

Property Tax Model Report

SF3945, 4d tier 1 classification rate reduced to 0.25 pct
compared to Pay 2022 Certified Levies and Values per Abstract; 4d Tier Break at \$100k

(Estimated as if the current-law 4d tier break rebase to \$100k
and the proposed class rate changes were both effective for Pay 2022 taxes)

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Last revised: March 22, 2022, 2:30pm

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1 REGION: STATEWIDE

- Base: Pay 2022 Certified Levies and Values per Abstract; 4d Tier Break at \$100k
- Alt: SF3945, 4d tier 1 classification rate reduced to 0.25 pct

1.1 Estimated Market Value and Tax Capacity by Property Type

Property Type	Estimated Market Value (in \$1,000's)				Tax Capacity (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	423,745,499	423,745,499	0	0	4,064,847	4,064,847	0	0.00
Res Nonhomestead	65,170,528	65,170,528	0	0	690,958	690,958	0	0.00
Apartments	47,391,720	47,391,720	0	0	592,397	592,397	0	0.00
Low-Income Apts	8,008,848	8,008,848	0	0	53,684	20,022	-33,662	-62.70
Seasonal Rec	32,125,525	32,125,525	0	0	328,373	328,373	0	0.00
C/I First Tier	10,784,050	10,784,050	0	0	161,761	161,761	0	0.00
C/I Second Tier	89,918,357	89,918,357	0	0	1,798,367	1,798,367	0	0.00
Public Utility	14,819,284	14,819,284	0	0	296,177	296,177	0	0.00
Ag Homestead: House	14,081,576	14,081,576	0	0	124,879	124,879	0	0.00
Ag Homestead: Land	76,025,909	76,025,909	0	0	474,335	474,335	0	0.00
Ag Nonhomestead	52,374,974	52,374,974	0	0	519,964	519,964	0	0.00
Manufactured Homes	815,101	815,101	0	0	9,426	9,426	0	0.00
Miscellaneous	169,668	169,668	0	0	2,042	2,042	0	0.00
Total	835,431,040	835,431,040	0	0	9,117,208	9,083,546	-33,662	-0.37

1.2 Net Tax and Effective Tax Rate by Property Type

Property Type	Net Tax (in \$1,000's)				Effective Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	5,189,879	5,215,179	25,300	0.49	1.22	1.23	0.01	0.49
Res Nonhomestead	886,000	891,005	5,005	0.56	1.36	1.37	0.01	0.56
Apartments	784,118	789,995	5,877	0.75	1.65	1.67	0.01	0.75
Low-Income Apts	75,889	28,467	-47,422	-62.49	0.95	0.36	-0.59	-62.49
Seasonal Rec	304,510	304,910	400	0.13	0.95	0.95	0.00	0.13
C/I First Tier	233,147	234,184	1,037	0.44	2.16	2.17	0.01	0.44
C/I Second Tier	2,962,435	2,971,984	9,549	0.32	3.29	3.31	0.01	0.32
Public Utility	418,415	419,214	799	0.19	2.82	2.83	0.01	0.19
Ag Homestead: House	134,608	134,854	245	0.18	0.96	0.96	0.00	0.18
Ag Homestead: Land	282,975	283,362	387	0.14	0.37	0.37	0.00	0.14
Ag Nonhomestead	352,780	353,257	477	0.14	0.67	0.67	0.00	0.14
Manufactured Homes	12,239	12,295	56	0.46	1.50	1.51	0.01	0.46
Miscellaneous	2,927	2,944	17	0.58	1.72	1.73	0.01	0.58
Total	11,639,922	11,641,651	1,729	0.01	1.39	1.39	0.00	0.01

1.3 Spread Levies by Taxing Jurisdiction

Taxing Jurisdiction	Market Value Spread Levies (in \$1,000's)				Tax Capacity Spread Levies (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	1,362	1,362	0	0	3,384,672	3,384,671	-1	0
City/Town	14,144	14,144	0	0	2,969,365	2,969,365	0	0
School Dist	1,277,354	1,277,354	0	0	1,938,617	1,938,616	-1	0
Special Dist	1,013	1,013	0	0	399,384	399,384	0	0
Total	1,293,872	1,293,872	0	0	8,692,039	8,692,036	-3	0

1.4 Tax Rates by Taxing Jurisdiction

Taxing Jurisdiction	MV Tax Rate				NTC Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0.002	0.002	0.00	0.51	40.59	40.76	0.16	0.4
City/Town	0.021	0.021	0.00	0.51	35.52	35.66	0.14	0.4
School Dist	1.908	1.918	0.01	0.51	23.28	23.37	0.09	0.4
Special Dist	0.002	0.002	0.00	0.51	4.78	4.80	0.02	0.4
Total	1.933	1.943	0.01	0.51	104.16	104.59	0.42	0.4

1.5 Tax Base Summary

(in \$1,000's)	Base	Alt	Chg	Pct Chg
Tax Capacity	9,117,208	9,083,546	-33,662	-0.37
TIF Value	202,158	202,158	0	0.00
Powerline Value	2,132	2,132	0	0.00
FD Contribution Value	551,092	551,092	0	0.00
Taxable Net Tax Capacity	8,361,826	8,328,164	-33,662	-0.40
FD Distribution Value	555,808	555,808	0	0.00

1.6 Homestead Property Tax Examples

	Homestead Value		Net Tax			
	Base	Alt	Base	Alt	Chg	Pct Chg
Low Value	189,500	189,500	2,130	2,139	9	0.42
Avg Value	284,100	284,100	3,387	3,401	14	0.41
High Value	378,700	378,700	4,644	4,663	19	0.41

2 REGION: METRO AREA

- Base: Pay 2022 Certified Levies and Values per Abstract; 4d Tier Break at \$100k
- Alt: SF3945, 4d tier 1 classification rate reduced to 0.25 pct

2.1 Estimated Market Value and Tax Capacity by Property Type

Property Type	Estimated Market Value (in \$1,000's)				Tax Capacity (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	276,674,143	276,674,143	0	0	2,725,405	2,725,405	0	0.00
Res Nonhomestead	43,713,985	43,713,985	0	0	465,555	465,555	0	0.00
Apartments	39,522,781	39,522,781	0	0	494,035	494,035	0	0.00
Low-Income Apts	6,401,367	6,401,367	0	0	41,752	16,003	-25,749	-61.67
Seasonal Rec	1,514,624	1,514,624	0	0	17,093	17,093	0	0.00
C/I First Tier	4,120,305	4,120,305	0	0	61,805	61,805	0	0.00
C/I Second Tier	67,668,057	67,668,057	0	0	1,353,361	1,353,361	0	0.00
Public Utility	3,392,400	3,392,400	0	0	67,832	67,832	0	0.00
Ag Homestead: House	1,280,775	1,280,775	0	0	12,516	12,516	0	0.00
Ag Homestead: Land	2,817,795	2,817,795	0	0	16,093	16,093	0	0.00
Ag Nonhomestead	2,086,129	2,086,129	0	0	20,772	20,772	0	0.00
Manufactured Homes	514,024	514,024	0	0	5,921	5,921	0	0.00
Miscellaneous	89,421	89,421	0	0	1,025	1,025	0	0.00
Total	449,795,804	449,795,804	0	0	5,283,165	5,257,416	-25,749	-0.49

2.2 Net Tax and Effective Tax Rate by Property Type

Property Type	Net Tax (in \$1,000's)				Effective Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	3,448,365	3,468,058	19,693	0.57	1.25	1.25	0.01	0.57
Res Nonhomestead	591,208	595,198	3,989	0.67	1.35	1.36	0.01	0.67
Apartments	644,540	649,831	5,291	0.82	1.63	1.64	0.01	0.82
Low-Income Apts	57,918	22,384	-35,534	-61.35	0.90	0.35	-0.56	-61.35
Seasonal Rec	18,542	18,600	58	0.31	1.22	1.23	0.00	0.31
C/I First Tier	84,106	84,654	547	0.65	2.04	2.05	0.01	0.65
C/I Second Tier	2,220,505	2,227,758	7,253	0.33	3.28	3.29	0.01	0.33
Public Utility	106,496	106,788	292	0.27	3.14	3.15	0.01	0.27
Ag Homestead: House	12,756	12,785	29	0.22	1.00	1.00	0.00	0.22
Ag Homestead: Land	8,150	8,169	18	0.23	0.29	0.29	0.00	0.23
Ag Nonhomestead	15,580	15,623	43	0.27	0.75	0.75	0.00	0.27
Manufactured Homes	7,339	7,377	37	0.51	1.43	1.44	0.01	0.51
Miscellaneous	1,361	1,373	12	0.86	1.52	1.54	0.01	0.86
Total	7,216,868	7,218,596	1,729	0.02	1.60	1.60	0.00	0.02

2.3 Spread Levies by Taxing Jurisdiction

Taxing Jurisdiction	Market Value Spread Levies (in \$1,000's)				Tax Capacity Spread Levies (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	1,183	1,183	0	0	1,591,699	1,591,699	0	0
City/Town	6,587	6,587	0	0	1,835,920	1,835,920	0	0
School Dist	873,107	873,133	26	0	1,157,971	1,157,996	25	0
Special Dist	0	0	0	0	333,237	333,237	0	0
Total	880,877	880,903	26	0	4,918,827	4,918,851	25	0

2.4 Tax Rates by Taxing Jurisdiction

Taxing Jurisdiction	MV Tax Rate				NTC Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0.003	0.003	0.000	0.59	34.75	34.95	0.20	0.57
City/Town	0.015	0.015	0.000	0.59	40.07	40.29	0.23	0.57
School Dist	1.986	1.997	0.012	0.59	25.29	25.43	0.14	0.57
Special Dist	0.000	0.000	0.000	0.00	7.27	7.31	0.04	0.57
Total	2.003	2.015	0.012	0.59	107.38	107.99	0.61	0.57

2.5 Tax Base Summary

(in \$1,000's)	Base	Alt	Chg	Pct Chg
Tax Capacity	5,283,165	5,257,416	-25,749	-0.49
TIF Value	162,649	162,649	0	0.00
Powerline Value	99	99	0	0.00
FD Contribution Value	538,359	538,359	0	0.00
Taxable Net Tax Capacity	4,582,057	4,556,309	-25,749	-0.56
FD Distribution Value	542,894	542,894	0	0.00

2.6 Homestead Property Tax Examples

	Homestead Value		Net Tax			
	Base	Alt	Base	Alt	Chg	Pct Chg
Low Value	229,200	229,200	2,742	2,758	16	0.58
Avg Value	343,600	343,600	4,310	4,335	25	0.58
High Value	458,100	458,100	5,837	5,870	33	0.57

3 REGION: GREATER MINNESOTA

- Base: Pay 2022 Certified Levies and Values per Abstract; 4d Tier Break at \$100k
- Alt: SF3945, 4d tier 1 classification rate reduced to 0.25 pct

3.1 Estimated Market Value and Tax Capacity by Property Type

Property Type	Estimated Market Value (in \$1,000's)				Tax Capacity (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	147,071,356	147,071,356	0	0	1,339,442	1,339,442	0	0.00
Res Nonhomestead	21,456,544	21,456,544	0	0	225,402	225,402	0	0.00
Apartments	7,868,939	7,868,939	0	0	98,362	98,362	0	0.00
Low-Income Apts	1,607,482	1,607,482	0	0	11,932	4,019	-7,913	-66.32
Seasonal Rec	30,610,901	30,610,901	0	0	311,280	311,280	0	0.00
C/I First Tier	6,663,745	6,663,745	0	0	99,956	99,956	0	0.00
C/I Second Tier	22,250,300	22,250,300	0	0	445,006	445,006	0	0.00
Public Utility	11,426,885	11,426,885	0	0	228,344	228,344	0	0.00
Ag Homestead: House	12,800,800	12,800,800	0	0	112,363	112,363	0	0.00
Ag Homestead: Land	73,208,114	73,208,114	0	0	458,242	458,242	0	0.00
Ag Nonhomestead	50,288,845	50,288,845	0	0	499,191	499,191	0	0.00
Manufactured Homes	301,077	301,077	0	0	3,505	3,505	0	0.00
Miscellaneous	80,247	80,247	0	0	1,017	1,017	0	0.00
Total	385,635,235	385,635,235	0	0	3,834,043	3,826,130	-7,913	-0.21

3.2 Net Tax and Effective Tax Rate by Property Type

Property Type	Net Tax (in \$1,000's)				Effective Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	1,741,514	1,747,121	5,607	0.32	1.18	1.19	0.00	0.32
Res Nonhomestead	294,791	295,808	1,016	0.34	1.37	1.38	0.00	0.34
Apartments	139,578	140,164	586	0.42	1.77	1.78	0.01	0.42
Low-Income Apts	17,971	6,084	-11,888	-66.15	1.12	0.38	-0.74	-66.15
Seasonal Rec	285,969	286,311	342	0.12	0.93	0.94	0.00	0.12
C/I First Tier	149,041	149,530	489	0.33	2.24	2.24	0.01	0.33
C/I Second Tier	741,930	744,226	2,296	0.31	3.33	3.34	0.01	0.31
Public Utility	311,920	312,426	507	0.16	2.73	2.73	0.00	0.16
Ag Homestead: House	121,852	122,069	217	0.18	0.95	0.95	0.00	0.18
Ag Homestead: Land	274,824	275,193	369	0.13	0.38	0.38	0.00	0.13
Ag Nonhomestead	337,199	337,634	435	0.13	0.67	0.67	0.00	0.13
Manufactured Homes	4,899	4,918	19	0.38	1.63	1.63	0.01	0.38
Miscellaneous	1,566	1,571	5	0.34	1.95	1.96	0.01	0.34
Total	4,423,054	4,423,055	1	0.00	1.15	1.15	0.00	0.00

3.3 Spread Levies by Taxing Jurisdiction

Taxing Jurisdiction	Market Value Spread Levies (in \$1,000's)				Tax Capacity Spread Levies (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	179	179	0	0.00	1,792,974	1,792,973	-1	0
City/Town	7,557	7,557	0	0.00	1,133,445	1,133,445	0	0
School Dist	404,246	404,221	-26	-0.01	780,646	780,620	-26	0
Special Dist	1,013	1,013	0	0.00	66,147	66,147	0	0
Total	412,995	412,969	-26	-0.01	3,773,212	3,773,185	-27	0

3.4 Tax Rates by Taxing Jurisdiction

Taxing Jurisdiction	MV Tax Rate				NTC Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0.001	0.001	0.000	0.35	47.67	47.77	0.10	0.21
City/Town	0.033	0.033	0.000	0.35	30.00	30.06	0.06	0.21
School Dist	1.760	1.766	0.006	0.34	20.84	20.89	0.04	0.21
Special Dist	0.004	0.004	0.000	0.35	1.75	1.75	0.00	0.21
Total	1.798	1.804	0.006	0.34	100.27	100.48	0.21	0.21

3.5 Tax Base Summary

(in \$1,000's)	Base	Alt	Chg	Pct Chg
Tax Capacity	3,834,043	3,826,130	-7,913	-0.21
TIF Value	39,509	39,509	0	0.00
Powerline Value	2,032	2,032	0	0.00
FD Contribution Value	12,733	12,733	0	0.00
Taxable Net Tax Capacity	3,779,768	3,771,855	-7,913	-0.21
FD Distribution Value	12,914	12,914	0	0.00

3.6 Homestead Property Tax Examples

	Homestead Value		Net Tax			
	Base	Alt	Base	Alt	Chg	Pct Chg
Low Value	142,600	142,600	1,442	1,445	3	0.21
Avg Value	213,800	213,800	2,348	2,353	5	0.21
High Value	285,000	285,000	3,254	3,261	7	0.22

4 REGION: NORTHWEST CITIES

- Base: Pay 2022 Certified Levies and Values per Abstract; 4d Tier Break at \$100k
- Alt: SF3945, 4d tier 1 classification rate reduced to 0.25 pct

4.1 Estimated Market Value and Tax Capacity by Property Type

Property Type	Estimated Market Value (in \$1,000's)				Tax Capacity (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	8,201,401	8,201,401	0	0	71,263	71,263	0	0.00
Res Nonhomestead	1,390,502	1,390,502	0	0	14,444	14,444	0	0.00
Apartments	1,063,385	1,063,385	0	0	13,292	13,292	0	0.00
Low-Income Apts	153,688	153,688	0	0	1,147	384	-762	-66.49
Seasonal Rec	557,208	557,208	0	0	5,806	5,806	0	0.00
C/I First Tier	694,087	694,087	0	0	10,411	10,411	0	0.00
C/I Second Tier	1,943,909	1,943,909	0	0	38,878	38,878	0	0.00
Public Utility	233,690	233,690	0	0	4,669	4,669	0	0.00
Ag Homestead: House	22,446	22,446	0	0	187	187	0	0.00
Ag Homestead: Land	73,957	73,957	0	0	464	464	0	0.00
Ag Nonhomestead	122,011	122,011	0	0	1,213	1,213	0	0.00
Manufactured Homes	30,994	30,994	0	0	372	372	0	0.00
Miscellaneous	8,861	8,861	0	0	108	108	0	0.00
Total	14,496,139	14,496,139	0	0	162,255	161,493	-762	-0.47

4.2 Net Tax and Effective Tax Rate by Property Type

Property Type	Net Tax (in \$1,000's)				Effective Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	103,787	104,131	344	0.33	1.27	1.27	0.00	0.33
Res Nonhomestead	20,601	20,671	69	0.34	1.48	1.49	0.00	0.34
Apartments	17,424	17,459	35	0.20	1.64	1.64	0.00	0.20
Low-Income Apts	1,644	555	-1,089	-66.25	1.07	0.36	-0.71	-66.25
Seasonal Rec	6,749	6,765	16	0.23	1.21	1.21	0.00	0.23
C/I First Tier	14,847	14,886	39	0.26	2.14	2.14	0.01	0.26
C/I Second Tier	53,486	53,608	122	0.23	2.75	2.76	0.01	0.23
Public Utility	7,248	7,266	18	0.24	3.10	3.11	0.01	0.24
Ag Homestead: House	282	282	1	0.22	1.25	1.26	0.00	0.22
Ag Homestead: Land	479	480	1	0.20	0.65	0.65	0.00	0.20
Ag Nonhomestead	1,394	1,397	3	0.24	1.14	1.14	0.00	0.24
Manufactured Homes	518	520	2	0.34	1.67	1.68	0.01	0.34
Miscellaneous	169	170	1	0.36	1.91	1.92	0.01	0.36
Total	228,628	228,188	-440	-0.19	1.58	1.57	0.00	-0.19

4.3 Spread Levies by Taxing Jurisdiction

Taxing Jurisdiction	Market Value Spread Levies (in \$1,000's)				Tax Capacity Spread Levies (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0	0	0	0.00	70,003	69,779	-224	-0.32
City/Town	0	0	0	0.00	83,625	83,624	-1	0.00
School Dist	23,695	23,646	-49	-0.21	36,449	36,361	-89	-0.24
Special Dist	286	286	0	0.00	4,787	4,787	0	0.00
Total	23,982	23,932	-49	-0.20	194,864	194,551	-313	-0.16

4.4 Tax Rates by Taxing Jurisdiction

Taxing Jurisdiction	MV Tax Rate				NTC Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0.000	0.000	0.000	0.00	44.65	44.72	0.07	0.17
City/Town	0.000	0.000	0.000	0.00	53.08	53.34	0.26	0.49
School Dist	1.746	1.752	0.006	0.36	23.38	23.44	0.06	0.24
Special Dist	0.021	0.021	0.000	0.56	3.04	3.05	0.01	0.49
Total	1.767	1.773	0.006	0.36	124.15	124.55	0.40	0.33

4.5 Tax Base Summary

(in \$1,000's)	Base	Alt	Chg	Pct Chg
Tax Capacity	162,255	161,493	-762	-0.47
TIF Value	4,697	4,697	0	0.00
Powerline Value	6	6	0	0.00
FD Contribution Value	0	0	0	0.00
Taxable Net Tax Capacity	157,552	156,790	-762	-0.48
FD Distribution Value	0	0	0	0.00

4.6 Homestead Property Tax Examples

	Homestead Value		Net Tax			
	Base	Alt	Base	Alt	Chg	Pct Chg
Low Value	112,500	112,500	1,259	1,263	4	0.32
Avg Value	168,600	168,600	2,117	2,124	7	0.33
High Value	224,800	224,800	2,977	2,987	10	0.34

5 REGION: NORTHWEST TOWNS

- Base: Pay 2022 Certified Levies and Values per Abstract; 4d Tier Break at \$100k
- Alt: SF3945, 4d tier 1 classification rate reduced to 0.25 pct

5.1 Estimated Market Value and Tax Capacity by Property Type

Property Type	Estimated Market Value (in \$1,000's)				Tax Capacity (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	8,915,748	8,915,748	0	0	83,530	83,530	0	0
Res Nonhomestead	1,228,350	1,228,350	0	0	12,984	12,984	0	0
Apartments	12,773	12,773	0	0	160	160	0	0
Seasonal Rec	6,746,337	6,746,337	0	0	68,529	68,529	0	0
C/I First Tier	236,281	236,281	0	0	3,544	3,544	0	0
C/I Second Tier	596,733	596,733	0	0	11,935	11,935	0	0
Public Utility	1,186,666	1,186,666	0	0	23,711	23,711	0	0
Ag Homestead: House	1,958,218	1,958,218	0	0	16,615	16,615	0	0
Ag Homestead: Land	13,639,800	13,639,800	0	0	85,862	85,862	0	0
Ag Nonhomestead	10,434,255	10,434,255	0	0	103,750	103,750	0	0
Manufactured Homes	3,864	3,864	0	0	47	47	0	0
Miscellaneous	1,011	1,011	0	0	15	15	0	0
Total	44,960,037	44,960,037	0	0	410,681	410,681	0	0

5.2 Net Tax and Effective Tax Rate by Property Type

Property Type	Net Tax (in \$1,000's)				Effective Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	77,928	78,035	107	0.14	0.87	0.88	0	0.14
Res Nonhomestead	11,933	11,949	16	0.14	0.97	0.97	0	0.14
Apartments	145	146	0	0.14	1.14	1.14	0	0.14
Seasonal Rec	57,352	57,398	46	0.08	0.85	0.85	0	0.08
C/I First Tier	3,604	3,608	5	0.13	1.53	1.53	0	0.13
C/I Second Tier	14,397	14,411	14	0.10	2.41	2.42	0	0.10
Public Utility	28,252	28,276	24	0.09	2.38	2.38	0	0.09
Ag Homestead: House	17,130	17,153	23	0.14	0.87	0.88	0	0.14
Ag Homestead: Land	50,735	50,788	53	0.11	0.37	0.37	0	0.11
Ag Nonhomestead	67,889	67,952	63	0.09	0.65	0.65	0	0.09
Manufactured Homes	45	45	0	0.19	1.16	1.17	0	0.19
Miscellaneous	14	14	0	0.13	1.38	1.38	0	0.13
Total	329,424	329,776	352	0.11	0.73	0.73	0	0.11

5.3 Spread Levies by Taxing Jurisdiction

Taxing Jurisdiction	Market Value Spread Levies (in \$1,000's)				Tax Capacity Spread Levies (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0	0	0	0.0	175,335	175,559	224	0.13
City/Town	0	0	0	0.0	40,956	40,956	0	0.00
School Dist	25,116	25,167	51	0.2	68,140	68,231	90	0.13
Special Dist	210	210	0	0.0	14,344	14,344	0	0.00
Total	25,326	25,377	51	0.2	298,775	299,089	314	0.11

5.4 Tax Rates by Taxing Jurisdiction

Taxing Jurisdiction	MV Tax Rate				NTC Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0.000	0.000	0.000	0.0	42.75	42.81	0.05	0.13
City/Town	0.000	0.000	0.000	0.0	9.99	9.99	0.00	0.00
School Dist	1.778	1.781	0.004	0.2	16.62	16.64	0.02	0.13
Special Dist	0.015	0.015	0.000	0.0	3.50	3.50	0.00	0.00
Total	1.793	1.796	0.004	0.2	72.86	72.93	0.08	0.11

5.5 Tax Base Summary

(in \$1,000's)	Base	Alt	Chg	Pct Chg
Tax Capacity	410,681	410,681	0	0
TIF Value	78	78	0	0
Powerline Value	371	371	0	0
FD Contribution Value	0	0	0	0
Taxable Net Tax Capacity	410,233	410,233	0	0
FD Distribution Value	0	0	0	0

5.6 Homestead Property Tax Examples

	Homestead Value		Net Tax			
	Base	Alt	Base	Alt	Chg	Pct Chg
Low Value	167,500	167,500	1,359	1,361	2	0.15
Avg Value	251,200	251,200	2,174	2,177	3	0.14
High Value	334,800	334,800	2,988	2,991	3	0.10

6 REGION: NORTH CENTRAL CITIES

- Base: Pay 2022 Certified Levies and Values per Abstract; 4d Tier Break at \$100k
- Alt: SF3945, 4d tier 1 classification rate reduced to 0.25 pct

6.1 Estimated Market Value and Tax Capacity by Property Type

Property Type	Estimated Market Value (in \$1,000's)				Tax Capacity (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	5,044,028	5,044,028	0	0	44,540	44,540	0	0.00
Res Nonhomestead	1,040,787	1,040,787	0	0	11,204	11,204	0	0.00
Apartments	439,734	439,734	0	0	5,497	5,497	0	0.00
Low-Income Apts	115,845	115,845	0	0	862	290	-572	-66.39
Seasonal Rec	2,727,532	2,727,532	0	0	28,778	28,778	0	0.00
C/I First Tier	549,152	549,152	0	0	8,237	8,237	0	0.00
C/I Second Tier	1,182,395	1,182,395	0	0	23,648	23,648	0	0.00
Public Utility	145,508	145,508	0	0	2,904	2,904	0	0.00
Ag Homestead: House	32,633	32,633	0	0	261	261	0	0.00
Ag Homestead: Land	54,020	54,020	0	0	277	277	0	0.00
Ag Nonhomestead	95,495	95,495	0	0	912	912	0	0.00
Manufactured Homes	11,402	11,402	0	0	137	137	0	0.00
Miscellaneous	9,751	9,751	0	0	121	121	0	0.00
Total	11,448,281	11,448,281	0	0	127,378	126,806	-572	-0.45

6.2 Net Tax and Effective Tax Rate by Property Type

Property Type	Net Tax (in \$1,000's)				Effective Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	56,240	56,453	213	0.38	1.11	1.12	0.00	0.38
Res Nonhomestead	14,425	14,486	62	0.43	1.39	1.39	0.01	0.43
Apartments	7,638	7,675	37	0.48	1.74	1.75	0.01	0.48
Low-Income Apts	1,305	442	-864	-66.16	1.13	0.38	-0.75	-66.16
Seasonal Rec	26,794	26,815	21	0.08	0.98	0.98	0.00	0.08
C/I First Tier	12,213	12,270	57	0.47	2.22	2.23	0.01	0.47
C/I Second Tier	39,768	39,913	145	0.37	3.36	3.38	0.01	0.37
Public Utility	4,919	4,938	19	0.38	3.38	3.39	0.01	0.38
Ag Homestead: House	356	358	1	0.31	1.09	1.10	0.00	0.31
Ag Homestead: Land	240	241	1	0.39	0.45	0.45	0.00	0.39
Ag Nonhomestead	824	826	2	0.30	0.86	0.87	0.00	0.30
Manufactured Homes	198	199	1	0.54	1.74	1.75	0.01	0.54
Miscellaneous	176	177	1	0.49	1.81	1.82	0.01	0.49
Total	165,097	164,793	-304	-0.18	1.44	1.44	0.00	-0.18

6.3 Spread Levies by Taxing Jurisdiction

Taxing Jurisdiction	Market Value Spread Levies (in \$1,000's)				Tax Capacity Spread Levies (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0	0	0	0.00	49,310	49,117	-194	-0.39
City/Town	0	0	0	0.00	61,857	61,857	1	0.00
School Dist	10,838	10,792	-46	-0.42	23,980	23,898	-82	-0.34
Special Dist	0	0	0	0.00	1,157	1,157	0	0.00
Total	10,838	10,792	-46	-0.42	136,304	136,029	-275	-0.20

6.4 Tax Rates by Taxing Jurisdiction

Taxing Jurisdiction	MV Tax Rate				NTC Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0.000	0.00	0.000	0.00	39.62	39.65	0.03	0.07
City/Town	0.000	0.00	0.000	0.00	49.36	49.58	0.23	0.46
School Dist	1.267	1.27	0.003	0.25	19.42	19.44	0.02	0.12
Special Dist	0.000	0.00	0.000	0.00	0.92	0.93	0.00	0.46
Total	1.267	1.27	0.003	0.25	109.32	109.60	0.28	0.26

6.5 Tax Base Summary

(in \$1,000's)	Base	Alt	Chg	Pct Chg
Tax Capacity	127,378	126,806	-572	-0.45
TIF Value	2,047	2,047	0	0.00
Powerline Value	3	3	0	0.00
FD Contribution Value	0	0	0	0.00
Taxable Net Tax Capacity	125,328	124,756	-572	-0.46
FD Distribution Value	0	0	0	0.00

6.6 Homestead Property Tax Examples

	Homestead Value		Net Tax			
	Base	Alt	Base	Alt	Chg	Pct Chg
Low Value	119,400	119,400	1,167	1,170	3	0.26
Avg Value	179,100	179,100	1,954	1,959	5	0.26
High Value	238,700	238,700	2,740	2,747	7	0.26

7 REGION: NORTH CENTRAL TOWNS

- Base: Pay 2022 Certified Levies and Values per Abstract; 4d Tier Break at \$100k
- Alt: SF3945, 4d tier 1 classification rate reduced to 0.25 pct

7.1 Estimated Market Value and Tax Capacity by Property Type

Property Type	Estimated Market Value (in \$1,000's)				Tax Capacity (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	9,116,171	9,116,171	0	0	83,439	83,439	0	0.00
Res Nonhomestead	1,161,481	1,161,481	0	0	12,344	12,344	0	0.00
Apartments	42,796	42,796	0	0	535	535	0	0.00
Low-Income Apts	218	218	0	0	2	1	-1	-66.67
Seasonal Rec	8,123,790	8,123,790	0	0	82,489	82,489	0	0.00
C/I First Tier	232,899	232,899	0	0	3,493	3,493	0	0.00
C/I Second Tier	333,407	333,407	0	0	6,668	6,668	0	0.00
Public Utility	1,221,655	1,221,655	0	0	24,414	24,414	0	0.00
Ag Homestead: House	1,463,488	1,463,488	0	0	12,093	12,093	0	0.00
Ag Homestead: Land	3,475,659	3,475,659	0	0	18,451	18,451	0	0.00
Ag Nonhomestead	2,886,806	2,886,806	0	0	28,154	28,154	0	0.00
Manufactured Homes	6,396	6,396	0	0	79	79	0	0.00
Miscellaneous	2,768	2,768	0	0	39	39	0	0.00
Total	28,067,532	28,067,532	0	0	272,200	272,199	-1	0.00

7.2 Net Tax and Effective Tax Rate by Property Type

Property Type	Net Tax (in \$1,000's)				Effective Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	75,983	76,103	121	0.16	0.83	0.83	0.00	0.16
Res Nonhomestead	11,088	11,105	17	0.16	0.95	0.96	0.00	0.16
Apartments	464	464	1	0.14	1.08	1.09	0.00	0.14
Low-Income Apts	2	1	-1	-66.61	0.84	0.28	-0.56	-66.61
Seasonal Rec	65,516	65,576	60	0.09	0.81	0.81	0.00	0.09
C/I First Tier	3,444	3,448	5	0.13	1.48	1.48	0.00	0.13
C/I Second Tier	8,033	8,041	8	0.10	2.41	2.41	0.00	0.10
Public Utility	29,407	29,433	26	0.09	2.41	2.41	0.00	0.09
Ag Homestead: House	13,186	13,210	24	0.18	0.90	0.90	0.00	0.18
Ag Homestead: Land	11,614	11,636	23	0.20	0.33	0.33	0.00	0.20
Ag Nonhomestead	21,043	21,072	29	0.14	0.73	0.73	0.00	0.14
Manufactured Homes	72	72	0	0.15	1.12	1.12	0.00	0.15
Miscellaneous	32	32	0	0.12	1.14	1.15	0.00	0.12
Total	239,882	240,194	312	0.13	0.85	0.86	0.00	0.13

7.3 Spread Levies by Taxing Jurisdiction

Taxing Jurisdiction	Market Value Spread Levies (in \$1,000's)				Tax Capacity Spread Levies (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0	0	0	0.00	117,578	117,766	188	0.16
City/Town	0	0	0	0.00	35,314	35,314	0	0.00
School Dist	18,017	18,063	46	0.26	51,957	52,042	84	0.16
Special Dist	0	0	0	0.00	2,666	2,666	0	0.00
Total	18,017	18,063	46	0.26	207,516	207,788	273	0.13

7.4 Tax Rates by Taxing Jurisdiction

Taxing Jurisdiction	MV Tax Rate				NTC Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0.000	0.000	0.000	0.00	43.24	43.31	0.07	0.16
City/Town	0.000	0.000	0.000	0.00	12.99	12.99	0.00	0.00
School Dist	1.321	1.324	0.003	0.26	19.12	19.15	0.03	0.16
Special Dist	0.000	0.000	0.000	0.00	0.98	0.98	0.00	0.00
Total	1.321	1.324	0.003	0.26	76.33	76.43	0.10	0.13

7.5 Tax Base Summary

(in \$1,000's)	Base	Alt	Chg	Pct Chg
Tax Capacity	272,200	272,199	-1	0
TIF Value	64	64	0	0
Powerline Value	59	59	0	0
FD Contribution Value	0	0	0	0
Taxable Net Tax Capacity	272,077	272,076	-1	0
FD Distribution Value	0	0	0	0

7.6 Homestead Property Tax Examples

	Homestead Value		Net Tax			
	Base	Alt	Base	Alt	Chg	Pct Chg
Low Value	150,000	150,000	1,162	1,164	2	0.17
Avg Value	224,800	224,800	1,883	1,886	3	0.16
High Value	299,700	299,700	2,605	2,609	4	0.15

8 REGION: TACONITE CITIES

- Base: Pay 2022 Certified Levies and Values per Abstract; 4d Tier Break at \$100k
- Alt: SF3945, 4d tier 1 classification rate reduced to 0.25 pct

8.1 Estimated Market Value and Tax Capacity by Property Type

Property Type	Estimated Market Value (in \$1,000's)				Tax Capacity (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	3,351,134	3,351,134	0	0	26,712	26,712	0	0.00
Res Nonhomestead	637,911	637,911	0	0	6,768	6,768	0	0.00
Apartments	173,370	173,370	0	0	2,167	2,167	0	0.00
Low-Income Apts	63,721	63,721	0	0	478	159	-319	-66.67
Seasonal Rec	383,456	383,456	0	0	3,889	3,889	0	0.00
C/I First Tier	328,678	328,678	0	0	4,930	4,930	0	0.00
C/I Second Tier	637,441	637,441	0	0	12,749	12,749	0	0.00
Public Utility	624,806	624,806	0	0	12,493	12,493	0	0.00
Ag Homestead: House	9,457	9,457	0	0	79	79	0	0.00
Ag Homestead: Land	8,789	8,789	0	0	44	44	0	0.00
Ag Nonhomestead	165,728	165,728	0	0	1,636	1,636	0	0.00
Manufactured Homes	5,293	5,293	0	0	63	63	0	0.00
Miscellaneous	6,821	6,821	0	0	105	105	0	0.00
Total	6,396,604	6,396,604	0	0	72,115	71,796	-319	-0.44

8.2 Net Tax and Effective Tax Rate by Property Type

Property Type	Net Tax (in \$1,000's)				Effective Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	37,460	37,652	193	0.51	1.12	1.12	0.01	0.51
Res Nonhomestead	11,704	11,754	50	0.43	1.83	1.84	0.01	0.43
Apartments	3,780	3,798	18	0.47	2.18	2.19	0.01	0.47
Low-Income Apts	844	283	-561	-66.47	1.32	0.44	-0.88	-66.47
Seasonal Rec	5,054	5,062	8	0.16	1.32	1.32	0.00	0.16
C/I First Tier	9,096	9,136	41	0.45	2.77	2.78	0.01	0.45
C/I Second Tier	26,589	26,654	65	0.24	4.17	4.18	0.01	0.24
Public Utility	21,325	21,355	30	0.14	3.41	3.42	0.00	0.14
Ag Homestead: House	126	127	1	0.41	1.33	1.34	0.01	0.41
Ag Homestead: Land	44	44	0	0.51	0.50	0.50	0.00	0.51
Ag Nonhomestead	2,474	2,482	8	0.32	1.49	1.50	0.00	0.32
Manufactured Homes	101	102	1	0.49	1.91	1.92	0.01	0.49
Miscellaneous	208	209	1	0.35	3.06	3.07	0.01	0.35
Total	118,804	118,657	-147	-0.12	1.86	1.86	0.00	-0.12

8.3 Spread Levies by Taxing Jurisdiction

Taxing Jurisdiction	Market Value Spread Levies (in \$1,000's)				Tax Capacity Spread Levies (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0	0	0	0.00	34,064	33,959	-105	-0.31
City/Town	0	0	0	0.00	49,438	49,438	0	0.00
School Dist	6,449	6,432	-17	-0.27	9,355	9,325	-29	-0.31
Special Dist	0	0	0	0.00	1,553	1,553	0	0.00
Total	6,449	6,432	-17	-0.27	94,409	94,275	-134	-0.14

8.4 Tax Rates by Taxing Jurisdiction

Taxing Jurisdiction	MV Tax Rate				NTC Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0.000	0.000	0.000	0.00	57.13	57.25	0.12	0.21
City/Town	0.000	0.000	0.000	0.00	77.48	77.87	0.39	0.50
School Dist	1.123	1.126	0.003	0.29	16.69	16.73	0.04	0.23
Special Dist	0.000	0.000	0.000	0.00	2.43	2.45	0.01	0.50
Total	1.123	1.126	0.003	0.29	153.73	154.29	0.56	0.36

8.5 Tax Base Summary

(in \$1,000's)	Base	Alt	Chg	Pct Chg
Tax Capacity	72,115	71,796	-319	-0.44
TIF Value	868	868	0	0.00
Powerline Value	49	49	0	0.00
FD Contribution Value	7,388	7,388	0	0.00
Taxable Net Tax Capacity	63,810	63,491	-319	-0.50
FD Distribution Value	10,433	10,433	0	0.00

8.6 Homestead Property Tax Examples

	Homestead Value		Net Tax			
	Base	Alt	Base	Alt	Chg	Pct Chg
Low Value	81,700	81,700	573	576	3	0.52
Avg Value	122,500	122,500	1,303	1,308	5	0.38
High Value	163,300	163,300	2,032	2,041	9	0.44

9 REGION: TACONITE TOWNS

- Base: Pay 2022 Certified Levies and Values per Abstract; 4d Tier Break at \$100k
- Alt: SF3945, 4d tier 1 classification rate reduced to 0.25 pct

9.1 Estimated Market Value and Tax Capacity by Property Type

Property Type	Estimated Market Value (in \$1,000's)				Tax Capacity (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	6,249,825	6,249,825	0	0	56,915	56,915	0	0
Res Nonhomestead	1,059,350	1,059,350	0	0	11,683	11,683	0	0
Apartments	14,225	14,225	0	0	178	178	0	0
Seasonal Rec	6,114,040	6,114,040	0	0	61,535	61,535	0	0
C/I First Tier	108,739	108,739	0	0	1,631	1,631	0	0
C/I Second Tier	356,730	356,730	0	0	7,135	7,135	0	0
Public Utility	666,482	666,482	0	0	13,323	13,323	0	0
Ag Homestead: House	227,016	227,016	0	0	1,835	1,835	0	0
Ag Homestead: Land	335,063	335,063	0	0	1,685	1,685	0	0
Ag Nonhomestead	1,964,490	1,964,490	0	0	19,350	19,350	0	0
Manufactured Homes	1,633	1,633	0	0	20	20	0	0
Miscellaneous	1,427	1,427	0	0	23	23	0	0
Total	17,099,019	17,099,019	0	0	175,313	175,313	0	0

9.2 Net Tax and Effective Tax Rate by Property Type

Property Type	Net Tax (in \$1,000's)				Effective Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	49,889	49,991	102	0.20	0.80	0.80	0	0.20
Res Nonhomestead	11,649	11,668	19	0.16	1.10	1.10	0	0.16
Apartments	184	184	0	0.16	1.29	1.30	0	0.16
Seasonal Rec	60,672	60,759	87	0.14	0.99	0.99	0	0.14
C/I First Tier	1,814	1,817	3	0.14	1.67	1.67	0	0.14
C/I Second Tier	11,928	11,937	9	0.08	3.34	3.35	0	0.08
Public Utility	20,373	20,396	23	0.11	3.06	3.06	0	0.11
Ag Homestead: House	1,880	1,883	3	0.15	0.83	0.83	0	0.15
Ag Homestead: Land	882	885	2	0.24	0.26	0.26	0	0.24
Ag Nonhomestead	16,705	16,735	30	0.18	0.85	0.85	0	0.18
Manufactured Homes	20	20	0	0.14	1.21	1.21	0	0.14
Miscellaneous	33	33	0	0.12	2.30	2.30	0	0.12
Total	176,030	176,309	278	0.16	1.03	1.03	0	0.16

9.3 Spread Levies by Taxing Jurisdiction

Taxing Jurisdiction	Market Value Spread Levies (in \$1,000's)				Tax Capacity Spread Levies (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0	0	0	0.00	98,535	98,768	233	0.24
City/Town	0	0	0	0.00	22,849	22,849	0	0.00
School Dist	9,386	9,403	17	0.18	24,311	24,340	29	0.12
Special Dist	0	0	0	0.00	5,496	5,496	0	0.00
Total	9,386	9,403	17	0.18	151,192	151,454	262	0.17

9.4 Tax Rates by Taxing Jurisdiction

Taxing Jurisdiction	MV Tax Rate				NTC Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0.000	0.000	0.000	0.00	58.34	58.48	0.14	0.24
City/Town	0.000	0.000	0.000	0.00	13.65	13.65	0.00	0.00
School Dist	1.077	1.079	0.002	0.18	14.48	14.50	0.02	0.12
Special Dist	0.000	0.000	0.000	0.00	3.24	3.24	0.00	0.00
Total	1.077	1.079	0.002	0.18	89.71	89.87	0.15	0.17

9.5 Tax Base Summary

(in \$1,000's)	Base	Alt	Chg	Pct Chg
Tax Capacity	175,313	175,313	0	0
TIF Value	0	0	0	0
Powerline Value	129	129	0	0
FD Contribution Value	5,345	5,345	0	0
Taxable Net Tax Capacity	169,839	169,839	0	0
FD Distribution Value	2,481	2,481	0	0

9.6 Homestead Property Tax Examples

	Homestead Value		Net Tax			
	Base	Alt	Base	Alt	Chg	Pct Chg
Low Value	147,300	147,300	975	977	2	0.21
Avg Value	220,900	220,900	1,774	1,778	4	0.23
High Value	294,500	294,500	2,573	2,578	5	0.19

10 REGION: DULUTH AREA

- Base: Pay 2022 Certified Levies and Values per Abstract; 4d Tier Break at \$100k
- Alt: SF3945, 4d tier 1 classification rate reduced to 0.25 pct

10.1 Estimated Market Value and Tax Capacity by Property Type

Property Type	Estimated Market Value (in \$1,000's)				Tax Capacity (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	6,887,944	6,887,944	0	0	63,119	63,119	0	0.00
Res Nonhomestead	1,558,661	1,558,661	0	0	16,533	16,533	0	0.00
Apartments	723,191	723,191	0	0	9,040	9,040	0	0.00
Low-Income Apts	135,853	135,853	0	0	1,019	340	-679	-66.67
Seasonal Rec	177,880	177,880	0	0	1,799	1,799	0	0.00
C/I First Tier	260,097	260,097	0	0	3,901	3,901	0	0.00
C/I Second Tier	1,679,543	1,679,543	0	0	33,591	33,591	0	0.00
Public Utility	208,760	208,760	0	0	4,175	4,175	0	0.00
Ag Homestead: House	15,062	15,062	0	0	137	137	0	0.00
Ag Homestead: Land	13,044	13,044	0	0	65	65	0	0.00
Ag Nonhomestead	145,677	145,677	0	0	1,425	1,425	0	0.00
Manufactured Homes	29,682	29,682	0	0	303	303	0	0.00
Miscellaneous	2,996	2,996	0	0	42	42	0	0.00
Total	11,838,389	11,838,389	0	0	135,150	134,470	-679	-0.50

10.2 Net Tax and Effective Tax Rate by Property Type

Property Type	Net Tax (in \$1,000's)				Effective Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	98,298	98,771	473	0.48	1.43	1.43	0.01	0.48
Res Nonhomestead	25,947	26,081	134	0.51	1.66	1.67	0.01	0.51
Apartments	14,375	14,452	77	0.53	1.99	2.00	0.01	0.53
Low-Income Apts	1,663	558	-1,106	-66.48	1.22	0.41	-0.81	-66.48
Seasonal Rec	2,295	2,303	8	0.33	1.29	1.29	0.00	0.33
C/I First Tier	6,498	6,528	30	0.46	2.50	2.51	0.01	0.46
C/I Second Tier	63,477	63,739	262	0.41	3.78	3.80	0.02	0.41
Public Utility	7,437	7,461	24	0.32	3.56	3.57	0.01	0.32
Ag Homestead: House	180	181	1	0.34	1.20	1.20	0.00	0.34
Ag Homestead: Land	43	44	0	0.52	0.33	0.33	0.00	0.52
Ag Nonhomestead	1,535	1,540	5	0.32	1.05	1.06	0.00	0.32
Manufactured Homes	487	489	2	0.46	1.64	1.65	0.01	0.46
Miscellaneous	66	66	0	0.39	2.19	2.20	0.01	0.39
Total	222,303	222,211	-92	-0.04	1.88	1.88	0.00	-0.04

10.3 Spread Levies by Taxing Jurisdiction

Taxing Jurisdiction	Market Value Spread Levies (in \$1,000's)				Tax Capacity Spread Levies (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0	0	0	0	85,907	85,781	-126	-0.15
City/Town	2,660	2,660	0	0	51,459	51,459	0	0.00
School Dist	15,724	15,724	0	0	35,370	35,370	0	0.00
Special Dist	0	0	0	0	5,712	5,712	0	0.00
Total	18,384	18,384	0	0	178,447	178,321	-126	-0.07

10.4 Tax Rates by Taxing Jurisdiction

Taxing Jurisdiction	MV Tax Rate				NTC Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0.000	0.000	0.000	0.0	67.97	68.23	0.26	0.38
City/Town	0.234	0.236	0.001	0.6	39.41	39.62	0.21	0.52
School Dist	1.384	1.392	0.008	0.6	28.64	28.79	0.15	0.52
Special Dist	0.000	0.000	0.000	0.0	4.37	4.40	0.02	0.52
Total	1.618	1.628	0.010	0.6	140.40	141.04	0.64	0.45

10.5 Tax Base Summary

(in \$1,000's)	Base	Alt	Chg	Pct Chg
Tax Capacity	135,150	134,470	-679	-0.50
TIF Value	4,466	4,466	0	0.00
Powerline Value	61	61	0	0.00
FD Contribution Value	0	0	0	0.00
Taxable Net Tax Capacity	130,623	129,944	-679	-0.52
FD Distribution Value	0	0	0	0.00

10.6 Homestead Property Tax Examples

	Homestead Value		Net Tax			
	Base	Alt	Base	Alt	Chg	Pct Chg
Low Value	152,000	152,000	2,049	2,059	10	0.49
Avg Value	227,900	227,900	3,334	3,349	15	0.45
High Value	303,700	303,700	4,616	4,638	22	0.48

11 REGION: EAST CENTRAL CITIES

- Base: Pay 2022 Certified Levies and Values per Abstract; 4d Tier Break at \$100k
- Alt: SF3945, 4d tier 1 classification rate reduced to 0.25 pct

11.1 Estimated Market Value and Tax Capacity by Property Type

Property Type	Estimated Market Value (in \$1,000's)				Tax Capacity (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	5,830,750	5,830,750	0	0	52,704	52,704	0	0.00
Res Nonhomestead	762,397	762,397	0	0	7,880	7,880	0	0.00
Apartments	315,514	315,514	0	0	3,944	3,944	0	0.00
Low-Income Apts	106,882	106,882	0	0	801	267	-534	-66.63
Seasonal Rec	116,840	116,840	0	0	1,181	1,181	0	0.00
C/I First Tier	347,349	347,349	0	0	5,210	5,210	0	0.00
C/I Second Tier	800,398	800,398	0	0	16,008	16,008	0	0.00
Public Utility	134,232	134,232	0	0	2,678	2,678	0	0.00
Ag Homestead: House	88,217	88,217	0	0	814	814	0	0.00
Ag Homestead: Land	92,081	92,081	0	0	476	476	0	0.00
Ag Nonhomestead	86,334	86,334	0	0	854	854	0	0.00
Manufactured Homes	25,930	25,930	0	0	281	281	0	0.00
Miscellaneous	1,779	1,779	0	0	22	22	0	0.00
Total	8,708,704	8,708,704	0	0	92,853	92,320	-534	-0.57

11.2 Net Tax and Effective Tax Rate by Property Type

Property Type	Net Tax (in \$1,000's)				Effective Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	85,367	85,655	287	0.34	1.46	1.47	0.00	0.34
Res Nonhomestead	12,900	12,953	53	0.41	1.69	1.70	0.01	0.41
Apartments	6,493	6,520	27	0.42	2.06	2.07	0.01	0.42
Low-Income Apts	1,354	454	-899	-66.43	1.27	0.43	-0.84	-66.43
Seasonal Rec	1,858	1,864	6	0.31	1.59	1.60	0.00	0.31
C/I First Tier	9,108	9,146	38	0.42	2.62	2.63	0.01	0.42
C/I Second Tier	31,024	31,123	100	0.32	3.88	3.89	0.01	0.32
Public Utility	5,106	5,123	17	0.32	3.80	3.82	0.01	0.32
Ag Homestead: House	1,190	1,194	4	0.30	1.35	1.35	0.00	0.30
Ag Homestead: Land	413	414	2	0.39	0.45	0.45	0.00	0.39
Ag Nonhomestead	1,069	1,072	3	0.32	1.24	1.24	0.00	0.32
Manufactured Homes	440	442	2	0.38	1.70	1.70	0.01	0.38
Miscellaneous	37	37	0	0.38	2.08	2.09	0.01	0.38
Total	156,359	155,997	-362	-0.23	1.80	1.79	0.00	-0.23

11.3 Spread Levies by Taxing Jurisdiction

Taxing Jurisdiction	Market Value Spread Levies (in \$1,000's)				Tax Capacity Spread Levies (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	44	43	-1	-1.34	60,422	60,192	-230	-0.38
City/Town	0	0	0	0.00	45,023	45,015	-8	-0.02
School Dist	12,721	12,677	-44	-0.35	24,655	24,570	-85	-0.35
Special Dist	0	0	0	0.00	3,791	3,791	0	0.00
Total	12,765	12,720	-45	-0.35	133,891	133,567	-324	-0.24

11.4 Tax Rates by Taxing Jurisdiction

Taxing Jurisdiction	MV Tax Rate				NTC Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0.005	0.005	0.000	-0.70	66.35	66.49	0.14	0.20
City/Town	0.000	0.000	0.000	0.00	49.12	49.40	0.28	0.57
School Dist	1.534	1.538	0.005	0.30	27.22	27.28	0.07	0.24
Special Dist	0.000	0.000	0.000	0.00	4.14	4.16	0.02	0.59
Total	1.539	1.543	0.005	0.29	146.83	147.33	0.50	0.34

11.5 Tax Base Summary

(in \$1,000's)	Base	Alt	Chg	Pct Chg
Tax Capacity	92,853	92,320	-534	-0.57
TIF Value	1,192	1,192	0	0.00
Powerline Value	5	5	0	0.00
FD Contribution Value	0	0	0	0.00
Taxable Net Tax Capacity	91,657	91,123	-534	-0.58
FD Distribution Value	0	0	0	0.00

11.6 Homestead Property Tax Examples

	Homestead Value		Net Tax			
	Base	Alt	Base	Alt	Chg	Pct Chg
Low Value	141,300	141,300	1,932	1,939	7	0.36
Avg Value	211,900	211,900	3,171	3,181	10	0.32
High Value	282,400	282,400	4,407	4,422	15	0.34

12 REGION: EAST CENTRAL TOWNS

- Base: Pay 2022 Certified Levies and Values per Abstract; 4d Tier Break at \$100k
- Alt: SF3945, 4d tier 1 classification rate reduced to 0.25 pct

12.1 Estimated Market Value and Tax Capacity by Property Type

Property Type	Estimated Market Value (in \$1,000's)				Tax Capacity (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	7,706,333	7,706,333	0	0	70,872	70,872	0	0
Res Nonhomestead	1,030,610	1,030,610	0	0	10,692	10,692	0	0
Apartments	10,727	10,727	0	0	134	134	0	0
Seasonal Rec	2,143,196	2,143,196	0	0	21,479	21,479	0	0
C/I First Tier	121,590	121,590	0	0	1,824	1,824	0	0
C/I Second Tier	142,540	142,540	0	0	2,851	2,851	0	0
Public Utility	445,368	445,368	0	0	8,895	8,895	0	0
Ag Homestead: House	1,362,576	1,362,576	0	0	12,023	12,023	0	0
Ag Homestead: Land	1,488,556	1,488,556	0	0	7,538	7,538	0	0
Ag Nonhomestead	1,472,734	1,472,734	0	0	14,444	14,444	0	0
Manufactured Homes	7,269	7,269	0	0	85	85	0	0
Miscellaneous	1,300	1,300	0	0	19	19	0	0
Total	15,932,799	15,932,799	0	0	150,856	150,856	0	0

12.2 Net Tax and Effective Tax Rate by Property Type

Property Type	Net Tax (in \$1,000's)				Effective Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	90,473	90,651	178	0.20	1.17	1.18	0	0.20
Res Nonhomestead	13,231	13,259	28	0.21	1.28	1.29	0	0.21
Apartments	171	171	0	0.12	1.59	1.59	0	0.12
Seasonal Rec	23,793	23,831	39	0.16	1.11	1.11	0	0.16
C/I First Tier	2,423	2,428	5	0.19	1.99	2.00	0	0.19
C/I Second Tier	4,390	4,396	6	0.13	3.08	3.08	0	0.13
Public Utility	14,282	14,297	15	0.10	3.21	3.21	0	0.10
Ag Homestead: House	15,386	15,419	33	0.22	1.13	1.13	0	0.22
Ag Homestead: Land	5,104	5,119	16	0.31	0.34	0.34	0	0.31
Ag Nonhomestead	14,327	14,354	27	0.19	0.97	0.97	0	0.19
Manufactured Homes	95	95	0	0.19	1.31	1.31	0	0.19
Miscellaneous	22	22	0	0.24	1.71	1.71	0	0.24
Total	183,696	184,042	346	0.19	1.15	1.16	0	0.19

12.3 Spread Levies by Taxing Jurisdiction

Taxing Jurisdiction	Market Value Spread Levies (in \$1,000's)				Tax Capacity Spread Levies (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	135	135	1	0.44	101,103	101,337	233	0.23
City/Town	0	0	0	0.00	27,138	27,138	0	0.00
School Dist	16,136	16,176	40	0.25	35,295	35,373	77	0.22
Special Dist	0	0	0	0.00	1,685	1,685	0	0.00
Total	16,271	16,312	41	0.25	165,221	165,532	311	0.19

12.4 Tax Rates by Taxing Jurisdiction

Taxing Jurisdiction	MV Tax Rate				NTC Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0.013	0.013	0.000	0.44	67.07	67.22	0.15	0.23
City/Town	0.000	0.000	0.000	0.00	18.01	18.01	0.00	0.00
School Dist	1.511	1.515	0.004	0.25	23.43	23.48	0.05	0.22
Special Dist	0.000	0.000	0.000	0.00	1.12	1.12	0.00	0.00
Total	1.524	1.528	0.004	0.25	109.62	109.82	0.21	0.19

12.5 Tax Base Summary

(in \$1,000's)	Base	Alt	Chg	Pct Chg
Tax Capacity	150,856	150,856	0	0
TIF Value	0	0	0	0
Powerline Value	43	43	0	0
FD Contribution Value	0	0	0	0
Taxable Net Tax Capacity	150,813	150,813	0	0
FD Distribution Value	0	0	0	0

12.6 Homestead Property Tax Examples

	Homestead Value		Net Tax			
	Base	Alt	Base	Alt	Chg	Pct Chg
Low Value	159,300	159,300	1,738	1,741	3	0.17
Avg Value	238,900	238,900	2,810	2,816	6	0.21
High Value	318,400	318,400	3,881	3,889	8	0.21

13 REGION: CENTRAL MINNESOTA CITIES

- Base: Pay 2022 Certified Levies and Values per Abstract; 4d Tier Break at \$100k
- Alt: SF3945, 4d tier 1 classification rate reduced to 0.25 pct

13.1 Estimated Market Value and Tax Capacity by Property Type

Property Type	Estimated Market Value (in \$1,000's)				Tax Capacity (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	19,169,846	19,169,846	0	0	177,000	177,000	0	0.00
Res Nonhomestead	2,214,302	2,214,302	0	0	22,979	22,979	0	0.00
Apartments	1,576,805	1,576,805	0	0	19,710	19,710	0	0.00
Low-Income Apts	306,104	306,104	0	0	2,252	765	-1,487	-66.02
Seasonal Rec	133,525	133,525	0	0	1,379	1,379	0	0.00
C/I First Tier	783,814	783,814	0	0	11,757	11,757	0	0.00
C/I Second Tier	3,815,477	3,815,477	0	0	76,310	76,310	0	0.00
Public Utility	1,884,165	1,884,165	0	0	37,674	37,674	0	0.00
Ag Homestead: House	118,808	118,808	0	0	1,113	1,113	0	0.00
Ag Homestead: Land	215,074	215,074	0	0	1,147	1,147	0	0.00
Ag Nonhomestead	233,737	233,737	0	0	2,304	2,304	0	0.00
Manufactured Homes	50,408	50,408	0	0	591	591	0	0.00
Miscellaneous	12,300	12,300	0	0	137	137	0	0.00
Total	30,514,365	30,514,365	0	0	354,353	352,866	-1,487	-0.42

13.2 Net Tax and Effective Tax Rate by Property Type

Property Type	Net Tax (in \$1,000's)				Effective Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	252,662	253,546	883	0.35	1.32	1.32	0.00	0.35
Res Nonhomestead	32,490	32,605	115	0.36	1.47	1.47	0.01	0.36
Apartments	27,808	27,910	103	0.37	1.76	1.77	0.01	0.37
Low-Income Apts	3,193	1,089	-2,104	-65.88	1.04	0.36	-0.69	-65.88
Seasonal Rec	1,924	1,930	5	0.28	1.44	1.45	0.00	0.28
C/I First Tier	17,658	17,719	61	0.34	2.25	2.26	0.01	0.34
C/I Second Tier	130,290	130,667	378	0.29	3.41	3.42	0.01	0.29
Public Utility	48,374	48,485	111	0.23	2.57	2.57	0.01	0.23
Ag Homestead: House	1,479	1,483	4	0.29	1.25	1.25	0.00	0.29
Ag Homestead: Land	989	992	3	0.32	0.46	0.46	0.00	0.32
Ag Nonhomestead	2,452	2,459	7	0.29	1.05	1.05	0.00	0.29
Manufactured Homes	807	810	3	0.35	1.60	1.61	0.01	0.35
Miscellaneous	212	212	1	0.32	1.72	1.73	0.01	0.32
Total	520,338	519,908	-429	-0.08	1.71	1.70	0.00	-0.08

13.3 Spread Levies by Taxing Jurisdiction

Taxing Jurisdiction	Market Value Spread Levies (in \$1,000's)				Tax Capacity Spread Levies (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0	0	0	0.00	159,022	158,771	-252	-0.16
City/Town	2,294	2,294	0	0.00	159,541	159,548	6	0.00
School Dist	53,308	53,219	-89	-0.17	96,524	96,398	-127	-0.13
Special Dist	517	517	0	0.00	7,087	7,087	0	0.00
Total	56,118	56,029	-89	-0.16	422,174	421,803	-372	-0.09

13.4 Tax Rates by Taxing Jurisdiction

Taxing Jurisdiction	MV Tax Rate				NTC Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0.000	0.000	0.000	0.00	45.78	45.91	0.12	0.27
City/Town	0.077	0.078	0.000	0.50	45.91	46.11	0.20	0.43
School Dist	1.801	1.807	0.006	0.34	27.81	27.89	0.08	0.30
Special Dist	0.017	0.018	0.000	0.50	2.04	2.05	0.01	0.43
Total	1.896	1.902	0.007	0.35	121.54	121.96	0.41	0.34

13.5 Tax Base Summary

(in \$1,000's)	Base	Alt	Chg	Pct Chg
Tax Capacity	354,353	352,866	-1,487	-0.42
TIF Value	6,825	6,825	0	0.00
Powerline Value	53	53	0	0.00
FD Contribution Value	0	0	0	0.00
Taxable Net Tax Capacity	347,476	345,988	-1,487	-0.43
FD Distribution Value	0	0	0	0.00

13.6 Homestead Property Tax Examples

	Homestead Value		Net Tax			
	Base	Alt	Base	Alt	Chg	Pct Chg
Low Value	158,500	158,500	1,948	1,954	6	0.31
Avg Value	237,600	237,600	3,146	3,156	10	0.32
High Value	316,700	316,700	4,343	4,358	15	0.35

14 REGION: CENTRAL MINNESOTA TOWNS

- Base: Pay 2022 Certified Levies and Values per Abstract; 4d Tier Break at \$100k
- Alt: SF3945, 4d tier 1 classification rate reduced to 0.25 pct

14.1 Estimated Market Value and Tax Capacity by Property Type

Property Type	Estimated Market Value (in \$1,000's)				Tax Capacity (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	11,088,908	11,088,908	0	0	106,879	106,879	0	0
Res Nonhomestead	998,712	998,712	0	0	10,466	10,466	0	0
Apartments	4,533	4,533	0	0	57	57	0	0
Seasonal Rec	1,455,182	1,455,182	0	0	14,816	14,816	0	0
C/I First Tier	175,415	175,415	0	0	2,631	2,631	0	0
C/I Second Tier	316,226	316,226	0	0	6,325	6,325	0	0
Public Utility	520,655	520,655	0	0	10,400	10,400	0	0
Ag Homestead: House	1,518,087	1,518,087	0	0	13,960	13,960	0	0
Ag Homestead: Land	3,717,516	3,717,516	0	0	20,190	20,190	0	0
Ag Nonhomestead	1,401,179	1,401,179	0	0	13,797	13,797	0	0
Manufactured Homes	7,182	7,182	0	0	81	81	0	0
Miscellaneous	638	638	0	0	7	7	0	0
Total	21,204,235	21,204,235	0	0	199,608	199,608	0	0

14.2 Net Tax and Effective Tax Rate by Property Type

Property Type	Net Tax (in \$1,000's)				Effective Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	115,660	115,912	253	0.22	1.04	1.05	0	0.22
Res Nonhomestead	11,115	11,139	23	0.21	1.11	1.12	0	0.21
Apartments	60	60	0	0.20	1.32	1.32	0	0.20
Seasonal Rec	14,272	14,294	23	0.16	0.98	0.98	0	0.16
C/I First Tier	2,992	2,998	6	0.19	1.71	1.71	0	0.19
C/I Second Tier	8,531	8,545	13	0.16	2.70	2.70	0	0.16
Public Utility	13,990	14,011	21	0.15	2.69	2.69	0	0.15
Ag Homestead: House	15,094	15,123	29	0.19	0.99	1.00	0	0.19
Ag Homestead: Land	12,900	12,927	28	0.21	0.35	0.35	0	0.21
Ag Nonhomestead	10,720	10,740	20	0.19	0.77	0.77	0	0.19
Manufactured Homes	87	87	0	0.20	1.21	1.22	0	0.20
Miscellaneous	7	7	0	0.28	1.07	1.07	0	0.28
Total	205,427	205,843	415	0.20	0.97	0.97	0	0.20

14.3 Spread Levies by Taxing Jurisdiction

Taxing Jurisdiction	Market Value Spread Levies (in \$1,000's)				Tax Capacity Spread Levies (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0	0	0	0.00	91,794	92,046	252	0.27
City/Town	0	0	0	0.00	35,288	35,288	0	0.00
School Dist	25,632	25,697	65	0.25	50,013	50,117	104	0.21
Special Dist	0	0	0	0.00	868	868	0	0.00
Total	25,632	25,697	65	0.25	177,963	178,319	356	0.20

14.4 Tax Rates by Taxing Jurisdiction

Taxing Jurisdiction	MV Tax Rate				NTC Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0.000	0.00	0.000	0.00	46.05	46.17	0.13	0.27
City/Town	0.000	0.00	0.000	0.00	17.70	17.70	0.00	0.00
School Dist	1.765	1.77	0.004	0.25	25.09	25.14	0.05	0.21
Special Dist	0.000	0.00	0.000	0.00	0.44	0.44	0.00	0.00
Total	1.765	1.77	0.004	0.25	89.27	89.45	0.18	0.20

14.5 Tax Base Summary

(in \$1,000's)	Base	Alt	Chg	Pct Chg
Tax Capacity	199,608	199,608	0	0
TIF Value	0	0	0	0
Powerline Value	251	251	0	0
FD Contribution Value	0	0	0	0
Taxable Net Tax Capacity	199,357	199,357	0	0
FD Distribution Value	0	0	0	0

14.6 Homestead Property Tax Examples

	Homestead Value		Net Tax			
	Base	Alt	Base	Alt	Chg	Pct Chg
Low Value	210,800	210,800	2,091	2,095	4	0.19
Avg Value	316,100	316,100	3,301	3,308	7	0.21
High Value	421,300	421,300	4,505	4,514	9	0.20

15 REGION: SOUTHWEST CITIES

- Base: Pay 2022 Certified Levies and Values per Abstract; 4d Tier Break at \$100k
- Alt: SF3945, 4d tier 1 classification rate reduced to 0.25 pct

15.1 Estimated Market Value and Tax Capacity by Property Type

Property Type	Estimated Market Value (in \$1,000's)				Tax Capacity (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	7,011,420	7,011,420	0	0	57,867	57,867	0	0.00
Res Nonhomestead	1,013,334	1,013,334	0	0	10,521	10,521	0	0.00
Apartments	483,189	483,189	0	0	6,040	6,040	0	0.00
Low-Income Apts	128,905	128,905	0	0	967	322	-645	-66.67
Seasonal Rec	65,777	65,777	0	0	698	698	0	0.00
C/I First Tier	689,380	689,380	0	0	10,341	10,341	0	0.00
C/I Second Tier	1,834,633	1,834,633	0	0	36,693	36,693	0	0.00
Public Utility	167,762	167,762	0	0	3,345	3,345	0	0.00
Ag Homestead: House	20,998	20,998	0	0	174	174	0	0.00
Ag Homestead: Land	134,899	134,899	0	0	853	853	0	0.00
Ag Nonhomestead	146,938	146,938	0	0	1,462	1,462	0	0.00
Manufactured Homes	12,754	12,754	0	0	155	155	0	0.00
Miscellaneous	5,889	5,889	0	0	72	72	0	0.00
Total	11,715,878	11,715,878	0	0	129,186	128,542	-645	-0.50

15.2 Net Tax and Effective Tax Rate by Property Type

Property Type	Net Tax (in \$1,000's)				Effective Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	98,144	98,462	319	0.32	1.40	1.40	0.00	0.32
Res Nonhomestead	17,240	17,301	61	0.35	1.70	1.71	0.01	0.35
Apartments	9,497	9,532	35	0.37	1.97	1.97	0.01	0.37
Low-Income Apts	1,512	507	-1,006	-66.50	1.17	0.39	-0.78	-66.50
Seasonal Rec	1,127	1,130	3	0.28	1.71	1.72	0.00	0.28
C/I First Tier	17,780	17,834	54	0.30	2.58	2.59	0.01	0.30
C/I Second Tier	67,546	67,750	204	0.30	3.68	3.69	0.01	0.30
Public Utility	6,563	6,581	18	0.27	3.91	3.92	0.01	0.27
Ag Homestead: House	306	307	1	0.19	1.46	1.46	0.00	0.19
Ag Homestead: Land	1,114	1,116	2	0.17	0.83	0.83	0.00	0.17
Ag Nonhomestead	1,975	1,981	6	0.31	1.34	1.35	0.00	0.31
Manufactured Homes	244	245	1	0.39	1.91	1.92	0.01	0.39
Miscellaneous	125	125	0	0.32	2.12	2.13	0.01	0.32
Total	223,174	222,871	-303	-0.14	1.90	1.90	0.00	-0.14

15.3 Spread Levies by Taxing Jurisdiction

Taxing Jurisdiction	Market Value Spread Levies (in \$1,000's)				Tax Capacity Spread Levies (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0	0	0	0.00	54,659	54,457	-202	-0.37
City/Town	84	84	0	0.00	96,340	96,341	1	0.00
School Dist	23,497	23,454	-43	-0.18	24,580	24,503	-76	-0.31
Special Dist	0	0	0	0.00	1,964	1,964	0	0.00
Total	23,581	23,538	-43	-0.18	177,543	177,266	-277	-0.16

15.4 Tax Rates by Taxing Jurisdiction

Taxing Jurisdiction	MV Tax Rate				NTC Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0.000	0.000	0.000	0.00	44.08	44.15	0.07	0.15
City/Town	0.007	0.008	0.000	0.58	76.60	76.99	0.40	0.52
School Dist	2.091	2.100	0.008	0.39	20.32	20.36	0.04	0.22
Special Dist	0.000	0.000	0.000	0.00	1.56	1.57	0.01	0.52
Total	2.099	2.107	0.008	0.39	142.56	143.07	0.51	0.36

15.5 Tax Base Summary

(in \$1,000's)	Base	Alt	Chg	Pct Chg
Tax Capacity	129,186	128,542	-645	-0.50
TIF Value	3,411	3,411	0	0.00
Powerline Value	1	1	0	0.00
FD Contribution Value	0	0	0	0.00
Taxable Net Tax Capacity	125,775	125,130	-645	-0.51
FD Distribution Value	0	0	0	0.00

15.6 Homestead Property Tax Examples

	Homestead Value		Net Tax			
	Base	Alt	Base	Alt	Chg	Pct Chg
Low Value	88,700	88,700	1,034	1,037	3	0.29
Avg Value	132,900	132,900	1,813	1,820	7	0.39
High Value	177,200	177,200	2,595	2,604	9	0.35

16 REGION: SOUTHWEST TOWNS

- Base: Pay 2022 Certified Levies and Values per Abstract; 4d Tier Break at \$100k
- Alt: SF3945, 4d tier 1 classification rate reduced to 0.25 pct

16.1 Estimated Market Value and Tax Capacity by Property Type

Property Type	Estimated Market Value (in \$1,000's)				Tax Capacity (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	4,863,596	4,863,596	0	0	44,752	44,752	0	0
Res Nonhomestead	681,635	681,635	0	0	7,074	7,074	0	0
Apartments	8,636	8,636	0	0	108	108	0	0
Seasonal Rec	1,064,959	1,064,959	0	0	10,777	10,777	0	0
C/I First Tier	183,560	183,560	0	0	2,753	2,753	0	0
C/I Second Tier	513,226	513,226	0	0	10,265	10,265	0	0
Public Utility	1,112,242	1,112,242	0	0	22,206	22,206	0	0
Ag Homestead: House	1,952,122	1,952,122	0	0	16,571	16,571	0	0
Ag Homestead: Land	23,867,674	23,867,674	0	0	157,384	157,384	0	0
Ag Nonhomestead	16,701,498	16,701,498	0	0	166,397	166,397	0	0
Manufactured Homes	921	921	0	0	12	12	0	0
Miscellaneous	980	980	0	0	18	18	0	0
Total	50,951,049	50,951,049	0	0	438,315	438,315	0	0

16.2 Net Tax and Effective Tax Rate by Property Type

Property Type	Net Tax (in \$1,000's)				Effective Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	46,827	46,900	73	0.16	0.96	0.96	0	0.16
Res Nonhomestead	6,963	6,973	10	0.15	1.02	1.02	0	0.15
Apartments	103	103	0	0.09	1.19	1.20	0	0.09
Seasonal Rec	9,995	10,006	12	0.12	0.94	0.94	0	0.12
C/I First Tier	2,845	2,848	4	0.13	1.55	1.55	0	0.13
C/I Second Tier	12,369	12,380	11	0.09	2.41	2.41	0	0.09
Public Utility	25,425	25,448	22	0.09	2.29	2.29	0	0.09
Ag Homestead: House	16,547	16,569	21	0.13	0.85	0.85	0	0.13
Ag Homestead: Land	84,118	84,192	74	0.09	0.35	0.35	0	0.09
Ag Nonhomestead	94,161	94,242	82	0.09	0.56	0.56	0	0.09
Manufactured Homes	13	13	0	0.14	1.45	1.46	0	0.14
Miscellaneous	14	14	0	0.09	1.40	1.40	0	0.09
Total	299,380	299,689	309	0.10	0.59	0.59	0	0.10

16.3 Spread Levies by Taxing Jurisdiction

Taxing Jurisdiction	Market Value Spread Levies (in \$1,000's)				Tax Capacity Spread Levies (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0	0	0	0.00	180,689	180,891	202	0.11
City/Town	0	0	0	0.00	35,330	35,330	0	0.00
School Dist	22,444	22,492	48	0.21	69,863	69,941	78	0.11
Special Dist	0	0	0	0.00	4,819	4,819	0	0.00
Total	22,444	22,492	48	0.21	290,701	290,981	280	0.10

16.4 Tax Rates by Taxing Jurisdiction

Taxing Jurisdiction	MV Tax Rate				NTC Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0.000	0.000	0.000	0.00	41.26	41.31	0.05	0.11
City/Town	0.000	0.000	0.000	0.00	8.07	8.07	0.00	0.00
School Dist	2.424	2.429	0.005	0.21	15.96	15.97	0.02	0.11
Special Dist	0.000	0.000	0.000	0.00	1.10	1.10	0.00	0.00
Total	2.424	2.429	0.005	0.21	66.39	66.45	0.06	0.10

16.5 Tax Base Summary

(in \$1,000's)	Base	Alt	Chg	Pct Chg
Tax Capacity	438,315	438,315	0	0
TIF Value	68	68	0	0
Powerline Value	344	344	0	0
FD Contribution Value	0	0	0	0
Taxable Net Tax Capacity	437,903	437,903	0	0
FD Distribution Value	0	0	0	0

16.6 Homestead Property Tax Examples

	Homestead Value		Net Tax			
	Base	Alt	Base	Alt	Chg	Pct Chg
Low Value	149,100	149,100	1,193	1,195	2	0.17
Avg Value	223,600	223,600	1,913	1,915	2	0.10
High Value	298,000	298,000	2,632	2,635	3	0.11

17 REGION: SOUTH CENTRAL CITIES

- Base: Pay 2022 Certified Levies and Values per Abstract; 4d Tier Break at \$100k
- Alt: SF3945, 4d tier 1 classification rate reduced to 0.25 pct

17.1 Estimated Market Value and Tax Capacity by Property Type

Property Type	Estimated Market Value (in \$1,000's)				Tax Capacity (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	8,026,160	8,026,160	0	0	70,079	70,079	0	0.00
Res Nonhomestead	1,205,589	1,205,589	0	0	12,723	12,723	0	0.00
Apartments	861,959	861,959	0	0	10,774	10,774	0	0.00
Low-Income Apts	128,414	128,414	0	0	963	321	-642	-66.67
Seasonal Rec	77,838	77,838	0	0	784	784	0	0.00
C/I First Tier	534,053	534,053	0	0	8,011	8,011	0	0.00
C/I Second Tier	1,869,419	1,869,419	0	0	37,388	37,388	0	0.00
Public Utility	152,444	152,444	0	0	3,047	3,047	0	0.00
Ag Homestead: House	14,485	14,485	0	0	126	126	0	0.00
Ag Homestead: Land	67,527	67,527	0	0	443	443	0	0.00
Ag Nonhomestead	96,456	96,456	0	0	964	964	0	0.00
Manufactured Homes	29,540	29,540	0	0	341	341	0	0.00
Miscellaneous	5,753	5,753	0	0	73	73	0	0.00
Total	13,069,637	13,069,637	0	0	145,717	145,075	-642	-0.44

17.2 Net Tax and Effective Tax Rate by Property Type

Property Type	Net Tax (in \$1,000's)				Effective Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	110,810	111,189	380	0.34	1.38	1.39	0.00	0.34
Res Nonhomestead	19,344	19,409	65	0.34	1.60	1.61	0.01	0.34
Apartments	14,727	14,788	61	0.41	1.71	1.72	0.01	0.41
Low-Income Apts	1,456	488	-968	-66.49	1.13	0.38	-0.75	-66.49
Seasonal Rec	1,156	1,157	1	0.09	1.48	1.49	0.00	0.09
C/I First Tier	13,489	13,529	40	0.30	2.53	2.53	0.01	0.30
C/I Second Tier	64,312	64,492	180	0.28	3.44	3.45	0.01	0.28
Public Utility	5,336	5,350	14	0.26	3.50	3.51	0.01	0.26
Ag Homestead: House	224	224	0	0.17	1.54	1.55	0.00	0.17
Ag Homestead: Land	623	624	1	0.20	0.92	0.92	0.00	0.20
Ag Nonhomestead	1,292	1,295	3	0.27	1.34	1.34	0.00	0.27
Manufactured Homes	483	485	2	0.41	1.64	1.64	0.01	0.41
Miscellaneous	125	126	0	0.30	2.18	2.19	0.01	0.30
Total	233,377	233,157	-219	-0.09	1.79	1.78	0.00	-0.09

17.3 Spread Levies by Taxing Jurisdiction

Taxing Jurisdiction	Market Value Spread Levies (in \$1,000's)				Tax Capacity Spread Levies (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0	0	0	0.00	66,785	66,625	-161	-0.24
City/Town	265	265	0	0.00	89,840	89,849	9	0.01
School Dist	24,096	24,066	-30	-0.12	31,099	31,039	-59	-0.19
Special Dist	0	0	0	0.00	511	511	0	0.00
Total	24,361	24,332	-30	-0.12	188,234	188,023	-211	-0.11

17.4 Tax Rates by Taxing Jurisdiction

Taxing Jurisdiction	MV Tax Rate				NTC Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0.000	0.000	0.000	0.00	47.20	47.30	0.10	0.21
City/Town	0.021	0.021	0.000	0.51	63.16	63.45	0.29	0.46
School Dist	1.899	1.907	0.007	0.38	22.19	22.25	0.06	0.26
Special Dist	0.000	0.000	0.000	0.00	0.36	0.36	0.00	0.45
Total	1.920	1.928	0.007	0.39	132.91	133.37	0.45	0.34

17.5 Tax Base Summary

(in \$1,000's)	Base	Alt	Chg	Pct Chg
Tax Capacity	145,717	145,075	-642	-0.44
TIF Value	3,450	3,450	0	0.00
Powerline Value	1	1	0	0.00
FD Contribution Value	0	0	0	0.00
Taxable Net Tax Capacity	142,266	141,624	-642	-0.45
FD Distribution Value	0	0	0	0.00

17.6 Homestead Property Tax Examples

	Homestead Value		Net Tax			
	Base	Alt	Base	Alt	Chg	Pct Chg
Low Value	114,000	114,000	1,376	1,380	4	0.29
Avg Value	171,000	171,000	2,311	2,319	8	0.35
High Value	227,900	227,900	3,244	3,256	12	0.37

18 REGION: SOUTH CENTRAL TOWNS

- Base: Pay 2022 Certified Levies and Values per Abstract; 4d Tier Break at \$100k
- Alt: SF3945, 4d tier 1 classification rate reduced to 0.25 pct

18.1 Estimated Market Value and Tax Capacity by Property Type

Property Type	Estimated Market Value (in \$1,000's)				Tax Capacity (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	3,953,778	3,953,778	0	0	37,266	37,266	0	0
Res Nonhomestead	546,541	546,541	0	0	5,662	5,662	0	0
Apartments	8,941	8,941	0	0	112	112	0	0
Seasonal Rec	323,323	323,323	0	0	3,247	3,247	0	0
C/I First Tier	99,451	99,451	0	0	1,492	1,492	0	0
C/I Second Tier	276,004	276,004	0	0	5,520	5,520	0	0
Public Utility	717,812	717,812	0	0	14,347	14,347	0	0
Ag Homestead: House	1,306,881	1,306,881	0	0	11,641	11,641	0	0
Ag Homestead: Land	12,018,346	12,018,346	0	0	77,783	77,783	0	0
Ag Nonhomestead	7,359,232	7,359,232	0	0	73,415	73,415	0	0
Manufactured Homes	402	402	0	0	5	5	0	0
Total	26,610,710	26,610,710	0	0	230,489	230,489	0	0

18.2 Net Tax and Effective Tax Rate by Property Type

Property Type	Net Tax (in \$1,000's)				Effective Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	39,668	39,740	72	0.18	1.00	1.01	0	0.18
Res Nonhomestead	5,819	5,828	9	0.16	1.06	1.07	0	0.16
Apartments	117	118	0	0.14	1.31	1.31	0	0.14
Seasonal Rec	3,225	3,228	3	0.09	1.00	1.00	0	0.09
C/I First Tier	1,611	1,614	3	0.16	1.62	1.62	0	0.16
C/I Second Tier	6,932	6,940	8	0.12	2.51	2.51	0	0.12
Public Utility	17,086	17,100	14	0.08	2.38	2.38	0	0.08
Ag Homestead: House	12,204	12,222	18	0.14	0.93	0.94	0	0.14
Ag Homestead: Land	49,357	49,420	62	0.13	0.41	0.41	0	0.13
Ag Nonhomestead	48,884	48,939	56	0.11	0.66	0.67	0	0.11
Manufactured Homes	5	5	0	0.15	1.28	1.28	0	0.15
Total	184,909	185,154	245	0.13	0.69	0.70	0	0.13

18.3 Spread Levies by Taxing Jurisdiction

Taxing Jurisdiction	Market Value Spread Levies (in \$1,000's)				Tax Capacity Spread Levies (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0	0	0	0.00	111,635	111,795	161	0.14
City/Town	0	0	0	0.00	21,873	21,873	0	0.00
School Dist	14,649	14,682	32	0.22	42,587	42,651	64	0.15
Special Dist	0	0	0	0.00	745	745	0	0.00
Total	14,649	14,682	32	0.22	176,839	177,064	225	0.13

18.4 Tax Rates by Taxing Jurisdiction

Taxing Jurisdiction	MV Tax Rate				NTC Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0.000	0.000	0.000	0.00	48.53	48.60	0.07	0.14
City/Town	0.000	0.000	0.000	0.00	9.51	9.51	0.00	0.00
School Dist	2.133	2.137	0.005	0.22	18.51	18.54	0.03	0.15
Special Dist	0.000	0.000	0.000	0.00	0.32	0.32	0.00	0.00
Total	2.133	2.137	0.005	0.22	76.88	76.98	0.10	0.13

18.5 Tax Base Summary

(in \$1,000's)	Base	Alt	Chg	Pct Chg
Tax Capacity	230,489	230,489	0	0
TIF Value	0	0	0	0
Powerline Value	462	462	0	0
FD Contribution Value	0	0	0	0
Taxable Net Tax Capacity	230,026	230,026	0	0
FD Distribution Value	0	0	0	0

18.6 Homestead Property Tax Examples

	Homestead Value		Net Tax			
	Base	Alt	Base	Alt	Chg	Pct Chg
Low Value	175,500	175,500	1,559	1,561	2	0.13
Avg Value	263,200	263,200	2,481	2,484	3	0.12
High Value	350,800	350,800	3,401	3,406	5	0.15

19 REGION: OLMSTED COUNTY

- Base: Pay 2022 Certified Levies and Values per Abstract; 4d Tier Break at \$100k
- Alt: SF3945, 4d tier 1 classification rate reduced to 0.25 pct

19.1 Estimated Market Value and Tax Capacity by Property Type

Property Type	Estimated Market Value (in \$1,000's)				Tax Capacity (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	11,901,318	11,901,318	0	0	113,879	113,879	0	0.00
Res Nonhomestead	2,093,175	2,093,175	0	0	21,812	21,812	0	0.00
Apartments	1,302,546	1,302,546	0	0	16,282	16,282	0	0.00
Low-Income Apts	269,963	269,963	0	0	1,977	675	-1,302	-65.86
Seasonal Rec	6,231	6,231	0	0	70	70	0	0.00
C/I First Tier	353,196	353,196	0	0	5,298	5,298	0	0.00
C/I Second Tier	3,228,442	3,228,442	0	0	64,569	64,569	0	0.00
Public Utility	225,758	225,758	0	0	4,513	4,513	0	0.00
Ag Homestead: House	441,039	441,039	0	0	4,270	4,270	0	0.00
Ag Homestead: Land	1,173,183	1,173,183	0	0	6,815	6,815	0	0.00
Ag Nonhomestead	681,253	681,253	0	0	6,767	6,767	0	0.00
Manufactured Homes	34,252	34,252	0	0	423	423	0	0.00
Miscellaneous	2,978	2,978	0	0	30	30	0	0.00
Total	21,713,334	21,713,334	0	0	246,704	245,402	-1,302	-0.53

19.2 Net Tax and Effective Tax Rate by Property Type

Property Type	Net Tax (in \$1,000's)				Effective Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	154,607	155,502	895	0.58	1.30	1.31	0.01	0.58
Res Nonhomestead	29,255	29,429	174	0.60	1.40	1.41	0.01	0.60
Apartments	21,956	22,097	141	0.64	1.69	1.70	0.01	0.64
Low-Income Apts	2,750	945	-1,805	-65.65	1.02	0.35	-0.67	-65.65
Seasonal Rec	77	78	0	0.46	1.24	1.25	0.01	0.46
C/I First Tier	7,671	7,712	41	0.53	2.17	2.18	0.01	0.53
C/I Second Tier	106,273	106,797	524	0.49	3.29	3.31	0.02	0.49
Public Utility	6,727	6,749	23	0.33	2.98	2.99	0.01	0.33
Ag Homestead: House	4,595	4,611	17	0.36	1.04	1.05	0.00	0.36
Ag Homestead: Land	4,515	4,535	20	0.44	0.38	0.39	0.00	0.44
Ag Nonhomestead	5,460	5,482	22	0.41	0.80	0.80	0.00	0.41
Manufactured Homes	570	573	3	0.51	1.66	1.67	0.01	0.51
Miscellaneous	47	48	0	0.53	1.59	1.60	0.01	0.53
Total	344,503	344,558	55	0.02	1.59	1.59	0.00	0.02

19.3 Spread Levies by Taxing Jurisdiction

Taxing Jurisdiction	Market Value Spread Levies (in \$1,000's)				Tax Capacity Spread Levies (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0	0	0	0	112,813	112,813	0	0
City/Town	2,254	2,254	0	0	104,196	104,197	1	0
School Dist	35,015	35,016	1	0	54,087	54,088	1	0
Special Dist	0	0	0	0	3,934	3,934	0	0
Total	37,269	37,270	1	0	275,030	275,032	2	0

19.4 Tax Rates by Taxing Jurisdiction

Taxing Jurisdiction	MV Tax Rate				NTC Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0.000	0.000	0.000	0.00	47.15	47.41	0.26	0.55
City/Town	0.114	0.115	0.001	0.67	43.55	43.78	0.24	0.55
School Dist	1.777	1.789	0.012	0.67	22.61	22.73	0.12	0.55
Special Dist	0.000	0.000	0.000	0.00	1.64	1.65	0.01	0.55
Total	1.892	1.904	0.013	0.67	114.94	115.57	0.63	0.55

19.5 Tax Base Summary

(in \$1,000's)	Base	Alt	Chg	Pct Chg
Tax Capacity	246,704	245,402	-1,302	-0.53
TIF Value	7,385	7,385	0	0.00
Powerline Value	38	38	0	0.00
FD Contribution Value	0	0	0	0.00
Taxable Net Tax Capacity	239,281	237,979	-1,302	-0.54
FD Distribution Value	0	0	0	0.00

19.6 Homestead Property Tax Examples

	Homestead Value		Net Tax			
	Base	Alt	Base	Alt	Chg	Pct Chg
Low Value	189,400	189,400	2,303	2,316	13	0.56
Avg Value	283,900	283,900	3,666	3,687	21	0.57
High Value	378,500	378,500	5,030	5,059	29	0.58

20 REGION: SOUTHEAST CITIES

- Base: Pay 2022 Certified Levies and Values per Abstract; 4d Tier Break at \$100k
- Alt: SF3945, 4d tier 1 classification rate reduced to 0.25 pct

20.1 Estimated Market Value and Tax Capacity by Property Type

Property Type	Estimated Market Value (in \$1,000's)				Tax Capacity (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	13,465,937	13,465,937	0	0	119,222	119,222	0	0.00
Res Nonhomestead	1,837,646	1,837,646	0	0	19,325	19,325	0	0.00
Apartments	821,156	821,156	0	0	10,264	10,264	0	0.00
Low-Income Apts	197,889	197,889	0	0	1,465	495	-970	-66.22
Seasonal Rec	95,202	95,202	0	0	985	985	0	0.00
C/I First Tier	821,388	821,388	0	0	12,321	12,321	0	0.00
C/I Second Tier	2,442,678	2,442,678	0	0	48,854	48,854	0	0.00
Public Utility	1,137,872	1,137,872	0	0	22,747	22,747	0	0.00
Ag Homestead: House	39,053	39,053	0	0	350	350	0	0.00
Ag Homestead: Land	164,585	164,585	0	0	992	992	0	0.00
Ag Nonhomestead	174,409	174,409	0	0	1,731	1,731	0	0.00
Manufactured Homes	36,757	36,757	0	0	430	430	0	0.00
Miscellaneous	13,588	13,588	0	0	165	165	0	0.00
Total	21,248,158	21,248,158	0	0	238,851	237,881	-970	-0.41

20.2 Net Tax and Effective Tax Rate by Property Type

Property Type	Net Tax (in \$1,000's)				Effective Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	185,952	186,550	598	0.32	1.38	1.39	0.00	0.32
Res Nonhomestead	28,748	28,840	92	0.32	1.56	1.57	0.00	0.32
Apartments	14,570	14,621	51	0.35	1.77	1.78	0.01	0.35
Low-Income Apts	2,247	763	-1,485	-66.06	1.14	0.39	-0.75	-66.06
Seasonal Rec	1,431	1,434	3	0.18	1.50	1.51	0.00	0.18
C/I First Tier	19,584	19,641	57	0.29	2.38	2.39	0.01	0.29
C/I Second Tier	85,269	85,506	238	0.28	3.49	3.50	0.01	0.28
Public Utility	33,708	33,775	67	0.20	2.96	2.97	0.01	0.20
Ag Homestead: House	508	509	1	0.23	1.30	1.30	0.00	0.23
Ag Homestead: Land	1,052	1,054	2	0.22	0.64	0.64	0.00	0.22
Ag Nonhomestead	2,089	2,095	6	0.28	1.20	1.20	0.00	0.28
Manufactured Homes	640	642	2	0.31	1.74	1.75	0.01	0.31
Miscellaneous	256	257	1	0.30	1.89	1.89	0.01	0.30
Total	376,054	375,687	-368	-0.10	1.77	1.77	0.00	-0.10

20.3 Spread Levies by Taxing Jurisdiction

Taxing Jurisdiction	Market Value Spread Levies (in \$1,000's)				Tax Capacity Spread Levies (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0	0	0	0.00	105,001	104,782	-219	-0.21
City/Town	0	0	0	0.00	143,470	143,461	-9	-0.01
School Dist	44,153	44,085	-68	-0.15	49,470	49,373	-96	-0.19
Special Dist	0	0	0	0.00	3,827	3,827	0	0.00
Total	44,153	44,085	-68	-0.15	301,767	301,443	-324	-0.11

20.4 Tax Rates by Taxing Jurisdiction

Taxing Jurisdiction	MV Tax Rate				NTC Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0.000	0.000	0.000	0.00	45.17	45.26	0.09	0.21
City/Town	0.000	0.000	0.000	0.00	61.34	61.59	0.25	0.41
School Dist	2.142	2.149	0.007	0.32	21.47	21.52	0.05	0.22
Special Dist	0.000	0.000	0.000	0.00	1.64	1.64	0.01	0.42
Total	2.142	2.149	0.007	0.32	129.61	130.01	0.40	0.31

20.5 Tax Base Summary

(in \$1,000's)	Base	Alt	Chg	Pct Chg
Tax Capacity	238,851	237,881	-970	-0.41
TIF Value	4,960	4,960	0	0.00
Powerline Value	2	2	0	0.00
FD Contribution Value	0	0	0	0.00
Taxable Net Tax Capacity	233,889	232,919	-970	-0.41
FD Distribution Value	0	0	0	0.00

20.6 Homestead Property Tax Examples

	Homestead Value		Net Tax			
	Base	Alt	Base	Alt	Chg	Pct Chg
Low Value	124,600	124,600	1,545	1,549	4	0.26
Avg Value	186,800	186,800	2,556	2,564	8	0.31
High Value	249,100	249,100	3,570	3,581	11	0.31

21 REGION: SOUTHEAST TOWNS

- Base: Pay 2022 Certified Levies and Values per Abstract; 4d Tier Break at \$100k
- Alt: SF3945, 4d tier 1 classification rate reduced to 0.25 pct

21.1 Estimated Market Value and Tax Capacity by Property Type

Property Type	Estimated Market Value (in \$1,000's)				Tax Capacity (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	6,287,058	6,287,058	0	0	59,404	59,404	0	0
Res Nonhomestead	995,562	995,562	0	0	10,308	10,308	0	0
Apartments	5,460	5,460	0	0	68	68	0	0
Seasonal Rec	298,586	298,586	0	0	3,039	3,039	0	0
C/I First Tier	144,615	144,615	0	0	2,169	2,169	0	0
C/I Second Tier	281,099	281,099	0	0	5,622	5,622	0	0
Public Utility	641,008	641,008	0	0	12,804	12,804	0	0
Ag Homestead: House	2,210,213	2,210,213	0	0	20,114	20,114	0	0
Ag Homestead: Land	12,668,343	12,668,343	0	0	77,773	77,773	0	0
Ag Nonhomestead	6,120,614	6,120,614	0	0	60,616	60,616	0	0
Manufactured Homes	6,399	6,399	0	0	80	80	0	0
Miscellaneous	1,407	1,407	0	0	21	21	0	0
Total	29,660,365	29,660,365	0	0	252,019	252,019	0	0

21.2 Net Tax and Effective Tax Rate by Property Type

Property Type	Net Tax (in \$1,000's)				Effective Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	61,760	61,878	118	0.19	0.98	0.98	0	0.19
Res Nonhomestead	10,339	10,358	19	0.18	1.04	1.04	0	0.18
Apartments	67	67	0	0.17	1.22	1.22	0	0.17
Seasonal Rec	2,678	2,681	4	0.13	0.90	0.90	0	0.13
C/I First Tier	2,364	2,367	4	0.16	1.63	1.64	0	0.16
C/I Second Tier	7,316	7,325	9	0.12	2.60	2.61	0	0.12
Public Utility	16,361	16,383	23	0.14	2.55	2.56	0	0.14
Ag Homestead: House	21,178	21,215	37	0.17	0.96	0.96	0	0.17
Ag Homestead: Land	50,603	50,681	78	0.15	0.40	0.40	0	0.15
Ag Nonhomestead	42,909	42,970	61	0.14	0.70	0.70	0	0.14
Manufactured Homes	73	73	0	0.18	1.14	1.14	0	0.18
Miscellaneous	22	22	0	0.19	1.60	1.60	0	0.19
Total	215,669	216,021	352	0.16	0.73	0.73	0	0.16

21.3 Spread Levies by Taxing Jurisdiction

Taxing Jurisdiction	Market Value Spread Levies (in \$1,000's)				Tax Capacity Spread Levies (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0	0	0	0.00	118,318	118,536	218	0.18
City/Town	0	0	0	0.00	29,909	29,909	0	0.00
School Dist	23,369	23,430	61	0.26	52,912	53,001	89	0.17
Special Dist	0	0	0	0.00	1,203	1,203	0	0.00
Total	23,369	23,430	61	0.26	202,342	202,649	307	0.15

21.4 Tax Rates by Taxing Jurisdiction

Taxing Jurisdiction	MV Tax Rate				NTC Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0.000	0.000	0.000	0.00	47.01	47.09	0.09	0.18
City/Town	0.000	0.000	0.000	0.00	11.89	11.89	0.00	0.00
School Dist	2.221	2.227	0.006	0.26	21.04	21.08	0.04	0.17
Special Dist	0.000	0.000	0.000	0.00	0.48	0.48	0.00	0.00
Total	2.221	2.227	0.006	0.26	80.41	80.54	0.12	0.15

21.5 Tax Base Summary

(in \$1,000's)	Base	Alt	Chg	Pct Chg
Tax Capacity	252,019	252,019	0	0
TIF Value	0	0	0	0
Powerline Value	155	155	0	0
FD Contribution Value	0	0	0	0
Taxable Net Tax Capacity	251,863	251,863	0	0
FD Distribution Value	0	0	0	0

21.6 Homestead Property Tax Examples

	Homestead Value		Net Tax			
	Base	Alt	Base	Alt	Chg	Pct Chg
Low Value	179,300	179,300	1,670	1,673	3	0.18
Avg Value	268,900	268,900	2,655	2,659	4	0.15
High Value	358,400	358,400	3,638	3,644	6	0.16

22 REGION: ANOKA COUNTY

- Base: Pay 2022 Certified Levies and Values per Abstract; 4d Tier Break at \$100k
- Alt: SF3945, 4d tier 1 classification rate reduced to 0.25 pct

22.1 Estimated Market Value and Tax Capacity by Property Type

Property Type	Estimated Market Value (in \$1,000's)				Tax Capacity (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	30,295,936	30,295,936	0	0	289,679	289,679	0	0.00
Res Nonhomestead	3,349,061	3,349,061	0	0	34,579	34,579	0	0.00
Apartments	1,826,261	1,826,261	0	0	22,828	22,828	0	0.00
Low-Income Apts	534,349	534,349	0	0	3,257	1,336	-1,921	-58.98
Seasonal Rec	45,303	45,303	0	0	488	488	0	0.00
C/I First Tier	500,950	500,950	0	0	7,514	7,514	0	0.00
C/I Second Tier	4,762,252	4,762,252	0	0	95,245	95,245	0	0.00
Public Utility	279,851	279,851	0	0	5,596	5,596	0	0.00
Ag Homestead: House	145,599	145,599	0	0	1,420	1,420	0	0.00
Ag Homestead: Land	92,746	92,746	0	0	467	467	0	0.00
Ag Nonhomestead	156,162	156,162	0	0	1,547	1,547	0	0.00
Manufactured Homes	141,660	141,660	0	0	1,552	1,552	0	0.00
Miscellaneous	7,052	7,052	0	0	87	87	0	0.00
Total	42,137,185	42,137,185	0	0	464,259	462,338	-1,921	-0.41

22.2 Net Tax and Effective Tax Rate by Property Type

Property Type	Net Tax (in \$1,000's)				Effective Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	329,728	331,377	1,649	0.50	1.09	1.09	0.01	0.50
Res Nonhomestead	39,700	39,939	238	0.60	1.19	1.19	0.01	0.60
Apartments	26,384	26,566	181	0.69	1.44	1.45	0.01	0.69
Low-Income Apts	4,038	1,682	-2,356	-58.35	0.76	0.31	-0.44	-58.35
Seasonal Rec	482	483	1	0.26	1.06	1.07	0.00	0.26
C/I First Tier	9,184	9,234	50	0.54	1.83	1.84	0.01	0.54
C/I Second Tier	150,819	151,168	349	0.23	3.17	3.17	0.01	0.23
Public Utility	8,633	8,649	15	0.18	3.09	3.09	0.01	0.18
Ag Homestead: House	1,456	1,460	4	0.28	1.00	1.00	0.00	0.28
Ag Homestead: Land	338	339	1	0.31	0.36	0.37	0.00	0.31
Ag Nonhomestead	1,272	1,276	4	0.30	0.81	0.82	0.00	0.30
Manufactured Homes	1,787	1,796	9	0.50	1.26	1.27	0.01	0.50
Miscellaneous	107	108	1	0.48	1.52	1.53	0.01	0.48
Total	573,930	574,076	146	0.03	1.36	1.36	0.00	0.03

22.3 Spread Levies by Taxing Jurisdiction

Taxing Jurisdiction	Market Value Spread Levies (in \$1,000's)				Tax Capacity Spread Levies (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0	0	0	0.00	121,083	121,083	0	0.00
City/Town	461	461	0	0.00	157,217	157,214	-3	0.00
School Dist	80,323	80,344	21	0.03	91,208	91,232	24	0.03
Special Dist	0	0	0	0.00	17,732	17,732	0	0.00
Total	80,784	80,805	21	0.03	387,240	387,261	21	0.01

22.4 Tax Rates by Taxing Jurisdiction

Taxing Jurisdiction	MV Tax Rate				NTC Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0.000	0.000	0.00	0.00	29.57	29.71	0.14	0.47
City/Town	0.011	0.011	0.00	0.47	38.39	38.57	0.18	0.47
School Dist	1.942	1.952	0.01	0.49	22.27	22.38	0.11	0.50
Special Dist	0.000	0.000	0.00	0.00	4.33	4.35	0.02	0.47
Total	1.954	1.963	0.01	0.49	94.56	95.02	0.45	0.48

22.5 Tax Base Summary

(in \$1,000's)	Base	Alt	Chg	Pct Chg
Tax Capacity	464,259	462,338	-1,921	-0.41
TIF Value	13,447	13,447	0	0.00
Powerline Value	0	0	0	0.00
FD Contribution Value	41,312	41,312	0	0.00
Taxable Net Tax Capacity	409,500	407,579	-1,921	-0.47
FD Distribution Value	72,122	72,122	0	0.00

22.6 Homestead Property Tax Examples

	Homestead Value		Net Tax			
	Base	Alt	Base	Alt	Chg	Pct Chg
Low Value	198,000	198,000	2,076	2,085	9	0.43
Avg Value	296,800	296,800	3,287	3,303	16	0.49
High Value	395,600	395,600	4,498	4,520	22	0.49

23 REGION: WASHINGTON COUNTY

- Base: Pay 2022 Certified Levies and Values per Abstract; 4d Tier Break at \$100k
- Alt: SF3945, 4d tier 1 classification rate reduced to 0.25 pct

23.1 Estimated Market Value and Tax Capacity by Property Type

Property Type	Estimated Market Value (in \$1,000's)				Tax Capacity (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	27,602,744	27,602,744	0	0	271,803	271,803	0	0.00
Res Nonhomestead	4,085,460	4,085,460	0	0	42,997	42,997	0	0.00
Apartments	1,565,644	1,565,644	0	0	19,571	19,571	0	0.00
Low-Income Apts	370,286	370,286	0	0	2,371	926	-1,445	-60.96
Seasonal Rec	139,767	139,767	0	0	1,487	1,487	0	0.00
C/I First Tier	313,599	313,599	0	0	4,704	4,704	0	0.00
C/I Second Tier	3,933,712	3,933,712	0	0	78,674	78,674	0	0.00
Public Utility	523,297	523,297	0	0	10,464	10,464	0	0.00
Ag Homestead: House	245,140	245,140	0	0	2,435	2,435	0	0.00
Ag Homestead: Land	260,632	260,632	0	0	1,349	1,349	0	0.00
Ag Nonhomestead	408,523	408,523	0	0	4,053	4,053	0	0.00
Manufactured Homes	24,799	24,799	0	0	296	296	0	0.00
Miscellaneous	5,207	5,207	0	0	55	55	0	0.00
Total	39,478,811	39,478,811	0	0	440,258	438,813	-1,445	-0.33

23.2 Net Tax and Effective Tax Rate by Property Type

Property Type	Net Tax (in \$1,000's)				Effective Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	325,575	326,790	1,215	0.37	1.18	1.18	0.00	0.37
Res Nonhomestead	50,105	50,287	182	0.36	1.23	1.23	0.00	0.36
Apartments	23,364	23,458	94	0.40	1.49	1.50	0.01	0.40
Low-Income Apts	2,886	1,132	-1,755	-60.80	0.78	0.31	-0.47	-60.80
Seasonal Rec	1,459	1,463	4	0.28	1.04	1.05	0.00	0.28
C/I First Tier	5,880	5,905	25	0.42	1.87	1.88	0.01	0.42
C/I Second Tier	124,980	125,258	278	0.22	3.18	3.18	0.01	0.22
Public Utility	14,916	14,953	37	0.25	2.85	2.86	0.01	0.25
Ag Homestead: House	2,460	2,467	6	0.26	1.00	1.01	0.00	0.26
Ag Homestead: Land	705	707	2	0.34	0.27	0.27	0.00	0.34
Ag Nonhomestead	3,132	3,141	8	0.27	0.77	0.77	0.00	0.27
Manufactured Homes	336	337	1	0.36	1.35	1.36	0.00	0.36
Miscellaneous	74	74	0	0.29	1.42	1.42	0.00	0.29
Total	555,870	555,970	100	0.02	1.41	1.41	0.00	0.02

23.3 Spread Levies by Taxing Jurisdiction

Taxing Jurisdiction	Market Value Spread Levies (in \$1,000's)				Tax Capacity Spread Levies (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	1,183	1,183	0	0.00	109,117	109,117	0	0.00
City/Town	616	616	0	0.00	138,638	138,639	1	0.00
School Dist	91,516	91,536	20	0.02	111,191	111,231	39	0.04
Special Dist	0	0	0	0.00	21,677	21,677	0	0.00
Total	93,314	93,334	20	0.02	380,624	380,665	40	0.01

23.4 Tax Rates by Taxing Jurisdiction

Taxing Jurisdiction	MV Tax Rate				NTC Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0.031	0.031	0.00	0.38	27.28	27.38	0.10	0.36
City/Town	0.016	0.016	0.00	0.38	34.66	34.78	0.13	0.36
School Dist	2.384	2.393	0.01	0.40	27.79	27.91	0.11	0.40
Special Dist	0.000	0.000	0.00	0.00	5.42	5.44	0.02	0.36
Total	2.431	2.440	0.01	0.40	95.14	95.50	0.36	0.37

23.5 Tax Base Summary

(in \$1,000's)	Base	Alt	Chg	Pct Chg
Tax Capacity	440,258	438,813	-1,445	-0.33
TIF Value	6,529	6,529	0	0.00
Powerline Value	1	1	0	0.00
FD Contribution Value	33,680	33,680	0	0.00
Taxable Net Tax Capacity	400,049	398,604	-1,445	-0.36
FD Distribution Value	42,300	42,300	0	0.00

23.6 Homestead Property Tax Examples

	Homestead Value		Net Tax			
	Base	Alt	Base	Alt	Chg	Pct Chg
Low Value	236,600	236,600	2,675	2,685	10	0.37
Avg Value	354,800	354,800	4,188	4,204	16	0.38
High Value	472,900	472,900	5,649	5,670	21	0.37

24 REGION: DAKOTA COUNTY

- Base: Pay 2022 Certified Levies and Values per Abstract; 4d Tier Break at \$100k
- Alt: SF3945, 4d tier 1 classification rate reduced to 0.25 pct

24.1 Estimated Market Value and Tax Capacity by Property Type

Property Type	Estimated Market Value (in \$1,000's)				Tax Capacity (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	39,945,436	39,945,436	0	0	388,468	388,468	0	0.00
Res Nonhomestead	4,545,408	4,545,408	0	0	46,953	46,953	0	0.00
Apartments	4,100,482	4,100,482	0	0	51,256	51,256	0	0.00
Low-Income Apts	308,316	308,316	0	0	1,972	771	-1,201	-60.91
Seasonal Rec	22,809	22,809	0	0	278	278	0	0.00
C/I First Tier	543,155	543,155	0	0	8,147	8,147	0	0.00
C/I Second Tier	7,545,220	7,545,220	0	0	150,904	150,904	0	0.00
Public Utility	655,333	655,333	0	0	13,107	13,107	0	0.00
Ag Homestead: House	266,724	266,724	0	0	2,636	2,636	0	0.00
Ag Homestead: Land	982,922	982,922	0	0	6,266	6,266	0	0.00
Ag Nonhomestead	446,321	446,321	0	0	4,463	4,463	0	0.00
Manufactured Homes	140,246	140,246	0	0	1,722	1,722	0	0.00
Miscellaneous	3,097	3,097	0	0	33	33	0	0.00
Total	59,505,469	59,505,469	0	0	676,205	675,005	-1,201	-0.18

24.2 Net Tax and Effective Tax Rate by Property Type

Property Type	Net Tax (in \$1,000's)				Effective Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	444,052	444,966	915	0.21	1.11	1.11	0.00	0.21
Res Nonhomestead	53,086	53,195	109	0.21	1.17	1.17	0.00	0.21
Apartments	55,117	55,261	144	0.26	1.34	1.35	0.00	0.26
Low-Income Apts	2,334	912	-1,422	-60.92	0.76	0.30	-0.46	-60.92
Seasonal Rec	253	254	0	0.17	1.11	1.11	0.00	0.17
C/I First Tier	9,606	9,627	21	0.22	1.77	1.77	0.00	0.22
C/I Second Tier	228,221	228,444	222	0.10	3.02	3.03	0.00	0.10
Public Utility	19,713	19,730	17	0.08	3.01	3.01	0.00	0.08
Ag Homestead: House	2,391	2,395	4	0.16	0.90	0.90	0.00	0.16
Ag Homestead: Land	2,939	2,944	5	0.16	0.30	0.30	0.00	0.16
Ag Nonhomestead	2,812	2,816	4	0.15	0.63	0.63	0.00	0.15
Manufactured Homes	1,954	1,958	4	0.20	1.39	1.40	0.00	0.20
Miscellaneous	43	43	0	0.20	1.40	1.40	0.00	0.20
Total	822,521	822,545	24	0.00	1.38	1.38	0.00	0.00

24.3 Spread Levies by Taxing Jurisdiction

Taxing Jurisdiction	Market Value Spread Levies (in \$1,000's)				Tax Capacity Spread Levies (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0	0	0	0	127,809	127,809	0	0.00
City/Town	1,253	1,253	0	0	241,549	241,557	8	0.00
School Dist	135,890	135,885	-5	0	143,674	143,666	-8	-0.01
Special Dist	0	0	0	0	22,037	22,037	0	0.00
Total	137,143	137,138	-5	0	535,069	535,069	0	0.00

24.4 Tax Rates by Taxing Jurisdiction

Taxing Jurisdiction	MV Tax Rate				NTC Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0.000	0.000	0.000	0.00	21.22	21.26	0.04	0.20
City/Town	0.022	0.022	0.000	0.21	40.10	40.18	0.08	0.20
School Dist	2.357	2.362	0.005	0.20	23.85	23.90	0.05	0.19
Special Dist	0.000	0.000	0.000	0.00	3.66	3.67	0.01	0.20
Total	2.379	2.383	0.005	0.20	88.82	89.00	0.18	0.20

24.5 Tax Base Summary

(in \$1,000's)	Base	Alt	Chg	Pct Chg
Tax Capacity	676,205	675,005	-1,201	-0.18
TIF Value	14,384	14,384	0	0.00
Powerline Value	0	0	0	0.00
FD Contribution Value	59,395	59,395	0	0.00
Taxable Net Tax Capacity	602,427	601,226	-1,201	-0.20
FD Distribution Value	74,435	74,435	0	0.00

24.6 Homestead Property Tax Examples

	Homestead Value		Net Tax			
	Base	Alt	Base	Alt	Chg	Pct Chg
Low Value	220,700	220,700	2,331	2,336	5	0.21
Avg Value	330,900	330,900	3,660	3,667	7	0.19
High Value	441,100	441,100	4,967	4,977	10	0.20

25 REGION: CARVER AND SCOTT COUNTIES

- Base: Pay 2022 Certified Levies and Values per Abstract; 4d Tier Break at \$100k
- Alt: SF3945, 4d tier 1 classification rate reduced to 0.25 pct

25.1 Estimated Market Value and Tax Capacity by Property Type

Property Type	Estimated Market Value (in \$1,000's)				Tax Capacity (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	26,246,766	26,246,766	0	0	260,678	260,678	0	0.00
Res Nonhomestead	3,786,462	3,786,462	0	0	39,972	39,972	0	0.00
Apartments	1,265,118	1,265,118	0	0	15,814	15,814	0	0.00
Low-Income Apts	285,953	285,953	0	0	1,722	715	-1,007	-58.48
Seasonal Rec	75,251	75,251	0	0	835	835	0	0.00
C/I First Tier	419,973	419,973	0	0	6,300	6,300	0	0.00
C/I Second Tier	4,126,512	4,126,512	0	0	82,530	82,530	0	0.00
Public Utility	499,323	499,323	0	0	9,983	9,983	0	0.00
Ag Homestead: House	426,406	426,406	0	0	4,043	4,043	0	0.00
Ag Homestead: Land	1,258,484	1,258,484	0	0	6,876	6,876	0	0.00
Ag Nonhomestead	684,089	684,089	0	0	6,800	6,800	0	0.00
Manufactured Homes	37,264	37,264	0	0	423	423	0	0.00
Miscellaneous	4,249	4,249	0	0	60	60	0	0.00
Total	39,115,850	39,115,850	0	0	436,037	435,030	-1,007	-0.23

25.2 Net Tax and Effective Tax Rate by Property Type

Property Type	Net Tax (in \$1,000's)				Effective Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	312,694	313,561	867	0.28	1.19	1.19	0.00	0.28
Res Nonhomestead	47,366	47,496	130	0.27	1.25	1.25	0.00	0.27
Apartments	18,974	19,036	61	0.32	1.50	1.50	0.00	0.32
Low-Income Apts	2,179	901	-1,277	-58.64	0.76	0.32	-0.45	-58.64
Seasonal Rec	890	892	2	0.24	1.18	1.19	0.00	0.24
C/I First Tier	8,134	8,157	23	0.28	1.94	1.94	0.01	0.28
C/I Second Tier	132,272	132,455	183	0.14	3.21	3.21	0.00	0.14
Public Utility	15,187	15,203	15	0.10	3.04	3.04	0.00	0.10
Ag Homestead: House	3,923	3,930	7	0.19	0.92	0.92	0.00	0.19
Ag Homestead: Land	3,334	3,341	7	0.22	0.26	0.27	0.00	0.22
Ag Nonhomestead	4,610	4,621	11	0.23	0.67	0.68	0.00	0.23
Manufactured Homes	525	527	2	0.40	1.41	1.41	0.01	0.40
Miscellaneous	78	78	0	0.20	1.84	1.85	0.00	0.20
Total	550,166	550,197	32	0.01	1.41	1.41	0.00	0.01

25.3 Spread Levies by Taxing Jurisdiction

Taxing Jurisdiction	Market Value Spread Levies (in \$1,000's)				Tax Capacity Spread Levies (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0	0	0	0.00	125,231	125,231	0	0.00
City/Town	224	224	0	0.00	124,296	124,287	-9	-0.01
School Dist	77,062	77,074	12	0.02	116,145	116,152	7	0.01
Special Dist	0	0	0	0.00	19,118	19,118	0	0.00
Total	77,286	77,298	12	0.02	384,789	384,787	-2	0.00

25.4 Tax Rates by Taxing Jurisdiction

Taxing Jurisdiction	MV Tax Rate				NTC Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0.000	0.000	0.000	0.00	32.01	32.10	0.08	0.26
City/Town	0.006	0.006	0.000	0.27	31.77	31.85	0.08	0.25
School Dist	2.090	2.096	0.006	0.29	29.69	29.77	0.08	0.26
Special Dist	0.000	0.000	0.000	0.00	4.89	4.90	0.01	0.26
Total	2.096	2.102	0.006	0.29	98.36	98.61	0.25	0.26

25.5 Tax Base Summary

(in \$1,000's)	Base	Alt	Chg	Pct Chg
Tax Capacity	436,037	435,030	-1,007	-0.23
TIF Value	7,509	7,509	0	0.00
Powerline Value	83	83	0	0.00
FD Contribution Value	37,214	37,214	0	0.00
Taxable Net Tax Capacity	391,231	390,224	-1,007	-0.26
FD Distribution Value	39,307	39,307	0	0.00

25.6 Homestead Property Tax Examples

	Homestead Value		Net Tax			
	Base	Alt	Base	Alt	Chg	Pct Chg
Low Value	247,800	247,800	2,810	2,817	7	0.25
Avg Value	371,500	371,500	4,395	4,407	12	0.27
High Value	495,200	495,200	5,909	5,924	15	0.25

26 REGION: NORTHERN HENNEPIN COUNTY

- Base: Pay 2022 Certified Levies and Values per Abstract; 4d Tier Break at \$100k
- Alt: SF3945, 4d tier 1 classification rate reduced to 0.25 pct

26.1 Estimated Market Value and Tax Capacity by Property Type

Property Type	Estimated Market Value (in \$1,000's)				Tax Capacity (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	25,878,522	25,878,522	0	0	249,379	249,379	0	0.00
Res Nonhomestead	2,925,788	2,925,788	0	0	30,203	30,203	0	0.00
Apartments	2,411,633	2,411,633	0	0	30,145	30,145	0	0.00
Low-Income Apts	491,534	491,534	0	0	3,267	1,229	-2,039	-62.39
Seasonal Rec	136,878	136,878	0	0	1,396	1,396	0	0.00
C/I First Tier	332,565	332,565	0	0	4,988	4,988	0	0.00
C/I Second Tier	5,924,383	5,924,383	0	0	118,488	118,488	0	0.00
Public Utility	233,384	233,384	0	0	4,668	4,668	0	0.00
Ag Homestead: House	97,508	97,508	0	0	952	952	0	0.00
Ag Homestead: Land	138,942	138,942	0	0	710	710	0	0.00
Ag Nonhomestead	209,083	209,083	0	0	2,091	2,091	0	0.00
Manufactured Homes	25,753	25,753	0	0	298	298	0	0.00
Miscellaneous	2,357	2,357	0	0	26	26	0	0.00
Total	38,808,330	38,808,330	0	0	446,612	444,573	-2,039	-0.46

26.2 Net Tax and Effective Tax Rate by Property Type

Property Type	Net Tax (in \$1,000's)				Effective Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	337,163	339,038	1,876	0.56	1.30	1.31	0.01	0.56
Res Nonhomestead	40,477	40,703	227	0.56	1.38	1.39	0.01	0.56
Apartments	41,072	41,354	282	0.69	1.70	1.71	0.01	0.69
Low-Income Apts	4,624	1,744	-2,880	-62.28	0.94	0.35	-0.59	-62.28
Seasonal Rec	1,742	1,751	8	0.47	1.27	1.28	0.01	0.47
C/I First Tier	7,108	7,145	37	0.52	2.14	2.15	0.01	0.52
C/I Second Tier	199,889	200,438	549	0.27	3.37	3.38	0.01	0.27
Public Utility	7,782	7,799	17	0.22	3.33	3.34	0.01	0.22
Ag Homestead: House	1,282	1,285	4	0.28	1.31	1.32	0.00	0.28
Ag Homestead: Land	565	568	2	0.37	0.41	0.41	0.00	0.37
Ag Nonhomestead	2,158	2,168	9	0.42	1.03	1.04	0.00	0.42
Manufactured Homes	416	418	2	0.45	1.62	1.62	0.01	0.45
Miscellaneous	40	40	0	0.55	1.68	1.69	0.01	0.55
Total	644,319	644,452	133	0.02	1.66	1.66	0.00	0.02

26.3 Spread Levies by Taxing Jurisdiction

Taxing Jurisdiction	Market Value Spread Levies (in \$1,000's)				Tax Capacity Spread Levies (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0	0	0	0.00	148,617	148,719	102	0.07
City/Town	1,977	1,977	0	0.00	166,605	166,650	45	0.03
School Dist	83,282	83,240	-42	-0.05	91,700	91,659	-41	-0.04
Special Dist	0	0	0	0.00	32,631	32,631	0	0.00
Total	85,259	85,217	-42	-0.05	439,553	439,658	106	0.02

26.4 Tax Rates by Taxing Jurisdiction

Taxing Jurisdiction	MV Tax Rate				NTC Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0.000	0.000	0.000	0.00	38.16	38.39	0.23	0.60
City/Town	0.052	0.052	0.000	0.54	42.78	43.01	0.24	0.55
School Dist	2.191	2.202	0.011	0.49	23.54	23.66	0.11	0.48
Special Dist	0.000	0.000	0.000	0.00	8.38	8.42	0.04	0.53
Total	2.243	2.254	0.011	0.49	112.86	113.48	0.62	0.55

26.5 Tax Base Summary

(in \$1,000's)	Base	Alt	Chg	Pct Chg
Tax Capacity	446,612	444,573	-2,039	-0.46
TIF Value	8,531	8,531	0	0.00
Powerline Value	14	14	0	0.00
FD Contribution Value	48,594	48,594	0	0.00
Taxable Net Tax Capacity	389,472	387,433	-2,039	-0.52
FD Distribution Value	60,227	60,227	0	0.00

26.6 Homestead Property Tax Examples

	Homestead Value		Net Tax			
	Base	Alt	Base	Alt	Chg	Pct Chg
Low Value	203,000	203,000	2,532	2,546	14	0.55
Avg Value	304,400	304,400	4,007	4,029	22	0.55
High Value	405,700	405,700	5,481	5,510	29	0.53

27 REGION: SOUTHEAST HENNEPIN COUNTY

- Base: Pay 2022 Certified Levies and Values per Abstract; 4d Tier Break at \$100k
- Alt: SF3945, 4d tier 1 classification rate reduced to 0.25 pct

27.1 Estimated Market Value and Tax Capacity by Property Type

Property Type	Estimated Market Value (in \$1,000's)				Tax Capacity (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	27,187,197	27,187,197	0	0	272,306	272,306	0	0.00
Res Nonhomestead	3,876,070	3,876,070	0	0	41,060	41,060	0	0.00
Apartments	6,022,525	6,022,525	0	0	75,282	75,282	0	0.00
Low-Income Apts	475,103	475,103	0	0	3,168	1,188	-1,980	-62.51
Seasonal Rec	82,964	82,964	0	0	849	849	0	0.00
C/I First Tier	334,479	334,479	0	0	5,017	5,017	0	0.00
C/I Second Tier	10,623,736	10,623,736	0	0	212,475	212,475	0	0.00
Public Utility	167,269	167,269	0	0	3,345	3,345	0	0.00
Ag Homestead: House	189	189	0	0	2	2	0	0.00
Ag Homestead: Land	160	160	0	0	1	1	0	0.00
Ag Nonhomestead	327	327	0	0	3	3	0	0.00
Manufactured Homes	5,248	5,248	0	0	59	59	0	0.00
Miscellaneous	2,997	2,997	0	0	35	35	0	0.00
Total	48,778,265	48,778,265	0	0	613,600	611,620	-1,980	-0.32

27.2 Net Tax and Effective Tax Rate by Property Type

Property Type	Net Tax (in \$1,000's)				Effective Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	357,189	358,816	1,627	0.46	1.31	1.32	0.01	0.46
Res Nonhomestead	53,234	53,470	236	0.44	1.37	1.38	0.01	0.44
Apartments	97,078	97,561	483	0.50	1.61	1.62	0.01	0.50
Low-Income Apts	4,214	1,587	-2,627	-62.34	0.89	0.33	-0.55	-62.34
Seasonal Rec	1,122	1,128	5	0.48	1.35	1.36	0.01	0.48
C/I First Tier	7,047	7,080	32	0.46	2.11	2.12	0.01	0.46
C/I Second Tier	349,349	350,202	853	0.24	3.29	3.30	0.01	0.24
Public Utility	5,471	5,484	13	0.24	3.27	3.28	0.01	0.24
Ag Homestead: House	2	2	0	0.52	1.13	1.14	0.01	0.52
Ag Homestead: Land	0	0	0	0.98	0.27	0.27	0.00	0.98
Ag Nonhomestead	3	3	0	0.52	1.03	1.03	0.01	0.52
Manufactured Homes	78	78	0	0.63	1.48	1.49	0.01	0.63
Miscellaneous	55	55	0	0.50	1.82	1.83	0.01	0.50
Total	874,842	875,467	625	0.07	1.79	1.79	0.00	0.07

27.3 Spread Levies by Taxing Jurisdiction

Taxing Jurisdiction	Market Value Spread Levies (in \$1,000's)				Tax Capacity Spread Levies (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0	0	0	0.00	194,670	195,068	398	0.20
City/Town	0	0	0	0.00	206,624	206,624	0	0.00
School Dist	83,053	83,070	17	0.02	129,230	129,263	33	0.03
Special Dist	0	0	0	0.00	49,104	49,104	0	0.00
Total	83,053	83,070	17	0.02	579,628	580,059	431	0.07

27.4 Tax Rates by Taxing Jurisdiction

Taxing Jurisdiction	MV Tax Rate				NTC Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0.000	0.000	0.000	0.00	38.16	38.39	0.23	0.60
City/Town	0.000	0.000	0.000	0.00	40.50	40.66	0.16	0.39
School Dist	1.715	1.722	0.007	0.43	25.33	25.44	0.11	0.41
Special Dist	0.000	0.000	0.000	0.00	9.63	9.66	0.04	0.39
Total	1.715	1.722	0.007	0.43	113.62	114.15	0.53	0.46

27.5 Tax Base Summary

(in \$1,000's)	Base	Alt	Chg	Pct Chg
Tax Capacity	613,600	611,620	-1,980	-0.32
TIF Value	28,771	28,771	0	0.00
Powerline Value	0	0	0	0.00
FD Contribution Value	74,672	74,672	0	0.00
Taxable Net Tax Capacity	510,157	508,177	-1,980	-0.39
FD Distribution Value	37,217	37,217	0	0.00

27.6 Homestead Property Tax Examples

	Homestead Value		Net Tax			
	Base	Alt	Base	Alt	Chg	Pct Chg
Low Value	249,100	249,100	3,089	3,103	14	0.45
Avg Value	373,400	373,400	4,841	4,864	23	0.48
High Value	497,800	497,800	6,509	6,539	30	0.46

28 REGION: SOUTHWEST HENNEPIN COUNTY

- Base: Pay 2022 Certified Levies and Values per Abstract; 4d Tier Break at \$100k
- Alt: SF3945, 4d tier 1 classification rate reduced to 0.25 pct

28.1 Estimated Market Value and Tax Capacity by Property Type

Property Type	Estimated Market Value (in \$1,000's)				Tax Capacity (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	36,729,954	36,729,954	0	0	380,481	380,481	0	0.00
Res Nonhomestead	6,694,822	6,694,822	0	0	73,486	73,486	0	0.00
Apartments	3,965,547	3,965,547	0	0	49,569	49,569	0	0.00
Low-Income Apts	373,793	373,793	0	0	2,114	934	-1,179	-55.79
Seasonal Rec	986,449	986,449	0	0	11,459	11,459	0	0.00
C/I First Tier	335,676	335,676	0	0	5,035	5,035	0	0.00
C/I Second Tier	7,909,044	7,909,044	0	0	158,181	158,181	0	0.00
Public Utility	239,484	239,484	0	0	4,790	4,790	0	0.00
Ag Homestead: House	98,503	98,503	0	0	1,022	1,022	0	0.00
Ag Homestead: Land	83,250	83,250	0	0	420	420	0	0.00
Ag Nonhomestead	156,769	156,769	0	0	1,567	1,567	0	0.00
Manufactured Homes	1,847	1,847	0	0	18	18	0	0.00
Miscellaneous	5,653	5,653	0	0	72	72	0	0.00
Total	57,580,792	57,580,792	0	0	688,213	687,034	-1,179	-0.17

28.2 Net Tax and Effective Tax Rate by Property Type

Property Type	Net Tax (in \$1,000's)				Effective Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	455,649	457,185	1,536	0.34	1.24	1.24	0.00	0.34
Res Nonhomestead	85,326	85,598	272	0.32	1.27	1.28	0.00	0.32
Apartments	59,139	59,369	230	0.39	1.49	1.50	0.01	0.39
Low-Income Apts	2,629	1,166	-1,462	-55.63	0.70	0.31	-0.39	-55.63
Seasonal Rec	12,180	12,212	32	0.26	1.23	1.24	0.00	0.26
C/I First Tier	6,484	6,505	21	0.33	1.93	1.94	0.01	0.33
C/I Second Tier	255,173	255,592	419	0.16	3.23	3.23	0.01	0.16
Public Utility	7,646	7,657	11	0.14	3.19	3.20	0.00	0.14
Ag Homestead: House	1,234	1,237	3	0.24	1.25	1.26	0.00	0.24
Ag Homestead: Land	266	267	1	0.41	0.32	0.32	0.00	0.41
Ag Nonhomestead	1,334	1,338	4	0.30	0.85	0.85	0.00	0.30
Manufactured Homes	23	23	0	0.29	1.23	1.23	0.00	0.29
Miscellaneous	88	88	0	0.31	1.56	1.56	0.00	0.31
Total	887,170	888,237	1,067	0.12	1.54	1.54	0.00	0.12

28.3 Spread Levies by Taxing Jurisdiction

Taxing Jurisdiction	Market Value Spread Levies (in \$1,000's)				Tax Capacity Spread Levies (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0	0	0	0.00	231,613	232,539	926	0.40
City/Town	1,671	1,671	0	0.00	174,780	174,780	0	0.00
School Dist	112,965	113,005	40	0.04	147,257	147,298	40	0.03
Special Dist	0	0	0	0.00	54,790	54,790	0	0.00
Total	114,636	114,676	40	0.04	608,441	609,407	966	0.16

28.4 Tax Rates by Taxing Jurisdiction

Taxing Jurisdiction	MV Tax Rate				NTC Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0.000	0.000	0.000	0.00	38.16	38.39	0.23	0.60
City/Town	0.030	0.030	0.000	0.21	28.80	28.85	0.06	0.19
School Dist	2.012	2.017	0.005	0.25	24.26	24.31	0.05	0.22
Special Dist	0.000	0.000	0.000	0.00	9.03	9.04	0.02	0.19
Total	2.042	2.047	0.005	0.25	100.24	100.60	0.35	0.35

28.5 Tax Base Summary

(in \$1,000's)	Base	Alt	Chg	Pct Chg
Tax Capacity	688,213	687,034	-1,179	-0.17
TIF Value	14,799	14,799	0	0.00
Powerline Value	0	0	0	0.00
FD Contribution Value	66,441	66,441	0	0.00
Taxable Net Tax Capacity	606,972	605,793	-1,179	-0.19
FD Distribution Value	29,563	29,563	0	0.00

28.6 Homestead Property Tax Examples

	Homestead Value		Net Tax			
	Base	Alt	Base	Alt	Chg	Pct Chg
Low Value	320,100	320,100	3,778	3,791	13	0.34
Avg Value	479,900	479,900	5,791	5,810	19	0.33
High Value	639,600	639,600	8,067	8,095	28	0.35

29 REGION: SUBURBAN RAMSEY COUNTY

- Base: Pay 2022 Certified Levies and Values per Abstract; 4d Tier Break at \$100k
- Alt: SF3945, 4d tier 1 classification rate reduced to 0.25 pct

29.1 Estimated Market Value and Tax Capacity by Property Type

Property Type	Estimated Market Value (in \$1,000's)				Tax Capacity (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	19,969,527	19,969,527	0	0	193,697	193,697	0	0.00
Res Nonhomestead	2,341,698	2,341,698	0	0	24,361	24,361	0	0.00
Apartments	3,046,260	3,046,260	0	0	38,078	38,078	0	0.00
Low-Income Apts	507,775	507,775	0	0	3,201	1,269	-1,931	-60.34
Seasonal Rec	7,503	7,503	0	0	81	81	0	0.00
C/I First Tier	344,355	344,355	0	0	5,165	5,165	0	0.00
C/I Second Tier	5,656,615	5,656,615	0	0	113,132	113,132	0	0.00
Public Utility	213,998	213,998	0	0	4,280	4,280	0	0.00
Ag Homestead: House	705	705	0	0	7	7	0	0.00
Ag Homestead: Land	658	658	0	0	3	3	0	0.00
Ag Nonhomestead	19,518	19,518	0	0	195	195	0	0.00
Manufactured Homes	137,206	137,206	0	0	1,552	1,552	0	0.00
Miscellaneous	4,909	4,909	0	0	54	54	0	0.00
Total	32,250,727	32,250,727	0	0	383,807	381,876	-1,931	-0.50

29.2 Net Tax and Effective Tax Rate by Property Type

Property Type	Net Tax (in \$1,000's)				Effective Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	278,277	280,424	2,147	0.77	1.39	1.40	0.01	0.77
Res Nonhomestead	34,438	34,705	267	0.77	1.47	1.48	0.01	0.77
Apartments	54,142	54,594	453	0.84	1.78	1.79	0.01	0.84
Low-Income Apts	4,755	1,911	-2,844	-59.82	0.94	0.38	-0.56	-59.82
Seasonal Rec	113	113	1	0.59	1.50	1.51	0.01	0.59
C/I First Tier	7,753	7,812	58	0.75	2.25	2.27	0.02	0.75
C/I Second Tier	196,930	197,714	784	0.40	3.48	3.50	0.01	0.40
Public Utility	7,460	7,490	31	0.41	3.49	3.50	0.01	0.41
Ag Homestead: House	9	9	0	0.67	1.32	1.33	0.01	0.67
Ag Homestead: Land	2	2	0	1.01	0.38	0.38	0.00	1.01
Ag Nonhomestead	191	193	1	0.75	0.98	0.99	0.01	0.75
Manufactured Homes	2,221	2,240	19	0.85	1.62	1.63	0.01	0.85
Miscellaneous	83	84	1	0.80	1.69	1.71	0.01	0.80
Total	586,375	587,292	917	0.16	1.82	1.82	0.00	0.16

29.3 Spread Levies by Taxing Jurisdiction

Taxing Jurisdiction	Market Value Spread Levies (in \$1,000's)				Tax Capacity Spread Levies (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0	0	0	0.00	155,474	156,374	899	0.58
City/Town	385	385	0	0.00	107,714	107,673	-42	-0.04
School Dist	72,090	72,053	-37	-0.05	92,125	92,055	-70	-0.08
Special Dist	0	0	0	0.00	36,886	36,886	0	0.00
Total	72,475	72,438	-37	-0.05	392,200	392,988	788	0.20

29.4 Tax Rates by Taxing Jurisdiction

Taxing Jurisdiction	MV Tax Rate				NTC Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0.000	0.000	0.000	0.00	48.00	48.57	0.57	1.18
City/Town	0.012	0.012	0.000	0.61	33.26	33.44	0.19	0.56
School Dist	2.259	2.272	0.013	0.56	28.44	28.59	0.15	0.52
Special Dist	0.000	0.000	0.000	0.00	11.39	11.46	0.07	0.60
Total	2.271	2.284	0.013	0.56	121.10	122.07	0.97	0.80

29.5 Tax Base Summary

(in \$1,000's)	Base	Alt	Chg	Pct Chg
Tax Capacity	383,807	381,876	-1,931	-0.5
TIF Value	14,311	14,311	0	0.0
Powerline Value	0	0	0	0.0
FD Contribution Value	45,620	45,620	0	0.0
Taxable Net Tax Capacity	323,877	321,945	-1,931	-0.6
FD Distribution Value	43,277	43,277	0	0.0

29.6 Homestead Property Tax Examples

	Homestead Value		Net Tax			
	Base	Alt	Base	Alt	Chg	Pct Chg
Low Value	206,600	206,600	2,745	2,766	21	0.77
Avg Value	309,700	309,700	4,340	4,373	33	0.76
High Value	412,900	412,900	5,937	5,982	45	0.76

30 REGION: MINNEAPOLIS

- Base: Pay 2022 Certified Levies and Values per Abstract; 4d Tier Break at \$100k
- Alt: SF3945, 4d tier 1 classification rate reduced to 0.25 pct

30.1 Estimated Market Value and Tax Capacity by Property Type

Property Type	Estimated Market Value (in \$1,000's)				Tax Capacity (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	27,101,784	27,101,784	0	0	268,643	268,643	0	0.0
Res Nonhomestead	8,584,508	8,584,508	0	0	93,979	93,979	0	0.0
Apartments	10,685,730	10,685,730	0	0	133,572	133,572	0	0.0
Low-Income Apts	1,698,653	1,698,653	0	0	11,831	4,247	-7,584	-64.1
Seasonal Rec	15,535	15,535	0	0	194	194	0	0.0
C/I First Tier	570,094	570,094	0	0	8,551	8,551	0	0.0
C/I Second Tier	11,887,909	11,887,909	0	0	237,758	237,758	0	0.0
Public Utility	341,650	341,650	0	0	6,824	6,824	0	0.0
Ag Nonhomestead	1,585	1,585	0	0	16	16	0	0.0
Miscellaneous	41,367	41,367	0	0	468	468	0	0.0
Total	60,928,815	60,928,815	0	0	761,835	754,251	-7,584	-1.0

30.2 Net Tax and Effective Tax Rate by Property Type

Property Type	Net Tax (in \$1,000's)				Effective Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	368,501	372,316	3,815	1.04	1.36	1.37	0.01	1.04
Res Nonhomestead	127,753	129,072	1,320	1.03	1.49	1.50	0.02	1.03
Apartments	179,542	181,392	1,850	1.03	1.68	1.70	0.02	1.03
Low-Income Apts	16,220	5,882	-10,337	-63.73	0.95	0.35	-0.61	-63.73
Seasonal Rec	261	264	3	1.03	1.68	1.70	0.02	1.03
C/I First Tier	12,392	12,509	117	0.94	2.17	2.19	0.02	0.94
C/I Second Tier	404,190	406,205	2,015	0.50	3.40	3.42	0.02	0.50
Public Utility	11,505	11,563	58	0.50	3.37	3.38	0.02	0.50
Ag Nonhomestead	18	18	0	1.00	1.15	1.16	0.01	1.00
Miscellaneous	597	603	6	1.01	1.44	1.46	0.01	1.01
Total	1,120,978	1,119,825	-1,154	-0.10	1.84	1.84	0.00	-0.10

30.3 Spread Levies by Taxing Jurisdiction

Taxing Jurisdiction	Market Value Spread Levies (in \$1,000's)				Tax Capacity Spread Levies (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0	0	0	0	244,517	243,067	-1,451	-0.59
City/Town	0	0	0	0	376,706	376,706	0	0.00
School Dist	80,852	80,852	0	0	129,834	129,834	0	0.00
Special Dist	0	0	0	0	43,218	43,218	0	0.00
Total	80,852	80,852	0	0	794,276	792,825	-1,451	-0.18

30.4 Tax Rates by Taxing Jurisdiction

Taxing Jurisdiction	MV Tax Rate				NTC Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0.000	0.000	0.000	0.00	38.09	38.32	0.23	0.59
City/Town	0.000	0.000	0.000	0.00	58.61	59.31	0.70	1.19
School Dist	1.341	1.358	0.017	1.27	20.27	20.51	0.24	1.19
Special Dist	0.000	0.000	0.000	0.00	6.72	6.80	0.08	1.19
Total	1.341	1.358	0.017	1.27	123.69	124.94	1.25	1.01

30.5 Tax Base Summary

(in \$1,000's)	Base	Alt	Chg	Pct Chg
Tax Capacity	761,835	754,251	-7,584	-1.00
TIF Value	23,782	23,782	0	0.00
Powerline Value	0	0	0	0.00
FD Contribution Value	95,293	95,293	0	0.00
Taxable Net Tax Capacity	642,760	635,176	-7,584	-1.18
FD Distribution Value	69,995	69,995	0	0.00

30.6 Homestead Property Tax Examples

	Homestead Value		Net Tax			
	Base	Alt	Base	Alt	Chg	Pct Chg
Low Value	230,800	230,800	2,961	2,991	30	1.01
Avg Value	346,000	346,000	4,668	4,717	49	1.05
High Value	461,200	461,200	6,323	6,388	65	1.03

31 REGION: ST. PAUL

- Base: Pay 2022 Certified Levies and Values per Abstract; 4d Tier Break at \$100k
- Alt: SF3945, 4d tier 1 classification rate reduced to 0.25 pct

31.1 Estimated Market Value and Tax Capacity by Property Type

Property Type	Estimated Market Value (in \$1,000's)				Tax Capacity (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	15,716,276	15,716,276	0	0	150,270	150,270	0	0.00
Res Nonhomestead	3,524,707	3,524,707	0	0	37,966	37,966	0	0.00
Apartments	4,633,580	4,633,580	0	0	57,920	57,920	0	0.00
Low-Income Apts	1,355,603	1,355,603	0	0	8,850	3,389	-5,461	-61.71
Seasonal Rec	2,166	2,166	0	0	26	26	0	0.00
C/I First Tier	425,460	425,460	0	0	6,382	6,382	0	0.00
C/I Second Tier	4,739,255	4,739,255	0	0	94,785	94,785	0	0.00
Public Utility	235,658	235,658	0	0	4,713	4,713	0	0.00
Ag Nonhomestead	3,750	3,750	0	0	37	37	0	0.00
Miscellaneous	12,534	12,534	0	0	136	136	0	0.00
Total	30,648,988	30,648,988	0	0	361,086	355,624	-5,461	-1.51

31.2 Net Tax and Effective Tax Rate by Property Type

Property Type	Net Tax (in \$1,000's)				Effective Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
Res Homestead	239,537	243,584	4,047	1.69	1.52	1.55	0.03	1.69
Res Nonhomestead	59,725	60,732	1,008	1.69	1.69	1.72	0.03	1.69
Apartments	89,729	91,240	1,512	1.68	1.94	1.97	0.03	1.68
Low-Income Apts	14,041	5,467	-8,573	-61.06	1.04	0.40	-0.63	-61.06
Seasonal Rec	40	41	1	1.66	1.86	1.89	0.03	1.66
C/I First Tier	10,518	10,681	163	1.55	2.47	2.51	0.04	1.55
C/I Second Tier	173,241	174,814	1,572	0.91	3.66	3.69	0.03	0.91
Public Utility	8,152	8,231	78	0.96	3.46	3.49	0.03	0.96
Ag Nonhomestead	49	50	1	1.65	1.30	1.32	0.02	1.65
Miscellaneous	196	199	3	1.67	1.56	1.59	0.03	1.67
Total	595,226	595,038	-188	-0.03	1.94	1.94	0.00	-0.03

31.3 Spread Levies by Taxing Jurisdiction

Taxing Jurisdiction	Market Value Spread Levies (in \$1,000's)				Tax Capacity Spread Levies (in \$1,000's)			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0	0	0	0	129,240	128,337	-902	-0.70
City/Town	0	0	0	0	141,791	141,791	0	0.00
School Dist	56,075	56,075	0	0	105,606	105,606	0	0.00
Special Dist	0	0	0	0	34,900	34,900	0	0.00
Total	56,075	56,075	0	0	411,536	410,634	-902	-0.22

31.4 Tax Rates by Taxing Jurisdiction

Taxing Jurisdiction	MV Tax Rate				NTC Tax Rate			
	Base	Alt	Chg	Pct Chg	Base	Alt	Chg	Pct Chg
County	0.000	0.000	0.000	0.00	43.99	44.51	0.52	1.18
City/Town	0.000	0.000	0.000	0.00	48.17	49.08	0.91	1.89
School Dist	1.864	1.898	0.034	1.85	35.99	36.67	0.68	1.89
Special Dist	0.000	0.000	0.000	0.00	11.86	12.08	0.22	1.89
Total	1.864	1.898	0.034	1.85	140.01	142.34	2.33	1.67

31.5 Tax Base Summary

(in \$1,000's)	Base	Alt	Chg	Pct Chg
Tax Capacity	361,086	355,624	-5,461	-1.51
TIF Value	30,585	30,585	0	0.00
Powerline Value	0	0	0	0.00
FD Contribution Value	36,139	36,139	0	0.00
Taxable Net Tax Capacity	294,361	288,900	-5,461	-1.86
FD Distribution Value	74,451	74,451	0	0.00

31.6 Homestead Property Tax Examples

	Homestead Value		Net Tax			
	Base	Alt	Base	Alt	Chg	Pct Chg
Low Value	184,300	184,300	2,635	2,679	44	1.67
Avg Value	276,400	276,400	4,212	4,283	71	1.69
High Value	368,400	368,400	5,787	5,885	98	1.69