

Description

Baseline: Final Pay 2024

Alternative: Actual Pay 2025

This report compares property taxes payable in 2024 to property taxes payable in 2025. The payable 2024 portion of the simulation uses final market value and levy data as well as actual credit data from the Department of Revenue. The payable 2025 portion of the simulation uses final market value data, certified levy data, and the credits are estimated within the simulation.

Key Points

- **Statewide, property taxes increased by \$694 million, or 5.3%**, according to the simulation. The overall tax increases are 5.7% in Greater Minnesota and 5.1% in the Metro area.
- **On a statewide basis, property tax changes vary by property type**, from -55.2% on low-income apartment (4d) property* to +10.5% on residential non-homestead property. Changes on other major property types are +4.4% on residential homesteads, +6.7% on apartments, +5.4% on seasonal-recreational property, +6.1% on commercial-industrial property, and +6.9% on agricultural property.

*The change for low-income apartment (4d) property is largely due to a classification rate reduction from 0.75% to 0.25%. This was enacted in 2023 and went into effect in 2025.

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

Baseline: Final Pay 2024

- **Market values** (taxable market values) are actual values reported by the county assessors to the Department of Revenue.
- **Local government levies** are the actual levies that were certified by local taxing jurisdictions to county auditors, and then reported to the Department of Revenue.
- **Property tax credits** are as reported by county auditors to the Department of Revenue.

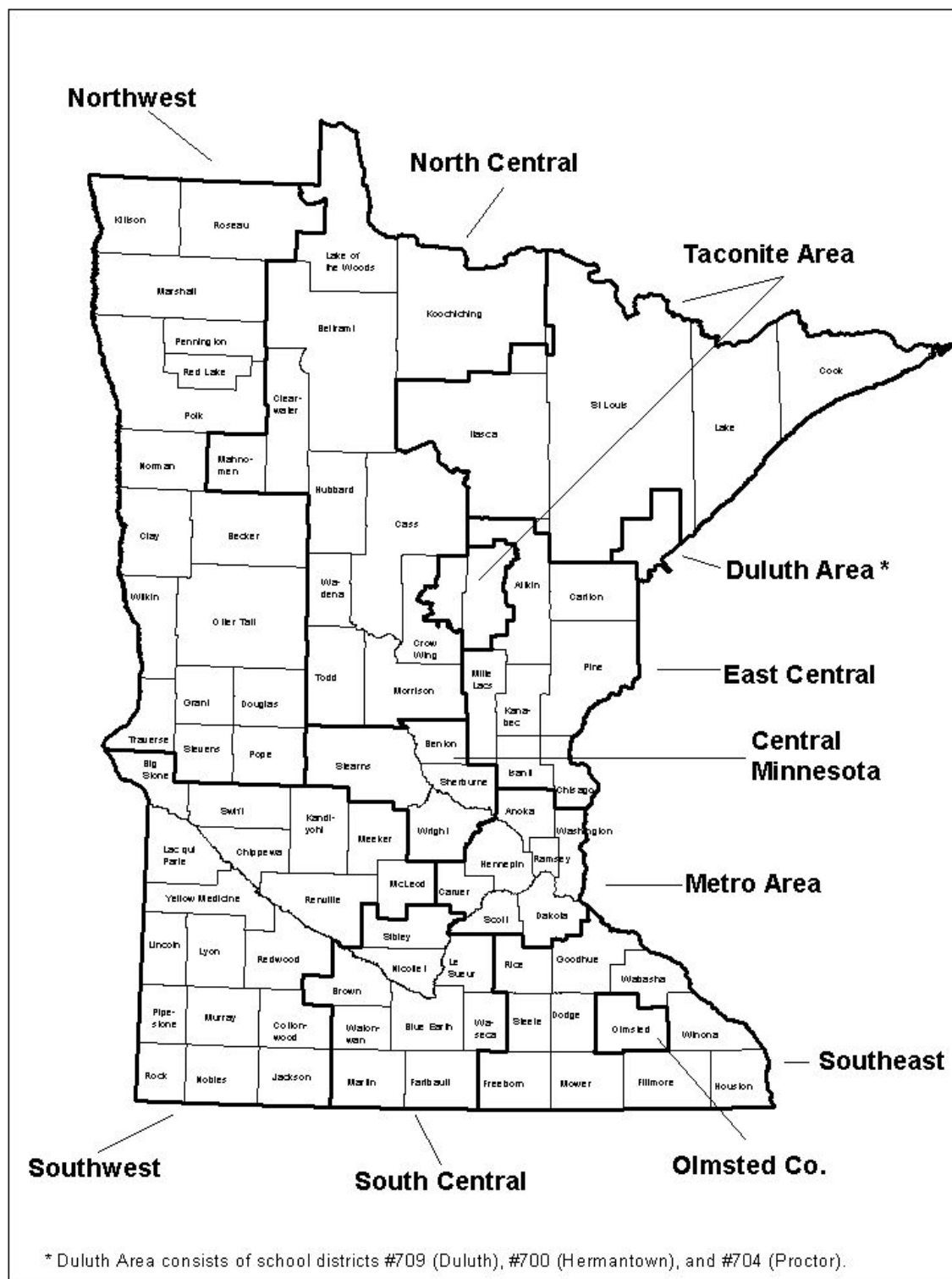
Alternative: Actual Pay 2025

- **Market values** (taxable market values) are actual values reported by the county assessors to the Department of Revenue.
- **Local government levies** are the actual levies that were certified by local taxing jurisdictions to county auditors, and then reported to the Department of Revenue.
- **Property tax credits** are calculated within the simulation model.

Simulation Class Rates

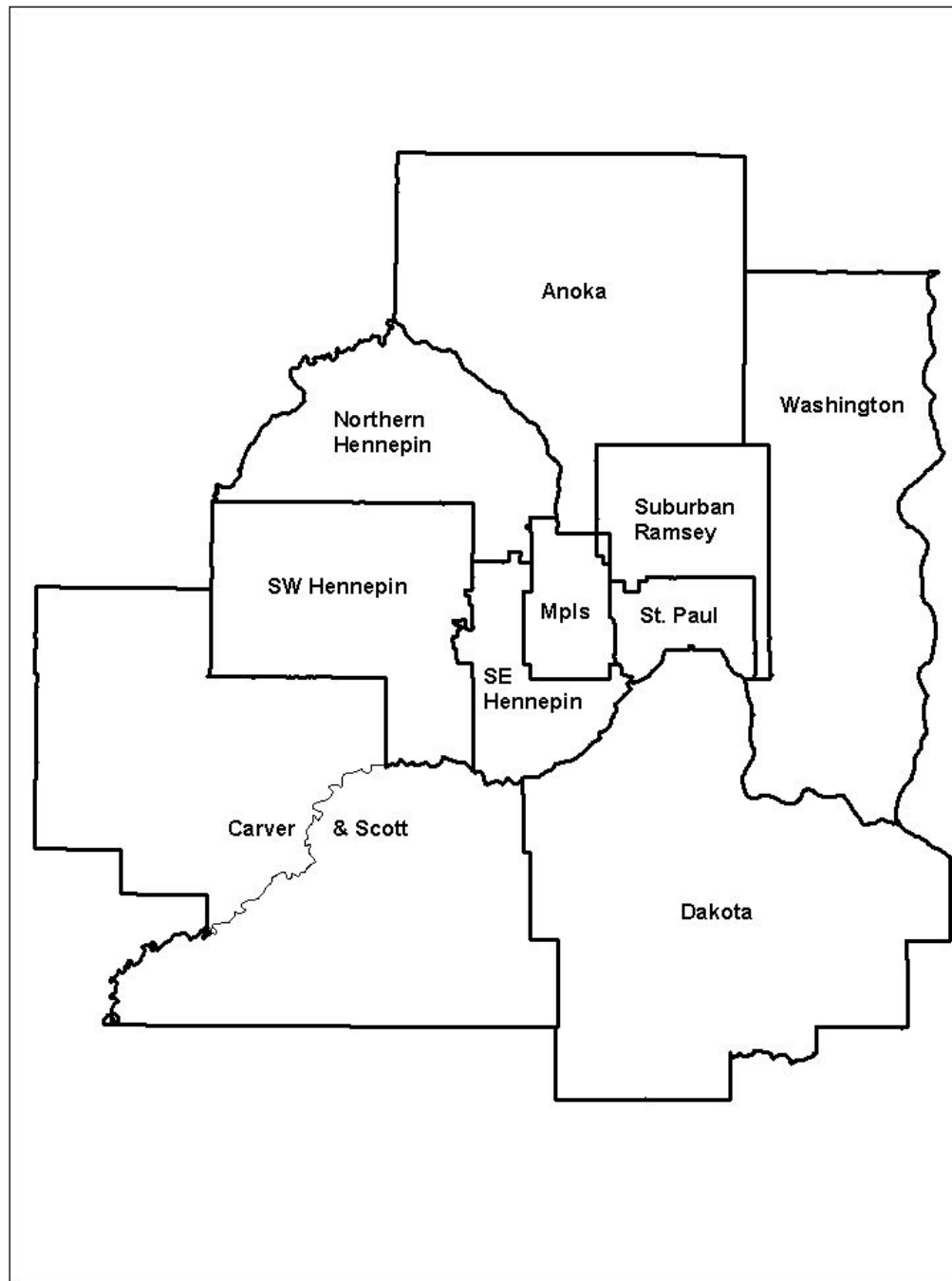
Property Class	Baseline	Alternative
Residential homestead:		
< \$500,000*	1.0%	1.0%
> \$500,000	1.25	1.25
Residential nonhomestead:		
Single unit:		
< \$500,000	1.0	1.0
> \$500,000	1.25	1.25
2-3 unit and undeveloped land:		
< \$500,000	1.25	1.25
> \$500,000	1.25	1.25
Apartments:		
Regular	1.25	1.25
Low-income:		
Lower tier^	0.75	0.25
Upper tier	0.25	0.25
Commercial-industrial-public utility		
< \$150,000	1.5	1.5
> \$150,000	2.0	2.0
Electric generation machinery	2.0	2.0
Seasonal recreational commercial:		
Homestead resorts (1c):		
< \$600,000	0.5	0.5
\$600,000 - \$2,300,000	1.0	1.0
> \$2,300,000	1.25	1.25
Nonhomestead resorts (4c):		
< \$500,000	1.0	1.0
> \$500,000	1.25	1.25
Seasonal recreational residential:		
< \$500,000	1.0	1.0
> \$500,000	1.25	1.25
Disabled homestead < \$50,000	0.45	0.45
Agricultural land & buildings:		
Homestead:		
Lower tier:~	0.5	0.5
Upper tier:	1.0	1.0
Nonhomestead:		
Agricultural and rural vacant	1.0	1.0
Managed forest land	0.65	0.65
* After subtraction of homestead market value exclusion.		
^ \$100,000 for payable 2024, beginning with payable 2025 the tier is eliminated		
~ \$3,500,000 for payable 2025		

Property Tax Model Regions (Greater Minnesota)



Note: In most regions results are displayed separately for cities and for towns.

Property Tax Model Regions (Metro Area)



Notes: **North Hennepin** consists of the cities of: Brooklyn Center, Brooklyn Park, Champlin, Corcoran, Crystal, Dayton (Hennepin portion), Greenfield, Hanover (Hennepin portion), Maple Grove, New Hope, Osseo, Robbinsdale, Rockford (Hennepin portion), Rogers, and St. Anthony (Hennepin portion). **Southeast Hennepin** consists of the cities of: Bloomington, Edina, Golden Valley, Hopkins, Richfield, and St. Louis Park. The balance of the county (excluding Minneapolis) is considered **Southwest Hennepin**.

STATEWIDE

- Rep25A2
- **Baseline:** Final Pay 2024
- **Alternative:** Certified Pay 2025

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	536,479,347	548,277,574	11,798,227	2.2	6,001,313	6,265,602	264,289	4.4	1.12	1.14
Res Non-Hmstd	89,231,831	94,222,254	4,990,423	5.6	1,080,189	1,193,368	113,178	10.5	1.21	1.27
Apartments	59,927,580	60,444,793	517,213	0.9	917,191	978,508	61,317	6.7	1.53	1.62
Low-income Apts	10,370,818	10,820,412	449,595	4.3	83,805	37,566	-46,239	-55.2	0.81	0.35
Seasonal Rec'l	45,273,124	47,746,892	2,473,767	5.5	336,862	354,968	18,106	5.4	0.74	0.74
Com/Ind: Lo tier	11,291,925	11,507,253	215,328	1.9	200,374	209,529	9,155	4.6	1.77	1.82
Com/Ind: Hi tier	106,872,443	109,865,829	2,993,387	2.8	3,099,764	3,293,303	193,539	6.2	2.90	3.00
Publ U: Elec Gen	2,123,354	2,041,136	-82,217	-3.9	50,344	49,477	-867	-1.7	2.37	2.42
Publ U: Other	15,526,533	16,097,395	570,862	3.7	361,825	379,269	17,444	4.8	2.33	2.36
Ag HGA	18,697,820	19,184,064	486,245	2.6	152,530	154,611	2,081	1.4	0.82	0.81
Ag Hmstd Land	109,136,950	118,862,970	9,726,020	8.9	323,365	348,329	24,964	7.7	0.30	0.29
Ag Non-Hmstd	77,412,146	84,094,218	6,682,072	8.6	406,020	439,929	33,909	8.4	0.52	0.52
Miscellaneous	1,387,010	1,541,713	154,703	11.2	22,131	25,722	3,590	16.2	1.60	1.67
Total	1,083,730,881	1,124,706,503	40,975,625	3.8	13,035,713	13,730,181	694,466	5.3	1.20	1.22

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	11,897,931	12,110,907	212,976	1.8
(-) TIF Tax Capacity	250,470	236,412	-14,058	-5.6
(-) FD Contrib Tax Cap	584,276	628,880	44,604	7.6
(=) Taxable Tax Capacity	11,063,186	11,245,615	182,429	1.6
FD Distrib Tax Cap	563,760	634,816	71,056	12.6

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	34.09	35.46	0.014	0.014
City/Town	31.52	33.25	0.154	0.142
School District	20.05	20.77	17.924	17.929
Special District	4.23	4.17	0.014	0.015
Total	89.89	93.65	18.107	18.099

GREATER MINNESOTA

- Rep25A2
- **Baseline:** Final Pay 2024
- **Alternative:** Certified Pay 2025

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	197,633,882	205,171,236	7,537,354	3.8	2,040,213	2,103,822	63,608	3.1	1.03	1.03
Res Non-Hmstd	30,705,895	32,866,952	2,161,057	7.0	351,988	384,612	32,625	9.3	1.15	1.17
Apartments	10,492,870	11,492,402	999,532	9.5	162,839	183,370	20,531	12.6	1.55	1.60
Low-income Apts	2,063,270	2,157,200	93,930	4.6	19,491	7,329	-12,162	-62.4	0.94	0.34
Seasonal Rec'l	43,408,435	45,864,768	2,456,333	5.7	316,860	333,824	16,963	5.4	0.73	0.73
Com/Ind: Lo tier	7,111,260	7,328,486	217,226	3.1	124,144	130,089	5,946	4.8	1.75	1.78
Com/Ind: Hi tier	26,399,230	28,790,085	2,390,855	9.1	743,924	831,491	87,567	11.8	2.82	2.89
Publ U: Elec Gen	1,669,729	1,558,883	-110,846	-6.6	39,879	37,812	-2,067	-5.2	2.39	2.43
Publ U: Other	12,157,072	12,442,240	285,168	2.3	266,843	272,162	5,319	2.0	2.19	2.19
Ag HGA	17,021,325	17,495,926	474,601	2.8	137,519	139,268	1,748	1.3	0.81	0.80
Ag Hmstd Land	105,827,310	115,337,925	9,510,615	9.0	315,008	338,599	23,591	7.5	0.30	0.29
Ag Non-Hmstd	74,902,101	81,483,361	6,581,260	8.8	388,944	422,150	33,206	8.5	0.52	0.52
Miscellaneous	558,304	610,809	52,506	9.4	9,754	10,729	974	10.0	1.75	1.76
Total	529,950,683	562,600,273	32,649,591	6.2	4,917,406	5,195,257	277,849	5.7	0.93	0.92

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	5,339,090	5,540,348	201,258	3.8
(-) TIF Tax Capacity	51,004	48,772	-2,232	-4.4
(-) FD Contrib Tax Cap	13,124	13,900	776	5.9
(=) Taxable Tax Capacity	5,274,962	5,477,676	202,714	3.8
FD Distrib Tax Cap	13,125	13,916	791	6.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	37.60	38.12	0.000	0.000
City/Town	24.78	25.47	0.250	0.240
School District	16.91	17.24	15.707	15.985
Special District	1.51	1.50	0.040	0.040
Total	80.80	82.33	15.997	16.264

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	192,800	200,200	3.8	1,706	1,739	33	2.0	0.88	0.87
Res Hmstd: AvgVal	289,000	300,100	3.8	2,707	2,798	91	3.4	0.94	0.93
Res Hmstd: Hi Val	385,200	399,900	3.8	3,708	3,856	148	4.0	0.96	0.96
Res Hmstd: Ex-Hi Val	577,900	600,000	3.8	5,751	6,122	370	6.4	1.00	1.02
Apartment	300,000	328,600	9.5	3,510	3,916	406	11.6	1.17	1.19
Seas Rec: Lo Val	75,000	79,300	5.7	637	687	49	7.7	0.85	0.87
Seas Rec: Hi Val	200,000	211,400	5.7	1,778	1,906	129	7.2	0.89	0.90
Comm/Ind: Lo Val	150,000	163,600	9.1	2,245	2,612	366	16.3	1.50	1.60
Comm/Ind: Mid Val	300,000	327,200	9.1	5,729	6,491	762	13.3	1.91	1.98
Comm/Ind: Hi Val	1,000,000	1,090,600	9.1	21,984	24,591	2,607	11.9	2.20	2.25

METRO AREA

- Rep25A2
- **Baseline:** Final Pay 2024
- **Alternative:** Certified Pay 2025

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	338,845,465	343,106,338	4,260,873	1.3	3,961,099	4,161,781	200,681	5.1	1.17	1.21
Res Non-Hmstd	58,525,936	61,355,302	2,829,366	4.8	728,202	808,755	80,554	11.1	1.24	1.32
Apartments	49,434,710	48,952,391	-482,319	-1.0	754,353	795,138	40,785	5.4	1.53	1.62
Low-income Apts	8,307,548	8,663,213	355,665	4.3	64,313	30,237	-34,076	-53.0	0.77	0.35
Seasonal Rec'l	1,864,689	1,882,124	17,434	0.9	20,002	21,145	1,143	5.7	1.07	1.12
Com/Ind: Lo tier	4,180,665	4,178,767	-1,898	0.0	76,231	79,440	3,209	4.2	1.82	1.90
Com/Ind: Hi tier	80,473,213	81,075,744	602,532	0.7	2,355,840	2,461,812	105,973	4.5	2.93	3.04
Publ U: Elec Gen	453,624	482,254	28,629	6.3	10,464	11,665	1,200	11.5	2.31	2.42
Publ U: Other	3,369,461	3,655,156	285,694	8.5	94,982	107,107	12,125	12.8	2.82	2.93
Ag HGA	1,676,495	1,688,139	11,644	0.7	15,011	15,343	332	2.2	0.90	0.91
Ag Hmstd Land	3,309,639	3,525,045	215,406	6.5	8,357	9,730	1,373	16.4	0.25	0.28
Ag Non-Hmstd	2,510,045	2,610,857	100,812	4.0	17,076	17,779	702	4.1	0.68	0.68
Miscellaneous	828,706	930,903	102,197	12.3	12,377	14,993	2,616	21.1	1.49	1.61
Total	553,780,196	562,106,233	8,326,035	1.5	8,118,307	8,534,925	416,617	5.1	1.47	1.52

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	6,558,842	6,570,559	11,717	0.2
(-) TIF Tax Capacity	199,466	187,641	-11,825	-5.9
(-) FD Contrib Tax Cap	571,152	614,979	43,827	7.7
(=) Taxable Tax Capacity	5,788,224	5,767,939	-20,285	-0.4
FD Distrib Tax Cap	550,635	620,901	70,266	12.8

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	30.88	32.94	0.022	0.022
City/Town	37.66	40.64	0.099	0.085
School District	22.92	24.12	19.168	19.054
Special District	6.72	6.71	0.000	0.000
Total	98.17	104.40	19.290	19.161

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	280,600	284,200	1.3	3,178	3,293	114	3.6	1.13	1.16
Res Hmstd: AvgVal	420,700	426,000	1.3	4,942	5,178	236	4.8	1.17	1.22
Res Hmstd: Hi Val	560,800	567,900	1.3	6,737	7,194	458	6.8	1.20	1.27
Res Hmstd: Ex-Hi Val	841,400	852,000	1.3	10,721	11,446	725	6.8	1.27	1.34
Apartment	300,000	297,100	-1.0	4,260	4,446	186	4.4	1.42	1.50
Comm/Ind: Lo Val	150,000	151,200	0.8	2,896	3,046	150	5.2	1.93	2.01
Comm/Ind: Mid Val	300,000	302,300	0.8	7,231	7,582	351	4.9	2.41	2.51
Comm/Ind: Hi Val	1,000,000	1,007,500	0.8	27,459	28,752	1,293	4.7	2.75	2.85

GREATER MINNESOTA CITIES

- Rep25A2
- **Baseline:** Final Pay 2024
- **Alternative:** Certified Pay 2025

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	111,994,761	115,691,511	3,696,750	3.3	1,338,377	1,383,149	44,772	3.3	1.20	1.20
Res Non-Hmstd	18,395,178	19,513,540	1,118,362	6.1	244,579	267,068	22,489	9.2	1.33	1.37
Apartments	10,314,258	11,294,666	980,408	9.5	160,547	180,777	20,229	12.6	1.56	1.60
Low-income Apts	2,053,915	2,142,587	88,672	4.3	19,359	7,259	-12,100	-62.5	0.94	0.34
Seasonal Rec'l	6,269,966	6,445,378	175,412	2.8	53,854	56,186	2,332	4.3	0.86	0.87
Com/Ind: Lo tier	5,539,910	5,668,321	128,411	2.3	104,641	109,465	4,824	4.6	1.89	1.93
Com/Ind: Hi tier	22,637,438	24,786,409	2,148,971	9.5	662,399	743,837	81,437	12.3	2.93	3.00
Publ U: Elec Gen	1,605,408	1,517,225	-88,183	-5.5	38,838	37,106	-1,732	-4.5	2.42	2.45
Publ U: Other	2,969,641	2,525,258	-444,383	-15.0	84,604	76,060	-8,544	-10.1	2.85	3.01
Ag HGA	462,476	470,462	7,986	1.7	5,114	5,126	12	0.2	1.11	1.09
Ag Hmstd Land	1,086,873	1,169,833	82,960	7.6	5,468	5,863	395	7.2	0.50	0.50
Ag Non-Hmstd	1,600,136	1,742,172	142,036	8.9	16,095	17,660	1,564	9.7	1.01	1.01
Miscellaneous	446,460	491,235	44,774	10.0	8,145	9,001	856	10.5	1.82	1.83
Total	185,376,420	193,458,597	8,082,176	4.4	2,742,020	2,898,557	156,534	5.7	1.48	1.50

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	2,112,088	2,167,543	55,455	2.6
(-) TIF Tax Capacity	50,775	48,498	-2,277	-4.5
(-) FD Contrib Tax Cap	6,460	7,146	686	10.6
(=) Taxable Tax Capacity	2,054,853	2,111,899	57,046	2.8
FD Dstrb Tax Cap	8,035	8,573	538	6.7

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	39.22	39.93	0.000	0.000
City/Town	49.24	51.24	0.431	0.416
School District	19.36	19.78	16.120	16.704
Special District	1.88	1.88	0.051	0.050
Total	109.70	112.83	16.602	17.170

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	170,100	175,800	3.4	1,908	1,939	31	1.6	1.12	1.10
Res Hmstd: AvgVal	254,900	263,400	3.3	3,063	3,166	104	3.4	1.20	1.20
Res Hmstd: Hi Val	339,800	351,100	3.3	4,219	4,396	177	4.2	1.24	1.25
Res Hmstd: Ex-Hi Val	509,800	526,700	3.3	6,466	6,922	456	7.1	1.27	1.31
Apartment	300,000	328,600	9.5	4,612	5,199	587	12.7	1.54	1.58
Comm/Ind: Lo Val	150,000	164,300	9.5	2,906	3,416	510	17.6	1.94	2.08
Comm/Ind: Mid Val	300,000	328,500	9.5	7,266	8,324	1,058	14.6	2.42	2.53
Comm/Ind: Hi Val	1,000,000	1,095,000	9.5	27,615	31,238	3,622	13.1	2.76	2.85

GREATER MINNESOTA TOWNS

- Rep25A2
- **Baseline:** Final Pay 2024
- **Alternative:** Certified Pay 2025

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	84,431,416	88,206,146	3,774,729	4.5	689,232	708,935	19,703	2.9	0.82	0.80
Res Non-Hmstd	12,139,215	13,167,010	1,027,795	8.5	104,638	114,525	9,887	9.4	0.86	0.87
Apartments	143,437	154,896	11,458	8.0	1,476	1,589	113	7.7	1.03	1.03
Low-income Apts	234	395	161	68.9	2	1	-1	-38.4	0.67	0.24
Seasonal Rec'l	37,051,931	39,329,029	2,277,098	6.1	262,105	276,703	14,599	5.6	0.71	0.70
Com/Ind: Lo tier	1,506,656	1,591,614	84,959	5.6	17,927	18,976	1,049	5.9	1.19	1.19
Com/Ind: Hi tier	3,634,259	3,857,520	223,261	6.1	76,618	82,155	5,536	7.2	2.11	2.13
Publ U: Elec Gen	64,321	41,658	-22,664	-35.2	1,041	706	-335	-32.2	1.62	1.69
Publ U: Other	9,156,740	9,847,889	691,149	7.5	181,391	194,609	13,217	7.3	1.98	1.98
Ag HGA	16,482,666	16,948,291	465,625	2.8	131,834	133,611	1,777	1.3	0.80	0.79
Ag Hmstd Land	103,857,080	113,159,605	9,302,525	9.0	306,902	330,043	23,142	7.5	0.30	0.29
Ag Non-Hmstd	72,195,641	78,467,273	6,271,632	8.7	367,488	398,840	31,352	8.5	0.51	0.51
Miscellaneous	110,296	118,030	7,734	7.0	1,570	1,689	119	7.6	1.42	1.43
Total	340,773,892	364,889,356	24,115,462	7.1	2,142,224	2,262,382	120,158	5.6	0.63	0.62

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	3,191,503	3,333,768	142,265	4.5
(-) TIF Tax Capacity	141	142	1	0.7
(-) FD Contrib Tax Cap	5,760	5,885	125	2.2
(=) Taxable Tax Capacity	3,185,602	3,327,742	142,140	4.5
FD Distrib Tax Cap	2,384	2,554	170	7.1

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	36.52	36.94	0.000	0.000
City/Town	8.90	9.01	0.005	0.004
School District	15.37	15.70	15.169	15.036
Special District	1.25	1.26	0.026	0.026
Total	62.04	62.91	15.200	15.066

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	234,200	244,700	4.5	1,709	1,754	45	2.6	0.73	0.72
Res Hmstd: AvgVal	351,100	366,800	4.5	2,677	2,775	98	3.7	0.76	0.76
Res Hmstd: Hi Val	468,000	489,000	4.5	3,615	3,797	182	5.0	0.77	0.78
Res Hmstd: Ex-Hi Val	702,100	733,500	4.5	5,737	6,087	350	6.1	0.82	0.83
Apartment	300,000	324,000	8.0	2,783	3,036	254	9.1	0.93	0.94
Seas Rec: Lo Val	75,000	79,700	6.3	497	536	39	7.8	0.66	0.67
Seas Rec: Hi Val	200,000	212,300	6.2	1,403	1,503	100	7.1	0.70	0.71
Comm/Ind: Lo Val	150,000	159,300	6.2	1,809	2,016	208	11.5	1.21	1.27
Comm/Ind: Mid Val	300,000	318,500	6.2	4,714	5,152	438	9.3	1.57	1.62
Comm/Ind: Hi Val	1,000,000	1,061,500	6.2	18,272	19,786	1,514	8.3	1.83	1.86

NORTHWEST CITIES

- Rep25A2
- **Baseline:** Final Pay 2024
- **Alternative:** Certified Pay 2025

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	10,183,472	10,644,896	461,424	4.5	119,776	120,832	1,056	0.9	1.18	1.14
Res Non-Hmstd	1,933,368	2,107,452	174,084	9.0	25,530	27,706	2,175	8.5	1.32	1.31
Apartments	1,249,108	1,368,994	119,886	9.6	18,944	20,538	1,594	8.4	1.52	1.50
Low-income Apts	161,773	105,075	-56,698	-35.0	1,551	334	-1,217	-78.4	0.96	0.32
Seasonal Rec'l	795,199	877,310	82,110	10.3	8,406	9,119	713	8.5	1.06	1.04
Com/Ind: Lo tier	735,438	756,877	21,440	2.9	12,943	13,226	283	2.2	1.76	1.75
Com/Ind: Hi tier	2,265,680	2,423,404	157,724	7.0	55,276	58,947	3,670	6.6	2.44	2.43
Publ U: Elec Gen	25,510	3,190	-22,319	-87.5	576	73	-504	-87.4	2.26	2.28
Publ U: Other	235,140	242,149	7,010	3.0	6,289	6,391	102	1.6	2.67	2.64
Ag HGA	28,355	28,881	526	1.9	311	301	-10	-3.2	1.10	1.04
Ag Hmstd Land	97,043	115,712	18,670	19.2	512	597	85	16.6	0.53	0.52
Ag Non-Hmstd	154,306	176,186	21,880	14.2	1,526	1,721	195	12.8	0.99	0.98
Miscellaneous	41,930	43,513	1,583	3.8	710	729	19	2.6	1.69	1.68
Total	17,906,322	18,893,639	987,320	5.5	252,350	260,514	8,161	3.2	1.41	1.38

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	202,545	210,552	8,007	4.0
(-) TIF Tax Capacity	7,332	4,813	-2,519	-34.4
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	195,213	205,739	10,526	5.4
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	37.62	36.43	0.000	0.000
City/Town	50.21	51.81	0.000	0.000
School District	20.17	19.24	15.277	15.231
Special District	2.78	2.27	0.222	0.219
Total	110.77	109.75	15.498	15.450

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	145,100	151,700	4.5	1,564	1,538	-26	-1.7	1.08	1.01
Res Hmstd: AvgVal	217,500	227,400	4.6	2,551	2,561	10	0.4	1.17	1.13
Res Hmstd: Hi Val	290,000	303,200	4.6	3,538	3,585	46	1.3	1.22	1.18
Res Hmstd: Ex-Hi Val	435,000	454,800	4.6	5,493	5,633	140	2.5	1.26	1.24
Apartment	300,000	328,800	9.6	4,619	5,019	400	8.7	1.54	1.53
Comm/Ind: Lo Val	150,000	160,500	7.0	2,938	3,229	290	9.9	1.96	2.01
Comm/Ind: Mid Val	300,000	320,900	7.0	7,348	7,936	588	8.0	2.45	2.47
Comm/Ind: Hi Val	1,000,000	1,069,700	7.0	27,927	29,913	1,985	7.1	2.79	2.80

NORTHWEST TOWNS

- Rep25A2
- **Baseline:** Final Pay 2024
- **Alternative:** Certified Pay 2025

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	12,191,792	12,999,552	807,760	6.6	91,533	93,251	1,718	1.9	0.75	0.72
Res Non-Hmstd	1,899,772	2,119,386	219,614	11.6	15,192	16,379	1,187	7.8	0.80	0.77
Apartments	15,662	16,237	575	3.7	148	147	-1	-0.5	0.94	0.90
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	9,432,557	10,175,920	743,364	7.9	65,291	67,559	2,268	3.5	0.69	0.66
Com/Ind: Lo tier	265,428	281,801	16,373	6.2	2,948	3,021	73	2.5	1.11	1.07
Com/Ind: Hi tier	681,275	679,482	-1,793	-0.3	13,561	13,272	-289	-2.1	1.99	1.95
Publ U: Elec Gen	1,009	388	-621	-61.6	14	6	-9	-59.8	1.43	1.50
Publ U: Other	1,862,847	2,106,488	243,641	13.1	36,371	39,440	3,069	8.4	1.95	1.87
Ag HGA	2,608,623	2,636,902	28,279	1.1	20,017	19,257	-760	-3.8	0.77	0.73
Ag Hmstd Land	17,214,191	20,784,252	3,570,061	20.7	52,229	60,135	7,905	15.1	0.30	0.29
Ag Non-Hmstd	13,377,905	16,008,381	2,630,475	19.7	72,284	79,778	7,494	10.4	0.54	0.50
Miscellaneous	7,067	7,588	520	7.4	76	83	7	9.4	1.07	1.09
Total	59,558,128	67,816,377	8,258,248	13.9	369,664	392,328	22,662	6.1	0.62	0.58

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	562,193	626,535	64,342	11.4
(-) TIF Tax Capacity	89	88	-1	-1.1
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	562,104	626,447	64,343	11.4
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	34.61	32.92	0.000	0.000
City/Town	8.10	7.80	0.000	0.000
School District	15.15	14.01	14.848	15.177
Special District	2.92	2.78	0.168	0.167
Total	60.78	57.52	15.015	15.345

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	230,300	245,600	6.6	1,645	1,649	4	0.2	0.71	0.67
Res Hmstd: AvgVal	345,200	368,100	6.6	2,579	2,605	26	1.0	0.75	0.71
Res Hmstd: Hi Val	460,200	490,700	6.6	3,488	3,562	74	2.1	0.76	0.73
Res Hmstd: Ex-Hi Val	690,400	736,200	6.6	5,522	5,704	182	3.3	0.80	0.77
Apartment	300,000	311,100	3.7	2,730	2,714	-16	-0.6	0.91	0.87
Seas Rec: Lo Val	75,000	81,000	8.0	487	501	14	2.9	0.65	0.62
Seas Rec: Hi Val	200,000	215,800	7.9	1,378	1,412	34	2.5	0.69	0.65
Comm/Ind: Lo Val	150,000	149,700	-0.2	1,806	1,740	-67	-3.7	1.20	1.16
Comm/Ind: Mid Val	300,000	299,300	-0.2	4,709	4,564	-145	-3.1	1.57	1.52
Comm/Ind: Hi Val	1,000,000	997,400	-0.3	18,256	17,753	-503	-2.8	1.83	1.78

NORTH CENTRAL CITIES

- Rep25A2
- **Baseline:** Final Pay 2024
- **Alternative:** Certified Pay 2025

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	7,391,717	7,684,291	292,574	4.0	67,496	69,696	2,200	3.3	0.91	0.91
Res Non-Hmstd	1,594,784	1,701,459	106,675	6.7	17,041	18,378	1,338	7.8	1.07	1.08
Apartments	584,859	613,548	28,688	4.9	8,069	8,519	449	5.6	1.38	1.39
Low-income Apts	145,021	145,398	376	0.3	1,306	451	-854	-65.4	0.90	0.31
Seasonal Rec'l	4,215,137	4,246,373	31,235	0.7	30,604	31,364	760	2.5	0.73	0.74
Com/Ind: Lo tier	585,437	602,605	17,168	2.9	9,496	9,908	412	4.3	1.62	1.64
Com/Ind: Hi tier	1,500,407	1,618,282	117,875	7.9	40,251	44,253	4,002	9.9	2.68	2.73
Publ U: Elec Gen	3,019	2,696	-323	-10.7	77	71	-5	-7.0	2.54	2.64
Publ U: Other	160,718	141,498	-19,220	-12.0	4,363	3,907	-456	-10.5	2.71	2.76
Ag HGA	45,426	45,674	248	0.5	414	412	-2	-0.5	0.91	0.90
Ag Hmstd Land	69,519	77,806	8,288	11.9	211	261	50	23.9	0.30	0.34
Ag Non-Hmstd	121,596	147,821	26,225	21.6	802	987	185	23.0	0.66	0.67
Miscellaneous	19,626	19,574	-52	-0.3	340	347	8	2.2	1.73	1.77
Total	16,437,266	17,047,025	609,757	3.7	180,470	188,554	8,087	4.5	1.10	1.11

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	186,334	190,949	4,615	2.5
(-) TIF Tax Capacity	2,919	2,799	-120	-4.1
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	183,415	188,151	4,736	2.6
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	29.41	29.70	0.000	0.00
City/Town	38.76	39.62	0.000	0.00
School District	13.78	14.34	9.965	9.83
Special District	0.79	0.81	0.000	0.00
Total	82.74	84.48	9.965	9.83

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	177,000	184,100	4.0	1,465	1,483	18	1.3	0.83	0.81
Res Hmstd: AvgVal	265,300	275,900	4.0	2,349	2,418	70	3.0	0.89	0.88
Res Hmstd: Hi Val	353,700	367,700	4.0	3,234	3,354	120	3.7	0.91	0.91
Res Hmstd: Ex-Hi Val	530,600	551,700	4.0	4,982	5,312	330	6.6	0.94	0.96
Apartment	300,000	314,800	4.9	3,402	3,634	232	6.8	1.13	1.15
Seas Rec: Lo Val	75,000	75,600	0.8	652	669	17	2.6	0.87	0.88
Seas Rec: Hi Val	200,000	201,500	0.8	1,817	1,858	42	2.3	0.91	0.92
Comm/Ind: Lo Val	150,000	161,800	7.9	2,225	2,548	323	14.5	1.48	1.57
Comm/Ind: Mid Val	300,000	323,600	7.9	5,710	6,387	677	11.9	1.90	1.97
Comm/Ind: Hi Val	1,000,000	1,078,600	7.9	21,977	24,305	2,327	10.6	2.20	2.25

NORTH CENTRAL TOWNS

- Rep25A2
- **Baseline:** Final Pay 2024
- **Alternative:** Certified Pay 2025

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	13,299,437	13,924,644	625,206	4.7	88,532	92,066	3,534	4.0	0.67	0.66
Res Non-Hmstd	1,865,379	2,041,081	175,702	9.4	13,500	14,807	1,308	9.7	0.72	0.73
Apartments	46,548	51,916	5,368	11.5	447	498	51	11.4	0.96	0.96
Low-income Apts	234	254	20	8.4	2	1	-1	-64.0	0.67	0.22
Seasonal Rec'l	11,708,328	12,347,928	639,599	5.5	71,785	76,133	4,348	6.1	0.61	0.62
Com/Ind: Lo tier	266,393	281,589	15,196	5.7	2,643	2,792	149	5.6	0.99	0.99
Com/Ind: Hi tier	486,060	505,068	19,008	3.9	8,932	9,250	317	3.6	1.84	1.83
Publ U: Elec Gen	4,738	4,283	-455	-9.6	76	68	-9	-11.3	1.61	1.58
Publ U: Other	2,203,146	2,487,449	284,303	12.9	37,792	42,258	4,466	11.8	1.72	1.70
Ag HGA	2,013,066	2,071,626	58,561	2.9	14,736	14,705	-31	-0.2	0.73	0.71
Ag Hmstd Land	4,528,802	5,165,781	636,979	14.1	10,488	12,927	2,439	23.3	0.23	0.25
Ag Non-Hmstd	3,989,797	4,626,430	636,633	16.0	22,406	25,426	3,020	13.5	0.56	0.55
Miscellaneous	36,592	39,594	3,002	8.2	562	607	45	8.0	1.54	1.53
Total	40,448,520	43,547,643	3,099,122	7.7	271,901	291,538	19,636	7.2	0.67	0.67

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	411,242	438,895	27,653	6.7
(-) TIF Tax Capacity	52	53	1	1.9
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	411,190	438,842	27,652	6.7
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	32.47	32.80	0.000	0.000
City/Town	9.39	9.48	0.000	0.000
School District	14.10	13.96	10.489	10.289
Special District	0.86	0.84	0.000	0.000
Total	56.81	57.09	10.489	10.289

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	221,200	231,600	4.7	1,390	1,414	23	1.7	0.63	0.61
Res Hmstd: AvgVal	331,600	347,200	4.7	2,190	2,252	62	2.8	0.66	0.65
Res Hmstd: Hi Val	442,000	462,800	4.7	2,975	3,090	116	3.9	0.67	0.67
Res Hmstd: Ex-Hi Val	663,100	694,300	4.7	4,694	4,955	261	5.6	0.71	0.71
Apartment	300,000	334,600	11.5	2,445	2,732	287	11.7	0.81	0.82
Seas Rec: Lo Val	75,000	79,100	5.5	458	485	28	6.0	0.61	0.61
Seas Rec: Hi Val	200,000	211,000	5.5	1,298	1,370	72	5.5	0.65	0.65
Comm/Ind: Lo Val	150,000	155,900	3.9	1,649	1,766	117	7.1	1.10	1.13
Comm/Ind: Mid Val	300,000	311,800	3.9	4,365	4,619	254	5.8	1.46	1.48
Comm/Ind: Hi Val	1,000,000	1,039,200	3.9	17,038	17,930	891	5.2	1.70	1.73

TACONITE CITIES

- Rep25A2
- **Baseline:** Final Pay 2024
- **Alternative:** Certified Pay 2025

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	4,284,166	4,359,126	74,960	1.7	43,498	38,669	-4,829	-11.1	1.02	0.89
Res Non-Hmstd	849,238	885,803	36,565	4.3	12,008	12,839	831	6.9	1.41	1.45
Apartments	199,990	229,720	29,730	14.9	3,421	3,984	563	16.5	1.71	1.73
Low-income Apts	65,276	73,657	8,380	12.8	689	268	-422	-61.2	1.06	0.36
Seasonal Rec'l	543,691	573,030	29,339	5.4	5,439	5,795	356	6.5	1.00	1.01
Com/Ind: Lo tier	307,876	318,585	10,709	3.5	6,666	6,842	176	2.6	2.17	2.15
Com/Ind: Hi tier	638,924	713,660	74,737	11.7	21,517	23,912	2,395	11.1	3.37	3.35
Publ U: Elec Gen	322,835	283,207	-39,628	-12.3	7,299	6,572	-727	-10.0	2.26	2.32
Publ U: Other	346,528	356,179	9,650	2.8	10,892	11,339	446	4.1	3.14	3.18
Ag HGA	14,628	14,621	-7	0.0	154	148	-5	-3.6	1.05	1.01
Ag Hmstd Land	11,971	12,030	59	0.5	45	43	-2	-4.1	0.37	0.36
Ag Non-Hmstd	202,772	217,491	14,719	7.3	2,443	2,631	188	7.7	1.20	1.21
Miscellaneous	17,322	19,219	1,897	11.0	510	546	36	7.0	2.94	2.84
Total	7,805,217	8,056,328	251,110	3.2	114,581	113,588	-994	-0.9	1.47	1.41

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	88,581	89,615	1,034	1.2
(-) TIF Tax Capacity	1,262	1,397	135	10.7
(-) FD Contrib Tax Cap	6,460	7,146	686	10.6
(=) Taxable Tax Capacity	80,859	81,071	212	0.3
FD Distrib Tax Cap	8,035	8,573	538	6.7

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	44.24	43.93	0.00	0.000
City/Town	60.83	63.77	0.00	0.000
School District	14.21	14.16	8.47	8.579
Special District	1.39	1.72	0.00	0.000
Total	120.66	123.58	8.47	8.579

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	119,900	122,000	1.8	914	658	-256	-28.0	0.76	0.54
Res Hmstd: AvgVal	179,700	182,900	1.8	1,751	1,530	-221	-12.6	0.97	0.84
Res Hmstd: Hi Val	239,500	243,700	1.8	2,588	2,402	-187	-7.2	1.08	0.99
Res Hmstd: Ex-Hi Val	359,300	365,600	1.8	4,265	4,148	-117	-2.8	1.19	1.13
Apartment	300,000	344,600	14.9	4,779	5,619	840	17.6	1.59	1.63
Seas Rec: Lo Val	75,000	79,100	5.5	936	1,011	75	8.0	1.25	1.28
Seas Rec: Hi Val	200,000	210,800	5.4	2,575	2,770	195	7.6	1.29	1.31
Comm/Ind: Lo Val	150,000	167,600	11.7	3,238	3,810	572	17.7	2.16	2.27
Comm/Ind: Mid Val	300,000	335,100	11.7	8,082	9,238	1,156	14.3	2.69	2.76
Comm/Ind: Hi Val	1,000,000	1,117,000	11.7	30,688	34,579	3,891	12.7	3.07	3.10

TACONITE TOWNS

- Rep25A2
- **Baseline:** Final Pay 2024
- **Alternative:** Certified Pay 2025

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	8,351,741	8,742,614	390,873	4.7	55,411	50,212	-5,199	-9.4	0.66	0.57
Res Non-Hmstd	1,584,894	1,749,001	164,107	10.4	13,069	14,432	1,362	10.4	0.82	0.83
Apartments	22,366	23,894	1,528	6.8	211	223	12	5.6	0.94	0.93
Low-income Apts	0	142	142	0.0	0	0	0	0.0	0.00	0.28
Seasonal Rec'l	8,379,956	8,968,843	588,887	7.0	64,485	68,891	4,406	6.8	0.77	0.77
Com/Ind: Lo tier	122,715	135,861	13,146	10.7	1,848	1,947	99	5.4	1.51	1.43
Com/Ind: Hi tier	391,680	440,670	48,991	12.5	10,355	11,178	823	7.9	2.64	2.54
Publ U: Elec Gen	2,457	2,282	-175	-7.1	49	44	-5	-10.4	2.00	1.93
Publ U: Other	894,868	932,279	37,411	4.2	21,546	22,095	549	2.5	2.41	2.37
Ag HGA	302,359	307,319	4,960	1.6	1,687	1,302	-385	-22.8	0.56	0.42
Ag Hmstd Land	413,924	493,205	79,281	19.2	617	786	169	27.5	0.15	0.16
Ag Non-Hmstd	2,397,025	2,760,482	363,457	15.2	16,317	18,128	1,810	11.1	0.68	0.66
Miscellaneous	18,292	19,686	1,394	7.6	375	389	14	3.8	2.05	1.98
Total	22,882,277	24,576,278	1,694,002	7.4	185,970	189,627	3,655	2.0	0.81	0.77

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	240,852	257,532	16,680	6.9
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	5,760	5,885	125	2.2
(=) Taxable Tax Capacity	235,092	251,647	16,555	7.0
FD Distrib Tax Cap	2,384	2,554	170	7.1

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	44.47	44.23	0.000	0.000
City/Town	10.36	10.17	0.000	0.000
School District	11.34	11.23	7.964	7.476
Special District	2.93	3.17	0.000	0.000
Total	69.10	68.80	7.964	7.476

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	211,000	220,900	4.7	1,210	986	-224	-18.5	0.57	0.45
Res Hmstd: AvgVal	316,300	331,200	4.7	2,087	1,896	-191	-9.1	0.66	0.57
Res Hmstd: Hi Val	421,700	441,500	4.7	2,960	2,806	-154	-5.2	0.70	0.64
Res Hmstd: Ex-Hi Val	632,600	662,300	4.7	4,814	4,816	2	0.0	0.76	0.73
Apartment	300,000	320,500	6.8	2,830	2,996	166	5.9	0.94	0.93
Seas Rec: Lo Val	75,000	80,300	7.1	550	587	38	6.8	0.73	0.73
Seas Rec: Hi Val	200,000	214,100	7.0	1,544	1,642	98	6.3	0.77	0.77
Comm/Ind: Lo Val	150,000	168,800	12.5	2,307	2,660	353	15.3	1.54	1.58
Comm/Ind: Mid Val	300,000	337,600	12.5	5,913	6,608	695	11.7	1.97	1.96
Comm/Ind: Hi Val	1,000,000	1,125,100	12.5	22,741	25,026	2,285	10.0	2.27	2.22

DULUTH AREA

- Rep25A2
- **Baseline:** Final Pay 2024
- **Alternative:** Certified Pay 2025

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	8,681,629	9,320,303	638,674	7.4	109,296	112,193	2,897	2.7	1.26	1.20
Res Non-Hmstd	2,137,358	2,435,019	297,662	13.9	30,386	33,764	3,378	11.1	1.42	1.39
Apartments	970,387	1,035,611	65,224	6.7	16,481	17,156	675	4.1	1.70	1.66
Low-income Apts	161,398	162,857	1,459	0.9	1,689	552	-1,137	-67.3	1.05	0.34
Seasonal Rec'l	211,263	228,699	17,436	8.3	2,255	2,378	123	5.4	1.07	1.04
Com/Ind: Lo tier	266,068	271,139	5,071	1.9	5,254	5,214	-39	-0.7	1.97	1.92
Com/Ind: Hi tier	1,865,041	2,073,850	208,810	11.2	59,305	64,928	5,623	9.5	3.18	3.13
Publ U: Elec Gen	31,244	28,050	-3,194	-10.2	824	720	-104	-12.6	2.64	2.57
Publ U: Other	151,499	139,963	-11,536	-7.6	4,610	4,189	-421	-9.1	3.04	2.99
Ag HGA	17,244	19,829	2,586	15.0	183	200	17	9.4	1.06	1.01
Ag Hmstd Land	13,854	15,653	1,798	13.0	27	38	11	42.6	0.19	0.24
Ag Non-Hmstd	152,061	161,499	9,437	6.2	1,312	1,372	60	4.6	0.86	0.85
Miscellaneous	85,127	88,422	3,295	3.9	2,056	2,114	59	2.9	2.41	2.39
Total	14,744,173	15,980,894	1,236,722	8.4	233,678	244,818	11,142	4.8	1.58	1.53

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	168,712	180,919	12,207	7.2
(-) TIF Tax Capacity	4,011	4,278	267	6.7
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	164,701	176,642	11,941	7.3
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	56.65	57.06	0.000	0.000
City/Town	34.88	33.79	1.875	1.734
School District	23.99	21.56	11.940	11.194
Special District	4.28	4.54	0.000	0.000
Total	119.80	116.95	13.815	12.928

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	195,900	210,400	7.4	2,383	2,410	27	1.1	1.22	1.15
Res Hmstd: AvgVal	293,700	315,400	7.4	3,795	3,884	89	2.3	1.29	1.23
Res Hmstd: Hi Val	391,500	420,400	7.4	5,207	5,358	151	2.9	1.33	1.27
Res Hmstd: Ex-Hi Val	587,300	630,600	7.4	8,109	8,572	463	5.7	1.38	1.36
Apartment	300,000	320,200	6.7	4,907	5,095	188	3.8	1.64	1.59
Comm/Ind: Lo Val	150,000	166,800	11.2	3,116	3,558	441	14.2	2.08	2.13
Comm/Ind: Mid Val	300,000	333,600	11.2	7,772	8,651	879	11.3	2.59	2.59
Comm/Ind: Hi Val	1,000,000	1,112,000	11.2	29,497	32,420	2,923	9.9	2.95	2.92

EAST CENTRAL CITIES

- Rep25A2
- **Baseline:** Final Pay 2024
- **Alternative:** Certified Pay 2025

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	8,014,063	8,094,888	80,824	1.0	99,336	101,242	1,905	1.9	1.24	1.25
Res Non-Hmstd	1,073,281	1,140,037	66,756	6.2	14,835	16,123	1,289	8.7	1.38	1.41
Apartments	463,073	513,273	50,200	10.8	7,773	8,761	988	12.7	1.68	1.71
Low-income Apts	163,999	169,175	5,176	3.2	1,694	605	-1,089	-64.3	1.03	0.36
Seasonal Rec'l	162,871	165,664	2,793	1.7	2,070	2,158	88	4.2	1.27	1.30
Com/Ind: Lo tier	368,876	378,399	9,523	2.6	7,379	7,771	392	5.3	2.00	2.05
Com/Ind: Hi tier	951,218	1,046,485	95,267	10.0	29,828	33,998	4,171	14.0	3.14	3.25
Publ U: Elec Gen	2,281	2,248	-33	-1.5	64	63	0	-0.1	2.78	2.82
Publ U: Other	132,753	143,665	10,912	8.2	4,051	4,552	501	12.4	3.05	3.17
Ag HGA	119,350	125,293	5,942	5.0	1,331	1,413	83	6.2	1.11	1.13
Ag Hmstd Land	136,397	144,442	8,045	5.9	442	534	92	20.9	0.32	0.37
Ag Non-Hmstd	117,760	121,254	3,494	3.0	1,163	1,228	65	5.5	0.99	1.01
Miscellaneous	35,144	38,202	3,058	8.7	562	678	116	20.5	1.60	1.77
Total	11,741,066	12,083,025	341,957	2.9	170,528	179,126	8,601	5.0	1.45	1.48

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	126,436	127,729	1,293	1.0
(-) TIF Tax Capacity	2,334	1,907	-427	-18.3
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	124,102	125,821	1,719	1.4
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	51.11	52.56	0.000	0.000
City/Town	42.56	45.81	0.000	0.000
School District	21.28	21.45	13.078	12.676
Special District	3.58	3.73	0.000	0.000
Total	118.53	123.55	13.078	12.676

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	192,200	194,200	1.0	2,293	2,286	-7	-0.3	1.19	1.18
Res Hmstd: AvgVal	288,200	291,200	1.0	3,659	3,716	56	1.5	1.27	1.28
Res Hmstd: Hi Val	384,100	388,000	1.0	5,024	5,142	118	2.4	1.31	1.33
Res Hmstd: Ex-Hi Val	576,300	582,200	1.0	7,811	8,185	374	4.8	1.36	1.41
Apartment	300,000	332,600	10.9	4,837	5,558	721	14.9	1.61	1.67
Comm/Ind: Lo Val	150,000	165,100	10.1	3,077	3,670	593	19.3	2.05	2.22
Comm/Ind: Mid Val	300,000	330,100	10.0	7,683	8,922	1,239	16.1	2.56	2.70
Comm/Ind: Hi Val	1,000,000	1,100,200	10.0	29,179	33,435	4,255	14.6	2.92	3.04

EAST CENTRAL TOWNS

- Rep25A2
- **Baseline:** Final Pay 2024
- **Alternative:** Certified Pay 2025

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	10,796,212	11,009,034	212,822	2.0	104,091	103,789	-302	-0.3	0.96	0.94
Res Non-Hmstd	1,505,036	1,606,836	101,800	6.8	15,026	16,200	1,174	7.8	1.00	1.01
Apartments	14,484	15,598	1,114	7.7	198	205	7	3.4	1.37	1.32
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	3,131,255	3,149,079	17,824	0.6	25,811	26,118	307	1.2	0.82	0.83
Com/Ind: Lo tier	139,536	148,508	8,971	6.4	1,964	2,091	127	6.5	1.41	1.41
Com/Ind: Hi tier	180,624	222,689	42,065	23.3	4,304	5,344	1,040	24.2	2.38	2.40
Publ U: Elec Gen	20,574	16,087	-4,487	-21.8	422	327	-95	-22.5	2.05	2.03
Publ U: Other	704,390	821,072	116,682	16.6	16,644	19,199	2,554	15.3	2.36	2.34
Ag HGA	1,844,454	1,872,194	27,740	1.5	17,261	17,153	-109	-0.6	0.94	0.92
Ag Hmstd Land	2,101,978	2,200,690	98,712	4.7	4,875	5,793	919	18.9	0.23	0.26
Ag Non-Hmstd	2,310,271	2,499,558	189,287	8.2	17,052	17,972	920	5.4	0.74	0.72
Miscellaneous	10,979	11,508	529	4.8	108	115	8	7.2	0.98	1.00
Total	22,759,793	23,572,853	813,059	3.6	207,756	214,306	6,550	3.2	0.91	0.91

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	222,481	228,771	6,290	2.8
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	222,481	228,771	6,290	2.8
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	50.78	51.37	0.000	0.000
City/Town	13.85	13.64	0.000	0.000
School District	18.33	18.14	12.958	12.486
Special District	0.97	1.02	0.000	0.000
Total	83.94	84.17	12.958	12.486

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	223,100	227,500	2.0	2,018	1,979	-38	-1.9	0.90	0.87
Res Hmstd: AvgVal	334,400	341,000	2.0	3,180	3,162	-18	-0.6	0.95	0.93
Res Hmstd: Hi Val	445,800	454,600	2.0	4,320	4,346	27	0.6	0.97	0.96
Res Hmstd: Ex-Hi Val	668,800	682,000	2.0	6,835	6,975	140	2.1	1.02	1.02
Apartment	300,000	323,100	7.7	3,536	3,803	266	7.5	1.18	1.18
Seas Rec: Lo Val	75,000	75,500	0.7	661	666	5	0.7	0.88	0.88
Seas Rec: Hi Val	200,000	201,200	0.6	1,841	1,849	9	0.5	0.92	0.92
Comm/Ind: Lo Val	150,000	185,000	23.3	2,296	3,138	842	36.7	1.53	1.70
Comm/Ind: Mid Val	300,000	369,900	23.3	5,863	7,564	1,701	29.0	1.95	2.04
Comm/Ind: Hi Val	1,000,000	1,232,900	23.3	22,508	28,220	5,713	25.4	2.25	2.29

CENTRAL MINN CITIES

- Rep25A2
- **Baseline:** Final Pay 2024
- **Alternative:** Certified Pay 2025

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	26,196,069	26,464,434	268,366	1.0	300,909	306,356	5,447	1.8	1.15	1.16
Res Non-Hmstd	3,332,643	3,376,306	43,662	1.3	41,003	42,978	1,975	4.8	1.23	1.27
Apartments	2,201,040	2,492,287	291,247	13.2	33,769	39,127	5,359	15.9	1.53	1.57
Low-income Apts	406,597	442,617	36,020	8.9	3,638	1,396	-2,242	-61.6	0.89	0.32
Seasonal Rec'l	197,254	206,756	9,501	4.8	2,374	2,336	-37	-1.6	1.20	1.13
Com/Ind: Lo tier	817,566	833,390	15,824	1.9	14,593	15,282	690	4.7	1.78	1.83
Com/Ind: Hi tier	4,709,095	5,575,255	866,160	18.4	135,926	162,895	26,969	19.8	2.89	2.92
Publ U: Elec Gen	517,270	452,824	-64,446	-12.5	11,851	10,873	-979	-8.3	2.29	2.40
Publ U: Other	1,208,780	685,853	-522,927	-43.3	31,351	19,476	-11,876	-37.9	2.59	2.84
Ag HGA	149,900	149,589	-311	-0.2	1,588	1,520	-68	-4.3	1.06	1.02
Ag Hmstd Land	260,822	268,669	7,846	3.0	916	914	-2	-0.3	0.35	0.34
Ag Non-Hmstd	305,922	347,797	41,875	13.7	2,689	3,028	339	12.6	0.88	0.87
Miscellaneous	87,071	103,692	16,621	19.1	1,231	1,503	272	22.1	1.41	1.45
Total	40,390,029	41,399,469	1,009,438	2.5	581,838	607,684	25,847	4.4	1.44	1.47

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	467,129	470,963	3,834	0.8
(-) TIF Tax Capacity	8,112	7,436	-676	-8.3
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	459,017	463,528	4,511	1.0
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	36.75	38.08	0.000	0.000
City/Town	41.57	43.12	0.609	0.599
School District	22.72	23.60	16.684	16.784
Special District	1.76	1.78	0.132	0.131
Total	102.80	106.57	17.425	17.514

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	214,500	216,700	1.0	2,394	2,401	6	0.3	1.12	1.11
Res Hmstd: AvgVal	321,500	324,800	1.0	3,780	3,846	66	1.7	1.18	1.18
Res Hmstd: Hi Val	428,600	433,000	1.0	5,153	5,292	139	2.7	1.20	1.22
Res Hmstd: Ex-Hi Val	643,000	649,600	1.0	8,098	8,459	361	4.5	1.26	1.30
Apartment	300,000	339,700	13.2	4,378	5,120	742	17.0	1.46	1.51
Comm/Ind: Lo Val	150,000	177,600	18.4	2,788	3,678	890	31.9	1.86	2.07
Comm/Ind: Mid Val	300,000	355,200	18.4	6,988	8,814	1,827	26.1	2.33	2.48
Comm/Ind: Hi Val	1,000,000	1,184,000	18.4	26,586	32,781	6,196	23.3	2.66	2.77

CENTRAL MINN TOWNS

- Rep25A2
- **Baseline:** Final Pay 2024
- **Alternative:** Certified Pay 2025

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	15,080,316	15,445,279	364,963	2.4	135,131	140,738	5,607	4.1	0.90	0.91
Res Non-Hmstd	1,393,517	1,436,393	42,875	3.1	12,865	13,722	856	6.7	0.92	0.96
Apartments	5,699	6,211	512	9.0	62	68	7	10.9	1.08	1.10
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	1,949,878	2,108,371	158,493	8.1	15,382	17,072	1,691	11.0	0.79	0.81
Com/Ind: Lo tier	187,665	194,400	6,735	3.6	2,354	2,516	161	6.9	1.25	1.29
Com/Ind: Hi tier	441,707	481,944	40,237	9.1	9,670	10,914	1,244	12.9	2.19	2.26
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	744,102	598,576	-145,526	-19.6	15,880	13,467	-2,413	-15.2	2.13	2.25
Ag HGA	1,988,924	2,039,249	50,325	2.5	17,058	17,722	664	3.9	0.86	0.87
Ag Hmstd Land	4,895,660	5,183,879	288,220	5.9	13,494	14,776	1,282	9.5	0.28	0.29
Ag Non-Hmstd	1,884,394	2,023,348	138,954	7.4	12,034	12,983	949	7.9	0.64	0.64
Miscellaneous	8,841	9,400	559	6.3	86	88	2	2.7	0.97	0.94
Total	28,580,703	29,527,050	946,347	3.3	234,016	244,066	10,050	4.3	0.82	0.83

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	277,223	280,676	3,453	1.2
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	277,223	280,676	3,453	1.2
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	37.23	38.57	0.00	0.000
City/Town	14.49	15.34	0.00	0.000
School District	20.29	20.86	16.29	16.054
Special District	0.35	0.36	0.00	0.000
Total	72.36	75.14	16.29	16.054

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	284,600	291,500	2.4	2,439	2,506	67	2.7	0.86	0.86
Res Hmstd: AvgVal	426,600	437,000	2.4	3,782	3,931	149	3.9	0.89	0.90
Res Hmstd: Hi Val	568,700	582,500	2.4	5,166	5,467	301	5.8	0.91	0.94
Res Hmstd: Ex-Hi Val	853,200	873,900	2.4	8,203	8,672	470	5.7	0.96	0.99
Apartment	300,000	327,000	9.0	3,202	3,596	394	12.3	1.07	1.10
Seas Rec: Lo Val	75,000	81,100	8.1	574	645	71	12.3	0.77	0.80
Seas Rec: Hi Val	200,000	216,300	8.2	1,609	1,796	187	11.6	0.80	0.83
Comm/Ind: Lo Val	150,000	163,700	9.1	2,086	2,459	373	17.9	1.39	1.50
Comm/Ind: Mid Val	300,000	327,400	9.1	5,355	6,140	785	14.7	1.78	1.88
Comm/Ind: Hi Val	1,000,000	1,091,100	9.1	20,612	23,314	2,701	13.1	2.06	2.14

SOUTHWEST CITIES

- Rep25A2
- **Baseline:** Final Pay 2024
- **Alternative:** Certified Pay 2025

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	9,363,297	9,736,961	373,664	4.0	119,300	124,013	4,713	4.0	1.27	1.27
Res Non-Hmstd	1,417,872	1,502,904	85,032	6.0	20,760	22,920	2,161	10.4	1.46	1.53
Apartments	596,576	640,745	44,169	7.4	10,268	11,393	1,126	11.0	1.72	1.78
Low-income Apts	146,983	152,745	5,762	3.9	1,515	551	-964	-63.6	1.03	0.36
Seasonal Rec'l	95,007	102,431	7,424	7.8	1,453	1,659	206	14.2	1.53	1.62
Com/Ind: Lo tier	731,321	742,907	11,586	1.6	15,015	15,839	824	5.5	2.05	2.13
Com/Ind: Hi tier	2,031,625	2,120,921	89,295	4.4	63,689	68,906	5,217	8.2	3.13	3.25
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	178,956	195,462	16,506	9.2	5,823	6,541	718	12.3	3.25	3.35
Ag HGA	28,959	30,580	1,621	5.6	365	388	23	6.3	1.26	1.27
Ag Hmstd Land	202,152	216,864	14,712	7.3	1,383	1,459	76	5.5	0.68	0.67
Ag Non-Hmstd	214,794	224,733	9,939	4.6	2,341	2,535	194	8.3	1.09	1.13
Miscellaneous	21,714	21,540	-175	-0.8	453	461	8	1.8	2.09	2.14
Total	15,029,256	15,688,793	659,535	4.4	242,365	256,665	14,302	5.9	1.61	1.64

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	165,677	168,714	3,037	1.8
(-) TIF Tax Capacity	3,528	3,574	46	1.3
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	162,148	165,141	2,993	1.8
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	33.51	34.61	0.000	0.000
City/Town	69.27	72.62	0.055	0.056
School District	16.69	17.20	20.837	20.920
Special District	1.33	1.38	0.000	0.000
Total	120.80	125.82	20.891	20.976

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	120,300	125,200	4.1	1,386	1,394	8	0.6	1.15	1.11
Res Hmstd: AvgVal	180,400	187,600	4.0	2,302	2,381	78	3.4	1.28	1.27
Res Hmstd: Hi Val	240,400	250,000	4.0	3,218	3,367	149	4.6	1.34	1.35
Res Hmstd: Ex-Hi Val	360,700	375,100	4.0	5,053	5,345	292	5.8	1.40	1.42
Apartment	300,000	322,300	7.4	5,157	5,745	588	11.4	1.72	1.78
Comm/Ind: Lo Val	150,000	156,600	4.4	3,245	3,584	339	10.4	2.16	2.29
Comm/Ind: Mid Val	300,000	313,200	4.4	8,037	8,769	733	9.1	2.68	2.80
Comm/Ind: Hi Val	1,000,000	1,044,000	4.4	30,398	32,969	2,572	8.5	3.04	3.16

SOUTHWEST TOWNS

- Rep25A2
- **Baseline:** Final Pay 2024
- **Alternative:** Certified Pay 2025

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	6,804,674	7,193,998	389,324	5.7	56,068	59,888	3,820	6.8	0.82	0.83
Res Non-Hmstd	989,249	1,087,624	98,375	9.9	8,227	9,340	1,113	13.5	0.83	0.86
Apartments	10,604	11,482	878	8.3	98	123	24	24.7	0.93	1.07
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	1,473,295	1,556,736	83,441	5.7	11,263	12,389	1,126	10.0	0.76	0.80
Com/Ind: Lo tier	204,884	213,214	8,330	4.1	2,246	2,406	160	7.1	1.10	1.13
Com/Ind: Hi tier	598,533	588,598	-9,935	-1.7	11,517	11,655	139	1.2	1.92	1.98
Publ U: Elec Gen	5,671	7,030	1,359	24.0	59	81	22	37.9	1.04	1.16
Publ U: Other	1,131,139	1,220,592	89,452	7.9	20,284	22,511	2,227	11.0	1.79	1.84
Ag HGA	2,707,574	2,832,065	124,491	4.6	19,543	20,556	1,013	5.2	0.72	0.73
Ag Hmstd Land	37,360,727	39,394,279	2,033,552	5.4	101,898	106,368	4,470	4.4	0.27	0.27
Ag Non-Hmstd	26,555,126	27,494,512	939,386	3.5	110,537	118,133	7,596	6.9	0.42	0.43
Miscellaneous	4,897	6,046	1,149	23.5	86	108	22	25.3	1.77	1.79
Total	77,846,373	81,606,176	3,759,802	4.8	341,826	363,558	21,732	6.4	0.44	0.45

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	689,269	690,987	1,718	0.2
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	689,269	690,987	1,718	0.2
FD Dstrb Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	30.03	31.71	0.000	0.000
City/Town	5.58	5.91	0.000	0.000
School District	13.87	14.42	22.281	22.207
Special District	0.85	0.86	0.000	0.000
Total	50.34	52.90	22.281	22.207

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	207,800	219,700	5.7	1,416	1,508	93	6.6	0.68	0.69
Res Hmstd: AvgVal	311,500	329,400	5.7	2,216	2,385	169	7.6	0.71	0.72
Res Hmstd: Hi Val	415,200	439,000	5.7	3,015	3,260	245	8.1	0.73	0.74
Res Hmstd: Ex-Hi Val	623,000	658,700	5.7	4,679	5,157	479	10.2	0.75	0.78
Apartment	300,000	324,900	8.3	2,556	2,870	314	12.3	0.85	0.88
Comm/Ind: Lo Val	150,000	147,600	-1.6	1,680	1,708	28	1.6	1.12	1.16
Comm/Ind: Mid Val	300,000	295,100	-1.6	4,379	4,450	71	1.6	1.46	1.51
Comm/Ind: Hi Val	1,000,000	983,500	-1.7	16,972	17,291	320	1.9	1.70	1.76

SOUTH CENTRAL CITIES

- Rep25A2
- **Baseline:** Final Pay 2024
- **Alternative:** Certified Pay 2025

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	10,613,033	10,997,642	384,609	3.6	129,027	133,829	4,801	3.7	1.22	1.22
Res Non-Hmstd	1,646,720	1,731,012	84,292	5.1	22,284	24,195	1,911	8.6	1.35	1.40
Apartments	1,298,540	1,343,112	44,571	3.4	18,773	20,003	1,230	6.5	1.45	1.49
Low-income Apts	178,671	170,243	-8,428	-4.7	1,551	561	-990	-63.8	0.87	0.33
Seasonal Rec'l	108,348	114,183	5,835	5.4	1,419	1,547	128	9.0	1.31	1.36
Com/Ind: Lo tier	569,707	582,118	12,411	2.2	11,038	11,751	713	6.5	1.94	2.02
Com/Ind: Hi tier	2,262,883	2,362,580	99,698	4.4	65,479	70,842	5,363	8.2	2.89	3.00
Publ U: Elec Gen	20,281	23,691	3,410	16.8	414	496	82	19.8	2.04	2.09
Publ U: Other	147,481	169,647	22,166	15.0	4,419	5,274	855	19.3	3.00	3.11
Ag HGA	17,109	16,939	-170	-1.0	234	235	1	0.2	1.37	1.39
Ag Hmstd Land	91,748	97,777	6,029	6.6	736	758	22	3.0	0.80	0.78
Ag Non-Hmstd	142,254	141,033	-1,221	-0.9	1,580	1,673	93	5.9	1.11	1.19
Miscellaneous	44,598	59,137	14,539	32.6	635	830	195	30.8	1.42	1.40
Total	17,141,373	17,809,114	667,741	3.9	257,589	271,994	14,404	5.6	1.50	1.53

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	193,169	196,815	3,646	1.9
(-) TIF Tax Capacity	4,469	4,786	317	7.1
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	188,699	192,029	3,330	1.8
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	37.12	38.09	0.000	0.000
City/Town	54.92	57.80	0.121	0.117
School District	19.58	20.58	16.482	15.939
Special District	0.45	0.28	0.000	0.000
Total	112.07	116.75	16.603	16.056

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	152,600	158,200	3.7	1,700	1,724	24	1.4	1.11	1.09
Res Hmstd: AvgVal	228,700	237,000	3.6	2,756	2,853	97	3.5	1.21	1.20
Res Hmstd: Hi Val	304,900	316,000	3.6	3,813	3,985	172	4.5	1.25	1.26
Res Hmstd: Ex-Hi Val	457,400	474,000	3.6	5,885	6,250	364	6.2	1.29	1.32
Apartment	300,000	310,300	3.4	4,701	5,027	326	6.9	1.57	1.62
Comm/Ind: Lo Val	150,000	156,700	4.5	2,984	3,294	310	10.4	1.99	2.10
Comm/Ind: Mid Val	300,000	313,300	4.4	7,449	8,118	669	9.0	2.48	2.59
Comm/Ind: Hi Val	1,000,000	1,044,100	4.4	28,287	30,633	2,346	8.3	2.83	2.93

SOUTH CENTRAL TOWNS

- Rep25A2
- **Baseline:** Final Pay 2024
- **Alternative:** Certified Pay 2025

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	5,305,129	5,488,586	183,457	3.5	44,162	45,777	1,615	3.7	0.83	0.83
Res Non-Hmstd	789,525	834,084	44,558	5.6	6,792	7,373	581	8.6	0.86	0.88
Apartments	11,882	11,934	53	0.4	130	127	-2	-1.7	1.09	1.07
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	421,513	433,235	11,722	2.8	3,400	3,571	172	5.0	0.81	0.82
Com/Ind: Lo tier	107,359	112,383	5,024	4.7	1,227	1,327	100	8.2	1.14	1.18
Com/Ind: Hi tier	313,780	341,104	27,324	8.7	6,242	7,067	825	13.2	1.99	2.07
Publ U: Elec Gen	12,672	9,975	-2,696	-21.3	127	155	29	22.8	1.00	1.56
Publ U: Other	767,381	819,210	51,829	6.8	14,616	16,768	2,152	14.7	1.90	2.05
Ag HGA	1,742,391	1,759,135	16,744	1.0	13,398	13,564	166	1.2	0.77	0.77
Ag Hmstd Land	18,051,498	19,261,044	1,209,545	6.7	58,621	61,718	3,097	5.3	0.32	0.32
Ag Non-Hmstd	11,408,426	12,199,662	791,236	6.9	57,483	64,056	6,573	11.4	0.50	0.53
Miscellaneous	625	790	165	26.4	8	11	3	33.8	1.30	1.38
Total	38,932,181	41,271,142	2,338,961	6.0	206,206	221,514	15,311	7.4	0.53	0.54

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	345,225	351,034	5,809	1.7
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	345,225	351,034	5,809	1.7
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	37.02	38.19	0.00	0.000
City/Town	6.80	7.04	0.00	0.000
School District	14.27	17.29	18.33	17.698
Special District	0.33	0.24	0.00	0.000
Total	58.42	62.76	18.33	17.698

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	236,300	244,500	3.5	1,720	1,813	93	5.4	0.73	0.74
Res Hmstd: AvgVal	354,300	366,600	3.5	2,688	2,865	176	6.6	0.76	0.78
Res Hmstd: Hi Val	472,200	488,600	3.5	3,624	3,915	291	8.0	0.77	0.80
Res Hmstd: Ex-Hi Val	708,500	733,100	3.5	5,742	6,264	522	9.1	0.81	0.85
Apartment	300,000	301,400	0.5	2,741	2,898	157	5.7	0.91	0.96
Comm/Ind: Lo Val	150,000	163,100	8.7	1,803	2,161	358	19.9	1.20	1.32
Comm/Ind: Mid Val	300,000	326,200	8.7	4,685	5,452	767	16.4	1.56	1.67
Comm/Ind: Hi Val	1,000,000	1,087,100	8.7	18,133	20,803	2,670	14.7	1.81	1.91

OLMSTED COUNTY

- Rep25A2
- **Baseline:** Final Pay 2024
- **Alternative:** Certified Pay 2025

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	14,776,721	15,319,121	542,400	3.7	177,835	199,112	21,277	12.0	1.20	1.30
Res Non-Hmstd	2,819,131	2,944,357	125,226	4.4	35,732	40,996	5,264	14.7	1.27	1.39
Apartments	1,699,775	1,870,570	170,795	10.0	26,133	31,482	5,349	20.5	1.54	1.68
Low-income Apts	366,655	426,280	59,625	16.3	3,129	1,491	-1,639	-52.4	0.85	0.35
Seasonal Rec'l	10,545	10,679	134	1.3	125	135	10	8.2	1.18	1.26
Com/Ind: Lo tier	357,779	362,139	4,359	1.2	6,411	7,006	594	9.3	1.79	1.93
Com/Ind: Hi tier	3,724,712	3,871,139	146,427	3.9	108,153	120,097	11,945	11.0	2.90	3.10
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	229,718	228,848	-870	-0.4	5,791	6,138	347	6.0	2.52	2.68
Ag HGA	553,693	567,719	14,026	2.5	5,141	5,506	365	7.1	0.93	0.97
Ag Hmstd Land	1,750,038	1,857,395	107,357	6.1	5,931	6,431	500	8.4	0.34	0.35
Ag Non-Hmstd	1,009,659	1,031,951	22,292	2.2	7,020	7,262	243	3.5	0.70	0.70
Miscellaneous	54,089	53,823	-267	-0.5	934	995	61	6.5	1.73	1.85
Total	27,352,515	28,544,021	1,191,504	4.4	382,335	426,651	44,316	11.6	1.40	1.49

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	310,582	318,526	7,944	2.6
(-) TIF Tax Capacity	10,037	9,713	-324	-3.2
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	300,545	308,814	8,269	2.8
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	41.82	42.97	0.000	0.000
City/Town	40.62	43.22	0.926	0.895
School District	18.87	19.97	16.562	23.565
Special District	1.63	1.67	0.000	0.000
Total	102.94	107.83	17.488	24.461

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	236,200	244,900	3.7	2,680	2,975	295	11.0	1.13	1.21
Res Hmstd: AvgVal	354,000	367,000	3.7	4,208	4,709	501	11.9	1.19	1.28
Res Hmstd: Hi Val	471,900	489,300	3.7	5,683	6,446	763	13.4	1.20	1.32
Res Hmstd: Ex-Hi Val	708,000	734,000	3.7	9,062	10,341	1,279	14.1	1.28	1.41
Apartment	300,000	330,200	10.1	4,385	5,258	873	19.9	1.46	1.59
Comm/Ind: Lo Val	150,000	155,900	3.9	2,792	3,189	397	14.2	1.86	2.05
Comm/Ind: Mid Val	300,000	311,800	3.9	6,997	7,845	848	12.1	2.33	2.52
Comm/Ind: Hi Val	1,000,000	1,039,400	3.9	26,619	29,574	2,956	11.1	2.66	2.85

SOUTHEAST CITIES

- Rep25A2
- **Baseline:** Final Pay 2024
- **Alternative:** Certified Pay 2025

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	17,048,363	17,930,909	882,546	5.2	216,958	227,013	10,054	4.6	1.27	1.27
Res Non-Hmstd	2,374,889	2,530,120	155,231	6.5	33,187	36,328	3,141	9.5	1.40	1.44
Apartments	1,060,204	1,196,541	136,338	12.9	17,028	19,931	2,903	17.0	1.61	1.67
Low-income Apts	257,542	294,541	36,999	14.4	2,596	1,050	-1,546	-59.6	1.01	0.36
Seasonal Rec'l	126,473	132,292	5,820	4.6	1,707	1,806	99	5.8	1.35	1.37
Com/Ind: Lo tier	856,939	879,343	22,404	2.6	16,649	17,480	831	5.0	1.94	1.99
Com/Ind: Hi tier	2,889,401	3,205,250	315,850	10.9	87,835	100,599	12,764	14.5	3.04	3.14
Publ U: Elec Gen	682,969	721,319	38,350	5.6	17,733	18,238	505	2.8	2.60	2.53
Publ U: Other	378,942	411,395	32,453	8.6	11,764	12,876	1,112	9.5	3.10	3.13
Ag HGA	52,530	52,397	-133	-0.3	636	623	-13	-2.0	1.21	1.19
Ag Hmstd Land	206,546	225,594	19,048	9.2	1,162	1,233	72	6.2	0.56	0.55
Ag Non-Hmstd	241,524	261,151	19,627	8.1	2,477	2,690	213	8.6	1.03	1.03
Miscellaneous	52,585	56,854	4,268	8.1	874	969	95	10.9	1.66	1.70
Total	26,228,907	27,897,706	1,668,801	6.4	410,606	440,836	30,230	7.4	1.57	1.58

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	295,337	309,136	13,799	4.7
(-) TIF Tax Capacity	6,770	7,797	1,027	15.2
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	288,566	301,339	12,773	4.4
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	38.50	38.91	0.000	0.0
City/Town	57.15	59.37	0.000	0.0
School District	17.57	18.79	20.837	19.7
Special District	1.56	1.54	0.000	0.0
Total	114.78	118.61	20.837	19.7

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	158,500	166,800	5.2	1,886	1,933	47	2.5	1.19	1.16
Res Hmstd: AvgVal	237,700	250,100	5.2	3,042	3,174	132	4.4	1.28	1.27
Res Hmstd: Hi Val	316,800	333,200	5.2	4,196	4,412	216	5.1	1.32	1.32
Res Hmstd: Ex-Hi Val	475,300	500,000	5.2	6,446	6,897	451	7.0	1.36	1.38
Apartment	300,000	338,600	12.9	4,929	5,687	758	15.4	1.64	1.68
Comm/Ind: Lo Val	150,000	166,400	10.9	3,109	3,701	592	19.1	2.07	2.22
Comm/Ind: Mid Val	300,000	332,800	10.9	7,719	8,950	1,232	16.0	2.57	2.69
Comm/Ind: Hi Val	1,000,000	1,109,400	10.9	29,233	33,449	4,216	14.4	2.92	3.02

SOUTHEAST TOWNS

- Rep25A2
- **Baseline:** Final Pay 2024
- **Alternative:** Certified Pay 2025

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	8,044,347	8,541,381	497,033	6.2	69,248	73,409	4,161	6.0	0.86	0.86
Res Non-Hmstd	1,327,735	1,451,677	123,941	9.3	11,779	13,113	1,334	11.3	0.89	0.90
Apartments	6,898	7,890	991	14.4	70	80	10	13.8	1.02	1.01
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	359,326	376,879	17,553	4.9	2,690	2,859	169	6.3	0.75	0.76
Com/Ind: Lo tier	155,579	164,679	9,100	5.8	1,893	2,021	127	6.7	1.22	1.23
Com/Ind: Hi tier	339,052	373,546	34,494	10.2	7,178	7,934	755	10.5	2.12	2.12
Publ U: Elec Gen	17,201	1,612	-15,589	-90.6	294	25	-269	-91.6	1.71	1.52
Publ U: Other	647,994	672,824	24,830	3.8	13,510	14,248	739	5.5	2.08	2.12
Ag HGA	2,710,557	2,848,742	138,185	5.1	22,891	23,731	840	3.7	0.84	0.83
Ag Hmstd Land	17,537,082	18,814,365	1,277,283	7.3	58,784	61,134	2,350	4.0	0.34	0.32
Ag Non-Hmstd	9,210,186	9,766,156	555,970	6.0	52,115	54,897	2,782	5.3	0.57	0.56
Miscellaneous	10,254	10,678	424	4.1	110	116	6	5.5	1.07	1.09
Total	40,366,211	43,030,429	2,664,215	6.6	240,562	253,567	13,004	5.4	0.60	0.59

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	350,606	362,963	12,357	3.5
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	350,606	362,963	12,357	3.5
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	38.77	39.14	0.000	0.000
City/Town	9.04	9.07	0.000	0.000
School District	16.58	17.55	21.415	20.393
Special District	0.44	0.33	0.000	0.000
Total	64.83	66.09	21.415	20.393

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	229,500	243,700	6.2	1,872	1,945	73	3.9	0.82	0.80
Res Hmstd: AvgVal	344,100	365,400	6.2	2,927	3,070	143	4.9	0.85	0.84
Res Hmstd: Hi Val	458,600	487,000	6.2	3,955	4,194	239	6.0	0.86	0.86
Res Hmstd: Ex-Hi Val	688,100	730,700	6.2	6,240	6,701	461	7.4	0.91	0.92
Apartment	300,000	343,200	14.4	3,074	3,535	462	15.0	1.02	1.03
Comm/Ind: Lo Val	150,000	165,300	10.2	1,993	2,335	342	17.2	1.33	1.41
Comm/Ind: Mid Val	300,000	330,600	10.2	5,114	5,825	711	13.9	1.70	1.76
Comm/Ind: Hi Val	1,000,000	1,101,800	10.2	19,676	22,106	2,430	12.4	1.97	2.01

ANOKA COUNTY

- Rep25A2
- **Baseline:** Final Pay 2024
- **Alternative:** Certified Pay 2025

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	37,661,506	38,199,665	538,158	1.4	371,430	398,092	26,662	7.2	0.99	1.04
Res Non-Hmstd	4,829,231	4,919,441	90,211	1.9	51,019	55,930	4,911	9.6	1.06	1.14
Apartments	2,803,176	2,756,417	-46,759	-1.7	36,696	38,952	2,256	6.1	1.31	1.41
Low-income Apts	691,738	651,784	-39,953	-5.8	4,018	1,956	-2,061	-51.3	0.58	0.30
Seasonal Rec'l	59,384	59,270	-114	-0.2	541	596	55	10.1	0.91	1.01
Com/Ind: Lo tier	492,007	494,113	2,106	0.4	8,006	8,563	557	7.0	1.63	1.73
Com/Ind: Hi tier	6,689,502	7,069,881	380,379	5.7	180,900	202,712	21,812	12.1	2.70	2.87
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	319,513	364,010	44,497	13.9	8,373	10,112	1,739	20.8	2.62	2.78
Ag HGA	176,699	172,373	-4,326	-2.4	1,613	1,656	43	2.7	0.91	0.96
Ag Hmstd Land	122,045	135,785	13,741	11.3	265	371	106	40.0	0.22	0.27
Ag Non-Hmstd	180,751	201,896	21,144	11.7	1,310	1,581	271	20.7	0.72	0.78
Miscellaneous	240,815	272,566	31,751	13.2	3,203	3,915	712	22.2	1.33	1.44
Total	54,266,367	55,297,201	1,030,835	1.9	667,374	724,436	57,063	8.6	1.23	1.31

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	613,820	618,820	5,000	0.8
(-) TIF Tax Capacity	21,454	20,305	-1,149	-5.4
(-) FD Contrib Tax Cap	45,132	54,651	9,519	21.1
(=) Taxable Tax Capacity	547,234	543,863	-3,371	-0.6
FD Distrib Tax Cap	71,158	77,821	6,663	9.4

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	25.43	30.02	0.000	0.000
City/Town	35.70	39.13	0.101	0.108
School District	18.36	18.64	17.894	17.250
Special District	3.91	3.97	0.000	0.000
Total	83.39	91.75	17.995	17.357

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	246,400	250,000	1.5	2,373	2,507	134	5.7	0.96	1.00
Res Hmstd: AvgVal	369,400	374,700	1.4	3,712	3,971	259	7.0	1.00	1.06
Res Hmstd: Hi Val	492,400	499,500	1.4	4,992	5,435	443	8.9	1.01	1.09
Res Hmstd: Ex-Hi Val	738,700	749,300	1.4	7,987	8,747	760	9.5	1.08	1.17
Apartment	300,000	295,000	-1.7	3,667	3,895	228	6.2	1.22	1.32
Comm/Ind: Lo Val	150,000	158,600	5.7	2,631	3,038	407	15.5	1.75	1.92
Comm/Ind: Mid Val	300,000	317,100	5.7	6,618	7,504	886	13.4	2.21	2.37
Comm/Ind: Hi Val	1,000,000	1,056,900	5.7	25,227	28,350	3,123	12.4	2.52	2.68

WASHINGTON COUNTY

- Rep25A2
- **Baseline:** Final Pay 2024
- **Alternative:** Certified Pay 2025

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	37,071,977	36,715,096	-356,881	-1.0	389,764	405,669	15,905	4.1	1.05	1.10
Res Non-Hmstd	5,957,142	5,999,910	42,768	0.7	63,983	68,384	4,401	6.9	1.07	1.14
Apartments	2,275,173	2,427,593	152,420	6.7	29,167	33,217	4,050	13.9	1.28	1.37
Low-income Apts	517,836	548,441	30,604	5.9	3,162	1,583	-1,579	-49.9	0.61	0.29
Seasonal Rec'l	173,439	163,055	-10,383	-6.0	1,594	1,573	-21	-1.3	0.92	0.96
Com/Ind: Lo tier	317,625	318,704	1,079	0.3	5,257	5,593	335	6.4	1.66	1.75
Com/Ind: Hi tier	5,050,490	5,159,791	109,301	2.2	137,762	148,339	10,577	7.7	2.73	2.87
Publ U: Elec Gen	209,080	210,682	1,603	0.8	4,663	4,968	305	6.5	2.23	2.36
Publ U: Other	326,818	356,860	30,042	9.2	8,881	10,167	1,286	14.5	2.72	2.85
Ag HGA	343,224	344,828	1,604	0.5	3,022	3,178	156	5.2	0.88	0.92
Ag Hmstd Land	305,577	328,280	22,703	7.4	626	835	209	33.4	0.20	0.25
Ag Non-Hmstd	505,824	512,383	6,558	1.3	3,393	3,579	186	5.5	0.67	0.70
Miscellaneous	46,382	46,312	-70	-0.2	681	720	39	5.7	1.47	1.56
Total	53,100,587	53,131,935	31,348	0.1	651,955	687,805	35,849	5.5	1.23	1.29

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	601,613	595,674	-5,939	-1.0
(-) TIF Tax Capacity	8,557	6,941	-1,616	-18.9
(-) FD Contrib Tax Cap	36,834	43,551	6,717	18.2
(=) Taxable Tax Capacity	556,222	545,181	-11,041	-2.0
FD Distrib Tax Cap	44,792	49,326	4,534	10.1

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	21.75	23.57	0.234	0.235
City/Town	30.37	33.64	0.121	0.000
School District	27.21	28.17	19.667	20.433
Special District	4.32	4.30	0.000	0.000
Total	83.66	89.67	20.022	20.669

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	312,700	309,700	-1.0	3,166	3,250	84	2.7	1.01	1.05
Res Hmstd: AvgVal	468,800	464,300	-1.0	4,860	5,081	220	4.5	1.04	1.09
Res Hmstd: Hi Val	624,900	618,900	-1.0	6,740	7,096	356	5.3	1.08	1.15
Res Hmstd: Ex-Hi Val	937,500	928,500	-1.0	10,635	11,206	571	5.4	1.13	1.21
Apartment	300,000	320,100	6.7	3,738	4,250	512	13.7	1.25	1.33
Comm/Ind: Lo Val	150,000	153,300	2.2	2,675	2,921	246	9.2	1.78	1.91
Comm/Ind: Mid Val	300,000	306,500	2.2	6,712	7,264	552	8.2	2.24	2.37
Comm/Ind: Hi Val	1,000,000	1,021,700	2.2	25,550	27,538	1,988	7.8	2.56	2.70

DAKOTA COUNTY

- Rep25A2
- **Baseline:** Final Pay 2024
- **Alternative:** Certified Pay 2025

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	48,072,656	48,751,977	679,321	1.4	520,892	528,906	8,013	1.5	1.08	1.08
Res Non-Hmstd	6,349,282	6,541,841	192,558	3.0	71,312	74,636	3,324	4.7	1.12	1.14
Apartments	5,619,755	5,783,682	163,927	2.9	72,857	77,134	4,277	5.9	1.30	1.33
Low-income Apts	520,563	541,593	21,030	4.0	3,351	1,587	-1,763	-52.6	0.64	0.29
Seasonal Rec'l	24,134	24,736	601	2.5	244	257	12	5.1	1.01	1.04
Com/Ind: Lo tier	549,102	553,334	4,232	0.8	9,343	9,490	147	1.6	1.70	1.72
Com/Ind: Hi tier	8,802,428	9,499,572	697,145	7.9	239,848	262,645	22,797	9.5	2.72	2.76
Publ U: Elec Gen	134,191	139,710	5,520	4.1	2,878	3,049	171	5.9	2.14	2.18
Publ U: Other	725,303	745,320	20,018	2.8	19,667	20,613	946	4.8	2.71	2.77
Ag HGA	309,653	311,569	1,916	0.6	2,497	2,551	54	2.2	0.81	0.82
Ag Hmstd Land	1,114,738	1,142,083	27,345	2.5	2,986	3,050	64	2.1	0.27	0.27
Ag Non-Hmstd	502,411	526,115	23,704	4.7	2,870	3,027	157	5.5	0.57	0.58
Miscellaneous	157,407	157,697	290	0.2	1,910	1,945	35	1.8	1.21	1.23
Total	72,881,623	74,719,229	1,837,607	2.5	950,655	988,890	38,234	4.0	1.30	1.32

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	836,339	852,104	15,765	1.9
(-) TIF Tax Capacity	20,671	15,726	-4,945	-23.9
(-) FD Contrib Tax Cap	67,635	67,536	-99	-0.1
(=) Taxable Tax Capacity	748,033	768,842	20,809	2.8
FD Distrib Tax Cap	77,349	85,747	8,398	10.9

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	18.31	19.61	0.000	0.000
City/Town	38.23	40.19	0.161	0.160
School District	22.96	23.24	24.678	23.162
Special District	3.53	3.45	0.000	0.000
Total	83.03	86.48	24.839	23.323

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	268,300	272,100	1.4	2,786	2,797	11	0.4	1.04	1.03
Res Hmstd: AvgVal	402,300	408,000	1.4	4,331	4,395	64	1.5	1.08	1.08
Res Hmstd: Hi Val	536,200	543,800	1.4	5,859	6,066	206	3.5	1.09	1.12
Res Hmstd: Ex-Hi Val	804,500	815,900	1.4	9,311	9,642	331	3.6	1.16	1.18
Apartment	300,000	308,800	2.9	3,859	4,058	199	5.2	1.29	1.31
Comm/Ind: Lo Val	150,000	161,900	7.9	2,756	3,109	353	12.8	1.84	1.92
Comm/Ind: Mid Val	300,000	323,800	7.9	6,877	7,614	737	10.7	2.29	2.35
Comm/Ind: Hi Val	1,000,000	1,079,200	7.9	26,105	28,630	2,525	9.7	2.61	2.65

CARVER AND SCOTT COUNTIES

- Rep25A2
- **Baseline:** Final Pay 2024
- **Alternative:** Certified Pay 2025

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	31,683,143	32,724,965	1,041,822	3.3	340,156	349,405	9,249	2.7	1.07	1.07
Res Non-Hmstd	5,204,126	5,723,234	519,108	10.0	57,917	63,816	5,899	10.2	1.11	1.12
Apartments	1,751,310	1,914,968	163,658	9.3	23,029	25,333	2,304	10.0	1.31	1.32
Low-income Apts	333,817	254,575	-79,241	-23.7	2,175	676	-1,499	-68.9	0.65	0.27
Seasonal Rec'l	87,198	94,516	7,319	8.4	906	983	77	8.5	1.04	1.04
Com/Ind: Lo tier	438,827	443,887	5,060	1.2	7,485	7,661	176	2.4	1.71	1.73
Com/Ind: Hi tier	5,341,063	5,748,798	407,735	7.6	146,674	160,451	13,777	9.4	2.75	2.79
Publ U: Elec Gen	6,048	17,382	11,335	187.4	115	365	250	217.2	1.90	2.10
Publ U: Other	501,433	521,250	19,818	4.0	13,155	13,949	794	6.0	2.62	2.68
Ag HGA	579,083	589,174	10,091	1.7	4,873	4,879	6	0.1	0.84	0.83
Ag Hmstd Land	1,459,018	1,584,463	125,446	8.6	3,560	4,324	764	21.5	0.24	0.27
Ag Non-Hmstd	798,270	848,991	50,721	6.4	5,087	5,173	86	1.7	0.64	0.61
Miscellaneous	71,578	71,013	-565	-0.8	919	936	17	1.8	1.28	1.32
Total	48,254,914	50,537,216	2,282,307	4.7	606,051	637,951	31,900	5.3	1.26	1.26

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	548,210	572,068	23,858	4.4
(-) TIF Tax Capacity	9,691	11,183	1,492	15.4
(-) FD Contrib Tax Cap	40,313	47,095	6,782	16.8
(=) Taxable Tax Capacity	498,206	513,789	15,583	3.1
FD Distrib Tax Cap	39,980	44,532	4,552	11.4

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	27.79	28.62	0.000	0.000
City/Town	30.14	31.52	0.054	0.055
School District	25.15	24.32	17.753	16.768
Special District	4.37	4.11	0.000	0.000
Total	87.45	88.56	17.808	16.824

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	304,600	314,700	3.3	3,120	3,155	35	1.1	1.02	1.00
Res Hmstd: AvgVal	456,700	471,800	3.3	4,807	4,936	129	2.7	1.05	1.05
Res Hmstd: Hi Val	608,700	628,800	3.3	6,644	6,912	268	4.0	1.09	1.10
Res Hmstd: Ex-Hi Val	913,300	943,400	3.3	10,516	10,924	408	3.9	1.15	1.16
Apartment	300,000	328,100	9.4	3,813	4,184	371	9.7	1.27	1.28
Comm/Ind: Lo Val	150,000	161,500	7.7	2,709	3,067	357	13.2	1.81	1.90
Comm/Ind: Mid Val	300,000	323,000	7.7	6,802	7,550	748	11.0	2.27	2.34
Comm/Ind: Hi Val	1,000,000	1,076,400	7.6	25,901	28,465	2,564	9.9	2.59	2.64

NORTHERN HENNEPIN CO.

- Rep25A2
- **Baseline:** Final Pay 2024
- **Alternative:** Certified Pay 2025

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	31,967,693	32,333,259	365,566	1.1	401,829	417,020	15,192	3.8	1.26	1.29
Res Non-Hmstd	4,364,522	4,567,449	202,928	4.6	57,204	62,303	5,099	8.9	1.31	1.36
Apartments	3,213,804	3,334,691	120,887	3.8	51,959	56,462	4,502	8.7	1.62	1.69
Low-income Apts	576,681	598,780	22,099	3.8	4,950	2,115	-2,835	-57.3	0.86	0.35
Seasonal Rec'l	136,616	132,436	-4,181	-3.1	1,578	1,612	34	2.2	1.15	1.22
Com/Ind: Lo tier	340,488	343,678	3,190	0.9	6,561	6,862	300	4.6	1.93	2.00
Com/Ind: Hi tier	8,012,909	8,369,663	356,754	4.5	244,440	264,615	20,175	8.3	3.05	3.16
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	280,232	303,029	22,797	8.1	8,263	9,243	980	11.9	2.95	3.05
Ag HGA	122,740	118,925	-3,815	-3.1	1,470	1,444	-26	-1.8	1.20	1.21
Ag Hmstd Land	157,146	166,802	9,656	6.1	555	651	96	17.3	0.35	0.39
Ag Non-Hmstd	252,957	255,575	2,618	1.0	2,463	2,507	44	1.8	0.97	0.98
Miscellaneous	38,420	49,157	10,737	27.9	665	865	200	30.0	1.73	1.76
Total	49,464,208	50,573,444	1,109,236	2.2	781,937	825,699	43,761	5.6	1.58	1.63

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	582,985	589,652	6,667	1.1
(-) TIF Tax Capacity	12,983	13,758	775	6.0
(-) FD Contrib Tax Cap	56,322	64,380	8,058	14.3
(=) Taxable Tax Capacity	513,680	511,514	-2,166	-0.4
FD Distrib Tax Cap	62,390	68,221	5,831	9.3

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	34.51	36.70	0.000	0.000
City/Town	40.32	43.92	0.249	0.245
School District	22.17	22.79	23.358	22.422
Special District	7.54	7.63	0.000	0.000
Total	104.54	111.05	23.607	22.667

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	250,800	253,700	1.2	3,061	3,129	68	2.2	1.22	1.23
Res Hmstd: AvgVal	376,000	380,300	1.1	4,783	4,948	166	3.5	1.27	1.30
Res Hmstd: Hi Val	501,200	507,000	1.2	6,426	6,786	360	5.6	1.28	1.34
Res Hmstd: Ex-Hi Val	752,000	760,600	1.1	10,295	10,894	599	5.8	1.37	1.43
Apartment	300,000	311,300	3.8	4,628	5,027	398	8.6	1.54	1.61
Comm/Ind: Lo Val	150,000	156,700	4.5	3,056	3,371	315	10.3	2.04	2.15
Comm/Ind: Mid Val	300,000	313,400	4.5	7,583	8,269	686	9.0	2.53	2.64
Comm/Ind: Hi Val	1,000,000	1,044,600	4.5	28,708	31,122	2,414	8.4	2.87	2.98

SOUTHEAST HENNEPIN CO.

- Rep25A2
- **Baseline:** Final Pay 2024
- **Alternative:** Certified Pay 2025

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	31,938,066	32,390,427	452,361	1.4	409,437	428,234	18,797	4.6	1.28	1.32
Res Non-Hmstd	5,042,910	5,351,495	308,585	6.1	67,006	74,112	7,107	10.6	1.33	1.38
Apartments	7,254,517	7,519,547	265,030	3.7	112,562	121,573	9,011	8.0	1.55	1.62
Low-income Apts	714,301	809,919	95,619	13.4	5,545	2,693	-2,852	-51.4	0.78	0.33
Seasonal Rec'l	81,139	74,813	-6,326	-7.8	1,034	990	-44	-4.2	1.27	1.32
Com/Ind: Lo tier	332,238	333,408	1,170	0.4	6,358	6,539	181	2.9	1.91	1.96
Com/Ind: Hi tier	11,900,279	11,958,419	58,140	0.5	359,816	371,000	11,184	3.1	3.02	3.10
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	205,066	224,421	19,355	9.4	6,164	6,926	761	12.4	3.01	3.09
Ag HGA	214	219	6	2.7	2	2	0	4.4	1.11	1.13
Ag Hmstd Land	160	160	0	0.0	0	0	0	16.6	0.23	0.27
Ag Non-Hmstd	380	366	-14	-3.7	4	4	0	1.4	0.98	1.03
Miscellaneous	6,394	6,698	304	4.8	91	100	9	9.7	1.42	1.49
Total	57,475,664	58,669,892	1,194,230	2.1	968,019	1,012,173	44,154	4.6	1.68	1.73

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	723,996	730,863	6,867	0.9
(-) TIF Tax Capacity	33,749	35,270	1,521	4.5
(-) FD Contrib Tax Cap	83,587	80,192	-3,395	-4.1
(=) Taxable Tax Capacity	606,660	615,401	8,741	1.4
FD Distrib Tax Cap	38,767	43,139	4,372	11.3

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	34.51	36.70	0.000	0.000
City/Town	40.22	42.50	0.000	0.000
School District	24.60	25.03	17.916	17.686
Special District	8.38	8.84	0.000	0.000
Total	107.70	113.08	17.916	17.686

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	296,200	300,400	1.4	3,607	3,707	101	2.8	1.22	1.23
Res Hmstd: AvgVal	444,000	450,300	1.4	5,577	5,820	243	4.4	1.26	1.29
Res Hmstd: Hi Val	591,900	600,300	1.4	7,683	8,133	451	5.9	1.30	1.35
Res Hmstd: Ex-Hi Val	888,000	900,600	1.4	12,199	12,909	709	5.8	1.37	1.43
Apartment	300,000	311,000	3.7	4,576	4,946	370	8.1	1.53	1.59
Comm/Ind: Lo Val	150,000	150,800	0.5	3,033	3,140	107	3.5	2.02	2.08
Comm/Ind: Mid Val	300,000	301,500	0.5	7,557	7,812	255	3.4	2.52	2.59
Comm/Ind: Hi Val	1,000,000	1,004,900	0.5	28,668	29,618	950	3.3	2.87	2.95

SOUTHWEST HENNEPIN CO.

- Rep25A2
- **Baseline:** Final Pay 2024
- **Alternative:** Certified Pay 2025

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	46,505,786	47,141,594	635,808	1.4	531,675	558,139	26,464	5.0	1.14	1.18
Res Non-Hmstd	9,618,384	10,297,572	679,188	7.1	110,760	123,492	12,733	11.5	1.15	1.20
Apartments	4,788,708	4,934,550	145,842	3.0	64,979	69,734	4,755	7.3	1.36	1.41
Low-income Apts	451,430	443,815	-7,615	-1.7	2,738	1,314	-1,424	-52.0	0.61	0.30
Seasonal Rec'l	1,252,465	1,280,396	27,931	2.2	13,304	14,213	909	6.8	1.06	1.11
Com/Ind: Lo tier	337,385	339,028	1,643	0.5	5,831	6,046	215	3.7	1.73	1.78
Com/Ind: Hi tier	9,286,256	9,431,894	145,637	1.6	261,442	274,177	12,736	4.9	2.82	2.91
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	286,984	311,354	24,370	8.5	7,926	8,852	926	11.7	2.76	2.84
Ag HGA	120,956	127,305	6,349	5.2	1,325	1,436	111	8.4	1.10	1.13
Ag Hmstd Land	94,771	110,447	15,676	16.5	260	380	120	46.3	0.27	0.34
Ag Non-Hmstd	176,185	173,838	-2,347	-1.3	1,407	1,380	-27	-1.9	0.80	0.79
Miscellaneous	20,186	23,186	3,000	14.9	529	622	94	17.7	2.62	2.68
Total	72,939,496	74,614,979	1,675,482	2.3	1,002,176	1,059,785	57,612	5.7	1.37	1.42

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	880,897	897,969	17,072	1.9
(-) TIF Tax Capacity	16,157	18,263	2,106	13.0
(-) FD Contrib Tax Cap	68,740	74,569	5,829	8.5
(=) Taxable Tax Capacity	796,000	805,137	9,137	1.1
FD Distrib Tax Cap	19,843	32,978	13,135	66.2

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	34.51	36.70	0.000	0.000
City/Town	25.67	27.03	0.174	0.136
School District	20.31	21.04	20.086	19.927
Special District	7.84	7.88	0.000	0.000
Total	88.32	92.65	20.260	20.063

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	406,400	412,000	1.4	4,407	4,556	149	3.4	1.08	1.11
Res Hmstd: AvgVal	609,300	617,700	1.4	6,857	7,235	378	5.5	1.13	1.17
Res Hmstd: Hi Val	812,100	823,300	1.4	9,507	10,029	522	5.5	1.17	1.22
Res Hmstd: Ex-Hi Val	1,218,500	1,235,200	1.4	14,817	15,626	808	5.5	1.22	1.27
Apartment	300,000	309,200	3.1	3,920	4,201	281	7.2	1.31	1.36
Comm/Ind: Lo Val	150,000	152,400	1.6	2,777	2,936	158	5.7	1.85	1.93
Comm/Ind: Mid Val	300,000	304,800	1.6	6,948	7,312	364	5.2	2.32	2.40
Comm/Ind: Hi Val	1,000,000	1,015,700	1.6	26,413	27,726	1,313	5.0	2.64	2.73

SUBURBAN RAMSEY CO.

- Rep25A2
- **Baseline:** Final Pay 2024
- **Alternative:** Certified Pay 2025

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	23,781,603	24,416,878	635,275	2.7	316,248	334,080	17,833	5.6	1.33	1.37
Res Non-Hmstd	3,210,474	3,772,759	562,284	17.5	44,363	54,332	9,969	22.5	1.38	1.44
Apartments	3,956,333	3,700,591	-255,742	-6.5	66,341	64,829	-1,512	-2.3	1.68	1.75
Low-income Apts	731,920	822,353	90,433	12.4	5,827	2,985	-2,842	-48.8	0.80	0.36
Seasonal Rec'l	14,147	15,529	1,381	9.8	210	245	35	16.9	1.48	1.58
Com/Ind: Lo tier	344,900	342,142	-2,758	-0.8	6,828	7,012	184	2.7	1.98	2.05
Com/Ind: Hi tier	6,586,492	6,539,246	-47,245	-0.7	206,222	211,751	5,529	2.7	3.13	3.24
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	215,944	256,874	40,931	19.0	6,796	8,375	1,578	23.2	3.15	3.26
Ag HGA	707	705	-2	-0.3	9	9	0	1.5	1.29	1.31
Ag Hmstd Land	753	780	27	3.5	3	3	0	10.0	0.37	0.39
Ag Non-Hmstd	12,164	12,255	91	0.7	117	122	5	4.5	0.96	1.00
Miscellaneous	144,198	143,072	-1,126	-0.8	2,162	2,247	86	4.0	1.50	1.57
Total	38,999,635	40,023,184	1,023,549	2.6	655,126	685,990	30,865	4.7	1.68	1.71

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	466,321	469,573	3,252	0.7
(-) TIF Tax Capacity	20,993	17,446	-3,547	-16.9
(-) FD Contrib Tax Cap	47,419	52,474	5,055	10.7
(=) Taxable Tax Capacity	397,909	399,653	1,744	0.4
FD Distrib Tax Cap	40,727	48,473	7,746	19.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	45.33	47.55	0.000	0.000
City/Town	32.80	35.59	0.100	0.107
School District	24.75	26.18	20.904	20.437
Special District	10.81	10.52	0.000	0.000
Total	113.70	119.84	21.004	20.544

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	250,000	256,700	2.7	3,200	3,323	123	3.8	1.28	1.29
Res Hmstd: AvgVal	374,800	384,900	2.7	5,009	5,261	252	5.0	1.34	1.37
Res Hmstd: Hi Val	499,600	513,000	2.7	6,730	7,235	505	7.5	1.35	1.41
Res Hmstd: Ex-Hi Val	749,600	769,700	2.7	10,807	11,614	807	7.5	1.44	1.51
Apartment	300,000	280,700	-6.4	4,894	4,782	-112	-2.3	1.63	1.70
Comm/Ind: Lo Val	150,000	149,000	-0.7	3,157	3,233	76	2.4	2.10	2.17
Comm/Ind: Mid Val	300,000	297,900	-0.7	7,831	8,017	186	2.4	2.61	2.69
Comm/Ind: Hi Val	1,000,000	992,900	-0.7	29,643	30,380	737	2.5	2.96	3.06

CITY OF MINNEAPOLIS

- Rep25A2
- **Baseline:** Final Pay 2024
- **Alternative:** Certified Pay 2025

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	30,512,261	30,207,123	-305,138	-1.0	396,375	435,010	38,635	9.7	1.30	1.44
Res Non-Hmstd	9,411,027	9,256,469	-154,558	-1.6	132,755	147,953	15,198	11.4	1.41	1.60
Apartments	12,212,233	11,432,343	-779,890	-6.4	193,778	205,204	11,426	5.9	1.59	1.79
Low-income Apts	2,101,594	2,289,387	187,793	8.9	17,227	8,379	-8,848	-51.4	0.82	0.37
Seasonal Rec'l	26,303	27,022	719	2.7	440	511	71	16.1	1.67	1.89
Com/Ind: Lo tier	592,355	573,847	-18,508	-3.1	11,310	11,932	622	5.5	1.91	2.08
Com/Ind: Hi tier	12,799,849	11,427,329	-1,372,520	-10.7	393,322	378,353	-14,969	-3.8	3.07	3.31
Publ U: Elec Gen	36,318	36,594	276	0.8	909	997	88	9.7	2.50	2.73
Publ U: Other	310,494	336,205	25,711	8.3	9,538	11,128	1,590	16.7	3.07	3.31
Ag HGA	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Non-Hmstd	1,768	1,367	-401	-22.7	19	17	-2	-12.1	1.08	1.23
Miscellaneous	73,666	73,474	-191	-0.3	1,682	1,825	143	8.5	2.28	2.48
Total	68,077,868	65,661,160	-2,416,707	-3.5	1,157,355	1,201,309	43,954	3.8	1.70	1.83

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	849,087	793,475	-55,612	-6.5
(-) TIF Tax Capacity	22,234	18,403	-3,831	-17.2
(-) FD Contrib Tax Cap	89,481	89,836	355	0.4
(=) Taxable Tax Capacity	737,372	685,236	-52,136	-7.1
FD Dstrb Tax Cap	78,561	85,792	7,231	9.2

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	34.46	36.65	0.000	0.00
City/Town	57.07	65.37	0.000	0.00
School District	18.62	23.76	12.728	14.05
Special District	6.60	6.57	0.000	0.00
Total	116.76	132.36	12.728	14.05

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	257,800	255,300	-1.0	3,174	3,426	251	7.9	1.23	1.34
Res Hmstd: AvgVal	386,500	382,700	-1.0	4,976	5,443	467	9.4	1.29	1.42
Res Hmstd: Hi Val	515,200	510,100	-1.0	6,715	7,491	775	11.5	1.30	1.47
Res Hmstd: Ex-Hi Val	773,000	765,300	-1.0	10,806	12,082	1,276	11.8	1.40	1.58
Apartment	300,000	280,900	-6.4	4,760	5,042	282	5.9	1.59	1.79
Comm/Ind: Lo Val	150,000	134,000	-10.7	3,078	2,936	-142	-4.6	2.05	2.19
Comm/Ind: Mid Val	300,000	267,900	-10.7	7,687	7,242	-445	-5.8	2.56	2.70
Comm/Ind: Hi Val	1,000,000	892,800	-10.7	29,197	27,932	-1,265	-4.3	2.92	3.13

CITY OF ST. PAUL

- Rep25A2
- **Baseline:** Final Pay 2024
- **Alternative:** Certified Pay 2025

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	18,168,781	18,650,977	482,196	2.7	269,183	292,696	23,514	8.7	1.48	1.57
Res Non-Hmstd	4,253,394	4,626,951	373,557	8.8	68,945	80,827	11,882	17.2	1.62	1.75
Apartments	5,558,163	5,146,595	-411,568	-7.4	102,971	102,687	-284	-0.3	1.85	2.00
Low-income Apts	1,667,669	1,702,564	34,896	2.1	15,320	6,948	-8,373	-54.7	0.92	0.41
Seasonal Rec'l	4,669	4,931	262	5.6	89	101	12	13.5	1.91	2.05
Com/Ind: Lo tier	427,687	428,866	1,179	0.3	9,134	9,633	500	5.5	2.14	2.25
Com/Ind: Hi tier	5,327,181	5,128,544	-198,638	-3.7	179,171	180,529	1,358	0.8	3.36	3.52
Publ U: Elec Gen	67,988	77,885	9,896	14.6	1,900	2,286	386	20.3	2.79	2.93
Publ U: Other	158,756	194,172	35,416	22.3	5,339	6,835	1,496	28.0	3.36	3.52
Ag HGA	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Non-Hmstd	4,046	4,005	-40	-1.0	51	54	3	6.3	1.25	1.34
Miscellaneous	10,851	10,526	-325	-3.0	147	153	6	4.0	1.35	1.45
Total	35,649,185	35,976,016	326,831	0.9	652,250	682,749	30,500	4.7	1.83	1.90

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	420,599	411,716	-8,883	-2.1
(-) TIF Tax Capacity	32,978	30,345	-2,633	-8.0
(-) FD Contrib Tax Cap	35,144	40,134	4,990	14.2
(=) Taxable Tax Capacity	352,478	341,238	-11,240	-3.2
FD Distrib Tax Cap	76,067	83,783	7,716	10.1

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	41.50	43.53	0.000	0.000
City/Town	48.23	52.82	0.000	0.000
School District	31.49	34.66	16.061	18.039
Special District	14.15	14.18	0.000	0.000
Total	135.36	145.19	16.061	18.039

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	214,700	220,400	2.7	3,008	3,210	201	6.7	1.40	1.46
Res Hmstd: AvgVal	321,900	330,500	2.7	4,762	5,151	388	8.2	1.48	1.56
Res Hmstd: Hi Val	429,000	440,400	2.7	6,496	7,088	592	9.1	1.51	1.61
Res Hmstd: Ex-Hi Val	643,700	660,800	2.7	10,233	11,370	1,136	11.1	1.59	1.72
Apartment	300,000	277,800	-7.4	5,558	5,543	-15	-0.3	1.85	2.00
Comm/Ind: Lo Val	150,000	144,500	-3.7	3,417	3,441	24	0.7	2.28	2.38
Comm/Ind: Mid Val	300,000	288,900	-3.7	8,462	8,478	16	0.2	2.82	2.93
Comm/Ind: Hi Val	1,000,000	962,800	-3.7	32,005	32,200	195	0.6	3.20	3.34

Baseline Legal Class Report (all values in 000s)

Baseline Legal Class Report

	Legal Class	Class Rate	Market Value	Net Tax Capacity	Net Tax
122.0	Blind/disabled Hmstd HGA: <50K	0.45	22,086	99	86
124.0	Ag Hmstd HGA: >500K	1.25	660,187	8,252	7,002
125.0	Blind/disabled 2a Hmstd land <50K	0.45	839	4	0
126.3	Ag Hmstd 2a l & b: <115K	0.50	8,904,082	44,520	6,379
126.4	Ag Hmstd 2a l & b: 115K - 260K	0.50	8,685,740	43,429	5,770
126.5	Ag Hmstd 2a l & b: 260K - 2.15M	0.50	50,170,406	250,852	120,078
127.0	Ag Hmstd 2a l & b: >2.15M	1.00	36,862,564	368,626	179,988
128.0	Blind/disabled Hmstd 2b land <50K	0.45	9	0	0
129.3	Ag Hmstd 2b l & b: <115K	0.50	491,635	2,458	448
129.4	Ag Hmstd 2b l & b: 115K - 260K	0.50	953,548	4,768	915
129.5	Ag Hmstd 2b l & b: 260K - 2.15M	0.50	2,335,656	11,678	6,856
130.0	Ag Hmstd 2b l & b: >2.15M	1.00	304,932	3,049	1,836
134.0	Ag Hmstd 2a Farm entity w/unused 1st tier	0.50	410,644	2,053	1,044
135.0	Ag 2a Non-homestead	1.00	65,551,274	655,513	329,684
136.0	Ag Hmstd 2b Farm entity w/unused 1st tier	0.50	16,894	84	51
137.0	Ag 2b Non-homestead	1.00	10,917,457	109,175	71,996
138.0	Migrant Housing <500K	1.00	3,627	36	30
139.0	Migrant Housing >500K	1.25	107	1	1
141.0	Managed forest land (2c)	0.65	846,927	5,505	3,437
142.0	Private Airport (2d)	1.00	1,238	12	11
148.0	Res 1b Homestead: <50K	0.45	507,877	2,285	2,684
150.0	Res Homestead: > 500K	1.25	52,550,619	656,883	668,578
152.0	Res NonHmstd 1 unit: <500K	1.00	65,642,070	656,421	761,727
153.0	Res NonHmstd 1 unit: >500K	1.25	10,347,032	129,338	133,825
155.0	Res Other NonHmstd	1.25	13,242,729	165,534	184,637
158.0	Regular apartments (4a)	1.25	59,927,580	749,095	917,191
159.0	Low-income housing (4d) <100K	0.75	7,685,394	57,640	75,276
160.0	Low-income housing (4d) >100K	0.25	2,685,424	6,714	8,529
161.0	Student housing	1.00	42,256	423	513
162.0	Manuf home park land	1.25	529,486	6,619	7,579
163.0	MH Coop >50% owner-occupied	0.75	9,461	71	86
164.0	MH Coop <50% owner-occupied	1.00	1,250	12	13
165.0	MH Class I	1.00	505,696	5,057	5,889
167.0	Non-comm SeasRec: <76K	1.00	10,786,199	107,862	74,404
168.0	Non-Comm SeasRec: 76K-500K	1.00	24,650,704	246,507	178,145
169.0	Non-comm SeasRec: >500K	1.25	7,921,292	99,016	67,760

	Legal Class	Class Rate	Market Value	Net Tax Capacity	Net Tax
171.0	Comm SeasRec 1c: <600K	0.50	370,349	1,852	1,398
172.0	Com SeasRec 1c: 600K-2.3M	1.00	341,057	3,411	2,402
173.0	Com SeasRec 1c: >2.3M	1.25	68,863	861	638
174.0	Com SeasRec 4c: <500K	1.00	276,073	2,761	2,478
175.0	Com SeasRec 4c: >500K	1.25	277,278	3,466	2,708
176.0	Bed & Breakfast	1.25	16,832	210	226
177.0	Qualifying golf courses	1.25	215,656	2,696	2,501
178.0	Metro Non-profit Indoor Rec	1.25	14,778	185	234
179.0	Non-profit/Comm Serv - NonRev	1.50	34,484	517	603
180.0	CongChart Veteran's Org - NonRev	1.00	2,400	24	32
181.0	Non-profit/Comm Serv - donation	1.50	26,838	403	522
182.0	Cong Chart Veteran's Org - Donation	1.00	72,526	725	982
183.0	Seasonal Restaurant on Lake	1.25	38,406	480	363
184.0	Qualifying Marina <500K	1.00	19,406	194	202
185.0	Qualifying Marina >500K	1.25	46,685	584	581
187.0	Commercial: <150K	1.50	9,096,284	136,444	161,897
188.0	Commercial: >150K	2.00	66,186,263	1,323,725	1,940,718
190.0	Industrial: <150K	1.50	2,166,953	32,504	37,997
191.0	Industrial: >150K	2.00	36,034,970	720,699	1,042,602
193.0	Publ Util: land & bldgs <150K	1.50	36,395	546	507
194.0	Publ Util: land & bldgs >150K	2.00	1,346,830	26,937	36,372
195.0	Publ Util: Electric Generat Mach	2.00	2,123,354	42,467	50,344
196.0	Publ Util: machinery (non-generat)	2.00	3,134,396	62,688	72,387
198.0	Railroad <150K	1.50	28,688	430	480
199.0	Railroad >150K	2.00	2,996,620	59,932	81,238
201.0	Non-comm aircraft hangars	1.50	7,063	106	106
202.0	Mineral	2.00	2,448	49	90
203.0	All other real property	2.00	894	18	18
206.0	Pers tools&mach excl elec gen	2.00	1,384,852	27,697	31,307
207.0	Pers: Item 33 ag real estate	1.00	92,755	928	871
208.0	Pers: NCSRR<76K	1.00	66,141	661	503
209.0	Pers: NCSRR: 76K-500K	1.00	26,743	267	180
210.0	Pers: NCSRR: >500K	1.25	414	5	3
211.0	Pers Comm'l/Indstr'l	2.00	1,654,588	33,092	35,206
212.0	Pers: Electric util trans lines	2.00	2,474,768	49,495	54,629
213.0	Pers: Electric util distri lines	2.00	268,568	5,371	7,333
214.0	Pers: Publ Util gas lines	2.00	6,849,939	136,999	158,833
215.0	Pers: Publ Util water lines	2.00	30,785	616	457

	Legal Class	Class Rate	Market Value	Net Tax Capacity	Net Tax
216.0	Pers: All other	2.00	287,220	5,744	7,826
224.0	Disabled vet excl val: Res HM <300K	0.00	3,348,943	0	0
225.0	Disabled vet excl val: Res HM <150K	0.00	1,315,675	0	0
226.0	Disabled vet excl val: Ag HGA <300K	0.00	149,667	0	0
227.0	Disabled vet excl val: Ag HGA <150K	0.00	70,785	0	0
230.0	Ag Class 1b: Hmstd Market Excl Value	0.00	5,272	0	4
231.0	Ag HGA: Hmstd Market Excl Value	0.00	1,106,829	0	2,110
232.0	Class 1b: Hmstd Market Excl Value	0.00	108,132	0	77
233.0	Res Hmstd: Hmstd Market Excl Value	0.00	13,889,003	0	24,464
254.0	Ag Hmstd HGA: <76K	1.00	5,331,107	53,311	45,622
255.0	Ag Hmstd HGA: 76-413K	1.00	10,822,869	108,229	93,096
256.0	Ag Hmstd HGA: 413-500K	1.00	529,018	5,290	4,611
259.0	Res Hmstd: <76K	1.00	110,347,814	1,103,478	1,288,146
260.0	Res Hmstd: 76-413K	1.00	326,071,202	3,260,712	3,710,968
261.0	Res Hmstd: 413-500K	1.00	28,340,082	283,401	306,397
0.0	TOTAL	0.00	1,083,730,880	11,899,803	13,035,714

Alternative Legal Class Report (all values in 000s)

Alternative Legal Class Report

	Legal Class	Class Rate	Market Value	Net Tax Capacity	Net Tax
122.0	Blind/disabled Hmstd HGA: <50K	0.45	21,794	98	84
125.0	Blind/disabled 2a Hmstd land <50K	0.45	729	3	0
126.3	Ag Hmstd 2a l & b: <115K	0.50	8,418,297	42,091	2,204
126.4	Ag Hmstd 2a l & b: 115K - 260K	0.50	8,349,358	41,747	15,418
126.5	Ag Hmstd 2a l & b: 260K - 3.5M	0.50	69,355,490	346,777	181,706
127.0	Ag Hmstd 2a l & b: >3.5M	1.00	27,448,725	274,487	134,529
128.0	Blind/disabled Hmstd 2b land <50K	0.45	1	0	0
129.3	Ag Hmstd 2b l & b: <115K	0.50	455,554	2,278	211
129.4	Ag Hmstd 2b l & b: 115K - 260K	0.50	974,976	4,875	2,105
129.5	Ag Hmstd 2b l & b: 260K - 3.5M	0.50	2,985,813	14,929	9,182
130.0	Ag Hmstd 2b l & b: >3.5M	1.00	203,307	2,033	1,159
134.0	Ag Hmstd 2a Farm entity w/unused 1st tier	0.50	646,455	3,232	1,740
135.0	Ag 2a Non-homestead	1.00	70,594,945	705,949	355,584
136.0	Ag Hmstd 2b Farm entity w/unused 1st tier	0.50	24,265	121	77
137.0	Ag 2b Non-homestead	1.00	12,449,751	124,498	79,446
138.0	Seasonal Worker Housing <500K	1.00	3,582	36	30
139.0	Seasonal Worker Housing >500K	1.25	156	2	2
141.0	Managed forest land (2c)	0.65	942,730	6,128	3,871
142.0	Private Airport (2d)	1.00	1,258	13	11
148.0	Res 1b Homestead: <50K	0.45	508,442	2,288	2,734
151.0	Community Land Trust	0.75	148,562	1,114	1,547
153.0	Res NonHmstd 1 unit: <500K	1.00	68,666,888	686,669	832,041
154.0	Res NonHmstd 1 unit: >500K	1.25	11,553,996	144,425	156,908
156.0	Res Other NonHmstd	1.25	14,001,370	175,017	204,419
159.0	Regular apartments (4a)	1.25	60,444,793	755,560	978,508
160.0	Low-income housing (4d)	0.25	10,820,412	27,051	37,566
161.0	Student housing	1.00	41,688	417	565
162.0	Manuf home park land	1.25	561,209	7,015	8,272
163.0	MH Coop >50% owner-occupied	0.75	10,066	75	95
164.0	MH Coop <50% owner-occupied	1.00	1,977	20	21
165.0	MH Class I	1.00	550,070	5,501	6,679
167.0	Non-comm SeasRec: <76K	1.00	11,102,134	111,021	76,078
168.0	Non-Comm SeasRec: 76K-500K	1.00	25,718,291	257,183	184,751
169.0	Non-comm SeasRec: >500K	1.25	8,891,827	111,148	76,291
171.0	Comm SeasRec 1c: <600K	0.50	365,991	1,830	1,357
172.0	Com SeasRec 1c: 600K-2.3M	1.00	365,713	3,657	2,529

	Legal Class	Class Rate	Market Value	Net Tax Capacity	Net Tax
173.0	Com SeasRec 1c: >2.3M	1.25	80,839	1,010	736
174.0	Com SeasRec 4c: <500K	1.00	287,187	2,872	2,577
175.0	Com SeasRec 4c: >500K	1.25	312,746	3,909	3,069
176.0	Bed & Breakfast	1.25	16,004	200	224
177.0	Qualifying golf courses	1.25	232,292	2,904	2,737
178.0	Metro Non-profit Indoor Rec	1.25	15,109	189	271
179.0	Non-profit/Comm Serv - NonRev	1.50	35,814	537	658
180.0	CongChart Veteran's Org - NonRev	1.00	2,847	28	39
181.0	Non-profit/Comm Serv - donation	1.50	28,785	432	563
182.0	Cong Chart Veteran's Org - Donation	1.00	78,089	781	1,086
183.0	Seasonal Restaurant on Lake	1.25	39,915	499	385
184.0	Qualifying Marina <500K	1.00	18,291	183	191
185.0	Qualifying Marina >500K	1.25	51,687	646	664
187.0	Commercial: <150K	1.50	9,252,293	138,784	168,970
188.0	Commercial: >150K	2.00	66,639,380	1,332,788	2,024,219
190.0	Industrial: <150K	1.50	2,231,587	33,474	40,177
191.0	Industrial: >150K	2.00	38,239,798	764,796	1,142,463
193.0	Publ Util: land & bldgs <150K	1.50	33,294	499	458
194.0	Publ Util: land & bldgs >150K	2.00	1,367,083	27,342	37,839
195.0	Publ Util: Electric Generat Mach	2.00	2,041,136	40,823	49,477
196.0	Publ Util: machinery (non-generat)	2.00	3,272,565	65,451	77,282
198.0	Railroad <150K	1.50	23,373	351	382
199.0	Railroad >150K	2.00	2,775,461	55,509	77,495
201.0	Non-comm aircraft hangars	1.50	8,293	124	133
202.0	Mineral	2.00	2,469	49	96
203.0	All other real property	2.00	986	20	20
206.0	Pers tools&mach excl elec gen	2.00	956,964	19,139	19,815
207.0	Pers: Item 33 ag real estate	1.00	103,053	1,031	996
208.0	Pers: NCSRR<76K	1.00	69,201	692	524
209.0	Pers: NCSRR: 76K-500K	1.00	33,382	334	229
210.0	Pers: NCSRR: >500K	1.25	748	9	6
211.0	Pers Comm'l/Indstr'l	2.00	2,211,190	44,224	49,125
212.0	Pers: Electric util trans lines	2.00	2,582,607	51,652	58,216
213.0	Pers: Electric util distri lines	2.00	226,402	4,528	6,299
214.0	Pers: Publ Util gas lines	2.00	7,652,002	153,040	179,207
215.0	Pers: Publ Util water lines	2.00	6,479	130	153
216.0	Pers: All other	2.00	363,696	7,274	9,831
224.0	Disabled vet excl val: Res HM <300K	0.00	3,809,781	0	0

	Legal Class	Class Rate	Market Value	Net Tax Capacity	Net Tax
225.0	Disabled vet excl val: Res HM <150K	0.00	1,480,624	0	0
226.0	Disabled vet excl val: Ag HGA <300K	0.00	173,291	0	0
227.0	Disabled vet excl val: Ag HGA <150K	0.00	75,610	0	0
230.0	Ag Class 1b: Hmstd Market Excl Value	0.00	7,798	0	5
231.0	Ag HGA: Hmstd Market Excl Value	0.00	1,605,368	0	3,000
232.0	Class 1b: Hmstd Market Excl Value	0.00	159,172	0	115
233.0	Res Hmstd: Hmstd Market Excl Value	0.00	23,787,339	0	42,281
254.0	Ag Hmstd HGA: <95K	1.00	6,462,298	64,623	55,564
255.0	Ag Hmstd HGA: 95-500K	1.00	10,110,786	101,108	88,072
256.0	Ag Hmstd HGA: 500-517K	1.25	75,457	943	807
257.0	Ag Hmstd HGA: >517K	1.25	651,662	8,146	7,078
259.0	Res Hmstd: <95K	1.00	137,498,497	1,374,985	1,660,779
260.0	Res Hmstd: 95-500K	1.00	325,428,074	3,254,281	3,821,685
261.0	Res Hmstd: 500-517K	1.25	4,212,455	52,656	56,626
262.0	Res Hmstd: >517K	1.25	51,244,627	640,558	679,835
0.0	TOTAL	0.00	1,124,706,504	12,112,841	13,730,181

Levy Summary Report (all values in 000s)

Baseline Levy Summary

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	3,963,929	3,424,538	313,339	2,361,827	511,848	736,487	11,311,968
Certified MKV Levy	1,211	12,902	60	1,615,318	1,214	0	1,630,705
Fiscal Disparities Levy	183,681	247,586	1,600	237,802	43,733	0	714,402
Disparity Reduction Aid	9,333	0	387	7,606	0	0	17,326
Spread NTC Levy	3,770,915	3,176,952	311,352	2,218,325	468,115	736,487	10,682,146
Spread MKV Levy	1,211	12,902	60	1,513,412	1,214	0	1,528,799
TIF Levy							276,318

Baseline Credit Summary

Agricultural MV Credit			37,342	Disparity Reduction Credit			12,565
Agricultural Bond Credit			108,975	Taconite Credit			16,713

Alternative Levy Summary

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	4,199,321	3,683,675	332,827	2,495,122	517,599	777,423	12,005,967
Certified MKV Levy	1,211	12,152	50	1,655,804	1,252	0	1,670,469
Fiscal Disparities Levy	202,395	273,823	1,713	263,040	48,508	0	789,479
Disparity Reduction Aid	9,225	0	366	7,520	0	0	17,111
Spread NTC Levy	3,987,701	3,409,852	330,748	2,335,583	469,091	777,423	11,310,398
Spread MKV Levy	1,211	12,152	50	1,544,782	1,252	0	1,559,447
TIF Levy							273,411

Alternative Credit Summary

Agricultural MV Credit			33,060	Disparity Reduction Credit			13,378
Agricultural Bond Credit			119,054	Taconite Credit			29,481