

House Research Simulation Report: Property Tax

Simulation #3F4

Date 6/6/2003

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DESCRIPTION

BASELINE: Preliminary Pay 2003 (Revised 6/5/03)

ALTERNATIVE: Projected Pay 2004: Final Tax & Education funding bills

This report is a projection of property taxes payable in 2004 under the provisions of the tax and education funding bills enacted in the 2003 special session. Market value assumptions for pay 2004 are the same as for the pay 2004 baseline run (#3E4). Levy projections for local governments other than school districts are based on the levy limit provisions of the tax bill; for those jurisdictions not subject to levy limits, the projections are based on recent historical trends. Levy projections for school districts are based on the provisions of the final education funding bill.

KEY POINTS

- **Statewide, property taxes are projected to increase by \$511 million, or 10.2%**, according to the simulation. Approximately \$141 million of the \$511 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 12.6% in Greater Minnesota and 8.9% in the Metro area.
- **Statewide property tax impacts by property type vary from -6% to +37%**. Impacts on the largest property types are 12.1% on existing residential homesteads, -6% on existing regular apartments, 3.2% 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 (Revised 6/5/03)**

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

ASSUMPTIONS:**ALTERNATIVE: Projected Pay 2004: House Tax & Education funding 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 by House Research Dept. staff based on the provisions of the final education funding bill. Approximately \$65 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.
- **Levies for counties and cities over 2,500 population** are based on the levy limit provisions of the final tax bill. All units were assumed to levy to the limit. Special levies were grown by a uniform percentage over the previous year amount.
- **Levies for cities under 2,500 population and towns** were modeled based on historical growth rates in levy plus aid, adjusted by projected LGA amounts (in the case of cities). Levies for any jurisdiction whose market value credit reimbursement was cut were increased by the amount of the cut, so that essentially, cities and towns were assumed to levy back the full amount of their 2004 aid cut; the 2003 aid cut did not factor into the levy estimates.
- **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, some of which were revised in the tax bill, and discussions with Metro agency staff. Special taxing district levies were not explicitly increased in recognition of the market value credit cuts, since most special taxing districts are already levying to their allowed limit, and therefore would not be able to increase levies to offset the cut.
- **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 (Revised 6/5/03)
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(all figures in \$000s)

STATEWIDE

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	191,363,909	210,895,761	19,531,853	10.2	2,192,620	2,458,728	266,108	12.1	1.15	1.17
Res NonHmstd 1Un	8,557,668	9,388,426	830,758	9.7	112,799	124,526	11,727	10.4	1.32	1.33
Res NonHmstd 2-3	3,866,001	4,123,916	257,915	6.7	63,566	68,157	4,591	7.2	1.64	1.65
Reg Apartments	11,455,225	12,554,590	1,099,365	9.6	228,640	214,876	-13,764	-6.0	2.00	1.71
Low-income Apts	2,979,481	3,263,675	284,194	9.5	41,887	57,262	15,375	36.7	1.41	1.75
Seasonal Rec	10,462,907	11,569,652	1,106,744	10.6	138,203	149,272	11,070	8.0	1.32	1.29
Com/Ind Lo Tier	7,926,443	8,115,447	189,004	2.4	224,290	231,057	6,768	3.0	2.83	2.85
Com/Ind Hi Tier	40,958,745	42,321,601	1,362,856	3.3	1,515,977	1,564,181	48,203	3.2	3.70	3.70
Publ U: Elec Gen	1,545,468	1,556,438	10,970	0.7	40,020	40,438	418	1.0	2.59	2.60
Publ U: Other	5,018,556	5,135,839	117,283	2.3	178,819	181,707	2,888	1.6	3.56	3.54
Ag Hmstd: House	8,097,036	8,773,652	676,616	8.4	70,805	76,584	5,779	8.2	0.87	0.87
Ag Hmstd: Land	22,705,225	24,345,173	1,639,948	7.2	115,947	121,808	5,861	5.1	0.51	0.50
Ag NonHmstd	10,214,986	10,896,164	681,178	6.7	104,945	109,533	4,588	4.4	1.03	1.01
New Con: Res HS	0	5,571,835	5,571,835	0.0	0	64,724	64,724	0.0	0.00	1.16
New Const: Other	0	3,474,687	3,474,687	0.0	0	76,245	76,245	0.0	0.00	2.19
Total	325,151,649	361,986,856	36,835,208	11.3	5,028,516	5,539,097	510,581	10.2	1.55	1.53

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	3,750,085	4,127,621	377,535	10.1	County	50.59	49.59	0.010	0.009
(-) TIF Tax Capacity	215,546	229,217	13,671	6.3	City/Town	35.69	36.24	0.052	0.051
(-) FD Contrib Tax Cap	233,133	253,864	20,731	8.9	School District	25.81	25.23	1.137	1.270
(=) Taxable Tax Capacity	3,301,406	3,644,539	343,133	10.4	Special District	5.19	4.89	0.000	0.000
FD Distrib Tax Cap	233,133	253,864	20,732	8.9	Total	117.27	115.94	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	635,581	730,150	94,569	14.9	1.03	1.09
Res NonHmstd 1Un	3,523,627	3,834,628	311,001	8.8	45,492	51,090	5,598	12.3	1.29	1.33
Res NonHmstd 2-3	1,282,249	1,358,086	75,838	5.9	20,585	22,421	1,835	8.9	1.61	1.65
Reg Apartments	1,894,802	2,024,483	129,681	6.8	37,786	35,453	-2,333	-6.2	1.99	1.75
Low-income Apts	816,376	859,197	42,821	5.2	11,554	15,657	4,103	35.5	1.42	1.82
Seasonal Rec	10,147,754	11,230,647	1,082,894	10.7	133,240	144,134	10,894	8.2	1.31	1.28
Com/Ind Lo Tier	4,412,774	4,544,112	131,338	3.0	124,795	130,291	5,497	4.4	2.83	2.87
Com/Ind Hi Tier	7,986,283	8,437,411	451,128	5.6	290,795	309,530	18,735	6.4	3.64	3.67
Publ U: Elec Gen	1,249,324	1,252,890	3,567	0.3	32,309	32,421	112	0.3	2.59	2.59
Publ U: Other	3,050,856	3,118,946	68,090	2.2	106,289	107,817	1,529	1.4	3.48	3.46
Ag Hmstd: House	7,067,066	7,661,100	594,034	8.4	61,102	66,344	5,242	8.6	0.86	0.87
Ag Hmstd: Land	21,677,291	23,226,427	1,549,137	7.1	111,636	117,302	5,665	5.1	0.51	0.51
Ag NonHmstd	9,563,108	10,190,738	627,630	6.6	98,113	102,494	4,381	4.5	1.03	1.01
New Con: Res HS	0	2,487,750	2,487,750	0.0	0	27,965	27,965	0.0	0.00	1.12
New Const: Other	0	1,552,303	1,552,303	0.0	0	31,228	31,228	0.0	0.00	2.01
Total	134,157,678	148,717,101	14,559,423	10.9	1,709,278	1,924,297	215,019	12.6	1.27	1.29

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	1,412,951	1,561,276	148,325	10.5	County	58.78	58.01	0.005	0.005
(-) TIF Tax Capacity	40,269	43,748	3,478	8.6	City/Town	32.87	34.33	0.016	0.016
(-) FD Contrib Tax Cap	1,417	1,603	186	13.1	School District	24.04	23.51	0.603	0.839
(=) Taxable Tax Capacity	1,371,264	1,515,925	144,661	10.5	Special District	1.65	1.59	0.000	0.000
FD Distrib Tax Cap	1,418	1,603	185	13.0	Total	117.33	117.44	0.625	0.860

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	638	68	12.0	0.835	0.860	
Res Hmstd: Avg Val	102,100	111,200	8.9	981	1,129	148	15.1	0.961	1.015	
Res Hmstd: Hi Val	136,100	148,200	8.9	1,432	1,629	197	13.7	1.052	1.099	
Res Hmstd: Ex-Hi Val	204,200	222,300	8.9	2,335	2,629	295	12.6	1.143	1.182	
Apartment (Mkt rate)	300,000	320,500	6.8	5,467	4,981	-487	-8.9	1.822	1.553	
Seas Rec: Lo Val	50,000	55,300	10.6	695	765	70	10.0	1.390	1.383	
Seas Rec: Hi Val	150,000	166,000	10.7	2,328	2,580	252	10.8	1.551	1.553	
Comm/Ind: Lo Val	150,000	158,500	5.7	3,957	4,245	288	7.3	2.638	2.678	
Comm/Ind: Med Val	300,000	316,900	5.6	9,202	9,759	557	6.1	3.067	3.079	
Comm/Ind: Hi Val	1,000,000	1,056,500	5.7	33,678	35,508	1,830	5.4	3.367	3.360	

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METRO AREA

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	129,877,739	143,957,379	14,079,640	10.8	1,557,039	1,728,578	171,539	11.0	1.20	1.20
Res NonHmstd 1Un	5,034,041	5,553,798	519,757	10.3	67,306	73,435	6,129	9.1	1.34	1.32
Res NonHmstd 2-3	2,583,752	2,765,830	182,078	7.0	42,980	45,736	2,756	6.4	1.66	1.65
Reg Apartments	9,560,423	10,530,107	969,684	10.1	190,854	179,423	-11,431	-6.0	2.00	1.70
Low-income Apts	2,163,104	2,404,478	241,374	11.2	30,334	41,605	11,272	37.2	1.40	1.73
Seasonal Rec	315,153	339,004	23,851	7.6	4,963	5,138	175	3.5	1.57	1.52
Com/Ind Lo Tier	3,513,669	3,571,335	57,666	1.6	99,495	100,766	1,271	1.3	2.83	2.82
Com/Ind Hi Tier	32,972,462	33,884,190	911,728	2.8	1,225,182	1,254,651	29,469	2.4	3.72	3.70
Publ U: Elec Gen	296,144	303,548	7,404	2.5	7,710	8,017	306	4.0	2.60	2.64
Publ U: Other	1,967,701	2,016,893	49,193	2.5	72,530	73,890	1,359	1.9	3.69	3.66
Ag Hmstd: House	1,029,970	1,112,552	82,582	8.0	9,703	10,240	537	5.5	0.94	0.92
Ag Hmstd: Land	1,027,935	1,118,746	90,811	8.8	4,310	4,506	196	4.5	0.42	0.40
Ag NonHmstd	651,878	705,426	53,548	8.2	6,832	7,039	207	3.0	1.05	1.00
New Con: Res HS	0	3,084,085	3,084,085	0.0	0	36,759	36,759	0.0	0.00	1.19
New Const: Other	0	1,922,384	1,922,384	0.0	0	45,016	45,016	0.0	0.00	2.34
Total	190,993,971	213,269,755	22,275,785	11.7	3,319,239	3,614,800	295,561	8.9	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	43.58	0.013	0.011
(-) TIF Tax Capacity	175,276	185,469	10,193	5.8	City/Town	37.69	37.61	0.070	0.068
(-) FD Contrib Tax Cap	231,716	252,261	20,545	8.9	School District	27.06	26.45	1.401	1.483
(=) Taxable Tax Capacity	1,930,142	2,128,614	198,472	10.3	Special District	7.70	7.24	0.000	0.000
FD Distrib Tax Cap	231,715	252,262	20,547	8.9	Total	117.22	114.87	1.484	1.562

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	1,433	159	12.5	1.091	1.107	
Res Hmstd: Avg Val	175,000	194,000	10.9	2,096	2,334	238	11.3	1.197	1.202	
Res Hmstd: Hi Val	233,200	258,500	10.8	2,917	3,234	316	10.8	1.250	1.250	
Res Hmstd: Ex-Hi Val	349,900	387,800	10.8	4,563	5,037	474	10.4	1.304	1.298	
Apartment (Mkt rate)	300,000	330,400	10.1	5,720	5,260	-460	-8.0	1.906	1.592	
Comm/Ind: Lo Val	150,000	154,100	2.7	4,191	4,313	122	2.9	2.794	2.798	
Comm/Ind: Med Val	300,000	308,300	2.8	9,705	9,939	234	2.4	3.235	3.223	
Comm/Ind: Hi Val	1,000,000	1,027,700	2.8	35,438	36,188	750	2.1	3.543	3.521	

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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	43,823	5,538	14.5	1.21	1.32
Res NonHmstd 1Un	206,431	219,238	12,807	6.2	3,084	3,451	366	11.9	1.49	1.57
Res NonHmstd 2-3	82,051	84,926	2,875	3.5	1,412	1,524	111	7.9	1.72	1.79
Reg Apartments	195,041	202,667	7,626	3.9	4,110	3,949	-161	-3.9	2.11	1.95
Low-income Apts	81,342	84,031	2,689	3.3	1,211	1,650	440	36.3	1.49	1.96
Seasonal Rec	79,149	88,014	8,865	11.2	1,257	1,412	155	12.3	1.59	1.60
Com/Ind Lo Tier	458,912	472,530	13,618	3.0	13,187	13,835	649	4.9	2.87	2.93
Com/Ind Hi Tier	616,628	644,921	28,293	4.6	20,309	21,065	755	3.7	3.29	3.27
Publ U: Elec Gen	23,543	24,132	589	2.5	467	492	25	5.3	1.99	2.04
Publ U: Other	89,164	91,393	2,229	2.5	3,341	3,508	167	5.0	3.75	3.84
Ag Hmstd: House	15,736	16,906	1,169	7.4	185	214	29	15.9	1.18	1.27
Ag Hmstd: Land	21,656	23,031	1,375	6.3	148	168	20	13.3	0.68	0.73
Ag NonHmstd	24,131	23,914	-218	-0.9	350	365	15	4.3	1.45	1.53
New Con: Res HS	0	82,336	82,336	0.0	0	1,157	1,157	0.0	0.00	1.40
New Const: Other	0	67,189	67,189	0.0	0	1,794	1,794	0.0	0.00	2.67
Total	5,045,706	5,451,373	405,667	8.0	87,348	98,407	11,058	12.7	1.73	1.81

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	61,068	65,686	4,618	7.6	County	63.86	61.91	0.000	0.000
(-) TIF Tax Capacity	2,997	3,275	278	9.3	City/Town	51.53	58.84	0.051	0.051
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.40	22.53	0.504	0.837
(=) Taxable Tax Capacity	58,071	62,411	4,340	7.5	Special District	3.61	3.54	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	142.41	146.82	0.556	0.889

**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	47,900	50,500	2,600	5.4	517	584	67	13.0	1.079	1.157
Res Hmstd: Avg Val	71,800	75,800	4,000	5.6	775	877	102	13.1	1.079	1.157
Res Hmstd: Hi Val	95,700	101,000	5,300	5.5	1,130	1,291	161	14.3	1.180	1.278
Res Hmstd: Ex-Hi Val	143,500	151,400	7,900	5.5	1,880	2,121	241	12.8	1.310	1.401
Apartment (Mkt rate)	300,000	311,700	11,700	3.9	6,575	5,998	-577	-8.8	2.191	1.924
Comm/Ind: Lo Val	150,000	156,900	6,900	4.6	4,511	4,895	384	8.5	3.007	3.119
Comm/Ind: Med Val	300,000	313,800	13,800	4.6	10,498	11,284	786	7.5	3.499	3.595
Comm/Ind: Hi Val	1,000,000	1,045,900	45,900	4.6	38,436	41,095	2,659	6.9	3.843	3.929

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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	27,925	2,527	9.9	0.83	0.84
Res NonHmstd 1Un	190,926	207,855	16,929	8.9	2,084	2,240	157	7.5	1.09	1.08
Res NonHmstd 2-3	52,385	56,420	4,035	7.7	662	705	43	6.5	1.26	1.25
Reg Apartments	5,816	6,446	631	10.8	80	73	-7	-9.1	1.38	1.13
Low-income Apts	268	304	36	13.3	3	5	1	40.7	1.26	1.57
Seasonal Rec	1,786,213	1,990,229	204,016	11.4	22,013	23,751	1,738	7.9	1.23	1.19
Com/Ind Lo Tier	108,437	113,141	4,704	4.3	2,598	2,646	48	1.9	2.40	2.34
Com/Ind Hi Tier	115,018	116,779	1,760	1.5	3,726	3,702	-23	-0.6	3.24	3.17
Publ U: Elec Gen	4,703	4,821	118	2.5	102	102	0	0.2	2.17	2.12
Publ U: Other	385,434	395,070	9,636	2.5	12,627	12,580	-47	-0.4	3.28	3.18
Ag Hmstd: House	978,135	1,050,762	72,627	7.4	8,145	8,691	546	6.7	0.83	0.83
Ag Hmstd: Land	3,471,196	3,688,821	217,625	6.3	18,179	18,848	669	3.7	0.52	0.51
Ag NonHmstd	1,979,318	2,061,401	82,083	4.1	21,273	21,563	290	1.4	1.07	1.05
New Con: Res HS	0	136,383	136,383	0.0	0	1,200	1,200	0.0	0.00	0.88
New Const: Other	0	123,501	123,501	0.0	0	1,458	1,458	0.0	0.00	1.18
Total	12,152,765	13,287,535	1,134,770	9.3	116,892	125,490	8,598	7.4	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	57.50	0.000	0.000
(-) TIF Tax Capacity	39	40	1	2.0	City/Town	18.10	17.92	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.47	19.88	0.526	0.835
(=) Taxable Tax Capacity	113,139	123,743	10,603	9.4	Special District	3.60	3.53	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	102.70	98.82	0.526	0.835

**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	513	36	7.5	0.679	0.673	
Res Hmstd: Avg Val	105,200	114,100	8.5	858	953	95	11.1	0.815	0.835	
Res Hmstd: Hi Val	140,200	152,100	8.5	1,267	1,395	127	10.0	0.904	0.916	
Res Hmstd: Ex-Hi Val	210,400	228,200	8.5	2,089	2,279	190	9.1	0.992	0.998	
Seas Rec: Lo Val	50,000	55,700	11.4	622	667	45	7.2	1.244	1.197	
Seas Rec: Hi Val	150,000	167,100	11.4	2,108	2,287	179	8.5	1.405	1.368	
Comm/Ind: Lo Val	150,000	152,300	1.5	3,613	3,598	-15	-0.4	2.408	2.362	
Comm/Ind: Med Val	300,000	304,600	1.5	8,404	8,329	-75	-0.9	2.801	2.734	
Comm/Ind: Hi Val	1,000,000	1,015,300	1.5	30,764	30,408	-356	-1.2	3.076	2.994	

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	25,436	3,196	14.4	1.00	1.04
Res NonHmstd 1Un	186,993	206,977	19,984	10.7	2,392	2,733	342	14.3	1.28	1.32
Res NonHmstd 2-3	69,238	73,700	4,462	6.4	1,089	1,184	95	8.7	1.57	1.61
Reg Apartments	94,350	99,209	4,859	5.1	1,936	1,750	-186	-9.6	2.05	1.76
Low-income Apts	58,814	61,129	2,315	3.9	856	1,143	287	33.6	1.45	1.87
Seasonal Rec	961,064	1,071,973	110,910	11.5	12,858	13,880	1,022	7.9	1.34	1.29
Com/Ind Lo Tier	381,425	390,527	9,102	2.4	10,716	11,001	285	2.7	2.81	2.82
Com/Ind Hi Tier	631,445	672,021	40,577	6.4	22,344	23,411	1,067	4.8	3.54	3.48
Publ U: Elec Gen	828	849	21	2.5	26	27	1	4.5	3.12	3.18
Publ U: Other	74,215	76,071	1,855	2.5	2,871	2,962	91	3.2	3.87	3.89
Ag Hmstd: House	18,392	20,136	1,744	9.5	194	207	13	6.7	1.05	1.03
Ag Hmstd: Land	19,495	21,412	1,917	9.8	95	95	0	-0.5	0.49	0.44
Ag NonHmstd	23,952	26,534	2,582	10.8	249	261	12	4.7	1.04	0.98
New Con: Res HS	0	77,886	77,886	0.0	0	835	835	0.0	0.00	1.07
New Const: Other	0	95,920	95,920	0.0	0	2,163	2,163	0.0	0.00	2.26
Total	4,746,169	5,337,531	591,361	12.5	77,867	87,088	9,222	11.8	1.64	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	57,129	63,954	6,825	11.9	County	51.54	47.41	0.000	0.000
(-) TIF Tax Capacity	2,395	2,605	210	8.8	City/Town	42.24	45.70	0.019	0.018
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.91	22.26	0.250	0.626
(=) Taxable Tax Capacity	54,734	61,349	6,615	12.1	Special District	0.79	0.75	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	118.48	116.12	0.269	0.644

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	56,800	62,300	9.7	461	514	53	11.6	0.811	0.825	
Res Hmstd: Avg Val	85,200	93,500	9.7	737	858	121	16.4	0.864	0.917	
Res Hmstd: Hi Val	113,600	124,700	9.8	1,106	1,268	162	14.6	0.973	1.016	
Res Hmstd: Ex-Hi Val	170,400	187,000	9.7	1,846	2,088	242	13.1	1.083	1.116	
Apartment (Mkt rate)	300,000	315,400	5.1	5,412	4,781	-631	-11.1	1.804	1.515	
Comm/Ind: Lo Val	150,000	159,600	6.4	3,930	4,216	287	7.3	2.619	2.641	
Comm/Ind: Med Val	300,000	319,300	6.4	9,156	9,700	544	5.9	3.051	3.037	
Comm/Ind: Hi Val	1,000,000	1,064,300	6.4	33,543	35,279	1,736	5.2	3.354	3.314	

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	32,910	2,808	9.3	0.84	0.83
Res NonHmstd 1Un	220,797	240,717	19,920	9.0	2,400	2,562	162	6.8	1.09	1.06
Res NonHmstd 2-3	46,883	47,895	1,012	2.2	639	648	9	1.3	1.36	1.35
Reg Apartments	6,362	6,957	595	9.4	105	94	-11	-10.	1.65	1.35
Low-income Apts	690	690	0	0.0	10	12	2	21.5	1.41	1.71
Seasonal Rec	2,765,940	3,074,012	308,072	11.1	33,506	35,299	1,793	5.4	1.21	1.15
Com/Ind Lo Tier	138,694	146,165	7,471	5.4	3,286	3,331	45	1.4	2.37	2.28
Com/Ind Hi Tier	99,803	110,836	11,033	11.1	3,121	3,281	160	5.1	3.13	2.96
Publ U: Elec Gen	3,970	4,069	99	2.5	110	112	2	1.8	2.77	2.75
Publ U: Other	273,712	280,555	6,843	2.5	9,801	9,659	-142	-1.4	3.58	3.44
Ag Hmstd: House	683,036	750,853	67,817	9.9	6,486	6,883	396	6.1	0.95	0.92
Ag Hmstd: Land	1,089,057	1,190,357	101,299	9.3	5,422	5,527	105	1.9	0.50	0.46
Ag NonHmstd	489,323	539,757	50,434	10.3	5,558	5,760	202	3.6	1.14	1.07
New Con: Res HS	0	154,652	154,652	0.0	0	1,430	1,430	0.0	0.00	0.92
New Const: Other	0	144,485	144,485	0.0	0	1,876	1,876	0.0	0.00	1.30
Total	9,416,751	10,643,054	1,226,303	13.0	100,545	109,383	8,838	8.8	1.07	1.03

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	94,079	106,217	12,138	12.9	County	58.26	54.37	0.000	0.000
(-) TIF Tax Capacity	27	29	3	9.8	City/Town	18.64	18.15	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.67	24.50	0.186	0.542
(=) Taxable Tax Capacity	94,053	106,188	12,136	12.9	Special District	0.64	0.61	0.000	0.000
FD Distrib Tax Cap	0	0	0	13.0	Total	104.21	97.62	0.186	0.542

**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	6,900	9.8	467	497	30	6.4	0.660	0.640
Res Hmstd: Avg Val	106,000	116,400	10,400	9.8	847	932	84	10.0	0.799	0.800
Res Hmstd: Hi Val	141,300	155,100	13,800	9.8	1,254	1,365	112	8.9	0.887	0.880
Res Hmstd: Ex-Hi Val	212,000	232,800	20,800	9.8	2,067	2,236	169	8.2	0.975	0.960
Seas Rec: Lo Val	50,000	55,600	5,600	11.2	630	659	29	4.7	1.259	1.185
Seas Rec: Hi Val	150,000	166,700	16,700	11.1	2,131	2,261	130	6.1	1.420	1.356
Comm/Ind: Lo Val	150,000	166,600	16,600	11.1	3,596	3,962	366	10.2	2.397	2.378
Comm/Ind: Med Val	300,000	333,200	33,200	11.1	8,381	9,049	667	8.0	2.793	2.715
Comm/Ind: Hi Val	1,000,000	1,110,500	110,500	11.1	30,713	32,782	2,068	6.7	3.071	2.951

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	22,497	7,005	45.2	0.88	1.18
Res NonHmstd 1Un	118,689	130,966	12,277	10.3	2,006	2,599	592	29.5	1.69	1.98
Res NonHmstd 2-3	36,491	39,577	3,086	8.5	761	937	175	23.0	2.09	2.37
Reg Apartments	54,714	57,273	2,559	4.7	1,351	1,314	-37	-2.8	2.47	2.29
Low-income Apts	51,365	53,334	1,969	3.8	870	1,250	380	43.7	1.69	2.34
Seasonal Rec	110,736	123,166	12,430	11.2	1,828	1,970	143	7.8	1.65	1.60
Com/Ind Lo Tier	245,188	256,318	11,130	4.5	8,106	9,110	1,005	12.4	3.31	3.55
Com/Ind Hi Tier	279,347	297,901	18,553	6.6	12,293	13,891	1,598	13.0	4.40	4.66
Publ U: Elec Gen	192,058	196,859	4,801	2.5	5,395	5,765	370	6.9	2.81	2.93
Publ U: Other	96,770	99,189	2,419	2.5	3,936	4,237	301	7.6	4.07	4.27
Ag Hmstd: House	3,879	4,248	368	9.5	37	49	12	32.4	0.95	1.15
Ag Hmstd: Land	2,480	2,722	242	9.8	10	14	3	30.5	0.42	0.50
Ag NonHmstd	28,129	30,960	2,831	10.1	457	633	176	38.4	1.63	2.04
New Con: Res HS	0	30,716	30,716	0.0	0	408	408	0.0	0.00	1.33
New Const: Other	0	22,761	22,761	0.0	0	610	610	0.0	0.00	2.68
Total	2,984,571	3,252,859	268,288	9.0	52,543	65,284	12,741	24.2	1.76	2.01

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	75.40	0.000	0.000
(-) TIF Tax Capacity	1,435	1,531	96	6.7	City/Town	72.09	86.34	0.035	0.035
(-) FD Contrib Tax Cap	965	1,187	222	23.0	School District	16.89	14.56	0.232	0.599
(=) Taxable Tax Capacity	34,674	37,455	2,781	8.0	Special District	1.83	1.77	0.000	0.000
FD Distrib Tax Cap	1,024	1,158	133	13.0	Total	160.35	178.06	0.267	0.634

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	346	140	67.7	0.487	0.756	
Res Hmstd: Avg Val	63,500	68,600	8.0	466	676	209	44.9	0.733	0.984	
Res Hmstd: Hi Val	84,600	91,400	8.0	768	1,080	312	40.7	0.907	1.181	
Res Hmstd: Ex-Hi Val	127,000	137,200	8.0	1,497	1,966	469	31.3	1.178	1.432	
Apartment (Mkt rate)	300,000	314,000	4.7	7,296	7,188	-108	-1.5	2.431	2.289	
Comm/Ind: Lo Val	150,000	160,000	6.7	4,868	5,715	847	17.4	3.245	3.571	
Comm/Ind: Med Val	300,000	319,900	6.6	11,345	13,144	1,799	15.9	3.781	4.108	
Comm/Ind: Hi Val	1,000,000	1,066,400	6.6	41,572	47,827	6,255	15.0	4.157	4.484	

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	19,886	24,986	5,100	25.6	0.69	0.79
Res NonHmstd 1Un	146,402	159,623	13,221	9.0	1,748	2,083	334	19.1	1.19	1.30
Res NonHmstd 2-3	20,028	18,715	-1,314	-6.6	287	303	16	5.5	1.43	1.62
Reg Apartments	3,286	3,473	188	5.7	51	47	-4	-7.1	1.55	1.36
Low-income Apts	758	835	77	10.2	10	13	3	30.8	1.30	1.54
Seasonal Rec	2,410,145	2,647,985	237,840	9.9	32,425	36,506	4,081	12.6	1.35	1.38
Com/Ind Lo Tier	62,417	64,949	2,532	4.1	1,644	1,745	101	6.1	2.63	2.69
Com/Ind Hi Tier	115,456	118,995	3,539	3.1	4,164	4,448	284	6.8	3.61	3.74
Publ U: Elec Gen	708	726	18	2.5	17	21	4	24.9	2.40	2.93
Publ U: Other	195,205	200,085	4,880	2.5	6,867	7,212	344	5.0	3.52	3.60
Ag Hmstd: House	129,416	140,359	10,943	8.5	626	763	136	21.8	0.48	0.54
Ag Hmstd: Land	137,181	148,275	11,094	8.1	298	345	47	15.6	0.22	0.23
Ag NonHmstd	326,126	366,981	40,854	12.5	3,784	4,332	548	14.5	1.16	1.18
New Con: Res HS	0	80,340	80,340	0.0	0	642	642	0.0	0.00	0.80
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	71,809	84,607	12,798	17.8	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	76.44	0.000	0.000
(-) TIF Tax Capacity	308	317	9	3.0	City/Town	19.95	19.11	0.000	0.000
(-) FD Contrib Tax Cap	452	416	-36	-8.1	School District	15.31	14.53	0.240	0.566
(=) Taxable Tax Capacity	66,381	74,165	7,784	11.7	Special District	3.84	3.73	0.000	0.000
FD Distrib Tax Cap	394	445	51	13.0	Total	110.71	113.81	0.240	0.566

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	230	340	110	47.7	0.323	0.435
Res Hmstd: Avg Val	106,600	116,900	10,300	9.7	640	840	200	31.3	0.599	0.718
Res Hmstd: Hi Val	142,200	156,000	13,800	9.7	1,074	1,342	268	24.9	0.755	0.860
Res Hmstd: Ex-Hi Val	213,300	234,000	20,700	9.7	1,943	2,344	401	20.7	0.910	1.001
Seas Rec: Lo Val	50,000	54,900	4,900	9.8	662	740	77	11.7	1.324	1.347
Seas Rec: Hi Val	150,000	164,800	14,800	9.9	2,228	2,499	271	12.2	1.485	1.516
Comm/Ind: Lo Val	150,000	154,600	4,600	3.1	3,798	4,021	223	5.9	2.531	2.601
Comm/Ind: Med Val	300,000	309,200	9,200	3.1	8,850	9,302	452	5.1	2.949	3.008
Comm/Ind: Hi Val	1,000,000	1,030,700	30,700	3.1	32,425	33,948	1,523	4.7	3.242	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	48,686	10,828	28.6	1.16	1.37
Res NonHmstd 1Un	196,641	222,954	26,312	13.4	2,719	3,526	807	29.7	1.38	1.58
Res NonHmstd 2-3	102,321	112,367	10,046	9.8	1,764	2,219	455	25.8	1.72	1.97
Reg Apartments	132,007	133,402	1,395	1.1	2,696	2,623	-74	-2.7	2.04	1.97
Low-income Apts	55,369	55,705	335	0.6	757	1,101	343	45.3	1.37	1.98
Seasonal Rec	67,460	72,857	5,397	8.0	1,124	1,276	152	13.5	1.67	1.75
Com/Ind Lo Tier	178,705	183,775	5,070	2.8	5,173	5,787	614	11.9	2.89	3.15
Com/Ind Hi Tier	484,619	502,782	18,163	3.7	18,550	20,993	2,443	13.2	3.83	4.18
Publ U: Elec Gen	694	711	17	2.5	19	22	4	18.9	2.69	3.12
Publ U: Other	110,284	113,041	2,757	2.5	4,214	4,697	483	11.5	3.82	4.16
Ag Hmstd: House	11,770	12,611	841	7.1	144	170	27	18.6	1.22	1.35
Ag Hmstd: Land	9,238	9,918	681	7.4	51	60	9	17.2	0.55	0.60
Ag NonHmstd	15,424	17,187	1,763	11.4	219	259	40	18.1	1.42	1.51
New Con: Res HS	0	67,336	67,336	0.0	0	961	961	0.0	0.00	1.43
New Const: Other	0	29,869	29,869	0.0	0	862	862	0.0	0.00	2.89
Total	4,617,044	5,082,566	465,522	10.1	75,288	93,241	17,953	23.8	1.63	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	53,863	58,743	4,880	9.1	County	86.07	97.24	0.000	0.000
(-) TIF Tax Capacity	4,882	5,114	233	4.8	City/Town	28.35	32.58	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.27	20.23	0.111	0.400
(=) Taxable Tax Capacity	48,981	53,628	4,647	9.5	Special District	4.61	4.44	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	138.30	154.49	0.111	0.400

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	70,000	76,400	9.1	696	907	211	30.4	0.994	1.187	
Res Hmstd: Avg Val	104,900	114,400	9.1	1,184	1,544	359	30.3	1.129	1.349	
Res Hmstd: Hi Val	139,900	152,600	9.1	1,704	2,183	480	28.1	1.217	1.430	
Res Hmstd: Ex-Hi Val	209,900	229,000	9.1	2,743	3,463	720	26.3	1.306	1.512	
Apartment (Mkt rate)	300,000	303,200	1.1	6,257	5,976	-280	-4.5	2.085	1.971	
Comm/Ind: Lo Val	150,000	155,600	3.7	4,352	4,947	596	13.7	2.901	3.179	
Comm/Ind: Med Val	300,000	311,200	3.7	10,149	11,446	1,297	12.8	3.382	3.678	
Comm/Ind: Hi Val	1,000,000	1,037,500	3.8	37,201	41,780	4,579	12.3	3.720	4.026	

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	30,941	2,631	9.3	1.38	1.35
Res NonHmstd 1Un	127,388	138,285	10,896	8.6	2,076	2,199	123	5.9	1.63	1.59
Res NonHmstd 2-3	57,010	62,501	5,491	9.6	1,168	1,234	66	5.6	2.05	1.97
Reg Apartments	69,018	75,194	6,176	8.9	1,672	1,484	-188	-11.	2.42	1.97
Low-income Apts	62,177	65,271	3,094	5.0	1,041	1,329	288	27.6	1.67	2.04
Seasonal Rec	41,313	44,472	3,160	7.6	836	862	26	3.1	2.02	1.94
Com/Ind Lo Tier	228,633	237,454	8,820	3.9	7,418	7,513	94	1.3	3.24	3.16
Com/Ind Hi Tier	344,133	368,079	23,946	7.0	14,665	15,264	599	4.1	4.26	4.15
Publ U: Elec Gen	1,181	1,211	30	2.5	37	39	2	4.8	3.16	3.23
Publ U: Other	72,244	74,050	1,806	2.5	3,065	3,059	-6	-0.2	4.24	4.13
Ag Hmstd: House	49,254	53,947	4,693	9.5	624	673	49	7.9	1.27	1.25
Ag Hmstd: Land	38,051	41,904	3,852	10.1	205	219	14	7.0	0.54	0.52
Ag NonHmstd	17,975	19,162	1,187	6.6	267	272	6	2.1	1.48	1.42
New Con: Res HS	0	134,245	134,245	0.0	0	1,871	1,871	0.0	0.00	1.39
New Const: Other	0	53,851	53,851	0.0	0	1,526	1,526	0.0	0.00	2.83
Total	3,164,472	3,657,697	493,225	15.6	61,384	68,484	7,100	11.6	1.94	1.87

Tax Base

Tax Rates

	Taxable Market				County	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	37,263	42,775	5,512	14.8	70.61	68.39	0.014	0.012	
(-) TIF Tax Capacity	2,144	2,362	218	10.2	53.39	53.27	0.033	0.030	
(-) FD Contrib Tax Cap	0	0	0	0.0	31.36	26.91	0.475	0.725	
(=) Taxable Tax Capacity	35,119	40,412	5,294	15.1	1.24	1.15	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	156.59	149.72	0.522	0.767

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	68,300	76,000	7,700	11.3	832	892	60	7.2	1.218	1.173
Res Hmstd: Avg Val	102,500	114,100	11,600	11.3	1,378	1,526	148	10.7	1.344	1.337
Res Hmstd: Hi Val	136,600	152,000	15,400	11.3	1,961	2,157	196	10.0	1.435	1.418
Res Hmstd: Ex-Hi Val	204,900	228,000	23,100	11.3	3,127	3,421	294	9.4	1.526	1.500
Apartment (Mkt rate)	300,000	326,800	26,800	8.9	7,203	6,367	-837	-11.	2.401	1.948
Comm/Ind: Lo Val	150,000	160,400	10,400	6.9	4,825	5,089	264	5.5	3.216	3.172
Comm/Ind: Med Val	300,000	320,900	20,900	7.0	11,232	11,698	466	4.1	3.744	3.645
Comm/Ind: Hi Val	1,000,000	1,069,600	69,600	7.0	41,133	42,527	1,394	3.4	4.113	3.975

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	39,864	3,287	9.0	1.11	1.09
Res NonHmstd 1Un	188,723	206,315	17,592	9.3	2,485	2,648	164	6.6	1.32	1.28
Res NonHmstd 2-3	56,060	60,372	4,312	7.7	907	942	35	3.9	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	21.0	1.38	1.67
Seasonal Rec	806,142	886,718	80,577	10.0	12,069	12,694	625	5.2	1.50	1.43
Com/Ind Lo Tier	66,906	70,175	3,270	4.9	1,846	1,867	21	1.2	2.76	2.66
Com/Ind Hi Tier	41,686	46,074	4,387	10.5	1,537	1,633	96	6.3	3.69	3.54
Publ U: Elec Gen	10,298	10,556	257	2.5	284	284	0	-0.1	2.76	2.69
Publ U: Other	138,881	142,353	3,472	2.5	5,294	5,228	-65	-1.2	3.81	3.67
Ag Hmstd: House	795,536	867,111	71,575	9.0	8,306	8,827	521	6.3	1.04	1.02
Ag Hmstd: Land	709,373	769,555	60,181	8.5	3,289	3,327	38	1.1	0.46	0.43
Ag NonHmstd	247,749	271,481	23,732	9.6	3,198	3,324	126	3.9	1.29	1.22
New Con: Res HS	0	166,770	166,770	0.0	0	1,917	1,917	0.0	0.00	1.15
New Const: Other	0	91,701	91,701	0.0	0	1,165	1,165	0.0	0.00	1.27
Total	6,361,142	7,249,941	888,800	14.0	75,855	83,774	7,919	10.4	1.19	1.16

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	62,816	71,513	8,697	13.8	County	72.40	70.39	0.029	0.025
(-) TIF Tax Capacity	65	70	5	7.3	City/Town	22.08	21.51	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.05	26.97	0.410	0.681
(=) Taxable Tax Capacity	62,751	71,443	8,692	13.9	Special District	0.99	0.93	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	126.53	119.79	0.439	0.706

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	11.0	739	824	86	11.6	0.930	0.935	
Res Hmstd: Avg Val	119,100	132,100	10.9	1,294	1,422	128	9.9	1.086	1.076	
Res Hmstd: Hi Val	158,700	176,100	11.0	1,848	2,020	172	9.3	1.164	1.147	
Res Hmstd: Ex-Hi Val	238,100	264,200	11.0	2,959	3,217	258	8.7	1.242	1.217	
Seas Rec: Lo Val	50,000	55,000	10.0	741	774	33	4.4	1.482	1.407	
Seas Rec: Hi Val	150,000	165,000	10.0	2,466	2,601	136	5.5	1.643	1.576	
Comm/Ind: Lo Val	150,000	165,800	10.5	4,136	4,534	398	9.6	2.757	2.734	
Comm/Ind: Med Val	300,000	331,600	10.5	9,629	10,359	730	7.6	3.209	3.123	
Comm/Ind: Hi Val	1,000,000	1,105,200	10.5	35,263	37,536	2,274	6.4	3.526	3.396	

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	88,437	9,157	11.6	1.11	1.13
Res NonHmstd 1Un	317,984	353,783	35,799	11.3	4,172	4,614	441	10.6	1.31	1.30
Res NonHmstd 2-3	218,354	234,807	16,453	7.5	3,479	3,710	230	6.6	1.59	1.58
Reg Apartments	437,011	470,275	33,263	7.6	8,576	7,889	-687	-8.0	1.96	1.68
Low-income Apts	180,114	193,426	13,311	7.4	2,382	3,199	817	34.3	1.32	1.65
Seasonal Rec	42,894	46,710	3,815	8.9	679	721	42	6.1	1.58	1.54
Com/Ind Lo Tier	537,903	554,670	16,767	3.1	15,075	15,443	368	2.4	2.80	2.78
Com/Ind Hi Tier	1,494,619	1,616,598	121,979	8.2	54,907	59,098	4,192	7.6	3.67	3.66
Publ U: Elec Gen	661,281	677,813	16,532	2.5	15,825	16,025	200	1.3	2.39	2.36
Publ U: Other	366,537	375,700	9,163	2.5	13,094	13,228	134	1.0	3.57	3.52
Ag Hmstd: House	102,190	109,907	7,717	7.6	1,112	1,209	98	8.8	1.09	1.10
Ag Hmstd: Land	90,820	98,535	7,714	8.5	430	452	22	5.1	0.47	0.46
Ag NonHmstd	62,145	67,700	5,555	8.9	755	797	42	5.6	1.21	1.18
New Con: Res HS	0	553,267	553,267	0.0	0	6,274	6,274	0.0	0.00	1.13
New Const: Other	0	215,419	215,419	0.0	0	5,829	5,829	0.0	0.00	2.71
Total	11,633,930	13,372,926	1,738,996	14.9	199,764	226,923	27,160	13.6	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	46.59	0.000	0.000
(-) TIF Tax Capacity	9,434	10,551	1,117	11.8	City/Town	43.36	42.48	0.038	0.036
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.61	31.13	0.544	0.787
(=) Taxable Tax Capacity	137,145	155,811	18,667	13.6	Special District	2.19	2.06	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	124.23	122.26	0.582	0.822

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	916	117	14.6	0.948	0.991	
Res Hmstd: Avg Val	126,300	138,400	9.6	1,384	1,558	174	12.6	1.095	1.125	
Res Hmstd: Hi Val	168,400	184,500	9.6	1,969	2,201	232	11.8	1.169	1.192	
Res Hmstd: Ex-Hi Val	252,700	276,900	9.6	3,141	3,490	348	11.1	1.243	1.260	
Apartment (Mkt rate)	300,000	322,800	7.6	5,765	5,198	-567	-9.8	1.921	1.610	
Comm/Ind: Lo Val	150,000	162,200	8.1	4,106	4,488	382	9.3	2.737	2.766	
Comm/Ind: Med Val	300,000	324,500	8.2	9,551	10,288	737	7.7	3.183	3.170	
Comm/Ind: Hi Val	1,000,000	1,081,600	8.2	34,964	37,347	2,383	6.8	3.496	3.452	

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	42,332	3,763	9.8	0.94	0.95
Res NonHmstd 1Un	165,960	183,745	17,785	10.7	1,811	1,982	171	9.4	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	-9.2	1.58	1.31
Low-income Apts	282	323	41	14.5	3	4	1	32.9	1.15	1.34
Seasonal Rec	492,578	546,996	54,418	11.0	6,438	6,925	487	7.6	1.31	1.27
Com/Ind Lo Tier	109,474	115,647	6,173	5.6	2,660	2,757	97	3.6	2.43	2.38
Com/Ind Hi Tier	91,647	99,977	8,330	9.1	2,882	3,098	215	7.5	3.15	3.10
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	4,664	-67	-1.4	3.22	3.09
Ag Hmstd: House	972,602	1,080,389	107,787	11.1	8,631	9,616	985	11.4	0.89	0.89
Ag Hmstd: Land	1,278,175	1,424,029	145,854	11.4	5,857	6,376	519	8.9	0.46	0.45
Ag NonHmstd	269,046	294,662	25,617	9.5	2,852	3,018	166	5.8	1.06	1.02
New Con: Res HS	0	180,397	180,397	0.0	0	1,721	1,721	0.0	0.00	0.95
New Const: Other	0	71,514	71,514	0.0	0	885	885	0.0	0.00	1.24
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				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	47.12	0.000	0.000
(-) TIF Tax Capacity	135	148	13	9.8	City/Town	22.40	22.07	0.008	0.007
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.57	30.10	0.632	0.824
(=) Taxable Tax Capacity	74,603	83,900	9,297	12.5	Special District	1.27	1.20	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	103.56	100.49	0.639	0.831

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	100,500	109,000	8.5	823	912	88	10.7	0.818	0.836
Res Hmstd: Avg Val	150,700	163,500	8.5	1,420	1,554	133	9.4	0.942	0.950
Res Hmstd: Hi Val	200,900	218,000	8.5	2,017	2,195	178	8.8	1.004	1.007
Res Hmstd: Ex-Hi Val	301,400	327,000	8.5	3,213	3,479	267	8.3	1.065	1.064
Seas Rec: Lo Val	50,000	55,500	11.0	627	674	47	7.6	1.253	1.214
Seas Rec: Hi Val	150,000	166,600	11.1	2,121	2,307	186	8.8	1.414	1.384
Comm/Ind: Lo Val	150,000	163,600	9.1	3,649	3,990	341	9.3	2.432	2.438
Comm/Ind: Med Val	300,000	327,300	9.1	8,483	9,129	646	7.6	2.827	2.789
Comm/Ind: Hi Val	1,000,000	1,090,900	9.1	31,041	33,102	2,061	6.6	3.104	3.034

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	53,867	6,854	14.6	1.26	1.38
Res NonHmstd 1Un	216,745	229,712	12,967	6.0	3,477	3,962	485	13.9	1.60	1.72
Res NonHmstd 2-3	59,846	61,288	1,442	2.4	1,116	1,229	113	10.1	1.86	2.00
Reg Apartments	176,247	186,132	9,885	5.6	3,849	3,651	-199	-5.2	2.18	1.96
Low-income Apts	82,264	84,193	1,930	2.3	1,258	1,688	431	34.2	1.53	2.01
Seasonal Rec	12,824	13,727	903	7.0	271	302	30	11.1	2.12	2.20
Com/Ind Lo Tier	483,351	491,559	8,208	1.7	15,155	16,033	878	5.8	3.14	3.26
Com/Ind Hi Tier	632,086	639,241	7,154	1.1	25,248	26,514	1,266	5.0	3.99	4.15
Publ U: Elec Gen	4,451	4,562	111	2.5	112	119	7	6.3	2.51	2.61
Publ U: Other	65,621	67,261	1,641	2.5	2,814	3,015	201	7.2	4.29	4.48
Ag Hmstd: House	18,004	19,346	1,343	7.5	244	290	46	18.8	1.35	1.50
Ag Hmstd: Land	35,755	38,453	2,698	7.5	310	357	47	15.1	0.87	0.93
Ag NonHmstd	34,548	34,841	293	0.8	564	614	50	8.8	1.63	1.76
New Con: Res HS	0	67,142	67,142	0.0	0	1,004	1,004	0.0	0.00	1.50
New Const: Other	0	43,741	43,741	0.0	0	1,327	1,327	0.0	0.00	3.03
Total	5,554,170	5,880,431	326,261	5.9	101,432	113,971	12,539	12.4	1.83	1.94

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	65,822	69,285	3,463	5.3		County	61.73	60.89	0.039	0.039
(-) TIF Tax Capacity	3,386	3,552	167	4.9		City/Town	61.28	69.27	0.025	0.026
(-) FD Contrib Tax Cap	0	0	0	0.0		School District	21.25	23.62	0.997	1.125
(=) Taxable Tax Capacity	62,437	65,733	3,296	5.3		Special District	1.30	1.28	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0		Total	145.56	155.06	1.062	1.190

**Tax Burdens on
Hypothetical**

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	45,500	47,500	4.4	529	603	74	14.1	1.161	1.269	
Res Hmstd: Avg Val	68,300	71,400	4.5	793	906	113	14.2	1.161	1.269	
Res Hmstd: Hi Val	91,000	95,100	4.5	1,131	1,301	170	15.1	1.242	1.368	
Res Hmstd: Ex-Hi Val	136,600	142,700	4.5	1,884	2,139	255	13.5	1.379	1.498	
Apartment (Mkt rate)	300,000	316,800	5.6	6,869	6,517	-351	-5.1	2.289	2.057	
Comm/Ind: Lo Val	150,000	151,700	1.1	4,658	4,917	260	5.6	3.105	3.241	
Comm/Ind: Med Val	300,000	303,400	1.1	10,815	11,390	575	5.3	3.604	3.754	
Comm/Ind: Hi Val	1,000,000	1,011,300	1.1	39,549	41,596	2,047	5.2	3.954	4.113	

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	18,140	1,894	11.7	0.97	1.00
Res NonHmstd 1Un	168,312	182,408	14,096	8.4	1,965	2,144	180	9.2	1.17	1.18
Res NonHmstd 2-3	22,610	23,815	1,205	5.3	337	361	23	6.9	1.49	1.51
Reg Apartments	3,438	3,843	405	11.8	56	53	-4	-6.7	1.64	1.37
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	4,991	426	9.3	1.46	1.45
Com/Ind Lo Tier	87,877	90,656	2,779	3.2	2,204	2,272	68	3.1	2.51	2.51
Com/Ind Hi Tier	133,111	135,428	2,317	1.7	4,267	4,286	19	0.5	3.21	3.16
Publ U: Elec Gen	27,517	539	-26,978	-98.0	522	9	-514	-98.	1.90	1.65
Publ U: Other	293,441	292,596	-845	-0.3	9,107	8,882	-225	-2.5	3.10	3.04
Ag Hmstd: House	1,019,613	1,095,723	76,109	7.5	8,216	8,990	774	9.4	0.81	0.82
Ag Hmstd: Land	6,368,442	6,786,738	418,295	6.6	34,109	36,073	1,964	5.8	0.54	0.53
Ag NonHmstd	3,027,764	3,221,614	193,850	6.4	30,086	31,567	1,481	4.9	0.99	0.98
New Con: Res HS	0	54,231	54,231	0.0	0	563	563	0.0	0.00	1.04
New Const: Other	0	94,951	94,951	0.0	0	1,668	1,668	0.0	0.00	1.76
Total	13,136,427	14,140,420	1,003,992	7.6	111,681	119,997	8,317	7.4	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	62.53	0.030	0.025	
(-) TIF Tax Capacity	313	317	4	1.3	City/Town	16.36	16.23	0.000	0.000	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.44	20.52	1.058	1.173	
(=) Taxable Tax Capacity	111,447	119,893	8,446	7.6	Special District	1.24	1.25	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	101.52	100.53	1.088	1.198	

**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	8.5	468	508	41	8.7	0.723	0.725	
Res Hmstd: Avg Val	96,900	105,100	8.5	804	905	101	12.5	0.829	0.860	
Res Hmstd: Hi Val	129,200	140,200	8.5	1,196	1,331	135	11.3	0.925	0.949	
Res Hmstd: Ex-Hi Val	193,800	210,200	8.5	1,980	2,182	201	10.2	1.021	1.037	
Comm/Ind: Lo Val	150,000	152,600	1.7	3,671	3,702	31	0.8	2.447	2.425	
Comm/Ind: Med Val	300,000	305,200	1.7	8,511	8,550	39	0.5	2.836	2.801	
Comm/Ind: Hi Val	1,000,000	1,017,400	1.7	31,097	31,176	80	0.3	3.109	3.064	

House Research

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SOUTH CENTRAL CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	3,856,843	4,155,723	298,880	7.7	40,287	47,078	6,791	16.9	1.04	1.13
Res NonHmstd 1Un	185,555	205,713	20,157	10.9	2,425	2,829	404	16.7	1.31	1.38
Res NonHmstd 2-3	92,596	96,502	3,907	4.2	1,423	1,531	109	7.6	1.54	1.59
Reg Apartments	189,633	191,575	1,942	1.0	3,367	2,979	-388	-11.	1.78	1.56
Low-income Apts	61,375	62,185	810	1.3	768	1,004	236	30.7	1.25	1.61
Seasonal Rec	12,247	13,386	1,139	9.3	213	240	27	12.7	1.74	1.79
Com/Ind Lo Tier	386,137	391,741	5,604	1.5	10,619	11,078	460	4.3	2.75	2.83
Com/Ind Hi Tier	753,554	794,867	41,313	5.5	25,794	27,450	1,656	6.4	3.42	3.45
Publ U: Elec Gen	17,206	17,637	430	2.5	374	387	12	3.3	2.17	2.19
Publ U: Other	70,709	72,477	1,768	2.5	2,498	2,606	107	4.3	3.53	3.60
Ag Hmstd: House	10,783	11,584	802	7.4	130	153	23	17.9	1.21	1.33
Ag Hmstd: Land	20,044	21,401	1,358	6.8	144	167	23	16.0	0.72	0.78
Ag NonHmstd	24,821	25,921	1,101	4.4	314	354	40	12.6	1.27	1.37
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	1,742	1,742	0.0	0.00	2.92
Total	5,681,502	6,238,442	556,940	9.8	88,357	100,993	12,636	14.3	1.56	1.62

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	68,225	74,381	6,156	9.0	County	52.63	51.00	0.000	0.000
(-) TIF Tax Capacity	3,655	3,949	294	8.0	City/Town	49.47	55.88	0.035	0.035
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.61	16.75	0.864	1.006
(=) Taxable Tax Capacity	64,570	70,432	5,862	9.1	Special District	0.39	0.38	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	119.10	124.01	0.900	1.041

**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	59,000	63,600	7.8	520	600	81	15.5	0.880	0.944	
Res Hmstd: Avg Val	88,500	95,400	7.8	841	996	155	18.4	0.950	1.043	
Res Hmstd: Hi Val	117,900	127,000	7.7	1,244	1,449	205	16.5	1.055	1.140	
Res Hmstd: Ex-Hi Val	177,000	190,700	7.7	2,054	2,363	308	15.0	1.160	1.238	
Apartment (Mkt rate)	300,000	303,100	1.0	5,629	5,014	-616	-10.	1.876	1.654	
Comm/Ind: Lo Val	150,000	158,200	5.5	4,038	4,422	383	9.5	2.692	2.794	
Comm/Ind: Med Val	300,000	316,400	5.5	9,377	10,166	788	8.4	3.125	3.212	
Comm/Ind: Hi Val	1,000,000	1,054,800	5.5	34,293	36,976	2,683	7.8	3.429	3.505	

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	12,659	1,149	10.0	0.79	0.79
Res NonHmstd 1Un	124,003	135,752	11,749	9.5	1,191	1,290	99	8.3	0.96	0.95
Res NonHmstd 2-3	20,908	22,521	1,613	7.7	249	266	18	7.1	1.19	1.18
Reg Apartments	2,425	2,443	17	0.7	35	30	-6	-16.	1.46	1.21
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	1,019	24	2.4	1.15	1.09
Com/Ind Lo Tier	54,684	56,429	1,745	3.2	1,195	1,203	9	0.7	2.18	2.13
Com/Ind Hi Tier	60,198	61,903	1,705	2.8	1,720	1,715	-5	-0.3	2.86	2.77
Publ U: Elec Gen	10,679	10,946	267	2.5	148	149	2	1.2	1.38	1.36
Publ U: Other	207,970	213,170	5,199	2.5	5,895	5,936	41	0.7	2.83	2.78
Ag Hmstd: House	792,200	843,549	51,349	6.5	5,428	5,865	437	8.1	0.69	0.70
Ag Hmstd: Land	3,959,730	4,207,837	248,107	6.3	19,548	20,414	866	4.4	0.49	0.49
Ag NonHmstd	1,617,307	1,709,148	91,840	5.7	14,171	14,692	521	3.7	0.88	0.86
New Con: Res HS	0	51,255	51,255	0.0	0	422	422	0.0	0.00	0.82
New Const: Other	0	39,076	39,076	0.0	0	376	376	0.0	0.00	0.96
Total	8,398,922	9,046,828	647,906	7.7	62,083	66,037	3,954	6.4	0.74	0.73

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	54.19	0.000	0.000
(-) TIF Tax Capacity	26	40	13	50.6	City/Town	14.83	14.94	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.55	16.60	0.816	0.989
(=) Taxable Tax Capacity	72,234	77,761	5,527	7.7	Special District	0.40	0.39	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	88.24	86.12	0.816	0.989

**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	534	75	16.3	0.581	0.618	
Res Hmstd: Avg Val	118,400	129,500	9.4	875	988	112	12.8	0.739	0.762	
Res Hmstd: Hi Val	157,800	172,600	9.4	1,291	1,440	149	11.6	0.817	0.834	
Res Hmstd: Ex-Hi Val	236,700	258,900	9.4	2,122	2,346	224	10.6	0.896	0.906	
Comm/Ind: Lo Val	150,000	154,200	2.8	3,331	3,384	53	1.6	2.220	2.194	
Comm/Ind: Med Val	300,000	308,500	2.8	7,732	7,809	78	1.0	2.577	2.531	
Comm/Ind: Hi Val	1,000,000	1,028,300	2.8	28,269	28,453	185	0.7	2.826	2.767	

House Research

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OLMSTED COUNTY

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	4,810,012	5,376,821	566,810	11.8	55,873	65,490	9,617	17.2	1.16	1.22
Res NonHmstd 1Un	272,599	278,876	6,278	2.3	3,646	3,801	155	4.2	1.34	1.36
Res NonHmstd 2-3	85,725	86,907	1,183	1.4	1,409	1,461	51	3.6	1.64	1.68
Reg Apartments	245,675	281,335	35,660	14.5	4,888	4,842	-46	-0.9	1.99	1.72
Low-income Apts	74,157	82,413	8,256	11.1	1,017	1,422	405	39.8	1.37	1.73
Seasonal Rec	3,610	3,755	145	4.0	61	64	4	6.3	1.68	1.71
Com/Ind Lo Tier	202,428	205,895	3,466	1.7	5,657	5,785	128	2.3	2.79	2.81
Com/Ind Hi Tier	1,047,340	1,104,668	57,328	5.5	38,681	41,151	2,470	6.4	3.69	3.73
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	1,767	29	1.7	3.55	3.52
Ag Hmstd: House	267,297	293,177	25,880	9.7	2,606	2,944	338	13.0	0.97	1.00
Ag Hmstd: Land	394,100	433,755	39,655	10.1	2,157	2,391	234	10.8	0.55	0.55
Ag NonHmstd	120,985	125,867	4,882	4.0	1,349	1,391	42	3.1	1.12	1.11
New Con: Res HS	0	240,563	240,563	0.0	0	3,015	3,015	0.0	0.00	1.25
New Const: Other	0	151,522	151,522	0.0	0	3,496	3,496	0.0	0.00	2.31
Total	7,572,952	8,715,805	1,142,853	15.1	119,082	139,020	19,938	16.7	1.57	1.60

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	56.95	0.000	0.000
(-) TIF Tax Capacity	3,439	3,776	337	9.8	City/Town	36.79	35.14	0.003	0.002
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	27.18	32.90	1.126	1.120
(=) Taxable Tax Capacity	84,147	96,037	11,890	14.1	Special District	0.00	0.00	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	121.96	124.98	1.129	1.123

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	90,100	100,700	11.8	909	1,090	181	19.9	1.009	1.082	
Res Hmstd: Avg Val	135,100	151,000	11.8	1,549	1,820	271	17.5	1.146	1.205	
Res Hmstd: Hi Val	180,100	201,300	11.8	2,189	2,551	361	16.5	1.215	1.267	
Res Hmstd: Ex-Hi Val	270,200	302,000	11.8	3,471	4,013	542	15.6	1.284	1.328	
Apartment (Mkt rate)	300,000	343,500	14.5	5,827	5,752	-75	-1.3	1.942	1.674	
Comm/Ind: Lo Val	150,000	158,200	5.5	4,137	4,458	321	7.8	2.757	2.817	
Comm/Ind: Med Val	300,000	316,400	5.5	9,596	10,246	650	6.8	3.198	3.238	
Comm/Ind: Hi Val	1,000,000	1,054,700	5.5	35,073	37,258	2,185	6.2	3.507	3.532	

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	79,785	9,731	13.9	1.03	1.09
Res NonHmstd 1Un	308,344	334,741	26,397	8.6	3,874	4,340	466	12.0	1.26	1.30
Res NonHmstd 2-3	150,851	158,863	8,012	5.3	2,415	2,602	187	7.7	1.60	1.64
Reg Apartments	271,470	295,510	24,040	8.9	4,870	4,554	-316	-6.5	1.79	1.54
Low-income Apts	107,177	115,111	7,935	7.4	1,364	1,833	469	34.3	1.27	1.59
Seasonal Rec	30,771	33,324	2,554	8.3	502	549	47	9.3	1.63	1.65
Com/Ind Lo Tier	611,378	630,118	18,740	3.1	16,565	17,171	606	3.7	2.71	2.73
Com/Ind Hi Tier	1,000,537	1,059,976	59,439	5.9	35,157	37,088	1,931	5.5	3.51	3.50
Publ U: Elec Gen	288,287	295,494	7,207	2.5	8,840	8,838	-2	0.0	3.07	2.99
Publ U: Other	213,586	218,926	5,340	2.5	8,226	8,321	95	1.1	3.85	3.80
Ag Hmstd: House	28,085	30,186	2,101	7.5	307	338	31	10.1	1.09	1.12
Ag Hmstd: Land	50,222	54,293	4,071	8.1	311	334	23	7.4	0.62	0.61
Ag NonHmstd	39,150	41,385	2,235	5.7	481	504	23	4.9	1.23	1.22
New Con: Res HS	0	195,642	195,642	0.0	0	2,277	2,277	0.0	0.00	1.16
New Const: Other	0	105,528	105,528	0.0	0	2,732	2,732	0.0	0.00	2.59
Total	9,909,192	10,916,119	1,006,927	10.2	152,965	171,265	18,299	12.0	1.54	1.57

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	49.15	0.000	0.000
(-) TIF Tax Capacity	5,513	5,979	465	8.4		City/Town	44.79	48.13	0.017	0.017
(-) FD Contrib Tax Cap	0	0	0	0.0		School District	25.18	23.28	0.733	1.012
(=) Taxable Tax Capacity	113,131	123,841	10,710	9.5		Special District	1.24	1.21	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0		Total	121.39	121.77	0.750	1.029

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	667	70	11.7	0.888	0.920	
Res Hmstd: Avg Val	100,800	108,800	7.9	1,018	1,162	145	14.2	1.009	1.068	
Res Hmstd: Hi Val	134,400	145,000	7.9	1,481	1,673	192	13.0	1.101	1.153	
Res Hmstd: Ex-Hi Val	201,600	217,500	7.9	2,408	2,696	288	12.0	1.194	1.239	
Apartment (Mkt rate)	300,000	326,600	8.9	5,688	5,307	-380	-6.7	1.895	1.625	
Comm/Ind: Lo Val	150,000	158,900	5.9	4,067	4,391	323	8.0	2.711	2.763	
Comm/Ind: Med Val	300,000	317,800	5.9	9,453	10,087	635	6.7	3.150	3.174	
Comm/Ind: Hi Val	1,000,000	1,059,400	5.9	34,585	36,674	2,089	6.0	3.458	3.461	

House Research

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SOUTHEAST TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	2,561,600	2,813,310	251,710	9.8	22,112	24,728	2,616	11.8	0.86	0.88
Res NonHmstd 1Un	180,309	196,027	15,718	8.7	1,928	2,076	148	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	-11.	1.64	1.38
Low-income Apts	87	95	9	10.1	1	1	0	41.6	0.96	1.23
Seasonal Rec	118,083	127,064	8,981	7.6	1,473	1,533	60	4.1	1.25	1.21
Com/Ind Lo Tier	69,636	71,767	2,131	3.1	1,676	1,698	22	1.3	2.41	2.37
Com/Ind Hi Tier	44,923	46,232	1,308	2.9	1,425	1,437	11	0.8	3.17	3.11
Publ U: Elec Gen	1,919	1,967	48	2.5	31	30	-1	-4.1	1.63	1.52
Publ U: Other	200,630	205,646	5,016	2.5	6,159	6,246	87	1.4	3.07	3.04
Ag Hmstd: House	1,167,371	1,256,229	88,858	7.6	9,643	10,420	777	8.1	0.83	0.83
Ag Hmstd: Land	3,977,674	4,260,415	282,741	7.1	21,051	22,113	1,062	5.0	0.53	0.52
Ag NonHmstd	1,214,226	1,311,121	96,895	8.0	12,172	12,775	602	4.9	1.00	0.97
New Con: Res HS	0	95,552	95,552	0.0	0	865	865	0.0	0.00	0.91
New Const: Other	0	57,873	57,873	0.0	0	546	546	0.0	0.00	0.94
Total	9,574,047	10,483,816	909,770	9.5	78,180	85,009	6,829	8.7	0.82	0.81

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	83,084	91,081	7,998	9.6	County	52.12	51.32	0.000	0.000
(-) TIF Tax Capacity	76	93	16	21.3	City/Town	21.37	20.97	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.55	23.76	0.632	0.899
(=) Taxable Tax Capacity	83,007	90,989	7,982	9.6	Special District	0.92	0.90	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	99.96	96.95	0.632	0.899

**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	684	91	15.4	0.707	0.744
Res Hmstd: Avg Val	125,500	137,800	12,300	9.8	1,074	1,211	137	12.8	0.856	0.879
Res Hmstd: Hi Val	167,300	183,700	16,400	9.8	1,556	1,739	183	11.8	0.930	0.946
Res Hmstd: Ex-Hi Val	251,000	275,700	24,700	9.8	2,521	2,797	276	10.9	1.004	1.014
Comm/Ind: Lo Val	150,000	154,400	4,400	2.9	3,567	3,629	62	1.7	2.378	2.350
Comm/Ind: Med Val	300,000	308,700	8,700	2.9	8,292	8,375	83	1.0	2.763	2.712
Comm/Ind: Hi Val	1,000,000	1,029,100	29,100	2.9	30,341	30,531	191	0.6	3.034	2.966

House Research

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ANOKA COUNTY

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	13,558,357	15,218,023	1,659,666	12.2	146,044	161,720	15,677	10.7	1.08	1.06
Res NonHmstd 1Un	372,254	415,289	43,035	11.6	4,581	4,938	357	7.8	1.23	1.19
Res NonHmstd 2-3	301,587	334,609	33,022	10.9	4,539	4,903	364	8.0	1.50	1.47
Reg Apartments	514,524	588,046	73,522	14.3	9,217	8,697	-519	-5.6	1.79	1.48
Low-income Apts	213,706	245,762	32,056	15.0	2,711	3,718	1,006	37.1	1.27	1.51
Seasonal Rec	53,561	56,646	3,084	5.8	897	907	10	1.1	1.68	1.60
Com/Ind Lo Tier	406,011	414,197	8,186	2.0	11,038	11,103	64	0.6	2.72	2.68
Com/Ind Hi Tier	2,206,806	2,377,959	171,153	7.8	78,374	83,449	5,075	6.5	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	6,963	7,024	61	0.9	3.54	3.48
Ag Hmstd: House	94,085	105,115	11,030	11.7	924	1,014	89	9.7	0.98	0.96
Ag Hmstd: Land	71,182	79,620	8,438	11.9	316	342	25	8.0	0.44	0.43
Ag NonHmstd	49,408	53,554	4,146	8.4	535	549	14	2.6	1.08	1.03
New Con: Res HS	0	395,086	395,086	0.0	0	4,343	4,343	0.0	0.00	1.10
New Const: Other	0	245,446	245,446	0.0	0	6,786	6,786	0.0	0.00	2.76
Total	18,038,357	20,731,150	2,692,792	14.9	266,139	299,492	33,353	12.5	1.48	1.44

Tax Base

Tax Rates

					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	0.000
(-) TIF Tax Capacity	14,549	16,455	1,906	13.1	City/Town	35.68	34.27	0.025	0.023
(-) FD Contrib Tax Cap	17,379	19,974	2,595	14.9	School District	28.29	27.04	1.459	1.448
(=) Taxable Tax Capacity	177,663	203,200	25,538	14.4	Special District	5.98	5.57	0.000	0.000
FD Distrib Tax Cap	29,990	32,650	2,659	8.9	Total	108.11	104.29	1.484	1.471

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	1,096	117	11.9	0.955	0.955
Res Hmstd: Avg Val	153,500	171,900	18,400	12.0	1,653	1,828	175	10.6	1.076	1.063
Res Hmstd: Hi Val	204,600	229,200	24,600	12.0	2,327	2,561	234	10.0	1.137	1.117
Res Hmstd: Ex-Hi Val	306,900	343,700	36,800	12.0	3,677	4,027	349	9.5	1.198	1.171
Apartment (Mkt rate)	300,000	342,900	42,900	14.3	5,310	4,974	-336	-6.3	1.770	1.450
Comm/Ind: Lo Val	150,000	161,600	11,600	7.7	4,057	4,401	343	8.5	2.704	2.723
Comm/Ind: Med Val	300,000	323,300	23,300	7.8	9,393	10,062	669	7.1	3.131	3.112
Comm/Ind: Hi Val	1,000,000	1,077,600	77,600	7.8	34,294	36,474	2,181	6.4	3.429	3.384

House Research

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WASHINGTON COUNTY

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	12,267,402	13,729,029	1,461,627	11.9	137,219	150,469	13,250	9.7	1.12	1.10
Res NonHmstd 1Un	509,825	568,534	58,709	11.5	6,158	6,624	467	7.6	1.21	1.17
Res NonHmstd 2-3	200,177	210,222	10,045	5.0	2,822	2,885	63	2.2	1.41	1.37
Reg Apartments	389,192	420,131	30,939	7.9	7,112	6,290	-822	-11.	1.83	1.50
Low-income Apts	123,120	132,962	9,842	8.0	1,559	1,927	368	23.6	1.27	1.45
Seasonal Rec	91,545	99,385	7,839	8.6	1,261	1,334	73	5.8	1.38	1.34
Com/Ind Lo Tier	228,892	235,499	6,606	2.9	6,204	6,255	51	0.8	2.71	2.66
Com/Ind Hi Tier	1,520,346	1,714,606	194,260	12.8	54,633	60,145	5,512	10.1	3.59	3.51
Publ U: Elec Gen	52,448	53,759	1,311	2.5	1,216	1,239	23	1.9	2.32	2.31
Publ U: Other	200,024	205,025	5,001	2.5	7,110	7,149	39	0.6	3.55	3.49
Ag Hmstd: House	223,337	231,947	8,609	3.9	2,205	2,216	11	0.5	0.99	0.96
Ag Hmstd: Land	130,001	134,545	4,544	3.5	433	425	-8	-1.7	0.33	0.32
Ag NonHmstd	132,927	149,416	16,489	12.4	1,326	1,443	117	8.8	1.00	0.97
New Con: Res HS	0	299,845	299,845	0.0	0	3,344	3,344	0.0	0.00	1.12
New Const: Other	0	277,484	277,484	0.0	0	4,868	4,868	0.0	0.00	1.75
Total	16,069,237	18,462,388	2,393,151	14.9	229,258	256,616	27,358	11.9	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	0.000
(-) TIF Tax Capacity	6,340	7,385	1,044	16.5	City/Town	33.51	31.61	0.069	0.064
(-) FD Contrib Tax Cap	12,421	14,207	1,786	14.4	School District	30.20	28.77	1.776	1.715
(=) Taxable Tax Capacity	163,159	186,853	23,694	14.5	Special District	6.78	6.45	0.000	0.000
FD Distrib Tax Cap	16,557	18,025	1,468	8.9	Total	103.50	99.63	1.844	1.780

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	130,400	145,900	11.9	1,335	1,472	137	10.3	1.023	1.009	
Res Hmstd: Avg Val	195,400	218,700	11.9	2,186	2,393	206	9.4	1.118	1.093	
Res Hmstd: Hi Val	260,500	291,500	11.9	3,039	3,313	274	9.0	1.166	1.136	
Res Hmstd: Ex-Hi Val	390,900	437,500	11.9	4,746	5,137	391	8.2	1.214	1.174	
Apartment (Mkt rate)	300,000	323,800	7.9	5,211	4,609	-602	-11.	1.736	1.423	
Comm/Ind: Lo Val	150,000	169,200	12.8	4,040	4,630	590	14.6	2.693	2.736	
Comm/Ind: Med Val	300,000	338,300	12.8	9,334	10,489	1,155	12.4	3.111	3.100	
Comm/Ind: Hi Val	1,000,000	1,127,800	12.8	34,042	37,845	3,803	11.2	3.404	3.355	

House Research

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DAKOTA COUNTY

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	19,009,409	21,132,507	2,123,098	11.2	200,550	220,696	20,146	10.0	1.06	1.04
Res NonHmstd 1Un	633,833	704,692	70,859	11.2	7,391	8,009	618	8.4	1.17	1.14
Res NonHmstd 2-3	287,869	304,980	17,111	5.9	4,158	4,252	94	2.3	1.44	1.39
Reg Apartments	1,205,712	1,277,546	71,834	6.0	19,873	17,639	-2,234	-11.	1.65	1.38
Low-income Apts	174,581	185,052	10,471	6.0	2,042	2,593	551	27.0	1.17	1.40
Seasonal Rec	29,797	32,014	2,217	7.4	456	477	21	4.5	1.53	1.49
Com/Ind Lo Tier	438,640	450,892	12,252	2.8	11,549	11,747	198	1.7	2.63	2.61
Com/Ind Hi Tier	3,396,222	3,533,020	136,798	4.0	117,345	120,992	3,647	3.1	3.46	3.42
Publ U: Elec Gen	73,279	75,111	1,832	2.5	1,789	1,843	55	3.0	2.44	2.45
Publ U: Other	367,891	377,089	9,197	2.5	12,824	12,978	153	1.2	3.49	3.44
Ag Hmstd: House	179,668	192,797	13,129	7.3	1,524	1,580	56	3.7	0.85	0.82
Ag Hmstd: Land	248,844	268,063	19,219	7.7	1,075	1,093	17	1.6	0.43	0.41
Ag NonHmstd	149,302	157,349	8,047	5.4	1,453	1,444	-9	-0.6	0.97	0.92
New Con: Res HS	0	658,984	658,984	0.0	0	7,098	7,098	0.0	0.00	1.08
New Const: Other	0	285,889	285,889	0.0	0	6,424	6,424	0.0	0.00	2.25
Total	26,195,046	29,635,985	3,440,939	13.1	382,029	418,865	36,836	9.6	1.46	1.41

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	308,487	343,609	35,122	11.4	County	32.52	31.13	0.093	0.083
(-) TIF Tax Capacity	15,861	17,173	1,313	8.3	City/Town	37.41	36.29	0.077	0.073
(-) FD Contrib Tax Cap	28,551	30,772	2,220	7.8	School District	25.38	25.36	1.394	1.418
(=) Taxable Tax Capacity	264,075	295,664	31,589	12.0	Special District	5.14	4.81	0.000	0.000
FD Distrib Tax Cap	30,893	33,633	2,739	8.9	Total	100.45	97.60	1.564	1.573

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	1,269	132	11.6	0.942	0.945	
Res Hmstd: Avg Val	181,000	201,200	11.2	1,892	2,089	197	10.4	1.045	1.038	
Res Hmstd: Hi Val	241,300	268,200	11.1	2,646	2,909	263	9.9	1.096	1.084	
Res Hmstd: Ex-Hi Val	362,000	402,400	11.2	4,156	4,550	394	9.5	1.148	1.130	
Apartment (Mkt rate)	300,000	317,900	6.0	4,989	4,379	-611	-12.	1.663	1.377	
Comm/Ind: Lo Val	150,000	156,000	4.0	3,968	4,131	163	4.1	2.645	2.648	
Comm/Ind: Med Val	300,000	312,100	4.0	9,180	9,496	316	3.4	3.060	3.042	
Comm/Ind: Hi Val	1,000,000	1,040,300	4.0	33,505	34,522	1,017	3.0	3.350	3.318	

House Research

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CARVER & SCOTT

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	9,599,527	10,721,619	1,122,093	11.7	117,734	126,617	8,883	7.5	1.23	1.18
Res NonHmstd 1Un	331,849	363,116	31,267	9.4	4,259	4,426	167	3.9	1.28	1.22
Res NonHmstd 2-3	203,214	218,945	15,732	7.7	3,240	3,333	93	2.9	1.59	1.52
Reg Apartments	159,631	175,503	15,873	9.9	3,044	2,717	-327	-10.	1.91	1.55
Low-income Apts	71,472	74,871	3,399	4.8	941	1,150	209	22.2	1.32	1.54
Seasonal Rec	35,059	38,518	3,459	9.9	526	552	26	4.9	1.50	1.43
Com/Ind Lo Tier	252,953	268,989	16,036	6.3	7,020	7,304	284	4.0	2.78	2.72
Com/Ind Hi Tier	1,247,441	1,317,164	69,723	5.6	45,606	46,960	1,353	3.0	3.66	3.57
Publ U: Elec Gen	18,566	19,030	464	2.5	441	446	5	1.2	2.38	2.35
Publ U: Other	110,782	113,552	2,770	2.5	4,010	4,022	12	0.3	3.62	3.54
Ag Hmstd: House	404,806	449,051	44,246	10.9	3,474	3,841	367	10.6	0.86	0.86
Ag Hmstd: Land	475,584	529,267	53,683	11.3	1,965	2,134	169	8.6	0.41	0.40
Ag NonHmstd	173,748	190,709	16,960	9.8	1,758	1,837	79	4.5	1.01	0.96
New Con: Res HS	0	563,503	563,503	0.0	0	6,730	6,730	0.0	0.00	1.19
New Const: Other	0	216,342	216,342	0.0	0	3,327	3,327	0.0	0.00	1.54
Total	13,084,631	15,260,180	2,175,550	16.6	194,018	215,396	21,378	11.0	1.48	1.41

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	43.95	0.000	0.000
(-) TIF Tax Capacity	9,546	10,183	637	6.7	City/Town	34.74	32.18	0.214	0.198
(-) FD Contrib Tax Cap	9,723	10,521	799	8.2	School District	29.37	26.73	1.303	1.342
(=) Taxable Tax Capacity	126,157	147,428	21,271	16.9	Special District	5.61	5.33	0.000	0.000
FD Distrib Tax Cap	12,492	13,599	1,108	8.9	Total	114.37	108.19	1.518	1.540

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	129,200	144,300	11.7	1,418	1,541	123	8.7	1.097	1.067	
Res Hmstd: Avg Val	193,800	216,500	11.7	2,313	2,498	185	8.0	1.193	1.153	
Res Hmstd: Hi Val	258,300	288,500	11.7	3,206	3,453	247	7.7	1.241	1.196	
Res Hmstd: Ex-Hi Val	387,500	432,800	11.7	4,996	5,349	353	7.1	1.289	1.235	
Apartment (Mkt rate)	300,000	329,800	9.9	5,602	4,968	-634	-11.	1.867	1.506	
Comm/Ind: Lo Val	150,000	158,400	5.6	4,153	4,353	200	4.8	2.768	2.748	
Comm/Ind: Med Val	300,000	316,800	5.6	9,614	9,981	366	3.8	3.204	3.150	
Comm/Ind: Hi Val	1,000,000	1,055,900	5.6	35,101	36,239	1,138	3.2	3.510	3.432	

House Research

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NORTHERN HENNEPIN CO.

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	12,039,773	13,189,390	1,149,618	9.5	167,519	181,462	13,943	8.3	1.39	1.38
Res NonHmstd 1Un	287,618	316,517	28,899	10.0	4,417	4,759	343	7.8	1.54	1.50
Res NonHmstd 2-3	147,977	161,257	13,280	9.0	2,745	2,906	161	5.9	1.85	1.80
Reg Apartments	682,887	760,170	77,283	11.3	15,443	14,773	-670	-4.3	2.26	1.94
Low-income Apts	222,603	249,413	26,810	12.0	3,560	4,906	1,346	37.8	1.60	1.97
Seasonal Rec	10,468	11,037	569	5.4	237	248	12	4.9	2.26	2.25
Com/Ind Lo Tier	286,036	291,912	5,876	2.1	8,646	8,770	124	1.4	3.02	3.00
Com/Ind Hi Tier	2,548,646	2,604,299	55,654	2.2	102,140	102,846	706	0.7	4.01	3.95
Publ U: Elec Gen	29	29	1	2.5	1	1	0	-1.2	2.85	2.74
Publ U: Other	174,310	178,668	4,358	2.5	6,876	6,930	54	0.8	3.94	3.88
Ag Hmstd: House	65,578	68,880	3,302	5.0	840	853	12	1.5	1.28	1.24
Ag Hmstd: Land	57,607	60,634	3,027	5.3	304	301	-3	-1.1	0.53	0.50
Ag NonHmstd	66,995	70,331	3,336	5.0	889	892	3	0.3	1.33	1.27
New Con: Res HS	0	374,088	374,088	0.0	0	5,087	5,087	0.0	0.00	1.36
New Const: Other	0	301,092	301,092	0.0	0	7,998	7,998	0.0	0.00	2.66
Total	16,590,526	18,637,718	2,047,192	12.3	313,616	342,732	29,115	9.3	1.89	1.84

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	198,131	220,100	21,969	11.1	County	50.58	49.37	0.000	0.000
(-) TIF Tax Capacity	19,985	21,238	1,254	6.3	City/Town	41.03	39.84	0.183	0.175
(-) FD Contrib Tax Cap	19,611	21,624	2,013	10.3	School District	33.06	33.19	1.952	1.864
(=) Taxable Tax Capacity	158,536	177,238	18,702	11.8	Special District	8.36	7.89	0.000	0.000
FD Distrib Tax Cap	24,238	26,387	2,149	8.9	Total	133.03	130.29	2.135	2.040

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	104,600	114,600	9.6	1,336	1,458	121	9.1	1.277	1.271	
Res Hmstd: Avg Val	156,800	171,800	9.6	2,189	2,371	182	8.3	1.396	1.380	
Res Hmstd: Hi Val	209,100	229,100	9.6	3,044	3,286	242	8.0	1.455	1.434	
Res Hmstd: Ex-Hi Val	313,700	343,700	9.6	4,753	5,116	363	7.6	1.515	1.488	
Apartment (Mkt rate)	300,000	334,000	11.3	6,627	6,121	-506	-7.6	2.208	1.832	
Comm/Ind: Lo Val	150,000	153,300	2.2	4,536	4,606	70	1.5	3.023	3.004	
Comm/Ind: Med Val	300,000	306,600	2.2	10,476	10,601	125	1.2	3.492	3.457	
Comm/Ind: Hi Val	1,000,000	1,021,800	2.2	38,200	38,573	373	1.0	3.820	3.775	

House Research

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SOUTHEAST HENNEPIN CO.

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	14,572,839	15,967,863	1,395,023	9.6	178,399	199,486	21,087	11.8	1.22	1.25
Res NonHmstd 1Un	525,053	577,388	52,335	10.0	7,067	7,809	742	10.5	1.35	1.35
Res NonHmstd 2-3	147,635	158,891	11,255	7.6	2,430	2,623	193	8.0	1.65	1.65
Reg Apartments	1,548,888	1,660,563	111,676	7.2	30,063	27,443	-2,620	-8.7	1.94	1.65
Low-income Apts	218,129	234,965	16,836	7.7	2,964	3,946	983	33.2	1.36	1.68
Seasonal Rec	5,468	5,527	58	1.1	85	84	-2	-1.9	1.56	1.51
Com/Ind Lo Tier	334,655	333,783	-872	-0.3	9,471	9,471	0	0.0	2.83	2.84
Com/Ind Hi Tier	5,865,231	5,890,502	25,271	0.4	214,560	215,760	1,200	0.6	3.66	3.66
Publ U: Elec Gen	693	710	17	2.5	19	20	1	2.8	2.79	2.80
Publ U: Other	145,635	149,276	3,641	2.5	5,359	5,511	152	2.8	3.68	3.69
Ag Hmstd: House	531	572	41	7.6	6	7	1	11.9	1.16	1.21
Ag Hmstd: Land	161	173	12	7.6	1	1	0	9.5	0.32	0.33
Ag NonHmstd	42	42	0	0.0	0	0	0	0.9	1.13	1.14
New Con: Res HS	0	109,320	109,320	0.0	0	1,450	1,450	0.0	0.00	1.33
New Const: Other	0	134,424	134,424	0.0	0	4,001	4,001	0.0	0.00	2.98
Total	23,364,960	25,223,998	1,859,038	8.0	450,425	477,612	27,187	6.0	1.93	1.89

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	49.37	0.000	0.000
(-) TIF Tax Capacity	27,219	27,980	761	2.8	City/Town	35.62	35.75	0.031	0.031
(-) FD Contrib Tax Cap	37,723	39,604	1,881	5.0	School District	21.32	22.02	1.457	1.645
(=) Taxable Tax Capacity	239,659	254,149	14,490	6.0	Special District	9.79	9.34	0.000	0.000
FD Distrib Tax Cap	16,724	18,207	1,483	8.9	Total	117.29	116.48	1.488	1.676

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	127,000	139,200	12,200	9.6	1,420	1,608	187	13.2	1.118	1.154
Res Hmstd: Avg Val	190,400	208,600	18,200	9.6	2,315	2,595	279	12.1	1.216	1.243
Res Hmstd: Hi Val	253,800	278,100	24,300	9.6	3,211	3,583	373	11.6	1.264	1.288
Res Hmstd: Ex-Hi Val	380,800	417,300	36,500	9.6	5,003	5,560	556	11.1	1.313	1.332
Apartment (Mkt rate)	300,000	321,600	21,600	7.2	5,725	5,221	-503	-8.8	1.908	1.623
Comm/Ind: Lo Val	150,000	150,600	600	0.4	4,191	4,224	32	0.8	2.794	2.804
Comm/Ind: Med Val	300,000	301,300	1,300	0.4	9,705	9,768	62	0.6	3.235	3.241
Comm/Ind: Hi Val	1,000,000	1,004,300	4,300	0.4	35,438	35,630	192	0.5	3.543	3.547

House Research

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SOUTHWEST HENNEPIN CO.

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	18,644,842	20,598,537	1,953,694	10.5	232,047	253,774	21,726	9.4	1.24	1.23
Res NonHmstd 1Un	906,430	1,009,375	102,944	11.4	11,898	12,876	978	8.2	1.31	1.28
Res NonHmstd 2-3	303,370	331,605	28,235	9.3	4,691	4,959	268	5.7	1.55	1.50
Reg Apartments	1,105,500	1,203,969	98,470	8.9	20,465	18,771	-1,694	-8.3	1.85	1.56
Low-income Apts	93,753	103,227	9,474	10.1	1,226	1,628	402	32.8	1.31	1.58
Seasonal Rec	78,404	84,293	5,889	7.5	1,329	1,357	27	2.1	1.70	1.61
Com/Ind Lo Tier	307,176	310,681	3,505	1.1	8,542	8,591	49	0.6	2.78	2.77
Com/Ind Hi Tier	4,702,306	4,617,458	-84,848	-1.8	171,478	167,450	-4,028	-2.3	3.65	3.63
Publ U: Elec Gen	355	364	9	2.5	9	9	0	2.0	2.58	2.57
Publ U: Other	180,668	185,185	4,517	2.5	6,548	6,656	108	1.7	3.62	3.59
Ag Hmstd: House	60,236	62,610	2,375	3.9	711	713	2	0.3	1.18	1.14
Ag Hmstd: Land	43,449	45,427	1,978	4.6	213	208	-4	-2.0	0.49	0.46
Ag NonHmstd	62,934	68,827	5,893	9.4	702	717	16	2.2	1.11	1.04
New Con: Res HS	0	378,589	378,589	0.0	0	4,542	4,542	0.0	0.00	1.20
New Const: Other	0	253,719	253,719	0.0	0	6,603	6,603	0.0	0.00	2.60
Total	26,489,423	29,253,866	2,764,443	10.4	459,858	488,854	28,996	6.3	1.74	1.67

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	49.37	0.000	0.000
(-) TIF Tax Capacity	7,166	7,404	237	3.3	City/Town	29.20	27.76	0.068	0.066
(-) FD Contrib Tax Cap	38,065	39,316	1,251	3.3	School District	22.19	21.26	1.650	1.807
(=) Taxable Tax Capacity	280,336	306,188	25,852	9.2	Special District	9.27	8.83	0.000	0.000
FD Distrib Tax Cap	12,758	13,889	1,131	8.9	Total	111.23	107.22	1.718	1.873

**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	2,017	2,220	203	10.1	1.159	1.155	
Res Hmstd: Avg Val	260,700	288,000	10.5	3,210	3,514	304	9.5	1.231	1.220	
Res Hmstd: Hi Val	347,600	384,000	10.5	4,404	4,810	406	9.2	1.266	1.252	
Res Hmstd: Ex-Hi Val	521,500	576,100	10.5	6,756	7,460	704	10.4	1.295	1.294	
Apartment (Mkt rate)	300,000	326,700	8.9	5,521	4,991	-530	-9.6	1.840	1.527	
Comm/Ind: Lo Val	150,000	147,300	-1.8	4,165	4,062	-104	-2.5	2.776	2.757	
Comm/Ind: Med Val	300,000	294,600	-1.8	9,633	9,362	-271	-2.8	3.210	3.177	
Comm/Ind: Hi Val	1,000,000	982,000	-1.8	35,148	34,205	-944	-2.7	3.514	3.483	

House Research

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SUBURBAN RAMSEY CO.

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	11,070,633	12,254,360	1,183,727	10.7	123,454	138,422	14,968	12.1	1.12	1.13
Res NonHmstd 1Un	361,848	404,934	43,085	11.9	4,543	5,068	525	11.6	1.26	1.25
Res NonHmstd 2-3	128,718	139,333	10,615	8.2	1,962	2,105	143	7.3	1.52	1.51
Reg Apartments	799,830	883,812	83,982	10.5	14,555	13,724	-831	-5.7	1.82	1.55
Low-income Apts	212,156	234,432	22,276	10.5	2,755	3,636	881	32.0	1.30	1.55
Seasonal Rec	9,370	10,007	638	6.8	145	152	7	4.8	1.55	1.52
Com/Ind Lo Tier	302,767	308,131	5,364	1.8	8,307	8,425	119	1.4	2.74	2.73
Com/Ind Hi Tier	3,167,499	3,410,280	242,781	7.7	113,790	121,778	7,988	7.0	3.59	3.57
Publ U: Elec Gen	35,252	36,133	881	2.5	903	937	34	3.8	2.56	2.59
Publ U: Other	134,977	138,352	3,374	2.5	4,827	4,923	97	2.0	3.58	3.56
Ag Hmstd: House	1,680	1,529	-151	-9.0	18	16	-2	-12.0	1.08	1.05
Ag Hmstd: Land	1,029	936	-93	-9.0	3	3	0	-12.0	0.32	0.31
Ag NonHmstd	15,407	14,021	-1,387	-9.0	154	139	-14	-9.3	1.00	0.99
New Con: Res HS	0	125,490	125,490	0.0	0	1,448	1,448	0.0	0.00	1.15
New Const: Other	0	83,881	83,881	0.0	0	1,869	1,869	0.0	0.00	2.23
Total	16,241,165	18,045,631	1,804,466	11.1	275,416	302,647	27,231	9.9	1.70	1.68

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	53.43	0.000	0.000
(-) TIF Tax Capacity	12,819	13,927	1,108	8.6	City/Town	27.86	26.97	0.074	0.072
(-) FD Contrib Tax Cap	22,360	24,824	2,464	11.0	School District	20.53	21.20	1.420	1.569
(=) Taxable Tax Capacity	166,805	183,103	16,298	9.8	Special District	6.60	5.95	0.000	0.000
FD Distrib Tax Cap	18,603	20,253	1,650	8.9	Total	109.71	107.54	1.495	1.641

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	1,147	1,301	154	13.4	1.008	1.033	
Res Hmstd: Avg Val	170,500	188,700	10.7	1,906	2,136	230	12.1	1.118	1.132	
Res Hmstd: Hi Val	227,300	251,600	10.7	2,666	2,973	307	11.5	1.172	1.181	
Res Hmstd: Ex-Hi Val	341,000	377,500	10.7	4,185	4,647	461	11.0	1.227	1.230	
Apartment (Mkt rate)	300,000	331,500	10.5	5,385	5,000	-385	-7.1	1.795	1.508	
Comm/Ind: Lo Val	150,000	161,500	7.7	4,080	4,475	396	9.7	2.719	2.771	
Comm/Ind: Med Val	300,000	323,000	7.7	9,444	10,224	780	8.3	3.148	3.165	
Comm/Ind: Hi Val	1,000,000	1,076,600	7.7	34,479	37,049	2,570	7.5	3.447	3.441	

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	164,821	192,729	27,908	16.9	1.43	1.53
Res NonHmstd 1Un	742,726	778,405	35,679	4.8	11,996	13,154	1,158	9.7	1.62	1.69
Res NonHmstd 2-3	606,770	631,998	25,228	4.2	12,041	13,071	1,030	8.6	1.98	2.07
Reg Apartments	2,116,896	2,358,060	241,164	11.4	50,050	48,750	-1,301	-2.6	2.36	2.07
Low-income Apts	488,172	543,460	55,288	11.3	7,823	11,235	3,413	43.6	1.60	2.07
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	17,829	17,936	107	0.6	3.10	3.17
Com/Ind Hi Tier	5,667,374	5,614,800	-52,573	-0.9	232,982	235,173	2,191	0.9	4.11	4.19
Publ U: Elec Gen	67,488	69,176	1,687	2.5	2,040	2,173	133	6.5	3.02	3.14
Publ U: Other	284,004	291,104	7,100	2.5	11,648	12,164	516	4.4	4.10	4.18
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	10.6	1.52	1.57
New Con: Res HS	0	134,511	134,511	0.0	0	2,130	2,130	0.0	0.00	1.58
New Const: Other	0	81,800	81,800	0.0	0	2,014	2,014	0.0	0.00	2.46
Total	22,044,572	23,684,471	1,639,899	7.4	511,244	550,544	39,300	7.7	2.32	2.32

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	296,210	309,345	13,134	4.4	County	44.89	43.82	0.000	0.000
(-) TIF Tax Capacity	46,773	47,709	936	2.0	City/Town	63.75	69.58	0.018	0.018
(-) FD Contrib Tax Cap	33,999	35,248	1,250	3.7	School District	33.51	33.65	0.768	1.030
(=) Taxable Tax Capacity	215,438	226,387	10,949	5.1	Special District	10.23	9.95	0.000	0.000
FD Distrib Tax Cap	35,677	38,840	3,164	8.9	Total	152.38	157.00	0.786	1.049

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	9,800	9.7	1,164	1,385	221	19.0	1.282	1.390
Res Hmstd: Avg Val	136,100	149,300	13,200	9.7	1,931	2,263	332	17.2	1.418	1.515
Res Hmstd: Hi Val	181,500	199,200	17,700	9.8	2,699	3,143	444	16.4	1.487	1.577
Res Hmstd: Ex-Hi Val	272,300	298,800	26,500	9.7	4,236	4,901	665	15.7	1.555	1.640
Apartment (Mkt rate)	300,000	334,200	34,200	11.4	7,093	6,909	-184	-2.6	2.364	2.067
Comm/Ind: Lo Val	150,000	148,600	-1,400	-0.9	4,654	4,707	53	1.1	3.102	3.167
Comm/Ind: Med Val	300,000	297,200	-2,800	-0.9	10,821	10,917	96	0.9	3.606	3.673
Comm/Ind: Hi Val	1,000,000	990,700	-9,300	-0.9	39,597	39,964	366	0.9	3.959	4.033

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	89,251	103,202	13,951	15.6	1.17	1.21
Res NonHmstd 1Un	362,604	415,547	52,943	14.6	4,997	5,771	775	15.5	1.38	1.39
Res NonHmstd 2-3	256,434	273,990	17,556	6.8	4,353	4,698	345	7.9	1.70	1.71
Reg Apartments	1,037,364	1,202,305	164,941	15.9	21,032	20,620	-412	-2.0	2.03	1.72
Low-income Apts	345,413	400,334	54,921	15.9	4,752	6,866	2,113	44.5	1.38	1.72
Seasonal Rec	1,192	1,252	60	5.0	20	21	1	5.1	1.70	1.70
Com/Ind Lo Tier	381,944	391,006	9,062	2.4	10,889	11,164	275	2.5	2.85	2.86
Com/Ind Hi Tier	2,426,214	2,578,080	151,866	6.3	91,638	97,519	5,881	6.4	3.78	3.78
Publ U: Elec Gen	48,035	49,236	1,201	2.5	1,292	1,347	55	4.3	2.69	2.74
Publ U: Other	166,783	170,953	4,170	2.5	6,298	6,465	167	2.7	3.78	3.78
Ag Hmstd: House	50	52	2	4.2	0	1	0	5.3	0.98	0.99
Ag Hmstd: Land	78	81	3	4.2	0	0	0	5.6	0.42	0.42
Ag NonHmstd	608	634	26	4.2	8	8	0	5.0	1.30	1.31
New Con: Res HS	0	44,669	44,669	0.0	0	588	588	0.0	0.00	1.32
New Const: Other	0	42,307	42,307	0.0	0	1,126	1,126	0.0	0.00	2.66
Total	12,645,926	14,102,454	1,456,528	11.5	234,531	259,396	24,866	10.6	1.85	1.84

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	48.79	0.000	0.000
(-) TIF Tax Capacity	15,018	16,015	997	6.6	City/Town	37.95	44.31	0.000	0.000
(-) FD Contrib Tax Cap	11,884	16,171	4,286	36.1	School District	34.81	31.29	0.726	0.730
(=) Taxable Tax Capacity	133,712	143,767	10,055	7.5	Special District	7.61	6.98	0.000	0.000
FD Distrib Tax Cap	33,783	36,779	2,996	8.9	Total	130.32	131.36	0.726	0.730

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	81,400	91,200	12.0	821	974	153	18.7	1.008	1.068	
Res Hmstd: Avg Val	122,000	136,600	12.0	1,416	1,645	229	16.2	1.160	1.204	
Res Hmstd: Hi Val	162,600	182,100	12.0	2,011	2,317	305	15.2	1.236	1.272	
Res Hmstd: Ex-Hi Val	244,000	273,200	12.0	3,204	3,662	457	14.3	1.313	1.340	
Apartment (Mkt rate)	300,000	347,700	15.9	6,082	5,963	-119	-2.0	2.027	1.715	
Comm/Ind: Lo Val	150,000	159,400	6.3	4,276	4,638	362	8.5	2.850	2.909	
Comm/Ind: Med Val	300,000	318,800	6.3	9,942	10,668	726	7.3	3.313	3.346	
Comm/Ind: Hi Val	1,000,000	1,062,600	6.3	36,381	38,803	2,422	6.7	3.638	3.651	

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	26,427
130	Ag Hmstd HGA: >500K	1.250	27,114	339	402
131	Farm 1b Hmstd land <32K	0.450	943	4	2
132	Ag Hmstd land & bldgs: <115K	0.550	9,168,432	50,426	26,275
133	Ag Hmstd l & b: 115K-345K	0.550	7,804,629	42,925	47,456
134	Ag Hmstd l & b: 345K-600K	0.550	3,154,405	17,349	17,141
135	Ag Hmstd land & bldgs: >600K	1.000	2,576,816	25,768	25,072
137	Ag Non-homestead	1.000	9,425,513	94,255	95,934
138	Migrant Housing: <500K	1.000	695	7	7
143	Timberlands	1.000	775,270	7,753	8,847
144	Non-comm seasonal-rec-res: <76K	1.000	6,503,183	65,032	80,315
145	Non-comm seasonal-rec-res: 76K-500K	1.000	2,965,853	29,659	43,661
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	927,745
150.2	Res Hmstd: <76K: NewCon	1.000	2,354,159	23,542	23,166
151.1	Res Hmstd: 76K-500K: Exist	1.000	91,056,836	910,568	1,166,606
151.2	Res Hmstd: 76K-500K: NewCon	1.000	2,443,404	24,434	30,915
152.1	Res Hmstd: > 500K: Exist	1.250	2,779,886	34,749	42,575
152.2	Res Hmstd: > 500K: NewCon	1.250	51,734	647	775
154	Res Non-hmstd 1 unit: <76K	1.000	5,283,441	52,834	70,177
155	Res Non-hmstd 1 unit: 76K - 500K	1.000	3,012,074	30,121	38,607
156	Res Non-hmstd 1 unit: >500K	1.250	262,153	3,277	4,015
158	Res Non-hmstd 2-3 units	1.250	3,362,546	42,032	55,561
161	Regular apartments (4a)	1.500	11,424,313	171,365	228,185
162	Regular apartments - New Cnstr	1.250	30,911	386	455
163	Low income apartments (4d)	1.000	2,979,481	29,795	41,887
164	Non-prof student housing/Comm Serv	1.500	33,108	497	725
165	Student housing	1.000	21,714	217	320
166	Manufactured home park land	1.250	418,922	5,237	6,530
168	Comm seasonal-rec-res: 1c	1.000	344,252	3,443	3,430
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	189,507
176	Commercial: >150K	2.000	28,880,467	577,609	1,072,161
177	Comm competitive zone: <150K	1.500	300	4	7

House Research

Simulation	3F4	Baseline	Preliminary Pay 2003 (Revised 6/5/03)			Page 33
6/6/2003	1:59 PM	Alternative	Proj Pay 2004: Final Tax & E-12 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	33,169	
183	Industrial pref: >150K	2.000	10,765,816	215,316	401,369	
186	Ind border city: <150K	1.500	1,281	19	29	
187	Ind border city: >150K	2.000	32,756	655	753	
189	Publ Util: land & bldgs <150K	1.500	78,772	1,182	2,154	
190	Publ Util: land & bldgs >150K	2.000	721,334	14,427	26,444	
191	Publ Util: Electric Generat Mach	2.000	1,545,468	30,909	40,020	
192	Publ Util: machinery (non-generat)	2.000	887,606	17,752	31,086	
194	Railroad <150K	1.500	25,684	385	712	
195	Railroad >150K	2.000	465,062	9,301	17,091	
197	Mineral	2.000	2,500	50	117	
198	Misc class 5	2.000	1,543	31	64	
201	Personal: 3f	1.000	8,172	82	99	
202	Non-comm aircraft hangars	1.500	42,162	632	1,107	
203	Pers: It31 tools&mach excl elec gen	2.000	115,630	2,313	3,996	
204	Pers: It32 struct/lease land-non	1.000	15,295	153	181	
205	Pers: It32 struct/leased	1.000	39,520	395	518	
206	Pers: It32 str/lease	1.000	1,202	12	18	
208	Pers: It32 struct/leased land-C/I	2.000	34,302	686	1,301	
209	Pers: Item 33 ag real estate	1.000	13,508	135	156	
211	Pers: It41 struct/leased land - C/I	2.000	367,295	7,346	10,360	
212	Pers: It41 struct/leased	1.000	276	3	5	
215	Pers: It41 str/leased land-non C/I,SRR	1.000	2	0	0	
216	Pers: Item 41 Border EZ	2.000	1,345	27	31	
217	Pers: Item 42 non-EZ struct/RR land	2.000	33,748	675	1,388	
219	Pers: It43 leased real estate - non C/I	1.500	6,242	94	148	
220	Pers: Item 43 leased real estate - C/I	2.000	276,679	5,534	8,640	
221	Pers: Item 44 electric util trans lines	2.000	1,401,744	28,035	51,394	
222	Pers: Item 44 electric util distri lines	2.000	175,078	3,502	6,590	
223	Pers: Item 45 syst/gas utils	2.000	1,636,058	32,721	57,069	
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	5,028,516	

Alternative Legal Class Report

Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
127 Farm 1b Hmstd HGA: <32K	0.450	11,968	54	16
128 Ag Hmstd HGA: <76K	1.000	6,099,460	60,995	45,017
129 Ag Hmstd HGA: 76K-500K	1.000	2,628,019	26,280	31,061
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	25,414
133 Ag Hmstd l & b: 115K-345K	0.550	8,950,434	49,227	53,157
134 Ag Hmstd l & b: 345K-600K	0.550	3,177,632	17,477	16,920
135 Ag Hmstd land & bldgs: >600K	1.000	2,748,037	27,480	26,315
137 Ag Non-homestead	1.000	10,025,649	100,256	99,690
138 Migrant Housing: <500K	1.000	743	7	8
143 Timberlands	1.000	869,771	8,698	9,835
144 Non-comm seasonal-rec-res: <76K	1.000	6,892,779	68,928	82,853
145 Non-comm seasonal-rec-res: 76K-500K	1.000	3,562,245	35,622	50,637
146 Non-comm seasonal-rec-res: >500K	1.250	165,427	2,068	2,822
149 Res 1b Hmstd <32K	0.450	184,229	829	888
150 Res Hmstd: <76K	1.000	97,227,110	972,271	1,007,313
151 Res Hmstd: 76K-500K	1.000	109,805,136	1,098,051	1,395,467
152 Res Hmstd: > 500K	1.250	3,679,286	45,991	55,061
154 Res Non-hmstd 1 unit: <76K	1.000	5,642,333	56,423	76,216
155 Res Non-hmstd 1 unit: 76K - 500K	1.000	3,445,802	34,458	43,797
156 Res Non-hmstd 1 unit: >500K	1.250	300,292	3,754	4,513
158 Res Non-hmstd 2-3 units	1.250	3,599,794	44,997	59,788
161 Regular apartments (4a)	1.250	12,520,752	156,509	214,386
162 Regular apartments - New Cnstr	1.250	33,837	423	490
163 Low income apartments (4d)	1.250	3,263,675	40,796	57,262
164 Non-profit/Comm Serv	1.500	34,320	515	775
165 Student housing	1.000	22,428	224	339
166 Manufactured home park land	1.250	451,499	5,644	6,970
168 Comm seasonal-rec-res: 1c	1.000	382,761	3,828	3,844
169 Comm seasonal-rec-res: 4c <500K	1.000	227,402	2,274	3,643
170 Comm seasonal-rec-res: 4c >500K	1.250	53,025	663	985
171 Bed & Breakfast	1.250	13,061	163	199
172 Qualifying golf courses	1.250	187,120	2,339	2,591
175 Commercial: <150K	1.500	6,872,818	103,092	195,572
176 Commercial: >150K	2.000	30,050,379	601,008	1,113,784
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	3F4	Baseline	Preliminary Pay 2003 (Revised 6/5/03)			Page 35
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182	Industrial pref: <150K		1.500	1,175,000	17,625	33,798
183	Industrial pref: >150K		2.000	10,933,530	218,671	406,704
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	2,206
190	Publ Util: land & bldgs >150K		2.000	739,368	14,787	26,895
191	Publ Util: Electric Generat Mach		2.000	1,556,438	31,129	40,438
192	Publ Util: machinery (non-generat)		2.000	901,858	18,037	31,324
194	Railroad <150K		1.500	26,492	397	739
195	Railroad >150K		2.000	478,195	9,564	17,749
197	Mineral		2.000	2,513	50	144
198	Misc class 5		2.000	1,649	33	68
201	Personal: 3f		1.000	8,711	87	108
202	Non-comm aircraft hangars		1.500	44,835	673	1,160
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	1,356
211	Pers: It41 struct/leased land - C/I		2.000	375,001	7,500	10,754
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	176
220	Pers: Item 43 leased real estate - C/I		2.000	303,041	6,061	9,813
221	Pers: Item 44 electric util trans lines		2.000	1,436,787	28,736	52,556
222	Pers: Item 44 electric util distri lines		2.000	179,455	3,589	6,773
223	Pers: Item 45 syst/gas utils		2.000	1,676,960	33,539	57,702
224	Pers: Item 46 syst/water utils		2.000	2,392	48	94
225	Pers: Item 48 misc		2.000	43,861	877	1,548
1128	New Constr: Ag Hmstd HGA: <76K		1.000	33,611	336	267
1129	New Constr: Ag Hmstd HGA:		1.000	63,558	636	770
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	152
1133	New Con: Ag Hmstd l & b:		0.550	113,695	625	696
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	235
1144	New Con: Noncom seas-rec-res: <76K		1.000	114,654	1,147	1,391
1145	NewCon: Noncom seas-rec-res:		1.000	164,786	1,648	2,344
1146	NewCon: Noncom seas-rec-res: >500K		1.250	10,309	129	169
1150	New Constr: Res Hmstd: <76K		1.000	1,996,029	19,960	19,572
1151	New Constr: Res Hmstd: 76K-500K		1.000	3,082,260	30,823	38,732
1154	New Constr: Res Non-hmstd 1 unit:		1.000	493,546	4,935	6,420
1155	NewCon: Res Nonhm 1 unit: 76K -		1.000	612,087	6,121	7,618
1156	NewCon: Res Nonhm 1 unit: > 500K		1.250	36,423	455	536

House Research

Simulation	3F4	Baseline	Preliminary Pay 2003 (Revised 6/5/03)			Page 36
6/6/2003	1:59 PM	Alternative	Proj Pay 2004: Final Tax & E-12 Bills			(all figures in \$000s)
1158	New Constr: Res Non-hmstd 2-3 units	1.250	322,973	4,037	5,160	
1162	New Constr: Regular apartments	1.250	521,549	6,519	8,317	
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	118	
1169	New Con: Comm seas-rec-res: 4c	1.000	4,023	40	69	
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	2,999	
1176	New Constr: Commercial >150K	2.000	961,558	19,231	34,436	
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	513	
1183	New Constr: Industrial >150K	2.000	273,312	5,466	10,120	
1201	New Constr: Personal: 3f	1.000	14	0	0	
State Total			361,986,856	4,127,621	5,539,097	

Baseline Levy Summary*Levy Summary Report*

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

Alternative Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC	1,930,719	1,265,805	163,208	999,011	197,328	609,093	5,165,165
Certified MKV	2,904	15,949	45	435,441	0	0	454,339
Fiscal Disparities Levy	113,382	106,151	1,270	106,235	24,247	0	351,284
Disparity Reduction Aid	10,165	0	661	8,307	0	0	19,133
Spread NTC Levy	1,807,173	1,159,654	161,277	919,358	178,081	609,093	4,834,637
Spread MKV Levy	2,904	15,949	45	400,587	0	0	419,485
Tax Incr Financing Levy							293,325
	Homestead Credit	313,978		Taconite credit		16,952	
	Agricultural	24,030		Disparity Reduction		4,708	