

House Research Simulation Report: Property Tax

Simulation #3A2

Date 1/28/2003

Steve Hinze, Legislative Analyst (651-296-8956)

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. It corrects an error discovered in simulation #3A1. 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 \$463 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 -3% to +34%**. Property types experiencing the largest increases are low-income apartments (33.3%) and single-unit residential nonhomesteads (28.6%). Property types experiencing the largest reductions are electric generation machinery (-3.1%) and two-three unit residential nonhomesteads (-0.9%).
- **Statewide, property taxes on commercial-industrial (C/I) property show only a 3.7% 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%

House Research Department

House Research

Simulation 3A2
1/28/2003 5:06 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	2,205,920	338,797	18.1	1.10	1.15
Res NonHmstd 1Un	6,773,047	8,557,668	1,784,622	26.3	88,064	113,262	25,198	28.6	1.30	1.32
Res NonHmstd 2-3	3,362,204	3,866,001	503,797	15.0	64,507	63,908	-599	-0.9	1.92	1.65
Reg Apartments	9,874,375	11,455,225	1,580,850	16.0	231,123	229,921	-1,203	-0.5	2.34	2.01
Low-income Apts	2,563,062	2,979,481	416,419	16.2	31,622	42,161	10,539	33.3	1.23	1.42
Seasonal Rec	9,124,165	10,462,907	1,338,742	14.7	123,737	137,475	13,738	11.1	1.36	1.31
Com/Ind Lo Tier	7,622,075	7,926,443	304,368	4.0	222,239	225,160	2,922	1.3	2.92	2.84
Com/Ind Hi Tier	37,994,803	40,958,745	2,963,942	7.8	1,461,356	1,520,437	59,081	4.0	3.85	3.71
Publ U: Elec Gen	1,545,703	1,545,468	-235	0.0	41,458	40,068	-1,389	-3.4	2.68	2.59
Publ U: Other	4,875,062	5,018,556	143,495	2.9	179,786	179,184	-602	-0.3	3.69	3.57
Ag Hmstd: House	7,341,140	8,097,036	755,896	10.3	63,078	70,709	7,631	12.1	0.86	0.87
Ag Hmstd: Land	21,297,690	22,705,225	1,407,535	6.6	113,468	116,251	2,783	2.5	0.53	0.51
Ag NonHmstd	9,513,668	10,214,986	701,318	7.4	98,852	105,354	6,502	6.6	1.04	1.03
Total	292,183,052	325,151,649	32,968,597	11.3	4,586,413	5,049,810	463,397	10.1	1.57	1.55

Tax Base

	Baseline	Alternativ	Change	Pctg Chng
Total Tax Capacity	3,415,819	3,750,085	334,266	9.8
(-) 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	3,301,406	294,371	9.8
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	50.81	0.002	0.00
City/Town	36.29	35.88	0.047	0.05
School District	25.31	25.77	0.835	1.137
Special District	5.01	5.37	0.000	0.00
Total	118.18	117.84	0.885	1.189

House Research

Simulation 3A2
1/28/2003 5:06 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	640,541	84,292	15.2	1.02	1.04
Res NonHmstd 1Un	2,858,524	3,523,627	665,103	23.3	37,031	45,661	8,629	23.3	1.30	1.30
Res NonHmstd 2-3	1,139,294	1,282,249	142,955	12.5	21,922	20,695	-1,227	-5.6	1.92	1.61
Reg Apartments	1,698,333	1,894,802	196,469	11.6	40,849	38,020	-2,829	-6.9	2.41	2.01
Low-income Apts	774,438	816,376	41,939	5.4	9,884	11,636	1,752	17.7	1.28	1.43
Seasonal Rec	8,832,312	10,147,754	1,315,442	14.9	119,100	132,497	13,397	11.2	1.35	1.31
Com/Ind Lo Tier	4,211,193	4,412,774	201,581	4.8	122,071	125,340	3,269	2.7	2.90	2.84
Com/Ind Hi Tier	7,200,329	7,986,283	785,954	10.9	269,980	291,646	21,667	8.0	3.75	3.65
Publ U: Elec Gen	1,263,456	1,249,324	-14,132	-1.1	33,881	32,332	-1,549	-4.6	2.68	2.59
Publ U: Other	2,984,611	3,050,856	66,245	2.2	107,164	106,447	-717	-0.7	3.59	3.49
Ag Hmstd: House	6,421,439	7,067,066	645,627	10.1	54,757	60,918	6,162	11.3	0.85	0.86
Ag Hmstd: Land	20,315,035	21,677,291	1,362,256	6.7	109,065	111,895	2,829	2.6	0.54	0.52
Ag NonHmstd	8,932,267	9,563,108	630,842	7.1	92,679	98,461	5,782	6.2	1.04	1.03
Total	121,396,470	134,157,678	12,761,208	10.5	1,574,630	1,716,088	141,457	9.0	1.30	1.28

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	1,412,951	127,243	9.9	County	61.02	59.11	0.006	0.00
(-) TIF Tax Capacity	36,277	40,269	3,992	11.0	City/Town	32.80	33.11	0.015	0.01
(-) FD Contrib Tax Cap	878	1,417	539	61.5	School District	24.09	23.91	0.454	0.602
(=) Taxable Tax Capacity	1,248,552	1,371,264	122,712	9.8	Special District	1.72	1.62	0.000	0.00
FD Distrib Tax Cap	883	1,418	535	60.6	Total	119.63	117.73	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	569	49	9.5	0.843	0.839	
Res Hmstd: Avg Val	92,400	101,600	10.0	860	978	118	13.8	0.930	0.962	
Res Hmstd: Hi Val	123,300	135,600	10.0	1,272	1,430	158	12.4	1.031	1.054	
Res Hmstd: Ex-Hi Val	184,900	203,400	10.0	2,094	2,332	238	11.4	1.132	1.146	
Apartment (Mkt rate)	300,000	334,700	11.6	6,602	6,119	-484	-7.3	2.200	1.828	
Seas Rec: Lo Val	50,000	55,000	10.0	713	767	54	7.6	1.426	1.394	
Seas Rec: Hi Val	150,000	165,000	10.0	2,395	2,592	197	8.2	1.596	1.570	
Comm/Ind: Lo Val	150,000	166,400	10.9	4,057	4,540	483	11.9	2.704	2.728	
Comm/Ind: Med Val	300,000	332,700	10.9	9,443	10,368	925	9.8	3.147	3.116	
Comm/Ind: Hi Val	1,000,000	1,109,200	10.9	34,576	37,578	3,002	8.7	3.457	3.387	

House Research

Simulation 3A2
1/28/2003 5:06 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	1,565,379	254,505	19.4	1.13	1.21
Res NonHmstd 1Un	3,914,523	5,034,041	1,119,518	28.6	51,032	67,601	16,569	32.5	1.30	1.34
Res NonHmstd 2-3	2,222,910	2,583,752	360,842	16.2	42,585	43,214	629	1.5	1.92	1.67
Reg Apartments	8,176,042	9,560,423	1,384,381	16.9	190,275	191,901	1,626	0.9	2.33	2.01
Low-income Apts	1,788,624	2,163,104	374,480	20.9	21,738	30,525	8,787	40.4	1.22	1.41
Seasonal Rec	291,853	315,153	23,300	8.0	4,638	4,979	341	7.4	1.59	1.58
Com/Ind Lo Tier	3,410,882	3,513,669	102,787	3.0	100,168	99,820	-347	-0.3	2.94	2.84
Com/Ind Hi Tier	30,794,474	32,972,462	2,177,987	7.1	1,191,377	1,228,791	37,414	3.1	3.87	3.73
Publ U: Elec Gen	282,247	296,144	13,897	4.9	7,577	7,736	160	2.1	2.68	2.61
Publ U: Other	1,890,451	1,967,701	77,250	4.1	72,622	72,737	115	0.2	3.84	3.70
Ag Hmstd: House	919,701	1,029,970	110,269	12.0	8,321	9,790	1,469	17.7	0.90	0.95
Ag Hmstd: Land	982,655	1,027,935	45,280	4.6	4,403	4,356	-46	-1.0	0.45	0.42
Ag NonHmstd	581,402	651,878	70,476	12.1	6,173	6,893	720	11.7	1.06	1.06
Total	170,786,582	190,993,971	20,207,389	11.8	3,011,782	3,333,722	321,940	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	2,337,135	207,023	9.7	County	44.87	44.92	0.000	0.00
(-) TIF Tax Capacity	157,359	175,276	17,918	11.4	City/Town	38.76	37.85	0.063	0.06
(-) FD Contrib Tax Cap	214,270	231,716	17,446	8.1	School District	26.18	27.10	1.024	1.402
(=) Taxable Tax Capacity	1,758,483	1,930,142	171,659	9.8	Special District	7.35	8.04	0.000	0.00
FD Distrib Tax Cap	214,269	231,715	17,445	8.1	Total	117.16	117.91	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	1,263	197	18.5	1.015	1.093	
Res Hmstd: Avg Val	157,500	173,300	10.0	1,786	2,082	296	16.6	1.133	1.201	
Res Hmstd: Hi Val	210,000	231,000	10.0	2,505	2,899	394	15.7	1.193	1.254	
Res Hmstd: Ex-Hi Val	315,000	346,500	10.0	3,944	4,535	590	15.0	1.252	1.308	
Apartment (Mkt rate)	300,000	350,800	16.9	6,653	6,720	68	1.0	2.217	1.915	
Comm/Ind: Lo Val	150,000	160,600	7.1	4,360	4,591	230	5.3	2.906	2.858	
Comm/Ind: Med Val	300,000	321,200	7.1	10,120	10,508	388	3.8	3.373	3.271	
Comm/Ind: Hi Val	1,000,000	1,070,700	7.1	36,997	38,122	1,125	3.0	3.699	3.560	

House Research

Simulation 3A2
1/28/2003 5:06 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	39,407	5,818	17.3	1.14	1.25
Res NonHmstd 1Un	184,155	206,431	22,276	12.1	2,708	3,119	411	15.2	1.47	1.51
Res NonHmstd 2-3	70,507	82,051	11,544	16.4	1,440	1,439	0	0.0	2.04	1.75
Reg Apartments	182,204	195,041	12,837	7.0	4,394	4,132	-262	-6.0	2.41	2.12
Low-income Apts	78,448	81,342	2,894	3.7	1,019	1,233	214	21.0	1.30	1.52
Seasonal Rec	65,513	79,149	13,637	20.8	1,054	1,260	206	19.5	1.61	1.59
Com/Ind Lo Tier	438,139	458,912	20,774	4.7	12,846	13,244	398	3.1	2.93	2.89
Com/Ind Hi Tier	551,058	616,628	65,570	11.9	18,714	20,391	1,677	9.0	3.40	3.31
Publ U: Elec Gen	21,241	23,543	2,302	10.8	444	482	37	8.4	2.09	2.05
Publ U: Other	90,337	89,164	-1,173	-1.3	3,447	3,360	-86	-2.5	3.82	3.77
Ag Hmstd: House	15,071	15,736	665	4.4	169	186	17	9.8	1.12	1.18
Ag Hmstd: Land	20,266	21,656	1,389	6.9	143	149	5	3.8	0.71	0.69
Ag NonHmstd	23,221	24,131	911	3.9	329	356	27	8.2	1.42	1.48
Total	4,676,315	5,045,706	369,391	7.9	80,296	88,758	8,462	10.5	1.72	1.76

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	61,068	3,915	6.8	County	65.03	63.87	0.000	0.00	
(-) TIF Tax Capacity	2,900	2,997	97	3.3	City/Town	49.86	52.65	0.060	0.05	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.34	25.32	0.472	0.507	
(=) Taxable Tax Capacity	54,253	58,071	3,818	7.0	Special District	4.12	3.56	0.000	0.00	
FD Distrib Tax Cap	0	0	0	0.0	Total	138.36	145.40	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	533	69	15.0	1.036	1.109
Res Hmstd: Avg Val	67,100	72,000	7.3	696	799	103	14.9	1.036	1.109
Res Hmstd: Hi Val	89,500	96,100	7.4	994	1,165	171	17.2	1.110	1.212
Res Hmstd: Ex-Hi Val	134,200	144,100	7.4	1,677	1,933	257	15.3	1.249	1.341
Apartment (Mkt rate)	300,000	321,100	7.0	7,631	7,183	-448	-5.9	2.543	2.236
Comm/Ind: Lo Val	150,000	167,800	11.9	4,487	5,300	813	18.1	2.991	3.158
Comm/Ind: Med Val	300,000	335,700	11.9	10,443	12,102	1,659	15.9	3.481	3.605
Comm/Ind: Hi Val	1,000,000	1,119,000	11.9	38,240	43,837	5,597	14.6	3.823	3.917

House Research

Simulation 3A2
1/28/2003 5:06 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	25,597	3,006	13.3	0.82	0.83
Res NonHmstd 1Un	157,001	190,926	33,925	21.6	1,744	2,078	333	19.1	1.11	1.09
Res NonHmstd 2-3	45,077	52,385	7,308	16.2	683	662	-22	-3.2	1.52	1.26
Reg Apartments	4,746	5,816	1,069	22.5	83	80	-3	-3.5	1.75	1.38
Low-income Apts	223	268	46	20.4	3	3	1	30.6	1.16	1.26
Seasonal Rec	1,518,820	1,786,213	267,393	17.6	19,447	21,972	2,525	13.0	1.28	1.23
Com/Ind Lo Tier	100,527	108,437	7,911	7.9	2,465	2,597	131	5.3	2.45	2.39
Com/Ind Hi Tier	110,448	115,018	4,570	4.1	3,660	3,726	66	1.8	3.31	3.24
Publ U: Elec Gen	4,946	4,703	-243	-4.9	110	102	-8	-7.0	2.23	2.18
Publ U: Other	405,077	385,434	-19,643	-4.8	13,268	12,667	-600	-4.5	3.28	3.29
Ag Hmstd: House	906,036	978,135	72,099	8.0	7,372	8,102	730	9.9	0.81	0.83
Ag Hmstd: Land	3,287,395	3,471,196	183,801	5.6	17,654	18,113	459	2.6	0.54	0.52
Ag NonHmstd	1,996,120	1,979,318	-16,802	-0.8	21,263	21,283	19	0.1	1.07	1.08
Total	11,279,923	12,152,765	872,842	7.7	110,344	116,982	6,638	6.0	0.98	0.96

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	113,179	7,908	7.5	County	60.91	59.53	0.000	0.00	
(-) TIF Tax Capacity	68	39	-28	-41.	City/Town	18.34	18.08	0.000	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.38	21.43	0.466	0.537	
(=) Taxable Tax Capacity	105,203	113,139	7,936	7.5	Special District	3.99	3.53	0.000	0.00	
FD Distrib Tax Cap	0	0	0	0.0	Total	103.62	102.58	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	478	41	9.5	0.682	0.679
Res Hmstd: Avg Val	95,900	105,500	10.0	752	861	109	14.5	0.784	0.816
Res Hmstd: Hi Val	127,800	140,600	10.0	1,126	1,272	145	12.9	0.881	0.904
Res Hmstd: Ex-Hi Val	191,700	210,900	10.0	1,876	2,094	218	11.6	0.978	0.992
Seas Rec: Lo Val	50,000	55,000	10.0	633	684	51	8.0	1.266	1.243
Seas Rec: Hi Val	150,000	165,000	10.0	2,155	2,342	187	8.7	1.436	1.419
Comm/Ind: Lo Val	150,000	156,200	4.1	3,696	3,810	114	3.1	2.463	2.439
Comm/Ind: Med Val	300,000	312,400	4.1	8,600	8,797	197	2.3	2.866	2.815
Comm/Ind: Hi Val	1,000,000	1,041,400	4.1	31,486	32,072	586	1.9	3.148	3.079

House Research

Simulation 3A2
1/28/2003 5:06 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	22,285	2,573	13.1	1.01	1.00
Res NonHmstd 1Un	158,362	186,993	28,631	18.1	2,043	2,390	347	17.0	1.29	1.28
Res NonHmstd 2-3	64,617	69,238	4,621	7.2	1,223	1,089	-135	-11.	1.89	1.57
Reg Apartments	83,816	94,350	10,533	12.6	2,098	1,934	-164	-7.8	2.50	2.05
Low-income Apts	56,757	58,814	2,057	3.6	755	854	98	13.0	1.33	1.45
Seasonal Rec	808,268	961,064	152,795	18.9	11,127	12,889	1,762	15.8	1.38	1.34
Com/Ind Lo Tier	364,288	381,425	17,136	4.7	10,618	10,709	91	0.9	2.91	2.81
Com/Ind Hi Tier	565,403	631,445	66,041	11.7	20,704	22,397	1,693	8.2	3.66	3.55
Publ U: Elec Gen	955	828	-127	-13.3	29	26	-3	-10.	3.04	3.13
Publ U: Other	64,712	74,215	9,504	14.7	2,576	2,870	294	11.4	3.98	3.87
Ag Hmstd: House	16,041	18,392	2,351	14.7	163	181	17	10.7	1.02	0.98
Ag Hmstd: Land	17,001	19,495	2,494	14.7	93	88	-5	-5.2	0.54	0.45
Ag NonHmstd	17,490	23,952	6,462	36.9	193	250	56	29.1	1.11	1.04
Total	4,166,295	4,746,169	579,875	13.9	71,336	77,961	6,625	9.3	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	57,129	6,397	12.6	County	55.76	51.65	0.000	0.00
(-) TIF Tax Capacity	2,179	2,395	216	9.9	City/Town	42.47	42.32	0.021	0.01
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.65	23.84	0.247	0.234
(=) Taxable Tax Capacity	48,553	54,734	6,180	12.7	Special District	1.03	0.78	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	121.91	118.60	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	5.5	0.845	0.810
Res Hmstd: Avg Val	75,800	83,400	10.0	641	713	71	11.1	0.845	0.854
Res Hmstd: Hi Val	101,100	111,200	10.0	978	1,074	96	9.8	0.967	0.966
Res Hmstd: Ex-Hi Val	151,600	166,800	10.0	1,653	1,798	145	8.8	1.090	1.077
Apartment (Mkt rate)	300,000	337,700	12.6	6,664	6,092	-572	-8.6	2.221	1.803
Comm/Ind: Lo Val	150,000	167,500	11.7	4,077	4,539	462	11.3	2.718	2.709
Comm/Ind: Med Val	300,000	335,000	11.7	9,501	10,376	875	9.2	3.166	3.097
Comm/Ind: Hi Val	1,000,000	1,116,800	11.7	34,809	37,617	2,807	8.1	3.480	3.368

House Research

Simulation 3A2
1/28/2003 5:06 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	30,205	2,810	10.3	0.85	0.84
Res NonHmstd 1Un	192,816	220,797	27,981	14.5	2,092	2,398	305	14.6	1.09	1.09
Res NonHmstd 2-3	44,447	46,883	2,436	5.5	728	638	-90	-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	12.0	1.26	1.41
Seasonal Rec	2,393,419	2,765,940	372,520	15.6	30,244	33,516	3,272	10.8	1.26	1.21
Com/Ind Lo Tier	130,752	138,694	7,942	6.1	3,233	3,297	64	2.0	2.47	2.38
Com/Ind Hi Tier	86,540	99,803	13,263	15.3	2,822	3,122	300	10.6	3.26	3.13
Publ U: Elec Gen	8,761	3,970	-4,791	-54.7	211	111	-101	-47.	2.41	2.78
Publ U: Other	297,033	273,712	-23,321	-7.9	11,283	9,804	-1,479	-13.	3.80	3.58
Ag Hmstd: House	613,998	683,036	69,038	11.2	5,992	6,348	357	6.0	0.98	0.93
Ag Hmstd: Land	984,099	1,089,057	104,958	10.7	5,764	5,366	-398	-6.9	0.59	0.49
Ag NonHmstd	357,899	489,323	131,425	36.7	4,511	5,548	1,037	23.0	1.26	1.13
Total	8,339,852	9,416,751	1,076,899	12.9	94,396	100,468	6,072	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	94,079	10,178	12.1	County	62.80	58.30	0.000	0.00
(-) TIF Tax Capacity	14	27	12	87.1	City/Town	19.73	18.64	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.66	26.47	0.143	0.170
(=) Taxable Tax Capacity	83,887	94,053	10,165	12.1	Special District	1.13	0.64	0.000	0.00
FD Distrib Tax Cap	0	0	0	46.4	Total	109.32	104.05	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	10	2.2	0.707	0.657
Res Hmstd: Avg Val	96,200	105,800	10.0	780	842	62	8.0	0.810	0.795
Res Hmstd: Hi Val	128,200	141,000	10.0	1,163	1,246	83	7.1	0.906	0.883
Res Hmstd: Ex-Hi Val	192,400	211,600	10.0	1,932	2,056	124	6.4	1.003	0.971
Seas Rec: Lo Val	50,000	55,000	10.0	662	692	30	4.6	1.323	1.257
Seas Rec: Hi Val	150,000	165,000	10.0	2,240	2,366	126	5.6	1.493	1.433
Comm/Ind: Lo Val	150,000	173,000	15.3	3,775	4,323	547	14.5	2.516	2.498
Comm/Ind: Med Val	300,000	346,000	15.3	8,802	9,833	1,031	11.7	2.933	2.842
Comm/Ind: Hi Val	1,000,000	1,153,300	15.3	32,260	35,549	3,290	10.2	3.225	3.082

House Research

Simulation 3A2
1/28/2003 5:06 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

					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 3A2
1/28/2003 5:06 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	-561	-1.7	3.343	3.196

House Research

Simulation 3A2
1/28/2003 5:06 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

					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 3A2
1/28/2003 5:06 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	28,566	4,360	18.0	1.36	1.39
Res NonHmstd 1Un	100,385	127,388	27,004	26.9	1,662	2,092	430	25.8	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	-94	-5.3	2.99	2.43
Low-income Apts	57,941	62,177	4,236	7.3	887	1,050	163	18.3	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	7,472	221	3.0	3.34	3.27
Com/Ind Hi Tier	303,342	344,133	40,790	13.4	13,380	14,687	1,308	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	3,066	81	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	38,051	2,519	7.1	206	203	-3	-1.4	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	3,164,472	399,554	14.5	55,112	61,838	6,726	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	37,263	4,326	13.1	County	73.50	71.34	0.017	0.01
(-) TIF Tax Capacity	1,799	2,144	345	19.2	City/Town	54.43	54.79	0.048	0.03
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.11	30.25	0.400	0.481
(=) Taxable Tax Capacity	31,138	35,119	3,981	12.8	Special District	1.36	1.27	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	159.40	157.65	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	822	68	9.0	1.240	1.229
Res Hmstd: Avg Val	91,100	100,200	10.0	1,204	1,350	146	12.1	1.321	1.347
Res Hmstd: Hi Val	121,500	133,700	10.0	1,730	1,926	196	11.3	1.423	1.440
Res Hmstd: Ex-Hi Val	182,300	200,500	10.0	2,782	3,075	293	10.5	1.526	1.533
Apartment (Mkt rate)	300,000	349,000	16.3	8,747	8,437	-310	-3.5	2.915	2.417
Comm/Ind: Lo Val	150,000	170,200	13.5	4,950	5,717	767	15.5	3.300	3.358
Comm/Ind: Med Val	300,000	340,300	13.4	11,528	13,020	1,492	12.9	3.842	3.826
Comm/Ind: Hi Val	1,000,000	1,134,500	13.5	42,223	47,117	4,895	11.6	4.222	4.153

House Research

Simulation 3A2
1/28/2003 5:06 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	36,722	4,631	14.4	1.12	1.11
Res NonHmstd 1Un	144,721	188,723	44,002	30.4	1,928	2,483	556	28.8	1.33	1.32
Res NonHmstd 2-3	44,743	56,060	11,317	25.3	884	909	25	2.8	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	12,074	965	8.7	1.55	1.50
Com/Ind Lo Tier	62,794	66,906	4,111	6.5	1,803	1,847	44	2.5	2.87	2.76
Com/Ind Hi Tier	37,943	41,686	3,744	9.9	1,456	1,534	78	5.4	3.84	3.68
Publ U: Elec Gen	8,046	10,298	2,252	28.0	244	283	39	15.9	3.04	2.75
Publ U: Other	144,356	138,881	-5,475	-3.8	5,652	5,258	-395	-7.0	3.92	3.79
Ag Hmstd: House	691,214	795,536	104,321	15.1	7,420	8,295	875	11.8	1.07	1.04
Ag Hmstd: Land	675,764	709,373	33,610	5.0	3,756	3,290	-467	-12.	0.56	0.46
Ag NonHmstd	216,159	247,749	31,590	14.6	2,869	3,195	326	11.4	1.33	1.29
Total	5,623,291	6,361,142	737,851	13.1	69,290	75,953	6,663	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	62,816	7,168	12.9	County	75.33	73.05	0.033	0.02
(-) TIF Tax Capacity	52	65	13	26.0	City/Town	23.16	22.08	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.78	30.20	0.337	0.416
(=) Taxable Tax Capacity	55,596	62,751	7,154	12.9	Special District	1.10	1.02	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	130.36	126.35	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	722	53	7.8	0.940	0.922
Res Hmstd: Avg Val	106,700	117,400	10.0	1,154	1,269	115	9.9	1.081	1.080
Res Hmstd: Hi Val	142,300	156,500	10.0	1,663	1,815	152	9.1	1.168	1.160
Res Hmstd: Ex-Hi Val	213,500	234,900	10.0	2,682	2,911	230	8.6	1.256	1.239
Seas Rec: Lo Val	50,000	55,000	10.0	767	815	48	6.2	1.533	1.481
Seas Rec: Hi Val	150,000	165,000	10.0	2,556	2,734	178	7.0	1.704	1.657
Comm/Ind: Lo Val	150,000	164,800	9.9	4,283	4,675	392	9.1	2.855	2.836
Comm/Ind: Med Val	300,000	329,600	9.9	9,975	10,705	730	7.3	3.324	3.247
Comm/Ind: Hi Val	1,000,000	1,098,700	9.9	36,538	38,846	2,308	6.3	3.653	3.535

House Research

Simulation 3A2
1/28/2003 5:06 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	80,049	14,102	21.4	1.10	1.12
Res NonHmstd 1Un	239,843	317,956	78,113	32.6	3,147	4,213	1,066	33.9	1.31	1.33
Res NonHmstd 2-3	183,764	218,224	34,460	18.8	3,551	3,509	-42	-1.2	1.93	1.61
Reg Apartments	395,748	437,206	41,458	10.5	9,347	8,704	-644	-6.9	2.36	1.99
Low-income Apts	169,826	180,209	10,383	6.1	2,031	2,404	372	18.3	1.20	1.33
Seasonal Rec	37,445	41,619	4,174	11.1	607	663	55	9.1	1.62	1.59
Com/Ind Lo Tier	508,797	536,217	27,420	5.4	14,540	15,156	615	4.2	2.86	2.83
Com/Ind Hi Tier	1,286,730	1,493,515	206,785	16.1	48,522	55,192	6,669	13.7	3.77	3.70
Publ U: Elec Gen	664,593	661,281	-3,312	-0.5	16,847	15,718	-1,129	-6.7	2.53	2.38
Publ U: Other	361,479	365,960	4,481	1.2	13,514	13,082	-432	-3.2	3.74	3.57
Ag Hmstd: House	87,540	96,172	8,633	9.9	979	1,067	88	9.0	1.12	1.11
Ag Hmstd: Land	79,229	80,378	1,149	1.5	429	378	-52	-12.0	0.54	0.47
Ag NonHmstd	53,571	60,328	6,757	12.6	680	743	63	9.3	1.27	1.23
Total	10,081,081	11,606,632	1,525,551	15.1	180,143	200,876	20,733	11.5	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	130,034	146,325	16,291	12.5	County	50.01 48.08	0.000	0.00
(-) TIF Tax Capacity	8,270	9,434	1,164	14.1	City/Town	45.07 44.43	0.026	0.02
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.40 30.63	0.426	0.538
(=) Taxable Tax Capacity	121,764	136,891	15,127	12.4	Special District	2.10 2.30	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	127.57 125.44	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	786	93	13.5	0.920	0.950
Res Hmstd: Avg Val	112,900	124,200	10.0	1,220	1,367	146	12.0	1.081	1.100
Res Hmstd: Hi Val	150,500	165,600	10.0	1,751	1,947	196	11.2	1.163	1.175
Res Hmstd: Ex-Hi Val	225,700	248,300	10.0	2,812	3,105	293	10.4	1.245	1.250
Apartment (Mkt rate)	300,000	331,400	10.5	7,024	6,421	-603	-8.6	2.341	1.937
Comm/Ind: Lo Val	150,000	174,100	16.1	4,232	5,010	778	18.4	2.821	2.877
Comm/Ind: Med Val	300,000	348,200	16.1	9,853	11,369	1,516	15.4	3.284	3.264
Comm/Ind: Hi Val	1,000,000	1,160,700	16.1	36,082	41,043	4,961	13.7	3.608	3.536

House Research

Simulation 3A2
1/28/2003 5:06 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	39,051	5,874	17.7	0.91	0.94
Res NonHmstd 1Un	133,534	166,815	33,281	24.9	1,438	1,822	384	26.7	1.08	1.09
Res NonHmstd 2-3	66,578	73,185	6,607	9.9	1,087	989	-99	-9.1	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	41.0	0.98	1.15
Seasonal Rec	445,852	502,258	56,405	12.7	5,917	6,614	697	11.8	1.33	1.32
Com/Ind Lo Tier	101,853	111,748	9,896	9.7	2,528	2,706	178	7.0	2.48	2.42
Com/Ind Hi Tier	77,847	92,883	15,036	19.3	2,506	2,920	413	16.5	3.22	3.14
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	4,754	-7	-0.1	3.25	3.21
Ag Hmstd: House	878,070	982,388	104,318	11.9	7,559	8,714	1,155	15.3	0.86	0.89
Ag Hmstd: Land	1,184,271	1,293,218	108,947	9.2	5,901	5,963	62	1.0	0.50	0.46
Ag NonHmstd	244,986	271,853	26,867	11.0	2,622	2,898	275	10.5	1.07	1.07
Total	6,928,691	7,812,323	883,631	12.8	67,551	76,479	8,928	13.2	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	75,634	8,451	12.6	County	50.20	48.40	0.000	0.00
(-) TIF Tax Capacity	118	135	17	14.2	City/Town	23.34	22.13	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.92	31.78	0.383	0.621
(=) Taxable Tax Capacity	67,065	75,499	8,434	12.6	Special District	1.21	1.34	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	105.67	103.65	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	807	110	15.8	0.772	0.813
Res Hmstd: Avg Val	135,200	148,700	10.0	1,230	1,395	165	13.4	0.909	0.938
Res Hmstd: Hi Val	180,300	198,300	10.0	1,764	1,984	220	12.5	0.978	1.000
Res Hmstd: Ex-Hi Val	270,500	297,600	10.0	2,833	3,165	331	11.7	1.047	1.063
Seas Rec: Lo Val	50,000	55,000	10.0	643	690	46	7.2	1.286	1.253
Seas Rec: Hi Val	150,000	165,000	10.0	2,186	2,359	174	7.9	1.457	1.429
Comm/Ind: Lo Val	150,000	179,000	19.3	3,729	4,583	854	22.9	2.486	2.560
Comm/Ind: Med Val	300,000	357,900	19.3	8,683	10,348	1,665	19.2	2.894	2.891
Comm/Ind: Hi Val	1,000,000	1,193,100	19.3	31,799	37,262	5,464	17.2	3.179	3.123

House Research

Simulation 3A2
1/28/2003 5:06 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	47,675	3,702	8.4	1.25	1.28
Res NonHmstd 1Un	193,122	216,745	23,623	12.2	3,086	3,515	429	13.9	1.60	1.62
Res NonHmstd 2-3	56,248	59,846	3,597	6.4	1,235	1,123	-112	-9.1	2.20	1.88
Reg Apartments	161,757	176,247	14,490	9.0	4,304	3,873	-430	-10.	2.66	2.20
Low-income Apts	78,883	82,264	3,380	4.3	1,085	1,267	182	16.8	1.38	1.54
Seasonal Rec	11,857	12,824	967	8.2	254	273	19	7.7	2.14	2.13
Com/Ind Lo Tier	469,864	483,351	13,486	2.9	15,002	15,288	286	1.9	3.19	3.16
Com/Ind Hi Tier	591,512	632,086	40,574	6.9	24,250	25,364	1,114	4.6	4.10	4.01
Publ U: Elec Gen	4,312	4,451	138	3.2	109	112	3	2.9	2.53	2.53
Publ U: Other	63,589	65,621	2,032	3.2	2,759	2,851	93	3.4	4.34	4.34
Ag Hmstd: House	17,486	18,004	518	3.0	237	249	13	5.3	1.35	1.38
Ag Hmstd: Land	32,731	35,755	3,024	9.2	293	317	24	8.2	0.89	0.89
Ag NonHmstd	34,058	34,548	490	1.4	563	581	18	3.3	1.65	1.68
Total	5,230,871	5,554,170	323,299	6.2	97,149	102,491	5,342	5.5	1.86	1.85

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	65,822	3,256	5.2	County	63.13	61.88	0.042	0.03	
(-) TIF Tax Capacity	3,172	3,386	213	6.7	City/Town	62.00	62.18	0.027	0.02	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.30	21.82	0.678	0.998	
(=) Taxable Tax Capacity	59,394	62,437	3,042	5.1	Special District	1.38	1.15	0.000	0.00	
FD Distrib Tax Cap	0	0	0	0.0	Total	148.81	147.03	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	535	36	7.3	1.162	1.176
Res Hmstd: Avg Val	64,300	68,300	6.2	748	804	56	7.5	1.162	1.176
Res Hmstd: Hi Val	85,800	91,100	6.2	1,046	1,146	100	9.6	1.218	1.257
Res Hmstd: Ex-Hi Val	128,700	136,600	6.1	1,755	1,904	149	8.5	1.363	1.393
Apartment (Mkt rate)	300,000	326,900	9.0	8,260	7,557	-703	-8.5	2.753	2.311
Comm/Ind: Lo Val	150,000	160,300	6.9	4,755	5,117	362	7.6	3.169	3.192
Comm/Ind: Med Val	300,000	320,600	6.9	11,057	11,744	688	6.2	3.685	3.663
Comm/Ind: Hi Val	1,000,000	1,068,600	6.9	40,467	42,669	2,203	5.4	4.046	3.993

House Research

Simulation 3A2
1/28/2003 5:06 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	16,226	2,458	17.9	0.92	0.97
Res NonHmstd 1Un	143,264	168,312	25,048	17.5	1,641	1,967	326	19.9	1.15	1.17
Res NonHmstd 2-3	20,717	22,610	1,893	9.1	358	338	-21	-5.8	1.73	1.49
Reg Apartments	2,487	3,438	951	38.3	48	57	9	18.3	1.92	1.64
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	4,571	469	11.4	1.47	1.47
Com/Ind Lo Tier	85,983	87,877	1,893	2.2	2,192	2,213	21	1.0	2.55	2.52
Com/Ind Hi Tier	127,951	133,111	5,160	4.0	4,174	4,296	122	2.9	3.26	3.23
Publ U: Elec Gen	29,751	27,517	-2,234	-7.5	596	529	-67	-11.1	2.00	1.92
Publ U: Other	254,171	293,441	39,270	15.5	8,034	9,148	1,115	13.9	3.16	3.12
Ag Hmstd: House	946,882	1,019,613	72,731	7.7	7,444	8,275	831	11.2	0.79	0.81
Ag Hmstd: Land	5,971,638	6,368,442	396,805	6.6	32,891	34,389	1,498	4.6	0.55	0.54
Ag NonHmstd	2,867,482	3,027,764	160,282	5.6	29,081	30,418	1,336	4.6	1.01	1.00
Total	12,232,363	13,136,427	904,065	7.4	104,331	112,427	8,096	7.8	0.85	0.86

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	103,427	111,760	8,333	8.1	County	64.86	63.67	0.033	0.03
(-) TIF Tax Capacity	313	313	0	0.0	City/Town	16.92	16.35	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.22	21.08	0.712	1.061
(=) Taxable Tax Capacity	103,114	111,447	8,333	8.1	Special District	1.30	1.11	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	103.30	102.21	0.746	1.090

**Tax Burdens on
Hypothetical**

	Taxable Market Value			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	474	57	13.7	0.707	0.731
Res Hmstd: Avg Val	88,400	97,200	10.0	686	815	128	18.7	0.776	0.838
Res Hmstd: Hi Val	117,800	129,600	10.0	1,038	1,210	172	16.6	0.881	0.933
Res Hmstd: Ex-Hi Val	176,700	194,400	10.0	1,744	2,002	258	14.8	0.986	1.029
Comm/Ind: Lo Val	150,000	156,000	4.0	3,730	3,881	151	4.0	2.486	2.487
Comm/Ind: Med Val	300,000	312,100	4.0	8,667	8,940	273	3.2	2.889	2.864
Comm/Ind: Hi Val	1,000,000	1,040,300	4.0	31,705	32,540	835	2.6	3.170	3.127

House Research

Simulation 3A2
1/28/2003 5:06 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	40,796	5,294	14.9	1.01	1.06
Res NonHmstd 1Un	149,063	185,555	36,493	24.5	1,934	2,447	513	26.5	1.30	1.32
Res NonHmstd 2-3	87,163	92,596	5,432	6.2	1,581	1,437	-145	-9.2	1.81	1.55
Reg Apartments	184,149	189,633	5,484	3.0	3,912	3,384	-528	-13.	2.12	1.78
Low-income Apts	59,470	61,375	1,904	3.2	659	773	114	17.3	1.11	1.26
Seasonal Rec	10,513	12,247	1,735	16.5	194	220	25	13.0	1.85	1.79
Com/Ind Lo Tier	373,952	386,137	12,185	3.3	10,492	10,686	193	1.8	2.81	2.77
Com/Ind Hi Tier	679,277	753,554	74,276	10.9	23,827	25,899	2,071	8.7	3.51	3.44
Publ U: Elec Gen	17,541	17,206	-335	-1.9	385	372	-13	-3.3	2.20	2.16
Publ U: Other	67,290	70,709	3,419	5.1	2,444	2,508	64	2.6	3.63	3.55
Ag Hmstd: House	9,831	10,783	952	9.7	115	132	17	14.6	1.17	1.22
Ag Hmstd: Land	19,371	20,044	672	3.5	145	146	1	0.7	0.75	0.73
Ag NonHmstd	23,666	24,821	1,154	4.9	310	317	7	2.2	1.31	1.28
Total	5,191,080	5,681,502	490,422	9.4	81,501	89,115	7,614	9.3	1.57	1.57

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	68,225	5,074	8.0	County	54.72	53.23	0.000	0.00
(-) TIF Tax Capacity	3,224	3,655	432	13.4	City/Town	50.11	50.52	0.016	0.03
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.31	16.01	0.375	0.869
(=) Taxable Tax Capacity	59,927	64,570	4,642	7.7	Special District	0.70	0.39	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	122.84	120.15	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	530	60	12.9	0.867	0.891
Res Hmstd: Avg Val	81,200	89,200	9.9	730	860	130	17.9	0.898	0.964
Res Hmstd: Hi Val	108,200	118,900	9.9	1,096	1,271	174	15.9	1.013	1.068
Res Hmstd: Ex-Hi Val	162,300	178,300	9.9	1,831	2,092	261	14.2	1.128	1.173
Apartment (Mkt rate)	300,000	308,900	3.0	6,751	5,847	-904	-13.	2.250	1.892
Comm/Ind: Lo Val	150,000	166,400	10.9	4,117	4,650	533	12.9	2.744	2.794
Comm/Ind: Med Val	300,000	332,800	10.9	9,586	10,608	1,022	10.7	3.195	3.187
Comm/Ind: Hi Val	1,000,000	1,109,300	10.9	35,111	38,414	3,303	9.4	3.511	3.462

House Research

Simulation 3A2
1/28/2003 5:06 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	11,306	1,530	15.6	0.75	0.77
Res NonHmstd 1Un	100,814	124,003	23,189	23.0	964	1,190	226	23.4	0.96	0.96
Res NonHmstd 2-3	19,080	20,908	1,829	9.6	268	247	-21	-8.0	1.41	1.18
Reg Apartments	2,280	2,425	145	6.4	39	35	-4	-9.1	1.71	1.46
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	995	84	9.2	1.15	1.15
Com/Ind Lo Tier	50,246	54,684	4,438	8.8	1,124	1,193	69	6.2	2.24	2.18
Com/Ind Hi Tier	58,112	60,198	2,087	3.6	1,714	1,716	2	0.1	2.95	2.85
Publ U: Elec Gen	10,763	10,679	-84	-0.8	161	148	-14	-8.5	1.50	1.38
Publ U: Other	169,572	207,970	38,398	22.6	4,967	5,914	947	19.1	2.93	2.84
Ag Hmstd: House	730,445	792,200	61,755	8.5	4,896	5,412	516	10.5	0.67	0.68
Ag Hmstd: Land	3,758,731	3,959,730	200,999	5.3	19,175	19,577	402	2.1	0.51	0.49
Ag NonHmstd	1,552,355	1,617,307	64,952	4.2	13,942	14,243	301	2.2	0.90	0.88
Total	7,837,945	8,398,922	560,977	7.2	57,939	61,977	4,038	7.0	0.74	0.74

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	66,747	72,260	5,513	8.3	County	57.48 55.91	0.000	0.00
(-) TIF Tax Capacity	13	26	13	103.	City/Town	15.15 14.75	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.52 17.16	0.479	0.833
(=) Taxable Tax Capacity	66,734	72,234	5,500	8.2	Special District	0.72 0.40	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	90.88 88.23	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	461	62	15.5	0.556	0.584
Res Hmstd: Avg Val	107,700	118,500	10.0	755	878	124	16.4	0.700	0.741
Res Hmstd: Hi Val	143,600	158,000	10.0	1,131	1,295	165	14.6	0.787	0.819
Res Hmstd: Ex-Hi Val	215,300	236,800	10.0	1,881	2,127	246	13.1	0.873	0.898
Comm/Ind: Lo Val	150,000	155,400	3.6	3,411	3,492	81	2.4	2.273	2.247
Comm/Ind: Med Val	300,000	310,800	3.6	7,935	8,053	119	1.5	2.644	2.591
Comm/Ind: Hi Val	1,000,000	1,035,900	3.6	29,046	29,337	291	1.0	2.904	2.832

House Research

Simulation 3A2
1/28/2003 5:06 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	56,596	7,454	15.2	1.16	1.18
Res NonHmstd 1Un	184,372	272,599	88,227	47.9	2,533	3,687	1,154	45.6	1.37	1.35
Res NonHmstd 2-3	81,634	85,725	4,090	5.0	1,621	1,426	-196	-12.	1.99	1.66
Reg Apartments	194,623	245,675	51,053	26.2	4,718	4,949	231	4.9	2.42	2.01
Low-income Apts	65,462	74,157	8,695	13.3	825	1,028	203	24.6	1.26	1.39
Seasonal Rec	3,560	3,610	50	1.4	60	61	1	0.9	1.70	1.69
Com/Ind Lo Tier	196,676	202,428	5,752	2.9	5,676	5,703	27	0.5	2.89	2.82
Com/Ind Hi Tier	945,449	1,047,340	101,891	10.8	36,115	39,025	2,910	8.1	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	1,748	7	0.4	3.68	3.57
Ag Hmstd: House	243,977	267,297	23,320	9.6	2,381	2,603	223	9.3	0.98	0.97
Ag Hmstd: Land	356,586	394,100	37,514	10.5	2,020	2,146	126	6.2	0.57	0.54
Ag NonHmstd	119,495	120,985	1,491	1.2	1,348	1,347	-1	-0.1	1.13	1.11
Total	6,666,458	7,572,952	906,494	13.6	108,182	120,319	12,138	11.2	1.62	1.59

Tax Base

					Tax Rates		Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	78,010	87,586	9,576	12.3	County	59.42	57.99	0.000	0.00	
(-) TIF Tax Capacity	2,983	3,439	456	15.3	City/Town	37.13	36.92	0.003	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	28.38	28.48	1.136	1.126	
(=) Taxable Tax Capacity	75,027	84,147	9,120	12.2	Special District	0.00	0.00	0.000	0.00	
FD Distrib Tax Cap	0	0	0	0.0	Total	124.93	123.39	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	912	103	12.7	0.995	1.020
Res Hmstd: Avg Val	122,000	134,200	10.0	1,400	1,556	155	11.1	1.147	1.159
Res Hmstd: Hi Val	162,700	179,000	10.0	1,992	2,199	208	10.4	1.224	1.228
Res Hmstd: Ex-Hi Val	244,000	268,400	10.0	3,173	3,484	311	9.8	1.300	1.298
Apartment (Mkt rate)	300,000	378,700	26.2	7,088	7,437	349	4.9	2.362	1.963
Comm/Ind: Lo Val	150,000	166,200	10.8	4,276	4,763	487	11.4	2.850	2.866
Comm/Ind: Med Val	300,000	332,300	10.8	9,920	10,856	936	9.4	3.306	3.266
Comm/Ind: Hi Val	1,000,000	1,107,800	10.8	36,260	39,303	3,043	8.4	3.626	3.547

House Research

Simulation 3A2
1/28/2003 5:06 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	70,123	8,635	14.0	1.00	1.03
Res NonHmstd 1Un	257,328	308,344	51,016	19.8	3,240	3,873	633	19.5	1.26	1.26
Res NonHmstd 2-3	135,247	150,851	15,604	11.5	2,594	2,409	-186	-7.2	1.92	1.60
Reg Apartments	237,993	271,470	33,477	14.1	5,240	4,839	-401	-7.7	2.20	1.78
Low-income Apts	101,215	107,177	5,962	5.9	1,160	1,362	203	17.5	1.15	1.27
Seasonal Rec	24,335	30,771	6,435	26.4	399	512	113	28.4	1.64	1.66
Com/Ind Lo Tier	580,970	611,378	30,408	5.2	16,043	16,584	541	3.4	2.76	2.71
Com/Ind Hi Tier	897,185	1,000,537	103,353	11.5	32,333	34,928	2,595	8.0	3.60	3.49
Publ U: Elec Gen	291,031	288,287	-2,745	-0.9	9,520	8,776	-744	-7.8	3.27	3.04
Publ U: Other	205,891	213,586	7,695	3.7	8,271	8,193	-78	-0.9	4.02	3.84
Ag Hmstd: House	25,618	28,085	2,467	9.6	282	309	28	9.8	1.10	1.10
Ag Hmstd: Land	46,109	50,222	4,113	8.9	309	315	6	1.9	0.67	0.63
Ag NonHmstd	35,902	39,150	3,248	9.0	450	481	31	7.0	1.25	1.23
Total	8,993,150	9,909,192	916,042	10.2	141,327	152,703	11,376	8.0	1.57	1.54

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	118,644	9,647	8.9	County	51.56	50.18	0.000	0.00
(-) TIF Tax Capacity	4,945	5,513	569	11.5	City/Town	44.79	45.05	0.019	0.01
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.53	24.69	0.503	0.738
(=) Taxable Tax Capacity	104,053	113,131	9,078	8.7	Special District	1.19	1.17	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	124.08	121.08	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	598	50	9.1	0.893	0.886
Res Hmstd: Avg Val	92,100	101,300	10.0	901	1,022	121	13.4	0.978	1.008
Res Hmstd: Hi Val	122,700	135,000	10.0	1,325	1,486	161	12.2	1.079	1.100
Res Hmstd: Ex-Hi Val	184,100	202,500	10.0	2,174	2,415	241	11.1	1.180	1.192
Apartment (Mkt rate)	300,000	342,200	14.1	6,857	6,474	-383	-5.6	2.285	1.891
Comm/Ind: Lo Val	150,000	167,300	11.5	4,164	4,681	517	12.4	2.776	2.798
Comm/Ind: Med Val	300,000	334,600	11.5	9,691	10,679	988	10.2	3.230	3.191
Comm/Ind: Hi Val	1,000,000	1,115,200	11.5	35,481	38,661	3,180	9.0	3.548	3.466

House Research

Simulation 3A2
1/28/2003 5:06 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	21,996	2,815	14.7	0.85	0.86
Res NonHmstd 1Un	143,931	180,309	36,378	25.3	1,565	1,932	367	23.4	1.09	1.07
Res NonHmstd 2-3	30,108	35,838	5,729	19.0	490	480	-11	-2.1	1.63	1.34
Reg Apartments	1,331	1,751	420	31.5	27	29	2	8.2	2.02	1.66
Low-income Apts	79	87	8	10.1	1	1	0	28.2	0.82	0.96
Seasonal Rec	106,553	118,083	11,529	10.8	1,374	1,475	101	7.3	1.29	1.25
Com/Ind Lo Tier	66,533	69,636	3,104	4.7	1,642	1,682	40	2.4	2.47	2.41
Com/Ind Hi Tier	43,356	44,923	1,567	3.6	1,389	1,424	35	2.5	3.20	3.17
Publ U: Elec Gen	199	1,919	1,720	865.2	4	31	27	758.	1.79	1.59
Publ U: Other	168,404	200,630	32,226	19.1	5,232	6,163	931	17.8	3.11	3.07
Ag Hmstd: House	1,062,365	1,167,371	105,006	9.9	8,501	9,624	1,123	13.2	0.80	0.82
Ag Hmstd: Land	3,711,437	3,977,674	266,236	7.2	19,895	21,095	1,200	6.0	0.54	0.53
Ag NonHmstd	1,114,320	1,214,226	99,906	9.0	11,147	12,152	1,005	9.0	1.00	1.00
Total	8,709,810	9,574,047	864,236	9.9	70,448	78,084	7,636	10.8	0.81	0.82

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	74,885	83,084	8,198	10.9	County	53.23	52.11	0.000	0.00
(-) TIF Tax Capacity	63	76	13	20.4	City/Town	22.34	21.34	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.99	25.66	0.463	0.633
(=) Taxable Tax Capacity	74,822	83,007	8,185	10.9	Special District	0.89	0.87	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	101.46	99.98	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	587	87	17.5	0.660	0.705
Res Hmstd: Avg Val	113,400	124,700	10.0	933	1,066	133	14.2	0.822	0.854
Res Hmstd: Hi Val	151,200	166,300	10.0	1,368	1,545	177	13.0	0.904	0.929
Res Hmstd: Ex-Hi Val	226,800	249,500	10.0	2,238	2,505	267	11.9	0.986	1.003
Comm/Ind: Lo Val	150,000	155,400	3.6	3,647	3,738	92	2.5	2.431	2.405
Comm/Ind: Med Val	300,000	310,800	3.6	8,485	8,634	148	1.7	2.828	2.777
Comm/Ind: Hi Val	1,000,000	1,036,100	3.6	31,067	31,483	417	1.3	3.106	3.038

House Research

Simulation 3A2
1/28/2003 5:06 PM

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

Page 22
 (all figures in \$000s)

ANOKA COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	11,974,002	13,558,357	1,584,355	13.2	117,456	146,825	29,368	25.0	0.98	1.08
Res NonHmstd 1Un	286,264	372,254	85,990	30.0	3,348	4,597	1,249	37.3	1.17	1.23
Res NonHmstd 2-3	241,159	301,587	60,429	25.1	4,210	4,552	343	8.1	1.75	1.51
Reg Apartments	429,679	514,524	84,845	19.7	8,684	9,183	498	5.7	2.02	1.78
Low-income Apts	173,581	213,706	40,126	23.1	1,845	2,710	864	46.8	1.06	1.27
Seasonal Rec	50,932	53,561	2,629	5.2	846	904	57	6.8	1.66	1.69
Com/Ind Lo Tier	394,750	406,011	11,261	2.9	11,108	11,048	-60	-0.5	2.81	2.72
Com/Ind Hi Tier	1,904,683	2,206,806	302,123	15.9	70,671	78,363	7,692	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	6,978	197	2.9	3.71	3.54
Ag Hmstd: House	84,011	94,085	10,074	12.0	783	936	154	19.6	0.93	1.00
Ag Hmstd: Land	61,801	71,182	9,381	15.2	299	321	22	7.3	0.48	0.45
Ag NonHmstd	43,303	49,408	6,104	14.1	476	543	67	14.1	1.10	1.10
Total	15,827,183	18,038,357	2,211,174	14.0	226,507	266,958	40,451	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	209,590	24,177	13.0	County	37.77 38.17	0.000	0.00
(-) TIF Tax Capacity	11,586	14,549	2,963	25.6	City/Town	38.10 35.75	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	177,663	19,607	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	111.21 108.35	0.456	1.484

Tax Burdens on Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	92,000	101,200	9,200	10.0	775	965	190	24.5	0.842	0.953
Res Hmstd: Avg Val	138,000	151,800	13,800	10.0	1,349	1,634	285	21.1	0.977	1.076
Res Hmstd: Hi Val	183,900	202,300	18,400	10.0	1,922	2,302	380	19.8	1.045	1.137
Res Hmstd: Ex-Hi Val	275,900	303,500	27,600	10.0	3,070	3,640	570	18.6	1.112	1.199
Apartment (Mkt rate)	300,000	359,200	59,200	19.7	6,142	6,371	229	3.7	2.047	1.773
Comm/Ind: Lo Val	150,000	173,800	23,800	15.9	4,202	4,908	706	16.8	2.801	2.824
Comm/Ind: Med Val	300,000	347,600	47,600	15.9	9,782	11,096	1,314	13.4	3.260	3.192
Comm/Ind: Hi Val	1,000,000	1,158,600	158,600	15.9	35,822	39,971	4,149	11.6	3.582	3.449

House Research

Simulation 3A2
1/28/2003 5:06 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	138,689	24,163	21.1	1.06	1.13
Res NonHmstd 1Un	405,378	509,825	104,447	25.8	4,740	6,226	1,486	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	7,153	88	1.2	2.15	1.84
Low-income Apts	77,501	123,120	45,620	58.9	818	1,578	760	92.8	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	54,795	6,755	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	7,163	-385	-5.1	3.72	3.58
Ag Hmstd: House	172,843	223,337	50,494	29.2	1,608	2,238	630	39.2	0.93	1.00
Ag Hmstd: Land	149,257	130,001	-19,256	-12.9	591	443	-148	-25.	0.40	0.34
Ag NonHmstd	113,983	132,927	18,944	16.6	1,162	1,344	181	15.6	1.02	1.01
Total	14,080,406	16,069,237	1,988,831	14.1	197,871	231,214	33,344	16.9	1.41	1.44

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	160,569	181,920	21,352	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 30.72	1.165	1.778
(=) Taxable Tax Capacity	144,122	163,159	19,037	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	105.55 104.53	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	1.030
Res Hmstd: Avg Val	175,600	193,200	10.0	1,858	2,178	320	17.2	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	639	15.6	1.163	1.223
Apartment (Mkt rate)	300,000	355,200	18.4	6,073	6,225	152	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	2.826
Comm/Ind: Med Val	300,000	351,500	17.2	9,752	11,197	1,445	14.8	3.250	3.185
Comm/Ind: Hi Val	1,000,000	1,171,600	17.2	35,634	40,261	4,627	13.0	3.563	3.436

House Research

Simulation 3A2
1/28/2003 5:06 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	198,305	24,959	14.4	1.04	1.04
Res NonHmstd 1Un	497,083	633,833	136,750	27.5	5,777	7,317	1,540	26.7	1.16	1.15
Res NonHmstd 2-3	253,740	287,869	34,129	13.5	4,367	4,127	-241	-5.5	1.72	1.43
Reg Apartments	993,491	1,205,712	212,221	21.4	19,577	19,735	158	0.8	1.97	1.64
Low-income Apts	142,977	174,581	31,603	22.1	1,504	2,025	521	34.7	1.05	1.16
Seasonal Rec	27,022	29,797	2,775	10.3	416	453	37	8.8	1.54	1.52
Com/Ind Lo Tier	425,390	438,640	13,249	3.1	11,853	11,505	-348	-2.9	2.79	2.62
Com/Ind Hi Tier	3,153,993	3,396,222	242,228	7.7	116,144	116,976	832	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	12,785	-571	-4.3	3.71	3.48
Ag Hmstd: House	180,014	179,668	-347	-0.2	1,473	1,503	30	2.1	0.82	0.84
Ag Hmstd: Land	229,706	248,844	19,138	8.3	1,007	1,072	64	6.4	0.44	0.43
Ag NonHmstd	136,203	149,302	13,099	9.6	1,328	1,449	122	9.2	0.97	0.97
Total	23,186,057	26,195,046	3,008,989	13.0	351,577	379,040	27,463	7.8	1.52	1.45

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	277,946	308,487	30,541	11.0	County	32.95	32.52	0.000	0.00
(-) TIF Tax Capacity	12,870	15,861	2,990	23.2	City/Town	39.88	37.65	0.102	0.07
(-) FD Contrib Tax Cap	25,993	28,551	2,559	9.8	School District	25.33	24.85	1.217	1.392
(=) Taxable Tax Capacity	239,082	264,075	24,992	10.5	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	100.19	1.318	1.469

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	108,500	119,400	10.0	988	1,107	119	12.1	0.910	0.926	
Res Hmstd: Avg Val	162,800	179,100	10.0	1,668	1,846	178	10.7	1.024	1.030	
Res Hmstd: Hi Val	217,000	238,700	10.0	2,348	2,585	237	10.1	1.081	1.082	
Res Hmstd: Ex-Hi Val	325,500	358,100	10.0	3,708	4,064	356	9.6	1.139	1.134	
Apartment (Mkt rate)	300,000	364,100	21.4	5,966	6,007	41	0.7	1.988	1.649	
Comm/Ind: Lo Val	150,000	161,500	7.7	4,214	4,348	134	3.2	2.809	2.692	
Comm/Ind: Med Val	300,000	323,000	7.7	9,766	9,939	173	1.8	3.255	3.077	
Comm/Ind: Hi Val	1,000,000	1,076,800	7.7	35,679	36,036	357	1.0	3.567	3.346	

House Research

Simulation 3A2
1/28/2003 5:07 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	
	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	117,369	24,764	26.7	1.13	1.22
Res NonHmstd 1Un	207,189	331,849	124,660	60.2	2,559	4,267	1,707	66.7	1.24	1.29
Res NonHmstd 2-3	180,650	203,214	22,563	12.5	3,219	3,250	31	1.0	1.78	1.60
Reg Apartments	127,210	159,631	32,421	25.5	2,760	3,050	290	10.5	2.17	1.91
Low-income Apts	69,910	71,472	1,561	2.2	789	942	154	19.5	1.13	1.32
Seasonal Rec	31,415	35,059	3,644	11.6	468	526	58	12.3	1.49	1.50
Com/Ind Lo Tier	239,076	252,953	13,876	5.8	6,842	7,030	189	2.8	2.86	2.78
Com/Ind Hi Tier	1,161,627	1,247,441	85,815	7.4	43,561	45,568	2,007	4.6	3.75	3.65
Publ U: Elec Gen	19,075	18,566	-509	-2.7	470	441	-30	-6.3	2.47	2.37
Publ U: Other	103,133	110,782	7,649	7.4	3,842	4,010	168	4.4	3.73	3.62
Ag Hmstd: House	361,713	404,806	43,092	11.9	3,053	3,516	463	15.2	0.84	0.87
Ag Hmstd: Land	442,337	475,584	33,247	7.5	1,948	1,992	43	2.2	0.44	0.42
Ag NonHmstd	150,436	173,748	23,313	15.5	1,535	1,769	234	15.2	1.02	1.02
Total	11,276,669	13,084,631	1,807,962	16.0	163,653	193,729	30,076	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	145,425	18,534	14.6	County	45.07	44.72	0.000	0.00
(-) TIF Tax Capacity	9,295	9,546	250	2.7	City/Town	34.36	34.95	0.209	0.20
(-) FD Contrib Tax Cap	8,278	9,723	1,445	17.5	School District	27.97	29.35	0.859	1.305
(=) Taxable Tax Capacity	109,318	126,157	16,839	15.4	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	114.38	1.068	1.512

Tax Burdens on
Hypothetical

	Taxable Market			Net Tax				Effectiv	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	115,800	127,400	10.0	1,159	1,392	233	20.1	1.001	1.092
Res Hmstd: Avg Val	173,600	191,000	10.0	1,924	2,273	349	18.1	1.108	1.190
Res Hmstd: Hi Val	231,500	254,700	10.0	2,690	3,155	466	17.3	1.161	1.238
Res Hmstd: Ex-Hi Val	347,300	382,000	10.0	4,222	4,918	697	16.5	1.215	1.287
Apartment (Mkt rate)	300,000	376,500	25.5	6,400	7,029	629	9.8	2.133	1.866
Comm/Ind: Lo Val	150,000	161,100	7.4	4,266	4,556	290	6.8	2.844	2.828
Comm/Ind: Med Val	300,000	322,200	7.4	9,901	10,421	520	5.3	3.300	3.234
Comm/Ind: Hi Val	1,000,000	1,073,900	7.4	36,198	37,788	1,590	4.4	3.619	3.518

House Research

Simulation 3A2
1/28/2003 5:07 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	168,192	33,965	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	15,507	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	1.5	2.27	2.26
Com/Ind Lo Tier	275,996	286,036	10,040	3.6	8,594	8,674	79	0.9	3.11	3.03
Com/Ind Hi Tier	2,311,764	2,548,646	236,882	10.2	94,935	102,451	7,517	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	132	2.0	4.04	3.95
Ag Hmstd: House	61,066	65,578	4,512	7.4	737	849	113	15.3	1.21	1.29
Ag Hmstd: Land	56,727	57,607	879	1.6	337	308	-29	-8.5	0.59	0.54
Ag NonHmstd	67,735	66,995	-740	-1.1	907	894	-13	-1.4	1.34	1.33
Total	14,701,130	16,590,526	1,889,396	12.9	270,531	314,756	44,225	16.3	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	198,131	20,184	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	158,536	16,474	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	133.29 133.55	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	4,700	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	5,155	523	11.3	3.088	3.116
Comm/Ind: Med Val	300,000	330,700	10.2	10,752	11,715	962	8.9	3.584	3.542
Comm/Ind: Hi Val	1,000,000	1,102,500	10.3	39,313	42,340	3,027	7.7	3.931	3.840

House Research

Simulation 3A2
1/28/2003 5:07 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	179,695	20,221	12.7	1.21	1.23
Res NonHmstd 1Un	419,980	525,053	105,074	25.0	5,615	7,090	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	30,174	-1,567	-4.9	2.29	1.95
Low-income Apts	191,774	218,129	26,355	13.7	2,386	2,977	590	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	214,927	-2,076	-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	452,271	17,644	4.1	2.02	1.94

Tax Base

Tax Rates

					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	342	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	-322	-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 3A2
1/28/2003 5:07 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	230,840	29,702	14.8	1.20	1.24
Res NonHmstd 1Un	701,448	906,430	204,983	29.2	9,071	11,806	2,735	30.1	1.29	1.30
Res NonHmstd 2-3	235,155	303,370	68,215	29.0	4,234	4,684	449	10.6	1.80	1.54
Reg Apartments	1,008,879	1,105,500	96,621	9.6	21,878	20,466	-1,411	-6.5	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	-3.4	2.92	2.78
Com/Ind Hi Tier	4,556,020	4,702,306	146,286	3.2	175,017	171,532	-3,485	-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	43,449	1,657	4.0	215	216	1	0.5	0.51	0.50
Ag NonHmstd	54,944	62,934	7,989	14.5	614	706	92	15.0	1.12	1.12
Total	24,038,271	26,489,423	2,451,152	10.2	430,572	458,592	28,021	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	325,567	24,232	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	29.34	0.055	0.06
(-) FD Contrib Tax Cap	34,261	38,065	3,804	11.1	School District	21.20	21.16	1.515	1.652
(=) Taxable Tax Capacity	261,034	280,336	19,302	7.4	Special District	8.92	9.25	0.000	0.00
FD Distrib Tax Cap	11,520	12,758	1,237	10.7	Total	110.44	110.66	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	13.8	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	6,668	732	12.3	1.261	1.288
Apartment (Mkt rate)	300,000	328,700	9.6	6,434	6,021	-413	-6.4	2.144	1.831
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	-161	-1.6	3.374	3.218
Comm/Ind: Hi Val	1,000,000	1,032,100	3.2	36,966	36,249	-717	-1.9	3.696	3.512

House Research

Simulation 3A2
1/28/2003 5:07 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	128,419	23,803	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	8,102	7.5	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	283,002	36,579	14.8	1.70	1.74

Tax Base

Tax Rates

					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	1.048
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	38,849	2,856	7.9	3.599	3.515

House Research

Simulation 3A2
1/28/2003 5:07 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	166,358	26,774	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	12,114	-41	-0.3	2.26	2.00
Reg Apartments	1,854,360	2,116,896	262,536	14.2	50,471	50,355	-117	-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	233,782	27	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	514,188	32,033	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 10.89	0.000	0.00
FD Distrib Tax Cap	34,127	35,677	1,549	4.5	Total	146.82 153.32	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	32	0.3	3.696	3.629
Comm/Ind: Hi Val	1,000,000	1,021,500	2.2	40,582	40,620	38	0.1	4.058	3.976

House Research

Simulation 3A2
1/28/2003 5:07 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	90,687	16,787	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	21,309	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	92,326	10,458	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	237,258	32,517	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	132.10	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	20.0	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	5,164	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	3A2	Baseline	Final Pay 2002			Page 33
1/28/2003	5:07 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	17
128 Ag Hmstd HGA: <76K	1.000	5,857,978	58,580	43,898
129 Ag Hmstd HGA: 76K-500K	1.000	2,199,976	22,000	26,392
130 Ag Hmstd HGA: >500K	1.250	27,114	339	402
131 Farm 1b Hmstd land <32K	0.450	943	4	2
132 Ag Hmstd land & bldgs: <115K	0.550	9,168,432	50,426	26,311
133 Ag Hmstd l & b: 115K-345K	0.550	7,804,629	42,925	47,584
134 Ag Hmstd l & b: 345K-600K	0.550	3,154,405	17,349	17,199
135 Ag Hmstd land & bldgs: >600K	1.000	2,576,816	25,768	25,154
137 Ag Non-homestead	1.000	9,425,513	94,255	96,437
138 Migrant Housing: <500K	1.000	695	7	7
143 Timberlands	1.000	775,270	7,753	8,752
144 Non-comm seasonal-rec-res: <76K	1.000	6,503,183	65,032	79,895
145 Non-comm seasonal-rec-res: 76K-500K	1.000	2,965,853	29,659	43,430
146 Non-comm seasonal-rec-res: >500K	1.250	125,736	1,572	2,230
149 Res 1b Hmstd <32K	0.450	184,229	829	850
150 Res Hmstd: <76K	1.000	94,847,819	948,478	960,561
151 Res Hmstd: 76K-500K	1.000	93,500,240	935,002	1,201,329
152 Res Hmstd: > 500K	1.250	2,831,620	35,395	43,180
154 Res Non-hmstd 1 unit: <76K	1.000	5,283,441	52,834	70,510
155 Res Non-hmstd 1 unit: 76K - 500K	1.000	3,012,074	30,121	38,735
156 Res Non-hmstd 1 unit: >500K	1.250	262,153	3,277	4,017
158 Res Non-hmstd 2-3 units	1.250	3,362,546	42,032	55,866
161 Regular apartments (4a)	1.500	11,424,313	171,365	229,465
162 Regular apartments - New Cnstr	1.250	30,911	386	456
163 Low income apartments (4d)	1.000	2,979,481	29,795	42,161
164 Non-prof student housing/Comm Serv	1.500	33,108	497	730
165 Student housing	1.000	21,714	217	323
166 Manufactured home park land	1.250	418,922	5,237	6,557
168 Comm seasonal-rec-res: 1c	1.000	344,252	3,443	3,385
169 Comm seasonal-rec-res: 4c <500K	1.000	207,030	2,070	3,317
170 Comm seasonal-rec-res: 4c >500K	1.250	47,925	599	914
171 Bed & Breakfast	1.250	12,051	151	187
172 Qualifying golf courses	1.250	173,719	2,171	2,478
175 Commercial pref: <150K	1.500	6,700,019	100,500	190,264
176 Commercial: >150K	2.000	28,880,467	577,609	1,075,512
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

House Research

Simulation	3A2	Baseline	Final Pay 2002			Page 35
1/28/2003	5:07 PM	Alternative	Prelim Pay 2003: Actual MKVs, TNT Levies			(all figures in \$000s)
182	Industrial pref: <150K	1.500	1,161,581	17,424		33,278
183	Industrial pref: >150K	2.000	10,765,816	215,316		402,390
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		2,158
190	Publ Util: land & bldgs >150K	2.000	721,334	14,427		26,440
191	Publ Util: Electric Generat Mach	2.000	1,545,468	30,909		40,068
192	Publ Util: machinery (non-generat)	2.000	887,606	17,752		31,126
194	Railroad <150K	1.500	25,684	385		716
195	Railroad >150K	2.000	465,062	9,301		17,083
197	Mineral	2.000	2,500	50		119
198	Misc class 5	2.000	1,543	31		66
201	Personal: 3f	1.000	8,172	82		102
202	Non-comm aircraft hangars	1.500	42,162	632		1,108
203	Pers: It31 tools&mach excl elec gen	2.000	115,630	2,313		4,001
204	Pers: It32 struct/lease land-non	1.000	15,295	153		182
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		1,289
209	Pers: Item 33 ag real estate	1.000	13,508	135		157
211	Pers: It41 struct/leased land - C/I	2.000	367,295	7,346		10,421
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		1,403
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		8,668
221	Pers: Item 44 electric util trans lines	2.000	1,401,744	28,035		51,595
222	Pers: Item 44 electric util distri lines	2.000	175,078	3,502		6,591
223	Pers: Item 45 syst/gas utils	2.000	1,636,058	32,721		57,185
224	Pers: Item 46 syst/water utils	2.000	2,334	47		87
225	Pers: Item 48 misc	2.000	39,658	793		1,379
State Total			325,151,649	3,750,085		5,049,810

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	9,987	0	664	8,046	0	0	18,697
Spread NTC Levy	1,677,506	1,037,482	148,716	850,918	177,436	594,941	4,487,000
Spread MKV Levy	494	14,153	0	321,267	0	0	335,913
Tax Incr Financing Levy							278,266
	Homestead Credit	315,902		Taconite credit		15,696	
	Agricultural	23,606		Disparity Reduction		4,628	