

# House Research Simulation Report: Property Tax

**Simulation #3B4**

**Date 5/15/2003**

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

## DESCRIPTION

**BASELINE: Final Pay 2002**

**ALTERNATIVE: Preliminary Pay 2003 (Revised 5/14/03)**

This report compares actual property taxes payable in 2002 to taxes payable in 2003; it incorporates a few very minor corrections to simulation 3B2. The pay 2002 data is final. The market values for the pay 2003 simulation are final values reported by county assessors to the Dept. of Revenue; the levies were reported to the Dept. of Revenue by county auditors. The pay 2003 data should be regarded as preliminary since a few of the data items may still change before final levies and tax rates are reported; however, these results are very close to final and likely will not be changed until everything is finalized in the summer of 2003. Note that in this report newly constructed residential homestead property is shown separately from existing residential homesteads.

## KEY POINTS

- **Statewide, property taxes are \$442 million, or 9.6%, higher than in 2002.** The overall tax increase is 8.5% in Greater Minnesota and 10.2% in the Metro area.
- **Statewide property tax impacts by property type vary from -4% to +33%.** Property types experiencing the largest increases are low-income apartments (32.5%) and single-unit residential nonhomesteads (28.1%). Property types experiencing the largest reductions are electric generation machinery (-3.5%) and two-three unit residential nonhomesteads (-1.5%).
- **Statewide, property taxes on commercial-industrial (C/I) property show only a 3.4% 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 (Revised 5/14/03)**

- **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 to the Dept. of Revenue.
- **The state levy** is \$594.9 million, as certified 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 from the abstracts of assessment, with some adjustments applied based on Dept. of Revenue data.

**SIMULATION PARAMETERS**

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

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STATEWIDE

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	170,296,059	186,510,772	16,214,713	9.5	1,867,123	2,137,727	270,604	14.5	1.10	1.15
Res NonHmstd 1Un	6,773,047	8,557,668	1,784,622	26.3	88,064	112,798	24,734	28.1	1.30	1.32
Res NonHmstd 2-3	3,362,204	3,866,001	503,797	15.0	64,507	63,566	-941	-1.5	1.92	1.64
Reg Apartments	9,874,375	11,455,225	1,580,850	16.0	231,123	228,640	-2,484	-1.1	2.34	2.00
Low-income Apts	2,563,062	2,979,481	416,419	16.2	31,622	41,887	10,266	32.5	1.23	1.41
Seasonal Rec	9,124,165	10,462,907	1,338,742	14.7	123,737	138,181	14,444	11.7	1.36	1.32
Com/Ind Lo Tier	7,622,075	7,926,443	304,368	4.0	222,239	224,289	2,050	0.9	2.92	2.83
Com/Ind Hi Tier	37,994,803	40,958,745	2,963,942	7.8	1,461,356	1,515,976	54,619	3.7	3.85	3.70
Publ U: Elec Gen	1,545,703	1,545,468	-235	0.0	41,458	40,020	-1,438	-3.5	2.68	2.59
Publ U: Other	4,875,062	5,018,556	143,495	2.9	179,786	178,818	-968	-0.5	3.69	3.56
Ag Hmstd: House	7,341,140	8,097,036	755,896	10.3	63,078	70,804	7,727	12.2	0.86	0.87
Ag Hmstd: Land	21,297,690	22,705,225	1,407,535	6.6	113,468	115,947	2,479	2.2	0.53	0.51
Ag NonHmstd	9,513,668	10,214,986	701,318	7.4	98,852	104,941	6,089	6.2	1.04	1.03
New Con: Res HS	0	4,853,137	4,853,137	0.0	0	54,872	54,872	0.0	0.00	1.13
<b>Total</b>	292,183,052	325,151,649	32,968,597	11.3	4,586,413	5,028,465	442,053	9.6	1.57	1.55

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	3,415,819	3,750,085	334,266	9.8	County	51.57	50.59	0.002	0.01
(-) TIF Tax Capacity	193,636	215,546	21,910	11.3	City/Town	36.29	35.69	0.047	0.05
(-) FD Contrib Tax Cap	215,148	233,133	17,985	8.4	School District	25.31	25.81	0.835	1.137
(=) Taxable Tax Capacity	3,007,035	3,301,406	294,371	9.8	Special District	5.01	5.19	0.000	0.00
FD Distrib Tax Cap	215,152	233,133	17,980	8.4	<b>Total</b>	118.18	117.27	0.885	1.200

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GREATER MINNESOTA

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	54,765,241	59,513,945	4,748,704	8.7	556,249	614,924	58,675	10.5	1.02	1.03
Res NonHmstd 1Un	2,858,524	3,523,627	665,103	23.3	37,031	45,492	8,460	22.8	1.30	1.29
Res NonHmstd 2-3	1,139,294	1,282,249	142,955	12.5	21,922	20,585	-1,337	-6.1	1.92	1.61
Reg Apartments	1,698,333	1,894,802	196,469	11.6	40,849	37,786	-3,063	-7.5	2.41	1.99
Low-income Apts	774,438	816,376	41,939	5.4	9,884	11,554	1,670	16.9	1.28	1.42
Seasonal Rec	8,832,312	10,147,754	1,315,442	14.9	119,100	133,219	14,119	11.9	1.35	1.31
Com/Ind Lo Tier	4,211,193	4,412,774	201,581	4.8	122,071	124,794	2,723	2.2	2.90	2.83
Com/Ind Hi Tier	7,200,329	7,986,283	785,954	10.9	269,980	290,794	20,814	7.7	3.75	3.64
Publ U: Elec Gen	1,263,456	1,249,324	-14,132	-1.1	33,881	32,309	-1,572	-4.6	2.68	2.59
Publ U: Other	2,984,611	3,050,856	66,245	2.2	107,164	106,287	-876	-0.8	3.59	3.48
Ag Hmstd: House	6,421,439	7,067,066	645,627	10.1	54,757	61,102	6,345	11.6	0.85	0.86
Ag Hmstd: Land	20,315,035	21,677,291	1,362,256	6.7	109,065	111,636	2,571	2.4	0.54	0.51
Ag NonHmstd	8,932,267	9,563,108	630,842	7.1	92,679	98,108	5,430	5.9	1.04	1.03
New Con: Res HS	0	1,972,225	1,972,225	0.0	0	20,637	20,637	0.0	0.00	1.05
<b>Total</b>	121,396,470	134,157,678	12,761,208	10.5	1,574,630	1,709,227	134,597	8.5	1.30	1.27

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	58.78	0.006	0.00
(-) TIF Tax Capacity	36,277	40,269	3,992	11.0	City/Town	32.80	32.87	0.015	0.01
(-) FD Contrib Tax Cap	878	1,417	539	61.5	School District	24.09	24.04	0.454	0.603
(=) Taxable Tax Capacity	1,248,552	1,371,264	122,712	9.8	Special District	1.72	1.65	0.000	0.00
FD Distrib Tax Cap	883	1,418	535	60.6	<b>Total</b>	119.63	117.33	0.475	0.625

Tax Burdens on  
Hypothetical

	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	61,600	66,900	8.6	520	559	39	7.6	0.843	0.835
Res Hmstd: Avg Val	92,400	100,400	8.7	860	959	99	11.5	0.930	0.954
Res Hmstd: Hi Val	123,300	134,000	8.7	1,272	1,404	132	10.4	1.031	1.047
Res Hmstd: Ex-Hi Val	184,900	200,900	8.7	2,094	2,291	197	9.4	1.132	1.140
Apartment (Mkt rate)	300,000	334,700	11.6	6,602	6,100	-503	-7.6	2.200	1.822
Seas Rec: Lo Val	50,000	55,000	10.0	713	765	52	7.3	1.426	1.390
Seas Rec: Hi Val	150,000	165,000	10.0	2,395	2,585	190	7.9	1.596	1.566
Comm/Ind: Lo Val	150,000	166,400	10.9	4,057	4,530	473	11.7	2.704	2.722
Comm/Ind: Med Val	300,000	332,700	10.9	9,443	10,345	902	9.6	3.147	3.109
Comm/Ind: Hi Val	1,000,000	1,109,200	10.9	34,576	37,496	2,920	8.4	3.457	3.380

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METRO AREA

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	115,530,818	126,996,827	11,466,009	9.9	1,310,874	1,522,803	211,929	16.2	1.13	1.20
Res NonHmstd 1Un	3,914,523	5,034,041	1,119,518	28.6	51,032	67,306	16,274	31.9	1.30	1.34
Res NonHmstd 2-3	2,222,910	2,583,752	360,842	16.2	42,585	42,980	395	0.9	1.92	1.66
Reg Apartments	8,176,042	9,560,423	1,384,381	16.9	190,275	190,854	579	0.3	2.33	2.00
Low-income Apts	1,788,624	2,163,104	374,480	20.9	21,738	30,334	8,595	39.5	1.22	1.40
Seasonal Rec	291,853	315,153	23,300	8.0	4,638	4,963	325	7.0	1.59	1.57
Com/Ind Lo Tier	3,410,882	3,513,669	102,787	3.0	100,168	99,495	-673	-0.7	2.94	2.83
Com/Ind Hi Tier	30,794,474	32,972,462	2,177,987	7.1	1,191,377	1,225,182	33,805	2.8	3.87	3.72
Publ U: Elec Gen	282,247	296,144	13,897	4.9	7,577	7,710	134	1.8	2.68	2.60
Publ U: Other	1,890,451	1,967,701	77,250	4.1	72,622	72,530	-92	-0.1	3.84	3.69
Ag Hmstd: House	919,701	1,029,970	110,269	12.0	8,321	9,703	1,381	16.6	0.90	0.94
Ag Hmstd: Land	982,655	1,027,935	45,280	4.6	4,403	4,310	-92	-2.1	0.45	0.42
Ag NonHmstd	581,402	651,878	70,476	12.1	6,173	6,832	659	10.7	1.06	1.05
New Con: Res HS	0	2,880,912	2,880,912	0.0	0	34,236	34,236	0.0	0.00	1.19
<b>Total</b>	<b>170,786,582</b>	<b>190,993,971</b>	<b>20,207,389</b>	<b>11.8</b>	<b>3,011,782</b>	<b>3,319,239</b>	<b>307,456</b>	<b>10.2</b>	<b>1.76</b>	<b>1.74</b>

Tax Base

Tax Rates

					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 44.77	0.000	0.01
(-) TIF Tax Capacity	157,359	175,276	17,918	11.4	City/Town	38.76 37.69	0.063	0.07
(-) FD Contrib Tax Cap	214,270	231,716	17,446	8.1	School District	26.18 27.06	1.024	1.401
(=) Taxable Tax Capacity	1,758,483	1,930,142	171,659	9.8	Special District	7.35 7.70	0.000	0.00
FD Distrib Tax Cap	214,269	231,715	17,445	8.1	<b>Total</b>	117.16 117.22	1.088	1.484

Tax Burdens on  
Hypothetical

	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	105,000	115,400	9.9	1,066	1,255	189	17.7	1.015	1.087
Res Hmstd: Avg Val	157,500	173,100	9.9	1,786	2,069	284	15.9	1.133	1.195
Res Hmstd: Hi Val	210,000	230,800	9.9	2,505	2,883	378	15.1	1.193	1.249
Res Hmstd: Ex-Hi Val	315,000	346,300	9.9	3,944	4,513	568	14.4	1.252	1.303
Apartment (Mkt rate)	300,000	350,800	16.9	6,653	6,689	36	0.5	2.217	1.906
Comm/Ind: Lo Val	150,000	160,600	7.1	4,360	4,581	221	5.1	2.906	2.852
Comm/Ind: Med Val	300,000	321,200	7.1	10,120	10,485	365	3.6	3.373	3.264
Comm/Ind: Hi Val	1,000,000	1,070,700	7.1	36,997	38,037	1,041	2.8	3.699	3.552

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**NORTHWEST CITIES**

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	2,936,154	3,085,063	148,909	5.1	33,589	37,481	3,892	11.6	1.14	1.21
Res NonHmstd 1Un	184,155	206,431	22,276	12.1	2,708	3,084	376	13.9	1.47	1.49
Res NonHmstd 2-3	70,507	82,051	11,544	16.4	1,440	1,412	-27	-1.9	2.04	1.72
Reg Apartments	182,204	195,041	12,837	7.0	4,394	4,110	-283	-6.5	2.41	2.11
Low-income Apts	78,448	81,342	2,894	3.7	1,019	1,211	192	18.8	1.30	1.49
Seasonal Rec	65,513	79,149	13,637	20.8	1,054	1,257	203	19.3	1.61	1.59
Com/Ind Lo Tier	438,139	458,912	20,774	4.7	12,846	13,187	341	2.7	2.93	2.87
Com/Ind Hi Tier	551,058	616,628	65,570	11.9	18,714	20,309	1,595	8.5	3.40	3.29
Publ U: Elec Gen	21,241	23,543	2,302	10.8	444	467	23	5.2	2.09	1.99
Publ U: Other	90,337	89,164	-1,173	-1.3	3,447	3,341	-105	-3.1	3.82	3.75
Ag Hmstd: House	15,071	15,736	665	4.4	169	185	16	9.3	1.12	1.18
Ag Hmstd: Land	20,266	21,656	1,389	6.9	143	148	5	3.4	0.71	0.68
Ag NonHmstd	23,221	24,131	911	3.9	329	350	21	6.5	1.42	1.45
New Con: Res HS	0	66,858	66,858	0.0	0	804	804	0.0	0.00	1.20
<b>Total</b>	<b>4,676,315</b>	<b>5,045,706</b>	<b>369,391</b>	<b>7.9</b>	<b>80,296</b>	<b>87,348</b>	<b>7,052</b>	<b>8.8</b>	<b>1.72</b>	<b>1.73</b>

**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	57,153	61,068	3,915	6.8	County	65.03	63.86	0.000	0.00
(-) TIF Tax Capacity	2,900	2,997	97	3.3	City/Town	49.86	51.53	0.060	0.05
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.34	23.40	0.472	0.504
(=) Taxable Tax Capacity	54,253	58,071	3,818	7.0	Special District	4.12	3.61	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>138.36</b>	<b>142.41</b>	<b>0.532</b>	<b>0.556</b>

**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	47,000	5.1	463	507	44	9.5	1.036	1.079
Res Hmstd: Avg Val	67,100	70,500	5.1	696	761	65	9.4	1.036	1.079
Res Hmstd: Hi Val	89,500	94,000	5.0	994	1,103	109	11.0	1.110	1.173
Res Hmstd: Ex-Hi Val	134,200	141,000	5.1	1,677	1,841	164	9.8	1.249	1.305
Apartment (Mkt rate)	300,000	321,100	7.0	7,631	7,037	-594	-7.8	2.543	2.191
Comm/Ind: Lo Val	150,000	167,800	11.9	4,487	5,221	734	16.4	2.991	3.111
Comm/Ind: Med Val	300,000	335,700	11.9	10,443	11,923	1,479	14.2	3.481	3.551
Comm/Ind: Hi Val	1,000,000	1,119,000	11.9	38,240	43,185	4,946	12.9	3.823	3.859

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**NORTHWEST TOWNS**

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	2,743,506	2,962,375	218,869	8.0	22,591	24,470	1,879	8.3	0.82	0.83
Res NonHmstd 1Un	157,001	190,926	33,925	21.6	1,744	2,084	339	19.5	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	-3.7	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	22,013	2,566	13.2	1.28	1.23
Com/Ind Lo Tier	100,527	108,437	7,911	7.9	2,465	2,598	132	5.4	2.45	2.40
Com/Ind Hi Tier	110,448	115,018	4,570	4.1	3,660	3,726	65	1.8	3.31	3.24
Publ U: Elec Gen	4,946	4,703	-243	-4.9	110	102	-8	-7.3	2.23	2.17
Publ U: Other	405,077	385,434	-19,643	-4.8	13,268	12,627	-641	-4.8	3.28	3.28
Ag Hmstd: House	906,036	978,135	72,099	8.0	7,372	8,145	774	10.5	0.81	0.83
Ag Hmstd: Land	3,287,395	3,471,196	183,801	5.6	17,654	18,179	525	3.0	0.54	0.52
Ag NonHmstd	1,996,120	1,979,318	-16,802	-0.8	21,263	21,273	10	0.0	1.07	1.07
New Con: Res HS	0	112,540	112,540	0.0	0	929	929	0.0	0.00	0.83
<b>Total</b>	<b>11,279,923</b>	<b>12,152,765</b>	<b>872,842</b>	<b>7.7</b>	<b>110,344</b>	<b>116,892</b>	<b>6,548</b>	<b>5.9</b>	<b>0.98</b>	<b>0.96</b>

**Tax Base**

**Tax Rates**

	Taxable Market				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	105,271	113,179	7,908	7.5	County	60.91 59.54	0.000	0.00
(-) TIF Tax Capacity	68	39	-28	-41.	City/Town	18.34 18.10	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.38 21.47	0.466	0.526
(=) Taxable Tax Capacity	105,203	113,139	7,936	7.5	Special District	3.99 3.60	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	103.62 102.70	0.466	0.526

**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	69,000	8.0	436	469	33	7.5	0.682	0.679
Res Hmstd: Avg Val	95,900	103,600	8.0	752	839	87	11.6	0.784	0.810
Res Hmstd: Hi Val	127,800	138,000	8.0	1,126	1,242	115	10.2	0.881	0.899
Res Hmstd: Ex-Hi Val	191,700	207,000	8.0	1,876	2,049	173	9.2	0.978	0.989
Seas Rec: Lo Val	50,000	55,000	10.0	633	684	51	8.1	1.266	1.244
Seas Rec: Hi Val	150,000	165,000	10.0	2,155	2,344	189	8.8	1.436	1.420
Comm/Ind: Lo Val	150,000	156,200	4.1	3,696	3,811	116	3.1	2.463	2.439
Comm/Ind: Med Val	300,000	312,400	4.1	8,600	8,800	201	2.3	2.866	2.817
Comm/Ind: Hi Val	1,000,000	1,041,400	4.1	31,486	32,086	600	1.9	3.148	3.081



House Research

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NORTH CENTRAL CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	1,948,583	2,165,416	216,833	11.1	19,713	21,651	1,938	9.8	1.01	1.00
Res NonHmstd 1Un	158,362	186,993	28,631	18.1	2,043	2,392	349	17.1	1.29	1.28
Res NonHmstd 2-3	64,617	69,238	4,621	7.2	1,223	1,089	-134	-11.	1.89	1.57
Reg Apartments	83,816	94,350	10,533	12.6	2,098	1,936	-162	-7.7	2.50	2.05
Low-income Apts	56,757	58,814	2,057	3.6	755	856	100	13.3	1.33	1.45
Seasonal Rec	808,268	961,064	152,795	18.9	11,127	12,858	1,731	15.6	1.38	1.34
Com/Ind Lo Tier	364,288	381,425	17,136	4.7	10,618	10,716	98	0.9	2.91	2.81
Com/Ind Hi Tier	565,403	631,445	66,041	11.7	20,704	22,344	1,640	7.9	3.66	3.54
Publ U: Elec Gen	955	828	-127	-13.3	29	26	-3	-11.	3.04	3.12
Publ U: Other	64,712	74,215	9,504	14.7	2,576	2,871	295	11.5	3.98	3.87
Ag Hmstd: House	16,041	18,392	2,351	14.7	163	194	31	18.7	1.02	1.05
Ag Hmstd: Land	17,001	19,495	2,494	14.7	93	95	2	2.7	0.54	0.49
Ag NonHmstd	17,490	23,952	6,462	36.9	193	249	56	29.0	1.11	1.04
New Con: Res HS	0	60,544	60,544	0.0	0	589	589	0.0	0.00	0.97
<b>Total</b>	<b>4,166,295</b>	<b>4,746,169</b>	<b>579,875</b>	<b>13.9</b>	<b>71,336</b>	<b>77,867</b>	<b>6,531</b>	<b>9.2</b>	<b>1.71</b>	<b>1.64</b>

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	50,732	57,129	6,397	12.6	County	55.76	51.54	0.000	0.00
(-) TIF Tax Capacity	2,179	2,395	216	9.9	City/Town	42.47	42.24	0.021	0.01
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.65	23.91	0.247	0.250
(=) Taxable Tax Capacity	48,553	54,734	6,180	12.7	Special District	1.03	0.79	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>121.91</b>	<b>118.48</b>	<b>0.268</b>	<b>0.269</b>

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	5.6	0.845	0.811
Res Hmstd: Avg Val	75,800	83,400	10.0	641	713	72	11.2	0.845	0.855
Res Hmstd: Hi Val	101,100	111,200	10.0	978	1,075	97	9.9	0.967	0.966
Res Hmstd: Ex-Hi Val	151,600	166,800	10.0	1,653	1,799	146	8.8	1.090	1.078
Apartment (Mkt rate)	300,000	337,700	12.6	6,664	6,092	-571	-8.6	2.221	1.804
Comm/Ind: Lo Val	150,000	167,500	11.7	4,077	4,539	462	11.3	2.718	2.710
Comm/Ind: Med Val	300,000	335,000	11.7	9,501	10,375	874	9.2	3.166	3.096
Comm/Ind: Hi Val	1,000,000	1,116,800	11.7	34,809	37,613	2,803	8.1	3.480	3.367

House Research

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**NORTH CENTRAL TOWNS**

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	3,223,967	3,473,531	249,564	7.7	27,395	29,023	1,628	5.9	0.85	0.84
Res NonHmstd 1Un	192,816	220,797	27,981	14.5	2,092	2,400	308	14.7	1.09	1.09
Res NonHmstd 2-3	44,447	46,883	2,436	5.5	728	639	-89	-12.	1.64	1.36
Reg Apartments	5,432	6,362	930	17.1	110	105	-6	-5.2	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	33,506	3,262	10.8	1.26	1.21
Com/Ind Lo Tier	130,752	138,694	7,942	6.1	3,233	3,286	53	1.6	2.47	2.37
Com/Ind Hi Tier	86,540	99,803	13,263	15.3	2,822	3,121	299	10.6	3.26	3.13
Publ U: Elec Gen	8,761	3,970	-4,791	-54.7	211	110	-102	-48.	2.41	2.77
Publ U: Other	297,033	273,712	-23,321	-7.9	11,283	9,801	-1,482	-13.	3.80	3.58
Ag Hmstd: House	613,998	683,036	69,038	11.2	5,992	6,486	495	8.3	0.98	0.95
Ag Hmstd: Land	984,099	1,089,057	104,958	10.7	5,764	5,422	-343	-5.9	0.59	0.50
Ag NonHmstd	357,899	489,323	131,425	36.7	4,511	5,558	1,046	23.2	1.26	1.14
New Con: Res HS	0	124,953	124,953	0.0	0	1,080	1,080	0.0	0.00	0.86
<b>Total</b>	<b>8,339,852</b>	<b>9,416,751</b>	<b>1,076,899</b>	<b>12.9</b>	<b>94,396</b>	<b>100,545</b>	<b>6,150</b>	<b>6.5</b>	<b>1.13</b>	<b>1.07</b>

**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	83,901	94,079	10,178	12.1	County	62.80	58.26	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	26.67	0.143	0.186
(=) 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	<b>Total</b>	<b>109.32</b>	<b>104.21</b>	<b>0.143</b>	<b>0.186</b>

**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	64,100	69,100		7.8	453	457	3	0.7	0.707	0.660
Res Hmstd: Avg Val	96,200	103,600		7.7	780	820	40	5.2	0.810	0.791
Res Hmstd: Hi Val	128,200	138,100		7.7	1,163	1,217	54	4.6	0.906	0.881
Res Hmstd: Ex-Hi Val	192,400	207,300		7.7	1,932	2,013	81	4.2	1.003	0.971
Seas Rec: Lo Val	50,000	55,000		10.0	662	693	31	4.7	1.323	1.259
Seas Rec: Hi Val	150,000	165,000		10.0	2,240	2,369	128	5.7	1.493	1.435
Comm/Ind: Lo Val	150,000	173,000		15.3	3,775	4,330	554	14.7	2.516	2.502
Comm/Ind: Med Val	300,000	346,000		15.3	8,802	9,849	1,047	11.9	2.933	2.846
Comm/Ind: Hi Val	1,000,000	1,153,300		15.3	32,260	35,604	3,344	10.4	3.225	3.087

House Research

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TACONITE CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	1,611,258	1,740,495	129,236	8.0	13,134	15,282	2,148	16.4	0.82	0.88
Res NonHmstd 1Un	100,353	118,689	18,336	18.3	1,665	2,006	341	20.5	1.66	1.69
Res NonHmstd 2-3	32,198	36,491	4,293	13.3	797	761	-35	-4.4	2.47	2.09
Reg Apartments	46,608	54,714	8,105	17.4	1,342	1,351	9	0.7	2.88	2.47
Low-income Apts	49,683	51,365	1,682	3.4	745	870	125	16.7	1.50	1.69
Seasonal Rec	98,222	110,736	12,514	12.7	1,577	1,828	250	15.9	1.61	1.65
Com/Ind Lo Tier	231,800	245,188	13,388	5.8	7,830	8,106	275	3.5	3.38	3.31
Com/Ind Hi Tier	262,876	279,347	16,471	6.3	11,817	12,293	475	4.0	4.50	4.40
Publ U: Elec Gen	198,300	192,058	-6,243	-3.1	5,137	5,395	258	5.0	2.59	2.81
Publ U: Other	106,079	96,770	-9,309	-8.8	4,190	3,936	-253	-6.0	3.95	4.07
Ag Hmstd: House	3,526	3,879	354	10.0	30	37	7	24.6	0.84	0.95
Ag Hmstd: Land	2,235	2,480	244	10.9	9	10	1	11.4	0.42	0.42
Ag NonHmstd	24,057	28,129	4,072	16.9	365	457	92	25.4	1.52	1.63
New Con: Res HS	0	24,231	24,231	0.0	0	210	210	0.0	0.00	0.87
<b>Total</b>	<b>2,767,196</b>	<b>2,984,571</b>	<b>217,375</b>	<b>7.9</b>	<b>48,639</b>	<b>52,543</b>	<b>3,904</b>	<b>8.0</b>	<b>1.76</b>	<b>1.76</b>

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	34,940	37,073	2,133	6.1	County	73.40	69.54	0.000	0.00
(-) TIF Tax Capacity	1,320	1,435	115	8.7	City/Town	56.30	72.09	0.037	0.03
(-) FD Contrib Tax Cap	559	965	406	72.8	School District	23.61	16.89	0.325	0.232
(=) Taxable Tax Capacity	33,062	34,674	1,612	4.9	Special District	1.57	1.83	0.000	0.00
FD Distrib Tax Cap	630	1,024	394	62.6	<b>Total</b>	<b>154.89</b>	<b>160.35</b>	<b>0.362</b>	<b>0.267</b>

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	41,800	8.0	156	199	43	27.7	0.402	0.476
Res Hmstd: Avg Val	58,100	62,800	8.1	373	457	84	22.5	0.642	0.728
Res Hmstd: Hi Val	77,400	83,600	8.0	609	751	142	23.2	0.786	0.897
Res Hmstd: Ex-Hi Val	116,200	125,500	8.0	1,259	1,471	212	16.9	1.083	1.172
Apartment (Mkt rate)	300,000	352,200	17.4	8,473	8,565	93	1.1	2.824	2.431
Comm/Ind: Lo Val	150,000	159,400	6.3	4,877	5,274	397	8.1	3.251	3.308
Comm/Ind: Med Val	300,000	318,800	6.3	11,362	12,157	795	7.0	3.787	3.813
Comm/Ind: Hi Val	1,000,000	1,062,700	6.3	41,624	44,279	2,655	6.4	4.162	4.166

House Research

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TACONITE TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	2,577,985	2,806,323	228,338	8.9	17,107	19,399	2,292	13.4	0.66	0.69
Res NonHmstd 1Un	116,537	146,402	29,865	25.6	1,388	1,748	359	25.9	1.19	1.19
Res NonHmstd 2-3	19,632	20,028	396	2.0	319	287	-32	-10.	1.63	1.43
Reg Apartments	2,304	3,286	982	42.6	46	51	5	10.0	2.01	1.55
Low-income Apts	492	758	266	54.0	6	10	4	59.9	1.25	1.30
Seasonal Rec	2,132,958	2,410,145	277,187	13.0	28,864	32,404	3,540	12.3	1.35	1.34
Com/Ind Lo Tier	60,118	62,417	2,299	3.8	1,638	1,643	5	0.3	2.72	2.63
Com/Ind Hi Tier	112,234	115,456	3,222	2.9	4,140	4,162	23	0.5	3.69	3.61
Publ U: Elec Gen	1,126	708	-418	-37.1	24	17	-7	-29.	2.13	2.40
Publ U: Other	211,825	195,205	-16,620	-7.8	7,564	6,866	-698	-9.2	3.57	3.52
Ag Hmstd: House	118,837	129,416	10,579	8.9	581	626	45	7.7	0.49	0.48
Ag Hmstd: Land	124,281	137,181	12,900	10.4	329	298	-31	-9.5	0.26	0.22
Ag NonHmstd	220,109	326,126	106,017	48.2	2,550	3,780	1,230	48.3	1.16	1.16
New Con: Res HS	0	69,442	69,442	0.0	0	467	467	0.0	0.00	0.67
<b>Total</b>	<b>5,698,437</b>	<b>6,422,893</b>	<b>724,456</b>	<b>12.7</b>	<b>64,556</b>	<b>71,758</b>	<b>7,202</b>	<b>11.2</b>	<b>1.13</b>	<b>1.12</b>

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 71.61	0.000	0.00
(-) TIF Tax Capacity	361	308	-53	-14.	City/Town	13.52 19.87	0.000	0.00
(-) FD Contrib Tax Cap	319	452	133	41.7	School District	18.96 15.31	0.217	0.240
(=) Taxable Tax Capacity	59,399	66,381	6,982	11.8	Special District	3.21 3.84	0.000	0.00
FD Distrib Tax Cap	253	394	141	55.6	<b>Total</b>	<b>111.34 110.64</b>	<b>0.217</b>	<b>0.240</b>

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	69,500	8.9	202	218	17	8.2	0.316	0.314
Res Hmstd: Avg Val	95,700	104,200	8.9	510	609	99	19.5	0.533	0.584
Res Hmstd: Hi Val	127,600	138,900	8.9	901	1,033	132	14.6	0.706	0.743
Res Hmstd: Ex-Hi Val	191,300	208,200	8.8	1,681	1,879	197	11.7	0.878	0.902
Seas Rec: Lo Val	50,000	55,000	10.0	672	728	56	8.4	1.343	1.323
Seas Rec: Hi Val	150,000	165,000	10.0	2,271	2,475	204	9.0	1.513	1.499
Comm/Ind: Lo Val	150,000	154,300	2.9	3,916	3,941	25	0.6	2.610	2.554
Comm/Ind: Med Val	300,000	308,600	2.9	9,126	9,135	10	0.1	3.041	2.960
Comm/Ind: Hi Val	1,000,000	1,028,700	2.9	33,439	33,377	-63	-0.2	3.343	3.244

House Research

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DULUTH AREA

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	2,935,602	3,198,703	263,101	9.0	34,470	37,221	2,751	8.0	1.17	1.16
Res NonHmstd 1Un	158,924	196,641	37,717	23.7	2,253	2,719	466	20.7	1.42	1.38
Res NonHmstd 2-3	90,459	102,321	11,861	13.1	1,921	1,764	-157	-8.2	2.12	1.72
Reg Apartments	127,424	132,007	4,583	3.6	3,236	2,696	-540	-16.	2.54	2.04
Low-income Apts	54,990	55,369	380	0.7	695	757	62	8.9	1.26	1.37
Seasonal Rec	61,225	67,460	6,235	10.2	1,035	1,124	89	8.6	1.69	1.67
Com/Ind Lo Tier	171,000	178,705	7,705	4.5	5,146	5,173	27	0.5	3.01	2.89
Com/Ind Hi Tier	463,065	484,619	21,554	4.7	18,455	18,550	95	0.5	3.99	3.83
Publ U: Elec Gen	694	694	0	0.0	19	19	-1	-3.4	2.78	2.69
Publ U: Other	112,240	110,284	-1,956	-1.7	4,477	4,214	-264	-5.9	3.99	3.82
Ag Hmstd: House	10,982	11,770	788	7.2	132	144	11	8.5	1.20	1.22
Ag Hmstd: Land	8,358	9,238	880	10.5	52	51	-2	-3.0	0.63	0.55
Ag NonHmstd	13,832	15,424	1,592	11.5	200	219	20	9.9	1.44	1.42
New Con: Res HS	0	53,810	53,810	0.0	0	637	637	0.0	0.00	1.18
<b>Total</b>	<b>4,208,794</b>	<b>4,617,044</b>	<b>408,250</b>	<b>9.7</b>	<b>72,092</b>	<b>75,288</b>	<b>3,196</b>	<b>4.4</b>	<b>1.71</b>	<b>1.63</b>

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	50,044	53,863	3,819	7.6	County	89.07 86.07	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 19.27	0.000	0.111
(=) Taxable Tax Capacity	45,560	48,981	3,421	7.5	Special District	3.88 4.61	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	142.83 138.30	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	68,800	9.0	649	684	35	5.4	1.028	0.994
Res Hmstd: Avg Val	94,700	103,200	9.0	1,065	1,159	94	8.8	1.125	1.123
Res Hmstd: Hi Val	126,300	137,600	8.9	1,545	1,670	125	8.1	1.223	1.213
Res Hmstd: Ex-Hi Val	189,400	206,400	9.0	2,503	2,691	188	7.5	1.321	1.303
Apartment (Mkt rate)	300,000	310,800	3.6	7,713	6,482	-1,231	-16.	2.570	2.085
Comm/Ind: Lo Val	150,000	157,000	4.7	4,508	4,622	114	2.5	3.005	2.944
Comm/Ind: Med Val	300,000	314,000	4.7	10,518	10,690	171	1.6	3.506	3.404
Comm/Ind: Hi Val	1,000,000	1,046,500	4.7	38,568	38,998	430	1.1	3.856	3.726

House Research

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EAST CENTRAL CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	1,775,194	1,955,049	179,855	10.1	24,206	26,878	2,672	11.0	1.36	1.37
Res NonHmstd 1Un	100,385	127,388	27,004	26.9	1,662	2,076	414	24.9	1.66	1.63
Res NonHmstd 2-3	47,073	57,010	9,938	21.1	1,139	1,168	29	2.5	2.42	2.05
Reg Apartments	59,320	69,018	9,698	16.3	1,774	1,672	-101	-5.7	2.99	2.42
Low-income Apts	57,941	62,177	4,236	7.3	887	1,041	154	17.4	1.53	1.67
Seasonal Rec	38,294	41,313	3,018	7.9	824	836	12	1.5	2.15	2.02
Com/Ind Lo Tier	216,900	228,633	11,733	5.4	7,251	7,418	167	2.3	3.34	3.24
Com/Ind Hi Tier	303,342	344,133	40,790	13.4	13,380	14,665	1,286	9.6	4.41	4.26
Publ U: Elec Gen	1,196	1,181	-15	-1.2	39	37	-1	-3.7	3.24	3.16
Publ U: Other	68,673	72,244	3,571	5.2	2,985	3,065	80	2.7	4.35	4.24
Ag Hmstd: House	43,522	49,254	5,733	13.2	505	624	119	23.6	1.16	1.27
Ag Hmstd: Land	35,532	38,051	2,519	7.1	206	205	-1	-0.4	0.58	0.54
Ag NonHmstd	17,546	17,975	429	2.4	255	267	11	4.4	1.46	1.48
New Con: Res HS	0	101,045	101,045	0.0	0	1,432	1,432	0.0	0.00	1.42
<b>Total</b>	<b>2,764,918</b>	<b>3,164,472</b>	<b>399,554</b>	<b>14.5</b>	<b>55,112</b>	<b>61,384</b>	<b>6,272</b>	<b>11.4</b>	<b>1.99</b>	<b>1.94</b>

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	32,937	37,263	4,326	13.1	County	73.50	70.61	0.017	0.01
(-) TIF Tax Capacity	1,799	2,144	345	19.2	City/Town	54.43	53.39	0.048	0.03
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.11	31.36	0.400	0.475
(=) Taxable Tax Capacity	31,138	35,119	3,981	12.8	Special District	1.36	1.24	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>159.40</b>	<b>156.59</b>	<b>0.464</b>	<b>0.522</b>

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	815	61	8.0	1.240	1.218
Res Hmstd: Avg Val	91,100	100,200	10.0	1,204	1,339	135	11.2	1.321	1.336
Res Hmstd: Hi Val	121,500	133,700	10.0	1,730	1,911	181	10.5	1.423	1.429
Res Hmstd: Ex-Hi Val	182,300	200,500	10.0	2,782	3,052	270	9.7	1.526	1.522
Apartment (Mkt rate)	300,000	349,000	16.3	8,747	8,380	-367	-4.2	2.915	2.401
Comm/Ind: Lo Val	150,000	170,200	13.5	4,950	5,688	737	14.9	3.300	3.341
Comm/Ind: Med Val	300,000	340,300	13.4	11,528	12,954	1,426	12.4	3.842	3.806
Comm/Ind: Hi Val	1,000,000	1,134,500	13.5	42,223	46,878	4,655	11.0	4.222	4.132

House Research

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EAST CENTRAL TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	2,876,808	3,174,214	297,407	10.3	32,091	35,221	3,129	9.8	1.12	1.11
Res NonHmstd 1Un	144,721	188,723	44,002	30.4	1,928	2,485	557	28.9	1.33	1.32
Res NonHmstd 2-3	44,743	56,060	11,317	25.3	884	907	23	2.6	1.98	1.62
Reg Apartments	3,362	3,428	66	2.0	77	62	-15	-19.	2.30	1.81
Low-income Apts	43	43	0	-0.1	1	1	0	5.8	1.31	1.38
Seasonal Rec	717,338	806,142	88,803	12.4	11,109	12,069	960	8.6	1.55	1.50
Com/Ind Lo Tier	62,794	66,906	4,111	6.5	1,803	1,846	43	2.4	2.87	2.76
Com/Ind Hi Tier	37,943	41,686	3,744	9.9	1,456	1,537	81	5.5	3.84	3.69
Publ U: Elec Gen	8,046	10,298	2,252	28.0	244	284	40	16.4	3.04	2.76
Publ U: Other	144,356	138,881	-5,475	-3.8	5,652	5,294	-358	-6.3	3.92	3.81
Ag Hmstd: House	691,214	795,536	104,321	15.1	7,420	8,306	886	11.9	1.07	1.04
Ag Hmstd: Land	675,764	709,373	33,610	5.0	3,756	3,289	-467	-12.	0.56	0.46
Ag NonHmstd	216,159	247,749	31,590	14.6	2,869	3,198	330	11.5	1.33	1.29
New Con: Res HS	0	122,104	122,104	0.0	0	1,356	1,356	0.0	0.00	1.11
<b>Total</b>	<b>5,623,291</b>	<b>6,361,142</b>	<b>737,851</b>	<b>13.1</b>	<b>69,290</b>	<b>75,855</b>	<b>6,565</b>	<b>9.5</b>	<b>1.23</b>	<b>1.19</b>

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	55,648	62,816	7,168	12.9	County	75.33	72.40	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	31.05	0.337	0.410
(=) Taxable Tax Capacity	55,596	62,751	7,154	12.9	Special District	1.10	0.99	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>130.36</b>	<b>126.53</b>	<b>0.369</b>	<b>0.439</b>

Tax Burdens on  
Hypothetical

	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	71,200	78,300	10.0	670	723	53	8.0	0.940	0.923
Res Hmstd: Avg Val	106,700	117,400	10.0	1,154	1,270	116	10.1	1.081	1.081
Res Hmstd: Hi Val	142,300	156,500	10.0	1,663	1,817	154	9.3	1.168	1.161
Res Hmstd: Ex-Hi Val	213,500	234,900	10.0	2,682	2,914	232	8.7	1.256	1.240
Seas Rec: Lo Val	50,000	55,000	10.0	767	816	49	6.3	1.533	1.482
Seas Rec: Hi Val	150,000	165,000	10.0	2,556	2,737	181	7.1	1.704	1.658
Comm/Ind: Lo Val	150,000	164,800	9.9	4,283	4,678	395	9.2	2.855	2.838
Comm/Ind: Med Val	300,000	329,600	9.9	9,975	10,713	738	7.4	3.324	3.250
Comm/Ind: Hi Val	1,000,000	1,098,700	9.9	36,538	38,877	2,340	6.4	3.653	3.538

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CENTRAL MINN CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	6,012,515	6,693,449	680,934	11.3	65,947	74,477	8,531	12.9	1.10	1.11
Res NonHmstd 1Un	239,843	317,984	78,141	32.6	3,147	4,172	1,025	32.6	1.31	1.31
Res NonHmstd 2-3	183,764	218,354	34,589	18.8	3,551	3,479	-72	-2.0	1.93	1.59
Reg Apartments	395,748	437,011	41,263	10.4	9,347	8,576	-771	-8.3	2.36	1.96
Low-income Apts	169,826	180,114	10,288	6.1	2,031	2,382	351	17.3	1.20	1.32
Seasonal Rec	37,445	42,894	5,450	14.6	607	679	72	11.8	1.62	1.58
Com/Ind Lo Tier	508,797	537,903	29,106	5.7	14,540	15,075	535	3.7	2.86	2.80
Com/Ind Hi Tier	1,286,730	1,494,619	207,889	16.2	48,522	54,907	6,384	13.2	3.77	3.67
Publ U: Elec Gen	664,593	661,281	-3,312	-0.5	16,847	15,825	-1,022	-6.1	2.53	2.39
Publ U: Other	361,479	366,537	5,058	1.4	13,514	13,094	-421	-3.1	3.74	3.57
Ag Hmstd: House	87,540	102,190	14,650	16.7	979	1,112	132	13.5	1.12	1.09
Ag Hmstd: Land	79,229	90,820	11,591	14.6	429	430	0	0.1	0.54	0.47
Ag NonHmstd	53,571	62,145	8,574	16.0	680	755	75	11.0	1.27	1.21
New Con: Res HS	0	428,628	428,628	0.0	0	4,802	4,802	0.0	0.00	1.12
<b>Total</b>	<b>10,081,081</b>	<b>11,633,930</b>	<b>1,552,849</b>	<b>15.4</b>	<b>180,143</b>	<b>199,764</b>	<b>19,621</b>	<b>10.9</b>	<b>1.79</b>	<b>1.72</b>

Tax Base

Tax Rates

	Taxable Market				County	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	130,034	146,579	16,544	12.7	50.01	48.07	0.000	0.00	
(-) TIF Tax Capacity	8,270	9,434	1,164	14.1	45.07	43.36	0.026	0.03	
(-) FD Contrib Tax Cap	0	0	0	0.0	30.40	30.61	0.426	0.544	
(=) Taxable Tax Capacity	121,764	137,145	15,380	12.6	2.10	2.19	0.000	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	127.57	124.23	0.452	0.582

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	75,200	82,700		10.0	693	778	85	12.3	0.920	0.940
Res Hmstd: Avg Val	112,900	124,200		10.0	1,220	1,355	134	11.0	1.081	1.090
Res Hmstd: Hi Val	150,500	165,600		10.0	1,751	1,930	179	10.2	1.163	1.165
Res Hmstd: Ex-Hi Val	225,700	248,300		10.0	2,812	3,080	268	9.5	1.245	1.240
Apartment (Mkt rate)	300,000	331,300		10.4	7,024	6,367	-658	-9.4	2.341	1.921
Comm/Ind: Lo Val	150,000	174,200		16.1	4,232	4,984	752	17.8	2.821	2.861
Comm/Ind: Med Val	300,000	348,500		16.2	9,853	11,312	1,459	14.8	3.284	3.245
Comm/Ind: Hi Val	1,000,000	1,161,600		16.2	36,082	40,830	4,748	13.2	3.608	3.515



House Research

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CENTRAL MINN TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	3,646,121	3,959,391	313,270	8.6	33,177	37,105	3,929	11.8	0.91	0.94
Res NonHmstd 1Un	133,534	165,960	32,427	24.3	1,438	1,811	373	26.0	1.08	1.09
Res NonHmstd 2-3	66,578	72,948	6,370	9.6	1,087	987	-100	-9.2	1.63	1.35
Reg Apartments	2,747	2,935	188	6.8	53	47	-6	-11.	1.92	1.58
Low-income Apts	236	282	46	19.6	2	3	1	41.0	0.98	1.15
Seasonal Rec	445,852	492,578	46,726	10.5	5,917	6,438	521	8.8	1.33	1.31
Com/Ind Lo Tier	101,853	109,474	7,621	7.5	2,528	2,660	131	5.2	2.48	2.43
Com/Ind Hi Tier	77,847	91,647	13,800	17.7	2,506	2,882	376	15.0	3.22	3.15
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	146,596	147,152	556	0.4	4,760	4,732	-29	-0.6	3.25	3.22
Ag Hmstd: House	878,070	972,602	94,532	10.8	7,559	8,631	1,072	14.2	0.86	0.89
Ag Hmstd: Land	1,184,271	1,278,175	93,904	7.9	5,901	5,857	-45	-0.8	0.50	0.46
Ag NonHmstd	244,986	269,046	24,060	9.8	2,622	2,852	229	8.8	1.07	1.06
New Con: Res HS	0	157,234	157,234	0.0	0	1,464	1,464	0.0	0.00	0.93
<b>Total</b>	<b>6,928,691</b>	<b>7,719,424</b>	<b>790,733</b>	<b>11.4</b>	<b>67,551</b>	<b>75,469</b>	<b>7,918</b>	<b>11.7</b>	<b>0.97</b>	<b>0.98</b>

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	67,183	74,737	7,554	11.2	County	50.20	48.32	0.000	0.00
(-) TIF Tax Capacity	118	135	17	14.2	City/Town	23.34	22.40	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.92	31.57	0.383	0.632
(=) Taxable Tax Capacity	67,065	74,603	7,538	11.2	Special District	1.21	1.27	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>105.67</b>	<b>103.56</b>	<b>0.383</b>	<b>0.639</b>

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	90,200	97,900		8.5	697	792	96	13.7	0.772	0.809
Res Hmstd: Avg Val	135,200	146,800		8.6	1,230	1,374	144	11.7	0.909	0.935
Res Hmstd: Hi Val	180,300	195,800		8.6	1,764	1,957	192	10.9	0.978	0.999
Res Hmstd: Ex-Hi Val	270,500	293,700		8.6	2,833	3,121	288	10.2	1.047	1.062
Seas Rec: Lo Val	50,000	55,000		10.0	643	689	46	7.1	1.286	1.253
Seas Rec: Hi Val	150,000	165,000		10.0	2,186	2,358	172	7.9	1.457	1.429
Comm/Ind: Lo Val	150,000	176,600		17.7	3,729	4,507	777	20.8	2.486	2.551
Comm/Ind: Med Val	300,000	353,200		17.7	8,683	10,198	1,515	17.4	2.894	2.887
Comm/Ind: Hi Val	1,000,000	1,177,300		17.7	31,799	36,755	4,957	15.6	3.179	3.121

House Research

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**SOUTHWEST CITIES**

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	3,515,452	3,666,599	151,147	4.3	43,973	46,195	2,222	5.1	1.25	1.26
Res NonHmstd 1Un	193,122	216,745	23,623	12.2	3,086	3,477	391	12.7	1.60	1.60
Res NonHmstd 2-3	56,248	59,846	3,597	6.4	1,235	1,116	-119	-9.7	2.20	1.86
Reg Apartments	161,757	176,247	14,490	9.0	4,304	3,849	-454	-10.0	2.66	2.18
Low-income Apts	78,883	82,264	3,380	4.3	1,085	1,258	173	15.9	1.38	1.53
Seasonal Rec	11,857	12,824	967	8.2	254	271	18	7.0	2.14	2.12
Com/Ind Lo Tier	469,864	483,351	13,486	2.9	15,002	15,155	153	1.0	3.19	3.14
Com/Ind Hi Tier	591,512	632,086	40,574	6.9	24,250	25,248	998	4.1	4.10	3.99
Publ U: Elec Gen	4,312	4,451	138	3.2	109	112	3	2.3	2.53	2.51
Publ U: Other	63,589	65,621	2,032	3.2	2,759	2,814	55	2.0	4.34	4.29
Ag Hmstd: House	17,486	18,004	518	3.0	237	244	7	3.1	1.35	1.35
Ag Hmstd: Land	32,731	35,755	3,024	9.2	293	310	18	6.1	0.89	0.87
Ag NonHmstd	34,058	34,548	490	1.4	563	564	1	0.2	1.65	1.63
New Con: Res HS	0	65,832	65,832	0.0	0	818	818	0.0	0.00	1.24
<b>Total</b>	<b>5,230,871</b>	<b>5,554,170</b>	<b>323,299</b>	<b>6.2</b>	<b>97,149</b>	<b>101,432</b>	<b>4,282</b>	<b>4.4</b>	<b>1.86</b>	<b>1.83</b>

**Tax Base**

**Tax Rates**

	Taxable Market				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	62,567	65,822	3,256	5.2	County	63.13	61.73	0.042	0.03
(-) TIF Tax Capacity	3,172	3,386	213	6.7	City/Town	62.00	61.28	0.027	0.02
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.30	21.25	0.678	0.997
(=) Taxable Tax Capacity	59,394	62,437	3,042	5.1	Special District	1.38	1.30	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>148.81</b>	<b>145.56</b>	<b>0.747</b>	<b>1.062</b>

**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	44,700	4.2	499	519	20	4.1	1.162	1.161
Res Hmstd: Avg Val	64,300	67,100	4.4	748	780	32	4.3	1.162	1.161
Res Hmstd: Hi Val	85,800	89,500	4.3	1,046	1,106	60	5.8	1.218	1.235
Res Hmstd: Ex-Hi Val	128,700	134,200	4.3	1,755	1,844	89	5.1	1.363	1.374
Apartment (Mkt rate)	300,000	326,900	9.0	8,260	7,484	-775	-9.4	2.753	2.289
Comm/Ind: Lo Val	150,000	160,300	6.9	4,755	5,081	326	6.9	3.169	3.169
Comm/Ind: Med Val	300,000	320,600	6.9	11,057	11,661	604	5.5	3.685	3.637
Comm/Ind: Hi Val	1,000,000	1,068,600	6.9	40,467	42,364	1,898	4.7	4.046	3.964

House Research

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**SOUTHWEST TOWNS**

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	1,502,861	1,625,957	123,095	8.2	13,768	15,803	2,035	14.8	0.92	0.97
Res NonHmstd 1Un	143,264	168,312	25,048	17.5	1,641	1,965	324	19.7	1.15	1.17
Res NonHmstd 2-3	20,717	22,610	1,893	9.1	358	337	-21	-5.9	1.73	1.49
Reg Apartments	2,487	3,438	951	38.3	48	56	9	18.1	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	4,565	463	11.3	1.47	1.46
Com/Ind Lo Tier	85,983	87,877	1,893	2.2	2,192	2,204	12	0.5	2.55	2.51
Com/Ind Hi Tier	127,951	133,111	5,160	4.0	4,174	4,267	92	2.2	3.26	3.21
Publ U: Elec Gen	29,751	27,517	-2,234	-7.5	596	522	-74	-12.	2.00	1.90
Publ U: Other	254,171	293,441	39,270	15.5	8,034	9,107	1,074	13.4	3.16	3.10
Ag Hmstd: House	946,882	1,019,613	72,731	7.7	7,444	8,216	772	10.4	0.79	0.81
Ag Hmstd: Land	5,971,638	6,368,442	396,805	6.6	32,891	34,109	1,218	3.7	0.55	0.54
Ag NonHmstd	2,867,482	3,027,764	160,282	5.6	29,081	30,086	1,004	3.5	1.01	0.99
New Con: Res HS	0	46,570	46,570	0.0	0	442	442	0.0	0.00	0.95
<b>Total</b>	<b>12,232,363</b>	<b>13,136,427</b>	<b>904,065</b>	<b>7.4</b>	<b>104,331</b>	<b>111,681</b>	<b>7,350</b>	<b>7.0</b>	<b>0.85</b>	<b>0.85</b>

**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	63.47	0.033	0.03
(-) TIF Tax Capacity	313	313	0	0.0	City/Town	16.92	16.36	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.22	20.44	0.712	1.058
(=) Taxable Tax Capacity	103,114	111,447	8,333	8.1	Special District	1.30	1.24	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>103.30</b>	<b>101.52</b>	<b>0.746</b>	<b>1.088</b>

**Tax Burdens on  
Hypothetical**

	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	58,900	63,700	8.1	417	461	44	10.6	0.707	0.723
Res Hmstd: Avg Val	88,400	95,600	8.1	686	788	102	14.8	0.776	0.824
Res Hmstd: Hi Val	117,800	127,400	8.1	1,038	1,174	136	13.1	0.881	0.921
Res Hmstd: Ex-Hi Val	176,700	191,200	8.2	1,744	1,949	205	11.8	0.986	1.019
Comm/Ind: Lo Val	150,000	156,000	4.0	3,730	3,864	134	3.6	2.486	2.477
Comm/Ind: Med Val	300,000	312,100	4.0	8,667	8,901	234	2.7	2.889	2.851
Comm/Ind: Hi Val	1,000,000	1,040,300	4.0	31,705	32,397	692	2.2	3.170	3.114

House Research

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**SOUTH CENTRAL CITIES**

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	3,509,793	3,761,434	251,641	7.2	35,502	39,303	3,801	10.7	1.01	1.04
Res NonHmstd 1Un	149,063	185,555	36,493	24.5	1,934	2,425	490	25.3	1.30	1.31
Res NonHmstd 2-3	87,163	92,596	5,432	6.2	1,581	1,423	-159	-10.	1.81	1.54
Reg Apartments	184,149	189,633	5,484	3.0	3,912	3,367	-544	-13.	2.12	1.78
Low-income Apts	59,470	61,375	1,904	3.2	659	768	110	16.6	1.11	1.25
Seasonal Rec	10,513	12,247	1,735	16.5	194	213	19	9.7	1.85	1.74
Com/Ind Lo Tier	373,952	386,137	12,185	3.3	10,492	10,619	126	1.2	2.81	2.75
Com/Ind Hi Tier	679,277	753,554	74,276	10.9	23,827	25,794	1,967	8.3	3.51	3.42
Publ U: Elec Gen	17,541	17,206	-335	-1.9	385	374	-11	-2.8	2.20	2.17
Publ U: Other	67,290	70,709	3,419	5.1	2,444	2,498	55	2.2	3.63	3.53
Ag Hmstd: House	9,831	10,783	952	9.7	115	130	15	13.2	1.17	1.21
Ag Hmstd: Land	19,371	20,044	672	3.5	145	144	-1	-0.5	0.75	0.72
Ag NonHmstd	23,666	24,821	1,154	4.9	310	314	4	1.3	1.31	1.27
New Con: Res HS	0	95,409	95,409	0.0	0	984	984	0.0	0.00	1.03
<b>Total</b>	<b>5,191,080</b>	<b>5,681,502</b>	<b>490,422</b>	<b>9.4</b>	<b>81,501</b>	<b>88,357</b>	<b>6,856</b>	<b>8.4</b>	<b>1.57</b>	<b>1.56</b>

**Tax Base**

**Tax Rates**

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	63,151	68,225	5,074	8.0	County	54.72	52.63	0.000	0.00
(-) TIF Tax Capacity	3,224	3,655	432	13.4	City/Town	50.11	49.47	0.016	0.03
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.31	16.61	0.375	0.864
(=) 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	<b>Total</b>	<b>122.84</b>	<b>119.10</b>	<b>0.391</b>	<b>0.900</b>

**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	54,100	58,000		7.2	469	511	42	8.9	0.867	0.880
Res Hmstd: Avg Val	81,200	87,000		7.1	730	820	90	12.4	0.898	0.942
Res Hmstd: Hi Val	108,200	116,000		7.2	1,096	1,218	121	11.1	1.013	1.049
Res Hmstd: Ex-Hi Val	162,300	173,900		7.1	1,831	2,012	181	9.9	1.128	1.156
Apartment (Mkt rate)	300,000	308,900		3.0	6,751	5,796	-954	-14.	2.250	1.876
Comm/Ind: Lo Val	150,000	166,400		10.9	4,117	4,622	505	12.3	2.744	2.777
Comm/Ind: Med Val	300,000	332,800		10.9	9,586	10,545	958	10.0	3.195	3.168
Comm/Ind: Hi Val	1,000,000	1,109,300		10.9	35,111	38,184	3,072	8.8	3.511	3.442

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**SOUTH CENTRAL TOWNS**

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	1,306,583	1,421,155	114,572	8.8	9,776	11,180	1,404	14.4	0.75	0.79
Res NonHmstd 1Un	100,814	124,003	23,189	23.0	964	1,191	226	23.5	0.96	0.96
Res NonHmstd 2-3	19,080	20,908	1,829	9.6	268	249	-20	-7.4	1.41	1.19
Reg Apartments	2,280	2,425	145	6.4	39	35	-3	-8.9	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	1,195	71	6.3	2.24	2.18
Com/Ind Hi Tier	58,112	60,198	2,087	3.6	1,714	1,720	6	0.3	2.95	2.86
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	5,895	928	18.7	2.93	2.83
Ag Hmstd: House	730,445	792,200	61,755	8.5	4,896	5,428	532	10.9	0.67	0.69
Ag Hmstd: Land	3,758,731	3,959,730	200,999	5.3	19,175	19,548	373	1.9	0.51	0.49
Ag NonHmstd	1,552,355	1,617,307	64,952	4.2	13,942	14,171	229	1.6	0.90	0.88
New Con: Res HS	0	41,253	41,253	0.0	0	330	330	0.0	0.00	0.80
<b>Total</b>	<b>7,837,945</b>	<b>8,398,922</b>	<b>560,977</b>	<b>7.2</b>	<b>57,939</b>	<b>62,083</b>	<b>4,145</b>	<b>7.2</b>	<b>0.74</b>	<b>0.74</b>

**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	55.46	0.000	0.00
(-) TIF Tax Capacity	13	26	13	103.	City/Town	15.15	14.83	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.52	17.55	0.479	0.816
(=) 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	<b>Total</b>	<b>90.88</b>	<b>88.24</b>	<b>0.479</b>	<b>0.816</b>

**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	78,100	8.8	400	451	51	12.8	0.556	0.577
Res Hmstd: Avg Val	107,700	117,100	8.7	755	862	107	14.2	0.700	0.735
Res Hmstd: Hi Val	143,600	156,200	8.8	1,131	1,274	143	12.7	0.787	0.815
Res Hmstd: Ex-Hi Val	215,300	234,200	8.8	1,881	2,096	215	11.4	0.873	0.894
Comm/Ind: Lo Val	150,000	155,400	3.6	3,411	3,490	79	2.3	2.273	2.245
Comm/Ind: Med Val	300,000	310,800	3.6	7,935	8,049	114	1.4	2.644	2.589
Comm/Ind: Hi Val	1,000,000	1,035,900	3.6	29,046	29,322	276	0.9	2.904	2.830

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OLMSTED COUNTY

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	4,227,338	4,652,055	424,717	10.0	49,142	54,029	4,887	9.9	1.16	1.16
Res NonHmstd 1Un	184,372	272,599	88,227	47.9	2,533	3,646	1,113	44.0	1.37	1.34
Res NonHmstd 2-3	81,634	85,725	4,090	5.0	1,621	1,409	-212	-13.	1.99	1.64
Reg Apartments	194,623	245,675	51,053	26.2	4,718	4,888	170	3.6	2.42	1.99
Low-income Apts	65,462	74,157	8,695	13.3	825	1,017	192	23.2	1.26	1.37
Seasonal Rec	3,560	3,610	50	1.4	60	61	0	0.1	1.70	1.68
Com/Ind Lo Tier	196,676	202,428	5,752	2.9	5,676	5,657	-19	-0.3	2.89	2.79
Com/Ind Hi Tier	945,449	1,047,340	101,891	10.8	36,115	38,681	2,566	7.1	3.82	3.69
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	1,738	-3	-0.2	3.68	3.55
Ag Hmstd: House	243,977	267,297	23,320	9.6	2,381	2,606	225	9.4	0.98	0.97
Ag Hmstd: Land	356,586	394,100	37,514	10.5	2,020	2,157	137	6.8	0.57	0.55
Ag NonHmstd	119,495	120,985	1,491	1.2	1,348	1,349	1	0.1	1.13	1.12
New Con: Res HS	0	157,956	157,956	0.0	0	1,844	1,844	0.0	0.00	1.17
<b>Total</b>	<b>6,666,458</b>	<b>7,572,952</b>	<b>906,494</b>	<b>13.6</b>	<b>108,182</b>	<b>119,082</b>	<b>10,901</b>	<b>10.1</b>	<b>1.62</b>	<b>1.57</b>

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	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	36.79	0.003	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	28.38	27.18	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	<b>Total</b>	<b>124.93</b>	<b>121.96</b>	<b>1.139</b>	<b>1.129</b>

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	899	90	11.2	0.995	1.005
Res Hmstd: Avg Val	122,000	134,200	10.0	1,400	1,537	136	9.7	1.147	1.144
Res Hmstd: Hi Val	162,700	179,000	10.0	1,992	2,174	182	9.1	1.224	1.214
Res Hmstd: Ex-Hi Val	244,000	268,400	10.0	3,173	3,446	272	8.6	1.300	1.283
Apartment (Mkt rate)	300,000	378,700	26.2	7,088	7,355	268	3.8	2.362	1.942
Comm/Ind: Lo Val	150,000	166,200	10.8	4,276	4,726	450	10.5	2.850	2.843
Comm/Ind: Med Val	300,000	332,300	10.8	9,920	10,772	851	8.6	3.306	3.241
Comm/Ind: Hi Val	1,000,000	1,107,800	10.8	36,260	38,996	2,736	7.5	3.626	3.520

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SOUTHEAST CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	6,154,326	6,645,578	491,252	8.0	61,487	68,306	6,819	11.1	1.00	1.03
Res NonHmstd 1Un	257,328	308,344	51,016	19.8	3,240	3,874	634	19.6	1.26	1.26
Res NonHmstd 2-3	135,247	150,851	15,604	11.5	2,594	2,415	-180	-6.9	1.92	1.60
Reg Apartments	237,993	271,470	33,477	14.1	5,240	4,870	-370	-7.1	2.20	1.79
Low-income Apts	101,215	107,177	5,962	5.9	1,160	1,364	205	17.6	1.15	1.27
Seasonal Rec	24,335	30,771	6,435	26.4	399	502	103	25.9	1.64	1.63
Com/Ind Lo Tier	580,970	611,378	30,408	5.2	16,043	16,565	522	3.3	2.76	2.71
Com/Ind Hi Tier	897,185	1,000,537	103,353	11.5	32,333	35,157	2,825	8.7	3.60	3.51
Publ U: Elec Gen	291,031	288,287	-2,745	-0.9	9,520	8,840	-680	-7.1	3.27	3.07
Publ U: Other	205,891	213,586	7,695	3.7	8,271	8,226	-45	-0.5	4.02	3.85
Ag Hmstd: House	25,618	28,085	2,467	9.6	282	307	25	8.9	1.10	1.09
Ag Hmstd: Land	46,109	50,222	4,113	8.9	309	311	2	0.6	0.67	0.62
Ag NonHmstd	35,902	39,150	3,248	9.0	450	481	31	7.0	1.25	1.23
New Con: Res HS	0	163,758	163,758	0.0	0	1,748	1,748	0.0	0.00	1.07
<b>Total</b>	<b>8,993,150</b>	<b>9,909,192</b>	<b>916,042</b>	<b>10.2</b>	<b>141,327</b>	<b>152,965</b>	<b>11,638</b>	<b>8.2</b>	<b>1.57</b>	<b>1.54</b>

Tax Base

					Tax Rates		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	50.17	0.000	0.00	
(-) TIF Tax Capacity	4,945	5,513	569	11.5	City/Town	44.79	44.79	0.019	0.01	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.53	25.18	0.503	0.733	
(=) Taxable Tax Capacity	104,053	113,131	9,078	8.7	Special District	1.19	1.24	0.000	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>124.08</b>	<b>121.39</b>	<b>0.522</b>	<b>0.750</b>	

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	66,300	8.0	548	589	41	7.5	0.893	0.888
Res Hmstd: Avg Val	92,100	99,500	8.0	901	1,000	98	10.9	0.978	1.004
Res Hmstd: Hi Val	122,700	132,500	8.0	1,325	1,455	130	9.8	1.079	1.097
Res Hmstd: Ex-Hi Val	184,100	198,800	8.0	2,174	2,369	195	9.0	1.180	1.191
Apartment (Mkt rate)	300,000	342,200	14.1	6,857	6,488	-369	-5.4	2.285	1.895
Comm/Ind: Lo Val	150,000	167,300	11.5	4,164	4,688	524	12.6	2.776	2.802
Comm/Ind: Med Val	300,000	334,600	11.5	9,691	10,695	1,004	10.4	3.230	3.196
Comm/Ind: Hi Val	1,000,000	1,115,200	11.5	35,481	38,721	3,240	9.1	3.548	3.472

House Research

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SOUTHEAST TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	2,261,193	2,482,451	221,258	9.8	19,181	21,421	2,241	11.7	0.85	0.86
Res NonHmstd 1Un	143,931	180,309	36,378	25.3	1,565	1,928	363	23.2	1.09	1.07
Res NonHmstd 2-3	30,108	35,838	5,729	19.0	490	479	-12	-2.4	1.63	1.34
Reg Apartments	1,331	1,751	420	31.5	27	29	2	6.6	2.02	1.64
Low-income Apts	79	87	8	10.1	1	1	0	28.3	0.82	0.96
Seasonal Rec	106,553	118,083	11,529	10.8	1,374	1,473	98	7.2	1.29	1.25
Com/Ind Lo Tier	66,533	69,636	3,104	4.7	1,642	1,676	34	2.1	2.47	2.41
Com/Ind Hi Tier	43,356	44,923	1,567	3.6	1,389	1,425	36	2.6	3.20	3.17
Publ U: Elec Gen	199	1,919	1,720	865.2	4	31	28	778.	1.79	1.63
Publ U: Other	168,404	200,630	32,226	19.1	5,232	6,159	927	17.7	3.11	3.07
Ag Hmstd: House	1,062,365	1,167,371	105,006	9.9	8,501	9,643	1,142	13.4	0.80	0.83
Ag Hmstd: Land	3,711,437	3,977,674	266,236	7.2	19,895	21,051	1,156	5.8	0.54	0.53
Ag NonHmstd	1,114,320	1,214,226	99,906	9.0	11,147	12,172	1,025	9.2	1.00	1.00
New Con: Res HS	0	79,148	79,148	0.0	0	691	691	0.0	0.00	0.87
<b>Total</b>	<b>8,709,810</b>	<b>9,574,047</b>	<b>864,236</b>	<b>9.9</b>	<b>70,448</b>	<b>78,180</b>	<b>7,732</b>	<b>11.0</b>	<b>0.81</b>	<b>0.82</b>

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	52.12	0.000	0.00
(-) TIF Tax Capacity	63	76	13	20.4	City/Town	22.34	21.37	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.99	25.55	0.463	0.632
(=) Taxable Tax Capacity	74,822	83,007	8,185	10.9	Special District	0.89	0.92	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>101.46</b>	<b>99.96</b>	<b>0.463</b>	<b>0.632</b>

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	83,000	9.8	500	584	85	17.0	0.660	0.704
Res Hmstd: Avg Val	113,400	124,500	9.8	933	1,063	130	13.9	0.822	0.853
Res Hmstd: Hi Val	151,200	166,000	9.8	1,368	1,541	173	12.7	0.904	0.928
Res Hmstd: Ex-Hi Val	226,800	249,000	9.8	2,238	2,498	260	11.6	0.986	1.003
Comm/Ind: Lo Val	150,000	155,400	3.6	3,647	3,737	91	2.5	2.431	2.404
Comm/Ind: Med Val	300,000	310,800	3.6	8,485	8,632	147	1.7	2.828	2.777
Comm/Ind: Hi Val	1,000,000	1,036,100	3.6	31,067	31,478	411	1.3	3.106	3.038



House Research

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ANOKA COUNTY

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	11,974,002	13,228,209	1,254,207	10.5	117,456	142,452	24,996	21.3	0.98	1.08
Res NonHmstd 1Un	286,264	372,254	85,990	30.0	3,348	4,581	1,233	36.8	1.17	1.23
Res NonHmstd 2-3	241,159	301,587	60,429	25.1	4,210	4,539	329	7.8	1.75	1.50
Reg Apartments	429,679	514,524	84,845	19.7	8,684	9,217	532	6.1	2.02	1.79
Low-income Apts	173,581	213,706	40,126	23.1	1,845	2,711	866	46.9	1.06	1.27
Seasonal Rec	50,932	53,561	2,629	5.2	846	897	51	6.0	1.66	1.68
Com/Ind Lo Tier	394,750	406,011	11,261	2.9	11,108	11,038	-69	-0.6	2.81	2.72
Com/Ind Hi Tier	1,904,683	2,206,806	302,123	15.9	70,671	78,374	7,702	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	6,963	182	2.7	3.71	3.54
Ag Hmstd: House	84,011	94,085	10,074	12.0	783	924	142	18.1	0.93	0.98
Ag Hmstd: Land	61,801	71,182	9,381	15.2	299	316	17	5.7	0.48	0.44
Ag NonHmstd	43,303	49,408	6,104	14.1	476	535	59	12.4	1.10	1.08
New Con: Res HS	0	330,148	330,148	0.0	0	3,591	3,591	0.0	0.00	1.09
<b>Total</b>	<b>15,827,183</b>	<b>18,038,357</b>	<b>2,211,174</b>	<b>14.0</b>	<b>226,507</b>	<b>266,139</b>	<b>39,631</b>	<b>17.5</b>	<b>1.43</b>	<b>1.48</b>

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	185,414	209,590	24,177	13.0	County	37.77	38.16	0.000	0.00
(-) TIF Tax Capacity	11,586	14,549	2,963	25.6	City/Town	38.10	35.68	0.007	0.02
(-) FD Contrib Tax Cap	15,771	17,379	1,607	10.2	School District	29.48	28.29	0.449	1.459
(=) Taxable Tax Capacity	158,056	177,663	19,607	12.4	Special District	5.86	5.98	0.000	0.00
FD Distrib Tax Cap	27,361	29,990	2,629	9.6	<b>Total</b>	<b>111.21</b>	<b>108.11</b>	<b>0.456</b>	<b>1.484</b>

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	92,000	101,200		10.0	775	963	187	24.2	0.842	0.951
Res Hmstd: Avg Val	138,000	151,800		10.0	1,349	1,631	281	20.8	0.977	1.074
Res Hmstd: Hi Val	183,900	202,300		10.0	1,922	2,297	375	19.5	1.045	1.135
Res Hmstd: Ex-Hi Val	275,900	303,500		10.0	3,070	3,632	562	18.3	1.112	1.196
Apartment (Mkt rate)	300,000	359,200		19.7	6,142	6,358	216	3.5	2.047	1.770
Comm/Ind: Lo Val	150,000	173,800		15.9	4,202	4,904	702	16.7	2.801	2.821
Comm/Ind: Med Val	300,000	347,600		15.9	9,782	11,086	1,304	13.3	3.260	3.189
Comm/Ind: Hi Val	1,000,000	1,158,600		15.9	35,822	39,935	4,113	11.5	3.582	3.446

House Research

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WASHINGTON COUNTY

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	10,788,500	11,891,010	1,102,509	10.2	114,526	132,976	18,450	16.1	1.06	1.12
Res NonHmstd 1Un	405,378	509,825	104,447	25.8	4,740	6,158	1,418	29.9	1.17	1.21
Res NonHmstd 2-3	186,112	200,177	14,065	7.6	3,036	2,822	-214	-7.0	1.63	1.41
Reg Apartments	328,681	389,192	60,511	18.4	7,065	7,112	47	0.7	2.15	1.83
Low-income Apts	77,501	123,120	45,620	58.9	818	1,559	741	90.5	1.06	1.27
Seasonal Rec	80,990	91,545	10,555	13.0	1,141	1,261	120	10.5	1.41	1.38
Com/Ind Lo Tier	223,960	228,892	4,933	2.2	6,313	6,204	-109	-1.7	2.82	2.71
Com/Ind Hi Tier	1,297,670	1,520,346	222,675	17.2	48,041	54,633	6,593	13.7	3.70	3.59
Publ U: Elec Gen	52,807	52,448	-360	-0.7	1,281	1,216	-65	-5.1	2.43	2.32
Publ U: Other	202,723	200,024	-2,699	-1.3	7,548	7,110	-438	-5.8	3.72	3.55
Ag Hmstd: House	172,843	223,337	50,494	29.2	1,608	2,205	597	37.2	0.93	0.99
Ag Hmstd: Land	149,257	130,001	-19,256	-12.9	591	433	-158	-26.0	0.40	0.33
Ag NonHmstd	113,983	132,927	18,944	16.6	1,162	1,326	164	14.1	1.02	1.00
New Con: Res HS	0	376,393	376,393	0.0	0	4,243	4,243	0.0	0.00	1.13
<b>Total</b>	<b>14,080,406</b>	<b>16,069,237</b>	<b>1,988,831</b>	<b>14.1</b>	<b>197,871</b>	<b>229,258</b>	<b>31,388</b>	<b>15.9</b>	<b>1.41</b>	<b>1.43</b>

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	160,569	181,920	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	33.51	0.079	0.06
(-) FD Contrib Tax Cap	10,519	12,421	1,902	18.1	School District	28.83	30.20	1.165	1.776
(=) Taxable Tax Capacity	144,122	163,159	19,037	13.2	Special District	6.76	6.78	0.000	0.00
FD Distrib Tax Cap	14,914	16,557	1,642	11.0	<b>Total</b>	<b>105.55</b>	<b>103.50</b>	<b>1.245</b>	<b>1.844</b>

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	117,100	128,800	117,100	10.0	1,115	1,314	199	17.9	0.951	1.020
Res Hmstd: Avg Val	175,600	193,200	175,600	10.0	1,858	2,157	300	16.1	1.057	1.116
Res Hmstd: Hi Val	234,200	257,600	234,200	10.0	2,602	3,001	399	15.3	1.110	1.164
Res Hmstd: Ex-Hi Val	351,200	386,300	351,200	10.0	4,088	4,686	598	14.6	1.163	1.213
Apartment (Mkt rate)	300,000	355,200	300,000	18.4	6,073	6,169	96	1.6	2.024	1.736
Comm/Ind: Lo Val	150,000	175,700	150,000	17.1	4,206	4,947	741	17.6	2.804	2.815
Comm/Ind: Med Val	300,000	351,500	300,000	17.2	9,752	11,152	1,400	14.4	3.250	3.172
Comm/Ind: Hi Val	1,000,000	1,171,600	1,000,000	17.2	35,634	40,099	4,465	12.5	3.563	3.422

House Research

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DAKOTA COUNTY

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	16,730,682	18,447,332	1,716,650	10.3	173,346	194,498	21,152	12.2	1.04	1.05
Res NonHmstd 1Un	497,083	633,833	136,750	27.5	5,777	7,391	1,613	27.9	1.16	1.17
Res NonHmstd 2-3	253,740	287,869	34,129	13.5	4,367	4,158	-209	-4.8	1.72	1.44
Reg Apartments	993,491	1,205,712	212,221	21.4	19,577	19,873	296	1.5	1.97	1.65
Low-income Apts	142,977	174,581	31,603	22.1	1,504	2,042	538	35.8	1.05	1.17
Seasonal Rec	27,022	29,797	2,775	10.3	416	456	40	9.6	1.54	1.53
Com/Ind Lo Tier	425,390	438,640	13,249	3.1	11,853	11,549	-304	-2.6	2.79	2.63
Com/Ind Hi Tier	3,153,993	3,396,222	242,228	7.7	116,144	117,345	1,201	1.0	3.68	3.46
Publ U: Elec Gen	55,465	73,279	17,814	32.1	1,428	1,789	361	25.2	2.57	2.44
Publ U: Other	360,290	367,891	7,601	2.1	13,356	12,824	-531	-4.0	3.71	3.49
Ag Hmstd: House	180,014	179,668	-347	-0.2	1,473	1,524	51	3.4	0.82	0.85
Ag Hmstd: Land	229,706	248,844	19,138	8.3	1,007	1,075	68	6.7	0.44	0.43
Ag NonHmstd	136,203	149,302	13,099	9.6	1,328	1,453	125	9.4	0.97	0.97
New Con: Res HS	0	562,078	562,078	0.0	0	6,052	6,052	0.0	0.00	1.08
<b>Total</b>	<b>23,186,057</b>	<b>26,195,046</b>	<b>3,008,989</b>	<b>13.0</b>	<b>351,577</b>	<b>382,029</b>	<b>30,452</b>	<b>8.7</b>	<b>1.52</b>	<b>1.46</b>

Tax Base

Tax Rates

					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	0.09
(-) TIF Tax Capacity	12,870	15,861	2,990	23.2	City/Town	39.88	37.41	0.102	0.07
(-) FD Contrib Tax Cap	25,993	28,551	2,559	9.8	School District	25.33	25.38	1.217	1.394
(=) Taxable Tax Capacity	239,082	264,075	24,992	10.5	Special District	5.00	5.14	0.000	0.00
FD Distrib Tax Cap	27,840	30,893	3,054	11.0	<b>Total</b>	<b>103.16</b>	<b>100.45</b>	<b>1.318</b>	<b>1.564</b>

Tax Burdens on  
Hypothetical

	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	108,500	119,400	10.0	988	1,121	134	13.5	0.910	0.938
Res Hmstd: Avg Val	162,800	179,100	10.0	1,668	1,868	200	12.0	1.024	1.042
Res Hmstd: Hi Val	217,000	238,700	10.0	2,348	2,613	266	11.3	1.081	1.094
Res Hmstd: Ex-Hi Val	325,500	358,100	10.0	3,708	4,107	400	10.8	1.139	1.146
Apartment (Mkt rate)	300,000	364,100	21.4	5,966	6,055	89	1.5	1.988	1.663
Comm/Ind: Lo Val	150,000	161,500	7.7	4,214	4,368	154	3.6	2.809	2.704
Comm/Ind: Med Val	300,000	323,000	7.7	9,766	9,980	213	2.2	3.255	3.089
Comm/Ind: Hi Val	1,000,000	1,076,800	7.7	35,679	36,174	495	1.4	3.567	3.359

House Research

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CARVER & SCOTT

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	8,182,896	8,978,078	795,182	9.7	92,605	110,270	17,664	19.1	1.13	1.23
Res NonHmstd 1Un	207,189	331,849	124,660	60.2	2,559	4,259	1,700	66.4	1.24	1.28
Res NonHmstd 2-3	180,650	203,214	22,563	12.5	3,219	3,240	21	0.6	1.78	1.59
Reg Apartments	127,210	159,631	32,421	25.5	2,760	3,044	284	10.3	2.17	1.91
Low-income Apts	69,910	71,472	1,561	2.2	789	941	152	19.3	1.13	1.32
Seasonal Rec	31,415	35,059	3,644	11.6	468	526	58	12.4	1.49	1.50
Com/Ind Lo Tier	239,076	252,953	13,876	5.8	6,842	7,020	178	2.6	2.86	2.78
Com/Ind Hi Tier	1,161,627	1,247,441	85,815	7.4	43,561	45,606	2,045	4.7	3.75	3.66
Publ U: Elec Gen	19,075	18,566	-509	-2.7	470	441	-29	-6.2	2.47	2.38
Publ U: Other	103,133	110,782	7,649	7.4	3,842	4,010	168	4.4	3.73	3.62
Ag Hmstd: House	361,713	404,806	43,092	11.9	3,053	3,474	421	13.8	0.84	0.86
Ag Hmstd: Land	442,337	475,584	33,247	7.5	1,948	1,965	17	0.9	0.44	0.41
Ag NonHmstd	150,436	173,748	23,313	15.5	1,535	1,758	223	14.5	1.02	1.01
New Con: Res HS	0	621,448	621,448	0.0	0	7,464	7,464	0.0	0.00	1.20
<b>Total</b>	<b>11,276,669</b>	<b>13,084,631</b>	<b>1,807,962</b>	<b>16.0</b>	<b>163,653</b>	<b>194,018</b>	<b>30,366</b>	<b>18.6</b>	<b>1.45</b>	<b>1.48</b>

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	126,892	145,425	18,534	14.6	County	45.07	44.64	0.000	0.00
(-) TIF Tax Capacity	9,295	9,546	250	2.7	City/Town	34.36	34.74	0.209	0.21
(-) FD Contrib Tax Cap	8,278	9,723	1,445	17.5	School District	27.97	29.37	0.859	1.303
(=) Taxable Tax Capacity	109,318	126,157	16,839	15.4	Special District	5.19	5.61	0.000	0.00
FD Distrib Tax Cap	11,370	12,492	1,122	9.9	<b>Total</b>	<b>112.59</b>	<b>114.37</b>	<b>1.068</b>	<b>1.518</b>

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	115,800	127,100		9.8	1,159	1,389	229	19.8	1.001	1.092
Res Hmstd: Avg Val	173,600	190,500		9.7	1,924	2,267	343	17.8	1.108	1.189
Res Hmstd: Hi Val	231,500	254,000		9.7	2,690	3,147	457	17.0	1.161	1.238
Res Hmstd: Ex-Hi Val	347,300	381,000		9.7	4,222	4,906	685	16.2	1.215	1.287
Apartment (Mkt rate)	300,000	376,500		25.5	6,400	7,030	630	9.8	2.133	1.867
Comm/Ind: Lo Val	150,000	161,100		7.4	4,266	4,557	291	6.8	2.844	2.828
Comm/Ind: Med Val	300,000	322,200		7.4	9,901	10,423	521	5.3	3.300	3.234
Comm/Ind: Hi Val	1,000,000	1,073,900		7.4	36,198	37,792	1,594	4.4	3.619	3.519

House Research

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NORTHERN HENNEPIN CO.

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	10,621,338	11,733,729	1,112,391	10.5	134,227	163,244	29,016	21.6	1.26	1.39
Res NonHmstd 1Un	236,994	287,618	50,625	21.4	3,456	4,417	960	27.8	1.46	1.54
Res NonHmstd 2-3	119,873	147,977	28,104	23.4	2,517	2,745	228	9.0	2.10	1.85
Reg Apartments	574,527	682,887	108,360	18.9	15,079	15,443	364	2.4	2.62	2.26
Low-income Apts	197,798	222,603	24,805	12.5	2,752	3,560	808	29.3	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	8,646	51	0.6	3.11	3.02
Com/Ind Hi Tier	2,311,764	2,548,646	236,882	10.2	94,935	102,140	7,205	7.6	4.11	4.01
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	6,876	120	1.8	4.04	3.94
Ag Hmstd: House	61,066	65,578	4,512	7.4	737	840	104	14.1	1.21	1.28
Ag Hmstd: Land	56,727	57,607	879	1.6	337	304	-33	-9.7	0.59	0.53
Ag NonHmstd	67,735	66,995	-740	-1.1	907	889	-18	-2.0	1.34	1.33
New Con: Res HS	0	306,044	306,044	0.0	0	4,276	4,276	0.0	0.00	1.40
<b>Total</b>	<b>14,701,130</b>	<b>16,590,526</b>	<b>1,889,396</b>	<b>12.9</b>	<b>270,531</b>	<b>313,616</b>	<b>43,085</b>	<b>15.9</b>	<b>1.84</b>	<b>1.89</b>

Tax Base

Tax Rates

					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 50.58	0.000	0.00
(-) TIF Tax Capacity	18,361	19,985	1,623	8.8	City/Town	44.32 41.03	0.153	0.18
(-) FD Contrib Tax Cap	17,523	19,611	2,087	11.9	School District	30.73 33.06	0.972	1.952
(=) Taxable Tax Capacity	142,062	158,536	16,474	11.6	Special District	7.97 8.36	0.000	0.00
FD Distrib Tax Cap	22,571	24,238	1,667	7.4	<b>Total</b>	133.29 133.03	1.125	2.135

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	1,314	246	23.0	1.138	1.272
Res Hmstd: Avg Val	140,600	154,700	10.0	1,786	2,155	369	20.6	1.270	1.393
Res Hmstd: Hi Val	187,500	206,300	10.0	2,506	2,998	492	19.6	1.336	1.453
Res Hmstd: Ex-Hi Val	281,300	309,400	10.0	3,947	4,682	736	18.6	1.402	1.513
Apartment (Mkt rate)	300,000	356,600	18.9	7,535	7,877	342	4.5	2.511	2.208
Comm/Ind: Lo Val	150,000	165,400	10.3	4,632	5,146	513	11.1	3.088	3.110
Comm/Ind: Med Val	300,000	330,700	10.2	10,752	11,692	940	8.7	3.584	3.535
Comm/Ind: Hi Val	1,000,000	1,102,500	10.3	39,313	42,260	2,947	7.5	3.931	3.833

House Research

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SOUTHEAST HENNEPIN CO.

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	13,224,365	14,481,404	1,257,040	9.5	159,474	177,227	17,753	11.1	1.21	1.22
Res NonHmstd 1Un	419,980	525,053	105,074	25.0	5,615	7,067	1,452	25.9	1.34	1.35
Res NonHmstd 2-3	131,664	147,635	15,971	12.1	2,583	2,430	-153	-5.9	1.96	1.65
Reg Apartments	1,385,692	1,548,888	163,196	11.8	31,741	30,063	-1,678	-5.3	2.29	1.94
Low-income Apts	191,774	218,129	26,355	13.7	2,386	2,964	577	24.2	1.24	1.36
Seasonal Rec	6,221	5,468	-753	-12.1	97	85	-11	-11.1	1.56	1.56
Com/Ind Lo Tier	336,275	334,655	-1,620	-0.5	10,043	9,471	-571	-5.7	2.99	2.83
Com/Ind Hi Tier	5,628,903	5,865,231	236,327	4.2	217,003	214,560	-2,442	-1.1	3.86	3.66
Publ U: Elec Gen	675	693	17	2.5	20	19	0	-1.0	2.89	2.79
Publ U: Other	145,657	145,635	-22	0.0	5,660	5,359	-300	-5.3	3.89	3.68
Ag Hmstd: House	483	531	48	10.0	5	6	1	12.9	1.13	1.16
Ag Hmstd: Land	160	161	1	0.5	1	1	0	-21.1	0.41	0.32
Ag NonHmstd	42	42	0	0.0	0	0	0	1.9	1.11	1.13
New Con: Res HS	0	91,435	91,435	0.0	0	1,172	1,172	0.0	0.00	1.28
<b>Total</b>	<b>21,471,891</b>	<b>23,364,960</b>	<b>1,893,069</b>	<b>8.8</b>	<b>434,627</b>	<b>450,425</b>	<b>15,798</b>	<b>3.6</b>	<b>2.02</b>	<b>1.93</b>

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	286,407	304,602	18,195	6.4	County	50.26	50.58	0.000	0.00
(-) TIF Tax Capacity	25,025	27,219	2,194	8.8	City/Town	37.23	35.62	0.034	0.03
(-) FD Contrib Tax Cap	37,222	37,723	501	1.3	School District	19.11	21.32	1.547	1.457
(=) Taxable Tax Capacity	224,159	239,659	15,500	6.9	Special District	9.45	9.79	0.000	0.00
FD Distrib Tax Cap	15,190	16,724	1,534	10.1	<b>Total</b>	<b>116.05</b>	<b>117.29</b>	<b>1.582</b>	<b>1.488</b>

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	126,000	9.5	1,249	1,406	157	12.6	1.085	1.116
Res Hmstd: Avg Val	172,600	189,000	9.5	2,059	2,296	237	11.5	1.192	1.214
Res Hmstd: Hi Val	230,100	252,000	9.5	2,869	3,185	316	11.0	1.246	1.263
Res Hmstd: Ex-Hi Val	345,100	377,900	9.5	4,489	4,962	473	10.5	1.300	1.313
Apartment (Mkt rate)	300,000	335,300	11.8	6,741	6,398	-343	-5.1	2.247	1.908
Comm/Ind: Lo Val	150,000	156,300	4.2	4,424	4,423	-1	0.0	2.949	2.829
Comm/Ind: Med Val	300,000	312,600	4.2	10,243	10,169	-74	-0.7	3.414	3.252
Comm/Ind: Hi Val	1,000,000	1,042,000	4.2	37,399	36,982	-418	-1.1	3.739	3.549

House Research

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SOUTHWEST HENNEPIN CO.

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	16,744,039	18,321,888	1,577,849	9.4	201,138	228,019	26,881	13.4	1.20	1.24
Res NonHmstd 1Un	701,448	906,430	204,983	29.2	9,071	11,898	2,826	31.2	1.29	1.31
Res NonHmstd 2-3	235,155	303,370	68,215	29.0	4,234	4,691	456	10.8	1.80	1.55
Reg Apartments	1,008,879	1,105,500	96,621	9.6	21,878	20,465	-1,413	-6.5	2.17	1.85
Low-income Apts	86,445	93,753	7,308	8.5	997	1,226	228	22.9	1.15	1.31
Seasonal Rec	74,895	78,404	3,508	4.7	1,279	1,329	51	4.0	1.71	1.70
Com/Ind Lo Tier	302,187	307,176	4,989	1.7	8,825	8,542	-283	-3.2	2.92	2.78
Com/Ind Hi Tier	4,556,020	4,702,306	146,286	3.2	175,017	171,478	-3,539	-2.0	3.84	3.65
Publ U: Elec Gen	370	355	-14	-3.8	10	9	-1	-7.6	2.68	2.58
Publ U: Other	174,263	180,668	6,405	3.7	6,648	6,548	-100	-1.5	3.81	3.62
Ag Hmstd: House	57,834	60,236	2,402	4.2	645	711	66	10.2	1.12	1.18
Ag Hmstd: Land	41,792	43,449	1,657	4.0	215	213	-2	-1.1	0.51	0.49
Ag NonHmstd	54,944	62,934	7,989	14.5	614	702	87	14.2	1.12	1.11
New Con: Res HS	0	322,954	322,954	0.0	0	4,028	4,028	0.0	0.00	1.25
<b>Total</b>	<b>24,038,271</b>	<b>26,489,423</b>	<b>2,451,152</b>	<b>10.2</b>	<b>430,572</b>	<b>459,858</b>	<b>29,286</b>	<b>6.8</b>	<b>1.79</b>	<b>1.74</b>

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	50.58	0.000	0.00
(-) TIF Tax Capacity	6,040	7,166	1,126	18.6	City/Town	30.06	29.20	0.055	0.06
(-) FD Contrib Tax Cap	34,261	38,065	3,804	11.1	School District	21.20	22.19	1.515	1.650
(=) Taxable Tax Capacity	261,034	280,336	19,302	7.4	Special District	8.92	9.27	0.000	0.00
FD Distrib Tax Cap	11,520	12,758	1,237	10.7	<b>Total</b>	<b>110.44</b>	<b>111.23</b>	<b>1.569</b>	<b>1.718</b>

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	171,700	9.4	1,748	1,987	239	13.7	1.113	1.157
Res Hmstd: Avg Val	235,300	257,500	9.4	2,807	3,166	359	12.8	1.193	1.229
Res Hmstd: Hi Val	313,700	343,300	9.4	3,867	4,345	478	12.4	1.232	1.265
Res Hmstd: Ex-Hi Val	470,600	514,900	9.4	5,936	6,653	717	12.1	1.261	1.292
Apartment (Mkt rate)	300,000	328,700	9.6	6,434	6,049	-386	-6.0	2.144	1.840
Comm/Ind: Lo Val	150,000	154,800	3.2	4,373	4,340	-33	-0.7	2.915	2.803
Comm/Ind: Med Val	300,000	309,600	3.2	10,124	9,983	-142	-1.4	3.374	3.224
Comm/Ind: Hi Val	1,000,000	1,032,100	3.2	36,966	36,319	-648	-1.8	3.696	3.518

House Research

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SUBURBAN RAMSEY CO.

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	10,020,741	10,951,874	931,132	9.3	104,617	122,129	17,512	16.7	1.04	1.12
Res NonHmstd 1Un	257,782	361,848	104,067	40.4	3,090	4,543	1,453	47.0	1.20	1.26
Res NonHmstd 2-3	122,334	128,718	6,383	5.2	2,135	1,962	-174	-8.1	1.75	1.52
Reg Apartments	611,376	799,830	188,455	30.8	12,901	14,555	1,654	12.8	2.11	1.82
Low-income Apts	165,725	212,156	46,431	28.0	1,802	2,755	953	52.9	1.09	1.30
Seasonal Rec	8,846	9,370	523	5.9	136	145	9	6.8	1.54	1.55
Com/Ind Lo Tier	298,710	302,767	4,056	1.4	8,494	8,307	-187	-2.2	2.84	2.74
Com/Ind Hi Tier	2,866,448	3,167,499	301,050	10.5	107,320	113,790	6,470	6.0	3.74	3.59
Publ U: Elec Gen	38,205	35,252	-2,953	-7.7	981	903	-78	-7.9	2.57	2.56
Publ U: Other	128,146	134,977	6,831	5.3	4,789	4,827	37	0.8	3.74	3.58
Ag Hmstd: House	1,695	1,680	-16	-0.9	17	18	1	7.4	1.00	1.08
Ag Hmstd: Land	807	1,029	222	27.4	4	3	0	-12.	0.47	0.32
Ag NonHmstd	13,665	15,407	1,743	12.8	136	154	18	13.0	1.00	1.00
New Con: Res HS	0	118,760	118,760	0.0	0	1,326	1,326	0.0	0.00	1.12
<b>Total</b>	<b>14,534,481</b>	<b>16,241,165</b>	<b>1,706,684</b>	<b>11.7</b>	<b>246,423</b>	<b>275,416</b>	<b>28,994</b>	<b>11.8</b>	<b>1.70</b>	<b>1.70</b>

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	182,723	201,984	19,261	10.5	County	54.96	54.71	0.000	0.00
(-) TIF Tax Capacity	12,227	12,819	592	4.8	City/Town	29.55	27.86	0.048	0.07
(-) FD Contrib Tax Cap	20,621	22,360	1,739	8.4	School District	19.99	20.53	0.936	1.420
(=) Taxable Tax Capacity	149,876	166,805	16,930	11.3	Special District	4.96	6.60	0.000	0.00
FD Distrib Tax Cap	17,239	18,603	1,364	7.9	<b>Total</b>	<b>109.46</b>	<b>109.71</b>	<b>0.984</b>	<b>1.495</b>

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	102,900	112,500		9.3	948	1,131	183	19.4	0.921	1.005
Res Hmstd: Avg Val	154,300	168,600		9.3	1,607	1,881	274	17.0	1.041	1.115
Res Hmstd: Hi Val	205,700	224,800		9.3	2,267	2,632	365	16.1	1.101	1.170
Res Hmstd: Ex-Hi Val	308,600	337,300		9.3	3,587	4,136	549	15.3	1.162	1.226
Apartment (Mkt rate)	300,000	392,500		30.8	6,206	7,046	840	13.5	2.068	1.795
Comm/Ind: Lo Val	150,000	165,800		10.5	4,240	4,645	405	9.6	2.826	2.801
Comm/Ind: Med Val	300,000	331,500		10.5	9,843	10,571	727	7.4	3.281	3.188
Comm/Ind: Hi Val	1,000,000	1,105,000		10.5	35,994	38,235	2,241	6.2	3.599	3.460



House Research

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CITY OF MINNEAPOLIS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	10,311,740	11,379,233	1,067,492	10.4	139,585	163,151	23,566	16.9	1.35	1.43
Res NonHmstd 1Un	649,118	742,726	93,608	14.4	10,087	11,996	1,909	18.9	1.55	1.62
Res NonHmstd 2-3	538,218	606,770	68,552	12.7	12,155	12,041	-114	-0.9	2.26	1.98
Reg Apartments	1,854,360	2,116,896	262,536	14.2	50,471	50,050	-421	-0.8	2.72	2.36
Low-income Apts	387,485	488,172	100,688	26.0	5,396	7,823	2,427	45.0	1.39	1.60
Seasonal Rec	135	289	154	113.5	2	5	3	128.	1.70	1.82
Com/Ind Lo Tier	549,906	574,596	24,690	4.5	17,485	17,829	344	2.0	3.18	3.10
Com/Ind Hi Tier	5,548,105	5,667,374	119,268	2.1	233,755	232,982	-773	-0.3	4.21	4.11
Publ U: Elec Gen	68,911	67,488	-1,423	-2.1	2,111	2,040	-70	-3.3	3.06	3.02
Publ U: Other	263,992	284,004	20,012	7.6	11,101	11,648	547	4.9	4.21	4.10
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	11.5	1.47	1.52
New Con: Res HS	0	116,517	116,517	0.0	0	1,671	1,671	0.0	0.00	1.43
<b>Total</b>	<b>20,172,442</b>	<b>22,044,572</b>	<b>1,872,130</b>	<b>9.3</b>	<b>482,155</b>	<b>511,244</b>	<b>29,089</b>	<b>6.0</b>	<b>2.39</b>	<b>2.32</b>

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	280,716	296,210	15,495	5.5	County	44.62	44.89	0.000	0.00
(-) TIF Tax Capacity	42,736	46,773	4,038	9.4	City/Town	58.84	63.75	0.000	0.01
(-) 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	10.23	0.000	0.00
FD Distrib Tax Cap	34,127	35,677	1,549	4.5	<b>Total</b>	<b>146.82</b>	<b>152.38</b>	<b>0.790</b>	<b>0.786</b>

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	81,900	90,100		10.0	968	1,152	184	19.0	1.182	1.279
Res Hmstd: Avg Val	122,900	135,200		10.0	1,640	1,916	276	16.8	1.334	1.416
Res Hmstd: Hi Val	163,800	180,200		10.0	2,309	2,677	368	15.9	1.409	1.485
Res Hmstd: Ex-Hi Val	245,700	270,300		10.0	3,650	4,202	552	15.1	1.485	1.554
Apartment (Mkt rate)	300,000	342,500		14.2	8,165	8,098	-68	-0.8	2.721	2.364
Comm/Ind: Lo Val	150,000	153,200		2.1	4,769	4,786	16	0.3	3.179	3.123
Comm/Ind: Med Val	300,000	306,400		2.1	11,089	11,084	-6	-0.1	3.696	3.617
Comm/Ind: Hi Val	1,000,000	1,021,500		2.2	40,582	40,481	-101	-0.2	4.058	3.962

House Research

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Alternative Preliminary Pay 2003 (Revised 5/14/03)

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(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: Exist	6,932,514	7,584,071	651,557	9.4	73,900	88,839	14,939	20.2	1.07	1.17
Res NonHmstd 1Un	253,288	362,604	109,316	43.2	3,288	4,997	1,708	52.0	1.30	1.38
Res NonHmstd 2-3	214,005	256,434	42,430	19.8	4,128	4,353	225	5.4	1.93	1.70
Reg Apartments	862,147	1,037,364	175,217	20.3	20,118	21,032	914	4.5	2.33	2.03
Low-income Apts	295,429	345,413	49,984	16.9	3,447	4,752	1,305	37.9	1.17	1.38
Seasonal Rec	1,135	1,192	57	5.0	19	20	1	5.2	1.70	1.70
Com/Ind Lo Tier	364,632	381,944	17,312	4.7	10,611	10,889	277	2.6	2.91	2.85
Com/Ind Hi Tier	2,109,945	2,426,214	316,269	15.0	81,868	91,638	9,770	11.9	3.88	3.78
Publ U: Elec Gen	46,740	48,035	1,295	2.8	1,276	1,292	16	1.3	2.73	2.69
Publ U: Other	156,617	166,783	10,166	6.5	6,075	6,298	223	3.7	3.88	3.78
Ag Hmstd: House	42	50	9	21.2	0	0	0	31.9	0.90	0.98
Ag Hmstd: Land	67	78	11	16.6	0	0	0	-5.2	0.51	0.42
Ag NonHmstd	618	608	-10	-1.6	8	8	0	-1.1	1.30	1.30
New Con: Res HS	0	35,136	35,136	0.0	0	412	412	0.0	0.00	1.17
<b>Total</b>	<b>11,237,178</b>	<b>12,645,926</b>	<b>1,408,748</b>	<b>12.5</b>	<b>204,741</b>	<b>234,531</b>	<b>29,789</b>	<b>14.5</b>	<b>1.82</b>	<b>1.85</b>

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	49.95	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	34.81	0.003	0.726
(=) Taxable Tax Capacity	118,481	133,712	15,231	12.9	Special District	6.06	7.61	0.000	0.00
FD Distrib Tax Cap	32,136	33,783	1,647	5.1	<b>Total</b>	<b>129.62</b>	<b>130.32</b>	<b>0.003</b>	<b>0.726</b>

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	80,000	9.4	655	800	145	22.1	0.896	1.000
Res Hmstd: Avg Val	109,600	119,900	9.4	1,147	1,385	238	20.7	1.046	1.155
Res Hmstd: Hi Val	146,200	159,900	9.4	1,655	1,972	317	19.1	1.131	1.232
Res Hmstd: Ex-Hi Val	219,300	239,900	9.4	2,668	3,144	476	17.8	1.216	1.310
Apartment (Mkt rate)	300,000	361,000	20.3	7,001	7,319	319	4.6	2.333	2.027
Comm/Ind: Lo Val	150,000	172,500	15.0	4,365	5,126	761	17.4	2.910	2.971
Comm/Ind: Med Val	300,000	345,000	15.0	10,185	11,641	1,456	14.3	3.395	3.374
Comm/Ind: Hi Val	1,000,000	1,149,900	15.0	37,346	42,042	4,696	12.6	3.734	3.656

## 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	3B4	Baseline	Final Pay 2002		Page 33
5/15/2003	6:48 PM	Alternative	Preliminary Pay 2003 (Revised 5/14/03)		(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
<b>State Total</b>			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	43,958
129	Ag Hmstd HGA: 76K-500K	1.000	2,199,976	22,000	26,427
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	26,275
133	Ag Hmstd l & b: 115K-345K	0.550	7,804,629	42,925	47,456
134	Ag Hmstd l & b: 345K-600K	0.550	3,154,405	17,349	17,141
135	Ag Hmstd land & bldgs: >600K	1.000	2,576,816	25,768	25,072
137	Ag Non-homestead	1.000	9,425,513	94,255	95,934
138	Migrant Housing: <500K	1.000	695	7	7
143	Timberlands	1.000	775,270	7,753	8,843
144	Non-comm seasonal-rec-res: <76K	1.000	6,503,183	65,032	80,301
145	Non-comm seasonal-rec-res: 76K-500K	1.000	2,965,853	29,659	43,656
146	Non-comm seasonal-rec-res: >500K	1.250	125,736	1,572	2,247
149.1	Res 1b Hmstd <32K: Exist	0.450	180,390	812	821
149.2	Res 1b Hmstd <32K: NewCon	0.450	3,839	17	17
150.1	Res Hmstd: <76K: Exist	1.000	92,493,660	924,937	927,733
150.2	Res Hmstd: <76K: NewCon	1.000	2,354,159	23,542	23,165
151.1	Res Hmstd: 76K-500K: Exist	1.000	91,056,836	910,568	1,166,598
151.2	Res Hmstd: 76K-500K: NewCon	1.000	2,443,404	24,434	30,915
152.1	Res Hmstd: > 500K: Exist	1.250	2,779,886	34,749	42,575
152.2	Res Hmstd: > 500K: NewCon	1.250	51,734	647	775
154	Res Non-hmstd 1 unit: <76K	1.000	5,283,441	52,834	70,176
155	Res Non-hmstd 1 unit: 76K - 500K	1.000	3,012,074	30,121	38,607
156	Res Non-hmstd 1 unit: >500K	1.250	262,153	3,277	4,015
158	Res Non-hmstd 2-3 units	1.250	3,362,546	42,032	55,561
161	Regular apartments (4a)	1.500	11,424,313	171,365	228,185
162	Regular apartments - New Cnstr	1.250	30,911	386	455
163	Low income apartments (4d)	1.000	2,979,481	29,795	41,887
164	Non-prof student housing/Comm Serv	1.500	33,108	497	725
165	Student housing	1.000	21,714	217	320
166	Manufactured home park land	1.250	418,922	5,237	6,530
168	Comm seasonal-rec-res: 1c	1.000	344,252	3,443	3,429
169	Comm seasonal-rec-res: 4c <500K	1.000	207,030	2,070	3,329
170	Comm seasonal-rec-res: 4c >500K	1.250	47,925	599	912
171	Bed & Breakfast	1.250	12,051	151	185
172	Qualifying golf courses	1.250	173,719	2,171	2,474
175	Commercial pref: <150K	1.500	6,700,019	100,500	189,506
176	Commercial: >150K	2.000	28,880,467	577,609	1,072,161

House Research

Simulation	3B4	Baseline	Final Pay 2002		Page 35
5/15/2003	6:48 PM	Alternative	Preliminary Pay 2003 (Revised 5/14/03)		(all figures in \$000s)
177	Comm competitive zone: <150K	1.500	300	4	7
178	Comm competitive zone: >150K	2.000	289	6	7
179	Comm border city: <150K	1.500	37,578	564	866
180	Comm border city: >150K	2.000	57,285	1,146	1,318
182	Industrial pref: <150K	1.500	1,161,581	17,424	33,168
183	Industrial pref: >150K	2.000	10,765,816	215,316	401,369
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	2,154
190	Publ Util: land & bldgs >150K	2.000	721,334	14,427	26,444
191	Publ Util: Electric Generat Mach	2.000	1,545,468	30,909	40,020
192	Publ Util: machinery (non-generat)	2.000	887,606	17,752	31,086
194	Railroad <150K	1.500	25,684	385	712
195	Railroad >150K	2.000	465,062	9,301	17,090
197	Mineral	2.000	2,500	50	117
198	Misc class 5	2.000	1,543	31	64
201	Personal: 3f	1.000	8,172	82	99
202	Non-comm aircraft hangars	1.500	42,162	632	1,107
203	Pers: It31 tools&mach excl elec gen	2.000	115,630	2,313	3,996
204	Pers: It32 struct/lease land-non	1.000	15,295	153	181
205	Pers: It32 struct/leased	1.000	39,520	395	518
206	Pers: It32 str/lease	1.000	1,202	12	18
208	Pers: It32 struct/leased land-C/I	2.000	34,302	686	1,301
209	Pers: Item 33 ag real estate	1.000	13,508	135	156
211	Pers: It41 struct/leased land - C/I	2.000	367,295	7,346	10,360
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	1,388
219	Pers: It43 leased real estate - non C/I	1.500	6,242	94	148
220	Pers: Item 43 leased real estate - C/I	2.000	276,679	5,534	8,640
221	Pers: Item 44 electric util trans lines	2.000	1,401,744	28,035	51,394
222	Pers: Item 44 electric util distri lines	2.000	175,078	3,502	6,590
223	Pers: Item 45 syst/gas utils	2.000	1,636,058	32,721	57,068
224	Pers: Item 46 syst/water utils	2.000	2,334	47	87
225	Pers: Item 48 misc	2.000	39,658	793	1,376
<b>State Total</b>			325,151,649	3,750,085	5,028,465

**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
	<b>Homestead Credit</b>	323,858		<b>Taconite credit</b>		15,542	
	<b>Agricultural</b>	17,993		<b>Disparity Reduction</b>		3,045	

**Alternative Levy Summary**

*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC	1,784,483	1,128,064	149,955	919,980	187,882	594,941	4,765,304
Certified MKV	2,904	14,767	45	346,591	0	0	364,307
Fiscal Disparities Levy	104,350	97,914	1,165	85,056	21,657	0	310,141
Disparity Reduction Aid	10,084	0	676	8,369	0	0	19,128
Spread NTC Levy	1,670,049	1,030,150	148,114	851,959	171,225	594,941	4,466,439
Spread MKV Levy	2,904	14,767	45	321,186	0	0	338,902
Tax Incr Financing Levy							276,174
	<b>Homestead Credit</b>	319,099		<b>Taconite credit</b>		16,336	
	<b>Agricultural</b>	23,606		<b>Disparity Reduction</b>		4,134	