

**STATEWIDE**

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	324,713,017	315,056,509	-9,656,508	-3.0	3,509,347	3,802,753	293,406	8.4	1.08	1.21
ResNonHm Exist	42,556,369	41,020,411	-1,535,957	-3.6	531,137	570,872	39,735	7.5	1.25	1.39
Apartments Exist	18,327,787	18,162,344	-165,443	-0.9	276,578	307,797	31,218	11.3	1.51	1.69
Low-inc Apts Exi	2,724,116	2,703,789	-20,327	-0.7	25,835	28,724	2,889	11.2	0.95	1.06
Seas Rec: Exist	28,396,079	30,456,171	2,060,092	7.3	233,140	255,577	22,437	9.6	0.82	0.84
Com/Ind Lo Exist	10,005,328	10,066,700	61,372	0.6	248,040	268,021	19,981	8.1	2.48	2.66
Com/Ind Hi Exist	67,664,645	68,171,519	506,873	0.7	2,178,579	2,360,605	182,026	8.4	3.22	3.46
Publ U: Elec Gen	1,507,508	1,312,830	-194,678	-12.9	33,246	32,079	-1,167	-3.5	2.21	2.44
Publ U: Other	6,196,823	5,813,713	-383,110	-6.2	188,085	186,495	-1,590	-0.8	3.04	3.21
AgHm House Exist	12,439,578	12,955,483	515,905	4.1	103,911	117,492	13,581	13.1	0.84	0.91
AgHm Land: Exist	43,195,588	48,742,279	5,546,691	12.8	184,841	217,382	32,541	17.6	0.43	0.45
Ag NonHm: Exist	22,791,098	26,194,929	3,403,831	14.9	186,855	220,105	33,250	17.8	0.82	0.84
Misc props	869,127	879,171	10,044	1.2	13,182	14,961	1,780	13.5	1.52	1.70
ResHmstd: NewCon	0	2,082,631	2,082,631	0.0	0	25,993	25,993	0.0	0.00	1.25
All Other NewCon	0	1,893,111	1,893,111	0.0	0	23,131	23,131	0.0	0.00	1.22
<b>Total</b>	<b>581,387,062</b>	<b>585,511,591</b>	<b>4,124,529</b>	<b>0.7</b>	<b>7,712,777</b>	<b>8,431,988</b>	<b>719,211</b>	<b>9.3</b>	<b>1.33</b>	<b>1.44</b>

**Tax Base**

	Baseline	Alternative	Change	Pctg Chng
Total Tax Capacity	6,552,547	6,571,086	18,540	0.3
(-) TIF Tax Capacity	308,614	295,876	-12,738	-4.1
(-) FD Contrib Tax Cap	400,281	428,421	28,141	7.0
(=) Taxable Tax Capacity	5,843,652	5,846,789	3,137	0.1
FD Distrib Tax Cap	400,278	428,421	28,143	7.0

**Tax Rates**

	Net Tax Cap (Pctg)		Ref Mkt Val	
	Base	Alter	Base	Alter
County	41.06	44.02	0.049	0.050
City/Town	30.56	34.85	0.671	0.681
School District	20.80	22.18	15.444	17.812
Special District	4.40	4.65	0.005	0.005
<b>Total</b>	<b>96.82</b>	<b>105.70</b>	<b>16.170</b>	<b>18.549</b>

**GREATER MINNESOTA**

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	109,404,089	110,200,403	796,314	0.7	1,081,182	1,199,893	118,711	11.0	0.99	1.09
ResNonHm Exist	14,102,649	14,279,829	177,180	1.3	169,905	187,172	17,267	10.2	1.20	1.31
Apartments Exist	3,781,185	3,796,172	14,987	0.4	58,439	64,203	5,764	9.9	1.55	1.69
Low-inc Apts Exi	940,927	944,446	3,519	0.4	9,186	10,164	978	10.6	0.98	1.08
Seas Rec: Exist	27,881,952	29,915,511	2,033,559	7.3	227,625	249,230	21,605	9.5	0.82	0.83
Com/Ind Lo Exist	5,915,896	5,998,560	82,664	1.4	147,159	159,493	12,334	8.4	2.49	2.66
Com/Ind Hi Exist	14,781,026	15,408,193	627,167	4.2	473,594	527,014	53,421	11.3	3.20	3.42
Publ U: Elec Gen	1,155,867	1,002,014	-153,854	-13.3	25,490	24,391	-1,099	-4.3	2.21	2.43
Publ U: Other	3,840,387	3,678,264	-162,123	-4.2	113,009	113,044	35	0.0	2.94	3.07
AgHm House Exist	11,124,500	11,627,568	503,068	4.5	92,142	104,141	12,000	13.0	0.83	0.90
AgHm Land: Exist	41,290,097	46,589,654	5,299,557	12.8	177,689	208,118	30,428	17.1	0.43	0.45
Ag NonHm: Exist	21,133,720	24,176,521	3,042,801	14.4	172,237	200,527	28,290	16.4	0.81	0.83
Misc props	317,168	325,686	8,518	2.7	5,086	5,716	630	12.4	1.60	1.76
ResHmstd: NewCon	0	759,066	759,066	0.0	0	8,728	8,728	0.0	0.00	1.15
All Other NewCon	0	816,815	816,815	0.0	0	8,456	8,456	0.0	0.00	1.04
<b>Total</b>	<b>255,669,463</b>	<b>269,518,702</b>	<b>13,849,239</b>	<b>5.4</b>	<b>2,752,742</b>	<b>3,070,291</b>	<b>317,548</b>	<b>11.5</b>	<b>1.08</b>	<b>1.14</b>

**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	2,636,836	2,758,765	121,929	4.6	County	46.84	48.24	0.025	0.024
(-) TIF Tax Capacity	48,612	46,580	-2,032	-4.2	City/Town	26.87	29.94	0.300	0.295
(-) FD Contrib Tax Cap	4,487	5,127	640	14.3	School District	18.80	19.56	12.463	15.127
(=) Taxable Tax Capacity	2,583,736	2,707,058	123,322	4.8	Special District	1.51	1.54	0.014	0.000
FD Distrib Tax Cap	4,485	5,127	642	14.3	<b>Total</b>	<b>94.02</b>	<b>99.27</b>	<b>12.802</b>	<b>15.445</b>

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	111,900	112,700	800	0.7	924	1,022	98	10.6	0.83	0.91
Res Hmstd: Avg Val	167,700	168,900	1,200	0.7	1,570	1,717	147	9.4	0.94	1.02
Res Hmstd: Hi Val	223,600	225,200	1,600	0.7	2,217	2,414	196	8.9	0.99	1.07
Res Hmstd: Ex-Hi Val	335,500	337,900	2,400	0.7	3,513	3,808	295	8.4	1.05	1.13
Apartment	300,000	301,200	1,200	0.4	3,910	4,203	293	7.5	1.30	1.4
Comm/Ind: Lo Val	150,000	156,400	6,400	4.3	3,333	3,702	370	11.1	2.22	2.37
Comm/Ind: Med Val	300,000	312,700	12,700	4.2	7,713	8,493	781	10.1	2.57	2.72
Comm/Ind: Hi Val	1,000,000	1,042,400	42,400	4.2	28,151	30,860	2,709	9.6	2.82	2.96

**METRO AREA**

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	215,308,928	204,856,106	-10,452,822	-4.9	2,428,165	2,602,860	174,695	7.2	1.13	1.27
ResNonHm Exist	28,453,720	26,740,583	-1,713,137	-6.0	361,232	383,700	22,469	6.2	1.27	1.43
Apartments Exist	14,546,602	14,366,172	-180,430	-1.2	218,139	243,593	25,454	11.7	1.50	1.70
Low-inc Apts Exi	1,783,189	1,759,343	-23,846	-1.3	16,648	18,560	1,911	11.5	0.93	1.05
Seas Rec: Exist	514,127	540,660	26,534	5.2	5,515	6,347	832	15.1	1.07	1.17
Com/Ind Lo Exist	4,089,432	4,068,139	-21,292	-0.5	100,882	108,528	7,647	7.6	2.47	2.67
Com/Ind Hi Exist	52,883,619	52,763,326	-120,293	-0.2	1,704,986	1,833,591	128,605	7.5	3.22	3.48
Publ U: Elec Gen	351,641	310,817	-40,824	-11.6	7,757	7,688	-68	-0.9	2.21	2.47
Publ U: Other	2,356,436	2,135,449	-220,987	-9.4	75,076	73,451	-1,625	-2.2	3.19	3.44
AgHm House Exist	1,315,077	1,327,914	12,837	1.0	11,770	13,351	1,581	13.4	0.89	1.01
AgHm Land: Exist	1,905,491	2,152,625	247,135	13.0	7,152	9,264	2,113	29.5	0.38	0.43
Ag NonHm: Exist	1,657,378	2,018,408	361,030	21.8	14,618	19,579	4,960	33.9	0.88	0.97
Misc props	551,960	553,486	1,526	0.3	8,095	9,245	1,150	14.2	1.47	1.67
ResHmstd: NewCon	0	1,323,565	1,323,565	0.0	0	17,265	17,265	0.0	0.00	1.30
All Other NewCon	0	1,076,296	1,076,296	0.0	0	14,675	14,675	0.0	0.00	1.36
<b>Total</b>	<b>325,717,599</b>	<b>315,992,889</b>	<b>-9,724,710</b>	<b>-3.0</b>	<b>4,960,035</b>	<b>5,361,697</b>	<b>401,662</b>	<b>8.1</b>	<b>1.52</b>	<b>1.70</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	3,915,711	3,812,321	-103,390	-2.6	County	36.48	40.38	0.062	0.064	
(-) TIF Tax Capacity	260,002	249,296	-10,706	-4.1	City/Town	33.49	39.08	0.863	0.892	
(-) FD Contrib Tax Cap	395,794	423,294	27,501	6.9	School District	22.39	24.45	16.985	19.273	
(=) Taxable Tax Capacity	3,259,915	3,139,731	-120,184	-3.7	Special District	6.68	7.33	0.000	0.008	
FD Distrib Tax Cap	395,794	423,294	27,501	6.9	<b>Total</b>	<b>99.04</b>	<b>111.24</b>	<b>17.910</b>	<b>20.237</b>	

**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	185,400	176,400	-4.9	1,963	2,106	143	7.3	1.06	1.19
Res Hmstd: Avg Val	277,900	264,400	-4.9	3,128	3,342	214	6.8	1.13	1.26
Res Hmstd: Hi Val	370,500	352,500	-4.9	4,294	4,579	285	6.6	1.16	1.3
Res Hmstd: Ex-Hi Val	555,800	528,800	-4.9	6,638	7,032	394	5.9	1.19	1.33
Apartment	300,000	296,300	-1.2	4,251	4,720	468	11.0	1.42	1.59
Comm/Ind: Lo Val	150,000	149,700	-0.2	3,522	3,840	317	9.0	2.35	2.56
Comm/Ind: Med Val	300,000	299,300	-0.2	8,130	8,853	723	8.9	2.71	2.96
Comm/Ind: Hi Val	1,000,000	997,700	-0.2	29,629	32,266	2,637	8.9	2.96	3.23

**GREATER MINNESOTA 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	61,355,455	61,250,674	-104,782	-0.2	689,130	769,121	79,992	11.6	1.12	1.26
ResNonHm Exist	8,832,913	8,809,638	-23,274	-0.3	118,171	129,932	11,760	10.0	1.34	1.47
Apartments Exist	3,713,540	3,728,377	14,837	0.4	57,689	63,405	5,717	9.9	1.55	1.70
Low-inc Apts Exi	940,030	943,532	3,502	0.4	9,178	10,156	978	10.7	0.98	1.08
Seas Rec: Exist	3,542,371	3,705,891	163,520	4.6	32,605	35,597	2,992	9.2	0.92	0.96
Com/Ind Lo Exist	4,830,304	4,898,476	68,172	1.4	125,066	136,191	11,125	8.9	2.59	2.78
Com/Ind Hi Exist	13,393,758	13,966,241	572,483	4.3	436,453	487,005	50,552	11.6	3.26	3.49
Publ U: Elec Gen	1,128,851	976,994	-151,857	-13.5	25,058	23,969	-1,089	-4.3	2.22	2.45
Publ U: Other	1,392,747	1,257,636	-135,112	-9.7	45,923	44,637	-1,286	-2.8	3.30	3.55
AgHm House Exist	355,375	369,080	13,705	3.9	3,991	4,632	642	16.1	1.12	1.26
AgHm Land: Exist	534,779	619,289	84,511	15.8	2,802	3,652	849	30.3	0.52	0.59
Ag NonHm: Exist	758,688	914,217	155,530	20.5	8,562	11,238	2,676	31.3	1.13	1.23
Misc props	258,988	265,946	6,958	2.7	4,403	4,974	571	13.0	1.70	1.87
ResHmstd: NewCon	0	426,294	426,294	0.0	0	5,596	5,596	0.0	0.00	1.31
All Other NewCon	0	309,393	309,393	0.0	0	4,398	4,398	0.0	0.00	1.42
<b>Total</b>	<b>101,037,799</b>	<b>102,441,677</b>	<b>1,403,878</b>	<b>1.4</b>	<b>1,559,030</b>	<b>1,734,503</b>	<b>175,473</b>	<b>11.3</b>	<b>1.54</b>	<b>1.69</b>

**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	1,206,020	1,223,385	17,365	1.4	County	46.54	48.36	0.021	0.021
(-) TIF Tax Capacity	48,052	46,003	-2,049	-4.3	City/Town	43.90	51.26	0.513	0.508
(-) FD Contrib Tax Cap	3,101	3,614	513	16.5	School District	20.70	21.63	13.141	15.700
(=) Taxable Tax Capacity	1,154,867	1,173,768	18,901	1.6	Special District	1.71	1.75	0.024	0.000
FD Distrib Tax Cap	3,561	4,071	510	14.3	<b>Total</b>	<b>112.85</b>	<b>123.01</b>	<b>13.699</b>	<b>16.228</b>

**Tax Burdens on  
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	96,300	96,100	-200	-0.2	933	1,052	119	12.8	0.97	1.09
Res Hmstd: Avg Val	144,400	144,200	-200	-0.1	1,585	1,765	180	11.4	1.1	1.22
Res Hmstd: Hi Val	192,500	192,200	-300	-0.2	2,237	2,477	240	10.7	1.16	1.29
Res Hmstd: Ex-Hi Val	288,800	288,300	-500	-0.2	3,542	3,901	359	10.1	1.23	1.35
Apartment	300,000	301,200	1,200	0.4	4,643	5,120	477	10.3	1.55	1.7
Comm/Ind: Lo Val	150,000	156,400	6,400	4.3	3,770	4,279	509	13.5	2.51	2.74
Comm/Ind: Med Val	300,000	312,800	12,800	4.3	8,728	9,828	1,100	12.6	2.91	3.14
Comm/Ind: Hi Val	1,000,000	1,042,700	42,700	4.3	31,866	35,723	3,857	12.1	3.19	3.43

**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	48,048,634	48,949,729	901,096	1.9	392,052	430,771	38,719	9.9	0.82	0.88
ResNonHm Exist	5,269,736	5,470,190	200,455	3.8	51,734	57,240	5,506	10.6	0.98	1.05
Apartments Exist	67,645	67,795	150	0.2	750	798	48	6.4	1.11	1.18
Low-inc Apts Exi	897	915	18	2.0	9	9	0	1.4	0.96	0.95
Seas Rec: Exist	24,339,582	26,209,620	1,870,039	7.7	195,020	213,633	18,613	9.5	0.80	0.82
Com/Ind Lo Exist	1,085,592	1,100,084	14,492	1.3	22,092	23,301	1,209	5.5	2.04	2.12
Com/Ind Hi Exist	1,387,268	1,441,951	54,684	3.9	37,141	40,010	2,869	7.7	2.68	2.77
Publ U: Elec Gen	27,016	25,020	-1,996	-7.4	432	422	-10	-2.3	1.60	1.69
Publ U: Other	2,447,640	2,420,629	-27,011	-1.1	67,087	68,407	1,320	2.0	2.74	2.83
AgHm House Exist	10,769,125	11,258,489	489,363	4.5	88,151	99,509	11,358	12.9	0.82	0.88
AgHm Land: Exist	40,755,318	45,970,364	5,215,046	12.8	174,887	204,466	29,579	16.9	0.43	0.44
Ag NonHm: Exist	20,375,005	23,262,271	2,887,266	14.2	163,675	189,289	25,614	15.6	0.80	0.81
Misc props	58,179	59,740	1,561	2.7	683	742	59	8.7	1.17	1.24
ResHmstd: NewCon	0	332,772	332,772	0.0	0	3,131	3,131	0.0	0.00	0.94
All Other NewCon	0	507,422	507,422	0.0	0	4,058	4,058	0.0	0.00	0.80
<b>Total</b>	<b>154,631,636</b>	<b>167,076,992</b>	<b>12,445,356</b>	<b>8.0</b>	<b>1,193,711</b>	<b>1,335,787</b>	<b>142,075</b>	<b>11.9</b>	<b>0.77</b>	<b>0.80</b>

**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	1,430,816	1,535,380	104,564	7.3	County	47.09	48.15		0.030	0.029
(-) TIF Tax Capacity	560	576	16	2.9	City/Town	13.10	13.61		0.008	0.007
(-) FD Contrib Tax Cap	1,386	1,514	127	9.2	School District	17.26	17.97		11.532	14.353
(=) Taxable Tax Capacity	1,428,869	1,533,290	104,421	7.3	Special District	1.35	1.37		0.000	0.000
FD Distrib Tax Cap	924	1,056	132	14.3	<b>Total</b>	<b>78.80</b>	<b>81.10</b>		<b>11.569</b>	<b>14.390</b>

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	141,000	143,600	2,600	1.8	1,029	1,128	99	9.7	0.73	0.79
Res Hmstd: Avg Val	211,400	215,400	4,000	1.9	1,728	1,878	150	8.7	0.82	0.87
Res Hmstd: Hi Val	281,800	287,100	5,300	1.9	2,428	2,628	200	8.2	0.86	0.92
Res Hmstd: Ex-Hi Val	422,900	430,800	7,900	1.9	3,822	4,114	292	7.6	0.90	0.95
Apartment	300,000	300,700	700	0.2	3,302	3,481	179	5.4	1.10	1.16
Comm/Ind: Lo Val	150,000	155,900	5,900	3.9	2,972	3,240	269	9.0	1.98	2.08
Comm/Ind: Med Val	300,000	311,800	11,800	3.9	6,876	7,436	560	8.1	2.29	2.38
Comm/Ind: Hi Val	1,000,000	1,039,400	39,400	3.9	25,098	27,018	1,920	7.6	2.51	2.6

**NORTHWEST 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	5,206,092	5,265,899	59,807	1.1	59,993	66,718	6,725	11.2	1.15	1.27
ResNonHm Exist	696,059	709,032	12,973	1.9	9,602	10,582	980	10.2	1.38	1.49
Apartments Exist	425,068	430,482	5,414	1.3	6,806	7,436	630	9.3	1.60	1.73
Low-inc Apts Exi	106,291	107,432	1,141	1.1	1,070	1,175	104	9.7	1.01	1.09
Seas Rec: Exist	242,473	262,091	19,619	8.1	2,572	2,899	328	12.7	1.06	1.11
Com/Ind Lo Exist	600,508	611,501	10,993	1.8	15,576	16,775	1,199	7.7	2.59	2.74
Com/Ind Hi Exist	1,166,662	1,206,984	40,322	3.5	34,411	37,360	2,949	8.6	2.95	3.10
Publ U: Elec Gen	18,837	16,688	-2,150	-11.4	434	431	-3	-0.7	2.31	2.58
Publ U: Other	97,868	90,168	-7,701	-7.9	3,393	3,328	-65	-1.9	3.47	3.69
AgHm House Exist	20,272	21,009	738	3.6	234	272	38	16.2	1.15	1.29
AgHm Land: Exist	46,523	65,751	19,228	41.3	269	418	149	55.2	0.58	0.64
Ag NonHm: Exist	51,715	67,268	15,553	30.1	636	863	227	35.7	1.23	1.28
Misc props	32,259	33,127	868	2.7	568	632	64	11.3	1.76	1.91
ResHmstd: NewCon	0	47,849	47,849	0.0	0	626	626	0.0	0.00	1.31
All Other NewCon	0	34,160	34,160	0.0	0	494	494	0.0	0.00	1.45
<b>Total</b>	<b>8,710,628</b>	<b>8,969,440</b>	<b>258,812</b>	<b>3.0</b>	<b>135,564</b>	<b>150,009</b>	<b>14,445</b>	<b>10.7</b>	<b>1.56</b>	<b>1.67</b>

**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	103,994	106,933	2,940	2.8	County	50.15	50.43	0.000	0.000	
(-) TIF Tax Capacity	5,317	5,415	98	1.8	City/Town	46.17	53.73	0.301	0.294	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.17	22.73	11.632	14.198	
(=) Taxable Tax Capacity	98,676	101,518	2,842	2.9	Special District	3.26	3.37	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>121.74</b>	<b>130.25</b>	<b>11.934</b>	<b>14.493</b>	

**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	75,100	76,000		1.2	704	796	93	13.2	0.94	1.05
Res Hmstd: Avg Val	112,500	113,800		1.2	1,233	1,377	145	11.7	1.1	1.21
Res Hmstd: Hi Val	150,000	151,700		1.1	1,768	1,960	192	10.9	1.18	1.29
Res Hmstd: Ex-Hi Val	225,100	227,700		1.2	2,839	3,128	289	10.2	1.26	1.37
Apartment	300,000	303,800		1.3	4,923	5,387	463	9.4	1.64	1.77
Comm/Ind: Lo Val	150,000	155,200		3.5	3,944	4,380	437	11.1	2.63	2.82
Comm/Ind: Med Val	300,000	310,400		3.5	9,142	10,084	942	10.3	3.05	3.25
Comm/Ind: Hi Val	1,000,000	1,034,600		3.5	33,402	36,701	3,299	9.9	3.34	3.55

**NORTHWEST 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	6,442,599	6,596,685	154,086	2.4	50,103	54,247	4,144	8.3	0.78	0.82
ResNonHm Exist	601,210	643,929	42,718	7.1	5,811	6,476	665	11.4	0.97	1.01
Apartments Exist	10,976	11,013	37	0.3	104	110	6	6.1	0.95	1.00
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	4,995,483	5,472,929	477,446	9.6	40,066	43,983	3,917	9.8	0.80	0.80
Com/Ind Lo Exist	163,093	164,302	1,209	0.7	3,267	3,386	119	3.6	2.00	2.06
Com/Ind Hi Exist	215,886	225,399	9,513	4.4	5,900	6,317	417	7.1	2.73	2.80
Publ U: Elec Gen	404	369	-35	-8.6	6	6	0	-1.6	1.54	1.66
Publ U: Other	426,318	421,061	-5,257	-1.2	12,150	12,126	-24	-0.2	2.85	2.88
AgHm House Exist	1,571,134	1,659,102	87,968	5.6	12,414	13,880	1,467	11.8	0.79	0.84
AgHm Land: Exist	6,715,080	7,652,824	937,744	14.0	29,180	33,953	4,773	16.4	0.43	0.44
Ag NonHm: Exist	4,086,530	4,759,747	673,217	16.5	34,897	40,399	5,503	15.8	0.85	0.85
Misc props	7,566	7,656	89	1.2	84	88	4	4.7	1.11	1.15
ResHmstd: NewCon	0	64,658	64,658	0.0	0	584	584	0.0	0.00	0.90
All Other NewCon	0	86,290	86,290	0.0	0	671	671	0.0	0.00	0.78
<b>Total</b>	<b>25,236,279</b>	<b>27,765,963</b>	<b>2,529,684</b>	<b>10.0</b>	<b>193,981</b>	<b>216,227</b>	<b>22,245</b>	<b>11.5</b>	<b>0.77</b>	<b>0.78</b>

**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	232,170	253,823	21,653	9.3	County	46.82	46.65	0.000	0.000
(-) TIF Tax Capacity	12	13	1	8.3	City/Town	12.71	13.01	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.56	15.97	12.999	15.812
(=) Taxable Tax Capacity	232,158	253,811	21,652	9.3	Special District	3.13	3.25	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>78.22</b>	<b>78.87</b>	<b>12.999</b>	<b>15.812</b>

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	130,700	133,800	3,100	2.4	937	1,015	77	8.3	0.72	0.76
Res Hmstd: Avg Val	195,900	200,600	4,700	2.4	1,591	1,708	117	7.3	0.81	0.85
Res Hmstd: Hi Val	261,200	267,400	6,200	2.4	2,245	2,400	155	6.9	0.86	0.9
Res Hmstd: Ex-Hi Val	391,800	401,200	9,400	2.4	3,554	3,787	233	6.6	0.91	0.94
Apartment	300,000	301,000	1,000	0.3	3,323	3,444	120	3.6	1.11	1.14
Comm/Ind: Lo Val	150,000	156,600	6,600	4.4	2,980	3,228	248	8.3	1.99	2.06
Comm/Ind: Med Val	300,000	313,200	13,200	4.4	6,889	7,395	506	7.4	2.3	2.36
Comm/Ind: Hi Val	1,000,000	1,044,100	44,100	4.4	25,130	26,844	1,714	6.8	2.51	2.57

**NORTH CENTRAL 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	4,026,305	4,036,601	10,296	0.3	34,957	39,053	4,095	11.7	0.87	0.97
ResNonHm Exist	685,680	699,137	13,457	2.0	7,770	8,705	935	12.0	1.13	1.25
Apartments Exist	210,825	212,989	2,163	1.0	2,957	3,307	350	11.8	1.40	1.55
Low-inc Apts Exi	79,323	80,373	1,050	1.3	740	839	99	13.4	0.93	1.04
Seas Rec: Exist	2,443,736	2,527,858	84,121	3.4	19,831	21,151	1,320	6.7	0.81	0.84
Com/Ind Lo Exist	520,061	525,783	5,722	1.1	12,189	13,291	1,102	9.0	2.34	2.53
Com/Ind Hi Exist	1,135,263	1,166,640	31,377	2.8	33,695	36,983	3,288	9.8	2.97	3.17
Publ U: Elec Gen	2,156	2,069	-86	-4.0	60	64	4	5.9	2.80	3.09
Publ U: Other	75,048	69,203	-5,844	-7.8	2,307	2,272	-35	-1.5	3.07	3.28
AgHm House Exist	29,512	29,529	18	0.1	279	312	33	11.8	0.95	1.06
AgHm Land: Exist	45,997	48,947	2,950	6.4	166	201	35	21.0	0.36	0.41
Ag NonHm: Exist	57,342	62,678	5,336	9.3	451	519	68	15.2	0.79	0.83
Misc props	20,801	21,714	913	4.4	336	387	51	15.3	1.61	1.78
ResHmstd: NewCon	0	21,684	21,684	0.0	0	227	227	0.0	0.00	1.05
All Other NewCon	0	42,164	42,164	0.0	0	443	443	0.0	0.00	1.05
<b>Total</b>	<b>9,332,049</b>	<b>9,547,369</b>	<b>215,320</b>	<b>2.3</b>	<b>115,738</b>	<b>127,754</b>	<b>12,016</b>	<b>10.4</b>	<b>1.24</b>	<b>1.34</b>

Tax Base					Tax Rates		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	110,204	112,773	2,568	2.3	County	36.28	36.96	0.000	0.000
(-) TIF Tax Capacity	3,153	3,222	69	2.2	City/Town	35.83	40.46	0.087	0.086
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.44	16.50	8.140	10.920
(=) Taxable Tax Capacity	107,052	109,551	2,500	2.3	Special District	0.71	0.71	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>88.25</b>	<b>94.62</b>	<b>8.227</b>	<b>11.006</b>

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	98,400	98,700	0.3	666	759	93	14.0	0.68	0.77
Res Hmstd: Avg Val	147,500	147,900	0.3	1,183	1,323	139	11.8	0.80	0.89
Res Hmstd: Hi Val	196,700	197,200	0.3	1,702	1,888	186	10.9	0.87	0.96
Res Hmstd: Ex-Hi Val	295,100	295,900	0.3	2,740	3,019	279	10.2	0.93	1.02
Apartment	300,000	303,100	1.0	3,556	3,918	362	10.2	1.19	1.29
Comm/Ind: Lo Val	150,000	154,100	2.7	3,135	3,455	321	10.2	2.09	2.24
Comm/Ind: Med Val	300,000	308,300	2.8	7,273	7,970	697	9.6	2.42	2.59
Comm/Ind: Hi Val	1,000,000	1,027,600	2.8	26,584	29,029	2,445	9.2	2.66	2.82



**NORTH 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	7,500,818	7,561,514	60,696	0.8	51,815	57,440	5,625	10.9	0.69	0.76
ResNonHm Exist	783,462	793,018	9,556	1.2	6,795	7,435	640	9.4	0.87	0.94
Apartments Exist	19,498	19,600	102	0.5	209	228	19	9.1	1.07	1.16
Low-inc Apts Exi	897	915	18	2.0	9	9	0	1.4	0.96	0.95
Seas Rec: Exist	7,660,724	7,991,762	331,038	4.3	56,358	60,706	4,347	7.7	0.74	0.76
Com/Ind Lo Exist	205,726	207,889	2,163	1.1	3,801	4,046	245	6.4	1.85	1.95
Com/Ind Hi Exist	176,159	177,694	1,536	-0.9	4,172	4,408	235	5.6	2.37	2.48
Publ U: Elec Gen	4,924	4,686	-239	-4.8	98	101	3	3.4	1.98	2.15
Publ U: Other	388,880	399,450	10,570	2.7	10,617	11,385	768	7.2	2.73	2.85
AgHm House Exist	1,114,397	1,149,032	34,635	3.1	8,822	9,805	983	11.1	0.79	0.85
AgHm Land: Exist	2,584,256	2,859,468	275,212	10.6	9,302	11,051	1,748	18.8	0.36	0.39
Ag NonHm: Exist	1,431,519	1,712,517	280,998	19.6	11,695	14,269	2,574	22.0	0.82	0.83
Misc props	9,789	10,219	431	4.4	102	113	11	11.2	1.04	1.11
ResHmstd: NewCon	0	59,084	59,084	0.0	0	510	510	0.0	0.00	0.86
All Other NewCon	0	118,231	118,231	0.0	0	926	926	0.0	0.00	0.78
<b>Total</b>	<b>21,881,049</b>	<b>23,065,078</b>	<b>1,184,030</b>	<b>5.4</b>	<b>163,795</b>	<b>182,430</b>	<b>18,635</b>	<b>11.4</b>	<b>0.75</b>	<b>0.79</b>

**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	214,968	225,823	10,855	5.0	County	40.23	41.41	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	12.38	13.19	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	340.0	School District	16.68	17.79	8.305	11.841
(=) Taxable Tax Capacity	214,968	225,823	10,855	5.0	Special District	0.78	0.80	0.000	0.000
FD Distrib Tax Cap	0	0	0	14.3	<b>Total</b>	<b>70.07</b>	<b>73.19</b>	<b>8.305</b>	<b>11.841</b>

**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	133,500	134,600	0.8	794	893	99	12.5	0.59	0.66
Res Hmstd: Avg Val	200,100	201,700	0.8	1,376	1,524	148	10.8	0.69	0.76
Res Hmstd: Hi Val	266,800	269,000	0.8	1,959	2,157	198	10.1	0.73	0.80
Res Hmstd: Ex-Hi Val	400,300	403,500	0.8	3,125	3,422	296	9.5	0.78	0.85
Apartment	300,000	301,600	0.5	2,877	3,116	239	8.3	0.96	1.03
Comm/Ind: Lo Val	150,000	151,300	0.9	2,727	2,898	171	6.3	1.82	1.92
Comm/Ind: Med Val	300,000	302,600	0.9	6,321	6,692	371	5.9	2.11	2.21
Comm/Ind: Hi Val	1,000,000	1,008,700	0.9	23,092	24,397	1,305	5.6	2.31	2.42

## TACONITE CITIES

Tax Burdens by Property Class	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	2,839,923	3,011,790	171,867	6.1	21,276	27,047	5,771	27.1	0.75	0.90
ResNonHm Exist	367,038	393,532	26,494	7.2	4,861	5,733	872	17.9	1.32	1.46
Apartments Exist	98,941	100,700	1,759	1.8	1,570	1,752	181	11.5	1.59	1.74
Low-inc Apts Exi	51,038	51,970	932	1.8	492	549	57	11.7	0.96	1.06
Seas Rec: Exist	406,213	442,972	36,760	9.0	4,356	4,916	560	12.8	1.07	1.11
Com/Ind Lo Exist	324,077	331,065	6,989	2.2	8,502	9,154	652	7.7	2.62	2.77
Com/Ind Hi Exist	496,983	529,570	32,587	6.6	16,819	18,702	1,883	11.2	3.38	3.53
Publ U: Elec Gen	188,733	172,837	-15,895	-8.4	3,513	3,303	-211	-6.0	1.86	1.91
Publ U: Other	129,248	119,627	-9,621	-7.4	4,072	3,947	-126	-3.1	3.15	3.30
AgHm House Exist	7,562	8,058	497	6.6	62	77	16	25.6	0.82	0.96
AgHm Land: Exist	7,054	7,829	775	11.0	20	27	7	36.3	0.28	0.35
Ag NonHm: Exist	91,048	111,248	20,200	22.2	1,091	1,424	333	30.5	1.20	1.28
Misc props	14,149	14,769	621	4.4	275	311	36	13.1	1.94	2.10
ResHmstd: NewCon	0	14,266	14,266	0.0	0	143	143	0.0	0.00	1.00
All Other NewCon	0	15,892	15,892	0.0	0	222	222	0.0	0.00	1.40
<b>Total</b>	<b>5,022,006</b>	<b>5,326,127</b>	<b>304,121</b>	<b>6.1</b>	<b>66,909</b>	<b>77,307</b>	<b>10,398</b>	<b>15.5</b>	<b>1.33</b>	<b>1.45</b>

## 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	60,298	63,496	3,198	5.3	County	45.36	45.51	0.000	0.000
(-) TIF Tax Capacity	1,377	1,401	24	1.8	City/Town	57.27	65.55	0.181	0.172
(-) FD Contrib Tax Cap	3,101	3,614	513	16.5	School District	9.39	10.17	7.775	10.140
(=) Taxable Tax Capacity	55,821	58,482	2,661	4.8	Special District	2.19	2.13	0.000	0.000
FD Distrib Tax Cap	3,561	4,071	510	14.3	<b>Total</b>	<b>114.20</b>	<b>123.36</b>	<b>7.956</b>	<b>10.312</b>

Tax Burdens on  
Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	68,000	72,100	4,100	6.0	269	386	117	43.4	0.4	0.53
Res Hmstd: Avg Val	102,000	108,200	6,200	6.1	676	881	206	30.5	0.66	0.81
Res Hmstd: Hi Val	136,000	144,200	8,200	6.0	1,122	1,395	274	24.4	0.82	0.97
Res Hmstd: Ex-Hi Val	204,000	216,300	12,300	6.0	2,013	2,424	410	20.4	0.99	1.12
Apartment	300,000	305,300	5,300	1.8	4,521	5,022	501	11.1	1.51	1.65
Comm/Ind: Lo Val	150,000	159,800	9,800	6.5	3,714	4,314	599	16.1	2.48	2.7
Comm/Ind: Med Val	300,000	319,700	19,700	6.6	8,627	9,903	1,276	14.8	2.88	3.1
Comm/Ind: Hi Val	1,000,000	1,065,600	65,600	6.6	31,553	35,977	4,424	14.0	3.16	3.38

**TACONITE 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	5,990,176	6,434,392	444,217	7.4	33,642	39,301	5,659	16.8	0.56	0.61
ResNonHm Exist	511,572	550,315	38,743	7.6	4,238	4,774	536	12.6	0.83	0.87
Apartments Exist	6,163	6,334	170	2.8	60	65	5	7.9	0.97	1.02
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	6,692,622	7,446,267	753,645	11.3	52,252	58,339	6,087	11.6	0.78	0.78
Com/Ind Lo Exist	94,981	97,594	2,613	2.8	1,909	1,995	86	4.5	2.01	2.04
Com/Ind Hi Exist	170,492	176,560	6,067	3.6	4,657	4,915	259	5.6	2.73	2.78
Publ U: Elec Gen	701	635	-65	-9.3	13	11	-1	-11.1	1.80	1.77
Publ U: Other	272,804	278,500	5,696	2.1	7,268	7,565	297	4.1	2.66	2.72
AgHm House Exist	216,162	228,223	12,062	5.6	746	909	163	21.9	0.35	0.40
AgHm Land: Exist	391,062	439,823	48,761	12.5	621	798	176	28.4	0.16	0.18
Ag NonHm: Exist	991,592	1,177,714	186,122	18.8	7,205	8,623	1,418	19.7	0.73	0.73
Misc props	8,368	9,084	716	8.6	86	97	10	12.0	1.03	1.06
ResHmstd: NewCon	0	39,937	39,937	0.0	0	271	271	0.0	0.00	0.68
All Other NewCon	0	70,742	70,742	0.0	0	550	550	0.0	0.00	0.78
<b>Total</b>	<b>15,346,695</b>	<b>16,956,119</b>	<b>1,609,425</b>	<b>10.5</b>	<b>112,699</b>	<b>128,215</b>	<b>15,516</b>	<b>13.8</b>	<b>0.73</b>	<b>0.76</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	157,486	173,943	16,457	10.5	County	46.46	46.38	0.000	0.000	
(-) TIF Tax Capacity	272	281	9	3.3	City/Town	12.12	12.14	0.000	0.000	
(-) FD Contrib Tax Cap	1,386	1,514	127	9.2	School District	8.38	9.20	4.826	7.074	
(=) Taxable Tax Capacity	155,828	172,149	16,321	10.5	Special District	2.07	2.04	0.000	0.000	
FD Distrib Tax Cap	923	1,056	132	14.3	<b>Total</b>	69.03	69.75	4.826	7.074	

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	143,100	153,700	10,600	7.4	498	632	133	26.8	0.35	0.41
Res Hmstd: Avg Val	214,500	230,400	15,900	7.4	1,090	1,290	200	18.4	0.51	0.56
Res Hmstd: Hi Val	286,000	307,200	21,200	7.4	1,682	1,949	267	15.9	0.59	0.63
Res Hmstd: Ex-Hi Val	429,000	460,800	31,800	7.4	2,853	3,225	372	13.0	0.67	0.7
Apartment	300,000	308,300	8,300	2.8	2,733	2,906	173	6.3	0.91	0.94
Comm/Ind: Lo Val	150,000	155,300	5,300	3.5	2,651	2,843	192	7.3	1.77	1.83
Comm/Ind: Med Val	300,000	310,700	10,700	3.6	6,161	6,559	397	6.4	2.05	2.11
Comm/Ind: Hi Val	1,000,000	1,035,600	35,600	3.6	22,544	23,892	1,348	6.0	2.25	2.31

**DULUTH AREA**

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	5,511,366	5,530,611	19,245	0.3	56,815	61,385	4,570	8.0	1.03	1.11
ResNonHm Exist	967,750	987,607	19,856	2.1	12,035	13,109	1,074	8.9	1.24	1.33
Apartments Exist	353,309	352,492	-817	-0.2	5,127	5,468	341	6.7	1.45	1.55
Low-inc Apts Exi	69,004	68,978	-26	0.0	616	659	43	7.0	0.89	0.96
Seas Rec: Exist	137,783	149,899	12,116	8.8	1,487	1,650	163	11.0	1.08	1.10
Com/Ind Lo Exist	232,886	235,865	2,979	1.3	5,561	5,928	367	6.6	2.39	2.51
Com/Ind Hi Exist	932,793	962,697	29,904	3.2	29,587	32,085	2,497	8.4	3.17	3.33
Publ U: Elec Gen	2,754	2,724	-30	-1.1	63	66	3	5.0	2.30	2.44
Publ U: Other	144,621	130,011	-14,610	-10.1	4,490	4,251	-239	-5.3	3.10	3.27
AgHm House Exist	17,204	17,640	436	2.5	159	176	16	10.3	0.93	0.99
AgHm Land: Exist	21,600	23,550	1,950	9.0	80	95	15	19.1	0.37	0.40
Ag NonHm: Exist	39,871	47,704	7,833	19.6	379	469	89	23.5	0.95	0.98
Misc props	17,967	19,034	1,067	5.9	248	281	33	13.5	1.38	1.48
ResHmstd: NewCon	0	53,804	53,804	0.0	0	683	683	0.0	0.00	1.27
All Other NewCon	0	22,034	22,034	0.0	0	303	303	0.0	0.00	1.37
<b>Total</b>	<b>8,448,907</b>	<b>8,604,650</b>	<b>155,743</b>	<b>1.8</b>	<b>116,648</b>	<b>126,607</b>	<b>9,959</b>	<b>8.5</b>	<b>1.38</b>	<b>1.47</b>

**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	97,922	99,695	1,774	1.8	County	59.01	60.47	0.000	0.000	
(-) TIF Tax Capacity	6,340	4,697	-1,643	-25.9	City/Town	24.02	27.47	0.014	0.014	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.45	20.31	8.105	10.426	
(=) Taxable Tax Capacity	91,581	94,998	3,417	3.7	Special District	4.44	4.35	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>106.91</b>	<b>112.60</b>	<b>8.119</b>	<b>10.440</b>	

**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	120,000	120,400		0.3	1,116	1,217	101	9.1	0.93	1.01
Res Hmstd: Avg Val	180,000	180,600		0.3	1,860	2,012	152	8.2	1.03	1.11
Res Hmstd: Hi Val	239,900	240,700		0.3	2,603	2,806	203	7.8	1.09	1.17
Res Hmstd: Ex-Hi Val	360,000	361,300		0.4	4,093	4,398	305	7.5	1.14	1.22
Apartment	300,000	299,300		-0.2	4,253	4,525	272	6.4	1.42	1.51
Comm/Ind: Lo Val	150,000	154,800		3.2	3,553	3,889	336	9.5	2.37	2.51
Comm/Ind: Med Val	300,000	309,600		3.2	8,249	8,969	720	8.7	2.75	2.9
Comm/Ind: Hi Val	1,000,000	1,032,100		3.2	30,166	32,679	2,513	8.3	3.02	3.17

**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	3,942,555	3,887,465	-55,090	-1.4	46,516	51,950	5,433	11.7	1.18	1.34
ResNonHm Exist	662,535	674,564	12,029	1.8	9,057	10,328	1,271	14.0	1.37	1.53
Apartments Exist	190,830	194,615	3,784	2.0	3,057	3,475	418	13.7	1.60	1.79
Low-inc Apts Exi	67,862	68,598	737	1.1	674	761	87	12.9	0.99	1.11
Seas Rec: Exist	117,141	125,288	8,147	7.0	1,543	1,765	223	14.4	1.32	1.41
Com/Ind Lo Exist	327,700	332,686	4,986	1.5	8,537	9,425	888	10.4	2.61	2.83
Com/Ind Hi Exist	674,328	691,684	17,356	2.6	23,173	25,901	2,728	11.8	3.44	3.74
Publ U: Elec Gen	1,109	1,010	-100	-9.0	29	28	-1	-3.3	2.60	2.76
Publ U: Other	86,141	80,286	-5,855	-6.8	2,960	2,995	34	1.2	3.44	3.73
AgHm House Exist	87,459	85,906	-1,552	-1.8	972	1,087	115	11.8	1.11	1.27
AgHm Land: Exist	86,538	89,727	3,189	3.7	378	443	65	17.3	0.44	0.49
Ag NonHm: Exist	58,291	65,077	6,786	11.6	693	870	177	25.5	1.19	1.34
Misc props	24,088	24,297	208	0.9	436	493	57	13.2	1.81	2.03
ResHmstd: NewCon	0	15,833	15,833	0.0	0	221	221	0.0	0.00	1.40
All Other NewCon	0	20,352	20,352	0.0	0	317	317	0.0	0.00	1.56
<b>Total</b>	<b>6,326,577</b>	<b>6,357,387</b>	<b>30,809</b>	<b>0.5</b>	<b>98,026</b>	<b>110,060</b>	<b>12,034</b>	<b>12.3</b>	<b>1.55</b>	<b>1.73</b>

*Tax Base*

*Tax Rates*

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	72,834	73,287	453	0.6	County	55.50	59.29	0.064	0.064
(-) TIF Tax Capacity	2,482	2,557	75	3.0	City/Town	43.68	51.63	0.198	0.198
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.84	24.19	7.164	9.710
(=) Taxable Tax Capacity	70,352	70,730	378	0.5	Special District	0.85	0.86	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>122.86</b>	<b>135.97</b>	<b>7.427</b>	<b>9.972</b>

*Tax Burdens on Hypothetical Properties*

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	112,200	110,600	-1,600	-1.4	1,190	1,341	151	12.7	1.06	1.21
Res Hmstd: Avg Val	168,200	165,800	-2,400	-1.4	1,970	2,197	226	11.5	1.17	1.32
Res Hmstd: Hi Val	224,200	221,100	-3,100	-1.4	2,750	3,053	303	11.0	1.23	1.38
Res Hmstd: Ex-Hi Val	336,400	331,700	-4,700	-1.4	4,313	4,767	454	10.5	1.28	1.44
Apartment	300,000	305,900	5,900	2.0	4,830	5,504	674	14.0	1.61	1.8
Comm/Ind: Lo Val	150,000	153,900	3,900	2.6	3,901	4,396	495	12.7	2.60	2.86
Comm/Ind: Med Val	300,000	307,700	7,700	2.6	9,065	10,155	1,090	12.0	3.02	3.30
Comm/Ind: Hi Val	1,000,000	1,025,700	25,700	2.6	33,165	37,041	3,876	11.7	3.32	3.61

**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	6,404,728	6,382,793	-21,935	-0.3	60,673	66,127	5,455	9.0	0.95	1.04
ResNonHm Exist	806,325	824,356	18,031	2.2	8,707	9,644	937	10.8	1.08	1.17
Apartments Exist	5,503	5,585	82	1.5	66	72	5	8.2	1.20	1.28
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	2,212,386	2,369,958	157,572	7.1	20,559	22,621	2,062	10.0	0.93	0.95
Com/Ind Lo Exist	107,647	108,486	840	0.8	2,332	2,478	146	6.3	2.17	2.28
Com/Ind Hi Exist	103,008	106,493	3,484	3.4	2,929	3,192	264	9.0	2.84	3.00
Publ U: Elec Gen	6,701	5,882	-818	-12.2	128	118	-10	-7.9	1.92	2.01
Publ U: Other	180,497	173,393	-7,104	-3.9	5,413	5,439	26	0.5	3.00	3.14
AgHm House Exist	1,372,624	1,403,551	30,926	2.3	12,087	13,642	1,554	12.9	0.88	0.97
AgHm Land: Exist	1,632,117	1,818,262	186,145	11.4	5,454	6,851	1,397	25.6	0.33	0.38
Ag NonHm: Exist	765,642	883,392	117,750	15.4	6,902	8,334	1,432	20.7	0.90	0.94
Misc props	8,474	8,465	-9	-0.1	112	123	11	10.0	1.32	1.45
ResHmstd: NewCon	0	35,827	35,827	0.0	0	393	393	0.0	0.00	1.10
All Other NewCon	0	43,988	43,988	0.0	0	425	425	0.0	0.00	0.97
<b>Total</b>	<b>13,605,653</b>	<b>14,170,431</b>	<b>564,778</b>	<b>4.2</b>	<b>125,362</b>	<b>139,457</b>	<b>14,095</b>	<b>11.2</b>	<b>0.92</b>	<b>0.98</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				Net Tax				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	131,898	136,604	4,706	3.6	County	53.98	56.95		0.155	0.154
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	16.53	17.98		0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.46	22.39		7.408	9.957
(=) Taxable Tax Capacity	131,898	136,604	4,706	3.6	Special District	0.76	0.78		0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>92.73</b>	<b>98.10</b>		<b>7.563</b>	<b>10.111</b>

**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	140,100	139,600	-0.4	1,159	1,264	105	9.1	0.83	0.91
Res Hmstd: Avg Val	210,000	209,300	-0.3	1,923	2,081	158	8.2	0.92	0.99
Res Hmstd: Hi Val	280,000	279,000	-0.4	2,688	2,898	210	7.8	0.96	1.04
Res Hmstd: Ex-Hi Val	420,000	418,600	-0.3	4,212	4,530	318	7.5	1.00	1.08
Apartment	300,000	304,500	1.5	3,704	4,042	338	9.1	1.23	1.33
Comm/Ind: Lo Val	150,000	155,100	3.4	3,225	3,552	327	10.1	2.15	2.29
Comm/Ind: Med Val	300,000	310,100	3.4	7,488	8,184	697	9.3	2.5	2.64
Comm/Ind: Hi Val	1,000,000	1,033,800	3.4	27,379	29,812	2,433	8.9	2.74	2.88

**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	13,549,359	13,152,327	-397,031	-2.9	154,222	169,284	15,063	9.8	1.14	1.29
ResNonHm Exist	1,973,006	1,885,964	-87,042	-4.4	25,902	27,768	1,866	7.2	1.31	1.47
Apartments Exist	888,839	892,891	4,052	0.5	13,718	15,315	1,597	11.6	1.54	1.72
Low-inc Apts Exi	181,361	180,699	-663	-0.4	1,703	1,902	199	11.7	0.94	1.05
Seas Rec: Exist	119,628	125,064	5,436	4.5	1,500	1,717	217	14.5	1.25	1.37
Com/Ind Lo Exist	712,383	721,389	9,006	1.3	17,920	19,719	1,799	10.0	2.52	2.73
Com/Ind Hi Exist	3,175,920	3,294,577	118,658	3.7	104,077	117,029	12,952	12.4	3.28	3.55
Publ U: Elec Gen	569,245	486,492	-82,753	-14.5	12,124	11,709	-415	-3.4	2.13	2.41
Publ U: Other	433,620	386,995	-46,625	-10.8	13,724	13,351	-372	-2.7	3.16	3.45
AgHm House Exist	131,119	142,425	11,306	8.6	1,468	1,761	292	19.9	1.12	1.24
AgHm Land: Exist	142,725	172,848	30,123	21.1	599	836	237	39.6	0.42	0.48
Ag NonHm: Exist	235,590	290,351	54,761	23.2	2,544	3,469	924	36.3	1.08	1.19
Misc props	57,013	57,834	821	1.4	915	1,041	125	13.7	1.61	1.80
ResHmstd: NewCon	0	102,542	102,542	0.0	0	1,318	1,318	0.0	0.00	1.28
All Other NewCon	0	74,318	74,318	0.0	0	1,103	1,103	0.0	0.00	1.48
<b>Total</b>	<b>22,169,808</b>	<b>21,966,715</b>	<b>-203,093</b>	<b>-0.9</b>	<b>350,415</b>	<b>387,321</b>	<b>36,906</b>	<b>10.5</b>	<b>1.58</b>	<b>1.76</b>

**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	269,797	267,586	-2,211	-0.8	County	42.28	45.50	0.000	0.000
(-) TIF Tax Capacity	11,495	11,875	380	3.3	City/Town	38.76	45.46	1.528	1.549
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.68	28.44	12.322	15.343
(=) Taxable Tax Capacity	258,302	255,711	-2,592	-1.0	Special District	1.97	2.12	0.109	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	109.69	121.53	13.959	16.891

**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	127,500	123,800	-2.9	1,319	1,453	134	10.1	1.03	1.17
Res Hmstd: Avg Val	191,200	185,600	-2.9	2,164	2,364	200	9.2	1.13	1.27
Res Hmstd: Hi Val	254,800	247,300	-2.9	3,007	3,273	266	8.8	1.18	1.32
Res Hmstd: Ex-Hi Val	382,300	371,100	-2.9	4,699	5,098	400	8.5	1.23	1.37
Apartment	300,000	301,400	0.5	4,532	5,088	556	12.3	1.51	1.69
Comm/Ind: Lo Val	150,000	155,600	3.7	3,703	4,226	523	14.1	2.47	2.72
Comm/Ind: Med Val	300,000	311,200	3.7	8,570	9,711	1,141	13.3	2.86	3.12
Comm/Ind: Hi Val	1,000,000	1,037,400	3.7	31,283	35,308	4,025	12.9	3.13	3.40

**CENTRAL MINN TOWNS**

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	7,861,932	7,847,975	-13,958	-0.2	71,629	78,474	6,845	9.6	0.91	1.00
ResNonHm Exist	762,152	786,691	24,539	3.2	7,936	8,923	987	12.4	1.04	1.13
Apartments Exist	5,675	5,619	-57	-1.0	68	72	4	6.4	1.19	1.28
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	1,307,771	1,350,669	42,897	3.3	11,965	12,944	979	8.2	0.91	0.96
Com/Ind Lo Exist	154,777	156,785	2,008	1.3	3,235	3,457	222	6.9	2.09	2.20
Com/Ind Hi Exist	227,519	236,193	8,674	3.8	6,149	6,728	580	9.4	2.70	2.85
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	192,178	181,039	-11,139	-5.8	5,262	5,275	13	0.2	2.74	2.91
AgHm House Exist	1,479,596	1,584,476	104,880	7.1	13,034	15,535	2,501	19.2	0.88	0.98
AgHm Land: Exist	2,140,889	2,709,938	569,049	26.6	7,950	11,254	3,304	41.6	0.37	0.42
Ag NonHm: Exist	667,564	875,438	207,874	31.1	5,799	7,957	2,158	37.2	0.87	0.91
Misc props	9,060	9,204	144	1.6	106	116	10	9.6	1.17	1.27
ResHmstd: NewCon	0	41,848	41,848	0.0	0	444	444	0.0	0.00	1.06
All Other NewCon	0	37,414	37,414	0.0	0	366	366	0.0	0.00	0.98
<b>Total</b>	<b>14,809,114</b>	<b>15,823,288</b>	<b>1,014,174</b>	<b>6.8</b>	<b>133,132</b>	<b>151,545</b>	<b>18,413</b>	<b>13.8</b>	<b>0.90</b>	<b>0.96</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	143,922	151,434	7,512	5.2	County	43.06	46.22	0.000	0.000	
(-) TIF Tax Capacity	77	81	4	4.6	City/Town	16.32	17.26	0.038	0.038	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.55	25.97	11.661	14.705	
(=) Taxable Tax Capacity	143,845	151,353	7,508	5.2	Special District	1.12	1.18	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>85.05</b>	<b>90.63</b>	<b>11.699</b>	<b>14.743</b>	

**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	170,800	170,500	-0.2	1,434	1,578	144	10.0	0.84	0.93
Res Hmstd: Avg Val	256,000	255,500	-0.2	2,335	2,550	215	9.2	0.91	1
Res Hmstd: Hi Val	341,300	340,700	-0.2	3,237	3,524	287	8.9	0.95	1.03
Res Hmstd: Ex-Hi Val	512,000	511,100	-0.2	4,979	5,411	431	8.7	0.97	1.06
Apartment	300,000	297,000	-1.0	3,540	3,802	262	7.4	1.18	1.28
Comm/Ind: Lo Val	150,000	155,700	3.8	3,115	3,466	351	11.3	2.08	2.23
Comm/Ind: Med Val	300,000	311,400	3.8	7,209	7,958	749	10.4	2.40	2.56
Comm/Ind: Hi Val	1,000,000	1,038,100	3.8	26,315	28,926	2,611	9.9	2.63	2.79



**SOUTHWEST 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	5,395,585	5,465,493	69,908	1.3	70,867	79,765	8,897	12.6	1.31	1.46
ResNonHm Exist	584,210	604,250	20,040	3.4	9,351	10,573	1,222	13.1	1.60	1.75
Apartments Exist	275,377	277,539	2,162	0.8	5,042	5,531	488	9.7	1.83	1.99
Low-inc Apts Exi	86,291	86,952	661	0.8	996	1,097	101	10.2	1.15	1.26
Seas Rec: Exist	35,799	38,438	2,638	7.4	550	629	80	14.5	1.54	1.64
Com/Ind Lo Exist	599,424	606,663	7,239	1.2	17,493	18,991	1,498	8.6	2.92	3.13
Com/Ind Hi Exist	1,030,853	1,075,905	45,052	4.4	37,928	42,135	4,206	11.1	3.68	3.92
Publ U: Elec Gen	3,503	2,988	-515	-14.7	115	109	-7	-5.7	3.29	3.64
Publ U: Other	85,068	77,184	-7,884	-9.3	3,363	3,281	-82	-2.4	3.95	4.25
AgHm House Exist	21,768	22,958	1,190	5.5	302	352	50	16.6	1.39	1.53
AgHm Land: Exist	66,391	77,951	11,559	17.4	523	668	145	27.6	0.79	0.86
Ag NonHm: Exist	72,305	88,293	15,988	22.1	1,008	1,327	319	31.6	1.39	1.50
Misc props	18,666	19,207	541	2.9	389	436	46	11.9	2.09	2.27
ResHmstd: NewCon	0	30,757	30,757	0.0	0	490	490	0.0	0.00	1.59
All Other NewCon	0	11,355	11,355	0.0	0	196	196	0.0	0.00	1.73
<b>Total</b>	<b>8,275,241</b>	<b>8,485,933</b>	<b>210,692</b>	<b>2.5</b>	<b>147,928</b>	<b>165,578</b>	<b>17,651</b>	<b>11.9</b>	<b>1.79</b>	<b>1.95</b>

**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	97,441	99,940	2,499	2.6	County	51.21	51.21	0.201	0.195	
(-) TIF Tax Capacity	3,962	4,057	94	2.4	City/Town	61.61	72.00	0.353	0.346	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.36	18.86	19.801	22.928	
(=) Taxable Tax Capacity	93,479	95,883	2,404	2.6	Special District	1.68	1.66	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>132.86</b>	<b>143.73</b>	<b>20.355</b>	<b>23.469</b>	

**Tax Burdens on  
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	65,800	66,700	900	1.4	745	848	103	13.9	1.13	1.27
Res Hmstd:Avg Val	98,700	100,000	1,300	1.3	1,229	1,390	161	13.1	1.24	1.39
Res Hmstd: Hi Val	131,600	133,300	1,700	1.3	1,762	1,976	214	12.1	1.34	1.48
Res Hmstd: Ex-Hi Val	197,400	200,000	2,600	1.3	2,830	3,151	322	11.4	1.43	1.58
Apartment	300,000	302,400	2,400	0.8	5,593	6,143	550	9.8	1.86	2.03
Comm/Ind: Lo Val	150,000	156,600	6,600	4.4	4,320	4,893	573	13.3	2.88	3.12
Comm/Ind: Med Val	300,000	313,100	13,100	4.4	9,978	11,207	1,229	12.3	3.33	3.58
Comm/Ind: Hi Val	1,000,000	1,043,700	43,700	4.4	36,383	40,684	4,300	11.8	3.64	3.9

**SOUTHWEST 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	3,403,405	3,492,965	89,560	2.6	30,687	33,574	2,887	9.4	0.90	0.96
ResNonHm Exist	402,569	424,230	21,661	5.4	4,217	4,647	430	10.2	1.05	1.10
Apartments Exist	4,666	4,694	28	0.6	56	58	2	2.9	1.21	1.23
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	824,722	877,129	52,407	6.4	8,121	8,726	605	7.5	0.98	0.99
Com/Ind Lo Exist	124,524	127,090	2,566	2.1	2,645	2,774	128	4.9	2.12	2.18
Com/Ind Hi Exist	195,012	206,406	11,395	5.8	5,306	5,742	437	8.2	2.72	2.78
Publ U: Elec Gen	522	495	-27	-5.2	7	7	0	-6.9	1.37	1.34
Publ U: Other	418,080	412,009	-6,071	-1.5	11,221	11,243	22	0.2	2.68	2.73
AgHm House Exist	1,637,771	1,752,208	114,437	7.0	13,000	14,693	1,693	13.0	0.79	0.84
AgHm Land: Exist	12,162,720	13,901,389	1,738,669	14.3	54,183	62,273	8,089	14.9	0.45	0.45
Ag NonHm: Exist	6,232,377	7,111,615	879,238	14.1	48,135	54,573	6,439	13.4	0.77	0.77
Misc props	3,647	3,690	43	1.2	49	52	3	6.0	1.35	1.41
ResHmstd: NewCon	0	30,439	30,439	0.0	0	311	311	0.0	0.00	1.02
All Other NewCon	0	57,287	57,287	0.0	0	387	387	0.0	0.00	0.68
<b>Total</b>	<b>25,410,015</b>	<b>28,401,645</b>	<b>2,991,630</b>	<b>11.8</b>	<b>177,628</b>	<b>199,060</b>	<b>21,433</b>	<b>12.1</b>	<b>0.70</b>	<b>0.70</b>

**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	214,822	238,322	23,500	10.9	County	51.11	50.65	0.114	0.111
(-) TIF Tax Capacity	68	71	3	5.2	City/Town	10.90	10.93	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.75	16.12	19.303	23.226
(=) Taxable Tax Capacity	214,754	238,250	23,496	10.9	Special District	1.34	1.27	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>79.10</b>	<b>78.98</b>	<b>19.417</b>	<b>23.337</b>

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	116,000	119,100	2.7	875	953	79	9.0	0.75	0.80
Res Hmstd: Avg Val	173,900	178,500	2.6	1,497	1,615	117	7.8	0.86	0.90
Res Hmstd: Hi Val	231,800	237,900	2.6	2,120	2,276	156	7.4	0.91	0.96
Res Hmstd: Ex-Hi Val	347,700	356,800	2.6	3,366	3,599	233	6.9	0.97	1.01
Apartment	300,000	301,800	0.6	3,549	3,684	135	3.8	1.18	1.22
Comm/Ind: Lo Val	150,000	158,800	5.9	3,096	3,409	313	10.1	2.06	2.15
Comm/Ind: Med Val	300,000	317,500	5.8	7,128	7,755	627	8.8	2.38	2.44
Comm/Ind: Hi Val	1,000,000	1,058,400	5.8	25,942	28,043	2,102	8.1	2.59	2.65

**SOUTH CENTRAL 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	6,034,819	6,082,637	47,818	0.8	68,850	76,644	7,794	11.3	1.14	1.26
ResNonHm Exist	770,437	802,111	31,674	4.1	10,376	11,635	1,259	12.1	1.35	1.45
Apartments Exist	437,833	426,859	-10,974	-2.5	6,418	6,675	257	4.0	1.47	1.56
Low-inc Apts Exi	87,189	85,855	-1,335	-1.5	827	885	57	6.9	0.95	1.03
Seas Rec: Exist	48,349	52,353	4,004	8.3	582	664	82	14.2	1.20	1.27
Com/Ind Lo Exist	479,063	482,694	3,630	0.8	12,436	13,380	944	7.6	2.60	2.77
Com/Ind Hi Exist	1,327,245	1,367,607	40,363	3.0	42,505	45,864	3,359	7.9	3.20	3.35
Publ U: Elec Gen	14,117	12,209	-1,908	-13.5	295	265	-30	-10.2	2.09	2.17
Publ U: Other	85,980	77,430	-8,550	-9.9	2,845	2,722	-123	-4.3	3.31	3.52
AgHm House Exist	14,002	14,549	547	3.9	172	199	27	15.9	1.22	1.37
AgHm Land: Exist	35,025	39,923	4,898	14.0	243	306	64	26.3	0.69	0.77
Ag NonHm: Exist	56,844	67,694	10,850	19.1	650	812	162	24.9	1.14	1.20
Misc props	24,642	25,116	474	1.9	400	437	38	9.4	1.62	1.74
ResHmstd: NewCon	0	40,575	40,575	0.0	0	521	521	0.0	0.00	1.29
All Other NewCon	0	23,453	23,453	0.0	0	327	327	0.0	0.00	1.40
<b>Total</b>	<b>9,415,545</b>	<b>9,601,066</b>	<b>185,521</b>	<b>2.0</b>	<b>146,599</b>	<b>161,338</b>	<b>14,739</b>	<b>10.1</b>	<b>1.56</b>	<b>1.68</b>

**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	111,992	114,167	2,174	1.9	County	45.44	46.49	0.000	0.000
(-) TIF Tax Capacity	5,141	4,230	-911	-17.7	City/Town	50.23	58.55	0.385	0.379
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.40	15.77	14.750	17.316
(=) Taxable Tax Capacity	106,851	109,937	3,086	2.9	Special District	0.38	0.37	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>113.45</b>	<b>121.19</b>	<b>15.135</b>	<b>17.695</b>

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	87,500	88,200	700	0.8	831	932	100	12.1	0.95	1.06
Res Hmstd: Avg Val	131,100	132,100	1,000	0.8	1,431	1,581	150	10.5	1.09	1.2
Res Hmstd: Hi Val	174,800	176,200	1,400	0.8	2,033	2,233	201	9.9	1.16	1.27
Res Hmstd: Ex-Hi Val	262,300	264,400	2,100	0.8	3,237	3,538	301	9.3	1.23	1.34
Apartment	300,000	292,500	-7,500	-2.5	4,709	4,948	240	5.1	1.57	1.69
Comm/Ind: Lo Val	150,000	154,600	4,600	3.1	3,805	4,195	390	10.3	2.54	2.71
Comm/Ind: Med Val	300,000	309,100	9,100	3.0	8,803	9,643	840	9.5	2.93	3.12
Comm/Ind: Hi Val	1,000,000	1,030,400	30,400	3.0	32,126	35,076	2,950	9.2	3.21	3.40

**SOUTH 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	2,805,828	2,910,499	104,671	3.7	22,785	24,727	1,942	8.5	0.81	0.85
ResNonHm Exist	369,917	391,791	21,873	5.9	3,429	3,757	328	9.6	0.93	0.96
Apartments Exist	4,694	4,565	-129	-2.7	52	51	-1	-1.5	1.11	1.13
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	238,583	257,261	18,677	7.8	1,828	1,957	129	7.1	0.77	0.76
Com/Ind Lo Exist	76,238	76,870	632	0.8	1,486	1,537	51	3.4	1.95	2.00
Com/Ind Hi Exist	130,773	136,690	5,917	4.5	3,318	3,548	230	6.9	2.54	2.60
Publ U: Elec Gen	12,207	11,497	-709	-5.8	161	159	-2	-1.3	1.32	1.38
Publ U: Other	237,934	234,491	-3,443	-1.4	5,995	6,059	63	1.1	2.52	2.58
AgHm House Exist	1,186,025	1,240,087	54,062	4.6	8,955	9,987	1,032	11.5	0.76	0.81
AgHm Land: Exist	6,982,675	7,779,874	797,199	11.4	30,509	35,200	4,691	15.4	0.44	0.45
Ag NonHm: Exist	3,101,302	3,420,123	318,821	10.3	22,897	25,762	2,865	12.5	0.74	0.75
Misc props	1,225	1,242	17	1.4	13	13	0	2.8	1.07	1.08
ResHmstd: NewCon	0	17,028	17,028	0.0	0	154	154	0.0	0.00	0.90
All Other NewCon	0	34,353	34,353	0.0	0	237	237	0.0	0.00	0.69
<b>Total</b>	<b>15,147,401</b>	<b>16,516,369</b>	<b>1,368,968</b>	<b>9.0</b>	<b>101,428</b>	<b>113,147</b>	<b>11,719</b>	<b>11.6</b>	<b>0.67</b>	<b>0.69</b>

**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	129,526	140,306	10,780	8.3	County	47.90	48.93	0.000	0.000
(-) TIF Tax Capacity	38	38	-1	-1.7	City/Town	10.47	10.75	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.98	16.14	15.320	17.673
(=) Taxable Tax Capacity	129,487	140,268	10,781	8.3	Special District	0.33	0.31	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>74.68</b>	<b>76.13</b>	<b>15.320</b>	<b>17.673</b>

**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	135,100	140,100	3.7	965	1,068	103	10.7	0.71	0.76
Res Hmstd: Avg Val	202,500	210,100	3.8	1,632	1,788	155	9.5	0.81	0.85
Res Hmstd: Hi Val	270,000	280,100	3.7	2,300	2,507	207	9.0	0.85	0.9
Res Hmstd: Ex-Hi Val	405,100	420,200	3.7	3,638	3,942	304	8.4	0.9	0.94
Apartment	300,000	291,800	-2.7	3,260	3,293	33	1.0	1.09	1.13
Comm/Ind: Lo Val	150,000	156,800	4.5	2,935	3,198	262	8.9	1.96	2.04
Comm/Ind: Med Val	300,000	313,600	4.5	6,773	7,313	541	8.0	2.26	2.33
Comm/Ind: Hi Val	1,000,000	1,045,200	4.5	24,680	26,516	1,836	7.4	2.47	2.54

**OLMSTED COUNTY**

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	7,451,315	7,628,373	177,058	2.4	83,921	94,433	10,512	12.5	1.13	1.24
ResNonHm Exist	1,178,528	1,092,182	-86,346	-7.3	15,272	15,444	172	1.1	1.30	1.41
Apartments Exist	370,073	369,412	-661	-0.2	5,713	6,229	516	9.0	1.54	1.69
Low-inc Apts Exi	82,664	82,325	-339	-0.4	791	863	72	9.1	0.96	1.05
Seas Rec: Exist	10,150	10,086	-64	-0.6	147	157	10	6.9	1.45	1.55
Com/Ind Lo Exist	322,418	329,609	7,191	2.2	8,107	8,872	765	9.4	2.51	2.69
Com/Ind Hi Exist	1,785,060	1,945,503	160,443	9.0	58,857	68,582	9,726	16.5	3.30	3.53
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	63,329	57,175	-6,154	-9.7	2,031	1,940	-91	-4.5	3.21	3.39
AgHm House Exist	347,794	350,709	2,915	0.8	3,440	3,736	296	8.6	0.99	1.07
AgHm Land: Exist	703,401	717,577	14,176	2.0	3,541	3,804	263	7.4	0.50	0.53
Ag NonHm: Exist	331,416	342,408	10,992	3.3	3,262	3,560	297	9.1	0.98	1.04
Misc props	11,747	11,655	-93	-0.8	179	195	15	8.4	1.53	1.67
ResHmstd: NewCon	0	60,680	60,680	0.0	0	786	786	0.0	0.00	1.30
All Other NewCon	0	36,131	36,131	0.0	0	475	475	0.0	0.00	1.31
<b>Total</b>	<b>12,657,894</b>	<b>13,033,824</b>	<b>375,930</b>	<b>3.0</b>	<b>185,262</b>	<b>209,077</b>	<b>23,815</b>	<b>12.9</b>	<b>1.46</b>	<b>1.60</b>

**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	145,415	150,713	5,298	3.6	County	52.99	54.71	0.000	0.000
(-) TIF Tax Capacity	1,836	1,976	140	7.6	City/Town	35.74	40.90	0.168	0.163
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.20	24.01	11.487	13.779
(=) Taxable Tax Capacity	143,579	148,737	5,158	3.6	Special District	0.00	0.00	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>110.92</b>	<b>119.62</b>	<b>11.655</b>	<b>13.942</b>

**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	126,800	129,800	2.4	1,296	1,478	182	14.0	1.02	1.14
Res Hmstd: Avg Val	190,100	194,600	2.4	2,129	2,402	273	12.8	1.12	1.23
Res Hmstd: Hi Val	253,400	259,400	2.4	2,962	3,326	364	12.3	1.17	1.28
Res Hmstd: Ex-Hi Val	380,200	389,200	2.4	4,630	5,176	546	11.8	1.22	1.33
Apartment	300,000	299,500	-0.2	4,509	4,896	387	8.6	1.50	1.63
Comm/Ind: Lo Val	150,000	163,500	9.0	3,696	4,408	712	19.3	2.46	2.7
Comm/Ind: Med Val	300,000	327,000	9.0	8,566	10,061	1,495	17.5	2.86	3.08
Comm/Ind: Hi Val	1,000,000	1,089,900	9.0	31,291	36,435	5,144	16.4	3.13	3.34

**SOUTHEAST 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	10,350,478	10,237,128	-113,351	-1.1	120,825	134,932	14,107	11.7	1.17	1.32
ResNonHm Exist	1,325,572	1,345,963	20,391	1.5	18,121	20,565	2,444	13.5	1.37	1.53
Apartments Exist	469,389	477,206	7,817	1.7	7,371	8,312	941	12.8	1.57	1.74
Low-inc Apts Exi	129,006	130,350	1,343	1.0	1,269	1,425	156	12.3	0.98	1.09
Seas Rec: Exist	110,675	113,830	3,155	2.9	1,416	1,588	171	12.1	1.28	1.39
Com/Ind Lo Exist	766,812	777,351	10,539	1.4	19,974	21,964	1,990	10.0	2.60	2.83
Com/Ind Hi Exist	1,745,187	1,806,369	61,182	3.5	57,635	64,842	7,208	12.5	3.30	3.59
Publ U: Elec Gen	328,397	279,977	-48,421	-14.7	8,424	7,994	-429	-5.1	2.57	2.86
Publ U: Other	242,496	216,697	-25,800	-10.6	8,224	7,994	-231	-2.8	3.39	3.69
AgHm House Exist	38,512	39,529	1,017	2.6	442	507	66	14.9	1.15	1.28
AgHm Land: Exist	96,911	108,223	11,313	11.7	556	694	138	24.9	0.57	0.64
Ag NonHm: Exist	98,675	114,121	15,445	15.7	1,072	1,371	299	27.9	1.09	1.20
Misc props	41,498	43,006	1,508	3.6	707	814	107	15.1	1.70	1.89
ResHmstd: NewCon	0	54,332	54,332	0.0	0	759	759	0.0	0.00	1.40
All Other NewCon	0	44,509	44,509	0.0	0	676	676	0.0	0.00	1.52
<b>Total</b>	<b>15,743,608</b>	<b>15,788,590</b>	<b>44,982</b>	<b>0.3</b>	<b>246,034</b>	<b>274,437</b>	<b>28,403</b>	<b>11.5</b>	<b>1.56</b>	<b>1.74</b>

**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	185,752	186,159	407	0.2	County	43.47	46.00	0.000	0.000	
(-) TIF Tax Capacity	6,948	6,574	-374	-5.4	City/Town	46.44	55.35	0.176	0.176	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.34	21.73	19.682	21.645	
(=) Taxable Tax Capacity	178,804	179,585	781	0.4	Special District	1.70	1.78	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>111.96</b>	<b>124.87</b>	<b>19.858</b>	<b>21.821</b>	

**Tax Burdens on  
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	97,400	96,300	-1.1	999	1,127	128	12.8	1.03	1.17	
Res Hmstd: Avg Val	146,100	144,500	-1.1	1,685	1,877	192	11.4	1.15	1.3	
Res Hmstd: Hi Val	194,700	192,600	-1.1	2,369	2,626	257	10.8	1.22	1.36	
Res Hmstd: Ex-Hi Val	292,200	289,000	-1.1	3,742	4,127	385	10.3	1.28	1.43	
Apartment	300,000	305,000	1.7	4,794	5,426	632	13.2	1.6	1.78	
Comm/Ind: Lo Val	150,000	155,300	3.5	3,842	4,371	529	13.8	2.56	2.81	
Comm/Ind: Med Val	300,000	310,500	3.5	8,866	10,022	1,156	13.0	2.96	3.23	
Comm/Ind: Hi Val	1,000,000	1,035,100	3.5	32,310	36,404	4,093	12.7	3.23	3.52	

**SOUTHEAST 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	4,686,806	4,675,256	-11,550	-0.2	41,605	44,793	3,188	7.7	0.89	0.96
ResNonHm Exist	654,625	671,159	16,534	2.5	6,426	7,074	648	10.1	0.98	1.05
Apartments Exist	3,526	3,578	52	1.5	44	47	4	8.6	1.23	1.32
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	277,715	301,657	23,943	8.6	2,493	2,818	325	13.0	0.90	0.93
Com/Ind Lo Exist	103,579	104,938	1,359	1.3	2,189	2,322	133	6.1	2.11	2.21
Com/Ind Hi Exist	91,886	95,223	3,337	3.6	2,477	2,680	204	8.2	2.70	2.81
Publ U: Elec Gen	1,558	1,455	-103	-6.6	18	19	1	5.1	1.19	1.33
Publ U: Other	280,276	273,548	-6,728	-2.4	7,672	7,871	200	2.6	2.74	2.88
AgHm House Exist	1,831,588	1,878,575	46,987	2.6	15,554	17,211	1,657	10.7	0.85	0.92
AgHm Land: Exist	7,429,132	8,075,749	646,618	8.7	34,115	39,245	5,131	15.0	0.46	0.49
Ag NonHm: Exist	2,764,069	2,979,102	215,033	7.8	22,920	25,926	3,006	13.1	0.83	0.87
Misc props	6,208	6,367	159	2.6	81	87	6	7.9	1.30	1.37
ResHmstd: NewCon	0	27,925	27,925	0.0	0	286	286	0.0	0.00	1.03
All Other NewCon	0	44,144	44,144	0.0	0	337	337	0.0	0.00	0.76
<b>Total</b>	<b>18,130,967</b>	<b>19,138,675</b>	<b>1,007,708</b>	<b>5.6</b>	<b>135,593</b>	<b>150,718</b>	<b>15,125</b>	<b>11.2</b>	<b>0.75</b>	<b>0.79</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	156,395	163,762	7,367	4.7	County	45.80	48.18	0.000	0.000	
(-) TIF Tax Capacity	93	93	0	-0.2	City/Town	14.44	15.36	0.000	0.000	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.58	21.74	17.934	20.055	
(=) Taxable Tax Capacity	156,302	163,669	7,367	4.7	Special District	0.60	0.59	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>81.42</b>	<b>85.87</b>	<b>17.934</b>	<b>20.055</b>	

**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	140,600	140,300	-0.2	1,151	1,240	89	7.7	0.82	0.88
Res Hmstd: Avg Val	210,800	210,300	-0.2	1,912	2,044	133	6.9	0.91	0.97
Res Hmstd: Hi Val	281,100	280,400	-0.2	2,673	2,850	177	6.6	0.95	1.02
Res Hmstd: Ex-Hi Val	421,700	420,700	-0.2	4,190	4,456	266	6.4	0.99	1.06
Apartment	300,000	304,400	1.5	3,591	3,878	287	8.0	1.2	1.27
Comm/Ind: Lo Val	150,000	155,400	3.6	3,126	3,427	301	9.6	2.08	2.21
Comm/Ind: Med Val	300,000	310,900	3.6	7,205	7,849	644	8.9	2.40	2.52
Comm/Ind: Hi Val	1,000,000	1,036,300	3.6	26,240	28,474	2,234	8.5	2.62	2.75

**ANOKA COUNTY**

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	22,475,046	20,781,159	-1,693,888	-7.5	234,598	256,291	21,693	9.2	1.04	1.23
ResNonHm Exist	2,400,229	2,236,288	-163,941	-6.8	28,057	30,710	2,653	9.5	1.17	1.37
Apartments Exist	822,638	783,332	-39,305	-4.8	11,410	12,930	1,520	13.3	1.39	1.65
Low-inc Apts Exi	162,955	155,459	-7,496	-4.6	1,401	1,591	189	13.5	0.86	1.02
Seas Rec: Exist	59,502	59,150	-352	-0.6	618	711	93	15.0	1.04	1.20
Com/Ind Lo Exist	488,004	479,056	-8,949	-1.8	11,671	12,626	955	8.2	2.39	2.64
Com/Ind Hi Exist	4,158,526	4,101,582	-56,944	-1.4	130,015	140,866	10,851	8.3	3.13	3.43
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	223,788	211,449	-12,340	-5.5	6,922	7,178	257	3.7	3.09	3.39
AgHm House Exist	100,933	102,607	1,674	1.7	954	1,168	214	22.4	0.95	1.14
AgHm Land: Exist	89,157	95,455	6,298	7.1	321	422	101	31.3	0.36	0.44
Ag NonHm: Exist	111,544	127,691	16,147	14.5	998	1,341	343	34.4	0.89	1.05
Misc props	143,656	143,039	-617	-0.4	2,031	2,367	336	16.6	1.41	1.65
ResHmstd: NewCon	0	103,514	103,514	0.0	0	1,294	1,294	0.0	0.00	1.25
All Other NewCon	0	64,840	64,840	0.0	0	874	874	0.0	0.00	1.35
<b>Total</b>	<b>31,235,980</b>	<b>29,444,621</b>	<b>-1,791,359</b>	<b>-5.7</b>	<b>428,997</b>	<b>470,369</b>	<b>41,372</b>	<b>9.6</b>	<b>1.37</b>	<b>1.60</b>

**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	362,282	343,327	-18,956	-5.2	County	32.32	37.43	0.000	0.000	
(-) TIF Tax Capacity	21,130	19,473	-1,658	-7.8	City/Town	33.51	39.88	0.322	0.342	
(-) FD Contrib Tax Cap	32,700	35,902	3,202	9.8	School District	21.65	24.94	18.059	22.018	
(=) Taxable Tax Capacity	308,452	287,952	-20,500	-6.6	Special District	5.17	5.94	0.000	0.000	
FD Distrib Tax Cap	51,233	54,792	3,560	6.9	<b>Total</b>	92.65	108.19	18.381	22.360	

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	159,600	147,600	-12,000	-7.5	1,543	1,687	144	9.3	0.97	1.14
Res Hmstd: Avg Val	239,300	221,300	-18,000	-7.5	2,500	2,716	216	8.6	1.04	1.23
Res Hmstd: Hi Val	319,000	295,000	-24,000	-7.5	3,457	3,744	288	8.3	1.08	1.27
Res Hmstd: Ex-Hi Val	478,600	442,500	-36,100	-7.5	5,314	5,777	463	8.7	1.11	1.31
Apartment	300,000	285,700	-14,300	-4.8	4,026	4,503	477	11.8	1.34	1.58
Comm/Ind: Lo Val	150,000	147,900	-2,100	-1.4	3,386	3,757	372	11.0	2.26	2.54
Comm/Ind: Med Val	300,000	295,900	-4,100	-1.4	7,808	8,644	836	10.7	2.60	2.92
Comm/Ind: Hi Val	1,000,000	986,300	-13,700	-1.4	28,446	31,515	3,069	10.8	2.84	3.2



**WASHINGTON COUNTY**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	21,001,802	20,658,684	-343,117	-1.6	201,794	225,210	23,416	11.6	0.96	1.09
ResNonHm Exist	2,685,024	1,894,154	-790,870	-29.5	27,800	22,211	-5,589	-20.1	1.04	1.17
Apartments Exist	554,456	564,342	9,886	1.8	7,021	8,051	1,031	14.7	1.27	1.43
Low-inc Apts Exi	115,441	118,001	2,560	2.2	888	1,022	134	15.1	0.77	0.87
Seas Rec: Exist	166,898	174,686	7,787	4.7	1,529	1,778	248	16.2	0.92	1.02
Com/Ind Lo Exist	298,837	302,992	4,155	1.4	6,784	7,500	716	10.6	2.27	2.48
Com/Ind Hi Exist	2,851,783	2,940,345	88,561	3.1	85,573	95,757	10,185	11.9	3.00	3.26
Publ U: Elec Gen	159,963	141,935	-18,028	-11.3	3,247	3,289	42	1.3	2.03	2.32
Publ U: Other	223,183	203,082	-20,101	-9.0	6,673	6,631	-43	-0.6	2.99	3.27
AgHm House Exist	301,194	264,939	-36,255	-12.0	2,471	2,507	35	1.4	0.82	0.95
AgHm Land: Exist	201,198	128,262	-72,936	-36.3	496	323	-173	-34.8	0.25	0.25
Ag NonHm: Exist	277,247	290,785	13,539	4.9	2,156	2,541	385	17.8	0.78	0.87
Misc props	34,967	34,981	14	0.0	388	442	54	13.9	1.11	1.26
ResHmstd: NewCon	0	132,467	132,467	0.0	0	1,543	1,543	0.0	0.00	1.17
All Other NewCon	0	93,256	93,256	0.0	0	1,094	1,094	0.0	0.00	1.17
<b>Total</b>	<b>28,871,993</b>	<b>27,942,912</b>	<b>-929,081</b>	<b>-3.2</b>	<b>346,822</b>	<b>379,900</b>	<b>33,078</b>	<b>9.5</b>	<b>1.20</b>	<b>1.36</b>

**Tax Base**

**Tax Rates**

	<b>Tax Base</b>				<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	327,745	318,760	-8,985	-2.7	County	26.18	29.36	0.000	0.000	
(-) TIF Tax Capacity	8,501	8,643	142	1.7	City/Town	28.53	32.92	0.600	0.620	
(-) FD Contrib Tax Cap	23,763	26,124	2,361	9.9	School District	23.04	25.44	15.887	18.542	
(=) Taxable Tax Capacity	295,480	283,993	-11,488	-3.9	Special District	4.76	5.11	0.000	0.000	
FD Distrib Tax Cap	30,240	32,341	2,101	6.9	<b>Total</b>	<b>82.52</b>	<b>92.83</b>	<b>16.487</b>	<b>19.161</b>	

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	200,400	197,100	-1.6	1,792	2,012	220	12.3	0.89	1.02
Res Hmstd: Avg Val	300,400	295,500	-1.6	2,872	3,203	331	11.5	0.96	1.08
Res Hmstd: Hi Val	400,400	393,900	-1.6	3,952	4,394	441	11.2	0.99	1.12
Res Hmstd: Ex-Hi Val	600,800	591,000	-1.6	6,156	6,830	674	10.9	1.02	1.16
Apartment	300,000	305,300	1.8	3,589	4,128	539	15.0	1.2	1.35
Comm/Ind: Lo Val	150,000	154,700	3.1	3,129	3,557	428	13.7	2.09	2.3
Comm/Ind: Med Val	300,000	309,300	3.1	7,219	8,154	935	12.9	2.41	2.64
Comm/Ind: Hi Val	1,000,000	1,031,100	3.1	26,306	29,617	3,312	12.6	2.63	2.87

**DAKOTA COUNTY**

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	30,674,163	28,158,394	-2,515,769	-8.2	317,198	336,929	19,731	6.2	1.03	1.20
ResNonHm Exist	2,677,058	2,474,484	-202,575	-7.6	30,561	32,709	2,148	7.0	1.14	1.32
Apartments Exist	1,757,517	1,739,034	-18,482	-1.1	22,529	25,872	3,344	14.8	1.28	1.49
Low-inc Apts Exi	79,251	77,920	-1,332	-1.7	679	780	101	14.8	0.86	1.00
Seas Rec: Exist	30,775	31,205	430	1.4	342	392	49	14.4	1.11	1.26
Com/Ind Lo Exist	525,835	528,003	2,168	0.4	12,318	13,526	1,208	9.8	2.34	2.56
Com/Ind Hi Exist	5,890,576	5,961,255	70,679	1.2	178,451	196,557	18,106	10.1	3.03	3.30
Publ U: Elec Gen	77,406	67,637	-9,769	-12.6	1,676	1,622	-55	-3.3	2.17	2.40
Publ U: Other	469,533	435,523	-34,009	-7.2	14,379	14,521	142	1.0	3.06	3.33
AgHm House Exist	239,222	279,704	40,481	16.9	2,121	2,796	675	31.8	0.89	1.00
AgHm Land: Exist	520,230	670,586	150,356	28.9	2,054	3,080	1,026	50.0	0.39	0.46
Ag NonHm: Exist	339,254	455,963	116,709	34.4	2,818	4,260	1,442	51.2	0.83	0.93
Misc props	140,733	141,821	1,089	0.8	1,994	2,319	325	16.3	1.42	1.63
ResHmstd: NewCon	0	142,762	142,762	0.0	0	1,864	1,864	0.0	0.00	1.31
All Other NewCon	0	112,196	112,196	0.0	0	1,523	1,523	0.0	0.00	1.36
<b>Total</b>	<b>43,421,553</b>	<b>41,276,487</b>	<b>-2,145,066</b>	<b>-4.9</b>	<b>587,120</b>	<b>638,750</b>	<b>51,630</b>	<b>8.8</b>	<b>1.35</b>	<b>1.55</b>

**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	506,835	484,652	-22,183	-4.4	County	25.74	29.23	0.470	0.499
(-) TIF Tax Capacity	21,480	21,716	236	1.1	City/Town	34.39	40.18	0.853	0.904
(-) FD Contrib Tax Cap	48,460	52,286	3,826	7.9	School District	22.99	26.57	18.447	21.909
(=) Taxable Tax Capacity	436,895	410,650	-26,245	-6.0	Special District	4.47	4.82	0.000	0.000
FD Distrib Tax Cap	55,552	59,412	3,860	6.9	<b>Total</b>	<b>87.59</b>	<b>100.80</b>	<b>19.770</b>	<b>23.312</b>

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	178,400	163,800	-8.2	1,703	1,808	104	6.1	0.95	1.10	
Res Hmstd: Avg Val	267,500	245,600	-8.2	2,740	2,897	156	5.7	1.02	1.18	
Res Hmstd: Hi Val	356,600	327,400	-8.2	3,777	3,986	208	5.5	1.06	1.22	
Res Hmstd: Ex-Hi Val	535,000	491,100	-8.2	5,821	6,095	274	4.7	1.09	1.24	
Apartment	300,000	296,800	-1.1	3,878	4,431	554	14.3	1.29	1.49	
Comm/Ind: Lo Val	150,000	151,800	1.2	3,293	3,716	423	12.8	2.2	2.45	
Comm/Ind: Med Val	300,000	303,600	1.2	7,584	8,534	950	12.5	2.53	2.81	
Comm/Ind: Hi Val	1,000,000	1,012,000	1.2	27,611	31,022	3,410	12.4	2.76	3.07	

**CARVER & SCOTT COUNTIES**

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	18,438,349	18,305,607	-132,742	-0.7	207,373	222,941	15,568	7.5	1.12	1.22
ResNonHm Exist	2,551,567	2,674,366	122,799	4.8	31,579	35,708	4,129	13.1	1.24	1.34
Apartments Exist	391,348	406,541	15,193	3.9	5,621	6,290	669	11.9	1.44	1.55
Low-inc Apts Exi	100,145	103,353	3,207	3.2	898	1,007	109	12.1	0.90	0.97
Seas Rec: Exist	78,509	86,613	8,105	10.3	883	1,020	137	15.5	1.12	1.18
Com/Ind Lo Exist	376,577	383,448	6,871	1.8	9,196	9,912	716	7.8	2.44	2.58
Com/Ind Hi Exist	2,322,969	2,493,303	170,335	7.3	74,393	84,134	9,741	13.1	3.20	3.37
Publ U: Elec Gen	18,332	16,546	-1,786	-9.7	389	377	-11	-2.9	2.12	2.28
Publ U: Other	151,368	138,566	-12,803	-8.5	4,751	4,582	-168	-3.5	3.14	3.31
AgHm House Exist	476,203	481,487	5,284	1.1	4,082	4,459	377	9.2	0.86	0.93
AgHm Land: Exist	870,883	1,022,681	151,799	17.4	3,288	4,275	987	30.0	0.38	0.42
Ag NonHm: Exist	490,689	645,587	154,898	31.6	4,311	6,015	1,704	39.5	0.88	0.93
Misc props	24,730	24,890	159	0.6	354	389	35	9.7	1.43	1.56
ResHmstd: NewCon	0	78,725	78,725	0.0	0	1,026	1,026	0.0	0.00	1.30
All Other NewCon	0	94,705	94,705	0.0	0	1,264	1,264	0.0	0.00	1.33
<b>Total</b>	<b>26,291,670</b>	<b>26,956,419</b>	<b>664,748</b>	<b>2.5</b>	<b>347,119</b>	<b>383,401</b>	<b>36,281</b>	<b>10.5</b>	<b>1.32</b>	<b>1.42</b>

**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	291,586	299,645	8,060	2.8	County	34.84	36.63	0.000	0.000	
(-) TIF Tax Capacity	7,699	8,231	532	6.9	City/Town	28.90	31.37	1.227	1.212	
(-) FD Contrib Tax Cap	19,768	21,294	1,526	7.7	School District	28.62	30.54	16.024	18.496	
(=) Taxable Tax Capacity	264,118	270,120	6,002	2.3	Special District	4.91	5.33	0.000	0.000	
FD Distrib Tax Cap	25,444	27,212	1,768	6.9	<b>Total</b>	<b>97.27</b>	<b>103.87</b>	<b>17.251</b>	<b>19.707</b>	

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	201,300	199,900	-0.7	2,114	2,278	164	7.7	1.05	1.14	
Res Hmstd: Avg Val	301,800	299,600	-0.7	3,355	3,600	244	7.3	1.11	1.20	
Res Hmstd: Hi Val	402,300	399,400	-0.7	4,597	4,923	326	7.1	1.14	1.23	
Res Hmstd: Ex-Hi Val	603,600	599,300	-0.7	7,164	7,664	500	7.0	1.19	1.28	
Apartment	300,000	311,600	3.9	4,165	4,660	495	11.9	1.39	1.5	
Comm/Ind: Lo Val	150,000	161,000	7.3	3,473	4,026	553	15.9	2.32	2.50	
Comm/Ind: Med Val	300,000	322,000	7.3	8,017	9,177	1,161	14.5	2.67	2.85	
Comm/Ind: Hi Val	1,000,000	1,073,300	7.3	29,222	33,218	3,995	13.7	2.92	3.09	

**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	19,614,427	18,193,032	-1,421,395	-7.2	243,909	255,427	11,518	4.7	1.24	1.40
ResNonHm Exist	1,994,246	1,864,008	-130,238	-6.5	27,654	29,381	1,728	6.2	1.39	1.58
Apartments Exist	954,242	954,043	-199	0.0	15,925	18,233	2,308	14.5	1.67	1.91
Low-inc Apts Exi	153,738	154,782	1,043	0.7	1,588	1,821	234	14.7	1.03	1.18
Seas Rec: Exist	8,719	9,053	334	3.8	130	151	21	15.8	1.50	1.67
Com/Ind Lo Exist	328,524	315,600	-12,923	-3.9	8,530	8,861	332	3.9	2.60	2.81
Com/Ind Hi Exist	4,724,505	4,649,193	-75,312	-1.6	159,235	169,256	10,021	6.3	3.37	3.64
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	210,503	189,241	-21,261	-10.1	6,995	6,775	-220	-3.1	3.32	3.58
AgHm House Exist	84,746	86,121	1,375	1.6	993	1,142	148	14.9	1.17	1.33
AgHm Land: Exist	116,675	125,917	9,242	7.9	546	668	122	22.4	0.47	0.53
Ag NonHm: Exist	221,598	259,970	38,372	17.3	2,371	3,091	720	30.4	1.07	1.19
Misc props	23,014	22,086	-928	-4.0	388	413	25	6.5	1.68	1.87
ResHmstd: NewCon	0	275,921	275,921	0.0	0	3,882	3,882	0.0	0.00	1.41
All Other NewCon	0	106,384	106,384	0.0	0	1,564	1,564	0.0	0.00	1.47
<b>Total</b>	<b>28,434,937</b>	<b>27,205,351</b>	<b>-1,229,586</b>	<b>-4.3</b>	<b>468,263</b>	<b>500,664</b>	<b>32,401</b>	<b>6.9</b>	<b>1.65</b>	<b>1.84</b>

*Tax Base*

*Tax Rates*

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	339,035	325,608	-13,427	-4.0	County	41.25	45.13	0.000	0.000
(-) TIF Tax Capacity	28,653	27,697	-957	-3.3	City/Town	36.59	43.21	0.932	0.976
(-) FD Contrib Tax Cap	37,259	39,478	2,218	6.0	School District	23.78	26.00	20.209	23.449
(=) Taxable Tax Capacity	273,123	258,434	-14,689	-5.4	Special District	7.79	8.73	0.000	0.022
FD Distrib Tax Cap	40,810	43,646	2,836	6.9	<b>Total</b>	<b>109.41</b>	<b>123.07</b>	<b>21.141</b>	<b>24.448</b>

*Tax Burdens on Hypothetical Properties*

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	163,600	151,700	-11,900	-7.3	1,911	2,002	91	4.8	1.17	1.32
Res Hmstd: Avg Val	245,400	227,600	-17,800	-7.3	3,052	3,190	138	4.5	1.24	1.40
Res Hmstd: Hi Val	327,100	303,400	-23,700	-7.2	4,192	4,376	184	4.4	1.28	1.44
Res Hmstd: Ex-Hi Val	490,700	455,100	-35,600	-7.3	6,406	6,713	307	4.8	1.31	1.48
Apartment	300,000	299,900	-100	0.0	4,737	5,347	609	12.9	1.58	1.78
Comm/Ind: Lo Val	150,000	147,600	-2,400	-1.6	3,804	4,110	306	8.0	2.54	2.78
Comm/Ind: Med Val	300,000	295,200	-4,800	-1.6	8,771	9,449	678	7.7	2.92	3.20
Comm/Ind: Hi Val	1,000,000	984,100	-15,900	-1.6	31,949	34,464	2,515	7.9	3.19	3.50

**SOUTHEAST HENNEPIN CO.**

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	22,312,487	21,483,518	-828,969	-3.7	260,220	277,655	17,434	6.7	1.17	1.29
ResNonHm Exist	2,265,450	2,194,338	-71,113	-3.1	28,245	30,106	1,861	6.6	1.25	1.37
Apartments Exist	2,064,093	2,061,729	-2,363	-0.1	30,481	33,759	3,278	10.8	1.48	1.64
Low-inc Apts Exi	158,049	157,585	-465	-0.3	1,449	1,606	157	10.8	0.92	1.02
Seas Rec: Exist	5,128	4,684	-444	-8.7	58	56	-2	-3.5	1.12	1.19
Com/Ind Lo Exist	342,118	342,322	204	0.1	8,510	9,101	591	6.9	2.49	2.66
Com/Ind Hi Exist	8,553,863	8,330,680	-223,183	-2.6	276,855	288,262	11,407	4.1	3.24	3.46
Publ U: Elec Gen	562	490	-73	-12.9	14	13	-1	-5.8	2.45	2.65
Publ U: Other	166,682	145,551	-21,131	-12.7	5,411	5,057	-354	-6.5	3.25	3.47
AgHm House Exist	208	203	-5	-2.3	2	3	0	12.9	1.09	1.26
AgHm Land: Exist	66	66	0	0.0	0	0	0	33.1	0.21	0.28
Ag NonHm: Exist	215	239	24	11.0	2	3	1	26.2	1.02	1.16
Misc props	8,451	8,243	-207	-2.5	142	157	15	10.2	1.68	1.90
ResHmstd: NewCon	0	185,943	185,943	0.0	0	2,318	2,318	0.0	0.00	1.25
All Other NewCon	0	173,592	173,592	0.0	0	2,240	2,240	0.0	0.00	1.29
<b>Total</b>	<b>35,877,372</b>	<b>35,089,182</b>	<b>-788,189</b>	<b>-2.2</b>	<b>611,390</b>	<b>650,334</b>	<b>38,944</b>	<b>6.4</b>	<b>1.70</b>	<b>1.85</b>

**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	458,660	448,210	-10,450	-2.3	County	41.25	45.13	0.000	0.000
(-) TIF Tax Capacity	40,901	31,826	-9,075	-22.2	City/Town	33.56	36.42	0.168	0.171
(-) FD Contrib Tax Cap	63,946	67,898	3,952	6.2	School District	19.28	21.34	15.858	18.610
(=) Taxable Tax Capacity	353,813	348,487	-5,327	-1.5	Special District	9.16	10.28	0.000	0.022
FD Distrib Tax Cap	28,920	30,929	2,009	6.9	<b>Total</b>	103.25	113.17	16.026	18.804

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	197,500	190,200	-7,300	-3.7	2,161	2,309	148	6.8	1.09	1.21
Res Hmstd: Avg Val	296,100	285,100	-11,000	-3.7	3,426	3,647	221	6.4	1.16	1.28
Res Hmstd: Hi Val	394,700	380,000	-14,700	-3.7	4,691	4,984	294	6.3	1.19	1.31
Res Hmstd: Ex-Hi Val	592,200	570,200	-22,000	-3.7	7,302	7,723	422	5.8	1.23	1.35
Apartment	300,000	299,700	-300	-0.1	4,353	4,803	450	10.3	1.45	1.60
Comm/Ind: Lo Val	150,000	146,100	-3,900	-2.6	3,589	3,769	180	5.0	2.39	2.58
Comm/Ind: Med Val	300,000	292,200	-7,800	-2.6	8,294	8,671	377	4.5	2.76	2.97
Comm/Ind: Hi Val	1,000,000	973,900	-26,100	-2.6	30,251	31,690	1,439	4.8	3.03	3.25

**SOUTHWEST HENNEPIN CO.**

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	30,593,651	29,439,356	-1,154,295	-3.8	345,741	365,031	19,290	5.6	1.13	1.24
ResNonHm Exist	4,248,151	4,157,104	-91,046	-2.1	49,727	53,182	3,454	6.9	1.17	1.28
Apartments Exist	1,671,936	1,607,332	-64,604	-3.9	23,384	24,786	1,402	6.0	1.40	1.54
Low-inc Apts Exi	123,252	119,095	-4,157	-3.4	1,062	1,135	73	6.8	0.86	0.95
Seas Rec: Exist	134,760	145,436	10,676	7.9	1,509	1,740	231	15.3	1.12	1.20
Com/Ind Lo Exist	339,510	329,741	-9,769	-2.9	8,157	8,465	308	3.8	2.40	2.57
Com/Ind Hi Exist	6,708,296	6,567,512	-140,785	-2.1	212,387	221,314	8,926	4.2	3.17	3.37
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	198,887	176,373	-22,514	-11.3	6,242	5,888	-354	-5.7	3.14	3.34
AgHm House Exist	75,780	75,178	-602	-0.8	828	903	76	9.1	1.09	1.20
AgHm Land: Exist	87,666	89,479	1,813	2.1	400	439	39	9.6	0.46	0.49
Ag NonHm: Exist	184,914	203,493	18,580	10.0	1,690	2,002	312	18.4	0.91	0.98
Misc props	16,536	16,593	56	0.3	257	284	27	10.7	1.55	1.71
ResHmstd: NewCon	0	311,586	311,586	0.0	0	4,000	4,000	0.0	0.00	1.28
All Other NewCon	0	232,874	232,874	0.0	0	3,022	3,022	0.0	0.00	1.30
<b>Total</b>	<b>44,383,340</b>	<b>43,471,152</b>	<b>-912,188</b>	<b>-2.1</b>	<b>651,384</b>	<b>692,189</b>	<b>40,805</b>	<b>6.3</b>	<b>1.47</b>	<b>1.59</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	537,742	526,811	-10,931	-2.0	County	41.25	45.13	0.000	0.000	
(-) TIF Tax Capacity	10,945	10,246	-699	-6.4	City/Town	24.97	27.02	0.876	0.895	
(-) FD Contrib Tax Cap	53,243	55,434	2,192	4.1	School District	19.96	21.45	15.716	18.099	
(=) Taxable Tax Capacity	473,553	461,130	-12,423	-2.6	Special District	8.34	9.35	0.000	0.022	
FD Distrib Tax Cap	22,818	24,404	1,585	6.9	<b>Total</b>	<b>94.53</b>	<b>102.94</b>	<b>16.592</b>	<b>19.016</b>	

**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	275,000	264,600	-3.8	2,931	3,093	162	5.5	1.07	1.17
Res Hmstd: Avg Val	412,300	396,700	-3.8	4,580	4,823	243	5.3	1.11	1.22
Res Hmstd: Hi Val	549,600	528,900	-3.8	6,224	6,525	300	4.8	1.13	1.23
Res Hmstd: Ex-Hi Val	824,600	793,500	-3.8	9,930	10,433	503	5.1	1.20	1.31
Apartment	300,000	288,400	-3.9	4,043	4,260	217	5.4	1.35	1.48
Comm/Ind: Lo Val	150,000	146,900	-2.1	3,401	3,567	166	4.9	2.27	2.43
Comm/Ind: Med Val	300,000	293,700	-2.1	7,853	8,204	351	4.5	2.62	2.79
Comm/Ind: Hi Val	1,000,000	979,000	-2.1	28,629	29,958	1,329	4.6	2.86	3.06

**SUBURBAN RAMSEY CO.**

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	16,695,607	15,927,781	-767,826	-4.6	185,630	194,944	9,314	5.0	1.11	1.22
ResNonHm Exist	1,604,499	1,570,999	-33,500	-2.1	19,353	20,784	1,431	7.4	1.21	1.32
Apartments Exist	1,239,048	1,227,699	-11,349	-0.9	17,819	19,312	1,494	8.4	1.44	1.57
Low-inc Apts Exi	219,703	215,630	-4,073	-1.9	2,004	2,158	154	7.7	0.91	1.00
Seas Rec: Exist	12,906	12,622	-284	-2.2	156	166	10	6.3	1.21	1.31
Com/Ind Lo Exist	337,591	336,461	-1,129	-0.3	8,241	8,764	524	6.4	2.44	2.60
Com/Ind Hi Exist	5,150,051	5,128,620	-21,432	-0.4	165,278	175,253	9,975	6.0	3.21	3.42
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	215,758	197,613	-18,145	-8.4	6,921	6,746	-175	-2.5	3.21	3.41
AgHm House Exist	1,550	1,664	114	7.3	17	20	3	21.0	1.07	1.20
AgHm Land: Exist	1,467	1,632	165	11.3	6	7	1	24.4	0.40	0.44
Ag NonHm: Exist	17,422	18,950	1,528	8.8	146	173	27	18.5	0.84	0.91
Misc props	92,371	93,997	1,627	1.8	1,388	1,555	168	12.1	1.50	1.65
ResHmstd: NewCon	0	31,858	31,858	0.0	0	417	417	0.0	0.00	1.31
All Other NewCon	0	48,786	48,786	0.0	0	657	657	0.0	0.00	1.35
<b>Total</b>	<b>25,587,973</b>	<b>24,814,312</b>	<b>-773,661</b>	<b>-3.0</b>	<b>406,956</b>	<b>430,956</b>	<b>24,000</b>	<b>5.9</b>	<b>1.59</b>	<b>1.74</b>

**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	316,636	308,420	-8,217	-2.6	County	46.33	51.77	0.000	0.000
(-) TIF Tax Capacity	21,271	21,484	213	1.0	City/Town	24.14	27.29	0.777	0.801
(-) FD Contrib Tax Cap	39,041	41,386	2,345	6.0	School District	19.44	20.56	18.289	19.865
(=) Taxable Tax Capacity	256,324	245,550	-10,774	-4.2	Special District	7.50	7.77	0.000	0.000
FD Distrib Tax Cap	32,516	34,775	2,259	6.9	<b>Total</b>	<b>97.41</b>	<b>107.39</b>	<b>19.066</b>	<b>20.667</b>

**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	172,900	164,900	-4.6	1,797	1,888	91	5.0	1.04	1.14
Res Hmstd: Avg Val	259,200	247,300	-4.6	2,880	3,017	137	4.8	1.11	1.22
Res Hmstd: Hi Val	345,500	329,600	-4.6	3,963	4,145	182	4.6	1.15	1.26
Res Hmstd: Ex-Hi Val	518,400	494,600	-4.6	6,083	6,334	251	4.1	1.17	1.28
Apartment	300,000	297,300	-0.9	4,225	4,605	381	9.0	1.41	1.55
Comm/Ind: Lo Val	150,000	149,400	-0.4	3,503	3,752	249	7.1	2.34	2.51
Comm/Ind: Med Val	300,000	298,800	-0.4	8,079	8,648	569	7.0	2.69	2.89
Comm/Ind: Hi Val	1,000,000	995,800	-0.4	29,431	31,508	2,077	7.1	2.94	3.16

CITY OF MINNEAPOLIS

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	19,873,401	19,246,561	-626,840	-3.2	275,340	303,463	28,123	10.2	1.39	1.58
ResNonHm Exist	5,438,875	5,260,834	-178,041	-3.3	84,334	92,831	8,497	10.1	1.55	1.76
Apartments Exist	3,117,435	3,133,106	15,671	0.5	54,484	62,277	7,794	14.3	1.75	1.99
Low-inc Apts Exi	326,954	328,598	1,644	0.5	3,520	4,012	492	14.0	1.08	1.22
Seas Rec: Exist	15,500	15,739	239	1.5	270	312	42	15.5	1.74	1.98
Com/Ind Lo Exist	611,606	612,761	1,156	0.2	16,545	18,004	1,459	8.8	2.71	2.94
Com/Ind Hi Exist	8,151,144	8,218,238	67,094	0.8	288,915	316,774	27,859	9.6	3.54	3.85
Publ U: Elec Gen	67,051	58,904	-8,147	-12.2	1,765	1,725	-40	-2.3	2.63	2.93
Publ U: Other	268,163	232,475	-35,688	-13.3	9,483	8,940	-543	-5.7	3.54	3.85
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	1,400	1,561	161	11.5	17	22	5	28.5	1.25	1.44
Misc props	60,304	60,061	-242	-0.4	1,046	1,186	140	13.4	1.73	1.97
ResHmstd: NewCon	0	34,989	34,989	0.0	0	569	569	0.0	0.00	1.63
All Other NewCon	0	90,881	90,881	0.0	0	1,538	1,538	0.0	0.00	1.69
<b>Total</b>	<b>37,931,833</b>	<b>37,294,708</b>	<b>-637,125</b>	<b>-1.7</b>	<b>735,719</b>	<b>811,654</b>	<b>75,934</b>	<b>10.3</b>	<b>1.94</b>	<b>2.18</b>

Tax Base

Tax Rates

	Taxable Market Value				Net Tax				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	482,552	476,477	-6,074	-1.3	County	36.87	40.34		0.000	0.000
(-) TIF Tax Capacity	73,381	73,960	579	0.8	City/Town	57.00	71.62		2.460	2.502
(-) FD Contrib Tax Cap	51,149	55,397	4,248	8.3	School District	24.54	24.95		16.256	16.419
(=) Taxable Tax Capacity	358,022	347,120	-10,902	-3.0	Special District	6.43	6.97		0.000	0.000
FD Distrib Tax Cap	56,168	60,070	3,903	6.9	<b>Total</b>	<b>124.84</b>	<b>143.88</b>		<b>18.716</b>	<b>18.921</b>

Tax Burdens on Hypothetical Properties

	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	163,200	158,100	-3.1		2,117	2,344	226	10.7	1.3	1.48
Res Hmstd: Avg Val	244,700	237,000	-3.1		3,361	3,699	339	10.1	1.37	1.56
Res Hmstd: Hi Val	326,100	315,800	-3.2		4,603	5,053	451	9.8	1.41	1.60
Res Hmstd: Ex-Hi Val	489,300	473,900	-3.1		7,024	7,715	691	9.8	1.44	1.63
Apartment	300,000	301,500	0.5		5,243	5,993	750	14.3	1.75	1.99
Comm/Ind: Lo Val	150,000	151,200	0.8		4,115	4,610	495	12.0	2.74	3.05
Comm/Ind: Med Val	300,000	302,500	0.8		9,508	10,650	1,142	12.0	3.17	3.52
Comm/Ind: Hi Val	1,000,000	1,008,200	0.8		34,677	38,823	4,146	12.0	3.47	3.85



**CITY OF ST. PAUL**

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	13,259,548	12,313,615	-945,933	-7.1	153,175	161,543	8,368	5.5	1.16	1.31
ResNonHm Exist	2,549,623	2,378,522	-171,100	-6.7	33,551	35,696	2,145	6.4	1.32	1.50
Apartments Exist	1,973,890	1,889,012	-84,877	-4.3	29,466	32,082	2,616	8.9	1.49	1.70
Low-inc Apts Exi	343,700	328,921	-14,779	-4.3	3,159	3,428	269	8.5	0.92	1.04
Seas Rec: Exist	1,429	1,472	43	3.0	19	23	3	17.4	1.35	1.54
Com/Ind Lo Exist	434,819	432,097	-2,722	-0.6	10,795	11,633	838	7.8	2.48	2.69
Com/Ind Hi Exist	3,985,487	3,984,317	-1,170	0.0	129,856	140,976	11,121	8.6	3.26	3.54
Publ U: Elec Gen	28,326	25,305	-3,021	-10.7	665	661	-4	-0.5	2.35	2.61
Publ U: Other	218,571	196,578	-21,993	-10.1	7,122	6,955	-166	-2.3	3.26	3.54
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	726	658	-68	-9.4	8	8	0	4.6	1.07	1.24
Misc props	7,199	7,774	575	8.0	109	134	25	23.1	1.51	1.72
ResHmstd: NewCon	0	25,801	25,801	0.0	0	353	353	0.0	0.00	1.37
All Other NewCon	0	58,783	58,783	0.0	0	900	900	0.0	0.00	1.53
<b>Total</b>	<b>22,803,318</b>	<b>21,642,855</b>	<b>-1,160,464</b>	<b>-5.1</b>	<b>367,923</b>	<b>394,391</b>	<b>26,468</b>	<b>7.2</b>	<b>1.61</b>	<b>1.82</b>

**Tax Base**

**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	279,928	267,929	-11,999	-4.3	County	43.20	48.28	0.000	0.000
(-) TIF Tax Capacity	26,039	26,020	-19	-0.1	City/Town	32.33	41.72	0.000	0.000
(-) FD Contrib Tax Cap	26,324	27,950	1,625	6.2	School District	22.96	24.76	15.566	15.367
(=) Taxable Tax Capacity	227,565	213,959	-13,605	-6.0	Special District	8.48	8.81	0.000	0.000
FD Distrib Tax Cap	51,563	55,145	3,583	6.9	<b>Total</b>	106.97	123.57	15.566	15.367

**Tax Burdens on  
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	150,700	139,900	-10,800	-7.2	1,610	1,697	87	5.4	1.07	1.21
Res Hmstd: Avg Val	226,000	209,900	-16,100	-7.1	2,600	2,733	133	5.1	1.15	1.30
Res Hmstd: Hi Val	301,200	279,700	-21,500	-7.1	3,589	3,765	176	4.9	1.19	1.35
Res Hmstd: Ex-Hi Val	452,000	419,800	-32,200	-7.1	5,539	5,833	294	5.3	1.23	1.39
Apartment	300,000	287,100	-12,900	-4.3	4,478	4,876	398	8.9	1.49	1.7
Comm/Ind: Lo Val	150,000	150,000	0	0.0	3,666	4,052	386	10.5	2.44	2.70
Comm/Ind: Med Val	300,000	299,900	-100	0.0	8,476	9,374	899	10.6	2.83	3.13
Comm/Ind: Hi Val	1,000,000	999,700	-300	0.0	30,921	34,220	3,299	10.7	3.09	3.42

Baseline Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
162.0	Farm 1b Hmstd HGA: <50K	0.450	25,166	113	33
163.0	Ag Hmstd HGA: <76K	1.000	6,382,217	63,822	44,527
164.0	Ag Hmstd HGA: 76K-414K	1.000	5,878,182	58,782	57,698
165.0	Ag Hmstd HGA: 414K-500K	1.000	68,867	689	653
166.0	Ag Hmstd HGA: >500K	1.250	85,146	1,064	1,000
167.0	Farm 1b Hmstd land <50K	0.450	1,630	7	2
168.0	Ag Hmstd 1 & b: <115K	0.500	10,291,393	51,457	13,074
169.0	Ag Hmstd 1 & b: 115K-345K	0.500	12,568,343	62,842	58,454
170.0	Ag Hmstd 1 & b: 345K-990K	0.500	12,519,365	62,597	50,816
171.0	Ag Hmstd 1 & b: >990K	1.000	7,814,857	78,149	62,495
173.0	Ag Non-homestead	1.000	20,417,741	204,177	168,553
174.0	Private Airport	1.000	913	9	8
175.0	Migrant Housing <500K	1.000	1,096	11	12
180.0	Timberlands	1.000	2,259,770	22,598	17,588
181.0	Managed forest land	0.650	89,266	580	479
182.0	Non-comm SeasRec: <76K	1.000	10,708,347	107,083	83,574
183.0	Non-Comm SeasRec: 76K-500K	1.000	14,528,333	145,283	121,463
184.0	Non-comm SeasRec: >500K	1.250	1,692,220	21,153	16,144
187.0	Res 1b Homestead: <50K	0.450	406,620	1,830	1,669
188.0	Res Homestead: <76K	1.000	105,069,405	1,050,694	996,565
189.0	Res Homestead: 76K-414K	1.000	196,383,021	1,963,830	2,233,101
190.0	Res Homestead: 414K-500K	1.000	7,426,055	74,261	79,717
191.0	Res Homestead: > 500K	1.250	15,427,915	192,849	198,295
193.0	Res NonHmstd 1 unit: <76K	1.000	12,602,601	126,026	150,704
194.0	Res NonHmstd 1 unit: 76K - 500K	1.000	17,424,204	174,242	202,347
195.0	Res NonHmstd 1 unit: >500K	1.250	2,646,331	33,079	34,868
197.0	Res NonHmstd 2-3 units	1.250	9,883,233	123,540	143,218
200.0	Regular apartments (4a)	1.250	18,327,787	229,097	276,578
201.0	Low-income housing (4d)	0.750	2,724,116	20,431	25,835
202.0	Student housing	1.000	29,460	295	358
203.0	Manuf home park land	1.250	600,516	7,506	8,586
205.0	Comm SeasRec 1c: <600K	0.500	438,546	2,193	1,665
206.0	Com SeasRec 1c: 600K-2.3M	1.000	226,072	2,261	1,533
207.0	Com SeasRec 1c: >2.3M	1.250	42,434	530	397
208.0	Com SeasRec 4c: <500K	1.000	250,374	2,504	2,451
209.0	Com SeasRec 4c: >500K	1.250	121,026	1,513	1,352
210.0	Bed & Breakfast	1.250	26,254	328	343
211.0	Qualifying golf courses	1.250	262,172	3,277	3,219
212.0	Metro Non-profit Indoor Rec	1.250	15,220	190	266
213.0	Non-profit/Comm Serv - NonRev	1.500	41,463	622	715
214.0	Non-profit/Comm Serv - donation	1.500	57,692	865	1,209

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Alternative: Projected Pay 2010: Governor's budget proposal

(all figures in \$000s)

215.0	Seasonal Restaurant on Lake	1.250	10,247	128	104
217.0	Commercial: <150K	1.500	8,673,728	130,106	214,749
218.0	Commercial: >150K	2.000	50,796,622	1,015,932	1,639,323
219.0	Comm'l border city: <150K	1.500	222	3	7
220.0	Comm'l border city: >150K	2.000	79	2	3
228.0	Industrial: <150K	1.500	1,306,030	19,590	32,672
229.0	Industrial: >150K	2.000	15,141,146	302,823	492,192
239.0	Publ Util: land & bldgs <150K	1.500	82,496	1,237	1,913
240.0	Publ Util: land & bldgs >150K	2.000	925,946	18,519	28,681
241.0	Publ Util: Electric Generat Mach	2.000	1,507,508	30,150	33,246
242.0	Publ Util: machinery (non-generat)	2.000	1,115,829	22,317	33,023
244.0	Railroad <150K	1.500	25,348	380	612
245.0	Railroad >150K	2.000	765,267	15,305	23,840
247.0	Non-comm aircraft hangars	1.500	4,542	68	74
248.0	Mineral	2.000	2,194	44	80
249.0	Misc class 5	2.000	5,627	113	149
255.0	Personal: 3f	1.000	9,312	93	89
256.0	Non-comm aircraft hangars	1.500	76,300	1,145	1,189
257.0	Pers: It31 tools&mach excl elec gen	2.000	171,317	3,426	5,012
258.0	Pers: It32 struct/lease land-non C/I,SRR	1.000	7,803	78	86
259.0	Pers: It32 struct/leased land-NCSRR<76	1.000	56,347	563	475
260.0	Pers: It32 str/lease land-NCSRR:76-500	1.000	17,422	174	140
262.0	Pers: It32 struct/leased land-C/I	2.000	18,907	378	532
263.0	Pers: Item 33 ag real estate	1.000	22,312	223	216
265.0	Pers: It41 struct/leased land - C/I	2.000	451,217	9,024	10,880
266.0	Pers: It41 struct/leased land-NCSRR<76	1.000	1,065	11	13
269.0	Pers: It41 str/leased land-non C/I,SRR	1.000	6,738	67	81
270.0	Pers: Item 41 Border EZ	2.000	29	1	1
271.0	Pers: Item 42 non-EZ struct/RR land	2.000	33,099	662	1,226
273.0	Pers: It43 leased real estate - non C/I	1.500	27,480	412	565
274.0	Pers: Item 43 leased real estate - C/I	2.000	447,226	8,945	10,326
275.0	Pers: Item 44 electric util trans lines	2.000	1,647,663	32,953	51,687
276.0	Pers: Item 44 electric util distri lines	2.000	257,175	5,143	8,535
277.0	Pers: Item 45 syst/gas utils	2.000	1,996,322	39,926	59,231
278.0	Pers: Item 46 syst/water utils	2.000	76	2	2
279.0	Pers: Item 48 misc	2.000	11,057	221	256
<b>State Total</b>			581,387,062	6,552,547	7,712,777

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	25,166	113	40
163.1	Ag Hmstd HGA: <76K: Exist	1.000	6,494,330	64,943	49,362
163.2	Ag Hmstd HGA: <76K: NewCon	1.000	4,436	44	35
164.1	Ag Hm HGA: 76K-414K: Exist	1.000	6,254,194	62,542	65,945
164.2	Ag Hm HGA: 76K-414K: NewCon	1.000	13,621	136	144
165.1	Ag Hm HGA: 414K-500K: Exist	1.000	77,758	778	811
165.2	Ag Hm HGA: 414K-500K: NewCon	1.000	321	3	3
166.1	Ag Hmstd HGA: >500K: Exist	1.250	104,036	1,300	1,334
166.2	Ag Hmstd HGA: >500K: NewCon	1.250	485	6	6
167.1	Farm 1b Hm land <50K: Exist	0.450	1,630	7	2
168.1	Ag Hmstd l & b: <115K: Exist	0.500	10,530,232	52,651	14,815
168.2	Ag Hmstd l & b: <115K: NewCon	0.500	8,346	42	13
169.1	Ag Hm l & b: 115K-345K: Exist	0.500	13,563,175	67,816	64,690
169.2	Ag Hm l & b: 115K-345K: NewCon	0.500	28,135	141	139
170.1	Ag Hm l & b: 345K-1.01M: Exist	0.500	15,671,469	78,357	64,900
170.2	Ag Hm l & b: 345K-1.01M: NewCon	0.500	72,631	363	304
171.1	Ag Hmstd l & b: >1.01M: Exist	1.000	8,975,773	89,758	72,975
171.2	Ag Hmstd l & b: >1.01M: NewCon	1.000	23,758	238	192
173.1	Ag Non-homestead: Exist	1.000	23,350,176	233,502	197,786
173.2	Ag Non-homestead: NewCon	1.000	27,362	274	230
174.1	Private Airport	1.000	934	9	8
175.1	Mig Housing <500K: Exist	1.000	1,096	11	13
175.2	Mig Housing <500K: NewCon	1.000	2	0	0
180.1	Timberlands	1.000	2,712,550	27,125	21,473
181.1	Managed forest land	0.650	107,942	702	591
182.1	Non-C SeasRec: <76K: Exist	1.000	11,121,543	111,215	88,761
182.2	Non-C SeasRec: <76K: NewCon	1.000	46,273	463	383
183.1	Non-C SeasRec: 76K-500K: Exist	1.000	15,915,241	159,152	135,093
183.2	Non-C SeasRec: 76K-500K: NewCon	1.000	169,373	1,694	1,427
184.1	Non-C SeasRec: >500K: Exist	1.250	1,944,666	24,308	18,849
184.2	Non-C SeasRec: >500K: NewCon	1.250	44,848	561	427
187.1	Res 1b Hmstd: <50K: Exist	0.450	406,620	1,830	1,899
188.1	Res Hmstd: <76K: Exist	1.000	104,292,745	1,042,927	1,124,628
188.2	Res Hmstd: <76K: NewCon	1.000	254,024	2,540	2,687
189.1	Res Hmstd: 76K-414K: Exist	1.000	188,725,825	1,887,258	2,387,139
189.2	Res Hmstd: 76K-414K: NewCon	1.000	1,402,848	14,028	17,798
190.1	Res Hmstd: 414K-500K: Exist	1.000	6,822,994	68,230	80,512
190.2	Res Hmstd: 414K-500K: NewCon	1.000	142,214	1,422	1,708
191.1	Res Hmstd: > 500K: Exist	1.250	14,808,325	185,104	208,575
191.2	Res Hmstd: > 500K: NewCon	1.250	283,545	3,544	3,801

5/16/2009 2:46 PM

Alternative: Projected Pay 2010: Governor's budget proposal

(all figures in \$000s)

193.1	Res NonHm 1 un: <76K: Exist	1.000	12,135,422	121,354	160,961
193.2	Res NonHm 1 un: <76K: NewCon	1.000	320,015	3,200	4,215
194.1	Res NonHm 1 un: 76K-500K: Exist	1.000	16,657,861	166,579	216,049
194.2	Res NonHm 1 un: 76K-500K: NewCon	1.000	519,731	5,197	6,586
195.1	Res NonHm 1 un: >500K: Exist	1.250	2,526,739	31,584	36,641
195.2	Res NonHm 1 un: >500K: NewCon	1.250	162,534	2,032	2,258
197.1	Res NonHm 2-3 units: Exist	1.250	9,700,389	121,255	157,221
197.2	Res NonHm 2-3 units: NewCon	1.250	245,725	3,072	3,636
200.1	Reg apartments (4a): Exist	1.250	18,162,344	227,029	307,797
200.2	Reg apartments (4a): NewCon	1.250	170,273	2,128	2,784
201.1	Low-inc housing (4d): Exist	0.750	2,703,789	20,278	28,724
201.2	Low-inc housing (4d): NewCon	0.750	27,911	209	285
202.1	Student housing	1.000	30,378	304	424
203.1	Manuf hm pk land: Exist	1.250	602,622	7,533	9,697
203.2	Manuf hm pk land: NewCon	1.250	99	1	2
205.1	Com SeasRec 1c: <600K: Exist	0.500	444,345	2,222	1,803
205.2	Com SeasRec 1c: <600K: NewCon	0.500	2,622	13	11
206.1	Com SeasRec 1c: 0.6-2.3M: Exist	1.000	224,692	2,247	1,647
206.2	Com SeasRec 1c: 0.6-2.3M: NewCon	1.000	1,026	10	8
207.1	Com SeasRec 1c: >2.3M: Exist	1.250	41,991	525	408
207.2	Com SeasRec 1c: >2.3M: NewCon	1.250	1,048	13	14
208.1	Com SeasRec 4c: <500K: Exist	1.000	251,016	2,510	2,576
208.2	Com SeasRec 4c: <500K: NewCon	1.000	1,422	14	14
209.1	Com SeasRec 4c: >500K: Exist	1.250	121,478	1,518	1,424
209.2	Com SeasRec 4c: >500K: NewCon	1.250	1,092	14	15
210.1	Bed & Breakfast: Exist	1.250	26,384	330	381
210.2	Bed & Breakfast: NewCon	1.250	22	0	0
211.1	Qualifying golf courses	1.250	264,081	3,301	3,572
212.1	Metro Non-profit Indoor Rec	1.250	15,478	193	308
213.1	Non-profit/Comm Serv - NonRev	1.500	42,562	638	823
214.1	Non-profit/Comm Serv - donation	1.500	60,680	910	1,376
215.1	Seasonal Restaurant on Lake	1.250	10,424	130	118
217.1	Commercial: <150K: Exist	1.500	8,683,177	130,248	230,856
217.2	Commercial: <150K: NewCon	1.500	53,082	796	1,386
218.1	Commercial: >150K: Exist	2.000	50,399,839	1,007,997	1,750,035
218.2	Commercial: >150K: NewCon	2.000	825,669	16,513	28,432
219.1	Com bord city: <150K: Exist	1.500	229	3	7
219.2	Com bord city: <150K: NewCon	1.500	84	1	2
220.1	Com bord city: >150K: Exist	2.000	95	2	4
220.2	Com bord city: >150K: Newcon	2.000	69	1	2
228.1	Industrial: <150K: Exist	1.500	1,294,324	19,415	34,853
228.2	Industrial: <150K: NewCon	1.500	8,998	135	237
229.1	Industrial: >150K: Exist	2.000	14,992,160	299,843	524,046
229.2	Industrial: >150K: NewCon	2.000	172,333	3,447	5,881

House Research Dept.

Simulation No. 9F1

Baseline: Actual Pay 2009

Page 38

5/16/2009 2:46 PM

Alternative: Projected Pay 2010: Governor's budget proposal

(all figures in \$000s)

239.1	Publ Util: land & bldgs <150K	1.500	77,193	1,158	1,889
240.1	Publ Util: land & bldgs >150K	2.000	839,323	16,786	27,875
241.1	Publ Util: Electric Generat Mach	2.000	1,312,830	26,257	32,079
242.1	Publ Util: machinery (non-generat)	2.000	1,054,462	21,089	32,744
244.1	Railroad <150K	1.500	26,806	402	680
245.1	Railroad >150K	2.000	819,640	16,393	27,104
247.1	Non-comm aircraft hangars	1.500	4,866	73	91
248.1	Mineral	2.000	2,212	44	90
249.1	Misc class 5	2.000	5,594	112	162
255.1	Personal: 3f	1.000	9,407	94	96
256.1	Non-comm aircraft hangars	1.500	77,947	1,169	1,377
257.1	Pers: It31 tools&mach excl elec gen	2.000	161,635	3,233	4,979
258.1	Pers: It32 struct/lease land-non C/I,SRR	1.000	8,007	80	100
259.1	Pers: It32 NCSRR<76K: Exist	1.000	56,347	563	484
260.1	Pers: It32 NCSRR:76-500K: Exist	1.000	17,422	174	140
262.1	Pers: It32 struct/leased land-C/I	2.000	19,448	389	591
263.1	Pers: Item 33 ag real estate	1.000	23,165	232	242
265.1	Pers: It41 struct/leased land - C/I	2.000	451,430	9,029	11,755
266.1	Pers: It41 NCSRR<76K: Exist	1.000	1,065	11	14
269.1	Pers: It41 str/leased land-non C/I,SRR	1.000	7,387	74	94
270.1	Pers: Item 41 Border EZ	2.000	29	1	1
271.1	Pers: Item 42 non-EZ struct/RR land	2.000	33,302	666	1,314
273.1	Pers: It43 leased real estate - non C/I	1.500	26,575	399	623
274.1	Pers: Item 43 leased real estate - C/I	2.000	446,329	8,927	11,158
275.1	Pers: Item 44 electric util trans lines	2.000	1,497,138	29,943	50,193
276.1	Pers: Item 44 electric util distri lines	2.000	239,127	4,783	8,483
277.1	Pers: Item 45 syst/gas utils	2.000	1,944,765	38,895	60,330
278.1	Pers: Item 46 syst/water utils	2.000	69	1	2
279.1	Pers: Item 48 misc	2.000	11,176	224	283
<b>State Total</b>			<b>585,511,591</b>	<b>6,571,086</b>	<b>8,431,988</b>

**Baseline Levy Summary***Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,548,748	1,724,513	206,590	1,308,418	288,708	776,694	6,853,671
Certified MKV Levy	2,411	32,581	113	816,369	235	0	851,474
Fiscal Disparities Levy	139,526	143,334	1,224	148,732	31,872	0	464,689
Disparity Reduction Aid	9,630	0	483	7,916	0	0	18,029
Spread NTC Levy	2,399,592	1,581,178	204,883	1,215,566	256,835	776,694	6,434,749
Spread MKV Levy	2,411	32,581	113	752,502	235	0	787,842
Tax Incr Financing Levy							338,346
	<b>Homestead Credit</b>	265,499		<b>Taconite credit</b>		16,392	
	<b>Agricultural Credit</b>	24,595		<b>Disparity Reduction Credit</b>		6,182	

**Alternative Levy Summary***Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,739,846	1,967,014	229,906	1,402,158	305,498	790,165	7,434,587
Certified MKV Levy	2,411	32,581	113	930,048	235	0	965,153
Fiscal Disparities Levy	156,464	157,358	1,349	172,194	33,764	0	521,130
Disparity Reduction Aid	9,709	0	503	7,995	0	0	18,207
Spread NTC Levy	2,573,672	1,809,656	228,054	1,297,040	271,734	790,165	6,970,321
Spread MKV Levy	2,411	32,581	113	854,858	235	0	890,198
Tax Incr Financing Levy							368,763
	<b>Homestead Credit</b>	269,157		<b>Taconite credit</b>		16,720	
	<b>Agricultural Credit</b>	24,825		<b>Disparity Reduction Credit</b>		7,459	

