

House Research Simulation Report: Property Tax

Simulation #7A5

Date 9/27/2007

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

DESCRIPTION

BASELINE: Final Pay 2006

ALTERNATIVE: Final Pay 2007

This report compares property taxes payable in 2007 to property taxes payable in 2006. The statewide and metro/greater Minnesota pages are identical to the predecessor simulation, #7A4, but this simulation corrects some technical errors that occurred on other pages of the report. Note that there are two new "regions" in the simulation report, consisting of all cities and all towns in Greater Minnesota. They appear as pages 4 and 5 of the report. The valuation and levy data for both years is final. The breakout of market value between value on existing structures and new construction amounts is based on data reported by the counties to the Dept. of Revenue.

KEY POINTS

- **Statewide, property taxes increased by \$537 million, or 8.6%.** Approximately \$153 million of the \$537 million increase is borne by new construction - property appearing on the tax rolls for the first time in 2007. The overall tax increases are 9.1% in Greater Minnesota and 8.4% in the Metro area.
- **On a statewide average basis, property tax impacts on existing properties vary** from -1.7% (on apartments) to +14.3% (on single-unit residential nonhomestead property). Impacts on the largest property types are 6.3% on residential homesteads, 5.6% on commercial-industrial property, and 9.7% on agricultural property.

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

BASELINE: Final Pay 2006

- **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.
- **The state levy** is \$655.6 million, which is the levy reported on the abstracts of tax lists.
- **Property tax credits** are as reported by county auditors on the abstracts of tax lists.

ALTERNATIVE: Actual Pay 2007

- **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.
- **The state levy** is \$691.0 million, which is the levy reported 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	1.25	1.25
Low-income	0.75	0.75
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):		
<\$500,000	0.55	0.55
\$500,000 - \$2,200,000	1.0	1.0
>\$2,200,000	1.25	1.25
Nonhomestead resorts (4c):		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Seasonal recreational residential:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Disabled homestead first \$32,000	0.45	0.45
Agricultural land & buildings:		
Homestead:		
<\$600,000	0.55	0.55
\$600,000 - \$690,000	1.0	0.55
>\$690,000	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				Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change			Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Exist	279,412,835	302,418,055	23,005,220	8.2	2,971,258	3,157,471	186,213	6.3	1.06	1.04
ResNonHm 1 Exist	19,773,214	23,179,842	3,406,628	17.2	233,844	267,204	33,360	14.3	1.18	1.15
ResNonHm23 Exist	6,885,557	7,805,479	919,922	13.4	99,956	110,866	10,910	10.9	1.45	1.42
Apartments Exist	17,249,650	17,326,349	76,699	0.4	257,748	250,835	-6,913	-2.7	1.49	1.45
Low-income Apts	1,890,929	2,156,294	265,365	14.0	17,576	19,674	2,099	11.9	0.93	0.91
Seas Rec: Exist	17,464,901	20,423,771	2,958,870	16.9	173,873	189,178	15,305	8.8	1.00	0.93
Com/Ind Lo Exist	9,059,516	9,201,509	141,993	1.6	234,564	229,889	-4,675	-2.0	2.59	2.50
Com/Ind Hi Exist	49,425,381	54,841,949	5,416,568	11.0	1,651,606	1,762,454	110,848	6.7	3.34	3.21
Publ U: Elec Gen	1,457,155	1,525,273	68,118	4.7	32,882	33,221	339	1.0	2.26	2.18
Publ U: Other	5,681,264	5,920,659	239,395	4.2	182,050	183,090	1,040	0.6	3.20	3.09
AgHm House Exist	10,879,881	11,726,160	846,279	7.8	90,638	96,317	5,679	6.3	0.83	0.82
AgHm Land: Exist	30,645,016	34,567,280	3,922,264	12.8	147,564	161,933	14,369	9.7	0.48	0.47
Ag NonHm: Exist	14,489,147	16,908,945	2,419,798	16.7	129,390	145,142	15,752	12.2	0.89	0.86
ResHmstd: NewCon	0	5,649,780	5,649,780	0.0	0	58,506	58,506	0.0	0.00	1.04
All Other NewCon	0	5,568,042	5,568,042	0.0	0	94,356	94,356	0.0	0.00	1.69
Total	464,314,445	519,219,387	54,904,942	11.8	6,222,951	6,760,137	537,186	8.6	1.34	1.30

Tax Base

Tax Rates

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	5,220,886	5,842,395	621,509	11.9	County	42.53	40.71	0.07	0.06
(-) TIF Tax Capacity	249,836	281,590	31,754	12.7	City/Town	31.60	30.47	0.66	0.63
(-) FD Contrib Tax Cap	275,689	305,736	30,047	10.9	School District	22.04	21.40	13.25	13.14
(=) Taxable Tax Capacity	4,695,362	5,255,069	559,707	11.9	Special District	4.50	4.53	0.00	0.00
FD Distrib Tax Cap	275,701	305,742	30,041	10.9	Total	100.67	97.12	13.97	13.83

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	Alte
Res Hmstd: Exist	88,932,025	96,157,638	7,225,613	8.1	882,764	941,252	58,489	6.6	0.99	0.98
ResNonHm 1 Exist	6,920,135	7,694,006	773,872	11.2	81,511	88,343	6,833	8.4	1.18	1.15
ResNonHm23 Exist	2,125,172	2,462,869	337,697	15.9	30,903	34,917	4,014	13.0	1.45	1.42
Apartments Exist	3,165,344	3,365,143	199,799	6.3	49,079	51,234	2,155	4.4	1.55	1.52
Low-income Apts	720,879	757,099	36,220	5.0	7,066	7,288	222	3.1	0.98	0.96
Seas Rec: Exist	17,043,680	19,958,247	2,914,567	17.1	169,028	183,991	14,963	8.9	0.99	0.92
Com/Ind Lo Exist	5,208,676	5,350,425	141,750	2.7	136,252	135,345	-907	-0.7	2.62	2.53
Com/Ind Hi Exist	10,854,218	11,987,357	1,133,139	10.4	363,995	386,070	22,075	6.1	3.35	3.22
Publ U: Elec Gen	1,205,636	1,258,130	52,494	4.4	27,161	27,354	192	0.7	2.25	2.17
Publ U: Other	3,476,966	3,581,356	104,390	3.0	109,113	108,619	-494	-0.5	3.14	3.03
AgHm House Exist	9,612,642	10,391,011	778,369	8.1	79,445	84,738	5,293	6.7	0.83	0.82
AgHm Land: Exist	29,209,432	32,994,740	3,785,309	13.0	141,845	155,731	13,886	9.8	0.49	0.47
Ag NonHm: Exist	13,460,337	15,684,151	2,223,814	16.5	120,202	134,461	14,259	11.9	0.89	0.86
ResHmstd: NewCon	0	2,369,210	2,369,210	0.0	0	23,318	23,318	0.0	0.00	0.98
All Other NewCon	0	2,389,190	2,389,190	0.0	0	34,983	34,983	0.0	0.00	1.46
Total	191,935,141	216,400,573	24,465,432	12.7	2,198,364	2,397,645	199,281	9.1	1.15	1.11

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	2,006,275	2,257,861	251,587	12.5	County	50.69	48.54	0.03	0.03
(-) TIF Tax Capacity	44,485	47,295	2,811	6.3	City/Town	28.99	27.74	0.13	0.12
(-) FD Contrib Tax Cap	2,625	3,015	390	14.9	School District	20.19	19.66	10.67	11.05
(=) Taxable Tax Capacity	1,959,165	2,207,551	248,386	12.7	Special District	1.59	1.57	0.00	0.00
FD Distrib Tax Cap	2,637	3,021	384	14.5	Total	101.46	97.51	10.83	11.20

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	101,500	109,700	8.1	859	919	60	7.0	0.85	0.84
Res Hmstd: Avg Val	152,200	164,600	8.1	1,474	1,565	91	6.2	0.97	0.95
Res Hmstd: Hi Val	202,900	219,400	8.1	2,089	2,210	121	5.8	1.03	1.01
Res Hmstd: Ex-Hi Val	304,400	329,100	8.1	3,320	3,501	182	5.5	1.09	1.06
Apartment (Mkt rate)	300,000	318,900	6.3	4,130	4,244	114	2.8	1.38	1.33
Seas Rec: Lo Val	100,000	115,000	15.0	1,175	1,287	112	9.6	1.17	1.12
Seas Rec: Hi Val	300,000	345,000	15.0	3,793	4,080	287	7.6	1.26	1.18
Comm/Ind: Lo Val	150,000	165,700	10.5	3,584	3,908	324	9.0	2.39	2.36
Comm/Ind: Med Val	300,000	331,300	10.4	8,309	8,902	593	7.1	2.77	2.69
Comm/Ind: Hi Val	1,000,000	1,104,400	10.4	30,360	32,218	1,858	6.1	3.04	2.92

METRO AREA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change			Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Exist	190,480,810	206,260,417	15,779,607	8.3	2,088,495	2,216,219	127,724	6.1	1.10	1.07
ResNonHm 1 Exist	12,853,079	15,485,835	2,632,756	20.5	152,333	178,861	26,527	17.4	1.19	1.15
ResNonHm23 Exist	4,760,385	5,342,610	582,225	12.2	69,054	75,949	6,896	10.0	1.45	1.42
Apartments Exist	14,084,305	13,961,206	-123,100	-0.9	208,669	199,601	-9,068	-4.3	1.48	1.43
Low-income Apts	1,170,050	1,399,195	229,145	19.6	10,510	12,386	1,876	17.9	0.90	0.89
Seas Rec: Exist	421,221	465,523	44,303	10.5	4,845	5,187	342	7.1	1.15	1.11
Com/Ind Lo Exist	3,850,840	3,851,083	243	0.0	98,311	94,544	-3,767	-3.8	2.55	2.46
Com/Ind Hi Exist	38,571,162	42,854,592	4,283,430	11.1	1,287,612	1,376,384	88,772	6.9	3.34	3.21
Publ U: Elec Gen	251,519	267,143	15,624	6.2	5,721	5,868	147	2.6	2.27	2.20
Publ U: Other	2,204,298	2,339,303	135,005	6.1	72,937	74,470	1,533	2.1	3.31	3.18
AgHm House Exist	1,267,239	1,335,149	67,910	5.4	11,193	11,579	386	3.5	0.88	0.87
AgHm Land: Exist	1,435,585	1,572,540	136,955	9.5	5,719	6,202	482	8.4	0.40	0.39
Ag NonHm: Exist	1,028,810	1,224,795	195,984	19.0	9,189	10,681	1,492	16.2	0.89	0.87
ResHmstd: NewCon	0	3,280,570	3,280,570	0.0	0	35,187	35,187	0.0	0.00	1.07
All Other NewCon	0	3,178,852	3,178,852	0.0	0	59,373	59,373	0.0	0.00	1.87
Total	272,379,304	302,818,814	30,439,510	11.2	4,024,587	4,362,492	337,905	8.4	1.48	1.44

Tax Base

Tax Rates

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	3,214,611	3,584,533	369,922	11.5	County	36.68	35.04	0.08	0.07
(-) TIF Tax Capacity	205,351	234,295	28,944	14.1	City/Town	33.47	32.45	0.91	0.89
(-) FD Contrib Tax Cap	273,064	302,721	29,657	10.9	School District	23.37	22.66	14.52	14.17
(=) Taxable Tax Capacity	<u>2,736,197</u>	<u>3,047,517</u>	<u>311,321</u>	<u>11.4</u>	Special District	<u>6.58</u>	<u>6.68</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	273,064	302,721	29,658	10.9	Total	100.10	96.84	15.52	15.13

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative			Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	181,600	196,600	8.3	1,891	2,006	115	6.1	1.04	1.02
Res Hmstd: Avg Val	272,300	294,900	8.3	3,021	3,195	174	5.8	1.11	1.08
Res Hmstd: Hi Val	362,900	393,000	8.3	4,150	4,382	232	5.6	1.14	1.11
Res Hmstd: Ex-Hi Val	544,500	589,600	8.3	6,407	6,819	412	6.4	1.18	1.16
Apartment (Mkt rate)	300,000	297,400	-0.9	4,219	4,050	-169	-4.0	1.41	1.36
Comm/Ind: Lo Val	150,000	166,700	11.1	3,776	4,166	391	10.3	2.52	2.5
Comm/Ind: Med Val	300,000	333,300	11.1	8,732	9,465	733	8.4	2.91	2.84
Comm/Ind: Hi Val	1,000,000	1,111,100	11.1	31,863	34,205	2,341	7.3	3.19	3.08

GREATER MINNESOTA 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	Alte
Res Hmstd: Exist	52,059,624	55,484,275	3,424,650	6.6	571,520	604,478	32,958	5.8	1.10	1.09
ResNonHm 1 Exist	4,249,119	4,678,237	429,118	10.1	54,788	59,209	4,420	8.1	1.29	1.27
ResNonHm23 Exist	1,501,683	1,765,852	264,169	17.6	23,198	26,664	3,466	14.9	1.54	1.51
Apartments Exist	3,116,108	3,307,208	191,100	6.1	48,499	50,592	2,093	4.3	1.56	1.53
Low-income Apts	720,061	756,339	36,279	5.0	7,057	7,280	223	3.2	0.98	0.96
Seas Rec: Exist	2,169,782	2,543,314	373,532	17.2	24,323	26,386	2,063	8.5	1.12	1.04
Com/Ind Lo Exist	4,298,401	4,386,230	87,829	2.0	116,164	114,949	-1,215	-1.0	2.70	2.62
Com/Ind Hi Exist	9,918,982	10,939,953	1,020,971	10.3	336,888	357,033	20,145	6.0	3.40	3.26
Publ U: Elec Gen	1,177,686	1,229,399	51,713	4.4	26,633	26,837	204	0.8	2.26	2.18
Publ U: Other	1,265,714	1,369,898	104,183	8.2	43,454	45,481	2,027	4.7	3.43	3.32
AgHm House Exist	337,153	360,275	23,122	6.9	3,769	3,964	195	5.2	1.12	1.10
AgHm Land: Exist	389,622	441,814	52,192	13.4	2,213	2,494	281	12.7	0.57	0.56
Ag NonHm: Exist	431,067	547,248	116,181	27.0	5,136	6,285	1,149	22.4	1.19	1.15
ResHmstd: NewCon	0	1,392,174	1,392,174	0.0	0	15,123	15,123	0.0	0.00	1.09
All Other NewCon	0	1,364,277	1,364,277	0.0	0	25,611	25,611	0.0	0.00	1.88
Total	81,635,002	90,566,493	8,931,491	10.9	1,263,642	1,372,386	108,743	8.6	1.55	1.52

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	970,098	1,077,502	107,403	11.1	County	49.28	47.39	0.03	0.02
(-) TIF Tax Capacity	43,524	46,635	3,111	7.1	City/Town	44.42	43.31	0.21	0.20
(-) FD Contrib Tax Cap	1,861	2,149	288	15.5	School District	21.17	20.80	11.27	11.61
(=) Taxable Tax Capacity	924,713	1,028,718	104,005	11.2	Special District	1.72	1.72	0.00	0.00
FD Distrib Tax Cap	2,074	2,371	297	14.3	Total	116.60	113.21	11.51	11.84

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	89,900	95,800	6.6	860	912	52	6.0	0.96	0.95
Res Hmstd:Avg Val	134,700	143,600	6.6	1,474	1,553	78	5.3	1.09	1.08
Res Hmstd: Hi Val	179,600	191,400	6.6	2,090	2,193	103	4.9	1.16	1.15
Res Hmstd: Ex-Hi Val	269,500	287,200	6.6	3,323	3,478	155	4.7	1.23	1.21
Apartment (Mkt rate)	300,000	318,400	6.1	4,718	4,883	165	3.5	1.57	1.53
Comm/Ind: Lo Val	150,000	165,400	10.3	3,935	4,311	377	9.6	2.62	2.61
Comm/Ind: Med Val	300,000	330,900	10.3	9,124	9,833	709	7.8	3.04	2.97
Comm/Ind: Hi Val	1,000,000	1,102,900	10.3	33,340	35,589	2,249	6.7	3.33	3.23

GREATER MINNESOTA TOWNS

Tax Burdens by Property Class	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	36,872,401	40,673,363	3,800,963	10.3	311,244	336,775	25,530	8.2	0.84	0.83
ResNonHm 1 Exist	2,671,016	3,015,770	344,754	12.9	26,722	29,135	2,412	9.0	1.00	0.97
ResNonHm23 Exist	623,489	697,017	73,528	11.8	7,705	8,253	548	7.1	1.24	1.18
Apartments Exist	49,236	57,935	8,699	17.7	581	642	61	10.6	1.18	1.11
Low-income Apts	819	760	-59	-7.2	8	8	-1	-7.1	1.03	1.03
Seas Rec: Exist	14,873,898	17,414,933	2,541,035	17.1	144,705	157,605	12,900	8.9	0.97	0.90
Com/Ind Lo Exist	910,275	964,195	53,921	5.9	20,088	20,396	308	1.5	2.21	2.12
Com/Ind Hi Exist	935,237	1,047,404	112,168	12.0	27,106	29,037	1,931	7.1	2.90	2.77
Publ U: Elec Gen	27,950	28,730	781	2.8	529	517	-12	-2.3	1.89	1.80
Publ U: Other	2,211,252	2,211,458	207	0.0	65,659	63,139	-2,521	-3.8	2.97	2.86
AgHm House Exist	9,275,489	10,030,736	755,247	8.1	75,676	80,774	5,098	6.7	0.82	0.81
AgHm Land: Exist	28,819,809	32,552,926	3,733,117	13.0	139,632	153,237	13,605	9.7	0.48	0.47
Ag NonHm: Exist	13,029,270	15,136,903	2,107,633	16.2	115,065	128,175	13,110	11.4	0.88	0.85
ResHmstd: NewCon	0	977,036	977,036	0.0	0	8,195	8,195	0.0	0.00	0.84
All Other NewCon	0	1,024,913	1,024,913	0.0	0	9,372	9,372	0.0	0.00	0.91
Total	110,300,139	125,834,080	15,533,942	14.1	934,722	1,025,259	90,537	9.7	0.85	0.81

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,036,177	1,180,360	144,183	13.9	County	51.96	49.55	0.04	0.03
(-) TIF Tax Capacity	961	661	-300	-31.2	City/Town	15.20	14.15	0.02	0.01
(-) FD Contrib Tax Cap	764	867	102	13.4	School District	19.32	18.67	9.80	10.24
(=) Taxable Tax Capacity	<u>1,034,452</u>	<u>1,178,833</u>	<u>144,381</u>	<u>14.0</u>	Special District	<u>1.47</u>	<u>1.43</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	563	650	86	15.3	Total	87.94	83.81	9.86	10.29

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	123,400	136,100	10.3	945	1,031	85	9.0	0.77	0.76
Res Hmstd:Avg Val	185,000	204,100	10.3	1,603	1,732	128	8.0	0.87	0.85
Res Hmstd: Hi Val	246,600	272,000	10.3	2,261	2,432	171	7.5	0.92	0.89
Res Hmstd: Ex-Hi Val	370,000	408,100	10.3	3,579	3,835	256	7.2	0.97	0.94
Apartment (Mkt rate)	300,000	353,000	17.7	3,593	4,061	468	13.0	1.2	1.15
Seas Rec: Lo Val	100,000	115,000	15.0	1,040	1,130	90	8.7	1.04	0.98
Seas Rec: Hi Val	300,000	345,000	15.0	3,388	3,608	220	6.5	1.13	1.05
Comm/Ind: Lo Val	150,000	168,000	12.0	3,265	3,605	339	10.4	2.18	2.15
Comm/Ind: Med Val	300,000	336,000	12.0	7,570	8,196	626	8.3	2.52	2.44
Comm/Ind: Hi Val	1,000,000	1,119,900	12.0	27,658	29,617	1,959	7.1	2.77	2.64

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	Alte
Res Hmstd: Exist	4,198,413	4,549,353	350,941	8.4	49,826	52,128	2,303	4.6	1.19	1.15
ResNonHm 1 Exist	346,856	386,177	39,321	11.3	4,846	5,231	385	7.9	1.40	1.35
ResNonHm23 Exist	117,831	137,763	19,933	16.9	1,898	2,125	227	11.9	1.61	1.54
Apartments Exist	316,280	354,263	37,983	12.0	5,275	5,706	432	8.2	1.67	1.61
Low-income Apts	81,812	90,709	8,897	10.9	888	934	46	5.2	1.09	1.03
Seas Rec: Exist	133,420	164,901	31,481	23.6	1,683	1,903	221	13.1	1.26	1.15
Com/Ind Lo Exist	529,973	535,472	5,499	1.0	14,635	14,260	-375	-2.6	2.76	2.66
Com/Ind Hi Exist	803,554	916,356	112,802	14.0	25,541	27,729	2,188	8.6	3.18	3.03
Publ U: Elec Gen	20,926	21,247	321	1.5	422	434	12	2.8	2.02	2.04
Publ U: Other	94,279	94,982	704	0.7	3,414	3,349	-66	-1.9	3.62	3.53
AgHm House Exist	17,162	19,612	2,450	14.3	205	228	23	11.0	1.20	1.16
AgHm Land: Exist	30,169	36,190	6,022	20.0	214	242	27	12.8	0.71	0.67
Ag NonHm: Exist	31,517	36,811	5,294	16.8	422	469	47	11.1	1.34	1.27
ResHmstd: NewCon	0	82,345	82,345	0.0	0	956	956	0.0	0.00	1.16
All Other NewCon	0	103,400	103,400	0.0	0	2,331	2,331	0.0	0.00	2.25
Total	6,722,191	7,529,583	807,392	12.0	109,270	118,025	8,755	8.0	1.63	1.57

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	79,751	89,612	9,860	12.4	County	56.75	53.93	0.00	0.00
(-) TIF Tax Capacity	4,050	4,329	279	6.9	City/Town	48.38	45.79	0.39	0.35
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.32	21.35	10.53	10.75
(=) Taxable Tax Capacity	<u>75,701</u>	<u>85,282</u>	<u>9,581</u>	<u>12.7</u>	Special District	<u>3.32</u>	<u>3.54</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	130.77	124.61	10.93	11.10

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	67,600	73,300	8.4	687	702	14	2.0	1.02	0.96
Res Hmstd:Avg Val	101,300	109,800	8.4	1,154	1,216	62	5.4	1.14	1.11
Res Hmstd: Hi Val	135,000	146,300	8.4	1,662	1,745	83	5.0	1.23	1.19
Res Hmstd: Ex-Hi Val	202,600	219,500	8.3	2,681	2,804	123	4.6	1.32	1.28
Apartment (Mkt rate)	300,000	336,000	12.0	5,232	5,607	375	7.2	1.74	1.67
Comm/Ind: Lo Val	150,000	171,100	14.1	4,245	4,793	548	12.9	2.83	2.80
Comm/Ind: Med Val	300,000	342,100	14.0	9,851	10,876	1,025	10.4	3.28	3.18
Comm/Ind: Hi Val	1,000,000	1,140,400	14.0	36,011	39,269	3,258	9.0	3.60	3.44

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	Alte
Res Hmstd: Exist	4,726,353	5,234,553	508,200	10.8	38,687	41,804	3,116	8.1	0.82	0.80
ResNonHm 1 Exist	301,356	327,736	26,381	8.8	3,040	3,224	184	6.1	1.01	0.98
ResNonHm23 Exist	98,555	108,738	10,182	10.3	1,126	1,173	47	4.2	1.14	1.08
Apartments Exist	9,357	9,081	-276	-3.0	98	89	-8	-8.6	1.04	0.98
Low-income Apts	59	0	-59	-100.0	0	0	0	100.0	0.67	0.00
Seas Rec: Exist	3,050,400	3,579,271	528,871	17.3	29,548	32,140	2,592	8.8	0.97	0.90
Com/Ind Lo Exist	134,387	146,735	12,348	9.2	2,977	3,126	150	5.0	2.21	2.13
Com/Ind Hi Exist	132,451	158,219	25,768	19.5	3,969	4,588	619	15.6	3.00	2.90
Publ U: Elec Gen	369	357	-12	-3.2	5	5	0	-5.5	1.37	1.34
Publ U: Other	447,289	406,642	-40,646	-9.1	13,691	12,103	-1,589	-11.6	3.06	2.98
AgHm House Exist	1,302,748	1,417,924	115,176	8.8	10,758	11,526	768	7.1	0.83	0.81
AgHm Land: Exist	4,568,280	5,143,293	575,012	12.6	22,916	25,317	2,401	10.5	0.50	0.49
Ag NonHm: Exist	2,594,386	3,017,696	423,310	16.3	24,907	28,009	3,102	12.5	0.96	0.93
ResHmstd: NewCon	0	147,699	147,699	0.0	0	1,182	1,182	0.0	0.00	0.80
All Other NewCon	0	180,016	180,016	0.0	0	1,596	1,596	0.0	0.00	0.89
Total	17,365,990	19,877,959	2,511,969	14.5	151,722	165,882	14,159	9.3	0.87	0.83

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	162,964	185,927	22,963	14.1	County	53.63	50.78	0.00	0.00
(-) TIF Tax Capacity	52	43	-9	-18.0	City/Town	14.84	13.86	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.48	16.96	11.33	11.86
(=) Taxable Tax Capacity	162,912	185,884	22,972	14.1	Special District	3.18	3.32	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	89.12	84.92	11.33	11.86

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	112,200	124,300	10.8	856	942	87	10.1	0.76	0.76
Res Hmstd:Avg Val	168,200	186,300	10.8	1,469	1,598	129	8.8	0.87	0.86
Res Hmstd: Hi Val	224,200	248,300	10.7	2,082	2,254	172	8.3	0.93	0.91
Res Hmstd: Ex-Hi Val	336,400	372,600	10.8	3,310	3,569	259	7.8	0.98	0.96
Seas Rec: Lo Val	100,000	115,000	15.0	1,052	1,143	91	8.7	1.05	0.99
Seas Rec: Hi Val	300,000	345,000	15.0	3,423	3,646	223	6.5	1.14	1.06
Comm/Ind: Lo Val	150,000	179,200	19.5	3,314	3,970	656	19.8	2.21	2.22
Comm/Ind: Med Val	300,000	358,400	19.5	7,677	8,935	1,258	16.4	2.56	2.49
Comm/Ind: Hi Val	1,000,000	1,194,500	19.5	28,034	32,099	4,065	14.5	2.80	2.69

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	Alte
Res Hmstd: Exist	3,243,856	3,543,333	299,477	9.2	32,107	33,440	1,333	4.2	0.99	0.94
ResNonHm 1 Exist	336,894	373,884	36,990	11.0	4,091	4,375	284	6.9	1.21	1.17
ResNonHm23 Exist	126,777	140,608	13,831	10.9	1,868	1,960	92	4.9	1.47	1.39
Apartments Exist	156,446	174,118	17,673	11.3	2,478	2,617	139	5.6	1.58	1.50
Low-income Apts	62,710	65,872	3,161	5.0	639	654	16	2.5	1.02	0.99
Seas Rec: Exist	1,573,977	1,818,177	244,200	15.5	16,370	17,240	870	5.3	1.04	0.95
Com/Ind Lo Exist	453,394	474,712	21,318	4.7	11,873	11,876	2	0.0	2.62	2.50
Com/Ind Hi Exist	855,817	953,615	97,797	11.4	28,635	30,369	1,734	6.1	3.35	3.18
Publ U: Elec Gen	1,101	1,134	33	3.0	31	31	0	0.5	2.78	2.71
Publ U: Other	77,916	80,354	2,438	3.1	2,734	2,670	-65	-2.4	3.51	3.32
AgHm House Exist	26,567	28,947	2,380	9.0	273	285	12	4.5	1.03	0.99
AgHm Land: Exist	30,242	34,255	4,013	13.3	129	141	12	9.3	0.43	0.41
Ag NonHm: Exist	35,921	42,038	6,116	17.0	348	376	28	8.0	0.97	0.89
ResHmstd: NewCon	0	74,149	74,149	0.0	0	685	685	0.0	0.00	0.92
All Other NewCon	0	139,874	139,874	0.0	0	2,236	2,236	0.0	0.00	1.60
Total	6,981,619	7,945,071	963,452	13.8	101,576	108,956	7,380	7.3	1.45	1.37

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	82,367	93,919	11,552	14.0	County	45.07	41.58	0.00	0.00
(-) TIF Tax Capacity	2,967	3,153	186	6.3	City/Town	39.95	37.92	0.11	0.10
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.83	18.20	7.76	8.09
(=) Taxable Tax Capacity	79,400	90,766	11,366	14.3	Special District	0.84	0.77	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	105.70	98.47	7.87	8.19

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	88,600	96,800	9.3	714	747	34	4.7	0.81	0.77
Res Hmstd:Avg Val	132,900	145,200	9.3	1,256	1,307	51	4.0	0.95	0.90
Res Hmstd: Hi Val	177,100	193,500	9.3	1,798	1,866	68	3.8	1.02	0.96
Res Hmstd: Ex-Hi Val	265,700	290,200	9.2	2,884	2,984	100	3.5	1.09	1.03
Apartment (Mkt rate)	300,000	333,900	11.3	4,200	4,384	184	4.4	1.4	1.31
Comm/Ind: Lo Val	150,000	167,100	11.4	3,635	3,925	290	8.0	2.42	2.35
Comm/Ind: Med Val	300,000	334,300	11.4	8,443	8,950	507	6.0	2.81	2.68
Comm/Ind: Hi Val	1,000,000	1,114,300	11.4	30,878	32,389	1,511	4.9	3.09	2.91

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	Alte
Res Hmstd: Exist	5,516,053	6,160,981	644,928	11.7	43,385	46,661	3,276	7.6	0.79	0.76
ResNonHm 1 Exist	399,013	444,398	45,385	11.4	3,896	4,109	212	5.5	0.98	0.92
ResNonHm23 Exist	89,799	101,558	11,760	13.1	1,070	1,136	66	6.1	1.19	1.12
Apartments Exist	12,474	19,638	7,163	57.4	148	206	57	38.8	1.19	1.05
Low-income Apts	760	760	0	0.0	8	8	0	-2.6	1.06	1.03
Seas Rec: Exist	4,723,593	5,516,108	792,515	16.8	42,911	46,425	3,514	8.2	0.91	0.84
Com/Ind Lo Exist	173,659	184,881	11,222	6.5	3,651	3,678	27	0.7	2.10	1.99
Com/Ind Hi Exist	135,384	149,816	14,432	10.7	3,667	3,845	179	4.9	2.71	2.57
Publ U: Elec Gen	3,575	3,648	73	2.0	79	77	-2	-3.1	2.21	2.10
Publ U: Other	353,637	325,676	-27,962	-7.9	11,053	9,888	-1,165	-10.5	3.13	3.04
AgHm House Exist	970,455	1,044,448	73,993	7.6	8,514	8,864	351	4.1	0.88	0.85
AgHm Land: Exist	1,615,757	1,868,194	252,437	15.6	6,966	7,842	876	12.6	0.43	0.42
Ag NonHm: Exist	774,228	920,480	146,252	18.9	7,521	8,442	921	12.2	0.97	0.92
ResHmstd: NewCon	0	176,908	176,908	0.0	0	1,374	1,374	0.0	0.00	0.78
All Other NewCon	0	207,486	207,486	0.0	0	1,888	1,888	0.0	0.00	0.91
Total	14,768,388	17,124,979	2,356,591	16.0	132,869	144,442	11,573	8.7	0.90	0.84

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	146,753	169,612	22,859	15.6	County	48.65	45.47	0.00	0.00
(-) TIF Tax Capacity	34	0	-34	100.0	City/Town	14.78	13.66	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.88	19.41	7.57	8.37
(=) Taxable Tax Capacity	146,719	169,612	22,893	15.6	Special District	0.88	0.82	0.00	0.00
FD Distrib Tax Cap	0	0	0	40.9	Total	85.20	79.35	7.57	8.37

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	115,700	129,200	11.7	805	877	72	9.0	0.7	0.68
Res Hmstd:Avg Val	173,400	193,700	11.7	1,392	1,501	109	7.8	0.80	0.77
Res Hmstd: Hi Val	231,200	258,200	11.7	1,980	2,125	145	7.3	0.86	0.82
Res Hmstd: Ex-Hi Val	346,800	387,300	11.7	3,157	3,374	217	6.9	0.91	0.87
Seas Rec: Lo Val	100,000	115,000	15.0	1,012	1,079	66	6.6	1.01	0.94
Seas Rec: Hi Val	300,000	345,000	15.0	3,306	3,454	148	4.5	1.10	1.00
Comm/Ind: Lo Val	150,000	166,000	10.7	3,169	3,404	234	7.4	2.11	2.05
Comm/Ind: Med Val	300,000	332,000	10.7	7,358	7,760	403	5.5	2.45	2.34
Comm/Ind: Hi Val	1,000,000	1,106,600	10.7	26,902	28,089	1,187	4.4	2.69	2.54

TACONITE CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Pctg Chng		Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Base	Alte	Base	Alte
Res Hmstd: Exist	2,259,977	2,421,142	161,165	7.1	18,428	20,354	1,926	10.4	0.82	0.84	
ResNonHm 1 Exist	205,973	229,458	23,484	11.4	3,011	3,297	286	9.5	1.46	1.44	
ResNonHm23 Exist	53,061	57,068	4,007	7.6	953	1,003	50	5.3	1.80	1.76	
Apartments Exist	87,352	88,951	1,600	1.8	1,623	1,630	7	0.4	1.86	1.83	
Low-income Apts	35,828	37,565	1,736	4.8	404	413	9	2.3	1.13	1.10	
Seas Rec: Exist	199,063	243,464	44,401	22.3	2,508	2,905	397	15.8	1.26	1.19	
Com/Ind Lo Exist	289,454	295,323	5,869	2.0	8,512	8,493	-19	-0.2	2.94	2.88	
Com/Ind Hi Exist	363,804	367,687	3,883	1.1	14,182	13,848	-334	-2.4	3.90	3.77	
Publ U: Elec Gen	186,001	196,943	10,942	5.9	3,973	4,110	138	3.5	2.14	2.09	
Publ U: Other	107,662	122,167	14,505	13.5	3,727	4,225	498	13.4	3.46	3.46	
AgHm House Exist	5,623	6,646	1,023	18.2	45	54	9	21.1	0.79	0.81	
AgHm Land: Exist	4,269	4,948	679	15.9	12	14	3	23.0	0.27	0.29	
Ag NonHm: Exist	47,919	58,671	10,752	22.4	634	776	142	22.4	1.32	1.32	
ResHmstd: NewCon	0	29,597	29,597	0.0	0	243	243	0.0	0.00	0.82	
All Other NewCon	0	38,631	38,631	0.0	0	709	709	0.0	0.00	1.83	
Total	3,845,987	4,198,263	352,277	9.2	58,011	62,075	4,064	7.0	1.51	1.48	

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	46,689	50,627	3,938	8.4	County	53.59	51.63	0.00	0.00
(-) TIF Tax Capacity	1,356	1,432	77	5.7	City/Town	67.47	66.32	0.24	0.22
(-) FD Contrib Tax Cap	1,861	2,149	288	15.5	School District	9.76	10.35	8.52	8.88
(=) Taxable Tax Capacity	43,473	47,047	3,574	8.2	Special District	1.31	1.21	0.00	0.00
FD Distrib Tax Cap	2,074	2,371	297	14.3	Total	132.15	129.51	8.76	9.10

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	59,100	63,300	7.1	281	309	28	9.9	0.48	0.49
Res Hmstd:Avg Val	88,600	94,900	7.1	641	713	73	11.3	0.72	0.75
Res Hmstd: Hi Val	118,200	126,600	7.1	1,084	1,181	97	8.9	0.92	0.93
Res Hmstd: Ex-Hi Val	177,300	189,900	7.1	1,970	2,115	145	7.4	1.11	1.11
Apartment (Mkt rate)	300,000	305,500	1.8	5,218	5,223	5	0.1	1.74	1.71
Comm/Ind: Lo Val	150,000	151,600	1.1	4,275	4,216	-59	-1.4	2.85	2.78
Comm/Ind: Med Val	300,000	303,200	1.1	9,932	9,773	-158	-1.6	3.31	3.22
Comm/Ind: Hi Val	1,000,000	1,010,700	1.1	36,328	35,707	-621	-1.7	3.63	3.53

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	Alte
Res Hmstd: Exist	4,313,881	4,819,904	506,023	11.7	26,709	29,957	3,248	12.2	0.62	0.62
ResNonHm 1 Exist	279,043	335,590	56,547	20.3	2,611	3,065	454	17.4	0.94	0.91
ResNonHm23 Exist	37,011	40,062	3,051	8.2	443	460	17	3.9	1.20	1.15
Apartments Exist	4,775	5,036	260	5.5	56	56	0	0.6	1.17	1.12
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	3,977,794	4,657,468	679,674	17.1	38,331	42,059	3,727	9.7	0.96	0.90
Com/Ind Lo Exist	79,824	83,966	4,141	5.2	1,808	1,830	22	1.2	2.27	2.18
Com/Ind Hi Exist	128,787	124,378	-4,409	-3.4	3,920	3,634	-286	-7.3	3.04	2.92
Publ U: Elec Gen	787	810	23	2.9	15	15	0	-2.9	1.93	1.82
Publ U: Other	249,599	249,020	-579	-0.2	7,498	7,238	-260	-3.5	3.00	2.91
AgHm House Exist	175,904	193,695	17,791	10.1	679	753	74	10.9	0.39	0.39
AgHm Land: Exist	229,483	272,081	42,598	18.6	435	546	110	25.4	0.19	0.20
Ag NonHm: Exist	533,722	650,809	117,087	21.9	4,717	5,516	799	16.9	0.88	0.85
ResHmstd: NewCon	0	88,713	88,713	0.0	0	531	531	0.0	0.00	0.60
All Other NewCon	0	119,618	119,618	0.0	0	1,102	1,102	0.0	0.00	0.92
Total	10,010,611	11,641,150	1,630,539	16.3	87,222	96,762	9,540	10.9	0.87	0.83

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	103,245	119,641	16,396	15.9	County	55.84	53.24	0.00	0.00
(-) TIF Tax Capacity	232	259	27	11.8	City/Town	15.73	14.31	0.00	0.00
(-) FD Contrib Tax Cap	764	867	102	13.4	School District	10.31	10.01	5.76	5.88
(=) Taxable Tax Capacity	102,249	118,515	16,266	15.9	Special District	2.40	2.37	0.00	0.00
FD Distrib Tax Cap	563	650	86	15.3	Total	84.27	79.93	5.76	5.88

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	117,700	131,500	11.7	503	585	81	16.1	0.43	0.44
Res Hmstd:Avg Val	176,400	197,100	11.7	1,085	1,206	122	11.2	0.61	0.61
Res Hmstd: Hi Val	235,200	262,800	11.7	1,667	1,829	162	9.7	0.71	0.7
Res Hmstd: Ex-Hi Val	352,800	394,200	11.7	2,832	3,075	243	8.6	0.80	0.78
Seas Rec: Lo Val	100,000	115,000	15.0	1,003	1,085	82	8.2	1.00	0.94
Seas Rec: Hi Val	300,000	345,000	15.0	3,278	3,474	196	6.0	1.09	1.01
Comm/Ind: Lo Val	150,000	144,900	-3.4	3,208	2,955	-253	-7.9	2.14	2.04
Comm/Ind: Med Val	300,000	289,700	-3.4	7,457	6,830	-627	-8.4	2.49	2.36
Comm/Ind: Hi Val	1,000,000	965,800	-3.4	27,284	25,081	-2,202	-8.1	2.73	2.6

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	Alte
Res Hmstd: Exist	4,766,758	4,996,583	229,826	4.8	46,367	49,548	3,181	6.9	0.97	0.99
ResNonHm 1 Exist	456,698	522,868	66,170	14.5	5,121	5,898	776	15.2	1.12	1.13
ResNonHm23 Exist	182,113	202,420	20,307	11.2	2,518	2,803	285	11.3	1.38	1.38
Apartments Exist	254,701	263,315	8,614	3.4	3,524	3,659	136	3.8	1.38	1.39
Low-income Apts	55,403	55,891	488	0.9	468	475	8	1.6	0.84	0.85
Seas Rec: Exist	100,956	106,297	5,340	5.3	1,176	1,205	29	2.5	1.16	1.13
Com/Ind Lo Exist	208,584	212,894	4,310	2.1	5,033	5,055	22	0.4	2.41	2.37
Com/Ind Hi Exist	759,639	779,304	19,665	2.6	24,170	24,383	213	0.9	3.18	3.13
Publ U: Elec Gen	475	475	0	0.0	10	10	0	0.6	2.15	2.16
Publ U: Other	119,814	150,587	30,773	25.7	3,803	4,722	919	24.2	3.17	3.14
AgHm House Exist	14,972	16,331	1,359	9.1	138	156	18	13.1	0.92	0.96
AgHm Land: Exist	14,295	16,763	2,467	17.3	52	67	14	27.0	0.37	0.40
Ag NonHm: Exist	22,580	26,095	3,515	15.6	229	265	35	15.3	1.02	1.01
ResHmstd: NewCon	0	78,092	78,092	0.0	0	781	781	0.0	0.00	1.00
All Other NewCon	0	90,684	90,684	0.0	0	1,651	1,651	0.0	0.00	1.82
Total	6,956,989	7,518,599	561,610	8.1	92,608	100,678	8,069	8.7	1.33	1.34

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	80,356	86,921	6,565	8.2	County	64.78	64.51	0.00	0.00
(-) TIF Tax Capacity	6,067	6,831	764	12.6	City/Town	22.42	22.81	0.12	0.02
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.26	12.40	7.67	8.06
(=) Taxable Tax Capacity	74,289	80,090	5,801	7.8	Special District	4.87	4.85	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	104.33	104.57	7.79	8.07

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	111,200	116,600	4.9	974	1,046	72	7.3	0.88	0.9
Res Hmstd:Avg Val	166,800	174,800	4.8	1,648	1,754	106	6.4	0.99	1.00
Res Hmstd: Hi Val	222,300	233,000	4.8	2,320	2,462	142	6.1	1.04	1.06
Res Hmstd: Ex-Hi Val	333,600	349,700	4.8	3,668	3,882	213	5.8	1.1	1.11
Apartment (Mkt rate)	300,000	310,100	3.4	4,146	4,304	158	3.8	1.38	1.39
Comm/Ind: Lo Val	150,000	153,900	2.6	3,603	3,669	66	1.8	2.40	2.38
Comm/Ind: Med Val	300,000	307,800	2.6	8,368	8,479	111	1.3	2.79	2.75
Comm/Ind: Hi Val	1,000,000	1,025,900	2.6	30,607	30,926	319	1.0	3.06	3.01

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	Alte
Res Hmstd: Exist	3,377,667	3,684,289	306,622	9.1	40,733	43,140	2,407	5.9	1.21	1.17
ResNonHm 1 Exist	303,904	338,394	34,490	11.3	4,158	4,392	234	5.6	1.37	1.30
ResNonHm23 Exist	88,466	104,484	16,018	18.1	1,520	1,696	176	11.6	1.72	1.62
Apartments Exist	162,082	164,549	2,467	1.5	2,736	2,635	-101	-3.7	1.69	1.60
Low-income Apts	46,025	57,027	11,002	23.9	468	556	87	18.7	1.02	0.97
Seas Rec: Exist	69,828	86,032	16,204	23.2	1,074	1,231	157	14.6	1.54	1.43
Com/Ind Lo Exist	283,220	301,258	18,038	6.4	7,888	7,944	57	0.7	2.78	2.64
Com/Ind Hi Exist	514,904	580,118	65,215	12.7	18,772	20,032	1,260	6.7	3.65	3.45
Publ U: Elec Gen	1,102	1,135	34	3.0	31	30	-1	-3.4	2.85	2.67
Publ U: Other	80,078	84,764	4,687	5.9	2,944	2,952	8	0.3	3.68	3.48
AgHm House Exist	79,120	85,340	6,220	7.9	886	931	45	5.1	1.12	1.09
AgHm Land: Exist	60,102	66,647	6,545	10.9	284	305	21	7.3	0.47	0.46
Ag NonHm: Exist	37,350	43,826	6,476	17.3	465	524	60	12.9	1.24	1.20
ResHmstd: NewCon	0	108,947	108,947	0.0	0	1,259	1,259	0.0	0.00	1.16
All Other NewCon	0	77,129	77,129	0.0	0	1,373	1,373	0.0	0.00	1.78
Total	5,103,847	5,783,940	680,093	13.3	81,960	89,000	7,040	8.6	1.61	1.54

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	58,654	66,430	7,776	13.3	County	58.29	55.45	0.09	0.07
(-) TIF Tax Capacity	2,472	2,747	275	11.1	City/Town	44.41	43.34	0.24	0.22
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.47	23.46	6.59	6.63
(=) Taxable Tax Capacity	56,182	63,683	7,501	13.4	Special District	1.00	0.91	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	129.17	123.15	6.92	6.92

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	108,700	118,600	9.1	1,205	1,277	72	6.0	1.11	1.08
Res Hmstd:Avg Val	162,900	177,700	9.1	1,991	2,099	108	5.4	1.22	1.18
Res Hmstd: Hi Val	217,200	236,900	9.1	2,779	2,922	143	5.1	1.28	1.23
Res Hmstd: Ex-Hi Val	325,900	355,500	9.1	4,356	4,571	215	4.9	1.34	1.29
Apartment (Mkt rate)	300,000	304,600	1.5	5,052	4,900	-152	-3.0	1.68	1.61
Comm/Ind: Lo Val	150,000	169,000	12.7	4,149	4,610	461	11.1	2.77	2.73
Comm/Ind: Med Val	300,000	338,000	12.7	9,647	10,501	854	8.9	3.22	3.11
Comm/Ind: Hi Val	1,000,000	1,126,700	12.7	35,302	37,993	2,691	7.6	3.53	3.37

EAST CENTRAL TOWNS

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	5,134,732	5,664,991	530,259	10.3	50,232	52,975	2,743	5.5	0.98	0.94
ResNonHm 1 Exist	389,586	443,008	53,422	13.7	4,234	4,544	310	7.3	1.09	1.03
ResNonHm23 Exist	104,333	119,887	15,554	14.9	1,426	1,562	136	9.5	1.37	1.30
Apartments Exist	4,156	4,616	460	11.1	54	58	4	6.7	1.30	1.25
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	1,388,933	1,621,371	232,439	16.7	15,690	16,769	1,079	6.9	1.13	1.03
Com/Ind Lo Exist	92,412	96,476	4,064	4.4	2,177	2,148	-29	-1.3	2.36	2.23
Com/Ind Hi Exist	66,355	79,099	12,745	19.2	2,060	2,296	236	11.4	3.11	2.90
Publ U: Elec Gen	9,747	10,093	347	3.6	235	226	-9	-3.8	2.41	2.24
Publ U: Other	157,093	164,425	7,332	4.7	5,156	5,015	-142	-2.7	3.28	3.05
AgHm House Exist	1,140,984	1,239,687	98,704	8.7	10,301	10,769	468	4.5	0.90	0.87
AgHm Land: Exist	1,076,803	1,217,849	141,046	13.1	3,979	4,344	365	9.2	0.37	0.36
Ag NonHm: Exist	444,958	515,291	70,333	15.8	4,526	4,928	403	8.9	1.02	0.96
ResHmstd: NewCon	0	138,174	138,174	0.0	0	1,317	1,317	0.0	0.00	0.95
All Other NewCon	0	134,989	134,989	0.0	0	1,352	1,352	0.0	0.00	1.00
Total	10,010,091	11,449,959	1,439,868	14.4	100,071	108,302	8,232	8.2	1.00	0.95

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	98,359	112,430	14,071	14.3	County	59.05	55.63	0.19	0.17
(-) TIF Tax Capacity	100	116	16	16.1	City/Town	17.69	16.88	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.17	22.31	6.74	6.53
(=) Taxable Tax Capacity	98,258	112,313	14,055	14.3	Special District	0.85	0.75	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	101.75	95.58	6.93	6.70

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	128,900	142,200	10.3	1,144	1,210	66	5.7	0.89	0.85
Res Hmstd: Avg Val	193,200	213,200	10.4	1,901	2,000	99	5.2	0.98	0.94
Res Hmstd: Hi Val	257,500	284,100	10.3	2,658	2,789	131	4.9	1.03	0.98
Res Hmstd: Ex-Hi Val	386,400	426,300	10.3	4,175	4,360	186	4.4	1.08	1.02
Seas Rec: Lo Val	100,000	115,000	15.0	1,178	1,265	87	7.4	1.18	1.10
Seas Rec: Hi Val	300,000	345,000	15.0	3,802	4,014	212	5.6	1.27	1.16
Comm/Ind: Lo Val	150,000	178,800	19.2	3,532	4,168	636	18.0	2.35	2.33
Comm/Ind: Med Val	300,000	357,600	19.2	8,207	9,411	1,204	14.7	2.74	2.63
Comm/Ind: Hi Val	1,000,000	1,192,100	19.2	30,024	33,880	3,856	12.8	3.00	2.84

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	Alte
Res Hmstd: Exist	11,163,079	12,025,126	862,048	7.7	121,891	130,142	8,251	6.8	1.09	1.08
ResNonHm 1 Exist	857,593	937,520	79,927	9.3	10,413	11,121	708	6.8	1.21	1.19
ResNonHm23 Exist	369,738	405,372	35,634	9.6	5,451	5,866	415	7.6	1.47	1.45
Apartments Exist	756,402	821,268	64,866	8.6	11,371	12,251	880	7.7	1.50	1.49
Low-income Apts	143,522	140,328	-3,194	-2.2	1,312	1,265	-48	-3.6	0.91	0.90
Seas Rec: Exist	78,782	94,188	15,406	19.6	1,015	1,198	183	18.0	1.29	1.27
Com/Ind Lo Exist	646,068	651,934	5,866	0.9	16,612	16,275	-338	-2.0	2.57	2.50
Com/Ind Hi Exist	2,220,208	2,463,679	243,471	11.0	74,053	79,952	5,900	8.0	3.34	3.25
Publ U: Elec Gen	621,314	638,720	17,406	2.8	13,355	13,120	-234	-1.8	2.15	2.05
Publ U: Other	380,410	423,877	43,467	11.4	12,390	13,249	859	6.9	3.26	3.13
AgHm House Exist	134,263	141,953	7,690	5.7	1,474	1,544	70	4.8	1.10	1.09
AgHm Land: Exist	117,303	131,296	13,993	11.9	523	600	77	14.7	0.45	0.46
Ag NonHm: Exist	115,153	167,876	52,723	45.8	1,242	1,770	527	42.4	1.08	1.05
ResHmstd: NewCon	0	498,795	498,795	0.0	0	5,340	5,340	0.0	0.00	1.07
All Other NewCon	0	387,827	387,827	0.0	0	6,891	6,891	0.0	0.00	1.78
Total	17,603,835	19,929,760	2,325,925	13.2	271,103	300,584	29,481	10.9	1.54	1.51

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	213,474	241,271	27,797	13.0	County	42.25	41.11	0.00	0.00
(-) TIF Tax Capacity	10,435	11,104	669	6.4	City/Town	38.89	37.58	0.25	0.22
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.59	26.91	11.04	10.75
(=) Taxable Tax Capacity	203,039	230,167	27,128	13.4	Special District	2.01	2.04	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	109.73	107.65	11.28	10.97

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	122,900	132,400	7.7	1,226	1,317	92	7.5	1	0.99
Res Hmstd:Avg Val	184,200	198,400	7.7	2,023	2,160	137	6.8	1.1	1.09
Res Hmstd: Hi Val	245,500	264,500	7.7	2,820	3,003	184	6.5	1.15	1.14
Res Hmstd: Ex-Hi Val	368,400	396,800	7.7	4,417	4,691	274	6.2	1.2	1.18
Apartment (Mkt rate)	300,000	325,700	8.6	4,454	4,740	286	6.4	1.48	1.46
Comm/Ind: Lo Val	150,000	166,400	10.9	3,777	4,187	410	10.8	2.52	2.52
Comm/Ind: Med Val	300,000	332,900	11.0	8,757	9,542	785	9.0	2.92	2.87
Comm/Ind: Hi Val	1,000,000	1,109,700	11.0	31,996	34,526	2,530	7.9	3.2	3.11

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	Alte
Res Hmstd: Exist	6,266,719	6,875,274	608,555	9.7	55,850	60,779	4,929	8.8	0.89	0.88
ResNonHm 1 Exist	373,589	405,818	32,229	8.6	3,664	3,899	234	6.4	0.98	0.96
ResNonHm23 Exist	129,610	147,968	18,358	14.2	1,578	1,745	166	10.5	1.22	1.18
Apartments Exist	3,954	4,451	497	12.6	46	51	5	10.8	1.17	1.15
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	805,744	958,091	152,347	18.9	8,173	9,158	985	12.1	1.01	0.96
Com/Ind Lo Exist	140,457	145,768	5,312	3.8	3,057	3,070	13	0.4	2.18	2.11
Com/Ind Hi Exist	147,652	180,026	32,375	21.9	4,142	4,893	751	18.1	2.81	2.72
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	165,803	172,585	6,782	4.1	4,816	4,867	51	1.1	2.90	2.82
AgHm House Exist	1,362,421	1,480,038	117,617	8.6	11,564	12,658	1,094	9.5	0.85	0.86
AgHm Land: Exist	1,604,896	1,768,098	163,202	10.2	6,350	6,981	632	9.9	0.40	0.39
Ag NonHm: Exist	396,346	480,968	84,622	21.4	3,548	4,223	674	19.0	0.90	0.88
ResHmstd: NewCon	0	167,707	167,707	0.0	0	1,519	1,519	0.0	0.00	0.91
All Other NewCon	0	107,562	107,562	0.0	0	1,056	1,056	0.0	0.00	0.98
Total	11,397,189	12,894,353	1,497,164	13.1	102,790	114,899	12,109	11.8	0.90	0.89

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	111,342	126,198	14,856	13.3	County	42.91	41.89	0.00	0.00
(-) TIF Tax Capacity	198	30	-168	-84.8	City/Town	18.24	17.09	0.05	0.04
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.96	25.73	9.62	9.85
(=) Taxable Tax Capacity	111,145	126,168	15,024	13.5	Special District	1.22	1.20	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	88.33	85.91	9.67	9.89

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	157,800	173,100	9.7	1,316	1,442	126	9.5	0.83	0.83
Res Hmstd:Avg Val	236,600	259,600	9.7	2,159	2,348	189	8.7	0.91	0.90
Res Hmstd: Hi Val	315,400	346,000	9.7	3,002	3,254	251	8.4	0.95	0.94
Res Hmstd: Ex-Hi Val	473,200	519,200	9.7	4,637	5,015	378	8.1	0.98	0.97
Seas Rec: Lo Val	100,000	115,000	15.0	1,044	1,154	110	10.6	1.04	1.00
Seas Rec: Hi Val	300,000	345,000	15.0	3,399	3,680	281	8.3	1.13	1.07
Comm/Ind: Lo Val	150,000	182,900	21.9	3,271	4,066	794	24.3	2.18	2.22
Comm/Ind: Med Val	300,000	365,800	21.9	7,585	9,133	1,548	20.4	2.53	2.5
Comm/Ind: Hi Val	1,000,000	1,219,300	21.9	27,715	32,781	5,066	18.3	2.77	2.69

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	Alte
Res Hmstd: Exist	4,617,817	4,881,040	263,223	5.7	59,093	62,942	3,850	6.5	1.28	1.29
ResNonHm 1 Exist	345,095	381,525	36,429	10.6	5,393	5,929	536	9.9	1.56	1.55
ResNonHm23 Exist	81,690	87,034	5,344	6.5	1,498	1,573	75	5.0	1.83	1.81
Apartments Exist	256,392	260,192	3,800	1.5	4,741	4,761	20	0.4	1.85	1.83
Low-income Apts	63,600	65,891	2,291	3.6	721	746	25	3.4	1.13	1.13
Seas Rec: Exist	19,571	24,407	4,836	24.7	345	409	64	18.7	1.76	1.67
Com/Ind Lo Exist	542,980	543,092	112	0.0	16,383	16,048	-334	-2.0	3.02	2.96
Com/Ind Hi Exist	754,256	809,765	55,509	7.4	29,246	30,532	1,286	4.4	3.88	3.77
Publ U: Elec Gen	3,887	3,943	56	1.4	104	116	12	11.9	2.68	2.95
Publ U: Other	75,299	81,143	5,843	7.8	3,061	3,227	166	5.4	4.07	3.98
AgHm House Exist	19,905	20,294	389	2.0	270	278	8	3.0	1.35	1.37
AgHm Land: Exist	45,694	52,361	6,667	14.6	394	443	49	12.5	0.86	0.85
Ag NonHm: Exist	50,273	53,516	3,243	6.5	740	773	33	4.4	1.47	1.44
ResHmstd: NewCon	0	82,242	82,242	0.0	0	1,050	1,050	0.0	0.00	1.28
All Other NewCon	0	86,906	86,906	0.0	0	2,362	2,362	0.0	0.00	2.72
Total	6,876,460	7,433,350	556,890	8.1	121,987	131,190	9,203	7.5	1.77	1.76

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	80,292	86,947	6,655	8.3	County	56.31	53.92	0.25	0.24
(-) TIF Tax Capacity	3,722	3,832	110	3.0	City/Town	61.63	60.89	0.32	0.41
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.89	19.92	13.76	15.91
(=) Taxable Tax Capacity	<u>76,570</u>	<u>83,115</u>	<u>6,545</u>	<u>8.5</u>	Special District	<u>1.65</u>	<u>1.69</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	139.48	136.41	14.33	16.57

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	60,500	63,900	5.6	689	722	33	4.8	1.14	1.13
Res Hmstd:Avg Val	90,700	95,900	5.7	1,104	1,181	77	6.9	1.22	1.23
Res Hmstd: Hi Val	120,800	127,700	5.7	1,594	1,696	102	6.4	1.32	1.33
Res Hmstd: Ex-Hi Val	181,300	191,600	5.7	2,579	2,731	152	5.9	1.42	1.43
Apartment (Mkt rate)	300,000	304,400	1.5	5,660	5,695	34	0.6	1.89	1.87
Comm/Ind: Lo Val	150,000	161,000	7.3	4,492	4,814	322	7.2	2.99	2.99
Comm/Ind: Med Val	300,000	322,100	7.4	10,410	11,012	602	5.8	3.47	3.42
Comm/Ind: Hi Val	1,000,000	1,073,600	7.4	38,027	39,927	1,899	5.0	3.80	3.72

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	Alte
Res Hmstd: Exist	2,537,835	2,797,204	259,369	10.2	23,461	25,421	1,960	8.4	0.92	0.91
ResNonHm 1 Exist	246,576	268,993	22,417	9.1	2,635	2,783	148	5.6	1.07	1.03
ResNonHm23 Exist	38,449	41,411	2,962	7.7	510	527	17	3.3	1.33	1.27
Apartments Exist	3,643	3,714	71	1.9	43	42	-1	-2.6	1.17	1.12
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	513,730	598,485	84,755	16.5	6,002	6,531	529	8.8	1.17	1.09
Com/Ind Lo Exist	104,013	106,199	2,186	2.1	2,385	2,344	-42	-1.7	2.29	2.21
Com/Ind Hi Exist	132,200	154,844	22,645	17.1	3,836	4,270	434	11.3	2.90	2.76
Publ U: Elec Gen	489	502	14	2.8	8	7	0	-5.8	1.58	1.45
Publ U: Other	333,030	359,713	26,683	8.0	9,414	9,707	293	3.1	2.83	2.70
AgHm House Exist	1,319,018	1,429,201	110,183	8.4	10,230	11,062	832	8.1	0.78	0.77
AgHm Land: Exist	8,471,700	9,639,913	1,168,212	13.8	43,899	47,740	3,841	8.7	0.52	0.50
Ag NonHm: Exist	4,172,010	4,776,875	604,865	14.5	36,229	39,205	2,976	8.2	0.87	0.82
ResHmstd: NewCon	0	74,701	74,701	0.0	0	681	681	0.0	0.00	0.91
All Other NewCon	0	99,596	99,596	0.0	0	832	832	0.0	0.00	0.84
Total	17,872,691	20,351,351	2,478,659	13.9	138,652	151,151	12,499	9.0	0.78	0.74

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	154,869	176,143	21,274	13.7	County	56.67	53.98	0.14	0.14
(-) TIF Tax Capacity	231	73	-158	-68.3	City/Town	12.96	11.73	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.79	17.12	13.74	15.41
(=) Taxable Tax Capacity	154,638	176,070	21,432	13.9	Special District	1.60	1.42	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	89.01	84.25	13.88	15.55

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	101,300	111,700	10.3	761	843	82	10.7	0.75	0.75
Res Hmstd:Avg Val	151,900	167,400	10.2	1,327	1,449	122	9.2	0.87	0.87
Res Hmstd: Hi Val	202,400	223,100	10.2	1,892	2,055	163	8.6	0.93	0.92
Res Hmstd: Ex-Hi Val	303,700	334,700	10.2	3,026	3,269	243	8.0	1	0.98
Comm/Ind: Lo Val	150,000	175,700	17.1	3,350	3,920	570	17.0	2.23	2.23
Comm/Ind: Med Val	300,000	351,400	17.1	7,747	8,829	1,082	14.0	2.58	2.51
Comm/Ind: Hi Val	1,000,000	1,171,300	17.1	28,267	31,737	3,470	12.3	2.83	2.71

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	Alte
Res Hmstd: Exist	5,204,546	5,490,410	285,864	5.5	56,163	59,847	3,684	6.6	1.08	1.09
ResNonHm 1 Exist	381,428	426,904	45,476	11.9	4,791	5,375	584	12.2	1.26	1.26
ResNonHm23 Exist	129,940	130,540	600	0.5	1,958	1,992	34	1.7	1.51	1.53
Apartments Exist	376,639	413,369	36,730	9.8	5,304	5,819	515	9.7	1.41	1.41
Low-income Apts	68,233	72,534	4,301	6.3	619	658	39	6.3	0.91	0.91
Seas Rec: Exist	24,094	26,296	2,203	9.1	335	351	16	4.8	1.39	1.33
Com/Ind Lo Exist	435,661	435,095	-566	-0.1	11,533	11,291	-242	-2.1	2.65	2.60
Com/Ind Hi Exist	949,632	990,709	41,077	4.3	30,691	31,497	806	2.6	3.23	3.18
Publ U: Elec Gen	15,465	15,698	233	1.5	308	314	6	1.9	1.99	2.00
Publ U: Other	79,986	86,936	6,950	8.7	2,666	2,831	165	6.2	3.33	3.26
AgHm House Exist	13,130	13,580	451	3.4	160	162	2	1.3	1.22	1.19
AgHm Land: Exist	25,102	30,452	5,351	21.3	182	228	46	25.0	0.73	0.75
Ag NonHm: Exist	37,803	45,145	7,343	19.4	442	522	80	18.2	1.17	1.16
ResHmstd: NewCon	0	136,366	136,366	0.0	0	1,456	1,456	0.0	0.00	1.07
All Other NewCon	0	119,562	119,562	0.0	0	2,208	2,208	0.0	0.00	1.85
Total	7,741,658	8,433,596	691,938	8.9	115,150	124,549	9,398	8.2	1.49	1.48

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	91,018	98,861	7,844	8.6	County	46.54	45.25	0.00	0.00
(-) TIF Tax Capacity	4,302	4,586	284	6.6	City/Town	49.30	49.47	0.27	0.22
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.21	17.17	12.20	12.23
(=) Taxable Tax Capacity	86,716	94,275	7,559	8.7	Special District	0.58	0.54	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	112.63	112.42	12.47	12.45

**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	79,300	83,700	5.5	691	748	57	8.3	0.87	0.89
Res Hmstd:Avg Val	118,900	125,400	5.5	1,222	1,306	84	6.9	1.03	1.04
Res Hmstd: Hi Val	158,500	167,200	5.5	1,753	1,866	113	6.4	1.11	1.12
Res Hmstd: Ex-Hi Val	237,900	251,000	5.5	2,818	2,988	170	6.0	1.18	1.19
Apartment (Mkt rate)	300,000	329,300	9.8	4,598	5,038	440	9.6	1.53	1.53
Comm/Ind: Lo Val	150,000	156,500	4.3	3,860	4,005	145	3.8	2.57	2.56
Comm/Ind: Med Val	300,000	313,000	4.3	8,945	9,212	267	3.0	2.98	2.94
Comm/Ind: Hi Val	1,000,000	1,043,300	4.3	32,673	33,506	833	2.5	3.27	3.21

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	Alte
Res Hmstd: Exist	2,151,912	2,365,837	213,925	9.9	16,975	18,607	1,632	9.6	0.79	0.79
ResNonHm 1 Exist	198,995	232,742	33,747	17.0	1,829	2,083	254	13.9	0.92	0.89
ResNonHm23 Exist	24,994	31,710	6,717	26.9	282	350	68	24.1	1.13	1.10
Apartments Exist	3,862	4,061	199	5.2	45	46	1	2.3	1.17	1.14
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	142,736	171,881	29,145	20.4	1,257	1,430	173	13.8	0.88	0.83
Com/Ind Lo Exist	61,356	63,840	2,484	4.0	1,256	1,259	3	0.2	2.05	1.97
Com/Ind Hi Exist	75,548	81,221	5,673	7.5	2,033	2,097	64	3.1	2.69	2.58
Publ U: Elec Gen	11,203	11,514	311	2.8	163	163	0	0.3	1.45	1.42
Publ U: Other	232,875	237,737	4,861	2.1	6,220	6,105	-116	-1.9	2.67	2.57
AgHm House Exist	1,033,915	1,117,527	83,612	8.1	7,426	8,026	601	8.1	0.72	0.72
AgHm Land: Exist	5,186,843	5,821,620	634,776	12.2	25,230	27,608	2,379	9.4	0.49	0.47
Ag NonHm: Exist	2,141,360	2,447,344	305,983	14.3	16,719	18,572	1,852	11.1	0.78	0.76
ResHmstd: NewCon	0	49,610	49,610	0.0	0	394	394	0.0	0.00	0.79
All Other NewCon	0	50,525	50,525	0.0	0	426	426	0.0	0.00	0.84
Total	11,265,598	12,687,168	1,421,570	12.6	79,435	87,166	7,731	9.7	0.71	0.69

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	99,050	111,191	12,141	12.3	County	49.83	48.26	0.00	0.00
(-) TIF Tax Capacity	37	47	10	27.5	City/Town	11.76	10.89	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.87	17.06	12.69	12.60
(=) Taxable Tax Capacity	99,013	111,144	12,131	12.3	Special District	0.62	0.56	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	79.08	76.78	12.69	12.60

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	98,300	108,100	10.0	618	691	73	11.8	0.63	0.64
Res Hmstd: Avg Val	147,400	162,100	10.0	1,113	1,222	109	9.8	0.76	0.75
Res Hmstd: Hi Val	196,500	216,000	9.9	1,608	1,752	145	9.0	0.82	0.81
Res Hmstd: Ex-Hi Val	294,800	324,100	9.9	2,598	2,816	218	8.4	0.88	0.87
Comm/Ind: Lo Val	150,000	161,300	7.5	3,109	3,285	176	5.7	2.07	2.04
Comm/Ind: Med Val	300,000	322,500	7.5	7,190	7,500	311	4.3	2.4	2.33
Comm/Ind: Hi Val	1,000,000	1,075,100	7.5	26,236	27,182	946	3.6	2.62	2.53

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	Alte
Res Hmstd: Exist	6,521,170	6,875,429	354,259	5.4	73,043	73,687	644	0.9	1.12	1.07
ResNonHm 1 Exist	584,710	593,793	9,083	1.6	7,389	7,176	-213	-2.9	1.26	1.21
ResNonHm23 Exist	166,886	300,937	134,051	80.3	2,584	4,472	1,888	73.0	1.55	1.49
Apartments Exist	336,852	338,677	1,825	0.5	5,310	5,095	-215	-4.0	1.58	1.50
Low-income Apts	64,634	68,730	4,096	6.3	625	631	6	0.9	0.97	0.92
Seas Rec: Exist	9,309	10,725	1,416	15.2	146	154	7	5.0	1.57	1.43
Com/Ind Lo Exist	248,844	283,793	34,949	14.0	6,499	6,992	493	7.6	2.61	2.46
Com/Ind Hi Exist	1,422,221	1,732,639	310,418	21.8	49,059	54,605	5,546	11.3	3.45	3.15
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	53,842	53,766	-76	-0.1	1,787	1,688	-100	-5.6	3.32	3.14
AgHm House Exist	347,062	359,145	12,083	3.5	3,285	3,231	-53	-1.6	0.95	0.90
AgHm Land: Exist	599,809	665,130	65,321	10.9	3,170	3,362	191	6.0	0.53	0.51
Ag NonHm: Exist	191,741	234,676	42,935	22.4	1,862	2,178	316	17.0	0.97	0.93
ResHmstd: NewCon	0	153,420	153,420	0.0	0	1,675	1,675	0.0	0.00	1.09
All Other NewCon	0	176,492	176,492	0.0	0	2,888	2,888	0.0	0.00	1.64
Total	10,547,080	11,847,353	1,300,273	12.3	154,760	167,834	13,074	8.4	1.47	1.42

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	120,588	137,399	16,811	13.9	County	51.40	49.45	0.00	0.00
(-) TIF Tax Capacity	1,458	1,483	25	1.7	City/Town	36.23	34.12	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.35	22.49	11.13	10.77
(=) Taxable Tax Capacity	119,130	135,916	16,786	14.1	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	112.98	106.06	11.13	10.77

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	120,100	126,600	5.4	1,226	1,221	-6	-0.5	1.02	0.96
Res Hmstd: Avg Val	180,000	189,800	5.4	2,023	2,016	-8	-0.4	1.12	1.06
Res Hmstd: Hi Val	240,000	253,000	5.4	2,822	2,811	-11	-0.4	1.18	1.11
Res Hmstd: Ex-Hi Val	360,100	379,700	5.4	4,421	4,405	-15	-0.3	1.23	1.16
Apartment (Mkt rate)	300,000	301,600	0.5	4,570	4,323	-247	-5.4	1.52	1.43
Comm/Ind: Lo Val	150,000	182,700	21.8	3,848	4,661	814	21.1	2.57	2.55
Comm/Ind: Med Val	300,000	365,500	21.8	8,923	10,479	1,556	17.4	2.97	2.87
Comm/Ind: Hi Val	1,000,000	1,218,300	21.8	32,605	37,620	5,014	15.4	3.26	3.09

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	Alte
Res Hmstd: Exist	9,178,029	9,649,914	471,885	5.1	98,338	105,047	6,709	6.8	1.07	1.09
ResNonHm 1 Exist	594,624	670,124	75,500	12.7	7,350	8,335	985	13.4	1.24	1.24
ResNonHm23 Exist	230,270	246,985	16,715	7.3	3,550	3,782	233	6.6	1.54	1.53
Apartments Exist	417,487	433,320	15,832	3.8	6,198	6,483	285	4.6	1.48	1.50
Low-income Apts	98,293	101,793	3,499	3.6	912	948	35	3.9	0.93	0.93
Seas Rec: Exist	56,224	73,469	17,244	30.7	772	968	196	25.3	1.37	1.32
Com/Ind Lo Exist	701,470	702,342	872	0.1	18,163	17,832	-331	-1.8	2.59	2.54
Com/Ind Hi Exist	1,332,365	1,399,811	67,446	5.1	44,334	45,692	1,359	3.1	3.33	3.26
Publ U: Elec Gen	327,415	350,106	22,691	6.9	8,399	8,671	272	3.2	2.57	2.48
Publ U: Other	223,899	236,044	12,144	5.4	7,756	7,922	166	2.1	3.46	3.36
AgHm House Exist	36,201	38,411	2,209	6.1	397	420	23	5.7	1.10	1.09
AgHm Land: Exist	68,355	77,408	9,053	13.2	409	465	56	13.7	0.60	0.60
Ag NonHm: Exist	58,467	76,492	18,025	30.8	647	818	171	26.4	1.11	1.07
ResHmstd: NewCon	0	195,932	195,932	0.0	0	2,152	2,152	0.0	0.00	1.10
All Other NewCon	0	178,598	178,598	0.0	0	3,343	3,343	0.0	0.00	1.87
Total	13,323,101	14,430,748	1,107,646	8.3	197,225	212,877	15,652	7.9	1.48	1.48

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	156,666	169,398	12,731	8.1	County	43.95	42.26	0.00	0.00
(-) TIF Tax Capacity	6,696	7,136	440	6.6	City/Town	43.83	44.26	0.23	0.21
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.54	20.67	15.45	16.67
(=) Taxable Tax Capacity	149,971	162,262	12,291	8.2	Special District	1.55	1.57	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	109.88	108.76	15.68	16.88

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	93,000	97,800	5.2	879	944	65	7.4	0.95	0.97
Res Hmstd:Avg Val	139,400	146,600	5.2	1,503	1,601	98	6.5	1.08	1.09
Res Hmstd: Hi Val	185,800	195,400	5.2	2,128	2,258	131	6.1	1.15	1.16
Res Hmstd: Ex-Hi Val	278,800	293,100	5.1	3,379	3,574	195	5.8	1.21	1.22
Apartment (Mkt rate)	300,000	311,400	3.8	4,591	4,759	168	3.7	1.53	1.53
Comm/Ind: Lo Val	150,000	157,600	5.1	3,846	4,024	177	4.6	2.56	2.55
Comm/Ind: Med Val	300,000	315,200	5.1	8,897	9,221	324	3.6	2.97	2.93
Comm/Ind: Hi Val	1,000,000	1,050,600	5.1	32,465	33,471	1,007	3.1	3.25	3.19

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	Alte
Res Hmstd: Exist	3,753,229	4,122,274	369,045	9.8	31,475	34,773	3,298	10.5	0.84	0.84
ResNonHm 1 Exist	318,199	375,072	56,872	17.9	3,038	3,508	470	15.5	0.95	0.94
ResNonHm23 Exist	55,650	58,323	2,674	4.8	669	691	22	3.3	1.20	1.19
Apartments Exist	2,490	2,522	32	1.3	30	30	0	-0.8	1.22	1.19
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	175,525	207,615	32,090	18.3	1,692	1,916	224	13.2	0.96	0.92
Com/Ind Lo Exist	82,921	86,646	3,725	4.5	1,810	1,825	14	0.8	2.18	2.11
Com/Ind Hi Exist	59,443	66,071	6,628	11.2	1,686	1,808	122	7.2	2.84	2.74
Publ U: Elec Gen	1,781	1,806	25	1.4	24	24	0	0.0	1.36	1.34
Publ U: Other	244,456	250,939	6,484	2.7	6,983	6,864	-118	-1.7	2.86	2.74
AgHm House Exist	1,613,193	1,738,232	125,040	7.8	12,842	13,790	948	7.4	0.80	0.79
AgHm Land: Exist	5,460,329	6,148,242	687,913	12.6	26,700	29,487	2,787	10.4	0.49	0.48
Ag NonHm: Exist	1,774,602	2,089,542	314,940	17.7	15,003	17,096	2,093	13.9	0.85	0.82
ResHmstd: NewCon	0	85,811	85,811	0.0	0	723	723	0.0	0.00	0.84
All Other NewCon	0	90,296	90,296	0.0	0	738	738	0.0	0.00	0.82
Total	13,541,818	15,323,393	1,781,575	13.2	101,953	113,273	11,321	11.1	0.75	0.74

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	119,837	135,334	15,496	12.9	County	46.23	44.41	0.00	0.00
(-) TIF Tax Capacity	77	92	15	18.9	City/Town	16.38	15.36	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.48	20.62	13.88	15.00
(=) Taxable Tax Capacity	119,760	135,241	15,481	12.9	Special District	0.64	0.58	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	83.74	80.97	13.88	15.00

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	129,000	141,700	9.8	1,003	1,115	112	11.2	0.78	0.79
Res Hmstd:Avg Val	193,400	212,400	9.8	1,690	1,857	168	9.9	0.87	0.87
Res Hmstd: Hi Val	257,900	283,300	9.8	2,377	2,601	224	9.4	0.92	0.92
Res Hmstd: Ex-Hi Val	386,900	424,900	9.8	3,753	4,078	325	8.7	0.97	0.96
Comm/Ind: Lo Val	150,000	166,700	11.1	3,231	3,574	343	10.6	2.15	2.14
Comm/Ind: Med Val	300,000	333,500	11.2	7,470	8,116	646	8.7	2.49	2.43
Comm/Ind: Hi Val	1,000,000	1,111,500	11.2	27,252	29,301	2,050	7.5	2.73	2.64

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	Alte
Res Hmstd: Exist	20,352,308	21,842,526	1,490,218	7.3	204,202	212,557	8,355	4.1	1.00	0.97
ResNonHm 1 Exist	898,252	1,210,828	312,577	34.8	9,742	12,676	2,934	30.1	1.08	1.05
ResNonHm23 Exist	467,798	476,410	8,611	1.8	6,260	6,144	-117	-1.9	1.34	1.29
Apartments Exist	812,155	836,356	24,201	3.0	10,841	10,843	2	0.0	1.33	1.30
Low-income Apts	148,345	158,291	9,945	6.7	1,235	1,273	38	3.1	0.83	0.80
Seas Rec: Exist	71,818	74,707	2,889	4.0	866	872	6	0.7	1.21	1.17
Com/Ind Lo Exist	447,646	452,323	4,677	1.0	11,032	10,711	-321	-2.9	2.46	2.37
Com/Ind Hi Exist	2,951,519	3,225,341	273,821	9.3	95,165	100,409	5,243	5.5	3.22	3.11
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	217,933	223,172	5,240	2.4	6,985	6,875	-110	-1.6	3.21	3.08
AgHm House Exist	123,149	129,561	6,412	5.2	1,141	1,144	3	0.3	0.93	0.88
AgHm Land: Exist	92,174	91,536	-638	-0.7	379	358	-21	-5.5	0.41	0.39
Ag NonHm: Exist	71,211	87,846	16,634	23.4	648	744	96	14.8	0.91	0.85
ResHmstd: NewCon	0	459,112	459,112	0.0	0	4,508	4,508	0.0	0.00	0.98
All Other NewCon	0	328,734	328,734	0.0	0	5,930	5,930	0.0	0.00	1.80
Total	26,654,309	29,596,741	2,942,432	11.0	348,496	375,042	26,546	7.6	1.31	1.27

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	303,285	337,037	33,753	11.1	County	32.39	30.93	0.00	0.00
(-) TIF Tax Capacity	18,848	20,353	1,505	8.0	City/Town	33.77	32.08	0.33	0.30
(-) FD Contrib Tax Cap	23,314	25,612	2,298	9.9	School District	21.66	22.10	14.76	13.65
(=) Taxable Tax Capacity	261,123	291,072	29,949	11.5	Special District	5.52	5.19	0.00	0.00
FD Distrib Tax Cap	34,877	40,309	5,431	15.6	Total	93.34	90.30	15.09	13.96

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	157,000	168,500	7.3	1,471	1,536	65	4.4	0.94	0.91
Res Hmstd:Avg Val	235,400	252,600	7.3	2,392	2,488	96	4.0	1.02	0.99
Res Hmstd: Hi Val	313,700	336,700	7.3	3,312	3,441	129	3.9	1.06	1.02
Res Hmstd: Ex-Hi Val	470,700	505,200	7.3	5,104	5,279	175	3.4	1.08	1.04
Apartment (Mkt rate)	300,000	308,900	3.0	3,953	3,918	-35	-0.9	1.32	1.27
Comm/Ind: Lo Val	150,000	163,900	9.3	3,679	3,959	281	7.6	2.45	2.42
Comm/Ind: Med Val	300,000	327,800	9.3	8,508	9,025	518	6.1	2.84	2.75
Comm/Ind: Hi Val	1,000,000	1,092,800	9.3	31,044	32,671	1,627	5.2	3.10	2.99

WASHINGTON 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	Alte
Res Hmstd: Exist	18,373,718	19,688,574	1,314,855	7.2	175,766	183,034	7,268	4.1	0.96	0.93
ResNonHm 1 Exist	1,193,730	1,453,284	259,554	21.7	12,028	14,262	2,234	18.6	1.01	0.98
ResNonHm23 Exist	491,386	490,755	-631	-0.1	5,861	5,532	-329	-5.6	1.19	1.13
Apartments Exist	529,144	504,670	-24,473	-4.6	6,765	6,268	-497	-7.3	1.28	1.24
Low-income Apts	100,807	101,100	293	0.3	786	745	-41	-5.2	0.78	0.74
Seas Rec: Exist	129,414	143,445	14,031	10.8	1,264	1,329	65	5.2	0.98	0.93
Com/Ind Lo Exist	262,002	262,124	122	0.0	6,275	5,941	-334	-5.3	2.40	2.27
Com/Ind Hi Exist	1,877,419	2,192,848	315,429	16.8	59,294	65,499	6,205	10.5	3.16	2.99
Publ U: Elec Gen	52,346	67,367	15,022	28.7	1,071	1,323	252	23.6	2.05	1.96
Publ U: Other	217,840	228,124	10,285	4.7	6,829	6,829	0	0.0	3.13	2.99
AgHm House Exist	301,351	315,809	14,458	4.8	2,503	2,539	36	1.4	0.83	0.80
AgHm Land: Exist	169,173	176,407	7,234	4.3	435	442	7	1.6	0.26	0.25
Ag NonHm: Exist	195,254	209,235	13,981	7.2	1,530	1,584	54	3.6	0.78	0.76
ResHmstd: NewCon	0	451,031	451,031	0.0	0	4,341	4,341	0.0	0.00	0.96
All Other NewCon	0	449,228	449,228	0.0	0	7,564	7,564	0.0	0.00	1.68
Total	23,893,584	26,734,004	2,840,420	11.9	280,406	307,234	26,828	9.6	1.17	1.15

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	265,180	299,522	34,342	13.0	County	26.78	25.48	0.00	0.00
(-) TIF Tax Capacity	6,967	8,087	1,121	16.1	City/Town	29.26	27.96	0.45	0.65
(-) FD Contrib Tax Cap	16,688	17,107	419	2.5	School District	22.02	22.35	16.44	15.44
(=) Taxable Tax Capacity	241,526	274,328	32,802	13.6	Special District	5.02	4.43	0.00	0.00
FD Distrib Tax Cap	19,830	22,437	2,607	13.1	Total	83.08	80.22	16.89	16.09

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	197,700	211,800	7.1	1,782	1,858	76	4.3	0.90	0.88
Res Hmstd:Avg Val	296,400	317,600	7.2	2,857	2,972	115	4.0	0.96	0.94
Res Hmstd: Hi Val	395,100	423,400	7.2	3,933	4,077	145	3.7	1	0.96
Res Hmstd: Ex-Hi Val	592,700	635,100	7.2	6,117	6,387	270	4.4	1.03	1.01
Apartment (Mkt rate)	300,000	286,100	-4.6	3,622	3,329	-293	-8.1	1.21	1.16
Comm/Ind: Lo Val	150,000	175,200	16.8	3,572	4,131	560	15.7	2.38	2.36
Comm/Ind: Med Val	300,000	350,400	16.8	8,250	9,311	1,061	12.9	2.75	2.66
Comm/Ind: Hi Val	1,000,000	1,168,000	16.8	30,080	33,483	3,403	11.3	3.01	2.87

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	Alte
Res Hmstd: Exist	28,010,576	29,822,763	1,812,187	6.5	289,968	295,637	5,669	2.0	1.04	0.99
ResNonHm 1 Exist	1,536,864	1,682,544	145,680	9.5	16,882	17,619	737	4.4	1.10	1.05
ResNonHm23 Exist	454,867	471,248	16,382	3.6	5,562	6,077	516	9.3	1.22	1.29
Apartments Exist	1,696,441	1,731,280	34,839	2.1	21,931	21,228	-703	-3.2	1.29	1.23
Low-income Apts	44,511	75,128	30,617	68.8	373	611	238	63.9	0.84	0.81
Seas Rec: Exist	38,228	42,390	4,162	10.9	461	493	32	7.0	1.20	1.16
Com/Ind Lo Exist	483,762	485,689	1,927	0.4	11,815	11,312	-503	-4.3	2.44	2.33
Com/Ind Hi Exist	4,261,798	4,761,567	499,769	11.7	135,739	144,215	8,476	6.2	3.19	3.03
Publ U: Elec Gen	80,999	80,376	-623	-0.8	1,725	1,661	-64	-3.7	2.13	2.07
Publ U: Other	410,447	431,566	21,118	5.1	13,133	13,189	56	0.4	3.20	3.06
AgHm House Exist	229,962	244,177	14,215	6.2	1,957	2,078	121	6.2	0.85	0.85
AgHm Land: Exist	367,390	414,269	46,879	12.8	1,491	1,694	203	13.6	0.41	0.41
Ag NonHm: Exist	237,566	265,261	27,695	11.7	1,996	2,166	170	8.5	0.84	0.82
ResHmstd: NewCon	0	521,632	521,632	0.0	0	5,390	5,390	0.0	0.00	1.03
All Other NewCon	0	450,775	450,775	0.0	0	8,730	8,730	0.0	0.00	1.94
Total	37,853,411	41,480,664	3,627,253	9.6	503,032	532,101	29,069	5.8	1.33	1.28

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Change		Base	Alter	Base	Alter
Total Tax Capacity	433,208	477,474	44,265	10.2	County	26.22	25.04	0.59	0.52
(-) TIF Tax Capacity	18,250	20,473	2,224	12.2	City/Town	33.47	32.86	0.71	0.65
(-) FD Contrib Tax Cap	34,998	38,248	3,250	9.3	School District	24.98	23.17	17.91	16.51
(=) Taxable Tax Capacity	379,960	418,752	38,792	10.2	Special District	4.62	4.50	0.00	0.00
FD Distrib Tax Cap	37,752	41,787	4,034	10.7	Total	89.29	85.58	19.21	17.68

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	178,800	190,400	11,600	6.5	1,729	1,765	36	2.1	0.97	0.93
Res Hmstd:Avg Val	268,100	285,400	17,300	6.5	2,778	2,831	54	1.9	1.04	0.99
Res Hmstd: Hi Val	357,400	380,500	23,100	6.5	3,827	3,899	72	1.9	1.07	1.02
Res Hmstd: Ex-Hi Val	536,300	571,000	34,700	6.5	5,900	6,048	148	2.5	1.10	1.06
Apartment (Mkt rate)	300,000	306,200	6,200	2.1	3,925	3,817	-108	-2.8	1.31	1.25
Comm/Ind: Lo Val	150,000	167,600	17,600	11.7	3,686	4,053	367	10.0	2.46	2.42
Comm/Ind: Med Val	300,000	335,200	35,200	11.7	8,505	9,189	684	8.0	2.83	2.74
Comm/Ind: Hi Val	1,000,000	1,117,300	117,300	11.7	30,992	33,155	2,163	7.0	3.1	2.97

CARVER & SCOTT COUNTIES

<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	Alte
Res Hmstd: Exist	15,183,550	16,409,688	1,226,138	8.1	169,824	183,512	13,688	8.1	1.12	1.12
ResNonHm 1 Exist	1,011,276	1,211,642	200,366	19.8	11,804	14,098	2,294	19.4	1.17	1.16
ResNonHm23 Exist	328,964	418,835	89,871	27.3	4,627	5,831	1,205	26.0	1.41	1.39
Apartments Exist	302,589	326,142	23,553	7.8	4,369	4,697	328	7.5	1.44	1.44
Low-income Apts	64,274	77,048	12,773	19.9	572	685	113	19.7	0.89	0.89
Seas Rec: Exist	51,254	62,447	11,193	21.8	631	735	104	16.4	1.23	1.18
Com/Ind Lo Exist	319,552	334,898	15,346	4.8	8,136	8,292	157	1.9	2.55	2.48
Com/Ind Hi Exist	1,613,637	1,777,412	163,776	10.1	53,746	57,831	4,085	7.6	3.33	3.25
Publ U: Elec Gen	20,003	18,734	-1,269	-6.3	429	403	-26	-6.1	2.14	2.15
Publ U: Other	134,398	145,960	11,562	8.6	4,416	4,651	235	5.3	3.29	3.19
AgHm House Exist	452,503	484,548	32,046	7.1	3,795	4,027	233	6.1	0.84	0.83
AgHm Land: Exist	659,670	723,416	63,747	9.7	2,704	2,874	170	6.3	0.41	0.40
Ag NonHm: Exist	278,625	356,339	77,714	27.9	2,540	3,198	657	25.9	0.91	0.90
ResHmstd: NewCon	0	597,511	597,511	0.0	0	6,659	6,659	0.0	0.00	1.11
All Other NewCon	0	339,562	339,562	0.0	0	5,800	5,800	0.0	0.00	1.71
Total	20,420,294	23,284,183	2,863,889	14.0	267,593	303,294	35,700	13.3	1.31	1.30

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	223,592	255,747	32,155	14.4	County	36.93	35.08	0.00	0.00
(-) TIF Tax Capacity	8,159	8,740	581	7.1	City/Town	29.49	28.95	1.44	1.36
(-) FD Contrib Tax Cap	13,711	15,422	1,711	12.5	School District	29.34	29.68	13.42	14.44
(=) Taxable Tax Capacity	201,723	231,585	29,863	14.8	Special District	4.92	4.86	0.00	0.00
FD Distrib Tax Cap	17,143	19,299	2,156	12.6	Total	100.68	98.57	14.85	15.80

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	192,300	207,800	8.1	2,022	2,191	169	8.3	1.05	1.05
Res Hmstd:Avg Val	288,300	311,600	8.1	3,218	3,472	254	7.9	1.12	1.11
Res Hmstd: Hi Val	384,300	415,300	8.1	4,414	4,750	336	7.6	1.15	1.14
Res Hmstd: Ex-Hi Val	576,600	623,200	8.1	6,855	7,431	576	8.4	1.19	1.19
Apartment (Mkt rate)	300,000	323,400	7.8	4,221	4,496	274	6.5	1.41	1.39
Comm/Ind: Lo Val	150,000	165,200	10.1	3,788	4,177	389	10.3	2.53	2.53
Comm/Ind: Med Val	300,000	330,400	10.1	8,765	9,504	739	8.4	2.92	2.88
Comm/Ind: Hi Val	1,000,000	1,101,500	10.2	31,989	34,367	2,378	7.4	3.2	3.12

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	Alte
Res Hmstd: Exist	17,714,059	18,949,887	1,235,827	7.0	209,236	220,816	11,581	5.5	1.18	1.17
ResNonHm 1 Exist	815,470	1,046,707	231,236	28.4	10,349	13,037	2,688	26.0	1.27	1.25
ResNonHm23 Exist	316,510	392,929	76,419	24.1	4,817	5,891	1,074	22.3	1.52	1.50
Apartments Exist	971,444	976,506	5,062	0.5	15,607	15,257	-350	-2.2	1.61	1.56
Low-income Apts	104,680	106,145	1,465	1.4	1,034	1,024	-9	-0.9	0.99	0.97
Seas Rec: Exist	12,435	12,624	188	1.5	202	203	1	0.6	1.62	1.61
Com/Ind Lo Exist	306,822	306,833	12	0.0	8,147	7,875	-272	-3.3	2.66	2.57
Com/Ind Hi Exist	3,219,308	3,669,273	449,965	14.0	111,964	123,248	11,284	10.1	3.48	3.36
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	196,308	206,734	10,425	5.3	6,737	6,855	119	1.8	3.43	3.32
AgHm House Exist	81,965	82,913	948	1.2	941	956	15	1.6	1.15	1.15
AgHm Land: Exist	82,655	96,120	13,465	16.3	408	510	102	25.1	0.49	0.53
Ag NonHm: Exist	111,630	139,989	28,359	25.4	1,222	1,497	275	22.5	1.09	1.07
ResHmstd: NewCon	0	333,727	333,727	0.0	0	3,866	3,866	0.0	0.00	1.16
All Other NewCon	0	292,802	292,802	0.0	0	6,664	6,664	0.0	0.00	2.28
Total	23,933,287	26,613,189	2,679,901	11.2	370,663	407,701	37,038	10.0	1.55	1.53

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	277,958	311,230	33,272	12.0	County	40.96	39.08	0.00	0.00
(-) TIF Tax Capacity	22,066	27,080	5,013	22.7	City/Town	35.92	34.92	1.20	1.01
(-) FD Contrib Tax Cap	25,275	27,441	2,166	8.6	School District	24.60	25.19	15.89	15.23
(=) Taxable Tax Capacity	230,616	256,709	26,093	11.3	Special District	7.63	7.88	0.00	0.00
FD Distrib Tax Cap	28,828	31,822	2,993	10.4	Total	109.10	107.06	17.10	16.24

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	162,100	173,400	7.0	1,819	1,922	103	5.6	1.12	1.11
Res Hmstd:Avg Val	243,000	260,000	7.0	2,913	3,067	154	5.3	1.2	1.18
Res Hmstd: Hi Val	323,900	346,500	7.0	4,007	4,212	205	5.1	1.24	1.22
Res Hmstd: Ex-Hi Val	486,000	519,900	7.0	6,133	6,464	330	5.4	1.26	1.24
Apartment (Mkt rate)	300,000	301,600	0.5	4,604	4,526	-78	-1.7	1.53	1.50
Comm/Ind: Lo Val	150,000	171,000	14.0	3,949	4,517	568	14.4	2.63	2.64
Comm/Ind: Med Val	300,000	341,900	14.0	9,129	10,221	1,092	12.0	3.04	2.99
Comm/Ind: Hi Val	1,000,000	1,139,800	14.0	33,304	36,854	3,551	10.7	3.33	3.23

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	Alte
Res Hmstd: Exist	20,504,835	22,081,150	1,576,315	7.7	229,767	240,471	10,704	4.7	1.12	1.09
ResNonHm 1 Exist	1,136,707	1,394,199	257,492	22.7	13,455	15,990	2,535	18.8	1.18	1.15
ResNonHm23 Exist	227,920	242,935	15,015	6.6	3,302	3,369	67	2.0	1.45	1.39
Apartments Exist	1,968,637	1,968,181	-456	0.0	28,547	27,486	-1,062	-3.7	1.45	1.40
Low-income Apts	102,824	130,872	28,048	27.3	917	1,138	221	24.1	0.89	0.87
Seas Rec: Exist	6,110	6,042	-68	-1.1	74	68	-6	-7.9	1.22	1.13
Com/Ind Lo Exist	335,234	332,474	-2,760	-0.8	8,586	8,180	-406	-4.7	2.56	2.46
Com/Ind Hi Exist	6,389,409	7,014,034	624,625	9.8	212,289	224,075	11,786	5.6	3.32	3.19
Publ U: Elec Gen	643	653	10	1.5	16	16	-1	-3.2	2.50	2.38
Publ U: Other	166,822	174,641	7,819	4.7	5,563	5,599	36	0.7	3.33	3.21
AgHm House Exist	758	843	85	11.2	8	9	1	9.7	1.12	1.10
AgHm Land: Exist	183	205	22	12.1	0	1	0	16.8	0.27	0.28
Ag NonHm: Exist	54	62	8	14.8	1	1	0	11.0	1.00	0.97
ResHmstd: NewCon	0	143,991	143,991	0.0	0	1,573	1,573	0.0	0.00	1.09
All Other NewCon	0	196,657	196,657	0.0	0	3,854	3,854	0.0	0.00	1.96
Total	30,840,134	33,686,938	2,846,803	9.2	502,527	531,830	29,303	5.8	1.63	1.58

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	384,257	421,129	36,872	9.6	County	40.96	39.08	0.00	0.00
(-) TIF Tax Capacity	30,751	33,993	3,242	10.5	City/Town	33.14	31.52	0.19	0.18
(-) FD Contrib Tax Cap	42,321	45,963	3,642	8.6	School District	19.22	19.10	14.43	13.38
(=) Taxable Tax Capacity	311,186	341,174	29,988	9.6	Special District	8.58	8.87	0.00	0.00
FD Distrib Tax Cap	20,246	21,762	1,516	7.5	Total	101.90	98.56	14.62	13.56

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	195,800	210,900	7.7	2,085	2,182	97	4.6	1.07	1.03
Res Hmstd:Avg Val	293,500	316,100	7.7	3,312	3,456	145	4.4	1.13	1.09
Res Hmstd: Hi Val	391,200	421,300	7.7	4,538	4,724	186	4.1	1.16	1.12
Res Hmstd: Ex-Hi Val	587,000	632,100	7.7	7,062	7,413	351	5.0	1.20	1.17
Apartment (Mkt rate)	300,000	299,900	0.0	4,260	4,102	-158	-3.7	1.42	1.37
Comm/Ind: Lo Val	150,000	164,700	9.8	3,790	4,107	317	8.4	2.53	2.49
Comm/Ind: Med Val	300,000	329,300	9.8	8,771	9,356	585	6.7	2.92	2.84
Comm/Ind: Hi Val	1,000,000	1,097,800	9.8	32,013	33,862	1,849	5.8	3.20	3.08

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	Alte
Res Hmstd: Exist	26,530,066	28,688,380	2,158,314	8.1	299,088	315,177	16,089	5.4	1.13	1.10
ResNonHm 1 Exist	2,126,215	2,526,478	400,263	18.8	24,597	28,229	3,632	14.8	1.16	1.12
ResNonHm23 Exist	404,891	441,831	36,941	9.1	5,439	5,702	263	4.8	1.34	1.29
Apartments Exist	1,510,696	1,580,850	70,154	4.6	21,225	21,456	232	1.1	1.40	1.36
Low-income Apts	70,436	76,684	6,248	8.9	612	645	34	5.5	0.87	0.84
Seas Rec: Exist	96,499	110,095	13,596	14.1	1,153	1,316	163	14.2	1.19	1.20
Com/Ind Lo Exist	323,982	330,757	6,775	2.1	8,144	7,976	-168	-2.1	2.51	2.41
Com/Ind Hi Exist	5,032,534	5,575,785	543,251	10.8	166,729	177,376	10,647	6.4	3.31	3.18
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	198,408	210,535	12,127	6.1	6,514	6,648	134	2.1	3.28	3.16
AgHm House Exist	75,539	75,312	-228	-0.3	830	807	-23	-2.7	1.10	1.07
AgHm Land: Exist	62,390	68,375	5,985	9.6	295	315	20	6.8	0.47	0.46
Ag NonHm: Exist	116,214	143,165	26,951	23.2	1,093	1,295	202	18.5	0.94	0.90
ResHmstd: NewCon	0	358,314	358,314	0.0	0	3,915	3,915	0.0	0.00	1.09
All Other NewCon	0	312,662	312,662	0.0	0	5,631	5,631	0.0	0.00	1.80
Total	36,547,870	40,499,222	3,951,352	10.8	535,717	576,489	40,772	7.6	1.47	1.42

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	434,418	483,989	49,571	11.4	County	40.96	39.08	0.00	0.00
(-) TIF Tax Capacity	9,925	10,386	461	4.6	City/Town	26.02	25.32	0.99	0.90
(-) FD Contrib Tax Cap	38,595	42,321	3,726	9.7	School District	21.11	20.77	15.88	14.57
(=) Taxable Tax Capacity	385,898	431,282	45,384	11.8	Special District	7.87	8.14	0.00	0.00
FD Distrib Tax Cap	16,442	17,958	1,516	9.2	Total	95.96	93.31	16.87	15.47

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	261,600	282,900	8.1	2,815	2,959	145	5.1	1.08	1.05
Res Hmstd:Avg Val	392,200	424,100	8.1	4,406	4,613	207	4.7	1.12	1.09
Res Hmstd: Hi Val	522,900	565,400	8.1	5,955	6,302	348	5.8	1.14	1.11
Res Hmstd: Ex-Hi Val	784,500	848,300	8.1	9,534	10,040	505	5.3	1.22	1.18
Apartment (Mkt rate)	300,000	313,900	4.6	4,105	4,147	42	1.0	1.37	1.32
Comm/Ind: Lo Val	150,000	166,200	10.8	3,756	4,119	363	9.7	2.50	2.48
Comm/Ind: Med Val	300,000	332,400	10.8	8,680	9,363	683	7.9	2.89	2.82
Comm/Ind: Hi Val	1,000,000	1,107,900	10.8	31,658	33,833	2,175	6.9	3.17	3.05

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	Alte
Res Hmstd: Exist	15,624,825	17,015,814	1,390,990	8.9	166,131	181,039	14,908	9.0	1.06	1.06
ResNonHm 1 Exist	935,194	981,611	46,418	5.0	10,589	10,981	392	3.7	1.13	1.12
ResNonHm23 Exist	236,958	311,949	74,991	31.6	3,277	4,267	989	30.2	1.38	1.37
Apartments Exist	1,201,715	1,185,881	-15,834	-1.3	16,956	16,338	-618	-3.6	1.41	1.38
Low-income Apts	174,445	169,570	-4,875	-2.8	1,540	1,476	-64	-4.2	0.88	0.87
Seas Rec: Exist	12,683	12,430	-253	-2.0	151	153	2	1.3	1.19	1.23
Com/Ind Lo Exist	318,601	322,900	4,299	1.3	7,974	7,866	-108	-1.4	2.50	2.44
Com/Ind Hi Exist	3,971,108	4,271,626	300,518	7.6	130,965	137,101	6,135	4.7	3.30	3.21
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	187,608	200,753	13,145	7.0	6,177	6,427	250	4.1	3.29	3.20
AgHm House Exist	1,925	1,986	61	3.2	18	19	0	2.4	0.96	0.95
AgHm Land: Exist	1,823	2,211	388	21.3	7	9	1	17.6	0.41	0.40
Ag NonHm: Exist	16,346	20,453	4,107	25.1	136	170	33	24.4	0.83	0.83
ResHmstd: NewCon	0	105,737	105,737	0.0	0	1,128	1,128	0.0	0.00	1.07
All Other NewCon	0	202,174	202,174	0.0	0	3,965	3,965	0.0	0.00	1.96
Total	22,683,229	24,805,095	2,121,866	9.4	343,924	370,938	27,014	7.9	1.52	1.50

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	274,403	300,237	25,834	9.4	County	46.54	44.91	0.00	0.00
(-) TIF Tax Capacity	15,316	17,608	2,292	15.0	City/Town	24.27	23.80	0.93	0.85
(-) FD Contrib Tax Cap	28,309	31,822	3,513	12.4	School District	20.00	18.13	13.99	15.88
(=) Taxable Tax Capacity	<u>230,777</u>	<u>250,807</u>	<u>20,029</u>	<u>8.7</u>	Special District	<u>7.19</u>	<u>8.01</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	22,252	24,250	1,999	9.0	Total	98.00	94.86	14.92	16.73

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	176,900	192,600	8.9	1,784	1,950	166	9.3	1.01	1.01
Res Hmstd:Avg Val	265,200	288,800	8.9	2,861	3,110	249	8.7	1.08	1.08
Res Hmstd: Hi Val	353,500	385,000	8.9	3,937	4,270	333	8.5	1.11	1.11
Res Hmstd: Ex-Hi Val	530,400	577,600	8.9	6,064	6,629	566	9.3	1.14	1.15
Apartment (Mkt rate)	300,000	296,000	-1.3	4,123	4,005	-118	-2.9	1.37	1.35
Comm/Ind: Lo Val	150,000	161,400	7.6	3,740	4,005	265	7.1	2.49	2.48
Comm/Ind: Med Val	300,000	322,700	7.6	8,652	9,138	486	5.6	2.88	2.83
Comm/Ind: Hi Val	1,000,000	1,075,700	7.6	31,576	33,100	1,523	4.8	3.16	3.08

CITY OF MINNEAPOLIS

<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	Alte
Res Hmstd: Exist	16,964,301	18,999,608	2,035,307	12.0	223,391	244,252	20,861	9.3	1.32	1.29
ResNonHm 1 Exist	2,055,621	2,675,478	619,856	30.2	29,242	36,505	7,264	24.8	1.42	1.36
ResNonHm23 Exist	1,241,263	1,410,028	168,765	13.6	21,311	23,302	1,991	9.3	1.72	1.65
Apartments Exist	3,195,078	2,988,565	-206,514	-6.5	54,774	49,302	-5,472	-10.0	1.71	1.65
Low-income Apts	152,764	272,077	119,313	78.1	1,601	2,742	1,141	71.3	1.05	1.01
Seas Rec: Exist	1,621	273	-1,349	-83.2	27	4	-23	-86.1	1.68	1.38
Com/Ind Lo Exist	625,824	593,628	-32,196	-5.1	17,353	15,790	-1,563	-9.0	2.77	2.66
Com/Ind Hi Exist	6,103,235	6,801,181	697,946	11.4	223,024	238,482	15,458	6.9	3.65	3.51
Publ U: Elec Gen	65,556	66,162	607	0.9	1,732	1,689	-43	-2.5	2.64	2.55
Publ U: Other	281,918	292,575	10,657	3.8	10,279	10,240	-39	-0.4	3.65	3.50
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	1,017	1,110	93	9.2	13	14	1	5.3	1.27	1.22
ResHmstd: NewCon	0	219,394	219,394	0.0	0	2,820	2,820	0.0	0.00	1.29
All Other NewCon	0	353,094	353,094	0.0	0	6,728	6,728	0.0	0.00	1.91
Total	30,688,199	34,673,173	3,984,974	13.0	582,746	631,869	49,123	8.4	1.90	1.82

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	387,515	435,692	48,177	12.4	County	36.36	34.75	0.00	0.00
(-) TIF Tax Capacity	56,836	64,601	7,765	13.7	City/Town	58.15	56.67	2.65	2.69
(-) FD Contrib Tax Cap	32,779	39,467	6,688	20.4	School District	25.47	24.19	10.22	9.32
(=) Taxable Tax Capacity	297,900	331,625	33,724	11.3	Special District	6.86	6.76	0.00	0.00
FD Distrib Tax Cap	39,578	43,325	3,747	9.5	Total	126.85	122.37	12.87	12.01

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	157,800	176,700	12.0	1,974	2,161	187	9.5	1.25	1.22
Res Hmstd:Avg Val	236,600	265,000	12.0	3,146	3,427	281	8.9	1.33	1.29
Res Hmstd: Hi Val	315,300	353,100	12.0	4,317	4,690	374	8.7	1.37	1.33
Res Hmstd: Ex-Hi Val	473,100	529,900	12.0	6,610	7,212	602	9.1	1.4	1.36
Apartment (Mkt rate)	300,000	280,600	-6.5	5,143	4,629	-514	-10.0	1.71	1.65
Comm/Ind: Lo Val	150,000	167,200	11.5	4,159	4,593	434	10.4	2.77	2.75
Comm/Ind: Med Val	300,000	334,300	11.4	9,640	10,452	812	8.4	3.21	3.13
Comm/Ind: Hi Val	1,000,000	1,114,400	11.4	35,220	37,806	2,586	7.3	3.52	3.39

CITY OF ST. PAUL

<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	Alte
Res Hmstd: Exist	11,222,571	12,762,027	1,539,456	13.7	121,122	139,721	18,599	15.4	1.08	1.09
ResNonHm 1 Exist	1,143,751	1,303,065	159,314	13.9	13,645	15,462	1,817	13.3	1.19	1.19
ResNonHm23 Exist	589,831	685,691	95,860	16.3	8,597	9,835	1,238	14.4	1.46	1.43
Apartments Exist	1,896,407	1,862,774	-33,632	-1.8	27,654	26,726	-927	-3.4	1.46	1.43
Low-income Apts	206,962	232,280	25,318	12.2	1,841	2,048	206	11.2	0.89	0.88
Seas Rec: Exist	1,157	1,070	-86	-7.5	16	14	-2	-11.3	1.36	1.30
Com/Ind Lo Exist	427,416	429,457	2,041	0.5	10,850	10,601	-249	-2.3	2.54	2.47
Com/Ind Hi Exist	2,860,548	3,238,064	377,516	13.2	95,882	105,078	9,196	9.6	3.35	3.25
Publ U: Elec Gen	31,974	33,852	1,878	5.9	748	776	28	3.7	2.34	2.29
Publ U: Other	186,252	218,664	32,412	17.4	6,243	7,096	853	13.7	3.35	3.25
AgHm House Exist	87	0	-87	-100.0	1	0	-1	100.0	0.85	0.00
AgHm Land: Exist	126	0	-126	-100.0	0	0	0	100.0	0.33	0.00
Ag NonHm: Exist	893	1,334	442	49.4	10	14	4	42.5	1.09	1.04
ResHmstd: NewCon	0	90,121	90,121	0.0	0	987	987	0.0	0.00	1.09
All Other NewCon	0	253,164	253,164	0.0	0	4,506	4,506	0.0	0.00	1.78
Total	18,567,974	21,111,565	2,543,590	13.7	286,608	322,863	36,255	12.6	1.54	1.53

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	224,855	255,795	30,940	13.8	County	43.34	41.81	0.00	0.00
(-) TIF Tax Capacity	18,233	22,973	4,740	26.0	City/Town	28.86	28.23	0.00	0.00
(-) FD Contrib Tax Cap	17,075	19,319	2,244	13.1	School District	29.30	25.38	9.85	13.84
(=) Taxable Tax Capacity	189,546	213,503	23,957	12.6	Special District	7.28	8.29	0.00	0.00
FD Distrib Tax Cap	36,115	39,773	3,658	10.1	Total	108.78	103.71	9.85	13.84

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	143,300	163,000	13.7	1,457	1,690	234	16.1	1.02	1.04
Res Hmstd: Avg Val	214,900	244,400	13.7	2,370	2,720	350	14.8	1.10	1.11
Res Hmstd: Hi Val	286,400	325,700	13.7	3,283	3,749	466	14.2	1.15	1.15
Res Hmstd: Ex-Hi Val	429,700	488,600	13.7	5,097	5,743	646	12.7	1.19	1.18
Apartment (Mkt rate)	300,000	294,700	-1.8	4,375	4,228	-146	-3.3	1.46	1.43
Comm/Ind: Lo Val	150,000	169,800	13.2	3,808	4,345	537	14.1	2.54	2.56
Comm/Ind: Med Val	300,000	339,600	13.2	8,836	9,855	1,020	11.5	2.95	2.90
Comm/Ind: Hi Val	1,000,000	1,132,000	13.2	32,299	35,569	3,271	10.1	3.23	3.14

Baseline Legal Class Report

Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
157 Farm 1b Hmstd HGA: <32K	0.450	14,522	65	20
158 Ag Hmstd HGA: <76K	1.000	6,373,560	63,736	45,156
159 Ag Hmstd HGA: 76K-414K	1.000	4,371,078	43,711	44,113
160 Ag Hmstd HGA: 414K-500K	1.000	45,865	459	446
161 Ag Hmstd HGA: >500K	1.250	74,857	936	903
162 Farm 1b Hmstd land <32K	0.450	304	1	1
163 Ag Hmstd land & bldgs: <115K	0.550	9,878,196	54,330	25,124
164 Ag Hmstd 1 & b: 115K-345K	0.550	9,995,763	54,977	49,070
165 Ag Hmstd 1 & b: 345K-600K	0.550	5,035,253	27,694	24,131
166 Ag Hmstd land & bldgs: >600K	1.000	5,735,500	57,355	49,239
168 Ag Non-homestead	1.000	13,242,550	132,425	117,917
169 Migrant Housing: <500K	1.000	1,387	14	14
170 Migrant Housing: >500K	1.250	65	1	1
174 Timberlands	1.000	1,228,598	12,286	11,291
175 Non-comm seasonal-rec-res: <76K	1.000	8,543,033	85,430	81,113
176 Non-comm seasonal-rec-res: 76K-500K	1.000	7,212,646	72,126	76,739
177 Non-comm seasonal-rec-res: >500K	1.250	477,536	5,969	4,205
180 Res 1b Hmstd <32K	0.450	219,301	987	887
181 Res Hmstd: <76K	1.000	101,922,886	1,019,229	933,390
182 Res Hmstd: 76K-414K	1.000	164,071,701	1,640,717	1,873,904
183 Res Hmstd: 414K-500K	1.000	4,650,180	46,502	50,940
184 Res Hmstd: > 500K	1.250	8,548,768	106,860	112,137
186 Res Non-hmstd 1 unit: <76K	1.000	9,005,806	90,058	107,785
187 Res Non-hmstd 1 unit: 76K - 500K	1.000	9,578,300	95,783	110,224
188 Res Non-hmstd 1 unit: >500K	1.250	1,189,108	14,864	15,835
190 Res Non-hmstd 2-3 units	1.250	6,233,883	77,924	91,072
193 Regular apartments (4a)	1.250	17,249,650	215,621	257,748
194 Low-income housing (4d)	0.750	1,890,929	14,182	17,576
195 Non-prof/Comm Serv	1.500	42,122	632	793
196 Student housing	1.000	156,984	1,570	1,564
197 Manufactured home park land	1.250	415,824	5,198	5,963
199 Comm SRR 1c: <500K	0.550	367,014	2,019	1,777
200 Comm SRR 1c: 500K-2.2M	1.000	173,730	1,737	1,373
201 Comm SRR 1c: >2.2M	1.250	25,131	314	215
202 Comm SRR 4c: <500K	1.000	220,965	2,210	2,673
203 Comm SRR 4c: >500K	1.250	78,934	987	1,101
204 Bed & Breakfast	1.250	23,084	289	309
205 Qualifying golf courses	1.250	225,205	2,815	2,873
208 Commercial pref: <150K	1.500	7,729,962	115,949	200,078
209 Commercial pref: >150K	2.000	36,237,653	724,753	1,213,847
210 Comm border city: <150K	1.500	40,422	606	944

House Research Dept.

Simulation No. 7A5

Baseline: Final Pay 2006

Page 35

9/27/2007 5:03 PM

Alternative: Final Pay 2007

(all figures in \$000s)

211	Comm border city: >150K	2.000	79,660	1,593	1,891
219	Industrial pref: <150K	1.500	1,263,465	18,952	32,882
220	Industrial pref: >150K	2.000	11,748,462	234,969	397,338
221	Ind border city: <150K	1.500	1,469	22	34
222	Ind border city: >150K	2.000	34,222	684	808
230	Publ Util: land & bldgs <150K	1.500	82,671	1,240	2,037
231	Publ Util: land & bldgs >150K	2.000	773,372	15,467	25,077
232	Publ Util: Electric Generat Mach	2.000	1,457,155	29,143	32,882
233	Publ Util: machinery (non-generat)	2.000	1,034,566	20,691	32,559
235	Railroad <150K	1.500	24,199	363	626
236	Railroad >150K	2.000	473,673	9,473	15,555
238	Mineral	2.000	2,323	46	95
239	Misc class 5	2.000	3,292	66	96
245	Personal: 3f	1.000	8,826	88	90
246	Non-comm aircraft hangars	1.500	63,841	958	974
247	Pers: It31 tools&mach excl elec gen	2.000	134,410	2,688	4,136
248	Pers: It32 struct/lease land-non C/I,SRR	1.000	9,366	94	98
249	Pers: It32 struct/leased land-NCSRR<76	1.000	47,383	474	456
250	Pers: It32 str/lease land-NCSRR:76-500	1.000	6,079	61	61
252	Pers: It32 struct/leased land-C/I	2.000	47,528	951	1,497
253	Pers: Item 33 ag real estate	1.000	16,548	165	168
255	Pers: It41 struct/leased land - C/I	2.000	414,477	8,290	9,894
256	Pers: It41 struct/leased land-NCSRR<76	1.000	321	3	5
259	Pers: It41 str/leased land-non C/I,SRR	1.000	35	0	1
260	Pers: Item 41 Border EZ	2.000	1,116	22	26
261	Pers: Item 42 non-EZ struct/RR land	2.000	33,801	676	1,338
263	Pers: It43 leased real estate - non C/I	1.500	18,518	278	376
264	Pers: Item 43 leased real estate - C/I	2.000	327,355	6,547	8,716
265	Pers: Item 44 electric util trans lines	2.000	1,508,997	30,180	49,689
266	Pers: Item 44 electric util distri lines	2.000	212,215	4,244	7,414
267	Pers: Item 45 syst/gas utils	2.000	1,933,648	38,673	61,090
268	Pers: Item 46 syst/water utils	2.000	1,386	28	48
269	Pers: Item 48 misc	2.000	21,819	436	505
State Total			464,314,445	5,220,886	6,222,951

Alternative Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
159.1	Farm 1b Hmstd HGA: <32K: Exist	0.450	14,901	67	19
159.2	Farm 1b Hmstd HGA: <32K: NewCon	0.450	137	1	0
160.1	Ag Hmstd HGA: <76K: Exist	1.000	6,416,158	64,162	44,230
160.2	Ag Hmstd HGA: <76K: NewCon	1.000	53,443	534	366
161.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	5,147,833	51,478	50,487
161.2	Ag Hmstd HGA: 76K-414K: NewCon	1.000	45,437	454	444
162.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	59,788	598	562
162.2	Ag Hmstd HGA: 414K-500K: NewCon	1.000	483	5	5
163.1	Ag Hmstd HGA: >500K: Exist	1.250	87,480	1,093	1,019
163.2	Ag Hmstd HGA: >500K: NewCon	1.250	705	9	8
164.1	Farm 1b Hmstd land <32K: Exist	0.450	354	2	1
164.2	Farm 1b Hmstd land <32K: NewCon	0.450	3	0	0
165.1	Ag Hmstd 1 & b: <115K: Exist	0.550	10,034,647	55,191	24,007
165.2	Ag Hmstd 1 & b: <115K: NewCon	0.550	77,507	426	181
166.1	Ag Hmstd 1 & b: 115K-345K: Exist	0.550	10,858,185	59,720	51,408
166.2	Ag Hmstd 1 & b: 115K-345K: NewCon	0.550	68,993	379	330
167.1	Ag Hmstd 1 & b: 345K-690K: Exist	0.550	7,230,109	39,766	33,318
167.2	Ag Hmstd 1 & b: 345K-690K: NewCon	0.550	37,625	207	174
168.1	Ag Hmstd 1 & b: >690K: Exist	1.000	6,443,985	64,440	53,199
168.2	Ag Hmstd 1 & b: >690K: NewCon	1.000	29,894	299	247
170.1	Ag Non-homestead: Exist	1.000	15,405,520	154,055	131,937
170.2	Ag Non-homestead: NewCon	1.000	40,050	400	329
171.0	Private Airport	1.000	292	3	2
172.1	Migrant Housing <500K: Exist	1.000	1,387	14	14
172.2	Migrant Housing <500K: NewCon	1.000	2	0	0
173.1	Migrant Housing >500K: Exist	1.250	65	1	1
177.0	Timberlands	1.000	1,482,236	14,822	12,992
178.1	Non-comm SRR: <76K: Exist	1.000	9,069,065	90,691	79,578
178.2	Non-comm SRR: <76K: NewCon	1.000	210,813	2,108	1,878
179.1	Non-comm SRR: 76K-500K: Exist	1.000	9,217,570	92,176	88,461
179.2	Non-comm SRR: 76K-500K: NewCon	1.000	203,515	2,035	1,981
180.1	Non-comm SRR: >500K: Exist	1.250	754,234	9,428	8,359
180.2	Non-comm SRR: >500K: NewCon	1.250	15,533	194	171
183.1	Res 1b Hmstd <32K: Exist	0.450	229,755	1,034	904
183.2	Res 1b Hmstd <32K: NewCon	0.450	4,204	19	16
184.1	Res Hmstd: <76K: Exist	1.000	101,754,825	1,017,548	917,021
184.2	Res Hmstd: <76K: NewCon	1.000	1,940,533	19,405	17,267
185.1	Res Hmstd: 76K-414K: Exist	1.000	182,559,442	1,825,594	2,025,707
185.2	Res Hmstd: 76K-414K: NewCon	1.000	3,431,418	34,314	37,992
186.1	Res Hmstd: 414K-500K: Exist	1.000	6,184,061	61,841	65,515

House Research Dept.

Simulation No. 7A5		Baseline:	Final Pay 2006	Page 37		
9/27/2007 5:03 PM		Alternative: Final Pay 2007		(all figures in \$000s)		
186.2	Res Hmstd: 414K-500K: NewCon	1.000	103,641	1,036	1,094	
187.1	Res Hmstd: > 500K: Exist	1.250	11,689,972	146,125	148,324	
187.2	Res Hmstd: > 500K: NewCon	1.250	169,984	2,125	2,137	
189.1	Res NonH 1 unit: <76K: Exist	1.000	9,602,552	96,026	112,187	
189.2	Res NonH 1 unit: <76K: NewCon	1.000	830,688	8,307	9,577	
190.1	Res NonH 1 unit: 76K - 500K: Exist	1.000	11,946,389	119,464	134,095	
190.2	Res NonH 1 unit: 76K - 500K: NewCon	1.000	1,147,342	11,473	12,885	
191.1	Res NonH 1 unit: >500K: Exist	1.250	1,630,901	20,386	20,923	
191.2	Res NonH 1 unit: >500K: NewCon	1.250	136,988	1,712	1,777	
193.1	Res NonH 2-3 units: Exist	1.250	7,115,709	88,946	101,085	
193.2	Res NonH 2-3 units: NewCon	1.250	678,764	8,485	9,538	
196.1	Regular apartments (4a): Exist	1.250	17,326,349	216,579	250,835	
196.2	Regular apartments (4a): NewCon	1.250	361,616	4,520	5,256	
197.1	Low-income housing (4d): Exist	0.750	2,156,294	16,172	19,674	
197.2	Low-income housing (4d): NewCon	0.750	25,856	194	234	
198.1	Non-profit/Comm Serv: Exist	1.500	46,748	701	853	
198.2	Non-profit/Comm Serv: NewCon	1.500	88	1	1	
199.1	Student housing: Exist	1.000	27,116	271	325	
199.2	Student housing: NewCon	1.000	9	0	0	
200.1	Manuf home park land: Exist	1.250	573,187	7,165	7,960	
200.2	Manuf home park land: NewCon	1.250	132	2	2	
202.1	Comm SRR 1c: <500K: Exist	0.550	380,483	2,093	1,776	
202.2	Comm SRR 1c: <500K: NewCon	0.550	3,316	18	17	
203.1	Comm SRR 1c: 500K-2.2M: Exist	1.000	219,406	2,194	1,673	
203.2	Comm SRR 1c: 500K-2.2M: NewCon	1.000	2,014	20	17	
204.1	Comm SRR 1c: >2.2M: Exist	1.250	38,322	479	420	
204.2	Comm SRR 1c: >2.2M: New con	1.250	262	3	3	
205.1	Comm SRR 4c: <500K: Exist	1.000	239,539	2,395	2,645	
205.2	Comm SRR 4c: <500K: NewCon	1.000	4,263	43	42	
206.1	Comm SRR 4c: >500K: Exist	1.250	104,722	1,309	1,322	
206.2	Comm SRR 4c: >500K: NewCon	1.250	5,404	68	54	
207.1	Bed & Breakfast: Exist	1.250	23,547	294	300	
207.2	Bed & Breakfast: NewCon	1.250	288	4	3	
208.0	Qualifying golf courses	1.250	245,929	3,074	3,008	
211.1	Commercial: <150K: Exist	1.500	7,915,449	118,732	197,724	
211.2	Commercial: <150K: NewCon	1.500	226,612	3,399	5,596	
212.1	Commercial: >150K: Exist	2.000	40,657,993	813,160	1,309,192	
212.2	Commercial: >150K: NewCon	2.000	1,073,390	21,468	34,071	
213.1	Comm border city: <150K: Exist	1.500	41,211	618	957	
213.2	Comm border city: <150K: NewCon	1.500	227	3	5	
214.1	Comm border city: >150K: Exist	2.000	82,951	1,659	1,949	
214.2	Comm border city: >150K: NewCon	2.000	157	3	4	
222.1	Industrial: <150K: Exist	1.500	1,218,589	18,279	30,557	
222.2	Industrial: <150K: NewCon	1.500	31,804	477	794	

House Research Dept.

Simulation No. 7A5

Baseline: Final Pay 2006

Page 38

9/27/2007 5:03 PM

Alternative: Final Pay 2007

(all figures in \$000s)

223.1	Industrial: >150K: Exist	2.000	12,650,987	253,020	412,356
223.2	Industrial: >150K: NewCon	2.000	254,059	5,081	8,349
224.1	Ind'l border city: <150K: Exist	1.500	1,497	22	35
224.2	Ind'l border city: <150K: NewCon	1.500	3	0	0
225.1	Ind'l border city: >150K: Exist	2.000	63,165	1,263	1,477
225.2	Ind'l border city: >150K: NewCon	2.000	617	12	14
233.0	Publ Util: land & bldgs <150K	1.500	83,819	1,257	1,983
234.0	Publ Util: land & bldgs >150K	2.000	844,006	16,880	26,304
235.0	Publ Util: Electric Generat Mach	2.000	1,525,273	30,505	33,221
236.0	Publ Util: machinery (non-generat)	2.000	1,063,632	21,273	32,390
238.0	Railroad <150K	1.500	24,763	371	617
239.0	Railroad >150K	2.000	534,328	10,687	16,927
241.0	Non-comm aircraft hangars	1.500	2,755	41	44
242.0	Mineral	2.000	2,217	44	90
243.0	Misc class 5	2.000	4,641	93	133
249.0	Personal: 3f	1.000	9,408	94	97
250.0	Non-comm aircraft hangars	1.500	67,390	1,011	1,021
251.0	Pers: It31 tools&mach excl elec gen	2.000	152,374	3,047	4,532
252.0	Pers: It32 struct/lease land-non C/I,SRR	1.000	8,957	90	92
253.0	Pers: It32 struct/leased land-NCSRR<76	1.000	50,806	508	475
254.0	Pers: It32 str/lease land-NCSRR:76-500	1.000	9,672	97	90
256.0	Pers: It32 struct/leased land-C/I	2.000	18,262	365	534
257.0	Pers: Item 33 ag real estate	1.000	19,447	194	196
259.0	Pers: It41 struct/leased land - C/I	2.000	395,647	7,913	8,838
260.0	Pers: It41 struct/leased land-NCSRR<76	1.000	332	3	5
263.0	Pers: It41 str/leased land-non C/I,SRR	1.000	2,607	26	30
264.0	Pers: Item 41 Border EZ	2.000	1,157	23	27
265.0	Pers: Item 42 non-EZ struct/RR land	2.000	33,660	673	1,294
267.0	Pers: It43 leased real estate - non C/I	1.500	21,749	326	425
268.0	Pers: Item 43 leased real estate - C/I	2.000	380,939	7,619	9,275
269.0	Pers: Item 44 electric util trans lines	2.000	1,661,589	33,232	52,828
270.0	Pers: Item 44 electric util distri lines	2.000	234,147	4,683	7,804
271.0	Pers: Item 45 syst/gas utils	2.000	1,879,708	37,594	57,203
272.0	Pers: Item 46 syst/water utils	2.000	1,383	28	46
273.0	Pers: Item 48 misc	2.000	16,002	320	359
State Total			519,219,387	5,842,395	6,760,137

Baseline Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,115,288	1,413,452	176,347	1,105,829	229,198	655,554	5,695,667
Certified MKV Levy	2,614	26,210	166	568,952	0	0	597,942
Fiscal Disparities Levy	108,571	104,213	1,278	99,275	23,134	0	336,472
Disparity Reduction Aid	9,801	0	527	7,983	0	0	18,311
Spread NTC Levy	1,996,916	1,309,239	174,541	1,035,011	211,063	655,554	5,382,324
Spread MKV Levy	2,614	26,210	166	532,513	0	0	561,503
Tax Incr Financing Levy							275,097
Homestead Credit		286,049		Taconite credit		16,434	
Agricultural Credit		24,926		Disparity Reduction Credit		4,974	

Alternative Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,261,683	1,529,730	186,118	1,205,626	258,013	691,014	6,132,183
Certified MKV Levy	2,529	28,197	102	630,895	0	0	661,724
Fiscal Disparities Levy	112,502	111,227	1,164	116,325	24,744	0	365,962
Disparity Reduction Aid	9,706	0	502	8,065	0	0	18,273
Spread NTC Levy	2,139,474	1,418,503	184,452	1,124,750	238,269	691,014	5,796,463
Spread MKV Levy	2,529	28,197	102	587,381	0	0	618,209
Tax Incr Financing Levy							300,434
Homestead Credit		272,673		Taconite credit		16,644	
Agricultural Credit		25,090		Disparity Reduction Credit		5,147	