

House Research Simulation Report: Property Tax

Simulation #2E1

Date 7/29/2002

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DESCRIPTION

BASELINE: Preliminary Pay 2002

ALTERNATIVE: Projected Pay 2003: End-of-session 2002

This report is a projection of property taxes payable in 2003 compared to payable 2002, incorporating changes made during the 2002 legislative session. The pay 2002 portion of the simulation is based on actual data reported by the counties. The payable 2003 projections result from a joint House-Senate-Revenue Dept. working group. The assumptions underlying the pay 2003 simulation can be found on page iii. This simulation can be compared to simulation "2D1," which compares pay 2002 to pay 2003 under the laws in effect prior to the 2002 session.

KEY POINTS

- **Statewide, property taxes are projected to increase by \$416 million, or 9%,** according to the simulation. Approximately \$135 million of the \$416 million increase is borne by new construction - property appearing on the tax rolls for the first time in 2003. The overall tax increases are projected to be 9.5% in Greater Minnesota and 8.8% in the Metro area.
- **Statewide property tax impacts by property type vary from -9% to +26%.** Property types experiencing the largest increases are low-income apartments (26.4%) and residential homesteads (13.3%). Property types experiencing the largest reductions are a portion of the residential nonhomestead class (-9.1%) and regular apartments (-5%).
- **Statewide, property taxes on existing commercial-industrial property show only a 0.6% increase between pay 2002 to pay 2003.** There are four reasons for the commercial-industrial effect: (i) relatively small growth in commercial-industrial market values due to the economic slowdown; (ii) higher growth in taxable value of other types of property due to the increase in the limited market value limit; (iii) the one-year lag in the fiscal disparities program, causing a portion of the 2001 class rate compression effect to be delayed until 2003; and (iv) little growth in the state levy for pay 2003.

The simulations are estimates only. House Research strives to make property tax simulations accurate, but simulations are only approximations of reality. They depend upon judgments 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: Preliminary Pay 2002**

- **Property values** (limited market values) are actual values reported by county assessors on the abstracts of assessment.
- **Local government levies** are from a survey of county auditors done by the Dept. of Revenue.
- **Tax increment financing (TIF) net tax capacities** are preliminary values from the abstracts of assessment submitted by county assessors to the Dept. of Revenue; the final figures will be reported later this year when the abstracts of tax lists are filed by county auditors.

ASSUMPTIONS:**ALTERNATIVE: Projected Pay 2003: End-of-session 2002**

- **Market values** are based on growth rates derived from actual growth rates in taxable property values between payable year 2001 and payable year 2002 for each type of property within each municipality, with separate rates determined for existing property and new construction. In counties where the county assessor was able to provide growth rates, those rates were used instead. Some adjustments were made to the assumed growth rates based on trends derived from the assessor surveys; specifically, commercial property growth rates were reduced somewhat from the previous year, and apartment growth rates were increased in the metro area and reduced in greater Minnesota. City-by-city growth estimates were provided by the assessors for Dakota, Hennepin and Washington Counties. Growth rates for property types subject to limited market value were adjusted to reflect the higher limited market value growth rate for pay 2003. Market value growth for property types with a tiered class rate structure were assumed to be split between tiers in the same percentages as the growth from pay 2000 to pay 2001, on a city-by-city and a class-by-class basis.
- **School district levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. The baseline pay 2003 levies were developed to match statewide levy estimates by category developed by the Dept. of Children, Families and Learning. Approximately \$68 million of new referendum levies that would need to be approved by the voters are assumed; they are distributed using a uniform rate across all districts except Minneapolis, St. Paul, and districts that passed a new referendum in 2001. Approximately \$63 million of new debt levies that would need to be approved by the voters are assumed; they are allocated proportionately to all districts that had a debt levy in 2002. Baseline levies have been adjusted for actions taken by the 2002 legislature, based on House Research Dept. education finance simulations.
- **County, city, and town levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. The baseline methodology applies each jurisdiction's average growth rate in levy plus aid for the period 1998 to 2001 to its 2002 levy plus aid amount. Levy amounts were derived by subtracting projected aid amounts from the levy plus aid projections. For a few of the larger cities and counties, baseline estimates were amended based on judgments of budget staff for the city or county. Baseline levy estimates were adjusted for changes made by the 2002 legislature in the area of local government aids and taconite aids. Levy limits were modeled for those jurisdictions subject to levy limits, and the levy otherwise determined was reduced if it was found to exceed the levy limit.
- **Special taxing district levies** were generally increased by 12.1%, except for the metro-wide special taxing districts, which were modeled based upon individual levy categories and levy limits governing each category. Metro agency bonded debt levy estimates were provided by metro agency staff.
- **The state property tax levy** is assumed to be \$597.7 million, yielding a tax rate of 53.95%.
- **Fiscal disparities** net tax capacities and distribution levies were modeled by the House Research Dept.
- **Tax increment financing (TIF) net tax capacities** were assumed to increase at the same rate in each jurisdiction as the growth in commercial-industrial net tax capacity.

SIMULATION PARAMETERS

	Baseline	Alternative
Residential Homestead:		
<\$500,000	1.0%	1.0%
>\$500,000	1.25	1.25
Residential Non-homestead:		
Single unit:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
2-3 unit and undeveloped land	1.5	1.25
Apartments:		
Regular	1.8	1.5
Low-income	0.9	1.0
Commercial-Industrial-Public Utility:		
<\$150,000	1.5	1.5
>\$150,000	2.0	2.0
Electric generation machinery	2.0	2.0
Seasonal Recreational Commercial:		
Homestead resorts (1c)	1.0	1.0
Seasonal resorts (4c):		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Seasonal Recreational Residential:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Disabled homestead	0.45	0.45
Agricultural land & buildings:		
Homestead:		
<\$600,000	0.55	0.55
>\$600,000	1.0	1.0
Nonhomestead	1.0	1.0
Credits:		
Homestead:		
Rate	0.4%	0.4%
Maximum	\$304	\$304
Phase-out rate	0.09%	0.09%
Agricultural:		
Rate	0.2%	0.3%
Maximum	\$230	\$345
Phase-out rate		0.05%

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Baseline 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	170,296,059	186,004,193	15,708,134	9.2	1,872,521	2,120,709	248,187	13.3	1.10	1.14
Res NonHmstd 1Un	6,773,047	7,210,200	437,154	6.5	88,221	95,558	7,337	8.3	1.30	1.33
Res NonHmstd 2-3	3,362,204	3,579,355	217,152	6.5	64,656	58,756	-5,900	-9.1	1.92	1.64
Reg Apartments	9,874,375	11,073,103	1,198,728	12.1	231,615	219,929	-11,686	-5.0	2.35	1.99
Low-income Apts	2,563,062	2,918,685	355,624	13.9	31,687	40,068	8,381	26.4	1.24	1.37
Seasonal Rec	9,124,165	9,934,621	810,456	8.9	124,298	134,616	10,318	8.3	1.36	1.36
Com/Ind Lo Tier	7,622,075	7,899,318	277,243	3.6	222,994	223,953	959	0.4	2.93	2.84
Com/Ind Hi Tier	37,994,803	40,073,062	2,078,259	5.5	1,468,016	1,476,758	8,741	0.6	3.86	3.69
Publ U: Elec Gen	1,545,703	1,568,889	23,186	1.5	41,511	42,401	891	2.1	2.69	2.70
Publ U: Other	4,875,062	4,948,188	73,126	1.5	180,524	178,510	-2,015	-1.1	3.70	3.61
Ag Hmstd: House	7,341,140	7,833,679	492,539	6.7	63,095	70,721	7,626	12.1	0.86	0.90
Ag Hmstd: Land	21,297,690	22,589,452	1,291,762	6.1	113,310	116,456	3,146	2.8	0.53	0.52
Ag NonHmstd	9,513,668	9,974,818	461,150	4.8	98,906	104,786	5,880	5.9	1.04	1.05
New Con: Res HS	0	4,612,090	4,612,090	0.0	0	52,931	52,931	0.0	0.00	1.15
New Con: Other	0	2,823,495	2,823,495	0.0	0	81,585	81,585	0.0	0.00	2.89
Total	292,183,052	323,043,149	30,860,097	10.6	4,601,354	5,017,736	416,382	9.0	1.57	1.55

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	3,415,819	3,734,927	319,108	9.3	County	51.70	50.41	0.002	0.00
(-) TIF Tax Capacity	200,480	220,637	20,157	10.1	City/Town	36.31	35.55	0.047	0.04
(-) FD Contrib Tax Cap	215,159	240,563	25,404	11.8	School District	25.38	27.53	0.837	1.023
(=) Taxable Tax Capacity	3,000,180	3,273,727	273,547	9.1	Special District	5.04	5.12	0.000	0.00
FD Distrib Tax Cap	215,153	240,563	25,410	11.8	Total	118.43	118.60	0.887	1.068

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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	54,765,241	59,171,039	4,405,798	8.0	556,052	628,166	72,115	13.0	1.02	1.06
Res NonHmstd 1Un	2,858,524	3,009,993	151,469	5.3	37,020	39,928	2,908	7.9	1.30	1.33
Res NonHmstd 2-3	1,139,294	1,198,792	59,498	5.2	21,882	19,596	-2,286	-10.	1.92	1.63
Reg Apartments	1,698,333	1,766,019	67,686	4.0	40,832	35,827	-5,005	-12.	2.40	2.03
Low-income Apts	774,438	802,360	27,922	3.6	9,864	11,509	1,645	16.7	1.27	1.43
Seasonal Rec	8,832,312	9,616,864	784,553	8.9	119,624	129,560	9,936	8.3	1.35	1.35
Com/Ind Lo Tier	4,211,193	4,341,317	130,124	3.1	122,298	124,418	2,120	1.7	2.90	2.87
Com/Ind Hi Tier	7,200,329	7,651,138	450,809	6.3	270,663	281,160	10,498	3.9	3.76	3.67
Publ U: Elec Gen	1,263,456	1,282,407	18,952	1.5	33,902	35,050	1,148	3.4	2.68	2.73
Publ U: Other	2,984,611	3,029,380	44,769	1.5	107,507	108,242	735	0.7	3.60	3.57
Ag Hmstd: House	6,421,439	6,849,417	427,977	6.7	54,842	61,373	6,531	11.9	0.85	0.90
Ag Hmstd: Land	20,315,035	21,488,015	1,172,980	5.8	108,891	111,809	2,918	2.7	0.54	0.52
Ag NonHmstd	8,932,267	9,340,304	408,037	4.6	92,700	97,966	5,267	5.7	1.04	1.05
New Con: Res HS	0	1,655,696	1,655,696	0.0	0	17,895	17,895	0.0	0.00	1.08
New Con: Other	0	984,599	984,599	0.0	0	23,954	23,954	0.0	0.00	2.43
Total	121,396,470	132,187,339	10,790,869	8.9	1,576,075	1,726,454	150,378	9.5	1.30	1.31

Tax Base

Tax Rates

					Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,285,707	1,393,330	107,622	8.4	County	61.03	58.23	0.006	0.00
(-) TIF Tax Capacity	36,005	39,469	3,464	9.6	City/Town	32.67	33.31	0.015	0.01
(-) FD Contrib Tax Cap	878	1,392	514	58.6	School District	24.03	26.37	0.474	0.738
(=) Taxable Tax Capacity	1,248,825	1,352,469	103,644	8.3	Special District	1.71	1.76	0.000	0.00
FD Distrib Tax Cap	884	1,392	508	57.5	Total	119.44	119.67	0.494	0.758

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	61,600	66,600	8.1	520	581	61	11.8	0.843	0.872
Res Hmstd: Avg Val	92,400	99,800	8.0	860	987	127	14.8	0.930	0.989
Res Hmstd: Hi Val	123,300	133,200	8.0	1,272	1,442	170	13.4	1.031	1.082
Res Hmstd: Ex-Hi Val	184,900	199,800	8.1	2,094	2,350	256	12.2	1.132	1.176
Apartment (Mkt rate)	300,000	312,000	4.0	6,598	5,837	-761	-11.	2.199	1.870
Seas Rec: Lo Val	50,000	54,400	8.8	714	768	55	7.7	1.427	1.412
Seas Rec: Hi Val	150,000	163,300	8.9	2,399	2,589	190	7.9	1.599	1.585
Comm/Ind: Lo Val	150,000	159,400	6.3	4,071	4,354	283	7.0	2.713	2.731
Comm/Ind: Med Val	300,000	318,800	6.3	9,473	10,010	536	5.7	3.157	3.139
Comm/Ind: Hi Val	1,000,000	1,062,600	6.3	34,686	36,401	1,715	4.9	3.468	3.425

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METRO AREA

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	115,530,818	126,833,154	11,302,336	9.8	1,316,470	1,492,542	176,073	13.4	1.14	1.18
Res NonHmstd 1Un	3,914,523	4,200,207	285,685	7.3	51,201	55,630	4,429	8.6	1.31	1.32
Res NonHmstd 2-3	2,222,910	2,380,563	157,653	7.1	42,774	39,159	-3,614	-8.5	1.92	1.64
Reg Apartments	8,176,042	9,307,084	1,131,042	13.8	190,783	184,102	-6,681	-3.5	2.33	1.98
Low-income Apts	1,788,624	2,116,326	327,702	18.3	21,823	28,560	6,736	30.9	1.22	1.35
Seasonal Rec	291,853	317,757	25,903	8.9	4,674	5,056	382	8.2	1.60	1.59
Com/Ind Lo Tier	3,410,882	3,558,001	147,119	4.3	100,696	99,535	-1,161	-1.2	2.95	2.80
Com/Ind Hi Tier	30,794,474	32,421,925	1,627,450	5.3	1,197,354	1,195,597	-1,756	-0.1	3.89	3.69
Publ U: Elec Gen	282,247	286,481	4,234	1.5	7,609	7,351	-257	-3.4	2.70	2.57
Publ U: Other	1,890,451	1,918,807	28,357	1.5	73,018	70,268	-2,750	-3.8	3.86	3.66
Ag Hmstd: House	919,701	984,263	64,562	7.0	8,252	9,348	1,096	13.3	0.90	0.95
Ag Hmstd: Land	982,655	1,101,437	118,782	12.1	4,419	4,647	228	5.2	0.45	0.42
Ag NonHmstd	581,402	634,515	53,113	9.1	6,207	6,819	613	9.9	1.07	1.07
New Con: Res HS	0	2,956,394	2,956,394	0.0	0	35,036	35,036	0.0	0.00	1.19
New Con: Other	0	1,838,896	1,838,896	0.0	0	57,631	57,631	0.0	0.00	3.13
Total	170,786,582	190,855,810	20,069,228	11.8	3,025,279	3,291,282	266,003	8.8	1.77	1.72

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	2,130,112	2,341,598	211,486	9.9	County	45.05	44.90	0.000	0.00
(-) TIF Tax Capacity	164,475	181,168	16,693	10.1	City/Town	38.90	37.12	0.063	0.05
(-) FD Contrib Tax Cap	214,282	239,172	24,890	11.6	School District	26.34	28.35	1.018	1.162
(=) Taxable Tax Capacity	1,751,355	1,921,258	169,903	9.7	Special District	7.41	7.47	0.000	0.00
FD Distrib Tax Cap	214,269	239,172	24,902	11.6	Total	117.70	117.85	1.081	1.219

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	105,000	115,300	9.8	1,071	1,231	159	14.9	1.020	1.067	
Res Hmstd: Avg Val	157,500	172,900	9.8	1,793	2,032	238	13.3	1.138	1.175	
Res Hmstd: Hi Val	210,000	230,500	9.8	2,515	2,833	317	12.6	1.197	1.228	
Res Hmstd: Ex-Hi Val	315,000	345,800	9.8	3,959	4,436	477	12.0	1.256	1.282	
Apartment (Mkt rate)	300,000	341,500	13.8	6,680	6,453	-227	-3.4	2.226	1.889	
Comm/Ind: Lo Val	150,000	157,900	5.3	4,383	4,448	65	1.5	2.921	2.816	
Comm/Ind: Med Val	300,000	315,900	5.3	10,172	10,225	53	0.5	3.390	3.236	
Comm/Ind: Hi Val	1,000,000	1,052,800	5.3	37,189	37,168	-22	-0.1	3.718	3.530	

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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	2,936,154	3,079,082	142,928	4.9	33,626	39,249	5,623	16.7	1.15	1.27
Res NonHmstd 1Un	184,155	191,350	7,194	3.9	2,710	2,993	283	10.5	1.47	1.56
Res NonHmstd 2-3	70,507	73,575	3,068	4.4	1,438	1,325	-113	-7.8	2.04	1.80
Reg Apartments	182,204	187,005	4,801	2.6	4,390	4,077	-313	-7.1	2.41	2.18
Low-income Apts	78,448	79,934	1,486	1.9	1,019	1,215	196	19.3	1.30	1.52
Seasonal Rec	65,513	71,591	6,079	9.3	1,057	1,147	91	8.6	1.61	1.60
Com/Ind Lo Tier	438,139	446,910	8,771	2.0	12,886	13,127	242	1.9	2.94	2.94
Com/Ind Hi Tier	551,058	570,101	19,043	3.5	18,744	19,114	370	2.0	3.40	3.35
Publ U: Elec Gen	21,241	21,560	319	1.5	444	458	14	3.1	2.09	2.12
Publ U: Other	90,337	91,692	1,355	1.5	3,459	3,505	46	1.3	3.83	3.82
Ag Hmstd: House	15,071	16,069	998	6.6	169	194	25	14.8	1.12	1.21
Ag Hmstd: Land	20,266	21,228	962	4.7	143	142	-1	-0.6	0.71	0.67
Ag NonHmstd	23,221	24,237	1,016	4.4	330	357	27	8.2	1.42	1.47
New Con: Res HS	0	63,987	63,987	0.0	0	837	837	0.0	0.00	1.31
New Con: Other	0	57,094	57,094	0.0	0	1,456	1,456	0.0	0.00	2.55
Total	4,676,315	4,995,415	319,100	6.8	80,414	89,196	8,782	10.9	1.72	1.79

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	57,153	60,336	3,184	5.6	County	65.01	63.92	0.000	0.00
(-) TIF Tax Capacity	2,870	3,038	168	5.9	City/Town	49.72	50.28	0.060	0.05
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.33	26.34	0.473	0.816
(=) Taxable Tax Capacity	54,283	57,298	3,016	5.6	Special District	4.32	4.60	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	138.37	145.14	0.533	0.872

**Tax Burdens on
Hypothetical**

	Taxable Market Value			Pctg Chng	Net Tax			Pctg Chng	Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change		Base	Alter
Res Hmstd: Lo Val	44,700	46,900	4.9	464	534	70	15.2	1.037	1.138	
Res Hmstd: Avg Val	67,100	70,400	4.9	696	802	106	15.2	1.037	1.138	
Res Hmstd: Hi Val	89,500	93,900	4.9	994	1,157	163	16.3	1.110	1.231	
Res Hmstd: Ex-Hi Val	134,200	140,700	4.8	1,677	1,919	242	14.4	1.249	1.363	
Apartment (Mkt rate)	300,000	307,900	2.6	7,632	6,972	-660	-8.7	2.543	2.264	
Comm/Ind: Lo Val	150,000	155,200	3.5	4,502	4,822	320	7.1	3.001	3.106	
Comm/Ind: Med Val	300,000	310,400	3.5	10,479	11,137	658	6.3	3.492	3.587	
Comm/Ind: Hi Val	1,000,000	1,034,600	3.5	38,369	40,604	2,235	5.8	3.836	3.924	

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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	2,743,506	2,938,395	194,889	7.1	22,612	26,128	3,516	15.6	0.82	0.89
Res NonHmstd 1Un	157,001	164,751	7,750	4.9	1,749	1,928	179	10.2	1.11	1.17
Res NonHmstd 2-3	45,077	46,979	1,902	4.2	684	618	-66	-9.6	1.52	1.32
Reg Apartments	4,746	4,987	241	5.1	83	73	-10	-12.	1.76	1.47
Low-income Apts	223	225	2	1.0	3	3	0	16.5	1.17	1.35
Seasonal Rec	1,518,820	1,651,123	132,302	8.7	19,455	20,839	1,384	7.1	1.28	1.26
Com/Ind Lo Tier	100,527	104,445	3,918	3.9	2,479	2,573	94	3.8	2.47	2.46
Com/Ind Hi Tier	110,448	115,488	5,040	4.6	3,683	3,859	175	4.8	3.33	3.34
Publ U: Elec Gen	4,946	5,020	74	1.5	113	115	3	2.2	2.28	2.30
Publ U: Other	405,077	411,153	6,076	1.5	13,362	13,881	519	3.9	3.30	3.38
Ag Hmstd: House	906,036	946,282	40,246	4.4	7,399	8,363	964	13.0	0.82	0.88
Ag Hmstd: Land	3,287,395	3,404,294	116,899	3.6	17,737	17,917	180	1.0	0.54	0.53
Ag NonHmstd	1,996,120	2,043,788	47,668	2.4	21,380	22,429	1,050	4.9	1.07	1.10
New Con: Res HS	0	91,954	91,954	0.0	0	820	820	0.0	0.00	0.89
New Con: Other	0	56,179	56,179	0.0	0	847	847	0.0	0.00	1.51
Total	11,279,923	11,985,064	705,141	6.3	110,738	120,392	9,654	8.7	0.98	1.00

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	105,271	111,942	6,672	6.3	County	60.95 59.41	0.000	0.00
(-) TIF Tax Capacity	68	75	8	11.4	City/Town	18.31 18.41	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.39 23.10	0.467	0.906
(=) Taxable Tax Capacity	105,203	111,867	6,664	6.3	Special District	4.22 4.45	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	103.87 105.36	0.467	0.906

**Tax Burdens on
Hypothetical**

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base
Res Hmstd: Lo Val	63,900	68,400	7.0	438	509	71	16.2	0.685	0.744
Res Hmstd: Avg Val	95,900	102,700	7.1	755	895	140	18.6	0.787	0.871
Res Hmstd: Hi Val	127,800	136,900	7.1	1,130	1,317	188	16.6	0.883	0.962
Res Hmstd: Ex-Hi Val	191,700	205,300	7.1	1,881	2,162	281	14.9	0.981	1.052
Seas Rec: Lo Val	50,000	54,400	8.8	636	691	55	8.6	1.271	1.269
Seas Rec: Hi Val	150,000	163,100	8.7	2,165	2,352	187	8.6	1.443	1.442
Comm/Ind: Lo Val	150,000	156,800	4.5	3,716	3,943	227	6.1	2.477	2.514
Comm/Ind: Med Val	300,000	313,700	4.6	8,647	9,085	437	5.1	2.882	2.895
Comm/Ind: Hi Val	1,000,000	1,045,600	4.6	31,660	33,068	1,408	4.4	3.166	3.162

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NORTH 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	1,948,583	2,099,250	150,667	7.7	19,763	22,507	2,745	13.9	1.01	1.07
Res NonHmstd 1Un	158,362	170,958	12,596	8.0	2,045	2,290	245	12.0	1.29	1.34
Res NonHmstd 2-3	64,617	69,370	4,753	7.4	1,221	1,147	-75	-6.1	1.89	1.65
Reg Apartments	83,816	90,287	6,470	7.7	2,088	1,924	-164	-7.9	2.49	2.13
Low-income Apts	56,757	58,910	2,153	3.8	757	888	131	17.3	1.33	1.51
Seasonal Rec	808,268	878,617	70,348	8.7	11,158	12,122	964	8.6	1.38	1.38
Com/Ind Lo Tier	364,288	378,349	14,061	3.9	10,638	10,999	360	3.4	2.92	2.91
Com/Ind Hi Tier	565,403	621,788	56,385	10.0	20,733	22,692	1,959	9.4	3.67	3.65
Publ U: Elec Gen	955	969	14	1.5	28	29	1	2.9	2.98	3.02
Publ U: Other	64,712	65,683	971	1.5	2,573	2,595	22	0.9	3.98	3.95
Ag Hmstd: House	16,041	17,079	1,039	6.5	165	181	16	9.7	1.03	1.06
Ag Hmstd: Land	17,001	18,896	1,895	11.1	87	89	1	1.4	0.51	0.47
Ag NonHmstd	17,490	18,754	1,264	7.2	192	210	18	9.5	1.10	1.12
New Con: Res HS	0	54,340	54,340	0.0	0	582	582	0.0	0.00	1.07
New Con: Other	0	92,061	92,061	0.0	0	2,619	2,619	0.0	0.00	2.85
Total	4,166,295	4,635,313	469,018	11.3	71,449	80,873	9,424	13.2	1.71	1.74

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	50,732	56,332	5,600	11.0	County	55.81	52.08	0.000	0.00
(-) TIF Tax Capacity	2,214	2,577	364	16.4	City/Town	42.42	41.91	0.018	0.01
(-) FD Contrib Tax Cap	0	35	35	0.0	School District	21.54	28.76	0.429	0.511
(=) Taxable Tax Capacity	48,519	53,719	5,200	10.7	Special District	0.89	0.91	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	120.67	123.67	0.446	0.527

**Tax Burdens on
Hypothetical**

	Taxable Market Value			Pctg Chng	Net Tax			Pctg Chng	Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change		Base	Alter
Res Hmstd: Lo Val	50,500	54,400	3,900	7.7	430	484	54	12.5	0.851	0.889
Res Hmstd: Avg Val	75,800	81,700	5,900	7.8	645	755	109	16.9	0.851	0.923
Res Hmstd: Hi Val	101,100	108,900	7,800	7.7	984	1,130	146	14.8	0.972	1.037
Res Hmstd: Ex-Hi Val	151,600	163,300	11,700	7.7	1,661	1,880	219	13.2	1.095	1.151
Apartment (Mkt rate)	300,000	323,200	23,200	7.7	6,650	6,166	-484	-7.3	2.216	1.907
Comm/Ind: Lo Val	150,000	165,000	15,000	10.0	4,091	4,616	525	12.8	2.727	2.797
Comm/Ind: Med Val	300,000	329,900	29,900	10.0	9,523	10,561	1,038	10.9	3.174	3.201
Comm/Ind: Hi Val	1,000,000	1,099,700	99,700	10.0	34,874	38,312	3,438	9.9	3.487	3.483

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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	3,223,967	3,481,122	257,155	8.0	27,464	31,408	3,944	14.4	0.85	0.90
Res NonHmstd 1Un	192,816	206,528	13,712	7.1	2,094	2,297	203	9.7	1.09	1.11
Res NonHmstd 2-3	44,447	46,820	2,373	5.3	726	669	-57	-7.9	1.63	1.43
Reg Apartments	5,432	5,717	284	5.2	110	100	-10	-9.4	2.03	1.74
Low-income Apts	690	701	11	1.6	9	10	1	11.3	1.25	1.37
Seasonal Rec	2,393,419	2,615,064	221,645	9.3	30,296	32,404	2,108	7.0	1.27	1.24
Com/Ind Lo Tier	130,752	137,493	6,741	5.2	3,240	3,379	139	4.3	2.48	2.46
Com/Ind Hi Tier	86,540	91,640	5,100	5.9	2,823	2,964	140	5.0	3.26	3.23
Publ U: Elec Gen	8,761	8,892	131	1.5	205	217	12	5.9	2.34	2.44
Publ U: Other	297,033	301,489	4,455	1.5	11,262	11,260	-2	0.0	3.79	3.73
Ag Hmstd: House	613,998	663,133	49,135	8.0	6,041	6,787	746	12.4	0.98	1.02
Ag Hmstd: Land	984,099	1,092,351	108,252	11.0	5,553	5,710	157	2.8	0.56	0.52
Ag NonHmstd	357,899	386,679	28,780	8.0	4,450	4,869	419	9.4	1.24	1.26
New Con: Res HS	0	106,232	106,232	0.0	0	1,004	1,004	0.0	0.00	0.95
New Con: Other	0	82,499	82,499	0.0	0	1,172	1,172	0.0	0.00	1.42
Total	8,339,852	9,226,360	886,507	10.6	94,272	104,248	9,976	10.6	1.13	1.13

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	83,901	92,409	8,507	10.1	County	62.96	59.04	0.000	0.00
(-) TIF Tax Capacity	14	15	1	6.3	City/Town	19.73	19.89	0.000	0.01
(-) FD Contrib Tax Cap	0	23	23	0.0	School District	24.56	28.98	0.321	0.470
(=) Taxable Tax Capacity	83,887	92,370	8,483	10.1	Special District	0.73	0.73	0.000	0.00
FD Distrib Tax Cap	0	0	0	57.5	Total	107.98	108.65	0.321	0.484

**Tax Burdens on
Hypothetical**

	Taxable Market Value			Pctg Chng	Net Tax			Pctg Chng	Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change		Base	Alter
Res Hmstd: Lo Val	64,100	69,200	8.0	456	509	52	11.4	0.711	0.734	
Res Hmstd: Avg Val	96,200	103,900	8.0	784	900	116	14.8	0.814	0.866	
Res Hmstd: Hi Val	128,200	138,400	8.0	1,168	1,323	154	13.2	0.911	0.955	
Res Hmstd: Ex-Hi Val	192,400	207,700	8.0	1,940	2,172	232	11.9	1.008	1.045	
Seas Rec: Lo Val	50,000	54,600	9.2	656	711	55	8.3	1.312	1.302	
Seas Rec: Hi Val	150,000	163,900	9.3	2,227	2,419	192	8.6	1.484	1.475	
Comm/Ind: Lo Val	150,000	158,800	5.9	3,787	4,021	235	6.2	2.524	2.532	
Comm/Ind: Med Val	300,000	317,700	5.9	8,819	9,266	446	5.1	2.939	2.916	
Comm/Ind: Hi Val	1,000,000	1,058,900	5.9	32,306	33,728	1,422	4.4	3.230	3.185	

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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	1,611,258	1,751,540	140,282	8.7	12,595	16,395	3,800	30.2	0.78	0.94
Res NonHmstd 1Un	100,353	108,050	7,698	7.7	1,636	1,897	260	15.9	1.63	1.76
Res NonHmstd 2-3	32,198	34,608	2,410	7.5	776	742	-34	-4.4	2.41	2.14
Reg Apartments	46,608	47,084	476	1.0	1,306	1,179	-127	-9.7	2.80	2.50
Low-income Apts	49,683	50,045	362	0.7	726	866	140	19.2	1.46	1.73
Seasonal Rec	98,222	106,130	7,908	8.1	1,582	1,694	111	7.0	1.61	1.60
Com/Ind Lo Tier	231,800	236,379	4,579	2.0	7,730	7,903	173	2.2	3.33	3.34
Com/Ind Hi Tier	262,876	270,935	8,058	3.1	11,611	12,015	404	3.5	4.42	4.43
Publ U: Elec Gen	198,300	201,275	2,975	1.5	5,149	5,360	211	4.1	2.60	2.66
Publ U: Other	106,079	107,670	1,591	1.5	4,186	4,256	70	1.7	3.95	3.95
Ag Hmstd: House	3,526	3,829	304	8.6	28	37	9	31.6	0.79	0.96
Ag Hmstd: Land	2,235	2,435	200	8.9	9	10	1	8.8	0.40	0.40
Ag NonHmstd	24,057	24,974	917	3.8	361	408	47	13.0	1.50	1.63
New Con: Res HS	0	22,850	22,850	0.0	0	227	227	0.0	0.00	0.99
New Con: Other	0	28,483	28,483	0.0	0	976	976	0.0	0.00	3.43
Total	2,767,196	2,996,289	229,093	8.3	47,696	53,964	6,268	13.1	1.72	1.80

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	34,940	37,410	2,469	7.1	County	73.51	70.58	0.000	0.00
(-) TIF Tax Capacity	1,406	1,481	75	5.3	City/Town	52.59	69.94	0.037	0.04
(-) FD Contrib Tax Cap	559	914	355	63.6	School District	23.68	16.25	0.290	0.602
(=) Taxable Tax Capacity	32,976	35,015	2,039	6.2	Special District	2.25	2.33	0.000	0.00
FD Distrib Tax Cap	630	992	362	57.5	Total	152.03	159.10	0.328	0.651

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates		
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	38,700	42,100	3,400	8.8	152	214	62	40.9	0.392	0.507
Res Hmstd: Avg Val	58,100	63,200	5,100	8.8	355	479	124	34.9	0.610	0.757
Res Hmstd: Hi Val	77,400	84,100	6,700	8.7	584	781	197	33.7	0.754	0.928
Res Hmstd: Ex-Hi Val	116,200	126,300	10,100	8.7	1,222	1,518	296	24.2	1.051	1.201
Apartment (Mkt rate)	300,000	303,100	3,100	1.0	8,308	7,431	-877	-10.0	2.769	2.451
Comm/Ind: Lo Val	150,000	154,600	4,600	3.1	4,825	5,085	260	5.4	3.216	3.288
Comm/Ind: Med Val	300,000	309,200	9,200	3.1	11,241	11,766	524	4.7	3.747	3.805
Comm/Ind: Hi Val	1,000,000	1,030,700	30,700	3.1	41,186	42,944	1,758	4.3	4.118	4.166

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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	2,577,985	2,802,953	224,969	8.7	17,319	22,205	4,886	28.2	0.67	0.79
Res NonHmstd 1Un	116,537	126,263	9,726	8.3	1,397	1,664	267	19.1	1.20	1.32
Res NonHmstd 2-3	19,632	20,652	1,020	5.2	320	323	2	0.6	1.63	1.56
Reg Apartments	2,304	2,395	91	4.0	47	44	-2	-4.9	2.02	1.85
Low-income Apts	492	519	27	5.5	6	7	1	13.5	1.22	1.32
Seasonal Rec	2,132,958	2,326,984	194,026	9.1	29,232	32,339	3,107	10.6	1.37	1.39
Com/Ind Lo Tier	60,118	62,792	2,674	4.4	1,653	1,725	72	4.3	2.75	2.75
Com/Ind Hi Tier	112,234	115,503	3,270	2.9	4,181	4,373	192	4.6	3.73	3.79
Publ U: Elec Gen	1,126	1,142	17	1.5	24	28	4	15.0	2.15	2.43
Publ U: Other	211,825	215,002	3,177	1.5	7,617	7,772	155	2.0	3.60	3.62
Ag Hmstd: House	118,837	126,673	7,836	6.6	590	730	140	23.7	0.50	0.58
Ag Hmstd: Land	124,281	134,449	10,168	8.2	335	336	1	0.4	0.27	0.25
Ag NonHmstd	220,109	229,473	9,364	4.3	2,581	2,856	275	10.7	1.17	1.24
New Con: Res HS	0	48,688	48,688	0.0	0	378	378	0.0	0.00	0.78
New Con: Other	0	48,880	48,880	0.0	0	809	809	0.0	0.00	1.66
Total	5,698,437	6,262,370	563,933	9.9	65,304	75,591	10,287	15.8	1.15	1.21

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	60,079	65,779	5,700	9.5	County	75.77	73.06	0.000	0.00
(-) TIF Tax Capacity	364	409	45	12.5	City/Town	13.37	23.78	0.000	0.00
(-) FD Contrib Tax Cap	319	417	98	30.8	School District	18.98	16.12	0.210	0.475
(=) Taxable Tax Capacity	59,397	64,953	5,556	9.4	Special District	4.33	4.47	0.000	0.00
FD Distrib Tax Cap	254	395	141	55.7	Total	112.46	117.43	0.210	0.475

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates		
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	63,800	69,400	5,600	8.8	205	281	76	37.1	0.320	0.404
Res Hmstd: Avg Val	95,700	104,100	8,400	8.8	520	703	183	35.2	0.543	0.675
Res Hmstd: Hi Val	127,600	138,700	11,100	8.7	914	1,157	243	26.6	0.716	0.834
Res Hmstd: Ex-Hi Val	191,300	208,000	16,700	8.7	1,702	2,066	365	21.4	0.889	0.993
Seas Rec: Lo Val	50,000	54,500	4,500	9.0	679	758	79	11.6	1.357	1.390
Seas Rec: Hi Val	150,000	163,600	13,600	9.1	2,294	2,558	264	11.5	1.529	1.563
Comm/Ind: Lo Val	150,000	154,400	4,400	2.9	3,954	4,123	170	4.3	2.635	2.670
Comm/Ind: Med Val	300,000	308,700	8,700	2.9	9,215	9,543	328	3.6	3.071	3.091
Comm/Ind: Hi Val	1,000,000	1,029,100	29,100	2.9	33,766	34,843	1,078	3.2	3.376	3.385

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DULUTH AREA

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	2,935,602	3,214,484	278,882	9.5	34,460	37,948	3,488	10.1	1.17	1.18
Res NonHmstd 1Un	158,924	174,019	15,095	9.5	2,250	2,442	193	8.6	1.42	1.40
Res NonHmstd 2-3	90,459	98,880	8,420	9.3	1,917	1,722	-194	-10.	2.12	1.74
Reg Apartments	127,424	127,424	0	0.0	3,228	2,635	-593	-18.	2.53	2.07
Low-income Apts	54,990	54,990	0	0.0	693	762	69	10.0	1.26	1.39
Seasonal Rec	61,225	66,589	5,364	8.8	1,043	1,105	62	6.0	1.70	1.66
Com/Ind Lo Tier	171,000	173,040	2,040	1.2	5,159	5,033	-125	-2.4	3.02	2.91
Com/Ind Hi Tier	463,065	474,506	11,441	2.5	18,488	18,206	-283	-1.5	3.99	3.84
Publ U: Elec Gen	694	704	10	1.5	19	19	0	-0.7	2.77	2.71
Publ U: Other	112,240	113,923	1,684	1.5	4,487	4,369	-118	-2.6	4.00	3.84
Ag Hmstd: House	10,982	11,876	894	8.1	133	143	9	7.1	1.21	1.20
Ag Hmstd: Land	8,358	9,819	1,461	17.5	53	52	-1	-2.0	0.63	0.53
Ag NonHmstd	13,832	14,944	1,112	8.0	201	211	10	5.0	1.45	1.41
New Con: Res HS	0	45,360	45,360	0.0	0	554	554	0.0	0.00	1.22
New Con: Other	0	33,941	33,941	0.0	0	888	888	0.0	0.00	2.62
Total	4,208,794	4,614,499	405,705	9.6	72,132	76,091	3,959	5.5	1.71	1.65

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	50,044	53,892	3,848	7.7	County	89.66	84.68	0.000	0.00
(-) TIF Tax Capacity	4,655	4,877	222	4.8	City/Town	29.56	28.35	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.41	21.34	0.000	0.372
(=) Taxable Tax Capacity	45,389	49,015	3,626	8.0	Special District	3.14	3.25	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	142.77	137.61	0.000	0.372

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	63,100	69,100	6,000	9.5	649	700	52	8.0	1.027	1.013
Res Hmstd: Avg Val	94,700	103,700	9,000	9.5	1,065	1,186	122	11.4	1.124	1.144
Res Hmstd: Hi Val	126,300	138,300	12,000	9.5	1,545	1,707	162	10.5	1.222	1.233
Res Hmstd: Ex-Hi Val	189,400	207,400	18,000	9.5	2,502	2,745	243	9.7	1.321	1.323
Apartment (Mkt rate)	300,000	300,000	0	0.0	7,710	6,304	-1,406	-18.	2.569	2.101
Comm/Ind: Lo Val	150,000	153,700	3,700	2.5	4,521	4,509	-12	-0.3	3.014	2.933
Comm/Ind: Med Val	300,000	307,400	7,400	2.5	10,550	10,455	-95	-0.9	3.516	3.400
Comm/Ind: Hi Val	1,000,000	1,024,700	24,700	2.5	38,683	38,202	-481	-1.2	3.868	3.728

House Research

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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	1,775,194	1,930,931	155,736	8.8	24,151	26,847	2,696	11.2	1.36	1.39
Res NonHmstd 1Un	100,385	104,801	4,416	4.4	1,662	1,757	96	5.8	1.66	1.68
Res NonHmstd 2-3	47,073	49,463	2,390	5.1	1,137	1,006	-131	-11.	2.42	2.03
Reg Apartments	59,320	61,208	1,888	3.2	1,773	1,527	-246	-13.	2.99	2.49
Low-income Apts	57,941	58,954	1,013	1.7	887	1,009	123	13.8	1.53	1.71
Seasonal Rec	38,294	41,487	3,193	8.3	825	886	61	7.4	2.15	2.14
Com/Ind Lo Tier	216,900	222,587	5,687	2.6	7,274	7,351	77	1.1	3.35	3.30
Com/Ind Hi Tier	303,342	312,354	9,012	3.0	13,411	13,493	82	0.6	4.42	4.32
Publ U: Elec Gen	1,196	1,214	18	1.5	39	39	1	1.6	3.24	3.24
Publ U: Other	68,673	69,703	1,030	1.5	2,992	2,994	2	0.1	4.36	4.30
Ag Hmstd: House	43,522	45,014	1,492	3.4	504	567	63	12.6	1.16	1.26
Ag Hmstd: Land	35,532	40,292	4,760	13.4	205	215	10	4.7	0.58	0.53
Ag NonHmstd	17,546	18,881	1,335	7.6	255	276	22	8.4	1.45	1.46
New Con: Res HS	0	86,819	86,819	0.0	0	1,200	1,200	0.0	0.00	1.38
New Con: Other	0	35,848	35,848	0.0	0	1,108	1,108	0.0	0.00	3.09
Total	2,764,918	3,079,556	314,638	11.4	55,114	60,277	5,163	9.4	1.99	1.96

Tax Base

Tax Rates

	Taxable Market				Pctg Chng		Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng			Base	Alter	Base	Alter
Total Tax Capacity	32,937	36,175	3,238	9.8		County	73.51	69.79	0.017	0.01
(-) TIF Tax Capacity	1,801	1,902	101	5.6		City/Town	54.43	52.64	0.048	0.04
(-) FD Contrib Tax Cap	0	0	0	0.0		School District	30.11	33.53	0.387	0.681
(=) Taxable Tax Capacity	31,135	34,273	3,137	10.1		Special District	1.25	1.26	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0		Total	159.30	157.22	0.452	0.739

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	60,800	66,100	8.7	753	824	71	9.4	1.238	1.246	
Res Hmstd: Avg Val	91,100	99,100	8.8	1,202	1,348	146	12.2	1.319	1.360	
Res Hmstd: Hi Val	121,500	132,200	8.8	1,727	1,923	195	11.3	1.421	1.454	
Res Hmstd: Ex-Hi Val	182,300	198,300	8.8	2,778	3,070	292	10.5	1.523	1.548	
Apartment (Mkt rate)	300,000	309,500	3.2	8,738	7,528	-1,210	-13.	2.912	2.432	
Comm/Ind: Lo Val	150,000	154,500	3.0	4,961	5,056	95	1.9	3.307	3.272	
Comm/Ind: Med Val	300,000	308,900	3.0	11,553	11,691	138	1.2	3.850	3.784	
Comm/Ind: Hi Val	1,000,000	1,029,700	3.0	42,316	42,666	350	0.8	4.231	4.143	

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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	2,876,808	3,146,265	269,457	9.4	32,049	36,672	4,622	14.4	1.11	1.17
Res NonHmstd 1Un	144,721	152,476	7,755	5.4	1,926	2,089	163	8.5	1.33	1.37
Res NonHmstd 2-3	44,743	46,780	2,036	4.6	881	785	-96	-10.	1.97	1.68
Reg Apartments	3,362	3,403	41	1.2	77	67	-11	-13.	2.30	1.96
Low-income Apts	43	44	0	1.0	1	1	0	11.4	1.31	1.44
Seasonal Rec	717,338	780,990	63,651	8.9	11,128	12,168	1,040	9.3	1.55	1.56
Com/Ind Lo Tier	62,794	65,474	2,679	4.3	1,810	1,864	54	3.0	2.88	2.85
Com/Ind Hi Tier	37,943	39,684	1,741	4.6	1,464	1,505	41	2.8	3.86	3.79
Publ U: Elec Gen	8,046	8,167	121	1.5	245	260	15	6.2	3.04	3.18
Publ U: Other	144,356	146,521	2,165	1.5	5,666	5,693	27	0.5	3.93	3.89
Ag Hmstd: House	691,214	726,767	35,553	5.1	7,406	8,116	710	9.6	1.07	1.12
Ag Hmstd: Land	675,764	767,714	91,951	13.6	3,752	3,742	-10	-0.3	0.56	0.49
Ag NonHmstd	216,159	234,887	18,728	8.7	2,869	3,142	273	9.5	1.33	1.34
New Con: Res HS	0	117,330	117,330	0.0	0	1,372	1,372	0.0	0.00	1.17
New Con: Other	0	34,251	34,251	0.0	0	585	585	0.0	0.00	1.71
Total	5,623,291	6,270,751	647,460	11.5	69,273	78,059	8,786	12.7	1.23	1.24

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	55,648	61,686	6,038	10.9	County	75.32 72.25	0.033	0.03
(-) TIF Tax Capacity	52	53	1	2.8	City/Town	23.15 22.61	0.000	0.00
(-) FD Contrib Tax Cap	0	2	2	0.0	School District	30.74 34.71	0.328	0.633
(=) Taxable Tax Capacity	55,596	61,632	6,035	10.9	Special District	1.09 1.10	0.000	0.00
FD Distrib Tax Cap	0	4	4	0.0	Total	130.30 130.68	0.361	0.663

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates		
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	71,200	77,900	6,700	9.4	669	767	99	14.8	0.939	0.985
Res Hmstd: Avg Val	106,700	116,700	10,000	9.4	1,152	1,335	183	15.8	1.080	1.143
Res Hmstd: Hi Val	142,300	155,600	13,300	9.3	1,661	1,904	243	14.6	1.167	1.223
Res Hmstd: Ex-Hi Val	213,500	233,500	20,000	9.4	2,679	3,044	365	13.6	1.254	1.303
Seas Rec: Lo Val	50,000	54,400	4,400	8.8	768	828	60	7.9	1.535	1.522
Seas Rec: Hi Val	150,000	163,300	13,300	8.9	2,562	2,769	207	8.1	1.707	1.695
Comm/Ind: Lo Val	150,000	156,900	6,900	4.6	4,295	4,513	218	5.1	2.863	2.876
Comm/Ind: Med Val	300,000	313,800	13,800	4.6	10,003	10,411	407	4.1	3.334	3.317
Comm/Ind: Hi Val	1,000,000	1,045,900	45,900	4.6	36,643	37,929	1,286	3.5	3.664	3.626

House Research

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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	6,012,515	6,580,441	567,926	9.4	66,046	75,649	9,603	14.5	1.10	1.15
Res NonHmstd 1Un	239,843	252,396	12,552	5.2	3,147	3,366	219	7.0	1.31	1.33
Res NonHmstd 2-3	183,764	193,623	9,859	5.4	3,555	3,162	-393	-11.	1.93	1.63
Reg Apartments	395,748	411,386	15,638	4.0	9,402	8,313	-1,089	-11.	2.38	2.02
Low-income Apts	169,826	179,649	9,822	5.8	2,038	2,446	408	20.0	1.20	1.36
Seasonal Rec	37,445	40,957	3,513	9.4	607	663	56	9.2	1.62	1.62
Com/Ind Lo Tier	508,797	524,101	15,304	3.0	14,609	14,939	330	2.3	2.87	2.85
Com/Ind Hi Tier	1,286,730	1,378,462	91,731	7.1	48,847	51,652	2,805	5.7	3.80	3.75
Publ U: Elec Gen	664,593	674,562	9,969	1.5	16,874	17,264	390	2.3	2.54	2.56
Publ U: Other	361,479	366,901	5,422	1.5	13,577	13,542	-35	-0.3	3.76	3.69
Ag Hmstd: House	87,540	92,903	5,363	6.1	977	1,065	88	9.0	1.12	1.15
Ag Hmstd: Land	79,229	85,851	6,622	8.4	429	405	-24	-5.6	0.54	0.47
Ag NonHmstd	53,571	57,726	4,155	7.8	680	722	42	6.2	1.27	1.25
New Con: Res HS	0	332,285	332,285	0.0	0	3,812	3,812	0.0	0.00	1.15
New Con: Other	0	168,860	168,860	0.0	0	4,731	4,731	0.0	0.00	2.80
Total	10,081,081	11,340,102	1,259,022	12.5	180,788	201,730	20,942	11.6	1.79	1.78

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	130,034	143,421	13,387	10.3	County	50.00	47.99	0.000	0.00
(-) TIF Tax Capacity	8,245	9,337	1,092	13.2	City/Town	45.19	44.67	0.026	0.02
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.40	32.37	0.426	0.770
(=) Taxable Tax Capacity	121,789	134,085	12,296	10.1	Special District	2.27	2.31	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	127.85	127.34	0.452	0.793

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax			Pctg Chng	Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change		Base	Alter
Res Hmstd: Lo Val	75,200	82,300	7,100	9.4	695	815	120	17.3	0.923	0.990
Res Hmstd: Avg Val	112,900	123,600	10,700	9.5	1,224	1,411	187	15.3	1.083	1.141
Res Hmstd: Hi Val	150,500	164,700	14,200	9.4	1,755	2,004	249	14.2	1.166	1.216
Res Hmstd: Ex-Hi Val	225,700	247,000	21,300	9.4	2,818	3,191	373	13.2	1.248	1.291
Apartment (Mkt rate)	300,000	311,900	11,900	4.0	7,040	6,205	-835	-11.	2.346	1.989
Comm/Ind: Lo Val	150,000	160,700	10,700	7.1	4,253	4,595	341	8.0	2.835	2.859
Comm/Ind: Med Val	300,000	321,400	21,400	7.1	9,902	10,549	647	6.5	3.300	3.282
Comm/Ind: Hi Val	1,000,000	1,071,300	71,300	7.1	36,263	38,334	2,071	5.7	3.626	3.578

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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	3,646,121	3,982,127	336,005	9.2	33,098	38,445	5,347	16.2	0.91	0.97
Res NonHmstd 1Un	133,534	138,237	4,704	3.5	1,436	1,538	102	7.1	1.08	1.11
Res NonHmstd 2-3	66,578	68,887	2,309	3.5	1,084	963	-121	-11.	1.63	1.40
Reg Apartments	2,747	2,817	69	2.5	53	45	-7	-14.	1.92	1.60
Low-income Apts	236	257	22	9.2	2	3	1	29.9	0.98	1.16
Seasonal Rec	445,852	484,062	38,209	8.6	5,917	6,405	488	8.2	1.33	1.32
Com/Ind Lo Tier	101,853	107,885	6,032	5.9	2,534	2,658	123	4.9	2.49	2.46
Com/Ind Hi Tier	77,847	84,423	6,576	8.4	2,511	2,684	173	6.9	3.23	3.18
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	146,596	148,795	2,199	1.5	4,773	4,812	39	0.8	3.26	3.23
Ag Hmstd: House	878,070	943,616	65,546	7.5	7,545	8,601	1,056	14.0	0.86	0.91
Ag Hmstd: Land	1,184,271	1,321,937	137,666	11.6	5,870	6,077	207	3.5	0.50	0.46
Ag NonHmstd	244,986	268,793	23,807	9.7	2,612	2,889	276	10.6	1.07	1.07
New Con: Res HS	0	125,115	125,115	0.0	0	1,174	1,174	0.0	0.00	0.94
New Con: Other	0	26,090	26,090	0.0	0	513	513	0.0	0.00	1.97
Total	6,928,691	7,703,040	774,349	11.2	67,436	76,807	9,371	13.9	0.97	1.00

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	67,183	74,390	7,208	10.7	County	50.19	48.08	0.000	0.00
(-) TIF Tax Capacity	118	134	16	13.7	City/Town	23.34	22.60	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.83	34.35	0.396	0.708
(=) Taxable Tax Capacity	67,065	74,257	7,192	10.7	Special District	0.96	0.98	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	105.32	106.02	0.396	0.708

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates		
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	90,200	98,500	8,300	9.2	695	830	136	19.5	0.769	0.842
Res Hmstd: Avg Val	135,200	147,700	12,500	9.2	1,227	1,431	204	16.6	0.907	0.968
Res Hmstd: Hi Val	180,300	196,900	16,600	9.2	1,760	2,032	271	15.4	0.976	1.031
Res Hmstd: Ex-Hi Val	270,500	295,400	24,900	9.2	2,827	3,234	407	14.4	1.045	1.094
Seas Rec: Lo Val	50,000	54,300	4,300	8.6	643	693	50	7.8	1.285	1.275
Seas Rec: Hi Val	150,000	162,900	12,900	8.6	2,187	2,360	173	7.9	1.458	1.448
Comm/Ind: Lo Val	150,000	162,700	12,700	8.5	3,738	4,121	383	10.2	2.492	2.532
Comm/Ind: Med Val	300,000	325,300	25,300	8.4	8,703	9,438	736	8.5	2.900	2.901
Comm/Ind: Hi Val	1,000,000	1,084,500	84,500	8.5	31,870	34,265	2,395	7.5	3.186	3.159

House Research

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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	3,515,452	3,635,261	119,809	3.4	43,842	46,586	2,743	6.3	1.25	1.28
Res NonHmstd 1Un	193,122	199,401	6,279	3.3	3,080	3,259	179	5.8	1.60	1.63
Res NonHmstd 2-3	56,248	57,755	1,507	2.7	1,231	1,102	-130	-10.	2.19	1.91
Reg Apartments	161,757	165,584	3,827	2.4	4,290	3,714	-576	-13.	2.65	2.24
Low-income Apts	78,883	81,020	2,137	2.7	1,083	1,252	170	15.7	1.37	1.55
Seasonal Rec	11,857	12,943	1,086	9.2	253	275	22	8.8	2.13	2.13
Com/Ind Lo Tier	469,864	476,699	6,835	1.5	15,022	15,161	140	0.9	3.20	3.18
Com/Ind Hi Tier	591,512	601,707	10,195	1.7	24,274	24,370	97	0.4	4.10	4.05
Publ U: Elec Gen	4,312	4,377	65	1.5	112	115	3	2.2	2.60	2.62
Publ U: Other	63,589	64,542	954	1.5	2,767	2,813	46	1.6	4.35	4.36
Ag Hmstd: House	17,486	18,233	747	4.3	236	255	19	8.2	1.35	1.40
Ag Hmstd: Land	32,731	34,159	1,428	4.4	293	305	12	4.0	0.90	0.89
Ag NonHmstd	34,058	35,278	1,220	3.6	562	599	36	6.4	1.65	1.70
New Con: Res HS	0	54,811	54,811	0.0	0	744	744	0.0	0.00	1.36
New Con: Other	0	40,009	40,009	0.0	0	1,309	1,309	0.0	0.00	3.27
Total	5,230,871	5,481,780	250,909	4.8	97,045	101,857	4,812	5.0	1.86	1.86

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	62,567	64,970	2,403	3.8	County	63.09	59.66	0.042	0.04
(-) TIF Tax Capacity	3,150	3,337	187	5.9	City/Town	61.98	63.58	0.027	0.02
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.13	24.85	0.691	0.893
(=) Taxable Tax Capacity	59,417	61,633	2,216	3.7	Special District	1.13	1.21	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	148.32	149.30	0.760	0.959

**Tax Burdens on
Hypothetical**

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	42,900	44,400	3.5	497	528	31	6.1	1.159	1.188	
Res Hmstd: Avg Val	64,300	66,500	3.4	745	791	45	6.1	1.159	1.188	
Res Hmstd: Hi Val	85,800	88,700	3.4	1,043	1,117	74	7.1	1.215	1.259	
Res Hmstd: Ex-Hi Val	128,700	133,100	3.4	1,750	1,862	112	6.4	1.359	1.399	
Apartment (Mkt rate)	300,000	307,100	2.4	8,238	7,172	-1,066	-12.	2.745	2.335	
Comm/Ind: Lo Val	150,000	152,600	1.7	4,760	4,825	65	1.4	3.173	3.161	
Comm/Ind: Med Val	300,000	305,200	1.7	11,069	11,175	105	1.0	3.689	3.661	
Comm/Ind: Hi Val	1,000,000	1,017,200	1.7	40,512	40,800	288	0.7	4.051	4.010	

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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	1,502,861	1,621,705	118,844	7.9	13,745	15,406	1,661	12.1	0.91	0.95
Res NonHmstd 1Un	143,264	150,638	7,374	5.1	1,640	1,759	118	7.2	1.14	1.17
Res NonHmstd 2-3	20,717	21,623	906	4.4	358	325	-33	-9.3	1.73	1.50
Reg Apartments	2,487	2,569	82	3.3	49	43	-6	-12.	1.95	1.66
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	279,174	298,384	19,210	6.9	4,105	4,399	294	7.2	1.47	1.47
Com/Ind Lo Tier	85,983	87,945	1,962	2.3	2,199	2,217	18	0.8	2.56	2.52
Com/Ind Hi Tier	127,951	129,905	1,953	1.5	4,187	4,209	23	0.5	3.27	3.24
Publ U: Elec Gen	29,751	30,198	446	1.5	595	592	-4	-0.6	2.00	1.96
Publ U: Other	254,171	257,983	3,813	1.5	8,066	8,066	0	0.0	3.17	3.13
Ag Hmstd: House	946,882	993,915	47,033	5.0	7,447	8,038	591	7.9	0.79	0.81
Ag Hmstd: Land	5,971,638	6,208,666	237,028	4.0	32,867	33,905	1,038	3.2	0.55	0.55
Ag NonHmstd	2,867,482	2,979,751	112,269	3.9	29,071	30,537	1,466	5.0	1.01	1.02
New Con: Res HS	0	40,156	40,156	0.0	0	383	383	0.0	0.00	0.95
New Con: Other	0	15,317	15,317	0.0	0	355	355	0.0	0.00	2.32
Total	12,232,363	12,838,756	606,393	5.0	104,328	110,232	5,904	5.7	0.85	0.86

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	103,427	108,779	5,352	5.2	County	64.87 63.08	0.033	0.03
(-) TIF Tax Capacity	313	380	66	21.2	City/Town	16.90 16.88	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.29 22.73	0.723	0.912
(=) Taxable Tax Capacity	103,114	108,399	5,285	5.1	Special District	1.14 1.22	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	103.20 103.91	0.757	0.943

**Tax Burdens on
Hypothetical**

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	58,900	63,600	8.0	417	466	50	11.9	0.707	0.733	
Res Hmstd: Avg Val	88,400	95,400	7.9	686	795	108	15.8	0.776	0.833	
Res Hmstd: Hi Val	117,800	127,100	7.9	1,038	1,182	144	13.9	0.881	0.930	
Res Hmstd: Ex-Hi Val	176,700	190,700	7.9	1,744	1,961	217	12.4	0.986	1.028	
Comm/Ind: Lo Val	150,000	152,300	1.5	3,744	3,768	24	0.6	2.496	2.474	
Comm/Ind: Med Val	300,000	304,600	1.5	8,699	8,720	21	0.2	2.899	2.862	
Comm/Ind: Hi Val	1,000,000	1,015,300	1.5	31,822	31,828	6	0.0	3.182	3.134	

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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	3,509,793	3,773,591	263,797	7.5	35,309	39,147	3,838	10.9	1.01	1.04
Res NonHmstd 1Un	149,063	156,689	7,626	5.1	1,923	2,055	131	6.8	1.29	1.31
Res NonHmstd 2-3	87,163	92,188	5,024	5.8	1,570	1,394	-176	-11.	1.80	1.51
Reg Apartments	184,149	189,839	5,690	3.1	3,870	3,337	-533	-13.	2.10	1.76
Low-income Apts	59,470	60,620	1,150	1.9	653	745	92	14.0	1.10	1.23
Seasonal Rec	10,513	11,237	724	6.9	194	204	9	4.9	1.85	1.81
Com/Ind Lo Tier	373,952	383,733	9,781	2.6	10,485	10,565	80	0.8	2.80	2.75
Com/Ind Hi Tier	679,277	708,628	29,351	4.3	23,743	24,129	387	1.6	3.50	3.41
Publ U: Elec Gen	17,541	17,804	263	1.5	379	384	5	1.4	2.16	2.16
Publ U: Other	67,290	68,299	1,009	1.5	2,437	2,417	-19	-0.8	3.62	3.54
Ag Hmstd: House	9,831	10,160	329	3.3	115	121	6	5.6	1.17	1.19
Ag Hmstd: Land	19,371	20,060	689	3.6	144	145	1	0.4	0.74	0.72
Ag NonHmstd	23,666	24,742	1,075	4.5	308	320	12	4.0	1.30	1.29
New Con: Res HS	0	71,826	71,826	0.0	0	757	757	0.0	0.00	1.05
New Con: Other	0	47,950	47,950	0.0	0	1,269	1,269	0.0	0.00	2.65
Total	5,191,080	5,637,366	446,286	8.6	81,130	86,989	5,858	7.2	1.56	1.54

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	63,151	67,630	4,480	7.1	County	54.47	52.29	0.000	0.00
(-) TIF Tax Capacity	2,772	2,949	177	6.4	City/Town	49.66	48.94	0.016	0.01
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.22	18.10	0.394	0.738
(=) Taxable Tax Capacity	60,379	64,681	4,302	7.1	Special District	0.45	0.48	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	121.80	119.80	0.410	0.752

**Tax Burdens on
Hypothetical**

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base
Res Hmstd: Lo Val	54,100	58,200	7.6	465	508	44	9.4	0.859	0.873
Res Hmstd: Avg Val	81,200	87,300	7.5	723	818	95	13.1	0.890	0.936
Res Hmstd: Hi Val	108,200	116,300	7.5	1,087	1,213	126	11.6	1.004	1.043
Res Hmstd: Ex-Hi Val	162,300	174,500	7.5	1,817	2,007	189	10.4	1.119	1.149
Apartment (Mkt rate)	300,000	309,300	3.1	6,700	5,791	-909	-13.	2.233	1.872
Comm/Ind: Lo Val	150,000	156,500	4.3	4,111	4,253	142	3.5	2.740	2.717
Comm/Ind: Med Val	300,000	313,000	4.3	9,572	9,809	237	2.5	3.190	3.133
Comm/Ind: Hi Val	1,000,000	1,043,200	4.3	35,056	35,734	677	1.9	3.505	3.425

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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	1,306,583	1,413,666	107,083	8.2	9,797	11,160	1,363	13.9	0.75	0.79
Res NonHmstd 1Un	100,814	106,135	5,320	5.3	964	1,044	79	8.2	0.96	0.98
Res NonHmstd 2-3	19,080	19,978	898	4.7	269	240	-29	-10.	1.41	1.20
Reg Apartments	2,280	2,331	50	2.2	39	34	-5	-13.	1.70	1.44
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	78,964	85,475	6,511	8.2	930	972	42	4.5	1.18	1.14
Com/Ind Lo Tier	50,246	51,706	1,459	2.9	1,126	1,135	9	0.8	2.24	2.20
Com/Ind Hi Tier	58,112	59,918	1,806	3.1	1,715	1,726	11	0.6	2.95	2.88
Publ U: Elec Gen	10,763	10,924	161	1.5	158	170	13	8.1	1.47	1.56
Publ U: Other	169,572	172,116	2,544	1.5	4,964	4,978	14	0.3	2.93	2.89
Ag Hmstd: House	730,445	778,844	48,399	6.6	4,911	5,535	624	12.7	0.67	0.71
Ag Hmstd: Land	3,758,731	3,937,816	179,086	4.8	19,134	19,752	618	3.2	0.51	0.50
Ag NonHmstd	1,552,355	1,616,899	64,544	4.2	13,880	14,365	485	3.5	0.89	0.89
New Con: Res HS	0	34,007	34,007	0.0	0	267	267	0.0	0.00	0.78
New Con: Other	0	6,573	6,573	0.0	0	106	106	0.0	0.00	1.62
Total	7,837,945	8,296,388	458,443	5.8	57,888	61,483	3,595	6.2	0.74	0.74

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	66,747	70,852	4,105	6.1	County	57.40	55.91	0.000	0.00
(-) TIF Tax Capacity	13	13	0	3.0	City/Town	15.15	14.86	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.72	18.58	0.488	0.868
(=) Taxable Tax Capacity	66,735	70,839	4,104	6.2	Special District	0.44	0.46	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	90.71	89.81	0.488	0.868

**Tax Burdens on
Hypothetical**

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	71,800	77,700	8.2	399	463	64	15.9	0.555	0.595	
Res Hmstd: Avg Val	107,700	116,500	8.2	754	880	126	16.7	0.700	0.755	
Res Hmstd: Hi Val	143,600	155,400	8.2	1,129	1,298	168	14.9	0.786	0.835	
Res Hmstd: Ex-Hi Val	215,300	232,900	8.2	1,879	2,131	252	13.4	0.872	0.914	
Comm/Ind: Lo Val	150,000	154,700	3.1	3,423	3,504	81	2.4	2.282	2.264	
Comm/Ind: Med Val	300,000	309,300	3.1	7,963	8,083	120	1.5	2.654	2.613	
Comm/Ind: Hi Val	1,000,000	1,031,100	3.1	29,149	29,462	313	1.1	2.914	2.857	

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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	4,227,338	4,632,919	405,581	9.6	49,578	52,694	3,116	6.3	1.17	1.14
Res NonHmstd 1Un	184,372	185,566	1,194	0.6	2,553	2,458	-95	-3.7	1.38	1.32
Res NonHmstd 2-3	81,634	82,837	1,203	1.5	1,635	1,345	-289	-17.	2.00	1.62
Reg Apartments	194,623	212,527	17,905	9.2	4,762	4,171	-591	-12.	2.45	1.96
Low-income Apts	65,462	71,156	5,694	8.7	830	952	122	14.6	1.27	1.34
Seasonal Rec	3,560	3,688	128	3.6	61	61	0	0.4	1.70	1.65
Com/Ind Lo Tier	196,676	210,961	14,285	7.3	5,722	5,817	95	1.7	2.91	2.76
Com/Ind Hi Tier	945,449	1,093,886	148,437	15.7	36,483	39,890	3,407	9.3	3.86	3.65
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	47,287	47,996	709	1.5	1,750	1,693	-57	-3.3	3.70	3.53
Ag Hmstd: House	243,977	282,497	38,520	15.8	2,382	2,755	373	15.6	0.98	0.98
Ag Hmstd: Land	356,586	378,294	21,708	6.1	2,019	1,997	-22	-1.1	0.57	0.53
Ag NonHmstd	119,495	131,718	12,223	10.2	1,347	1,441	94	7.0	1.13	1.09
New Con: Res HS	0	139,596	139,596	0.0	0	1,561	1,561	0.0	0.00	1.12
New Con: Other	0	117,627	117,627	0.0	0	2,844	2,844	0.0	0.00	2.42
Total	6,666,458	7,591,270	924,811	13.9	109,122	119,680	10,558	9.7	1.64	1.58

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	78,010	88,726	10,716	13.7	County	59.48	55.76	0.000	0.00
(-) TIF Tax Capacity	3,081	3,666	585	19.0	City/Town	37.17	35.31	0.003	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	29.28	29.55	1.136	1.083
(=) Taxable Tax Capacity	74,929	85,060	10,131	13.5	Special District	0.00	0.00	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	125.94	120.63	1.139	1.085

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	81,300	89,100	7,800	9.6	817	879	62	7.6	1.005	0.986
Res Hmstd: Avg Val	122,000	133,700	11,700	9.6	1,413	1,506	93	6.6	1.158	1.126
Res Hmstd: Hi Val	162,700	178,300	15,600	9.6	2,008	2,132	124	6.2	1.234	1.195
Res Hmstd: Ex-Hi Val	244,000	267,400	23,400	9.6	3,198	3,384	186	5.8	1.310	1.265
Apartment (Mkt rate)	300,000	327,600	27,600	9.2	7,142	6,283	-859	-12.	2.380	1.917
Comm/Ind: Lo Val	150,000	173,600	23,600	15.7	4,313	4,941	627	14.5	2.875	2.845
Comm/Ind: Med Val	300,000	347,100	47,100	15.7	10,008	11,187	1,179	11.8	3.335	3.222
Comm/Ind: Hi Val	1,000,000	1,157,000	157,000	15.7	36,581	40,344	3,763	10.3	3.658	3.486

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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	6,154,326	6,633,344	479,018	7.8	61,413	68,151	6,738	11.0	1.00	1.03
Res NonHmstd 1Un	257,328	271,727	14,399	5.6	3,239	3,438	199	6.1	1.26	1.27
Res NonHmstd 2-3	135,247	143,225	7,978	5.9	2,589	2,297	-292	-11.	1.91	1.60
Reg Apartments	237,993	248,072	10,079	4.2	5,239	4,522	-716	-13.	2.20	1.82
Low-income Apts	101,215	105,252	4,037	4.0	1,156	1,349	192	16.6	1.14	1.28
Seasonal Rec	24,335	26,321	1,986	8.2	400	428	28	6.9	1.64	1.63
Com/Ind Lo Tier	580,970	601,350	20,380	3.5	16,085	16,293	208	1.3	2.77	2.71
Com/Ind Hi Tier	897,185	936,906	39,721	4.4	32,376	32,867	491	1.5	3.61	3.51
Publ U: Elec Gen	291,031	295,397	4,365	1.5	9,515	9,996	481	5.1	3.27	3.38
Publ U: Other	205,891	208,980	3,088	1.5	8,294	8,367	73	0.9	4.03	4.00
Ag Hmstd: House	25,618	27,346	1,729	6.7	282	305	23	8.1	1.10	1.12
Ag Hmstd: Land	46,109	49,731	3,622	7.9	309	316	7	2.1	0.67	0.64
Ag NonHmstd	35,902	38,597	2,696	7.5	449	477	28	6.4	1.25	1.24
New Con: Res HS	0	152,180	152,180	0.0	0	1,636	1,636	0.0	0.00	1.07
New Con: Other	0	80,916	80,916	0.0	0	2,163	2,163	0.0	0.00	2.67
Total	8,993,150	9,819,344	826,193	9.2	141,347	152,605	11,258	8.0	1.57	1.55

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	108,998	117,433	8,435	7.7	County	51.44	47.37	0.000	0.00
(-) TIF Tax Capacity	4,807	5,162	355	7.4	City/Town	44.71	44.70	0.019	0.01
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.51	29.26	0.510	0.761
(=) Taxable Tax Capacity	104,191	112,271	8,079	7.8	Special District	1.19	1.23	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	123.85	122.56	0.529	0.779

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates		
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	61,400	66,200	4,800	7.8	547	598	51	9.3	0.891	0.903
Res Hmstd: Avg Val	92,100	99,300	7,200	7.8	900	1,011	111	12.4	0.977	1.018
Res Hmstd: Hi Val	122,700	132,300	9,600	7.8	1,323	1,471	149	11.2	1.077	1.111
Res Hmstd: Ex-Hi Val	184,100	198,400	14,300	7.8	2,171	2,392	222	10.2	1.179	1.205
Apartment (Mkt rate)	300,000	312,700	12,700	4.2	6,846	5,992	-854	-12.	2.282	1.916
Comm/Ind: Lo Val	150,000	156,600	6,600	4.4	4,175	4,326	151	3.6	2.783	2.762
Comm/Ind: Med Val	300,000	313,300	13,300	4.4	9,715	9,980	265	2.7	3.238	3.185
Comm/Ind: Hi Val	1,000,000	1,044,300	44,300	4.4	35,568	36,355	786	2.2	3.556	3.481

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	2,261,193	2,453,962	192,769	8.5	19,183	21,569	2,386	12.4	0.85	0.88
Res NonHmstd 1Un	143,931	150,009	6,078	4.2	1,568	1,653	86	5.5	1.09	1.10
Res NonHmstd 2-3	30,108	31,550	1,441	4.8	490	433	-57	-11.	1.63	1.37
Reg Apartments	1,331	1,383	52	3.9	27	23	-4	-14.	2.02	1.66
Low-income Apts	79	85	7	8.5	1	1	0	18.6	0.83	0.90
Seasonal Rec	106,553	115,223	8,669	8.1	1,381	1,450	69	5.0	1.30	1.26
Com/Ind Lo Tier	66,533	69,468	2,935	4.4	1,647	1,678	31	1.9	2.47	2.42
Com/Ind Hi Tier	43,356	45,303	1,947	4.5	1,388	1,412	24	1.7	3.20	3.12
Publ U: Elec Gen	199	202	3	1.5	4	4	0	2.2	1.79	1.80
Publ U: Other	168,404	170,931	2,526	1.5	5,275	5,231	-44	-0.8	3.13	3.06
Ag Hmstd: House	1,062,365	1,145,180	82,815	7.8	8,512	9,580	1,069	12.6	0.80	0.84
Ag Hmstd: Land	3,711,437	3,960,020	248,583	6.7	19,951	20,696	745	3.7	0.54	0.52
Ag NonHmstd	1,114,320	1,190,183	75,863	6.8	11,173	11,859	686	6.1	1.00	1.00
New Con: Res HS	0	68,159	68,159	0.0	0	588	588	0.0	0.00	0.86
New Con: Other	0	12,021	12,021	0.0	0	203	203	0.0	0.00	1.69
Total	8,709,810	9,413,677	703,866	8.1	70,599	76,381	5,782	8.2	0.81	0.81

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	74,885	81,167	6,282	8.4	County	53.30	50.01	0.000	0.00
(-) TIF Tax Capacity	63	64	0	0.1	City/Town	22.27	21.99	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.08	27.47	0.473	0.755
(=) Taxable Tax Capacity	74,822	81,104	6,281	8.4	Special District	0.90	0.93	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	101.55	100.40	0.473	0.755

**Tax Burdens on
Hypothetical**

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base
Res Hmstd: Lo Val	75,600	82,000	8.5	501	587	86	17.1	0.662	0.715
Res Hmstd: Avg Val	113,400	123,100	8.6	935	1,067	132	14.2	0.824	0.866
Res Hmstd: Hi Val	151,200	164,100	8.5	1,371	1,547	176	12.8	0.906	0.942
Res Hmstd: Ex-Hi Val	226,800	246,100	8.5	2,242	2,506	264	11.8	0.988	1.018
Comm/Ind: Lo Val	150,000	156,700	4.5	3,665	3,798	133	3.6	2.443	2.423
Comm/Ind: Med Val	300,000	313,500	4.5	8,528	8,757	229	2.7	2.842	2.793
Comm/Ind: Hi Val	1,000,000	1,044,900	4.5	31,221	31,888	667	2.1	3.122	3.051

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	11,974,002	13,137,356	1,163,354	9.7	118,204	139,525	21,321	18.0	0.99	1.06
Res NonHmstd 1Un	286,264	294,134	7,870	2.7	3,366	3,593	227	6.7	1.18	1.22
Res NonHmstd 2-3	241,159	252,199	11,040	4.6	4,238	3,814	-424	-10.	1.76	1.51
Reg Apartments	429,679	510,029	80,350	18.7	8,704	8,784	79	0.9	2.03	1.72
Low-income Apts	173,581	206,040	32,460	18.7	1,851	2,498	647	35.0	1.07	1.21
Seasonal Rec	50,932	55,270	4,338	8.5	857	940	83	9.6	1.68	1.70
Com/Ind Lo Tier	394,750	407,858	13,108	3.3	11,171	10,952	-219	-2.0	2.83	2.69
Com/Ind Hi Tier	1,904,683	2,055,408	150,725	7.9	71,045	72,099	1,053	1.5	3.73	3.51
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	183,018	185,763	2,745	1.5	6,821	6,568	-253	-3.7	3.73	3.54
Ag Hmstd: House	84,011	93,119	9,108	10.8	789	948	159	20.1	0.94	1.02
Ag Hmstd: Land	61,801	68,525	6,724	10.9	303	320	17	5.6	0.49	0.47
Ag NonHmstd	43,303	47,899	4,595	10.6	482	542	61	12.6	1.11	1.13
New Con: Res HS	0	361,060	361,060	0.0	0	4,046	4,046	0.0	0.00	1.12
New Con: Other	0	180,507	180,507	0.0	0	5,355	5,355	0.0	0.00	2.97
Total	15,827,183	17,855,165	2,027,982	12.8	227,832	259,983	32,151	14.1	1.44	1.46

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	185,414	207,430	22,017	11.9	County	37.78	37.47	0.000	0.00
(-) TIF Tax Capacity	11,601	13,312	1,711	14.7	City/Town	38.10	35.99	0.007	0.00
(-) FD Contrib Tax Cap	15,783	17,208	1,425	9.0	School District	29.46	33.07	0.449	0.771
(=) Taxable Tax Capacity	158,030	176,911	18,881	11.9	Special District	6.47	6.56	0.000	0.00
FD Distrib Tax Cap	27,361	30,541	3,180	11.6	Total	111.82	113.09	0.456	0.777

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates		
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	92,000	100,900	8,900	9.7	781	938	157	20.1	0.849	0.929
Res Hmstd: Avg Val	138,000	151,400	13,400	9.7	1,358	1,594	236	17.4	0.983	1.052
Res Hmstd: Hi Val	183,900	201,800	17,900	9.7	1,933	2,248	315	16.3	1.051	1.114
Res Hmstd: Ex-Hi Val	275,900	302,700	26,800	9.7	3,087	3,559	472	15.3	1.118	1.175
Apartment (Mkt rate)	300,000	356,100	56,100	18.7	6,175	6,318	143	2.3	2.058	1.774
Comm/Ind: Lo Val	150,000	161,900	11,900	7.9	4,226	4,446	220	5.2	2.817	2.746
Comm/Ind: Med Val	300,000	323,700	23,700	7.9	9,838	10,192	353	3.6	3.279	3.148
Comm/Ind: Hi Val	1,000,000	1,079,100	79,100	7.9	36,028	37,015	986	2.7	3.602	3.430

House Research

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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	10,788,500	11,798,483	1,009,983	9.4	116,026	128,144	12,118	10.4	1.08	1.09
Res NonHmstd 1Un	405,378	442,025	36,648	9.0	4,792	5,232	440	9.2	1.18	1.18
Res NonHmstd 2-3	186,112	201,944	15,832	8.5	3,084	2,804	-281	-9.1	1.66	1.39
Reg Apartments	328,681	392,078	63,396	19.3	7,138	7,155	17	0.2	2.17	1.82
Low-income Apts	77,501	119,832	42,331	54.6	833	1,413	581	69.8	1.07	1.18
Seasonal Rec	80,990	86,349	5,359	6.6	1,157	1,195	38	3.3	1.43	1.38
Com/Ind Lo Tier	223,960	248,090	24,130	10.8	6,373	6,670	298	4.7	2.85	2.69
Com/Ind Hi Tier	1,297,670	1,459,211	161,541	12.4	48,471	51,991	3,520	7.3	3.74	3.56
Publ U: Elec Gen	52,807	53,599	792	1.5	1,295	1,230	-66	-5.1	2.45	2.29
Publ U: Other	202,723	205,764	3,041	1.5	7,620	7,315	-305	-4.0	3.76	3.55
Ag Hmstd: House	172,843	175,644	2,801	1.6	1,628	1,642	14	0.8	0.94	0.93
Ag Hmstd: Land	149,257	180,594	31,336	21.0	605	629	24	4.0	0.41	0.35
Ag NonHmstd	113,983	123,758	9,775	8.6	1,182	1,251	69	5.8	1.04	1.01
New Con: Res HS	0	395,981	395,981	0.0	0	4,369	4,369	0.0	0.00	1.10
New Con: Other	0	134,348	134,348	0.0	0	3,096	3,096	0.0	0.00	2.30
Total	14,080,406	16,017,701	1,937,295	13.8	200,202	224,136	23,934	12.0	1.42	1.40

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	160,569	181,335	20,767	12.9	County	34.18	33.02	0.000	0.00
(-) TIF Tax Capacity	5,978	6,815	837	14.0	City/Town	35.81	34.38	0.079	0.07
(-) FD Contrib Tax Cap	10,519	12,377	1,857	17.7	School District	29.20	30.09	1.119	1.263
(=) Taxable Tax Capacity	144,071	162,144	18,073	12.5	Special District	8.17	8.28	0.000	0.00
FD Distrib Tax Cap	14,914	16,648	1,733	11.6	Total	107.37	105.76	1.198	1.333

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	117,100	128,100	11,000	9.4	1,131	1,268	138	12.2	0.965	0.990
Res Hmstd: Avg Val	175,600	192,000	16,400	9.3	1,881	2,087	205	10.9	1.071	1.086
Res Hmstd: Hi Val	234,200	256,100	21,900	9.4	2,634	2,908	274	10.4	1.124	1.135
Res Hmstd: Ex-Hi Val	351,200	384,100	32,900	9.4	4,135	4,548	412	10.0	1.177	1.183
Apartment (Mkt rate)	300,000	357,900	57,900	19.3	6,157	6,155	-2	0.0	2.052	1.719
Comm/Ind: Lo Val	150,000	168,700	18,700	12.5	4,242	4,648	406	9.6	2.828	2.755
Comm/Ind: Med Val	300,000	337,300	37,300	12.4	9,839	10,557	718	7.3	3.279	3.129
Comm/Ind: Hi Val	1,000,000	1,124,500	124,500	12.5	35,957	38,147	2,191	6.1	3.595	3.392

House Research

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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	16,730,682	18,393,392	1,662,710	9.9	173,089	199,436	26,347	15.2	1.03	1.08
Res NonHmstd 1Un	497,083	520,719	23,636	4.8	5,767	6,193	425	7.4	1.16	1.19
Res NonHmstd 2-3	253,740	267,071	13,332	5.3	4,365	3,999	-366	-8.4	1.72	1.50
Reg Apartments	993,491	1,025,196	31,705	3.2	19,507	17,089	-2,418	-12.	1.96	1.67
Low-income Apts	142,977	161,144	18,166	12.7	1,500	1,881	382	25.4	1.05	1.17
Seasonal Rec	27,022	30,793	3,771	14.0	417	499	82	19.8	1.54	1.62
Com/Ind Lo Tier	425,390	439,267	13,876	3.3	11,888	11,630	-258	-2.2	2.79	2.65
Com/Ind Hi Tier	3,153,993	3,369,201	215,208	6.8	116,457	116,882	425	0.4	3.69	3.47
Publ U: Elec Gen	55,465	56,297	832	1.5	1,423	1,356	-67	-4.7	2.57	2.41
Publ U: Other	360,290	365,694	5,404	1.5	13,394	12,821	-573	-4.3	3.72	3.51
Ag Hmstd: House	180,014	196,034	16,020	8.9	1,473	1,782	309	21.0	0.82	0.91
Ag Hmstd: Land	229,706	250,521	20,816	9.1	1,002	1,099	97	9.6	0.44	0.44
Ag NonHmstd	136,203	148,096	11,893	8.7	1,326	1,506	179	13.5	0.97	1.02
New Con: Res HS	0	483,720	483,720	0.0	0	5,523	5,523	0.0	0.00	1.14
New Con: Other	0	255,121	255,121	0.0	0	6,578	6,578	0.0	0.00	2.58
Total	23,186,057	25,962,265	2,776,209	12.0	351,608	388,273	36,665	10.4	1.52	1.50

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	277,946	306,423	28,477	10.2	County	33.09	32.25	0.000	0.00
(-) TIF Tax Capacity	13,942	15,595	1,653	11.9	City/Town	40.06	37.81	0.102	0.09
(-) FD Contrib Tax Cap	25,993	28,397	2,404	9.3	School District	25.65	29.34	1.198	1.425
(=) Taxable Tax Capacity	238,011	262,431	24,420	10.3	Special District	4.39	4.44	0.000	0.00
FD Distrib Tax Cap	27,840	31,075	3,236	11.6	Total	103.20	103.84	1.300	1.516

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	108,500	119,300	10,800	10.0	986	1,155	169	17.1	0.908	0.967
Res Hmstd: Avg Val	162,800	179,000	16,200	10.0	1,666	1,919	253	15.2	1.023	1.071
Res Hmstd: Hi Val	217,000	238,600	21,600	10.0	2,344	2,682	337	14.4	1.080	1.123
Res Hmstd: Ex-Hi Val	325,500	357,800	32,300	9.9	3,703	4,207	505	13.6	1.137	1.175
Apartment (Mkt rate)	300,000	309,600	9,600	3.2	5,963	5,292	-671	-11.	1.987	1.709
Comm/Ind: Lo Val	150,000	160,200	10,200	6.8	4,226	4,359	133	3.1	2.817	2.721
Comm/Ind: Med Val	300,000	320,500	20,500	6.8	9,797	9,980	183	1.9	3.265	3.113
Comm/Ind: Hi Val	1,000,000	1,068,200	68,200	6.8	35,791	36,197	405	1.1	3.579	3.388

House Research

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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	8,182,896	8,977,593	794,697	9.7	93,082	103,323	10,242	11.0	1.14	1.15
Res NonHmstd 1Un	207,189	210,471	3,281	1.6	2,570	2,605	34	1.3	1.24	1.24
Res NonHmstd 2-3	180,650	184,670	4,020	2.2	3,229	2,775	-454	-14.	1.79	1.50
Reg Apartments	127,210	142,315	15,105	11.9	2,771	2,546	-224	-8.1	2.18	1.79
Low-income Apts	69,910	78,659	8,748	12.5	790	968	178	22.5	1.13	1.23
Seasonal Rec	31,415	34,044	2,629	8.4	471	499	28	5.9	1.50	1.47
Com/Ind Lo Tier	239,076	255,324	16,248	6.8	6,874	6,898	24	0.4	2.88	2.70
Com/Ind Hi Tier	1,161,627	1,286,597	124,971	10.8	43,805	45,467	1,662	3.8	3.77	3.53
Publ U: Elec Gen	19,075	19,361	286	1.5	471	441	-29	-6.2	2.47	2.28
Publ U: Other	103,133	104,680	1,547	1.5	3,863	3,686	-176	-4.6	3.75	3.52
Ag Hmstd: House	361,713	387,329	25,615	7.1	2,957	3,352	395	13.4	0.82	0.87
Ag Hmstd: Land	442,337	496,761	54,424	12.3	1,951	2,045	94	4.8	0.44	0.41
Ag NonHmstd	150,436	165,004	14,569	9.7	1,539	1,685	145	9.5	1.02	1.02
New Con: Res HS	0	623,598	623,598	0.0	0	7,183	7,183	0.0	0.00	1.15
New Con: Other	0	146,014	146,014	0.0	0	4,185	4,185	0.0	0.00	2.87
Total	11,276,669	13,112,420	1,835,751	16.3	164,373	187,660	23,286	14.2	1.46	1.43

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	126,892	146,844	19,952	15.7	County	45.14	42.49	0.000	0.00
(-) TIF Tax Capacity	9,477	10,905	1,428	15.1	City/Town	34.66	30.87	0.209	0.17
(-) FD Contrib Tax Cap	8,278	10,186	1,908	23.1	School District	28.02	30.89	0.853	1.165
(=) Taxable Tax Capacity	109,137	125,753	16,616	15.2	Special District	5.20	5.26	0.000	0.00
FD Distrib Tax Cap	11,370	12,691	1,321	11.6	Total	113.02	109.51	1.062	1.344

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	115,800	127,000	11,200	9.7	1,163	1,303	140	12.0	1.004	1.026
Res Hmstd: Avg Val	173,600	190,500	16,900	9.7	1,930	2,141	211	10.9	1.111	1.123
Res Hmstd: Hi Val	231,500	254,000	22,500	9.7	2,698	2,979	281	10.4	1.165	1.172
Res Hmstd: Ex-Hi Val	347,300	381,000	33,700	9.7	4,234	4,655	421	9.9	1.219	1.221
Apartment (Mkt rate)	300,000	335,600	35,600	11.9	6,421	5,964	-458	-7.1	2.140	1.776
Comm/Ind: Lo Val	150,000	166,100	16,100	10.7	4,287	4,613	326	7.6	2.857	2.777
Comm/Ind: Med Val	300,000	332,300	32,300	10.8	9,950	10,510	561	5.6	3.316	3.162
Comm/Ind: Hi Val	1,000,000	1,107,600	107,600	10.8	36,376	38,019	1,643	4.5	3.637	3.432

House Research

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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	10,621,338	11,681,432	1,060,094	10.0	134,779	155,634	20,855	15.5	1.27	1.33
Res NonHmstd 1Un	236,994	260,639	23,646	10.0	3,468	3,915	447	12.9	1.46	1.50
Res NonHmstd 2-3	119,873	131,678	11,805	9.8	2,527	2,391	-136	-5.4	2.11	1.82
Reg Apartments	574,527	645,325	70,798	12.3	15,100	14,497	-604	-4.0	2.63	2.25
Low-income Apts	197,798	222,859	25,061	12.7	2,755	3,443	688	25.0	1.39	1.55
Seasonal Rec	10,261	11,619	1,357	13.2	234	267	33	14.1	2.28	2.30
Com/Ind Lo Tier	275,996	281,806	5,810	2.1	8,631	8,418	-213	-2.5	3.13	2.99
Com/Ind Hi Tier	2,311,764	2,392,393	80,630	3.5	95,426	94,271	-1,155	-1.2	4.13	3.94
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	167,052	169,558	2,506	1.5	6,795	6,588	-207	-3.0	4.07	3.89
Ag Hmstd: House	61,066	67,605	6,539	10.7	738	877	139	18.8	1.21	1.30
Ag Hmstd: Land	56,727	59,378	2,651	4.7	338	339	1	0.4	0.60	0.57
Ag NonHmstd	67,735	73,784	6,049	8.9	910	1,003	93	10.2	1.34	1.36
New Con: Res HS	0	327,702	327,702	0.0	0	4,444	4,444	0.0	0.00	1.36
New Con: Other	0	184,224	184,224	0.0	0	5,868	5,868	0.0	0.00	3.19
Total	14,701,130	16,510,002	1,808,872	12.3	271,702	301,955	30,254	11.1	1.85	1.83

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	177,947	196,853	18,906	10.6	County	50.37	51.36	0.000	0.00
(-) TIF Tax Capacity	19,792	21,480	1,688	8.5	City/Town	44.59	41.63	0.153	0.13
(-) FD Contrib Tax Cap	17,523	19,769	2,246	12.8	School District	31.03	34.79	0.970	1.169
(=) Taxable Tax Capacity	140,632	155,604	14,972	10.6	Special District	7.91	7.99	0.000	0.00
FD Distrib Tax Cap	22,571	25,194	2,623	11.6	Total	133.91	135.77	1.123	1.306

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	93,800	103,200	10,400	10.0	1,073	1,256	183	17.1	1.144	1.217
Res Hmstd: Avg Val	140,600	154,600	14,000	10.0	1,795	2,068	273	15.2	1.276	1.337
Res Hmstd: Hi Val	187,500	206,200	18,700	10.0	2,518	2,882	365	14.5	1.342	1.397
Res Hmstd: Ex-Hi Val	281,300	309,400	28,100	10.0	3,963	4,511	548	13.8	1.408	1.457
Apartment (Mkt rate)	300,000	337,000	37,000	12.3	7,568	7,303	-264	-3.5	2.522	2.167
Comm/Ind: Lo Val	150,000	155,200	5,200	3.5	4,656	4,652	-4	-0.1	3.104	2.997
Comm/Ind: Med Val	300,000	310,500	10,500	3.5	10,808	10,726	-82	-0.8	3.602	3.454
Comm/Ind: Hi Val	1,000,000	1,034,900	34,900	3.5	39,517	39,058	-460	-1.2	3.951	3.774

House Research

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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	13,224,365	14,546,801	1,322,437	10.0	159,189	176,758	17,569	11.0	1.20	1.22
Res NonHmstd 1Un	419,980	461,978	41,998	10.0	5,604	6,124	520	9.3	1.33	1.33
Res NonHmstd 2-3	131,664	144,753	13,089	9.9	2,575	2,378	-197	-7.7	1.96	1.64
Reg Apartments	1,385,692	1,548,789	163,097	11.8	31,644	29,751	-1,893	-6.0	2.28	1.92
Low-income Apts	191,774	216,583	24,809	12.9	2,383	2,917	535	22.4	1.24	1.35
Seasonal Rec	6,221	6,811	590	9.5	97	104	7	7.4	1.56	1.53
Com/Ind Lo Tier	336,275	337,327	1,051	0.3	10,062	9,515	-547	-5.4	2.99	2.82
Com/Ind Hi Tier	5,628,903	5,802,879	173,976	3.1	217,622	211,994	-5,629	-2.6	3.87	3.65
Publ U: Elec Gen	675	686	10	1.5	19	19	-1	-4.9	2.88	2.70
Publ U: Other	145,657	147,842	2,185	1.5	5,673	5,432	-241	-4.2	3.89	3.67
Ag Hmstd: House	483	514	32	6.6	5	6	1	12.3	1.14	1.20
Ag Hmstd: Land	160	160	0	0.2	1	1	0	-22.	0.41	0.32
Ag NonHmstd	42	44	2	5.0	0	0	0	6.6	1.11	1.13
New Con: Res HS	0	104,554	104,554	0.0	0	1,331	1,331	0.0	0.00	1.27
New Con: Other	0	166,342	166,342	0.0	0	5,561	5,561	0.0	0.00	3.34
Total	21,471,891	23,486,063	2,014,172	9.4	434,875	451,892	17,017	3.9	2.03	1.92

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	286,407	306,600	20,193	7.1	County	50.37	51.36	0.000	0.00
(-) TIF Tax Capacity	26,036	27,482	1,446	5.6	City/Town	37.36	35.08	0.034	0.03
(-) FD Contrib Tax Cap	37,222	40,354	3,132	8.4	School District	19.20	20.04	1.555	1.573
(=) Taxable Tax Capacity	223,148	238,764	15,616	7.0	Special District	8.86	8.97	0.000	0.00
FD Distrib Tax Cap	15,190	16,956	1,765	11.6	Total	115.79	115.44	1.589	1.604

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	115,100	126,600	10.0	1,247	1,406	159	12.8	1.083	1.110	
Res Hmstd: Avg Val	172,600	189,900	10.0	2,056	2,295	239	11.6	1.191	1.208	
Res Hmstd: Hi Val	230,100	253,100	10.0	2,865	3,183	318	11.1	1.245	1.257	
Res Hmstd: Ex-Hi Val	345,100	379,600	10.0	4,483	4,960	478	10.7	1.298	1.306	
Apartment (Mkt rate)	300,000	335,300	11.8	6,730	6,344	-386	-5.7	2.243	1.892	
Comm/Ind: Lo Val	150,000	154,600	3.1	4,436	4,351	-84	-1.9	2.957	2.814	
Comm/Ind: Med Val	300,000	309,300	3.1	10,270	10,021	-250	-2.4	3.423	3.239	
Comm/Ind: Hi Val	1,000,000	1,030,900	3.1	37,498	36,464	-1,034	-2.8	3.749	3.537	

House Research

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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	16,744,039	18,395,947	1,651,908	9.9	200,927	227,987	27,061	13.5	1.20	1.24
Res NonHmstd 1Un	701,448	770,686	69,238	9.9	9,059	10,084	1,025	11.3	1.29	1.31
Res NonHmstd 2-3	235,155	258,473	23,318	9.9	4,231	4,027	-203	-4.8	1.80	1.56
Reg Apartments	1,008,879	1,083,671	74,792	7.4	21,852	20,168	-1,683	-7.7	2.17	1.86
Low-income Apts	86,445	93,772	7,327	8.5	997	1,205	208	20.9	1.15	1.29
Seasonal Rec	74,895	82,024	7,129	9.5	1,281	1,385	104	8.1	1.71	1.69
Com/Ind Lo Tier	302,187	305,095	2,908	1.0	8,851	8,465	-387	-4.4	2.93	2.77
Com/Ind Hi Tier	4,556,020	4,568,908	12,888	0.3	175,556	166,746	-8,810	-5.0	3.85	3.65
Publ U: Elec Gen	370	375	6	1.5	10	10	0	-0.3	2.68	2.64
Publ U: Other	174,263	176,877	2,614	1.5	6,669	6,424	-244	-3.7	3.83	3.63
Ag Hmstd: House	57,834	62,108	4,274	7.4	645	722	77	12.0	1.11	1.16
Ag Hmstd: Land	41,792	44,553	2,761	6.6	215	211	-5	-2.1	0.51	0.47
Ag NonHmstd	54,944	59,770	4,826	8.8	614	669	55	9.0	1.12	1.12
New Con: Res HS	0	380,147	380,147	0.0	0	4,646	4,646	0.0	0.00	1.22
New Con: Other	0	250,034	250,034	0.0	0	8,045	8,045	0.0	0.00	3.22
Total	24,038,271	26,532,439	2,494,168	10.4	430,906	460,795	29,889	6.9	1.79	1.74

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	301,335	326,304	24,969	8.3	County	50.37	51.36	0.000	0.00
(-) TIF Tax Capacity	6,874	7,706	832	12.1	City/Town	30.03	28.95	0.055	0.05
(-) FD Contrib Tax Cap	34,261	37,987	3,725	10.9	School District	21.28	22.89	1.514	1.591
(=) Taxable Tax Capacity	260,200	280,612	20,412	7.8	Special District	8.62	8.73	0.000	0.00
FD Distrib Tax Cap	11,520	12,859	1,339	11.6	Total	110.31	111.92	1.569	1.641

**Tax Burdens on
Hypothetical**

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates		
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	156,900	172,400	15,500	9.9	1,746	1,995	249	14.3	1.112	1.157
Res Hmstd: Avg Val	235,300	258,500	23,200	9.9	2,804	3,178	373	13.3	1.191	1.229
Res Hmstd: Hi Val	313,700	344,600	30,900	9.9	3,863	4,360	498	12.9	1.231	1.265
Res Hmstd: Ex-Hi Val	470,600	517,000	46,400	9.9	5,930	6,682	753	12.7	1.260	1.292
Apartment (Mkt rate)	300,000	322,200	22,200	7.4	6,427	5,938	-490	-7.6	2.142	1.842
Comm/Ind: Lo Val	150,000	150,400	400	0.3	4,385	4,173	-212	-4.8	2.923	2.774
Comm/Ind: Med Val	300,000	300,800	800	0.3	10,154	9,650	-504	-5.0	3.384	3.208
Comm/Ind: Hi Val	1,000,000	1,002,800	2,800	0.3	37,076	35,215	-1,861	-5.0	3.707	3.511

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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	10,020,741	10,955,542	934,801	9.3	106,483	119,901	13,418	12.6	1.06	1.09
Res NonHmstd 1Un	257,782	269,023	11,241	4.4	3,138	3,307	168	5.4	1.22	1.23
Res NonHmstd 2-3	122,334	128,629	6,294	5.1	2,167	1,935	-232	-10.	1.77	1.50
Reg Apartments	611,376	758,106	146,730	24.0	13,148	13,773	625	4.8	2.15	1.82
Low-income Apts	165,725	205,499	39,774	24.0	1,830	2,526	697	38.1	1.10	1.23
Seasonal Rec	8,846	9,504	657	7.4	138	144	6	4.5	1.56	1.52
Com/Ind Lo Tier	298,710	323,118	24,407	8.2	8,585	8,760	175	2.0	2.87	2.71
Com/Ind Hi Tier	2,866,448	3,242,383	375,934	13.1	108,615	115,675	7,060	6.5	3.79	3.57
Publ U: Elec Gen	38,205	38,778	573	1.5	992	969	-22	-2.3	2.60	2.50
Publ U: Other	128,146	130,068	1,922	1.5	4,843	4,628	-215	-4.4	3.78	3.56
Ag Hmstd: House	1,695	1,859	164	9.7	17	19	2	10.7	1.01	1.02
Ag Hmstd: Land	807	877	70	8.6	4	3	0	-11.	0.47	0.39
Ag NonHmstd	13,665	14,959	1,294	9.5	138	147	9	6.6	1.01	0.98
New Con: Res HS	0	134,851	134,851	0.0	0	1,505	1,505	0.0	0.00	1.12
New Con: Other	0	53,386	53,386	0.0	0	1,731	1,731	0.0	0.00	3.24
Total	14,534,481	16,266,580	1,732,099	11.9	250,097	275,023	24,926	10.0	1.72	1.69

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Chng		Base	Alter	Base	Alter
Total Tax Capacity	182,723	203,280	20,557	11.3	County	55.41	54.61	0.000	0.00
(-) TIF Tax Capacity	14,900	16,966	2,066	13.9	City/Town	30.09	27.71	0.048	0.04
(-) FD Contrib Tax Cap	20,621	23,239	2,618	12.7	School District	20.36	21.81	0.926	1.226
(=) Taxable Tax Capacity	147,203	163,075	15,872	10.8	Special District	5.71	5.79	0.000	0.00
FD Distrib Tax Cap	17,239	19,242	2,004	11.6	Total	111.57	109.91	0.974	1.269

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	102,900	112,500	9,600	9.3	968	1,108	140	14.4	0.941	0.985
Res Hmstd: Avg Val	154,300	168,700	14,400	9.3	1,638	1,848	209	12.8	1.061	1.095
Res Hmstd: Hi Val	205,700	224,900	19,200	9.3	2,308	2,587	279	12.1	1.122	1.150
Res Hmstd: Ex-Hi Val	308,600	337,400	28,800	9.3	3,649	4,068	419	11.5	1.182	1.205
Apartment (Mkt rate)	300,000	372,000	72,000	24.0	6,317	6,605	288	4.6	2.105	1.775
Comm/Ind: Lo Val	150,000	169,700	19,700	13.1	4,285	4,746	460	10.7	2.856	2.796
Comm/Ind: Med Val	300,000	339,300	39,300	13.1	9,951	10,773	822	8.3	3.316	3.175
Comm/Ind: Hi Val	1,000,000	1,131,100	131,100	13.1	36,388	38,912	2,524	6.9	3.638	3.440

House Research

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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	10,311,740	11,342,914	1,031,174	10.0	140,187	160,327	20,140	14.4	1.36	1.41
Res NonHmstd 1Un	649,118	691,916	42,798	6.6	10,125	11,009	884	8.7	1.56	1.59
Res NonHmstd 2-3	538,218	575,767	37,549	7.0	12,202	11,285	-917	-7.5	2.27	1.96
Reg Apartments	1,854,360	2,132,514	278,154	15.0	50,666	49,834	-832	-1.6	2.73	2.34
Low-income Apts	387,485	445,607	58,123	15.0	5,416	7,022	1,606	29.7	1.40	1.58
Seasonal Rec	135	149	14	10.0	2	3	0	11.0	1.71	1.72
Com/Ind Lo Tier	549,906	553,711	3,805	0.7	17,575	17,054	-521	-3.0	3.20	3.08
Com/Ind Hi Tier	5,548,105	5,673,260	125,155	2.3	234,968	231,522	-3,447	-1.5	4.24	4.08
Publ U: Elec Gen	68,911	69,944	1,034	1.5	2,117	2,100	-17	-0.8	3.07	3.00
Publ U: Other	263,992	267,952	3,960	1.5	11,159	10,914	-245	-2.2	4.23	4.07
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	473	520	47	10.0	7	8	1	12.4	1.47	1.51
New Con: Res HS	0	98,686	98,686	0.0	0	1,453	1,453	0.0	0.00	1.47
New Con: Other	0	423,839	423,839	0.0	0	15,597	15,597	0.0	0.00	3.68
Total	20,172,442	22,276,780	2,104,337	10.4	484,424	518,127	33,703	7.0	2.40	2.33

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	280,716	301,935	21,219	7.6	County	45.10	45.96	0.000	0.00
(-) TIF Tax Capacity	42,984	46,365	3,381	7.9	City/Town	58.91	59.40	0.000	0.00
(-) FD Contrib Tax Cap	30,803	35,242	4,439	14.4	School District	32.89	34.65	0.790	0.772
(=) Taxable Tax Capacity	206,928	220,328	13,400	6.5	Special District	10.51	10.64	0.000	0.00
FD Distrib Tax Cap	34,127	38,094	3,966	11.6	Total	147.41	150.65	0.790	0.772

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	81,900	90,100	10.0	973	1,136	162	16.7	1.188	1.260	
Res Hmstd: Avg Val	122,900	135,200	10.0	1,647	1,890	243	14.8	1.339	1.398	
Res Hmstd: Hi Val	163,800	180,200	10.0	2,319	2,643	325	14.0	1.415	1.466	
Res Hmstd: Ex-Hi Val	245,700	270,300	10.0	3,664	4,151	487	13.3	1.491	1.535	
Apartment (Mkt rate)	300,000	345,000	15.0	8,197	8,062	-135	-1.6	2.732	2.336	
Comm/Ind: Lo Val	150,000	153,400	2.3	4,794	4,759	-35	-0.7	3.196	3.102	
Comm/Ind: Med Val	300,000	306,800	2.3	11,147	11,019	-128	-1.1	3.715	3.591	
Comm/Ind: Hi Val	1,000,000	1,022,600	2.3	40,793	40,230	-562	-1.4	4.079	3.934	

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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	6,932,514	7,603,693	671,179	9.7	74,505	81,507	7,002	9.4	1.07	1.07
Res NonHmstd 1Un	253,288	278,617	25,329	10.0	3,310	3,568	258	7.8	1.31	1.28
Res NonHmstd 2-3	214,005	235,379	21,375	10.0	4,156	3,752	-404	-9.7	1.94	1.59
Reg Apartments	862,147	1,069,063	206,915	24.0	20,253	20,505	251	1.2	2.35	1.92
Low-income Apts	295,429	366,332	70,903	24.0	3,470	4,684	1,214	35.0	1.17	1.28
Seasonal Rec	1,135	1,194	59	5.2	19	20	0	2.3	1.71	1.66
Com/Ind Lo Tier	364,632	406,407	41,775	11.5	10,685	11,172	487	4.6	2.93	2.75
Com/Ind Hi Tier	2,109,945	2,358,645	248,700	11.8	82,439	86,451	4,012	4.9	3.91	3.67
Publ U: Elec Gen	46,740	47,441	701	1.5	1,282	1,227	-55	-4.3	2.74	2.59
Publ U: Other	156,617	158,966	2,349	1.5	6,117	5,825	-293	-4.8	3.91	3.66
Ag Hmstd: House	42	51	9	22.2	0	0	0	18.6	0.91	0.88
Ag Hmstd: Land	67	68	2	2.4	0	0	0	-20.	0.52	0.40
Ag NonHmstd	618	680	62	10.0	8	9	1	7.8	1.30	1.28
New Con: Res HS	0	46,095	46,095	0.0	0	536	536	0.0	0.00	1.16
New Con: Other	0	45,083	45,083	0.0	0	1,615	1,615	0.0	0.00	3.58
Total	11,237,178	12,617,714	1,380,536	12.3	206,248	220,872	14,624	7.1	1.84	1.75

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	144,948	160,220	15,272	10.5	County	50.65	49.94	0.000	0.00
(-) TIF Tax Capacity	12,892	14,543	1,651	12.8	City/Town	38.61	38.09	0.000	0.00
(-) FD Contrib Tax Cap	13,278	14,414	1,136	8.6	School District	34.64	33.14	0.004	0.004
(=) Taxable Tax Capacity	118,778	131,263	12,485	10.5	Special District	6.59	6.68	0.000	0.00
FD Distrib Tax Cap	32,136	35,871	3,735	11.6	Total	130.49	127.84	0.004	0.004

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	73,100	80,200	9.7	662	725	64	9.6	0.905	0.904	
Res Hmstd: Avg Val	109,600	120,200	9.7	1,157	1,273	116	10.0	1.055	1.058	
Res Hmstd: Hi Val	146,200	160,400	9.7	1,667	1,823	156	9.3	1.140	1.136	
Res Hmstd: Ex-Hi Val	219,300	240,500	9.7	2,687	2,920	232	8.6	1.225	1.213	
Apartment (Mkt rate)	300,000	372,000	24.0	7,047	7,135	88	1.2	2.349	1.918	
Comm/Ind: Lo Val	150,000	167,700	11.8	4,396	4,772	377	8.6	2.930	2.845	
Comm/Ind: Med Val	300,000	335,400	11.8	10,257	10,919	663	6.5	3.418	3.255	
Comm/Ind: Hi Val	1,000,000	1,117,900	11.8	37,607	39,600	1,993	5.3	3.760	3.542	

Baseline Legal Class Report

	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	42,036
126	Ag Hmstd HGA: 76K-500K	1.000	1,708,319	17,083	20,701
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	8,995,183	49,474	35,466
129.2	Ag Hmstd land & bldgs: 115K-300K	0.550	6,473,368	35,604	36,527
130	Ag Hmstd land & bldgs: 300K-600K	0.550	3,680,345	20,242	20,246
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	92,491
134	Migrant Housing: <500K	1.000	671	7	7
139	Timberlands	1.000	523,660	5,237	6,259
140	Non-comm seasonal-rec-res: <76K	1.000	6,047,160	60,472	77,400
141	Non-comm seasonal-rec-res: 76K -	1.000	2,303,185	23,032	35,330
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	887,107
147	Res Hmstd: 76K - 500K	1.000	76,126,770	761,268	954,655
148	Res Hmstd: > 500K	1.250	1,986,736	24,834	29,912
150	Res Non-hmstd 1 unit: <76K	1.000	4,549,834	45,498	59,791
151	Res Non-hmstd 1 unit: 76K - 500K	1.000	2,037,610	20,376	25,646
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	56,417
157	Regular apartments (4a)	1.800	9,874,375	177,739	231,615
158	Low income apartments (4d)	0.900	2,563,062	23,068	31,687
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	6,986
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	2,236
169	Commercial pref: <150K	1.500	6,418,319	96,275	187,661
170	Commercial: >150K	2.000	26,711,500	534,230	1,038,345
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	33,709
177	Industrial pref: >150K	2.000	10,005,026	200,101	388,261
180	Ind border city: <150K	1.500	1,332	20	31

House Research

Simulation	2E1	Baseline	Preliminary Pay 2002			Page 33
8/21/2002	11:24	Alternative	Projected Pay 2003: Final tax bill			(all figures in \$000s)
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	41,511
186	Publ Util: Other Machinery		2.000	1,003,434	20,069	36,390
188	Railroad <150K		1.500	26,143	392	734
189	Railroad >150K		2.000	479,190	9,584	18,151
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
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	52,375
216	Pers: Item 44D electric util distrib lines		2.000	172,286	3,446	6,731
217	Pers: Item 45 syst/gas utils		2.000	1,558,179	31,164	56,228
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	4,601,354

Alternative Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
124	Farm 1b Hmstd HGA: <32K	0.450	12,209	55	19
125	Ag Hmstd HGA: <76K	1.000	5,792,116	57,921	45,471
126	Ag Hmstd HGA: 76K-500K	1.000	2,005,484	20,055	24,868
127	Ag Hmstd HGA: >500K	1.250	23,870	298	363
128	Farm 1b Hmstd land: <32K	0.450	1,159	5	3
129.1	Ag Hmstd land & bldgs: <115K	0.550	9,398,600	51,692	28,204
129.2	Ag Hmstd land & bldgs: 115K-300K	0.550	6,922,206	38,072	43,287
130	Ag Hmstd land & bldgs: 300K-600K	0.550	3,871,104	21,291	21,372
131	Ag Hmstd land & bldgs: >600K	1.000	2,396,382	23,964	23,590

House Research

Simulation	2E1	Baseline	Preliminary Pay 2002			Page 34
8/21/2002	11:24	Alternative	Projected Pay 2003: Final tax bill			(all figures in \$000s)
133	Ag Non-homestead		1.000	9,407,288	94,073	97,768
134	Migrant Housing: <500K		1.000	671	7	7
139	Timberlands		1.000	552,930	5,529	6,841
140	Non-comm seasonal-rec-res: <76K		1.000	6,344,351	63,444	80,793
141	Non-comm seasonal-rec-res: 76K -		1.000	2,735,755	27,358	40,920
142	Non-comm seasonal-rec-res: >500K		1.250	97,990	1,225	1,798
145	Res 1b Hmstd <32K		0.450	190,885	859	878
146	Res Hmstd: <76K		1.000	93,016,524	930,165	930,462
147	Res Hmstd: 76K - 500K		1.000	90,139,570	901,396	1,149,047
148	Res Hmstd: > 500K		1.250	2,657,214	33,215	40,320
150	Res Non-hmstd 1 unit: <76K		1.000	4,737,040	47,370	63,439
151	Res Non-hmstd 1 unit: 76K - 500K		1.000	2,266,436	22,664	28,998
152	Res Non-hmstd 1 unit: >500K		1.250	206,724	2,584	3,120
154	Res Non-hmstd 2-3 units		1.250	3,091,565	38,645	50,985
157	Regular apartments (4a)		1.500	11,073,103	166,097	219,929
158	Low income apartments (4d)		1.000	2,918,685	29,187	40,068
159	Non-prof student housing/Comm Serv		1.500	32,405	486	700
160	Student housing		1.000	21,419	214	312
161	Manufactured home park land		1.250	406,575	5,082	6,366
163	Comm seasonal-rec-res: 1c		1.000	233,579	2,336	2,400
164	Comm seasonal-rec-res: 4c <500K		1.000	213,636	2,136	3,516
165	Comm seasonal-rec-res: 4c >500K		1.250	36,623	458	734
166	Qualifying golf courses		1.250	181,650	2,271	2,645
169	Commercial pref: <150K		1.500	6,644,839	99,673	188,480
170	Commercial: >150K		2.000	28,199,656	563,993	1,043,749
171	Comm competitive zone: <150K		1.500	330	5	8
172	Comm competitive zone: >150K		2.000	256	5	6
173	Comm border city: <150K		1.500	37,733	566	870
174	Comm border city: >150K		2.000	56,123	1,122	1,291
176	Industrial pref: <150K		1.500	1,187,921	17,819	33,807
177	Industrial pref: >150K		2.000	10,615,576	212,312	392,290
180	Ind border city: <150K		1.500	1,332	20	31
181	Ind border city: >150K		2.000	32,587	652	749
183	Publ Util: land & bldgs <150K		1.500	80,199	1,203	2,212
184	Publ Util: land & bldgs >150K		2.000	574,436	11,489	21,880
185	Publ Util: Electric Generat Mach		2.000	1,568,889	31,378	42,401
186	Publ Util: Other Machinery		2.000	1,018,486	20,370	36,186
188	Railroad <150K		1.500	27,163	407	757
189	Railroad >150K		2.000	497,878	9,958	18,459
191	Mineral		2.000	3,382	68	160
192	Misc class 5		2.000	1,241	25	51
195	Personal: 3f		1.000	8,342	83	108
196	Non-comm aircraft hangars		1.500	44,734	671	1,178
197	Pers: Item31 tools & machinery		2.000	124,148	2,483	4,473

House Research

Simulation	2E1	Baseline	Preliminary Pay 2002			Page 35
8/21/2002	11:24	Alternative	Projected Pay 2003: Final tax bill			(all figures in \$000s)
198	Pers: It32 str/leased land: non C/I,SRR		1.000	13,745	137	160
199	Pers: It32 str/leased land: NCSRR		1.000	44,836	448	608
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	1,309
203	Pers: Item 33 ag real estate		1.000	13,930	139	169
205	Pers: It41 str/leased land: C/I		2.000	364,954	7,299	10,278
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	2
210	Pers: Item41: Border Enterprize Zone		2.000	839	17	19
211	Pers: Item 42 struct/RR land		2.000	37,785	756	1,600
213	Pers: It43 leased real estate: non C/I		1.500	5,225	78	123
214	Pers: Item 43 leased real estate: C/I		2.000	213,897	4,278	6,224
215	Pers: Item 44T electric util trans lines		2.000	1,392,128	27,843	51,208
216	Pers: Item 44D electric util distrib lines		2.000	174,870	3,497	6,634
217	Pers: Item 45 syst/gas utils		2.000	1,581,552	31,631	55,829
218	Pers: Item 46 syst/water utils		2.000	2,369	47	88
219	Pers: Item 48 misc		2.000	15,861	317	572
1140	NewCon: Non-comm seas-rec-res: <76K		1.000	82,139	821	1,060
1141	NewCon: Non-comm seas-rec-res:		1.000	110,978	1,110	1,669
1142	NewCon: Non-comm seas-rec-res:		1.250	2,830	35	51
1146	NewCon: Res Hmstd: <76K		1.000	2,005,267	20,053	19,629
1147	NewCon: Res Hmstd: 76K-500K		1.000	2,606,823	26,068	33,302
1150	NewCon: Res Non-hmstd 1 unit: <76K		1.000	146,890	1,469	1,924
1151	NewCon: Res Non-hmstd 1 unit: 76K -		1.000	201,775	2,018	2,563
1152	NewCon: Res Non-hmstd 1 unit:		1.250	11,173	140	167
1154	NewCon: Res Non-hmstd 2-3 units		1.250	158,255	1,978	2,536
1157	NewCon: Regular apartments (4a)		1.500	310,783	4,662	6,134
1158	NewCon: Low income apartments (4d)		1.000	16,348	163	215
1163	NewCon: Comm seas-rec-res: 1c		1.000	1,612	16	16
1164	NewCon: Comm seas-rec-res: 4c <500K		1.000	2,373	24	41
1165	NewCon: Comm seas-rec-res: 4c <500K		1.250	658	8	13
1169	NewCon: Commercial pref: <150K		1.500	147,019	2,205	4,177
1170	NewCon: Commercial: >150K		2.000	1,341,550	26,831	50,581
1171	NewCon: Comm competitive zone:		1.500	7	0	0
1172	NewCon: Comm competitive zone:		2.000	12	0	0
1173	NewCon: Comm border city: <150K		1.500	567	9	13
1174	NewCon: Comm border city: >150K		2.000	1,708	34	39
1176	NewCon: Industrial pref: <150K		1.500	14,416	216	403
1177	NewCon: Industrial pref: >150K		2.000	272,399	5,448	9,980
1181	NewCon: Ind border city: >150K		2.000	3	0	0
State Total				323,043,149	3,734,927	5,017,736

Levy Summary Report

	County	City	Town	School District	Special District	State	Total
Certified NTC	1,684,830	1,058,498	136,571	839,206	165,637	592,000	4,476,743
Certified MKV	497	11,944	0	229,980	0	0	242,421
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	954,624	134,668	761,450	151,108	592,000	4,144,980
Spread MKV Levy	497	11,944	0	211,435	0	0	223,876
Tax Incr Financing Levy							255,718
	Homestead Credit	323,858		Taconite credit		15,487	
	Agricultural	17,993		Disparity Reduction		3,074	

Alternative Levy Summary

Levy Summary Report

	County	City	Town	School District	Special District	State	Total
Certified NTC	1,768,476	1,114,556	153,290	976,852	185,049	597,700	4,795,922
Certified MKV	497	12,004	72	308,044	0	0	320,616
Fiscal Disparities Levy	108,036	102,160	1,246	87,952	22,584	0	321,979
Disparity Reduction Aid	10,264	0	688	8,426	0	0	19,378
Spread NTC Levy	1,650,176	1,012,396	151,356	901,402	167,464	597,700	4,480,494
Spread MKV Levy	497	12,004	72	287,115	0	0	299,687
Tax Incr Financing Levy							282,038
	Homestead Credit	321,890		Taconite credit		16,233	
	Agricultural	24,184		Disparity Reduction		4,154	