

House Research Simulation Report: Property Tax

Simulation #6F1

Date 10/5/2006

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DESCRIPTION

BASELINE: Actual Pay 2006

ALTERNATIVE: Projected Pay 2007: End-of-session 2006

This report is a projection of property taxes payable in 2007, incorporating changes made during the 2006 legislative session. The payable 2006 baseline for the simulation is based on actual data reported by the counties. The payable 2007 projections result from a joint working group consisting of staff from the House and Senate and the departments of Education and Revenue. Property value projections are based on growth patterns for the previous year, refined with some feedback from county assessors. For the most part, non-school levy projections are based on historical growth rates, adjusted for changes in state aids. School levies are based on Dept. of Education statewide estimates, apportioned to individual school districts via formula. County levies were increased significantly for anticipated cuts in federal funds due to the federal Deficit Reduction Act of 2005 (DEFRA). The large degree of uncertainty about the effects of DEFRA make this year's projections more speculative than in past years.

KEY POINTS

- **Statewide, property taxes are projected to increase by \$688 million, or 11%**, according to the simulation. Approximately \$156 million of the \$688 million increase is borne by new construction - property that will appear on the tax rolls for the first time in 2007. The overall tax increases are projected to be 13.2% in Greater Minnesota and 9.8% in the Metro area.
- **On a statewide average basis, property tax increases vary by property type from 1% (on public utility property) to 14.2% (on residential nonhomestead property).** Increases on the largest property types (existing properties only) are 9.4% on residential homesteads, 1.4% on apartments, 6.7% on commercial-industrial property, and 13.4% on agricultural property.

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

ASSUMPTIONS:**BASELINE: Actual Pay 2006**

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

ALTERNATIVE: Projected Pay 2007: End-of-session 2006

- **Market values** are based on growth rates derived from actual growth rates in taxable property values between payable year 2005 and payable year 2006 for each type of property within each county, with separate rates determined for existing property and new construction. In roughly half the counties, the county assessor either provided alternative growth rates (which were used instead), or indicated that the estimated growth rates were “in the ballpark.” City-specific growth estimates from were obtained from the assessors for Minneapolis and St. Paul. Market value growth for property types with a tiered class rate structure were assumed to be split between tiers in the same percentages as the growth from pay 2005 to pay 2006, on a city-by-city and a class-by-class basis. An estimate of the new valuation split in the agricultural homestead classification was made on a town-by-town basis via formula. Commercial-industrial property value in Mahnomen county was adjusted for the change in taxable status of an Indian casino there.
- **School district levies** were modeled under the direction of a joint House/Senate/Revenue Dept./Education Dept. working group. The baseline pay 2007 levies were developed to match statewide levy estimates by category developed by the Dept. of Education. Approximately \$74 million of new operating referendum levies that would need to be approved by the voters are assumed; they are distributed using a uniform rate across all districts statewide. Adjustments were made to the baseline levies for legislative changes made during the 2006 session.
- **County levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. Each county’s 2006 general levy plus aid was increased by its three-year average levy plus aid growth rate. General levy amounts were derived by subtracting actual 2007 aid amounts from the levy plus aid projections. The resulting general levy was not allowed to be less than in 2006, nor to exceed the 2006 levy by more than 12%. Each county’s jail and debt service levies were projected separately from the general levy. An additional \$83 million was added to county levies statewide to account for the passing of the federal Deficit Reduction Act of 2005, based on materials provided by and discussions with staff from the Dept. of Human Services, individual counties, and county organizations.
- **City and town levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. The basic methodology applied each jurisdiction’s average growth rate in levy plus aid for the previous three years to its 2006 levy plus aid amount. (Each year, actual levies and paid aid amounts were used, with market value credit reductions treated as subtractions from certified levy amounts.) Levy amounts were derived by subtracting actual 2007 aid amounts from the levy plus aid projections. Levy amounts were not allowed to be less than in payable 2006, nor were they allowed to grow by more than 15%.
- **Special taxing district levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. Generally, special district levies were assumed to grow by the same percentage as they grew this year. Some adjustments were made based on input from public officials in some of the larger jurisdictions. Metro-wide special taxing districts were modeled based upon the levy limits governing each agency, recent trends in levy growth, plus some input from agency officials.
- **The state property tax levy** is assumed to be \$697.3 million; resulting in a commercial-industrial rate of 48.5% and a seasonal-recreational rate of 24.3%.
- **Fiscal disparities** net tax capacities and distribution levies were modeled by the House Research Dept.
- **Tax increment financing (TIF) net tax capacities** were assumed to increase at the same rate in each jurisdiction as the growth in commercial-industrial market values (existing plus new construction).

SIMULATION PARAMETERS

	Baseline	Alternative
Disabled homestead	0.45%	0.45%
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	0.75	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	0.55	0.55
\$500,000 - \$2,200,000	1.0	1.0
>\$2,200,000	1.25	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
Agricultural land & buildings:		
Homestead:		
<\$600,000	0.55	0.55
\$600,000-\$690,000	1.0	0.55
>\$690,000	1.0	1.0
Nonhomestead	1.0	1.0
Credits:		
Homestead:		
Rate	0.4%	0.4%
Maximum	\$304	\$304
Phase-out rate	0.09%	0.09%
Agricultural:		
Rate	0.3%	0.3%
Maximum	\$345	\$345
Phase-out rate	0.05%	0.05%

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Baseline Actual Pay 2006
Alternative Projected Pay 2007: Including 2006 Session

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STATEWIDE

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	279,412,835	304,295,348	24,882,513	8.9	2,982,845	3,264,318	281,473	9.4	1.07	1.07
ResNonHm 1 Exist	19,773,214	22,853,400	3,080,186	15.6	234,510	267,920	33,410	14.2	1.19	1.17
ResNonHm23 Exist	6,885,557	7,973,458	1,087,901	15.8	100,256	114,211	13,955	13.9	1.46	1.43
Apartments Exist	17,249,650	17,806,554	556,904	3.2	258,679	261,900	3,221	1.2	1.50	1.47
Low-Income Apts	1,890,929	1,972,342	81,413	4.3	17,613	18,248	635	3.6	0.93	0.93
Seas Rec: Exist	17,464,901	20,238,590	2,773,689	15.9	174,539	195,383	20,844	11.9	1.00	0.97
Com/Ind Lo Exist	9,059,516	9,495,273	435,758	4.8	235,107	242,841	7,735	3.3	2.60	2.56
Com/Ind Hi Exist	49,425,381	54,355,790	4,930,409	10.0	1,656,379	1,775,730	119,351	7.2	3.35	3.27
Publ U: Elec Gen	1,457,155	1,486,298	29,143	2.0	32,910	33,874	965	2.9	2.26	2.28
Publ U: Other	5,681,264	5,794,861	113,598	2.0	182,478	183,584	1,106	0.6	3.21	3.17
AgHm House Exist	10,879,881	11,969,846	1,089,964	10.0	90,948	103,577	12,630	13.9	0.84	0.87
AgHm Land: Exist	30,645,016	34,619,066	3,974,050	13.0	148,134	166,220	18,086	12.2	0.48	0.48
Ag NonHm: Exist	14,489,147	16,538,882	2,049,735	14.1	129,624	148,220	18,596	14.3	0.89	0.90
Res Hmstd	0	6,165,197	6,165,197	0.0	0	69,738	69,738	0.0	0.00	1.13
All Other NewCon	0	4,952,389	4,952,389	0.0	0	86,641	86,641	0.0	0.00	1.75
Total	464,314,445	520,517,293	56,202,848	12.1	6,244,021	6,932,407	688,386	11.0	1.34	1.33

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Change		Base	Alter	Base	Alter
Total Tax Capacity	5,220,886	5,843,942	623,056	11.9	County	42.60	42.27	0.006	0.006
(-) TIF Tax Capacity	258,522	289,700	31,178	12.1	City/Town	31.64	30.77	0.066	0.065
(-) FD Contrib Tax Cap	275,690	303,256	27,566	10.0	School District	22.14	21.96	1.319	1.406
(=) Taxable Tax Capacity	4,686,674	5,250,986	564,312	12.0	Special District	4.61	4.30	0.000	0.000
FD Distrib Tax Cap	275,701	303,255	27,554	10.0	Total	101.00	99.30	1.391	1.477

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GREATER MINNESOTA

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	88,932,025	96,926,448	7,994,423	9.0	886,135	996,781	110,646	12.5	1.00	1.03
ResNonHm 1 Exist	6,920,135	7,716,912	796,777	11.5	81,668	92,181	10,512	12.9	1.18	1.19
ResNonHm23 Exist	2,125,172	2,361,579	236,407	11.1	30,974	34,760	3,786	12.2	1.46	1.47
Apartments Exist	3,165,344	3,432,771	267,427	8.4	49,193	54,211	5,018	10.2	1.55	1.58
Low-Income Apts	720,879	780,875	59,995	8.3	7,080	7,806	726	10.2	0.98	1.00
Seas Rec: Exist	17,043,680	19,776,203	2,732,522	16.0	169,676	190,121	20,445	12.0	1.00	0.96
Com/Ind Lo Exist	5,208,676	5,410,507	201,832	3.9	136,544	141,395	4,851	3.6	2.62	2.61
Com/Ind Hi Exist	10,854,218	11,530,850	676,631	6.2	364,826	384,930	20,104	5.5	3.36	3.34
Publ U: Elec Gen	1,205,636	1,229,748	24,113	2.0	27,171	28,194	1,023	3.8	2.25	2.29
Publ U: Other	3,476,966	3,546,477	69,512	2.0	109,336	111,142	1,806	1.7	3.14	3.13
AgHm House Exist	9,612,642	10,602,607	989,965	10.3	79,747	91,412	11,664	14.6	0.83	0.86
AgHm Land: Exist	29,209,432	32,966,319	3,756,887	12.9	142,395	159,761	17,366	12.2	0.49	0.48
Ag NonHm: Exist	13,460,337	15,352,060	1,891,724	14.1	120,414	137,876	17,462	14.5	0.89	0.90
Res Hmstd	0	2,873,989	2,873,989	0.0	0	32,284	32,284	0.0	0.00	1.12
All Other NewCon	0	2,197,633	2,197,633	0.0	0	34,001	34,001	0.0	0.00	1.55
Total	191,935,141	216,704,978	24,769,837	12.9	2,205,160	2,496,852	291,693	13.2	1.15	1.15

Tax Base

Tax Rates

	Taxable Market				Pctg Chng		Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng			Base	Alter	Base	Alter
Total Tax Capacity	2,006,275	2,250,832	244,558	12.2	County	50.79	50.68	0.003	0.003	
(-) TIF Tax Capacity	48,616	52,878	4,262	8.8	City/Town	29.01	28.44	0.013	0.012	
(-) FD Contrib Tax Cap	2,626	3,032	406	15.4	School District	20.25	20.74	1.066	1.239	
(=) Taxable Tax Capacity	1,955,033	2,194,923	239,890	12.3	Special District	1.60	1.52	0.000	0.000	
FD Distrib Tax Cap	2,637	3,032	394	15.0	Total	101.65	101.38	1.082	1.254	

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	93,300	101,700	9.0	761	878	117	15.3	0.815	0.863	
Res Hmstd: Avg Val	139,900	152,500	9.0	1,327	1,502	175	13.2	0.948	0.985	
Res Hmstd: Hi Val	186,400	203,200	9.0	1,892	2,125	233	12.3	1.014	1.045	
Res Hmstd: Ex-Hi Val	279,700	304,800	9.0	3,025	3,374	349	11.5	1.081	1.107	
Apartment (Mkt rate)	300,000	325,300	8.4	4,137	4,530	394	9.5	1.378	1.392	
Seas Rec: Lo Val	100,000	116,000	16.0	1,180	1,347	168	14.2	1.179	1.161	
Seas Rec: Hi Val	300,000	348,100	16.0	3,813	4,265	452	11.9	1.271	1.225	
Comm/Ind: Lo Val	150,000	159,400	6.3	3,593	3,853	259	7.2	2.395	2.416	
Comm/Ind: Med Val	300,000	318,700	6.2	8,330	8,826	496	6.0	2.776	2.769	
Comm/Ind: Hi Val	1,000,000	1,062,300	6.2	30,435	32,039	1,605	5.3	3.043	3.016	

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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	190,480,810	207,368,900	16,888,090	8.9	2,096,710	2,267,538	170,828	8.1	1.10	1.09
ResNonHm 1 Exist	12,853,079	15,136,488	2,283,409	17.8	152,841	175,739	22,898	15.0	1.19	1.16
ResNonHm23 Exist	4,760,385	5,611,879	851,493	17.9	69,281	79,451	10,169	14.7	1.46	1.42
Apartments Exist	14,084,305	14,373,783	289,478	2.1	209,486	207,689	-1,797	-0.9	1.49	1.44
Low-Income Apts	1,170,050	1,191,468	21,418	1.8	10,533	10,443	-90	-0.9	0.90	0.88
Seas Rec: Exist	421,221	462,388	41,167	9.8	4,863	5,262	399	8.2	1.15	1.14
Com/Ind Lo Exist	3,850,840	4,084,766	233,926	6.1	98,563	101,447	2,884	2.9	2.56	2.48
Com/Ind Hi Exist	38,571,162	42,824,940	4,253,777	11.0	1,291,553	1,390,800	99,247	7.7	3.35	3.25
Publ U: Elec Gen	251,519	256,550	5,030	2.0	5,739	5,680	-59	-1.0	2.28	2.21
Publ U: Other	2,204,298	2,248,384	44,086	2.0	73,142	72,442	-700	-1.0	3.32	3.22
AgHm House Exist	1,267,239	1,367,239	100,000	7.9	11,201	12,166	965	8.6	0.88	0.89
AgHm Land: Exist	1,435,585	1,652,747	217,162	15.1	5,739	6,459	720	12.6	0.40	0.39
Ag NonHm: Exist	1,028,810	1,186,821	158,011	15.4	9,210	10,344	1,134	12.3	0.90	0.87
Res Hmstd	0	3,291,207	3,291,207	0.0	0	37,455	37,455	0.0	0.00	1.14
All Other NewCon	0	2,754,756	2,754,756	0.0	0	52,640	52,640	0.0	0.00	1.91
Total	272,379,304	303,812,314	31,433,010	11.5	4,038,861	4,435,554	396,693	9.8	1.48	1.46

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	3,214,611	3,593,109	378,498	11.8	County	36.74	36.24	0.008	0.007
(-) TIF Tax Capacity	209,906	236,822	26,916	12.8	City/Town	33.52	32.44	0.091	0.091
(-) FD Contrib Tax Cap	273,064	300,224	27,160	9.9	School District	23.49	22.83	1.444	1.489
(=) Taxable Tax Capacity	2,731,641	3,056,063	324,422	11.9	Special District	6.77	6.30	0.000	0.000
FD Distrib Tax Cap	273,064	300,224	27,160	9.9	Total	100.52	97.80	1.544	1.588

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	166,400	181,200	8.9	1,707	1,850	144	8.4	1.025	1.021	
Res Hmstd: Avg Val	249,400	271,500	8.9	2,744	2,958	214	7.8	1.100	1.089	
Res Hmstd: Hi Val	332,500	362,000	8.9	3,783	4,068	286	7.6	1.137	1.123	
Res Hmstd: Ex-Hi Val	498,900	543,100	8.9	5,785	6,279	494	8.5	1.159	1.156	
Apartment (Mkt rate)	300,000	306,200	2.1	4,233	4,229	-3	-0.1	1.410	1.381	
Comm/Ind: Lo Val	150,000	166,500	11.0	3,786	4,211	425	11.2	2.523	2.529	
Comm/Ind: Med Val	300,000	333,100	11.0	8,756	9,572	816	9.3	2.918	2.873	
Comm/Ind: Hi Val	1,000,000	1,110,300	11.0	31,952	34,583	2,631	8.2	3.195	3.114	

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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	4,198,413	4,544,221	345,808	8.2	49,937	55,523	5,587	11.2	1.19	1.22
ResNonHm 1 Exist	346,856	390,553	43,697	12.6	4,850	5,515	665	13.7	1.40	1.41
ResNonHm23 Exist	117,831	131,381	13,551	11.5	1,899	2,137	238	12.6	1.61	1.63
Apartments Exist	316,280	348,074	31,794	10.1	5,263	5,858	596	11.3	1.66	1.68
Low-Income Apts	81,812	89,763	7,951	9.7	888	986	98	11.0	1.09	1.10
Seas Rec: Exist	133,420	154,504	21,084	15.8	1,689	1,914	225	13.3	1.27	1.24
Com/Ind Lo Exist	529,973	546,818	16,845	3.2	14,640	15,043	403	2.8	2.76	2.75
Com/Ind Hi Exist	803,554	842,053	38,499	4.8	25,438	26,495	1,057	4.2	3.17	3.15
Publ U: Elec Gen	20,926	21,345	419	2.0	423	427	5	1.1	2.02	2.00
Publ U: Other	94,279	96,164	1,886	2.0	3,421	3,471	50	1.5	3.63	3.61
AgHm House Exist	17,162	18,316	1,154	6.7	206	226	19	9.3	1.20	1.23
AgHm Land: Exist	30,169	34,166	3,997	13.2	215	240	26	11.9	0.71	0.70
Ag NonHm: Exist	31,517	35,821	4,304	13.7	422	481	59	14.1	1.34	1.34
Res Hmstd	0	136,908	136,908	0.0	0	1,815	1,815	0.0	0.00	1.33
All Other NewCon	0	90,547	90,547	0.0	0	1,841	1,841	0.0	0.00	2.03
Total	6,722,191	7,480,634	758,442	11.3	109,289	121,973	12,684	11.6	1.63	1.63

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	79,751	88,265	8,514	10.7		County	56.86	57.18	0.000	0.000
(-) TIF Tax Capacity	4,256	4,552	296	7.0		City/Town	48.46	47.31	0.039	0.039
(-) FD Contrib Tax Cap	0	0	0	0.0		School District	22.31	23.08	1.053	1.215
(=) Taxable Tax Capacity	75,495	83,713	8,218	10.9		Special District	3.34	3.32	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0		Total	130.97	130.88	1.093	1.254

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	62,000	67,100	5,100	8.2	632	694	62	9.8	1.018	1.034
Res Hmstd: Avg Val	93,000	100,700	7,700	8.3	1,031	1,162	132	12.8	1.108	1.154
Res Hmstd: Hi Val	123,900	134,100	10,200	8.2	1,497	1,672	174	11.6	1.208	1.246
Res Hmstd: Ex-Hi Val	185,900	201,200	15,300	8.2	2,433	2,694	262	10.8	1.308	1.339
Apartment (Mkt rate)	300,000	330,200	30,200	10.1	5,239	5,816	577	11.0	1.746	1.761
Comm/Ind: Lo Val	150,000	157,200	7,200	4.8	4,254	4,490	236	5.5	2.836	2.856
Comm/Ind: Med Val	300,000	314,400	14,400	4.8	9,872	10,325	453	4.6	3.290	3.284
Comm/Ind: Hi Val	1,000,000	1,047,900	47,900	4.8	36,089	37,551	1,463	4.1	3.608	3.583

House Research

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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	4,726,353	5,257,429	531,076	11.2	38,902	44,876	5,974	15.4	0.82	0.85
ResNonHm 1 Exist	301,356	332,564	31,208	10.4	3,049	3,417	368	12.1	1.01	1.03
ResNonHm23 Exist	98,555	108,354	9,799	9.9	1,129	1,257	128	11.3	1.15	1.16
Apartments Exist	9,357	10,116	758	8.1	97	106	9	9.0	1.04	1.05
Low-Income Apts	59	68	9	15.0	0	0	0	10.4	0.67	0.64
Seas Rec: Exist	3,050,400	3,505,957	455,557	14.9	29,710	33,035	3,325	11.2	0.97	0.94
Com/Ind Lo Exist	134,387	143,483	9,097	6.8	2,985	3,148	163	5.5	2.22	2.19
Com/Ind Hi Exist	132,451	139,119	6,668	5.0	3,976	4,141	165	4.1	3.00	2.98
Publ U: Elec Gen	369	376	7	2.0	5	5	0	-1.0	1.37	1.33
Publ U: Other	447,289	456,234	8,946	2.0	13,696	13,929	233	1.7	3.06	3.05
AgHm House Exist	1,302,748	1,438,862	136,114	10.4	10,823	12,395	1,572	14.5	0.83	0.86
AgHm Land: Exist	4,568,280	5,172,279	603,999	13.2	23,105	26,130	3,025	13.1	0.51	0.51
Ag NonHm: Exist	2,594,386	2,949,694	355,308	13.7	24,988	28,627	3,639	14.6	0.96	0.97
Res Hmstd	0	170,501	170,501	0.0	0	1,598	1,598	0.0	0.00	0.94
All Other NewCon	0	186,488	186,488	0.0	0	1,776	1,776	0.0	0.00	0.95
Total	17,365,990	19,871,525	2,505,536	14.4	152,467	174,442	21,975	14.4	0.88	0.88

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	162,964	185,304	22,340	13.7	County	53.67	53.51	0.000	0.000
(-) TIF Tax Capacity	52	59	7	13.1	City/Town	14.85	14.03	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.50	18.35	1.133	1.295
(=) Taxable Tax Capacity	162,912	185,245	22,333	13.7	Special District	3.37	3.28	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	89.38	89.18	1.133	1.295

**Tax Burdens on
Hypothetical**

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base
Res Hmstd: Lo Val	100,100	111,300	11.2	726	864	139	19.1	0.725	0.776
Res Hmstd: Avg Val	150,100	167,000	11.3	1,274	1,483	209	16.4	0.849	0.888
Res Hmstd: Hi Val	200,100	222,600	11.2	1,823	2,101	278	15.3	0.910	0.943
Res Hmstd: Ex-Hi Val	300,200	333,900	11.2	2,921	3,338	417	14.3	0.973	0.999
Seas Rec: Lo Val	100,000	114,900	14.9	1,057	1,193	136	12.9	1.057	1.038
Seas Rec: Hi Val	300,000	344,800	14.9	3,445	3,803	358	10.4	1.148	1.102
Comm/Ind: Lo Val	150,000	157,600	5.1	3,325	3,510	185	5.6	2.216	2.226
Comm/Ind: Med Val	300,000	315,100	5.0	7,701	8,049	348	4.5	2.566	2.554
Comm/Ind: Hi Val	1,000,000	1,050,300	5.0	28,123	29,236	1,113	4.0	2.812	2.783

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	3,243,856	3,561,252	317,396	9.8	32,434	36,359	3,926	12.1	1.00	1.02
ResNonHm 1 Exist	336,894	375,452	38,558	11.4	4,116	4,655	539	13.1	1.22	1.24
ResNonHm23 Exist	126,777	141,429	14,652	11.6	1,877	2,128	251	13.4	1.48	1.50
Apartments Exist	156,446	165,916	9,470	6.1	2,498	2,709	211	8.4	1.60	1.63
Low-Income Apts	62,710	65,850	3,140	5.0	642	690	48	7.4	1.02	1.05
Seas Rec: Exist	1,573,977	1,829,653	255,676	16.2	16,442	18,475	2,033	12.4	1.04	1.01
Com/Ind Lo Exist	453,394	474,461	21,068	4.6	11,954	12,430	477	4.0	2.64	2.62
Com/Ind Hi Exist	855,817	917,985	62,168	7.3	28,781	30,348	1,568	5.4	3.36	3.31
Publ U: Elec Gen	1,101	1,123	22	2.0	31	31	0	0.8	2.81	2.77
Publ U: Other	77,916	79,474	1,558	2.0	2,744	2,788	44	1.6	3.52	3.51
AgHm House Exist	26,567	29,901	3,334	12.6	274	313	39	14.3	1.03	1.05
AgHm Land: Exist	30,242	34,894	4,652	15.4	131	151	20	15.4	0.43	0.43
Ag NonHm: Exist	35,921	40,861	4,939	13.8	349	390	41	11.8	0.97	0.95
Res Hmstd	0	91,865	91,865	0.0	0	994	994	0.0	0.00	1.08
All Other NewCon	0	140,291	140,291	0.0	0	2,439	2,439	0.0	0.00	1.74
Total	6,981,619	7,950,409	968,789	13.9	102,273	114,902	12,628	12.3	1.46	1.45

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	82,367	93,512	11,145	13.5	County	45.14	44.17	0.000	0.000
(-) TIF Tax Capacity	3,181	3,578	397	12.5	City/Town	40.02	39.62	0.011	0.011
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.24	20.00	0.775	0.919
(=) Taxable Tax Capacity	79,185	89,934	10,749	13.6	Special District	0.85	0.75	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	106.24	104.54	0.786	0.929

**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	79,900	87,700	7,800	9.8	611	705	94	15.3	0.764	0.803
Res Hmstd: Avg Val	119,800	131,500	11,700	9.8	1,102	1,243	141	12.7	0.920	0.945
Res Hmstd: Hi Val	159,700	175,300	15,600	9.8	1,594	1,781	187	11.8	0.997	1.015
Res Hmstd: Ex-Hi Val	239,600	263,000	23,400	9.8	2,577	2,858	281	10.9	1.075	1.086
Apartment (Mkt rate)	300,000	318,200	18,200	6.1	4,220	4,454	234	5.5	1.406	1.399
Comm/Ind: Lo Val	150,000	160,900	10,900	7.3	3,652	3,925	273	7.5	2.434	2.439
Comm/Ind: Med Val	300,000	321,800	21,800	7.3	8,482	8,998	516	6.1	2.827	2.796
Comm/Ind: Hi Val	1,000,000	1,072,600	72,600	7.3	31,022	32,667	1,645	5.3	3.102	3.045

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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	5,516,053	6,171,379	655,325	11.9	43,545	50,258	6,713	15.4	0.79	0.81
ResNonHm 1 Exist	399,013	445,230	46,217	11.6	3,899	4,407	508	13.0	0.98	0.99
ResNonHm23 Exist	89,799	99,563	9,764	10.9	1,070	1,199	129	12.1	1.19	1.20
Apartments Exist	12,474	13,549	1,074	8.6	148	163	15	10.3	1.18	1.20
Low-Income Apts	760	850	90	11.8	8	10	2	19.3	1.06	1.14
Seas Rec: Exist	4,723,593	5,514,168	790,575	16.7	43,047	48,853	5,806	13.5	0.91	0.89
Com/Ind Lo Exist	173,659	182,254	8,595	4.9	3,659	3,790	131	3.6	2.11	2.08
Com/Ind Hi Exist	135,384	145,813	10,429	7.7	3,675	3,892	217	5.9	2.71	2.67
Publ U: Elec Gen	3,575	3,646	71	2.0	79	77	-2	-2.2	2.21	2.12
Publ U: Other	353,637	360,710	7,073	2.0	11,058	11,240	182	1.6	3.13	3.12
AgHm House Exist	970,455	1,082,267	111,812	11.5	8,569	9,822	1,253	14.6	0.88	0.91
AgHm Land: Exist	1,615,757	1,842,304	226,548	14.0	7,018	8,139	1,121	16.0	0.43	0.44
Ag NonHm: Exist	774,228	898,937	124,709	16.1	7,568	8,853	1,285	17.0	0.98	0.98
Res Hmstd	0	185,206	185,206	0.0	0	1,743	1,743	0.0	0.00	0.94
All Other NewCon	0	204,969	204,969	0.0	0	2,017	2,017	0.0	0.00	0.98
Total	14,768,388	17,150,845	2,382,457	16.1	133,341	154,463	21,122	15.8	0.90	0.90

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	146,753	169,981	23,228	15.8	County	48.64	47.99	0.000	0.000
(-) TIF Tax Capacity	34	36	2	7.4	City/Town	14.78	13.88	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.99	21.61	0.756	0.923
(=) Taxable Tax Capacity	146,719	169,945	23,226	15.8	Special District	0.87	0.84	0.000	0.000
FD Distrib Tax Cap	0	0	0	15.0	Total	85.28	84.34	0.756	0.923

**Tax Burdens on
Hypothetical**

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base
Res Hmstd: Lo Val	102,200	114,300	11.8	668	800	131	19.7	0.654	0.699
Res Hmstd: Avg Val	153,200	171,400	11.9	1,188	1,386	198	16.6	0.775	0.808
Res Hmstd: Hi Val	204,200	228,500	11.9	1,707	1,971	264	15.5	0.836	0.862
Res Hmstd: Ex-Hi Val	306,400	342,800	11.9	2,748	3,144	395	14.4	0.896	0.917
Seas Rec: Lo Val	100,000	116,700	16.7	1,016	1,157	141	13.9	1.016	0.991
Seas Rec: Hi Val	300,000	350,200	16.7	3,322	3,695	373	11.2	1.107	1.054
Comm/Ind: Lo Val	150,000	161,600	7.7	3,176	3,445	269	8.5	2.117	2.131
Comm/Ind: Med Val	300,000	323,100	7.7	7,373	7,882	510	6.9	2.457	2.439
Comm/Ind: Hi Val	1,000,000	1,077,000	7.7	26,957	28,598	1,640	6.1	2.695	2.655

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	2,259,977	2,417,995	158,018	7.0	17,972	21,294	3,322	18.5	0.80	0.88
ResNonHm 1 Exist	205,973	229,999	24,026	11.7	2,975	3,453	478	16.1	1.44	1.50
ResNonHm23 Exist	53,061	58,791	5,730	10.8	942	1,080	138	14.7	1.77	1.84
Apartments Exist	87,352	88,946	1,594	1.8	1,601	1,685	83	5.2	1.83	1.89
Low-Income Apts	35,828	36,778	950	2.7	399	424	25	6.3	1.11	1.15
Seas Rec: Exist	199,063	230,713	31,649	15.9	2,508	2,803	296	11.8	1.26	1.22
Com/Ind Lo Exist	289,454	303,356	13,902	4.8	8,433	8,925	493	5.8	2.91	2.94
Com/Ind Hi Exist	363,804	380,157	16,353	4.5	14,005	14,659	654	4.7	3.85	3.86
Publ U: Elec Gen	186,001	189,721	3,720	2.0	3,963	4,088	125	3.2	2.13	2.15
Publ U: Other	107,662	109,815	2,153	2.0	3,712	3,812	101	2.7	3.45	3.47
AgHm House Exist	5,623	5,858	235	4.2	48	54	6	11.8	0.86	0.92
AgHm Land: Exist	4,269	4,920	651	15.2	14	18	3	22.9	0.34	0.36
Ag NonHm: Exist	47,919	55,766	7,847	16.4	628	747	119	18.9	1.31	1.34
Res Hmstd	0	32,199	32,199	0.0	0	303	303	0.0	0.00	0.94
All Other NewCon	0	34,632	34,632	0.0	0	710	710	0.0	0.00	2.05
Total	3,845,987	4,179,644	333,658	8.7	57,200	64,057	6,857	12.0	1.49	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	46,689	50,433	3,744	8.0	County	53.70	52.45	0.000	0.000
(-) TIF Tax Capacity	1,387	1,466	79	5.7	City/Town	64.77	67.87	0.024	0.024
(-) FD Contrib Tax Cap	1,861	2,165	304	16.3	School District	9.92	10.59	0.829	1.045
(=) Taxable Tax Capacity	43,441	46,802	3,361	7.7	Special District	2.12	2.00	0.000	0.000
FD Distrib Tax Cap	2,074	2,384	310	15.0	Total	130.51	132.91	0.853	1.069

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	54,600	58,400	7.0	226	290	64	28.5	0.413	0.496
Res Hmstd: Avg Val	81,800	87,500	7.0	523	648	124	23.8	0.639	0.740
Res Hmstd: Hi Val	109,100	116,700	7.0	928	1,093	166	17.9	0.850	0.936
Res Hmstd: Ex-Hi Val	163,700	175,100	7.0	1,736	1,985	249	14.3	1.060	1.133
Apartment (Mkt rate)	300,000	305,500	1.8	5,150	5,402	252	4.9	1.716	1.768
Comm/Ind: Lo Val	150,000	156,700	4.5	4,240	4,518	278	6.6	2.826	2.883
Comm/Ind: Med Val	300,000	313,500	4.5	9,850	10,408	558	5.7	3.283	3.319
Comm/Ind: Hi Val	1,000,000	1,045,000	4.5	36,030	37,886	1,855	5.1	3.603	3.625

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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	4,313,881	4,834,576	520,695	12.1	26,842	31,966	5,123	19.1	0.62	0.66
ResNonHm 1 Exist	279,043	318,144	39,101	14.0	2,618	3,009	391	14.9	0.94	0.95
ResNonHm23 Exist	37,011	41,607	4,596	12.4	447	505	59	13.1	1.21	1.21
Apartments Exist	4,775	5,072	296	6.2	56	59	3	5.7	1.17	1.17
Low-Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	3,977,794	4,618,246	640,452	16.1	38,497	43,103	4,606	12.0	0.97	0.93
Com/Ind Lo Exist	79,824	83,662	3,838	4.8	1,815	1,879	64	3.5	2.27	2.25
Com/Ind Hi Exist	128,787	132,949	4,163	3.2	3,947	4,032	85	2.1	3.07	3.03
Publ U: Elec Gen	787	803	16	2.0	15	15	0	1.9	1.92	1.91
Publ U: Other	249,599	254,591	4,992	2.0	7,518	7,681	163	2.2	3.01	3.02
AgHm House Exist	175,904	191,908	16,004	9.1	728	882	154	21.1	0.41	0.46
AgHm Land: Exist	229,483	274,308	44,825	19.5	422	562	140	33.3	0.18	0.20
Ag NonHm: Exist	533,722	626,258	92,536	17.3	4,732	5,477	746	15.8	0.89	0.87
Res Hmstd	0	103,531	103,531	0.0	0	755	755	0.0	0.00	0.73
All Other NewCon	0	114,596	114,596	0.0	0	1,145	1,145	0.0	0.00	1.00
Total	10,010,611	11,600,250	1,589,640	15.9	87,637	101,072	13,435	15.3	0.88	0.87

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	103,245	119,208	15,963	15.5	County	55.76	53.79	0.000	0.000
(-) TIF Tax Capacity	265	285	20	7.7	City/Town	16.17	15.25	0.000	0.000
(-) FD Contrib Tax Cap	765	866	102	13.3	School District	10.31	11.92	0.569	0.763
(=) Taxable Tax Capacity	102,216	118,057	15,841	15.5	Special District	2.30	2.07	0.000	0.000
FD Distrib Tax Cap	563	648	84	15.0	Total	84.54	83.03	0.569	0.763

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base
Res Hmstd: Lo Val	104,100	116,700	12.1	371	501	130	35.1	0.356	0.429
Res Hmstd: Avg Val	156,000	174,800	12.1	886	1,080	194	21.9	0.567	0.617
Res Hmstd: Hi Val	208,000	233,100	12.1	1,402	1,661	259	18.5	0.673	0.712
Res Hmstd: Ex-Hi Val	312,100	349,800	12.1	2,435	2,824	389	16.0	0.780	0.807
Seas Rec: Lo Val	100,000	116,100	16.1	1,009	1,135	127	12.6	1.008	0.978
Seas Rec: Hi Val	300,000	348,300	16.1	3,300	3,628	329	10.0	1.099	1.041
Comm/Ind: Lo Val	150,000	154,800	3.2	3,215	3,295	80	2.5	2.143	2.128
Comm/Ind: Med Val	300,000	309,700	3.2	7,473	7,608	135	1.8	2.491	2.456
Comm/Ind: Hi Val	1,000,000	1,032,300	3.2	27,345	27,730	385	1.4	2.734	2.686

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	4,766,758	5,272,040	505,282	10.6	46,573	51,658	5,085	10.9	0.98	0.98
ResNonHm 1 Exist	456,698	540,906	84,208	18.4	5,134	5,983	849	16.5	1.12	1.11
ResNonHm23 Exist	182,113	214,390	32,277	17.7	2,525	2,904	379	15.0	1.39	1.35
Apartments Exist	254,701	286,510	31,809	12.5	3,534	3,881	347	9.8	1.39	1.35
Low-Income Apts	55,403	62,811	7,408	13.4	469	522	53	11.3	0.85	0.83
Seas Rec: Exist	100,956	113,621	12,664	12.5	1,179	1,286	106	9.0	1.17	1.13
Com/Ind Lo Exist	208,584	211,597	3,013	1.4	5,047	4,958	-89	-1.8	2.42	2.34
Com/Ind Hi Exist	759,639	787,536	27,897	3.7	24,246	24,274	27	0.1	3.19	3.08
Publ U: Elec Gen	475	485	10	2.0	10	10	0	-1.0	2.15	2.09
Publ U: Other	119,814	122,209	2,395	2.0	3,815	3,756	-60	-1.6	3.18	3.07
AgHm House Exist	14,972	15,945	973	6.5	138	148	10	7.2	0.92	0.93
AgHm Land: Exist	14,295	15,814	1,519	10.6	53	58	5	10.2	0.37	0.37
Ag NonHm: Exist	22,580	25,797	3,217	14.2	230	253	24	10.3	1.02	0.98
Res Hmstd	0	88,592	88,592	0.0	0	968	968	0.0	0.00	1.09
All Other NewCon	0	74,601	74,601	0.0	0	1,221	1,221	0.0	0.00	1.64
Total	6,956,989	7,832,854	875,865	12.6	92,954	101,879	8,925	9.6	1.34	1.30

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	80,356	89,834	9,478	11.8	65.10	64.43	0.000	0.000	
(-) TIF Tax Capacity	6,727	7,031	304	4.5	22.58	20.33	0.012	0.000	
(-) FD Contrib Tax Cap	0	0	0	0.0	12.36	11.76	0.767	0.986	
(=) Taxable Tax Capacity	73,630	82,803	9,174	12.5	4.55	4.07	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	104.59	100.59	0.779	0.986

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base
Res Hmstd: Lo Val	104,000	115,000	10.6	890	1,001	111	12.5	0.855	0.870
Res Hmstd: Avg Val	155,900	172,400	10.6	1,520	1,687	167	11.0	0.974	0.978
Res Hmstd: Hi Val	207,800	229,800	10.6	2,150	2,372	223	10.4	1.034	1.032
Res Hmstd: Ex-Hi Val	311,800	344,900	10.6	3,412	3,747	335	9.8	1.094	1.086
Apartment (Mkt rate)	300,000	337,500	12.5	4,156	4,576	421	10.1	1.385	1.355
Comm/Ind: Lo Val	150,000	155,500	3.7	3,614	3,670	57	1.6	2.409	2.360
Comm/Ind: Med Val	300,000	311,000	3.7	8,393	8,458	65	0.8	2.797	2.719
Comm/Ind: Hi Val	1,000,000	1,036,700	3.7	30,696	30,804	108	0.4	3.069	2.971

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	3,377,667	3,752,425	374,758	11.1	40,832	46,765	5,934	14.5	1.21	1.25
ResNonHm 1 Exist	303,904	330,579	26,675	8.8	4,158	4,551	393	9.4	1.37	1.38
ResNonHm23 Exist	88,466	94,088	5,622	6.4	1,521	1,624	104	6.8	1.72	1.73
Apartments Exist	162,082	177,551	15,469	9.5	2,737	3,019	282	10.3	1.69	1.70
Low-Income Apts	46,025	50,307	4,282	9.3	468	517	49	10.5	1.02	1.03
Seas Rec: Exist	69,828	79,095	9,267	13.3	1,076	1,168	92	8.5	1.54	1.48
Com/Ind Lo Exist	283,220	295,620	12,400	4.4	7,894	8,168	274	3.5	2.79	2.76
Com/Ind Hi Exist	514,904	559,283	44,379	8.6	18,774	20,244	1,470	7.8	3.65	3.62
Publ U: Elec Gen	1,102	1,124	22	2.0	31	33	2	6.4	2.85	2.97
Publ U: Other	80,078	81,679	1,602	2.0	2,948	2,985	37	1.3	3.68	3.65
AgHm House Exist	79,120	88,246	9,125	11.5	887	1,018	131	14.8	1.12	1.15
AgHm Land: Exist	60,102	65,393	5,291	8.8	286	314	28	9.7	0.48	0.48
Ag NonHm: Exist	37,350	42,917	5,567	14.9	465	530	65	13.9	1.24	1.23
Res Hmstd	0	149,627	149,627	0.0	0	1,945	1,945	0.0	0.00	1.30
All Other NewCon	0	80,951	80,951	0.0	0	1,640	1,640	0.0	0.00	2.03
Total	5,103,847	5,848,883	745,037	14.6	82,076	94,522	12,446	15.2	1.61	1.62

Tax Base

Tax Rates

	Taxable Market				Pctg Chng		Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng			Base	Alter	Base	Alter
Total Tax Capacity	58,654	66,900	8,245	14.1		County	58.33	57.21	0.009	0.007
(-) TIF Tax Capacity	2,524	2,802	278	11.0		City/Town	44.43	44.27	0.024	0.023
(-) FD Contrib Tax Cap	0	0	0	0.0		School District	25.46	26.79	0.658	0.844
(=) Taxable Tax Capacity	56,131	64,098	7,967	14.2		Special District	0.99	0.95	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0		Total	129.21	129.23	0.691	0.874

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	99,100	110,100	11.1	1,066	1,246	180	16.9	1.075	1.131	
Res Hmstd: Avg Val	148,600	165,100	11.1	1,784	2,054	270	15.1	1.200	1.244	
Res Hmstd: Hi Val	198,100	220,100	11.1	2,502	2,862	360	14.4	1.263	1.300	
Res Hmstd: Ex-Hi Val	297,200	330,200	11.1	3,940	4,481	540	13.7	1.325	1.356	
Apartment (Mkt rate)	300,000	328,600	9.5	5,053	5,595	543	10.7	1.684	1.702	
Comm/Ind: Lo Val	150,000	162,900	8.6	4,154	4,598	444	10.7	2.769	2.822	
Comm/Ind: Med Val	300,000	325,900	8.6	9,659	10,533	874	9.0	3.219	3.231	
Comm/Ind: Hi Val	1,000,000	1,086,200	8.6	35,347	38,213	2,866	8.1	3.534	3.518	

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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	5,134,732	5,729,579	594,847	11.6	50,329	57,239	6,910	13.7	0.98	1.00
ResNonHm 1 Exist	389,586	436,388	46,802	12.0	4,233	4,724	490	11.6	1.09	1.08
ResNonHm23 Exist	104,333	115,175	10,843	10.4	1,425	1,571	145	10.2	1.37	1.36
Apartments Exist	4,156	4,437	280	6.7	54	58	4	7.0	1.30	1.30
Low-Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	1,388,933	1,613,904	224,971	16.2	15,727	17,262	1,535	9.8	1.13	1.07
Com/Ind Lo Exist	92,412	96,902	4,490	4.9	2,180	2,239	59	2.7	2.36	2.31
Com/Ind Hi Exist	66,355	71,029	4,674	7.0	2,063	2,167	105	5.1	3.11	3.05
Publ U: Elec Gen	9,747	9,941	195	2.0	235	242	7	2.9	2.41	2.43
Publ U: Other	157,093	160,235	3,142	2.0	5,162	5,215	53	1.0	3.29	3.25
AgHm House Exist	1,140,984	1,266,412	125,428	11.0	10,321	11,664	1,343	13.0	0.90	0.92
AgHm Land: Exist	1,076,803	1,204,060	127,257	11.8	4,010	4,430	420	10.5	0.37	0.37
Ag NonHm: Exist	444,958	518,427	73,469	16.5	4,525	5,124	598	13.2	1.02	0.99
Res Hmstd	0	169,457	169,457	0.0	0	1,821	1,821	0.0	0.00	1.07
All Other NewCon	0	133,914	133,914	0.0	0	1,413	1,413	0.0	0.00	1.06
Total	10,010,091	11,529,858	1,519,767	15.2	100,264	115,167	14,903	14.9	1.00	1.00

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	98,359	113,097	14,739	15.0	County	59.02 57.53	0.019	0.017
(-) TIF Tax Capacity	86	90	3	3.8	City/Town	17.70 16.86	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.19 24.48	0.674	0.851
(=) Taxable Tax Capacity	98,272	113,008	14,736	15.0	Special District	0.83 0.77	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	101.74 99.64	0.693	0.868

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base
Res Hmstd: Lo Val	116,100	129,500	11.5	994	1,147	153	15.4	0.855	0.885
Res Hmstd: Avg Val	174,000	194,200	11.6	1,675	1,906	231	13.8	0.962	0.981
Res Hmstd: Hi Val	232,000	258,900	11.6	2,357	2,665	308	13.0	1.016	1.029
Res Hmstd: Ex-Hi Val	348,000	388,300	11.6	3,722	4,183	461	12.4	1.069	1.077
Seas Rec: Lo Val	100,000	116,200	16.2	1,181	1,330	149	12.6	1.180	1.144
Seas Rec: Hi Val	300,000	348,600	16.2	3,816	4,211	395	10.4	1.271	1.207
Comm/Ind: Lo Val	150,000	160,600	7.1	3,537	3,785	248	7.0	2.357	2.356
Comm/Ind: Med Val	300,000	321,100	7.0	8,218	8,678	460	5.6	2.739	2.702
Comm/Ind: Hi Val	1,000,000	1,070,400	7.0	30,062	31,520	1,458	4.8	3.006	2.944

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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	11,163,079	12,122,192	959,114	8.6	123,075	134,749	11,674	9.5	1.10	1.11
ResNonHm 1 Exist	857,593	967,288	109,695	12.8	10,490	11,736	1,246	11.9	1.22	1.21
ResNonHm23 Exist	369,738	420,485	50,746	13.7	5,488	6,196	708	12.9	1.48	1.47
Apartments Exist	756,402	812,332	55,930	7.4	11,424	12,317	892	7.8	1.51	1.52
Low-Income Apts	143,522	156,916	13,394	9.3	1,320	1,447	127	9.6	0.92	0.92
Seas Rec: Exist	78,782	89,206	10,423	13.2	1,027	1,135	107	10.4	1.30	1.27
Com/Ind Lo Exist	646,068	679,979	33,911	5.2	16,703	17,314	611	3.7	2.59	2.55
Com/Ind Hi Exist	2,220,208	2,455,956	235,748	10.6	74,418	80,781	6,364	8.6	3.35	3.29
Publ U: Elec Gen	621,314	633,740	12,426	2.0	13,377	13,852	475	3.5	2.15	2.19
Publ U: Other	380,410	388,018	7,608	2.0	12,430	12,527	97	0.8	3.27	3.23
AgHm House Exist	134,263	139,441	5,178	3.9	1,478	1,527	48	3.3	1.10	1.09
AgHm Land: Exist	117,303	125,372	8,069	6.9	527	557	30	5.7	0.45	0.44
Ag NonHm: Exist	115,153	132,656	17,503	15.2	1,249	1,391	142	11.4	1.08	1.05
Res Hmstd	0	569,303	569,303	0.0	0	6,694	6,694	0.0	0.00	1.18
All Other NewCon	0	295,561	295,561	0.0	0	6,019	6,019	0.0	0.00	2.04
Total	17,603,835	19,988,444	2,384,609	13.5	273,007	308,242	35,235	12.9	1.55	1.54

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	213,474	241,515	28,041	13.1	County	42.53	42.29	0.000	0.000
(-) TIF Tax Capacity	12,383	14,097	1,714	13.8	City/Town	39.26	39.27	0.025	0.024
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.71	25.29	1.104	1.266
(=) Taxable Tax Capacity	201,091	227,418	26,327	13.1	Special District	2.02	1.95	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	110.52	108.79	1.128	1.290

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base
Res Hmstd: Lo Val	114,200	124,000	8.6	1,121	1,248	127	11.3	0.981	1.006
Res Hmstd: Avg Val	171,300	186,000	8.6	1,868	2,059	190	10.2	1.090	1.106
Res Hmstd: Hi Val	228,300	247,900	8.6	2,614	2,868	254	9.7	1.144	1.156
Res Hmstd: Ex-Hi Val	342,600	372,000	8.6	4,109	4,489	381	9.3	1.199	1.206
Apartment (Mkt rate)	300,000	322,200	7.4	4,483	4,797	314	7.0	1.494	1.488
Comm/Ind: Lo Val	150,000	165,900	10.6	3,799	4,252	452	11.9	2.532	2.562
Comm/Ind: Med Val	300,000	331,900	10.6	8,809	9,686	877	10.0	2.936	2.918
Comm/Ind: Hi Val	1,000,000	1,106,200	10.6	32,187	35,034	2,847	8.8	3.218	3.167

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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	6,266,719	6,917,810	651,091	10.4	56,158	63,360	7,203	12.8	0.90	0.92
ResNonHm 1 Exist	373,589	429,205	55,616	14.9	3,681	4,231	550	14.9	0.99	0.99
ResNonHm23 Exist	129,610	147,207	17,597	13.6	1,584	1,789	205	13.0	1.22	1.22
Apartments Exist	3,954	4,286	332	8.4	46	51	4	8.8	1.18	1.18
Low-Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	805,744	945,291	139,547	17.3	8,227	9,328	1,102	13.4	1.02	0.99
Com/Ind Lo Exist	140,457	150,191	9,734	6.9	3,069	3,224	155	5.1	2.18	2.15
Com/Ind Hi Exist	147,652	166,066	18,414	12.5	4,157	4,583	426	10.2	2.82	2.76
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	165,803	169,119	3,316	2.0	4,852	4,892	40	0.8	2.93	2.89
AgHm House Exist	1,362,421	1,486,052	123,631	9.1	11,638	13,055	1,418	12.2	0.85	0.88
AgHm Land: Exist	1,604,896	1,741,811	136,916	8.5	6,400	6,841	440	6.9	0.40	0.39
Ag NonHm: Exist	396,346	453,155	56,809	14.3	3,565	4,015	451	12.6	0.90	0.89
Res Hmstd	0	200,456	200,456	0.0	0	1,993	1,993	0.0	0.00	0.99
All Other NewCon	0	115,527	115,527	0.0	0	1,255	1,255	0.0	0.00	1.09
Total	11,397,189	12,926,176	1,528,987	13.4	103,376	118,617	15,241	14.7	0.91	0.92

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	111,342	126,325	14,983	13.5		County	43.14	43.07	0.000	0.000
(-) TIF Tax Capacity	198	222	24	12.4		City/Town	18.25	17.39	0.005	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0		School District	26.12	25.89	0.962	1.144
(=) Taxable Tax Capacity	111,145	126,103	14,958	13.5		Special District	1.22	1.14	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0		Total	88.72	87.49	0.967	1.144

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	143,400	158,300	14,900	10.4	1,168	1,336	169	14.4	0.814	0.844
Res Hmstd: Avg Val	215,000	237,300	22,300	10.4	1,936	2,189	252	13.0	0.900	0.922
Res Hmstd: Hi Val	286,600	316,400	29,800	10.4	2,705	3,043	337	12.5	0.943	0.961
Res Hmstd: Ex-Hi Val	430,000	474,700	44,700	10.4	4,231	4,696	466	11.0	0.983	0.989
Seas Rec: Lo Val	100,000	117,300	17,300	17.3	1,050	1,201	150	14.3	1.050	1.023
Seas Rec: Hi Val	300,000	352,000	52,000	17.3	3,425	3,825	400	11.7	1.141	1.086
Comm/Ind: Lo Val	150,000	168,700	18,700	12.5	3,285	3,760	475	14.5	2.189	2.228
Comm/Ind: Med Val	300,000	337,400	37,400	12.5	7,616	8,539	923	12.1	2.538	2.530
Comm/Ind: Hi Val	1,000,000	1,124,700	124,700	12.5	27,830	30,843	3,014	10.8	2.782	2.742

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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	4,617,817	4,914,289	296,472	6.4	59,270	65,238	5,968	10.1	1.28	1.33
ResNonHm 1 Exist	345,095	379,605	34,510	10.0	5,396	6,061	665	12.3	1.56	1.60
ResNonHm23 Exist	81,690	88,467	6,777	8.3	1,499	1,655	156	10.4	1.84	1.87
Apartments Exist	256,392	271,175	14,783	5.8	4,748	5,126	378	8.0	1.85	1.89
Low-Income Apts	63,600	66,838	3,238	5.1	722	774	52	7.2	1.14	1.16
Seas Rec: Exist	19,571	22,463	2,892	14.8	341	383	42	12.2	1.74	1.70
Com/Ind Lo Exist	542,980	554,720	11,740	2.2	16,408	16,780	372	2.3	3.02	3.02
Com/Ind Hi Exist	754,256	778,186	23,930	3.2	29,305	30,287	982	3.4	3.89	3.89
Publ U: Elec Gen	3,887	3,965	78	2.0	102	108	6	5.5	2.63	2.72
Publ U: Other	75,299	76,805	1,506	2.0	3,061	3,129	68	2.2	4.06	4.07
AgHm House Exist	19,905	21,088	1,183	5.9	270	294	24	8.8	1.36	1.39
AgHm Land: Exist	45,694	52,092	6,398	14.0	395	446	51	12.9	0.86	0.86
Ag NonHm: Exist	50,273	55,668	5,395	10.7	743	833	89	12.0	1.48	1.50
Res Hmstd	0	90,064	90,064	0.0	0	1,288	1,288	0.0	0.00	1.43
All Other NewCon	0	74,080	74,080	0.0	0	2,106	2,106	0.0	0.00	2.84
Total	6,876,460	7,449,505	573,045	8.3	122,262	134,508	12,246	10.0	1.78	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	80,292	86,774	6,482	8.1	County	56.31	56.44	0.025	0.023	
(-) TIF Tax Capacity	3,772	4,038	265	7.0	City/Town	61.66	61.47	0.032	0.033	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.90	21.05	1.378	1.581	
(=) Taxable Tax Capacity	76,520	82,736	6,217	8.1	Special District	1.71	1.66	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	139.58	140.62	1.435	1.637	

**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	56,300	59,900	3,600	6.4	641	701	59	9.2	1.139	1.169
Res Hmstd: Avg Val	84,300	89,700	5,400	6.4	1,001	1,116	115	11.5	1.187	1.244
Res Hmstd: Hi Val	112,400	119,600	7,200	6.4	1,459	1,613	154	10.5	1.298	1.348
Res Hmstd: Ex-Hi Val	168,700	179,500	10,800	6.4	2,376	2,607	231	9.7	1.408	1.452
Apartment (Mkt rate)	300,000	317,300	17,300	5.8	5,665	6,096	432	7.6	1.888	1.921
Comm/Ind: Lo Val	150,000	154,800	4,800	3.2	4,499	4,689	189	4.2	2.999	3.028
Comm/Ind: Med Val	300,000	309,500	9,500	3.2	10,427	10,791	364	3.5	3.475	3.486
Comm/Ind: Hi Val	1,000,000	1,031,700	31,700	3.2	38,089	39,280	1,191	3.1	3.808	3.807

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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	2,537,835	2,846,141	308,306	12.1	23,435	27,111	3,676	15.7	0.92	0.95
ResNonHm 1 Exist	246,576	268,360	21,784	8.8	2,631	2,896	265	10.1	1.07	1.08
ResNonHm23 Exist	38,449	41,719	3,270	8.5	509	555	46	9.0	1.32	1.33
Apartments Exist	3,643	3,776	133	3.7	43	45	2	5.6	1.17	1.20
Low-Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	513,730	598,210	84,480	16.4	5,990	6,701	711	11.9	1.17	1.12
Com/Ind Lo Exist	104,013	109,058	5,046	4.9	2,388	2,479	91	3.8	2.30	2.27
Com/Ind Hi Exist	132,200	135,444	3,245	2.5	3,848	3,916	68	1.8	2.91	2.89
Publ U: Elec Gen	489	498	10	2.0	8	8	0	2.5	1.58	1.59
Publ U: Other	333,030	339,691	6,661	2.0	9,441	9,548	108	1.1	2.83	2.81
AgHm House Exist	1,319,018	1,450,397	131,379	10.0	10,232	11,739	1,508	14.7	0.78	0.81
AgHm Land: Exist	8,471,700	9,633,270	1,161,569	13.7	43,936	48,848	4,912	11.2	0.52	0.51
Ag NonHm: Exist	4,172,010	4,796,042	624,032	15.0	36,217	41,389	5,172	14.3	0.87	0.86
Res Hmstd	0	89,761	89,761	0.0	0	930	930	0.0	0.00	1.04
All Other NewCon	0	89,179	89,179	0.0	0	835	835	0.0	0.00	0.94
Total	17,872,691	20,401,546	2,528,855	14.1	138,677	157,001	18,325	13.2	0.78	0.77

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	154,869	174,783	19,915	12.9		County	56.68	56.22	0.014	0.013
(-) TIF Tax Capacity	383	391	8	2.1		City/Town	12.97	12.05	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0		School District	17.77	18.59	1.371	1.567
(=) Taxable Tax Capacity	154,486	174,392	19,907	12.9		Special District	1.52	1.44	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0		Total	88.94	88.30	1.385	1.580

**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	91,100	102,200	11,100	12.2	646	783	137	21.3	0.709	0.766
Res Hmstd: Avg Val	136,600	153,200	16,600	12.2	1,155	1,360	206	17.8	0.845	0.887
Res Hmstd: Hi Val	182,100	204,200	22,100	12.1	1,663	1,937	274	16.5	0.913	0.948
Res Hmstd: Ex-Hi Val	273,200	306,400	33,200	12.2	2,682	3,093	411	15.3	0.981	1.009
Comm/Ind: Lo Val	150,000	153,700	3,700	2.5	3,353	3,421	68	2.0	2.235	2.225
Comm/Ind: Med Val	300,000	307,400	7,400	2.5	7,753	7,867	113	1.5	2.584	2.559
Comm/Ind: Hi Val	1,000,000	1,024,500	24,500	2.5	28,290	28,611	320	1.1	2.829	2.792

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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	5,204,546	5,553,769	349,223	6.7	56,676	63,677	7,001	12.4	1.09	1.15
ResNonHm 1 Exist	381,428	428,178	46,750	12.3	4,819	5,546	727	15.1	1.26	1.30
ResNonHm23 Exist	129,940	142,818	12,878	9.9	1,972	2,245	273	13.8	1.52	1.57
Apartments Exist	376,639	419,289	42,650	11.3	5,355	6,142	787	14.7	1.42	1.46
Low-Income Apts	68,233	75,336	7,103	10.4	625	710	86	13.7	0.92	0.94
Seas Rec: Exist	24,094	28,408	4,314	17.9	335	384	48	14.3	1.39	1.35
Com/Ind Lo Exist	435,661	445,328	9,668	2.2	11,598	11,956	358	3.1	2.66	2.68
Com/Ind Hi Exist	949,632	963,208	13,576	1.4	30,919	31,611	691	2.2	3.26	3.28
Publ U: Elec Gen	15,465	15,775	309	2.0	311	323	11	3.6	2.01	2.04
Publ U: Other	79,986	81,586	1,600	2.0	2,681	2,740	58	2.2	3.35	3.36
AgHm House Exist	13,130	13,979	849	6.5	160	176	16	10.2	1.22	1.26
AgHm Land: Exist	25,102	27,838	2,736	10.9	182	202	20	10.7	0.73	0.72
Ag NonHm: Exist	37,803	43,258	5,456	14.4	444	512	68	15.3	1.17	1.18
Res Hmstd	0	165,014	165,014	0.0	0	1,981	1,981	0.0	0.00	1.20
All Other NewCon	0	97,874	97,874	0.0	0	1,895	1,895	0.0	0.00	1.94
Total	7,741,658	8,501,658	760,000	9.8	116,077	130,098	14,020	12.1	1.50	1.53

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	91,018	99,286	8,268	9.1	County	46.86	47.55	0.000	0.000
(-) TIF Tax Capacity	4,953	5,174	221	4.5	City/Town	49.75	50.62	0.027	0.027
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.33	17.31	1.220	1.397
(=) Taxable Tax Capacity	86,064	94,111	8,047	9.4	Special District	0.60	0.56	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	113.55	116.04	1.247	1.424

**Tax Burdens on
Hypothetical**

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base
Res Hmstd: Lo Val	75,300	80,400	6.8	648	747	100	15.4	0.860	0.929
Res Hmstd: Avg Val	113,000	120,600	6.7	1,153	1,307	154	13.4	1.020	1.084
Res Hmstd: Hi Val	150,600	160,700	6.7	1,661	1,866	205	12.3	1.102	1.161
Res Hmstd: Ex-Hi Val	225,900	241,100	6.7	2,678	2,986	308	11.5	1.185	1.238
Apartment (Mkt rate)	300,000	334,000	11.3	4,632	5,320	688	14.9	1.544	1.592
Comm/Ind: Lo Val	150,000	152,100	1.4	3,886	3,987	101	2.6	2.590	2.621
Comm/Ind: Med Val	300,000	304,300	1.4	9,004	9,210	206	2.3	3.001	3.026
Comm/Ind: Hi Val	1,000,000	1,014,300	1.4	32,889	33,578	688	2.1	3.288	3.310

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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	2,151,912	2,373,344	221,432	10.3	17,052	19,662	2,610	15.3	0.79	0.83
ResNonHm 1 Exist	198,995	223,208	24,213	12.2	1,835	2,117	283	15.4	0.92	0.95
ResNonHm23 Exist	24,994	27,713	2,719	10.9	282	319	36	12.8	1.13	1.15
Apartments Exist	3,862	4,143	281	7.3	45	49	4	7.9	1.17	1.17
Low-Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	142,736	168,019	25,283	17.7	1,262	1,429	167	13.2	0.88	0.85
Com/Ind Lo Exist	61,356	63,801	2,445	4.0	1,261	1,306	45	3.6	2.06	2.05
Com/Ind Hi Exist	75,548	78,996	3,448	4.6	2,042	2,123	81	4.0	2.70	2.69
Publ U: Elec Gen	11,203	11,427	224	2.0	163	174	11	6.9	1.45	1.52
Publ U: Other	232,875	237,533	4,658	2.0	6,245	6,374	128	2.1	2.68	2.68
AgHm House Exist	1,033,915	1,135,029	101,114	9.8	7,465	8,714	1,248	16.7	0.72	0.77
AgHm Land: Exist	5,186,843	5,822,204	635,361	12.2	25,361	28,488	3,127	12.3	0.49	0.49
Ag NonHm: Exist	2,141,360	2,378,909	237,549	11.1	16,768	19,013	2,245	13.4	0.78	0.80
Res Hmstd	0	55,790	55,790	0.0	0	507	507	0.0	0.00	0.91
All Other NewCon	0	45,122	45,122	0.0	0	365	365	0.0	0.00	0.81
Total	11,265,598	12,625,237	1,359,639	12.1	79,780	90,639	10,858	13.6	0.71	0.72

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	99,050	109,541	10,492	10.6	County	50.10	50.73	0.000	0.000
(-) TIF Tax Capacity	37	39	2	5.4	City/Town	11.73	11.06	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.87	18.18	1.269	1.422
(=) Taxable Tax Capacity	99,013	109,503	10,490	10.6	Special District	0.64	0.60	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	79.33	80.56	1.269	1.422

**Tax Burdens on
Hypothetical**

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base
Res Hmstd: Lo Val	99,200	109,400	10,3	630	763	133	21.2	0.634	0.697
Res Hmstd: Avg Val	148,700	164,000	10.3	1,130	1,330	200	17.7	0.759	0.810
Res Hmstd: Hi Val	198,200	218,600	10.3	1,630	1,896	267	16.4	0.822	0.867
Res Hmstd: Ex-Hi Val	297,400	328,000	10.3	2,632	3,032	400	15.2	0.885	0.924
Comm/Ind: Lo Val	150,000	156,800	4.5	3,119	3,301	182	5.8	2.079	2.105
Comm/Ind: Med Val	300,000	313,700	4.6	7,214	7,572	358	5.0	2.404	2.413
Comm/Ind: Hi Val	1,000,000	1,045,600	4.6	26,325	27,497	1,172	4.5	2.632	2.629

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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	6,521,170	6,773,039	251,869	3.9	73,157	78,782	5,625	7.7	1.12	1.16
ResNonHm 1 Exist	584,710	630,202	45,492	7.8	7,394	8,183	789	10.7	1.26	1.30
ResNonHm23 Exist	166,886	179,957	13,071	7.8	2,587	2,857	270	10.4	1.55	1.59
Apartments Exist	336,852	379,145	42,293	12.6	5,315	6,113	798	15.0	1.58	1.61
Low-Income Apts	64,634	72,796	8,162	12.6	626	723	97	15.6	0.97	0.99
Seas Rec: Exist	9,309	10,223	914	9.8	146	167	21	14.1	1.57	1.63
Com/Ind Lo Exist	248,844	259,849	11,006	4.4	6,511	6,814	304	4.7	2.62	2.62
Com/Ind Hi Exist	1,422,221	1,500,708	78,487	5.5	49,152	51,746	2,594	5.3	3.46	3.45
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	53,842	54,893	1,051	2.0	1,791	1,836	46	2.5	3.33	3.35
AgHm House Exist	347,062	383,392	36,329	10.5	3,278	3,834	556	17.0	0.94	1.00
AgHm Land: Exist	599,809	686,453	86,644	14.4	3,178	3,637	459	14.5	0.53	0.53
Ag NonHm: Exist	191,741	219,112	27,371	14.3	1,863	2,166	302	16.2	0.97	0.99
Res Hmstd	0	225,512	225,512	0.0	0	2,887	2,887	0.0	0.00	1.28
All Other NewCon	0	152,973	152,973	0.0	0	2,698	2,698	0.0	0.00	1.76
Total	10,547,080	11,528,254	981,174	9.3	154,999	172,445	17,446	11.3	1.47	1.50

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	120,588	131,325	10,738	8.9	County	51.44	53.15	0.000	0.000
(-) TIF Tax Capacity	1,565	1,714	149	9.5	City/Town	36.26	36.28	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.38	24.99	1.113	1.309
(=) Taxable Tax Capacity	119,022	129,611	10,589	8.9	Special District	0.00	0.00	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	113.07	114.42	1.113	1.309

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base
Res Hmstd: Lo Val	113,900	118,300	3.9	1,145	1,243	98	8.5	1.005	1.050
Res Hmstd: Avg Val	170,800	177,400	3.9	1,903	2,049	147	7.7	1.113	1.155
Res Hmstd: Hi Val	227,700	236,500	3.9	2,661	2,856	196	7.4	1.168	1.207
Res Hmstd: Ex-Hi Val	341,600	354,800	3.9	4,178	4,471	293	7.0	1.222	1.260
Apartment (Mkt rate)	300,000	337,700	12.6	4,574	5,272	698	15.3	1.524	1.561
Comm/Ind: Lo Val	150,000	158,300	5.5	3,855	4,142	287	7.5	2.569	2.616
Comm/Ind: Med Val	300,000	316,600	5.5	8,939	9,505	567	6.3	2.979	3.002
Comm/Ind: Hi Val	1,000,000	1,055,200	5.5	32,664	34,530	1,867	5.7	3.266	3.272

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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	9,178,029	9,802,311	624,282	6.8	98,416	112,317	13,902	14.1	1.07	1.15
ResNonHm 1 Exist	594,624	642,506	47,883	8.1	7,350	8,290	940	12.8	1.24	1.29
ResNonHm23 Exist	230,270	247,097	16,827	7.3	3,550	3,982	432	12.2	1.54	1.61
Apartments Exist	417,487	435,799	18,312	4.4	6,198	6,797	599	9.7	1.48	1.56
Low-Income Apts	98,293	102,563	4,269	4.3	912	1,002	89	9.8	0.93	0.98
Seas Rec: Exist	56,224	63,355	7,130	12.7	774	889	116	14.9	1.38	1.40
Com/Ind Lo Exist	701,470	723,989	22,519	3.2	18,186	19,072	886	4.9	2.59	2.63
Com/Ind Hi Exist	1,332,365	1,414,487	82,122	6.2	44,389	47,867	3,477	7.8	3.33	3.38
Publ U: Elec Gen	327,415	333,963	6,548	2.0	8,393	8,775	382	4.5	2.56	2.63
Publ U: Other	223,899	228,377	4,478	2.0	7,763	8,003	239	3.1	3.47	3.50
AgHm House Exist	36,201	39,571	3,370	9.3	398	454	56	14.1	1.10	1.15
AgHm Land: Exist	68,355	78,728	10,373	15.2	411	483	73	17.6	0.60	0.61
Ag NonHm: Exist	58,467	66,213	7,746	13.2	648	758	111	17.1	1.11	1.15
Res Hmstd	0	240,849	240,849	0.0	0	3,013	3,013	0.0	0.00	1.25
All Other NewCon	0	179,023	179,023	0.0	0	3,860	3,860	0.0	0.00	2.16
Total	13,323,101	14,598,832	1,275,731	9.6	197,387	225,562	28,176	14.3	1.48	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	156,666	171,289	14,623	9.3	County	43.93	44.87	0.000	0.000
(-) TIF Tax Capacity	6,737	7,229	492	7.3	City/Town	43.85	45.80	0.023	0.023
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.55	21.90	1.545	1.700
(=) Taxable Tax Capacity	149,930	164,060	14,130	9.4	Special District	1.55	1.49	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	109.88	114.06	1.568	1.723

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base
Res Hmstd: Lo Val	87,200	93,100	6.8	801	934	133	16.6	0.918	1.002
Res Hmstd: Avg Val	130,800	139,700	6.8	1,388	1,588	200	14.4	1.060	1.136
Res Hmstd: Hi Val	174,400	186,300	6.8	1,974	2,241	267	13.5	1.132	1.203
Res Hmstd: Ex-Hi Val	261,600	279,400	6.8	3,148	3,547	400	12.7	1.203	1.269
Apartment (Mkt rate)	300,000	313,200	4.4	4,591	5,005	414	9.0	1.530	1.598
Comm/Ind: Lo Val	150,000	159,200	6.1	3,851	4,230	378	9.8	2.567	2.656
Comm/Ind: Med Val	300,000	318,500	6.2	8,908	9,681	774	8.7	2.969	3.039
Comm/Ind: Hi Val	1,000,000	1,061,600	6.2	32,504	35,113	2,609	8.0	3.250	3.307

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	3,753,229	4,082,659	329,430	8.8	31,532	35,945	4,413	14.0	0.84	0.88
ResNonHm 1 Exist	318,199	348,542	30,343	9.5	3,040	3,407	367	12.1	0.96	0.98
ResNonHm23 Exist	55,650	61,340	5,690	10.2	670	758	88	13.1	1.20	1.24
Apartments Exist	2,490	2,657	167	6.7	30	34	4	11.5	1.22	1.27
Low-Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	175,525	191,169	15,644	8.9	1,699	1,807	108	6.4	0.97	0.95
Com/Ind Lo Exist	82,921	85,438	2,517	3.0	1,814	1,868	55	3.0	2.19	2.19
Com/Ind Hi Exist	59,443	61,875	2,432	4.1	1,690	1,762	73	4.3	2.84	2.85
Publ U: Elec Gen	1,781	1,816	36	2.0	24	25	1	4.3	1.36	1.39
Publ U: Other	244,456	249,345	4,889	2.0	6,997	7,216	218	3.1	2.86	2.89
AgHm House Exist	1,613,193	1,795,944	182,751	11.3	12,833	15,096	2,263	17.6	0.80	0.84
AgHm Land: Exist	5,460,329	6,150,412	690,083	12.6	26,753	30,218	3,465	13.0	0.49	0.49
Ag NonHm: Exist	1,774,602	2,012,570	237,967	13.4	15,011	17,316	2,305	15.4	0.85	0.86
Res Hmstd	0	109,354	109,354	0.0	0	1,047	1,047	0.0	0.00	0.96
All Other NewCon	0	87,305	87,305	0.0	0	765	765	0.0	0.00	0.88
Total	13,541,818	15,240,425	1,698,607	12.5	102,093	117,264	15,171	14.9	0.75	0.77

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	119,837	133,459	13,621	11.4	County	46.28	47.15	0.000	0.000
(-) TIF Tax Capacity	77	77	0	0.0	City/Town	16.37	15.34	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.49	21.83	1.388	1.561
(=) Taxable Tax Capacity	119,761	133,382	13,621	11.4	Special District	0.64	0.59	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	83.78	84.91	1.388	1.561

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	116,300	126,500	8.8	868	1,013	145	16.7	0.746	0.800
Res Hmstd: Avg Val	174,400	189,700	8.8	1,488	1,705	217	14.6	0.853	0.898
Res Hmstd: Hi Val	232,500	252,900	8.8	2,108	2,397	290	13.7	0.906	0.947
Res Hmstd: Ex-Hi Val	348,800	379,400	8.8	3,348	3,783	435	13.0	0.959	0.997
Comm/Ind: Lo Val	150,000	156,100	4.1	3,237	3,407	170	5.2	2.158	2.182
Comm/Ind: Med Val	300,000	312,300	4.1	7,484	7,816	333	4.4	2.494	2.502
Comm/Ind: Hi Val	1,000,000	1,040,900	4.1	27,301	28,386	1,085	4.0	2.730	2.727

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	20,352,308	21,898,276	1,545,968	7.6	203,543	225,473	21,931	10.8	1.00	1.03
ResNonHm 1 Exist	898,252	966,519	68,267	7.6	9,703	10,645	941	9.7	1.08	1.10
ResNonHm23 Exist	467,798	498,641	30,843	6.6	6,237	6,786	549	8.8	1.33	1.36
Apartments Exist	812,155	854,641	42,487	5.2	10,782	11,418	636	5.9	1.33	1.34
Low-Income Apts	148,345	156,076	7,731	5.2	1,228	1,304	76	6.1	0.83	0.84
Seas Rec: Exist	71,818	75,968	4,149	5.8	865	933	68	7.9	1.20	1.23
Com/Ind Lo Exist	447,646	478,521	30,875	6.9	11,024	11,658	635	5.8	2.46	2.44
Com/Ind Hi Exist	2,951,519	3,256,827	305,308	10.3	95,086	103,512	8,426	8.9	3.22	3.18
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	217,933	222,291	4,359	2.0	6,983	7,035	52	0.7	3.20	3.16
AgHm House Exist	123,149	133,214	10,064	8.2	1,136	1,287	150	13.2	0.92	0.97
AgHm Land: Exist	92,174	104,366	12,192	13.2	366	439	73	20.1	0.40	0.42
Ag NonHm: Exist	71,211	79,144	7,932	11.1	647	729	82	12.6	0.91	0.92
Res Hmstd	0	610,251	610,251	0.0	0	6,650	6,650	0.0	0.00	1.09
All Other NewCon	0	174,424	174,424	0.0	0	4,507	4,507	0.0	0.00	2.58
Total	26,654,309	29,509,158	2,854,849	10.7	347,600	392,377	44,777	12.9	1.30	1.33

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	303,285	336,548	33,263	11.0	County	32.39	33.06	0.000	0.000
(-) TIF Tax Capacity	18,852	20,912	2,060	10.9	City/Town	33.77	33.23	0.033	0.033
(-) FD Contrib Tax Cap	23,314	25,608	2,294	9.8	School District	21.86	22.83	1.457	1.568
(=) Taxable Tax Capacity	261,119	290,028	28,909	11.1	Special District	5.06	4.68	0.000	0.000
FD Distrib Tax Cap	34,877	38,346	3,469	9.9	Total	93.08	93.80	1.490	1.601

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	144,500	155,500	7.6	1,318	1,475	157	11.9	0.912	0.948	
Res Hmstd: Avg Val	216,700	233,200	7.6	2,162	2,398	236	10.9	0.997	1.028	
Res Hmstd: Hi Val	288,900	310,800	7.6	3,007	3,320	313	10.4	1.040	1.068	
Res Hmstd: Ex-Hi Val	433,400	466,300	7.6	4,680	5,120	441	9.4	1.079	1.098	
Apartment (Mkt rate)	300,000	315,700	5.2	3,937	4,207	270	6.8	1.312	1.332	
Comm/Ind: Lo Val	150,000	165,500	10.3	3,676	4,122	446	12.1	2.450	2.490	
Comm/Ind: Med Val	300,000	331,000	10.3	8,503	9,375	872	10.3	2.834	2.832	
Comm/Ind: Hi Val	1,000,000	1,103,400	10.3	31,030	33,890	2,859	9.2	3.103	3.071	

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	18,373,718	19,383,967	1,010,248	5.5	176,724	181,408	4,684	2.7	0.96	0.94
ResNonHm 1 Exist	1,193,730	1,671,222	477,492	40.0	12,073	16,468	4,395	36.4	1.01	0.99
ResNonHm23 Exist	491,386	679,635	188,249	38.3	5,882	7,849	1,968	33.5	1.20	1.15
Apartments Exist	529,144	515,915	-13,229	-2.5	6,800	6,388	-412	-6.1	1.29	1.24
Low-Income Apts	100,807	98,287	-2,520	-2.5	791	745	-46	-5.8	0.78	0.76
Seas Rec: Exist	129,414	147,013	17,598	13.6	1,271	1,395	124	9.8	0.98	0.95
Com/Ind Lo Exist	262,002	324,530	62,528	23.9	6,294	7,474	1,180	18.7	2.40	2.30
Com/Ind Hi Exist	1,877,419	2,165,825	288,405	15.4	59,498	65,283	5,786	9.7	3.17	3.01
Publ U: Elec Gen	52,346	53,392	1,047	2.0	1,075	1,032	-43	-4.0	2.05	1.93
Publ U: Other	217,840	222,197	4,357	2.0	6,850	6,688	-162	-2.4	3.14	3.01
AgHm House Exist	301,351	309,352	8,001	2.7	2,506	2,559	53	2.1	0.83	0.83
AgHm Land: Exist	169,173	175,284	6,111	3.6	438	433	-6	-1.3	0.26	0.25
Ag NonHm: Exist	195,254	212,957	17,703	9.1	1,537	1,600	63	4.1	0.79	0.75
Res Hmstd	0	370,901	370,901	0.0	0	3,727	3,727	0.0	0.00	1.00
All Other NewCon	0	536,810	536,810	0.0	0	8,389	8,389	0.0	0.00	1.56
Total	23,893,584	26,867,286	2,973,702	12.4	281,737	311,439	29,701	10.5	1.18	1.16

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	265,180	300,878	35,697	13.5	County	26.82	25.55	0.000	0.000
(-) TIF Tax Capacity	7,286	8,680	1,394	19.1	City/Town	29.30	28.22	0.045	0.044
(-) FD Contrib Tax Cap	16,688	17,433	745	4.5	School District	22.11	21.03	1.637	1.703
(=) Taxable Tax Capacity	241,207	274,764	33,558	13.9	Special District	5.32	4.86	0.000	0.000
FD Distrib Tax Cap	19,830	21,803	1,972	9.9	Total	83.55	79.66	1.682	1.747

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	184,200	194,300	10,100	5.5	1,642	1,690	47	2.9	0.891	0.869
Res Hmstd: Avg Val	276,200	291,400	15,200	5.5	2,648	2,720	72	2.7	0.958	0.933
Res Hmstd: Hi Val	368,200	388,400	20,200	5.5	3,655	3,749	95	2.6	0.992	0.965
Res Hmstd: Ex-Hi Val	552,400	582,800	30,400	5.5	5,654	5,825	172	3.0	1.023	0.999
Apartment (Mkt rate)	300,000	292,500	-7,500	-2.5	3,638	3,423	-214	-5.9	1.212	1.170
Comm/Ind: Lo Val	150,000	173,000	23,000	15.3	3,582	4,110	528	14.7	2.388	2.375
Comm/Ind: Med Val	300,000	346,100	46,100	15.4	8,274	9,276	1,002	12.1	2.758	2.680
Comm/Ind: Hi Val	1,000,000	1,153,600	153,600	15.4	30,171	33,378	3,207	10.6	3.017	2.893

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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	28,010,576	29,746,641	1,736,064	6.2	291,620	313,456	21,836	7.5	1.04	1.05
ResNonHm 1 Exist	1,536,864	1,713,822	176,958	11.5	16,957	18,966	2,010	11.9	1.10	1.11
ResNonHm23 Exist	454,867	492,040	37,174	8.2	5,587	6,059	472	8.4	1.23	1.23
Apartments Exist	1,696,441	1,765,995	69,554	4.1	22,062	22,839	777	3.5	1.30	1.29
Low-Income Apts	44,511	46,336	1,825	4.1	374	387	13	3.5	0.84	0.84
Seas Rec: Exist	38,228	39,838	1,610	4.2	462	483	21	4.4	1.21	1.21
Com/Ind Lo Exist	483,762	505,295	21,533	4.5	11,855	12,147	293	2.5	2.45	2.40
Com/Ind Hi Exist	4,261,798	4,732,681	470,883	11.0	136,290	148,057	11,767	8.6	3.20	3.13
Publ U: Elec Gen	80,999	82,619	1,620	2.0	1,730	1,741	10	0.6	2.14	2.11
Publ U: Other	410,447	418,656	8,209	2.0	13,180	13,177	-3	0.0	3.21	3.15
AgHm House Exist	229,962	252,312	22,351	9.7	1,959	2,217	258	13.2	0.85	0.88
AgHm Land: Exist	367,390	423,282	55,892	15.2	1,503	1,713	210	13.9	0.41	0.40
Ag NonHm: Exist	237,566	268,127	30,561	12.9	2,005	2,256	251	12.5	0.84	0.84
Res Hmstd	0	420,851	420,851	0.0	0	4,797	4,797	0.0	0.00	1.14
All Other NewCon	0	554,837	554,837	0.0	0	10,416	10,416	0.0	0.00	1.88
Total	37,853,411	41,463,333	3,609,922	9.5	505,585	558,713	53,128	10.5	1.34	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	433,208	476,738	43,529	10.0	County	26.29	26.47	0.059	0.054
(-) TIF Tax Capacity	19,315	22,344	3,029	15.7	City/Town	33.56	33.17	0.071	0.071
(-) FD Contrib Tax Cap	34,998	38,299	3,301	9.4	School District	25.29	25.32	1.767	1.859
(=) Taxable Tax Capacity	378,895	416,094	37,199	9.8	Special District	4.92	4.58	0.000	0.000
FD Distrib Tax Cap	37,752	41,507	3,755	9.9	Total	90.05	89.54	1.897	1.984

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base
Res Hmstd: Lo Val	167,500	177,900	6.2	1,604	1,734	129	8.1	0.957	0.974
Res Hmstd: Avg Val	251,100	266,700	6.2	2,591	2,785	194	7.5	1.031	1.044
Res Hmstd: Hi Val	334,700	355,400	6.2	3,578	3,835	257	7.2	1.068	1.079
Res Hmstd: Ex-Hi Val	502,100	533,200	6.2	5,479	5,907	428	7.8	1.091	1.107
Apartment (Mkt rate)	300,000	312,300	4.1	3,946	4,115	169	4.3	1.315	1.317
Comm/Ind: Lo Val	150,000	166,600	11.1	3,698	4,151	453	12.3	2.465	2.491
Comm/Ind: Med Val	300,000	333,100	11.0	8,535	9,410	875	10.3	2.844	2.824
Comm/Ind: Hi Val	1,000,000	1,110,500	11.1	31,104	33,961	2,856	9.2	3.110	3.058

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	15,183,550	16,528,245	1,344,694	8.9	169,968	182,199	12,232	7.2	1.12	1.10
ResNonHm 1 Exist	1,011,276	1,203,996	192,720	19.1	11,803	13,767	1,964	16.6	1.17	1.14
ResNonHm23 Exist	328,964	399,415	70,451	21.4	4,623	5,466	843	18.2	1.41	1.37
Apartments Exist	302,589	332,061	29,472	9.7	4,368	4,670	302	6.9	1.44	1.41
Low-Income Apts	64,274	70,751	6,477	10.1	573	618	46	8.0	0.89	0.87
Seas Rec: Exist	51,254	54,870	3,615	7.1	632	646	14	2.2	1.23	1.18
Com/Ind Lo Exist	319,552	352,731	33,179	10.4	8,145	8,737	592	7.3	2.55	2.48
Com/Ind Hi Exist	1,613,637	1,798,911	185,275	11.5	53,818	58,299	4,481	8.3	3.34	3.24
Publ U: Elec Gen	20,003	20,403	400	2.0	428	433	4	1.0	2.14	2.12
Publ U: Other	134,398	137,086	2,688	2.0	4,421	4,376	-45	-1.0	3.29	3.19
AgHm House Exist	452,503	501,175	48,672	10.8	3,797	4,160	362	9.5	0.84	0.83
AgHm Land: Exist	659,670	782,107	122,437	18.6	2,718	3,061	343	12.6	0.41	0.39
Ag NonHm: Exist	278,625	332,989	54,364	19.5	2,539	2,865	327	12.9	0.91	0.86
Res Hmstd	0	701,216	701,216	0.0	0	8,017	8,017	0.0	0.00	1.14
All Other NewCon	0	228,476	228,476	0.0	0	4,165	4,165	0.0	0.00	1.82
Total	20,420,294	23,444,431	3,024,137	14.8	267,833	301,479	33,646	12.6	1.31	1.29

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Chng		Base	Alter	Base	Alter
Total Tax Capacity	223,592	256,867	33,275	14.9	County	36.94	35.60	0.000	0.000
(-) TIF Tax Capacity	8,183	9,699	1,516	18.5	City/Town	29.49	29.06	0.144	0.138
(-) FD Contrib Tax Cap	13,711	14,917	1,207	8.8	School District	29.32	27.37	1.345	1.513
(=) Taxable Tax Capacity	201,699	232,251	30,552	15.1	Special District	4.86	4.47	0.000	0.000
FD Distrib Tax Cap	17,143	18,848	1,705	9.9	Total	100.61	96.51	1.489	1.651

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	176,000	191,600	8.9	1,819	1,965	147	8.1	1.033	1.025	
Res Hmstd: Avg Val	263,900	287,300	8.9	2,913	3,133	220	7.5	1.103	1.090	
Res Hmstd: Hi Val	351,800	383,000	8.9	4,007	4,301	293	7.3	1.139	1.122	
Res Hmstd: Ex-Hi Val	527,900	574,700	8.9	6,167	6,675	508	8.2	1.168	1.161	
Apartment (Mkt rate)	300,000	329,200	9.7	4,220	4,515	295	7.0	1.406	1.371	
Comm/Ind: Lo Val	150,000	167,200	11.5	3,792	4,232	440	11.6	2.528	2.531	
Comm/Ind: Med Val	300,000	334,400	11.5	8,774	9,608	834	9.5	2.924	2.873	
Comm/Ind: Hi Val	1,000,000	1,114,800	11.5	32,024	34,700	2,676	8.4	3.202	3.112	

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	17,714,059	19,226,077	1,512,018	8.5	210,520	225,219	14,699	7.0	1.19	1.17
ResNonHm 1 Exist	815,470	909,915	94,444	11.6	10,404	11,329	925	8.9	1.28	1.25
ResNonHm23 Exist	316,510	356,283	39,774	12.6	4,842	5,338	496	10.2	1.53	1.50
Apartments Exist	971,444	988,881	17,437	1.8	15,693	15,441	-252	-1.6	1.62	1.56
Low-Income Apts	104,680	106,775	2,095	2.0	1,039	1,025	-14	-1.3	0.99	0.96
Seas Rec: Exist	12,435	12,548	112	0.9	203	200	-3	-1.3	1.63	1.59
Com/Ind Lo Exist	306,822	321,840	15,018	4.9	8,175	8,301	126	1.5	2.66	2.58
Com/Ind Hi Exist	3,219,308	3,630,151	410,843	12.8	112,366	122,414	10,048	8.9	3.49	3.37
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	196,308	200,235	3,926	2.0	6,761	6,680	-81	-1.2	3.44	3.34
AgHm House Exist	81,965	86,698	4,733	5.8	944	1,007	63	6.6	1.15	1.16
AgHm Land: Exist	82,655	92,181	9,525	11.5	412	458	46	11.1	0.50	0.50
Ag NonHm: Exist	111,630	131,962	20,332	18.2	1,227	1,409	182	14.8	1.10	1.07
Res Hmstd	0	347,051	347,051	0.0	0	4,234	4,234	0.0	0.00	1.22
All Other NewCon	0	262,438	262,438	0.0	0	6,265	6,265	0.0	0.00	2.39
Total	23,933,287	26,673,034	2,739,747	11.4	372,587	409,321	36,734	9.9	1.56	1.53

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	277,958	311,293	33,335	12.0	County	41.01	40.14	0.000	0.000
(-) TIF Tax Capacity	22,260	25,167	2,907	13.1	City/Town	35.96	33.86	0.120	0.118
(-) FD Contrib Tax Cap	25,275	27,243	1,968	7.8	School District	24.66	24.13	1.588	1.677
(=) Taxable Tax Capacity	230,423	258,883	28,460	12.4	Special District	8.14	7.68	0.000	0.000
FD Distrib Tax Cap	28,828	31,695	2,867	9.9	Total	109.77	105.82	1.708	1.796

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	149,500	162,300	8.6	1,659	1,783	124	7.5	1.109	1.098	
Res Hmstd: Avg Val	224,200	243,300	8.5	2,673	2,858	185	6.9	1.192	1.174	
Res Hmstd: Hi Val	298,800	324,300	8.5	3,687	3,934	247	6.7	1.233	1.212	
Res Hmstd: Ex-Hi Val	448,400	486,700	8.5	5,688	6,024	336	5.9	1.268	1.237	
Apartment (Mkt rate)	300,000	305,400	1.8	4,629	4,588	-41	-0.9	1.542	1.502	
Comm/Ind: Lo Val	150,000	169,100	12.7	3,963	4,484	521	13.1	2.642	2.651	
Comm/Ind: Med Val	300,000	338,300	12.8	9,163	10,163	1,000	10.9	3.054	3.003	
Comm/Ind: Hi Val	1,000,000	1,127,600	12.8	33,425	36,652	3,227	9.7	3.342	3.250	

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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	20,504,835	22,368,840	1,864,005	9.1	231,127	248,173	17,047	7.4	1.13	1.11
ResNonHm 1 Exist	1,136,707	1,288,768	152,061	13.4	13,528	14,929	1,401	10.4	1.19	1.16
ResNonHm23 Exist	227,920	257,820	29,901	13.1	3,320	3,628	307	9.3	1.46	1.41
Apartments Exist	1,968,637	2,015,802	47,165	2.4	28,701	28,523	-177	-0.6	1.46	1.41
Low-Income Apts	102,824	105,202	2,378	2.3	922	918	-4	-0.4	0.90	0.87
Seas Rec: Exist	6,110	6,266	157	2.6	75	72	-3	-3.8	1.23	1.15
Com/Ind Lo Exist	335,234	339,827	4,593	1.4	8,618	8,481	-137	-1.6	2.57	2.50
Com/Ind Hi Exist	6,389,409	6,979,956	590,548	9.2	213,107	225,500	12,393	5.8	3.34	3.23
Publ U: Elec Gen	643	656	13	2.0	16	16	0	-0.4	2.51	2.45
Publ U: Other	166,822	170,158	3,336	2.0	5,584	5,528	-57	-1.0	3.35	3.25
AgHm House Exist	758	863	105	13.8	9	10	1	13.4	1.13	1.12
AgHm Land: Exist	183	192	9	5.1	0	1	0	3.6	0.27	0.27
Ag NonHm: Exist	54	61	7	12.7	1	1	0	8.9	1.01	0.97
Res Hmstd	0	161,279	161,279	0.0	0	1,911	1,911	0.0	0.00	1.18
All Other NewCon	0	155,457	155,457	0.0	0	3,436	3,436	0.0	0.00	2.21
Total	30,840,134	33,851,147	3,011,013	9.8	505,007	541,126	36,119	7.2	1.64	1.60

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Chng		Base	Alter	Base	Alter
Total Tax Capacity	384,257	422,351	38,094	9.9	County	41.01	40.14	0.000	0.000
(-) TIF Tax Capacity	30,760	34,085	3,326	10.8	City/Town	33.14	31.26	0.019	0.019
(-) FD Contrib Tax Cap	42,321	45,877	3,557	8.4	School District	19.21	18.80	1.443	1.510
(=) Taxable Tax Capacity	311,177	342,388	31,211	10.0	Special District	9.17	8.64	0.000	0.000
FD Distrib Tax Cap	20,246	22,260	2,014	9.9	Total	102.53	98.85	1.462	1.529

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	179,300	195,600	9.1	1,889	2,036	147	7.8	1.053	1.040	
Res Hmstd: Avg Val	268,800	293,200	9.1	3,019	3,238	219	7.3	1.122	1.104	
Res Hmstd: Hi Val	358,400	391,000	9.1	4,149	4,442	293	7.1	1.157	1.136	
Res Hmstd: Ex-Hi Val	537,700	586,600	9.1	6,396	6,909	514	8.0	1.189	1.177	
Apartment (Mkt rate)	300,000	307,200	2.4	4,284	4,265	-18	-0.4	1.427	1.388	
Comm/Ind: Lo Val	150,000	163,900	9.3	3,805	4,138	333	8.8	2.536	2.524	
Comm/Ind: Med Val	300,000	327,700	9.2	8,804	9,425	621	7.0	2.934	2.876	
Comm/Ind: Hi Val	1,000,000	1,092,400	9.2	32,136	34,110	1,973	6.1	3.213	3.122	

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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	26,530,066	28,956,860	2,426,794	9.1	300,751	323,187	22,436	7.5	1.13	1.12
ResNonHm 1 Exist	2,126,215	2,406,429	280,214	13.2	24,726	27,461	2,735	11.1	1.16	1.14
ResNonHm23 Exist	404,891	454,470	49,580	12.2	5,467	5,986	519	9.5	1.35	1.32
Apartments Exist	1,510,696	1,616,281	105,585	7.0	21,343	22,187	844	4.0	1.41	1.37
Low-Income Apts	70,436	73,717	3,281	4.7	615	626	11	1.8	0.87	0.85
Seas Rec: Exist	96,499	108,710	12,211	12.7	1,161	1,315	154	13.3	1.20	1.21
Com/Ind Lo Exist	323,982	338,758	14,776	4.6	8,172	8,276	104	1.3	2.52	2.44
Com/Ind Hi Exist	5,032,534	5,610,436	577,902	11.5	167,343	180,404	13,061	7.8	3.33	3.22
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	198,408	202,376	3,968	2.0	6,537	6,458	-79	-1.2	3.29	3.19
AgHm House Exist	75,539	81,444	5,905	7.8	830	907	76	9.2	1.10	1.11
AgHm Land: Exist	62,390	73,128	10,738	17.2	294	348	54	18.4	0.47	0.48
Ag NonHm: Exist	116,214	139,299	23,085	19.9	1,095	1,299	204	18.6	0.94	0.93
Res Hmstd	0	388,810	388,810	0.0	0	4,515	4,515	0.0	0.00	1.16
All Other NewCon	0	271,043	271,043	0.0	0	5,206	5,206	0.0	0.00	1.92
Total	36,547,870	40,721,762	4,173,893	11.4	538,333	588,175	49,842	9.3	1.47	1.44

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	434,418	486,190	51,772	11.9	County	41.01	40.14	0.000	0.000
(-) TIF Tax Capacity	9,965	11,311	1,345	13.5	City/Town	26.02	25.10	0.099	0.098
(-) FD Contrib Tax Cap	38,595	41,866	3,271	8.5	School District	21.11	20.30	1.588	1.624
(=) Taxable Tax Capacity	385,858	433,014	47,156	12.2	Special District	8.41	7.89	0.000	0.000
FD Distrib Tax Cap	16,442	18,077	1,635	9.9	Total	96.55	93.43	1.687	1.722

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	240,400	262,400	22,000	9.2	2,570	2,767	197	7.7	1.069	1.054
Res Hmstd: Avg Val	360,400	393,400	33,000	9.2	4,039	4,335	295	7.3	1.120	1.101
Res Hmstd: Hi Val	480,400	524,300	43,900	9.1	5,448	5,858	410	7.5	1.134	1.117
Res Hmstd: Ex-Hi Val	720,800	786,700	65,900	9.1	8,708	9,375	667	7.7	1.208	1.191
Apartment (Mkt rate)	300,000	321,000	21,000	7.0	4,126	4,302	175	4.2	1.375	1.340
Comm/Ind: Lo Val	150,000	167,200	17,200	11.5	3,769	4,202	432	11.5	2.512	2.512
Comm/Ind: Med Val	300,000	334,400	34,400	11.5	8,711	9,535	824	9.5	2.903	2.851
Comm/Ind: Hi Val	1,000,000	1,114,800	114,800	11.5	31,770	34,427	2,657	8.4	3.177	3.088

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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	15,624,825	16,905,389	1,280,564	8.2	165,998	177,979	11,981	7.2	1.06	1.05
ResNonHm 1 Exist	935,194	1,145,612	210,419	22.5	10,574	12,697	2,123	20.1	1.13	1.11
ResNonHm23 Exist	236,958	297,072	60,114	25.4	3,273	4,024	751	23.0	1.38	1.35
Apartments Exist	1,201,715	1,200,513	-1,202	-0.1	16,937	16,633	-304	-1.8	1.41	1.39
Low-Income Apts	174,445	174,270	-174	-0.1	1,538	1,501	-37	-2.4	0.88	0.86
Seas Rec: Exist	12,683	14,361	1,678	13.2	151	176	24	16.2	1.19	1.22
Com/Ind Lo Exist	318,601	324,184	5,583	1.8	7,980	7,912	-68	-0.9	2.50	2.44
Com/Ind Hi Exist	3,971,108	4,310,893	339,785	8.6	131,051	138,663	7,612	5.8	3.30	3.22
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	187,608	191,360	3,752	2.0	6,181	6,141	-40	-0.6	3.29	3.21
AgHm House Exist	1,925	2,080	155	8.1	18	19	1	6.1	0.95	0.93
AgHm Land: Exist	1,823	2,062	238	13.1	7	8	1	11.4	0.41	0.40
Ag NonHm: Exist	16,346	20,040	3,694	22.6	136	159	23	17.0	0.83	0.79
Res Hmstd	0	93,700	93,700	0.0	0	1,051	1,051	0.0	0.00	1.12
All Other NewCon	0	235,397	235,397	0.0	0	4,258	4,258	0.0	0.00	1.81
Total	22,683,229	24,916,933	2,233,703	9.8	343,845	371,221	27,377	8.0	1.52	1.49

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	274,403	301,589	27,186	9.9	County	46.81	46.80	0.000	0.000
(-) TIF Tax Capacity	15,774	17,343	1,569	9.9	City/Town	24.31	23.63	0.093	0.091
(-) FD Contrib Tax Cap	28,309	31,517	3,208	11.3	School District	20.03	18.81	1.400	1.401
(=) Taxable Tax Capacity	230,320	252,729	22,409	9.7	Special District	6.68	6.44	0.000	0.000
FD Distrib Tax Cap	22,252	24,465	2,213	9.9	Total	97.83	95.68	1.493	1.492

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	162,200	175,500	8.2	1,602	1,727	124	7.8	0.987	0.983	
Res Hmstd: Avg Val	243,100	263,000	8.2	2,587	2,773	186	7.2	1.064	1.054	
Res Hmstd: Hi Val	324,100	350,700	8.2	3,574	3,822	249	7.0	1.102	1.089	
Res Hmstd: Ex-Hi Val	486,200	526,000	8.2	5,482	5,880	398	7.3	1.127	1.117	
Apartment (Mkt rate)	300,000	299,700	-0.1	4,116	4,032	-85	-2.1	1.372	1.345	
Comm/Ind: Lo Val	150,000	162,800	8.5	3,742	4,053	311	8.3	2.494	2.489	
Comm/Ind: Med Val	300,000	325,700	8.6	8,657	9,250	593	6.9	2.885	2.840	
Comm/Ind: Hi Val	1,000,000	1,085,600	8.6	31,594	33,494	1,900	6.0	3.159	3.085	

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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	16,964,301	19,763,411	2,799,110	16.5	225,028	258,091	33,063	14.7	1.33	1.31
ResNonHm 1 Exist	2,055,621	2,394,799	339,178	16.5	29,418	33,127	3,709	12.6	1.43	1.38
ResNonHm23 Exist	1,241,263	1,437,676	196,414	15.8	21,442	24,012	2,570	12.0	1.73	1.67
Apartments Exist	3,195,078	3,175,908	-19,170	-0.6	55,110	52,974	-2,135	-3.9	1.72	1.67
Low-Income Apts	152,764	151,847	-917	-0.6	1,610	1,547	-63	-3.9	1.05	1.02
Seas Rec: Exist	1,621	1,657	36	2.2	27	27	0	-1.6	1.69	1.62
Com/Ind Lo Exist	625,824	658,663	32,839	5.2	17,433	17,715	282	1.6	2.79	2.69
Com/Ind Hi Exist	6,103,235	6,814,962	711,727	11.7	224,060	241,664	17,603	7.9	3.67	3.55
Publ U: Elec Gen	65,556	66,867	1,311	2.0	1,740	1,723	-17	-1.0	2.65	2.58
Publ U: Other	281,918	287,557	5,638	2.0	10,327	10,175	-152	-1.5	3.66	3.54
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	1,017	1,221	203	20.0	13	15	2	16.4	1.28	1.24
Res Hmstd	0	118,656	118,656	0.0	0	1,649	1,649	0.0	0.00	1.39
All Other NewCon	0	66,131	66,131	0.0	0	1,430	1,430	0.0	0.00	2.16
Total	30,688,199	34,939,354	4,251,156	13.9	586,209	644,149	57,940	9.9	1.91	1.84

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	387,515	438,915	51,400	13.3	County	36.36	35.60	0.000	0.000
(-) TIF Tax Capacity	57,774	64,644	6,871	11.9	City/Town	58.33	56.92	0.265	0.267
(-) FD Contrib Tax Cap	32,779	38,546	5,767	17.6	School District	25.55	24.77	1.022	0.930
(=) Taxable Tax Capacity	296,963	335,725	38,762	13.1	Special District	7.45	6.57	0.000	0.000
FD Distrib Tax Cap	39,578	43,515	3,937	9.9	Total	127.69	123.87	1.287	1.197

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	139,200	162,200	23,000	16.5	1,709	1,977	267	15.6	1.228	1.218
Res Hmstd: Avg Val	208,700	243,100	34,400	16.5	2,749	3,149	400	14.5	1.317	1.295
Res Hmstd: Hi Val	278,200	324,100	45,900	16.5	3,788	4,322	533	14.1	1.361	1.333
Res Hmstd: Ex-Hi Val	417,400	486,300	68,900	16.5	5,867	6,606	739	12.6	1.405	1.358
Apartment (Mkt rate)	300,000	298,200	-1,800	-0.6	5,175	4,974	-200	-3.9	1.724	1.668
Comm/Ind: Lo Val	150,000	167,500	17,500	11.7	4,178	4,655	476	11.4	2.785	2.778
Comm/Ind: Med Val	300,000	335,000	35,000	11.7	9,685	10,594	909	9.4	3.228	3.162
Comm/Ind: Hi Val	1,000,000	1,116,600	116,600	11.7	35,383	38,311	2,927	8.3	3.538	3.431

House Research

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Baseline Actual Pay 2006
Alternative Projected Pay 2007: Including 2006 Session

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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	11,222,571	12,591,196	1,368,625	12.2	121,431	132,351	10,920	9.0	1.08	1.05
ResNonHm 1 Exist	1,143,751	1,435,408	291,657	25.5	13,655	16,350	2,694	19.7	1.19	1.14
ResNonHm23 Exist	589,831	738,825	148,994	25.3	8,609	10,303	1,694	19.7	1.46	1.39
Apartments Exist	1,896,407	1,907,785	11,378	0.6	27,691	26,613	-1,078	-3.9	1.46	1.39
Low-Income Apts	206,962	208,204	1,242	0.6	1,843	1,771	-72	-3.9	0.89	0.85
Seas Rec: Exist	1,157	1,157	0	0.0	16	15	-1	-6.1	1.37	1.28
Com/Ind Lo Exist	427,416	440,417	13,001	3.0	10,869	10,746	-124	-1.1	2.54	2.44
Com/Ind Hi Exist	2,860,548	3,233,649	373,101	13.0	96,086	104,229	8,144	8.5	3.36	3.22
Publ U: Elec Gen	31,974	32,613	639	2.0	749	735	-14	-1.8	2.34	2.25
Publ U: Other	186,252	189,977	3,725	2.0	6,256	6,123	-133	-2.1	3.36	3.22
AgHm House Exist	87	101	14	15.9	1	1	0	16.0	0.85	0.85
AgHm Land: Exist	126	145	19	15.1	0	0	0	15.5	0.33	0.33
Ag NonHm: Exist	893	1,022	130	14.5	10	11	1	9.5	1.09	1.04
Res Hmstd	0	78,493	78,493	0.0	0	904	904	0.0	0.00	1.15
All Other NewCon	0	269,744	269,744	0.0	0	4,568	4,568	0.0	0.00	1.69
Total	18,567,974	21,128,736	2,560,762	13.8	287,215	314,719	27,504	9.6	1.55	1.49

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	224,855	255,798	30,944	13.8	County	43.47	43.48	0.000	0.000
(-) TIF Tax Capacity	19,739	22,637	2,898	14.7	City/Town	29.09	26.95	0.000	0.000
(-) FD Contrib Tax Cap	17,075	18,918	1,843	10.8	School District	29.85	27.64	0.952	0.896
(=) Taxable Tax Capacity	188,041	214,244	26,203	13.9	Special District	6.78	6.36	0.000	0.000
FD Distrib Tax Cap	36,115	39,707	3,592	9.9	Total	109.19	104.43	0.952	0.896

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base
Res Hmstd: Lo Val	125,500	140,800	12.2	1,230	1,351	120	9.8	0.980	0.959
Res Hmstd: Avg Val	188,200	211,200	12.2	2,031	2,212	181	8.9	1.079	1.047
Res Hmstd: Hi Val	250,800	281,400	12.2	2,831	3,072	241	8.5	1.128	1.091
Res Hmstd: Ex-Hi Val	376,400	422,300	12.2	4,435	4,788	354	8.0	1.178	1.133
Apartment (Mkt rate)	300,000	301,800	0.6	4,380	4,210	-170	-3.9	1.460	1.394
Comm/Ind: Lo Val	150,000	169,600	13.1	3,815	4,292	477	12.5	2.543	2.530
Comm/Ind: Med Val	300,000	339,100	13.0	8,853	9,755	902	10.2	2.951	2.876
Comm/Ind: Hi Val	1,000,000	1,130,400	13.0	32,366	35,261	2,895	8.9	3.236	3.119

Baseline Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
157	Farm 1b Hmstd HGA: <32K	0.450	14,522	65	20
158	Ag Hmstd HGA: <76K	1.000	6,373,560	63,736	45,519
159	Ag Hmstd HGA: 76K-414K	1.000	4,371,078	43,711	44,058
160	Ag Hmstd HGA: 414K-500K	1.000	45,865	459	447
161	Ag Hmstd HGA: >500K	1.250	74,857	936	904
162	Farm 1b Hmstd land <32K	0.450	304	1	1
163	Ag Hmstd land & bldgs: <115K	0.550	9,878,196	54,330	20,587
164	Ag Hmstd 1 & b: 115K-345K	0.550	9,995,763	54,977	54,060
165	Ag Hmstd 1 & b: 345K-600K	0.550	5,035,253	27,694	24,172
166	Ag Hmstd land & bldgs: >600K	1.000	5,735,500	57,355	49,314
168	Ag Non-homestead	1.000	13,242,550	132,425	118,108
169	Migrant Housing: <500K	1.000	1,387	14	14
170	Migrant Housing: >500K	1.250	65	1	1
174	Timberlands	1.000	1,228,598	12,286	11,334
175	Non-comm seasonal-rec-res: <76K	1.000	8,543,033	85,430	81,329
176	Non-comm seasonal-rec-res: 76K-500K	1.000	7,212,646	72,126	77,162
177	Non-comm seasonal-rec-res: >500K	1.250	477,536	5,969	4,209
180	Res 1b Hmstd <32K	0.450	219,301	987	907
181	Res Hmstd: <76K	1.000	101,922,886	1,019,229	945,779
182	Res Hmstd: 76K-414K	1.000	164,071,701	1,640,717	1,872,408
183	Res Hmstd: 414K-500K	1.000	4,650,180	46,502	51,126
184	Res Hmstd: > 500K	1.250	8,548,768	106,860	112,625
186	Res Non-hmstd 1 unit: <76K	1.000	9,005,806	90,058	108,048
187	Res Non-hmstd 1 unit: 76K - 500K	1.000	9,578,300	95,783	110,552
188	Res Non-hmstd 1 unit: >500K	1.250	1,189,108	14,864	15,910
190	Res Non-hmstd 2-3 units	1.250	6,233,883	77,924	91,353
193	Regular apartments (4a)	1.250	17,249,650	215,621	258,679
194	Low-income housing (4d)	0.750	1,890,929	14,182	17,613
195	Non-prof/Comm Serv	1.500	42,122	632	797
196	Student housing	1.000	156,984	1,570	1,573
197	Manufactured home park land	1.250	415,824	5,198	5,966
199	Comm SRR 1c: <500K	0.550	367,014	2,019	1,777
200	Comm SRR 1c: 500K-2.2M	1.000	173,730	1,737	1,374
201	Comm SRR 1c: >2.2M	1.250	25,131	314	216
202	Comm SRR 4c: <500K	1.000	220,965	2,210	2,684
203	Comm SRR 4c: >500K	1.250	78,934	987	1,104
204	Bed & Breakfast	1.250	23,084	289	310
205	Qualifying golf courses	1.250	225,205	2,815	2,876
208	Commercial pref: <150K	1.500	7,729,962	115,949	200,561
209	Commercial pref: >150K	2.000	36,237,653	724,753	1,217,496
210	Comm border city: <150K	1.500	40,422	606	932

House Research

Simulation	6F1	Baseline	Actual Pay 2006			Page 33
10/5/2006	3:17 PM	Alternative	Projected Pay 2007: Including 2006 Session			(all figures in \$000s)
211	Comm border city: >150K		2.000	79,660	1,593	1,833
219	Industrial pref: <150K		1.500	1,263,465	18,952	32,952
220	Industrial pref: >150K		2.000	11,748,462	234,969	398,417
221	Ind border city: <150K		1.500	1,469	22	34
222	Ind border city: >150K		2.000	34,222	684	787
230	Publ Util: land & bldgs <150K		1.500	82,671	1,240	2,042
231	Publ Util: land & bldgs >150K		2.000	773,372	15,467	25,129
232	Publ Util: Electric Generat Mach		2.000	1,457,155	29,143	32,910
233	Publ Util: machinery (non-generat)		2.000	1,034,566	20,691	32,624
235	Railroad <150K		1.500	24,199	363	628
236	Railroad >150K		2.000	473,673	9,473	15,589
238	Mineral		2.000	2,323	46	94
239	Misc class 5		2.000	3,292	66	96
245	Personal: 3f		1.000	8,826	88	90
246	Non-comm aircraft hangars		1.500	63,841	958	975
247	Pers: It31 tools&mach excl elec gen		2.000	134,410	2,688	4,144
248	Pers: It32 struct/lease land-non		1.000	9,366	94	98
249	Pers: It32 struct/leased		1.000	47,383	474	458
250	Pers: It32 str/lease		1.000	6,079	61	61
252	Pers: It32 struct/leased land-C/I		2.000	47,528	951	1,500
253	Pers: Item 33 ag real estate		1.000	16,548	165	168
255	Pers: It41 struct/leased land - C/I		2.000	414,477	8,290	9,928
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	1,343
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	8,765
265	Pers: Item 44 electric util trans lines		2.000	1,508,997	30,180	49,813
266	Pers: Item 44 electric util distri lines		2.000	212,215	4,244	7,433
267	Pers: Item 45 syst/gas utils		2.000	1,933,648	38,673	61,244
268	Pers: Item 46 syst/water utils		2.000	1,386	28	48
269	Pers: Item 48 misc		2.000	21,819	436	505
State Total				464,314,445	5,220,886	6,244,021

Alternative Legal Class Report

Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
157 Farm 1b Hmstd HGA: <32K: Exist	0.450	14,522	65	22
158 Ag Hmstd HGA: <76K: Exist	1.000	6,582,580	65,826	48,667
159 Ag Hmstd HGA: 76K-414K: Exist	1.000	5,216,354	52,164	53,133
160 Ag Hmstd HGA: 414K-500K: Exist	1.000	59,593	596	583
161 Ag Hmstd HGA: >500K: Exist	1.250	96,797	1,210	1,173
162 Farm 1b Hmstd land <32K: Exist	0.450	304	1	1
163 Ag Hmstd land & bldgs: <115K: Exist	0.550	10,238,654	56,313	21,237
164 Ag Hmstd l & b: 115K-345K: Exist	0.550	10,973,820	60,356	59,541
165 Ag Hmstd l & b: 345K-600K: Exist	0.550	5,959,443	32,777	28,811
166.1 Ag Hmstd land & bldgs: 600K-690K:	0.550	2,010,606	11,058	9,672
166.2 Ag Hmstd land & bldgs: >690K: Exist	1.000	5,436,239	54,362	46,959
168 Ag Non-homestead: Exist	1.000	15,081,658	150,817	134,879
169 Migrant Housing: <500K: Exist	1.000	1,589	16	17
170 Migrant Housing: >500K: Exist	1.250	74	1	1
174 Timberlands	1.000	1,439,012	14,390	13,155
175 Non-comm seasonal-rec-res: <76K:	1.000	9,225,769	92,258	84,616
176 Non-comm seasonal-rec-res: 76K-500K:	1.000	9,010,989	90,110	90,298
177 Non-comm seasonal-rec-res: >500K:	1.250	661,109	8,264	7,728
180 Res 1b Hmstd <32K: Exist	0.450	219,301	987	927
181 Res Hmstd: <76K: Exist	1.000	103,598,624	1,035,986	977,977
182 Res Hmstd: 76K-414K: Exist	1.000	183,867,149	1,838,671	2,082,675
183 Res Hmstd: 414K-500K: Exist	1.000	5,789,797	57,898	62,736
184 Res Hmstd: > 500K: Exist	1.250	10,820,477	135,256	140,004
186 Res Non-hmstd 1 unit: <76K: Exist	1.000	9,902,805	99,028	118,280
187 Res Non-hmstd 1 unit: 76K - 500K:	1.000	11,471,094	114,711	130,408
188 Res Non-hmstd 1 unit: >500K: Exist	1.250	1,479,501	18,494	19,232
190 Res Non-hmstd 2-3 units: Exist	1.250	7,266,920	90,836	104,525
193 Regular apartments (4a): Exist	1.250	17,806,554	222,582	261,900
194 Low-income housing (4d): Exist	0.750	1,972,342	14,793	18,248
195 Non-prof/Comm Serv: Exist	1.500	44,361	665	823
196 Student housing: Exist	1.000	165,006	1,650	1,634
197 Manufactured home park land: Exist	1.250	460,427	5,755	6,671
199 Comm SRR 1c: <500K: Exist	0.550	404,710	2,226	1,982
200 Comm SRR 1c: 500K-2.2M: Exist	1.000	192,489	1,925	1,538
201 Comm SRR 1c: >2.2M: Exist	1.250	28,195	352	327
202 Comm SRR 4c: <500K: Exist	1.000	243,978	2,440	2,823
203 Comm SRR 4c: >500K: Exist	1.250	88,899	1,111	1,170
204 Bed & Breakfast: Exist	1.250	24,136	302	323
205 Qualifying golf courses: Exist	1.250	240,692	3,009	3,084
208 Commercial pref: <150K: Exist	1.500	8,118,762	121,781	207,704

House Research

Simulation	6F1	Baseline	Actual Pay 2006				Page 35
10/5/2006	3:17 PM	Alternative	Projected Pay 2007: Including 2006 Session				(all figures in \$000s)
209	Commercial pref: >150K: Exist		2.000	40,271,683	805,434		1,317,979
210	Comm border city: <150K: Exist		1.500	41,471	622		956
211	Comm border city: >150K: Exist		2.000	85,384	1,708		1,964
219	Industrial pref: <150K: Exist		1.500	1,309,351	19,640		33,519
220	Industrial pref: >150K: Exist		2.000	12,638,643	252,773		417,924
221	Ind border city: <150K: Exist		1.500	1,490	22		34
222	Ind border city: >150K: Exist		2.000	34,694	694		798
230	Publ Util: land & bldgs <150K		1.500	84,325	1,265		2,065
231	Publ Util: land & bldgs >150K		2.000	788,839	15,777		25,318
232	Publ Util: Electric Generat Mach		2.000	1,486,298	29,726		33,874
233	Publ Util: machinery (non-generat)		2.000	1,055,257	21,105		32,983
235	Railroad <150K		1.500	24,199	363		628
236	Railroad >150K		2.000	473,673	9,473		15,348
238	Mineral		2.000	2,323	46		94
239	Misc class 5		2.000	3,292	66		99
245	Personal: 3f		1.000	8,826	88		92
246	Non-comm aircraft hangars		1.500	63,841	958		981
247	Pers: It31 tools&mach excl elec gen		2.000	137,098	2,742		4,213
248	Pers: It32 struct/lease land-non		1.000	9,366	94		99
249	Pers: It32 struct/leased		1.000	47,383	474		451
250	Pers: It32 str/lease		1.000	6,079	61		57
252	Pers: It32 struct/leased land-C/I		2.000	47,528	951		1,497
253	Pers: Item 33 ag real estate		1.000	16,548	165		168
255	Pers: It41 struct/leased land - C/I		2.000	414,477	8,290		9,658
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		1,345
263	Pers: It43 leased real estate - non C/I		1.500	18,518	278		366
264	Pers: Item 43 leased real estate - C/I		2.000	327,355	6,547		8,497
265	Pers: Item 44 electric util trans lines		2.000	1,539,177	30,784		49,698
266	Pers: Item 44 electric util distri lines		2.000	216,459	4,329		7,507
267	Pers: Item 45 syst/gas utils		2.000	1,972,321	39,446		61,752
268	Pers: Item 46 syst/water utils		2.000	1,386	28		47
269	Pers: Item 48 misc		2.000	21,819	436		500
1158	Ag Hmstd HGA: <76K: New		1.000	20,132	201		157
1159	Ag Hmstd HGA: 76K-414K: New		1.000	92,604	926		963
1160	Ag Hmstd HGA: 414K-500K: New		1.000	1,594	16		16
1161	Ag Hmstd HGA: >500K: New		1.250	2,484	31		30
1163	Ag Hmstd land & bldgs: <115K: New		0.550	36,311	200		84
1164	Ag Hmstd l & b: 115K-345K: New		0.550	76,753	422		432
1165	Ag Hmstd l & b: 345K-600K: New		0.550	49,101	270		244
1166.1	Ag Hmstd land & bldgs: 600K-690K:		0.550	14,266	78		70
1166.2	Ag Hmstd land & bldgs: >690K: Exist		1.000	58,609	586		515

House Research

Simulation	6F1	Baseline	Actual Pay 2006	Projected Pay 2007: Including 2006 Session			Page 36
10/5/2006	3:17 PM	Alternative					(all figures in \$000s)
1168	Ag Non-homestead: New		1.000	30,243	302	262	
1169	Migrant Housing: <500K: New		1.000	2	0	0	
1175	Non-comm seasonal-rec-res: <76K: New		1.000	125,766	1,258	1,215	
1176	Non-comm seasonal-rec-res: 76K-500K:		1.000	300,020	3,000	3,104	
1177	Non-comm seasonal-rec-res: >500K:		1.250	27,162	340	324	
1181	Res Hmstd: <76K: New		1.000	704,287	7,043	6,705	
1182	Res Hmstd: 76K-414K: New		1.000	4,877,166	48,772	56,022	
1183	Res Hmstd: 414K-500K: New		1.000	226,378	2,264	2,447	
1184	Res Hmstd: > 500K: New		1.250	357,365	4,467	4,564	
1186	Res Non-hmstd 1 unit: <76K: New		1.000	502,010	5,020	5,893	
1187	Res Non-hmstd 1 unit: 76K - 500K:		1.000	1,084,636	10,846	12,178	
1188	Res Non-hmstd 1 unit: >500K: New		1.250	125,955	1,574	1,562	
1190	Res Non-hmstd 2-3 units: New		1.250	521,962	6,525	7,160	
1193	Regular apartments (4a): New		1.250	336,611	4,208	4,889	
1194	Low-income housing (4d): New		0.750	44,834	336	414	
1195	Non-prof/Comm Serv: New		1.500	11	0	0	
1197	Manufactured home park land: New		1.250	362	5	5	
1199	Comm SRR 1c: <500K: New		0.550	4,669	26	26	
1200	Comm SRR 1c: 500K-2.2M: New		1.000	2,519	25	23	
1201	Comm SRR 1c: >2.2M: New		1.250	183	2	2	
1202	Comm SRR 4c: <500K: New		1.000	1,878	19	23	
1203	Comm SRR 4c: >500K: New		1.250	594	7	8	
1204	Bed & Breakfast: New		1.250	151	2	2	
1208	Commercial pref: <150K: New		1.500	141,664	2,125	3,550	
1209	Commercial pref: >150K: New		2.000	1,106,823	22,136	35,558	
1210	Comm border city: <150K: New		1.500	491	7	11	
1211	Comm border city: >150K: New		2.000	2,790	56	64	
1219	Industrial pref: <150K: New		1.500	13,251	199	334	
1220	Industrial pref: >150K: New		2.000	225,756	4,515	7,517	
1221	Ind border city: <150K: New		1.500	8	0	0	
1222	Ind border city: >150K: New		2.000	184	4	4	
State Total				520,517,293	5,843,942	6,932,407	

Baseline Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC	2,115,104	1,412,144	176,756	1,108,572	234,389	658,703	5,705,668
Certified MKV	2,612	26,207	166	566,433	0	0	595,418
Fiscal Disparities Levy	108,618	104,210	1,272	99,295	23,172	0	336,567
Disparity Reduction Aid	9,780	0	526	7,965	0	0	18,272
Spread NTC Levy	1,996,705	1,307,935	174,958	1,037,503	216,217	658,703	5,392,020
Spread MKV Levy	2,612	26,207	166	530,242	0	0	559,228
Tax Incr Financing Levy							285,538
	Homestead Credit	282,523		Taconite credit		16,602	
	Agricultural	24,638		Disparity Reduction		5,374	

Alternative Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC	2,341,454	1,538,279	189,657	1,233,640	245,888	697,320	6,246,239
Certified MKV	2,612	29,200	0	674,145	0	0	705,957
Fiscal Disparities Levy	111,846	110,348	1,348	115,870	25,114	0	364,526
Disparity Reduction Aid	9,876	0	537	8,050	0	0	18,463
Spread NTC Levy	2,219,733	1,427,931	187,772	1,152,883	225,775	697,320	5,911,413
Spread MKV Levy	2,612	29,200	0	630,982	0	0	662,794
Tax Incr Financing Levy							311,891
	Homestead Credit	269,910		Taconite credit		17,162	
	Agricultural	25,301		Disparity Reduction		5,733	