

House Research Simulation Report: Property Tax

Simulation #9A6

Date 1/7/2010

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

DESCRIPTION

BASELINE: Final Pay 2008 (corrected)

ALTERNATIVE: Final Pay 2009 (corrected)

This report compares property taxes payable in 2009 to property taxes payable in 2008. For both years, the simulation uses final data as reported by the counties to the Dept. of Revenue for both property values and levies. This report corrects a minor error in its predecessor, #9A5, affecting only the “tax burdens on hypothetical properties” portion of the report, for commercial-industrial properties in the metro area and the taconite city and town regions.

KEY POINTS

- **Statewide, property taxes increased by \$426 million, or 5.9%.** Approximately \$128 million of the \$426 million increase was borne by new construction - property appearing on the tax rolls for the first time in 2009. The overall tax increases are 6.2% in Greater Minnesota and 5.6% in the Metro area.
- **On a statewide average basis, property tax increases on existing properties vary** from 2 % (on residential homesteads) to 21.1% (on low-income apartments). Increases on the largest property types are 5.3% on residential non-homestead property, 3% on regular apartments, 6.2% on commercial-industrial property, 6.5% on agricultural property, and 8.3% on seasonal-recreational property.

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

BASELINE: Final Pay 2008

- **Property values** (taxable market values) are actual values reported by county assessors on the abstracts of assessment. (Note that property value in JOBZ zones is not included in the figures shown.)
- **Local government levies** are levies reported by county auditors on the abstracts of tax lists.
- **Property tax credits** are as reported by county auditors on the abstracts of tax lists.

ALTERNATIVE: Final Pay 2009

- **Market values** are actual values reported by county assessors on the abstracts of assessment. (Note that property value in JOBZ zones is not included in the figures shown, nor is value excluded under the disabled veterans exclusion.)
- **Local government levies** are levies reported by county auditors on the abstracts of tax lists.
- **Property tax credits** are as reported by county auditors on the abstracts of tax lists.
- The **state levy** is \$774.0 million, as reported on the abstracts of tax lists.

SIMULATION PARAMETERS

	Baseline	Alternative
Residential homestead:		
<\$500,000	1.0%	1.0%
>\$500,000	1.25	1.25
Residential non-homestead:		
Single unit:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
2-3 unit and undeveloped land	1.25	1.25
Apartments:		
Regular	1.25	1.25
Low-income	0.75	0.75
Commercial-industrial-public utility:		
<\$150,000	1.5	1.5
>\$150,000	2.0	2.0
Electric generation machinery	2.0	2.0
Seasonal recreational commercial:		
Homestead resorts (1c):		
<\$500,000	0.55	0.5
\$500,000 - \$600,000	1.0	0.5
\$600,000- \$2,200,000	1.0	1.0
\$2,200,000-\$2,300,000	1.25	1.0
>\$2,300,000	1.25	1.25
Nonhomestead resorts (4c):		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Seasonal recreational residential:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Disabled homestead:		
< \$32,000	0.45	0.45
\$32,000 - \$50,000	1.0	0.45
Agricultural land & buildings:		
Homestead:		
<\$790,000	0.55	0.5
\$790,000 - \$890,000	1.0	0.5
>\$890,000	1.0	1.0
Non-homestead:		
Agricultural and timberland	1.0	1.0
Managed forest land	1.0	0.65

House Research Department

STATEWIDE

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	324,601,411	321,511,239	-3,090,172	-1.0	3,405,513	3,474,033	68,520	2.0	1.05	1.08
ResNonHm Exist	39,903,402	40,714,513	811,111	2.0	483,209	508,921	25,712	5.3	1.21	1.25
Apartments Exist	18,432,170	18,080,974	-351,196	-1.9	265,412	273,353	7,942	3.0	1.44	1.51
Low-inc Apts Exi	2,306,468	2,681,466	374,998	16.3	21,034	25,479	4,446	21.1	0.91	0.95
Seas Rec: Exist	24,773,420	27,951,208	3,177,788	12.8	212,154	229,801	17,647	8.3	0.86	0.82
Com/Ind Lo Exist	9,806,419	9,732,337	-74,082	-0.8	240,956	241,256	300	0.1	2.46	2.48
Com/Ind Hi Exist	62,976,411	65,967,251	2,990,840	4.7	1,986,167	2,123,267	137,100	6.9	3.15	3.22
Publ U: Elec Gen	1,554,471	1,507,508	-46,963	-3.0	33,813	33,262	-551	-1.6	2.18	2.21
Publ U: Other	5,983,850	6,196,823	212,973	3.6	181,162	187,946	6,785	3.7	3.03	3.03
AgHm House Exist	12,426,407	12,374,334	-52,074	-0.4	102,783	103,399	615	0.6	0.83	0.84
AgHm Land: Exist	38,441,676	43,001,594	4,559,918	11.9	177,017	183,983	6,966	3.9	0.46	0.43
Ag NonHm: Exist	19,780,644	22,745,866	2,965,221	15.0	165,110	186,514	21,404	13.0	0.83	0.82
Misc props	791,820	869,874	78,054	9.9	11,439	13,207	1,768	15.5	1.44	1.52
ResHmstd: NewCon	0	3,201,778	3,201,778	0.0	0	34,086	34,086	0.0	0.00	1.06
All Other NewCon	0	4,850,297	4,850,297	0.0	0	93,529	93,529	0.0	0.00	1.93
Total	561,778,571	581,387,062	19,608,490	3.5	7,285,769	7,712,036	426,268	5.9	1.30	1.33

Tax Base

Tax Rates

						Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	6,338,736	6,552,547	213,810	3.4	County	40.09	41.05	0.051	0.050
(-) TIF Tax Capacity	304,916	306,395	1,480	0.5	City/Town	30.36	30.56	0.660	0.671
(-) FD Contrib Tax Cap	350,278	400,256	49,978	14.3	School District	20.36	20.81	14.248	15.477
(=) Taxable Tax Capacity	5,683,542	5,845,895	162,353	2.9	Special District	4.59	4.42	0.006	0.005
FD Distrib Tax Cap	350,278	400,271	49,993	14.3	Total	95.40	96.84	14.966	16.203

GREATER MINNESOTA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	105,707,884	108,019,525	2,311,642	2.2	1,036,524	1,068,372	31,848	3.1	0.98	0.99
ResNonHm Exist	13,129,786	13,507,091	377,305	2.9	157,945	162,939	4,994	3.2	1.20	1.21
Apartments Exist	3,742,223	3,686,331	-55,893	-1.5	57,203	57,092	-111	-0.2	1.53	1.55
Low-inc Apts Exi	803,687	921,208	117,521	14.6	7,754	9,011	1,257	16.2	0.96	0.98
Seas Rec: Exist	24,315,574	27,439,550	3,123,975	12.8	207,354	224,322	16,968	8.2	0.85	0.82
Com/Ind Lo Exist	5,756,313	5,732,429	-23,885	-0.4	143,244	142,572	-672	-0.5	2.49	2.49
Com/Ind Hi Exist	13,450,140	14,251,995	801,855	6.0	429,462	456,652	27,190	6.3	3.19	3.20
Publ U: Elec Gen	1,223,850	1,155,867	-67,982	-5.6	26,749	25,482	-1,267	-4.7	2.19	2.20
Publ U: Other	3,663,144	3,840,387	177,242	4.8	108,654	112,920	4,265	3.9	2.97	2.94
AgHm House Exist	11,043,029	11,064,319	21,290	0.2	90,602	91,675	1,073	1.2	0.82	0.83
AgHm Land: Exist	36,692,660	41,103,004	4,410,344	12.0	170,106	176,867	6,761	4.0	0.46	0.43
Ag NonHm: Exist	18,381,553	21,089,580	2,708,027	14.7	153,091	171,931	18,841	12.3	0.83	0.82
Misc props	263,390	317,914	54,524	20.7	3,984	5,093	1,110	27.9	1.51	1.60
ResHmstd: NewCon	0	1,384,564	1,384,564	0.0	0	13,546	13,546	0.0	0.00	0.98
All Other NewCon	0	2,155,701	2,155,701	0.0	0	35,406	35,406	0.0	0.00	1.64
Total	238,173,234	255,669,463	17,496,229	7.3	2,592,672	2,753,881	161,210	6.2	1.09	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	2,478,443	2,636,836	158,392	6.4	County	47.25	46.83	0.027	0.025
(-) TIF Tax Capacity	48,598	47,675	-923	-1.9	City/Town	27.36	26.89	0.313	0.300
(-) FD Contrib Tax Cap	3,427	4,462	1,036	30.2	School District	19.02	18.79	11.725	12.595
(=) Taxable Tax Capacity	<u>2,426,419</u>	<u>2,584,698</u>	<u>158,279</u>	<u>6.5</u>	Special District	<u>1.55</u>	<u>1.54</u>	<u>0.019</u>	<u>0.014</u>
FD Distrib Tax Cap	3,427	4,478	1,051	30.7	Total	95.18	94.05	12.085	12.934

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	108,100	110,500	2.2	884	909	25	2.8	0.82	0.82
Res Hmstd: Avg Val	162,100	165,600	2.2	1,512	1,548	36	2.4	0.93	0.93
Res Hmstd: Hi Val	216,100	220,800	2.2	2,140	2,189	48	2.3	0.99	0.99
Res Hmstd: Ex-Hi Val	324,300	331,400	2.2	3,398	3,471	73	2.2	1.05	1.05
Apartment	300,000	295,500	-1.5	3,932	3,856	-76	-1.9	1.31	1.31
Comm/Ind: Lo Val	150,000	158,900	5.9	3,353	3,591	238	7.1	2.24	2.26
Comm/Ind: Med Val	300,000	317,900	6.0	7,764	8,232	468	6.0	2.59	2.59
Comm/Ind: Hi Val	1,000,000	1,059,600	6.0	28,346	29,878	1,531	5.4	2.83	2.82

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	Alter
Res Hmstd: Exist	218,893,527	213,491,714	-5,401,814	-2.5	2,368,989	2,405,661	36,672	1.5	1.08	1.13
ResNonHm Exist	26,773,616	27,207,422	433,806	1.6	325,264	345,981	20,718	6.4	1.21	1.27
Apartments Exist	14,689,947	14,394,644	-295,304	-2.0	208,209	216,261	8,052	3.9	1.42	1.50
Low-inc Apts Exi	1,502,781	1,760,259	257,477	17.1	13,279	16,468	3,188	24.0	0.88	0.94
Seas Rec: Exist	457,846	511,659	53,813	11.8	4,801	5,479	679	14.1	1.05	1.07
Com/Ind Lo Exist	4,050,106	3,999,908	-50,198	-1.2	97,712	98,684	972	1.0	2.41	2.47
Com/Ind Hi Exist	49,526,271	51,715,256	2,188,985	4.4	1,556,705	1,666,616	109,911	7.1	3.14	3.22
Publ U: Elec Gen	330,622	351,641	21,019	6.4	7,064	7,780	715	10.1	2.14	2.21
Publ U: Other	2,320,706	2,356,436	35,731	1.5	72,508	75,027	2,519	3.5	3.12	3.18
AgHm House Exist	1,383,378	1,310,015	-73,363	-5.3	12,181	11,724	-457	-3.8	0.88	0.89
AgHm Land: Exist	1,749,016	1,898,590	149,574	8.6	6,911	7,116	205	3.0	0.40	0.37
Ag NonHm: Exist	1,399,092	1,656,286	257,195	18.4	12,019	14,583	2,564	21.3	0.86	0.88
Misc props	528,430	551,960	23,530	4.5	7,455	8,114	658	8.8	1.41	1.47
ResHmstd: NewCon	0	1,817,214	1,817,214	0.0	0	20,540	20,540	0.0	0.00	1.13
All Other NewCon	0	2,694,596	2,694,596	0.0	0	58,122	58,122	0.0	0.00	2.16
Total	323,605,338	325,717,599	2,112,261	0.7	4,693,097	4,958,155	265,058	5.6	1.45	1.52

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	3,860,293	3,915,711	55,418	1.4	County	34.75	36.47	0.063	0.062
(-) TIF Tax Capacity	256,318	258,720	2,402	0.9	City/Town	32.60	33.48	0.834	0.863
(-) FD Contrib Tax Cap	346,851	395,794	48,942	14.1	School District	21.36	22.40	15.507	16.966
(=) Taxable Tax Capacity	3,257,124	3,261,197	4,074	0.1	Special District	6.85	6.70	0.000	0.000
FD Distrib Tax Cap	346,851	395,794	48,942	14.1	Total	95.56	99.04	16.403	17.892

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	188,900	184,200	-2.5	1,913	1,947	35	1.8	1.01	1.06
Res Hmstd: Avg Val	283,200	276,200	-2.5	3,053	3,106	53	1.7	1.08	1.12
Res Hmstd: Hi Val	377,600	368,300	-2.5	4,195	4,266	71	1.7	1.11	1.16
Res Hmstd: Ex-Hi Val	566,500	552,500	-2.5	6,501	6,591	89	1.4	1.15	1.19
Apartment	300,000	294,000	-2.0	4,075	4,166	90	2.2	1.36	1.42
Comm/Ind: Lo Val	150,000	156,600	4.4	3,569	3,856	287	8.0	2.38	2.46
Comm/Ind: Med Val	300,000	313,300	4.4	8,246	8,842	596	7.2	2.75	2.82
Comm/Ind: Hi Val	1,000,000	1,044,200	4.4	30,073	32,097	2,024	6.7	3.01	3.07

GREATER MINNESOTA CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	59,986,958	60,590,333	603,375	1.0	663,240	680,413	17,173	2.6	1.11	1.12
ResNonHm Exist	8,355,649	8,434,615	78,966	0.9	110,860	113,045	2,185	2.0	1.33	1.34
Apartments Exist	3,677,863	3,620,528	-57,335	-1.6	56,484	56,363	-122	-0.2	1.54	1.56
Low-inc Apts Exi	802,927	920,311	117,384	14.6	7,746	9,003	1,256	16.2	0.96	0.98
Seas Rec: Exist	3,132,050	3,469,220	337,170	10.8	29,851	31,882	2,031	6.8	0.95	0.92
Com/Ind Lo Exist	4,697,019	4,677,877	-19,142	-0.4	121,591	121,104	-487	-0.4	2.59	2.59
Com/Ind Hi Exist	12,198,325	12,929,153	730,828	6.0	395,874	421,228	25,354	6.4	3.25	3.26
Publ U: Elec Gen	1,192,762	1,128,851	-63,911	-5.4	26,206	25,050	-1,156	-4.4	2.20	2.22
Publ U: Other	1,383,411	1,392,747	9,336	0.7	45,446	45,883	437	1.0	3.29	3.29
AgHm House Exist	376,427	353,934	-22,493	-6.0	4,106	3,969	-136	-3.3	1.09	1.12
AgHm Land: Exist	484,244	532,287	48,043	9.9	2,691	2,781	91	3.4	0.56	0.52
Ag NonHm: Exist	661,618	757,164	95,546	14.4	7,462	8,551	1,089	14.6	1.13	1.13
Misc props	207,786	258,859	51,072	24.6	3,337	4,402	1,064	31.9	1.61	1.70
ResHmstd: NewCon	0	765,122	765,122	0.0	0	8,503	8,503	0.0	0.00	1.11
All Other NewCon	0	1,206,799	1,206,799	0.0	0	26,603	26,603	0.0	0.00	2.20
Total	97,157,038	101,037,799	3,880,761	4.0	1,474,895	1,558,781	83,886	5.7	1.52	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	1,154,982	1,206,020	51,038	4.4	County	46.57	46.52	0.023	0.021
(-) TIF Tax Capacity	48,063	47,120	-943	-2.0	City/Town	43.99	43.94	0.532	0.513
(-) FD Contrib Tax Cap	2,419	3,081	662	27.4	School District	20.48	20.69	12.155	13.201
(=) Taxable Tax Capacity	<u>1,104,499</u>	<u>1,155,819</u>	<u>51,320</u>	<u>4.6</u>	Special District	<u>1.71</u>	<u>1.72</u>	<u>0.033</u>	<u>0.024</u>
FD Distrib Tax Cap	2,722	3,554	832	30.6	Total	112.76	112.87	12.744	13.759

**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	94,400	95,300	1.0	897	920	23	2.5	0.95	0.97
Res Hmstd: Avg Val	141,600	143,000	1.0	1,532	1,567	35	2.3	1.08	1.1
Res Hmstd: Hi Val	188,700	190,600	1.0	2,166	2,213	47	2.2	1.15	1.16
Res Hmstd: Ex-Hi Val	283,100	285,900	1.0	3,435	3,505	70	2.0	1.21	1.23
Apartment	300,000	295,300	-1.6	4,611	4,573	-38	-0.8	1.54	1.55
Comm/Ind: Lo Val	150,000	159,000	6.0	3,759	4,065	306	8.1	2.51	2.56
Comm/Ind: Med Val	300,000	318,000	6.0	8,706	9,316	610	7.0	2.90	2.93
Comm/Ind: Hi Val	1,000,000	1,059,900	6.0	31,796	33,821	2,025	6.4	3.18	3.19

GREATER MINNESOTA TOWNS

Tax Burdens by Property Class	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	45,720,926	47,429,192	1,708,267	3.7	373,284	387,959	14,676	3.9	0.82	0.82
ResNonHm Exist	4,774,138	5,072,476	298,339	6.2	47,086	49,895	2,809	6.0	0.99	0.98
Apartments Exist	64,361	65,803	1,442	2.2	719	730	11	1.5	1.12	1.11
Low-inc Apts Exi	760	897	137	18.0	8	9	1	8.1	1.05	0.96
Seas Rec: Exist	21,183,525	23,970,330	2,786,805	13.2	177,503	192,440	14,937	8.4	0.84	0.80
Com/Ind Lo Exist	1,059,295	1,054,552	-4,743	-0.4	21,653	21,468	-185	-0.9	2.04	2.04
Com/Ind Hi Exist	1,251,815	1,322,842	71,027	5.7	33,588	35,424	1,835	5.5	2.68	2.68
Publ U: Elec Gen	31,087	27,016	-4,071	-13.1	543	432	-111	-20.4	1.75	1.60
Publ U: Other	2,279,733	2,447,640	167,906	7.4	63,208	67,036	3,828	6.1	2.77	2.74
AgHm House Exist	10,666,602	10,710,385	43,783	0.4	86,497	87,706	1,209	1.4	0.81	0.82
AgHm Land: Exist	36,208,416	40,570,717	4,362,301	12.0	167,415	174,085	6,670	4.0	0.46	0.43
Ag NonHm: Exist	17,719,935	20,332,388	2,612,453	14.7	145,628	163,380	17,752	12.2	0.82	0.80
Misc props	55,603	59,055	3,452	6.2	647	692	45	7.0	1.16	1.17
ResHmstd: NewCon	0	619,442	619,442	0.0	0	5,043	5,043	0.0	0.00	0.81
All Other NewCon	0	948,902	948,902	0.0	0	8,803	8,803	0.0	0.00	0.93
Total	141,016,196	154,631,636	13,615,440	9.7	1,117,777	1,195,100	77,323	6.9	0.79	0.77

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,323,462	1,430,816	107,354	8.1	County	47.82	47.08	0.032	0.030
(-) TIF Tax Capacity	534	555	21	3.9	City/Town	13.46	13.10	0.008	0.008
(-) FD Contrib Tax Cap	1,008	1,382	374	37.1	School District	17.80	17.26	11.127	11.762
(=) Taxable Tax Capacity	1,321,920	1,428,879	106,959	8.1	Special District	1.41	1.40	0.000	0.000
FD Distrib Tax Cap	705	924	219	31.1	Total	80.50	78.83	11.166	11.800

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	133,600	138,600	3.7	972	1,009	36	3.7	0.73	0.73
Res Hmstd: Avg Val	200,300	207,800	3.7	1,644	1,698	54	3.3	0.82	0.82
Res Hmstd: Hi Val	267,100	277,100	3.7	2,316	2,388	72	3.1	0.87	0.86
Res Hmstd: Ex-Hi Val	400,700	415,700	3.7	3,661	3,768	106	2.9	0.91	0.91
Apartment	300,000	306,700	2.2	3,354	3,384	31	0.9	1.12	1.10
Comm/Ind: Lo Val	150,000	158,500	5.7	3,009	3,194	184	6.1	2.01	2.01
Comm/Ind: Med Val	300,000	317,000	5.7	6,965	7,319	354	5.1	2.32	2.31
Comm/Ind: Hi Val	1,000,000	1,056,700	5.7	25,427	26,571	1,144	4.5	2.54	2.51

NORTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	5,012,689	5,117,057	104,368	2.1	57,890	59,302	1,412	2.4	1.15	1.16
ResNonHm Exist	640,444	660,150	19,706	3.1	8,898	9,166	268	3.0	1.39	1.39
Apartments Exist	406,780	407,332	552	0.1	6,589	6,596	7	0.1	1.62	1.62
Low-inc Apts Exi	92,460	103,036	10,576	11.4	943	1,045	102	10.8	1.02	1.01
Seas Rec: Exist	205,381	237,328	31,947	15.6	2,233	2,518	285	12.8	1.09	1.06
Com/Ind Lo Exist	581,445	577,506	-3,939	-0.7	15,226	15,011	-214	-1.4	2.62	2.60
Com/Ind Hi Exist	1,074,937	1,116,893	41,956	3.9	32,146	33,138	992	3.1	2.99	2.97
Publ U: Elec Gen	21,839	18,837	-3,002	-13.7	494	433	-62	-12.5	2.26	2.30
Publ U: Other	96,901	97,868	967	1.0	3,392	3,395	2	0.1	3.50	3.47
AgHm House Exist	20,532	20,204	-328	-1.6	239	233	-6	-2.4	1.16	1.15
AgHm Land: Exist	41,897	46,322	4,425	10.6	273	269	-4	-1.4	0.65	0.58
Ag NonHm: Exist	43,381	51,384	8,003	18.4	544	635	91	16.8	1.25	1.24
Misc props	24,779	32,237	7,458	30.1	398	569	171	43.0	1.61	1.76
ResHmstd: NewCon	0	89,035	89,035	0.0	0	997	997	0.0	0.00	1.12
All Other NewCon	0	135,437	135,437	0.0	0	2,827	2,827	0.0	0.00	2.09
Total	8,263,464	8,710,628	447,163	5.4	129,265	136,134	6,869	5.3	1.56	1.56

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	98,508	103,994	5,486	5.6	County	51.66	50.15	0.000	0.000
(-) TIF Tax Capacity	4,880	5,266	385	7.9	City/Town	45.67	46.16	0.311	0.301
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.01	22.12	11.619	11.644
(=) Taxable Tax Capacity	93,628	98,728	5,100	5.4	Special District	3.53	3.60	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	122.87	122.03	11.931	11.946

**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	72,600	74,100	2.1	688	696	8	1.2	0.95	0.94
Res Hmstd:Avg Val	108,900	111,200	2.1	1,194	1,218	24	2.0	1.1	1.09
Res Hmstd: Hi Val	145,200	148,200	2.1	1,716	1,747	31	1.8	1.18	1.18
Res Hmstd: Ex-Hi Val	217,800	222,300	2.1	2,760	2,806	46	1.7	1.27	1.26
Apartment	300,000	300,400	0.1	4,966	4,941	-24	-0.5	1.66	1.64
Comm/Ind: Lo Val	150,000	155,900	3.9	3,974	4,151	177	4.5	2.65	2.66
Comm/Ind: Med Val	300,000	311,700	3.9	9,213	9,554	342	3.7	3.07	3.07
Comm/Ind: Hi Val	1,000,000	1,039,000	3.9	33,661	34,778	1,117	3.3	3.37	3.35

NORTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	6,011,321	6,330,600	319,279	5.3	47,371	49,501	2,131	4.5	0.79	0.78
ResNonHm Exist	537,263	575,496	38,233	7.1	5,306	5,605	299	5.6	0.99	0.97
Apartments Exist	10,064	10,972	908	9.0	96	104	8	8.7	0.95	0.95
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	4,344,613	4,921,294	576,681	13.3	36,389	39,585	3,197	8.8	0.84	0.80
Com/Ind Lo Exist	158,990	157,236	-1,754	-1.1	3,243	3,160	-83	-2.6	2.04	2.01
Com/Ind Hi Exist	182,796	196,280	13,484	7.4	5,108	5,415	307	6.0	2.79	2.76
Publ U: Elec Gen	420	404	-16	-3.8	7	6	0	-6.6	1.58	1.53
Publ U: Other	419,631	426,318	6,688	1.6	12,210	12,160	-50	-0.4	2.91	2.85
AgHm House Exist	1,522,233	1,561,785	39,552	2.6	12,246	12,439	194	1.6	0.80	0.80
AgHm Land: Exist	5,878,637	6,686,586	807,949	13.7	28,337	29,127	790	2.8	0.48	0.44
Ag NonHm: Exist	3,490,502	4,080,810	590,308	16.9	31,282	34,968	3,686	11.8	0.90	0.86
Misc props	7,263	7,554	291	4.0	84	85	1	1.1	1.16	1.13
ResHmstd: NewCon	0	111,999	111,999	0.0	0	882	882	0.0	0.00	0.79
All Other NewCon	0	168,944	168,944	0.0	0	1,689	1,689	0.0	0.00	1.00
Total	22,563,734	25,236,279	2,672,545	11.8	181,677	194,728	13,051	7.2	0.81	0.77

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	210,857	232,170	21,314	10.1	County	48.39	46.82	0.000	0.000
(-) TIF Tax Capacity	18	100	82	446.8	City/Town	13.05	12.71	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.53	15.58	12.758	13.213
(=) Taxable Tax Capacity	210,838	232,070	21,232	10.1	Special District	3.31	3.40	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	81.28	78.52	12.758	13.213

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	123,400	130,000	5.3	899	937	38	4.2	0.73	0.72
Res Hmstd: Avg Val	185,000	194,800	5.3	1,534	1,590	56	3.6	0.83	0.82
Res Hmstd: Hi Val	246,600	259,700	5.3	2,169	2,244	75	3.5	0.88	0.86
Res Hmstd: Ex-Hi Val	370,000	389,700	5.3	3,440	3,553	113	3.3	0.93	0.91
Apartment	300,000	327,100	9.0	3,431	3,643	212	6.2	1.14	1.11
Comm/Ind: Lo Val	150,000	161,100	7.4	3,051	3,276	225	7.4	2.03	2.03
Comm/Ind: Med Val	300,000	322,100	7.4	7,054	7,479	425	6.0	2.35	2.32
Comm/Ind: Hi Val	1,000,000	1,073,800	7.4	25,738	27,102	1,364	5.3	2.57	2.52

NORTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	3,937,108	3,983,144	46,036	1.2	35,220	34,691	-529	-1.5	0.89	0.87
ResNonHm Exist	613,307	664,434	51,127	8.3	7,162	7,563	401	5.6	1.17	1.14
Apartments Exist	206,781	208,042	1,261	0.6	2,936	2,926	-10	-0.3	1.42	1.41
Low-inc Apts Exi	69,285	77,712	8,427	12.2	658	732	74	11.3	0.95	0.94
Seas Rec: Exist	2,188,621	2,398,820	210,200	9.6	18,657	19,462	805	4.3	0.85	0.81
Com/Ind Lo Exist	508,386	508,075	-311	-0.1	12,149	11,947	-202	-1.7	2.39	2.35
Com/Ind Hi Exist	1,071,812	1,108,189	36,376	3.4	32,337	32,947	610	1.9	3.02	2.97
Publ U: Elec Gen	1,272	2,156	884	69.5	33	60	27	82.8	2.59	2.79
Publ U: Other	77,258	75,048	-2,211	-2.9	2,459	2,310	-150	-6.1	3.18	3.08
AgHm House Exist	30,375	29,268	-1,106	-3.6	287	276	-10	-3.6	0.94	0.94
AgHm Land: Exist	41,789	45,683	3,894	9.3	166	165	-1	-0.4	0.40	0.36
Ag NonHm: Exist	49,600	57,342	7,742	15.6	409	451	42	10.3	0.82	0.79
Misc props	12,950	20,786	7,836	60.5	195	336	141	72.2	1.51	1.62
ResHmstd: NewCon	0	43,160	43,160	0.0	0	366	366	0.0	0.00	0.85
All Other NewCon	0	110,190	110,190	0.0	0	1,755	1,755	0.0	0.00	1.59
Total	8,808,544	9,332,049	523,505	5.9	112,668	115,988	3,320	2.9	1.28	1.24

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	103,961	110,204	6,243	6.0	County	38.11	36.28	0.000	0.000
(-) TIF Tax Capacity	3,040	3,092	52	1.7	City/Town	36.72	35.85	0.090	0.087
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.96	15.42	8.364	8.674
(=) Taxable Tax Capacity	100,922	107,113	6,191	6.1	Special District	0.73	0.71	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	91.52	88.26	8.454	8.761

**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	95,900	97,000	1.1	673	656	-17	-2.5	0.70	0.68
Res Hmstd:Avg Val	143,800	145,500	1.2	1,195	1,170	-24	-2.0	0.83	0.80
Res Hmstd: Hi Val	191,700	193,900	1.1	1,717	1,683	-33	-1.9	0.9	0.87
Res Hmstd: Ex-Hi Val	287,600	291,000	1.2	2,762	2,713	-49	-1.8	0.96	0.93
Apartment	300,000	301,800	0.6	3,686	3,594	-92	-2.5	1.23	1.19
Comm/Ind: Lo Val	150,000	155,100	3.4	3,216	3,280	63	2.0	2.14	2.11
Comm/Ind: Med Val	300,000	310,200	3.4	7,463	7,562	99	1.3	2.49	2.44
Comm/Ind: Hi Val	1,000,000	1,033,900	3.4	27,278	27,542	264	1.0	2.73	2.66

NORTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	7,111,726	7,384,720	272,994	3.8	51,035	51,788	753	1.5	0.72	0.70
ResNonHm Exist	701,186	750,053	48,867	7.0	6,305	6,565	260	4.1	0.90	0.88
Apartments Exist	18,417	18,940	523	2.8	200	205	4	2.1	1.09	1.08
Low-inc Apts Exi	760	897	137	18.0	8	9	1	8.1	1.05	0.96
Seas Rec: Exist	6,699,734	7,531,437	831,704	12.4	51,739	55,490	3,751	7.2	0.77	0.74
Com/Ind Lo Exist	202,059	201,530	-529	-0.3	3,814	3,742	-72	-1.9	1.89	1.86
Com/Ind Hi Exist	170,693	173,855	3,163	1.9	4,125	4,132	8	0.2	2.42	2.38
Publ U: Elec Gen	3,512	4,924	1,412	40.2	71	97	27	37.6	2.02	1.98
Publ U: Other	358,354	388,880	30,526	8.5	10,119	10,640	521	5.2	2.82	2.74
AgHm House Exist	1,086,203	1,106,230	20,027	1.8	8,740	8,765	25	0.3	0.80	0.79
AgHm Land: Exist	2,265,179	2,566,199	301,020	13.3	9,148	9,204	56	0.6	0.40	0.36
Ag NonHm: Exist	1,161,728	1,428,823	267,095	23.0	9,913	11,592	1,680	16.9	0.85	0.81
Misc props	9,720	10,095	375	3.9	101	105	4	3.9	1.04	1.04
ResHmstd: NewCon	0	116,098	116,098	0.0	0	852	852	0.0	0.00	0.73
All Other NewCon	0	198,366	198,366	0.0	0	1,546	1,546	0.0	0.00	0.78
Total	19,789,269	21,881,049	2,091,779	10.6	155,318	164,733	9,415	6.1	0.78	0.75

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	195,861	214,968	19,107	9.8	County	42.04	40.22	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	12.82	12.37	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.41	16.62	8.910	9.392
(=) Taxable Tax Capacity	195,861	214,968	19,107	9.8	Special District	0.85	0.82	0.000	0.000
FD Distrib Tax Cap	0	0	0	21.4	Total	73.13	70.03	8.910	9.392

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	127,900	132,800	3.8	792	802	10	1.3	0.62	0.60
Res Hmstd: Avg Val	191,800	199,200	3.9	1,374	1,389	15	1.1	0.72	0.7
Res Hmstd: Hi Val	255,600	265,400	3.8	1,954	1,974	20	1.0	0.76	0.74
Res Hmstd: Ex-Hi Val	383,500	398,200	3.8	3,119	3,149	30	1.0	0.81	0.79
Apartment	300,000	308,500	2.8	3,009	2,990	-19	-0.6	1.00	0.97
Comm/Ind: Lo Val	150,000	152,800	1.9	2,809	2,805	-4	-0.1	1.87	1.84
Comm/Ind: Med Val	300,000	305,600	1.9	6,510	6,476	-34	-0.5	2.17	2.12
Comm/Ind: Hi Val	1,000,000	1,018,500	1.9	23,783	23,604	-178	-0.7	2.38	2.32

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	Alter
Res Hmstd: Exist	2,640,310	2,813,653	173,344	6.6	20,637	21,091	454	2.2	0.78	0.75
ResNonHm Exist	319,383	358,863	39,480	12.4	4,491	4,781	290	6.4	1.41	1.33
Apartments Exist	101,282	95,921	-5,361	-5.3	1,718	1,527	-192	-11.2	1.70	1.59
Low-inc Apts Exi	39,119	49,503	10,384	26.5	405	480	75	18.5	1.03	0.97
Seas Rec: Exist	334,236	387,494	53,258	15.9	3,714	4,118	404	10.9	1.11	1.06
Com/Ind Lo Exist	314,644	313,198	-1,445	-0.5	8,592	8,229	-363	-4.2	2.73	2.63
Com/Ind Hi Exist	439,441	478,232	38,792	8.8	15,642	16,238	596	3.8	3.56	3.40
Publ U: Elec Gen	194,972	188,733	-6,240	-3.2	3,705	3,512	-193	-5.2	1.90	1.86
Publ U: Other	128,767	129,248	481	0.4	4,139	4,067	-73	-1.8	3.21	3.15
AgHm House Exist	7,760	7,507	-253	-3.3	57	55	-2	-2.9	0.73	0.73
AgHm Land: Exist	6,323	7,010	687	10.9	17	17	0	0.3	0.26	0.24
Ag NonHm: Exist	72,050	91,048	18,998	26.4	895	1,096	201	22.4	1.24	1.20
Misc props	11,711	14,149	2,437	20.8	239	276	38	15.8	2.04	1.95
ResHmstd: NewCon	0	26,270	26,270	0.0	0	198	198	0.0	0.00	0.75
All Other NewCon	0	61,177	61,177	0.0	0	1,304	1,304	0.0	0.00	2.13
Total	4,609,997	5,022,006	412,009	8.9	64,252	66,988	2,736	4.3	1.39	1.33

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	55,626	60,298	4,673	8.4	County	47.67	45.42	0.000	0.000
(-) TIF Tax Capacity	1,528	1,143	-385	-25.2	City/Town	63.35	58.46	0.198	0.181
(-) FD Contrib Tax Cap	2,419	3,081	662	27.4	School District	7.87	9.15	8.736	8.260
(=) Taxable Tax Capacity	51,679	56,074	4,396	8.5	Special District	1.17	1.14	0.000	0.000
FD Distrib Tax Cap	2,722	3,554	832	30.6	Total	120.06	114.16	8.934	8.441

**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	63,600	67,800	6.6	276	270	-6	-2.2	0.43	0.4
Res Hmstd:Avg Val	95,300	101,600	6.6	653	675	22	3.4	0.69	0.66
Res Hmstd: Hi Val	127,000	135,300	6.5	1,090	1,118	28	2.6	0.86	0.83
Res Hmstd: Ex-Hi Val	190,600	203,100	6.6	1,968	2,011	43	2.2	1.03	0.99
Apartment	300,000	284,100	-5.3	4,770	4,294	-476	-10.0	1.59	1.51
Comm/Ind: Lo Val	150,000	163,200	8.8	3,926	4,217	290	7.4	2.62	2.58
Comm/Ind: Med Val	300,000	326,500	8.8	9,117	9,654	537	5.9	3.04	2.96
Comm/Ind: Hi Val	1,000,000	1,088,300	8.8	33,340	35,018	1,678	5.0	3.33	3.22

TACONITE TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	5,543,216	5,916,777	373,562	6.7	31,871	33,230	1,359	4.3	0.57	0.56
ResNonHm Exist	453,015	497,630	44,615	9.8	3,879	4,139	260	6.7	0.86	0.83
Apartments Exist	5,632	6,149	517	9.2	56	60	4	7.3	0.99	0.97
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	5,740,109	6,590,933	850,824	14.8	47,263	51,634	4,372	9.2	0.82	0.78
Com/Ind Lo Exist	92,076	92,461	385	0.4	1,885	1,852	-33	-1.7	2.05	2.00
Com/Ind Hi Exist	159,687	168,604	8,917	5.6	4,390	4,587	197	4.5	2.75	2.72
Publ U: Elec Gen	3,244	701	-2,543	-78.4	49	13	-37	-74.2	1.53	1.83
Publ U: Other	264,970	272,804	7,833	3.0	7,141	7,234	93	1.3	2.69	2.65
AgHm House Exist	205,040	214,870	9,830	4.8	680	699	19	2.8	0.33	0.33
AgHm Land: Exist	333,337	389,128	55,792	16.7	647	721	74	11.4	0.19	0.19
Ag NonHm: Exist	792,305	990,772	198,467	25.0	6,040	7,199	1,159	19.2	0.76	0.73
Misc props	8,215	8,974	759	9.2	88	91	3	3.5	1.07	1.02
ResHmstd: NewCon	0	73,398	73,398	0.0	0	398	398	0.0	0.00	0.54
All Other NewCon	0	123,492	123,492	0.0	0	989	989	0.0	0.00	0.80
Total	13,600,846	15,346,695	1,745,848	12.8	103,989	112,845	8,856	8.5	0.76	0.74

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	139,990	157,486	17,496	12.5	County	49.09	46.55	0.000	0.000
(-) TIF Tax Capacity	270	272	2	0.6	City/Town	13.05	12.12	0.000	0.000
(-) FD Contrib Tax Cap	1,008	1,381	374	37.1	School District	8.24	8.37	5.597	5.168
(=) Taxable Tax Capacity	138,712	155,833	17,120	12.3	Special District	2.06	2.02	0.000	0.000
FD Distrib Tax Cap	704	923	219	31.1	Total	72.43	69.05	5.597	5.168

**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	131,700	140,600	6.8	459	483	24	5.2	0.35	0.34
Res Hmstd:Avg Val	197,500	210,800	6.7	1,031	1,067	35	3.4	0.52	0.51
Res Hmstd: Hi Val	263,300	281,000	6.7	1,604	1,651	47	2.9	0.61	0.59
Res Hmstd: Ex-Hi Val	395,000	421,600	6.7	2,750	2,814	64	2.3	0.7	0.67
Apartment	300,000	327,500	9.2	2,884	2,996	112	3.9	0.96	0.91
Comm/Ind: Lo Val	150,000	158,400	5.6	2,904	3,056	152	5.2	1.94	1.93
Comm/Ind: Med Val	300,000	316,800	5.6	6,747	7,034	286	4.2	2.25	2.22
Comm/Ind: Hi Val	1,000,000	1,055,800	5.6	24,685	25,593	909	3.7	2.47	2.42

DULUTH AREA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	5,394,835	5,460,975	66,140	1.2	55,810	56,343	533	1.0	1.03	1.03
ResNonHm Exist	870,791	930,373	59,581	6.8	10,856	11,594	738	6.8	1.25	1.25
Apartments Exist	320,570	334,941	14,371	4.5	4,652	4,869	217	4.7	1.45	1.45
Low-inc Apts Exi	61,115	65,268	4,153	6.8	545	584	38	7.0	0.89	0.89
Seas Rec: Exist	123,918	136,625	12,707	10.3	1,368	1,473	104	7.6	1.10	1.08
Com/Ind Lo Exist	223,253	226,912	3,659	1.6	5,355	5,417	62	1.2	2.40	2.39
Com/Ind Hi Exist	841,292	909,491	68,199	8.1	26,738	28,854	2,116	7.9	3.18	3.17
Publ U: Elec Gen	824	2,754	1,930	234.4	19	63	45	236.6	2.29	2.30
Publ U: Other	147,154	144,621	-2,533	-1.7	4,611	4,488	-122	-2.7	3.13	3.10
AgHm House Exist	16,568	17,115	548	3.3	157	158	1	0.6	0.95	0.92
AgHm Land: Exist	19,276	21,507	2,231	11.6	79	79	0	-0.3	0.41	0.37
Ag NonHm: Exist	32,492	39,645	7,153	22.0	325	376	51	15.7	1.00	0.95
Misc props	13,449	17,967	4,517	33.6	185	248	63	34.0	1.38	1.38
ResHmstd: NewCon	0	50,391	50,391	0.0	0	511	511	0.0	0.00	1.01
All Other NewCon	0	90,323	90,323	0.0	0	1,666	1,666	0.0	0.00	1.84
Total	8,065,536	8,448,907	383,371	4.8	110,700	116,723	6,023	5.4	1.37	1.38

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	92,999	97,922	4,923	5.3	County	60.58	58.93	0.000	0.000
(-) TIF Tax Capacity	5,685	6,285	600	10.5	City/Town	22.89	24.00	0.015	0.014
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.41	19.44	8.339	8.104
(=) Taxable Tax Capacity	87,314	91,637	4,323	5.0	Special District	4.59	4.69	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	107.47	107.05	8.354	8.118

**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	117,600	119,000	1.2	1,096	1,105	10	0.9	0.93	0.93
Res Hmstd:Avg Val	176,400	178,600	1.2	1,829	1,845	16	0.9	1.04	1.03
Res Hmstd: Hi Val	235,100	238,000	1.2	2,562	2,583	21	0.8	1.09	1.09
Res Hmstd: Ex-Hi Val	352,700	357,000	1.2	4,030	4,061	30	0.8	1.14	1.14
Apartment	300,000	313,400	4.5	4,281	4,448	168	3.9	1.43	1.42
Comm/Ind: Lo Val	150,000	162,200	8.1	3,574	3,934	360	10.1	2.38	2.43
Comm/Ind: Med Val	300,000	324,300	8.1	8,297	9,008	711	8.6	2.77	2.78
Comm/Ind: Hi Val	1,000,000	1,081,100	8.1	30,338	32,698	2,359	7.8	3.03	3.02

EAST CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	3,965,175	3,910,676	-54,499	-1.4	46,024	46,092	68	0.1	1.16	1.18
ResNonHm Exist	600,047	631,965	31,918	5.3	8,149	8,643	494	6.1	1.36	1.37
Apartments Exist	187,827	187,921	94	0.0	2,983	3,009	26	0.9	1.59	1.60
Low-inc Apts Exi	57,494	66,712	9,218	16.0	560	663	102	18.3	0.97	0.99
Seas Rec: Exist	103,809	116,097	12,287	11.8	1,381	1,528	147	10.7	1.33	1.32
Com/Ind Lo Exist	318,646	320,363	1,717	0.5	8,256	8,336	79	1.0	2.59	2.60
Com/Ind Hi Exist	635,602	657,353	21,751	3.4	21,648	22,562	914	4.2	3.41	3.43
Publ U: Elec Gen	1,196	1,109	-87	-7.3	32	29	-3	-8.9	2.65	2.60
Publ U: Other	86,217	86,141	-76	-0.1	2,940	2,958	18	0.6	3.41	3.43
AgHm House Exist	91,322	87,146	-4,175	-4.6	974	969	-5	-0.5	1.07	1.11
AgHm Land: Exist	77,708	86,202	8,494	10.9	370	375	6	1.6	0.48	0.44
Ag NonHm: Exist	51,782	58,105	6,323	12.2	607	691	84	13.8	1.17	1.19
Misc props	22,556	24,088	1,532	6.8	397	436	39	9.9	1.76	1.81
ResHmstd: NewCon	0	31,879	31,879	0.0	0	372	372	0.0	0.00	1.17
All Other NewCon	0	60,820	60,820	0.0	0	1,284	1,284	0.0	0.00	2.11
Total	6,199,382	6,326,577	127,195	2.1	94,320	97,948	3,627	3.8	1.52	1.55

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	71,229	72,834	1,605	2.3	County	54.77	55.51	0.066	0.064
(-) TIF Tax Capacity	2,561	2,511	-50	-2.0	City/Town	43.41	43.69	0.201	0.198
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.38	22.84	6.854	7.167
(=) Taxable Tax Capacity	68,668	70,323	1,655	2.4	Special District	0.83	0.85	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	121.39	122.89	7.121	7.429

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	113,100	111,500	-1.4	1,183	1,181	-2	-0.2	1.05	1.06
Res Hmstd:Avg Val	169,500	167,200	-1.4	1,958	1,957	-1	-0.1	1.16	1.17
Res Hmstd: Hi Val	226,000	222,900	-1.4	2,735	2,733	-2	-0.1	1.21	1.23
Res Hmstd: Ex-Hi Val	339,000	334,300	-1.4	4,289	4,285	-4	-0.1	1.27	1.28
Apartment	300,000	300,100	0.0	4,766	4,833	67	1.4	1.59	1.61
Comm/Ind: Lo Val	150,000	155,100	3.4	3,868	4,073	205	5.3	2.58	2.63
Comm/Ind: Med Val	300,000	310,300	3.4	8,991	9,412	421	4.7	3	3.03
Comm/Ind: Hi Val	1,000,000	1,034,200	3.4	32,895	34,315	1,419	4.3	3.29	3.32

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	Alter
Res Hmstd: Exist	6,311,472	6,333,342	21,870	0.3	59,198	59,962	764	1.3	0.94	0.95
ResNonHm Exist	743,351	781,369	38,018	5.1	7,960	8,434	475	6.0	1.07	1.08
Apartments Exist	5,406	5,477	71	1.3	65	66	1	1.1	1.20	1.20
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	1,949,901	2,178,395	228,495	11.7	18,919	20,247	1,328	7.0	0.97	0.93
Com/Ind Lo Exist	105,551	106,066	516	0.5	2,294	2,295	1	0.0	2.17	2.16
Com/Ind Hi Exist	96,471	101,926	5,456	5.7	2,728	2,894	165	6.1	2.83	2.84
Publ U: Elec Gen	10,002	6,701	-3,301	-33.0	223	128	-95	-42.4	2.23	1.92
Publ U: Other	172,582	180,497	7,915	4.6	5,166	5,407	241	4.7	2.99	3.00
AgHm House Exist	1,359,163	1,364,114	4,951	0.4	11,817	12,005	188	1.6	0.87	0.88
AgHm Land: Exist	1,417,794	1,622,190	204,397	14.4	5,132	5,413	281	5.5	0.36	0.33
Ag NonHm: Exist	621,679	762,895	141,216	22.7	5,746	6,878	1,132	19.7	0.92	0.90
Misc props	7,820	8,450	629	8.0	98	111	13	13.1	1.26	1.32
ResHmstd: NewCon	0	71,386	71,386	0.0	0	679	679	0.0	0.00	0.95
All Other NewCon	0	82,844	82,844	0.0	0	784	784	0.0	0.00	0.95
Total	12,801,189	13,605,653	804,464	6.3	119,348	125,305	5,956	5.0	0.93	0.92

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	125,510	131,898	6,388	5.1	County	54.22	53.99		0.158	0.155
(-) TIF Tax Capacity	14	0	-14	100.0	City/Town	16.67	16.53		0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.65	21.47		7.125	7.392
(=) Taxable Tax Capacity	125,495	131,898	6,402	5.1	Special District	0.70	0.76		0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	93.25	92.74		7.282	7.547

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	138,800	139,300	0.4	1,148	1,150	2	0.2	0.83	0.83
Res Hmstd: Avg Val	208,100	208,800	0.3	1,907	1,910	3	0.1	0.92	0.91
Res Hmstd: Hi Val	277,400	278,400	0.4	2,666	2,670	4	0.2	0.96	0.96
Res Hmstd: Ex-Hi Val	416,100	417,500	0.3	4,183	4,187	4	0.1	1.01	1.00
Apartment	300,000	304,000	1.3	3,715	3,754	38	1.0	1.24	1.23
Comm/Ind: Lo Val	150,000	158,500	5.7	3,238	3,463	225	6.9	2.16	2.18
Comm/Ind: Med Val	300,000	317,000	5.7	7,518	7,961	443	5.9	2.51	2.51
Comm/Ind: Hi Val	1,000,000	1,056,600	5.7	27,494	28,953	1,460	5.3	2.75	2.74

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	Alter
Res Hmstd: Exist	13,300,602	13,348,464	47,863	0.4	145,075	151,757	6,682	4.6	1.09	1.14
ResNonHm Exist	1,942,146	1,862,103	-80,042	-4.1	24,492	24,461	-32	-0.1	1.26	1.31
Apartments Exist	866,823	861,743	-5,080	-0.6	12,842	13,318	476	3.7	1.48	1.55
Low-inc Apts Exi	161,336	177,869	16,533	10.2	1,448	1,668	220	15.2	0.90	0.94
Seas Rec: Exist	109,253	118,047	8,794	8.0	1,353	1,474	121	9.0	1.24	1.25
Com/Ind Lo Exist	693,174	687,661	-5,513	-0.8	17,054	17,257	203	1.2	2.46	2.51
Com/Ind Hi Exist	2,945,017	3,060,169	115,151	3.9	94,348	100,120	5,771	6.1	3.20	3.27
Publ U: Elec Gen	600,434	569,245	-31,189	-5.2	12,777	12,121	-656	-5.1	2.13	2.13
Publ U: Other	415,799	433,620	17,820	4.3	13,005	13,705	700	5.4	3.13	3.16
AgHm House Exist	147,300	130,836	-16,463	-11.2	1,594	1,467	-127	-8.0	1.08	1.12
AgHm Land: Exist	135,883	142,473	6,590	4.8	593	599	7	1.1	0.44	0.42
Ag NonHm: Exist	210,765	235,567	24,802	11.8	2,220	2,544	324	14.6	1.05	1.08
Misc props	47,219	57,013	9,794	20.7	685	912	227	33.2	1.45	1.60
ResHmstd: NewCon	0	200,894	200,894	0.0	0	2,247	2,247	0.0	0.00	1.12
All Other NewCon	0	284,104	284,104	0.0	0	6,316	6,316	0.0	0.00	2.22
Total	21,575,751	22,169,808	594,057	2.8	327,485	349,965	22,479	6.9	1.52	1.58

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	261,546	269,797	8,251	3.2	County	41.32	42.25	0.000	0.000
(-) TIF Tax Capacity	12,075	11,229	-846	-7.0	City/Town	38.55	38.71	1.644	1.528
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.52	26.68	9.915	12.323
(=) Taxable Tax Capacity	249,471	258,568	9,097	3.6	Special District	2.01	1.97	0.147	0.109
FD Distrib Tax Cap	0	0	0	0.0	Total	107.40	109.61	11.705	13.959

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	127,500	128,000		0.4	1,261	1,324	63	5.0	0.99	1.03
Res Hmstd: Avg Val	191,200	191,900		0.4	2,077	2,172	95	4.6	1.09	1.13
Res Hmstd: Hi Val	254,900	255,800		0.4	2,893	3,019	126	4.3	1.14	1.18
Res Hmstd: Ex-Hi Val	382,400	383,800		0.4	4,527	4,716	189	4.2	1.18	1.23
Apartment	300,000	298,200		-0.6	4,379	4,502	123	2.8	1.46	1.51
Comm/Ind: Lo Val	150,000	155,900		3.9	3,623	3,888	266	7.3	2.42	2.49
Comm/Ind: Med Val	300,000	311,700		3.9	8,394	8,936	542	6.5	2.8	2.87
Comm/Ind: Hi Val	1,000,000	1,039,100		3.9	30,661	32,502	1,841	6.0	3.07	3.13

CENTRAL MINN TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	7,536,356	7,782,671	246,316	3.3	66,948	70,820	3,872	5.8	0.89	0.91
ResNonHm Exist	694,064	732,980	38,916	5.6	7,075	7,616	541	7.6	1.02	1.04
Apartments Exist	5,290	5,241	-49	-0.9	61	61	0	0.5	1.16	1.17
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	1,166,913	1,294,110	127,197	10.9	10,816	11,819	1,003	9.3	0.93	0.91
Com/Ind Lo Exist	155,316	150,273	-5,043	-3.2	3,180	3,135	-45	-1.4	2.05	2.09
Com/Ind Hi Exist	211,826	216,445	4,619	2.2	5,573	5,837	264	4.7	2.63	2.70
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	169,841	192,178	22,337	13.2	4,665	5,255	590	12.6	2.75	2.73
AgHm House Exist	1,559,036	1,470,357	-88,679	-5.7	13,387	12,948	-439	-3.3	0.86	0.88
AgHm Land: Exist	1,954,802	2,127,090	172,288	8.8	7,747	7,876	129	1.7	0.40	0.37
Ag NonHm: Exist	562,500	666,078	103,579	18.4	4,873	5,784	911	18.7	0.87	0.87
Misc props	8,785	9,060	275	3.1	97	106	9	9.1	1.11	1.17
ResHmstd: NewCon	0	79,261	79,261	0.0	0	733	733	0.0	0.00	0.92
All Other NewCon	0	83,369	83,369	0.0	0	996	996	0.0	0.00	1.19
Total	14,024,728	14,809,114	784,385	5.6	124,423	132,986	8,563	6.9	0.89	0.90

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	137,300	143,922	6,622	4.8	County	42.07	43.03	0.000	0.000
(-) TIF Tax Capacity	30	77	47	158.6	City/Town	16.70	16.33	0.039	0.038
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.50	24.53	10.660	11.661
(=) Taxable Tax Capacity	137,270	143,845	6,575	4.8	Special District	1.16	1.12	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	84.42	85.01	10.699	11.699

**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	167,500	173,000	3.3	1,372	1,456	85	6.2	0.82	0.84
Res Hmstd: Avg Val	251,200	259,400	3.3	2,243	2,370	127	5.6	0.89	0.91
Res Hmstd: Hi Val	334,800	345,700	3.3	3,114	3,282	168	5.4	0.93	0.95
Res Hmstd: Ex-Hi Val	502,400	518,800	3.3	4,784	5,057	273	5.7	0.95	0.97
Apartment	300,000	297,200	-0.9	3,487	3,506	19	0.5	1.16	1.18
Comm/Ind: Lo Val	150,000	153,300	2.2	3,090	3,200	109	3.5	2.06	2.09
Comm/Ind: Med Val	300,000	306,500	2.2	7,157	7,375	217	3.0	2.39	2.41
Comm/Ind: Hi Val	1,000,000	1,021,800	2.2	26,137	26,868	731	2.8	2.61	2.63

SOUTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	5,255,559	5,341,416	85,857	1.6	68,391	70,013	1,622	2.4	1.30	1.31
ResNonHm Exist	551,537	569,078	17,540	3.2	8,809	9,105	296	3.4	1.60	1.60
Apartments Exist	281,865	274,055	-7,810	-2.8	5,145	5,014	-131	-2.5	1.83	1.83
Low-inc Apts Exi	65,476	85,830	20,354	31.1	755	990	235	31.1	1.15	1.15
Seas Rec: Exist	29,443	35,243	5,799	19.7	452	542	90	20.0	1.53	1.54
Com/Ind Lo Exist	582,913	578,909	-4,003	-0.7	17,051	16,875	-176	-1.0	2.93	2.91
Com/Ind Hi Exist	917,475	992,244	74,770	8.1	34,037	36,496	2,459	7.2	3.71	3.68
Publ U: Elec Gen	3,700	3,503	-196	-5.3	116	115	-1	-0.8	3.14	3.29
Publ U: Other	78,863	85,068	6,205	7.9	3,111	3,359	248	8.0	3.94	3.95
AgHm House Exist	21,520	21,531	11	0.1	299	298	0	-0.1	1.39	1.39
AgHm Land: Exist	57,845	65,710	7,865	13.6	491	513	23	4.6	0.85	0.78
Ag NonHm: Exist	63,515	72,236	8,721	13.7	895	1,006	111	12.4	1.41	1.39
Misc props	15,089	18,666	3,578	23.7	303	389	86	28.3	2.01	2.08
ResHmstd: NewCon	0	54,169	54,169	0.0	0	704	704	0.0	0.00	1.30
All Other NewCon	0	77,583	77,583	0.0	0	2,249	2,249	0.0	0.00	2.90
Total	7,924,798	8,275,241	350,443	4.4	139,854	147,668	7,815	5.6	1.76	1.78

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	92,766	97,441	4,675	5.0	County	51.65	51.24	0.224	0.200
(-) TIF Tax Capacity	3,853	3,807	-46	-1.2	City/Town	61.58	61.46	0.382	0.353
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.89	18.37	18.564	19.787
(=) Taxable Tax Capacity	88,913	93,634	4,721	5.3	Special District	1.71	1.67	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	133.83	132.74	19.170	20.340

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	64,200	65,200	1.6	725	737	12	1.6	1.13	1.13
Res Hmstd: Avg Val	96,300	97,900	1.7	1,188	1,214	27	2.3	1.23	1.24
Res Hmstd: Hi Val	128,300	130,400	1.6	1,706	1,741	35	2.1	1.33	1.34
Res Hmstd: Ex-Hi Val	192,500	195,600	1.6	2,746	2,798	52	1.9	1.43	1.43
Apartment	300,000	291,700	-2.8	5,594	5,434	-160	-2.9	1.86	1.86
Comm/Ind: Lo Val	150,000	162,200	8.1	4,329	4,773	444	10.3	2.89	2.94
Comm/Ind: Med Val	300,000	324,400	8.1	10,005	10,882	877	8.8	3.34	3.35
Comm/Ind: Hi Val	1,000,000	1,081,500	8.2	36,493	39,396	2,903	8.0	3.65	3.64

SOUTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	3,191,871	3,350,661	158,791	5.0	28,504	30,182	1,678	5.9	0.89	0.90
ResNonHm Exist	368,501	389,964	21,464	5.8	3,865	4,082	216	5.6	1.05	1.05
Apartments Exist	4,054	4,126	72	1.8	50	50	0	0.0	1.23	1.21
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	722,841	814,908	92,067	12.7	7,359	8,025	666	9.0	1.02	0.98
Com/Ind Lo Exist	118,106	118,867	762	0.6	2,527	2,522	-5	-0.2	2.14	2.12
Com/Ind Hi Exist	173,336	180,220	6,884	4.0	4,748	4,894	146	3.1	2.74	2.72
Publ U: Elec Gen	506	522	16	3.1	7	7	0	0.8	1.40	1.36
Publ U: Other	350,201	418,080	67,880	19.4	9,448	11,213	1,766	18.7	2.70	2.68
AgHm House Exist	1,569,521	1,630,959	61,439	3.9	12,291	12,927	636	5.2	0.78	0.79
AgHm Land: Exist	10,755,632	12,112,187	1,356,555	12.6	51,668	53,881	2,213	4.3	0.48	0.44
Ag NonHm: Exist	5,479,171	6,222,150	742,979	13.6	43,376	48,050	4,675	10.8	0.79	0.77
Misc props	3,480	3,647	167	4.8	48	49	1	3.1	1.37	1.35
ResHmstd: NewCon	0	52,744	52,744	0.0	0	471	471	0.0	0.00	0.89
All Other NewCon	0	110,978	110,978	0.0	0	1,114	1,114	0.0	0.00	1.00
Total	22,737,219	25,410,015	2,672,796	11.8	163,891	177,467	13,576	8.3	0.72	0.70

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	196,423	214,822	18,399	9.4	County	52.07	51.13	0.125	0.114
(-) TIF Tax Capacity	70	68	-2	-2.8	City/Town	11.23	10.90	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.18	15.74	17.856	19.318
(=) Taxable Tax Capacity	196,353	214,754	18,401	9.4	Special District	1.42	1.32	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	80.90	79.09	17.981	19.432

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	110,600	116,100	5.0	821	876	55	6.7	0.74	0.75
Res Hmstd: Avg Val	165,800	174,000	4.9	1,416	1,498	82	5.8	0.85	0.86
Res Hmstd: Hi Val	221,000	232,000	5.0	2,012	2,122	110	5.5	0.91	0.91
Res Hmstd: Ex-Hi Val	331,500	348,000	5.0	3,204	3,369	166	5.2	0.97	0.97
Apartment	300,000	305,300	1.8	3,573	3,611	38	1.1	1.19	1.18
Comm/Ind: Lo Val	150,000	156,000	4.0	3,120	3,254	133	4.3	2.08	2.09
Comm/Ind: Med Val	300,000	311,900	4.0	7,191	7,438	247	3.4	2.4	2.38
Comm/Ind: Hi Val	1,000,000	1,039,700	4.0	26,186	26,973	787	3.0	2.62	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	Alter
Res Hmstd: Exist	5,935,004	5,954,670	19,666	0.3	66,053	67,936	1,883	2.9	1.11	1.14
ResNonHm Exist	711,419	733,558	22,139	3.1	9,403	9,899	495	5.3	1.32	1.35
Apartments Exist	449,540	431,966	-17,574	-3.9	6,365	6,339	-26	-0.4	1.42	1.47
Low-inc Apts Exi	76,242	86,243	10,002	13.1	700	817	117	16.8	0.92	0.95
Seas Rec: Exist	39,647	47,598	7,951	20.1	496	573	77	15.4	1.25	1.20
Com/Ind Lo Exist	468,335	460,772	-7,563	-1.6	12,079	11,959	-120	-1.0	2.58	2.60
Com/Ind Hi Exist	1,201,200	1,254,222	53,021	4.4	37,607	40,099	2,492	6.6	3.13	3.20
Publ U: Elec Gen	18,076	14,117	-3,959	-21.9	382	295	-87	-22.7	2.11	2.09
Publ U: Other	82,435	85,980	3,545	4.3	2,658	2,844	186	7.0	3.22	3.31
AgHm House Exist	13,740	13,893	153	1.1	169	170	2	1.1	1.23	1.23
AgHm Land: Exist	32,209	34,793	2,584	8.0	239	242	3	1.4	0.74	0.70
Ag NonHm: Exist	53,432	56,805	3,373	6.3	601	651	50	8.3	1.13	1.15
Misc props	20,177	24,635	4,459	22.1	300	400	99	33.1	1.49	1.62
ResHmstd: NewCon	0	80,149	80,149	0.0	0	867	867	0.0	0.00	1.08
All Other NewCon	0	136,144	136,144	0.0	0	3,447	3,447	0.0	0.00	2.53
Total	9,101,456	9,415,545	314,088	3.5	137,051	146,538	9,487	6.9	1.51	1.56

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	107,567	111,992	4,426	4.1	County	45.11	45.36	0.000	0.000
(-) TIF Tax Capacity	4,967	5,133	166	3.3	City/Town	49.85	50.24	0.229	0.385
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.84	17.44	14.374	14.746
(=) Taxable Tax Capacity	102,600	106,860	4,260	4.2	Special District	0.52	0.50	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	111.32	113.54	14.603	15.131

**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	82,800	83,100	0.4	745	772	27	3.6	0.9	0.93
Res Hmstd:Avg Val	124,100	124,500	0.3	1,302	1,342	40	3.0	1.05	1.08
Res Hmstd: Hi Val	165,400	165,900	0.3	1,859	1,912	52	2.8	1.12	1.15
Res Hmstd: Ex-Hi Val	248,200	249,000	0.3	2,976	3,056	79	2.7	1.2	1.23
Apartment	300,000	288,300	-3.9	4,613	4,528	-85	-1.8	1.54	1.57
Comm/Ind: Lo Val	150,000	156,600	4.4	3,754	4,023	269	7.2	2.50	2.57
Comm/Ind: Med Val	300,000	313,200	4.4	8,686	9,238	551	6.3	2.9	2.95
Comm/Ind: Hi Val	1,000,000	1,044,100	4.4	31,704	33,577	1,873	5.9	3.17	3.22

SOUTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	2,635,496	2,773,696	138,200	5.2	20,921	22,497	1,576	7.5	0.79	0.81
ResNonHm Exist	328,278	352,965	24,687	7.5	3,016	3,272	256	8.5	0.92	0.93
Apartments Exist	4,702	4,492	-210	-4.5	52	50	-2	-3.3	1.10	1.11
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	202,864	236,121	33,258	16.4	1,594	1,810	216	13.6	0.79	0.77
Com/Ind Lo Exist	74,881	74,379	-503	-0.7	1,450	1,448	-2	-0.1	1.94	1.95
Com/Ind Hi Exist	108,820	123,560	14,740	13.5	2,736	3,125	389	14.2	2.51	2.53
Publ U: Elec Gen	11,627	12,207	580	5.0	164	161	-2	-1.4	1.41	1.32
Publ U: Other	228,485	237,934	9,449	4.1	5,776	5,987	212	3.7	2.53	2.52
AgHm House Exist	1,187,992	1,181,382	-6,610	-0.6	8,852	8,921	69	0.8	0.75	0.76
AgHm Land: Exist	6,259,031	6,956,398	697,367	11.1	29,094	30,368	1,274	4.4	0.46	0.44
Ag NonHm: Exist	2,732,221	3,094,168	361,948	13.2	20,439	22,859	2,420	11.8	0.75	0.74
Misc props	1,080	1,225	145	13.4	11	13	2	18.3	1.02	1.07
ResHmstd: NewCon	0	32,131	32,131	0.0	0	258	258	0.0	0.00	0.80
All Other NewCon	0	66,744	66,744	0.0	0	605	605	0.0	0.00	0.91
Total	13,775,476	15,147,401	1,371,925	10.0	94,104	101,374	7,270	7.7	0.68	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	120,500	129,526	9,026	7.5	County	47.87	47.74	0.000	0.000
(-) TIF Tax Capacity	39	38	-1	-2.2	City/Town	10.42	10.48	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.47	15.97	14.530	15.352
(=) Taxable Tax Capacity	120,460	129,487	9,027	7.5	Special District	0.52	0.49	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	75.28	74.68	14.530	15.352

**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	103,400	108,800	5.2	649	705	56	8.6	0.63	0.65
Res Hmstd: Avg Val	155,000	163,100	5.2	1,159	1,243	84	7.2	0.75	0.76
Res Hmstd: Hi Val	206,600	217,400	5.2	1,669	1,781	112	6.7	0.81	0.82
Res Hmstd: Ex-Hi Val	310,000	326,300	5.3	2,691	2,859	168	6.3	0.87	0.88
Apartment	300,000	286,600	-4.5	3,259	3,115	-143	-4.4	1.09	1.09
Comm/Ind: Lo Val	150,000	170,300	13.5	2,942	3,451	509	17.3	1.96	2.03
Comm/Ind: Med Val	300,000	340,600	13.5	6,792	7,802	1,010	14.9	2.26	2.29
Comm/Ind: Hi Val	1,000,000	1,135,500	13.6	24,759	28,113	3,354	13.5	2.48	2.48

OLMSTED COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	7,061,145	7,336,896	275,751	3.9	80,620	82,567	1,947	2.4	1.14	1.13
ResNonHm Exist	1,282,773	1,118,570	-164,203	-12.8	16,842	14,490	-2,352	-14.0	1.31	1.30
Apartments Exist	375,807	364,028	-11,779	-3.1	5,922	5,619	-304	-5.1	1.58	1.54
Low-inc Apts Exi	71,595	81,393	9,798	13.7	699	779	80	11.4	0.98	0.96
Seas Rec: Exist	9,925	10,150	225	2.3	148	147	-1	-0.7	1.49	1.45
Com/Ind Lo Exist	310,457	312,752	2,295	0.7	7,924	7,858	-66	-0.8	2.55	2.51
Com/Ind Hi Exist	1,509,796	1,733,955	224,159	14.8	50,617	57,106	6,489	12.8	3.35	3.29
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	80,364	63,329	-17,035	-21.2	2,613	2,030	-583	-22.3	3.25	3.21
AgHm House Exist	348,015	345,436	-2,579	-0.7	3,402	3,419	17	0.5	0.98	0.99
AgHm Land: Exist	669,002	698,677	29,676	4.4	3,611	3,519	-91	-2.5	0.54	0.50
Ag NonHm: Exist	332,269	329,285	-2,984	-0.9	3,277	3,247	-30	-0.9	0.99	0.99
Misc props	11,616	11,747	131	1.1	181	180	-1	-0.7	1.56	1.53
ResHmstd: NewCon	0	114,419	114,419	0.0	0	1,309	1,309	0.0	0.00	1.14
All Other NewCon	0	137,258	137,258	0.0	0	2,874	2,874	0.0	0.00	2.09
Total	12,062,761	12,657,894	595,132	4.9	175,856	185,142	9,286	5.3	1.46	1.46

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	137,243	145,415	8,172	6.0	County	53.05	52.99	0.000	0.000
(-) TIF Tax Capacity	1,709	1,835	126	7.4	City/Town	36.55	35.74	0.166	0.168
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.41	22.21	11.380	11.487
(=) Taxable Tax Capacity	135,533	143,580	8,047	5.9	Special District	0.00	0.00	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	113.01	110.93	11.546	11.655

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	124,700	129,600	3.9	1,293	1,333	40	3.1	1.04	1.03
Res Hmstd: Avg Val	187,000	194,300	3.9	2,125	2,184	59	2.8	1.14	1.12
Res Hmstd: Hi Val	249,200	258,900	3.9	2,956	3,034	79	2.7	1.19	1.17
Res Hmstd: Ex-Hi Val	373,900	388,500	3.9	4,621	4,740	119	2.6	1.24	1.22
Apartment	300,000	290,600	-3.1	4,584	4,368	-216	-4.7	1.53	1.50
Comm/Ind: Lo Val	150,000	172,300	14.9	3,746	4,416	669	17.9	2.5	2.56
Comm/Ind: Med Val	300,000	344,500	14.8	8,683	10,000	1,317	15.2	2.89	2.90
Comm/Ind: Hi Val	1,000,000	1,148,500	14.9	31,724	36,076	4,352	13.7	3.17	3.14

SOUTHEAST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	10,288,437	10,245,507	-42,929	-0.4	115,541	119,489	3,948	3.4	1.12	1.17
ResNonHm Exist	1,192,547	1,265,570	73,023	6.1	15,846	17,321	1,475	9.3	1.33	1.37
Apartments Exist	488,238	461,487	-26,751	-5.5	7,433	7,237	-196	-2.6	1.52	1.57
Low-inc Apts Exi	108,805	126,744	17,939	16.5	1,033	1,245	213	20.6	0.95	0.98
Seas Rec: Exist	103,985	110,238	6,252	6.0	1,314	1,411	97	7.4	1.26	1.28
Com/Ind Lo Exist	748,161	745,306	-2,855	-0.4	19,089	19,410	321	1.7	2.55	2.60
Com/Ind Hi Exist	1,630,107	1,693,182	63,075	3.9	52,782	55,846	3,064	5.8	3.24	3.30
Publ U: Elec Gen	350,449	328,397	-22,052	-6.3	8,647	8,422	-226	-2.6	2.47	2.56
Publ U: Other	240,895	242,496	1,601	0.7	8,029	8,215	186	2.3	3.33	3.39
AgHm House Exist	38,671	38,417	-255	-0.7	429	441	12	2.9	1.11	1.15
AgHm Land: Exist	84,373	96,511	12,138	14.4	505	553	47	9.4	0.60	0.57
Ag NonHm: Exist	87,539	97,800	10,261	11.7	943	1,061	118	12.5	1.08	1.09
Misc props	31,880	41,412	9,532	29.9	502	705	203	40.4	1.58	1.70
ResHmstd: NewCon	0	104,971	104,971	0.0	0	1,232	1,232	0.0	0.00	1.17
All Other NewCon	0	145,570	145,570	0.0	0	3,245	3,245	0.0	0.00	2.23
Total	15,394,088	15,743,608	349,520	2.3	232,093	245,834	13,740	5.9	1.51	1.56

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	181,305	185,752	4,447	2.5	County	42.16	43.47	0.000	0.000
(-) TIF Tax Capacity	7,765	6,820	-945	-12.2	City/Town	45.57	46.41	0.185	0.176
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.65	20.37	17.477	19.683
(=) Taxable Tax Capacity	173,540	178,932	5,392	3.1	Special District	1.63	1.70	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	110.02	111.94	17.662	19.858

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	97,000	96,600	-0.4	953	988	34	3.6	0.98	1.02
Res Hmstd:Avg Val	145,500	144,900	-0.4	1,616	1,668	52	3.2	1.11	1.15
Res Hmstd: Hi Val	193,900	193,100	-0.4	2,278	2,346	69	3.0	1.17	1.22
Res Hmstd: Ex-Hi Val	290,900	289,700	-0.4	3,604	3,707	103	2.9	1.24	1.28
Apartment	300,000	283,600	-5.5	4,655	4,532	-124	-2.7	1.55	1.6
Comm/Ind: Lo Val	150,000	155,800	3.9	3,771	4,032	261	6.9	2.51	2.59
Comm/Ind: Med Val	300,000	311,600	3.9	8,710	9,244	534	6.1	2.90	2.97
Comm/Ind: Hi Val	1,000,000	1,038,700	3.9	31,759	33,569	1,810	5.7	3.18	3.23

SOUTHEAST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	4,575,563	4,634,597	59,033	1.3	39,415	41,110	1,695	4.3	0.86	0.89
ResNonHm Exist	579,735	631,970	52,235	9.0	5,590	6,203	613	11.0	0.96	0.98
Apartments Exist	3,146	3,499	353	11.2	37	43	6	16.3	1.18	1.23
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	240,383	274,713	34,330	14.3	2,160	2,466	306	14.2	0.90	0.90
Com/Ind Lo Exist	99,923	100,161	238	0.2	2,076	2,119	43	2.1	2.08	2.12
Com/Ind Hi Exist	79,832	87,174	7,342	9.2	2,152	2,362	210	9.8	2.70	2.71
Publ U: Elec Gen	1,777	1,558	-219	-12.3	22	18	-3	-15.1	1.22	1.18
Publ U: Other	264,427	280,276	15,849	6.0	7,172	7,653	481	6.7	2.71	2.73
AgHm House Exist	1,818,041	1,823,269	5,228	0.3	14,985	15,484	499	3.3	0.82	0.85
AgHm Land: Exist	6,661,945	7,398,338	736,393	11.1	31,991	33,945	1,954	6.1	0.48	0.46
Ag NonHm: Exist	2,544,622	2,754,639	210,017	8.3	20,706	22,842	2,136	10.3	0.81	0.83
Misc props	5,600	6,208	608	10.9	71	81	10	14.0	1.27	1.30
ResHmstd: NewCon	0	52,209	52,209	0.0	0	473	473	0.0	0.00	0.91
All Other NewCon	0	82,358	82,358	0.0	0	716	716	0.0	0.00	0.87
Total	16,874,993	18,130,967	1,255,973	7.4	126,377	135,516	9,139	7.2	0.75	0.75

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	149,255	156,395	7,140	4.8	County	44.27	45.75	0.000	0.000
(-) TIF Tax Capacity	93	0	-93	100.0	City/Town	14.54	14.42	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.01	20.62	16.357	17.935
(=) Taxable Tax Capacity	149,162	156,395	7,233	4.8	Special District	0.73	0.60	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	80.55	81.40	16.357	17.935

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	137,900	139,700	1.3	1,088	1,141	53	4.9	0.79	0.82
Res Hmstd: Avg Val	206,800	209,500	1.3	1,818	1,897	79	4.4	0.88	0.91
Res Hmstd: Hi Val	275,600	279,200	1.3	2,546	2,652	106	4.2	0.92	0.95
Res Hmstd: Ex-Hi Val	413,600	418,900	1.3	4,008	4,161	153	3.8	0.97	0.99
Apartment	300,000	333,600	11.2	3,511	3,993	481	13.7	1.17	1.2
Comm/Ind: Lo Val	150,000	163,800	9.2	3,088	3,497	409	13.2	2.06	2.13
Comm/Ind: Med Val	300,000	327,600	9.2	7,124	7,945	821	11.5	2.37	2.43
Comm/Ind: Hi Val	1,000,000	1,092,000	9.2	25,957	28,701	2,744	10.6	2.6	2.63

ANOKA COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	23,130,853	22,268,417	-862,436	-3.7	240,815	232,290	-8,525	-3.5	1.04	1.04
ResNonHm Exist	2,171,619	2,292,783	121,164	5.6	25,221	26,814	1,593	6.3	1.16	1.17
Apartments Exist	842,026	817,601	-24,425	-2.9	11,445	11,345	-100	-0.9	1.36	1.39
Low-inc Apts Exi	153,300	159,878	6,578	4.3	1,308	1,373	65	4.9	0.85	0.86
Seas Rec: Exist	57,378	59,134	1,757	3.1	607	614	8	1.3	1.06	1.04
Com/Ind Lo Exist	484,258	475,783	-8,474	-1.7	11,546	11,371	-175	-1.5	2.38	2.39
Com/Ind Hi Exist	3,780,170	4,048,806	268,636	7.1	117,584	126,510	8,926	7.6	3.11	3.12
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	222,776	223,788	1,012	0.5	6,880	6,914	34	0.5	3.09	3.09
AgHm House Exist	137,870	100,360	-37,510	-27.2	1,319	949	-370	-28.0	0.96	0.95
AgHm Land: Exist	104,546	88,513	-16,033	-15.3	439	326	-113	-25.7	0.42	0.37
Ag NonHm: Exist	101,285	111,544	10,259	10.1	901	1,001	100	11.1	0.89	0.90
Misc props	142,120	143,656	1,536	1.1	2,008	2,031	23	1.1	1.41	1.41
ResHmstd: NewCon	0	206,629	206,629	0.0	0	2,151	2,151	0.0	0.00	1.04
All Other NewCon	0	239,087	239,087	0.0	0	4,993	4,993	0.0	0.00	2.09
Total	31,328,201	31,235,980	-92,221	-0.3	420,072	428,682	8,610	2.0	1.34	1.37

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	359,337	362,282	2,946	0.8	County	31.32	32.32	0.000	0.000
(-) TIF Tax Capacity	21,688	21,099	-588	-2.7	City/Town	32.65	33.51	0.340	0.322
(-) FD Contrib Tax Cap	29,079	32,700	3,621	12.5	School District	20.69	21.86	19.077	17.847
(=) Taxable Tax Capacity	308,570	308,483	-87	0.0	Special District	6.41	5.14	0.000	0.000
FD Distrib Tax Cap	45,942	51,233	5,290	11.5	Total	91.07	92.82	19.417	18.169

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	162,100	156,100	-3.7	1,564	1,501	-64	-4.1	0.97	0.96
Res Hmstd:Avg Val	243,000	233,900	-3.7	2,531	2,434	-97	-3.8	1.04	1.04
Res Hmstd: Hi Val	323,900	311,800	-3.7	3,498	3,369	-129	-3.7	1.08	1.08
Res Hmstd: Ex-Hi Val	486,000	467,900	-3.7	5,370	5,193	-176	-3.3	1.10	1.11
Apartment	300,000	291,300	-2.9	3,998	3,909	-88	-2.2	1.33	1.34
Comm/Ind: Lo Val	150,000	160,700	7.1	3,556	3,894	338	9.5	2.37	2.42
Comm/Ind: Med Val	300,000	321,300	7.1	8,200	8,881	681	8.3	2.73	2.76
Comm/Ind: Hi Val	1,000,000	1,071,100	7.1	29,872	32,164	2,292	7.7	2.99	3.00

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	Alter
Res Hmstd: Exist	20,906,962	20,764,188	-142,773	-0.7	196,950	199,321	2,371	1.2	0.94	0.96
ResNonHm Exist	2,509,742	2,579,343	69,602	2.8	25,724	26,707	983	3.8	1.02	1.04
Apartments Exist	554,920	538,920	-16,000	-2.9	6,880	6,815	-65	-1.0	1.24	1.26
Low-inc Apts Exi	101,844	111,960	10,116	9.9	764	859	96	12.5	0.75	0.77
Seas Rec: Exist	152,913	166,668	13,756	9.0	1,403	1,527	125	8.9	0.92	0.92
Com/Ind Lo Exist	286,816	290,772	3,956	1.4	6,469	6,593	123	1.9	2.26	2.27
Com/Ind Hi Exist	2,592,436	2,758,560	166,124	6.4	76,833	82,677	5,844	7.6	2.96	3.00
Publ U: Elec Gen	134,637	159,963	25,326	18.8	2,625	3,246	621	23.7	1.95	2.03
Publ U: Other	221,808	223,183	1,375	0.6	6,582	6,666	83	1.3	2.97	2.99
AgHm House Exist	318,448	299,898	-18,551	-5.8	2,582	2,460	-122	-4.7	0.81	0.82
AgHm Land: Exist	186,460	200,248	13,788	7.4	492	492	0	0.0	0.26	0.25
Ag NonHm: Exist	241,911	276,893	34,981	14.5	1,857	2,154	297	16.0	0.77	0.78
Misc props	33,788	34,967	1,178	3.5	357	388	31	8.8	1.06	1.11
ResHmstd: NewCon	0	237,613	237,613	0.0	0	2,353	2,353	0.0	0.00	0.99
All Other NewCon	0	228,817	228,817	0.0	0	4,319	4,319	0.0	0.00	1.89
Total	28,242,685	28,871,993	629,308	2.2	329,518	346,577	17,059	5.2	1.17	1.20

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	318,394	327,745	9,351	2.9	County	25.75	26.18	0.000	0.000
(-) TIF Tax Capacity	8,007	8,510	503	6.3	City/Town	28.33	28.54	0.614	0.600
(-) FD Contrib Tax Cap	21,174	23,763	2,589	12.2	School District	21.96	23.08	15.799	15.843
(=) Taxable Tax Capacity	289,213	295,472	6,259	2.2	Special District	4.68	4.74	0.000	0.000
FD Distrib Tax Cap	26,116	30,240	4,124	15.8	Total	80.72	82.54	16.413	16.443

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	201,600	200,200	-0.7	1,767	1,789	22	1.3	0.88	0.89
Res Hmstd: Avg Val	302,300	300,200	-0.7	2,836	2,869	33	1.2	0.94	0.96
Res Hmstd: Hi Val	402,900	400,100	-0.7	3,904	3,948	44	1.1	0.97	0.99
Res Hmstd: Ex-Hi Val	604,500	600,400	-0.7	6,083	6,150	67	1.1	1.01	1.02
Apartment	300,000	291,400	-2.9	3,519	3,486	-34	-1.0	1.17	1.2
Comm/Ind: Lo Val	150,000	159,600	6.4	3,357	3,667	310	9.2	2.24	2.3
Comm/Ind: Med Val	300,000	319,200	6.4	7,750	8,379	629	8.1	2.58	2.63
Comm/Ind: Hi Val	1,000,000	1,064,100	6.4	28,254	30,373	2,119	7.5	2.83	2.85

DAKOTA COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	31,287,863	30,445,938	-841,926	-2.7	318,895	314,451	-4,443	-1.4	1.02	1.03
ResNonHm Exist	2,530,256	2,555,748	25,492	1.0	28,381	29,184	803	2.8	1.12	1.14
Apartments Exist	1,770,525	1,746,661	-23,864	-1.3	22,347	22,345	-1	0.0	1.26	1.28
Low-inc Apts Exi	79,856	78,320	-1,536	-1.9	675	671	-4	-0.5	0.84	0.86
Seas Rec: Exist	30,868	30,775	-93	-0.3	340	342	3	0.7	1.10	1.11
Com/Ind Lo Exist	518,447	509,986	-8,461	-1.6	12,064	11,925	-139	-1.2	2.33	2.34
Com/Ind Hi Exist	5,441,285	5,717,830	276,545	5.1	163,729	172,895	9,165	5.6	3.01	3.02
Publ U: Elec Gen	83,487	77,406	-6,081	-7.3	1,792	1,675	-117	-6.5	2.15	2.16
Publ U: Other	439,987	469,533	29,545	6.7	13,376	14,358	983	7.3	3.04	3.06
AgHm House Exist	246,249	238,643	-7,607	-3.1	2,127	2,115	-11	-0.5	0.86	0.89
AgHm Land: Exist	504,817	519,043	14,226	2.8	2,101	2,041	-60	-2.9	0.42	0.39
Ag NonHm: Exist	314,881	338,838	23,958	7.6	2,565	2,816	252	9.8	0.81	0.83
Misc props	130,766	140,733	9,967	7.6	1,794	1,995	200	11.2	1.37	1.42
ResHmstd: NewCon	0	228,225	228,225	0.0	0	2,442	2,442	0.0	0.00	1.07
All Other NewCon	0	323,873	323,873	0.0	0	7,180	7,180	0.0	0.00	2.22
Total	43,379,288	43,421,553	42,265	0.1	570,185	586,437	16,252	2.9	1.31	1.35

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	501,878	506,835	4,956	1.0	County	25.09	25.71	0.471	0.471
(-) TIF Tax Capacity	20,545	20,952	406	2.0	City/Town	33.58	34.35	0.692	0.853
(-) FD Contrib Tax Cap	44,154	48,460	4,306	9.8	School District	22.77	22.98	18.665	18.427
(=) Taxable Tax Capacity	437,179	437,423	244	0.1	Special District	4.46	4.50	0.000	0.000
FD Distrib Tax Cap	47,507	55,552	8,045	16.9	Total	85.90	87.54	19.828	19.751

**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	182,200	177,300	-2.7	1,718	1,690	-28	-1.7	0.94	0.95
Res Hmstd: Avg Val	273,200	265,800	-2.7	2,762	2,719	-43	-1.6	1.01	1.02
Res Hmstd: Hi Val	364,200	354,400	-2.7	3,806	3,749	-57	-1.5	1.05	1.06
Res Hmstd: Ex-Hi Val	546,500	531,800	-2.7	5,878	5,776	-102	-1.7	1.08	1.09
Apartment	300,000	296,000	-1.3	3,816	3,824	8	0.2	1.27	1.29
Comm/Ind: Lo Val	150,000	157,600	5.1	3,494	3,746	252	7.2	2.33	2.38
Comm/Ind: Med Val	300,000	315,200	5.1	8,054	8,565	511	6.3	2.68	2.72
Comm/Ind: Hi Val	1,000,000	1,050,800	5.1	29,333	31,058	1,725	5.9	2.93	2.96

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	Alter
Res Hmstd: Exist	18,348,739	18,159,793	-188,946	-1.0	204,911	203,998	-913	-0.4	1.12	1.12
ResNonHm Exist	2,271,455	2,405,002	133,547	5.9	27,845	29,728	1,884	6.8	1.23	1.24
Apartments Exist	349,106	373,468	24,362	7.0	5,006	5,359	353	7.0	1.43	1.43
Low-inc Apts Exi	86,142	96,750	10,608	12.3	763	867	104	13.7	0.89	0.90
Seas Rec: Exist	70,362	78,498	8,137	11.6	802	882	80	10.0	1.14	1.12
Com/Ind Lo Exist	371,473	365,169	-6,305	-1.7	9,046	8,908	-138	-1.5	2.44	2.44
Com/Ind Hi Exist	2,137,978	2,258,505	120,527	5.6	68,237	72,248	4,010	5.9	3.19	3.20
Publ U: Elec Gen	19,134	18,332	-802	-4.2	398	389	-9	-2.2	2.08	2.12
Publ U: Other	146,462	151,368	4,907	3.4	4,576	4,745	169	3.7	3.12	3.13
AgHm House Exist	515,904	474,377	-41,528	-8.0	4,360	4,065	-295	-6.8	0.85	0.86
AgHm Land: Exist	769,140	867,363	98,223	12.8	2,991	3,269	278	9.3	0.39	0.38
Ag NonHm: Exist	380,055	490,555	110,500	29.1	3,284	4,308	1,025	31.2	0.86	0.88
Misc props	22,779	24,730	1,951	8.6	309	354	45	14.7	1.36	1.43
ResHmstd: NewCon	0	278,556	278,556	0.0	0	3,191	3,191	0.0	0.00	1.15
All Other NewCon	0	249,204	249,204	0.0	0	4,485	4,485	0.0	0.00	1.80
Total	25,488,729	26,291,670	802,941	3.2	332,526	346,796	14,270	4.3	1.30	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	281,763	291,586	9,822	3.5	County	34.66	34.84	0.000	0.000
(-) TIF Tax Capacity	9,415	7,692	-1,723	-18.3	City/Town	28.79	28.90	1.151	1.227
(-) FD Contrib Tax Cap	17,344	19,768	2,425	14.0	School District	28.56	28.61	15.622	16.031
(=) Taxable Tax Capacity	255,005	264,125	9,121	3.6	Special District	4.89	4.86	0.000	0.000
FD Distrib Tax Cap	21,992	25,444	3,452	15.7	Total	96.90	97.22	16.773	17.258

**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	202,600	200,500	-1.0	2,113	2,103	-10	-0.5	1.04	1.05
Res Hmstd:Avg Val	303,700	300,600	-1.0	3,353	3,339	-14	-0.4	1.10	1.11
Res Hmstd: Hi Val	404,800	400,600	-1.0	4,593	4,574	-19	-0.4	1.13	1.14
Res Hmstd: Ex-Hi Val	607,400	601,100	-1.0	7,165	7,127	-38	-0.5	1.18	1.19
Apartment	300,000	320,900	7.0	4,137	4,453	316	7.6	1.38	1.39
Comm/Ind: Lo Val	150,000	158,500	5.7	3,605	3,886	281	7.8	2.40	2.45
Comm/Ind: Med Val	300,000	316,900	5.6	8,327	8,888	561	6.7	2.78	2.80
Comm/Ind: Hi Val	1,000,000	1,056,400	5.6	30,366	32,243	1,876	6.2	3.04	3.05

NORTHERN HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	20,104,589	19,392,005	-712,585	-3.5	235,634	239,384	3,749	1.6	1.17	1.23
ResNonHm Exist	1,976,087	1,912,511	-63,575	-3.2	25,816	26,349	533	2.1	1.31	1.38
Apartments Exist	1,006,251	949,779	-56,472	-5.6	15,631	15,751	121	0.8	1.55	1.66
Low-inc Apts Exi	110,498	152,800	42,302	38.3	1,056	1,569	513	48.6	0.96	1.03
Seas Rec: Exist	8,199	8,719	520	6.3	119	130	10	8.7	1.45	1.49
Com/Ind Lo Exist	322,284	320,562	-1,721	-0.5	8,094	8,292	197	2.4	2.51	2.59
Com/Ind Hi Exist	4,453,865	4,570,052	116,187	2.6	145,854	153,476	7,621	5.2	3.27	3.36
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	208,520	210,503	1,983	1.0	6,741	6,964	223	3.3	3.23	3.31
AgHm House Exist	85,189	84,514	-676	-0.8	963	984	21	2.2	1.13	1.16
AgHm Land: Exist	102,602	116,366	13,764	13.4	502	541	39	7.7	0.49	0.47
Ag NonHm: Exist	177,589	221,582	43,993	24.8	1,823	2,351	528	28.9	1.03	1.06
Misc props	24,011	23,014	-997	-4.2	379	385	6	1.6	1.58	1.67
ResHmstd: NewCon	0	222,422	222,422	0.0	0	2,720	2,720	0.0	0.00	1.22
All Other NewCon	0	250,109	250,109	0.0	0	6,457	6,457	0.0	0.00	2.58
Total	28,579,682	28,434,937	-144,745	-0.5	442,613	465,352	22,739	5.1	1.55	1.64

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	338,024	339,035	1,011	0.3	County	38.51	40.35	0.000	0.000
(-) TIF Tax Capacity	28,451	28,637	186	0.7	City/Town	34.88	36.59	0.913	0.932
(-) FD Contrib Tax Cap	31,836	37,259	5,423	17.0	School District	22.38	23.81	18.265	20.180
(=) Taxable Tax Capacity	<u>277,737</u>	<u>273,139</u>	<u>-4,598</u>	<u>-1.7</u>	Special District	<u>8.09</u>	<u>7.80</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	35,923	40,810	4,887	13.6	Total	103.85	108.55	19.178	21.112

**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	168,500	162,500	-3.6	1,852	1,881	29	1.5	1.1	1.16
Res Hmstd: Avg Val	252,700	243,700	-3.6	2,964	3,007	43	1.4	1.17	1.23
Res Hmstd: Hi Val	336,800	324,900	-3.5	4,074	4,133	58	1.4	1.21	1.27
Res Hmstd: Ex-Hi Val	505,400	487,500	-3.5	6,232	6,321	89	1.4	1.23	1.3
Apartment	300,000	283,200	-5.6	4,470	4,441	-29	-0.7	1.49	1.57
Comm/Ind: Lo Val	150,000	153,900	2.6	3,742	3,971	229	6.1	2.49	2.58
Comm/Ind: Med Val	300,000	307,800	2.6	8,635	9,116	481	5.6	2.88	2.96
Comm/Ind: Hi Val	1,000,000	1,026,100	2.6	31,470	33,130	1,660	5.3	3.15	3.23

SOUTHEAST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	22,751,509	22,189,838	-561,671	-2.5	247,758	256,750	8,993	3.6	1.09	1.16
ResNonHm Exist	2,119,505	2,148,862	29,356	1.4	25,009	26,608	1,599	6.4	1.18	1.24
Apartments Exist	2,069,664	2,050,822	-18,842	-0.9	28,668	30,053	1,385	4.8	1.39	1.47
Low-inc Apts Exi	123,377	157,138	33,761	27.4	1,049	1,430	381	36.3	0.85	0.91
Seas Rec: Exist	5,754	5,128	-626	-10.9	63	57	-5	-8.7	1.09	1.11
Com/Ind Lo Exist	344,349	334,437	-9,912	-2.9	8,273	8,280	7	0.1	2.40	2.48
Com/Ind Hi Exist	8,054,759	8,378,396	323,636	4.0	251,723	269,907	18,184	7.2	3.13	3.22
Publ U: Elec Gen	594	562	-32	-5.3	14	14	0	-2.8	2.37	2.43
Publ U: Other	170,025	166,682	-3,343	-2.0	5,323	5,386	63	1.2	3.13	3.23
AgHm House Exist	214	208	-6	-2.7	2	2	0	5.8	0.99	1.08
AgHm Land: Exist	65	66	1	1.4	0	0	0	-10.6	0.23	0.21
Ag NonHm: Exist	154	215	61	39.8	1	2	1	46.0	0.97	1.01
Misc props	7,743	8,451	708	9.1	108	141	33	30.1	1.40	1.67
ResHmstd: NewCon	0	122,648	122,648	0.0	0	1,398	1,398	0.0	0.00	1.14
All Other NewCon	0	313,918	313,918	0.0	0	7,476	7,476	0.0	0.00	2.38
Total	35,647,712	35,877,372	229,660	0.6	567,991	607,505	39,514	7.0	1.59	1.69

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	451,516	458,660	7,144	1.6	County	38.51	40.35	0.000	0.000
(-) TIF Tax Capacity	39,730	40,757	1,027	2.6	City/Town	31.52	33.55	0.167	0.168
(-) FD Contrib Tax Cap	51,842	63,946	12,104	23.3	School District	18.72	19.28	13.468	15.860
(=) Taxable Tax Capacity	359,944	353,957	-5,987	-1.7	Special District	9.16	9.18	0.000	0.000
FD Distrib Tax Cap	25,205	28,920	3,714	14.7	Total	97.91	102.35	13.635	16.027

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	200,900	195,900	-2.5	2,049	2,123	74	3.6	1.02	1.08
Res Hmstd: Avg Val	301,200	293,800	-2.5	3,258	3,370	112	3.4	1.08	1.15
Res Hmstd: Hi Val	401,500	391,600	-2.5	4,467	4,616	148	3.3	1.11	1.18
Res Hmstd: Ex-Hi Val	602,400	587,500	-2.5	6,970	7,179	208	3.0	1.16	1.22
Apartment	300,000	297,300	-0.9	4,081	4,280	199	4.9	1.36	1.44
Comm/Ind: Lo Val	150,000	156,000	4.0	3,561	3,866	306	8.6	2.37	2.48
Comm/Ind: Med Val	300,000	312,100	4.0	8,240	8,880	640	7.8	2.75	2.85
Comm/Ind: Hi Val	1,000,000	1,040,200	4.0	30,077	32,266	2,189	7.3	3.01	3.10

SOUTHWEST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	30,522,209	30,338,080	-184,129	-0.6	329,261	339,965	10,703	3.3	1.08	1.12
ResNonHm Exist	3,882,816	4,068,393	185,577	4.8	43,468	47,198	3,730	8.6	1.12	1.16
Apartments Exist	1,708,568	1,667,657	-40,911	-2.4	22,739	23,133	394	1.7	1.33	1.39
Low-inc Apts Exi	85,555	123,020	37,465	43.8	705	1,052	346	49.1	0.82	0.86
Seas Rec: Exist	116,457	132,960	16,504	14.2	1,275	1,476	201	15.8	1.09	1.11
Com/Ind Lo Exist	340,679	330,549	-10,130	-3.0	7,998	7,904	-94	-1.2	2.35	2.39
Com/Ind Hi Exist	6,434,200	6,539,111	104,910	1.6	198,951	206,030	7,079	3.6	3.09	3.15
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	199,266	198,887	-379	-0.2	6,108	6,212	104	1.7	3.07	3.12
AgHm House Exist	78,077	75,767	-2,310	-3.0	814	821	7	0.9	1.04	1.08
AgHm Land: Exist	80,089	87,656	7,566	9.4	380	396	16	4.2	0.48	0.45
Ag NonHm: Exist	163,595	184,742	21,147	12.9	1,425	1,671	246	17.3	0.87	0.90
Misc props	15,869	16,536	667	4.2	239	254	15	6.5	1.51	1.54
ResHmstd: NewCon	0	255,571	255,571	0.0	0	2,857	2,857	0.0	0.00	1.12
All Other NewCon	0	364,412	364,412	0.0	0	7,716	7,716	0.0	0.00	2.12
Total	43,627,380	44,383,340	755,960	1.7	613,364	646,685	33,321	5.4	1.41	1.46

Tax Base

Tax Rates

					Net Tax Cap (Pctg)				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	526,205	537,742	11,537	2.2	County	38.51	40.35	0.000	0.000	
(-) TIF Tax Capacity	10,419	10,581	163	1.6	City/Town	24.41	24.96	0.835	0.877	
(-) FD Contrib Tax Cap	47,484	53,243	5,759	12.1	School District	19.14	19.95	14.840	15.716	
(=) Taxable Tax Capacity	468,302	473,917	5,615	1.2	Special District	8.55	8.36	0.000	0.000	
FD Distrib Tax Cap	20,219	22,818	2,599	12.9	Total	90.62	93.61	15.674	16.593	

**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	275,300	273,600	-0.6	2,802	2,889	87	3.1	1.02	1.06
Res Hmstd: Avg Val	412,800	410,300	-0.6	4,387	4,519	132	3.0	1.06	1.10
Res Hmstd: Hi Val	550,300	547,000	-0.6	5,963	6,138	175	2.9	1.08	1.12
Res Hmstd: Ex-Hi Val	825,600	820,600	-0.6	9,513	9,794	281	2.9	1.15	1.19
Apartment	300,000	292,800	-2.4	3,868	3,912	44	1.1	1.29	1.34
Comm/Ind: Lo Val	150,000	152,400	1.6	3,499	3,638	138	4.0	2.33	2.39
Comm/Ind: Med Val	300,000	304,900	1.6	8,087	8,384	297	3.7	2.7	2.75
Comm/Ind: Hi Val	1,000,000	1,016,300	1.6	29,496	30,523	1,027	3.5	2.95	3.00

SUBURBAN RAMSEY CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	17,424,948	16,638,230	-786,718	-4.5	184,672	185,250	579	0.3	1.06	1.11
ResNonHm Exist	1,556,651	1,559,562	2,911	0.2	18,013	18,845	832	4.6	1.16	1.21
Apartments Exist	1,293,639	1,232,999	-60,640	-4.7	17,581	17,777	195	1.1	1.36	1.44
Low-inc Apts Exi	182,965	218,778	35,813	19.6	1,583	1,999	416	26.3	0.87	0.91
Seas Rec: Exist	13,219	12,846	-373	-2.8	154	156	2	1.0	1.17	1.21
Com/Ind Lo Exist	336,174	330,898	-5,276	-1.6	8,016	8,072	57	0.7	2.38	2.44
Com/Ind Hi Exist	4,856,889	5,039,522	182,633	3.8	151,679	161,644	9,966	6.6	3.12	3.21
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	216,901	215,758	-1,143	-0.5	6,769	6,920	151	2.2	3.12	3.21
AgHm House Exist	1,426	1,550	124	8.7	15	17	2	14.8	1.02	1.08
AgHm Land: Exist	1,297	1,467	170	13.1	5	6	0	9.1	0.41	0.40
Ag NonHm: Exist	17,687	17,422	-265	-1.5	141	147	6	3.9	0.80	0.84
Misc props	86,173	92,371	6,197	7.2	1,217	1,390	173	14.3	1.41	1.50
ResHmstd: NewCon	0	57,377	57,377	0.0	0	650	650	0.0	0.00	1.13
All Other NewCon	0	169,193	169,193	0.0	0	4,403	4,403	0.0	0.00	2.60
Total	25,987,969	25,587,973	-399,996	-1.5	389,845	407,276	17,431	4.5	1.50	1.59

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	318,001	316,636	-1,365	-0.4	County	43.96	46.49	0.000	0.000
(-) TIF Tax Capacity	19,942	21,208	1,266	6.3	City/Town	23.35	24.14	0.799	0.777
(-) FD Contrib Tax Cap	35,312	39,041	3,730	10.6	School District	16.74	19.58	18.387	18.146
(=) Taxable Tax Capacity	262,747	256,387	-6,360	-2.4	Special District	7.49	7.55	0.000	0.000
FD Distrib Tax Cap	28,621	32,516	3,895	13.6	Total	91.55	97.74	19.186	18.923

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	180,700	172,500	-4.5	1,791	1,795	4	0.2	0.99	1.04
Res Hmstd:Avg Val	270,900	258,700	-4.5	2,871	2,879	7	0.3	1.06	1.11
Res Hmstd: Hi Val	361,100	344,800	-4.5	3,951	3,961	9	0.2	1.09	1.15
Res Hmstd: Ex-Hi Val	541,700	517,200	-4.5	6,094	6,076	-18	-0.3	1.12	1.17
Apartment	300,000	285,900	-4.7	4,009	4,034	26	0.6	1.34	1.41
Comm/Ind: Lo Val	150,000	155,600	3.7	3,559	3,825	266	7.5	2.37	2.46
Comm/Ind: Med Val	300,000	311,300	3.8	8,208	8,773	566	6.9	2.74	2.82
Comm/Ind: Hi Val	1,000,000	1,037,600	3.8	29,903	31,858	1,955	6.5	2.99	3.07

CITY OF MINNEAPOLIS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	20,573,958	19,722,348	-851,610	-4.1	258,907	278,751	19,844	7.7	1.26	1.41
ResNonHm Exist	5,239,302	5,136,724	-102,578	-2.0	74,351	81,191	6,840	9.2	1.42	1.58
Apartments Exist	3,086,283	3,060,419	-25,864	-0.8	49,492	54,539	5,047	10.2	1.60	1.78
Low-inc Apts Exi	311,842	320,974	9,133	2.9	3,053	3,522	469	15.4	0.98	1.10
Seas Rec: Exist	1,559	15,500	13,941	894.5	24	275	251	037.9	1.55	1.78
Com/Ind Lo Exist	607,452	605,036	-2,416	-0.4	15,639	16,530	891	5.7	2.57	2.73
Com/Ind Hi Exist	7,618,471	8,065,432	446,960	5.9	258,670	288,763	30,093	11.6	3.40	3.58
Publ U: Elec Gen	63,836	67,051	3,215	5.0	1,583	1,792	209	13.2	2.48	2.67
Publ U: Other	276,192	268,163	-8,029	-2.9	9,356	9,579	223	2.4	3.39	3.57
AgHm House Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
AgHm Land: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag NonHm: Exist	1,255	1,400	146	11.6	15	18	3	19.3	1.19	1.28
Misc props	58,972	60,304	1,331	2.3	959	1,067	108	11.3	1.63	1.77
ResHmstd: NewCon	0	151,053	151,053	0.0	0	2,135	2,135	0.0	0.00	1.41
All Other NewCon	0	457,429	457,429	0.0	0	9,106	9,106	0.0	0.00	1.99
Total	37,839,121	37,931,833	92,712	0.2	672,050	747,267	75,218	11.2	1.78	1.97

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	476,354	482,552	6,197	1.3	County	34.41	39.62	0.000	0.000
(-) TIF Tax Capacity	70,210	73,308	3,098	4.4	City/Town	56.23	57.00	2.465	2.461
(-) FD Contrib Tax Cap	45,265	51,149	5,884	13.0	School District	21.90	24.54	8.751	16.258
(=) Taxable Tax Capacity	360,879	358,095	-2,784	-0.8	Special District	6.77	6.44	0.000	0.000
FD Distrib Tax Cap	50,008	56,168	6,160	12.3	Total	119.32	127.59	11.216	18.719

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	169,500	162,500	-4.1	1,993	2,151	159	8.0	1.18	1.32
Res Hmstd: Avg Val	254,100	243,600	-4.1	3,173	3,411	238	7.5	1.25	1.40
Res Hmstd: Hi Val	338,700	324,700	-4.1	4,354	4,670	317	7.3	1.29	1.44
Res Hmstd: Ex-Hi Val	508,200	487,200	-4.1	6,658	7,128	470	7.1	1.31	1.46
Apartment	300,000	297,500	-0.8	4,811	5,302	491	10.2	1.60	1.78
Comm/Ind: Lo Val	150,000	158,800	5.9	3,862	4,413	551	14.3	2.57	2.78
Comm/Ind: Med Val	300,000	317,600	5.9	8,955	10,099	1,144	12.8	2.98	3.18
Comm/Ind: Hi Val	1,000,000	1,058,700	5.9	32,722	36,632	3,910	11.9	3.27	3.46

CITY OF ST. PAUL

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	13,841,898	13,208,068	-633,829	-4.6	151,186	152,224	1,038	0.7	1.09	1.15
ResNonHm Exist	2,516,183	2,510,751	-5,432	-0.2	31,437	32,983	1,547	4.9	1.25	1.31
Apartments Exist	2,008,965	1,956,317	-52,648	-2.6	28,420	29,144	724	2.5	1.41	1.49
Low-inc Apts Exi	267,402	340,640	73,237	27.4	2,324	3,126	802	34.5	0.87	0.92
Seas Rec: Exist	1,138	1,429	292	25.6	14	19	5	33.7	1.26	1.35
Com/Ind Lo Exist	438,175	430,771	-7,404	-1.7	10,566	10,674	108	1.0	2.41	2.48
Com/Ind Hi Exist	3,785,116	3,952,743	167,626	4.4	119,997	128,499	8,502	7.1	3.17	3.25
Publ U: Elec Gen	28,933	28,326	-607	-2.1	652	664	11	1.7	2.25	2.34
Publ U: Other	212,630	218,571	5,941	2.8	6,741	7,106	365	5.4	3.17	3.25
AgHm House Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
AgHm Land: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag NonHm: Exist	681	726	45	6.6	7	8	1	10.9	1.02	1.06
Misc props	6,208	7,199	991	16.0	85	108	23	27.0	1.37	1.50
ResHmstd: NewCon	0	51,480	51,480	0.0	0	593	593	0.0	0.00	1.15
All Other NewCon	0	96,297	96,297	0.0	0	1,965	1,965	0.0	0.00	2.04
Total	23,107,330	22,803,318	-304,012	-1.3	351,430	367,114	15,684	4.5	1.52	1.61

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	281,275	279,928	-1,347	-0.5	County	40.99	43.00	0.000	0.000
(-) TIF Tax Capacity	27,911	25,976	-1,935	-6.9	City/Town	30.36	32.33	0.000	0.000
(-) FD Contrib Tax Cap	23,362	26,324	2,962	12.7	School District	23.39	22.66	13.501	15.867
(=) Taxable Tax Capacity	230,002	227,628	-2,374	-1.0	Special District	7.63	8.50	0.000	0.000
FD Distrib Tax Cap	45,319	51,563	6,244	13.8	Total	102.37	106.49	13.501	15.867

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	156,000	148,900	-4.6	1,576	1,583	8	0.5	1.01	1.06
Res Hmstd: Avg Val	233,900	223,200	-4.6	2,548	2,559	11	0.4	1.09	1.15
Res Hmstd: Hi Val	311,700	297,400	-4.6	3,520	3,534	14	0.4	1.13	1.19
Res Hmstd: Ex-Hi Val	467,700	446,300	-4.6	5,419	5,461	41	0.8	1.16	1.22
Apartment	300,000	292,100	-2.6	4,244	4,352	108	2.5	1.41	1.49
Comm/Ind: Lo Val	150,000	156,600	4.4	3,617	3,931	314	8.7	2.41	2.51
Comm/Ind: Med Val	300,000	313,300	4.4	8,372	9,025	653	7.8	2.79	2.88
Comm/Ind: Hi Val	1,000,000	1,044,300	4.4	30,564	32,789	2,225	7.3	3.06	3.14

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	15,861	71	20
159.2	Farm 1b Hmstd HGA: <32K: NewCon	0.450	125	1	0
160.1	Ag Hmstd HGA: <76K: Exist	1.000	6,431,858	64,319	44,393
160.2	Ag Hmstd HGA: <76K: NewCon	1.000	45,268	453	311
161.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	5,736,320	57,363	56,017
161.2	Ag Hmstd HGA: 76K-414K: NewCon	1.000	42,697	427	419
162.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	68,837	688	643
162.2	Ag Hmstd HGA: 414K-500K: NewCon	1.000	462	5	4
163.1	Ag Hmstd HGA: >500K: Exist	1.250	84,421	1,055	970
163.2	Ag Hmstd HGA: >500K: NewCon	1.250	557	7	6
164.1	Farm 1b Hmstd land <32K: Exist	0.450	416	2	1
164.2	Farm 1b Hmstd land <32K: NewCon	0.450	2	0	0
165.1	Ag Hmstd 1 & b: <115K: Exist	0.550	10,185,575	56,021	23,342
165.2	Ag Hmstd 1 & b: <115K: NewCon	0.550	67,909	374	154
166.1	Ag Hmstd 1 & b: 115K-345K: Exist	0.550	11,644,238	64,043	53,957
166.2	Ag Hmstd 1 & b: 115K-345K: NewCon	0.550	68,182	375	318
167.1	Ag Hmstd 1 & b: 345K-790K: Exist	0.550	9,507,836	52,293	42,943
167.2	Ag Hmstd 1 & b: 345K-790K: NewCon	0.550	48,241	265	218
168.1	Ag Hmstd 1 & b: >790K: Exist	1.000	6,887,345	68,873	55,826
168.2	Ag Hmstd 1 & b: >790K: NewCon	1.000	31,932	319	259
170.1	Ag Non-homestead: Exist	1.000	17,865,950	178,659	149,561
170.2	Ag Non-homestead: NewCon	1.000	57,514	575	477
171.0	Private Airport	1.000	298	3	2
172.0	Migrant Housing <500K	1.000	1,093	11	11
177.0	Timberlands	1.000	1,835,436	18,354	14,858
178.1	Non-comm SRR: <76K: Exist	1.000	9,887,301	98,873	80,458
178.2	Non-comm SRR: <76K: NewCon	1.000	204,551	2,046	1,685
179.1	Non-comm SRR: 76K-500K: Exist	1.000	11,850,002	118,500	103,988
179.2	Non-comm SRR: 76K-500K: NewCon	1.000	232,461	2,325	2,067
180.1	Non-comm SRR: >500K: Exist	1.250	1,170,846	14,636	11,760
180.2	Non-comm SRR: >500K: NewCon	1.250	25,043	313	276
183.1	Res 1b Hmstd <32K: Exist	0.450	245,559	1,105	963
183.2	Res 1b Hmstd <32K: NewCon	0.450	3,492	16	13
184.1	Res Hmstd: <76K: Exist	1.000	103,248,941	1,032,489	940,019
184.2	Res Hmstd: <76K: NewCon	1.000	1,489,121	14,891	13,391
185.1	Res Hmstd: 76K-414K: Exist	1.000	195,079,571	1,950,796	2,164,397
185.2	Res Hmstd: 76K-414K: NewCon	1.000	2,739,430	27,394	30,328
186.1	Res Hmstd: 414K-500K: Exist	1.000	7,255,091	72,551	75,845
186.2	Res Hmstd: 414K-500K: NewCon	1.000	93,665	937	972
187.1	Res Hmstd: > 500K: Exist	1.250	14,283,057	178,538	177,585
187.2	Res Hmstd: > 500K: NewCon	1.250	163,483	2,044	1,999

House Research Dept.

Simulation No. 9A6

Baseline: Final Pay 2008 (corrected)

Page 35

1/7/2010 4:56 PM

Alternative: Final Pay 2009 (corrected)

(all figures in \$000s)

Item ID	Description	Baseline	Final Pay 2008 (corrected)	Alternative	Final Pay 2009 (corrected)	Page 35
189.1	Res NonH 1 unit: <76K: Exist	1.000	10,955,767	109,558	127,712	
189.2	Res NonH 1 unit: <76K: NewCon	1.000	841,223	8,412	9,823	
190.1	Res NonH 1 unit: 76K - 500K: Exist	1.000	15,195,664	151,957	170,727	
190.2	Res NonH 1 unit: 76K - 500K: NewCon	1.000	1,289,756	12,898	14,711	
191.1	Res NonH 1 unit: >500K: Exist	1.250	2,204,480	27,556	28,018	
191.2	Res NonH 1 unit: >500K: NewCon	1.250	165,939	2,074	2,156	
193.1	Res NonH 2-3 units: Exist	1.250	8,546,798	106,835	120,088	
193.2	Res NonH 2-3 units: NewCon	1.250	703,773	8,797	9,975	
196.1	Regular apartments (4a): Exist	1.250	18,080,746	226,009	260,328	
196.2	Regular apartments (4a): NewCon	1.250	351,424	4,393	5,084	
197.1	Low-income housing (4d): Exist	0.750	2,283,245	17,124	20,824	
197.2	Low-income housing (4d): NewCon	0.750	23,223	174	210	
198.1	Non-profit/Comm Serv: Exist	1.500	35,104	527	600	
198.2	Non-profit/Comm Serv: NewCon	1.500	729	11	12	
199.1	Student housing: Exist	1.000	27,796	278	325	
199.2	Student housing: NewCon	1.000	90	1	1	
200.1	Manuf home park land: Exist	1.250	595,107	7,439	8,355	
200.2	Manuf home park land: NewCon	1.250	115	1	1	
202.1	Comm SRR 1c: <500K: Exist	0.550	386,461	2,126	1,699	
202.2	Comm SRR 1c: <500K: NewCon	0.550	3,654	20	16	
203.1	Comm SRR 1c: 500K-2.2M: Exist	1.000	248,384	2,484	1,784	
203.2	Comm SRR 1c: 500K-2.2M: NewCon	1.000	2,856	29	21	
204.1	Comm SRR 1c: >2.2M: Exist	1.250	40,970	512	395	
204.2	Comm SRR 1c: >2.2M: New con	1.250	271	3	3	
205.1	Comm SRR 4c: <500K: Exist	1.000	246,849	2,468	2,518	
205.2	Comm SRR 4c: <500K: NewCon	1.000	1,937	19	20	
206.1	Comm SRR 4c: >500K: Exist	1.250	119,831	1,498	1,388	
206.2	Comm SRR 4c: >500K: NewCon	1.250	817	10	10	
207.1	Bed & Breakfast: Exist	1.250	26,439	330	342	
207.2	Bed & Breakfast: NewCon	1.250	59	1	1	
208.0	Qualifying golf courses	1.250	255,424	3,193	3,119	
209.0	Metro Non-profit Indoor Rec	1.250	15,423	193	247	
211.1	Commercial: <150K: Exist	1.500	8,202,554	123,038	201,642	
211.2	Commercial: <150K: NewCon	1.500	255,140	3,827	6,188	
212.1	Commercial: >150K: Exist	2.000	45,634,208	912,684	1,443,016	
212.2	Commercial: >150K: NewCon	2.000	1,363,494	27,270	42,756	
213.1	Comm border city: <150K: Exist	1.500	41,006	615	945	
213.2	Comm border city: <150K: NewCon	1.500	2,295	34	53	
214.1	Comm border city: >150K: Exist	2.000	84,180	1,684	1,939	
214.2	Comm border city: >150K: NewCon	2.000	5,116	102	118	
222.1	Industrial: <150K: Exist	1.500	1,247,664	18,715	30,693	
222.2	Industrial: <150K: NewCon	1.500	31,254	469	789	
223.1	Industrial: >150K: Exist	2.000	13,998,987	279,980	447,071	
223.2	Industrial: >150K: NewCon	2.000	232,781	4,656	7,571	

House Research Dept.

Simulation No. 9A6

Baseline: Final Pay 2008 (corrected)

Page 36

1/7/2010 4:56 PM

Alternative: Final Pay 2009 (corrected)

(all figures in \$000s)

224.1	Ind'l border city: <150K: Exist	1.500	1,124	17	26
224.2	Ind'l border city: <150K: NewCon	1.500	41	1	1
225.1	Ind'l border city: >150K: Exist	2.000	60,625	1,212	1,405
225.2	Ind'l border city: >150K: NewCon	2.000	1,330	27	31
233.0	Publ Util: land & bldgs <150K	1.500	83,549	1,253	1,936
234.0	Publ Util: land & bldgs >150K	2.000	896,892	17,938	27,588
235.0	Publ Util: Electric Generat Mach	2.000	1,554,471	31,089	33,813
236.0	Publ Util: machinery (non-generat)	2.000	1,089,601	21,792	32,392
238.0	Railroad <150K	1.500	25,343	380	619
239.0	Railroad >150K	2.000	647,000	12,940	19,954
241.0	Non-comm aircraft hangars	1.500	4,100	62	67
242.0	Mineral	2.000	2,122	42	79
243.0	Misc class 5	2.000	5,043	101	138
249.0	Personal: 3f	1.000	9,379	94	92
250.0	Non-comm aircraft hangars	1.500	73,806	1,107	1,126
251.0	Pers: It31 tools&mach excl elec gen	2.000	154,915	3,098	4,463
252.0	Pers: It32 struct/lease land-non C/I,SRR	1.000	7,439	74	79
253.0	Pers: It32 struct/leased land-NCSRR<76	1.000	55,133	551	482
254.0	Pers: It32 str/lease land-NCSRR:76-500	1.000	13,781	138	118
256.0	Pers: It32 struct/leased land-C/I	2.000	17,186	344	491
257.0	Pers: Item 33 ag real estate	1.000	20,652	207	203
259.0	Pers: It41 struct/leased land - C/I	2.000	449,104	8,982	10,562
260.0	Pers: It41 struct/leased land-NCSRR<76	1.000	348	3	5
263.0	Pers: It41 str/leased land-non C/I,SRR	1.000	3,236	32	39
264.0	Pers: Item 41 Border EZ	2.000	1,140	23	26
265.0	Pers: Item 42 non-EZ struct/RR land	2.000	34,313	686	1,295
267.0	Pers: It43 leased real estate - non C/I	1.500	27,455	412	522
268.0	Pers: Item 43 leased real estate - C/I	2.000	431,641	8,633	9,579
269.0	Pers: Item 44 electric util trans lines	2.000	1,619,134	32,383	50,311
270.0	Pers: Item 44 electric util distri lines	2.000	241,445	4,829	7,991
271.0	Pers: Item 45 syst/gas utils	2.000	1,896,933	37,939	56,436
272.0	Pers: Item 46 syst/water utils	2.000	1,382	28	46
273.0	Pers: Item 48 misc	2.000	15,307	306	352
State Total			<u>561,793,995</u>	<u>6,338,736</u>	<u>7,286,016</u>

Alternative Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
162.1	Farm 1b Hm HGA: <50K: Exist	0.450	25,034	113	32
162.2	Farm 1b Hm HGA: <50K: NewCon	0.450	132	1	0
163.1	Ag Hmstd HGA: <76K: Exist	1.000	6,348,596	63,486	44,089
163.2	Ag Hmstd HGA: <76K: NewCon	1.000	33,621	336	231
164.1	Ag Hm HGA: 76K-414K: Exist	1.000	5,847,348	58,473	57,632
164.2	Ag Hm HGA: 76K-414K: NewCon	1.000	30,834	308	303
165.1	Ag Hm HGA: 414K-500K: Exist	1.000	68,544	685	650
165.2	Ag Hm HGA: 414K-500K: NewCon	1.000	323	3	3
166.1	Ag Hmstd HGA: >500K: Exist	1.250	84,813	1,060	995
166.2	Ag Hmstd HGA: >500K: NewCon	1.250	333	4	4
167.1	Farm 1b Hm land <50K: Exist	0.450	1,622	7	3
167.2	Farm 1b Hm land <50K: NewCon	0.450	7	0	0
168.1	Ag Hmstd l & b: <115K: Exist	0.500	10,239,083	51,195	18,945
168.2	Ag Hmstd l & b: <115K: NewCon	0.500	52,310	262	96
169.1	Ag Hm l & b: 115K-345K: Exist	0.500	12,509,665	62,548	52,140
169.2	Ag Hm l & b: 115K-345K: NewCon	0.500	58,678	293	246
170.1	Ag Hm l & b: 345K-890K: Exist	0.500	12,467,170	62,336	50,623
170.2	Ag Hm l & b: 345K-890K: NewCon	0.500	52,195	261	212
171.1	Ag Hmstd l & b: >890K: Exist	1.000	7,784,054	77,841	62,273
171.2	Ag Hmstd l & b: >890K: NewCon	1.000	30,803	308	249
173.1	Ag Non-homestead: Exist	1.000	20,373,425	203,734	168,288
173.2	Ag Non-homestead: NewCon	1.000	44,316	443	363
174.1	Private Airport	1.000	913	9	8
175.1	Mig Housing <500K: Exist	1.000	1,092	11	12
175.2	Mig Housing <500K: NewCon	1.000	3	0	0
180.1	Timberlands	1.000	2,259,770	22,598	17,520
181.1	Managed forest land	0.650	89,266	580	478
182.1	Non-C SeasRec: <76K: Exist	1.000	10,540,970	105,410	82,345
182.2	Non-C SeasRec: <76K: NewCon	1.000	167,377	1,674	1,307
183.1	Non-C SeasRec: 76K-500K: Exist	1.000	14,301,938	143,019	119,739
183.2	Non-C SeasRec: 76K-500K: NewCon	1.000	226,395	2,264	1,869
184.1	Non-C SeasRec: >500K: Exist	1.250	1,655,905	20,699	15,795
184.2	Non-C SeasRec: >500K: NewCon	1.250	36,315	454	364
187.1	Res 1b Hmstd: <50K: Exist	0.450	402,553	1,811	1,615
187.2	Res 1b Hmstd: <50K: NewCon	0.450	4,067	18	15
188.1	Res Hmstd: <76K: Exist	1.000	104,018,451	1,040,184	977,880
188.2	Res Hmstd: <76K: NewCon	1.000	1,050,954	10,510	9,664
189.1	Res Hmstd: 76K-414K: Exist	1.000	194,454,624	1,944,546	2,219,635
189.2	Res Hmstd: 76K-414K: NewCon	1.000	1,928,397	19,284	21,788
190.1	Res Hmstd: 414K-500K: Exist	1.000	7,352,455	73,525	78,866

House Research Dept.

Simulation No. 9A6

Baseline: Final Pay 2008 (corrected)

Page 38

1/7/2010 4:56 PM

Alternative: Final Pay 2009 (corrected)

(all figures in \$000s)

Simulation No.	Description	Baseline	Final Pay 2008 (corrected)	Alternative	Final Pay 2009 (corrected)	Page 38
190.2	Res Hmstd: 414K-500K: NewCon	1.000	73,601	736	783	
191.1	Res Hmstd: > 500K: Exist	1.250	15,283,156	191,039	196,036	
191.2	Res Hmstd: > 500K: NewCon	1.250	144,759	1,809	1,836	
193.1	Res NonHm 1 un: <76K: Exist	1.000	12,093,013	120,930	144,903	
193.2	Res NonHm 1 un: <76K: NewCon	1.000	509,588	5,096	6,111	
194.1	Res NonHm 1 un: 76K-500K: Exist	1.000	16,652,611	166,526	193,610	
194.2	Res NonHm 1 un: 76K-500K: NewCon	1.000	771,593	7,716	9,047	
195.1	Res NonHm 1 un: >500K: Exist	1.250	2,524,382	31,555	33,160	
195.2	Res NonHm 1 un: >500K: NewCon	1.250	121,949	1,524	1,632	
197.1	Res NonHm 2-3 units: Exist	1.250	9,444,508	118,056	137,248	
197.2	Res NonHm 2-3 units: NewCon	1.250	438,725	5,484	6,422	
200.1	Reg apartments (4a): Exist	1.250	18,080,974	226,012	273,353	
200.2	Reg apartments (4a): NewCon	1.250	246,813	3,085	3,782	
201.1	Low-inc housing (4d): Exist	0.750	2,681,466	20,111	25,479	
201.2	Low-inc housing (4d): NewCon	0.750	42,650	320	403	
202.1	Student housing	1.000	29,460	295	366	
203.1	Manuf hm pk land: Exist	1.250	600,349	7,504	8,584	
203.2	Manuf hm pk land: NewCon	1.250	167	2	2	
205.1	Com SeasRec 1c: <600K: Exist	0.500	434,284	2,171	1,669	
205.2	Com SeasRec 1c: <600K: NewCon	0.500	4,262	21	17	
206.1	Com SeasRec 1c: 0.6-2.3M: Exist	1.000	223,610	2,236	1,543	
206.2	Com SeasRec 1c: 0.6-2.3M: NewCon	1.000	2,462	25	19	
207.1	Com SeasRec 1c: >2.3M: Exist	1.250	41,644	521	388	
207.2	Com SeasRec 1c: >2.3M: NewCon	1.250	791	10	10	
208.1	Com SeasRec 4c: <500K: Exist	1.000	246,587	2,466	2,430	
208.2	Com SeasRec 4c: <500K: NewCon	1.000	3,787	38	39	
209.1	Com SeasRec 4c: >500K: Exist	1.250	118,643	1,483	1,332	
209.2	Com SeasRec 4c: >500K: NewCon	1.250	2,383	30	31	
210.1	Bed & Breakfast: Exist	1.250	26,004	325	342	
210.2	Bed & Breakfast: NewCon	1.250	249	3	3	
211.1	Qualifying golf courses	1.250	262,172	3,277	3,220	
212.1	Metro Non-profit Indoor Rec	1.250	15,220	190	271	
213.1	Non-profit/Comm Serv - NonRev	1.500	41,463	622	718	
214.1	Non-profit/Comm Serv - donation	1.500	57,692	865	1,209	
215.1	Seasonal Restaurant on Lake	1.250	10,247	128	104	
217.1	Commercial: <150K: Exist	1.500	8,428,507	126,428	208,680	
217.2	Commercial: <150K: NewCon	1.500	245,222	3,678	6,024	
218.1	Commercial: >150K: Exist	2.000	49,393,726	987,874	1,594,115	
218.2	Commercial: >150K: NewCon	2.000	1,402,896	28,058	44,654	
219.1	Com bord city: <150K: Exist	1.500	216	3	7	
219.2	Com bord city: <150K: NewCon	1.500	6	0	0	
220.1	Com bord city: >150K: Exist	2.000	76	2	3	
220.2	Com bord city: >150K: Newcon	2.000	2	0	0	
228.1	Industrial: <150K: Exist	1.500	1,278,267	19,174	31,957	

House Research Dept.

Simulation No. 9A6

Baseline: Final Pay 2008 (corrected)

Page 39

1/7/2010 4:56 PM

Alternative: Final Pay 2009 (corrected)

(all figures in \$000s)

228.2	Industrial: <150K: NewCon	1.500	27,763	416	685
229.1	Industrial: >150K: Exist	2.000	14,846,649	296,933	482,126
229.2	Industrial: >150K: NewCon	2.000	294,496	5,890	9,392
239.1	Publ Util: land & bldgs <150K	1.500	82,496	1,237	1,912
240.1	Publ Util: land & bldgs >150K	2.000	925,946	18,519	28,666
241.1	Publ Util: Electric Generat Mach	2.000	1,507,508	30,150	33,262
242.1	Publ Util: machinery (non-generat)	2.000	1,115,829	22,317	33,004
244.1	Railroad <150K	1.500	25,348	380	612
245.1	Railroad >150K	2.000	765,267	15,305	23,835
247.1	Non-comm aircraft hangars	1.500	4,542	68	74
248.1	Mineral	2.000	2,194	44	80
249.1	Misc class 5	2.000	5,627	113	149
255.1	Personal: 3f	1.000	9,312	93	89
256.1	Non-comm aircraft hangars	1.500	76,300	1,145	1,188
257.1	Pers: It31 tools&mach excl elec gen	2.000	171,317	3,426	5,008
258.1	Pers: It32 struct/lease land-non C/L,SRR	1.000	7,803	78	86
259.1	Pers: It32 NCSRR<76K: Exist	1.000	55,652	557	470
259.2	Pers: It32 NCSRR<76K: NewCon	1.000	696	7	6
260.1	Pers: It32 NCSRR:76-500K: Exist	1.000	17,271	173	140
260.2	Pers: It32 NCSRR:76-500K: NewCon	1.000	151	2	1
262.1	Pers: It32 struct/leased land-C/I	2.000	18,907	378	532
263.1	Pers: Item 33 ag real estate	1.000	22,312	223	216
265.1	Pers: It41 struct/leased land - C/I	2.000	451,217	9,024	10,831
266.1	Pers: It41 NCSRR<76K: Exist	1.000	1,062	11	13
266.2	Pers: It41 NCSRR<76K: NewCon	1.000	2	0	0
269.1	Pers: It41 str/leased land-non C/L,SRR	1.000	6,738	67	81
270.1	Pers: Item 41 Border EZ	2.000	29	1	1
271.1	Pers: Item 42 non-EZ struct/RR land	2.000	33,099	662	1,225
273.1	Pers: It43 leased real estate - non C/I	1.500	27,480	412	577
274.1	Pers: Item 43 leased real estate - C/I	2.000	447,226	8,945	10,343
275.1	Pers: Item 44 electric util trans lines	2.000	1,647,663	32,953	51,654
276.1	Pers: Item 44 electric util distri lines	2.000	257,175	5,143	8,525
277.1	Pers: Item 45 syst/gas utils	2.000	1,996,322	39,926	59,175
278.1	Pers: Item 46 syst/water utils	2.000	76	2	2
279.1	Pers: Item 48 misc	2.000	11,057	221	256
State Total			581,387,062	6,552,547	7,712,036

Baseline Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,411,380	1,654,465	197,009	1,241,919	288,830	731,575	6,520,177
Certified MKV Levy	2,427	31,546	101	735,645	310	0	769,719
Fiscal Disparities Levy	123,350	124,269	1,116	129,539	28,218	0	406,492
Disparity Reduction Aid	9,582	0	479	7,967	0	0	18,028
Spread NTC Levy	2,278,447	1,530,195	195,414	1,157,278	260,612	731,575	6,153,521
Spread MKV Levy	2,427	31,546	101	682,780	310	0	717,164
Tax Incr Financing Levy							321,804
	Homestead Credit	265,762		Taconite credit		16,655	
	Agricultural Credit	25,134		Disparity Reduction Credit		5,395	

Alternative Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,548,950	1,725,382	206,335	1,309,090	290,209	773,957	6,853,924
Certified MKV Levy	2,414	32,590	112	817,886	235	0	853,002
Fiscal Disparities Levy	139,526	143,334	1,224	148,732	31,934	0	464,750
Disparity Reduction Aid	9,678	0	484	7,903	0	0	18,066
Spread NTC Levy	2,399,745	1,582,048	204,627	1,216,253	258,275	773,957	6,434,906
Spread MKV Levy	2,414	32,590	112	754,088	235	0	789,439
Tax Incr Financing Levy							337,325
	Homestead Credit	267,341		Taconite credit		16,503	
	Agricultural Credit	24,853		Disparity Reduction Credit		5,667	