

House Research Simulation Report: Property Tax

Simulation #3A1

Date 1/27/2003

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DESCRIPTION

BASELINE: Final Pay 2002

ALTERNATIVE: Preliminary Pay 2003: Actual market values; TNT Levies

This report compares actual property taxes payable in 2002 to preliminary taxes payable in 2003. The payable 2003 simulation uses actual market values and truth-in-taxation (TNT) levies reported by the counties, plus any additional referendum levies approved after TNT levies were certified. Note that when final levies are reported, they will (in the aggregate) be somewhat less than TNT levies.

Note that in this report property value increases due to new construction are not separated out from other valuation increases, so both market value increases and tax increases (by property type) appear somewhat higher than in previous reports where those effects were separated. For this reason, it may be more instructive to look at tax changes on hypothetical properties in the table at the bottom of each page to assess the impact on individual property owners.

KEY POINTS

- **Statewide, property taxes would increase by \$464 million, or 10.1%**, if TNT levies were adopted. The overall tax increases would be 9% in Greater Minnesota and 10.7% in the Metro area.
- **Statewide property tax impacts by property type vary from -15% to +34%**. Property types experiencing the largest increases are low-income apartments (33.6%) and single-unit residential homesteads (29.2%). Property types experiencing the largest reductions are ag homestead land (-15.3%) and electric generation machinery (-3.1%).
- **Statewide, property taxes on commercial-industrial (C/I) property show only a 3.8% increase from pay 2002 to pay 2003**. There are four reasons for the relatively small tax increase on C/I property: (i) relatively small growth in C/I market values due to economic factors; (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) moderate 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. Generally the results are most accurate on a statewide level, and tend to be less accurate as the area under scrutiny gets smaller.

ASSUMPTIONS:**BASELINE: Final Pay 2002**

- **Market values** (limited market values) are actual values reported by county assessors on the abstracts of assessment.
- **Levies** are actual levies reported by county auditors on the abstracts of tax lists.
- **The state levy** was set at \$585.3 million, which is the amount reported on the abstract of tax lists.

ALTERNATIVE: Preliminary Pay 2003: Actual market values; TNT Levies

- **Market values** (limited market values) are actual values reported by county assessors on the abstracts of assessment.
- **Levies** are preliminary levies (also called truth-in-taxation, or TNT levies) reported by county auditors to the Dept. of Revenue. In the case of school districts, TNT levies have been augmented with information about referendum levies that have been approved after TNT levies were certified. In the aggregate, final certified levies will be less than TNT levies, although they may not be for any specific jurisdiction.
- **The state levy** is \$594.9 million, which is the certified level set by the Dept. of Revenue.
- **Tax increment financing net tax capacities** are derived from the abstracts of assessment; generally these figures will undergo some changes before the final figures are certified on the abstract of tax lists.
- **Fiscal disparities** contribution and distribution net tax capacities are preliminary, based on data from the abstracts of assessment, with some adjustments applied based on Dept. of Revenue data. Fiscal disparities distribution tax amounts are preliminary.

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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Simulation 3A1
1/27/2003 3:25 PM

Baseline Final Pay 2002
Alternative Prelim Pay 2003: Actual MKVs, TNT Levies

Page 1
(all figures in \$000s)

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	191,363,909	21,067,850	12.4	1,867,123	2,213,767	346,643	18.6	1.10	1.16
Res NonHmstd 1Un	6,773,047	8,557,668	1,784,622	26.3	88,064	113,784	25,720	29.2	1.30	1.33
Res NonHmstd 2-3	3,362,204	3,866,001	503,797	15.0	64,507	64,080	-427	-0.7	1.92	1.66
Reg Apartments	9,874,375	11,455,225	1,580,850	16.0	231,123	230,214	-910	-0.4	2.34	2.01
Low-income Apts	2,563,062	2,979,481	416,419	16.2	31,622	42,249	10,628	33.6	1.23	1.42
Seasonal Rec	9,124,165	10,462,907	1,338,742	14.7	123,737	137,805	14,068	11.4	1.36	1.32
Com/Ind Lo Tier	7,622,075	7,926,443	304,368	4.0	222,239	226,148	3,909	1.8	2.92	2.85
Com/Ind Hi Tier	37,994,803	40,958,745	2,963,942	7.8	1,461,356	1,522,174	60,817	4.2	3.85	3.72
Publ U: Elec Gen	1,545,703	1,545,468	-235	0.0	41,458	40,173	-1,284	-3.1	2.68	2.60
Publ U: Other	4,875,062	5,018,556	143,495	2.9	179,786	180,390	605	0.3	3.69	3.59
Ag Hmstd: House	7,341,140	8,097,036	755,896	10.3	63,078	72,606	9,529	15.1	0.86	0.90
Ag Hmstd: Land	21,297,690	20,128,409	-1,169,281	-5.5	113,468	96,125	-17,343	-15.0	0.53	0.48
Ag NonHmstd	9,513,668	10,214,986	701,318	7.4	98,852	110,406	11,554	11.7	1.04	1.08
Total	292,183,052	322,574,833	30,391,781	10.4	4,586,413	5,049,921	463,508	10.1	1.57	1.57

Tax Base

	Baseline	Alternativ	Change	Pctg Chng
Total Tax Capacity	3,415,819	3,724,317	308,498	9.0
(-) TIF Tax Capacity	193,636	215,546	21,910	11.3
(-) FD Contrib Tax Cap	215,148	233,133	17,985	8.4
(=) Taxable Tax Capacity	3,007,035	3,275,638	268,603	8.9
FD Distrib Tax Cap	215,152	233,133	17,980	8.4

Tax Rates

	Net Tax Cap		Ref Mkt Val (mills)	
	Base	Alter	Base	Alter
County	51.57	51.21	0.002	0.00
City/Town	36.29	36.16	0.047	0.05
School District	25.31	25.97	0.835	1.137
Special District	5.01	5.42	0.000	0.00
Total	118.18	118.76	0.885	1.189

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Simulation 3A1
1/27/2003 3:25 PM

Baseline Final Pay 2002
Alternative Prelim Pay 2003: Actual MKVs, TNT Levies

Page 2
(all figures in \$000s)

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	61,486,170	6,720,929	12.3	556,249	647,936	91,687	16.5	1.02	1.05
Res NonHmstd 1Un	2,858,524	3,523,627	665,103	23.3	37,031	46,165	9,133	24.7	1.30	1.31
Res NonHmstd 2-3	1,139,294	1,282,249	142,955	12.5	21,922	20,855	-1,067	-4.9	1.92	1.63
Reg Apartments	1,698,333	1,894,802	196,469	11.6	40,849	38,293	-2,556	-6.3	2.41	2.02
Low-income Apts	774,438	816,376	41,939	5.4	9,884	11,720	1,837	18.6	1.28	1.44
Seasonal Rec	8,832,312	10,147,754	1,315,442	14.9	119,100	132,823	13,724	11.5	1.35	1.31
Com/Ind Lo Tier	4,211,193	4,412,774	201,581	4.8	122,071	126,315	4,243	3.5	2.90	2.86
Com/Ind Hi Tier	7,200,329	7,986,283	785,954	10.9	269,980	293,308	23,329	8.6	3.75	3.67
Publ U: Elec Gen	1,263,456	1,249,324	-14,132	-1.1	33,881	32,436	-1,445	-4.3	2.68	2.60
Publ U: Other	2,984,611	3,050,856	66,245	2.2	107,164	107,644	480	0.4	3.59	3.53
Ag Hmstd: House	6,421,439	7,067,066	645,627	10.1	54,757	62,782	8,026	14.7	0.85	0.89
Ag Hmstd: Land	20,315,035	19,169,779	-1,145,256	-5.6	109,065	92,401	-16,664	-15.0	0.54	0.48
Ag NonHmstd	8,932,267	9,563,108	630,842	7.1	92,679	103,498	10,820	11.7	1.04	1.08
Total	121,396,470	131,650,167	10,253,697	8.4	1,574,630	1,716,176	141,546	9.0	1.30	1.30

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	1,285,707	1,387,876	102,168	7.9	County	61.02	60.20	0.006	0.00
(-) TIF Tax Capacity	36,277	40,269	3,992	11.0	City/Town	32.80	33.72	0.015	0.01
(-) FD Contrib Tax Cap	878	1,417	539	61.5	School District	24.09	24.34	0.454	0.602
(=) Taxable Tax Capacity	1,248,552	1,346,189	97,637	7.8	Special District	1.72	1.65	0.000	0.00
FD Distrib Tax Cap	883	1,418	535	60.6	Total	119.63	119.91	0.475	0.621

Tax Burdens on
Hypothetical

	Taxable Market			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Value		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	61,600	67,800	10.1	520	584	64	12.3	0.843	0.861	
Res Hmstd: Avg Val	92,400	101,600	10.0	860	1,000	140	16.3	0.930	0.984	
Res Hmstd: Hi Val	123,300	135,600	10.0	1,272	1,460	188	14.8	1.031	1.076	
Res Hmstd: Ex-Hi Val	184,900	203,400	10.0	2,094	2,376	282	13.5	1.132	1.168	
Apartment (Mkt rate)	300,000	334,700	11.6	6,602	6,228	-374	-5.7	2.200	1.860	
Seas Rec: Lo Val	50,000	55,000	10.0	713	779	66	9.2	1.426	1.416	
Seas Rec: Hi Val	150,000	165,000	10.0	2,395	2,628	233	9.7	1.596	1.592	
Comm/Ind: Lo Val	150,000	166,400	10.9	4,057	4,596	539	13.3	2.704	2.762	
Comm/Ind: Med Val	300,000	332,700	10.9	9,443	10,496	1,053	11.2	3.147	3.154	
Comm/Ind: Hi Val	1,000,000	1,109,200	10.9	34,576	38,045	3,468	10.0	3.457	3.429	

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Simulation 3A1
1/27/2003 3:25 PM

Baseline Final Pay 2002
Alternative Prelim Pay 2003: Actual MKVs, TNT Levies

Page 3
(all figures in \$000s)

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	129,877,739	14,346,921	12.4	1,310,874	1,565,831	254,957	19.4	1.13	1.21
Res NonHmstd 1Un	3,914,523	5,034,041	1,119,518	28.6	51,032	67,619	16,587	32.5	1.30	1.34
Res NonHmstd 2-3	2,222,910	2,583,752	360,842	16.2	42,585	43,226	641	1.5	1.92	1.67
Reg Apartments	8,176,042	9,560,423	1,384,381	16.9	190,275	191,921	1,646	0.9	2.33	2.01
Low-income Apts	1,788,624	2,163,104	374,480	20.9	21,738	30,529	8,791	40.4	1.22	1.41
Seasonal Rec	291,853	315,153	23,300	8.0	4,638	4,982	344	7.4	1.59	1.58
Com/Ind Lo Tier	3,410,882	3,513,669	102,787	3.0	100,168	99,833	-334	-0.3	2.94	2.84
Com/Ind Hi Tier	30,794,474	32,972,462	2,177,987	7.1	1,191,377	1,228,865	37,489	3.1	3.87	3.73
Publ U: Elec Gen	282,247	296,144	13,897	4.9	7,577	7,737	161	2.1	2.68	2.61
Publ U: Other	1,890,451	1,967,701	77,250	4.1	72,622	72,747	125	0.2	3.84	3.70
Ag Hmstd: House	919,701	1,029,970	110,269	12.0	8,321	9,824	1,503	18.1	0.90	0.95
Ag Hmstd: Land	982,655	958,630	-24,025	-2.4	4,403	3,724	-679	-15.	0.45	0.39
Ag NonHmstd	581,402	651,878	70,476	12.1	6,173	6,908	735	11.9	1.06	1.06
Total	170,786,582	190,924,666	20,138,084	11.8	3,011,782	3,333,745	321,963	10.7	1.76	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	2,130,112	2,336,442	206,330	9.7	County	44.87	44.94	0.000	0.00
(-) TIF Tax Capacity	157,359	175,276	17,918	11.4	City/Town	38.76	37.86	0.063	0.06
(-) FD Contrib Tax Cap	214,270	231,716	17,446	8.1	School District	26.18	27.11	1.024	1.402
(=) Taxable Tax Capacity	1,758,483	1,929,449	170,966	9.7	Special District	7.35	8.05	0.000	0.00
FD Distrib Tax Cap	214,269	231,715	17,445	8.1	Total	117.16	117.96	1.088	1.470

Tax Burdens on
Hypothetical

	Taxable Market			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Value		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	105,000	115,500	10.0	1,066	1,264	197	18.5	1.015	1.094	
Res Hmstd: Avg Val	157,500	173,300	10.0	1,786	2,083	297	16.6	1.133	1.201	
Res Hmstd: Hi Val	210,000	231,000	10.0	2,505	2,900	395	15.8	1.193	1.255	
Res Hmstd: Ex-Hi Val	315,000	346,500	10.0	3,944	4,536	592	15.0	1.252	1.309	
Apartment (Mkt rate)	300,000	350,800	16.9	6,653	6,723	70	1.0	2.217	1.916	
Comm/Ind: Lo Val	150,000	160,600	7.1	4,360	4,591	231	5.3	2.906	2.858	
Comm/Ind: Med Val	300,000	321,200	7.1	10,120	10,509	390	3.8	3.373	3.271	
Comm/Ind: Hi Val	1,000,000	1,070,700	7.1	36,997	38,128	1,131	3.1	3.699	3.561	

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Simulation 3A1
1/27/2003 3:25 PM

Baseline Final Pay 2002
Alternative Prelim Pay 2003: Actual MKVs, TNT Levies

Page 4
(all figures in \$000s)

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	3,151,921	215,767	7.3	33,589	39,996	6,406	19.1	1.14	1.27
Res NonHmstd 1Un	184,155	206,431	22,276	12.1	2,708	3,155	447	16.5	1.47	1.53
Res NonHmstd 2-3	70,507	82,051	11,544	16.4	1,440	1,452	13	0.9	2.04	1.77
Reg Apartments	182,204	195,041	12,837	7.0	4,394	4,151	-242	-5.5	2.41	2.13
Low-income Apts	78,448	81,342	2,894	3.7	1,019	1,244	226	22.2	1.30	1.53
Seasonal Rec	65,513	79,149	13,637	20.8	1,054	1,265	211	20.0	1.61	1.60
Com/Ind Lo Tier	438,139	458,912	20,774	4.7	12,846	13,325	479	3.7	2.93	2.90
Com/Ind Hi Tier	551,058	616,628	65,570	11.9	18,714	20,466	1,752	9.4	3.40	3.32
Publ U: Elec Gen	21,241	23,543	2,302	10.8	444	484	39	8.9	2.09	2.05
Publ U: Other	90,337	89,164	-1,173	-1.3	3,447	3,383	-64	-1.9	3.82	3.79
Ag Hmstd: House	15,071	15,736	665	4.4	169	189	20	11.6	1.12	1.20
Ag Hmstd: Land	20,266	20,242	-25	-0.1	143	131	-13	-8.8	0.71	0.65
Ag NonHmstd	23,221	24,131	911	3.9	329	363	34	10.2	1.42	1.50
Total	4,676,315	5,044,292	367,977	7.9	80,296	89,604	9,308	11.6	1.72	1.78

Tax Base

Tax Rates

					Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	57,153	61,053	3,900	6.8	County	65.03	65.06	0.000	0.00
(-) TIF Tax Capacity	2,900	2,997	97	3.3	City/Town	49.86	52.66	0.060	0.05
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.34	25.69	0.472	0.507
(=) Taxable Tax Capacity	54,253	58,057	3,804	7.0	Special District	4.12	3.66	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	138.36	147.06	0.532	0.560

**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	44,700	48,000	7.4	463	541	77	16.7	1.036	1.126
Res Hmstd: Avg Val	67,100	72,000	7.3	696	811	115	16.6	1.036	1.126
Res Hmstd: Hi Val	89,500	96,100	7.4	994	1,181	187	18.8	1.110	1.229
Res Hmstd: Ex-Hi Val	134,200	144,100	7.4	1,677	1,957	280	16.7	1.249	1.358
Apartment (Mkt rate)	300,000	321,100	7.0	7,631	7,263	-368	-4.8	2.543	2.261
Comm/Ind: Lo Val	150,000	167,800	11.9	4,487	5,343	856	19.1	2.991	3.184
Comm/Ind: Med Val	300,000	335,700	11.9	10,443	12,201	1,758	16.8	3.481	3.634
Comm/Ind: Hi Val	1,000,000	1,119,000	11.9	38,240	44,196	5,956	15.6	3.823	3.949

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Simulation 3A1
1/27/2003 3:25 PM

Baseline Final Pay 2002
Alternative Prelim Pay 2003: Actual MKVs, TNT Levies

Page 5
(all figures in \$000s)

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	3,074,915	331,409	12.1	22,591	25,929	3,338	14.8	0.82	0.84
Res NonHmstd 1Un	157,001	190,926	33,925	21.6	1,744	2,108	364	20.9	1.11	1.10
Res NonHmstd 2-3	45,077	52,385	7,308	16.2	683	669	-15	-2.2	1.52	1.28
Reg Apartments	4,746	5,816	1,069	22.5	83	81	-3	-3.1	1.75	1.39
Low-income Apts	223	268	46	20.4	3	3	1	31.2	1.16	1.27
Seasonal Rec	1,518,820	1,786,213	267,393	17.6	19,447	22,094	2,647	13.6	1.28	1.24
Com/Ind Lo Tier	100,527	108,437	7,911	7.9	2,465	2,623	157	6.4	2.45	2.42
Com/Ind Hi Tier	110,448	115,018	4,570	4.1	3,660	3,777	117	3.2	3.31	3.28
Publ U: Elec Gen	4,946	4,703	-243	-4.9	110	104	-6	-5.7	2.23	2.21
Publ U: Other	405,077	385,434	-19,643	-4.8	13,268	12,842	-426	-3.2	3.28	3.33
Ag Hmstd: House	906,036	978,135	72,099	8.0	7,372	8,325	954	12.9	0.81	0.85
Ag Hmstd: Land	3,287,395	3,140,025	-147,371	-4.5	17,654	15,324	-2,330	-13.1	0.54	0.49
Ag NonHmstd	1,996,120	1,979,318	-16,802	-0.8	21,263	22,163	900	4.2	1.07	1.12
Total	11,279,923	11,821,593	541,670	4.8	110,344	116,041	5,697	5.2	0.98	0.98

Tax Base

					Tax Rates		Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	105,271	109,867	4,596	4.4	County	60.91	60.71	0.000	0.00	
(-) TIF Tax Capacity	68	39	-28	-41.1	City/Town	18.34	18.63	0.000	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.38	21.89	0.466	0.537	
(=) Taxable Tax Capacity	105,203	109,828	4,624	4.4	Special District	3.99	3.59	0.000	0.00	
FD Distrib Tax Cap	0	0	0	0.0	Total	103.62	104.82	0.466	0.537	

**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	63,900	70,300	10.0	436	493	57	13.1	0.682	0.701
Res Hmstd: Avg Val	95,900	105,500	10.0	752	885	133	17.6	0.784	0.838
Res Hmstd: Hi Val	127,800	140,600	10.0	1,126	1,303	177	15.7	0.881	0.926
Res Hmstd: Ex-Hi Val	191,700	210,900	10.0	1,876	2,141	265	14.1	0.978	1.015
Seas Rec: Lo Val	50,000	55,000	10.0	633	696	63	9.9	1.266	1.265
Seas Rec: Hi Val	150,000	165,000	10.0	2,155	2,379	224	10.4	1.436	1.441
Comm/Ind: Lo Val	150,000	156,200	4.1	3,696	3,863	167	4.5	2.463	2.473
Comm/Ind: Med Val	300,000	312,400	4.1	8,600	8,920	320	3.7	2.866	2.855
Comm/Ind: Hi Val	1,000,000	1,041,400	4.1	31,486	32,521	1,035	3.3	3.148	3.122

House Research

Simulation 3A1
1/27/2003 3:25 PM

Baseline Final Pay 2002
Alternative Prelim Pay 2003: Actual MKVs, TNT Levies

Page 6
(all figures in \$000s)

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	2,225,959	277,376	14.2	19,713	22,308	2,595	13.2	1.01	1.00
Res NonHmstd 1Un	158,362	186,993	28,631	18.1	2,043	2,392	349	17.1	1.29	1.28
Res NonHmstd 2-3	64,617	69,238	4,621	7.2	1,223	1,090	-134	-10.	1.89	1.57
Reg Apartments	83,816	94,350	10,533	12.6	2,098	1,935	-163	-7.8	2.50	2.05
Low-income Apts	56,757	58,814	2,057	3.6	755	855	99	13.1	1.33	1.45
Seasonal Rec	808,268	961,064	152,795	18.9	11,127	12,890	1,763	15.8	1.38	1.34
Com/Ind Lo Tier	364,288	381,425	17,136	4.7	10,618	10,716	98	0.9	2.91	2.81
Com/Ind Hi Tier	565,403	631,445	66,041	11.7	20,704	22,416	1,712	8.3	3.66	3.55
Publ U: Elec Gen	955	828	-127	-13.3	29	26	-3	-10.	3.04	3.14
Publ U: Other	64,712	74,215	9,504	14.7	2,576	2,872	296	11.5	3.98	3.87
Ag Hmstd: House	16,041	18,392	2,351	14.7	163	181	18	10.9	1.02	0.98
Ag Hmstd: Land	17,001	19,419	2,418	14.2	93	86	-6	-6.7	0.54	0.44
Ag NonHmstd	17,490	23,952	6,462	36.9	193	250	56	29.1	1.11	1.04
Total	4,166,295	4,746,093	579,799	13.9	71,336	78,017	6,681	9.4	1.71	1.64

Tax Base

					Tax Rates		Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	50,732	57,128	6,396	12.6	County	55.76	51.73	0.000	0.00	
(-) TIF Tax Capacity	2,179	2,395	216	9.9	City/Town	42.47	42.33	0.021	0.01	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.65	23.86	0.247	0.234	
(=) Taxable Tax Capacity	48,553	54,733	6,180	12.7	Special District	1.03	0.79	0.000	0.00	
FD Distrib Tax Cap	0	0	0	0.0	Total	121.91	118.70	0.268	0.249	

**Tax Burdens on
Hypothetical**

	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	50,500	55,600	10.1	427	451	24	5.7	0.845	0.811
Res Hmstd: Avg Val	75,800	83,400	10.0	641	713	72	11.3	0.845	0.855
Res Hmstd: Hi Val	101,100	111,200	10.0	978	1,075	97	9.9	0.967	0.967
Res Hmstd: Ex-Hi Val	151,600	166,800	10.0	1,653	1,799	146	8.9	1.090	1.078
Apartment (Mkt rate)	300,000	337,700	12.6	6,664	6,097	-567	-8.5	2.221	1.805
Comm/Ind: Lo Val	150,000	167,500	11.7	4,077	4,542	464	11.4	2.718	2.711
Comm/Ind: Med Val	300,000	335,000	11.7	9,501	10,381	881	9.3	3.166	3.098
Comm/Ind: Hi Val	1,000,000	1,116,800	11.7	34,809	37,638	2,829	8.1	3.480	3.370

House Research

Simulation 3A1
1/27/2003 3:25 PM

Baseline Final Pay 2002
Alternative Prelim Pay 2003: Actual MKVs, TNT Levies

Page 7
(all figures in \$000s)

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	3,598,484	374,517	11.6	27,395	30,248	2,853	10.4	0.85	0.84
Res NonHmstd 1Un	192,816	220,797	27,981	14.5	2,092	2,401	309	14.8	1.09	1.09
Res NonHmstd 2-3	44,447	46,883	2,436	5.5	728	639	-89	-12.	1.64	1.36
Reg Apartments	5,432	6,362	930	17.1	110	105	-6	-5.1	2.03	1.65
Low-income Apts	690	690	0	0.0	9	10	1	12.3	1.26	1.41
Seasonal Rec	2,393,419	2,765,940	372,520	15.6	30,244	33,538	3,293	10.9	1.26	1.21
Com/Ind Lo Tier	130,752	138,694	7,942	6.1	3,233	3,300	67	2.1	2.47	2.38
Com/Ind Hi Tier	86,540	99,803	13,263	15.3	2,822	3,124	302	10.7	3.26	3.13
Publ U: Elec Gen	8,761	3,970	-4,791	-54.7	211	111	-100	-47.	2.41	2.79
Publ U: Other	297,033	273,712	-23,321	-7.9	11,283	9,818	-1,464	-13.	3.80	3.59
Ag Hmstd: House	613,998	683,036	69,038	11.2	5,992	6,371	379	6.3	0.98	0.93
Ag Hmstd: Land	984,099	1,073,879	89,781	9.1	5,764	5,185	-579	-10.	0.59	0.48
Ag NonHmstd	357,899	489,323	131,425	36.7	4,511	5,567	1,056	23.4	1.26	1.14
Total	8,339,852	9,401,574	1,061,721	12.7	94,396	100,417	6,021	6.4	1.13	1.07

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	93,927	10,026	11.9	County	62.80	58.35	0.000	0.00
(-) TIF Tax Capacity	14	27	12	87.1	City/Town	19.73	18.67	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.66	26.50	0.143	0.170
(=) Taxable Tax Capacity	83,887	93,901	10,014	11.9	Special District	1.13	0.64	0.000	0.00
FD Distrib Tax Cap	0	0	0	46.4	Total	109.32	104.16	0.143	0.170

**Tax Burdens on
Hypothetical**

	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	64,100	70,500	10.0	453	464	11	2.4	0.707	0.658
Res Hmstd: Avg Val	96,200	105,800	10.0	780	843	63	8.1	0.810	0.796
Res Hmstd: Hi Val	128,200	141,000	10.0	1,163	1,247	84	7.3	0.906	0.884
Res Hmstd: Ex-Hi Val	192,400	211,600	10.0	1,932	2,058	127	6.6	1.003	0.972
Seas Rec: Lo Val	50,000	55,000	10.0	662	693	31	4.7	1.323	1.259
Seas Rec: Hi Val	150,000	165,000	10.0	2,240	2,368	128	5.7	1.493	1.435
Comm/Ind: Lo Val	150,000	173,000	15.3	3,775	4,326	550	14.6	2.516	2.500
Comm/Ind: Med Val	300,000	346,000	15.3	8,802	9,840	1,038	11.8	2.933	2.844
Comm/Ind: Hi Val	1,000,000	1,153,300	15.3	32,260	35,575	3,315	10.3	3.225	3.084

House Research

Simulation 3A1
1/27/2003 3:26 PM

Baseline Final Pay 2002
Alternative Prelim Pay 2003: Actual MKVs, TNT Levies

Page 8
(all figures in \$000s)

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	1,764,726	153,467	9.5	13,134	16,150	3,016	23.0	0.82	0.92
Res NonHmstd 1Un	100,353	118,689	18,336	18.3	1,665	2,030	365	21.9	1.66	1.71
Res NonHmstd 2-3	32,198	36,491	4,293	13.3	797	772	-24	-3.0	2.47	2.12
Reg Apartments	46,608	54,714	8,105	17.4	1,342	1,370	28	2.1	2.88	2.50
Low-income Apts	49,683	51,365	1,682	3.4	745	882	137	18.4	1.50	1.72
Seasonal Rec	98,222	110,736	12,514	12.7	1,577	1,778	201	12.7	1.61	1.61
Com/Ind Lo Tier	231,800	245,188	13,388	5.8	7,830	8,173	343	4.4	3.38	3.33
Com/Ind Hi Tier	262,876	279,347	16,471	6.3	11,817	12,442	625	5.3	4.50	4.45
Publ U: Elec Gen	198,300	192,058	-6,243	-3.1	5,137	5,570	432	8.4	2.59	2.90
Publ U: Other	106,079	96,770	-9,309	-8.8	4,190	3,995	-195	-4.7	3.95	4.13
Ag Hmstd: House	3,526	3,879	354	10.0	30	37	7	24.9	0.84	0.95
Ag Hmstd: Land	2,235	2,480	244	10.9	9	10	1	8.2	0.42	0.41
Ag NonHmstd	24,057	28,129	4,072	16.9	365	454	89	24.4	1.52	1.61
Total	2,767,196	2,984,571	217,375	7.9	48,639	53,663	5,025	10.3	1.76	1.80

Tax Base

	Taxable Market				Tax Rates		Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	34,940	37,073	2,133	6.1	County	73.40	72.26	0.000	0.00	
(-) TIF Tax Capacity	1,320	1,435	115	8.7	City/Town	56.30	74.50	0.037	0.03	
(-) FD Contrib Tax Cap	559	965	406	72.8	School District	23.61	13.92	0.325	0.224	
(=) Taxable Tax Capacity	33,062	34,674	1,612	4.9	Special District	1.57	1.78	0.000	0.00	
FD Distrib Tax Cap	630	1,024	394	62.6	Total	154.89	162.46	0.362	0.259	

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	38,700	42,400	9.6	156	215	59	38.0	0.402	0.507
Res Hmstd: Avg Val	58,100	63,600	9.5	373	480	107	28.6	0.642	0.755
Res Hmstd: Hi Val	77,400	84,800	9.6	609	788	179	29.5	0.786	0.929
Res Hmstd: Ex-Hi Val	116,200	127,300	9.6	1,259	1,528	269	21.4	1.083	1.200
Apartment (Mkt rate)	300,000	352,200	17.4	8,473	8,674	202	2.4	2.824	2.462
Comm/Ind: Lo Val	150,000	159,400	6.3	4,877	5,321	443	9.1	3.251	3.337
Comm/Ind: Med Val	300,000	318,800	6.3	11,362	12,265	903	8.0	3.787	3.847
Comm/Ind: Hi Val	1,000,000	1,062,700	6.3	41,624	44,675	3,051	7.3	4.162	4.203

House Research

Simulation 3A1
1/27/2003 3:26 PM

Baseline Final Pay 2002
Alternative Prelim Pay 2003: Actual MKVs, TNT Levies

Page 9
(all figures in \$000s)

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	2,875,765	297,780	11.6	17,107	19,892	2,785	16.3	0.66	0.69
Res NonHmstd 1Un	116,537	146,402	29,865	25.6	1,388	1,712	324	23.3	1.19	1.17
Res NonHmstd 2-3	19,632	20,028	396	2.0	319	286	-33	-10.	1.63	1.43
Reg Apartments	2,304	3,286	982	42.6	46	49	3	5.6	2.01	1.49
Low-income Apts	492	758	266	54.0	6	9	3	47.5	1.25	1.20
Seasonal Rec	2,132,958	2,410,145	277,187	13.0	28,864	31,583	2,719	9.4	1.35	1.31
Com/Ind Lo Tier	60,118	62,417	2,299	3.8	1,638	1,624	-14	-0.9	2.72	2.60
Com/Ind Hi Tier	112,234	115,456	3,222	2.9	4,140	4,063	-77	-1.9	3.69	3.52
Publ U: Elec Gen	1,126	708	-418	-37.1	24	16	-8	-33.	2.13	2.27
Publ U: Other	211,825	195,205	-16,620	-7.8	7,564	6,857	-707	-9.3	3.57	3.51
Ag Hmstd: House	118,837	129,416	10,579	8.9	581	623	43	7.3	0.49	0.48
Ag Hmstd: Land	124,281	137,181	12,900	10.4	329	300	-29	-8.8	0.26	0.22
Ag NonHmstd	220,109	326,126	106,017	48.2	2,550	3,713	1,163	45.6	1.16	1.14
Total	5,698,437	6,422,893	724,456	12.7	64,556	70,727	6,171	9.6	1.13	1.10

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	67,141	7,061	11.8	County	75.65 74.23	0.000	0.00
(-) TIF Tax Capacity	361	308	-53	-14.	City/Town	13.52 17.83	0.000	0.00
(-) FD Contrib Tax Cap	319	452	133	41.7	School District	18.96 12.37	0.217	0.211
(=) Taxable Tax Capacity	59,399	66,381	6,982	11.8	Special District	3.21 3.73	0.000	0.00
FD Distrib Tax Cap	253	394	141	55.6	Total	111.34 108.16	0.217	0.211

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	63,800	70,200	10.0	202	212	10	5.2	0.316	0.302
Res Hmstd: Avg Val	95,700	105,300	10.0	510	594	84	16.4	0.533	0.563
Res Hmstd: Hi Val	127,600	140,400	10.0	901	1,012	111	12.4	0.706	0.721
Res Hmstd: Ex-Hi Val	191,300	210,400	10.0	1,681	1,847	166	9.9	0.878	0.878
Seas Rec: Lo Val	50,000	55,000	10.0	672	715	43	6.4	1.343	1.299
Seas Rec: Hi Val	150,000	165,000	10.0	2,271	2,434	163	7.2	1.513	1.475
Comm/Ind: Lo Val	150,000	154,300	2.9	3,916	3,881	-34	-0.9	2.610	2.515
Comm/Ind: Med Val	300,000	308,600	2.9	9,126	8,998	-127	-1.4	3.041	2.915
Comm/Ind: Hi Val	1,000,000	1,028,700	2.9	33,439	32,879	-560	-1.7	3.343	3.196

House Research

Simulation 3A1
1/27/2003 3:26 PM

Baseline Final Pay 2002
Alternative Prelim Pay 2003: Actual MKVs, TNT Levies

Page 10
(all figures in \$000s)

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	3,252,512	316,910	10.8	34,470	37,900	3,430	9.9	1.17	1.17
Res NonHmstd 1Un	158,924	196,641	37,717	23.7	2,253	2,713	460	20.4	1.42	1.38
Res NonHmstd 2-3	90,459	102,321	11,861	13.1	1,921	1,760	-161	-8.4	2.12	1.72
Reg Apartments	127,424	132,007	4,583	3.6	3,236	2,690	-546	-16.	2.54	2.04
Low-income Apts	54,990	55,369	380	0.7	695	756	60	8.7	1.26	1.36
Seasonal Rec	61,225	67,460	6,235	10.2	1,035	1,121	87	8.4	1.69	1.66
Com/Ind Lo Tier	171,000	178,705	7,705	4.5	5,146	5,166	19	0.4	3.01	2.89
Com/Ind Hi Tier	463,065	484,619	21,554	4.7	18,455	18,521	66	0.4	3.99	3.82
Publ U: Elec Gen	694	694	0	0.0	19	19	-1	-3.6	2.78	2.68
Publ U: Other	112,240	110,284	-1,956	-1.7	4,477	4,207	-270	-6.0	3.99	3.82
Ag Hmstd: House	10,982	11,770	788	7.2	132	143	11	8.4	1.20	1.22
Ag Hmstd: Land	8,358	9,238	880	10.5	52	51	-2	-3.1	0.63	0.55
Ag NonHmstd	13,832	15,424	1,592	11.5	200	219	19	9.6	1.44	1.42
Total	4,208,794	4,617,044	408,250	9.7	72,092	75,265	3,173	4.4	1.71	1.63

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	50,044	53,863	3,819	7.6	County	89.07	86.13	0.000	0.00
(-) TIF Tax Capacity	4,484	4,882	398	8.9	City/Town	29.50	28.35	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.38	19.08	0.000	0.111
(=) Taxable Tax Capacity	45,560	48,981	3,421	7.5	Special District	3.88	4.47	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	142.83	138.03	0.000	0.111

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	63,100	69,400	10.0	649	688	39	6.0	1.028	0.991
Res Hmstd: Avg Val	94,700	104,200	10.0	1,065	1,171	106	9.9	1.125	1.123
Res Hmstd: Hi Val	126,300	138,900	10.0	1,545	1,685	140	9.1	1.223	1.213
Res Hmstd: Ex-Hi Val	189,400	208,300	10.0	2,503	2,713	210	8.4	1.321	1.302
Apartment (Mkt rate)	300,000	310,800	3.6	7,713	6,469	-1,244	-16.	2.570	2.081
Comm/Ind: Lo Val	150,000	157,000	4.7	4,508	4,616	108	2.4	3.005	2.939
Comm/Ind: Med Val	300,000	314,000	4.7	10,518	10,675	156	1.5	3.506	3.399
Comm/Ind: Hi Val	1,000,000	1,046,500	4.7	38,568	38,942	375	1.0	3.856	3.721

House Research

Simulation 3A1
1/27/2003 3:26 PM

Baseline Final Pay 2002
Alternative Prelim Pay 2003: Actual MKVs, TNT Levies

Page 11
(all figures in \$000s)

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	2,056,094	280,899	15.8	24,206	28,575	4,370	18.1	1.36	1.39
Res NonHmstd 1Un	100,385	127,388	27,004	26.9	1,662	2,093	430	25.9	1.66	1.64
Res NonHmstd 2-3	47,073	57,010	9,938	21.1	1,139	1,183	44	3.9	2.42	2.08
Reg Apartments	59,320	69,018	9,698	16.3	1,774	1,680	-93	-5.3	2.99	2.43
Low-income Apts	57,941	62,177	4,236	7.3	887	1,050	163	18.4	1.53	1.69
Seasonal Rec	38,294	41,313	3,018	7.9	824	921	97	11.8	2.15	2.23
Com/Ind Lo Tier	216,900	228,633	11,733	5.4	7,251	7,473	223	3.1	3.34	3.27
Com/Ind Hi Tier	303,342	344,133	40,790	13.4	13,380	14,690	1,310	9.8	4.41	4.27
Publ U: Elec Gen	1,196	1,181	-15	-1.2	39	38	-1	-1.8	3.24	3.22
Publ U: Other	68,673	72,244	3,571	5.2	2,985	3,067	82	2.7	4.35	4.24
Ag Hmstd: House	43,522	49,254	5,733	13.2	505	617	112	22.2	1.16	1.25
Ag Hmstd: Land	35,532	37,754	2,222	6.3	206	199	-7	-3.4	0.58	0.53
Ag NonHmstd	17,546	17,975	429	2.4	255	264	8	3.2	1.46	1.47
Total	2,764,918	3,164,175	399,256	14.4	55,112	61,851	6,739	12.2	1.99	1.95

Tax Base

Tax Rates

					Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	32,937	37,260	4,323	13.1	County	73.50	71.37	0.017	0.01
(-) TIF Tax Capacity	1,799	2,144	345	19.2	City/Town	54.43	54.80	0.048	0.03
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.11	30.26	0.400	0.481
(=) Taxable Tax Capacity	31,138	35,116	3,978	12.8	Special District	1.36	1.27	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	159.40	157.70	0.464	0.528

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	60,800	66,900	10.0	754	823	69	9.1	1.240	1.229
Res Hmstd: Avg Val	91,100	100,200	10.0	1,204	1,351	147	12.2	1.321	1.348
Res Hmstd: Hi Val	121,500	133,700	10.0	1,730	1,927	197	11.4	1.423	1.441
Res Hmstd: Ex-Hi Val	182,300	200,500	10.0	2,782	3,076	294	10.6	1.526	1.534
Apartment (Mkt rate)	300,000	349,000	16.3	8,747	8,440	-307	-3.5	2.915	2.418
Comm/Ind: Lo Val	150,000	170,200	13.5	4,950	5,718	768	15.5	3.300	3.359
Comm/Ind: Med Val	300,000	340,300	13.4	11,528	13,023	1,495	13.0	3.842	3.826
Comm/Ind: Hi Val	1,000,000	1,134,500	13.5	42,223	47,128	4,905	11.6	4.222	4.154

House Research

Simulation 3A1
1/27/2003 3:26 PM

Baseline Final Pay 2002
Alternative Prelim Pay 2003: Actual MKVs, TNT Levies

Page 12
(all figures in \$000s)

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	3,296,318	419,510	14.6	32,091	36,743	4,651	14.5	1.12	1.11
Res NonHmstd 1Un	144,721	188,723	44,002	30.4	1,928	2,484	557	28.9	1.33	1.32
Res NonHmstd 2-3	44,743	56,060	11,317	25.3	884	909	25	2.9	1.98	1.62
Reg Apartments	3,362	3,428	66	2.0	77	63	-15	-19.	2.30	1.82
Low-income Apts	43	43	0	-0.1	1	1	0	0.6	1.31	1.32
Seasonal Rec	717,338	806,142	88,803	12.4	11,109	12,079	970	8.7	1.55	1.50
Com/Ind Lo Tier	62,794	66,906	4,111	6.5	1,803	1,848	45	2.5	2.87	2.76
Com/Ind Hi Tier	37,943	41,686	3,744	9.9	1,456	1,535	79	5.4	3.84	3.68
Publ U: Elec Gen	8,046	10,298	2,252	28.0	244	283	39	16.0	3.04	2.75
Publ U: Other	144,356	138,881	-5,475	-3.8	5,652	5,259	-393	-7.0	3.92	3.79
Ag Hmstd: House	691,214	795,536	104,321	15.1	7,420	8,302	882	11.9	1.07	1.04
Ag Hmstd: Land	675,764	704,905	29,141	4.3	3,756	3,237	-519	-13.	0.56	0.46
Ag NonHmstd	216,159	247,749	31,590	14.6	2,869	3,196	328	11.4	1.33	1.29
Total	5,623,291	6,356,673	733,382	13.0	69,290	75,939	6,649	9.6	1.23	1.19

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	62,771	7,123	12.8	County	75.33	73.09	0.033	0.02
(-) TIF Tax Capacity	52	65	13	26.0	City/Town	23.16	22.10	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.78	30.21	0.337	0.416
(=) Taxable Tax Capacity	55,596	62,706	7,110	12.8	Special District	1.10	1.02	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	130.36	126.42	0.369	0.445

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	71,200	78,300	10.0	670	723	53	7.9	0.940	0.923
Res Hmstd: Avg Val	106,700	117,400	10.0	1,154	1,270	116	10.0	1.081	1.081
Res Hmstd: Hi Val	142,300	156,500	10.0	1,663	1,816	153	9.2	1.168	1.160
Res Hmstd: Ex-Hi Val	213,500	234,900	10.0	2,682	2,913	231	8.6	1.256	1.240
Seas Rec: Lo Val	50,000	55,000	10.0	767	815	48	6.3	1.533	1.481
Seas Rec: Hi Val	150,000	165,000	10.0	2,556	2,735	179	7.0	1.704	1.657
Comm/Ind: Lo Val	150,000	164,800	9.9	4,283	4,676	393	9.2	2.855	2.837
Comm/Ind: Med Val	300,000	329,600	9.9	9,975	10,709	734	7.4	3.324	3.248
Comm/Ind: Hi Val	1,000,000	1,098,700	9.9	36,538	38,860	2,323	6.4	3.653	3.536

House Research

Simulation 3A1
1/27/2003 3:26 PM

Baseline Final Pay 2002
Alternative Prelim Pay 2003: Actual MKVs, TNT Levies

Page 13
(all figures in \$000s)

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	7,117,567	1,105,052	18.4	65,947	80,143	14,196	21.5	1.10	1.13
Res NonHmstd 1Un	239,843	317,956	78,113	32.6	3,147	4,217	1,070	34.0	1.31	1.33
Res NonHmstd 2-3	183,764	218,224	34,460	18.8	3,551	3,512	-39	-1.1	1.93	1.61
Reg Apartments	395,748	437,206	41,458	10.5	9,347	8,714	-633	-6.8	2.36	1.99
Low-income Apts	169,826	180,209	10,383	6.1	2,031	2,406	375	18.5	1.20	1.34
Seasonal Rec	37,445	41,619	4,174	11.1	607	663	56	9.2	1.62	1.59
Com/Ind Lo Tier	508,797	536,217	27,420	5.4	14,540	15,170	630	4.3	2.86	2.83
Com/Ind Hi Tier	1,286,730	1,493,515	206,785	16.1	48,522	55,233	6,711	13.8	3.77	3.70
Publ U: Elec Gen	664,593	661,281	-3,312	-0.5	16,847	15,728	-1,119	-6.6	2.53	2.38
Publ U: Other	361,479	365,960	4,481	1.2	13,514	13,090	-425	-3.1	3.74	3.58
Ag Hmstd: House	87,540	96,172	8,633	9.9	979	1,068	89	9.1	1.12	1.11
Ag Hmstd: Land	79,229	79,012	-217	-0.3	429	357	-72	-16.	0.54	0.45
Ag NonHmstd	53,571	60,328	6,757	12.6	680	744	64	9.4	1.27	1.23
Total	10,081,081	11,605,266	1,524,186	15.1	180,143	201,044	20,902	11.6	1.79	1.73

Tax Base

Tax Rates

					Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	130,034	146,312	16,277	12.5	County	50.01	48.16	0.000	0.00
(-) TIF Tax Capacity	8,270	9,434	1,164	14.1	City/Town	45.07	44.44	0.026	0.02
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.40	30.66	0.426	0.538
(=) Taxable Tax Capacity	121,764	136,878	15,114	12.4	Special District	2.10	2.31	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	127.57	125.56	0.452	0.560

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	75,200	82,700	10.0	693	787	94	13.6	0.920	0.951
Res Hmstd: Avg Val	112,900	124,200	10.0	1,220	1,368	148	12.1	1.081	1.101
Res Hmstd: Hi Val	150,500	165,600	10.0	1,751	1,949	198	11.3	1.163	1.176
Res Hmstd: Ex-Hi Val	225,700	248,300	10.0	2,812	3,108	296	10.5	1.245	1.251
Apartment (Mkt rate)	300,000	331,400	10.5	7,024	6,427	-597	-8.5	2.341	1.939
Comm/Ind: Lo Val	150,000	174,100	16.1	4,232	5,013	781	18.5	2.821	2.879
Comm/Ind: Med Val	300,000	348,200	16.1	9,853	11,376	1,523	15.5	3.284	3.267
Comm/Ind: Hi Val	1,000,000	1,160,700	16.1	36,082	41,072	4,989	13.8	3.608	3.538

House Research

Simulation 3A1
1/27/2003 3:26 PM

Baseline Final Pay 2002
Alternative Prelim Pay 2003: Actual MKVs, TNT Levies

Page 14
(all figures in \$000s)

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	4,166,754	520,632	14.3	33,177	39,138	5,962	18.0	0.91	0.94
Res NonHmstd 1Un	133,534	166,815	33,281	24.9	1,438	1,827	389	27.0	1.08	1.09
Res NonHmstd 2-3	66,578	73,185	6,607	9.9	1,087	991	-97	-8.9	1.63	1.35
Reg Apartments	2,747	2,935	188	6.8	53	47	-6	-11.	1.92	1.59
Low-income Apts	236	282	46	19.6	2	3	1	41.2	0.98	1.15
Seasonal Rec	445,852	502,258	56,405	12.7	5,917	6,626	709	12.0	1.33	1.32
Com/Ind Lo Tier	101,853	111,748	9,896	9.7	2,528	2,711	182	7.2	2.48	2.43
Com/Ind Hi Tier	77,847	92,883	15,036	19.3	2,506	2,925	418	16.7	3.22	3.15
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	146,596	148,005	1,408	1.0	4,760	4,760	0	0.0	3.25	3.22
Ag Hmstd: House	878,070	982,388	104,318	11.9	7,559	8,748	1,189	15.7	0.86	0.89
Ag Hmstd: Land	1,184,271	1,260,050	75,779	6.4	5,901	5,635	-266	-4.5	0.50	0.45
Ag NonHmstd	244,986	271,853	26,867	11.0	2,622	2,913	291	11.1	1.07	1.07
Total	6,928,691	7,779,154	850,463	12.3	67,551	76,323	8,772	13.0	0.97	0.98

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	67,183	75,302	8,119	12.1	County	50.20	48.48	0.000	0.00
(-) TIF Tax Capacity	118	135	17	14.2	City/Town	23.34	22.22	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.92	31.86	0.383	0.621
(=) Taxable Tax Capacity	67,065	75,167	8,102	12.1	Special District	1.21	1.33	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	105.67	103.89	0.383	0.621

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	90,200	99,200	10.0	697	809	113	16.2	0.772	0.815
Res Hmstd: Avg Val	135,200	148,700	10.0	1,230	1,399	169	13.7	0.909	0.940
Res Hmstd: Hi Val	180,300	198,300	10.0	1,764	1,989	225	12.8	0.978	1.003
Res Hmstd: Ex-Hi Val	270,500	297,600	10.0	2,833	3,172	339	12.0	1.047	1.065
Seas Rec: Lo Val	50,000	55,000	10.0	643	691	48	7.4	1.286	1.256
Seas Rec: Hi Val	150,000	165,000	10.0	2,186	2,363	178	8.1	1.457	1.432
Comm/Ind: Lo Val	150,000	179,000	19.3	3,729	4,590	861	23.1	2.486	2.564
Comm/Ind: Med Val	300,000	357,900	19.3	8,683	10,364	1,681	19.4	2.894	2.895
Comm/Ind: Hi Val	1,000,000	1,193,100	19.3	31,799	37,320	5,521	17.4	3.179	3.127

House Research

Simulation 3A1
1/27/2003 3:26 PM

Baseline Final Pay 2002
Alternative Prelim Pay 2003: Actual MKVs, TNT Levies

Page 15
(all figures in \$000s)

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	3,732,431	216,979	6.2	43,973	49,120	5,147	11.7	1.25	1.32
Res NonHmstd 1Un	193,122	216,745	23,623	12.2	3,086	3,607	521	16.9	1.60	1.66
Res NonHmstd 2-3	56,248	59,846	3,597	6.4	1,235	1,150	-85	-6.9	2.20	1.92
Reg Apartments	161,757	176,247	14,490	9.0	4,304	3,956	-348	-8.1	2.66	2.24
Low-income Apts	78,883	82,264	3,380	4.3	1,085	1,297	212	19.5	1.38	1.58
Seasonal Rec	11,857	12,824	967	8.2	254	277	23	9.2	2.14	2.16
Com/Ind Lo Tier	469,864	483,351	13,486	2.9	15,002	15,594	592	3.9	3.19	3.23
Com/Ind Hi Tier	591,512	632,086	40,574	6.9	24,250	25,793	1,542	6.4	4.10	4.08
Publ U: Elec Gen	4,312	4,451	138	3.2	109	116	7	6.3	2.53	2.61
Publ U: Other	63,589	65,621	2,032	3.2	2,759	2,913	155	5.6	4.34	4.44
Ag Hmstd: House	17,486	18,004	518	3.0	237	259	22	9.4	1.35	1.44
Ag Hmstd: Land	32,731	29,661	-3,071	-9.4	293	234	-59	-20.	0.89	0.79
Ag NonHmstd	34,058	34,548	490	1.4	563	602	39	6.9	1.65	1.74
Total	5,230,871	5,548,076	317,204	6.1	97,149	104,918	7,769	8.0	1.86	1.89

Tax Base

					Tax Rates		Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	62,567	65,761	3,195	5.1	County	63.13	64.71	0.042	0.03	
(-) TIF Tax Capacity	3,172	3,386	213	6.7	City/Town	62.00	62.24	0.027	0.02	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.30	22.68	0.678	0.998	
(=) Taxable Tax Capacity	59,394	62,376	2,981	5.0	Special District	1.38	1.21	0.000	0.00	
FD Distrib Tax Cap	0	0	0	0.0	Total	148.81	150.85	0.747	1.063	

**Tax Burdens on
Hypothetical**

	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	42,900	45,500	6.1	499	553	54	10.8	1.162	1.214
Res Hmstd: Avg Val	64,300	68,300	6.2	748	830	82	11.0	1.162	1.214
Res Hmstd: Hi Val	85,800	91,100	6.2	1,046	1,181	135	12.9	1.218	1.295
Res Hmstd: Ex-Hi Val	128,700	136,600	6.1	1,755	1,956	202	11.5	1.363	1.432
Apartment (Mkt rate)	300,000	326,900	9.0	8,260	7,744	-516	-6.2	2.753	2.368
Comm/Ind: Lo Val	150,000	160,300	6.9	4,755	5,211	456	9.6	3.169	3.250
Comm/Ind: Med Val	300,000	320,600	6.9	11,057	11,960	904	8.2	3.685	3.730
Comm/Ind: Hi Val	1,000,000	1,068,600	6.9	40,467	43,456	2,990	7.4	4.046	4.066

House Research

Simulation 3A1
1/27/2003 3:26 PM

Baseline Final Pay 2002
Alternative Prelim Pay 2003: Actual MKVs, TNT Levies

Page 16
(all figures in \$000s)

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	1,672,527	169,665	11.3	13,768	16,836	3,067	22.3	0.92	1.01
Res NonHmstd 1Un	143,264	168,312	25,048	17.5	1,641	2,053	412	25.1	1.15	1.22
Res NonHmstd 2-3	20,717	22,610	1,893	9.1	358	349	-9	-2.5	1.73	1.55
Reg Apartments	2,487	3,438	951	38.3	48	60	12	25.3	1.92	1.74
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	279,174	311,774	32,600	11.7	4,102	4,668	565	13.8	1.47	1.50
Com/Ind Lo Tier	85,983	87,877	1,893	2.2	2,192	2,278	85	3.9	2.55	2.59
Com/Ind Hi Tier	127,951	133,111	5,160	4.0	4,174	4,478	303	7.3	3.26	3.36
Publ U: Elec Gen	29,751	27,517	-2,234	-7.5	596	543	-54	-9.0	2.00	1.97
Publ U: Other	254,171	293,441	39,270	15.5	8,034	9,517	1,483	18.5	3.16	3.24
Ag Hmstd: House	946,882	1,019,613	72,731	7.7	7,444	8,873	1,429	19.2	0.79	0.87
Ag Hmstd: Land	5,971,638	5,473,570	-498,068	-8.3	32,891	27,793	-5,098	-15.0	0.55	0.51
Ag NonHmstd	2,867,482	3,027,764	160,282	5.6	29,081	32,686	3,605	12.4	1.01	1.08
Total	12,232,363	12,241,555	9,192	0.1	104,331	110,134	5,803	5.6	0.85	0.90

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	102,811	-615	-0.6	County	64.86	67.53	0.033	0.03
(-) TIF Tax Capacity	313	313	0	0.0	City/Town	16.92	17.78	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.22	22.39	0.712	1.061
(=) Taxable Tax Capacity	103,114	102,498	-615	-0.6	Special District	1.30	1.17	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	103.30	108.88	0.746	1.090

**Tax Burdens on
Hypothetical**

	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	58,900	64,800	10.0	417	517	100	24.0	0.707	0.797
Res Hmstd: Avg Val	88,400	97,200	10.0	686	879	193	28.1	0.776	0.904
Res Hmstd: Hi Val	117,800	129,600	10.0	1,038	1,297	258	24.9	0.881	1.000
Res Hmstd: Ex-Hi Val	176,700	194,400	10.0	1,744	2,131	387	22.2	0.986	1.096
Comm/Ind: Lo Val	150,000	156,000	4.0	3,730	4,039	309	8.3	2.486	2.589
Comm/Ind: Med Val	300,000	312,100	4.0	8,667	9,306	639	7.4	2.889	2.981
Comm/Ind: Hi Val	1,000,000	1,040,300	4.0	31,705	33,876	2,171	6.8	3.170	3.256

House Research

Simulation 3A1
1/27/2003 3:26 PM

Baseline Final Pay 2002
Alternative Prelim Pay 2003: Actual MKVs, TNT Levies

Page 17
(all figures in \$000s)

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	3,856,843	347,050	9.9	35,502	42,095	6,593	18.6	1.01	1.09
Res NonHmstd 1Un	149,063	185,555	36,493	24.5	1,934	2,509	574	29.7	1.30	1.35
Res NonHmstd 2-3	87,163	92,596	5,432	6.2	1,581	1,469	-113	-7.1	1.81	1.59
Reg Apartments	184,149	189,633	5,484	3.0	3,912	3,461	-451	-11.	2.12	1.83
Low-income Apts	59,470	61,375	1,904	3.2	659	790	131	19.9	1.11	1.29
Seasonal Rec	10,513	12,247	1,735	16.5	194	222	28	14.2	1.85	1.81
Com/Ind Lo Tier	373,952	386,137	12,185	3.3	10,492	10,893	400	3.8	2.81	2.82
Com/Ind Hi Tier	679,277	753,554	74,276	10.9	23,827	26,289	2,461	10.3	3.51	3.49
Publ U: Elec Gen	17,541	17,206	-335	-1.9	385	377	-8	-2.0	2.20	2.19
Publ U: Other	67,290	70,709	3,419	5.1	2,444	2,551	107	4.4	3.63	3.61
Ag Hmstd: House	9,831	10,783	952	9.7	115	137	21	18.6	1.17	1.27
Ag Hmstd: Land	19,371	17,083	-2,288	-11.8	145	112	-33	-22.	0.75	0.65
Ag NonHmstd	23,666	24,821	1,154	4.9	310	327	17	5.4	1.31	1.32
Total	5,191,080	5,678,541	487,461	9.4	81,501	91,230	9,729	11.9	1.57	1.61

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	63,151	68,195	5,044	8.0	County	54.72	55.79	0.000	0.00
(-) TIF Tax Capacity	3,224	3,655	432	13.4	City/Town	50.11	50.54	0.016	0.03
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.31	16.57	0.375	0.869
(=) Taxable Tax Capacity	59,927	64,540	4,613	7.7	Special District	0.70	0.41	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	122.84	123.31	0.391	0.905

**Tax Burdens on
Hypothetical**

	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	54,100	59,400	9.8	469	549	79	16.9	0.867	0.923
Res Hmstd: Avg Val	81,200	89,200	9.9	730	889	159	21.7	0.898	0.996
Res Hmstd: Hi Val	108,200	118,900	9.9	1,096	1,308	212	19.3	1.013	1.100
Res Hmstd: Ex-Hi Val	162,300	178,300	9.9	1,831	2,148	317	17.3	1.128	1.204
Apartment (Mkt rate)	300,000	308,900	3.0	6,751	5,993	-758	-11.	2.250	1.940
Comm/Ind: Lo Val	150,000	166,400	10.9	4,117	4,731	614	14.9	2.744	2.843
Comm/Ind: Med Val	300,000	332,800	10.9	9,586	10,795	1,209	12.6	3.195	3.243
Comm/Ind: Hi Val	1,000,000	1,109,300	10.9	35,111	39,092	3,981	11.3	3.511	3.524

House Research

Simulation 3A1
1/27/2003 3:26 PM

Baseline Final Pay 2002
Alternative Prelim Pay 2003: Actual MKVs, TNT Levies

Page 18
(all figures in \$000s)

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	1,462,408	155,825	11.9	9,776	11,931	2,155	22.0	0.75	0.82
Res NonHmstd 1Un	100,814	124,003	23,189	23.0	964	1,252	288	29.8	0.96	1.01
Res NonHmstd 2-3	19,080	20,908	1,829	9.6	268	260	-9	-3.3	1.41	1.24
Reg Apartments	2,280	2,425	145	6.4	39	37	-2	-5.0	1.71	1.52
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	78,964	86,408	7,444	9.4	911	1,026	115	12.6	1.15	1.19
Com/Ind Lo Tier	50,246	54,684	4,438	8.8	1,124	1,229	104	9.3	2.24	2.25
Com/Ind Hi Tier	58,112	60,198	2,087	3.6	1,714	1,766	52	3.0	2.95	2.93
Publ U: Elec Gen	10,763	10,679	-84	-0.8	161	159	-2	-1.2	1.50	1.49
Publ U: Other	169,572	207,970	38,398	22.6	4,967	6,154	1,187	23.9	2.93	2.96
Ag Hmstd: House	730,445	792,200	61,755	8.5	4,896	5,875	979	20.0	0.67	0.74
Ag Hmstd: Land	3,758,731	3,299,092	-459,638	-12.2	19,175	14,908	-4,266	-22.0	0.51	0.45
Ag NonHmstd	1,552,355	1,617,307	64,952	4.2	13,942	15,364	1,422	10.2	0.90	0.95
Total	7,837,945	7,738,284	-99,661	-1.3	57,939	59,961	2,022	3.5	0.74	0.77

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	65,654	-1,093	-1.6	County	57.48	59.04	0.000	0.00
(-) TIF Tax Capacity	13	26	13	103.0	City/Town	15.15	16.24	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.52	18.34	0.479	0.833
(=) Taxable Tax Capacity	66,734	65,628	-1,107	-1.7	Special District	0.72	0.42	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	90.88	94.03	0.479	0.833

**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	71,800	79,000	10.0	400	507	108	26.9	0.556	0.642
Res Hmstd: Avg Val	107,700	118,500	10.0	755	947	192	25.5	0.700	0.799
Res Hmstd: Hi Val	143,600	158,000	10.0	1,131	1,387	256	22.7	0.787	0.877
Res Hmstd: Ex-Hi Val	215,300	236,800	10.0	1,881	2,265	383	20.4	0.873	0.956
Comm/Ind: Lo Val	150,000	155,400	3.6	3,411	3,629	218	6.4	2.273	2.335
Comm/Ind: Med Val	300,000	310,800	3.6	7,935	8,371	436	5.5	2.644	2.693
Comm/Ind: Hi Val	1,000,000	1,035,900	3.6	29,046	30,496	1,450	5.0	2.904	2.943

House Research

Simulation 3A1
1/27/2003 3:26 PM

Baseline Final Pay 2002
Alternative Prelim Pay 2003: Actual MKVs, TNT Levies

Page 19
(all figures in \$000s)

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	4,810,012	582,673	13.8	49,142	56,799	7,657	15.6	1.16	1.18
Res NonHmstd 1Un	184,372	272,599	88,227	47.9	2,533	3,700	1,167	46.1	1.37	1.36
Res NonHmstd 2-3	81,634	85,725	4,090	5.0	1,621	1,430	-191	-11.	1.99	1.67
Reg Apartments	194,623	245,675	51,053	26.2	4,718	4,961	243	5.2	2.42	2.02
Low-income Apts	65,462	74,157	8,695	13.3	825	1,031	206	24.9	1.26	1.39
Seasonal Rec	3,560	3,610	50	1.4	60	61	1	1.2	1.70	1.70
Com/Ind Lo Tier	196,676	202,428	5,752	2.9	5,676	5,716	40	0.7	2.89	2.82
Com/Ind Hi Tier	945,449	1,047,340	101,891	10.8	36,115	39,090	2,975	8.2	3.82	3.73
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	47,287	49,024	1,738	3.7	1,741	1,757	16	0.9	3.68	3.58
Ag Hmstd: House	243,977	267,297	23,320	9.6	2,381	2,645	264	11.1	0.98	0.99
Ag Hmstd: Land	356,586	357,545	959	0.3	2,020	1,784	-236	-11.	0.57	0.50
Ag NonHmstd	119,495	120,985	1,491	1.2	1,348	1,370	21	1.6	1.13	1.13
Total	6,666,458	7,536,396	869,938	13.0	108,182	120,344	12,162	11.2	1.62	1.60

Tax Base

	Taxable Market				Tax Rates		Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	78,010	87,221	9,211	11.8	County	59.42	58.24	0.000	0.00	
(-) TIF Tax Capacity	2,983	3,439	456	15.3	City/Town	37.13	37.08	0.003	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	28.38	28.62	1.136	1.126	
(=) Taxable Tax Capacity	75,027	83,781	8,754	11.7	Special District	0.00	0.00	0.000	0.00	
FD Distrib Tax Cap	0	0	0	0.0	Total	124.93	123.95	1.139	1.129	

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	81,300	89,400	10.0	809	917	108	13.4	0.995	1.025
Res Hmstd: Avg Val	122,000	134,200	10.0	1,400	1,563	163	11.6	1.147	1.164
Res Hmstd: Hi Val	162,700	179,000	10.0	1,992	2,209	217	10.9	1.224	1.234
Res Hmstd: Ex-Hi Val	244,000	268,400	10.0	3,173	3,499	326	10.3	1.300	1.303
Apartment (Mkt rate)	300,000	378,700	26.2	7,088	7,468	381	5.4	2.362	1.972
Comm/Ind: Lo Val	150,000	166,200	10.8	4,276	4,778	502	11.7	2.850	2.874
Comm/Ind: Med Val	300,000	332,300	10.8	9,920	10,889	969	9.8	3.306	3.276
Comm/Ind: Hi Val	1,000,000	1,107,800	10.8	36,260	39,422	3,161	8.7	3.626	3.558

House Research

Simulation 3A1
1/27/2003 3:26 PM

Baseline Final Pay 2002
Alternative Prelim Pay 2003: Actual MKVs, TNT Levies

Page 20
(all figures in \$000s)

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	6,809,336	655,010	10.6	61,487	71,437	9,950	16.2	1.00	1.05
Res NonHmstd 1Un	257,328	308,344	51,016	19.8	3,240	3,928	688	21.2	1.26	1.27
Res NonHmstd 2-3	135,247	150,851	15,604	11.5	2,594	2,440	-155	-6.0	1.92	1.62
Reg Apartments	237,993	271,470	33,477	14.1	5,240	4,903	-337	-6.4	2.20	1.81
Low-income Apts	101,215	107,177	5,962	5.9	1,160	1,381	222	19.1	1.15	1.29
Seasonal Rec	24,335	30,771	6,435	26.4	399	517	118	29.6	1.64	1.68
Com/Ind Lo Tier	580,970	611,378	30,408	5.2	16,043	16,762	720	4.5	2.76	2.74
Com/Ind Hi Tier	897,185	1,000,537	103,353	11.5	32,333	35,250	2,917	9.0	3.60	3.52
Publ U: Elec Gen	291,031	288,287	-2,745	-0.9	9,520	8,832	-688	-7.2	3.27	3.06
Publ U: Other	205,891	213,586	7,695	3.7	8,271	8,257	-14	-0.2	4.02	3.87
Ag Hmstd: House	25,618	28,085	2,467	9.6	282	315	33	11.8	1.10	1.12
Ag Hmstd: Land	46,109	45,045	-1,064	-2.3	309	250	-59	-19.0	0.67	0.56
Ag NonHmstd	35,902	39,150	3,248	9.0	450	488	39	8.6	1.25	1.25
Total	8,993,150	9,904,015	910,865	10.1	141,327	154,760	13,433	9.5	1.57	1.56

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	108,998	118,593	9,595	8.8	County	51.56	51.45	0.000	0.00
(-) TIF Tax Capacity	4,945	5,513	569	11.5	City/Town	44.79	45.07	0.019	0.01
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.53	25.16	0.503	0.738
(=) Taxable Tax Capacity	104,053	113,079	9,026	8.7	Special District	1.19	1.19	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	124.08	122.87	0.522	0.756

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	61,400	67,500	9.9	548	610	62	11.3	0.893	0.904
Res Hmstd: Avg Val	92,100	101,300	10.0	901	1,040	139	15.4	0.978	1.026
Res Hmstd: Hi Val	122,700	135,000	10.0	1,325	1,510	185	14.0	1.079	1.118
Res Hmstd: Ex-Hi Val	184,100	202,500	10.0	2,174	2,451	277	12.7	1.180	1.210
Apartment (Mkt rate)	300,000	342,200	14.1	6,857	6,565	-292	-4.3	2.285	1.918
Comm/Ind: Lo Val	150,000	167,300	11.5	4,164	4,728	563	13.5	2.776	2.825
Comm/Ind: Med Val	300,000	334,600	11.5	9,691	10,784	1,093	11.3	3.230	3.223
Comm/Ind: Hi Val	1,000,000	1,115,200	11.5	35,481	39,045	3,564	10.0	3.548	3.501

House Research

Simulation 3A1
1/27/2003 3:26 PM

Baseline Final Pay 2002
Alternative Prelim Pay 2003: Actual MKVs, TNT Levies

Page 21
(all figures in \$000s)

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	2,561,600	300,406	13.3	19,181	22,696	3,516	18.3	0.85	0.89
Res NonHmstd 1Un	143,931	180,309	36,378	25.3	1,565	1,985	420	26.8	1.09	1.10
Res NonHmstd 2-3	30,108	35,838	5,729	19.0	490	493	3	0.6	1.63	1.38
Reg Apartments	1,331	1,751	420	31.5	27	30	3	11.3	2.02	1.71
Low-income Apts	79	87	8	10.1	1	1	0	31.8	0.82	0.98
Seasonal Rec	106,553	118,083	11,529	10.8	1,374	1,495	121	8.8	1.29	1.27
Com/Ind Lo Tier	66,533	69,636	3,104	4.7	1,642	1,715	73	4.4	2.47	2.46
Com/Ind Hi Tier	43,356	44,923	1,567	3.6	1,389	1,451	62	4.5	3.20	3.23
Publ U: Elec Gen	199	1,919	1,720	865.2	4	31	27	769.	1.79	1.61
Publ U: Other	168,404	200,630	32,226	19.1	5,232	6,344	1,112	21.3	3.11	3.16
Ag Hmstd: House	1,062,365	1,167,371	105,006	9.9	8,501	10,075	1,574	18.5	0.80	0.86
Ag Hmstd: Land	3,711,437	3,463,599	-247,838	-6.7	19,895	16,803	-3,092	-15.	0.54	0.49
Ag NonHmstd	1,114,320	1,214,226	99,906	9.0	11,147	12,816	1,669	15.0	1.00	1.06
Total	8,709,810	9,059,972	350,162	4.0	70,448	75,937	5,488	7.8	0.81	0.84

Tax Base

					Tax Rates		Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	74,885	77,943	3,057	4.1	County	53.23	53.63	0.000	0.00	
(-) TIF Tax Capacity	63	76	13	20.4	City/Town	22.34	22.71	0.000	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.99	26.59	0.463	0.633	
(=) Taxable Tax Capacity	74,822	77,866	3,044	4.1	Special District	0.89	0.89	0.000	0.00	
FD Distrib Tax Cap	0	0	0	0.0	Total	101.46	103.82	0.463	0.633	

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	75,600	83,200	10.1	500	619	119	23.9	0.660	0.743
Res Hmstd: Avg Val	113,400	124,700	10.0	933	1,113	181	19.4	0.822	0.892
Res Hmstd: Hi Val	151,200	166,300	10.0	1,368	1,609	241	17.6	0.904	0.967
Res Hmstd: Ex-Hi Val	226,800	249,500	10.0	2,238	2,600	363	16.2	0.986	1.042
Comm/Ind: Lo Val	150,000	155,400	3.6	3,647	3,829	182	5.0	2.431	2.463
Comm/Ind: Med Val	300,000	310,800	3.6	8,485	8,843	358	4.2	2.828	2.845
Comm/Ind: Hi Val	1,000,000	1,036,100	3.6	31,067	32,250	1,183	3.8	3.106	3.112

House Research

Simulation 3A1
1/27/2003 3:26 PM

Baseline Final Pay 2002
Alternative Prelim Pay 2003: Actual MKVs, TNT Levies

Page 22
(all figures in \$000s)

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	13,558,357	1,584,355	13.2	117,456	146,875	29,419	25.0	0.98	1.08
Res NonHmstd 1Un	286,264	372,254	85,990	30.0	3,348	4,598	1,251	37.4	1.17	1.24
Res NonHmstd 2-3	241,159	301,587	60,429	25.1	4,210	4,554	344	8.2	1.75	1.51
Reg Apartments	429,679	514,524	84,845	19.7	8,684	9,185	500	5.8	2.02	1.79
Low-income Apts	173,581	213,706	40,126	23.1	1,845	2,710	865	46.9	1.06	1.27
Seasonal Rec	50,932	53,561	2,629	5.2	846	904	58	6.8	1.66	1.69
Com/Ind Lo Tier	394,750	406,011	11,261	2.9	11,108	11,049	-59	-0.5	2.81	2.72
Com/Ind Hi Tier	1,904,683	2,206,806	302,123	15.9	70,671	78,371	7,700	10.9	3.71	3.55
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	183,018	196,875	13,857	7.6	6,781	6,979	198	2.9	3.71	3.54
Ag Hmstd: House	84,011	94,085	10,074	12.0	783	937	154	19.7	0.93	1.00
Ag Hmstd: Land	61,801	63,901	2,100	3.4	299	247	-52	-17.0	0.48	0.39
Ag NonHmstd	43,303	49,408	6,104	14.1	476	543	67	14.1	1.10	1.10
Total	15,827,183	18,031,076	2,203,893	13.9	226,507	266,952	40,445	17.9	1.43	1.48

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	185,414	209,518	24,104	13.0	County	37.77	38.18	0.000	0.00
(-) TIF Tax Capacity	11,586	14,549	2,963	25.6	City/Town	38.10	35.76	0.007	0.02
(-) FD Contrib Tax Cap	15,771	17,379	1,607	10.2	School District	29.48	28.38	0.449	1.459
(=) Taxable Tax Capacity	158,056	177,590	19,534	12.4	Special District	5.86	6.06	0.000	0.00
FD Distrib Tax Cap	27,361	29,990	2,629	9.6	Total	111.21	108.39	0.456	1.484

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	92,000	101,200	10.0	775	966	190	24.5	0.842	0.954
Res Hmstd: Avg Val	138,000	151,800	10.0	1,349	1,635	285	21.1	0.977	1.076
Res Hmstd: Hi Val	183,900	202,300	10.0	1,922	2,303	380	19.8	1.045	1.138
Res Hmstd: Ex-Hi Val	275,900	303,500	10.0	3,070	3,641	571	18.6	1.112	1.199
Apartment (Mkt rate)	300,000	359,200	19.7	6,142	6,373	231	3.8	2.047	1.774
Comm/Ind: Lo Val	150,000	173,800	15.9	4,202	4,909	707	16.8	2.801	2.824
Comm/Ind: Med Val	300,000	347,600	15.9	9,782	11,098	1,316	13.5	3.260	3.192
Comm/Ind: Hi Val	1,000,000	1,158,600	15.9	35,822	39,977	4,155	11.6	3.582	3.450

House Research

Simulation 3A1
1/27/2003 3:26 PM

Baseline Final Pay 2002
Alternative Prelim Pay 2003: Actual MKVs, TNT Levies

Page 23
(all figures in \$000s)

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	12,267,402	1,478,902	13.7	114,526	138,712	24,187	21.1	1.06	1.13
Res NonHmstd 1Un	405,378	509,825	104,447	25.8	4,740	6,227	1,487	31.4	1.17	1.22
Res NonHmstd 2-3	186,112	200,177	14,065	7.6	3,036	2,861	-175	-5.8	1.63	1.43
Reg Apartments	328,681	389,192	60,511	18.4	7,065	7,154	89	1.3	2.15	1.84
Low-income Apts	77,501	123,120	45,620	58.9	818	1,578	760	92.9	1.06	1.28
Seasonal Rec	80,990	91,545	10,555	13.0	1,141	1,276	135	11.8	1.41	1.39
Com/Ind Lo Tier	223,960	228,892	4,933	2.2	6,313	6,241	-72	-1.1	2.82	2.73
Com/Ind Hi Tier	1,297,670	1,520,346	222,675	17.2	48,041	54,799	6,758	14.1	3.70	3.60
Publ U: Elec Gen	52,807	52,448	-360	-0.7	1,281	1,208	-73	-5.7	2.43	2.30
Publ U: Other	202,723	200,024	-2,699	-1.3	7,548	7,164	-385	-5.1	3.72	3.58
Ag Hmstd: House	172,843	223,337	50,494	29.2	1,608	2,239	631	39.2	0.93	1.00
Ag Hmstd: Land	149,257	127,107	-22,150	-14.8	591	415	-177	-29.	0.40	0.33
Ag NonHmstd	113,983	132,927	18,944	16.6	1,162	1,344	182	15.6	1.02	1.01
Total	14,080,406	16,066,343	1,985,936	14.1	197,871	231,218	33,348	16.9	1.41	1.44

Tax Base

	Taxable Market				Tax Rates		Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	160,569	181,891	21,323	13.3	County	34.16	33.01	0.000	0.00	
(-) TIF Tax Capacity	5,927	6,340	413	7.0	City/Town	35.80	33.81	0.079	0.06	
(-) FD Contrib Tax Cap	10,519	12,421	1,902	18.1	School District	28.83	30.73	1.165	1.778	
(=) Taxable Tax Capacity	144,122	163,130	19,008	13.2	Special District	6.76	7.00	0.000	0.00	
FD Distrib Tax Cap	14,914	16,557	1,642	11.0	Total	105.55	104.55	1.245	1.846	

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	117,100	128,800	10.0	1,115	1,328	213	19.1	0.951	1.031
Res Hmstd: Avg Val	175,600	193,200	10.0	1,858	2,178	320	17.3	1.057	1.127
Res Hmstd: Hi Val	234,200	257,600	10.0	2,602	3,028	426	16.4	1.110	1.175
Res Hmstd: Ex-Hi Val	351,200	386,300	10.0	4,088	4,727	640	15.6	1.163	1.223
Apartment (Mkt rate)	300,000	355,200	18.4	6,073	6,226	153	2.5	2.024	1.752
Comm/Ind: Lo Val	150,000	175,700	17.1	4,206	4,967	761	18.1	2.804	2.827
Comm/Ind: Med Val	300,000	351,500	17.2	9,752	11,198	1,446	14.8	3.250	3.185
Comm/Ind: Hi Val	1,000,000	1,171,600	17.2	35,634	40,264	4,630	13.0	3.563	3.436

House Research

Simulation 3A1
1/27/2003 3:26 PM

Baseline Final Pay 2002
Alternative Prelim Pay 2003: Actual MKVs, TNT Levies

Page 24
(all figures in \$000s)

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	19,009,409	2,278,728	13.6	173,346	198,457	25,111	14.5	1.04	1.04
Res NonHmstd 1Un	497,083	633,833	136,750	27.5	5,777	7,324	1,546	26.8	1.16	1.16
Res NonHmstd 2-3	253,740	287,869	34,129	13.5	4,367	4,130	-237	-5.4	1.72	1.43
Reg Apartments	993,491	1,205,712	212,221	21.4	19,577	19,743	167	0.9	1.97	1.64
Low-income Apts	142,977	174,581	31,603	22.1	1,504	2,027	523	34.8	1.05	1.16
Seasonal Rec	27,022	29,797	2,775	10.3	416	455	38	9.2	1.54	1.53
Com/Ind Lo Tier	425,390	438,640	13,249	3.1	11,853	11,510	-344	-2.9	2.79	2.62
Com/Ind Hi Tier	3,153,993	3,396,222	242,228	7.7	116,144	116,999	855	0.7	3.68	3.44
Publ U: Elec Gen	55,465	73,279	17,814	32.1	1,428	1,787	359	25.1	2.57	2.44
Publ U: Other	360,290	367,891	7,601	2.1	13,356	12,789	-567	-4.2	3.71	3.48
Ag Hmstd: House	180,014	179,668	-347	-0.2	1,473	1,517	44	3.0	0.82	0.84
Ag Hmstd: Land	229,706	220,452	-9,253	-4.0	1,007	834	-174	-17.0	0.44	0.38
Ag NonHmstd	136,203	149,302	13,099	9.6	1,328	1,456	128	9.7	0.97	0.98
Total	23,186,057	26,166,655	2,980,598	12.9	351,577	379,026	27,449	7.8	1.52	1.45

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	277,946	308,203	30,257	10.9	County	32.95 32.55	0.000	0.00
(-) TIF Tax Capacity	12,870	15,861	2,990	23.2	City/Town	39.88 37.70	0.102	0.07
(-) FD Contrib Tax Cap	25,993	28,551	2,559	9.8	School District	25.33 24.87	1.217	1.392
(=) Taxable Tax Capacity	239,082	263,791	24,708	10.3	Special District	5.00 5.17	0.000	0.00
FD Distrib Tax Cap	27,840	30,893	3,054	11.0	Total	103.16 100.29	1.318	1.469

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	108,500	119,400	10.0	988	1,108	120	12.2	0.910	0.927
Res Hmstd: Avg Val	162,800	179,100	10.0	1,668	1,848	180	10.8	1.024	1.031
Res Hmstd: Hi Val	217,000	238,700	10.0	2,348	2,587	239	10.2	1.081	1.083
Res Hmstd: Ex-Hi Val	325,500	358,100	10.0	3,708	4,067	360	9.7	1.139	1.135
Apartment (Mkt rate)	300,000	364,100	21.4	5,966	6,012	46	0.8	1.988	1.651
Comm/Ind: Lo Val	150,000	161,500	7.7	4,214	4,350	136	3.2	2.809	2.693
Comm/Ind: Med Val	300,000	323,000	7.7	9,766	9,943	177	1.8	3.255	3.078
Comm/Ind: Hi Val	1,000,000	1,076,800	7.7	35,679	36,050	371	1.0	3.567	3.347

House Research

Simulation 3A1
1/27/2003 3:26 PM

Baseline Final Pay 2002
Alternative Prelim Pay 2003: Actual MKVs, TNT Levies

Page 25
(all figures in \$000s)

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	9,599,527	1,416,630	17.3	92,605	117,553	24,948	26.9	1.13	1.22
Res NonHmstd 1Un	207,189	331,849	124,660	60.2	2,559	4,274	1,714	67.0	1.24	1.29
Res NonHmstd 2-3	180,650	203,214	22,563	12.5	3,219	3,255	36	1.1	1.78	1.60
Reg Apartments	127,210	159,631	32,421	25.5	2,760	3,054	294	10.6	2.17	1.91
Low-income Apts	69,910	71,472	1,561	2.2	789	944	155	19.7	1.13	1.32
Seasonal Rec	31,415	35,059	3,644	11.6	468	526	58	12.4	1.49	1.50
Com/Ind Lo Tier	239,076	252,953	13,876	5.8	6,842	7,037	195	2.8	2.86	2.78
Com/Ind Hi Tier	1,161,627	1,247,441	85,815	7.4	43,561	45,595	2,034	4.7	3.75	3.66
Publ U: Elec Gen	19,075	18,566	-509	-2.7	470	441	-29	-6.2	2.47	2.38
Publ U: Other	103,133	110,782	7,649	7.4	3,842	4,013	171	4.5	3.73	3.62
Ag Hmstd: House	361,713	404,806	43,092	11.9	3,053	3,535	481	15.8	0.84	0.87
Ag Hmstd: Land	442,337	448,618	6,281	1.4	1,948	1,738	-210	-10.	0.44	0.39
Ag NonHmstd	150,436	173,748	23,313	15.5	1,535	1,776	241	15.7	1.02	1.02
Total	11,276,669	13,057,665	1,780,996	15.8	163,653	193,741	30,088	18.4	1.45	1.48

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	126,892	145,156	18,264	14.4	County	45.07	44.81	0.000	0.00
(-) TIF Tax Capacity	9,295	9,546	250	2.7	City/Town	34.36	35.03	0.209	0.20
(-) FD Contrib Tax Cap	8,278	9,723	1,445	17.5	School District	27.97	29.41	0.859	1.305
(=) Taxable Tax Capacity	109,318	125,887	16,569	15.2	Special District	5.19	5.37	0.000	0.00
FD Distrib Tax Cap	11,370	12,492	1,122	9.9	Total	112.59	114.63	1.068	1.512

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	115,800	127,400	10.0	1,159	1,395	236	20.3	1.001	1.095
Res Hmstd: Avg Val	173,600	191,000	10.0	1,924	2,278	354	18.4	1.108	1.192
Res Hmstd: Hi Val	231,500	254,700	10.0	2,690	3,161	472	17.5	1.161	1.241
Res Hmstd: Ex-Hi Val	347,300	382,000	10.0	4,222	4,928	706	16.7	1.215	1.289
Apartment (Mkt rate)	300,000	376,500	25.5	6,400	7,043	642	10.0	2.133	1.870
Comm/Ind: Lo Val	150,000	161,100	7.4	4,266	4,561	294	6.9	2.844	2.830
Comm/Ind: Med Val	300,000	322,200	7.4	9,901	10,431	530	5.4	3.300	3.237
Comm/Ind: Hi Val	1,000,000	1,073,900	7.4	36,198	37,823	1,625	4.5	3.619	3.521

House Research

Simulation 3A1
1/27/2003 3:26 PM

Baseline Final Pay 2002
Alternative Prelim Pay 2003: Actual MKVs, TNT Levies

Page 26
(all figures in \$000s)

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	12,039,773	1,418,435	13.4	134,227	168,202	33,975	25.3	1.26	1.40
Res NonHmstd 1Un	236,994	287,618	50,625	21.4	3,456	4,433	977	28.3	1.46	1.54
Res NonHmstd 2-3	119,873	147,977	28,104	23.4	2,517	2,749	232	9.2	2.10	1.86
Reg Apartments	574,527	682,887	108,360	18.9	15,079	15,508	429	2.8	2.62	2.27
Low-income Apts	197,798	222,603	24,805	12.5	2,752	3,571	819	29.7	1.39	1.60
Seasonal Rec	10,261	10,468	207	2.0	233	237	4	1.6	2.27	2.26
Com/Ind Lo Tier	275,996	286,036	10,040	3.6	8,594	8,674	80	0.9	3.11	3.03
Com/Ind Hi Tier	2,311,764	2,548,646	236,882	10.2	94,935	102,453	7,519	7.9	4.11	4.02
Publ U: Elec Gen	0	29	29	0.0	0	1	1	0.0	0.00	2.85
Publ U: Other	167,052	174,310	7,257	4.3	6,757	6,889	133	2.0	4.04	3.95
Ag Hmstd: House	61,066	65,578	4,512	7.4	737	849	113	15.3	1.21	1.30
Ag Hmstd: Land	56,727	57,159	431	0.8	337	303	-34	-10.0	0.59	0.53
Ag NonHmstd	67,735	66,995	-740	-1.1	907	894	-13	-1.4	1.34	1.33
Total	14,701,130	16,590,078	1,888,948	12.8	270,531	314,764	44,234	16.4	1.84	1.90

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	177,947	198,126	20,179	11.3	County	50.25 50.90	0.000	0.00
(-) TIF Tax Capacity	18,361	19,985	1,623	8.8	City/Town	44.32 41.20	0.153	0.18
(-) FD Contrib Tax Cap	17,523	19,611	2,087	11.9	School District	30.73 33.20	0.972	1.953
(=) Taxable Tax Capacity	142,062	158,531	16,469	11.6	Special District	7.97 8.26	0.000	0.00
FD Distrib Tax Cap	22,571	24,238	1,667	7.4	Total	133.29 133.56	1.125	2.140

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	93,800	103,200	10.0	1,068	1,320	252	23.6	1.138	1.278
Res Hmstd: Avg Val	140,600	154,700	10.0	1,786	2,164	378	21.1	1.270	1.398
Res Hmstd: Hi Val	187,500	206,300	10.0	2,506	3,010	504	20.1	1.336	1.459
Res Hmstd: Ex-Hi Val	281,300	309,400	10.0	3,947	4,701	754	19.1	1.402	1.519
Apartment (Mkt rate)	300,000	356,600	18.9	7,535	7,907	372	4.9	2.511	2.217
Comm/Ind: Lo Val	150,000	165,400	10.3	4,632	5,156	523	11.3	3.088	3.117
Comm/Ind: Med Val	300,000	330,700	10.2	10,752	11,715	963	9.0	3.584	3.542
Comm/Ind: Hi Val	1,000,000	1,102,500	10.3	39,313	42,342	3,029	7.7	3.931	3.840

House Research

Simulation 3A1
1/27/2003 3:26 PM

Baseline Final Pay 2002
Alternative Prelim Pay 2003: Actual MKVs, TNT Levies

Page 27
(all figures in \$000s)

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	14,572,839	1,348,475	10.2	159,474	179,701	20,227	12.7	1.21	1.23
Res NonHmstd 1Un	419,980	525,053	105,074	25.0	5,615	7,091	1,475	26.3	1.34	1.35
Res NonHmstd 2-3	131,664	147,635	15,971	12.1	2,583	2,438	-145	-5.6	1.96	1.65
Reg Apartments	1,385,692	1,548,888	163,196	11.8	31,741	30,175	-1,566	-4.9	2.29	1.95
Low-income Apts	191,774	218,129	26,355	13.7	2,386	2,977	591	24.7	1.24	1.36
Seasonal Rec	6,221	5,468	-753	-12.1	97	86	-11	-11.	1.56	1.56
Com/Ind Lo Tier	336,275	334,655	-1,620	-0.5	10,043	9,489	-554	-5.5	2.99	2.84
Com/Ind Hi Tier	5,628,903	5,865,231	236,327	4.2	217,003	214,930	-2,072	-1.0	3.86	3.66
Publ U: Elec Gen	675	693	17	2.5	20	19	0	-0.6	2.89	2.80
Publ U: Other	145,657	145,635	-22	0.0	5,660	5,369	-291	-5.1	3.89	3.69
Ag Hmstd: House	483	531	48	10.0	5	6	1	13.2	1.13	1.17
Ag Hmstd: Land	160	161	1	0.5	1	1	0	-20.	0.41	0.32
Ag NonHmstd	42	42	0	0.0	0	0	0	2.2	1.11	1.13
Total	21,471,891	23,364,960	1,893,069	8.8	434,627	452,282	17,654	4.1	2.02	1.94

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	286,407	304,602	18,195	6.4	County	50.26	50.90	0.000	0.00
(-) TIF Tax Capacity	25,025	27,219	2,194	8.8	City/Town	37.23	35.68	0.034	0.03
(-) FD Contrib Tax Cap	37,222	37,723	501	1.3	School District	19.11	21.35	1.547	1.457
(=) Taxable Tax Capacity	224,159	239,659	15,500	6.9	Special District	9.45	9.80	0.000	0.00
FD Distrib Tax Cap	15,190	16,724	1,534	10.1	Total	116.05	117.72	1.582	1.488

Tax Burdens on
Hypothetical

	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	115,100	126,600	10.0	1,249	1,420	171	13.7	1.085	1.121
Res Hmstd: Avg Val	172,600	189,900	10.0	2,059	2,317	258	12.5	1.192	1.219
Res Hmstd: Hi Val	230,100	253,100	10.0	2,869	3,212	343	11.9	1.246	1.268
Res Hmstd: Ex-Hi Val	345,100	379,600	10.0	4,489	5,003	514	11.4	1.300	1.317
Apartment (Mkt rate)	300,000	335,300	11.8	6,741	6,420	-321	-4.8	2.247	1.914
Comm/Ind: Lo Val	150,000	156,300	4.2	4,424	4,430	6	0.1	2.949	2.834
Comm/Ind: Med Val	300,000	312,600	4.2	10,243	10,185	-58	-0.6	3.414	3.258
Comm/Ind: Hi Val	1,000,000	1,042,000	4.2	37,399	37,042	-357	-1.0	3.739	3.554

House Research

Simulation 3A1
1/27/2003 3:26 PM

Baseline Final Pay 2002
Alternative Prelim Pay 2003: Actual MKVs, TNT Levies

Page 28
(all figures in \$000s)

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	18,644,842	1,900,803	11.4	201,138	230,857	29,719	14.8	1.20	1.24
Res NonHmstd 1Un	701,448	906,430	204,983	29.2	9,071	11,807	2,736	30.2	1.29	1.30
Res NonHmstd 2-3	235,155	303,370	68,215	29.0	4,234	4,684	450	10.6	1.80	1.54
Reg Apartments	1,008,879	1,105,500	96,621	9.6	21,878	20,467	-1,411	-6.4	2.17	1.85
Low-income Apts	86,445	93,753	7,308	8.5	997	1,220	222	22.3	1.15	1.30
Seasonal Rec	74,895	78,404	3,508	4.7	1,279	1,322	43	3.4	1.71	1.69
Com/Ind Lo Tier	302,187	307,176	4,989	1.7	8,825	8,529	-296	-3.3	2.92	2.78
Com/Ind Hi Tier	4,556,020	4,702,306	146,286	3.2	175,017	171,536	-3,481	-2.0	3.84	3.65
Publ U: Elec Gen	370	355	-14	-3.8	10	9	-1	-7.3	2.68	2.59
Publ U: Other	174,263	180,668	6,405	3.7	6,648	6,541	-107	-1.6	3.81	3.62
Ag Hmstd: House	57,834	60,236	2,402	4.2	645	721	76	11.8	1.12	1.20
Ag Hmstd: Land	41,792	40,125	-1,667	-4.0	215	183	-32	-14.0	0.51	0.46
Ag NonHmstd	54,944	62,934	7,989	14.5	614	706	92	15.0	1.12	1.12
Total	24,038,271	26,486,099	2,447,829	10.2	430,572	458,583	28,012	6.5	1.79	1.73

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	325,534	24,199	8.0	County	50.26	50.90	0.000	0.00
(-) TIF Tax Capacity	6,040	7,166	1,126	18.6	City/Town	30.06	29.35	0.055	0.06
(-) FD Contrib Tax Cap	34,261	38,065	3,804	11.1	School District	21.20	21.17	1.515	1.652
(=) Taxable Tax Capacity	261,034	280,303	19,269	7.4	Special District	8.92	9.26	0.000	0.00
FD Distrib Tax Cap	11,520	12,758	1,237	10.7	Total	110.44	110.67	1.569	1.720

**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	156,900	172,600	10.0	1,748	1,990	242	13.9	1.113	1.152
Res Hmstd: Avg Val	235,300	258,800	10.0	2,807	3,170	362	12.9	1.193	1.224
Res Hmstd: Hi Val	313,700	345,100	10.0	3,867	4,351	484	12.5	1.232	1.260
Res Hmstd: Ex-Hi Val	470,600	517,700	10.0	5,936	6,669	733	12.3	1.261	1.288
Apartment (Mkt rate)	300,000	328,700	9.6	6,434	6,022	-413	-6.4	2.144	1.832
Comm/Ind: Lo Val	150,000	154,800	3.2	4,373	4,332	-41	-0.9	2.915	2.798
Comm/Ind: Med Val	300,000	309,600	3.2	10,124	9,964	-160	-1.6	3.374	3.218
Comm/Ind: Hi Val	1,000,000	1,032,100	3.2	36,966	36,250	-716	-1.9	3.696	3.512

House Research

Simulation 3A1
1/27/2003 3:26 PM

Baseline Final Pay 2002
Alternative Prelim Pay 2003: Actual MKVs, TNT Levies

Page 29
(all figures in \$000s)

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	11,070,633	1,049,892	10.5	104,617	128,421	23,805	22.8	1.04	1.16
Res NonHmstd 1Un	257,782	361,848	104,067	40.4	3,090	4,736	1,646	53.3	1.20	1.31
Res NonHmstd 2-3	122,334	128,718	6,383	5.2	2,135	2,029	-106	-5.0	1.75	1.58
Reg Apartments	611,376	799,830	188,455	30.8	12,901	14,969	2,068	16.0	2.11	1.87
Low-income Apts	165,725	212,156	46,431	28.0	1,802	2,818	1,015	56.3	1.09	1.33
Seasonal Rec	8,846	9,370	523	5.9	136	151	15	11.1	1.54	1.61
Com/Ind Lo Tier	298,710	302,767	4,056	1.4	8,494	8,444	-50	-0.6	2.84	2.79
Com/Ind Hi Tier	2,866,448	3,167,499	301,050	10.5	107,320	115,423	8,103	7.6	3.74	3.64
Publ U: Elec Gen	38,205	35,252	-2,953	-7.7	981	916	-66	-6.7	2.57	2.60
Publ U: Other	128,146	134,977	6,831	5.3	4,789	4,902	113	2.4	3.74	3.63
Ag Hmstd: House	1,695	1,680	-16	-0.9	17	20	3	16.4	1.00	1.17
Ag Hmstd: Land	807	1,029	222	27.4	4	4	0	-1.2	0.47	0.36
Ag NonHmstd	13,665	15,407	1,743	12.8	136	172	36	26.7	1.00	1.12
Total	14,534,481	16,241,165	1,706,684	11.7	246,423	283,005	36,582	14.8	1.70	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	182,723	201,984	19,261	10.5	County	54.96	54.72	0.000	0.00
(-) TIF Tax Capacity	12,227	12,819	592	4.8	City/Town	29.55	28.27	0.048	0.04
(-) FD Contrib Tax Cap	20,621	22,360	1,739	8.4	School District	19.99	22.82	0.936	1.428
(=) Taxable Tax Capacity	149,876	166,805	16,930	11.3	Special District	4.96	8.25	0.000	0.00
FD Distrib Tax Cap	17,239	18,603	1,364	7.9	Total	109.46	114.06	0.984	1.474

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	102,900	113,200	10.0	948	1,187	240	25.3	0.921	1.049
Res Hmstd: Avg Val	154,300	169,700	10.0	1,607	1,966	359	22.3	1.041	1.158
Res Hmstd: Hi Val	205,700	226,300	10.0	2,267	2,746	479	21.1	1.101	1.213
Res Hmstd: Ex-Hi Val	308,600	339,500	10.0	3,587	4,306	719	20.0	1.162	1.268
Apartment (Mkt rate)	300,000	392,500	30.8	6,206	7,294	1,088	17.5	2.068	1.858
Comm/Ind: Lo Val	150,000	165,800	10.5	4,240	4,718	478	11.3	2.826	2.845
Comm/Ind: Med Val	300,000	331,500	10.5	9,843	10,740	896	9.1	3.281	3.239
Comm/Ind: Hi Val	1,000,000	1,105,000	10.5	35,994	38,850	2,856	7.9	3.599	3.515

House Research

Simulation 3A1
1/27/2003 3:26 PM

Baseline Final Pay 2002
Alternative Prelim Pay 2003: Actual MKVs, TNT Levies

Page 30
(all figures in \$000s)

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	11,495,749	1,184,009	11.5	139,585	166,363	26,778	19.2	1.35	1.45
Res NonHmstd 1Un	649,118	742,726	93,608	14.4	10,087	12,069	1,982	19.6	1.55	1.62
Res NonHmstd 2-3	538,218	606,770	68,552	12.7	12,155	12,115	-41	-0.3	2.26	2.00
Reg Apartments	1,854,360	2,116,896	262,536	14.2	50,471	50,356	-116	-0.2	2.72	2.38
Low-income Apts	387,485	488,172	100,688	26.0	5,396	7,870	2,474	45.9	1.39	1.61
Seasonal Rec	135	289	154	113.5	2	5	3	129.	1.70	1.82
Com/Ind Lo Tier	549,906	574,596	24,690	4.5	17,485	17,890	405	2.3	3.18	3.11
Com/Ind Hi Tier	5,548,105	5,667,374	119,268	2.1	233,755	233,785	31	0.0	4.21	4.13
Publ U: Elec Gen	68,911	67,488	-1,423	-2.1	2,111	2,050	-61	-2.9	3.06	3.04
Publ U: Other	263,992	284,004	20,012	7.6	11,101	11,688	587	5.3	4.21	4.12
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	507	35	7.4	7	8	1	12.1	1.47	1.53
Total	20,172,442	22,044,572	1,872,130	9.3	482,155	514,199	32,044	6.6	2.39	2.33

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	280,716	296,210	15,495	5.5	County	44.62	45.17	0.000	0.00
(-) TIF Tax Capacity	42,736	46,773	4,038	9.4	City/Town	58.84	63.75	0.000	0.02
(-) FD Contrib Tax Cap	30,803	33,999	3,195	10.4	School District	32.86	33.51	0.790	0.768
(=) Taxable Tax Capacity	207,177	215,438	8,261	4.0	Special District	10.50	10.90	0.000	0.00
FD Distrib Tax Cap	34,127	35,677	1,549	4.5	Total	146.82	153.33	0.790	0.788

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	81,900	90,100	10.0	968	1,161	193	19.9	1.182	1.288
Res Hmstd: Avg Val	122,900	135,200	10.0	1,640	1,929	289	17.6	1.334	1.426
Res Hmstd: Hi Val	163,800	180,200	10.0	2,309	2,695	385	16.7	1.409	1.495
Res Hmstd: Ex-Hi Val	245,700	270,300	10.0	3,650	4,228	578	15.8	1.485	1.564
Apartment (Mkt rate)	300,000	342,500	14.2	8,165	8,147	-18	-0.2	2.721	2.378
Comm/Ind: Lo Val	150,000	153,200	2.1	4,769	4,802	33	0.7	3.179	3.134
Comm/Ind: Med Val	300,000	306,400	2.1	11,089	11,122	33	0.3	3.696	3.629
Comm/Ind: Hi Val	1,000,000	1,021,500	2.2	40,582	40,621	39	0.1	4.058	3.976

House Research

Simulation 3A1
1/27/2003 3:26 PM

Baseline Final Pay 2002
Alternative Prelim Pay 2003: Actual MKVs, TNT Levies

Page 31
(all figures in \$000s)

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	7,619,207	686,693	9.9	73,900	90,688	16,788	22.7	1.07	1.19
Res NonHmstd 1Un	253,288	362,604	109,316	43.2	3,288	5,061	1,773	53.9	1.30	1.40
Res NonHmstd 2-3	214,005	256,434	42,430	19.8	4,128	4,410	282	6.8	1.93	1.72
Reg Apartments	862,147	1,037,364	175,217	20.3	20,118	21,310	1,191	5.9	2.33	2.05
Low-income Apts	295,429	345,413	49,984	16.9	3,447	4,814	1,367	39.6	1.17	1.39
Seasonal Rec	1,135	1,192	57	5.0	19	20	1	6.3	1.70	1.72
Com/Ind Lo Tier	364,632	381,944	17,312	4.7	10,611	10,970	359	3.4	2.91	2.87
Com/Ind Hi Tier	2,109,945	2,426,214	316,269	15.0	81,868	92,327	10,459	12.8	3.88	3.81
Publ U: Elec Gen	46,740	48,035	1,295	2.8	1,276	1,306	30	2.3	2.73	2.72
Publ U: Other	156,617	166,783	10,166	6.5	6,075	6,345	270	4.4	3.88	3.80
Ag Hmstd: House	42	50	9	21.2	0	0	0	34.3	0.90	0.99
Ag Hmstd: Land	67	78	11	16.6	0	0	0	-3.0	0.51	0.43
Ag NonHmstd	618	608	-10	-1.6	8	8	0	0.2	1.30	1.32
Total	11,237,178	12,645,926	1,408,748	12.5	204,741	237,260	32,519	15.9	1.82	1.88

Tax Base

Tax Rates

					Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	144,948	160,615	15,667	10.8	County	50.15	49.96	0.000	0.00
(-) TIF Tax Capacity	13,291	15,018	1,727	13.0	City/Town	38.70	37.95	0.000	0.00
(-) FD Contrib Tax Cap	13,176	11,884	-1,291	-9.8	School District	34.72	34.80	0.003	0.726
(=) Taxable Tax Capacity	118,481	133,712	15,231	12.9	Special District	6.06	9.39	0.000	0.00
FD Distrib Tax Cap	32,136	33,783	1,647	5.1	Total	129.62	132.11	0.003	0.726

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	73,100	80,300	9.8	655	819	164	25.0	0.896	1.019
Res Hmstd: Avg Val	109,600	120,500	9.9	1,147	1,415	268	23.4	1.046	1.174
Res Hmstd: Hi Val	146,200	160,700	9.9	1,655	2,012	357	21.6	1.131	1.251
Res Hmstd: Ex-Hi Val	219,300	241,000	9.9	2,668	3,203	535	20.1	1.216	1.329
Apartment (Mkt rate)	300,000	361,000	20.3	7,001	7,416	415	5.9	2.333	2.054
Comm/Ind: Lo Val	150,000	172,500	15.0	4,365	5,165	799	18.3	2.910	2.993
Comm/Ind: Med Val	300,000	345,000	15.0	10,185	11,729	1,543	15.2	3.395	3.399
Comm/Ind: Hi Val	1,000,000	1,149,900	15.0	37,346	42,358	5,012	13.4	3.734	3.683

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	42,014
126	Ag Hmstd HGA: 76K-500K	1.000	1,708,319	17,083	20,708
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	35,589
129.2	Ag Hmstd land & bldgs: 115K-300K	0.550	6,473,368	35,604	36,562
130	Ag Hmstd land & bldgs: 300K-600K	0.550	3,680,345	20,242	20,250
131	Ag Hmstd land & bldgs: >600K	1.000	2,147,694	21,477	21,063
133	Ag Non-homestead	1.000	8,976,673	89,767	92,461
134	Migrant Housing: <500K	1.000	671	7	7
139	Timberlands	1.000	523,660	5,237	6,235
140	Non-comm seasonal-rec-res: <76K	1.000	6,047,160	60,472	77,092
141	Non-comm seasonal-rec-res: 76K -	1.000	2,303,185	23,032	35,119
142	Non-comm seasonal-rec-res: >500K	1.250	84,790	1,060	1,599
145	Res 1b Hmstd <32K	0.450	190,885	859	845
146	Res Hmstd: <76K	1.000	91,991,668	919,917	884,564
147	Res Hmstd: 76K - 500K	1.000	76,126,770	761,268	951,828
148	Res Hmstd: > 500K	1.250	1,986,736	24,834	29,886
150	Res Non-hmstd 1 unit: <76K	1.000	4,549,834	45,498	59,702
151	Res Non-hmstd 1 unit: 76K - 500K	1.000	2,037,610	20,376	25,581
152	Res Non-hmstd 1 unit: >500K	1.250	185,603	2,320	2,781
154	Res Non-hmstd 2-3 units	1.500	2,907,320	43,610	56,292
157	Regular apartments (4a)	1.800	9,874,375	177,739	231,123
158	Low income apartments (4d)	0.900	2,563,062	23,068	31,622
159	Non-prof student housing/Comm Serv	1.500	28,178	423	599
160	Student housing	1.000	18,625	186	266
161	Manufactured home park land	1.500	380,689	5,710	6,966
163	Comm seasonal-rec-res: 1c	1.000	213,410	2,134	2,129
164	Comm seasonal-rec-res: 4c <500K	1.000	198,594	1,986	3,252
165	Comm seasonal-rec-res: 4c >500K	1.250	33,868	423	674
166	Qualifying golf courses	1.250	157,956	1,974	2,229
169	Commercial pref: <150K	1.500	6,418,319	96,275	187,028
170	Commercial: >150K	2.000	26,711,500	534,230	1,033,354
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	33,591
177	Industrial pref: >150K	2.000	10,005,026	200,101	386,598
180	Ind border city: <150K	1.500	1,332	20	31

House Research

Simulation	3A1	Baseline	Final Pay 2002			Page 33
1/27/2003	3:26 PM	Alternative	Prelim Pay 2003: Actual MKVs, TNT Levies			(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		2,218
184	Publ Util: land & bldgs >150K	2.000	565,947	11,319		21,960
185	Publ Util: Electric Generat Mach	2.000	1,545,703	30,914		41,458
186	Publ Util: Other Machinery	2.000	1,003,434	20,069		36,256
188	Railroad <150K	1.500	26,143	392		731
189	Railroad >150K	2.000	479,190	9,584		18,082
191	Mineral	2.000	3,382	68		158
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		1,027
197	Pers: Item31 tools & machinery	2.000	122,314	2,446		4,433
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		594
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		1,273
203	Pers: Item 33 ag real estate	1.000	12,664	127		149
205	Pers: It41 str/leased land: C/I	2.000	389,828	7,797		11,031
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		1,590
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		6,621
215	Pers: Item 44T electric util trans lines	2.000	1,371,555	27,431		52,123
216	Pers: Item 44D electric util distrib lines	2.000	172,286	3,446		6,715
217	Pers: Item 45 syst/gas utils	2.000	1,558,179	31,164		55,990
218	Pers: Item 46 syst/water utils	2.000	2,334	47		90
219	Pers: Item 48 misc	2.000	15,861	317		604
State Total			292,183,052	3,415,819		4,586,413

Alternative Legal Class Report

Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
127 Farm 1b Hmstd HGA: <32K	0.450	11,968	54	18
128 Ag Hmstd HGA: <76K	1.000	5,857,978	58,580	45,467
129 Ag Hmstd HGA: 76K-500K	1.000	2,199,976	22,000	26,717
130 Ag Hmstd HGA: >500K	1.250	27,114	339	405
131 Farm 1b Hmstd land <32K	0.450	943	4	2
132 Ag Hmstd land & bldgs: <115K	0.550	9,168,432	50,426	28,067
133 Ag Hmstd l & b: 115K-345K	0.550	7,804,629	42,925	49,783
134 Ag Hmstd l & b: 345K-600K	0.550	3,154,405	17,349	18,273
137 Ag Non-homestead	1.000	9,425,513	94,255	101,477
138 Migrant Housing: <500K	1.000	695	7	8
143 Timberlands	1.000	775,270	7,753	8,762
144 Non-comm seasonal-rec-res: <76K	1.000	6,503,183	65,032	80,129
145 Non-comm seasonal-rec-res: 76K-500K	1.000	2,965,853	29,659	43,494
146 Non-comm seasonal-rec-res: >500K	1.250	125,736	1,572	2,231
149 Res 1b Hmstd <32K	0.450	184,229	829	857
150 Res Hmstd: <76K	1.000	94,847,819	948,478	966,246
151 Res Hmstd: 76K-500K	1.000	93,500,240	935,002	1,203,473
152 Res Hmstd: > 500K	1.250	2,831,620	35,395	43,191
154 Res Non-hmstd 1 unit: <76K	1.000	5,283,441	52,834	70,971
155 Res Non-hmstd 1 unit: 76K - 500K	1.000	3,012,074	30,121	38,794
156 Res Non-hmstd 1 unit: >500K	1.250	262,153	3,277	4,018
158 Res Non-hmstd 2-3 units	1.250	3,362,546	42,032	56,016
161 Regular apartments (4a)	1.500	11,424,313	171,365	229,756
162 Regular apartments - New Cnstr	1.250	30,911	386	458
163 Low income apartments (4d)	1.000	2,979,481	29,795	42,249
164 Non-prof student housing/Comm Serv	1.500	33,108	497	732
165 Student housing	1.000	21,714	217	323
166 Manufactured home park land	1.250	418,922	5,237	6,575
168 Comm seasonal-rec-res: 1c	1.000	344,252	3,443	3,392
169 Comm seasonal-rec-res: 4c <500K	1.000	207,030	2,070	3,323
170 Comm seasonal-rec-res: 4c >500K	1.250	47,925	599	914
171 Bed & Breakfast	1.250	12,051	151	188
172 Qualifying golf courses	1.250	173,719	2,171	2,491
175 Commercial pref: <150K	1.500	6,700,019	100,500	191,121
176 Commercial: >150K	2.000	28,880,467	577,609	1,076,414
177 Comm competitive zone: <150K	1.500	300	4	7
178 Comm competitive zone: >150K	2.000	289	6	7
179 Comm border city: <150K	1.500	37,578	564	866
180 Comm border city: >150K	2.000	57,285	1,146	1,318
182 Industrial pref: <150K	1.500	1,161,581	17,424	33,398

House Research

Simulation	3A1	Baseline	Final Pay 2002				Page 35
1/27/2003	3:26 PM	Alternative	Prelim Pay 2003:	Actual MKVs, TNT Levies			(all figures in \$000s)
183	Industrial pref: >150K	2.000	10,765,816	215,316		403,089	
186	Ind border city: <150K	1.500	1,281	19		29	
187	Ind border city: >150K	2.000	32,756	655		753	
189	Publ Util: land & bldgs <150K	1.500	78,772	1,182		2,178	
190	Publ Util: land & bldgs >150K	2.000	721,334	14,427		26,507	
191	Publ Util: Electric Generat Mach	2.000	1,545,468	30,909		40,173	
192	Publ Util: machinery (non-generat)	2.000	887,606	17,752		31,358	
194	Railroad <150K	1.500	25,684	385		727	
195	Railroad >150K	2.000	465,062	9,301		17,183	
197	Mineral	2.000	2,500	50		119	
198	Misc class 5	2.000	1,543	31		67	
201	Personal: 3f	1.000	8,172	82		103	
202	Non-comm aircraft hangars	1.500	42,162	632		1,109	
203	Pers: It31 tools&mach excl elec gen	2.000	115,630	2,313		4,037	
204	Pers: It32 struct/lease land-non	1.000	15,295	153		183	
205	Pers: It32 struct/leased	1.000	39,520	395		509	
206	Pers: It32 str/lease	1.000	1,202	12		18	
208	Pers: It32 struct/leased land-C/I	2.000	34,302	686		1,291	
209	Pers: Item 33 ag real estate	1.000	13,508	135		160	
211	Pers: It41 struct/leased land - C/I	2.000	367,295	7,346		10,430	
212	Pers: It41 struct/leased	1.000	276	3		5	
215	Pers: It41 str/leased land-non C/I,SRR	1.000	2	0		0	
216	Pers: Item 41 Border EZ	2.000	1,345	27		31	
217	Pers: Item 42 non-EZ struct/RR land	2.000	33,748	675		1,422	
219	Pers: It43 leased real estate - non C/I	1.500	6,242	94		149	
220	Pers: Item 43 leased real estate - C/I	2.000	276,679	5,534		8,670	
221	Pers: Item 44 electric util trans lines	2.000	1,401,744	28,035		51,815	
222	Pers: Item 44 electric util distri lines	2.000	175,078	3,502		6,636	
223	Pers: Item 45 syst/gas utils	2.000	1,636,058	32,721		57,772	
224	Pers: Item 46 syst/water utils	2.000	2,334	47		88	
225	Pers: Item 48 misc	2.000	39,658	793		1,380	
State Total			322,574,833	3,724,317		5,049,921	

Baseline Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC	1,684,524	1,060,224	136,770	838,767	165,174	585,343	4,470,803
Certified MKV	497	11,957	0	229,516	0	0	241,970
Fiscal Disparities Levy	124,203	103,874	1,234	88,286	19,530	0	337,127
Disparity Reduction Aid	9,495	0	667	8,010	0	0	18,172
Spread NTC Levy	1,550,826	956,350	134,869	761,089	150,645	585,343	4,139,123
Spread MKV Levy	497	11,957	0	210,897	0	0	223,351
Tax Incr Financing Levy							247,202
	Homestead Credit	323,858		Taconite credit		15,542	
	Agricultural	17,993		Disparity Reduction		3,045	

Alternative Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC	1,791,843	1,135,396	150,545	918,652	194,093	594,941	4,785,470
Certified MKV	494	14,153	0	346,635	0	0	361,281
Fiscal Disparities Levy	104,350	97,914	1,165	85,056	21,657	0	310,141
Disparity Reduction Aid	10,083	0	699	8,153	0	0	18,935
Spread NTC Levy	1,677,410	1,037,482	148,681	850,811	177,436	594,941	4,486,762
Spread MKV Levy	494	14,153	0	321,267	0	0	335,913
Tax Incr Financing Levy							278,751
	Homestead Credit	315,902		Taconite credit		15,696	
	Agricultural	23,606		Disparity Reduction		4,765	