

# House Research Simulation Report: Property Tax

**Simulation #5E2**

**Date 7/12/2005**

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## DESCRIPTION

**BASELINE: Projected Pay 2006: Current Law**

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

This report compares taxes payable in 2006 under current law to taxes payable in 2006 under the compromise E-12 and tax bills. The baseline payable 2006 projections derive from a joint House-Senate-Administration working group. Market value projections are based on growth patterns for the previous year, adjusted for the change in limited market value limits for pay 2005, and partially refined based on feedback from county assessors. For the most part, non-school levy projections are based on historical growth rates, adjusted for changes in state aids. School levies are based on Dept. of Education statewide estimates, apportioned to individual school districts by the House Research Dept. The methodologies used to determine the effects of the E-12 and tax bills are explained on page iii.

## KEY POINTS

- **Statewide, property taxes will be \$128.2 million (2.1%) higher than they otherwise would be,** according to the simulation. Overall, taxes are estimated to be 0.9% higher in Greater Minnesota and 2.7% higher in the Metro area as a result of the bills.
- **The simulation predicts that on a statewide average basis taxes on most types of property will be 2% - 3% higher,** because of the bills. Taxes on those properties qualifying for the new low-income housing classification will be 37.5% lower than they otherwise would be. Taxes on seasonal recreational property will be 11% lower.

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

**ASSUMPTIONS:****BASELINE:                    Projected Pay 2006: Current Law**

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

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

- **Market values** are generally the same as baseline, adjusted for the changes made to the limited market value law in the bill. Other assumptions related to property values are as follows:
  - The value qualifying for the “new” low-income apartment class is based on the amount qualifying for the “old” class 4d in pay 2003, the last year that it existed, adjusted for changes in the number of units that would qualify under the new criteria based on information provided by the Housing Finance Agency.
  - No attempt was made to model the changes in the allocation of homestead resort property between tiers of class 1c. Rather, the entire existing class 1c was assigned a class rate of 0.7% as a rough approximation of the effects of the provisions in the bill.
- **City levies** were reduced from baseline pay 2006 levels by 75% of the amount of any additional local government aid (LGA) received under the provisions of the bill, except that the levy for the city of St. Paul was unchanged since St. Paul has a history of holding its levy at a constant level. For cities subject to reductions in market value credit reimbursements under the tax bill, levies were increased by the amount of the reimbursement reductions.
- **School district levies** were increased over the baseline pay 2006 assumed levels in accordance with the provisions of the E-12 bill. Levies that would not require voter approval are distributed based on the formulas governing them. The assumed level of referendum levy increases (\$32 million) was distributed at a uniform rate statewide, except that none was spread in the Minneapolis or St. Paul school districts (since a check with staff of those districts indicated a very low possibility of a referendum election this fall).
- **All other local government levies** are the same as in the baseline.
- **The state levy** was apportioned between commercial-industrial property and seasonal recreational property in accordance with the provisions of the bill. The resulting commercial-industrial rate is 50.5%; the resulting seasonal recreational rate is 28.8%.
- **Fiscal disparities amounts** were adjusted for the provision in the tax bill delaying Bloomington’s repayment for highway bond interest.

**SIMULATION PARAMETERS**

	Baseline	Alternative
<b>Residential Homestead:</b>		
<\$500,000	1.0%	1.0%
>\$500,000	1.25	1.25
Blind/disabled <\$32,000	0.45	0.45
<b>Residential Non-homestead:</b>		
Single unit:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
2-3 unit and undeveloped land	1.25	1.25
<b>Apartments:</b>		
Regular	1.25	1.25
Low-income	1.25	1.0
<b>Commercial-Industrial-Public Utility:</b>		
<\$150,000	1.5	1.5
>\$150,000	2.0	2.0
Electric generation machinery	2.0	2.0
<b>Seasonal Recreational Commercial:</b>		
Homestead resorts (1c)	1.0	0.7
Seasonal resorts (4c):		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
<b>Seasonal Recreational Residential:</b>		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
<b>Agricultural land &amp; buildings:</b>		
Homestead:		
<\$600,000	0.55	0.55
>\$600,000	1.0	1.0
Nonhomestead	1.0	1.0
<b>Credits:</b>		
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%
<b>State tax rate:</b>		
Commercial-industrial	48.63%	50.48%
Seasonal-recreational	48.63%	28.80%

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Baseline Proj Pay '06: Current Law  
Alternative Proj Pay '06: Compromise E-12 & Tax Bills

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(all figures in \$000s)

STATEWIDE

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	276,106,790	276,063,673	-43,117	0.0	2,863,450	2,953,289	89,839	3.1	1.04	1.07
ResNonHm 1 Exist	17,357,612	17,337,405	-20,208	-0.1	200,495	205,399	4,904	2.4	1.16	1.18
ResNonHm23 Exist	6,690,997	6,683,613	-7,384	-0.1	95,839	97,553	1,714	1.8	1.43	1.46
Apartments Exist	17,327,414	17,327,414	0	0.0	254,153	259,093	4,941	1.9	1.47	1.50
Low Income Apts	1,430,559	1,430,559	0	0.0	21,453	13,402	-8,051	-37.	1.50	0.94
Seas Rec: Exist	16,927,842	16,866,579	-61,263	-0.4	190,459	169,468	-20,991	-11.	1.13	1.00
Com/Ind Lo Exist	9,012,097	9,012,097	0	0.0	228,334	232,760	4,426	1.9	2.53	2.58
Com/Ind Hi Exist	48,307,410	48,307,410	0	0.0	1,580,922	1,614,248	33,326	2.1	3.27	3.34
Publ U: Elec Gen	1,372,658	1,372,658	0	0.0	30,350	31,222	872	2.9	2.21	2.27
Publ U: Other	5,846,161	5,846,161	0	0.0	183,917	188,932	5,015	2.7	3.15	3.23
AgHm House Exist	11,006,165	10,998,740	-7,425	-0.1	88,871	92,584	3,714	4.2	0.81	0.84
AgHm Land: Exist	29,964,763	29,944,105	-20,657	-0.1	140,245	143,094	2,849	2.0	0.47	0.48
Ag NonHm: Exist	14,170,591	14,144,407	-26,183	-0.2	124,671	126,732	2,061	1.7	0.88	0.90
Res Hmstd	6,420,927	6,420,927	0	0.0	69,187	71,425	2,238	3.2	1.08	1.11
All Other NewCon	4,223,673	4,223,673	0	0.0	75,314	76,618	1,305	1.7	1.78	1.81
<b>Total</b>	<b>466,165,659</b>	<b>465,979,422</b>	<b>-186,237</b>	<b>0.0</b>	<b>6,147,660</b>	<b>6,275,820</b>	<b>128,161</b>	<b>2.1</b>	<b>1.32</b>	<b>1.35</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	5,252,344	5,242,041	-10,302	-0.2	County	42.00	42.09	0.007	0.007
(-) TIF Tax Capacity	257,266	257,266	0	0.0	City/Town	31.32	31.13	0.069	0.069
(-) FD Contrib Tax Cap	279,292	275,374	-3,919	-1.4	School District	21.11	22.59	1.250	1.430
(=) Taxable Tax Capacity	4,715,785	4,709,402	-6,384	-0.1	Special District	4.43	4.44	0.000	0.000
FD Distrib Tax Cap	279,295	275,374	-3,921	-1.4	<b>Total</b>	<b>98.86</b>	<b>100.24</b>	<b>1.326</b>	<b>1.506</b>

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Baseline Proj Pay '06: Current Law  
Alternative Proj Pay '06: Compromise E-12 & Tax Bills

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(all figures in \$000s)

GREATER MINNESOTA

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	87,235,652	87,199,803	-35,850	0.0	847,133	867,708	20,575	2.4	0.97	1.00
ResNonHm 1 Exist	6,052,095	6,042,304	-9,791	-0.2	69,955	71,256	1,301	1.9	1.16	1.18
ResNonHm23 Exist	1,992,820	1,990,402	-2,418	-0.1	28,694	29,129	435	1.5	1.44	1.46
Apartments Exist	3,115,245	3,115,245	0	0.0	47,434	47,930	496	1.0	1.52	1.54
Low Income Apts	508,859	508,859	0	0.0	8,190	5,053	-3,138	-38.	1.61	0.99
Seas Rec: Exist	16,499,761	16,439,096	-60,665	-0.4	185,076	164,433	-20,643	-11.	1.12	1.00
Com/Ind Lo Exist	5,109,227	5,109,227	0	0.0	130,871	133,040	2,168	1.7	2.56	2.60
Com/Ind Hi Exist	10,633,230	10,633,230	0	0.0	348,589	354,592	6,003	1.7	3.28	3.33
Publ U: Elec Gen	1,187,282	1,187,282	0	0.0	26,456	27,222	766	2.9	2.23	2.29
Publ U: Other	3,555,482	3,555,482	0	0.0	109,544	112,860	3,316	3.0	3.08	3.17
AgHm House Exist	9,696,042	9,688,938	-7,104	-0.1	77,879	81,075	3,197	4.1	0.80	0.84
AgHm Land: Exist	28,564,455	28,544,123	-20,332	-0.1	135,189	137,876	2,687	2.0	0.47	0.48
Ag NonHm: Exist	13,222,130	13,197,031	-25,099	-0.2	116,580	118,457	1,877	1.6	0.88	0.90
Res Hmstd	2,822,879	2,822,879	0	0.0	30,210	30,963	753	2.5	1.07	1.10
All Other NewCon	1,999,952	1,999,952	0	0.0	32,534	32,578	44	0.1	1.63	1.63
<b>Total</b>	192,195,111	192,033,852	-161,259	-0.1	2,194,334	2,214,171	19,837	0.9	1.14	1.15

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	2,016,679	2,011,254	-5,424	-0.3	County	49.92	50.05	0.004	0.004	
(-) TIF Tax Capacity	50,840	50,840	0	0.0	City/Town	28.83	28.16	0.015	0.015	
(-) FD Contrib Tax Cap	2,718	2,718	0	0.0	School District	19.61	20.98	1.031	1.218	
(=) Taxable Tax Capacity	1,963,121	1,957,697	-5,424	-0.3	Special District	1.62	1.62	0.000	0.000	
FD Distrib Tax Cap	2,718	2,718	0	0.0	<b>Total</b>	99.98	100.81	1.049	1.237	

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	92,700	92,700	0.0	735	760	25	3.4	0.79	0.82	
Res Hmstd: Avg Val	138,800	138,700	-0.1	1,286	1,322	36	2.8	0.93	0.95	
Res Hmstd: Hi Val	185,100	185,000	-0.1	1,839	1,888	49	2.7	0.99	1.02	
Res Hmstd: Ex-Hi Val	277,700	277,600	0.0	2,945	3,019	74	2.5	1.06	1.09	
Apartment (Mkt rate)	300,000	300,000	0.0	4,064	4,152	88	2.2	1.35	1.38	
Seas Rec: Lo Val	50,000	49,800	-0.4	597	559	-38	-6.3	1.19	1.12	
Seas Rec: Hi Val	150,000	149,400	-0.4	2,007	1,805	-202	-10.	1.34	1.21	
Comm/Ind: Lo Val	150,000	150,000	0.0	3,501	3,590	89	2.5	2.33	2.39	
Comm/Ind: Med Val	300,000	300,000	0.0	8,117	8,314	197	2.4	2.71	2.77	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	29,656	30,361	705	2.4	2.97	3.04	

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**Baseline Proj Pay '06: Current Law**  
**Alternative Proj Pay '06: Compromise E-12 & Tax Bills**

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**METRO AREA**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	188,871,138	188,863,870	-7,268	0.0	2,016,317	2,085,582	69,264	3.4	1.07	1.10
ResNonHm 1 Exist	11,305,517	11,295,101	-10,417	-0.1	130,540	134,143	3,603	2.8	1.15	1.19
ResNonHm23 Exist	4,698,177	4,693,211	-4,966	-0.1	67,145	68,424	1,279	1.9	1.43	1.46
Apartments Exist	14,212,169	14,212,169	0	0.0	206,719	211,164	4,445	2.2	1.45	1.49
Low Income Apts	921,700	921,700	0	0.0	13,262	8,349	-4,913	-37.	1.44	0.91
Seas Rec: Exist	428,081	427,483	-598	-0.1	5,383	5,035	-348	-6.5	1.26	1.18
Com/Ind Lo Exist	3,902,870	3,902,870	0	0.0	97,463	99,720	2,257	2.3	2.50	2.56
Com/Ind Hi Exist	37,674,181	37,674,181	0	0.0	1,232,333	1,259,656	27,323	2.2	3.27	3.34
Publ U: Elec Gen	185,376	185,376	0	0.0	3,894	4,000	106	2.7	2.10	2.16
Publ U: Other	2,290,679	2,290,679	0	0.0	74,373	76,073	1,700	2.3	3.25	3.32
AgHm House Exist	1,310,122	1,309,802	-321	0.0	10,992	11,509	517	4.7	0.84	0.88
AgHm Land: Exist	1,400,308	1,399,983	-325	0.0	5,056	5,218	162	3.2	0.36	0.37
Ag NonHm: Exist	948,461	947,376	-1,084	-0.1	8,091	8,274	184	2.3	0.85	0.87
Res Hmstd	3,598,048	3,598,048	0	0.0	38,977	40,462	1,485	3.8	1.08	1.12
All Other NewCon	2,223,721	2,223,721	0	0.0	42,780	44,040	1,260	2.9	1.92	1.98
<b>Total</b>	<b>273,970,548</b>	<b>273,945,570</b>	<b>-24,978</b>	<b>0.0</b>	<b>3,953,326</b>	<b>4,061,649</b>	<b>108,323</b>	<b>2.7</b>	<b>1.44</b>	<b>1.48</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>		
	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	3,235,665	3,230,787	-4,878	-0.2	County	36.35	36.42	0.008	0.008
(-) TIF Tax Capacity	206,426	206,426	0	0.0	City/Town	33.10	33.23	0.096	0.096
(-) FD Contrib Tax Cap	276,575	272,656	-3,919	-1.4	School District	22.18	23.74	1.359	1.535
(=) Taxable Tax Capacity	2,752,664	2,751,705	-959	0.0	Special District	6.43	6.44	0.000	0.000
FD Distrib Tax Cap	276,577	272,656	-3,921	-1.4	<b>Total</b>	<b>98.06</b>	<b>99.83</b>	<b>1.463</b>	<b>1.639</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effectiv Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	166,400	166,400	0.0	1,652	1,711	59	3.6	0.99	1.03
Res Hmstd: Avg Val	249,400	249,400	0.0	2,663	2,751	88	3.3	1.07	1.10
Res Hmstd: Hi Val	332,400	332,400	0.0	3,673	3,790	117	3.2	1.10	1.14
Res Hmstd: Ex-Hi Val	498,800	498,800	0.0	5,621	5,797	176	3.1	1.13	1.16
Apartment (Mkt rate)	300,000	300,000	0.0	4,116	4,235	119	2.9	1.37	1.41
Comm/Ind: Lo Val	150,000	150,000	0.0	3,688	3,782	93	2.5	2.46	2.52
Comm/Ind: Med Val	300,000	300,000	0.0	8,533	8,742	209	2.4	2.84	2.91
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	31,141	31,889	748	2.4	3.11	3.19

**House Research**

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**Baseline Proj Pay '06: Current Law**  
**Alternative Proj Pay '06: Compromise E-12 & Tax Bills**

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 (all figures in \$000s)

**NORTHWEST CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	4,079,332	4,079,281	-51	0.0	47,302	48,128	826	1.7	1.16	1.18
ResNonHm 1 Exist	315,909	315,295	-613	-0.2	4,375	4,426	51	1.2	1.38	1.40
ResNonHm23 Exist	112,353	112,203	-149	-0.1	1,793	1,813	21	1.1	1.60	1.62
Apartments Exist	311,264	311,264	0	0.0	5,097	5,168	71	1.4	1.64	1.66
Low Income Apts	49,197	49,197	0	0.0	867	536	-332	-38.	1.76	1.09
Seas Rec: Exist	124,940	124,633	-307	-0.2	1,760	1,580	-180	-10.	1.41	1.27
Com/Ind Lo Exist	519,098	519,098	0	0.0	14,094	14,271	176	1.3	2.72	2.75
Com/Ind Hi Exist	784,078	784,078	0	0.0	24,387	24,697	310	1.3	3.11	3.15
Publ U: Elec Gen	22,373	22,373	0	0.0	441	445	4	0.9	1.97	1.99
Publ U: Other	98,920	98,920	0	0.0	3,561	3,613	53	1.5	3.60	3.65
AgHm House Exist	18,708	18,696	-12	-0.1	215	221	5	2.5	1.15	1.18
AgHm Land: Exist	30,318	30,300	-19	-0.1	208	208	-1	-0.4	0.69	0.68
Ag NonHm: Exist	29,379	29,379	0	0.0	383	383	0	-0.1	1.30	1.30
Res Hmstd	86,276	86,276	0	0.0	1,075	1,089	15	1.4	1.25	1.26
All Other NewCon	71,990	71,990	0	0.0	1,686	1,704	19	1.1	2.34	2.37
<b>Total</b>	<b>6,654,136</b>	<b>6,652,985</b>	<b>-1,151</b>	<b>0.0</b>	<b>107,244</b>	<b>108,282</b>	<b>1,038</b>	<b>1.0</b>	<b>1.61</b>	<b>1.63</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>		
	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	79,567	79,297	-270	-0.3	County	55.38	55.52	0.000	0.000
(-) TIF Tax Capacity	4,308	4,308	0	0.0	City/Town	49.43	47.81	0.045	0.045
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.38	22.79	1.026	1.236
(=) Taxable Tax Capacity	75,259	74,989	-270	-0.4	Special District	2.78	2.79	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>128.96</b>	<b>128.90</b>	<b>1.071</b>	<b>1.281</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effectiv Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	60,300	60,300	0.0	601	613	12	2.1	1.00	1.02
Res Hmstd: Avg Val	90,300	90,300	0.0	970	989	18	1.9	1.07	1.09
Res Hmstd: Hi Val	120,400	120,400	0.0	1,418	1,442	25	1.7	1.18	1.20
Res Hmstd: Ex-Hi Val	180,700	180,700	0.0	2,314	2,351	37	1.6	1.28	1.30
Apartment (Mkt rate)	300,000	300,000	0.0	5,157	5,218	61	1.2	1.72	1.74
Comm/Ind: Lo Val	150,000	150,000	0.0	4,156	4,228	72	1.7	2.77	2.82
Comm/Ind: Med Val	300,000	300,000	0.0	9,645	9,802	157	1.6	3.21	3.27
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,257	35,812	556	1.6	3.53	3.58



**House Research**

**Simulation 5E2**  
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**Baseline Proj Pay '06: Current Law**  
**Alternative Proj Pay '06: Compromise E-12 & Tax Bills**

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**NORTHWEST TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	4,562,590	4,558,172	-4,418	-0.1	36,312	38,066	1,754	4.8	0.80	0.84
ResNonHm 1 Exist	289,240	289,035	-205	-0.1	2,853	2,975	122	4.3	0.99	1.03
ResNonHm23 Exist	84,557	84,504	-53	-0.1	938	975	37	4.0	1.11	1.15
Apartments Exist	10,006	10,006	0	0.0	102	107	5	4.6	1.02	1.07
Low Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	2,939,299	2,929,867	-9,431	-0.3	32,153	28,655	-3,498	-10.0	1.09	0.98
Com/Ind Lo Exist	124,606	124,606	0	0.0	2,689	2,784	96	3.6	2.16	2.23
Com/Ind Hi Exist	130,443	130,443	0	0.0	3,802	3,929	127	3.3	2.91	3.01
Publ U: Elec Gen	404	404	0	0.0	5	6	0	3.6	1.36	1.41
Publ U: Other	465,230	465,230	0	0.0	13,903	14,804	901	6.5	2.99	3.18
AgHm House Exist	1,305,875	1,305,372	-503	0.0	10,568	11,132	564	5.3	0.81	0.85
AgHm Land: Exist	4,415,807	4,413,944	-1,864	0.0	21,563	22,132	569	2.6	0.49	0.50
Ag NonHm: Exist	2,535,664	2,531,853	-3,812	-0.2	23,930	24,429	499	2.1	0.94	0.96
Res Hmstd	158,131	158,131	0	0.0	1,390	1,453	63	4.5	0.88	0.92
All Other NewCon	160,712	160,712	0	0.0	1,677	1,601	-76	-4.5	1.04	1.00
<b>Total</b>	<b>17,182,566</b>	<b>17,162,281</b>	<b>-20,285</b>	<b>-0.1</b>	<b>151,886</b>	<b>153,047</b>	<b>1,161</b>	<b>0.8</b>	<b>0.88</b>	<b>0.89</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market</b>					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	161,859	161,382	-477	-0.3	County	52.71	52.89	0.000	0.000
(-) TIF Tax Capacity	51	51	0	0.0	City/Town	15.15	15.20	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.54	18.47	1.120	1.370
(=) Taxable Tax Capacity	161,808	161,330	-477	-0.3	Special District	3.05	3.06	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>87.45</b>	<b>89.62</b>	<b>1.120</b>	<b>1.370</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effectiv Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>		<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	98,700	98,600	-100	-0.1	690	735	45	6.5	0.70	0.75
Res Hmstd: Avg Val	148,000	147,900	-100	-0.1	1,221	1,289	68	5.6	0.82	0.87
Res Hmstd: Hi Val	197,300	197,100	-200	-0.1	1,752	1,841	90	5.1	0.89	0.93
Res Hmstd: Ex-Hi Val	295,900	295,600	-300	-0.1	2,813	2,948	135	4.8	0.95	1.00
Seas Rec: Lo Val	50,000	49,800	-200	-0.4	535	504	-31	-5.8	1.07	1.01
Seas Rec: Hi Val	150,000	149,500	-500	-0.3	1,820	1,639	-180	-9.9	1.21	1.10
Comm/Ind: Lo Val	150,000	150,000	0	0.0	3,230	3,358	128	4.0	2.15	2.24
Comm/Ind: Med Val	300,000	300,000	0	0.0	7,480	7,766	286	3.8	2.49	2.59
Comm/Ind: Hi Val	1,000,000	1,000,000	0	0.0	27,316	28,339	1,023	3.7	2.73	2.83

House Research

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Baseline Proj Pay '06: Current Law  
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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	3,202,690	3,201,274	-1,416	0.0	31,624	32,520	895	2.8	0.99	1.02
ResNonHm 1 Exist	329,796	329,181	-616	-0.2	3,987	4,069	82	2.1	1.21	1.24
ResNonHm23 Exist	123,593	123,422	-172	-0.1	1,830	1,863	33	1.8	1.48	1.51
Apartments Exist	167,412	167,412	0	0.0	2,635	2,676	40	1.5	1.57	1.60
Low Income Apts	44,962	44,962	0	0.0	775	477	-298	-38.	1.72	1.06
Seas Rec: Exist	1,521,227	1,513,911	-7,315	-0.5	18,417	16,176	-2,241	-12.	1.21	1.07
Com/Ind Lo Exist	438,231	438,231	0	0.0	11,418	11,650	232	2.0	2.61	2.66
Com/Ind Hi Exist	795,021	795,021	0	0.0	26,482	27,097	616	2.3	3.33	3.41
Publ U: Elec Gen	841	841	0	0.0	22	22	0	0.4	2.64	2.65
Publ U: Other	79,456	79,456	0	0.0	2,785	2,836	51	1.8	3.51	3.57
AgHm House Exist	26,188	26,138	-49	-0.2	259	264	5	1.9	0.99	1.01
AgHm Land: Exist	28,564	28,505	-60	-0.2	115	116	0	0.3	0.40	0.41
Ag NonHm: Exist	37,313	37,178	-135	-0.4	357	361	4	1.2	0.96	0.97
Res Hmstd	80,788	80,788	0	0.0	835	862	27	3.3	1.03	1.07
All Other NewCon	98,981	98,981	0	0.0	1,783	1,761	-21	-1.2	1.80	1.78
<b>Total</b>	<b>6,975,064</b>	<b>6,965,302</b>	<b>-9,762</b>	<b>-0.1</b>	<b>103,326</b>	<b>102,751</b>	<b>-575</b>	<b>-0.6</b>	<b>1.48</b>	<b>1.48</b>

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	82,205	81,802	-403	-0.5	County	44.75	44.97	0.000	0.000
(-) TIF Tax Capacity	3,275	3,275	0	0.0	City/Town	40.56	40.05	0.012	0.013
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.33	20.60	0.823	1.020
(=) Taxable Tax Capacity	78,931	78,528	-403	-0.5	Special District	0.82	0.82	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>105.47</b>	<b>106.44</b>	<b>0.835</b>	<b>1.033</b>

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	78,900	78,900	0.0	597	620	23	3.9	0.76	0.79	
Res Hmstd: Avg Val	118,300	118,200	-0.1	1,081	1,114	34	3.1	0.91	0.94	
Res Hmstd: Hi Val	157,700	157,600	-0.1	1,565	1,610	45	2.9	0.99	1.02	
Res Hmstd: Ex-Hi Val	236,700	236,600	0.0	2,535	2,603	69	2.7	1.07	1.10	
Apartment (Mkt rate)	300,000	300,000	0.0	4,206	4,301	96	2.3	1.40	1.43	
Comm/Ind: Lo Val	150,000	150,000	0.0	3,593	3,686	93	2.6	2.40	2.46	
Comm/Ind: Med Val	300,000	300,000	0.0	8,341	8,548	208	2.5	2.78	2.85	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	30,499	31,240	741	2.4	3.05	3.12	

House Research

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Baseline Proj Pay '06: Current Law  
Alternative Proj Pay '06: Compromise E-12 & Tax Bills

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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	5,392,694	5,387,458	-5,236	-0.1	41,852	43,903	2,051	4.9	0.78	0.81
ResNonHm 1 Exist	371,153	370,476	-677	-0.2	3,579	3,719	139	3.9	0.96	1.00
ResNonHm23 Exist	85,883	85,803	-79	-0.1	1,027	1,065	38	3.7	1.20	1.24
Apartments Exist	11,373	11,373	0	0.0	135	140	5	3.9	1.18	1.23
Low Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	4,561,541	4,541,352	-20,189	-0.4	47,806	41,832	-5,973	-12.0	1.05	0.92
Com/Ind Lo Exist	173,377	173,377	0	0.0	3,572	3,702	130	3.6	2.06	2.14
Com/Ind Hi Exist	132,115	132,115	0	0.0	3,562	3,687	125	3.5	2.70	2.79
Publ U: Elec Gen	3,606	3,606	0	0.0	69	72	3	4.1	1.92	2.00
Publ U: Other	360,648	360,648	0	0.0	11,148	11,498	350	3.1	3.09	3.19
AgHm House Exist	970,532	969,241	-1,291	-0.1	8,214	8,560	346	4.2	0.85	0.88
AgHm Land: Exist	1,518,291	1,515,751	-2,540	-0.2	6,284	6,418	134	2.1	0.41	0.42
Ag NonHm: Exist	745,806	743,720	-2,086	-0.3	7,126	7,265	139	1.9	0.96	0.98
Res Hmstd	185,922	185,922	0	0.0	1,654	1,728	73	4.4	0.89	0.93
All Other NewCon	190,827	190,827	0	0.0	2,157	2,012	-146	-6.7	1.13	1.05
<b>Total</b>	<b>14,703,767</b>	<b>14,671,669</b>	<b>-32,098</b>	<b>-0.2</b>	<b>138,186</b>	<b>135,600</b>	<b>-2,586</b>	<b>-1.9</b>	<b>0.94</b>	<b>0.92</b>

**Tax Base**

**Tax Rates**

	Taxable Market				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	147,140	146,247	-893	-0.6	County	47.92	48.22	0.000	0.000	
(-) TIF Tax Capacity	36	36	0	0.0	City/Town	14.34	14.42	0.000	0.000	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.98	22.32	0.769	0.987	
(=) Taxable Tax Capacity	147,104	146,211	-893	-0.6	Special District	0.82	0.82	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>84.06</b>	<b>85.78</b>	<b>0.769</b>	<b>0.987</b>	

**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	101,400	101,300	-100	-0.1	649	688	39	5.9	0.64	0.68
Res Hmstd: Avg Val	152,100	152,000	-100	-0.1	1,160	1,218	58	5.0	0.76	0.80
Res Hmstd: Hi Val	202,700	202,500	-200	-0.1	1,670	1,747	77	4.6	0.82	0.86
Res Hmstd: Ex-Hi Val	304,100	303,800	-300	-0.1	2,691	2,807	115	4.3	0.89	0.92
Seas Rec: Lo Val	50,000	49,800	-200	-0.4	518	485	-33	-6.4	1.04	0.97
Seas Rec: Hi Val	150,000	149,300	-700	-0.5	1,769	1,579	-189	-10.0	1.18	1.06
Comm/Ind: Lo Val	150,000	150,000	0	0.0	3,101	3,214	113	3.6	2.07	2.14
Comm/Ind: Med Val	300,000	300,000	0	0.0	7,197	7,450	253	3.5	2.40	2.48
Comm/Ind: Hi Val	1,000,000	1,000,000	0	0.0	26,312	27,217	905	3.4	2.63	2.72

**House Research**

**Simulation 5E2**  
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**Baseline Proj Pay '06: Current Law**  
**Alternative Proj Pay '06: Compromise E-12 & Tax Bills**

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**TACONITE CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	2,249,870	2,249,800	-70	0.0	18,546	18,407	-139	-0.8	0.82	0.82
ResNonHm 1 Exist	197,481	197,218	-263	-0.1	2,911	2,896	-15	-0.5	1.47	1.47
ResNonHm23 Exist	53,785	53,733	-52	-0.1	974	964	-10	-1.1	1.81	1.79
Apartments Exist	94,083	94,083	0	0.0	1,750	1,731	-19	-1.1	1.86	1.84
Low Income Apts	30,704	30,704	0	0.0	568	343	-225	-39.	1.85	1.12
Seas Rec: Exist	182,714	182,594	-121	-0.1	2,538	2,314	-224	-8.8	1.39	1.27
Com/Ind Lo Exist	281,530	281,530	0	0.0	8,199	8,238	39	0.5	2.91	2.93
Com/Ind Hi Exist	367,335	367,335	0	0.0	14,055	14,102	48	0.3	3.83	3.84
Publ U: Elec Gen	190,282	190,282	0	0.0	4,215	4,335	120	2.9	2.21	2.28
Publ U: Other	109,581	109,581	0	0.0	3,796	3,862	66	1.7	3.46	3.52
AgHm House Exist	5,541	5,536	-5	-0.1	53	53	0	-0.7	0.96	0.95
AgHm Land: Exist	3,767	3,759	-8	-0.2	13	13	0	-1.8	0.35	0.34
Ag NonHm: Exist	46,359	46,192	-167	-0.4	630	621	-9	-1.4	1.36	1.34
Res Hmstd	25,444	25,444	0	0.0	232	231	0	0.0	0.91	0.91
All Other NewCon	29,925	29,925	0	0.0	673	659	-14	-2.1	2.25	2.20
<b>Total</b>	<b>3,868,400</b>	<b>3,867,715</b>	<b>-686</b>	<b>0.0</b>	<b>59,152</b>	<b>58,770</b>	<b>-382</b>	<b>-0.6</b>	<b>1.53</b>	<b>1.52</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>		
	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	47,277	47,109	-168	-0.4	County	52.57	52.79	0.000	0.000
(-) TIF Tax Capacity	1,661	1,661	0	0.0	City/Town	68.32	64.96	0.032	0.032
(-) FD Contrib Tax Cap	1,936	1,936	0	0.0	School District	10.44	11.77	0.818	0.991
(=) Taxable Tax Capacity	43,680	43,512	-168	-0.4	Special District	2.05	2.06	0.000	0.000
FD Distrib Tax Cap	2,069	2,069	0	0.0	<b>Total</b>	<b>133.38</b>	<b>131.57</b>	<b>0.849</b>	<b>1.022</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effectiv Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	53,600	53,600	0.0	231	231	0	-0.2	0.43	0.43
Res Hmstd: Avg Val	80,400	80,400	0.0	526	525	-1	-0.1	0.65	0.65
Res Hmstd: Hi Val	107,200	107,200	0.0	930	929	-1	-0.1	0.87	0.87
Res Hmstd: Ex-Hi Val	160,800	160,800	0.0	1,739	1,737	-1	-0.1	1.08	1.08
Apartment (Mkt rate)	300,000	300,000	0.0	5,257	5,241	-16	-0.3	1.75	1.75
Comm/Ind: Lo Val	150,000	150,000	0.0	4,248	4,279	31	0.7	2.83	2.85
Comm/Ind: Med Val	300,000	300,000	0.0	9,870	9,934	64	0.7	3.29	3.31
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,104	36,322	218	0.6	3.61	3.63

**House Research**

**Simulation 5E2**  
**7/12/2005 10:44**

**Baseline Proj Pay '06: Current Law**  
**Alternative Proj Pay '06: Compromise E-12 & Tax Bills**

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 (all figures in \$000s)

**TACONITE TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	4,236,150	4,232,294	-3,856	-0.1	25,412	26,866	1,455	5.7	0.60	0.63
ResNonHm 1 Exist	261,488	260,961	-527	-0.2	2,430	2,524	94	3.9	0.93	0.97
ResNonHm23 Exist	36,791	36,677	-114	-0.3	418	432	13	3.2	1.14	1.18
Apartments Exist	4,115	4,115	0	0.0	46	48	2	3.3	1.13	1.16
Low Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	3,892,747	3,882,766	-9,982	-0.3	42,665	37,857	-4,807	-11.	1.10	0.98
Com/Ind Lo Exist	77,712	77,712	0	0.0	1,724	1,777	53	3.1	2.22	2.29
Com/Ind Hi Exist	124,522	124,522	0	0.0	3,718	3,824	106	2.8	2.99	3.07
Publ U: Elec Gen	733	733	0	0.0	14	14	0	2.8	1.92	1.97
Publ U: Other	256,771	256,771	0	0.0	7,574	7,815	240	3.2	2.95	3.04
AgHm House Exist	184,127	183,569	-558	-0.3	745	809	64	8.6	0.40	0.44
AgHm Land: Exist	211,981	211,273	-709	-0.3	359	379	20	5.6	0.17	0.18
Ag NonHm: Exist	524,355	521,913	-2,442	-0.5	4,606	4,677	71	1.5	0.88	0.90
Res Hmstd	88,130	88,130	0	0.0	581	613	32	5.5	0.66	0.70
All Other NewCon	100,142	100,142	0	0.0	1,163	1,056	-107	-9.2	1.16	1.05
<b>Total</b>	<b>9,999,765</b>	<b>9,981,577</b>	<b>-18,188</b>	<b>-0.2</b>	<b>91,455</b>	<b>88,691</b>	<b>-2,764</b>	<b>-3.0</b>	<b>0.91</b>	<b>0.89</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>		
	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	103,678	103,151	-527	-0.5	County	54.64	54.86	0.000	0.000
(-) TIF Tax Capacity	268	268	0	0.0	City/Town	15.18	15.26	0.000	0.000
(-) FD Contrib Tax Cap	782	782	0	0.0	School District	10.53	11.88	0.601	0.809
(=) Taxable Tax Capacity	102,628	102,101	-527	-0.5	Special District	2.41	2.42	0.000	0.000
FD Distrib Tax Cap	648	648	0	0.0	<b>Total</b>	<b>82.76</b>	<b>84.41</b>	<b>0.601</b>	<b>0.809</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effectiv Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	102,600	102,500	-0.1	341	378	37	11.0	0.33	0.37
Res Hmstd: Avg Val	153,900	153,800	-0.1	842	899	56	6.7	0.55	0.58
Res Hmstd: Hi Val	205,100	204,900	-0.1	1,343	1,418	75	5.6	0.65	0.69
Res Hmstd: Ex-Hi Val	307,700	307,400	-0.1	2,346	2,458	112	4.8	0.76	0.80
Seas Rec: Lo Val	50,000	49,900	-0.2	511	479	-32	-6.3	1.02	0.96
Seas Rec: Hi Val	150,000	149,600	-0.3	1,749	1,562	-187	-10.	1.17	1.04
Comm/Ind: Lo Val	150,000	150,000	0.0	3,131	3,239	108	3.5	2.09	2.16
Comm/Ind: Med Val	300,000	300,000	0.0	7,275	7,517	242	3.3	2.42	2.51
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	26,615	27,481	866	3.3	2.66	2.75

**House Research**

**Simulation 5E2**  
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**Baseline Proj Pay '06: Current Law**  
**Alternative Proj Pay '06: Compromise E-12 & Tax Bills**

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 (all figures in \$000s)

**DULUTH AREA**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	4,676,786	4,675,338	-1,448	0.0	45,995	47,004	1,009	2.2	0.98	1.01
ResNonHm 1 Exist	378,564	377,997	-568	-0.1	4,308	4,371	63	1.5	1.14	1.16
ResNonHm23 Exist	173,151	173,007	-144	-0.1	2,428	2,454	26	1.1	1.40	1.42
Apartments Exist	266,850	266,850	0	0.0	3,737	3,773	36	1.0	1.40	1.41
Low Income Apts	25,041	25,041	0	0.0	355	219	-136	-38.	1.42	0.88
Seas Rec: Exist	94,371	94,358	-12	0.0	1,212	1,120	-92	-7.6	1.28	1.19
Com/Ind Lo Exist	208,644	208,644	0	0.0	5,007	5,102	95	1.9	2.40	2.45
Com/Ind Hi Exist	797,442	797,442	0	0.0	25,207	25,599	392	1.6	3.16	3.21
Publ U: Elec Gen	475	475	0	0.0	10	10	0	0.2	2.17	2.18
Publ U: Other	114,103	114,103	0	0.0	3,599	3,659	60	1.7	3.15	3.21
AgHm House Exist	16,068	16,029	-39	-0.2	151	157	6	4.1	0.94	0.98
AgHm Land: Exist	14,418	14,381	-36	-0.3	53	54	1	2.7	0.37	0.38
Ag NonHm: Exist	22,930	22,818	-112	-0.5	234	237	3	1.4	1.02	1.04
Res Hmstd	81,678	81,678	0	0.0	900	923	23	2.6	1.10	1.13
All Other NewCon	67,397	67,397	0	0.0	1,278	1,299	21	1.7	1.90	1.93
<b>Total</b>	<b>6,937,917</b>	<b>6,935,558</b>	<b>-2,359</b>	<b>0.0</b>	<b>94,475</b>	<b>95,984</b>	<b>1,509</b>	<b>1.6</b>	<b>1.36</b>	<b>1.38</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>		
	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	80,944	80,793	-151	-0.2	County	64.03	64.22	0.000	0.000
(-) TIF Tax Capacity	7,966	7,966	0	0.0	City/Town	23.18	21.66	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.41	13.84	0.862	1.061
(=) Taxable Tax Capacity	72,978	72,827	-151	-0.2	Special District	5.33	5.34	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>104.95</b>	<b>105.06</b>	<b>0.862</b>	<b>1.061</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effectiv Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	100,900	100,900	0.0	864	886	21	2.5	0.86	0.88
Res Hmstd: Avg Val	151,300	151,300	0.0	1,482	1,514	32	2.1	0.98	1.00
Res Hmstd: Hi Val	201,600	201,500	0.0	2,099	2,140	41	2.0	1.04	1.06
Res Hmstd: Ex-Hi Val	302,500	302,400	0.0	3,335	3,398	62	1.9	1.10	1.12
Apartment (Mkt rate)	300,000	300,000	0.0	4,194	4,258	64	1.5	1.40	1.42
Comm/Ind: Lo Val	150,000	150,000	0.0	3,585	3,659	74	2.1	2.39	2.44
Comm/Ind: Med Val	300,000	300,000	0.0	8,321	8,484	163	2.0	2.77	2.83
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	30,426	31,002	577	1.9	3.04	3.10

**House Research**

**Simulation 5E2**  
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**Baseline Proj Pay '06: Current Law**  
**Alternative Proj Pay '06: Compromise E-12 & Tax Bills**

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 (all figures in \$000s)

**EAST CENTRAL CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	3,211,720	3,209,342	-2,378	-0.1	38,027	38,687	660	1.7	1.18	1.21
ResNonHm 1 Exist	249,063	248,939	-124	0.0	3,336	3,380	45	1.3	1.34	1.36
ResNonHm23 Exist	102,618	102,592	-25	0.0	1,748	1,766	18	1.0	1.70	1.72
Apartments Exist	154,962	154,962	0	0.0	2,557	2,584	28	1.1	1.65	1.67
Low Income Apts	42,409	42,409	0	0.0	714	439	-276	-38.	1.68	1.03
Seas Rec: Exist	64,795	64,586	-209	-0.3	1,049	971	-78	-7.4	1.62	1.50
Com/Ind Lo Exist	280,608	280,608	0	0.0	7,587	7,710	123	1.6	2.70	2.75
Com/Ind Hi Exist	512,653	512,653	0	0.0	18,200	18,489	289	1.6	3.55	3.61
Publ U: Elec Gen	1,104	1,104	0	0.0	31	31	0	1.1	2.77	2.80
Publ U: Other	81,861	81,861	0	0.0	2,925	2,974	49	1.7	3.57	3.63
AgHm House Exist	70,790	70,760	-30	0.0	773	793	20	2.6	1.09	1.12
AgHm Land: Exist	57,686	57,661	-24	0.0	257	260	3	1.1	0.45	0.45
Ag NonHm: Exist	37,721	37,619	-102	-0.3	462	463	1	0.3	1.22	1.23
Res Hmstd	145,936	145,936	0	0.0	1,855	1,889	33	1.8	1.27	1.29
All Other NewCon	77,082	77,082	0	0.0	1,650	1,670	21	1.3	2.14	2.17
<b>Total</b>	<b>5,091,006</b>	<b>5,088,114</b>	<b>-2,892</b>	<b>-0.1</b>	<b>81,171</b>	<b>82,108</b>	<b>937</b>	<b>1.2</b>	<b>1.59</b>	<b>1.61</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>		
	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	59,044	58,798	-246	-0.4	County	56.64	56.77	0.009	0.009
(-) TIF Tax Capacity	2,609	2,609	0	0.0	City/Town	43.12	41.75	0.028	0.028
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.84	27.21	0.661	0.852
(=) Taxable Tax Capacity	56,435	56,189	-246	-0.4	Special District	1.07	1.07	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>126.67</b>	<b>126.81</b>	<b>0.697</b>	<b>0.888</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effectiv Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	98,800	98,700	-0.1	1,037	1,056	19	1.8	1.05	1.07
Res Hmstd: Avg Val	148,300	148,200	-0.1	1,743	1,772	29	1.7	1.18	1.20
Res Hmstd: Hi Val	197,600	197,500	-0.1	2,446	2,485	39	1.6	1.24	1.26
Res Hmstd: Ex-Hi Val	296,400	296,200	-0.1	3,855	3,913	58	1.5	1.30	1.32
Apartment (Mkt rate)	300,000	300,000	0.0	4,959	5,022	63	1.3	1.65	1.67
Comm/Ind: Lo Val	150,000	150,000	0.0	4,049	4,122	73	1.8	2.70	2.75
Comm/Ind: Med Val	300,000	300,000	0.0	9,412	9,574	162	1.7	3.14	3.19
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	34,442	35,016	574	1.7	3.44	3.50

House Research

Simulation 5E2  
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Baseline Proj Pay '06: Current Law  
Alternative Proj Pay '06: Compromise E-12 & Tax Bills

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(all figures in \$000s)

EAST CENTRAL TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	5,155,429	5,152,370	-3,059	-0.1	49,444	51,154	1,710	3.5	0.96	0.99
ResNonHm 1 Exist	349,194	348,605	-589	-0.2	3,742	3,854	112	3.0	1.07	1.11
ResNonHm23 Exist	99,631	99,507	-124	-0.1	1,329	1,367	39	2.9	1.33	1.37
Apartments Exist	4,127	4,127	0	0.0	51	53	2	3.1	1.24	1.28
Low Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	1,375,906	1,368,162	-7,744	-0.6	16,680	15,163	-1,517	-9.1	1.21	1.11
Com/Ind Lo Exist	90,839	90,839	0	0.0	2,086	2,149	63	3.0	2.30	2.37
Com/Ind Hi Exist	67,689	67,689	0	0.0	2,064	2,123	59	2.8	3.05	3.14
Publ U: Elec Gen	5,095	5,095	0	0.0	97	100	2	2.2	1.91	1.95
Publ U: Other	165,350	165,350	0	0.0	5,305	5,448	143	2.7	3.21	3.29
AgHm House Exist	1,158,991	1,157,278	-1,713	-0.1	10,218	10,576	358	3.5	0.88	0.91
AgHm Land: Exist	1,049,169	1,047,368	-1,801	-0.2	3,724	3,782	58	1.6	0.35	0.36
Ag NonHm: Exist	436,059	434,884	-1,175	-0.3	4,307	4,338	32	0.7	0.99	1.00
Res Hmstd	167,696	167,696	0	0.0	1,744	1,801	57	3.3	1.04	1.07
All Other NewCon	135,282	135,282	0	0.0	1,509	1,487	-22	-1.5	1.12	1.10
<b>Total</b>	<b>10,260,456</b>	<b>10,244,252</b>	<b>-16,204</b>	<b>-0.2</b>	<b>102,301</b>	<b>103,395</b>	<b>1,094</b>	<b>1.1</b>	<b>1.00</b>	<b>1.01</b>

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	101,036	100,856	-180	-0.2	County	57.15	57.31	0.018	0.018	
(-) TIF Tax Capacity	98	98	0	0.0	City/Town	17.71	17.74	0.000	0.000	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.74	24.85	0.675	0.875	
(=) Taxable Tax Capacity	100,938	100,758	-180	-0.2	Special District	0.84	0.84	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>99.43</b>	<b>100.75</b>	<b>0.693</b>	<b>0.894</b>	

Tax Burdens on  
Hypothetical Properties

	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	117,400	117,300	-0.1	982	1,020	38	3.8	0.84	0.87
Res Hmstd: Avg Val	176,100	176,000	-0.1	1,659	1,716	57	3.5	0.94	0.98
Res Hmstd: Hi Val	234,700	234,600	0.0	2,335	2,412	77	3.3	0.99	1.03
Res Hmstd: Ex-Hi Val	352,300	352,100	-0.1	3,692	3,806	115	3.1	1.05	1.08
Seas Rec: Lo Val	50,000	49,700	-0.6	594	558	-36	-6.1	1.19	1.12
Seas Rec: Hi Val	150,000	149,200	-0.5	1,999	1,801	-198	-9.9	1.33	1.21
Comm/Ind: Lo Val	150,000	150,000	0.0	3,435	3,537	101	2.9	2.29	2.36
Comm/Ind: Med Val	300,000	300,000	0.0	7,981	8,207	226	2.8	2.66	2.74
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	29,195	30,004	809	2.8	2.92	3.00



**House Research**

**Simulation 5E2**  
**7/12/2005 10:44**

**Baseline Proj Pay '06: Current Law**  
**Alternative Proj Pay '06: Compromise E-12 & Tax Bills**

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**CENTRAL MINN CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	10,762,011	10,760,814	-1,197	0.0	116,368	118,890	2,521	2.2	1.08	1.10
ResNonHm 1 Exist	632,889	632,057	-832	-0.1	7,663	7,798	135	1.8	1.21	1.23
ResNonHm23 Exist	299,357	299,135	-222	-0.1	4,428	4,497	69	1.6	1.48	1.50
Apartments Exist	769,808	769,808	0	0.0	11,441	11,598	157	1.4	1.49	1.51
Low Income Apts	106,194	106,194	0	0.0	1,597	992	-605	-37.	1.50	0.93
Seas Rec: Exist	74,129	73,992	-137	-0.2	1,036	967	-69	-6.6	1.40	1.31
Com/Ind Lo Exist	627,892	627,892	0	0.0	15,863	16,175	311	2.0	2.53	2.58
Com/Ind Hi Exist	2,048,429	2,048,429	0	0.0	66,952	68,298	1,346	2.0	3.27	3.33
Publ U: Elec Gen	647,304	647,304	0	0.0	13,722	14,153	431	3.1	2.12	2.19
Publ U: Other	387,661	387,661	0	0.0	12,380	12,715	335	2.7	3.19	3.28
AgHm House Exist	141,271	141,268	-2	0.0	1,524	1,562	39	2.5	1.08	1.11
AgHm Land: Exist	118,100	118,098	-2	0.0	485	492	7	1.5	0.41	0.42
Ag NonHm: Exist	115,004	114,998	-6	0.0	1,201	1,214	13	1.1	1.04	1.06
Res Hmstd	624,981	624,981	0	0.0	7,138	7,302	164	2.3	1.14	1.17
All Other NewCon	238,491	238,491	0	0.0	5,294	5,402	108	2.0	2.22	2.27
<b>Total</b>	<b>17,593,520</b>	<b>17,591,122</b>	<b>-2,398</b>	<b>0.0</b>	<b>267,091</b>	<b>272,054</b>	<b>4,963</b>	<b>1.9</b>	<b>1.52</b>	<b>1.55</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>		
	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	213,580	213,024	-555	-0.3	County	42.27	42.35	0.000	0.000
(-) TIF Tax Capacity	12,145	12,145	0	0.0	City/Town	38.26	37.64	0.028	0.028
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.34	26.64	1.152	1.324
(=) Taxable Tax Capacity	201,435	200,879	-555	-0.3	Special District	2.34	2.34	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>108.20</b>	<b>108.98</b>	<b>1.181</b>	<b>1.353</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effectiv Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	114,400	114,400	0.0	1,103	1,132	28	2.6	0.96	0.99
Res Hmstd: Avg Val	171,400	171,400	0.0	1,839	1,882	43	2.3	1.07	1.10
Res Hmstd: Hi Val	228,500	228,500	0.0	2,575	2,632	57	2.2	1.13	1.15
Res Hmstd: Ex-Hi Val	342,900	342,900	0.0	4,051	4,137	85	2.1	1.18	1.21
Apartment (Mkt rate)	300,000	300,000	0.0	4,412	4,492	81	1.8	1.47	1.50
Comm/Ind: Lo Val	150,000	150,000	0.0	3,706	3,791	85	2.3	2.47	2.53
Comm/Ind: Med Val	300,000	300,000	0.0	8,588	8,777	189	2.2	2.86	2.93
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	31,371	32,048	676	2.2	3.14	3.20

House Research

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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	6,201,843	6,199,375	-2,468	0.0	54,874	56,932	2,058	3.8	0.88	0.92
ResNonHm 1 Exist	325,418	324,909	-508	-0.2	3,202	3,303	101	3.1	0.98	1.02
ResNonHm23 Exist	120,392	120,230	-162	-0.1	1,456	1,497	41	2.8	1.21	1.25
Apartments Exist	3,997	3,997	0	0.0	47	49	2	3.4	1.18	1.22
Low Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	782,133	778,367	-3,765	-0.5	8,912	7,941	-971	-10.0	1.14	1.02
Com/Ind Lo Exist	134,591	134,591	0	0.0	2,880	2,973	92	3.2	2.14	2.21
Com/Ind Hi Exist	135,704	135,704	0	0.0	3,751	3,868	118	3.1	2.76	2.85
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	161,191	161,191	0	0.0	4,622	4,754	132	2.9	2.87	2.95
AgHm House Exist	1,345,872	1,345,693	-180	0.0	11,245	11,674	429	3.8	0.84	0.87
AgHm Land: Exist	1,578,592	1,578,500	-92	0.0	6,192	6,318	126	2.0	0.39	0.40
Ag NonHm: Exist	388,516	388,131	-385	-0.1	3,510	3,564	54	1.5	0.90	0.92
Res Hmstd	187,223	187,223	0	0.0	1,785	1,846	62	3.5	0.95	0.99
All Other NewCon	111,176	111,176	0	0.0	1,187	1,202	15	1.3	1.07	1.08
<b>Total</b>	<b>11,476,648</b>	<b>11,469,087</b>	<b>-7,561</b>	<b>-0.1</b>	<b>103,662</b>	<b>105,922</b>	<b>2,259</b>	<b>2.2</b>	<b>0.90</b>	<b>0.92</b>

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	112,034	111,941	-92	-0.1	County	42.62	42.71	0.000	0.000
(-) TIF Tax Capacity	252	252	0	0.0	City/Town	18.03	18.05	0.005	0.005
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.79	27.16	0.905	1.092
(=) Taxable Tax Capacity	111,782	111,689	-92	-0.1	Special District	1.70	1.70	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>88.14</b>	<b>89.62</b>	<b>0.910</b>	<b>1.096</b>

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	144,400	144,300	-0.1	1,162	1,209	47	4.1	0.80	0.84
Res Hmstd: Avg Val	216,500	216,400	0.0	1,928	1,999	71	3.7	0.89	0.92
Res Hmstd: Hi Val	288,500	288,400	0.0	2,693	2,788	95	3.5	0.93	0.97
Res Hmstd: Ex-Hi Val	432,900	432,700	0.0	4,210	4,352	143	3.4	0.97	1.01
Seas Rec: Lo Val	50,000	49,800	-0.4	538	504	-34	-6.4	1.08	1.01
Seas Rec: Hi Val	150,000	149,300	-0.5	1,830	1,637	-193	-10.0	1.22	1.10
Comm/Ind: Lo Val	150,000	150,000	0.0	3,214	3,317	103	3.2	2.14	2.21
Comm/Ind: Med Val	300,000	300,000	0.0	7,453	7,684	231	3.1	2.48	2.56
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	27,238	28,066	827	3.0	2.72	2.81

**House Research**

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**SOUTHWEST CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	4,518,141	4,517,992	-149	0.0	56,717	56,515	-202	-0.4	1.26	1.25
ResNonHm 1 Exist	314,833	314,542	-291	-0.1	4,869	4,846	-23	-0.5	1.55	1.54
ResNonHm23 Exist	82,213	82,126	-87	-0.1	1,481	1,481	0	0.0	1.80	1.80
Apartments Exist	241,005	241,005	0	0.0	4,371	4,366	-5	-0.1	1.81	1.81
Low Income Apts	51,924	51,924	0	0.0	946	578	-367	-38.	1.82	1.11
Seas Rec: Exist	18,494	18,493	-1	0.0	349	325	-23	-6.7	1.89	1.76
Com/Ind Lo Exist	534,977	534,977	0	0.0	15,852	15,917	65	0.4	2.96	2.98
Com/Ind Hi Exist	742,421	742,421	0	0.0	28,148	28,362	215	0.8	3.79	3.82
Publ U: Elec Gen	4,083	4,083	0	0.0	106	105	-1	-1.3	2.60	2.56
Publ U: Other	76,595	76,595	0	0.0	3,087	3,080	-7	-0.2	4.03	4.02
AgHm House Exist	21,210	21,164	-46	-0.2	280	276	-4	-1.5	1.32	1.30
AgHm Land: Exist	43,852	43,754	-98	-0.2	364	355	-9	-2.4	0.83	0.81
Ag NonHm: Exist	51,581	51,529	-53	-0.1	791	771	-19	-2.5	1.53	1.50
Res Hmstd	90,087	90,087	0	0.0	1,225	1,226	1	0.1	1.36	1.36
All Other NewCon	56,649	56,649	0	0.0	1,485	1,497	12	0.8	2.62	2.64
<b>Total</b>	<b>6,848,066</b>	<b>6,847,341</b>	<b>-725</b>	<b>0.0</b>	<b>120,070</b>	<b>119,700</b>	<b>-371</b>	<b>-0.3</b>	<b>1.75</b>	<b>1.75</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>		
	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	80,410	80,142	-268	-0.3	County	55.40	55.51	0.032	0.032
(-) TIF Tax Capacity	3,809	3,809	0	0.0	City/Town	61.28	58.08	0.037	0.037
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.20	20.38	1.338	1.499
(=) Taxable Tax Capacity	76,601	76,333	-268	-0.3	Special District	1.55	1.55	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>137.42</b>	<b>135.52</b>	<b>1.408</b>	<b>1.569</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effectiv Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	54,800	54,800	0.0	611	609	-2	-0.3	1.12	1.11
Res Hmstd: Avg Val	82,100	82,100	0.0	945	943	-2	-0.3	1.15	1.15
Res Hmstd: Hi Val	109,400	109,400	0.0	1,384	1,380	-3	-0.2	1.26	1.26
Res Hmstd: Ex-Hi Val	164,200	164,200	0.0	2,263	2,258	-5	-0.2	1.38	1.38
Apartment (Mkt rate)	300,000	300,000	0.0	5,576	5,553	-23	-0.4	1.86	1.85
Comm/Ind: Lo Val	150,000	150,000	0.0	4,397	4,420	23	0.5	2.93	2.95
Comm/Ind: Med Val	300,000	300,000	0.0	10,190	10,236	46	0.4	3.40	3.41
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	37,223	37,375	151	0.4	3.72	3.74

House Research

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**SOUTHWEST 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	2,430,622	2,429,385	-1,237	-0.1	21,942	22,667	725	3.3	0.90	0.93
ResNonHm 1 Exist	248,518	248,293	-225	-0.1	2,601	2,674	74	2.8	1.05	1.08
ResNonHm23 Exist	37,920	37,891	-29	-0.1	497	509	12	2.5	1.31	1.34
Apartments Exist	3,642	3,642	0	0.0	42	43	1	2.6	1.16	1.19
Low Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	494,882	493,668	-1,213	-0.2	6,315	5,730	-585	-9.3	1.28	1.16
Com/Ind Lo Exist	100,260	100,260	0	0.0	2,246	2,310	64	2.8	2.24	2.30
Com/Ind Hi Exist	132,563	132,563	0	0.0	3,787	3,888	101	2.7	2.86	2.93
Publ U: Elec Gen	515	515	0	0.0	8	9	0	5.1	1.63	1.72
Publ U: Other	341,737	341,737	0	0.0	9,501	9,776	275	2.9	2.78	2.86
AgHm House Exist	1,354,496	1,353,442	-1,054	-0.1	10,286	10,678	392	3.8	0.76	0.79
AgHm Land: Exist	8,282,493	8,274,145	-8,348	-0.1	42,027	42,772	745	1.8	0.51	0.52
Ag NonHm: Exist	4,057,440	4,049,849	-7,591	-0.2	35,040	35,559	519	1.5	0.86	0.88
Res Hmstd	74,922	74,922	0	0.0	744	766	23	3.0	0.99	1.02
All Other NewCon	85,330	85,330	0	0.0	838	858	20	2.4	0.98	1.01
<b>Total</b>	<b>17,645,340</b>	<b>17,625,642</b>	<b>-19,698</b>	<b>-0.1</b>	<b>135,874</b>	<b>138,241</b>	<b>2,367</b>	<b>1.7</b>	<b>0.77</b>	<b>0.78</b>

**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	152,685	152,514	-171	-0.1	56.29	56.39	0.019	0.019	
(-) TIF Tax Capacity	406	406	0	0.0	13.20	13.21	0.000	0.000	
(-) FD Contrib Tax Cap	0	0	0	0.0	17.17	18.52	1.392	1.545	
(=) Taxable Tax Capacity	152,278	152,108	-171	-0.1	1.42	1.42	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	88.08	89.54	1.411	1.563

**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	89,500	89,500	0.0	623	649	27	4.3	0.70	0.73	
Res Hmstd: Avg Val	134,300	134,200	-0.1	1,121	1,160	39	3.5	0.83	0.86	
Res Hmstd: Hi Val	179,000	178,900	-0.1	1,618	1,670	52	3.2	0.90	0.93	
Res Hmstd: Ex-Hi Val	268,500	268,400	0.0	2,613	2,692	79	3.0	0.97	1.00	
Comm/Ind: Lo Val	150,000	150,000	0.0	3,288	3,385	97	3.0	2.19	2.26	
Comm/Ind: Med Val	300,000	300,000	0.0	7,600	7,820	220	2.9	2.53	2.61	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	27,727	28,518	791	2.9	2.77	2.85	

House Research

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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	5,172,186	5,170,243	-1,943	0.0	52,680	53,240	560	1.1	1.02	1.03
ResNonHm 1 Exist	335,713	333,519	-2,194	-0.7	4,022	4,028	6	0.1	1.20	1.21
ResNonHm23 Exist	129,355	128,641	-714	-0.6	1,840	1,844	4	0.2	1.42	1.43
Apartments Exist	355,632	355,632	0	0.0	4,757	4,791	34	0.7	1.34	1.35
Low Income Apts	36,937	36,937	0	0.0	533	328	-205	-38.	1.44	0.89
Seas Rec: Exist	17,800	17,800	0	0.0	278	253	-24	-8.7	1.56	1.42
Com/Ind Lo Exist	437,612	437,612	0	0.0	11,042	11,185	143	1.3	2.52	2.56
Com/Ind Hi Exist	994,656	994,656	0	0.0	30,376	30,746	370	1.2	3.05	3.09
Publ U: Elec Gen	16,167	16,167	0	0.0	304	303	-1	-0.4	1.88	1.87
Publ U: Other	81,227	81,227	0	0.0	2,595	2,619	24	0.9	3.20	3.22
AgHm House Exist	13,502	13,501	-2	0.0	157	157	0	0.2	1.16	1.17
AgHm Land: Exist	25,557	25,554	-3	0.0	176	174	-2	-1.3	0.69	0.68
Ag NonHm: Exist	35,173	35,163	-10	0.0	402	399	-3	-0.8	1.14	1.13
Res Hmstd	143,208	143,208	0	0.0	1,588	1,608	20	1.3	1.11	1.12
All Other NewCon	85,338	85,338	0	0.0	1,583	1,600	17	1.1	1.85	1.88
<b>Total</b>	<b>7,880,065</b>	<b>7,875,198</b>	<b>-4,867</b>	<b>-0.1</b>	<b>112,333</b>	<b>113,275</b>	<b>942</b>	<b>0.8</b>	<b>1.43</b>	<b>1.44</b>

**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	93,429	93,192	-236	-0.3	County	45.11	45.19	0.000	0.000
(-) TIF Tax Capacity	4,945	4,945	0	0.0	City/Town	47.95	45.72	0.030	0.030
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.06	14.44	1.163	1.345
(=) Taxable Tax Capacity	88,484	88,247	-236	-0.3	Special District	0.60	0.60	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>106.72</b>	<b>105.94</b>	<b>1.193</b>	<b>1.375</b>

**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	76,200	76,200	0.0	600	608	8	1.3	0.79	0.80
Res Hmstd: Avg Val	114,300	114,300	0.0	1,087	1,099	12	1.1	0.95	0.96
Res Hmstd: Hi Val	152,400	152,300	-0.1	1,573	1,588	15	0.9	1.03	1.04
Res Hmstd: Ex-Hi Val	228,600	228,500	0.0	2,546	2,568	23	0.9	1.11	1.12
Apartment (Mkt rate)	300,000	300,000	0.0	4,360	4,385	25	0.6	1.45	1.46
Comm/Ind: Lo Val	150,000	150,000	0.0	3,674	3,726	51	1.4	2.45	2.48
Comm/Ind: Med Val	300,000	300,000	0.0	8,514	8,625	111	1.3	2.84	2.87
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	31,098	31,486	388	1.2	3.11	3.15

House Research

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**SOUTH CENTRAL TOWNS**

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	2,167,238	2,163,519	-3,719	-0.2	15,841	16,543	703	4.4	0.73	0.76
ResNonHm 1 Exist	198,724	198,272	-453	-0.2	1,708	1,772	64	3.7	0.86	0.89
ResNonHm23 Exist	24,325	24,288	-37	-0.2	256	266	10	3.7	1.05	1.09
Apartments Exist	3,441	3,441	0	0.0	38	39	1	3.3	1.10	1.14
Low Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	121,510	121,325	-185	-0.2	1,187	1,060	-127	-10.0	0.98	0.87
Com/Ind Lo Exist	60,847	60,847	0	0.0	1,179	1,222	43	3.6	1.94	2.01
Com/Ind Hi Exist	77,477	77,477	0	0.0	1,951	2,016	65	3.4	2.52	2.60
Publ U: Elec Gen	11,549	11,549	0	0.0	148	157	9	6.0	1.28	1.36
Publ U: Other	244,696	244,696	0	0.0	6,245	6,481	236	3.8	2.55	2.65
AgHm House Exist	1,042,670	1,042,591	-79	0.0	6,972	7,350	378	5.4	0.67	0.70
AgHm Land: Exist	5,094,760	5,094,150	-610	0.0	23,690	24,193	504	2.1	0.46	0.47
Ag NonHm: Exist	2,149,496	2,147,234	-2,261	-0.1	16,297	16,614	318	1.9	0.76	0.77
Res Hmstd	54,481	54,481	0	0.0	437	457	20	4.5	0.80	0.84
All Other NewCon	40,694	40,694	0	0.0	307	323	17	5.5	0.75	0.79
<b>Total</b>	<b>11,291,907</b>	<b>11,284,564</b>	<b>-7,344</b>	<b>-0.1</b>	<b>76,255</b>	<b>78,493</b>	<b>2,238</b>	<b>2.9</b>	<b>0.68</b>	<b>0.70</b>

**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	99,480	99,418	-62	-0.1	County	48.55	48.63	0.000	0.000
(-) TIF Tax Capacity	39	39	0	0.0	City/Town	12.02	12.02	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.61	16.02	1.142	1.351
(=) Taxable Tax Capacity	99,441	99,379	-62	-0.1	Special District	0.72	0.72	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>75.90</b>	<b>77.39</b>	<b>1.142</b>	<b>1.351</b>

**Tax Burdens on**

**Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax			Pctg Chng	Effectiv Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change		Base	Alter
Res Hmstd: Lo Val	103,800	103,600	-200	-0.2	627	663	35	5.6	0.60	0.64
Res Hmstd: Avg Val	155,600	155,300	-300	-0.2	1,126	1,179	53	4.7	0.72	0.76
Res Hmstd: Hi Val	207,300	206,900	-400	-0.2	1,624	1,695	70	4.3	0.78	0.82
Res Hmstd: Ex-Hi Val	311,100	310,600	-500	-0.2	2,624	2,730	107	4.1	0.84	0.88
Comm/Ind: Lo Val	150,000	150,000	0	0.0	2,973	3,080	107	3.6	1.98	2.05
Comm/Ind: Med Val	300,000	300,000	0	0.0	6,880	7,118	238	3.5	2.29	2.37
Comm/Ind: Hi Val	1,000,000	1,000,000	0	0.0	25,113	25,966	852	3.4	2.51	2.60

House Research

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Baseline Proj Pay '06: Current Law  
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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	6,528,273	6,527,498	-775	0.0	70,985	72,721	1,736	2.4	1.09	1.11
ResNonHm 1 Exist	444,180	444,060	-120	0.0	5,432	5,549	116	2.1	1.22	1.25
ResNonHm23 Exist	155,273	155,199	-75	0.0	2,321	2,364	43	1.9	1.49	1.52
Apartments Exist	310,374	310,374	0	0.0	4,765	4,853	88	1.8	1.54	1.56
Low Income Apts	42,858	42,858	0	0.0	663	414	-249	-37.	1.55	0.97
Seas Rec: Exist	9,713	9,713	0	0.0	153	151	-2	-1.3	1.58	1.56
Com/Ind Lo Exist	252,520	252,520	0	0.0	6,403	6,549	146	2.3	2.54	2.59
Com/Ind Hi Exist	1,513,539	1,513,539	0	0.0	50,521	51,611	1,089	2.2	3.34	3.41
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	58,112	58,112	0	0.0	1,874	1,917	42	2.3	3.23	3.30
AgHm House Exist	346,401	346,391	-10	0.0	3,187	3,295	107	3.4	0.92	0.95
AgHm Land: Exist	563,261	563,244	-17	0.0	2,896	2,943	47	1.6	0.51	0.52
Ag NonHm: Exist	187,949	187,577	-373	-0.2	1,765	1,786	21	1.2	0.94	0.95
Res Hmstd	244,113	244,113	0	0.0	2,899	2,964	65	2.2	1.19	1.21
All Other NewCon	177,193	177,193	0	0.0	3,423	3,499	76	2.2	1.93	1.97
<b>Total</b>	<b>10,833,760</b>	<b>10,832,391</b>	<b>-1,369</b>	<b>0.0</b>	<b>157,290</b>	<b>160,615</b>	<b>3,325</b>	<b>2.1</b>	<b>1.45</b>	<b>1.48</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	125,367	125,143	-225	-0.2	County	49.22	49.31	0.000	0.000
(-) TIF Tax Capacity	1,626	1,626	0	0.0	City/Town	35.24	34.86	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.90	26.11	1.149	1.325
(=) Taxable Tax Capacity	123,742	123,517	-225	-0.2	Special District	0.00	0.00	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>109.36</b>	<b>110.28</b>	<b>1.149</b>	<b>1.325</b>

Tax Burdens on  
Hypothetical Properties

	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	115,100	115,100	0.0	1,122	1,153	31	2.7	0.97	1.00
Res Hmstd: Avg Val	172,400	172,400	0.0	1,866	1,912	46	2.5	1.08	1.11
Res Hmstd: Hi Val	229,900	229,900	0.0	2,613	2,674	62	2.4	1.14	1.16
Res Hmstd: Ex-Hi Val	344,900	344,900	0.0	4,106	4,199	92	2.3	1.19	1.22
Apartment (Mkt rate)	300,000	300,000	0.0	4,446	4,533	87	2.0	1.48	1.51
Comm/Ind: Lo Val	150,000	150,000	0.0	3,727	3,816	89	2.4	2.48	2.54
Comm/Ind: Med Val	300,000	300,000	0.0	8,639	8,837	198	2.3	2.88	2.95
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	31,562	32,271	709	2.2	3.16	3.23

House Research

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SOUTHEAST CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	9,021,420	9,019,785	-1,636	0.0	93,662	94,757	1,095	1.2	1.04	1.05
ResNonHm 1 Exist	523,926	523,512	-414	-0.1	6,297	6,348	51	0.8	1.20	1.21
ResNonHm23 Exist	218,521	218,390	-131	-0.1	3,316	3,341	24	0.7	1.52	1.53
Apartments Exist	400,899	400,899	0	0.0	5,833	5,882	48	0.8	1.46	1.47
Low Income Apts	78,632	78,632	0	0.0	1,172	726	-446	-38.	1.49	0.92
Seas Rec: Exist	48,400	48,398	-2	0.0	711	656	-55	-7.7	1.47	1.36
Com/Ind Lo Exist	683,121	683,121	0	0.0	17,267	17,511	244	1.4	2.53	2.56
Com/Ind Hi Exist	1,217,020	1,217,020	0	0.0	39,949	40,527	578	1.4	3.28	3.33
Publ U: Elec Gen	280,888	280,888	0	0.0	7,239	7,436	197	2.7	2.58	2.65
Publ U: Other	223,697	223,697	0	0.0	7,625	7,787	161	2.1	3.41	3.48
AgHm House Exist	38,904	38,866	-39	-0.1	413	415	3	0.7	1.06	1.07
AgHm Land: Exist	68,296	68,226	-70	-0.1	410	408	-3	-0.7	0.60	0.60
Ag NonHm: Exist	56,452	56,391	-61	-0.1	626	625	-1	-0.2	1.11	1.11
Res Hmstd	276,291	276,291	0	0.0	3,179	3,220	40	1.3	1.15	1.17
All Other NewCon	180,095	180,095	0	0.0	4,076	4,146	69	1.7	2.26	2.30
<b>Total</b>	<b>13,316,562</b>	<b>13,314,208</b>	<b>-2,354</b>	<b>0.0</b>	<b>191,776</b>	<b>193,783</b>	<b>2,007</b>	<b>1.0</b>	<b>1.44</b>	<b>1.46</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	156,387	155,970	-417	-0.3	County	44.26	44.34	0.000	0.000
(-) TIF Tax Capacity	7,263	7,263	0	0.0	City/Town	43.51	41.98	0.026	0.026
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.81	22.06	1.267	1.428
(=) Taxable Tax Capacity	149,124	148,707	-417	-0.3	Special District	1.46	1.46	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>110.03</b>	<b>109.84</b>	<b>1.293</b>	<b>1.454</b>

Tax Burdens on  
Hypothetical Properties

	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	86,200	86,200	0.0	765	777	12	1.6	0.89	0.90
Res Hmstd: Avg Val	129,400	129,400	0.0	1,335	1,354	18	1.4	1.03	1.05
Res Hmstd: Hi Val	172,400	172,400	0.0	1,903	1,927	25	1.3	1.10	1.12
Res Hmstd: Ex-Hi Val	258,600	258,600	0.0	3,040	3,077	37	1.2	1.18	1.19
Apartment (Mkt rate)	300,000	300,000	0.0	4,514	4,555	41	0.9	1.50	1.52
Comm/Ind: Lo Val	150,000	150,000	0.0	3,764	3,825	61	1.6	2.51	2.55
Comm/Ind: Med Val	300,000	300,000	0.0	8,717	8,853	135	1.6	2.91	2.95
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	31,835	32,315	480	1.5	3.18	3.23



House Research

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Alternative Proj Pay '06: Compromise E-12 & Tax Bills

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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	3,666,657	3,665,864	-794	0.0	29,548	30,706	1,158	3.9	0.81	0.84
ResNonHm 1 Exist	286,005	285,434	-571	-0.2	2,640	2,724	83	3.2	0.92	0.95
ResNonHm23 Exist	53,103	53,055	-48	-0.1	614	632	18	2.9	1.16	1.19
Apartments Exist	2,257	2,257	0	0.0	28	28	1	3.2	1.22	1.26
Low Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	175,161	175,111	-51	0.0	1,856	1,680	-176	-9.5	1.06	0.96
Com/Ind Lo Exist	82,762	82,762	0	0.0	1,762	1,816	54	3.1	2.13	2.19
Com/Ind Hi Exist	60,123	60,123	0	0.0	1,678	1,729	50	3.0	2.79	2.88
Publ U: Elec Gen	1,864	1,864	0	0.0	24	25	1	3.6	1.29	1.33
Publ U: Other	248,645	248,645	0	0.0	7,019	7,225	206	2.9	2.82	2.91
AgHm House Exist	1,634,895	1,633,403	-1,492	-0.1	12,618	13,102	484	3.8	0.77	0.80
AgHm Land: Exist	5,459,542	5,455,509	-4,033	-0.1	26,372	26,861	488	1.9	0.48	0.49
Ag NonHm: Exist	1,764,934	1,760,605	-4,329	-0.2	14,914	15,150	236	1.6	0.85	0.86
Res Hmstd	107,573	107,573	0	0.0	949	983	34	3.6	0.88	0.91
All Other NewCon	92,646	92,646	0	0.0	764	801	36	4.8	0.82	0.86
<b>Total</b>	<b>13,636,166</b>	<b>13,624,849</b>	<b>-11,317</b>	<b>-0.1</b>	<b>100,786</b>	<b>103,461</b>	<b>2,674</b>	<b>2.7</b>	<b>0.74</b>	<b>0.76</b>

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	120,557	120,474	-83	-0.1	46.25	46.31	0.000	0.000	
(-) TIF Tax Capacity	81	81	0	0.0	16.18	16.18	0.000	0.000	
(-) FD Contrib Tax Cap	0	0	0	0.0	20.21	21.59	1.156	1.327	
(=) Taxable Tax Capacity	120,475	120,393	-83	-0.1	0.67	0.67	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	83.31	84.76	1.156	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	115,400	115,400	0.0	826	863	37	4.4	0.72	0.75	
Res Hmstd: Avg Val	173,000	173,000	0.0	1,424	1,479	55	3.8	0.82	0.86	
Res Hmstd: Hi Val	230,600	230,600	0.0	2,023	2,096	73	3.6	0.88	0.91	
Res Hmstd: Ex-Hi Val	346,000	345,900	0.0	3,221	3,330	108	3.4	0.93	0.96	
Comm/Ind: Lo Val	150,000	150,000	0.0	3,142	3,242	100	3.2	2.09	2.16	
Comm/Ind: Med Val	300,000	300,000	0.0	7,273	7,498	225	3.1	2.42	2.50	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	26,554	27,360	807	3.0	2.66	2.74	

**House Research**

**Simulation 5E2**  
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**Baseline Proj Pay '06: Current Law**  
**Alternative Proj Pay '06: Compromise E-12 & Tax Bills**

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**ANOKA COUNTY**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	20,083,733	20,081,616	-2,116	0.0	191,807	199,828	8,021	4.2	0.96	1.00
ResNonHm 1 Exist	848,970	847,777	-1,193	-0.1	8,831	9,151	320	3.6	1.04	1.08
ResNonHm23 Exist	452,470	451,917	-552	-0.1	5,760	5,950	190	3.3	1.27	1.32
Apartments Exist	846,887	846,887	0	0.0	10,915	11,234	319	2.9	1.29	1.33
Low Income Apts	117,886	117,886	0	0.0	1,511	961	-549	-36.0	1.28	0.82
Seas Rec: Exist	70,912	70,912	0	0.0	885	867	-18	-2.0	1.25	1.22
Com/Ind Lo Exist	438,895	438,895	0	0.0	10,498	10,783	284	2.7	2.39	2.46
Com/Ind Hi Exist	2,822,590	2,822,590	0	0.0	88,401	90,696	2,295	2.6	3.13	3.21
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	219,464	219,464	0	0.0	6,846	7,032	185	2.7	3.12	3.20
AgHm House Exist	121,403	121,403	0	0.0	1,064	1,112	48	4.5	0.88	0.92
AgHm Land: Exist	84,428	84,428	0	0.0	294	307	13	4.3	0.35	0.36
Ag NonHm: Exist	73,151	72,878	-273	-0.4	641	656	15	2.4	0.88	0.90
Res Hmstd	571,443	571,443	0	0.0	5,714	5,942	229	4.0	1.00	1.04
All Other NewCon	214,760	214,760	0	0.0	4,401	4,533	132	3.0	2.05	2.11
<b>Total</b>	<b>26,966,991</b>	<b>26,962,856</b>	<b>-4,135</b>	<b>0.0</b>	<b>337,568</b>	<b>349,052</b>	<b>11,484</b>	<b>3.4</b>	<b>1.25</b>	<b>1.29</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>		
	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	306,903	306,269	-634	-0.2	County	31.06	31.20	0.000	0.000
(-) TIF Tax Capacity	19,246	19,246	0	0.0	City/Town	32.80	33.28	0.031	0.031
(-) FD Contrib Tax Cap	23,989	23,989	0	0.0	School District	20.11	21.83	1.337	1.496
(=) Taxable Tax Capacity	263,667	263,033	-634	-0.2	Special District	5.92	5.94	0.000	0.000
FD Distrib Tax Cap	35,836	35,328	-508	-1.4	<b>Total</b>	<b>89.89</b>	<b>92.24</b>	<b>1.368</b>	<b>1.526</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effectiv Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	145,400	145,400	0.0	1,264	1,322	57	4.5	0.87	0.91
Res Hmstd: Avg Val	218,000	218,000	0.0	2,082	2,167	86	4.1	0.95	0.99
Res Hmstd: Hi Val	290,500	290,500	0.0	2,898	3,012	114	3.9	1.00	1.04
Res Hmstd: Ex-Hi Val	436,000	436,000	0.0	4,516	4,687	172	3.8	1.04	1.08
Apartment (Mkt rate)	300,000	300,000	0.0	3,781	3,917	136	3.6	1.26	1.31
Comm/Ind: Lo Val	150,000	150,000	0.0	3,570	3,670	100	2.8	2.38	2.45
Comm/Ind: Med Val	300,000	300,000	0.0	8,261	8,487	226	2.7	2.75	2.83
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	30,155	30,968	813	2.7	3.02	3.10

House Research

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Baseline Proj Pay '06: Current Law  
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(all figures in \$000s)

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	18,069,333	18,066,054	-3,278	0.0	171,373	179,325	7,952	4.6	0.95	0.99
ResNonHm 1 Exist	1,073,523	1,073,236	-287	0.0	10,657	11,126	469	4.4	0.99	1.04
ResNonHm23 Exist	484,530	484,452	-78	0.0	5,774	6,010	236	4.1	1.19	1.24
Apartments Exist	484,112	484,112	0	0.0	6,155	6,407	252	4.1	1.27	1.32
Low Income Apts	101,015	101,015	0	0.0	1,243	804	-439	-35.	1.23	0.80
Seas Rec: Exist	137,828	137,249	-579	-0.4	1,550	1,400	-151	-9.7	1.12	1.02
Com/Ind Lo Exist	253,828	253,828	0	0.0	5,963	6,136	174	2.9	2.35	2.42
Com/Ind Hi Exist	1,838,023	1,838,023	0	0.0	56,932	58,548	1,616	2.8	3.10	3.19
Publ U: Elec Gen	53,099	53,099	0	0.0	1,077	1,110	33	3.0	2.03	2.09
Publ U: Other	214,401	214,401	0	0.0	6,602	6,789	186	2.8	3.08	3.17
AgHm House Exist	302,836	302,718	-118	0.0	2,497	2,621	124	5.0	0.82	0.87
AgHm Land: Exist	160,883	160,819	-64	0.0	400	418	18	4.5	0.25	0.26
Ag NonHm: Exist	196,891	196,409	-482	-0.2	1,527	1,565	39	2.5	0.78	0.80
Res Hmstd	423,000	423,000	0	0.0	4,199	4,379	180	4.3	0.99	1.04
All Other NewCon	299,759	299,759	0	0.0	4,831	5,001	170	3.5	1.61	1.67
<b>Total</b>	<b>24,093,061</b>	<b>24,088,175</b>	<b>-4,887</b>	<b>0.0</b>	<b>280,782</b>	<b>291,640</b>	<b>10,858</b>	<b>3.9</b>	<b>1.17</b>	<b>1.21</b>

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	267,888	267,328	-560	-0.2	County	26.15	26.25	0.000	0.000
(-) TIF Tax Capacity	7,107	7,107	0	0.0	City/Town	29.40	29.94	0.050	0.050
(-) FD Contrib Tax Cap	16,467	16,467	0	0.0	School District	21.45	23.03	1.636	1.853
(=) Taxable Tax Capacity	244,313	243,753	-560	-0.2	Special District	5.14	5.16	0.000	0.000
FD Distrib Tax Cap	19,591	19,313	-278	-1.4	<b>Total</b>	<b>82.14</b>	<b>84.37</b>	<b>1.686</b>	<b>1.903</b>

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	185,800	185,800	0.0	1,634	1,716	82	5.0	0.88	0.92	
Res Hmstd: Avg Val	278,500	278,400	0.0	2,636	2,757	121	4.6	0.95	0.99	
Res Hmstd: Hi Val	371,300	371,200	0.0	3,638	3,800	162	4.5	0.98	1.02	
Res Hmstd: Ex-Hi Val	557,000	556,900	0.0	5,632	5,878	247	4.4	1.01	1.06	
Apartment (Mkt rate)	300,000	300,000	0.0	3,586	3,735	149	4.1	1.20	1.24	
Comm/Ind: Lo Val	150,000	150,000	0.0	3,505	3,612	107	3.1	2.34	2.41	
Comm/Ind: Med Val	300,000	300,000	0.0	8,094	8,333	239	3.0	2.70	2.78	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	29,508	30,363	855	2.9	2.95	3.04	

House Research

Simulation 5E2  
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Baseline Proj Pay '06: Current Law  
Alternative Proj Pay '06: Compromise E-12 & Tax Bills

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(all figures in \$000s)

DAKOTA COUNTY

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	27,344,662	27,344,662	0	0.0	265,149	277,499	12,350	4.7	0.97	1.01
ResNonHm 1 Exist	1,290,848	1,290,848	0	0.0	13,345	13,930	585	4.4	1.03	1.08
ResNonHm23 Exist	424,645	424,645	0	0.0	5,411	5,619	208	3.8	1.27	1.32
Apartments Exist	1,633,372	1,633,372	0	0.0	20,267	21,176	908	4.5	1.24	1.30
Low Income Apts	55,647	55,647	0	0.0	722	466	-256	-35.	1.30	0.84
Seas Rec: Exist	37,984	37,984	0	0.0	446	454	8	1.8	1.17	1.20
Com/Ind Lo Exist	477,501	477,501	0	0.0	11,298	11,644	346	3.1	2.37	2.44
Com/Ind Hi Exist	4,143,662	4,143,662	0	0.0	128,083	132,067	3,984	3.1	3.09	3.19
Publ U: Elec Gen	76,452	76,452	0	0.0	1,605	1,654	49	3.0	2.10	2.16
Publ U: Other	418,282	418,282	0	0.0	12,947	13,328	381	2.9	3.10	3.19
AgHm House Exist	240,480	240,480	0	0.0	1,928	2,024	96	5.0	0.80	0.84
AgHm Land: Exist	359,423	359,423	0	0.0	1,399	1,448	49	3.5	0.39	0.40
Ag NonHm: Exist	220,597	220,597	0	0.0	1,786	1,835	48	2.7	0.81	0.83
Res Hmstd	730,000	730,000	0	0.0	7,603	7,906	304	4.0	1.04	1.08
All Other NewCon	403,919	403,919	0	0.0	7,187	7,443	257	3.6	1.78	1.84
<b>Total</b>	<b>37,857,474</b>	<b>37,857,474</b>	<b>0</b>	<b>0.0</b>	<b>479,176</b>	<b>498,493</b>	<b>19,316</b>	<b>4.0</b>	<b>1.27</b>	<b>1.32</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	433,783	433,506	-276	-0.1	County	26.25	26.31	0.059	0.059
(-) TIF Tax Capacity	19,025	19,025	0	0.0	City/Town	33.40	34.62	0.075	0.075
(-) FD Contrib Tax Cap	35,027	35,027	0	0.0	School District	22.76	24.25	1.415	1.592
(=) Taxable Tax Capacity	379,731	379,455	-276	-0.1	Special District	4.57	4.58	0.000	0.000
FD Distrib Tax Cap	37,478	36,946	-531	-1.4	<b>Total</b>	<b>86.97</b>	<b>89.75</b>	<b>1.549</b>	<b>1.726</b>

Tax Burdens on  
Hypothetical Properties

	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	166,400	166,400	0.0	1,482	1,558	76	5.1	0.89	0.94
Res Hmstd: Avg Val	249,600	249,600	0.0	2,410	2,523	114	4.7	0.97	1.01
Res Hmstd: Hi Val	332,700	332,700	0.0	3,336	3,488	152	4.5	1.00	1.05
Res Hmstd: Ex-Hi Val	499,200	499,200	0.0	5,115	5,342	228	4.4	1.02	1.07
Apartment (Mkt rate)	300,000	300,000	0.0	3,726	3,884	158	4.2	1.24	1.29
Comm/Ind: Lo Val	150,000	150,000	0.0	3,551	3,661	110	3.1	2.37	2.44
Comm/Ind: Med Val	300,000	300,000	0.0	8,208	8,455	247	3.0	2.74	2.82
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	29,940	30,829	888	3.0	2.99	3.08

**House Research**

**Simulation 5E2**  
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**Baseline Proj Pay '06: Current Law**  
**Alternative Proj Pay '06: Compromise E-12 & Tax Bills**

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 (all figures in \$000s)

**CARVER & SCOTT**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	14,779,801	14,777,953	-1,848	0.0	159,099	164,973	5,874	3.7	1.08	1.12
ResNonHm 1 Exist	813,558	813,108	-449	-0.1	9,058	9,373	315	3.5	1.11	1.15
ResNonHm23 Exist	300,051	299,885	-166	-0.1	4,022	4,144	123	3.0	1.34	1.38
Apartments Exist	315,702	315,702	0	0.0	4,407	4,549	142	3.2	1.40	1.44
Low Income Apts	41,366	41,366	0	0.0	580	368	-212	-36.0	1.40	0.89
Seas Rec: Exist	52,010	52,002	-8	0.0	658	621	-37	-5.6	1.27	1.20
Com/Ind Lo Exist	316,895	316,895	0	0.0	7,795	8,009	213	2.7	2.46	2.53
Com/Ind Hi Exist	1,594,113	1,594,113	0	0.0	51,453	52,882	1,429	2.8	3.23	3.32
Publ U: Elec Gen	19,784	19,784	0	0.0	405	415	10	2.5	2.05	2.10
Publ U: Other	129,147	129,147	0	0.0	4,120	4,229	109	2.7	3.19	3.27
AgHm House Exist	477,807	477,702	-106	0.0	3,659	3,837	179	4.9	0.77	0.80
AgHm Land: Exist	655,222	655,061	-161	0.0	2,308	2,374	66	2.9	0.35	0.36
Ag NonHm: Exist	253,629	253,304	-324	-0.1	2,122	2,164	42	2.0	0.84	0.85
Res Hmstd	762,960	762,960	0	0.0	8,364	8,677	313	3.7	1.10	1.14
All Other NewCon	235,485	235,485	0	0.0	4,380	4,522	142	3.2	1.86	1.92
<b>Total</b>	<b>20,747,531</b>	<b>20,744,468</b>	<b>-3,063</b>	<b>0.0</b>	<b>262,430</b>	<b>271,139</b>	<b>8,709</b>	<b>3.3</b>	<b>1.26</b>	<b>1.31</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>		
	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	227,595	227,360	-235	-0.1	County	36.43	36.51	0.000	0.000
(-) TIF Tax Capacity	8,130	8,130	0	0.0	City/Town	29.83	30.54	0.175	0.175
(-) FD Contrib Tax Cap	12,863	12,863	0	0.0	School District	23.78	25.17	1.415	1.594
(=) Taxable Tax Capacity	206,601	206,366	-235	-0.1	Special District	5.07	5.08	0.000	0.000
FD Distrib Tax Cap	16,132	15,903	-229	-1.4	<b>Total</b>	<b>95.10</b>	<b>97.29</b>	<b>1.590</b>	<b>1.769</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effectiv Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	178,900	178,900	0.0	1,774	1,846	71	4.0	0.99	1.03
Res Hmstd: Avg Val	268,200	268,200	0.0	2,846	2,953	107	3.8	1.06	1.10
Res Hmstd: Hi Val	357,500	357,500	0.0	3,918	4,060	142	3.6	1.10	1.14
Res Hmstd: Ex-Hi Val	536,500	536,400	0.0	6,042	6,256	214	3.5	1.13	1.17
Apartment (Mkt rate)	300,000	300,000	0.0	4,043	4,179	136	3.4	1.35	1.39
Comm/Ind: Lo Val	150,000	150,000	0.0	3,658	3,761	103	2.8	2.44	2.51
Comm/Ind: Med Val	300,000	300,000	0.0	8,457	8,688	231	2.7	2.82	2.90
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	30,849	31,678	828	2.7	3.08	3.17

House Research

Simulation 5E2  
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Baseline Proj Pay '06: Current Law  
Alternative Proj Pay '06: Compromise E-12 & Tax Bills

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(all figures in \$000s)

NORTHERN HENNEPIN CO.

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	17,542,826	17,542,826	0	0.0	207,968	214,920	6,952	3.3	1.19	1.23
ResNonHm 1 Exist	701,434	697,148	-4,286	-0.6	8,940	9,163	223	2.5	1.27	1.31
ResNonHm23 Exist	302,585	300,661	-1,924	-0.6	4,573	4,679	106	2.3	1.51	1.56
Apartments Exist	1,000,756	1,000,756	0	0.0	16,252	16,684	433	2.7	1.62	1.67
Low Income Apts	78,485	78,485	0	0.0	1,259	800	-459	-36.	1.60	1.02
Seas Rec: Exist	12,834	12,834	0	0.0	212	215	3	1.5	1.65	1.68
Com/Ind Lo Exist	309,029	309,029	0	0.0	8,142	8,350	208	2.6	2.63	2.70
Com/Ind Hi Exist	3,142,408	3,142,408	0	0.0	108,142	110,787	2,644	2.4	3.44	3.53
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	198,525	198,525	0	0.0	6,733	6,900	167	2.5	3.39	3.48
AgHm House Exist	86,943	86,849	-95	-0.1	995	1,029	34	3.4	1.14	1.18
AgHm Land: Exist	80,139	80,041	-97	-0.1	384	394	9	2.4	0.48	0.49
Ag NonHm: Exist	91,519	91,519	0	0.0	987	1,007	20	2.0	1.08	1.10
Res Hmstd	367,816	367,816	0	0.0	4,495	4,641	145	3.2	1.22	1.26
All Other NewCon	238,979	238,979	0	0.0	5,901	6,056	155	2.6	2.47	2.53
<b>Total</b>	<b>24,154,277</b>	<b>24,147,875</b>	<b>-6,402</b>	<b>0.0</b>	<b>374,984</b>	<b>385,625</b>	<b>10,641</b>	<b>2.8</b>	<b>1.55</b>	<b>1.60</b>

Tax Base

Tax Rates

	Taxable Market				County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	281,251	280,790	-462	-0.2	County	41.07	41.06	0.000	0.000
(-) TIF Tax Capacity	23,056	23,056	0	0.0	City/Town	34.64	35.21	0.153	0.153
(-) FD Contrib Tax Cap	24,955	24,955	0	0.0	School District	25.66	27.28	1.616	1.793
(=) Taxable Tax Capacity	233,240	232,778	-462	-0.2	Special District	7.58	7.58	0.000	0.000
FD Distrib Tax Cap	29,535	29,117	-419	-1.4	<b>Total</b>	<b>108.95</b>	<b>111.13</b>	<b>1.768</b>	<b>1.945</b>

Tax Burdens on  
Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	149,500	149,500	0.0	1,655	1,714	59	3.6	1.11	1.15	
Res Hmstd: Avg Val	224,000	224,000	0.0	2,666	2,754	89	3.3	1.19	1.23	
Res Hmstd: Hi Val	298,700	298,700	0.0	3,679	3,797	118	3.2	1.23	1.27	
Res Hmstd: Ex-Hi Val	448,200	448,200	0.0	5,676	5,853	177	3.1	1.27	1.31	
Apartment (Mkt rate)	300,000	300,000	0.0	4,616	4,751	135	2.9	1.54	1.58	
Comm/Ind: Lo Val	150,000	150,000	0.0	3,908	4,009	101	2.6	2.61	2.67	
Comm/Ind: Med Val	300,000	300,000	0.0	9,031	9,258	227	2.5	3.01	3.09	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	32,936	33,750	814	2.5	3.29	3.38	

**House Research**

**Simulation 5E2**  
**7/12/2005 10:44**

**Baseline Proj Pay '06: Current Law**  
**Alternative Proj Pay '06: Compromise E-12 & Tax Bills**

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 (all figures in \$000s)

**SOUTHEAST HENNEPIN CO.**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	20,559,916	20,559,916	0	0.0	229,399	236,970	7,571	3.3	1.12	1.15
ResNonHm 1 Exist	1,060,495	1,059,847	-648	-0.1	12,457	12,836	378	3.0	1.17	1.21
ResNonHm23 Exist	227,205	226,913	-292	-0.1	3,259	3,343	85	2.6	1.43	1.47
Apartments Exist	2,011,818	2,011,818	0	0.0	28,960	29,749	789	2.7	1.44	1.48
Low Income Apts	74,856	74,856	0	0.0	1,075	681	-394	-36.	1.44	0.91
Seas Rec: Exist	6,150	6,150	0	0.0	83	74	-9	-10.	1.35	1.21
Com/Ind Lo Exist	347,603	347,603	0	0.0	8,777	8,981	204	2.3	2.53	2.58
Com/Ind Hi Exist	6,297,521	6,297,521	0	0.0	206,813	211,198	4,384	2.1	3.28	3.35
Publ U: Elec Gen	673	673	0	0.0	16	17	0	1.8	2.45	2.49
Publ U: Other	166,641	166,641	0	0.0	5,502	5,617	115	2.1	3.30	3.37
AgHm House Exist	724	724	0	0.0	8	8	0	3.3	1.11	1.14
AgHm Land: Exist	191	191	0	0.0	0	0	0	2.4	0.25	0.26
Ag NonHm: Exist	55	55	0	0.0	1	1	0	1.1	1.01	1.02
Res Hmstd	101,500	101,500	0	0.0	1,225	1,262	37	3.0	1.21	1.24
All Other NewCon	151,605	151,605	0	0.0	3,401	3,481	79	2.3	2.24	2.30
<b>Total</b>	<b>31,006,953</b>	<b>31,006,012</b>	<b>-941</b>	<b>0.0</b>	<b>500,977</b>	<b>514,217</b>	<b>13,240</b>	<b>2.6</b>	<b>1.62</b>	<b>1.66</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>		
	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	386,170	385,786	-384	-0.1	County	41.07	41.06	0.000	0.000
(-) TIF Tax Capacity	29,839	29,839	0	0.0	City/Town	33.03	33.41	0.025	0.025
(-) FD Contrib Tax Cap	45,254	41,508	-3,746	-8.3	School District	18.68	20.05	1.430	1.619
(=) Taxable Tax Capacity	311,077	314,438	3,361	1.1	Special District	8.62	8.61	0.000	0.000
FD Distrib Tax Cap	20,342	20,054	-288	-1.4	<b>Total</b>	<b>101.39</b>	<b>103.12</b>	<b>1.454</b>	<b>1.644</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effectiv Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	179,900	179,900	0.0	1,875	1,940	65	3.5	1.04	1.08
Res Hmstd: Avg Val	269,800	269,800	0.0	2,998	3,096	98	3.3	1.11	1.15
Res Hmstd: Hi Val	359,600	359,600	0.0	4,120	4,251	130	3.2	1.15	1.18
Res Hmstd: Ex-Hi Val	539,700	539,700	0.0	6,358	6,555	197	3.1	1.18	1.21
Apartment (Mkt rate)	300,000	300,000	0.0	4,239	4,360	122	2.9	1.41	1.45
Comm/Ind: Lo Val	150,000	150,000	0.0	3,747	3,831	85	2.3	2.50	2.55
Comm/Ind: Med Val	300,000	300,000	0.0	8,669	8,857	188	2.2	2.89	2.95
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	31,642	32,312	670	2.1	3.16	3.23

House Research

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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	26,379,544	26,379,519	-25	0.0	288,613	301,314	12,701	4.4	1.09	1.14
ResNonHm 1 Exist	1,890,503	1,889,868	-635	0.0	21,227	22,124	897	4.2	1.12	1.17
ResNonHm23 Exist	427,668	427,637	-31	0.0	5,567	5,798	231	4.2	1.30	1.36
Apartments Exist	1,530,310	1,530,310	0	0.0	20,754	21,564	810	3.9	1.36	1.41
Low Income Apts	54,058	54,058	0	0.0	738	475	-263	-35.	1.36	0.88
Seas Rec: Exist	94,842	94,840	-3	0.0	1,331	1,208	-123	-9.2	1.40	1.27
Com/Ind Lo Exist	336,277	336,277	0	0.0	8,224	8,469	245	3.0	2.45	2.52
Com/Ind Hi Exist	4,970,056	4,970,056	0	0.0	159,689	164,199	4,509	2.8	3.21	3.30
Publ U: Elec Gen	44	44	0	0.0	1	1	0	3.5	2.28	2.36
Publ U: Other	201,447	201,447	0	0.0	6,437	6,622	185	2.9	3.20	3.29
AgHm House Exist	77,890	77,888	-3	0.0	822	857	35	4.3	1.06	1.10
AgHm Land: Exist	58,180	58,178	-2	0.0	264	270	6	2.3	0.45	0.46
Ag NonHm: Exist	96,880	96,875	-5	0.0	890	907	17	1.9	0.92	0.94
Res Hmstd	421,800	421,800	0	0.0	4,754	4,978	224	4.7	1.13	1.18
All Other NewCon	264,971	264,971	0	0.0	4,731	4,905	174	3.7	1.79	1.85
<b>Total</b>	<b>36,804,471</b>	<b>36,803,767</b>	<b>-704</b>	<b>0.0</b>	<b>524,043</b>	<b>543,691</b>	<b>19,648</b>	<b>3.7</b>	<b>1.42</b>	<b>1.48</b>

**Tax Base**

**Tax Rates**

	Taxable Market				County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	437,348	437,069	-279	-0.1	County	41.07	41.06	0.000	0.000
(-) TIF Tax Capacity	10,085	10,085	0	0.0	City/Town	25.50	26.05	0.078	0.078
(-) FD Contrib Tax Cap	38,625	38,625	0	0.0	School District	19.52	20.90	1.432	1.716
(=) Taxable Tax Capacity	388,638	388,359	-279	-0.1	Special District	8.07	8.07	0.000	0.000
FD Distrib Tax Cap	16,485	16,251	-234	-1.4	<b>Total</b>	94.16	96.09	1.510	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
Res Hmstd: Lo Val	240,800	240,800	0.0	2,475	2,590	115	4.6	1.03	1.08
Res Hmstd: Avg Val	361,100	361,100	0.0	3,898	4,070	172	4.4	1.08	1.13
Res Hmstd: Hi Val	481,300	481,300	0.0	5,259	5,488	229	4.4	1.09	1.14
Res Hmstd: Ex-Hi Val	722,200	722,200	0.0	8,414	8,769	355	4.2	1.17	1.21
Apartment (Mkt rate)	300,000	300,000	0.0	3,984	4,141	157	3.9	1.33	1.38
Comm/Ind: Lo Val	150,000	150,000	0.0	3,658	3,770	112	3.1	2.44	2.51
Comm/Ind: Med Val	300,000	300,000	0.0	8,459	8,707	248	2.9	2.82	2.90
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	30,866	31,748	882	2.9	3.09	3.17



House Research

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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	15,923,134	15,923,134	0	0.0	162,617	169,445	6,829	4.2	1.02	1.06
ResNonHm 1 Exist	886,481	886,481	0	0.0	9,669	10,045	377	3.9	1.09	1.13
ResNonHm23 Exist	268,722	268,722	0	0.0	3,555	3,682	127	3.6	1.32	1.37
Apartments Exist	1,276,630	1,276,630	0	0.0	17,253	17,923	670	3.9	1.35	1.40
Low Income Apts	100,700	100,700	0	0.0	1,380	883	-497	-36.	1.37	0.88
Seas Rec: Exist	13,582	13,575	-8	-0.1	189	169	-20	-10.	1.39	1.24
Com/Ind Lo Exist	322,365	322,365	0	0.0	7,844	8,077	233	3.0	2.43	2.51
Com/Ind Hi Exist	3,894,119	3,894,119	0	0.0	124,444	127,998	3,554	2.9	3.20	3.29
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	190,821	190,821	0	0.0	6,079	6,252	173	2.8	3.19	3.28
AgHm House Exist	1,954	1,954	0	0.0	18	19	1	4.9	0.92	0.97
AgHm Land: Exist	1,717	1,717	0	0.0	7	7	0	3.7	0.39	0.40
Ag NonHm: Exist	14,111	14,111	0	0.0	118	120	3	2.2	0.83	0.85
Res Hmstd	101,681	101,681	0	0.0	1,109	1,152	43	3.9	1.09	1.13
All Other NewCon	163,265	163,265	0	0.0	3,358	3,461	103	3.1	2.06	2.12
<b>Total</b>	<b>23,159,283</b>	<b>23,159,276</b>	<b>-8</b>	<b>0.0</b>	<b>337,639</b>	<b>349,235</b>	<b>11,597</b>	<b>3.4</b>	<b>1.46</b>	<b>1.51</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	280,179	279,676	-504	-0.2	County	45.47	45.66	0.000	0.000
(-) TIF Tax Capacity	16,329	16,329	0	0.0	City/Town	24.26	24.92	0.103	0.103
(-) FD Contrib Tax Cap	28,636	28,636	0	0.0	School District	18.34	19.95	1.383	1.568
(=) Taxable Tax Capacity	235,215	234,711	-504	-0.2	Special District	5.46	5.48	0.000	0.000
FD Distrib Tax Cap	22,701	22,380	-322	-1.4	<b>Total</b>	<b>93.53</b>	<b>96.01</b>	<b>1.486</b>	<b>1.671</b>

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	164,000	164,000	0.0	1,553	1,624	71	4.6	0.95	0.99	
Res Hmstd: Avg Val	245,900	245,900	0.0	2,514	2,621	107	4.2	1.02	1.07	
Res Hmstd: Hi Val	327,600	327,600	0.0	3,473	3,615	142	4.1	1.06	1.10	
Res Hmstd: Ex-Hi Val	491,600	491,600	0.0	5,328	5,541	213	4.0	1.08	1.13	
Apartment (Mkt rate)	300,000	300,000	0.0	3,953	4,102	149	3.8	1.32	1.37	
Comm/Ind: Lo Val	150,000	150,000	0.0	3,629	3,736	107	3.0	2.42	2.49	
Comm/Ind: Med Val	300,000	300,000	0.0	8,392	8,633	241	2.9	2.80	2.88	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	30,623	31,488	865	2.8	3.06	3.15	

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	17,000,926	17,000,926	0	0.0	228,465	226,240	-2,225	-1.0	1.34	1.33
ResNonHm 1 Exist	1,689,613	1,686,695	-2,918	-0.2	24,546	24,278	-268	-1.1	1.45	1.44
ResNonHm23 Exist	1,173,492	1,171,570	-1,922	-0.2	20,527	20,283	-244	-1.2	1.75	1.73
Apartments Exist	3,131,514	3,131,514	0	0.0	54,687	54,130	-557	-1.0	1.75	1.73
Low Income Apts	180,754	180,754	0	0.0	3,157	1,911	-1,245	-39.	1.75	1.06
Seas Rec: Exist	237	237	0	0.0	4	3	0	-8.9	1.59	1.45
Com/Ind Lo Exist	647,970	647,970	0	0.0	17,955	18,036	81	0.5	2.77	2.78
Com/Ind Hi Exist	5,876,402	5,876,402	0	0.0	214,587	215,433	846	0.4	3.65	3.67
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	353,995	353,995	0	0.0	12,908	12,959	51	0.4	3.65	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	914	914	0	0.0	12	12	0	-1.5	1.29	1.27
Res Hmstd	58,500	58,500	0	0.0	850	842	-8	-0.9	1.45	1.44
All Other NewCon	108,512	108,512	0	0.0	2,352	2,344	-8	-0.4	2.17	2.16
<b>Total</b>	<b>30,222,829</b>	<b>30,217,989</b>	<b>-4,840</b>	<b>0.0</b>	<b>580,048</b>	<b>576,470</b>	<b>-3,578</b>	<b>-0.6</b>	<b>1.92</b>	<b>1.91</b>

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	381,630	380,671	-958	-0.3	County	36.42	36.41	0.000	0.000
(-) TIF Tax Capacity	54,324	54,324	0	0.0	City/Town	58.31	54.44	0.268	0.269
(-) FD Contrib Tax Cap	33,570	33,570	0	0.0	School District	27.46	29.36	1.020	1.087
(=) Taxable Tax Capacity	293,736	292,777	-958	-0.3	Special District	7.21	7.23	0.000	0.000
FD Distrib Tax Cap	40,738	40,160	-578	-1.4	<b>Total</b>	<b>129.40</b>	<b>127.44</b>	<b>1.289</b>	<b>1.356</b>

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	138,000	138,000	0.0	1,715	1,698	-18	-1.0	1.24	1.23	
Res Hmstd: Avg Val	206,900	206,900	0.0	2,758	2,731	-27	-1.0	1.33	1.32	
Res Hmstd: Hi Val	275,700	275,700	0.0	3,798	3,763	-36	-0.9	1.38	1.36	
Res Hmstd: Ex-Hi Val	413,700	413,700	0.0	5,886	5,833	-53	-0.9	1.42	1.41	
Apartment (Mkt rate)	300,000	300,000	0.0	5,239	5,186	-53	-1.0	1.75	1.73	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,156	4,175	19	0.5	2.77	2.78	
Comm/Ind: Med Val	300,000	300,000	0.0	9,634	9,674	40	0.4	3.21	3.22	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,196	35,337	141	0.4	3.52	3.53	

House Research

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CITY OF ST. PAUL

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	11,187,262	11,187,262	0	0.0	111,828	115,069	3,240	2.9	1.00	1.03
ResNonHm 1 Exist	1,050,092	1,050,092	0	0.0	11,810	12,117	307	2.6	1.12	1.15
ResNonHm23 Exist	636,810	636,810	0	0.0	8,698	8,916	218	2.5	1.37	1.40
Apartments Exist	1,981,068	1,981,068	0	0.0	27,069	27,748	679	2.5	1.37	1.40
Low Income Apts	116,932	116,932	0	0.0	1,598	998	-600	-37.	1.37	0.85
Seas Rec: Exist	1,702	1,702	0	0.0	24	23	-2	-7.6	1.43	1.32
Com/Ind Lo Exist	452,506	452,506	0	0.0	10,966	11,235	269	2.5	2.42	2.48
Com/Ind Hi Exist	2,848,758	2,848,758	0	0.0	91,278	93,468	2,190	2.4	3.20	3.28
Publ U: Elec Gen	35,325	35,325	0	0.0	788	802	14	1.8	2.23	2.27
Publ U: Other	191,497	191,497	0	0.0	6,136	6,283	147	2.4	3.20	3.28
AgHm House Exist	85	85	0	0.0	1	1	0	4.1	0.71	0.74
AgHm Land: Exist	124	124	0	0.0	0	0	0	4.5	0.27	0.28
Ag NonHm: Exist	714	714	0	0.0	7	7	0	2.1	1.03	1.05
Res Hmstd	59,349	59,349	0	0.0	665	682	17	2.6	1.12	1.15
All Other NewCon	142,467	142,467	0	0.0	2,237	2,293	56	2.5	1.57	1.61
<b>Total</b>	<b>18,704,690</b>	<b>18,704,690</b>	<b>0</b>	<b>0.0</b>	<b>273,106</b>	<b>279,643</b>	<b>6,537</b>	<b>2.4</b>	<b>1.46</b>	<b>1.50</b>

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	227,858	227,274	-585	-0.3	County	42.17	42.35	0.000	0.000	
(-) TIF Tax Capacity	19,285	19,285	0	0.0	City/Town	27.86	28.03	0.000	0.000	
(-) FD Contrib Tax Cap	17,015	17,015	0	0.0	School District	27.15	28.93	0.813	0.886	
(=) Taxable Tax Capacity	191,559	190,974	-585	-0.3	Special District	5.63	5.65	0.000	0.000	
FD Distrib Tax Cap	37,739	37,204	-535	-1.4	<b>Total</b>	<b>102.81</b>	<b>104.96</b>	<b>0.813</b>	<b>0.886</b>	

Tax Burdens on  
Hypothetical Properties

	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	122,100	122,100	0.0	1,092	1,127	35	3.2	0.89	0.92
Res Hmstd: Avg Val	183,000	183,000	0.0	1,822	1,875	53	2.9	1.00	1.02
Res Hmstd: Hi Val	243,900	243,900	0.0	2,553	2,623	70	2.8	1.05	1.08
Res Hmstd: Ex-Hi Val	366,000	366,000	0.0	4,017	4,123	106	2.6	1.10	1.13
Apartment (Mkt rate)	300,000	300,000	0.0	4,099	4,202	103	2.5	1.37	1.40
Comm/Ind: Lo Val	150,000	150,000	0.0	3,635	3,724	89	2.5	2.42	2.48
Comm/Ind: Med Val	300,000	300,000	0.0	8,441	8,646	205	2.4	2.81	2.88
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	30,870	31,613	743	2.4	3.09	3.16

## Baseline Legal Class Report

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

House Research

Simulation 7/12/2005	5E2 10:44	Baseline Alternative	Proj Pay '06: Current Law Proj Pay '06: Compromise E-12 & Tax Bills			Page 33 (all figures in \$000s)
209	Commercial: <150K: Exist	1.500	7,687,783	115,317	194,685	
210	Commercial: >150K: Exist	2.000	35,089,100	701,782	1,150,533	
211	Comm comp zone: <150K: Exist	1.500	300	4	7	
212	Comm comp zone: >150K: Exist	2.000	358	7	8	
213	Comm border city: <150K: Exist	1.500	41,442	622	955	
214	Comm border city: >150K: Exist	2.000	77,317	1,546	1,779	
224	Industrial: <150K: Exist	1.500	1,256,233	18,843	32,032	
225	Industrial: >150K: Exist	2.000	11,775,504	235,510	389,629	
228	Ind'l border city: <150K: Exist	1.500	1,713	26	39	
229	Ind'l border city: >150K: Exist	2.000	34,359	687	790	
239	Publ Util: land & bldgs <150K	1.500	83,020	1,245	2,005	
240	Publ Util: land & bldgs >150K	2.000	765,007	15,300	24,380	
241	Publ Util: Electric Gen Mach: Exist	2.000	1,372,658	27,453	30,350	
242	Publ Util: machinery (non-generat)	2.000	1,141,179	22,824	35,615	
244	Railroad <150K	1.500	24,626	369	615	
245	Railroad >150K	2.000	491,845	9,837	15,776	
247	Mineral	2.000	2,373	47	97	
248	Misc class 5	2.000	2,343	47	64	
254	Personal: 3f	1.000	9,225	92	94	
255	Non-comm aircraft hangars	1.500	61,703	926	907	
256	Pers: It31 tools&mach excl elec gen	2.000	130,237	2,605	3,931	
257	Pers: It32 struct/lease land-non	1.000	16,689	167	156	
258	Pers: It32 struct/leased	1.000	49,247	492	515	
259	Pers: It32 str/lease	1.000	4,326	43	51	
261	Pers: It32 struct/leased land-C/I	2.000	44,693	894	1,395	
262	Pers: Item 33 ag real estate	1.000	17,181	172	173	
264	Pers: It41 struct/leased land - C/I	2.000	406,604	8,132	9,942	
265	Pers: It41 struct/leased	1.000	366	4	6	
268	Pers: It41 str/leased land-non C/I,SRR	1.000	35	0	1	
269	Pers: Item 41 Border EZ	2.000	1,166	23	27	
270	Pers: Item 42 non-EZ struct/RR land	2.000	34,540	691	1,340	
272	Pers: It43 leased real estate - non C/I	1.500	21,000	315	433	
273	Pers: Item 43 leased real estate - C/I	2.000	308,851	6,177	8,698	
274	Pers: Item 44 electric util trans lines	2.000	1,521,563	30,431	49,061	
275	Pers: Item 44 electric util distri lines	2.000	202,443	4,049	6,974	
276	Pers: Item 45 syst/gas utils	2.000	2,001,115	40,022	61,898	
277	Pers: Item 46 syst/water utils	2.000	1,596	32	53	
278	Pers: Item 48 misc	2.000	38,357	767	843	
1161	Farm 1b Hmstd HGA: <32K: NewCon	0.450	61	0	0	
1162	Ag Hmstd HGA: <76K: NewCon	1.000	23,793	238	167	
1163	Ag Hmstd HGA: 76K-414K: NewCon	1.000	87,589	876	862	
1164	Ag Hmstd HGA: 414K-500K: NewCon	1.000	616	6	6	
1165	Ag Hmstd HGA: >500K: NewCon	1.250	2,207	28	27	
1166	Farm 1b Hmstd land <32K: NewCon	0.450	3	0	0	

House Research

Simulation 7/12/2005	5E2 10:44	Baseline Alternative	Proj Pay '06: Current Law Proj Pay '06: Compromise E-12 & Tax Bills			Page 34 (all figures in \$000s)
1167	Ag Hmstd 1 & b: <115K: NewCon	0.550	37,952	209		83
1168	Ag Hmstd 1 & b: 115K-345K: NewCon	0.550	67,094	369		367
1169	Ag Hmstd 1 & b: 345K-600K: NewCon	0.550	43,136	237		208
1170.1	Ag Hmstd 1 & b: 600K-750K: NewCon	0.550	19,226	106		91
1170.2	Ag Hmstd 1 & b: >750K: NewCon	1.000	37,453	375		322
1172	Ag Non-homestead: NewCon	1.000	34,634	346		297
1173	Migrant Housing <500K: NewCon	1.000	4	0		0
1174	Migrant Housing >500K: NewCon	1.250	0	0		0
1179	Non-comm SRR: <76K: NewCon	1.000	130,083	1,301		1,360
1180	Non-comm SRR: 76K-500K: NewCon	1.000	244,029	2,440		3,068
1181	Non-comm SRR: >500K: NewCon	1.250	16,882	211		243
1184	Res 1b Hmstd <32K: NewCon	0.450	1,563	7		6
1185	Res Hmstd: <76K: NewCon	1.000	835,319	8,353		7,390
1186	Res Hmstd: 76K-414K: NewCon	1.000	5,232,735	52,327		57,602
1187	Res Hmstd: 414K-500K: NewCon	1.000	77,223	772		811
1188	Res Hmstd: > 500K: NewCon	1.250	274,087	3,426		3,378
1190	Res NonH 1 unit: <76K: NewCon	1.000	404,036	4,040		4,618
1191	Res NonH 1 unit: 76K - 500K:	1.000	812,943	8,129		9,013
1192	Res NonH 1 unit: >500K: NewCon	1.250	98,284	1,229		1,258
1194	Res NonH 2-3 units: NewCon	1.250	462,694	5,784		6,388
1197	Regular apartments (4a): NewCon	1.250	353,822	4,423		4,844
1198	Non-profit/Comm Serv: NewCon	1.500	108	2		2
1199	Student housing: NewCon	1.000	106	1		1
1200	Manuf home park land: NewCon	1.250	349	4		5
1202	Comm SRR: 1c: NewCon	1.000	5,105	51		46
1203	Comm SRR: 4c <500K: NewCon	1.000	2,457	25		35
1204	Comm SRR: 4c >500K: NewCon	1.250	1,872	23		34
1205	Bed & Breakfast: NewCon	1.250	201	3		2
1206	Qualifying golf courses: NewCon	1.250	1,033	13		12
1209	Commercial: <150K: NewCon	1.500	120,757	1,811		3,029
1210	Commercial: >150K: NewCon	2.000	992,087	19,842		32,066
1212	Comm comp zone: >150K: NewCon	2.000	4	0		0
1213	Comm border city: <150K: NewCon	1.500	40	1		1
1214	Comm border city: >150K: NewCon	2.000	60	1		1
1224	Industrial: <150K: NewCon	1.500	12,279	184		304
1225	Industrial: >150K: NewCon	2.000	150,674	3,013		5,006
1241	Publ Util: Electric Gen Mach: NewCon	2.000	60,000	1,200		1,546
<b>State Total</b>			466,165,659	5,252,344		6,147,660

## Alternative Legal Class Report

Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
161 Farm 1b Hmstd HGA: <32K: Exist	0.450	13,239	60	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 7/12/2005	5E2 10:44	Baseline Alternative	Proj Pay '06: Current Law Proj Pay '06: Compromise E-12 & Tax Bills			Page 36 (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	5E2 10:44	Baseline Alternative	Proj Pay '06: Current Law Proj Pay '06: Compromise E-12 & Tax Bills			Page 37 (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
<b>State Total</b>			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	2,100,032	1,410,288	177,081	1,068,052	227,168	657,198	5,639,820
Certified MKV	2,684	27,919	81	543,144	0	0	573,829
Fiscal Disparities Levy	109,834	108,267	1,326	100,914	23,381	0	343,722
Disparity Reduction Aid	9,704	0	474	7,810	0	0	17,989
Spread NTC Levy	1,980,494	1,302,021	175,281	995,540	208,787	657,198	5,319,321
Spread MKV Levy	2,684	27,919	81	506,893	0	0	537,577
Tax Incr Financing Levy							279,325
	<b>Homestead Credit</b>	282,840		<b>Taconite credit</b>		16,668	
	<b>Agricultural</b>	24,485		<b>Disparity Reduction</b>		5,185	

**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
	<b>Homestead Credit</b>	282,824		<b>Taconite credit</b>		16,731	
	<b>Agricultural</b>	24,477		<b>Disparity Reduction</b>		5,417	