

House Research Simulation Report: Property Tax

Simulation #6A1

Date 12/13/2005

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DESCRIPTION

BASELINE: Final Pay 2005

ALTERNATIVE: Prop Pay 2006: Truth-in-Taxation & New Refs

This report compares property taxes payable in 2006 to property taxes payable in 2005, if all jurisdictions adopt their 2006 proposed levies as final levies. The payable 2005 portion of the simulation is final data as reported by the counties to the Dept. of Revenue. The payable 2006 market value data is actual data supplied by the counties. The payable 2006 levies are the proposed levies filed by each local taxing jurisdiction for truth-in-taxation purposes, plus school district referendum levies that passed as of Nov. 18. The state general levy is based on the final rates rather than the preliminary rates.

KEY POINTS

- **Statewide, property taxes would increase by \$632 million, or 11.1%**, if all local taxing jurisdictions were to adopt their proposed levies. Approximately \$148 million of the \$632 million increase would be borne by new construction - property appearing on the tax rolls for the first time in 2006. The overall tax increases would be 11.4% in Greater Minnesota and 11% in the Metro area.
- **On a statewide average basis, property tax impacts on existing properties vary** from -1% (on certain public utility property) to +23% (on single-unit residential nonhomestead property). Impacts on the largest property types are 11.6% on residential homesteads, 4.9% on commercial-industrial property, and 12.9% on agricultural property. For apartments, it is difficult to state an average change because for 2006 the class has been split into two categories, "regular" apartments and "low-income" apartments.

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.

BASELINE: Final Pay 2005

- **Property values** (taxable market values) are actual values reported by county assessors on the abstracts of assessment.
- **Local government levies** are levies reported by county auditors on the abstracts of tax lists.
- **Property tax credits** are as reported by county auditors on the abstracts of tax lists.

ALTERNATIVE: Proposed Pay 2006: Truth-in-Taxation & New Refs

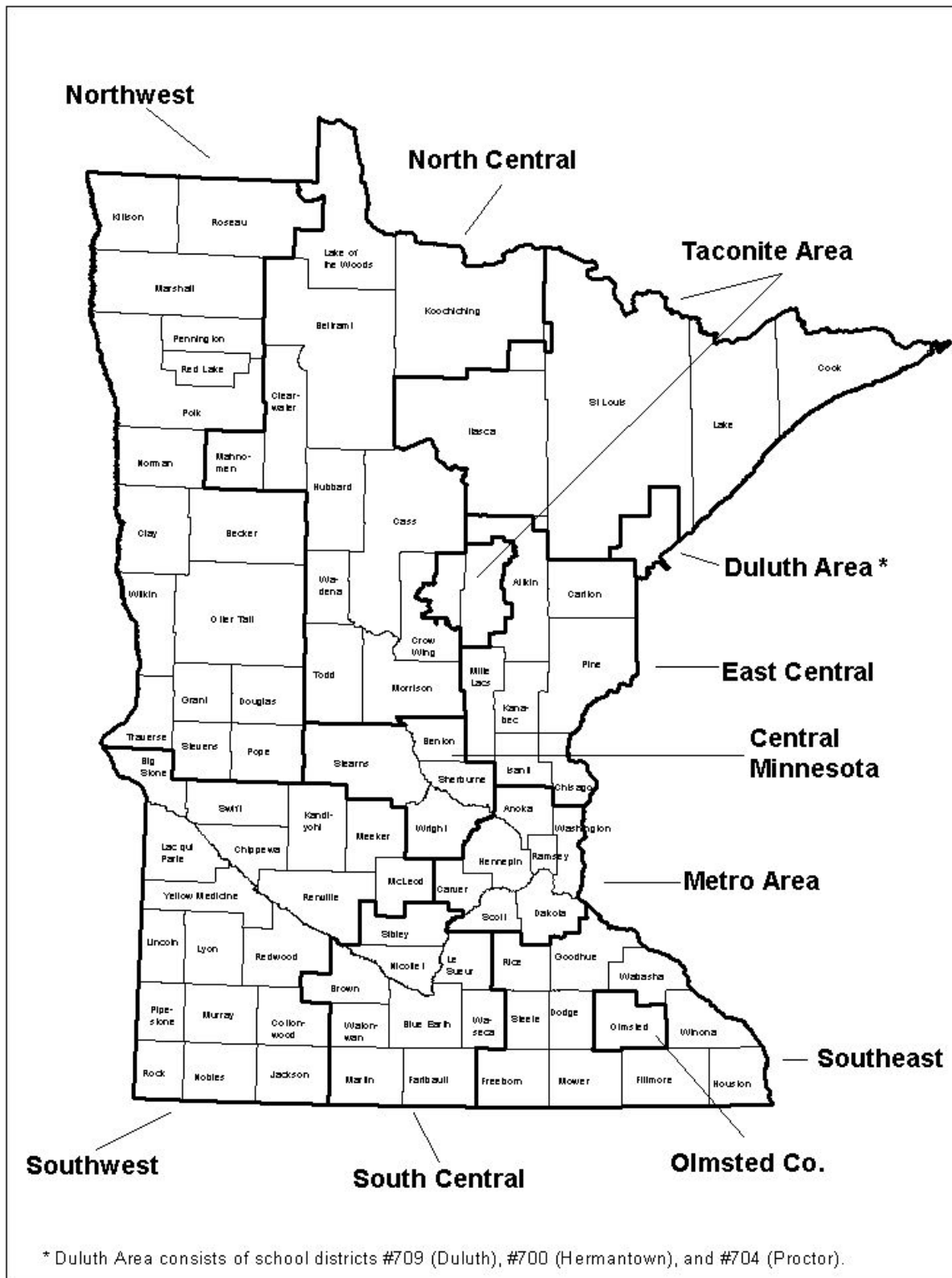
- **Market values** are actual values reported by county assessors on the abstracts of assessment.
- **Local government levies** are the levies that were submitted by local taxing jurisdictions to the Dept. of Revenue in compliance with the Truth-in-taxation law. School district truth-in-taxation levies were augmented by adding new referendum levies that passed as of 11/18/05. The state levy is based on the actual state levy amount rather than the preliminary rates.
- **Fiscal disparities** net tax capacities were taken from the abstracts of assessment. Distribution levies were provided by the Dept. of Revenue based on information provided by the administrative auditors of each program.
- **Tax increment financing (TIF) net tax capacities** were taken from the abstracts of assessment (note that sometimes the final TIF net tax capacities will differ from the ones reported on the abstracts of assessment).
- **Property tax credits** were modeled by the House Research Dept.

SIMULATION PARAMETERS

	Baseline	Alternative
Residential homestead:		
<\$500,000	1.0%	1.0%
>\$500,000	1.25	1.25
Residential non-homestead:		
Single unit:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
2-3 unit and undeveloped land	1.25	1.25
Apartments:		
Regular	1.25	1.25
Low-income	1.25	0.75
Commercial-industrial-public utility:		
<\$150,000	1.5	1.5
>\$150,000	2.0	2.0
Electric generation machinery	2.0	2.0
Seasonal recreational commercial:		
Homestead resorts (1c):		
<\$500,000	1.0	0.55
\$500,000 - \$2,200,000	1.0	1.0
>\$2,200,000	1.0	1.25
Nonhomestead resorts (4c):		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Seasonal recreational residential:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Disabled homestead first \$32,000	0.45	0.45
Agricultural land & buildings:		
Homestead:		
<\$600,000	0.55	0.55
>\$600,000	1.0	1.0
Nonhomestead	1.0	1.0
Credits:		
Homestead:		
Rate	0.4%	0.4%
Maximum	\$304	\$304
Phase-out rate	0.09%	0.09%
Agricultural:		
Rate	0.3%	0.3%
Maximum	\$345	\$345
Phase-out rate	0.05%	0.05%

House Research Department

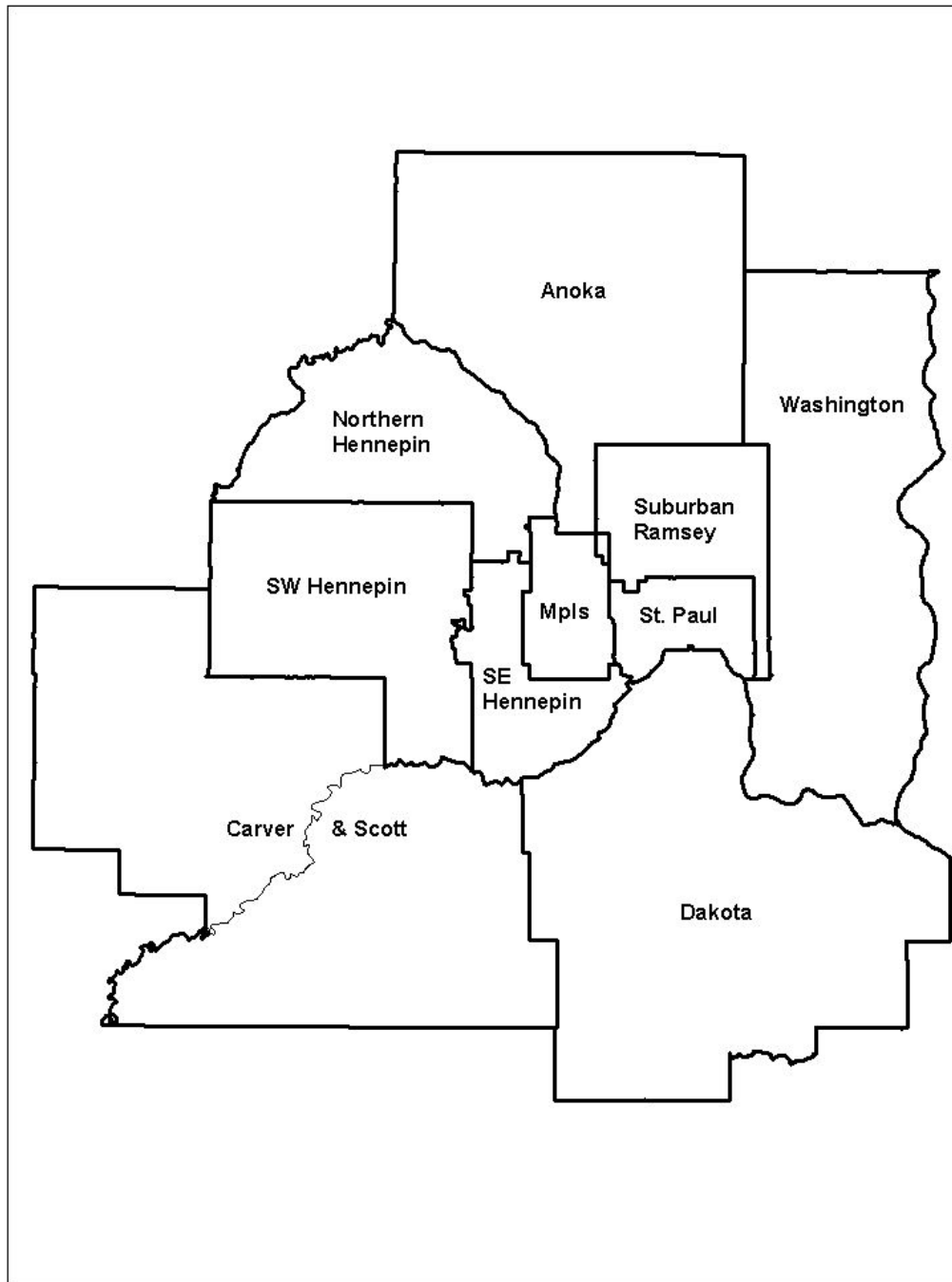
Property Tax Model Regions (Greater Minnesota)



House Research Graphics

Note: In most regions results are displayed separately for cities and for towns.

Property Tax Model Regions (Metro Area)



House Research Graphics

Notes: **North Hennepin** consists of Hassan Township plus the following cities: Brooklyn Center, Brooklyn Park, Champlin, Corcoran, Crystal, Dayton (Hennepin portion), Greenfied, Hanover (Hennepin portion), Maple Grove, New Hope, Osseo, Robbinsdale, Rockford (Hennepin portion), Rogers, and St. Anthony (Hennepin portion). **Southeast Hennepin** consists of the cities of: Bloomington, Edina, Golden Valley, Hopkins, Richfield, and St. Louis Park. The balance of the County (excluding Minneapolis) is considered **Southeast Hennepin**.

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Baseline Final Pay 2005
Alternative Prop Pay 2006: Truth-in-Taxation & New Refs

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(all figures in \$000s)

STATEWIDE

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	248,373,430	272,992,351	24,618,921	9.9	2,640,652	2,947,448	306,796	11.6	1.06	1.08
ResNonHm 1 Exist	15,040,815	18,464,161	3,423,346	22.8	180,693	221,589	40,896	22.6	1.20	1.20
ResNonHm23 Exist	5,797,384	6,422,777	625,394	10.8	86,654	94,695	8,040	9.3	1.49	1.47
Apartments Exist	17,894,273	16,895,948	-998,325	-5.6	274,127	256,322	-17,805	-6.5	1.53	1.52
Low-Income Apts	0	1,890,929	1,890,929	0.0	0	17,869	17,869	0.0	0.00	0.95
Seas Rec: Exist	14,562,769	17,066,446	2,503,677	17.2	173,115	172,357	-758	-0.4	1.19	1.01
Com/Ind Lo Exist	8,655,985	8,931,839	275,854	3.2	228,567	233,911	5,344	2.3	2.64	2.62
Com/Ind Hi Exist	45,075,803	48,302,877	3,227,075	7.2	1,546,667	1,628,978	82,311	5.3	3.43	3.37
Publ U: Elec Gen	1,332,678	1,457,155	124,477	9.3	31,182	33,408	2,226	7.1	2.34	2.29
Publ U: Other	5,675,723	5,681,264	5,541	0.1	186,272	183,930	-2,342	-1.3	3.28	3.24
AgHm House Exist	9,870,573	10,765,839	895,266	9.1	81,537	91,043	9,506	11.7	0.83	0.85
AgHm Land: Exist	27,080,358	30,440,674	3,360,316	12.4	130,433	148,616	18,182	13.9	0.48	0.49
Ag NonHm: Exist	12,500,529	14,454,509	1,953,980	15.6	116,141	130,773	14,632	12.6	0.93	0.90
Res Hmstd	0	6,420,485	6,420,485	0.0	0	72,445	72,445	0.0	0.00	1.13
All Other NewCon	0	4,127,188	4,127,188	0.0	0	75,074	75,074	0.0	0.00	1.82
Total	411,860,319	464,314,441	52,454,122	12.7	5,676,041	6,308,458	632,416	11.1	1.38	1.36

Tax Base

Tax Rates

	Baseline	Alternativ	Change	Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)		
					Base	Alter	Base	Alter	
Total Tax Capacity	4,656,138	5,220,886	564,748	12.1	County	44.95	42.83	0.007	0.006
(-) TIF Tax Capacity	232,268	258,522	26,254	11.3	City/Town	32.93	32.02	0.067	0.063
(-) FD Contrib Tax Cap	263,662	275,690	12,028	4.6	School District	22.12	22.75	1.138	1.324
(=) Taxable Tax Capacity	4,160,208	4,686,674	526,466	12.7	Special District	4.63	4.68	0.000	0.000
FD Distrib Tax Cap	263,664	275,701	12,037	4.6	Total	104.63	102.28	1.212	1.393

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Alternative Prop Pay 2006: Truth-in-Taxation & New Refs

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(all figures in \$000s)

GREATER MINNESOTA

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	79,224,658	86,109,556	6,884,898	8.7	785,235	870,799	85,564	10.9	0.99	1.01
ResNonHm 1 Exist	5,459,009	6,419,294	960,285	17.6	65,423	76,891	11,469	17.5	1.20	1.20
ResNonHm23 Exist	1,810,835	1,960,453	149,619	8.3	27,069	28,982	1,913	7.1	1.49	1.48
Apartments Exist	3,402,362	3,086,087	-316,275	-9.3	53,851	48,854	-4,996	-9.3	1.58	1.58
Low-Income Apts	0	720,879	720,879	0.0	0	7,211	7,211	0.0	0.00	1.00
Seas Rec: Exist	14,178,367	16,648,311	2,469,944	17.4	168,044	167,405	-639	-0.4	1.19	1.01
Com/Ind Lo Exist	4,917,678	5,124,217	206,539	4.2	130,741	135,993	5,252	4.0	2.66	2.65
Com/Ind Hi Exist	9,810,984	10,498,366	687,382	7.0	334,473	357,677	23,204	6.9	3.41	3.41
Publ U: Elec Gen	1,152,701	1,205,636	52,935	4.6	27,197	27,620	423	1.6	2.36	2.29
Publ U: Other	3,451,762	3,476,966	25,203	0.7	110,438	110,439	1	0.0	3.20	3.18
AgHm House Exist	8,692,752	9,508,992	816,239	9.4	71,446	79,812	8,366	11.7	0.82	0.84
AgHm Land: Exist	25,827,333	29,016,229	3,188,896	12.3	125,744	142,863	17,119	13.6	0.49	0.49
Ag NonHm: Exist	11,664,002	13,429,029	1,765,027	15.1	108,575	121,492	12,918	11.9	0.93	0.90
Res Hmstd	0	2,822,469	2,822,469	0.0	0	31,343	31,343	0.0	0.00	1.11
All Other NewCon	0	1,908,654	1,908,654	0.0	0	30,702	30,702	0.0	0.00	1.61
Total	169,592,442	191,935,137	22,342,695	13.2	2,008,235	2,238,085	229,850	11.4	1.18	1.17

Tax Base

Tax Rates

					Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,780,834	2,006,275	225,440	12.7	County	53.14	51.26	0.004	0.003
(-) TIF Tax Capacity	45,623	48,616	2,993	6.6	City/Town	30.39	29.47	0.015	0.013
(-) FD Contrib Tax Cap	2,247	2,626	379	16.9	School District	20.61	20.92	0.858	1.070
(=) Taxable Tax Capacity	1,732,964	1,955,033	222,068	12.8	Special District	1.69	1.62	0.000	0.000
FD Distrib Tax Cap	2,249	2,637	388	17.2	Total	105.83	103.27	0.877	1.087

Tax Burdens on
Hypothetical

	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	84,500	91,800	8.6	672	758	86	12.8	0.795	0.825
Res Hmstd:Avg Val	126,600	137,600	8.7	1,192	1,322	130	10.9	0.941	0.960
Res Hmstd: Hi Val	168,800	183,500	8.7	1,714	1,887	173	10.1	1.015	1.028
Res Hmstd: Ex-Hi Val	253,300	275,300	8.7	2,758	3,018	259	9.4	1.088	1.096
Apartment (Mkt rate)	300,000	335,700	11.9	4,232	4,698	467	11.0	1.410	1.399
Seas Rec: Lo Val	50,000	58,700	17.4	631	792	161	25.6	1.261	1.349
Seas Rec: Hi Val	150,000	176,100	17.4	2,118	2,852	734	34.7	1.411	1.619
Comm/Ind: Lo Val	150,000	160,500	7.0	3,656	4,663	1,008	27.6	2.437	2.905
Comm/Ind: Med Val	300,000	321,000	7.0	8,487	10,696	2,209	26.0	2.828	3.331
Comm/Ind: Hi Val	1,000,000	1,070,100	7.0	31,030	38,849	7,819	25.2	3.103	3.630

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Alternative Prop Pay 2006: Truth-in-Taxation & New Refs

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METRO AREA

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	169,148,772	186,882,794	17,734,022	10.5	1,855,417	2,076,649	221,233	11.9	1.10	1.11
ResNonHm 1 Exist	9,581,806	12,044,867	2,463,061	25.7	115,271	144,698	29,427	25.5	1.20	1.20
ResNonHm23 Exist	3,986,549	4,462,324	475,775	11.9	59,585	65,712	6,127	10.3	1.49	1.47
Apartments Exist	14,491,911	13,809,861	-682,051	-4.7	220,277	207,468	-12,809	-5.8	1.52	1.50
Low-Income Apts	0	1,170,050	1,170,050	0.0	0	10,659	10,659	0.0	0.00	0.91
Seas Rec: Exist	384,402	418,135	33,733	8.8	5,071	4,951	-119	-2.4	1.32	1.18
Com/Ind Lo Exist	3,738,307	3,807,622	69,314	1.9	97,827	97,918	92	0.1	2.62	2.57
Com/Ind Hi Exist	35,264,819	37,804,512	2,539,693	7.2	1,212,193	1,271,300	59,107	4.9	3.44	3.36
Publ U: Elec Gen	179,977	251,519	71,542	39.8	3,985	5,788	1,803	45.2	2.21	2.30
Publ U: Other	2,223,960	2,204,298	-19,662	-0.9	75,834	73,491	-2,343	-3.1	3.41	3.33
AgHm House Exist	1,177,821	1,256,847	79,026	6.7	10,091	11,230	1,140	11.3	0.86	0.89
AgHm Land: Exist	1,253,025	1,424,446	171,421	13.7	4,689	5,752	1,063	22.7	0.37	0.40
Ag NonHm: Exist	836,527	1,025,480	188,953	22.6	7,566	9,281	1,715	22.7	0.90	0.91
Res Hmstd	0	3,598,016	3,598,016	0.0	0	41,102	41,102	0.0	0.00	1.14
All Other NewCon	0	2,218,534	2,218,534	0.0	0	44,371	44,371	0.0	0.00	2.00
Total	242,267,877	272,379,304	30,111,427	12.4	3,667,806	4,070,372	402,566	11.0	1.51	1.49

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	County		Base	Alter	Base	Alter
Total Tax Capacity	2,875,304	3,214,611	339,307	11.8	County	39.10	36.80	0.009	0.008
(-) TIF Tax Capacity	186,646	209,906	23,261	12.5	City/Town	34.75	33.85	0.093	0.087
(-) FD Contrib Tax Cap	261,415	273,064	11,649	4.5	School District	23.20	24.06	1.277	1.449
(=) Taxable Tax Capacity	2,427,244	2,731,641	304,398	12.5	Special District	6.73	6.87	0.000	0.000
FD Distrib Tax Cap	261,414	273,064	11,649	4.5	Total	103.78	101.57	1.378	1.544

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	149,200	164,800	15,600	10.5	1,516	1,704	188	12.4	1.016	1.034
Res Hmstd:Avg Val	223,600	247,000	23,400	10.5	2,457	2,740	283	11.5	1.099	1.109
Res Hmstd: Hi Val	298,100	329,400	31,300	10.5	3,400	3,779	378	11.1	1.140	1.147
Res Hmstd: Ex-Hi Val	447,300	494,200	46,900	10.5	5,258	5,783	524	10.0	1.175	1.170
Apartment (Mkt rate)	300,000	310,100	10,100	3.4	4,305	4,416	111	2.6	1.435	1.424
Comm/Ind: Lo Val	150,000	160,800	10,800	7.2	3,875	4,862	987	25.5	2.583	3.023
Comm/Ind: Med Val	300,000	321,600	21,600	7.2	8,972	11,126	2,154	24.0	2.990	3.459
Comm/Ind: Hi Val	1,000,000	1,072,000	72,000	7.2	32,758	40,361	7,602	23.2	3.275	3.764

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Alternative Prop Pay 2006: Truth-in-Taxation & New Refs

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NORTHWEST CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	3,774,880	4,112,145	337,265	8.9	44,127	49,569	5,442	12.3	1.17	1.21
ResNonHm 1 Exist	285,632	329,120	43,488	15.2	4,058	4,690	632	15.6	1.42	1.43
ResNonHm23 Exist	101,936	112,086	10,150	10.0	1,680	1,836	156	9.3	1.65	1.64
Apartments Exist	341,158	308,210	-32,947	-9.7	5,748	5,206	-542	-9.4	1.68	1.69
Low-Income Apts	0	81,812	81,812	0.0	0	900	900	0.0	0.00	1.10
Seas Rec: Exist	108,387	130,310	21,922	20.2	1,604	1,663	59	3.7	1.48	1.28
Com/Ind Lo Exist	505,294	522,383	17,088	3.4	14,127	14,592	465	3.3	2.80	2.79
Com/Ind Hi Exist	747,330	777,285	29,955	4.0	24,095	24,721	626	2.6	3.22	3.18
Publ U: Elec Gen	21,722	20,926	-795	-3.7	434	427	-7	-1.5	2.00	2.04
Publ U: Other	96,039	94,279	-1,760	-1.8	3,556	3,467	-89	-2.5	3.70	3.68
AgHm House Exist	17,228	17,072	-155	-0.9	201	213	12	6.1	1.16	1.25
AgHm Land: Exist	27,625	29,984	2,359	8.5	193	219	26	13.2	0.70	0.73
Ag NonHm: Exist	26,531	31,485	4,954	18.7	359	428	69	19.2	1.35	1.36
Res Hmstd	0	86,267	86,267	0.0	0	1,123	1,123	0.0	0.00	1.30
All Other NewCon	0	68,823	68,823	0.0	0	1,645	1,645	0.0	0.00	2.39
Total	6,053,762	6,722,187	668,425	11.0	100,183	110,698	10,516	10.5	1.65	1.65

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	72,661	79,751	7,090	9.8	County	58.87	57.54	0.000	0.000
(-) TIF Tax Capacity	4,073	4,256	183	4.5	City/Town	51.35	49.01	0.043	0.039
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.94	22.76	0.822	1.067
(=) Taxable Tax Capacity	68,589	75,495	6,907	10.1	Special District	2.96	3.35	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	134.12	132.66	0.865	1.106

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	56,200	61,200	8.9	578	635	57	9.9	1.027	1.037	
Res Hmstd:Avg Val	84,200	91,700	8.9	905	1,028	123	13.5	1.075	1.121	
Res Hmstd: Hi Val	112,300	122,300	8.9	1,332	1,495	163	12.3	1.186	1.222	
Res Hmstd: Ex-Hi Val	168,500	183,600	9.0	2,185	2,431	247	11.3	1.296	1.324	
Apartment (Mkt rate)	300,000	343,000	14.3	5,289	6,067	778	14.7	1.762	1.768	
Comm/Ind: Lo Val	150,000	156,000	4.0	4,291	5,194	903	21.0	2.860	3.329	
Comm/Ind: Med Val	300,000	312,000	4.0	9,968	11,977	2,008	20.1	3.322	3.838	
Comm/Ind: Hi Val	1,000,000	1,040,100	4.0	36,464	43,634	7,170	19.7	3.646	4.195	

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NORTHWEST TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	4,076,138	4,568,259	492,121	12.1	33,030	38,087	5,057	15.3	0.81	0.83
ResNonHm 1 Exist	259,900	280,011	20,111	7.7	2,658	2,902	244	9.2	1.02	1.04
ResNonHm23 Exist	75,855	91,356	15,500	20.4	882	1,066	185	20.9	1.16	1.17
Apartments Exist	9,119	9,298	178	2.0	99	98	-1	-0.9	1.08	1.05
Low-Income Apts	0	59	59	0.0	0	0	0	0.0	0.00	0.68
Seas Rec: Exist	2,528,909	2,972,020	443,111	17.5	29,071	29,074	3	0.0	1.15	0.98
Com/Ind Lo Exist	121,431	131,646	10,214	8.4	2,728	2,955	227	8.3	2.25	2.24
Com/Ind Hi Exist	125,832	128,010	2,178	1.7	3,823	3,896	73	1.9	3.04	3.04
Publ U: Elec Gen	393	369	-24	-6.0	5	5	0	-5.5	1.39	1.40
Publ U: Other	451,680	447,289	-4,391	-1.0	13,881	13,917	35	0.3	3.07	3.11
AgHm House Exist	1,175,714	1,289,434	113,720	9.7	9,579	10,962	1,384	14.4	0.81	0.85
AgHm Land: Exist	4,018,250	4,539,652	521,402	13.0	19,890	23,472	3,582	18.0	0.49	0.52
Ag NonHm: Exist	2,253,837	2,590,901	337,064	15.0	22,240	25,442	3,202	14.4	0.99	0.98
Res Hmstd	0	158,095	158,095	0.0	0	1,455	1,455	0.0	0.00	0.92
All Other NewCon	0	159,594	159,594	0.0	0	1,596	1,596	0.0	0.00	1.00
Total	15,097,058	17,365,990	2,268,931	15.0	137,886	154,927	17,041	12.4	0.91	0.89

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	141,900	162,964	21,064	14.8	County	55.62	54.52	0.000	0.000
(-) TIF Tax Capacity	47	52	5	11.3	City/Town	16.20	14.85	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.26	18.14	0.947	1.152
(=) Taxable Tax Capacity	141,854	162,912	21,058	14.8	Special District	3.42	3.37	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	92.51	90.88	0.947	1.152

**Tax Burdens on
Hypothetical**

	Taxable Market Value			Pctg Chng	Net Tax			Pctg Chng	Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change		Base	Alter
Res Hmstd: Lo Val	88,600	99,300	12.1	611	734	123	20.1	0.689	0.738	
Res Hmstd:Avg Val	132,800	148,800	12.0	1,101	1,285	184	16.7	0.829	0.863	
Res Hmstd: Hi Val	177,000	198,400	12.1	1,592	1,838	246	15.4	0.899	0.926	
Res Hmstd: Ex-Hi Val	265,500	297,600	12.1	2,574	2,943	369	14.3	0.969	0.988	
Seas Rec: Lo Val	50,000	58,800	17.6	564	721	157	27.7	1.128	1.225	
Seas Rec: Hi Val	150,000	176,300	17.5	1,918	2,638	719	37.5	1.278	1.496	
Comm/Ind: Lo Val	150,000	152,600	1.7	3,367	4,091	724	21.5	2.244	2.681	
Comm/Ind: Med Val	300,000	305,200	1.7	7,809	9,458	1,650	21.1	2.602	3.099	
Comm/Ind: Hi Val	1,000,000	1,017,300	1.7	28,537	34,503	5,966	20.9	2.853	3.391	

House Research

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NORTH CENTRAL CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	2,885,121	3,163,068	277,947	9.6	29,178	32,222	3,044	10.4	1.01	1.02
ResNonHm 1 Exist	287,919	318,366	30,447	10.6	3,592	4,000	408	11.4	1.25	1.26
ResNonHm23 Exist	108,770	119,144	10,374	9.5	1,662	1,797	135	8.1	1.53	1.51
Apartments Exist	195,993	146,805	-49,188	-25.1	3,264	2,386	-878	-26.	1.67	1.63
Low-Income Apts	0	62,710	62,710	0.0	0	660	660	0.0	0.00	1.05
Seas Rec: Exist	1,307,052	1,540,250	233,197	17.8	16,565	16,586	21	0.1	1.27	1.08
Com/Ind Lo Exist	426,449	447,860	21,411	5.0	11,519	12,013	494	4.3	2.70	2.68
Com/Ind Hi Exist	763,316	834,027	70,712	9.3	26,282	28,312	2,030	7.7	3.44	3.39
Publ U: Elec Gen	817	1,101	284	34.8	24	31	7	29.7	2.92	2.81
Publ U: Other	77,141	77,916	774	1.0	2,816	2,804	-12	-0.4	3.65	3.60
AgHm House Exist	23,475	26,397	2,922	12.4	244	280	36	14.8	1.04	1.06
AgHm Land: Exist	25,411	30,036	4,625	18.2	109	133	24	21.8	0.43	0.44
Ag NonHm: Exist	31,458	35,895	4,438	14.1	315	353	38	12.1	1.00	0.98
Res Hmstd	0	80,788	80,788	0.0	0	858	858	0.0	0.00	1.06
All Other NewCon	0	97,256	97,256	0.0	0	1,715	1,715	0.0	0.00	1.76
Total	6,132,922	6,981,619	848,697	13.8	95,571	104,151	8,579	9.0	1.56	1.49

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	72,878	82,367	9,489	13.0	County	47.91 45.60	0.000	0.000
(-) TIF Tax Capacity	3,024	3,181	158	5.2	City/Town	41.76 41.31	0.012	0.011
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.04 20.46	0.645	0.777
(=) Taxable Tax Capacity	69,855	79,185	9,331	13.4	Special District	0.91 0.86	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	111.62 108.23	0.657	0.788

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates		
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	71,700	78,600	6,900	9.6	561	611	50	9.0	0.781	0.777
Res Hmstd:Avg Val	107,500	117,900	10,400	9.7	995	1,103	108	10.8	0.925	0.935
Res Hmstd: Hi Val	143,300	157,100	13,800	9.6	1,450	1,593	143	9.9	1.012	1.014
Res Hmstd: Ex-Hi Val	215,100	235,800	20,700	9.6	2,363	2,578	214	9.1	1.098	1.093
Apartment (Mkt rate)	300,000	320,700	20,700	6.9	4,383	4,592	209	4.8	1.460	1.431
Comm/Ind: Lo Val	150,000	163,900	13,900	9.3	3,753	4,868	1,114	29.7	2.502	2.969
Comm/Ind: Med Val	300,000	327,800	27,800	9.3	8,725	11,141	2,417	27.7	2.908	3.398
Comm/Ind: Hi Val	1,000,000	1,092,600	92,600	9.3	31,926	40,416	8,490	26.6	3.192	3.699

House Research

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NORTH CENTRAL TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	4,787,342	5,330,170	542,827	11.3	38,427	42,478	4,051	10.5	0.80	0.80
ResNonHm 1 Exist	328,917	373,074	44,157	13.4	3,324	3,685	361	10.9	1.01	0.99
ResNonHm23 Exist	77,033	83,859	6,825	8.9	958	1,007	48	5.1	1.24	1.20
Apartments Exist	10,732	12,462	1,729	16.1	132	149	17	12.9	1.23	1.20
Low-Income Apts	0	760	760	0.0	0	8	8	0.0	0.00	1.08
Seas Rec: Exist	3,916,168	4,608,478	692,310	17.7	43,390	42,509	-881	-2.0	1.11	0.92
Com/Ind Lo Exist	163,416	169,025	5,609	3.4	3,542	3,596	54	1.5	2.17	2.13
Com/Ind Hi Exist	123,506	127,301	3,795	3.1	3,471	3,521	50	1.4	2.81	2.77
Publ U: Elec Gen	3,501	3,575	74	2.1	80	79	0	-0.4	2.27	2.22
Publ U: Other	350,144	353,637	3,493	1.0	11,241	11,269	28	0.2	3.21	3.19
AgHm House Exist	865,474	959,102	93,628	10.8	7,784	8,599	815	10.5	0.90	0.90
AgHm Land: Exist	1,395,496	1,599,580	204,084	14.6	6,208	7,097	889	14.3	0.44	0.44
Ag NonHm: Exist	639,589	772,501	132,912	20.8	6,581	7,714	1,133	17.2	1.03	1.00
Res Hmstd	0	185,883	185,883	0.0	0	1,684	1,684	0.0	0.00	0.91
All Other NewCon	0	188,981	188,981	0.0	0	1,982	1,982	0.0	0.00	1.05
Total	12,661,319	14,768,388	2,107,069	16.6	125,137	135,378	10,240	8.2	0.99	0.92

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	126,686	146,753	20,067	15.8	County	51.86	49.53	0.000	0.000
(-) TIF Tax Capacity	31	34	2	7.5	City/Town	15.54	14.59	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.57	21.53	0.602	0.768
(=) Taxable Tax Capacity	126,655	146,719	20,065	15.8	Special District	0.93	0.87	0.000	0.000
FD Distrib Tax Cap	0	0	0	-8.0	Total	90.90	86.52	0.602	0.768

Tax Burdens on Hypothetical

	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	90,600	100,900	11.4	587	669	82	13.9	0.648	0.662
Res Hmstd:Avg Val	135,900	151,300	11.3	1,067	1,189	122	11.4	0.785	0.785
Res Hmstd: Hi Val	181,100	201,600	11.3	1,546	1,708	162	10.5	0.853	0.847
Res Hmstd: Ex-Hi Val	271,700	302,500	11.3	2,505	2,749	244	9.7	0.922	0.908
Seas Rec: Lo Val	50,000	58,800	17.6	556	695	139	25.0	1.112	1.182
Seas Rec: Hi Val	150,000	176,500	17.7	1,894	2,564	670	35.4	1.262	1.452
Comm/Ind: Lo Val	150,000	154,600	3.1	3,279	4,000	721	22.0	2.185	2.587
Comm/Ind: Med Val	300,000	309,200	3.1	7,621	9,243	1,623	21.3	2.540	2.989
Comm/Ind: Hi Val	1,000,000	1,030,700	3.1	27,883	33,713	5,830	20.9	2.788	3.270

House Research

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TACONITE CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	2,088,481	2,234,533	146,052	7.0	16,931	18,426	1,495	8.8	0.81	0.82
ResNonHm 1 Exist	172,563	198,638	26,076	15.1	2,600	2,942	342	13.2	1.51	1.48
ResNonHm23 Exist	47,380	51,039	3,660	7.7	874	929	55	6.3	1.85	1.82
Apartments Exist	119,120	83,685	-35,435	-29.7	2,256	1,563	-693	-30.	1.89	1.87
Low-Income Apts	0	35,828	35,828	0.0	0	408	408	0.0	0.00	1.14
Seas Rec: Exist	161,037	192,826	31,789	19.7	2,335	2,451	116	5.0	1.45	1.27
Com/Ind Lo Exist	271,373	287,146	15,774	5.8	8,168	8,471	304	3.7	3.01	2.95
Com/Ind Hi Exist	339,063	356,373	17,310	5.1	13,554	13,899	345	2.5	4.00	3.90
Publ U: Elec Gen	184,740	186,001	1,261	0.7	4,247	4,162	-85	-2.0	2.30	2.24
Publ U: Other	106,389	107,662	1,273	1.2	3,826	3,807	-19	-0.5	3.60	3.54
AgHm House Exist	5,123	5,240	116	2.3	42	45	4	9.1	0.81	0.86
AgHm Land: Exist	3,395	4,076	680	20.0	9	14	5	60.3	0.26	0.34
Ag NonHm: Exist	40,125	47,919	7,794	19.4	550	643	93	16.9	1.37	1.34
Res Hmstd	0	25,444	25,444	0.0	0	234	234	0.0	0.00	0.92
All Other NewCon	0	29,577	29,577	0.0	0	665	665	0.0	0.00	2.25
Total	3,538,789	3,845,987	307,197	8.7	55,392	58,659	3,267	5.9	1.57	1.53

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	43,426	46,689	3,263	7.5	County	57.28	54.79	0.000	0.000
(-) TIF Tax Capacity	1,371	1,387	15	1.1	City/Town	68.77	66.47	0.030	0.024
(-) FD Contrib Tax Cap	1,586	1,861	276	17.4	School District	10.50	10.63	0.693	0.830
(=) Taxable Tax Capacity	40,469	43,441	2,972	7.3	Special District	1.25	2.12	0.000	0.000
FD Distrib Tax Cap	1,712	2,074	361	21.1	Total	137.80	134.01	0.723	0.854

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	50,300	53,800	3,500	7.0	213	237	23	11.0	0.423	0.439
Res Hmstd:Avg Val	75,400	80,700	5,300	7.0	477	536	59	12.3	0.632	0.663
Res Hmstd: Hi Val	100,500	107,500	7,000	7.0	860	942	81	9.4	0.856	0.875
Res Hmstd: Ex-Hi Val	150,800	161,300	10,500	7.0	1,635	1,757	122	7.5	1.084	1.089
Apartment (Mkt rate)	300,000	301,000	1,000	0.3	5,384	5,299	-85	-1.6	1.794	1.760
Comm/Ind: Lo Val	150,000	157,700	7,700	5.1	4,387	5,285	899	20.5	2.924	3.351
Comm/Ind: Med Val	300,000	315,300	15,300	5.1	10,200	12,173	1,974	19.3	3.399	3.860
Comm/Ind: Hi Val	1,000,000	1,051,100	51,100	5.1	37,327	44,332	7,005	18.8	3.732	4.217

House Research

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TACONITE TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	3,770,344	4,225,754	455,410	12.1	23,072	27,051	3,979	17.2	0.61	0.64
ResNonHm 1 Exist	226,475	269,347	42,872	18.9	2,223	2,560	337	15.2	0.98	0.95
ResNonHm23 Exist	32,074	35,509	3,435	10.7	383	434	51	13.3	1.19	1.22
Apartments Exist	3,957	4,775	819	20.7	48	57	9	18.0	1.21	1.18
Low-Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	3,342,879	3,898,835	555,956	16.6	38,788	38,148	-640	-1.7	1.16	0.98
Com/Ind Lo Exist	73,856	78,072	4,216	5.7	1,719	1,795	75	4.4	2.33	2.30
Com/Ind Hi Exist	118,555	126,573	8,019	6.8	3,722	3,913	191	5.1	3.14	3.09
Publ U: Elec Gen	712	787	75	10.6	14	15	1	6.5	2.00	1.92
Publ U: Other	249,293	249,599	306	0.1	7,653	7,624	-30	-0.4	3.07	3.05
AgHm House Exist	161,247	173,420	12,174	7.5	628	748	120	19.1	0.39	0.43
AgHm Land: Exist	185,332	226,933	41,602	22.4	333	437	104	31.2	0.18	0.19
Ag NonHm: Exist	439,383	533,454	94,071	21.4	4,157	4,835	678	16.3	0.95	0.91
Res Hmstd	0	88,127	88,127	0.0	0	609	609	0.0	0.00	0.69
All Other NewCon	0	99,423	99,423	0.0	0	1,060	1,060	0.0	0.00	1.07
Total	8,604,105	10,010,611	1,406,506	16.3	82,741	89,285	6,544	7.9	0.96	0.89

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	89,543	103,245	13,703	15.3	County	59.65	56.75	0.000	0.000
(-) TIF Tax Capacity	238	265	26	11.0	City/Town	16.62	16.17	0.000	0.000
(-) FD Contrib Tax Cap	662	765	103	15.6	School District	10.92	11.06	0.423	0.570
(=) Taxable Tax Capacity	88,643	102,216	13,574	15.3	Special District	2.49	2.28	0.000	0.000
FD Distrib Tax Cap	537	563	27	5.0	Total	89.68	86.26	0.423	0.570

Tax Burdens on
Hypothetical

	Taxable Market			Pctg Chng	Net Tax			Effectiv Tax Rates	
	Baseline	Alternativ	Value		Baseline	Alternativ	Change	Pctg Chng	Base
Res Hmstd: Lo Val	91,900	103,000	12.1	284	378	94	33.2	0.308	0.366
Res Hmstd:Avg Val	137,800	154,400	12.0	756	897	141	18.6	0.548	0.580
Res Hmstd: Hi Val	183,700	205,900	12.1	1,228	1,417	188	15.3	0.668	0.688
Res Hmstd: Ex-Hi Val	275,600	308,900	12.1	2,174	2,457	283	13.0	0.788	0.795
Seas Rec: Lo Val	50,000	58,300	16.6	550	688	138	25.0	1.100	1.179
Seas Rec: Hi Val	150,000	174,900	16.6	1,876	2,533	657	35.0	1.250	1.448
Comm/Ind: Lo Val	150,000	160,100	6.7	3,306	4,238	931	28.2	2.204	2.646
Comm/Ind: Med Val	300,000	320,300	6.8	7,694	9,747	2,053	26.7	2.564	3.042
Comm/Ind: Hi Val	1,000,000	1,067,600	6.8	28,168	35,446	7,278	25.8	2.816	3.320

House Research

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DULUTH AREA

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	4,239,325	4,685,079	445,754	10.5	43,261	46,281	3,020	7.0	1.02	0.99
ResNonHm 1 Exist	342,238	429,849	87,610	25.6	4,092	4,891	799	19.5	1.20	1.14
ResNonHm23 Exist	157,070	170,642	13,571	8.6	2,318	2,397	80	3.4	1.48	1.40
Apartments Exist	269,411	251,496	-17,915	-6.6	3,967	3,537	-429	-10.	1.47	1.41
Low-Income Apts	0	55,403	55,403	0.0	0	476	476	0.0	0.00	0.86
Seas Rec: Exist	86,681	99,799	13,118	15.1	1,188	1,173	-15	-1.2	1.37	1.18
Com/Ind Lo Exist	202,988	206,589	3,601	1.8	5,122	5,041	-80	-1.6	2.52	2.44
Com/Ind Hi Exist	724,099	737,825	13,726	1.9	24,085	23,767	-318	-1.3	3.33	3.22
Publ U: Elec Gen	461	475	15	3.1	11	10	0	-1.6	2.29	2.19
Publ U: Other	110,770	119,814	9,045	8.2	3,675	3,849	174	4.7	3.32	3.21
AgHm House Exist	14,154	14,561	407	2.9	139	135	-5	-3.4	0.99	0.93
AgHm Land: Exist	12,668	13,949	1,281	10.1	51	52	1	1.7	0.40	0.37
Ag NonHm: Exist	19,737	22,580	2,842	14.4	218	230	12	5.5	1.11	1.02
Res Hmstd	0	81,678	81,678	0.0	0	903	903	0.0	0.00	1.11
All Other NewCon	0	67,252	67,252	0.0	0	1,287	1,287	0.0	0.00	1.91
Total	6,179,602	6,956,989	777,387	12.6	88,126	94,030	5,904	6.7	1.43	1.35

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	72,189	80,356	8,167	11.3	County	69.23	65.10	0.000	0.000
(-) TIF Tax Capacity	6,995	6,727	-268	-3.8	City/Town	24.09	23.75	0.013	0.012
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.56	12.48	0.735	0.767
(=) Taxable Tax Capacity	65,194	73,630	8,436	12.9	Special District	5.16	4.55	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	112.04	105.89	0.748	0.779

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	91,900	101,600	10,600	10.6	809	874	65	8.1	0.879	0.860
Res Hmstd:Avg Val	137,800	152,300	14,500	10.5	1,399	1,496	97	7.0	1.014	0.982
Res Hmstd: Hi Val	183,600	202,900	19,300	10.5	1,987	2,117	130	6.5	1.082	1.043
Res Hmstd: Ex-Hi Val	275,500	304,500	29,000	10.5	3,168	3,363	195	6.1	1.149	1.104
Apartment (Mkt rate)	300,000	341,700	41,700	13.9	4,426	4,789	363	8.2	1.475	1.401
Comm/Ind: Lo Val	150,000	152,800	2,800	1.9	3,776	4,387	611	16.2	2.517	2.871
Comm/Ind: Med Val	300,000	305,700	5,700	1.9	8,774	10,167	1,393	15.9	2.924	3.325
Comm/Ind: Hi Val	1,000,000	1,019,000	19,000	1.9	32,097	37,128	5,031	15.7	3.209	3.643

House Research

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EAST CENTRAL CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	2,849,294	3,231,834	382,540	13.4	35,519	39,507	3,988	11.2	1.25	1.22
ResNonHm 1 Exist	225,561	273,301	47,740	21.2	3,235	3,781	547	16.9	1.43	1.38
ResNonHm23 Exist	92,567	76,393	-16,174	-17.5	1,694	1,325	-369	-21.	1.83	1.73
Apartments Exist	180,880	158,833	-22,047	-12.2	3,223	2,724	-500	-15.	1.78	1.71
Low-Income Apts	0	46,025	46,025	0.0	0	476	476	0.0	0.00	1.03
Seas Rec: Exist	55,892	67,965	12,073	21.6	978	1,061	83	8.5	1.75	1.56
Com/Ind Lo Exist	265,134	277,737	12,604	4.8	7,647	7,824	176	2.3	2.88	2.82
Com/Ind Hi Exist	448,421	494,697	46,276	10.3	16,996	18,223	1,227	7.2	3.79	3.68
Publ U: Elec Gen	1,072	1,102	30	2.8	31	32	0	1.3	2.91	2.87
Publ U: Other	79,477	80,078	601	0.8	3,026	2,972	-54	-1.8	3.81	3.71
AgHm House Exist	62,483	78,269	15,786	25.3	718	885	167	23.2	1.15	1.13
AgHm Land: Exist	50,973	59,393	8,421	16.5	248	285	37	15.1	0.49	0.48
Ag NonHm: Exist	30,942	37,216	6,274	20.3	412	468	57	13.7	1.33	1.26
Res Hmstd	0	145,834	145,834	0.0	0	1,893	1,893	0.0	0.00	1.30
All Other NewCon	0	75,172	75,172	0.0	0	1,643	1,643	0.0	0.00	2.19
Total	4,342,693	5,103,847	761,153	17.5	73,726	83,099	9,373	12.7	1.70	1.63

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	County	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng			Base	Alter	Base	Alter
Total Tax Capacity	50,493	58,654	8,161	16.2		61.62	58.61	0.010	0.009	
(-) TIF Tax Capacity	2,258	2,524	266	11.8		46.03	45.26	0.028	0.024	
(-) FD Contrib Tax Cap	0	0	0	0.0		28.38	25.99	0.502	0.658	
(=) Taxable Tax Capacity	48,235	56,131	7,895	16.4		1.13	1.12	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	137.16	130.97	0.540	0.691	

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	88,100	99,900	11,800	13.4	963	1,095	132	13.7	1.092	1.096
Res Hmstd:Avg Val	132,200	149,900	17,700	13.4	1,631	1,829	198	12.1	1.233	1.220
Res Hmstd: Hi Val	176,200	199,900	23,700	13.5	2,298	2,564	266	11.6	1.304	1.282
Res Hmstd: Ex-Hi Val	264,300	299,800	35,500	13.4	3,634	4,031	398	10.9	1.374	1.344
Apartment (Mkt rate)	300,000	339,800	39,800	13.3	5,306	5,798	492	9.3	1.768	1.706
Comm/Ind: Lo Val	150,000	165,500	15,500	10.3	4,311	5,495	1,185	27.5	2.873	3.320
Comm/Ind: Med Val	300,000	331,000	31,000	10.3	10,031	12,567	2,536	25.3	3.343	3.796
Comm/Ind: Hi Val	1,000,000	1,103,200	103,200	10.3	36,726	45,561	8,835	24.1	3.672	4.129

House Research

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EAST CENTRAL TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	4,528,498	4,967,039	438,541	9.7	45,616	49,176	3,559	7.8	1.01	0.99
ResNonHm 1 Exist	311,526	353,810	42,285	13.6	3,588	3,878	290	8.1	1.15	1.10
ResNonHm23 Exist	89,825	94,161	4,336	4.8	1,286	1,296	10	0.7	1.43	1.38
Apartments Exist	3,781	4,156	375	9.9	50	55	4	8.5	1.33	1.31
Low-Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	1,164,322	1,347,558	183,236	15.7	15,271	15,286	15	0.1	1.31	1.13
Com/Ind Lo Exist	84,729	90,156	5,428	6.4	2,076	2,146	70	3.4	2.45	2.38
Com/Ind Hi Exist	59,569	63,690	4,122	6.9	1,936	1,993	57	3.0	3.25	3.13
Publ U: Elec Gen	4,946	9,747	4,800	97.0	104	240	136	131.	2.10	2.46
Publ U: Other	160,534	157,093	-3,441	-2.1	5,461	5,189	-272	-5.0	3.40	3.30
AgHm House Exist	1,021,661	1,120,995	99,334	9.7	9,554	10,256	703	7.4	0.94	0.91
AgHm Land: Exist	948,887	1,059,309	110,422	11.6	3,731	4,016	285	7.6	0.39	0.38
Ag NonHm: Exist	364,596	439,925	75,329	20.7	3,970	4,537	567	14.3	1.09	1.03
Res Hmstd	0	167,693	167,693	0.0	0	1,809	1,809	0.0	0.00	1.08
All Other NewCon	0	134,758	134,758	0.0	0	1,502	1,502	0.0	0.00	1.11
Total	8,742,874	10,010,091	1,267,217	14.5	92,644	101,379	8,735	9.4	1.06	1.01

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	86,102	98,359	12,256	14.2	County	62.43	59.52	0.021	0.019
(-) TIF Tax Capacity	85	86	1	1.5	City/Town	19.08	17.70	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.33	24.88	0.510	0.674
(=) Taxable Tax Capacity	86,017	98,272	12,255	14.2	Special District	0.93	0.90	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	108.77	103.00	0.532	0.693

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	103,600	113,600	9.7	903	979	76	8.4	0.871	0.861	
Res Hmstd:Avg Val	155,400	170,400	9.7	1,540	1,654	114	7.4	0.991	0.970	
Res Hmstd: Hi Val	207,100	227,200	9.7	2,177	2,330	153	7.0	1.051	1.025	
Res Hmstd: Ex-Hi Val	310,800	340,900	9.7	3,453	3,682	229	6.6	1.111	1.080	
Seas Rec: Lo Val	50,000	57,900	15.8	645	780	134	20.8	1.290	1.346	
Seas Rec: Hi Val	150,000	173,600	15.7	2,162	2,802	640	29.6	1.441	1.614	
Comm/Ind: Lo Val	150,000	160,400	6.9	3,670	4,590	919	25.0	2.446	2.861	
Comm/Ind: Med Val	300,000	320,800	6.9	8,538	10,546	2,008	23.5	2.845	3.287	
Comm/Ind: Hi Val	1,000,000	1,069,200	6.9	31,252	38,338	7,086	22.7	3.125	3.585	

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CENTRAL MINN CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	9,822,179	10,538,100	715,920	7.3	105,840	116,035	10,195	9.6	1.08	1.10
ResNonHm 1 Exist	592,929	785,879	192,950	32.5	7,254	9,590	2,336	32.2	1.22	1.22
ResNonHm23 Exist	278,956	340,359	61,403	22.0	4,185	5,048	862	20.6	1.50	1.48
Apartments Exist	813,491	742,513	-70,978	-8.7	12,322	11,309	-1,013	-8.2	1.51	1.52
Low-Income Apts	0	143,522	143,522	0.0	0	1,330	1,330	0.0	0.00	0.93
Seas Rec: Exist	65,740	77,384	11,644	17.7	941	1,014	73	7.7	1.43	1.31
Com/Ind Lo Exist	605,569	632,420	26,851	4.4	15,729	16,450	721	4.6	2.60	2.60
Com/Ind Hi Exist	1,906,875	2,115,926	209,050	11.0	64,103	71,276	7,172	11.2	3.36	3.37
Publ U: Elec Gen	628,450	621,314	-7,136	-1.1	13,963	13,576	-386	-2.8	2.22	2.19
Publ U: Other	376,370	380,410	4,040	1.1	12,465	12,522	57	0.5	3.31	3.29
AgHm House Exist	128,968	132,294	3,326	2.6	1,372	1,457	84	6.1	1.06	1.10
AgHm Land: Exist	108,640	115,855	7,215	6.6	456	514	59	12.9	0.42	0.44
Ag NonHm: Exist	97,086	114,678	17,592	18.1	1,045	1,236	191	18.3	1.08	1.08
Res Hmstd	0	624,979	624,979	0.0	0	7,276	7,276	0.0	0.00	1.16
All Other NewCon	0	238,026	238,026	0.0	0	5,443	5,443	0.0	0.00	2.29
Total	15,425,252	17,603,658	2,178,406	14.1	239,676	274,076	34,400	14.4	1.55	1.56

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	188,671	213,473	24,802	13.1	County	43.81	42.98	0.000	0.000
(-) TIF Tax Capacity	10,745	12,383	1,638	15.2	City/Town	39.65	39.78	0.028	0.025
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.66	26.19	0.994	1.104
(=) Taxable Tax Capacity	177,926	201,090	23,164	13.0	Special District	2.39	2.02	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	111.51	110.98	1.022	1.128

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	104,600	112,200	7,600	7.3	995	1,100	105	10.6	0.951	0.980
Res Hmstd:Avg Val	156,800	168,200	11,400	7.3	1,677	1,835	158	9.4	1.069	1.091
Res Hmstd: Hi Val	209,000	224,200	15,200	7.3	2,360	2,570	211	8.9	1.129	1.146
Res Hmstd: Ex-Hi Val	313,600	336,500	22,900	7.3	3,727	4,044	317	8.5	1.188	1.201
Apartment (Mkt rate)	300,000	326,800	26,800	8.9	4,488	4,902	414	9.2	1.496	1.500
Comm/Ind: Lo Val	150,000	166,400	16,400	10.9	3,806	5,091	1,285	33.8	2.537	3.059
Comm/Ind: Med Val	300,000	332,900	32,900	11.0	8,829	11,612	2,783	31.5	2.942	3.488
Comm/Ind: Hi Val	1,000,000	1,109,600	109,600	11.0	32,269	42,032	9,763	30.3	3.226	3.788

House Research

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CENTRAL MINN TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	5,520,828	6,079,497	558,669	10.1	48,917	55,126	6,208	12.7	0.89	0.91
ResNonHm 1 Exist	282,391	341,063	58,672	20.8	2,835	3,377	542	19.1	1.00	0.99
ResNonHm23 Exist	105,298	117,858	12,561	11.9	1,303	1,453	150	11.5	1.24	1.23
Apartments Exist	3,651	3,926	275	7.5	44	47	2	5.6	1.21	1.19
Low-Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	669,056	792,921	123,865	18.5	7,925	8,103	178	2.3	1.18	1.02
Com/Ind Lo Exist	127,304	137,772	10,468	8.2	2,821	3,030	209	7.4	2.22	2.20
Com/Ind Hi Exist	122,872	142,152	19,280	15.7	3,517	4,030	514	14.6	2.86	2.84
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	156,496	165,803	9,306	5.9	4,606	4,871	265	5.8	2.94	2.94
AgHm House Exist	1,234,835	1,341,650	106,814	8.7	10,398	11,617	1,219	11.7	0.84	0.87
AgHm Land: Exist	1,474,408	1,582,854	108,447	7.4	5,984	6,377	393	6.6	0.41	0.40
Ag NonHm: Exist	342,310	394,190	51,880	15.2	3,241	3,577	336	10.4	0.95	0.91
Res Hmstd	0	187,221	187,221	0.0	0	1,851	1,851	0.0	0.00	0.99
All Other NewCon	0	110,281	110,281	0.0	0	1,180	1,180	0.0	0.00	1.07
Total	10,039,449	11,397,189	1,357,740	13.5	91,592	104,638	13,047	14.2	0.91	0.92

Tax Base

Tax Rates

	Taxable Market				County	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	97,766	111,342	13,576	13.9	44.17	43.68	0.000	0.000	
(-) TIF Tax Capacity	230	198	-32	-14.0	19.22	18.14	0.005	0.005	
(-) FD Contrib Tax Cap	0	0	0	0.0	27.06	26.74	0.743	0.975	
(=) Taxable Tax Capacity	97,536	111,145	13,609	14.0	1.68	1.24	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	92.12	89.79	0.748	0.979

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	128,700	141,700	10.1	1,025	1,166	141	13.7	0.796	0.823	
Res Hmstd:Avg Val	193,000	212,500	10.1	1,724	1,935	211	12.3	0.893	0.910	
Res Hmstd: Hi Val	257,200	283,200	10.1	2,421	2,703	282	11.6	0.941	0.954	
Res Hmstd: Ex-Hi Val	385,900	425,000	10.1	3,819	4,232	414	10.8	0.989	0.995	
Seas Rec: Lo Val	50,000	59,300	18.6	562	720	158	28.1	1.124	1.214	
Seas Rec: Hi Val	150,000	177,800	18.5	1,912	2,644	731	38.2	1.274	1.486	
Comm/Ind: Lo Val	150,000	173,500	15.7	3,328	4,767	1,438	43.2	2.218	2.747	
Comm/Ind: Med Val	300,000	347,100	15.7	7,729	10,805	3,076	39.8	2.576	3.112	
Comm/Ind: Hi Val	1,000,000	1,156,900	15.7	28,264	38,969	10,706	37.9	2.826	3.368	

House Research

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SOUTHWEST CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	4,264,399	4,527,783	263,383	6.2	54,231	59,286	5,055	9.3	1.27	1.31
ResNonHm 1 Exist	287,016	328,793	41,777	14.6	4,524	5,234	711	15.7	1.58	1.59
ResNonHm23 Exist	75,493	77,086	1,593	2.1	1,397	1,443	46	3.3	1.85	1.87
Apartments Exist	285,407	251,114	-34,293	-12.0	5,288	4,745	-543	-10.0	1.85	1.89
Low-Income Apts	0	63,600	63,600	0.0	0	733	733	0.0	0.00	1.15
Seas Rec: Exist	16,496	19,555	3,059	18.5	328	357	29	8.7	1.99	1.82
Com/Ind Lo Exist	520,873	535,424	14,551	2.8	15,862	16,385	523	3.3	3.05	3.06
Com/Ind Hi Exist	704,636	732,731	28,095	4.0	27,610	28,896	1,287	4.7	3.92	3.94
Publ U: Elec Gen	3,964	3,887	-77	-1.9	104	102	-1	-1.4	2.62	2.63
Publ U: Other	74,364	75,299	935	1.3	3,066	3,093	27	0.9	4.12	4.11
AgHm House Exist	19,238	19,777	539	2.8	256	271	16	6.1	1.33	1.37
AgHm Land: Exist	39,863	45,530	5,667	14.2	336	398	62	18.5	0.84	0.87
Ag NonHm: Exist	46,635	50,223	3,589	7.7	720	752	32	4.4	1.54	1.50
Res Hmstd	0	90,034	90,034	0.0	0	1,274	1,274	0.0	0.00	1.42
All Other NewCon	0	55,624	55,624	0.0	0	1,512	1,512	0.0	0.00	2.72
Total	6,338,382	6,876,460	538,078	8.5	113,722	124,482	10,760	9.5	1.79	1.81

Tax Base

Tax Rates

	Taxable Market				Pctg Chng		Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng			Base	Alter	Base	Alter
Total Tax Capacity	74,532	80,292	5,760	7.7		County	58.49	56.40	0.036	0.025
(-) TIF Tax Capacity	3,578	3,772	195	5.4		City/Town	62.79	63.68	0.036	0.032
(-) FD Contrib Tax Cap	0	0	0	0.0		School District	19.94	20.33	1.120	1.399
(=) Taxable Tax Capacity	70,954	76,520	5,565	7.8		Special District	1.62	1.71	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0		Total	142.83	142.12	1.191	1.456

**Tax Burdens on
Hypothetical**

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	52,000	55,200	6.2	597	644	47	8.0	1.147	1.166	
Res Hmstd:Avg Val	77,900	82,700	6.2	903	998	95	10.5	1.159	1.206	
Res Hmstd: Hi Val	103,800	110,200	6.2	1,327	1,453	126	9.5	1.278	1.318	
Res Hmstd: Ex-Hi Val	155,800	165,400	6.2	2,179	2,368	189	8.7	1.398	1.431	
Apartment (Mkt rate)	300,000	330,800	10.3	5,714	6,359	645	11.3	1.904	1.922	
Comm/Ind: Lo Val	150,000	156,000	4.0	4,536	5,473	937	20.7	3.023	3.508	
Comm/Ind: Med Val	300,000	312,000	4.0	10,524	12,606	2,082	19.8	3.507	4.040	
Comm/Ind: Hi Val	1,000,000	1,039,900	4.0	38,468	45,888	7,419	19.3	3.846	4.412	

House Research

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SOUTHWEST TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	2,185,880	2,462,966	277,085	12.7	20,280	22,948	2,668	13.2	0.93	0.93
ResNonHm 1 Exist	225,233	232,813	7,580	3.4	2,449	2,503	54	2.2	1.09	1.08
ResNonHm23 Exist	34,456	35,766	1,309	3.8	472	478	5	1.1	1.37	1.34
Apartments Exist	3,424	3,471	47	1.4	41	41	0	0.8	1.19	1.18
Low-Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	425,251	500,765	75,514	17.8	5,768	5,863	95	1.6	1.36	1.17
Com/Ind Lo Exist	96,314	102,414	6,100	6.3	2,250	2,362	111	5.0	2.34	2.31
Com/Ind Hi Exist	128,384	129,239	855	0.7	3,827	3,774	-53	-1.4	2.98	2.92
Publ U: Elec Gen	500	489	-11	-2.3	8	8	-1	-8.0	1.68	1.58
Publ U: Other	331,784	333,030	1,246	0.4	9,532	9,476	-56	-0.6	2.87	2.85
AgHm House Exist	1,210,535	1,311,982	101,448	8.4	9,296	10,248	951	10.2	0.77	0.78
AgHm Land: Exist	7,482,926	8,435,227	952,301	12.7	38,714	43,884	5,171	13.4	0.52	0.52
Ag NonHm: Exist	3,629,532	4,165,579	536,047	14.8	32,945	36,302	3,358	10.2	0.91	0.87
Res Hmstd	0	74,869	74,869	0.0	0	761	761	0.0	0.00	1.02
All Other NewCon	0	84,081	84,081	0.0	0	832	832	0.0	0.00	0.99
Total	15,754,218	17,872,691	2,118,473	13.4	125,583	139,480	13,897	11.1	0.80	0.78

Tax Base

Tax Rates

	Taxable Market				Pctg Chng		Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng			Base	Alter	Base	Alter
Total Tax Capacity	135,503	154,869	19,366	14.3		County	59.51	56.72	0.020	0.014
(-) TIF Tax Capacity	366	383	17	4.7		City/Town	14.29	12.96	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0		School District	17.70	18.20	1.184	1.395
(=) Taxable Tax Capacity	135,136	154,486	19,349	14.3		Special District	1.54	1.52	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0		Total	93.05	89.41	1.204	1.409

**Tax Burdens on
Hypothetical**

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	80,700	90,900	12.6	548	650	102	18.6	0.679	0.715	
Res Hmstd:Avg Val	121,100	136,500	12.7	1,009	1,163	154	15.3	0.833	0.852	
Res Hmstd: Hi Val	161,400	181,900	12.7	1,469	1,674	205	14.0	0.910	0.920	
Res Hmstd: Ex-Hi Val	242,100	272,800	12.7	2,390	2,697	307	12.8	0.987	0.988	
Comm/Ind: Lo Val	150,000	151,000	0.7	3,417	4,040	623	18.2	2.278	2.675	
Comm/Ind: Med Val	300,000	302,000	0.7	7,914	9,345	1,432	18.1	2.637	3.094	
Comm/Ind: Hi Val	1,000,000	1,006,700	0.7	28,897	34,104	5,206	18.0	2.889	3.387	

House Research

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SOUTH CENTRAL CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	4,745,871	5,061,342	315,471	6.6	49,603	56,397	6,794	13.7	1.05	1.11
ResNonHm 1 Exist	294,019	356,172	62,153	21.1	3,681	4,577	896	24.3	1.25	1.29
ResNonHm23 Exist	114,811	121,327	6,516	5.7	1,713	1,882	169	9.9	1.49	1.55
Apartments Exist	357,176	355,485	-1,691	-0.5	5,048	5,121	73	1.4	1.41	1.44
Low-Income Apts	0	68,233	68,233	0.0	0	635	635	0.0	0.00	0.93
Seas Rec: Exist	16,227	23,730	7,503	46.2	263	329	66	25.0	1.62	1.39
Com/Ind Lo Exist	420,383	429,072	8,689	2.1	11,085	11,604	518	4.7	2.64	2.70
Com/Ind Hi Exist	912,401	927,248	14,848	1.6	29,415	30,605	1,190	4.0	3.22	3.30
Publ U: Elec Gen	15,696	15,465	-231	-1.5	314	313	-1	-0.3	2.00	2.02
Publ U: Other	78,861	79,986	1,125	1.4	2,640	2,702	62	2.4	3.35	3.38
AgHm House Exist	12,297	13,036	740	6.0	148	163	15	10.1	1.20	1.25
AgHm Land: Exist	23,137	24,931	1,794	7.8	166	186	20	12.3	0.72	0.75
Ag NonHm: Exist	32,186	37,529	5,343	16.6	388	450	62	15.9	1.21	1.20
Res Hmstd	0	143,204	143,204	0.0	0	1,711	1,711	0.0	0.00	1.19
All Other NewCon	0	84,897	84,897	0.0	0	1,691	1,691	0.0	0.00	1.99
Total	7,023,064	7,741,658	718,594	10.2	104,463	118,364	13,901	13.3	1.49	1.53

Tax Base

Tax Rates

	Taxable Market				County	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	83,469	91,018	7,549	9.0	48.32	47.31	0.000	0.000	
(-) TIF Tax Capacity	4,473	4,953	481	10.7	50.22	50.88	0.029	0.027	
(-) FD Contrib Tax Cap	0	0	0	0.0	14.55	17.26	0.957	1.220	
(=) Taxable Tax Capacity	78,996	86,064	7,068	8.9	0.62	0.60	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	113.71	116.06	0.986	1.247

**Tax Burdens on
Hypothetical**

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	70,200	74,900	4,700	6.7	587	663	76	13.0	0.835	0.885
Res Hmstd:Avg Val	105,300	112,300	7,000	6.6	1,024	1,172	148	14.5	0.972	1.043
Res Hmstd: Hi Val	140,400	149,700	9,300	6.6	1,489	1,686	197	13.3	1.060	1.126
Res Hmstd: Ex-Hi Val	210,600	224,600	14,000	6.6	2,420	2,716	297	12.3	1.148	1.209
Apartment (Mkt rate)	300,000	355,900	55,900	18.6	4,560	5,607	1,047	23.0	1.520	1.575
Comm/Ind: Lo Val	150,000	152,400	2,400	1.6	3,850	4,677	827	21.5	2.566	3.069
Comm/Ind: Med Val	300,000	304,900	4,900	1.6	8,934	10,823	1,889	21.1	2.977	3.549
Comm/Ind: Hi Val	1,000,000	1,016,300	16,300	1.6	32,658	39,493	6,835	20.9	3.265	3.885

House Research

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SOUTH CENTRAL TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	1,908,509	2,097,447	188,939	9.9	14,300	16,778	2,478	17.3	0.75	0.80
ResNonHm 1 Exist	173,306	192,319	19,013	11.0	1,555	1,793	238	15.3	0.90	0.93
ResNonHm23 Exist	21,838	24,253	2,415	11.1	241	276	35	14.6	1.10	1.14
Apartments Exist	3,157	3,849	692	21.9	37	44	8	21.7	1.16	1.16
Low-Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	107,692	141,677	33,985	31.6	1,108	1,246	139	12.5	1.03	0.88
Com/Ind Lo Exist	59,008	60,896	1,888	3.2	1,202	1,261	59	4.9	2.04	2.07
Com/Ind Hi Exist	71,776	74,546	2,770	3.9	1,913	2,026	113	5.9	2.66	2.72
Publ U: Elec Gen	11,212	11,203	-9	-0.1	150	165	15	9.8	1.34	1.48
Publ U: Other	237,569	232,875	-4,694	-2.0	6,330	6,292	-38	-0.6	2.66	2.70
AgHm House Exist	943,135	1,029,378	86,243	9.1	6,419	7,541	1,122	17.5	0.68	0.73
AgHm Land: Exist	4,601,227	5,167,418	566,191	12.3	22,136	25,696	3,560	16.1	0.48	0.50
Ag NonHm: Exist	1,922,098	2,134,821	212,724	11.1	15,500	17,001	1,500	9.7	0.81	0.80
Res Hmstd	0	54,464	54,464	0.0	0	475	475	0.0	0.00	0.87
All Other NewCon	0	40,450	40,450	0.0	0	333	333	0.0	0.00	0.82
Total	10,060,526	11,265,598	1,205,072	12.0	70,890	80,927	10,037	14.2	0.70	0.72

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	County	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng			Base	Alter	Base	Alter
Total Tax Capacity	88,063	99,050	10,987	12.5		51.67	50.47	0.000	0.000	
(-) TIF Tax Capacity	35	37	1	3.6		12.97	11.73	0.000	0.000	
(-) FD Contrib Tax Cap	0	0	0	0.0		15.71	17.67	0.954	1.269	
(=) Taxable Tax Capacity	88,027	99,013	10,986	12.5		0.72	0.64	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0		Total	81.07	80.51	0.954	1.269

**Tax Burdens on
Hypothetical**

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	91,700	100,800	9,100	9.9	541	658	117	21.6	0.590	0.652
Res Hmstd:Avg Val	137,500	151,100	13,600	9.9	997	1,172	175	17.5	0.725	0.775
Res Hmstd: Hi Val	183,200	201,300	18,100	9.9	1,452	1,685	232	16.0	0.792	0.836
Res Hmstd: Ex-Hi Val	274,900	302,100	27,200	9.9	2,366	2,715	349	14.8	0.860	0.898
Comm/Ind: Lo Val	150,000	155,800	5,800	3.9	3,111	3,977	866	27.8	2.073	2.552
Comm/Ind: Med Val	300,000	311,600	11,600	3.9	7,210	9,151	1,941	26.9	2.403	2.936
Comm/Ind: Hi Val	1,000,000	1,038,600	38,600	3.9	26,343	33,297	6,954	26.4	2.634	3.205

House Research

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OLMSTED COUNTY

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	6,078,508	6,277,134	198,626	3.3	67,365	74,587	7,223	10.7	1.11	1.19
ResNonHm 1 Exist	428,449	503,210	74,760	17.4	5,388	6,689	1,301	24.1	1.26	1.33
ResNonHm23 Exist	149,759	140,237	-9,522	-6.4	2,313	2,296	-17	-0.7	1.54	1.64
Apartments Exist	352,534	336,681	-15,853	-4.5	5,578	5,638	60	1.1	1.58	1.67
Low-Income Apts	0	64,634	64,634	0.0	0	662	662	0.0	0.00	1.02
Seas Rec: Exist	8,280	9,297	1,018	12.3	133	151	18	13.6	1.61	1.63
Com/Ind Lo Exist	234,845	243,190	8,345	3.6	6,161	6,618	457	7.4	2.62	2.72
Com/Ind Hi Exist	1,315,105	1,379,316	64,211	4.9	45,585	49,837	4,252	9.3	3.47	3.61
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	56,268	53,842	-2,425	-4.3	1,880	1,840	-40	-2.2	3.34	3.42
AgHm House Exist	312,577	343,495	30,918	9.9	2,896	3,342	446	15.4	0.93	0.97
AgHm Land: Exist	517,299	594,651	77,352	15.0	2,672	3,245	573	21.5	0.52	0.55
Ag NonHm: Exist	162,584	191,026	28,443	17.5	1,609	1,917	307	19.1	0.99	1.00
Res Hmstd	0	244,036	244,036	0.0	0	3,149	3,149	0.0	0.00	1.29
All Other NewCon	0	166,331	166,331	0.0	0	3,333	3,333	0.0	0.00	2.00
Total	9,616,207	10,547,080	930,873	9.7	141,581	163,304	21,723	15.3	1.47	1.55

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	110,488	120,588	10,100	9.1	County	52.31	52.04	0.000	0.000
(-) TIF Tax Capacity	1,395	1,565	171	12.2	City/Town	36.41	36.96	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.70	30.96	0.975	1.113
(=) Taxable Tax Capacity	109,093	119,022	9,929	9.1	Special District	0.00	0.00	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	114.42	119.96	0.975	1.113

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	107,300	110,800	3,500	3.3	1,057	1,180	123	11.7	0.984	1.064
Res Hmstd:Avg Val	160,800	166,100	5,300	3.3	1,769	1,954	185	10.5	1.100	1.176
Res Hmstd: Hi Val	214,400	221,400	7,000	3.3	2,483	2,729	246	9.9	1.158	1.232
Res Hmstd: Ex-Hi Val	321,600	332,100	10,500	3.3	3,910	4,280	370	9.5	1.215	1.288
Apartment (Mkt rate)	300,000	341,500	41,500	13.8	4,583	5,501	918	20.0	1.527	1.610
Comm/Ind: Lo Val	150,000	157,300	7,300	4.9	3,864	4,947	1,083	28.0	2.576	3.145
Comm/Ind: Med Val	300,000	314,600	14,600	4.9	8,967	11,388	2,421	27.0	2.989	3.619
Comm/Ind: Hi Val	1,000,000	1,048,800	48,800	4.9	32,783	41,452	8,669	26.4	3.278	3.952

House Research

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SOUTHEAST CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	8,369,355	8,901,741	532,386	6.4	88,029	96,275	8,246	9.4	1.05	1.08
ResNonHm 1 Exist	477,995	554,797	76,802	16.1	5,888	6,937	1,050	17.8	1.23	1.25
ResNonHm23 Exist	199,098	216,603	17,506	8.8	3,120	3,381	260	8.3	1.57	1.56
Apartments Exist	447,248	406,840	-40,407	-9.0	6,678	6,104	-573	-8.6	1.49	1.50
Low-Income Apts	0	98,293	98,293	0.0	0	922	922	0.0	0.00	0.94
Seas Rec: Exist	43,071	53,842	10,771	25.0	660	747	87	13.1	1.53	1.39
Com/Ind Lo Exist	659,906	691,043	31,137	4.7	17,229	18,070	841	4.9	2.61	2.61
Com/Ind Hi Exist	1,143,619	1,294,256	150,637	13.2	38,920	43,369	4,449	11.4	3.40	3.35
Publ U: Elec Gen	272,707	327,415	54,708	20.1	7,684	8,430	746	9.7	2.82	2.57
Publ U: Other	217,182	223,899	6,718	3.1	7,806	7,805	-1	0.0	3.59	3.49
AgHm House Exist	34,306	35,880	1,574	4.6	370	396	26	7.2	1.08	1.10
AgHm Land: Exist	61,836	67,996	6,160	10.0	383	410	27	7.0	0.62	0.60
Ag NonHm: Exist	50,120	58,384	8,264	16.5	584	656	71	12.2	1.17	1.12
Res Hmstd	0	276,288	276,288	0.0	0	3,295	3,295	0.0	0.00	1.19
All Other NewCon	0	115,822	115,822	0.0	0	2,489	2,489	0.0	0.00	2.15
Total	11,976,443	13,323,101	1,346,658	11.2	177,350	199,285	21,935	12.4	1.48	1.50

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	140,743	156,666	15,923	11.3	County	46.70	44.00	0.000	0.000
(-) TIF Tax Capacity	6,602	6,737	135	2.0	City/Town	44.72	44.80	0.025	0.023
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.17	20.64	1.087	1.541
(=) Taxable Tax Capacity	134,141	149,930	15,789	11.8	Special District	1.55	1.67	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	115.14	111.11	1.112	1.564

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	80,300	85,400	6.4	714	787	73	10.2	0.888	0.921	
Res Hmstd:Avg Val	120,500	128,200	6.4	1,258	1,368	110	8.8	1.043	1.066	
Res Hmstd: Hi Val	160,600	170,800	6.4	1,800	1,946	146	8.1	1.120	1.139	
Res Hmstd: Ex-Hi Val	240,900	256,200	6.4	2,886	3,105	219	7.6	1.198	1.212	
Apartment (Mkt rate)	300,000	338,800	12.9	4,651	5,235	584	12.6	1.550	1.545	
Comm/Ind: Lo Val	150,000	169,800	13.2	3,901	5,301	1,401	35.9	2.600	3.122	
Comm/Ind: Med Val	300,000	339,500	13.2	9,046	12,026	2,980	32.9	3.015	3.542	
Comm/Ind: Hi Val	1,000,000	1,131,700	13.2	33,059	43,419	10,360	31.3	3.305	3.836	

House Research

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SOUTHEAST TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	3,329,703	3,645,666	315,963	9.5	27,510	30,571	3,061	11.1	0.83	0.84
ResNonHm 1 Exist	256,942	298,731	41,790	16.3	2,479	2,862	383	15.4	0.96	0.96
ResNonHm23 Exist	48,615	52,776	4,160	8.6	587	638	51	8.7	1.21	1.21
Apartments Exist	2,126	2,490	364	17.1	27	31	3	12.7	1.27	1.22
Low-Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	155,227	171,100	15,874	10.2	1,728	1,645	-84	-4.8	1.11	0.96
Com/Ind Lo Exist	78,807	81,372	2,565	3.3	1,754	1,780	26	1.5	2.23	2.19
Com/Ind Hi Exist	55,626	57,170	1,543	2.8	1,619	1,621	1	0.1	2.91	2.83
Publ U: Elec Gen	1,810	1,781	-29	-1.6	24	24	0	1.1	1.32	1.36
Publ U: Other	241,403	244,456	3,052	1.3	6,977	6,940	-37	-0.5	2.89	2.84
AgHm House Exist	1,450,303	1,597,009	146,706	10.1	11,403	12,655	1,252	11.0	0.79	0.79
AgHm Land: Exist	4,849,960	5,418,678	568,718	11.7	24,126	26,426	2,300	9.5	0.50	0.49
Ag NonHm: Exist	1,535,254	1,770,722	235,468	15.3	13,738	14,951	1,213	8.8	0.89	0.84
Res Hmstd	0	107,563	107,563	0.0	0	985	985	0.0	0.00	0.92
All Other NewCon	0	92,304	92,304	0.0	0	795	795	0.0	0.00	0.86
Total	12,005,776	13,541,818	1,536,042	12.8	91,972	101,922	9,950	10.8	0.77	0.75

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	105,722	119,837	14,115	13.4	County	48.72	46.42	0.000	0.000
(-) TIF Tax Capacity	77	77	0	0.0	City/Town	17.69	16.36	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.59	20.19	0.956	1.375
(=) Taxable Tax Capacity	105,645	119,761	14,115	13.4	Special District	0.75	0.75	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	88.75	83.72	0.956	1.375

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax			Pctg Chng	Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change		Base	Alter
Res Hmstd: Lo Val	105,000	115,000	9.5	754	852	98	12.9	0.718	0.740	
Res Hmstd:Avg Val	157,400	172,300	9.5	1,317	1,462	145	11.0	0.836	0.848	
Res Hmstd: Hi Val	209,800	229,700	9.5	1,879	2,073	194	10.3	0.895	0.902	
Res Hmstd: Ex-Hi Val	314,800	344,700	9.5	3,006	3,298	292	9.7	0.954	0.956	
Comm/Ind: Lo Val	150,000	154,200	2.8	3,284	4,015	731	22.3	2.189	2.603	
Comm/Ind: Med Val	300,000	308,300	2.8	7,614	9,248	1,634	21.5	2.537	2.999	
Comm/Ind: Hi Val	1,000,000	1,027,700	2.8	27,822	33,680	5,858	21.1	2.782	3.277	

House Research

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ANOKA COUNTY

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	17,921,249	19,780,865	1,859,616	10.4	175,930	200,239	24,308	13.8	0.98	1.01
ResNonHm 1 Exist	734,307	825,238	90,932	12.4	7,966	9,024	1,057	13.3	1.08	1.09
ResNonHm23 Exist	399,466	438,937	39,470	9.9	5,319	5,936	618	11.6	1.33	1.35
Apartments Exist	898,788	807,478	-91,309	-10.2	12,081	10,842	-1,239	-10.	1.34	1.34
Low-Income Apts	0	148,345	148,345	0.0	0	1,242	1,242	0.0	0.00	0.84
Seas Rec: Exist	63,181	71,496	8,315	13.2	824	872	49	5.9	1.30	1.22
Com/Ind Lo Exist	430,456	442,244	11,788	2.7	10,797	10,951	154	1.4	2.51	2.48
Com/Ind Hi Exist	2,682,514	2,853,718	171,204	6.4	88,183	92,411	4,228	4.8	3.29	3.24
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	213,072	217,933	4,861	2.3	6,979	7,023	44	0.6	3.28	3.22
AgHm House Exist	113,966	121,870	7,905	6.9	1,027	1,138	112	10.9	0.90	0.93
AgHm Land: Exist	79,352	91,414	12,062	15.2	301	369	68	22.7	0.38	0.40
Ag NonHm: Exist	63,737	70,971	7,234	11.3	593	654	60	10.2	0.93	0.92
Res Hmstd	0	571,443	571,443	0.0	0	6,103	6,103	0.0	0.00	1.07
All Other NewCon	0	212,356	212,356	0.0	0	4,561	4,561	0.0	0.00	2.15
Total	23,600,087	26,654,309	3,054,222	12.9	310,000	351,365	41,365	13.3	1.31	1.32

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	County	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng			Base	Alter	Base	Alter
Total Tax Capacity	270,259	303,285	33,025	12.2	County	33.36	32.39	0.000	0.000	
(-) TIF Tax Capacity	17,157	18,852	1,695	9.9	City/Town	34.24	34.22	0.031	0.033	
(-) FD Contrib Tax Cap	21,998	23,314	1,316	6.0	School District	21.75	22.64	1.264	1.461	
(=) Taxable Tax Capacity	231,104	261,119	30,014	13.0	Special District	5.88	5.14	0.000	0.000	
FD Distrib Tax Cap	33,871	34,877	1,006	3.0	Total	95.23	94.38	1.295	1.494	

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	129,900	143,400	10.4	1,150	1,324	175	15.2	0.885	0.923	
Res Hmstd:Avg Val	194,800	215,000	10.4	1,910	2,172	261	13.7	0.980	1.010	
Res Hmstd: Hi Val	259,600	286,500	10.4	2,670	3,018	348	13.0	1.028	1.053	
Res Hmstd: Ex-Hi Val	389,600	430,000	10.4	4,193	4,701	508	12.1	1.076	1.093	
Apartment (Mkt rate)	300,000	319,000	6.3	3,960	4,240	281	7.1	1.319	1.329	
Comm/Ind: Lo Val	150,000	159,600	6.4	3,747	4,700	954	25.5	2.497	2.945	
Comm/Ind: Med Val	300,000	319,100	6.4	8,677	10,767	2,090	24.1	2.892	3.374	
Comm/Ind: Hi Val	1,000,000	1,063,800	6.4	31,687	39,093	7,406	23.4	3.168	3.674	

House Research

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WASHINGTON COUNTY

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	16,161,858	17,950,718	1,788,860	11.1	158,590	175,425	16,835	10.6	0.98	0.98
ResNonHm 1 Exist	904,384	1,069,276	164,892	18.2	9,386	10,995	1,609	17.1	1.04	1.03
ResNonHm23 Exist	404,472	434,817	30,345	7.5	5,050	5,260	211	4.2	1.25	1.21
Apartments Exist	585,127	494,644	-90,484	-15.5	7,771	6,473	-1,299	-16.	1.33	1.31
Low-Income Apts	0	100,807	100,807	0.0	0	805	805	0.0	0.00	0.80
Seas Rec: Exist	119,553	129,028	9,476	7.9	1,411	1,300	-111	-7.9	1.18	1.01
Com/Ind Lo Exist	251,475	258,152	6,677	2.7	6,197	6,242	45	0.7	2.46	2.42
Com/Ind Hi Exist	1,802,577	1,800,771	-1,807	-0.1	58,795	57,483	-1,312	-2.2	3.26	3.19
Publ U: Elec Gen	51,553	52,346	793	1.5	1,097	1,099	2	0.2	2.13	2.10
Publ U: Other	208,156	217,840	9,683	4.7	6,747	6,899	152	2.3	3.24	3.17
AgHm House Exist	272,582	299,196	26,614	9.8	2,315	2,532	216	9.3	0.85	0.85
AgHm Land: Exist	144,827	168,094	23,267	16.1	373	447	73	19.6	0.26	0.27
Ag NonHm: Exist	172,782	195,170	22,388	13.0	1,437	1,560	123	8.5	0.83	0.80
Res Hmstd	0	423,000	423,000	0.0	0	4,305	4,305	0.0	0.00	1.02
All Other NewCon	0	299,726	299,726	0.0	0	4,971	4,971	0.0	0.00	1.66
Total	21,079,347	23,893,584	2,814,238	13.4	259,170	285,796	26,625	10.3	1.23	1.20

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	235,690	265,180	29,490	12.5	County	28.42	26.82	0.000	0.000
(-) TIF Tax Capacity	6,721	7,286	565	8.4	City/Town	30.65	29.53	0.051	0.045
(-) FD Contrib Tax Cap	15,184	16,688	1,504	9.9	School District	23.09	23.14	1.598	1.669
(=) Taxable Tax Capacity	213,786	241,207	27,421	12.8	Special District	5.40	5.38	0.000	0.000
FD Distrib Tax Cap	18,517	19,830	1,314	7.1	Total	87.57	84.87	1.649	1.714

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	166,300	184,700	11.1	1,508	1,678	170	11.3	0.906	0.908	
Res Hmstd:Avg Val	249,300	276,900	11.1	2,446	2,701	255	10.4	0.981	0.975	
Res Hmstd: Hi Val	332,400	369,200	11.1	3,386	3,726	341	10.1	1.018	1.009	
Res Hmstd: Ex-Hi Val	498,700	553,900	11.1	5,189	5,765	576	11.1	1.040	1.040	
Apartment (Mkt rate)	300,000	305,300	1.8	3,778	3,762	-16	-0.4	1.259	1.232	
Comm/Ind: Lo Val	150,000	149,800	-0.1	3,682	4,239	557	15.1	2.454	2.829	
Comm/Ind: Med Val	300,000	299,700	-0.1	8,509	9,808	1,299	15.3	2.836	3.272	
Comm/Ind: Hi Val	1,000,000	999,000	-0.1	31,034	35,794	4,760	15.3	3.103	3.582	

House Research

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DAKOTA COUNTY

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	24,836,206	27,280,576	2,444,371	9.8	242,796	286,473	43,678	18.0	0.98	1.05
ResNonHm 1 Exist	1,172,433	1,404,571	232,138	19.8	12,396	15,627	3,231	26.1	1.06	1.11
ResNonHm23 Exist	390,338	417,160	26,822	6.9	5,105	5,128	23	0.5	1.31	1.23
Apartments Exist	1,593,414	1,604,041	10,627	0.7	20,363	21,143	779	3.8	1.28	1.32
Low-Income Apts	0	44,511	44,511	0.0	0	381	381	0.0	0.00	0.86
Seas Rec: Exist	35,149	37,110	1,961	5.6	423	453	30	7.0	1.20	1.22
Com/Ind Lo Exist	464,534	477,046	12,512	2.7	11,449	11,763	313	2.7	2.46	2.47
Com/Ind Hi Exist	3,874,453	4,135,529	261,076	6.7	125,381	133,113	7,732	6.2	3.24	3.22
Publ U: Elec Gen	74,225	80,999	6,774	9.1	1,634	1,746	112	6.9	2.20	2.16
Publ U: Other	406,099	410,447	4,348	1.1	13,133	13,245	112	0.8	3.23	3.23
AgHm House Exist	213,003	227,164	14,162	6.6	1,719	1,943	224	13.0	0.81	0.86
AgHm Land: Exist	318,355	363,188	44,833	14.1	1,275	1,491	215	16.9	0.40	0.41
Ag NonHm: Exist	195,399	237,166	41,767	21.4	1,678	2,015	337	20.1	0.86	0.85
Res Hmstd	0	730,000	730,000	0.0	0	8,273	8,273	0.0	0.00	1.13
All Other NewCon	0	403,902	403,902	0.0	0	7,597	7,597	0.0	0.00	1.88
Total	33,573,607	37,853,411	4,279,803	12.7	437,354	510,391	73,037	16.7	1.30	1.35

Tax Base

Tax Rates

	Taxable Market				Pctg Chng		Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng			Base	Alter	Base	Alter
Total Tax Capacity	385,991	433,208	47,217	12.2	County	28.16	26.29	0.067	0.059	
(-) TIF Tax Capacity	15,891	19,315	3,424	21.5	City/Town	34.63	33.84	0.074	0.071	
(-) FD Contrib Tax Cap	32,965	34,998	2,034	6.2	School District	23.56	26.11	1.224	1.769	
(=) Taxable Tax Capacity	337,136	378,895	41,759	12.4	Special District	4.75	4.97	0.000	0.000	
FD Distrib Tax Cap	35,423	37,752	2,329	6.6	Total	91.10	91.22	1.365	1.899	

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	151,300	166,200	14,900	9.8	1,349	1,609	260	19.3	0.891	0.968
Res Hmstd: Avg Val	226,900	249,200	22,300	9.8	2,208	2,598	390	17.7	0.973	1.042
Res Hmstd: Hi Val	302,500	332,300	29,800	9.9	3,068	3,589	521	17.0	1.014	1.080
Res Hmstd: Ex-Hi Val	453,800	498,500	44,700	9.9	4,753	5,494	741	15.6	1.047	1.102
Apartment (Mkt rate)	300,000	310,400	10,400	3.5	3,825	4,129	303	7.9	1.275	1.330
Comm/Ind: Lo Val	150,000	160,100	10,100	6.7	3,703	4,739	1,036	28.0	2.468	2.960
Comm/Ind: Med Val	300,000	320,200	20,200	6.7	8,572	10,835	2,263	26.4	2.857	3.383
Comm/Ind: Hi Val	1,000,000	1,067,400	67,400	6.7	31,295	39,285	7,989	25.5	3.129	3.680

House Research

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CARVER & SCOTT

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	13,386,372	14,420,623	1,034,250	7.7	148,199	161,959	13,760	9.3	1.11	1.12
ResNonHm 1 Exist	738,288	921,620	183,332	24.8	8,528	10,817	2,289	26.8	1.16	1.17
ResNonHm23 Exist	272,208	301,315	29,107	10.7	3,807	4,266	460	12.1	1.40	1.42
Apartments Exist	317,131	276,241	-40,890	-12.9	4,609	4,011	-597	-13.	1.45	1.45
Low-Income Apts	0	64,274	64,274	0.0	0	574	574	0.0	0.00	0.89
Seas Rec: Exist	48,326	51,169	2,843	5.9	645	637	-8	-1.2	1.34	1.25
Com/Ind Lo Exist	299,974	312,240	12,267	4.1	7,715	7,979	265	3.4	2.57	2.56
Com/Ind Hi Exist	1,485,834	1,538,451	52,618	3.5	50,249	51,315	1,066	2.1	3.38	3.34
Publ U: Elec Gen	19,208	20,003	796	4.1	420	428	8	1.9	2.19	2.14
Publ U: Other	125,386	134,398	9,012	7.2	4,188	4,433	245	5.8	3.34	3.30
AgHm House Exist	427,845	449,243	21,398	5.0	3,359	3,795	436	13.0	0.79	0.84
AgHm Land: Exist	585,081	655,400	70,319	12.0	2,151	2,719	568	26.4	0.37	0.41
Ag NonHm: Exist	221,819	276,967	55,149	24.9	1,968	2,537	569	28.9	0.89	0.92
Res Hmstd	0	762,927	762,927	0.0	0	8,877	8,877	0.0	0.00	1.16
All Other NewCon	0	235,421	235,421	0.0	0	4,594	4,594	0.0	0.00	1.95
Total	17,927,470	20,420,294	2,492,823	13.9	235,837	268,943	33,106	14.0	1.32	1.32

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	196,994	223,592	26,598	13.5	County	38.91	37.27	0.000	0.000
(-) TIF Tax Capacity	7,666	8,183	516	6.7	City/Town	30.48	29.75	0.179	0.144
(-) FD Contrib Tax Cap	11,506	13,711	2,204	19.2	School District	26.07	29.23	1.328	1.345
(=) Taxable Tax Capacity	177,821	201,699	23,878	13.4	Special District	4.96	4.89	0.000	0.000
FD Distrib Tax Cap	15,247	17,143	1,895	12.4	Total	100.42	101.14	1.506	1.488

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	162,100	174,600	12,500	7.7	1,645	1,810	165	10.0	1.015	1.036
Res Hmstd:Avg Val	243,100	261,900	18,800	7.7	2,654	2,902	248	9.3	1.091	1.108
Res Hmstd: Hi Val	324,000	349,000	25,000	7.7	3,661	3,991	330	9.0	1.129	1.143
Res Hmstd: Ex-Hi Val	486,200	523,800	37,600	7.7	5,615	6,137	523	9.3	1.154	1.171
Apartment (Mkt rate)	300,000	322,100	22,100	7.4	4,218	4,551	334	7.9	1.405	1.413
Comm/Ind: Lo Val	150,000	155,300	5,300	3.5	3,833	4,645	813	21.2	2.555	2.991
Comm/Ind: Med Val	300,000	310,600	10,600	3.5	8,867	10,696	1,828	20.6	2.955	3.443
Comm/Ind: Hi Val	1,000,000	1,035,400	35,400	3.5	32,363	38,933	6,570	20.3	3.236	3.760

House Research

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NORTHERN HENNEPIN CO.

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	15,727,625	17,346,244	1,618,618	10.3	190,084	211,357	21,273	11.2	1.21	1.22
ResNonHm 1 Exist	596,544	750,444	153,900	25.8	7,848	9,831	1,984	25.3	1.32	1.31
ResNonHm23 Exist	257,717	285,674	27,956	10.8	4,042	4,500	458	11.3	1.57	1.58
Apartments Exist	1,063,414	961,944	-101,469	-9.5	17,819	15,888	-1,931	-10.	1.68	1.65
Low-Income Apts	0	104,680	104,680	0.0	0	1,063	1,063	0.0	0.00	1.02
Seas Rec: Exist	12,224	12,435	211	1.7	207	207	0	0.2	1.69	1.67
Com/Ind Lo Exist	301,602	300,802	-800	-0.3	8,262	8,103	-159	-1.9	2.74	2.69
Com/Ind Hi Exist	2,980,782	3,095,631	114,850	3.9	107,186	109,383	2,198	2.1	3.60	3.53
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	192,742	196,308	3,566	1.9	6,828	6,844	16	0.2	3.54	3.49
AgHm House Exist	77,728	81,275	3,547	4.6	886	962	75	8.5	1.14	1.18
AgHm Land: Exist	71,216	81,972	10,756	15.1	337	423	86	25.7	0.47	0.52
Ag NonHm: Exist	79,457	111,630	32,173	40.5	892	1,268	376	42.1	1.12	1.14
Res Hmstd	0	367,816	367,816	0.0	0	4,640	4,640	0.0	0.00	1.26
All Other NewCon	0	236,433	236,433	0.0	0	6,032	6,032	0.0	0.00	2.55
Total	21,361,051	23,933,287	2,572,236	12.0	344,391	380,502	36,111	10.5	1.61	1.59

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	250,019	277,958	27,939	11.2	County	44.10	41.01	0.000	0.000
(-) TIF Tax Capacity	20,776	22,260	1,485	7.1	City/Town	36.38	37.05	0.152	0.120
(-) FD Contrib Tax Cap	22,756	25,275	2,519	11.1	School District	26.01	26.46	1.488	1.595
(=) Taxable Tax Capacity	206,487	230,423	23,935	11.6	Special District	7.99	8.27	0.000	0.000
FD Distrib Tax Cap	27,916	28,828	912	3.3	Total	114.48	112.78	1.639	1.716

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	134,200	148,000	13,800	10.3	1,505	1,684	179	11.9	1.121	1.137
Res Hmstd:Avg Val	201,100	221,800	20,700	10.3	2,441	2,709	269	11.0	1.213	1.221
Res Hmstd: Hi Val	268,100	295,700	27,600	10.3	3,378	3,736	358	10.6	1.259	1.263
Res Hmstd: Ex-Hi Val	402,300	443,700	41,400	10.3	5,255	5,765	511	9.7	1.306	1.299
Apartment (Mkt rate)	300,000	300,900	900	0.3	4,785	4,758	-27	-0.6	1.594	1.581
Comm/Ind: Lo Val	150,000	155,800	5,800	3.9	4,081	4,884	803	19.7	2.720	3.134
Comm/Ind: Med Val	300,000	311,600	11,600	3.9	9,440	11,231	1,791	19.0	3.146	3.604
Comm/Ind: Hi Val	1,000,000	1,038,500	38,500	3.9	34,450	40,845	6,395	18.6	3.445	3.933

House Research

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SOUTHEAST HENNEPIN CO.

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	18,435,552	20,403,335	1,967,783	10.7	212,076	231,414	19,338	9.1	1.15	1.13
ResNonHm 1 Exist	910,417	1,079,042	168,625	18.5	11,161	12,923	1,762	15.8	1.23	1.20
ResNonHm23 Exist	194,938	213,185	18,247	9.4	2,918	3,134	215	7.4	1.50	1.47
Apartments Exist	2,030,159	1,963,337	-66,823	-3.3	30,551	28,891	-1,660	-5.4	1.50	1.47
Low-Income Apts	0	102,824	102,824	0.0	0	931	931	0.0	0.00	0.91
Seas Rec: Exist	5,963	6,110	146	2.5	85	75	-11	-12.	1.43	1.22
Com/Ind Lo Exist	335,043	332,717	-2,325	-0.7	8,870	8,584	-285	-3.2	2.65	2.58
Com/Ind Hi Exist	5,950,002	6,317,901	367,899	6.2	204,978	211,374	6,396	3.1	3.45	3.35
Publ U: Elec Gen	653	643	-10	-1.6	17	16	-1	-3.8	2.57	2.51
Publ U: Other	161,787	166,822	5,035	3.1	5,599	5,599	0	0.0	3.46	3.36
AgHm House Exist	660	754	93	14.1	7	8	1	13.4	1.13	1.13
AgHm Land: Exist	174	182	8	4.4	0	0	0	1.5	0.28	0.27
Ag NonHm: Exist	48	54	6	12.7	1	1	0	8.2	1.05	1.01
Res Hmstd	0	101,500	101,500	0.0	0	1,247	1,247	0.0	0.00	1.23
All Other NewCon	0	151,605	151,605	0.0	0	3,475	3,475	0.0	0.00	2.29
Total	28,025,396	30,840,010	2,814,613	10.0	476,263	507,673	31,410	6.6	1.70	1.65

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	350,979	384,255	33,276	9.5	County	44.10	41.01	0.000	0.000
(-) TIF Tax Capacity	27,790	30,760	2,970	10.7	City/Town	34.27	33.19	0.024	0.019
(-) FD Contrib Tax Cap	41,178	42,320	1,143	2.8	School District	19.64	19.72	1.374	1.445
(=) Taxable Tax Capacity	282,011	311,176	29,164	10.3	Special District	9.07	9.30	0.000	0.000
FD Distrib Tax Cap	19,227	20,246	1,019	5.3	Total	107.09	103.22	1.398	1.464

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	161,600	178,800	10.6	1,729	1,896	166	9.6	1.070	1.060	
Res Hmstd:Avg Val	242,300	268,200	10.7	2,779	3,030	251	9.0	1.146	1.129	
Res Hmstd: Hi Val	323,000	357,500	10.7	3,829	4,163	334	8.7	1.185	1.164	
Res Hmstd: Ex-Hi Val	484,700	536,400	10.7	5,868	6,416	548	9.3	1.210	1.196	
Apartment (Mkt rate)	300,000	305,300	1.8	4,435	4,386	-49	-1.1	1.478	1.436	
Comm/Ind: Lo Val	150,000	159,300	6.2	3,928	4,818	890	22.6	2.618	3.024	
Comm/Ind: Med Val	300,000	318,500	6.2	9,096	11,044	1,948	21.4	3.032	3.467	
Comm/Ind: Hi Val	1,000,000	1,061,800	6.2	33,213	40,111	6,899	20.8	3.321	3.777	

House Research

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SOUTHWEST HENNEPIN CO.

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	23,900,453	26,108,266	2,207,813	9.2	271,612	295,746	24,133	8.9	1.14	1.13
ResNonHm 1 Exist	1,665,071	1,999,867	334,795	20.1	19,613	23,234	3,621	18.5	1.18	1.16
ResNonHm23 Exist	380,257	373,339	-6,918	-1.8	5,212	5,042	-170	-3.3	1.37	1.35
Apartments Exist	1,523,479	1,485,096	-38,383	-2.5	21,669	20,977	-692	-3.2	1.42	1.41
Low-Income Apts	0	70,436	70,436	0.0	0	615	615	0.0	0.00	0.87
Seas Rec: Exist	86,532	95,825	9,294	10.7	1,277	1,208	-69	-5.4	1.48	1.26
Com/Ind Lo Exist	321,497	319,728	-1,769	-0.6	8,296	8,064	-231	-2.8	2.58	2.52
Com/Ind Hi Exist	4,628,306	4,957,287	328,981	7.1	157,428	164,608	7,181	4.6	3.40	3.32
Publ U: Elec Gen	43	0	-43	-100.0	1	0	-1	-100	2.43	0.00
Publ U: Other	195,579	198,408	2,829	1.4	6,604	6,534	-71	-1.1	3.38	3.29
AgHm House Exist	70,234	75,333	5,099	7.3	759	833	74	9.7	1.08	1.11
AgHm Land: Exist	52,391	62,247	9,855	18.8	244	295	51	21.0	0.47	0.47
Ag NonHm: Exist	86,289	115,266	28,978	33.6	840	1,086	247	29.4	0.97	0.94
Res Hmstd	0	421,800	421,800	0.0	0	4,936	4,936	0.0	0.00	1.17
All Other NewCon	0	264,971	264,971	0.0	0	4,894	4,894	0.0	0.00	1.85
Total	32,910,131	36,547,870	3,637,739	11.1	493,555	538,072	44,517	9.0	1.50	1.47

Tax Base

Tax Rates

	Taxable Market				Pctg Chng		Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng			Base	Alter	Base	Alter
Total Tax Capacity	391,490	434,418	42,928	11.0		County	44.10	41.01	0.000	0.000
(-) TIF Tax Capacity	9,074	9,965	891	9.8		City/Town	26.84	26.45	0.077	0.069
(-) FD Contrib Tax Cap	38,416	38,595	179	0.5		School District	20.64	20.80	1.384	1.588
(=) Taxable Tax Capacity	344,000	385,858	41,858	12.2		Special District	8.44	8.49	0.000	0.000
FD Distrib Tax Cap	15,581	16,442	861	5.5		Total	100.03	96.75	1.462	1.657

**Tax Burdens on
Hypothetical**

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	218,300	238,500	9.3	2,327	2,545	218	9.4	1.065	1.067	
Res Hmstd:Avg Val	327,300	357,500	9.2	3,674	4,000	326	8.9	1.122	1.118	
Res Hmstd: Hi Val	436,300	476,600	9.2	5,002	5,401	399	8.0	1.146	1.133	
Res Hmstd: Ex-Hi Val	654,600	715,100	9.2	7,891	8,623	732	9.3	1.205	1.205	
Apartment (Mkt rate)	300,000	306,300	2.1	4,190	4,212	22	0.5	1.396	1.375	
Comm/Ind: Lo Val	150,000	160,700	7.1	3,868	4,820	952	24.6	2.578	2.999	
Comm/Ind: Med Val	300,000	321,300	7.1	8,952	11,021	2,069	23.1	2.983	3.430	
Comm/Ind: Hi Val	1,000,000	1,071,100	7.1	32,677	39,975	7,298	22.3	3.267	3.732	

House Research

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SUBURBAN RAMSEY CO.

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	14,078,810	15,523,144	1,444,334	10.3	151,498	166,940	15,442	10.2	1.08	1.08
ResNonHm 1 Exist	641,448	881,712	240,265	37.5	7,484	10,091	2,608	34.8	1.17	1.14
ResNonHm23 Exist	205,601	220,784	15,183	7.4	2,920	3,102	182	6.2	1.42	1.41
Apartments Exist	1,319,282	1,182,767	-136,515	-10.3	19,147	16,876	-2,271	-11.	1.45	1.43
Low-Income Apts	0	174,445	174,445	0.0	0	1,565	1,565	0.0	0.00	0.90
Seas Rec: Exist	11,683	12,183	500	4.3	171	155	-15	-9.1	1.46	1.27
Com/Ind Lo Exist	312,877	317,093	4,216	1.3	8,103	7,987	-116	-1.4	2.59	2.52
Com/Ind Hi Exist	3,576,708	3,898,578	321,869	9.0	121,725	129,444	7,720	6.3	3.40	3.32
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	185,263	187,608	2,344	1.3	6,287	6,215	-73	-1.2	3.39	3.31
AgHm House Exist	1,728	1,925	197	11.4	17	18	1	8.8	0.98	0.96
AgHm Land: Exist	1,518	1,823	305	20.1	6	8	1	20.8	0.41	0.41
Ag NonHm: Exist	15,422	16,346	924	6.0	138	138	-1	-0.4	0.90	0.84
Res Hmstd	0	101,681	101,681	0.0	0	1,159	1,159	0.0	0.00	1.14
All Other NewCon	0	163,141	163,141	0.0	0	3,496	3,496	0.0	0.00	2.14
Total	20,350,341	22,683,229	2,332,888	11.5	317,496	347,194	29,698	9.4	1.56	1.53

Tax Base

Tax Rates

					Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	247,306	274,403	27,096	11.0	County	49.11	46.99	0.000	0.000
(-) TIF Tax Capacity	14,175	15,774	1,598	11.3	City/Town	25.81	24.83	0.103	0.093
(-) FD Contrib Tax Cap	27,337	28,309	972	3.6	School District	20.22	20.43	1.419	1.401
(=) Taxable Tax Capacity	205,794	230,320	24,526	11.9	Special District	5.71	6.90	0.000	0.000
FD Distrib Tax Cap	21,457	22,252	795	3.7	Total	100.85	99.15	1.522	1.494

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	145,200	160,100	10.3	1,444	1,598	155	10.7	0.994	0.998	
Res Hmstd:Avg Val	217,700	240,000	10.2	2,350	2,582	231	9.8	1.079	1.075	
Res Hmstd: Hi Val	290,100	319,900	10.3	3,256	3,565	309	9.5	1.122	1.114	
Res Hmstd: Ex-Hi Val	435,300	480,000	10.3	5,053	5,476	424	8.4	1.160	1.140	
Apartment (Mkt rate)	300,000	308,600	2.9	4,239	4,286	47	1.1	1.412	1.388	
Comm/Ind: Lo Val	150,000	163,500	9.0	3,864	4,923	1,059	27.4	2.576	3.010	
Comm/Ind: Med Val	300,000	327,000	9.0	8,940	11,238	2,298	25.7	2.979	3.436	
Comm/Ind: Hi Val	1,000,000	1,090,000	9.0	32,627	40,709	8,081	24.8	3.262	3.734	

House Research

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CITY OF MINNEAPOLIS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	14,809,169	16,905,801	2,096,632	14.2	202,220	224,395	22,175	11.0	1.37	1.33
ResNonHm 1 Exist	1,459,079	2,021,014	561,935	38.5	21,887	28,936	7,049	32.2	1.50	1.43
ResNonHm23 Exist	1,019,672	1,218,359	198,687	19.5	18,517	21,066	2,549	13.8	1.82	1.73
Apartments Exist	3,151,540	3,174,078	22,539	0.7	57,120	54,795	-2,325	-4.1	1.81	1.73
Low-Income Apts	0	152,764	152,764	0.0	0	1,612	1,612	0.0	0.00	1.06
Seas Rec: Exist	207	1,621	1,415	685.2	3	27	24	707.	1.64	1.69
Com/Ind Lo Exist	601,731	623,177	21,447	3.6	17,393	17,367	-26	-0.1	2.89	2.79
Com/Ind Hi Exist	5,404,124	6,075,881	671,758	12.4	206,144	223,168	17,024	8.3	3.81	3.67
Publ U: Elec Gen	0	65,556	65,556	0.0	0	1,741	1,741	0.0	0.00	2.66
Publ U: Other	343,685	281,918	-61,767	-18.0	13,090	10,332	-2,758	-21.	3.81	3.66
AgHm House Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
AgHm Land: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag NonHm: Exist	795	1,017	223	28.0	11	13	2	20.7	1.36	1.28
Res Hmstd	0	58,500	58,500	0.0	0	840	840	0.0	0.00	1.44
All Other NewCon	0	108,512	108,512	0.0	0	2,344	2,344	0.0	0.00	2.16
Total	26,790,000	30,688,199	3,898,199	14.6	536,385	586,636	50,251	9.4	2.00	1.91

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	340,417	387,515	47,098	13.8	County	39.10	36.36	0.000	0.000
(-) TIF Tax Capacity	49,626	57,774	8,148	16.4	City/Town	61.86	58.33	0.239	0.265
(-) FD Contrib Tax Cap	33,530	32,779	-751	-2.2	School District	26.81	25.55	0.945	1.022
(=) Taxable Tax Capacity	257,262	296,963	39,701	15.4	Special District	7.76	7.57	0.000	0.000
FD Distrib Tax Cap	38,505	39,578	1,074	2.8	Total	135.53	127.81	1.184	1.287

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	120,500	137,600	17,100	14.2	1,512	1,687	175	11.6	1.254	1.226
Res Hmstd:Avg Val	180,600	206,200	25,600	14.2	2,452	2,714	262	10.7	1.357	1.316
Res Hmstd: Hi Val	240,700	274,800	34,100	14.2	3,391	3,741	350	10.3	1.408	1.361
Res Hmstd: Ex-Hi Val	361,200	412,300	51,100	14.1	5,275	5,799	523	9.9	1.460	1.406
Apartment (Mkt rate)	300,000	316,700	16,700	5.6	5,437	5,467	30	0.6	1.812	1.726
Comm/Ind: Lo Val	150,000	168,600	18,600	12.4	4,336	5,608	1,272	29.3	2.890	3.326
Comm/Ind: Med Val	300,000	337,300	37,300	12.4	10,058	12,762	2,704	26.9	3.352	3.783
Comm/Ind: Hi Val	1,000,000	1,124,300	124,300	12.4	36,760	46,136	9,377	25.5	3.675	4.103

House Research

Simulation 6A1
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Baseline Final Pay 2005
Alternative Prop Pay 2006: Truth-in-Taxation & New Refs

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(all figures in \$000s)

CITY OF ST. PAUL

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	9,891,478	11,163,222	1,271,744	12.9	102,412	122,702	20,290	19.8	1.04	1.10
ResNonHm 1 Exist	759,835	1,092,082	332,247	43.7	9,002	13,220	4,219	46.9	1.18	1.21
ResNonHm23 Exist	461,880	558,756	96,876	21.0	6,696	8,278	1,581	23.6	1.45	1.48
Apartments Exist	2,009,578	1,860,234	-149,344	-7.4	29,146	27,571	-1,574	-5.4	1.45	1.48
Low-Income Apts	0	206,962	206,962	0.0	0	1,870	1,870	0.0	0.00	0.90
Seas Rec: Exist	1,585	1,157	-428	-27.0	24	16	-8	-33.	1.51	1.37
Com/Ind Lo Exist	419,120	424,297	5,178	1.2	10,745	10,874	129	1.2	2.56	2.56
Com/Ind Hi Exist	2,634,437	2,840,116	205,679	7.8	89,461	96,144	6,684	7.5	3.40	3.39
Publ U: Elec Gen	34,296	31,974	-2,323	-6.8	816	757	-59	-7.2	2.38	2.37
Publ U: Other	185,920	186,252	332	0.2	6,313	6,305	-8	-0.1	3.40	3.39
AgHm House Exist	75	87	12	16.0	1	1	0	30.1	0.77	0.87
AgHm Land: Exist	110	126	17	15.1	0	0	0	27.5	0.31	0.34
Ag NonHm: Exist	780	893	113	14.5	9	10	1	14.8	1.11	1.11
Res Hmstd	0	59,349	59,349	0.0	0	722	722	0.0	0.00	1.22
All Other NewCon	0	142,467	142,467	0.0	0	2,407	2,407	0.0	0.00	1.69
Total	16,399,093	18,567,974	2,168,881	13.2	254,625	290,878	36,253	14.2	1.55	1.57

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	201,131	224,855	23,724	11.8	County	45.60	43.64	0.000	0.000
(-) TIF Tax Capacity	17,771	19,739	1,968	11.1	City/Town	30.83	29.09	0.000	0.000
(-) FD Contrib Tax Cap	16,383	17,075	692	4.2	School District	28.18	31.29	0.674	0.958
(=) Taxable Tax Capacity	166,976	188,041	21,064	12.6	Special District	6.03	6.89	0.000	0.000
FD Distrib Tax Cap	35,670	36,115	444	1.2	Total	110.63	110.91	0.674	0.958

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	108,200	122,100	12.8	995	1,209	214	21.5	0.919	0.989	
Res Hmstd:Avg Val	162,200	183,100	12.9	1,677	1,999	321	19.1	1.034	1.091	
Res Hmstd: Hi Val	216,200	244,000	12.9	2,360	2,787	427	18.1	1.091	1.142	
Res Hmstd: Ex-Hi Val	324,400	366,100	12.9	3,727	4,368	641	17.2	1.148	1.193	
Apartment (Mkt rate)	300,000	308,600	2.9	4,351	4,574	223	5.1	1.450	1.482	
Comm/Ind: Lo Val	150,000	161,700	7.8	3,846	4,945	1,100	28.6	2.563	3.058	
Comm/Ind: Med Val	300,000	323,400	7.8	8,939	11,337	2,398	26.8	2.979	3.505	
Comm/Ind: Hi Val	1,000,000	1,078,100	7.8	32,710	41,170	8,460	25.9	3.271	3.818	

Baseline Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
161	Farm 1b Hmstd HGA: <32K	0.450	12,534	56	17
162	Ag Hmstd HGA: <76K	1.000	6,240,501	62,405	44,446
163	Ag Hmstd HGA: 76K-414K	1.000	3,532,792	35,328	36,097
164	Ag Hmstd HGA: 414K-500K	1.000	32,335	323	323
165	Ag Hmstd HGA: >500K	1.250	52,412	655	654
166	Farm 1b Hmstd land <32K	0.450	485	2	1
167	Ag Hmstd 1 & b: <115K	0.550	9,621,915	52,921	26,183
168	Ag Hmstd 1 & b: 115K-345K	0.550	9,096,458	50,031	46,285
169	Ag Hmstd 1 & b: 345K-600K	0.550	4,196,419	23,080	20,842
170	Ag Hmstd 1 & b: >600K	1.000	4,165,082	41,651	37,122
172	Ag Non-homestead	1.000	11,464,005	114,640	105,972
173	Migrant Housing <500Kt	1.000	1,308	13	14
174	Migrant Housing >500K	1.250	41	1	0
178	Timberlands	1.000	1,019,445	10,194	9,989
179	Non-comm SRR: <76K	1.000	7,814,301	78,143	84,619
180	Non-comm SRR: 76K-500K	1.000	5,364,155	53,642	70,719
181	Non-comm SRR: >500K	1.250	296,290	3,704	4,645
184	Res 1b Hmstd <32K	0.450	193,653	871	792
185	Res Hmstd: <76K	1.000	99,815,156	998,152	911,476
186	Res Hmstd: 76K-414K	1.000	139,174,146	1,391,741	1,611,110
187	Res Hmstd: 414K-500K	1.000	3,229,836	32,298	36,279
188	Res Hmstd: > 500K	1.250	5,960,639	74,508	80,996
190	Res NonH 1 unit: <76K	1.000	7,582,897	75,829	92,187
191	Res NonH 1 unit: 76K - 500K	1.000	6,670,522	66,705	77,627
192	Res NonH 1 unit: >500K:	1.250	787,396	9,842	10,879
194	Res NonH 2-3 units	1.250	5,210,648	65,133	78,074
197	Regular apartments (4a)	1.250	17,894,273	223,678	274,127
198	Non-profit/Comm Serv	1.500	38,857	583	768
199	Student housing	1.000	25,546	255	335
200	Manuf home park land	1.250	479,222	5,990	6,822
202	Comm SRR: 1ct	1.000	418,499	4,185	3,661
203	Comm SRR: 4c <500K	1.000	251,820	2,518	3,647
204	Comm SRR: 4c >500K	1.250	82,417	1,030	1,416
205	Bed & Breakfast	1.250	21,041	263	289
206	Qualifying golf courses	1.250	210,546	2,632	2,720
209	Commercial: <150K	1.500	7,360,105	110,402	194,267
210	Commercial: >150K	2.000	32,404,603	648,092	1,114,485
211	Comm comp zone: <150K	1.500	300	4	7
212	Comm comp zone: >150K	2.000	305	6	7
213	Comm border city: <150K	1.500	39,063	586	912
214	Comm border city: >150K	2.000	72,162	1,443	1,709

House Research

Simulation	6A1	Baseline	Final Pay 2005	Prop Pay 2006: Truth-in-Taxation & New Refs		Page 33
12/13/2005	1:45 PM	Alternative				(all figures in \$000s)
224	Industrial: <150K		1.500	1,230,608	18,459	32,712
225	Industrial: >150K		2.000	11,285,353	225,707	391,403
228	Ind'l border city: <150K		1.500	1,441	22	34
229	Ind'l border city: >150K		2.000	33,605	672	790
239	Publ Util: land & bldgs <150K		1.500	78,139	1,172	1,964
240	Publ Util: land & bldgs >150K		2.000	745,188	14,904	24,908
241	Publ Util: Electric Generat Mach		2.000	1,332,678	26,654	31,182
242	Publ Util: machinery (non-generat)		2.000	1,107,941	22,159	35,947
244	Railroad <150K		1.500	24,469	367	635
245	Railroad >150K		2.000	468,544	9,371	15,718
247	Mineral		2.000	2,324	46	97
248	Misc class 5		2.000	2,121	42	60
254	Personal: 3f		1.000	8,369	84	89
255	Non-comm aircraft hangars		1.500	55,326	830	861
256	Pers: It31 tools&mach excl elec gen		2.000	126,443	2,529	4,000
257	Pers: It32 struct/lease land-non		1.000	14,911	149	141
258	Pers: It32 struct/leased		1.000	44,189	442	485
259	Pers: It32 str/lease		1.000	3,821	38	48
261	Pers: It32 struct/leased land-C/I		2.000	42,662	853	1,395
262	Pers: Item 33 ag real estate		1.000	15,730	157	166
264	Pers: It41 struct/leased land - C/I		2.000	399,550	7,991	10,238
265	Pers: It41 struct/leased		1.000	364	4	6
268	Pers: It41 str/leased land-non C/I,SRR		1.000	35	0	1
269	Pers: Item 41 Border EZ		2.000	1,164	23	28
270	Pers: Item 42 non-EZ struct/RR land		2.000	33,378	668	1,333
272	Pers: It43 leased real estate - non C/I		1.500	19,797	297	425
273	Pers: Item 43 leased real estate - C/I		2.000	294,904	5,898	8,596
274	Pers: Item 44 electric util trans lines		2.000	1,477,246	29,545	49,944
275	Pers: Item 44 electric util distri lines		2.000	196,547	3,931	7,010
276	Pers: Item 45 syst/gas utils		2.000	1,942,830	38,857	62,452
277	Pers: Item 46 syst/water utils		2.000	1,388	28	48
278	Pers: Item 48 misc		2.000	35,127	703	808
State Total				411,860,319	4,656,138	5,676,041

Alternative Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
157.1	Farm 1b Hmstd HGA: <32K: Exist	0.450	14,464	65	21
157.2	Farm 1b Hmstd HGA: <32K: NewCon	0.450	58	0	0
158.1	Ag Hmstd HGA: <76K: Exist	1.000	6,349,769	63,498	46,084
158.2	Ag Hmstd HGA: <76K: NewCon	1.000	23,791	238	178
159.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	4,283,534	42,835	43,603
159.2	Ag Hmstd HGA: 76K-414K: NewCon	1.000	87,544	875	892
160.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	45,272	453	446
160.2	Ag Hmstd HGA: 414K-500K: NewCon	1.000	592	6	6
161.1	Ag Hmstd HGA: >500K: Exist	1.250	72,800	910	889
161.2	Ag Hmstd HGA: >500K: NewCon	1.250	2,057	26	26
162.1	Farm 1b Hmstd land <32K: Exist	0.450	302	1	1
162.2	Farm 1b Hmstd land <32K: NewCon	0.450	2	0	0
163.1	Ag Hmstd 1 & b: <115K: Exist	0.550	9,840,244	54,121	21,054
163.2	Ag Hmstd 1 & b: <115K: NewCon	0.550	37,952	209	89
164.1	Ag Hmstd 1 & b: 115K-345K: Exist	0.550	9,928,692	54,608	54,150
164.2	Ag Hmstd 1 & b: 115K-345K: NewCon	0.550	67,071	369	378
165.1	Ag Hmstd 1 & b: 345K-600K: Exist	0.550	4,992,241	27,457	24,177
165.2	Ag Hmstd 1 & b: 345K-600K: NewCon	0.550	43,012	237	213
166.1	Ag Hmstd 1 & b: >600K: Exist	1.000	5,679,195	56,792	49,235
166.2	Ag Hmstd 1 & b: >600K: NewCon	1.000	56,305	563	497
168.1	Ag Non-homestead: Exist	1.000	13,207,915	132,079	119,031
168.2	Ag Non-homestead: NewCon	1.000	34,634	346	308
169.1	Migrant Housing <500K: Exist	1.000	1,384	14	14
169.2	Migrant Housing <500K: NewCon	1.000	4	0	0
170.1	Migrant Housing >500K: Exist	1.250	65	1	1
170.2	Migrant Housing >500K: NewCon	1.250	0	0	0
174	Timberlands	1.000	1,228,598	12,286	11,557
175.1	Non-comm SRR: <76K: Exist	1.000	8,412,954	84,130	80,515
175.2	Non-comm SRR: <76K: NewCon	1.000	130,079	1,301	1,297
176.1	Non-comm SRR: 76K-500K: Exist	1.000	6,968,904	69,689	74,096
176.2	Non-comm SRR: 76K-500K: NewCon	1.000	243,742	2,437	2,629
177.1	Non-comm SRR: >500K: Exist	1.250	460,708	5,759	5,760
177.2	Non-comm SRR: >500K: NewCon	1.250	16,829	210	204
180.1	Res 1b Hmstd <32K: Exist	0.450	217,763	980	919
180.2	Res 1b Hmstd <32K: NewCon	0.450	1,538	7	6
181.1	Res Hmstd: <76K: Exist	1.000	101,087,577	1,010,876	953,624
181.2	Res Hmstd: <76K: NewCon	1.000	835,308	8,353	7,817
182.1	Res Hmstd: 76K-414K: Exist	1.000	158,839,099	1,588,391	1,832,511
182.2	Res Hmstd: 76K-414K: NewCon	1.000	5,232,602	52,326	60,274
183.1	Res Hmstd: 414K-500K: Exist	1.000	4,572,972	45,730	50,665

House Research

Simulation 12/13/2005	6A1 1:45 PM	Baseline Alternative	Final Pay 2005 Prop Pay 2006:	Truth-in-Taxation & New Refs		Page 35 (all figures in \$000s)
183.2	Res Hmstd: 414K-500K: NewCon	1.000	77,208	772	845	
184.1	Res Hmstd: > 500K: Exist	1.250	8,274,939	103,437	109,731	
184.2	Res Hmstd: > 500K: NewCon	1.250	273,829	3,423	3,501	
186.1	Res NonH 1 unit: <76K: Exist	1.000	8,601,895	86,019	104,619	
186.2	Res NonH 1 unit: <76K: NewCon	1.000	403,912	4,039	4,817	
187.1	Res NonH 1 unit: 76K - 500K: Exist	1.000	8,766,756	87,668	102,239	
187.2	Res NonH 1 unit: 76K - 500K:	1.000	811,544	8,115	9,429	
188.1	Res NonH 1 unit: >500K: Exist	1.250	1,095,511	13,694	14,731	
188.2	Res NonH 1 unit: >500K: NewCon	1.250	93,597	1,170	1,242	
190.1	Res NonH 2-3 units: Exist	1.250	5,771,666	72,146	85,689	
190.2	Res NonH 2-3 units: NewCon	1.250	462,217	5,778	6,661	
193.1	Regular apartments (4a): Exist	1.250	16,895,948	211,199	256,322	
193.2	Regular apartments (4a): NewCon	1.250	353,702	4,421	5,094	
194	Low-income housing (4d)	0.750	1,890,929	14,182	17,869	
195.1	Non-profit/Comm Serv: Exist	1.500	42,014	630	803	
195.2	Non-profit/Comm Serv: NewCon	1.500	108	2	2	
196.1	Student housing: Exist	1.000	156,878	1,569	1,587	
196.2	Student housing: NewCon	1.000	106	1	1	
197.1	Manuf home park land: Exist	1.250	415,475	5,193	6,043	
197.2	Manuf home park land: NewCon	1.250	349	4	5	
199.1	Comm SRR 1c: <500K: Exist	0.550	367,014	2,019	1,813	
200.1	Comm SRR 1c: 500K-2.2M: Exist	1.000	169,410	1,694	1,365	
200.2	Comm SRR 1c: 500K-2.2M: NewCon	1.000	4,320	43	39	
201.1	Comm SRR 1c: >2.2M: Exist	1.250	24,309	304	300	
201.2	Comm SRR 1c: >2.2M: New con	1.250	822	10	12	
202.1	Comm SRR 4c: <500K: Exist	1.000	220,965	2,210	2,683	
203.1	Comm SRR 4c: >500K: Exist	1.250	77,505	969	1,094	
203.2	Comm SRR 4c: >500K: NewCon	1.250	1,430	18	21	
204.1	Bed & Breakfast: Exist	1.250	22,883	286	312	
204.2	Bed & Breakfast: NewCon	1.250	201	3	2	
205.1	Qualifying golf courses: Exist	1.250	224,172	2,802	2,897	
205.2	Qualifying golf courses: NewCon	1.250	1,033	13	12	
208.1	Commercial: <150K: Exist	1.500	7,611,791	114,177	199,377	
208.2	Commercial: <150K: NewCon	1.500	118,171	1,773	3,078	
209.1	Commercial: >150K: Exist	2.000	35,257,453	705,149	1,192,425	
209.2	Commercial: >150K: NewCon	2.000	980,195	19,604	32,803	
210.1	Comm border city: <150K: Exist	1.500	40,382	606	931	
210.2	Comm border city: <150K: NewCon	1.500	40	1	1	
211.1	Comm border city: >150K: Exist	2.000	79,600	1,592	1,831	
211.2	Comm border city: >150K: NewCon	2.000	60	1	1	
219.1	Industrial: <150K: Exist	1.500	1,253,999	18,810	32,936	
219.2	Industrial: <150K: NewCon	1.500	9,466	142	243	
220.1	Industrial: >150K: Exist	2.000	11,606,218	232,124	395,810	
220.2	Industrial: >150K: NewCon	2.000	142,245	2,845	4,893	

House Research

Simulation 12/13/2005	6A1 1:45 PM	Baseline Alternative	Final Pay 2005 Prop Pay 2006:	Truth-in-Taxation & New Refs	Page 36 (all figures in \$000s)
221.1	Ind'l border city: <150K: Exist	1.500	1,469	22	34
222.1	Ind'l border city: >150K: Exist	2.000	34,222	684	787
230	Publ Util: land & bldgs <150K	1.500	82,671	1,240	2,060
231	Publ Util: land & bldgs >150K	2.000	773,372	15,467	25,351
232	Publ Util: Electric Generat Mach	2.000	1,457,155	29,143	33,408
233	Publ Util: machinery (non-generat)	2.000	1,034,566	20,691	32,897
235	Railroad <150K	1.500	24,199	363	634
236	Railroad >150K	2.000	473,673	9,473	15,716
238	Mineral	2.000	2,323	46	97
239	Misc class 5	2.000	3,292	66	96
245	Personal: 3f	1.000	8,826	88	94
246	Non-comm aircraft hangars	1.500	63,841	958	987
247	Pers: It31 tools&mach excl elec gen	2.000	134,410	2,688	4,177
248	Pers: It32 struct/lease land-non	1.000	9,366	94	99
249	Pers: It32 struct/leased	1.000	47,383	474	468
250	Pers: It32 str/lease	1.000	6,079	61	62
252	Pers: It32 struct/leased land-C/I	2.000	47,528	951	1,512
253	Pers: Item 33 ag real estate	1.000	16,548	165	170
255	Pers: It41 struct/leased land - C/I	2.000	414,477	8,290	10,021
256	Pers: It41 struct/leased	1.000	321	3	5
259	Pers: It41 str/leased land-non C/I,SRR	1.000	35	0	1
260	Pers: Item 41 Border EZ	2.000	1,116	22	26
261	Pers: Item 42 non-EZ struct/RR land	2.000	33,801	676	1,360
263	Pers: It43 leased real estate - non C/I	1.500	18,518	278	379
264	Pers: Item 43 leased real estate - C/I	2.000	327,355	6,547	8,779
265	Pers: Item 44 electric util trans lines	2.000	1,508,997	30,180	50,108
266	Pers: Item 44 electric util distri lines	2.000	212,215	4,244	7,508
267	Pers: Item 45 syst/gas utils	2.000	1,933,648	38,673	61,778
268	Pers: Item 46 syst/water utils	2.000	1,386	28	50
269	Pers: Item 48 misc	2.000	21,819	436	518
State Total			464,314,441	5,220,886	6,308,458

Baseline Levy Summary

Levy Summary Report

	County	City	Town	School District	Special District	State	Total
Certified NTC	1,990,558	1,310,350	166,250	998,118	209,878	625,576	5,300,730
Certified MKV	2,685	23,852	158	442,277	0	0	468,972
Fiscal Disparities Levy	110,597	104,849	1,174	103,824	22,394	0	342,837
Disparity Reduction Aid	10,035	0	541	8,127	0	0	18,703
Spread NTC Levy	1,869,927	1,205,501	164,535	920,376	192,485	625,576	4,978,399
Spread MKV Levy	2,685	23,852	158	408,068	0	0	434,763
Tax Incr Financing Levy							266,191
	Homestead Credit	300,502		Taconite credit		16,165	
	Agricultural	24,599		Disparity Reduction		4,996	

Alternative Levy Summary

Levy Summary Report

	County	City	Town	School District	Special District	State	Total
Certified NTC	2,125,732	1,430,247	176,480	1,137,971	237,555	658,703	5,766,688
Certified MKV	2,612	25,130	166	567,665	0	0	595,573
Fiscal Disparities Levy	108,618	104,210	1,272	99,295	23,172	0	336,567
Disparity Reduction Aid	9,831	0	527	8,051	0	0	18,409
Spread NTC Levy	2,007,283	1,326,038	174,680	1,066,181	219,383	658,703	5,452,268
Spread MKV Levy	2,612	25,130	166	532,110	0	0	560,018
Tax Incr Financing Levy							289,105
	Homestead Credit	282,523		Taconite credit		16,753	
	Agricultural	24,638		Disparity Reduction		5,392	