

# House Research Simulation Report: Property Tax

**Simulation #3B3**

**Date 3/22/2003**

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## DESCRIPTION

**BASELINE: Final Pay 2001**

**ALTERNATIVE: Preliminary Pay 2003**

This report compares actual property taxes payable in 2001 to taxes payable in 2003. The report is provided in order to give a two-year perspective on the effects of the major property tax modifications made in 2001, especially since some of those effects were not fully realized until 2003. The market values for the pay 2003 simulation are final values reported by county assessors to the Dept. of Revenue; the levies were reported to the Dept. of Revenue by county auditors. Note that in this report newly constructed residential homestead property is shown separately from existing residential homesteads.

## KEY POINTS

- **Statewide, property taxes in 2003 are \$9 million (0.2%) lower than in 2001.** A \$451 million reduction in property taxes for 2002 was followed by a \$442 million increase in 2003. The two-year effect is a 1.7% reduction in greater Minnesota and a 0.6% increase in the Metro area.
- **Effective tax rates are lower for all types of property between 2001 and 2003,** in many cases substantially lower. The effective tax rate for regular apartments drops from 3.09% to 2.00% over the two-year time span, a 35% reduction. For residential homesteads, the drop is from 1.4% to 1.15% (an 18% drop); for commercial/industrial, the drop is from 4.2% to 3.56% (a 15% drop).
- **Statewide property tax impacts by property type vary from -41% to +38%.** Property types experiencing the largest increases are low-income apartments (37.8%) and seasonal recreational (10.8%). Property types experiencing the largest reductions are regular apartments (-11.9%) and electric generation machinery (-40.7%).

**The simulations are estimates only.** House Research strives to make property tax simulations accurate, but simulations are only approximations of reality. Generally the results are most accurate on a statewide level, and tend to be less accurate as the area under scrutiny gets smaller.

**ASSUMPTIONS:****BASELINE:            Final Pay 2001**

- **Market values** (limited market values) are actual values reported by county assessors on the abstracts of assessment.
- **Levies** are actual levies reported by county auditors on the abstracts of tax lists.

**ALTERNATIVE:        Preliminary Pay 2003**

- **Market values** (limited market values) are actual values reported by county assessors on the abstracts of assessment.
- **Levies** are actual levies reported by county auditors to the Dept. of Revenue.
- **The state levy** is \$594.9 million, as certified by the Dept. of Revenue.
- **Tax increment financing net tax capacities** are derived from the abstracts of assessment; generally these figures will undergo some changes before the final figures are certified on the abstract of tax lists.
- **Fiscal disparities** contribution and distribution net tax capacities are from the abstracts of assessment, with some adjustments applied based on Dept. of Revenue data.

**SIMULATION PARAMETERS**

	Baseline	Alternative
<b>Residential Homestead:</b>		
<\$76,000	1.0%	1.0%
\$76,000 - \$500,000	1.65	1.0
>\$500,000	1.65	1.25
<b>Residential Non-homestead:</b>		
Single unit:		
<\$76,000	1.2	1.0
\$76,000 - \$500,000	1.65	1.0
>\$500,000	1.65	1.25
2-3 unit and undeveloped land	1.65	1.25
<b>Apartments:</b>		
Regular	2.4	1.5
Low-income	1.0	1.0
<b>Commercial-Industrial-Public Utility:</b>		
<\$150,000	2.4	1.5
>\$150,000	3.4	2.0
Electric generation machinery	3.4	2.0
<b>Seasonal Recreational Commercial:</b>		
Homestead resorts (1c)	1.0	1.0
Seasonal resorts (4c):		
<\$500,000	1.65	1.0
>\$500,000	1.65	1.25
<b>Seasonal Recreational Residential:</b>		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
<b>Disabled homestead &lt;\$32,000</b>	0.45	0.45
<b>Agricultural land &amp; buildings:</b>		
<b>Homestead:</b>		
<\$115,000	0.35	0.55
\$115,000 - \$600,000	0.8	0.55
>\$600,000	1.2	1.0
<b>Nonhomestead</b>	1.2	1.0

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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	152,957,954	181,534,873	28,576,919	18.7	2,140,069	2,081,039	-59,030	-2.8	1.40	1.15
Res NonHmstd 1Un	5,965,487	8,557,668	2,592,181	43.5	104,374	112,821	8,447	8.1	1.75	1.32
Res NonHmstd 2-3	3,050,514	3,866,001	815,487	26.7	65,961	63,593	-2,368	-3.6	2.16	1.64
Reg Apartments	8,411,024	11,455,225	3,044,200	36.2	259,608	228,727	-30,881	-11.	3.09	2.00
Low-income Apts	2,144,772	2,979,481	834,709	38.9	30,407	41,901	11,494	37.8	1.42	1.41
Seasonal Rec	8,359,846	10,462,907	2,103,061	25.2	124,694	138,183	13,489	10.8	1.49	1.32
Com/Ind Lo Tier	7,181,638	7,926,443	744,805	10.4	232,627	224,303	-8,324	-3.6	3.24	2.83
Com/Ind Hi Tier	34,057,445	40,958,745	6,901,299	20.3	1,498,843	1,516,073	17,230	1.1	4.40	3.70
Publ U: Elec Gen	1,584,178	1,545,468	-38,710	-2.4	67,448	40,023	-27,426	-40.	4.26	2.59
Publ U: Other	4,729,631	5,018,556	288,925	6.1	201,462	178,827	-22,635	-11.	4.26	3.56
Ag Hmstd: House	6,913,853	8,097,036	1,183,183	17.1	76,138	70,810	-5,328	-7.0	1.10	0.87
Ag Hmstd: Land	19,640,011	22,705,225	3,065,215	15.6	121,739	115,945	-5,794	-4.8	0.62	0.51
Ag NonHmstd	9,654,933	10,214,986	560,053	5.8	114,254	104,941	-9,314	-8.2	1.18	1.03
New Con: Res Hm	0	9,829,035	9,829,035	0.0	0	111,384	111,384	0.0	0.00	1.13
<b>Total</b>	264,651,288	325,151,649	60,500,361	22.9	5,037,626	5,028,570	-9,055	-0.2	1.90	1.55

Tax Base

	Baseline	Alternativ	Change	Pctg Chng
Total Tax Capacity	4,267,876	3,750,085	-517,790	-12.
(-) TIF Tax Capacity	271,937	215,546	-56,391	-20.
(-) FD Contrib Tax Cap	315,398	233,133	-82,265	-26.
(=) Taxable Tax Capacity	3,680,541	3,301,406	-379,134	-10.
FD Distrib Tax Cap	316,635	233,133	-83,502	-26.

Tax Rates

	Net Tax Cap		Ref Mkt Val (mills)	
	Base	Alter	Base	Alter
County	39.42	50.59	0.002	0.01
City/Town	25.07	35.69	0.041	0.05
School District	50.17	25.81	1.310	1.137
Special District	4.64	5.19	0.000	0.00
<b>Total</b>	119.30	117.27	1.353	1.200

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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	49,317,329	57,652,241	8,334,913	16.9	620,749	595,447	-25,303	-4.1	1.26	1.03
Res NonHmstd 1Un	2,515,492	3,523,627	1,008,136	40.1	42,387	45,492	3,105	7.3	1.69	1.29
Res NonHmstd 2-3	988,385	1,282,249	293,863	29.7	21,648	20,585	-1,062	-4.9	2.19	1.61
Reg Apartments	1,531,500	1,894,802	363,301	23.7	49,368	37,786	-11,582	-23.	3.22	1.99
Low-income Apts	723,464	816,376	92,912	12.8	10,622	11,554	932	8.8	1.47	1.42
Seasonal Rec	8,097,484	10,147,754	2,050,270	25.3	120,035	133,219	13,184	11.0	1.48	1.31
Com/Ind Lo Tier	3,909,793	4,412,774	502,980	12.9	128,821	124,794	-4,027	-3.1	3.29	2.83
Com/Ind Hi Tier	6,281,668	7,986,283	1,704,615	27.1	281,124	290,793	9,669	3.4	4.48	3.64
Publ U: Elec Gen	1,292,058	1,249,324	-42,734	-3.3	54,747	32,309	-22,437	-41.	4.24	2.59
Publ U: Other	2,857,545	3,050,856	193,311	6.8	119,685	106,287	-13,398	-11.	4.19	3.48
Ag Hmstd: House	6,028,965	7,067,066	1,038,101	17.2	64,785	61,102	-3,684	-5.7	1.07	0.86
Ag Hmstd: Land	18,756,644	21,677,291	2,920,647	15.6	117,055	111,636	-5,419	-4.6	0.62	0.51
Ag NonHmstd	9,135,255	9,563,108	427,853	4.7	107,862	98,108	-9,754	-9.0	1.18	1.03
New Con: Res Hm	0	3,833,928	3,833,928	0.0	0	40,114	40,114	0.0	0.00	1.05
<b>Total</b>	<b>111,435,583</b>	<b>134,157,678</b>	<b>22,722,096</b>	<b>20.4</b>	<b>1,738,889</b>	<b>1,709,226</b>	<b>-29,663</b>	<b>-1.7</b>	<b>1.56</b>	<b>1.27</b>

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	1,522,727	1,412,951	-109,776	-7.2	County	47.41	58.78	0.005	0.00
(-) TIF Tax Capacity	51,214	40,269	-10,945	-21.	City/Town	24.53	32.87	0.011	0.01
(-) FD Contrib Tax Cap	1,191	1,417	226	19.0	School District	49.93	24.04	0.840	0.603
(=) Taxable Tax Capacity	1,470,322	1,371,264	-99,057	-6.7	Special District	1.13	1.65	0.000	0.00
FD Distrib Tax Cap	1,180	1,418	238	20.2	<b>Total</b>	<b>122.99</b>	<b>117.33</b>	<b>0.856</b>	<b>0.625</b>

Tax Burdens on  
Hypothetical

	Taxable Market			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Value		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	56,700	66,300	16.9	584	554	-30	-5.1	1.029	0.835	
Res Hmstd: Avg Val	85,100	99,500	16.9	932	947	15	1.6	1.095	0.951	
Res Hmstd: Hi Val	113,400	132,600	16.9	1,401	1,386	-15	-1.1	1.235	1.044	
Res Hmstd: Ex-Hi Val	170,100	198,800	16.9	2,600	2,263	-337	-13.	1.528	1.138	
Apartment (Mkt rate)	300,000	371,200	23.7	9,112	6,765	-2,347	-25.	3.037	1.822	
Seas Rec: Lo Val	50,000	59,500	19.0	781	828	47	6.0	1.561	1.390	
Seas Rec: Hi Val	150,000	178,500	19.0	2,752	2,817	65	2.4	1.834	1.578	
Comm/Ind: Lo Val	150,000	190,700	27.1	4,556	5,380	824	18.1	3.037	2.821	
Comm/Ind: Med Val	300,000	381,400	27.1	10,957	12,048	1,091	10.0	3.652	3.158	
Comm/Ind: Hi Val	1,000,000	1,271,400	27.1	40,827	43,167	2,340	5.7	4.082	3.395	

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**METRO AREA**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Chang</b>	<b>Pctg Chn</b>	<b>Baseline</b>	<b>Alternativ</b>	<b>Chang</b>	<b>Pctg Chn</b>	<b>Bas</b>	<b>Alte</b>
Res Hmstd: Exist	103,640,626	123,882,632	20,242,006	19.5	1,519,320	1,485,592	-33,728	-2.2	1.47	1.20
Res NonHmstd 1Un	3,449,996	5,034,041	1,584,045	45.9	61,988	67,330	5,342	8.6	1.80	1.34
Res NonHmstd 2-3	2,062,129	2,583,752	521,623	25.3	44,314	43,008	-1,306	-2.9	2.15	1.66
Reg Apartments	6,879,524	9,560,423	2,680,899	39.0	210,240	190,941	-19,299	-9.2	3.06	2.00
Low-income Apts	1,421,308	2,163,104	741,796	52.2	19,785	30,347	10,562	53.4	1.39	1.40
Seasonal Rec	262,362	315,153	52,791	20.1	4,659	4,965	305	6.6	1.78	1.58
Com/Ind Lo Tier	3,271,845	3,513,669	241,824	7.4	103,806	99,509	-4,297	-4.1	3.17	2.83
Com/Ind Hi Tier	27,775,777	32,972,462	5,196,684	18.7	1,217,719	1,225,280	7,561	0.6	4.38	3.72
Publ U: Elec Gen	292,120	296,144	4,024	1.4	12,701	7,713	-4,988	-39.	4.35	2.60
Publ U: Other	1,872,086	1,967,701	95,615	5.1	81,777	72,540	-9,237	-11.	4.37	3.69
Ag Hmstd: House	884,888	1,029,970	145,082	16.4	11,352	9,708	-1,645	-14.	1.28	0.94
Ag Hmstd: Land	883,367	1,027,935	144,568	16.4	4,683	4,309	-375	-8.0	0.53	0.42
Ag NonHmstd	519,678	651,878	132,200	25.4	6,392	6,832	440	6.9	1.23	1.05
New Con: Res Hm	0	5,995,107	5,995,107	0.0	0	71,270	71,270	0.0	0.00	1.19
<b>Total</b>	<b>153,215,705</b>	<b>190,993,971</b>	<b>37,778,265</b>	<b>24.7</b>	<b>3,298,737</b>	<b>3,319,344</b>	<b>20,608</b>	<b>0.6</b>	<b>2.15</b>	<b>1.74</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market</b>				<b>Pctg Chng</b>	<b>Net Tax Cap</b>		<b>Ref Mkt Val (mills)</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	2,745,149	2,337,135	-408,014	-14.	County	34.10	44.77	0.000	0.01
(-) TIF Tax Capacity	220,723	175,276	-45,446	-20.	City/Town	25.43	37.69	0.062	0.07
(-) FD Contrib Tax Cap	314,207	231,716	-82,491	-26.	School District	50.33	27.06	1.630	1.401
(=) Taxable Tax Capacity	2,210,219	1,930,142	-280,077	-12.	Special District	6.98	7.70	0.000	0.00
FD Distrib Tax Cap	315,455	231,715	-83,740	-26.	<b>Total</b>	<b>116.84</b>	<b>117.22</b>	<b>1.692</b>	<b>1.484</b>

**Tax Burdens on Hypothetical**

	<b>Taxable Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effectiv Tax Rates</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Chng</b>		<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	96,100	114,400	19.0	1,145	1,241	96	8.4	1.191	1.085	
Res Hmstd: Avg Val	144,100	171,500	19.0	2,055	2,047	-8	-0.4	1.425	1.193	
Res Hmstd: Hi Val	192,100	228,600	19.0	3,061	2,852	-209	-6.8	1.593	1.247	
Res Hmstd: Ex-Hi Val	288,100	342,800	19.0	5,074	4,463	-611	-12.	1.761	1.301	
Apartment (Mkt rate)	300,000	416,900	39.0	8,920	7,949	-971	-10.	2.973	1.906	
Comm/Ind: Lo Val	150,000	178,100	18.7	4,679	5,224	546	11.7	3.119	2.933	
Comm/Ind: Med Val	300,000	356,100	18.7	11,201	11,768	567	5.1	3.733	3.304	
Comm/Ind: Hi Val	1,000,000	1,187,100	18.7	41,639	42,316	678	1.6	4.163	3.564	

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**NORTHWEST CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Chang</b>	<b>Pctg Chn</b>	<b>Baseline</b>	<b>Alternativ</b>	<b>Chang</b>	<b>Pctg Chn</b>	<b>Bas</b>	<b>Alte</b>
Res Hmstd: Exist	2,743,499	3,010,796	267,298	9.7	37,621	36,595	-1,026	-2.7	1.37	1.22
Res NonHmstd 1Un	172,055	206,431	34,376	20.0	3,190	3,084	-106	-3.3	1.85	1.49
Res NonHmstd 2-3	63,207	82,051	18,844	29.8	1,481	1,412	-69	-4.6	2.34	1.72
Reg Apartments	164,318	195,041	30,723	18.7	4,724	4,110	-613	-13.	2.87	2.11
Low-income Apts	76,224	81,342	5,118	6.7	1,152	1,211	59	5.1	1.51	1.49
Seasonal Rec	58,907	79,149	20,242	34.4	1,044	1,257	213	20.4	1.77	1.59
Com/Ind Lo Tier	413,714	458,912	45,198	10.9	13,639	13,187	-452	-3.3	3.30	2.87
Com/Ind Hi Tier	496,786	616,628	119,842	24.1	19,711	20,309	598	3.0	3.97	3.29
Publ U: Elec Gen	20,524	23,543	3,019	14.7	804	467	-337	-41.	3.92	1.99
Publ U: Other	85,019	89,164	4,145	4.9	3,886	3,341	-545	-14.	4.57	3.75
Ag Hmstd: House	13,487	15,736	2,249	16.7	172	185	13	7.3	1.28	1.18
Ag Hmstd: Land	18,983	21,656	2,673	14.1	142	148	6	4.2	0.75	0.68
Ag NonHmstd	22,682	24,131	1,450	6.4	358	350	-8	-2.2	1.58	1.45
New Con: Res Hm	0	141,125	141,125	0.0	0	1,691	1,691	0.0	0.00	1.20
<b>Total</b>	<b>4,349,404</b>	<b>5,045,706</b>	<b>696,301</b>	<b>16.0</b>	<b>87,924</b>	<b>87,348</b>	<b>-575</b>	<b>-0.7</b>	<b>2.02</b>	<b>1.73</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap</b>		<b>Ref Mkt Val (mills)</b>		
	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	69,483	61,068	-8,416	-12.	County	50.89	63.86	0.009	0.00
(-) TIF Tax Capacity	4,136	2,997	-1,139	-27.	City/Town	40.01	51.53	0.049	0.05
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	47.69	23.40	0.779	0.504
(=) Taxable Tax Capacity	65,348	58,071	-7,277	-11.	Special District	2.58	3.61	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>141.17</b>	<b>142.41</b>	<b>0.837</b>	<b>0.556</b>

**Tax Burdens on Hypothetical**

	<b>Taxable Market</b>			<b>Net Tax</b>				<b>Effectiv Tax Rates</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	42,300	46,400	9.7	514	501	-13	-2.5	1.214	1.079
Res Hmstd: Avg Val	63,400	69,600	9.8	770	751	-18	-2.4	1.214	1.079
Res Hmstd: Hi Val	84,500	92,700	9.7	1,089	1,083	-6	-0.5	1.288	1.167
Res Hmstd: Ex-Hi Val	126,700	139,000	9.7	1,970	1,809	-160	-8.1	1.554	1.301
Apartment (Mkt rate)	300,000	356,100	18.7	10,415	7,805	-2,611	-25.	3.471	2.191
Comm/Ind: Lo Val	150,000	186,200	24.1	5,208	5,956	748	14.4	3.471	3.198
Comm/Ind: Med Val	300,000	372,400	24.1	12,533	13,387	855	6.8	4.177	3.594
Comm/Ind: Hi Val	1,000,000	1,241,200	24.1	46,716	48,063	1,346	2.9	4.671	3.872

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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	2,454,613	2,858,281	403,668	16.4	27,275	23,610	-3,665	-13.	1.11	0.83
Res NonHmstd 1Un	144,422	190,926	46,504	32.2	2,149	2,084	-65	-3.0	1.49	1.09
Res NonHmstd 2-3	41,359	52,385	11,026	26.7	762	662	-100	-13.	1.84	1.26
Reg Apartments	4,228	5,816	1,588	37.5	109	80	-29	-26.	2.58	1.38
Low-income Apts	181	268	87	48.0	2	3	1	46.3	1.28	1.26
Seasonal Rec	1,399,859	1,786,213	386,354	27.6	20,005	22,013	2,008	10.0	1.43	1.23
Com/Ind Lo Tier	89,679	108,437	18,758	20.9	2,447	2,598	150	6.1	2.73	2.40
Com/Ind Hi Tier	95,309	115,018	19,710	20.7	3,735	3,726	-9	-0.2	3.92	3.24
Publ U: Elec Gen	208	4,703	4,495	2163.	6	102	96	1540	3.00	2.17
Publ U: Other	402,463	385,434	-17,029	-4.2	14,686	12,627	-2,060	-14.	3.65	3.28
Ag Hmstd: House	856,761	978,135	121,374	14.2	8,767	8,145	-621	-7.1	1.02	0.83
Ag Hmstd: Land	3,112,354	3,471,196	358,842	11.5	19,459	18,179	-1,280	-6.6	0.63	0.52
Ag NonHmstd	2,082,951	1,979,318	-103,633	-5.0	25,264	21,273	-3,991	-15.	1.21	1.07
New Con: Res Hm	0	216,633	216,633	0.0	0	1,789	1,789	0.0	0.00	0.83
<b>Total</b>	<b>10,684,387</b>	<b>12,152,765</b>	<b>1,468,377</b>	<b>13.7</b>	<b>124,667</b>	<b>116,892</b>	<b>-7,776</b>	<b>-6.2</b>	<b>1.17</b>	<b>0.96</b>

**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	122,595	113,179	-9,416	-7.7	County	47.53	59.54	0.011	0.00
(-) TIF Tax Capacity	63	39	-24	-37.	City/Town	11.23	18.10	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	48.16	21.47	1.006	0.526
(=) Taxable Tax Capacity	122,532	113,139	-9,393	-7.7	Special District	2.52	3.60	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>109.44</b>	<b>102.70</b>	<b>1.017</b>	<b>0.526</b>

**Tax Burdens on  
Hypothetical**

	Taxable Market			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Value		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	58,700	68,400	16.5	535	465	-70	-13.	0.911	0.679	
Res Hmstd: Avg Val	88,000	102,500	16.5	866	826	-39	-4.5	0.983	0.806	
Res Hmstd: Hi Val	117,300	136,600	16.5	1,307	1,225	-81	-6.2	1.114	0.897	
Res Hmstd: Ex-Hi Val	175,900	204,800	16.4	2,425	2,023	-402	-16.	1.378	0.987	
Seas Rec: Lo Val	50,000	59,500	19.0	707	740	33	4.7	1.414	1.244	
Seas Rec: Hi Val	150,000	178,500	19.0	2,487	2,556	69	2.8	1.657	1.431	
Comm/Ind: Lo Val	150,000	181,000	20.7	4,092	4,603	511	12.5	2.728	2.543	
Comm/Ind: Med Val	300,000	362,000	20.7	9,826	10,385	558	5.7	3.275	2.868	
Comm/Ind: Hi Val	1,000,000	1,206,800	20.7	36,585	37,369	784	2.1	3.658	3.096	



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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	1,768,965	2,104,625	335,659	19.0	21,816	21,063	-754	-3.5	1.23	1.00
Res NonHmstd 1Un	131,645	186,993	55,348	42.0	2,229	2,392	162	7.3	1.69	1.28
Res NonHmstd 2-3	56,980	69,238	12,258	21.5	1,265	1,089	-176	-13.	2.22	1.57
Reg Apartments	70,590	94,350	23,760	33.7	2,388	1,936	-452	-18.	3.38	2.05
Low-income Apts	53,979	58,814	4,835	9.0	832	856	24	2.9	1.54	1.45
Seasonal Rec	739,983	961,064	221,081	29.9	10,398	12,858	2,460	23.7	1.41	1.34
Com/Ind Lo Tier	339,888	381,425	41,537	12.2	11,313	10,716	-597	-5.3	3.33	2.81
Com/Ind Hi Tier	454,547	631,445	176,898	38.9	19,962	22,344	2,382	11.9	4.39	3.54
Publ U: Elec Gen	1,249	828	-421	-33.7	66	26	-40	-60.	5.27	3.12
Publ U: Other	62,918	74,215	11,298	18.0	3,089	2,871	-218	-7.1	4.91	3.87
Ag Hmstd: House	14,517	18,392	3,875	26.7	170	194	24	13.8	1.17	1.05
Ag Hmstd: Land	15,305	19,495	4,190	27.4	72	95	23	32.8	0.47	0.49
Ag NonHmstd	15,788	23,952	8,164	51.7	174	249	75	43.2	1.10	1.04
New Con: Res Hm	0	121,335	121,335	0.0	0	1,177	1,177	0.0	0.00	0.97
<b>Total</b>	<b>3,726,353</b>	<b>4,746,169</b>	<b>1,019,816</b>	<b>27.4</b>	<b>73,775</b>	<b>77,866</b>	<b>4,091</b>	<b>5.5</b>	<b>1.98</b>	<b>1.64</b>

**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	61,747	57,129	-4,618	-7.5	County	43.79	51.54	0.000	0.00
(-) TIF Tax Capacity	2,702	2,395	-307	-11.	City/Town	31.90	42.24	0.038	0.01
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	47.56	23.91	0.435	0.250
(=) Taxable Tax Capacity	59,045	54,734	-4,311	-7.3	Special District	0.66	0.79	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>123.91</b>	<b>118.48</b>	<b>0.473</b>	<b>0.269</b>

**Tax Burdens on Hypothetical**

	Taxable Market			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Value		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	46,700	55,600		19.1	466	451	-14	-3.1	0.996	0.811
Res Hmstd: Avg Val	70,000	83,300		19.0	698	712	14	2.0	0.996	0.854
Res Hmstd: Hi Val	93,300	111,000		19.0	1,037	1,072	36	3.4	1.111	0.966
Res Hmstd: Ex-Hi Val	139,900	166,400		18.9	1,924	1,794	-131	-6.8	1.375	1.077
Apartment (Mkt rate)	300,000	401,000		33.7	9,063	7,234	-1,829	-20.	3.021	1.804
Comm/Ind: Lo Val	150,000	208,400		38.9	4,532	5,964	1,433	31.6	3.021	2.861
Comm/Ind: Med Val	300,000	416,800		38.9	10,922	13,225	2,303	21.1	3.640	3.172
Comm/Ind: Hi Val	1,000,000	1,389,200		38.9	40,742	47,103	6,361	15.6	4.074	3.390

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**NORTH CENTRAL TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Chang</b>	<b>Pctg Chn</b>	<b>Baseline</b>	<b>Alternativ</b>	<b>Chang</b>	<b>Pctg Chn</b>	<b>Bas</b>	<b>Alte</b>
Res Hmstd: Exist	2,872,931	3,353,364	480,432	16.7	32,211	27,986	-4,225	-13.	1.12	0.83
Res NonHmstd 1Un	154,989	220,797	65,808	42.5	2,371	2,400	29	1.2	1.53	1.09
Res NonHmstd 2-3	37,226	46,883	9,658	25.9	739	639	-100	-13.	1.99	1.36
Reg Apartments	4,529	6,362	1,833	40.5	127	105	-22	-17.	2.80	1.65
Low-income Apts	768	690	-79	-10.2	11	10	-1	-8.4	1.38	1.41
Seasonal Rec	2,175,109	2,765,940	590,831	27.2	30,104	33,506	3,402	11.3	1.38	1.21
Com/Ind Lo Tier	116,840	138,694	21,854	18.7	3,202	3,286	84	2.6	2.74	2.37
Com/Ind Hi Tier	81,098	99,803	18,705	23.1	3,159	3,121	-38	-1.2	3.90	3.13
Publ U: Elec Gen	5,298	3,970	-1,328	-25.1	276	110	-166	-60.	5.21	2.77
Publ U: Other	301,478	273,712	-27,766	-9.2	12,970	9,801	-3,170	-24.	4.30	3.58
Ag Hmstd: House	571,376	683,036	111,660	19.5	6,639	6,486	-153	-2.3	1.16	0.95
Ag Hmstd: Land	886,813	1,089,057	202,244	22.8	4,520	5,422	902	19.9	0.51	0.50
Ag NonHmstd	333,213	489,323	156,110	46.8	4,359	5,558	1,198	27.5	1.31	1.14
New Con: Res Hm	0	245,120	245,120	0.0	0	2,116	2,116	0.0	0.00	0.86
<b>Total</b>	<b>7,541,668</b>	<b>9,416,751</b>	<b>1,875,084</b>	<b>24.9</b>	<b>100,689</b>	<b>100,545</b>	<b>-144</b>	<b>-0.1</b>	<b>1.34</b>	<b>1.07</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market</b>				<b>Net Tax Cap</b>		<b>Ref Mkt Val (mills)</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	95,208	94,079	-1,128	-1.2	County	49.71 58.26	0.000	0.00
(-) TIF Tax Capacity	21	27	6	27.1	City/Town	13.07 18.64	0.010	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	51.18 26.67	0.400	0.186
(=) Taxable Tax Capacity	95,187	94,053	-1,134	-1.2	Special District	0.77 0.64	0.000	0.00
FD Distrib Tax Cap	0	0	0	5.1	<b>Total</b>	<b>114.72 104.21</b>	<b>0.410</b>	<b>0.186</b>

**Tax Burdens on Hypothetical**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effectiv Tax Rates</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	58,500	68,300	16.8	523	451	-72	-13.	0.893	0.660
Res Hmstd: Avg Val	87,700	102,400	16.8	849	806	-43	-5.0	0.967	0.787
Res Hmstd: Hi Val	117,000	136,600	16.8	1,306	1,199	-107	-8.2	1.116	0.878
Res Hmstd: Ex-Hi Val	175,400	204,700	16.7	2,435	1,983	-452	-18.	1.388	0.968
Seas Rec: Lo Val	50,000	59,500	19.0	709	749	41	5.7	1.417	1.259
Seas Rec: Hi Val	150,000	178,500	19.0	2,509	2,583	74	3.0	1.672	1.446
Comm/Ind: Lo Val	150,000	184,600	23.1	4,192	4,700	508	12.1	2.794	2.545
Comm/Ind: Med Val	300,000	369,200	23.1	10,104	10,589	485	4.8	3.368	2.868
Comm/Ind: Hi Val	1,000,000	1,230,600	23.1	37,696	38,070	374	1.0	3.769	3.093

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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	1,505,697	1,715,942	210,245	14.0	13,058	15,067	2,009	15.4	0.87	0.88
Res NonHmstd 1Un	88,032	118,689	30,657	34.8	1,703	2,006	303	17.8	1.93	1.69
Res NonHmstd 2-3	29,674	36,491	6,817	23.0	758	761	3	0.4	2.56	2.09
Reg Apartments	44,939	54,714	9,775	21.8	1,622	1,351	-271	-16.	3.61	2.47
Low-income Apts	47,615	51,365	3,750	7.9	758	870	111	14.7	1.59	1.69
Seasonal Rec	101,990	110,736	8,746	8.6	1,822	1,828	6	0.3	1.79	1.65
Com/Ind Lo Tier	217,880	245,188	27,308	12.5	8,126	8,106	-21	-0.3	3.73	3.31
Com/Ind Hi Tier	219,283	279,347	60,064	27.4	11,356	12,293	937	8.2	5.18	4.40
Publ U: Elec Gen	201,194	192,058	-9,136	-4.5	8,460	5,395	-3,065	-36.	4.20	2.81
Publ U: Other	111,457	96,770	-14,686	-13.2	5,164	3,936	-1,228	-23.	4.63	4.07
Ag Hmstd: House	3,634	3,879	245	6.7	35	37	2	5.2	0.96	0.95
Ag Hmstd: Land	2,317	2,480	163	7.0	7	10	3	40.8	0.32	0.42
Ag NonHmstd	23,439	28,129	4,690	20.0	373	457	84	22.6	1.59	1.63
New Con: Res Hm	0	48,783	48,783	0.0	0	425	425	0.0	0.00	0.87
<b>Total</b>	<b>2,597,149</b>	<b>2,984,571</b>	<b>387,422</b>	<b>14.9</b>	<b>53,243</b>	<b>52,543</b>	<b>-701</b>	<b>-1.3</b>	<b>2.05</b>	<b>1.76</b>

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	44,173	37,073	-7,099	-16.	County	54.55	69.54	0.000	0.00
(-) TIF Tax Capacity	2,158	1,435	-723	-33.	City/Town	52.06	72.09	0.038	0.03
(-) FD Contrib Tax Cap	716	965	249	34.7	School District	36.27	16.89	0.692	0.232
(=) Taxable Tax Capacity	41,299	34,674	-6,625	-16.	Special District	1.10	1.83	0.000	0.00
FD Distrib Tax Cap	844	1,024	181	21.4	<b>Total</b>	<b>143.98</b>	<b>160.35</b>	<b>0.730</b>	<b>0.267</b>

Tax Burdens on  
Hypothetical

	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	36,300	41,400	14.0	151	194	43	28.8	0.415	0.469
Res Hmstd: Avg Val	54,400	62,000	14.0	349	448	98	28.1	0.642	0.721
Res Hmstd: Hi Val	72,500	82,600	13.9	570	733	163	28.6	0.786	0.887
Res Hmstd: Ex-Hi Val	108,700	123,900	14.0	1,257	1,444	187	14.9	1.156	1.165
Apartment (Mkt rate)	300,000	365,300	21.8	10,585	8,884	-1,701	-16.	3.528	2.431
Comm/Ind: Lo Val	150,000	191,100	27.4	5,308	6,643	1,335	25.1	3.538	3.475
Comm/Ind: Med Val	300,000	382,200	27.4	12,782	14,894	2,112	16.5	4.260	3.897
Comm/Ind: Hi Val	1,000,000	1,273,900	27.4	47,662	53,399	5,737	12.0	4.766	4.191

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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	2,343,896	2,735,884	391,988	16.7	19,978	18,929	-1,049	-5.3	0.85	0.69
Res NonHmstd 1Un	87,246	146,402	59,156	67.8	1,338	1,748	409	30.6	1.53	1.19
Res NonHmstd 2-3	15,072	20,028	4,957	32.9	270	287	17	6.2	1.79	1.43
Reg Apartments	2,134	3,286	1,152	54.0	59	51	-8	-14.	2.78	1.55
Low-income Apts	225	758	533	236.4	2	10	7	296.	1.10	1.30
Seasonal Rec	1,935,173	2,410,145	474,972	24.5	28,582	32,404	3,822	13.4	1.48	1.34
Com/Ind Lo Tier	53,216	62,417	9,201	17.3	1,533	1,643	111	7.2	2.88	2.63
Com/Ind Hi Tier	89,132	115,456	26,323	29.5	3,697	4,162	465	12.6	4.15	3.61
Publ U: Elec Gen	163	708	545	335.2	6	17	11	187.	3.64	2.40
Publ U: Other	233,813	195,205	-38,608	-16.5	9,904	6,866	-3,038	-30.	4.24	3.52
Ag Hmstd: House	112,442	129,416	16,974	15.1	703	626	-77	-10.	0.62	0.48
Ag Hmstd: Land	115,231	137,181	21,950	19.0	273	298	25	9.1	0.24	0.22
Ag NonHmstd	222,075	326,126	104,051	46.9	2,679	3,780	1,101	41.1	1.21	1.16
New Con: Res Hm	0	139,881	139,881	0.0	0	937	937	0.0	0.00	0.67
<b>Total</b>	<b>5,209,818</b>	<b>6,422,893</b>	<b>1,213,075</b>	<b>23.3</b>	<b>69,024</b>	<b>71,758</b>	<b>2,734</b>	<b>4.0</b>	<b>1.32</b>	<b>1.12</b>

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	71,182	67,141	-4,042	-5.7	County	58.44	71.61	0.000	0.00
(-) TIF Tax Capacity	504	308	-196	-38.	City/Town	13.71	19.87	0.000	0.00
(-) FD Contrib Tax Cap	475	452	-22	-4.7	School District	39.45	15.31	0.614	0.240
(=) Taxable Tax Capacity	70,204	66,381	-3,823	-5.4	Special District	2.21	3.84	0.000	0.00
FD Distrib Tax Cap	336	394	57	17.1	<b>Total</b>	<b>113.82</b>	<b>110.64</b>	<b>0.614</b>	<b>0.240</b>

Tax Burdens on  
Hypothetical

	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	58,800	68,600	16.7	236	215	-21	-8.9	0.401	0.314
Res Hmstd: Avg Val	88,200	103,000	16.8	566	595	29	5.2	0.641	0.577
Res Hmstd: Hi Val	117,500	137,200	16.8	1,037	1,012	-24	-2.4	0.882	0.737
Res Hmstd: Ex-Hi Val	176,300	205,800	16.7	2,177	1,849	-328	-15.	1.234	0.898
Seas Rec: Lo Val	50,000	59,500	19.0	714	788	74	10.4	1.427	1.323
Seas Rec: Hi Val	150,000	178,500	19.0	2,520	2,697	178	7.1	1.679	1.511
Comm/Ind: Lo Val	150,000	194,300	29.5	4,245	5,288	1,042	24.5	2.830	2.721
Comm/Ind: Med Val	300,000	388,600	29.5	10,222	11,828	1,607	15.7	3.407	3.043
Comm/Ind: Hi Val	1,000,000	1,295,300	29.5	38,110	42,352	4,242	11.1	3.810	3.269

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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	2,696,356	3,148,974	452,618	16.8	37,793	36,630	-1,163	-3.1	1.40	1.16
Res NonHmstd 1Un	134,225	196,641	62,416	46.5	2,438	2,719	281	11.5	1.82	1.38
Res NonHmstd 2-3	81,629	102,321	20,691	25.3	1,920	1,764	-156	-8.1	2.35	1.72
Reg Apartments	118,085	132,007	13,921	11.8	4,037	2,696	-1,340	-33.	3.42	2.04
Low-income Apts	50,921	55,369	4,449	8.7	742	757	15	2.1	1.46	1.37
Seasonal Rec	60,281	67,460	7,179	11.9	1,070	1,123	53	5.0	1.78	1.67
Com/Ind Lo Tier	166,097	178,705	12,608	7.6	5,670	5,173	-497	-8.8	3.41	2.89
Com/Ind Hi Tier	425,701	484,619	58,918	13.8	20,460	18,550	-1,910	-9.3	4.81	3.83
Publ U: Elec Gen	1,005	694	-311	-31.0	48	19	-30	-61.	4.81	2.69
Publ U: Other	115,899	110,284	-5,615	-4.8	5,566	4,214	-1,352	-24.	4.80	3.82
Ag Hmstd: House	10,930	11,770	840	7.7	145	144	-1	-0.8	1.32	1.22
Ag Hmstd: Land	7,316	9,238	1,922	26.3	33	51	18	56.0	0.45	0.55
Ag NonHmstd	13,031	15,424	2,392	18.4	187	219	33	17.5	1.43	1.42
New Con: Res Hm	0	103,539	103,539	0.0	0	1,228	1,228	0.0	0.00	1.19
<b>Total</b>	<b>3,881,476</b>	<b>4,617,044</b>	<b>735,568</b>	<b>19.0</b>	<b>80,109</b>	<b>75,288</b>	<b>-4,821</b>	<b>-6.0</b>	<b>2.06</b>	<b>1.63</b>

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	61,382	53,863	-7,519	-12.	County	67.88	86.07	0.000	0.00
(-) TIF Tax Capacity	7,254	4,882	-2,372	-32.	City/Town	23.15	28.35	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	46.09	19.27	0.618	0.111
(=) Taxable Tax Capacity	54,128	48,981	-5,147	-9.5	Special District	1.57	4.61	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>138.69</b>	<b>138.30</b>	<b>0.618</b>	<b>0.111</b>

Tax Burdens on  
Hypothetical

	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	58,200	68,000	16.8	680	676	-4	-0.5	1.167	0.994
Res Hmstd: Avg Val	87,200	101,800	16.7	1,099	1,138	39	3.6	1.260	1.118
Res Hmstd: Hi Val	116,200	135,700	16.8	1,656	1,642	-14	-0.9	1.424	1.209
Res Hmstd: Ex-Hi Val	174,300	203,600	16.8	3,021	2,649	-372	-12.	1.733	1.301
Apartment (Mkt rate)	300,000	335,400	11.8	10,171	6,995	-3,176	-31.	3.390	2.085
Comm/Ind: Lo Val	150,000	170,800	13.9	5,085	5,156	70	1.4	3.390	3.018
Comm/Ind: Med Val	300,000	341,500	13.8	12,251	11,752	-499	-4.1	4.083	3.441
Comm/Ind: Hi Val	1,000,000	1,138,400	13.8	45,691	42,549	-3,142	-6.9	4.569	3.737

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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	1,552,576	1,859,970	307,394	19.8	22,481	25,563	3,082	13.7	1.45	1.37
Res NonHmstd 1Un	90,166	127,388	37,222	41.3	1,754	2,076	322	18.4	1.94	1.63
Res NonHmstd 2-3	39,480	57,010	17,530	44.4	981	1,168	187	19.1	2.48	2.05
Reg Apartments	51,470	69,018	17,548	34.1	1,866	1,672	-194	-10.	3.63	2.42
Low-income Apts	56,619	62,177	5,558	9.8	912	1,041	129	14.2	1.61	1.67
Seasonal Rec	36,912	41,313	4,401	11.9	791	836	45	5.7	2.14	2.02
Com/Ind Lo Tier	197,293	228,633	31,341	15.9	7,370	7,418	48	0.6	3.74	3.24
Com/Ind Hi Tier	266,167	344,133	77,966	29.3	13,709	14,665	957	7.0	5.15	4.26
Publ U: Elec Gen	1,872	1,181	-691	-36.9	86	37	-49	-56.	4.59	3.16
Publ U: Other	64,473	72,244	7,771	12.1	3,254	3,065	-190	-5.8	5.05	4.24
Ag Hmstd: House	42,499	49,254	6,756	15.9	552	624	72	13.0	1.30	1.27
Ag Hmstd: Land	31,504	38,051	6,548	20.8	155	205	50	32.5	0.49	0.54
Ag NonHmstd	15,927	17,975	2,048	12.9	233	267	33	14.3	1.46	1.48
New Con: Res Hm	0	196,124	196,124	0.0	0	2,747	2,747	0.0	0.00	1.40
<b>Total</b>	<b>2,446,957</b>	<b>3,164,472</b>	<b>717,515</b>	<b>29.3</b>	<b>54,145</b>	<b>61,384</b>	<b>7,239</b>	<b>13.4</b>	<b>2.21</b>	<b>1.94</b>

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	38,630	37,263	-1,367	-3.5	County	58.45 70.61	0.015	0.01
(-) TIF Tax Capacity	2,332	2,144	-188	-8.0	City/Town	38.39 53.39	0.000	0.03
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	50.81 31.36	0.608	0.475
(=) Taxable Tax Capacity	36,298	35,119	-1,179	-3.2	Special District	0.68 1.24	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>148.33 156.59</b>	<b>0.623</b>	<b>0.522</b>

Tax Burdens on  
Hypothetical

	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	55,600	66,200	19.1	699	806	107	15.4	1.257	1.218
Res Hmstd: Avg Val	83,400	99,200	18.9	1,106	1,322	216	19.5	1.326	1.332
Res Hmstd: Hi Val	111,100	132,200	19.0	1,669	1,886	216	13.0	1.502	1.426
Res Hmstd: Ex-Hi Val	166,700	198,400	19.0	3,061	3,016	-45	-1.5	1.836	1.520
Apartment (Mkt rate)	300,000	402,300	34.1	10,867	9,659	-1,208	-11.	3.622	2.401
Comm/Ind: Lo Val	150,000	193,900	29.3	5,433	6,700	1,267	23.3	3.622	3.455
Comm/Ind: Med Val	300,000	387,900	29.3	13,092	14,987	1,895	14.5	4.363	3.863
Comm/Ind: Hi Val	1,000,000	1,292,900	29.3	48,832	53,644	4,812	9.9	4.883	4.149

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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	2,525,242	3,044,296	519,054	20.6	33,946	33,783	-163	-0.5	1.34	1.11
Res NonHmstd 1Un	131,759	188,723	56,965	43.2	2,273	2,485	211	9.3	1.73	1.32
Res NonHmstd 2-3	38,013	56,060	18,046	47.5	831	907	76	9.2	2.19	1.62
Reg Apartments	1,212	3,428	2,216	182.8	39	62	23	60.0	3.20	1.81
Low-income Apts	27	43	17	63.0	0	1	0	60.0	1.41	1.38
Seasonal Rec	644,001	806,142	162,141	25.2	11,104	12,069	965	8.7	1.72	1.50
Com/Ind Lo Tier	50,931	66,906	15,975	31.4	1,683	1,846	163	9.7	3.30	2.76
Com/Ind Hi Tier	28,797	41,686	12,889	44.8	1,331	1,537	206	15.5	4.62	3.69
Publ U: Elec Gen	10,075	10,298	223	2.2	500	284	-216	-43.	4.97	2.76
Publ U: Other	141,939	138,881	-3,058	-2.2	6,637	5,294	-1,343	-20.	4.68	3.81
Ag Hmstd: House	664,775	795,536	130,760	19.7	8,283	8,306	23	0.3	1.25	1.04
Ag Hmstd: Land	589,562	709,373	119,811	20.3	2,813	3,289	476	16.9	0.48	0.46
Ag NonHmstd	193,073	247,749	54,676	28.3	2,728	3,198	470	17.2	1.41	1.29
New Con: Res Hm	0	252,022	252,022	0.0	0	2,794	2,794	0.0	0.00	1.11
<b>Total</b>	<b>5,019,404</b>	<b>6,361,142</b>	<b>1,341,737</b>	<b>26.7</b>	<b>72,168</b>	<b>75,855</b>	<b>3,687</b>	<b>5.1</b>	<b>1.44</b>	<b>1.19</b>

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	60,390	62,816	2,426	4.0	County	61.07	72.40	0.030	0.02
(-) TIF Tax Capacity	87	65	-22	-25.	City/Town	15.73	22.08	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	54.65	31.05	0.578	0.410
(=) Taxable Tax Capacity	60,303	62,751	2,448	4.1	Special District	0.63	0.99	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>132.09</b>	<b>126.53</b>	<b>0.608</b>	<b>0.439</b>

Tax Burdens on  
Hypothetical

	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	64,800	77,100	19.0	704	706	3	0.4	1.086	0.916
Res Hmstd: Avg Val	97,100	115,500	18.9	1,195	1,244	48	4.0	1.230	1.076
Res Hmstd: Hi Val	129,400	154,000	19.0	1,856	1,782	-74	-4.0	1.434	1.157
Res Hmstd: Ex-Hi Val	194,200	231,100	19.0	3,308	2,861	-447	-13.	1.703	1.238
Seas Rec: Lo Val	50,000	59,500	19.0	823	882	59	7.2	1.645	1.482
Seas Rec: Hi Val	150,000	178,500	19.0	2,909	2,981	73	2.5	1.939	1.670
Comm/Ind: Lo Val	150,000	217,100	44.7	4,846	6,593	1,747	36.0	3.230	3.036
Comm/Ind: Med Val	300,000	434,300	44.8	11,674	14,547	2,873	24.6	3.891	3.349
Comm/Ind: Hi Val	1,000,000	1,447,600	44.8	43,536	51,654	8,117	18.6	4.353	3.568

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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	5,190,963	6,329,874	1,138,910	21.9	72,407	70,352	-2,055	-2.8	1.39	1.11
Res NonHmstd 1Un	184,441	317,984	133,543	72.4	3,293	4,172	879	26.7	1.79	1.31
Res NonHmstd 2-3	144,796	218,354	73,558	50.8	3,246	3,479	234	7.2	2.24	1.59
Reg Apartments	367,876	437,011	69,135	18.8	12,181	8,576	-3,605	-29.	3.31	1.96
Low-income Apts	152,760	180,114	27,354	17.9	2,200	2,382	183	8.3	1.44	1.32
Seasonal Rec	33,051	42,894	9,843	29.8	638	679	41	6.4	1.93	1.58
Com/Ind Lo Tier	478,760	537,903	59,143	12.4	15,873	15,075	-798	-5.0	3.32	2.80
Com/Ind Hi Tier	1,102,081	1,494,619	392,538	35.6	50,526	54,906	4,381	8.7	4.58	3.67
Publ U: Elec Gen	676,650	661,281	-15,369	-2.3	27,845	15,825	-12,021	-43.	4.12	2.39
Publ U: Other	331,700	366,537	34,837	10.5	14,190	13,094	-1,097	-7.7	4.28	3.57
Ag Hmstd: House	88,359	102,190	13,831	15.7	1,259	1,112	-147	-11.	1.42	1.09
Ag Hmstd: Land	69,294	90,820	21,526	31.1	371	430	59	15.8	0.54	0.47
Ag NonHmstd	45,085	62,145	17,061	37.8	630	755	125	19.8	1.40	1.21
New Con: Res Hm	0	792,203	792,203	0.0	0	8,928	8,928	0.0	0.00	1.13
<b>Total</b>	<b>8,865,817</b>	<b>11,633,930</b>	<b>2,768,113</b>	<b>31.2</b>	<b>204,659</b>	<b>199,764</b>	<b>-4,895</b>	<b>-2.4</b>	<b>2.31</b>	<b>1.72</b>

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	163,110	146,579	-16,532	-10.	County	37.44	48.07	0.000	0.00
(-) TIF Tax Capacity	11,157	9,434	-1,723	-15.	City/Town	32.74	43.36	0.030	0.03
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	55.30	30.61	1.263	0.544
(=) Taxable Tax Capacity	151,953	137,145	-14,808	-9.7	Special District	1.84	2.19	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	127.31	124.23	1.293	0.582

Tax Burdens on  
Hypothetical

	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	68,500	81,500	19.0	773	761	-12	-1.6	1.128	0.933
Res Hmstd: Avg Val	102,600	122,100	19.0	1,331	1,325	-6	-0.4	1.297	1.085
Res Hmstd: Hi Val	136,800	162,800	19.0	2,032	1,891	-140	-6.9	1.485	1.161
Res Hmstd: Ex-Hi Val	205,200	244,200	19.0	3,557	3,023	-534	-15.	1.733	1.238
Apartment (Mkt rate)	300,000	356,400	18.8	9,554	6,849	-2,705	-28.	3.184	1.921
Comm/Ind: Lo Val	150,000	203,400	35.6	4,777	6,045	1,267	26.5	3.184	2.971
Comm/Ind: Med Val	300,000	406,900	35.6	11,464	13,432	1,968	17.2	3.821	3.301
Comm/Ind: Hi Val	1,000,000	1,356,200	35.6	42,669	47,895	5,226	12.2	4.266	3.531



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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	3,239,164	3,821,103	581,939	18.0	39,563	35,825	-3,738	-9.4	1.22	0.94
Res NonHmstd 1Un	125,323	165,960	40,638	32.4	1,916	1,811	-105	-5.5	1.53	1.09
Res NonHmstd 2-3	58,026	72,948	14,922	25.7	1,105	987	-118	-10.	1.90	1.35
Reg Apartments	3,261	2,935	-326	-10.0	87	47	-41	-46.	2.68	1.58
Low-income Apts	478	282	-196	-41.0	6	3	-2	-42.	1.17	1.15
Seasonal Rec	415,525	492,578	77,053	18.5	6,317	6,438	122	1.9	1.52	1.31
Com/Ind Lo Tier	90,491	109,474	18,983	21.0	2,528	2,660	132	5.2	2.79	2.43
Com/Ind Hi Tier	63,527	91,647	28,120	44.3	2,413	2,882	469	19.4	3.80	3.15
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	139,955	147,152	7,198	5.1	5,350	4,732	-618	-11.	3.82	3.22
Ag Hmstd: House	840,228	972,602	132,374	15.8	9,384	8,631	-752	-8.0	1.12	0.89
Ag Hmstd: Land	1,047,809	1,278,175	230,366	22.0	5,404	5,857	453	8.4	0.52	0.46
Ag NonHmstd	227,064	269,046	41,982	18.5	2,716	2,852	136	5.0	1.20	1.06
New Con: Res Hm	0	295,521	295,521	0.0	0	2,745	2,745	0.0	0.00	0.93
<b>Total</b>	<b>6,250,850</b>	<b>7,719,424</b>	<b>1,468,574</b>	<b>23.5</b>	<b>76,787</b>	<b>75,469</b>	<b>-1,318</b>	<b>-1.7</b>	<b>1.23</b>	<b>0.98</b>

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	76,225	74,737	-1,488	-2.0	37.60	48.32	0.000	0.00	
(-) TIF Tax Capacity	166	135	-32	-19.	14.58	22.40	0.000	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	56.96	31.57	1.021	0.632	
(=) Taxable Tax Capacity	76,059	74,603	-1,457	-1.9	0.76	1.27	0.000	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	109.90 103.56	1.021	0.639	

Tax Burdens on  
Hypothetical

	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	82,700	97,600	18.0	799	789	-10	-1.3	0.965	0.807
Res Hmstd: Avg Val	124,000	146,300	18.0	1,442	1,368	-75	-5.2	1.163	0.934
Res Hmstd: Hi Val	165,300	195,000	18.0	2,234	1,947	-286	-12.	1.351	0.998
Res Hmstd: Ex-Hi Val	248,000	292,600	18.0	3,818	3,108	-710	-18.	1.539	1.062
Seas Rec: Lo Val	50,000	59,300	18.6	711	743	33	4.6	1.421	1.253
Seas Rec: Hi Val	150,000	177,800	18.5	2,497	2,560	63	2.5	1.664	1.439
Comm/Ind: Lo Val	150,000	216,400	44.3	4,110	5,789	1,679	40.9	2.739	2.675
Comm/Ind: Med Val	300,000	432,800	44.3	9,868	12,763	2,895	29.3	3.289	2.948
Comm/Ind: Hi Val	1,000,000	1,442,600	44.3	36,741	45,305	8,564	23.3	3.674	3.140

**House Research**

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**SOUTHWEST CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Chang</b>	<b>Pctg Chn</b>	<b>Baseline</b>	<b>Alternativ</b>	<b>Chang</b>	<b>Pctg Chn</b>	<b>Bas</b>	<b>Alte</b>
Res Hmstd: Exist	3,336,151	3,601,677	265,526	8.0	46,656	45,379	-1,278	-2.7	1.40	1.26
Res NonHmstd 1Un	182,898	216,745	33,846	18.5	3,468	3,477	9	0.3	1.90	1.60
Res NonHmstd 2-3	54,149	59,846	5,697	10.5	1,322	1,116	-206	-15.	2.44	1.86
Reg Apartments	151,496	176,247	24,751	16.3	5,200	3,849	-1,350	-26.	3.43	2.18
Low-income Apts	76,270	82,264	5,993	7.9	1,161	1,258	96	8.3	1.52	1.53
Seasonal Rec	14,577	12,824	-1,754	-12.0	346	271	-74	-21.	2.37	2.12
Com/Ind Lo Tier	448,378	483,351	34,973	7.8	16,309	15,155	-1,154	-7.1	3.64	3.14
Com/Ind Hi Tier	559,826	632,086	72,260	12.9	27,553	25,248	-2,304	-8.4	4.92	3.99
Publ U: Elec Gen	7,085	4,451	-2,634	-37.2	328	112	-216	-65.	4.62	2.51
Publ U: Other	58,282	65,621	7,339	12.6	3,101	2,814	-287	-9.2	5.32	4.29
Ag Hmstd: House	16,835	18,004	1,169	6.9	246	244	-2	-1.0	1.46	1.35
Ag Hmstd: Land	29,677	35,755	6,078	20.5	275	310	36	12.9	0.93	0.87
Ag NonHmstd	34,835	34,548	-287	-0.8	624	564	-60	-9.6	1.79	1.63
New Con: Res Hm	0	130,753	130,753	0.0	0	1,634	1,634	0.0	0.00	1.25
<b>Total</b>	<b>4,970,460</b>	<b>5,554,170</b>	<b>583,710</b>	<b>11.7</b>	<b>106,587</b>	<b>101,432</b>	<b>-5,155</b>	<b>-4.8</b>	<b>2.14</b>	<b>1.83</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market</b>				<b>Net Tax Cap</b>		<b>Ref Mkt Val (mills)</b>		
	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	77,018	65,822	-11,196	-14.	County	48.55	61.73	0.015	0.03
(-) TIF Tax Capacity	5,010	3,386	-1,624	-32.	City/Town	47.13	61.28	0.027	0.02
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	49.92	21.25	0.741	0.997
(=) Taxable Tax Capacity	72,008	62,437	-9,571	-13.	Special District	0.87	1.30	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>146.47</b>	<b>145.56</b>	<b>0.783</b>	<b>1.062</b>

**Tax Burdens on Hypothetical**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effectiv Tax Rates</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	40,900	44,200	8.1	515	513	-2	-0.4	1.260	1.161
Res Hmstd: Avg Val	61,400	66,300	8.0	774	770	-3	-0.4	1.260	1.161
Res Hmstd: Hi Val	81,800	88,300	7.9	1,075	1,086	11	1.0	1.314	1.230
Res Hmstd: Ex-Hi Val	122,700	132,500	8.0	1,948	1,816	-132	-6.8	1.587	1.370
Apartment (Mkt rate)	300,000	349,000	16.3	10,781	7,990	-2,790	-25.	3.593	2.289
Comm/Ind: Lo Val	150,000	169,400	12.9	5,390	5,454	64	1.2	3.593	3.219
Comm/Ind: Med Val	300,000	338,700	12.9	12,978	12,403	-574	-4.4	4.325	3.662
Comm/Ind: Hi Val	1,000,000	1,129,100	12.9	48,386	44,848	-3,538	-7.3	4.838	3.971

House Research

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**SOUTHWEST TOWNS**

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	1,345,430	1,580,870	235,440	17.5	16,084	15,370	-714	-4.4	1.20	0.97
Res NonHmstd 1Un	135,704	168,312	32,608	24.0	2,038	1,965	-74	-3.6	1.50	1.17
Res NonHmstd 2-3	19,211	22,610	3,398	17.7	392	337	-55	-14.	2.04	1.49
Reg Apartments	1,608	3,438	1,830	113.8	42	56	15	34.6	2.61	1.64
Low-income Apts	58	0	-58	-100.0	1	0	-1	-100	1.03	0.00
Seasonal Rec	262,112	311,774	49,662	18.9	4,361	4,565	204	4.7	1.66	1.46
Com/Ind Lo Tier	78,736	87,877	9,141	11.6	2,227	2,204	-23	-1.0	2.83	2.51
Com/Ind Hi Tier	123,220	133,111	9,891	8.0	4,635	4,267	-368	-7.9	3.76	3.21
Publ U: Elec Gen	31,384	27,517	-3,867	-12.3	1,034	522	-512	-49.	3.29	1.90
Publ U: Other	225,925	293,441	67,516	29.9	8,309	9,107	798	9.6	3.68	3.10
Ag Hmstd: House	887,763	1,019,613	131,850	14.9	8,760	8,216	-545	-6.2	0.99	0.81
Ag Hmstd: Land	5,510,877	6,368,442	857,566	15.6	36,467	34,109	-2,358	-6.5	0.66	0.54
Ag NonHmstd	3,058,253	3,027,764	-30,489	-1.0	35,368	30,086	-5,282	-14.	1.16	0.99
New Con: Res Hm	0	91,657	91,657	0.0	0	875	875	0.0	0.00	0.95
<b>Total</b>	<b>11,680,283</b>	<b>13,136,427</b>	<b>1,456,144</b>	<b>12.5</b>	<b>119,720</b>	<b>111,681</b>	<b>-8,039</b>	<b>-6.7</b>	<b>1.02</b>	<b>0.85</b>

**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	120,410	111,760	-8,650	-7.2	County	50.98 63.47	0.014	0.03
(-) TIF Tax Capacity	422	313	-108	-25.	City/Town	10.27 16.36	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	49.56 20.44	0.876	1.058
(=) Taxable Tax Capacity	119,988	111,447	-8,541	-7.1	Special District	0.85 1.24	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>111.66 101.52</b>	<b>0.890</b>	<b>1.088</b>

**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	54,600	64,200	17.6	502	465	-37	-7.4	0.918	0.723	
Res Hmstd: Avg Val	81,800	96,100	17.5	783	794	11	1.4	0.957	0.826	
Res Hmstd: Hi Val	109,100	128,200	17.5	1,181	1,184	3	0.2	1.082	0.923	
Res Hmstd: Ex-Hi Val	163,600	192,200	17.5	2,218	1,961	-257	-11.	1.355	1.020	
Comm/Ind: Lo Val	150,000	162,000	8.0	4,153	4,058	-95	-2.3	2.768	2.504	
Comm/Ind: Med Val	300,000	324,100	8.0	9,981	9,288	-693	-6.9	3.327	2.865	
Comm/Ind: Hi Val	1,000,000	1,080,300	8.0	37,179	33,688	-3,492	-9.4	3.717	3.118	

**House Research**

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**SOUTH CENTRAL CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Chang</b>	<b>Pctg Chn</b>	<b>Baseline</b>	<b>Alternativ</b>	<b>Chang</b>	<b>Pctg Chn</b>	<b>Bas</b>	<b>Alte</b>
Res Hmstd: Exist	3,220,929	3,682,763	461,834	14.3	41,987	38,482	-3,505	-8.3	1.30	1.04
Res NonHmstd 1Un	137,174	185,555	48,381	35.3	2,400	2,425	25	1.0	1.75	1.31
Res NonHmstd 2-3	77,113	92,596	15,483	20.1	1,689	1,423	-267	-15.	2.19	1.54
Reg Apartments	163,074	189,633	26,559	16.3	5,056	3,367	-1,688	-33.	3.10	1.78
Low-income Apts	58,080	61,375	3,295	5.7	803	768	-35	-4.3	1.38	1.25
Seasonal Rec	9,701	12,247	2,546	26.2	205	213	8	4.1	2.11	1.74
Com/Ind Lo Tier	352,244	386,137	33,893	9.6	11,659	10,619	-1,040	-8.9	3.31	2.75
Com/Ind Hi Tier	612,123	753,554	141,430	23.1	26,768	25,794	-974	-3.6	4.37	3.42
Publ U: Elec Gen	23,522	17,206	-6,316	-26.9	980	374	-606	-61.	4.17	2.17
Publ U: Other	58,524	70,709	12,184	20.8	2,674	2,498	-176	-6.6	4.57	3.53
Ag Hmstd: House	9,071	10,783	1,711	18.9	134	130	-3	-2.6	1.47	1.21
Ag Hmstd: Land	18,431	20,044	1,613	8.8	153	144	-9	-6.1	0.83	0.72
Ag NonHmstd	22,249	24,821	2,571	11.6	324	314	-10	-3.2	1.46	1.27
New Con: Res Hm	0	174,080	174,080	0.0	0	1,805	1,805	0.0	0.00	1.04
<b>Total</b>	<b>4,762,236</b>	<b>5,681,502</b>	<b>919,265</b>	<b>19.3</b>	<b>94,832</b>	<b>88,357</b>	<b>-6,475</b>	<b>-6.8</b>	<b>1.99</b>	<b>1.56</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market</b>				<b>County</b>	<b>Net Tax Cap</b>		<b>Ref Mkt Val (mills)</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	76,623	68,225	-8,398	-11.	42.95	52.63	0.000	0.00	
(-) TIF Tax Capacity	4,261	3,655	-606	-14.	40.09	49.47	0.004	0.03	
(-) FD Contrib Tax Cap	0	0	0	0.0	46.78	16.61	0.918	0.864	
(=) Taxable Tax Capacity	72,362	64,570	-7,792	-10.	0.59	0.39	0.000	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	130.40	119.10	0.921	0.900

**Tax Burdens on Hypothetical**

	<b>Taxable Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effectiv Tax Rates</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Chng</b>		<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	50,300	57,500	7,200	14.3	561	507	-54	-9.6	1.114	0.880
Res Hmstd: Avg Val	75,400	86,200	10,800	14.3	840	809	-31	-3.7	1.114	0.938
Res Hmstd: Hi Val	100,500	114,900	14,400	14.3	1,283	1,203	-80	-6.2	1.276	1.046
Res Hmstd: Ex-Hi Val	150,700	172,300	21,600	14.3	2,347	1,990	-357	-15.	1.557	1.154
Apartment (Mkt rate)	300,000	348,900	48,900	16.3	9,665	6,547	-3,118	-32.	3.221	1.876
Comm/Ind: Lo Val	150,000	184,700	34,700	23.1	4,833	5,273	441	9.1	3.221	2.855
Comm/Ind: Med Val	300,000	369,300	69,300	23.1	11,621	11,844	223	1.9	3.873	3.207
Comm/Ind: Hi Val	1,000,000	1,231,000	231,000	23.1	43,302	42,515	-787	-1.8	4.330	3.453

House Research

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**SOUTH CENTRAL TOWNS**

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	1,173,544	1,383,880	210,336	17.9	13,109	10,882	-2,227	-17.	1.12	0.79
Res NonHmstd 1Un	93,740	124,003	30,263	32.3	1,315	1,191	-124	-9.5	1.40	0.96
Res NonHmstd 2-3	17,674	20,908	3,235	18.3	320	249	-71	-22.	1.81	1.19
Reg Apartments	2,035	2,425	390	19.2	54	35	-18	-33.	2.64	1.46
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	75,316	86,408	11,092	14.7	1,081	995	-86	-8.0	1.44	1.15
Com/Ind Lo Tier	47,064	54,684	7,620	16.2	1,202	1,195	-8	-0.6	2.55	2.18
Com/Ind Hi Tier	54,925	60,198	5,274	9.6	1,959	1,720	-239	-12.	3.57	2.86
Publ U: Elec Gen	10,707	10,679	-28	-0.3	323	148	-175	-54.	3.01	1.38
Publ U: Other	139,707	207,970	68,264	48.9	4,855	5,895	1,040	21.4	3.48	2.83
Ag Hmstd: House	674,087	792,200	118,113	17.5	6,540	5,428	-1,113	-17.	0.97	0.69
Ag Hmstd: Land	3,498,132	3,959,730	461,599	13.2	23,065	19,548	-3,517	-15.	0.66	0.49
Ag NonHmstd	1,615,599	1,617,307	1,709	0.1	17,721	14,171	-3,550	-20.	1.10	0.88
New Con: Res Hm	0	78,528	78,528	0.0	0	628	628	0.0	0.00	0.80
<b>Total</b>	<b>7,402,530</b>	<b>8,398,922</b>	<b>996,392</b>	<b>13.5</b>	<b>71,544</b>	<b>62,083</b>	<b>-9,460</b>	<b>-13.</b>	<b>0.97</b>	<b>0.74</b>

**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	76,826	72,260	-4,565	-5.9	County	45.92	55.46	0.000	0.00
(-) TIF Tax Capacity	22	26	4	19.9	City/Town	9.76	14.83	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	47.93	17.55	1.124	0.816
(=) Taxable Tax Capacity	76,804	72,234	-4,570	-5.9	Special District	0.59	0.40	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>104.21</b>	<b>88.24</b>	<b>1.124</b>	<b>0.816</b>

**Tax Burdens on  
Hypothetical**

	Taxable Market			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Value		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	66,200	78,100	18.0	571	451	-120	-21.	0.862	0.577	
Res Hmstd: Avg Val	99,200	117,000	17.9	969	861	-108	-11.	0.976	0.735	
Res Hmstd: Hi Val	132,200	155,900	17.9	1,517	1,271	-246	-16.	1.147	0.815	
Res Hmstd: Ex-Hi Val	198,400	234,000	17.9	2,730	2,094	-636	-23.	1.375	0.894	
Comm/Ind: Lo Val	150,000	164,400	9.6	3,920	3,754	-166	-4.2	2.613	2.283	
Comm/Ind: Med Val	300,000	328,800	9.6	9,403	8,577	-826	-8.8	3.134	2.608	
Comm/Ind: Hi Val	1,000,000	1,096,000	9.6	34,991	31,085	-3,906	-11.	3.499	2.836	

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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	3,747,116	4,490,433	743,317	19.8	51,251	52,144	893	1.7	1.37	1.16
Res NonHmstd 1Un	148,267	272,599	124,332	83.9	2,553	3,646	1,094	42.8	1.72	1.34
Res NonHmstd 2-3	67,507	85,725	18,217	27.0	1,459	1,409	-50	-3.4	2.16	1.64
Reg Apartments	169,791	245,675	75,884	44.7	5,361	4,888	-473	-8.8	3.16	1.99
Low-income Apts	59,084	74,157	15,072	25.5	813	1,017	204	25.1	1.38	1.37
Seasonal Rec	5,798	3,610	-2,188	-37.7	114	61	-53	-46.	1.96	1.68
Com/Ind Lo Tier	179,724	202,428	22,705	12.6	5,642	5,657	15	0.3	3.14	2.79
Com/Ind Hi Tier	764,680	1,047,340	282,659	37.0	33,809	38,681	4,872	14.4	4.42	3.69
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	46,677	49,024	2,348	5.0	1,976	1,738	-238	-12.	4.23	3.55
Ag Hmstd: House	208,853	267,297	58,444	28.0	2,484	2,606	122	4.9	1.19	0.97
Ag Hmstd: Land	337,474	394,100	56,626	16.8	1,950	2,157	207	10.6	0.58	0.55
Ag NonHmstd	106,411	120,985	14,574	13.7	1,248	1,349	102	8.1	1.17	1.12
New Con: Res Hm	0	319,579	319,579	0.0	0	3,729	3,729	0.0	0.00	1.17
<b>Total</b>	<b>5,841,383</b>	<b>7,572,952</b>	<b>1,731,569</b>	<b>29.6</b>	<b>108,659</b>	<b>119,082</b>	<b>10,423</b>	<b>9.6</b>	<b>1.86</b>	<b>1.57</b>

Tax Base

Tax Rates

					Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	91,748	87,586	-4,162	-4.5	County	45.40	57.99	0.000	0.00
(-) TIF Tax Capacity	3,719	3,439	-280	-7.5	City/Town	26.32	36.79	0.003	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	53.27	27.18	0.903	1.126
(=) Taxable Tax Capacity	88,029	84,147	-3,882	-4.4	Special District	0.00	0.00	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>124.99</b>	<b>121.96</b>	<b>0.906</b>	<b>1.129</b>

Tax Burdens on  
Hypothetical

	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	74,000	88,100	19.1	782	881	98	12.6	1.057	0.999
Res Hmstd: Avg Val	110,900	132,000	19.0	1,392	1,505	114	8.2	1.254	1.140
Res Hmstd: Hi Val	147,900	176,000	19.0	2,177	2,131	-46	-2.1	1.471	1.210
Res Hmstd: Ex-Hi Val	221,800	263,900	19.0	3,768	3,381	-386	-10.	1.698	1.281
Apartment (Mkt rate)	300,000	434,100	44.7	9,271	8,431	-840	-9.1	3.090	1.942
Comm/Ind: Lo Val	150,000	205,400	36.9	4,636	6,153	1,518	32.7	3.090	2.995
Comm/Ind: Med Val	300,000	410,900	37.0	11,146	13,632	2,486	22.3	3.715	3.317
Comm/Ind: Hi Val	1,000,000	1,369,600	37.0	41,528	48,525	6,996	16.8	4.152	3.542

House Research

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SOUTHEAST CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	5,596,593	6,478,857	882,264	15.8	70,667	66,546	-4,121	-5.8	1.26	1.03
Res NonHmstd 1Un	228,061	308,344	80,283	35.2	3,840	3,874	34	0.9	1.68	1.26
Res NonHmstd 2-3	120,894	150,851	29,957	24.8	2,617	2,415	-203	-7.7	2.17	1.60
Reg Apartments	209,631	271,470	61,840	29.5	6,382	4,870	-1,512	-23.	3.04	1.79
Low-income Apts	90,103	107,177	17,074	18.9	1,227	1,364	138	11.2	1.36	1.27
Seasonal Rec	31,155	30,771	-385	-1.2	601	502	-99	-16.	1.93	1.63
Com/Ind Lo Tier	529,195	611,378	82,183	15.5	16,775	16,565	-210	-1.3	3.17	2.71
Com/Ind Hi Tier	805,368	1,000,537	195,170	24.2	34,905	35,157	253	0.7	4.33	3.51
Publ U: Elec Gen	301,121	288,287	-12,835	-4.3	13,984	8,840	-5,144	-36.	4.64	3.07
Publ U: Other	190,868	213,586	22,719	11.9	8,662	8,226	-436	-5.0	4.54	3.85
Ag Hmstd: House	23,811	28,085	4,273	17.9	307	307	0	0.1	1.29	1.09
Ag Hmstd: Land	42,638	50,222	7,584	17.8	301	311	10	3.3	0.71	0.62
Ag NonHmstd	32,949	39,150	6,201	18.8	448	481	33	7.4	1.36	1.23
New Con: Res Hm	0	330,479	330,479	0.0	0	3,508	3,508	0.0	0.00	1.06
<b>Total</b>	<b>8,202,386</b>	<b>9,909,192</b>	<b>1,706,806</b>	<b>20.8</b>	<b>160,715</b>	<b>152,965</b>	<b>-7,749</b>	<b>-4.8</b>	<b>1.96</b>	<b>1.54</b>

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	133,550	118,644	-14,906	-11.	County	40.35	50.17	0.000	0.00
(-) TIF Tax Capacity	7,094	5,513	-1,581	-22.	City/Town	35.12	44.79	0.021	0.01
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	51.18	25.18	0.812	0.733
(=) Taxable Tax Capacity	126,456	113,131	-13,325	-10.	Special District	0.68	1.24	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>127.33</b>	<b>121.39</b>	<b>0.832</b>	<b>0.750</b>

Tax Burdens on  
Hypothetical

	Taxable Market			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Value		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	56,700	65,600	15.7	608	583	-24	-4.0	1.071	0.888	
Res Hmstd: Avg Val	85,100	98,500	15.7	970	986	16	1.6	1.140	1.000	
Res Hmstd: Hi Val	113,400	131,300	15.8	1,458	1,438	-20	-1.3	1.285	1.095	
Res Hmstd: Ex-Hi Val	170,100	196,900	15.8	2,696	2,343	-353	-13.	1.585	1.189	
Apartment (Mkt rate)	300,000	388,500	29.5	9,417	7,366	-2,052	-21.	3.139	1.895	
Comm/Ind: Lo Val	150,000	186,400	24.3	4,709	5,374	666	14.1	3.139	2.883	
Comm/Ind: Med Val	300,000	372,700	24.2	11,327	12,063	736	6.5	3.775	3.236	
Comm/Ind: Hi Val	1,000,000	1,242,300	24.2	42,214	43,285	1,071	2.5	4.221	3.484	

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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	2,003,663	2,406,785	403,122	20.1	22,846	20,774	-2,073	-9.1	1.14	0.86
Res NonHmstd 1Un	145,345	180,309	34,964	24.1	2,118	1,928	-190	-9.0	1.46	1.07
Res NonHmstd 2-3	26,375	35,838	9,463	35.9	489	479	-10	-2.1	1.85	1.34
Reg Apartments	1,223	1,751	528	43.2	34	29	-6	-16.	2.81	1.64
Low-income Apts	72	87	14	19.5	1	1	0	8.0	1.06	0.96
Seasonal Rec	98,034	118,083	20,048	20.5	1,452	1,473	20	1.4	1.48	1.25
Com/Ind Lo Tier	59,664	69,636	9,972	16.7	1,621	1,676	55	3.4	2.72	2.41
Com/Ind Hi Tier	39,098	44,923	5,825	14.9	1,439	1,425	-13	-0.9	3.68	3.17
Publ U: Elec Gen	0	1,919	1,919	0.0	0	31	31	0.0	0.00	1.63
Publ U: Other	146,450	200,630	54,180	37.0	5,411	6,159	748	13.8	3.69	3.07
Ag Hmstd: House	989,537	1,167,371	177,834	18.0	10,206	9,643	-563	-5.5	1.03	0.83
Ag Hmstd: Land	3,422,927	3,977,674	554,747	16.2	21,597	21,051	-545	-2.5	0.63	0.53
Ag NonHmstd	1,070,632	1,214,226	143,594	13.4	12,428	12,172	-256	-2.1	1.16	1.00
New Con: Res Hm	0	154,815	154,815	0.0	0	1,339	1,339	0.0	0.00	0.86
<b>Total</b>	<b>8,003,020</b>	<b>9,574,047</b>	<b>1,571,027</b>	<b>19.6</b>	<b>79,643</b>	<b>78,180</b>	<b>-1,463</b>	<b>-1.8</b>	<b>1.00</b>	<b>0.82</b>

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	82,426	83,084	658	0.8	County	42.64	52.12	0.000	0.00
(-) TIF Tax Capacity	108	76	-31	-29.	City/Town	13.57	21.37	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	52.31	25.55	0.925	0.632
(=) Taxable Tax Capacity	82,318	83,007	689	0.8	Special District	0.51	0.92	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>109.03</b>	<b>99.96</b>	<b>0.925</b>	<b>0.632</b>

Tax Burdens on  
Hypothetical

	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	69,400	82,600	19.0	621	580	-41	-6.6	0.894	0.701
Res Hmstd: Avg Val	104,000	123,800	19.0	1,077	1,055	-22	-2.0	1.035	0.851
Res Hmstd: Hi Val	138,700	165,100	19.0	1,695	1,531	-164	-9.7	1.221	0.927
Res Hmstd: Ex-Hi Val	208,000	247,500	19.0	3,006	2,481	-525	-17.	1.444	1.002
Comm/Ind: Lo Val	150,000	172,300	14.9	4,064	4,270	206	5.1	2.709	2.478
Comm/Ind: Med Val	300,000	344,700	14.9	9,763	9,700	-63	-0.6	3.254	2.814
Comm/Ind: Hi Val	1,000,000	1,149,000	14.9	36,358	35,034	-1,324	-3.6	3.635	3.049



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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	10,707,064	12,846,041	2,138,977	20.0	134,031	138,332	4,301	3.2	1.25	1.08
Res NonHmstd 1Un	254,105	372,254	118,149	46.5	4,076	4,582	506	12.4	1.60	1.23
Res NonHmstd 2-3	231,124	301,587	70,463	30.5	4,508	4,540	32	0.7	1.95	1.51
Reg Apartments	387,774	514,524	126,751	32.7	10,499	9,215	-1,284	-12.	2.71	1.79
Low-income Apts	145,344	213,706	68,363	47.0	1,788	2,710	922	51.5	1.23	1.27
Seasonal Rec	34,044	53,561	19,517	57.3	559	898	339	60.6	1.64	1.68
Com/Ind Lo Tier	378,821	406,011	27,190	7.2	11,256	11,039	-216	-1.9	2.97	2.72
Com/Ind Hi Tier	1,742,668	2,206,806	464,138	26.6	71,480	78,377	6,897	9.6	4.10	3.55
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	179,706	196,875	17,168	9.6	7,439	6,964	-475	-6.4	4.14	3.54
Ag Hmstd: House	76,522	94,085	17,563	23.0	921	926	5	0.6	1.20	0.98
Ag Hmstd: Land	56,402	71,182	14,780	26.2	277	317	39	14.2	0.49	0.44
Ag NonHmstd	37,966	49,408	11,442	30.1	455	535	81	17.7	1.20	1.08
New Con: Res Hm	0	712,316	712,316	0.0	0	7,751	7,751	0.0	0.00	1.09
<b>Total</b>	<b>14,231,540</b>	<b>18,038,357</b>	<b>3,806,818</b>	<b>26.7</b>	<b>247,288</b>	<b>266,185</b>	<b>18,897</b>	<b>7.6</b>	<b>1.74</b>	<b>1.48</b>

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	229,842	209,590	-20,251	-8.8	County	28.69	38.16	0.000	0.00
(-) TIF Tax Capacity	16,512	14,549	-1,963	-11.	City/Town	23.55	35.68	0.008	0.02
(-) FD Contrib Tax Cap	23,605	17,379	-6,226	-26.	School District	51.85	28.29	1.101	1.459
(=) Taxable Tax Capacity	189,725	177,663	-12,062	-6.4	Special District	6.41	6.01	0.000	0.00
FD Distrib Tax Cap	44,219	29,990	-14,229	-32.	<b>Total</b>	<b>110.49</b>	<b>108.14</b>	<b>1.109</b>	<b>1.484</b>

Tax Burdens on  
Hypothetical

	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	84,100	100,100	19.0	849	949	99	11.7	1.010	0.947
Res Hmstd: Avg Val	126,100	150,100	19.0	1,503	1,609	106	7.0	1.191	1.071
Res Hmstd: Hi Val	168,100	200,000	19.0	2,315	2,267	-48	-2.1	1.377	1.133
Res Hmstd: Ex-Hi Val	252,200	300,100	19.0	3,942	3,588	-353	-9.0	1.562	1.195
Apartment (Mkt rate)	300,000	398,100	32.7	8,288	7,048	-1,240	-15.	2.762	1.770
Comm/Ind: Lo Val	150,000	190,000	26.7	4,458	5,481	1,023	22.9	2.971	2.884
Comm/Ind: Med Val	300,000	379,900	26.6	10,704	12,237	1,532	14.3	3.568	3.220
Comm/Ind: Hi Val	1,000,000	1,266,300	26.6	39,853	43,770	3,918	9.8	3.985	3.456

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	9,535,834	11,472,958	1,937,124	20.3	133,485	128,410	-5,075	-3.8	1.40	1.12
Res NonHmstd 1Un	326,504	509,825	183,321	56.1	5,481	6,166	685	12.5	1.68	1.21
Res NonHmstd 2-3	180,052	200,177	20,125	11.2	3,455	2,826	-629	-18.	1.92	1.41
Reg Apartments	245,417	389,192	143,775	58.6	7,189	7,119	-71	-1.0	2.93	1.83
Low-income Apts	74,504	123,120	48,616	65.3	971	1,560	589	60.7	1.30	1.27
Seasonal Rec	79,206	91,545	12,339	15.6	1,264	1,263	-1	-0.1	1.60	1.38
Com/Ind Lo Tier	210,592	228,892	18,300	8.7	6,403	6,206	-197	-3.1	3.04	2.71
Com/Ind Hi Tier	1,085,201	1,520,346	435,145	40.1	46,098	54,655	8,557	18.6	4.25	3.59
Publ U: Elec Gen	56,332	52,448	-3,885	-6.9	2,244	1,215	-1,029	-45.	3.98	2.32
Publ U: Other	191,663	200,024	8,362	4.4	8,064	7,113	-951	-11.	4.21	3.56
Ag Hmstd: House	184,063	223,337	39,274	21.3	2,344	2,213	-131	-5.6	1.27	0.99
Ag Hmstd: Land	111,587	130,001	18,414	16.5	480	435	-45	-9.4	0.43	0.33
Ag NonHmstd	106,696	132,927	26,231	24.6	1,253	1,329	76	6.0	1.17	1.00
New Con: Res Hm	0	794,445	794,445	0.0	0	9,003	9,003	0.0	0.00	1.13
<b>Total</b>	<b>12,387,650</b>	<b>16,069,237</b>	<b>3,681,587</b>	<b>29.7</b>	<b>218,731</b>	<b>229,513</b>	<b>10,781</b>	<b>4.9</b>	<b>1.77</b>	<b>1.43</b>

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	198,230	181,920	-16,309	-8.2	County	25.88	33.01	0.000	0.00
(-) TIF Tax Capacity	8,115	6,340	-1,775	-21.	City/Town	22.18	33.51	0.088	0.06
(-) FD Contrib Tax Cap	14,796	12,421	-2,375	-16.	School District	53.68	30.20	1.556	1.776
(=) Taxable Tax Capacity	175,319	163,159	-12,159	-6.9	Special District	7.20	6.93	0.000	0.00
FD Distrib Tax Cap	22,665	16,557	-6,108	-27.	<b>Total</b>	<b>108.95</b>	<b>103.65</b>	<b>1.644</b>	<b>1.844</b>

Tax Burdens on  
Hypothetical

	Taxable Market			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Value		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	106,900	127,200	19.0	1,217	1,295	78	6.5	1.138	1.018	
Res Hmstd: Avg Val	160,300	190,800	19.0	2,217	2,129	-88	-4.0	1.382	1.115	
Res Hmstd: Hi Val	213,700	254,300	19.0	3,265	2,961	-303	-9.3	1.527	1.164	
Res Hmstd: Ex-Hi Val	320,500	381,400	19.0	5,360	4,628	-733	-13.	1.672	1.213	
Apartment (Mkt rate)	300,000	475,800	58.6	8,337	8,275	-62	-0.7	2.779	1.739	
Comm/Ind: Lo Val	150,000	210,100	40.1	4,476	6,165	1,689	37.7	2.983	2.934	
Comm/Ind: Med Val	300,000	420,300	40.1	10,714	13,589	2,875	26.8	3.571	3.233	
Comm/Ind: Hi Val	1,000,000	1,401,000	40.1	39,825	48,224	8,400	21.1	3.982	3.442	

House Research

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DAKOTA COUNTY

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	14,911,341	17,917,657	3,006,317	20.2	200,006	188,742	-11,264	-5.6	1.34	1.05
Res NonHmstd 1Un	415,549	633,833	218,283	52.5	6,813	7,390	577	8.5	1.64	1.17
Res NonHmstd 2-3	232,521	287,869	55,348	23.8	4,537	4,159	-378	-8.3	1.95	1.44
Reg Apartments	919,736	1,205,712	285,976	31.1	24,633	19,863	-4,769	-19.	2.68	1.65
Low-income Apts	113,129	174,581	61,452	54.3	1,409	2,042	633	44.9	1.25	1.17
Seasonal Rec	24,042	29,797	5,756	23.9	445	457	11	2.5	1.85	1.53
Com/Ind Lo Tier	409,738	438,640	28,902	7.1	12,144	11,549	-595	-4.9	2.96	2.63
Com/Ind Hi Tier	2,829,350	3,396,222	566,872	20.0	115,943	117,325	1,382	1.2	4.10	3.45
Publ U: Elec Gen	105,765	73,279	-32,486	-30.7	4,388	1,788	-2,599	-59.	4.15	2.44
Publ U: Other	344,502	367,891	23,389	6.8	14,196	12,823	-1,373	-9.7	4.12	3.49
Ag Hmstd: House	166,002	179,668	13,666	8.2	2,066	1,526	-540	-26.	1.24	0.85
Ag Hmstd: Land	210,484	248,844	38,360	18.2	1,215	1,077	-138	-11.	0.58	0.43
Ag NonHmstd	126,321	149,302	22,980	18.2	1,486	1,455	-32	-2.1	1.18	0.97
New Con: Res Hm	0	1,091,752	1,091,752	0.0	0	11,776	11,776	0.0	0.00	1.08
<b>Total</b>	<b>20,808,479</b>	<b>26,195,046</b>	<b>5,386,567</b>	<b>25.9</b>	<b>389,280</b>	<b>381,973</b>	<b>-7,308</b>	<b>-1.9</b>	<b>1.87</b>	<b>1.46</b>

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	356,822	308,487	-48,335	-13.	County	25.20	32.52	0.000	0.09
(-) TIF Tax Capacity	16,437	15,861	-576	-3.5	City/Town	25.88	37.41	0.111	0.07
(-) FD Contrib Tax Cap	39,805	28,551	-11,253	-28.	School District	50.48	25.38	1.691	1.394
(=) Taxable Tax Capacity	300,580	264,075	-36,506	-12.	Special District	3.62	5.12	0.000	0.00
FD Distrib Tax Cap	40,912	30,893	-10,019	-24.	<b>Total</b>	<b>105.18</b>	<b>100.43</b>	<b>1.802</b>	<b>1.564</b>

Tax Burdens on  
Hypothetical

	Taxable Market			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Value		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	99,300	118,200	118,200	19.0	1,084	1,106	21	2.0	1.092	0.935
Res Hmstd: Avg Val	148,900	177,200	177,200	19.0	1,943	1,844	-99	-5.1	1.304	1.040
Res Hmstd: Hi Val	198,500	236,200	236,200	19.0	2,893	2,582	-311	-10.	1.457	1.093
Res Hmstd: Ex-Hi Val	297,800	354,400	354,400	19.0	4,795	4,060	-735	-15.	1.610	1.145
Apartment (Mkt rate)	300,000	393,300	393,300	31.1	8,114	6,540	-1,574	-19.	2.704	1.662
Comm/Ind: Lo Val	150,000	180,100	180,100	20.1	4,444	5,014	569	12.8	2.962	2.783
Comm/Ind: Med Val	300,000	360,100	360,100	20.0	10,627	11,268	641	6.0	3.542	3.129
Comm/Ind: Hi Val	1,000,000	1,200,400	1,200,400	20.0	39,482	40,466	983	2.5	3.948	3.371

**House Research**

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**CARVER & SCOTT**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Chang</b>	<b>Pctg Chn</b>	<b>Baseline</b>	<b>Alternativ</b>	<b>Chang</b>	<b>Pctg Chn</b>	<b>Bas</b>	<b>Alte</b>
Res Hmstd: Exist	6,951,936	8,344,764	1,392,829	20.0	109,519	102,389	-7,130	-6.5	1.58	1.23
Res NonHmstd 1Un	217,325	331,849	114,524	52.7	3,992	4,254	262	6.6	1.84	1.28
Res NonHmstd 2-3	152,616	203,214	50,597	33.2	3,288	3,230	-59	-1.8	2.15	1.59
Reg Apartments	104,287	159,631	55,343	53.1	3,151	3,034	-117	-3.7	3.02	1.90
Low-income Apts	55,126	71,472	16,345	29.7	768	938	170	22.1	1.39	1.31
Seasonal Rec	28,980	35,059	6,079	21.0	556	525	-31	-5.6	1.92	1.50
Com/Ind Lo Tier	214,940	252,953	38,013	17.7	6,804	7,011	208	3.1	3.17	2.77
Com/Ind Hi Tier	967,939	1,247,441	279,502	28.9	41,727	45,527	3,800	9.1	4.31	3.65
Publ U: Elec Gen	16,893	18,566	1,673	9.9	665	440	-225	-33.	3.94	2.37
Publ U: Other	99,920	110,782	10,862	10.9	4,335	4,005	-330	-7.6	4.34	3.62
Ag Hmstd: House	345,298	404,806	59,507	17.2	4,301	3,467	-834	-19.	1.25	0.86
Ag Hmstd: Land	406,748	475,584	68,836	16.9	2,146	1,958	-188	-8.8	0.53	0.41
Ag NonHmstd	132,404	173,748	41,345	31.2	1,631	1,753	122	7.5	1.23	1.01
New Con: Res Hm	0	1,254,762	1,254,762	0.0	0	15,040	15,040	0.0	0.00	1.20
<b>Total</b>	<b>9,694,413</b>	<b>13,084,631</b>	<b>3,390,217</b>	<b>35.0</b>	<b>182,885</b>	<b>193,574</b>	<b>10,689</b>	<b>5.8</b>	<b>1.89</b>	<b>1.48</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market</b>				<b>Net Tax Cap</b>		<b>Ref Mkt Val (mills)</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	152,721	145,425	-7,296	-4.8	County	36.55 44.64	0.000	0.00
(-) TIF Tax Capacity	14,461	9,546	-4,916	-34.	City/Town	22.64 34.74	0.120	0.21
(-) FD Contrib Tax Cap	11,545	9,723	-1,823	-15.	School District	54.50 29.37	1.721	1.303
(=) Taxable Tax Capacity	126,714	126,157	-557	-0.4	Special District	3.69 5.32	0.000	0.00
FD Distrib Tax Cap	15,365	12,492	-2,873	-18.	<b>Total</b>	<b>117.38 114.07</b>	<b>1.841</b>	<b>1.518</b>

**Tax Burdens on Hypothetical**

	<b>Taxable Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effectiv Tax Rates</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Chng</b>		<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	105,600	125,700	19.0	1,340	1,365	25	1.9	1.269	1.086	
Res Hmstd: Avg Val	158,400	188,500	19.0	2,390	2,234	-156	-6.5	1.508	1.184	
Res Hmstd: Hi Val	211,200	251,300	19.0	3,509	3,102	-408	-11.	1.661	1.234	
Res Hmstd: Ex-Hi Val	316,800	377,000	19.0	5,749	4,840	-909	-15.	1.814	1.283	
Apartment (Mkt rate)	300,000	459,200	53.1	9,004	8,554	-449	-5.0	3.001	1.862	
Comm/Ind: Lo Val	150,000	193,300	28.9	4,705	5,723	1,018	21.6	3.136	2.960	
Comm/Ind: Med Val	300,000	386,600	28.9	11,256	12,753	1,498	13.3	3.751	3.298	
Comm/Ind: Hi Val	1,000,000	1,288,800	28.9	41,825	45,565	3,740	8.9	4.182	3.535	

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	9,451,235	11,400,095	1,948,859	20.6	143,029	158,379	15,350	10.7	1.51	1.39
Res NonHmstd 1Un	202,529	287,618	85,089	42.0	3,856	4,412	556	14.4	1.90	1.53
Res NonHmstd 2-3	118,225	147,977	29,752	25.2	2,685	2,742	57	2.1	2.27	1.85
Reg Apartments	489,813	682,887	193,074	39.4	15,912	15,423	-490	-3.1	3.25	2.26
Low-income Apts	151,118	222,603	71,484	47.3	2,228	3,556	1,329	59.6	1.47	1.60
Seasonal Rec	10,019	10,468	449	4.5	215	237	21	9.9	2.15	2.26
Com/Ind Lo Tier	267,497	286,036	18,539	6.9	8,898	8,641	-257	-2.9	3.33	3.02
Com/Ind Hi Tier	2,040,023	2,548,646	508,623	24.9	95,097	102,077	6,980	7.3	4.66	4.01
Publ U: Elec Gen	0	29	29	0.0	0	1	1	0.0	0.00	2.84
Publ U: Other	162,987	174,310	11,323	6.9	7,494	6,872	-622	-8.3	4.60	3.94
Ag Hmstd: House	56,696	65,578	8,881	15.7	867	840	-27	-3.1	1.53	1.28
Ag Hmstd: Land	57,418	57,607	189	0.3	345	304	-41	-11.	0.60	0.53
Ag NonHmstd	55,511	66,995	11,484	20.7	815	888	73	9.0	1.47	1.33
New Con: Res Hm	0	639,678	639,678	0.0	0	8,928	8,928	0.0	0.00	1.40
<b>Total</b>	<b>13,063,072</b>	<b>16,590,526</b>	<b>3,527,454</b>	<b>27.0</b>	<b>281,442</b>	<b>313,300</b>	<b>31,858</b>	<b>11.3</b>	<b>2.15</b>	<b>1.89</b>

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	220,988	198,131	-22,857	-10.	County	37.59	50.58	0.000	0.00
(-) TIF Tax Capacity	26,403	19,985	-6,418	-24.	City/Town	27.98	41.03	0.166	0.18
(-) FD Contrib Tax Cap	25,999	19,611	-6,389	-24.	School District	53.97	33.06	1.518	1.952
(=) Taxable Tax Capacity	168,586	158,536	-10,050	-6.0	Special District	7.95	8.18	0.000	0.00
FD Distrib Tax Cap	34,105	24,238	-9,867	-28.	<b>Total</b>	<b>127.48</b>	<b>132.85</b>	<b>1.684</b>	<b>2.135</b>

Tax Burdens on  
Hypothetical

	Taxable Market			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Value		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	85,200	101,400	19.0	1,065	1,282	217	20.4	1.250	1.264	
Res Hmstd: Avg Val	127,800	152,100	19.0	1,884	2,110	226	12.0	1.473	1.387	
Res Hmstd: Hi Val	170,400	202,800	19.0	2,852	2,937	86	3.0	1.673	1.448	
Res Hmstd: Ex-Hi Val	255,600	304,200	19.0	4,787	4,592	-195	-4.1	1.872	1.509	
Apartment (Mkt rate)	300,000	418,300	39.4	9,684	9,228	-455	-4.7	3.227	2.206	
Comm/Ind: Lo Val	150,000	187,400	24.9	4,963	6,013	1,050	21.2	3.308	3.208	
Comm/Ind: Med Val	300,000	374,800	24.9	11,888	13,431	1,543	13.0	3.962	3.583	
Comm/Ind: Hi Val	1,000,000	1,249,300	24.9	44,207	48,045	3,838	8.7	4.420	3.845	

House Research

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SOUTHEAST HENNEPIN CO.

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	12,102,517	14,362,866	2,260,349	18.7	183,233	175,602	-7,632	-4.2	1.51	1.22
Res NonHmstd 1Un	377,151	525,053	147,903	39.2	6,779	7,063	284	4.2	1.80	1.35
Res NonHmstd 2-3	126,687	147,635	20,948	16.5	2,668	2,428	-239	-9.0	2.11	1.64
Reg Apartments	1,198,327	1,548,888	350,560	29.3	35,551	30,052	-5,499	-15.	2.97	1.94
Low-income Apts	156,567	218,129	61,562	39.3	2,120	2,962	842	39.7	1.35	1.36
Seasonal Rec	5,752	5,468	-284	-4.9	108	85	-23	-21.	1.88	1.56
Com/Ind Lo Tier	339,978	334,655	-5,323	-1.6	10,620	9,469	-1,152	-10.	3.12	2.83
Com/Ind Hi Tier	5,237,968	5,865,231	627,263	12.0	225,343	214,494	-10,849	-4.8	4.30	3.66
Publ U: Elec Gen	721	693	-29	-4.0	31	19	-12	-38.	4.36	2.79
Publ U: Other	142,291	145,635	3,344	2.3	6,130	5,358	-772	-12.	4.31	3.68
Ag Hmstd: House	451	531	80	17.8	7	6	-1	-15.	1.61	1.16
Ag Hmstd: Land	160	161	1	0.6	1	1	0	-13.	0.37	0.32
Ag NonHmstd	42	42	0	0.0	1	0	0	-11.	1.27	1.13
New Con: Res Hm	0	209,973	209,973	0.0	0	2,679	2,679	0.0	0.00	1.28
<b>Total</b>	<b>19,688,611</b>	<b>23,364,960</b>	<b>3,676,349</b>	<b>18.7</b>	<b>472,592</b>	<b>450,219</b>	<b>-22,374</b>	<b>-4.7</b>	<b>2.40</b>	<b>1.93</b>

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	391,244	304,602	-86,642	-22.	County	37.59 50.58	0.000	0.00
(-) TIF Tax Capacity	37,332	27,219	-10,113	-27.	City/Town	21.47 35.62	0.037	0.03
(-) FD Contrib Tax Cap	54,270	37,723	-16,547	-30.	School District	46.12 21.32	1.975	1.457
(=) Taxable Tax Capacity	299,641	239,659	-59,982	-20.	Special District	9.13 9.71	0.000	0.00
FD Distrib Tax Cap	23,414	16,724	-6,690	-28.	<b>Total</b>	<b>114.30 117.22</b>	<b>2.012</b>	<b>1.488</b>

Tax Burdens on  
Hypothetical

	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	105,800	125,600	18.7	1,303	1,400	96	7.4	1.231	1.114
Res Hmstd: Avg Val	158,700	188,300	18.7	2,358	2,284	-73	-3.1	1.485	1.213
Res Hmstd: Hi Val	211,600	251,100	18.7	3,462	3,170	-291	-8.4	1.636	1.262
Res Hmstd: Ex-Hi Val	317,300	376,600	18.7	5,668	4,941	-727	-12.	1.786	1.312
Apartment (Mkt rate)	300,000	387,800	29.3	8,833	7,395	-1,438	-16.	2.944	1.907
Comm/Ind: Lo Val	150,000	168,000	12.0	4,659	4,852	193	4.1	3.105	2.887
Comm/Ind: Med Val	300,000	335,900	12.0	11,133	11,022	-112	-1.0	3.711	3.281
Comm/Ind: Hi Val	1,000,000	1,119,800	12.0	41,348	39,830	-1,518	-3.7	4.134	3.556

House Research

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**SOUTHWEST HENNEPIN CO.**

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	15,073,746	17,929,271	2,855,525	18.9	243,982	222,991	-20,991	-8.6	1.62	1.24
Res NonHmstd 1Un	614,269	906,430	292,162	47.6	11,396	11,892	496	4.4	1.86	1.31
Res NonHmstd 2-3	224,185	303,370	79,185	35.3	4,641	4,688	47	1.0	2.07	1.55
Reg Apartments	895,365	1,105,500	210,135	23.5	25,724	20,444	-5,280	-20.	2.87	1.85
Low-income Apts	71,516	93,753	22,236	31.1	957	1,225	268	28.0	1.34	1.31
Seasonal Rec	70,997	78,404	7,406	10.4	1,335	1,329	-5	-0.4	1.88	1.70
Com/Ind Lo Tier	294,868	307,176	12,308	4.2	9,124	8,540	-584	-6.4	3.09	2.78
Com/Ind Hi Tier	4,075,287	4,702,306	627,019	15.4	175,395	171,404	-3,991	-2.3	4.30	3.65
Publ U: Elec Gen	369	355	-13	-3.6	16	9	-7	-44.	4.47	2.58
Publ U: Other	170,688	180,668	9,980	5.8	7,309	6,545	-763	-10.	4.28	3.62
Ag Hmstd: House	54,158	60,236	6,078	11.2	824	711	-113	-13.	1.52	1.18
Ag Hmstd: Land	39,716	43,449	3,733	9.4	215	213	-2	-1.0	0.54	0.49
Ag NonHmstd	49,538	62,934	13,396	27.0	615	702	87	14.2	1.24	1.12
New Con: Res Hm	0	715,572	715,572	0.0	0	8,890	8,890	0.0	0.00	1.24
<b>Total</b>	<b>21,634,701</b>	<b>26,489,423</b>	<b>4,854,721</b>	<b>22.4</b>	<b>481,533</b>	<b>459,584</b>	<b>-21,949</b>	<b>-4.6</b>	<b>2.23</b>	<b>1.73</b>

**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	403,475	325,567	-77,908	-19.	County	37.59	50.58	0.000	0.00
(-) TIF Tax Capacity	7,934	7,166	-768	-9.7	City/Town	19.09	29.20	0.059	0.06
(-) FD Contrib Tax Cap	51,184	38,065	-13,119	-25.	School District	46.56	22.19	2.103	1.650
(=) Taxable Tax Capacity	344,357	280,336	-64,021	-18.	Special District	7.62	9.17	0.000	0.00
FD Distrib Tax Cap	17,285	12,758	-4,527	-26.	<b>Total</b>	<b>110.86</b>	<b>111.13</b>	<b>2.161</b>	<b>1.718</b>

**Tax Burdens on  
Hypothetical**

	Taxable Market			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Value		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	143,500	170,700	19.0	1,997	1,972	-26	-1.3	1.391	1.154	
Res Hmstd: Avg Val	215,200	256,000	19.0	3,464	3,143	-321	-9.3	1.609	1.227	
Res Hmstd: Hi Val	287,000	341,400	19.0	4,933	4,316	-617	-12.	1.718	1.264	
Res Hmstd: Ex-Hi Val	430,400	511,900	18.9	7,866	6,602	-1,264	-16.	1.827	1.289	
Apartment (Mkt rate)	300,000	370,400	23.5	8,630	6,811	-1,820	-21.	2.876	1.838	
Comm/Ind: Lo Val	150,000	173,100	15.4	4,645	5,006	360	7.8	3.096	2.891	
Comm/Ind: Med Val	300,000	346,200	15.4	11,091	11,313	222	2.0	3.697	3.267	
Comm/Ind: Hi Val	1,000,000	1,153,900	15.4	41,171	40,745	-426	-1.0	4.117	3.531	

**House Research**

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**SUBURBAN RAMSEY CO.**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Chang</b>	<b>Pctg Chn</b>	<b>Baseline</b>	<b>Alternativ</b>	<b>Chang</b>	<b>Pctg Chn</b>	<b>Bas</b>	<b>Alte</b>
Res Hmstd: Exist	9,154,832	10,804,212	1,649,380	18.0	130,691	120,299	-10,393	-8.0	1.43	1.11
Res NonHmstd 1Un	219,014	361,848	142,835	65.2	3,830	4,537	706	18.4	1.75	1.25
Res NonHmstd 2-3	120,339	128,718	8,378	7.0	2,489	1,959	-530	-21.	2.07	1.52
Reg Apartments	531,158	799,830	268,672	50.6	15,791	14,538	-1,253	-7.9	2.97	1.82
Low-income Apts	131,651	212,156	80,505	61.2	1,773	2,752	979	55.2	1.35	1.30
Seasonal Rec	8,121	9,370	1,249	15.4	152	145	-7	-4.9	1.88	1.55
Com/Ind Lo Tier	281,481	302,767	21,285	7.6	8,787	8,302	-485	-5.5	3.12	2.74
Com/Ind Hi Tier	2,556,704	3,167,499	610,795	23.9	111,074	113,725	2,651	2.4	4.34	3.59
Publ U: Elec Gen	0	35,252	35,252	0.0	0	903	903	0.0	0.00	2.56
Publ U: Other	161,791	134,977	-26,814	-16.6	7,030	4,824	-2,207	-31.	4.35	3.57
Ag Hmstd: House	1,698	1,680	-18	-1.1	23	18	-5	-20.	1.35	1.08
Ag Hmstd: Land	793	1,029	236	29.7	4	3	0	-11.	0.47	0.32
Ag NonHmstd	10,338	15,407	5,070	49.0	123	153	31	24.9	1.19	1.00
New Con: Res Hm	0	266,421	266,421	0.0	0	2,968	2,968	0.0	0.00	1.11
<b>Total</b>	<b>13,177,920</b>	<b>16,241,165</b>	<b>3,063,245</b>	<b>23.2</b>	<b>281,767</b>	<b>275,126</b>	<b>-6,641</b>	<b>-2.4</b>	<b>2.14</b>	<b>1.69</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap</b>		<b>Ref Mkt Val (mills)</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	238,188	201,984	-36,203	-15.	County	42.04 54.71	0.000	0.00
(-) TIF Tax Capacity	20,972	12,819	-8,154	-38.	City/Town	17.94 27.86	0.049	0.07
(-) FD Contrib Tax Cap	30,373	22,360	-8,013	-26.	School District	47.54 20.53	1.782	1.420
(=) Taxable Tax Capacity	186,842	166,805	-20,037	-10.	Special District	7.07 6.44	0.000	0.00
FD Distrib Tax Cap	28,192	18,603	-9,589	-34.	<b>Total</b>	<b>114.60 109.55</b>	<b>1.831</b>	<b>1.495</b>

**Tax Burdens on Hypothetical**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effectiv Tax Rates</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	94,800	111,900	18.0	1,105	1,121	17	1.5	1.165	1.002
Res Hmstd: Avg Val	142,200	167,800	18.0	1,993	1,868	-125	-6.3	1.401	1.112
Res Hmstd: Hi Val	189,500	223,600	18.0	2,974	2,612	-362	-12.	1.569	1.168
Res Hmstd: Ex-Hi Val	284,300	335,500	18.0	4,940	4,106	-834	-16.	1.737	1.223
Apartment (Mkt rate)	300,000	451,700	50.6	8,800	8,097	-703	-8.0	2.933	1.792
Comm/Ind: Lo Val	150,000	185,800	23.9	4,658	5,357	699	15.0	3.105	2.883
Comm/Ind: Med Val	300,000	371,700	23.9	11,142	12,001	859	7.7	3.714	3.228
Comm/Ind: Hi Val	1,000,000	1,238,900	23.9	41,403	42,997	1,594	3.8	4.140	3.470



House Research

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 (all figures in \$000s)

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	9,386,512	11,271,172	1,884,660	20.1	149,962	162,239	12,278	8.2	1.60	1.44
Res NonHmstd 1Un	602,424	742,726	140,302	23.3	11,745	12,039	294	2.5	1.95	1.62
Res NonHmstd 2-3	485,171	606,770	121,599	25.1	11,606	12,084	478	4.1	2.39	1.99
Reg Apartments	1,435,301	2,116,896	681,595	47.5	49,281	50,229	948	1.9	3.43	2.37
Low-income Apts	314,847	488,172	173,325	55.1	4,781	7,850	3,069	64.2	1.52	1.61
Seasonal Rec	122	289	167	137.4	2	5	3	141.	1.79	1.82
Com/Ind Lo Tier	523,962	574,596	50,634	9.7	18,027	17,865	-163	-0.9	3.44	3.11
Com/Ind Hi Tier	5,019,230	5,667,374	648,144	12.9	239,467	233,452	-6,015	-2.5	4.77	4.12
Publ U: Elec Gen	74,797	67,488	-7,309	-9.8	3,599	2,046	-1,553	-43.	4.81	3.03
Publ U: Other	251,548	284,004	32,457	12.9	12,077	11,671	-405	-3.4	4.80	4.11
Ag Hmstd: House	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd: Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag NonHmstd	402	507	105	26.2	6	8	2	25.8	1.53	1.53
New Con: Res Hm	0	224,578	224,578	0.0	0	3,233	3,233	0.0	0.00	1.44
<b>Total</b>	<b>18,094,314</b>	<b>22,044,572</b>	<b>3,950,258</b>	<b>21.8</b>	<b>500,554</b>	<b>512,722</b>	<b>12,168</b>	<b>2.4</b>	<b>2.77</b>	<b>2.33</b>

Tax Base

Tax Rates

					Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	362,984	296,210	-66,774	-18.	County	33.60 44.89	0.000	0.00
(-) TIF Tax Capacity	53,826	46,773	-7,053	-13.	City/Town	43.06 63.75	0.000	0.01
(-) FD Contrib Tax Cap	46,884	33,999	-12,885	-27.	School District	52.00 33.51	1.509	0.768
(=) Taxable Tax Capacity	262,274	215,438	-46,836	-17.	Special District	8.12 10.80	0.000	0.00
FD Distrib Tax Cap	46,402	35,677	-10,725	-23.	<b>Total</b>	<b>136.78 152.94</b>	<b>1.509</b>	<b>0.786</b>

Tax Burdens on  
Hypothetical

	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	75,100	89,400	19.0	928	1,146	217	23.4	1.236	1.281
Res Hmstd: Avg Val	112,700	134,100	19.0	1,652	1,905	253	15.3	1.465	1.420
Res Hmstd: Hi Val	150,200	178,700	19.0	2,551	2,662	111	4.4	1.698	1.489
Res Hmstd: Ex-Hi Val	225,300	268,100	19.0	4,359	4,180	-179	-4.1	1.934	1.559
Apartment (Mkt rate)	300,000	442,500	47.5	10,301	10,500	199	1.9	3.433	2.372
Comm/Ind: Lo Val	150,000	169,400	12.9	5,161	5,463	302	5.8	3.440	3.224
Comm/Ind: Med Val	300,000	338,700	12.9	12,378	12,437	59	0.5	4.125	3.671
Comm/Ind: Hi Val	1,000,000	1,129,100	12.9	46,057	44,995	-1,062	-2.3	4.605	3.985

**House Research**

**Simulation 3B3 Baseline Final Pay 2001**  
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 (all figures in \$000s)

**CITY OF ST. PAUL**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Chang</b>	<b>Pctg Chn</b>	<b>Baseline</b>	<b>Alternativ</b>	<b>Chang</b>	<b>Pctg Chn</b>	<b>Bas</b>	<b>Alte</b>
Res Hmstd: Exist	6,365,610	7,533,597	1,167,987	18.3	91,382	88,211	-3,171	-3.5	1.44	1.17
Res NonHmstd 1Un	221,127	362,604	141,477	64.0	4,019	4,995	976	24.3	1.82	1.38
Res NonHmstd 2-3	191,207	256,434	65,227	34.1	4,436	4,352	-85	-1.9	2.32	1.70
Reg Apartments	672,346	1,037,364	365,018	54.3	22,509	21,025	-1,484	-6.6	3.35	2.03
Low-income Apts	207,506	345,413	137,907	66.5	2,989	4,751	1,761	58.9	1.44	1.38
Seasonal Rec	1,079	1,192	113	10.4	21	20	-1	-5.7	1.99	1.70
Com/Ind Lo Tier	349,819	381,944	32,125	9.2	11,740	10,887	-853	-7.3	3.36	2.85
Com/Ind Hi Tier	1,970,967	2,426,214	455,247	23.1	92,186	91,619	-567	-0.6	4.68	3.78
Publ U: Elec Gen	37,243	48,035	10,792	29.0	1,758	1,292	-467	-26.	4.72	2.69
Publ U: Other	161,502	166,783	5,281	3.3	7,617	6,296	-1,321	-17.	4.72	3.78
Ag Hmstd: House	0	50	50	0.0	0	0	0	0.0	0.00	0.98
Ag Hmstd: Land	59	78	18	30.9	0	0	0	30.3	0.42	0.42
Ag NonHmstd	461	608	147	31.9	7	8	1	18.6	1.45	1.30
New Con: Res Hm	0	85,610	85,610	0.0	0	1,002	1,002	0.0	0.00	1.17
<b>Total</b>	<b>10,178,926</b>	<b>12,645,926</b>	<b>2,467,000</b>	<b>24.2</b>	<b>238,665</b>	<b>234,457</b>	<b>-4,208</b>	<b>-1.8</b>	<b>2.34</b>	<b>1.85</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market</b>				<b>Pctg Chng</b>	<b>Net Tax Cap</b>		<b>Ref Mkt Val (mills)</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	181,951	160,615	-21,336	-11.	County	38.35	49.95	0.000	0.00
(-) TIF Tax Capacity	18,732	15,018	-3,713	-19.	City/Town	32.74	37.95	0.000	0.00
(-) FD Contrib Tax Cap	15,745	11,884	-3,861	-24.	School District	57.20	34.81	0.784	0.726
(=) Taxable Tax Capacity	147,475	133,712	-13,763	-9.3	Special District	7.94	7.56	0.000	0.00
FD Distrib Tax Cap	42,897	33,783	-9,113	-21.	<b>Total</b>	<b>136.22</b>	<b>130.27</b>	<b>0.784</b>	<b>0.726</b>

**Tax Burdens on Hypothetical**

	<b>Taxable Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effectiv Tax Rates</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Chng</b>		<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	67,300	79,600	12,300	18.3	774	794	20	2.6	1.150	0.997
Res Hmstd: Avg Val	100,900	119,400	18,500	18.3	1,334	1,377	43	3.2	1.322	1.153
Res Hmstd: Hi Val	134,600	159,300	24,700	18.4	2,068	1,962	-106	-5.1	1.536	1.231
Res Hmstd: Ex-Hi Val	201,800	238,800	37,000	18.3	3,631	3,127	-504	-13.	1.799	1.309
Apartment (Mkt rate)	300,000	462,900	162,900	54.3	10,043	9,382	-662	-6.6	3.347	2.026
Comm/Ind: Lo Val	150,000	184,600	34,600	23.1	5,034	5,582	548	10.9	3.355	3.023
Comm/Ind: Med Val	300,000	369,300	69,300	23.1	12,116	12,557	440	3.6	4.038	3.400
Comm/Ind: Hi Val	1,000,000	1,231,000	231,000	23.1	45,168	45,096	-72	-0.2	4.516	3.663

## Baseline Legal Class Report

Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
162 Farm 1b Hmstd HGA: <32K	0.004	10,865	49	48
163 Ag Hmstd HGA: <72K	0.010	5,364,997	53,650	51,434
164 Ag Hmstd HGA: 72K-76K	0.010	138,464	1,385	1,306
165 Ag Hmstd HGA: 76K-115K	0.016	811,497	13,390	12,041
166 Ag Hmstd HGA: >115K	0.016	588,031	9,703	11,310
167 Farm 1b Hmstd land <32K	0.004	1,134	4	4
168 Ag Hmstd <72K: <320 Acres	0.004	6,150,632	21,527	21,586
169 Ag Hmstd <72K: >320 Acres	0.004	5,685	20	21
170 Ag Hmstd 72K-76K: <320 Acres	0.004	250,726	878	868
171 Ag Hmstd 72K-76K: >320 Acres	0.004	2,080	7	8
172 Ag Hmstd 76K-115K: <320 Acres	0.004	2,139,601	7,489	7,353
173 Ag Hmstd 76K-115K: >320 Acres	0.004	48,517	170	185
174 Ag Hmstd 115K-600K: <320 Acres	0.008	7,566,538	60,532	57,572
175 Ag Hmstd 115K-600K: >320 Acres	0.008	1,671,480	13,372	13,542
176 Ag Hmstd >600K: <320 Acres	0.012	87,244	1,047	980
177 Ag Hmstd >600K: >320 Acres	0.012	1,716,373	20,596	19,620
179 Ag Non-homestead	0.012	9,133,549	109,603	107,762
180 Migrant Housing: <76K	0.010	748	7	9
181 Migrant Housing: 76K - 115K	0.016	77	1	2
186 Timberlands	0.012	511,866	6,142	6,340
187 Non-comm seasonal-rec-res: <72K	0.012	5,584,603	67,015	77,752
188 Non-comm seasonal-rec-res: 72K-76K	0.012	129,838	1,558	1,732
189.1 Non-comm seasonal-rec-res: 76K -	0.016	1,541,582	25,436	27,037
189.2 Non-comm seasonal-rec-res: >200K	0.016	376,246	6,208	6,186
192 Res 1b Hmstd <32K	0.004	181,450	817	895
193 Res Hmstd: <72K	0.010	85,166,819	851,668	908,865
194 Res Hmstd: 72K-76K	0.010	3,826,250	38,263	40,382
195 Res Hmstd: 76K - 115K	0.016	28,980,991	478,186	472,947
196.1 Res Hmstd: 115K - 200K	0.016	23,133,945	381,710	477,826
196.2 Res Hmstd: > 200K	0.016	11,668,499	192,530	239,154
198 Res Non-hmstd 1 unit: <76K	0.012	4,225,940	50,711	68,329
199 Res Non-hmstd 1 unit: 76K - 115K	0.016	715,552	11,807	15,002
200 Res Non-hmstd 1 unit: >115K	0.016	1,023,995	16,896	21,043
202 Res Non-hmstd 2-3 units	0.016	2,644,190	43,629	57,549
205 Regular apartments (4a)	0.024	8,249,335	197,984	254,257
206 Sm city apartment	0.022	161,690	3,476	5,351
207 Low income apartments (4d)	0.010	2,144,772	21,448	30,407
208 Non-prof student housing/Comm Serv	0.016	23,783	392	554
209 Student housing	0.012	14,995	180	265
210 Manufactured home park land	0.016	356,352	5,880	7,445
212 Comm seasonal-rec-res: 1c <32K	0.010	40,375	404	482

**House Research**

<b>Simulation</b>	<b>3B3</b>	<b>Baseline</b>	<b>Final Pay 2001</b>	<b>Page 33</b>		
<b>3/28/2003</b>	<b>11:31</b>	<b>Alternative</b>	<b>Prelim Pay 2003</b>	<b>(all figures in \$000s)</b>		
213	Comm seasonal-rec-res: 1c >32K	0.010	219,856	2,199	2,457	
214	Comm seasonal-rec-res: 4c	0.016	197,773	3,263	3,639	
215	Qualifying golf courses	0.016	136,979	2,260	2,662	
216	Metro Non-profit Indoor Rec	0.016	435	7	7	
218	Commercial pref: <100K	0.024	4,670,628	112,095	152,229	
219	Commercial pref: 100K - 150K	0.024	1,327,756	31,866	42,483	
220	Commercial pref: 150K - 250K	0.034	2,079,284	70,696	92,553	
221	Commercial: >250K	0.034	20,938,686	711,915	927,642	
222	Comm competitive zone: <50K	0.024	100	2	2	
223	Comm competitive zone: 50K - 150K	0.024	200	5	5	
224	Comm competitive zone: >150K	0.034	275	9	6	
225	Comm border city: <100K	0.024	28,349	680	655	
226	Comm border city: 100K - 150K	0.024	8,111	195	187	
227	Comm border city: 150K - 250K	0.034	12,437	423	286	
228	Comm border city: >250K	0.034	37,711	1,282	867	
229	Comm transit zone: <100K	0.024	4,697	113	157	
230	Comm transit zone: 100K-150K	0.024	2,243	54	75	
231	Comm transit zone struct: 150K-250K	0.030	6,687	199	279	
232	Comm transit zone struct: >250K	0.030	433,583	12,899	18,208	
233	Comm transit zone exist: 150K-250K	0.034	3,610	123	168	
234	Comm transit zone exist: >250K	0.034	94,481	3,212	4,423	
237	Industrial pref: <100K	0.024	780,325	18,728	25,272	
238	Industrial pref: 100K-150K	0.024	328,518	7,884	10,605	
239	Industrial pref: 150K-250K	0.034	636,290	21,634	28,660	
240	Industrial pref: >250K	0.034	8,532,158	290,093	376,304	
244	Ind border city: <100K	0.024	1,015	24	23	
245	Ind border city: 100K-150K	0.024	352	8	8	
246	Ind border city: 150K-250K	0.034	1,230	42	28	
247	Ind border city: >250K	0.034	30,793	1,047	708	
248	Ind Transit Zone: <100K	0.024	3,614	87	121	
249	Ind Transit Zone: 100K-150K	0.024	1,721	41	58	
250	Ind Transit Zone Struct: 150K-250K	0.030	4,843	144	203	
251	Ind Transit Zone Struct: >250K	0.030	83,767	2,492	3,443	
252	Ind Transit Zone exist: 150K-250K	0.034	2,840	97	134	
253	Ind Transit Zone exist: >250K	0.034	27,848	947	1,314	
256	Publ Util: land & bldgs <100K	0.024	60,118	1,443	1,861	
257	Publ Util: land & bldgs: 100K-150K	0.024	14,598	350	454	
258	Publ Util: land & bldgs >150K	0.034	678,662	23,075	29,131	
259.1	Publ Util: machinery (exc generat)	0.034	849,984	28,899	35,196	
259.2	Publ Util: Electric Generat Mach	0.034	1,554,961	52,869	66,490	
261	Railroad <100K	0.024	16,360	393	516	
262	Railroad: 100K-150K	0.024	7,029	169	218	
263	Railroad >150K	0.034	462,402	15,722	20,354	
265	Mineral	0.034	3,612	123	176	

**House Research**

<b>Simulation</b>	<b>3B3</b>	<b>Baseline</b>	<b>Final Pay 2001</b>			<b>Page 34</b>
<b>3/28/2003</b>	<b>11:31</b>	<b>Alternative</b>	<b>Prelim Pay 2003</b>			(all figures in \$000s)
266	Misc class 5		0.034	1,157	39	56
269	Personal: 3f		0.010	11,194	112	147
270	Non-comm aircraft hangars		0.016	22,731	375	481
271.1	Pers: It31 tools&mach excl elec gen		0.034	111,399	3,788	4,844
271.2	Pers: It31 electric generation mach		0.034	15,779	536	511
272	Pers: Item 32 struct/leased land		0.016	109,429	1,806	2,258
273	Pers: Item 33 ag real estate		0.012	8,693	104	142
275.1	Pers: Item 41 struct excl elec gen		0.034	341,931	11,626	10,978
275.2	Pers: It41 electric generation mach		0.034	13,438	457	447
276	Pers: Item 41 EZ <100K		0.024	518	12	12
277	Pers: Item 41 EZ: 100K-150K		0.024	101	2	2
278	Pers: Item 41 EZ >150K		0.034	610	21	14
281	Pers: Item 41 TZ: >150K		0.030	1,675	50	69
282	Pers: Item 42 struct/RR land		0.034	38,875	1,322	1,968
289	Pers: Item 43 leased real estate		0.034	233,093	7,925	7,966
290	Pers: Item 44 electric util trans lines		0.034	1,368,686	46,535	60,652
291	Pers: Item 44 electric util distri lines		0.034	145,678	4,953	6,644
292	Pers: Item 45 syst/gas utils		0.034	1,499,189	50,972	62,623
293	Pers: Item 46 syst/water utils		0.034	1,317	45	58
294	Pers: Item 48 misc		0.034	47,568	1,617	2,036
<b>State Total</b>				264,651,288	4,267,876	5,037,626

## Alternative Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
127	Farm 1b Hmstd HGA: <32K	0.450	11,968	54	17
128	Ag Hmstd HGA: <76K	1.000	5,857,978	58,580	43,959
129	Ag Hmstd HGA: 76K-500K	1.000	2,199,976	22,000	26,432
130	Ag Hmstd HGA: >500K	1.250	27,114	339	402
131	Farm 1b Hmstd land <32K	0.450	943	4	2
132	Ag Hmstd land & bldgs: <115K	0.550	9,168,432	50,426	26,275
133	Ag Hmstd l & b: 115K-345K	0.550	7,804,629	42,925	47,455
134	Ag Hmstd l & b: 345K-600K	0.550	3,154,405	17,349	17,141
135	Ag Hmstd land & bldgs: >600K	1.000	2,576,816	25,768	25,072
137	Ag Non-homestead	1.000	9,425,513	94,255	95,934
138	Migrant Housing: <500K	1.000	695	7	7
143	Timberlands	1.000	775,270	7,753	8,843
144	Non-comm seasonal-rec-res: <76K	1.000	6,503,183	65,032	80,302
145	Non-comm seasonal-rec-res: 76K-500K	1.000	2,965,853	29,659	43,657
146	Non-comm seasonal-rec-res: >500K	1.250	125,736	1,572	2,247
149.11	Res 1b Hmstd <32K: ExistP02	0.450	176,545	794	804
149.12	Res 1b Hmstd <32K: NewConP02	0.450	3,845	17	17
149.2	Res 1b Hmstd <32K: NewCon	0.450	3,839	17	17
150.11	Res Hmstd: <76K: ExistP02	1.000	90,112,732	901,127	904,215
150.12	Res Hmstd: <76K: NewConP02	1.000	2,380,928	23,809	23,525
150.2	Res Hmstd: <76K: NewCon	1.000	2,354,159	23,542	23,163
151.11	Res Hmstd: 76K-500K: ExistP02	1.000	88,522,586	885,226	1,134,295
151.12	Res Hmstd: 76K-500K: NewConP02	1.000	2,534,249	25,342	32,131
151.2	Res Hmstd: 76K-500K: NewCon	1.000	2,443,404	24,434	30,908
152.11	Res Hmstd: > 500K: ExistP02	1.250	2,723,009	34,038	41,726
152.12	Res Hmstd: > 500K: NewConP02	1.250	56,877	711	847
152.2	Res Hmstd: > 500K: NewCon	1.250	51,734	647	775
154	Res Non-hmstd 1 unit: <76K	1.000	5,283,441	52,834	70,194
155	Res Non-hmstd 1 unit: 76K - 500K	1.000	3,012,074	30,121	38,612
156	Res Non-hmstd 1 unit: >500K	1.250	262,153	3,277	4,015
158	Res Non-hmstd 2-3 units	1.250	3,362,546	42,032	55,587
161	Regular apartments (4a)	1.500	11,424,313	171,365	228,272
162	Regular apartments - New Cnstr	1.250	30,911	386	454
163	Low income apartments (4d)	1.000	2,979,481	29,795	41,901
164	Non-prof student housing/Comm Serv	1.500	33,108	497	727
165	Student housing	1.000	21,714	217	321
166	Manufactured home park land	1.250	418,922	5,237	6,530
168	Comm seasonal-rec-res: 1c	1.000	344,252	3,443	3,429
169	Comm seasonal-rec-res: 4c <500K	1.000	207,030	2,070	3,329
170	Comm seasonal-rec-res: 4c >500K	1.250	47,925	599	912

**House Research**

<b>Simulation</b>	<b>3B3</b>	<b>Baseline</b>	<b>Final Pay 2001</b>			<b>Page 36</b>
<b>3/28/2003</b>	<b>11:31</b>	<b>Alternative</b>	<b>Prelim Pay 2003</b>			(all figures in \$000s)
171	Bed & Breakfast	1.250	12,051	151		185
172	Qualifying golf courses	1.250	173,719	2,171		2,474
175	Commercial pref: <150K	1.500	6,700,019	100,500		189,518
176	Commercial: >150K	2.000	28,880,467	577,609		1,072,304
177	Comm competitive zone: <150K	1.500	300	4		7
178	Comm competitive zone: >150K	2.000	289	6		7
179	Comm border city: <150K	1.500	37,578	564		866
180	Comm border city: >150K	2.000	57,285	1,146		1,318
182	Industrial pref: <150K	1.500	1,161,581	17,424		33,171
183	Industrial pref: >150K	2.000	10,765,816	215,316		401,319
186	Ind border city: <150K	1.500	1,281	19		29
187	Ind border city: >150K	2.000	32,756	655		753
189	Publ Util: land & bldgs <150K	1.500	78,772	1,182		2,154
190	Publ Util: land & bldgs >150K	2.000	721,334	14,427		26,447
191	Publ Util: Electric Generat Mach	2.000	1,545,468	30,909		40,023
192	Publ Util: machinery (non-generat)	2.000	887,606	17,752		31,088
194	Railroad <150K	1.500	25,684	385		712
195	Railroad >150K	2.000	465,062	9,301		17,093
197	Mineral	2.000	2,500	50		117
198	Misc class 5	2.000	1,543	31		64
201	Personal: 3f	1.000	8,172	82		99
202	Non-comm aircraft hangars	1.500	42,162	632		1,107
203	Pers: It31 tools&mach excl elec gen	2.000	115,630	2,313		3,995
204	Pers: It32 struct/lease land-non	1.000	15,295	153		181
205	Pers: It32 struct/leased	1.000	39,520	395		518
206	Pers: It32 str/lease	1.000	1,202	12		18
208	Pers: It32 struct/leased land-C/I	2.000	34,302	686		1,301
209	Pers: Item 33 ag real estate	1.000	13,508	135		156
211	Pers: It41 struct/leased land - C/I	2.000	367,295	7,346		10,352
212	Pers: It41 struct/leased	1.000	276	3		5
215	Pers: It41 str/leased land-non C/I,SRR	1.000	2	0		0
216	Pers: Item 41 Border EZ	2.000	1,345	27		31
217	Pers: Item 42 non-EZ struct/RR land	2.000	33,748	675		1,388
219	Pers: It43 leased real estate - non C/I	1.500	6,242	94		149
220	Pers: Item 43 leased real estate - C/I	2.000	276,679	5,534		8,649
221	Pers: Item 44 electric util trans lines	2.000	1,401,744	28,035		51,397
222	Pers: Item 44 electric util distri lines	2.000	175,078	3,502		6,589
223	Pers: Item 45 syst/gas utils	2.000	1,636,058	32,721		57,069
224	Pers: Item 46 syst/water utils	2.000	2,334	47		87
225	Pers: Item 48 misc	2.000	39,658	793		1,376
<b>State Total</b>			<b>325,151,649</b>	<b>3,750,085</b>		<b>5,028,570</b>

**Baseline Levy Summary***Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC	1,576,851	911,836	104,338	2,015,178	192,967	0	4,801,170
Certified MKV	537	10,499	72	369,569	0	0	380,677
Fiscal Disparities Levy	113,824	91,276	1,413	201,602	27,145	0	435,260
Disparity Reduction Aid	12,175	0	837	10,334	0	0	23,346
Spread NTC Levy	1,450,852	820,560	102,088	1,846,427	170,822	0	4,390,749
Spread MKV Levy	537	10,499	72	336,717	0	0	347,825
Tax Incr Financing Levy							341,294
	<b>Homestead Credit</b>	401,030		<b>Taconite credit</b>		15,026	
	<b>Agricultural</b>	55,309		<b>Disparity Reduction</b>		5,677	

**Alternative Levy Summary***Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC	1,784,483	1,128,064	149,955	919,980	187,882	594,941	4,765,304
Certified MKV	2,904	14,767	45	346,591	0	0	364,307
Fiscal Disparities Levy	104,350	97,914	1,165	85,056	21,657	0	310,141
Disparity Reduction Aid	10,084	0	676	8,369	0	0	19,128
Spread NTC Levy	1,670,049	1,030,150	148,114	851,959	171,225	594,941	4,466,439
Spread MKV Levy	2,904	14,767	45	321,186	0	0	338,902
Tax Incr Financing Levy							276,281
	<b>Homestead Credit</b>	319,099		<b>Taconite credit</b>		16,336	
	<b>Agricultural</b>	23,606		<b>Disparity Reduction</b>		4,134	