

House Research Simulation Report: Property Tax

Simulation #7E2

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DESCRIPTION

BASELINE: Projected Pay 2008: Current Law

ALTERNATIVE: Projected Pay 2008: Governor's Proposal

This report is a projection of property taxes payable in 2008 under the Governor's proposal (HF 304), compared to property taxes payable in 2008 under current law. The baseline payable 2008 projections result from a joint working group consisting of staff from the House and Senate and the departments of Education and Revenue. The alternative proposal has been modified to account for these elements of the Governor's proposal: reduction of the school operating capital levy, changes in Local Government Aids, institution of levy limits, and changes in the market value homestead credit.

KEY POINTS

- **Statewide, property taxes would be \$103 million less, or 1.4%**, according to the simulation. The overall tax reductions are projected to be 1.7% in Greater Minnesota and 1.2% in the Metro area.
- **On a statewide average basis, property tax changes vary by property type from -2.2% (on residential homesteads) to -0.5% (on commercial-industrial property).** Reductions on the largest property types are 0.9% on apartments and residential nonhomestead property, 1.7% on agricultural property, and 0.6% on seasonal-recreational and public utility property.

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

ASSUMPTIONS:**BASELINE: Projected Pay 2008: Current Law**

- **Market values** are based on growth rates derived from actual growth rates in taxable property values between payable year 2006 and payable year 2007 for each type of property within each county, with separate rates determined for existing property and new construction. For more than half the counties, the county assessor either provided alternative growth rates (which were used instead), or indicated that the estimated growth rates looked to be “in the ballpark.” City-specific growth estimates were provided for Hennepin County; for Ramsey County separate estimates were provided for St. Paul and the remainder of the county. Market value growth for property types with a tiered class rate structure were assumed to be split between tiers in the same percentages as the growth from pay 2006 to pay 2007, on a city-by-city and a class-by-class basis. Public utility values were modified to take into account the new valuation rules taking effect for assessment year 2007, at the 20 percent phase-in rate.
- **School district levies** were modeled under the direction of a joint House/Senate/Revenue Dept./Education Dept. working group. The baseline pay 2008 levies were developed to match statewide levy estimates by category developed by the Dept. of Education. Approximately \$87 million of new operating referendum levies that would need to be approved by the voters are assumed; they are distributed using a uniform rate across all districts statewide (except Minneapolis and St. Paul). Approximately \$50 million of new debt levies that would need to be approved by the voters are assumed; they are distributed using a uniform rate across all districts statewide.
- **County levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. Each county’s 2007 general levy plus aid was increased by its three-year average levy plus aid growth rate. General levy amounts were derived by subtracting projected 2008 aid amounts from the levy plus aid projections. The resulting general levy was not allowed to be less than in 2007, nor to exceed the 2007 levy by more than 12%. Each county’s jail and debt service levies were projected separately from the general levy. Levy assumptions for the three largest counties were discussed with county officials for a “reality check.”
- **City and town levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. The basic methodology applied each jurisdiction’s average growth rate in levy plus aid for the previous three years to its 2007 levy plus aid amount. Levy amounts were derived by subtracting projected 2008 aid amounts from the levy plus aid projections. Levy amounts were not allowed to be less than in payable 2007, nor were they allowed to grow by more than 15%. Levy assumptions for the eight largest cities were discussed with city officials for a “reality check.”
- **Special taxing district levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. Generally, special district levies were assumed to grow by the same percentage as they grew this year. Some adjustments were made based on input from public officials in some of the larger jurisdictions. Metro-wide special taxing districts were modeled based upon the levy limits governing each agency, recent trends in levy growth, plus some input from agency officials.
- **The state property tax levy** is assumed to be \$717.4 million; resulting in a commercial-industrial rate of 44.8% and a seasonal-recreational rate of 20.1%.
- **Fiscal disparities** net tax capacities and distribution levies were modeled by the House Research Dept.
- **Tax increment financing (TIF) net tax capacities** were assumed to increase at the same rate in each jurisdiction as the growth in commercial-industrial market values (existing plus new construction).

ALTERNATIVE: Projected Pay 2008: Governor's Proposal

- **Market values** are the same as baseline.
- **School district levies** start with the pay 2008 baseline levies. The Governor's proposal was modeled only by reducing the operating capital levy by \$44 million – other components of the Governor's school proposal are not incorporated; however, the other components were generally minor and netted out to no change in overall school district levies.
- **County, town and special taxing district levies** are unchanged from the pay 2008 baseline.
- **City levies** started from the pay 2008 baseline, and were increased or decreased for changes in LGA using a relationship of \$1 of aid change resulting in a \$.67 change in levy. City levies were then further limited by the Governor's levy limit proposal.
- **The state property tax levy** is the same as baseline pay 2008.

SIMULATION PARAMETERS

	Baseline	Alternative
Disabled homestead	0.45%	0.45%
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
Agricultural land & buildings:		
Homestead:		
<\$790,000	0.55	0.55
>\$790,000	1.0	1.0
Nonhomestead	1.0	1.0
Credits:		
Homestead:		
Rate	0.4%	0.4%
Maximum	\$304	\$304
Phase-out value	\$76,000	\$118,000
Phase-out rate	0.09%	0.09%
Agricultural:		
Rate	0.3%	0.3%
Maximum	\$345	\$345
Phase-out rate	0.05%	0.05%

STATEWIDE

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	329,920,942	329,920,942	0	0.0	3,488,995	3,413,885	-75,110	-2.2	1.06	1.03
Res Non-Hmstd 1	30,212,853	30,212,853	0	0.0	348,856	345,903	-2,953	-0.8	1.15	1.14
Res Non-Hmstd 23	10,140,317	10,140,317	0	0.0	143,493	142,243	-1,250	-0.9	1.42	1.40
Apartments	18,599,277	18,599,277	0	0.0	269,876	267,467	-2,409	-0.9	1.45	1.44
Low-income Apts	2,281,950	2,281,950	0	0.0	20,911	20,710	-201	-1.0	0.92	0.91
Seasonal Rec	24,644,223	24,644,223	0	0.0	215,038	213,755	-1,282	-0.6	0.87	0.87
Com/Ind Lo Tier	9,975,192	9,975,192	0	0.0	244,874	243,245	-1,629	-0.7	2.45	2.44
Com/Ind Hi Tier	63,102,411	63,102,411	0	0.0	1,985,685	1,976,407	-9,277	-0.5	3.15	3.13
Publ U: Elec Gen	1,496,108	1,496,108	0	0.0	32,438	32,154	-283	-0.9	2.17	2.15
Publ U: Other	5,906,612	5,906,612	0	0.0	178,426	177,451	-975	-0.5	3.02	3.00
Ag Hmstd House	12,898,617	12,898,617	0	0.0	107,660	103,339	-4,321	-4.0	0.83	0.80
Ag Hmstd Land	39,166,506	39,166,506	0	0.0	181,292	179,254	-2,038	-1.1	0.46	0.46
Ag Non-Hmstd	19,253,637	19,253,637	0	0.0	161,103	159,576	-1,527	-0.9	0.84	0.83
Total	567,598,645	567,598,645	0	0.0	7,378,646	7,275,390	-103,256	-1.4	1.30	1.28

Tax Base

Tax Rates

						Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	6,395,774	6,395,774	0	0.0	County	40.17	40.17	0.052	0.052
(-) TIF Tax Capacity	326,946	326,946	0	0.0	City/Town	30.20	30.04	0.613	0.613
(-) FD Contrib Tax Cap	349,828	349,828	0	0.0	School District	21.11	20.35	14.369	14.347
(=) Taxable Tax Capacity	5,719,000	5,719,000	0	0.0	Special District	4.50	4.50	0.000	0.000
FD Distrib Tax Cap	349,828	349,828	0	0.0	Total	95.98	95.06	15.034	15.012

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 Homestead	108,866,163	108,866,163	0	0.0	1,086,479	1,056,824	-29,655	-2.7	1.00	0.97
Res Non-Hmstd 1	10,033,886	10,033,886	0	0.0	115,750	114,617	-1,133	-1.0	1.15	1.14
Res Non-Hmstd 23	3,227,351	3,227,351	0	0.0	45,923	45,476	-447	-1.0	1.42	1.41
Apartments	3,795,091	3,795,091	0	0.0	58,108	57,433	-675	-1.2	1.53	1.51
Low-income Apts	817,384	817,384	0	0.0	7,965	7,872	-93	-1.2	0.97	0.96
Seasonal Rec	24,119,319	24,119,319	0	0.0	209,387	208,149	-1,237	-0.6	0.87	0.86
Com/Ind Lo Tier	5,834,163	5,834,163	0	0.0	145,481	144,253	-1,228	-0.8	2.49	2.47
Com/Ind Hi Tier	13,677,518	13,677,518	0	0.0	436,863	433,478	-3,384	-0.8	3.19	3.17
Publ U: Elec Gen	1,235,152	1,235,152	0	0.0	26,672	26,423	-248	-0.9	2.16	2.14
Publ U: Other	3,604,497	3,604,497	0	0.0	106,749	106,057	-693	-0.6	2.96	2.94
Ag Hmstd House	11,465,791	11,465,791	0	0.0	95,116	91,624	-3,492	-3.7	0.83	0.80
Ag Hmstd Land	37,388,361	37,388,361	0	0.0	174,232	172,288	-1,944	-1.1	0.47	0.46
Ag Non-Hmstd	17,837,657	17,837,657	0	0.0	148,935	147,521	-1,414	-0.9	0.83	0.83
Total	241,902,334	241,902,334	0	0.0	2,657,660	2,612,017	-45,643	-1.7	1.10	1.08

*Tax Base**Tax Rates*

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	2,516,510	2,516,510	0	0.0	County	47.47	47.47	0.026	0.026
(-) TIF Tax Capacity	60,421	60,421	0	0.0	City/Town	27.15	26.89	0.118	0.118
(-) FD Contrib Tax Cap	3,500	3,500	0	0.0	School District	19.45	18.70	12.813	12.810
(=) Taxable Tax Capacity	2,452,589	2,452,589	0	0.0	Special District	1.53	1.53	0.000	0.000
FD Distrib Tax Cap	3,500	3,500	0	0.0	Total	95.60	94.59	12.957	12.954

*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	109,500	109,500	0.0	915	874	-41	-4.5	0.84	0.8
Res Hmstd: Avg Val	164,100	164,100	0.0	1,557	1,502	-54	-3.5	0.95	0.92
Res Hmstd: Hi Val	218,800	218,800	0.0	2,200	2,140	-60	-2.7	1.01	0.98
Res Hmstd: Ex-Hi Val	328,300	328,300	0.0	3,487	3,416	-71	-2.0	1.06	1.04
Apartment (Mkt rate)	300,000	300,000	0.0	3,974	3,936	-38	-0.9	1.32	1.31
Seas Rec: Lo Val	100,000	100,000	0.0	1,065	1,055	-10	-0.9	1.07	1.06
Seas Rec: Hi Val	300,000	300,000	0.0	3,379	3,349	-30	-0.9	1.13	1.12
Comm/Ind: Lo Val	150,000	150,000	0.0	3,353	3,331	-23	-0.7	2.24	2.22
Comm/Ind: Med Val	300,000	300,000	0.0	7,759	7,707	-53	-0.7	2.59	2.57
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	28,321	28,128	-194	-0.7	2.83	2.81

METRO 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 Homestead	221,054,778	221,054,778	0	0.0	2,402,516	2,357,061	-45,455	-1.9	1.09	1.07
Res Non-Hmstd 1	20,178,967	20,178,967	0	0.0	233,106	231,286	-1,820	-0.8	1.16	1.15
Res Non-Hmstd 23	6,912,966	6,912,966	0	0.0	97,570	96,767	-803	-0.8	1.41	1.40
Apartments	14,804,186	14,804,186	0	0.0	211,768	210,034	-1,734	-0.8	1.43	1.42
Low-income Apts	1,464,566	1,464,566	0	0.0	12,946	12,838	-108	-0.8	0.88	0.88
Seasonal Rec	524,904	524,904	0	0.0	5,651	5,606	-45	-0.8	1.08	1.07
Com/Ind Lo Tier	4,141,030	4,141,030	0	0.0	99,393	98,992	-402	-0.4	2.40	2.39
Com/Ind Hi Tier	49,424,893	49,424,893	0	0.0	1,548,822	1,542,929	-5,893	-0.4	3.13	3.12
Publ U: Elec Gen	260,956	260,956	0	0.0	5,766	5,731	-35	-0.6	2.21	2.20
Publ U: Other	2,302,114	2,302,114	0	0.0	71,677	71,394	-283	-0.4	3.11	3.10
Ag Hmstd House	1,432,827	1,432,827	0	0.0	12,543	11,714	-829	-6.6	0.88	0.82
Ag Hmstd Land	1,778,145	1,778,145	0	0.0	7,060	6,966	-94	-1.3	0.40	0.39
Ag Non-Hmstd	1,415,980	1,415,980	0	0.0	12,168	12,055	-114	-0.9	0.86	0.85
Total	325,696,311	325,696,311	0	0.0	4,720,986	4,663,373	-57,613	-1.2	1.45	1.43

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	3,879,263	3,879,263	0	0.0	County	34.69	34.69	0.065	0.065
(-) TIF Tax Capacity	266,524	266,524	0	0.0	City/Town	32.48	32.40	0.864	0.864
(-) FD Contrib Tax Cap	346,328	346,328	0	0.0	School District	22.36	21.60	15.159	15.128
(=) Taxable Tax Capacity	3,266,411	3,266,411	0	0.0	Special District	6.73	6.73	0.000	0.000
FD Distrib Tax Cap	346,328	346,328	0	0.0	Total	96.26	95.42	16.089	16.057

**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	189,100	189,100	0.0	1,922	1,868	-54	-2.8	1.02	0.99
Res Hmstd: Avg Val	283,500	283,500	0.0	3,068	3,005	-63	-2.0	1.08	1.06
Res Hmstd: Hi Val	377,900	377,900	0.0	4,214	4,143	-71	-1.7	1.11	1.1
Res Hmstd: Ex-Hi Val	567,000	567,000	0.0	6,532	6,480	-51	-0.8	1.15	1.14
Apartment (Mkt rate)	300,000	300,000	0.0	4,093	4,060	-33	-0.8	1.36	1.35
Comm/Ind: Lo Val	150,000	150,000	0.0	3,554	3,541	-14	-0.4	2.37	2.36
Comm/Ind: Med Val	300,000	300,000	0.0	8,212	8,181	-31	-0.4	2.74	2.73
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	29,951	29,837	-115	-0.4	3	2.98

GREATER MINNESOTA URBAN

<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 Homestead	62,000,847	62,000,847	0	0.0	695,428	675,964	-19,464	-2.8	1.12	1.09
Res Non-Hmstd 1	6,225,124	6,225,124	0	0.0	79,268	78,423	-845	-1.1	1.27	1.26
Res Non-Hmstd 23	2,334,361	2,334,361	0	0.0	35,474	35,114	-361	-1.0	1.52	1.50
Apartments	3,726,677	3,726,677	0	0.0	57,356	56,687	-669	-1.2	1.54	1.52
Low-income Apts	816,624	816,624	0	0.0	7,957	7,864	-93	-1.2	0.97	0.96
Seasonal Rec	3,112,450	3,112,450	0	0.0	30,449	30,291	-158	-0.5	0.98	0.97
Com/Ind Lo Tier	4,760,231	4,760,231	0	0.0	123,438	122,328	-1,110	-0.9	2.59	2.57
Com/Ind Hi Tier	12,446,248	12,446,248	0	0.0	403,798	400,595	-3,203	-0.8	3.24	3.22
Publ U: Elec Gen	1,206,621	1,206,621	0	0.0	26,151	25,908	-244	-0.9	2.17	2.15
Publ U: Other	1,354,968	1,354,968	0	0.0	44,243	43,895	-349	-0.8	3.27	3.24
Ag Hmstd House	393,948	393,948	0	0.0	4,416	4,253	-163	-3.7	1.12	1.08
Ag Hmstd Land	502,255	502,255	0	0.0	2,876	2,839	-37	-1.3	0.57	0.57
Ag Non-Hmstd	624,601	624,601	0	0.0	7,068	6,989	-79	-1.1	1.13	1.12
Total	99,504,954	99,504,954	0	0.0	1,517,924	1,491,150	-26,774	-1.8	1.53	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	1,181,608	1,181,608	0	0.0	County	46.64	46.65	0.022	0.022
(-) TIF Tax Capacity	59,631	59,631	0	0.0	City/Town	43.89	43.33	0.197	0.197
(-) FD Contrib Tax Cap	2,488	2,488	0	0.0	School District	20.65	19.87	13.377	13.374
(=) Taxable Tax Capacity	1,119,489	1,119,489	0	0.0	Special District	1.72	1.72	0.000	0.000
FD Distrib Tax Cap	2,748	2,748	0	0.0	Total	112.91	111.57	13.596	13.593

**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	95,600	95,600	0.0	923	893	-30	-3.3	0.97	0.93
Res Hmstd: Avg Val	143,200	143,200	0.0	1,568	1,511	-57	-3.6	1.1	1.06
Res Hmstd: Hi Val	190,900	190,900	0.0	2,214	2,151	-63	-2.9	1.16	1.13
Res Hmstd: Ex-Hi Val	286,500	286,500	0.0	3,510	3,434	-76	-2.2	1.23	1.2
Apartment (Mkt rate)	300,000	300,000	0.0	4,642	4,592	-50	-1.1	1.55	1.53
Comm/Ind: Lo Val	150,000	150,000	0.0	3,752	3,722	-30	-0.8	2.50	2.48
Comm/Ind: Med Val	300,000	300,000	0.0	8,688	8,617	-70	-0.8	2.9	2.87
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	31,718	31,461	-257	-0.8	3.17	3.15

GREATER MINNESOTA RURAL

<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 Homestead	46,865,316	46,865,316	0	0.0	391,051	380,860	-10,191	-2.6	0.83	0.81
Res Non-Hmstd 1	3,808,763	3,808,763	0	0.0	36,482	36,194	-288	-0.8	0.96	0.95
Res Non-Hmstd 23	892,989	892,989	0	0.0	10,449	10,362	-86	-0.8	1.17	1.16
Apartments	68,414	68,414	0	0.0	752	746	-5	-0.7	1.10	1.09
Low-income Apts	760	760	0	0.0	8	8	0	-0.6	1.01	1.01
Seasonal Rec	21,006,869	21,006,869	0	0.0	178,937	177,858	-1,079	-0.6	0.85	0.85
Com/Ind Lo Tier	1,073,931	1,073,931	0	0.0	22,043	21,925	-118	-0.5	2.05	2.04
Com/Ind Hi Tier	1,231,270	1,231,270	0	0.0	33,064	32,883	-182	-0.5	2.69	2.67
Publ U: Elec Gen	28,532	28,532	0	0.0	520	516	-5	-0.9	1.82	1.81
Publ U: Other	2,249,529	2,249,529	0	0.0	62,506	62,162	-344	-0.6	2.78	2.76
Ag Hmstd House	11,071,843	11,071,843	0	0.0	90,700	87,371	-3,329	-3.7	0.82	0.79
Ag Hmstd Land	36,886,106	36,886,106	0	0.0	171,356	169,450	-1,907	-1.1	0.46	0.46
Ag Non-Hmstd	17,213,056	17,213,056	0	0.0	141,867	140,532	-1,334	-0.9	0.82	0.82
Total	142,397,379	142,397,379	0	0.0	1,139,736	1,120,867	-18,869	-1.7	0.80	0.79

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,334,902	1,334,902	0	0.0	County	48.15	48.16	0.031	0.031
(-) TIF Tax Capacity	790	790	0	0.0	City/Town	13.09	13.09	0.008	0.008
(-) FD Contrib Tax Cap	1,012	1,012	0	0.0	School District	18.44	17.72	12.024	12.022
(=) Taxable Tax Capacity	1,333,100	1,333,100	0	0.0	Special District	1.37	1.37	0.000	0.000
FD Distrib Tax Cap	752	752	0	0.0	Total	81.06	80.33	12.063	12.061

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	135,700	135,700	0.0	1,013	966	-48	-4.7	0.75	0.71
Res Hmstd: Avg Val	203,400	203,400	0.0	1,705	1,652	-53	-3.1	0.84	0.81
Res Hmstd: Hi Val	271,100	271,100	0.0	2,396	2,339	-58	-2.4	0.88	0.86
Res Hmstd: Ex-Hi Val	406,800	406,800	0.0	3,782	3,714	-67	-1.8	0.93	0.91
Apartment (Mkt rate)	300,000	300,000	0.0	3,401	3,374	-27	-0.8	1.13	1.12
Seas Rec: Lo Val	100,000	100,000	0.0	920	913	-7	-0.8	0.92	0.91
Seas Rec: Hi Val	300,000	300,000	0.0	2,943	2,921	-22	-0.7	0.98	0.97
Comm/Ind: Lo Val	150,000	150,000	0.0	3,013	2,996	-16	-0.5	2.01	2
Comm/Ind: Med Val	300,000	300,000	0.0	6,969	6,931	-38	-0.5	2.32	2.31
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	25,433	25,293	-140	-0.5	2.54	2.53

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 Homestead	5,089,627	5,089,627	0	0.0	59,759	57,961	-1,798	-3.0	1.17	1.14
Res Non-Hmstd 1	479,862	479,862	0	0.0	6,533	6,451	-83	-1.3	1.36	1.34
Res Non-Hmstd 23	168,285	168,285	0	0.0	2,597	2,564	-33	-1.3	1.54	1.52
Apartments	404,190	404,190	0	0.0	6,538	6,450	-87	-1.3	1.62	1.60
Low-income Apts	97,354	97,354	0	0.0	1,009	995	-13	-1.3	1.04	1.02
Seasonal Rec	200,658	200,658	0	0.0	2,211	2,191	-20	-0.9	1.10	1.09
Com/Ind Lo Tier	585,677	585,677	0	0.0	15,395	15,275	-120	-0.8	2.63	2.61
Com/Ind Hi Tier	1,070,959	1,070,959	0	0.0	31,836	31,614	-222	-0.7	2.97	2.95
Publ U: Elec Gen	21,315	21,315	0	0.0	448	441	-7	-1.6	2.10	2.07
Publ U: Other	95,120	95,120	0	0.0	3,321	3,291	-31	-0.9	3.49	3.46
Ag Hmstd House	21,729	21,729	0	0.0	260	254	-6	-2.5	1.20	1.17
Ag Hmstd Land	41,451	41,451	0	0.0	280	276	-4	-1.6	0.68	0.67
Ag Non-Hmstd	40,691	40,691	0	0.0	517	509	-8	-1.5	1.27	1.25
Total	8,316,919	8,316,919	0	0.0	130,704	128,272	-2,433	-1.9	1.57	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	98,954	98,954	0	0.0	County	52.51	52.51	0.000	0.000
(-) TIF Tax Capacity	5,044	5,044	0	0.0	City/Town	46.15	45.16	0.344	0.344
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.39	20.61	12.458	12.458
(=) Taxable Tax Capacity	93,910	93,910	0	0.0	Special District	3.58	3.58	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	123.63	121.86	12.803	12.803

**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	72,400	72,400	0.0	698	685	-13	-1.8	0.96	0.95
Res Hmstd: Avg Val	108,500	108,500	0.0	1,206	1,157	-48	-4.0	1.11	1.07
Res Hmstd: Hi Val	144,500	144,500	0.0	1,729	1,666	-63	-3.7	1.2	1.15
Res Hmstd: Ex-Hi Val	216,900	216,900	0.0	2,782	2,706	-76	-2.7	1.28	1.25
Apartment (Mkt rate)	300,000	300,000	0.0	5,020	4,954	-66	-1.3	1.67	1.65
Comm/Ind: Lo Val	150,000	150,000	0.0	3,982	3,942	-40	-1.0	2.65	2.63
Comm/Ind: Med Val	300,000	300,000	0.0	9,227	9,134	-93	-1.0	3.08	3.04
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	33,703	33,362	-341	-1.0	3.37	3.34

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 Homestead	6,078,939	6,078,939	0	0.0	48,985	47,648	-1,337	-2.7	0.81	0.78
Res Non-Hmstd 1	405,668	405,668	0	0.0	3,959	3,928	-32	-0.8	0.98	0.97
Res Non-Hmstd 23	133,794	133,794	0	0.0	1,425	1,412	-13	-0.9	1.07	1.06
Apartments	9,512	9,512	0	0.0	92	91	-1	-0.8	0.97	0.96
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	4,309,534	4,309,534	0	0.0	36,480	36,200	-280	-0.8	0.85	0.84
Com/Ind Lo Tier	163,259	163,259	0	0.0	3,378	3,360	-19	-0.6	2.07	2.06
Com/Ind Hi Tier	179,067	179,067	0	0.0	5,013	4,985	-28	-0.6	2.80	2.78
Publ U: Elec Gen	360	360	0	0.0	5	5	0	-1.3	1.31	1.29
Publ U: Other	417,756	417,756	0	0.0	12,082	12,022	-60	-0.5	2.89	2.88
Ag Hmstd House	1,582,064	1,582,064	0	0.0	13,087	12,778	-309	-2.4	0.83	0.81
Ag Hmstd Land	5,875,427	5,875,427	0	0.0	28,581	28,302	-279	-1.0	0.49	0.48
Ag Non-Hmstd	3,440,705	3,440,705	0	0.0	31,102	30,852	-250	-0.8	0.90	0.90
Total	22,596,083	22,596,083	0	0.0	184,190	181,583	-2,607	-1.4	0.82	0.80

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	210,993	210,993	0	0.0	County	49.36	49.36	0.000	0.000
(-) TIF Tax Capacity	58	58	0	0.0	City/Town	12.70	12.70	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.85	16.12	13.522	13.522
(=) Taxable Tax Capacity	210,935	210,935	0	0.0	Special District	3.27	3.27	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	82.19	81.45	13.522	13.522

**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	123,300	123,300	0.0	919	872	-47	-5.1	0.75	0.71
Res Hmstd: Avg Val	184,900	184,900	0.0	1,564	1,512	-51	-3.3	0.85	0.82
Res Hmstd: Hi Val	246,500	246,500	0.0	2,209	2,153	-56	-2.5	0.9	0.87
Res Hmstd: Ex-Hi Val	369,800	369,800	0.0	3,500	3,435	-65	-1.9	0.95	0.93
Seas Rec: Lo Val	100,000	100,000	0.0	931	924	-7	-0.8	0.93	0.92
Seas Rec: Hi Val	300,000	300,000	0.0	2,977	2,955	-22	-0.7	0.99	0.98
Comm/Ind: Lo Val	150,000	150,000	0.0	3,060	3,043	-16	-0.5	2.04	2.03
Comm/Ind: Med Val	300,000	300,000	0.0	7,072	7,034	-38	-0.5	2.36	2.34
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	25,796	25,656	-141	-0.5	2.58	2.57

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 Homestead	4,037,315	4,037,315	0	0.0	38,292	37,293	-999	-2.6	0.95	0.92
Res Non-Hmstd 1	463,509	463,509	0	0.0	5,405	5,350	-55	-1.0	1.17	1.15
Res Non-Hmstd 23	175,752	175,752	0	0.0	2,423	2,401	-22	-0.9	1.38	1.37
Apartments	226,088	226,088	0	0.0	3,286	3,249	-37	-1.1	1.45	1.44
Low-income Apts	70,606	70,606	0	0.0	702	694	-8	-1.1	0.99	0.98
Seasonal Rec	2,215,394	2,215,394	0	0.0	19,672	19,597	-75	-0.4	0.89	0.88
Com/Ind Lo Tier	522,897	522,897	0	0.0	12,751	12,663	-89	-0.7	2.44	2.42
Com/Ind Hi Tier	1,123,304	1,123,304	0	0.0	34,622	34,378	-244	-0.7	3.08	3.06
Publ U: Elec Gen	1,114	1,114	0	0.0	31	30	0	-1.4	2.76	2.73
Publ U: Other	80,091	80,091	0	0.0	2,597	2,577	-20	-0.8	3.24	3.22
Ag Hmstd House	32,677	32,677	0	0.0	325	317	-8	-2.5	0.99	0.97
Ag Hmstd Land	39,303	39,303	0	0.0	162	160	-2	-1.1	0.41	0.41
Ag Non-Hmstd	47,196	47,196	0	0.0	406	403	-3	-0.6	0.86	0.85
Total	9,035,246	9,035,246	0	0.0	120,673	119,111	-1,562	-1.3	1.34	1.32

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	106,913	106,913	0	0.0	County	39.63	39.63	0.000	0.000
(-) TIF Tax Capacity	3,669	3,669	0	0.0	City/Town	37.16	36.87	0.094	0.094
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.49	16.89	9.797	9.797
(=) Taxable Tax Capacity	103,243	103,243	0	0.0	Special District	0.71	0.71	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	95.00	94.11	9.891	9.891

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	96,900	96,900	0.0	731	704	-27	-3.8	0.75	0.73
Res Hmstd: Avg Val	145,300	145,300	0.0	1,282	1,232	-51	-4.0	0.88	0.85
Res Hmstd: Hi Val	193,600	193,600	0.0	1,833	1,777	-55	-3.0	0.95	0.92
Res Hmstd: Ex-Hi Val	290,500	290,500	0.0	2,936	2,872	-64	-2.2	1.01	0.99
Apartment (Mkt rate)	300,000	300,000	0.0	3,859	3,826	-33	-0.9	1.29	1.28
Comm/Ind: Lo Val	150,000	150,000	0.0	3,294	3,274	-20	-0.6	2.2	2.18
Comm/Ind: Med Val	300,000	300,000	0.0	7,636	7,589	-47	-0.6	2.55	2.53
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	27,900	27,728	-172	-0.6	2.79	2.77

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 Homestead	7,281,843	7,281,843	0	0.0	54,836	53,341	-1,495	-2.7	0.75	0.73
Res Non-Hmstd 1	570,398	570,398	0	0.0	5,136	5,097	-39	-0.8	0.90	0.89
Res Non-Hmstd 23	131,709	131,709	0	0.0	1,427	1,416	-12	-0.8	1.08	1.07
Apartments	25,891	25,891	0	0.0	269	267	-2	-0.7	1.04	1.03
Low-income Apts	760	760	0	0.0	8	8	0	-0.6	1.01	1.01
Seasonal Rec	6,669,837	6,669,837	0	0.0	52,772	52,507	-265	-0.5	0.79	0.79
Com/Ind Lo Tier	207,170	207,170	0	0.0	3,968	3,949	-19	-0.5	1.92	1.91
Com/Ind Hi Tier	169,774	169,774	0	0.0	4,187	4,164	-23	-0.5	2.47	2.45
Publ U: Elec Gen	3,610	3,610	0	0.0	74	74	-1	-0.8	2.06	2.04
Publ U: Other	332,882	332,882	0	0.0	9,756	9,703	-53	-0.5	2.93	2.91
Ag Hmstd House	1,157,009	1,157,009	0	0.0	9,742	9,533	-208	-2.1	0.84	0.82
Ag Hmstd Land	2,187,380	2,187,380	0	0.0	8,969	8,868	-102	-1.1	0.41	0.41
Ag Non-Hmstd	1,070,504	1,070,504	0	0.0	9,396	9,316	-80	-0.9	0.88	0.87
Total	19,808,769	19,808,769	0	0.0	160,539	158,242	-2,297	-1.4	0.81	0.80

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	196,040	196,040	0	0.0	County	43.26	43.26	0.000	0.000
(-) TIF Tax Capacity	46	46	0	0.0	City/Town	12.42	12.42	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.86	18.28	10.085	10.085
(=) Taxable Tax Capacity	195,994	195,994	0	0.0	Special District	0.76	0.76	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	75.30	74.72	10.085	10.085

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	129,200	129,200	0.0	847	802	-45	-5.3	0.66	0.62
Res Hmstd: Avg Val	193,700	193,700	0.0	1,456	1,407	-49	-3.4	0.75	0.73
Res Hmstd: Hi Val	258,200	258,200	0.0	2,065	2,012	-53	-2.6	0.8	0.78
Res Hmstd: Ex-Hi Val	387,300	387,300	0.0	3,283	3,223	-60	-1.8	0.85	0.83
Seas Rec: Lo Val	100,000	100,000	0.0	862	857	-6	-0.7	0.86	0.86
Seas Rec: Hi Val	300,000	300,000	0.0	2,770	2,753	-17	-0.6	0.92	0.92
Comm/Ind: Lo Val	150,000	150,000	0.0	2,854	2,841	-13	-0.5	1.90	1.89
Comm/Ind: Med Val	300,000	300,000	0.0	6,608	6,577	-30	-0.5	2.20	2.19
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	24,128	24,016	-112	-0.5	2.41	2.40

TACONITE 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 Homestead	2,661,617	2,661,617	0	0.0	22,671	21,303	-1,367	-6.0	0.85	0.80
Res Non-Hmstd 1	270,910	270,910	0	0.0	3,813	3,712	-101	-2.6	1.41	1.37
Res Non-Hmstd 23	66,531	66,531	0	0.0	1,138	1,095	-43	-3.8	1.71	1.65
Apartments	96,636	96,636	0	0.0	1,743	1,651	-92	-5.3	1.80	1.71
Low-income Apts	39,490	39,490	0	0.0	431	418	-13	-3.0	1.09	1.06
Seasonal Rec	321,440	321,440	0	0.0	3,605	3,585	-19	-0.5	1.12	1.12
Com/Ind Lo Tier	312,068	312,068	0	0.0	8,794	8,582	-212	-2.4	2.82	2.75
Com/Ind Hi Tier	396,316	396,316	0	0.0	14,488	14,081	-406	-2.8	3.66	3.55
Publ U: Elec Gen	194,734	194,734	0	0.0	3,909	3,830	-79	-2.0	2.01	1.97
Publ U: Other	121,641	121,641	0	0.0	4,085	4,042	-43	-1.1	3.36	3.32
Ag Hmstd House	7,908	7,908	0	0.0	71	70	-1	-1.6	0.90	0.88
Ag Hmstd Land	6,005	6,005	0	0.0	21	20	-1	-4.0	0.35	0.34
Ag Non-Hmstd	68,210	68,210	0	0.0	862	848	-13	-1.5	1.26	1.24
Total	4,563,506	4,563,506	0	0.0	65,629	63,238	-2,392	-3.6	1.44	1.39

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	54,601	54,601	0	0.0	County	48.97	48.98	0.000	0.000
(-) TIF Tax Capacity	1,500	1,500	0	0.0	City/Town	64.04	60.73	0.220	0.220
(-) FD Contrib Tax Cap	2,488	2,488	0	0.0	School District	9.98	9.37	10.547	10.482
(=) Taxable Tax Capacity	50,613	50,613	0	0.0	Special District	2.14	2.14	0.000	0.000
FD Distrib Tax Cap	2,748	2,748	0	0.0	Total	125.14	121.21	10.768	10.703

**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	63,400	63,400	0.0	293	268	-25	-8.6	0.46	0.42
Res Hmstd: Avg Val	95,100	95,100	0.0	691	635	-55	-8.0	0.73	0.67
Res Hmstd: Hi Val	126,800	126,800	0.0	1,150	1,061	-88	-7.7	0.91	0.84
Res Hmstd: Ex-Hi Val	190,200	190,200	0.0	2,069	1,955	-114	-5.5	1.09	1.03
Apartment (Mkt rate)	300,000	300,000	0.0	5,016	4,866	-149	-3.0	1.67	1.62
Comm/Ind: Lo Val	150,000	150,000	0.0	4,043	3,965	-78	-1.9	2.7	2.64
Comm/Ind: Med Val	300,000	300,000	0.0	9,380	9,199	-181	-1.9	3.13	3.07
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	34,285	33,621	-663	-1.9	3.43	3.36

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 Homestead	5,589,591	5,589,591	0	0.0	34,835	33,802	-1,034	-3.0	0.62	0.60
Res Non-Hmstd 1	408,378	408,378	0	0.0	3,656	3,638	-18	-0.5	0.90	0.89
Res Non-Hmstd 23	48,209	48,209	0	0.0	543	540	-3	-0.5	1.13	1.12
Apartments	5,521	5,521	0	0.0	59	59	0	-0.4	1.07	1.07
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	5,658,449	5,658,449	0	0.0	48,140	47,941	-199	-0.4	0.85	0.85
Com/Ind Lo Tier	92,042	92,042	0	0.0	1,960	1,955	-5	-0.3	2.13	2.12
Com/Ind Hi Tier	140,843	140,843	0	0.0	4,023	4,014	-9	-0.2	2.86	2.85
Publ U: Elec Gen	796	796	0	0.0	15	15	0	-0.4	1.91	1.90
Publ U: Other	252,598	252,598	0	0.0	7,131	7,102	-29	-0.4	2.82	2.81
Ag Hmstd House	219,532	219,532	0	0.0	962	952	-10	-1.0	0.44	0.43
Ag Hmstd Land	327,099	327,099	0	0.0	651	624	-27	-4.2	0.20	0.19
Ag Non-Hmstd	770,251	770,251	0	0.0	6,217	6,178	-39	-0.6	0.81	0.80
Total	13,513,306	13,513,306	0	0.0	108,194	106,819	-1,374	-1.3	0.80	0.79

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	138,676	138,676	0	0.0	County	50.06	50.07	0.000	0.000
(-) TIF Tax Capacity	280	280	0	0.0	City/Town	13.18	13.19	0.000	0.000
(-) FD Contrib Tax Cap	1,012	1,012	0	0.0	School District	10.44	10.01	7.558	7.545
(=) Taxable Tax Capacity	137,384	137,384	0	0.0	Special District	2.37	2.37	0.000	0.000
FD Distrib Tax Cap	751	751	0	0.0	Total	76.05	75.63	7.558	7.545

**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	131,600	131,600	0.0	557	513	-44	-7.8	0.42	0.39
Res Hmstd: Avg Val	197,200	197,200	0.0	1,164	1,118	-46	-4.0	0.59	0.57
Res Hmstd: Hi Val	263,000	263,000	0.0	1,774	1,724	-49	-2.8	0.67	0.66
Res Hmstd: Ex-Hi Val	394,500	394,500	0.0	2,991	2,936	-55	-1.8	0.76	0.74
Seas Rec: Lo Val	100,000	100,000	0.0	870	866	-4	-0.5	0.87	0.87
Seas Rec: Hi Val	300,000	300,000	0.0	2,793	2,780	-13	-0.5	0.93	0.93
Comm/Ind: Lo Val	150,000	150,000	0.0	2,949	2,940	-9	-0.3	1.97	1.96
Comm/Ind: Med Val	300,000	300,000	0.0	6,844	6,823	-21	-0.3	2.28	2.27
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	25,020	24,943	-77	-0.3	2.50	2.49

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 Homestead	5,407,182	5,407,182	0	0.0	54,033	52,305	-1,728	-3.2	1.00	0.97
Res Non-Hmstd 1	659,055	659,055	0	0.0	7,439	7,337	-102	-1.4	1.13	1.11
Res Non-Hmstd 23	251,262	251,262	0	0.0	3,475	3,423	-52	-1.5	1.38	1.36
Apartments	309,619	309,619	0	0.0	4,302	4,238	-63	-1.5	1.39	1.37
Low-income Apts	57,174	57,174	0	0.0	488	481	-8	-1.5	0.85	0.84
Seasonal Rec	118,018	118,018	0	0.0	1,272	1,262	-10	-0.8	1.08	1.07
Com/Ind Lo Tier	229,966	229,966	0	0.0	5,331	5,278	-53	-1.0	2.32	2.30
Com/Ind Hi Tier	866,628	866,628	0	0.0	26,453	26,170	-283	-1.1	3.05	3.02
Publ U: Elec Gen	470	470	0	0.0	10	10	0	-1.7	2.15	2.11
Publ U: Other	148,554	148,554	0	0.0	4,523	4,480	-42	-0.9	3.04	3.02
Ag Hmstd House	18,191	18,191	0	0.0	173	167	-6	-3.6	0.95	0.92
Ag Hmstd Land	19,529	19,529	0	0.0	77	76	-1	-1.2	0.39	0.39
Ag Non-Hmstd	30,431	30,431	0	0.0	296	294	-2	-0.8	0.97	0.96
Total	8,116,080	8,116,080	0	0.0	107,872	105,521	-2,351	-2.2	1.33	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	93,766	93,766	0	0.0	County	62.54	62.54	0.000	0.000
(-) TIF Tax Capacity	7,167	7,167	0	0.0	City/Town	22.49	21.87	0.015	0.015
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.28	11.44	10.303	10.303
(=) Taxable Tax Capacity	86,599	86,599	0	0.0	Special District	4.73	4.73	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	102.05	100.59	10.318	10.318

**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	116,700	116,700	0.0	1,044	990	-54	-5.1	0.89	0.85
Res Hmstd: Avg Val	175,000	175,000	0.0	1,752	1,688	-63	-3.6	1.00	0.96
Res Hmstd: Hi Val	233,200	233,200	0.0	2,458	2,386	-72	-2.9	1.05	1.02
Res Hmstd: Ex-Hi Val	350,000	350,000	0.0	3,876	3,787	-89	-2.3	1.11	1.08
Apartment (Mkt rate)	300,000	300,000	0.0	4,137	4,082	-55	-1.3	1.38	1.36
Comm/Ind: Lo Val	150,000	150,000	0.0	3,459	3,426	-33	-1.0	2.31	2.28
Comm/Ind: Med Val	300,000	300,000	0.0	8,019	7,942	-77	-1.0	2.67	2.65
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	29,301	29,019	-281	-1.0	2.93	2.90

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 Homestead	4,229,779	4,229,779	0	0.0	49,514	48,374	-1,140	-2.3	1.17	1.14
Res Non-Hmstd 1	458,885	458,885	0	0.0	5,856	5,819	-37	-0.6	1.28	1.27
Res Non-Hmstd 23	137,317	137,317	0	0.0	2,178	2,164	-14	-0.6	1.59	1.58
Apartments	183,679	183,679	0	0.0	2,867	2,846	-21	-0.7	1.56	1.55
Low-income Apts	61,176	61,176	0	0.0	590	585	-5	-0.8	0.96	0.96
Seasonal Rec	102,454	102,454	0	0.0	1,401	1,392	-8	-0.6	1.37	1.36
Com/Ind Lo Tier	327,652	327,652	0	0.0	8,382	8,336	-46	-0.6	2.56	2.54
Com/Ind Hi Tier	663,319	663,319	0	0.0	22,162	22,051	-111	-0.5	3.34	3.32
Publ U: Elec Gen	1,122	1,122	0	0.0	28	28	0	-0.9	2.52	2.49
Publ U: Other	84,881	84,881	0	0.0	2,857	2,840	-17	-0.6	3.37	3.35
Ag Hmstd House	93,419	93,419	0	0.0	1,030	988	-43	-4.1	1.10	1.06
Ag Hmstd Land	74,294	74,294	0	0.0	340	336	-4	-1.2	0.46	0.45
Ag Non-Hmstd	50,412	50,412	0	0.0	591	586	-4	-0.7	1.17	1.16
Total	6,468,389	6,468,389	0	0.0	97,796	96,345	-1,451	-1.5	1.51	1.49

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	74,152	74,152	0	0.0	County	53.92	53.92	0.063	0.063
(-) TIF Tax Capacity	2,850	2,850	0	0.0	City/Town	42.80	42.76	0.207	0.207
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.84	21.01	8.518	8.516
(=) Taxable Tax Capacity	71,302	71,302	0	0.0	Special District	0.84	0.84	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	119.40	118.53	8.787	8.785

**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	117,800	117,800	0.0	1,244	1,196	-48	-3.9	1.06	1.02
Res Hmstd: Avg Val	176,500	176,500	0.0	2,049	1,996	-53	-2.6	1.16	1.13
Res Hmstd: Hi Val	235,300	235,300	0.0	2,856	2,797	-58	-2.0	1.21	1.19
Res Hmstd: Ex-Hi Val	353,100	353,100	0.0	4,472	4,403	-69	-1.5	1.27	1.25
Apartment (Mkt rate)	300,000	300,000	0.0	4,741	4,709	-33	-0.7	1.58	1.57
Comm/Ind: Lo Val	150,000	150,000	0.0	3,826	3,807	-20	-0.5	2.55	2.54
Comm/Ind: Med Val	300,000	300,000	0.0	8,884	8,838	-46	-0.5	2.96	2.95
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	32,487	32,320	-168	-0.5	3.25	3.23

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 Homestead	6,499,981	6,499,981	0	0.0	60,670	59,137	-1,533	-2.5	0.93	0.91
Res Non-Hmstd 1	581,182	581,182	0	0.0	5,870	5,823	-47	-0.8	1.01	1.00
Res Non-Hmstd 23	157,661	157,661	0	0.0	2,021	2,005	-16	-0.8	1.28	1.27
Apartments	4,976	4,976	0	0.0	61	61	0	-0.6	1.23	1.22
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	1,955,603	1,955,603	0	0.0	18,887	18,758	-129	-0.7	0.97	0.96
Com/Ind Lo Tier	106,246	106,246	0	0.0	2,282	2,269	-12	-0.5	2.15	2.14
Com/Ind Hi Tier	96,384	96,384	0	0.0	2,683	2,668	-15	-0.6	2.78	2.77
Publ U: Elec Gen	9,981	9,981	0	0.0	227	225	-2	-0.7	2.27	2.25
Publ U: Other	164,847	164,847	0	0.0	4,902	4,875	-27	-0.6	2.97	2.96
Ag Hmstd House	1,384,010	1,384,010	0	0.0	11,953	11,423	-530	-4.4	0.86	0.83
Ag Hmstd Land	1,395,980	1,395,980	0	0.0	4,890	4,827	-63	-1.3	0.35	0.35
Ag Non-Hmstd	586,532	586,532	0	0.0	5,353	5,309	-44	-0.8	0.91	0.91
Total	12,943,384	12,943,384	0	0.0	119,799	117,379	-2,420	-2.0	0.93	0.91

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	126,958	126,958	0	0.0	County	53.81	53.81	0.154	0.154
(-) TIF Tax Capacity	141	141	0	0.0	City/Town	15.60	15.60	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.53	20.75	8.460	8.458
(=) Taxable Tax Capacity	126,817	126,817	0	0.0	Special District	0.70	0.70	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	91.65	90.86	8.614	8.612

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	141,300	141,300	0.0	1,171	1,123	-49	-4.2	0.83	0.79
Res Hmstd: Avg Val	211,800	211,800	0.0	1,942	1,887	-54	-2.8	0.92	0.89
Res Hmstd: Hi Val	282,300	282,300	0.0	2,712	2,652	-60	-2.2	0.96	0.94
Res Hmstd: Ex-Hi Val	423,600	423,600	0.0	4,247	4,185	-62	-1.5	1.00	0.99
Seas Rec: Lo Val	100,000	100,000	0.0	1,026	1,018	-8	-0.8	1.03	1.02
Seas Rec: Hi Val	300,000	300,000	0.0	3,261	3,237	-23	-0.7	1.09	1.08
Comm/Ind: Lo Val	150,000	150,000	0.0	3,199	3,182	-18	-0.6	2.13	2.12
Comm/Ind: Med Val	300,000	300,000	0.0	7,422	7,381	-41	-0.6	2.47	2.46
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	27,127	26,976	-151	-0.6	2.71	2.7

CENTRAL MINN CITIES

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	14,072,606	14,072,606	0	0.0	154,810	150,915	-3,895	-2.5	1.10	1.07
Res Non-Hmstd 1	1,379,320	1,379,320	0	0.0	16,300	16,161	-139	-0.9	1.18	1.17
Res Non-Hmstd 23	585,189	585,189	0	0.0	8,403	8,329	-73	-0.9	1.44	1.42
Apartments	923,155	923,155	0	0.0	13,701	13,584	-117	-0.9	1.48	1.47
Low-income Apts	157,119	157,119	0	0.0	1,418	1,404	-13	-0.9	0.90	0.89
Seasonal Rec	111,075	111,075	0	0.0	1,372	1,359	-13	-0.9	1.24	1.22
Com/Ind Lo Tier	719,366	719,366	0	0.0	17,644	17,527	-117	-0.7	2.45	2.44
Com/Ind Hi Tier	2,917,726	2,917,726	0	0.0	92,232	91,668	-564	-0.6	3.16	3.14
Publ U: Elec Gen	628,578	628,578	0	0.0	12,986	12,864	-122	-0.9	2.07	2.05
Publ U: Other	417,866	417,866	0	0.0	12,830	12,749	-81	-0.6	3.07	3.05
Ag Hmstd House	154,087	154,087	0	0.0	1,702	1,631	-71	-4.2	1.10	1.06
Ag Hmstd Land	150,490	150,490	0	0.0	705	697	-8	-1.1	0.47	0.46
Ag Non-Hmstd	198,294	198,294	0	0.0	2,036	2,017	-19	-0.9	1.03	1.02
Total	22,414,870	22,414,870	0	0.0	336,140	330,906	-5,234	-1.6	1.50	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	270,286	270,286	0	0.0	County	40.42	40.42	0.000	0.000
(-) TIF Tax Capacity	13,068	13,068	0	0.0	City/Town	37.38	37.17	0.210	0.210
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.20	25.42	12.457	12.456
(=) Taxable Tax Capacity	257,218	257,218	0	0.0	Special District	2.02	2.02	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	106.02	105.04	12.667	12.666

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	132,500	132,500	0.0	1,319	1,269	-51	-3.9	1	0.96
Res Hmstd: Avg Val	198,600	198,600	0.0	2,164	2,106	-57	-2.7	1.09	1.06
Res Hmstd: Hi Val	264,700	264,700	0.0	3,008	2,944	-64	-2.1	1.14	1.11
Res Hmstd: Ex-Hi Val	397,200	397,200	0.0	4,699	4,622	-77	-1.6	1.18	1.16
Apartment (Mkt rate)	300,000	300,000	0.0	4,356	4,319	-37	-0.8	1.45	1.44
Comm/Ind: Lo Val	150,000	150,000	0.0	3,583	3,561	-22	-0.6	2.39	2.37
Comm/Ind: Med Val	300,000	300,000	0.0	8,298	8,246	-52	-0.6	2.77	2.75
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	30,300	30,110	-190	-0.6	3.03	3.01

CENTRAL MINN 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 Homestead	7,918,485	7,918,485	0	0.0	70,653	68,954	-1,698	-2.4	0.89	0.87
Res Non-Hmstd 1	535,152	535,152	0	0.0	5,124	5,081	-43	-0.8	0.96	0.95
Res Non-Hmstd 23	199,382	199,382	0	0.0	2,328	2,308	-20	-0.9	1.17	1.16
Apartments	4,935	4,935	0	0.0	56	55	-1	-0.9	1.13	1.12
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	1,140,586	1,140,586	0	0.0	10,404	10,305	-99	-1.0	0.91	0.90
Com/Ind Lo Tier	160,079	160,079	0	0.0	3,270	3,250	-20	-0.6	2.04	2.03
Com/Ind Hi Tier	219,220	219,220	0	0.0	5,757	5,722	-36	-0.6	2.63	2.61
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	171,878	171,878	0	0.0	4,745	4,717	-28	-0.6	2.76	2.74
Ag Hmstd House	1,656,549	1,656,549	0	0.0	14,388	13,659	-728	-5.1	0.87	0.82
Ag Hmstd Land	2,013,370	2,013,370	0	0.0	7,975	7,879	-96	-1.2	0.40	0.39
Ag Non-Hmstd	562,776	562,776	0	0.0	4,803	4,756	-47	-1.0	0.85	0.85
Total	14,582,413	14,582,413	0	0.0	129,501	126,686	-2,815	-2.2	0.89	0.87

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	142,737	142,737	0	0.0	County	41.47	41.47	0.000	0.000
(-) TIF Tax Capacity	33	33	0	0.0	City/Town	15.90	15.90	0.038	0.038
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.98	24.16	11.756	11.756
(=) Taxable Tax Capacity	142,704	142,704	0	0.0	Special District	1.15	1.15	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	83.50	82.68	11.794	11.793

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	173,200	173,200	0.0	1,434	1,382	-52	-3.6	0.83	0.8
Res Hmstd: Avg Val	259,600	259,600	0.0	2,335	2,276	-59	-2.5	0.9	0.88
Res Hmstd: Hi Val	346,100	346,100	0.0	3,237	3,171	-66	-2.0	0.94	0.92
Res Hmstd: Ex-Hi Val	519,300	519,300	0.0	4,989	4,946	-43	-0.9	0.96	0.95
Seas Rec: Lo Val	100,000	100,000	0.0	944	936	-8	-0.9	0.94	0.94
Seas Rec: Hi Val	300,000	300,000	0.0	3,016	2,992	-25	-0.8	1.01	1
Comm/Ind: Lo Val	150,000	150,000	0.0	3,064	3,045	-18	-0.6	2.04	2.03
Comm/Ind: Med Val	300,000	300,000	0.0	7,089	7,046	-43	-0.6	2.36	2.35
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	25,876	25,719	-157	-0.6	2.59	2.57

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 Homestead	5,315,616	5,315,616	0	0.0	71,095	69,065	-2,030	-2.9	1.34	1.30
Res Non-Hmstd 1	469,964	469,964	0	0.0	7,406	7,304	-102	-1.4	1.58	1.55
Res Non-Hmstd 23	106,789	106,789	0	0.0	1,951	1,925	-26	-1.3	1.83	1.80
Apartments	278,724	278,724	0	0.0	5,205	5,135	-70	-1.3	1.87	1.84
Low-income Apts	67,522	67,522	0	0.0	781	770	-11	-1.4	1.16	1.14
Seasonal Rec	28,633	28,633	0	0.0	442	438	-4	-1.0	1.54	1.53
Com/Ind Lo Tier	580,948	580,948	0	0.0	17,124	16,931	-193	-1.1	2.95	2.91
Com/Ind Hi Tier	924,178	924,178	0	0.0	34,662	34,287	-375	-1.1	3.75	3.71
Publ U: Elec Gen	3,828	3,828	0	0.0	113	111	-2	-1.6	2.96	2.91
Publ U: Other	80,087	80,087	0	0.0	3,167	3,127	-40	-1.3	3.95	3.90
Ag Hmstd House	21,967	21,967	0	0.0	309	301	-8	-2.5	1.41	1.37
Ag Hmstd Land	59,572	59,572	0	0.0	506	498	-8	-1.6	0.85	0.84
Ag Non-Hmstd	58,368	58,368	0	0.0	851	837	-13	-1.6	1.46	1.43
Total	7,996,196	7,996,196	0	0.0	143,612	140,730	-2,882	-2.0	1.80	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	93,505	93,505	0	0.0	County	52.60	52.60	0.220	0.220
(-) TIF Tax Capacity	3,732	3,732	0	0.0	City/Town	63.41	62.10	0.414	0.414
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.92	19.09	17.744	17.744
(=) Taxable Tax Capacity	<u>89,772</u>	<u>89,772</u>	<u>0</u>	<u>0.0</u>	Special District	<u>1.62</u>	<u>1.62</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	137.55	135.41	18.377	18.377

**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	63,800	63,800	0.0	740	726	-14	-1.8	1.16	1.14
Res Hmstd: Avg Val	95,600	95,600	0.0	1,204	1,166	-38	-3.2	1.26	1.22
Res Hmstd: Hi Val	127,300	127,300	0.0	1,727	1,662	-65	-3.8	1.36	1.31
Res Hmstd: Ex-Hi Val	191,100	191,100	0.0	2,779	2,701	-79	-2.8	1.45	1.41
Apartment (Mkt rate)	300,000	300,000	0.0	5,709	5,629	-80	-1.4	1.90	1.88
Comm/Ind: Lo Val	150,000	150,000	0.0	4,378	4,330	-48	-1.1	2.92	2.89
Comm/Ind: Med Val	300,000	300,000	0.0	10,124	10,012	-112	-1.1	3.37	3.34
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,939	36,528	-411	-1.1	3.69	3.65

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 Homestead	3,228,532	3,228,532	0	0.0	29,505	28,750	-755	-2.6	0.91	0.89
Res Non-Hmstd 1	322,048	322,048	0	0.0	3,294	3,268	-27	-0.8	1.02	1.01
Res Non-Hmstd 23	50,033	50,033	0	0.0	620	614	-5	-0.8	1.24	1.23
Apartments	4,017	4,017	0	0.0	45	44	0	-1.0	1.11	1.10
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	710,777	710,777	0	0.0	7,248	7,190	-59	-0.8	1.02	1.01
Com/Ind Lo Tier	115,663	115,663	0	0.0	2,466	2,451	-14	-0.6	2.13	2.12
Com/Ind Hi Tier	181,390	181,390	0	0.0	4,841	4,810	-30	-0.6	2.67	2.65
Publ U: Elec Gen	500	500	0	0.0	7	7	0	-1.2	1.45	1.43
Publ U: Other	367,777	367,777	0	0.0	9,637	9,577	-60	-0.6	2.62	2.60
Ag Hmstd House	1,569,439	1,569,439	0	0.0	12,368	12,046	-322	-2.6	0.79	0.77
Ag Hmstd Land	11,010,942	11,010,942	0	0.0	53,285	52,695	-590	-1.1	0.48	0.48
Ag Non-Hmstd	5,436,229	5,436,229	0	0.0	43,159	42,718	-441	-1.0	0.79	0.79
Total	22,997,347	22,997,347	0	0.0	166,475	164,171	-2,305	-1.4	0.72	0.71

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	198,508	198,508	0	0.0	County	52.11	52.11	0.127	0.127
(-) TIF Tax Capacity	80	80	0	0.0	City/Town	10.85	10.85	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.06	16.24	17.370	17.370
(=) Taxable Tax Capacity	198,428	198,428	0	0.0	Special District	1.31	1.31	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	81.33	80.51	17.496	17.496

**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	110,900	110,900	0.0	823	783	-40	-4.9	0.74	0.71
Res Hmstd: Avg Val	166,400	166,400	0.0	1,422	1,370	-51	-3.6	0.85	0.82
Res Hmstd: Hi Val	221,700	221,700	0.0	2,018	1,962	-56	-2.8	0.91	0.89
Res Hmstd: Ex-Hi Val	332,600	332,600	0.0	3,214	3,149	-65	-2.0	0.97	0.95
Comm/Ind: Lo Val	150,000	150,000	0.0	3,100	3,082	-18	-0.6	2.07	2.05
Comm/Ind: Med Val	300,000	300,000	0.0	7,147	7,104	-43	-0.6	2.38	2.37
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	26,030	25,872	-158	-0.6	2.60	2.59

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 Homestead	6,065,643	6,065,643	0	0.0	68,385	66,345	-2,040	-3.0	1.13	1.09
Res Non-Hmstd 1	573,992	573,992	0	0.0	7,286	7,202	-84	-1.2	1.27	1.25
Res Non-Hmstd 23	165,247	165,247	0	0.0	2,554	2,526	-28	-1.1	1.55	1.53
Apartments	467,075	467,075	0	0.0	6,631	6,548	-83	-1.3	1.42	1.40
Low-income Apts	81,507	81,507	0	0.0	753	744	-9	-1.2	0.92	0.91
Seasonal Rec	29,396	29,396	0	0.0	381	377	-3	-0.9	1.29	1.28
Com/Ind Lo Tier	467,755	467,755	0	0.0	12,121	12,014	-107	-0.9	2.59	2.57
Com/Ind Hi Tier	1,117,273	1,117,273	0	0.0	35,232	34,907	-325	-0.9	3.15	3.12
Publ U: Elec Gen	15,333	15,333	0	0.0	305	301	-4	-1.5	1.99	1.96
Publ U: Other	85,596	85,596	0	0.0	2,760	2,732	-28	-1.0	3.22	3.19
Ag Hmstd House	14,384	14,384	0	0.0	176	170	-6	-3.3	1.22	1.18
Ag Hmstd Land	34,473	34,473	0	0.0	263	260	-3	-1.3	0.76	0.75
Ag Non-Hmstd	49,843	49,843	0	0.0	577	570	-7	-1.2	1.16	1.14
Total	9,167,516	9,167,516	0	0.0	137,424	134,695	-2,729	-2.0	1.50	1.47

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	107,436	107,436	0	0.0	County	44.91	44.94	0.000	0.000
(-) TIF Tax Capacity	5,099	5,099	0	0.0	City/Town	50.76	50.09	0.223	0.223
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.78	15.97	14.007	14.007
(=) Taxable Tax Capacity	102,337	102,337	0	0.0	Special District	0.33	0.33	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	112.79	111.33	14.230	14.230

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	83,400	83,400	0.0	762	743	-19	-2.5	0.91	0.89
Res Hmstd: Avg Val	125,000	125,000	0.0	1,328	1,272	-56	-4.2	1.06	1.02
Res Hmstd: Hi Val	166,700	166,700	0.0	1,895	1,833	-62	-3.3	1.14	1.1
Res Hmstd: Ex-Hi Val	250,200	250,200	0.0	3,031	2,956	-74	-2.5	1.21	1.18
Apartment (Mkt rate)	300,000	300,000	0.0	4,656	4,602	-55	-1.2	1.55	1.53
Comm/Ind: Lo Val	150,000	150,000	0.0	3,759	3,726	-33	-0.9	2.51	2.48
Comm/Ind: Med Val	300,000	300,000	0.0	8,700	8,623	-77	-0.9	2.90	2.87
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	31,758	31,477	-281	-0.9	3.18	3.15

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 Homestead	2,684,443	2,684,443	0	0.0	21,681	21,046	-635	-2.9	0.81	0.78
Res Non-Hmstd 1	283,502	283,502	0	0.0	2,546	2,522	-24	-0.9	0.90	0.89
Res Non-Hmstd 23	39,572	39,572	0	0.0	436	431	-4	-1.0	1.10	1.09
Apartments	4,232	4,232	0	0.0	48	48	0	-0.9	1.14	1.12
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	202,996	202,996	0	0.0	1,603	1,585	-18	-1.1	0.79	0.78
Com/Ind Lo Tier	71,079	71,079	0	0.0	1,368	1,359	-9	-0.6	1.92	1.91
Com/Ind Hi Tier	95,437	95,437	0	0.0	2,402	2,386	-16	-0.7	2.52	2.50
Publ U: Elec Gen	11,488	11,488	0	0.0	168	166	-2	-1.2	1.46	1.45
Publ U: Other	242,963	242,963	0	0.0	6,111	6,072	-39	-0.6	2.52	2.50
Ag Hmstd House	1,207,116	1,207,116	0	0.0	8,920	8,557	-363	-4.1	0.74	0.71
Ag Hmstd Land	6,409,249	6,409,249	0	0.0	30,158	29,810	-348	-1.2	0.47	0.47
Ag Non-Hmstd	2,723,225	2,723,225	0	0.0	20,368	20,148	-220	-1.1	0.75	0.74
Total	13,975,302	13,975,302	0	0.0	95,809	94,131	-1,679	-1.8	0.69	0.67

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	122,386	122,386	0	0.0	County	47.95	47.95	0.000	0.000
(-) TIF Tax Capacity	52	52	0	0.0	City/Town	10.23	10.23	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.02	16.20	14.263	14.262
(=) Taxable Tax Capacity	122,335	122,335	0	0.0	Special District	0.35	0.35	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	75.55	74.73	14.263	14.262

**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	107,000	107,000	0.0	685	648	-37	-5.4	0.64	0.61
Res Hmstd: Avg Val	160,500	160,500	0.0	1,214	1,163	-51	-4.2	0.76	0.72
Res Hmstd: Hi Val	213,900	213,900	0.0	1,741	1,686	-55	-3.2	0.81	0.79
Res Hmstd: Ex-Hi Val	320,900	320,900	0.0	2,799	2,734	-64	-2.3	0.87	0.85
Comm/Ind: Lo Val	150,000	150,000	0.0	2,922	2,903	-19	-0.6	1.95	1.94
Comm/Ind: Med Val	300,000	300,000	0.0	6,746	6,703	-43	-0.6	2.25	2.23
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	24,594	24,435	-158	-0.6	2.46	2.44

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 Homestead	7,538,415	7,538,415	0	0.0	87,327	85,543	-1,785	-2.0	1.16	1.13
Res Non-Hmstd 1	839,511	839,511	0	0.0	10,759	10,711	-48	-0.4	1.28	1.28
Res Non-Hmstd 23	429,409	429,409	0	0.0	6,705	6,677	-28	-0.4	1.56	1.56
Apartments	347,055	347,055	0	0.0	5,490	5,468	-22	-0.4	1.58	1.58
Low-income Apts	74,647	74,647	0	0.0	732	729	-3	-0.4	0.98	0.98
Seasonal Rec	11,284	11,284	0	0.0	171	171	-1	-0.5	1.52	1.51
Com/Ind Lo Tier	314,697	314,697	0	0.0	7,979	7,951	-28	-0.3	2.54	2.53
Com/Ind Hi Tier	1,855,398	1,855,398	0	0.0	62,793	62,506	-287	-0.5	3.38	3.37
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	54,702	54,702	0	0.0	1,781	1,773	-8	-0.5	3.26	3.24
Ag Hmstd House	378,446	378,446	0	0.0	3,748	3,572	-176	-4.7	0.99	0.94
Ag Hmstd Land	726,215	726,215	0	0.0	3,961	3,924	-37	-0.9	0.55	0.54
Ag Non-Hmstd	267,416	267,416	0	0.0	2,628	2,608	-21	-0.8	0.98	0.98
Total	12,837,196	12,837,196	0	0.0	194,075	191,632	-2,443	-1.3	1.51	1.49

<i>Tax Base</i>					<i>Tax Rates</i>		Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	148,455	148,455	0	0.0	County	52.57	52.57	0.000	0.000	
(-) TIF Tax Capacity	9,919	9,919	0	0.0	City/Town	35.84	36.05	0.000	0.000	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.08	23.28	13.250	13.250	
(=) Taxable Tax Capacity	138,536	138,536	0	0.0	Special District	0.00	0.00	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	112.48	111.89	13.250	13.250	

<i>Tax Burdens on Hypothetical Properties</i>	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	126,700	126,700	0.0	1,335	1,289	-45	-3.4	1.05	1.02
Res Hmstd: Avg Val	189,800	189,800	0.0	2,185	2,136	-49	-2.2	1.15	1.13
Res Hmstd: Hi Val	253,100	253,100	0.0	3,038	2,985	-53	-1.7	1.20	1.18
Res Hmstd: Ex-Hi Val	379,800	379,800	0.0	4,745	4,684	-60	-1.3	1.25	1.23
Apartment (Mkt rate)	300,000	300,000	0.0	4,616	4,593	-22	-0.5	1.54	1.53
Comm/Ind: Lo Val	150,000	150,000	0.0	3,738	3,724	-13	-0.4	2.49	2.48
Comm/Ind: Med Val	300,000	300,000	0.0	8,655	8,624	-31	-0.4	2.88	2.87
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	31,601	31,487	-114	-0.4	3.16	3.15

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 Homestead	10,489,105	10,489,105	0	0.0	118,953	115,643	-3,310	-2.8	1.13	1.10
Res Non-Hmstd 1	861,722	861,722	0	0.0	10,968	10,854	-113	-1.0	1.27	1.26
Res Non-Hmstd 23	309,028	309,028	0	0.0	4,846	4,800	-46	-0.9	1.57	1.55
Apartments	496,826	496,826	0	0.0	7,681	7,604	-76	-1.0	1.55	1.53
Low-income Apts	110,028	110,028	0	0.0	1,055	1,044	-11	-1.0	0.96	0.95
Seasonal Rec	90,831	90,831	0	0.0	1,176	1,163	-12	-1.0	1.29	1.28
Com/Ind Lo Tier	755,595	755,595	0	0.0	19,184	19,032	-152	-0.8	2.54	2.52
Com/Ind Hi Tier	1,573,910	1,573,910	0	0.0	51,187	50,790	-397	-0.8	3.25	3.23
Publ U: Elec Gen	340,125	340,125	0	0.0	8,320	8,292	-28	-0.3	2.45	2.44
Publ U: Other	231,853	231,853	0	0.0	7,681	7,635	-46	-0.6	3.31	3.29
Ag Hmstd House	42,041	42,041	0	0.0	475	458	-17	-3.6	1.13	1.09
Ag Hmstd Land	87,888	87,888	0	0.0	532	526	-6	-1.1	0.61	0.60
Ag Non-Hmstd	85,425	85,425	0	0.0	924	914	-10	-1.1	1.08	1.07
Total	15,474,378	15,474,378	0	0.0	232,982	228,756	-4,225	-1.8	1.51	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	181,404	181,404	0	0.0	County	41.96	41.97	0.000	0.000
(-) TIF Tax Capacity	7,584	7,584	0	0.0	City/Town	45.91	45.50	0.213	0.213
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.97	20.16	18.030	18.030
(=) Taxable Tax Capacity	173,820	173,820	0	0.0	Special District	1.54	1.54	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	110.38	109.17	18.243	18.243

**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	97,100	97,100	0.0	964	933	-31	-3.2	0.99	0.96
Res Hmstd: Avg Val	145,500	145,500	0.0	1,630	1,575	-56	-3.4	1.12	1.08
Res Hmstd: Hi Val	194,000	194,000	0.0	2,298	2,236	-61	-2.7	1.18	1.15
Res Hmstd: Ex-Hi Val	291,100	291,100	0.0	3,634	3,561	-73	-2.0	1.25	1.22
Apartment (Mkt rate)	300,000	300,000	0.0	4,687	4,641	-46	-1.0	1.56	1.55
Comm/Ind: Lo Val	150,000	150,000	0.0	3,765	3,738	-27	-0.7	2.51	2.49
Comm/Ind: Med Val	300,000	300,000	0.0	8,694	8,630	-64	-0.7	2.9	2.88
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	31,696	31,462	-234	-0.7	3.17	3.15

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 Homestead	4,677,445	4,677,445	0	0.0	40,474	39,398	-1,076	-2.7	0.87	0.84
Res Non-Hmstd 1	470,829	470,829	0	0.0	4,400	4,361	-39	-0.9	0.93	0.93
Res Non-Hmstd 23	72,182	72,182	0	0.0	853	846	-7	-0.9	1.18	1.17
Apartments	2,958	2,958	0	0.0	35	35	0	-0.9	1.19	1.18
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	242,354	242,354	0	0.0	2,150	2,130	-20	-0.9	0.89	0.88
Com/Ind Lo Tier	102,003	102,003	0	0.0	2,084	2,071	-13	-0.6	2.04	2.03
Com/Ind Hi Tier	86,392	86,392	0	0.0	2,289	2,275	-14	-0.6	2.65	2.63
Publ U: Elec Gen	1,796	1,796	0	0.0	24	24	0	-1.3	1.36	1.34
Publ U: Other	253,406	253,406	0	0.0	6,784	6,743	-41	-0.6	2.68	2.66
Ag Hmstd House	1,905,224	1,905,224	0	0.0	15,427	14,748	-679	-4.4	0.81	0.77
Ag Hmstd Land	6,929,694	6,929,694	0	0.0	32,875	32,512	-363	-1.1	0.47	0.47
Ag Non-Hmstd	2,351,149	2,351,149	0	0.0	18,850	18,659	-192	-1.0	0.80	0.79
Total	17,095,433	17,095,433	0	0.0	126,246	123,801	-2,445	-1.9	0.74	0.72

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	150,741	150,741	0	0.0	County	44.09	44.10	0.000	0.000
(-) TIF Tax Capacity	100	100	0	0.0	City/Town	14.27	14.27	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.51	19.68	16.656	16.655
(=) Taxable Tax Capacity	150,641	150,641	0	0.0	Special District	0.53	0.53	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	79.40	78.59	16.656	16.655

**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	140,500	140,500	0.0	1,104	1,054	-49	-4.5	0.79	0.75
Res Hmstd: Avg Val	210,600	210,600	0.0	1,840	1,785	-55	-3.0	0.87	0.85
Res Hmstd: Hi Val	280,800	280,800	0.0	2,578	2,517	-61	-2.4	0.92	0.9
Res Hmstd: Ex-Hi Val	421,300	421,300	0.0	4,047	3,982	-65	-1.6	0.96	0.95
Comm/Ind: Lo Val	150,000	150,000	0.0	3,044	3,026	-18	-0.6	2.03	2.02
Comm/Ind: Med Val	300,000	300,000	0.0	7,020	6,977	-43	-0.6	2.34	2.33
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	25,574	25,417	-157	-0.6	2.56	2.54

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 Homestead	24,446,292	24,446,292	0	0.0	240,417	234,728	-5,689	-2.4	0.98	0.96
Res Non-Hmstd 1	1,744,215	1,744,215	0	0.0	18,184	18,024	-160	-0.9	1.04	1.03
Res Non-Hmstd 23	646,060	646,060	0	0.0	8,191	8,116	-75	-0.9	1.27	1.26
Apartments	880,287	880,287	0	0.0	11,335	11,222	-113	-1.0	1.29	1.27
Low-income Apts	169,123	169,123	0	0.0	1,356	1,343	-13	-1.0	0.80	0.79
Seasonal Rec	79,105	79,105	0	0.0	885	877	-8	-0.9	1.12	1.11
Com/Ind Lo Tier	494,140	494,140	0	0.0	11,353	11,305	-48	-0.4	2.30	2.29
Com/Ind Hi Tier	3,757,588	3,757,588	0	0.0	113,192	112,735	-456	-0.4	3.01	3.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	222,297	222,297	0	0.0	6,646	6,621	-26	-0.4	2.99	2.98
Ag Hmstd House	137,401	137,401	0	0.0	1,218	1,140	-78	-6.4	0.89	0.83
Ag Hmstd Land	98,447	98,447	0	0.0	385	380	-5	-1.4	0.39	0.39
Ag Non-Hmstd	106,501	106,501	0	0.0	867	858	-9	-1.0	0.81	0.81
Total	32,781,456	32,781,456	0	0.0	414,028	407,347	-6,680	-1.6	1.26	1.24

<i>Tax Base</i>					<i>Tax Rates</i>		Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	373,858	373,858	0	0.0	County	30.43	30.43	0.000	0.000	
(-) TIF Tax Capacity	23,538	23,538	0	0.0	City/Town	31.78	31.76	0.293	0.293	
(-) FD Contrib Tax Cap	28,797	28,797	0	0.0	School District	20.86	20.01	15.307	15.259	
(=) Taxable Tax Capacity	321,523	321,523	0	0.0	Special District	5.15	5.15	0.000	0.000	
FD Distrib Tax Cap	46,115	46,115	0	0.0	Total	88.22	87.35	15.600	15.552	

<i>Tax Burdens on Hypothetical Properties</i>	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	168,500	168,500	0.0	1,529	1,475	-53	-3.5	0.91	0.88
Res Hmstd: Avg Val	252,700	252,700	0.0	2,479	2,418	-61	-2.5	0.98	0.96
Res Hmstd: Hi Val	336,700	336,700	0.0	3,426	3,358	-69	-2.0	1.02	1
Res Hmstd: Ex-Hi Val	505,200	505,200	0.0	5,256	5,210	-46	-0.9	1.04	1.03
Apartment (Mkt rate)	300,000	300,000	0.0	3,776	3,742	-34	-0.9	1.26	1.25
Comm/Ind: Lo Val	150,000	150,000	0.0	3,433	3,419	-14	-0.4	2.29	2.28
Comm/Ind: Med Val	300,000	300,000	0.0	7,932	7,901	-32	-0.4	2.64	2.63
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	28,930	28,813	-116	-0.4	2.89	2.88

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 Homestead	20,434,584	20,434,584	0	0.0	194,121	189,916	-4,205	-2.2	0.95	0.93
Res Non-Hmstd 1	2,222,943	2,222,943	0	0.0	22,418	22,190	-228	-1.0	1.01	1.00
Res Non-Hmstd 23	747,295	747,295	0	0.0	8,536	8,447	-90	-1.1	1.14	1.13
Apartments	560,803	560,803	0	0.0	7,071	6,997	-74	-1.0	1.26	1.25
Low-income Apts	104,133	104,133	0	0.0	787	779	-8	-1.0	0.76	0.75
Seasonal Rec	164,407	164,407	0	0.0	1,433	1,417	-16	-1.1	0.87	0.86
Com/Ind Lo Tier	283,045	283,045	0	0.0	6,371	6,342	-29	-0.5	2.25	2.24
Com/Ind Hi Tier	2,629,001	2,629,001	0	0.0	77,698	77,361	-338	-0.4	2.96	2.94
Publ U: Elec Gen	65,440	65,440	0	0.0	1,347	1,339	-8	-0.6	2.06	2.05
Publ U: Other	224,653	224,653	0	0.0	6,641	6,612	-30	-0.4	2.96	2.94
Ag Hmstd House	322,889	322,889	0	0.0	2,598	2,397	-201	-7.7	0.80	0.74
Ag Hmstd Land	180,622	180,622	0	0.0	441	433	-9	-2.0	0.24	0.24
Ag Non-Hmstd	238,296	238,296	0	0.0	1,797	1,777	-21	-1.1	0.75	0.75
Total	28,178,111	28,178,111	0	0.0	331,261	326,006	-5,255	-1.6	1.18	1.16

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	317,908	317,908	0	0.0	County	26.03	26.03	0.000	0.000
(-) TIF Tax Capacity	9,124	9,124	0	0.0	City/Town	28.80	28.72	0.660	0.660
(-) FD Contrib Tax Cap	21,005	21,005	0	0.0	School District	21.29	20.45	16.840	16.807
(=) Taxable Tax Capacity	<u>287,779</u>	<u>287,779</u>	<u>0</u>	<u>0.0</u>	Special District	<u>4.42</u>	<u>4.42</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	25,669	25,669	0	0.0	Total	80.53	79.62	17.501	17.467

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	197,700	197,700	0.0	1,744	1,687	-57	-3.2	0.88	0.85
Res Hmstd: Avg Val	296,400	296,400	0.0	2,800	2,734	-66	-2.4	0.94	0.92
Res Hmstd: Hi Val	395,100	395,100	0.0	3,856	3,781	-75	-2.0	0.98	0.96
Res Hmstd: Ex-Hi Val	592,700	592,700	0.0	5,997	5,939	-58	-1.0	1.01	1.00
Apartment (Mkt rate)	300,000	300,000	0.0	3,545	3,510	-35	-1.0	1.18	1.17
Comm/Ind: Lo Val	150,000	150,000	0.0	3,349	3,335	-14	-0.4	2.23	2.22
Comm/Ind: Med Val	300,000	300,000	0.0	7,728	7,695	-33	-0.4	2.58	2.56
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	28,161	28,040	-120	-0.4	2.82	2.80

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 Homestead	31,450,131	31,450,131	0	0.0	328,268	321,791	-6,476	-2.0	1.04	1.02
Res Non-Hmstd 1	2,079,150	2,079,150	0	0.0	22,803	22,631	-172	-0.8	1.10	1.09
Res Non-Hmstd 23	556,057	556,057	0	0.0	7,510	7,453	-57	-0.8	1.35	1.34
Apartments	1,785,799	1,785,799	0	0.0	22,699	22,523	-176	-0.8	1.27	1.26
Low-income Apts	75,128	75,128	0	0.0	636	632	-5	-0.7	0.85	0.84
Seasonal Rec	46,399	46,399	0	0.0	559	554	-5	-1.0	1.20	1.19
Com/Ind Lo Tier	520,469	520,469	0	0.0	12,093	12,051	-42	-0.3	2.32	2.32
Com/Ind Hi Tier	5,411,277	5,411,277	0	0.0	162,910	162,370	-540	-0.3	3.01	3.00
Publ U: Elec Gen	78,728	78,728	0	0.0	1,636	1,627	-9	-0.6	2.08	2.07
Publ U: Other	427,985	427,985	0	0.0	13,002	12,957	-46	-0.4	3.04	3.03
Ag Hmstd House	271,918	271,918	0	0.0	2,418	2,247	-171	-7.1	0.89	0.83
Ag Hmstd Land	487,822	487,822	0	0.0	2,066	2,037	-29	-1.4	0.42	0.42
Ag Non-Hmstd	305,127	305,127	0	0.0	2,536	2,510	-26	-1.0	0.83	0.82
Total	43,495,991	43,495,991	0	0.0	579,137	571,382	-7,755	-1.3	1.33	1.31

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	502,559	502,559	0	0.0	County	25.55	25.55	0.492	0.492
(-) TIF Tax Capacity	23,626	23,626	0	0.0	City/Town	33.99	33.99	0.667	0.667
(-) FD Contrib Tax Cap	43,971	43,971	0	0.0	School District	24.28	23.50	18.548	18.513
(=) Taxable Tax Capacity	434,961	434,961	0	0.0	Special District	4.28	4.28	0.000	0.000
FD Distrib Tax Cap	47,806	47,806	0	0.0	Total	88.09	87.31	19.707	19.672

**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	182,700	182,700	0.0	1,762	1,709	-53	-3.0	0.96	0.94
Res Hmstd: Avg Val	273,900	273,900	0.0	2,827	2,767	-60	-2.1	1.03	1.01
Res Hmstd: Hi Val	365,100	365,100	0.0	3,892	3,824	-68	-1.7	1.07	1.05
Res Hmstd: Ex-Hi Val	547,900	547,900	0.0	6,012	5,966	-46	-0.8	1.1	1.09
Apartment (Mkt rate)	300,000	300,000	0.0	3,895	3,864	-30	-0.8	1.3	1.29
Comm/Ind: Lo Val	150,000	150,000	0.0	3,503	3,492	-12	-0.3	2.34	2.33
Comm/Ind: Med Val	300,000	300,000	0.0	8,076	8,049	-28	-0.3	2.69	2.68
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	29,416	29,314	-101	-0.3	2.94	2.93

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 Homestead	18,579,486	18,579,486	0	0.0	204,559	201,057	-3,501	-1.7	1.10	1.08
Res Non-Hmstd 1	1,743,471	1,743,471	0	0.0	19,991	19,843	-148	-0.7	1.15	1.14
Res Non-Hmstd 23	580,017	580,017	0	0.0	7,926	7,865	-61	-0.8	1.37	1.36
Apartments	359,461	359,461	0	0.0	5,012	4,974	-38	-0.7	1.39	1.38
Low-income Apts	85,701	85,701	0	0.0	750	745	-5	-0.7	0.88	0.87
Seasonal Rec	74,102	74,102	0	0.0	838	831	-7	-0.8	1.13	1.12
Com/Ind Lo Tier	377,040	377,040	0	0.0	9,049	9,017	-32	-0.4	2.40	2.39
Com/Ind Hi Tier	2,087,212	2,087,212	0	0.0	65,390	65,164	-226	-0.3	3.13	3.12
Publ U: Elec Gen	18,454	18,454	0	0.0	393	391	-2	-0.5	2.13	2.12
Publ U: Other	143,833	143,833	0	0.0	4,433	4,418	-16	-0.4	3.08	3.07
Ag Hmstd House	532,933	532,933	0	0.0	4,421	4,138	-283	-6.4	0.83	0.78
Ag Hmstd Land	821,268	821,268	0	0.0	3,181	3,138	-43	-1.4	0.39	0.38
Ag Non-Hmstd	409,358	409,358	0	0.0	3,518	3,484	-35	-1.0	0.86	0.85
Total	25,812,338	25,812,338	0	0.0	329,462	325,065	-4,397	-1.3	1.28	1.26

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	284,072	284,072	0	0.0	County	34.12	34.12	0.000	0.000
(-) TIF Tax Capacity	9,768	9,768	0	0.0	City/Town	28.63	28.63	1.322	1.322
(-) FD Contrib Tax Cap	17,548	17,548	0	0.0	School District	27.08	26.27	15.864	15.838
(=) Taxable Tax Capacity	256,756	256,756	0	0.0	Special District	4.91	4.91	0.000	0.000
FD Distrib Tax Cap	22,079	22,079	0	0.0	Total	94.74	93.93	17.186	17.160

**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	203,700	203,700	0.0	2,091	2,036	-55	-2.6	1.03	1
Res Hmstd: Avg Val	305,400	305,400	0.0	3,321	3,257	-63	-1.9	1.09	1.07
Res Hmstd: Hi Val	407,100	407,100	0.0	4,551	4,479	-72	-1.6	1.12	1.10
Res Hmstd: Ex-Hi Val	610,800	610,800	0.0	7,099	7,046	-53	-0.8	1.16	1.15
Apartment (Mkt rate)	300,000	300,000	0.0	4,068	4,037	-31	-0.8	1.36	1.35
Comm/Ind: Lo Val	150,000	150,000	0.0	3,562	3,550	-12	-0.3	2.37	2.37
Comm/Ind: Med Val	300,000	300,000	0.0	8,225	8,196	-29	-0.3	2.74	2.73
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	29,987	29,882	-105	-0.3	3	2.99

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 Homestead	20,340,112	20,340,112	0	0.0	239,444	234,891	-4,552	-1.9	1.18	1.15
Res Non-Hmstd 1	1,290,848	1,290,848	0	0.0	16,134	16,021	-113	-0.7	1.25	1.24
Res Non-Hmstd 23	500,052	500,052	0	0.0	7,523	7,473	-50	-0.7	1.50	1.49
Apartments	1,003,901	1,003,901	0	0.0	15,829	15,726	-102	-0.6	1.58	1.57
Low-income Apts	106,190	106,190	0	0.0	1,035	1,028	-7	-0.7	0.97	0.97
Seasonal Rec	13,043	13,043	0	0.0	211	210	-1	-0.6	1.62	1.61
Com/Ind Lo Tier	333,922	333,922	0	0.0	8,412	8,383	-29	-0.3	2.52	2.51
Com/Ind Hi Tier	4,288,352	4,288,352	0	0.0	140,973	140,496	-477	-0.3	3.29	3.28
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	202,931	202,931	0	0.0	6,576	6,553	-23	-0.4	3.24	3.23
Ag Hmstd House	87,591	87,591	0	0.0	1,019	969	-50	-4.9	1.16	1.11
Ag Hmstd Land	112,561	112,561	0	0.0	621	615	-5	-0.9	0.55	0.55
Ag Non-Hmstd	164,332	164,332	0	0.0	1,735	1,722	-13	-0.7	1.06	1.05
Total	28,443,836	28,443,836	0	0.0	439,513	434,089	-5,424	-1.2	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	334,817	334,817	0	0.0	County	38.28	38.28	0.000	0.000
(-) TIF Tax Capacity	31,003	31,003	0	0.0	City/Town	35.16	35.17	1.013	1.013
(-) FD Contrib Tax Cap	32,225	32,225	0	0.0	School District	24.86	24.04	16.257	16.221
(=) Taxable Tax Capacity	271,589	271,589	0	0.0	Special District	8.16	8.16	0.000	0.000
FD Distrib Tax Cap	36,405	36,405	0	0.0	Total	106.46	105.65	17.270	17.234

**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	168,600	168,600	0.0	1,865	1,813	-52	-2.8	1.11	1.08
Res Hmstd: Avg Val	252,700	252,700	0.0	2,982	2,922	-59	-2.0	1.18	1.16
Res Hmstd: Hi Val	336,900	336,900	0.0	4,099	4,033	-66	-1.6	1.22	1.2
Res Hmstd: Ex-Hi Val	505,500	505,500	0.0	6,269	6,226	-43	-0.7	1.24	1.23
Apartment (Mkt rate)	300,000	300,000	0.0	4,510	4,479	-31	-0.7	1.50	1.49
Comm/Ind: Lo Val	150,000	150,000	0.0	3,735	3,722	-13	-0.3	2.49	2.48
Comm/Ind: Med Val	300,000	300,000	0.0	8,628	8,598	-29	-0.3	2.88	2.87
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	31,462	31,355	-107	-0.3	3.15	3.14

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 Homestead	23,008,523	23,008,523	0	0.0	252,717	248,147	-4,571	-1.8	1.10	1.08
Res Non-Hmstd 1	1,681,786	1,681,786	0	0.0	19,476	19,326	-150	-0.8	1.16	1.15
Res Non-Hmstd 23	288,405	288,405	0	0.0	4,011	3,979	-32	-0.8	1.39	1.38
Apartments	2,057,233	2,057,233	0	0.0	28,707	28,471	-236	-0.8	1.40	1.38
Low-income Apts	137,423	137,423	0	0.0	1,200	1,191	-9	-0.8	0.87	0.87
Seasonal Rec	6,236	6,236	0	0.0	68	68	0	-0.6	1.10	1.09
Com/Ind Lo Tier	340,411	340,411	0	0.0	8,186	8,155	-31	-0.4	2.40	2.40
Com/Ind Hi Tier	8,079,108	8,079,108	0	0.0	251,193	250,246	-947	-0.4	3.11	3.10
Publ U: Elec Gen	636	636	0	0.0	15	15	0	-0.3	2.38	2.37
Publ U: Other	170,215	170,215	0	0.0	5,313	5,294	-20	-0.4	3.12	3.11
Ag Hmstd House	937	937	0	0.0	10	10	0	-4.2	1.11	1.06
Ag Hmstd Land	230	230	0	0.0	1	1	0	-1.4	0.29	0.29
Ag Non-Hmstd	71	71	0	0.0	1	1	0	-0.8	0.94	0.94
Total	35,771,214	35,771,214	0	0.0	570,898	564,901	-5,996	-1.1	1.60	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	452,803	452,803	0	0.0	County	38.28	38.28	0.000	0.000
(-) TIF Tax Capacity	39,154	39,154	0	0.0	City/Town	31.06	30.95	0.182	0.182
(-) FD Contrib Tax Cap	51,580	51,580	0	0.0	School District	19.18	18.43	14.513	14.491
(=) Taxable Tax Capacity	362,068	362,068	0	0.0	Special District	9.15	9.15	0.000	0.000
FD Distrib Tax Cap	24,897	24,897	0	0.0	Total	97.67	96.81	14.695	14.673

**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	201,200	201,200	0.0	2,070	2,014	-56	-2.7	1.03	1.00
Res Hmstd: Avg Val	301,600	301,600	0.0	3,288	3,224	-64	-2.0	1.09	1.07
Res Hmstd: Hi Val	402,000	402,000	0.0	4,507	4,433	-73	-1.6	1.12	1.10
Res Hmstd: Ex-Hi Val	603,200	603,200	0.0	7,030	6,975	-55	-0.8	1.17	1.16
Apartment (Mkt rate)	300,000	300,000	0.0	4,104	4,071	-33	-0.8	1.37	1.36
Comm/Ind: Lo Val	150,000	150,000	0.0	3,550	3,537	-14	-0.4	2.37	2.36
Comm/Ind: Med Val	300,000	300,000	0.0	8,211	8,179	-32	-0.4	2.74	2.73
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	29,960	29,842	-118	-0.4	3	2.98

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 Homestead	31,105,790	31,105,790	0	0.0	344,078	340,007	-4,071	-1.2	1.11	1.09
Res Non-Hmstd 1	3,073,829	3,073,829	0	0.0	34,402	34,216	-186	-0.5	1.12	1.11
Res Non-Hmstd 23	542,915	542,915	0	0.0	6,983	6,944	-40	-0.6	1.29	1.28
Apartments	1,731,588	1,731,588	0	0.0	23,523	23,376	-147	-0.6	1.36	1.35
Low-income Apts	86,325	86,325	0	0.0	726	722	-4	-0.6	0.84	0.84
Seasonal Rec	127,730	127,730	0	0.0	1,490	1,484	-6	-0.4	1.17	1.16
Com/Ind Lo Tier	351,871	351,871	0	0.0	8,287	8,264	-23	-0.3	2.36	2.35
Com/Ind Hi Tier	6,430,034	6,430,034	0	0.0	199,212	198,649	-563	-0.3	3.10	3.09
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	205,918	205,918	0	0.0	6,338	6,320	-18	-0.3	3.08	3.07
Ag Hmstd House	77,529	77,529	0	0.0	845	801	-44	-5.2	1.09	1.03
Ag Hmstd Land	75,973	75,973	0	0.0	360	358	-3	-0.7	0.47	0.47
Ag Non-Hmstd	165,702	165,702	0	0.0	1,493	1,484	-9	-0.6	0.90	0.90
Total	43,975,203	43,975,203	0	0.0	627,738	622,625	-5,113	-0.8	1.43	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	529,670	529,670	0	0.0	County	38.28	38.28	0.000	0.000
(-) TIF Tax Capacity	12,830	12,830	0	0.0	City/Town	25.18	25.18	0.888	0.888
(-) FD Contrib Tax Cap	47,608	47,608	0	0.0	School District	20.50	19.88	15.523	15.509
(=) Taxable Tax Capacity	469,232	469,232	0	0.0	Special District	8.41	8.41	0.000	0.000
FD Distrib Tax Cap	20,545	20,545	0	0.0	Total	92.38	91.75	16.411	16.397

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	277,400	277,400	0.0	2,895	2,840	-56	-1.9	1.04	1.02
Res Hmstd: Avg Val	416,000	416,000	0.0	4,526	4,463	-62	-1.4	1.09	1.07
Res Hmstd: Hi Val	554,600	554,600	0.0	6,159	6,123	-36	-0.6	1.11	1.10
Res Hmstd: Ex-Hi Val	832,000	832,000	0.0	9,818	9,760	-58	-0.6	1.18	1.17
Apartment (Mkt rate)	300,000	300,000	0.0	3,956	3,933	-24	-0.6	1.32	1.31
Comm/Ind: Lo Val	150,000	150,000	0.0	3,515	3,506	-9	-0.3	2.34	2.34
Comm/Ind: Med Val	300,000	300,000	0.0	8,120	8,098	-22	-0.3	2.71	2.7
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	29,610	29,530	-80	-0.3	2.96	2.95

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 Homestead	17,569,593	17,569,593	0	0.0	187,368	183,696	-3,672	-2.0	1.07	1.05
Res Non-Hmstd 1	1,304,860	1,304,860	0	0.0	14,642	14,538	-104	-0.7	1.12	1.11
Res Non-Hmstd 23	409,497	409,497	0	0.0	5,595	5,555	-40	-0.7	1.37	1.36
Apartments	1,265,411	1,265,411	0	0.0	17,507	17,377	-130	-0.7	1.38	1.37
Low-income Apts	174,246	174,246	0	0.0	1,504	1,495	-10	-0.6	0.86	0.86
Seasonal Rec	12,460	12,460	0	0.0	148	147	-1	-0.7	1.19	1.18
Com/Ind Lo Tier	362,642	362,642	0	0.0	8,582	8,549	-33	-0.4	2.37	2.36
Com/Ind Hi Tier	4,907,060	4,907,060	0	0.0	153,132	152,584	-547	-0.4	3.12	3.11
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	198,022	198,022	0	0.0	6,171	6,149	-22	-0.4	3.12	3.10
Ag Hmstd House	1,628	1,628	0	0.0	14	13	-1	-4.3	0.85	0.81
Ag Hmstd Land	1,222	1,222	0	0.0	4	4	0	-1.3	0.35	0.35
Ag Non-Hmstd	24,339	24,339	0	0.0	196	194	-2	-1.0	0.80	0.80
Total	26,230,980	26,230,980	0	0.0	394,861	390,301	-4,561	-1.2	1.51	1.49

<i>Tax Base</i>					<i>Tax Rates</i>		Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	320,800	320,800	0	0.0	County	44.58	44.58	0.000	0.000	
(-) TIF Tax Capacity	19,422	19,422	0	0.0	City/Town	23.47	23.53	0.866	0.866	
(-) FD Contrib Tax Cap	34,927	34,927	0	0.0	School District	17.91	17.08	16.615	16.574	
(=) Taxable Tax Capacity	266,452	266,452	0	0.0	Special District	8.08	8.08	0.000	0.000	
FD Distrib Tax Cap	27,744	27,744	0	0.0	Total	94.04	93.26	17.481	17.440	

<i>Tax Burdens on Hypothetical Properties</i>	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	180,400	180,400	0.0	1,802	1,749	-53	-2.9	1	0.97
Res Hmstd: Avg Val	270,500	270,500	0.0	2,888	2,828	-60	-2.1	1.07	1.05
Res Hmstd: Hi Val	360,600	360,600	0.0	3,973	3,906	-67	-1.7	1.10	1.08
Res Hmstd: Ex-Hi Val	541,000	541,000	0.0	6,130	6,085	-45	-0.7	1.13	1.12
Apartment (Mkt rate)	300,000	300,000	0.0	4,051	4,021	-30	-0.7	1.35	1.34
Comm/Ind: Lo Val	150,000	150,000	0.0	3,546	3,533	-12	-0.3	2.36	2.36
Comm/Ind: Med Val	300,000	300,000	0.0	8,186	8,158	-29	-0.4	2.73	2.72
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	29,841	29,736	-105	-0.4	2.98	2.97

CITY OF MINNEAPOLIS

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	20,275,369	20,275,369	0	0.0	259,071	254,599	-4,472	-1.7	1.28	1.26
Res Non-Hmstd 1	3,303,390	3,303,390	0	0.0	44,495	44,209	-286	-0.6	1.35	1.34
Res Non-Hmstd 23	1,731,990	1,731,990	0	0.0	28,298	28,114	-184	-0.7	1.63	1.62
Apartments	3,153,066	3,153,066	0	0.0	51,439	51,104	-335	-0.7	1.63	1.62
Low-income Apts	281,790	281,790	0	0.0	2,806	2,788	-18	-0.6	1.00	0.99
Seasonal Rec	314	314	0	0.0	4	4	0	-0.6	1.36	1.35
Com/Ind Lo Tier	629,786	629,786	0	0.0	16,279	16,220	-59	-0.4	2.58	2.58
Com/Ind Hi Tier	7,711,629	7,711,629	0	0.0	262,858	261,901	-957	-0.4	3.41	3.40
Publ U: Elec Gen	64,407	64,407	0	0.0	1,618	1,610	-8	-0.5	2.51	2.50
Publ U: Other	284,813	284,813	0	0.0	9,690	9,655	-35	-0.4	3.40	3.39
Ag Hmstd House	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Non-Hmstd	1,212	1,212	0	0.0	15	15	0	-0.7	1.21	1.21
Total	37,437,765	37,437,765	0	0.0	676,572	670,218	-6,354	-0.9	1.81	1.79

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	473,069	473,069	0	0.0	County	34.00	34.00	0.000	0.000
(-) TIF Tax Capacity	72,160	72,160	0	0.0	City/Town	56.82	56.59	2.491	2.491
(-) FD Contrib Tax Cap	45,548	45,548	0	0.0	School District	23.97	23.37	8.861	8.840
(=) Taxable Tax Capacity	355,360	355,360	0	0.0	Special District	6.64	6.64	0.000	0.000
FD Distrib Tax Cap	49,566	49,566	0	0.0	Total	121.43	120.60	11.352	11.331

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	165,700	165,700	0.0	1,977	1,925	-52	-2.6	1.19	1.16
Res Hmstd: Avg Val	248,400	248,400	0.0	3,149	3,090	-59	-1.9	1.27	1.24
Res Hmstd: Hi Val	331,100	331,100	0.0	4,322	4,256	-66	-1.5	1.31	1.29
Res Hmstd: Ex-Hi Val	496,700	496,700	0.0	6,595	6,553	-42	-0.6	1.33	1.32
Apartment (Mkt rate)	300,000	300,000	0.0	4,894	4,862	-32	-0.7	1.63	1.62
Comm/Ind: Lo Val	150,000	150,000	0.0	3,877	3,863	-14	-0.4	2.58	2.58
Comm/Ind: Med Val	300,000	300,000	0.0	8,990	8,957	-33	-0.4	3	2.99
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	32,850	32,731	-120	-0.4	3.29	3.27

CITY OF ST. PAUL

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	13,844,899	13,844,899	0	0.0	152,474	148,228	-4,246	-2.8	1.10	1.07
Res Non-Hmstd 1	1,734,475	1,734,475	0	0.0	20,560	20,289	-272	-1.3	1.19	1.17
Res Non-Hmstd 23	910,678	910,678	0	0.0	12,997	12,823	-174	-1.3	1.43	1.41
Apartments	2,006,638	2,006,638	0	0.0	28,647	28,262	-384	-1.3	1.43	1.41
Low-income Apts	244,506	244,506	0	0.0	2,145	2,116	-28	-1.3	0.88	0.87
Seasonal Rec	1,109	1,109	0	0.0	14	14	0	-1.3	1.28	1.27
Com/Ind Lo Tier	447,703	447,703	0	0.0	10,782	10,706	-76	-0.7	2.41	2.39
Com/Ind Hi Tier	3,754,564	3,754,564	0	0.0	118,847	118,006	-841	-0.7	3.17	3.14
Publ U: Elec Gen	33,290	33,290	0	0.0	755	748	-7	-1.0	2.27	2.25
Publ U: Other	215,036	215,036	0	0.0	6,807	6,759	-48	-0.7	3.17	3.14
Ag Hmstd House	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Non-Hmstd	1,041	1,041	0	0.0	11	11	0	-1.4	1.03	1.02
Total	23,193,939	23,193,939	0	0.0	354,039	347,962	-6,077	-1.7	1.53	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	282,199	282,199	0	0.0	County	41.53	41.53	0.000	0.000
(-) TIF Tax Capacity	25,900	25,900	0	0.0	City/Town	27.47	26.91	0.000	0.000
(-) FD Contrib Tax Cap	23,118	23,118	0	0.0	School District	26.11	25.18	13.693	13.638
(=) Taxable Tax Capacity	233,181	233,181	0	0.0	Special District	8.14	8.14	0.000	0.000
FD Distrib Tax Cap	45,502	45,502	0	0.0	Total	103.25	101.77	13.693	13.638

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	153,300	153,300	0.0	1,558	1,497	-61	-3.9	1.02	0.98	
Res Hmstd: Avg Val	229,900	229,900	0.0	2,523	2,450	-73	-2.9	1.1	1.07	
Res Hmstd: Hi Val	306,400	306,400	0.0	3,487	3,402	-85	-2.4	1.14	1.11	
Res Hmstd: Ex-Hi Val	459,800	459,800	0.0	5,377	5,306	-71	-1.3	1.17	1.15	
Apartment (Mkt rate)	300,000	300,000	0.0	4,283	4,225	-57	-1.3	1.43	1.41	
Comm/Ind: Lo Val	150,000	150,000	0.0	3,612	3,587	-25	-0.7	2.41	2.39	
Comm/Ind: Med Val	300,000	300,000	0.0	8,361	8,302	-59	-0.7	2.79	2.77	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	30,518	30,303	-216	-0.7	3.05	3.03	

Baseline Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
159.1	Farm 1b Hmstd HGA: <32K: Exist	0.450	15,039	68	9
160.1	Ag Hmstd HGA: <76K: Exist	1.000	6,642,581	66,426	41,107
160.2	Ag Hmstd HGA: <76K: NewCon	1.000	14,794	148	95
161.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	5,968,311	59,683	63,676
161.2	Ag Hmstd HGA: 76K-414K: NewCon	1.000	74,299	743	791
162.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	73,831	738	698
162.2	Ag Hmstd HGA: 414K-500K: NewCon	1.000	1,497	15	14
163.1	Ag Hmstd HGA: >500K: Exist	1.250	105,915	1,324	1,242
163.2	Ag Hmstd HGA: >500K: NewCon	1.250	2,350	29	26
164.1	Farm 1b Hmstd land <32K: Exist	0.450	356	2	1
165.1	Ag Hmstd l & b: <115K: Exist	0.550	10,439,073	57,415	18,396
165.2	Ag Hmstd l & b: <115K: NewCon	0.550	29,455	162	57
166.1	Ag Hmstd l & b: 115K-345K: Exist	0.550	11,877,602	65,327	60,883
166.2	Ag Hmstd l & b: 115K-345K: NewCon	0.550	73,061	402	383
167.1	Ag Hmstd l & b: 345K-790K: Exist	0.550	9,359,165	51,475	42,231
167.2	Ag Hmstd l & b: 345K-790K: NewCon	0.550	111,094	611	504
168.1	Ag Hmstd l & b: >790K: Exist	1.000	7,241,961	72,420	58,557
168.2	Ag Hmstd l & b: >790K: NewCon	1.000	34,739	347	281
170.1	Ag Non-homestead: Exist	1.000	17,453,851	174,539	146,011
170.2	Ag Non-homestead: NewCon	1.000	45,770	458	368
171.0	Private Airport	1.000	292	3	2
172.1	Migrant Housing <500K: Exist	1.000	1,389	14	14
173.1	Migrant Housing >500K: Exist	1.250	65	1	1
177.0	Timberlands	1.000	1,730,847	17,308	14,493
178.1	Non-comm SRR: <76K: Exist	1.000	9,955,750	99,558	82,470
178.2	Non-comm SRR: <76K: NewCon	1.000	122,797	1,228	1,074
179.1	Non-comm SRR: 76K-500K: Exist	1.000	11,557,955	115,580	102,942
179.2	Non-comm SRR: 76K-500K: NewCon	1.000	339,233	3,392	3,071
180.1	Non-comm SRR: >500K: Exist	1.250	1,062,348	13,279	10,885
180.2	Non-comm SRR: >500K: NewCon	1.250	46,599	582	474
183.1	Res 1b Hmstd <32K: Exist	0.450	233,960	1,053	956
184.1	Res Hmstd: <76K: Exist	1.000	104,955,857	1,049,559	974,683
184.2	Res Hmstd: <76K: NewCon	1.000	551,714	5,517	5,135
185.1	Res Hmstd: 76K-414K: Exist	1.000	198,413,397	1,984,134	2,204,009
185.2	Res Hmstd: 76K-414K: NewCon	1.000	4,200,018	42,000	46,734
186.1	Res Hmstd: 414K-500K: Exist	1.000	7,125,662	71,257	75,570
186.2	Res Hmstd: 414K-500K: NewCon	1.000	266,963	2,670	2,806
187.1	Res Hmstd: > 500K: Exist	1.250	13,710,512	171,381	173,347
187.2	Res Hmstd: > 500K: NewCon	1.250	462,861	5,786	5,754
189.1	Res NonH 1 unit: <76K: Exist	1.000	11,171,621	111,716	130,866
189.2	Res NonH 1 unit: <76K: NewCon	1.000	524,106	5,241	6,030

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Simulation No. 7E2

Baseline: Projected Pay 2008: Current Law

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Alternative: Projected Pay 2008: Governor's Proposal

(all figures in \$000s)

Simulation No.	Description	Baseline	Alternative	Current Law	Governor's Proposal
190.1	Res NonH 1 unit: 76K - 500K: Exist	1.000	14,966,088	149,661	168,510
190.2	Res NonH 1 unit: 76K - 500K: NewCon	1.000	1,260,438	12,604	14,052
191.1	Res NonH 1 unit: >500K: Exist	1.250	2,088,083	26,101	26,778
191.2	Res NonH 1 unit: >500K: NewCon	1.250	202,516	2,531	2,619
193.1	Res NonH 2-3 units: Exist	1.250	8,789,493	109,869	124,546
193.2	Res NonH 2-3 units: NewCon	1.250	611,328	7,642	8,426
196.1	Regular apartments (4a): Exist	1.250	18,356,672	229,458	266,429
196.2	Regular apartments (4a): NewCon	1.250	242,604	3,033	3,447
197.1	Low-income housing (4d): Exist	0.750	2,267,809	17,009	20,781
197.2	Low-income housing (4d): NewCon	0.750	14,141	106	130
198.1	Non-profit/Comm Serv: Exist	1.500	51,140	767	929
198.2	Non-profit/Comm Serv: NewCon	1.500	85	1	1
199.1	Student housing: Exist	1.000	30,113	301	359
199.2	Student housing: NewCon	1.000	10	0	0
200.1	Manuf home park land: Exist	1.250	612,418	7,655	8,551
200.2	Manuf home park land: NewCon	1.250	139	2	2
202.1	Comm SRR 1c: <500K: Exist	0.550	403,538	2,219	1,856
202.2	Comm SRR 1c: <500K: NewCon	0.550	1,679	9	9
203.1	Comm SRR 1c: 500K-2.2M: Exist	1.000	259,021	2,590	1,953
203.2	Comm SRR 1c: 500K-2.2M: NewCon	1.000	2,932	29	25
204.1	Comm SRR 1c: >2.2M: Exist	1.250	50,675	633	527
204.2	Comm SRR 1c: >2.2M: New con	1.250	563	7	6
205.1	Comm SRR 4c: <500K: Exist	1.000	267,136	2,671	2,798
205.2	Comm SRR 4c: <500K: NewCon	1.000	2,691	27	28
206.1	Comm SRR 4c: >500K: Exist	1.250	131,851	1,648	1,557
206.2	Comm SRR 4c: >500K: NewCon	1.250	4,814	60	51
207.1	Bed & Breakfast: Exist	1.250	25,479	318	324
207.2	Bed & Breakfast: NewCon	1.250	30	0	0
208.0	Qualifying golf courses	1.250	265,040	3,313	3,237
211.1	Commercial: <150K: Exist	1.500	8,458,080	126,871	207,721
211.2	Commercial: <150K: NewCon	1.500	129,568	1,944	3,153
212.1	Commercial: >150K: Exist	2.000	45,823,470	916,469	1,446,623
212.2	Commercial: >150K: NewCon	2.000	1,328,761	26,575	41,320
213.1	Comm border city: <150K: Exist	1.500	41,754	626	962
213.2	Comm border city: <150K: NewCon	1.500	681	10	16
214.1	Comm border city: >150K: Exist	2.000	84,689	1,694	1,948
214.2	Comm border city: >150K: NewCon	2.000	2,712	54	62
222.1	Industrial: <150K: Exist	1.500	1,303,684	19,555	32,011
222.2	Industrial: <150K: NewCon	1.500	12,844	193	315
223.1	Industrial: >150K: Exist	2.000	14,083,034	281,661	448,077
223.2	Industrial: >150K: NewCon	2.000	189,276	3,786	6,064
224.1	Ind'l border city: <150K: Exist	1.500	1,517	23	35
224.2	Ind'l border city: <150K: NewCon	1.500	0	0	0
225.1	Ind'l border city: >150K: Exist	2.000	66,326	1,327	1,538

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Simulation No. 7E2

Baseline: Projected Pay 2008: Current Law

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Alternative: Projected Pay 2008: Governor's Proposal

(all figures in \$000s)

225.2	Ind'l border city: >150K: NewCon	2.000	2,007	40	46
233.0	Publ Util: land & bldgs <150K	1.500	83,579	1,254	1,939
234.0	Publ Util: land & bldgs >150K	2.000	832,870	16,657	25,401
235.0	Publ Util: Electric Generat Mach	2.000	1,496,108	29,922	32,438
236.0	Publ Util: machinery (non-generat)	2.000	1,064,435	21,289	31,656
238.0	Railroad <150K	1.500	27,063	406	661
239.0	Railroad >150K	2.000	598,020	11,960	18,510
241.0	Non-comm aircraft hangars	1.500	3,145	47	52
242.0	Mineral	2.000	2,223	44	87
243.0	Misc class 5	2.000	4,862	97	140
249.0	Personal: 3f	1.000	10,223	102	105
250.0	Non-comm aircraft hangars	1.500	72,626	1,089	1,089
251.0	Pers: It31 tools&mach excl elec gen	2.000	151,661	3,033	4,420
252.0	Pers: It32 struct/lease land-non C/I,SRR	1.000	9,420	94	97
253.0	Pers: It32 struct/leased land-NCSRR<76	1.000	56,970	570	510
254.0	Pers: It32 str/lease land-NCSRR:76-500	1.000	11,013	110	95
256.0	Pers: It32 struct/leased land-C/I	2.000	19,211	384	567
257.0	Pers: Item 33 ag real estate	1.000	21,423	214	214
259.0	Pers: It41 struct/leased land - C/I	2.000	428,051	8,561	9,209
260.0	Pers: It41 struct/leased land-NCSRR<76	1.000	335	3	5
263.0	Pers: It41 str/leased land-non C/I,SRR	1.000	3,070	31	35
264.0	Pers: Item 41 Border EZ	2.000	1,265	25	29
265.0	Pers: Item 42 non-EZ struct/RR land	2.000	34,674	693	1,325
267.0	Pers: It43 leased real estate - non C/I	1.500	22,879	343	442
268.0	Pers: Item 43 leased real estate - C/I	2.000	416,689	8,334	9,751
269.0	Pers: Item 44 electric util trans lines	2.000	1,639,636	32,793	50,917
270.0	Pers: Item 44 electric util distri lines	2.000	233,081	4,662	7,682
271.0	Pers: Item 45 syst/gas utils	2.000	1,899,825	37,996	56,361
272.0	Pers: Item 46 syst/water utils	2.000	1,525	30	50
273.0	Pers: Item 48 misc	2.000	17,141	343	389
State Total			567,598,645	6,395,774	7,378,646

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	15,039	68	9
160.1	Ag Hmstd HGA: <76K: Exist	1.000	6,642,581	66,426	40,543
160.2	Ag Hmstd HGA: <76K: NewCon	1.000	14,794	148	94
161.11	Ag Hmstd HGA: 76K-118K: Exist	1.000	2,374,223	23,742	25,671
161.12	Ag Hmstd HGA: 118K-414K: Exist	1.000	3,594,088	35,941	34,311
161.21	Ag Hmstd HGA: 76K-118K: NewCon	1.000	31,706	317	342
161.22	Ag Hmstd HGA: 118K-414K: NewCon	1.000	42,593	426	406
162.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	73,831	738	692
162.2	Ag Hmstd HGA: 414K-500K: NewCon	1.000	1,497	15	14
163.1	Ag Hmstd HGA: >500K: Exist	1.250	105,915	1,324	1,232
163.2	Ag Hmstd HGA: >500K: NewCon	1.250	2,350	29	26
164.1	Farm 1b Hmstd land <32K: Exist	0.450	356	2	0
165.1	Ag Hmstd 1 & b: <115K: Exist	0.550	10,439,073	57,415	17,922
165.2	Ag Hmstd 1 & b: <115K: NewCon	0.550	29,455	162	56
166.1	Ag Hmstd 1 & b: 115K-345K: Exist	0.550	11,877,602	65,327	60,333
166.2	Ag Hmstd 1 & b: 115K-345K: NewCon	0.550	73,061	402	379
167.1	Ag Hmstd 1 & b: 345K-790K: Exist	0.550	9,359,165	51,475	41,814
167.2	Ag Hmstd 1 & b: 345K-790K: NewCon	0.550	111,094	611	499
168.1	Ag Hmstd 1 & b: >790K: Exist	1.000	7,241,961	72,420	57,974
168.2	Ag Hmstd 1 & b: >790K: NewCon	1.000	34,739	347	278
170.1	Ag Non-homestead: Exist	1.000	17,453,851	174,539	144,606
170.2	Ag Non-homestead: NewCon	1.000	45,770	458	364
171.0	Private Airport	1.000	292	3	2
172.1	Migrant Housing <500K: Exist	1.000	1,389	14	14
173.1	Migrant Housing >500K: Exist	1.250	65	1	1
177.0	Timberlands	1.000	1,730,847	17,308	14,377
178.1	Non-comm SRR: <76K: Exist	1.000	9,955,750	99,558	81,911
178.2	Non-comm SRR: <76K: NewCon	1.000	122,797	1,228	1,067
179.1	Non-comm SRR: 76K-500K: Exist	1.000	11,557,955	115,580	102,384
179.2	Non-comm SRR: 76K-500K: NewCon	1.000	339,233	3,392	3,055
180.1	Non-comm SRR: >500K: Exist	1.250	1,062,348	13,279	10,839
180.2	Non-comm SRR: >500K: NewCon	1.250	46,599	582	473
183.1	Res 1b Hmstd <32K: Exist	0.450	233,960	1,053	902
184.1	Res Hmstd: <76K: Exist	1.000	104,955,857	1,049,559	920,234
184.2	Res Hmstd: <76K: NewCon	1.000	551,714	5,517	4,854
185.1	Res Hmstd: 76K-414K: Exist	1.000	198,413,397	1,984,134	2,185,937
185.2	Res Hmstd: 76K-414K: NewCon	1.000	4,200,018	42,000	46,340
186.1	Res Hmstd: 414K-500K: Exist	1.000	7,125,662	71,257	75,009
186.2	Res Hmstd: 414K-500K: NewCon	1.000	266,963	2,670	2,785
187.1	Res Hmstd: > 500K: Exist	1.250	13,710,512	171,381	172,111

House Research Dept.

Simulation No. 7E2

Baseline: Projected Pay 2008: Current Law

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Alternative: Projected Pay 2008: Governor's Proposal

(all figures in \$000s)

Simulation No.	Description	Baseline	Alternative	Current Law	Governor's Proposal
187.2	Res Hmstd: > 500K: NewCon	1.250	462,861	5,786	5,712
189.1	Res NonH 1 unit: <76K: Exist	1.000	11,171,621	111,716	129,653
189.2	Res NonH 1 unit: <76K: NewCon	1.000	524,106	5,241	5,977
190.1	Res NonH 1 unit: 76K - 500K: Exist	1.000	14,966,088	149,661	167,152
190.2	Res NonH 1 unit: 76K - 500K: NewCon	1.000	1,260,438	12,604	13,940
191.1	Res NonH 1 unit: >500K: Exist	1.250	2,088,083	26,101	26,582
191.2	Res NonH 1 unit: >500K: NewCon	1.250	202,516	2,531	2,599
193.1	Res NonH 2-3 units: Exist	1.250	8,789,493	109,869	123,455
193.2	Res NonH 2-3 units: NewCon	1.250	611,328	7,642	8,356
196.1	Regular apartments (4a): Exist	1.250	18,356,672	229,458	264,056
196.2	Regular apartments (4a): NewCon	1.250	242,604	3,033	3,411
197.1	Low-income housing (4d): Exist	0.750	2,267,809	17,009	20,582
197.2	Low-income housing (4d): NewCon	0.750	14,141	106	129
198.1	Non-profit/Comm Serv: Exist	1.500	51,140	767	921
198.2	Non-profit/Comm Serv: NewCon	1.500	85	1	1
199.1	Student housing: Exist	1.000	30,113	301	356
199.2	Student housing: NewCon	1.000	10	0	0
200.1	Manuf home park land: Exist	1.250	612,418	7,655	8,478
200.2	Manuf home park land: NewCon	1.250	139	2	2
202.1	Comm SRR 1c: <500K: Exist	0.550	403,538	2,219	1,844
202.2	Comm SRR 1c: <500K: NewCon	0.550	1,679	9	9
203.1	Comm SRR 1c: 500K-2.2M: Exist	1.000	259,021	2,590	1,941
203.2	Comm SRR 1c: 500K-2.2M: NewCon	1.000	2,932	29	25
204.1	Comm SRR 1c: >2.2M: Exist	1.250	50,675	633	524
204.2	Comm SRR 1c: >2.2M: New con	1.250	563	7	6
205.1	Comm SRR 4c: <500K: Exist	1.000	267,136	2,671	2,782
205.2	Comm SRR 4c: <500K: NewCon	1.000	2,691	27	28
206.1	Comm SRR 4c: >500K: Exist	1.250	131,851	1,648	1,548
206.2	Comm SRR 4c: >500K: NewCon	1.250	4,814	60	51
207.1	Bed & Breakfast: Exist	1.250	25,479	318	320
207.2	Bed & Breakfast: NewCon	1.250	30	0	0
208.0	Qualifying golf courses	1.250	265,040	3,313	3,210
211.1	Commercial: <150K: Exist	1.500	8,458,080	126,871	206,311
211.2	Commercial: <150K: NewCon	1.500	129,568	1,944	3,133
212.1	Commercial: >150K: Exist	2.000	45,823,470	916,469	1,439,773
212.2	Commercial: >150K: NewCon	2.000	1,328,761	26,575	41,120
213.1	Comm border city: <150K: Exist	1.500	41,754	626	962
213.2	Comm border city: <150K: NewCon	1.500	681	10	16
214.1	Comm border city: >150K: Exist	2.000	84,689	1,694	1,948
214.2	Comm border city: >150K: NewCon	2.000	2,712	54	62
222.1	Industrial: <150K: Exist	1.500	1,303,684	19,555	31,819
222.2	Industrial: <150K: NewCon	1.500	12,844	193	313
223.1	Industrial: >150K: Exist	2.000	14,083,034	281,661	446,111
223.2	Industrial: >150K: NewCon	2.000	189,276	3,786	6,029

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Simulation No. 7E2

Baseline: Projected Pay 2008: Current Law

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Alternative: Projected Pay 2008: Governor's Proposal

(all figures in \$000s)

224.1	Ind'l border city: <150K: Exist	1.500	1,517	23	35
224.2	Ind'l border city: <150K: NewCon	1.500	0	0	0
225.1	Ind'l border city: >150K: Exist	2.000	66,326	1,327	1,538
225.2	Ind'l border city: >150K: NewCon	2.000	2,007	40	46
233.0	Publ Util: land & bldgs <150K	1.500	83,579	1,254	1,927
234.0	Publ Util: land & bldgs >150K	2.000	832,870	16,657	25,253
235.0	Publ Util: Electric Generat Mach	2.000	1,496,108	29,922	32,154
236.0	Publ Util: machinery (non-generat)	2.000	1,064,435	21,289	31,482
238.0	Railroad <150K	1.500	27,063	406	656
239.0	Railroad >150K	2.000	598,020	11,960	18,408
241.0	Non-comm aircraft hangars	1.500	3,145	47	51
242.0	Mineral	2.000	2,223	44	86
243.0	Misc class 5	2.000	4,862	97	139
249.0	Personal: 3f	1.000	10,223	102	104
250.0	Non-comm aircraft hangars	1.500	72,626	1,089	1,079
251.0	Pers: It31 tools&mach excl elec gen	2.000	151,661	3,033	4,397
252.0	Pers: It32 struct/lease land-non C/I,SRR	1.000	9,420	94	96
253.0	Pers: It32 struct/leased land-NCSRR<76	1.000	56,970	570	506
254.0	Pers: It32 str/lease land-NCSRR:76-500	1.000	11,013	110	95
256.0	Pers: It32 struct/leased land-C/I	2.000	19,211	384	563
257.0	Pers: Item 33 ag real estate	1.000	21,423	214	211
259.0	Pers: It41 struct/leased land - C/I	2.000	428,051	8,561	9,134
260.0	Pers: It41 struct/leased land-NCSRR<76	1.000	335	3	5
263.0	Pers: It41 str/leased land-non C/I,SRR	1.000	3,070	31	35
264.0	Pers: Item 41 Border EZ	2.000	1,265	25	29
265.0	Pers: Item 42 non-EZ struct/RR land	2.000	34,674	693	1,313
267.0	Pers: It43 leased real estate - non C/I	1.500	22,879	343	439
268.0	Pers: Item 43 leased real estate - C/I	2.000	416,689	8,334	9,720
269.0	Pers: Item 44 electric util trans lines	2.000	1,639,636	32,793	50,657
270.0	Pers: Item 44 electric util distri lines	2.000	233,081	4,662	7,625
271.0	Pers: Item 45 syst/gas utils	2.000	1,899,825	37,996	56,059
272.0	Pers: Item 46 syst/water utils	2.000	1,525	30	50
273.0	Pers: Item 48 misc	2.000	17,141	343	387
State Total			567,598,645	6,395,774	7,275,390

Baseline Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,429,912	1,662,817	192,737	1,294,532	280,729	717,441	6,578,167
Certified MKV Levy	2,525	29,620	103	748,069	0	0	780,317
Fiscal Disparities Levy	123,139	123,771	1,168	130,156	28,259	0	406,494
Disparity Reduction Aid	9,649	0	477	7,946	0	0	18,072
Spread NTC Levy	2,297,124	1,539,046	191,091	1,207,453	257,469	717,441	6,209,624
Spread MKV Levy	2,525	29,620	103	697,046	0	0	729,294
Tax Incr Financing Levy							348,219
	Homestead Credit	263,426		Taconite credit		17,178	
	Agricultural Credit	25,431		Disparity Reduction Credit		5,718	

Alternative Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,429,912	1,653,875	192,737	1,250,012	280,729	717,441	6,524,706
Certified MKV Levy	2,525	29,620	103	748,043	0	0	780,291
Fiscal Disparities Levy	123,139	123,771	1,168	130,156	28,259	0	406,494
Disparity Reduction Aid	9,580	0	469	7,829	0	0	17,877
Spread NTC Levy	2,297,193	1,530,104	191,100	1,164,080	257,469	717,441	6,157,387
Spread MKV Levy	2,525	29,620	103	695,990	0	0	728,238
Tax Incr Financing Levy							344,863
	Homestead Credit	310,356		Taconite credit		17,050	
	Agricultural Credit	25,431		Disparity Reduction Credit		5,505	