

House Research Simulation Report: Property Tax

Simulation #3F1

Date 5/7/2003

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DESCRIPTION

BASELINE: Preliminary Pay 2003

ALTERNATIVE: Projected Pay 2004: House Tax & Transportation Bills

This report is a projection of property taxes payable in 2004 under the provisions of the House tax bill as of 5/6/03 (incorporating also the effects of the elimination of regional rail authorities in the House transportation finance bill). Market value assumptions for pay 2004 are the same as for the pay 2004 baseline run (#3E3). Levy projections start from the simulation #3E3 baseline, building in the effects of House levy limits and aid reductions. School levies do not reflect the impacts of the House E-12 Finance bill.

KEY POINTS

- **Statewide, property taxes are projected to increase by \$490 million, or 9.7%**, according to the simulation. Approximately \$141 million of the \$490 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 12.4% in Greater Minnesota and 8.4% in the Metro area.
- **Statewide property tax impacts by property type vary from -7% to +36%**. Impacts on the largest property types are 11.6% on existing residential homesteads, -6.7% on existing regular apartments, 2.8% on existing commercial-industrial property, and 5.6% 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**

- **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: House Tax & Transportation Bills**

- **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.
- Baseline **county, city, and town levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. Levy limits were modeled for counties and affected cities, and with levies presumed to be at limits unless the levy limit was greater than the baseline levy amount (adjusted for aid cuts). Town levies are the same as baseline.
- Baseline **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 baseline levies for the metro agencies were adjusted to reflect the reduced levy authority in the bill. The baseline levies for regional rail authorities were eliminated.
- **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
Residential Homestead:		
<\$500,000	1.0%	1.0%
>\$500,000	1.25	1.25
Residential Non-homestead:		
Single unit:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
2-3 unit and undeveloped land	1.25	1.25
Apartments:		
Regular	1.5	1.25
Low-income	1.0	1.25
Commercial-Industrial-Public Utility:		
<\$150,000	1.5	1.5
>\$150,000	2.0	2.0
Electric generation machinery	2.0	2.0
Seasonal Recreational Commercial:		
Homestead resorts (1c)	1.0	1.0
Seasonal resorts (4c):		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Seasonal Recreational Residential:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Disabled homestead	0.45	0.45
Agricultural land & buildings:		
Homestead:		
<\$600,000	0.55	0.55
>\$600,000	1.0	1.0
Nonhomestead	1.0	1.0
Credits:		
Homestead:		
Rate	0.4%	0.4%
Maximum	\$304	\$304
Phase-out rate	0.09%	0.09%
Agricultural:		
Rate	0.3%	0.3%
Maximum	\$345	\$345
Phase-out rate	0.05%	0.05%

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Baseline Preliminary Pay 2003
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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	2,192,424	2,447,061	254,637	11.6	1.15	1.16
Res NonHmstd 1Un	8,557,668	9,388,426	830,758	9.7	112,821	123,940	11,119	9.9	1.32	1.32
Res NonHmstd 2-3	3,866,001	4,123,916	257,915	6.7	63,593	67,938	4,345	6.8	1.64	1.65
Reg Apartments	11,455,225	12,554,590	1,099,365	9.6	228,727	213,317	-15,409	-6.7	2.00	1.70
Low-income Apts	2,979,481	3,263,675	284,194	9.5	41,901	56,932	15,031	35.9	1.41	1.74
Seasonal Rec	10,462,907	11,569,652	1,106,744	10.6	138,183	149,128	10,944	7.9	1.32	1.29
Com/Ind Lo Tier	7,926,443	8,115,447	189,004	2.4	224,303	230,476	6,173	2.8	2.83	2.84
Com/Ind Hi Tier	40,958,745	42,321,601	1,362,856	3.3	1,516,073	1,559,234	43,161	2.8	3.70	3.68
Publ U: Elec Gen	1,545,468	1,556,438	10,970	0.7	40,023	39,799	-224	-0.6	2.59	2.56
Publ U: Other	5,018,556	5,135,839	117,283	2.3	178,827	181,332	2,505	1.4	3.56	3.53
Ag Hmstd: House	8,097,036	8,773,652	676,616	8.4	70,810	76,606	5,796	8.2	0.87	0.87
Ag Hmstd: Land	22,705,225	24,345,173	1,639,948	7.2	115,945	121,703	5,758	5.0	0.51	0.50
Ag NonHmstd	10,214,986	10,896,164	681,178	6.7	104,941	109,532	4,591	4.4	1.03	1.01
New Con: Res HS	0	5,571,835	5,571,835	0.0	0	64,879	64,879	0.0	0.00	1.16
New Const: Other	0	3,474,687	3,474,687	0.0	0	76,324	76,324	0.0	0.00	2.20
Total	325,151,649	361,986,856	36,835,208	11.3	5,028,570	5,518,201	489,630	9.7	1.55	1.52

Tax Base

Tax Rates

					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	49.59	0.010	0.00
(-) TIF Tax Capacity	215,546	229,217	13,671	6.3	City/Town	35.69	35.97	0.052	0.05
(-) FD Contrib Tax Cap	233,133	253,864	20,731	8.9	School District	25.81	25.35	1.137	1.270
(=) Taxable Tax Capacity	3,301,406	3,644,539	343,133	10.4	Special District	5.19	4.48	0.000	0.00
FD Distrib Tax Cap	233,133	253,864	20,732	8.9	Total	117.27	115.39	1.200	1.330

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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	729,045	93,484	14.7	1.03	1.09
Res NonHmstd 1Un	3,523,627	3,834,628	311,001	8.8	45,492	50,954	5,463	12.0	1.29	1.33
Res NonHmstd 2-3	1,282,249	1,358,086	75,838	5.9	20,585	22,388	1,802	8.8	1.61	1.65
Reg Apartments	1,894,802	2,024,483	129,681	6.8	37,786	35,434	-2,351	-6.2	1.99	1.75
Low-income Apts	816,376	859,197	42,821	5.2	11,554	15,616	4,062	35.2	1.42	1.82
Seasonal Rec	10,147,754	11,230,647	1,082,894	10.7	133,219	144,006	10,788	8.1	1.31	1.28
Com/Ind Lo Tier	4,412,774	4,544,112	131,338	3.0	124,794	129,971	5,177	4.1	2.83	2.86
Com/Ind Hi Tier	7,986,283	8,437,411	451,128	5.6	290,793	309,260	18,466	6.4	3.64	3.67
Publ U: Elec Gen	1,249,324	1,252,890	3,567	0.3	32,309	31,821	-489	-1.5	2.59	2.54
Publ U: Other	3,050,856	3,118,946	68,090	2.2	106,287	107,581	1,294	1.2	3.48	3.45
Ag Hmstd: House	7,067,066	7,661,100	594,034	8.4	61,102	66,404	5,303	8.7	0.86	0.87
Ag Hmstd: Land	21,677,291	23,226,427	1,549,137	7.1	111,636	117,243	5,607	5.0	0.51	0.50
Ag NonHmstd	9,563,108	10,190,738	627,630	6.6	98,108	102,525	4,416	4.5	1.03	1.01
New Con: Res HS	0	2,487,750	2,487,750	0.0	0	28,079	28,079	0.0	0.00	1.13
New Const: Other	0	1,552,303	1,552,303	0.0	0	31,273	31,273	0.0	0.00	2.01
Total	134,157,678	148,717,101	14,559,423	10.9	1,709,226	1,921,599	212,373	12.4	1.27	1.29

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	1,412,951	1,561,276	148,325	10.5		58.78	57.98	0.005	0.00	
(-) TIF Tax Capacity	40,269	43,748	3,478	8.6	City/Town	32.87	33.66	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	Total	117.33	117.19	0.625	0.870	

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	636	67	11.8	0.835	0.858	
Res Hmstd: Avg Val	102,100	111,200	8.9	981	1,128	146	14.9	0.961	1.013	
Res Hmstd: Hi Val	136,100	148,200	8.9	1,432	1,627	195	13.6	1.052	1.097	
Res Hmstd: Ex-Hi Val	204,200	222,300	8.9	2,335	2,626	291	12.5	1.143	1.181	
Apartment (Mkt rate)	300,000	320,500	6.8	5,467	4,974	-494	-9.0	1.822	1.551	
Seas Rec: Lo Val	50,000	55,300	10.6	695	764	68	9.8	1.390	1.381	
Seas Rec: Hi Val	150,000	166,000	10.7	2,328	2,575	248	10.6	1.551	1.551	
Comm/Ind: Lo Val	150,000	158,500	5.7	3,957	4,240	283	7.2	2.638	2.675	
Comm/Ind: Med Val	300,000	316,900	5.6	9,202	9,749	547	5.9	3.067	3.076	
Comm/Ind: Hi Val	1,000,000	1,056,500	5.7	33,678	35,467	1,790	5.3	3.367	3.357	

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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	1,556,863	1,718,016	161,154	10.4	1.20	1.19
Res NonHmstd 1Un	5,034,041	5,553,798	519,757	10.3	67,330	72,986	5,656	8.4	1.34	1.31
Res NonHmstd 2-3	2,583,752	2,765,830	182,078	7.0	43,008	45,551	2,542	5.9	1.66	1.65
Reg Apartments	9,560,423	10,530,107	969,684	10.1	190,941	177,883	-13,058	-6.8	2.00	1.69
Low-income Apts	2,163,104	2,404,478	241,374	11.2	30,347	41,316	10,969	36.1	1.40	1.72
Seasonal Rec	315,153	339,004	23,851	7.6	4,965	5,121	156	3.2	1.58	1.51
Com/Ind Lo Tier	3,513,669	3,571,335	57,666	1.6	99,509	100,505	996	1.0	2.83	2.81
Com/Ind Hi Tier	32,972,462	33,884,190	911,728	2.8	1,225,280	1,249,974	24,695	2.0	3.72	3.69
Publ U: Elec Gen	296,144	303,548	7,404	2.5	7,713	7,978	265	3.4	2.60	2.63
Publ U: Other	1,967,701	2,016,893	49,193	2.5	72,540	73,751	1,211	1.7	3.69	3.66
Ag Hmstd: House	1,029,970	1,112,552	82,582	8.0	9,708	10,202	494	5.1	0.94	0.92
Ag Hmstd: Land	1,027,935	1,118,746	90,811	8.8	4,309	4,460	151	3.5	0.42	0.40
Ag NonHmstd	651,878	705,426	53,548	8.2	6,832	7,007	175	2.6	1.05	0.99
New Con: Res HS	0	3,084,085	3,084,085	0.0	0	36,801	36,801	0.0	0.00	1.19
New Const: Other	0	1,922,384	1,922,384	0.0	0	45,051	45,051	0.0	0.00	2.34
Total	190,993,971	213,269,755	22,275,785	11.7	3,319,344	3,596,601	277,257	8.4	1.74	1.69

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	43.62	0.013	0.01
(-) TIF Tax Capacity	175,276	185,469	10,193	5.8	City/Town	37.69	37.61	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	6.53	0.000	0.00
FD Distrib Tax Cap	231,715	252,262	20,547	8.9	Total	117.22	114.12	1.484	1.557

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	1,422	148	11.6	1.091	1.099	
Res Hmstd: Avg Val	175,000	194,000	10.9	2,096	2,318	222	10.6	1.197	1.194	
Res Hmstd: Hi Val	233,200	258,500	10.8	2,917	3,213	295	10.1	1.250	1.242	
Res Hmstd: Ex-Hi Val	349,900	387,800	10.8	4,563	5,006	442	9.7	1.304	1.290	
Apartment (Mkt rate)	300,000	330,400	10.1	5,720	5,227	-493	-8.6	1.906	1.582	
Comm/Ind: Lo Val	150,000	154,100	2.7	4,191	4,300	109	2.6	2.794	2.790	
Comm/Ind: Med Val	300,000	308,300	2.8	9,705	9,910	205	2.1	3.235	3.214	
Comm/Ind: Hi Val	1,000,000	1,027,700	2.8	35,438	36,082	644	1.8	3.543	3.510	

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NORTHWEST CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	3,151,921	3,326,146	174,225	5.5	38,285	43,193	4,908	12.8	1.21	1.30
Res NonHmstd 1Un	206,431	219,238	12,807	6.2	3,084	3,421	337	10.9	1.49	1.56
Res NonHmstd 2-3	82,051	84,926	2,875	3.5	1,412	1,511	99	7.0	1.72	1.78
Reg Apartments	195,041	202,667	7,626	3.9	4,110	3,941	-170	-4.1	2.11	1.94
Low-income Apts	81,342	84,031	2,689	3.3	1,211	1,633	423	34.9	1.49	1.94
Seasonal Rec	79,149	88,014	8,865	11.2	1,257	1,409	152	12.1	1.59	1.60
Com/Ind Lo Tier	458,912	472,530	13,618	3.0	13,187	13,797	610	4.6	2.87	2.92
Com/Ind Hi Tier	616,628	644,921	28,293	4.6	20,309	21,001	692	3.4	3.29	3.26
Publ U: Elec Gen	23,543	24,132	589	2.5	467	491	23	5.0	1.99	2.03
Publ U: Other	89,164	91,393	2,229	2.5	3,341	3,493	152	4.6	3.75	3.82
Ag Hmstd: House	15,736	16,906	1,169	7.4	185	214	29	15.8	1.18	1.27
Ag Hmstd: Land	21,656	23,031	1,375	6.3	148	168	20	13.4	0.68	0.73
Ag NonHmstd	24,131	23,914	-218	-0.9	350	363	12	3.5	1.45	1.52
New Con: Res HS	0	82,336	82,336	0.0	0	1,142	1,142	0.0	0.00	1.39
New Const: Other	0	67,189	67,189	0.0	0	1,795	1,795	0.0	0.00	2.67
Total	5,045,706	5,451,373	405,667	8.0	87,348	97,572	10,223	11.7	1.73	1.79

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	61,068	65,686	4,618	7.6	County	63.86	61.99	0.000	0.00
(-) TIF Tax Capacity	2,997	3,275	278	9.3	City/Town	51.53	57.28	0.051	0.05
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.40	22.70	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	Total	142.41	145.51	0.556	0.849

**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	47,900	50,500	2,600	5.4	517	576	59	11.3	1.079	1.140
Res Hmstd: Avg Val	71,800	75,800	4,000	5.6	775	864	89	11.5	1.079	1.140
Res Hmstd: Hi Val	95,700	101,000	5,300	5.5	1,130	1,274	144	12.8	1.180	1.261
Res Hmstd: Ex-Hi Val	143,500	151,400	7,900	5.5	1,880	2,095	215	11.5	1.310	1.384
Apartment (Mkt rate)	300,000	311,700	11,700	3.9	6,575	5,934	-641	-9.7	2.191	1.903
Comm/Ind: Lo Val	150,000	156,900	6,900	4.6	4,511	4,858	347	7.7	3.007	3.096
Comm/Ind: Med Val	300,000	313,800	13,800	4.6	10,498	11,199	702	6.7	3.499	3.568
Comm/Ind: Hi Val	1,000,000	1,045,900	45,900	4.6	38,436	40,790	2,354	6.1	3.843	3.899

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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	27,576	2,177	8.6	0.83	0.83
Res NonHmstd 1Un	190,926	207,855	16,929	8.9	2,084	2,225	142	6.8	1.09	1.07
Res NonHmstd 2-3	52,385	56,420	4,035	7.7	662	698	36	5.5	1.26	1.24
Reg Apartments	5,816	6,446	631	10.8	80	72	-8	-10.	1.38	1.11
Low-income Apts	268	304	36	13.3	3	5	1	40.9	1.26	1.57
Seasonal Rec	1,786,213	1,990,229	204,016	11.4	22,013	23,643	1,630	7.4	1.23	1.19
Com/Ind Lo Tier	108,437	113,141	4,704	4.3	2,598	2,638	40	1.6	2.40	2.33
Com/Ind Hi Tier	115,018	116,779	1,760	1.5	3,726	3,696	-30	-0.8	3.24	3.16
Publ U: Elec Gen	4,703	4,821	118	2.5	102	102	-1	-0.6	2.17	2.11
Publ U: Other	385,434	395,070	9,636	2.5	12,627	12,614	-13	-0.1	3.28	3.19
Ag Hmstd: House	978,135	1,050,762	72,627	7.4	8,145	8,648	503	6.2	0.83	0.82
Ag Hmstd: Land	3,471,196	3,688,821	217,625	6.3	18,179	18,832	653	3.6	0.52	0.51
Ag NonHmstd	1,979,318	2,061,401	82,083	4.1	21,273	21,594	321	1.5	1.07	1.05
New Con: Res HS	0	136,383	136,383	0.0	0	1,185	1,185	0.0	0.00	0.87
New Const: Other	0	123,501	123,501	0.0	0	1,450	1,450	0.0	0.00	1.17
Total	12,152,765	13,287,535	1,134,770	9.3	116,892	124,978	8,086	6.9	0.96	0.94

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	113,179	123,783	10,604	9.4	County	59.54	57.58	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	Total	102.70	98.58	0.526	0.797

**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	8.5	477	508	31	6.5	0.679	0.666	
Res Hmstd: Avg Val	105,200	114,100	8.5	858	946	88	10.3	0.815	0.829	
Res Hmstd: Hi Val	140,200	152,100	8.5	1,267	1,385	118	9.3	0.904	0.910	
Res Hmstd: Ex-Hi Val	210,400	228,200	8.5	2,089	2,264	176	8.4	0.992	0.992	
Seas Rec: Lo Val	50,000	55,700	11.4	622	666	43	7.0	1.244	1.195	
Seas Rec: Hi Val	150,000	167,100	11.4	2,108	2,283	175	8.3	1.405	1.366	
Comm/Ind: Lo Val	150,000	152,300	1.5	3,613	3,586	-27	-0.7	2.408	2.354	
Comm/Ind: Med Val	300,000	304,600	1.5	8,404	8,305	-100	-1.2	2.801	2.726	
Comm/Ind: Hi Val	1,000,000	1,015,300	1.5	30,764	30,322	-441	-1.4	3.076	2.986	

House Research

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NORTH CENTRAL CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	2,225,959	2,443,187	217,228	9.8	22,240	24,827	2,587	11.6	1.00	1.02
Res NonHmstd 1Un	186,993	206,977	19,984	10.7	2,392	2,676	285	11.9	1.28	1.29
Res NonHmstd 2-3	69,238	73,700	4,462	6.4	1,089	1,158	68	6.3	1.57	1.57
Reg Apartments	94,350	99,209	4,859	5.1	1,936	1,713	-223	-11.	2.05	1.73
Low-income Apts	58,814	61,129	2,315	3.9	856	1,122	266	31.1	1.45	1.84
Seasonal Rec	961,064	1,071,973	110,910	11.5	12,858	13,749	892	6.9	1.34	1.28
Com/Ind Lo Tier	381,425	390,527	9,102	2.4	10,716	10,870	154	1.4	2.81	2.78
Com/Ind Hi Tier	631,445	672,021	40,577	6.4	22,344	23,155	811	3.6	3.54	3.45
Publ U: Elec Gen	828	849	21	2.5	26	26	1	2.5	3.12	3.12
Publ U: Other	74,215	76,071	1,855	2.5	2,871	2,928	56	2.0	3.87	3.85
Ag Hmstd: House	18,392	20,136	1,744	9.5	194	203	10	5.0	1.05	1.01
Ag Hmstd: Land	19,495	21,412	1,917	9.8	95	94	-1	-0.9	0.49	0.44
Ag NonHmstd	23,952	26,534	2,582	10.8	249	260	10	4.2	1.04	0.98
New Con: Res HS	0	77,886	77,886	0.0	0	818	818	0.0	0.00	1.05
New Const: Other	0	95,920	95,920	0.0	0	2,146	2,146	0.0	0.00	2.24
Total	4,746,169	5,337,531	591,361	12.5	77,866	85,746	7,880	10.1	1.64	1.61

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	47.47	0.000	0.00
(-) TIF Tax Capacity	2,395	2,605	210	8.8	City/Town	42.24	44.34	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	Total	118.48	114.50	0.269	0.575

**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	500	39	8.4	0.811	0.802	
Res Hmstd: Avg Val	85,200	93,500	9.7	737	836	99	13.5	0.864	0.894	
Res Hmstd: Hi Val	113,600	124,700	9.8	1,106	1,239	133	12.0	0.973	0.993	
Res Hmstd: Ex-Hi Val	170,400	187,000	9.7	1,846	2,045	199	10.8	1.083	1.093	
Apartment (Mkt rate)	300,000	315,400	5.1	5,412	4,696	-717	-13.	1.804	1.488	
Comm/Ind: Lo Val	150,000	159,600	6.4	3,930	4,166	236	6.0	2.619	2.610	
Comm/Ind: Med Val	300,000	319,300	6.4	9,156	9,586	431	4.7	3.051	3.002	
Comm/Ind: Hi Val	1,000,000	1,064,300	6.4	33,543	34,873	1,330	4.0	3.354	3.276	

House Research

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NORTH CENTRAL TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	3,598,484	3,951,053	352,569	9.8	30,102	32,535	2,433	8.1	0.84	0.82
Res NonHmstd 1Un	220,797	240,717	19,920	9.0	2,400	2,536	136	5.7	1.09	1.05
Res NonHmstd 2-3	46,883	47,895	1,012	2.2	639	643	4	0.6	1.36	1.34
Reg Apartments	6,362	6,957	595	9.4	105	93	-12	-11.	1.65	1.34
Low-income Apts	690	690	0	0.0	10	12	2	20.6	1.41	1.70
Seasonal Rec	2,765,940	3,074,012	308,072	11.1	33,506	35,352	1,846	5.5	1.21	1.15
Com/Ind Lo Tier	138,694	146,165	7,471	5.4	3,286	3,313	27	0.8	2.37	2.27
Com/Ind Hi Tier	99,803	110,836	11,033	11.1	3,121	3,256	135	4.3	3.13	2.94
Publ U: Elec Gen	3,970	4,069	99	2.5	110	110	1	0.5	2.77	2.71
Publ U: Other	273,712	280,555	6,843	2.5	9,801	9,616	-184	-1.9	3.58	3.43
Ag Hmstd: House	683,036	750,853	67,817	9.9	6,486	6,747	260	4.0	0.95	0.90
Ag Hmstd: Land	1,089,057	1,190,357	101,299	9.3	5,422	5,464	42	0.8	0.50	0.46
Ag NonHmstd	489,323	539,757	50,434	10.3	5,558	5,742	184	3.3	1.14	1.06
New Con: Res HS	0	154,652	154,652	0.0	0	1,415	1,415	0.0	0.00	0.91
New Const: Other	0	144,485	144,485	0.0	0	1,869	1,869	0.0	0.00	1.29
Total	9,416,751	10,643,054	1,226,303	13.0	100,545	108,702	8,157	8.1	1.07	1.02

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	54.44	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	Total	104.21	97.46	0.186	0.457

**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	70,700	77,600	9.8	467	489	22	4.7	0.660	0.630	
Res Hmstd: Avg Val	106,000	116,400	9.8	847	920	73	8.6	0.799	0.790	
Res Hmstd: Hi Val	141,300	155,100	9.8	1,254	1,350	96	7.7	0.887	0.870	
Res Hmstd: Ex-Hi Val	212,000	232,800	9.8	2,067	2,212	145	7.0	0.975	0.950	
Seas Rec: Lo Val	50,000	55,600	11.2	630	658	28	4.5	1.259	1.183	
Seas Rec: Hi Val	150,000	166,700	11.1	2,131	2,258	128	6.0	1.420	1.354	
Comm/Ind: Lo Val	150,000	166,600	11.1	3,596	3,944	348	9.7	2.397	2.367	
Comm/Ind: Med Val	300,000	333,200	11.1	8,381	9,011	629	7.5	2.793	2.704	
Comm/Ind: Hi Val	1,000,000	1,110,500	11.1	30,713	32,652	1,939	6.3	3.071	2.940	

House Research

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TACONITE CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	1,764,726	1,906,870	142,144	8.1	15,492	21,471	5,979	38.6	0.88	1.13
Res NonHmstd 1Un	118,689	130,966	12,277	10.3	2,006	2,485	478	23.8	1.69	1.90
Res NonHmstd 2-3	36,491	39,577	3,086	8.5	761	929	167	22.0	2.09	2.35
Reg Apartments	54,714	57,273	2,559	4.7	1,351	1,335	-16	-1.2	2.47	2.33
Low-income Apts	51,365	53,334	1,969	3.8	870	1,248	378	43.5	1.69	2.34
Seasonal Rec	110,736	123,166	12,430	11.2	1,828	1,928	100	5.5	1.65	1.57
Com/Ind Lo Tier	245,188	256,318	11,130	4.5	8,106	9,033	927	11.4	3.31	3.52
Com/Ind Hi Tier	279,347	297,901	18,553	6.6	12,293	13,815	1,522	12.4	4.40	4.64
Publ U: Elec Gen	192,058	196,859	4,801	2.5	5,395	5,490	95	1.8	2.81	2.79
Publ U: Other	96,770	99,189	2,419	2.5	3,936	4,138	202	5.1	4.07	4.17
Ag Hmstd: House	3,879	4,248	368	9.5	37	52	15	42.0	0.95	1.23
Ag Hmstd: Land	2,480	2,722	242	9.8	10	14	4	36.8	0.42	0.52
Ag NonHmstd	28,129	30,960	2,831	10.1	457	551	94	20.6	1.63	1.78
New Con: Res HS	0	30,716	30,716	0.0	0	389	389	0.0	0.00	1.27
New Const: Other	0	22,761	22,761	0.0	0	595	595	0.0	0.00	2.61
Total	2,984,571	3,252,859	268,288	9.0	52,543	63,474	10,931	20.8	1.76	1.95

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	75.44	0.000	0.00
(-) TIF Tax Capacity	1,435	1,531	96	6.7	City/Town	72.09	80.20	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	Total	160.35	173.53	0.267	0.577

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	323	116	56.4	0.487	0.705	
Res Hmstd: Avg Val	63,500	68,600	8.0	466	640	174	37.4	0.733	0.933	
Res Hmstd: Hi Val	84,600	91,400	8.0	768	1,034	266	34.6	0.907	1.130	
Res Hmstd: Ex-Hi Val	127,000	137,200	8.0	1,497	1,896	399	26.6	1.178	1.381	
Apartment (Mkt rate)	300,000	314,000	4.7	7,296	6,992	-304	-4.2	2.431	2.226	
Comm/Ind: Lo Val	150,000	160,000	6.7	4,868	5,603	735	15.1	3.245	3.502	
Comm/Ind: Med Val	300,000	319,900	6.6	11,345	12,889	1,544	13.6	3.781	4.029	
Comm/Ind: Hi Val	1,000,000	1,066,400	6.6	41,572	46,903	5,331	12.8	4.157	4.398	

House Research

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TACONITE TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	2,875,765	3,154,276	278,511	9.7	19,866	24,932	5,065	25.5	0.69	0.79
Res NonHmstd 1Un	146,402	159,623	13,221	9.0	1,748	2,095	348	19.9	1.19	1.31
Res NonHmstd 2-3	20,028	18,715	-1,314	-6.6	287	306	19	6.5	1.43	1.63
Reg Apartments	3,286	3,473	188	5.7	51	47	-4	-7.2	1.55	1.36
Low-income Apts	758	835	77	10.2	10	13	3	28.2	1.30	1.51
Seasonal Rec	2,410,145	2,647,985	237,840	9.9	32,404	36,596	4,192	12.9	1.34	1.38
Com/Ind Lo Tier	62,417	64,949	2,532	4.1	1,643	1,746	103	6.3	2.63	2.69
Com/Ind Hi Tier	115,456	118,995	3,539	3.1	4,162	4,456	294	7.1	3.61	3.74
Publ U: Elec Gen	708	726	18	2.5	17	22	5	28.7	2.40	3.01
Publ U: Other	195,205	200,085	4,880	2.5	6,866	7,202	335	4.9	3.52	3.60
Ag Hmstd: House	129,416	140,359	10,943	8.5	626	743	118	18.8	0.48	0.53
Ag Hmstd: Land	137,181	148,275	11,094	8.1	298	338	40	13.5	0.22	0.23
Ag NonHmstd	326,126	366,981	40,854	12.5	3,780	4,339	559	14.8	1.16	1.18
New Con: Res HS	0	80,340	80,340	0.0	0	639	639	0.0	0.00	0.79
New Const: Other	0	83,039	83,039	0.0	0	1,162	1,162	0.0	0.00	1.40
Total	6,422,893	7,188,656	765,763	11.9	71,758	84,636	12,878	17.9	1.12	1.18

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	67,141	74,898	7,757	11.6	County	71.61	76.48	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	Total	110.64	114.19	0.240	0.497

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	337	108	47.0	0.322	0.432
Res Hmstd: Avg Val	106,600	116,900	10,300	9.7	639	836	197	30.9	0.599	0.715
Res Hmstd: Hi Val	142,200	156,000	13,800	9.7	1,073	1,337	264	24.6	0.754	0.857
Res Hmstd: Ex-Hi Val	213,300	234,000	20,700	9.7	1,941	2,337	396	20.4	0.909	0.998
Seas Rec: Lo Val	50,000	54,900	4,900	9.8	662	742	80	12.1	1.323	1.351
Seas Rec: Hi Val	150,000	164,800	14,800	9.9	2,227	2,506	278	12.5	1.484	1.520
Comm/Ind: Lo Val	150,000	154,600	4,600	3.1	3,796	4,019	223	5.9	2.530	2.599
Comm/Ind: Med Val	300,000	309,200	9,200	3.1	8,846	9,301	455	5.1	2.948	3.008
Comm/Ind: Hi Val	1,000,000	1,030,700	30,700	3.1	32,411	33,950	1,540	4.8	3.241	3.293

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	47,663	9,805	25.9	1.16	1.34
Res NonHmstd 1Un	196,641	222,954	26,312	13.4	2,719	3,454	735	27.1	1.38	1.55
Res NonHmstd 2-3	102,321	112,367	10,046	9.8	1,764	2,173	409	23.2	1.72	1.93
Reg Apartments	132,007	133,402	1,395	1.1	2,696	2,565	-131	-4.9	2.04	1.92
Low-income Apts	55,369	55,705	335	0.6	757	1,074	317	41.9	1.37	1.93
Seasonal Rec	67,460	72,857	5,397	8.0	1,123	1,277	153	13.6	1.67	1.75
Com/Ind Lo Tier	178,705	183,775	5,070	2.8	5,173	5,708	535	10.3	2.89	3.11
Com/Ind Hi Tier	484,619	502,782	18,163	3.7	18,550	20,693	2,143	11.6	3.83	4.12
Publ U: Elec Gen	694	711	17	2.5	19	22	3	16.0	2.69	3.04
Publ U: Other	110,284	113,041	2,757	2.5	4,214	4,635	422	10.0	3.82	4.10
Ag Hmstd: House	11,770	12,611	841	7.1	144	170	26	18.2	1.22	1.35
Ag Hmstd: Land	9,238	9,918	681	7.4	51	60	9	18.0	0.55	0.61
Ag NonHmstd	15,424	17,187	1,763	11.4	219	260	40	18.3	1.42	1.51
New Con: Res HS	0	67,336	67,336	0.0	0	945	945	0.0	0.00	1.40
New Const: Other	0	29,869	29,869	0.0	0	851	851	0.0	0.00	2.85
Total	4,617,044	5,082,566	465,522	10.1	75,288	91,551	16,263	21.6	1.63	1.80

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	97.25	0.000	0.00
(-) TIF Tax Capacity	4,882	5,114	233	4.8	City/Town	28.35	30.50	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	Total	138.30	152.40	0.111	0.320

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	6,400	9.1	696	885	189	27.2	0.994	1.158
Res Hmstd: Avg Val	104,900	114,400	9,500	9.1	1,184	1,511	326	27.5	1.129	1.320
Res Hmstd: Hi Val	139,900	152,600	12,700	9.1	1,704	2,139	435	25.6	1.217	1.401
Res Hmstd: Ex-Hi Val	209,900	229,000	19,100	9.1	2,743	3,397	654	23.8	1.306	1.483
Apartment (Mkt rate)	300,000	303,200	3,200	1.1	6,257	5,873	-384	-6.1	2.085	1.936
Comm/Ind: Lo Val	150,000	155,600	5,600	3.7	4,352	4,885	534	12.3	2.901	3.139
Comm/Ind: Med Val	300,000	311,200	11,200	3.7	10,149	11,306	1,158	11.4	3.382	3.633
Comm/Ind: Hi Val	1,000,000	1,037,500	37,500	3.8	37,201	41,278	4,077	11.0	3.720	3.978

House Research

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EAST CENTRAL CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	2,056,094	2,288,071	231,977	11.3	28,309	31,260	2,951	10.4	1.38	1.37
Res NonHmstd 1Un	127,388	138,285	10,896	8.6	2,076	2,212	136	6.5	1.63	1.60
Res NonHmstd 2-3	57,010	62,501	5,491	9.6	1,168	1,243	75	6.5	2.05	1.99
Reg Apartments	69,018	75,194	6,176	8.9	1,672	1,494	-178	-10.	2.42	1.99
Low-income Apts	62,177	65,271	3,094	5.0	1,041	1,336	294	28.3	1.67	2.05
Seasonal Rec	41,313	44,472	3,160	7.6	836	866	30	3.6	2.02	1.95
Com/Ind Lo Tier	228,633	237,454	8,820	3.9	7,418	7,530	112	1.5	3.24	3.17
Com/Ind Hi Tier	344,133	368,079	23,946	7.0	14,665	15,272	607	4.1	4.26	4.15
Publ U: Elec Gen	1,181	1,211	30	2.5	37	39	2	4.9	3.16	3.23
Publ U: Other	72,244	74,050	1,806	2.5	3,065	3,073	8	0.3	4.24	4.15
Ag Hmstd: House	49,254	53,947	4,693	9.5	624	679	55	8.8	1.27	1.26
Ag Hmstd: Land	38,051	41,904	3,852	10.1	205	221	16	7.6	0.54	0.53
Ag NonHmstd	17,975	19,162	1,187	6.6	267	273	7	2.5	1.48	1.43
New Con: Res HS	0	134,245	134,245	0.0	0	1,911	1,911	0.0	0.00	1.42
New Const: Other	0	53,851	53,851	0.0	0	1,532	1,532	0.0	0.00	2.85
Total	3,164,472	3,657,697	493,225	15.6	61,384	68,941	7,557	12.3	1.94	1.88

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	37,263	42,775	5,512	14.8	County	70.61	68.40	0.014	0.01
(-) TIF Tax Capacity	2,144	2,362	218	10.2	City/Town	53.39	53.26	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	Total	156.59	150.83	0.522	0.763

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	68,300	76,000	7,700	11.3	832	900	68	8.2	1.218	1.184
Res Hmstd: Avg Val	102,500	114,100	11,600	11.3	1,378	1,538	160	11.6	1.344	1.348
Res Hmstd: Hi Val	136,600	152,000	15,400	11.3	1,961	2,173	212	10.8	1.435	1.429
Res Hmstd: Ex-Hi Val	204,900	228,000	23,100	11.3	3,127	3,446	318	10.2	1.526	1.511
Apartment (Mkt rate)	300,000	326,800	26,800	8.9	7,203	6,411	-793	-11.	2.401	1.961
Comm/Ind: Lo Val	150,000	160,400	10,400	6.9	4,825	5,116	291	6.0	3.216	3.189
Comm/Ind: Med Val	300,000	320,900	20,900	7.0	11,232	11,760	528	4.7	3.744	3.664
Comm/Ind: Hi Val	1,000,000	1,069,600	69,600	7.0	41,133	42,752	1,620	3.9	4.113	3.997

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	39,899	3,322	9.1	1.11	1.09
Res NonHmstd 1Un	188,723	206,315	17,592	9.3	2,485	2,637	152	6.1	1.32	1.28
Res NonHmstd 2-3	56,060	60,372	4,312	7.7	907	944	36	4.0	1.62	1.56
Reg Apartments	3,428	3,477	49	1.4	62	52	-10	-16.	1.81	1.49
Low-income Apts	43	43	0	0.0	1	1	0	25.2	1.38	1.73
Seasonal Rec	806,142	886,718	80,577	10.0	12,069	12,662	593	4.9	1.50	1.43
Com/Ind Lo Tier	66,906	70,175	3,270	4.9	1,846	1,863	17	0.9	2.76	2.65
Com/Ind Hi Tier	41,686	46,074	4,387	10.5	1,537	1,633	97	6.3	3.69	3.55
Publ U: Elec Gen	10,298	10,556	257	2.5	284	282	-3	-1.0	2.76	2.67
Publ U: Other	138,881	142,353	3,472	2.5	5,294	5,232	-61	-1.2	3.81	3.68
Ag Hmstd: House	795,536	867,111	71,575	9.0	8,306	8,805	499	6.0	1.04	1.02
Ag Hmstd: Land	709,373	769,555	60,181	8.5	3,289	3,317	28	0.9	0.46	0.43
Ag NonHmstd	247,749	271,481	23,732	9.6	3,198	3,319	120	3.8	1.29	1.22
New Con: Res HS	0	166,770	166,770	0.0	0	1,908	1,908	0.0	0.00	1.14
New Const: Other	0	91,701	91,701	0.0	0	1,158	1,158	0.0	0.00	1.26
Total	6,361,142	7,249,941	888,800	14.0	75,855	83,712	7,857	10.4	1.19	1.15

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	70.41	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	Total	126.53	119.88	0.439	0.683

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	823	85	11.5	0.930	0.934
Res Hmstd: Avg Val	119,100	132,100	13,000	10.9	1,294	1,420	126	9.8	1.086	1.075
Res Hmstd: Hi Val	158,700	176,100	17,400	11.0	1,848	2,017	169	9.2	1.164	1.145
Res Hmstd: Ex-Hi Val	238,100	264,200	26,100	11.0	2,959	3,213	254	8.6	1.242	1.216
Seas Rec: Lo Val	50,000	55,000	5,000	10.0	741	774	33	4.5	1.482	1.408
Seas Rec: Hi Val	150,000	165,000	15,000	10.0	2,466	2,603	137	5.6	1.643	1.577
Comm/Ind: Lo Val	150,000	165,800	15,800	10.5	4,136	4,532	396	9.6	2.757	2.733
Comm/Ind: Med Val	300,000	331,600	31,600	10.5	9,629	10,356	727	7.5	3.209	3.123
Comm/Ind: Hi Val	1,000,000	1,105,200	105,200	10.5	35,263	37,529	2,266	6.4	3.526	3.395

House Research

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CENTRAL MINN CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	7,122,077	7,804,318	682,241	9.6	79,279	89,258	9,979	12.6	1.11	1.14
Res NonHmstd 1Un	317,984	353,783	35,799	11.3	4,172	4,662	489	11.7	1.31	1.32
Res NonHmstd 2-3	218,354	234,807	16,453	7.5	3,479	3,743	263	7.6	1.59	1.59
Reg Apartments	437,011	470,275	33,263	7.6	8,576	7,868	-708	-8.3	1.96	1.67
Low-income Apts	180,114	193,426	13,311	7.4	2,382	3,207	825	34.6	1.32	1.66
Seasonal Rec	42,894	46,710	3,815	8.9	679	732	53	7.8	1.58	1.57
Com/Ind Lo Tier	537,903	554,670	16,767	3.1	15,075	15,489	414	2.7	2.80	2.79
Com/Ind Hi Tier	1,494,619	1,616,598	121,979	8.2	54,906	59,175	4,269	7.8	3.67	3.66
Publ U: Elec Gen	661,281	677,813	16,532	2.5	15,825	15,878	53	0.3	2.39	2.34
Publ U: Other	366,537	375,700	9,163	2.5	13,094	13,210	116	0.9	3.57	3.52
Ag Hmstd: House	102,190	109,907	7,717	7.6	1,112	1,235	124	11.1	1.09	1.12
Ag Hmstd: Land	90,820	98,535	7,714	8.5	430	465	35	8.2	0.47	0.47
Ag NonHmstd	62,145	67,700	5,555	8.9	755	809	54	7.2	1.21	1.19
New Con: Res HS	0	553,267	553,267	0.0	0	6,376	6,376	0.0	0.00	1.15
New Const: Other	0	215,419	215,419	0.0	0	5,890	5,890	0.0	0.00	2.73
Total	11,633,930	13,372,926	1,738,996	14.9	199,764	227,996	28,232	14.1	1.72	1.70

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	46.57	0.000	0.00
(-) TIF Tax Capacity	9,434	10,551	1,117	11.8		City/Town	43.36	42.72	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		Total	124.23	122.98	0.582	0.815

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	922	123	15.3	0.948	0.998	
Res Hmstd: Avg Val	126,300	138,400	9.6	1,384	1,567	183	13.2	1.095	1.132	
Res Hmstd: Hi Val	168,400	184,500	9.6	1,969	2,213	244	12.4	1.169	1.199	
Res Hmstd: Ex-Hi Val	252,700	276,900	9.6	3,141	3,508	366	11.7	1.243	1.266	
Apartment (Mkt rate)	300,000	322,800	7.6	5,765	5,225	-540	-9.4	1.921	1.618	
Comm/Ind: Lo Val	150,000	162,200	8.1	4,106	4,505	399	9.7	2.737	2.777	
Comm/Ind: Med Val	300,000	324,500	8.2	9,551	10,328	776	8.1	3.183	3.182	
Comm/Ind: Hi Val	1,000,000	1,081,600	8.2	34,964	37,491	2,527	7.2	3.496	3.466	

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	42,396	3,827	9.9	0.94	0.95
Res NonHmstd 1Un	165,960	183,745	17,785	10.7	1,811	1,985	174	9.6	1.09	1.08
Res NonHmstd 2-3	72,948	78,114	5,167	7.1	987	1,050	63	6.4	1.35	1.34
Reg Apartments	2,935	3,215	279	9.5	47	42	-4	-9.0	1.58	1.32
Low-income Apts	282	323	41	14.5	3	4	1	34.7	1.15	1.36
Seasonal Rec	492,578	546,996	54,418	11.0	6,438	6,911	472	7.3	1.31	1.26
Com/Ind Lo Tier	109,474	115,647	6,173	5.6	2,660	2,751	91	3.4	2.43	2.38
Com/Ind Hi Tier	91,647	99,977	8,330	9.1	2,882	3,087	204	7.1	3.15	3.09
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	4,683	-49	-1.0	3.22	3.10
Ag Hmstd: House	972,602	1,080,389	107,787	11.1	8,631	9,627	995	11.5	0.89	0.89
Ag Hmstd: Land	1,278,175	1,424,029	145,854	11.4	5,857	6,330	474	8.1	0.46	0.44
Ag NonHmstd	269,046	294,662	25,617	9.5	2,852	3,004	152	5.3	1.06	1.02
New Con: Res HS	0	180,397	180,397	0.0	0	1,718	1,718	0.0	0.00	0.95
New Const: Other	0	71,514	71,514	0.0	0	883	883	0.0	0.00	1.23
Total	7,719,424	8,696,258	976,834	12.7	75,469	84,470	9,001	11.9	0.98	0.97

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	74,737	84,047	9,310	12.5	County	48.32	47.08	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	Total	103.56	100.13	0.639	0.877

**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	913	90	10.9	0.818	0.837
Res Hmstd: Avg Val	150,700	163,500	12,800	8.5	1,420	1,555	135	9.5	0.942	0.951
Res Hmstd: Hi Val	200,900	218,000	17,100	8.5	2,017	2,198	181	8.9	1.004	1.008
Res Hmstd: Ex-Hi Val	301,400	327,000	25,600	8.5	3,213	3,483	270	8.4	1.065	1.065
Seas Rec: Lo Val	50,000	55,500	5,500	11.0	627	672	45	7.2	1.253	1.210
Seas Rec: Hi Val	150,000	166,600	16,600	11.1	2,121	2,301	180	8.5	1.414	1.381
Comm/Ind: Lo Val	150,000	163,600	13,600	9.1	3,649	3,989	339	9.3	2.432	2.438
Comm/Ind: Med Val	300,000	327,300	27,300	9.1	8,483	9,124	641	7.6	2.827	2.787
Comm/Ind: Hi Val	1,000,000	1,090,900	90,900	9.1	31,041	33,078	2,037	6.6	3.104	3.032

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	53,685	6,672	14.2	1.26	1.38
Res NonHmstd 1Un	216,745	229,712	12,967	6.0	3,477	3,956	479	13.8	1.60	1.72
Res NonHmstd 2-3	59,846	61,288	1,442	2.4	1,116	1,225	109	9.7	1.86	2.00
Reg Apartments	176,247	186,132	9,885	5.6	3,849	3,611	-238	-6.2	2.18	1.94
Low-income Apts	82,264	84,193	1,930	2.3	1,258	1,675	417	33.1	1.53	1.99
Seasonal Rec	12,824	13,727	903	7.0	271	300	29	10.5	2.12	2.19
Com/Ind Lo Tier	483,351	491,559	8,208	1.7	15,155	15,960	805	5.3	3.14	3.25
Com/Ind Hi Tier	632,086	639,241	7,154	1.1	25,248	26,297	1,049	4.2	3.99	4.11
Publ U: Elec Gen	4,451	4,562	111	2.5	112	117	5	4.6	2.51	2.57
Publ U: Other	65,621	67,261	1,641	2.5	2,814	3,003	189	6.7	4.29	4.47
Ag Hmstd: House	18,004	19,346	1,343	7.5	244	290	46	18.9	1.35	1.50
Ag Hmstd: Land	35,755	38,453	2,698	7.5	310	356	46	14.7	0.87	0.93
Ag NonHmstd	34,548	34,841	293	0.8	564	613	49	8.6	1.63	1.76
New Con: Res HS	0	67,142	67,142	0.0	0	1,008	1,008	0.0	0.00	1.50
New Const: Other	0	43,741	43,741	0.0	0	1,321	1,321	0.0	0.00	3.02
Total	5,554,170	5,880,431	326,261	5.9	101,432	113,417	11,985	11.8	1.83	1.93

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 60.70	0.039	0.03
(-) TIF Tax Capacity	3,386	3,552	167	4.9	City/Town	61.28 66.90	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	Total	145.56 153.29	1.062	1.310

**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	2,000	4.4	529	600	72	13.6	1.161	1.263
Res Hmstd: Avg Val	68,300	71,400	3,100	4.5	793	902	109	13.7	1.161	1.263
Res Hmstd: Hi Val	91,000	95,100	4,100	4.5	1,131	1,296	165	14.6	1.242	1.362
Res Hmstd: Ex-Hi Val	136,600	142,700	6,100	4.5	1,884	2,130	246	13.1	1.379	1.492
Apartment (Mkt rate)	300,000	316,800	16,800	5.6	6,869	6,485	-383	-5.6	2.289	2.047
Comm/Ind: Lo Val	150,000	151,700	1,700	1.1	4,658	4,895	237	5.1	3.105	3.226
Comm/Ind: Med Val	300,000	303,400	3,400	1.1	10,815	11,332	518	4.8	3.604	3.735
Comm/Ind: Hi Val	1,000,000	1,011,300	11,300	1.1	39,549	41,372	1,823	4.6	3.954	4.090

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	18,490	2,244	13.8	0.97	1.02
Res NonHmstd 1Un	168,312	182,408	14,096	8.4	1,965	2,173	209	10.6	1.17	1.19
Res NonHmstd 2-3	22,610	23,815	1,205	5.3	337	368	31	9.2	1.49	1.55
Reg Apartments	3,438	3,843	405	11.8	56	54	-3	-5.2	1.64	1.39
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	5,026	461	10.1	1.46	1.46
Com/Ind Lo Tier	87,877	90,656	2,779	3.2	2,204	2,294	90	4.1	2.51	2.53
Com/Ind Hi Tier	133,111	135,428	2,317	1.7	4,267	4,272	5	0.1	3.21	3.15
Publ U: Elec Gen	27,517	539	-26,978	-98.0	522	9	-514	-98.	1.90	1.63
Publ U: Other	293,441	292,596	-845	-0.3	9,107	8,893	-215	-2.4	3.10	3.04
Ag Hmstd: House	1,019,613	1,095,723	76,109	7.5	8,216	9,128	912	11.1	0.81	0.83
Ag Hmstd: Land	6,368,442	6,786,738	418,295	6.6	34,109	36,030	1,921	5.6	0.54	0.53
Ag NonHmstd	3,027,764	3,221,614	193,850	6.4	30,086	31,512	1,426	4.7	0.99	0.98
New Con: Res HS	0	54,231	54,231	0.0	0	572	572	0.0	0.00	1.05
New Const: Other	0	94,951	94,951	0.0	0	1,642	1,642	0.0	0.00	1.73
Total	13,136,427	14,140,420	1,003,992	7.6	111,681	120,463	8,782	7.9	0.85	0.85

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	111,760	120,211	8,450	7.6	County	63.47	62.19	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	Total	101.52	100.52	1.088	1.324	

**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	517	49	10.6	0.723	0.737
Res Hmstd: Avg Val	96,900	105,100	8,200	8.5	804	918	114	14.2	0.829	0.873
Res Hmstd: Hi Val	129,200	140,200	11,000	8.5	1,196	1,349	153	12.8	0.925	0.962
Res Hmstd: Ex-Hi Val	193,800	210,200	16,400	8.5	1,980	2,208	228	11.5	1.021	1.050
Comm/Ind: Lo Val	150,000	152,600	2,600	1.7	3,671	3,721	50	1.4	2.447	2.438
Comm/Ind: Med Val	300,000	305,200	5,200	1.7	8,511	8,588	77	0.9	2.836	2.813
Comm/Ind: Hi Val	1,000,000	1,017,400	17,400	1.7	31,097	31,303	207	0.7	3.109	3.076

House Research

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SOUTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	3,856,843	4,155,723	298,880	7.7	40,287	47,276	6,989	17.3	1.04	1.14
Res NonHmstd 1Un	185,555	205,713	20,157	10.9	2,425	2,835	410	16.9	1.31	1.38
Res NonHmstd 2-3	92,596	96,502	3,907	4.2	1,423	1,531	108	7.6	1.54	1.59
Reg Apartments	189,633	191,575	1,942	1.0	3,367	2,973	-394	-11.	1.78	1.55
Low-income Apts	61,375	62,185	810	1.3	768	1,003	235	30.6	1.25	1.61
Seasonal Rec	12,247	13,386	1,139	9.3	213	240	27	12.6	1.74	1.79
Com/Ind Lo Tier	386,137	391,741	5,604	1.5	10,619	11,077	458	4.3	2.75	2.83
Com/Ind Hi Tier	753,554	794,867	41,313	5.5	25,794	27,379	1,585	6.1	3.42	3.44
Publ U: Elec Gen	17,206	17,637	430	2.5	374	380	6	1.6	2.17	2.16
Publ U: Other	70,709	72,477	1,768	2.5	2,498	2,599	101	4.0	3.53	3.59
Ag Hmstd: House	10,783	11,584	802	7.4	130	155	25	19.0	1.21	1.34
Ag Hmstd: Land	20,044	21,401	1,358	6.8	144	169	25	17.2	0.72	0.79
Ag NonHmstd	24,821	25,921	1,101	4.4	314	357	42	13.5	1.27	1.38
New Con: Res HS	0	118,010	118,010	0.0	0	1,393	1,393	0.0	0.00	1.18
New Const: Other	0	59,719	59,719	0.0	0	1,738	1,738	0.0	0.00	2.91
Total	5,681,502	6,238,442	556,940	9.8	88,357	101,103	12,747	14.4	1.56	1.62

Tax Base

Tax Rates

					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	51.06	0.000	0.00
(-) TIF Tax Capacity	3,655	3,949	294	8.0	City/Town	49.47	54.60	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	Total	119.10	123.50	0.900	1.122

Tax Burdens on Hypothetical

	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	59,000	63,600	7.8	520	602	83	15.9	0.880	0.947
Res Hmstd: Avg Val	88,500	95,400	7.8	841	999	158	18.8	0.950	1.046
Res Hmstd: Hi Val	117,900	127,000	7.7	1,244	1,453	209	16.8	1.055	1.143
Res Hmstd: Ex-Hi Val	177,000	190,700	7.7	2,054	2,368	314	15.3	1.160	1.241
Apartment (Mkt rate)	300,000	303,100	1.0	5,629	5,019	-610	-10.	1.876	1.655
Comm/Ind: Lo Val	150,000	158,200	5.5	4,038	4,422	384	9.5	2.692	2.795
Comm/Ind: Med Val	300,000	316,400	5.5	9,377	10,163	786	8.4	3.125	3.212
Comm/Ind: Hi Val	1,000,000	1,054,800	5.5	34,293	36,958	2,665	7.8	3.429	3.503

House Research

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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	12,819	1,309	11.4	0.79	0.80
Res NonHmstd 1Un	124,003	135,752	11,749	9.5	1,191	1,307	116	9.7	0.96	0.96
Res NonHmstd 2-3	20,908	22,521	1,613	7.7	249	269	21	8.3	1.19	1.20
Reg Apartments	2,425	2,443	17	0.7	35	30	-6	-16.	1.46	1.22
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	1,027	32	3.2	1.15	1.10
Com/Ind Lo Tier	54,684	56,429	1,745	3.2	1,195	1,210	15	1.3	2.18	2.14
Com/Ind Hi Tier	60,198	61,903	1,705	2.8	1,720	1,724	4	0.3	2.86	2.79
Publ U: Elec Gen	10,679	10,946	267	2.5	148	151	3	2.2	1.38	1.38
Publ U: Other	207,970	213,170	5,199	2.5	5,895	5,976	81	1.4	2.83	2.80
Ag Hmstd: House	792,200	843,549	51,349	6.5	5,428	5,952	524	9.7	0.69	0.71
Ag Hmstd: Land	3,959,730	4,207,837	248,107	6.3	19,548	20,600	1,052	5.4	0.49	0.49
Ag NonHmstd	1,617,307	1,709,148	91,840	5.7	14,171	14,875	704	5.0	0.88	0.87
New Con: Res HS	0	51,255	51,255	0.0	0	427	427	0.0	0.00	0.83
New Const: Other	0	39,076	39,076	0.0	0	382	382	0.0	0.00	0.98
Total	8,398,922	9,046,828	647,906	7.7	62,083	66,747	4,664	7.5	0.74	0.74

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	72,260	77,801	5,540	7.7	County	55.46	54.24	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	Total	88.24	86.79	0.816	1.051

**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	545	86	18.7	0.581	0.631	
Res Hmstd: Avg Val	118,400	129,500	9.4	875	1,004	129	14.7	0.739	0.775	
Res Hmstd: Hi Val	157,800	172,600	9.4	1,291	1,462	172	13.3	0.817	0.847	
Res Hmstd: Ex-Hi Val	236,700	258,900	9.4	2,122	2,380	257	12.1	0.896	0.919	
Comm/Ind: Lo Val	150,000	154,200	2.8	3,331	3,409	78	2.3	2.220	2.210	
Comm/Ind: Med Val	300,000	308,500	2.8	7,732	7,865	133	1.7	2.577	2.549	
Comm/Ind: Hi Val	1,000,000	1,028,300	2.8	28,268	28,650	381	1.3	2.826	2.786	

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	67,380	11,507	20.6	1.16	1.25
Res NonHmstd 1Un	272,599	278,876	6,278	2.3	3,646	3,901	254	7.0	1.34	1.40
Res NonHmstd 2-3	85,725	86,907	1,183	1.4	1,409	1,497	88	6.2	1.64	1.72
Reg Apartments	245,675	281,335	35,660	14.5	4,888	4,998	110	2.3	1.99	1.78
Low-income Apts	74,157	82,413	8,256	11.1	1,017	1,465	448	44.0	1.37	1.78
Seasonal Rec	3,610	3,755	145	4.0	61	65	5	7.5	1.68	1.73
Com/Ind Lo Tier	202,428	205,895	3,466	1.7	5,657	5,895	238	4.2	2.79	2.86
Com/Ind Hi Tier	1,047,340	1,104,668	57,328	5.5	38,681	42,046	3,366	8.7	3.69	3.81
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	1,782	44	2.5	3.55	3.55
Ag Hmstd: House	267,297	293,177	25,880	9.7	2,606	2,935	329	12.6	0.97	1.00
Ag Hmstd: Land	394,100	433,755	39,655	10.1	2,157	2,375	218	10.1	0.55	0.55
Ag NonHmstd	120,985	125,867	4,882	4.0	1,349	1,389	39	2.9	1.12	1.10
New Con: Res HS	0	240,563	240,563	0.0	0	3,100	3,100	0.0	0.00	1.29
New Const: Other	0	151,522	151,522	0.0	0	3,577	3,577	0.0	0.00	2.36
Total	7,572,952	8,715,805	1,142,853	15.1	119,082	142,406	23,323	19.6	1.57	1.63

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	87,586	99,813	12,227	14.0	County	57.99	56.96	0.000	0.00
(-) TIF Tax Capacity	3,439	3,776	337	9.8	City/Town	36.79	38.08	0.003	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	27.18	32.38	1.126	1.235
(=) Taxable Tax Capacity	84,147	96,037	11,890	14.1	Special District	0.00	0.00	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	121.96	127.41	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	1,126	217	23.8	1.009	1.118	
Res Hmstd: Avg Val	135,100	151,000	11.8	1,549	1,874	325	21.0	1.146	1.241	
Res Hmstd: Hi Val	180,100	201,300	11.8	2,189	2,623	433	19.8	1.215	1.302	
Res Hmstd: Ex-Hi Val	270,200	302,000	11.8	3,471	4,121	650	18.7	1.284	1.364	
Apartment (Mkt rate)	300,000	343,500	14.5	5,827	5,896	69	1.2	1.942	1.716	
Comm/Ind: Lo Val	150,000	158,200	5.5	4,137	4,535	398	9.6	2.757	2.866	
Comm/Ind: Med Val	300,000	316,400	5.5	9,596	10,418	822	8.6	3.198	3.292	
Comm/Ind: Hi Val	1,000,000	1,054,700	5.5	35,073	37,873	2,800	8.0	3.507	3.590	

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	79,119	9,066	12.9	1.03	1.08
Res NonHmstd 1Un	308,344	334,741	26,397	8.6	3,874	4,306	432	11.1	1.26	1.29
Res NonHmstd 2-3	150,851	158,863	8,012	5.3	2,415	2,582	168	6.9	1.60	1.63
Reg Apartments	271,470	295,510	24,040	8.9	4,870	4,518	-352	-7.2	1.79	1.53
Low-income Apts	107,177	115,111	7,935	7.4	1,364	1,816	452	33.1	1.27	1.58
Seasonal Rec	30,771	33,324	2,554	8.3	502	542	40	8.0	1.63	1.63
Com/Ind Lo Tier	611,378	630,118	18,740	3.1	16,565	17,083	518	3.1	2.71	2.71
Com/Ind Hi Tier	1,000,537	1,059,976	59,439	5.9	35,157	36,857	1,699	4.8	3.51	3.48
Publ U: Elec Gen	288,287	295,494	7,207	2.5	8,840	8,673	-167	-1.9	3.07	2.93
Publ U: Other	213,586	218,926	5,340	2.5	8,226	8,244	17	0.2	3.85	3.77
Ag Hmstd: House	28,085	30,186	2,101	7.5	307	339	32	10.5	1.09	1.12
Ag Hmstd: Land	50,222	54,293	4,071	8.1	311	333	22	7.2	0.62	0.61
Ag NonHmstd	39,150	41,385	2,235	5.7	481	501	21	4.3	1.23	1.21
New Con: Res HS	0	195,642	195,642	0.0	0	2,261	2,261	0.0	0.00	1.16
New Const: Other	0	105,528	105,528	0.0	0	2,726	2,726	0.0	0.00	2.58
Total	9,909,192	10,916,119	1,006,927	10.2	152,965	169,901	16,935	11.1	1.54	1.56

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	49.02	0.000	0.00
(-) TIF Tax Capacity	5,513	5,979	465	8.4		City/Town	44.79	46.64	0.017	0.01
(-) FD Contrib Tax Cap	0	0	0	0.0		School District	25.18	23.64	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		Total	121.39	120.50	0.750	1.054

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	7.9	597	660	63	10.5	0.888	0.910	
Res Hmstd: Avg Val	100,800	108,800	7.9	1,018	1,151	134	13.1	1.009	1.058	
Res Hmstd: Hi Val	134,400	145,000	7.9	1,481	1,658	177	12.0	1.101	1.143	
Res Hmstd: Ex-Hi Val	201,600	217,500	7.9	2,408	2,673	266	11.0	1.194	1.229	
Apartment (Mkt rate)	300,000	326,600	8.9	5,688	5,264	-424	-7.5	1.895	1.611	
Comm/Ind: Lo Val	150,000	158,900	5.9	4,067	4,364	297	7.3	2.711	2.746	
Comm/Ind: Med Val	300,000	317,800	5.9	9,453	10,024	571	6.0	3.150	3.154	
Comm/Ind: Hi Val	1,000,000	1,059,400	5.9	34,585	36,440	1,855	5.4	3.458	3.439	

House Research

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Baseline Preliminary Pay 2003
Alternative Projected Pay 2004: House Tax & Transport Bills

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SOUTHEAST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	2,561,600	2,813,310	251,710	9.8	22,112	24,656	2,544	11.5	0.86	0.88
Res NonHmstd 1Un	180,309	196,027	15,718	8.7	1,928	2,077	149	7.7	1.07	1.06
Res NonHmstd 2-3	35,838	38,683	2,845	7.9	479	516	37	7.8	1.34	1.33
Reg Apartments	1,751	1,835	84	4.8	29	25	-3	-12.	1.64	1.37
Low-income Apts	87	95	9	10.1	1	1	0	41.2	0.96	1.23
Seasonal Rec	118,083	127,064	8,981	7.6	1,473	1,531	59	4.0	1.25	1.21
Com/Ind Lo Tier	69,636	71,767	2,131	3.1	1,676	1,698	21	1.3	2.41	2.37
Com/Ind Hi Tier	44,923	46,232	1,308	2.9	1,425	1,438	13	0.9	3.17	3.11
Publ U: Elec Gen	1,919	1,967	48	2.5	31	30	-1	-4.4	1.63	1.52
Publ U: Other	200,630	205,646	5,016	2.5	6,159	6,250	91	1.5	3.07	3.04
Ag Hmstd: House	1,167,371	1,256,229	88,858	7.6	9,643	10,435	792	8.2	0.83	0.83
Ag Hmstd: Land	3,977,674	4,260,415	282,741	7.1	21,051	22,051	1,000	4.7	0.53	0.52
Ag NonHmstd	1,214,226	1,311,121	96,895	8.0	12,172	12,752	579	4.8	1.00	0.97
New Con: Res HS	0	95,552	95,552	0.0	0	862	862	0.0	0.00	0.90
New Const: Other	0	57,873	57,873	0.0	0	545	545	0.0	0.00	0.94
Total	9,574,047	10,483,816	909,770	9.5	78,180	84,867	6,687	8.6	0.82	0.81

Tax Base

Tax Rates

					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	51.22	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	24.24	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	Total	99.96	96.73	0.632	0.910

**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	683	90	15.3	0.707	0.743
Res Hmstd: Avg Val	125,500	137,800	12,300	9.8	1,074	1,210	136	12.6	0.856	0.878
Res Hmstd: Hi Val	167,300	183,700	16,400	9.8	1,556	1,737	181	11.6	0.930	0.945
Res Hmstd: Ex-Hi Val	251,000	275,700	24,700	9.8	2,521	2,794	273	10.8	1.004	1.013
Comm/Ind: Lo Val	150,000	154,400	4,400	2.9	3,567	3,626	58	1.6	2.378	2.348
Comm/Ind: Med Val	300,000	308,700	8,700	2.9	8,292	8,366	74	0.9	2.763	2.710
Comm/Ind: Hi Val	1,000,000	1,029,100	29,100	2.9	30,341	30,500	159	0.5	3.034	2.963

House Research

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Baseline Preliminary Pay 2003
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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	146,082	162,547	16,465	11.3	1.08	1.07
Res NonHmstd 1Un	372,254	415,289	43,035	11.6	4,582	4,967	385	8.4	1.23	1.20
Res NonHmstd 2-3	301,587	334,609	33,022	10.9	4,540	4,915	375	8.3	1.51	1.47
Reg Apartments	514,524	588,046	73,522	14.3	9,215	8,746	-468	-5.1	1.79	1.49
Low-income Apts	213,706	245,762	32,056	15.0	2,710	3,732	1,021	37.7	1.27	1.52
Seasonal Rec	53,561	56,646	3,084	5.8	898	906	8	0.9	1.68	1.60
Com/Ind Lo Tier	406,011	414,197	8,186	2.0	11,039	11,125	85	0.8	2.72	2.69
Com/Ind Hi Tier	2,206,806	2,377,959	171,153	7.8	78,377	83,571	5,194	6.6	3.55	3.51
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	6,964	7,036	72	1.0	3.54	3.49
Ag Hmstd: House	94,085	105,115	11,030	11.7	926	1,019	93	10.0	0.98	0.97
Ag Hmstd: Land	71,182	79,620	8,438	11.9	317	340	24	7.4	0.44	0.43
Ag NonHmstd	49,408	53,554	4,146	8.4	535	548	13	2.4	1.08	1.02
New Con: Res HS	0	395,086	395,086	0.0	0	4,356	4,356	0.0	0.00	1.10
New Const: Other	0	245,446	245,446	0.0	0	6,792	6,792	0.0	0.00	2.77
Total	18,038,357	20,731,150	2,692,792	14.9	266,185	300,599	34,413	12.9	1.48	1.45

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	209,590	239,629	30,038	14.3	County	38.16	37.40	0.000	0.00
(-) TIF Tax Capacity	14,549	16,455	1,906	13.1	City/Town	35.68	33.80	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	6.01	5.26	0.000	0.00
FD Distrib Tax Cap	29,990	32,650	2,659	8.9	Total	108.14	103.69	1.484	1.588

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	1,102	123	12.6	0.956	0.961
Res Hmstd: Avg Val	153,500	171,900	18,400	12.0	1,653	1,838	184	11.1	1.077	1.069
Res Hmstd: Hi Val	204,600	229,200	24,600	12.0	2,328	2,575	247	10.6	1.137	1.123
Res Hmstd: Ex-Hi Val	306,900	343,700	36,800	12.0	3,678	4,047	369	10.0	1.198	1.177
Apartment (Mkt rate)	300,000	342,900	42,900	14.3	5,311	4,989	-322	-6.1	1.770	1.454
Comm/Ind: Lo Val	150,000	161,600	11,600	7.7	4,058	4,410	352	8.7	2.705	2.728
Comm/Ind: Med Val	300,000	323,300	23,300	7.8	9,394	10,078	684	7.3	3.131	3.117
Comm/Ind: Hi Val	1,000,000	1,077,600	77,600	7.8	34,297	36,520	2,223	6.5	3.429	3.388

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	137,412	151,097	13,685	10.0	1.12	1.10
Res NonHmstd 1Un	509,825	568,534	58,709	11.5	6,166	6,663	498	8.1	1.21	1.17
Res NonHmstd 2-3	200,177	210,222	10,045	5.0	2,826	2,894	67	2.4	1.41	1.38
Reg Apartments	389,192	420,131	30,939	7.9	7,119	6,327	-792	-11.	1.83	1.51
Low-income Apts	123,120	132,962	9,842	8.0	1,560	1,923	362	23.2	1.27	1.45
Seasonal Rec	91,545	99,385	7,839	8.6	1,263	1,335	73	5.7	1.38	1.34
Com/Ind Lo Tier	228,892	235,499	6,606	2.9	6,206	6,271	65	1.0	2.71	2.66
Com/Ind Hi Tier	1,520,346	1,714,606	194,260	12.8	54,655	60,149	5,494	10.1	3.59	3.51
Publ U: Elec Gen	52,448	53,759	1,311	2.5	1,215	1,228	13	1.1	2.32	2.28
Publ U: Other	200,024	205,025	5,001	2.5	7,113	7,158	45	0.6	3.56	3.49
Ag Hmstd: House	223,337	231,947	8,609	3.9	2,213	2,237	25	1.1	0.99	0.96
Ag Hmstd: Land	130,001	134,545	4,544	3.5	435	425	-10	-2.2	0.33	0.32
Ag NonHmstd	132,927	149,416	16,489	12.4	1,329	1,440	111	8.3	1.00	0.96
New Con: Res HS	0	299,845	299,845	0.0	0	3,371	3,371	0.0	0.00	1.12
New Const: Other	0	277,484	277,484	0.0	0	4,878	4,878	0.0	0.00	1.76
Total	16,069,237	18,462,388	2,393,151	14.9	229,513	257,397	27,884	12.1	1.43	1.39

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	32.80	0.000	0.00
(-) TIF Tax Capacity	6,340	7,385	1,044	16.5	City/Town	33.51	31.47	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	6.93	6.08	0.000	0.00
FD Distrib Tax Cap	16,557	18,025	1,468	8.9	Total	103.65	99.04	1.844	1.888

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	1,337	1,479	142	10.6	1.025	1.013	
Res Hmstd: Avg Val	195,400	218,700	11.9	2,189	2,403	214	9.8	1.120	1.098	
Res Hmstd: Hi Val	260,500	291,500	11.9	3,043	3,327	285	9.4	1.167	1.141	
Res Hmstd: Ex-Hi Val	390,900	437,500	11.9	4,752	5,159	407	8.6	1.215	1.179	
Apartment (Mkt rate)	300,000	323,800	7.9	5,218	4,620	-598	-11.	1.739	1.426	
Comm/Ind: Lo Val	150,000	169,200	12.8	4,042	4,638	596	14.7	2.694	2.741	
Comm/Ind: Med Val	300,000	338,300	12.8	9,340	10,502	1,162	12.4	3.113	3.104	
Comm/Ind: Hi Val	1,000,000	1,127,800	12.8	34,062	37,882	3,820	11.2	3.406	3.358	

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	200,518	221,169	20,652	10.3	1.05	1.05
Res NonHmstd 1Un	633,833	704,692	70,859	11.2	7,390	8,017	627	8.5	1.17	1.14
Res NonHmstd 2-3	287,869	304,980	17,111	5.9	4,159	4,251	92	2.2	1.44	1.39
Reg Apartments	1,205,712	1,277,546	71,834	6.0	19,863	17,542	-2,322	-11.	1.65	1.37
Low-income Apts	174,581	185,052	10,471	6.0	2,042	2,583	541	26.5	1.17	1.40
Seasonal Rec	29,797	32,014	2,217	7.4	457	477	20	4.4	1.53	1.49
Com/Ind Lo Tier	438,640	450,892	12,252	2.8	11,549	11,737	188	1.6	2.63	2.60
Com/Ind Hi Tier	3,396,222	3,533,020	136,798	4.0	117,325	120,756	3,432	2.9	3.45	3.42
Publ U: Elec Gen	73,279	75,111	1,832	2.5	1,788	1,833	44	2.5	2.44	2.44
Publ U: Other	367,891	377,089	9,197	2.5	12,823	12,973	150	1.2	3.49	3.44
Ag Hmstd: House	179,668	192,797	13,129	7.3	1,526	1,560	34	2.2	0.85	0.81
Ag Hmstd: Land	248,844	268,063	19,219	7.7	1,077	1,086	8	0.8	0.43	0.40
Ag NonHmstd	149,302	157,349	8,047	5.4	1,455	1,435	-19	-1.3	0.97	0.91
New Con: Res HS	0	658,984	658,984	0.0	0	7,149	7,149	0.0	0.00	1.08
New Const: Other	0	285,889	285,889	0.0	0	6,422	6,422	0.0	0.00	2.25
Total	26,195,046	29,635,985	3,440,939	13.1	381,973	418,990	37,018	9.7	1.46	1.41

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	31.15	0.093	0.08
(-) TIF Tax Capacity	15,861	17,173	1,313	8.3	City/Town	37.41	35.63	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	5.12	4.48	0.000	0.00
FD Distrib Tax Cap	30,893	33,633	2,739	8.9	Total	100.43	96.89	1.564	1.652

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	1,270	133	11.7	0.942	0.946	
Res Hmstd: Avg Val	181,000	201,200	11.2	1,891	2,090	199	10.5	1.044	1.039	
Res Hmstd: Hi Val	241,300	268,200	11.1	2,646	2,911	265	10.0	1.096	1.085	
Res Hmstd: Ex-Hi Val	362,000	402,400	11.2	4,155	4,553	398	9.6	1.147	1.131	
Apartment (Mkt rate)	300,000	317,900	6.0	4,988	4,375	-613	-12.	1.662	1.376	
Comm/Ind: Lo Val	150,000	156,000	4.0	3,968	4,133	165	4.2	2.645	2.649	
Comm/Ind: Med Val	300,000	312,100	4.0	9,180	9,496	316	3.4	3.059	3.042	
Comm/Ind: Hi Val	1,000,000	1,040,300	4.0	33,502	34,512	1,010	3.0	3.350	3.317	

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	117,429	127,137	9,708	8.3	1.22	1.19
Res NonHmstd 1Un	331,849	363,116	31,267	9.4	4,254	4,425	171	4.0	1.28	1.22
Res NonHmstd 2-3	203,214	218,945	15,732	7.7	3,230	3,347	117	3.6	1.59	1.53
Reg Apartments	159,631	175,503	15,873	9.9	3,034	2,738	-295	-9.7	1.90	1.56
Low-income Apts	71,472	74,871	3,399	4.8	938	1,157	220	23.4	1.31	1.55
Seasonal Rec	35,059	38,518	3,459	9.9	525	549	23	4.4	1.50	1.42
Com/Ind Lo Tier	252,953	268,989	16,036	6.3	7,011	7,314	302	4.3	2.77	2.72
Com/Ind Hi Tier	1,247,441	1,317,164	69,723	5.6	45,527	47,124	1,597	3.5	3.65	3.58
Publ U: Elec Gen	18,566	19,030	464	2.5	440	444	4	0.9	2.37	2.34
Publ U: Other	110,782	113,552	2,770	2.5	4,005	4,023	18	0.4	3.62	3.54
Ag Hmstd: House	404,806	449,051	44,246	10.9	3,467	3,787	320	9.2	0.86	0.84
Ag Hmstd: Land	475,584	529,267	53,683	11.3	1,958	2,094	136	6.9	0.41	0.40
Ag NonHmstd	173,748	190,709	16,960	9.8	1,753	1,824	70	4.0	1.01	0.96
New Con: Res HS	0	563,503	563,503	0.0	0	6,755	6,755	0.0	0.00	1.20
New Const: Other	0	216,342	216,342	0.0	0	3,340	3,340	0.0	0.00	1.54
Total	13,084,631	15,260,180	2,175,550	16.6	193,574	216,060	22,486	11.6	1.48	1.42

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	43.99	0.000	0.00
(-) TIF Tax Capacity	9,546	10,183	637	6.7	City/Town	34.74	32.88	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	5.32	4.66	0.000	0.00
FD Distrib Tax Cap	12,492	13,599	1,108	8.9	Total	114.07	108.07	1.518	1.592

Tax Burdens on
Hypothetical

	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	129,200	144,300	11.7	1,414	1,547	133	9.4	1.094	1.071
Res Hmstd: Avg Val	193,800	216,500	11.7	2,307	2,507	200	8.7	1.190	1.157
Res Hmstd: Hi Val	258,300	288,500	11.7	3,199	3,464	266	8.3	1.238	1.200
Res Hmstd: Ex-Hi Val	387,500	432,800	11.7	4,985	5,366	381	7.7	1.286	1.239
Apartment (Mkt rate)	300,000	329,800	9.9	5,589	4,980	-608	-10.0	1.862	1.510
Comm/Ind: Lo Val	150,000	158,400	5.6	4,148	4,359	211	5.1	2.765	2.752
Comm/Ind: Med Val	300,000	316,800	5.6	9,604	9,993	389	4.1	3.201	3.154
Comm/Ind: Hi Val	1,000,000	1,055,900	5.6	35,062	36,279	1,217	3.5	3.506	3.435

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	167,307	180,527	13,220	7.9	1.39	1.37
Res NonHmstd 1Un	287,618	316,517	28,899	10.0	4,412	4,744	332	7.5	1.53	1.50
Res NonHmstd 2-3	147,977	161,257	13,280	9.0	2,742	2,893	151	5.5	1.85	1.79
Reg Apartments	682,887	760,170	77,283	11.3	15,423	14,560	-863	-5.6	2.26	1.92
Low-income Apts	222,603	249,413	26,810	12.0	3,556	4,825	1,269	35.7	1.60	1.93
Seasonal Rec	10,468	11,037	569	5.4	237	245	9	3.7	2.26	2.22
Com/Ind Lo Tier	286,036	291,912	5,876	2.1	8,641	8,749	107	1.2	3.02	3.00
Com/Ind Hi Tier	2,548,646	2,604,299	55,654	2.2	102,077	102,621	544	0.5	4.01	3.94
Publ U: Elec Gen	29	29	1	2.5	1	1	0	-0.7	2.84	2.76
Publ U: Other	174,310	178,668	4,358	2.5	6,872	6,922	50	0.7	3.94	3.87
Ag Hmstd: House	65,578	68,880	3,302	5.0	840	861	21	2.5	1.28	1.25
Ag Hmstd: Land	57,607	60,634	3,027	5.3	304	302	-2	-0.7	0.53	0.50
Ag NonHmstd	66,995	70,331	3,336	5.0	888	889	0	0.1	1.33	1.26
New Con: Res HS	0	374,088	374,088	0.0	0	5,150	5,150	0.0	0.00	1.38
New Const: Other	0	301,092	301,092	0.0	0	8,130	8,130	0.0	0.00	2.70
Total	16,590,526	18,637,718	2,047,192	12.3	313,300	341,418	28,118	9.0	1.89	1.83

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	198,131	220,100	21,969	11.1	County	50.58	49.42	0.000	0.00
(-) TIF Tax Capacity	19,985	21,238	1,254	6.3	City/Town	41.03	39.00	0.183	0.17
(-) FD Contrib Tax Cap	19,611	21,624	2,013	10.3	School District	33.06	33.29	1.952	1.943
(=) Taxable Tax Capacity	158,536	177,238	18,702	11.8	Special District	8.18	7.16	0.000	0.00
FD Distrib Tax Cap	24,238	26,387	2,149	8.9	Total	132.85	128.87	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	1,335	1,450	116	8.7	1.275	1.265	
Res Hmstd: Avg Val	156,800	171,800	9.6	2,186	2,360	174	7.9	1.394	1.373	
Res Hmstd: Hi Val	209,100	229,100	9.6	3,040	3,271	231	7.6	1.453	1.427	
Res Hmstd: Ex-Hi Val	313,700	343,700	9.6	4,747	5,094	347	7.3	1.513	1.482	
Apartment (Mkt rate)	300,000	334,000	11.3	6,619	6,088	-531	-8.0	2.206	1.822	
Comm/Ind: Lo Val	150,000	153,300	2.2	4,533	4,596	63	1.4	3.021	2.998	
Comm/Ind: Med Val	300,000	306,600	2.2	10,470	10,576	106	1.0	3.490	3.449	
Comm/Ind: Hi Val	1,000,000	1,021,800	2.2	38,177	38,473	295	0.8	3.817	3.765	

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	178,281	196,062	17,782	10.0	1.22	1.23
Res NonHmstd 1Un	525,053	577,388	52,335	10.0	7,063	7,685	622	8.8	1.35	1.33
Res NonHmstd 2-3	147,635	158,891	11,255	7.6	2,428	2,579	150	6.2	1.64	1.62
Reg Apartments	1,548,888	1,660,563	111,676	7.2	30,052	26,933	-3,119	-10.	1.94	1.62
Low-income Apts	218,129	234,965	16,836	7.7	2,962	3,869	906	30.6	1.36	1.65
Seasonal Rec	5,468	5,527	58	1.1	85	83	-2	-2.6	1.56	1.50
Com/Ind Lo Tier	334,655	333,783	-872	-0.3	9,469	9,384	-85	-0.9	2.83	2.81
Com/Ind Hi Tier	5,865,231	5,890,502	25,271	0.4	214,494	213,982	-512	-0.2	3.66	3.63
Publ U: Elec Gen	693	710	17	2.5	19	20	0	1.5	2.79	2.76
Publ U: Other	145,635	149,276	3,641	2.5	5,358	5,464	107	2.0	3.68	3.66
Ag Hmstd: House	531	572	41	7.6	6	7	1	9.4	1.16	1.18
Ag Hmstd: Land	161	173	12	7.6	1	1	0	5.8	0.32	0.31
Ag NonHmstd	42	42	0	0.0	0	0	0	-0.9	1.13	1.12
New Con: Res HS	0	109,320	109,320	0.0	0	1,426	1,426	0.0	0.00	1.30
New Const: Other	0	134,424	134,424	0.0	0	3,963	3,963	0.0	0.00	2.95
Total	23,364,960	25,223,998	1,859,038	8.0	450,219	471,458	21,239	4.7	1.93	1.87

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	49.42	0.000	0.00
(-) TIF Tax Capacity	27,219	27,980	761	2.8	City/Town	35.62	34.97	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	9.71	8.53	0.000	0.00
FD Distrib Tax Cap	16,724	18,207	1,483	8.9	Total	117.22	114.81	1.488	1.621

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	1,419	1,577	157	11.1	1.117	1.132
Res Hmstd: Avg Val	190,400	208,600	18,200	9.6	2,314	2,548	234	10.1	1.215	1.221
Res Hmstd: Hi Val	253,800	278,100	24,300	9.6	3,209	3,521	313	9.8	1.264	1.266
Res Hmstd: Ex-Hi Val	380,800	417,300	36,500	9.6	5,000	5,467	467	9.3	1.313	1.310
Apartment (Mkt rate)	300,000	321,600	21,600	7.2	5,721	5,137	-585	-10.	1.907	1.597
Comm/Ind: Lo Val	150,000	150,600	600	0.4	4,190	4,189	-1	0.0	2.793	2.781
Comm/Ind: Med Val	300,000	301,300	1,300	0.4	9,703	9,691	-12	-0.1	3.234	3.216
Comm/Ind: Hi Val	1,000,000	1,004,300	4,300	0.4	35,427	35,354	-74	-0.2	3.542	3.520

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	231,881	250,047	18,166	7.8	1.24	1.21
Res NonHmstd 1Un	906,430	1,009,375	102,944	11.4	11,892	12,696	804	6.8	1.31	1.26
Res NonHmstd 2-3	303,370	331,605	28,235	9.3	4,688	4,899	210	4.5	1.55	1.48
Reg Apartments	1,105,500	1,203,969	98,470	8.9	20,444	18,486	-1,958	-9.6	1.85	1.54
Low-income Apts	93,753	103,227	9,474	10.1	1,225	1,604	379	30.9	1.31	1.55
Seasonal Rec	78,404	84,293	5,889	7.5	1,329	1,349	20	1.5	1.70	1.60
Com/Ind Lo Tier	307,176	310,681	3,505	1.1	8,540	8,539	-1	0.0	2.78	2.75
Com/Ind Hi Tier	4,702,306	4,617,458	-84,848	-1.8	171,404	166,416	-4,988	-2.9	3.65	3.60
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	6,545	6,618	73	1.1	3.62	3.57
Ag Hmstd: House	60,236	62,610	2,375	3.9	711	714	3	0.5	1.18	1.14
Ag Hmstd: Land	43,449	45,427	1,978	4.6	213	209	-4	-1.7	0.49	0.46
Ag NonHmstd	62,934	68,827	5,893	9.4	702	717	15	2.1	1.12	1.04
New Con: Res HS	0	378,589	378,589	0.0	0	4,481	4,481	0.0	0.00	1.18
New Const: Other	0	253,719	253,719	0.0	0	6,554	6,554	0.0	0.00	2.58
Total	26,489,423	29,253,866	2,764,443	10.4	459,584	483,338	23,754	5.2	1.73	1.65

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Chng		Base	Alter	Base	Alter
Total Tax Capacity	325,567	352,908	27,341	8.4	County	50.58	49.42	0.000	0.00
(-) TIF Tax Capacity	7,166	7,404	237	3.3	City/Town	29.20	27.57	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	9.17	8.06	0.000	0.00
FD Distrib Tax Cap	12,758	13,889	1,131	8.9	Total	111.13	106.08	1.718	1.806

**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	10.5	2,016	2,185	170	8.4	1.159	1.137	
Res Hmstd: Avg Val	260,700	288,000	10.5	3,207	3,462	255	7.9	1.230	1.202	
Res Hmstd: Hi Val	347,600	384,000	10.5	4,401	4,740	340	7.7	1.266	1.234	
Res Hmstd: Ex-Hi Val	521,500	576,100	10.5	6,751	7,354	603	8.9	1.294	1.276	
Apartment (Mkt rate)	300,000	326,700	8.9	5,516	4,922	-594	-10.0	1.838	1.506	
Comm/Ind: Lo Val	150,000	147,300	-1.8	4,164	4,036	-127	-3.1	2.775	2.740	
Comm/Ind: Med Val	300,000	294,600	-1.8	9,630	9,307	-323	-3.4	3.209	3.159	
Comm/Ind: Hi Val	1,000,000	982,000	-1.8	35,137	34,008	-1,129	-3.2	3.513	3.463	

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	123,267	134,575	11,308	9.2	1.11	1.10
Res NonHmstd 1Un	361,848	404,934	43,085	11.9	4,537	4,941	404	8.9	1.25	1.22
Res NonHmstd 2-3	128,718	139,333	10,615	8.2	1,959	2,055	96	4.9	1.52	1.48
Reg Apartments	799,830	883,812	83,982	10.5	14,538	13,357	-1,181	-8.1	1.82	1.51
Low-income Apts	212,156	234,432	22,276	10.5	2,752	3,545	793	28.8	1.30	1.51
Seasonal Rec	9,370	10,007	638	6.8	145	150	5	3.4	1.55	1.50
Com/Ind Lo Tier	302,767	308,131	5,364	1.8	8,302	8,325	23	0.3	2.74	2.70
Com/Ind Hi Tier	3,167,499	3,410,280	242,781	7.7	113,725	120,433	6,709	5.9	3.59	3.53
Publ U: Elec Gen	35,252	36,133	881	2.5	903	924	22	2.4	2.56	2.56
Publ U: Other	134,977	138,352	3,374	2.5	4,824	4,870	46	1.0	3.57	3.52
Ag Hmstd: House	1,680	1,529	-151	-9.0	18	16	-3	-14.	1.08	1.02
Ag Hmstd: Land	1,029	936	-93	-9.0	3	3	-1	-15.	0.32	0.30
Ag NonHmstd	15,407	14,021	-1,387	-9.0	153	137	-16	-10.	1.00	0.98
New Con: Res HS	0	125,490	125,490	0.0	0	1,412	1,412	0.0	0.00	1.13
New Const: Other	0	83,881	83,881	0.0	0	1,837	1,837	0.0	0.00	2.19
Total	16,241,165	18,045,631	1,804,466	11.1	275,126	296,580	21,454	7.8	1.69	1.64

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	201,984	221,854	19,870	9.8	County	54.71	53.48	0.000	0.00
(-) TIF Tax Capacity	12,819	13,927	1,108	8.6	City/Town	27.86	26.10	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	6.44	4.48	0.000	0.00
FD Distrib Tax Cap	18,603	20,253	1,650	8.9	Total	109.55	105.17	1.495	1.561

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	10.7	1,145	1,262	116	10.1	1.007	1.002	
Res Hmstd: Avg Val	170,500	188,700	10.7	1,904	2,077	173	9.1	1.116	1.100	
Res Hmstd: Hi Val	227,300	251,600	10.7	2,662	2,893	231	8.7	1.171	1.149	
Res Hmstd: Ex-Hi Val	341,000	377,500	10.7	4,180	4,527	347	8.3	1.225	1.199	
Apartment (Mkt rate)	300,000	331,500	10.5	5,378	4,876	-502	-9.3	1.792	1.470	
Comm/Ind: Lo Val	150,000	161,500	7.7	4,077	4,423	346	8.5	2.718	2.738	
Comm/Ind: Med Val	300,000	323,000	7.7	9,438	10,107	669	7.1	3.146	3.129	
Comm/Ind: Hi Val	1,000,000	1,076,600	7.7	34,458	36,632	2,174	6.3	3.445	3.402	

House Research

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CITY OF MINNEAPOLIS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	11,495,749	12,614,042	1,118,292	9.7	165,472	190,739	25,267	15.3	1.44	1.51
Res NonHmstd 1Un	742,726	778,405	35,679	4.8	12,039	13,031	993	8.2	1.62	1.67
Res NonHmstd 2-3	606,770	631,998	25,228	4.2	12,084	12,982	898	7.4	1.99	2.05
Reg Apartments	2,116,896	2,358,060	241,164	11.4	50,229	48,402	-1,827	-3.6	2.37	2.05
Low-income Apts	488,172	543,460	55,288	11.3	7,850	11,155	3,305	42.1	1.61	2.05
Seasonal Rec	289	326	38	13.0	5	6	1	15.6	1.82	1.86
Com/Ind Lo Tier	574,596	566,244	-8,352	-1.5	17,865	17,849	-15	-0.1	3.11	3.15
Com/Ind Hi Tier	5,667,374	5,614,800	-52,573	-0.9	233,452	234,403	950	0.4	4.12	4.17
Publ U: Elec Gen	67,488	69,176	1,687	2.5	2,046	2,164	118	5.8	3.03	3.13
Publ U: Other	284,004	291,104	7,100	2.5	11,671	12,124	453	3.9	4.11	4.16
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	9	1	10.5	1.53	1.57
New Con: Res HS	0	134,511	134,511	0.0	0	2,109	2,109	0.0	0.00	1.57
New Const: Other	0	81,800	81,800	0.0	0	2,002	2,002	0.0	0.00	2.45
Total	22,044,572	23,684,471	1,639,899	7.4	512,722	546,975	34,254	6.7	2.33	2.31

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	296,210	309,345	13,134	4.4	County	44.89	43.86	0.000	0.00
(-) TIF Tax Capacity	46,773	47,709	936	2.0	City/Town	63.75	71.24	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	10.80	9.49	0.000	0.00
FD Distrib Tax Cap	35,677	38,840	3,164	8.9	Total	152.94	157.43	0.786	0.847

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	1,169	1,370	200	17.1	1.287	1.375
Res Hmstd: Avg Val	136,100	149,300	13,200	9.7	1,939	2,239	300	15.5	1.424	1.499
Res Hmstd: Hi Val	181,500	199,200	17,700	9.8	2,710	3,112	402	14.8	1.492	1.562
Res Hmstd: Ex-Hi Val	272,300	298,800	26,500	9.7	4,251	4,854	602	14.2	1.561	1.624
Apartment (Mkt rate)	300,000	334,200	34,200	11.4	7,118	6,860	-258	-3.6	2.372	2.052
Comm/Ind: Lo Val	150,000	148,600	-1,400	-0.9	4,664	4,684	21	0.4	3.109	3.152
Comm/Ind: Med Val	300,000	297,200	-2,800	-0.9	10,842	10,874	31	0.3	3.614	3.658
Comm/Ind: Hi Val	1,000,000	990,700	-9,300	-0.9	39,677	39,825	148	0.4	3.967	4.019

House Research

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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	89,213	104,115	14,902	16.7	1.17	1.22
Res NonHmstd 1Un	362,604	415,547	52,943	14.6	4,995	5,816	821	16.4	1.38	1.40
Res NonHmstd 2-3	256,434	273,990	17,556	6.8	4,352	4,737	386	8.9	1.70	1.73
Reg Apartments	1,037,364	1,202,305	164,941	15.9	21,025	20,791	-233	-1.1	2.03	1.73
Low-income Apts	345,413	400,334	54,921	15.9	4,751	6,923	2,172	45.7	1.38	1.73
Seasonal Rec	1,192	1,252	60	5.0	20	21	1	6.1	1.70	1.72
Com/Ind Lo Tier	381,944	391,006	9,062	2.4	10,887	11,212	326	3.0	2.85	2.87
Com/Ind Hi Tier	2,426,214	2,578,080	151,866	6.3	91,619	97,975	6,356	6.9	3.78	3.80
Publ U: Elec Gen	48,035	49,236	1,201	2.5	1,292	1,356	64	5.0	2.69	2.75
Publ U: Other	166,783	170,953	4,170	2.5	6,296	6,495	199	3.2	3.78	3.80
Ag Hmstd: House	50	52	2	4.2	0	1	0	6.5	0.98	1.00
Ag Hmstd: Land	78	81	3	4.2	0	0	0	7.7	0.42	0.43
Ag NonHmstd	608	634	26	4.2	8	8	0	6.2	1.30	1.33
New Con: Res HS	0	44,669	44,669	0.0	0	593	593	0.0	0.00	1.33
New Const: Other	0	42,307	42,307	0.0	0	1,132	1,132	0.0	0.00	2.68
Total	12,645,926	14,102,454	1,456,528	11.5	234,457	261,176	26,719	11.4	1.85	1.85

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	160,615	175,953	15,338	9.5	County	49.95	48.84	0.000	0.00
(-) TIF Tax Capacity	15,018	16,015	997	6.6	City/Town	37.95	47.18	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	7.56	5.47	0.000	0.00
FD Distrib Tax Cap	33,783	36,779	2,996	8.9	Total	130.27	132.79	0.726	0.694

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	820	984	164	19.9	1.007	1.078	
Res Hmstd: Avg Val	122,000	136,600	12.0	1,415	1,659	244	17.2	1.160	1.214	
Res Hmstd: Hi Val	162,600	182,100	12.0	2,010	2,336	326	16.2	1.236	1.282	
Res Hmstd: Ex-Hi Val	244,000	273,200	12.0	3,203	3,691	488	15.2	1.312	1.351	
Apartment (Mkt rate)	300,000	347,700	15.9	6,080	6,013	-67	-1.1	2.026	1.729	
Comm/Ind: Lo Val	150,000	159,400	6.3	4,275	4,659	383	9.0	2.850	2.922	
Comm/Ind: Med Val	300,000	318,800	6.3	9,940	10,716	776	7.8	3.313	3.361	
Comm/Ind: Hi Val	1,000,000	1,062,600	6.3	36,373	38,983	2,610	7.2	3.637	3.668	

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	43,959
129	Ag Hmstd HGA: 76K-500K	1.000	2,199,976	22,000	26,432
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	47,455
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	80,302
145	Non-comm seasonal-rec-res: 76K-500K	1.000	2,965,853	29,659	43,657
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	927,740
150.2	Res Hmstd: <76K: NewCon	1.000	2,354,159	23,542	23,163
151.1	Res Hmstd: 76K-500K: Exist	1.000	91,056,836	910,568	1,166,426
151.2	Res Hmstd: 76K-500K: NewCon	1.000	2,443,404	24,434	30,908
152.1	Res Hmstd: > 500K: Exist	1.250	2,779,886	34,749	42,573
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	70,194
155	Res Non-hmstd 1 unit: 76K - 500K	1.000	3,012,074	30,121	38,612
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	55,587
161	Regular apartments (4a)	1.500	11,424,313	171,365	228,272
162	Regular apartments - New Cnstr	1.250	30,911	386	454
163	Low income apartments (4d)	1.000	2,979,481	29,795	41,901
164	Non-prof student housing/Comm Serv	1.500	33,108	497	727
165	Student housing	1.000	21,714	217	321
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	189,518
176	Commercial: >150K	2.000	28,880,467	577,609	1,072,304
177	Comm competitive zone: <150K	1.500	300	4	7

House Research

Simulation	3F1	Baseline	Preliminary Pay 2003			Page 33
5/7/2003	5:23 AM	Alternative	Projected Pay 2004: House Tax & Transport Bills			(all figures in \$000s)
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	33,171
183	Industrial pref: >150K		2.000	10,765,816	215,316	401,319
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	26,447
191	Publ Util: Electric Generat Mach		2.000	1,545,468	30,909	40,023
192	Publ Util: machinery (non-generat)		2.000	887,606	17,752	31,088
194	Railroad <150K		1.500	25,684	385	712
195	Railroad >150K		2.000	465,062	9,301	17,093
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	3,995
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	10,352
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	149
220	Pers: Item 43 leased real estate - C/I		2.000	276,679	5,534	8,649
221	Pers: Item 44 electric util trans lines		2.000	1,401,744	28,035	51,397
222	Pers: Item 44 electric util distri lines		2.000	175,078	3,502	6,589
223	Pers: Item 45 syst/gas utils		2.000	1,636,058	32,721	57,069
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
State Total				325,151,649	3,750,085	5,028,570

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	15
128 Ag Hmstd HGA: <76K	1.000	6,099,460	60,995	45,026
129 Ag Hmstd HGA: 76K-500K	1.000	2,628,019	26,280	31,074
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	25,288
133 Ag Hmstd l & b: 115K-345K	0.550	8,950,434	49,227	53,122
134 Ag Hmstd l & b: 345K-600K	0.550	3,177,632	17,477	16,936
135 Ag Hmstd land & bldgs: >600K	1.000	2,748,037	27,480	26,355
137 Ag Non-homestead	1.000	10,025,649	100,256	99,764
138 Migrant Housing: <500K	1.000	743	7	8
143 Timberlands	1.000	869,771	8,698	9,760
144 Non-comm seasonal-rec-res: <76K	1.000	6,892,779	68,928	82,821
145 Non-comm seasonal-rec-res: 76K-500K	1.000	3,562,245	35,622	50,600
146 Non-comm seasonal-rec-res: >500K	1.250	165,427	2,068	2,817
149 Res 1b Hmstd <32K	0.450	184,229	829	878
150 Res Hmstd: <76K	1.000	97,227,110	972,271	1,001,481
151 Res Hmstd: 76K-500K	1.000	109,805,136	1,098,051	1,390,131
152 Res Hmstd: > 500K	1.250	3,679,286	45,991	54,571
154 Res Non-hmstd 1 unit: <76K	1.000	5,642,333	56,423	75,846
155 Res Non-hmstd 1 unit: 76K - 500K	1.000	3,445,802	34,458	43,626
156 Res Non-hmstd 1 unit: >500K	1.250	300,292	3,754	4,468
158 Res Non-hmstd 2-3 units	1.250	3,599,794	44,997	59,600
161 Regular apartments (4a)	1.250	12,520,752	156,509	212,831
162 Regular apartments - New Cnstr	1.250	33,837	423	486
163 Low income apartments (4d)	1.250	3,263,675	40,796	56,932
164 Non-profit/Comm Serv	1.500	34,320	515	771
165 Student housing	1.000	22,428	224	340
166 Manufactured home park land	1.250	451,499	5,644	6,944
168 Comm seasonal-rec-res: 1c	1.000	382,761	3,828	3,803
169 Comm seasonal-rec-res: 4c <500K	1.000	227,402	2,274	3,629
170 Comm seasonal-rec-res: 4c >500K	1.250	53,025	663	981
171 Bed & Breakfast	1.250	13,061	163	196
172 Qualifying golf courses	1.250	187,120	2,339	2,585
175 Commercial: <150K	1.500	6,872,818	103,092	195,097
176 Commercial: >150K	2.000	30,050,379	601,008	1,110,356
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

Simulation	3F1	Baseline	Preliminary Pay 2003			Page 35
5/7/2003	5:23 AM	Alternative	Projected Pay 2004: House Tax & Transport Bills			(all figures in \$000s)
182	Industrial pref: <150K		1.500	1,175,000	17,625	33,693
183	Industrial pref: >150K		2.000	10,933,530	218,671	405,394
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	2,199
190	Publ Util: land & bldgs >150K		2.000	739,368	14,787	26,727
191	Publ Util: Electric Generat Mach		2.000	1,556,438	31,129	39,799
192	Publ Util: machinery (non-generat)		2.000	901,858	18,037	31,289
194	Railroad <150K		1.500	26,492	397	738
195	Railroad >150K		2.000	478,195	9,564	17,709
197	Mineral		2.000	2,513	50	127
198	Misc class 5		2.000	1,649	33	69
201	Personal: 3f		1.000	8,711	87	108
202	Non-comm aircraft hangars		1.500	44,835	673	1,156
203	Pers: It31 tools&mach excl elec gen		2.000	118,332	2,367	4,159
205	Pers: It32 struct/leased		1.000	39,520	395	516
206	Pers: It32 str/lease		1.000	1,202	12	18
208	Pers: It32 struct/leased land-C/I		2.000	35,158	703	1,354
211	Pers: It41 struct/leased land - C/I		2.000	375,001	7,500	10,649
212	Pers: It41 struct/leased		1.000	276	3	6
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	175
220	Pers: Item 43 leased real estate - C/I		2.000	303,041	6,061	9,772
221	Pers: Item 44 electric util trans lines		2.000	1,436,787	28,736	52,420
222	Pers: Item 44 electric util distri lines		2.000	179,455	3,589	6,763
223	Pers: Item 45 syst/gas utils		2.000	1,676,960	33,539	57,680
224	Pers: Item 46 syst/water utils		2.000	2,392	48	94
225	Pers: Item 48 misc		2.000	43,861	877	1,544
1128	New Constr: Ag Hmstd HGA: <76K		1.000	33,611	336	265
1129	New Constr: Ag Hmstd HGA:		1.000	63,558	636	768
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	693
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	125
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	1,390
1145	NewCon: Noncom seas-rec-res:		1.000	164,786	1,648	2,340
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	19,636
1151	New Constr: Res Hmstd: 76K-500K		1.000	3,082,260	30,823	38,811
1154	New Constr: Res Non-hmstd 1 unit:		1.000	493,546	4,935	6,432
1155	NewCon: Res Nonhm 1 unit: 76K -		1.000	612,087	6,121	7,623
1156	NewCon: Res Nonhm 1 unit: > 500K		1.250	36,423	455	534

House Research

Simulation	3F1	Baseline	Preliminary Pay 2003	Projected Pay 2004: House Tax & Transport Bills			Page 36
5/7/2003	5:23 AM	Alternative					(all figures in \$000s)
1158	New Constr: Res Non-hmstd 2-3 units	1.250	322,973	4,037		5,170	
1162	New Constr: Regular apartments	1.250	521,549	6,519		8,408	
1164	NewCon: Non-profit/Comm Serv	1.500	1,129	17		28	
1165	New Constr: Student housing	1.000	1,081	11		17	
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		116	
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		14	
1171	New Constr: Bed & Breakfast	1.250	95	1		1	
1175	New Constr: Commercial <150K	1.500	110,314	1,655		2,997	
1176	New Constr: Commercial >150K	2.000	961,558	19,231		34,406	
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		515	
1183	New Constr: Industrial >150K	2.000	273,312	5,466		10,140	
1201	New Constr: Personal: 3f	1.000	14	0		0	
State Total			361,986,856	4,127,621		5,518,201	

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							276,281
	Homestead Credit	319,099		Taconite credit		16,336	
	Agricultural	23,606		Disparity Reduction		4,134	

Alternative Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC	1,930,986	1,260,291	158,716	1,003,891	182,472	609,093	5,145,448
Certified MKV	2,904	15,949	45	435,214	0	0	454,111
Fiscal Disparities Levy	113,382	106,151	1,270	106,235	24,320	0	351,358
Disparity Reduction Aid	10,128	0	659	8,297	0	0	19,085
Spread NTC Levy	1,807,476	1,154,140	156,786	924,043	163,152	609,093	4,814,691
Spread MKV Levy	2,904	15,949	45	400,529	0	0	419,426
Tax Incr Financing Levy							292,108
	Homestead Credit	313,978		Taconite credit		16,885	
	Agricultural	24,030		Disparity Reduction		4,468	