

**Comparison of Pay 2006 Proposed and Final Certified  
Net Tax Capacity and Market Value Levies  
Statewide Totals by Governmental Unit**

**Payable 2006 Net Tax Capacity Levy**

	<u>Proposed</u>	<u>Final</u>	<u>Difference</u>	<u>% Chg</u>
State Tax	\$ 658,702,684	\$ 658,702,684	\$ 0	0.00%
County	2,125,638,828	2,115,103,913	-10,534,915	-0.50%
Cities	1,430,165,682	1,412,144,141	-18,021,541	-1.26%
Towns	176,474,591	176,759,822	285,231	0.16%
School Districts	1,138,358,311	1,108,959,274	-29,399,036	-2.58%
Special Taxing Districts	237,367,689	234,001,993	-3,365,696	-1.42%
<b>Statewide Total</b>	<b>\$ 5,766,707,784</b>	<b>\$ 5,705,671,828</b>	<b>\$ -61,035,957</b>	<b>-1.06%</b>

**Payable 2006 Market Value Levy**

	<u>Proposed</u>	<u>Final</u>	<u>Difference</u>	<u>% Chg</u>
County	\$ 2,611,928	\$ 2,611,928		NA
Cities	25,130,327	26,207,051	1,076,724	4.28%
Towns	166,104	166,104		NA
School Districts	567,665,096	566,432,966	-1,232,130	-0.22%
Special Taxing Districts	0		0	NA
<b>Statewide Total</b>	<b>\$ 595,573,455</b>	<b>\$ 595,418,049</b>	<b>\$ -155,406</b>	<b>-0.03%</b>

**Payable 2006 Total Levy**

	<u>Proposed</u>	<u>Final</u>	<u>Difference</u>	<u>% Chg</u>
State Tax	\$ 658,702,684	\$ 658,702,684	\$ 0	0.00%
County	2,128,250,756	2,117,715,841	-10,534,915	-0.50%
Cities	1,455,296,009	1,438,351,192	-16,944,817	-1.16%
Towns	176,640,695	176,925,926	285,231	0.16%
School Districts	1,706,023,407	1,675,392,240	-30,631,167	-1.80%
Special Taxing Districts	237,367,689	234,001,993	-3,365,696	-1.42%
<b>Statewide Total</b>	<b>\$ 6,362,281,239</b>	<b>\$ 6,301,089,876</b>	<b>\$ -61,191,363</b>	<b>-0.96%</b>

**Comparison of Pay 2005 and Pay 2006 Final Certified  
Net Tax Capacity and Market Value Levies  
Statewide Totals by Governmental Unit**

<b>Net Tax Capacity Levy</b>				
	<b>Pay 2005</b>	<b>Pay 2006</b>	<b>Difference</b>	<b>% Chg</b>
	<b>Final</b>	<b>Final</b>		
State Tax	\$ 629,343,632	\$ 658,702,684	\$ 29,359,052	4.67%
County	1,991,045,940	2,115,103,913	124,057,973	6.23%
Cities	1,309,273,894	1,412,144,141	102,870,247	7.86%
Towns	166,540,055	176,759,822	10,219,767	6.14%
School Districts	978,083,522	1,108,959,274	130,875,752	13.38%
Special Taxing Districts	209,715,869	234,001,993	24,286,124	11.58%
<b>Statewide Total</b>	<b>\$ 5,284,002,912</b>	<b>\$ 5,705,671,828</b>	<b>\$ 421,668,916</b>	<b>7.98%</b>

<b>Market Value Levy</b>				
	<b>Pay 2005</b>	<b>Pay 2006</b>	<b>Difference</b>	<b>% Chg</b>
	<b>Final</b>	<b>Final</b>		
County	\$ 2,684,258	\$ 2,611,928	-72,330	-2.69%
Cities	23,763,302	26,207,051	2,443,749	10.28%
Towns	81,000	166,104	85,104	105.07%
School Districts	462,648,015	566,432,966	103,784,950	22.43%
Special Taxing Districts	0	0	0	0.00%
<b>Statewide Total</b>	<b>\$ 489,176,575</b>	<b>\$ 595,418,049</b>	<b>\$ 106,241,473</b>	<b>21.72%</b>

<b>Total Levy</b>				
	<b>Pay 2005</b>	<b>Pay 2006</b>	<b>Difference</b>	<b>% Chg</b>
	<b>Final</b>	<b>Final</b>		
State Tax	\$ 629,343,632	\$ 658,702,684	\$ 29,359,052	4.67%
County	1,993,730,198	2,117,715,841	123,985,643	6.22%
Cities	1,333,037,196	1,438,351,192	105,313,996	7.90%
Towns	166,621,055	176,925,926	10,304,871	6.18%
School Districts	1,440,731,537	1,675,392,240	234,660,703	16.29%
Special Taxing Districts	209,715,869	234,001,993	24,286,124	11.58%
<b>Statewide Total</b>	<b>\$ 5,773,179,487</b>	<b>\$ 6,301,089,876</b>	<b>\$ 527,910,389</b>	<b>9.14%</b>

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**E-12 FY 2006-2007 Budget Supplemental**

Property Tax Levy Tracking, Based on Nov 05 Fcst

2006 Session, Conference Committee

(\$ in thousands)

	FY 2002 Pay 2001 Certified	FY 2003 Pay 2002 Certified	FY 2004 Pay 2003 Certified	FY 2005 Pay 2004 Certified	FY 2006 Pay 2005 Certified	FY 2007 Pay 2006 Cert. Est.	FY 2008 Pay 2007 Cert. Est.	FY 2009 Pay 2008 Cert. Est.
<b>1 GENERAL FUND</b>								
2 General Ed	1,330,684.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3 Attached Machinery Adj	(808.7)	(810.1)	(810.1)	0.0	810.1	0.0	0.0	0.0
4 Facilities & Equipment Bond Adj.	(8,706.2)	(7,927.6)	(7,257.9)	(6,534.7)	(6,414.2)	(5,963.6)	(6,250.0)	(6,350.0)
5 Training & Experience Levy	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6 Transition -- Old Formula	4,655.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7 Transition -- New Formula	0.0	0.0	0.0	19,221.6	17,925.4	22,122.8	23,892.3	25,179.9
8 Equity	0.0	0.0	0.0	21,705.4	24,697.5	61,907.1	70,531.5	75,646.0
9 Operating Capital	0.0	0.0	0.0	39,859.1	44,092.9	101,691.0	114,162.7	124,095.8
10 Alternative Compensation (Q.Comp)	0.0	0.0	0.0	0.0	0.0	13,443.9	24,227.3	25,527.9
11 Supplemental	4,617.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12 <b>Subtotal-General Educ</b>	<b>1,330,442.5</b>	<b>(8,737.7)</b>	<b>(8,068.0)</b>	<b>74,251.4</b>	<b>81,111.7</b>	<b>193,201.2</b>	<b>226,563.8</b>	<b>244,099.6</b>
13								
14 Referendum	364,493.0	226,359.4	347,654.5	377,373.2	403,914.4	475,959.9	570,820.3	666,850.1
15								
16 Additional Retirement	8,391.3	9,168.1	9,649.4	9,885.0	10,354.4	10,735.1	11,271.9	11,835.4
17 St. Paul Severance	525.9	433.3	662.2	777.9	834.3	911.9	1,023.3	1,141.0
18 Minneapolis Health Insurance	0.0	261.9	291.5	323.3	355.1	389.8	445.5	496.7
19 Early Retirement Health Insurance	2,613.7	1,592.5	751.7	164.2	0.0	0.0	0.0	0.0
20 Early Retirement Health Benefits	3,625.4	4,071.4	4,278.7	3,319.9	2,674.8	3,338.8	3,171.9	3,013.3
21 Reorganization Severance	1,330.7	866.0	621.3	630.1	668.3	316.8	316.8	316.8
22 Integration	15,322.4	27,374.4	19,513.4	24,324.8	24,661.9	25,271.1	26,061.4	25,953.1
23 Unemployment Insurance	1,989.4	3,775.1	8,251.1	3,333.5	3,201.6	9,493.4	9,968.1	10,466.5
24 Operating Debt	593.1	502.9	525.4	174.1	175.7	187.7	103.7	0.0
25 Reorganization Operating Debt	705.4	378.1	378.1	212.4	196.1	0.0	0.0	0.0
26 Safe Schools (Crime)	9,984.5	10,065.9	27,615.2	24,395.1	24,196.1	24,304.1	24,708.5	24,498.7
27 Judgments	451.7	494.9	185.7	87.0	85.5	1,940.8	1,940.8	1,940.8
28 Swimming Pool	0.0	411.7	383.4	424.2	457.0	508.5	585.0	673.0
29 Ice Arena	608.4	751.4	840.1	747.2	742.5	895.2	967.0	1,044.0
30 Lost Interest Earnings	0.0	0.0	5,990.4	2,992.8	2,987.7	2,992.1	0.0	0.0
31 Tree Growth	0.0	0.0	631.1	630.2	618.0	630.2	630.2	630.2
33 Staff Development	34.9	33.7	36.3	0.0	0.0	0.0	0.0	0.0
34 MDE Reconciliation -- Misc. Levies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35 Career and Technical	0.0	12,497.9	12,620.3	12,505.7	12,678.2	12,821.2	12,821.2	15,278.2
36 Carpenter Bus	0.0	0.0	0.0	0.0	0.0	3,864.0	966.0	0.0
37 Administrative District Levy	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
38 Economic Development Abatement	0.0	353.0	299.6	359.5	413.7	491.6	540.8	594.8
39 Other General	173.7	135.2	342.1	232.0	116.4	123.2	123.2	123.2
40								
41 Hazardous/ Health & Safety	76,623.2	122,775.9	127,277.2	89,326.5	83,014.1	69,200.1	70,584.0	71,995.8
42 Alternative Facilities H&S	0.0	0.0	0.0	9,827.6	4,953.8	6,496.9	7,276.6	8,149.7
43 Alternative Facilities H&S Debt Aid	0.0	0.0	0.0	(346.6)	0.0	0.0	0.0	0.0
44 Alternative Facilities	27,268.6	39,683.1	39,934.7	47,697.8	59,227.3	61,774.8	71,658.7	79,541.2
45 Alternative Facilities Aid	(2,829.8)	(2,829.8)	(2,829.8)	(2,829.8)	(2,828.8)	(2,828.8)	(2,829.8)	(2,829.8)
46 Alternative Facilities Debt Aid	(120.5)	(838.7)	(98.5)	0.0	0.0	0.0	0.0	0.0
47 Disabled Access	1,789.2	1,126.2	1,062.5	414.0	326.0	654.4	650.0	600.0
48 Building Lease	33,569.0	39,326.1	40,959.5	37,057.5	35,652.0	41,500.0	43,450.0	45,490.0

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2006 Session, Conference Committee

(\$ in thousands)

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49 Deferred Maintenance	0.0	0.0	0.0	0.0	0.0	0.0	23,998.2	25,480.3
50								
51 Historic Building	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
52 Capital Projects Refer/Facilities Down Payment	2,659.1	7,192.7	10,926.1	13,603.5	21,076.8	23,519.0	23,519.0	23,519.0
53 Interactive TV / Technology	1,032.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0
54 Technology	699.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
55 Other Capital	27.2	439.0	39.0	39.0	39.0	56.0	39.0	39.0
56								
57 Last Year General Education Adjustment	(505.1)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
58 Last Year Transition, Equity, Op Cap Adjustment	(880.3)	(774.8)	0.0	0.0	(2,011.3)	3,114.9	2,983.7	0.0
59 Last Year Alternative Compensation Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	7,842.3	0.0
59 Last Year Supplemental & Referendum Adjust	1,209.0	14.7	(1,656.7)	2,307.5	(286.3)	4,219.9	8,291.0	0.0
60 Alternative Compensation -- Catch Up	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
61 Last Year Integration Adjustment	0.0	2,552.9	1,490.3	(247.1)	(60.9)	559.9	879.6	0.0
62 Career & Technical Adjustment	0.0	0.0	(21.5)	0.0	0.0	0.0	0.0	0.0
63 Special Education Adjustment -- Final Data	223.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
64 Debt Surplus Transfer Adjustment	0.0	(189.2)	0.0	(67.4)	0.0	0.0	0.0	0.0
65 Final Health & Safety Adjustment	(1,204.4)	(215.4)	(1,785.4)	(298.2)	(787.6)	(1,296.8)	(1,000.0)	(800.0)
66 2nd Prior Year Health & Safety Adjustment	(508.6)	(3,525.0)	(4,177.8)	(1,292.9)	(1,215.4)	(752.2)	(600.0)	(600.0)
67 Last Year Health & Safety Adjustment	(5,156.6)	(1,695.9)	(12,803.3)	(22,957.9)	(16,354.4)	(9,281.9)	(8,000.0)	(7,000.0)
68 Other Capital Limit Adjustment	(287.4)	24.3	4.4	4.7	0.0	0.0	0.0	0.0
69 Other General Limit Adjustment	4,603.8	1,710.1	834.1	1,631.1	75.8	(2,539.8)	6,937.9	4,854.0
70								
71 Abatement Adjustment-Initial	1,378.4	1,417.1	3,187.9	1,854.0	2,645.4	3,391.9	3,164.0	2,855.0
72 Abatement Change	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
73 Abatement Interest	78.1	205.7	289.7	1,424.4	32.1	35.5	36.2	36.9
74 Abatement Final Adjustment	0.0	(512.4)	0.0	0.0	(112.6)	0.0	0.0	0.0
75 Abatement Carryover	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0
76 Abatement Advance	(154.9)	(936.2)	(1,553.1)	(32.0)	279.8	(324.5)	(324.5)	(324.5)
77 Net Offset Adjustment	0.0	311.9	21.4	354.1	356.1	(487.7)	0.0	0.0
78								
79 <b>Total -- General Fund</b>	<b>1,880,798.9</b>	<b>496,051.4</b>	<b>634,554.2</b>	<b>714,613.3</b>	<b>754,464.3</b>	<b>965,388.3</b>	<b>1,151,585.3</b>	<b>1,259,962.0</b>
80								
81 <b>COMMUNITY SERVICE FUND</b>								
82								
83 Basic Community Education	19,218.2	31,245.4	33,640.5	33,715.0	35,000.5	36,437.0	37,537.5	38,382.0
84 Early Childhood Family Education	20,984.0	22,084.2	22,179.9	22,130.5	22,120.1	22,147.5	22,135.0	22,135.0
85 ECFE Home Visiting	513.1	528.9	534.1	537.5	539.1	530.3	567.3	574.8
86 Community Education Grandfather	595.1	528.3	525.4	0.0	0.0	0.0	0.0	0.0
87 School Age Care/Extended Day	5,753.4	6,645.9	7,749.9	8,099.0	8,893.3	9,839.6	14,072.0	16,880.0
88 Adults with Disabilities	669.0	669.0	643.4	670.0	670.0	670.0	670.0	670.0
89 Other Community Ed	0.0	24.4	19.3	34.6	51.7	56.8	56.8	56.8
90								
91 Limit Adjustment	436.1	422.2	632.3	1,058.8	1,023.6	748.0	1,911.7	2,540.2
92 Community Education Excess Fund Balance	0.0	0.0	0.0	(5,226.2)	(879.3)	(682.5)	(512.0)	(302.0)
93 ECFE Excess Fund Balance	0.0	0.0	0.0	(896.3)	(360.6)	(269.7)	(189.0)	(90.0)
94 Abatement Levy	99.6	33.5	184.5	192.3	120.6	153.7	232.4	230.7

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(\$ in thousands)

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95 Abatement Interest	0.0	0.0	0.0	0.0	2.5	2.9	3.0	3.0
96 Abatement Final Adjustment	0.0	0.0	0.0	0.0	(29.5)	0.0	0.0	0.0
97 Carry-Over Abatement Adjustment	0.0	27.4	0.0	0.3	0.0	0.0	0.0	0.0
98 Advance Abatement Adjustment	(0.4)	(16.1)	106.1	(24.9)	(0.9)	(21.5)	(21.5)	(21.5)
99 Net Offset Adjustment	0.0	(271.8)	(57.0)	(78.9)	(95.3)	(3.7)	0.0	0.0
100								
101 <b>Total -- Community Service Fund</b>	<b>48,268.1</b>	<b>61,921.3</b>	<b>66,158.4</b>	<b>60,211.7</b>	<b>67,055.8</b>	<b>69,608.4</b>	<b>76,463.2</b>	<b>81,059.0</b>
102								
103 <b>DEBT SERVICE FUND</b>								
104								
105 Basic Debt Levy or Max Effort	470,750.6	501,047.8	529,201.3	557,095.6	581,797.6	628,772.7	648,070.8	666,630.2
106 Debt Equalization (Fund 7)	(25,878.9)	(32,141.2)	(37,426.9)	(29,293.6)	(25,050.8)	(17,829.4)	(19,467.6)	(15,326.3)
107 Additional Maximum Effort	0.0	2,591.2	2,156.7	2,200.5	2,217.7	920.3	850.0	800.0
108								
109 Energy Loan	2,579.2	2,035.5	1,642.9	1,702.5	1,725.6	468.7	450.0	400.0
110 Lease Purchase (Fund 7)	36,693.1	38,254.6	41,698.9	39,592.8	38,401.8	34,664.2	34,000.0	33,000.0
111 Alternative Facilities Health and Safety Offset	0.0	0.0	0.0	4,356.8	8,222.8	15,064.9	18,083.9	20,796.5
112 Alternative Facilities Debt	35,327.1	43,709.6	59,429.5	54,359.1	57,922.3	63,029.8	65,724.9	69,169.6
113 Alternative Facilities Debt Aid (Fund 7)	(16,456.2)	(16,456.2)	(17,279.0)	(17,279.0)	(17,279.0)	(17,279.0)	(17,279.0)	(17,279.0)
114 Adjustment for Alternative Aid	0.0	(838.7)	0.0	0.0	0.0	0.0	0.0	0.0
115 Adjust for Taconite on Bonds	0.0	(4,501.7)	(5,061.3)	(5,189.8)	(5,086.1)	(4,911.3)	(4,900.0)	(4,900.0)
116								
117 Facilities	5,933.1	6,376.3	5,622.8	6,950.7	6,683.2	5,422.2	5,500.0	5,600.0
118 Equipment	3,466.1	2,148.7	1,904.3	27.8	42.1	746.6	750.0	750.0
119 Secondary Cooperative Facilities Debt	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
120								
121 Limit Adjustment	(895.2)	(175.0)	16.4	(61.2)	(481.0)	6.3	0.0	0.0
122 Abatement Levy	1,153.0	1,718.9	5,950.3	4,754.2	2,641.4	2,868.6	2,894.4	2,775.6
123 Abatement Interest	0.0	0.0	0.0	0.0	23.2	29.6	30.2	30.8
124 Abatement Final Adjustment	0.0	0.0	0.0	0.0	(142.1)	0.0	0.0	0.0
125 Reconcile for Abatements	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
126 Abatement Carry-over	482.5	622.9	0.0	121.7	0.0	12.4	12.4	12.4
127 Abatement Advance	(53.4)	268.2	909.5	(265.8)	(23.6)	(222.1)	(222.1)	(222.1)
128								
129 Reduction for Debt Excess	(23,726.8)	(34,387.8)	(14,508.7)	(28,195.5)	(24,562.6)	(24,569.4)	(24,500.0)	(24,500.0)
130								
131 <b>Total -- Debt Service Fund</b>	<b>489,374.2</b>	<b>510,273.1</b>	<b>574,256.7</b>	<b>590,876.8</b>	<b>627,052.5</b>	<b>687,195.1</b>	<b>709,997.9</b>	<b>737,737.7</b>
132								
133								
134 <b>Total School District Levies</b>	<b>2,418,441.2</b>	<b>1,068,245.8</b>	<b>1,274,969.3</b>	<b>1,365,701.8</b>	<b>1,448,572.6</b>	<b>1,722,191.8</b>	<b>1,938,046.4</b>	<b>2,078,758.7</b>
135								
136 Subtotal -- Operating Levies	1,929,067.0	557,972.7	700,712.6	774,825.0	821,520.1	1,034,996.7	1,228,048.5	1,341,021.0
137 Subtotal -- Non-Operating Levies	489,374.2	510,273.1	574,256.7	590,876.8	627,052.5	687,195.1	709,997.9	737,737.7
138								
139 Statutory Operating Debt	50.4	49.7	18.8	0.0	0.0	0.0	0.0	0.0
140								

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Property Tax Levy Tracking, Based on Nov 05 Fcst

2006 Session, Conference Committee

(\$ in thousands)

	FY 2002 Pay 2001 Certified	FY 2003 Pay 2002 Certified	FY 2004 Pay 2003 Certified	FY 2005 Pay 2004 Certified	FY 2006 Pay 2005 Certified	FY 2007 Pay 2006 Cert. Est.	FY 2008 Pay 2007 Cert. Est.	FY 2009 Pay 2008 Cert. Est.
<b>141 GRAND TOTAL LEVIES</b>	<b>2,418,491.6</b>	<b>1,068,295.5</b>	<b>1,274,988.1</b>	<b>1,365,701.8</b>	<b>1,448,572.8</b>	<b>1,722,191.8</b>	<b>1,938,046.4</b>	<b>2,078,758.7</b>
142 Change from Prior Year	136,367.1	(1,350,196.1)	206,692.6	90,713.7	82,871.0	273,619.0	215,854.6	140,712.3
143 Percent Change from Prior Year	6.0%	-55.8%	19.3%	7.1%	6.1%	18.9%	12.5%	7.3%
144								
145								
146 HACA	13,468.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0
147 Education Homestead Credit	404,102.4	806.0	111.0	6.0	9.0	0.0	0.0	0.0
148 Education Agricultural Credit	55,116.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
149 Market Value Homestead Credit	0.0	68,860.0	68,531.0	67,982.0	58,749.0	59,965.0	57,533.0	54,921.0
150 Market Value Agriculture Credit	0.0	3,854.0	5,879.0	5,209.0	5,296.0	5,597.0	5,597.0	5,597.0
151 Other Credits	12,290.9	8,351.0	9,003.0	9,195.0	8,774.0	9,394.0	9,427.0	9,461.0
<b>152 CREDITS SUBTOTAL</b>	<b>484,978.2</b>	<b>81,871.0</b>	<b>83,524.0</b>	<b>82,392.0</b>	<b>72,828.0</b>	<b>74,956.0</b>	<b>72,557.0</b>	<b>69,979.0</b>
153								
<b>154 TOTAL CERTIFIED LEVIES (Post Credits)*</b>	<b>1,933,513.4</b>	<b>986,424.5</b>	<b>1,191,464.1</b>	<b>1,283,309.8</b>	<b>1,375,744.8</b>	<b>1,647,235.8</b>	<b>1,865,489.4</b>	<b>2,008,779.7</b>
155 Change from Prior Year	128,898.5	(947,088.9)	205,039.6	91,845.7	92,435.0	271,491.0	218,253.6	143,290.3
156 Percent Change from Prior Year	7.1%	-49.0%	20.8%	7.7%	7.2%	19.7%	13.2%	7.7%
157								
158 Change from Base								
159 Percent Change from Base								
160								
161								
<b>162 TOTAL CERTIFIED K-12 LEVIES (Post Credits)*</b>	<b>1,885,245.3</b>	<b>924,503.2</b>	<b>1,125,305.7</b>	<b>1,223,098.1</b>	<b>1,308,688.8</b>	<b>1,577,627.4</b>	<b>1,789,026.2</b>	<b>1,927,720.7</b>
163 Change from Prior Year	124,555.5	(960,742.1)	200,802.5	97,792.4	85,590.7	268,938.6	211,398.8	138,694.5
164 Percent Change from Prior Year	7.1%	-51.0%	21.7%	8.7%	7.0%	20.6%	13.4%	7.8%
165								
166 Change from Base								
167 Percent Change from Base								
168								
169 *Does not include taconite adjustments								

# Handout #3

## ELECTION SUMMARY

ELECTSUM  
11/9/2005

ELECTION YEAR FIRST EFFECTIVE FISCAL YEAR	CY 2000 FY 2002	CY 2001 FY 2003	CY 2002 FY 2004	CY 2003 FY 2005	CY 2004 FY 2006	CY 2005 FY 2007
1 TOTAL QUESTIONS PROPOSED	71	207	111	117	89	103
2 TOTAL QUESTIONS APPROVED	47	136	61	78	44	76
3 PORTION APPROVED = (2)/(1) =	66.2%	65.7%	55.0%	66.7%	49.4%	73.8%
4 # DISTRICTS WITH AT LEAST 1 QUESTION PROPOSED	70	197	93	90	72	86
5 # DISTRICTS WITH AT LEAST 1 QUESTION APPROVED	46	135	56	64	40	64
6 PORTION WITH AT LEAST 1 QUESTION APPROVED = (4)-(5) =	65.7%	68.5%	60.2%	71.1%	55.6%	74.4%
7 # FOLLOW-UP QUESTIONS = (1)-(4) =	1	10	18	27	17	17
8 # FOLLOW-UP SUCCESSES = (2)-(5) =	1	1	5	14	4	12
9 PORTION OF FOLLOW-UP SUCCESSES = (7)-(8) =	100.0%	10.0%	27.8%	51.9%	23.5%	70.6%
10 # DISTRICTS, TOTAL	343	343	343	343	343	343
11 # DISTRICTS WITH AUTHORITY BEFORE ELECTIONS	290	175	263	283	298	288
12 # DISTRICTS WITH AUTHORITY AFTER ELECTIONS	306	266	285	299	301	302
13 PERCENT WITH AUTHORITY AFTER ELECTIONS = (12)/(10) =	89.2%	77.6%	83.1%	87.2%	87.8%	88.0%
14 TOTAL REVENUE REQUESTED	106,899,278	278,694,593	185,150,920	114,814,100	52,734,083	83,729,919
15 TOTAL REVENUE APPROVED	67,637,457	110,078,144	133,692,865	75,710,465	19,659,202	67,343,659
16 APPROVED PORTION OF REQUESTED REVENUE = (15)/(14) =	63.3%	39.5%	72.2%	65.9%	37.3%	80.4%
17 TOTAL REVENUE BEFORE ELECTIONS	480,539,332	181,630,214	292,643,677	428,710,169	511,715,069	517,832,910
18 TOTAL REVENUE ADDED BY ELECTIONS	67,637,457	110,078,144	133,692,865	75,710,465	19,659,202	67,343,659
19 TOTAL REVENUE AFTER ELECTIONS = (18)+(17) =	548,176,785	291,708,358	426,336,542	504,420,634	531,374,271	585,176,569
20 AVERAGE DAILY MEMBERSHIP (ADM), TYPES 1,2,3	823,381	817,239	810,539	802,923	800,088	793,990
21 REVENUE PER ADM BEFORE ELECTIONS = (17)/(20) =	584	222	361	534	640	652
22 REVENUE PER ADM ADDED BY ELECTIONS = (18)/(20) =	82	135	165	94	25	85
23 REVENUE PER ADM AFTER ELECTIONS = (19)/(20) =	666	357	526	628	664	737

RESULTS OF CY 2005  
OPERATING REFERENDUMS

VOTE TOTALS OF 0-1 OR 1-0 MEAN THAT THE RESULTS ARE KNOWN  
BUT THE VOTES HAVEN'T BEEN REPORTED YET.  
REVOKED AMOUNTS STILL NEED TO BE FILLED IN

TOTAL # QUESTIONS: 104  
TOTAL # DISTRICTS ASKING THEM: 87

REFNEW2005  
10/7/2005

		A	B	C	D	E	F	G	H	103		77	74.8%
										I	J	K	L
REFNEW2005		DATE	GROSS \$/PU	REVOKED \$/PU	NET \$/PU	1ST YR PAY	# YRS	PREEX FY 2007	NOTES	YES VOTES	NO VOTES	RESULT PASS=1	ADDED = D X J
1	12 1	2 CENTENL	11/08/05	650.00	0.00	650.00	2006	5	39.17	4,965	3,664	1	650.00
2	13 1	2 COL HTS	11/08/05	879.00	65.11	813.89	2006	10	65.11	2,485	1,803	1	813.89
3	14 1	2 FRIDLEY	11/08/05	434.55	69.59	364.96	2006	10	482.11	1,768	1,162	m	364.96
4	14 1	2 FRIDLEY	11/08/05	150.00	0.00	150.00	2006	10	482.11	1,481	1,405	m	150.00
5	23 1	4 FRAZEE	11/08/05	700.00	0.00	700.00	2006	10	0.00	716	1,018	0	0.00
6	36 1	6 KELIHER	11/08/05	50.00	0.00	50.00	2006	4	0.00	101	72	1	50.00
7	38 1	4 RED LK	11/08/05	447.10	0.00	447.10	2006	10	845.90	77	12	1	447.10
8	51 1	4 FOLEY	11/08/05	450.00	0.00	450.00	2006	7	0.00	895	897	m	0.00
9	51 1	4 FOLEY	11/08/05	235.00	0.00	235.00	2006	7	0.00	1,031	775	m	235.00
10	62 1	5 ORTONVL	11/08/05	900.00	0.00	900.00	2007	10	600.39	797	314	1	900.00
11	81 1	6 COMFREY	11/08/05	500.00	0.00	500.00	2006	10	604.18	260	83	1	500.00
12	100 1	6 WRENSHL	11/08/05	250.00	0.00	250.00	2006	3	0.00	176	195	0	0.00
13	146 1	5 BARNSVL	11/08/05	800.00	0.00	800.00	2006	10	250.59	757	329	1	800.00
14	146 1	5 BARNSVL	11/08/05	100.00	0.00	100.00	2006	10	250.59	632	252	1	100.00
15	146 1	5 BARNSVL	11/08/05	50.00	0.00	50.00	2006	10	250.59	562	375	1	50.00
16	195 1	2 RANDLPH	11/08/05	580.44	315.81	264.63	2006	10	315.81	232	152	1	264.63
17	196 1	2 ROSEMNT	11/08/05	105.82	0.00	105.82	2006	10	506.57	1,635	6,472	1	105.82
18	196 1	2 ROSEMNT	11/08/05	430.00	0.00	430.00	2006	10	506.57	9,685	8,365	1	430.00
19	196 1	2 ROSEMNT	11/08/05	506.57	506.57	0.00	2007	10	506.57	10,627	7,438	1	0.00
20	200 1	2 HASTNGS	11/08/05	500.00	0.00	500.00	2006	8	690.00	3,829	3,626	1	500.00
21	204 1	4 KASSON	11/08/05	350.00	0.00	350.00	2006	10	0.00	801	647	1	350.00
22	208 1	6 EVANSVL	11/08/05	1,373.71	839.37	534.34	2006	10	839.37	287	192	m	534.34
23	238 1	6 MABEL	11/08/05	1,207.96	507.96	700.00	2006	6	507.96	479	229	1	700.00
24	270 1	2 HOPKINS	11/08/05	1,507.31	1,366.22	141.09	2006	10	1,366.22	6,711	3,596	1	141.09
25	278 1	2 ORONO	11/08/05	520.00	0.00	520.00	2006	10	1,200.00	1,814	1,917	m	0.00
26	280 1	2 RICHLFD	11/08/05	546.38	0.00	546.38	2006	10	301.40	3,264	1,599	1	546.38
27	280 1	2 RICHLFD	11/08/05	252.00	0.00	252.00	2006	10	301.40	2,895	1,967	1	252.00
28	282 1	2 ST ANTH	11/08/05	1,985.00	1,542.11	442.89	2006	10	1,542.11	1,254	597	1	442.89
29	284 1	2 WAYZATA	11/08/05	629.00	0.00	629.00	2006	10	942.52	4,172	3,222	1	629.00
30	286 1	2 BRK CTR	09/13/05	595.00	0.00	595.00	2006	10	337.14	411	606	0	0.00
31	286 1	2 BRK CTR	11/08/05	595.00	0.00	595.00	2006	10	337.14	730	753	m	0.00
32	297 1	6 SPNG GR	11/08/05	1,388.00	837.86	550.14	2006	10	837.86	359	205	1	550.14
33	309 1	4 PARK RP	11/08/05	400.00	0.00	400.00	2006	7	0.00	1,673	2,193	0	0.00
34	323 1	6 FRANENA	11/08/05	1,400.00	0.00	1,400.00	2006	5	0.00	50	14	1	1,400.00
35	391 1	6 CLEVLND	11/08/05	350.00	0.00	350.00	2006	10	351.81	367	190	m	350.00
36	392 1	5 LE CNTR	11/08/05	350.00	0.00	350.00	2006	10	251.03	358	332	1	350.00
37	409 1	6 TYLER	11/08/05	708.12	0.00	708.12	2006	10	1.32	426	125	1	708.12
38	415 1	6 LYND	11/08/05	1,000.00	0.00	1,000.00	2006	10	762.70	134	39	m	1,000.00
39	417 1	5 TRACY	11/08/05	425.00	425.47	-0.47	2006	5	425.47	506	207	1	-0.47
40	418 1	6 RUSSELL	11/08/05	209.55	0.00	209.55	2006	8	500.00	84	51	1	209.55
41	463 1	5 EDEN VY	11/08/05	450.00	225.18	224.82	2006	6	225.18	597	236	1	224.82
42	466 1	3 DASSEL	11/08/05	127.18	0.00	127.18	2007	10	127.18	1,326	1,465	m	0.00
43	466 1	3 DASSEL	11/08/05	357.00	0.00	357.00	2006	10	127.18	866	1,914	m	0.00
44	477 1	3 PRINCTN	11/08/05	325.00	0.00	325.00	2006	6	0.00	2,164	1,718	1	325.00
45	480 1	5 ONAMIA	11/08/05	450.00	0.00	450.00	2006	10	1.01	369	410	0	0.00
46	485 1	5 ROYALTN	11/08/05	600.00	0.00	600.00	2006	10	1.04	396	566	0	0.00
47	508 1	4 ST PETR	11/08/05	315.00	0.00	315.00	2006	10	383.79	1,561	911	m	315.00
48	513 1	6 BREWSTR	11/08/05	1,500.00	0.00	1,500.00	2006	10	621.35	136	84	m	1,500.00
49	514 1	6 ELSWRTH	11/08/05	573.12	0.00	573.12	2006	5	0.00	352	16	1	573.12
50	516 1	6 ROND LK	11/08/05	1,500.00	0.00	1,500.00	2006	10	320.41	123	66	m	1,500.00
51	518 1	3 WORTHTN	11/08/05	900.00	401.78	498.22	2006	5	401.78	1,575	1,921	m	0.00
52	601 1	5 FOSSTON	11/08/05	700.00	0.00	700.00	2006	10	126.06	435	180	m	700.00
53	611 1	6 CYRUS	11/08/05	446.62	0.00	446.62	2006	10	415.46	158	27	1	446.62
54	611 1	6 CYRUS	11/08/05	250.00	0.00	250.00	2006	5	415.46	153	31	1	250.00
55	627 1	6 OKLEE	11/08/05	1,000.00	0.00	1,000.00	2006	10	130.75	239	74	1	1,000.00
56	628 1	6 PLUMMER	11/08/05	1,293.24	806.24	487.00	2006	10	806.24	72	31	1	487.00
57	656 1	3 FARIBLT	11/08/05	385.00	0.00	385.00	2006	5	0.00	2,660	2,321	1	385.00
58	656 1	3 FARIBLT	11/08/05	90.00	0.00	90.00	2006	5	0.00	2,402	2,549	0	0.00
59	662 1	4 ROSEAU	11/08/05	373.96	0.00	373.96	2006	10	126.04	582	407	1	373.96
60	690 1	4 WARROAD	11/08/05	473.26	0.00	473.26	2006	10	126.75	549	423	1	473.26
61	696 1	5 ELY	11/08/05	400.00	0.00	400.00	2006	10	202.27	682	772	0	0.00
62	704 1	4 PROCTOR	11/08/05	200.00	0.00	200.00	2006	10	1.00	752	1,143	0	0.00
63	706 1	4 VIRGINA	11/08/05	800.00	0.00	800.00	2006	7	59.92	2,393	1,597	1	800.00
64	717 1	2 JORDAN	11/08/05	350.00	0.00	350.00	2006	5	1.01	372	584	0	0.00
65	738 1	4 HOLDFRD	11/08/05	500.00	302.50	197.50	2006	5	302.50	589	442	1	197.50
66	739 1	5 KIMBALL	11/08/05	275.00	0.00	275.00	2006	6	0.00	784	442	1	275.00
67	740 1	4 MELROSE	11/08/05	700.00	0.00	700.00	2006	3	0.00	914	678	1	700.00
68	750 1	3 ROCORI	11/08/05	105.00	0.00	105.00	2006	5	128.63	1,312	1,731	0	0.00
69	750 1	3 ROCORI	11/08/05	145.00	0.00	145.00	2006	5	128.63	1,211	1,764	0	0.00
70	750 1	3 ROCORI	11/08/05	121.37	0.00	121.37	2006	5	128.63	1,315	1,729	0	0.00
71	769 1	4 MORRIS	11/08/05	385.00	0.00	385.00	2006	10	301.82	1,294	936	1	385.00
72	786 1	5 BERTHA	11/08/05	500.00	126.99	373.01	2006	10	126.99	278	333	m	0.00
73	811 1	5 WABASHA	11/08/05	989.00	0.00	989.00	2006	10	126.80	1,011	906	1	989.00
74	831 1	2 FORS LK	11/08/05	875.00	664.54	210.46	2006	5	664.54	3,576	5,266	0	0.00
75	836 1	6 BUTRFLD	11/08/05	1,296.68	822.57	474.11	2006	10	822.57	176	77	1	474.11
76	837 1	5 MADELIA	11/08/05	700.00	129.06	570.94	2006	10	129.06	482	334	1	570.94
77	857 1	5 LEWISTN	11/08/05	315.00	0.00	315.00	2006	7	501.65	396	390	1	315.00
78	861 1	3 WINONA	11/08/05	1,550.00	484.37	1,065.63	2006	6	484.37	6,587	5,756	1	1,065.63
79	883 1	4 ROCKFRD	02/17/05	597.00	0.00	597.00	2006	-5	12.79	1,428	1,588	0	0.00
80	914 1	6 ULEN	11/08/05	1,700.00	0.00	1,700.00	2006	5	0.00	362	130	m	1,700.00
81	2071 1	5 LK CRYE	09/13/05	319.49	0.00	319.49	2006	10	316.11	855	820	1	319.49
82	2174 1	4 PINE RV	11/08/05	600.00	0.00	600.00	2006	10	1.02	782	1,116	0	0.00
83	2180 1	5 MACCRAY	11/08/05	270.00	0.00	270.00	2006	10	501.03	589	58	m	270.00
84	2184 1	4 LUVERNE	11/08/05	700.00	0.00	700.00	2006	10	401.27	1,194	850	1	700.00
85	2198 1	5 FILMORE	11/08/05	475.00	0.00	475.00	2006	10	400.10	605	565	1	475.00
86	2310 1	4 SIBLEY EAST	11/08/05	550.00	201.71	348.29	2006	7	201.71	1,157	507	1	348.29
87	2310 1	4 SIBLEY EAST	11/08/05	50.00	0.00	50.00	2006	7	201.71	1,111	547	1	

#4

# Estimated Property Taxes Payable in 2006 Using Final Values and Levies

## Compared to Final Property Taxes Payable in 2005

### Statewide

	Market Value				Tax Capacity				Net Tax			
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg
Res Homestead	248,373,430	273,211,657	24,838,227	10.0%	2,497,571	2,752,282	254,712	10.2%	2,640,756	2,915,993	275,237	10.4%
Res Nonhomestd	20,838,199	24,396,532	3,558,334	17.1%	224,772	262,189	37,417	16.6%	267,291	306,707	39,416	14.7%
Apartments	17,894,273	18,754,591	860,318	4.8%	223,678	224,978	1,299	0.6%	274,162	270,583	-3,579	-1.3%
Seasonal Rec	14,563,312	17,072,571	2,509,259	17.2%	147,436	171,441	24,005	16.3%	172,627	170,266	-2,361	-1.4%
New Construction	0	10,916,020	10,916,020	0.0%	0	122,790	122,790	0.0%	0	146,190	146,190	0.0%
C/I First tier	8,656,262	8,820,125	163,864	1.9%	129,844	132,302	2,458	1.9%	228,685	228,817	133	0.1%
C/I Second tier	45,087,357	48,449,101	3,361,744	7.5%	901,747	968,982	67,235	7.5%	1,546,954	1,623,422	76,467	4.9%
Public Utility	7,008,401	7,138,419	130,018	1.9%	139,777	142,355	2,578	1.8%	217,672	215,426	-2,246	-1.0%
Ag hstd: House	9,870,573	10,768,728	898,155	9.1%	98,768	107,795	9,027	9.1%	81,934	90,249	8,315	10.1%
Ag hstd: Land	27,080,358	30,429,304	3,348,946	12.4%	167,684	193,042	25,358	15.1%	130,187	146,846	16,659	12.8%
Ag Nonhomestd	12,500,529	14,459,524	1,958,995	15.7%	125,005	144,595	19,590	15.7%	115,883	128,985	13,102	11.3%
<b>Total</b>	<b>411,872,693</b>	<b>464,416,573</b>	<b>52,543,880</b>	<b>12.8%</b>	<b>4,656,282</b>	<b>5,222,751</b>	<b>566,468</b>	<b>12.2%</b>	<b>5,676,151</b>	<b>6,243,485</b>	<b>567,334</b>	<b>10.0%</b>

### Tax Capacity Spread Levies

	Pay 2005	Pay 2006	Difference	Pct Chg
County	1,869,914	1,996,217	126,303	6.8%
School	920,721	1,037,088	116,367	12.6%
City/Town	1,370,027	1,482,378	112,351	8.2%
Special Dist	192,158	215,834	23,676	12.3%
<b>Total</b>	<b>4,352,821</b>	<b>4,731,517</b>	<b>378,696</b>	<b>8.7%</b>

### Market Value Spread Levies

	Pay 2005	Pay 2006	Difference	Pct Chg
County	2,685	2,612	-73	-2.7%
School	408,067	530,246	122,179	29.9%
City/Town	24,010	26,370	2,359	9.8%
Special Dist	0	0	0	0.0%
<b>Total</b>	<b>434,763</b>	<b>559,228</b>	<b>124,465</b>	<b>28.6%</b>

### Tax Rates

	Pay 2005	Pay 2006	Pay 2005	Pay 2006
	NTC	NTC	MV	MV
County	44.95	42.58	0.007	0.006
School	22.13	22.12	1.138	1.318
City/Town	32.93	31.62	0.067	0.066
Special Dist	4.62	4.60	0.000	0.000
<b>Total</b>	<b>104.63</b>	<b>100.92</b>	<b>1.212</b>	<b>1.390</b>

### Tax Base

	Pay 2005	Pay 2006	Difference	Pct Chg
Tax Capacity:	4,656,282	5,222,751	566,468	12.2%
TIF Value	232,268	258,522	26,254	11.3%
FD Contribution:	263,662	275,690	12,028	4.6%
<b>Taxable Value:</b>	<b>4,160,352</b>	<b>4,688,539</b>	<b>528,187</b>	<b>12.7%</b>
<b>FD Distribution:</b>	<b>263,664</b>	<b>275,701</b>	<b>12,037</b>	<b>4.6%</b>

### Homestead Property Tax Examples

	Pay 2005	Pay 2006	Difference	Pct Chg
Low Value:	119,900	131,900	1,135	11.0%
Average Value:	179,700	197,700	1,887	10.0%
High Value:	239,600	263,600	2,411	9.5%

Estimated Property Taxes Payable 2006 Using Final Values and Levies  
Compared to Final Property Taxes Payable in 2005

Metro Area

Market Value

Tax Capacity

Net Tax

	Market Value				Tax Capacity				Net Tax			
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg
Res Homestead	169,148,772	186,866,393	17,717,621	10.5%	1,705,189	1,888,253	183,064	10.7%	1,855,824	2,057,616	201,792	10.9%
Res Nonhomestd	13,568,355	16,234,123	2,665,768	19.6%	147,531	175,682	28,151	19.1%	174,822	205,295	30,473	17.4%
Apartments	14,491,911	14,978,824	486,913	3.4%	181,149	181,385	236	0.1%	220,280	216,114	-4,166	-1.9%
Seasonal Rec	384,402	419,004	34,601	9.0%	4,346	4,741	395	9.1%	5,076	4,915	-161	-3.2%
New Construction	0	6,135,046	6,135,046	0.0%	0	71,004	71,004	0.0%	0	86,427	86,427	0.0%
C/I First tier	3,738,307	3,759,863	21,555	0.6%	56,075	56,398	323	0.6%	97,865	96,309	-1,556	-1.6%
C/I Second tier	35,264,819	37,822,048	2,557,229	7.3%	705,296	756,441	51,145	7.3%	1,211,941	1,267,329	55,388	4.6%
Public Utility	2,403,937	2,455,817	51,880	2.2%	47,975	49,008	1,033	2.2%	79,850	78,959	-891	-1.1%
Ag hstd: House	1,177,821	1,257,302	79,481	6.7%	11,848	12,673	825	7.0%	10,079	11,101	1,023	10.1%
Ag hstd: Land	1,253,025	1,424,582	171,556	13.7%	7,462	8,688	1,226	16.4%	4,491	5,506	1,015	22.6%
Ag Nonhomestd	836,527	1,026,302	189,775	22.7%	8,365	10,263	1,898	22.7%	7,467	9,093	1,625	21.8%
	242,267,877	272,379,304	30,111,427	12.4%	2,875,235	3,214,536	339,300	11.8%	3,667,695	4,038,664	370,969	10.1%

Tax Capacity Spread Levies

Market Value Spread Levies

Tax Rates

	Tax Capacity Spread Levies				Market Value Spread Levies				Tax Rates			
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Pay 2005	Pay 2006
County	949,074	1,003,728	54,653	5.8%	2,201	2,200	-1	0.0%	NTC	NTC	MV	MV
School	563,461	641,930	78,469	13.9%	306,224	388,686	82,463	26.9%	39.10	36.75	0.009	0.008
City/Town	843,456	915,897	72,441	8.6%	22,201	24,578	2,378	10.7%	23.21	23.50	1.277	1.443
Special Dist	162,930	184,573	21,644	13.3%	0	0	0	0.0%	34.75	33.53	0.093	0.091
Total	2,518,922	2,746,128	227,206	9.0%	330,625	415,465	84,840	25.7%	6.71	6.76	0.000	0.000
									103.78	100.53	1.378	1.543

Tax Base

Homestead Property Tax Examples

	Pay 2005	Pay 2006	Difference	Pct Chg		Pay 2005	Pay 2006	Difference	Pct Chg
Tax Capacity:	2,875,235	3,214,536	339,300	11.8%	Low Value:	149,200	164,800	1,516	11.3%
TIF Value	186,646	209,906	23,261	12.5%	Average Value:	223,600	247,100	2,458	10.5%
FD Contribution:	261,415	273,064	11,649	4.5%	High Value:	298,100	329,400	3,400	10.1%
Taxable Value:	2,427,175	2,731,566	304,391	12.5%					
FD Distribution:	261,414	273,064	11,649	4.5%					

**Estimated Property Taxes Payable in 2006 Using Final Values and Levies  
Compared to Final Property Taxes Payable in 2005**

**Greater Minnesota**

	Market Value				Tax Capacity				Net Tax			
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg
<b>Res Homestead</b>	79,224,658	86,345,264	7,120,607	9.0%	792,382	864,030	71,648	9.0%	784,932	858,377	73,445	9.4%
<b>Res Nonhomestd</b>	7,269,844	8,162,409	892,566	12.3%	77,241	86,507	9,266	12.0%	92,469	101,412	8,944	9.7%
<b>Apartments</b>	3,402,362	3,775,767	373,405	11.0%	42,530	43,593	1,063	2.5%	53,882	54,469	587	1.1%
<b>Seasonal Rec</b>	14,178,910	16,653,568	2,474,658	17.5%	143,090	166,700	23,610	16.5%	167,551	165,351	-2,200	-1.3%
<b>New Construction</b>	0	4,780,974	4,780,974	0.0%	0	51,786	51,786	0.0%	0	59,763	59,763	0.0%
<b>C/I First tier</b>	4,917,955	5,060,263	142,308	2.9%	73,769	75,904	2,135	2.9%	130,820	132,508	1,689	1.3%
<b>C/I Second tier</b>	9,822,538	10,627,053	804,515	8.2%	196,451	212,541	16,090	8.2%	335,013	356,092	21,079	6.3%
<b>Public Utility</b>	4,604,463	4,682,601	78,138	1.7%	91,802	93,347	1,545	1.7%	137,822	136,467	-1,355	-1.0%
<b>Ag hstd: House</b>	8,692,752	9,511,426	818,674	9.4%	86,920	95,122	8,202	9.4%	71,856	79,148	7,292	10.1%
<b>Ag hstd: Land</b>	25,827,333	29,004,722	3,177,389	12.3%	160,222	184,354	24,132	15.1%	125,696	141,340	15,644	12.4%
<b>Ag Nonhomestd</b>	11,664,002	13,433,221	1,769,219	15.2%	116,640	134,332	17,692	15.2%	108,416	119,892	11,476	10.6%
<b>Total</b>	<b>169,604,816</b>	<b>192,037,269</b>	<b>22,432,453</b>	<b>13.2%</b>	<b>1,781,047</b>	<b>2,008,215</b>	<b>227,168</b>	<b>12.8%</b>	<b>2,008,456</b>	<b>2,204,820</b>	<b>196,365</b>	<b>9.8%</b>

**Tax Capacity Spread Levies**

	Pay 2005	Pay 2006	Difference	Pct Chg
<b>County</b>	920,840	992,489	71,649	7.8%
<b>School</b>	357,260	395,158	37,898	10.6%
<b>City/Town</b>	526,570	566,481	39,910	7.6%
<b>Special Dist</b>	29,229	31,261	2,032	7.0%
<b>Total</b>	<b>1,833,899</b>	<b>1,985,389</b>	<b>151,490</b>	<b>8.3%</b>

**Market Value Spread Levies**

	Pay 2005	Pay 2006	Difference	Pct Chg
<b>County</b>	484	412	-72	-14.9%
<b>School</b>	101,843	141,560	39,717	39.0%
<b>City/Town</b>	1,810	1,791	-19	-1.0%
<b>Special Dist</b>	0	0	0	0.0%
<b>Total</b>	<b>104,137</b>	<b>143,763</b>	<b>39,626</b>	<b>38.1%</b>

**Tax Rates**

	Pay 2005	Pay 2006	Pay 2005	Pay 2006
	NTC	NTC	MV	MV
<b>County</b>	53.13	50.72	0.004	0.003
<b>School</b>	20.61	20.19	0.857	1.064
<b>City/Town</b>	30.38	28.95	0.015	0.013
<b>Special Dist</b>	1.69	1.60	0.000	0.000
<b>Total</b>	<b>105.82</b>	<b>101.46</b>	<b>0.876</b>	<b>1.081</b>

**Tax Base**

	Pay 2005	Pay 2006	Difference	Pct Chg
<b>Tax Capacity:</b>	1,781,047	2,008,215	227,168	12.8%
<b>TIF Value</b>	45,623	48,616	2,993	6.6%
<b>FD Contribution:</b>	2,247	2,626	379	16.9%
<b>Taxable Value:</b>	<b>1,733,177</b>	<b>1,956,973</b>	<b>223,796</b>	<b>12.9%</b>
<b>FD Distribution:</b>	2,249	2,637	388	17.2%

**Homestead Property Tax Examples**

	Pay 2005	Pay 2006	Difference	Pct Chg
<b>Low Value:</b>	84,500	92,100	7,600	9.0%
<b>Average Value:</b>	126,600	138,000	11,400	9.1%
<b>High Value:</b>	168,800	184,000	15,200	9.0%

Estimated Property Taxes Payable 2006 Using Final Values and Levies

Compared to Final Property Taxes Payable in 2005

Northwest cities

	Market Value				Tax Capacity				Net Tax			
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg
Res Homestead	3,774,880	4,072,052	297,171	7.9%	37,694	40,661	2,967	7.9%	44,369	48,330	3,961	8.9%
Res Nonhomestd	387,568	435,942	48,374	12.5%	4,122	4,629	507	12.3%	5,750	6,337	587	10.2%
Apartments	341,158	377,361	36,204	10.6%	4,264	4,308	43	1.0%	5,777	5,800	23	0.4%
Seasonal Rec	108,387	130,568	22,181	20.5%	1,102	1,309	207	18.8%	1,598	1,650	51	3.2%
New Construction	0	224,524	224,524	0.0%	0	2,663	2,663	0.0%	0	3,574	3,574	0.0%
C/I First tier	505,294	516,066	10,772	2.1%	7,579	7,741	162	2.1%	14,119	14,261	142	1.0%
C/I Second tier	747,330	791,392	44,061	5.9%	14,947	15,828	881	5.9%	24,011	24,963	951	4.0%
Public Utility	117,761	115,205	-2,556	-2.2%	2,346	2,294	-52	-2.2%	3,991	3,836	-155	-3.9%
Ag hstd: House	17,228	17,002	-226	-1.3%	172	170	-2	-1.3%	201	203	2	0.9%
Ag hstd: Land	27,625	30,069	2,444	8.8%	167	185	18	10.6%	194	213	19	10.0%
Ag Nonhomestd	26,531	30,800	4,269	16.1%	265	308	43	16.1%	360	415	55	15.1%
	6,053,762	6,740,981	687,219	11.4%	72,659	80,095	7,436	10.2%	100,372	109,582	9,211	9.2%

Tax Capacity Spread Levies

Market Value Spread Levies

Tax Rates

County	Tax Capacity Spread Levies				Market Value Spread Levies				Tax Rates			
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Pay 2005	Pay 2006
County	40,346	42,997	2,651	6.6%	0	0	0	0.0%	NTC	NTC	MV	MV
School	14,360	16,839	2,479	17.3%	4,837	6,861	2,024	41.9%	58.83	56.69	0.000	0.000
City/Town	35,218	36,584	1,366	3.9%	254	256	2	0.6%	20.94	22.20	0.820	1.051
Special Dist	2,031	2,552	521	25.7%	0	0	0	0.0%	51.35	48.24	0.043	0.039
Total	91,954	98,972	7,018	7.6%	5,091	7,117	2,026	39.8%	2.96	3.37	0.000	0.000
									134.07	130.50	0.864	1.090

Tax Base

Homestead Property Tax Examples

	Pay 2005	Pay 2006	Difference	Pct Chg		Pay 2005	Pay 2006	Difference	Pct Chg
Tax Capacity:	72,659	80,095	7,436	10.2%	Low Value:	56,200	60,600	577	6.5%
TIF Value	4,073	4,256	183	4.5%	Average Value:	84,200	90,900	905	9.9%
FD Contribution:	0	0	0	0.0%	High Value:	112,300	121,100	1,331	8.8%
Taxable Value:	68,586	75,839	7,253	10.6%					
FD Distribution:	0	0	0	0.0%					

Estimated Property Taxes Payable in 2006 Using Final Values and Levies

Compared to Final Property Taxes Payable in 2005

Northwest towns

	Market Value				Tax Capacity				Net Tax			
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg
Res Homestead	4,076,138	4,569,951	493,814	12.1%	40,792	45,782	4,990	12.2%	33,063	37,591	4,528	13.7%
Res Nonhomestead	335,755	366,815	31,060	9.3%	3,546	3,893	346	9.8%	3,541	3,843	303	8.5%
Apartments	9,119	9,279	159	1.7%	114	116	2	1.5%	99	96	-3	-2.6%
Seasonal Rec	2,529,085	2,967,718	438,633	17.3%	25,436	29,559	4,122	16.2%	28,972	28,828	-144	-0.5%
New Construction	0	335,861	335,861	0.0%	0	3,293	3,293	0.0%	0	2,941	2,941	0.0%
C/I First tier	121,431	129,436	8,004	6.6%	1,821	1,942	120	6.6%	2,722	2,866	143	5.3%
C/I Second tier	125,832	130,233	4,401	3.5%	2,517	2,605	88	3.5%	3,818	3,906	87	2.3%
Public Utility	452,073	447,658	-4,415	-1.0%	9,015	8,924	-91	-1.0%	13,910	13,706	-204	-1.5%
Ag hstd: House	1,175,714	1,287,593	111,879	9.5%	11,746	12,864	1,118	9.5%	9,577	10,666	1,088	11.4%
Ag hstd: Land	4,018,250	4,533,033	514,783	12.8%	24,375	28,106	3,731	15.3%	19,881	22,877	2,996	15.1%
Ag Nonhomestead	2,253,837	2,588,858	335,021	14.9%	22,538	25,889	3,350	14.9%	22,230	24,907	2,676	12.0%
	15,097,234	17,366,434	2,269,199	15.0%	141,901	162,971	21,070	14.8%	137,814	152,226	14,412	10.5%

Tax Capacity Spread Levies

	Pay 2005	Pay 2006	Difference	Pct Chg
County	78,933	87,356	8,423	10.7%
School	24,495	28,521	4,026	16.4%
City/Town	22,978	24,158	1,180	5.1%
Special Dist	4,855	5,454	599	12.3%
<b>Total</b>	<b>131,261</b>	<b>145,489</b>	<b>14,228</b>	<b>10.8%</b>

Market Value Spread Levies

	Pay 2005	Pay 2006	Difference	Pct Chg
	0	0	0	0.0%
	6,103	8,238	2,135	35.0%
	0	0	0	0.0%
	0	0	0	0.0%
<b>Total</b>	<b>6,103</b>	<b>8,238</b>	<b>2,135</b>	<b>35.0%</b>

Tax Rates

	Pay 2005	Pay 2006	Pay 2005	Pay 2006
	NTC	NTC	MV	MV
	55.65	53.63	0.000	0.000
	17.27	17.51	0.948	1.132
	16.20	14.83	0.000	0.000
	3.42	3.35	0.000	0.000
<b>Total</b>	<b>92.55</b>	<b>89.31</b>	<b>0.948</b>	<b>1.132</b>

Tax Base

	Pay 2005	Pay 2006	Difference	Pct Chg
Tax Capacity:	141,901	162,971	21,070	14.8%
TIF Value	47	52	5	11.3%
FD Contribution:	0	0	0	0.0%
<b>Taxable Value:</b>	<b>141,854</b>	<b>162,919</b>	<b>21,065</b>	<b>14.8%</b>
<b>FD Distribution:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

Homestead Property Tax Examples

	Pay 2005	Pay 2006	Difference	Pct Chg
Low Value:	88,600	99,300	611	716
Average Value:	132,800	148,800	1,102	1,259
High Value:	177,000	198,400	1,593	1,803
			105	17.2%
			157	14.2%
			210	13.2%

Estimated Property Taxes Payable , 2006 Using Final Values and Levies

Compared to Final Property Taxes Payable in 2005

North Central cities

	Market Value				Tax Capacity				Net Tax			
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg
Res Homestead	2,885,121	3,162,787	277,665	9.6%	28,935	31,787	2,852	9.9%	29,165	31,534	2,369	8.1%
Res Nonhomestd	396,689	430,112	33,423	8.4%	4,246	4,606	360	8.5%	5,251	5,559	308	5.9%
Apartments	195,993	213,787	17,794	9.1%	2,450	2,359	-91	-3.7%	3,263	3,047	-216	-6.6%
Seasonal Rec	1,307,052	1,527,452	220,400	16.9%	13,343	15,623	2,279	17.1%	16,528	16,150	-378	-2.3%
New Construction	0	208,628	208,628	0.0%	0	2,481	2,481	0.0%	0	2,997	2,997	0.0%
C/I First tier	426,449	443,700	17,251	4.0%	6,397	6,656	259	4.0%	11,514	11,674	159	1.4%
C/I Second tier	763,316	836,298	72,983	9.6%	15,266	16,726	1,460	9.6%	26,282	28,007	1,725	6.6%
Public Utility	77,958	79,017	1,059	1.4%	1,550	1,570	21	1.3%	2,840	2,771	-69	-2.4%
Ag hstd: House	23,475	26,118	2,643	11.3%	235	261	27	11.3%	244	269	25	10.4%
Ag hstd: Land	25,411	29,729	4,318	17.0%	140	164	24	17.1%	110	129	19	17.5%
Ag Nonhomestd	31,458	35,865	4,408	14.0%	315	359	44	14.0%	315	348	33	10.3%
	6,132,922	6,993,493	860,571	14.0%	72,877	82,591	9,715	13.3%	95,512	102,485	6,973	7.3%

Tax Capacity Spread Levies

	Pay 2005	Pay 2006	Difference	Pct Chg
County	33,457	35,779	2,322	6.9%
School	14,696	16,011	1,315	8.9%
City/Town	29,168	31,689	2,521	8.6%
Special Dist	635	658	24	3.7%
Total	77,956	84,137	6,181	7.9%

Market Value Spread Levies

	Pay 2005	Pay 2006	Difference	Pct Chg
	0	0	0	0.0%
	3,133	4,214	1,080	34.5%
	60	60	0	0.0%
	0	0	0	0.0%
Total	3,193	4,274	1,080	33.8%

Tax Rates

	Pay 2005	Pay 2006	Pay 2005	Pay 2006
	NTC	NTC	MV	MV
	47.90	45.06	0.000	0.000
	21.04	20.16	0.644	0.774
	41.76	39.91	0.012	0.011
	0.91	0.83	0.000	0.000
Total	111.60	105.95	0.656	0.785

Tax Base

	Pay 2005	Pay 2006	Difference	Pct Chg
Tax Capacity:	72,877	82,591	9,715	13.3%
TIF Value	3,024	3,181	158	5.2%
FD Contribution:	0	0	0	0.0%
Taxable Value:	69,853	79,410	9,557	13.7%
FD Distribution:	0	0	0	0.0%

Homestead Property Tax Examples

	Pay 2005	Pay 2006	Difference	Pct Chg
Low Value:	71,700	78,600	560	5.8%
Average Value:	107,500	117,900	995	8.1%
High Value:	143,300	157,100	1,450	7.4%

Estimated Property Taxes Payable in 2006 Using Final Values and Levies

Compared to Final Property Taxes Payable in 2005

North Central towns

	Market Value				Tax Capacity				Net Tax			
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg
Res Homestead	4,815,874	5,385,911	570,036	11.8%	48,248	54,043	5,795	12.0%	38,747	42,522	3,775	9.7%
Res Nonhomestd	407,777	452,196	44,418	10.9%	4,271	4,739	469	11.0%	4,307	4,594	287	6.7%
Apartments	10,732	12,466	1,733	16.2%	134	152	18	13.3%	132	145	13	9.5%
Seasonal Rec	3,914,874	4,618,240	703,366	18.0%	39,509	46,101	6,592	16.7%	43,200	42,125	-1,075	-2.5%
New Construction	0	351,762	351,762	0.0%	0	3,503	3,503	0.0%	0	3,158	3,158	0.0%
C/I First tier	163,705	169,643	5,938	3.6%	2,456	2,545	89	3.6%	3,544	3,571	27	0.8%
C/I Second tier	124,470	133,576	9,106	7.3%	2,489	2,672	182	7.3%	3,501	3,634	133	3.8%
Public Utility	354,140	357,716	3,575	1.0%	7,057	7,126	69	1.0%	11,345	11,158	-187	-1.6%
Ag hstd: House	865,690	956,426	90,736	10.5%	8,646	9,552	906	10.5%	7,796	8,442	646	8.3%
Ag hstd: Land	1,394,980	1,593,205	198,225	14.2%	7,805	8,970	1,165	14.9%	6,212	6,920	708	11.4%
Ag Nonhomestd	633,723	766,704	132,981	21.0%	6,337	7,667	1,330	21.0%	6,514	7,466	951	14.6%
	12,685,967	14,797,844	2,111,877	16.6%	126,952	147,070	20,118	15.8%	125,300	133,736	8,435	6.7%

Tax Capacity Spread Levies

	Pay 2005	Pay 2006	Difference	Pct Chg
County	65,926	71,590	5,664	8.6%
School	28,655	30,883	2,228	7.8%
City/Town	19,741	21,674	1,933	9.8%
Special Dist	1,188	1,278	90	7.6%
<b>Total</b>	<b>115,510</b>	<b>125,425</b>	<b>9,916</b>	<b>8.6%</b>

Market Value Spread Levies

	Pay 2005	Pay 2006	Difference	Pct Chg
County	0	0	0	0.0%
School	4,218	5,999	1,781	42.2%
City/Town	0	0	0	0.0%
Special Dist	0	0	0	0.0%
<b>Total</b>	<b>4,218</b>	<b>5,999</b>	<b>1,781</b>	<b>42.2%</b>

Tax Rates

	Pay 2005	Pay 2006	Pay 2005	Pay 2006
	NTC	NTC	MV	MV
County	51.94	48.69	0.000	0.000
School	22.58	21.00	0.600	0.753
City/Town	15.55	14.74	0.000	0.000
Special Dist	0.94	0.87	0.000	0.000
<b>Total</b>	<b>91.01</b>	<b>85.30</b>	<b>0.600</b>	<b>0.753</b>

Tax Base

	Pay 2005	Pay 2006	Difference	Pct Chg
Tax Capacity:	126,952	147,070	20,118	15.8%
TIF Value	31	34	2	7.5%
FD Contribution:	0	0	0	0.0%
<b>Taxable Value:</b>	<b>126,921</b>	<b>147,037</b>	<b>20,116</b>	<b>15.8%</b>
FD Distribution:	0	0	0	0.0%

Homestead Property Tax Examples

	Pay 2005	Pay 2006	Difference	Pct Chg		
Low Value:	90,600	101,400	588	660	72	12.3%
Average Value:	135,900	152,000	1,068	1,175	107	10.0%
High Value:	181,100	202,600	1,547	1,691	143	9.3%

Estimated Property Taxes Payable in 2006 Using Final Values and Levies

Compared to Final Property Taxes Payable in 2005

Taconite cities

	Market Value				Tax Capacity				Net Tax			
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg
Res Homestead	2,088,481	2,230,315	141,834	6.8%	20,854	22,270	1,416	6.8%	16,969	17,882	914	5.4%
Res Nonhomestd	219,942	247,514	27,572	12.5%	2,316	2,600	285	12.3%	3,474	3,734	261	7.5%
Apartments	119,120	121,261	2,142	1.8%	1,489	1,337	-152	-10.2%	2,257	1,965	-292	-12.9%
Seasonal Rec	161,037	190,249	29,212	18.1%	1,633	1,912	279	17.1%	2,336	2,362	25	1.1%
New Construction	0	62,048	62,048	0.0%	0	706	706	0.0%	0	897	897	0.0%
C/I First tier	271,373	284,373	13,000	4.8%	4,071	4,266	195	4.8%	8,182	8,273	91	1.1%
C/I Second tier	339,063	359,398	20,334	6.0%	6,781	7,188	407	6.0%	13,600	13,825	225	1.7%
Public Utility	291,129	293,662	2,533	0.9%	5,809	5,861	51	0.9%	8,080	7,672	-407	-5.0%
Ag hstd: House	5,123	5,597	473	9.2%	51	56	5	9.1%	59	62	2	4.1%
Ag hstd: Land	3,395	4,258	862	25.4%	19	23	5	25.4%	14	18	3	23.8%
Ag Nonhomestd	40,125	47,909	7,784	19.4%	401	479	78	19.4%	561	624	63	11.3%
	3,538,789	3,846,584	307,795	8.7%	43,424	46,698	3,273	7.5%	55,532	57,314	1,782	3.2%

Tax Capacity Spread Levies

	Pay 2005	Pay 2006	Difference	Pct Chg
County	23,217	23,311	94	0.4%
School	4,254	4,205	-50	-1.2%
City/Town	27,831	28,139	308	1.1%
Special Dist	505	959	454	89.8%
<b>Total</b>	<b>55,808</b>	<b>56,614</b>	<b>806</b>	<b>1.4%</b>

Market Value Spread Levies

	Pay 2005	Pay 2006	Difference	Pct Chg
County	0	0	0	0.0%
School	2,314	2,982	668	28.9%
City/Town	101	87	-15	-14.5%
Special Dist	0	0	0	0.0%
<b>Total</b>	<b>2,415</b>	<b>3,068</b>	<b>654</b>	<b>27.1%</b>

Tax Rates

	Pay 2005	Pay 2006	Pay 2005	Pay 2006
	NTC	NTC	MV	MV
County	57.38	53.66	0.000	0.000
School	10.51	9.68	0.691	0.829
City/Town	68.78	64.77	0.030	0.024
Special Dist	1.25	2.21	0.000	0.000
<b>Total</b>	<b>137.93</b>	<b>130.32</b>	<b>0.722</b>	<b>0.853</b>

Tax Base

	Pay 2005	Pay 2006	Difference	Pct Chg
Tax Capacity:	43,424	46,698	3,273	7.5%
TIF Value	1,371	1,387	15	1.1%
FD Contribution:	1,586	1,861	276	17.4%
<b>Taxable Value:</b>	<b>40,467</b>	<b>43,450</b>	<b>2,982</b>	<b>7.4%</b>
FD Distribution:	1,712	2,074	361	21.1%

Homestead Property Tax Examples

	Pay 2005	Pay 2006	Difference	Pct Chg		
Low Value:	50,300	53,700	239	241	2	0.8%
Average Value:	75,400	80,500	503	528	25	5.0%
High Value:	100,500	107,400	887	926	39	4.4%

**Estimated Property Taxes Payable in 2006 Using Final Values and Levies  
Compared to Final Property Taxes Payable in 2005**

**Taconite towns**

	Market Value				Tax Capacity				Net Tax			
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg
Res Homestead	3,770,148	4,223,761	453,614	12.0%	37,725	42,315	4,590	12.2%	22,409	25,715	3,306	14.8%
Res Nonhomestd	258,646	303,628	44,982	17.4%	2,654	3,122	468	17.6%	2,604	2,922	318	12.2%
Apartments	3,957	4,578	622	15.7%	49	57	8	15.7%	48	53	6	11.6%
Seasonal Rec	3,344,523	3,902,859	558,335	16.7%	33,646	38,844	5,198	15.4%	38,662	37,441	-1,221	-3.2%
New Construction	0	187,869	187,869	0.0%	0	1,904	1,904	0.0%	0	1,531	1,531	0.0%
C/I First tier	73,857	77,609	3,752	5.1%	1,108	1,164	56	5.1%	1,716	1,761	45	2.6%
C/I Second tier	118,555	128,412	9,858	8.3%	2,371	2,568	197	8.3%	3,720	3,926	206	5.5%
Public Utility	250,005	250,386	381	0.2%	4,981	4,987	6	0.1%	7,680	7,535	-145	-1.9%
Ag hstd: House	161,602	174,498	12,897	8.0%	1,613	1,740	128	7.9%	1,070	1,118	48	4.5%
Ag hstd: Land	186,307	228,343	42,036	22.6%	1,026	1,263	236	23.0%	520	625	105	20.2%
Ag Nonhomestd	447,405	542,191	94,786	21.2%	4,474	5,422	948	21.2%	4,221	4,752	531	12.6%
<b>Total</b>	<b>8,615,003</b>	<b>10,024,135</b>	<b>1,409,131</b>	<b>16.4%</b>	<b>89,647</b>	<b>103,385</b>	<b>13,738</b>	<b>15.3%</b>	<b>82,649</b>	<b>87,379</b>	<b>4,730</b>	<b>5.7%</b>

**Tax Capacity Spread Levies**

	Pay 2005	Pay 2006	Difference	Pct Chg
County	52,862	56,930	4,069	7.7%
School	9,720	10,414	693	7.1%
City/Town	14,734	16,097	1,364	9.3%
Special Dist	2,202	2,316	114	5.2%
<b>Total</b>	<b>79,518</b>	<b>85,757</b>	<b>6,240</b>	<b>7.8%</b>

**Market Value Spread Levies**

	Pay 2005	Pay 2006	Difference	Pct Chg
County	0	0	0	0.0%
School	2,040	3,090	1,050	51.5%
City/Town	0	0	0	0.0%
Special Dist	0	0	0	0.0%
<b>Total</b>	<b>2,040</b>	<b>3,090</b>	<b>1,050</b>	<b>51.5%</b>

**Tax Rates**

	Pay 2005	Pay 2006	Pay 2005	Pay 2006
	NTC	NTC	MV	MV
County	59.58	55.64	0.000	0.000
School	10.96	10.18	0.422	0.567
City/Town	16.61	15.73	0.000	0.000
Special Dist	2.48	2.26	0.000	0.000
<b>Total</b>	<b>89.63</b>	<b>83.81</b>	<b>0.422</b>	<b>0.567</b>

**Tax Base**

	Pay 2005	Pay 2006	Difference	Pct Chg
Tax Capacity:	89,647	103,385	13,738	15.3%
TIF Value	238	265	26	11.0%
FD Contribution:	662	765	103	15.6%
<b>Taxable Value:</b>	<b>88,747</b>	<b>102,356</b>	<b>13,609</b>	<b>15.3%</b>
FD Distribution:	537	563	27	5.0%

**Homestead Property Tax Examples**

	Pay 2005	Pay 2006	Difference	Pct Chg
Low Value:	91,900	103,000	283	352
Average Value:	137,800	154,400	755	858
High Value:	183,700	205,800	1,227	1,364
			69	24.4%
			103	13.7%
			137	11.2%

Estimated Property Taxes Payable in 2006 Using Final Values and Levies

Compared to Final Property Taxes Payable in 2005

Duluth area

	Market Value				Tax Capacity				Net Tax			
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg
Res Homestead	4,239,325	4,688,343	449,017	10.6%	42,391	46,909	4,518	10.7%	43,277	45,797	2,520	5.8%
Res Nonhomestead	499,308	594,873	95,565	19.1%	5,396	6,395	999	18.5%	6,411	7,132	720	11.2%
Apartments	269,411	302,979	33,569	12.5%	3,368	3,510	143	4.2%	3,969	3,901	-67	-1.7%
Seasonal Rec	86,681	97,349	10,668	12.3%	878	986	108	12.3%	1,186	1,138	-48	-4.0%
New Construction	0	151,685	151,685	0.0%	0	1,723	1,723	0.0%	0	1,996	1,996	0.0%
C/I First tier	202,988	204,069	1,081	0.5%	3,045	3,061	16	0.5%	5,132	4,935	-197	-3.8%
C/I Second tier	724,099	746,088	21,989	3.0%	14,482	14,922	440	3.0%	24,134	23,806	-328	-1.4%
Public Utility	111,230	120,289	9,059	8.1%	2,219	2,400	181	8.2%	3,692	3,825	133	3.6%
Ag hstd: House	14,154	14,854	700	4.9%	142	149	7	5.0%	139	137	-2	-1.6%
Ag hstd: Land	12,668	14,151	1,483	11.7%	70	79	9	12.5%	51	52	2	3.3%
Ag Nonhomestead	19,737	22,580	2,842	14.4%	197	226	28	14.4%	218	229	11	5.1%
	6,179,602	6,957,260	777,658	12.6%	72,188	80,360	8,172	11.3%	88,210	92,949	4,739	5.4%

Tax Capacity Spread Levies

Market Value Spread Levies

Tax Rates

	Tax Capacity Spread Levies				Market Value Spread Levies				Tax Rates			
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Pay 2005	Pay 2006
County	45,160	47,939	2,779	6.2%	0	0	0	0.0%	NTC	NTC	MV	MV
School	8,837	9,097	260	2.9%	4,453	5,219	766	17.2%	69.27	65.11	0.000	0.000
City/Town	15,704	16,623	919	5.8%	77	80	3	3.8%	13.56	12.36	0.735	0.767
Special Dist	3,367	3,344	-23	-0.7%	0	0	0	0.0%	24.09	22.57	0.013	0.012
Total	73,069	77,003	3,934	5.4%	4,530	5,300	769	17.0%	5.16	4.54	0.000	0.000
									112.08	104.58	0.747	0.779

Tax Base

Homestead Property Tax Examples

	Tax Base				Homestead Property Tax Examples						
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg			
Tax Capacity:	72,188	80,360	8,172	11.3%	Low Value:	91,900	101,600	809	861	52	6.4%
TIF Value	6,995	6,727	-268	-3.8%	Average Value:	137,800	152,400	1,399	1,477	78	5.6%
FD Contribution:	0	0	0	0.0%	High Value:	183,600	203,100	1,988	2,092	105	5.3%
Taxable Value:	65,192	73,633	8,441	12.9%							
FD Distribution:	0	0	0	0.0%							

**Estimated Property Taxes Payable in 2006 Using Final Values and Levies  
Compared to Final Property Taxes Payable in 2005**

**East Central cities**

	Market Value				Tax Capacity				Net Tax			
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg
Res Homestead	2,849,294	3,249,865	400,571	14.1%	28,472	32,477	4,006	14.1%	35,459	39,129	3,669	10.3%
Res Nonhomestd	318,127	341,033	22,905	7.2%	3,412	3,606	194	5.7%	4,913	4,926	12	0.3%
Apartments	180,880	199,399	18,519	10.2%	2,261	2,262	1	0.1%	3,217	3,060	-157	-4.9%
Seasonal Rec	55,892	68,117	12,226	21.9%	580	697	117	20.2%	978	1,046	68	6.9%
New Construction	0	219,436	219,436	0.0%	0	2,473	2,473	0.0%	0	3,408	3,408	0.0%
C/I First tier	265,134	274,224	9,090	3.4%	3,977	4,113	136	3.4%	7,639	7,630	-9	-0.1%
C/I Second tier	448,421	506,115	57,694	12.9%	8,968	10,122	1,154	12.9%	16,993	18,334	1,341	7.9%
Public Utility	80,549	81,179	630	0.8%	1,600	1,613	13	0.8%	3,054	2,973	-81	-2.7%
Ag hstd: House	62,483	78,080	15,597	25.0%	625	782	157	25.1%	714	865	151	21.2%
Ag hstd: Land	50,973	59,422	8,449	16.6%	287	338	51	17.9%	246	278	33	13.3%
Ag Nonhomestd	30,942	37,228	6,286	20.3%	309	372	63	20.3%	409	459	51	12.4%
	4,342,693	5,114,097	771,404	17.8%	50,491	58,856	8,365	16.6%	73,623	82,108	8,485	11.5%

**Tax Capacity Spread Levies**

	Pay 2005	Pay 2006	Difference	Pct Chg
County	29,663	32,760	3,097	10.4%
School	13,658	14,326	668	4.9%
City/Town	22,196	24,940	2,744	12.4%
Special Dist	539	533	-6	-1.0%
<b>Total</b>	<b>66,055</b>	<b>72,559</b>	<b>6,503</b>	<b>9.8%</b>

**Market Value Spread Levies**

	Pay 2005	Pay 2006	Difference	Pct Chg
County	44	42	-2	-3.8%
School	2,109	3,250	1,141	54.1%
City/Town	120	120	0	0.0%
Special Dist	0	0	0	0.0%
<b>Total</b>	<b>2,272</b>	<b>3,412</b>	<b>1,140</b>	<b>50.2%</b>

**Tax Rates**

	Pay 2005	Pay 2006	Pay 2005	Pay 2006
	NTC	NTC	MV	MV
County	61.50	58.16	0.010	0.008
School	28.32	25.43	0.500	0.657
City/Town	46.02	44.28	0.028	0.024
Special Dist	1.12	0.95	0.000	0.000
<b>Total</b>	<b>136.96</b>	<b>128.81</b>	<b>0.539</b>	<b>0.690</b>

**Tax Base**

	Pay 2005	Pay 2006	Difference	Pct Chg
Tax Capacity:	50,491	58,856	8,365	16.6%
TIF Value	2,258	2,524	266	11.8%
FD Contribution:	0	0	0	0.0%
<b>Taxable Value:</b>	<b>48,233</b>	<b>56,332</b>	<b>8,099</b>	<b>16.8%</b>
FD Distribution:	0	0	0	0.0%

**Homestead Property Tax Examples**

	Pay 2005	Pay 2006	Difference	Pct Chg
Low Value:	88,100	100,500	961	12.6%
Average Value:	132,200	150,700	1,628	11.1%
High Value:	176,200	200,900	2,294	10.5%

**Estimated Property Taxes Payable in 2006 Using Final Values and Levies  
Compared to Final Property Taxes Payable in 2005**

**East Central towns**

	Market Value				Tax Capacity				Net Tax			
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg
<b>Res Homestead</b>	4,500,162	4,950,782	450,620	10.0%	44,982	49,496	4,514	10.0%	45,368	48,503	3,136	6.9%
<b>Res Nonhomestd</b>	399,427	441,636	42,209	10.6%	4,218	4,651	433	10.3%	4,852	5,049	198	4.1%
<b>Apartments</b>	3,781	4,019	238	6.3%	47	50	3	6.3%	50	51	1	2.3%
<b>Seasonal Rec</b>	1,164,151	1,358,067	193,915	16.7%	11,673	13,569	1,895	16.2%	15,247	15,268	22	0.1%
<b>New Construction</b>	0	275,090	275,090	0.0%	0	2,740	2,740	0.0%	0	2,801	2,801	0.0%
<b>C/I First tier</b>	84,438	88,908	4,470	5.3%	1,267	1,334	67	5.3%	2,066	2,098	31	1.5%
<b>C/I Second tier</b>	58,604	63,620	5,016	8.6%	1,172	1,272	100	8.6%	1,903	1,982	80	4.2%
<b>Public Utility</b>	164,985	166,336	1,351	0.8%	3,284	3,314	30	0.9%	5,552	5,378	-174	-3.1%
<b>Ag hstd: House</b>	1,021,090	1,122,032	100,943	9.9%	10,205	11,214	1,009	9.9%	9,542	10,124	582	6.1%
<b>Ag hstd: Land</b>	948,428	1,060,027	111,600	11.8%	5,260	5,906	646	12.3%	3,723	3,935	212	5.7%
<b>Ag Nonhomestd</b>	362,441	438,250	75,809	20.9%	3,624	4,383	758	20.9%	3,942	4,449	506	12.8%
<b>Total</b>	<b>8,707,508</b>	<b>9,968,769</b>	<b>1,261,261</b>	<b>14.5%</b>	<b>85,732</b>	<b>97,928</b>	<b>12,196</b>	<b>14.2%</b>	<b>92,244</b>	<b>99,639</b>	<b>7,395</b>	<b>8.0%</b>

**Tax Capacity Spread Levies**

	Pay 2005	Pay 2006	Difference	Pct Chg
<b>County</b>	53,478	57,683	4,206	7.9%
<b>School</b>	22,564	23,629	1,065	4.7%
<b>City/Town</b>	16,355	17,330	975	6.0%
<b>Special Dist</b>	787	826	40	5.1%
<b>Total</b>	<b>93,183</b>	<b>99,468</b>	<b>6,285</b>	<b>6.7%</b>

**Market Value Spread Levies**

	Pay 2005	Pay 2006	Difference	Pct Chg
	133	135	2	1.3%
	3,204	4,783	1,578	49.2%
	0	0	0	0.0%
	0	0	0	0.0%
<b>Total</b>	<b>3,338</b>	<b>4,917</b>	<b>1,580</b>	<b>47.3%</b>

**Tax Rates**

	Pay 2005	Pay 2006	Pay 2005	Pay 2006
	NTC	NTC	MV	MV
	62.46	58.97	0.021	0.019
	26.35	24.16	0.512	0.674
	19.10	17.72	0.000	0.000
	0.92	0.84	0.000	0.000
<b>Total</b>	<b>108.84</b>	<b>101.69</b>	<b>0.533</b>	<b>0.693</b>

**Tax Base**

	Pay 2005	Pay 2006	Difference	Pct Chg
<b>Tax Capacity:</b>	85,732	97,928	12,196	14.2%
<b>TIF Value</b>	85	86	1	1.5%
<b>FD Contribution:</b>	0	0	0	0.0%
<b>Taxable Value:</b>	<b>85,647</b>	<b>97,842</b>	<b>12,195</b>	<b>14.2%</b>
<b>FD Distribution:</b>	0	0	0	0.0%

**Homestead Property Tax Examples**

	Pay 2005	Pay 2006	Difference	Pct Chg
<b>Low Value:</b>	103,700	114,100	905	7.2%
<b>Average Value:</b>	155,500	171,100	1,543	6.3%
<b>High Value:</b>	207,300	228,100	2,181	6.0%

Estimated Property Taxes Payable in 2006 Using Final Values and Levies

Compared to Final Property Taxes Payable in 2005

Central Minnesota cities

	Market Value				Tax Capacity				Net Tax			
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg
Res Homestead	9,822,179	10,660,534	838,355	8.5%	98,198	106,595	8,397	8.6%	105,865	117,524	11,659	11.0%
Res Nonhomestd	871,885	1,039,946	168,061	19.3%	9,416	11,202	1,786	19.0%	11,436	13,542	2,106	18.4%
Apartments	813,491	875,815	62,324	7.7%	10,169	10,230	61	0.6%	12,325	12,379	55	0.4%
Seasonal Rec	65,740	77,983	12,243	18.6%	708	838	130	18.3%	942	1,015	73	7.8%
New Construction	0	816,205	816,205	0.0%	0	9,221	9,221	0.0%	0	11,554	11,554	0.0%
C/I First tier	605,569	623,412	17,843	2.9%	9,084	9,351	268	2.9%	15,753	16,129	376	2.4%
C/I Second tier	1,906,875	2,144,035	237,160	12.4%	38,138	42,881	4,743	12.4%	64,213	71,913	7,700	12.0%
Public Utility	1,004,820	1,001,724	-3,096	-0.3%	20,079	20,014	-65	-0.3%	26,452	25,814	-638	-2.4%
Ag hstd: House	128,968	133,128	4,160	3.2%	1,294	1,337	43	3.3%	1,372	1,465	94	6.8%
Ag hstd: Land	108,640	116,368	7,728	7.1%	611	660	49	8.0%	455	522	67	14.7%
Ag Nonhomestd	97,086	115,106	18,020	18.6%	971	1,151	180	18.6%	1,045	1,247	202	19.4%
	15,425,252	17,604,255	2,179,003	14.1%	188,666	213,480	24,814	13.2%	239,858	273,105	33,247	13.9%

Tax Capacity Spread Levies

	Pay 2005	Pay 2006	Difference	Pct Chg
County	77,963	85,566	7,603	9.8%
School	45,665	53,707	8,042	17.6%
City/Town	70,547	78,979	8,432	12.0%
Special Dist	4,258	4,068	-189	-4.4%
<b>Total</b>	<b>198,433</b>	<b>222,320</b>	<b>23,887</b>	<b>12.0%</b>

Market Value Spread Levies

	Pay 2005	Pay 2006	Difference	Pct Chg
County	0	0	0	0.0%
School	15,075	19,067	3,992	26.5%
City/Town	431	428	-3	-0.7%
Special Dist	0	0	0	0.0%
<b>Total</b>	<b>15,506</b>	<b>19,495</b>	<b>3,989</b>	<b>25.7%</b>

Tax Rates

	Pay 2005	Pay 2006	Pay 2005	Pay 2006
	NTC	NTC	MV	MV
County	43.82	42.55	0.000	0.000
School	25.67	26.71	0.994	1.104
City/Town	39.65	39.27	0.028	0.025
Special Dist	2.39	2.02	0.000	0.000
<b>Total</b>	<b>111.53</b>	<b>110.55</b>	<b>1.022</b>	<b>1.128</b>

Tax Base

	Pay 2005	Pay 2006	Difference	Pct Chg
Tax Capacity:	188,666	213,480	24,814	13.2%
TIF Value	10,745	12,383	1,638	15.2%
FD Contribution:	0	0	0	0.0%
<b>Taxable Value:</b>	<b>177,921</b>	<b>201,097</b>	<b>23,176</b>	<b>13.0%</b>
FD Distribution:	0	0	0	0.0%

Homestead Property Tax Examples

	Pay 2005	Pay 2006	Difference	Pct Chg
Low Value:	104,600	113,500	995	11.8%
Average Value:	156,800	170,200	1,678	10.5%
High Value:	209,000	226,900	2,360	10.0%

Estimated Property Taxes Payable in 2006 Using Final Values and Levies

Compared to Final Property Taxes Payable in 2005

Central Minnesota towns

	Market Value				Tax Capacity				Net Tax			
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg
Res Homestead	5,520,828	6,092,699	571,870	10.4%	55,236	60,995	5,759	10.4%	48,927	54,538	5,611	11.5%
Res Nonhomestd	387,689	459,684	71,996	18.6%	4,141	4,896	755	18.2%	4,138	4,795	657	15.9%
Apartments	3,651	3,954	303	8.3%	46	49	4	8.3%	44	47	2	4.9%
Seasonal Rec	669,056	794,775	125,719	18.8%	6,744	7,984	1,241	18.4%	7,919	8,076	157	2.0%
New Construction	0	279,236	279,236	0.0%	0	2,808	2,808	0.0%	0	2,701	2,701	0.0%
C/I First tier	127,304	135,028	7,724	6.1%	1,910	2,025	116	6.1%	2,828	2,950	122	4.3%
C/I Second tier	122,872	142,691	19,819	16.1%	2,457	2,854	396	16.1%	3,530	4,014	485	13.7%
Public Utility	156,496	165,803	9,306	5.9%	3,112	3,296	184	5.9%	4,616	4,850	234	5.1%
Ag hstd: House	1,234,835	1,344,189	109,353	8.9%	12,348	13,447	1,099	8.9%	10,366	11,450	1,083	10.5%
Ag hstd: Land	1,474,408	1,584,016	109,609	7.4%	8,350	9,037	687	8.2%	5,949	6,286	337	5.7%
Ag Nonhomestd	342,310	395,114	52,804	15.4%	3,423	3,951	528	15.4%	3,228	3,540	312	9.7%
<b>Total</b>	<b>10,039,449</b>	<b>11,397,189</b>	<b>1,357,740</b>	<b>13.5%</b>	<b>97,766</b>	<b>111,342</b>	<b>13,576</b>	<b>13.9%</b>	<b>91,545</b>	<b>103,247</b>	<b>11,702</b>	<b>12.8%</b>

Tax Capacity Spread Levies

	Pay 2005	Pay 2006	Difference	Pct Chg
County	43,068	47,896	4,829	11.2%
School	26,389	29,025	2,636	10.0%
City/Town	18,744	20,280	1,537	8.2%
Special Dist	1,637	1,355	-282	-17.2%
<b>Total</b>	<b>89,838</b>	<b>98,557</b>	<b>8,720</b>	<b>9.7%</b>

Market Value Spread Levies

	Pay 2005	Pay 2006	Difference	Pct Chg
County	0	0	0	0.0%
School	5,634	8,297	2,664	47.3%
City/Town	41	41	0	0.0%
Special Dist	0	0	0	0.0%
<b>Total</b>	<b>5,675</b>	<b>8,338</b>	<b>2,664</b>	<b>46.9%</b>

Tax Rates

	Pay 2005	Pay 2006	Pay 2005	Pay 2006
	NTC	NTC	MV	MV
County	44.17	43.10	0.000	0.000
School	27.06	26.12	0.743	0.962
City/Town	19.22	18.25	0.005	0.005
Special Dist	1.68	1.22	0.000	0.000
<b>Total</b>	<b>92.13</b>	<b>88.70</b>	<b>0.748</b>	<b>0.967</b>

Tax Base

	Pay 2005	Pay 2006	Difference	Pct Chg
Tax Capacity:	97,766	111,342	13,576	13.9%
TIF Value	230	198	-32	-14.0%
FD Contribution:	0	0	0	0.0%
<b>Taxable Value:</b>	<b>97,536</b>	<b>111,145</b>	<b>13,609</b>	<b>14.0%</b>
FD Distribution:	0	0	0	0.0%

Homestead Property Tax Examples

	Pay 2005	Pay 2006	Difference	Pct Chg
Low Value:	128,700	142,000	1,026	12.4%
Average Value:	193,000	213,000	1,724	11.1%
High Value:	257,200	283,900	2,421	10.5%

Estimated Property Taxes Payable in 2006 Using Final Values and Levies

Compared to Final Property Taxes Payable in 2005

Southwest cities

	Market Value				Tax Capacity				Net Tax			
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg
Res Homestead	4,264,399	4,527,994	263,594	6.2%	42,599	45,230	2,630	6.2%	54,192	57,864	3,672	6.8%
Res Nonhomestd	362,509	403,926	41,417	11.4%	3,813	4,232	419	11.0%	5,915	6,506	591	10.0%
Apartments	285,407	308,728	23,321	8.2%	3,568	3,541	-26	-0.7%	5,289	5,240	-49	-0.9%
Seasonal Rec	16,496	19,490	2,994	18.2%	178	210	31	17.5%	329	340	12	3.5%
New Construction	0	166,586	166,586	0.0%	0	2,047	2,047	0.0%	0	3,206	3,206	0.0%
C/I First tier	521,149	529,450	8,301	1.6%	7,817	7,942	125	1.6%	15,883	15,948	66	0.4%
C/I Second tier	716,190	752,882	36,691	5.1%	14,324	15,058	734	5.1%	27,871	28,686	815	2.9%
Public Utility	78,328	79,186	859	1.1%	1,550	1,565	15	1.0%	3,170	3,154	-16	-0.5%
Ag hstd: House	19,238	19,710	472	2.5%	192	197	5	2.5%	253	262	9	3.8%
Ag hstd: Land	39,863	45,445	5,582	14.0%	257	299	42	16.4%	332	389	58	17.4%
Ag Nonhomestd	46,635	50,125	3,491	7.5%	466	501	35	7.5%	718	743	26	3.6%
	6,350,213	6,903,522	553,309	8.7%	74,765	80,822	6,057	8.1%	113,950	122,340	8,390	7.4%

Tax Capacity Spread Levies

	Pay 2005	Pay 2006	Difference	Pct Chg
County	41,537	43,235	1,698	4.1%
School	14,158	15,116	958	6.8%
City/Town	44,553	47,183	2,630	5.9%
Special Dist	1,151	1,349	199	17.3%
<b>Total</b>	<b>101,399</b>	<b>106,883</b>	<b>5,484</b>	<b>5.4%</b>

Market Value Spread Levies

	Pay 2005	Pay 2006	Difference	Pct Chg
County	223	169	-54	-24.4%
School	6,981	9,299	2,319	33.2%
City/Town	222	218	-4	-1.9%
Special Dist	0	0	0	0.0%
<b>Total</b>	<b>7,426</b>	<b>9,686</b>	<b>2,260</b>	<b>30.4%</b>

Tax Rates

	Pay 2005	Pay 2006	Pay 2005	Pay 2006
	NTC	NTC	MV	MV
County	58.35	56.11	0.036	0.025
School	19.89	19.62	1.117	1.373
City/Town	62.59	61.24	0.036	0.032
Special Dist	1.62	1.75	0.000	0.000
<b>Total</b>	<b>142.44</b>	<b>138.72</b>	<b>1.189</b>	<b>1.430</b>

Tax Base

	Pay 2005	Pay 2006	Difference	Pct Chg
Tax Capacity:	74,765	80,822	6,057	8.1%
TIF Value	3,578	3,772	195	5.4%
FD Contribution:	0	0	0	0.0%
<b>Taxable Value:</b>	<b>71,187</b>	<b>77,050</b>	<b>5,862</b>	<b>8.2%</b>
FD Distribution:	0	0	0	0.0%

Homestead Property Tax Examples

	Pay 2005	Pay 2006	Difference	Pct Chg
Low Value:	52,000	55,200	594	4.9%
Average Value:	77,900	82,700	900	7.5%
High Value:	103,800	110,300	1,323	6.9%

Estimated Property Taxes Payab 2006 Using Final Values and Levies

Compared to Final Property Taxes Payable in 2005

Southwest towns

	Market Value				Tax Capacity				Net Tax			
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg
Res Homestead	2,185,880	2,459,624	273,743	12.5%	21,874	24,626	2,753	12.6%	20,280	22,685	2,405	11.9%
Res Nonhomestd	259,689	270,858	11,169	4.3%	2,683	2,799	116	4.3%	2,921	2,977	56	1.9%
Apartments	3,424	3,643	219	6.4%	43	46	3	6.4%	41	43	2	4.6%
Seasonal Rec	425,251	501,409	76,158	17.9%	4,275	5,012	737	17.2%	5,760	5,818	58	1.0%
New Construction	0	165,103	165,103	0.0%	0	1,557	1,557	0.0%	0	1,502	1,502	0.0%
C/I First tier	96,314	101,053	4,739	4.9%	1,445	1,516	71	4.9%	2,252	2,316	64	2.8%
C/I Second tier	128,384	131,585	3,201	2.5%	2,568	2,632	64	2.5%	3,839	3,814	-25	-0.6%
Public Utility	332,284	333,519	1,235	0.4%	6,609	6,629	20	0.3%	9,559	9,442	-117	-1.2%
Ag hstd: House	1,210,535	1,311,302	100,767	8.3%	12,098	13,104	1,006	8.3%	9,288	10,153	864	9.3%
Ag hstd: Land	7,482,926	8,430,417	947,491	12.7%	47,613	55,329	7,716	16.2%	38,687	43,675	4,987	12.9%
Ag Nonhomestd	3,629,532	4,166,853	537,321	14.8%	36,295	41,669	5,373	14.8%	32,920	36,120	3,201	9.7%
	15,754,218	17,875,366	2,121,148	13.5%	135,503	154,918	19,416	14.3%	125,546	138,544	12,998	10.4%

Tax Capacity Spread Levies

	Pay 2005	Pay 2006	Difference	Pct Chg
County	80,387	87,306	6,919	8.6%
School	23,906	27,439	3,533	14.8%
City/Town	19,316	20,001	685	3.5%
Special Dist	2,079	2,304	225	10.8%
<b>Total</b>	<b>125,688</b>	<b>137,051</b>	<b>11,363</b>	<b>9.0%</b>

Market Value Spread Levies

	Pay 2005	Pay 2006	Difference	Pct Chg
County	84	66	-18	-21.3%
School	5,007	6,475	1,468	29.3%
City/Town	0	0	0	0.0%
Special Dist	0	0	0	0.0%
<b>Total</b>	<b>5,091</b>	<b>6,541</b>	<b>1,450</b>	<b>28.5%</b>

Tax Rates

	Pay 2005	Pay 2006	Pay 2005	Pay 2006
	NTC	NTC	MV	MV
County	59.49	56.50	0.020	0.014
School	17.69	17.76	1.184	1.369
City/Town	14.29	12.94	0.000	0.000
Special Dist	1.54	1.49	0.000	0.000
<b>Total</b>	<b>93.01</b>	<b>88.69</b>	<b>1.204</b>	<b>1.383</b>

Tax Base

	Pay 2005	Pay 2006	Difference	Pct Chg
Tax Capacity:	135,503	154,918	19,416	14.3%
TIF Value	366	383	17	4.7%
FD Contribution:	0	0	0	0.0%
<b>Taxable Value:</b>	<b>135,136</b>	<b>154,535</b>	<b>19,399</b>	<b>14.4%</b>
FD Distribution:	0	0	0	0.0%

Homestead Property Tax Examples

	Pay 2005	Pay 2006	Difference	Pct Chg
Low Value:	80,700	90,900	548	17.0%
Average Value:	121,100	136,200	1,009	13.7%
High Value:	161,400	181,600	1,468	12.6%

Estimated Property Taxes Payable in 2006 Using Final Values and Levies

Compared to Final Property Taxes Payable in 2005

South Central cities

	Market Value				Tax Capacity				Net Tax			
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg
Res Homestead	4,745,871	5,055,183	309,312	6.5%	47,428	50,518	3,090	6.5%	49,666	54,937	5,271	10.6%
Res Nonhomestead	408,830	457,375	48,544	11.9%	4,376	4,872	495	11.3%	5,396	6,079	683	12.7%
Apartments	357,176	433,652	76,475	21.4%	4,465	5,079	615	13.8%	5,053	5,803	750	14.8%
Seasonal Rec	16,227	23,844	7,617	46.9%	166	234	68	40.9%	263	329	66	25.0%
New Construction	0	251,023	251,023	0.0%	0	2,870	2,870	0.0%	0	3,579	3,579	0.0%
C/I First tier	420,383	424,396	4,013	1.0%	6,306	6,366	60	1.0%	11,112	11,269	156	1.4%
C/I Second tier	912,401	931,344	18,944	2.1%	18,248	18,627	379	2.1%	29,524	30,256	732	2.5%
Public Utility	94,557	95,452	895	0.9%	1,886	1,903	18	0.9%	2,960	2,989	29	1.0%
Ag hstd: House	12,297	13,077	781	6.3%	123	130	8	6.4%	148	159	11	7.7%
Ag hstd: Land	23,137	25,018	1,882	8.1%	148	163	15	10.4%	166	181	15	9.2%
Ag Nonhomestead	32,186	37,770	5,584	17.3%	322	378	56	17.3%	389	444	55	14.1%
	7,023,064	7,748,133	725,069	10.3%	83,466	91,140	7,674	9.2%	104,678	116,025	11,347	10.8%

	Tax Capacity Spread Levies			
	Pay 2005	Pay 2006	Difference	Pct Chg
County	38,255	40,336	2,081	5.4%
School	11,507	14,000	2,493	21.7%
City/Town	39,672	42,818	3,146	7.9%
Special Dist	494	528	34	6.9%
<b>Total</b>	<b>89,928</b>	<b>97,683</b>	<b>7,755</b>	<b>8.6%</b>

	Market Value Spread Levies			
	Pay 2005	Pay 2006	Difference	Pct Chg
	0	0	0	0.0%
	6,650	9,321	2,671	40.2%
	204	204	1	0.3%
	0	0	0	0.0%
	6,854	9,526	2,672	39.0%

	Pay 2005		Pay 2006	
	NTC	MV	NTC	MV
	48.43	0.000	46.80	0.000
	14.57	0.957	16.24	1.219
	50.22	0.029	49.68	0.027
	0.63	0.000	0.61	0.000
	113.84	0.986	113.34	1.246

	Tax Base			
	Pay 2005	Pay 2006	Difference	Pct Chg
Tax Capacity:	83,466	91,140	7,674	9.2%
TIF Value	4,473	4,953	481	10.7%
FD Contribution:	0	0	0	0.0%
<b>Taxable Value:</b>	<b>78,994</b>	<b>86,187</b>	<b>7,193</b>	<b>9.1%</b>
FD Distribution:	0	0	0	0.0%

	Pay 2005		Pay 2006	
	Value	Levy	Value	Levy
Low Value:	70,200	588	74,800	642
Average Value:	105,300	1,025	112,200	1,140
High Value:	140,400	1,491	149,500	1,643

## Estimated Property Taxes Payable in 2006 Using Final Values and Levies

### Compared to Final Property Taxes Payable in 2005

#### South Central towns

	Market Value				Tax Capacity				Net Tax			
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg
Res Homestead	1,908,509	2,102,417	193,908	10.2%	19,090	21,036	1,947	10.2%	14,287	16,656	2,368	16.6%
Res Nonhomestd	195,144	214,680	19,536	10.0%	2,009	2,210	201	10.0%	1,794	2,032	238	13.3%
Apartments	3,157	3,862	705	22.3%	39	48	9	22.3%	37	46	9	25.4%
Seasonal Rec	107,692	140,309	32,618	30.3%	1,085	1,408	323	29.8%	1,107	1,227	120	10.8%
New Construction	0	92,968	92,968	0.0%	0	887	887	0.0%	0	741	741	0.0%
C/I First tier	59,008	60,215	1,206	2.0%	885	903	18	2.0%	1,203	1,235	32	2.7%
C/I Second tier	71,776	76,138	4,362	6.1%	1,436	1,523	87	6.1%	1,914	2,038	124	6.5%
Public Utility	248,781	244,078	-4,703	-1.9%	4,957	4,862	-95	-1.9%	6,495	6,405	-89	-1.4%
Ag hstd: House	943,135	1,029,023	85,888	9.1%	9,431	10,289	858	9.1%	6,409	7,430	1,021	15.9%
Ag hstd: Land	4,601,227	5,166,276	565,049	12.3%	29,910	34,551	4,641	15.5%	22,013	25,169	3,156	14.3%
Ag Nonhomestd	1,922,098	2,138,156	216,059	11.2%	19,221	21,382	2,161	11.2%	15,426	16,694	1,269	8.2%
<b>Total</b>	<b>10,060,526</b>	<b>11,268,121</b>	<b>1,207,595</b>	<b>12.0%</b>	<b>88,063</b>	<b>99,099</b>	<b>11,036</b>	<b>12.5%</b>	<b>70,684</b>	<b>79,673</b>	<b>8,989</b>	<b>12.7%</b>

#### Tax Capacity Spread Levies

	Pay 2005	Pay 2006	Difference	Pct Chg
County	45,407	49,602	4,195	9.2%
School	13,804	16,738	2,934	21.3%
City/Town	11,418	11,613	196	1.7%
Special Dist	637	619	-18	-2.8%
<b>Total</b>	<b>71,265</b>	<b>78,572</b>	<b>7,307</b>	<b>10.3%</b>

#### Market Value Spread Levies

	Pay 2005	Pay 2006	Difference	Pct Chg
County	0	0	0	0.0%
School	3,278	4,823	1,545	47.1%
City/Town	0	0	0	0.0%
Special Dist	0	0	0	0.0%
<b>Total</b>	<b>3,278</b>	<b>4,823</b>	<b>1,545</b>	<b>47.1%</b>

#### Tax Rates

	Pay 2005	Pay 2006	Pay 2005	Pay 2006
	NTC	NTC	MV	MV
County	51.58	50.07	0.000	0.000
School	15.68	16.90	0.954	1.268
City/Town	12.97	11.72	0.000	0.000
Special Dist	0.72	0.62	0.000	0.000
<b>Total</b>	<b>80.96</b>	<b>79.32</b>	<b>0.954</b>	<b>1.268</b>

#### Tax Base

	Pay 2005	Pay 2006	Difference	Pct Chg
Tax Capacity:	88,063	99,099	11,036	12.5%
TIF Value	35	37	1	3.6%
FD Contribution:	0	0	0	0.0%
<b>Taxable Value:</b>	<b>88,027</b>	<b>99,062</b>	<b>11,035</b>	<b>12.5%</b>
<b>FD Distribution:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

#### Homestead Property Tax Examples

	Pay 2005	Pay 2006	Difference	Pct Chg		
<b>Low Value:</b>	91,700	101,000	540	648	108	19.9%
<b>Average Value:</b>	137,500	151,400	996	1,157	161	16.2%
<b>High Value:</b>	183,200	201,800	1,450	1,666	215	14.8%

Estimated Property Taxes Payable in 2006 Using Final Values and Levies

Compared to Final Property Taxes Payable in 2005

Olmsted County

	Market Value				Tax Capacity				Net Tax			
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg
Res Homestead	6,078,508	6,311,514	233,006	3.8%	60,908	63,280	2,371	3.9%	67,353	70,601	3,249	4.8%
Res Nonhomestd	578,208	613,406	35,198	6.1%	6,175	6,501	326	5.3%	7,696	8,098	402	5.2%
Apartments	352,534	398,977	46,444	13.2%	4,407	4,664	257	5.8%	5,575	5,890	315	5.6%
Seasonal Rec	8,280	9,274	994	12.0%	98	110	13	12.8%	133	145	12	9.2%
New Construction	0	400,993	400,993	0.0%	0	4,411	4,411	0.0%	0	5,653	5,653	0.0%
C/I First tier	234,845	240,171	5,326	2.3%	3,523	3,603	80	2.3%	6,135	6,261	126	2.1%
C/I Second tier	1,315,105	1,404,524	89,419	6.8%	26,302	28,090	1,788	6.8%	45,517	48,402	2,885	6.3%
Public Utility	56,268	53,842	-2,425	-4.3%	1,121	1,072	-48	-4.3%	1,873	1,787	-86	-4.6%
Ag hstd: House	312,577	342,881	30,304	9.7%	3,140	3,451	311	9.9%	2,909	3,232	323	11.1%
Ag hstd: Land	517,299	593,624	76,326	14.8%	3,186	3,744	558	17.5%	2,683	3,141	458	17.1%
Ag Nonhomestd	162,584	190,149	27,566	17.0%	1,626	1,901	276	17.0%	1,614	1,845	230	14.3%
	9,616,207	10,559,358	943,151	9.8%	110,485	120,828	10,343	9.4%	141,488	155,055	13,567	9.6%

Tax Capacity Spread Levies

	Pay 2005	Pay 2006	Difference	Pct Chg
County	57,072	61,223	4,152	7.3%
School	28,038	30,198	2,160	7.7%
City/Town	39,716	43,151	3,435	8.6%
Special Dist	0	0	0	0.0%
<b>Total</b>	<b>124,826</b>	<b>134,573</b>	<b>9,747</b>	<b>7.8%</b>

Market Value Spread Levies

	Pay 2005	Pay 2006	Difference	Pct Chg
County	0	0	0	0.0%
School	8,708	10,832	2,124	24.4%
City/Town	0	0	0	0.0%
Special Dist	0	0	0	0.0%
<b>Total</b>	<b>8,708</b>	<b>10,832</b>	<b>2,124</b>	<b>24.4%</b>

Tax Rates

	Pay 2005	Pay 2006	Pay 2005	Pay 2006
	NTC	NTC	MV	MV
County	52.32	51.33	0.000	0.000
School	25.70	25.32	0.975	1.111
City/Town	36.41	36.18	0.000	0.000
Special Dist	0.00	0.00	0.000	0.000
<b>Total</b>	<b>114.42</b>	<b>112.84</b>	<b>0.975</b>	<b>1.111</b>

Tax Base

	Pay 2005	Pay 2006	Difference	Pct Chg
Tax Capacity:	110,485	120,828	10,343	9.4%
TIF Value	1,395	1,565	171	12.2%
FD Contribution:	0	0	0	0.0%
<b>Taxable Value:</b>	<b>109,090</b>	<b>119,262</b>	<b>10,172</b>	<b>9.3%</b>
FD Distribution:	0	0	0	0.0%

Homestead Property Tax Examples

	Pay 2005	Pay 2006	Difference	Pct Chg
Low Value:	107,300	111,400	4,100	3.8%
Average Value:	160,800	167,000	6,200	3.9%
High Value:	214,400	222,600	8,200	3.8%

Estimated Property Taxes Payable in 2006 Using Final Values and Levies  
Compared to Final Property Taxes Payable in 2005

Southeast cities

	Market Value				Tax Capacity				Net Tax			
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg
Res Homestead	8,369,355	8,950,127	580,772	6.9%	83,640	89,457	5,817	7.0%	88,056	95,908	7,852	8.9%
Res Nonhomestd	677,093	746,407	69,314	10.2%	7,268	7,996	729	10.0%	9,006	9,878	872	9.7%
Apartments	447,248	499,517	52,269	11.7%	5,591	5,752	162	2.9%	6,679	6,871	192	2.9%
Seasonal Rec	43,258	54,224	10,965	25.3%	462	575	114	24.6%	663	745	82	12.4%
New Construction	0	397,771	397,771	0.0%	0	4,661	4,661	0.0%	0	5,943	5,943	0.0%
C/I First tier	659,906	677,646	17,740	2.7%	9,899	10,165	266	2.7%	17,267	17,566	298	1.7%
C/I Second tier	1,143,619	1,290,186	146,567	12.8%	22,872	25,804	2,931	12.8%	39,030	42,926	3,897	10.0%
Public Utility	489,889	551,314	61,426	12.5%	9,783	11,011	1,228	12.6%	15,525	16,152	627	4.0%
Ag hstd: House	34,306	36,045	1,738	5.1%	343	361	17	5.1%	369	396	26	7.1%
Ag hstd: Land	61,836	68,130	6,294	10.2%	383	424	40	10.5%	383	410	27	7.0%
Ag Nonhomestd	50,120	58,151	8,031	16.0%	501	582	80	16.0%	585	645	60	10.3%
	11,976,630	13,329,517	1,352,887	11.3%	140,741	156,788	16,046	11.4%	177,564	197,441	19,877	11.2%

Tax Capacity Spread Levies

	Pay 2005	Pay 2006	Difference	Pct Chg
County	62,669	65,841	3,172	5.1%
School	29,753	30,752	998	3.4%
City/Town	59,993	65,741	5,748	9.6%
Special Dist	2,078	2,358	279	13.4%
<b>Total</b>	<b>154,494</b>	<b>164,692</b>	<b>10,198</b>	<b>6.6%</b>

Market Value Spread Levies

	Pay 2005	Pay 2006	Difference	Pct Chg
County	0	0	0	0.0%
School	12,859	20,276	7,417	57.7%
City/Town	300	298	-2	-0.6%
Special Dist	0	0	0	0.0%
<b>Total</b>	<b>13,159</b>	<b>20,574</b>	<b>7,415</b>	<b>56.4%</b>

Tax Rates

	Pay 2005	Pay 2006	Pay 2005	Pay 2006
	NTC	NTC	MV	MV
County	46.72	43.88	0.000	0.000
School	22.18	20.49	1.087	1.544
City/Town	44.72	43.81	0.025	0.023
Special Dist	1.55	1.57	0.000	0.000
<b>Total</b>	<b>115.17</b>	<b>109.76</b>	<b>1.112</b>	<b>1.567</b>

Tax Base

	Pay 2005	Pay 2006	Difference	Pct Chg
Tax Capacity:	140,741	156,788	16,046	11.4%
TIF Value	6,602	6,737	135	2.0%
FD Contribution:	0	0	0	0.0%
<b>Taxable Value:</b>	<b>134,139</b>	<b>150,051</b>	<b>15,912</b>	<b>11.9%</b>
FD Distribution:	0	0	0	0.0%

Homestead Property Tax Examples

	Pay 2005	Pay 2006	Difference	Pct Chg		
Low Value:	80,300	85,900	714	782	68	9.6%
Average Value:	120,500	128,800	1,258	1,359	101	8.0%
High Value:	160,600	171,700	1,800	1,936	135	7.5%

Estimated Property Taxes Payable in 2006 Using Final Values and Levies

Compared to Final Property Taxes Payable in 2005

Southeast towns

	Market Value				Tax Capacity				Net Tax			
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg
Res Homestead	3,329,703	3,651,406	321,703	9.7%	33,316	36,551	3,235	9.7%	27,479	30,660	3,181	11.6%
Res Nonhomestd	305,557	342,379	36,822	12.1%	3,179	3,559	381	12.0%	3,063	3,408	345	11.3%
Apartments	2,126	2,490	364	17.1%	27	31	5	17.1%	27	30	3	12.4%
Seasonal Rec	155,227	171,641	16,414	10.6%	1,575	1,729	155	9.8%	1,729	1,648	-80	-4.6%
New Construction	0	194,186	194,186	0.0%	0	1,838	1,838	0.0%	0	1,581	1,581	0.0%
C/I First tier	78,807	80,862	2,054	2.6%	1,182	1,213	31	2.6%	1,752	1,767	15	0.8%
C/I Second tier	55,626	58,537	2,910	5.2%	1,113	1,171	58	5.2%	1,612	1,660	48	3.0%
Public Utility	243,213	246,236	3,024	1.2%	4,846	4,905	59	1.2%	7,029	7,019	-10	-0.1%
Ag hstd: House	1,450,303	1,599,871	149,568	10.3%	14,517	16,019	1,502	10.3%	11,398	12,716	1,318	11.6%
Ag hstd: Land	4,849,960	5,423,190	573,230	11.8%	30,615	35,112	4,497	14.7%	24,077	26,519	2,442	10.1%
Ag Nonhomestd	1,535,254	1,771,413	236,159	15.4%	15,353	17,714	2,362	15.4%	13,721	14,965	1,244	9.1%
	12,005,776	13,542,211	1,536,436	12.8%	105,721	119,844	14,122	13.4%	91,887	101,973	10,086	11.0%

Tax Capacity Spread Levies

	Pay 2005	Pay 2006	Difference	Pct Chg
County	51,441	55,138	3,697	7.2%
School	22,800	24,258	1,458	6.4%
City/Town	18,687	19,479	792	4.2%
Special Dist	787	758	-29	-3.7%
<b>Total</b>	<b>93,716</b>	<b>99,633</b>	<b>5,917</b>	<b>6.3%</b>

Market Value Spread Levies

	Pay 2005	Pay 2006	Difference	Pct Chg
County	0	0	0	0.0%
School	5,241	8,534	3,292	62.8%
City/Town	0	0	0	0.0%
Special Dist	0	0	0	0.0%
<b>Total</b>	<b>5,241</b>	<b>8,534</b>	<b>3,292</b>	<b>62.8%</b>

Tax Rates

	Pay 2005	Pay 2006	Pay 2005	Pay 2006
	NTC	NTC	MV	MV
County	48.69	46.04	0.000	0.000
School	21.58	20.25	0.956	1.388
City/Town	17.69	16.26	0.000	0.000
Special Dist	0.75	0.63	0.000	0.000
<b>Total</b>	<b>88.71</b>	<b>83.19</b>	<b>0.956</b>	<b>1.388</b>

Tax Base

	Pay 2005	Pay 2006	Difference	Pct Chg
Tax Capacity:	105,721	119,844	14,122	13.4%
TIF Value	77	77	0	0.0%
FD Contribution:	0	0	0	0.0%
<b>Taxable Value:</b>	<b>105,644</b>	<b>119,767</b>	<b>14,122</b>	<b>13.4%</b>
FD Distribution:	0	0	0	0.0%

Homestead Property Tax Examples

	Pay 2005	Pay 2006	Difference	Pct Chg		
Low Value:	105,000	115,100	754	848	94	12.5%
Average Value:	157,400	172,600	1,316	1,458	142	10.8%
High Value:	209,800	230,100	1,878	2,068	190	10.1%

Estimated Property Taxes Payable in 2006 Using Final Values and Levies

Compared to Final Property Taxes Payable in 2005

Anoka County

	Market Value				Tax Capacity				Net Tax			
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg
Res Homestead	17,921,249	19,863,848	1,942,599	10.8%	179,292	198,806	19,514	10.9%	176,082	198,494	22,412	12.7%
Res Nonhomestead	1,133,773	1,199,388	65,615	5.8%	12,357	13,069	712	5.8%	13,300	14,024	725	5.4%
Apartments	898,788	944,970	46,182	5.1%	11,235	11,070	-164	-1.5%	12,093	11,757	-336	-2.8%
Seasonal Rec	63,181	71,336	8,155	12.9%	757	855	99	13.0%	825	857	32	3.8%
New Construction	0	788,447	788,447	0.0%	0	9,113	9,113	0.0%	0	10,332	10,332	0.0%
C/I First tier	430,456	429,999	-457	-0.1%	6,457	6,450	-7	-0.1%	10,800	10,609	-192	-1.8%
C/I Second tier	2,682,514	2,853,365	170,851	6.4%	53,650	57,067	3,417	6.4%	87,944	92,127	4,183	4.8%
Public Utility	213,072	217,933	4,861	2.3%	4,259	4,356	97	2.3%	6,986	7,003	17	0.2%
Ag hstd: House	113,966	122,240	8,274	7.3%	1,142	1,226	84	7.3%	1,029	1,128	99	9.6%
Ag hstd: Land	79,352	91,572	12,220	15.4%	472	559	87	18.4%	300	362	62	20.7%
Ag Nonhomestead	63,737	71,211	7,474	11.7%	637	712	75	11.7%	592	646	53	9.0%
<b>Total</b>	<b>23,600,087</b>	<b>26,654,309</b>	<b>3,054,222</b>	<b>12.9%</b>	<b>270,258</b>	<b>303,283</b>	<b>33,025</b>	<b>12.2%</b>	<b>309,951</b>	<b>347,338</b>	<b>37,387</b>	<b>12.1%</b>

Tax Capacity Spread Levies

	Pay 2005	Pay 2006	Difference	Pct Chg
County	77,096	84,576	7,480	9.7%
School	50,315	57,120	6,805	13.5%
City/Town	79,131	88,184	9,053	11.4%
Special Dist	13,555	12,842	-713	-5.3%
<b>Total</b>	<b>220,097</b>	<b>242,722</b>	<b>22,625</b>	<b>10.3%</b>

Market Value Spread Levies

	Pay 2005	Pay 2006	Difference	Pct Chg
County	0	0	0	0.0%
School	29,609	38,481	8,872	30.0%
City/Town	722	872	150	20.8%
Special Dist	0	0	0	0.0%
<b>Total</b>	<b>30,331</b>	<b>39,353</b>	<b>9,022</b>	<b>29.7%</b>

Tax Rates

	Pay 2005	Pay 2006	Pay 2005	Pay 2006
	NTC	NTC	MV	MV
County	33.36	32.39	0.000	0.000
School	21.77	21.88	1.264	1.457
City/Town	34.24	33.77	0.031	0.033
Special Dist	5.87	4.92	0.000	0.000
<b>Total</b>	<b>95.24</b>	<b>92.96</b>	<b>1.295</b>	<b>1.490</b>

Tax Base

	Pay 2005	Pay 2006	Difference	Pct Chg
Tax Capacity:	270,258	303,283	33,025	12.2%
TIF Value	17,157	18,852	1,695	9.9%
FD Contribution:	21,998	23,314	1,316	6.0%
<b>Taxable Value:</b>	<b>231,103</b>	<b>261,117</b>	<b>30,014</b>	<b>13.0%</b>
FD Distribution:	33,871	34,877	1,006	3.0%

Homestead Property Tax Examples

	Pay 2005	Pay 2006	Difference	Pct Chg
Low Value:	129,900	144,000	1,150	14.0%
Average Value:	194,800	215,900	1,910	12.6%
High Value:	259,600	287,800	2,670	12.0%

Estimated Property Taxes Payable in 2006 Using Final Values and Levies

Compared to Final Property Taxes Payable in 2005

Washington County

	Market Value				Tax Capacity				Net Tax			
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg
Res Homestead	16,161,858	17,937,066	1,775,207	11.0%	162,613	180,993	18,380	11.3%	158,643	172,579	13,936	8.8%
Res Nonhomestd	1,308,856	1,512,465	203,609	15.6%	14,180	16,370	2,190	15.4%	14,438	16,093	1,655	11.5%
Apartments	585,127	586,219	1,092	0.2%	7,314	6,824	-490	-6.7%	7,774	7,037	-737	-9.5%
Seasonal Rec	119,553	128,577	9,024	7.5%	1,300	1,387	87	6.7%	1,413	1,278	-136	-9.6%
New Construction	0	714,872	714,872	0.0%	0	7,930	7,930	0.0%	0	8,351	8,351	0.0%
C/I First tier	251,475	255,197	3,722	1.5%	3,772	3,828	56	1.5%	6,211	6,144	-67	-1.1%
C/I Second tier	1,802,577	1,827,245	24,668	1.4%	36,052	36,545	493	1.4%	58,943	58,060	-883	-1.5%
Public Utility	259,709	270,185	10,476	4.0%	5,179	5,388	209	4.0%	7,859	7,943	83	1.1%
Ag hstd: House	272,582	298,924	26,342	9.7%	2,743	3,014	271	9.9%	2,306	2,479	173	7.5%
Ag hstd: Land	144,827	167,777	22,950	15.8%	809	951	142	17.6%	365	427	63	17.2%
Ag Nonhomestd	172,782	195,057	22,275	12.9%	1,728	1,951	223	12.9%	1,426	1,526	99	7.0%
	21,079,347	23,893,584	2,814,238	13.4%	235,690	265,180	29,490	12.5%	259,380	281,917	22,537	8.7%

Tax Capacity Spread Levies

	Pay 2005	Pay 2006	Difference	Pct Chg
County	60,768	64,683	3,915	6.4%
School	49,534	53,480	3,946	8.0%
City/Town	65,525	70,665	5,141	7.8%
Special Dist	11,429	12,882	1,453	12.7%
<b>Total</b>	<b>187,255</b>	<b>201,711</b>	<b>14,455</b>	<b>7.7%</b>

Market Value Spread Levies

	Pay 2005	Pay 2006	Difference	Pct Chg
County	0	0	0	0.0%
School	33,040	38,306	5,267	15.9%
City/Town	1,048	1,050	2	0.2%
Special Dist	0	0	0	0.0%
<b>Total</b>	<b>34,088</b>	<b>39,357</b>	<b>5,269</b>	<b>15.5%</b>

Tax Rates

	Pay 2005	Pay 2006	Pay 2005	Pay 2006
	NTC	NTC	MV	MV
County	28.43	26.82	0.000	0.000
School	23.17	22.17	1.598	1.637
City/Town	30.65	29.30	0.051	0.045
Special Dist	5.35	5.34	0.000	0.000
<b>Total</b>	<b>87.59</b>	<b>83.63</b>	<b>1.649</b>	<b>1.682</b>

Tax Base

	Pay 2005	Pay 2006	Difference	Pct Chg
Tax Capacity:	235,690	265,180	29,490	12.5%
TIF Value	6,721	7,286	565	8.4%
FD Contribution:	15,184	16,688	1,504	9.9%
<b>Taxable Value:</b>	<b>213,785</b>	<b>241,206</b>	<b>27,421</b>	<b>12.8%</b>
FD Distribution:	18,517	19,830	1,314	7.1%

Homestead Property Tax Examples

	Pay 2005	Pay 2006	Difference	Pct Chg
Low Value:	166,300	184,600	1,508	9.3%
Average Value:	249,300	276,700	2,447	8.5%
High Value:	332,400	368,900	3,387	8.2%

Estimated Property Taxes Payable in 2006 Using Final Values and Levies

Compared to Final Property Taxes Payable in 2005

Dakota County

	Market Value				Tax Capacity				Net Tax			
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg
Res Homestead	24,836,206	27,317,864	2,481,659	10.0%	248,844	274,076	25,232	10.1%	242,835	284,243	41,408	17.1%
Res Nonhomestd	1,562,771	1,771,463	208,692	13.4%	16,658	18,501	1,843	11.1%	17,503	20,201	2,698	15.4%
Apartments	1,593,414	1,663,308	69,894	4.4%	19,918	20,569	651	3.3%	20,366	21,474	1,108	5.4%
Seasonal Rec	35,149	38,227	3,078	8.8%	448	490	42	9.4%	424	462	38	9.1%
New Construction	0	1,130,638	1,130,638	0.0%	0	12,844	12,844	0.0%	0	14,867	14,867	0.0%
C/I First tier	464,534	467,923	3,389	0.7%	6,968	7,019	51	0.7%	11,469	11,488	19	0.2%
C/I Second tier	3,874,453	4,145,353	270,900	7.0%	77,489	82,907	5,418	7.0%	125,599	132,849	7,250	5.8%
Public Utility	480,324	491,446	11,122	2.3%	9,569	9,790	221	2.3%	14,792	14,941	149	1.0%
Ag hstd: House	213,003	226,989	13,986	6.6%	2,135	2,284	149	7.0%	1,720	1,932	212	12.3%
Ag hstd: Land	318,355	363,209	44,854	14.1%	2,009	2,359	350	17.4%	1,216	1,428	212	17.4%
Ag Nonhomestd	195,399	236,992	41,593	21.3%	1,954	2,370	416	21.3%	1,646	1,978	332	20.2%
	33,573,607	37,853,411	4,279,803	12.7%	385,990	433,207	47,217	12.2%	437,569	505,863	68,294	15.6%

Tax Capacity Spread Levies

Market Value Spread Levies

Tax Rates

	Tax Capacity Spread Levies				Market Value Spread Levies				Tax Rates			
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Pay 2005	Pay 2006
County	94,929	99,617	4,688	4.9%	2,201	2,200	-1	0.0%	NTC	NTC	MV	MV
School	79,438	95,805	16,367	20.6%	40,449	65,547	25,098	62.0%	28.16	26.29	0.067	0.059
City/Town	116,755	127,160	10,405	8.9%	2,459	2,631	172	7.0%	23.56	25.29	1.224	1.761
Special Dist	16,036	18,986	2,950	18.4%	0	0	0	0.0%	34.63	33.56	0.074	0.071
Total	307,159	341,568	34,410	11.2%	45,109	70,378	25,269	56.0%	4.76	5.01	0.000	0.000
									91.11	90.15	1.365	1.890

Tax Base

Homestead Property Tax Examples

	Tax Base				Homestead Property Tax Examples				
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	
Tax Capacity:	385,990	433,207	47,217	12.2%	Low Value:	151,300	166,500	1,349	18.1%
TIF Value	15,891	19,315	3,424	21.5%	Average Value:	226,900	249,600	2,209	16.5%
FD Contribution:	32,965	34,998	2,034	6.2%	High Value:	302,500	332,700	3,069	15.9%
Taxable Value:	337,134	378,894	41,760	12.4%					
FD Distribution:	35,423	37,752	2,329	6.6%					

Estimated Property Taxes Payable in 2006 Using Final Values and Levies

Compared to Final Property Taxes Payable in 2005

Carver and Scott Counties

	Market Value				Tax Capacity				Net Tax			
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg
Res Homestead	13,386,372	14,478,776	1,092,404	8.2%	134,562	145,881	11,319	8.4%	148,283	162,242	13,959	9.4%
Res Nonhomestd	1,010,496	1,109,554	99,058	9.8%	10,866	11,900	1,034	9.5%	12,346	13,603	1,257	10.2%
Apartments	317,131	348,954	31,824	10.0%	3,964	4,041	76	1.9%	4,607	4,686	79	1.7%
Seasonal Rec	48,326	51,083	2,757	5.7%	530	560	30	5.8%	644	633	-12	-1.8%
New Construction	0	1,018,661	1,018,661	0.0%	0	10,879	10,879	0.0%	0	12,777	12,777	0.0%
C/I First tier	299,974	307,990	8,017	2.7%	4,500	4,620	120	2.7%	7,697	7,853	156	2.0%
C/I Second tier	1,485,834	1,568,771	82,937	5.6%	29,717	31,375	1,659	5.6%	49,899	52,402	2,503	5.0%
Public Utility	144,593	154,401	9,808	6.8%	2,889	3,085	196	6.8%	4,594	4,856	262	5.7%
Ag hstd: House	427,845	449,543	21,699	5.1%	4,303	4,526	223	5.2%	3,366	3,779	414	12.3%
Ag hstd: Land	585,081	655,478	70,397	12.0%	3,444	3,954	509	14.8%	2,041	2,598	556	27.2%
Ag Nonhomestd	221,819	277,082	55,263	24.9%	2,218	2,771	553	24.9%	1,931	2,485	555	28.7%
<b>Total</b>	<b>17,927,470</b>	<b>20,420,294</b>	<b>2,492,823</b>	<b>13.9%</b>	<b>196,994</b>	<b>223,592</b>	<b>26,598</b>	<b>13.5%</b>	<b>235,407</b>	<b>267,913</b>	<b>32,506</b>	<b>13.8%</b>

County	Tax Capacity Spread Levies			
	Pay 2005	Pay 2006	Difference	Pct Chg
County	69,186	74,561	5,375	7.8%
School	46,340	59,145	12,805	27.6%
City/Town	54,202	59,483	5,282	9.7%
Special Dist	8,840	9,984	1,144	12.9%
<b>Total</b>	<b>178,568</b>	<b>203,173</b>	<b>24,605</b>	<b>13.8%</b>

County	Market Value Spread Levies			
	Pay 2005	Pay 2006	Difference	Pct Chg
County	0	0	0	0.0%
School	22,689	26,126	3,438	15.2%
City/Town	3,052	2,789	-263	-8.6%
Special Dist	0	0	0	0.0%
<b>Total</b>	<b>25,741</b>	<b>28,916</b>	<b>3,174</b>	<b>12.3%</b>

County	Tax Rates			
	Pay 2005 NTC	Pay 2006 NTC	Pay 2005 MV	Pay 2006 MV
County	38.91	36.97	0.000	0.000
School	26.06	29.32	1.328	1.344
City/Town	30.48	29.49	0.179	0.144
Special Dist	4.97	4.95	0.000	0.000
<b>Total</b>	<b>100.42</b>	<b>100.73</b>	<b>1.506</b>	<b>1.488</b>

	Tax Base			
	Pay 2005	Pay 2006	Difference	Pct Chg
Tax Capacity:	196,994	223,592	26,598	13.5%
TIF Value	7,666	8,183	516	6.7%
FD Contribution:	11,506	13,711	2,204	19.2%
<b>Taxable Value:</b>	<b>177,821</b>	<b>201,699</b>	<b>23,878</b>	<b>13.4%</b>
FD Distribution:	15,247	17,143	1,895	12.4%

	Homestead Property Tax Examples			
	Pay 2005	Pay 2006	Difference	Pct Chg
Low Value:	162,100	175,400	1,645	10.2%
Average Value:	243,100	262,900	2,654	9.4%
High Value:	324,000	350,500	3,661	9.1%

Estimated Property Taxes Payable in 2006 Using Final Values and Levies

Compared to Final Property Taxes Payable in 2005

Northern Hennepin County

	Market Value				Tax Capacity				Net Tax			
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg
Res Homestead	15,727,625	17,342,168	1,614,542	10.3%	157,386	173,672	16,285	10.3%	189,989	206,507	16,519	8.7%
Res Nonhomestead	854,261	1,035,640	181,378	21.2%	9,216	11,114	1,898	20.6%	11,885	13,988	2,103	17.7%
Apartments	1,063,414	1,069,590	6,177	0.6%	13,293	12,846	-446	-3.4%	17,821	16,649	-1,172	-6.6%
Seasonal Rec	12,224	12,435	211	1.7%	161	165	3	2.0%	207	204	-3	-1.5%
New Construction	0	605,828	605,828	0.0%	0	7,390	7,390	0.0%	0	10,085	10,085	0.0%
C/I First tier	301,602	295,996	-5,605	-1.9%	4,524	4,440	-84	-1.9%	8,264	7,896	-368	-4.5%
C/I Second tier	2,980,782	3,100,040	119,258	4.0%	59,616	62,001	2,385	4.0%	107,103	108,358	1,255	1.2%
Public Utility	192,742	196,308	3,566	1.9%	3,842	3,914	71	1.8%	6,820	6,771	-49	-0.7%
Ag hstd: House	77,728	81,588	3,860	5.0%	785	825	41	5.2%	873	929	56	6.4%
Ag hstd: Land	71,216	82,257	11,041	15.5%	400	475	75	18.8%	326	399	73	22.5%
Ag Nonhomestead	79,457	111,437	31,979	40.2%	795	1,114	320	40.2%	882	1,215	333	37.7%
	21,361,051	23,933,287	2,572,236	12.0%	250,018	277,956	27,939	11.2%	344,170	373,001	28,832	8.4%

Tax Capacity Spread Levies

Market Value Spread Levies

Tax Rates

	Tax Capacity Spread Levies				Market Value Spread Levies				Tax Rates			
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Pay 2005	Pay 2006
County	90,972	94,495	3,523	3.9%	0	0	0	0.0%	NTC	NTC	MV	MV
School	53,691	56,832	3,142	5.9%	31,540	37,647	6,107	19.4%	44.06	41.01	0.000	0.000
City/Town	75,115	82,944	7,829	10.4%	3,220	2,848	-372	-11.5%	26.00	24.67	1.487	1.588
Special Dist	16,478	19,081	2,603	15.8%	0	0	0	0.0%	36.38	36.00	0.152	0.120
Total	236,256	253,352	17,096	7.2%	34,760	40,495	5,735	16.5%	7.98	8.28	0.000	0.000
									114.42	109.96	1.639	1.708

Tax Base

Homestead Property Tax Examples

	Pay 2005	Pay 2006	Difference	Pct Chg		Pay 2005	Pay 2006	Difference	Pct Chg
Tax Capacity:	250,018	277,956	27,939	11.2%	Low Value:	134,200	147,900	1,504	9.0%
TIF Value	20,776	22,260	1,485	7.1%	Average Value:	201,100	221,800	2,439	8.4%
FD Contribution:	22,756	25,275	2,519	11.1%	High Value:	268,100	295,700	3,376	8.1%
Taxable Value:	206,486	230,421	23,935	11.6%					
FD Distribution:	27,916	28,828	912	3.3%					

Estimated Property Taxes Payable in 2006 Using Final Values and Levies

Compared to Final Property Taxes Payable in 2005

Southeast Hennepin County

	Market Value				Tax Capacity				Net Tax			
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg
Res Homestead	18,435,552	20,386,264	1,950,712	10.6%	186,539	206,961	20,422	10.9%	212,146	230,154	18,008	8.5%
Res Nonhomestd	1,105,355	1,301,522	196,167	17.7%	11,729	13,826	2,098	17.9%	14,075	16,067	1,992	14.2%
Apartments	2,030,159	2,065,351	35,191	1.7%	25,377	25,303	-74	-0.3%	30,519	29,597	-923	-3.0%
Seasonal Rec	5,963	6,110	146	2.5%	60	61	2	2.8%	86	75	-11	-12.9%
New Construction	0	272,576	272,576	0.0%	0	3,612	3,612	0.0%	0	4,957	4,957	0.0%
C/I First tier	335,043	330,932	-4,111	-1.2%	5,026	4,964	-62	-1.2%	8,884	8,515	-368	-4.1%
C/I Second tier	5,950,002	6,308,926	358,924	6.0%	119,000	126,179	7,178	6.0%	205,122	210,622	5,500	2.7%
Public Utility	162,441	167,465	5,024	3.1%	3,239	3,340	100	3.1%	5,625	5,607	-18	-0.3%
Ag hstd: House	660	754	94	14.2%	7	8	1	16.5%	7	9	1	13.5%
Ag hstd: Land	174	182	8	4.4%	1	1	0	4.4%	0	0	0	1.6%
Ag Nonhomestd	48	54	6	12.7%	0	1	0	12.7%	1	1	0	8.3%
	28,025,396	30,840,134	2,814,738	10.0%	350,977	384,255	33,278	9.5%	476,465	505,602	29,137	6.1%

Tax Capacity Spread Levies

	Pay 2005	Pay 2006	Difference	Pct Chg
County	124,394	127,618	3,224	2.6%
School	55,388	59,792	4,404	8.0%
City/Town	96,653	103,115	6,462	6.7%
Special Dist	25,570	29,105	3,535	13.8%
<b>Total</b>	<b>302,005</b>	<b>319,629</b>	<b>17,624</b>	<b>5.8%</b>

Market Value Spread Levies

	Pay 2005	Pay 2006	Difference	Pct Chg
County	0	0	0	0.0%
School	38,476	44,436	5,960	15.5%
City/Town	674	599	-75	-11.1%
Special Dist	0	0	0	0.0%
<b>Total</b>	<b>39,151</b>	<b>45,035</b>	<b>5,885</b>	<b>15.0%</b>

Tax Rates

	Pay 2005	Pay 2006	Pay 2005	Pay 2006
	NTC	NTC	MV	MV
County	44.11	41.01	0.000	0.000
School	19.64	19.21	1.374	1.443
City/Town	34.27	33.14	0.024	0.019
Special Dist	9.07	9.35	0.000	0.000
<b>Total</b>	<b>107.09</b>	<b>102.72</b>	<b>1.398</b>	<b>1.462</b>

Tax Base

	Pay 2005	Pay 2006	Difference	Pct Chg
Tax Capacity:	350,977	384,255	33,278	9.5%
TIF Value	27,790	30,760	2,970	10.7%
FD Contribution:	41,178	42,321	1,143	2.8%
<b>Taxable Value:</b>	<b>282,010</b>	<b>311,175</b>	<b>29,165</b>	<b>10.3%</b>
FD Distribution:	19,227	20,246	1,019	5.3%

Homestead Property Tax Examples

	Pay 2005	Pay 2006	Difference	Pct Chg
Low Value:	161,600	178,700	1,729	9.0%
Average Value:	242,300	268,000	2,779	8.4%
High Value:	323,000	357,200	3,829	8.1%

Estimated Property Taxes Payable in 2006 Using Final Values and Levies

Compared to Final Property Taxes Payable in 2005

Southwest Hennepin County

	Market Value				Tax Capacity				Net Tax			
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg
Res Homestead	23,900,453	26,119,136	2,218,683	9.3%	245,899	270,232	24,333	9.9%	271,671	296,358	24,688	9.1%
Res Nonhomestead	2,045,328	2,365,379	320,051	15.6%	22,409	25,990	3,582	16.0%	24,829	28,190	3,362	13.5%
Apartments	1,523,479	1,548,982	25,504	1.7%	19,043	19,010	-33	-0.2%	21,668	21,515	-153	-0.7%
Seasonal Rec	86,532	96,284	9,752	11.3%	947	1,060	113	11.9%	1,280	1,211	-68	-5.3%
New Construction	0	688,489	688,489	0.0%	0	7,892	7,892	0.0%	0	9,336	9,336	0.0%
C/I First tier	321,497	318,388	-3,109	-1.0%	4,822	4,776	-47	-1.0%	8,307	8,038	-269	-3.2%
C/I Second tier	4,851,735	5,227,125	375,390	7.7%	97,035	104,543	7,508	7.7%	159,915	167,653	7,739	4.8%
Public Utility	201,892	204,772	2,881	1.4%	4,026	4,084	57	1.4%	6,678	6,604	-74	-1.1%
Ag hstd: House	70,234	75,253	5,018	7.1%	716	770	54	7.5%	760	826	66	8.7%
Ag hstd: Land	52,391	62,157	9,765	18.6%	318	379	61	19.0%	236	284	48	20.4%
Ag Nonhomestead	86,289	116,214	29,925	34.7%	863	1,162	299	34.7%	830	1,084	253	30.5%
<b>Total</b>	<b>33,139,830</b>	<b>36,822,179</b>	<b>3,682,349</b>	<b>11.1%</b>	<b>396,079</b>	<b>439,897</b>	<b>43,818</b>	<b>11.1%</b>	<b>496,173</b>	<b>541,101</b>	<b>44,927</b>	<b>9.1%</b>

Tax Capacity Spread Levies

Market Value Spread Levies

Tax Rates

	Tax Capacity Spread Levies				Market Value Spread Levies				Tax Rates			
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Pay 2005	Pay 2006
County	153,793	160,494	6,701	4.4%	0	0	0	0.0%	NTC	NTC	MV	MV
School	71,002	81,467	10,465	14.7%	45,268	57,585	12,317	27.2%	44.12	41.01	0.000	0.000
City/Town	92,340	100,392	8,053	8.7%	2,523	3,591	1,068	42.3%	20.37	20.82	1.375	1.576
Special Dist	29,407	32,932	3,525	12.0%	0	0	0	0.0%	26.49	25.65	0.077	0.098
<b>Total</b>	<b>346,541</b>	<b>375,285</b>	<b>28,743</b>	<b>8.3%</b>	<b>47,790</b>	<b>61,175</b>	<b>13,385</b>	<b>28.0%</b>	<b>8.44</b>	<b>8.42</b>	<b>0.000</b>	<b>0.000</b>
									<b>99.41</b>	<b>95.90</b>	<b>1.451</b>	<b>1.674</b>

Tax Base

Homestead Property Tax Examples

	Tax Base				Homestead Property Tax Examples				
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	
Tax Capacity:	396,079	439,897	43,818	11.1%	Low Value:	218,300	238,600	2,311	9.5%
TIF Value	9,074	9,965	891	9.8%	Average Value:	327,300	357,700	3,651	9.0%
FD Contribution:	38,416	38,595	179	0.5%	High Value:	436,300	476,800	4,971	8.0%
<b>Taxable Value:</b>	<b>348,588</b>	<b>391,337</b>	<b>42,749</b>	<b>12.3%</b>					
<b>FD Distribution:</b>	<b>15,581</b>	<b>16,442</b>	<b>861</b>	<b>5.5%</b>					

Estimated Property Taxes Payable in 2006 Using Final Values and Levies

Compared to Final Property Taxes Payable in 2005

Suburban Ramsey County

	Market Value				Tax Capacity				Net Tax			
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg
Res Homestead	14,078,810	15,511,990	1,433,180	10.2%	141,519	156,216	14,698	10.4%	151,411	164,416	13,005	8.6%
Res Nonhomestead	847,049	1,122,422	275,373	32.5%	9,058	11,915	2,856	31.5%	10,396	13,239	2,843	27.3%
Apartments	1,319,282	1,361,723	42,441	3.2%	16,491	16,149	-342	-2.1%	19,132	18,257	-876	-4.6%
Seasonal Rec	11,683	12,173	490	4.2%	125	131	6	5.2%	171	154	-17	-10.0%
New Construction	0	234,670	234,670	0.0%	0	2,963	2,963	0.0%	0	3,749	3,749	0.0%
C/I First tier	312,877	313,911	1,035	0.3%	4,693	4,709	16	0.3%	8,099	7,854	-244	-3.0%
C/I Second tier	3,598,362	3,941,341	342,979	9.5%	71,967	78,827	6,860	9.5%	121,930	129,416	7,486	6.1%
Public Utility	185,263	187,608	2,344	1.3%	3,704	3,751	47	1.3%	6,282	6,178	-104	-1.7%
Ag hstd: House	1,728	1,925	197	11.4%	17	19	2	11.4%	17	18	1	7.6%
Ag hstd: Land	1,518	1,823	305	20.1%	8	10	2	20.1%	6	7	1	14.8%
Ag Nonhomestead	15,422	16,346	924	6.0%	154	163	9	6.0%	138	135	-3	-2.3%
	20,371,995	22,705,933	2,333,938	11.5%	247,737	274,854	27,117	10.9%	317,583	343,424	25,841	8.1%

Tax Capacity Spread Levies

	Pay 2005	Pay 2006	Difference	Pct Chg
County	101,059	107,988	6,928	6.9%
School	41,732	46,276	4,543	10.9%
City/Town	53,124	56,027	2,903	5.5%
Special Dist	11,585	14,639	3,054	26.4%
<b>Total</b>	<b>207,501</b>	<b>224,930</b>	<b>17,429</b>	<b>8.4%</b>

Market Value Spread Levies

	Pay 2005	Pay 2006	Difference	Pct Chg
County	0	0	0	0.0%
School	28,823	31,636	2,813	9.8%
City/Town	2,101	2,099	-2	-0.1%
Special Dist	0	0	0	0.0%
<b>Total</b>	<b>30,923</b>	<b>33,734</b>	<b>2,811</b>	<b>9.1%</b>

Tax Rates

	Pay 2005	Pay 2006	Pay 2005	Pay 2006
	NTC	NTC	MV	MV
County	49.04	46.79	0.000	0.000
School	20.25	20.05	1.417	1.398
City/Town	25.78	24.28	0.103	0.093
Special Dist	5.62	6.34	0.000	0.000
<b>Total</b>	<b>100.70</b>	<b>97.47</b>	<b>1.520</b>	<b>1.491</b>

Tax Base

	Pay 2005	Pay 2006	Difference	Pct Chg
Tax Capacity:	247,737	274,854	27,117	10.9%
TIF Value	14,175	15,774	1,598	11.3%
FD Contribution:	27,499	28,309	810	2.9%
<b>Taxable Value:</b>	<b>206,063</b>	<b>230,771</b>	<b>24,708</b>	<b>12.0%</b>
FD Distribution:	21,457	22,252	795	3.7%

Homestead Property Tax Examples

	Pay 2005	Pay 2006	Difference	Pct Chg
Low Value:	145,200	160,000	1,441	8.9%
Average Value:	217,700	239,800	2,347	8.2%
High Value:	290,100	319,700	3,251	7.9%

Estimated Property Taxes Payable in 2006 Using Final Values and Levies

Compared to Final Property Taxes Payable in 2005

Minneapolis

	Market Value				Tax Capacity				Net Tax			
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg
Res Homestead	14,809,169	16,780,831	1,971,662	13.3%	149,376	169,649	20,273	13.6%	202,271	222,507	20,235	10.0%
Res Nonhomestd	2,478,751	3,153,048	674,297	27.2%	27,619	34,890	7,271	26.3%	40,350	48,584	8,234	20.4%
Apartments	3,151,540	3,304,330	152,791	4.8%	39,394	40,540	1,146	2.9%	57,134	55,941	-1,193	-2.1%
Seasonal Rec	207	1,621	1,415	685.2%	2	20	18	852.7%	3	27	24	707.4%
New Construction	0	459,637	459,637	0.0%	0	5,702	5,702	0.0%	0	8,568	8,568	0.0%
C/I First tier	601,731	617,638	15,908	2.6%	9,026	9,265	239	2.6%	17,369	17,195	-173	-1.0%
C/I Second tier	5,404,124	6,022,602	618,478	11.4%	108,082	120,452	12,370	11.4%	205,852	220,983	15,131	7.4%
Public Utility	343,685	347,474	3,789	1.1%	6,863	6,937	74	1.1%	13,072	12,061	-1,011	-7.7%
Ag Nonhomestd	795	1,017	223	28.0%	8	10	2	28.0%	11	13	2	20.5%
<b>Total</b>	<b>26,790,000</b>	<b>30,688,199</b>	<b>3,898,199</b>	<b>14.6%</b>	<b>340,371</b>	<b>387,465</b>	<b>47,094</b>	<b>13.8%</b>	<b>536,062</b>	<b>585,879</b>	<b>49,818</b>	<b>9.3%</b>

Tax Capacity Spread Levies

Market Value Spread Levies

Tax Rates

County	Tax Capacity Spread Levies				Market Value Spread Levies				Tax Rates			
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005 NTC	Pay 2006 NTC	Pay 2005 MV	Pay 2006 MV
County	100,615	107,943	7,328	7.3%	0	0	0	0.0%	39.12	36.36	0.000	0.000
School	68,963	75,884	6,921	10.0%	25,279	31,295	6,016	23.8%	26.81	25.56	0.945	1.021
City/Town	159,139	173,218	14,079	8.8%	6,402	8,100	1,698	26.5%	61.87	58.34	0.239	0.264
Special Dist	19,963	21,902	1,939	9.7%	0	0	0	0.0%	7.76	7.38	0.000	0.000
<b>Total</b>	<b>348,681</b>	<b>378,948</b>	<b>30,268</b>	<b>8.7%</b>	<b>31,681</b>	<b>39,395</b>	<b>7,714</b>	<b>24.3%</b>	<b>135.56</b>	<b>127.63</b>	<b>1.184</b>	<b>1.286</b>

Tax Base

Homestead Property Tax Examples

	Pay 2005	Pay 2006	Difference	Pct Chg		Pay 2005	Pay 2006	Difference	Pct Chg
Tax Capacity:	340,371	387,465	47,094	13.8%	Low Value:	120,500	136,500	1,512	10.3%
TIF Value	49,626	57,774	8,148	16.4%	Average Value:	180,600	204,600	2,452	9.5%
FD Contribution:	33,530	32,779	-751	-2.2%	High Value:	240,700	272,800	3,392	9.2%
<b>Taxable Value:</b>	<b>257,216</b>	<b>296,913</b>	<b>39,697</b>	<b>15.4%</b>					
<b>FD Distribution:</b>	<b>38,505</b>	<b>39,578</b>	<b>1,074</b>	<b>2.8%</b>					

Estimated Property Taxes Payable in 2006 Using Final Values and Levies

Compared to Final Property Taxes Payable in 2005

St. Paul

	Market Value				Tax Capacity				Net Tax			
	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg	Pay 2005	Pay 2006	Difference	Pct Chg
Res Homestead	9,891,478	11,128,450	1,236,972	12.5%	99,159	111,767	12,608	12.7%	102,493	120,115	17,623	17.2%
Res Nonhomestd	1,221,715	1,663,243	441,528	36.1%	13,439	18,107	4,668	34.7%	15,701	21,306	5,605	35.7%
Apartments	2,009,578	2,085,397	75,819	3.8%	25,120	25,033	-87	-0.3%	29,166	29,203	36	0.1%
Seasonal Rec	1,585	1,157	-428	-27.0%	17	12	-4	-26.0%	24	16	-8	-34.8%
New Construction	0	221,229	221,229	0.0%	0	2,680	2,680	0.0%	0	3,403	3,403	0.0%
C/I First tier	419,120	421,888	2,768	0.7%	6,287	6,328	42	0.7%	10,766	10,717	-49	-0.5%
C/I Second tier	2,634,437	2,827,280	192,843	7.3%	52,689	56,546	3,857	7.3%	89,635	94,859	5,224	5.8%
Public Utility	220,216	218,225	-1,991	-0.9%	4,404	4,365	-40	-0.9%	7,142	6,997	-145	-2.0%
Ag hstd: House	75	87	12	16.0%	1	1	0	16.0%	1	1	0	26.9%
Ag hstd: Land	110	126	17	15.1%	1	1	0	15.1%	0	0	0	23.2%
Ag Nonhomestd	780	893	113	14.5%	8	9	1	14.5%	9	10	1	12.6%
	16,399,093	18,567,974	2,168,881	13.2%	201,123	224,847	23,724	11.8%	254,936	286,626	31,690	12.4%

Tax Capacity Spread Levies

	Pay 2005	Pay 2006	Difference	Pct Chg
County	76,261	81,753	5,492	7.2%
School	47,059	56,130	9,071	19.3%
City/Town	51,474	54,708	3,234	6.3%
Special Dist	10,065	12,219	2,154	21.4%
<b>Total</b>	<b>184,859</b>	<b>204,810</b>	<b>19,951</b>	<b>10.8%</b>

Market Value Spread Levies

	Pay 2005	Pay 2006	Difference	Pct Chg
County	0	0	0	0.0%
School	11,051	17,627	6,576	59.5%
City/Town	0	0	0	0.0%
Special Dist	0	0	0	0.0%
<b>Total</b>	<b>11,051</b>	<b>17,627</b>	<b>6,576</b>	<b>59.5%</b>

Tax Rates

	Pay 2005	Pay 2006	Pay 2005	Pay 2006
	NTC	NTC	MV	MV
County	45.67	43.48	0.000	0.000
School	28.18	29.85	0.674	0.952
City/Town	30.83	29.09	0.000	0.000
Special Dist	6.03	6.50	0.000	0.000
<b>Total</b>	<b>110.71</b>	<b>108.92</b>	<b>0.674</b>	<b>0.952</b>

Tax Base

	Pay 2005	Pay 2006	Difference	Pct Chg
Tax Capacity:	201,123	224,847	23,724	11.8%
TIF Value	17,771	19,739	1,968	11.1%
FD Contribution:	16,383	17,075	692	4.2%
<b>Taxable Value:</b>	<b>166,969</b>	<b>188,033</b>	<b>21,064</b>	<b>12.6%</b>
FD Distribution:	35,670	36,115	444	1.2%

Homestead Property Tax Examples

	Pay 2005	Pay 2006	Difference	Pct Chg
Low Value:	108,200	121,700	996	18.3%
Average Value:	162,200	182,500	1,679	16.4%
High Value:	216,200	243,200	2,362	15.5%

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**Market Value Growth Rates: Selected Property Classes**

	Taxes Payable			
	<u>2002</u> to <u>2003</u>	<u>2003</u> to <u>2004</u>	<u>2004</u> to <u>2005</u>	<u>2005</u> to <u>2006</u>
<b>Market value growth rates</b>				
Homestead	9.5%	10.6%	11.8%	10.0%
Seasonal	14.7%	13.6%	16.9%	17.2%
Commercial-industrial	7.2%	2.0%	2.9%	6.6%
Ag land	6.8%	7.2%	10.8%	13.4%

**State General Property Tax Rate**

	Payable <u>2003</u>	Payable <u>2004</u>	Payable <u>2005</u>	Payable <u>2006</u>
<b>Statewide Business Tax Rate</b>				
Commercial-industrial	54.447%	54.109%	51.121%	50.287%
Seasonal Recreational	54.447%	54.109%	51.121%	28.385%
(7.2% to 5% of total pool)				

**Limited Market Value**

	Payable <u>2003</u>	Payable <u>2004</u>	Payable <u>2005</u>	Payable <u>2006</u>
<b>Limited Market Value</b>				
Residential	23.4	24.4	20.4	16.8
Seasonal recreational	3.0	3.8	4.3	4.8
Farm	4.5	6.7	8.4	10.9
<b>Total</b>	<b>30.9</b>	<b>34.9</b>	<b>33.1</b>	<b>32.5</b>

Limited market value percentages remain constant for payable years 2005, 2006 and 2007. The phase-out resumes for payable years 2008 and 2009. LMV is eliminated for taxes payable in 2010.

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Reports/Studies before the Committee for Future Discussion

Assessment and Classification Practices

- Resort Property
- Agricultural Land - Green Acres, Agricultural Preserve
- Rural Woodlands

Fee Studies

- Department of Revenue - City Fees
- Department of Revenue - State Fees
- Department of Education - School District and Charter School Fees
- Senate Fiscal Analysis Fee Study

Tax Expenditure Budget

Limited Market Value Report

Legislative staff analysis of Fiscal Disparities

# Summary of Fee Changes -- ALL FUNDS

## By Year, Committee and Fund

Positive amounts are increases; Estimates from End-of-Session  
(000's)

Fund	Agency	Change Item	Description	FY 2004	FY 2005	FY04-05	FY 2006	FY 2007	FY06-07
<b>2003 K-12 EDUCATION</b>									
GF	MDE	Teacher and Admin License Renewal	Increased fee \$10 fee, from \$47 to \$57	310	310	620	310	310	620
		K-12 Education Total		310	310	620	310	310	620
		<i>General Fund Subtotal</i>		310	310	620	310	310	620
<b>2003 ENVIRONMENT, AGRICULTURE, AND ECONOMIC DEVELOPMENT</b>									
<b>(Economic Development)</b>									
GF	L&I	Boiler Inspection and License Fee	Temporary \$5 surcharge	345	345	690	0	0	0
GF	COM	Weights and Measurements Fee Increase		253	253	506	253	253	506
SR	L&I	Apprenticeship Program Registration Fee	New \$30 fee for individuals entering apprenticeship program	300	300	600	300	300	600
SR	DEED	Marriage License Fee Increase	For displaced homemakers fund	240	240	480	240	240	480
WDF	DEED	Work Force Development Fund Fees	Increased special assessment to businesses from 0.07% to 0.10% of salary up to about \$18,900 (indexed).	4,824	12,360	17,184	7,686	0	7,686
Petro	COM	Petroleum Tank Release Cleanup Fee	Temporary fee exemption for NWA.	(2,000)	(2,000)	(4,000)			0
Petro	COM	Petroleum Tank Release Cleanup Fee	Extended existing fee by 2 years.			0	24,800	24,800	49,600
		<b>Economic Development Total</b>		3,962	11,498	15,460	33,279	25,593	58,872
		<i>General Fund Subtotal</i>		598	598	1,196	253	253	506
		<i>Special Revenue Fund Subtotal</i>		540	540	1,080	540	540	1,080
		<i>Petroleum Fund Subtotal</i>		(2,000)	(2,000)	(4,000)	24,800	24,800	49,600
		<i>Workforce Development Fund Subtotal</i>		4,824	12,360	17,184	7,686	0	7,686
<b>(Agriculture)</b>									
AG	MDA	Seed inspection fee increase	Part new fee, part increase fee	200	200	400	200	200	400
AG	MDA	Food handler reinspection fee	Increased from \$25 to \$75; from \$50 to \$100	15	15	30	15	15	30
AG	MDA	Dairy Processor and Reinspection Fees	Increased from 5¢ to 7¢ per hundredweight; from \$25 to \$40 per farm reinspection	285	285	570	285	285	570
AG	MDA	Nursery and phytosanitary fee	Fees approximately doubled	990	1,020	2,010	1,020	1,020	2,040
GF	MDA	Consolidated food handler fee	Increased fees by approx 35% (based on gross sales)	708	708	1,416	708	708	1,416
GF	MDA	Nursery and phytosanitary fee incr	Moved existing fees from GF to Ag Fund (See above)	(543)	(543)	(1,086)	(543)	(543)	(1,086)
SR	BAH	Captive cervidae inspection fee	New fee set at \$10 per animal	61	61	122	61	61	122
		<b>Agriculture Total</b>		1,716	1,746	3,462	1,746	1,746	3,492
		<i>Agricultural Fund Subtotal</i>		1,490	1,520	3,010	1,520	1,520	3,040
		<i>General Fund Subtotal</i>		165	165	330	165	165	330
		<i>Special Revenue Fund Subtotal</i>		61	61	122	61	61	122
<b>(Environment)</b>									
ENV	PCA	Stormwater permit fees	New construction > 5 acres \$400; Annual industrial \$400	2,555	2,555	5,110	2,555	2,555	5,110
ENV	PCA	Water quality permit fees	Increased from \$240 to \$350	10	24	34	93	65	158
ENV	PCA	Individual Sewage Treatment System Fee	New fee set at \$25	480	480	960	480	480	960
ENV	PCA	Hazardous waste fees	New fee	0	2,000	2,000	2,000	2,000	4,000
G&F	DNR	Trout and salmon stamp	Increased from \$8.50 to \$10.00	120	158	278	158	158	316
G&F	DNR	Commercial fishing licenses	Increased from \$90 to \$280 for netting; from \$20 to \$65 for packing, etc.	79	193	272	193	193	386
G&F	DNR	Acquatic plant management	Inc. from \$20 to \$50; eliminate cap on group permits	125	125	250	125	125	250
G&F	DNR	Winter aeration permits	New \$250 fee for training and inspection	35	35	70	35	35	70

# Summary of Fee Changes -- ALL FUNDS

## By Year, Committee and Fund

Positive amounts are increases; Estimates from End-of-Session  
(000's)

Fund	Agency	Change Item	Description	FY 2004	FY 2005	FY04-05	FY 2006	FY 2007	FY06-07
G&F	DNR	Camp Ripley archery application fee	Increased from \$6.00 to \$8.00	11	11	22	11	11	22
G&F	DNR	Wild rice harvesting license	Increased from \$12.50 to \$25.00	15	15	30	15	15	30
G&F	DNR	Waterfowl stamp	Increased from \$5.00 to \$7.50	45	302	347	302	302	604
G&F	DNR	Pheasant stamp	Increased from \$5.00 to \$7.50	45	248	293	248	248	496
G&F	DNR	Small game licenses	Inc. from \$12.00 to \$12.50; new ½ price youth license	28	83	111	83	83	166
G&F	DNR	Wildlife acquisition surcharge	Inc. from \$4.00 to \$6.50 and allow youth to purchase	393	738	1,131	393	738	1,131
G&F	DNR	Deer licenses	Inc. from \$25 to \$26; new ½ price youth license	0	(2)	(2)	0	(2)	(2)
GF	DNR	Utility license fees	\$40 application fee plus one-time fee based on value of land crossed	185	185	370	185	185	370
GF	DNR	Water use fees	Increase in existing fees	1,262	1,262	2,524	1,262	1,262	2,524
GF	DNR	Forest campground fee	Increase in existing fees	13	13	26	13	13	26
GF	BWSR	Wetland banking fees	New fee	128	128	256	128	128	256
NRF	DNR	State park camping fees	Increase from \$8 to \$11 for rustic spot; from \$12 to \$15 for semi-modern	709	709	1,418	709	709	1,418
NRF	DNR	State entrance fees	Increased existing fees	1,290	1,290	2,580	1,290	1,290	2,580
NRF	DNR	Off Highway Vehicle Registration Fees	Increased existing fees	425	670	1,095	915	915	1,830
NRF	DNR	Off Highway Vehicle Civil Citations	Increased existing fees	80	80	160	80	80	160
SR	ZOO	Zoo elementary school fee	New fee set at \$3 per student	215	215	430	215	215	430
<b>Environment Total</b>				<b>8,248</b>	<b>11,517</b>	<b>19,765</b>	<b>11,488</b>	<b>11,803</b>	<b>23,291</b>
<i>Environmental Fund Subtotal</i>				<i>3,045</i>	<i>5,059</i>	<i>8,104</i>	<i>5,128</i>	<i>5,100</i>	<i>10,228</i>
<i>Game and Fish Fund Subtotal</i>				<i>896</i>	<i>1,906</i>	<i>2,802</i>	<i>1,563</i>	<i>1,906</i>	<i>3,469</i>
<i>General Fund Subtotal</i>				<i>1,588</i>	<i>1,588</i>	<i>3,176</i>	<i>1,588</i>	<i>1,588</i>	<i>3,176</i>
<i>Natural Resources Fund Subtotal</i>				<i>2,504</i>	<i>2,749</i>	<i>5,253</i>	<i>2,994</i>	<i>2,994</i>	<i>5,988</i>
<i>Special Revenue Fund Subtotal</i>				<i>215</i>	<i>215</i>	<i>430</i>	<i>215</i>	<i>215</i>	<i>430</i>

### 2003 HIGHER EDUCATION

SR	HESO	Private Postsecondary Institution Registration	Initial registration increased from \$550 to \$1,100; Annual renewal increased from \$400 to \$950	34	34	68	34	34	68
<b>Higher Education Total</b>				<b>34</b>	<b>34</b>	<b>68</b>	<b>34</b>	<b>34</b>	<b>68</b>
<i>Special Revenue Fund Subtotal</i>				<i>34</i>	<i>34</i>	<i>68</i>	<i>34</i>	<i>34</i>	<i>68</i>

### 2003 HEALTH AND HUMAN SERVICES

MA Basic Health Care Grants--Families and Children

GF/fed	DHS	Apply Co pays to Managed Care	New \$6 copay for non-emergency visits; \$3 for non-preventive and eye glasses; \$1 generic drugs; \$3 non-generic drugs.	1,554	2,615	4,169	2,822	2,964	5,786
GF/fed	DHS	Apply Co pays to FFS--see above.		8,130	12,009	20,139	13,206	14,812	28,018
GF/fed	DHS	\$20 Cap on Pharmacy co-pays		(77)	(117)	(194)	(125)	(131)	(256)
GF/fed	DHS	Buy back Anti-psychotic Co-pay		(700)	(1,000)	(1,700)	(1,000)	(1,000)	(2,000)
GF/fed	DHS	Exempt MH Clinics, AMHRS		(1,224)	(1,224)	(2,448)	(1,923)	(2,115)	(4,038)
GF/fed	DHS	Buy back Cover PT,OT, ST Copay		(72)	(82)	(154)	(75)	(80)	(155)
GF/fed	DHS	MA Basic Health Care Grants - Elderly and Disabled							
GF/fed	DHS	Apply Co pays to Managed Care--see above.		1,295	1,315	2,610	602	632	1,234
	DHS	\$20 Cap on Co pays		(549)	(621)	(1,170)	(646)	(690)	(1,336)
	DHS	Cover PT,OT, ST Copay		(250)	(282)	(532)	(259)	(275)	(534)
GF/fed	DHS	Modify EPD Program -- premium.	Minimum \$35 premium.	164	328	492	328	328	656

# Summary of Fee Changes -- ALL FUNDS

## By Year, Committee and Fund

Positive amounts are increases; Estimates from End-of-Session

(000's)

Fund	Agency	Change Item	Description	FY 2004	FY 2005	FY04-05	FY 2006	FY 2007	FY06-07	
GF/fed	DHS	Modify EPD Program -- additional payment.	Minimum additional payment of 5% of unearned income.	76	113	189	(113)	(113)	(226)	
GF/fed	DHS	Modify EPD Program	Partial enrollee payment of Medicare Part B; sliding scale	303	456	759	456	456	912	
		<i>General Assistance Medical Care</i>								
GF	DHS	Apply Co pays to Managed Care--see above.		549	440	989	906	942	1,848	
GF	DHS	Apply Co pays to FFS--see above.		1,156	800	1,956	1,648	1,712	3,360	
GF	DHS	\$20 Cap on Pharmacy co-pays		(66)	(44)	(110)	(91)	(94)	(185)	
GF	DHS	Buy back PT,OT, ST Copay		(40)	(44)	(84)	(91)	(94)	(185)	
GF	DHS	Emergency Room Copay	New \$25 copay ER visits; conforms to MnCare	838	526	1,364	1,084	1,126	2,210	
GF	DHS	Limit Dental Benefits	New 50% copay for restorative svcs.; conforms to MnCare	1,070	781	1,851	1,609	1,671	3,280	
GF	DHS	Copay for Eyeglasses	New \$25 copay conforms to MnCare	215	143	358	295	306	601	
		<i>MA LTC Facilities Grants Base</i>								
GF/fed	DHS	Nursing Home Surcharge	Increase surcharge from \$990 to \$2,700 per bed.	23,452	23,321	46,773	23,321	23,321	46,642	
GF/fed	DHS	ICF/MR Surcharge	New surcharge \$1,040 per bed.	1,136	1,047	2,183	947	848	1,795	
		<i>Alternative Care Grants Base</i>								
GF	DHS	Minimum premium for AC grant+case mgmt. svcs.	Recipients 100-150% fpg pay 10% of care.	1,849	3,162	5,011	3,159	3,157	6,316	
GF	DHS	Minimum premium for AC grant+case mgmt. svcs.	Recipients 150-200% fpg pay 15% of care.	83	142	225	142	142	284	
GF	DHS	Minimum premium for AC grant+case mgmt. svcs.	Recipients above 200% fpg pay 30% of care.	1,142	1,954	3,096	1,952	1,951	3,903	
GF	DHS	Restructure parental fees for TEFRA	Paid by parents of disabled children; % of costs based sliding scale	2,075	2,075	4,150	2,075	2,075	4,150	
GF	DHS	DHS licence fees	Seven fees increased.	1,225	1,225	2,450	1,225	1,225	2,450	
GF Stal	DHS	Child Support Fees Replace Grants	Recipients pay 1% annual child support grant amount	0	(883)	(883)	(884)	(884)	(1,768)	
GF	DHS	Increase Basic Sliding Fee Co-Payment	Increase co-payments.	3,555	4,491	8,046	4,491	4,491	8,982	
GF	DHS	MFIP/Transition Year Child Care Co-Payment	Increase co-payments.	1,425	1,800	3,225	1,792	1,792	3,584	
		<i>MnCare Grants Base</i>								
HCAF	DHS	Apply Co pays to Managed Care - Families		495	866	1,361	984	1,098	2,082	
HCAF	DHS	Apply Co pays to Managed Care - Adults		918	1,607	2,525	1,826	2,037	3,863	
HCAF	DHS	Apply Co pays to FFS		39	58	97	60	64	124	
HCAF	DHS	\$20 Cap on Pharmacy co-pays		(59)	(108)	(167)	(118)	(132)	(250)	
HCAF	DHS	Adjust Copays		(486)	(913)	(1,399)	(897)	(933)	(1,830)	
HCAF	DHS	Rollback MnCare Children Exceptions	\$4 premium for children in households >150% fpg.	1,440	2,404	3,844	2,584	2,778	5,362	
HCAF	DHS	MnCare Premium Increase	Changed premium calculation for parents/pregnant women	2,125	3,194	5,319	3,329	3,464	6,793	
SGSR	MDH	Alcohol/Drug Counselor Fee/Surcharge		153	159	312	156	154	310	
SGSR	MDH	Hearing Instrument Dispenser Regulation Fee	Suspend fee for FY04; increase for FY05	(78)	58	(20)	58	58	116	
SGSR	MDH	Occupational Therapist Fee Holiday	Suspend license fee for FY04/05	(220)	(220)	(440)	0	0	0	
SGSR	MDH	Plumbing Plan Review	Fee amounts set to generate \$985,000 per year.	985	985	1,970	985	985	1,970	
SGSR	MDH	Swimming Pool Regulation	Fee amounts set to generate \$87,000 per year.	87	87	174	87	87	174	
SGSR	MDH	Newborn Screening System	Increase fee from \$21 to \$61	2,870	2,870	5,740	2,870	2,870	5,740	
		<b>Health and Human Services Total</b>			<b>56,583</b>	<b>65,493</b>	<b>122,076</b>	<b>68,777</b>	<b>71,005</b>	<b>139,782</b>
		<i>General Fund Subtotal</i>			<i>48,314</i>	<i>54,446</i>	<i>102,760</i>	<i>56,853</i>	<i>58,475</i>	<i>115,328</i>
		<i>Health Care Access Fund Subtotal</i>			<i>4,472</i>	<i>7,108</i>	<i>11,580</i>	<i>7,768</i>	<i>8,376</i>	<i>16,144</i>
		<i>State Govt. Special Rev. Fund Subtotal</i>			<i>3,797</i>	<i>3,939</i>	<i>7,736</i>	<i>4,156</i>	<i>4,154</i>	<i>8,310</i>
<b>2003 PUBLIC SAFETY</b>										
GF	Courts	Criminal/Traffic Citation Surcharge	Increased from \$35 to \$60	15,071	18,085	33,156	18,085	18,085	36,170	
GF	Courts	Surcharge on Parking Tickets	New fee ste at \$3.00	1,891	2,268	4,159	2,268	2,268	4,536	
GF	Courts	Court Administration Fee	Increases to various court fees	6,873	8,365	15,238	8,365	8,365	16,730	

# Summary of Fee Changes -- ALL FUNDS

## By Year, Committee and Fund

Positive amounts are increases; Estimates from End-of-Session  
(000's)

Fund	Agency	Change Item	Description	FY 2004	FY 2005	FY04-05	FY 2006	FY 2007	FY06-07
GF	Courts	Civil Court Filing Fee	Increased from \$135 to \$235	10,120	12,144	22,264	12,144	12,144	24,288
GF	Courts	Conciliation Court Filing Fee	Increased \$25 to \$50	668	801	1,469	801	801	1,602
GF	Courts	Appellate Court Filing Fee	Increased from \$250 to \$500	330	396	726	396	396	792
GF	Courts	Motion Filing Fee Increase	New fee set at \$55	1,638	1,965	3,603	1,965	1,965	3,930
GF	Courts	Tax Court Small Claims Filing Fee	Increased from \$25 to \$150	7	8	15	8	8	16
GF		Potable Water Installer Cert. Fee	New fee set at \$55		51	51	89	75	164
GF	PS	BCA-Crim Just Info Access Fees	Increases to various access fees	82	76	158	76	76	152
GF	PS	BCA-Crim History Internet Charge Fee	New fee set at \$5 per inquiry		1,663	1,663			0
GF		Indoor Fireworks Inspection Fee	New fee set at \$150	4	4	8	4	4	8
GF		Retail Buyer Liquor Licensing Fee	New fee set at \$35	93	93	186	93	93	186
SR		Fire Marshal Sprinkler Exam Fee	New fee set at \$55	12	12	24	12	12	24
SR		Fire Marshal School Inspect. Fee	New fee set at \$0.014 per square foot	572	572	1,144	572	572	1,144
SR		Fire Marshal Hotel/Motel Inspect	New fee; amounts vary by unit size	520	520	1,040	520	520	1,040
SR		BCA-Crim Just Info Access Fees	Increases to various access fees	158	158	316	158	158	316
SR		Human Rights Cert. of Comp. Fee	New fee set at \$75	60	60	120	60	60	120
SR		Public Defender Co-Pay *	New fee; amounts based on charge severity	2,740	7,681	10,421			
Public Safety Total				38,099	47,241	85,340	45,616	45,602	91,218
General Fund Subtotal				36,777	45,919	82,696	44,294	44,280	88,574
Special Revenue Fund Subtotal				1,322	1,322	2,644	1,322	1,322	2,644
* This fee was subsequently declared unconstitutional and collections were halted. Amounts NOT included in totals.									
<b>2003 STATE GOVERNMENT</b>									
GF	CFB	Fee Recovery Proposal	Unspecified new fee schedule for lobbyists and principals.	420		420			0
GF	DOR	Board of Assessor Fees		25	25	50	25	25	50
GF	DOR	Revenue Recapture Fee		408	408	816	408	408	816
GF	DOR	Paper Filing Fee		1,200	800	2,000	1,200	800	2,000
GF	AmSp	Unspecified New Fees	Developed by MASC; charged to affiliated non-profits	225	225	450	225	225	450
Public Safety Total				2,278	1,458	3,736	1,858	1,458	3,316
General Fund Subtotal				2,278	1,458	3,736	1,858	1,458	3,316
<b>2003 TRANSPORTATION</b>									
GF	DPS	Title fee and transfer fee	Increased from \$2 to \$3	1,600	1,700	3,300	1,700	1,700	3,400
GF	DPS	Driver license reinstatement fee		21	22	43	22	22	44
HUTDF	DPS	License plate fee increase	Increased existing fee	1,342	1,342	2,684	1,342	1,342	2,684
HUTDF	DPS	Driver licence reinstatement fee--State Patrol		358	358	716	358	358	716
SR	DPS	Driver license surcharge--brain injury		1,074	1,074	2,148	1,074	1,074	2,148
TH	DPS	Driver license reinstatement fee		29	31	60	31	31	62
TH	DPS	Driving wo/Insurance Reinstatement fee	New penalty with new \$20 reinstatement fee	95	55	150	55	55	110
TH	DPS	2am Bar Closing Fee	New fee for extended bar hours; variable by business size	3,500	3,700	7,200	3,700	3,700	7,400
Transportation Total				8,019	8,282	16,301	8,282	8,282	16,564
General Fund Subtotal				1,621	1,722	3,343	1,722	1,722	3,444
Highway Users Tax Distribution Fund Subtotal				1,700	1,700	3,400	1,700	1,700	3,400
Special Revenue Fund Subtotal				1,074	1,074	2,148	1,074	1,074	2,148
Trunk Highway Fund Subtotal				3,624	3,786	7,410	3,786	3,786	7,572

# Summary of Fee Changes -- ALL FUNDS

## By Year, Committee and Fund

Positive amounts are increases; Estimates from End-of-Session  
(000's)

Fund	Agency	Change Item	Description	FY 2004	FY 2005	FY04-05	FY 2006	FY 2007	FY06-07
<b>2005 ENVIRONMENT, AGRICULTURE, AND ECONOMIC DEVELOPMENT</b>									
<b>(Economic Development)</b>									
GF	COM	License Fees (13 Items)	Simplification of insurance fee structure, some increases, some new				734	734	1,468
GF	COM	Insurance Certificate Fee	New \$1,500 fee to sell insurance in Minnesota				18	18	36
GF	L&I	Boiler Inspection License	\$5 surcharge on boiler inspectors made permanent				121	121	242
GF	L&I	Boiler Registration Fee	\$5 surcharge on boiler inspectors made permanent				203	203	406
GF	L&I	Boiler Inspection Fee	Penalties for late inspections				374	374	748
GF	L&I	Pipefitting Inspection Fee	Increase high pressure piping permit fees				50	50	100
GF	L&I	Pipe fitter License Fee	Increase high pressure piping license fees				62	62	124
GF	COM	Service contracts/providers regulated	New fee on service contracts; amount varies by contract				113	113	226
SR	DEED	Marriage license fee reduced (Displac.Home.)	Decrease \$10				(200)	(200)	(400)
SR	DEED	Marriage, Dissolution, Ed Fees	\$48 surcharge in child custody bill				911	1,139	2,050
SR	L&I	Apprenticeship Fee Reduction	Eliminated fee enacted in 2003, replaced with appropriation.				(300)	(300)	(600)
PF	COM	Petroleum tank release cleanup	Extended existing fee; FY08-09 impact.				0	0	0
WDF	DEED	Workforce Development Fund Fees	Continued special assessment fee put in place in 2003				5,438	13,099	18,537
<b>Economic Development Total</b>							<b>7,524</b>	<b>15,413</b>	<b>22,937</b>
<i>General Fund Subtotal</i>							<i>1,675</i>	<i>1,675</i>	<i>3,350</i>
<i>Special Revenue Fund Subtotal</i>							<i>411</i>	<i>639</i>	<i>1,650</i>
<i>Petroleum Fund Subtotal</i>							<i>0</i>	<i>0</i>	<i>0</i>
<i>Workforce Development Fund Subtotal</i>				<i>0</i>	<i>0</i>	<i>0</i>	<i>5,438</i>	<i>13,099</i>	<i>18,537</i>
<b>(Agriculture)</b>									
AG	AG	Ag BMP Loan Application Fees	New application fee of \$50 for each loan issued				9	11	20
AG	AG	Grain Buyer and Storage Fees	Various fee increases, new late fee penalty, new grain storage fees				55	55	110
AG	AG	Nursery Stock Grower Certification	Actual costs incurred to issue the certificate, also increase in minimum fee for first time certification				143	143	286
AG	AG	Phytosanitary Certificate	Actual cost of services needed to issue certificates; inc. in minimum fee for first time certification				9	9	18
AG	AG	Pesticide Application Fees	Chemigation permit fee from \$50 to \$250, new late fee penalty of \$100, pesticide dealer license fee from \$50 to \$150, aquatic pest control license from \$100 to \$200, structural pest control license from \$100 to \$200, new commercial and noncommercial applicator late fee of 50% of fee				92	92	184
AG	AG	Manure Lab Certification Fee	Actual cost of administering the program				35	47	82
AG	AG	Fertilizer Inspection Fees	\$.15 per ton to \$.30; paid by fertilizer producers.				300	300	600
AG	AG	Commercial Feed License Fee	Makes fee \$50 for all late licenses; paid by feed producers.				1	1	2
AG	AG	Feed Free Sale Certificates	New application fee of \$25, plus \$50 per label				8	8	16
AG	AG	Interstate Tonnage Exemption Fee	New \$100 application fee				1	1	2
GF	AG	Apiary Registration Fee Increase	Adds a \$.25 per colony minimum				9	9	18
<b>Agriculture Total</b>							<b>662</b>	<b>676</b>	<b>1,338</b>
<i>Agricultural Fund Subtotal</i>							<i>653</i>	<i>667</i>	<i>1,320</i>
<i>General Fund Subtotal</i>							<i>9</i>	<i>9</i>	<i>18</i>

# Summary of Fee Changes -- ALL FUNDS

## By Year, Committee and Fund

Positive amounts are increases; Estimates from End-of-Session  
(000's)

Fund	Agency	Change Item (Environment)	Description	FY 2004	FY 2005	FY04-05	FY 2006	FY 2007	FY06-07
ENV	DNR	Limiting septic system installation fees (H749)	Limits septic tank fee to \$25 for performance based individual sewage treatment systems				(8)	(8)	(16)
ENV	PCA	Air Emission Fee Increase					532	839	1,371
G&F	DNR	Special Mgmt. Species-Sturgeon Fish	Sturgeon angler tags at \$5 each (M.S. 97A.551, S 6; 97C.087)				25	28	53
GF	DNR	Surcharge of summer water use	Surcharge of \$20 per million gallons of 6,7, 8 municipal usage over Jan				330	330	660
GF	DNR	Water permit fee increases	Increase permit application fees, once-through cooling system fee, and ag irrigation fee (103G.271, s6)				213	213	426
NRF	DNR	Cross-country ski pass fee	Increase annual pass from \$9 to \$14, three year pass from \$24 to \$39; paid by recreational skiers				140	140	280
NRF	DNR	Electronic Open Burning Permits	New \$5 for an annual non commercial permit, \$5 each up to \$50 for commercial permits (M.S. 88.17,S5)				80	80	160
NRF	DNR	Special Fuelwood	Increase minimum fee from \$5 to \$25 (con-con)				2	2	4
NRF	DNR	Road Easement Application Fee	\$2,000 fee for application for road easement across state land				20	20	40
NRF	DNR	Snowmobile sticker/easement & new position	New fee for MN residents; \$15 per year or \$30 for 3-years				2,500	2,500	5,000
NRF	DNR	Boat Registration Fee Increase	Schedule of watercraft fees increased by 50% per fee				1,674	1,947	3,621
PSF	DNR	Special Fuelwood Permits	Increase minimum fee from \$5 to \$25				3	3	6
REINM	DNR	Critical Habitat License Plate Fees	\$30 per vehicle - expand existing critical habitat plate program to RVs and trailers (M.S. 168.1296, S1)				30	75	105
REM	DNR	Dry cleaner fees adjustment--ch. 157.					395	395	790
SR	DNR	Special Fuelwood Permits	raise minimum fee from \$5 to \$25 (FMIA)				1	1	2
SR	DNR	State Forestry Nursery Stock Surcharge	surcharge of \$.025 added to each tree sold				250	250	500
<b>Environment Total</b>							<b>6,187</b>	<b>6,815</b>	<b>13,002</b>
<i>Environmental Fund Subtotal</i>							<i>524</i>	<i>831</i>	<i>1,355</i>
<i>Game and Fish Fund Subtotal</i>							<i>25</i>	<i>28</i>	<i>53</i>
<i>General Fund Subtotal</i>							<i>543</i>	<i>543</i>	<i>1,086</i>
<i>Natural Resources Fund Subtotal</i>							<i>4,416</i>	<i>4,689</i>	<i>9,105</i>
<i>Permanent School Fund Subtotal</i>							<i>3</i>	<i>3</i>	<i>6</i>
<i>Reinvest in MN Fund Subtotal</i>							<i>30</i>	<i>75</i>	<i>105</i>
<i>Remediation Fund Subtotal</i>							<i>395</i>	<i>395</i>	<i>790</i>
<i>Special Revenue Fund Subtotal</i>							<i>251</i>	<i>251</i>	<i>502</i>
 <b>2005 HIGHER EDUCATION</b>									
SR	HESO	Various Private Career School Fees	Initial license fee, renewal license fee, degree level addition fee, program addition fee, visit or consulting fee, program modification fee, solicitor fee, multiple location fee, student transcript fee, and public document fee; last changed in 2000				11	15	26
<b>Higher Education Total</b>							<b>11</b>	<b>15</b>	<b>26</b>
<i>Special Revenue Fund Subtotal</i>							<i>11</i>	<i>15</i>	<i>26</i>

# Summary of Fee Changes -- ALL FUNDS

## By Year, Committee and Fund

Positive amounts are increases; Estimates from End-of-Session  
(000's)

Fund	Agency	Change Item	Description	FY 2004	FY 2005	FY04-05	FY 2006	FY 2007	FY06-07
<b>2005 HEALTH AND HUMAN SERVICES</b>									
GF	DHS	Licensing fees					314	270	584
			Fee increase to \$20 PCPO, SNSA, court applied guardian; last changed 2001.						
GF	DHS	Background study fees to \$20					167	167	334
GF	DHS	Parental fee decrease (TEFRA)					(971)	(937)	(1,908)
GF	DHS	Nursing Home Surcharge					(1,793)	(2,579)	(4,372)
GF	DHS	Child care licensing fee					(217)	(217)	(434)
GF	MDH	Hospital license fees-state trauma system					382	352	734
SGSR	HB	Denistry license fees	Duplicate license fee increase				3	3	6
SGSR	HB	Temp. Fee Decrease-Dietetics&Nutrition	Reduce fee app. \$35 per license renewal until ???				(36)	(36)	(72)
SGSR	HB	Temp. Fee Decrease-Nursing	Reduce fee app. \$5 per license renewal until ???						0
SGSR	HB	Temp. Fee Decrease-Social Work	Reduce fee app. \$X per license renewal until ???				(113)	(226)	(339)
SGSR	HB	Behavioral health-no exam fee-drug/alcohol					(23)	(23)	(46)
SGSR	HB	Behavioral health-voluntary license-drug/alcohol					0	5	5
		Adverse Health Event Reporting	JACHO hospitals \$7,055 to \$7555 + \$13 per bed; non-JACHO hospitals \$4,680 + \$234 per bed to \$5,180 + ???per bed.				335	335	670
SGSR	MDH	Drinking water connection fee	Fee is currently \$5.21, will increase to \$6.36 eff. 7-1-06					1,433	1,433
SGSR	MDH	Food Manager's Certification Program	Increase fee from \$15 to \$28				91	91	182
SGSR	MDH	Food, Beverage & Lodging Program	Fees for schools will double, fees for MDH licensed establishment will increase 27%				1,326	1,326	2,652
		Laboratory Certification Program	Base fee from \$1200 to \$1600; New sample preparation technique fee of \$100, test category certification fees increased ???				160	215	375
SGSR	MDH	Occupational Therapy Fee Suspension	Fee suspension for two years						0
SGSR	MDH	Plumbing Plan Review Program					(5)	(5)	(10)
		Vital Records Program	Vital record fee increased from \$8 to \$9; certified copy surcharge from \$2 to \$4; \$20 increase in the amendment/replacement/delayed registration fee				1,420	1,420	2,840
SGSR	MDH	Well Management Fee	well notification, permit and variance form \$150 to \$175; well sealing: \$30 to \$35; unused well maintenance permit: \$125 to \$150; reinstate mineral explorers annual license fee of \$50				0	551	551
SGSR	MDH	Shaken Infants Video User fee					13	0	13
<b>Health and Human Services Total</b>							<b>1,053</b>	<b>2,145</b>	<b>3,198</b>
<i>General Fund Subtotal</i>							<i>(2,118)</i>	<i>(2,944)</i>	<i>(5,062)</i>
<i>Health Care Access Fund Subtotal</i>							<i>0</i>	<i>0</i>	<i>0</i>
<i>State Govt. Special Rev. Fund Subtotal</i>							<i>3,171</i>	<i>5,089</i>	<i>8,260</i>
<b>2005 PUBLIC SAFETY</b>									
GF	Courts	Criminal/Traffic Citation Surcharge	Increased from \$60 to \$72 (see 2003)				5,880	7,800	13,680
GF	DPS	Realestate and recording fee	Increased state portion by \$6.50, from \$4 to \$10.50				9,550	9,630	19,180
GF	DPS	Liquor Wholesale/Manuf. License Fees	Increased various license fees				757	757	1,514
GF	DPS	Civil Court Filing Fee	Increased \$5, to \$240 (see 2003)				545	594	1,139
GF	DPS	Parking ticket surcharge	Increased from \$3 to \$4				500	600	1,100
GF	DPS	Child support modification fee (HF1321/SF630)					747	934	1,681

# Summary of Fee Changes -- ALL FUNDS

## By Year, Committee and Fund

Positive amounts are increases; Estimates from End-of-Session

				(000's)					
<u>Fund</u>	<u>Agency</u>	<u>Change Item</u>	<u>Description</u>	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY04-05</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY06-07</u>
SR	Courts	Ramsey County Surcharge	Increasd \$1				92	110	202
SR	POST	Non-DWI Reinstatement Fees	Widened universe subject to reinstatement fee				763	832	1,595
SGSR	DPS	9-1-1 Fee Increase	Increased monthly fee \$.25 per line				17,050	17,080	34,130
THF	DPS	Driver license reinstatement--gas theft	Widened universe subject to reinstatement fee				24	24	48
<b>Public Safety Total</b>							<b>35,908</b>	<b>38,361</b>	<b>74,269</b>
<i>General Fund Subtotal</i>							<i>17,979</i>	<i>20,315</i>	<i>38,294</i>
<i>Special Revenue Fund Subtotal</i>							<i>855</i>	<i>942</i>	<i>1,797</i>
<i>State Govt Special Rev Fund Subtotal</i>							<i>17,050</i>	<i>17,080</i>	<i>34,130</i>
<i>Trunk Highway Fund Subtotal</i>							<i>24</i>	<i>24</i>	<i>48</i>
 <b>2005 STATE GOVERNMENT</b>									
ADH	ADH	Hourly Rate Change	Paid by state agencies and local governments.				163	163	326
ADH	ADH	Admin. Hearing Fee (Information Tech.)	Paid by state agencies and local governments.				23	12	35
GF	StAud	Restore audit practice					1,010	1,047	2,057
<b>State Government Total</b>							<b>1,196</b>	<b>1,222</b>	<b>2,418</b>
<i>Administrative Hearings Subtotal</i>							<i>186</i>	<i>175</i>	<i>361</i>
<i>General Fund Subtotal</i>							<i>1,010</i>	<i>1,047</i>	<i>2,057</i>
<i>Special Revenue Fund Subtotal</i>							<i>0</i>	<i>0</i>	<i>0</i>
 <b>2005 TRANSPORTATION</b>									
GF	DPS	Drivers license electronic records fee	\$2.50 increase in the Electroinc Retrieval of Records Fee				1,376	1,500	2,876
GF	DPS	Motor vehicle title transfer fee	\$4 increase in the Motor Vehicle Transfer Fee				6,463	7,050	13,513
SR	DPS	Repeal of Bicycle Registration	Discontinue Bicycle Registration				(40)	(40)	(80)
SR	DPS	Support Our Troops (fee portion)	New (optional) license plate fee--reflects fee portion only.				261	401	662
SR	DPS	Title Fee	\$15 increase for Title Fee				3,500	3,535	7,035
SR	DPS	Salvage Vehicle Fee	\$15 increase for the Salvage Vehicle Fee				197	199	396
SR	DPS	Motor Vehicle Dealer Fee	\$50 increase for the Motor Vehicle Dealer Fee				215	217	432
SR	DPS	Expedited Service Fee	\$20 Expedited Service Fee				909	918	1,827
SR	DPS	Records Fee	Records Fee Increase				620	626	1,246
SR	DPS	Multiple Road Test Fee	\$20 Multiple Road Test Fee (for third test after failing first two)				200	202	402
SR	DPS	Multiple Written Test Fee	\$10 Multiple Written Test Fee (for third test after failing first two)				300	303	603
SR	DPS	Retainage Fee--Drivers License	\$1.50 Retainage Card Fee increase				600	606	1,206
SR	DPS	Driver License Card Fee	\$1.50 increase in the Driver License Fee				1,650	1,667	3,317
SR	DPS	Veterans Personal Plates					13	13	26
SR	DPS	MV Registration Temporary Permit					(3)	(4)	(7)
<b>Non-State</b>		<b>Retainage Fee (Deputy Registrar)</b>	<b>\$1.50 Retainage Card Fee Increase</b>				<b>1,800</b>	<b>1,818</b>	<b>3,618</b>
<b>Transportation Total</b>							<b>18,061</b>	<b>19,011</b>	<b>37,072</b>
<i>General Fund Subtotal</i>							<i>7,839</i>	<i>8,550</i>	<i>16,389</i>
<i>Special Revenue Fund Subtotal</i>							<i>10,222</i>	<i>10,461</i>	<i>20,683</i>

**Summary of Fee Changes -- ALL FUNDS  
By Year, Committee and Fund**

*Positive amounts are increases; Estimates from End-of-Session  
(000's)*

<u>Fund</u> <u>Agency</u> <u>Change Item</u>	<u>Description</u>	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY04-05</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY06-07</u>
<b>SUMMARY of FEE CHANGES BY FUND</b>							
<b>2003 Changes</b>							
	Agricultural Fund	1,490	1,520	3,010	1,520	1,520	3,040
	Environmental Fund	3,045	5,059	8,104	5,128	5,100	10,228
	Game and Fish Fund	896	1,906	2,802	1,563	1,906	3,469
	<b>General Fund</b>	<b>91,651</b>	<b>106,206</b>	<b>197,925</b>	<b>107,043</b>	<b>108,251</b>	<b>215,362</b>
	Health Care Access Fund	4,472	7,108	11,580	7,768	8,376	16,144
	Highway Users Tax Distribution Fund	1,700	1,700	3,400	1,700	1,700	3,400
	Natural Resources Fund	2,504	2,749	5,253	2,994	2,994	5,988
	Petroleum Fund	(2,000)	(2,000)	(4,000)	24,800	24,800	49,600
	Special Revenue Fund	3,246	3,246	6,424	3,246	3,246	6,424
	State Govt. Special Revenue Fund	3,797	3,939	7,736	4,156	4,154	8,310
	Trunk Highway Fund	3,624	3,786	7,410	3,786	3,786	7,572
	Workforce Development Fund	4,824	12,360	17,184	7,686	0	7,686
<b>TOTAL 2003 CHANGES-- ALL FUNDS</b>		<b>119,249</b>	<b>147,579</b>	<b>266,828</b>	<b>171,390</b>	<b>165,833</b>	<b>337,223</b>
<b>2005 Changes</b>							
	Administrative Hearings				186	175	361
	Agricultural Fund				653	667	1,320
	Environmental Fund				524	831	1,355
	Game and Fish Fund				25	28	53
	<b>General Fund</b>				<b>26,937</b>	<b>29,195</b>	<b>56,132</b>
	Natural Resources Fund				4,416	4,689	9,105
	Permanent School Fund				3	3	6
	Reinvest in MN Fund				30	75	105
	Remediation Fund				395	395	790
	Special Revenue Fund				11,750	12,308	24,658
	State Govt. Special Revenue Fund				20,221	22,169	42,390
	Trunk Highway Fund				24	24	48
	Workforce Development Fund				5,438	13,099	18,537
<b>TOTAL 2005 CHANGES -- ALL FUNDS*</b>					<b>70,602</b>	<b>83,658</b>	<b>154,860</b>
<b>GRAND TOTAL--2003 AND 2005*</b>		<b>119,249</b>	<b>147,579</b>	<b>266,828</b>	<b>241,992</b>	<b>249,491</b>	<b>492,083</b>
<b>HEALTH IMPACT FEE</b>					<b>195,389</b>	<b>205,795</b>	<b>401,184</b>
<b>GRAND TOTAL with HEALTH IMPACT FEE*</b>		<b>119,249</b>	<b>147,579</b>	<b>266,828</b>	<b>437,381</b>	<b>455,286</b>	<b>893,267</b>

\* Totals do not include tuition, fund transfers, or transactional revenues, such as from sale of unclaimed property or of land.

#8



Minnesota Department of **Human Services**

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**Deficit Reduction Act of 2005**

**Minnesota Department of Human Services' Preliminary Assessment of Impact, Jan. 25, 2006**

**TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF)**

The conference report includes a change to the base year used to calculate the caseload reduction credit. The base year used to be 1995 and is changed to 2005. The caseload reduction credit is a factor in determining if a state meets work participation rates. Because so many families have left assistance before 2005, this makes it much harder for states to demonstrate a reduced caseload.

At the same time the credit is lost, the work participation rates stay the same: 90% for two-parent families and 50% for all families. States are prohibited from carving out families receiving assistance in state-funded programs that count toward maintenance of effort requirements and must count all families in the overall participation rate. These provisions are scheduled to be effective October 1, 2006.

The bill also establishes federal oversight of work rate definitions and methods. The combination of these changes will make it difficult for Minnesota to meet work participation rates.

The current law 5% penalty for failure to meet work participation rates was not changed.

A 5% penalty to Minnesota could be up to \$13M/ each year and an additional \$11M in a parallel mandate to increase the state's MOE from 75% to 80% if the state fails to meet the work participation rate.

**CHILD CARE**

The conference report reauthorizes the child care development fund for five years with \$1 billion in new mandatory funding. The new funding requires a state match. If Minnesota were to fully engage the additional number of people needed to meet TANF work participation rates, we anticipate the additional child care costs will far exceed the new federal funding.

**CHILD SUPPORT**

The conference report includes a provision that will prohibit states from using incentive grant funds to draw a federal match. It is expected to cost Minnesota \$24M/yr. This has direct impact on Minnesota counties because they receive all the federal incentives.

The bill adds a mandatory annual fee of \$25/yr for families who have never received TANF or AFDC. This is in addition to Minnesota's one-time \$25 processing fee and 1% cost recovery fee. We are analyzing how that might be done at the same time as we are implementing other complex child support changes.

There are other provisions intended to improve collections and a new formula for distributing collections on behalf of TANF families. The goal of the new formula is to get more child support to families who

have left assistance programs, forgoing reimbursement for public assistance funds. These changes, though good for families, will be difficult to implement.

### **CHILD WELFARE**

The bill includes language that will limit federal foster care administrative claiming. These changes are estimated to cost \$28M/yr to Minnesota counties and local collaboratives. This is in addition to the \$12M/yr reduction to the collaboratives as a result of federal administrative tightening Medical Assistance two years ago.

Proposed changes to Targeted Case Management (TCM) would have a dramatic impact on funding that supports case management for children and families in the child welfare system. TCM is a service available for Medicaid enrolled children who are in the child welfare system and who meet certain criteria such as at risk of out-of-home placement or at risk of or experiencing maltreatment. These funds support the staff that assess family needs, develop plans, and provide direct services. In calendar year 2003 Minnesota drew \$53M in federal reimbursement for child welfare (CW)-TCM.

### **MEDICAID**

#### **Prescription Drugs**

Many of the pharmacy pieces approved in the conference report are provisions to gather and disseminate pricing information. The bill would give states a monthly list of AMPs (Average Manufacturers Price) for single and multisource drugs. The bill also allows for the Secretary to hire a vendor to survey nationwide pharmacy drug purchase prices. These provisions do not require that states use this data to change reimbursement formulas for pharmacies. The bill changes the way that the Federal Upper Limit is calculated; the new formula is 250% of AMP. This will probably lower the FULs for most drugs but as Minnesota already has an aggressive Maximum Allowable Cost program and the MACs are much lower than the current FULs, the new FULs would have little impact on Minnesota pharmacies. A detailed analysis of this is not possible because states currently do not have access to the proprietary AMPs.

Two provisions of most concern to states in the original proposals were not included in the conference report: the restriction on dispensing fee payment and the mandates related to use of the TRICARE formulary and a carve-out for mental health drugs.

The Congressional bill books considerable savings for these proposals. The bill has some provisions for modifying the AMP and these provisions could modestly increase rebates that Minnesota and other states collect under the Federal Rebate Program.

#### **Medicaid Long-Term Care**

The House and Senate both included asset transfer restrictions in their respective proposals. The House provisions were much tighter than the Senate's. Provisions of both bills were included in the final conference report.

The Minnesota Legislature has passed similar provisions and Minnesota has sought a waiver from CMS to institute similar rules limiting Medicaid eligibility to those applicants without resources to pay for their LTC needs. Minnesota's two primary proposals—to extend the look back period and to make the

penalty period contingent on the latter of the date of transfer or the date of application—were included in the conference report. The new federally mandated uniform look back period is five years.

The conference report includes other provisions restricting asset transfers that we continue to analyze. All provisions are federal mandates with a short window for implementation. Minnesota requires legislation to implement them.

LTC Partnerships, a program that allows states to grant Medicaid eligibility to those who have demonstrated personal responsibility for paying for their LTC needs but exhausted their LTC policies, were extended to other states. Minnesota has statutory language to pursue such arrangements upon federal approval. We are analyzing what this might require.

The bill provides options for states to provide HCBS through state plan amendments rather than through waivers and expands the cash and counseling options for states. DHS is analyzing both of these opportunities.

## **PROVISIONS UNDER WASTE, FRAUD AND Abuse**

### **Contingency Fund**

The bill stripped out a provision to restrict states' ability to hire vendors that are paid in accordance with the magnitude of savings they find for a state. Minnesota does not have experience with these types of contracts, but the option continues for other states.

### **Medicaid Integrity**

The bill includes \$75M a year for CMS to increase its Medicaid program integrity efforts. CMS, Congress, the OIG (Office of Inspector General) and OMB (Office of Management and Budget) have all produced reports in recent years disappointed about the growth in Medicaid spending and lack of data and oversight in how funds are spent. This investment seeks to build more oversight of state programs. CMS has considerably discretion in how to spend the funding.

### **State False Claims**

The bill gives states whose false claims acts meet a certain standard a bump in the amount of money they are allowed to retain when recovering funds. Minnesota does not have such an act, but we will continue to analyze the provision.

### **TPL Enhancement**

This language in the third party liability enhancement (TPL) provision is very controversial and Minnesota raised considerable concern about it while it was developing in the House and Senate bills. The language, as described by supporters, was meant to improve some state's ability to recover funds from health plans. The drafting of the language is actually much broader and includes language that says any "social, medical, educational or other program" that is available for a services must be billed before Medicaid.

Minnesota will need to await further direction from CMS about its interpretation of the breadth of this language, but the language itself creates considerable liability for states. In Minnesota, we are particularly concerned about the significant state investment in mental health infrastructure being construed to be primary to Medicaid.

### **Citizenship Documentation**

This provision requires state Medicaid programs to obtain documentary evidence of citizenship from applicants. States will no longer be able to use self-declaration of citizenship. There are concerns about the resulting administrative burden on the state and potential complications from the inability to satisfy the requirement with a birth certificate. This section is a mandate with a short window for implementation of July 1, 2006.

### **Cost Sharing & Benefits**

Two new options are afforded to states regarding cost sharing and benefits. The first allows more flexibility for states to shape premiums and cost sharing in Medicaid for certain populations. The second allows states to offer a benefits package that meets a benchmark. We are exploring both of these options. As you may know, Minnesota's copayment law has changed since it was passed. The new federal language reverses the policy that the court struck down last fall, and makes copayments enforceable at a state's option.

While the new section of federal law tightens enforcement mechanisms, it also creates opportunities for exemption of certain new groups without violating Medicaid comparability rules. DHS is analyzing the interplay of these options with Minnesota law.

### **State Financing**

The significant change in this section is the restrictive language regarding targeted case management (TCM). Minnesota invests heavily in TCM, particularly to serve kids at risk of foster care and our mentally ill population. We draw \$87M each year in federal funds for these services. This language provides several very specific restrictions which are not of great concern, but also instructs CMS to issue regulations effective upon issuance to further restrict state's use of these funds. We anticipate CMS' position to be unfavorable to Minnesota, mirroring a ruling it made in a Maryland state plan decision.

Minnesota will not know the full effect of this programmatic or fiscal change until after the regulations are issued, but we anticipate a significant effect on county activity and funding as a result.

### **Miscellaneous Provisions**

State options are available to provide premium-based Medicaid to disabled children with higher family income, and for development of family health information centers. Funds are also available for state demonstrations of children's psychiatric services to be delivered in the community, encouragement of HCBS, Medicaid innovations in effectiveness and efficiency, and use of health savings accounts.

### **SCHIP**

We are unsure whether Minnesota will benefit from the new FY 06 SCHIP funds for shortfall states. Some minor changes were made to how states may use SCHIP funding, but we are pleased that restrictions were not placed on use of SCHIP for parents and caretakers.

### **KATRINA**

The conference report provides relief for states providing care to affected individuals of Katrina states and evacuees under a section 1115 waiver approved by CMS. We have submitted a waiver for Katrina evacuees in our state and await CMS' approval. The relief also includes payment of the non-federal share of costs in the affected states' regular Medicaid and SCHIP programs.



## metropolitan inter-county association

161 st. anthony avenue • suite 850 • st. paul, minnesota 55103 • (651) 222-8737 • fax (651) 222-8747  
internet: www.mica.org • email: mail@mica.org

anoka • blue earth • carver • dakota • olmsted • rice • st. louis • scott • sherburne • stearns • washington • winona

February 15, 2006

The Honorable Tim Pawlenty  
130 State Capitol  
St. Paul, MN 55155

Dear Governor Pawlenty:

Earlier this month, Congress enacted the Deficit Reduction Act of 2005, which contains numerous cuts to Medicaid that will disproportionately harm Minnesota and likely lead to additional property tax increases in 2007. My purpose in writing you on behalf of our member counties is to request you include funding in your supplemental budget to offset the impact of these cuts. Given their tax impact, it would seem to us that they are an ideal candidate for funding from the state's tax relief account.

The Department of Human Services (DHS) estimates the **Targeted Case Management (TCM)** changes in Section 6052 of the bill alone will have an impact of \$87 million per year. Targeted case management is integral to effective coordination of services that allows Minnesota counties to intervene in a manner that minimizes health care outlays and out-of-home placements for particularly the mentally ill and at-risk children. Vulnerable adults and the developmentally disabled also benefit from the services partially funded with the federal dollars. Please note the funding for targeted case management services for medical-assistance-eligible clients is unique in that the nonfederal share is paid for by counties rather than the norm of the state paying. Elimination of the federal funding will mean the counties' cost will increase from 50% to 100% of the total cost of targeted case management services. You should further note that failure to address this issue will undoubtedly result in increases in hospitalizations at largely state expense at the Regional Treatment Centers and other institutionalizations of affect clients.

Other provisions of the bill include:

1. **A Child Support Restriction** that will prohibit the state from using incentive grant funds to draw a federal match. It is expected to cost Minnesota counties \$24 million per year.
2. **Limits On Federal Foster Care Administrative Claiming.** These changes are estimated to cost \$28 million per year to Minnesota counties and local collaboratives.
3. **A Third Party Liability Enhancement (TPL) Provision** that was very controversial and about which Minnesota state and county officials raised considerable concern while it was developing in the House and Senate bills. In essence, it prohibits federal matching funds for any service that the federal government's Center for Medicaid and Medicare Services (CMS) believes would be provided by state or local government in the absence of Medicaid coverage. Prior to Medicaid, state and local government were largely responsible for the types of rehabilitative services that were not covered by insurance (CD treatment, mental health counseling and supports, etc.). Minnesota will need to await CMS

87 million  
case mgt.

interpretation of the breadth of this language, but the language creates the possibility that the state and counties could a loss of millions of dollars of federal funding

In conclusion, if counties try to make up for the loss of the federal dollars, our mutual constituencies will suffer county tax increases nearly as great as the total county property tax increase - for all purposes - for 2006. I urge you to provide funding to address particularly the loss of the federal targeted case management funding in your supplemental budget. This is not only a dollar and cents issue, it's a quality of life issue for the affected clients. But it is also a proven, cost-effective-investment in reducing health care costs, out-of-home placement and juvenile delinquency.

If I may be of any assistance to you regarding this matter, please do not hesitate to contact me.

Sincerely,

A handwritten signature in cursive script that reads "Keith Carlson".

Keith Carlson  
Executive Director

cc: Commissioner Kevin Goodno  
Commissioner Peggy Ingison  
Commissioner Dan Salomone

**Handout #9**

**Hennepin County Budget Estimates of Federal Funds “At Risk” for 2006 for Targeted Case Management**

	<b>Child Protection</b>	<b>Children’s Mental Health</b>	<b>Adult Mental Health</b>	<b>Elderly &amp; Disabled (Nursing Home relocation, estimated)</b>	<b>Developmental Disabilities (persons <u>not</u> on the MRRC Waiver and living in the community)</b>	<b>Total at risk to be lost to the County Budget in 2006</b>
<b>Targeted Case Management Services</b>	<b>\$13,768,000</b>	<b>\$2,637,000</b>	<b>\$3,753,000</b>	<b>\$1,100,000</b>	<b>\$867,000</b>	<b>\$22,125,000</b>
<b>(Federal funds in County Budget estimated for 2006 based on 2004 actuals)</b>						
<b>Contracted community case management for targeted population</b>	<b>\$3,166,000</b>	<b>\$2,660,000</b>	<b>\$2,148,000</b>			<b>\$7,974,000</b>
<b># of clients affected (estimated)</b>	<b>7,000 plus</b>	<b>2,000</b>	<b>4,000</b>	<b>900</b>	<b>800</b>	

\*\* In addition, approximately **\$6 million** in federal Medicaid reimbursements for case management services is at risk to be lost to the county MA Waiver programs.

2/16/06

# M1 MINNESOTA REVENUE 2005 Individual I

Handout #10

Please print and leave unused boxes blank. **DO NOT USE STAPLES** on anything you submit.

Please print

Filing status

Fund

Federal

Minnesota withholding.

not send in W-2s. Complete and enclose Schedule M1W to c.

Tax before credits

**Your first name and initial** \_\_\_\_\_ **Last name** \_\_\_\_\_ **Your Social Security number** \_\_\_\_\_

**If a joint return, spouse's first name and initial** \_\_\_\_\_ **Last name** \_\_\_\_\_ **Spouse's Social Security number** \_\_\_\_\_

**Current home address (street, apartment number, route)** \_\_\_\_\_ **Your date of birth (mm/dd/yyyy)** \_\_\_\_\_

**City** \_\_\_\_\_ **State** \_\_\_\_\_ **Zip code** \_\_\_\_\_ **Spouse's date of birth** \_\_\_\_\_

**2005 federal filing status**

(1) Single  (2) Married filing joint  (3) Married filing separate:  Enter spouse's name and Social Security number here \_\_\_\_\_

(4) Head of Household  (5) Qualifying widow(er)

**State Elections Campaign Fund** If you want \$5 to go to help candidates for state offices pay campaign expenses, you may each enter the code number for the party of your choice. This will not increase your tax or reduce your refund.

**Political party and code number:** Democratic Farmer-Labor . . . 11 Republican . . . . 14  
Green . . . . . 12 General Campaign Independence . . . . . 13 Fund . . . . . 15

**Code number for you:**  **Code number for spouse:**

**From your federal return** (for line references see instructions, page 9), enter the amount of:

**A** Wages, salaries, tips, etc.: .00 **B** IRA, Pensions and annuities: .00 **C** Unemployment: .00 **D** Federal adjusted gross income: .00

If a negative number, mark an X in oval box.

**1 Federal taxable income** (from line 43 of federal Form 1040, line 27 of Form 1040A, or line 6 of Form 1040EZ) . . . . . **1** .00

**2 State income tax or sales tax addition.** If you itemized deductions on federal Form 1040, complete the worksheet on page 9 of the instructions . . . . . **2** .00

**3** If you took the standard deduction on your federal return, enter \$1,300 if married filing joint or qualifying widow(er), or \$650 if married filing separate. Otherwise, skip this line **3** .00

**4 Other additions to your income, including non-Minnesota bond interest** (see instructions, page 10, and enclose Schedule M1M) . . . . . **4** .00

**5 Add lines 1. through 4** (if a negative number, mark an X in the oval box as indicated) **5** .00

**6 State income tax refund from line 10 of your federal Form 1040** . . . . . **6** .00

**7 Net interest or mutual fund dividends from U.S. bonds** (see instructions, page 10) **7** .00

**8 Education expenses you paid for your qualifying children in grades K-12** (see instructions, page 10). Enter the name and grade of each child: **8** .00

**9** If you did not itemize deductions on your federal return and your charitable contributions were more than \$500, see instructions, page 12 . . . . . **9** .00

**10 Subtraction for federal bonus depreciation added back to Minnesota taxable income in 2001, 2002, 2003 and/or 2004** (see instructions, page 12) . . . . . **10** .00

**11 Job Opportunity Building Zone (JOBZ) business and investment income exemptions** (enclose Schedule JOBZ) . . . . . **11** .00

**12 Other subtractions** (see instructions, page 12, and enclose Schedule M1M) . . . **12** .00

**13 Total subtractions. Add lines 6 through 12** . . . . . **13** .00

**14 Minnesota taxable income.** Subtract line 13 from line 5 (if result is zero or less, leave blank) . . . . . **14** .00

**15 Tax from the table on pages 22-27 of the M1 instructions** . . . . . **15** .00

**16 Alternative minimum tax** (enclose Schedule M1MT) . . . . . **16** .00

**17 Add lines 15 and 16** . . . . . **17** .00

# 2005

# Minnesota Individual Income Tax Forms and Instructions

## Inside this booklet

- **Form M1**  
Minnesota income tax return
- **Schedule M1W**  
Minnesota withholding
- **Schedule M1ED**  
Minnesota K-12 Education Credit
- **Schedule M1WFC**  
Minnesota Working Family Credit
- **Form M60**  
Payment voucher

make it  
easy  
on  
yourself...

File your return electronically.

More than **1.5 million** Minnesotans already have!

To learn more, go to

[www.taxes.state.mn.us](http://www.taxes.state.mn.us)

See page 2 for details

MINNESOTA • REVENUE



# What's new for 2005?

## Form 1099-G refund information

The Department of Revenue no longer mails Form 1099-G, *Record of Income Tax Refund*, to taxpayers.

If you received a state income tax refund in 2005, and you itemized deductions on federal Form 1040 in the year you paid the tax, you may need to report this amount on line 10 of your 2005 federal Form 1040.

To determine the Minnesota income tax refund you received:

- go to [www.taxes.state.mn.us](http://www.taxes.state.mn.us), or
- call the automated phone system at 651-296-4444 or 651-556-3009, or
- review your records.

## Federal changes

Minnesota adopted most of the federal changes made to the federal tax code, effective the same dates as federal, including:

- the federal exclusions and deductions for members and families of the military,
- the health savings account deduction,
- the federal deduction for educator expenses,
- the federal clean-fuel vehicle deduction,
- the definition of qualifying child, and
- the option to include nontaxable combat pay in earned income (see Schedule M1WFC).

Minnesota **did not** adopt the following:

- the federal increase for the standard deduction for married taxpayers. Therefore, the amount of the increase must be added back to taxable income. See the line 3 instructions on page 9.
- the federal deduction for domestic production activities (see Schedule M1M, *Income Additions and Subtractions*).
- the federal itemized deduction for sales tax paid. See the line 2 instructions on page 9.

## Military personnel

**Minnesota military members:** Beginning with tax year 2005, if you are a Minnesota resident on active duty stationed outside Minnesota, you are no longer considered a nonresident for income tax purposes. You are allowed a new subtraction for military pay. See Schedule M1M for the new subtraction.

In addition, you may not be required to file a Minnesota return. See *Members of the Armed Forces* on page 4 for more details.

## National Guard members and reservists:

Beginning with tax year 2005, a subtraction is allowed for compensation received for state or federal active service performed in Minnesota by members of the National Guard or reservists. See Schedule M1M.

## Human organ donation subtraction

Beginning with tax year 2005, a subtraction from income is allowed for certain costs incurred when donating a human organ. See Schedule M1M.

## K-12 education credit — Household income limits and maximum credits

Beginning with tax year 2005, the household income limit and the maximum credit are now based on the number of qualifying children you have in kindergarten through grade 12 (K-12). See Schedule M1ED, *K-12 Education Credit*.

## U.S. bond interest subtraction is interest net of expenses

Reduce the subtraction for U.S. bond interest on line 7 of Form M1 by any expenses deducted on the federal return that are attributable to this income. See the line 7 instructions on page 10.

## Penalty for fraudulently claiming a refund

Effective for credits or refunds claimed after December 31, 2005, if you file a return that fraudulently claims a refund, you will be assessed a penalty. The new penalty is 50 percent of the fraudulently claimed refund.

## More taxpayers need to complete Schedule M1M

If you have an addition item to report on line 4 of Form M1, you must complete and enclose Schedule M1M. This is true even if only one item applies. All the instructions for the additions reported on Schedule M1M are now provided in the schedule instructions, rather than the M1 instruction booklet.

The reciprocity income subtraction is now reported on Schedule M1M. Therefore, if your only Minnesota source income is wages covered by reciprocity from which Minnesota income tax was withheld, you must complete Schedule M1M to receive a refund.

# Did you know?

## Information for your federal return

### Deducting vehicle license fees on federal Schedule A

If you itemize on your 2005 federal return, only a portion of your Minnesota vehicle license fee is deductible as personal property tax on line 7 of federal Schedule A of Form 1040. The deduction is allowed only for passenger automobiles, pickup trucks and vans.

To correctly determine line 7 of Schedule A (1040), you must subtract \$35 from your vehicle's registration tax. To find the registration tax:

- go to <https://dutchelm.dps.state.mn.us/dvsinfo/mainframepublic.asp>, or
- look at the vehicle registration renewal form issued by the Driver & Vehicle Services.

The other amounts, such as the plate fee and filing fee, are not deductible and cannot be used as an itemized deduction.

If you own more than one vehicle, subtract \$35 from the registration tax shown for each vehicle.

## Refund of campaign contributions

You may be able to claim a refund of contributions made to qualified Minnesota political parties, candidates for statewide offices or the Minnesota Legislature. The maximum refund is \$50 for single persons and \$100 for married couples.

Complete Form PCR, *Political Contribution Refund Application*, and mail it with your original contribution receipt, Form EP-3. Canceled checks are not acceptable as receipts.

For contributions made in 2005, you must file the 2005 Form PCR by April 17, 2006. For contributions made in 2006, file the 2006 Form PCR by April 16, 2007. Form PCR is available on our website at [www.taxes.state.mn.us](http://www.taxes.state.mn.us).

# Line instructions

## Line instructions

Before you enter amounts on Form M1, read the instructions on page 16.

- Round amounts to the nearest dollar. Drop amounts less than 50 cents and increase amounts 50 cents or more to the next higher dollar.
- If the line does not apply to you or if the amount is zero, leave the boxes blank.

## Federal return information—Lines A–D

### Line A—Federal wages, salaries, tips, etc.

Enter your wages, salaries, tips, etc. from:

- line 7 of federal Form 1040,
- line 7 of Form 1040A,
- line 1 of Form 1040EZ,
- line 8 of Form 1040NR, or
- line 3 of Form 1040NR-EZ.

### Line B—Taxable IRA distributions, pensions and annuities

Enter the total of your taxable IRA distributions and your taxable pensions and annuities:

- add lines 15b and 16b of federal Form 1040,
- add lines 11b and 12b of Form 1040A, or
- add lines 16b and 17b of Form 1040NR.

### Line C—Unemployment compensation

Enter the unemployment compensation you received in 2005 that is included on:

- line 19 of federal Form 1040,
- line 13 of Form 1040A,
- line 3 of Form 1040EZ, or
- line 20 of Form 1040NR.

### Line D—Federal adjusted gross income

Enter your 2005 federal adjusted gross income from:

- line 37 of federal Form 1040,
- line 21 of Form 1040A,
- line 4 of Form 1040EZ,
- line 35 of Form 1040NR, or
- line 10 of Form 1040NR-EZ.

If your federal adjusted gross income is a negative number (less than zero), mark an X in the oval box on line D to indicate it is a negative number.

## Minnesota income—Lines 1–5

### Line 1—Federal taxable income

Enter your federal taxable income from:

- line 43 of federal Form 1040,
- line 27 of Form 1040A,
- line 6 of Form 1040EZ,
- line 40 of Form 1040NR, or
- line 14 of Form 1040NR-EZ.

If your federal taxable income is a negative number (less than zero), you should have entered a zero on your federal return. However, on your Minnesota return, enter the actual number and mark an X in the oval box on line 1 to indicate it is a negative number.

### Line 2—State income tax or sales tax addition

Minnesota does not allow you to deduct state income or sales tax. If you itemized deductions on your 2005 federal Form 1040, you must add back any amounts you deducted on line 5 of federal Schedule A for income or sales tax.

Skip this line if you filed Form 1040A or 1040EZ, or if you filed Form 1040 but did not itemize deductions.

If you itemized deductions, follow the steps below to determine line 2. You must use the amounts from your federal Schedule A, even if your deductions were limited.

1. Amount from line 28 of your federal Schedule A . . . . . \_\_\_\_\_
2. If you are not a dependent, use the table in the next column to find the amount for this step. **Dependents:** Enter the standard deduction from your federal return . . . . . \_\_\_\_\_
3. Subtract step 2 from step 1 (if result is zero or less, enter 0) . . . . . \_\_\_\_\_
4. State income or sales tax from line 5 of federal Schedule A and any additional state income tax you may have included on line 8 (other taxes) of Schedule A . . . . . \_\_\_\_\_
5. Enter the amount from step 3 or step 4, whichever is less, on line 2 of Form M1.

### Married couples filing separate returns:

Each spouse must complete a separate worksheet. If step 4 is less than step 3 for either spouse, each spouse must enter the step 4 amount of their own worksheet on line 2 of their Form M1.

## TABLE FOR STEP 2

Check the boxes that apply to you and your spouse. If you are married filing separately, check boxes only for your own status, unless your spouse has no gross income and cannot be claimed as a dependent by another person:

you: 65 or older  blind

your spouse: 65 or older  blind

In the table below, find your filing status and the number of boxes you checked above (from 0-4) and enter the appropriate dollar amount in step 2 in the previous column:

filing status	boxes checked above	dollar amount for step 2
single:	0	\$ 5,000
	1	6,250
	2	7,500
married filing jointly, or qualifying widow(er):	0	\$ 8,700
	1	9,700
	2	10,700
	3	11,700
married filing separately:	4	12,700
	0	\$ 4,350
	1	5,350
	2	6,350
head of household:	3	7,350
	4	8,350
	0	\$ 7,300
household:	1	8,550
	2	9,800

**S corporation shareholders and individual partners:** Also include on line 2 your pro rata share of income taxes paid by the corporation or partnership that were deducted in arriving at the entity's ordinary income or net rental income. This amount, if any, will be provided on the Schedule KS or KPI you received from the entity.

**Nonresident aliens:** Enter on line 2 the amount of state income tax from line 1 of your Schedule A (1040NR), or included on line 11 of Form 1040NR-EZ.

### NEW Line 3—Standard deduction adjustment for married persons

Minnesota did not adopt the federal increase for the standard deduction for married taxpayers. Therefore, if you claimed the standard deduction and are filing as married or qualifying widow(er), enter the following amount on line 3:

**If your federal filing status is: Enter:**  
 Married filing joint . . . . . \$1,300  
 Qualifying widow(er) . . . . . 1,300  
 Married filing separate . . . . . 650

Skip this line if your federal filing status is single or head of household.

# Line 21

## Credits against tax— Lines 21–25

### Line 21—Marriage credit

To qualify for the marriage credit, you must meet all of the following requirements:

- you are filing a joint return,
- both you and your spouse have taxable earned income, taxable pension or taxable Social Security income,
- your joint taxable income on line 14 of your Form M1 is at least \$30,000, and
- the income of the lesser-earning spouse is at least \$17,000.

If you qualify, complete the marriage credit worksheet (on this page) to determine your credit.

### Instructions for steps 2 and 3 of the Marriage Credit Worksheet

Separately determine the total each spouse received of the following types of income.

Enter your result on step 2 and your spouse's result on step 3:

- wages, salaries, tips and other taxable employee compensation
- self-employment income included on line 3 of Schedule SE (1040), less the self-employment tax deduction from line 6 of Schedule SE
- portion of taxable pension and Social Security income included on lines 15b, 16b and 20b of Form 1040 or lines 11b, 12b and 14b of Form 1040A, minus any income you received from the Railroad Retirement Board included on line 16b of Form 1040 or line 12b of Form 1040A.

### Marriage Credit Worksheet

- 1 Joint taxable income from line 14 of Form M1 (if less than \$30,000, you do not qualify) .....
- 2 Your total of earned income, taxable pension income and taxable Social Security income .....
- 3 Your spouse's total of earned income, taxable pension income and taxable Social Security income ... ..
- 4 Amount from step 2 or step 3, whichever is less (if less than \$17,000, you do not qualify) .. ..
- 5 **If step 4 is less than \$75,000**, use the table at left and the amounts from steps 1 and 4 to find your credit.  
Enter the credit here and skip steps 6–16. See the instructions below step 16 .....

**If step 4 is \$75,000 or more**, continue with step 6.

- 6 Amount from step 4 .....
- 7 Value of one personal exemption plus one-half of the married-joint standard deduction .... **\$7,550**
- 8 Subtract step 7 from step 6 ... ..
- 9 Using the rate schedule for **single persons** on page 27, compute the tax for the amount on step 8 .. ..
- 10 Amount from step 1 .....
- 11 Amount from step 8 .....
- 12 Subtract step 11 from step 10 (if zero or less, you do not qualify) .. ..
- 13 Using the rate schedule for **single persons** on page 27, compute the tax for the amount on step 12 .. ..
- 14 Line 15 of Form M1 .....
- 15 Add step 9 and step 13 .....
- 16 Subtract step 15 from step 14. If the result is more than \$303, enter \$303. If result is zero or less, you do not qualify. Enter credit here and see instructions below .....

**Full-year residents:** Enter the result from step 5 or step 16, whichever is applicable, on line 21 of Form M1.

**Part-year residents and nonresidents:** Multiply the result from step 5 or step 16, whichever is applicable, by line 24 of your Schedule M1NR. Enter the result on line 21 of Form M1.

### Table for step 5 of Marriage Credit Worksheet

If step 4 is:		and step 1 is at least:						
at least	but less than	\$30,000	\$50,000	\$70,000	\$90,000	\$110,000	\$130,000	
		but less than:						
		\$50,000	\$70,000	\$90,000	\$110,000	\$130,000	and over	
		your credit amount is:						
\$17,000	\$19,000	\$22	\$22	\$0	\$0	\$0	\$0	
19,000	21,000	56	56	38	0	0	0	
21,000	23,000	90	90	88	0	0	0	
23,000	25,000	124	124	124	0	0	0	
25,000	27,000	158	158	158	28	0	0	
27,000	29,000	176	182	182	68	0	0	
29,000	31,000	142	182	182	84	0	0	
31,000	33,000	108	182	182	100	0	0	
33,000	35,000	74	182	182	116	0	0	
35,000	37,000	40	182	182	132	8	8	
37,000	39,000	6	182	182	148	24	24	
39,000	41,000	0	182	182	164	40	40	
41,000	43,000	0	182	182	180	56	56	
43,000	45,000	0	182	182	182	72	72	
45,000	47,000	0	182	182	182	88	88	
47,000	49,000	0	176	182	182	104	104	
49,000	51,000	0	142	182	182	120	120	
51,000	53,000	0	108	182	182	136	136	
53,000	55,000	0	74	182	182	152	152	
55,000	57,000	0	40	182	182	168	168	
57,000	59,000	0	6	182	182	184	184	
59,000	61,000	0	0	182	182	200	200	
61,000	63,000	0	0	182	182	216	216	
63,000	65,000	0	0	182	182	232	232	
65,000	67,000	0	0	182	182	248	248	
67,000	69,000	0	0	176	182	264	264	
69,000	71,000	0	0	142	182	280	280	
71,000	73,000	0	0	108	182	296	296	
73,000	75,000	0	0	65	173	303	303	
75,000	& over	Complete steps 6 through 16 of the Marriage Credit Worksheet.						

# Memorandum



February 16, 2006

To: Sen. Larry Pogemiller, Chair  
Members of the Senate Taxes Committee

From: M.J. Hedstrom, Fiscal Analyst

Subject: Married Standard Deduction Conformity

## BACKGROUND.

Federal taxable income is the starting point for the Minnesota individual income tax return, meaning that taxpayers carry over their federal standard deduction or itemized deductions to the state tax return.

The \$10,000 federal married standard deduction is greater than the \$8,700 state deduction. Filers who claim the federal standard deduction have to add back the difference to their Minnesota taxable incomes. For tax year 2005, that difference is \$1,300 on joint tax returns, \$650 on married separate returns. For the current tax year 2006, the difference is \$850 for married joint returns, \$425 for married separate returns. The difference narrows to \$750/ \$325 in tax year 2007, and \$550/ \$225 in tax year 2008. Beginning in tax year 2009 and thereafter, the federal and state deductions will be the same.

### *Legislative History*

The 2001 Economic Growth and Tax Relief Reconciliation Act contained several tax provisions to reduce or eliminate "marriage penalties"<sup>1</sup> in the federal tax code. One change, originally scheduled to phase in from tax year 2005 through tax year 2008, gradually increased the standard deduction amount for married joint returns<sup>2</sup> and surviving spousal returns to twice the standard deduction amount for single filers. Minnesota conformed to the 2001 federal tax act.

The 2003 federal Jobs and Growth Tax Relief Reconciliation Act ("JGTRRA") increased the married joint standard deduction to twice the single standard deduction for tax years 2003 and 2004. Minnesota conformed to the JGTRRA. So the federal and Minnesota married standard deduction amounts were the same for tax years 2003 and 2004.

<sup>1</sup> A marriage penalty occurs when married taxpayers incur more tax liability than they would have paid as single filers.

<sup>2</sup> The standard deduction amount for a married separate return is one-half the amount for a joint return. On the federal return, the standard deduction is equal for married separate returns and single filer returns.

In October 2004, the federal Working Families Tax Relief Act (“WFTRA”) was signed into law. That federal act extended the 2004 married standard deduction from tax year 2005 through tax year 2008, replacing the previously enacted gradual phase-in to which Minnesota is conformed.

In the 2005 session, the Minnesota Senate and the Minnesota House each passed legislation to conform to the WFTRA enhanced federal standard deduction. The Senate bill (S.F. 2206 “Tax3”) adopted the federal standard deduction for tax years 2005-2008, the House bill (H.F. 785) for tax years 2005 and 2006. Governor Pawlenty did not recommend or fund married standard deduction conformity in the F.Y. 2006-07 budget submission to the Legislature. Ultimately, conformity to the WFTRA federal standard deduction was not enacted.

Under current Minnesota law, the standard deduction for married joint returns is phased up to 200 percent of the amount of the single return standard deduction over four tax years. The schedule is 174% in tax year 2005, 184% in tax year 2006, 187% in tax year 2007, and 190% in tax year 2008, reaching 200% in tax year 2009 and thereafter.

#### *How current law affects taxpayers*

The following information for Tax Year 2005 is from the legislative version of HITS, the income tax simulation model. Note that a simulation by the Department of Revenue on the full income tax model will produce slightly different results. Also please note that these results are based on the November 2005 Revenue Forecast. Taxpayer outcomes and cost estimates will be revised after the February 2006 Revenue Forecast.

About 526,000 returns are affected by the difference between the state and federal married standard deduction amounts. Of these, about 450,000 returns owe more state income tax than if the state deductions were the same as federal deductions, typically between \$50 - \$100 for a joint return and \$25 to \$50 for a separate return in tax year 2005<sup>3</sup>. About 78,000 filers receive a slightly larger Marriage Penalty Credit and pay less tax, averaging \$10.

- The requirement to add back the difference between the federal and state married standard deductions to Minnesota taxable income causes about 340,000 married filers who take the standard deduction to owe a higher state income tax than they would if Minnesota conformed to the federal standard deduction in tax year 2005.
- An additional 110,000 married filers who itemize deductions also pay more state tax because a larger portion of their state income tax must be added back to their Minnesota taxable income. This occurs because of a feature in the state income tax meant to ensure that itemizers, when they add back their deducted state

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<sup>3</sup> The HITS model analysis for TY 2005 finds that 92% of married joint returns liability is in the \$51-\$100 range, and 92% of married separate return liability is in the \$26-\$50 range. For standard deduction 2005 returns, maximum liability for added-back income on a joint return is \$70 if all of the income is taxed in the first bracket, \$92 if all of the income is taxed in the second bracket and \$102 if all of the income is taxed in the third bracket.

income tax to their Minnesota taxable income, still receive a tax benefit at least equal to the standard deduction on their state return. If Minnesota were to adopt the federal standard deduction, these 110,000 married itemizers, would add back a lower amount of state income tax, resulting in higher state deductions and a lower state tax.

- About 75,000 among the married filers who claim the Marriage Credit owe a lower amount of state tax because of the lower state standard deduction. This occurs because the Marriage Penalty Credit calculation looks back to the federal standard deductions. The greater the difference between the taxes owed by a single filer and a married filer the greater is the marriage penalty, and the greater is the Marriage Penalty Credit. On average the addition credit is about \$10 in tax year 2005. These taxpayers would owe slightly more tax if Minnesota were to conform to the higher standard deduction.
- The Minnesota Working Family Credit is refundable, meaning that the credit first applies to reduce tax liability, and any additional credit is paid as a refund. Under current law for tax year 2005, about \$830,000 of the Working Family Credit is applied to reduce tax liability. That amount otherwise would be paid out in refunds if Minnesota conformed to the federal married standard deduction.
- In tax year 2005, about 6,350 returns that have tax liability with a lower state standard deduction would have their state tax reduced to zero if Minnesota conformed to the federal standard deduction amounts.
- There is a very small interaction with the Minnesota Alternative Minimum Tax. Fewer than 500 returns would owe AMT if Minnesota conformed to the federal standard deduction, totaling \$25,000 in tax year 2005 for all returns.

Some of the detailed analysis in this section is from a December 2005 memorandum prepared by House Research and Fiscal Analysis departments. I also am indebted to the Department of Revenue Research Division for their valuable assistance.

*Revenue estimate for conforming to the federal standard deduction*

General Fund — November 2005 Revenue Forecast.

FY 2006	FY 2007	FY 2006-07	FY 2008	FY 2009	FY 2008-09
(\$32,300,000)	(\$29,000,000)	(\$61,300,000)	(\$15,000,000)	(\$6,600,000)	(\$21,600,000)

Source: Minnesota Department of Revenue, Research Division, 12/9/2005. A copy of the full revenue estimate accompanies this memorandum.

Please note that this estimate assumes that legislation would conform to the federal standard deduction for all tax years, including retroactively for tax year 2005. If the

Legislature were to conform effective for tax year 2006 and thereafter, then tax expenditure would be \$29 million for FY 2007 plus the \$21.6 million total for the FY 2008-09 biennium, for a total cost of \$50.6 million over three tax years. This compares to a cost of \$82.9 million for four tax years. (Other choices about implementing retroactive conformity will affect that estimate, as discussed below.) A new estimate for both options will be requested after the February 2006 Revenue forecast.

*Retroactive conformity issues.*

Because the 2005 tax year returns are being filed now, and because of data limitations, several choices and fiscal and policy issues arise if you wish to implement federal married standard deduction conformity for tax year 2005. The structure of a given proposal to implement retroactive conformity will affect the revenue estimate.

In addition, the Department will incur costs of administering refunds. Those costs will be accounted for separately, in a fiscal note.

Most 2005 returns will have been filed and many will have been processed by the time the Legislature acts. Some of the data needed to determine correct liability and to process refunds for retroactive conformity is not reported on a tax return. Of the return data the Department of Revenue collects, some will not be available until extension returns are filed in October 2006, while federal tax return data will come from the IRS as late as July 2007.

Consequently, not all taxpayers could "automatically" be issued a refund. Some taxpayers would have to file amended returns. Some refunds could be delayed until mid-2007.

You also may wish to consider whether it is appropriate to collect additional 2005 tax after the fact from those who benefit by a larger Marriage Penalty Credit under current state law.

I can provide the Committee with more detail about the issues in retroactive conformity at another time, or you may wish to call on the Department of Revenue to discuss the options and administrative issues.

#12

**Standard Deduction Marriage Penalty Relief  
(\$000s)**

	FY2006	FY 2007	FY 2008	FY 2009
General Fund	(\$32,300)	(\$29,000)	(\$15,000)	(\$6,600)

Effective beginning with tax year 2005.

**EXPLANATION OF THE PROVISION**

The proposal is to conform to the federal change in the standard deduction contained in the Working Families Tax Relief Act of 2004. This provision defines the standard deduction for a married couple filing a joint return to be equal to twice the amount of the standard deduction for single filers, and the standard deduction for married persons filing separate returns to be equal to that for single filers. These definitions would apply immediately instead of being phased in over the five years beginning in 2005, as current law provides. The change would affect tax years 2005 through 2008.

**REVENUE ANALYSIS DETAIL**

- Simulation results are obtained using the House Income Tax Simulation (HITS 5.4) model. The simulations assume the same economic conditions used by the Minnesota Department of Finance for the forecast published in November 2005. The model uses a stratified sample of 2003 individual income tax returns compiled by the Minnesota Department of Revenue.
- The estimate for the retroactive impact to tax year 2005 assumes that all aspects of the tax calculation affected by the standard deduction would be changed, including the calculation of the marriage credit and the addback of state income tax for itemizers. It also assumes that the change would be implemented so that it was fully effective in FY 2006, which includes refunds issued through September 2006. Both the tax year estimate and the fiscal year allocation could change, depending on when and how a retroactive change is put into effect.
- All of tax year 2005 was allocated to FY 2006 and all of tax year 2006 was allocated to FY 2007. Tax years 2007 and 2008 were allocated 50/50 to fiscal years.

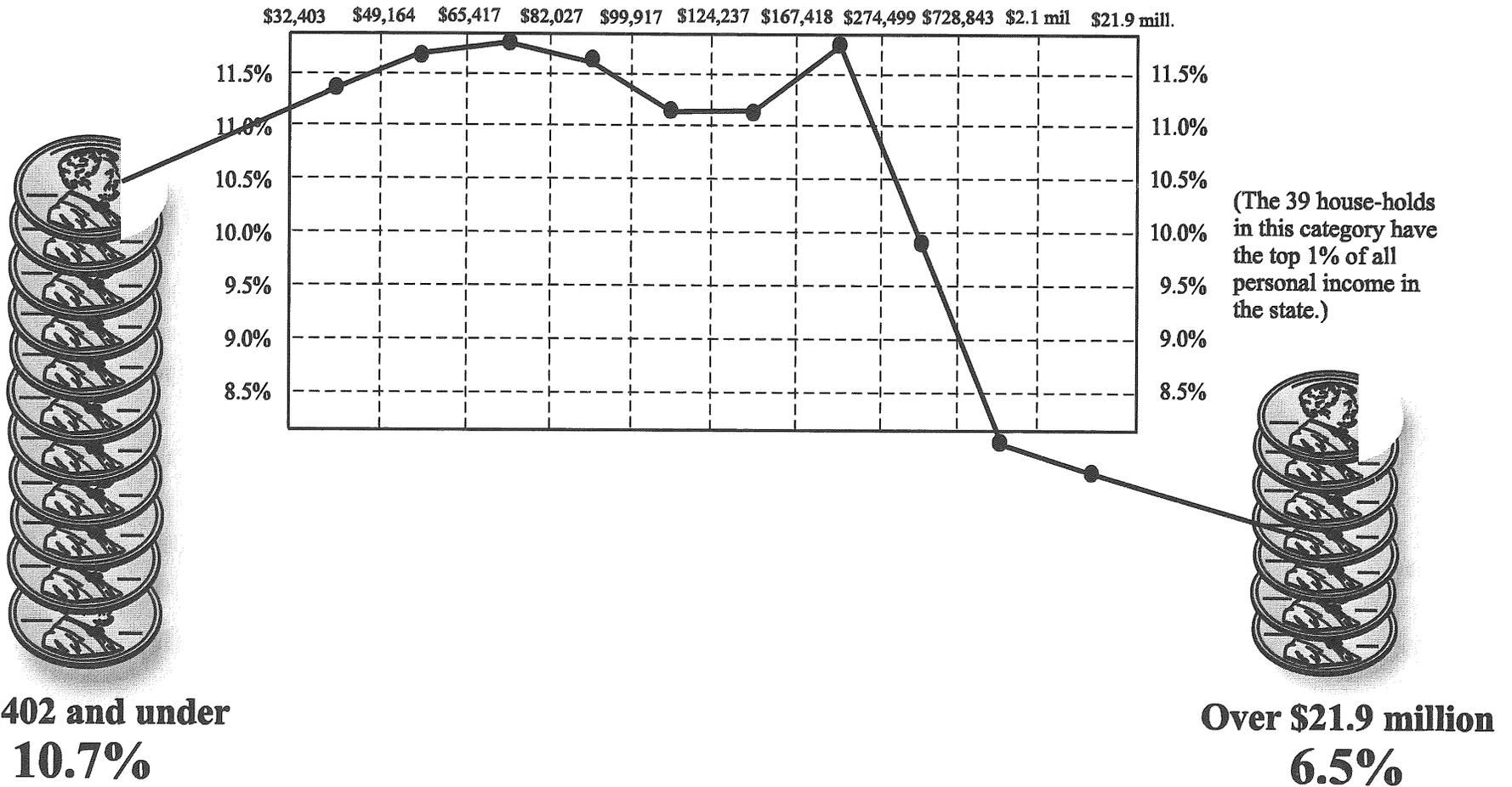
<u>Tax Year</u>	<u>Estimate</u>
2005	(\$32,300)
2006	(\$20,600)
2007	(\$16,800)
2008	(\$13,200)

**Number of Taxpayers:** About 446,000 taxpayers in 2005 experience a tax decrease.

Minnesota Department of Revenue  
Tax Research Division  
December 9, 2005

# Rates Dip at the Top

In Minnesota, most taxpayers pay about the same share of their incomes in state and local taxes. That's not true at the top. People with the state's highest incomes also pay the lowest effective tax rate. Here are the rates forecast for Minnesotans at various incomes.



Source: 2005 Minnesota Tax Incidence Study, State Revenue Department  
StarTribune graphic

**Detail from 2005 Minnesota Tax Incidence Study Table 4-5  
Suits Indices by Income and Population Deciles, 2002 & 2007**

<i>Tax Type</i>	2002 Income Decile Suits Index	2007 Income Decile Suits Index	2002 Population Decile Suits Index	2007 Population Decile Suits Index
Sales Tax on Motor Vehicles	-0.169	-0.180	-0.145	-0.155
Motor fuels excise taxes	-0.262	-0.274	-0.240	-0.251

*Source:* 2005 Minnesota Tax Incidence Study, Using Nov. 2004 Forecast, Minnesota Department of Revenue, March 2005, page 57.

Suits Index Key:                      < 0 Regressive      0 Proportional      > 0 Progressive