

House Research Simulation Report: Property Tax

Simulation #2A2

Date 2/18/2002

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DESCRIPTION

BASELINE: Final Pay 2001

ALTERNATIVE: Preliminary Pay 2002

This report compares property taxes payable in 2001 with property taxes payable in 2002. The pay 2001 data is final. The market values for the pay 2002 simulation are final values reported by county assessors to the Dept. of Revenue; the levies were submitted by county auditors in response to a survey sent out by the Dept. of Revenue. The pay 2002 data should be regarded as preliminary since a few of the data items may still change before final levies and tax rates are reported; however these results are very close to final and likely will not be changed until everything is finalized during the summer. This simulation report contains a new table at the end showing statewide levy totals by type of jurisdiction, along with statewide credit totals. This simulation incorporates a minor correction compared to simulation "2A1."

KEY POINTS

- ! **Statewide, property taxes are \$436 million (or 8.7%) lower in pay 2002 than in pay 2001.** Simulation 1W3, based on 2001 end-of-session market value and levy projections, had been predicting a statewide property tax reduction of \$644 million, or 12.8%. The actual reductions are 9.4% in Greater Minnesota and 8.3% in the Metro area.
- ! **Average statewide property tax impacts by property type range from -38% to +4%.** Types of property with the greatest tax reductions are electric generation attached machinery (38.5%), single-unit residential nonhomestead (15.5%), regular apartments (10.8%), residential homesteads (12.5%), agricultural nonhomestead (13.4%) and agricultural homesteads (10.4%). Low-income apartments and seasonal recreational properties are at the other end of the spectrum; seasonal recreational properties received a 0.3% reduction overall, while low-income apartments actually saw an increase of 4.2%. Every class of property received a significant reduction in effective tax rate.

The simulations are estimates only. House Research strives to make property tax simulations accurate, but simulations are only approximations of reality. They depend upon judgements about how much local government officials will decide to levy, which are highly speculative. Generally the results are most accurate on a statewide level, and tend to be less accurate as the jurisdiction under scrutiny gets smaller.

ASSUMPTIONS:**BASELINE: Final Pay 2001**

- ! **Property values** (limited market values) are actual values reported by county assessors on the abstracts of assessment.
- ! **Levies** are actual levies reported by county auditors on the abstracts of tax lists.
- ! **Property tax aids** are actual amounts certified by the Dept. of Revenue.
- ! **Tax increment financing (TIF)** net tax capacities are derived from the abstracts of tax lists; TIF levies are simulated. The simulated statewide total is \$341.3 million versus the actual total of \$341.6 million.

ASSUMPTIONS:**ALTERNATIVE: Preliminary Pay 2002**

- ! **Market values** (limited market values) are actual values reported by county assessors on the abstracts of assessment.
- ! **Levies** are actual levies reported by county auditors on the Dept. of Revenue's levy survey form.
- ! **The new homestead credit** was modeled; the estimated cost of the credit is \$324 million.
- ! **The new agricultural credit** was modeled; the estimated cost of the credit is \$17.2 million.
- ! **Tax increment financing** net tax capacities were reported by the county assessors on the abstracts of assessment. Typically there are some corrections made to TIF net tax capacities before the final amounts are reported on the abstracts of tax lists, sometime during the summer.

SIMULATION PARAMETERS

	Baseline	Alternative
Residential Homestead:		
< \$76,000	1.0 %	1.0 %
\$76,000 - \$500,000	1.65	1.0
> \$500,000	1.65	1.25
Residential Non-homestead:		
Single unit:		
< \$76,000	1.2	1.0
\$76,000 - \$500,000	1.65	1.0
> \$500,000	1.65	1.25
2-3 unit and undeveloped land	1.65	1.5
Apartments:		
Regular	2.4	1.8
Low-income	1.0	0.9
Small cities	2.15	1.8
Commercial-Industrial-Public Utility:		
<\$150,000	2.4	1.5
>\$150,000	3.4	2.0
Electric generation machinery	3.4	2.0
Seasonal Recreational Commercial:		
Homestead resorts (1c)	1.0	1.0
Seasonal resorts (4c):		
<\$500,000	1.65	1.0
>\$500,000	1.65	1.25
Seasonal Recreational Residential:		
< \$76,000	1.2	1.0
\$76,000 - \$500,000	1.65	1.0
> \$500,000	1.65	1.25
Disabled homestead	0.45	0.45
Agricultural land & buildings:		
Homestead:		
<\$115,000	0.35	0.55
\$115,000 - \$600,000	0.8	0.55
>\$600,000	1.2	1.0
Non-Homestead	1.2	1.0

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Baseline Final Pay 2001
Alternative Preliminary Pay 2002

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STATEWIDE

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	152,957,954	170,296,059	17,338,105	11.3	2,140,069	1,872,002	-268,067	-12.	1.40	1.10
Res NonHmstd 1Un	5,965,487	6,773,047	807,559	13.5	104,374	88,210	-16,165	-15.	1.75	1.30
Res NonHmstd 2-3	3,050,514	3,362,204	311,690	10.2	65,961	64,639	-1,322	-2.0	2.16	1.92
Reg Apartments	8,411,024	9,874,375	1,463,351	17.4	259,608	231,595	-28,013	-10.	3.09	2.35
Low-income Apts	2,144,772	2,563,062	418,289	19.5	30,407	31,686	1,279	4.2	1.42	1.24
Seasonal Rec	8,359,846	9,124,165	764,319	9.1	124,694	124,301	-393	-0.3	1.49	1.36
Com/Ind Lo Tier	7,181,638	7,622,075	440,437	6.1	232,627	222,986	-9,641	-4.1	3.24	2.93
Com/Ind Hi Tier	34,057,445	37,994,803	3,937,358	11.6	1,498,843	1,467,924	-30,919	-2.1	4.40	3.86
Publ U: Elec Gen	1,584,178	1,545,703	-38,475	-2.4	67,448	41,510	-25,938	-38.	4.26	2.69
Publ U: Other	4,729,631	4,875,062	145,431	3.1	201,462	180,513	-20,949	-10.	4.26	3.70
Ag Hmstd: House	6,913,853	7,341,140	427,287	6.2	76,138	63,092	-13,045	-17.	1.10	0.86
Ag Hmstd: Land	19,640,011	21,297,690	1,657,679	8.4	121,739	114,115	-7,624	-6.3	0.62	0.54
Ag NonHmstd	9,654,933	9,513,668	-141,265	-1.5	114,254	98,909	-15,346	-13.	1.18	1.04
Total	264,651,288	292,183,052	27,531,764	10.4	5,037,626	4,601,483	-436,143	-8.7	1.90	1.57

Tax

	Baseline	Alternativ	Change	Pctg Chng
Total Tax	4,267,876	3,415,819	-852,056	-20.
(-) TIF Tax	271,937	200,480	-71,457	-26.
(-) FD Contrib Tax	315,398	215,159	-100,239	-31.
(=) Taxable Tax	3,680,541	3,000,180	-680,361	-18.
FD Distrib Tax	316,635	215,153	-101,482	-32.

Tax Rates

	Net Tax Cap		Ref Mkt Val (mills)	
	Base	Alter	Base	Alter
County	39.42	51.70	0.002	0.00
City/Town	25.07	36.32	0.041	0.04
School District	50.17	25.36	1.310	0.837
Special District	4.64	5.04	0.000	0.00
Total	119.30	118.41	1.353	0.886

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GREATER MINNESOTA

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	49,317,329	54,765,241	5,447,912	11.0	620,749	555,523	-65,227	-10.	1.26	1.01
Res NonHmstd 1Un	2,515,492	2,858,524	343,032	13.6	42,387	37,009	-5,378	-12.	1.69	1.29
Res NonHmstd 2-3	988,385	1,139,294	150,909	15.3	21,648	21,865	218	1.0	2.19	1.92
Reg Apartments	1,531,500	1,698,333	166,833	10.9	49,368	40,817	-8,551	-17.	3.22	2.40
Low-income Apts	723,464	774,438	50,974	7.0	10,622	9,863	-760	-7.2	1.47	1.27
Seasonal Rec	8,097,484	8,832,312	734,828	9.1	120,035	119,628	-407	-0.3	1.48	1.35
Com/Ind Lo Tier	3,909,793	4,211,193	301,399	7.7	128,821	122,289	-6,531	-5.1	3.29	2.90
Com/Ind Hi Tier	6,281,668	7,200,329	918,661	14.6	281,124	270,582	-10,542	-3.7	4.48	3.76
Publ U: Elec Gen	1,292,058	1,263,456	-28,602	-2.2	54,747	33,902	-20,845	-38.	4.24	2.68
Publ U: Other	2,857,545	2,984,611	127,066	4.4	119,685	107,495	-12,190	-10.	4.19	3.60
Ag Hmstd: House	6,028,965	6,421,439	392,474	6.5	64,785	54,840	-9,946	-15.	1.07	0.85
Ag Hmstd: Land	18,756,644	20,315,035	1,558,391	8.3	117,055	109,617	-7,438	-6.4	0.62	0.54
Ag NonHmstd	9,135,255	8,932,267	-202,989	-2.2	107,862	92,702	-15,161	-14.	1.18	1.04
Total	111,435,583	121,396,470	9,960,887	8.9	1,738,889	1,576,131	-162,758	-9.4	1.56	1.30

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax	1,522,727	1,285,707	-237,019	-15.	County	47.41 61.03	0.005	0.00
(-) TIF Tax	51,214	36,005	-15,209	-29.	City/Town	24.53 32.70	0.011	0.01
(-) FD Contrib Tax	1,191	878	-313	-26.	School District	49.93 23.98	0.840	0.474
(=) Taxable Tax	1,470,322	1,248,825	-221,497	-15.	Special District	1.13 1.71	0.000	0.00
FD Distrib Tax	1,180	884	-296	-25.	Total	122.99 119.41	0.856	0.491

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	56,700	61,500	8.5	584	519	-65	-11.	1.029	0.843
Res Hmstd: Avg Val	85,100	92,300	8.5	932	858	-74	-7.9	1.095	0.929
Res Hmstd: Hi Val	113,400	123,000	8.5	1,401	1,267	-133	-9.5	1.235	1.030
Res Hmstd: Ex-Hi Val	170,100	184,600	8.5	2,600	2,089	-511	-19.	1.528	1.131
Apartment (Mkt rate)	300,000	332,700	10.9	9,112	7,314	-1,798	-19.	3.037	2.198
Seas Rec: Lo Val	50,000	54,600	9.2	781	779	-2	-0.2	1.561	1.426
Seas Rec: Hi Val	150,000	163,700	9.1	2,752	2,642	-110	-4.0	1.834	1.613
Comm/Ind: Lo Val	150,000	172,000	14.7	4,556	4,862	306	6.7	3.037	2.826
Comm/Ind: Med Val	300,000	343,900	14.6	10,957	11,051	95	0.9	3.652	3.213
Comm/Ind: Hi Val	1,000,000	1,146,300	14.6	40,827	39,945	-882	-2.2	4.082	3.484

METRO AREA

<i>Tax Burdens by Property Class</i>	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	103,640,626	115,530,818	11,890,193	11.5	1,519,320	1,316,480	-202,840	-13.	1.47	1.14
Res NonHmstd 1Un	3,449,996	3,914,523	464,527	13.5	61,988	51,201	-10,787	-17.	1.80	1.31
Res NonHmstd 2-3	2,062,129	2,222,910	160,781	7.8	44,314	42,774	-1,540	-3.5	2.15	1.92
Reg Apartments	6,879,524	8,176,042	1,296,518	18.8	210,240	190,778	-19,462	-9.3	3.06	2.33
Low-income Apts	1,421,308	1,788,624	367,316	25.8	19,785	21,823	2,038	10.3	1.39	1.22
Seasonal Rec	262,362	291,853	29,491	11.2	4,659	4,674	14	0.3	1.78	1.60
Com/Ind Lo Tier	3,271,845	3,410,882	139,037	4.2	103,806	100,697	-3,109	-3.0	3.17	2.95
Com/Ind Hi Tier	27,775,777	30,794,474	3,018,697	10.9	1,217,719	1,197,342	-20,377	-1.7	4.38	3.89
Publ U: Elec Gen	292,120	282,247	-9,873	-3.4	12,701	7,609	-5,093	-40.	4.35	2.70
Publ U: Other	1,872,086	1,890,451	18,365	1.0	81,777	73,018	-8,759	-10.	4.37	3.86
Ag Hmstd: House	884,888	919,701	34,813	3.9	11,352	8,253	-3,100	-27.	1.28	0.90
Ag Hmstd: Land	883,367	982,655	99,288	11.2	4,683	4,498	-186	-4.0	0.53	0.46
Ag NonHmstd	519,678	581,402	61,724	11.9	6,392	6,207	-185	-2.9	1.23	1.07
Total	153,215,705	170,786,582	17,570,877	11.5	3,298,737	3,025,352	-273,385	-8.3	2.15	1.77

<i>Tax</i>	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax	2,745,149	2,130,112	-615,037	-22.	County	34.10 45.05	0.000	0.00
(-) TIF Tax	220,723	164,475	-56,247	-25.	City/Town	25.43 38.90	0.062	0.06
(-) FD Contrib Tax	314,207	214,282	-99,926	-31.	School District	50.33 26.34	1.630	1.018
(=) Taxable Tax	2,210,219	1,751,355	-458,864	-20.	Special District	6.98 7.41	0.000	0.00
FD Distrib Tax	315,455	214,269	-101,185	-32.	Total	116.84 117.70	1.692	1.081

<i>Tax Burdens on Hypothetical</i>	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	96,100	104,300	8.5	1,145	1,062	-83	-7.3	1.191	1.018
Res Hmstd: Avg Val	144,100	156,400	8.5	2,055	1,778	-276	-13.	1.425	1.137
Res Hmstd: Hi Val	192,100	208,500	8.5	3,061	2,495	-567	-18.	1.593	1.196
Res Hmstd: Ex-Hi Val	288,100	312,600	8.5	5,074	3,926	-1,148	-22.	1.761	1.255
Apartment (Mkt rate)	300,000	356,600	18.9	8,920	7,940	-980	-11.	2.973	2.226
Comm/Ind: Lo Val	150,000	165,000	10.0	4,679	4,962	283	6.0	3.119	3.007
Comm/Ind: Med Val	300,000	329,900	10.0	11,201	11,326	125	1.1	3.733	3.433
Comm/Ind: Hi Val	1,000,000	1,099,500	10.0	41,639	41,030	-609	-1.5	4.163	3.731

NORTHWEST CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	2,743,499	2,936,154	192,655	7.0	37,621	33,621	-3,999	-10.	1.37	1.15
Res NonHmstd 1Un	172,055	184,155	12,100	7.0	3,190	2,709	-481	-15.	1.85	1.47
Res NonHmstd 2-3	63,207	70,507	7,301	11.6	1,481	1,438	-43	-2.9	2.34	2.04
Reg Apartments	164,318	182,204	17,886	10.9	4,724	4,392	-332	-7.0	2.87	2.41
Low-income Apts	76,224	78,448	2,224	2.9	1,152	1,019	-133	-11.	1.51	1.30
Seasonal Rec	58,907	65,513	6,605	11.2	1,044	1,057	13	1.2	1.77	1.61
Com/Ind Lo Tier	413,714	438,139	24,424	5.9	13,639	12,889	-750	-5.5	3.30	2.94
Com/Ind Hi Tier	496,786	551,058	54,272	10.9	19,711	18,748	-963	-4.9	3.97	3.40
Publ U: Elec Gen	20,524	21,241	717	3.5	804	444	-360	-44.	3.92	2.09
Publ U: Other	85,019	90,337	5,318	6.3	3,886	3,460	-425	-10.	4.57	3.83
Ag Hmstd: House	13,487	15,071	1,584	11.7	172	169	-3	-1.9	1.28	1.12
Ag Hmstd: Land	18,983	20,266	1,283	6.8	142	145	3	2.1	0.75	0.72
Ag NonHmstd	22,682	23,221	539	2.4	358	330	-28	-7.8	1.58	1.42
Total	4,349,404	4,676,315	326,910	7.5	87,924	80,422	-7,502	-8.5	2.02	1.72

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	69,483	57,153	-12,331	-17.	County	50.89	65.01	0.009	0.00
(-) TIF Tax	4,136	2,870	-1,266	-30.	City/Town	40.01	49.84	0.049	0.04
(-) FD Contrib Tax	0	0	0	0.0	School District	47.69	19.33	0.779	0.473
(=) Taxable Tax	65,348	54,283	-11,065	-16.	Special District	2.58	4.32	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	141.17	138.50	0.837	0.518

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	42,300	44,800	5.9	514	464	-49	-9.6	1.214	1.036
Res Hmstd: Avg Val	63,400	67,200	6.0	770	697	-73	-9.5	1.214	1.036
Res Hmstd: Hi Val	84,500	89,500	5.9	1,089	994	-95	-8.7	1.288	1.110
Res Hmstd: Ex-Hi Val	126,700	134,300	6.0	1,970	1,678	-292	-14.	1.554	1.249
Apartment (Mkt rate)	300,000	332,700	10.9	10,415	8,466	-1,949	-18.	3.471	2.544
Comm/Ind: Lo Val	150,000	166,400	10.9	5,208	5,156	-51	-1.0	3.471	3.098
Comm/Ind: Med Val	300,000	332,800	10.9	12,533	11,788	-745	-5.9	4.177	3.542
Comm/Ind: Hi Val	1,000,000	1,109,300	10.9	46,716	42,734	-3,983	-8.5	4.671	3.852

NORTHWEST TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	2,454,613	2,743,506	288,893	11.8	27,275	22,613	-4,663	-17.	1.11	0.82
Res NonHmstd 1Un	144,422	157,001	12,579	8.7	2,149	1,750	-399	-18.	1.49	1.11
Res NonHmstd 2-3	41,359	45,077	3,718	9.0	762	684	-78	-10.	1.84	1.52
Reg Apartments	4,228	4,746	518	12.3	109	83	-26	-23.	2.58	1.76
Low-income Apts	181	223	41	22.9	2	3	0	12.5	1.28	1.17
Seasonal Rec	1,399,859	1,518,820	118,961	8.5	20,005	19,455	-550	-2.8	1.43	1.28
Com/Ind Lo Tier	89,679	100,527	10,848	12.1	2,447	2,479	32	1.3	2.73	2.47
Com/Ind Hi Tier	95,309	110,448	15,139	15.9	3,735	3,683	-51	-1.4	3.92	3.33
Publ U: Elec Gen	208	4,946	4,738	2280.	6	113	107	1710	3.00	2.28
Publ U: Other	402,463	405,077	2,614	0.6	14,686	13,362	-1,325	-9.0	3.65	3.30
Ag Hmstd: House	856,761	906,036	49,275	5.8	8,767	7,401	-1,366	-15.	1.02	0.82
Ag Hmstd: Land	3,112,354	3,287,395	175,042	5.6	19,459	17,831	-1,628	-8.4	0.63	0.54
Ag NonHmstd	2,082,951	1,996,120	-86,832	-4.2	25,264	21,382	-3,882	-15.	1.21	1.07
Total	10,684,387	11,279,923	595,535	5.6	124,667	110,838	-13,830	-11.	1.17	0.98

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax	122,595	105,271	-17,325	-14.	County	47.53 60.95	0.011	0.00
(-) TIF Tax	63	68	4	6.8	City/Town	11.23 18.31	0.000	0.00
(-) FD Contrib Tax	0	0	0	0.0	School District	48.16 20.39	1.006	0.467
(=) Taxable Tax	122,532	105,203	-17,329	-14.	Special District	2.52 4.22	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	109.44 103.88	1.017	0.467

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	58,700	63,700	8.5	535	437	-99	-18.	0.911	0.685
Res Hmstd: Avg Val	88,000	95,500	8.5	866	750	-116	-13.	0.983	0.785
Res Hmstd: Hi Val	117,300	127,300	8.5	1,307	1,124	-183	-14.	1.114	0.882
Res Hmstd: Ex-Hi Val	175,900	190,900	8.5	2,425	1,872	-553	-22.	1.378	0.980
Seas Rec: Lo Val	50,000	54,300	8.6	707	690	-17	-2.4	1.414	1.271
Seas Rec: Hi Val	150,000	162,800	8.5	2,487	2,373	-114	-4.6	1.657	1.457
Comm/Ind: Lo Val	150,000	173,900	15.9	4,092	4,502	410	10.0	2.728	2.588
Comm/Ind: Med Val	300,000	347,700	15.9	9,826	10,216	390	4.0	3.275	2.938
Comm/Ind: Hi Val	1,000,000	1,158,900	15.9	36,585	36,886	301	0.8	3.658	3.182

NORTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	1,768,965	1,948,583	179,618	10.2	21,816	19,768	-2,049	-9.4	1.23	1.01
Res NonHmstd 1Un	131,645	158,362	26,717	20.3	2,229	2,045	-184	-8.2	1.69	1.29
Res NonHmstd 2-3	56,980	64,617	7,637	13.4	1,265	1,221	-44	-3.5	2.22	1.89
Reg Apartments	70,590	83,816	13,226	18.7	2,388	2,088	-300	-12.	3.38	2.49
Low-income Apts	53,979	56,757	2,778	5.1	832	758	-74	-8.9	1.54	1.34
Seasonal Rec	739,983	808,268	68,285	9.2	10,398	11,158	760	7.3	1.41	1.38
Com/Ind Lo Tier	339,888	364,288	24,401	7.2	11,313	10,640	-673	-5.9	3.33	2.92
Com/Ind Hi Tier	454,547	565,403	110,857	24.4	19,962	20,733	771	3.9	4.39	3.67
Publ U: Elec Gen	1,249	955	-294	-23.6	66	28	-37	-56.	5.27	2.98
Publ U: Other	62,918	64,712	1,794	2.9	3,089	2,573	-516	-16.	4.91	3.98
Ag Hmstd: House	14,517	16,041	1,524	10.5	170	165	-5	-3.0	1.17	1.03
Ag Hmstd: Land	15,305	17,001	1,696	11.1	72	90	19	26.1	0.47	0.53
Ag NonHmstd	15,788	17,490	1,702	10.8	174	192	18	10.1	1.10	1.10
Total	3,726,353	4,166,295	439,941	11.8	73,775	71,460	-2,315	-3.1	1.98	1.72

<i>Tax</i>	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	61,747	50,732	-11,015	-17.	County	43.79	55.81	0.000	0.00
(-) TIF Tax	2,702	2,214	-488	-18.	City/Town	31.90	42.42	0.038	0.01
(-) FD Contrib Tax	0	0	0	0.0	School District	47.56	21.56	0.435	0.429
(=) Taxable Tax	59,045	48,519	-10,526	-17.	Special District	0.66	0.89	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	123.91	120.68	0.473	0.446

<i>Tax Burdens on Hypothetical</i>	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	46,700	50,600	8.4	466	431	-35	-7.5	0.996	0.851
Res Hmstd: Avg Val	70,000	75,800	8.3	698	645	-52	-7.5	0.996	0.851
Res Hmstd: Hi Val	93,300	101,100	8.4	1,037	984	-53	-5.1	1.111	0.973
Res Hmstd: Ex-Hi Val	139,900	151,600	8.4	1,924	1,661	-263	-13.	1.375	1.095
Apartment (Mkt rate)	300,000	356,300	18.8	9,063	7,899	-1,164	-12.	3.021	2.216
Comm/Ind: Lo Val	150,000	186,600	24.4	4,532	5,417	885	19.5	3.021	2.902
Comm/Ind: Med Val	300,000	373,200	24.4	10,922	12,175	1,254	11.5	3.640	3.262
Comm/Ind: Hi Val	1,000,000	1,243,900	24.4	40,742	43,711	2,969	7.3	4.074	3.514

NORTH CENTRAL TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	2,872,931	3,223,967	351,036	12.2	32,211	27,472	-4,739	-14.	1.12	0.85
Res NonHmstd 1Un	154,989	192,816	37,828	24.4	2,371	2,094	-277	-11.	1.53	1.09
Res NonHmstd 2-3	37,226	44,447	7,221	19.4	739	726	-13	-1.8	1.99	1.63
Reg Apartments	4,529	5,432	904	20.0	127	110	-17	-13.	2.80	2.03
Low-income Apts	768	690	-79	-10.2	11	9	-2	-18.	1.38	1.25
Seasonal Rec	2,175,109	2,393,419	218,311	10.0	30,104	30,300	196	0.7	1.38	1.27
Com/Ind Lo Tier	116,840	130,752	13,912	11.9	3,202	3,240	38	1.2	2.74	2.48
Com/Ind Hi Tier	81,098	86,540	5,442	6.7	3,159	2,824	-335	-10.	3.90	3.26
Publ U: Elec Gen	5,298	8,761	3,463	65.4	276	205	-71	-25.	5.21	2.34
Publ U: Other	301,478	297,033	-4,445	-1.5	12,970	11,262	-1,708	-13.	4.30	3.79
Ag Hmstd: House	571,376	613,998	42,622	7.5	6,639	6,048	-592	-8.9	1.16	0.98
Ag Hmstd: Land	886,813	984,099	97,286	11.0	4,520	5,678	1,158	25.6	0.51	0.58
Ag NonHmstd	333,213	357,899	24,685	7.4	4,359	4,452	93	2.1	1.31	1.24
Total	7,541,668	8,339,852	798,185	10.6	100,689	94,420	-6,269	-6.2	1.34	1.13

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	95,208	83,901	-11,306	-11.	County	49.71	62.96	0.000	0.00
(-) TIF Tax	21	14	-7	-32.	City/Town	13.07	19.74	0.010	0.00
(-) FD Contrib Tax	0	0	0	0.0	School District	51.18	24.58	0.400	0.321
(=) Taxable Tax	95,187	83,887	-11,299	-11.	Special District	0.77	0.73	0.000	0.00
FD Distrib Tax	0	0	0	-28.	Total	114.72	108.01	0.410	0.321

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	58,500	63,500	8.5	523	452	-71	-13.	0.893	0.712
Res Hmstd: Avg Val	87,700	95,200	8.6	849	772	-76	-9.0	0.967	0.811
Res Hmstd: Hi Val	117,000	127,000	8.5	1,306	1,154	-152	-11.	1.116	0.909
Res Hmstd: Ex-Hi Val	175,400	190,400	8.6	2,435	1,917	-519	-21.	1.388	1.006
Seas Rec: Lo Val	50,000	55,100	10.2	709	723	15	2.0	1.417	1.312
Seas Rec: Hi Val	150,000	165,100	10.1	2,509	2,479	-30	-1.2	1.672	1.501
Comm/Ind: Lo Val	150,000	160,100	6.7	4,192	4,126	-65	-1.6	2.794	2.577
Comm/Ind: Med Val	300,000	320,200	6.7	10,104	9,499	-605	-6.0	3.368	2.966
Comm/Ind: Hi Val	1,000,000	1,067,100	6.7	37,696	34,565	-3,131	-8.3	3.769	3.239

TACONITE CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	1,505,697	1,611,258	105,561	7.0	13,058	12,595	-463	-3.5	0.87	0.78
Res NonHmstd 1Un	88,032	100,353	12,321	14.0	1,703	1,636	-67	-3.9	1.93	1.63
Res NonHmstd 2-3	29,674	32,198	2,524	8.5	758	776	18	2.3	2.56	2.41
Reg Apartments	44,939	46,608	1,670	3.7	1,622	1,306	-316	-19.	3.61	2.80
Low-income Apts	47,615	49,683	2,068	4.3	758	726	-32	-4.2	1.59	1.46
Seasonal Rec	101,990	98,222	-3,768	-3.7	1,822	1,582	-239	-13.	1.79	1.61
Com/Ind Lo Tier	217,880	231,800	13,920	6.4	8,126	7,730	-396	-4.9	3.73	3.33
Com/Ind Hi Tier	219,283	262,876	43,593	19.9	11,356	11,611	255	2.2	5.18	4.42
Publ U: Elec Gen	201,194	198,300	-2,893	-1.4	8,460	5,149	-3,311	-39.	4.20	2.60
Publ U: Other	111,457	106,079	-5,377	-4.8	5,164	4,186	-978	-18.	4.63	3.95
Ag Hmstd: House	3,634	3,526	-109	-3.0	35	28	-7	-20.	0.96	0.79
Ag Hmstd: Land	2,317	2,235	-81	-3.5	7	9	2	21.0	0.32	0.40
Ag NonHmstd	23,439	24,057	618	2.6	373	361	-12	-3.2	1.59	1.50
Total	2,597,149	2,767,196	170,047	6.5	53,243	47,696	-5,547	-10.	2.05	1.72

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax	44,173	34,940	-9,233	-20.	County	54.55 73.51	0.000	0.00
(-) TIF Tax	2,158	1,406	-752	-34.	City/Town	52.06 52.59	0.038	0.03
(-) FD Contrib Tax	716	559	-158	-22.	School District	36.27 23.68	0.692	0.290
(=) Taxable Tax	41,299	32,976	-8,323	-20.	Special District	1.10 2.25	0.000	0.00
FD Distrib Tax	844	630	-214	-25.	Total	143.98 152.03	0.730	0.328

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	36,300	38,800	6.9	151	152	1	0.9	0.415	0.392
Res Hmstd: Avg Val	54,400	58,100	6.8	349	355	5	1.5	0.642	0.610
Res Hmstd: Hi Val	72,500	77,500	6.9	570	586	15	2.7	0.786	0.755
Res Hmstd: Ex-Hi Val	108,700	116,200	6.9	1,257	1,222	-35	-2.8	1.156	1.051
Apartment (Mkt rate)	300,000	311,200	3.7	10,585	8,618	-1,967	-18.	3.528	2.769
Comm/Ind: Lo Val	150,000	179,900	19.9	5,308	6,104	796	15.0	3.538	3.392
Comm/Ind: Med Val	300,000	359,700	19.9	12,782	13,795	1,013	7.9	4.260	3.835
Comm/Ind: Hi Val	1,000,000	1,198,900	19.9	47,662	49,694	2,033	4.3	4.766	4.144

TACONITE TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	2,343,896	2,577,985	234,088	10.0	19,978	17,320	-2,658	-13.	0.85	0.67
Res NonHmstd 1Un	87,246	116,537	29,290	33.6	1,338	1,397	59	4.4	1.53	1.20
Res NonHmstd 2-3	15,072	19,632	4,561	30.3	270	320	50	18.5	1.79	1.63
Reg Apartments	2,134	2,304	170	8.0	59	47	-13	-21.	2.78	2.02
Low-income Apts	225	492	267	118.4	2	6	4	142.	1.10	1.22
Seasonal Rec	1,935,173	2,132,958	197,786	10.2	28,582	29,234	652	2.3	1.48	1.37
Com/Ind Lo Tier	53,216	60,118	6,901	13.0	1,533	1,653	121	7.9	2.88	2.75
Com/Ind Hi Tier	89,132	112,234	23,102	25.9	3,697	4,181	484	13.1	4.15	3.73
Publ U: Elec Gen	163	1,126	963	591.8	6	24	18	308.	3.64	2.15
Publ U: Other	233,813	211,825	-21,988	-9.4	9,904	7,617	-2,287	-23.	4.24	3.60
Ag Hmstd: House	112,442	118,837	6,395	5.7	703	594	-109	-15.	0.62	0.50
Ag Hmstd: Land	115,231	124,281	9,049	7.9	273	345	72	26.5	0.24	0.28
Ag NonHmstd	222,075	220,109	-1,966	-0.9	2,679	2,581	-98	-3.6	1.21	1.17
Total	5,209,818	5,698,437	488,619	9.4	69,024	65,320	-3,704	-5.4	1.32	1.15

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	71,182	60,079	-11,103	-15.	County	58.44	75.77	0.000	0.00
(-) TIF Tax	504	364	-140	-27.	City/Town	13.71	13.38	0.000	0.00
(-) FD Contrib Tax	475	319	-155	-32.	School District	39.45	18.98	0.614	0.210
(=) Taxable Tax	70,204	59,397	-10,807	-15.	Special District	2.21	4.33	0.000	0.00
FD Distrib Tax	336	254	-83	-24.	Total	113.82	112.46	0.614	0.210

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	58,800	63,800	8.5	236	205	-32	-13.	0.401	0.320
Res Hmstd: Avg Val	88,200	95,700	8.5	566	521	-45	-7.9	0.641	0.544
Res Hmstd: Hi Val	117,500	127,600	8.6	1,037	915	-121	-11.	0.882	0.717
Res Hmstd: Ex-Hi Val	176,300	191,400	8.6	2,177	1,704	-473	-21.	1.234	0.890
Seas Rec: Lo Val	50,000	55,200	10.4	714	749	36	5.0	1.427	1.357
Seas Rec: Hi Val	150,000	165,400	10.3	2,520	2,557	37	1.5	1.679	1.546
Comm/Ind: Lo Val	150,000	188,900	25.9	4,245	5,318	1,073	25.3	2.830	2.815
Comm/Ind: Med Val	300,000	377,800	25.9	10,222	11,944	1,722	16.8	3.407	3.161
Comm/Ind: Hi Val	1,000,000	1,259,200	25.9	38,110	42,858	4,748	12.5	3.810	3.403

DULUTH AREA

<i>Tax Burdens by Property Class</i>	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	2,696,356	2,935,602	239,246	8.9	37,793	34,460	-3,333	-8.8	1.40	1.17
Res NonHmstd 1Un	134,225	158,924	24,699	18.4	2,438	2,250	-188	-7.7	1.82	1.42
Res NonHmstd 2-3	81,629	90,459	8,830	10.8	1,920	1,917	-4	-0.2	2.35	2.12
Reg Apartments	118,085	127,424	9,339	7.9	4,037	3,228	-809	-20.	3.42	2.53
Low-income Apts	50,921	54,990	4,069	8.0	742	693	-49	-6.6	1.46	1.26
Seasonal Rec	60,281	61,225	944	1.6	1,070	1,043	-28	-2.6	1.78	1.70
Com/Ind Lo Tier	166,097	171,000	4,903	3.0	5,670	5,159	-511	-9.0	3.41	3.02
Com/Ind Hi Tier	425,701	463,065	37,364	8.8	20,460	18,488	-1,972	-9.6	4.81	3.99
Publ U: Elec Gen	1,005	694	-311	-31.0	48	19	-29	-60.	4.81	2.77
Publ U: Other	115,899	112,240	-3,659	-3.2	5,566	4,487	-1,078	-19.	4.80	4.00
Ag Hmstd: House	10,930	10,982	53	0.5	145	133	-11	-7.9	1.32	1.21
Ag Hmstd: Land	7,316	8,358	1,042	14.2	33	55	22	68.2	0.45	0.66
Ag NonHmstd	13,031	13,832	800	6.1	187	201	14	7.6	1.43	1.45
Total	3,881,476	4,208,794	327,318	8.4	80,109	72,134	-7,975	-10.	2.06	1.71

<i>Tax</i>	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax	61,382	50,044	-11,338	-18.	County	67.88 89.66	0.000	0.00
(-) TIF Tax	7,254	4,655	-2,599	-35.	City/Town	23.15 29.56	0.000	0.00
(-) FD Contrib Tax	0	0	0	0.0	School District	46.09 20.41	0.618	0.000
(=) Taxable Tax	54,128	45,389	-8,739	-16.	Special District	1.57 3.14	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	138.69 142.77	0.618	0.000

<i>Tax Burdens on Hypothetical</i>	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	58,200	63,200	8.6	680	650	-30	-4.4	1.167	1.027
Res Hmstd: Avg Val	87,200	94,700	8.6	1,099	1,065	-34	-3.1	1.260	1.124
Res Hmstd: Hi Val	116,200	126,300	8.7	1,656	1,545	-111	-6.7	1.424	1.222
Res Hmstd: Ex-Hi Val	174,300	189,400	8.7	3,021	2,502	-519	-17.	1.733	1.321
Apartment (Mkt rate)	300,000	323,800	7.9	10,171	8,321	-1,849	-18.	3.390	2.569
Comm/Ind: Lo Val	150,000	163,200	8.8	5,085	5,052	-34	-0.7	3.390	3.095
Comm/Ind: Med Val	300,000	326,400	8.8	12,251	11,611	-640	-5.2	4.083	3.557
Comm/Ind: Hi Val	1,000,000	1,087,800	8.8	45,691	42,212	-3,480	-7.6	4.569	3.880

EAST CENTRAL CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	1,552,576	1,775,194	222,618	14.3	22,481	24,139	1,658	7.4	1.45	1.36
Res NonHmstd 1Un	90,166	100,385	10,219	11.3	1,754	1,661	-93	-5.3	1.94	1.65
Res NonHmstd 2-3	39,480	47,073	7,592	19.2	981	1,138	157	16.0	2.48	2.42
Reg Apartments	51,470	59,320	7,850	15.3	1,866	1,773	-93	-5.0	3.63	2.99
Low-income Apts	56,619	57,941	1,322	2.3	912	886	-26	-2.8	1.61	1.53
Seasonal Rec	36,912	38,294	1,383	3.7	791	825	34	4.3	2.14	2.15
Com/Ind Lo Tier	197,293	216,900	19,607	9.9	7,370	7,276	-95	-1.3	3.74	3.35
Com/Ind Hi Tier	266,167	303,342	37,175	14.0	13,709	13,419	-290	-2.1	5.15	4.42
Publ U: Elec Gen	1,872	1,196	-676	-36.1	86	39	-47	-55.	4.59	3.24
Publ U: Other	64,473	68,673	4,200	6.5	3,254	2,994	-260	-8.0	5.05	4.36
Ag Hmstd: House	42,499	43,522	1,023	2.4	552	503	-49	-8.9	1.30	1.16
Ag Hmstd: Land	31,504	35,532	4,028	12.8	155	213	58	37.6	0.49	0.60
Ag NonHmstd	15,927	17,546	1,619	10.2	233	257	24	10.1	1.46	1.46
Total	2,446,957	2,764,918	317,962	13.0	54,145	55,123	978	1.8	2.21	1.99

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax	38,630	32,937	-5,693	-14.	County	58.45 73.51	0.015	0.01
(-) TIF Tax	2,332	1,801	-531	-22.	City/Town	38.39 54.84	0.000	0.00
(-) FD Contrib Tax	0	0	0	0.0	School District	50.81 30.11	0.608	0.387
(=) Taxable Tax	36,298	31,135	-5,163	-14.	Special District	0.68 1.25	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	148.33 159.71	0.623	0.404

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	55,600	60,400	8.6	699	747	48	6.9	1.257	1.237
Res Hmstd: Avg Val	83,400	90,500	8.5	1,106	1,191	85	7.7	1.326	1.315
Res Hmstd: Hi Val	111,100	120,600	8.6	1,669	1,711	41	2.5	1.502	1.418
Res Hmstd: Ex-Hi Val	166,700	180,900	8.5	3,061	2,753	-308	-10.	1.836	1.521
Apartment (Mkt rate)	300,000	345,800	15.3	10,867	10,081	-786	-7.2	3.622	2.915
Comm/Ind: Lo Val	150,000	171,000	14.0	5,433	5,887	453	8.3	3.622	3.442
Comm/Ind: Med Val	300,000	342,000	14.0	13,092	13,407	315	2.4	4.363	3.920
Comm/Ind: Hi Val	1,000,000	1,139,700	14.0	48,832	48,491	-341	-0.7	4.883	4.254

EAST CENTRAL TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	2,525,242	2,876,808	351,566	13.9	33,946	32,049	-1,896	-5.6	1.34	1.11
Res NonHmstd 1Un	131,759	144,721	12,962	9.8	2,273	1,926	-347	-15.	1.73	1.33
Res NonHmstd 2-3	38,013	44,743	6,730	17.7	831	881	51	6.1	2.19	1.97
Reg Apartments	1,212	3,362	2,150	177.4	39	77	39	99.3	3.20	2.30
Low-income Apts	27	43	17	63.1	0	1	0	51.3	1.41	1.31
Seasonal Rec	644,001	717,338	73,338	11.4	11,104	11,128	24	0.2	1.72	1.55
Com/Ind Lo Tier	50,931	62,794	11,864	23.3	1,683	1,810	127	7.6	3.30	2.88
Com/Ind Hi Tier	28,797	37,943	9,146	31.8	1,331	1,464	133	10.0	4.62	3.86
Publ U: Elec Gen	10,075	8,046	-2,029	-20.1	500	245	-256	-51.	4.97	3.04
Publ U: Other	141,939	144,356	2,417	1.7	6,637	5,666	-971	-14.	4.68	3.93
Ag Hmstd: House	664,775	691,214	26,439	4.0	8,283	7,406	-877	-10.	1.25	1.07
Ag Hmstd: Land	589,562	675,764	86,201	14.6	2,813	3,865	1,053	37.4	0.48	0.57
Ag NonHmstd	193,073	216,159	23,086	12.0	2,728	2,869	141	5.2	1.41	1.33
Total	5,019,404	5,623,291	603,886	12.0	72,168	69,387	-2,781	-3.9	1.44	1.23

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax	60,390	55,648	-4,742	-7.9	County	61.07 75.32	0.030	0.03
(-) TIF Tax	87	52	-36	-40.	City/Town	15.73 23.15	0.000	0.00
(-) FD Contrib Tax	0	0	0	0.0	School District	54.65 30.74	0.578	0.328
(=) Taxable Tax	60,303	55,596	-4,706	-7.8	Special District	0.63 1.09	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	132.09 130.30	0.608	0.361

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	64,800	70,400	8.6	704	661	-43	-6.1	1.086	0.939
Res Hmstd: Avg Val	97,100	105,400	8.5	1,195	1,134	-61	-5.1	1.230	1.075
Res Hmstd: Hi Val	129,400	140,400	8.5	1,856	1,634	-222	-12.	1.434	1.163
Res Hmstd: Ex-Hi Val	194,200	210,800	8.5	3,308	2,640	-668	-20.	1.703	1.252
Seas Rec: Lo Val	50,000	55,700	11.4	823	855	32	3.9	1.645	1.535
Seas Rec: Hi Val	150,000	167,100	11.4	2,909	2,884	-24	-0.8	1.939	1.726
Comm/Ind: Lo Val	150,000	197,700	31.8	4,846	6,110	1,264	26.1	3.230	3.090
Comm/Ind: Med Val	300,000	395,300	31.8	11,674	13,630	1,956	16.8	3.891	3.448
Comm/Ind: Hi Val	1,000,000	1,317,600	31.8	43,536	48,730	5,193	11.9	4.353	3.698

CENTRAL MINN CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	5,190,963	6,012,515	821,551	15.8	72,407	65,666	-6,741	-9.3	1.39	1.09
Res NonHmstd 1Un	184,441	239,843	55,402	30.0	3,293	3,138	-155	-4.7	1.79	1.31
Res NonHmstd 2-3	144,796	183,764	38,968	26.9	3,246	3,540	295	9.1	2.24	1.93
Reg Apartments	367,876	395,748	27,872	7.6	12,181	9,385	-2,796	-23.	3.31	2.37
Low-income Apts	152,760	169,826	17,066	11.2	2,200	2,037	-163	-7.4	1.44	1.20
Seasonal Rec	33,051	37,445	4,394	13.3	638	606	-32	-5.0	1.93	1.62
Com/Ind Lo Tier	478,760	508,797	30,037	6.3	15,873	14,595	-1,278	-8.1	3.32	2.87
Com/Ind Hi Tier	1,102,081	1,286,730	184,649	16.8	50,526	48,747	-1,778	-3.5	4.58	3.79
Publ U: Elec Gen	676,650	664,593	-12,057	-1.8	27,845	16,874	-10,972	-39.	4.12	2.54
Publ U: Other	331,700	361,479	29,778	9.0	14,190	13,564	-626	-4.4	4.28	3.75
Ag Hmstd: House	88,359	87,540	-820	-0.9	1,259	975	-284	-22.	1.42	1.11
Ag Hmstd: Land	69,294	79,229	9,935	14.3	371	439	68	18.4	0.54	0.55
Ag NonHmstd	45,085	53,571	8,486	18.8	630	678	48	7.6	1.40	1.27
Total	8,865,817	10,081,081	1,215,263	13.7	204,659	180,244	-24,415	-11.	2.31	1.79

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	163,110	130,034	-33,076	-20.	County	37.44	50.00	0.000	0.00
(-) TIF Tax	11,157	8,245	-2,912	-26.	City/Town	32.74	45.19	0.030	0.02
(-) FD Contrib Tax	0	0	0	0.0	School District	55.30	29.94	1.263	0.426
(=) Taxable Tax	151,953	121,789	-30,164	-19.	Special District	1.84	2.27	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	127.31	127.40	1.293	0.452

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	68,500	74,400	8.6	773	684	-89	-11.	1.128	0.919
Res Hmstd: Avg Val	102,600	111,400	8.6	1,331	1,197	-134	-10.	1.297	1.074
Res Hmstd: Hi Val	136,800	148,500	8.6	2,032	1,720	-311	-15.	1.485	1.158
Res Hmstd: Ex-Hi Val	205,200	222,700	8.5	3,557	2,766	-791	-22.	1.733	1.241
Apartment (Mkt rate)	300,000	322,800	7.6	9,554	7,548	-2,006	-21.	3.184	2.338
Comm/Ind: Lo Val	150,000	175,200	16.8	4,777	5,190	413	8.6	3.184	2.962
Comm/Ind: Med Val	300,000	350,300	16.8	11,464	11,768	304	2.7	3.821	3.359
Comm/Ind: Hi Val	1,000,000	1,167,500	16.8	42,669	42,468	-201	-0.5	4.266	3.637

House Research

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Alternative Preliminary Pay 2002

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CENTRAL MINN TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	3,239,164	3,646,121	406,957	12.6	39,563	32,954	-6,609	-16.	1.22	0.90
Res NonHmstd 1Un	125,323	133,534	8,211	6.6	1,916	1,433	-483	-25.	1.53	1.07
Res NonHmstd 2-3	58,026	66,578	8,552	14.7	1,105	1,081	-24	-2.2	1.90	1.62
Reg Apartments	3,261	2,747	-514	-15.8	87	51	-36	-41.	2.68	1.87
Low-income Apts	478	236	-242	-50.6	6	2	-3	-58.	1.17	0.98
Seasonal Rec	415,525	445,852	30,327	7.3	6,317	5,915	-401	-6.4	1.52	1.33
Com/Ind Lo Tier	90,491	101,853	11,362	12.6	2,528	2,532	4	0.1	2.79	2.49
Com/Ind Hi Tier	63,527	77,847	14,320	22.5	2,413	2,510	97	4.0	3.80	3.22
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	139,955	146,596	6,642	4.7	5,350	4,769	-581	-10.	3.82	3.25
Ag Hmstd: House	840,228	878,070	37,842	4.5	9,384	7,533	-1,850	-19.	1.12	0.86
Ag Hmstd: Land	1,047,809	1,184,271	136,462	13.0	5,404	5,985	582	10.8	0.52	0.51
Ag NonHmstd	227,064	244,986	17,922	7.9	2,716	2,609	-107	-3.9	1.20	1.07
Total	6,250,850	6,928,691	677,841	10.8	76,787	67,376	-9,411	-12.	1.23	0.97

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	76,225	67,183	-9,042	-11.	County	37.60	50.19	0.000	0.00
(-) TIF Tax	166	118	-48	-29.	City/Town	14.58	23.34	0.000	0.00
(-) FD Contrib Tax	0	0	0	0.0	School District	56.96	30.55	1.021	0.396
(=) Taxable Tax	76,059	67,065	-8,994	-11.	Special District	0.76	0.96	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	109.90	105.05	1.021	0.396

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	82,700	89,800	8.6	799	687	-111	-14.	0.965	0.765
Res Hmstd: Avg Val	124,000	134,600	8.5	1,442	1,216	-226	-15.	1.163	0.903
Res Hmstd: Hi Val	165,300	179,400	8.5	2,234	1,745	-489	-21.	1.351	0.972
Res Hmstd: Ex-Hi Val	248,000	269,100	8.5	3,818	2,803	-1,014	-26.	1.539	1.041
Seas Rec: Lo Val	50,000	53,700	7.4	711	689	-21	-3.0	1.421	1.283
Seas Rec: Hi Val	150,000	161,000	7.3	2,497	2,363	-135	-5.4	1.664	1.467
Comm/Ind: Lo Val	150,000	183,900	22.6	4,110	4,852	742	18.1	2.739	2.638
Comm/Ind: Med Val	300,000	367,700	22.6	9,868	10,925	1,057	10.7	3.289	2.971
Comm/Ind: Hi Val	1,000,000	1,225,500	22.6	36,741	39,268	2,527	6.9	3.674	3.204

SOUTHWEST CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	3,336,151	3,515,452	179,301	5.4	46,656	43,842	-2,814	-6.0	1.40	1.25
Res NonHmstd 1Un	182,898	193,122	10,223	5.6	3,468	3,080	-387	-11.	1.90	1.60
Res NonHmstd 2-3	54,149	56,248	2,100	3.9	1,322	1,231	-90	-6.8	2.44	2.19
Reg Apartments	151,496	161,757	10,261	6.8	5,200	4,290	-910	-17.	3.43	2.65
Low-income Apts	76,270	78,883	2,613	3.4	1,161	1,083	-79	-6.8	1.52	1.37
Seasonal Rec	14,577	11,857	-2,720	-18.7	346	253	-93	-26.	2.37	2.13
Com/Ind Lo Tier	448,378	469,864	21,486	4.8	16,309	15,022	-1,287	-7.9	3.64	3.20
Com/Ind Hi Tier	559,826	591,512	31,686	5.7	27,553	24,274	-3,279	-11.	4.92	4.10
Publ U: Elec Gen	7,085	4,312	-2,773	-39.1	328	112	-215	-65.	4.62	2.60
Publ U: Other	58,282	63,589	5,307	9.1	3,101	2,767	-333	-10.	5.32	4.35
Ag Hmstd: House	16,835	17,486	651	3.9	246	236	-11	-4.3	1.46	1.35
Ag Hmstd: Land	29,677	32,731	3,054	10.3	275	294	20	7.1	0.93	0.90
Ag NonHmstd	34,835	34,058	-777	-2.2	624	562	-62	-9.9	1.79	1.65
Total	4,970,460	5,230,871	260,411	5.2	106,587	97,047	-9,540	-9.0	2.14	1.86

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	77,018	62,567	-14,451	-18.	County	48.55	63.09	0.015	0.04
(-) TIF Tax	5,010	3,150	-1,860	-37.	City/Town	47.13	61.98	0.027	0.02
(-) FD Contrib Tax	0	0	0	0.0	School District	49.92	22.13	0.741	0.691
(=) Taxable Tax	72,008	59,417	-12,591	-17.	Special District	0.87	1.13	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	146.47	148.32	0.783	0.760

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	40,900	42,900	4.9	515	497	-18	-3.5	1.260	1.159
Res Hmstd: Avg Val	61,400	64,400	4.9	774	747	-27	-3.5	1.260	1.159
Res Hmstd: Hi Val	81,800	85,800	4.9	1,075	1,043	-33	-3.0	1.314	1.215
Res Hmstd: Ex-Hi Val	122,700	128,700	4.9	1,948	1,750	-198	-10.	1.587	1.359
Apartment (Mkt rate)	300,000	309,300	3.1	10,781	8,493	-2,288	-21.	3.593	2.745
Comm/Ind: Lo Val	150,000	153,800	2.5	5,390	4,920	-470	-8.7	3.593	3.199
Comm/Ind: Med Val	300,000	307,600	2.5	12,978	11,389	-1,589	-12.	4.325	3.702
Comm/Ind: Hi Val	1,000,000	1,025,200	2.5	48,386	41,572	-6,814	-14.	4.838	4.054

SOUTHWEST TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	1,345,430	1,502,861	157,432	11.7	16,084	13,745	-2,339	-14.	1.20	0.91
Res NonHmstd 1Un	135,704	143,264	7,560	5.6	2,038	1,640	-398	-19.	1.50	1.14
Res NonHmstd 2-3	19,211	20,717	1,506	7.8	392	358	-34	-8.7	2.04	1.73
Reg Apartments	1,608	2,487	878	54.6	42	49	7	15.8	2.61	1.95
Low-income Apts	58	0	-58	-100.0	1	0	-1	-100	1.03	0.00
Seasonal Rec	262,112	279,174	17,063	6.5	4,361	4,105	-256	-5.9	1.66	1.47
Com/Ind Lo Tier	78,736	85,983	7,247	9.2	2,227	2,199	-29	-1.3	2.83	2.56
Com/Ind Hi Tier	123,220	127,951	4,731	3.8	4,635	4,187	-448	-9.7	3.76	3.27
Publ U: Elec Gen	31,384	29,751	-1,633	-5.2	1,034	595	-439	-42.	3.29	2.00
Publ U: Other	225,925	254,171	28,245	12.5	8,309	8,066	-243	-2.9	3.68	3.17
Ag Hmstd: House	887,763	946,882	59,119	6.7	8,760	7,447	-1,314	-15.	0.99	0.79
Ag Hmstd: Land	5,510,877	5,971,638	460,761	8.4	36,467	32,979	-3,489	-9.6	0.66	0.55
Ag NonHmstd	3,058,253	2,867,482	-190,771	-6.2	35,368	29,071	-6,297	-17.	1.16	1.01
Total	11,680,283	12,232,363	552,079	4.7	119,720	104,439	-15,280	-12.	1.02	0.85

Tax	Taxable Market				Tax Rates		Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax	120,410	103,427	-16,983	-14.	County	50.98	64.87	0.014	0.03	
(-) TIF Tax	422	313	-108	-25.	City/Town	10.27	16.90	0.000	0.00	
(-) FD Contrib Tax	0	0	0	0.0	School District	49.56	20.29	0.876	0.723	
(=) Taxable Tax	119,988	103,114	-16,875	-14.	Special District	0.85	1.14	0.000	0.00	
FD Distrib Tax	0	0	0	0.0	Total	111.66	103.20	0.890	0.757	

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	54,600	59,000	8.1	502	418	-84	-16.	0.918	0.707
Res Hmstd: Avg Val	81,800	88,400	8.1	783	686	-97	-12.	0.957	0.776
Res Hmstd: Hi Val	109,100	117,900	8.1	1,181	1,040	-142	-12.	1.082	0.881
Res Hmstd: Ex-Hi Val	163,600	176,800	8.1	2,218	1,745	-473	-21.	1.355	0.987
Comm/Ind: Lo Val	150,000	152,500	1.7	4,153	3,827	-326	-7.9	2.768	2.509
Comm/Ind: Med Val	300,000	304,900	1.6	9,981	8,861	-1,120	-11.	3.327	2.906
Comm/Ind: Hi Val	1,000,000	1,016,100	1.6	37,179	32,354	-4,826	-13.	3.717	3.184

SOUTH CENTRAL CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	3,220,929	3,509,793	288,864	9.0	41,987	35,306	-6,680	-15.	1.30	1.01
Res NonHmstd 1Un	137,174	149,063	11,889	8.7	2,400	1,923	-476	-19.	1.75	1.29
Res NonHmstd 2-3	77,113	87,163	10,051	13.0	1,689	1,570	-119	-7.1	2.19	1.80
Reg Apartments	163,074	184,149	21,076	12.9	5,056	3,871	-1,185	-23.	3.10	2.10
Low-income Apts	58,080	59,470	1,391	2.4	803	653	-150	-18.	1.38	1.10
Seasonal Rec	9,701	10,513	811	8.4	205	194	-10	-5.0	2.11	1.85
Com/Ind Lo Tier	352,244	373,952	21,707	6.2	11,659	10,487	-1,172	-10.	3.31	2.80
Com/Ind Hi Tier	612,123	679,277	67,154	11.0	26,768	23,750	-3,018	-11.	4.37	3.50
Publ U: Elec Gen	23,522	17,541	-5,981	-25.4	980	379	-602	-61.	4.17	2.16
Publ U: Other	58,524	67,290	8,765	15.0	2,674	2,437	-237	-8.9	4.57	3.62
Ag Hmstd: House	9,071	9,831	760	8.4	134	115	-19	-14.	1.47	1.17
Ag Hmstd: Land	18,431	19,371	941	5.1	153	145	-9	-5.8	0.83	0.75
Ag NonHmstd	22,249	23,666	1,417	6.4	324	308	-16	-5.0	1.46	1.30
Total	4,762,236	5,191,080	428,844	9.0	94,832	81,139	-13,693	-14.	1.99	1.56

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax	76,623	63,151	-13,472	-17.	County	42.95 54.47	0.000	0.00
(-) TIF Tax	4,261	2,772	-1,489	-34.	City/Town	40.09 49.76	0.004	0.00
(-) FD Contrib Tax	0	0	0	0.0	School District	46.78 17.22	0.918	0.394
(=) Taxable Tax	72,362	60,379	-11,983	-16.	Special District	0.59 0.45	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	130.40 121.91	0.921	0.398

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	50,300	54,200	7.8	561	465	-95	-17.	1.114	0.858
Res Hmstd: Avg Val	75,400	81,200	7.7	840	723	-118	-14.	1.114	0.890
Res Hmstd: Hi Val	100,500	108,300	7.8	1,283	1,088	-195	-15.	1.276	1.004
Res Hmstd: Ex-Hi Val	150,700	162,400	7.8	2,347	1,818	-529	-22.	1.557	1.119
Apartment (Mkt rate)	300,000	338,800	12.9	9,665	7,569	-2,096	-21.	3.221	2.234
Comm/Ind: Lo Val	150,000	166,500	11.0	4,833	4,712	-120	-2.5	3.221	2.830
Comm/Ind: Med Val	300,000	333,000	11.0	11,621	10,775	-846	-7.3	3.873	3.235
Comm/Ind: Hi Val	1,000,000	1,109,800	11.0	43,302	39,062	-4,240	-9.8	4.330	3.519

SOUTH CENTRAL TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	1,173,544	1,306,583	133,039	11.3	13,109	9,797	-3,312	-25.	1.12	0.75
Res NonHmstd 1Un	93,740	100,814	7,074	7.5	1,315	964	-351	-26.	1.40	0.96
Res NonHmstd 2-3	17,674	19,080	1,406	8.0	320	269	-51	-16.	1.81	1.41
Reg Apartments	2,035	2,280	245	12.0	54	39	-15	-27.	2.64	1.70
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	75,316	78,964	3,648	4.8	1,081	930	-151	-13.	1.44	1.18
Com/Ind Lo Tier	47,064	50,246	3,182	6.8	1,202	1,126	-76	-6.3	2.55	2.24
Com/Ind Hi Tier	54,925	58,112	3,187	5.8	1,959	1,715	-244	-12.	3.57	2.95
Publ U: Elec Gen	10,707	10,763	56	0.5	323	158	-165	-51.	3.01	1.47
Publ U: Other	139,707	169,572	29,865	21.4	4,855	4,964	109	2.3	3.48	2.93
Ag Hmstd: House	674,087	730,445	56,358	8.4	6,540	4,911	-1,629	-24.	0.97	0.67
Ag Hmstd: Land	3,498,132	3,758,731	260,599	7.4	23,065	19,170	-3,894	-16.	0.66	0.51
Ag NonHmstd	1,615,599	1,552,355	-63,244	-3.9	17,721	13,880	-3,840	-21.	1.10	0.89
Total	7,402,530	7,837,945	435,415	5.9	71,544	57,925	-13,619	-19.	0.97	0.74

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	76,826	66,747	-10,079	-13.	County	45.92	57.40	0.000	0.00
(-) TIF Tax	22	13	-9	-42.	City/Town	9.76	15.15	0.000	0.00
(-) FD Contrib Tax	0	0	0	0.0	School District	47.93	17.72	1.124	0.488
(=) Taxable Tax	76,804	66,735	-10,069	-13.	Special District	0.59	0.44	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	104.21	90.71	1.124	0.488

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	66,200	71,800	8.5	571	399	-172	-30.	0.862	0.555
Res Hmstd: Avg Val	99,200	107,700	8.6	969	754	-215	-22.	0.976	0.700
Res Hmstd: Hi Val	132,200	143,600	8.6	1,517	1,129	-387	-25.	1.147	0.786
Res Hmstd: Ex-Hi Val	198,400	215,400	8.6	2,730	1,880	-849	-31.	1.375	0.873
Comm/Ind: Lo Val	150,000	158,800	5.9	3,920	3,690	-231	-5.9	2.613	2.323
Comm/Ind: Med Val	300,000	317,500	5.8	9,403	8,493	-911	-9.7	3.134	2.674
Comm/Ind: Hi Val	1,000,000	1,058,100	5.8	34,991	30,907	-4,084	-11.	3.499	2.921

OLMSTED COUNTY

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	3,747,116	4,227,338	480,222	12.8	51,251	49,578	-1,672	-3.3	1.37	1.17
Res NonHmstd 1Un	148,267	184,372	36,105	24.4	2,553	2,553	0	0.0	1.72	1.38
Res NonHmstd 2-3	67,507	81,634	14,127	20.9	1,459	1,635	175	12.0	2.16	2.00
Reg Apartments	169,791	194,623	24,831	14.6	5,361	4,762	-599	-11.	3.16	2.45
Low-income Apts	59,084	65,462	6,378	10.8	813	830	17	2.1	1.38	1.27
Seasonal Rec	5,798	3,560	-2,238	-38.6	114	61	-53	-46.	1.96	1.70
Com/Ind Lo Tier	179,724	196,676	16,953	9.4	5,642	5,722	80	1.4	3.14	2.91
Com/Ind Hi Tier	764,680	945,449	180,769	23.6	33,809	36,483	2,675	7.9	4.42	3.86
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	46,677	47,287	610	1.3	1,976	1,750	-226	-11.	4.23	3.70
Ag Hmstd: House	208,853	243,977	35,124	16.8	2,484	2,382	-101	-4.1	1.19	0.98
Ag Hmstd: Land	337,474	356,586	19,112	5.7	1,950	2,025	75	3.9	0.58	0.57
Ag NonHmstd	106,411	119,495	13,083	12.3	1,248	1,347	99	7.9	1.17	1.13
Total	5,841,383	6,666,458	825,075	14.1	108,659	109,129	470	0.4	1.86	1.64

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	91,748	78,010	-13,738	-15.	County	45.40	59.48	0.000	0.00
(-) TIF Tax	3,719	3,081	-638	-17.	City/Town	26.32	37.17	0.003	0.00
(-) FD Contrib Tax	0	0	0	0.0	School District	53.27	29.28	0.903	1.136
(=) Taxable Tax	88,029	74,929	-13,101	-14.	Special District	0.00	0.00	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	124.99	125.94	0.906	1.139

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	74,000	80,300	8.5	782	803	20	2.6	1.057	0.999
Res Hmstd: Avg Val	110,900	120,400	8.6	1,392	1,389	-2	-0.2	1.254	1.153
Res Hmstd: Hi Val	147,900	160,500	8.5	2,177	1,976	-201	-9.2	1.471	1.231
Res Hmstd: Ex-Hi Val	221,800	240,700	8.5	3,768	3,150	-618	-16.	1.698	1.308
Apartment (Mkt rate)	300,000	343,900	14.6	9,271	8,188	-1,084	-11.	3.090	2.380
Comm/Ind: Lo Val	150,000	185,500	23.7	4,636	5,661	1,025	22.1	3.090	3.051
Comm/Ind: Med Val	300,000	371,000	23.7	11,146	12,703	1,557	14.0	3.715	3.424
Comm/Ind: Hi Val	1,000,000	1,236,400	23.6	41,528	45,556	4,027	9.7	4.152	3.684

SOUTHEAST CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	5,596,593	6,154,326	557,733	10.0	70,667	61,413	-9,254	-13.	1.26	1.00
Res NonHmstd 1Un	228,061	257,328	29,267	12.8	3,840	3,239	-600	-15.	1.68	1.26
Res NonHmstd 2-3	120,894	135,247	14,353	11.9	2,617	2,589	-28	-1.1	2.17	1.91
Reg Apartments	209,631	237,993	28,362	13.5	6,382	5,239	-1,143	-17.	3.04	2.20
Low-income Apts	90,103	101,215	11,112	12.3	1,227	1,156	-70	-5.7	1.36	1.14
Seasonal Rec	31,155	24,335	-6,820	-21.9	601	400	-201	-33.	1.93	1.64
Com/Ind Lo Tier	529,195	580,970	51,775	9.8	16,775	16,085	-690	-4.1	3.17	2.77
Com/Ind Hi Tier	805,368	897,185	91,817	11.4	34,905	32,376	-2,528	-7.2	4.33	3.61
Publ U: Elec Gen	301,121	291,031	-10,090	-3.4	13,984	9,515	-4,469	-32.	4.64	3.27
Publ U: Other	190,868	205,891	15,024	7.9	8,662	8,294	-368	-4.3	4.54	4.03
Ag Hmstd: House	23,811	25,618	1,807	7.6	307	282	-24	-8.0	1.29	1.10
Ag Hmstd: Land	42,638	46,109	3,471	8.1	301	311	11	3.6	0.71	0.68
Ag NonHmstd	32,949	35,902	2,953	9.0	448	449	0	0.1	1.36	1.25
Total	8,202,386	8,993,150	790,764	9.6	160,715	141,348	-19,366	-12.	1.96	1.57

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax	133,550	108,998	-24,552	-18.	County	40.35 51.44	0.000	0.00
(-) TIF Tax	7,094	4,807	-2,287	-32.	City/Town	35.12 44.71	0.021	0.01
(-) FD Contrib Tax	0	0	0	0.0	School District	51.18 26.51	0.812	0.510
(=) Taxable Tax	126,456	104,191	-22,265	-17.	Special District	0.68 1.19	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	127.33 123.85	0.832	0.529

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	56,700	61,400	8.3	608	547	-60	-9.9	1.071	0.891
Res Hmstd: Avg Val	85,100	92,100	8.2	970	900	-71	-7.3	1.140	0.977
Res Hmstd: Hi Val	113,400	122,800	8.3	1,458	1,324	-134	-9.2	1.285	1.078
Res Hmstd: Ex-Hi Val	170,100	184,200	8.3	2,696	2,172	-524	-19.	1.585	1.179
Apartment (Mkt rate)	300,000	340,600	13.5	9,417	7,773	-1,644	-17.	3.139	2.282
Comm/Ind: Lo Val	150,000	167,200	11.5	4,709	4,810	101	2.2	3.139	2.876
Comm/Ind: Med Val	300,000	334,300	11.4	11,327	10,982	-345	-3.1	3.775	3.284
Comm/Ind: Hi Val	1,000,000	1,114,100	11.4	42,214	39,783	-2,431	-5.8	4.221	3.570

House Research

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SOUTHEAST TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	2,003,663	2,261,193	257,531	12.9	22,846	19,183	-3,663	-16.	1.14	0.85
Res NonHmstd 1Un	145,345	143,931	-1,413	-1.0	2,118	1,568	-551	-26.	1.46	1.09
Res NonHmstd 2-3	26,375	30,108	3,733	14.2	489	490	2	0.3	1.85	1.63
Reg Apartments	1,223	1,331	108	8.8	34	27	-7	-21.	2.81	2.02
Low-income Apts	72	79	6	8.5	1	1	0	-15.	1.06	0.83
Seasonal Rec	98,034	106,553	8,519	8.7	1,452	1,381	-71	-4.9	1.48	1.30
Com/Ind Lo Tier	59,664	66,533	6,869	11.5	1,621	1,647	25	1.6	2.72	2.47
Com/Ind Hi Tier	39,098	43,356	4,258	10.9	1,439	1,388	-51	-3.5	3.68	3.20
Publ U: Elec Gen	0	199	199	0.0	0	4	4	0.0	0.00	1.79
Publ U: Other	146,450	168,404	21,954	15.0	5,411	5,275	-136	-2.5	3.69	3.13
Ag Hmstd: House	989,537	1,062,365	72,828	7.4	10,206	8,512	-1,694	-16.	1.03	0.80
Ag Hmstd: Land	3,422,927	3,711,437	288,511	8.4	21,597	20,036	-1,561	-7.2	0.63	0.54
Ag NonHmstd	1,070,632	1,114,320	43,688	4.1	12,428	11,173	-1,255	-10.	1.16	1.00
Total	8,003,020	8,709,810	706,790	8.8	79,643	70,684	-8,958	-11.	1.00	0.81

Tax					Tax Rates		Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax	82,426	74,885	-7,541	-9.1	County	42.64	53.30	0.000	0.00	
(-) TIF Tax	108	63	-44	-41.	City/Town	13.57	22.27	0.000	0.00	
(-) FD Contrib Tax	0	0	0	0.0	School District	52.31	25.08	0.925	0.473	
(=) Taxable Tax	82,318	74,822	-7,496	-9.1	Special District	0.51	0.90	0.000	0.00	
FD Distrib Tax	0	0	0	0.0	Total	109.03	101.55	0.925	0.473	

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	69,400	75,300	8.5	621	499	-122	-19.	0.894	0.662
Res Hmstd: Avg Val	104,000	112,900	8.6	1,077	929	-148	-13.	1.035	0.822
Res Hmstd: Hi Val	138,700	150,500	8.5	1,695	1,363	-332	-19.	1.221	0.905
Res Hmstd: Ex-Hi Val	208,000	225,700	8.5	3,006	2,230	-776	-25.	1.444	0.987
Comm/Ind: Lo Val	150,000	166,400	10.9	4,064	4,197	133	3.3	2.709	2.521
Comm/Ind: Med Val	300,000	332,700	10.9	9,763	9,588	-175	-1.8	3.254	2.881
Comm/Ind: Hi Val	1,000,000	1,109,000	10.9	36,358	34,755	-1,604	-4.4	3.635	3.133

House Research

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ANOKA COUNTY

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	10,707,064	11,974,002	1,266,938	11.8	134,031	118,204	-15,827	-11.	1.25	0.99
Res NonHmstd 1Un	254,105	286,264	32,159	12.7	4,076	3,366	-710	-17.	1.60	1.18
Res NonHmstd 2-3	231,124	241,159	10,035	4.3	4,508	4,238	-270	-6.0	1.95	1.76
Reg Apartments	387,774	429,679	41,905	10.8	10,499	8,704	-1,795	-17.	2.71	2.03
Low-income Apts	145,344	173,581	28,237	19.4	1,788	1,851	62	3.5	1.23	1.07
Seasonal Rec	34,044	50,932	16,888	49.6	559	857	298	53.3	1.64	1.68
Com/Ind Lo Tier	378,821	394,750	15,930	4.2	11,256	11,171	-84	-0.7	2.97	2.83
Com/Ind Hi Tier	1,742,668	1,904,683	162,015	9.3	71,480	71,045	-434	-0.6	4.10	3.73
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	179,706	183,018	3,312	1.8	7,439	6,821	-618	-8.3	4.14	3.73
Ag Hmstd: House	76,522	84,011	7,489	9.8	921	789	-131	-14.	1.20	0.94
Ag Hmstd: Land	56,402	61,801	5,399	9.6	277	307	30	10.8	0.49	0.50
Ag NonHmstd	37,966	43,303	5,338	14.1	455	482	27	5.9	1.20	1.11
Total	14,231,540	15,827,183	1,595,644	11.2	247,288	227,836	-19,452	-7.9	1.74	1.44

Tax					Tax Rates		Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter	
	Total Tax	229,842	185,414	-44,428	-19.	County	28.69	37.78	0.000	0.00
(-) TIF Tax	16,512	11,601	-4,911	-29.	City/Town	23.55	38.10	0.008	0.00	
(-) FD Contrib Tax	23,605	15,783	-7,822	-33.	School District	51.85	29.46	1.101	0.449	
(=) Taxable Tax	189,725	158,030	-31,695	-16.	Special District	6.41	6.47	0.000	0.00	
FD Distrib Tax	44,219	27,361	-16,858	-38.	Total	110.49	111.82	1.109	0.456	

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	84,100	91,300	8.6	849	772	-77	-9.1	1.010	0.845
Res Hmstd: Avg Val	126,100	136,900	8.6	1,503	1,344	-159	-10.	1.191	0.981
Res Hmstd: Hi Val	168,100	182,400	8.5	2,315	1,915	-401	-17.	1.377	1.049
Res Hmstd: Ex-Hi Val	252,200	273,700	8.5	3,942	3,059	-882	-22.	1.562	1.117
Apartment (Mkt rate)	300,000	332,500	10.8	8,288	6,844	-1,444	-17.	2.762	2.058
Comm/Ind: Lo Val	150,000	164,000	9.3	4,458	4,750	292	6.6	2.971	2.896
Comm/Ind: Med Val	300,000	327,900	9.3	10,704	10,882	178	1.7	3.568	3.318
Comm/Ind: Hi Val	1,000,000	1,093,000	9.3	39,853	39,508	-345	-0.9	3.985	3.614

WASHINGTON COUNTY

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	9,535,834	10,788,500	1,252,666	13.1	133,485	116,026	-17,459	-13.	1.40	1.08
Res NonHmstd 1Un	326,504	405,378	78,874	24.2	5,481	4,792	-689	-12.	1.68	1.18
Res NonHmstd 2-3	180,052	186,112	6,060	3.4	3,455	3,084	-371	-10.	1.92	1.66
Reg Apartments	245,417	328,681	83,264	33.9	7,189	7,138	-52	-0.7	2.93	2.17
Low-income Apts	74,504	77,501	2,997	4.0	971	833	-138	-14.	1.30	1.07
Seasonal Rec	79,206	80,990	1,784	2.3	1,264	1,157	-107	-8.5	1.60	1.43
Com/Ind Lo Tier	210,592	223,960	13,367	6.3	6,403	6,373	-30	-0.5	3.04	2.85
Com/Ind Hi Tier	1,085,201	1,297,670	212,470	19.6	46,098	48,471	2,373	5.1	4.25	3.74
Publ U: Elec Gen	56,332	52,807	-3,525	-6.3	2,244	1,295	-948	-42.	3.98	2.45
Publ U: Other	191,663	202,723	11,061	5.8	8,064	7,620	-444	-5.5	4.21	3.76
Ag Hmstd: House	184,063	172,843	-11,220	-6.1	2,344	1,628	-716	-30.	1.27	0.94
Ag Hmstd: Land	111,587	149,257	37,671	33.8	480	644	164	34.1	0.43	0.43
Ag NonHmstd	106,696	113,983	7,287	6.8	1,253	1,182	-72	-5.7	1.17	1.04
Total	12,387,650	14,080,406	1,692,756	13.7	218,731	200,241	-18,490	-8.5	1.77	1.42

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax	198,230	160,569	-37,661	-19.	County	25.88 34.18	0.000	0.00
(-) TIF Tax	8,115	5,978	-2,137	-26.	City/Town	22.18 35.81	0.088	0.07
(-) FD Contrib Tax	14,796	10,519	-4,277	-28.	School District	53.68 29.20	1.556	1.119
(=) Taxable Tax	175,319	144,071	-31,247	-17.	Special District	7.20 8.17	0.000	0.00
FD Distrib Tax	22,665	14,914	-7,751	-34.	Total	108.95 107.37	1.644	1.198

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	106,900	116,000	8.5	1,217	1,116	-100	-8.2	1.138	0.962
Res Hmstd: Avg Val	160,300	174,000	8.5	2,217	1,861	-356	-16.	1.382	1.069
Res Hmstd: Hi Val	213,700	231,900	8.5	3,265	2,604	-661	-20.	1.527	1.122
Res Hmstd: Ex-Hi Val	320,500	347,800	8.5	5,360	4,092	-1,268	-23.	1.672	1.176
Apartment (Mkt rate)	300,000	401,800	33.9	8,337	8,247	-91	-1.1	2.779	2.052
Comm/Ind: Lo Val	150,000	179,400	19.6	4,476	5,339	863	19.3	2.983	2.976
Comm/Ind: Med Val	300,000	358,800	19.6	10,714	12,033	1,319	12.3	3.571	3.353
Comm/Ind: Hi Val	1,000,000	1,195,800	19.6	39,825	43,262	3,437	8.6	3.982	3.617

DAKOTA COUNTY

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	14,911,341	16,730,682	1,819,341	12.2	200,006	173,089	-26,917	-13.	1.34	1.03
Res NonHmstd 1Un	415,549	497,083	81,534	19.6	6,813	5,767	-1,046	-15.	1.64	1.16
Res NonHmstd 2-3	232,521	253,740	21,219	9.1	4,537	4,365	-172	-3.8	1.95	1.72
Reg Apartments	919,736	993,491	73,755	8.0	24,633	19,507	-5,125	-20.	2.68	1.96
Low-income Apts	113,129	142,977	29,848	26.4	1,409	1,500	90	6.4	1.25	1.05
Seasonal Rec	24,042	27,022	2,980	12.4	445	417	-28	-6.4	1.85	1.54
Com/Ind Lo Tier	409,738	425,390	15,653	3.8	12,144	11,888	-256	-2.1	2.96	2.79
Com/Ind Hi Tier	2,829,350	3,153,993	324,644	11.5	115,943	116,457	514	0.4	4.10	3.69
Publ U: Elec Gen	105,765	55,465	-50,301	-47.6	4,388	1,423	-2,965	-67.	4.15	2.57
Publ U: Other	344,502	360,290	15,788	4.6	14,196	13,394	-802	-5.7	4.12	3.72
Ag Hmstd: House	166,002	180,014	14,013	8.4	2,066	1,473	-593	-28.	1.24	0.82
Ag Hmstd: Land	210,484	229,706	19,222	9.1	1,215	1,013	-203	-16.	0.58	0.44
Ag NonHmstd	126,321	136,203	9,882	7.8	1,486	1,326	-160	-10.	1.18	0.97
Total	20,808,479	23,186,057	2,377,577	11.4	389,280	351,618	-37,662	-9.7	1.87	1.52

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	356,822	277,946	-78,876	-22.	County	25.20	33.09	0.000	0.00
(-) TIF Tax	16,437	13,942	-2,495	-15.	City/Town	25.88	40.06	0.111	0.10
(-) FD Contrib Tax	39,805	25,993	-13,812	-34.	School District	50.48	25.65	1.691	1.198
(=) Taxable Tax	300,580	238,011	-62,569	-20.	Special District	3.62	4.39	0.000	0.00
FD Distrib Tax	40,912	27,840	-13,072	-32.	Total	105.18	103.20	1.802	1.300

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	99,300	107,800	8.6	1,084	977	-107	-9.9	1.092	0.906
Res Hmstd: Avg Val	148,900	161,600	8.5	1,943	1,651	-292	-15.	1.304	1.021
Res Hmstd: Hi Val	198,500	215,400	8.5	2,893	2,324	-569	-19.	1.457	1.079
Res Hmstd: Ex-Hi Val	297,800	323,200	8.5	4,795	3,674	-1,121	-23.	1.610	1.136
Apartment (Mkt rate)	300,000	324,100	8.0	8,114	6,442	-1,672	-20.	2.704	1.987
Comm/Ind: Lo Val	150,000	167,300	11.5	4,444	4,869	425	9.6	2.962	2.910
Comm/Ind: Med Val	300,000	334,500	11.5	10,627	11,078	451	4.2	3.542	3.311
Comm/Ind: Hi Val	1,000,000	1,114,800	11.5	39,482	40,055	572	1.4	3.948	3.592

CARVER & SCOTT

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	6,951,936	8,182,896	1,230,961	17.7	109,519	93,112	-16,408	-15.	1.58	1.14
Res NonHmstd 1Un	217,325	207,189	-10,135	-4.7	3,992	2,571	-1,421	-35.	1.84	1.24
Res NonHmstd 2-3	152,616	180,650	28,034	18.4	3,288	3,230	-58	-1.8	2.15	1.79
Reg Apartments	104,287	127,210	22,922	22.0	3,151	2,772	-378	-12.	3.02	2.18
Low-income Apts	55,126	69,910	14,784	26.8	768	791	23	2.9	1.39	1.13
Seasonal Rec	28,980	31,415	2,435	8.4	556	471	-85	-15.	1.92	1.50
Com/Ind Lo Tier	214,940	239,076	24,137	11.2	6,804	6,876	72	1.1	3.17	2.88
Com/Ind Hi Tier	967,939	1,161,627	193,688	20.0	41,727	43,810	2,082	5.0	4.31	3.77
Publ U: Elec Gen	16,893	19,075	2,182	12.9	665	471	-194	-29.	3.94	2.47
Publ U: Other	99,920	103,133	3,213	3.2	4,335	3,863	-472	-10.	4.34	3.75
Ag Hmstd: House	345,298	361,713	16,415	4.8	4,301	2,957	-1,344	-31.	1.25	0.82
Ag Hmstd: Land	406,748	442,337	35,589	8.7	2,146	1,973	-173	-8.1	0.53	0.45
Ag NonHmstd	132,404	150,436	18,032	13.6	1,631	1,540	-92	-5.6	1.23	1.02
Total	9,694,413	11,276,669	1,582,255	16.3	182,885	164,437	-18,448	-10.	1.89	1.46

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax	152,721	126,892	-25,829	-16.	County	36.55 45.14	0.000	0.00
(-) TIF Tax	14,461	9,477	-4,985	-34.	City/Town	22.64 34.69	0.120	0.20
(-) FD Contrib Tax	11,545	8,278	-3,267	-28.	School District	54.50 28.02	1.721	0.853
(=) Taxable Tax	126,714	109,137	-17,577	-13.	Special District	3.69 5.20	0.000	0.00
FD Distrib Tax	15,365	11,370	-3,995	-26.	Total	117.38 113.05	1.841	1.062

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	105,600	114,600	8.5	1,340	1,148	-192	-14.	1.269	1.001
Res Hmstd: Avg Val	158,400	171,900	8.5	2,390	1,908	-481	-20.	1.508	1.110
Res Hmstd: Hi Val	211,200	229,200	8.5	3,509	2,668	-841	-24.	1.661	1.164
Res Hmstd: Ex-Hi Val	316,800	343,800	8.5	5,749	4,189	-1,560	-27.	1.814	1.218
Apartment (Mkt rate)	300,000	366,000	22.0	9,004	7,836	-1,167	-13.	3.001	2.141
Comm/Ind: Lo Val	150,000	180,100	20.1	4,705	5,424	719	15.3	3.136	3.011
Comm/Ind: Med Val	300,000	360,100	20.0	11,256	12,220	964	8.6	3.751	3.393
Comm/Ind: Hi Val	1,000,000	1,200,200	20.0	41,825	43,939	2,114	5.1	4.182	3.661

NORTHERN HENNEPIN CO.

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	9,451,235	10,621,338	1,170,103	12.4	143,029	134,779	-8,250	-5.8	1.51	1.27
Res NonHmstd 1Un	202,529	236,994	34,464	17.0	3,856	3,468	-387	-10.	1.90	1.46
Res NonHmstd 2-3	118,225	119,873	1,648	1.4	2,685	2,527	-157	-5.9	2.27	2.11
Reg Apartments	489,813	574,527	84,714	17.3	15,912	15,100	-812	-5.1	3.25	2.63
Low-income Apts	151,118	197,798	46,679	30.9	2,228	2,755	528	23.7	1.47	1.39
Seasonal Rec	10,019	10,261	242	2.4	215	234	18	8.5	2.15	2.28
Com/Ind Lo Tier	267,497	275,996	8,498	3.2	8,898	8,631	-267	-3.0	3.33	3.13
Com/Ind Hi Tier	2,040,023	2,311,764	271,741	13.3	95,097	95,426	329	0.3	4.66	4.13
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	162,987	167,052	4,066	2.5	7,494	6,795	-700	-9.3	4.60	4.07
Ag Hmstd: House	56,696	61,066	4,369	7.7	867	738	-129	-14.	1.53	1.21
Ag Hmstd: Land	57,418	56,727	-690	-1.2	345	339	-7	-1.9	0.60	0.60
Ag NonHmstd	55,511	67,735	12,224	22.0	815	910	95	11.7	1.47	1.34
Total	13,063,072	14,701,130	1,638,058	12.5	281,442	271,703	-9,739	-3.5	2.15	1.85

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax	220,988	177,947	-43,041	-19.	County	37.59 50.37	0.000	0.00
(-) TIF Tax	26,403	19,792	-6,611	-25.	City/Town	27.98 44.59	0.166	0.15
(-) FD Contrib Tax	25,999	17,523	-8,476	-32.	School District	53.97 31.03	1.518	0.970
(=) Taxable Tax	168,586	140,632	-27,954	-16.	Special District	7.95 7.91	0.000	0.00
FD Distrib Tax	34,105	22,571	-11,534	-33.	Total	127.48 133.91	1.684	1.123

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	85,200	92,500	8.6	1,065	1,053	-12	-1.1	1.250	1.138
Res Hmstd: Avg Val	127,800	138,700	8.5	1,884	1,765	-118	-6.3	1.473	1.272
Res Hmstd: Hi Val	170,400	184,900	8.5	2,852	2,478	-374	-13.	1.673	1.339
Res Hmstd: Ex-Hi Val	255,600	277,400	8.5	4,787	3,903	-884	-18.	1.872	1.407
Apartment (Mkt rate)	300,000	351,900	17.3	9,684	8,877	-807	-8.3	3.227	2.522
Comm/Ind: Lo Val	150,000	170,000	13.3	4,963	5,476	513	10.3	3.308	3.221
Comm/Ind: Med Val	300,000	340,000	13.3	11,888	12,449	560	4.7	3.962	3.661
Comm/Ind: Hi Val	1,000,000	1,133,300	13.3	44,207	44,984	777	1.8	4.420	3.969

SOUTHEAST HENNEPIN CO.

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	12,102,517	13,224,365	1,121,848	9.3	183,233	159,189	-24,044	-13.	1.51	1.20
Res NonHmstd 1Un	377,151	419,980	42,829	11.4	6,779	5,604	-1,175	-17.	1.80	1.33
Res NonHmstd 2-3	126,687	131,664	4,977	3.9	2,668	2,575	-92	-3.5	2.11	1.96
Reg Apartments	1,198,327	1,385,692	187,365	15.6	35,551	31,644	-3,907	-11.	2.97	2.28
Low-income Apts	156,567	191,774	35,207	22.5	2,120	2,383	262	12.4	1.35	1.24
Seasonal Rec	5,752	6,221	469	8.1	108	97	-11	-10.	1.88	1.56
Com/Ind Lo Tier	339,978	336,275	-3,703	-1.1	10,620	10,062	-558	-5.3	3.12	2.99
Com/Ind Hi Tier	5,237,968	5,628,903	390,936	7.5	225,343	217,622	-7,721	-3.4	4.30	3.87
Publ U: Elec Gen	721	675	-46	-6.3	31	19	-12	-38.	4.36	2.88
Publ U: Other	142,291	145,657	3,366	2.4	6,130	5,673	-456	-7.4	4.31	3.89
Ag Hmstd: House	451	483	32	7.1	7	5	-2	-24.	1.61	1.14
Ag Hmstd: Land	160	160	0	0.2	1	1	0	10.5	0.37	0.41
Ag NonHmstd	42	42	0	0.0	1	0	0	-12.	1.27	1.11
Total	19,688,611	21,471,891	1,783,280	9.1	472,592	434,875	-37,717	-8.0	2.40	2.03

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax	391,244	286,407	-104,837	-26.	County	37.59 50.37	0.000	0.00
(-) TIF Tax	37,332	26,036	-11,296	-30.	City/Town	21.47 37.36	0.037	0.03
(-) FD Contrib Tax	54,270	37,222	-17,048	-31.	School District	46.12 19.20	1.975	1.555
(=) Taxable Tax	299,641	223,148	-76,493	-25.	Special District	9.13 8.86	0.000	0.00
FD Distrib Tax	23,414	15,190	-8,223	-35.	Total	114.30 115.79	2.012	1.589

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	105,800	114,800	8.5	1,303	1,243	-61	-4.7	1.231	1.082
Res Hmstd: Avg Val	158,700	172,200	8.5	2,358	2,050	-307	-13.	1.485	1.190
Res Hmstd: Hi Val	211,600	229,600	8.5	3,462	2,858	-604	-17.	1.636	1.244
Res Hmstd: Ex-Hi Val	317,300	344,300	8.5	5,668	4,471	-1,197	-21.	1.786	1.298
Apartment (Mkt rate)	300,000	347,000	15.7	8,833	7,784	-1,049	-11.	2.944	2.243
Comm/Ind: Lo Val	150,000	161,200	7.5	4,659	4,871	212	4.6	3.105	3.021
Comm/Ind: Med Val	300,000	322,400	7.5	11,133	11,141	8	0.1	3.711	3.455
Comm/Ind: Hi Val	1,000,000	1,074,700	7.5	41,348	40,404	-944	-2.3	4.134	3.759

SOUTHWEST HENNEPIN CO.

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	15,073,746	16,744,039	1,670,293	11.1	243,982	200,927	-43,055	-17.	1.62	1.20
Res NonHmstd 1Un	614,269	701,448	87,179	14.2	11,396	9,059	-2,337	-20.	1.86	1.29
Res NonHmstd 2-3	224,185	235,155	10,970	4.9	4,641	4,231	-411	-8.8	2.07	1.80
Reg Apartments	895,365	1,008,879	113,514	12.7	25,724	21,852	-3,872	-15.	2.87	2.17
Low-income Apts	71,516	86,445	14,929	20.9	957	997	40	4.2	1.34	1.15
Seasonal Rec	70,997	74,895	3,898	5.5	1,335	1,281	-54	-4.0	1.88	1.71
Com/Ind Lo Tier	294,868	302,187	7,319	2.5	9,124	8,851	-272	-3.0	3.09	2.93
Com/Ind Hi Tier	4,075,287	4,556,020	480,733	11.8	175,395	175,556	161	0.1	4.30	3.85
Publ U: Elec Gen	369	370	1	0.2	16	10	-7	-39.	4.47	2.68
Publ U: Other	170,688	174,263	3,575	2.1	7,309	6,669	-640	-8.8	4.28	3.83
Ag Hmstd: House	54,158	57,834	3,676	6.8	824	645	-179	-21.	1.52	1.11
Ag Hmstd: Land	39,716	41,792	2,077	5.2	215	217	2	1.1	0.54	0.52
Ag NonHmstd	49,538	54,944	5,406	10.9	615	614	-1	-0.2	1.24	1.12
Total	21,634,701	24,038,271	2,403,569	11.1	481,533	430,908	-50,625	-10.	2.23	1.79

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax	403,475	301,335	-102,140	-25.	County	37.59 50.37	0.000	0.00
(-) TIF Tax	7,934	6,874	-1,060	-13.	City/Town	19.09 30.03	0.059	0.05
(-) FD Contrib Tax	51,184	34,261	-16,923	-33.	School District	46.56 21.28	2.103	1.514
(=) Taxable Tax	344,357	260,200	-84,157	-24.	Special District	7.62 8.62	0.000	0.00
FD Distrib Tax	17,285	11,520	-5,764	-33.	Total	110.86 110.31	2.161	1.569

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	143,500	155,700	8.5	1,997	1,730	-268	-13.	1.391	1.110
Res Hmstd: Avg Val	215,200	233,500	8.5	3,464	2,780	-684	-19.	1.609	1.190
Res Hmstd: Hi Val	287,000	311,400	8.5	4,933	3,832	-1,101	-22.	1.718	1.230
Res Hmstd: Ex-Hi Val	430,400	467,000	8.5	7,866	5,884	-1,981	-25.	1.827	1.260
Apartment (Mkt rate)	300,000	338,100	12.7	8,630	7,244	-1,387	-16.	2.876	2.142
Comm/Ind: Lo Val	150,000	167,700	11.8	4,645	5,066	421	9.1	3.096	3.020
Comm/Ind: Med Val	300,000	335,400	11.8	11,091	11,516	425	3.8	3.697	3.433
Comm/Ind: Hi Val	1,000,000	1,118,000	11.8	41,171	41,614	443	1.1	4.117	3.722

SUBURBAN RAMSEY CO.

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	9,154,832	10,020,741	865,910	9.5	130,691	106,483	-24,208	-18.	1.43	1.06
Res NonHmstd 1Un	219,014	257,782	38,768	17.7	3,830	3,138	-692	-18.	1.75	1.22
Res NonHmstd 2-3	120,339	122,334	1,995	1.7	2,489	2,167	-323	-13.	2.07	1.77
Reg Apartments	531,158	611,376	80,217	15.1	15,791	13,148	-2,643	-16.	2.97	2.15
Low-income Apts	131,651	165,725	34,074	25.9	1,773	1,830	57	3.2	1.35	1.10
Seasonal Rec	8,121	8,846	726	8.9	152	138	-14	-9.5	1.88	1.56
Com/Ind Lo Tier	281,481	298,710	17,229	6.1	8,787	8,585	-202	-2.3	3.12	2.87
Com/Ind Hi Tier	2,556,704	2,866,448	309,744	12.1	111,074	108,615	-2,459	-2.2	4.34	3.79
Publ U: Elec Gen	0	38,205	38,205	0.0	0	992	992	0.0	0.00	2.60
Publ U: Other	161,791	128,146	-33,645	-20.8	7,030	4,843	-2,187	-31.	4.35	3.78
Ag Hmstd: House	1,698	1,695	-3	-0.1	23	17	-6	-24.	1.35	1.01
Ag Hmstd: Land	793	807	14	1.8	4	4	0	4.5	0.47	0.48
Ag NonHmstd	10,338	13,665	3,327	32.2	123	138	15	12.2	1.19	1.01
Total	13,177,920	14,534,481	1,356,561	10.3	281,767	250,097	-31,671	-11.	2.14	1.72

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax	238,188	182,723	-55,464	-23.	County	42.04 55.41	0.000	0.00
(-) TIF Tax	20,972	14,900	-6,073	-29.	City/Town	17.94 30.09	0.049	0.04
(-) FD Contrib Tax	30,373	20,621	-9,752	-32.	School District	47.54 20.36	1.782	0.926
(=) Taxable Tax	186,842	147,203	-39,639	-21.	Special District	7.07 5.71	0.000	0.00
FD Distrib Tax	28,192	17,239	-10,953	-38.	Total	114.60 111.57	1.831	0.974

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	94,800	102,900	8.5	1,105	968	-136	-12.	1.165	0.941
Res Hmstd: Avg Val	142,200	154,400	8.6	1,993	1,640	-353	-17.	1.401	1.061
Res Hmstd: Hi Val	189,500	205,800	8.6	2,974	2,309	-665	-22.	1.569	1.122
Res Hmstd: Ex-Hi Val	284,300	308,700	8.6	4,940	3,650	-1,290	-26.	1.737	1.182
Apartment (Mkt rate)	300,000	345,400	15.1	8,800	7,273	-1,527	-17.	2.933	2.105
Comm/Ind: Lo Val	150,000	168,200	12.1	4,658	4,973	315	6.8	3.105	2.956
Comm/Ind: Med Val	300,000	336,400	12.1	11,142	11,325	183	1.6	3.714	3.366
Comm/Ind: Hi Val	1,000,000	1,121,100	12.1	41,403	40,961	-442	-1.1	4.140	3.653

CITY OF MINNEAPOLIS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	9,386,512	10,311,740	925,228	9.9	149,962	140,167	-9,795	-6.5	1.60	1.36
Res NonHmstd 1Un	602,424	649,118	46,694	7.8	11,745	10,124	-1,621	-13.	1.95	1.56
Res NonHmstd 2-3	485,171	538,218	53,047	10.9	11,606	12,200	594	5.1	2.39	2.27
Reg Apartments	1,435,301	1,854,360	419,060	29.2	49,281	50,659	1,378	2.8	3.43	2.73
Low-income Apts	314,847	387,485	72,638	23.1	4,781	5,415	634	13.3	1.52	1.40
Seasonal Rec	122	135	14	11.2	2	2	0	5.9	1.79	1.71
Com/Ind Lo Tier	523,962	549,906	25,944	5.0	18,027	17,574	-453	-2.5	3.44	3.20
Com/Ind Hi Tier	5,019,230	5,548,105	528,875	10.5	239,467	234,952	-4,515	-1.9	4.77	4.23
Publ U: Elec Gen	74,797	68,911	-5,886	-7.9	3,599	2,116	-1,482	-41.	4.81	3.07
Publ U: Other	251,548	263,992	12,445	4.9	12,077	11,158	-919	-7.6	4.80	4.23
Ag Hmstd: House	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd: Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag NonHmstd	402	473	71	17.5	6	7	1	12.9	1.53	1.47
Total	18,094,314	20,172,442	2,078,128	11.5	500,554	484,375	-16,178	-3.2	2.77	2.40

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax	362,984	280,716	-82,268	-22.	County	33.60 45.10	0.000	0.00
(-) TIF Tax	53,826	42,984	-10,842	-20.	City/Town	43.06 58.89	0.000	0.00
(-) FD Contrib Tax	46,884	30,803	-16,081	-34.	School District	52.00 32.89	1.509	0.790
(=) Taxable Tax	262,274	206,928	-55,346	-21.	Special District	8.12 10.51	0.000	0.00
FD Distrib Tax	46,402	34,127	-12,275	-26.	Total	136.78 147.39	1.509	0.790

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	75,100	81,500	8.5	928	966	38	4.1	1.236	1.185
Res Hmstd: Avg Val	112,700	122,300	8.5	1,652	1,637	-15	-0.9	1.465	1.338
Res Hmstd: Hi Val	150,200	163,000	8.5	2,551	2,305	-245	-9.6	1.698	1.414
Res Hmstd: Ex-Hi Val	225,300	244,500	8.5	4,359	3,644	-715	-16.	1.934	1.490
Apartment (Mkt rate)	300,000	387,600	29.2	10,301	10,589	288	2.8	3.433	2.731
Comm/Ind: Lo Val	150,000	165,900	10.6	5,161	5,467	306	5.9	3.440	3.295
Comm/Ind: Med Val	300,000	331,700	10.6	12,378	12,488	111	0.9	4.125	3.764
Comm/Ind: Hi Val	1,000,000	1,105,400	10.5	46,057	45,253	-804	-1.7	4.605	4.093

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CITY OF ST. PAUL

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	6,365,610	6,932,514	566,905	8.9	91,382	74,505	-16,877	-18.	1.44	1.07
Res NonHmstd 1Un	221,127	253,288	32,161	14.5	4,019	3,310	-709	-17.	1.82	1.31
Res NonHmstd 2-3	191,207	214,005	22,797	11.9	4,436	4,156	-280	-6.3	2.32	1.94
Reg Apartments	672,346	862,147	189,801	28.2	22,509	20,253	-2,256	-10.	3.35	2.35
Low-income Apts	207,506	295,429	87,923	42.4	2,989	3,470	481	16.1	1.44	1.17
Seasonal Rec	1,079	1,135	56	5.2	21	19	-2	-9.7	1.99	1.71
Com/Ind Lo Tier	349,819	364,632	14,813	4.2	11,740	10,685	-1,054	-9.0	3.36	2.93
Com/Ind Hi Tier	1,970,967	2,109,945	138,978	7.1	92,186	82,440	-9,746	-10.	4.68	3.91
Publ U: Elec Gen	37,243	46,740	9,497	25.5	1,758	1,282	-476	-27.	4.72	2.74
Publ U: Other	161,502	156,617	-4,885	-3.0	7,617	6,117	-1,500	-19.	4.72	3.91
Ag Hmstd: House	0	42	42	0.0	0	0	0	0.0	0.00	0.91
Ag Hmstd: Land	59	67	7	12.3	0	0	0	44.7	0.42	0.54
Ag NonHmstd	461	618	157	34.1	7	8	1	20.8	1.45	1.30
Total	10,178,926	11,237,178	1,058,252	10.4	238,665	206,248	-32,417	-13.	2.34	1.84

Tax					Tax Rates		Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax	181,951	144,948	-37,004	-20.	County	38.35	50.65	0.000	0.00	
(-) TIF Tax	18,732	12,892	-5,840	-31.	City/Town	32.74	38.61	0.000	0.00	
(-) FD Contrib Tax	15,745	13,278	-2,467	-15.	School District	57.20	34.64	0.784	0.004	
(=) Taxable Tax	147,475	118,778	-28,697	-19.	Special District	7.94	6.59	0.000	0.00	
FD Distrib Tax	42,897	32,136	-10,760	-25.	Total	136.22	130.49	0.784	0.004	

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	67,300	73,100	8.6	774	662	-113	-14.	1.150	0.905
Res Hmstd: Avg Val	100,900	109,500	8.5	1,334	1,155	-179	-13.	1.322	1.055
Res Hmstd: Hi Val	134,600	146,200	8.6	2,068	1,667	-401	-19.	1.536	1.140
Res Hmstd: Ex-Hi Val	201,800	219,300	8.7	3,631	2,687	-944	-26.	1.799	1.225
Apartment (Mkt rate)	300,000	384,700	28.2	10,043	9,037	-1,006	-10.	3.347	2.349
Comm/Ind: Lo Val	150,000	160,600	7.1	5,034	4,810	-224	-4.5	3.355	2.994
Comm/Ind: Med Val	300,000	321,200	7.1	12,116	11,085	-1,032	-8.5	4.038	3.451
Comm/Ind: Hi Val	1,000,000	1,070,600	7.1	45,168	40,365	-4,802	-10.	4.516	3.770

Baseline Legal Class

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
162	Farm 1b Hmstd HGA: <32K	0.450	10,865	49	48
163	Ag Hmstd HGA: <72K	1.000	5,364,997	53,650	51,434
164	Ag Hmstd HGA: 72K-76K	1.000	138,464	1,385	1,306
165	Ag Hmstd HGA: 76K-115K	1.650	811,497	13,390	12,041
166	Ag Hmstd HGA: >115K	1.650	588,031	9,703	11,310
167	Farm 1b Hmstd land <32K	0.350	1,134	4	4
168	Ag Hmstd <72K: <320 Acres	0.350	6,150,632	21,527	21,586
169	Ag Hmstd <72K: >320 Acres	0.350	5,685	20	21
170	Ag Hmstd 72K-76K: <320 Acres	0.350	250,726	878	868
171	Ag Hmstd 72K-76K: >320 Acres	0.350	2,080	7	8
172	Ag Hmstd 76K-115K: <320 Acres	0.350	2,139,601	7,489	7,353
173	Ag Hmstd 76K-115K: >320 Acres	0.350	48,517	170	185
174	Ag Hmstd 115K-600K: <320 Acres	0.800	7,566,538	60,532	57,572
175	Ag Hmstd 115K-600K: >320 Acres	0.800	1,671,480	13,372	13,542
176	Ag Hmstd >600K: <320 Acres	1.200	87,244	1,047	980
177	Ag Hmstd >600K: >320 Acres	1.200	1,716,373	20,596	19,620
179	Ag Non-homestead	1.200	9,133,549	109,603	107,762
180	Migrant Housing: <76K	1.000	748	7	9
181	Migrant Housing: 76K - 115K	1.650	77	1	2
186	Timberlands	1.200	511,866	6,142	6,340
187	Non-comm seasonal-rec-res: <72K	1.200	5,584,603	67,015	77,752
188	Non-comm seasonal-rec-res: 72K-76K	1.200	129,838	1,558	1,732
189.1	Non-comm seasonal-rec-res: 76K -	1.650	1,541,582	25,436	27,037
189.2	Non-comm seasonal-rec-res: >200K	1.650	376,246	6,208	6,186
192	Res 1b Hmstd <32K	0.450	181,450	817	895
193	Res Hmstd: <72K	1.000	85,166,819	851,668	908,865
194	Res Hmstd: 72K-76K	1.000	3,826,250	38,263	40,382
195	Res Hmstd: 76K - 115K	1.650	28,980,991	478,186	472,947
196.1	Res Hmstd: 115K - 200K	1.650	23,133,945	381,710	477,826
196.2	Res Hmstd: > 200K	1.650	11,668,499	192,530	239,154
198	Res Non-hmstd 1 unit: <76K	1.200	4,225,940	50,711	68,329
199	Res Non-hmstd 1 unit: 76K - 115K	1.650	715,552	11,807	15,002
200	Res Non-hmstd 1 unit: >115K	1.650	1,023,995	16,896	21,043
202	Res Non-hmstd 2-3 units	1.650	2,644,190	43,629	57,549
205	Regular apartments (4a)	2.400	8,249,335	197,984	254,257
206	Sm city apartment	2.150	161,690	3,476	5,351
207	Low income apartments (4d)	1.000	2,144,772	21,448	30,407
208	Non-prof student housing/Comm Serv	1.650	23,783	392	554
209	Student housing	1.200	14,995	180	265
210	Manufactured home park land	1.650	356,352	5,880	7,445
212	Comm seasonal-rec-res: 1c <32K	1.000	40,375	404	482

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213	Comm seasonal-rec-res: 1c >32K	1.000	219,856	2,199	2,457
		Report			
214	Comm seasonal-rec-res: 4c	1.650	197,773	3,263	3,639
215	Qualifying golf courses	1.650	136,979	2,260	2,662
216	Metro Non-profit Indoor Rec	1.650	435	7	7
218	Commercial pref: <100K	2.400	4,670,628	112,095	152,229
219	Commercial pref: 100K - 150K	2.400	1,327,756	31,866	42,483
220	Commercial pref: 150K - 250K	3.400	2,079,284	70,696	92,553
221	Commercial: >250K	3.400	20,938,686	711,915	927,642
222	Comm competitive zone: <50K	2.400	100	2	2
223	Comm competitive zone: 50K - 150K	2.400	200	5	5
224	Comm competitive zone: >150K	3.400	275	9	6
225	Comm border city: <100K	2.400	28,349	680	655
226	Comm border city: 100K - 150K	2.400	8,111	195	187
227	Comm border city: 150K - 250K	3.400	12,437	423	286
228	Comm border city: >250K	3.400	37,711	1,282	867
229	Comm transit zone: <100K	2.400	4,697	113	157
230	Comm transit zone: 100K-150K	2.400	2,243	54	75
231	Comm transit zone struct:150K-250K	2.975	6,687	199	279
232	Comm transit zone struct: >250K	2.975	433,583	12,899	18,208
233	Comm transit zone exist: 150K-250K	3.400	3,610	123	168
234	Comm transit zone exist: >250K	3.400	94,481	3,212	4,423
237	Industrial pref: <100K	2.400	780,325	18,728	25,272
238	Industrial pref: 100K-150K	2.400	328,518	7,884	10,605
239	Industrial pref: 150K-250K	3.400	636,290	21,634	28,660
240	Industrial pref: >250K	3.400	8,532,158	290,093	376,304
244	Ind border city: <100K	2.400	1,015	24	23
245	Ind border city: 100K-150K	2.400	352	8	8
246	Ind border city: 150K-250K	3.400	1,230	42	28
247	Ind border city: >250K	3.400	30,793	1,047	708
248	Ind Transit Zone: <100K	2.400	3,614	87	121
249	Ind Transit Zone: 100K-150K	2.400	1,721	41	58
250	Ind Transit Zone Struct: 150K-250K	2.975	4,843	144	203
251	Ind Transit Zone Struct: >250K	2.975	83,767	2,492	3,443
252	Ind Transit Zone exist: 150K-250K	3.400	2,840	97	134
253	Ind Transit Zone exist: >250K	3.400	27,848	947	1,314
256	Publ Util: land & bldgs <100K	2.400	60,118	1,443	1,861
257	Publ Util: land & bldgs: 100K-150K	2.400	14,598	350	454
258	Publ Util: land & bldgs >150K	3.400	678,662	23,075	29,131
259.1	Publ Util: machinery (exc generat)	3.400	849,984	28,899	35,196
259.2	Publ Util: Electric Generat Mach	3.400	1,554,961	52,869	66,490
261	Railroad <100K	2.400	16,360	393	516
262	Railroad: 100K-150K	2.400	7,029	169	218
263	Railroad >150K	3.400	462,402	15,722	20,354
265	Mineral	3.400	3,612	123	176

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266	Misc class 5		3.400	1,157	39	56
269	Personal: 3f		1.000	11,194	112	147
270	Non-comm aircraft hangars		1.650	22,731	375	481
271.1	Pers: It31 tools&mach excl elec gen		3.400	111,399	3,788	4,844
271.2	Pers: It31 electric generation mach		3.400	15,779	536	511
272	Pers: Item 32 struct/leased land		1.650	109,429	1,806	2,258
273	Pers: Item 33 ag real estate		1.200	8,693	104	142
275.1	Pers: Item 41 struct excl elec gen		3.400	341,931	11,626	10,978
275.2	Pers: It41 electric generation mach		3.400	13,438	457	447
276	Pers: Item 41 EZ <100K		2.400	518	12	12
277	Pers: Item 41 EZ: 100K-150K		2.400	101	2	2
278	Pers: Item 41 EZ >150K		3.400	610	21	14
281	Pers: Item 41 TZ: >150K		2.975	1,675	50	69
282	Pers: Item 42 struct/RR land		3.400	38,875	1,322	1,968
289	Pers: Item 43 leased real estate		3.400	233,093	7,925	7,966
290	Pers: Item 44 electric util trans lines		3.400	1,368,686	46,535	60,652
291	Pers: Item 44 electric util distri lines		3.400	145,678	4,953	6,644
292	Pers: Item 45 syst/gas utils		3.400	1,499,189	50,972	62,623
293	Pers: Item 46 syst/water utils		3.400	1,317	45	58
294	Pers: Item 48 misc		3.400	47,568	1,617	2,036
State Total				264,651,288	4,267,876	5,037,626

Alternative Legal Class

Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
124 Farm 1b Hmstd HGA: <32K	0.450	11,764	53	42
125 Ag Hmstd HGA: <76K	1.000	5,599,978	56,000	42,038
126 Ag Hmstd HGA: 76K-500K	1.000	1,708,319	17,083	20,698
127 Ag Hmstd HGA: >500K	1.250	21,080	263	315
128 Farm 1b Hmstd land: <32K	0.450	1,101	5	4
129.1 Ag Hmstd land & bldgs: <115K	0.550	8,592,461	47,259	33,830
129.2 Ag Hmstd land & bldgs: 115K-300K	0.550	6,876,090	37,818	38,968
130 Ag Hmstd land & bldgs: 300K-600K	0.550	3,680,345	20,242	20,247
131 Ag Hmstd land & bldgs: >600K	1.000	2,147,694	21,477	21,066
133 Ag Non-homestead	1.000	8,976,673	89,767	92,492
134 Migrant Housing: <500K	1.000	671	7	7
139 Timberlands	1.000	523,660	5,237	6,260
140 Non-comm seasonal-rec-res: <76K	1.000	6,047,160	60,472	77,402
141 Non-comm seasonal-rec-res: 76K -	1.000	2,303,185	23,032	35,331
142 Non-comm seasonal-rec-res: >500K	1.250	84,790	1,060	1,604
145 Res 1b Hmstd <32K	0.450	190,885	859	847
146 Res Hmstd: <76K	1.000	91,991,668	919,917	886,818
147 Res Hmstd: 76K - 500K	1.000	76,126,770	761,268	954,426

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148	Res Hmstd: > 500K	1.250	1,986,736	24,834	29,911		
150	Res Non-hmstd 1 unit: <76K	1.000	4,549,834	45,498	59,784		
151	Res Non-hmstd 1 unit: 76K - 500K	1.000	2,037,610	20,376	25,642		
152	Res Non-hmstd 1 unit: >500K	1.250	185,603	2,320	2,784		
154	Res Non-hmstd 2-3 units	1.500	2,907,320	43,610	56,403		
157	Regular apartments (4a)	1.800	9,874,375	177,739	231,595		
158	Low income apartments (4d)	0.900	2,563,062	23,068	31,686		
159	Non-prof student housing/Comm Serv	1.500	28,178	423	600		
160	Student housing	1.000	18,625	186	267		
161	Manufactured home park land	1.500	380,689	5,710	6,984		
163	Comm seasonal-rec-res: 1c	1.000	213,410	2,134	2,125		
164	Comm seasonal-rec-res: 4c <500K	1.000	198,594	1,986	3,267		
165	Comm seasonal-rec-res: 4c >500K	1.250	33,868	423	677		
166	Qualifying golf courses	1.250	157,956	1,974	2,235		
169	Commercial pref: <150K	1.500	6,418,319	96,275	187,655		
170	Commercial: >150K	2.000	26,711,500	534,230	1,038,313		
171	Comm competitive zone: <150K	1.500	326	5	7		
172	Comm competitive zone: >150K	2.000	253	5	6		
173	Comm border city: <150K	1.500	36,888	553	851		
174	Comm border city: >150K	2.000	53,035	1,061	1,220		
176	Industrial pref: <150K	1.500	1,139,066	17,086	33,708		
177	Industrial pref: >150K	2.000	10,005,026	200,101	388,201		
180	Ind border city: <150K	1.500	1,332	20	31		
181	Ind border city: >150K	2.000	32,536	651	748		
183	Publ Util: land & bldgs <150K	1.500	79,014	1,185	2,226		
184	Publ Util: land & bldgs >150K	2.000	565,947	11,319	22,021		
185	Publ Util: Electric Generat Mach	2.000	1,545,703	30,914	41,510		
186	Publ Util: Other Machinery	2.000	1,003,434	20,069	36,388		
188	Railroad <150K	1.500	26,143	392	734		
189	Railroad >150K	2.000	479,190	9,584	18,150		
191	Mineral	2.000	3,382	68	153		
192	Misc class 5	2.000	1,241	25	52		
195	Personal: 3f	1.000	8,342	83	104		
196	Non-comm aircraft hangars	1.500	38,899	583	1,034		
197	Pers: Item31 tools & machinery	2.000	122,314	2,446	4,463		
198	Pers: It32 str/leased land: non C/I,SRR	1.000	13,745	137	159		
199	Pers: It32 str/leased land: NCSRR	1.000	44,836	448	602		
200	Pers: It32 str/leased land: 76K-500K	1.000	1,202	12	18		
202	Pers: It32 str/leased land: C/I	2.000	33,029	661	1,281		
203	Pers: Item 33 ag real estate	1.000	12,664	127	150		
205	Pers: It41 str/leased land: C/I	2.000	389,828	7,797	10,963		
206	Pers: It41 str/leased land: NCSRR	1.000	264	3	5		
209	Pers: It41 str/leased land: non C/I,SRR	1.000	80	1	1		
210	Pers: Item41: Border Enterprize Zone	2.000	839	17	19		

House Research

Simulation	2A2	Baseline	Final Pay 2001		Page 36	
02/18/2002	2:43 PM	Alternative	Preliminary Pay 2002		(all figures in \$000s)	
211	Pers: Item 42 struct/RR land		2.000	37,785	756	1,595
213	Pers: It43 leased real estate: non C/I		1.500	5,225	78	120
214	Pers: Item 43 leased real estate: C/I		2.000	231,298	4,626	6,616
215	Pers: Item 44T electric util trans lines		2.000	1,371,555	27,431	52,370
216	Pers: Item 44D electric util distrib lines		2.000	172,286	3,446	6,732
217	Pers: Item 45 syst/gas utils		2.000	1,558,179	31,164	56,224
218	Pers: Item 46 syst/water utils		2.000	2,334	47	91
219	Pers: Item 48 misc		2.000	15,861	317	607
State Total				292,183,052	3,415,819	4,601,483

Baseline Levy Summary

Levy Summary Report

	County	City	Town	School District	Special District	State	Total
Certified NTC	1,576,852	911,836	104,337	2,015,178	197,967	0	4,806,170
Certified MKV	537	10,499	72	369,569	0	0	380,676
Fiscal Disparities Levy	113,824	91,276	1,413	201,602	27,145	0	435,261
Disparity Reduction Aid	12,175	0	837	10,334	0	0	23,346
Spread NTC Levy	1,450,852	820,560	102,088	1,846,427	170,822	0	4,390,749
Spread MKV Levy	537	10,499	72	336,717	0	0	347,825
Tax Incr Financing Levy							341,294
	Homestead Credit	401,030		Taconite credit		15,026	
	Agricultural	55,309		Disparity Reduction		5,677	

Alternative Levy Summary

Levy Summary Report

	County	City	Town	School District	Special District	State	Total
Certified NTC	1,684,830	1,058,753	136,584	838,507	170,638	592,000	3,889,312
Certified MKV	497	11,687	0	229,980	0	0	242,164
Fiscal Disparities Levy	124,203	103,874	1,234	88,286	19,530	0	337,127
Disparity Reduction Aid	9,496	0	669	8,015	0	0	18,180
Spread NTC Levy	1,551,131	954,879	134,681	760,750	151,108	592,000	4,144,549
Spread MKV Levy	497	11,687	0	211,435	0	0	223,620
Tax Incr Financing Levy							255,729
	Homestead Credit	323,858		Taconite credit		15,488	
	Agricultural	17,187		Disparity Reduction		3,074	