

House Research Simulation Report: Property Tax

Simulation #5D4

Date 6/15/2005

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

DESCRIPTION

BASELINE: Projected Pay 2006: Current Law

ALTERNATIVE: Projected Pay 2006: House Tax Bill

This report compares taxes payable in 2006 under current law to taxes payable in 2006 under the House tax bill. The baseline payable 2006 projections derive from a joint House-Senate-Administration working group. Market value projections are based on growth patterns for the previous year, adjusted for the change in limited market value limits for pay 2005, and partially refined based on feedback from county assessors. For the most part, non-school levy projections are based on historical growth rates, adjusted for changes in state aids. School levies are based on Dept. of Education statewide estimates, apportioned to individual school districts by the House Research Dept. The methodologies used to determine the effects of the House tax bill are explained on page iii. Note that the simulation does not include the levy impacts of the House education finance bill.

KEY POINTS

- **Statewide, property taxes would be \$9.3 million (0.2%) higher under the House tax bill,** according to the simulation. Overall, taxes are estimated to be 1.1% lower in Greater Minnesota and 0.8% higher in the Metro area as a result of the bill.
- **The simulation predicts that on a statewide average basis property taxes on seasonal recreational properties would be 11.8% lower and taxes on commercial-industrial properties would be 1.3% higher,** because of the bill. Taxes on those properties qualifying for the new low-income housing classification would be 18.1% lower. Overall taxes on ag homesteads would be 2.8% lower, although agricultural properties that did not benefit from the increase in the first tier classification range would have increases averaging from 1% to 2%.

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: Projected Pay 2006: Current Law**

- **Market values** are based on growth rates derived from actual growth rates in taxable property values between payable year 2004 and payable year 2005 for each type of property within each municipality, with separate rates determined for existing property and new construction. In roughly half the counties, the county assessor either provided alternative growth rates (which were used instead), or gave general approval to the projected rates. City-by-city growth estimates were used for Hennepin County. Growth rates for property types subject to limited market value were adjusted to reflect the permitted limited market value growth rates for pay 2006. 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 2004 to pay 2005, on a city-by-city and a class-by-class basis.
- **School district levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. The baseline pay 2006 levies were developed to match statewide levy estimates by category developed by the Dept. of Education. Approximately \$59 million of new operating referendum levies that would need to be approved by the voters are assumed; they are distributed using a uniform rate across all districts statewide except Minneapolis and St. Paul. Approximately \$25 million of new school debt levies are included in the projection, approximately \$17 million of that amount would require voter approval.
- **County levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. Each county's 2005 general levy plus aid was increased by its three-year average levy plus aid growth rate. A general levy amount was derived by subtracting each county's projected 2006 general purpose aid amounts from its levy plus aid projection. The general levy was not allowed to be less than it was in 2005, nor to exceed the 2005 levy by more than 12%. Each county's jail and debt service special levies were projected separately from the general levy.
- **City and town levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. The basic methodology applied each jurisdiction's average growth rate in levy plus aid for the previous three years to its 2005 levy plus aid amount. (For the growth rate between 2002 and 2003, actual levies and certified aid amounts were used; for the growth rates between 2003 and 2004, and 2004 and 2005, actual levies and paid aid amounts were used, with market value credit reductions treated as subtractions from certified levy amounts.) Levy amounts were derived by subtracting projected 2005 aid amounts from the levy plus aid projections. Levy amounts were not allowed to be less than in payable 2004, nor were they allowed to grow by more than 15%.
- **Special taxing district levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. Generally, special district levies were assumed to grow by the same percentage as the average growth rate for the last two years. Some adjustments were made based on input from public officials in some of the larger jurisdictions. Metro-wide special taxing districts were modeled based upon the levy limits governing each agency, along with some input from agency officials.
- **The state property tax levy** is assumed to be \$657.2 million, resulting in a tax rate of 48.63%.
- **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 market values (existing plus new construction).

ALTERNATIVE: Projected Pay 2006: House Tax Bill

- **Market values** are generally the same as baseline, adjusted for the changes made to the limited market value law in the bill. Other assumptions related to property values are as follows:
 - The value qualifying for the “new” low-income apartment class is based on the amount qualifying for the “old” class 4d in pay 2003, the last year that it existed, adjusted for changes in the number of units that would qualify under the new criteria based on information provided by the Housing Finance Agency.
 - The value of property qualifying for the disabled veteran exemption is based on a Dept. of Revenue estimate that 2,800 homeowners would qualify, and it assumes that all would qualify for the full \$200,000 valuation exclusion. The simulation also assumes that all 2,800 homes presently qualify for the 1b classification. The “Disabled homestead” line on each page of the printout refers to the value qualifying for the exclusion in the bill plus the first \$50,000 of value of all other properties qualifying for class 1b.
 - The value of ag homestead land that would qualify for the extension of the first tier classification rate was developed by the House Research Dept.
 - No attempt was made to model the changes in the allocation of homestead resort property between tiers of class 1c and class 4c. Rather, the entire existing class 1c was assigned a class rate of 0.85% as a crude approximation of the effects of the provisions in the bill.
- **City levies** were reduced by the amount of any additional local government aid (LGA) received under the provisions of the bill. For cities subject to reductions in market value credit reimbursements under the bill, levies were increased by the amount of the reimbursement reductions. Levies for the cities of Minneapolis and St. Paul are unchanged despite each city’s LGA reduction, under the assumption that the reduced LGA would be made up with a local sales tax. The levy for the city of Duluth was increased by the amount of LGA it would lose under the bill.
- **All other local government levies** are the same as in the baseline.
- **The state levy** was apportioned between commercial-industrial property and seasonal recreational property in accordance with the provisions of the bill. The resulting commercial-industrial rate is 50.50%; the resulting seasonal recreational rate is 28.82%.

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	1.25	1.25
Low-income	1.25	1.0
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	0.85
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:		
Veteran:		
<\$32,000	0.45	0
\$32,000 - \$200,000	1.0	0
Other:		
<\$32,000	0.45	0.45
\$32,000 - \$50,000	1.0	0.45
Agricultural land & buildings:		
Homestead:		
<\$600,000	0.55	0.55
\$600,000 - \$750,000	1.0	0.55
>\$750,000	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%
State tax rate:		
Commercial-industrial	48.63%	50.50%
Seasonal-recreational	48.63%	28.82%

House Research

Simulation 5D4 Baseline Proj Pay '06: Current Law
 6/17/2005 11:00 Alternative Proj Pay '06: House Tax Bill

Page 1
 (all figures in \$000s)

STATEWIDE

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	281,799,731	281,756,642	-43,089	0.0	2,926,119	2,942,935	16,816	0.6	1.04	1.04
ResNon-Hm 1 Unit	18,672,875	18,652,668	-20,208	-0.1	215,384	216,186	802	0.4	1.15	1.16
ResNon-Hm23 Unit	7,154,254	7,146,870	-7,384	-0.1	102,235	102,536	300	0.3	1.43	1.43
Reg Apartments	17,681,236	17,676,739	-4,497	0.0	258,997	259,971	975	0.4	1.46	1.47
Low Income Apts	1,430,559	1,430,559	0	0.0	21,453	17,571	-3,881	-18.	1.50	1.23
Seas Recreatnl	17,329,504	17,242,216	-87,288	-0.5	195,260	172,170	-23,090	-11.	1.13	1.00
Com/Ind Lo Val	9,145,173	9,141,450	-3,722	0.0	231,669	234,282	2,613	1.1	2.53	2.56
Com/Ind Hi Val	49,450,235	49,429,449	-20,786	0.0	1,617,995	1,639,667	21,672	1.3	3.27	3.32
Publ U: Elec Gen	1,432,658	1,432,658	0	0.0	31,896	32,257	360	1.1	2.23	2.25
Publ U: Other	5,846,161	5,846,161	0	0.0	183,917	186,912	2,995	1.6	3.15	3.20
AgHmstd: House	11,120,429	11,113,004	-7,425	-0.1	89,933	90,963	1,031	1.1	0.81	0.82
AgHmstd: Land	27,511,412	27,492,953	-18,459	-0.1	118,827	121,254	2,427	2.0	0.43	0.44
Ag Non-Hmstd	14,205,229	14,179,046	-26,183	-0.2	124,968	126,904	1,937	1.5	0.88	0.90
Disabled Hmstds	727,986	172,019	-555,968	-76.4	6,518	698	-5,820	-89.	0.90	0.41
Ag Land 600K-750	2,658,216	2,656,017	-2,199	-0.1	22,489	12,670	-9,819	-43.	0.85	0.48
Total	466,165,659	465,368,452	-797,207	-0.2	6,147,660	6,156,978	9,318	0.2	1.32	1.32

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	5,252,344	5,228,210	-24,134	-0.5	County	42.00	42.21	0.007	0.007
(-) TIF Tax Capacity	257,266	257,266	0	0.0	City/Town	31.32	31.65	0.069	0.069
(-) FD Contrib Tax Cap	279,292	279,292	0	0.0	School District	21.11	21.22	1.250	1.252
(=) Taxable Tax Capacity	4,715,785	4,691,652	-24,134	-0.5	Special District	4.43	4.45	0.000	0.000
FD Distrib Tax Cap	279,295	279,295	0	0.0	Total	98.86	99.53	1.326	1.328

House Research

Simulation 5D4 Baseline Proj Pay '06: Current Law
 6/17/2005 11:00 Alternative Proj Pay '06: House Tax Bill

Page 2
 (all figures in \$000s)

GREATER MINNESOTA

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	89,626,913	89,591,091	-35,822	0.0	873,515	875,086	1,571	0.2	0.97	0.98
ResNon-Hm 1 Unit	6,556,348	6,546,557	-9,791	-0.1	75,827	75,905	78	0.1	1.16	1.16
ResNon-Hm23 Unit	2,157,874	2,155,456	-2,418	-0.1	31,092	31,101	9	0.0	1.44	1.44
Reg Apartments	3,194,623	3,190,153	-4,470	-0.1	48,579	48,406	-173	-0.4	1.52	1.52
Low Income Apts	508,859	508,859	0	0.0	8,190	6,653	-1,537	-18.	1.61	1.31
Seas Recreatnl	16,898,338	16,812,111	-86,227	-0.5	189,836	167,200	-22,636	-11.	1.12	0.99
Com/Ind Lo Val	5,196,880	5,193,750	-3,130	-0.1	133,086	134,356	1,270	1.0	2.56	2.59
Com/Ind Hi Val	11,009,373	11,005,890	-3,484	0.0	360,924	364,759	3,835	1.1	3.28	3.31
Publ U: Elec Gen	1,247,282	1,247,282	0	0.0	28,003	28,329	326	1.2	2.25	2.27
Publ U: Other	3,555,482	3,555,482	0	0.0	109,544	111,444	1,900	1.7	3.08	3.13
AgHmstd: House	9,799,915	9,792,811	-7,104	-0.1	78,850	79,819	969	1.2	0.80	0.82
AgHmstd: Land	26,189,918	26,171,763	-18,154	-0.1	114,390	116,782	2,393	2.1	0.44	0.45
Ag Non-Hmstd	13,253,438	13,228,339	-25,099	-0.2	116,848	118,731	1,883	1.6	0.88	0.90
Disabled Hmstds	431,618	102,476	-329,142	-76.3	3,828	403	-3,425	-89.	0.89	0.39
Ag Land 600K-750	2,568,251	2,566,073	-2,178	-0.1	21,823	12,300	-9,523	-43.	0.85	0.48
Total	192,195,111	191,668,093	-527,018	-0.3	2,194,334	2,171,273	-23,061	-1.1	1.14	1.13

Tax Base

Tax Rates

	Taxable Market				County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	2,016,679	1,998,085	-18,594	-0.9	49.92	50.39	0.004	0.004	
(-) TIF Tax Capacity	50,840	50,840	0	0.0	28.83	28.71	0.015	0.015	
(-) FD Contrib Tax Cap	2,718	2,718	0	0.0	19.61	19.80	1.031	1.034	
(=) Taxable Tax Capacity	1,963,121	1,944,527	-18,594	-0.9	1.62	1.63	0.000	0.000	
FD Distrib Tax Cap	2,718	2,718	0	0.0	Total	99.98 100.53	1.049	1.053	

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	92,700	92,700	0.0	735	741	6	0.8	0.79	0.80	
Res Hmstd: Avg Val	138,800	138,700	-0.1	1,286	1,293	7	0.5	0.93	0.93	
Res Hmstd: Hi Val	185,100	185,000	-0.1	1,839	1,849	10	0.5	0.99	1.00	
Res Hmstd: Ex-Hi Val	277,700	277,600	0.0	2,945	2,960	15	0.5	1.06	1.07	
Apartment (Mkt rate)	300,000	299,600	-0.1	4,064	4,080	17	0.4	1.35	1.36	
Seas Rec: Lo Val	50,000	49,700	-0.6	597	557	-40	-6.7	1.19	1.12	
Seas Rec: Hi Val	150,000	149,200	-0.5	2,007	1,798	-209	-10.	1.34	1.21	
Comm/Ind: Lo Val	150,000	150,000	0.0	3,501	3,556	55	1.6	2.33	2.37	
Comm/Ind: Med Val	300,000	299,900	0.0	8,117	8,242	125	1.5	2.71	2.75	
Comm/Ind: Hi Val	1,000,000	999,700	0.0	29,656	30,117	461	1.6	2.97	3.01	

House Research

Simulation 5D4 Baseline Proj Pay '06: Current Law
6/17/2005 11:00 Alternative Proj Pay '06: House Tax Bill

Page 3
 (all figures in \$000s)

METRO AREA

<i>Tax Burdens by Property Class</i>	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	192,172,817	192,165,550	-7,267	0.0	2,052,604	2,067,848	15,244	0.7	1.07	1.08
ResNon-Hm 1 Unit	12,116,527	12,106,111	-10,417	-0.1	139,558	140,281	724	0.5	1.15	1.16
ResNon-Hm23 Unit	4,996,380	4,991,413	-4,966	-0.1	71,143	71,434	291	0.4	1.42	1.43
Reg Apartments	14,486,613	14,486,586	-27	0.0	210,418	211,565	1,148	0.5	1.45	1.46
Low Income Apts	921,700	921,700	0	0.0	13,262	10,918	-2,344	-17.	1.44	1.18
Seas Recreatnl	431,166	430,106	-1,061	-0.2	5,423	4,970	-453	-8.4	1.26	1.16
Com/Ind Lo Val	3,948,293	3,947,700	-592	0.0	98,583	99,926	1,344	1.4	2.50	2.53
Com/Ind Hi Val	38,440,862	38,423,560	-17,302	0.0	1,257,072	1,274,909	17,837	1.4	3.27	3.32
Publ U: Elec Gen	185,376	185,376	0	0.0	3,894	3,928	35	0.9	2.10	2.12
Publ U: Other	2,290,679	2,290,679	0	0.0	74,373	75,468	1,095	1.5	3.25	3.29
AgHmstd: House	1,320,514	1,320,194	-321	0.0	11,083	11,145	62	0.6	0.84	0.84
AgHmstd: Land	1,321,495	1,321,190	-304	0.0	4,437	4,471	34	0.8	0.34	0.34
Ag Non-Hmstd	951,791	950,707	-1,084	-0.1	8,120	8,174	54	0.7	0.85	0.86
Disabled Hmstds	296,369	69,543	-226,826	-76.5	2,690	296	-2,394	-89.	0.91	0.43
Ag Land 600K-750	89,965	89,944	-21	0.0	666	371	-296	-44.	0.74	0.41
Total	273,970,548	273,700,359	-270,188	-0.1	3,953,326	3,985,705	32,379	0.8	1.44	1.46

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	3,235,665	3,230,125	-5,540	-0.2	County	36.35	36.42	0.008	0.008	
(-) TIF Tax Capacity	206,426	206,426	0	0.0	City/Town	33.10	33.72	0.096	0.096	
(-) FD Contrib Tax Cap	276,575	276,575	0	0.0	School District	22.18	22.23	1.359	1.360	
(=) Taxable Tax Capacity	2,752,664	2,747,124	-5,540	-0.2	Special District	6.43	6.44	0.000	0.000	
FD Distrib Tax Cap	276,577	276,577	0	0.0	Total	98.06	98.82	1.463	1.464	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	166,400	166,400	0.0	1,652	1,665	13	0.8	0.99	1.00
Res Hmstd: Avg Val	249,400	249,400	0.0	2,663	2,682	19	0.7	1.07	1.08
Res Hmstd: Hi Val	332,400	332,400	0.0	3,673	3,698	26	0.7	1.10	1.11
Res Hmstd: Ex-Hi Val	498,800	498,800	0.0	5,621	5,659	38	0.7	1.13	1.13
Apartment (Mkt rate)	300,000	300,000	0.0	4,116	4,145	29	0.7	1.37	1.38
Comm/Ind: Lo Val	150,000	149,900	-0.1	3,688	3,740	51	1.4	2.46	2.49
Comm/Ind: Med Val	300,000	299,900	0.0	8,533	8,655	123	1.4	2.84	2.89
Comm/Ind: Hi Val	1,000,000	999,500	-0.1	31,141	31,586	445	1.4	3.11	3.16

House Research

Simulation 5D4 Baseline Proj Pay '06: Current Law
6/17/2005 11:00 Alternative Proj Pay '06: House Tax Bill

Page 4
 (all figures in \$000s)

NORTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	4,124,386	4,124,335	-51	0.0	47,900	47,891	-9	0.0	1.16	1.16
ResNon-Hm 1 Unit	333,663	333,050	-613	-0.2	4,601	4,589	-12	-0.3	1.38	1.38
ResNon-Hm23 Unit	118,097	117,948	-149	-0.1	1,879	1,874	-5	-0.3	1.59	1.59
Reg Apartments	319,334	319,334	0	0.0	5,205	5,202	-3	-0.1	1.63	1.63
Low Income Apts	49,197	49,197	0	0.0	867	704	-163	-18.	1.76	1.43
Seas Recreatnl	128,092	127,576	-515	-0.4	1,808	1,622	-186	-10.	1.41	1.27
Com/Ind Lo Val	527,533	527,533	0	0.0	14,320	14,415	95	0.7	2.71	2.73
Com/Ind Hi Val	812,605	812,605	0	0.0	25,376	25,550	174	0.7	3.12	3.14
Publ U: Elec Gen	22,373	22,373	0	0.0	441	434	-7	-1.6	1.97	1.94
Publ U: Other	98,920	98,920	0	0.0	3,561	3,585	24	0.7	3.60	3.62
AgHmstd: House	18,798	18,786	-12	-0.1	216	216	0	0.0	1.15	1.15
AgHmstd: Land	29,088	29,070	-19	-0.1	189	189	0	0.2	0.65	0.65
Ag Non-Hmstd	29,411	29,411	0	0.0	384	384	1	0.1	1.30	1.31
Disabled Hmstds	41,223	9,802	-31,421	-76.2	476	51	-425	-89.	1.16	0.52
Ag Land 600K-750	1,416	1,416	0	0.0	21	11	-9	-44.	1.45	0.81
Total	6,654,136	6,621,356	-32,780	-0.5	107,244	106,718	-526	-0.5	1.61	1.61

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	79,567	79,112	-455	-0.6	County	55.38 55.92	0.000 0.000	
(-) TIF Tax Capacity	4,308	4,308	0	0.0	City/Town	49.43 48.51	0.045 0.045	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.38 21.57	1.026 1.030	
(=) Taxable Tax Capacity	75,259	74,804	-455	-0.6	Special District	2.78 2.81	0.000 0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	128.96 128.80	1.071 1.075	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	60,300	60,300	0.0	601	600	-1	-0.1	1.00	1.00
Res Hmstd: Avg Val	90,300	90,300	0.0	970	969	-1	-0.1	1.07	1.07
Res Hmstd: Hi Val	120,400	120,400	0.0	1,418	1,416	-1	-0.1	1.18	1.18
Res Hmstd: Ex-Hi Val	180,700	180,700	0.0	2,314	2,312	-2	-0.1	1.28	1.28
Apartment (Mkt rate)	300,000	300,000	0.0	5,157	5,152	-5	-0.1	1.72	1.72
Comm/Ind: Lo Val	150,000	150,000	0.0	4,156	4,195	39	0.9	2.77	2.80
Comm/Ind: Med Val	300,000	300,000	0.0	9,645	9,736	91	0.9	3.21	3.25
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,257	35,590	333	0.9	3.53	3.56

House Research

Simulation 5D4 Baseline Proj Pay '06: Current Law
6/17/2005 11:00 Alternative Proj Pay '06: House Tax Bill

Page 5
 (all figures in \$000s)

NORTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	4,700,564	4,696,150	-4,415	-0.1	37,557	37,865	307	0.8	0.80	0.81
ResNon-Hm 1 Unit	310,800	310,595	-205	-0.1	3,047	3,072	25	0.8	0.98	0.99
ResNon-Hm23 Unit	91,802	91,749	-53	-0.1	1,015	1,022	7	0.7	1.11	1.11
Reg Apartments	10,066	10,066	0	0.0	103	103	1	0.6	1.02	1.03
Low Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Recreatnl	3,018,369	3,004,348	-14,021	-0.5	33,083	29,071	-4,012	-12.	1.10	0.97
Com/Ind Lo Val	127,482	127,482	0	0.0	2,750	2,803	53	1.9	2.16	2.20
Com/Ind Hi Val	134,892	134,892	0	0.0	3,919	3,996	76	1.9	2.91	2.96
Publ U: Elec Gen	404	404	0	0.0	5	6	0	0.6	1.36	1.37
Publ U: Other	465,230	465,230	0	0.0	13,903	14,179	276	2.0	2.99	3.05
AgHmstd: House	1,319,194	1,318,691	-503	0.0	10,686	10,825	138	1.3	0.81	0.82
AgHmstd: Land	4,118,421	4,116,794	-1,627	0.0	18,718	19,056	338	1.8	0.45	0.46
Ag Non-Hmstd	2,539,149	2,535,338	-3,812	-0.2	23,960	24,305	344	1.4	0.94	0.96
Disabled Hmstds	20,157	4,809	-15,348	-76.1	145	15	-130	-89.	0.72	0.31
Ag Land 600K-750	326,036	325,799	-237	-0.1	2,993	1,682	-1,311	-43.	0.92	0.52
Total	17,182,566	17,142,347	-40,219	-0.2	151,886	147,999	-3,887	-2.6	0.88	0.86

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	161,859	159,870	-1,989	-1.2	County	52.71	53.27	0.000	0.000
(-) TIF Tax Capacity	51	51	0	0.0	City/Town	15.15	15.34	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.54	16.72	1.120	1.126
(=) Taxable Tax Capacity	161,808	159,819	-1,989	-1.2	Special District	3.05	3.08	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	87.45	88.41	1.120	1.126

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	98,700	98,600	-0.1	690	699	9	1.3	0.70	0.71
Res Hmstd: Avg Val	148,000	147,900	-0.1	1,221	1,235	14	1.2	0.82	0.84
Res Hmstd: Hi Val	197,300	197,100	-0.1	1,752	1,770	18	1.0	0.89	0.90
Res Hmstd: Ex-Hi Val	295,900	295,600	-0.1	2,813	2,840	27	1.0	0.95	0.96
Seas Rec: Lo Val	50,000	49,800	-0.4	535	498	-37	-6.9	1.07	1.00
Seas Rec: Hi Val	150,000	149,300	-0.5	1,820	1,619	-201	-11.	1.21	1.08
Comm/Ind: Lo Val	150,000	150,000	0.0	3,230	3,295	65	2.0	2.15	2.20
Comm/Ind: Med Val	300,000	300,000	0.0	7,480	7,631	151	2.0	2.49	2.54
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	27,316	27,867	551	2.0	2.73	2.79

House Research

Simulation 5D4 Baseline Proj Pay '06: Current Law
 6/17/2005 11:00 Alternative Proj Pay '06: House Tax Bill

Page 6
 (all figures in \$000s)

NORTH CENTRAL CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	3,249,549	3,248,136	-1,413	0.0	32,123	32,157	34	0.1	0.99	0.99
ResNon-Hm 1 Unit	348,804	348,189	-616	-0.2	4,208	4,197	-10	-0.2	1.21	1.21
ResNon-Hm23 Unit	131,242	131,070	-172	-0.1	1,939	1,933	-6	-0.3	1.48	1.47
Reg Apartments	177,089	177,089	0	0.0	2,774	2,760	-13	-0.5	1.57	1.56
Low Income Apts	44,962	44,962	0	0.0	775	626	-150	-19.	1.72	1.39
Seas Recreatnl	1,554,968	1,547,548	-7,419	-0.5	18,850	16,469	-2,381	-12.	1.21	1.06
Com/Ind Lo Val	444,634	444,634	0	0.0	11,582	11,690	109	0.9	2.60	2.63
Com/Ind Hi Val	817,123	817,123	0	0.0	27,198	27,510	312	1.1	3.33	3.37
Publ U: Elec Gen	841	841	0	0.0	22	22	0	-0.8	2.64	2.62
Publ U: Other	79,456	79,456	0	0.0	2,785	2,812	27	1.0	3.51	3.54
AgHmstd: House	26,358	26,308	-49	-0.2	261	262	1	0.3	0.99	1.00
AgHmstd: Land	28,768	28,708	-60	-0.2	116	116	0	0.4	0.40	0.41
Ag Non-Hmstd	37,339	37,204	-135	-0.4	357	359	2	0.6	0.96	0.97
Disabled Hmstds	33,929	8,063	-25,866	-76.2	336	35	-301	-89.	0.99	0.44
Ag Land 600K-750	3	3	0	0.0	0	0	0	-44.	0.91	0.51
Total	6,975,064	6,939,334	-35,730	-0.5	103,326	100,949	-2,377	-2.3	1.48	1.45

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	82,205	81,702	-503	-0.6	County	44.75	45.03	0.000	0.000
(-) TIF Tax Capacity	3,275	3,275	0	0.0	City/Town	40.56	40.32	0.012	0.013
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.33	19.44	0.823	0.828
(=) Taxable Tax Capacity	78,931	78,427	-503	-0.6	Special District	0.82	0.83	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	105.47	105.62	0.835	0.840

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	78,900	78,900	0.0	597	598	2	0.3	0.76	0.76	
Res Hmstd: Avg Val	118,300	118,200	-0.1	1,081	1,082	1	0.1	0.91	0.92	
Res Hmstd: Hi Val	157,700	157,600	-0.1	1,565	1,567	2	0.1	0.99	0.99	
Res Hmstd: Ex-Hi Val	236,700	236,600	0.0	2,535	2,538	4	0.1	1.07	1.07	
Apartment (Mkt rate)	300,000	300,000	0.0	4,206	4,213	7	0.2	1.40	1.40	
Comm/Ind: Lo Val	150,000	150,000	0.0	3,593	3,639	46	1.3	2.40	2.43	
Comm/Ind: Med Val	300,000	300,000	0.0	8,341	8,449	108	1.3	2.78	2.82	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	30,499	30,894	395	1.3	3.05	3.09	

House Research

Simulation 5D4 Baseline Proj Pay '06: Current Law
6/17/2005 11:00 Alternative Proj Pay '06: House Tax Bill

Page 7
 (all figures in \$000s)

NORTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	5,540,846	5,535,615	-5,231	-0.1	43,236	43,549	313	0.7	0.78	0.79
ResNon-Hm 1 Unit	397,557	396,880	-677	-0.2	3,850	3,871	21	0.5	0.97	0.98
ResNon-Hm23 Unit	91,888	91,809	-79	-0.1	1,106	1,112	6	0.6	1.20	1.21
Reg Apartments	11,386	11,386	0	0.0	135	136	1	0.7	1.18	1.19
Low Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Recreatnl	4,677,883	4,649,055	-28,828	-0.6	49,106	42,661	-6,445	-13.	1.05	0.92
Com/Ind Lo Val	178,053	178,053	0	0.0	3,670	3,737	67	1.8	2.06	2.10
Com/Ind Hi Val	140,198	140,198	0	0.0	3,770	3,839	69	1.8	2.69	2.74
Publ U: Elec Gen	3,606	3,606	0	0.0	69	70	0	0.6	1.92	1.94
Publ U: Other	360,648	360,648	0	0.0	11,148	11,330	182	1.6	3.09	3.14
AgHmstd: House	981,895	980,604	-1,291	-0.1	8,321	8,386	64	0.8	0.85	0.86
AgHmstd: Land	1,510,791	1,508,360	-2,430	-0.2	6,099	6,151	51	0.8	0.40	0.41
Ag Non-Hmstd	747,533	745,447	-2,086	-0.3	7,142	7,178	36	0.5	0.96	0.96
Disabled Hmstds	37,769	8,977	-28,792	-76.2	270	27	-243	-89.	0.71	0.30
Ag Land 600K-750	23,714	23,604	-110	-0.5	263	146	-117	-44.	1.11	0.62
Total	14,703,767	14,634,242	-69,525	-0.5	138,186	132,192	-5,994	-4.3	0.94	0.90

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	147,140	146,077	-1,063	-0.7	County	47.92	48.28	0.000	0.000	
(-) TIF Tax Capacity	36	36	0	0.0	City/Town	14.34	14.44	0.000	0.000	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.98	21.14	0.769	0.776	
(=) Taxable Tax Capacity	147,104	146,041	-1,063	-0.7	Special District	0.82	0.82	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	84.06	84.69	0.769	0.776	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	101,400	101,300	-0.1	649	655	6	0.9	0.64	0.65
Res Hmstd: Avg Val	152,100	152,000	-0.1	1,160	1,170	10	0.8	0.76	0.77
Res Hmstd: Hi Val	202,700	202,500	-0.1	1,670	1,682	12	0.7	0.82	0.83
Res Hmstd: Ex-Hi Val	304,100	303,800	-0.1	2,691	2,709	18	0.7	0.89	0.89
Seas Rec: Lo Val	50,000	49,700	-0.6	518	478	-39	-7.6	1.04	0.96
Seas Rec: Hi Val	150,000	149,100	-0.6	1,769	1,561	-208	-11.	1.18	1.05
Comm/Ind: Lo Val	150,000	150,000	0.0	3,101	3,158	57	1.8	2.07	2.11
Comm/Ind: Med Val	300,000	300,000	0.0	7,197	7,330	133	1.8	2.40	2.44
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	26,312	26,799	487	1.8	2.63	2.68

House Research

Simulation 5D4 Baseline Proj Pay '06: Current Law
 6/17/2005 11:00 Alternative Proj Pay '06: House Tax Bill

Page 8
 (all figures in \$000s)

TACONITE CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	2,246,205	2,246,136	-70	0.0	18,555	18,029	-525	-2.8	0.83	0.80
ResNon-Hm 1 Unit	204,816	204,553	-263	-0.1	3,015	2,979	-36	-1.2	1.47	1.46
ResNon-Hm23 Unit	55,806	55,755	-52	-0.1	1,010	993	-17	-1.6	1.81	1.78
Reg Apartments	97,750	97,750	0	0.0	1,819	1,784	-35	-1.9	1.86	1.83
Low Income Apts	30,704	30,704	0	0.0	568	454	-114	-20.0	1.85	1.48
Seas Recreatnl	188,952	188,828	-124	-0.1	2,633	2,396	-237	-9.0	1.39	1.27
Com/Ind Lo Val	284,029	284,029	0	0.0	8,272	8,277	5	0.1	2.91	2.91
Com/Ind Hi Val	374,923	374,923	0	0.0	14,346	14,358	11	0.1	3.83	3.83
Publ U: Elec Gen	190,282	190,282	0	0.0	4,215	4,262	47	1.1	2.21	2.24
Publ U: Other	109,581	109,581	0	0.0	3,796	3,838	42	1.1	3.46	3.50
AgHmstd: House	5,925	5,919	-5	-0.1	57	56	-2	-3.1	0.97	0.94
AgHmstd: Land	3,961	3,953	-8	-0.2	14	14	0	-3.0	0.35	0.34
Ag Non-Hmstd	46,359	46,192	-167	-0.4	630	626	-4	-0.7	1.36	1.35
Disabled Hmstds	29,108	6,871	-22,237	-76.4	223	23	-200	-89.0	0.77	0.33
Ag Land 600K-750	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Total	3,868,400	3,845,475	-22,925	-0.6	59,152	58,088	-1,064	-1.8	1.53	1.51

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	47,277	46,973	-304	-0.6	County	52.57	52.89	0.000	0.000
(-) TIF Tax Capacity	1,661	1,661	0	0.0	City/Town	68.32	66.29	0.032	0.032
(-) FD Contrib Tax Cap	1,936	1,936	0	0.0	School District	10.44	10.51	0.818	0.823
(=) Taxable Tax Capacity	43,680	43,376	-304	-0.7	Special District	2.05	2.07	0.000	0.000
FD Distrib Tax Cap	2,069	2,069	0	0.0	Total	133.38	131.75	0.849	0.854

Tax Burdens on
Hypothetical Properties

	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	53,600	53,600	0.0	231	222	-8	-3.7	0.43	0.42
Res Hmstd: Avg Val	80,400	80,400	0.0	526	513	-13	-2.4	0.65	0.64
Res Hmstd: Hi Val	107,200	107,200	0.0	930	913	-17	-1.8	0.87	0.85
Res Hmstd: Ex-Hi Val	160,800	160,800	0.0	1,739	1,713	-25	-1.5	1.08	1.07
Apartment (Mkt rate)	300,000	300,000	0.0	5,257	5,197	-60	-1.1	1.75	1.73
Comm/Ind: Lo Val	150,000	150,000	0.0	4,248	4,258	10	0.2	2.83	2.84
Comm/Ind: Med Val	300,000	300,000	0.0	9,870	9,893	23	0.2	3.29	3.30
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,104	36,188	84	0.2	3.61	3.62

House Research

Simulation 5D4 Baseline Proj Pay '06: Current Law
6/17/2005 11:00 Alternative Proj Pay '06: House Tax Bill

Page 9
 (all figures in \$000s)

TACONITE TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	4,295,275	4,291,421	-3,853	-0.1	25,847	26,002	155	0.6	0.60	0.61
ResNon-Hm 1 Unit	271,240	270,713	-527	-0.2	2,525	2,535	10	0.4	0.93	0.94
ResNon-Hm23 Unit	38,317	38,203	-114	-0.3	438	439	1	0.3	1.14	1.15
Reg Apartments	4,115	4,115	0	0.0	46	47	0	0.6	1.13	1.13
Low Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Recreatnl	3,972,320	3,953,185	-19,135	-0.5	43,590	38,279	-5,311	-12.	1.10	0.97
Com/Ind Lo Val	79,465	79,465	0	0.0	1,762	1,790	28	1.6	2.22	2.25
Com/Ind Hi Val	126,755	126,755	0	0.0	3,784	3,843	59	1.6	2.99	3.03
Publ U: Elec Gen	733	733	0	0.0	14	14	0	0.5	1.92	1.92
Publ U: Other	256,771	256,771	0	0.0	7,574	7,698	124	1.6	2.95	3.00
AgHmstd: House	186,611	186,053	-558	-0.3	757	764	7	0.9	0.41	0.41
AgHmstd: Land	213,883	213,177	-706	-0.3	359	363	4	1.0	0.17	0.17
Ag Non-Hmstd	524,623	522,181	-2,442	-0.5	4,609	4,617	8	0.2	0.88	0.88
Disabled Hmstds	29,005	6,832	-22,173	-76.4	145	14	-131	-90.	0.50	0.21
Ag Land 600K-750	651	649	-3	-0.4	5	3	-2	-44.	0.75	0.42
Total	9,999,765	9,950,253	-49,512	-0.5	91,455	86,407	-5,048	-5.5	0.91	0.87

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	103,678	103,027	-651	-0.6	County	54.64	54.97	0.000	0.000	
(-) TIF Tax Capacity	268	268	0	0.0	City/Town	15.18	15.28	0.000	0.000	
(-) FD Contrib Tax Cap	782	782	0	0.0	School District	10.53	10.59	0.601	0.606	
(=) Taxable Tax Capacity	102,628	101,978	-651	-0.6	Special District	2.41	2.42	0.000	0.000	
FD Distrib Tax Cap	648	648	0	0.0	Total	82.76	83.26	0.601	0.606	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	102,600	102,500	-0.1	341	346	5	1.4	0.33	0.34
Res Hmstd: Avg Val	153,900	153,800	-0.1	842	850	8	0.9	0.55	0.55
Res Hmstd: Hi Val	205,100	204,900	-0.1	1,343	1,352	10	0.7	0.65	0.66
Res Hmstd: Ex-Hi Val	307,700	307,400	-0.1	2,346	2,360	14	0.6	0.76	0.77
Seas Rec: Lo Val	50,000	49,800	-0.4	511	472	-39	-7.6	1.02	0.95
Seas Rec: Hi Val	150,000	149,300	-0.5	1,749	1,542	-207	-11.	1.17	1.03
Comm/Ind: Lo Val	150,000	150,000	0.0	3,131	3,185	54	1.7	2.09	2.12
Comm/Ind: Med Val	300,000	300,000	0.0	7,275	7,400	126	1.7	2.42	2.47
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	26,615	27,074	460	1.7	2.66	2.71

House Research

Simulation 5D4 Baseline Proj Pay '06: Current Law
6/17/2005 11:00 Alternative Proj Pay '06: House Tax Bill

Page 10
 (all figures in \$000s)

DULUTH AREA

<i>Tax Burdens by Property Class</i>	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	4,732,292	4,730,844	-1,448	0.0	46,672	47,312	640	1.4	0.99	1.00
ResNon-Hm 1 Unit	405,414	404,846	-568	-0.1	4,616	4,672	56	1.2	1.14	1.15
ResNon-Hm23 Unit	184,623	184,479	-144	-0.1	2,589	2,624	35	1.4	1.40	1.42
Reg Apartments	270,055	270,055	0	0.0	3,782	3,839	57	1.5	1.40	1.42
Low Income Apts	25,041	25,041	0	0.0	355	293	-62	-17.	1.42	1.17
Seas Recreatnl	95,528	95,489	-39	0.0	1,228	1,123	-106	-8.6	1.29	1.18
Com/Ind Lo Val	210,652	210,652	0	0.0	5,055	5,162	107	2.1	2.40	2.45
Com/Ind Hi Val	819,389	819,389	0	0.0	25,901	26,476	575	2.2	3.16	3.23
Publ U: Elec Gen	475	475	0	0.0	10	10	0	1.7	2.17	2.21
Publ U: Other	114,103	114,103	0	0.0	3,599	3,677	78	2.2	3.15	3.22
AgHmstd: House	16,479	16,440	-39	-0.2	156	156	0	0.3	0.95	0.95
AgHmstd: Land	14,571	14,537	-33	-0.2	53	53	0	0.5	0.36	0.36
Ag Non-Hmstd	22,930	22,818	-112	-0.5	234	234	0	-0.1	1.02	1.02
Disabled Hmstds	26,172	6,143	-20,030	-76.5	223	23	-200	-89.	0.85	0.38
Ag Land 600K-750	194	191	-3	-1.6	2	1	-1	-40.	0.89	0.54
Total	6,937,917	6,915,501	-22,415	-0.3	94,475	95,656	1,181	1.3	1.36	1.38

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	80,944	80,660	-283	-0.3	County	64.03	64.33	0.000	0.000
(-) TIF Tax Capacity	7,966	7,966	0	0.0	City/Town	23.18	24.20	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.41	12.46	0.862	0.865
(=) Taxable Tax Capacity	72,978	72,695	-283	-0.4	Special District	5.33	5.35	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	104.95	106.34	0.862	0.865

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	100,900	100,900	0.0	864	879	14	1.7	0.86	0.87
Res Hmstd: Avg Val	151,300	151,300	0.0	1,482	1,504	22	1.5	0.98	0.99
Res Hmstd: Hi Val	201,600	201,500	0.0	2,099	2,126	27	1.3	1.04	1.06
Res Hmstd: Ex-Hi Val	302,500	302,400	0.0	3,335	3,377	42	1.3	1.10	1.12
Apartment (Mkt rate)	300,000	300,000	0.0	4,194	4,247	53	1.3	1.40	1.42
Comm/Ind: Lo Val	150,000	150,000	0.0	3,585	3,659	74	2.1	2.39	2.44
Comm/Ind: Med Val	300,000	300,000	0.0	8,321	8,494	172	2.1	2.77	2.83
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	30,426	31,057	631	2.1	3.04	3.11

House Research

Simulation 5D4 Baseline Proj Pay '06: Current Law
 6/17/2005 11:00 Alternative Proj Pay '06: House Tax Bill

Page 11
 (all figures in \$000s)

EAST CENTRAL CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	3,339,519	3,337,144	-2,375	-0.1	39,691	39,678	-13	0.0	1.19	1.19
ResNon-Hm 1 Unit	279,693	279,568	-124	0.0	3,751	3,751	0	0.0	1.34	1.34
ResNon-Hm23 Unit	114,690	114,665	-25	0.0	1,958	1,957	-1	-0.1	1.71	1.71
Reg Apartments	158,212	158,090	-122	-0.1	2,605	2,602	-3	-0.1	1.65	1.65
Low Income Apts	42,409	42,409	0	0.0	714	578	-137	-19.0	1.68	1.36
Seas Recreatnl	66,659	66,371	-288	-0.4	1,078	1,004	-75	-6.9	1.62	1.51
Com/Ind Lo Val	286,315	286,025	-290	-0.1	7,740	7,815	74	1.0	2.70	2.73
Com/Ind Hi Val	534,518	533,750	-768	-0.1	18,978	19,165	187	1.0	3.55	3.59
Publ U: Elec Gen	1,104	1,104	0	0.0	31	31	0	0.6	2.77	2.78
Publ U: Other	81,861	81,861	0	0.0	2,925	2,957	32	1.1	3.57	3.61
AgHmstd: House	71,642	71,612	-30	0.0	783	785	1	0.2	1.09	1.10
AgHmstd: Land	57,154	57,130	-24	0.0	247	248	1	0.3	0.43	0.43
Ag Non-Hmstd	37,855	37,754	-102	-0.3	464	463	-1	-0.2	1.23	1.23
Disabled Hmstds	18,137	4,325	-13,812	-76.2	191	21	-170	-89.0	1.05	0.48
Ag Land 600K-750	1,240	1,240	-1	0.0	13	7	-6	-44.0	1.06	0.59
Total	5,091,006	5,073,046	-17,960	-0.4	81,171	81,060	-111	-0.1	1.59	1.60

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	59,044	58,745	-299	-0.5	County	56.64	56.87	0.009	0.009
(-) TIF Tax Capacity	2,609	2,609	0	0.0	City/Town	43.12	42.83	0.028	0.028
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.84	25.95	0.661	0.663
(=) Taxable Tax Capacity	56,435	56,136	-299	-0.5	Special District	1.07	1.08	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	126.67	126.72	0.697	0.699

Tax Burdens on
Hypothetical Properties

	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	98,800	98,700	-0.1	1,037	1,036	-1	-0.1	1.05	1.05
Res Hmstd: Avg Val	148,300	148,200	-0.1	1,743	1,743	0	0.0	1.18	1.18
Res Hmstd: Hi Val	197,600	197,500	-0.1	2,446	2,446	0	0.0	1.24	1.24
Res Hmstd: Ex-Hi Val	296,400	296,200	-0.1	3,855	3,855	-1	0.0	1.30	1.30
Apartment (Mkt rate)	300,000	299,800	-0.1	4,959	4,958	-1	0.0	1.65	1.65
Comm/Ind: Lo Val	150,000	149,800	-0.1	4,049	4,087	38	0.9	2.70	2.73
Comm/Ind: Med Val	300,000	299,600	-0.1	9,412	9,499	87	0.9	3.14	3.17
Comm/Ind: Hi Val	1,000,000	998,600	-0.1	34,442	34,763	321	0.9	3.44	3.48

House Research

Simulation 5D4 Baseline Proj Pay '06: Current Law
 6/17/2005 11:00 Alternative Proj Pay '06: House Tax Bill

Page 12
 (all figures in \$000s)

EAST CENTRAL TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	5,297,243	5,294,189	-3,054	-0.1	50,983	51,180	196	0.4	0.96	0.97
ResNon-Hm 1 Unit	385,135	384,546	-589	-0.2	4,137	4,150	12	0.3	1.07	1.08
ResNon-Hm23 Unit	109,816	109,691	-124	-0.1	1,469	1,473	4	0.3	1.34	1.34
Reg Apartments	4,127	4,122	-4	-0.1	51	51	0	0.5	1.24	1.24
Low Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Recreatnl	1,417,575	1,408,936	-8,639	-0.6	17,207	15,560	-1,647	-9.6	1.21	1.10
Com/Ind Lo Val	93,095	92,990	-105	-0.1	2,138	2,168	31	1.4	2.30	2.33
Com/Ind Hi Val	70,353	70,282	-71	-0.1	2,145	2,175	31	1.4	3.05	3.10
Publ U: Elec Gen	5,095	5,095	0	0.0	97	98	0	0.4	1.91	1.92
Publ U: Other	165,350	165,350	0	0.0	5,305	5,382	77	1.5	3.21	3.25
AgHmstd: House	1,178,998	1,177,285	-1,713	-0.1	10,412	10,448	35	0.3	0.88	0.89
AgHmstd: Land	1,058,293	1,056,526	-1,766	-0.2	3,718	3,738	20	0.5	0.35	0.35
Ag Non-Hmstd	441,091	439,917	-1,175	-0.3	4,354	4,365	11	0.2	0.99	0.99
Disabled Hmstds	25,881	6,148	-19,734	-76.2	206	21	-184	-89.	0.79	0.35
Ag Land 600K-750	8,403	8,369	-34	-0.4	79	44	-35	-44.	0.94	0.53
Total	10,260,456	10,223,448	-37,009	-0.4	102,301	100,853	-1,448	-1.4	1.00	0.99

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	101,036	100,629	-408	-0.4	County	57.15	57.42	0.018	0.018	
(-) TIF Tax Capacity	98	98	0	0.0	City/Town	17.71	17.78	0.000	0.000	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.74	23.85	0.675	0.677	
(=) Taxable Tax Capacity	100,938	100,531	-408	-0.4	Special District	0.84	0.84	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	99.43	99.89	0.693	0.695	

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	117,400	117,300	-0.1	982	986	5	0.5	0.84	0.84
Res Hmstd: Avg Val	176,100	176,000	-0.1	1,659	1,666	7	0.4	0.94	0.95
Res Hmstd: Hi Val	234,700	234,600	0.0	2,335	2,345	10	0.4	0.99	1.00
Res Hmstd: Ex-Hi Val	352,300	352,100	-0.1	3,692	3,707	15	0.4	1.05	1.05
Seas Rec: Lo Val	50,000	49,700	-0.6	594	554	-41	-6.8	1.19	1.11
Seas Rec: Hi Val	150,000	149,100	-0.6	1,999	1,788	-212	-10.	1.33	1.20
Comm/Ind: Lo Val	150,000	149,800	-0.1	3,435	3,483	48	1.4	2.29	2.33
Comm/Ind: Med Val	300,000	299,700	-0.1	7,981	8,095	114	1.4	2.66	2.70
Comm/Ind: Hi Val	1,000,000	999,000	-0.1	29,195	29,615	419	1.4	2.92	2.96

House Research

Simulation 5D4 Baseline Proj Pay '06: Current Law
 6/17/2005 11:00 Alternative Proj Pay '06: House Tax Bill

Page 13
 (all figures in \$000s)

CENTRAL MINN CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	11,359,439	11,358,242	-1,197	0.0	123,251	123,151	-99	-0.1	1.09	1.08
ResNon-Hm 1 Unit	704,843	704,011	-832	-0.1	8,560	8,543	-16	-0.2	1.21	1.21
ResNon-Hm23 Unit	328,736	328,515	-222	-0.1	4,873	4,863	-10	-0.2	1.48	1.48
Reg Apartments	783,708	783,708	0	0.0	11,647	11,596	-51	-0.4	1.49	1.48
Low Income Apts	106,194	106,194	0	0.0	1,597	1,298	-299	-18.	1.50	1.22
Seas Recreatnl	75,546	75,341	-205	-0.3	1,056	975	-81	-7.7	1.40	1.29
Com/Ind Lo Val	641,542	641,542	0	0.0	16,203	16,351	148	0.9	2.53	2.55
Com/Ind Hi Val	2,152,804	2,152,804	0	0.0	70,299	71,008	709	1.0	3.27	3.30
Publ U: Elec Gen	647,304	647,304	0	0.0	13,722	13,854	132	1.0	2.12	2.14
Publ U: Other	387,661	387,661	0	0.0	12,380	12,564	184	1.5	3.19	3.24
AgHmstd: House	143,240	143,238	-2	0.0	1,548	1,552	4	0.2	1.08	1.08
AgHmstd: Land	117,986	117,984	-2	0.0	480	482	2	0.4	0.41	0.41
Ag Non-Hmstd	115,478	115,472	-6	0.0	1,205	1,208	3	0.2	1.04	1.05
Disabled Hmstds	27,553	6,563	-20,990	-76.2	256	27	-228	-89.	0.93	0.42
Ag Land 600K-750	1,485	1,485	0	0.0	14	8	-6	-44.	0.96	0.53
Total	17,593,520	17,570,065	-23,455	-0.1	267,091	267,480	390	0.1	1.52	1.52

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	213,580	213,078	-501	-0.2	County	42.27	42.38	0.000	0.000
(-) TIF Tax Capacity	12,145	12,145	0	0.0	City/Town	38.26	38.03	0.028	0.028
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.34	25.40	1.152	1.154
(=) Taxable Tax Capacity	201,435	200,933	-501	-0.2	Special District	2.34	2.34	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	108.20	108.16	1.181	1.182

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	114,400	114,400	0.0	1,103	1,103	0	0.0	0.96	0.96
Res Hmstd: Avg Val	171,400	171,400	0.0	1,839	1,838	-1	0.0	1.07	1.07
Res Hmstd: Hi Val	228,500	228,500	0.0	2,575	2,575	-1	0.0	1.13	1.13
Res Hmstd: Ex-Hi Val	342,900	342,900	0.0	4,051	4,050	-1	0.0	1.18	1.18
Apartment (Mkt rate)	300,000	300,000	0.0	4,412	4,410	-1	0.0	1.47	1.47
Comm/Ind: Lo Val	150,000	150,000	0.0	3,706	3,747	41	1.1	2.47	2.50
Comm/Ind: Med Val	300,000	300,000	0.0	8,588	8,684	96	1.1	2.86	2.89
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	31,371	31,723	352	1.1	3.14	3.17

House Research

Simulation 5D4 Baseline Proj Pay '06: Current Law
6/17/2005 11:00 Alternative Proj Pay '06: House Tax Bill

Page 14
(all figures in \$000s)

CENTRAL MINN TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	6,380,795	6,378,327	-2,468	0.0	56,598	56,741	143	0.3	0.89	0.89
ResNon-Hm 1 Unit	358,065	357,557	-508	-0.1	3,535	3,540	5	0.1	0.99	0.99
ResNon-Hm23 Unit	132,177	132,015	-162	-0.1	1,604	1,606	2	0.1	1.21	1.22
Reg Apartments	4,025	4,025	0	0.0	48	48	0	0.2	1.18	1.19
Low Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Recreatnl	795,019	790,666	-4,353	-0.5	9,072	7,963	-1,108	-12.	1.14	1.01
Com/Ind Lo Val	137,275	137,275	0	0.0	2,937	2,981	45	1.5	2.14	2.17
Com/Ind Hi Val	141,656	141,656	0	0.0	3,918	3,978	61	1.5	2.77	2.81
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	161,191	161,191	0	0.0	4,622	4,690	68	1.5	2.87	2.91
AgHmstd: House	1,366,646	1,366,466	-180	0.0	11,442	11,483	41	0.4	0.84	0.84
AgHmstd: Land	1,553,260	1,553,173	-87	0.0	5,854	5,890	36	0.6	0.38	0.38
Ag Non-Hmstd	390,672	390,287	-385	-0.1	3,530	3,542	12	0.3	0.90	0.91
Disabled Hmstds	8,272	1,947	-6,325	-76.5	60	6	-54	-89.	0.73	0.33
Ag Land 600K-750	47,595	47,590	-5	0.0	444	248	-196	-44.	0.93	0.52
Total	11,476,648	11,462,175	-14,473	-0.1	103,662	102,718	-944	-0.9	0.90	0.90

Tax Base

Tax Rates

	Taxable Market				County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	112,034	111,670	-364	-0.3	County	42.62	42.74	0.000	0.000
(-) TIF Tax Capacity	252	252	0	0.0	City/Town	18.03	18.09	0.005	0.005
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.79	25.88	0.905	0.907
(=) Taxable Tax Capacity	111,782	111,418	-364	-0.3	Special District	1.70	1.71	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	88.14	88.41	0.910	0.912

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	144,400	144,300	-0.1	1,162	1,165	3	0.3	0.80	0.81	
Res Hmstd: Avg Val	216,500	216,400	0.0	1,928	1,933	5	0.3	0.89	0.89	
Res Hmstd: Hi Val	288,500	288,400	0.0	2,693	2,700	7	0.3	0.93	0.94	
Res Hmstd: Ex-Hi Val	432,900	432,700	0.0	4,210	4,220	10	0.2	0.97	0.98	
Seas Rec: Lo Val	50,000	49,700	-0.6	538	497	-41	-7.7	1.08	1.00	
Seas Rec: Hi Val	150,000	149,200	-0.5	1,830	1,618	-212	-11.	1.22	1.08	
Comm/Ind: Lo Val	150,000	150,000	0.0	3,214	3,262	48	1.5	2.14	2.17	
Comm/Ind: Med Val	300,000	300,000	0.0	7,453	7,566	113	1.5	2.48	2.52	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	27,238	27,652	413	1.5	2.72	2.77	

House Research

Simulation 5D4 Baseline Proj Pay '06: Current Law
 6/17/2005 11:00 Alternative Proj Pay '06: House Tax Bill

Page 15
 (all figures in \$000s)

SOUTHWEST CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	4,575,793	4,575,644	-149	0.0	57,548	57,250	-298	-0.5	1.26	1.25
ResNon-Hm 1 Unit	331,250	330,959	-291	-0.1	5,115	5,092	-23	-0.4	1.54	1.54
ResNon-Hm23 Unit	86,822	86,735	-87	-0.1	1,563	1,557	-5	-0.4	1.80	1.80
Reg Apartments	246,284	246,284	0	0.0	4,467	4,450	-16	-0.4	1.81	1.81
Low Income Apts	51,924	51,924	0	0.0	946	768	-177	-18.	1.82	1.48
Seas Recreatnl	18,525	18,385	-140	-0.8	349	324	-25	-7.1	1.89	1.76
Com/Ind Lo Val	542,624	542,624	0	0.0	16,077	16,183	106	0.7	2.96	2.98
Com/Ind Hi Val	764,746	764,746	0	0.0	28,980	29,208	228	0.8	3.79	3.82
Publ U: Elec Gen	4,083	4,083	0	0.0	106	105	-1	-1.0	2.60	2.57
Publ U: Other	76,595	76,595	0	0.0	3,087	3,104	18	0.6	4.03	4.05
AgHmstd: House	21,338	21,292	-46	-0.2	282	282	0	0.0	1.32	1.32
AgHmstd: Land	41,954	41,865	-89	-0.2	337	337	0	0.1	0.80	0.80
Ag Non-Hmstd	51,631	51,578	-53	-0.1	791	786	-5	-0.7	1.53	1.52
Disabled Hmstds	32,434	7,830	-24,604	-75.9	395	43	-351	-89.	1.22	0.55
Ag Land 600K-750	2,062	2,053	-9	-0.4	29	16	-13	-44.	1.39	0.77
Total	6,848,066	6,822,597	-25,469	-0.4	120,070	119,506	-564	-0.5	1.75	1.75

Tax Base

Tax Rates

	Taxable Market				County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	80,410	80,023	-387	-0.5	County	55.40	56.44	0.032	0.032
(-) TIF Tax Capacity	3,809	3,809	0	0.0	City/Town	61.28	59.28	0.037	0.037
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.20	19.51	1.338	1.342
(=) Taxable Tax Capacity	76,601	76,213	-387	-0.5	Special District	1.55	1.57	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	137.42	136.80	1.408	1.412

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	54,800	54,800	0.0	611	608	-3	-0.5	1.12	1.11	
Res Hmstd: Avg Val	82,100	82,100	0.0	945	941	-5	-0.5	1.15	1.15	
Res Hmstd: Hi Val	109,400	109,400	0.0	1,384	1,377	-6	-0.5	1.26	1.26	
Res Hmstd: Ex-Hi Val	164,200	164,200	0.0	2,263	2,253	-10	-0.4	1.38	1.37	
Apartment (Mkt rate)	300,000	300,000	0.0	5,576	5,554	-22	-0.4	1.86	1.85	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,397	4,426	29	0.7	2.93	2.95	
Comm/Ind: Med Val	300,000	300,000	0.0	10,190	10,257	67	0.7	3.40	3.42	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	37,223	37,467	244	0.7	3.72	3.75	

House Research

Simulation 5D4 Baseline Proj Pay '06: Current Law
6/17/2005 11:00 Alternative Proj Pay '06: House Tax Bill

Page 16
 (all figures in \$000s)

SOUTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	2,499,265	2,498,028	-1,236	0.0	22,639	22,982	343	1.5	0.91	0.92
ResNon-Hm 1 Unit	262,664	262,439	-225	-0.1	2,750	2,793	43	1.6	1.05	1.06
ResNon-Hm23 Unit	40,623	40,594	-29	-0.1	532	539	7	1.3	1.31	1.33
Reg Apartments	3,814	3,814	0	0.0	44	45	1	2.0	1.16	1.18
Low Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Recreatnl	507,869	506,078	-1,791	-0.4	6,486	5,877	-609	-9.4	1.28	1.16
Com/Ind Lo Val	101,893	101,893	0	0.0	2,283	2,338	55	2.4	2.24	2.29
Com/Ind Hi Val	136,305	136,305	0	0.0	3,894	4,002	108	2.8	2.86	2.94
Publ U: Elec Gen	515	515	0	0.0	8	9	0	2.3	1.63	1.67
Publ U: Other	341,737	341,737	0	0.0	9,501	9,767	266	2.8	2.78	2.86
AgHmstd: House	1,361,531	1,360,477	-1,054	-0.1	10,349	10,610	261	2.5	0.76	0.78
AgHmstd: Land	7,389,615	7,382,307	-7,308	-0.1	34,260	35,226	966	2.8	0.46	0.48
Ag Non-Hmstd	4,063,871	4,056,280	-7,591	-0.2	35,095	35,954	859	2.4	0.86	0.89
Disabled Hmstds	6,279	1,513	-4,766	-75.9	47	5	-42	-89.	0.74	0.32
Ag Land 600K-750	929,358	928,317	-1,040	-0.1	7,986	4,518	-3,468	-43.	0.86	0.49
Total	17,645,340	17,620,299	-25,040	-0.1	135,874	134,664	-1,210	-0.9	0.77	0.76

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	152,685	148,296	-4,389	-2.9	County	56.29	57.56	0.019	0.019
(-) TIF Tax Capacity	406	406	0	0.0	City/Town	13.20	13.59	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.17	17.56	1.392	1.397
(=) Taxable Tax Capacity	152,278	147,889	-4,389	-2.9	Special District	1.42	1.45	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	88.08	90.15	1.411	1.416

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	89,500	89,500	0.0	623	642	19	3.0	0.70	0.72
Res Hmstd: Avg Val	134,300	134,200	-0.1	1,121	1,148	27	2.4	0.83	0.86
Res Hmstd: Hi Val	179,000	178,900	-0.1	1,618	1,655	37	2.3	0.90	0.92
Res Hmstd: Ex-Hi Val	268,500	268,400	0.0	2,613	2,669	56	2.1	0.97	0.99
Comm/Ind: Lo Val	150,000	150,000	0.0	3,288	3,377	89	2.7	2.19	2.25
Comm/Ind: Med Val	300,000	300,000	0.0	7,600	7,809	208	2.7	2.53	2.60
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	27,727	28,491	764	2.8	2.77	2.85

House Research

Simulation 5D4 Baseline Proj Pay '06: Current Law
 6/17/2005 11:00 Alternative Proj Pay '06: House Tax Bill

Page 17
 (all figures in \$000s)

SOUTH CENTRAL CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	5,289,640	5,287,699	-1,941	0.0	54,023	53,802	-221	-0.4	1.02	1.02
ResNon-Hm 1 Unit	360,972	358,777	-2,194	-0.6	4,316	4,278	-38	-0.9	1.20	1.19
ResNon-Hm23 Unit	137,968	137,254	-714	-0.5	1,962	1,946	-16	-0.8	1.42	1.42
Reg Apartments	376,785	376,785	0	0.0	5,033	5,011	-22	-0.4	1.34	1.33
Low Income Apts	36,937	36,937	0	0.0	533	433	-100	-18.	1.44	1.17
Seas Recreatnl	18,164	18,147	-18	-0.1	284	260	-24	-8.4	1.56	1.43
Com/Ind Lo Val	444,219	444,219	0	0.0	11,217	11,319	102	0.9	2.53	2.55
Com/Ind Hi Val	1,017,461	1,017,461	0	0.0	31,081	31,338	257	0.8	3.05	3.08
Publ U: Elec Gen	16,167	16,167	0	0.0	304	301	-3	-0.9	1.88	1.86
Publ U: Other	81,227	81,227	0	0.0	2,595	2,616	21	0.8	3.20	3.22
AgHmstd: House	13,596	13,594	-2	0.0	158	158	0	0.0	1.16	1.16
AgHmstd: Land	24,057	24,054	-3	0.0	157	157	0	0.3	0.65	0.65
Ag Non-Hmstd	35,447	35,437	-10	0.0	404	404	0	0.0	1.14	1.14
Disabled Hmstds	25,754	6,116	-19,637	-76.3	244	26	-219	-89.	0.95	0.42
Ag Land 600K-750	1,671	1,671	0	0.0	20	11	-9	-44.	1.23	0.68
Total	7,880,065	7,855,545	-24,520	-0.3	112,333	112,061	-272	-0.2	1.43	1.43

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	93,429	93,087	-342	-0.4	County	45.11	45.85	0.000	0.000
(-) TIF Tax Capacity	4,945	4,945	0	0.0	City/Town	47.95	46.56	0.030	0.030
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.06	13.23	1.163	1.166
(=) Taxable Tax Capacity	88,484	88,142	-342	-0.4	Special District	0.60	0.61	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	106.72	106.25	1.193	1.196

**Tax Burdens on
Hypothetical Properties**

	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	76,200	76,200	0.0	600	597	-3	-0.6	0.79	0.78
Res Hmstd: Avg Val	114,300	114,300	0.0	1,087	1,082	-5	-0.5	0.95	0.95
Res Hmstd: Hi Val	152,400	152,300	-0.1	1,573	1,565	-8	-0.5	1.03	1.03
Res Hmstd: Ex-Hi Val	228,600	228,500	0.0	2,546	2,534	-11	-0.4	1.11	1.11
Apartment (Mkt rate)	300,000	300,000	0.0	4,360	4,343	-17	-0.4	1.45	1.45
Comm/Ind: Lo Val	150,000	150,000	0.0	3,674	3,706	32	0.9	2.45	2.47
Comm/Ind: Med Val	300,000	300,000	0.0	8,514	8,588	74	0.9	2.84	2.86
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	31,098	31,370	273	0.9	3.11	3.14

House Research

Simulation 5D4 Baseline Proj Pay '06: Current Law
 6/17/2005 11:00 Alternative Proj Pay '06: House Tax Bill

Page 18
 (all figures in \$000s)

SOUTH CENTRAL TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	2,216,749	2,213,032	-3,717	-0.2	16,247	16,504	257	1.6	0.73	0.75
ResNon-Hm 1 Unit	205,609	205,156	-453	-0.2	1,765	1,789	25	1.4	0.86	0.87
ResNon-Hm23 Unit	25,071	25,034	-37	-0.1	264	268	4	1.6	1.05	1.07
Reg Apartments	3,453	3,453	0	0.0	38	39	1	1.5	1.10	1.12
Low Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Recreatnl	122,587	122,349	-238	-0.2	1,198	1,061	-137	-11.	0.98	0.87
Com/Ind Lo Val	61,307	61,307	0	0.0	1,189	1,218	29	2.5	1.94	1.99
Com/Ind Hi Val	78,480	78,480	0	0.0	1,977	2,027	49	2.5	2.52	2.58
Publ U: Elec Gen	11,549	11,549	0	0.0	148	151	3	2.0	1.28	1.30
Publ U: Other	244,696	244,696	0	0.0	6,245	6,412	167	2.7	2.55	2.62
AgHmstd: House	1,047,207	1,047,129	-79	0.0	7,010	7,189	179	2.6	0.67	0.69
AgHmstd: Land	4,508,909	4,508,399	-510	0.0	19,130	19,637	508	2.7	0.42	0.44
Ag Non-Hmstd	2,156,035	2,153,773	-2,261	-0.1	16,344	16,716	372	2.3	0.76	0.78
Disabled Hmstds	4,969	1,177	-3,792	-76.3	31	3	-28	-90.	0.63	0.26
Ag Land 600K-750	605,287	605,187	-100	0.0	4,670	2,635	-2,035	-43.	0.77	0.44
Total	11,291,907	11,280,720	-11,187	-0.1	76,255	75,649	-607	-0.8	0.68	0.67

Tax Base

Tax Rates

	Taxable Market				County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	99,480	96,659	-2,822	-2.8	County	48.55	49.46	0.000	0.000
(-) TIF Tax Capacity	39	39	0	0.0	City/Town	12.02	12.37	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.61	14.92	1.142	1.145
(=) Taxable Tax Capacity	99,441	96,619	-2,822	-2.8	Special District	0.72	0.74	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	75.90	77.49	1.142	1.145

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax			Pctg Chng	Effectiv Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change		Base	Alter
Res Hmstd: Lo Val	103,800	103,600	-200	-0.2	627	642	15	2.4	0.60	0.62
Res Hmstd: Avg Val	155,600	155,300	-300	-0.2	1,126	1,149	22	2.0	0.72	0.74
Res Hmstd: Hi Val	207,300	207,000	-300	-0.1	1,624	1,655	31	1.9	0.78	0.80
Res Hmstd: Ex-Hi Val	311,100	310,600	-500	-0.2	2,624	2,670	46	1.7	0.84	0.86
Comm/Ind: Lo Val	150,000	150,000	0	0.0	2,973	3,051	78	2.6	1.98	2.03
Comm/Ind: Med Val	300,000	300,000	0	0.0	6,880	7,063	182	2.7	2.29	2.35
Comm/Ind: Hi Val	1,000,000	1,000,000	0	0.0	25,113	25,782	669	2.7	2.51	2.58

House Research

Simulation 5D4 Baseline Proj Pay '06: Current Law
6/17/2005 11:00 Alternative Proj Pay '06: House Tax Bill

Page 19
 (all figures in \$000s)

OLMSTED COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	6,760,827	6,760,052	-774	0.0	73,775	73,857	81	0.1	1.09	1.09
ResNon-Hm 1 Unit	526,386	526,266	-120	0.0	6,460	6,467	6	0.1	1.23	1.23
ResNon-Hm23 Unit	181,995	181,920	-75	0.0	2,724	2,725	2	0.1	1.50	1.50
Reg Apartments	310,545	310,545	0	0.0	4,768	4,771	3	0.1	1.54	1.54
Low Income Apts	42,858	42,858	0	0.0	663	541	-122	-18.	1.55	1.26
Seas Recreatnl	9,724	9,724	0	0.0	153	150	-4	-2.4	1.58	1.54
Com/Ind Lo Val	258,474	258,474	0	0.0	6,558	6,634	76	1.2	2.54	2.57
Com/Ind Hi Val	1,566,106	1,566,106	0	0.0	52,280	52,886	606	1.2	3.34	3.38
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	58,112	58,112	0	0.0	1,874	1,899	25	1.3	3.23	3.27
AgHmstd: House	350,089	350,078	-10	0.0	3,226	3,251	25	0.8	0.92	0.93
AgHmstd: Land	514,899	514,884	-16	0.0	2,429	2,455	25	1.0	0.47	0.48
Ag Non-Hmstd	188,664	188,292	-373	-0.2	1,772	1,782	10	0.5	0.94	0.95
Disabled Hmstds	11,559	2,738	-8,821	-76.3	109	12	-97	-89.	0.94	0.43
Ag Land 600K-750	53,522	53,521	-1	0.0	497	278	-219	-44.	0.93	0.52
Total	10,833,760	10,823,570	-10,190	-0.1	157,290	157,705	416	0.3	1.45	1.46

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	125,367	124,923	-444	-0.4	County	49.22	49.40	0.000	0.000
(-) TIF Tax Capacity	1,626	1,626	0	0.0	City/Town	35.24	35.15	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.90	24.99	1.149	1.150
(=) Taxable Tax Capacity	123,742	123,298	-444	-0.4	Special District	0.00	0.00	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	109.36	109.54	1.149	1.150

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	115,100	115,100	0.0	1,122	1,124	2	0.2	0.97	0.98
Res Hmstd: Avg Val	172,400	172,400	0.0	1,866	1,869	3	0.2	1.08	1.08
Res Hmstd: Hi Val	229,900	229,900	0.0	2,613	2,617	4	0.2	1.14	1.14
Res Hmstd: Ex-Hi Val	344,900	344,900	0.0	4,106	4,113	7	0.2	1.19	1.19
Apartment (Mkt rate)	300,000	300,000	0.0	4,446	4,453	7	0.2	1.48	1.48
Comm/Ind: Lo Val	150,000	150,000	0.0	3,727	3,773	46	1.2	2.48	2.52
Comm/Ind: Med Val	300,000	300,000	0.0	8,639	8,747	108	1.2	2.88	2.92
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	31,562	31,958	395	1.3	3.16	3.20

House Research

Simulation 5D4 Baseline Proj Pay '06: Current Law
 6/17/2005 11:00 Alternative Proj Pay '06: House Tax Bill

Page 20
 (all figures in \$000s)

SOUTHEAST CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	9,252,973	9,251,338	-1,635	0.0	96,436	96,302	-134	-0.1	1.04	1.04
ResNon-Hm 1 Unit	563,833	563,419	-414	-0.1	6,763	6,743	-21	-0.3	1.20	1.20
ResNon-Hm23 Unit	232,188	232,057	-131	-0.1	3,522	3,515	-7	-0.2	1.52	1.51
Reg Apartments	411,619	407,286	-4,333	-1.1	5,985	5,892	-94	-1.6	1.45	1.45
Low Income Apts	78,632	78,632	0	0.0	1,172	958	-214	-18.	1.49	1.22
Seas Recreatnl	50,947	50,915	-32	-0.1	747	690	-57	-7.6	1.47	1.36
Com/Ind Lo Val	693,972	691,707	-2,265	-0.3	17,540	17,654	113	0.6	2.53	2.55
Com/Ind Hi Val	1,258,558	1,256,364	-2,194	-0.2	41,334	41,633	299	0.7	3.28	3.31
Publ U: Elec Gen	340,888	340,888	0	0.0	8,785	8,939	153	1.7	2.58	2.62
Publ U: Other	223,697	223,697	0	0.0	7,625	7,747	122	1.6	3.41	3.46
AgHmstd: House	39,258	39,220	-39	-0.1	417	418	1	0.2	1.06	1.07
AgHmstd: Land	64,482	64,418	-64	-0.1	367	369	2	0.6	0.57	0.57
Ag Non-Hmstd	56,535	56,474	-61	-0.1	627	628	1	0.2	1.11	1.11
Disabled Hmstds	44,738	10,570	-34,169	-76.4	406	42	-364	-89.	0.91	0.40
Ag Land 600K-750	4,241	4,235	-6	-0.1	48	27	-21	-44.	1.14	0.63
Total	13,316,562	13,271,218	-45,343	-0.3	191,776	191,557	-219	-0.1	1.44	1.44

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	156,387	155,683	-704	-0.5	County	44.26	44.82	0.000	0.000
(-) TIF Tax Capacity	7,263	7,263	0	0.0	City/Town	43.51	42.63	0.026	0.026
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.81	21.03	1.267	1.270
(=) Taxable Tax Capacity	149,124	148,420	-704	-0.5	Special District	1.46	1.47	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	110.03	109.95	1.293	1.296

Tax Burdens on
Hypothetical Properties

	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	86,200	86,200	0.0	765	765	0	0.0	0.89	0.89
Res Hmstd: Avg Val	129,400	129,400	0.0	1,335	1,335	-1	0.0	1.03	1.03
Res Hmstd: Hi Val	172,400	172,400	0.0	1,903	1,902	-1	0.0	1.10	1.10
Res Hmstd: Ex-Hi Val	258,600	258,600	0.0	3,040	3,039	-1	0.0	1.18	1.18
Apartment (Mkt rate)	300,000	296,800	-1.1	4,514	4,464	-50	-1.1	1.50	1.50
Comm/Ind: Lo Val	150,000	149,700	-0.2	3,764	3,797	33	0.9	2.51	2.54
Comm/Ind: Med Val	300,000	299,500	-0.2	8,717	8,796	78	0.9	2.91	2.94
Comm/Ind: Hi Val	1,000,000	998,300	-0.2	31,835	32,126	291	0.9	3.18	3.22

House Research

Simulation 5D4 Baseline Proj Pay '06: Current Law
 6/17/2005 11:00 Alternative Proj Pay '06: House Tax Bill

Page 21
 (all figures in \$000s)

SOUTHEAST TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	3,765,553	3,764,760	-793	0.0	30,433	30,835	402	1.3	0.81	0.82
ResNon-Hm 1 Unit	305,604	305,033	-571	-0.2	2,815	2,844	30	1.1	0.92	0.93
ResNon-Hm23 Unit	56,011	55,963	-48	-0.1	646	654	7	1.1	1.15	1.17
Reg Apartments	2,257	2,246	-11	-0.5	28	28	0	0.5	1.22	1.24
Low Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Recreatnl	179,611	179,169	-442	-0.2	1,907	1,715	-192	-10.	1.06	0.96
Com/Ind Lo Val	84,317	83,848	-469	-0.6	1,795	1,824	29	1.6	2.13	2.18
Com/Ind Hi Val	62,502	62,052	-451	-0.7	1,744	1,768	24	1.4	2.79	2.85
Publ U: Elec Gen	1,864	1,864	0	0.0	24	24	0	0.9	1.29	1.30
Publ U: Other	248,645	248,645	0	0.0	7,019	7,189	170	2.4	2.82	2.89
AgHmstd: House	1,651,111	1,649,618	-1,492	-0.1	12,766	12,979	212	1.7	0.77	0.79
AgHmstd: Land	4,939,827	4,936,424	-3,403	-0.1	21,863	22,301	439	2.0	0.44	0.45
Ag Non-Hmstd	1,768,814	1,764,485	-4,329	-0.2	14,945	15,179	234	1.6	0.84	0.86
Disabled Hmstds	8,677	2,051	-6,626	-76.4	64	7	-57	-89.	0.73	0.32
Ag Land 600K-750	561,373	560,743	-630	-0.1	4,739	2,665	-2,074	-43.	0.84	0.48
Total	13,636,166	13,616,900	-19,266	-0.1	100,786	100,011	-775	-0.8	0.74	0.73

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	120,557	117,870	-2,687	-2.2	County	46.25	46.86	0.000	0.000
(-) TIF Tax Capacity	81	81	0	0.0	City/Town	16.18	16.54	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.21	20.51	1.156	1.159
(=) Taxable Tax Capacity	120,475	117,789	-2,687	-2.2	Special District	0.67	0.68	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	83.31	84.60	1.156	1.159

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	115,400	115,400	0.0	826	841	15	1.8	0.72	0.73
Res Hmstd: Avg Val	173,000	173,000	0.0	1,424	1,447	23	1.6	0.82	0.84
Res Hmstd: Hi Val	230,600	230,600	0.0	2,023	2,053	30	1.5	0.88	0.89
Res Hmstd: Ex-Hi Val	346,000	345,900	0.0	3,221	3,266	45	1.4	0.93	0.94
Comm/Ind: Lo Val	150,000	148,900	-0.7	3,142	3,190	48	1.5	2.09	2.14
Comm/Ind: Med Val	300,000	297,800	-0.7	7,273	7,378	105	1.4	2.42	2.48
Comm/Ind: Hi Val	1,000,000	992,800	-0.7	26,554	26,962	408	1.5	2.66	2.72

House Research

Simulation 5D4 Baseline Proj Pay '06: Current Law
6/17/2005 11:00 Alternative Proj Pay '06: House Tax Bill

Page 22
 (all figures in \$000s)

ANOKA COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	20,623,118	20,621,002	-2,116	0.0	197,265	198,698	1,433	0.7	0.96	0.96
ResNon-Hm 1 Unit	924,387	923,194	-1,193	-0.1	9,618	9,665	47	0.5	1.04	1.05
ResNon-Hm23 Unit	481,331	480,779	-552	-0.1	6,119	6,142	23	0.4	1.27	1.28
Reg Apartments	851,563	851,563	0	0.0	10,972	10,985	13	0.1	1.29	1.29
Low Income Apts	117,886	117,886	0	0.0	1,511	1,244	-266	-17.	1.28	1.06
Seas Recreatnl	71,234	71,089	-145	-0.2	889	850	-40	-4.4	1.25	1.20
Com/Ind Lo Val	444,297	444,297	0	0.0	10,626	10,770	144	1.4	2.39	2.42
Com/Ind Hi Val	2,920,391	2,920,391	0	0.0	91,449	92,683	1,234	1.3	3.13	3.17
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	219,464	219,464	0	0.0	6,846	6,949	103	1.5	3.12	3.17
AgHmstd: House	122,682	122,682	0	0.0	1,076	1,084	8	0.8	0.88	0.88
AgHmstd: Land	82,647	82,647	0	0.0	277	281	4	1.4	0.34	0.34
Ag Non-Hmstd	73,392	73,119	-273	-0.4	643	646	3	0.5	0.88	0.88
Disabled Hmstds	32,057	7,543	-24,514	-76.5	256	27	-229	-89.	0.80	0.36
Ag Land 600K-750	2,542	2,542	0	0.0	21	12	-9	-44.	0.81	0.45
Total	26,966,991	26,938,197	-28,793	-0.1	337,568	340,036	2,468	0.7	1.25	1.26

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	306,903	306,313	-590	-0.2	County	31.06	31.13	0.000	0.000	
(-) TIF Tax Capacity	19,246	19,246	0	0.0	City/Town	32.80	33.30	0.031	0.031	
(-) FD Contrib Tax Cap	23,989	23,989	0	0.0	School District	20.11	20.16	1.337	1.338	
(=) Taxable Tax Capacity	263,667	263,077	-590	-0.2	Special District	5.92	5.93	0.000	0.000	
FD Distrib Tax Cap	35,836	35,836	0	0.0	Total	89.89	90.51	1.368	1.369	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	145,400	145,400	0.0	1,264	1,274	9	0.7	0.87	0.88
Res Hmstd: Avg Val	218,000	218,000	0.0	2,082	2,095	14	0.7	0.95	0.96
Res Hmstd: Hi Val	290,500	290,500	0.0	2,898	2,916	18	0.6	1.00	1.00
Res Hmstd: Ex-Hi Val	436,000	436,000	0.0	4,516	4,543	28	0.6	1.04	1.04
Apartment (Mkt rate)	300,000	300,000	0.0	3,781	3,805	24	0.6	1.26	1.27
Comm/Ind: Lo Val	150,000	150,000	0.0	3,570	3,621	51	1.4	2.38	2.41
Comm/Ind: Med Val	300,000	300,000	0.0	8,261	8,381	120	1.4	2.75	2.79
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	30,155	30,594	439	1.5	3.02	3.06

House Research

Simulation 5D4 Baseline Proj Pay '06: Current Law
6/17/2005 11:00 Alternative Proj Pay '06: House Tax Bill

Page 23
 (all figures in \$000s)

WASHINGTON COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	18,474,387	18,471,109	-3,278	0.0	175,429	176,615	1,186	0.7	0.95	0.96
ResNon-Hm 1 Unit	1,197,997	1,197,710	-287	0.0	11,908	11,986	78	0.7	0.99	1.00
ResNon-Hm23 Unit	541,098	541,020	-78	0.0	6,461	6,512	50	0.8	1.19	1.20
Reg Apartments	518,612	518,612	0	0.0	6,578	6,634	56	0.9	1.27	1.28
Low Income Apts	101,015	101,015	0	0.0	1,243	1,031	-212	-17.	1.23	1.02
Seas Recreatnl	138,214	137,317	-898	-0.6	1,555	1,374	-181	-11.	1.13	1.00
Com/Ind Lo Val	257,679	257,679	0	0.0	6,053	6,139	87	1.4	2.35	2.38
Com/Ind Hi Val	1,914,672	1,914,672	0	0.0	59,286	60,194	907	1.5	3.10	3.14
Publ U: Elec Gen	53,099	53,099	0	0.0	1,077	1,089	11	1.1	2.03	2.05
Publ U: Other	214,401	214,401	0	0.0	6,602	6,702	100	1.5	3.08	3.13
AgHmstd: House	304,991	304,873	-118	0.0	2,515	2,530	15	0.6	0.82	0.83
AgHmstd: Land	158,857	158,792	-64	0.0	381	385	4	1.1	0.24	0.24
Ag Non-Hmstd	196,975	196,494	-482	-0.2	1,527	1,535	8	0.5	0.78	0.78
Disabled Hmstds	17,946	4,217	-13,728	-76.5	144	16	-128	-88.	0.80	0.38
Ag Land 600K-750	3,118	3,118	0	0.0	23	13	-10	-44.	0.73	0.41
Total	24,093,061	24,074,128	-18,934	-0.1	280,782	282,755	1,973	0.7	1.17	1.17

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	267,888	267,432	-456	-0.2	County	26.15	26.20	0.000	0.000
(-) TIF Tax Capacity	7,107	7,107	0	0.0	City/Town	29.40	29.97	0.050	0.050
(-) FD Contrib Tax Cap	16,467	16,467	0	0.0	School District	21.45	21.48	1.636	1.637
(=) Taxable Tax Capacity	244,313	243,858	-456	-0.2	Special District	5.14	5.15	0.000	0.000
FD Distrib Tax Cap	19,591	19,591	0	0.0	Total	82.14	82.81	1.686	1.687

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	185,800	185,800	0.0	1,634	1,647	13	0.8	0.88	0.89
Res Hmstd: Avg Val	278,500	278,500	0.0	2,636	2,654	19	0.7	0.95	0.95
Res Hmstd: Hi Val	371,300	371,200	0.0	3,638	3,662	24	0.7	0.98	0.99
Res Hmstd: Ex-Hi Val	557,000	556,900	0.0	5,632	5,669	37	0.7	1.01	1.02
Apartment (Mkt rate)	300,000	300,000	0.0	3,586	3,611	25	0.7	1.20	1.20
Comm/Ind: Lo Val	150,000	150,000	0.0	3,505	3,557	52	1.5	2.34	2.37
Comm/Ind: Med Val	300,000	300,000	0.0	8,094	8,215	121	1.5	2.70	2.74
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	29,508	29,952	445	1.5	2.95	3.00

House Research

Simulation 5D4 Baseline Proj Pay '06: Current Law
 6/17/2005 11:00 Alternative Proj Pay '06: House Tax Bill

Page 24
 (all figures in \$000s)

DAKOTA COUNTY

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	28,040,722	28,040,722	0	0.0	272,478	276,214	3,736	1.4	0.97	0.99
ResNon-Hm 1 Unit	1,423,141	1,423,141	0	0.0	14,736	14,924	188	1.3	1.04	1.05
ResNon-Hm23 Unit	462,352	462,352	0	0.0	5,898	5,967	68	1.2	1.28	1.29
Reg Apartments	1,725,772	1,725,772	0	0.0	21,438	21,747	309	1.4	1.24	1.26
Low Income Apts	55,647	55,647	0	0.0	722	603	-119	-16.	1.30	1.08
Seas Recreatnl	39,102	39,102	0	0.0	459	453	-6	-1.3	1.17	1.16
Com/Ind Lo Val	484,217	484,217	0	0.0	11,458	11,648	190	1.7	2.37	2.41
Com/Ind Hi Val	4,269,946	4,269,946	0	0.0	132,005	134,431	2,427	1.8	3.09	3.15
Publ U: Elec Gen	76,452	76,452	0	0.0	1,605	1,624	19	1.2	2.10	2.12
Publ U: Other	418,282	418,282	0	0.0	12,947	13,175	229	1.8	3.10	3.15
AgHmstd: House	243,278	243,278	0	0.0	1,951	1,961	10	0.5	0.80	0.81
AgHmstd: Land	328,349	328,349	0	0.0	1,166	1,174	8	0.7	0.36	0.36
Ag Non-Hmstd	220,997	220,997	0	0.0	1,789	1,808	18	1.0	0.81	0.82
Disabled Hmstds	33,941	7,994	-25,946	-76.4	273	30	-243	-89.	0.81	0.38
Ag Land 600K-750	35,277	35,277	0	0.0	250	139	-111	-44.	0.71	0.39
Total	37,857,474	37,831,528	-25,946	-0.1	479,176	485,900	6,723	1.4	1.27	1.28

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	433,783	433,235	-548	-0.1	County	26.25	26.28	0.059	0.059	
(-) TIF Tax Capacity	19,025	19,025	0	0.0	City/Town	33.40	34.65	0.075	0.075	
(-) FD Contrib Tax Cap	35,027	35,027	0	0.0	School District	22.76	22.79	1.415	1.416	
(=) Taxable Tax Capacity	379,731	379,183	-548	-0.1	Special District	4.57	4.58	0.000	0.000	
FD Distrib Tax Cap	37,478	37,478	0	0.0	Total	86.97	88.30	1.549	1.550	

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	166,400	166,400	0.0	1,482	1,505	22	1.5	0.89	0.90
Res Hmstd: Avg Val	249,600	249,600	0.0	2,410	2,443	33	1.4	0.97	0.98
Res Hmstd: Hi Val	332,700	332,700	0.0	3,336	3,380	45	1.3	1.00	1.02
Res Hmstd: Ex-Hi Val	499,200	499,200	0.0	5,115	5,182	67	1.3	1.02	1.04
Apartment (Mkt rate)	300,000	300,000	0.0	3,726	3,776	50	1.3	1.24	1.26
Comm/Ind: Lo Val	150,000	150,000	0.0	3,551	3,613	62	1.7	2.37	2.41
Comm/Ind: Med Val	300,000	300,000	0.0	8,208	8,352	144	1.8	2.74	2.78
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	29,940	30,470	529	1.8	2.99	3.05

House Research

Simulation 5D4 Baseline Proj Pay '06: Current Law
6/17/2005 11:00 Alternative Proj Pay '06: House Tax Bill

Page 25
 (all figures in \$000s)

CARVER & SCOTT

<i>Tax Burdens by Property Class</i>	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	15,533,330	15,531,482	-1,848	0.0	167,379	168,824	1,445	0.9	1.08	1.09
ResNon-Hm 1 Unit	903,254	902,805	-449	0.0	10,036	10,113	77	0.8	1.11	1.12
ResNon-Hm23 Unit	327,707	327,541	-166	-0.1	4,374	4,400	25	0.6	1.33	1.34
Reg Apartments	342,050	342,050	0	0.0	4,764	4,803	38	0.8	1.39	1.40
Low Income Apts	41,366	41,366	0	0.0	580	478	-101	-17.	1.40	1.16
Seas Recreatnl	52,095	52,087	-8	0.0	659	611	-48	-7.3	1.27	1.17
Com/Ind Lo Val	324,207	324,207	0	0.0	7,975	8,091	116	1.5	2.46	2.50
Com/Ind Hi Val	1,669,314	1,669,314	0	0.0	53,905	54,801	896	1.7	3.23	3.28
Publ U: Elec Gen	19,784	19,784	0	0.0	405	408	3	0.7	2.05	2.06
Publ U: Other	129,147	129,147	0	0.0	4,120	4,184	64	1.5	3.19	3.24
AgHmstd: House	481,067	480,962	-106	0.0	3,686	3,700	14	0.4	0.77	0.77
AgHmstd: Land	614,481	614,330	-151	0.0	1,992	2,003	11	0.6	0.32	0.33
Ag Non-Hmstd	255,286	254,962	-324	-0.1	2,137	2,146	8	0.4	0.84	0.84
Disabled Hmstds	9,431	2,258	-7,173	-76.1	84	10	-74	-88.	0.89	0.42
Ag Land 600K-750	45,011	45,000	-11	0.0	334	185	-149	-44.	0.74	0.41
Total	20,747,531	20,737,295	-10,236	0.0	262,430	264,754	2,324	0.9	1.26	1.28

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	227,595	227,191	-404	-0.2	County	36.43	36.50	0.000	0.000
(-) TIF Tax Capacity	8,130	8,130	0	0.0	City/Town	29.83	30.63	0.175	0.175
(-) FD Contrib Tax Cap	12,863	12,863	0	0.0	School District	23.78	23.83	1.415	1.415
(=) Taxable Tax Capacity	206,601	206,197	-404	-0.2	Special District	5.07	5.08	0.000	0.000
FD Distrib Tax Cap	16,132	16,132	0	0.0	Total	95.10	96.03	1.590	1.591

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	178,900	178,900	0.0	1,774	1,791	17	0.9	0.99	1.00
Res Hmstd: Avg Val	268,200	268,200	0.0	2,846	2,871	25	0.9	1.06	1.07
Res Hmstd: Hi Val	357,500	357,500	0.0	3,918	3,951	34	0.9	1.10	1.11
Res Hmstd: Ex-Hi Val	536,500	536,400	0.0	6,042	6,092	50	0.8	1.13	1.14
Apartment (Mkt rate)	300,000	300,000	0.0	4,043	4,078	35	0.9	1.35	1.36
Comm/Ind: Lo Val	150,000	150,000	0.0	3,658	3,715	57	1.5	2.44	2.48
Comm/Ind: Med Val	300,000	300,000	0.0	8,457	8,589	132	1.6	2.82	2.86
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	30,849	31,334	484	1.6	3.08	3.13

House Research

Simulation 5D4 Baseline Proj Pay '06: Current Law
 6/17/2005 11:00 Alternative Proj Pay '06: House Tax Bill

Page 26
 (all figures in \$000s)

NORTHERN HENNEPIN CO.

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	17,882,937	17,882,937	0	0.0	212,178	213,451	1,273	0.6	1.19	1.19
ResNon-Hm 1 Unit	766,793	762,507	-4,286	-0.6	9,757	9,753	-5	0.0	1.27	1.28
ResNon-Hm23 Unit	333,431	331,507	-1,924	-0.6	5,033	5,033	0	0.0	1.51	1.52
Reg Apartments	1,010,256	1,010,256	0	0.0	16,407	16,432	25	0.2	1.62	1.63
Low Income Apts	78,485	78,485	0	0.0	1,259	1,040	-219	-17.	1.60	1.33
Seas Recreatnl	12,834	12,834	0	0.0	212	211	-1	-0.5	1.65	1.64
Com/Ind Lo Val	317,253	317,174	-79	0.0	8,356	8,455	100	1.2	2.63	2.67
Com/Ind Hi Val	3,266,084	3,262,858	-3,226	-0.1	112,385	113,769	1,384	1.2	3.44	3.49
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	198,525	198,525	0	0.0	6,733	6,828	94	1.4	3.39	3.44
AgHmstd: House	87,634	87,539	-95	-0.1	1,004	1,013	9	0.9	1.15	1.16
AgHmstd: Land	78,453	78,366	-88	-0.1	363	367	4	1.2	0.46	0.47
Ag Non-Hmstd	91,519	91,519	0	0.0	987	996	9	0.9	1.08	1.09
Disabled Hmstds	27,705	6,496	-21,209	-76.6	285	31	-253	-89.	1.03	0.48
Ag Land 600K-750	2,369	2,359	-10	-0.4	25	14	-11	-44.	1.07	0.60
Total	24,154,277	24,123,361	-30,915	-0.1	374,984	377,393	2,408	0.6	1.55	1.56

Tax Base

Tax Rates

	Taxable Market				County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	281,251	280,703	-548	-0.2	County	41.07	41.15	0.000	0.000
(-) TIF Tax Capacity	23,056	23,056	0	0.0	City/Town	34.64	35.15	0.153	0.153
(-) FD Contrib Tax Cap	24,955	24,955	0	0.0	School District	25.66	25.71	1.616	1.618
(=) Taxable Tax Capacity	233,240	232,692	-548	-0.2	Special District	7.58	7.59	0.000	0.000
FD Distrib Tax Cap	29,535	29,535	0	0.0	Total	108.95	109.61	1.768	1.770

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	149,500	149,500	0.0	1,655	1,666	10	0.6	1.11	1.11	
Res Hmstd: Avg Val	224,000	224,000	0.0	2,666	2,681	15	0.6	1.19	1.20	
Res Hmstd: Hi Val	298,700	298,700	0.0	3,679	3,699	20	0.6	1.23	1.24	
Res Hmstd: Ex-Hi Val	448,200	448,200	0.0	5,676	5,706	31	0.5	1.27	1.27	
Apartment (Mkt rate)	300,000	300,000	0.0	4,616	4,642	26	0.6	1.54	1.55	
Comm/Ind: Lo Val	150,000	149,900	-0.1	3,908	3,958	50	1.3	2.61	2.64	
Comm/Ind: Med Val	300,000	299,700	-0.1	9,031	9,143	112	1.2	3.01	3.05	
Comm/Ind: Hi Val	1,000,000	999,000	-0.1	32,936	33,349	413	1.3	3.29	3.34	

House Research

Simulation 5D4 Baseline Proj Pay '06: Current Law
 6/17/2005 11:00 Alternative Proj Pay '06: House Tax Bill

Page 27
 (all figures in \$000s)

SOUTHEAST HENNEPIN CO.

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	20,618,588	20,618,588	0	0.0	230,232	232,148	1,917	0.8	1.12	1.13
ResNon-Hm 1 Unit	1,118,160	1,117,512	-648	-0.1	13,134	13,221	87	0.7	1.17	1.18
ResNon-Hm23 Unit	241,940	241,648	-292	-0.1	3,467	3,485	18	0.5	1.43	1.44
Reg Apartments	2,017,118	2,017,118	0	0.0	29,034	29,228	194	0.7	1.44	1.45
Low Income Apts	74,856	74,856	0	0.0	1,075	888	-187	-17.	1.44	1.19
Seas Recreatnl	6,150	6,150	0	0.0	83	74	-10	-11.	1.35	1.20
Com/Ind Lo Val	349,995	349,995	0	0.0	8,838	8,966	128	1.5	2.53	2.56
Com/Ind Hi Val	6,369,028	6,369,028	0	0.0	209,195	212,459	3,264	1.6	3.28	3.34
Publ U: Elec Gen	673	673	0	0.0	16	17	0	0.7	2.45	2.46
Publ U: Other	166,641	166,641	0	0.0	5,502	5,587	85	1.5	3.30	3.35
AgHmstd: House	728	728	0	0.0	8	8	0	1.5	1.11	1.12
AgHmstd: Land	192	192	0	0.0	0	1	0	3.5	0.25	0.26
Ag Non-Hmstd	55	55	0	0.0	1	1	0	1.6	1.01	1.02
Disabled Hmstds	42,828	10,024	-32,804	-76.6	392	44	-349	-88.	0.92	0.44
Ag Land 600K-750	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Total	31,006,953	30,973,208	-33,745	-0.1	500,977	506,125	5,148	1.0	1.62	1.63

Tax Base

Tax Rates

	Taxable Market				County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	386,170	385,654	-516	-0.1	County	41.07	41.15	0.000	0.000
(-) TIF Tax Capacity	29,839	29,839	0	0.0	City/Town	33.03	33.82	0.025	0.025
(-) FD Contrib Tax Cap	45,254	45,254	0	0.0	School District	18.68	18.71	1.430	1.431
(=) Taxable Tax Capacity	311,077	310,561	-516	-0.2	Special District	8.62	8.64	0.000	0.000
FD Distrib Tax Cap	20,342	20,342	0	0.0	Total	101.39	102.31	1.454	1.456

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	179,900	179,900	0.0	1,875	1,892	17	0.9	1.04	1.05	
Res Hmstd: Avg Val	269,800	269,800	0.0	2,998	3,024	25	0.8	1.11	1.12	
Res Hmstd: Hi Val	359,600	359,600	0.0	4,120	4,154	34	0.8	1.15	1.16	
Res Hmstd: Ex-Hi Val	539,700	539,700	0.0	6,358	6,409	51	0.8	1.18	1.19	
Apartment (Mkt rate)	300,000	300,000	0.0	4,239	4,273	35	0.8	1.41	1.42	
Comm/Ind: Lo Val	150,000	150,000	0.0	3,747	3,803	56	1.5	2.50	2.54	
Comm/Ind: Med Val	300,000	300,000	0.0	8,669	8,800	131	1.5	2.89	2.93	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	31,642	32,121	479	1.5	3.16	3.21	

House Research

Simulation 5D4 Baseline Proj Pay '06: Current Law
 6/17/2005 11:00 Alternative Proj Pay '06: House Tax Bill

Page 28
 (all figures in \$000s)

SOUTHWEST HENNEPIN CO.

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	26,785,563	26,785,538	-25	0.0	293,227	295,213	1,985	0.7	1.09	1.10
ResNon-Hm 1 Unit	2,016,851	2,016,216	-635	0.0	22,661	22,787	126	0.6	1.12	1.13
ResNon-Hm23 Unit	459,220	459,189	-31	0.0	5,976	6,014	38	0.6	1.30	1.31
Reg Apartments	1,555,910	1,555,883	-27	0.0	21,103	21,265	162	0.8	1.36	1.37
Low Income Apts	54,058	54,058	0	0.0	738	611	-126	-17.	1.36	1.13
Seas Recreatnl	95,516	95,514	-3	0.0	1,341	1,198	-142	-10.	1.40	1.25
Com/Ind Lo Val	340,531	340,017	-513	-0.2	8,327	8,436	109	1.3	2.45	2.48
Com/Ind Hi Val	5,045,302	5,031,226	-14,076	-0.3	162,104	164,102	1,998	1.2	3.21	3.26
Publ U: Elec Gen	44	44	0	0.0	1	1	0	0.5	2.28	2.29
Publ U: Other	201,447	201,447	0	0.0	6,437	6,533	96	1.5	3.20	3.24
AgHmstd: House	78,096	78,094	-3	0.0	824	830	6	0.7	1.06	1.06
AgHmstd: Land	56,675	56,673	-2	0.0	251	253	2	0.9	0.44	0.45
Ag Non-Hmstd	97,828	97,822	-5	0.0	899	905	6	0.7	0.92	0.93
Disabled Hmstds	15,782	3,700	-12,082	-76.6	140	16	-123	-88.	0.88	0.44
Ag Land 600K-750	1,648	1,648	0	0.0	14	8	-6	-44.	0.82	0.46
Total	36,804,471	36,777,068	-27,402	-0.1	524,043	528,172	4,129	0.8	1.42	1.44

Tax Base

Tax Rates

	Taxable Market				County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	437,348	436,790	-558	-0.1	County	41.07	41.15	0.000	0.000
(-) TIF Tax Capacity	10,085	10,085	0	0.0	City/Town	25.50	26.09	0.078	0.078
(-) FD Contrib Tax Cap	38,625	38,625	0	0.0	School District	19.52	19.56	1.432	1.433
(=) Taxable Tax Capacity	388,638	388,080	-558	-0.1	Special District	8.07	8.09	0.000	0.000
FD Distrib Tax Cap	16,485	16,485	0	0.0	Total	94.16	94.88	1.510	1.511

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	240,800	240,800	0.0	2,475	2,493	18	0.7	1.03	1.04	
Res Hmstd: Avg Val	361,100	361,100	0.0	3,898	3,924	26	0.7	1.08	1.09	
Res Hmstd: Hi Val	481,300	481,300	0.0	5,259	5,294	35	0.7	1.09	1.10	
Res Hmstd: Ex-Hi Val	722,200	722,200	0.0	8,414	8,471	57	0.7	1.17	1.17	
Apartment (Mkt rate)	300,000	300,000	0.0	3,984	4,011	27	0.7	1.33	1.34	
Comm/Ind: Lo Val	150,000	149,600	-0.3	3,658	3,701	43	1.2	2.44	2.47	
Comm/Ind: Med Val	300,000	299,200	-0.3	8,459	8,557	98	1.2	2.82	2.86	
Comm/Ind: Hi Val	1,000,000	997,200	-0.3	30,866	31,231	365	1.2	3.09	3.13	

House Research

Simulation 5D4 Baseline Proj Pay '06: Current Law
6/17/2005 11:00 Alternative Proj Pay '06: House Tax Bill

Page 29
 (all figures in \$000s)

SUBURBAN RAMSEY CO.

<i>Tax Burdens by Property Class</i>	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	15,995,074	15,995,074	0	0.0	163,474	164,787	1,313	0.8	1.02	1.03
ResNon-Hm 1 Unit	939,962	939,962	0	0.0	10,250	10,322	72	0.7	1.09	1.10
ResNon-Hm23 Unit	285,020	285,020	0	0.0	3,765	3,789	24	0.6	1.32	1.33
Reg Apartments	1,295,578	1,295,578	0	0.0	17,505	17,639	135	0.8	1.35	1.36
Low Income Apts	100,700	100,700	0	0.0	1,380	1,143	-237	-17.	1.37	1.13
Seas Recreatnl	14,082	14,075	-8	-0.1	196	173	-23	-11.	1.39	1.23
Com/Ind Lo Val	323,873	323,873	0	0.0	7,881	8,000	119	1.5	2.43	2.47
Com/Ind Hi Val	3,966,649	3,966,649	0	0.0	126,715	128,718	2,002	1.6	3.19	3.24
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	190,821	190,821	0	0.0	6,079	6,174	94	1.6	3.19	3.24
AgHmstd: House	1,954	1,954	0	0.0	18	18	0	1.3	0.92	0.94
AgHmstd: Land	1,717	1,717	0	0.0	7	7	0	1.6	0.39	0.39
Ag Non-Hmstd	14,111	14,111	0	0.0	118	118	0	0.4	0.83	0.84
Disabled Hmstds	29,741	6,962	-22,779	-76.6	251	28	-224	-89.	0.84	0.40
Ag Land 600K-750	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Total	23,159,283	23,136,496	-22,787	-0.1	337,639	340,914	3,276	1.0	1.46	1.47

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	280,179	279,706	-473	-0.2	County	45.47	45.58	0.000	0.000
(-) TIF Tax Capacity	16,329	16,329	0	0.0	City/Town	24.26	24.93	0.103	0.103
(-) FD Contrib Tax Cap	28,636	28,636	0	0.0	School District	18.34	18.37	1.383	1.385
(=) Taxable Tax Capacity	235,215	234,741	-473	-0.2	Special District	5.46	5.48	0.000	0.000
FD Distrib Tax Cap	22,701	22,701	0	0.0	Total	93.53	94.36	1.486	1.488

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	164,000	164,000	0.0	1,553	1,567	14	0.9	0.95	0.96
Res Hmstd: Avg Val	245,900	245,900	0.0	2,514	2,535	21	0.8	1.02	1.03
Res Hmstd: Hi Val	327,600	327,600	0.0	3,473	3,501	28	0.8	1.06	1.07
Res Hmstd: Ex-Hi Val	491,600	491,600	0.0	5,328	5,370	42	0.8	1.08	1.09
Apartment (Mkt rate)	300,000	300,000	0.0	3,953	3,985	32	0.8	1.32	1.33
Comm/Ind: Lo Val	150,000	150,000	0.0	3,629	3,683	55	1.5	2.42	2.46
Comm/Ind: Med Val	300,000	300,000	0.0	8,392	8,520	128	1.5	2.80	2.84
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	30,623	31,092	469	1.5	3.06	3.11

House Research

Simulation 5D4 Baseline Proj Pay '06: Current Law
 6/17/2005 11:00 Alternative Proj Pay '06: House Tax Bill

Page 30
 (all figures in \$000s)

CITY OF MINNEAPOLIS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	17,010,135	17,010,135	0	0.0	228,766	229,393	627	0.3	1.34	1.35
ResNon-Hm 1 Unit	1,724,221	1,721,303	-2,918	-0.2	25,059	25,080	21	0.1	1.45	1.46
ResNon-Hm23 Unit	1,196,395	1,194,474	-1,922	-0.2	20,927	20,947	20	0.1	1.75	1.75
Reg Apartments	3,152,514	3,152,514	0	0.0	55,053	55,195	142	0.3	1.75	1.75
Low Income Apts	180,754	180,754	0	0.0	3,157	2,578	-578	-18.	1.75	1.43
Seas Recreatnl	237	237	0	0.0	4	4	0	-7.4	1.59	1.47
Com/Ind Lo Val	650,617	650,617	0	0.0	18,028	18,237	209	1.2	2.77	2.80
Com/Ind Hi Val	5,903,755	5,903,755	0	0.0	215,586	218,109	2,523	1.2	3.65	3.69
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	353,995	353,995	0	0.0	12,908	13,059	151	1.2	3.65	3.69
AgHmstd: House	0	0	0	0.0	0	0	0	0.0	0.00	0.00
AgHmstd: Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Non-Hmstd	914	914	0	0.0	12	12	0	0.3	1.29	1.30
Disabled Hmstds	49,291	11,536	-37,755	-76.6	549	61	-488	-88.	1.11	0.53
Ag Land 600K-750	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Total	30,222,829	30,180,234	-42,595	-0.1	580,048	582,675	2,626	0.5	1.92	1.93

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	381,630	380,756	-874	-0.2	County	36.42	36.49	0.000	0.000	
(-) TIF Tax Capacity	54,324	54,324	0	0.0	City/Town	58.31	58.49	0.268	0.269	
(-) FD Contrib Tax Cap	33,570	33,570	0	0.0	School District	27.46	27.54	1.020	1.022	
(=) Taxable Tax Capacity	293,736	292,862	-874	-0.3	Special District	7.21	7.23	0.000	0.000	
FD Distrib Tax Cap	40,738	40,738	0	0.0	Total	129.40	129.74	1.289	1.290	

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	138,000	138,000	0.0	1,715	1,720	5	0.3	1.24	1.25
Res Hmstd: Avg Val	206,900	206,900	0.0	2,758	2,765	8	0.3	1.33	1.34
Res Hmstd: Hi Val	275,700	275,700	0.0	3,798	3,809	10	0.3	1.38	1.38
Res Hmstd: Ex-Hi Val	413,700	413,700	0.0	5,886	5,901	15	0.3	1.42	1.43
Apartment (Mkt rate)	300,000	300,000	0.0	5,239	5,252	14	0.3	1.75	1.75
Comm/Ind: Lo Val	150,000	150,000	0.0	4,156	4,205	48	1.2	2.77	2.80
Comm/Ind: Med Val	300,000	300,000	0.0	9,634	9,746	112	1.2	3.21	3.25
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,196	35,607	411	1.2	3.52	3.56

House Research

Simulation 5D4 Baseline Proj Pay '06: Current Law
 6/17/2005 11:00 Alternative Proj Pay '06: House Tax Bill

Page 31
 (all figures in \$000s)

CITY OF ST. PAUL

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	11,208,965	11,208,965	0	0.0	112,177	112,506	330	0.3	1.00	1.00
ResNon-Hm 1 Unit	1,101,761	1,101,761	0	0.0	12,398	12,431	33	0.3	1.13	1.13
ResNon-Hm23 Unit	667,885	667,885	0	0.0	9,123	9,147	24	0.3	1.37	1.37
Reg Apartments	2,017,240	2,017,240	0	0.0	27,564	27,637	73	0.3	1.37	1.37
Low Income Apts	116,932	116,932	0	0.0	1,598	1,301	-297	-18.	1.37	1.11
Seas Recreatnl	1,702	1,702	0	0.0	24	22	-2	-9.1	1.43	1.30
Com/Ind Lo Val	455,625	455,625	0	0.0	11,042	11,184	143	1.3	2.42	2.45
Com/Ind Hi Val	2,869,191	2,869,191	0	0.0	91,933	93,130	1,197	1.3	3.20	3.25
Publ U: Elec Gen	35,325	35,325	0	0.0	788	790	2	0.2	2.23	2.24
Publ U: Other	191,497	191,497	0	0.0	6,136	6,216	80	1.3	3.20	3.25
AgHmstd: House	85	85	0	0.0	1	1	0	0.4	0.71	0.71
AgHmstd: Land	124	124	0	0.0	0	0	0	0.6	0.27	0.27
Ag Non-Hmstd	714	714	0	0.0	7	7	0	0.3	1.03	1.03
Disabled Hmstds	37,646	8,811	-28,835	-76.6	316	33	-283	-89.	0.84	0.38
Ag Land 600K-750	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Total	18,704,690	18,675,856	-28,835	-0.2	273,106	274,405	1,299	0.5	1.46	1.47

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	227,858	227,285	-573	-0.3	County	42.17	42.27	0.000	0.000
(-) TIF Tax Capacity	19,285	19,285	0	0.0	City/Town	27.86	27.95	0.000	0.000
(-) FD Contrib Tax Cap	17,015	17,015	0	0.0	School District	27.15	27.23	0.813	0.814
(=) Taxable Tax Capacity	191,559	190,986	-573	-0.3	Special District	5.63	5.64	0.000	0.000
FD Distrib Tax Cap	37,739	37,739	0	0.0	Total	102.81	103.09	0.813	0.814

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	122,100	122,100	0.0	1,092	1,096	4	0.3	0.89	0.90
Res Hmstd: Avg Val	183,000	183,000	0.0	1,822	1,828	5	0.3	1.00	1.00
Res Hmstd: Hi Val	243,900	243,900	0.0	2,553	2,560	7	0.3	1.05	1.05
Res Hmstd: Ex-Hi Val	366,000	366,000	0.0	4,017	4,028	11	0.3	1.10	1.10
Apartment (Mkt rate)	300,000	300,000	0.0	4,099	4,110	11	0.3	1.37	1.37
Comm/Ind: Lo Val	150,000	150,000	0.0	3,635	3,682	47	1.3	2.42	2.45
Comm/Ind: Med Val	300,000	300,000	0.0	8,441	8,551	110	1.3	2.81	2.85
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	30,870	31,272	402	1.3	3.09	3.13

Baseline Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
161	Farm 1b Hmstd HGA: <32K: Exist	0.450	13,251	60	17
162	Ag Hmstd HGA: <76K: Exist	1.000	6,528,243	65,282	44,969
163	Ag Hmstd HGA: 76K-414K: Exist	1.000	4,354,932	43,549	42,661
164	Ag Hmstd HGA: 414K-500K: Exist	1.000	37,864	379	363
165	Ag Hmstd HGA: >500K: Exist	1.250	71,875	898	860
166	Farm 1b Hmstd land <32K: Exist	0.450	524	2	1
167	Ag Hmstd 1 & b: <115K: Exist	0.550	9,790,628	53,848	19,280
168	Ag Hmstd 1 & b: 115K-345K: Exist	0.550	9,938,507	54,662	52,786
169	Ag Hmstd 1 & b: 345K-600K: Exist	0.550	4,912,763	27,020	23,141
170.1	Ag Hmstd 1 & b: 600K-750K: Exist	1.000	2,638,990	26,390	22,398
170.2	Ag Hmstd 1 & b: >750K: Exist	1.000	2,683,351	26,834	22,639
172	Ag Non-homestead: Exist	1.000	12,947,216	129,472	113,498
173	Migrant Housing <500K: Exist	1.000	1,506	15	16
174	Migrant Housing >500K: Exist	1.250	46	1	1
178	Timberlands	1.000	1,204,642	12,046	10,984
179	Non-comm SRR: <76K: Exist	1.000	8,511,126	85,111	86,114
180	Non-comm SRR: 76K-500K: Exist	1.000	6,811,333	68,113	84,521
181	Non-comm SRR: >500K: Exist	1.250	404,203	5,053	5,943
184.1	Res 1b Hmstd <32K: HouseExempt	0.450	89,257	402	362
184.2	Res 1b Hmstd <32K: Exist	0.450	109,120	491	442
185.1	Res House 1b Hmstd: 32K-50K: Exist	1.000	61,364	614	552
185.2	Res Hmstd: <76K: HouseExempt	1.000	122,728	1,227	1,105
185.3	Res Hmstd: <76K Remainder: Exist	1.000	101,690,775	1,016,908	916,685
186.1	Res Hmstd: 76K-414K: HouseExempt	1.000	343,954	3,440	4,051
186.2	Res Hmstd: 76K-414K Remainder:	1.000	162,287,610	1,622,876	1,800,794
187	Res Hmstd: 414K-500K: Exist	1.000	3,676,384	36,764	39,553
188	Res Hmstd: > 500K: Exist	1.250	7,725,598	96,570	99,907
190	Res NonH 1 unit: <76K: Exist	1.000	8,329,153	83,292	97,548
191	Res NonH 1 unit: 76K - 500K: Exist	1.000	8,010,894	80,109	89,498
192	Res NonH 1 unit: >500K: Exist	1.250	1,017,564	12,720	13,449
194	Res NonH 2-3 units: Exist	1.250	6,066,803	75,835	87,074
197.1	Reg apartments (4a) (excl 4d): Exist	1.250	17,327,414	216,593	254,153
197.2	New class 4d: Exist	1.250	1,430,559	17,882	21,453
198	Non-profit/Comm Serv: Exist	1.500	40,766	611	771
199	Student housing: Exist	1.000	26,645	266	331
200	Manuf home park land: Exist	1.250	509,836	6,373	6,979
202	Comm SRR: 1c: Exist	1.000	464,512	4,645	3,890
203	Comm SRR: 4c <500K: Exist	1.000	272,101	2,721	3,779
204	Comm SRR: 4c >500K: Exist	1.250	96,184	1,202	1,589
205	Bed & Breakfast: Exist	1.250	22,878	286	299
206	Qualifying golf courses: Exist	1.250	229,863	2,873	2,846

House Research

Simulation	5D4	Baseline	Proj Pay '06: Current Law		Page 33	
6/17/2005	11:00	Alternative	Proj Pay '06: House Tax Bill		(all figures in \$000s)	
209	Commercial: <150K: Exist		1.500	7,687,783	115,317	194,685
210	Commercial: >150K: Exist		2.000	35,089,100	701,782	1,150,533
211	Comm comp zone: <150K: Exist		1.500	300	4	7
212	Comm comp zone: >150K: Exist		2.000	358	7	8
213	Comm border city: <150K: Exist		1.500	41,442	622	955
214	Comm border city: >150K: Exist		2.000	77,317	1,546	1,779
224	Industrial: <150K: Exist		1.500	1,256,233	18,843	32,032
225	Industrial: >150K: Exist		2.000	11,775,504	235,510	389,629
228	Ind'l border city: <150K: Exist		1.500	1,713	26	39
229	Ind'l border city: >150K: Exist		2.000	34,359	687	790
239	Publ Util: land & bldgs <150K		1.500	83,020	1,245	2,005
240	Publ Util: land & bldgs >150K		2.000	765,007	15,300	24,380
241	Publ Util: Electric Gen Mach: Exist		2.000	1,372,658	27,453	30,350
242	Publ Util: machinery (non-generat)		2.000	1,141,179	22,824	35,615
244	Railroad <150K		1.500	24,626	369	615
245	Railroad >150K		2.000	491,845	9,837	15,776
247	Mineral		2.000	2,373	47	97
248	Misc class 5		2.000	2,343	47	64
254	Personal: 3f		1.000	9,225	92	94
255	Non-comm aircraft hangars		1.500	61,703	926	907
256	Pers: It31 tools&mach excl elec gen		2.000	130,237	2,605	3,931
257	Pers: It32 struct/lease land-non		1.000	16,689	167	156
258	Pers: It32 struct/leased		1.000	49,247	492	515
259	Pers: It32 str/lease		1.000	4,326	43	51
261	Pers: It32 struct/leased land-C/I		2.000	44,693	894	1,395
262	Pers: Item 33 ag real estate		1.000	17,181	172	173
264	Pers: It41 struct/leased land - C/I		2.000	406,604	8,132	9,942
265	Pers: It41 struct/leased		1.000	366	4	6
268	Pers: It41 str/leased land-non C/I,SRR		1.000	35	0	1
269	Pers: Item 41 Border EZ		2.000	1,166	23	27
270	Pers: Item 42 non-EZ struct/RR land		2.000	34,540	691	1,340
272	Pers: It43 leased real estate - non C/I		1.500	21,000	315	433
273	Pers: Item 43 leased real estate - C/I		2.000	308,851	6,177	8,698
274	Pers: Item 44 electric util trans lines		2.000	1,521,563	30,431	49,061
275	Pers: Item 44 electric util distri lines		2.000	202,443	4,049	6,974
276	Pers: Item 45 syst/gas utils		2.000	2,001,115	40,022	61,898
277	Pers: Item 46 syst/water utils		2.000	1,596	32	53
278	Pers: Item 48 misc		2.000	38,357	767	843
1161	Farm 1b Hmstd HGA: <32K: NewCon		0.450	61	0	0
1162	Ag Hmstd HGA: <76K: NewCon		1.000	23,793	238	167
1163	Ag Hmstd HGA: 76K-414K: NewCon		1.000	87,589	876	862
1164	Ag Hmstd HGA: 414K-500K: NewCon		1.000	616	6	6
1165	Ag Hmstd HGA: >500K: NewCon		1.250	2,207	28	27
1166	Farm 1b Hmstd land <32K: NewCon		0.450	3	0	0

House Research

Simulation 6/17/2005	5D4 11:00	Baseline Alternative	Proj Pay '06: Current Law Proj Pay '06: House Tax Bill			Page 34 (all figures in \$000s)
1167	Ag Hmstd 1 & b: <115K: NewCon	0.550	37,952	209		83
1168	Ag Hmstd 1 & b: 115K-345K: NewCon	0.550	67,094	369		367
1169	Ag Hmstd 1 & b: 345K-600K: NewCon	0.550	43,136	237		208
1170.1	Ag Hmstd 1 & b: 600K-750K: NewCon	0.550	19,226	106		91
1170.2	Ag Hmstd 1 & b: >750K: NewCon	1.000	37,453	375		322
1172	Ag Non-homestead: NewCon	1.000	34,634	346		297
1173	Migrant Housing <500K: NewCon	1.000	4	0		0
1174	Migrant Housing >500K: NewCon	1.250	0	0		0
1179	Non-comm SRR: <76K: NewCon	1.000	130,083	1,301		1,360
1180	Non-comm SRR: 76K-500K: NewCon	1.000	244,029	2,440		3,068
1181	Non-comm SRR: >500K: NewCon	1.250	16,882	211		243
1184	Res 1b Hmstd <32K: NewCon	0.450	1,563	7		6
1185	Res Hmstd: <76K: NewCon	1.000	835,319	8,353		7,390
1186	Res Hmstd: 76K-414K: NewCon	1.000	5,232,735	52,327		57,602
1187	Res Hmstd: 414K-500K: NewCon	1.000	77,223	772		811
1188	Res Hmstd: > 500K: NewCon	1.250	274,087	3,426		3,378
1190	Res NonH 1 unit: <76K: NewCon	1.000	404,036	4,040		4,618
1191	Res NonH 1 unit: 76K - 500K:	1.000	812,943	8,129		9,013
1192	Res NonH 1 unit: >500K: NewCon	1.250	98,284	1,229		1,258
1194	Res NonH 2-3 units: NewCon	1.250	462,694	5,784		6,388
1197	Regular apartments (4a): NewCon	1.250	353,822	4,423		4,844
1198	Non-profit/Comm Serv: NewCon	1.500	108	2		2
1199	Student housing: NewCon	1.000	106	1		1
1200	Manuf home park land: NewCon	1.250	349	4		5
1202	Comm SRR: 1c: NewCon	1.000	5,105	51		46
1203	Comm SRR: 4c <500K: NewCon	1.000	2,457	25		35
1204	Comm SRR: 4c >500K: NewCon	1.250	1,872	23		34
1205	Bed & Breakfast: NewCon	1.250	201	3		2
1206	Qualifying golf courses: NewCon	1.250	1,033	13		12
1209	Commercial: <150K: NewCon	1.500	120,757	1,811		3,029
1210	Commercial: >150K: NewCon	2.000	992,087	19,842		32,066
1212	Comm comp zone: >150K: NewCon	2.000	4	0		0
1213	Comm border city: <150K: NewCon	1.500	40	1		1
1214	Comm border city: >150K: NewCon	2.000	60	1		1
1224	Industrial: <150K: NewCon	1.500	12,279	184		304
1225	Industrial: >150K: NewCon	2.000	150,674	3,013		5,006
1241	Publ Util: Electric Gen Mach: NewCon	2.000	60,000	1,200		1,546
State Total			466,165,659	5,252,344		6,147,660

Alternative Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
161	Farm 1b Hmstd HGA: <32K: Exist	0.450	13,239	60	18
162	Ag Hmstd HGA: <76K: Exist	1.000	6,525,310	65,253	45,684
163	Ag Hmstd HGA: 76K-414K: Exist	1.000	4,350,557	43,506	42,961
164	Ag Hmstd HGA: 414K-500K: Exist	1.000	37,837	378	365
165	Ag Hmstd HGA: >500K: Exist	1.250	71,797	897	865
166	Farm 1b Hmstd land <32K: Exist	0.450	524	2	1
167	Ag Hmstd 1 & b: <115K: Exist	0.550	9,787,134	53,829	19,937
168	Ag Hmstd 1 & b: 115K-345K: Exist	0.550	9,931,616	54,624	53,602
169	Ag Hmstd 1 & b: 345K-600K: Exist	0.550	4,908,294	26,996	23,603
170.1	Ag Hmstd 1 & b: 600K-750K: Exist	0.550	2,636,791	14,502	12,577
170.2	Ag Hmstd 1 & b: >750K: Exist	1.000	2,679,746	26,797	23,117
172	Ag Non-homestead: Exist	1.000	12,925,753	129,258	115,402
173	Migrant Housing <500K: Exist	1.000	1,499	15	16
174	Migrant Housing >500K: Exist	1.250	46	1	1
178	Timberlands	1.000	1,199,929	11,999	11,012
179	Non-comm SRR: <76K: Exist	1.000	8,491,805	84,918	79,716
180	Non-comm SRR: 76K-500K: Exist	1.000	6,771,717	67,717	71,002
181	Non-comm SRR: >500K: Exist	1.250	401,877	5,023	4,939
184.2	Res 1b Hmstd <32K: Exist	0.450	109,092	491	443
185.1	Res 1b Hmstd: 32K-50K: Exist	0.450	61,364	276	249
185.3	Res Hmstd: <76K Remainder: Exist	1.000	101,681,486	1,016,815	921,462
186.2	Res Hmstd: 76K-414K Remainder:	1.000	162,255,114	1,622,551	1,811,614
187	Res Hmstd: 414K-500K: Exist	1.000	3,676,020	36,760	39,816
188	Res Hmstd: > 500K: Exist	1.250	7,724,659	96,558	100,463
190	Res NonH 1 unit: <76K: Exist	1.000	8,321,550	83,216	97,845
191	Res NonH 1 unit: 76K - 500K: Exist	1.000	8,000,354	80,004	89,890
192	Res NonH 1 unit: >500K: Exist	1.250	1,015,500	12,694	13,483
194	Res NonH 2-3 units: Exist	1.250	6,059,419	75,743	87,304
197.1	Reg apartments (4a) (excl 4d): Exist	1.250	17,322,917	216,536	255,095
197.2	New class 4d: Exist	1.000	1,430,559	14,306	17,571
198	Non-profit/Comm Serv: Exist	1.500	40,766	611	772
199	Student housing: Exist	1.000	26,645	266	332
200	Manuf home park land: Exist	1.250	509,836	6,373	7,015
202	Comm SRR: 1c: Exist	0.850	444,053	3,774	3,179
203	Comm SRR: 4c <500K: Exist	1.000	268,213	2,682	3,213
204	Comm SRR: 4c >500K: Exist	1.250	94,505	1,181	1,331
205	Bed & Breakfast: Exist	1.250	22,878	286	300
206	Qualifying golf courses: Exist	1.250	229,863	2,873	2,866
209	Commercial: <150K: Exist	1.500	7,684,106	115,262	196,856
210	Commercial: >150K: Exist	2.000	35,069,346	701,387	1,165,881

House Research

Simulation	5D4	Baseline	Proj Pay '06: Current Law			Page 36
6/17/2005	11:00	Alternative	Proj Pay '06: House Tax Bill			(all figures in \$000s)
211	Comm comp zone: <150K: Exist	1.500	300	4	7	
212	Comm comp zone: >150K: Exist	2.000	358	7	8	
213	Comm border city: <150K: Exist	1.500	41,442	622	955	
214	Comm border city: >150K: Exist	2.000	77,317	1,546	1,779	
224	Industrial: <150K: Exist	1.500	1,256,188	18,843	32,426	
225	Industrial: >150K: Exist	2.000	11,774,473	235,489	394,965	
228	Ind'l border city: <150K: Exist	1.500	1,713	26	39	
229	Ind'l border city: >150K: Exist	2.000	34,359	687	790	
239	Publ Util: land & bldgs <150K	1.500	83,020	1,245	2,036	
240	Publ Util: land & bldgs >150K	2.000	765,007	15,300	24,801	
241	Publ Util: Electric Gen Mach: Exist	2.000	1,372,658	27,453	30,684	
242	Publ Util: machinery (non-generat)	2.000	1,141,179	22,824	36,199	
244	Railroad <150K	1.500	24,626	369	624	
245	Railroad >150K	2.000	491,845	9,837	16,004	
247	Mineral	2.000	2,373	47	97	
248	Misc class 5	2.000	2,343	47	64	
254	Personal: 3f	1.000	9,225	92	94	
255	Non-comm aircraft hangars	1.500	61,703	926	908	
256	Pers: It31 tools&mach excl elec gen	2.000	130,237	2,605	3,993	
257	Pers: It32 struct/lease land-non	1.000	16,689	167	157	
258	Pers: It32 struct/leased	1.000	49,247	492	479	
259	Pers: It32 str/lease	1.000	4,326	43	43	
261	Pers: It32 struct/leased land-C/I	2.000	44,693	894	1,416	
262	Pers: Item 33 ag real estate	1.000	17,181	172	173	
264	Pers: It41 struct/leased land - C/I	2.000	406,604	8,132	10,041	
265	Pers: It41 struct/leased	1.000	366	4	6	
268	Pers: It41 str/leased land-non C/I,SRR	1.000	35	0	1	
269	Pers: Item 41 Border EZ	2.000	1,166	23	27	
270	Pers: Item 42 non-EZ struct/RR land	2.000	34,540	691	1,351	
272	Pers: It43 leased real estate - non C/I	1.500	21,000	315	435	
273	Pers: Item 43 leased real estate - C/I	2.000	308,851	6,177	8,795	
274	Pers: Item 44 electric util trans lines	2.000	1,521,563	30,431	49,796	
275	Pers: Item 44 electric util distri lines	2.000	202,443	4,049	7,066	
276	Pers: Item 45 syst/gas utils	2.000	2,001,115	40,022	62,967	
277	Pers: Item 46 syst/water utils	2.000	1,596	32	54	
278	Pers: Item 48 misc	2.000	38,357	767	845	
1161	Farm 1b Hmstd HGA: <32K: NewCon	0.450	61	0	0	
1162	Ag Hmstd HGA: <76K: NewCon	1.000	23,793	238	170	
1163	Ag Hmstd HGA: 76K-414K: NewCon	1.000	87,589	876	868	
1164	Ag Hmstd HGA: 414K-500K: NewCon	1.000	616	6	6	
1165	Ag Hmstd HGA: >500K: NewCon	1.250	2,207	28	27	
1166	Farm 1b Hmstd land <32K: NewCon	0.450	3	0	0	
1167	Ag Hmstd l & b: <115K: NewCon	0.550	37,952	209	84	
1168	Ag Hmstd l & b: 115K-345K: NewCon	0.550	67,094	369	370	

House Research

Simulation 6/17/2005	5D4 11:00	Baseline Alternative	Proj Pay '06: Current Law Proj Pay '06: House Tax Bill			Page 37 (all figures in \$000s)
1169	Ag Hmstd 1 & b: 345K-600K: NewCon	0.550	43,136	237		211
1170.1	Ag Hmstd 1 & b: 600K-750K: NewCon	0.550	19,226	106		93
1170.2	Ag Hmstd 1 & b: >750K: NewCon	1.000	37,453	375		329
1172	Ag Non-homestead: NewCon	1.000	34,634	346		301
1173	Migrant Housing <500K: NewCon	1.000	4	0		0
1174	Migrant Housing >500K: NewCon	1.250	0	0		0
1179	Non-comm SRR: <76K: NewCon	1.000	130,083	1,301		1,266
1180	Non-comm SRR: 76K-500K: NewCon	1.000	244,029	2,440		2,600
1181	Non-comm SRR: >500K: NewCon	1.250	16,882	211		202
1184	Res 1b Hmstd <32K: NewCon	0.450	1,563	7		6
1185	Res Hmstd: <76K: NewCon	1.000	835,319	8,353		7,430
1186	Res Hmstd: 76K-414K: NewCon	1.000	5,232,735	52,327		57,933
1187	Res Hmstd: 414K-500K: NewCon	1.000	77,223	772		817
1188	Res Hmstd: > 500K: NewCon	1.250	274,087	3,426		3,400
1190	Res NonH 1 unit: <76K: NewCon	1.000	404,036	4,040		4,638
1191	Res NonH 1 unit: 76K - 500K:	1.000	812,943	8,129		9,065
1192	Res NonH 1 unit: >500K: NewCon	1.250	98,284	1,229		1,264
1194	Res NonH 2-3 units: NewCon	1.250	462,694	5,784		6,418
1197	Regular apartments (4a): NewCon	1.250	353,822	4,423		4,877
1198	Non-profit/Comm Serv: NewCon	1.500	108	2		2
1199	Student housing: NewCon	1.000	106	1		1
1200	Manuf home park land: NewCon	1.250	349	4		5
1202	Comm SRR: 1c: NewCon	1.000	5,105	51		46
1203	Comm SRR: 4c <500K: NewCon	1.000	2,457	25		31
1204	Comm SRR: 4c >500K: NewCon	1.250	1,872	23		29
1205	Bed & Breakfast: NewCon	1.250	201	3		2
1206	Qualifying golf courses: NewCon	1.250	1,033	13		12
1209	Commercial: <150K: NewCon	1.500	120,757	1,811		3,066
1210	Commercial: >150K: NewCon	2.000	992,087	19,842		32,525
1212	Comm comp zone: >150K: NewCon	2.000	4	0		0
1213	Comm border city: <150K: NewCon	1.500	40	1		1
1214	Comm border city: >150K: NewCon	2.000	60	1		1
1224	Industrial: <150K: NewCon	1.500	12,279	184		308
1225	Industrial: >150K: NewCon	2.000	150,674	3,013		5,076
1241	Publ Util: Electric Gen Mach: NewCon	2.000	60,000	1,200		1,573
State Total			465,368,452	5,228,210		6,156,978

Baseline Levy Summary

Levy Summary Report

	County	City	Town	School District	Special District	State	Total
Certified NTC	2,100,032	1,410,288	177,081	1,068,052	227,168	657,198	5,639,820
Certified MKV	2,684	27,919	81	543,144	0	0	573,829
Fiscal Disparities Levy	109,834	108,267	1,326	100,914	23,381	0	343,722
Disparity Reduction Aid	9,704	0	474	7,810	0	0	17,989
Spread NTC Levy	1,980,494	1,302,021	175,281	995,540	208,787	657,198	5,319,321
Spread MKV Levy	2,684	27,919	81	506,893	0	0	537,577
Tax Incr Financing Levy							279,325
	Homestead Credit	282,840		Taconite credit		16,668	
	Agricultural	24,485		Disparity Reduction		5,185	

Alternative Levy Summary

Levy Summary Report

	County	City	Town	School District	Special District	State	Total
Certified NTC	2,100,032	1,417,935	177,081	1,068,052	227,168	657,198	5,647,466
Certified MKV	2,684	27,919	81	543,144	0	0	573,829
Fiscal Disparities Levy	109,834	108,267	1,326	100,914	23,381	0	343,722
Disparity Reduction Aid	9,725	0	494	7,827	0	0	18,046
Spread NTC Levy	1,980,473	1,309,668	175,261	995,523	208,787	657,198	5,326,911
Spread MKV Levy	2,684	27,919	81	506,893	0	0	537,577
Tax Incr Financing Levy							280,620
	Homestead Credit	282,286		Taconite credit		16,639	
	Agricultural	24,477		Disparity Reduction		5,342	