

Report from the Governor

PROPERTY TAX REFORM FOR MINNESOTA

Minnesota Department of Revenue
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Property tax in Minnesota is imposed only by local governments. The state does not impose a property tax. Yet each year, the state provides billions of dollars to reduce the property tax bills of Minnesotans.

This state involvement in local property taxes is a long-standing effort to achieve a balance in the total tax burden faced by citizens from each of the three basic forms of taxation: income, sales, and property taxes. In order to control local property taxes, Minnesota has substituted state-supplied aids and credits raised through income and sales taxes for locally raised property tax dollars. That system has worked well for owners of some kinds of property, in some localities, some of the time. But while it has held down taxes for some, the costs for everyone have become enormous; for, as it has developed in recent years, the system has become incredibly complicated, unstable, and inefficient.

Property classification. Minnesota's 68 classes of property make it the most complex property tax system in the nation. The law defines 15 principal property classifications, such as farm, farm homestead, timber, or residential homestead, but with the numerous assessed valuation brackets and corresponding tax rates, the total number of classifications is actually 68. Table 1 in the appendix summarizes the property classifications and assessment percentages for taxes payable in 1988.

A property classification system this complex is inefficient and expensive to administer, besides being almost impossible for most people to understand.

State Property Tax Relief Expenditures. The system is complicated further by the numerous types of property tax aids and credits. The following chart shows the 20 principal state-financed programs for general property tax relief. In fiscal year 1987, expenditures for these programs totaled \$3.5 billion and accounted for 65 percent of total state spending from the general fund.

Aids and credits under Minnesota's current system	
Property Tax Credits and Refunds	State Fiscal Year 1987
	<i>(in millions of dollars)</i>
Credits:	
Homestead	\$ 577.3
Agricultural	126.3
Taconite Reimbursement	.6
Taconite Homestead Credit	10.5
Wetlands	.7
Native Prairie	.2
Agricultural Preserve	.7
Enterprise Zone	1.1
Regional Transit Board Reimbursement	1.6
Property Tax Refunds:	
Homeowners	57.3
Renter Credit	98.6
Total Credits and Refunds	\$ 874.9
Local Government Aid for Cities and Townships	\$ 296.6
Other Local Assistance	
Aid to Police and Fire	31.9
Payment in Lieu Taxes-DNR	4.5
Total Other Aids	\$ 36.4
Total Property Tax Aids, Credits and Refunds	\$1,207.9
Aids to Counties	
Local Government Aid	\$ 14.4
Attached Machinery Aid	2.4
Welfare Aids	768.9
Corrections Community Services	13.0
Community Health Services Act	11.6
Total Aids to Counties	\$ 810.3
Aids to School Districts	\$1,478.2
Total Expenditures for Property Tax Relief	\$3,496.4
Percent of State Budget	64.9%

Local property taxes account for about 32 percent of total state and local taxes, but local governments spend approximately 63 percent of all public funds.

In spite of the enormous amounts provided by the state to local governments, the system has failed to meet its primary goal of keeping down local taxes. In fact, several programs designed to reduce taxes may actually encourage increases. This occurs because, under current law, when local governments raise their property tax rates, the formula for property tax credits offsets part of the increase. And, when local governments cut tax rates, the formula results in lower credits.

Instability for the state budget. Two-thirds of the state budget goes for property tax aid and credit programs. Most of these programs have had costs based on formulas that could not be accurately forecasted or controlled by the state. Amounts received under the homestead credit or school agricultural credit, for example, are determined by formulas based on the budgets set up by the local units of government, not according to how much revenue the state actually has available for these programs. Real budget control on the state level becomes impossible when local spending needs and decisions drive state costs.

Unclear roles for state, local governments. Currently, state government is involved in financing virtually every local government activity, from trash pickup to welfare costs, whether there is a true need for state-level involvement or not. The state's pervasive presence makes it impossible to know who is truly responsible for the quality, as well as the costs, of these services. The ambiguous nature of the relationship between state and local governments dilutes authority and masks responsibility for all concerned.

Geographical differences in rates. The system has also failed to prevent the development of wide disparities between the tax rates set by different localities for similar properties. Because each community's unique mix of property types will interact with the system's tax classifications, credits, and aids differently, broad differences in the effective tax burden develop, not only between different classes of property, but also between similar properties located in different parts of the state.

The following table illustrates the wide range of rates:

Geographical range of property tax rates

Average tax rate	Homes	Businesses
Metro area	1.4%	4.7%
Greater Minnesota	1.1%	4.8%
Statewide	1.3%	4.7%
Lowest rate	0.3%	2.2%
Highest rate	2.5%	9.8%

The hidden costs. In spite of all of these problems, Minnesota has done a good job of holding down local property taxes, especially for farms and low-value homes. But the funds for local property tax relief come from state income and sales taxes, and, by funding local services with state dollars, we make it difficult to identify which level of government is responsible for which services. The result is that we obscure the true relationship between the sales and income taxes that the state collects and the services that local governments provide.

* * * * *

In summary, Minnesota's property tax system has become inefficient, unstable, unfair, and incomprehensible. The time has come for major reform. We need a new property tax system that treats all Minnesotans fairly, at a reasonable, predictable cost.

The 1987 Reforms.

Important progress was made toward these goals during the 1987 legislative session. To reduce complexity, the number of property classes was cut; to improve budget stability, funding mechanisms were changed to prevent automatic aid increases whenever local governments increase property taxes. Here is a complete listing of the 1987 reform measures:

- To reduce complexity, the number of property classes was reduced from 68 to 9 for 1989.
- In a move to increase state budget stability, direct state aid to local units of government was substituted for the homestead credit and school agricultural credits. (Effective for 1989.)
- To reduce inequities in high tax localities, state aid to counties that have a property tax of more than one-half mill for public assistance maintenance programs is increased. (Effective for 1988.)
- To narrow the gap between rates paid by businesses and by other property owners, a one-time-only small business credit was passed. (Effective 1988.)

These measures are a good start, but they don't go far enough. Serious problems remain, problems that must be addressed during the 1988 legislative session.

The Governor's Plan for Property Tax Reform

The plan proposed by Governor Perpich's administration calls for a fundamental restructuring of both the property tax system and the fiscal relationship between state and local government.

The proposal is based on these objectives:

1. Simplification.
2. Reduction of geographic disparities in tax rates.
3. Reduction of disparities between rates for different classes of property.
4. State and local budget stability and accountability.

1. Simplification.

The first step toward simplification is to reduce the number of property classes to four. The proposed classes are as follows:

Classification of Property	
Type of property	Taxable percent of market value
Farmland	40 percent
Homes and cabins	
First \$68,000	40 percent
Remainder	70 percent
Non-homestead residential	
1-3 unit rental	70 percent
4 or more units	80 percent
All other	
First \$60,000	70 percent
Remainder	100 percent

For further simplicity, the four assessment rates are round numbers with the highest percentage set at 100 percent, making it easier to understand the degree of "break" given to each class:

40 percent	Farmland Homes and cabins (first \$68,000 of value)
70 percent	Homes and cabins (remaining value) Non-homestead residential (1-3 rental units) Commercial/industrial (first \$60,000 of value)
80 percent	Apartments (4 or more rental units)
100 percent	All other, including remaining value of commercial/ industrial

2. Reduction of Tax Rate Disparities between Geographic Areas.

Property tax mill rates presently vary from about 60 mills to 242 mills. The governor's plan reduces these wide disparities by increasing aids to cities and by taking over funding of income maintenance programs.

Increased Local Government Aid. Presently, \$297 million of aid to local governments is provided to cities. The current program has major problems first, because most cities were "grandfathered" in at aid amounts from old formulas and second, because it does not address the problems of mill rate disparities due to county levies. These disparities arise because the formula looks at city levies in isolation, rather than at the combined city and county mill rate that actually determines taxes. As a result, cities have received aid even when the actual combined rate was relatively low.

The governor's plan bases aid to cities on the combined city and county mill rate, and adds \$113 million to the existing funding. The result is to provide most of the increased aid to cities with high combined city and county mill rates.

Under the proposed aid formula, local governments must raise 14 mills, and the state will pay 60 percent of the remaining amount:

$$\text{Aid in mills} = 0.60 \times (\text{city mill rate} + \text{county mill rate} - 14 \text{ mills})$$

In this formula, the city and county mill rates are what they would be without any local government aid. Mill rates are based on the new higher classification ratios and assessed values. In addition, aid for all townships is increased 50 percent, or \$5.6 million.

State Takeover of Income Maintenance Benefits. One of the main causes of mill rate disparities is the wide variation in county property tax levies for income maintenance benefits. These rates vary from 1.5 mills in Dakota County to 14.6 mills in Mahnomon County. The governor's plan would eliminate these disparities by providing for 100 percent state payment of these benefits.

Income maintenance programs include AFDC, Medical Assistance, General Assistance, General Assistance Medical Care, Minnesota Supplemental Aid, Emergency Assistance, and Work Readiness. The proposed state takeover would include the benefits for these programs but not the administrative costs. There would be no change in the state payment share for social service programs, such as programs for the retarded, the mentally ill, and the chemically dependent.

The state already pays about 88 percent of these benefits. The proposed 100 percent state payment would cost the state an additional \$123 million per year. The existing income maintenance disparity aid (\$12 million) and local government aid for counties (\$16 million) would be eliminated, for an additional net cost to the state of \$95 million per year.

This proposal, in addition to reducing mill rate disparities, has the added benefit of helping to clarify the responsibilities of local and state government. Since eligibility and payments for these income maintenance programs are completely determined by the federal and state governments, with very little local discretion, it makes sense for the state to assume responsibility for funding them.

3. Reduction of Disparities between Classes of Property.

Minnesota's property classification system and homestead credit program have resulted in one of the widest disparities between homestead and business taxes in the country, with an average homestead tax rate of 1.3 percent of market value, compared to 4.7 percent for business property. The business share of total property taxes has risen from 26 percent in 1977 to 35 percent in 1988. The governor's plan calls for reducing business taxes an average of 10 percent. This reduction is accomplished by the changes in classification ratios, the increase in local government aid, and the state takeover of income maintenance benefit costs. Most of the additional state dollars are directed to this reduction in business taxes.

The plan is also intended to avoid future shifts of property taxes to businesses through the use of four simple property classes which will be difficult to change in ways adverse to businesses.

Although the statewide average reduction in business taxes is 10 percent, the reductions will be larger in cities with high mill rates and/or high income maintenance costs, and smaller in cities with low mill rates and/or income maintenance costs. Thus, the overall effects will be a general reduction in business taxes and a reduction in the disparities in business taxes in different areas.

4. State and Local Budget Stability and Accountability.

In the past, costs for property tax relief programs have been determined by formulas that were impossible for state government to predict or control. As a result, these programs have caused large and unpredictable increases in state costs, and have contributed to state budget instability. Budget instability for local governments has been another consequence, because when the state must cut aids and credits to balance its budget, local governments are forced to cut services abruptly.

The governor's proposal deals with these problems in these ways:

Homestead Credit. In the first year, the homestead credit would be 48 percent of gross tax on the first \$70,000 of homestead value. In future years, the statewide homestead credit dollar amount would be appropriated by the legislature. Each local government would receive its base year share, adjusted for its change in homestead assessed values and for the increase in the appropriated amount. This method would allow for changes such as an increase in the number of homesteads in a growing city. The homestead credit amounts for each local government would be independent of local spending decisions. Thus, if the city, county and school district in a local area reduced spending, the credit would equal more than the 48

percent used in the base year. However, if local spending greatly increased, the increase would have no effect on the credit formula, and the amount of credit received would drop below the 48 percent used in the base year.

Local Government Aid to Cities. Similar to the homestead credit procedure, the local government aids would be calculated according to a formula using the base year. Payments would be adjusted for changes in property wealth, as shown by changes in assessed value per capita. If a city suffered a decline in property wealth, its share of the statewide LGA appropriation would be increased. The statewide total LGA dollars would be appropriated by the legislature.

These methods of determining homestead credit and local government aid amounts in future years will improve the stability, predictability, and accountability of these programs for both the state and local governments. With this uncoupling of aids and credits from local spending decisions, it becomes feasible to remove levy limits on city and county governments. (The well-established concepts of school financing require continuance of levy limits for school districts.)

Following the establishment of a base year for taxes payable in 1989, levy limits would be removed for taxes payable in 1990 and thereafter. Local governments will then have full authority to levy property taxes for local services as needed or desired, with local officials responsible to the control of local taxpayers for their decisions.

Effects on Types of Property

For the state as a whole, the combined effects of these changes for different types of property are as follows:

Types of Property	Percent change
Homes	0
Farms	0
Commercial/industrial	-10%
Apartments	- 8%
Seasonal recreational	-10%
Vacant land	- 2%
Seasonal recreational commercial	- 7%
Utility and personal	- 2%

Effects on 30 Largest Cities

The following table shows the effects on property taxes for Minnesota's thirty largest cities. These are estimates of the effects of the proposal for 1988 property taxes, compared to the current law for 1988 property taxes.

Percent Change in Net Taxes – 30 Largest Cities

<u>City</u>	Proposed vs. <u>Pay 88</u>	<u>City</u>	Proposed vs. <u>Pay 88</u>
Apple Valley	- 4%	Maplewood	- 7%
Blaine	0	Minneapolis	- 7%
Bloomington	- 4%	Minnetonka	- 1%
Brooklyn Center	- 4%	Moorhead	-11%
Brooklyn Park	- 6%	New Brighton	-4%
Burnsville	- 4%	Plymouth	-4%
Coon Rapids	0	Richfield	- 2%
Crystal	- 1%	Rochester	- 9%
Duluth	-19%	Roseville	- 8%
Eagan	- 1%	St. Cloud	- 6%
Eden Prairie	- 6%	St. Louis Park	- 4%
Edina	- 3%	St. Paul	- 9%
Fridley	- 2%	Shoreview	- 3%
Mankato	- 9%	White Bear Lake	- 4%
Maple Grove	- 5%	Winona	- 9%

State Costs.

The plan involves these changes in state costs for property tax relief:

	<i>Millions of dollars</i>
County	
Income maintenance benefits	+123
Cancel I/M disparity aid	- 12
Cancel county LGA	<u>- 16</u>
Net county.	+ 95
City LGA	+113
Town LGA	<u>+ 5</u>
Total levy changes	+118
Credits:	
Homestead credit	- 79
Agricultural education credit	- 14
Small business credit	<u>- 25</u>
Total credit changes	-118
NET STATE COST, F.Y. 1990	+ 95
F.Y. 1991	<u>+105</u>
BIENNIUM COST	+200

The increased state cost would begin for taxes payable in 1989. This cost would fall in the state's fiscal year 1990, the first year of the next biennium.

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Table 2 Income, sales, and property taxes as a percent of total state and local tax collections, 1967-1987

Table 3 State paid homestead credit, property taxes payable 1968-1988

Table 4 State agricultural school credit, property taxes payable 1972-1988

Table 5 Net tax payable as a percent of assessor's market value by property use class, taxes payable 1984-1988

Table 6 Commercial/industrial percent of net property taxes, 1974-1989

Introduction to Minnesota's Property Tax System

Because of the extreme complexity of Minnesota's property tax system, this introduction is provided as background information.

The best way to learn the basics of the property tax system is to work through the entire process of budgetmaking and revenue raising as it is done by local units of government throughout the state. Let's begin by imagining a city, a very small Minnesota city we'll call Pineville.

First of all, you need to know that the Pineville city assessor visits all the property in the city and estimates the market value of each property — the dollar amount that each property would sell for in today's market.

At the same time, the Pineville city council has been meeting to establish its budget for the year, deciding what services the city government will provide to its citizens, and how much it will cost to provide those services.

By paying property taxes, each property owner in Pineville, as in every community, pays a share of the cost of providing services to the community.

The size of the share that each property owner must pay is determined by bringing together the assessor's market value estimates and the city council's budget.

Think of it in terms of percentages. What percentage of the total dollar amount of the city budget will each property owner have to pay? The percentage each property owner will pay is the same percentage that the value of his or her property is of the total value of all property in the city.

As it happens, in Pineville there are only two properties. The assessor estimates that each of the two properties has the same market value — \$100,000.

So the total value of all property in the community is \$200,000. What percentage, then, does the value of one property make up of the total value of all property in the city? In Pineville it's 50 percent. Thus, each property owner will have to pay one-half of the cost of the local government.

The Pineville city council has set the city's budget for this year at \$1,000. Each of the property owners must pay a percentage of that budget that is equal to the percentage that the value of his or her property is of the total value of all property in the community. The value of each property makes up 50 percent of the value of all property in the community. Thus, each property owner must pay 50 percent of the budget — \$500.

Now that you understand the basics of the property tax system, let's look at five ways in which state government can affect the dollar amount of people's property tax bills.

1. Classification of property

One way for state government to reduce property tax bills is through a system of property classes.

You create a system of property classes by taxing different kinds of property at a different percentage of its value. Sometimes, taxing different kinds of property at a different percentage of market value can reflect a social policy. For example, as a state legislator, let's say you want to lower taxes on homes in order to encourage home ownership. So you create a system in which homes, instead of being taxed at their full value, are taxed at only one-half of the market value of the property.

Now let's suppose that one of the two properties in Pineville is a home, and the other is a business. Under your system of property classes, homes are taxed at only 50 percent of their full value. As a result, for property tax purposes the value of the one home in Pineville has just dropped from \$100,000 to \$50,000. Meanwhile, the value of the other property, a business, remains at \$100,000.

Earlier, when all properties in Pineville were being taxed at their full market value, the total value of all property in the city was \$200,000. Now, as a result of taxing homes at only 50 percent of their value, the total value of all property in Pineville is now, in effect, \$150,000. Since the total value of all property is \$150,000 and the value of the home is \$50,000, the value of the home has dropped to 33 percent of the total value of all property in the community. And the value of the business has risen to 66 percent of the value of all property in the community.

This means that Pineville's homeowner will pay for 33 percent of the city's budget—\$33—and Pineville's business person will now pay for 66 percent of the city's budget—\$66.

We haven't changed Pineville's budget. But, by treating the home different than the business, we have lowered the portion of the total costs being paid by the homeowner and raised the portion of the total costs being paid by the business.

In other words, we have reduced the property tax on the home at the expense of the business.

For state government, the advantages of such a classification system are that it is possible to reduce the tax on one class of property without spending any state money. In the example above, the homeowner's taxes were reduced, Pineville didn't lose any property tax revenue because the tax revenue lost by reducing the homeowner's taxes is being paid by the owner of the business and—since Pineville didn't lose any property tax revenue—the state didn't have to make up for any lost revenue by giving money to Pineville from state income tax or sales tax revenues.

Of course, in a property classification system the amount of property tax reduction granted to the owners of one class of property depends on how many other kinds of property are in the community. For example, if all properties in a city are homes,

homeowners would end up paying the same amount of tax that they would pay without the classification system.

Let's say both properties in Pineville are homes and the market value of each is \$100,000, and you decide to tax only one-half of the value of homes. The total value of properties in the city would be \$100,000, and the value of each property—\$50,000—would still make up one-half of the total value of all properties. This would mean that each homeowner would have to pay one-half of the cost of city budget—the same portion each had to pay before you set up the property classification system.

Thus, in a classification system, the amount of property tax reduction you can grant to owners of one class of property can turn on how many other kinds or classes of property there are in the same city. The more the other kinds of property there are to pay for the amount of tax you are cutting from the property tax bills of one class of property, more you can reduce the bills. The fewer the other kinds of property to shift the taxes to, the less you can reduce the property tax bills of one class.

And of course, if you are the owner of a type of property that is not in the favored class, a property tax cut for one class of property may mean sudden and unexpected increases in your property tax.

2. State aids

A second method the state government uses to reduce property tax bills is by paying state aids to local governments.

Payment of state aid to local governments helps them meet the cost of part of their budgets, and allows them to reduce the amount of property taxes they have to collect from property owners.

When state aids are paid to local governments, such as to Pineville, the city council goes through the regular process of determining the amount of money the city must spend on services. Then city officials subtract from the city's budget the amount of money the city will receive from the state as payment of state aid. The remainder of the city's budget is raised through the property tax.

One characteristic of this method of affecting property tax bills is that it reduces the tax on all kinds or classes of property by the same percentage.

From the point of view of state government, a disadvantage to paying state aids as a means of reducing property taxes is that the state's contribution is not apparent to the property owner. The amount of the aid paid to a local government does not appear on the property owner's property tax bill. In fact, the impression that is gotten from the property tax bill is that the local government has reduced taxes. In fact, however, part of the local government's expenses is being paid by the state.

Payment of state aid does not allow the state or the local government to direct the property tax reduction at any particular class of property. Since payment of state aid, in effect, lowers the expenses of the local government, all property owners will pay lower taxes. This may not be desirable when you have one class of property owners which already has low property tax bills. The local government ends up reducing not only the property tax bills of those classes of property which have high property tax bills, but also those of property classes which have low property tax bills and are not truly in need of property tax relief.

3. Property tax credits

A third method the state government uses to reduce property tax bills is through the financing of property tax credits.

Property tax credits are amounts paid by the state to local governments to reduce the property tax bills of owners of specified classes of property. A property tax credit is an amount which is subtracted from the property tax after the property owner's bill has been determined by the local government. The local government determines the amount of the bill based on the amount required by its budget. It does not subtract from its budget any amounts which will be paid to it for property tax credits. After the total property tax bill is determined for the property, the credits are subtracted from the total. A credit is figured as a percentage of a property owner's bill—either a straight percentage or a percentage up to a maximum dollar amount of the credit.

Payment of property tax credits allows the state to reduce the property tax bills of one class without having to reduce the bills of another class. If the state has a limited amount of money for property tax relief and wants to reduce the bills of just one class, this is an advantage over the payment of state aids where the property tax bills of all classes must be reduced.

From the point of view of the state government, another advantage is that property tax credits are highly visible on the property tax bill. The costs of local government show up on the bill as seen in the total, and then the property owner sees the contribution that the state is making to reduce that total through property tax credits.

A disadvantage to property tax credits is that a property tax credit gives all property owners in the class an equal amount of relief. The only requirement to receive the credit is that you must be an owner of property in the designated class. The owners in the chosen class will receive the credit regardless of how high or low their property tax bill is, or how much their income is.

A disadvantage to credits that are intended to offset property tax increases is that their cost depends on local spending decisions, and they may actually work to encourage increases.

4. Property tax refunds

A fourth method the state government uses to reduce property tax bills is through the property tax refund program.

A property tax refund program can allow the state great flexibility in granting property tax relief to a very select group of property owners. For example, rather than basing the relief on the class a property is in, the relief can be tied to property owners' incomes, and not only to their incomes alone but to the relationship of their incomes to their property tax bills.

Under the present property tax refund program in Minnesota, people with low incomes in relation to the amount of their property tax bills receive a refund which is a higher percentage of their property tax bill than is received by people who have high incomes in relation to the amount of their property tax bills. In other words, if you have an income of \$10,000 and a property tax bill of \$1,000, you will receive a refund which is a greater percentage of your \$1,000 property tax bill than if you had an income of \$30,000 and a property tax bill of \$2,000.

From the point of view of state government, being able to selectively direct property tax relief to a specific group of property owners is economical.

A disadvantage of a property tax refund program is that it requires an application process. Property owners must fill out a complicated application in which they must list their income as well as amounts from their property tax bills. Often the people who can most benefit from the relief are the least able to cope with the complications of the application because of education level, disability, or age. In addition, the state must go to the expense of processing the application and sending out the refund checks.

5. Levy limits

A fifth method the state government uses to reduce property tax bills is the imposition of levy limits.

A levy limit is simply a flat restriction by the state government on the amount by which local governments can raise property taxes from year to year. Usually the limits are expressed in terms of percentages. For example, cities could be limited to increasing the amount of property tax they collect to no more than two percent more than they collected in the previous year. Another form of levy limit is when the state simply freezes the amount of property tax local governments can collect at the amount they collected in the previous year.

From the point of view of state government, levy limits are the simplest and cheapest means of controlling property tax bills or of keeping bills from increasing. No figures have to be calculated, nothing has to be paid out, no information and no amounts have to be added to property tax bills, no applications have to be filled out and no applications have to be processed.

Restricting property tax increases through levy limits makes it possible for the state to predict much more accurately the amounts it will need to pay out as property tax credits and property tax refunds. Since the higher the property tax bill, the greater the amount of the credit and/or property tax refund, it is helpful to the state to know that, because of levy limits, property tax bills will not exceed a certain amount.

A disadvantage of this kind of control—and it is a major disadvantage—is that when the state steps in and limits the amount by which local governments can increase taxes, it takes away from citizens of the community the right to ask for additional services from their local government—even if the citizens are willing to pay for the added cost of those services through increased property taxes.

All of these five methods are part of Minnesota's property tax system. They pervade the system deeply and are intermingled. They make the system a complex puzzle — even as it operates in the community of Pineville, which has only two properties. They make it difficult for people to understand how their property tax bills are determined and they make it unclear which elected officials and which elements of government are responsible for what results.

Description of Property Tax Credits

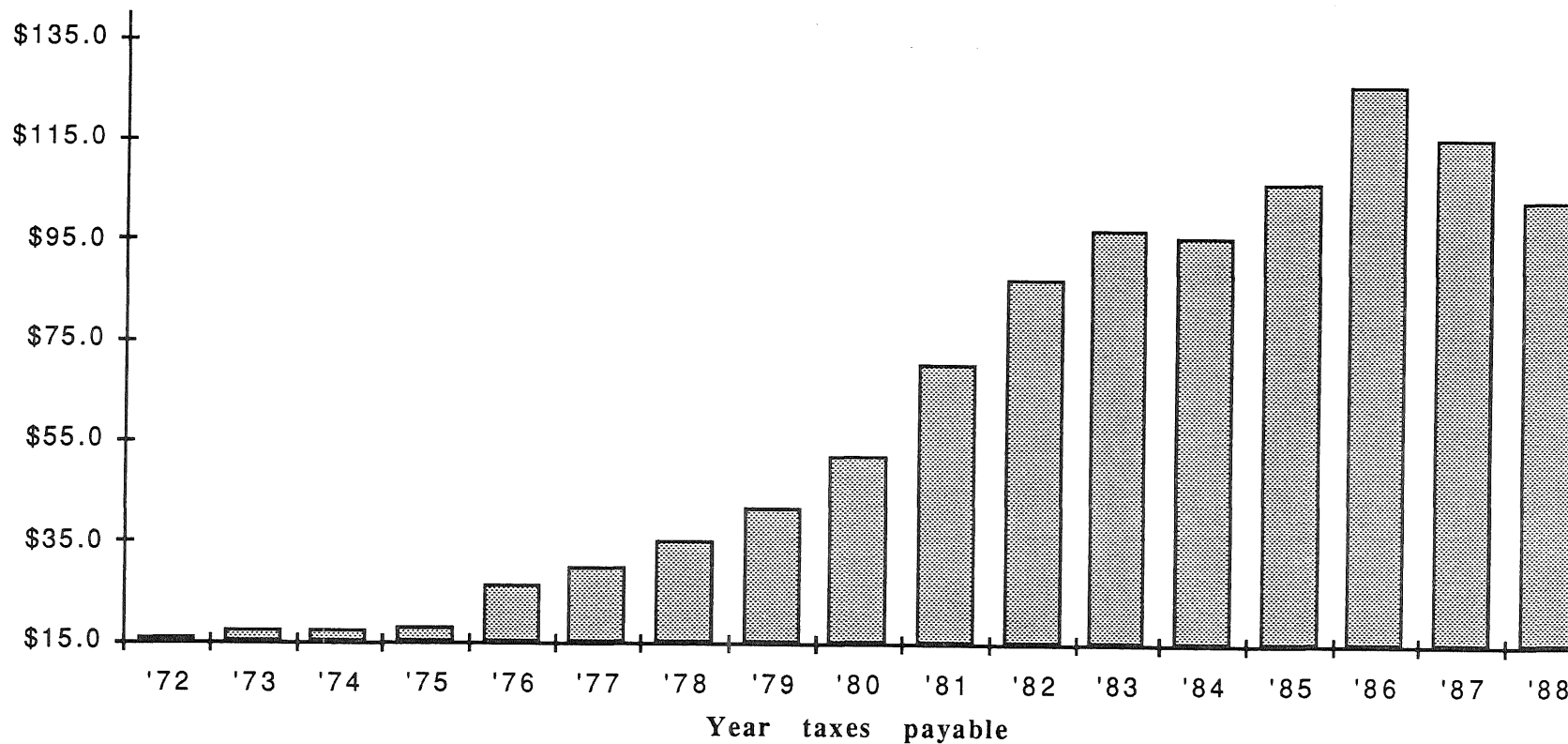
Name of Credit	Year Enacted	Who is Eligible	Eligibility Requirements	Purpose
Homestead Credit	1967	homeowners, farm homeowners	must own and live in home on January 2 of the year prior to year taxes are due	to facilitate the ownership of family homes
State School Agricultural Credit	1971	owners of farms, timberland, private vacation cabins	land must be used for farming raising timber, or for private vacation cabins	to compensate for high school-district property tax otherwise paid by owners of these types of property, who own relatively large parcels of land but do not use the schools
Supplementary Taconite Tax Relief Credit	1980	Homeowners, farm homeowners	must be eligible for the homestead credit and live in Floodwood or Deer River school district	compensates those previously eligible for taconite tax relief credit for high property taxes due to exemption accorded taconite plants and lands
Wetlands Credit	1979	owners of wetlands	land must be exempt from property tax as wetland and could be farmed if drained	to encourage landowners not to drain wetlands
Native Prairie Credit	1980	owners of native prairie	land must be five acres or more, exempt from property tax as native prairie, and certified by DNR	to encourage landowners to preserve native prairie
Disaster Credit	1982	owners of home damaged in a disaster	must be eligible for the homestead credit, the home must be damaged in a disaster, and be located in a designated disaster area	to compensate owners of damaged homes for high property taxes due to market value estimates that did not consider reductions in property values due to damage
Agricultural Preserve Credit	1980	owners of farmland in the seven-county metropolitan area	must be at least 40 acres of certified long-term-use agricultural land; the owner must promise to farm it for eight years and practice conservation	to encourage continuation of farming in the seven-county metropolitan area
Enterprise Zone Credit	1983	commercial or industrial property located in an enterprise zone		to encourage expansion of existing businesses and development of new businesses in economically distressed areas
Small Business Credit <i>(eff. 1988 only)</i>	1987	commercial and industrial property	parcel must be eligible for 28% rate and have an effective tax rate of 3.0% or more	to provide tax relief to small businesses (one parcel per property owner per county)

TABLE 1- Classification of property under Minnesota's current system

CLASS	Assessment Rate (%)	CLASS	Assessment Rate (%)
Farm Homestead		Vacant Land	
House, garage and 1 acre		Non-Commercial	40
1b to \$33,000	5	Commercial	40
Regular up to \$66,000	14	Commercial	
Regular over \$66,000	18	Up to \$60,000	28
Balance excluding HGA		Over \$60,000	43
Up to \$66,000	14	Industrial	
Over \$66,000	18	Up to \$60,000	28
Farm Non-Homestead		Over \$60,000	43
House, garage and 1 acre	18	Mineral	
Township vacant land	40	Low grade	30 to 48 1/2
Remainder	18	Unmined	50
Timber	18	Public Utility	
Non-commercial		Land & Buildings	28, 43
Seasonal Recreational (cabins)	21	Machinery	33 1/3
Residential Homestead		Railroad	28, 43
1b to \$34,000	5	Personal	
Regular up to \$68,000	17	Public utility tools &	
Regular over \$68,000	27	Machinery fixtures	33 1/3
Residential Non-Homestead	28	Structures on leased public	
Apartments		land in rural areas	21, 28, 34, 43
Non-Homestead Apartments		Agricultural real estate leased	
(4 or more units)	34	under M.S. 272.01	18
Government Land—28%	28	Structures on leased public	
—34%	34	lands in urban areas	28, 43
Farmers Home Administration	10	Structures on railroad oper-	
Title II, MHFA, Section 8	20	ating right-of-way	28, 43
Type I or II Apartments		All other real estate leased	
(5 or more stories)	25	under M.S. 272.01	28, 43
Commercial, Seasonal, Recreational		Utility systems	28, 43
Cabins and Land Located in an		All other taxable	
area of 800' x 500'	12	personal property	28, 43
All Other	21	Classes 3f and 3g	
			<i>Same as related homestead percentages.</i>

TABLE 4 - State Agriculture School Credit Property Taxes Payable 1972-1988

Credit amount
(in millions)



**TABLE 5 – Net Tax Payable as a Percent of Assessor's Market Value
by Property Use Class, Taxes Payable 1984 - 1988**

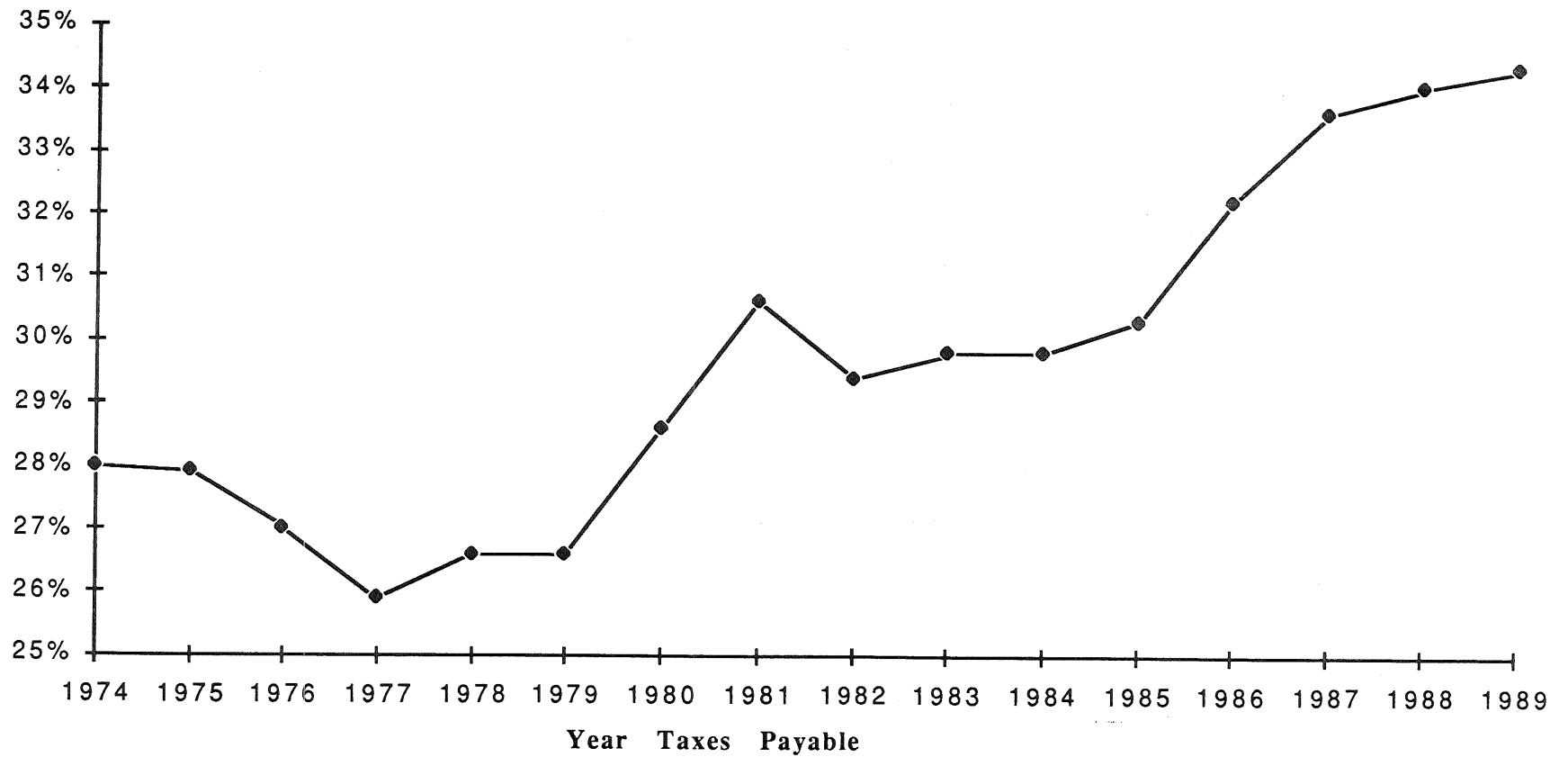
	Payable 1984	Payable 1985	Payable 1986	Payable 1987	Payable 1988 <i>(est.)</i>
Farm					
Homestead	0.7%	0.7%	0.7%	0.8%	0.8%
Non-homestead*	1.2	1.2	1.1	1.3	1.5
Total Farm	0.9	0.9	0.8	0.9	1.0
Seasonal/Recreational Residential	1.7	1.7	1.8	1.9	2.0
Residential					
Homestead	1.2	1.2	1.3	1.3	1.3
Non-homestead	3.0	3.0	3.2	3.3	3.5
Total Residential	1.4	1.4	1.4	1.5	1.5
Apartments	3.4	3.4	3.5	3.6	3.8
Vacant Land	4.2	4.2	4.4	4.5	4.7
Seasonal/Recreational Commercial	1.5	1.5	1.7	1.8	1.9
Commercial/Industrial	4.5	4.4	4.6	4.7	4.8
Public Utility	3.2	3.3	3.4	3.5	3.6
Other Real Property**	4.9	5.1	5.3	5.4	5.7
Personal	4.1	4.2	4.4	4.7	5.0
Total Real and Personal	1.8%	1.8%	1.9%	2.1%	2.2%

* Includes timber property.

** Includes mineral and railroad property.

TABLE 6 - Commercial/Industrial Percent of Net Property Taxes, 1974-1989

Percent of
Total Net
Property Taxes



Results of Plan for Individual Cities

Attached is a printout of results for individual cities. These points should be noted:

1. The printout shows results for the governor's plan compared to the present law for taxes payable in 1988. This method is generally close, but not identical to, results of the plan compared to present law for taxes payable in 1989.
2. The largest difference between the taxes payable in 1988 and 1989 is the small business credit, which reduces business taxes about \$25 million in 1988 and is not in effect for either 1987 or 1989. This difference creates especially large effects in small cities, where most business properties have low market values, and are greatly affected by the credit that applies to the first \$120,000 of market value. Statewide, the proposal provides a reduction in overall business taxes of 8.3 percent compared to payable 1988 law with the small business credit, and a reduction of 10.3 percent compared to payable 1987 and 1989 laws (which do not include the credit). To provide a comparison of the proposal with both 1988 present law (which includes the small business credit) and the 1987 and 1989 laws (which do not include it), the printout shows results of the proposal versus 1988 current law both with and without the small business credit.
3. The printout shows only the effect of the proposal versus current law. It does not take into account any increases or decreases in tax levies that might be enacted by local governments. For example, the 10 percent reduction in net taxes shown in the printout represents the difference between the proposal and present law. Thus, if local governments in an area increase levies 4 percent, the proposal plus the levy increase would result in an overall tax reduction of 6 percent.

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COUNTY	NAME	PROPOSAL VS. 88 LAW WITHOUT SMALL BUS. CREDIT				PROPOSAL VS. 88 LAW WITH SMALL BUS. CREDIT	
		PCT. CHG. IN TOTAL NET TAX	PCT. CHG. HOMESTEAD NET TAX	PCT. CHG. COMM./IND. NET TAX	PCT. CHG. APARTMENT NET TAX	PCT. CHG. IN TOTAL NET TAX	PCT. CHG. COMM./IND. NET TAX
AITKIN	AITKIN	0.0	23.5	-2.4	-8.7	3.5	4.0
ANOKA	ANDOVER	5.2	8.5	-7.1	-3.4	5.3	-4.5
ANOKA	ANOKA	0.3	7.9	-5.2	-2.2	1.2	-3.1
ANOKA	BLAINE*	0.6	7.2	-6.0	-1.9	1.5	-3.8
ANOKA	CENTERVILLE	-6.6	-8.8	-7.8	-7.6	-6.3	-5.3
ANOKA	CIRCLE PINES	2.9	4.3	-5.3	N/A	3.2	-2.7
ANOKA	COLUMBIA HEIGHTS	4.1	11.5	-3.3	-0.8	5.0	-0.8
ANOKA	COON RAPIDS	0.0	5.0	-7.8	-7.0	0.6	-5.6
ANOKA	EAST BETHEL	6.0	10.1	-4.9	-1.9	6.3	-2.2
ANOKA	FRIDLEY	-1.9	6.3	-5.9	-2.4	-1.0	-4.2
ANOKA	HAM LAKE	4.6	10.7	-6.3	-1.3	5.2	-3.7
ANOKA	HILLTOP	8.0	14.3	3.9	11.1	9.4	6.8
ANOKA	LEXINGTON	5.8	12.7	-1.9	1.7	6.3	0.8
ANOKA	LINO LAKES	-3.3	-3.5	-7.5	-6.4	-3.1	-5.3
ANOKA	RAMSEY	0.7	5.0	-8.1	-4.3	1.3	-5.6
ANOKA	SPRING LAKE PARK*	-3.0	-3.1	-5.2	-3.4	-2.2	-2.6
ANOKA	ST FRANCIS	2.3	11.5	-6.7	-5.7	3.0	-4.3
BECKER	DETROIT LAKES	-6.1	2.7	-8.7	-11.9	-4.2	-4.3
BECKER	FRAZEE	-1.0	5.4	-5.6	-0.6	-0.1	-2.8
BECKER	LAKE PARK	-1.0	5.6	-3.6	-10.7	0.7	1.6
BELTRAMI	BEMIDJI	-6.2	1.1	-7.8	-13.5	-3.2	-1.7
BELTRAMI	BLACKDUCK	-15.2	-10.2	-15.9	-26.9	-13.0	-10.9
BENTON	FOLEY	0.4	5.1	-4.7	6.6	2.3	0.3
BENTON	SARTELL*	-9.2	-1.1	-11.3	-5.7	-7.9	-9.6
BENTON	SAUK RAPIDS	-1.4	4.7	-3.6	-9.3	-0.2	0.5
BENTON	ST CLOUD*	-5.5	0.2	-8.6	-9.2	-3.8	-4.7
BIG STONE	CLINTON	-10.6	-11.6	-17.2	28.6	-6.4	5.7
BIG STONE	GRACEVILLE	-8.0	-7.6	-13.6	32.6	-3.2	10.2
BIG STONE	ORTONVILLE	-24.1	-22.3	-30.1	-20.0	-19.9	-15.3

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CITIES WITH POPULATION GREATER THAN 500
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COUNTY	NAME	PROPOSAL VS. 88 LAW WITHOUT SMALL BUS. CREDIT				PROPOSAL VS. 88 LAW WITH SMALL BUS. CREDIT	
		PCT. CHG. IN TOTAL NET TAX	PCT. CHG. HOMESTEAD NET TAX	PCT. CHG. COMM./IND. NET TAX	PCT. CHG. APARTMENT NET TAX	PCT. CHG. IN TOTAL NET TAX	PCT. CHG. COMM./IND. NET TAX
BLUE EARTH	AMBOY	-8.7	-5.1	-13.0	1.5	-7.5	-8.8
BLUE EARTH	EAGLE LAKE	-6.7	-5.7	-10.1	-3.7	-6.2	-6.0
BLUE EARTH	GOOD THUNDER	-19.6	-19.6	-22.2	-1.7	-18.9	-18.4
BLUE EARTH	LAKE CRYSTAL	-12.0	-10.9	-13.8	-15.6	-11.2	-9.8
BLUE EARTH	MADISON LAKE	-9.7	-10.0	-9.0	-0.2	-9.2	-4.5
BLUE EARTH	MANKATO*	-8.7	-6.2	-11.4	-11.7	-6.9	-7.7
BLUE EARTH	MAPLETON	-19.2	-17.3	-22.4	-7.3	-17.9	-18.6
BLUE EARTH	ST CLAIR	-0.1	2.6	-4.6	-7.3	0.4	0.1
BROWN	COMFREY*	-8.6	-8.0	-13.6	30.8	-6.9	-8.9
BROWN	NEW ULM	-5.6	-0.2	-9.0	-15.4	-3.0	-3.6
BROWN	SLEEPY EYE	-0.7	5.0	-5.6	-14.8	1.0	0.1
BROWN	SPRINGFIELD	-9.4	-4.4	-13.3	-18.7	-6.9	-7.3
CARLTON	CARLTON	-15.6	-8.9	-16.4	-18.6	-14.4	-9.2
CARLTON	CLOQUET	-14.7	-8.6	-17.2	-21.5	-13.3	-14.7
CARLTON	MOOSE LAKE	-12.8	-9.0	-13.6	-21.1	-8.6	-2.6
CARLTON	SCANLON	-8.9	-8.9	-14.6	N/A	-7.1	-3.7
CARVER	CARVER	-14.5	-16.3	-12.4	-15.1	-13.9	-6.1
CARVER	CHANHASSEN*	-10.9	-11.1	-13.2	-12.5	-10.0	-9.3
CARVER	CHASKA	-5.2	-0.9	-8.7	-8.0	-3.7	-5.3
CARVER	COLOGNE	-0.3	5.3	-6.1	24.2	1.8	-0.8
CARVER	NORWOOD	-1.9	4.2	-7.1	7.1	0.8	-1.5
CARVER	VICTORIA	-9.8	-9.5	-12.3	-13.0	-9.3	-7.6
CARVER	WACONIA	-8.4	-4.6	-10.6	-12.5	-6.7	-5.7
CARVER	WATERTOWN	2.8	7.1	-4.2	6.2	4.3	1.1
CARVER	YOUNG AMERICA	-2.2	1.9	-8.7	-6.6	-0.4	-2.2
CASS	CASS LAKE	19.0	26.9	15.9	13.1	20.5	21.6
CASS	EAST GULL LAKE	-13.5	1.0	-5.1	-7.6	-13.5	-0.5
CASS	LAKE SHORE	-15.7	-3.1	-11.3	N/A	-15.5	-6.9
CASS	PINE RIVER	-5.9	2.0	-8.0	-10.5	-3.8	-3.7

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		PCT. CHG. IN TOTAL NET TAX	PCT. CHG. HOMESTEAD NET TAX	PCT. CHG. COMM./IND. NET TAX	PCT. CHG. APARTMENT NET TAX	PCT. CHG. IN TOTAL NET TAX	PCT. CHG. COMM./IND. NET TAX
CASS	WALKER	-10.3	-5.5	-11.7	-7.6	-8.2	-7.4
CHIPPEWA	CLARA CITY	-0.5	3.5	-4.1	30.3	1.6	3.5
CHIPPEWA	GRANITE FALLS*	2.8	-2.8	-9.1	38.5	3.4	-1.9
CHIPPEWA	MONTEVIDEO	-7.5	-1.3	-10.8	-11.8	-4.8	-4.5
CHISAGO	BRANCH	-8.0	-7.8	-14.8	-15.2	-7.3	-8.6
CHISAGO	CHISAGO CITY	-12.4	-10.9	-11.9	-19.8	-11.3	-5.5
CHISAGO	HARRIS	-3.8	-0.3	-9.9	20.2	-3.4	-3.4
CHISAGO	LINDSTROM	-9.5	-6.9	-10.6	-14.0	-7.9	-5.0
CHISAGO	NORTH BRANCH	-9.2	-3.7	-10.5	-15.5	-6.8	-4.6
CHISAGO	RUSH CITY	-9.3	-1.5	-11.6	-14.7	-7.0	-7.2
CHISAGO	STACY	-10.1	-2.2	-11.2	-14.6	-8.3	-5.2
CHISAGO	TAYLORS FALLS	-11.9	-8.9	-13.7	-9.0	-10.7	-7.6
CHISAGO	WYOMING	-8.9	-7.7	-11.9	-1.9	-7.1	-6.2
CLAY	BARNESVILLE	5.4	9.8	-0.7	12.8	5.6	0.1
CLAY	DILWORTH	-5.0	1.7	-97.6	-5.5	-5.0	-97.5
CLAY	GLYNDON	-8.9	-5.0	-10.1	-10.2	-8.8	-9.4
CLAY	HAWLEY	1.3	5.5	-2.8	1.9	1.5	-2.0
CLAY	MOORHEAD	-11.3	11.0	-53.8	2.3	-11.0	-53.4
CLAY	ULEN	-7.3	-2.1	-11.0	-13.1	-7.2	-10.3
CLEARWATER	BAGLEY	-4.0	4.3	-4.9	-13.2	1.8	11.4
CLEARWATER	CLEARBROOK	6.4	8.1	-0.2	33.0	10.7	16.9
COOK	GRAND MARAIS	-13.1	-4.4	-13.7	-20.8	-11.6	-10.7
COTTONWOOD	COMFREY*	-6.4	-4.1	0.0	N/A	-6.4	0.0
COTTONWOOD	MT LAKE	-7.7	-4.1	-12.0	25.2	-5.1	-5.3
COTTONWOOD	WESTBROOK	-2.1	2.6	-7.2	2.0	0.4	-0.4
COTTONWOOD	WINDOM	-13.1	-7.5	-15.7	-22.8	-10.3	-8.3
CROW WING	BAXTER	-3.6	6.1	-7.2	-6.8	-1.9	-4.3

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CROW WING	BRAINERD	-5.4	3.3	-8.2	-11.1	-4.1	-5.4
CROW WING	CROSBY	-4.0	7.9	-6.4	-8.7	-2.9	-3.6
CROW WING	CROSSLAKE	-7.1	5.7	-1.6	-4.6	-6.9	1.5
CROW WING	DEERWOOD	-1.6	7.5	-5.5	35.1	-0.6	-2.6
CROW WING	EMILY	-9.4	15.0	-4.2	-8.6	-9.2	-1.2
CROW WING	IRONTON	-0.2	15.5	-7.2	28.7	0.4	-4.3
CROW WING	NISSWA	-5.7	7.1	-2.5	N/A	-5.3	0.5
CROW WING	PEQUOT LAKES	1.6	11.9	0.1	-0.7	2.9	3.3
DAKOTA	APPLE VALLEY	-4.1	-2.5	-10.2	-8.0	-3.9	-8.8
DAKOTA	BURNSVILLE	-4.0	-2.5	-8.4	-4.5	-3.4	-6.9
DAKOTA	EAGAN	-1.2	7.9	-7.2	-3.8	-0.6	-5.8
DAKOTA	FARMINGTON	-2.3	-2.6	-4.8	-9.3	-2.0	-3.3
DAKOTA	HASTINGS*	-0.3	2.8	-4.5	-2.4	0.2	-3.0
DAKOTA	INVER GROVE HT CITY	0.7	3.6	-7.7	-2.2	1.1	-6.3
DAKOTA	LAKEVILLE	-6.4	-4.8	-10.1	-7.5	-6.0	-8.8
DAKOTA	MENDOTA HEIGHTS	4.3	12.2	-6.0	-21.5	4.9	-4.5
DAKOTA	NORTHFIELD*	-11.4	-3.5	-13.2	N/A	-10.5	-12.0
DAKOTA	ROSEMOUNT	-1.6	4.4	-6.3	-8.3	-1.0	-5.0
DAKOTA	SOUTH ST PAUL	6.5	11.2	2.2	2.0	7.1	3.7
DAKOTA	VERMILLION	9.1	15.6	-0.9	3.2	9.6	0.7
DAKOTA	WEST ST PAUL	1.2	11.0	-5.0	-0.6	1.8	-3.5
DODGE	CLAREMONT	-17.7	-16.2	-20.5	13.8	-15.2	-12.7
DODGE	DODGE CENTER	-18.9	-16.3	-20.9	-25.2	-15.3	-12.5
DODGE	HAYFIELD	-22.7	-20.2	-23.4	-28.8	-19.8	-15.5
DODGE	KASSON	-21.1	-19.5	-21.8	-27.9	-18.5	-9.2
DODGE	MANTORVILLE	-15.1	-15.2	-17.0	8.1	-12.9	-2.3
DODGE	WEST CONCORD	-12.2	-9.5	-16.3	-2.3	-9.8	-3.8
DOUGLAS	ALEXANDRIA	-7.5	0.6	-9.6	-12.5	-5.6	-6.2
DOUGLAS	BRANDON	-5.1	-0.3	-9.5	10.9	-4.1	-5.8
DOUGLAS	EVANSVILLE	3.4	8.4	-1.7	9.3	4.4	2.3
DOUGLAS	OSAKIS*	-5.6	-2.6	-10.3	27.8	-4.6	-6.7

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FARIBAULT	BLUE EARTH	-11.3	-7.1	-14.0	-15.0	-8.0	-7.2
FARIBAULT	ELMORE	-10.1	-4.0	-15.3	29.3	-7.2	-8.6
FARIBAULT	KIESTER	-4.3	0.5	-8.7	6.2	-1.9	-1.9
FARIBAULT	MINN LAKE	-13.4	-9.2	-17.3	-9.7	-11.6	-12.1
FARIBAULT	WELLS	-0.9	4.6	-5.9	-2.8	1.8	1.3
FARIBAULT	WINNEBAGO	-11.7	-5.6	-14.8	-22.0	-9.5	-9.4
FILLMORE	CHATFIELD*	-9.3	-3.6	-12.4	-12.7	-5.3	-2.6
FILLMORE	HARMONY	-16.3	-13.6	-17.8	-30.3	-12.5	-6.9
FILLMORE	LANESBORO	-10.1	-10.7	-16.2	31.0	-7.2	-4.5
FILLMORE	MABEL	-12.7	-11.0	-17.0	29.2	-9.1	-5.4
FILLMORE	PRESTON	-9.9	-7.3	-14.4	16.0	-5.0	-2.4
FILLMORE	RUSHFORD	-16.1	-11.9	-19.9	-5.8	-10.6	-9.7
FILLMORE	RUSHFORD VILLAGE	-18.3	-19.4	-21.4	N/A	-16.7	-10.4
FILLMORE	SPRING VALLEY	-22.2	-22.1	-23.5	-20.9	-18.8	-12.7
FREEBORN	ALBERT LEA	-7.5	-1.2	-10.5	-13.8	-5.5	-6.7
FREEBORN	ALDEN	-13.2	-9.6	-17.4	23.8	-11.7	-13.5
FREEBORN	CLARKS GROVE	-5.0	-0.5	-9.5	8.0	-3.7	-6.2
FREEBORN	GLENVILLE	-12.7	-8.8	-17.9	3.3	-11.6	-14.4
GOODHUE	CANNON FALLS	-5.3	2.7	-8.0	-12.6	-4.7	-6.9
GOODHUE	GOODHUE	-2.0	3.3	-6.4	5.8	-1.4	-4.7
GOODHUE	KENYON	-7.3	-2.0	-12.2	1.1	-6.8	-11.0
GOODHUE	LAKE CITY*	-16.7	-12.5	-15.0	-21.2	-16.3	-13.3
GOODHUE	PINE ISLAND*	-13.6	-12.5	-16.3	-7.3	-13.1	-14.9
GOODHUE	RED WING	-4.3	-6.2	-17.1	-18.4	-4.0	-15.7
GOODHUE	WANAMINGO	-3.4	-1.2	-8.2	18.3	-2.8	-6.6
GOODHUE	ZUMBROTA	-6.4	-1.9	-8.9	-12.2	-5.8	-7.6
GRANT	ASHBY	-6.6	-1.1	-9.7	34.0	-2.6	0.3
GRANT	ELBOW LAKE	-1.0	3.0	-5.1	18.7	3.2	5.4
GRANT	HERMAN	2.0	11.5	0.4	24.3	4.7	11.6

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		PCT. CHG. IN TOTAL NET TAX	PCT. CHG. HOMESTEAD NET TAX	PCT. CHG. COMM./IND. NET TAX	PCT. CHG. APARTMENT NET TAX	PCT. CHG. IN TOTAL NET TAX	PCT. CHG. COMM./IND. NET TAX
GRANT	HOFFMAN	-0.3	7.3	-3.9	0.4	3.1	6.7
HENNEPIN	BLOOMINGTON	-3.5	5.5	-8.3	-5.5	-3.0	-7.4
HENNEPIN	BROOKLYN CENTER	-3.5	4.4	-7.3	-4.4	-3.1	-6.4
HENNEPIN	BROOKLYN PARK	-6.4	-4.3	-10.3	-7.9	-6.1	-9.4
HENNEPIN	CHAMPLIN	-0.6	1.9	-9.0	-5.8	-0.6	-8.2
HENNEPIN	CHANHASSEN*	-16.8	-18.1	-16.9	N/A	-15.8	-15.9
HENNEPIN	CORCORAN	1.0	2.8	-7.0	-5.4	1.1	-6.2
HENNEPIN	CRYSTAL	-1.1	3.0	-6.5	-3.3	-0.8	-5.7
HENNEPIN	DAYTON*	-5.6	-5.0	-10.3	-8.5	-5.5	-9.5
HENNEPIN	DEEPHAVEN	-0.8	0.4	-9.4	-7.1	-0.7	-8.6
HENNEPIN	EDEN PRAIRIE	-6.3	0.1	-10.6	-10.2	-5.8	-9.7
HENNEPIN	EDINA	-2.9	3.2	-9.7	-3.9	-2.5	-8.8
HENNEPIN	EXCELSIOR	-5.3	-2.4	-7.8	-8.0	-5.1	-7.0
HENNEPIN	GOLDEN VALLEY	-6.4	-0.9	-9.7	-8.3	-5.8	-8.8
HENNEPIN	GREENFIELD	-2.0	-1.4	-7.9	N/A	-1.9	-7.1
HENNEPIN	GREENWOOD	-2.8	-0.0	-9.8	-7.4	-2.7	-9.0
HENNEPIN	HANOVER*	4.1	6.0	-4.9	N/A	4.1	-4.1
HENNEPIN	HOPKINS	-5.3	3.3	-9.6	-5.4	-4.8	-8.6
HENNEPIN	INDEPENDENCE	-2.5	-1.8	-10.4	N/A	-2.5	-9.7
HENNEPIN	LONG LAKE	-8.9	-7.0	-10.9	-11.8	-8.6	-10.1
HENNEPIN	MAPLE GROVE	-5.0	-2.6	-11.3	-16.2	-4.8	-10.3
HENNEPIN	MAPLE PLAIN	-9.5	-7.2	-11.1	-13.9	-9.1	-10.3
HENNEPIN	MEDINA	-6.4	-2.9	-11.8	-10.3	-6.2	-11.0
HENNEPIN	MINNEAPOLIS	-6.9	-1.7	-10.2	-7.2	-6.5	-9.3
HENNEPIN	MINNETONKA	-1.4	0.2	-11.2	N/A	-1.4	-10.4
HENNEPIN	MINNETONKA BEACH	-4.1	2.9	-9.6	-7.6	-3.6	-8.7
HENNEPIN	MINNETRISTA	0.0	2.3	-8.4	-7.1	0.1	-7.5
HENNEPIN	MOUND	-1.8	1.2	-8.2	-9.0	-1.6	-7.3
HENNEPIN	NEW HOPE	-3.7	1.8	-7.7	-3.5	-3.2	-6.7
HENNEPIN	ORONO	1.3	3.9	-8.8	-5.8	1.4	-7.9
HENNEPIN	OSSEO	-3.9	3.1	-7.0	-4.5	-3.5	-6.1
HENNEPIN	PLYMOUTH	-3.7	4.0	-10.3	-7.2	-3.3	-9.4
HENNEPIN	RICHFIELD	-2.2	2.6	-6.9	-5.0	-2.0	-6.1

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COUNTY	NAME	PROPOSAL VS. 88 LAW WITHOUT SMALL BUS. CREDIT				PROPOSAL VS. 88 LAW WITH SMALL BUS. CREDIT	
		PCT. CHG. IN TOTAL NET TAX	PCT. CHG. HOMESTEAD NET TAX	PCT. CHG. COMM./IND. NET TAX	PCT. CHG. APARTMENT NET TAX	PCT. CHG. IN TOTAL NET TAX	PCT. CHG. COMM./IND. NET TAX
HENNEPIN	ROBBINSDALE	-3.4	-1.6	-7.2	-6.2	-3.2	-6.4
HENNEPIN	ROCKFORD*	-6.0	-7.2	-8.1	8.0	-5.4	-7.1
HENNEPIN	ROGERS	-7.5	-4.6	-9.4	-3.1	-6.9	-8.6
HENNEPIN	SHOREWOOD	-6.5	-5.3	-12.6	-11.2	-6.4	-11.8
HENNEPIN	SPRING PARK	-7.3	-0.8	-10.4	-8.0	-7.0	-9.5
HENNEPIN	ST ANTHONY*	-4.1	-0.9	-9.0	-6.2	-3.7	-8.0
HENNEPIN	ST BONIFACIUS	-9.9	-9.1	-12.9	-8.8	-9.7	-12.2
HENNEPIN	ST LOUIS PARK	-4.4	2.1	-8.3	-5.4	-4.0	-7.4
HENNEPIN	TONKA BAY	-2.2	0.1	-10.4	N/A	-2.1	-9.6
HENNEPIN	WAYZATA	-3.3	3.5	-9.2	-8.0	-2.9	-8.4
HOUSTON	CALEDONIA	-10.2	-6.4	-12.3	-23.9	-7.4	-0.6
HOUSTON	HOKAH	-4.0	-3.0	-6.9	2.3	-2.3	5.3
HOUSTON	HOUSTON	-4.8	-0.2	-9.2	-12.2	-1.7	3.0
HOUSTON	LACRESCENT	-11.9	-9.6	-13.7	-17.7	-10.3	-2.3
HOUSTON	SPRING GROVE	-9.2	-4.0	-13.3	-28.1	-6.4	-4.7
HUBBARD	AKELEY	14.1	25.6	11.8	N/A	14.9	14.7
HUBBARD	PARK RAPIDS	-3.3	6.5	-4.5	-16.5	-2.0	-1.9
ISANTI	BRAHAM*	-4.9	-4.6	-7.3	5.3	-2.7	1.4
ISANTI	CAMBRIDGE	-15.8	-17.5	-15.5	-17.6	-12.1	-6.9
ISANTI	ISANTI	-6.4	-4.2	-10.7	12.0	-3.1	-1.4
ITASCA	BIGFORK	-8.9	-0.0	-13.5	19.3	-5.8	-6.0
ITASCA	BOVEY	-11.1	-2.8	-15.3	31.2	-9.3	-9.2
ITASCA	COLERAINE	-19.4	-10.6	-22.4	-4.8	-18.2	-19.1
ITASCA	DEER RIVER	-13.1	-8.7	-16.6	21.6	-9.5	-8.0
ITASCA	GRAND RAPIDS	-17.7	-3.7	-19.9	-18.4	-14.6	-15.3
ITASCA	KEEWATIN	-8.0	1.3	-19.0	24.6	-7.2	-15.8
ITASCA	MARBLE	-12.9	11.8	-21.3	15.3	-12.5	-20.1
ITASCA	NASHWAUK	-12.5	0.4	-18.7	11.3	-10.6	-14.2
JACKSON	HERON LAKE	-8.2	-3.8	-14.0	23.9	-3.7	-2.4

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		PCT. CHG. IN TOTAL NET TAX	PCT. CHG. HOMESTEAD NET TAX	PCT. CHG. COMM./IND. NET TAX	PCT. CHG. APARTMENT NET TAX	PCT. CHG. IN TOTAL NET TAX	PCT. CHG. COMM./IND. NET TAX
JACKSON	JACKSON	-11.1	-9.5	-12.5	-12.2	-8.3	-0.8
JACKSON	LAKEFIELD	-14.5	-13.9	-16.6	0.6	-11.4	-5.4
KANABEC	BRAHAM*	3.0	0.0	0.0	N/A	3.0	0.0
KANABEC	MORA	-8.7	-1.9	-10.4	-14.9	-5.9	-5.5
KANDIYOHI	ATWATER	-12.8	-8.9	-17.4	22.5	-12.1	-15.0
KANDIYOHI	KANDIYOHI	-2.0	-0.9	-10.3	28.6	-1.1	-6.8
KANDIYOHI	NEW LONDON	-6.0	-2.3	-10.1	-3.5	-5.0	-6.7
KANDIYOHI	PRINSBURG	-11.5	-5.3	-17.3	N/A	-10.7	-15.3
KANDIYOHI	RAYMOND	-4.5	-2.3	-8.5	26.7	-4.0	-4.8
KANDIYOHI	SPICER	-14.0	-12.5	-14.4	-8.2	-13.2	-10.9
KANDIYOHI	WILLMAR	-6.9	0.8	-10.3	-12.7	-5.5	-7.1
KITTSOON	HALLOCK	-0.1	1.6	-2.4	21.2	2.8	7.4
KITTSOON	KARLSTAD	-4.2	-2.7	-6.4	-18.9	-1.8	3.0
KOOCHICHING	INTL FALLS	-13.1	-6.7	-15.0	-17.0	-10.8	-11.2
KOOCHICHING	LITTLEFORK	-4.3	-3.6	-11.9	39.2	-3.0	0.4
KOOCHICHING	SOUTH INTL FALLS CITY	-13.2	-7.2	-16.1	-27.6	-10.8	-4.3
LAC QUI PARLE	DAWSON	-10.5	-2.6	-12.8	-18.0	-7.6	-7.6
LAC QUI PARLE	MADISON	-8.4	-2.8	-11.2	-16.4	-4.6	-1.8
LAKE	SILVER BAY	-13.8	5.7	-19.4	-20.1	-11.2	-8.8
LAKE	TWO HARBORS	-12.2	-7.0	-13.5	-25.9	-7.7	-1.8
LAKE OF THE WOODS	BAUDETTE	-13.2	-10.2	-13.6	-26.6	-9.2	-3.3
LESUEUR	CLEVELAND	-14.2	-12.4	-17.6	-4.2	-13.3	-10.7
LESUEUR	KASOTA	8.4	11.2	-0.1	45.5	9.8	6.6
LESUEUR	LECENTER	-10.4	-7.1	-13.6	-14.2	-8.2	-6.0
LESUEUR	LESUEUR	-10.1	-6.7	-12.0	-19.9	-7.5	-6.2
LESUEUR	MONTGOMERY	-8.7	-9.4	-14.0	0.4	-7.4	-8.3

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		PCT. CHG. IN TOTAL NET TAX	PCT. CHG. HOMESTEAD NET TAX	PCT. CHG. COMM./IND. NET TAX	PCT. CHG. APARTMENT NET TAX	PCT. CHG. IN TOTAL NET TAX	PCT. CHG. COMM./IND. NET TAX
LESUEUR	NEW PRAGUE*	-12.6	-11.9	-14.0	-15.8	-10.5	-6.9
LESUEUR	WATERVILLE	-9.4	-9.2	-9.6	0.1	-8.2	1.6
LINCOLN	HENDRICKS	0.4	14.0	-8.9	32.3	5.8	5.6
LINCOLN	IVANHOE	-7.5	-1.5	-9.6	-19.3	-2.3	8.6
LINCOLN	LAKE BENTON	-9.6	-3.6	-15.5	20.0	-4.7	0.6
LYON	BALATON	-13.2	-7.4	-17.9	-2.6	-7.5	-0.6
LYON	COTTONWOOD	-7.5	-5.2	-10.3	-6.3	-6.8	-5.2
LYON	FLORENCE	-8.2	-3.6	-11.2	-3.1	-6.5	-6.1
LYON	MARSHALL	-8.2	-0.0	-10.7	-13.2	-6.1	-6.9
LYON	MINNEOTA	-1.4	1.9	-5.4	1.0	-0.4	-0.3
LYON	TRACY	-8.2	-5.4	-11.4	0.4	-6.8	-6.6
MCLEOD	BROWNTON	-13.8	-13.1	-18.3	17.4	-12.4	-8.4
MCLEOD	GLENCOE	-9.5	-5.5	-11.8	-15.2	-6.2	-4.6
MCLEOD	HUTCHINSON	-17.2	-16.5	-18.0	-20.0	-13.9	-10.8
MCLEOD	LESTER PRAIRIE	-17.0	-12.8	-20.1	-18.7	-15.7	-16.5
MCLEOD	SILVER LAKE	-17.5	-16.5	-19.9	-7.2	-15.4	-9.9
MCLEOD	STEWART	-17.5	-13.4	-20.8	8.6	-16.0	-13.8
MCLEOD	WINSTED	-7.8	-4.0	-9.2	-17.9	-5.9	-3.7
MAHNOMEN	MAHNOMEN	-9.7	-4.9	-10.0	-21.4	-6.3	6.6

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		PCT. CHG. IN TOTAL NET TAX	PCT. CHG. HOMESTEAD NET TAX	PCT. CHG. COMM./IND. NET TAX	PCT. CHG. APARTMENT NET TAX	PCT. CHG. IN TOTAL NET TAX	PCT. CHG. COMM./IND. NET TAX
MARSHALL	ARGYLE	3.7	10.9	0.2	12.7	6.1	7.6
MARSHALL	STEPHEN	11.1	16.1	7.8	22.9	13.1	15.8
MARSHALL	WARREN	11.5	17.0	6.3	14.9	14.6	14.2
MARTIN	CEYLON	-14.9	-9.3	-20.1	N/A	-13.1	-14.8
MARTIN	FAIRMONT	-3.2	1.1	-6.3	-11.2	-0.7	-0.1
MARTIN	SHERBURN	-8.4	-5.0	-13.0	23.9	-6.7	-6.6
MARTIN	TRIMONT	1.3	5.1	-5.1	56.7	3.0	-0.4
MARTIN	TRUMAN	-1.8	4.7	-7.2	-2.5	0.2	-1.3
MARTIN	WELCOME	0.8	5.7	-5.5	36.1	1.6	-2.9
MEEKER	COSMOS	-12.7	-8.8	-16.2	-6.3	-11.6	-12.0
MEEKER	DASSEL	-10.5	-6.9	-12.9	-10.3	-9.0	-8.9
MEEKER	EDEN VALLEY*	2.7	8.3	-0.9	5.5	4.3	3.3
MEEKER	GROVE CITY	-5.1	-2.3	-9.5	9.5	-4.1	-5.0
MEEKER	LITCHFIELD	-4.1	2.4	-8.0	-6.8	-2.6	-4.3
MEEKER	WATKINS.	-5.3	2.8	-7.3	-13.0	-4.0	-2.8
MILLE LACS	ISLE	-4.7	-0.3	-7.0	34.0	-2.8	-0.1
MILLE LACS	MILACA	-6.3	-0.2	-9.7	-13.5	-3.9	-3.7
MILLE LACS	ONAMIA	-8.0	-0.9	-8.9	-26.7	-6.1	-1.9
MILLE LACS	PRINCETON*	-17.7	-16.3	-19.0	-17.6	-15.0	-13.4
MORRISON	LITTLE FALLS	-7.8	-2.6	-11.4	-7.4	-6.0	-6.5
MORRISON	PIERZ	-6.4	1.4	-10.0	-23.6	-4.1	-4.2
MORRISON	RANDALL	-7.1	-4.5	-12.9	23.5	-5.4	-7.3
MORRISON	ROYALTON	-11.0	-7.7	-16.2	-1.2	-9.6	-10.8
MOWER	ADAMS	-9.6	-5.3	-12.8	-15.1	-7.1	-5.1
MOWER	AUSTIN	-13.3	-9.1	-16.4	-17.9	-11.5	-12.8
MOWER	BROWNSDALE	-7.6	-3.3	-12.7	5.3	-4.8	-4.9
MOWER	GRAND MEADOW	-12.3	-9.9	-16.4	2.7	-10.3	-9.0
MOWER	LEROY	-13.3	-9.4	-16.7	-6.6	-10.9	-9.3
MOWER	LYLE	-12.8	-9.4	-17.8	22.1	-11.3	-10.5

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MURRAY	FULDA	-8.6	-5.2	-14.0	19.8	-7.4	-9.4
MURRAY	SLAYTON	-2.4	3.4	-6.7	0.0	-0.0	-0.3
NICOLLET	LAFAYETTE	-1.0	6.6	-7.9	34.5	0.8	-2.8
NICOLLET	MANKATO*	-10.3	0.0	-10.4	N/A	-0.7	-0.4
NICOLLET	NICOLLET	-2.1	0.4	-3.7	-7.5	-0.1	3.7
NICOLLET	NORTH MANKATO	-8.8	-5.7	-11.8	-13.7	-7.1	-6.1
NICOLLET	ST PETER	-7.2	-5.0	-9.5	-13.5	-4.9	-1.4
NOBLES	ADRIAN	-4.3	-1.6	-8.6	5.4	-1.3	0.9
NOBLES	BREWSTER	-9.9	-2.5	-14.9	36.8	-7.8	-11.2
NOBLES	ELLSWORTH	-0.9	2.4	-5.6	43.6	0.9	5.6
NOBLES	WORTHINGTON	-15.6	-14.0	-16.6	-20.8	-12.1	-8.3
NORMAN	ADA	-5.8	-1.7	-8.6	-11.8	-3.2	1.8
NORMAN	HALSTAD	-7.2	-7.5	-9.4	-12.2	-5.1	1.0
NORMAN	TWIN VALLEY	-14.5	-10.7	-16.4	-17.9	-12.4	-6.9
OLMSTED	BYRON	-7.9	-7.5	-11.3	5.1	-7.6	-9.6
OLMSTED	CHATFIELD*	-6.0	-4.3	-8.1	-12.5	-5.8	-6.1
OLMSTED	EYOTA	-14.7	-13.7	-17.2	-15.4	-14.4	-15.6
OLMSTED	ORONOCO	-1.3	-1.2	-4.6	N/A	-1.2	-2.5
OLMSTED	PINE ISLAND*	0.0	0.0	0.0	N/A	0.0	0.0
OLMSTED	ROCHESTER	-9.2	-6.4	-11.0	-12.2	-8.3	-9.3
OLMSTED	STEWARTVILLE	-8.7	-7.4	-11.5	-7.8	-8.3	-9.9
OTTER TAIL	BATTLE LAKE	-4.2	1.6	-6.1	-4.2	-2.9	0.8
OTTER TAIL	FERGUS FALLS	-2.3	2.7	-7.9	-11.9	-0.3	-1.8
OTTER TAIL	HENNING	2.5	5.4	-2.7	-1.2	4.5	4.4
OTTER TAIL	NEW YORK MILLS	-5.7	-0.1	-8.7	-2.9	-3.1	-2.0
OTTER TAIL	PARKERS PRAIRIE	-0.2	2.8	-4.2	20.6	1.1	2.9
OTTER TAIL	PELICAN RAPIDS	-0.4	8.9	-3.1	-9.1	1.7	1.6
OTTER TAIL	PERHAM	-4.5	4.3	-6.9	-11.8	-2.0	-1.9

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OTTER TAIL	WADENA*	5.7	17.9	0.0	N/A	5.7	0.0
PENNINGTON	THIEF RIVER FALLS	-13.8	-10.1	-16.2	-13.4	-10.4	-8.9
PINE	HINCKLEY	-15.7	-8.4	-17.8	-16.8	-13.1	-13.1
PINE	PINE CITY	-8.9	-3.4	-11.1	-11.6	-6.8	-6.2
PINE	ROCK CREEK	-4.7	1.9	-7.7	N/A	-4.4	-2.4
PINE	SANDSTONE	0.8	9.5	-0.8	-13.6	2.3	4.7
PIPESTONE	EDGERTON	-17.6	-16.2	-19.0	-19.9	-15.3	-10.3
PIPESTONE	JASPER*	24.5	27.1	17.8	64.8	28.3	36.6
PIPESTONE	PIPESTONE	-11.3	-8.2	-13.7	-20.9	-7.7	-2.0
POLK	CROOKSTON	-10.6	-6.8	-12.4	-16.7	-8.0	-5.3
POLK	EAST GRAND FORKS	-21.5	0.7	-54.7	-8.4	-19.5	-51.6
POLK	ERSKINE	-10.6	-7.8	-12.0	-8.3	-9.1	-4.7
POLK	FERTILE	-6.6	-1.7	-9.6	-18.8	-4.5	-1.3
POLK	FOSSTON	-1.6	2.7	-4.5	-10.2	0.9	3.4
POLK	MCINTOSH	-0.0	3.7	-2.9	19.2	1.5	6.1
POPE	GLENWOOD	-8.6	-6.1	-14.9	-20.8	-6.6	-8.2
POPE	STARBUCK	6.7	12.1	2.6	12.3	9.4	11.1
RAMSEY	ARDEN HILLS	-6.0	2.7	-11.1	-16.0	-5.3	-9.9
RAMSEY	BLAINE*	-8.0	0.0	-9.3	N/A	-6.7	-7.8
RAMSEY	FALCON HEIGHTS	-7.4	-5.9	-10.5	-8.3	-7.0	-9.0
RAMSEY	LAUDERDALE	-2.3	-0.5	-9.2	-8.0	-2.0	-7.9
RAMSEY	LITTLE CANADA	-9.2	-5.7	-12.4	-10.8	-8.7	-11.0
RAMSEY	MAPLEWOOD	-6.9	-2.9	-9.3	-7.5	-6.3	-8.3
RAMSEY	MOUNDS VIEW	-2.1	4.3	-9.9	-6.3	-1.8	-8.5
RAMSEY	NEW BRIGHTON	-3.9	2.1	-10.5	-7.8	-3.5	-9.1
RAMSEY	NORTH OAKS	2.4	3.2	-10.0	N/A	2.4	-8.4
RAMSEY	NORTH ST PAUL	-2.1	1.7	-7.4	-5.2	-1.7	-6.1
RAMSEY	ROSEVILLE	-7.6	-3.3	-10.5	-8.5	-6.8	-9.1

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COUNTY	NAME	PROPOSAL VS. 88 LAW WITHOUT SMALL BUS. CREDIT				PROPOSAL VS. 88 LAW WITH SMALL BUS. CREDIT	
		PCT. CHG. IN TOTAL NET TAX	PCT. CHG. HOMESTEAD NET TAX	PCT. CHG. COMM./IND. NET TAX	PCT. CHG. APARTMENT NET TAX	PCT. CHG. IN TOTAL NET TAX	PCT. CHG. COMM./IND. NET TAX
RAMSEY	SHOREVIEW	-3.1	2.0	-11.6	-8.9	-2.7	-10.2
RAMSEY	SPRING LAKE PARK*	-3.7	-1.8	-6.6	-6.0	-3.4	-5.0
RAMSEY	ST ANTHONY*	-6.5	-0.5	-9.4	-6.9	-5.8	-7.9
RAMSEY	ST PAUL	-9.2	-7.3	-11.4	-10.3	-8.6	-10.1
RAMSEY	VADNAIS HEIGHTS	-5.5	-0.3	-10.6	-8.3	-4.9	-9.1
RAMSEY	WHITE BEAR LK*	-3.7	-1.0	-8.8	-6.5	-3.3	-7.4
RED LAKE	RED LAKE FALLS	-17.2	-13.5	-19.4	-13.3	-12.4	-4.0
REDWOOD	LAMBERTON	-13.6	-9.2	-16.3	-19.8	-12.3	-11.8
REDWOOD	MORGAN	-17.6	-16.4	-21.1	21.9	-16.0	-17.2
REDWOOD	REDWOOD FALLS	-13.6	-9.0	-16.0	-18.4	-11.2	-10.1
REDWOOD	WABASSO	-4.4	0.7	-5.8	-10.4	-2.3	1.2
REDWOOD	WALNUT GROVE	-5.9	1.4	-9.5	-12.9	-4.3	-4.7
RENVILLE	BIRD ISLAND	-13.4	-8.9	-16.7	-7.3	-10.7	-7.8
RENVILLE	BUFFALO LAKE	-15.0	-7.9	-18.6	-13.7	-13.2	-15.3
RENVILLE	DANUBE	-13.1	-8.7	-18.0	8.3	-11.5	-12.7
RENVILLE	FAIRFAX	-11.2	-6.5	-13.6	-16.5	-8.6	-6.0
RENVILLE	HECTOR	-13.9	-9.0	-17.2	6.6	-11.0	-8.9
RENVILLE	OLIVIA	-6.5	0.2	-9.5	-8.8	-3.2	-2.5
RENVILLE	RENVILLE	-7.4	-1.5	-10.9	-4.3	-5.1	-2.0
RENVILLE	SACRED HEART	-3.7	4.0	-9.9	16.8	-2.0	-4.5
RICE	FARIBAULT	-7.6	-4.1	-9.9	-12.7	-5.6	-4.7
RICE	LONSDALE	-20.4	-21.3	-20.4	-5.9	-19.3	-15.3
RICE	MORRISTOWN	-6.0	-3.5	-10.8	-0.8	-4.9	-4.8
RICE	NORTHFIELD*	-13.3	-14.7	-13.1	-15.7	-11.7	-8.1
ROCK	HILLS	-5.9	-0.1	-9.0	-10.6	-4.4	-3.3
ROCK	JASPER*	16.9	29.6	14.4	79.9	20.2	19.1
ROCK	LIVERNE	-7.8	-2.7	-10.6	-15.1	-4.5	-1.6
ROSEAU	GREENBUSH	17.6	24.4	14.6	20.8	20.4	23.2

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		PCT. CHG. IN TOTAL NET TAX	PCT. CHG. HOMESTEAD NET TAX	PCT. CHG. COMM. /IND. NET TAX	PCT. CHG. APARTMENT NET TAX	PCT. CHG. IN TOTAL NET TAX	PCT. CHG. COMM. /IND. NET TAX
ROSEAU	ROSEAU	-6.1	1.0	-7.9	-13.8	-3.2	-1.9
ROSEAU	WARROAD	1.9	13.7	0.4	-1.9	3.5	2.5
ST. LOUIS	AURORA	-26.9	-15.1	-28.3	-39.5	-25.2	-20.6
ST. LOUIS	BABBITT	-4.2	20.1	-11.5	6.0	-2.9	-2.8
ST. LOUIS	BIWABIK	-21.7	-9.7	-27.8	4.5	-20.1	-22.8
ST. LOUIS	BUHL	-16.2	-9.3	-25.0	8.9	-15.2	-17.6
ST. LOUIS	CHISHOLM	-21.9	-20.1	-22.4	-31.4	-20.3	-15.0
ST. LOUIS	COOK	-25.1	-24.4	-24.7	-28.1	-21.9	-16.1
ST. LOUIS	DULUTH	-19.3	-19.5	-21.9	-21.0	-16.8	-14.2
ST. LOUIS	ELY	-18.5	-10.3	-22.2	-33.1	-15.4	-13.4
ST. LOUIS	EVELETH	-24.0	-20.1	-26.0	-25.0	-21.5	-19.2
ST. LOUIS	FLOODWOOD	-29.2	-14.6	-28.6	-43.4	-26.8	-20.7
ST. LOUIS	GILBERT	-18.8	-12.2	-22.5	-24.0	-17.2	-15.7
ST. LOUIS	HERMANTOWN	-8.8	-15.2	-16.2	-21.9	-7.0	-6.8
ST. LOUIS	HIBBING	-19.3	-15.6	-21.3	-26.7	-16.8	-14.2
ST. LOUIS	HOYT LAKES	-3.3	12.9	-17.7	-3.8	-2.6	-11.5
ST. LOUIS	MT IRON	-20.3	-4.2	-26.9	-31.2	-18.2	-21.7
ST. LOUIS	PROCTOR	-22.6	-21.4	-22.3	-30.9	-21.0	-13.5
ST. LOUIS	TOWER	-14.8	-8.2	-20.3	6.4	-12.2	-11.2
ST. LOUIS	VIRGINIA	-28.9	-30.4	-27.7	-32.8	-25.6	-20.3
SCOTT	BELLE PLAINE	-6.6	-5.3	-9.7	-5.3	-5.8	-6.0
SCOTT	JORDAN	-8.3	-7.7	-10.1	-11.3	-7.2	-5.9
SCOTT	NEW PRAGUE*	-13.4	-10.7	-14.8	-16.7	-12.5	-11.8
SCOTT	PRIOR LAKE	-6.4	-7.4	-8.6	-8.0	-6.0	-3.8
SCOTT	SAVAGE	-12.4	-14.5	-14.1	-13.1	-11.5	-12.0
SCOTT	SHAKOPEE	-8.5	-4.4	-11.8	-11.2	-6.5	-8.7
SHERBURNE	BECKER	2.3	-3.5	-13.5	-17.6	2.4	-10.2
SHERBURNE	BIG LAKE	-4.5	0.0	-7.4	-6.5	-3.6	-3.9
SHERBURNE	ELK RIVER	1.2	7.1	-5.4	-9.3	2.1	-2.2
SHERBURNE	PRINCETON*	-1.3	-99.5	-21.7	N/A	1.5	-19.9
SHERBURNE	ST CLOUD*	-4.0	0.5	-8.6	-9.0	-3.9	-5.3

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		PCT. CHG. IN TOTAL NET TAX	PCT. CHG. HOMESTEAD NET TAX	PCT. CHG. COMM./IND. NET TAX	PCT. CHG. APARTMENT NET TAX	PCT. CHG. IN TOTAL NET TAX	PCT. CHG. COMM./IND. NET TAX
SHERBURNE	ZIMMERMAN	-5.3	0.1	-8.4	-23.8	-4.5	-5.0
SIBLEY	ARLINGTON	-14.8	-9.9	-17.8	-28.9	-11.8	-8.2
SIBLEY	GAYLORD	-17.3	-16.1	-18.3	-23.0	-14.0	-7.4
SIBLEY	GIBBON	-17.5	-15.9	-20.5	8.8	-14.8	-10.0
SIBLEY	HENDERSON	-5.6	-3.9	-6.9	N/A	-3.0	8.3
SIBLEY	WINTHROP	-11.2	-7.7	-14.7	-12.2	-8.1	-5.0
STEARNS	ALBANY	-7.6	-3.2	-11.9	-6.8	-6.0	-7.3
STEARNS	AVON	-11.8	-8.8	-14.9	-5.7	-10.0	-10.5
STEARNS	BELGRADE	-6.7	-4.3	-10.2	7.1	-5.3	-5.5
STEARNS	BROOTEN	4.6	10.2	1.1	17.8	6.0	6.4
STEARNS	COLD SPRING	-10.1	-7.5	-12.6	-15.3	-9.1	-9.5
STEARNS	EDEN VALLEY*	1.6	7.3	-2.3	-4.5	2.6	2.8
STEARNS	FREEMONT	-14.8	-12.8	-16.5	-19.2	-13.7	-12.2
STEARNS	HOLDINGFORD	-9.9	-8.4	-13.1	4.6	-8.7	-9.2
STEARNS	KIMBALL	-19.9	-17.4	-20.1	-22.8	-18.9	-16.1
STEARNS	MELROSE	-0.2	6.1	-3.9	6.2	1.8	0.1
STEARNS	PAYNESVILLE	-6.8	-2.5	-9.9	-2.0	-5.3	-5.3
STEARNS	RICHMOND	1.0	5.1	-3.6	4.2	2.4	1.4
STEARNS	ROCKVILLE	-7.5	-3.2	-9.6	-11.1	-6.8	-5.9
STEARNS	SARTELL*	-6.8	-3.7	-9.8	-9.4	-6.0	-7.5
STEARNS	SAUK CENTRE	-3.2	0.5	-6.5	2.3	-1.4	-1.8
STEARNS	ST CLOUD*	-6.0	0.4	-8.4	-8.7	-4.0	-4.6
STEARNS	ST JOSEPH	0.4	5.3	-2.0	-7.7	1.3	3.1
STEARNS	ST STEPHEN	-6.7	-5.0	-10.1	N/A	-6.0	-5.4
STEARNS	WAITE PARK	-7.3	1.5	-9.1	-8.9	-5.4	-4.3
STEELE	BLOOMING PRAIRIE CITY	-1.7	3.2	-7.0	8.8	-0.4	-3.4
STEELE	MEDFORD	-4.5	-1.6	-10.6	1.2	-4.0	-7.1
STEELE	OWATONNA	-9.5	-5.1	-12.8	-16.1	-8.2	-10.0
STEVENS	CHOKIO	-2.3	-3.3	-11.4	38.3	-0.4	-1.7
STEVENS	HANCOCK	-13.2	-10.3	-15.5	-8.8	-11.3	-6.4

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STEVENS	MORRIS	-9.1	-3.0	-11.4	-14.5	-5.0	-2.0
SWIFT	APPLETON	-16.5	-11.0	-17.4	-27.6	-13.5	-6.0
SWIFT	BENSON	-8.2	-3.0	-10.9	-13.7	-4.0	2.3
SWIFT	KERKHOVEN	-4.0	-2.1	-7.4	33.0	-2.3	7.5
TODD	BERTHA	1.5	2.7	-6.4	43.7	4.7	3.9
TODD	BROWERVILLE	-4.3	0.7	-9.1	11.9	-0.6	-0.3
TODD	CLARISSA	-9.2	-7.9	-14.2	25.6	-5.8	-3.1
TODD	EAGLE BEND	-15.2	-15.0	-16.7	9.3	-12.0	-3.8
TODD	LONG PRAIRIE	-8.9	-2.5	-11.1	-16.6	-4.1	-0.7
TODD	OSAKIS*	-8.1	-10.0	-13.9	-14.9	-5.3	-0.6
TODD	STAPLES*	-2.9	2.7	-5.7	-3.7	1.4	7.2
TRAVERSE	BROWNS VALLEY	-5.3	-0.4	-5.2	-11.3	-0.5	18.8
TRAVERSE	WHEATON	-13.3	-11.2	-15.6	-13.9	-8.8	1.3
WABASHA	ELGIN	-15.6	-11.1	-18.3	-19.7	-12.6	-9.4
WABASHA	LAKE CITY*	-11.7	-6.5	-15.3	-18.1	-9.1	-9.7
WABASHA	MAZEPPA	-4.9	-2.3	-9.6	7.5	-2.1	0.3
WABASHA	PLAINVIEW	-12.1	-6.7	-15.2	-19.3	-8.3	-5.9
WABASHA	WABASHA	-7.9	-4.3	-11.0	-4.5	-4.5	-1.2
WADENA	MENAHGA	-13.5	-9.3	-16.8	18.9	-11.1	-7.1
WADENA	SEBEKA	-9.4	-6.0	-14.6	31.9	-6.5	-4.2
WADENA	STAPLES*	-8.7	-5.4	-7.7	-23.9	-5.3	0.7
WADENA	VERNDALE	-8.3	-6.0	-14.5	2.0	-7.2	-4.5
WADENA	WADENA*	-14.9	-8.6	-17.4	-20.4	-10.4	-7.5
WASECA	JANESVILLE	-13.1	-10.7	-16.7	-13.1	-11.6	-9.1
WASECA	NEW RICHLAND	-12.8	-8.4	-15.9	-18.3	-10.6	-8.9
WASECA	WASECA	-8.7	-2.4	-12.8	-12.9	-6.7	-8.3
WASHINGTON	AFTON	0.2	3.0	-8.5	N/A	0.4	-5.7

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WASHINGTON	BAYPORT	-5.9	1.1	-9.3	-6.2	-5.4	-8.5
WASHINGTON	BIRCHWOOD	4.8	5.6	0.0	N/A	4.8	0.0
WASHINGTON	COTTAGE GROVE	-4.0	-2.3	-8.8	-7.5	-3.6	-7.0
WASHINGTON	DELLWOOD	2.8	6.3	-8.0	N/A	3.0	-5.1
WASHINGTON	FOREST LAKE	-1.4	7.0	-6.3	-5.2	-0.2	-3.4
WASHINGTON	HASTINGS*	-5.7	10.5	-6.4	N/A	-3.6	-3.5
WASHINGTON	HUGO	2.5	8.1	-5.4	-1.9	3.0	-2.5
WASHINGTON	LAKE ELMO	2.6	7.2	-6.5	-3.4	3.1	-3.6
WASHINGTON	LAKE ST CROIX BEACH CITY	5.2	8.1	-3.1	-3.2	5.4	-0.1
WASHINGTON	LAKELAND	4.0	7.7	-6.0	N/A	4.4	-3.1
WASHINGTON	LANDFALL	21.7	0.0	16.1	26.0	23.1	19.7
WASHINGTON	MAHTOMEDI	1.7	3.8	-5.5	-18.9	1.9	-2.5
WASHINGTON	MARINE-ON-STCROIX	2.4	7.5	-5.0	-3.7	2.6	-2.0
WASHINGTON	NEWPORT	0.4	5.5	-6.0	-5.6	1.3	-3.3
WASHINGTON	OAK PARK HEIGHTS	4.1	2.4	-9.4	-15.1	4.5	-6.6
WASHINGTON	OAKDALE	-2.6	-1.0	-7.7	-6.9	-2.1	-4.9
WASHINGTON	ST PAUL PARK	4.5	11.7	-4.5	0.5	5.0	-2.9
WASHINGTON	STILLWATER	-4.4	-1.7	-8.7	-10.2	-3.6	-6.0
WASHINGTON	WHITE BEAR LK*	1.5	6.1	-6.0	N/A	2.4	-3.1
WASHINGTON	WILLERNIE	2.0	5.8	-3.5	-1.9	2.8	-0.7
WASHINGTON	WOODBURY	-1.8	3.5	-9.3	-6.3	-1.1	-6.7
WATONWAN	BUTTERFIELD	-11.3	-6.0	-16.6	29.7	-9.9	-13.3
WATONWAN	MADELIA	-5.1	-1.1	-10.2	2.6	-2.8	-4.3
WATONWAN	ST JAMES	-8.5	-4.7	-13.1	10.3	-5.6	-6.6
WILKIN	BRECKENRIDGE	-7.9	5.0	-41.8	-5.7	-7.5	-40.7
WINONA	GOODVIEW	-13.6	-8.6	-16.2	-16.7	-11.7	-11.5
WINONA	LEWISTON	-6.6	-1.7	-11.1	-2.1	-4.4	-5.7
WINONA	ROLLINGSTONE	-6.7	-5.3	-12.2	25.8	-5.2	-6.1
WINONA	ST CHARLES	-7.7	-4.2	-11.0	-9.0	-6.4	-5.6
WINONA	STOCKTON	-4.6	0.4	-10.9	-12.5	-3.3	-4.5
WINONA	WINONA	-9.0	-4.3	-11.2	-13.4	-6.6	-6.4

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WRIGHT	ALBERTVILLE	-6.2	-2.2	-8.6	-9.2	-4.4	-5.0
WRIGHT	ANNANDALE	-6.4	-2.5	-9.7	0.9	-4.9	-6.2
WRIGHT	BUFFALO	-4.7	-1.3	-8.4	-0.2	-3.2	-4.8
WRIGHT	COKATO	6.7	12.3	0.7	19.0	8.1	4.0
WRIGHT	DAYTON*	5.1	6.8	0.0	N/A	5.1	0.0
WRIGHT	DELANO	6.6	13.2	0.5	15.7	8.0	3.4
WRIGHT	HANOVER*	1.5	5.5	-2.2	-5.7	2.2	1.7
WRIGHT	HOWARD LAKE	0.3	6.5	-3.8	2.5	1.5	-0.5
WRIGHT	MAPLE LAKE	10.1	10.1	0.2	32.9	10.8	3.7
WRIGHT	MONTICELLO	5.5	3.0	-9.4	-11.0	5.9	-6.1
WRIGHT	MONTROSE	2.1	12.3	-6.9	0.6	2.8	-3.2
WRIGHT	ROCKFORD*	-1.4	4.7	-2.6	-6.1	-0.7	1.1
WRIGHT	ST MICHAEL	2.5	6.6	-3.7	14.7	3.5	0.1
WRIGHT	WAVERLY	-5.2	-1.5	-6.7	25.9	-4.4	-3.0
YELLOW MEDICINE	CANBY	-13.3	-10.7	-16.5	0.5	-10.6	-8.0
YELLOW MEDICINE	CLARKFIELD	-13.7	-8.3	-17.5	21.3	-11.2	-11.5
YELLOW MEDICINE	GRANITE FALLS*	-7.5	-0.5	-11.0	-14.7	-4.2	-3.2

*Represents county part of joint cities.