist	3,471,196	3,638,399	167,203	4.8	18,135	18,253	118	0.6	0.52	0.50
Ag NonHm: Exist	1,979,318	2,065,294	85,976	4.3	21,277	21,140	-136	-0.6	1.07	1.02
Res Hmstd NewCon	0	126,329	126,329	0.0	0	1,013	1,013	0.0	0.00	0.80
All Other NewCon	0	123,494	123,494	0.0	0	1,280	1,280	0.0	0.00	1.04
Total	12,152,765	13,368,249	1,215,485	10.0	116,680	124,248	7,567	6.5	0.96	0.93

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	113,179	125,176	11,998	10.6	County	59.44	57.51	0.000	0.000
(-) TIF Tax Capacity	46	43	-4	-8.2	City/Town	18.11	17.29	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.48	18.51	0.527	0.642
(=) Taxable Tax Capacity	113,132	125,134	12,001	10.6	Special District	3.67	3.58	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	102.70	96.88	0.527	0.642

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	70,200	77,300	10.1	477	496	19	3.9	0.679	0.641
Res Hmstd: Avg Val	105,200	115,800	10.1	858	928	70	8.1	0.815	0.801
Res Hmstd: Hi Val	140,200	154,300	10.1	1,267	1,360	93	7.3	0.904	0.881
Res Hmstd: Ex-Hi Val	210,400	231,600	10.1	2,089	2,228	140	6.7	0.992	0.962
Seas Rec: Lo Val	50,000	56,000	12.0	622	663	41	6.6	1.243	1.184
Seas Rec: Hi Val	150,000	168,000	12.0	2,106	2,286	180	8.5	1.404	1.360
Comm/Ind: Lo Val	150,000	158,900	5.9	3,609	3,761	152	4.2	2.406	2.366
Comm/Ind: Med Val	300,000	317,700	5.9	8,395	8,649	254	3.0	2.798	2.722
Comm/Ind: Hi Val	1,000,000	1,059,100	5.9	30,730	31,471	741	2.4	3.072	2.971

NORTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	2,225,959	2,466,839	240,880	10.8	22,247	24,292	2,045	9.2	1.00	0.98
ResNonHm 1 Exist	186,993	227,993	41,000	21.9	2,397	2,834	437	18.2	1.28	1.24
ResNonHm23 Exist	69,238	78,049	8,810	12.7	1,092	1,206	114	10.4	1.58	1.55
Apartments Exist	153,164	158,691	5,528	3.6	2,799	2,705	-95	-3.4	1.83	1.70
Seas Rec: Exist	961,064	1,069,653	108,590	11.3	12,835	13,644	810	6.3	1.34	1.28
Com/Ind Lo Exist	381,425	395,009	13,584	3.6	10,728	10,865	136	1.3	2.81	2.75
Com/Ind Hi Exist	631,445	689,870	58,426	9.3	22,348	23,968	1,621	7.3	3.54	3.47
Publ U: Elec Gen	828	811	-17	-2.1	26	24	-2	-7.9	3.13	2.94
Publ U: Other	74,215	69,799	-4,416	-6.0	2,876	2,612	-264	-9.2	3.87	3.74
AgHm House Exist	18,392	20,591	2,199	12.0	195	213	18	9.2	1.06	1.03
AgHm Land: Exist	19,495	21,372	1,876	9.6	95	97	2	2.0	0.49	0.45
Ag NonHm: Exist	23,952	26,225	2,273	9.5	250	258	8	3.4	1.04	0.98
Res Hmstd NewCon	0	65,789	65,789	0.0	0	623	623	0.0	0.00	0.95
All Other NewCon	0	100,612	100,612	0.0	0	2,033	2,033	0.0	0.00	2.02
Total	4,746,169	5,391,302	645,133	13.6	77,887	85,373	7,486	9.6	1.64	1.58

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	57,129	64,617	7,488	13.1	County	51.48	47.57	0.000	0.000
(-) TIF Tax Capacity	2,401	2,883	483	20.1	City/Town	42.33	42.51	0.019	0.014
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.92	21.67	0.250	0.471
(=) Taxable Tax Capacity	54,728	61,734	7,006	12.8	Special District	0.96	0.95	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	118.70	112.69	0.269	0.485

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	56,800	62,900	10.7	462	488	25	5.5	0.813	0.775
Res Hmstd: Avg Val	85,200	94,400	10.8	739	822	84	11.3	0.866	0.870
Res Hmstd: Hi Val	113,600	125,900	10.8	1,109	1,221	112	10.1	0.976	0.969
Res Hmstd: Ex-Hi Val	170,400	188,800	10.8	1,849	2,017	167	9.0	1.085	1.068
Apartment (Mkt rate)	300,000	310,800	3.6	5,422	4,529	-893	-16.5	1.807	1.457
Comm/Ind: Lo Val	150,000	163,900	9.3	3,931	4,289	358	9.1	2.620	2.616
Comm/Ind: Med Val	300,000	327,800	9.3	9,158	9,827	669	7.3	3.052	2.997
Comm/Ind: Hi Val	1,000,000	1,092,500	9.3	33,552	35,664	2,112	6.3	3.355	3.264

NORTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	3,598,484	3,951,023	352,539	9.8	30,120	31,622	1,502	5.0	0.84	0.80
ResNonHm 1 Exist	220,797	252,818	32,021	14.5	2,409	2,577	168	7.0	1.09	1.02
ResNonHm23 Exist	46,883	54,551	7,668	16.4	641	703	62	9.6	1.37	1.29
Apartments Exist	7,052	9,396	2,344	33.2	115	120	5	4.6	1.63	1.28
Seas Rec: Exist	2,765,940	3,166,887	400,947	14.5	33,522	35,922	2,399	7.2	1.21	1.13
Com/Ind Lo Exist	138,694	143,735	5,041	3.6	3,288	3,221	-67	-2.0	2.37	2.24
Com/Ind Hi Exist	99,803	107,145	7,342	7.4	3,120	3,142	22	0.7	3.13	2.93
Publ U: Elec Gen	3,970	3,658	-313	-7.9	110	95	-15	-13.2	2.77	2.61
Publ U: Other	273,712	313,536	39,824	14.5	9,866	10,664	799	8.1	3.60	3.40
AgHm House Exist	683,036	761,842	78,806	11.5	6,519	6,970	451	6.9	0.95	0.91
AgHm Land: Exist	1,089,057	1,204,626	115,569	10.6	5,455	5,706	250	4.6	0.50	0.47
Ag NonHm: Exist	489,323	548,994	59,671	12.2	5,602	5,904	302	5.4	1.14	1.08
Res Hmstd NewCon	0	135,398	135,398	0.0	0	1,104	1,104	0.0	0.00	0.82
All Other NewCon	0	150,461	150,461	0.0	0	1,667	1,667	0.0	0.00	1.11
Total	9,416,751	10,804,072	1,387,320	14.7	100,766	109,416	8,650	8.6	1.07	1.01

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	94,079	108,069	13,990	14.9	County	58.28	53.74	0.000	0.000
(-) TIF Tax Capacity	26	28	2	7.4	City/Town	18.64	17.13	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.69	23.37	0.186	0.465
(=) Taxable Tax Capacity	94,053	108,041	13,988	14.9	Special District	1.02	0.99	0.000	0.000
FD Distrib Tax Cap	0	0	0	1.0	Total	104.63	95.24	0.186	0.465

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	70,700	77,600	9.8	470	473	2	0.5	0.664	0.608
Res Hmstd: Avg Val	106,000	116,400	9.8	852	895	43	5.1	0.803	0.768
Res Hmstd: Hi Val	141,300	155,100	9.8	1,260	1,316	57	4.5	0.891	0.848
Res Hmstd: Ex-Hi Val	212,000	232,800	9.8	2,076	2,162	86	4.2	0.979	0.928
Seas Rec: Lo Val	50,000	56,000	12.0	632	654	22	3.5	1.263	1.167
Seas Rec: Hi Val	150,000	168,000	12.0	2,135	2,259	123	5.8	1.423	1.344
Comm/Ind: Lo Val	150,000	161,000	7.3	3,602	3,757	155	4.3	2.401	2.333
Comm/Ind: Med Val	300,000	322,100	7.4	8,394	8,634	240	2.9	2.798	2.680
Comm/Ind: Hi Val	1,000,000	1,073,600	7.4	30,761	31,387	625	2.0	3.076	2.923

TACONITE CITIES

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	1,764,726	1,885,965	121,239	6.9	15,790	16,599	809	5.1	0.89	0.88
ResNonHm 1 Exist	118,689	137,249	18,560	15.6	2,018	2,233	215	10.7	1.70	1.63
ResNonHm23 Exist	36,491	38,564	2,074	5.7	767	773	6	0.8	2.10	2.00
Apartments Exist	106,079	108,543	2,464	2.3	2,237	2,218	-19	-0.9	2.11	2.04
Seas Rec: Exist	110,736	129,498	18,762	16.9	1,815	2,003	187	10.3	1.64	1.55
Com/Ind Lo Exist	245,188	252,355	7,166	2.9	8,131	8,135	4	0.1	3.32	3.22
Com/Ind Hi Exist	279,347	297,473	18,126	6.5	12,380	12,796	417	3.4	4.43	4.30
Publ U: Elec Gen	192,058	189,568	-2,490	-1.3	5,377	4,912	-465	-8.6	2.80	2.59
Publ U: Other	96,770	110,476	13,706	14.2	3,941	4,291	350	8.9	4.07	3.88
AgHm House Exist	3,879	4,252	373	9.6	33	37	4	12.9	0.85	0.87
AgHm Land: Exist	2,480	2,829	349	14.1	8	8	0	2.0	0.33	0.30
Ag NonHm: Exist	28,129	34,243	6,114	21.7	455	516	61	13.3	1.62	1.51
Res Hmstd NewCon	0	28,645	28,645	0.0	0	256	256	0.0	0.00	0.89
All Other NewCon	0	27,481	27,481	0.0	0	782	782	0.0	0.00	2.85
Total	2,984,571	3,247,140	262,569	8.8	52,952	55,560	2,608	4.9	1.77	1.71

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Change	Pctg Chng	Base	Alter
Total Tax Capacity	37,073	40,168	3,095	8.3	County	68.43	64.50	0.000	0.000	
(-) TIF Tax Capacity	1,325	1,389	64	4.8	City/Town	74.45	72.95	0.035	0.033	
(-) FD Contrib Tax Cap	964	1,403	440	45.6	School District	16.87	11.61	0.238	0.630	
(=) Taxable Tax Capacity	34,785	37,376	2,591	7.4	Special District	1.50	1.39	0.000	0.000	
FD Distrib Tax Cap	1,024	1,400	376	36.7	Total	161.25	150.44	0.273	0.663	

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	42,400	45,300	6.8	211	215	5	2.2	0.496	0.475
Res Hmstd: Avg Val	63,500	67,900	6.9	472	480	8	1.6	0.743	0.706
Res Hmstd: Hi Val	84,600	90,400	6.9	776	814	38	4.9	0.917	0.900
Res Hmstd: Ex-Hi Val	127,000	135,700	6.9	1,509	1,566	57	3.8	1.188	1.154
Apartment (Mkt rate)	300,000	307,000	2.3	7,338	5,977	-1,362	-18.6	2.446	1.946
Comm/Ind: Lo Val	150,000	159,700	6.5	4,884	5,122	239	4.9	3.255	3.207
Comm/Ind: Med Val	300,000	319,500	6.5	11,382	11,788	406	3.6	3.793	3.689
Comm/Ind: Hi Val	1,000,000	1,064,900	6.5	41,706	42,882	1,176	2.8	4.170	4.026

TACONITE TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	2,875,765	3,203,904	328,139	11.4	19,589	21,028	1,439	7.3	0.68	0.66
ResNonHm 1 Exist	146,402	175,956	29,554	20.2	1,722	1,914	192	11.1	1.18	1.09
ResNonHm23 Exist	20,028	21,047	1,018	5.1	281	272	-9	-3.1	1.40	1.29
Apartments Exist	4,044	3,727	-317	-7.8	60	50	-11	-17.6	1.49	1.33
Seas Rec: Exist	2,410,145	2,735,212	325,067	13.5	31,915	34,489	2,574	8.1	1.32	1.26
Com/Ind Lo Exist	62,417	67,416	4,999	8.0	1,621	1,676	55	3.4	2.60	2.49
Com/Ind Hi Exist	115,456	118,360	2,904	2.5	4,051	4,009	-42	-1.0	3.51	3.39
Publ U: Elec Gen	708	727	19	2.6	17	16	-1	-3.6	2.40	2.25
Publ U: Other	195,205	229,616	34,411	17.6	6,777	7,560	783	11.5	3.47	3.29
AgHm House Exist	129,416	141,218	11,803	9.1	600	615	16	2.6	0.46	0.44
AgHm Land: Exist	137,181	154,554	17,373	12.7	292	304	12	4.2	0.21	0.20
Ag NonHm: Exist	326,126	363,875	37,748	11.6	3,721	3,825	104	2.8	1.14	1.05
Res Hmstd NewCon	0	76,656	76,656	0.0	0	493	493	0.0	0.00	0.64
All Other NewCon	0	77,065	77,065	0.0	0	971	971	0.0	0.00	1.26
Total	6,422,893	7,369,332	946,439	14.7	70,646	77,223	6,577	9.3	1.10	1.05

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	67,141	77,001	9,860	14.7	County	70.74	66.45	0.000	0.000
(-) TIF Tax Capacity	308	317	9	3.1	City/Town	19.63	18.15	0.000	0.000
(-) FD Contrib Tax Cap	450	495	45	10.0	School District	15.42	12.68	0.244	0.373
(=) Taxable Tax Capacity	66,383	76,189	9,806	14.8	Special District	3.06	2.81	0.000	0.000
FD Distrib Tax Cap	393	501	108	27.6	Total	108.86	100.09	0.244	0.373

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	71,100	79,200	11.4	218	231	13	6.1	0.306	0.292
Res Hmstd: Avg Val	106,600	118,800	11.4	620	678	58	9.3	0.581	0.570
Res Hmstd: Hi Val	142,200	158,400	11.4	1,048	1,125	76	7.3	0.737	0.710
Res Hmstd: Ex-Hi Val	213,300	237,600	11.4	1,904	2,018	115	6.0	0.892	0.849
Seas Rec: Lo Val	50,000	56,000	12.0	653	681	28	4.3	1.305	1.216
Seas Rec: Hi Val	150,000	168,000	12.0	2,199	2,340	142	6.4	1.465	1.392
Comm/Ind: Lo Val	150,000	153,800	2.5	3,754	3,702	-52	-1.4	2.502	2.407
Comm/Ind: Med Val	300,000	307,500	2.5	8,748	8,576	-172	-2.0	2.915	2.789
Comm/Ind: Hi Val	1,000,000	1,025,200	2.5	32,051	31,336	-715	-2.2	3.205	3.056

DULUTH AREA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	3,252,512	3,602,735	350,223	10.8	36,893	39,789	2,896	7.8	1.13	1.10
ResNonHm 1 Exist	196,641	236,912	40,271	20.5	2,665	3,103	438	16.4	1.36	1.31
ResNonHm23 Exist	102,321	123,396	21,075	20.6	1,729	2,002	273	15.8	1.69	1.62
Apartments Exist	187,376	214,144	26,768	14.3	3,386	3,470	84	2.5	1.81	1.62
Seas Rec: Exist	67,460	76,666	9,206	13.6	1,102	1,156	55	5.0	1.63	1.51
Com/Ind Lo Exist	178,705	189,281	10,576	5.9	5,095	5,210	116	2.3	2.85	2.75
Com/Ind Hi Exist	484,619	588,353	103,735	21.4	18,270	21,375	3,105	17.0	3.77	3.63
Publ U: Elec Gen	694	661	-33	-4.7	18	17	-2	-8.6	2.63	2.53
Publ U: Other	110,284	111,148	865	0.8	4,150	4,030	-119	-2.9	3.76	3.63
AgHm House Exist	11,770	12,598	828	7.0	140	134	-5	-3.9	1.19	1.07
AgHm Land: Exist	9,238	10,597	1,359	14.7	49	47	-2	-4.0	0.53	0.45
Ag NonHm: Exist	15,424	16,816	1,392	9.0	215	209	-6	-2.7	1.39	1.24
Res Hmstd NewCon	0	65,918	65,918	0.0	0	733	733	0.0	0.00	1.11
All Other NewCon	0	42,544	42,544	0.0	0	882	882	0.0	0.00	2.07
Total	4,617,044	5,291,769	674,725	14.6	73,711	82,159	8,448	11.5	1.60	1.55

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	53,863	61,795	7,932	14.7	County	83.59	78.95	0.000	0.000
(-) TIF Tax Capacity	4,689	5,852	1,164	24.8	City/Town	28.26	26.47	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.21	14.29	0.111	0.648
(=) Taxable Tax Capacity	49,174	55,942	6,768	13.8	Special District	4.45	5.15	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	135.51	124.85	0.111	0.648

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	70,000	77,500	10.7	676	715	39	5.7	0.966	0.922
Res Hmstd: Avg Val	104,900	116,200	10.8	1,155	1,258	103	8.9	1.101	1.082
Res Hmstd: Hi Val	139,900	155,000	10.8	1,665	1,803	138	8.3	1.189	1.163
Res Hmstd: Ex-Hi Val	209,900	232,500	10.8	2,684	2,890	206	7.7	1.278	1.243
Apartment (Mkt rate)	300,000	342,900	14.3	6,131	5,574	-558	-9.1	2.043	1.625
Comm/Ind: Lo Val	150,000	182,100	21.4	4,285	5,285	1,000	23.3	2.856	2.902
Comm/Ind: Med Val	300,000	364,200	21.4	9,993	11,910	1,917	19.2	3.330	3.270
Comm/Ind: Hi Val	1,000,000	1,214,100	21.4	36,629	42,831	6,202	16.9	3.662	3.527

EAST CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	2,056,094	2,297,620	241,527	11.7	28,214	29,690	1,476	5.2	1.37	1.29
ResNonHm 1 Exist	127,388	131,797	4,408	3.5	2,073	2,002	-72	-3.5	1.63	1.52
ResNonHm23 Exist	57,010	66,145	9,135	16.0	1,167	1,238	71	6.1	2.05	1.87
Apartments Exist	131,195	145,024	13,828	10.5	2,709	2,760	51	1.9	2.06	1.90
Seas Rec: Exist	41,313	46,777	5,464	13.2	828	893	65	7.9	2.00	1.91
Com/Ind Lo Exist	228,633	240,075	11,441	5.0	7,398	7,333	-65	-0.9	3.24	3.05
Com/Ind Hi Exist	344,133	382,713	38,580	11.2	14,607	15,297	690	4.7	4.24	4.00
Publ U: Elec Gen	1,181	1,173	-8	-0.7	37	36	-1	-3.8	3.13	3.03
Publ U: Other	72,244	73,750	1,506	2.1	3,056	2,964	-92	-3.0	4.23	4.02
AgHm House Exist	49,254	54,374	5,119	10.4	624	647	23	3.7	1.27	1.19
AgHm Land: Exist	38,051	42,983	4,932	13.0	204	215	11	5.4	0.54	0.50
Ag NonHm: Exist	17,975	20,720	2,746	15.3	266	285	19	7.1	1.48	1.38
Res Hmstd NewCon	0	117,533	117,533	0.0	0	1,547	1,547	0.0	0.00	1.32
All Other NewCon	0	62,842	62,842	0.0	0	1,361	1,361	0.0	0.00	2.17
Total	3,164,472	3,683,525	519,053	16.4	61,182	66,267	5,085	8.3	1.93	1.80

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	37,263	43,106	5,843	15.7	County	70.52 65.13	0.014 0.012	
(-) TIF Tax Capacity	2,007	2,313	306	15.2	City/Town	53.17 49.26	0.033 0.034	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.26 29.17	0.474 0.493	
(=) Taxable Tax Capacity	35,256	40,793	5,537	15.7	Special District	1.29 1.27	0.000 0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	156.25 144.83	0.521 0.538	

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	68,300	76,300	8,000	11.7	830	842	13	1.6	1.214	1.104
Res Hmstd: Avg Val	102,500	114,500	12,000	11.7	1,375	1,451	76	5.5	1.341	1.266
Res Hmstd: Hi Val	136,600	152,600	16,000	11.7	1,956	2,057	101	5.2	1.431	1.348
Res Hmstd: Ex-Hi Val	204,900	229,000	24,100	11.8	3,120	3,274	153	4.9	1.522	1.429
Apartment (Mkt rate)	300,000	331,600	31,600	10.5	7,187	6,182	-1,005	-14.0	2.395	1.864
Comm/Ind: Lo Val	150,000	166,800	16,800	11.2	4,813	5,227	414	8.6	3.208	3.133
Comm/Ind: Med Val	300,000	333,600	33,600	11.2	11,205	11,944	739	6.6	3.734	3.580
Comm/Ind: Hi Val	1,000,000	1,112,100	112,100	11.2	41,032	43,294	2,262	5.5	4.103	3.892

EAST CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	3,296,318	3,709,738	413,420	12.5	36,529	38,787	2,258	6.2	1.11	1.05
ResNonHm 1 Exist	188,723	205,590	16,867	8.9	2,485	2,491	6	0.3	1.32	1.21
ResNonHm23 Exist	56,060	64,770	8,710	15.5	909	975	66	7.3	1.62	1.51
Apartments Exist	3,471	3,399	-72	-2.1	63	49	-13	-21.0	1.80	1.46
Seas Rec: Exist	806,142	922,950	116,809	14.5	12,069	12,911	842	7.0	1.50	1.40
Com/Ind Lo Exist	66,906	73,780	6,874	10.3	1,844	1,924	79	4.3	2.76	2.61
Com/Ind Hi Exist	41,686	49,702	8,016	19.2	1,533	1,727	194	12.7	3.68	3.47
Publ U: Elec Gen	10,298	9,719	-579	-5.6	284	247	-36	-12.8	2.75	2.54
Publ U: Other	138,881	145,828	6,947	5.0	5,283	5,317	34	0.6	3.80	3.65
AgHm House Exist	795,536	883,095	87,559	11.0	8,295	8,579	284	3.4	1.04	0.97
AgHm Land: Exist	709,373	783,010	73,637	10.4	3,273	3,220	-54	-1.6	0.46	0.41
Ag NonHm: Exist	247,749	286,929	39,181	15.8	3,195	3,362	166	5.2	1.29	1.17
Res Hmstd NewCon	0	129,544	129,544	0.0	0	1,355	1,355	0.0	0.00	1.05
All Other NewCon	0	119,844	119,844	0.0	0	1,387	1,387	0.0	0.00	1.16
Total	6,361,142	7,387,898	1,026,756	16.1	75,762	82,331	6,570	8.7	1.19	1.11

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	62,816	72,916	10,101	16.1	County	72.29	66.38	0.029	0.025
(-) TIF Tax Capacity	65	70	5	8.2	City/Town	22.08	20.54	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.05	28.03	0.409	0.513
(=) Taxable Tax Capacity	62,751	72,846	10,095	16.1	Special District	1.12	1.06	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	126.53	116.01	0.438	0.538

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	79,400	88,900	12.0	739	787	48	6.5	0.930	0.885
Res Hmstd: Avg Val	119,100	133,400	12.0	1,294	1,367	73	5.7	1.086	1.024
Res Hmstd: Hi Val	158,700	177,700	12.0	1,848	1,945	97	5.2	1.164	1.094
Res Hmstd: Ex-Hi Val	238,100	266,700	12.0	2,959	3,105	146	4.9	1.242	1.164
Seas Rec: Lo Val	50,000	56,000	12.0	741	770	29	3.9	1.482	1.375
Seas Rec: Hi Val	150,000	168,000	12.0	2,464	2,608	144	5.8	1.642	1.552
Comm/Ind: Lo Val	150,000	178,800	19.2	4,132	4,896	764	18.5	2.754	2.738
Comm/Ind: Med Val	300,000	357,700	19.2	9,620	11,069	1,449	15.1	3.206	3.094
Comm/Ind: Hi Val	1,000,000	1,192,300	19.2	35,229	39,866	4,638	13.2	3.522	3.343

CENTRAL MINN CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	7,167,696	7,918,084	750,388	10.5	79,226	87,408	8,181	10.3	1.11	1.10
ResNonHm 1 Exist	318,811	373,432	54,622	17.1	4,167	4,744	577	13.8	1.31	1.27
ResNonHm23 Exist	218,461	207,672	-10,789	-4.9	3,470	3,232	-239	-6.9	1.59	1.56
Apartments Exist	617,415	671,252	53,836	8.7	10,954	10,780	-174	-1.6	1.77	1.61
Seas Rec: Exist	51,298	58,645	7,347	14.3	788	876	88	11.2	1.54	1.49
Com/Ind Lo Exist	538,491	551,290	12,799	2.4	15,054	15,098	45	0.3	2.80	2.74
Com/Ind Hi Exist	1,494,752	1,635,092	140,340	9.4	54,801	57,956	3,155	5.8	3.67	3.54
Publ U: Elec Gen	661,281	642,775	-18,506	-2.8	15,771	14,408	-1,363	-8.6	2.38	2.24
Publ U: Other	366,812	370,042	3,230	0.9	13,065	12,662	-404	-3.1	3.56	3.42
AgHm House Exist	105,958	112,676	6,718	6.3	1,144	1,198	54	4.7	1.08	1.06
AgHm Land: Exist	95,421	99,587	4,166	4.4	448	437	-11	-2.4	0.47	0.44
Ag NonHm: Exist	63,135	73,612	10,478	16.6	763	837	74	9.7	1.21	1.14
Res Hmstd NewCon	0	482,087	482,087	0.0	0	5,276	5,276	0.0	0.00	1.09
All Other NewCon	0	230,603	230,603	0.0	0	4,441	4,441	0.0	0.00	1.93
Total	11,699,530	13,426,848	1,727,318	14.8	199,653	219,353	19,701	9.9	1.71	1.63

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	147,222	166,045	18,823	12.8	County	47.85	45.75	0.000	0.000
(-) TIF Tax Capacity	9,357	9,557	200	2.1	City/Town	43.33	41.56	0.038	0.033
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.56	26.83	0.542	0.995
(=) Taxable Tax Capacity	137,865	156,488	18,623	13.5	Special District	2.15	2.03	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	123.90	116.16	0.580	1.028

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	84,300	93,100	10.4	797	889	92	11.5	0.945	0.954
Res Hmstd: Avg Val	126,300	139,500	10.5	1,379	1,517	138	10.0	1.092	1.087
Res Hmstd: Hi Val	168,400	186,000	10.5	1,963	2,147	184	9.3	1.165	1.154
Res Hmstd: Ex-Hi Val	252,700	279,200	10.5	3,132	3,409	277	8.8	1.239	1.221
Apartment (Mkt rate)	300,000	326,200	8.7	5,749	5,072	-678	-11.8	1.916	1.554
Comm/Ind: Lo Val	150,000	164,100	9.4	4,094	4,473	378	9.2	2.729	2.725
Comm/Ind: Med Val	300,000	328,200	9.4	9,524	10,220	696	7.3	3.174	3.113
Comm/Ind: Hi Val	1,000,000	1,093,900	9.4	34,863	37,038	2,175	6.2	3.486	3.385

CENTRAL MINN TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	4,116,625	4,593,640	477,015	11.6	38,352	42,487	4,135	10.8	0.93	0.92
ResNonHm 1 Exist	165,960	198,100	32,140	19.4	1,803	2,100	297	16.5	1.09	1.06
ResNonHm23 Exist	72,948	77,264	4,316	5.9	983	1,010	27	2.7	1.35	1.31
Apartments Exist	3,217	3,197	-21	-0.6	50	42	-8	-15.2	1.54	1.32
Seas Rec: Exist	492,578	552,844	60,266	12.2	6,401	6,963	563	8.8	1.30	1.26
Com/Ind Lo Exist	109,474	113,537	4,063	3.7	2,651	2,694	43	1.6	2.42	2.37
Com/Ind Hi Exist	91,647	99,936	8,289	9.0	2,872	3,053	181	6.3	3.13	3.05
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	147,152	151,030	3,878	2.6	4,709	4,729	21	0.4	3.20	3.13
AgHm House Exist	972,602	1,070,232	97,630	10.0	8,579	9,443	864	10.1	0.88	0.88
AgHm Land: Exist	1,278,175	1,354,353	76,177	6.0	5,808	5,952	144	2.5	0.45	0.44
Ag NonHm: Exist	269,046	290,289	21,244	7.9	2,836	2,935	98	3.5	1.05	1.01
Res Hmstd NewCon	0	160,653	160,653	0.0	0	1,497	1,497	0.0	0.00	0.93
All Other NewCon	0	79,798	79,798	0.0	0	851	851	0.0	0.00	1.07
Total	7,719,424	8,744,872	1,025,448	13.3	75,044	83,756	8,712	11.6	0.97	0.96

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	74,737	84,836	10,099	13.5	County	47.98	46.03	0.000	0.000	
(-) TIF Tax Capacity	135	206	71	52.9	City/Town	22.39	21.54	0.008	0.007	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.56	29.47	0.631	0.803	
(=) Taxable Tax Capacity	74,603	84,630	10,028	13.4	Special District	1.18	1.33	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	103.10	98.37	0.639	0.810	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	100,500	112,100	11.5	818	922	104	12.7	0.814	0.822
Res Hmstd: Avg Val	150,700	168,200	11.6	1,413	1,570	156	11.1	0.937	0.933
Res Hmstd: Hi Val	200,900	224,200	11.6	2,008	2,216	208	10.4	0.999	0.988
Res Hmstd: Ex-Hi Val	301,400	336,300	11.6	3,199	3,511	312	9.7	1.061	1.043
Seas Rec: Lo Val	50,000	56,000	12.0	624	671	48	7.6	1.247	1.199
Seas Rec: Hi Val	150,000	168,000	12.0	2,112	2,311	199	9.4	1.408	1.375
Comm/Ind: Lo Val	150,000	163,600	9.1	3,635	3,971	336	9.2	2.423	2.427
Comm/Ind: Med Val	300,000	327,100	9.0	8,450	9,080	630	7.5	2.816	2.775
Comm/Ind: Hi Val	1,000,000	1,090,400	9.0	30,920	32,932	2,012	6.5	3.091	3.020

SOUTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	3,732,431	3,886,916	154,486	4.1	46,964	51,835	4,871	10.4	1.26	1.33
ResNonHm 1 Exist	216,745	238,967	22,223	10.3	3,477	3,971	494	14.2	1.60	1.66
ResNonHm23 Exist	59,846	64,567	4,721	7.9	1,118	1,257	140	12.5	1.87	1.95
Apartments Exist	258,511	263,937	5,426	2.1	5,113	5,138	25	0.5	1.98	1.95
Seas Rec: Exist	12,824	14,664	1,840	14.4	268	305	37	13.8	2.09	2.08
Com/Ind Lo Exist	483,351	492,878	9,527	2.0	15,149	15,816	667	4.4	3.13	3.21
Com/Ind Hi Exist	632,086	644,590	12,504	2.0	25,237	26,585	1,349	5.3	3.99	4.12
Publ U: Elec Gen	4,451	4,038	-412	-9.3	114	108	-5	-4.8	2.56	2.68
Publ U: Other	65,621	67,613	1,992	3.0	2,816	2,952	136	4.8	4.29	4.37
AgHm House Exist	18,004	18,565	562	3.1	244	257	13	5.4	1.35	1.38
AgHm Land: Exist	35,755	37,274	1,519	4.2	309	328	20	6.4	0.86	0.88
Ag NonHm: Exist	34,548	39,403	4,855	14.1	565	657	92	16.4	1.64	1.67
Res Hmstd NewCon	0	75,678	75,678	0.0	0	1,001	1,001	0.0	0.00	1.32
All Other NewCon	0	45,236	45,236	0.0	0	1,357	1,357	0.0	0.00	3.00
Total	5,554,170	5,894,327	340,157	6.1	101,373	111,570	10,197	10.1	1.83	1.89

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	65,822	69,449	3,627	5.5	County	61.72	61.22	0.039	0.040
(-) TIF Tax Capacity	3,274	3,509	235	7.2	City/Town	61.16	64.01	0.025	0.038
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.23	23.00	0.998	1.195
(=) Taxable Tax Capacity	62,548	65,940	3,392	5.4	Special District	1.48	1.67	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	145.58	149.90	1.062	1.273

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	45,500	47,400	4.2	529	581	53	9.9	1.162	1.226
Res Hmstd: Avg Val	68,300	71,100	4.1	794	872	78	9.9	1.162	1.226
Res Hmstd: Hi Val	91,000	94,800	4.2	1,131	1,255	124	10.9	1.242	1.323
Res Hmstd: Ex-Hi Val	136,600	142,300	4.2	1,884	2,070	186	9.9	1.379	1.454
Apartment (Mkt rate)	300,000	306,300	2.1	6,870	6,129	-741	-10.8	2.289	2.001
Comm/Ind: Lo Val	150,000	153,000	2.0	4,654	4,901	246	5.3	3.102	3.203
Comm/Ind: Med Val	300,000	305,900	2.0	10,807	11,325	518	4.8	3.602	3.702
Comm/Ind: Hi Val	1,000,000	1,019,800	2.0	39,520	41,322	1,802	4.6	3.952	4.051

SOUTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	1,672,527	1,844,700	172,173	10.3	16,154	18,195	2,041	12.6	0.97	0.99
ResNonHm 1 Exist	168,312	180,504	12,192	7.2	1,967	2,095	128	6.5	1.17	1.16
ResNonHm23 Exist	22,610	28,309	5,699	25.2	338	419	81	24.0	1.50	1.48
Apartments Exist	3,438	3,080	-358	-10.4	57	39	-17	-30.3	1.64	1.28
Seas Rec: Exist	311,774	349,953	38,179	12.2	4,569	5,038	469	10.3	1.47	1.44
Com/Ind Lo Exist	87,877	88,674	797	0.9	2,204	2,211	7	0.3	2.51	2.49
Com/Ind Hi Exist	133,111	119,464	-13,647	-10.3	4,255	3,840	-415	-9.8	3.20	3.21
Publ U: Elec Gen	27,517	489	-27,028	-98.2	522	8	-514	-98.4	1.90	1.67
Publ U: Other	293,441	321,104	27,663	9.4	9,098	9,860	763	8.4	3.10	3.07
AgHm House Exist	1,019,613	1,104,799	85,186	8.4	8,210	9,102	891	10.9	0.81	0.82
AgHm Land: Exist	6,368,442	6,719,141	350,698	5.5	34,075	36,029	1,954	5.7	0.54	0.54
Ag NonHm: Exist	3,027,764	3,241,121	213,357	7.0	30,105	31,690	1,584	5.3	0.99	0.98
Res Hmstd NewCon	0	54,817	54,817	0.0	0	540	540	0.0	0.00	0.99
All Other NewCon	0	74,182	74,182	0.0	0	803	803	0.0	0.00	1.08
Total	13,136,427	14,130,338	993,910	7.6	111,554	119,869	8,315	7.5	0.85	0.85

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	111,760	120,706	8,946	8.0	County	63.43	62.72	0.030	0.023
(-) TIF Tax Capacity	312	363	51	16.3	City/Town	16.36	15.45	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.43	20.07	1.059	1.264
(=) Taxable Tax Capacity	111,448	120,343	8,895	8.0	Special District	1.42	1.60	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	101.64	99.83	1.088	1.287

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	64,600	71,300	10.4	469	518	50	10.6	0.725	0.726
Res Hmstd: Avg Val	96,900	106,900	10.3	805	929	123	15.3	0.830	0.868
Res Hmstd: Hi Val	129,200	142,500	10.3	1,198	1,362	164	13.7	0.926	0.955
Res Hmstd: Ex-Hi Val	193,800	213,800	10.3	1,983	2,229	247	12.4	1.023	1.042
Comm/Ind: Lo Val	150,000	134,600	-10.3	3,670	3,275	-394	-10.7	2.446	2.433
Comm/Ind: Med Val	300,000	269,200	-10.3	8,508	7,467	-1,042	-12.2	2.836	2.773
Comm/Ind: Hi Val	1,000,000	897,500	-10.3	31,087	27,583	-3,505	-11.3	3.108	3.073

SOUTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	3,856,843	4,111,729	254,886	6.6	40,204	42,983	2,779	6.9	1.04	1.05
ResNonHm 1 Exist	185,555	206,018	20,463	11.0	2,424	2,676	252	10.4	1.31	1.30
ResNonHm23 Exist	92,596	104,833	12,237	13.2	1,423	1,587	164	11.5	1.54	1.51
Apartments Exist	251,008	281,177	30,169	12.0	4,136	4,158	22	0.5	1.65	1.48
Seas Rec: Exist	12,247	13,768	1,521	12.4	213	235	22	10.1	1.74	1.70
Com/Ind Lo Exist	386,137	386,115	-22	0.0	10,609	10,473	-136	-1.3	2.75	2.71
Com/Ind Hi Exist	753,554	779,135	25,581	3.4	25,777	26,284	507	2.0	3.42	3.37
Publ U: Elec Gen	17,206	16,255	-951	-5.5	375	350	-25	-6.7	2.18	2.15
Publ U: Other	70,709	72,772	2,063	2.9	2,496	2,536	40	1.6	3.53	3.48
AgHm House Exist	10,783	11,450	667	6.2	130	136	6	4.6	1.21	1.19
AgHm Land: Exist	20,044	21,293	1,250	6.2	144	150	6	4.1	0.72	0.71
Ag NonHm: Exist	24,821	27,927	3,106	12.5	314	337	22	7.1	1.27	1.21
Res Hmstd NewCon	0	104,440	104,440	0.0	0	1,092	1,092	0.0	0.00	1.05
All Other NewCon	0	88,918	88,918	0.0	0	2,106	2,106	0.0	0.00	2.37
Total	5,681,502	6,225,829	544,328	9.6	88,247	95,103	6,856	7.8	1.55	1.53

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	68,225	74,226	6,001	8.8	County	52.47	50.25	0.000	0.000
(-) TIF Tax Capacity	3,556	3,930	374	10.5	City/Town	49.39	50.83	0.035	0.033
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.61	14.52	0.864	1.009
(=) Taxable Tax Capacity	64,669	70,296	5,628	8.7	Special District	0.66	0.68	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	119.12	116.28	0.900	1.042

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	59,000	62,900	6.6	520	545	25	4.9	0.881	0.866
Res Hmstd: Avg Val	88,500	94,300	6.6	841	907	66	7.9	0.950	0.962
Res Hmstd: Hi Val	117,900	125,700	6.6	1,244	1,333	89	7.2	1.055	1.060
Res Hmstd: Ex-Hi Val	177,000	188,700	6.6	2,055	2,188	134	6.5	1.160	1.159
Apartment (Mkt rate)	300,000	336,100	12.0	5,630	5,235	-395	-7.0	1.876	1.557
Comm/Ind: Lo Val	150,000	155,100	3.4	4,035	4,162	128	3.2	2.689	2.683
Comm/Ind: Med Val	300,000	310,200	3.4	9,369	9,601	231	2.5	3.123	3.094
Comm/Ind: Hi Val	1,000,000	1,033,900	3.4	34,264	34,975	711	2.1	3.426	3.382

SOUTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	1,462,408	1,592,033	129,625	8.9	11,365	11,961	596	5.2	0.78	0.75
ResNonHm 1 Exist	124,003	132,364	8,361	6.7	1,191	1,221	30	2.5	0.96	0.92
ResNonHm23 Exist	20,908	22,782	1,874	9.0	249	258	9	3.5	1.19	1.13
Apartments Exist	2,425	2,145	-281	-11.6	35	25	-11	-29.8	1.46	1.16
Seas Rec: Exist	86,408	93,657	7,249	8.4	993	988	-6	-0.6	1.15	1.05
Com/Ind Lo Exist	54,684	55,855	1,171	2.1	1,194	1,185	-8	-0.7	2.18	2.12
Com/Ind Hi Exist	60,198	62,823	2,625	4.4	1,717	1,740	23	1.3	2.85	2.77
Publ U: Elec Gen	10,679	10,841	161	1.5	148	141	-7	-4.7	1.39	1.30
Publ U: Other	207,970	228,464	20,494	9.9	5,888	6,285	396	6.7	2.83	2.75
AgHm House Exist	792,200	847,529	55,329	7.0	5,417	5,670	253	4.7	0.68	0.67
AgHm Land: Exist	3,959,730	4,279,767	320,037	8.1	19,520	20,487	967	5.0	0.49	0.48
Ag NonHm: Exist	1,617,307	1,747,247	129,939	8.0	14,181	14,411	230	1.6	0.88	0.82
Res Hmstd NewCon	0	43,743	43,743	0.0	0	330	330	0.0	0.00	0.75
All Other NewCon	0	42,875	42,875	0.0	0	369	369	0.0	0.00	0.86
Total	8,398,922	9,162,125	763,203	9.1	61,898	65,069	3,171	5.1	0.74	0.71

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	72,260	79,426	7,165	9.9	County	55.21	53.31	0.000	0.000
(-) TIF Tax Capacity	26	26	0	-0.4	City/Town	14.84	13.99	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.53	15.03	0.815	0.985
(=) Taxable Tax Capacity	72,234	79,400	7,166	9.9	Special District	0.68	0.68	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	88.26	83.01	0.815	0.985

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	78,900	85,900	8.9	459	503	43	9.4	0.582	0.584
Res Hmstd: Avg Val	118,400	128,900	8.9	876	940	65	7.4	0.739	0.729
Res Hmstd: Hi Val	157,800	171,800	8.9	1,291	1,377	86	6.7	0.818	0.801
Res Hmstd: Ex-Hi Val	236,700	257,700	8.9	2,123	2,252	130	6.1	0.896	0.874
Comm/Ind: Lo Val	150,000	156,500	4.3	3,328	3,411	83	2.5	2.218	2.179
Comm/Ind: Med Val	300,000	313,100	4.4	7,724	7,850	127	1.6	2.574	2.507
Comm/Ind: Hi Val	1,000,000	1,043,600	4.4	28,238	28,560	322	1.1	2.823	2.736

OLMSTED COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	4,810,012	5,270,795	460,783	9.6	55,755	59,767	4,012	7.2	1.16	1.13
ResNonHm 1 Exist	272,599	288,841	16,242	6.0	3,645	3,743	98	2.7	1.34	1.30
ResNonHm23 Exist	85,725	54,497	-31,228	-36.4	1,409	860	-549	-39.0	1.64	1.58
Apartments Exist	319,832	350,160	30,328	9.5	5,904	5,713	-190	-3.2	1.85	1.63
Seas Rec: Exist	3,610	3,787	177	4.9	57	59	2	2.9	1.58	1.55
Com/Ind Lo Exist	202,428	208,077	5,648	2.8	5,650	5,661	11	0.2	2.79	2.72
Com/Ind Hi Exist	1,047,340	1,068,493	21,153	2.0	38,599	38,581	-18	0.0	3.69	3.61
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	49,024	49,130	105	0.2	1,735	1,676	-59	-3.4	3.54	3.41
AgHm House Exist	267,297	292,804	25,507	9.5	2,596	2,810	214	8.2	0.97	0.96
AgHm Land: Exist	394,179	435,910	41,731	10.6	2,151	2,349	198	9.2	0.55	0.54
Ag NonHm: Exist	120,985	129,642	8,657	7.2	1,348	1,380	32	2.4	1.11	1.06
Res Hmstd NewCon	0	184,758	184,758	0.0	0	2,105	2,105	0.0	0.00	1.14
All Other NewCon	0	163,387	163,387	0.0	0	2,943	2,943	0.0	0.00	1.80
Total	7,573,031	8,500,280	927,249	12.2	118,848	127,647	8,799	7.4	1.57	1.50

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	87,587	96,942	9,355	10.7	County	57.97 56.37	0.000 0.000	
(-) TIF Tax Capacity	3,443	3,441	-2	-0.1	City/Town	36.77 36.05	0.003 0.000	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	27.17 26.30	1.126 0.975	
(=) Taxable Tax Capacity	84,144	93,501	9,357	11.1	Special District	0.00 0.00	0.000 0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	121.90 118.71	1.129 0.975	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	90,100	98,700	9.5	909	984	76	8.3	1.008	0.997
Res Hmstd: Avg Val	135,100	148,000	9.5	1,549	1,662	114	7.3	1.146	1.123
Res Hmstd: Hi Val	180,100	197,400	9.6	2,188	2,341	153	7.0	1.215	1.186
Res Hmstd: Ex-Hi Val	270,200	296,100	9.6	3,470	3,698	229	6.6	1.284	1.248
Apartment (Mkt rate)	300,000	328,400	9.5	5,824	5,194	-631	-10.8	1.941	1.581
Comm/Ind: Lo Val	150,000	153,000	2.0	4,132	4,135	3	0.1	2.754	2.702
Comm/Ind: Med Val	300,000	306,100	2.0	9,584	9,567	-17	-0.2	3.194	3.125
Comm/Ind: Hi Val	1,000,000	1,020,200	2.0	35,028	34,905	-123	-0.4	3.502	3.421

SOUTHEAST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	6,809,336	7,325,428	516,092	7.6	69,775	78,435	8,660	12.4	1.02	1.07
ResNonHm 1 Exist	308,344	358,832	50,489	16.4	3,866	4,583	717	18.6	1.25	1.28
ResNonHm23 Exist	150,851	165,680	14,829	9.8	2,413	2,682	269	11.2	1.60	1.62
Apartments Exist	378,647	406,165	27,518	7.3	6,224	6,242	19	0.3	1.64	1.54
Seas Rec: Exist	30,771	33,623	2,852	9.3	496	536	40	8.0	1.61	1.59
Com/Ind Lo Exist	611,378	610,906	-471	-0.1	16,526	16,563	37	0.2	2.70	2.71
Com/Ind Hi Exist	1,000,537	1,030,169	29,632	3.0	35,078	36,356	1,278	3.6	3.51	3.53
Publ U: Elec Gen	288,287	279,079	-9,208	-3.2	8,943	8,498	-444	-5.0	3.10	3.05
Publ U: Other	213,586	217,806	4,220	2.0	8,247	8,304	57	0.7	3.86	3.81
AgHm House Exist	28,085	30,683	2,598	9.3	306	334	29	9.3	1.09	1.09
AgHm Land: Exist	50,222	54,120	3,898	7.8	312	333	21	6.8	0.62	0.62
Ag NonHm: Exist	39,150	43,930	4,781	12.2	481	525	44	9.2	1.23	1.20
Res Hmstd NewCon	0	201,933	201,933	0.0	0	2,215	2,215	0.0	0.00	1.10
All Other NewCon	0	122,467	122,467	0.0	0	2,822	2,822	0.0	0.00	2.30
Total	9,909,192	10,880,821	971,629	9.8	152,665	168,430	15,765	10.3	1.54	1.55

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	118,644	128,833	10,189	8.6	County	50.07 48.96	0.000 0.000	
(-) TIF Tax Capacity	5,589	6,547	958	17.1	City/Town	44.82 45.38	0.017 0.028	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.02 23.09	0.733 1.187	
(=) Taxable Tax Capacity	113,055	122,286	9,231	8.2	Special District	1.31 1.41	0.000 0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	121.22 118.84	0.750 1.215	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	67,200	72,300	7.6	596	658	62	10.3	0.887	0.909
Res Hmstd: Avg Val	100,800	108,400	7.5	1,016	1,145	129	12.7	1.007	1.056
Res Hmstd: Hi Val	134,400	144,600	7.6	1,479	1,652	173	11.7	1.100	1.142
Res Hmstd: Ex-Hi Val	201,600	216,900	7.6	2,404	2,664	260	10.8	1.192	1.228
Apartment (Mkt rate)	300,000	321,800	7.3	5,680	5,171	-509	-9.0	1.893	1.606
Comm/Ind: Lo Val	150,000	154,400	2.9	4,059	4,224	165	4.1	2.706	2.735
Comm/Ind: Med Val	300,000	308,900	3.0	9,435	9,747	313	3.3	3.144	3.155
Comm/Ind: Hi Val	1,000,000	1,029,600	3.0	34,519	35,510	991	2.9	3.451	3.448

SOUTHEAST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	2,561,600	2,833,336	271,736	10.6	21,889	24,396	2,507	11.5	0.85	0.86
ResNonHm 1 Exist	180,309	198,716	18,407	10.2	1,924	2,045	121	6.3	1.07	1.03
ResNonHm23 Exist	35,838	40,488	4,650	13.0	477	519	43	9.0	1.33	1.28
Apartments Exist	1,838	1,913	75	4.1	29	26	-4	-12.0	1.59	1.34
Seas Rec: Exist	118,083	131,264	13,182	11.2	1,471	1,541	70	4.8	1.25	1.17
Com/Ind Lo Exist	69,636	72,646	3,010	4.3	1,671	1,712	40	2.4	2.40	2.36
Com/Ind Hi Exist	44,923	48,864	3,940	8.8	1,420	1,516	96	6.8	3.16	3.10
Publ U: Elec Gen	1,919	1,844	-75	-3.9	31	26	-5	-15.4	1.63	1.43
Publ U: Other	200,630	224,316	23,685	11.8	6,143	6,839	696	11.3	3.06	3.05
AgHm House Exist	1,167,371	1,286,750	119,379	10.2	9,570	10,530	960	10.0	0.82	0.82
AgHm Land: Exist	3,977,674	4,277,020	299,347	7.5	20,871	21,794	923	4.4	0.52	0.51
Ag NonHm: Exist	1,214,226	1,320,639	106,413	8.8	12,091	12,564	473	3.9	1.00	0.95
Res Hmstd NewCon	0	88,165	88,165	0.0	0	760	760	0.0	0.00	0.86
All Other NewCon	0	75,970	75,970	0.0	0	607	607	0.0	0.00	0.80
Total	9,574,047	10,601,931	1,027,884	10.7	77,588	84,876	7,288	9.4	0.81	0.80

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	83,084	92,712	9,629	11.6	County	52.08	50.98	0.000	0.000
(-) TIF Tax Capacity	76	77	1	0.7	City/Town	21.34	19.67	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.27	22.81	0.632	0.995
(=) Taxable Tax Capacity	83,007	92,635	9,628	11.6	Special District	0.84	0.85	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	99.53	94.31	0.632	0.995

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	83,700	92,600	10.6	589	676	87	14.9	0.703	0.730
Res Hmstd: Avg Val	125,500	138,800	10.6	1,069	1,200	131	12.2	0.851	0.864
Res Hmstd: Hi Val	167,300	185,000	10.6	1,549	1,723	174	11.2	0.925	0.931
Res Hmstd: Ex-Hi Val	251,000	277,600	10.6	2,510	2,772	261	10.4	1.000	0.998
Comm/Ind: Lo Val	150,000	163,200	8.8	3,554	3,886	333	9.4	2.369	2.381
Comm/Ind: Med Val	300,000	326,300	8.8	8,260	8,881	620	7.5	2.753	2.721
Comm/Ind: Hi Val	1,000,000	1,087,700	8.8	30,225	32,195	1,971	6.5	3.022	2.959

ANOKA COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	13,558,357	15,056,636	1,498,279	11.1	146,444	148,522	2,078	1.4	1.08	0.99
ResNonHm 1 Exist	372,254	495,500	123,246	33.1	4,589	5,520	931	20.3	1.23	1.11
ResNonHm23 Exist	301,587	312,607	11,020	3.7	4,538	4,297	-241	-5.3	1.50	1.37
Apartments Exist	728,230	818,393	90,162	12.4	11,908	11,375	-533	-4.5	1.64	1.39
Seas Rec: Exist	53,561	56,037	2,475	4.6	784	749	-35	-4.4	1.46	1.34
Com/Ind Lo Exist	406,011	403,206	-2,804	-0.7	11,037	10,598	-439	-4.0	2.72	2.63
Com/Ind Hi Exist	2,206,806	2,372,609	165,802	7.5	78,171	81,783	3,612	4.6	3.54	3.45
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	196,875	200,457	3,582	1.8	6,955	6,837	-119	-1.7	3.53	3.41
AgHm House Exist	94,085	103,375	9,290	9.9	925	931	6	0.7	0.98	0.90
AgHm Land: Exist	71,182	76,328	5,146	7.2	315	288	-27	-8.6	0.44	0.38
Ag NonHm: Exist	49,408	53,278	3,870	7.8	534	511	-23	-4.2	1.08	0.96
Res Hmstd NewCon	0	371,897	371,897	0.0	0	3,672	3,672	0.0	0.00	0.99
All Other NewCon	0	211,058	211,058	0.0	0	4,621	4,621	0.0	0.00	2.19
Total	18,038,357	20,531,382	2,493,024	13.8	266,200	279,705	13,504	5.1	1.48	1.36

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	209,590	236,727	27,137	12.9	County	38.22	35.63	0.000	0.000
(-) TIF Tax Capacity	14,791	16,629	1,838	12.4	City/Town	35.73	34.51	0.025	0.022
(-) FD Contrib Tax Cap	17,379	19,854	2,475	14.2	School District	27.16	22.68	1.573	1.265
(=) Taxable Tax Capacity	177,421	200,244	22,823	12.9	Special District	6.10	5.78	0.000	0.000
FD Distrib Tax Cap	29,990	32,620	2,630	8.8	Total	107.21	98.60	1.598	1.287

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	102,400	113,700	11.0	981	997	16	1.6	0.958	0.877
Res Hmstd: Avg Val	153,500	170,500	11.1	1,657	1,682	25	1.5	1.079	0.986
Res Hmstd: Hi Val	204,600	227,200	11.0	2,332	2,365	32	1.4	1.139	1.040
Res Hmstd: Ex-Hi Val	306,900	340,800	11.0	3,685	3,733	49	1.3	1.200	1.095
Apartment (Mkt rate)	300,000	337,100	12.4	5,304	4,589	-715	-13.5	1.767	1.361
Comm/Ind: Lo Val	150,000	161,300	7.5	4,057	4,300	243	6.0	2.704	2.666
Comm/Ind: Med Val	300,000	322,500	7.5	9,386	9,837	451	4.8	3.128	3.050
Comm/Ind: Hi Val	1,000,000	1,075,100	7.5	34,256	35,686	1,430	4.2	3.425	3.319

WASHINGTON COUNTY

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	12,267,402	13,704,461	1,437,059	11.7	138,115	140,963	2,848	2.1	1.13	1.03
ResNonHm 1 Exist	509,825	583,772	73,947	14.5	6,191	6,427	236	3.8	1.21	1.10
ResNonHm23 Exist	200,177	235,993	35,816	17.9	2,830	3,069	239	8.4	1.41	1.30
Apartments Exist	512,312	526,735	14,423	2.8	8,744	7,437	-1,307	-14.9	1.71	1.41
Seas Rec: Exist	91,545	97,396	5,851	6.4	1,238	1,229	-9	-0.7	1.35	1.26
Com/Ind Lo Exist	228,892	230,463	1,571	0.7	6,212	5,992	-220	-3.5	2.71	2.60
Com/Ind Hi Exist	1,520,346	1,602,306	81,960	5.4	54,771	55,202	431	0.8	3.60	3.45
Publ U: Elec Gen	52,448	53,338	891	1.7	1,217	1,147	-70	-5.8	2.32	2.15
Publ U: Other	200,024	200,689	665	0.3	7,123	6,867	-255	-3.6	3.56	3.42
AgHm House Exist	223,337	241,540	18,203	8.2	2,197	2,176	-21	-1.0	0.98	0.90
AgHm Land: Exist	130,001	130,929	928	0.7	431	364	-67	-15.6	0.33	0.28
Ag NonHm: Exist	132,927	164,913	31,986	24.1	1,331	1,482	151	11.3	1.00	0.90
Res Hmstd NewCon	0	334,070	334,070	0.0	0	3,410	3,410	0.0	0.00	1.02
All Other NewCon	0	161,089	161,089	0.0	0	3,190	3,190	0.0	0.00	1.98
Total	16,069,237	18,267,693	2,198,456	13.7	230,400	238,955	8,555	3.7	1.43	1.31

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	181,920	205,128	23,208	12.8	County	33.00	30.97	0.000	0.000
(-) TIF Tax Capacity	6,296	6,669	373	5.9	City/Town	33.50	31.79	0.069	0.059
(-) FD Contrib Tax Cap	12,421	13,680	1,260	10.1	School District	29.94	24.48	1.804	1.689
(=) Taxable Tax Capacity	163,203	184,778	21,575	13.2	Special District	7.63	5.92	0.000	0.000
FD Distrib Tax Cap	16,557	17,622	1,065	6.4	Total	104.07	93.16	1.872	1.748

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	130,400	145,700	11.7	1,346	1,371	25	1.8	1.032	0.940
Res Hmstd: Avg Val	195,400	218,300	11.7	2,203	2,239	37	1.7	1.127	1.025
Res Hmstd: Hi Val	260,500	291,000	11.7	3,061	3,109	48	1.6	1.174	1.068
Res Hmstd: Ex-Hi Val	390,900	436,700	11.7	4,779	4,832	52	1.1	1.222	1.106
Apartment (Mkt rate)	300,000	308,400	2.8	5,245	4,131	-1,114	-21.2	1.748	1.339
Comm/Ind: Lo Val	150,000	158,100	5.4	4,049	4,169	120	3.0	2.699	2.636
Comm/Ind: Med Val	300,000	316,200	5.4	9,354	9,547	193	2.1	3.118	3.019
Comm/Ind: Hi Val	1,000,000	1,053,900	5.4	34,111	34,645	534	1.6	3.411	3.287

DAKOTA COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	19,009,409	21,111,714	2,102,305	11.1	199,569	213,719	14,150	7.1	1.05	1.01
ResNonHm 1 Exist	633,833	746,173	112,341	17.7	7,369	8,239	870	11.8	1.16	1.10
ResNonHm23 Exist	287,869	307,684	19,815	6.9	4,148	4,239	91	2.2	1.44	1.38
Apartments Exist	1,380,293	1,451,081	70,789	5.1	21,822	19,224	-2,598	-11.9	1.58	1.32
Seas Rec: Exist	29,797	32,805	3,008	10.1	402	427	25	6.2	1.35	1.30
Com/Ind Lo Exist	438,640	435,402	-3,237	-0.7	11,524	11,297	-227	-2.0	2.63	2.59
Com/Ind Hi Exist	3,396,222	3,532,096	135,875	4.0	117,032	119,489	2,457	2.1	3.45	3.38
Publ U: Elec Gen	73,279	75,292	2,013	2.7	1,782	1,756	-27	-1.5	2.43	2.33
Publ U: Other	367,891	387,424	19,533	5.3	12,785	13,198	413	3.2	3.48	3.41
AgHm House Exist	179,668	194,654	14,986	8.3	1,522	1,706	184	12.1	0.85	0.88
AgHm Land: Exist	248,844	270,879	22,035	8.9	1,072	1,094	23	2.1	0.43	0.40
Ag NonHm: Exist	149,302	169,645	20,343	13.6	1,452	1,524	72	5.0	0.97	0.90
Res Hmstd NewCon	0	597,131	597,131	0.0	0	6,230	6,230	0.0	0.00	1.04
All Other NewCon	0	348,521	348,521	0.0	0	6,910	6,910	0.0	0.00	1.98
Total	26,195,046	29,660,502	3,465,456	13.2	380,480	409,053	28,573	7.5	1.45	1.38

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	308,487	343,882	35,395	11.5	County	32.35	30.18	0.094	0.075
(-) TIF Tax Capacity	14,497	14,268	-229	-1.6	City/Town	37.22	35.54	0.077	0.070
(-) FD Contrib Tax Cap	28,551	30,770	2,218	7.8	School District	25.09	22.69	1.410	1.520
(=) Taxable Tax Capacity	265,439	298,844	33,406	12.6	Special District	5.24	4.87	0.000	0.000
FD Distrib Tax Cap	30,893	34,121	3,228	10.4	Total	99.90	93.28	1.580	1.666

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	120,700	134,000	11.0	1,133	1,221	89	7.8	0.938	0.911
Res Hmstd: Avg Val	181,000	201,000	11.0	1,885	2,018	134	7.1	1.041	1.004
Res Hmstd: Hi Val	241,300	268,000	11.1	2,637	2,815	179	6.8	1.092	1.050
Res Hmstd: Ex-Hi Val	362,000	402,000	11.0	4,142	4,409	267	6.5	1.144	1.096
Apartment (Mkt rate)	300,000	315,400	5.1	4,970	4,203	-767	-15.4	1.656	1.332
Comm/Ind: Lo Val	150,000	156,000	4.0	3,958	4,105	147	3.7	2.638	2.631
Comm/Ind: Med Val	300,000	312,000	4.0	9,157	9,428	270	3.0	3.052	3.021
Comm/Ind: Hi Val	1,000,000	1,040,000	4.0	33,418	34,265	847	2.5	3.341	3.294

CARVER & SCOTT COUNTIES

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	9,599,527	10,762,520	1,162,993	12.1	117,479	126,397	8,918	7.6	1.22	1.17
ResNonHm 1 Exist	331,849	434,041	102,192	30.8	4,263	5,334	1,071	25.1	1.28	1.23
ResNonHm23 Exist	203,214	192,447	-10,766	-5.3	3,236	2,864	-372	-11.5	1.59	1.49
Apartments Exist	231,102	249,473	18,371	7.9	3,984	3,843	-141	-3.5	1.72	1.54
Seas Rec: Exist	35,059	44,858	9,800	28.0	525	635	111	21.1	1.50	1.42
Com/Ind Lo Exist	252,953	260,984	8,032	3.2	7,013	7,107	94	1.3	2.77	2.72
Com/Ind Hi Exist	1,247,441	1,308,603	61,162	4.9	45,565	46,848	1,284	2.8	3.65	3.58
Publ U: Elec Gen	18,566	19,448	882	4.8	442	441	0	0.0	2.38	2.27
Publ U: Other	110,782	118,834	8,052	7.3	4,006	4,219	213	5.3	3.62	3.55
AgHm House Exist	404,806	389,149	-15,657	-3.9	3,475	3,263	-212	-6.1	0.86	0.84
AgHm Land: Exist	475,584	506,796	31,212	6.6	1,966	1,967	1	0.1	0.41	0.39
Ag NonHm: Exist	173,748	189,940	16,191	9.3	1,759	1,791	32	1.8	1.01	0.94
Res Hmstd NewCon	0	627,884	627,884	0.0	0	7,323	7,323	0.0	0.00	1.17
All Other NewCon	0	205,498	205,498	0.0	0	3,513	3,513	0.0	0.00	1.71
Total	13,084,631	15,310,477	2,225,846	17.0	193,712	215,545	21,834	11.3	1.48	1.41

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	145,425	168,831	23,406	16.1	County	44.52	41.37	0.000	0.000
(-) TIF Tax Capacity	9,218	9,870	652	7.1	City/Town	34.67	32.52	0.214	0.206
(-) FD Contrib Tax Cap	9,723	10,523	800	8.2	School District	29.10	28.00	1.325	1.384
(=) Taxable Tax Capacity	126,484	148,438	21,953	17.4	Special District	5.93	5.28	0.000	0.000
FD Distrib Tax Cap	12,492	13,963	1,472	11.8	Total	114.21	107.17	1.539	1.590

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	129,200	144,700	12.0	1,418	1,539	120	8.5	1.097	1.063
Res Hmstd: Avg Val	193,800	217,100	12.0	2,314	2,495	181	7.8	1.193	1.149
Res Hmstd: Hi Val	258,300	289,300	12.0	3,208	3,448	241	7.5	1.241	1.192
Res Hmstd: Ex-Hi Val	387,500	434,000	12.0	4,998	5,341	343	6.9	1.289	1.230
Apartment (Mkt rate)	300,000	323,800	7.9	5,601	4,853	-749	-13.4	1.867	1.498
Comm/Ind: Lo Val	150,000	157,400	4.9	4,150	4,334	184	4.4	2.766	2.753
Comm/Ind: Med Val	300,000	314,700	4.9	9,606	9,941	335	3.5	3.201	3.158
Comm/Ind: Hi Val	1,000,000	1,049,000	4.9	35,068	36,116	1,048	3.0	3.506	3.442

NORTHERN HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	12,039,773	13,422,320	1,382,548	11.5	167,240	169,545	2,305	1.4	1.39	1.26
ResNonHm 1 Exist	287,618	371,281	83,663	29.1	4,412	5,191	778	17.6	1.53	1.40
ResNonHm23 Exist	147,977	181,276	33,299	22.5	2,741	3,031	289	10.6	1.85	1.67
Apartments Exist	905,490	997,483	91,993	10.2	18,982	17,928	-1,054	-5.6	2.10	1.80
Seas Rec: Exist	10,468	11,550	1,082	10.3	202	209	7	3.3	1.93	1.81
Com/Ind Lo Exist	286,036	285,734	-301	-0.1	8,634	8,309	-325	-3.8	3.02	2.91
Com/Ind Hi Exist	2,548,646	2,646,890	98,244	3.9	101,990	101,141	-849	-0.8	4.00	3.82
Publ U: Elec Gen	29	0	-29	-100.0	1	0	-1	-100.0	2.84	0.00
Publ U: Other	174,310	184,256	9,946	5.7	6,865	6,923	57	0.8	3.94	3.76
AgHm House Exist	65,578	70,323	4,745	7.2	837	846	8	1.0	1.28	1.20
AgHm Land: Exist	57,607	60,008	2,401	4.2	303	290	-13	-4.2	0.53	0.48
Ag NonHm: Exist	66,995	64,771	-2,225	-3.3	887	779	-108	-12.1	1.32	1.20
Res Hmstd NewCon	0	289,275	289,275	0.0	0	3,581	3,581	0.0	0.00	1.24
All Other NewCon	0	153,540	153,540	0.0	0	4,073	4,073	0.0	0.00	2.65
Total	16,590,526	18,738,707	2,148,181	12.9	313,096	321,847	8,751	2.8	1.89	1.72

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	198,131	220,728	22,597	11.4	County	50.48	47.20	0.000	0.000
(-) TIF Tax Capacity	19,934	20,294	360	1.8	City/Town	41.02	39.44	0.183	0.126
(-) FD Contrib Tax Cap	19,611	21,655	2,044	10.4	School District	32.78	27.09	1.979	1.594
(=) Taxable Tax Capacity	158,586	178,779	20,193	12.7	Special District	8.34	8.13	0.000	0.000
FD Distrib Tax Cap	24,238	26,944	2,706	11.2	Total	132.62	121.86	2.162	1.720

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	104,600	116,600	11.5	1,335	1,354	19	1.4	1.276	1.161
Res Hmstd: Avg Val	156,800	174,800	11.5	2,187	2,216	29	1.3	1.394	1.267
Res Hmstd: Hi Val	209,100	233,100	11.5	3,041	3,079	38	1.2	1.454	1.320
Res Hmstd: Ex-Hi Val	313,700	349,700	11.5	4,748	4,805	57	1.2	1.513	1.374
Apartment (Mkt rate)	300,000	330,500	10.2	6,616	5,603	-1,014	-15.3	2.205	1.695
Comm/Ind: Lo Val	150,000	155,800	3.9	4,530	4,550	20	0.4	3.019	2.920
Comm/Ind: Med Val	300,000	311,600	3.9	10,461	10,456	-5	0.0	3.487	3.355
Comm/Ind: Hi Val	1,000,000	1,038,500	3.9	38,142	38,015	-127	-0.3	3.814	3.660

SOUTHEAST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	14,572,839	16,192,000	1,619,161	11.1	177,154	194,908	17,754	10.0	1.22	1.20
ResNonHm 1 Exist	525,053	645,473	120,420	22.9	7,025	8,365	1,340	19.1	1.34	1.30
ResNonHm23 Exist	147,635	155,414	7,779	5.3	2,414	2,493	79	3.3	1.64	1.60
Apartments Exist	1,767,017	1,887,339	120,323	6.8	32,752	30,127	-2,625	-8.0	1.85	1.60
Seas Rec: Exist	5,468	6,029	561	10.3	85	92	6	7.6	1.56	1.52
Com/Ind Lo Exist	334,655	322,445	-12,210	-3.6	9,428	9,054	-374	-4.0	2.82	2.81
Com/Ind Hi Exist	5,865,231	5,766,829	-98,402	-1.7	213,613	210,022	-3,591	-1.7	3.64	3.64
Publ U: Elec Gen	693	666	-27	-3.9	19	18	-1	-4.8	2.79	2.76
Publ U: Other	145,635	153,080	7,445	5.1	5,340	5,608	267	5.0	3.67	3.66
AgHm House Exist	531	595	64	12.0	6	7	1	13.6	1.16	1.18
AgHm Land: Exist	161	162	1	0.8	1	0	0	-4.3	0.32	0.30
Ag NonHm: Exist	42	42	0	0.0	0	0	0	-2.6	1.13	1.10
Res Hmstd NewCon	0	107,556	107,556	0.0	0	1,351	1,351	0.0	0.00	1.26
All Other NewCon	0	241,441	241,441	0.0	0	7,100	7,100	0.0	0.00	2.94
Total	23,364,960	25,479,070	2,114,110	9.0	447,837	469,145	21,308	4.8	1.92	1.84

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	304,602	323,958	19,356	6.4	County	50.48	47.20	0.000	0.000
(-) TIF Tax Capacity	25,869	27,134	1,265	4.9	City/Town	35.42	35.63	0.031	0.027
(-) FD Contrib Tax Cap	37,724	41,678	3,955	10.5	School District	21.20	21.39	1.457	1.482
(=) Taxable Tax Capacity	241,009	255,146	14,137	5.9	Special District	9.45	9.13	0.000	0.000
FD Distrib Tax Cap	16,724	18,485	1,761	10.5	Total	116.55	113.35	1.488	1.509

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	127,000	141,100		11.1	1,411	1,567	156	11.0	1.111	1.110
Res Hmstd: Avg Val	190,400	211,600		11.1	2,301	2,536	235	10.2	1.208	1.198
Res Hmstd: Hi Val	253,800	282,000		11.1	3,192	3,503	312	9.8	1.257	1.242
Res Hmstd: Ex-Hi Val	380,800	423,100		11.1	4,975	5,434	459	9.2	1.306	1.284
Apartment (Mkt rate)	300,000	320,400		6.8	5,691	5,023	-668	-11.7	1.896	1.567
Comm/Ind: Lo Val	150,000	147,500		-1.7	4,176	4,094	-81	-1.9	2.783	2.775
Comm/Ind: Med Val	300,000	295,000		-1.7	9,669	9,458	-211	-2.2	3.222	3.206
Comm/Ind: Hi Val	1,000,000	983,200		-1.7	35,304	34,583	-720	-2.0	3.530	3.517

SOUTHWEST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	18,644,842	20,668,092	2,023,250	10.9	230,855	243,111	12,256	5.3	1.24	1.18
ResNonHm 1 Exist	906,430	1,158,702	252,272	27.8	11,823	14,252	2,429	20.5	1.30	1.23
ResNonHm23 Exist	303,370	306,121	2,750	0.9	4,668	4,373	-295	-6.3	1.54	1.43
Apartments Exist	1,199,252	1,301,425	102,173	8.5	21,607	19,405	-2,202	-10.2	1.80	1.49
Seas Rec: Exist	78,404	83,713	5,309	6.8	1,278	1,289	11	0.9	1.63	1.54
Com/Ind Lo Exist	307,176	310,486	3,310	1.1	8,516	8,460	-56	-0.7	2.77	2.72
Com/Ind Hi Exist	4,702,306	4,555,158	-147,148	-3.1	171,038	163,299	-7,738	-4.5	3.64	3.58
Publ U: Elec Gen	355	186	-170	-47.7	9	5	-5	-49.2	2.58	2.50
Publ U: Other	180,668	187,089	6,421	3.6	6,529	6,645	116	1.8	3.61	3.55
AgHm House Exist	60,236	63,983	3,747	6.2	704	715	11	1.6	1.17	1.12
AgHm Land: Exist	43,449	43,573	124	0.3	211	196	-16	-7.4	0.49	0.45
Ag NonHm: Exist	62,934	71,924	8,991	14.3	697	734	37	5.4	1.11	1.02
Res Hmstd NewCon	0	408,225	408,225	0.0	0	4,744	4,744	0.0	0.00	1.16
All Other NewCon	0	279,012	279,012	0.0	0	5,162	5,162	0.0	0.00	1.85
Total	26,489,423	29,437,690	2,948,267	11.1	457,936	472,389	14,453	3.2	1.73	1.60

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	325,567	353,972	28,405	8.7	County	50.48	47.20	0.000	0.000
(-) TIF Tax Capacity	7,050	8,097	1,047	14.8	City/Town	29.19	27.98	0.068	0.068
(-) FD Contrib Tax Cap	38,065	38,710	645	1.7	School District	22.18	20.83	1.650	1.512
(=) Taxable Tax Capacity	280,452	307,165	26,713	9.5	Special District	8.82	8.33	0.000	0.000
FD Distrib Tax Cap	12,758	14,448	1,690	13.3	Total	110.67	104.34	1.718	1.581

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	173,900	192,800	10.9	2,007	2,118	110	5.5	1.154	1.098
Res Hmstd: Avg Val	260,700	289,000	10.9	3,195	3,360	165	5.2	1.225	1.162
Res Hmstd: Hi Val	347,600	385,300	10.8	4,384	4,604	219	5.0	1.261	1.194
Res Hmstd: Ex-Hi Val	521,500	578,100	10.9	6,727	7,150	423	6.3	1.289	1.236
Apartment (Mkt rate)	300,000	325,600	8.5	5,495	4,761	-734	-13.4	1.831	1.462
Comm/Ind: Lo Val	150,000	145,300	-3.1	4,153	3,951	-202	-4.9	2.768	2.719
Comm/Ind: Med Val	300,000	290,600	-3.1	9,605	9,103	-502	-5.2	3.201	3.132
Comm/Ind: Hi Val	1,000,000	968,700	-3.1	35,047	33,332	-1,715	-4.9	3.504	3.440

SUBURBAN RAMSEY CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	11,070,633	12,251,752	1,181,119	10.7	123,592	139,141	15,550	12.6	1.12	1.14
ResNonHm 1 Exist	361,848	451,889	90,040	24.9	4,548	5,636	1,088	23.9	1.26	1.25
ResNonHm23 Exist	128,718	146,394	17,676	13.7	1,964	2,220	256	13.0	1.53	1.52
Apartments Exist	1,011,986	1,132,732	120,746	11.9	17,330	17,483	153	0.9	1.71	1.54
Seas Rec: Exist	9,370	9,840	470	5.0	145	150	5	3.2	1.55	1.52
Com/Ind Lo Exist	302,767	305,004	2,237	0.7	8,306	8,392	87	1.0	2.74	2.75
Com/Ind Hi Exist	3,167,499	3,369,374	201,875	6.4	113,724	121,440	7,717	6.8	3.59	3.60
Publ U: Elec Gen	35,252	0	-35,252	-100.0	904	0	-904	-100.0	2.56	0.00
Publ U: Other	134,977	174,583	39,606	29.3	4,824	6,276	1,453	30.1	3.57	3.60
AgHm House Exist	1,680	1,832	152	9.0	18	20	1	7.4	1.10	1.08
AgHm Land: Exist	1,029	10,463	9,433	916.7	4	106	102	2457	0.40	1.02
Ag NonHm: Exist	15,407	13,651	-1,756	-11.4	153	135	-18	-11.8	0.99	0.99
Res Hmstd NewCon	0	111,907	111,907	0.0	0	1,279	1,279	0.0	0.00	1.14
All Other NewCon	0	114,650	114,650	0.0	0	2,909	2,909	0.0	0.00	2.54
Total	16,241,165	18,094,068	1,852,903	11.4	275,511	305,189	29,678	10.8	1.70	1.69

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	201,984	222,232	20,248	10.0	County	54.54	53.03	0.000	0.000
(-) TIF Tax Capacity	12,838	13,985	1,147	8.9	City/Town	27.87	26.92	0.074	0.110
(-) FD Contrib Tax Cap	22,360	25,426	3,066	13.7	School District	20.28	20.74	1.445	1.700
(=) Taxable Tax Capacity	166,786	182,821	16,035	9.6	Special District	6.92	5.57	0.000	0.000
FD Distrib Tax Cap	18,603	20,666	2,063	11.1	Total	109.61	106.26	1.520	1.810

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	113,700	125,800	10.6	1,149	1,305	156	13.6	1.010	1.037
Res Hmstd: Avg Val	170,500	188,700	10.7	1,909	2,144	235	12.3	1.119	1.136
Res Hmstd: Hi Val	227,300	251,600	10.7	2,669	2,983	314	11.8	1.174	1.185
Res Hmstd: Ex-Hi Val	341,000	377,400	10.7	4,191	4,661	470	11.2	1.228	1.234
Apartment (Mkt rate)	300,000	335,800	11.9	5,388	5,068	-320	-5.9	1.796	1.509
Comm/Ind: Lo Val	150,000	159,600	6.4	4,078	4,448	370	9.1	2.718	2.786
Comm/Ind: Med Val	300,000	319,100	6.4	9,439	10,169	730	7.7	3.146	3.186
Comm/Ind: Hi Val	1,000,000	1,063,700	6.4	34,458	36,879	2,421	7.0	3.445	3.467

CITY OF MINNEAPOLIS

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	11,495,749	12,791,592	1,295,842	11.3	163,947	183,848	19,901	12.1	1.43	1.44
ResNonHm 1 Exist	742,726	977,805	235,079	31.7	11,944	15,533	3,589	30.0	1.61	1.59
ResNonHm23 Exist	606,770	753,199	146,429	24.1	11,988	14,632	2,644	22.1	1.98	1.94
Apartments Exist	2,605,068	2,904,034	298,966	11.5	57,615	56,444	-1,171	-2.0	2.21	1.94
Seas Rec: Exist	289	175	-113	-39.3	5	3	-2	-42.1	1.81	1.72
Com/Ind Lo Exist	574,596	578,575	3,979	0.7	17,769	17,811	42	0.2	3.09	3.08
Com/Ind Hi Exist	5,667,374	5,365,570	-301,803	-5.3	232,197	218,222	-13,976	-6.0	4.10	4.07
Publ U: Elec Gen	67,488	67,002	-487	-0.7	2,033	2,004	-30	-1.5	3.01	2.99
Publ U: Other	284,004	271,355	-12,649	-4.5	11,609	11,011	-598	-5.2	4.09	4.06
AgHm House Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
AgHm Land: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag NonHm: Exist	507	658	150	29.6	8	10	2	25.2	1.52	1.46
Res Hmstd NewCon	0	115,385	115,385	0.0	0	1,658	1,658	0.0	0.00	1.44
All Other NewCon	0	173,292	173,292	0.0	0	4,430	4,430	0.0	0.00	2.56
Total	22,044,572	23,998,641	1,954,069	8.9	509,116	525,605	16,489	3.2	2.31	2.19

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	296,210	310,728	14,518	4.9	County	44.74	41.84	0.000	0.000
(-) TIF Tax Capacity	46,238	47,011	774	1.7	City/Town	63.60	64.41	0.018	0.142
(-) FD Contrib Tax Cap	33,999	34,108	109	0.3	School District	33.43	32.34	0.768	0.983
(=) Taxable Tax Capacity	215,974	229,609	13,636	6.3	Special District	9.91	7.91	0.000	0.000
FD Distrib Tax Cap	35,677	37,894	2,217	6.2	Total	151.68	146.49	0.786	1.125

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	90,800	101,000	11.2	1,158	1,312	154	13.3	1.275	1.298	
Res Hmstd: Avg Val	136,100	151,400	11.2	1,921	2,152	231	12.0	1.411	1.421	
Res Hmstd: Hi Val	181,500	202,000	11.3	2,687	2,996	309	11.5	1.480	1.483	
Res Hmstd: Ex-Hi Val	272,300	303,000	11.3	4,217	4,680	463	11.0	1.548	1.544	
Apartment (Mkt rate)	300,000	334,400	11.5	7,061	6,500	-562	-8.0	2.353	1.943	
Comm/Ind: Lo Val	150,000	142,000	-5.3	4,639	4,371	-267	-5.8	3.092	3.078	
Comm/Ind: Med Val	300,000	284,000	-5.3	10,784	10,068	-717	-6.6	3.594	3.544	
Comm/Ind: Hi Val	1,000,000	946,700	-5.3	39,464	37,020	-2,444	-6.2	3.946	3.910	

CITY OF ST. PAUL

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	7,619,207	8,498,843	879,636	11.5	89,135	96,290	7,155	8.0	1.17	1.13
ResNonHm 1 Exist	362,604	523,855	161,252	44.5	4,995	6,861	1,866	37.4	1.38	1.31
ResNonHm23 Exist	256,434	349,472	93,038	36.3	4,342	5,631	1,289	29.7	1.69	1.61
Apartments Exist	1,382,777	1,598,314	215,537	15.6	25,698	25,757	60	0.2	1.86	1.61
Seas Rec: Exist	1,192	1,468	276	23.2	20	24	4	19.4	1.68	1.63
Com/Ind Lo Exist	381,944	401,360	19,416	5.1	10,865	11,165	300	2.8	2.84	2.78
Com/Ind Hi Exist	2,426,214	2,557,743	131,529	5.4	91,314	94,108	2,794	3.1	3.76	3.68
Publ U: Elec Gen	48,035	32,258	-15,777	-32.8	1,287	840	-448	-34.8	2.68	2.60
Publ U: Other	166,783	180,262	13,478	8.1	6,275	6,631	355	5.7	3.76	3.68
AgHm House Exist	50	60	10	19.7	0	1	0	11.2	0.98	0.91
AgHm Land: Exist	78	90	13	16.1	0	0	0	5.1	0.41	0.37
Ag NonHm: Exist	608	676	68	11.2	8	8	0	5.2	1.29	1.22
Res Hmstd NewCon	0	54,318	54,318	0.0	0	615	615	0.0	0.00	1.13
All Other NewCon	0	49,009	49,009	0.0	0	1,135	1,135	0.0	0.00	2.31
Total	12,645,926	14,247,729	1,601,803	12.7	233,940	249,065	15,126	6.5	1.85	1.75

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	160,615	177,391	16,776	10.4	County	50.03	49.16	0.000	0.000
(-) TIF Tax Capacity	14,655	16,458	1,803	12.3	City/Town	37.82	34.76	0.000	0.000
(-) FD Contrib Tax Cap	11,775	15,712	3,937	33.4	School District	33.26	31.73	0.878	0.887
(=) Taxable Tax Capacity	134,185	145,221	11,036	8.2	Special District	7.65	6.17	0.000	0.000
FD Distrib Tax Cap	33,783	35,523	1,740	5.1	Total	128.77	121.82	0.878	0.887

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	81,400	90,800	9,400	11.5	820	896	76	9.2	1.007	0.986
Res Hmstd: Avg Val	122,000	136,100	14,100	11.6	1,415	1,529	113	8.0	1.160	1.123
Res Hmstd: Hi Val	162,600	181,400	18,800	11.6	2,010	2,162	151	7.5	1.236	1.191
Res Hmstd: Ex-Hi Val	244,000	272,200	28,200	11.6	3,203	3,430	227	7.1	1.312	1.260
Apartment (Mkt rate)	300,000	346,800	46,800	15.6	6,058	5,589	-469	-7.7	2.019	1.611
Comm/Ind: Lo Val	150,000	158,100	8,100	5.4	4,267	4,471	204	4.8	2.844	2.827
Comm/Ind: Med Val	300,000	316,300	16,300	5.4	9,912	10,291	379	3.8	3.304	3.253
Comm/Ind: Hi Val	1,000,000	1,054,200	54,200	5.4	36,258	37,441	1,183	3.3	3.625	3.551

Baseline Legal Class Report

Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
127 Farm 1b Hmstd HGA: <32K	0.450	11,968	54	20
128 Ag Hmstd HGA: <76K	1.000	5,857,978	58,580	45,700
129 Ag Hmstd HGA: 76K-500K	1.000	2,199,976	22,000	24,499
130 Ag Hmstd HGA: >500K	1.250	27,114	339	377
131 Farm 1b Hmstd land <32K	0.450	943	4	2
132 Ag Hmstd land & bldgs: <115K	0.550	9,168,432	50,426	29,860
133 Ag Hmstd 1 & b: 115K-345K	0.550	7,804,629	42,925	43,576
134 Ag Hmstd 1 & b: 345K-600K	0.550	3,154,405	17,349	17,130
135 Ag Hmstd land & bldgs: >600K	1.000	2,576,895	25,769	25,033
137 Ag Non-homestead	1.000	9,425,513	94,255	95,889
138 Migrant Housing: <500K	1.000	695	7	7
143 Timberlands	1.000	775,270	7,753	8,790
144 Non-comm seasonal-rec-res: <76K	1.000	6,503,183	65,032	79,998
145 Non-comm seasonal-rec-res:	1.000	2,965,853	29,659	43,438
146 Non-comm seasonal-rec-res: >500K	1.250	125,736	1,572	2,235
149.1 Res 1b Hmstd <32K: Exist	0.450	180,390	812	810
149.2 Res 1b Hmstd <32K: NewCon	0.450	3,839	17	17
150.1 Res Hmstd: <76K: Exist	1.000	92,493,660	924,937	918,742
150.2 Res Hmstd: <76K: NewCon	1.000	2,354,159	23,542	22,925
151.1 Res Hmstd: 76K-500K: Exist	1.000	91,056,836	910,568	1,168,555
151.2 Res Hmstd: 76K-500K: NewCon	1.000	2,443,404	24,434	30,976
152.1 Res Hmstd: > 500K: Exist	1.250	2,779,886	34,749	42,344
152.2 Res Hmstd: > 500K: NewCon	1.250	51,734	647	771
154 Res Non-hmstd 1 unit: <76K	1.000	5,283,441	52,834	70,022
155 Res Non-hmstd 1 unit: 76K - 500K	1.000	3,012,074	30,121	38,516
156 Res Non-hmstd 1 unit: >500K	1.250	262,153	3,277	3,992
158 Res Non-hmstd 2-3 units	1.250	3,362,546	42,032	55,402
161 Regular apartments (4a)	1.500	11,424,313	171,365	227,359
162 Regular apartments - New Cnstr	1.250	30,911	386	454
163 Low income apartments (4d)	1.000	2,979,481	29,795	41,792
164 Non-prof student housing/Comm Serv	1.500	33,108	497	723
165 Student housing	1.000	21,714	217	322
166 Manufactured home park land	1.250	418,922	5,237	6,521
168 Comm seasonal-rec-res: 1c	1.000	344,252	3,443	3,413
169 Comm seasonal-rec-res: 4c <500K	1.000	207,030	2,070	3,314
170 Comm seasonal-rec-res: 4c >500K	1.250	47,925	599	909
171 Bed & Breakfast	1.250	12,051	151	185
172 Qualifying golf courses	1.250	173,719	2,171	2,472
175 Commercial pref: <150K	1.500	6,700,019	100,500	189,188
176 Commercial: >150K	2.000	28,880,467	577,609	1,069,746
177 Comm competitive zone: <150K	1.500	300	4	7

House Research Dept.

Simulation 4C6 Baseline: Final Pay 2003 (Revised 12/29/04)
 12/29/2004 1:23 PM Alternative: Final Pay 2004 (Revised 12/29/04)

(all figures in \$000s)

178	Comm competitive zone: >150K	2.000	289	6	7
179	Comm border city: <150K	1.500	37,578	564	879
180	Comm border city: >150K	2.000	57,285	1,146	1,358
182	Industrial pref: <150K	1.500	1,161,581	17,424	33,113
183	Industrial pref: >150K	2.000	10,765,816	215,316	400,588
186	Ind border city: <150K	1.500	1,281	19	30
187	Ind border city: >150K	2.000	32,756	655	770
189	Publ Util: land & bldgs <150K	1.500	78,772	1,182	2,150
190	Publ Util: land & bldgs >150K	2.000	721,334	14,427	26,414
191	Publ Util: Electric Generat Mach	2.000	1,545,468	30,909	40,040
192	Publ Util: machinery (non-generat)	2.000	887,606	17,752	31,028
194	Railroad <150K	1.500	25,684	385	710
195	Railroad >150K	2.000	465,062	9,301	17,037
197	Mineral	2.000	2,500	50	118
198	Misc class 5	2.000	1,543	31	48
201	Personal: 3f	1.000	8,172	82	99
202	Non-comm aircraft hangars	1.500	42,162	632	763
203	Pers: It31 tools&mach excl elec gen	2.000	115,630	2,313	3,972
204	Pers: It32 struct/lease land-non	1.000	15,295	153	180
205	Pers: It32 struct/leased	1.000	39,520	395	512
206	Pers: It32 str/lease	1.000	1,202	12	18
208	Pers: It32 struct/leased land-C/I	2.000	34,302	686	1,286
209	Pers: Item 33 ag real estate	1.000	13,508	135	156
211	Pers: It41 struct/leased land - C/I	2.000	367,295	7,346	10,403
212	Pers: It41 struct/leased	1.000	276	3	5
215	Pers: It41 str/leased land-non C/I,SRR	1.000	2	0	0
216	Pers: Item 41 Border EZ	2.000	1,345	27	32
217	Pers: Item 42 non-EZ struct/RR land	2.000	33,748	675	1,389
219	Pers: It43 leased real estate - non C/I	1.500	6,242	94	147
220	Pers: Item 43 leased real estate - C/I	2.000	276,679	5,534	8,616
221	Pers: Item 44 electric util trans lines	2.000	1,401,744	28,035	51,267
222	Pers: Item 44 electric util distri lines	2.000	175,078	3,502	6,584
223	Pers: Item 45 syst/gas utils	2.000	1,636,058	32,721	56,993
224	Pers: Item 46 syst/water utils	2.000	2,334	47	86
225	Pers: Item 48 misc	2.000	39,658	793	942

State Total

325,151,728

3,750,086

5,013,769

Alternative Legal Class Report

Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
125.1 Farm 1b Hmstd HGA: <32K: Exist	0.450	12,277	55	18
125.2 Farm 1b Hmstd HGA: <32K: NewCon	0.450	159	1	0
126.1 Ag Hmstd HGA: <76K: Exist	1.000	5,980,150	59,801	44,864
126.2 Ag Hmstd HGA: <76K: NewCon	1.000	70,327	703	540
127.1 Ag Hmstd HGA: 76K-500K: Exist	1.000	2,766,444	27,664	29,670
127.2 Ag Hmstd HGA: 76K-500K: NewCon	1.000	37,488	375	409
128.1 Ag Hmstd HGA: >500K: Exist	1.250	36,792	460	482
128.2 Ag Hmstd HGA: >500K: NewCon	1.250	469	6	6
129.1 Farm 1b Hmstd land <32K: Exist	0.450	665	3	2
129.2 Farm 1b Hmstd land <32K: NewCon	0.450	7	0	0
130.1 Ag Hmstd l & b: <115K: Exist	0.550	9,266,201	50,964	27,805
130.2 Ag Hmstd l & b: <115K: NewCon	0.550	93,945	517	286
131.1 Ag Hmstd l & b: 115K-345K: Exist	0.550	8,295,523	45,625	44,414
131.2 Ag Hmstd l & b: 115K-345K:	0.550	61,383	338	337
132.1 Ag Hmstd l & b: 345K-600K: Exist	0.550	3,559,952	19,580	18,583
132.2 Ag Hmstd l & b: 345K-600K:	0.550	21,267	117	113
133.1 Ag Hmstd l & b: >600K: Exist	1.000	3,137,485	31,375	29,380
133.2 Ag Hmstd l & b: >600K: NewCon	1.000	16,865	169	159
135.1 Ag Non-homestead: Exist	1.000	10,144,460	101,445	98,812
135.2 Ag Non-homestead: NewCon	1.000	31,188	312	310
136 Migrant Housing: <500K	1.000	1,253	13	14
141 Timberlands	1.000	870,102	8,701	9,164
142.1 Non-comm SRR: <76K: Exist	1.000	6,910,094	69,101	79,560
142.2 Non-comm SRR: <76K: NewCon	1.000	185,128	1,851	2,119
143.1 Non-comm SRR: 76K-500K: Exist	1.000	3,810,544	38,105	53,027
143.2 Non-comm SRR: 76K-500K: NewCon	1.000	94,505	945	1,305
144.1 Non-comm SRR: >500K: Exist	1.250	187,380	2,342	3,113
144.2 Non-comm SRR: >500K: NewCon	1.250	4,168	52	66
147.1 Res 1b Hmstd <32K: Exist	0.450	179,323	807	781
147.2 Res 1b Hmstd <32K: NewCon	0.450	3,946	18	17
148.1 Res Hmstd: <76K: Exist	1.000	94,996,970	949,970	910,725
148.2 Res Hmstd: <76K: NewCon	1.000	2,343,633	23,436	21,853
149.1 Res Hmstd: 76K-500K: Exist	1.000	112,499,542	1,124,995	1,373,543
149.2 Res Hmstd: 76K-500K: NewCon	1.000	2,832,063	28,321	33,988
150.1 Res Hmstd: > 500K: Exist	1.250	3,990,849	49,886	57,527
150.2 Res Hmstd: > 500K: NewCon	1.250	72,651	908	1,016
152.1 Res NonH 1 unit: <76K: Exist	1.000	5,899,907	58,999	75,719
152.2 Res NonH 1 unit: <76K: NewCon	1.000	535,065	5,351	6,646
153.1 Res NonH 1 unit: 76K - 500K: Exist	1.000	4,070,500	40,705	49,847
153.2 Res NonH 1 unit: 76K - 500K:	1.000	462,602	4,626	5,555

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Simulation 12/29/2004	4C6 1:23 PM	Baseline: Alternative:	Final Pay 2003 (Revised 12/29/04)	Final Pay 2004 (Revised 12/29/04)	Page 35 (all figures in \$000s)
154.1	Res NonH 1 unit: >500K: Exist	1.250	392,059	4,901	5,592
154.2	Res NonH 1 unit: >500K: NewCon	1.250	33,258	416	465
156.1	Res NonH 2-3 units: Exist	1.250	3,763,200	47,040	59,881
156.2	Res NonH 2-3 units: NewCon	1.250	349,441	4,368	5,294
159.1	Regular apartments (4a): Exist	1.250	15,798,319	197,479	257,857
159.2	Regular apartments (4a): NewCon	1.250	433,548	5,419	6,811
160.1	Non-profit/Comm Serv: Exist	1.500	35,901	539	760
160.2	Non-profit/Comm Serv: NewCon	1.500	53	1	1
161.1	Student housing: Exist	1.000	24,139	241	346
161.2	Student housing: NewCon	1.000	6	0	0
162.1	Manuf home park land: Exist	1.250	445,317	5,566	6,622
162.2	Manuf home park land: NewCon	1.250	2,282	29	34
164.1	Comm SRR: 1c: Exist	1.000	372,318	3,723	3,461
164.2	Comm SRR: 1c: NewCon	1.000	4,056	41	40
165.1	Comm SRR: 4c <500K: Exist	1.000	230,661	2,307	3,529
165.2	Comm SRR: 4c <500K: NewCon	1.000	1,654	17	27
166.1	Comm SRR: 4c >500K: Exist	1.250	67,335	842	1,208
166.2	Comm SRR: 4c >500K: NewCon	1.250	274	3	5
167.1	Bed & Breakfast: Exist	1.250	19,750	247	292
167.2	Bed & Breakfast: NewCon	1.250	99	1	2
168	Qualifying golf courses	1.250	193,882	2,424	2,597
171.1	Commercial: <150K: Exist	1.500	6,807,421	102,111	188,423
171.2	Commercial: <150K: NewCon	1.500	209,781	3,147	5,720
172.1	Commercial: >150K: Exist	2.000	29,559,444	591,189	1,073,908
172.2	Commercial: >150K: NewCon	2.000	815,242	16,305	29,238
173.1	Comm comp zone: <150K: Exist	1.500	277	4	8
173.2	Comm comp zone: <150K: NewCon	1.500	23	0	1
174.1	Comm comp zone: >150K: Exist	2.000	284	6	8
174.2	Comm comp zone: >150K: NewCon	2.000	17	0	1
175.1	Comm border city: <150K: Exist	1.500	34,413	516	1,174
175.2	Comm border city: <150K: NewCon	1.500	3,816	57	135
176.1	Comm border city: >150K: Exist	2.000	62,944	1,259	2,930
176.2	Comm border city: >150K: NewCon	2.000	7,460	149	354
178.1	Industrial pref: <150K: Exist	1.500	1,182,648	17,740	33,088
178.2	Industrial pref: <150K: NewCon	1.500	20,474	307	562
179.1	Industrial pref: >150K: Exist	2.000	10,895,069	217,901	399,276
179.2	Industrial pref: >150K: NewCon	2.000	146,688	2,934	5,322
182.1	Ind border city: <150K: Exist	1.500	1,286	19	45
183.1	Ind border city: >150K: Exist	2.000	33,177	664	1,327
185	Publ Util: land & bldgs <150K	1.500	80,188	1,203	2,130
186	Publ Util: land & bldgs >150K	2.000	740,933	14,819	26,149
187	Publ Util: Electric Generat Mach	2.000	1,431,412	28,628	35,539
188	Publ Util: machinery (non-generat)	2.000	979,117	19,582	33,259
190	Railroad <150K	1.500	26,142	392	714

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Simulation	4C6	Baseline:	Final Pay 2003 (Revised 12/29/04)		Page 36
12/29/2004	1:23 PM	Alternative:	Final Pay 2004 (Revised 12/29/04)		(all figures in \$000s)
191	Railroad >150K	2.000	469,963	9,399	16,772
193	Mineral	2.000	2,360	47	106
194	Misc class 5	2.000	2,094	42	61
197	Personal: 3f	1.000	8,057	81	92
198	Non-comm aircraft hangars	1.500	46,478	697	795
199	Pers: It31 tools&mach excl elec gen	2.000	121,410	2,428	4,054
200	Pers: It32 struct/lease land-non	1.000	13,822	138	143
201	Pers: It32 struct/leased	1.000	40,179	402	480
202	Pers: It32 str/lease	1.000	2,215	22	31
204	Pers: It32 struct/leased land-C/I	2.000	38,179	764	1,360
205	Pers: Item 33 ag real estate	1.000	14,465	145	159
207	Pers: It41 struct/leased land - C/I	2.000	410,227	8,205	11,398
208	Pers: It41 struct/leased	1.000	345	3	6
211	Pers: It41 str/leased land-non C/I,SRR	1.000	35	0	1
212	Pers: Item 41 Border EZ	2.000	1,177	24	56
213	Pers: Item 42 non-EZ struct/RR land	2.000	33,116	662	1,349
215	Pers: It43 leased real estate - non C/I	1.500	6,551	98	150
216	Pers: Item 43 leased real estate - C/I	2.000	302,839	6,057	9,179
217	Pers: Item 44 electric util trans lines	2.000	1,423,915	28,478	50,946
218	Pers: Item 44 electric util distri lines	2.000	185,182	3,704	6,838
219	Pers: Item 45 syst/gas utils	2.000	1,797,834	35,957	60,778
220	Pers: Item 46 syst/water utils	2.000	1,373	27	50
221	Pers: Item 48 misc	2.000	21,527	431	526
State Total			363,632,420	4,140,987	5,341,239

Baseline Levy Summary

Levy Summary Report

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	1,781,488	1,129,027	149,760	919,743	188,371	592,241	4,760,631
Certified MKV Levy	2,905	14,770	45	346,639	0	0	364,358
Fiscal Disparities Levy	104,350	97,914	1,165	85,056	21,668	0	310,153
Disparity Reduction Aid	10,264	0	696	8,432	0	0	19,391
Spread NTC Levy	1,666,875	1,031,113	147,899	845,766	171,703	592,241	4,455,597
Spread MKV Levy	2,905	14,770	45	327,128	0	0	344,848
Tax Incr Financing Levy							269,907
	Homestead Credit	321,750		Taconite credit		16,047	
	Agricultural Credit	23,875		Disparity Reduction Credit		5,066	

Alternative Levy Summary

Levy Summary Report

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	1,875,666	1,215,773	157,285	935,328	190,460	621,124	4,995,636
Certified MKV Levy	2,697	18,675	43	422,936	0	0	444,352
Fiscal Disparities Levy	113,267	104,790	1,307	105,765	23,722	0	348,851
Disparity Reduction Aid	10,051	0	654	8,216	0	0	18,922
Spread NTC Levy	1,752,348	1,110,984	155,323	857,484	171,738	621,124	4,669,001
Spread MKV Levy	2,697	18,675	43	386,799	0	0	408,214
Tax Incr Financing Levy							274,136
	Homestead Credit	313,385		Taconite credit		16,155	
	Agricultural Credit	24,096		Disparity Reduction Credit		5,389	