

# House Research Simulation Report: Property Tax

**Simulation #3E4**

**Date 5/15/2003**

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## DESCRIPTION

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

**ALTERNATIVE: Projected Pay 2004: Current Law (Revised 5/14/03)**

This report is a projection of property taxes payable in 2004 under current law. It does not factor in the effects of the Governor's proposed cuts in state aids. The only difference between this simulation and its predecessor (#3E3) is some revisions in special taxing district levies for pay 2003 and pay 2004. The payable 2003 portion of the simulation is based on actual data reported by the counties. The payable 2004 projections result from a joint House-Senate-Revenue Dept. working group. Market value projections are based on growth patterns for the previous year, adjusted for the change in limited market value limits for pay 2004, and partially refined based on feedback from county assessors. For the most part, non-school levy projections are based on growth rates from pay 2001 and 2003, adjusted for changes in state aids. School levies are based on DCFL statewide estimates, broken down to the district level by the House Research Dept.

## KEY POINTS

- **Statewide, property taxes are projected to increase by \$421 million, or 8.4%**, according to the simulation. Approximately \$140 million of the \$421 million increase is borne by new construction - property appearing on the tax rolls for the first time in 2004. The overall tax increases are projected to be 10.1% in Greater Minnesota and 7.5% in the Metro area.
- **Statewide property tax impacts by property type vary from -9% to +32%**. Impacts on the largest property types are 9.9% on existing residential homesteads, -8.7% on existing regular apartments, 1.8% on existing commercial-industrial property, and 6.1% on existing agricultural property.

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

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

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

**ASSUMPTIONS:****ALTERNATIVE:      Projected Pay 2004: Current Law (Revised 5/14/03)**

- **Market values** are based on growth rates derived from actual growth rates in taxable property values between payable year 2002 and payable year 2003 for each type of property within each municipality, with separate rates determined for existing property and new construction. In counties where the county assessor was able to provide growth rates, those rates were used instead. City-by-city growth estimates were provided by the Dakota and Hennepin County assessors. Growth rates for property types subject to limited market value were adjusted to reflect the higher limited market value growth rate for pay 2004. Market value growth for property types with a tiered class rate structure were assumed to be split between tiers in the same percentages as the growth from pay 2002 to pay 2003, on a city-by-city and a class-by-class basis.
- **School district levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. The baseline pay 2004 levies were developed to match statewide levy estimates by category developed by the Dept. of Children, Families and Learning. Approximately \$71 million of new referendum levies that would need to be approved by the voters are assumed; they are distributed using a uniform rate across all districts except Minneapolis and St. Paul.
- **County, city, and town levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. The basic methodology applies each jurisdiction's average growth rate in levy plus aid for pay 2001 and pay 2003 to its 2003 levy plus aid amount (growth rates for pay 2002 were excluded due to the significant system changes made that year). Levy amounts were derived by subtracting projected aid amounts from the levy plus aid projections. County levies were increased slightly (\$7.1 million) in recognition of certain FY '03 unallotments.
- **Special taxing district levies** were generally increased by 6.6%, except for the metro-wide special taxing districts, which were modeled based upon individual levy limits governing each category and discussions with Metro agency staff.
- **The state property tax levy** is assumed to be \$609.1 million, yielding a tax rate of 52.125%.
- **Fiscal disparities** net tax capacities and distribution levies were modeled by the House Research Dept.
- **Tax increment financing (TIF) net tax capacities** were assumed to increase at the same rate in each jurisdiction as the growth in commercial-industrial net tax capacity, except in the city of Minneapolis, where a specific estimate was provided by the city assessor.

**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	1.25	1.25
<b>Apartments:</b>		
Regular	1.5	1.25
Low-income	1.0	1.25
<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	0.3%	0.3%
Maximum	\$345	\$345
Phase-out rate	0.05%	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	191,363,909	210,895,761	19,531,853	10.2	2,192,600	2,409,846	217,246	9.9	1.15	1.14
Res NonHmstd 1Un	8,557,668	9,388,426	830,758	9.7	112,798	121,508	8,710	7.7	1.32	1.29
Res NonHmstd 2-3	3,866,001	4,123,916	257,915	6.7	63,566	66,440	2,875	4.5	1.64	1.61
Reg Apartments	11,455,225	12,554,590	1,099,365	9.6	228,640	208,851	-19,789	-8.7	2.00	1.66
Low-income Apts	2,979,481	3,263,675	284,194	9.5	41,887	55,330	13,442	32.1	1.41	1.70
Seasonal Rec	10,462,907	11,569,652	1,106,744	10.6	138,181	147,368	9,186	6.6	1.32	1.27
Com/Ind Lo Tier	7,926,443	8,115,447	189,004	2.4	224,289	226,201	1,912	0.9	2.83	2.79
Com/Ind Hi Tier	40,958,745	42,321,601	1,362,856	3.3	1,515,976	1,544,732	28,756	1.9	3.70	3.65
Publ U: Elec Gen	1,545,468	1,556,438	10,970	0.7	40,020	39,530	-489	-1.2	2.59	2.54
Publ U: Other	5,018,556	5,135,839	117,283	2.3	178,818	179,541	723	0.4	3.56	3.50
Ag Hmstd: House	8,097,036	8,773,652	676,616	8.4	70,804	76,790	5,986	8.5	0.87	0.88
Ag Hmstd: Land	22,705,225	24,345,173	1,639,948	7.2	115,947	122,786	6,839	5.9	0.51	0.50
Ag NonHmstd	10,214,986	10,896,164	681,178	6.7	104,941	109,913	4,972	4.7	1.03	1.01
New Con: Res HS	0	5,571,835	5,571,835	0.0	0	64,400	64,400	0.0	0.00	1.16
New Const: Other	0	3,474,687	3,474,687	0.0	0	75,850	75,850	0.0	0.00	2.18
<b>Total</b>	<b>325,151,649</b>	<b>361,986,856</b>	<b>36,835,208</b>	<b>11.3</b>	<b>5,028,465</b>	<b>5,449,086</b>	<b>420,621</b>	<b>8.4</b>	<b>1.55</b>	<b>1.51</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	3,750,085	4,127,621	377,535	10.1	County	50.59	48.78	0.010	0.00
(-) TIF Tax Capacity	215,546	229,217	13,671	6.3	City/Town	35.69	34.66	0.052	0.05
(-) FD Contrib Tax Cap	233,133	253,864	20,731	8.9	School District	25.81	25.36	1.137	1.270
(=) Taxable Tax Capacity	3,301,406	3,644,539	343,133	10.4	Special District	5.19	4.89	0.000	0.00
FD Distrib Tax Cap	233,133	253,864	20,732	8.9	<b>Total</b>	<b>117.27</b>	<b>113.68</b>	<b>1.200</b>	<b>1.330</b>

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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	61,486,170	66,938,382	5,452,213	8.9	635,561	705,287	69,726	11.0	1.03	1.05
Res NonHmstd 1Un	3,523,627	3,834,628	311,001	8.8	45,492	49,424	3,932	8.6	1.29	1.29
Res NonHmstd 2-3	1,282,249	1,358,086	75,838	5.9	20,585	21,775	1,190	5.8	1.61	1.60
Reg Apartments	1,894,802	2,024,483	129,681	6.8	37,786	34,402	-3,384	-9.0	1.99	1.70
Low-income Apts	816,376	859,197	42,821	5.2	11,554	15,021	3,467	30.0	1.42	1.75
Seasonal Rec	10,147,754	11,230,647	1,082,894	10.7	133,219	142,258	9,039	6.8	1.31	1.27
Com/Ind Lo Tier	4,412,774	4,544,112	131,338	3.0	124,794	126,596	1,802	1.4	2.83	2.79
Com/Ind Hi Tier	7,986,283	8,437,411	451,128	5.6	290,794	303,229	12,436	4.3	3.64	3.59
Publ U: Elec Gen	1,249,324	1,252,890	3,567	0.3	32,309	31,705	-605	-1.9	2.59	2.53
Publ U: Other	3,050,856	3,118,946	68,090	2.2	106,287	106,325	38	0.0	3.48	3.41
Ag Hmstd: House	7,067,066	7,661,100	594,034	8.4	61,102	66,675	5,573	9.1	0.86	0.87
Ag Hmstd: Land	21,677,291	23,226,427	1,549,137	7.1	111,636	118,370	6,734	6.0	0.51	0.51
Ag NonHmstd	9,563,108	10,190,738	627,630	6.6	98,108	102,921	4,813	4.9	1.03	1.01
New Con: Res HS	0	2,487,750	2,487,750	0.0	0	27,589	27,589	0.0	0.00	1.11
New Const: Other	0	1,552,303	1,552,303	0.0	0	30,902	30,902	0.0	0.00	1.99
<b>Total</b>	<b>134,157,678</b>	<b>148,717,101</b>	<b>14,559,423</b>	<b>10.9</b>	<b>1,709,227</b>	<b>1,882,479</b>	<b>173,252</b>	<b>10.1</b>	<b>1.27</b>	<b>1.27</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	1,412,951	1,561,276	148,325	10.5	County	58.78	57.40	0.005	0.00
(-) TIF Tax Capacity	40,269	43,748	3,478	8.6	City/Town	32.87	31.80	0.016	0.01
(-) FD Contrib Tax Cap	1,417	1,603	186	13.1	School District	24.04	23.96	0.603	0.850
(=) Taxable Tax Capacity	1,371,264	1,515,925	144,661	10.5	Special District	1.65	1.59	0.000	0.00
FD Distrib Tax Cap	1,418	1,603	185	13.0	<b>Total</b>	<b>117.33</b>	<b>114.74</b>	<b>0.625</b>	<b>0.870</b>

Tax Burdens on  
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	68,100	74,100	8.8	569	618	49	8.6	0.835	0.834	
Res Hmstd: Avg Val	102,100	111,200	8.9	981	1,100	119	12.1	0.961	0.989	
Res Hmstd: Hi Val	136,100	148,200	8.9	1,432	1,590	158	11.1	1.052	1.073	
Res Hmstd: Ex-Hi Val	204,200	222,300	8.9	2,335	2,572	237	10.2	1.143	1.156	
Apartment (Mkt rate)	300,000	320,500	6.8	5,467	4,876	-592	-10.0	1.822	1.521	
Seas Rec: Lo Val	50,000	55,300	10.6	695	750	55	7.9	1.390	1.356	
Seas Rec: Hi Val	150,000	166,000	10.7	2,328	2,535	207	8.9	1.551	1.526	
Comm/Ind: Lo Val	150,000	158,500	5.7	3,957	4,181	224	5.7	2.638	2.637	
Comm/Ind: Med Val	300,000	316,900	5.6	9,202	9,612	410	4.5	3.067	3.033	
Comm/Ind: Hi Val	1,000,000	1,056,500	5.7	33,678	34,969	1,291	3.8	3.367	3.309	

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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	129,877,739	143,957,379	14,079,640	10.8	1,557,039	1,704,559	147,520	9.5	1.20	1.18
Res NonHmstd 1Un	5,034,041	5,553,798	519,757	10.3	67,306	72,084	4,778	7.1	1.34	1.30
Res NonHmstd 2-3	2,583,752	2,765,830	182,078	7.0	42,980	44,665	1,685	3.9	1.66	1.61
Reg Apartments	9,560,423	10,530,107	969,684	10.1	190,854	174,449	-16,405	-8.6	2.00	1.66
Low-income Apts	2,163,104	2,404,478	241,374	11.2	30,334	40,309	9,976	32.9	1.40	1.68
Seasonal Rec	315,153	339,004	23,851	7.6	4,963	5,110	147	3.0	1.57	1.51
Com/Ind Lo Tier	3,513,669	3,571,335	57,666	1.6	99,495	99,606	111	0.1	2.83	2.79
Com/Ind Hi Tier	32,972,462	33,884,190	911,728	2.8	1,225,182	1,241,503	16,320	1.3	3.72	3.66
Publ U: Elec Gen	296,144	303,548	7,404	2.5	7,710	7,826	115	1.5	2.60	2.58
Publ U: Other	1,967,701	2,016,893	49,193	2.5	72,530	73,216	685	0.9	3.69	3.63
Ag Hmstd: House	1,029,970	1,112,552	82,582	8.0	9,703	10,115	413	4.3	0.94	0.91
Ag Hmstd: Land	1,027,935	1,118,746	90,811	8.8	4,310	4,416	105	2.4	0.42	0.39
Ag NonHmstd	651,878	705,426	53,548	8.2	6,832	6,992	159	2.3	1.05	0.99
New Con: Res HS	0	3,084,085	3,084,085	0.0	0	36,811	36,811	0.0	0.00	1.19
New Const: Other	0	1,922,384	1,922,384	0.0	0	44,948	44,948	0.0	0.00	2.34
<b>Total</b>	<b>190,993,971</b>	<b>213,269,755</b>	<b>22,275,785</b>	<b>11.7</b>	<b>3,319,239</b>	<b>3,566,607</b>	<b>247,368</b>	<b>7.5</b>	<b>1.74</b>	<b>1.67</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	2,337,135	2,566,345	229,210	9.8	County	44.77	42.64	0.013	0.01
(-) TIF Tax Capacity	175,276	185,469	10,193	5.8	City/Town	37.69	36.71	0.070	0.06
(-) FD Contrib Tax Cap	231,716	252,261	20,545	8.9	School District	27.06	26.35	1.401	1.477
(=) Taxable Tax Capacity	1,930,142	2,128,614	198,472	10.3	Special District	7.70	7.24	0.000	0.00
FD Distrib Tax Cap	231,715	252,262	20,547	8.9	<b>Total</b>	<b>117.22</b>	<b>112.93</b>	<b>1.484</b>	<b>1.557</b>

Tax Burdens on  
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	116,700	129,400	10.9	1,274	1,407	133	10.4	1.091	1.087	
Res Hmstd: Avg Val	175,000	194,000	10.9	2,096	2,295	199	9.5	1.197	1.182	
Res Hmstd: Hi Val	233,200	258,500	10.8	2,917	3,182	265	9.1	1.250	1.230	
Res Hmstd: Ex-Hi Val	349,900	387,800	10.8	4,563	4,960	396	8.7	1.304	1.278	
Apartment (Mkt rate)	300,000	330,400	10.1	5,720	5,178	-542	-9.5	1.906	1.567	
Comm/Ind: Lo Val	150,000	154,100	2.7	4,191	4,281	90	2.1	2.794	2.778	
Comm/Ind: Med Val	300,000	308,300	2.8	9,705	9,866	160	1.7	3.235	3.200	
Comm/Ind: Hi Val	1,000,000	1,027,700	2.8	35,438	35,920	482	1.4	3.543	3.495	

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**NORTHWEST CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Chang</b>	<b>Pctg Chn</b>	<b>Baseline</b>	<b>Alternativ</b>	<b>Chang</b>	<b>Pctg Chn</b>	<b>Bas</b>	<b>Alte</b>
Res Hmstd: Exist	3,151,921	3,326,146	174,225	5.5	38,285	41,343	3,057	8.0	1.21	1.24
Res NonHmstd 1Un	206,431	219,238	12,807	6.2	3,084	3,268	184	6.0	1.49	1.49
Res NonHmstd 2-3	82,051	84,926	2,875	3.5	1,412	1,459	46	3.3	1.72	1.72
Reg Apartments	195,041	202,667	7,626	3.9	4,110	3,818	-292	-7.1	2.11	1.88
Low-income Apts	81,342	84,031	2,689	3.3	1,211	1,563	352	29.0	1.49	1.86
Seasonal Rec	79,149	88,014	8,865	11.2	1,257	1,394	137	10.9	1.59	1.58
Com/Ind Lo Tier	458,912	472,530	13,618	3.0	13,187	13,303	116	0.9	2.87	2.82
Com/Ind Hi Tier	616,628	644,921	28,293	4.6	20,309	20,533	224	1.1	3.29	3.18
Publ U: Elec Gen	23,543	24,132	589	2.5	467	472	5	1.0	1.99	1.96
Publ U: Other	89,164	91,393	2,229	2.5	3,341	3,349	8	0.2	3.75	3.66
Ag Hmstd: House	15,736	16,906	1,169	7.4	185	197	12	6.6	1.18	1.17
Ag Hmstd: Land	21,656	23,031	1,375	6.3	148	153	5	3.6	0.68	0.67
Ag NonHmstd	24,131	23,914	-218	-0.9	350	347	-4	-1.1	1.45	1.45
New Con: Res HS	0	82,336	82,336	0.0	0	1,103	1,103	0.0	0.00	1.34
New Const: Other	0	67,189	67,189	0.0	0	1,742	1,742	0.0	0.00	2.59
<b>Total</b>	<b>5,045,706</b>	<b>5,451,373</b>	<b>405,667</b>	<b>8.0</b>	<b>87,348</b>	<b>94,044</b>	<b>6,696</b>	<b>7.7</b>	<b>1.73</b>	<b>1.73</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market</b>				<b>Net Tax Cap</b>		<b>Ref Mkt Val (mills)</b>		
	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	61,068	65,686	4,618	7.6	County	63.86	62.89	0.000	0.00
(-) TIF Tax Capacity	2,997	3,275	278	9.3	City/Town	51.53	51.12	0.051	0.05
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.40	22.71	0.504	0.798
(=) Taxable Tax Capacity	58,071	62,411	4,340	7.5	Special District	3.61	3.54	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>142.41</b>	<b>140.27</b>	<b>0.556</b>	<b>0.849</b>

**Tax Burdens on  
Hypothetical**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effectiv Tax Rates</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	47,900	50,500	5.4	517	549	32	6.2	1.079	1.087
Res Hmstd: Avg Val	71,800	75,800	5.6	775	824	49	6.3	1.079	1.087
Res Hmstd: Hi Val	95,700	101,000	5.5	1,130	1,221	91	8.1	1.180	1.208
Res Hmstd: Ex-Hi Val	143,500	151,400	5.5	1,880	2,016	136	7.2	1.310	1.331
Apartment (Mkt rate)	300,000	311,700	3.9	6,575	5,730	-845	-12.0	2.191	1.838
Comm/Ind: Lo Val	150,000	156,900	4.6	4,511	4,732	222	4.9	3.007	3.016
Comm/Ind: Med Val	300,000	313,800	4.6	10,498	10,909	412	3.9	3.499	3.476
Comm/Ind: Hi Val	1,000,000	1,045,900	4.6	38,436	39,731	1,296	3.4	3.843	3.798



House Research

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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	3,074,915	3,335,602	260,688	8.5	25,399	27,932	2,534	10.0	0.83	0.84
Res NonHmstd 1Un	190,926	207,855	16,929	8.9	2,084	2,249	166	7.9	1.09	1.08
Res NonHmstd 2-3	52,385	56,420	4,035	7.7	662	706	44	6.6	1.26	1.25
Reg Apartments	5,816	6,446	631	10.8	80	72	-8	-9.7	1.38	1.12
Low-income Apts	268	304	36	13.3	3	5	1	42.8	1.26	1.59
Seasonal Rec	1,786,213	1,990,229	204,016	11.4	22,013	23,877	1,864	8.5	1.23	1.20
Com/Ind Lo Tier	108,437	113,141	4,704	4.3	2,598	2,657	59	2.3	2.40	2.35
Com/Ind Hi Tier	115,018	116,779	1,760	1.5	3,726	3,721	-5	-0.1	3.24	3.19
Publ U: Elec Gen	4,703	4,821	118	2.5	102	104	2	1.6	2.17	2.15
Publ U: Other	385,434	395,070	9,636	2.5	12,627	12,706	79	0.6	3.28	3.22
Ag Hmstd: House	978,135	1,050,762	72,627	7.4	8,145	8,763	617	7.6	0.83	0.83
Ag Hmstd: Land	3,471,196	3,688,821	217,625	6.3	18,179	19,080	901	5.0	0.52	0.52
Ag NonHmstd	1,979,318	2,061,401	82,083	4.1	21,273	21,828	554	2.6	1.07	1.06
New Con: Res HS	0	136,383	136,383	0.0	0	1,200	1,200	0.0	0.00	0.88
New Const: Other	0	123,501	123,501	0.0	0	1,465	1,465	0.0	0.00	1.19
<b>Total</b>	<b>12,152,765</b>	<b>13,287,535</b>	<b>1,134,770</b>	<b>9.3</b>	<b>116,892</b>	<b>126,365</b>	<b>9,473</b>	<b>8.1</b>	<b>0.96</b>	<b>0.95</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	113,179	123,783	10,604	9.4	County	59.54	58.70	0.000	0.00
(-) TIF Tax Capacity	39	40	1	2.0	City/Town	18.10	17.42	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.47	20.05	0.526	0.797
(=) Taxable Tax Capacity	113,139	123,743	10,603	9.4	Special District	3.60	3.53	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>102.70</b>	<b>99.70</b>	<b>0.526</b>	<b>0.797</b>

**Tax Burdens on  
Hypothetical**

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	70,200	76,200	6,000	8.5	477	517	40	8.3	0.679	0.678
Res Hmstd: Avg Val	105,200	114,100	8,900	8.5	858	959	101	11.7	0.815	0.840
Res Hmstd: Hi Val	140,200	152,100	11,900	8.5	1,267	1,402	135	10.6	0.904	0.921
Res Hmstd: Ex-Hi Val	210,400	228,200	17,800	8.5	2,089	2,290	201	9.6	0.992	1.003
Seas Rec: Lo Val	50,000	55,700	5,700	11.4	622	672	50	8.0	1.244	1.206
Seas Rec: Hi Val	150,000	167,100	17,100	11.4	2,108	2,302	194	9.2	1.405	1.377
Comm/Ind: Lo Val	150,000	152,300	2,300	1.5	3,613	3,612	-1	0.0	2.408	2.371
Comm/Ind: Med Val	300,000	304,600	4,600	1.5	8,404	8,365	-40	-0.5	2.801	2.746
Comm/Ind: Hi Val	1,000,000	1,015,300	15,300	1.5	30,764	30,541	-222	-0.7	3.076	3.008

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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	2,225,959	2,443,187	217,228	9.8	22,240	24,327	2,087	9.4	1.00	1.00
Res NonHmstd 1Un	186,993	206,977	19,984	10.7	2,392	2,625	233	9.7	1.28	1.27
Res NonHmstd 2-3	69,238	73,700	4,462	6.4	1,089	1,143	54	5.0	1.57	1.55
Reg Apartments	94,350	99,209	4,859	5.1	1,936	1,685	-251	-13.	2.05	1.70
Low-income Apts	58,814	61,129	2,315	3.9	856	1,090	234	27.4	1.45	1.78
Seasonal Rec	961,064	1,071,973	110,910	11.5	12,858	13,772	914	7.1	1.34	1.28
Com/Ind Lo Tier	381,425	390,527	9,102	2.4	10,716	10,694	-22	-0.2	2.81	2.74
Com/Ind Hi Tier	631,445	672,021	40,577	6.4	22,344	23,015	670	3.0	3.54	3.42
Publ U: Elec Gen	828	849	21	2.5	26	25	-1	-2.0	3.12	2.98
Publ U: Other	74,215	76,071	1,855	2.5	2,871	2,895	23	0.8	3.87	3.81
Ag Hmstd: House	18,392	20,136	1,744	9.5	194	195	2	0.8	1.05	0.97
Ag Hmstd: Land	19,495	21,412	1,917	9.8	95	90	-5	-5.1	0.49	0.42
Ag NonHmstd	23,952	26,534	2,582	10.8	249	259	10	3.8	1.04	0.98
New Con: Res HS	0	77,886	77,886	0.0	0	806	806	0.0	0.00	1.03
New Const: Other	0	95,920	95,920	0.0	0	2,138	2,138	0.0	0.00	2.23
<b>Total</b>	<b>4,746,169</b>	<b>5,337,531</b>	<b>591,361</b>	<b>12.5</b>	<b>77,867</b>	<b>84,758</b>	<b>6,892</b>	<b>8.9</b>	<b>1.64</b>	<b>1.59</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	57,129	63,954	6,825	11.9	County	51.54	48.80	0.000	0.00
(-) TIF Tax Capacity	2,395	2,605	210	8.8	City/Town	42.24	41.50	0.019	0.01
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.91	21.95	0.250	0.556
(=) Taxable Tax Capacity	54,734	61,349	6,615	12.1	Special District	0.79	0.75	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>118.48</b>	<b>113.00</b>	<b>0.269</b>	<b>0.575</b>

**Tax Burdens on  
Hypothetical**

	Taxable Market Value			Pctg Chng	Net Tax			Pctg Chng	Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change		Base	Alter
Res Hmstd: Lo Val	56,800	62,300	9.7	461	491	30	6.4	0.811	0.787	
Res Hmstd: Avg Val	85,200	93,500	9.7	737	822	85	11.6	0.864	0.879	
Res Hmstd: Hi Val	113,600	124,700	9.8	1,106	1,221	114	10.3	0.973	0.978	
Res Hmstd: Ex-Hi Val	170,400	187,000	9.7	1,846	2,016	171	9.3	1.083	1.078	
Apartment (Mkt rate)	300,000	315,400	5.1	5,412	4,636	-776	-14.	1.804	1.469	
Comm/Ind: Lo Val	150,000	159,600	6.4	3,930	4,129	200	5.1	2.619	2.587	
Comm/Ind: Med Val	300,000	319,300	6.4	9,156	9,501	346	3.8	3.051	2.975	
Comm/Ind: Hi Val	1,000,000	1,064,300	6.4	33,543	34,564	1,020	3.0	3.354	3.247	

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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	3,598,484	3,951,053	352,569	9.8	30,102	33,209	3,107	10.3	0.84	0.84
Res NonHmstd 1Un	220,797	240,717	19,920	9.0	2,400	2,575	175	7.3	1.09	1.07
Res NonHmstd 2-3	46,883	47,895	1,012	2.2	639	653	14	2.2	1.36	1.36
Reg Apartments	6,362	6,957	595	9.4	105	94	-11	-10.	1.65	1.35
Low-income Apts	690	690	0	0.0	10	12	2	22.8	1.41	1.73
Seasonal Rec	2,765,940	3,074,012	308,072	11.1	33,506	35,806	2,300	6.9	1.21	1.16
Com/Ind Lo Tier	138,694	146,165	7,471	5.4	3,286	3,345	59	1.8	2.37	2.29
Com/Ind Hi Tier	99,803	110,836	11,033	11.1	3,121	3,295	174	5.6	3.13	2.97
Publ U: Elec Gen	3,970	4,069	99	2.5	110	111	1	1.3	2.77	2.73
Publ U: Other	273,712	280,555	6,843	2.5	9,801	9,671	-130	-1.3	3.58	3.45
Ag Hmstd: House	683,036	750,853	67,817	9.9	6,486	6,907	421	6.5	0.95	0.92
Ag Hmstd: Land	1,089,057	1,190,357	101,299	9.3	5,422	5,583	161	3.0	0.50	0.47
Ag NonHmstd	489,323	539,757	50,434	10.3	5,558	5,857	299	5.4	1.14	1.09
New Con: Res HS	0	154,652	154,652	0.0	0	1,440	1,440	0.0	0.00	0.93
New Const: Other	0	144,485	144,485	0.0	0	1,895	1,895	0.0	0.00	1.31
<b>Total</b>	<b>9,416,751</b>	<b>10,643,054</b>	<b>1,226,303</b>	<b>13.0</b>	<b>100,545</b>	<b>110,453</b>	<b>9,908</b>	<b>9.9</b>	<b>1.07</b>	<b>1.04</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	94,079	106,217	12,138	12.9	County	58.26	56.09	0.000	0.00
(-) TIF Tax Capacity	27	29	3	9.8	City/Town	18.64	17.65	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.67	24.76	0.186	0.457
(=) Taxable Tax Capacity	94,053	106,188	12,136	12.9	Special District	0.64	0.61	0.000	0.00
FD Distrib Tax Cap	0	0	0	13.0	<b>Total</b>	<b>104.21</b>	<b>99.11</b>	<b>0.186</b>	<b>0.457</b>

**Tax Burdens on  
Hypothetical**

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	70,700	77,600	6,900	9.8	467	502	35	7.5	0.660	0.646
Res Hmstd: Avg Val	106,000	116,400	10,400	9.8	847	939	92	10.8	0.799	0.806
Res Hmstd: Hi Val	141,300	155,100	13,800	9.8	1,254	1,375	122	9.7	0.887	0.886
Res Hmstd: Ex-Hi Val	212,000	232,800	20,800	9.8	2,067	2,251	184	8.9	0.975	0.966
Seas Rec: Lo Val	50,000	55,600	5,600	11.2	630	667	38	6.0	1.259	1.200
Seas Rec: Hi Val	150,000	166,700	16,700	11.1	2,131	2,286	155	7.3	1.420	1.371
Comm/Ind: Lo Val	150,000	166,600	16,600	11.1	3,596	3,986	390	10.9	2.397	2.392
Comm/Ind: Med Val	300,000	333,200	33,200	11.1	8,381	9,108	727	8.7	2.793	2.733
Comm/Ind: Hi Val	1,000,000	1,110,500	110,500	11.1	30,713	33,006	2,293	7.5	3.071	2.972

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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	1,764,726	1,906,870	142,144	8.1	15,492	16,620	1,129	7.3	0.88	0.87
Res NonHmstd 1Un	118,689	130,966	12,277	10.3	2,006	2,144	138	6.9	1.69	1.64
Res NonHmstd 2-3	36,491	39,577	3,086	8.5	761	802	40	5.3	2.09	2.03
Reg Apartments	54,714	57,273	2,559	4.7	1,351	1,160	-191	-14.	2.47	2.03
Low-income Apts	51,365	53,334	1,969	3.8	870	1,086	216	24.8	1.69	2.04
Seasonal Rec	110,736	123,166	12,430	11.2	1,828	1,838	10	0.6	1.65	1.49
Com/Ind Lo Tier	245,188	256,318	11,130	4.5	8,106	8,234	129	1.6	3.31	3.21
Com/Ind Hi Tier	279,347	297,901	18,553	6.6	12,293	12,745	452	3.7	4.40	4.28
Publ U: Elec Gen	192,058	196,859	4,801	2.5	5,395	5,275	-120	-2.2	2.81	2.68
Publ U: Other	96,770	99,189	2,419	2.5	3,936	3,878	-59	-1.5	4.07	3.91
Ag Hmstd: House	3,879	4,248	368	9.5	37	40	3	8.4	0.95	0.94
Ag Hmstd: Land	2,480	2,722	242	9.8	10	11	0	1.7	0.42	0.39
Ag NonHmstd	28,129	30,960	2,831	10.1	457	467	10	2.2	1.63	1.51
New Con: Res HS	0	30,716	30,716	0.0	0	316	316	0.0	0.00	1.03
New Const: Other	0	22,761	22,761	0.0	0	550	550	0.0	0.00	2.42
<b>Total</b>	<b>2,984,571</b>	<b>3,252,859</b>	<b>268,288</b>	<b>9.0</b>	<b>52,543</b>	<b>55,165</b>	<b>2,623</b>	<b>5.0</b>	<b>1.76</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	37,073	40,173	3,099	8.4	County	69.54	66.55	0.000	0.00
(-) TIF Tax Capacity	1,435	1,531	96	6.7	City/Town	72.09	67.31	0.035	0.03
(-) FD Contrib Tax Cap	965	1,187	222	23.0	School District	16.89	16.13	0.232	0.542
(=) Taxable Tax Capacity	34,674	37,455	2,781	8.0	Special District	1.83	1.77	0.000	0.00
FD Distrib Tax Cap	1,024	1,158	133	13.0	<b>Total</b>	<b>160.35</b>	<b>151.76</b>	<b>0.267</b>	<b>0.577</b>

Tax Burdens on  
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	42,400	45,800	8.0	207	223	17	8.1	0.487	0.487	
Res Hmstd: Avg Val	63,500	68,600	8.0	466	491	25	5.4	0.733	0.715	
Res Hmstd: Hi Val	84,600	91,400	8.0	768	835	67	8.7	0.907	0.913	
Res Hmstd: Ex-Hi Val	127,000	137,200	8.0	1,497	1,597	100	6.7	1.178	1.164	
Apartment (Mkt rate)	300,000	314,000	4.7	7,296	6,138	-1,158	-15.	2.431	1.954	
Comm/Ind: Lo Val	150,000	160,000	6.7	4,868	5,110	242	5.0	3.245	3.193	
Comm/Ind: Med Val	300,000	319,900	6.6	11,345	11,751	406	3.6	3.781	3.673	
Comm/Ind: Hi Val	1,000,000	1,066,400	6.6	41,572	42,756	1,185	2.8	4.157	4.009	

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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	2,875,765	3,154,276	278,511	9.7	19,866	22,423	2,557	12.9	0.69	0.71
Res NonHmstd 1Un	146,402	159,623	13,221	9.0	1,748	1,930	182	10.4	1.19	1.21
Res NonHmstd 2-3	20,028	18,715	-1,314	-6.6	287	286	-1	-0.5	1.43	1.53
Reg Apartments	3,286	3,473	188	5.7	51	44	-7	-14.	1.55	1.26
Low-income Apts	758	835	77	10.2	10	12	2	23.9	1.30	1.46
Seasonal Rec	2,410,145	2,647,985	237,840	9.9	32,404	34,436	2,032	6.3	1.34	1.30
Com/Ind Lo Tier	62,417	64,949	2,532	4.1	1,643	1,671	28	1.7	2.63	2.57
Com/Ind Hi Tier	115,456	118,995	3,539	3.1	4,162	4,196	34	0.8	3.61	3.53
Publ U: Elec Gen	708	726	18	2.5	17	20	3	16.7	2.40	2.73
Publ U: Other	195,205	200,085	4,880	2.5	6,866	6,865	-1	0.0	3.52	3.43
Ag Hmstd: House	129,416	140,359	10,943	8.5	626	663	37	5.9	0.48	0.47
Ag Hmstd: Land	137,181	148,275	11,094	8.1	298	298	0	0.1	0.22	0.20
Ag NonHmstd	326,126	366,981	40,854	12.5	3,780	4,047	267	7.1	1.16	1.10
New Con: Res HS	0	80,340	80,340	0.0	0	583	583	0.0	0.00	0.73
New Const: Other	0	83,039	83,039	0.0	0	1,104	1,104	0.0	0.00	1.33
<b>Total</b>	<b>6,422,893</b>	<b>7,188,656</b>	<b>765,763</b>	<b>11.9</b>	<b>71,758</b>	<b>78,577</b>	<b>6,818</b>	<b>9.5</b>	<b>1.12</b>	<b>1.09</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	67,141	74,898	7,757	11.6	County	71.61	68.23	0.000	0.00
(-) TIF Tax Capacity	308	317	9	3.0	City/Town	19.87	18.48	0.000	0.00
(-) FD Contrib Tax Cap	452	416	-36	-8.1	School District	15.31	15.49	0.240	0.497
(=) Taxable Tax Capacity	66,381	74,165	7,784	11.7	Special District	3.84	3.73	0.000	0.00
FD Distrib Tax Cap	394	445	51	13.0	<b>Total</b>	<b>110.64</b>	<b>105.93</b>	<b>0.240</b>	<b>0.497</b>

Tax Burdens on  
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	71,100	78,000	6,900	9.7	229	273	44	19.0	0.322	0.350
Res Hmstd: Avg Val	106,600	116,900	10,300	9.7	639	740	101	15.8	0.599	0.632
Res Hmstd: Hi Val	142,200	156,000	13,800	9.7	1,073	1,208	135	12.6	0.754	0.774
Res Hmstd: Ex-Hi Val	213,300	234,000	20,700	9.7	1,941	2,144	203	10.4	0.909	0.916
Seas Rec: Lo Val	50,000	54,900	4,900	9.8	662	697	35	5.2	1.323	1.268
Seas Rec: Hi Val	150,000	164,800	14,800	9.9	2,227	2,370	142	6.4	1.484	1.437
Comm/Ind: Lo Val	150,000	154,600	4,600	3.1	3,796	3,833	37	1.0	2.530	2.479
Comm/Ind: Med Val	300,000	309,200	9,200	3.1	8,846	8,870	24	0.3	2.948	2.868
Comm/Ind: Hi Val	1,000,000	1,030,700	30,700	3.1	32,411	32,373	-37	-0.1	3.241	3.140

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	3,252,512	3,548,052	295,539	9.1	37,858	41,691	3,834	10.1	1.16	1.18
Res NonHmstd 1Un	196,641	222,954	26,312	13.4	2,719	3,074	356	13.1	1.38	1.38
Res NonHmstd 2-3	102,321	112,367	10,046	9.8	1,764	1,931	167	9.5	1.72	1.72
Reg Apartments	132,007	133,402	1,395	1.1	2,696	2,273	-423	-15.	2.04	1.70
Low-income Apts	55,369	55,705	335	0.6	757	953	196	25.9	1.37	1.71
Seasonal Rec	67,460	72,857	5,397	8.0	1,124	1,168	44	3.9	1.67	1.60
Com/Ind Lo Tier	178,705	183,775	5,070	2.8	5,173	5,231	58	1.1	2.89	2.85
Com/Ind Hi Tier	484,619	502,782	18,163	3.7	18,550	18,939	389	2.1	3.83	3.77
Publ U: Elec Gen	694	711	17	2.5	19	19	1	2.7	2.69	2.69
Publ U: Other	110,284	113,041	2,757	2.5	4,214	4,240	27	0.6	3.82	3.75
Ag Hmstd: House	11,770	12,611	841	7.1	144	150	7	4.8	1.22	1.19
Ag Hmstd: Land	9,238	9,918	681	7.4	51	52	1	1.8	0.55	0.52
Ag NonHmstd	15,424	17,187	1,763	11.4	219	234	14	6.6	1.42	1.36
New Con: Res HS	0	67,336	67,336	0.0	0	834	834	0.0	0.00	1.24
New Const: Other	0	29,869	29,869	0.0	0	774	774	0.0	0.00	2.59
<b>Total</b>	<b>4,617,044</b>	<b>5,082,566</b>	<b>465,522</b>	<b>10.1</b>	<b>75,288</b>	<b>81,566</b>	<b>6,278</b>	<b>8.3</b>	<b>1.63</b>	<b>1.60</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	53,863	58,743	4,880	9.1	County	86.07	82.71	0.000	0.00
(-) TIF Tax Capacity	4,882	5,114	233	4.8	City/Town	28.35	28.08	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.27	20.21	0.111	0.320
(=) Taxable Tax Capacity	48,981	53,628	4,647	9.5	Special District	4.61	4.44	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>138.30</b>	<b>135.45</b>	<b>0.111</b>	<b>0.320</b>

Tax Burdens on  
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	70,000	76,400	9.1	696	756	60	8.6	0.994	0.988	
Res Hmstd: Avg Val	104,900	114,400	9.1	1,184	1,317	132	11.2	1.129	1.150	
Res Hmstd: Hi Val	139,900	152,600	9.1	1,704	1,881	177	10.4	1.217	1.232	
Res Hmstd: Ex-Hi Val	209,900	229,000	9.1	2,743	3,009	266	9.7	1.306	1.313	
Apartment (Mkt rate)	300,000	303,200	1.1	6,257	5,230	-1,027	-16.	2.085	1.725	
Comm/Ind: Lo Val	150,000	155,600	3.7	4,352	4,485	133	3.1	2.901	2.882	
Comm/Ind: Med Val	300,000	311,200	3.7	10,149	10,378	230	2.3	3.382	3.334	
Comm/Ind: Hi Val	1,000,000	1,037,500	3.8	37,201	37,887	686	1.8	3.720	3.651	

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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	2,056,094	2,288,071	231,977	11.3	28,309	30,388	2,078	7.3	1.38	1.33
Res NonHmstd 1Un	127,388	138,285	10,896	8.6	2,076	2,146	70	3.4	1.63	1.55
Res NonHmstd 2-3	57,010	62,501	5,491	9.6	1,168	1,217	49	4.2	2.05	1.95
Reg Apartments	69,018	75,194	6,176	8.9	1,672	1,457	-215	-12.	2.42	1.94
Low-income Apts	62,177	65,271	3,094	5.0	1,041	1,293	252	24.2	1.67	1.98
Seasonal Rec	41,313	44,472	3,160	7.6	836	839	3	0.4	2.02	1.89
Com/Ind Lo Tier	228,633	237,454	8,820	3.9	7,418	7,341	-77	-1.0	3.24	3.09
Com/Ind Hi Tier	344,133	368,079	23,946	7.0	14,665	14,919	254	1.7	4.26	4.05
Publ U: Elec Gen	1,181	1,211	30	2.5	37	37	0	-0.8	3.16	3.05
Publ U: Other	72,244	74,050	1,806	2.5	3,065	2,988	-77	-2.5	4.24	4.03
Ag Hmstd: House	49,254	53,947	4,693	9.5	624	661	36	5.8	1.27	1.22
Ag Hmstd: Land	38,051	41,904	3,852	10.1	205	211	6	3.1	0.54	0.50
Ag NonHmstd	17,975	19,162	1,187	6.6	267	267	0	0.0	1.48	1.39
New Con: Res HS	0	134,245	134,245	0.0	0	1,893	1,893	0.0	0.00	1.41
New Const: Other	0	53,851	53,851	0.0	0	1,525	1,525	0.0	0.00	2.83
<b>Total</b>	<b>3,164,472</b>	<b>3,657,697</b>	<b>493,225</b>	<b>15.6</b>	<b>61,384</b>	<b>67,182</b>	<b>5,798</b>	<b>9.4</b>	<b>1.94</b>	<b>1.84</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	37,263	42,775	5,512	14.8	County	70.61	66.97	0.014	0.01
(-) TIF Tax Capacity	2,144	2,362	218	10.2	City/Town	53.39	50.70	0.033	0.03
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.36	28.02	0.475	0.720
(=) Taxable Tax Capacity	35,119	40,412	5,294	15.1	Special District	1.24	1.15	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>156.59</b>	<b>146.84</b>	<b>0.522</b>	<b>0.763</b>

Tax Burdens on  
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	68,300	76,000	7,700	11.3	832	870	38	4.6	1.218	1.144
Res Hmstd: Avg Val	102,500	114,100	11,600	11.3	1,378	1,493	114	8.3	1.344	1.308
Res Hmstd: Hi Val	136,600	152,000	15,400	11.3	1,961	2,112	151	7.7	1.435	1.389
Res Hmstd: Ex-Hi Val	204,900	228,000	23,100	11.3	3,127	3,355	227	7.3	1.526	1.471
Apartment (Mkt rate)	300,000	326,800	26,800	8.9	7,203	6,248	-956	-13.	2.401	1.911
Comm/Ind: Lo Val	150,000	160,400	10,400	6.9	4,825	5,018	193	4.0	3.216	3.128
Comm/Ind: Med Val	300,000	320,900	20,900	7.0	11,232	11,534	302	2.7	3.744	3.594
Comm/Ind: Hi Val	1,000,000	1,069,600	69,600	7.0	41,133	41,929	796	1.9	4.113	3.920

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	3,296,318	3,657,240	360,922	10.9	36,577	39,372	2,794	7.6	1.11	1.08
Res NonHmstd 1Un	188,723	206,315	17,592	9.3	2,485	2,609	124	5.0	1.32	1.26
Res NonHmstd 2-3	56,060	60,372	4,312	7.7	907	934	27	3.0	1.62	1.55
Reg Apartments	3,428	3,477	49	1.4	62	51	-11	-18.	1.81	1.47
Low-income Apts	43	43	0	0.0	1	1	0	23.6	1.38	1.71
Seasonal Rec	806,142	886,718	80,577	10.0	12,069	12,525	456	3.8	1.50	1.41
Com/Ind Lo Tier	66,906	70,175	3,270	4.9	1,846	1,851	5	0.3	2.76	2.64
Com/Ind Hi Tier	41,686	46,074	4,387	10.5	1,537	1,619	82	5.4	3.69	3.51
Publ U: Elec Gen	10,298	10,556	257	2.5	284	277	-8	-2.7	2.76	2.62
Publ U: Other	138,881	142,353	3,472	2.5	5,294	5,187	-107	-2.0	3.81	3.64
Ag Hmstd: House	795,536	867,111	71,575	9.0	8,306	8,672	366	4.4	1.04	1.00
Ag Hmstd: Land	709,373	769,555	60,181	8.5	3,289	3,251	-39	-1.2	0.46	0.42
Ag NonHmstd	247,749	271,481	23,732	9.6	3,198	3,274	75	2.3	1.29	1.21
New Con: Res HS	0	166,770	166,770	0.0	0	1,889	1,889	0.0	0.00	1.13
New Const: Other	0	91,701	91,701	0.0	0	1,146	1,146	0.0	0.00	1.25
<b>Total</b>	<b>6,361,142</b>	<b>7,249,941</b>	<b>888,800</b>	<b>14.0</b>	<b>75,855</b>	<b>82,657</b>	<b>6,802</b>	<b>9.0</b>	<b>1.19</b>	<b>1.14</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	62,816	71,513	8,697	13.8	County	72.40	68.94	0.029	0.02
(-) TIF Tax Capacity	65	70	5	7.3	City/Town	22.08	20.93	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.05	27.62	0.410	0.657
(=) Taxable Tax Capacity	62,751	71,443	8,692	13.9	Special District	0.99	0.93	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>126.53</b>	<b>118.40</b>	<b>0.439</b>	<b>0.683</b>

Tax Burdens on  
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates		
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	79,400	88,100	8,700	11.0	739	810	72	9.7	0.930	0.919
Res Hmstd: Avg Val	119,100	132,100	13,000	10.9	1,294	1,401	107	8.3	1.086	1.060
Res Hmstd: Hi Val	158,700	176,100	17,400	11.0	1,848	1,991	143	7.8	1.164	1.130
Res Hmstd: Ex-Hi Val	238,100	264,200	26,100	11.0	2,959	3,174	215	7.3	1.242	1.201
Seas Rec: Lo Val	50,000	55,000	5,000	10.0	741	766	25	3.4	1.482	1.393
Seas Rec: Hi Val	150,000	165,000	15,000	10.0	2,466	2,579	113	4.6	1.643	1.562
Comm/Ind: Lo Val	150,000	165,800	15,800	10.5	4,136	4,494	358	8.7	2.757	2.710
Comm/Ind: Med Val	300,000	331,600	31,600	10.5	9,629	10,269	640	6.6	3.209	3.096
Comm/Ind: Hi Val	1,000,000	1,105,200	105,200	10.5	35,263	37,214	1,951	5.5	3.526	3.367



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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	7,122,077	7,804,318	682,241	9.6	79,279	88,828	9,549	12.0	1.11	1.14
Res NonHmstd 1Un	317,984	353,783	35,799	11.3	4,172	4,635	463	11.1	1.31	1.31
Res NonHmstd 2-3	218,354	234,807	16,453	7.5	3,479	3,719	240	6.9	1.59	1.58
Reg Apartments	437,011	470,275	33,263	7.6	8,576	7,854	-721	-8.4	1.96	1.67
Low-income Apts	180,114	193,426	13,311	7.4	2,382	3,190	808	33.9	1.32	1.65
Seasonal Rec	42,894	46,710	3,815	8.9	679	722	43	6.3	1.58	1.54
Com/Ind Lo Tier	537,903	554,670	16,767	3.1	15,075	15,356	281	1.9	2.80	2.77
Com/Ind Hi Tier	1,494,619	1,616,598	121,979	8.2	54,907	59,166	4,260	7.8	3.67	3.66
Publ U: Elec Gen	661,281	677,813	16,532	2.5	15,825	15,771	-53	-0.3	2.39	2.33
Publ U: Other	366,537	375,700	9,163	2.5	13,094	13,164	70	0.5	3.57	3.50
Ag Hmstd: House	102,190	109,907	7,717	7.6	1,112	1,237	125	11.3	1.09	1.13
Ag Hmstd: Land	90,820	98,535	7,714	8.5	430	461	31	7.3	0.47	0.47
Ag NonHmstd	62,145	67,700	5,555	8.9	755	807	52	6.9	1.21	1.19
New Con: Res HS	0	553,267	553,267	0.0	0	6,371	6,371	0.0	0.00	1.15
New Const: Other	0	215,419	215,419	0.0	0	5,905	5,905	0.0	0.00	2.74
<b>Total</b>	<b>11,633,930</b>	<b>13,372,926</b>	<b>1,738,996</b>	<b>14.9</b>	<b>199,764</b>	<b>227,188</b>	<b>27,424</b>	<b>13.7</b>	<b>1.72</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	146,579	166,362	19,783	13.5		County	48.07	46.20	0.000	0.00
(-) TIF Tax Capacity	9,434	10,551	1,117	11.8		City/Town	43.36	42.59	0.038	0.03
(-) FD Contrib Tax Cap	0	0	0	0.0		School District	30.61	31.64	0.544	0.779
(=) Taxable Tax Capacity	137,145	155,811	18,667	13.6		Special District	2.19	2.06	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0		<b>Total</b>	<b>124.23</b>	<b>122.49</b>	<b>0.582</b>	<b>0.815</b>

Tax Burdens on  
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	84,300	92,400	9.6	800	918	118	14.8	0.948	0.993	
Res Hmstd: Avg Val	126,300	138,400	9.6	1,384	1,560	176	12.7	1.095	1.127	
Res Hmstd: Hi Val	168,400	184,500	9.6	1,969	2,204	235	11.9	1.169	1.194	
Res Hmstd: Ex-Hi Val	252,700	276,900	9.6	3,141	3,494	353	11.2	1.243	1.261	
Apartment (Mkt rate)	300,000	322,800	7.6	5,765	5,205	-560	-9.7	1.921	1.612	
Comm/Ind: Lo Val	150,000	162,200	8.1	4,106	4,492	386	9.4	2.737	2.769	
Comm/Ind: Med Val	300,000	324,500	8.2	9,551	10,299	748	7.8	3.183	3.173	
Comm/Ind: Hi Val	1,000,000	1,081,600	8.2	34,964	37,387	2,423	6.9	3.496	3.456	

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	4,116,625	4,466,420	349,795	8.5	38,569	42,205	3,635	9.4	0.94	0.94
Res NonHmstd 1Un	165,960	183,745	17,785	10.7	1,811	1,976	165	9.1	1.09	1.08
Res NonHmstd 2-3	72,948	78,114	5,167	7.1	987	1,045	59	5.9	1.35	1.34
Reg Apartments	2,935	3,215	279	9.5	47	42	-4	-9.2	1.58	1.31
Low-income Apts	282	323	41	14.5	3	4	1	34.5	1.15	1.35
Seasonal Rec	492,578	546,996	54,418	11.0	6,438	6,895	457	7.1	1.31	1.26
Com/Ind Lo Tier	109,474	115,647	6,173	5.6	2,660	2,744	84	3.2	2.43	2.37
Com/Ind Hi Tier	91,647	99,977	8,330	9.1	2,882	3,078	196	6.8	3.15	3.08
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	147,152	150,831	3,679	2.5	4,732	4,668	-64	-1.3	3.22	3.09
Ag Hmstd: House	972,602	1,080,389	107,787	11.1	8,631	9,578	947	11.0	0.89	0.89
Ag Hmstd: Land	1,278,175	1,424,029	145,854	11.4	5,857	6,308	451	7.7	0.46	0.44
Ag NonHmstd	269,046	294,662	25,617	9.5	2,852	2,993	142	5.0	1.06	1.02
New Con: Res HS	0	180,397	180,397	0.0	0	1,708	1,708	0.0	0.00	0.95
New Const: Other	0	71,514	71,514	0.0	0	879	879	0.0	0.00	1.23
<b>Total</b>	<b>7,719,424</b>	<b>8,696,258</b>	<b>976,834</b>	<b>12.7</b>	<b>75,469</b>	<b>84,126</b>	<b>8,657</b>	<b>11.5</b>	<b>0.98</b>	<b>0.97</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	74,737	84,047	9,310	12.5	County	48.32 46.67	0.000	0.00
(-) TIF Tax Capacity	135	148	13	9.8	City/Town	22.40 21.47	0.008	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.57 30.38	0.632	0.870
(=) Taxable Tax Capacity	74,603	83,900	9,297	12.5	Special District	1.27 1.20	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>103.56 99.72</b>	<b>0.639</b>	<b>0.877</b>

Tax Burdens on  
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates		
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	100,500	109,000	8,500	8.5	823	908	85	10.4	0.818	0.833
Res Hmstd: Avg Val	150,700	163,500	12,800	8.5	1,420	1,549	128	9.0	0.942	0.947
Res Hmstd: Hi Val	200,900	218,000	17,100	8.5	2,017	2,189	172	8.5	1.004	1.004
Res Hmstd: Ex-Hi Val	301,400	327,000	25,600	8.5	3,213	3,470	257	8.0	1.065	1.061
Seas Rec: Lo Val	50,000	55,500	5,500	11.0	627	670	43	6.9	1.253	1.206
Seas Rec: Hi Val	150,000	166,600	16,600	11.1	2,121	2,295	174	8.2	1.414	1.377
Comm/Ind: Lo Val	150,000	163,600	13,600	9.1	3,649	3,978	329	9.0	2.432	2.431
Comm/Ind: Med Val	300,000	327,300	27,300	9.1	8,483	9,100	617	7.3	2.827	2.780
Comm/Ind: Hi Val	1,000,000	1,090,900	90,900	9.1	31,041	32,992	1,950	6.3	3.104	3.024

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	3,732,431	3,899,235	166,804	4.5	47,013	51,332	4,319	9.2	1.26	1.32
Res NonHmstd 1Un	216,745	229,712	12,967	6.0	3,477	3,786	309	8.9	1.60	1.65
Res NonHmstd 2-3	59,846	61,288	1,442	2.4	1,116	1,205	89	8.0	1.86	1.97
Reg Apartments	176,247	186,132	9,885	5.6	3,849	3,553	-297	-7.7	2.18	1.91
Low-income Apts	82,264	84,193	1,930	2.3	1,258	1,634	376	29.9	1.53	1.94
Seasonal Rec	12,824	13,727	903	7.0	271	290	19	7.0	2.12	2.12
Com/Ind Lo Tier	483,351	491,559	8,208	1.7	15,155	15,524	369	2.4	3.14	3.16
Com/Ind Hi Tier	632,086	639,241	7,154	1.1	25,248	26,029	781	3.1	3.99	4.07
Publ U: Elec Gen	4,451	4,562	111	2.5	112	114	2	1.5	2.51	2.49
Publ U: Other	65,621	67,261	1,641	2.5	2,814	2,861	47	1.7	4.29	4.25
Ag Hmstd: House	18,004	19,346	1,343	7.5	244	264	21	8.4	1.35	1.37
Ag Hmstd: Land	35,755	38,453	2,698	7.5	310	330	19	6.2	0.87	0.86
Ag NonHmstd	34,548	34,841	293	0.8	564	570	5	1.0	1.63	1.63
New Con: Res HS	0	67,142	67,142	0.0	0	968	968	0.0	0.00	1.44
New Const: Other	0	43,741	43,741	0.0	0	1,317	1,317	0.0	0.00	3.01
<b>Total</b>	<b>5,554,170</b>	<b>5,880,431</b>	<b>326,261</b>	<b>5.9</b>	<b>101,432</b>	<b>109,775</b>	<b>8,344</b>	<b>8.2</b>	<b>1.83</b>	<b>1.87</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	65,822	69,285	3,463	5.3	County	61.73	61.68	0.039	0.03
(-) TIF Tax Capacity	3,386	3,552	167	4.9	City/Town	61.28	60.48	0.025	0.02
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.25	24.41	0.997	1.245
(=) Taxable Tax Capacity	62,437	65,733	3,296	5.3	Special District	1.30	1.28	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>145.56</b>	<b>147.86</b>	<b>1.062</b>	<b>1.310</b>

**Tax Burdens on  
Hypothetical**

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	45,500	47,500	4.4	529	575	46	8.7	1.161	1.209	
Res Hmstd: Avg Val	68,300	71,400	4.5	793	864	70	8.8	1.161	1.209	
Res Hmstd: Hi Val	91,000	95,100	4.5	1,131	1,244	113	10.0	1.242	1.307	
Res Hmstd: Ex-Hi Val	136,600	142,700	4.5	1,884	2,053	169	9.0	1.379	1.438	
Apartment (Mkt rate)	300,000	316,800	5.6	6,869	6,270	-599	-8.7	2.289	1.979	
Comm/Ind: Lo Val	150,000	151,700	1.1	4,658	4,771	113	2.4	3.105	3.145	
Comm/Ind: Med Val	300,000	303,400	1.1	10,815	11,043	228	2.1	3.604	3.639	
Comm/Ind: Hi Val	1,000,000	1,011,300	1.1	39,549	40,313	765	1.9	3.954	3.986	

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	1,672,527	1,814,299	141,772	8.5	16,246	18,793	2,547	15.7	0.97	1.04
Res NonHmstd 1Un	168,312	182,408	14,096	8.4	1,965	2,200	236	12.0	1.17	1.21
Res NonHmstd 2-3	22,610	23,815	1,205	5.3	337	375	38	11.1	1.49	1.57
Reg Apartments	3,438	3,843	405	11.8	56	54	-2	-3.6	1.64	1.42
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	311,774	343,580	31,805	10.2	4,565	5,119	555	12.1	1.46	1.49
Com/Ind Lo Tier	87,877	90,656	2,779	3.2	2,204	2,314	110	5.0	2.51	2.55
Com/Ind Hi Tier	133,111	135,428	2,317	1.7	4,267	4,302	35	0.8	3.21	3.18
Publ U: Elec Gen	27,517	539	-26,978	-98.0	522	9	-514	-98.	1.90	1.64
Publ U: Other	293,441	292,596	-845	-0.3	9,107	8,966	-141	-1.6	3.10	3.06
Ag Hmstd: House	1,019,613	1,095,723	76,109	7.5	8,216	9,224	1,009	12.3	0.81	0.84
Ag Hmstd: Land	6,368,442	6,786,738	418,295	6.6	34,109	36,446	2,336	6.8	0.54	0.54
Ag NonHmstd	3,027,764	3,221,614	193,850	6.4	30,086	31,817	1,731	5.8	0.99	0.99
New Con: Res HS	0	54,231	54,231	0.0	0	581	581	0.0	0.00	1.07
New Const: Other	0	94,951	94,951	0.0	0	1,635	1,635	0.0	0.00	1.72
<b>Total</b>	<b>13,136,427</b>	<b>14,140,420</b>	<b>1,003,992</b>	<b>7.6</b>	<b>111,681</b>	<b>121,837</b>	<b>10,156</b>	<b>9.1</b>	<b>0.85</b>	<b>0.86</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	111,760	120,211	8,450	7.6	County	63.47	63.33	0.030	0.02
(-) TIF Tax Capacity	313	317	4	1.3	City/Town	16.36	15.77	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.44	21.31	1.058	1.299
(=) Taxable Tax Capacity	111,447	119,893	8,446	7.6	Special District	1.24	1.25	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>101.52</b>	<b>101.66</b>	<b>1.088</b>	<b>1.324</b>

**Tax Burdens on  
Hypothetical**

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates		
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	64,600	70,100	5,500	8.5	468	525	57	12.3	0.723	0.749
Res Hmstd: Avg Val	96,900	105,100	8,200	8.5	804	930	126	15.7	0.829	0.884
Res Hmstd: Hi Val	129,200	140,200	11,000	8.5	1,196	1,365	169	14.1	0.925	0.973
Res Hmstd: Ex-Hi Val	193,800	210,200	16,400	8.5	1,980	2,232	252	12.7	1.021	1.061
Comm/Ind: Lo Val	150,000	152,600	2,600	1.7	3,671	3,747	76	2.1	2.447	2.455
Comm/Ind: Med Val	300,000	305,200	5,200	1.7	8,511	8,649	138	1.6	2.836	2.833
Comm/Ind: Hi Val	1,000,000	1,017,400	17,400	1.7	31,097	31,527	431	1.4	3.109	3.098

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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	3,856,843	4,155,723	298,880	7.7	40,287	44,795	4,508	11.2	1.04	1.08
Res NonHmstd 1Un	185,555	205,713	20,157	10.9	2,425	2,721	296	12.2	1.31	1.32
Res NonHmstd 2-3	92,596	96,502	3,907	4.2	1,423	1,474	51	3.6	1.54	1.53
Reg Apartments	189,633	191,575	1,942	1.0	3,367	2,876	-491	-14.	1.78	1.50
Low-income Apts	61,375	62,185	810	1.3	768	960	192	25.0	1.25	1.54
Seasonal Rec	12,247	13,386	1,139	9.3	213	228	15	7.1	1.74	1.70
Com/Ind Lo Tier	386,137	391,741	5,604	1.5	10,619	10,725	107	1.0	2.75	2.74
Com/Ind Hi Tier	753,554	794,867	41,313	5.5	25,794	26,773	979	3.8	3.42	3.37
Publ U: Elec Gen	17,206	17,637	430	2.5	374	373	-1	-0.3	2.17	2.11
Publ U: Other	70,709	72,477	1,768	2.5	2,498	2,516	17	0.7	3.53	3.47
Ag Hmstd: House	10,783	11,584	802	7.4	130	144	14	10.4	1.21	1.24
Ag Hmstd: Land	20,044	21,401	1,358	6.8	144	155	11	7.6	0.72	0.72
Ag NonHmstd	24,821	25,921	1,101	4.4	314	337	23	7.2	1.27	1.30
New Con: Res HS	0	118,010	118,010	0.0	0	1,330	1,330	0.0	0.00	1.13
New Const: Other	0	59,719	59,719	0.0	0	1,699	1,699	0.0	0.00	2.84
<b>Total</b>	<b>5,681,502</b>	<b>6,238,442</b>	<b>556,940</b>	<b>9.8</b>	<b>88,357</b>	<b>97,105</b>	<b>8,748</b>	<b>9.9</b>	<b>1.56</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	68,225	74,381	6,156	9.0	County	52.63	51.76	0.000	0.00
(-) TIF Tax Capacity	3,655	3,949	294	8.0	City/Town	49.47	48.50	0.035	0.03
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.61	17.46	0.864	1.087
(=) Taxable Tax Capacity	64,570	70,432	5,862	9.1	Special District	0.39	0.38	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>119.10</b>	<b>118.10</b>	<b>0.900</b>	<b>1.122</b>

**Tax Burdens on  
Hypothetical**

	Taxable Market Value			Pctg Chng	Net Tax			Pctg Chng	Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change		Base	Alter
Res Hmstd: Lo Val	59,000	63,600	7.8	520	568	48	9.3	0.880	0.893	
Res Hmstd: Avg Val	88,500	95,400	7.8	841	947	106	12.6	0.950	0.992	
Res Hmstd: Hi Val	117,900	127,000	7.7	1,244	1,384	140	11.3	1.055	1.089	
Res Hmstd: Ex-Hi Val	177,000	190,700	7.7	2,054	2,265	211	10.3	1.160	1.187	
Apartment (Mkt rate)	300,000	303,100	1.0	5,629	4,814	-815	-14.	1.876	1.588	
Comm/Ind: Lo Val	150,000	158,200	5.5	4,038	4,292	254	6.3	2.692	2.712	
Comm/Ind: Med Val	300,000	316,400	5.5	9,377	9,862	484	5.2	3.125	3.116	
Comm/Ind: Hi Val	1,000,000	1,054,800	5.5	34,293	35,859	1,566	4.6	3.429	3.399	

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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	1,462,408	1,599,617	137,209	9.4	11,510	12,984	1,474	12.8	0.79	0.81
Res NonHmstd 1Un	124,003	135,752	11,749	9.5	1,191	1,320	129	10.8	0.96	0.97
Res NonHmstd 2-3	20,908	22,521	1,613	7.7	249	272	23	9.3	1.19	1.21
Reg Apartments	2,425	2,443	17	0.7	35	30	-5	-15.	1.46	1.23
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	86,408	93,182	6,774	7.8	995	1,040	45	4.5	1.15	1.12
Com/Ind Lo Tier	54,684	56,429	1,745	3.2	1,195	1,217	22	1.9	2.18	2.16
Com/Ind Hi Tier	60,198	61,903	1,705	2.8	1,720	1,734	14	0.8	2.86	2.80
Publ U: Elec Gen	10,679	10,946	267	2.5	148	152	4	2.9	1.38	1.39
Publ U: Other	207,970	213,170	5,199	2.5	5,895	6,014	119	2.0	2.83	2.82
Ag Hmstd: House	792,200	843,549	51,349	6.5	5,428	6,027	599	11.0	0.69	0.71
Ag Hmstd: Land	3,959,730	4,207,837	248,107	6.3	19,548	20,815	1,267	6.5	0.49	0.49
Ag NonHmstd	1,617,307	1,709,148	91,840	5.7	14,171	15,004	833	5.9	0.88	0.88
New Con: Res HS	0	51,255	51,255	0.0	0	432	432	0.0	0.00	0.84
New Const: Other	0	39,076	39,076	0.0	0	385	385	0.0	0.00	0.99
<b>Total</b>	<b>8,398,922</b>	<b>9,046,828</b>	<b>647,906</b>	<b>7.7</b>	<b>62,083</b>	<b>67,424</b>	<b>5,340</b>	<b>8.6</b>	<b>0.74</b>	<b>0.75</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	72,260	77,801	5,540	7.7	County	55.46	55.11	0.000	0.00
(-) TIF Tax Capacity	26	40	13	50.6	City/Town	14.83	14.52	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.55	17.64	0.816	1.051
(=) Taxable Tax Capacity	72,234	77,761	5,527	7.7	Special District	0.40	0.39	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>88.24</b>	<b>87.66</b>	<b>0.816</b>	<b>1.051</b>

**Tax Burdens on  
Hypothetical**

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	78,900	86,300	9.4	459	552	93	20.3	0.581	0.640	
Res Hmstd: Avg Val	118,400	129,500	9.4	875	1,015	140	16.0	0.739	0.784	
Res Hmstd: Hi Val	157,800	172,600	9.4	1,291	1,477	187	14.5	0.817	0.855	
Res Hmstd: Ex-Hi Val	236,700	258,900	9.4	2,122	2,402	280	13.2	0.896	0.927	
Comm/Ind: Lo Val	150,000	154,200	2.8	3,331	3,430	98	3.0	2.220	2.224	
Comm/Ind: Med Val	300,000	308,500	2.8	7,732	7,912	180	2.3	2.577	2.564	
Comm/Ind: Hi Val	1,000,000	1,028,300	2.8	28,269	28,822	554	2.0	2.826	2.802	

House Research

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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	4,810,012	5,376,821	566,810	11.8	55,873	65,451	9,578	17.1	1.16	1.22
Res NonHmstd 1Un	272,599	278,876	6,278	2.3	3,646	3,800	153	4.2	1.34	1.36
Res NonHmstd 2-3	85,725	86,907	1,183	1.4	1,409	1,458	49	3.5	1.64	1.68
Reg Apartments	245,675	281,335	35,660	14.5	4,888	4,840	-48	-1.0	1.99	1.72
Low-income Apts	74,157	82,413	8,256	11.1	1,017	1,420	403	39.6	1.37	1.72
Seasonal Rec	3,610	3,755	145	4.0	61	64	3	5.5	1.68	1.70
Com/Ind Lo Tier	202,428	205,895	3,466	1.7	5,657	5,773	116	2.1	2.79	2.80
Com/Ind Hi Tier	1,047,340	1,104,668	57,328	5.5	38,681	41,063	2,382	6.2	3.69	3.72
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	49,024	50,250	1,226	2.5	1,738	1,759	21	1.2	3.55	3.50
Ag Hmstd: House	267,297	293,177	25,880	9.7	2,606	2,918	313	12.0	0.97	1.00
Ag Hmstd: Land	394,100	433,755	39,655	10.1	2,157	2,361	204	9.4	0.55	0.54
Ag NonHmstd	120,985	125,867	4,882	4.0	1,349	1,378	28	2.1	1.12	1.09
New Con: Res HS	0	240,563	240,563	0.0	0	3,015	3,015	0.0	0.00	1.25
New Const: Other	0	151,522	151,522	0.0	0	3,491	3,491	0.0	0.00	2.30
<b>Total</b>	<b>7,572,952</b>	<b>8,715,805</b>	<b>1,142,853</b>	<b>15.1</b>	<b>119,082</b>	<b>138,791</b>	<b>19,709</b>	<b>16.6</b>	<b>1.57</b>	<b>1.59</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	87,586	99,813	12,227	14.0	57.99	56.47	0.000	0.00	
(-) TIF Tax Capacity	3,439	3,776	337	9.8	36.79	34.98	0.003	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	27.18	32.38	1.126	1.235	
(=) Taxable Tax Capacity	84,147	96,037	11,890	14.1	0.00	0.00	0.000	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	121.96	123.82	1.129	1.237

Tax Burdens on  
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	90,100	100,700	11.8	909	1,090	180	19.9	1.009	1.082	
Res Hmstd: Avg Val	135,100	151,000	11.8	1,549	1,820	271	17.5	1.146	1.205	
Res Hmstd: Hi Val	180,100	201,300	11.8	2,189	2,550	361	16.5	1.215	1.266	
Res Hmstd: Ex-Hi Val	270,200	302,000	11.8	3,471	4,013	541	15.6	1.284	1.328	
Apartment (Mkt rate)	300,000	343,500	14.5	5,827	5,742	-85	-1.5	1.942	1.671	
Comm/Ind: Lo Val	150,000	158,200	5.5	4,137	4,448	311	7.5	2.757	2.811	
Comm/Ind: Med Val	300,000	316,400	5.5	9,596	10,218	621	6.5	3.198	3.229	
Comm/Ind: Hi Val	1,000,000	1,054,700	5.5	35,073	37,142	2,069	5.9	3.507	3.521	

House Research

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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	6,809,336	7,347,023	537,687	7.9	70,054	77,859	7,805	11.1	1.03	1.06
Res NonHmstd 1Un	308,344	334,741	26,397	8.6	3,874	4,240	366	9.5	1.26	1.27
Res NonHmstd 2-3	150,851	158,863	8,012	5.3	2,415	2,570	155	6.4	1.60	1.62
Reg Apartments	271,470	295,510	24,040	8.9	4,870	4,468	-402	-8.3	1.79	1.51
Low-income Apts	107,177	115,111	7,935	7.4	1,364	1,795	431	31.6	1.27	1.56
Seasonal Rec	30,771	33,324	2,554	8.3	502	543	41	8.1	1.63	1.63
Com/Ind Lo Tier	611,378	630,118	18,740	3.1	16,565	16,882	317	1.9	2.71	2.68
Com/Ind Hi Tier	1,000,537	1,059,976	59,439	5.9	35,157	36,638	1,481	4.2	3.51	3.46
Publ U: Elec Gen	288,287	295,494	7,207	2.5	8,840	8,916	76	0.9	3.07	3.02
Publ U: Other	213,586	218,926	5,340	2.5	8,226	8,289	63	0.8	3.85	3.79
Ag Hmstd: House	28,085	30,186	2,101	7.5	307	329	23	7.4	1.09	1.09
Ag Hmstd: Land	50,222	54,293	4,071	8.1	311	322	11	3.7	0.62	0.59
Ag NonHmstd	39,150	41,385	2,235	5.7	481	495	14	2.8	1.23	1.20
New Con: Res HS	0	195,642	195,642	0.0	0	2,228	2,228	0.0	0.00	1.14
New Const: Other	0	105,528	105,528	0.0	0	2,688	2,688	0.0	0.00	2.55
<b>Total</b>	<b>9,909,192</b>	<b>10,916,119</b>	<b>1,006,927</b>	<b>10.2</b>	<b>152,965</b>	<b>168,262</b>	<b>15,296</b>	<b>10.0</b>	<b>1.54</b>	<b>1.54</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	118,644	129,820	11,176	9.4		County	50.17	50.82	0.000	0.00
(-) TIF Tax Capacity	5,513	5,979	465	8.4		City/Town	44.79	43.56	0.017	0.01
(-) FD Contrib Tax Cap	0	0	0	0.0		School District	25.18	23.71	0.733	1.037
(=) Taxable Tax Capacity	113,131	123,841	10,710	9.5		Special District	1.24	1.21	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0		<b>Total</b>	<b>121.39</b>	<b>119.30</b>	<b>0.750</b>	<b>1.054</b>

Tax Burdens on  
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	67,200	72,500	5,300	7.9	597	651	54	9.0	0.888	0.898
Res Hmstd: Avg Val	100,800	108,800	8,000	7.9	1,018	1,138	121	11.8	1.009	1.046
Res Hmstd: Hi Val	134,400	145,000	10,600	7.9	1,481	1,641	160	10.8	1.101	1.131
Res Hmstd: Ex-Hi Val	201,600	217,500	15,900	7.9	2,408	2,647	240	10.0	1.194	1.217
Apartment (Mkt rate)	300,000	326,600	26,600	8.9	5,688	5,215	-473	-8.3	1.895	1.596
Comm/Ind: Lo Val	150,000	158,900	8,900	5.9	4,067	4,335	267	6.6	2.711	2.727
Comm/Ind: Med Val	300,000	317,800	17,800	5.9	9,453	9,957	504	5.3	3.150	3.132
Comm/Ind: Hi Val	1,000,000	1,059,400	59,400	5.9	34,585	36,194	1,609	4.7	3.458	3.416



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	2,561,600	2,813,310	251,710	9.8	22,112	25,139	3,027	13.7	0.86	0.89
Res NonHmstd 1Un	180,309	196,027	15,718	8.7	1,928	2,113	185	9.6	1.07	1.08
Res NonHmstd 2-3	35,838	38,683	2,845	7.9	479	525	47	9.8	1.34	1.36
Reg Apartments	1,751	1,835	84	4.8	29	26	-3	-10.	1.64	1.40
Low-income Apts	87	95	9	10.1	1	1	0	40.8	0.96	1.22
Seasonal Rec	118,083	127,064	8,981	7.6	1,473	1,553	80	5.4	1.25	1.22
Com/Ind Lo Tier	69,636	71,767	2,131	3.1	1,676	1,716	40	2.4	2.41	2.39
Com/Ind Hi Tier	44,923	46,232	1,308	2.9	1,425	1,458	33	2.3	3.17	3.15
Publ U: Elec Gen	1,919	1,967	48	2.5	31	30	-1	-3.2	1.63	1.54
Publ U: Other	200,630	205,646	5,016	2.5	6,159	6,300	141	2.3	3.07	3.06
Ag Hmstd: House	1,167,371	1,256,229	88,858	7.6	9,643	10,658	1,015	10.5	0.83	0.85
Ag Hmstd: Land	3,977,674	4,260,415	282,741	7.1	21,051	22,419	1,367	6.5	0.53	0.53
Ag NonHmstd	1,214,226	1,311,121	96,895	8.0	12,172	12,930	758	6.2	1.00	0.99
New Con: Res HS	0	95,552	95,552	0.0	0	879	879	0.0	0.00	0.92
New Const: Other	0	57,873	57,873	0.0	0	555	555	0.0	0.00	0.96
<b>Total</b>	<b>9,574,047</b>	<b>10,483,816</b>	<b>909,770</b>	<b>9.5</b>	<b>78,180</b>	<b>86,303</b>	<b>8,123</b>	<b>10.4</b>	<b>0.82</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	83,084	91,081	7,998	9.6	County	52.12	52.80	0.000	0.00
(-) TIF Tax Capacity	76	93	16	21.3	City/Town	21.37	20.38	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.55	24.23	0.632	0.910
(=) Taxable Tax Capacity	83,007	90,989	7,982	9.6	Special District	0.92	0.90	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>99.96</b>	<b>98.31</b>	<b>0.632</b>	<b>0.910</b>

**Tax Burdens on  
Hypothetical**

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	83,700	91,900	8,200	9.8	592	697	105	17.7	0.707	0.758
Res Hmstd: Avg Val	125,500	137,800	12,300	9.8	1,074	1,232	157	14.7	0.856	0.893
Res Hmstd: Hi Val	167,300	183,700	16,400	9.8	1,556	1,766	210	13.5	0.930	0.961
Res Hmstd: Ex-Hi Val	251,000	275,700	24,700	9.8	2,521	2,837	316	12.5	1.004	1.029
Comm/Ind: Lo Val	150,000	154,400	4,400	2.9	3,567	3,663	95	2.7	2.378	2.372
Comm/Ind: Med Val	300,000	308,700	8,700	2.9	8,292	8,452	160	1.9	2.763	2.737
Comm/Ind: Hi Val	1,000,000	1,029,100	29,100	2.9	30,341	30,812	471	1.6	3.034	2.994

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	13,558,357	15,218,023	1,659,666	12.2	146,044	162,092	16,049	11.0	1.08	1.07
Res NonHmstd 1Un	372,254	415,289	43,035	11.6	4,581	4,951	370	8.1	1.23	1.19
Res NonHmstd 2-3	301,587	334,609	33,022	10.9	4,539	4,909	370	8.2	1.50	1.47
Reg Apartments	514,524	588,046	73,522	14.3	9,217	8,641	-575	-6.2	1.79	1.47
Low-income Apts	213,706	245,762	32,056	15.0	2,711	3,689	978	36.1	1.27	1.50
Seasonal Rec	53,561	56,646	3,084	5.8	897	911	14	1.5	1.68	1.61
Com/Ind Lo Tier	406,011	414,197	8,186	2.0	11,038	11,106	68	0.6	2.72	2.68
Com/Ind Hi Tier	2,206,806	2,377,959	171,153	7.8	78,374	83,306	4,933	6.3	3.55	3.50
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	196,875	201,797	4,922	2.5	6,963	7,029	66	1.0	3.54	3.48
Ag Hmstd: House	94,085	105,115	11,030	11.7	924	1,019	95	10.2	0.98	0.97
Ag Hmstd: Land	71,182	79,620	8,438	11.9	316	341	25	7.8	0.44	0.43
Ag NonHmstd	49,408	53,554	4,146	8.4	535	551	16	3.1	1.08	1.03
New Con: Res HS	0	395,086	395,086	0.0	0	4,385	4,385	0.0	0.00	1.11
New Const: Other	0	245,446	245,446	0.0	0	6,806	6,806	0.0	0.00	2.77
<b>Total</b>	<b>18,038,357</b>	<b>20,731,150</b>	<b>2,692,792</b>	<b>14.9</b>	<b>266,139</b>	<b>299,738</b>	<b>33,599</b>	<b>12.6</b>	<b>1.48</b>	<b>1.45</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	209,590	239,629	30,038	14.3	County	38.16	35.74	0.000	0.00
(-) TIF Tax Capacity	14,549	16,455	1,906	13.1	City/Town	35.68	34.76	0.025	0.02
(-) FD Contrib Tax Cap	17,379	19,974	2,595	14.9	School District	28.29	27.23	1.459	1.565
(=) Taxable Tax Capacity	177,663	203,200	25,538	14.4	Special District	5.98	5.58	0.000	0.00
FD Distrib Tax Cap	29,990	32,650	2,659	8.9	<b>Total</b>	<b>108.11</b>	<b>103.31</b>	<b>1.484</b>	<b>1.588</b>

Tax Burdens on  
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	102,400	114,700	12,300	12.0	979	1,098	119	12.2	0.955	0.957
Res Hmstd: Avg Val	153,500	171,900	18,400	12.0	1,653	1,831	178	10.8	1.076	1.065
Res Hmstd: Hi Val	204,600	229,200	24,600	12.0	2,327	2,566	238	10.2	1.137	1.119
Res Hmstd: Ex-Hi Val	306,900	343,700	36,800	12.0	3,677	4,034	356	9.7	1.198	1.173
Apartment (Mkt rate)	300,000	342,900	42,900	14.3	5,310	4,973	-338	-6.4	1.770	1.450
Comm/Ind: Lo Val	150,000	161,600	11,600	7.7	4,057	4,403	346	8.5	2.704	2.724
Comm/Ind: Med Val	300,000	323,300	23,300	7.8	9,393	10,063	670	7.1	3.131	3.112
Comm/Ind: Hi Val	1,000,000	1,077,600	77,600	7.8	34,294	36,464	2,171	6.3	3.429	3.383

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	12,267,402	13,729,029	1,461,627	11.9	137,219	149,747	12,528	9.1	1.12	1.09
Res NonHmstd 1Un	509,825	568,534	58,709	11.5	6,158	6,583	425	6.9	1.21	1.16
Res NonHmstd 2-3	200,177	210,222	10,045	5.0	2,822	2,854	32	1.1	1.41	1.36
Reg Apartments	389,192	420,131	30,939	7.9	7,112	6,288	-824	-11.	1.83	1.50
Low-income Apts	123,120	132,962	9,842	8.0	1,559	1,905	346	22.2	1.27	1.43
Seasonal Rec	91,545	99,385	7,839	8.6	1,261	1,313	52	4.1	1.38	1.32
Com/Ind Lo Tier	228,892	235,499	6,606	2.9	6,204	6,231	27	0.4	2.71	2.65
Com/Ind Hi Tier	1,520,346	1,714,606	194,260	12.8	54,633	59,940	5,307	9.7	3.59	3.50
Publ U: Elec Gen	52,448	53,759	1,311	2.5	1,216	1,224	9	0.7	2.32	2.28
Publ U: Other	200,024	205,025	5,001	2.5	7,110	7,124	14	0.2	3.55	3.47
Ag Hmstd: House	223,337	231,947	8,609	3.9	2,205	2,206	0	0.0	0.99	0.95
Ag Hmstd: Land	130,001	134,545	4,544	3.5	433	416	-17	-4.0	0.33	0.31
Ag NonHmstd	132,927	149,416	16,489	12.4	1,326	1,418	92	6.9	1.00	0.95
New Con: Res HS	0	299,845	299,845	0.0	0	3,348	3,348	0.0	0.00	1.12
New Const: Other	0	277,484	277,484	0.0	0	4,831	4,831	0.0	0.00	1.74
<b>Total</b>	<b>16,069,237</b>	<b>18,462,388</b>	<b>2,393,151</b>	<b>14.9</b>	<b>229,258</b>	<b>255,428</b>	<b>26,170</b>	<b>11.4</b>	<b>1.43</b>	<b>1.38</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	181,920	208,445	26,525	14.6	County	33.01	30.67	0.000	0.00
(-) TIF Tax Capacity	6,340	7,385	1,044	16.5	City/Town	33.51	32.21	0.069	0.06
(-) FD Contrib Tax Cap	12,421	14,207	1,786	14.4	School District	30.20	28.69	1.776	1.824
(=) Taxable Tax Capacity	163,159	186,853	23,694	14.5	Special District	6.78	6.46	0.000	0.00
FD Distrib Tax Cap	16,557	18,025	1,468	8.9	<b>Total</b>	<b>103.50</b>	<b>98.03</b>	<b>1.844</b>	<b>1.888</b>

Tax Burdens on  
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	130,400	145,900	11.9	1,335	1,465	130	9.7	1.023	1.003	
Res Hmstd: Avg Val	195,400	218,700	11.9	2,186	2,381	195	8.9	1.118	1.088	
Res Hmstd: Hi Val	260,500	291,500	11.9	3,039	3,298	259	8.5	1.166	1.131	
Res Hmstd: Ex-Hi Val	390,900	437,500	11.9	4,746	5,115	369	7.8	1.214	1.169	
Apartment (Mkt rate)	300,000	323,800	7.9	5,211	4,579	-631	-12.	1.736	1.414	
Comm/Ind: Lo Val	150,000	169,200	12.8	4,040	4,620	580	14.4	2.693	2.730	
Comm/Ind: Med Val	300,000	338,300	12.8	9,334	10,461	1,126	12.1	3.111	3.092	
Comm/Ind: Hi Val	1,000,000	1,127,800	12.8	34,042	37,730	3,688	10.8	3.404	3.345	

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	19,009,409	21,132,507	2,123,098	11.2	200,550	223,040	22,490	11.2	1.06	1.06
Res NonHmstd 1Un	633,833	704,692	70,859	11.2	7,391	8,080	689	9.3	1.17	1.15
Res NonHmstd 2-3	287,869	304,980	17,111	5.9	4,158	4,267	109	2.6	1.44	1.40
Reg Apartments	1,205,712	1,277,546	71,834	6.0	19,873	17,678	-2,195	-11.	1.65	1.38
Low-income Apts	174,581	185,052	10,471	6.0	2,042	2,588	546	26.7	1.17	1.40
Seasonal Rec	29,797	32,014	2,217	7.4	456	476	20	4.3	1.53	1.49
Com/Ind Lo Tier	438,640	450,892	12,252	2.8	11,549	11,750	201	1.7	2.63	2.61
Com/Ind Hi Tier	3,396,222	3,533,020	136,798	4.0	117,345	121,235	3,890	3.3	3.46	3.43
Publ U: Elec Gen	73,279	75,111	1,832	2.5	1,789	1,844	55	3.1	2.44	2.45
Publ U: Other	367,891	377,089	9,197	2.5	12,824	13,011	186	1.5	3.49	3.45
Ag Hmstd: House	179,668	192,797	13,129	7.3	1,524	1,561	37	2.4	0.85	0.81
Ag Hmstd: Land	248,844	268,063	19,219	7.7	1,075	1,085	10	0.9	0.43	0.40
Ag NonHmstd	149,302	157,349	8,047	5.4	1,453	1,443	-10	-0.7	0.97	0.92
New Con: Res HS	0	658,984	658,984	0.0	0	7,217	7,217	0.0	0.00	1.10
New Const: Other	0	285,889	285,889	0.0	0	6,456	6,456	0.0	0.00	2.26
<b>Total</b>	<b>26,195,046</b>	<b>29,635,985</b>	<b>3,440,939</b>	<b>13.1</b>	<b>382,029</b>	<b>421,730</b>	<b>39,701</b>	<b>10.4</b>	<b>1.46</b>	<b>1.42</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	308,487	343,609	35,122	11.4	County	32.52	30.94	0.093	0.08
(-) TIF Tax Capacity	15,861	17,173	1,313	8.3	City/Town	37.41	36.40	0.077	0.07
(-) FD Contrib Tax Cap	28,551	30,772	2,220	7.8	School District	25.38	25.63	1.394	1.496
(=) Taxable Tax Capacity	264,075	295,664	31,589	12.0	Special District	5.14	4.82	0.000	0.00
FD Distrib Tax Cap	30,893	33,633	2,739	8.9	<b>Total</b>	<b>100.45</b>	<b>97.79</b>	<b>1.564</b>	<b>1.652</b>

Tax Burdens on  
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	120,700	134,200	11.2	1,137	1,282	145	12.7	0.942	0.955	
Res Hmstd: Avg Val	181,000	201,200	11.2	1,892	2,109	217	11.5	1.045	1.047	
Res Hmstd: Hi Val	241,300	268,200	11.1	2,646	2,935	289	10.9	1.096	1.094	
Res Hmstd: Ex-Hi Val	362,000	402,400	11.2	4,156	4,589	434	10.4	1.148	1.140	
Apartment (Mkt rate)	300,000	317,900	6.0	4,989	4,411	-578	-11.	1.663	1.387	
Comm/Ind: Lo Val	150,000	156,000	4.0	3,968	4,147	179	4.5	2.645	2.658	
Comm/Ind: Med Val	300,000	312,100	4.0	9,180	9,527	347	3.8	3.060	3.052	
Comm/Ind: Hi Val	1,000,000	1,040,300	4.0	33,505	34,628	1,123	3.4	3.350	3.328	

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	9,599,527	10,721,619	1,122,093	11.7	117,734	127,446	9,712	8.2	1.23	1.19
Res NonHmstd 1Un	331,849	363,116	31,267	9.4	4,259	4,416	156	3.7	1.28	1.22
Res NonHmstd 2-3	203,214	218,945	15,732	7.7	3,240	3,358	119	3.7	1.59	1.53
Reg Apartments	159,631	175,503	15,873	9.9	3,044	2,761	-283	-9.3	1.91	1.57
Low-income Apts	71,472	74,871	3,399	4.8	941	1,175	234	24.8	1.32	1.57
Seasonal Rec	35,059	38,518	3,459	9.9	526	544	17	3.3	1.50	1.41
Com/Ind Lo Tier	252,953	268,989	16,036	6.3	7,020	7,335	315	4.5	2.78	2.73
Com/Ind Hi Tier	1,247,441	1,317,164	69,723	5.6	45,606	47,255	1,649	3.6	3.66	3.59
Publ U: Elec Gen	18,566	19,030	464	2.5	441	443	2	0.5	2.38	2.33
Publ U: Other	110,782	113,552	2,770	2.5	4,010	4,025	15	0.4	3.62	3.54
Ag Hmstd: House	404,806	449,051	44,246	10.9	3,474	3,714	240	6.9	0.86	0.83
Ag Hmstd: Land	475,584	529,267	53,683	11.3	1,965	2,051	86	4.4	0.41	0.39
Ag NonHmstd	173,748	190,709	16,960	9.8	1,758	1,805	47	2.7	1.01	0.95
New Con: Res HS	0	563,503	563,503	0.0	0	6,772	6,772	0.0	0.00	1.20
New Const: Other	0	216,342	216,342	0.0	0	3,359	3,359	0.0	0.00	1.55
<b>Total</b>	<b>13,084,631</b>	<b>15,260,180</b>	<b>2,175,550</b>	<b>16.6</b>	<b>194,018</b>	<b>216,458</b>	<b>22,440</b>	<b>11.6</b>	<b>1.48</b>	<b>1.42</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	145,425	168,132	22,707	15.6	County	44.64	41.86	0.000	0.00
(-) TIF Tax Capacity	9,546	10,183	637	6.7	City/Town	34.74	34.57	0.214	0.19
(-) FD Contrib Tax Cap	9,723	10,521	799	8.2	School District	29.37	26.53	1.303	1.393
(=) Taxable Tax Capacity	126,157	147,428	21,271	16.9	Special District	5.61	5.27	0.000	0.00
FD Distrib Tax Cap	12,492	13,599	1,108	8.9	<b>Total</b>	<b>114.37</b>	<b>108.24</b>	<b>1.518</b>	<b>1.592</b>

Tax Burdens on  
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax			Pctg Chng	Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change		Base	Alter
Res Hmstd: Lo Val	129,200	144,300	15,100	11.7	1,418	1,549	131	9.3	1.097	1.073
Res Hmstd: Avg Val	193,800	216,500	22,700	11.7	2,313	2,510	198	8.6	1.193	1.159
Res Hmstd: Hi Val	258,300	288,500	30,200	11.7	3,206	3,469	263	8.2	1.241	1.202
Res Hmstd: Ex-Hi Val	387,500	432,800	45,300	11.7	4,996	5,373	377	7.5	1.289	1.241
Apartment (Mkt rate)	300,000	329,800	29,800	9.9	5,602	4,987	-615	-11.1	1.867	1.512
Comm/Ind: Lo Val	150,000	158,400	8,400	5.6	4,153	4,362	209	5.0	2.768	2.753
Comm/Ind: Med Val	300,000	316,800	16,800	5.6	9,614	9,999	385	4.0	3.204	3.156
Comm/Ind: Hi Val	1,000,000	1,055,900	55,900	5.6	35,101	36,301	1,200	3.4	3.510	3.437

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	12,039,773	13,189,390	1,149,618	9.5	167,519	181,460	13,940	8.3	1.39	1.38
Res NonHmstd 1Un	287,618	316,517	28,899	10.0	4,417	4,762	346	7.8	1.54	1.50
Res NonHmstd 2-3	147,977	161,257	13,280	9.0	2,745	2,910	165	6.0	1.85	1.80
Reg Apartments	682,887	760,170	77,283	11.3	15,443	14,613	-830	-5.4	2.26	1.92
Low-income Apts	222,603	249,413	26,810	12.0	3,560	4,839	1,279	35.9	1.60	1.94
Seasonal Rec	10,468	11,037	569	5.4	237	248	11	4.8	2.26	2.25
Com/Ind Lo Tier	286,036	291,912	5,876	2.1	8,646	8,754	108	1.2	3.02	3.00
Com/Ind Hi Tier	2,548,646	2,604,299	55,654	2.2	102,140	102,717	578	0.6	4.01	3.94
Publ U: Elec Gen	29	29	1	2.5	1	1	0	-0.8	2.85	2.76
Publ U: Other	174,310	178,668	4,358	2.5	6,876	6,930	54	0.8	3.94	3.88
Ag Hmstd: House	65,578	68,880	3,302	5.0	840	873	33	3.9	1.28	1.27
Ag Hmstd: Land	57,607	60,634	3,027	5.3	304	308	4	1.2	0.53	0.51
Ag NonHmstd	66,995	70,331	3,336	5.0	889	898	9	1.0	1.33	1.28
New Con: Res HS	0	374,088	374,088	0.0	0	5,171	5,171	0.0	0.00	1.38
New Const: Other	0	301,092	301,092	0.0	0	8,120	8,120	0.0	0.00	2.70
<b>Total</b>	<b>16,590,526</b>	<b>18,637,718</b>	<b>2,047,192</b>	<b>12.3</b>	<b>313,616</b>	<b>342,604</b>	<b>28,987</b>	<b>9.2</b>	<b>1.89</b>	<b>1.84</b>

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	County	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Chng			Base	Alter	Base	Alter
Total Tax Capacity	198,131	220,100	21,969	11.1		50.58	48.76	0.000	0.00	
(-) TIF Tax Capacity	19,985	21,238	1,254	6.3		41.03	39.55	0.183	0.17	
(-) FD Contrib Tax Cap	19,611	21,624	2,013	10.3		33.06	33.29	1.952	1.943	
(=) Taxable Tax Capacity	158,536	177,238	18,702	11.8		8.36	7.90	0.000	0.00	
FD Distrib Tax Cap	24,238	26,387	2,149	8.9	<b>Total</b>	133.03	129.51	2.135	2.118	

Tax Burdens on  
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	104,600	114,600	9.6	1,336	1,458	121	9.1	1.277	1.271	
Res Hmstd: Avg Val	156,800	171,800	9.6	2,189	2,371	182	8.3	1.396	1.380	
Res Hmstd: Hi Val	209,100	229,100	9.6	3,044	3,286	242	8.0	1.455	1.434	
Res Hmstd: Ex-Hi Val	313,700	343,700	9.6	4,753	5,116	363	7.6	1.515	1.488	
Apartment (Mkt rate)	300,000	334,000	11.3	6,627	6,114	-512	-7.7	2.208	1.830	
Comm/Ind: Lo Val	150,000	153,300	2.2	4,536	4,606	70	1.5	3.023	3.004	
Comm/Ind: Med Val	300,000	306,600	2.2	10,476	10,598	121	1.2	3.492	3.456	
Comm/Ind: Hi Val	1,000,000	1,021,800	2.2	38,200	38,553	352	0.9	3.820	3.773	

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	14,572,839	15,967,863	1,395,023	9.6	178,399	196,639	18,240	10.2	1.22	1.23
Res NonHmstd 1Un	525,053	577,388	52,335	10.0	7,067	7,707	640	9.1	1.35	1.33
Res NonHmstd 2-3	147,635	158,891	11,255	7.6	2,430	2,586	157	6.4	1.65	1.63
Reg Apartments	1,548,888	1,660,563	111,676	7.2	30,063	26,967	-3,095	-10.	1.94	1.62
Low-income Apts	218,129	234,965	16,836	7.7	2,964	3,868	905	30.5	1.36	1.65
Seasonal Rec	5,468	5,527	58	1.1	85	83	-2	-2.2	1.56	1.51
Com/Ind Lo Tier	334,655	333,783	-872	-0.3	9,471	9,388	-83	-0.9	2.83	2.81
Com/Ind Hi Tier	5,865,231	5,890,502	25,271	0.4	214,560	214,253	-308	-0.1	3.66	3.64
Publ U: Elec Gen	693	710	17	2.5	19	20	0	1.4	2.79	2.76
Publ U: Other	145,635	149,276	3,641	2.5	5,359	5,469	109	2.0	3.68	3.66
Ag Hmstd: House	531	572	41	7.6	6	7	1	9.9	1.16	1.19
Ag Hmstd: Land	161	173	12	7.6	1	1	0	6.8	0.32	0.32
Ag NonHmstd	42	42	0	0.0	0	0	0	-0.4	1.13	1.12
New Con: Res HS	0	109,320	109,320	0.0	0	1,428	1,428	0.0	0.00	1.31
New Const: Other	0	134,424	134,424	0.0	0	3,965	3,965	0.0	0.00	2.95
<b>Total</b>	<b>23,364,960</b>	<b>25,223,998</b>	<b>1,859,038</b>	<b>8.0</b>	<b>450,425</b>	<b>472,382</b>	<b>21,957</b>	<b>4.9</b>	<b>1.93</b>	<b>1.87</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	304,602	321,733	17,131	5.6	County	50.58	48.76	0.000	0.00
(-) TIF Tax Capacity	27,219	27,980	761	2.8	City/Town	35.62	35.15	0.031	0.03
(-) FD Contrib Tax Cap	37,723	39,604	1,881	5.0	School District	21.32	21.90	1.457	1.590
(=) Taxable Tax Capacity	239,659	254,149	14,490	6.0	Special District	9.79	9.34	0.000	0.00
FD Distrib Tax Cap	16,724	18,207	1,483	8.9	<b>Total</b>	<b>117.29</b>	<b>115.15</b>	<b>1.488</b>	<b>1.621</b>

Tax Burdens on  
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	127,000	139,200	12,200	9.6	1,420	1,581	161	11.3	1.118	1.136
Res Hmstd: Avg Val	190,400	208,600	18,200	9.6	2,315	2,555	240	10.4	1.216	1.225
Res Hmstd: Hi Val	253,800	278,100	24,300	9.6	3,211	3,531	320	10.0	1.264	1.269
Res Hmstd: Ex-Hi Val	380,800	417,300	36,500	9.6	5,003	5,482	478	9.6	1.313	1.313
Apartment (Mkt rate)	300,000	321,600	21,600	7.2	5,725	5,150	-574	-10.	1.908	1.601
Comm/Ind: Lo Val	150,000	150,600	600	0.4	4,191	4,195	3	0.1	2.794	2.785
Comm/Ind: Med Val	300,000	301,300	1,300	0.4	9,705	9,703	-3	0.0	3.235	3.220
Comm/Ind: Hi Val	1,000,000	1,004,300	4,300	0.4	35,438	35,398	-40	-0.1	3.543	3.524

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	18,644,842	20,598,537	1,953,694	10.5	232,047	251,483	19,436	8.4	1.24	1.22
Res NonHmstd 1Un	906,430	1,009,375	102,944	11.4	11,898	12,761	863	7.3	1.31	1.26
Res NonHmstd 2-3	303,370	331,605	28,235	9.3	4,691	4,913	223	4.7	1.55	1.48
Reg Apartments	1,105,500	1,203,969	98,470	8.9	20,465	18,542	-1,923	-9.4	1.85	1.54
Low-income Apts	93,753	103,227	9,474	10.1	1,226	1,602	376	30.7	1.31	1.55
Seasonal Rec	78,404	84,293	5,889	7.5	1,329	1,358	29	2.1	1.70	1.61
Com/Ind Lo Tier	307,176	310,681	3,505	1.1	8,542	8,529	-14	-0.2	2.78	2.75
Com/Ind Hi Tier	4,702,306	4,617,458	-84,848	-1.8	171,478	166,702	-4,776	-2.8	3.65	3.61
Publ U: Elec Gen	355	364	9	2.5	9	9	0	1.3	2.58	2.55
Publ U: Other	180,668	185,185	4,517	2.5	6,548	6,629	82	1.2	3.62	3.58
Ag Hmstd: House	60,236	62,610	2,375	3.9	711	720	9	1.3	1.18	1.15
Ag Hmstd: Land	43,449	45,427	1,978	4.6	213	211	-2	-0.9	0.49	0.46
Ag NonHmstd	62,934	68,827	5,893	9.4	702	723	21	3.0	1.11	1.05
New Con: Res HS	0	378,589	378,589	0.0	0	4,503	4,503	0.0	0.00	1.19
New Const: Other	0	253,719	253,719	0.0	0	6,558	6,558	0.0	0.00	2.58
<b>Total</b>	<b>26,489,423</b>	<b>29,253,866</b>	<b>2,764,443</b>	<b>10.4</b>	<b>459,858</b>	<b>485,243</b>	<b>25,385</b>	<b>5.5</b>	<b>1.74</b>	<b>1.66</b>

**Tax Base**

**Tax Rates**

					Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	325,567	352,908	27,341	8.4	County	50.58	48.76	0.000	0.00
(-) TIF Tax Capacity	7,166	7,404	237	3.3	City/Town	29.20	28.07	0.068	0.06
(-) FD Contrib Tax Cap	38,065	39,316	1,251	3.3	School District	22.19	21.03	1.650	1.740
(=) Taxable Tax Capacity	280,336	306,188	25,852	9.2	Special District	9.27	8.84	0.000	0.00
FD Distrib Tax Cap	12,758	13,889	1,131	8.9	<b>Total</b>	<b>111.23</b>	<b>106.70</b>	<b>1.718</b>	<b>1.806</b>

**Tax Burdens on  
Hypothetical**

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	173,900	192,100	18,200	10.5	2,017	2,197	180	8.9	1.159	1.143
Res Hmstd: Avg Val	260,700	288,000	27,300	10.5	3,210	3,480	270	8.4	1.231	1.208
Res Hmstd: Hi Val	347,600	384,000	36,400	10.5	4,404	4,764	360	8.2	1.266	1.240
Res Hmstd: Ex-Hi Val	521,500	576,100	54,600	10.5	6,756	7,391	634	9.4	1.295	1.282
Apartment (Mkt rate)	300,000	326,700	26,700	8.9	5,521	4,948	-573	-10.0	1.840	1.514
Comm/Ind: Lo Val	150,000	147,300	-2,700	-1.8	4,165	4,045	-120	-2.9	2.776	2.745
Comm/Ind: Med Val	300,000	294,600	-5,400	-1.8	9,633	9,326	-307	-3.2	3.210	3.165
Comm/Ind: Hi Val	1,000,000	982,000	-18,000	-1.8	35,148	34,078	-1,070	-3.0	3.514	3.470



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	11,070,633	12,254,360	1,183,727	10.7	123,454	136,330	12,876	10.4	1.12	1.11
Res NonHmstd 1Un	361,848	404,934	43,085	11.9	4,543	4,994	451	9.9	1.26	1.23
Res NonHmstd 2-3	128,718	139,333	10,615	8.2	1,962	2,081	119	6.1	1.52	1.49
Reg Apartments	799,830	883,812	83,982	10.5	14,555	13,507	-1,048	-7.2	1.82	1.53
Low-income Apts	212,156	234,432	22,276	10.5	2,755	3,607	853	30.9	1.30	1.54
Seasonal Rec	9,370	10,007	638	6.8	145	151	6	3.9	1.55	1.51
Com/Ind Lo Tier	302,767	308,131	5,364	1.8	8,307	8,375	68	0.8	2.74	2.72
Com/Ind Hi Tier	3,167,499	3,410,280	242,781	7.7	113,790	121,124	7,334	6.4	3.59	3.55
Publ U: Elec Gen	35,252	36,133	881	2.5	903	918	15	1.7	2.56	2.54
Publ U: Other	134,977	138,352	3,374	2.5	4,827	4,893	66	1.4	3.58	3.54
Ag Hmstd: House	1,680	1,529	-151	-9.0	18	16	-2	-13.	1.08	1.03
Ag Hmstd: Land	1,029	936	-93	-9.0	3	3	0	-14.	0.32	0.30
Ag NonHmstd	15,407	14,021	-1,387	-9.0	154	137	-17	-10.	1.00	0.98
New Con: Res HS	0	125,490	125,490	0.0	0	1,428	1,428	0.0	0.00	1.14
New Const: Other	0	83,881	83,881	0.0	0	1,851	1,851	0.0	0.00	2.21
<b>Total</b>	<b>16,241,165</b>	<b>18,045,631</b>	<b>1,804,466</b>	<b>11.1</b>	<b>275,416</b>	<b>299,415</b>	<b>23,999</b>	<b>8.7</b>	<b>1.70</b>	<b>1.66</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	201,984	221,854	19,870	9.8	County	54.71 52.33	0.000	0.00
(-) TIF Tax Capacity	12,819	13,927	1,108	8.6	City/Town	27.86 27.25	0.074	0.07
(-) FD Contrib Tax Cap	22,360	24,824	2,464	11.0	School District	20.53 21.11	1.420	1.489
(=) Taxable Tax Capacity	166,805	183,103	16,298	9.8	Special District	6.60 5.96	0.000	0.00
FD Distrib Tax Cap	18,603	20,253	1,650	8.9	<b>Total</b>	<b>109.71 106.65</b>	<b>1.495</b>	<b>1.561</b>

Tax Burdens on  
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	113,700	125,900	12,200	10.7	1,147	1,280	133	11.6	1.008	1.016
Res Hmstd: Avg Val	170,500	188,700	18,200	10.7	1,906	2,105	198	10.4	1.118	1.115
Res Hmstd: Hi Val	227,300	251,600	24,300	10.7	2,666	2,930	265	9.9	1.172	1.164
Res Hmstd: Ex-Hi Val	341,000	377,500	36,500	10.7	4,185	4,583	398	9.5	1.227	1.214
Apartment (Mkt rate)	300,000	331,500	31,500	10.5	5,385	4,937	-448	-8.3	1.795	1.489
Comm/Ind: Lo Val	150,000	161,500	11,500	7.7	4,080	4,448	368	9.0	2.719	2.753
Comm/Ind: Med Val	300,000	323,000	23,000	7.7	9,444	10,164	720	7.6	3.148	3.146
Comm/Ind: Hi Val	1,000,000	1,076,600	76,600	7.7	34,479	36,839	2,359	6.8	3.447	3.421

House Research

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Baseline Preliminary Pay 2003 (Revised 5/14/03)  
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(all figures in \$000s)

CITY OF MINNEAPOLIS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	11,495,749	12,614,042	1,118,292	9.7	164,821	182,234	17,413	10.6	1.43	1.44
Res NonHmstd 1Un	742,726	778,405	35,679	4.8	11,996	12,505	508	4.2	1.62	1.61
Res NonHmstd 2-3	606,770	631,998	25,228	4.2	12,041	12,451	410	3.4	1.98	1.97
Reg Apartments	2,116,896	2,358,060	241,164	11.4	50,050	46,426	-3,624	-7.2	2.36	1.97
Low-income Apts	488,172	543,460	55,288	11.3	7,823	10,700	2,877	36.8	1.60	1.97
Seasonal Rec	289	326	38	13.0	5	6	1	11.7	1.82	1.80
Com/Ind Lo Tier	574,596	566,244	-8,352	-1.5	17,829	17,436	-393	-2.2	3.10	3.08
Com/Ind Hi Tier	5,667,374	5,614,800	-52,573	-0.9	232,982	228,932	-4,050	-1.7	4.11	4.08
Publ U: Elec Gen	67,488	69,176	1,687	2.5	2,040	2,096	56	2.7	3.02	3.03
Publ U: Other	284,004	291,104	7,100	2.5	11,648	11,842	194	1.7	4.10	4.07
Ag Hmstd: House	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd: Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag NonHmstd	507	545	37	7.4	8	8	0	6.2	1.52	1.51
New Con: Res HS	0	134,511	134,511	0.0	0	2,018	2,018	0.0	0.00	1.50
New Const: Other	0	81,800	81,800	0.0	0	1,934	1,934	0.0	0.00	2.36
<b>Total</b>	<b>22,044,572</b>	<b>23,684,471</b>	<b>1,639,899</b>	<b>7.4</b>	<b>511,244</b>	<b>528,587</b>	<b>17,343</b>	<b>3.4</b>	<b>2.32</b>	<b>2.23</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	296,210	309,345	13,134	4.4	County	44.89	43.28	0.000	0.00
(-) TIF Tax Capacity	46,773	47,709	936	2.0	City/Town	63.75	64.64	0.018	0.01
(-) FD Contrib Tax Cap	33,999	35,248	1,250	3.7	School District	33.51	32.84	0.768	0.829
(=) Taxable Tax Capacity	215,438	226,387	10,949	5.1	Special District	10.23	9.96	0.000	0.00
FD Distrib Tax Cap	35,677	38,840	3,164	8.9	<b>Total</b>	<b>152.38</b>	<b>150.73</b>	<b>0.786</b>	<b>0.847</b>

Tax Burdens on  
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	90,800	99,600	9,700	9.7	1,164	1,303	139	11.9	1.282	1.308
Res Hmstd: Avg Val	136,100	149,300	13,200	9.7	1,931	2,139	208	10.8	1.418	1.432
Res Hmstd: Hi Val	181,500	199,200	17,700	9.8	2,699	2,978	279	10.3	1.487	1.495
Res Hmstd: Ex-Hi Val	272,300	298,800	26,500	9.7	4,236	4,653	417	9.9	1.555	1.557
Apartment (Mkt rate)	300,000	334,200	34,200	11.4	7,093	6,580	-513	-7.2	2.364	1.968
Comm/Ind: Lo Val	150,000	148,600	-1,400	-0.9	4,654	4,576	-79	-1.7	3.102	3.079
Comm/Ind: Med Val	300,000	297,200	-2,800	-0.9	10,821	10,621	-200	-1.8	3.606	3.573
Comm/Ind: Hi Val	1,000,000	990,700	-9,300	-0.9	39,597	38,897	-701	-1.8	3.959	3.926

House Research

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Baseline Preliminary Pay 2003 (Revised 5/14/03)  
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CITY OF ST. PAUL

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	7,619,207	8,532,008	912,801	12.0	89,251	94,087	4,836	5.4	1.17	1.10
Res NonHmstd 1Un	362,604	415,547	52,943	14.6	4,997	5,327	330	6.6	1.38	1.28
Res NonHmstd 2-3	256,434	273,990	17,556	6.8	4,353	4,335	-18	-0.4	1.70	1.58
Reg Apartments	1,037,364	1,202,305	164,941	15.9	21,032	19,026	-2,006	-9.5	2.03	1.58
Low-income Apts	345,413	400,334	54,921	15.9	4,752	6,335	1,583	33.3	1.38	1.58
Seasonal Rec	1,192	1,252	60	5.0	20	20	0	-1.2	1.70	1.60
Com/Ind Lo Tier	381,944	391,006	9,062	2.4	10,889	10,702	-187	-1.7	2.85	2.74
Com/Ind Hi Tier	2,426,214	2,578,080	151,866	6.3	91,638	93,488	1,850	2.0	3.78	3.63
Publ U: Elec Gen	48,035	49,236	1,201	2.5	1,292	1,270	-22	-1.7	2.69	2.58
Publ U: Other	166,783	170,953	4,170	2.5	6,298	6,197	-100	-1.6	3.78	3.63
Ag Hmstd: House	50	52	2	4.2	0	0	0	-6.1	0.98	0.88
Ag Hmstd: Land	78	81	3	4.2	0	0	0	-8.6	0.42	0.37
Ag NonHmstd	608	634	26	4.2	8	8	0	-3.2	1.30	1.21
New Con: Res HS	0	44,669	44,669	0.0	0	540	540	0.0	0.00	1.21
New Const: Other	0	42,307	42,307	0.0	0	1,068	1,068	0.0	0.00	2.52
<b>Total</b>	<b>12,645,926</b>	<b>14,102,454</b>	<b>1,456,528</b>	<b>11.5</b>	<b>234,531</b>	<b>242,405</b>	<b>7,874</b>	<b>3.4</b>	<b>1.85</b>	<b>1.72</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	160,615	175,953	15,338	9.5	County	49.95	47.78	0.000	0.00
(-) TIF Tax Capacity	15,018	16,015	997	6.6	City/Town	37.95	34.98	0.000	0.00
(-) FD Contrib Tax Cap	11,884	16,171	4,286	36.1	School District	34.81	31.30	0.726	0.694
(=) Taxable Tax Capacity	133,712	143,767	10,055	7.5	Special District	7.61	6.99	0.000	0.00
FD Distrib Tax Cap	33,783	36,779	2,996	8.9	<b>Total</b>	<b>130.32</b>	<b>121.05</b>	<b>0.726</b>	<b>0.694</b>

Tax Burdens on  
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	81,400	91,200	12.0	821	877	56	6.8	1.008	0.961	
Res Hmstd: Avg Val	122,000	136,600	12.0	1,416	1,499	83	5.9	1.160	1.097	
Res Hmstd: Hi Val	162,600	182,100	12.0	2,011	2,122	111	5.5	1.236	1.165	
Res Hmstd: Ex-Hi Val	244,000	273,200	12.0	3,204	3,370	166	5.2	1.313	1.233	
Apartment (Mkt rate)	300,000	347,700	15.9	6,082	5,502	-580	-9.5	2.027	1.582	
Comm/Ind: Lo Val	150,000	159,400	6.3	4,276	4,446	170	4.0	2.850	2.789	
Comm/Ind: Med Val	300,000	318,800	6.3	9,942	10,227	285	2.9	3.313	3.207	
Comm/Ind: Hi Val	1,000,000	1,062,600	6.3	36,381	37,199	818	2.2	3.638	3.500	

## Baseline 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
177	Comm competitive zone: <150K	1.500	300	4	7

**House Research**

<b>Simulation</b>	<b>3E4</b>	<b>Baseline</b>	<b>Preliminary Pay 2003 (Revised 5/14/03)</b>			<b>Page 33</b>
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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>				<b>325,151,649</b>	<b>3,750,085</b>	<b>5,028,465</b>

## 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	16
128 Ag Hmstd HGA: <76K	1.000	6,099,460	60,995	45,217
129 Ag Hmstd HGA: 76K-500K	1.000	2,628,019	26,280	31,068
130 Ag Hmstd HGA: >500K	1.250	34,205	428	490
131 Farm 1b Hmstd land <32K	0.450	943	4	2
132 Ag Hmstd land & bldgs: <115K	0.550	9,468,127	52,075	25,586
133 Ag Hmstd l & b: 115K-345K	0.550	8,950,434	49,227	53,514
134 Ag Hmstd l & b: 345K-600K	0.550	3,177,632	17,477	17,088
135 Ag Hmstd land & bldgs: >600K	1.000	2,748,037	27,480	26,595
137 Ag Non-homestead	1.000	10,025,649	100,256	100,464
138 Migrant Housing: <500K	1.000	743	7	8
143 Timberlands	1.000	869,771	8,698	9,441
144 Non-comm seasonal-rec-res: <76K	1.000	6,892,779	68,928	81,685
145 Non-comm seasonal-rec-res: 76K-500K	1.000	3,562,245	35,622	50,138
146 Non-comm seasonal-rec-res: >500K	1.250	165,427	2,068	2,795
149 Res 1b Hmstd <32K	0.450	184,229	829	837
150 Res Hmstd: <76K	1.000	97,227,110	972,271	975,576
151 Res Hmstd: 76K-500K	1.000	109,805,136	1,098,051	1,379,007
152 Res Hmstd: > 500K	1.250	3,679,286	45,991	54,425
154 Res Non-hmstd 1 unit: <76K	1.000	5,642,333	56,423	73,908
155 Res Non-hmstd 1 unit: 76K - 500K	1.000	3,445,802	34,458	43,154
156 Res Non-hmstd 1 unit: >500K	1.250	300,292	3,754	4,447
158 Res Non-hmstd 2-3 units	1.250	3,599,794	44,997	58,182
161 Regular apartments (4a)	1.250	12,520,752	156,509	208,369
162 Regular apartments - New Cnstr	1.250	33,837	423	482
163 Low income apartments (4d)	1.250	3,263,675	40,796	55,330
164 Non-profit/Comm Serv	1.500	34,320	515	741
165 Student housing	1.000	22,428	224	325
166 Manufactured home park land	1.250	451,499	5,644	6,923
168 Comm seasonal-rec-res: 1c	1.000	382,761	3,828	3,747
169 Comm seasonal-rec-res: 4c <500K	1.000	227,402	2,274	3,579
170 Comm seasonal-rec-res: 4c >500K	1.250	53,025	663	978
171 Bed & Breakfast	1.250	13,061	163	195
172 Qualifying golf courses	1.250	187,120	2,339	2,587
175 Commercial: <150K	1.500	6,872,818	103,092	191,323
176 Commercial: >150K	2.000	30,050,379	601,008	1,099,797
177 Comm competitive zone: <150K	1.500	317	5	7
178 Comm competitive zone: >150K	2.000	294	6	7
179 Comm border city: <150K	1.500	39,525	593	911
180 Comm border city: >150K	2.000	64,959	1,299	1,494

**House Research**

<b>Simulation</b>	<b>3E4</b>	<b>Baseline</b>	<b>Preliminary Pay 2003 (Revised 5/14/03)</b>			<b>Page 35</b>
<b>5/15/2003</b>	<b>6:30 PM</b>	<b>Alternative</b>	<b>Projected Pay 2004: Current Law (Revised)</b>			(all figures in \$000s)
182	Industrial pref: <150K		1.500	1,175,000	17,625	33,204
183	Industrial pref: >150K		2.000	10,933,530	218,671	402,572
186	Ind border city: <150K		1.500	1,294	19	30
187	Ind border city: >150K		2.000	33,022	660	759
189	Publ Util: land & bldgs <150K		1.500	80,688	1,210	2,170
190	Publ Util: land & bldgs >150K		2.000	739,368	14,787	26,527
191	Publ Util: Electric Generat Mach		2.000	1,556,438	31,129	39,530
192	Publ Util: machinery (non-generat)		2.000	901,858	18,037	30,954
194	Railroad <150K		1.500	26,492	397	726
195	Railroad >150K		2.000	478,195	9,564	17,277
197	Mineral		2.000	2,513	50	112
198	Misc class 5		2.000	1,649	33	68
201	Personal: 3f		1.000	8,711	87	101
202	Non-comm aircraft hangars		1.500	44,835	673	1,146
203	Pers: It31 tools&mach excl elec gen		2.000	118,332	2,367	4,021
205	Pers: It32 struct/leased		1.000	39,520	395	494
206	Pers: It32 str/lease		1.000	1,202	12	17
208	Pers: It32 struct/leased land-C/I		2.000	35,158	703	1,282
211	Pers: It41 struct/leased land - C/I		2.000	375,001	7,500	10,240
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
219	Pers: It43 leased real estate - non C/I		1.500	7,162	107	168
220	Pers: Item 43 leased real estate - C/I		2.000	303,041	6,061	9,591
221	Pers: Item 44 electric util trans lines		2.000	1,436,787	28,736	51,735
222	Pers: Item 44 electric util distri lines		2.000	179,455	3,589	6,664
223	Pers: Item 45 syst/gas utils		2.000	1,676,960	33,539	57,382
224	Pers: Item 46 syst/water utils		2.000	2,392	48	89
225	Pers: Item 48 misc		2.000	43,861	877	1,533
1128	New Constr: Ag Hmstd HGA: <76K		1.000	33,611	336	266
1129	New Constr: Ag Hmstd HGA:		1.000	63,558	636	767
1130	New Constr: Ag Hmstd HGA: >500K		1.250	2,129	27	27
1132	New Con: Ag Hmstd land&bldgs:		0.550	51,569	284	151
1133	New Con: Ag Hmstd l & b:		0.550	113,695	625	698
1134	New Con: Ag Hmstd l & b:		0.550	2,717	15	16
1135	New Con: Ag Hmstd land&bldgs:		1.000	12,770	128	126
1137	New Con: Ag Non-homestead		1.000	23,187	232	236
1144	New Con: Noncom seas-rec-res: <76K		1.000	114,654	1,147	1,372
1145	NewCon: Noncom seas-rec-res:		1.000	164,786	1,648	2,322
1146	NewCon: Noncom seas-rec-res: >500K		1.250	10,309	129	168
1150	New Constr: Res Hmstd: <76K		1.000	1,996,029	19,960	19,439
1151	New Constr: Res Hmstd: 76K-500K		1.000	3,082,260	30,823	38,626
1154	New Constr: Res Non-hmstd 1 unit:		1.000	493,546	4,935	6,335
1155	NewCon: Res Nonhm 1 unit: 76K -		1.000	612,087	6,121	7,557
1156	NewCon: Res Nonhm 1 unit: > 500K		1.250	36,423	455	528

**House Research**

<b>Simulation</b>	<b>3E4</b>	<b>Baseline</b>	<b>Preliminary Pay 2003 (Revised 5/14/03)</b>			<b>Page 36</b>
<b>5/15/2003</b>	<b>6:30 PM</b>	<b>Alternative</b>	<b>Projected Pay 2004: Current Law (Revised)</b>			<b>(all figures in \$000s)</b>
1158	New Constr: Res Non-hmstd 2-3 units	1.250	322,973	4,037	5,133	
1162	New Constr: Regular apartments	1.250	521,549	6,519	8,305	
1164	NewCon: Non-profit/Comm Serv	1.500	1,129	17	26	
1165	New Constr: Student housing	1.000	1,081	11	16	
1166	New Constr: Manufactured home park	1.250	1,390	17	21	
1168	New Con: Comm seasonal-rec-res: 1c	1.000	11,706	117	115	
1169	New Con: Comm seas-rec-res: 4c	1.000	4,023	40	68	
1170	New Con: Comm seas-rec-res: 4c	1.250	747	9	15	
1171	New Constr: Bed & Breakfast	1.250	95	1	1	
1175	New Constr: Commercial <150K	1.500	110,314	1,655	2,957	
1176	New Constr: Commercial >150K	2.000	961,558	19,231	34,286	
1179	New Constr: Comm border city: <150K	1.500	791	12	18	
1180	New Constr: Comm border city: >150K	2.000	2,912	58	67	
1182	New Constr: Industrial <150K	1.500	19,597	294	514	
1183	New Constr: Industrial >150K	2.000	273,312	5,466	10,074	
1201	New Constr: Personal: 3f	1.000	14	0	0	
<b>State Total</b>			361,986,856	4,127,621	5,449,086	



**Baseline 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	

**Alternative Levy Summary**

*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC	1,901,082	1,212,734	158,716	1,003,891	197,387	609,093	5,082,903
Certified MKV	2,904	15,949	45	435,214	0	0	454,111
Fiscal Disparities Levy	113,382	106,151	1,270	106,235	24,247	0	351,284
Disparity Reduction Aid	10,050	0	661	8,209	0	0	18,920
Spread NTC Levy	1,777,651	1,106,584	156,784	924,131	178,140	609,093	4,752,383
Spread MKV Levy	2,904	15,949	45	400,529	0	0	419,426
Tax Incr Financing Levy							285,189
	<b>Homestead Credit</b>	313,978		<b>Taconite credit</b>		16,604	
	<b>Agricultural</b>	24,030		<b>Disparity Reduction</b>		4,566	