

House Research Simulation Report: Property Tax

Simulation #3F5

Date 6/16/2003

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DESCRIPTION

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

ALTERNATIVE: Proj Pay 2004: Final Tax & Education funding bills (corrected)

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. It supercedes simulation #3F4, which was found to have a fairly serious error. 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 \$463 million, or 9.2%**, according to the simulation. Approximately \$139 million of the \$463 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 11% in Greater Minnesota and 8.3% in the Metro area.
- **Statewide property tax impacts by property type vary from -7% to +36%**. Impacts on the largest property types are 10.9% on existing residential homesteads, -6.5% on existing regular apartments, 2.7% on existing commercial-industrial property, and 4.9% 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: Proj Pay 2004: House Tax & Education funding bills (corrected)**

- **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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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	2,431,039	238,419	10.9	1.15	1.15
Res NonHmstd 1Un	8,557,668	9,388,426	830,758	9.7	112,799	123,196	10,398	9.2	1.32	1.31
Res NonHmstd 2-3	3,866,001	4,123,916	257,915	6.7	63,566	67,451	3,885	6.1	1.64	1.64
Reg Apartments	11,455,225	12,554,590	1,099,365	9.6	228,640	213,672	-14,968	-6.5	2.00	1.70
Low-income Apts	2,979,481	3,263,675	284,194	9.5	41,887	56,819	14,931	35.6	1.41	1.74
Seasonal Rec	10,462,907	11,569,652	1,106,744	10.6	138,203	146,696	8,493	6.1	1.32	1.27
Com/Ind Lo Tier	7,926,443	8,115,447	189,004	2.4	224,290	229,642	5,353	2.4	2.83	2.83
Com/Ind Hi Tier	40,958,745	42,321,601	1,362,856	3.3	1,515,977	1,557,971	41,994	2.8	3.70	3.68
Publ U: Elec Gen	1,545,468	1,556,438	10,970	0.7	40,020	39,827	-193	-0.5	2.59	2.56
Publ U: Other	5,018,556	5,135,839	117,283	2.3	178,819	180,339	1,520	0.8	3.56	3.51
Ag Hmstd: House	8,097,036	8,773,652	676,616	8.4	70,805	75,663	4,858	6.9	0.87	0.86
Ag Hmstd: Land	22,705,225	24,345,173	1,639,948	7.2	115,947	121,268	5,321	4.6	0.51	0.50
Ag NonHmstd	10,214,986	10,896,164	681,178	6.7	104,945	108,932	3,987	3.8	1.03	1.00
New Con: Res HS	0	5,571,835	5,571,835	0.0	0	63,854	63,854	0.0	0.00	1.15
New Const: Other	0	3,474,687	3,474,687	0.0	0	75,621	75,621	0.0	0.00	2.18
Total	325,151,649	361,986,856	36,835,208	11.3	5,028,516	5,491,990	463,473	9.2	1.55	1.52

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	3,750,085	4,127,621	377,535	10.1	County	50.59	48.36	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	114.71	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	716,286	80,704	12.7	1.03	1.07
Res NonHmstd 1Un	3,523,627	3,834,628	311,001	8.8	45,492	50,264	4,772	10.5	1.29	1.31
Res NonHmstd 2-3	1,282,249	1,358,086	75,838	5.9	20,585	22,034	1,449	7.0	1.61	1.62
Reg Apartments	1,894,802	2,024,483	129,681	6.8	37,786	35,007	-2,778	-7.4	1.99	1.73
Low-income Apts	816,376	859,197	42,821	5.2	11,554	15,427	3,873	33.5	1.42	1.80
Seasonal Rec	10,147,754	11,230,647	1,082,894	10.7	133,240	141,616	8,375	6.3	1.31	1.26
Com/Ind Lo Tier	4,412,774	4,544,112	131,338	3.0	124,795	129,210	4,415	3.5	2.83	2.84
Com/Ind Hi Tier	7,986,283	8,437,411	451,128	5.6	290,795	306,474	15,679	5.4	3.64	3.63
Publ U: Elec Gen	1,249,324	1,252,890	3,567	0.3	32,309	31,854	-456	-1.4	2.59	2.54
Publ U: Other	3,050,856	3,118,946	68,090	2.2	106,289	106,699	411	0.4	3.48	3.42
Ag Hmstd: House	7,067,066	7,661,100	594,034	8.4	61,102	65,676	4,574	7.5	0.86	0.86
Ag Hmstd: Land	21,677,291	23,226,427	1,549,137	7.1	111,636	116,907	5,271	4.7	0.51	0.50
Ag NonHmstd	9,563,108	10,190,738	627,630	6.6	98,113	102,021	3,908	4.0	1.03	1.00
New Con: Res HS	0	2,487,750	2,487,750	0.0	0	27,522	27,522	0.0	0.00	1.11
New Const: Other	0	1,552,303	1,552,303	0.0	0	30,875	30,875	0.0	0.00	1.99
Total	134,157,678	148,717,101	14,559,423	10.9	1,709,278	1,897,873	188,595	11.0	1.27	1.28

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	1,412,951	1,561,276	148,325	10.5	County	58.78	56.34	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	115.77	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	625	56	9.8	0.835	0.843	
Res Hmstd: Avg Val	102,100	111,200	8.9	981	1,111	129	13.2	0.961	0.998	
Res Hmstd: Hi Val	136,100	148,200	8.9	1,432	1,604	172	12.0	1.052	1.082	
Res Hmstd: Ex-Hi Val	204,200	222,300	8.9	2,335	2,592	257	11.0	1.143	1.166	
Apartment (Mkt rate)	300,000	320,500	6.8	5,467	4,913	-554	-10.0	1.822	1.533	
Seas Rec: Lo Val	50,000	55,300	10.6	695	756	61	8.7	1.390	1.366	
Seas Rec: Hi Val	150,000	166,000	10.7	2,328	2,552	224	9.6	1.551	1.537	
Comm/Ind: Lo Val	150,000	158,500	5.7	3,957	4,204	247	6.2	2.638	2.652	
Comm/Ind: Med Val	300,000	316,900	5.6	9,202	9,666	464	5.0	3.067	3.050	
Comm/Ind: Hi Val	1,000,000	1,056,500	5.7	33,678	35,167	1,488	4.4	3.367	3.328	

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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	1,714,753	157,714	10.1	1.20	1.19
Res NonHmstd 1Un	5,034,041	5,553,798	519,757	10.3	67,306	72,932	5,626	8.4	1.34	1.31
Res NonHmstd 2-3	2,583,752	2,765,830	182,078	7.0	42,980	45,416	2,436	5.7	1.66	1.64
Reg Apartments	9,560,423	10,530,107	969,684	10.1	190,854	178,665	-12,189	-6.4	2.00	1.70
Low-income Apts	2,163,104	2,404,478	241,374	11.2	30,334	41,392	11,058	36.5	1.40	1.72
Seasonal Rec	315,153	339,004	23,851	7.6	4,963	5,080	118	2.4	1.57	1.50
Com/Ind Lo Tier	3,513,669	3,571,335	57,666	1.6	99,495	100,432	937	0.9	2.83	2.81
Com/Ind Hi Tier	32,972,462	33,884,190	911,728	2.8	1,225,182	1,251,497	26,315	2.1	3.72	3.69
Publ U: Elec Gen	296,144	303,548	7,404	2.5	7,710	7,973	263	3.4	2.60	2.63
Publ U: Other	1,967,701	2,016,893	49,193	2.5	72,530	73,640	1,109	1.5	3.69	3.65
Ag Hmstd: House	1,029,970	1,112,552	82,582	8.0	9,703	9,987	284	2.9	0.94	0.90
Ag Hmstd: Land	1,027,935	1,118,746	90,811	8.8	4,310	4,361	50	1.2	0.42	0.39
Ag NonHmstd	651,878	705,426	53,548	8.2	6,832	6,912	79	1.2	1.05	0.98
New Con: Res HS	0	3,084,085	3,084,085	0.0	0	36,331	36,331	0.0	0.00	1.18
New Const: Other	0	1,922,384	1,922,384	0.0	0	44,745	44,745	0.0	0.00	2.33
Total	190,993,971	213,269,755	22,275,785	11.7	3,319,239	3,594,117	274,878	8.3	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	42.67	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	113.96	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	1,421	147	11.5	1.091	1.098	
Res Hmstd: Avg Val	175,000	194,000	10.9	2,096	2,316	220	10.5	1.197	1.193	
Res Hmstd: Hi Val	233,200	258,500	10.8	2,917	3,210	293	10.0	1.250	1.241	
Res Hmstd: Ex-Hi Val	349,900	387,800	10.8	4,563	5,002	439	9.6	1.304	1.289	
Apartment (Mkt rate)	300,000	330,400	10.1	5,720	5,223	-497	-8.7	1.906	1.580	
Comm/Ind: Lo Val	150,000	154,100	2.7	4,191	4,299	107	2.6	2.794	2.789	
Comm/Ind: Med Val	300,000	308,300	2.8	9,705	9,906	200	2.1	3.235	3.213	
Comm/Ind: Hi Val	1,000,000	1,027,700	2.8	35,438	36,066	627	1.8	3.543	3.509	

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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	43,933	5,648	14.8	1.21	1.32
Res NonHmstd 1Un	206,431	219,238	12,807	6.2	3,084	3,457	373	12.1	1.49	1.58
Res NonHmstd 2-3	82,051	84,926	2,875	3.5	1,412	1,525	113	8.0	1.72	1.80
Reg Apartments	195,041	202,667	7,626	3.9	4,110	3,951	-159	-3.9	2.11	1.95
Low-income Apts	81,342	84,031	2,689	3.3	1,211	1,653	443	36.5	1.49	1.97
Seasonal Rec	79,149	88,014	8,865	11.2	1,257	1,412	155	12.4	1.59	1.60
Com/Ind Lo Tier	458,912	472,530	13,618	3.0	13,187	13,848	661	5.0	2.87	2.93
Com/Ind Hi Tier	616,628	644,921	28,293	4.6	20,309	21,071	762	3.8	3.29	3.27
Publ U: Elec Gen	23,543	24,132	589	2.5	467	493	26	5.5	1.99	2.04
Publ U: Other	89,164	91,393	2,229	2.5	3,341	3,512	171	5.1	3.75	3.84
Ag Hmstd: House	15,736	16,906	1,169	7.4	185	215	30	16.1	1.18	1.27
Ag Hmstd: Land	21,656	23,031	1,375	6.3	148	168	20	13.6	0.68	0.73
Ag NonHmstd	24,131	23,914	-218	-0.9	350	367	16	4.6	1.45	1.53
New Con: Res HS	0	82,336	82,336	0.0	0	1,159	1,159	0.0	0.00	1.41
New Const: Other	0	67,189	67,189	0.0	0	1,795	1,795	0.0	0.00	2.67
Total	5,045,706	5,451,373	405,667	8.0	87,348	98,559	11,211	12.8	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	62.19	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	147.10	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	586	69	13.3	1.079	1.159
Res Hmstd: Avg Val	71,800	75,800	4,000	5.6	775	879	104	13.4	1.079	1.159
Res Hmstd: Hi Val	95,700	101,000	5,300	5.5	1,130	1,294	164	14.5	1.180	1.281
Res Hmstd: Ex-Hi Val	143,500	151,400	7,900	5.5	1,880	2,125	245	13.1	1.310	1.403
Apartment (Mkt rate)	300,000	311,700	11,700	3.9	6,575	6,008	-567	-8.6	2.191	1.927
Comm/Ind: Lo Val	150,000	156,900	6,900	4.6	4,511	4,902	391	8.7	3.007	3.124
Comm/Ind: Med Val	300,000	313,800	13,800	4.6	10,498	11,300	802	7.6	3.499	3.600
Comm/Ind: Hi Val	1,000,000	1,045,900	45,900	4.6	38,436	41,151	2,715	7.1	3.843	3.934

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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	27,957	2,558	10.1	0.83	0.84
Res NonHmstd 1Un	190,926	207,855	16,929	8.9	2,084	2,244	160	7.7	1.09	1.08
Res NonHmstd 2-3	52,385	56,420	4,035	7.7	662	706	44	6.6	1.26	1.25
Reg Apartments	5,816	6,446	631	10.8	80	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	23,764	1,750	8.0	1.23	1.19
Com/Ind Lo Tier	108,437	113,141	4,704	4.3	2,598	2,649	51	2.0	2.40	2.34
Com/Ind Hi Tier	115,018	116,779	1,760	1.5	3,726	3,709	-16	-0.4	3.24	3.18
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	12,623	-4	0.0	3.28	3.20
Ag Hmstd: House	978,135	1,050,762	72,627	7.4	8,145	8,722	577	7.1	0.83	0.83
Ag Hmstd: Land	3,471,196	3,688,821	217,625	6.3	18,179	18,951	772	4.2	0.52	0.51
Ag NonHmstd	1,979,318	2,061,401	82,083	4.1	21,273	21,680	407	1.9	1.07	1.05
New Con: Res HS	0	136,383	136,383	0.0	0	1,201	1,201	0.0	0.00	0.88
New Const: Other	0	123,501	123,501	0.0	0	1,460	1,460	0.0	0.00	1.18
Total	12,152,765	13,287,535	1,134,770	9.3	116,892	125,846	8,954	7.7	0.96	0.95

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	County	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Chng			Base	Alter	Base	Alter
Total Tax Capacity	113,179	123,783	10,604	9.4		59.54	57.79	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	99.11	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	515	38	7.9	0.679	0.675	
Res Hmstd: Avg Val	105,200	114,100	8.5	858	956	98	11.5	0.815	0.838	
Res Hmstd: Hi Val	140,200	152,100	8.5	1,267	1,399	132	10.4	0.904	0.919	
Res Hmstd: Ex-Hi Val	210,400	228,200	8.5	2,089	2,285	197	9.4	0.992	1.001	
Seas Rec: Lo Val	50,000	55,700	11.4	622	669	46	7.5	1.244	1.200	
Seas Rec: Hi Val	150,000	167,100	11.4	2,108	2,292	184	8.7	1.405	1.371	
Comm/Ind: Lo Val	150,000	152,300	1.5	3,613	3,604	-9	-0.2	2.408	2.366	
Comm/Ind: Med Val	300,000	304,600	1.5	8,404	8,344	-60	-0.7	2.801	2.739	
Comm/Ind: Hi Val	1,000,000	1,015,300	1.5	30,764	30,464	-299	-1.0	3.076	3.000	

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	25,481	3,241	14.6	1.00	1.04
Res NonHmstd 1Un	186,993	206,977	19,984	10.7	2,392	2,739	347	14.5	1.28	1.32
Res NonHmstd 2-3	69,238	73,700	4,462	6.4	1,089	1,185	96	8.8	1.57	1.61
Reg Apartments	94,350	99,209	4,859	5.1	1,936	1,748	-188	-9.7	2.05	1.76
Low-income Apts	58,814	61,129	2,315	3.9	856	1,144	289	33.7	1.45	1.87
Seasonal Rec	961,064	1,071,973	110,910	11.5	12,858	13,849	991	7.7	1.34	1.29
Com/Ind Lo Tier	381,425	390,527	9,102	2.4	10,716	11,008	292	2.7	2.81	2.82
Com/Ind Hi Tier	631,445	672,021	40,577	6.4	22,344	23,437	1,092	4.9	3.54	3.49
Publ U: Elec Gen	828	849	21	2.5	26	27	1	4.2	3.12	3.17
Publ U: Other	74,215	76,071	1,855	2.5	2,871	2,969	98	3.4	3.87	3.90
Ag Hmstd: House	18,392	20,136	1,744	9.5	194	207	13	6.5	1.05	1.03
Ag Hmstd: Land	19,495	21,412	1,917	9.8	95	94	-1	-0.8	0.49	0.44
Ag NonHmstd	23,952	26,534	2,582	10.8	249	261	11	4.5	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	2,160	2,160	0.0	0.00	2.25
Total	4,746,169	5,337,531	591,361	12.5	77,867	87,143	9,276	11.9	1.64	1.63

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	57,129	63,954	6,825	11.9	County	51.54	47.51	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	116.22	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	5,500	9.7	461	515	54	11.7	0.811	0.826
Res Hmstd: Avg Val	85,200	93,500	8,300	9.7	737	859	122	16.6	0.864	0.918
Res Hmstd: Hi Val	113,600	124,700	11,100	9.8	1,106	1,269	163	14.7	0.973	1.017
Res Hmstd: Ex-Hi Val	170,400	187,000	16,600	9.7	1,846	2,090	244	13.2	1.083	1.117
Apartment (Mkt rate)	300,000	315,400	15,400	5.1	5,412	4,785	-627	-11.1	1.804	1.517
Comm/Ind: Lo Val	150,000	159,600	9,600	6.4	3,930	4,219	289	7.4	2.619	2.643
Comm/Ind: Med Val	300,000	319,300	19,300	6.4	9,156	9,705	550	6.0	3.051	3.039
Comm/Ind: Hi Val	1,000,000	1,064,300	64,300	6.4	33,543	35,299	1,756	5.2	3.354	3.316

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	32,926	2,824	9.4	0.84	0.83
Res NonHmstd 1Un	220,797	240,717	19,920	9.0	2,400	2,561	161	6.7	1.09	1.06
Res NonHmstd 2-3	46,883	47,895	1,012	2.2	639	647	8	1.2	1.36	1.35
Reg Apartments	6,362	6,957	595	9.4	105	93	-11	-10.	1.65	1.34
Low-income Apts	690	690	0	0.0	10	12	2	21.8	1.41	1.72
Seasonal Rec	2,765,940	3,074,012	308,072	11.1	33,506	35,280	1,774	5.3	1.21	1.15
Com/Ind Lo Tier	138,694	146,165	7,471	5.4	3,286	3,329	43	1.3	2.37	2.28
Com/Ind Hi Tier	99,803	110,836	11,033	11.1	3,121	3,283	162	5.2	3.13	2.96
Publ U: Elec Gen	3,970	4,069	99	2.5	110	111	2	1.4	2.77	2.74
Publ U: Other	273,712	280,555	6,843	2.5	9,801	9,664	-136	-1.4	3.58	3.44
Ag Hmstd: House	683,036	750,853	67,817	9.9	6,486	6,891	405	6.2	0.95	0.92
Ag Hmstd: Land	1,089,057	1,190,357	101,299	9.3	5,422	5,518	97	1.8	0.50	0.46
Ag NonHmstd	489,323	539,757	50,434	10.3	5,558	5,785	227	4.1	1.14	1.07
New Con: Res HS	0	154,652	154,652	0.0	0	1,429	1,429	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	109,406	8,861	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	54.39	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	97.64	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	9.8	467	497	30	6.4	0.660	0.640	
Res Hmstd: Avg Val	106,000	116,400	9.8	847	932	85	10.0	0.799	0.800	
Res Hmstd: Hi Val	141,300	155,100	9.8	1,254	1,366	112	8.9	0.887	0.880	
Res Hmstd: Ex-Hi Val	212,000	232,800	9.8	2,067	2,236	169	8.2	0.975	0.960	
Seas Rec: Lo Val	50,000	55,600	11.2	630	659	30	4.7	1.259	1.185	
Seas Rec: Hi Val	150,000	166,700	11.1	2,131	2,261	131	6.1	1.420	1.356	
Comm/Ind: Lo Val	150,000	166,600	11.1	3,596	3,963	367	10.2	2.397	2.378	
Comm/Ind: Med Val	300,000	333,200	11.1	8,381	9,050	669	8.0	2.793	2.716	
Comm/Ind: Hi Val	1,000,000	1,110,500	11.1	30,713	32,786	2,073	6.8	3.071	2.952	

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	20,642	5,151	33.2	0.88	1.08
Res NonHmstd 1Un	118,689	130,966	12,277	10.3	2,006	2,472	466	23.2	1.69	1.89
Res NonHmstd 2-3	36,491	39,577	3,086	8.5	761	887	126	16.5	2.09	2.24
Reg Apartments	54,714	57,273	2,559	4.7	1,351	1,246	-105	-7.8	2.47	2.18
Low-income Apts	51,365	53,334	1,969	3.8	870	1,189	319	36.7	1.69	2.23
Seasonal Rec	110,736	123,166	12,430	11.2	1,828	1,930	102	5.6	1.65	1.57
Com/Ind Lo Tier	245,188	256,318	11,130	4.5	8,106	8,798	692	8.5	3.31	3.43
Com/Ind Hi Tier	279,347	297,901	18,553	6.6	12,293	13,428	1,136	9.2	4.40	4.51
Publ U: Elec Gen	192,058	196,859	4,801	2.5	5,395	5,592	197	3.6	2.81	2.84
Publ U: Other	96,770	99,189	2,419	2.5	3,936	4,119	183	4.6	4.07	4.15
Ag Hmstd: House	3,879	4,248	368	9.5	37	44	7	18.5	0.95	1.03
Ag Hmstd: Land	2,480	2,722	242	9.8	10	12	2	16.1	0.42	0.44
Ag NonHmstd	28,129	30,960	2,831	10.1	457	601	144	31.4	1.63	1.94
New Con: Res HS	0	30,716	30,716	0.0	0	380	380	0.0	0.00	1.24
New Const: Other	0	22,761	22,761	0.0	0	597	597	0.0	0.00	2.62
Total	2,984,571	3,252,859	268,288	9.0	52,543	61,937	9,394	17.9	1.76	1.90

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	37,073	40,173	3,099	8.4	County	69.54	66.72	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	169.39	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	307	100	48.4	0.487	0.669	
Res Hmstd: Avg Val	63,500	68,600	8.0	466	616	150	32.2	0.733	0.897	
Res Hmstd: Hi Val	84,600	91,400	8.0	768	1,001	233	30.4	0.907	1.095	
Res Hmstd: Ex-Hi Val	127,000	137,200	8.0	1,497	1,847	350	23.4	1.178	1.346	
Apartment (Mkt rate)	300,000	314,000	4.7	7,296	6,848	-448	-6.1	2.431	2.180	
Comm/Ind: Lo Val	150,000	160,000	6.7	4,868	5,518	651	13.4	3.245	3.449	
Comm/Ind: Med Val	300,000	319,900	6.6	11,345	12,691	1,346	11.9	3.781	3.967	
Comm/Ind: Hi Val	1,000,000	1,066,400	6.6	41,572	46,174	4,603	11.1	4.157	4.329	

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	22,540	2,654	13.3	0.69	0.71
Res NonHmstd 1Un	146,402	159,623	13,221	9.0	1,748	1,924	176	10.0	1.19	1.21
Res NonHmstd 2-3	20,028	18,715	-1,314	-6.6	287	283	-4	-1.3	1.43	1.51
Reg Apartments	3,286	3,473	188	5.7	51	44	-7	-13.	1.55	1.27
Low-income Apts	758	835	77	10.2	10	12	3	26.3	1.30	1.48
Seasonal Rec	2,410,145	2,647,985	237,840	9.9	32,425	34,453	2,027	6.3	1.35	1.30
Com/Ind Lo Tier	62,417	64,949	2,532	4.1	1,644	1,672	29	1.7	2.63	2.57
Com/Ind Hi Tier	115,456	118,995	3,539	3.1	4,164	4,203	39	0.9	3.61	3.53
Publ U: Elec Gen	708	726	18	2.5	17	19	2	13.8	2.40	2.67
Publ U: Other	195,205	200,085	4,880	2.5	6,867	6,881	13	0.2	3.52	3.44
Ag Hmstd: House	129,416	140,359	10,943	8.5	626	678	51	8.2	0.48	0.48
Ag Hmstd: Land	137,181	148,275	11,094	8.1	298	302	4	1.3	0.22	0.20
Ag NonHmstd	326,126	366,981	40,854	12.5	3,784	4,041	257	6.8	1.16	1.10
New Con: Res HS	0	80,340	80,340	0.0	0	587	587	0.0	0.00	0.73
New Const: Other	0	83,039	83,039	0.0	0	1,107	1,107	0.0	0.00	1.33
Total	6,422,893	7,188,656	765,763	11.9	71,809	78,746	6,937	9.7	1.12	1.10

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	67,141	74,898	7,757	11.6	County	71.61	68.44	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	105.81	0.240	0.566

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	71,100	78,000	9.7	230	277	47	20.6	0.323	0.355
Res Hmstd: Avg Val	106,600	116,900	9.7	640	746	107	16.7	0.599	0.638
Res Hmstd: Hi Val	142,200	156,000	9.7	1,074	1,217	143	13.3	0.755	0.780
Res Hmstd: Ex-Hi Val	213,300	234,000	9.7	1,943	2,157	214	11.0	0.910	0.921
Seas Rec: Lo Val	50,000	54,900	9.8	662	696	34	5.1	1.324	1.267
Seas Rec: Hi Val	150,000	164,800	9.9	2,228	2,368	139	6.2	1.485	1.436
Comm/Ind: Lo Val	150,000	154,600	3.1	3,798	3,841	43	1.1	2.531	2.484
Comm/Ind: Med Val	300,000	309,200	3.1	8,850	8,884	35	0.4	2.949	2.873
Comm/Ind: Hi Val	1,000,000	1,030,700	3.1	32,425	32,421	-4	0.0	3.242	3.145

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	43,804	5,946	15.7	1.16	1.23
Res NonHmstd 1Un	196,641	222,954	26,312	13.4	2,719	3,219	500	18.4	1.38	1.44
Res NonHmstd 2-3	102,321	112,367	10,046	9.8	1,764	2,026	262	14.8	1.72	1.80
Reg Apartments	132,007	133,402	1,395	1.1	2,696	2,394	-303	-11.	2.04	1.79
Low-income Apts	55,369	55,705	335	0.6	757	1,005	248	32.7	1.37	1.80
Seasonal Rec	67,460	72,857	5,397	8.0	1,124	1,174	50	4.5	1.67	1.61
Com/Ind Lo Tier	178,705	183,775	5,070	2.8	5,173	5,408	235	4.5	2.89	2.94
Com/Ind Hi Tier	484,619	502,782	18,163	3.7	18,550	19,612	1,062	5.7	3.83	3.90
Publ U: Elec Gen	694	711	17	2.5	19	20	2	8.5	2.69	2.84
Publ U: Other	110,284	113,041	2,757	2.5	4,214	4,387	174	4.1	3.82	3.88
Ag Hmstd: House	11,770	12,611	841	7.1	144	153	9	6.4	1.22	1.21
Ag Hmstd: Land	9,238	9,918	681	7.4	51	52	1	2.3	0.55	0.52
Ag NonHmstd	15,424	17,187	1,763	11.4	219	235	16	7.2	1.42	1.37
New Con: Res HS	0	67,336	67,336	0.0	0	868	868	0.0	0.00	1.29
New Const: Other	0	29,869	29,869	0.0	0	801	801	0.0	0.00	2.68
Total	4,617,044	5,082,566	465,522	10.1	75,288	85,157	9,869	13.1	1.63	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	53,863	58,743	4,880	9.1	County	86.07	83.47	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	140.72	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	802	106	15.3	0.994	1.049	
Res Hmstd: Avg Val	104,900	114,400	9.1	1,184	1,386	202	17.0	1.129	1.211	
Res Hmstd: Hi Val	139,900	152,600	9.1	1,704	1,973	270	15.8	1.217	1.293	
Res Hmstd: Ex-Hi Val	209,900	229,000	9.1	2,743	3,148	405	14.8	1.306	1.374	
Apartment (Mkt rate)	300,000	303,200	1.1	6,257	5,455	-802	-12.	2.085	1.799	
Comm/Ind: Lo Val	150,000	155,600	3.7	4,352	4,622	270	6.2	2.901	2.970	
Comm/Ind: Med Val	300,000	311,200	3.7	10,149	10,692	544	5.4	3.382	3.435	
Comm/Ind: Hi Val	1,000,000	1,037,500	3.8	37,201	39,026	1,825	4.9	3.720	3.761	

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	30,309	2,000	7.1	1.38	1.32
Res NonHmstd 1Un	127,388	138,285	10,896	8.6	2,076	2,163	87	4.2	1.63	1.56
Res NonHmstd 2-3	57,010	62,501	5,491	9.6	1,168	1,212	44	3.8	2.05	1.94
Reg Apartments	69,018	75,194	6,176	8.9	1,672	1,460	-213	-12.	2.42	1.94
Low-income Apts	62,177	65,271	3,094	5.0	1,041	1,308	266	25.6	1.67	2.00
Seasonal Rec	41,313	44,472	3,160	7.6	836	852	16	1.9	2.02	1.92
Com/Ind Lo Tier	228,633	237,454	8,820	3.9	7,418	7,422	4	0.1	3.24	3.13
Com/Ind Hi Tier	344,133	368,079	23,946	7.0	14,665	15,068	403	2.7	4.26	4.09
Publ U: Elec Gen	1,181	1,211	30	2.5	37	39	1	3.4	3.16	3.18
Publ U: Other	72,244	74,050	1,806	2.5	3,065	3,020	-44	-1.4	4.24	4.08
Ag Hmstd: House	49,254	53,947	4,693	9.5	624	658	33	5.3	1.27	1.22
Ag Hmstd: Land	38,051	41,904	3,852	10.1	205	213	8	3.8	0.54	0.51
Ag NonHmstd	17,975	19,162	1,187	6.6	267	267	0	0.0	1.48	1.39
New Con: Res HS	0	134,245	134,245	0.0	0	1,831	1,831	0.0	0.00	1.36
New Const: Other	0	53,851	53,851	0.0	0	1,503	1,503	0.0	0.00	2.79
Total	3,164,472	3,657,697	493,225	15.6	61,384	67,323	5,939	9.7	1.94	1.84

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	37,263	42,775	5,512	14.8	County	70.61	65.67	0.014	0.012
(-) TIF Tax Capacity	2,144	2,362	218	10.2	City/Town	53.39	53.27	0.033	0.030
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.36	26.91	0.475	0.725
(=) Taxable Tax Capacity	35,119	40,412	5,294	15.1	Special District	1.24	1.15	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	156.59	147.00	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	871	39	4.7	1.218	1.146
Res Hmstd: Avg Val	102,500	114,100	11,600	11.3	1,378	1,495	117	8.5	1.344	1.310
Res Hmstd: Hi Val	136,600	152,000	15,400	11.3	1,961	2,115	154	7.9	1.435	1.391
Res Hmstd: Ex-Hi Val	204,900	228,000	23,100	11.3	3,127	3,359	232	7.4	1.526	1.473
Apartment (Mkt rate)	300,000	326,800	26,800	8.9	7,203	6,255	-948	-13.	2.401	1.914
Comm/Ind: Lo Val	150,000	160,400	10,400	6.9	4,825	5,023	198	4.1	3.216	3.131
Comm/Ind: Med Val	300,000	320,900	20,900	7.0	11,232	11,544	312	2.8	3.744	3.597
Comm/Ind: Hi Val	1,000,000	1,069,600	69,600	7.0	41,133	41,966	833	2.0	4.113	3.923

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	38,884	2,307	6.3	1.11	1.06
Res NonHmstd 1Un	188,723	206,315	17,592	9.3	2,485	2,599	114	4.6	1.32	1.26
Res NonHmstd 2-3	56,060	60,372	4,312	7.7	907	922	15	1.7	1.62	1.53
Reg Apartments	3,428	3,477	49	1.4	62	51	-11	-18.	1.81	1.46
Low-income Apts	43	43	0	0.0	1	1	0	19.0	1.38	1.65
Seasonal Rec	806,142	886,718	80,577	10.0	12,069	12,509	440	3.6	1.50	1.41
Com/Ind Lo Tier	66,906	70,175	3,270	4.9	1,846	1,843	-3	-0.2	2.76	2.63
Com/Ind Hi Tier	41,686	46,074	4,387	10.5	1,537	1,610	73	4.7	3.69	3.49
Publ U: Elec Gen	10,298	10,556	257	2.5	284	279	-5	-1.9	2.76	2.64
Publ U: Other	138,881	142,353	3,472	2.5	5,294	5,156	-138	-2.6	3.81	3.62
Ag Hmstd: House	795,536	867,111	71,575	9.0	8,306	8,595	289	3.5	1.04	0.99
Ag Hmstd: Land	709,373	769,555	60,181	8.5	3,289	3,223	-66	-2.0	0.46	0.42
Ag NonHmstd	247,749	271,481	23,732	9.6	3,198	3,256	58	1.8	1.29	1.20
New Con: Res HS	0	166,770	166,770	0.0	0	1,876	1,876	0.0	0.00	1.12
New Const: Other	0	91,701	91,701	0.0	0	1,144	1,144	0.0	0.00	1.25
Total	6,361,142	7,249,941	888,800	14.0	75,855	81,947	6,092	8.0	1.19	1.13

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	62,816	71,513	8,697	13.8	County	72.40	67.83	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	117.24	0.439	0.706

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	79,400	88,100	11.0	739	802	63	8.6	0.930	0.910
Res Hmstd: Avg Val	119,100	132,100	10.9	1,294	1,389	94	7.3	1.086	1.051
Res Hmstd: Hi Val	158,700	176,100	11.0	1,848	1,975	127	6.9	1.164	1.121
Res Hmstd: Ex-Hi Val	238,100	264,200	11.0	2,959	3,149	190	6.4	1.242	1.192
Seas Rec: Lo Val	50,000	55,000	10.0	741	760	19	2.5	1.482	1.381
Seas Rec: Hi Val	150,000	165,000	10.0	2,466	2,559	94	3.8	1.643	1.551
Comm/Ind: Lo Val	150,000	165,800	10.5	4,136	4,468	332	8.0	2.757	2.694
Comm/Ind: Med Val	300,000	331,600	10.5	9,629	10,208	579	6.0	3.209	3.078
Comm/Ind: Hi Val	1,000,000	1,105,200	10.5	35,263	36,991	1,728	4.9	3.526	3.346

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	87,284	8,004	10.1	1.11	1.12
Res NonHmstd 1Un	317,984	353,783	35,799	11.3	4,172	4,554	381	9.1	1.31	1.29
Res NonHmstd 2-3	218,354	234,807	16,453	7.5	3,479	3,664	185	5.3	1.59	1.56
Reg Apartments	437,011	470,275	33,263	7.6	8,576	7,833	-743	-8.7	1.96	1.67
Low-income Apts	180,114	193,426	13,311	7.4	2,382	3,164	782	32.8	1.32	1.64
Seasonal Rec	42,894	46,710	3,815	8.9	679	710	31	4.6	1.58	1.52
Com/Ind Lo Tier	537,903	554,670	16,767	3.1	15,075	15,344	269	1.8	2.80	2.77
Com/Ind Hi Tier	1,494,619	1,616,598	121,979	8.2	54,907	58,750	3,843	7.0	3.67	3.63
Publ U: Elec Gen	661,281	677,813	16,532	2.5	15,825	15,664	-161	-1.0	2.39	2.31
Publ U: Other	366,537	375,700	9,163	2.5	13,094	13,064	-30	-0.2	3.57	3.48
Ag Hmstd: House	102,190	109,907	7,717	7.6	1,112	1,188	76	6.9	1.09	1.08
Ag Hmstd: Land	90,820	98,535	7,714	8.5	430	443	14	3.2	0.47	0.45
Ag NonHmstd	62,145	67,700	5,555	8.9	755	784	29	3.9	1.21	1.16
New Con: Res HS	0	553,267	553,267	0.0	0	6,173	6,173	0.0	0.00	1.12
New Const: Other	0	215,419	215,419	0.0	0	5,773	5,773	0.0	0.00	2.68
Total	11,633,930	13,372,926	1,738,996	14.9	199,764	224,391	24,627	12.3	1.72	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	146,579	166,362	19,783	13.5	County	48.07	45.05	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	120.72	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	902	102	12.8	0.948	0.976	
Res Hmstd: Avg Val	126,300	138,400	9.6	1,384	1,537	153	11.0	1.095	1.110	
Res Hmstd: Hi Val	168,400	184,500	9.6	1,969	2,173	203	10.3	1.169	1.177	
Res Hmstd: Ex-Hi Val	252,700	276,900	9.6	3,141	3,447	306	9.7	1.243	1.244	
Apartment (Mkt rate)	300,000	322,800	7.6	5,765	5,136	-629	-10.0	1.921	1.591	
Comm/Ind: Lo Val	150,000	162,200	8.1	4,106	4,449	343	8.4	2.737	2.743	
Comm/Ind: Med Val	300,000	324,500	8.2	9,551	10,200	649	6.8	3.183	3.143	
Comm/Ind: Hi Val	1,000,000	1,081,600	8.2	34,964	37,026	2,062	5.9	3.496	3.423	

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	41,554	2,984	7.7	0.94	0.93
Res NonHmstd 1Un	165,960	183,745	17,785	10.7	1,811	1,948	137	7.6	1.09	1.06
Res NonHmstd 2-3	72,948	78,114	5,167	7.1	987	1,032	45	4.6	1.35	1.32
Reg Apartments	2,935	3,215	279	9.5	47	42	-5	-10.	1.58	1.30
Low-income Apts	282	323	41	14.5	3	4	1	31.4	1.15	1.32
Seasonal Rec	492,578	546,996	54,418	11.0	6,438	6,847	409	6.4	1.31	1.25
Com/Ind Lo Tier	109,474	115,647	6,173	5.6	2,660	2,734	74	2.8	2.43	2.36
Com/Ind Hi Tier	91,647	99,977	8,330	9.1	2,882	3,068	186	6.4	3.15	3.07
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	4,608	-124	-2.6	3.22	3.06
Ag Hmstd: House	972,602	1,080,389	107,787	11.1	8,631	9,436	805	9.3	0.89	0.87
Ag Hmstd: Land	1,278,175	1,424,029	145,854	11.4	5,857	6,289	433	7.4	0.46	0.44
Ag NonHmstd	269,046	294,662	25,617	9.5	2,852	2,978	126	4.4	1.06	1.01
New Con: Res HS	0	180,397	180,397	0.0	0	1,685	1,685	0.0	0.00	0.93
New Const: Other	0	71,514	71,514	0.0	0	873	873	0.0	0.00	1.22
Total	7,719,424	8,696,258	976,834	12.7	75,469	83,099	7,630	10.1	0.98	0.96

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 45.48	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 98.85	0.639	0.831

**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	100,500	109,000	8,500	8.5	823	894	71	8.6	0.818	0.819
Res Hmstd: Avg Val	150,700	163,500	12,800	8.5	1,420	1,527	107	7.5	0.942	0.933
Res Hmstd: Hi Val	200,900	218,000	17,100	8.5	2,017	2,160	143	7.1	1.004	0.990
Res Hmstd: Ex-Hi Val	301,400	327,000	25,600	8.5	3,213	3,426	213	6.6	1.065	1.047
Seas Rec: Lo Val	50,000	55,500	5,500	11.0	627	665	38	6.1	1.253	1.197
Seas Rec: Hi Val	150,000	166,600	16,600	11.1	2,121	2,280	159	7.5	1.414	1.368
Comm/Ind: Lo Val	150,000	163,600	13,600	9.1	3,649	3,949	299	8.2	2.432	2.413
Comm/Ind: Med Val	300,000	327,300	27,300	9.1	8,483	9,035	551	6.5	2.827	2.760
Comm/Ind: Hi Val	1,000,000	1,090,900	90,900	9.1	31,041	32,758	1,717	5.5	3.104	3.002

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	53,785	6,772	14.4	1.26	1.38
Res NonHmstd 1Un	216,745	229,712	12,967	6.0	3,477	3,955	479	13.8	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	2.01
Reg Apartments	176,247	186,132	9,885	5.6	3,849	3,648	-201	-5.2	2.18	1.96
Low-income Apts	82,264	84,193	1,930	2.3	1,258	1,688	430	34.2	1.53	2.00
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	16,017	862	5.7	3.14	3.26
Com/Ind Hi Tier	632,086	639,241	7,154	1.1	25,248	26,510	1,261	5.0	3.99	4.15
Publ U: Elec Gen	4,451	4,562	111	2.5	112	120	8	6.9	2.51	2.62
Publ U: Other	65,621	67,261	1,641	2.5	2,814	3,009	195	6.9	4.29	4.47
Ag Hmstd: House	18,004	19,346	1,343	7.5	244	287	43	17.8	1.35	1.48
Ag Hmstd: Land	35,755	38,453	2,698	7.5	310	355	45	14.4	0.87	0.92
Ag NonHmstd	34,548	34,841	293	0.8	564	614	50	8.9	1.63	1.76
New Con: Res HS	0	67,142	67,142	0.0	0	1,005	1,005	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	113,851	12,419	12.2	1.83	1.94

Tax Base

Tax Rates

	Taxable Market				Pctg Chng		Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change				Base	Alter	Base	Alter
Total Tax Capacity	65,822	69,285	3,463	5.3	County	61.73	60.71	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	154.88	1.062	1.190	

**Tax Burdens on
Hypothetical**

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ			Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	45,500	47,500		4.4	529	602	74	13.9	1.161	1.267
Res Hmstd: Avg Val	68,300	71,400		4.5	793	905	112	14.1	1.161	1.267
Res Hmstd: Hi Val	91,000	95,100		4.5	1,131	1,299	169	14.9	1.242	1.366
Res Hmstd: Ex-Hi Val	136,600	142,700		4.5	1,884	2,136	252	13.4	1.379	1.496
Apartment (Mkt rate)	300,000	316,800		5.6	6,869	6,510	-358	-5.2	2.289	2.055
Comm/Ind: Lo Val	150,000	151,700		1.1	4,658	4,913	256	5.5	3.105	3.238
Comm/Ind: Med Val	300,000	303,400		1.1	10,815	11,381	566	5.2	3.604	3.751
Comm/Ind: Hi Val	1,000,000	1,011,300		1.1	39,549	41,561	2,012	5.1	3.954	4.109

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	18,133	1,887	11.6	0.97	1.00
Res NonHmstd 1Un	168,312	182,408	14,096	8.4	1,965	2,142	178	9.0	1.17	1.17
Res NonHmstd 2-3	22,610	23,815	1,205	5.3	337	361	24	7.1	1.49	1.52
Reg Apartments	3,438	3,843	405	11.8	56	53	-4	-6.3	1.64	1.38
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	4,996	431	9.4	1.46	1.45
Com/Ind Lo Tier	87,877	90,656	2,779	3.2	2,204	2,272	67	3.1	2.51	2.51
Com/Ind Hi Tier	133,111	135,428	2,317	1.7	4,267	4,266	-1	0.0	3.21	3.15
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	8,859	-248	-2.7	3.10	3.03
Ag Hmstd: House	1,019,613	1,095,723	76,109	7.5	8,216	8,955	739	9.0	0.81	0.82
Ag Hmstd: Land	6,368,442	6,786,738	418,295	6.6	34,109	36,039	1,929	5.7	0.54	0.53
Ag NonHmstd	3,027,764	3,221,614	193,850	6.4	30,086	31,516	1,430	4.8	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	1,598	1,598	0.0	0.00	1.68
Total	13,136,427	14,140,420	1,003,992	7.6	111,681	119,760	8,079	7.2	0.85	0.85

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	111,760	120,211	8,450	7.6	County	63.47	62.33	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	100.33	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	5,500	8.5	468	507	39	8.4	0.723	0.723
Res Hmstd: Avg Val	96,900	105,100	8,200	8.5	804	903	99	12.3	0.829	0.858
Res Hmstd: Hi Val	129,200	140,200	11,000	8.5	1,196	1,328	132	11.1	0.925	0.947
Res Hmstd: Ex-Hi Val	193,800	210,200	16,400	8.5	1,980	2,177	197	10.0	1.021	1.035
Comm/Ind: Lo Val	150,000	152,600	2,600	1.7	3,671	3,697	26	0.7	2.447	2.422
Comm/Ind: Med Val	300,000	305,200	5,200	1.7	8,511	8,539	28	0.3	2.836	2.797
Comm/Ind: Hi Val	1,000,000	1,017,400	17,400	1.7	31,097	31,137	40	0.1	3.109	3.060

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	47,092	6,805	16.9	1.04	1.13
Res NonHmstd 1Un	185,555	205,713	20,157	10.9	2,425	2,830	405	16.7	1.31	1.38
Res NonHmstd 2-3	92,596	96,502	3,907	4.2	1,423	1,532	109	7.7	1.54	1.59
Reg Apartments	189,633	191,575	1,942	1.0	3,367	2,981	-386	-11.	1.78	1.56
Low-income Apts	61,375	62,185	810	1.3	768	1,005	237	30.8	1.25	1.62
Seasonal Rec	12,247	13,386	1,139	9.3	213	240	27	12.6	1.74	1.79
Com/Ind Lo Tier	386,137	391,741	5,604	1.5	10,619	11,083	464	4.4	2.75	2.83
Com/Ind Hi Tier	753,554	794,867	41,313	5.5	25,794	27,468	1,674	6.5	3.42	3.46
Publ U: Elec Gen	17,206	17,637	430	2.5	374	387	13	3.5	2.17	2.20
Publ U: Other	70,709	72,477	1,768	2.5	2,498	2,607	109	4.3	3.53	3.60
Ag Hmstd: House	10,783	11,584	802	7.4	130	154	23	17.9	1.21	1.33
Ag Hmstd: Land	20,044	21,401	1,358	6.8	144	167	23	16.2	0.72	0.78
Ag NonHmstd	24,821	25,921	1,101	4.4	314	354	40	12.7	1.27	1.37
New Con: Res HS	0	118,010	118,010	0.0	0	1,394	1,394	0.0	0.00	1.18
New Const: Other	0	59,719	59,719	0.0	0	1,743	1,743	0.0	0.00	2.92
Total	5,681,502	6,238,442	556,940	9.8	88,357	101,036	12,679	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	51.06	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	124.07	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	601	81	15.6	0.880	0.944	
Res Hmstd: Avg Val	88,500	95,400	7.8	841	996	155	18.5	0.950	1.044	
Res Hmstd: Hi Val	117,900	127,000	7.7	1,244	1,450	206	16.5	1.055	1.141	
Res Hmstd: Ex-Hi Val	177,000	190,700	7.7	2,054	2,364	309	15.1	1.160	1.239	
Apartment (Mkt rate)	300,000	303,100	1.0	5,629	5,016	-613	-10.	1.876	1.654	
Comm/Ind: Lo Val	150,000	158,200	5.5	4,038	4,423	385	9.5	2.692	2.795	
Comm/Ind: Med Val	300,000	316,400	5.5	9,377	10,169	792	8.4	3.125	3.213	
Comm/Ind: Hi Val	1,000,000	1,054,800	5.5	34,293	36,988	2,695	7.9	3.429	3.506	

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	12,652	1,143	9.9	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	17	7.0	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	1,018	23	2.3	1.15	1.09
Com/Ind Lo Tier	54,684	56,429	1,745	3.2	1,195	1,204	9	0.7	2.18	2.13
Com/Ind Hi Tier	60,198	61,903	1,705	2.8	1,720	1,716	-4	-0.2	2.86	2.77
Publ U: Elec Gen	10,679	10,946	267	2.5	148	150	3	1.9	1.38	1.37
Publ U: Other	207,970	213,170	5,199	2.5	5,895	5,938	43	0.7	2.83	2.79
Ag Hmstd: House	792,200	843,549	51,349	6.5	5,428	5,861	433	8.0	0.69	0.69
Ag Hmstd: Land	3,959,730	4,207,837	248,107	6.3	19,548	20,418	870	4.5	0.49	0.49
Ag NonHmstd	1,617,307	1,709,148	91,840	5.7	14,171	14,707	536	3.8	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	377	377	0.0	0.00	0.96
Total	8,398,922	9,046,828	647,906	7.7	62,083	66,049	3,966	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	54.20	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	86.14	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	150	11.6	0.817	0.834	
Res Hmstd: Ex-Hi Val	236,700	258,900	9.4	2,122	2,347	225	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	7,810	78	1.0	2.577	2.531	
Comm/Ind: Hi Val	1,000,000	1,028,300	2.8	28,269	28,456	188	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	64,664	8,790	15.7	1.16	1.20
Res NonHmstd 1Un	272,599	278,876	6,278	2.3	3,646	3,758	112	3.1	1.34	1.35
Res NonHmstd 2-3	85,725	86,907	1,183	1.4	1,409	1,444	35	2.5	1.64	1.66
Reg Apartments	245,675	281,335	35,660	14.5	4,888	4,788	-99	-2.0	1.99	1.70
Low-income Apts	74,157	82,413	8,256	11.1	1,017	1,407	389	38.3	1.37	1.71
Seasonal Rec	3,610	3,755	145	4.0	61	64	3	5.2	1.68	1.70
Com/Ind Lo Tier	202,428	205,895	3,466	1.7	5,657	5,738	81	1.4	2.79	2.79
Com/Ind Hi Tier	1,047,340	1,104,668	57,328	5.5	38,681	40,817	2,136	5.5	3.69	3.69
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	1,751	13	0.8	3.55	3.49
Ag Hmstd: House	267,297	293,177	25,880	9.7	2,606	2,896	290	11.1	0.97	0.99
Ag Hmstd: Land	394,100	433,755	39,655	10.1	2,157	2,349	192	8.9	0.55	0.54
Ag NonHmstd	120,985	125,867	4,882	4.0	1,349	1,371	22	1.6	1.12	1.09
New Con: Res HS	0	240,563	240,563	0.0	0	2,978	2,978	0.0	0.00	1.24
New Const: Other	0	151,522	151,522	0.0	0	3,463	3,463	0.0	0.00	2.29
Total	7,572,952	8,715,805	1,142,853	15.1	119,082	137,488	18,406	15.5	1.57	1.58

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	55.41	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	123.45	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	1,074	165	18.2	1.009	1.066	
Res Hmstd: Avg Val	135,100	151,000	11.8	1,549	1,797	248	16.0	1.146	1.190	
Res Hmstd: Hi Val	180,100	201,300	11.8	2,189	2,520	330	15.1	1.215	1.251	
Res Hmstd: Ex-Hi Val	270,200	302,000	11.8	3,471	3,967	496	14.3	1.284	1.313	
Apartment (Mkt rate)	300,000	343,500	14.5	5,827	5,686	-141	-2.4	1.942	1.655	
Comm/Ind: Lo Val	150,000	158,200	5.5	4,137	4,421	284	6.9	2.757	2.794	
Comm/Ind: Med Val	300,000	316,400	5.5	9,596	10,160	564	5.9	3.198	3.211	
Comm/Ind: Hi Val	1,000,000	1,054,700	5.5	35,073	36,945	1,872	5.3	3.507	3.502	

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	79,477	9,423	13.5	1.03	1.08
Res NonHmstd 1Un	308,344	334,741	26,397	8.6	3,874	4,328	454	11.7	1.26	1.29
Res NonHmstd 2-3	150,851	158,863	8,012	5.3	2,415	2,596	181	7.5	1.60	1.63
Reg Apartments	271,470	295,510	24,040	8.9	4,870	4,544	-326	-6.7	1.79	1.54
Low-income Apts	107,177	115,111	7,935	7.4	1,364	1,826	462	33.9	1.27	1.59
Seasonal Rec	30,771	33,324	2,554	8.3	502	547	45	9.0	1.63	1.64
Com/Ind Lo Tier	611,378	630,118	18,740	3.1	16,565	17,133	568	3.4	2.71	2.72
Com/Ind Hi Tier	1,000,537	1,059,976	59,439	5.9	35,157	37,020	1,863	5.3	3.51	3.49
Publ U: Elec Gen	288,287	295,494	7,207	2.5	8,840	8,811	-29	-0.3	3.07	2.98
Publ U: Other	213,586	218,926	5,340	2.5	8,226	8,304	78	0.9	3.85	3.79
Ag Hmstd: House	28,085	30,186	2,101	7.5	307	337	30	9.8	1.09	1.12
Ag Hmstd: Land	50,222	54,293	4,071	8.1	311	332	22	6.9	0.62	0.61
Ag NonHmstd	39,150	41,385	2,235	5.7	481	503	22	4.5	1.23	1.21
New Con: Res HS	0	195,642	195,642	0.0	0	2,268	2,268	0.0	0.00	1.16
New Const: Other	0	105,528	105,528	0.0	0	2,726	2,726	0.0	0.00	2.58
Total	9,909,192	10,916,119	1,006,927	10.2	152,965	170,754	17,788	11.6	1.54	1.56

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	118,644	129,820	11,176	9.4	County	50.17	48.76	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	121.38	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	665	67	11.3	0.888	0.916	
Res Hmstd: Avg Val	100,800	108,800	7.9	1,018	1,158	141	13.8	1.009	1.064	
Res Hmstd: Hi Val	134,400	145,000	7.9	1,481	1,667	186	12.6	1.101	1.149	
Res Hmstd: Ex-Hi Val	201,600	217,500	7.9	2,408	2,687	280	11.6	1.194	1.235	
Apartment (Mkt rate)	300,000	326,600	8.9	5,688	5,291	-396	-7.0	1.895	1.620	
Comm/Ind: Lo Val	150,000	158,900	5.9	4,067	4,381	314	7.7	2.711	2.757	
Comm/Ind: Med Val	300,000	317,800	5.9	9,453	10,065	613	6.5	3.150	3.167	
Comm/Ind: Hi Val	1,000,000	1,059,400	5.9	34,585	36,594	2,009	5.8	3.458	3.454	

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	24,604	2,492	11.3	0.86	0.87
Res NonHmstd 1Un	180,309	196,027	15,718	8.7	1,928	2,069	141	7.3	1.07	1.06
Res NonHmstd 2-3	35,838	38,683	2,845	7.9	479	515	36	7.5	1.34	1.33
Reg Apartments	1,751	1,835	84	4.8	29	25	-3	-12.	1.64	1.37
Low-income Apts	87	95	9	10.1	1	1	0	41.0	0.96	1.23
Seasonal Rec	118,083	127,064	8,981	7.6	1,473	1,528	56	3.8	1.25	1.20
Com/Ind Lo Tier	69,636	71,767	2,131	3.1	1,676	1,693	17	1.0	2.41	2.36
Com/Ind Hi Tier	44,923	46,232	1,308	2.9	1,425	1,433	8	0.6	3.17	3.10
Publ U: Elec Gen	1,919	1,967	48	2.5	31	30	-1	-4.7	1.63	1.51
Publ U: Other	200,630	205,646	5,016	2.5	6,159	6,217	58	0.9	3.07	3.02
Ag Hmstd: House	1,167,371	1,256,229	88,858	7.6	9,643	10,359	716	7.4	0.83	0.82
Ag Hmstd: Land	3,977,674	4,260,415	282,741	7.1	21,051	21,957	905	4.3	0.53	0.52
Ag NonHmstd	1,214,226	1,311,121	96,895	8.0	12,172	12,689	516	4.2	1.00	0.97
New Con: Res HS	0	95,552	95,552	0.0	0	861	861	0.0	0.00	0.90
New Const: Other	0	57,873	57,873	0.0	0	544	544	0.0	0.00	0.94
Total	9,574,047	10,483,816	909,770	9.5	78,180	84,526	6,346	8.1	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	50.78	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	23.77	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	96.42	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	679	87	14.6	0.707	0.738
Res Hmstd: Avg Val	125,500	137,800	12,300	9.8	1,074	1,204	130	12.1	0.856	0.873
Res Hmstd: Hi Val	167,300	183,700	16,400	9.8	1,556	1,729	173	11.1	0.930	0.941
Res Hmstd: Ex-Hi Val	251,000	275,700	24,700	9.8	2,521	2,782	261	10.3	1.004	1.009
Comm/Ind: Lo Val	150,000	154,400	4,400	2.9	3,567	3,617	49	1.4	2.378	2.342
Comm/Ind: Med Val	300,000	308,700	8,700	2.9	8,292	8,346	54	0.7	2.763	2.703
Comm/Ind: Hi Val	1,000,000	1,029,100	29,100	2.9	30,341	30,426	85	0.3	3.034	2.956

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	159,085	13,042	8.9	1.08	1.05
Res NonHmstd 1Un	372,254	415,289	43,035	11.6	4,581	4,866	285	6.2	1.23	1.17
Res NonHmstd 2-3	301,587	334,609	33,022	10.9	4,539	4,830	291	6.4	1.50	1.44
Reg Apartments	514,524	588,046	73,522	14.3	9,217	8,570	-646	-7.0	1.79	1.46
Low-income Apts	213,706	245,762	32,056	15.0	2,711	3,665	953	35.2	1.27	1.49
Seasonal Rec	53,561	56,646	3,084	5.8	897	895	-2	-0.2	1.68	1.58
Com/Ind Lo Tier	406,011	414,197	8,186	2.0	11,038	11,030	-8	-0.1	2.72	2.66
Com/Ind Hi Tier	2,206,806	2,377,959	171,153	7.8	78,374	82,893	4,520	5.8	3.55	3.49
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	6,977	14	0.2	3.54	3.46
Ag Hmstd: House	94,085	105,115	11,030	11.7	924	996	71	7.7	0.98	0.95
Ag Hmstd: Land	71,182	79,620	8,438	11.9	316	333	17	5.4	0.44	0.42
Ag NonHmstd	49,408	53,554	4,146	8.4	535	540	5	0.9	1.08	1.01
New Con: Res HS	0	395,086	395,086	0.0	0	4,275	4,275	0.0	0.00	1.08
New Const: Other	0	245,446	245,446	0.0	0	6,732	6,732	0.0	0.00	2.74
Total	18,038,357	20,731,150	2,692,792	14.9	266,139	295,688	29,549	11.1	1.48	1.43

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	209,590	239,629	30,038	14.3	County	38.16	35.67	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	102.55	1.484	1.471

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	102,400	114,700	12.0	979	1,076	97	9.9	0.955	0.937
Res Hmstd: Avg Val	153,500	171,900	12.0	1,653	1,798	145	8.8	1.076	1.045
Res Hmstd: Hi Val	204,600	229,200	12.0	2,327	2,522	194	8.3	1.137	1.100
Res Hmstd: Ex-Hi Val	306,900	343,700	12.0	3,677	3,967	290	7.9	1.198	1.154
Apartment (Mkt rate)	300,000	342,900	14.3	5,310	4,900	-410	-7.7	1.770	1.429
Comm/Ind: Lo Val	150,000	161,600	7.7	4,057	4,372	314	7.7	2.704	2.705
Comm/Ind: Med Val	300,000	323,300	7.8	9,393	9,996	603	6.4	3.131	3.091
Comm/Ind: Hi Val	1,000,000	1,077,600	7.8	34,294	36,232	1,938	5.7	3.429	3.362

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	147,296	10,077	7.3	1.12	1.07
Res NonHmstd 1Un	509,825	568,534	58,709	11.5	6,158	6,492	335	5.4	1.21	1.14
Res NonHmstd 2-3	200,177	210,222	10,045	5.0	2,822	2,825	3	0.1	1.41	1.34
Reg Apartments	389,192	420,131	30,939	7.9	7,112	6,169	-943	-13.	1.83	1.47
Low-income Apts	123,120	132,962	9,842	8.0	1,559	1,889	330	21.2	1.27	1.42
Seasonal Rec	91,545	99,385	7,839	8.6	1,261	1,310	49	3.9	1.38	1.32
Com/Ind Lo Tier	228,892	235,499	6,606	2.9	6,204	6,200	-4	-0.1	2.71	2.63
Com/Ind Hi Tier	1,520,346	1,714,606	194,260	12.8	54,633	59,616	4,983	9.1	3.59	3.48
Publ U: Elec Gen	52,448	53,759	1,311	2.5	1,216	1,220	4	0.3	2.32	2.27
Publ U: Other	200,024	205,025	5,001	2.5	7,110	7,084	-26	-0.4	3.55	3.46
Ag Hmstd: House	223,337	231,947	8,609	3.9	2,205	2,162	-43	-1.9	0.99	0.93
Ag Hmstd: Land	130,001	134,545	4,544	3.5	433	408	-25	-5.8	0.33	0.30
Ag NonHmstd	132,927	149,416	16,489	12.4	1,326	1,409	83	6.2	1.00	0.94
New Con: Res HS	0	299,845	299,845	0.0	0	3,275	3,275	0.0	0.00	1.09
New Const: Other	0	277,484	277,484	0.0	0	4,792	4,792	0.0	0.00	1.73
Total	16,069,237	18,462,388	2,393,151	14.9	229,258	252,147	22,889	10.0	1.43	1.37

Tax Base

Tax Rates

					Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	181,920	208,445	26,525	14.6	County	33.01	30.50	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	97.33	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	1,439	104	7.8	1.023	0.986	
Res Hmstd: Avg Val	195,400	218,700	11.9	2,186	2,342	156	7.1	1.118	1.070	
Res Hmstd: Hi Val	260,500	291,500	11.9	3,039	3,246	207	6.8	1.166	1.113	
Res Hmstd: Ex-Hi Val	390,900	437,500	11.9	4,746	5,037	291	6.1	1.214	1.151	
Apartment (Mkt rate)	300,000	323,800	7.9	5,211	4,516	-695	-13.	1.736	1.394	
Comm/Ind: Lo Val	150,000	169,200	12.8	4,040	4,589	549	13.6	2.693	2.712	
Comm/Ind: Med Val	300,000	338,300	12.8	9,334	10,395	1,061	11.4	3.111	3.072	
Comm/Ind: Hi Val	1,000,000	1,127,800	12.8	34,042	37,504	3,462	10.2	3.404	3.325	

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	219,329	18,779	9.4	1.06	1.04
Res NonHmstd 1Un	633,833	704,692	70,859	11.2	7,391	7,963	572	7.7	1.17	1.13
Res NonHmstd 2-3	287,869	304,980	17,111	5.9	4,158	4,228	70	1.7	1.44	1.39
Reg Apartments	1,205,712	1,277,546	71,834	6.0	19,873	17,535	-2,337	-11.	1.65	1.37
Low-income Apts	174,581	185,052	10,471	6.0	2,042	2,578	536	26.3	1.17	1.39
Seasonal Rec	29,797	32,014	2,217	7.4	456	474	18	4.0	1.53	1.48
Com/Ind Lo Tier	438,640	450,892	12,252	2.8	11,549	11,718	169	1.5	2.63	2.60
Com/Ind Hi Tier	3,396,222	3,533,020	136,798	4.0	117,345	120,694	3,349	2.9	3.46	3.42
Publ U: Elec Gen	73,279	75,111	1,832	2.5	1,789	1,837	48	2.7	2.44	2.45
Publ U: Other	367,891	377,089	9,197	2.5	12,824	12,946	121	0.9	3.49	3.43
Ag Hmstd: House	179,668	192,797	13,129	7.3	1,524	1,567	44	2.9	0.85	0.81
Ag Hmstd: Land	248,844	268,063	19,219	7.7	1,075	1,082	7	0.6	0.43	0.40
Ag NonHmstd	149,302	157,349	8,047	5.4	1,453	1,434	-19	-1.3	0.97	0.91
New Con: Res HS	0	658,984	658,984	0.0	0	7,055	7,055	0.0	0.00	1.07
New Const: Other	0	285,889	285,889	0.0	0	6,402	6,402	0.0	0.00	2.24
Total	26,195,046	29,635,985	3,440,939	13.1	382,029	416,843	34,814	9.1	1.46	1.41

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	308,487	343,609	35,122	11.4	County	32.52	30.49	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	96.95	1.564	1.573

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	120,700	134,200	11.2	1,137	1,261	123	10.8	0.942	0.939	
Res Hmstd: Avg Val	181,000	201,200	11.2	1,892	2,076	184	9.7	1.045	1.031	
Res Hmstd: Hi Val	241,300	268,200	11.1	2,646	2,891	245	9.3	1.096	1.078	
Res Hmstd: Ex-Hi Val	362,000	402,400	11.2	4,156	4,524	368	8.9	1.148	1.124	
Apartment (Mkt rate)	300,000	317,900	6.0	4,989	4,353	-637	-12.	1.663	1.369	
Comm/Ind: Lo Val	150,000	156,000	4.0	3,968	4,121	153	3.9	2.645	2.641	
Comm/Ind: Med Val	300,000	312,100	4.0	9,180	9,473	292	3.2	3.060	3.035	
Comm/Ind: Hi Val	1,000,000	1,040,300	4.0	33,505	34,437	932	2.8	3.350	3.310	

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	122,752	5,018	4.3	1.23	1.14
Res NonHmstd 1Un	331,849	363,116	31,267	9.4	4,259	4,289	29	0.7	1.28	1.18
Res NonHmstd 2-3	203,214	218,945	15,732	7.7	3,240	3,239	-1	0.0	1.59	1.48
Reg Apartments	159,631	175,503	15,873	9.9	3,044	2,639	-405	-13.	1.91	1.50
Low-income Apts	71,472	74,871	3,399	4.8	941	1,117	176	18.7	1.32	1.49
Seasonal Rec	35,059	38,518	3,459	9.9	526	537	11	2.0	1.50	1.39
Com/Ind Lo Tier	252,953	268,989	16,036	6.3	7,020	7,204	184	2.6	2.78	2.68
Com/Ind Hi Tier	1,247,441	1,317,164	69,723	5.6	45,606	46,315	708	1.6	3.66	3.52
Publ U: Elec Gen	18,566	19,030	464	2.5	441	437	-4	-0.9	2.38	2.30
Publ U: Other	110,782	113,552	2,770	2.5	4,010	3,966	-43	-1.1	3.62	3.49
Ag Hmstd: House	404,806	449,051	44,246	10.9	3,474	3,677	203	5.8	0.86	0.82
Ag Hmstd: Land	475,584	529,267	53,683	11.3	1,965	2,027	61	3.1	0.41	0.38
Ag NonHmstd	173,748	190,709	16,960	9.8	1,758	1,768	10	0.6	1.01	0.93
New Con: Res HS	0	563,503	563,503	0.0	0	6,520	6,520	0.0	0.00	1.16
New Const: Other	0	216,342	216,342	0.0	0	3,245	3,245	0.0	0.00	1.50
Total	13,084,631	15,260,180	2,175,550	16.6	194,018	209,731	15,712	8.1	1.48	1.37

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	40.33	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	104.56	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	1,489	71	5.0	1.097	1.031	
Res Hmstd: Avg Val	193,800	216,500	11.7	2,313	2,420	107	4.6	1.193	1.117	
Res Hmstd: Hi Val	258,300	288,500	11.7	3,206	3,348	142	4.4	1.241	1.160	
Res Hmstd: Ex-Hi Val	387,500	432,800	11.7	4,996	5,192	196	3.9	1.289	1.199	
Apartment (Mkt rate)	300,000	329,800	9.9	5,602	4,818	-783	-14.	1.867	1.461	
Comm/Ind: Lo Val	150,000	158,400	5.6	4,153	4,293	140	3.4	2.768	2.710	
Comm/Ind: Med Val	300,000	316,800	5.6	9,614	9,842	227	2.4	3.204	3.106	
Comm/Ind: Hi Val	1,000,000	1,055,900	5.6	35,101	35,732	631	1.8	3.510	3.384	

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	181,063	13,544	8.1	1.39	1.37
Res NonHmstd 1Un	287,618	316,517	28,899	10.0	4,417	4,750	333	7.5	1.54	1.50
Res NonHmstd 2-3	147,977	161,257	13,280	9.0	2,745	2,900	155	5.7	1.85	1.80
Reg Apartments	682,887	760,170	77,283	11.3	15,443	14,744	-699	-4.5	2.26	1.94
Low-income Apts	222,603	249,413	26,810	12.0	3,560	4,896	1,336	37.5	1.60	1.96
Seasonal Rec	10,468	11,037	569	5.4	237	248	11	4.7	2.26	2.25
Com/Ind Lo Tier	286,036	291,912	5,876	2.1	8,646	8,761	115	1.3	3.02	3.00
Com/Ind Hi Tier	2,548,646	2,604,299	55,654	2.2	102,140	102,743	603	0.6	4.01	3.95
Publ U: Elec Gen	29	29	1	2.5	1	1	0	-1.4	2.85	2.74
Publ U: Other	174,310	178,668	4,358	2.5	6,876	6,923	47	0.7	3.94	3.88
Ag Hmstd: House	65,578	68,880	3,302	5.0	840	850	10	1.2	1.28	1.23
Ag Hmstd: Land	57,607	60,634	3,027	5.3	304	300	-4	-1.5	0.53	0.49
Ag NonHmstd	66,995	70,331	3,336	5.0	889	890	1	0.1	1.33	1.26
New Con: Res HS	0	374,088	374,088	0.0	0	5,076	5,076	0.0	0.00	1.36
New Const: Other	0	301,092	301,092	0.0	0	7,987	7,987	0.0	0.00	2.65
Total	16,590,526	18,637,718	2,047,192	12.3	313,616	342,131	28,515	9.1	1.89	1.84

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	198,131	220,100	21,969	11.1	County	50.58 49.07	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	133.03 129.98	2.135	2.040

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	104,600	114,600	9.6	1,336	1,454	118	8.8	1.277	1.268
Res Hmstd: Avg Val	156,800	171,800	9.6	2,189	2,366	176	8.1	1.396	1.377
Res Hmstd: Hi Val	209,100	229,100	9.6	3,044	3,279	235	7.7	1.455	1.431
Res Hmstd: Ex-Hi Val	313,700	343,700	9.6	4,753	5,105	353	7.4	1.515	1.485
Apartment (Mkt rate)	300,000	334,000	11.3	6,627	6,108	-519	-7.8	2.208	1.828
Comm/Ind: Lo Val	150,000	153,300	2.2	4,536	4,601	65	1.4	3.023	3.001
Comm/Ind: Med Val	300,000	306,600	2.2	10,476	10,590	114	1.1	3.492	3.454
Comm/Ind: Hi Val	1,000,000	1,021,800	2.2	38,200	38,534	334	0.9	3.820	3.771

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	198,999	20,599	11.5	1.22	1.25
Res NonHmstd 1Un	525,053	577,388	52,335	10.0	7,067	7,792	725	10.3	1.35	1.35
Res NonHmstd 2-3	147,635	158,891	11,255	7.6	2,430	2,617	187	7.7	1.65	1.65
Reg Apartments	1,548,888	1,660,563	111,676	7.2	30,063	27,380	-2,683	-8.9	1.94	1.65
Low-income Apts	218,129	234,965	16,836	7.7	2,964	3,938	974	32.9	1.36	1.68
Seasonal Rec	5,468	5,527	58	1.1	85	84	-2	-2.1	1.56	1.51
Com/Ind Lo Tier	334,655	333,783	-872	-0.3	9,471	9,461	-11	-0.1	2.83	2.83
Com/Ind Hi Tier	5,865,231	5,890,502	25,271	0.4	214,560	215,515	954	0.4	3.66	3.66
Publ U: Elec Gen	693	710	17	2.5	19	20	1	2.6	2.79	2.80
Publ U: Other	145,635	149,276	3,641	2.5	5,359	5,505	145	2.7	3.68	3.69
Ag Hmstd: House	531	572	41	7.6	6	7	1	11.6	1.16	1.21
Ag Hmstd: Land	161	173	12	7.6	1	1	0	8.9	0.32	0.32
Ag NonHmstd	42	42	0	0.0	0	0	0	0.6	1.13	1.14
New Con: Res HS	0	109,320	109,320	0.0	0	1,446	1,446	0.0	0.00	1.32
New Const: Other	0	134,424	134,424	0.0	0	3,995	3,995	0.0	0.00	2.97
Total	23,364,960	25,223,998	1,859,038	8.0	450,425	476,758	26,333	5.8	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	49.07	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	116.18	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	1,603	183	12.9	1.118	1.151
Res Hmstd: Avg Val	190,400	208,600	18,200	9.6	2,315	2,588	273	11.8	1.216	1.240
Res Hmstd: Hi Val	253,800	278,100	24,300	9.6	3,211	3,575	364	11.3	1.264	1.285
Res Hmstd: Ex-Hi Val	380,800	417,300	36,500	9.6	5,003	5,547	544	10.9	1.313	1.329
Apartment (Mkt rate)	300,000	321,600	21,600	7.2	5,725	5,209	-515	-9.0	1.908	1.619
Comm/Ind: Lo Val	150,000	150,600	600	0.4	4,191	4,219	28	0.7	2.794	2.801
Comm/Ind: Med Val	300,000	301,300	1,300	0.4	9,705	9,757	51	0.5	3.235	3.238
Comm/Ind: Hi Val	1,000,000	1,004,300	4,300	0.4	35,438	35,590	152	0.4	3.543	3.543

SOUTHWEST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	18,644,842	20,598,537	1,953,694	10.5	232,047	253,135	21,088	9.1	1.24	1.23
Res NonHmstd 1Un	906,430	1,009,375	102,944	11.4	11,898	12,844	946	8.0	1.31	1.27
Res NonHmstd 2-3	303,370	331,605	28,235	9.3	4,691	4,946	256	5.5	1.55	1.49
Reg Apartments	1,105,500	1,203,969	98,470	8.9	20,465	18,726	-1,739	-8.5	1.85	1.56
Low-income Apts	93,753	103,227	9,474	10.1	1,226	1,624	398	32.5	1.31	1.57
Seasonal Rec	78,404	84,293	5,889	7.5	1,329	1,354	25	1.8	1.70	1.61
Com/Ind Lo Tier	307,176	310,681	3,505	1.1	8,542	8,582	40	0.5	2.78	2.76
Com/Ind Hi Tier	4,702,306	4,617,458	-84,848	-1.8	171,478	167,277	-4,201	-2.4	3.65	3.62
Publ U: Elec Gen	355	364	9	2.5	9	9	0	1.9	2.58	2.56
Publ U: Other	180,668	185,185	4,517	2.5	6,548	6,649	101	1.5	3.62	3.59
Ag Hmstd: House	60,236	62,610	2,375	3.9	711	711	0	0.0	1.18	1.14
Ag Hmstd: Land	43,449	45,427	1,978	4.6	213	207	-5	-2.4	0.49	0.46
Ag NonHmstd	62,934	68,827	5,893	9.4	702	715	13	1.9	1.11	1.04
New Con: Res HS	0	378,589	378,589	0.0	0	4,531	4,531	0.0	0.00	1.20
New Const: Other	0	253,719	253,719	0.0	0	6,594	6,594	0.0	0.00	2.60
Total	26,489,423	29,253,866	2,764,443	10.4	459,858	487,905	28,047	6.1	1.74	1.67

Tax Base

Tax Rates

					Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	325,567	352,908	27,341	8.4	County	50.58 49.07	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	111.23 106.92	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	2,214	197	9.8	1.159	1.152	
Res Hmstd: Avg Val	260,700	288,000	10.5	3,210	3,505	296	9.2	1.231	1.217	
Res Hmstd: Hi Val	347,600	384,000	10.5	4,404	4,798	394	8.9	1.266	1.249	
Res Hmstd: Ex-Hi Val	521,500	576,100	10.5	6,756	7,442	686	10.1	1.295	1.291	
Apartment (Mkt rate)	300,000	326,700	8.9	5,521	4,978	-543	-9.8	1.840	1.523	
Comm/Ind: Lo Val	150,000	147,300	-1.8	4,165	4,057	-108	-2.6	2.776	2.754	
Comm/Ind: Med Val	300,000	294,600	-1.8	9,633	9,352	-281	-2.9	3.210	3.174	
Comm/Ind: Hi Val	1,000,000	982,000	-1.8	35,148	34,169	-979	-2.8	3.514	3.479	

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	137,862	14,407	11.7	1.12	1.13
Res NonHmstd 1Un	361,848	404,934	43,085	11.9	4,543	5,049	507	11.2	1.26	1.25
Res NonHmstd 2-3	128,718	139,333	10,615	8.2	1,962	2,097	135	6.9	1.52	1.51
Reg Apartments	799,830	883,812	83,982	10.5	14,555	13,674	-882	-6.1	1.82	1.55
Low-income Apts	212,156	234,432	22,276	10.5	2,755	3,623	868	31.5	1.30	1.55
Seasonal Rec	9,370	10,007	638	6.8	145	152	6	4.4	1.55	1.51
Com/Ind Lo Tier	302,767	308,131	5,364	1.8	8,307	8,411	104	1.3	2.74	2.73
Com/Ind Hi Tier	3,167,499	3,410,280	242,781	7.7	113,790	121,568	7,778	6.8	3.59	3.56
Publ U: Elec Gen	35,252	36,133	881	2.5	903	935	32	3.5	2.56	2.59
Publ U: Other	134,977	138,352	3,374	2.5	4,827	4,915	88	1.8	3.58	3.55
Ag Hmstd: House	1,680	1,529	-151	-9.0	18	16	-2	-12.0	1.08	1.04
Ag Hmstd: Land	1,029	936	-93	-9.0	3	3	0	-13.0	0.32	0.31
Ag NonHmstd	15,407	14,021	-1,387	-9.0	154	139	-15	-9.7	1.00	0.99
New Con: Res HS	0	125,490	125,490	0.0	0	1,442	1,442	0.0	0.00	1.15
New Const: Other	0	83,881	83,881	0.0	0	1,864	1,864	0.0	0.00	2.22
Total	16,241,165	18,045,631	1,804,466	11.1	275,416	301,749	26,333	9.6	1.70	1.67

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	52.97	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	107.08	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	1,296	148	12.9	1.008	1.029	
Res Hmstd: Avg Val	170,500	188,700	10.7	1,906	2,128	221	11.6	1.118	1.127	
Res Hmstd: Hi Val	227,300	251,600	10.7	2,666	2,961	296	11.1	1.172	1.176	
Res Hmstd: Ex-Hi Val	341,000	377,500	10.7	4,185	4,629	444	10.6	1.227	1.226	
Apartment (Mkt rate)	300,000	331,500	10.5	5,385	4,981	-404	-7.5	1.795	1.502	
Comm/Ind: Lo Val	150,000	161,500	7.7	4,080	4,468	388	9.5	2.719	2.766	
Comm/Ind: Med Val	300,000	323,000	7.7	9,444	10,207	762	8.1	3.148	3.159	
Comm/Ind: Hi Val	1,000,000	1,076,600	7.7	34,479	36,985	2,506	7.3	3.447	3.435	

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	192,387	27,566	16.7	1.43	1.53
Res NonHmstd 1Un	742,726	778,405	35,679	4.8	11,996	13,133	1,137	9.5	1.62	1.69
Res NonHmstd 2-3	606,770	631,998	25,228	4.2	12,041	13,050	1,009	8.4	1.98	2.06
Reg Apartments	2,116,896	2,358,060	241,164	11.4	50,050	48,670	-1,380	-2.8	2.36	2.06
Low-income Apts	488,172	543,460	55,288	11.3	7,823	11,217	3,394	43.4	1.60	2.06
Seasonal Rec	289	326	38	13.0	5	6	1	15.5	1.82	1.86
Com/Ind Lo Tier	574,596	566,244	-8,352	-1.5	17,829	17,919	91	0.5	3.10	3.16
Com/Ind Hi Tier	5,667,374	5,614,800	-52,573	-0.9	232,982	234,953	1,971	0.8	4.11	4.18
Publ U: Elec Gen	67,488	69,176	1,687	2.5	2,040	2,171	130	6.4	3.02	3.14
Publ U: Other	284,004	291,104	7,100	2.5	11,648	12,153	505	4.3	4.10	4.17
Ag Hmstd: House	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd: Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag NonHmstd	507	545	37	7.4	8	9	1	10.5	1.52	1.57
New Con: Res HS	0	134,511	134,511	0.0	0	2,126	2,126	0.0	0.00	1.58
New Const: Other	0	81,800	81,800	0.0	0	2,011	2,011	0.0	0.00	2.46
Total	22,044,572	23,684,471	1,639,899	7.4	511,244	549,805	38,561	7.5	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	43.55	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	156.73	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	9,700	9.7	1,164	1,383	218	18.8	1.282	1.388
Res Hmstd: Avg Val	136,100	149,300	13,200	9.7	1,931	2,259	328	17.0	1.418	1.512
Res Hmstd: Hi Val	181,500	199,200	17,700	9.8	2,699	3,138	438	16.2	1.487	1.575
Res Hmstd: Ex-Hi Val	272,300	298,800	26,500	9.7	4,236	4,893	657	15.5	1.555	1.637
Apartment (Mkt rate)	300,000	334,200	34,200	11.4	7,093	6,898	-195	-2.8	2.364	2.063
Comm/Ind: Lo Val	150,000	148,600	-1,400	-0.9	4,654	4,703	48	1.0	3.102	3.164
Comm/Ind: Med Val	300,000	297,200	-2,800	-0.9	10,821	10,907	86	0.8	3.606	3.669
Comm/Ind: Hi Val	1,000,000	990,700	-9,300	-0.9	39,597	39,926	329	0.8	3.959	4.030

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	102,845	13,595	15.2	1.17	1.21
Res NonHmstd 1Un	362,604	415,547	52,943	14.6	4,997	5,754	757	15.2	1.38	1.38
Res NonHmstd 2-3	256,434	273,990	17,556	6.8	4,353	4,684	331	7.6	1.70	1.71
Reg Apartments	1,037,364	1,202,305	164,941	15.9	21,032	20,557	-475	-2.3	2.03	1.71
Low-income Apts	345,413	400,334	54,921	15.9	4,752	6,845	2,093	44.0	1.38	1.71
Seasonal Rec	1,192	1,252	60	5.0	20	21	1	4.9	1.70	1.70
Com/Ind Lo Tier	381,944	391,006	9,062	2.4	10,889	11,146	257	2.4	2.85	2.85
Com/Ind Hi Tier	2,426,214	2,578,080	151,866	6.3	91,638	97,359	5,721	6.2	3.78	3.78
Publ U: Elec Gen	48,035	49,236	1,201	2.5	1,292	1,344	52	4.0	2.69	2.73
Publ U: Other	166,783	170,953	4,170	2.5	6,298	6,454	156	2.5	3.78	3.78
Ag Hmstd: House	50	52	2	4.2	0	1	0	4.9	0.98	0.98
Ag Hmstd: Land	78	81	3	4.2	0	0	0	5.1	0.42	0.42
Ag NonHmstd	608	634	26	4.2	8	8	0	4.7	1.30	1.31
New Con: Res HS	0	44,669	44,669	0.0	0	586	586	0.0	0.00	1.31
New Const: Other	0	42,307	42,307	0.0	0	1,124	1,124	0.0	0.00	2.66
Total	12,645,926	14,102,454	1,456,528	11.5	234,531	258,729	24,198	10.3	1.85	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	160,615	175,953	15,338	9.5	County	49.95	48.37	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	130.95	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	970	150	18.2	1.008	1.064	
Res Hmstd: Avg Val	122,000	136,600	12.0	1,416	1,639	223	15.7	1.160	1.199	
Res Hmstd: Hi Val	162,600	182,100	12.0	2,011	2,309	298	14.8	1.236	1.267	
Res Hmstd: Ex-Hi Val	244,000	273,200	12.0	3,204	3,650	446	13.9	1.313	1.336	
Apartment (Mkt rate)	300,000	347,700	15.9	6,082	5,945	-137	-2.3	2.027	1.709	
Comm/Ind: Lo Val	150,000	159,400	6.3	4,276	4,631	354	8.3	2.850	2.905	
Comm/Ind: Med Val	300,000	318,800	6.3	9,942	10,650	709	7.1	3.313	3.340	
Comm/Ind: Hi Val	1,000,000	1,062,600	6.3	36,381	38,739	2,359	6.5	3.638	3.645	

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	3F5	Baseline	Preliminary Pay 2003 (Revised 6/5/03)			Page 33
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178	Comm competitive zone: >150K	2.000	289	6	7	
179	Comm border city: <150K	1.500	37,578	564	866	
180	Comm border city: >150K	2.000	57,285	1,146	1,318	
182	Industrial pref: <150K	1.500	1,161,581	17,424	33,169	
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	15
128 Ag Hmstd HGA: <76K	1.000	6,099,460	60,995	44,485
129 Ag Hmstd HGA: 76K-500K	1.000	2,628,019	26,280	30,681
130 Ag Hmstd HGA: >500K	1.250	34,205	428	481
131 Farm 1b Hmstd land <32K	0.450	943	4	2
132 Ag Hmstd land & bldgs: <115K	0.550	9,468,127	52,075	25,093
133 Ag Hmstd l & b: 115K-345K	0.550	8,950,434	49,227	52,998
134 Ag Hmstd l & b: 345K-600K	0.550	3,177,632	17,477	16,893
135 Ag Hmstd land & bldgs: >600K	1.000	2,748,037	27,480	26,282
137 Ag Non-homestead	1.000	10,025,649	100,256	99,412
138 Migrant Housing: <500K	1.000	743	7	8
143 Timberlands	1.000	869,771	8,698	9,512
144 Non-comm seasonal-rec-res: <76K	1.000	6,892,779	68,928	81,237
145 Non-comm seasonal-rec-res: 76K-500K	1.000	3,562,245	35,622	49,926
146 Non-comm seasonal-rec-res: >500K	1.250	165,427	2,068	2,786
149 Res 1b Hmstd <32K	0.450	184,229	829	874
150 Res Hmstd: <76K	1.000	97,227,110	972,271	993,549
151 Res Hmstd: 76K-500K	1.000	109,805,136	1,098,051	1,381,834
152 Res Hmstd: > 500K	1.250	3,679,286	45,991	54,781
154 Res Non-hmstd 1 unit: <76K	1.000	5,642,333	56,423	75,364
155 Res Non-hmstd 1 unit: 76K - 500K	1.000	3,445,802	34,458	43,342
156 Res Non-hmstd 1 unit: >500K	1.250	300,292	3,754	4,490
158 Res Non-hmstd 2-3 units	1.250	3,599,794	44,997	59,166
161 Regular apartments (4a)	1.250	12,520,752	156,509	213,186
162 Regular apartments - New Cnstr	1.250	33,837	423	486
163 Low income apartments (4d)	1.250	3,263,675	40,796	56,819
164 Non-profit/Comm Serv	1.500	34,320	515	771
165 Student housing	1.000	22,428	224	338
166 Manufactured home park land	1.250	451,499	5,644	6,893
168 Comm seasonal-rec-res: 1c	1.000	382,761	3,828	3,759
169 Comm seasonal-rec-res: 4c <500K	1.000	227,402	2,274	3,586
170 Comm seasonal-rec-res: 4c >500K	1.250	53,025	663	977
171 Bed & Breakfast	1.250	13,061	163	197
172 Qualifying golf courses	1.250	187,120	2,339	2,563
175 Commercial: <150K	1.500	6,872,818	103,092	194,336
176 Commercial: >150K	2.000	30,050,379	601,008	1,109,496
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	3F5	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	33,624	
183	Industrial pref: >150K	2.000	10,933,530	218,671	405,218	
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	2,190	
190	Publ Util: land & bldgs >150K	2.000	739,368	14,787	26,624	
191	Publ Util: Electric Generat Mach	2.000	1,556,438	31,129	39,827	
192	Publ Util: machinery (non-generat)	2.000	901,858	18,037	31,018	
194	Railroad <150K	1.500	26,492	397	734	
195	Railroad >150K	2.000	478,195	9,564	17,519	
197	Mineral	2.000	2,513	50	138	
198	Misc class 5	2.000	1,649	33	67	
201	Personal: 3f	1.000	8,711	87	106	
202	Non-comm aircraft hangars	1.500	44,835	673	1,149	
203	Pers: It31 tools&mach excl elec gen	2.000	118,332	2,367	4,040	
205	Pers: It32 struct/leased	1.000	39,520	395	494	
206	Pers: It32 str/lease	1.000	1,202	12	17	
208	Pers: It32 struct/leased land-C/I	2.000	35,158	703	1,292	
211	Pers: It41 struct/leased land - C/I	2.000	375,001	7,500	10,643	
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	9,797	
221	Pers: Item 44 electric util trans lines	2.000	1,436,787	28,736	52,187	
222	Pers: Item 44 electric util distri lines	2.000	179,455	3,589	6,762	
223	Pers: Item 45 syst/gas utils	2.000	1,676,960	33,539	57,429	
224	Pers: Item 46 syst/water utils	2.000	2,392	48	91	
225	Pers: Item 48 misc	2.000	43,861	877	1,539	
1128	New Constr: Ag Hmstd HGA: <76K	1.000	33,611	336	264	
1129	New Constr: Ag Hmstd HGA:	1.000	63,558	636	759	
1130	New Constr: Ag Hmstd HGA: >500K	1.250	2,129	27	26	
1132	New Con: Ag Hmstd land&bldgs:	0.550	51,569	284	149	
1133	New Con: Ag Hmstd l & b:	0.550	113,695	625	692	
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	124	
1137	New Con: Ag Non-homestead	1.000	23,187	232	232	
1144	New Con: Noncom seas-rec-res: <76K	1.000	114,654	1,147	1,366	
1145	NewCon: Noncom seas-rec-res:	1.000	164,786	1,648	2,315	
1146	NewCon: Noncom seas-rec-res: >500K	1.250	10,309	129	168	
1150	New Constr: Res Hmstd: <76K	1.000	1,996,029	19,960	19,256	
1151	New Constr: Res Hmstd: 76K-500K	1.000	3,082,260	30,823	38,272	
1154	New Constr: Res Non-hmstd 1 unit:	1.000	493,546	4,935	6,326	
1155	NewCon: Res Nonhm 1 unit: 76K -	1.000	612,087	6,121	7,513	
1156	NewCon: Res Nonhm 1 unit: > 500K	1.250	36,423	455	531	

House Research

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1158	New Constr: Res Non-hmstd 2-3 units	1.250	322,973	4,037	5,086	
1162	New Constr: Regular apartments	1.250	521,549	6,519	8,250	
1164	NewCon: Non-profit/Comm Serv	1.500	1,129	17	28	
1165	New Constr: Student housing	1.000	1,081	11	17	
1166	New Constr: Manufactured home park	1.250	1,390	17	21	
1168	New Con: Comm seasonal-rec-res: 1c	1.000	11,706	117	116	
1169	New Con: Comm seas-rec-res: 4c	1.000	4,023	40	68	
1170	New Con: Comm seas-rec-res: 4c	1.250	747	9	14	
1171	New Constr: Bed & Breakfast	1.250	95	1	1	
1175	New Constr: Commercial <150K	1.500	110,314	1,655	2,972	
1176	New Constr: Commercial >150K	2.000	961,558	19,231	34,210	
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	508	
1183	New Constr: Industrial >150K	2.000	273,312	5,466	10,086	
1201	New Constr: Personal: 3f	1.000	14	0	0	
State Total			361,986,856	4,127,621	5,491,990	

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	1,885,944	1,265,805	163,208	999,011	197,328	609,093	5,120,389
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	10,155	0	658	8,298	0	0	19,111
Spread NTC Levy	1,762,407	1,159,654	161,280	919,368	178,081	609,093	4,789,884
Spread MKV Levy	2,904	15,949	45	400,587	0	0	419,485
Tax Incr Financing Levy							290,846
	Homestead Credit	313,978		Taconite credit		16,798	
	Agricultural	24,030		Disparity Reduction		4,737	