

House Research Simulation Report: Property Tax

Simulation #5E1

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DESCRIPTION

BASELINE: Preliminary Pay 2005

ALTERNATIVE: Projected Pay 2006: Compromise E-12 & Tax Bills

This report compares property taxes payable in 2005 to projected property taxes payable in 2006 under the provisions of the compromise E-12 and tax bills. The payable 2005 portion of the simulation is based on actual data reported by the counties. The baseline payable 2006 projections result 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 input from county assessors. For the most part, underlying non-school levy projections are based on historical growth rates, adjusted for changes in state aids under the tax bill. It should be noted that for a number of reasons levy projections this year are more speculative than in most years, so particular caution should be used in relying on these estimates. School levies are based on Dept. of Education statewide estimates, apportioned to individual school districts by the House Research Dept.

KEY POINTS

- **Statewide, property taxes are projected to increase by \$590 million, or 10.4%**, according to the simulation. Approximately \$148 million of the \$590 million increase is borne by new construction - property appearing on the tax rolls for the first time in 2006. The overall tax increases are projected to be 10.1% in Greater Minnesota and 10.5% in the Metro area.
- **On a statewide average basis, property tax impacts by property type vary** from -2% on seasonal recreational property to +13% on residential non-homestead property. Impacts on the largest property types (existing properties only) are 11.6% on residential homesteads, -0.6% on apartments, 3.8% on commercial-industrial property, and 10.3% on agricultural property.

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

ASSUMPTIONS:**BASELINE: Preliminary Pay 2005**

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

ALTERNATIVE: Projected Pay 2006: Compromise E-12 and Tax Bills

- **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, 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.
- **School district levies** were modeled under the direction of a joint House/Senate/Administration working group. The baseline pay 2006 levies were developed to match statewide levy estimates 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 in the baseline assumption; 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 baseline projection; approximately \$17 million of that amount would require voter approval. Baseline estimates were then adjusted for provisions of the E-12 bill, including another \$32 million of referendum levies that would require voter approval; those levies are spread in the same manner as the new referendum levies in the baseline assumption.
- **County levies** were modeled under the direction of a joint House/Senate/Administration 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.
- **Baseline city and town levies** were modeled under the direction of a joint House-Senate-Administration 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. Baseline levy amounts were derived by subtracting projected 2005 aid amounts from the levy plus aid projections. Baseline levy amounts were not allowed to be less than in payable 2004, nor were they allowed to grow by more than 15%. Baseline city levies were then adjusted to account for tax bill provisions; levies were increased by the projected cuts to market value credit reimbursements, and were reduced by 75% of the amount of any additional aid a city received under the LGA provisions (except for the city of St. Paul, which has kept its levy constant for a number of years).
- **Special taxing district levies** were modeled under the direction of a joint House-Senate-Administration 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 levy** was assumed to be \$657.2 million, apportioned between commercial-industrial property and seasonal recreational property in accordance with the provisions of the bill. The resulting commercial-industrial rate is 50.5%; the resulting seasonal recreational rate is 28.8%.
- **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).

SIMULATION PARAMETERS

	Baseline	Alternative
Residential Homestead:		
<\$500,000	1.0%	1.0%
>\$500,000	1.25	1.25
Blind disabled <\$32,000	0.45	0.45
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	0.75
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	0.7
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
Agricultural land & buildings:		
Homestead:		
<\$600,000	0.55	0.55
>\$600,000	1.0	1.0
Nonhomestead	1.0	1.0
Credits:		
Homestead:		
Rate	0.4%	0.4%
Maximum	\$304	\$304
Phase-out rate	0.09%	0.09%
Agricultural:		
Rate	0.3%	0.3%
Maximum	\$345	\$345
Phase-out rate	0.05%	0.05%

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STATEWIDE

Tax Burdens by Property Class	Taxable Market				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	248,373,430	276,063,673	27,690,243	11.1	2,645,613	2,953,289	307,676	11.6	1.07	1.07
ResNonHm 1 Exist	15,040,815	17,337,405	2,296,590	15.3	180,762	205,399	24,637	13.6	1.20	1.18
ResNonHm23 Exist	5,797,384	6,683,613	886,229	15.3	86,685	97,553	10,868	12.5	1.50	1.46
Apartments Exist	17,894,273	18,757,973	863,700	4.8	274,239	272,495	-1,744	-0.6	1.53	1.45
Seas Rec: Exist	14,562,769	16,866,579	2,303,810	15.8	173,260	169,468	-3,792	-2.2	1.19	1.00
Com/Ind Lo Exist	8,655,985	9,012,097	356,112	4.1	228,968	232,760	3,792	1.7	2.65	2.58
Com/Ind Hi Exist	45,075,803	48,307,410	3,231,608	7.2	1,549,677	1,614,248	64,571	4.2	3.44	3.34
Publ U: Elec Gen	1,332,678	1,372,658	39,980	3.0	31,184	31,222	38	0.1	2.34	2.27
Publ U: Other	5,675,723	5,846,161	170,438	3.0	186,595	188,932	2,337	1.3	3.29	3.23
AgHm House Exist	9,870,573	10,998,740	1,128,167	11.4	81,696	92,584	10,889	13.3	0.83	0.84
AgHm Land: Exist	27,080,358	29,944,105	2,863,747	10.6	130,691	143,094	12,403	9.5	0.48	0.48
Ag NonHm: Exist	12,500,529	14,144,407	1,643,878	13.2	116,120	126,732	10,612	9.1	0.93	0.90
Res Hmstd	0	6,419,364	6,419,364	0.0	0	71,418	71,418	0.0	0.00	1.11
All Other NewCon	0	4,225,236	4,225,236	0.0	0	76,625	76,625	0.0	0.00	1.81
Total	411,860,319	465,979,422	54,119,102	13.1	5,685,489	6,275,820	590,331	10.4	1.38	1.35

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	4,656,138	5,242,041	585,903	12.6	County	44.97	42.09	0.007	0.007
(-) TIF Tax Capacity	235,631	257,266	21,635	9.2	City/Town	32.93	31.13	0.067	0.069
(-) FD Contrib Tax Cap	263,660	275,374	11,714	4.4	School District	22.11	22.59	1.141	1.430
(=) Taxable Tax Capacity	4,156,847	4,709,402	552,554	13.3	Special District	4.63	4.44	0.000	0.000
FD Distrib Tax Cap	263,664	275,374	11,710	4.4	Total	104.65	100.24	1.215	1.506

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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 Hmstd: Exist	79,224,658	87,199,803	7,975,145	10.1	786,581	867,708	81,127	10.3	0.99	1.00
ResNonHm 1 Exist	5,459,009	6,042,304	583,295	10.7	65,415	71,256	5,841	8.9	1.20	1.18
ResNonHm23 Exist	1,810,835	1,990,402	179,567	9.9	27,063	29,129	2,066	7.6	1.49	1.46
Apartments Exist	3,402,362	3,624,105	221,743	6.5	53,844	52,982	-862	-1.6	1.58	1.46
Seas Rec: Exist	14,178,367	16,439,096	2,260,730	15.9	168,179	164,433	-3,746	-2.2	1.19	1.00
Com/Ind Lo Exist	4,917,678	5,109,227	191,549	3.9	130,928	133,040	2,111	1.6	2.66	2.60
Com/Ind Hi Exist	9,810,984	10,633,230	822,246	8.4	334,934	354,592	19,658	5.9	3.41	3.33
Publ U: Elec Gen	1,152,701	1,187,282	34,581	3.0	27,194	27,222	28	0.1	2.36	2.29
Publ U: Other	3,451,762	3,555,482	103,719	3.0	110,595	112,860	2,264	2.0	3.20	3.17
AgHm House Exist	8,692,752	9,688,938	996,186	11.5	71,589	81,075	9,486	13.3	0.82	0.84
AgHm Land: Exist	25,827,333	28,544,123	2,716,790	10.5	125,996	137,876	11,880	9.4	0.49	0.48
Ag NonHm: Exist	11,664,002	13,197,031	1,533,029	13.1	108,547	118,457	9,910	9.1	0.93	0.90
Res Hmstd	0	2,821,551	2,821,551	0.0	0	30,958	30,958	0.0	0.00	1.10
All Other NewCon	0	2,001,280	2,001,280	0.0	0	32,584	32,584	0.0	0.00	1.63
Total	169,592,442	192,033,852	22,441,410	13.2	2,010,865	2,214,171	203,306	10.1	1.19	1.15

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,780,834	2,011,254	230,420	12.9	County	53.12	50.05	0.004	0.004
(-) TIF Tax Capacity	46,209	50,840	4,631	10.0	City/Town	30.34	28.16	0.015	0.015
(-) FD Contrib Tax Cap	2,248	2,718	470	20.9	School District	20.62	20.98	0.859	1.218
(=) Taxable Tax Capacity	1,732,378	1,957,697	225,319	13.0	Special District	1.69	1.62	0.000	0.000
FD Distrib Tax Cap	2,249	2,718	469	20.8	Total	105.77	100.81	0.878	1.237

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	84,500	93,000	8,500	10.1	672	764	92	13.8	0.79	0.82
Res Hmstd: Avg Val	126,600	139,300	12,700	10.0	1,192	1,330	138	11.6	0.94	0.95
Res Hmstd: Hi Val	168,800	185,800	17,000	10.1	1,713	1,898	185	10.8	1.01	1.02
Res Hmstd: Ex-Hi Val	253,300	278,800	25,500	10.1	2,757	3,034	277	10.0	1.09	1.09
Apartment (Mkt rate)	300,000	319,600	19,600	6.5	4,230	4,423	193	4.6	1.41	1.38
Seas Rec: Lo Val	50,000	58,000	8,000	16.0	631	652	20	3.2	1.26	1.12
Seas Rec: Hi Val	150,000	173,900	23,900	15.9	2,120	2,123	2	0.1	1.41	1.22
Comm/Ind: Lo Val	150,000	162,600	12,600	8.4	3,662	3,986	325	8.9	2.44	2.45
Comm/Ind: Med Val	300,000	325,100	25,100	8.4	8,500	9,104	604	7.1	2.83	2.80
Comm/Ind: Hi Val	1,000,000	1,083,800	83,800	8.4	31,079	33,000	1,921	6.2	3.11	3.04

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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 Hmstd: Exist	169,148,772	188,863,870	19,715,098	11.7	1,859,032	2,085,582	226,549	12.2	1.10	1.10
ResNonHm 1 Exist	9,581,806	11,295,101	1,713,295	17.9	115,348	134,143	18,796	16.3	1.20	1.19
ResNonHm23 Exist	3,986,549	4,693,211	706,662	17.7	59,622	68,424	8,802	14.8	1.50	1.46
Apartments Exist	14,491,911	15,133,869	641,957	4.4	220,395	219,513	-882	-0.4	1.52	1.45
Seas Rec: Exist	384,402	427,483	43,081	11.2	5,081	5,035	-46	-0.9	1.32	1.18
Com/Ind Lo Exist	3,738,307	3,902,870	164,563	4.4	98,039	99,720	1,681	1.7	2.62	2.56
Com/Ind Hi Exist	35,264,819	37,674,181	2,409,361	6.8	1,214,743	1,259,656	44,913	3.7	3.44	3.34
Publ U: Elec Gen	179,977	185,376	5,399	3.0	3,990	4,000	10	0.3	2.22	2.16
Publ U: Other	2,223,960	2,290,679	66,719	3.0	76,000	76,073	73	0.1	3.42	3.32
AgHm House Exist	1,177,821	1,309,802	131,981	11.2	10,106	11,509	1,403	13.9	0.86	0.88
AgHm Land: Exist	1,253,025	1,399,983	146,957	11.7	4,695	5,218	523	11.1	0.37	0.37
Ag NonHm: Exist	836,527	947,376	110,849	13.3	7,573	8,274	702	9.3	0.91	0.87
Res Hmstd	0	3,597,813	3,597,813	0.0	0	40,461	40,461	0.0	0.00	1.12
All Other NewCon	0	2,223,956	2,223,956	0.0	0	44,041	44,041	0.0	0.00	1.98
Total	242,267,877	273,945,570	31,677,692	13.1	3,674,623	4,061,649	387,025	10.5	1.52	1.48

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	2,875,304	3,230,787	355,483	12.4	County	39.14	36.42	0.009	0.008
(-) TIF Tax Capacity	189,422	206,426	17,004	9.0	City/Town	34.79	33.23	0.093	0.096
(-) FD Contrib Tax Cap	261,412	272,656	11,244	4.3	School District	23.18	23.74	1.281	1.535
(=) Taxable Tax Capacity	2,424,470	2,751,705	327,235	13.5	Special District	6.73	6.44	0.000	0.000
FD Distrib Tax Cap	261,414	272,656	11,242	4.3	Total	103.85	99.83	1.383	1.639

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax			Effectiv Tax Rates		
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Pctg Chng	Base	Alter	
Res Hmstd: Lo Val	149,200	166,600	11.7	1,518	1,714	196	12.9	1.02	1.03
Res Hmstd: Avg Val	223,600	249,700	11.7	2,460	2,754	294	12.0	1.10	1.10
Res Hmstd: Hi Val	298,100	332,800	11.6	3,404	3,795	391	11.5	1.14	1.14
Res Hmstd: Ex-Hi Val	447,300	499,400	11.6	5,264	5,804	540	10.3	1.18	1.16
Apartment (Mkt rate)	300,000	313,300	4.4	4,309	4,423	114	2.6	1.44	1.41
Comm/Ind: Lo Val	150,000	160,200	6.8	3,883	4,119	236	6.1	2.59	2.57
Comm/Ind: Med Val	300,000	320,500	6.8	8,992	9,420	428	4.8	3.00	2.94
Comm/Ind: Hi Val	1,000,000	1,068,300	6.8	32,831	34,148	1,317	4.0	3.28	3.20

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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 Hmstd: Exist	3,774,880	4,079,281	304,401	8.1	44,217	48,128	3,911	8.8	1.17	1.18
ResNonHm 1 Exist	285,632	315,295	29,664	10.4	4,057	4,426	369	9.1	1.42	1.40
ResNonHm23 Exist	101,936	112,203	10,267	10.1	1,680	1,813	134	8.0	1.65	1.62
Apartments Exist	341,158	360,461	19,304	5.7	5,747	5,704	-43	-0.7	1.68	1.58
Seas Rec: Exist	108,387	124,633	16,245	15.0	1,607	1,580	-27	-1.7	1.48	1.27
Com/Ind Lo Exist	505,294	519,098	13,804	2.7	14,126	14,271	144	1.0	2.80	2.75
Com/Ind Hi Exist	747,330	784,078	36,748	4.9	24,040	24,697	657	2.7	3.22	3.15
Publ U: Elec Gen	21,722	22,373	652	3.0	433	445	12	2.9	1.99	1.99
Publ U: Other	96,039	98,920	2,881	3.0	3,556	3,613	58	1.6	3.70	3.65
AgHm House Exist	17,228	18,696	1,469	8.5	201	221	20	9.7	1.17	1.18
AgHm Land: Exist	27,625	30,300	2,675	9.7	194	208	14	7.1	0.70	0.68
Ag NonHm: Exist	26,531	29,379	2,848	10.7	359	383	24	6.8	1.35	1.30
Res Hmstd	0	86,137	86,137	0.0	0	1,089	1,089	0.0	0.00	1.26
All Other NewCon	0	72,129	72,129	0.0	0	1,705	1,705	0.0	0.00	2.36
Total	6,053,762	6,652,985	599,222	9.9	100,216	108,282	8,066	8.0	1.66	1.63

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	72,661	79,297	6,636	9.1	County	58.82	55.52	0.000	0.000
(-) TIF Tax Capacity	4,047	4,308	260	6.4	City/Town	51.33	47.81	0.043	0.045
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.93	22.79	0.822	1.236
(=) Taxable Tax Capacity	68,614	74,989	6,376	9.3	Special District	2.91	2.79	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	133.99	128.90	0.865	1.281

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	56,200	60,700	8.0	577	617	41	7.0	1.03	1.02
Res Hmstd: Avg Val	84,200	91,000	8.1	904	999	95	10.5	1.07	1.10
Res Hmstd: Hi Val	112,300	121,400	8.1	1,331	1,457	127	9.5	1.18	1.20
Res Hmstd: Ex-Hi Val	168,500	182,100	8.1	2,183	2,372	189	8.7	1.30	1.30
Apartment (Mkt rate)	300,000	317,000	5.7	5,284	5,514	230	4.3	1.76	1.74
Comm/Ind: Lo Val	150,000	157,400	4.9	4,295	4,503	208	4.9	2.86	2.86
Comm/Ind: Med Val	300,000	314,800	4.9	9,978	10,352	374	3.7	3.33	3.29
Comm/Ind: Hi Val	1,000,000	1,049,200	4.9	36,499	37,641	1,141	3.1	3.65	3.59

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NORTHWEST 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 Hmstd: Exist	4,076,138	4,558,172	482,034	11.8	33,125	38,066	4,942	14.9	0.81	0.84
ResNonHm 1 Exist	259,900	289,035	29,135	11.2	2,655	2,975	320	12.1	1.02	1.03
ResNonHm23 Exist	75,855	84,504	8,649	11.4	881	975	94	10.7	1.16	1.15
Apartments Exist	9,119	10,006	886	9.7	99	107	8	8.3	1.08	1.07
Seas Rec: Exist	2,528,909	2,929,867	400,958	15.9	29,113	28,655	-458	-1.6	1.15	0.98
Com/Ind Lo Exist	121,431	124,606	3,175	2.6	2,731	2,784	53	2.0	2.25	2.23
Com/Ind Hi Exist	125,832	130,443	4,611	3.7	3,825	3,929	104	2.7	3.04	3.01
Publ U: Elec Gen	393	404	12	3.0	5	6	0	4.5	1.38	1.41
Publ U: Other	451,680	465,230	13,550	3.0	13,869	14,804	935	6.7	3.07	3.18
AgHm House Exist	1,175,714	1,305,372	129,658	11.0	9,587	11,132	1,545	16.1	0.82	0.85
AgHm Land: Exist	4,018,250	4,413,944	395,693	9.8	19,893	22,132	2,238	11.3	0.50	0.50
Ag NonHm: Exist	2,253,837	2,531,853	278,016	12.3	22,185	24,429	2,244	10.1	0.98	0.96
Res Hmstd	0	158,050	158,050	0.0	0	1,453	1,453	0.0	0.00	0.92
All Other NewCon	0	160,794	160,794	0.0	0	1,602	1,602	0.0	0.00	1.00
Total	15,097,058	17,162,281	2,065,222	13.7	137,967	153,047	15,080	10.9	0.91	0.89

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	141,900	161,382	19,482	13.7	County	55.63	52.89	0.000	0.000
(-) TIF Tax Capacity	47	51	5	10.1	City/Town	16.22	15.20	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.25	18.47	0.949	1.370
(=) Taxable Tax Capacity	141,854	161,330	19,477	13.7	Special District	3.25	3.06	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	92.35	89.62	0.949	1.370

**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	88,600	99,100	11.9	610	741	131	21.5	0.69	0.75	
Res Hmstd: Avg Val	132,800	148,500	11.8	1,099	1,296	196	17.8	0.83	0.87	
Res Hmstd: Hi Val	177,000	197,900	11.8	1,589	1,850	261	16.4	0.90	0.94	
Res Hmstd: Ex-Hi Val	265,500	296,900	11.8	2,570	2,962	392	15.3	0.97	1.00	
Seas Rec: Lo Val	50,000	57,900	15.8	564	586	22	3.8	1.13	1.01	
Seas Rec: Hi Val	150,000	173,800	15.9	1,919	1,927	8	0.4	1.28	1.11	
Comm/Ind: Lo Val	150,000	155,500	3.7	3,370	3,519	149	4.4	2.25	2.26	
Comm/Ind: Med Val	300,000	311,000	3.7	7,817	8,090	273	3.5	2.61	2.60	
Comm/Ind: Hi Val	1,000,000	1,036,600	3.7	28,566	29,415	849	3.0	2.86	2.84	

House Research

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 Hmstd: Exist	2,885,121	3,201,274	316,153	11.0	29,177	32,520	3,342	11.5	1.01	1.02
ResNonHm 1 Exist	287,919	329,181	41,261	14.3	3,586	4,069	483	13.5	1.25	1.24
ResNonHm23 Exist	108,770	123,422	14,652	13.5	1,656	1,863	207	12.5	1.52	1.51
Apartments Exist	195,993	212,374	16,381	8.4	3,250	3,153	-97	-3.0	1.66	1.48
Seas Rec: Exist	1,307,052	1,513,911	206,859	15.8	16,600	16,176	-424	-2.6	1.27	1.07
Com/Ind Lo Exist	426,449	438,231	11,783	2.8	11,514	11,650	136	1.2	2.70	2.66
Com/Ind Hi Exist	763,316	795,021	31,706	4.2	26,279	27,097	818	3.1	3.44	3.41
Publ U: Elec Gen	817	841	25	3.0	23	22	-1	-4.3	2.85	2.65
Publ U: Other	77,141	79,456	2,314	3.0	2,817	2,836	19	0.7	3.65	3.57
AgHm House Exist	23,475	26,138	2,663	11.3	241	264	23	9.4	1.03	1.01
AgHm Land: Exist	25,411	28,505	3,093	12.2	108	116	7	6.5	0.43	0.41
Ag NonHm: Exist	31,458	37,178	5,720	18.2	315	361	47	14.8	1.00	0.97
Res Hmstd	0	80,701	80,701	0.0	0	862	862	0.0	0.00	1.07
All Other NewCon	0	99,068	99,068	0.0	0	1,762	1,762	0.0	0.00	1.78
Total	6,132,922	6,965,302	832,380	13.6	95,567	102,751	7,184	7.5	1.56	1.48

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	72,878	81,802	8,924	12.2	47.56	44.97	0.000	0.000	
(-) TIF Tax Capacity	3,070	3,275	205	6.7	41.73	40.05	0.012	0.013	
(-) FD Contrib Tax Cap	0	0	0	0.0	21.08	20.60	0.658	1.020	
(=) Taxable Tax Capacity	69,809	78,528	8,719	12.5	0.88	0.82	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	111.25 106.44	0.670	1.033	

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	71,700	79,600	7,900	11.0	559	629	70	12.5	0.78	0.79
Res Hmstd: Avg Val	107,500	119,300	11,800	11.0	992	1,128	136	13.7	0.92	0.95
Res Hmstd: Hi Val	143,300	159,000	15,700	11.0	1,447	1,627	181	12.5	1.01	1.02
Res Hmstd: Ex-Hi Val	215,100	238,700	23,600	11.0	2,358	2,630	271	11.5	1.10	1.10
Apartment (Mkt rate)	300,000	325,100	25,100	8.4	4,373	4,661	288	6.6	1.46	1.43
Comm/Ind: Lo Val	150,000	156,200	6,200	4.1	3,754	3,887	133	3.5	2.50	2.49
Comm/Ind: Med Val	300,000	312,500	12,500	4.2	8,726	8,954	228	2.6	2.91	2.87
Comm/Ind: Hi Val	1,000,000	1,041,500	41,500	4.2	31,927	32,586	659	2.1	3.19	3.13

House Research

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NORTH 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 Hmstd: Exist	4,787,342	5,387,458	600,116	12.5	38,457	43,903	5,447	14.2	0.80	0.81
ResNonHm 1 Exist	328,917	370,476	41,559	12.6	3,320	3,719	399	12.0	1.01	1.00
ResNonHm23 Exist	77,033	85,803	8,770	11.4	956	1,065	109	11.4	1.24	1.24
Apartments Exist	10,732	11,373	641	6.0	132	140	8	6.0	1.23	1.23
Seas Rec: Exist	3,916,168	4,541,352	625,184	16.0	43,365	41,832	-1,533	-3.5	1.11	0.92
Com/Ind Lo Exist	163,416	173,377	9,961	6.1	3,539	3,702	163	4.6	2.17	2.14
Com/Ind Hi Exist	123,506	132,115	8,609	7.0	3,476	3,687	211	6.1	2.81	2.79
Publ U: Elec Gen	3,501	3,606	105	3.0	77	72	-5	-6.6	2.21	2.00
Publ U: Other	350,144	360,648	10,504	3.0	11,257	11,498	241	2.1	3.21	3.19
AgHm House Exist	865,474	969,241	103,767	12.0	7,793	8,560	767	9.8	0.90	0.88
AgHm Land: Exist	1,395,496	1,515,751	120,255	8.6	6,149	6,418	270	4.4	0.44	0.42
Ag NonHm: Exist	639,589	743,720	104,131	16.3	6,535	7,265	729	11.2	1.02	0.98
Res Hmstd	0	185,757	185,757	0.0	0	1,727	1,727	0.0	0.00	0.93
All Other NewCon	0	190,992	190,992	0.0	0	2,012	2,012	0.0	0.00	1.05
Total	12,661,319	14,671,669	2,010,350	15.9	125,056	135,600	10,544	8.4	0.99	0.92

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	126,686	146,247	19,560	15.4	County	51.45	48.22	0.000	0.000
(-) TIF Tax Capacity	31	36	5	14.4	City/Town	15.55	14.42	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.55	22.32	0.627	0.987
(=) Taxable Tax Capacity	126,655	146,211	19,556	15.4	Special District	0.91	0.82	0.000	0.000
FD Distrib Tax Cap	0	0	0	20.8	Total	90.45	85.78	0.627	0.987

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	90,600	102,000	12.6	585	695	110	18.7	0.65	0.68	
Res Hmstd: Avg Val	135,900	152,900	12.5	1,064	1,228	163	15.3	0.78	0.80	
Res Hmstd: Hi Val	181,100	203,800	12.5	1,542	1,760	218	14.1	0.85	0.86	
Res Hmstd: Ex-Hi Val	271,700	305,800	12.6	2,500	2,828	328	13.1	0.92	0.92	
Seas Rec: Lo Val	50,000	58,000	16.0	555	564	10	1.8	1.11	0.97	
Seas Rec: Hi Val	150,000	173,900	15.9	1,891	1,861	-29	-1.5	1.26	1.07	
Comm/Ind: Lo Val	150,000	160,500	7.0	3,280	3,510	231	7.0	2.19	2.19	
Comm/Ind: Med Val	300,000	320,900	7.0	7,621	8,040	419	5.5	2.54	2.51	
Comm/Ind: Hi Val	1,000,000	1,069,700	7.0	27,881	29,186	1,305	4.7	2.79	2.73	

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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 Hmstd: Exist	2,088,481	2,249,800	161,319	7.7	16,833	18,407	1,574	9.4	0.81	0.82
ResNonHm 1 Exist	172,563	197,218	24,655	14.3	2,595	2,896	301	11.6	1.50	1.47
ResNonHm23 Exist	47,380	53,733	6,353	13.4	873	964	91	10.4	1.84	1.79
Apartments Exist	119,120	124,786	5,666	4.8	2,252	2,075	-178	-7.9	1.89	1.66
Seas Rec: Exist	161,037	182,594	21,557	13.4	2,337	2,314	-24	-1.0	1.45	1.27
Com/Ind Lo Exist	271,373	281,530	10,158	3.7	8,172	8,238	66	0.8	3.01	2.93
Com/Ind Hi Exist	339,063	367,335	28,271	8.3	13,549	14,102	553	4.1	4.00	3.84
Publ U: Elec Gen	184,740	190,282	5,542	3.0	4,248	4,335	87	2.0	2.30	2.28
Publ U: Other	106,389	109,581	3,192	3.0	3,826	3,862	35	0.9	3.60	3.52
AgHm House Exist	5,123	5,536	412	8.0	46	53	7	15.8	0.89	0.95
AgHm Land: Exist	3,395	3,759	364	10.7	11	13	2	14.0	0.33	0.34
Ag NonHm: Exist	40,125	46,192	6,067	15.1	551	621	70	12.8	1.37	1.34
Res Hmstd	0	25,392	25,392	0.0	0	231	231	0.0	0.00	0.91
All Other NewCon	0	29,978	29,978	0.0	0	659	659	0.0	0.00	2.20
Total	3,538,789	3,867,715	328,925	9.3	55,294	58,770	3,476	6.3	1.56	1.52

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	43,426	47,109	3,682	8.5	57.40	52.79	0.000	0.000	
(-) TIF Tax Capacity	1,529	1,661	132	8.6	67.45	64.96	0.030	0.032	
(-) FD Contrib Tax Cap	1,586	1,936	350	22.1	10.47	11.77	0.676	0.991	
(=) Taxable Tax Capacity	40,312	43,512	3,200	7.9	2.35	2.06	0.000	0.000	
FD Distrib Tax Cap	1,712	2,069	357	20.8	Total	137.66	131.57	0.706	1.022

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	50,300	54,200	3,900	7.8	212	237	25	11.8	0.42	0.44
Res Hmstd: Avg Val	75,400	81,200	5,800	7.7	475	537	62	13.2	0.63	0.66
Res Hmstd: Hi Val	100,500	108,300	7,800	7.8	857	946	88	10.3	0.85	0.87
Res Hmstd: Ex-Hi Val	150,800	162,400	11,600	7.7	1,631	1,761	131	8.0	1.08	1.08
Apartment (Mkt rate)	300,000	314,300	14,300	4.8	5,374	5,491	116	2.2	1.79	1.75
Comm/Ind: Lo Val	150,000	162,500	12,500	8.3	4,388	4,751	362	8.3	2.93	2.92
Comm/Ind: Med Val	300,000	325,000	25,000	8.3	10,204	10,876	672	6.6	3.40	3.35
Comm/Ind: Hi Val	1,000,000	1,083,400	83,400	8.3	37,345	39,466	2,121	5.7	3.73	3.64

House Research

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TACONITE 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 Hmstd: Exist	3,770,344	4,232,294	461,950	12.3	22,906	26,866	3,961	17.3	0.61	0.63
ResNonHm 1 Exist	226,475	260,961	34,486	15.2	2,218	2,524	306	13.8	0.98	0.97
ResNonHm23 Exist	32,074	36,677	4,603	14.4	382	432	49	12.9	1.19	1.18
Apartments Exist	3,957	4,115	158	4.0	48	48	0	0.3	1.21	1.16
Seas Rec: Exist	3,342,879	3,882,766	539,887	16.2	38,817	37,857	-960	-2.5	1.16	0.98
Com/Ind Lo Exist	73,856	77,712	3,857	5.2	1,718	1,777	59	3.4	2.33	2.29
Com/Ind Hi Exist	118,555	124,522	5,967	5.0	3,731	3,824	93	2.5	3.15	3.07
Publ U: Elec Gen	712	733	21	3.0	14	14	0	1.3	2.00	1.97
Publ U: Other	249,293	256,771	7,479	3.0	7,652	7,815	163	2.1	3.07	3.04
AgHm House Exist	161,247	183,569	22,323	13.8	651	809	158	24.3	0.40	0.44
AgHm Land: Exist	185,332	211,273	25,941	14.0	325	379	54	16.6	0.18	0.18
Ag NonHm: Exist	439,383	521,913	82,530	18.8	4,161	4,677	516	12.4	0.95	0.90
Res Hmstd	0	88,072	88,072	0.0	0	613	613	0.0	0.00	0.70
All Other NewCon	0	100,200	100,200	0.0	0	1,056	1,056	0.0	0.00	1.05
Total	8,604,105	9,981,577	1,377,472	16.0	82,623	88,691	6,068	7.3	0.96	0.89

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	89,543	103,151	13,608	15.2	County	59.61	54.86	0.000	0.000	
(-) TIF Tax Capacity	264	268	4	1.5	City/Town	16.27	15.26	0.000	0.000	
(-) FD Contrib Tax Cap	662	782	120	18.1	School District	10.88	11.88	0.419	0.809	
(=) Taxable Tax Capacity	88,616	102,101	13,485	15.2	Special District	2.61	2.42	0.000	0.000	
FD Distrib Tax Cap	537	648	112	20.8	Total	89.36	84.41	0.419	0.809	

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	91,900	103,200	12.3	280	385	105	37.5	0.30	0.37	
Res Hmstd: Avg Val	137,800	154,700	12.3	751	908	157	20.9	0.54	0.59	
Res Hmstd: Hi Val	183,700	206,200	12.2	1,222	1,431	209	17.1	0.66	0.69	
Res Hmstd: Ex-Hi Val	275,600	309,400	12.3	2,164	2,478	314	14.5	0.79	0.80	
Seas Rec: Lo Val	50,000	58,100	16.2	549	557	8	1.5	1.10	0.96	
Seas Rec: Hi Val	150,000	174,200	16.1	1,874	1,841	-33	-1.8	1.25	1.06	
Comm/Ind: Lo Val	150,000	157,500	5.0	3,306	3,453	147	4.4	2.20	2.19	
Comm/Ind: Med Val	300,000	315,100	5.0	7,693	7,947	255	3.3	2.56	2.52	
Comm/Ind: Hi Val	1,000,000	1,050,300	5.0	28,165	28,915	750	2.7	2.82	2.75	

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DULUTH AREA

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 Hmstd: Exist	4,239,325	4,675,338	436,012	10.3	43,301	47,004	3,703	8.6	1.02	1.01
ResNonHm 1 Exist	342,238	377,997	35,759	10.4	4,088	4,371	283	6.9	1.19	1.16
ResNonHm23 Exist	157,070	173,007	15,937	10.1	2,314	2,454	140	6.0	1.47	1.42
Apartments Exist	269,411	291,891	22,480	8.3	3,963	3,992	30	0.7	1.47	1.37
Seas Rec: Exist	86,681	94,358	7,677	8.9	1,192	1,120	-71	-6.0	1.37	1.19
Com/Ind Lo Exist	202,988	208,644	5,657	2.8	5,130	5,102	-27	-0.5	2.53	2.45
Com/Ind Hi Exist	724,099	797,442	73,343	10.1	24,114	25,599	1,485	6.2	3.33	3.21
Publ U: Elec Gen	461	475	14	3.0	11	10	0	-2.1	2.29	2.18
Publ U: Other	110,770	114,103	3,334	3.0	3,680	3,659	-21	-0.6	3.32	3.21
AgHm House Exist	14,154	16,029	1,875	13.2	139	157	18	13.1	0.98	0.98
AgHm Land: Exist	12,668	14,381	1,713	13.5	51	54	3	6.3	0.40	0.38
Ag NonHm: Exist	19,737	22,818	3,081	15.6	219	237	18	8.3	1.11	1.04
Res Hmstd	0	81,656	81,656	0.0	0	923	923	0.0	0.00	1.13
All Other NewCon	0	67,420	67,420	0.0	0	1,299	1,299	0.0	0.00	1.93
Total	6,179,602	6,935,558	755,956	12.2	88,201	95,984	7,783	8.8	1.43	1.38

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	72,189	80,793	8,604	11.9	County	69.21	64.22	0.000	0.000	
(-) TIF Tax Capacity	7,139	7,966	827	11.6	City/Town	24.12	21.66	0.000	0.000	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.57	13.84	0.735	1.061	
(=) Taxable Tax Capacity	65,050	72,827	7,777	12.0	Special District	5.12	5.34	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	112.02	105.06	0.735	1.061	

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	91,900	101,400	10.3	807	892	85	10.5	0.88	0.88	
Res Hmstd: Avg Val	137,800	152,000	10.3	1,396	1,523	126	9.0	1.01	1.00	
Res Hmstd: Hi Val	183,600	202,500	10.3	1,984	2,152	168	8.5	1.08	1.06	
Res Hmstd: Ex-Hi Val	275,500	303,800	10.3	3,164	3,415	251	7.9	1.15	1.12	
Apartment (Mkt rate)	300,000	325,000	8.3	4,421	4,613	192	4.3	1.47	1.42	
Comm/Ind: Lo Val	150,000	165,200	10.1	3,781	4,148	367	9.7	2.52	2.51	
Comm/Ind: Med Val	300,000	330,400	10.1	8,785	9,462	677	7.7	2.93	2.86	
Comm/Ind: Hi Val	1,000,000	1,101,300	10.1	32,139	34,261	2,122	6.6	3.21	3.11	

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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 Hmstd: Exist	2,849,294	3,209,342	360,048	12.6	35,616	38,687	3,071	8.6	1.25	1.21
ResNonHm 1 Exist	225,561	248,939	23,378	10.4	3,236	3,380	144	4.5	1.43	1.36
ResNonHm23 Exist	92,567	102,592	10,025	10.8	1,694	1,766	72	4.2	1.83	1.72
Apartments Exist	180,880	197,371	16,491	9.1	3,224	3,023	-201	-6.2	1.78	1.53
Seas Rec: Exist	55,892	64,586	8,695	15.6	979	971	-7	-0.7	1.75	1.50
Com/Ind Lo Exist	265,134	280,608	15,474	5.8	7,661	7,710	49	0.6	2.89	2.75
Com/Ind Hi Exist	448,421	512,653	64,232	14.3	17,026	18,489	1,464	8.6	3.80	3.61
Publ U: Elec Gen	1,072	1,104	32	3.0	31	31	0	-1.3	2.92	2.80
Publ U: Other	79,477	81,861	2,384	3.0	3,031	2,974	-57	-1.9	3.81	3.63
AgHm House Exist	62,483	70,760	8,277	13.2	719	793	74	10.3	1.15	1.12
AgHm Land: Exist	50,973	57,661	6,689	13.1	249	260	11	4.5	0.49	0.45
Ag NonHm: Exist	30,942	37,619	6,677	21.6	412	463	52	12.5	1.33	1.23
Res Hmstd	0	145,849	145,849	0.0	0	1,889	1,889	0.0	0.00	1.29
All Other NewCon	0	77,169	77,169	0.0	0	1,671	1,671	0.0	0.00	2.17
Total	4,342,693	5,088,114	745,421	17.2	73,878	82,108	8,230	11.1	1.70	1.61

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	50,493	58,798	8,305	16.4		61.64	56.77	0.010	0.009
(-) TIF Tax Capacity	2,285	2,609	324	14.2	City/Town	46.06	41.75	0.028	0.028
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	28.39	27.21	0.501	0.852
(=) Taxable Tax Capacity	48,207	56,189	7,981	16.6	Special District	1.12	1.07	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	137.21	126.81	0.540	0.888

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	88,100	99,200	12.6	963	1,063	100	10.3	1.09	1.07	
Res Hmstd: Avg Val	132,200	148,900	12.6	1,632	1,782	150	9.2	1.23	1.20	
Res Hmstd: Hi Val	176,200	198,500	12.7	2,299	2,500	201	8.7	1.30	1.26	
Res Hmstd: Ex-Hi Val	264,300	297,700	12.6	3,635	3,935	300	8.3	1.38	1.32	
Apartment (Mkt rate)	300,000	327,400	9.1	5,307	5,480	173	3.3	1.77	1.67	
Comm/Ind: Lo Val	150,000	171,500	14.3	4,318	4,904	585	13.6	2.88	2.86	
Comm/Ind: Med Val	300,000	343,000	14.3	10,049	11,137	1,088	10.8	3.35	3.25	
Comm/Ind: Hi Val	1,000,000	1,143,200	14.3	36,793	40,221	3,427	9.3	3.68	3.52	

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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 Hmstd: Exist	4,528,498	5,152,370	623,872	13.8	45,748	51,154	5,406	11.8	1.01	0.99
ResNonHm 1 Exist	311,526	348,605	37,079	11.9	3,589	3,854	265	7.4	1.15	1.11
ResNonHm23 Exist	89,825	99,507	9,682	10.8	1,287	1,367	81	6.3	1.43	1.37
Apartments Exist	3,781	4,127	346	9.1	50	53	2	4.7	1.33	1.28
Seas Rec: Exist	1,164,322	1,368,162	203,839	17.5	15,289	15,163	-126	-0.8	1.31	1.11
Com/Ind Lo Exist	84,729	90,839	6,110	7.2	2,080	2,149	69	3.3	2.45	2.37
Com/Ind Hi Exist	59,569	67,689	8,120	13.6	1,939	2,123	183	9.5	3.26	3.14
Publ U: Elec Gen	4,946	5,095	148	3.0	104	100	-4	-4.2	2.10	1.95
Publ U: Other	160,534	165,350	4,816	3.0	5,471	5,448	-23	-0.4	3.41	3.29
AgHm House Exist	1,021,661	1,157,278	135,617	13.3	9,567	10,576	1,009	10.6	0.94	0.91
AgHm Land: Exist	948,887	1,047,368	98,481	10.4	3,747	3,782	35	0.9	0.39	0.36
Ag NonHm: Exist	364,596	434,884	70,288	19.3	3,970	4,338	368	9.3	1.09	1.00
Res Hmstd	0	167,590	167,590	0.0	0	1,801	1,801	0.0	0.00	1.07
All Other NewCon	0	135,389	135,389	0.0	0	1,487	1,487	0.0	0.00	1.10
Total	8,742,874	10,244,252	1,501,378	17.2	92,840	103,395	10,555	11.4	1.06	1.01

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	86,102	100,856	14,754	17.1	62.44	57.31	0.021	0.018	
(-) TIF Tax Capacity	85	98	13	15.3	19.08	17.74	0.000	0.000	
(-) FD Contrib Tax Cap	0	0	0	0.0	26.34	24.85	0.510	0.875	
(=) Taxable Tax Capacity	86,017	100,758	14,741	17.1	0.92	0.84	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	108.78	100.75	0.531	0.894

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	103,600	117,900	13.8	903	1,027	124	13.7	0.87	0.87	
Res Hmstd: Avg Val	155,400	176,800	13.8	1,540	1,726	185	12.0	0.99	0.98	
Res Hmstd: Hi Val	207,100	235,600	13.8	2,177	2,424	247	11.3	1.05	1.03	
Res Hmstd: Ex-Hi Val	310,800	353,600	13.8	3,453	3,824	371	10.7	1.11	1.08	
Seas Rec: Lo Val	50,000	58,800	17.6	646	660	14	2.2	1.29	1.12	
Seas Rec: Hi Val	150,000	176,300	17.5	2,165	2,153	-13	-0.6	1.44	1.22	
Comm/Ind: Lo Val	150,000	170,400	13.6	3,677	4,172	494	13.4	2.45	2.45	
Comm/Ind: Med Val	300,000	340,900	13.6	8,554	9,481	927	10.8	2.85	2.78	
Comm/Ind: Hi Val	1,000,000	1,136,300	13.6	31,312	34,248	2,936	9.4	3.13	3.01	

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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 Hmstd: Exist	9,822,179	10,760,814	938,635	9.6	106,178	118,890	12,711	12.0	1.08	1.10
ResNonHm 1 Exist	592,929	632,057	39,128	6.6	7,259	7,798	540	7.4	1.22	1.23
ResNonHm23 Exist	278,956	299,135	20,180	7.2	4,188	4,497	309	7.4	1.50	1.50
Apartments Exist	813,491	876,003	62,512	7.7	12,325	12,590	264	2.1	1.52	1.44
Seas Rec: Exist	65,740	73,992	8,252	12.6	942	967	25	2.6	1.43	1.31
Com/Ind Lo Exist	605,569	627,892	22,323	3.7	15,763	16,175	412	2.6	2.60	2.58
Com/Ind Hi Exist	1,906,875	2,048,429	141,554	7.4	64,243	68,298	4,054	6.3	3.37	3.33
Publ U: Elec Gen	628,450	647,304	18,854	3.0	13,969	14,153	184	1.3	2.22	2.19
Publ U: Other	376,370	387,661	11,291	3.0	12,491	12,715	224	1.8	3.32	3.28
AgHm House Exist	128,968	141,268	12,301	9.5	1,373	1,562	189	13.8	1.06	1.11
AgHm Land: Exist	108,640	118,098	9,458	8.7	456	492	36	8.0	0.42	0.42
Ag NonHm: Exist	97,086	114,998	17,912	18.4	1,045	1,214	168	16.1	1.08	1.06
Res Hmstd	0	624,831	624,831	0.0	0	7,302	7,302	0.0	0.00	1.17
All Other NewCon	0	238,640	238,640	0.0	0	5,403	5,403	0.0	0.00	2.26
Total	15,425,252	17,591,122	2,165,869	14.0	240,232	272,054	31,822	13.2	1.56	1.55

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	188,671	213,024	24,354	12.9	County	43.83	42.35	0.000	0.000	
(-) TIF Tax Capacity	10,829	12,145	1,316	12.2	City/Town	39.66	37.64	0.028	0.028	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.66	26.64	0.994	1.324	
(=) Taxable Tax Capacity	177,842	200,879	23,038	13.0	Special District	2.39	2.34	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	111.55	108.98	1.022	1.353	

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	104,600	114,600	9,000	9.6	995	1,135	139	14.0	0.95	0.99
Res Hmstd: Avg Val	156,800	171,800	15,000	9.6	1,678	1,887	209	12.4	1.07	1.10
Res Hmstd: Hi Val	209,000	229,000	20,000	9.6	2,361	2,639	278	11.8	1.13	1.15
Res Hmstd: Ex-Hi Val	313,600	343,600	30,000	9.6	3,728	4,146	418	11.2	1.19	1.21
Apartment (Mkt rate)	300,000	323,100	23,100	7.7	4,490	4,838	349	7.8	1.50	1.50
Comm/Ind: Lo Val	150,000	161,100	11,100	7.4	3,813	4,160	346	9.1	2.54	2.58
Comm/Ind: Med Val	300,000	322,300	22,300	7.4	8,847	9,519	672	7.6	2.95	2.95
Comm/Ind: Hi Val	1,000,000	1,074,200	74,200	7.4	32,336	34,514	2,179	6.7	3.23	3.21

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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 Hmstd: Exist	5,520,828	6,199,375	678,546	12.3	49,026	56,932	7,907	16.1	0.89	0.92
ResNonHm 1 Exist	282,391	324,909	42,518	15.1	2,836	3,303	467	16.5	1.00	1.02
ResNonHm23 Exist	105,298	120,230	14,932	14.2	1,303	1,497	194	14.9	1.24	1.25
Apartments Exist	3,651	3,997	346	9.5	44	49	5	10.5	1.21	1.22
Seas Rec: Exist	669,056	778,367	109,311	16.3	7,938	7,941	3	0.0	1.19	1.02
Com/Ind Lo Exist	127,304	134,591	7,287	5.7	2,827	2,973	146	5.2	2.22	2.21
Com/Ind Hi Exist	122,872	135,704	12,832	10.4	3,524	3,868	344	9.8	2.87	2.85
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	156,496	161,191	4,695	3.0	4,616	4,754	137	3.0	2.95	2.95
AgHm House Exist	1,234,835	1,345,693	110,858	9.0	10,412	11,674	1,262	12.1	0.84	0.87
AgHm Land: Exist	1,474,408	1,578,500	104,093	7.1	6,006	6,318	312	5.2	0.41	0.40
Ag NonHm: Exist	342,310	388,131	45,821	13.4	3,241	3,564	323	10.0	0.95	0.92
Res Hmstd	0	187,209	187,209	0.0	0	1,846	1,846	0.0	0.00	0.99
All Other NewCon	0	111,191	111,191	0.0	0	1,202	1,202	0.0	0.00	1.08
Total	10,039,449	11,469,087	1,429,638	14.2	91,773	105,922	14,149	15.4	0.91	0.92

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	97,766	111,941	14,175	14.5	44.17	42.71	0.000	0.000	
(-) TIF Tax Capacity	230	252	22	9.7	19.23	18.05	0.005	0.005	
(-) FD Contrib Tax Cap	0	0	0	0.0	27.07	27.16	0.742	1.092	
(=) Taxable Tax Capacity	97,536	111,689	14,153	14.5	1.68	1.70	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	92.14	89.62	0.748	1.096

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	128,700	144,500	12.3	1,026	1,211	186	18.1	0.80	0.84	
Res Hmstd: Avg Val	193,000	216,700	12.3	1,724	2,002	278	16.1	0.89	0.92	
Res Hmstd: Hi Val	257,200	288,800	12.3	2,421	2,792	371	15.3	0.94	0.97	
Res Hmstd: Ex-Hi Val	385,900	433,300	12.3	3,819	4,358	539	14.1	0.99	1.01	
Seas Rec: Lo Val	50,000	58,200	16.4	563	589	26	4.6	1.13	1.01	
Seas Rec: Hi Val	150,000	174,500	16.3	1,916	1,935	19	1.0	1.28	1.11	
Comm/Ind: Lo Val	150,000	165,700	10.5	3,336	3,774	438	13.1	2.22	2.28	
Comm/Ind: Med Val	300,000	331,300	10.4	7,746	8,596	850	11.0	2.58	2.59	
Comm/Ind: Hi Val	1,000,000	1,104,400	10.4	28,326	31,105	2,780	9.8	2.83	2.82	

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SOUTHWEST 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 Hmstd: Exist	4,264,399	4,517,992	253,592	5.9	54,338	56,515	2,177	4.0	1.27	1.25
ResNonHm 1 Exist	287,016	314,542	27,527	9.6	4,525	4,846	321	7.1	1.58	1.54
ResNonHm23 Exist	75,493	82,126	6,633	8.8	1,397	1,481	83	6.0	1.85	1.80
Apartments Exist	285,407	292,929	7,523	2.6	5,291	4,945	-347	-6.6	1.85	1.69
Seas Rec: Exist	16,496	18,493	1,998	12.1	325	325	0	0.0	1.97	1.76
Com/Ind Lo Exist	520,873	534,977	14,104	2.7	15,893	15,917	23	0.1	3.05	2.98
Com/Ind Hi Exist	704,636	742,421	37,785	5.4	27,647	28,362	716	2.6	3.92	3.82
Publ U: Elec Gen	3,964	4,083	119	3.0	105	105	0	0.0	2.64	2.56
Publ U: Other	74,364	76,595	2,231	3.0	3,072	3,080	7	0.2	4.13	4.02
AgHm House Exist	19,238	21,164	1,926	10.0	255	276	21	8.2	1.33	1.30
AgHm Land: Exist	39,863	43,754	3,891	9.8	338	355	17	5.0	0.85	0.81
Ag NonHm: Exist	46,635	51,529	4,894	10.5	735	771	36	4.9	1.58	1.50
Res Hmstd	0	90,011	90,011	0.0	0	1,226	1,226	0.0	0.00	1.36
All Other NewCon	0	56,725	56,725	0.0	0	1,497	1,497	0.0	0.00	2.64
Total	6,338,382	6,847,341	508,959	8.0	113,922	119,700	5,777	5.1	1.80	1.75

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	74,532	80,142	5,610	7.5	County	58.50	55.51	0.036	0.032
(-) TIF Tax Capacity	3,615	3,809	194	5.4	City/Town	62.83	58.08	0.036	0.037
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.90	20.38	1.115	1.499
(=) Taxable Tax Capacity	70,917	76,333	5,416	7.6	Special District	1.60	1.55	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	142.84	135.52	1.186	1.569

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	52,000	55,100	3,100	6.0	596	613	16	2.7	1.15	1.11
Res Hmstd: Avg Val	77,900	82,500	4,600	5.9	903	949	47	5.2	1.16	1.15
Res Hmstd: Hi Val	103,800	110,000	6,200	6.0	1,327	1,390	63	4.8	1.28	1.26
Res Hmstd: Ex-Hi Val	155,800	165,100	9,300	6.0	2,178	2,273	95	4.3	1.40	1.38
Apartment (Mkt rate)	300,000	307,900	7,900	2.6	5,712	5,699	-13	-0.2	1.90	1.85
Comm/Ind: Lo Val	150,000	158,000	8,000	5.3	4,542	4,731	189	4.2	3.03	2.99
Comm/Ind: Med Val	300,000	316,100	16,100	5.4	10,539	10,860	321	3.0	3.51	3.44
Comm/Ind: Hi Val	1,000,000	1,053,600	53,600	5.4	38,523	39,453	930	2.4	3.85	3.74

House Research

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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 Hmstd: Exist	2,185,880	2,429,385	243,504	11.1	20,338	22,667	2,329	11.5	0.93	0.93
ResNonHm 1 Exist	225,233	248,293	23,061	10.2	2,449	2,674	225	9.2	1.09	1.08
ResNonHm23 Exist	34,456	37,891	3,435	10.0	472	509	37	7.8	1.37	1.34
Apartments Exist	3,424	3,642	218	6.4	41	43	2	5.7	1.20	1.19
Seas Rec: Exist	425,251	493,668	68,417	16.1	5,773	5,730	-43	-0.8	1.36	1.16
Com/Ind Lo Exist	96,314	100,260	3,946	4.1	2,255	2,310	54	2.4	2.34	2.30
Com/Ind Hi Exist	128,384	132,563	4,179	3.3	3,840	3,888	49	1.3	2.99	2.93
Publ U: Elec Gen	500	515	15	3.0	8	9	0	5.4	1.68	1.72
Publ U: Other	331,784	341,737	9,954	3.0	9,562	9,776	214	2.2	2.88	2.86
AgHm House Exist	1,210,535	1,353,442	142,907	11.8	9,321	10,678	1,357	14.6	0.77	0.79
AgHm Land: Exist	7,482,926	8,274,145	791,219	10.6	38,802	42,772	3,970	10.2	0.52	0.52
Ag NonHm: Exist	3,629,532	4,049,849	420,317	11.6	32,958	35,559	2,601	7.9	0.91	0.88
Res Hmstd	0	74,900	74,900	0.0	0	766	766	0.0	0.00	1.02
All Other NewCon	0	85,353	85,353	0.0	0	859	859	0.0	0.00	1.01
Total	15,754,218	17,625,642	1,871,424	11.9	125,820	138,241	12,420	9.9	0.80	0.78

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	135,503	152,514	17,011	12.6	County	59.59	56.39	0.020	0.019	
(-) TIF Tax Capacity	385	406	22	5.6	City/Town	14.30	13.21	0.000	0.000	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.71	18.52	1.186	1.545	
(=) Taxable Tax Capacity	135,118	152,108	16,990	12.6	Special District	1.48	1.42	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	93.07	89.54	1.206	1.563	

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	80,700	89,700	11.2	549	652	103	18.8	0.68	0.73
Res Hmstd: Avg Val	121,100	134,600	11.1	1,010	1,164	155	15.3	0.83	0.87
Res Hmstd: Hi Val	161,400	179,400	11.2	1,470	1,676	206	14.0	0.91	0.93
Res Hmstd: Ex-Hi Val	242,100	269,100	11.2	2,391	2,700	309	12.9	0.99	1.00
Comm/Ind: Lo Val	150,000	154,900	3.3	3,425	3,530	105	3.1	2.28	2.28
Comm/Ind: Med Val	300,000	309,800	3.3	7,932	8,110	178	2.2	2.64	2.62
Comm/Ind: Hi Val	1,000,000	1,032,500	3.3	28,963	29,479	516	1.8	2.90	2.86

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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 Hmstd: Exist	4,745,871	5,170,243	424,372	8.9	49,812	53,240	3,428	6.9	1.05	1.03
ResNonHm 1 Exist	294,019	333,519	39,500	13.4	3,685	4,028	343	9.3	1.25	1.21
ResNonHm23 Exist	114,811	128,641	13,830	12.0	1,716	1,844	128	7.4	1.49	1.43
Apartments Exist	357,176	392,569	35,393	9.9	5,053	5,120	67	1.3	1.41	1.30
Seas Rec: Exist	16,227	17,800	1,573	9.7	264	253	-10	-3.9	1.63	1.42
Com/Ind Lo Exist	420,383	437,612	17,229	4.1	11,114	11,185	71	0.6	2.64	2.56
Com/Ind Hi Exist	912,401	994,656	82,256	9.0	29,488	30,746	1,258	4.3	3.23	3.09
Publ U: Elec Gen	15,696	16,167	471	3.0	313	303	-11	-3.4	2.00	1.87
Publ U: Other	78,861	81,227	2,366	3.0	2,645	2,619	-26	-1.0	3.35	3.22
AgHm House Exist	12,297	13,501	1,204	9.8	148	157	9	6.2	1.20	1.17
AgHm Land: Exist	23,137	25,554	2,417	10.4	166	174	8	4.8	0.72	0.68
Ag NonHm: Exist	32,186	35,163	2,977	9.2	388	399	11	2.8	1.21	1.13
Res Hmstd	0	143,141	143,141	0.0	0	1,608	1,608	0.0	0.00	1.12
All Other NewCon	0	85,404	85,404	0.0	0	1,601	1,601	0.0	0.00	1.87
Total	7,023,064	7,875,198	852,134	12.1	104,793	113,275	8,482	8.1	1.49	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	83,469	93,192	9,724	11.6	County	48.44	45.19	0.000	0.000
(-) TIF Tax Capacity	4,533	4,945	413	9.1	City/Town	50.25	45.72	0.029	0.030
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.54	14.44	0.957	1.345
(=) Taxable Tax Capacity	78,936	88,247	9,311	11.8	Special District	0.65	0.60	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	113.88	105.94	0.986	1.375

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	70,200	76,500	9.0	588	612	24	4.1	0.84	0.80
Res Hmstd: Avg Val	105,300	114,700	8.9	1,025	1,104	78	7.6	0.97	0.96
Res Hmstd: Hi Val	140,400	153,000	9.0	1,491	1,597	105	7.1	1.06	1.04
Res Hmstd: Ex-Hi Val	210,600	229,400	8.9	2,423	2,580	157	6.5	1.15	1.12
Apartment (Mkt rate)	300,000	329,700	9.9	4,566	4,819	253	5.5	1.52	1.46
Comm/Ind: Lo Val	150,000	163,500	9.0	3,860	4,167	306	7.9	2.57	2.55
Comm/Ind: Med Val	300,000	327,000	9.0	8,958	9,506	548	6.1	2.99	2.91
Comm/Ind: Hi Val	1,000,000	1,090,200	9.0	32,748	34,432	1,683	5.1	3.27	3.16

House Research

SOUTH 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 Hmstd: Exist	1,908,509	2,163,519	255,010	13.4	14,363	16,543	2,180	15.2	0.75	0.76
ResNonHm 1 Exist	173,306	198,272	24,965	14.4	1,558	1,772	214	13.7	0.90	0.89
ResNonHm23 Exist	21,838	24,288	2,450	11.2	242	266	24	9.9	1.11	1.09
Apartments Exist	3,157	3,441	284	9.0	37	39	3	6.9	1.16	1.14
Seas Rec: Exist	107,692	121,325	13,634	12.7	1,112	1,060	-52	-4.7	1.03	0.87
Com/Ind Lo Exist	59,008	60,847	1,839	3.1	1,206	1,222	15	1.3	2.04	2.01
Com/Ind Hi Exist	71,776	77,477	5,702	7.9	1,919	2,016	97	5.1	2.67	2.60
Publ U: Elec Gen	11,212	11,549	336	3.0	150	157	6	4.2	1.34	1.36
Publ U: Other	237,569	244,696	7,127	3.0	6,356	6,481	125	2.0	2.68	2.65
AgHm House Exist	943,135	1,042,591	99,456	10.5	6,460	7,350	890	13.8	0.68	0.70
AgHm Land: Exist	4,601,227	5,094,150	492,923	10.7	22,262	24,193	1,931	8.7	0.48	0.47
Ag NonHm: Exist	1,922,098	2,147,234	225,137	11.7	15,536	16,614	1,079	6.9	0.81	0.77
Res Hmstd	0	54,468	54,468	0.0	0	457	457	0.0	0.00	0.84
All Other NewCon	0	40,706	40,706	0.0	0	323	323	0.0	0.00	0.79
Total	10,060,526	11,284,564	1,224,038	12.2	71,200	78,493	7,293	10.2	0.71	0.70

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	88,063	99,418	11,356	12.9	County	51.87	48.63	0.000	0.000	
(-) TIF Tax Capacity	35	39	4	11.3	City/Town	12.97	12.02	0.000	0.000	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.71	16.02	0.954	1.351	
(=) Taxable Tax Capacity	88,027	99,379	11,352	12.9	Special District	0.75	0.72	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	81.30	77.39	0.954	1.351	

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	91,700	104,000	13.4	543	667	123	22.7	0.59	0.64
Res Hmstd: Avg Val	137,500	155,900	13.4	1,000	1,185	185	18.5	0.73	0.76
Res Hmstd: Hi Val	183,200	207,700	13.4	1,457	1,703	246	16.9	0.80	0.82
Res Hmstd: Ex-Hi Val	274,900	311,600	13.4	2,372	2,740	368	15.5	0.86	0.88
Comm/Ind: Lo Val	150,000	161,900	7.9	3,123	3,400	278	8.9	2.08	2.10
Comm/Ind: Med Val	300,000	323,800	7.9	7,238	7,759	521	7.2	2.41	2.40
Comm/Ind: Hi Val	1,000,000	1,079,400	7.9	26,445	28,104	1,659	6.3	2.64	2.60

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OLMSTED 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 Hmstd: Exist	6,078,508	6,527,498	448,990	7.4	67,413	72,721	5,308	7.9	1.11	1.11
ResNonHm 1 Exist	428,449	444,060	15,611	3.6	5,388	5,549	160	3.0	1.26	1.25
ResNonHm23 Exist	149,759	155,199	5,440	3.6	2,313	2,364	51	2.2	1.54	1.52
Apartments Exist	352,534	353,232	699	0.2	5,580	5,266	-313	-5.6	1.58	1.49
Seas Rec: Exist	8,280	9,713	1,433	17.3	133	151	18	13.7	1.61	1.56
Com/Ind Lo Exist	234,845	252,520	17,674	7.5	6,173	6,549	376	6.1	2.63	2.59
Com/Ind Hi Exist	1,315,105	1,513,539	198,434	15.1	45,676	51,611	5,935	13.0	3.47	3.41
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	56,268	58,112	1,844	3.3	1,883	1,917	34	1.8	3.35	3.30
AgHm House Exist	312,577	346,391	33,814	10.8	2,888	3,295	406	14.1	0.92	0.95
AgHm Land: Exist	517,299	563,244	45,946	8.9	2,676	2,943	267	10.0	0.52	0.52
Ag NonHm: Exist	162,584	187,577	24,993	15.4	1,607	1,786	179	11.1	0.99	0.95
Res Hmstd	0	244,070	244,070	0.0	0	2,964	2,964	0.0	0.00	1.21
All Other NewCon	0	177,236	177,236	0.0	0	3,499	3,499	0.0	0.00	1.97
Total	9,616,207	10,832,391	1,216,184	12.6	141,731	160,615	18,884	13.3	1.47	1.48

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	110,488	125,143	14,655	13.3	County	52.31	49.31	0.000	0.000
(-) TIF Tax Capacity	1,395	1,626	231	16.5	City/Town	36.41	34.86	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.70	26.11	0.975	1.325
(=) Taxable Tax Capacity	109,093	123,517	14,424	13.2	Special District	0.00	0.00	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	114.42	110.28	0.975	1.325

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	107,300	115,200	7,900	7.4	1,057	1,154	98	9.3	0.98	1.00
Res Hmstd: Avg Val	160,800	172,700	11,900	7.4	1,769	1,916	147	8.3	1.10	1.11
Res Hmstd: Hi Val	214,400	230,200	15,800	7.4	2,483	2,678	196	7.9	1.16	1.16
Res Hmstd: Ex-Hi Val	321,600	345,400	23,800	7.4	3,910	4,205	295	7.5	1.22	1.22
Apartment (Mkt rate)	300,000	300,600	600	0.2	4,583	4,542	-41	-0.9	1.53	1.51
Comm/Ind: Lo Val	150,000	172,600	22,600	15.1	3,871	4,572	701	18.1	2.58	2.65
Comm/Ind: Med Val	300,000	345,300	45,300	15.1	8,984	10,354	1,370	15.3	2.99	3.00
Comm/Ind: Hi Val	1,000,000	1,150,900	150,900	15.1	32,842	37,323	4,480	13.6	3.28	3.24

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SOUTHEAST 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 Hmstd: Exist	8,369,355	9,019,785	650,429	7.8	88,183	94,757	6,574	7.5	1.05	1.05
ResNonHm 1 Exist	477,995	523,512	45,517	9.5	5,892	6,348	456	7.7	1.23	1.21
ResNonHm23 Exist	199,098	218,390	19,292	9.7	3,121	3,341	220	7.0	1.57	1.53
Apartments Exist	447,248	479,531	32,283	7.2	6,680	6,607	-73	-1.1	1.49	1.38
Seas Rec: Exist	43,071	48,398	5,327	12.4	661	656	-4	-0.7	1.53	1.36
Com/Ind Lo Exist	659,906	683,121	23,214	3.5	17,268	17,511	243	1.4	2.62	2.56
Com/Ind Hi Exist	1,143,619	1,217,020	73,401	6.4	38,995	40,527	1,532	3.9	3.41	3.33
Publ U: Elec Gen	272,707	280,888	8,181	3.0	7,678	7,436	-242	-3.2	2.82	2.65
Publ U: Other	217,182	223,697	6,515	3.0	7,818	7,787	-31	-0.4	3.60	3.48
AgHm House Exist	34,306	38,866	4,560	13.3	370	415	46	12.4	1.08	1.07
AgHm Land: Exist	61,836	68,226	6,390	10.3	383	408	25	6.5	0.62	0.60
Ag NonHm: Exist	50,120	56,391	6,270	12.5	584	625	40	6.9	1.17	1.11
Res Hmstd	0	276,173	276,173	0.0	0	3,219	3,219	0.0	0.00	1.17
All Other NewCon	0	180,213	180,213	0.0	0	4,146	4,146	0.0	0.00	2.30
Total	11,976,443	13,314,208	1,337,765	11.2	177,632	193,783	16,151	9.1	1.48	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	140,743	155,970	15,227	10.8	County	46.70	44.34	0.000	0.000	
(-) TIF Tax Capacity	6,612	7,263	651	9.8	City/Town	44.73	41.98	0.025	0.026	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.20	22.06	1.087	1.428	
(=) Taxable Tax Capacity	134,130	148,707	14,576	10.9	Special District	1.55	1.46	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	115.18	109.84	1.112	1.454	

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	80,300	86,500	7.7	714	781	67	9.4	0.89	0.90
Res Hmstd: Avg Val	120,500	129,900	7.8	1,258	1,360	102	8.1	1.04	1.05
Res Hmstd: Hi Val	160,600	173,100	7.8	1,801	1,936	136	7.5	1.12	1.12
Res Hmstd: Ex-Hi Val	240,900	259,600	7.8	2,887	3,090	203	7.0	1.20	1.19
Apartment (Mkt rate)	300,000	321,700	7.2	4,653	4,885	232	5.0	1.55	1.52
Comm/Ind: Lo Val	150,000	159,600	6.4	3,909	4,147	238	6.1	2.61	2.60
Comm/Ind: Med Val	300,000	319,300	6.4	9,064	9,500	435	4.8	3.02	2.98
Comm/Ind: Hi Val	1,000,000	1,064,200	6.4	33,125	34,467	1,342	4.1	3.31	3.24

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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 Hmstd: Exist	3,329,703	3,665,864	336,161	10.1	27,550	30,706	3,156	11.5	0.83	0.84
ResNonHm 1 Exist	256,942	285,434	28,492	11.1	2,479	2,724	244	9.8	0.97	0.95
ResNonHm23 Exist	48,615	53,055	4,439	9.1	587	632	45	7.6	1.21	1.19
Apartments Exist	2,126	2,257	131	6.2	27	28	1	5.2	1.27	1.26
Seas Rec: Exist	155,227	175,111	19,884	12.8	1,731	1,680	-51	-3.0	1.12	0.96
Com/Ind Lo Exist	78,807	82,762	3,954	5.0	1,758	1,816	59	3.3	2.23	2.19
Com/Ind Hi Exist	55,626	60,123	4,497	8.1	1,623	1,729	106	6.5	2.92	2.88
Publ U: Elec Gen	1,810	1,864	54	3.0	24	25	1	3.4	1.33	1.33
Publ U: Other	241,403	248,645	7,242	3.0	6,995	7,225	230	3.3	2.90	2.91
AgHm House Exist	1,450,303	1,633,403	183,100	12.6	11,417	13,102	1,685	14.8	0.79	0.80
AgHm Land: Exist	4,849,960	5,455,509	605,549	12.5	24,181	26,861	2,680	11.1	0.50	0.49
Ag NonHm: Exist	1,535,254	1,760,605	225,351	14.7	13,747	15,150	1,404	10.2	0.90	0.86
Res Hmstd	0	107,546	107,546	0.0	0	982	982	0.0	0.00	0.91
All Other NewCon	0	92,673	92,673	0.0	0	801	801	0.0	0.00	0.86
Total	12,005,776	13,624,849	1,619,073	13.5	92,120	103,461	11,341	12.3	0.77	0.76

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	105,722	120,474	14,752	14.0	County	48.76	46.31	0.000	0.000	
(-) TIF Tax Capacity	77	81	4	5.7	City/Town	17.69	16.18	0.000	0.000	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.60	21.59	0.956	1.327	
(=) Taxable Tax Capacity	105,645	120,393	14,747	14.0	Special District	0.75	0.67	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	88.79	84.76	0.956	1.327	

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	105,000	115,600	10,600	10.1	755	865	110	14.6	0.72	0.75
Res Hmstd: Avg Val	157,400	173,300	15,900	10.1	1,317	1,482	165	12.5	0.84	0.86
Res Hmstd: Hi Val	209,800	231,000	21,200	10.1	1,880	2,100	220	11.7	0.90	0.91
Res Hmstd: Ex-Hi Val	314,800	346,600	31,800	10.1	3,007	3,337	330	11.0	0.96	0.96
Comm/Ind: Lo Val	150,000	162,100	12,100	8.1	3,291	3,585	294	8.9	2.19	2.21
Comm/Ind: Med Val	300,000	324,300	24,300	8.1	7,632	8,188	555	7.3	2.54	2.52
Comm/Ind: Hi Val	1,000,000	1,080,800	80,800	8.1	27,889	29,653	1,764	6.3	2.79	2.74

House Research

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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 Hmstd: Exist	17,921,249	20,081,616	2,160,367	12.1	176,635	199,828	23,193	13.1	0.99	1.00
ResNonHm 1 Exist	734,307	847,777	113,470	15.5	7,989	9,151	1,161	14.5	1.09	1.08
ResNonHm23 Exist	399,466	451,917	52,451	13.1	5,339	5,950	611	11.4	1.34	1.32
Apartments Exist	898,788	964,773	65,985	7.3	12,150	12,195	45	0.4	1.35	1.26
Seas Rec: Exist	63,181	70,912	7,731	12.2	826	867	42	5.0	1.31	1.22
Com/Ind Lo Exist	430,456	438,895	8,439	2.0	10,836	10,783	-53	-0.5	2.52	2.46
Com/Ind Hi Exist	2,682,514	2,822,590	140,076	5.2	88,578	90,696	2,118	2.4	3.30	3.21
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	213,072	219,464	6,392	3.0	7,001	7,032	30	0.4	3.29	3.20
AgHm House Exist	113,966	121,403	7,437	6.5	1,029	1,112	83	8.0	0.90	0.92
AgHm Land: Exist	79,352	84,428	5,076	6.4	293	307	13	4.5	0.37	0.36
Ag NonHm: Exist	63,737	72,878	9,141	14.3	594	656	62	10.5	0.93	0.90
Res Hmstd	0	571,390	571,390	0.0	0	5,942	5,942	0.0	0.00	1.04
All Other NewCon	0	214,812	214,812	0.0	0	4,534	4,534	0.0	0.00	2.11
Total	23,600,087	26,962,856	3,362,769	14.2	311,271	349,052	37,781	12.1	1.32	1.29

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	270,259	306,269	36,009	13.3	County	33.47	31.20	0.000	0.000
(-) TIF Tax Capacity	17,898	19,246	1,348	7.5	City/Town	34.35	33.28	0.031	0.031
(-) FD Contrib Tax Cap	21,995	23,989	1,994	9.1	School District	21.86	21.83	1.260	1.496
(=) Taxable Tax Capacity	230,366	263,033	32,667	14.2	Special District	5.97	5.94	0.000	0.000
FD Distrib Tax Cap	33,871	35,328	1,457	4.3	Total	95.64	92.24	1.291	1.526

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	129,900	145,600	12.1	1,155	1,324	169	14.7	0.89	0.91	
Res Hmstd: Avg Val	194,800	218,300	12.1	1,918	2,171	253	13.2	0.98	0.99	
Res Hmstd: Hi Val	259,600	290,900	12.1	2,679	3,017	337	12.6	1.03	1.04	
Res Hmstd: Ex-Hi Val	389,600	436,600	12.1	4,207	4,694	486	11.6	1.08	1.08	
Apartment (Mkt rate)	300,000	322,000	7.3	3,974	4,204	230	5.8	1.32	1.31	
Comm/Ind: Lo Val	150,000	157,800	5.2	3,759	3,921	162	4.3	2.51	2.48	
Comm/Ind: Med Val	300,000	315,700	5.2	8,706	8,992	285	3.3	2.90	2.85	
Comm/Ind: Hi Val	1,000,000	1,052,200	5.2	31,794	32,644	850	2.7	3.18	3.10	

House Research

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WASHINGTON 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 Hmstd: Exist	16,161,858	18,066,054	1,904,196	11.8	159,094	179,325	20,231	12.7	0.98	0.99
ResNonHm 1 Exist	904,384	1,073,236	168,851	18.7	9,398	11,126	1,729	18.4	1.04	1.04
ResNonHm23 Exist	404,472	484,452	79,980	19.8	5,056	6,010	954	18.9	1.25	1.24
Apartments Exist	585,127	585,127	0	0.0	7,781	7,211	-570	-7.3	1.33	1.23
Seas Rec: Exist	119,553	137,249	17,697	14.8	1,414	1,400	-15	-1.1	1.18	1.02
Com/Ind Lo Exist	251,475	253,828	2,353	0.9	6,211	6,136	-75	-1.2	2.47	2.42
Com/Ind Hi Exist	1,802,577	1,838,023	35,446	2.0	58,937	58,548	-388	-0.7	3.27	3.19
Publ U: Elec Gen	51,553	53,099	1,547	3.0	1,098	1,110	12	1.1	2.13	2.09
Publ U: Other	208,156	214,401	6,245	3.0	6,764	6,789	25	0.4	3.25	3.17
AgHm House Exist	272,582	302,718	30,135	11.1	2,322	2,621	299	12.9	0.85	0.87
AgHm Land: Exist	144,827	160,819	15,992	11.0	378	418	40	10.6	0.26	0.26
Ag NonHm: Exist	172,782	196,409	23,627	13.7	1,439	1,565	126	8.8	0.83	0.80
Res Hmstd	0	422,977	422,977	0.0	0	4,379	4,379	0.0	0.00	1.04
All Other NewCon	0	299,782	299,782	0.0	0	5,001	5,001	0.0	0.00	1.67
Total	21,079,347	24,088,175	3,008,828	14.3	259,892	291,640	31,749	12.2	1.23	1.21

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	235,690	267,328	31,637	13.4	County	28.42	26.25	0.000	0.000
(-) TIF Tax Capacity	6,723	7,107	384	5.7	City/Town	30.65	29.94	0.051	0.050
(-) FD Contrib Tax Cap	15,184	16,467	1,284	8.5	School District	23.09	23.03	1.599	1.853
(=) Taxable Tax Capacity	213,783	243,753	29,970	14.0	Special District	5.52	5.16	0.000	0.000
FD Distrib Tax Cap	18,517	19,313	796	4.3	Total	87.69	84.37	1.650	1.903

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	166,300	185,900	11.8	1,510	1,717	207	13.7	0.91	0.92	
Res Hmstd: Avg Val	249,300	278,700	11.8	2,449	2,760	311	12.7	0.98	0.99	
Res Hmstd: Hi Val	332,400	371,600	11.8	3,390	3,804	415	12.2	1.02	1.02	
Res Hmstd: Ex-Hi Val	498,700	557,500	11.8	5,196	5,886	690	13.3	1.04	1.06	
Apartment (Mkt rate)	300,000	300,000	0.0	3,783	3,735	-48	-1.3	1.26	1.24	
Comm/Ind: Lo Val	150,000	152,900	1.9	3,691	3,703	12	0.3	2.46	2.42	
Comm/Ind: Med Val	300,000	305,900	2.0	8,529	8,518	-11	-0.1	2.84	2.78	
Comm/Ind: Hi Val	1,000,000	1,019,700	2.0	31,110	30,983	-127	-0.4	3.11	3.04	

House Research

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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 Hmstd: Exist	24,836,206	27,344,662	2,508,457	10.1	243,940	277,499	33,559	13.8	0.98	1.01
ResNonHm 1 Exist	1,172,433	1,290,848	118,416	10.1	12,437	13,930	1,493	12.0	1.06	1.08
ResNonHm23 Exist	390,338	424,645	34,307	8.8	5,119	5,619	500	9.8	1.31	1.32
Apartments Exist	1,593,414	1,689,019	95,605	6.0	20,418	21,642	1,224	6.0	1.28	1.28
Seas Rec: Exist	35,149	37,984	2,835	8.1	424	454	30	7.1	1.21	1.20
Com/Ind Lo Exist	464,534	477,501	12,967	2.8	11,486	11,644	158	1.4	2.47	2.44
Com/Ind Hi Exist	3,874,453	4,143,662	269,209	6.9	125,792	132,067	6,275	5.0	3.25	3.19
Publ U: Elec Gen	74,225	76,452	2,227	3.0	1,636	1,654	18	1.1	2.20	2.16
Publ U: Other	406,099	418,282	12,183	3.0	13,175	13,328	152	1.2	3.24	3.19
AgHm House Exist	213,003	240,480	27,477	12.9	1,723	2,024	301	17.5	0.81	0.84
AgHm Land: Exist	318,355	359,423	41,068	12.9	1,278	1,448	171	13.4	0.40	0.40
Ag NonHm: Exist	195,399	220,597	25,198	12.9	1,680	1,835	155	9.2	0.86	0.83
Res Hmstd	0	729,934	729,934	0.0	0	7,906	7,906	0.0	0.00	1.08
All Other NewCon	0	403,985	403,985	0.0	0	7,444	7,444	0.0	0.00	1.84
Total	33,573,607	37,857,474	4,283,867	12.8	439,108	498,493	59,385	13.5	1.31	1.32

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	385,991	433,506	47,515	12.3	County	28.28	26.31	0.067	0.059	
(-) TIF Tax Capacity	17,358	19,025	1,667	9.6	City/Town	34.78	34.62	0.074	0.075	
(-) FD Contrib Tax Cap	32,965	35,027	2,062	6.3	School District	23.47	24.25	1.243	1.592	
(=) Taxable Tax Capacity	335,669	379,455	43,785	13.0	Special District	4.73	4.58	0.000	0.000	
FD Distrib Tax Cap	35,423	36,946	1,523	4.3	Total	91.26	89.75	1.384	1.726	

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	151,300	166,600	10.1	1,354	1,560	207	15.3	0.89	0.94	
Res Hmstd: Avg Val	226,900	249,800	10.1	2,216	2,526	309	14.0	0.98	1.01	
Res Hmstd: Hi Val	302,500	333,100	10.1	3,079	3,492	413	13.4	1.02	1.05	
Res Hmstd: Ex-Hi Val	453,800	499,600	10.1	4,769	5,347	577	12.1	1.05	1.07	
Apartment (Mkt rate)	300,000	318,000	6.0	3,837	4,117	279	7.3	1.28	1.29	
Comm/Ind: Lo Val	150,000	160,400	6.9	3,715	3,993	278	7.5	2.48	2.49	
Comm/Ind: Med Val	300,000	320,800	6.9	8,600	9,120	520	6.0	2.87	2.84	
Comm/Ind: Hi Val	1,000,000	1,069,500	7.0	31,394	33,050	1,656	5.3	3.14	3.09	

House Research

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CARVER & SCOTT

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 Hmstd: Exist	13,386,372	14,777,953	1,391,581	10.4	148,598	164,973	16,376	11.0	1.11	1.12
ResNonHm 1 Exist	738,288	813,108	74,821	10.1	8,535	9,373	838	9.8	1.16	1.15
ResNonHm23 Exist	272,208	299,885	27,677	10.2	3,808	4,144	336	8.8	1.40	1.38
Apartments Exist	317,131	357,068	39,938	12.6	4,609	4,917	308	6.7	1.45	1.38
Seas Rec: Exist	48,326	52,002	3,675	7.6	647	621	-26	-4.0	1.34	1.20
Com/Ind Lo Exist	299,974	316,895	16,921	5.6	7,731	8,009	278	3.6	2.58	2.53
Com/Ind Hi Exist	1,485,834	1,594,113	108,280	7.3	50,367	52,882	2,515	5.0	3.39	3.32
Publ U: Elec Gen	19,208	19,784	576	3.0	421	415	-6	-1.4	2.19	2.10
Publ U: Other	125,386	129,147	3,762	3.0	4,198	4,229	31	0.7	3.35	3.27
AgHm House Exist	427,845	477,702	49,857	11.7	3,361	3,837	476	14.2	0.79	0.80
AgHm Land: Exist	585,081	655,061	69,979	12.0	2,158	2,374	217	10.0	0.37	0.36
Ag NonHm: Exist	221,819	253,304	31,486	14.2	1,970	2,164	194	9.9	0.89	0.85
Res Hmstd	0	762,893	762,893	0.0	0	8,676	8,676	0.0	0.00	1.14
All Other NewCon	0	235,552	235,552	0.0	0	4,522	4,522	0.0	0.00	1.92
Total	17,927,470	20,744,468	2,816,997	15.7	236,402	271,139	34,736	14.7	1.32	1.31

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	196,994	227,360	30,366	15.4	County	38.85	36.51	0.000	0.000
(-) TIF Tax Capacity	7,420	8,130	710	9.6	City/Town	30.44	30.54	0.179	0.175
(-) FD Contrib Tax Cap	11,506	12,863	1,357	11.8	School District	26.07	25.17	1.324	1.594
(=) Taxable Tax Capacity	178,067	206,366	28,299	15.9	Special District	5.22	5.08	0.000	0.000
FD Distrib Tax Cap	15,247	15,903	656	4.3	Total	100.58	97.29	1.503	1.769

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	162,100	179,000	16,900	10.4	1,647	1,847	199	12.1	1.02	1.03
Res Hmstd: Avg Val	243,100	268,400	25,300	10.4	2,657	2,955	299	11.2	1.09	1.10
Res Hmstd: Hi Val	324,000	357,700	33,700	10.4	3,665	4,063	398	10.9	1.13	1.14
Res Hmstd: Ex-Hi Val	486,200	536,700	50,500	10.4	5,621	6,261	640	11.4	1.16	1.17
Apartment (Mkt rate)	300,000	337,800	37,800	12.6	4,223	4,706	483	11.4	1.41	1.39
Comm/Ind: Lo Val	150,000	160,900	10,900	7.3	3,841	4,119	278	7.2	2.56	2.56
Comm/Ind: Med Val	300,000	321,900	21,900	7.3	8,888	9,407	519	5.8	2.96	2.92
Comm/Ind: Hi Val	1,000,000	1,072,900	72,900	7.3	32,440	34,072	1,632	5.0	3.24	3.18

House Research

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NORTHERN HENNEPIN 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 Hmstd: Exist	15,727,625	17,542,826	1,815,201	11.5	190,142	214,920	24,777	13.0	1.21	1.23
ResNonHm 1 Exist	596,544	697,148	100,604	16.9	7,845	9,163	1,318	16.8	1.32	1.31
ResNonHm23 Exist	257,717	300,661	42,943	16.7	4,041	4,679	638	15.8	1.57	1.56
Apartments Exist	1,063,414	1,079,241	15,827	1.5	17,819	17,485	-335	-1.9	1.68	1.62
Seas Rec: Exist	12,224	12,834	610	5.0	207	215	8	4.0	1.69	1.68
Com/Ind Lo Exist	301,602	309,029	7,428	2.5	8,276	8,350	74	0.9	2.74	2.70
Com/Ind Hi Exist	2,980,782	3,142,408	161,626	5.4	107,356	110,787	3,431	3.2	3.60	3.53
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	192,742	198,525	5,782	3.0	6,839	6,900	62	0.9	3.55	3.48
AgHm House Exist	77,728	86,849	9,121	11.7	887	1,029	142	16.0	1.14	1.18
AgHm Land: Exist	71,216	80,041	8,826	12.4	338	394	56	16.5	0.47	0.49
Ag NonHm: Exist	79,457	91,519	12,062	15.2	892	1,007	115	12.9	1.12	1.10
Res Hmstd	0	367,800	367,800	0.0	0	4,641	4,641	0.0	0.00	1.26
All Other NewCon	0	238,995	238,995	0.0	0	6,057	6,057	0.0	0.00	2.53
Total	21,361,051	24,147,875	2,786,824	13.0	344,642	385,625	40,983	11.9	1.61	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	250,019	280,790	30,771	12.3	County	44.11	41.06	0.000	0.000
(-) TIF Tax Capacity	20,937	23,056	2,120	10.1	City/Town	36.41	35.21	0.152	0.153
(-) FD Contrib Tax Cap	22,756	24,955	2,199	9.7	School District	26.02	27.28	1.488	1.793
(=) Taxable Tax Capacity	206,326	232,778	26,452	12.8	Special District	7.90	7.58	0.000	0.000
FD Distrib Tax Cap	27,916	29,117	1,201	4.3	Total	114.44	111.13	1.639	1.945

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	134,200	149,700	15,500	11.5	1,504	1,717	213	14.2	1.12	1.15
Res Hmstd: Avg Val	201,100	224,300	23,200	11.5	2,440	2,759	319	13.1	1.21	1.23
Res Hmstd: Hi Val	268,100	299,000	30,900	11.5	3,377	3,801	425	12.6	1.26	1.27
Res Hmstd: Ex-Hi Val	402,300	448,700	46,400	11.5	5,253	5,859	606	11.5	1.31	1.31
Apartment (Mkt rate)	300,000	304,500	4,500	1.5	4,783	4,822	39	0.8	1.59	1.58
Comm/Ind: Lo Val	150,000	158,100	8,100	5.4	4,087	4,293	205	5.0	2.72	2.72
Comm/Ind: Med Val	300,000	316,300	16,300	5.4	9,455	9,828	373	3.9	3.15	3.11
Comm/Ind: Hi Val	1,000,000	1,054,200	54,200	5.4	34,504	35,646	1,143	3.3	3.45	3.38

House Research

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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 Hmstd: Exist	18,435,552	20,559,916	2,124,365	11.5	212,000	236,970	24,969	11.8	1.15	1.15
ResNonHm 1 Exist	910,417	1,059,847	149,429	16.4	11,152	12,836	1,683	15.1	1.22	1.21
ResNonHm23 Exist	194,938	226,913	31,975	16.4	2,916	3,343	427	14.6	1.50	1.47
Apartments Exist	2,030,159	2,086,674	56,515	2.8	30,525	30,430	-95	-0.3	1.50	1.46
Seas Rec: Exist	5,963	6,150	187	3.1	86	74	-11	-13.	1.43	1.21
Com/Ind Lo Exist	335,043	347,603	12,560	3.7	8,881	8,981	100	1.1	2.65	2.58
Com/Ind Hi Exist	5,950,002	6,297,521	347,519	5.8	205,271	211,198	5,926	2.9	3.45	3.35
Publ U: Elec Gen	653	673	20	3.0	17	17	0	-0.2	2.57	2.49
Publ U: Other	161,787	166,641	4,854	3.0	5,606	5,617	11	0.2	3.47	3.37
AgHm House Exist	660	724	64	9.6	7	8	1	10.7	1.13	1.14
AgHm Land: Exist	174	191	17	9.6	0	0	0	3.0	0.28	0.26
Ag NonHm: Exist	48	55	7	14.6	1	1	0	11.2	1.05	1.02
Res Hmstd	0	101,499	101,499	0.0	0	1,262	1,262	0.0	0.00	1.24
All Other NewCon	0	151,606	151,606	0.0	0	3,481	3,481	0.0	0.00	2.30
Total	28,025,396	31,006,012	2,980,616	10.6	476,463	514,217	37,754	7.9	1.70	1.66

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	350,979	385,786	34,807	9.9	County	44.11	41.06	0.000	0.000
(-) TIF Tax Capacity	27,792	29,839	2,047	7.4	City/Town	34.27	33.41	0.024	0.025
(-) FD Contrib Tax Cap	41,178	41,508	331	0.8	School District	19.64	20.05	1.374	1.619
(=) Taxable Tax Capacity	282,009	314,438	32,429	11.5	Special District	8.98	8.61	0.000	0.000
FD Distrib Tax Cap	19,227	20,054	827	4.3	Total	107.00	103.12	1.398	1.644

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	161,600	180,200	11.5	1,728	1,944	216	12.5	1.07	1.08	
Res Hmstd: Avg Val	242,300	270,200	11.5	2,777	3,101	325	11.7	1.15	1.15	
Res Hmstd: Hi Val	323,000	360,200	11.5	3,826	4,258	433	11.3	1.18	1.18	
Res Hmstd: Ex-Hi Val	484,700	540,600	11.5	5,863	6,568	705	12.0	1.21	1.21	
Apartment (Mkt rate)	300,000	308,400	2.8	4,432	4,482	51	1.1	1.48	1.45	
Comm/Ind: Lo Val	150,000	158,800	5.9	3,934	4,126	192	4.9	2.62	2.60	
Comm/Ind: Med Val	300,000	317,500	5.8	9,109	9,444	335	3.7	3.04	2.97	
Comm/Ind: Hi Val	1,000,000	1,058,400	5.8	33,259	34,269	1,010	3.0	3.33	3.24	

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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 Hmstd: Exist	23,900,453	26,379,519	2,479,066	10.4	271,530	301,314	29,784	11.0	1.14	1.14
ResNonHm 1 Exist	1,665,071	1,889,868	224,797	13.5	19,599	22,124	2,525	12.9	1.18	1.17
ResNonHm23 Exist	380,257	427,637	47,380	12.5	5,208	5,798	589	11.3	1.37	1.36
Apartments Exist	1,523,479	1,584,368	60,889	4.0	21,654	22,039	385	1.8	1.42	1.39
Seas Rec: Exist	86,532	94,840	8,308	9.6	1,279	1,208	-70	-5.5	1.48	1.27
Com/Ind Lo Exist	321,497	336,277	14,780	4.6	8,308	8,469	161	1.9	2.58	2.52
Com/Ind Hi Exist	4,628,306	4,970,056	341,749	7.4	157,664	164,199	6,535	4.1	3.41	3.30
Publ U: Elec Gen	43	44	1	3.0	1	1	0	0.2	2.43	2.36
Publ U: Other	195,579	201,447	5,867	3.0	6,614	6,622	8	0.1	3.38	3.29
AgHm House Exist	70,234	77,888	7,653	10.9	759	857	99	13.0	1.08	1.10
AgHm Land: Exist	52,391	58,178	5,786	11.0	244	270	26	10.6	0.47	0.46
Ag NonHm: Exist	86,289	96,875	10,586	12.3	840	907	68	8.1	0.97	0.94
Res Hmstd	0	421,792	421,792	0.0	0	4,978	4,978	0.0	0.00	1.18
All Other NewCon	0	264,979	264,979	0.0	0	4,905	4,905	0.0	0.00	1.85
Total	32,910,131	36,803,767	3,893,636	11.8	493,699	543,691	49,991	10.1	1.50	1.48

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	391,490	437,069	45,579	11.6	County	44.11	41.06	0.000	0.000
(-) TIF Tax Capacity	9,082	10,085	1,003	11.0	City/Town	26.84	26.05	0.077	0.078
(-) FD Contrib Tax Cap	38,416	38,625	209	0.5	School District	20.64	20.90	1.384	1.716
(=) Taxable Tax Capacity	343,992	388,359	44,368	12.9	Special District	8.36	8.07	0.000	0.000
FD Distrib Tax Cap	15,581	16,251	670	4.3	Total	99.95	96.09	1.461	1.794

**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	218,300	240,900	22,600	10.4	2,325	2,591	266	11.5	1.07	1.08
Res Hmstd: Avg Val	327,300	361,200	33,900	10.4	3,672	4,071	399	10.9	1.12	1.13
Res Hmstd: Hi Val	436,300	481,600	45,300	10.4	4,998	5,491	493	9.9	1.15	1.14
Res Hmstd: Ex-Hi Val	654,600	722,500	67,900	10.4	7,886	8,773	887	11.2	1.20	1.21
Apartment (Mkt rate)	300,000	312,000	12,000	4.0	4,187	4,307	120	2.9	1.40	1.38
Comm/Ind: Lo Val	150,000	161,100	11,100	7.4	3,874	4,136	262	6.8	2.58	2.57
Comm/Ind: Med Val	300,000	322,200	22,200	7.4	8,965	9,438	473	5.3	2.99	2.93
Comm/Ind: Hi Val	1,000,000	1,073,800	73,800	7.4	32,727	34,177	1,451	4.4	3.27	3.18

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SUBURBAN RAMSEY 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 Hmstd: Exist	14,078,810	15,923,134	1,844,324	13.1	152,112	169,445	17,333	11.4	1.08	1.06
ResNonHm 1 Exist	641,448	886,481	245,033	38.2	7,509	10,045	2,537	33.8	1.17	1.13
ResNonHm23 Exist	205,601	268,722	63,120	30.7	2,929	3,682	753	25.7	1.42	1.37
Apartments Exist	1,319,282	1,377,330	58,048	4.4	19,193	18,807	-386	-2.0	1.45	1.37
Seas Rec: Exist	11,683	13,575	1,892	16.2	171	169	-2	-1.4	1.47	1.24
Com/Ind Lo Exist	312,877	322,365	9,488	3.0	8,127	8,077	-50	-0.6	2.60	2.51
Com/Ind Hi Exist	3,576,708	3,894,119	317,411	8.9	122,071	127,998	5,927	4.9	3.41	3.29
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	185,263	190,821	5,558	3.0	6,305	6,252	-53	-0.8	3.40	3.28
AgHm House Exist	1,728	1,954	226	13.1	17	19	2	12.7	0.97	0.97
AgHm Land: Exist	1,518	1,717	199	13.1	6	7	1	9.8	0.41	0.40
Ag NonHm: Exist	15,422	14,111	-1,311	-8.5	139	120	-19	-13.0	0.90	0.85
Res Hmstd	0	101,679	101,679	0.0	0	1,152	1,152	0.0	0.00	1.13
All Other NewCon	0	163,267	163,267	0.0	0	3,461	3,461	0.0	0.00	2.12
Total	20,350,341	23,159,276	2,808,934	13.8	318,579	349,235	30,657	9.6	1.57	1.51

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	247,306	279,676	32,369	13.1	County	49.21	45.66	0.000	0.000
(-) TIF Tax Capacity	14,855	16,329	1,473	9.9	City/Town	25.91	24.92	0.103	0.103
(-) FD Contrib Tax Cap	27,337	28,636	1,299	4.8	School District	20.14	19.95	1.432	1.568
(=) Taxable Tax Capacity	205,114	234,711	29,597	14.4	Special District	5.79	5.48	0.000	0.000
FD Distrib Tax Cap	21,457	22,380	923	4.3	Total	101.05	96.01	1.536	1.671

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	145,200	164,200	13.1	1,449	1,626	178	12.3	1.00	0.99	
Res Hmstd: Avg Val	217,700	246,200	13.1	2,358	2,624	267	11.3	1.08	1.07	
Res Hmstd: Hi Val	290,100	328,100	13.1	3,266	3,621	356	10.9	1.13	1.10	
Res Hmstd: Ex-Hi Val	435,300	492,300	13.1	5,067	5,549	482	9.5	1.16	1.13	
Apartment (Mkt rate)	300,000	313,200	4.4	4,250	4,282	32	0.8	1.42	1.37	
Comm/Ind: Lo Val	150,000	163,300	8.9	3,876	4,170	294	7.6	2.58	2.55	
Comm/Ind: Med Val	300,000	326,600	8.9	8,967	9,502	535	6.0	2.99	2.91	
Comm/Ind: Hi Val	1,000,000	1,088,700	8.9	32,725	34,384	1,659	5.1	3.27	3.16	

House Research

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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 Hmstd: Exist	14,809,169	17,000,926	2,191,757	14.8	202,337	226,240	23,903	11.8	1.37	1.33
ResNonHm 1 Exist	1,459,079	1,686,695	227,616	15.6	21,877	24,278	2,402	11.0	1.50	1.44
ResNonHm23 Exist	1,019,672	1,171,570	151,898	14.9	18,507	20,283	1,775	9.6	1.82	1.73
Apartments Exist	3,151,540	3,312,268	160,729	5.1	57,092	56,041	-1,051	-1.8	1.81	1.69
Seas Rec: Exist	207	237	31	15.0	3	3	0	1.8	1.64	1.45
Com/Ind Lo Exist	601,731	647,970	46,239	7.7	17,416	18,036	620	3.6	2.89	2.78
Com/Ind Hi Exist	5,404,124	5,876,402	472,278	8.7	206,419	215,433	9,014	4.4	3.82	3.67
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	343,685	353,995	10,311	3.0	13,108	12,959	-149	-1.1	3.81	3.66
AgHm House Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
AgHm Land: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag NonHm: Exist	795	914	119	15.0	11	12	1	8.2	1.35	1.27
Res Hmstd	0	58,500	58,500	0.0	0	842	842	0.0	0.00	1.44
All Other NewCon	0	108,512	108,512	0.0	0	2,344	2,344	0.0	0.00	2.16
Total	26,790,000	30,217,989	3,427,989	12.8	536,769	576,470	39,701	7.4	2.00	1.91

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	340,417	380,671	40,254	11.8	County	39.11	36.41	0.000	0.000
(-) TIF Tax Capacity	49,707	54,324	4,617	9.3	City/Town	61.87	54.44	0.239	0.269
(-) FD Contrib Tax Cap	33,530	33,570	40	0.1	School District	26.81	29.36	0.944	1.087
(=) Taxable Tax Capacity	257,181	292,777	35,597	13.8	Special District	7.66	7.23	0.000	0.000
FD Distrib Tax Cap	38,505	40,160	1,656	4.3	Total	135.46	127.44	1.184	1.356

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	120,500	138,300	17,800	14.8	1,511	1,702	191	12.6	1.25	1.23
Res Hmstd: Avg Val	180,600	207,300	26,700	14.8	2,450	2,737	287	11.7	1.36	1.32
Res Hmstd: Hi Val	240,700	276,300	35,600	14.8	3,390	3,772	382	11.3	1.41	1.37
Res Hmstd: Ex-Hi Val	361,200	414,700	53,500	14.8	5,273	5,847	574	10.9	1.46	1.41
Apartment (Mkt rate)	300,000	315,300	15,300	5.1	5,435	5,450	15	0.3	1.81	1.73
Comm/Ind: Lo Val	150,000	163,100	13,100	8.7	4,341	4,655	314	7.2	2.89	2.85
Comm/Ind: Med Val	300,000	326,200	26,200	8.7	10,071	10,635	564	5.6	3.36	3.26
Comm/Ind: Hi Val	1,000,000	1,087,400	87,400	8.7	36,809	38,541	1,732	4.7	3.68	3.54

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CITY OF ST. PAUL

<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 Hmstd: Exist	9,891,478	11,187,262	1,295,784	13.1	102,644	115,069	12,424	12.1	1.04	1.03
ResNonHm 1 Exist	759,835	1,050,092	290,257	38.2	9,007	12,117	3,110	34.5	1.19	1.15
ResNonHm23 Exist	461,880	636,810	174,930	37.9	6,698	8,916	2,218	33.1	1.45	1.40
Apartments Exist	2,009,578	2,097,999	88,421	4.4	29,154	28,747	-408	-1.4	1.45	1.37
Seas Rec: Exist	1,585	1,702	117	7.4	24	23	-1	-6.2	1.52	1.32
Com/Ind Lo Exist	419,120	452,506	33,387	8.0	10,767	11,235	469	4.4	2.57	2.48
Com/Ind Hi Exist	2,634,437	2,848,758	214,321	8.1	89,626	93,468	3,842	4.3	3.40	3.28
Publ U: Elec Gen	34,296	35,325	1,029	3.0	816	802	-14	-1.7	2.38	2.27
Publ U: Other	185,920	191,497	5,578	3.0	6,325	6,283	-42	-0.7	3.40	3.28
AgHm House Exist	75	85	10	13.1	1	1	0	7.8	0.77	0.74
AgHm Land: Exist	110	124	14	13.1	0	0	0	1.9	0.31	0.28
Ag NonHm: Exist	780	714	-66	-8.5	9	7	-1	-13.	1.11	1.05
Res Hmstd	0	59,348	59,348	0.0	0	682	682	0.0	0.00	1.15
All Other NewCon	0	142,467	142,467	0.0	0	2,293	2,293	0.0	0.00	1.61
Total	16,399,093	18,704,690	2,305,597	14.1	255,071	279,643	24,572	9.6	1.56	1.50

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	201,131	227,274	26,143	13.0	County	45.63	42.35	0.000	0.000
(-) TIF Tax Capacity	17,650	19,285	1,635	9.3	City/Town	30.80	28.03	0.000	0.000
(-) FD Contrib Tax Cap	16,383	17,015	631	3.9	School District	27.98	28.93	0.693	0.886
(=) Taxable Tax Capacity	167,098	190,974	23,876	14.3	Special District	6.10	5.65	0.000	0.000
FD Distrib Tax Cap	35,670	37,204	1,534	4.3	Total	110.52	104.96	0.693	0.886

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	108,200	122,400	13.1	996	1,131	135	13.6	0.92	0.92	
Res Hmstd: Avg Val	162,200	183,400	13.1	1,679	1,880	202	12.0	1.03	1.03	
Res Hmstd: Hi Val	216,200	244,500	13.1	2,361	2,631	269	11.4	1.09	1.08	
Res Hmstd: Ex-Hi Val	324,400	366,900	13.1	3,730	4,134	405	10.8	1.15	1.13	
Apartment (Mkt rate)	300,000	313,200	4.4	4,352	4,387	35	0.8	1.45	1.40	
Comm/Ind: Lo Val	150,000	162,200	8.1	3,853	4,125	271	7.0	2.57	2.54	
Comm/Ind: Med Val	300,000	324,400	8.1	8,956	9,446	490	5.5	2.99	2.91	
Comm/Ind: Hi Val	1,000,000	1,081,400	8.1	32,771	34,284	1,513	4.6	3.28	3.17	

Baseline Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
161	Farm 1b Hmstd HGA: <32K	0.450	12,534	56	18
162	Ag Hmstd HGA: <76K	1.000	6,240,501	62,405	44,714
163	Ag Hmstd HGA: 76K-414K	1.000	3,532,792	35,328	35,987
164	Ag Hmstd HGA: 414K-500K	1.000	32,335	323	323
165	Ag Hmstd HGA: >500K	1.250	52,412	655	654
166	Farm 1b Hmstd land <32K	0.450	485	2	1
167	Ag Hmstd land & bldgs: <115K	0.550	9,621,915	52,921	21,932
168	Ag Hmstd land & bldgs: 115K-345K	0.550	9,096,458	50,031	50,753
169	Ag Hmstd land & bldgs: 345K-600K	0.550	4,196,419	23,080	20,850
170	Ag Hmstd land & bldgs: >600K	1.000	4,165,082	41,651	37,156
172	Ag Non-homestead	1.000	11,464,005	114,640	105,968
173	Migrant Housing <500K	1.000	1,308	13	14
174	Migrant Housing >500K	1.250	41	1	1
178	Timberlands	1.000	1,019,445	10,194	9,971
179	Non-comm SeasRecRes: <76K	1.000	7,814,301	78,143	84,626
180	Non-comm SeasRecRes: 76K-500K	1.000	5,364,155	53,642	70,834
181	Non-comm SeasRecRes: >500K	1.250	296,290	3,704	4,657
184	Res 1b Hmstd <32K	0.450	193,653	871	806
185	Res Hmstd: <76K	1.000	99,815,156	998,152	921,226
186	Res Hmstd: 76K-414K	1.000	139,174,146	1,391,741	1,606,300
187	Res Hmstd: 414K-500K	1.000	3,229,836	32,298	36,291
188	Res Hmstd: > 500K	1.250	5,960,639	74,508	80,990
190	Res NonHm 1 unit: <76K	1.000	7,582,897	75,829	92,218
191	Res NonHm 1 unit: 76K - 500K	1.000	6,670,522	66,705	77,666
192	Res NonHm 1 unit: >500K	1.250	787,396	9,842	10,878
194	Res NonHm 2-3 units	1.250	5,210,648	65,133	78,094
197	Regular apartments (4a)	1.250	17,894,273	223,678	274,239
198	Non-profit/Comm Service	1.500	38,857	583	767
199	Student housing	1.000	25,546	255	335
200	Manuf home park land	1.250	479,222	5,990	6,833
202	Comm SeasRec: 1c	1.000	418,499	4,185	3,663
203	Comm SeasRes: 4c <500K	1.000	251,820	2,518	3,652
204	Comm SeasRes: 4c >500K	1.250	82,417	1,030	1,417
205	Bed & Breakfast	1.250	21,041	263	289
206	Qualifying golf courses	1.250	210,546	2,632	2,721
209	Commercial: <150K	1.500	7,360,105	110,402	194,609
210	Commercial: >150K	2.000	32,404,603	648,092	1,116,672
211	Comm comp zone: <150K	1.500	300	4	7
212	Comm comp zone: >150K	2.000	305	6	7
213	Comm border city: <150K	1.500	39,063	586	901
214	Comm border city: >150K	2.000	72,162	1,443	1,660

House Research

Simulation	5E1	Baseline	Preliminary Pay 2005			Page 33
7/12/2005	10:11	Alternative	Proj Pay	Comp E-12	& Tax Bills	(all figures in \$000s)
224	Industrial: <150K		1.500	1,230,608	18,459	32,782
225	Industrial: >150K		2.000	11,285,353	225,707	392,222
228	Ind'l border city: <150K		1.500	1,441	22	33
229	Ind'l border city: >150K		2.000	33,605	672	773
239	Publ Util: land & bldgs <150K		1.500	78,139	1,172	1,969
240	Publ Util: land & bldgs >150K		2.000	745,188	14,904	24,946
241	Publ Util: Electric Generat Mach		2.000	1,332,678	26,654	31,184
242	Publ Util: machinery (non-generat)		2.000	1,107,941	22,159	36,011
244	Railroad <150K		1.500	24,469	367	636
245	Railroad >150K		2.000	468,544	9,371	15,753
247	Mineral		2.000	2,324	46	97
248	Misc class 5		2.000	2,121	42	60
254	Personal: 3f		1.000	8,369	84	89
255	Non-comm aircraft hangars		1.500	55,326	830	861
256	Pers: It31 tools&mach excl elec gen		2.000	126,443	2,529	4,008
257	Pers: It32 struct/lease land-non		1.000	14,911	149	141
258	Pers: It32 struct/leased		1.000	44,189	442	487
259	Pers: It32 str/lease		1.000	3,821	38	48
261	Pers: It32 struct/leased land-C/I		2.000	42,662	853	1,401
262	Pers: Item 33 ag real estate		1.000	15,730	157	166
264	Pers: It41 struct/leased land - C/I		2.000	399,550	7,991	10,255
265	Pers: It41 struct/leased		1.000	364	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	1,164	23	27
270	Pers: Item 42 non-EZ struct/RR land		2.000	33,378	668	1,333
272	Pers: It43 leased real estate - non C/I		1.500	19,797	297	425
273	Pers: Item 43 leased real estate - C/I		2.000	294,904	5,898	8,606
274	Pers: Item 44 electric util trans lines		2.000	1,477,246	29,545	50,035
275	Pers: Item 44 electric util distri lines		2.000	196,547	3,931	7,027
276	Pers: Item 45 syst/gas utils		2.000	1,942,830	38,857	62,550
277	Pers: Item 46 syst/water utils		2.000	1,388	28	48
278	Pers: Item 48 misc		2.000	35,127	703	811
State Total				411,860,319	4,656,138	5,685,489

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	19
162 Ag Hmstd HGA: <76K: Exist	1.000	6,525,310	65,253	47,196
163 Ag Hmstd HGA: 76K-414K: Exist	1.000	4,350,557	43,506	44,105
164 Ag Hmstd HGA: 414K-500K: Exist	1.000	37,837	378	376
165 Ag Hmstd HGA: >500K: Exist	1.250	71,797	897	888
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	20,146
168 Ag Hmstd 1 & b: 115K-345K: Exist	0.550	9,931,616	54,624	53,621
169 Ag Hmstd 1 & b: 345K-600K: Exist	0.550	4,908,294	26,996	23,536
170 Ag Hmstd 1 & b: >600K: Exist	1.000	5,316,537	53,165	45,790
172 Ag Non-homestead: Exist	1.000	12,925,753	129,258	115,389
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	11,152
179 Non-comm SRR: <76K: Exist	1.000	8,491,805	84,918	80,507
180 Non-comm SRR: 76K-500K: Exist	1.000	6,771,717	67,717	71,677
181 Non-comm SRR: >500K: Exist	1.250	401,877	5,023	4,986
184 Res 1b Hmstd <32K: Exist	0.450	198,348	893	824
185 Res Hmstd: <76K: Exist	1.000	101,865,578	1,018,656	947,593
186 Res Hmstd: 76K-414K: Exist	1.000	162,599,068	1,625,991	1,860,914
187 Res Hmstd: 414K-500K: Exist	1.000	3,676,020	36,760	40,938
188 Res Hmstd: > 500K: Exist	1.250	7,724,659	96,558	103,021
190 Res NonH 1 unit: <76K: Exist	1.000	8,321,550	83,216	99,606
191 Res NonH 1 unit: 76K - 500K: Exist	1.000	8,000,354	80,004	92,008
192 Res NonH 1 unit: >500K: Exist	1.250	1,015,500	12,694	13,785
194 Res NonH 2-3 units: Exist	1.250	6,059,419	75,743	88,589
197.1 Reg apartments (4a) (excl 4d): Exist	1.250	17,327,414	216,593	259,093
197.2 New class 4d: Exist	0.750	1,430,559	10,729	13,402
198 Non-profit/Comm Serv: Exist	1.500	40,766	611	772
199 Student housing: Exist	1.000	26,645	266	327
200 Manuf home park land: Exist	1.250	509,836	6,373	7,176
202 Comm SRR: 1c: Exist	0.700	464,512	3,252	2,854
203 Comm SRR: 4c <500K: Exist	1.000	272,101	2,721	3,341
204 Comm SRR: 4c >500K: Exist	1.250	96,184	1,202	1,392
205 Bed & Breakfast: Exist	1.250	22,878	286	305
206 Qualifying golf courses: Exist	1.250	229,863	2,873	2,939
209 Commercial: <150K: Exist	1.500	7,687,783	115,317	198,458
210 Commercial: >150K: Exist	2.000	35,089,100	701,782	1,174,870
211 Comm comp zone: <150K: Exist	1.500	300	4	7
212 Comm comp zone: >150K: Exist	2.000	358	7	8

House Research

Simulation	5E1	Baseline	Preliminary Pay 2005			Page 35
7/12/2005	10:11	Alternative	Proj Pay 2006: Comp E-12 & Tax Bills			(all figures in \$000s)
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	32,671	
225	Industrial: >150K: Exist	2.000	11,775,504	235,510	398,097	
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	2,056	
240	Publ Util: land & bldgs >150K	2.000	765,007	15,300	25,049	
241	Publ Util: Electric Gen Mach: Exist	2.000	1,372,658	27,453	31,222	
242	Publ Util: machinery (non-generat)	2.000	1,141,179	22,824	36,582	
244	Railroad <150K	1.500	24,626	369	630	
245	Railroad >150K	2.000	491,845	9,837	16,127	
247	Mineral	2.000	2,373	47	98	
248	Misc class 5	2.000	2,343	47	65	
254	Personal: 3f	1.000	9,225	92	97	
255	Non-comm aircraft hangars	1.500	61,703	926	933	
256	Pers: It31 tools&mach excl elec gen	2.000	130,237	2,605	4,029	
257	Pers: It32 struct/lease land-non	1.000	16,689	167	162	
258	Pers: It32 struct/leased	1.000	49,247	492	484	
259	Pers: It32 str/lease	1.000	4,326	43	44	
261	Pers: It32 struct/leased land-C/I	2.000	44,693	894	1,433	
262	Pers: Item 33 ag real estate	1.000	17,181	172	174	
264	Pers: It41 struct/leased land - C/I	2.000	406,604	8,132	9,982	
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	1,355	
272	Pers: It43 leased real estate - non C/I	1.500	21,000	315	429	
273	Pers: Item 43 leased real estate - C/I	2.000	308,851	6,177	8,758	
274	Pers: Item 44 electric util trans lines	2.000	1,521,563	30,431	50,144	
275	Pers: Item 44 electric util distri lines	2.000	202,443	4,049	7,106	
276	Pers: Item 45 syst/gas utils	2.000	2,001,115	40,022	63,913	
277	Pers: Item 46 syst/water utils	2.000	1,596	32	54	
278	Pers: Item 48 misc	2.000	38,357	767	858	
1161	Farm 1b Hmstd HGA: <32K: NewCon	0.450	61	0	0	
1162	Ag Hmstd HGA: <76K: NewCon	1.000	23,793	238	176	
1163	Ag Hmstd HGA: 76K-414K: NewCon	1.000	87,589	876	892	
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	86	
1168	Ag Hmstd l & b: 115K-345K: NewCon	0.550	67,094	369	373	
1169	Ag Hmstd l & b: 345K-600K: NewCon	0.550	43,136	237	211	
1170	Ag Hmstd l & b: >600K: NewCon	1.000	56,679	567	497	

House Research

Simulation 7/12/2005	5E1 10:11	Baseline Alternative	Preliminary Pay 2005 Proj Pay 2006: Comp E-12 & Tax Bills			Page 36 (all figures in \$000s)
1172	Ag Non-homestead: NewCon	1.000	34,634	346		302
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		1,277
1180	Non-comm SRR: 76K-500K: NewCon	1.000	244,029	2,440		2,623
1181	Non-comm SRR: >500K: NewCon	1.250	16,882	211		204
1184	Res 1b Hmstd <32K: NewCon	0.450	1,563	7		6
1185	Res Hmstd: <76K: NewCon	1.000	835,319	8,353		7,636
1186	Res Hmstd: 76K-414K: NewCon	1.000	5,232,735	52,327		59,432
1187	Res Hmstd: 414K-500K: NewCon	1.000	77,223	772		843
1188	Res Hmstd: > 500K: NewCon	1.250	274,087	3,426		3,507
1190	Res NonH 1 unit: <76K: NewCon	1.000	404,036	4,040		4,740
1191	Res NonH 1 unit: 76K - 500K:	1.000	812,943	8,129		9,301
1192	Res NonH 1 unit: >500K: NewCon	1.250	98,284	1,229		1,299
1194	Res NonH 2-3 units: NewCon	1.250	462,694	5,784		6,553
1197	Regular apartments (4a): NewCon	1.250	353,822	4,423		4,985
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	0.700	5,105	36		34
1203	Comm SRR: 4c <500K: NewCon	1.000	2,457	25		31
1204	Comm SRR: 4c >500K: NewCon	1.250	1,872	23		30
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		3,092
1210	Commercial: >150K: NewCon	2.000	992,087	19,842		32,830
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		312
1225	Industrial: >150K: NewCon	2.000	150,674	3,013		5,123
1241	Publ Util: Electric Gen Mach: NewCon	2.000	60,000	1,200		1,588
State Total			465,979,422	5,242,041		6,275,820

Baseline Levy Summary

Levy Summary Report

	County	City	Town	School District	Special District	State	Total
Certified NTC	1,989,787	1,309,609	166,161	996,794	209,996	629,344	5,301,690
Certified MKV	2,684	23,846	81	443,664	0	0	470,276
Fiscal Disparities Levy	110,597	104,849	1,174	103,824	22,425	0	342,869
Disparity Reduction Aid	9,966	0	539	8,085	0	0	18,591
Spread NTC Levy	1,869,224	1,204,760	164,448	919,176	192,571	629,344	4,979,522
Spread MKV Levy	2,684	23,846	81	409,286	0	0	435,898
Tax Incr Financing Levy							269,635
	Homestead Credit	296,612		Taconite credit		16,316	
	Agricultural	24,319		Disparity Reduction		5,095	

Alternative Levy Summary

Levy Summary Report

	County	City	Town	School District	Special District	State	Total
Certified NTC	2,100,032	1,397,480	177,081	1,134,883	227,168	657,198	5,693,842
Certified MKV	2,684	27,919	81	615,678	0	0	646,362
Fiscal Disparities Levy	108,300	106,757	1,310	99,488	23,122	0	338,977
Disparity Reduction Aid	9,758	0	492	7,953	0	0	18,202
Spread NTC Levy	1,981,974	1,290,723	175,280	1,063,890	209,047	657,198	5,378,112
Spread MKV Levy	2,684	27,919	81	579,032	0	0	609,717
Tax Incr Financing Levy							281,527
	Homestead Credit	282,824		Taconite credit		16,731	
	Agricultural	24,477		Disparity Reduction		5,417	