



# STATE OF MINNESOTA

Office of Governor Tim Pawlenty

130 State Capitol ♦ 75 Rev. Dr. Martin Luther King Jr. Boulevard ♦ Saint Paul, MN 55155

Agenda #1

February 2, 2005

The Honorable James P. Metzen  
President of the Senate  
322 State Capitol  
Saint Paul, Minnesota 55155

Dear Senator Metzen:

The following appointment is hereby respectfully submitted to the Senate for confirmation as required by law:

**Tax Court:**

George W. Perez, 2522 Claremont Drive, Mendota Heights, Minnesota 55120-1726, in the county of Dakota, effective February 7, 2005, for a six-year term that expires on January 3, 2011.

Sincerely,

A handwritten signature in black ink, appearing to read "Tim Pawlenty".

Tim Pawlenty  
Governor

TP/jh

Enclosures

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FEB 02 2005

President of the Senate

# STATE of MINNESOTA



TIM PAWLENTY  
GOVERNOR

## NOTICE OF APPOINTMENT

# GEORGE W. PEREZ

2522 Claremont Drive  
Mendota Heights, Minnesota 55120-1726  
County of Dakota  
Congressional District Four

Because of the special trust and confidence I have in your integrity, judgment and ability, I have appointed and commissioned you to have and to hold the said office of:

### JUDGE

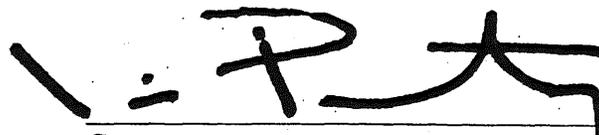
### MINNESOTA TAX COURT

Effective: February 7, 2005  
Term Expires: January 3, 2011

This appointment carries with it all rights, powers, duties, and emoluments granted by law and pertaining to this position until this appointment is superseded or annulled by me or other lawful authority or by any law of this State.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Minnesota to be affixed at the Capitol in the City of Saint Paul, February 2, 2005.



  
Governor  
  
Secretary of State

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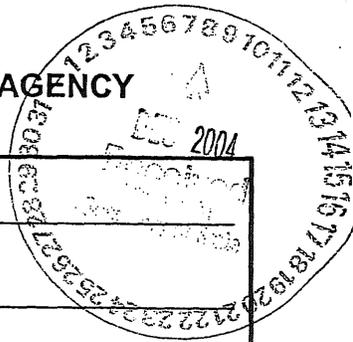
Replacing: Reappointment

Printed on recycled paper containing 15% post consumer material

President of the Senate

**STATE OF MINNESOTA**  
**OPEN APPOINTMENTS APPLICATION FOR SERVICE ON STATE AGENCY**

*All information on this form is available to the public upon request.*



Agency Name: \* Minnesota Tax Court  
 (Name of board, council, commission or task force to which you are applying.)

Position Sought: Tax Court Judge  
 (Membership position sought or enter "member" if no specific requirements exist for position sought.)

Applicant Name: \* George Perez  
 (First Name) (Last Name)

Applicant Address: \* 2522 Claremont Drive, Mendota Heights, MN 55120-1726  
 (Street) (City) (State) (Zip)

Day Phone: \* (651) 296-2806 Evening Phone: (651) 994-7929

E-MAIL: \* george.perez@taxcourt.state.mn.us

County: Dakota MN House of Rep District: 39A U.S. House of Rep District: 4

\* Indicates information that will appear on the Office of the Secretary of State web site: [www.sos.state.mn.us](http://www.sos.state.mn.us)

Did the Appointing Authority suggest you submit your application? YES  NO

Any other information the Nominating Person feels would be helpful to the Appointing Authority:  
Please see attached resume.

(Statement may continue on reverse or attached sheets)

I swear that, to the best of my knowledge, the above information is correct and that I satisfy all legally prescribed qualifications for the position sought.

George W Perez 12.8.04  
 (Signature of Applicant)\* (Date)

\* If another person or group is nominating the applicant, the applicant's signature indicates consent to nomination.

**OPTIONAL STATISTICAL INFORMATION**

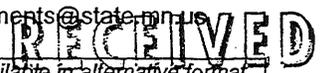
The following information is optional and voluntary. Information is collected for, and compiled in, the annual report on the open appointments process pursuant to *Minnesota Statutes* §15.0597.

Sex:  Female  Male  
 Political Party:  Democratic-Farmer-Labor  
 Green  
 Independence  
 Republican  
 Other \_\_\_\_\_  
 No party preference

Race\*:  African American / Black  
 American Indian / Alaska Native  
 Asian  
 Hispanic  
 Native Hawaiian / Pacific Islander  
 White  
 Other Race \_\_\_\_\_

National Origin: \_\_\_\_\_ (\* Select as many as apply)  
 (Country of Origin or Principle Tribe)

MAIL, FAX, OR SUBMIT APPLICATION IN PERSON, TO: Office of the Secretary of State, Open Appointments  
 180 State Office Building  
 100 Rev. Dr. Martin Luther King, Jr., Blvd  
 St. Paul, MN 55155-1299  
 FAX: (651) 296-9073  
 Phone: (651) 297-5845  
 Email: [open.appointments@state.mn.us](mailto:open.appointments@state.mn.us)



Applicants will not receive an acknowledgement of submitted applications; the appointing authority will notify you if an interview is desired. By request, this application will be made available in alternative format (for example, braille, large print, audio tape, or computer disk.)

FOR OFFICE USE: Sub by AA: governor AA: governor Trans Date: 12 FEB 02 2005

President of the Senate

## **GEORGE W. PEREZ**

Graduate of Oberlin College and the University of Wisconsin Law School, serving on the International Wisconsin Law Review and the International Moot Court.

### **Employment**

Minnesota Tax Court, Chief Judge, 2001-present

Minnesota Tax Court, Judge, 1997-2001

Internal Revenue Service, Tax Attorney, St. Paul, Minnesota 1995-1997

Central Legal, Inc., Immigration Attorney, St. Paul, Minnesota 1992-1995

Second District Court, Judicial Law Clerk, St. Paul, Minnesota 1991-1992

Circuit Court, Judicial Law Clerk, Madison, Wisconsin, 1990

Kasdorf, Lewis & Swietlik, Associate Attorney, Milwaukee, Wisconsin, 1987-89.

### **Bar Associations**

Member, Task Force on the Model Rules of Professional Conduct

Board of Governors, Minnesota State Bar Association

Delegate, American Bar Association

Co-Chair, Diversity Committee, Minnesota State Bar Association

Co-Chair, Diversity Committee, Ramsey County Bar Association

Member, National Hispanic Bar Association, Judicial Selection Committee

President, Minnesota Hispanic Bar Association, 1996-98

### **Professional Activities**

Instructor, Inver Hills Community College – Business Law and Legal Ethics, 1992-99

Lecturer, Tax Law – Continuing Legal Education, State and National

Chair, Sub-committee for the Supreme Court Racial Bias Task Force

Guardian ad litem for Ramsey County, 1991-94

Founder, Minnesota Hispanic Bar Association Law Scholarship Endowment Fund

Mentor, law students – Minnesota, William Mitchell, Hamline, and St. Thomas Law Schools

### **Honors and awards**

- National Tax Judge of the Year (2002-2003)

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President of the Senate

George W. Perez  
Page two

- Minnesota State Bar Association Volunteer Award for 2000
- Outstanding Mentor of the Year, Ramsey County Bar Association 1999
- Outstanding Leadership & Service, Minnesota Hispanic Bar Association 1998
- Wiggins Award – for law school scholarship and student involvement
- International Law Review
- International Moot Court
- Oberlin Scholarship
- Harvard-Sloan Scholarship

**Foreign Languages**

Fluent in Spanish

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President of the Senate



**OFFICE OF GOVERNOR TIM PAWLENTY**  
130 State Capitol ♦ Saint Paul, MN 55155 ♦ (651) 296-0001

# NEWS RELEASE

**FOR IMMEDIATE RELEASE:**  
February 2, 2005

**Contact:** Brian McClung  
(651) 296-0001

## GOVERNOR PAWLENTY REAPPOINTS PEREZ TO TAX COURT

**Saint Paul** – Governor Tim Pawlenty today announced the reappointment of Judge George W. Perez to the Tax Court.

Perez, of Mendota Heights, has been a Tax Court judge since 1997 and chief judge since 2001. He was a tax attorney with the Internal Revenue Service in St. Paul from 1995 to 1997, an immigration attorney with Central Legal, Inc. in St. Paul from 1992 to 1995, a Second Judicial District law clerk in Ramsey County from 1991 to 1992, a judicial law clerk with the Circuit Court in Madison, Wisconsin in 1990 and an associate attorney with the law firm of Kasdorf, Lewis and Swietlik in Milwaukee, Wisconsin from 1987 to 1989.

Perez earned his juris doctorate degree from the University of Wisconsin Law School in 1987 and his bachelor of arts degree from Oberlin College in Oberlin, Ohio in 1983.

The Tax Court hears appeals filed by taxpayers relating to any state or local tax, except special assessments. The Tax Court consists of three judges appointed by the Governor who have knowledge of taxation and tax laws.

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## Assessment Practices in Minnesota

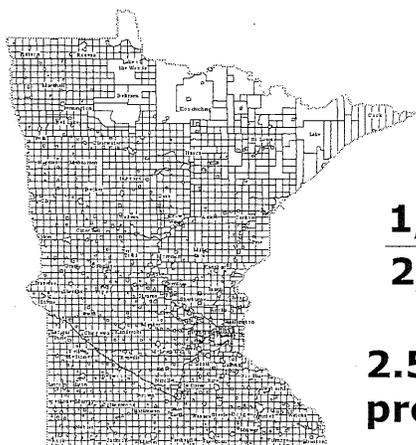
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A General Overview of Organization  
and Quality Measures

Gordon Folkman, Director, Property Tax Division,  
Minnesota Department of Revenue

In Minnesota, there are

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**87 counties**  
**854 cities**  
**1,807 townships**  

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**2,748 total**

**2.565 million taxable  
property parcels**

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## Organizational Structure of Assessment

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1. 62% (54) of all counties use a mix of local and county assessors.
  2. 26% (23) of all counties have countywide assessment systems.
  3. 11% (10) of all counties use all local assessors.
- 

## Organizational Structure of Assessment

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4. 57% of Minnesota cities and townships contract with county assessors and 43% use local assessors. Of those using local assessors:
    - 65% contracted for services
    - 35% had their own staff.
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## Organizational Structure of Assessment

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5. Minneapolis, Duluth and St. Cloud each appoint a city assessor who has the powers and duties of a county assessor.
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## Oversight Role of the Property Tax Division

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Primary goal is to seek compliance and uniformity in assessment practices throughout the state. This is done through:

- A. Education, training, and assistance including:
    1. Bulletins and letters on valuation practices, classification, and exemption issues;
    2. Responding to specific questions and issues raised by assessors, government officials, and the public;
-

## Oversight Role of the Property Tax Division

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3. Education and training classes:
    - a. Course A: Assessment Laws, History, and Procedures
    - b. Training for Local Boards of Appeal and Equalization.
    - c. Short courses on sales ratio methods and application.
- 

## Oversight Role of the Property Tax Division

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- d. PACE course – required by M.S. 273.0755 for all AMAs and SAMAs every four years that deals with complex assessment issues including classification, exemption, homestead, proper implementation of laws, etc.
- e. Ethics seminar.
- f. Miscellaneous seminars tailored to specific needs – actively farming, classification, exemption, etc.
- g. E-Learning Tax Calculation Course.

## The State Board of Equalization

The Commissioner of Revenue, acting as the State Board of Equalization, has the authority to issue orders increasing or decreasing market values in order to bring about equalization.

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## State Board of Equalization

- Department's role:
    - **is not to** value property (or make adjustments) at the parcel level.
    - **is to** achieve high quality assessments and uniformity between jurisdictions amongst counties and regions throughout the state.
  - This is accomplished through the Board Order process by working with the counties and making adjustments to property values at an aggregate level.
-

## State Board of Equalization

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- The adjustments:
    - Range from (-15%) to (+25%) and are made in increments of 5% points.
    - Applied to several classes of property:
      - Residential       SRR       etc.
      - Ag land.       C/I
    - Applied by taxing jurisdiction:
      - Township-wide     City-wide     County-wide
  - The tool we use are the sales ratio studies.
- 

## Sales Ratio Studies

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- A. General Purpose of Sales Ratio Studies is to provide an indication of assessment accuracy and uniformity.
  - B. The Property Tax Division conducts three sales ratio studies:
    - 1. 12-Month Study => used mainly for State Board of Equalization and by county and local assessors for annual adjustments.
-

## Sales Ratio Studies

2. 9-Month Study => is a subset of the 12-month study used by Minnesota Tax Court.
  3. 21-Month Study => used to equalize tax capacity values to distribute state aids to local governments.
- C. For purposes of this presentation, we will briefly discuss the 12-month study.
- 

## The 12-Month Sales Ratio Study: Method and Application

- A. The 12-month study includes sales from October 1 of one year through September 30 of the next year.
- B. The Sales Ratio Equals:

$$\frac{\text{Assessor's Estimated Market Value (as of Jan 2<sup>nd</sup>)}}{\text{Adjusted Sales Price*}}$$

\*The sales price needs to be adjusted for time relative to the January 2 assessment date and for terms of the transaction.

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## The 12-Month Sales Ratio Study: Method and Application

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- C. In order to be accurate, certain considerations must be addressed:
1. The sale sample should be of sufficient size (six sales).
    - If the sample size is too small, a five-year history is reviewed and often used to assist in the evaluation.
  2. The sales data must be verified and screened to ensure the sale represents an "arms length transaction."
- 

## The 12-Month Sales Ratio Study: Method and Application

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- D. In general, the following ranges are reflective of accurate and uniform assessments:
- A. Final adjusted median ratio between 90% and 105%; and
  - B. Coefficient of dispersion
    - A. 0 to 15 for residential property
    - B. 0 to 20 for all other classes of property
-

Statewide 2003 final adjusted median ratios and CODs by property type

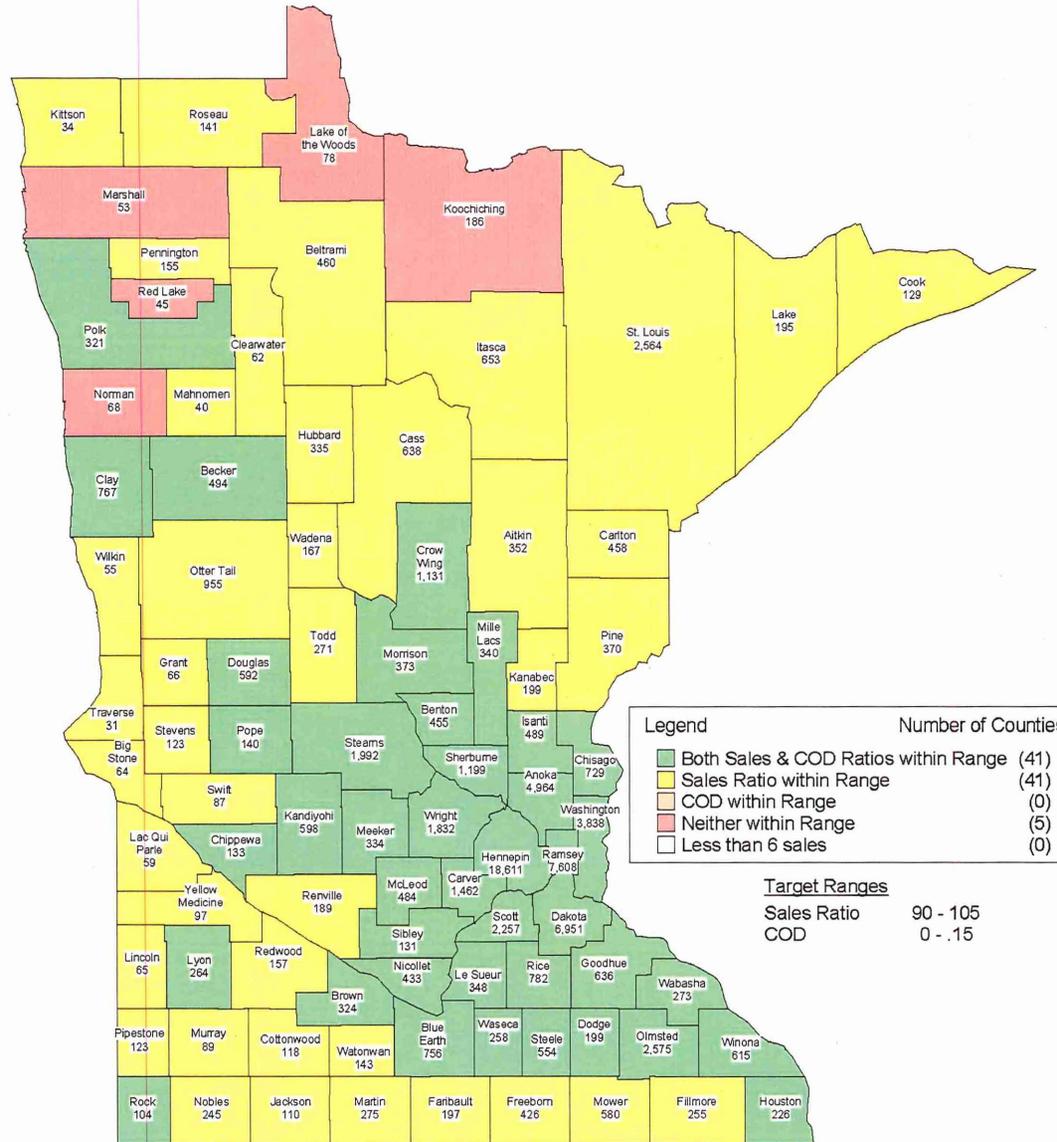
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<b>PROPERTY TYPE</b>	<b>FINAL ADJUSTED MEDIAN RATIO</b>	<b>COEFFICIENT OF DISPERSION</b>
Residential/Seasonal	102.5	10.1
Apartment	95.9	15.8
Commercial/Industrial	94.4	22.2
Resorts	82.1	22.6
Farm	91.7	20.1

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# Residential - Assessment Year 2004 Median Sales and Coefficient of Dispersion (COD) Ratios

Counties labeled with number of sales



Legend	Number of Counties
Both Sales & COD Ratios within Range	(41)
Sales Ratio within Range	(41)
COD within Range	(0)
Neither within Range	(5)
Less than 6 sales	(0)

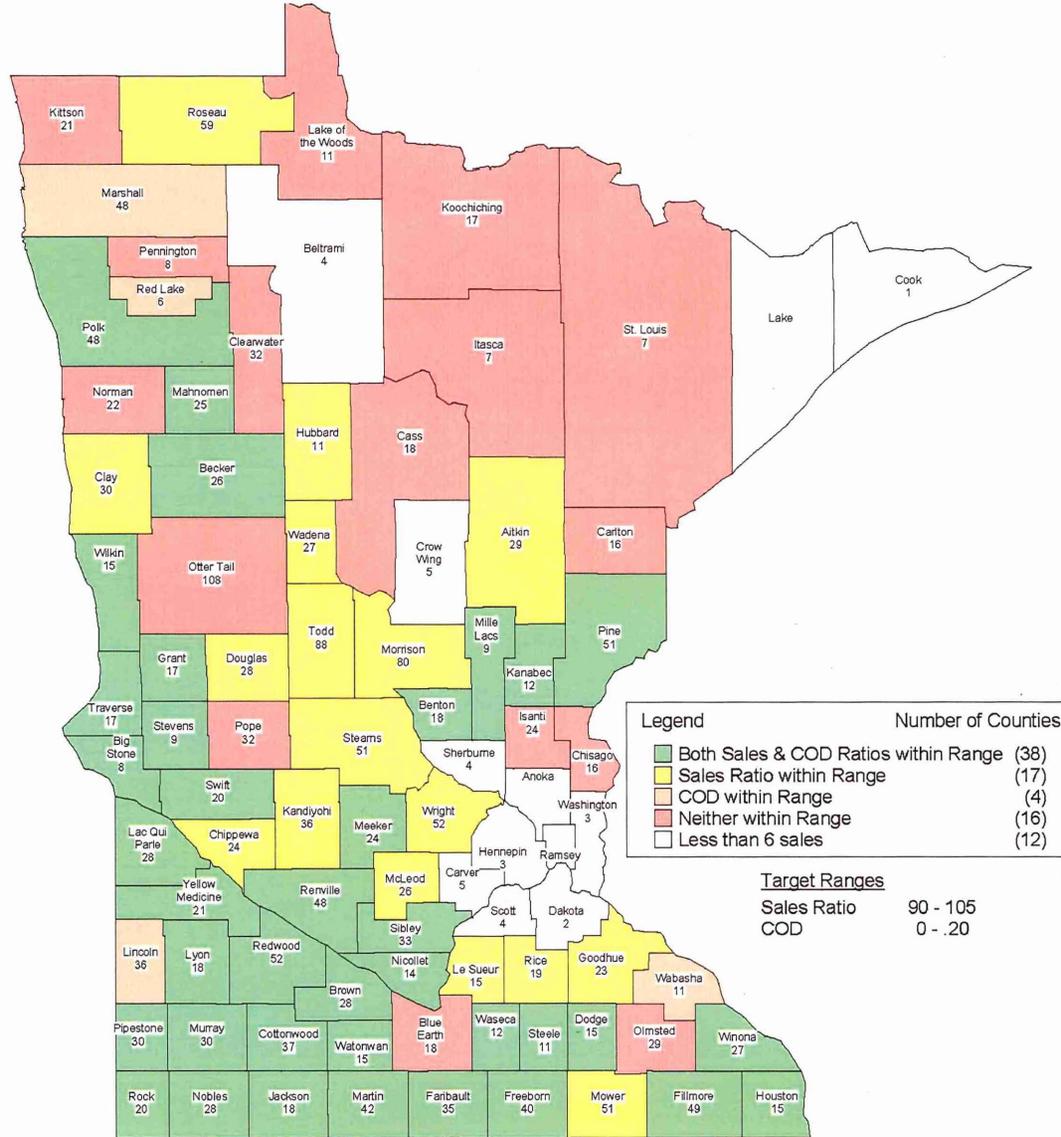
Target Ranges	
Sales Ratio	90 - 105
COD	0 - .15

Source: Minnesota Revenue  
Date Prepared: February 22, 2005

# Farm - Assessment Year 2004

## Median Sales and Coefficient of Dispersion (COD) Ratios

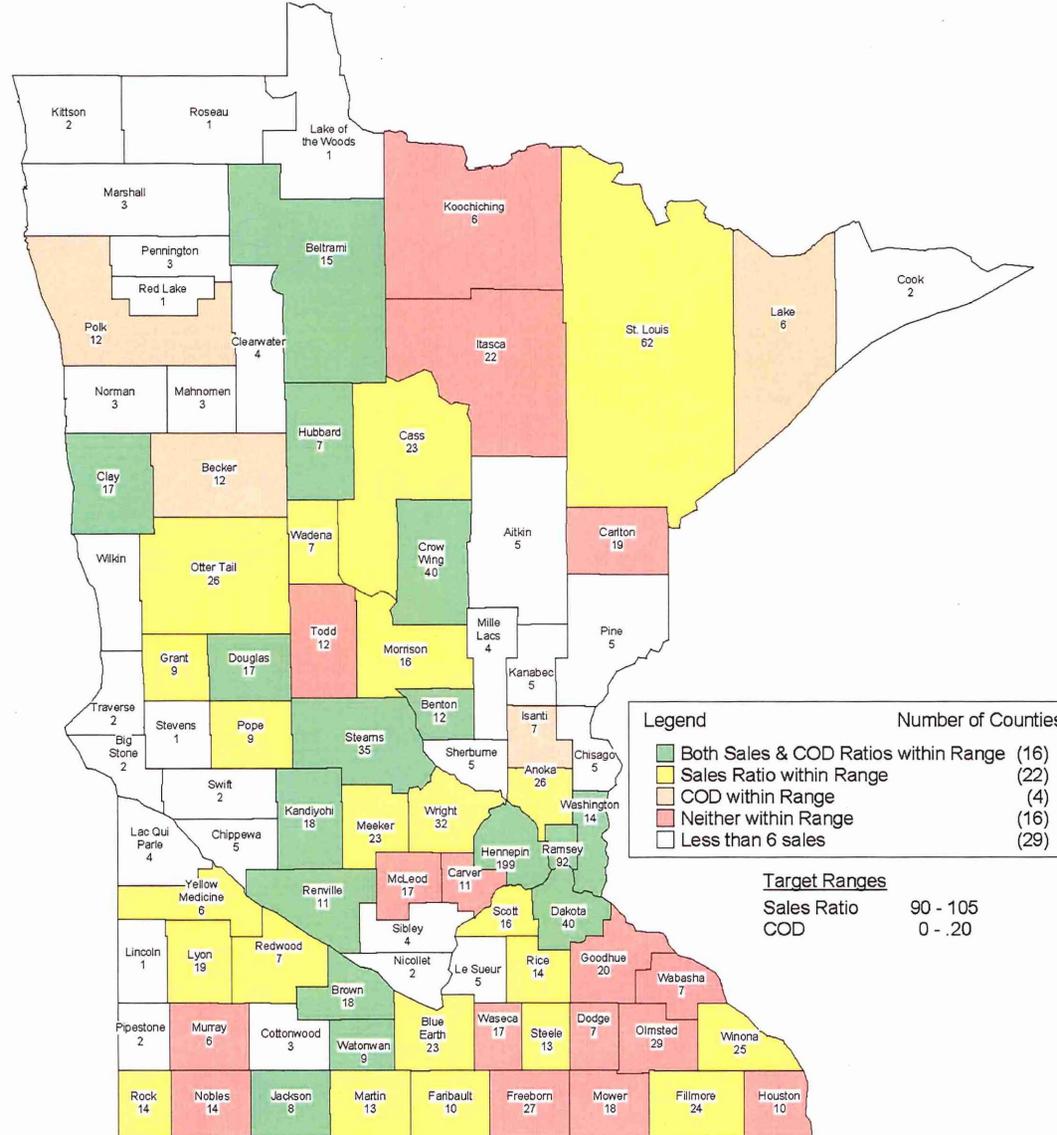
Counties labeled with number of sales



Source: Minnesota Revenue  
Date Prepared: February 22, 2005

# Commercial Industrial - Assessment Year 2004 Median Sales and Coefficient of Dispersion (COD) Ratios

Counties labeled with number of sales



Source: Minnesota Revenue  
Date Prepared: February 22, 2005



**Ongoing issues that are being addressed to improve the sales ratio study**

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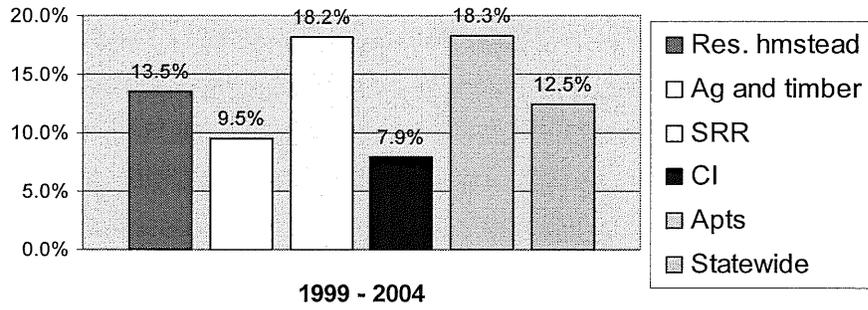
- A. Use a single study rather than three.
  - B. Apply different stratifications to the data to account for unique market effects (e.g. off-lake vs. on-lake properties, apartment size, old vs. new properties, commercial vs. industrial).
- 

**Ongoing issues that are being addressed to improve the sales ratio study**

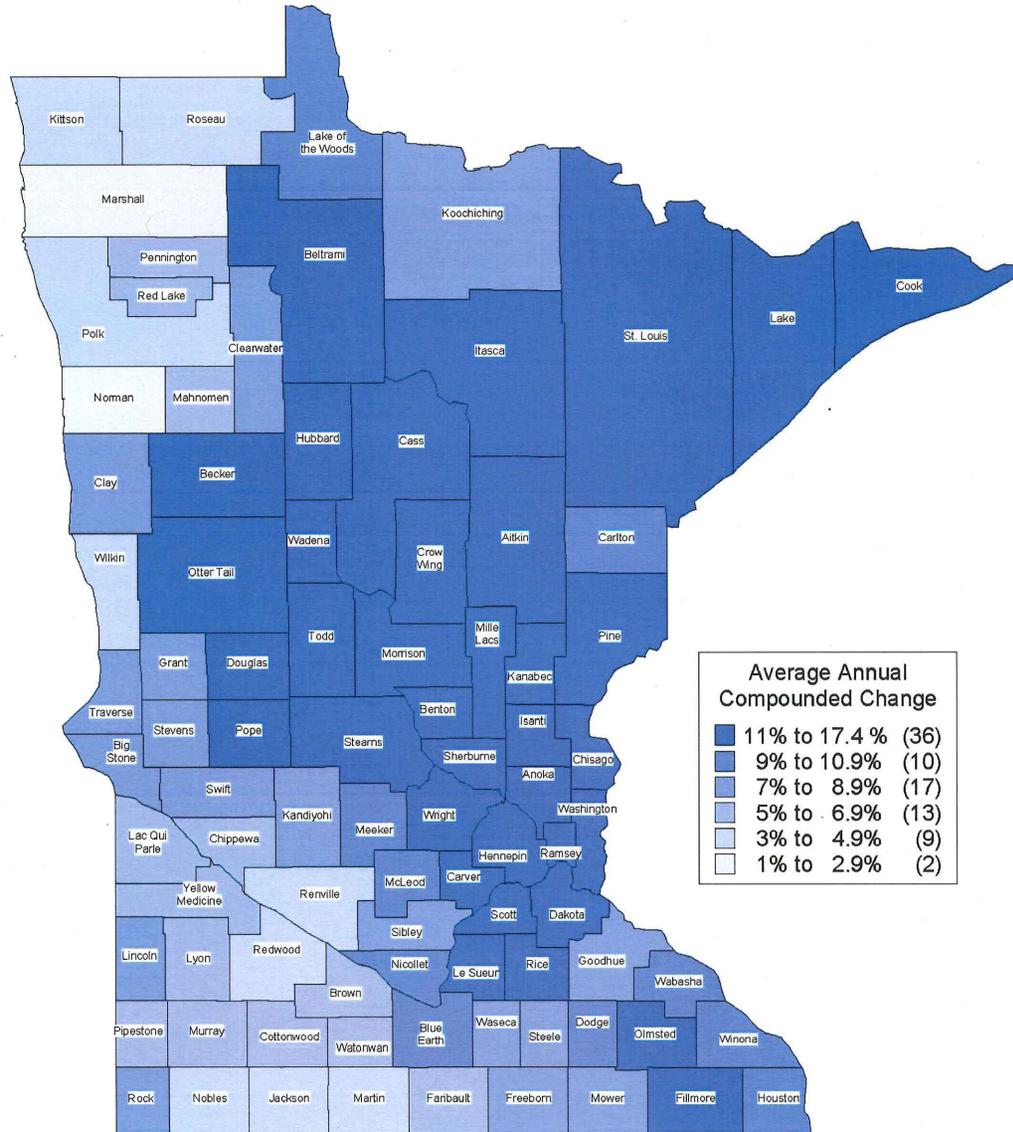
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- C. Data sharing and exchanges across county lines to help address sample size and representative sales issues.
  - D. Time adjustment methodology and use of historical trends.
  - E. Augment the COD with more measurement and analysis of outlier ratios.
-

### Average annual percent change in estimated market value

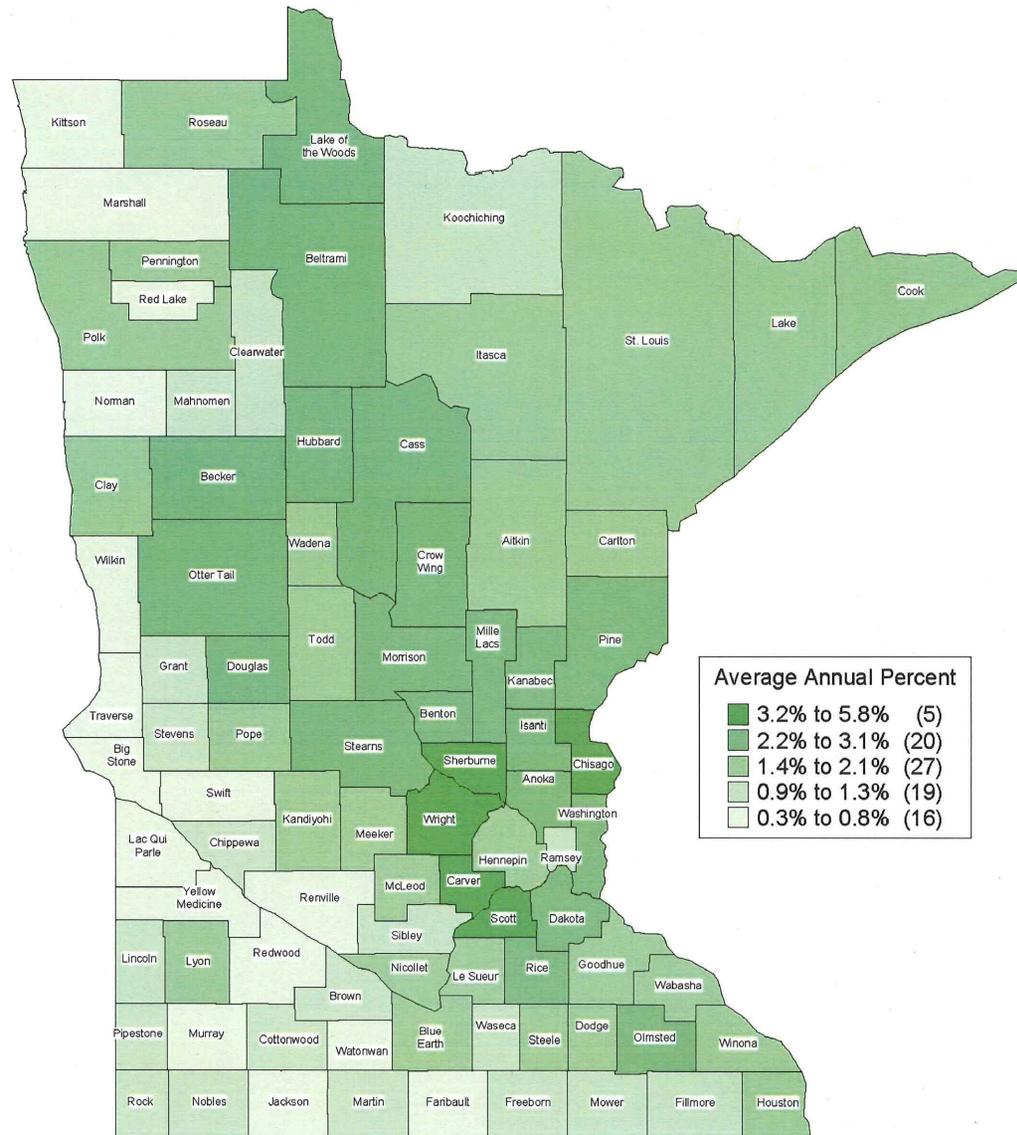


# Growth in Estimated Market Value 1998-2004



Source: Minnesota Revenue  
Date Prepared: February 14, 2005

# New Construction as a Percent of Total Estimated Market Value 1998-2004



Source: Minnesota Revenue  
Date Prepared: February 14, 2005

## Income Property

Estimate the market value on income producing property in fee simple (the owner controls the entire bundle of rights – landlord and tenant interests.) The highest and best use of the property is analyzed.

Three approaches to value: cost, sales comparable and income

- 1) cost: used on new construction and special purpose real estate.
  - a. Estimate the cost of the improvement or building new today
  - b. Determine depreciation from all causes
  - c. Add the land value based on the sales comparison approach of land
- 2) sale comparable: used when there are sufficient quantities of sales – most useful for small income property, – more difficult to use on major high rise office buildings where numerous adjustments must be made. However, it provides useful information for the determination of capitalization rates and buyers expectations for income changes in the future.
- 3) income: most often used approach on income producing real estate. Most useful on multiple-tenant buildings with a sufficient quantity of leases signed near the assessment date. Less useful on buildings that are new and have no income history, special purpose buildings, owner occupied buildings, and buildings with older leases that may no longer reflect the current market.

The Minneapolis Central Business District (CBD) assessment is performed in the following manner:

- 1) The downtown appraisers contact the major building property managers or owners and gather information on the current occupancy and the anticipated rental rates.
- 2) The trends are examined in real estate periodicals and newspapers and through interviews with market participants.
- 3) An estimate of market value is made using the most appropriate method of valuation.

## Recent History of Minneapolis CBD

The Minneapolis downtown office market added over 6,000,000 square feet of office space between 2000 and 2002. About 60% of this space was for owner-users such as the Target Headquarters and American Express Financial Corporation Headquarters. The remaining 40% was speculative space. By early 2001 it became obvious that the country and Minnesota were in a recession. The market participants predicted it would be a short-lived recession and were basically upbeat about quickly recovering. However, the decline of dotcoms, 911, Enron and other corporate scandals and the telecommunication

over investment/building took over. By 2002 it was expected that the recovery would not be quick. And as it has turned out, the recovery has taken a new turn by being a jobless recovery. Business owners took a new look at space and employee needs and downsized and consolidated wherever possible.

The Minneapolis market's anticipated annual absorption of about 500,000 square feet of office space per year did not take place in the manner expected. The downsizing of office space users brought a flood of sublease space onto the market. This space is on the books to one tenant, but is available at substantially reduced rental rates to anyone who will lease it. By 2003 Minneapolis had available almost 1,000,000 square feet of sublease space. This space was leased to major fortune 500 companies in downtown Minneapolis. Many of these companies had moved to new buildings or suffered in the recent economic downturn and did not need space they were obligated to pay for.

Colliers Turley Martin Tucker Market Report (formerly called the Towle Report) stated that the Twin Cities reduced the sublease space by about 1,000,000 square feet of the sublease space between 2002 and 2003. This is good news. More sublease space absorption was reported between 2003 and 2004. However, strong rental growth does not occur until most of the sublease space is off the market.

The Minneapolis Class A office market quoted net rental rates

Class A Quoted Asking Net Rental Rates

Second Quarter	1998	1999	2000	2001	2002	2003	2004
Avg quoted rent/SF	\$18.54	\$18.23	\$16.63	\$16.91	\$15.92	\$14.27	\$14.02
Avg operating cost/SF	\$6.30	\$6.14	\$5.66	\$6.42	\$6.42	\$6.61	\$4.32 (?)
Avg RE tax/SF	\$7.64	\$7.25	\$6.60	\$5.92	\$5.09	\$4.17	\$3.92
Gross cost/SF	\$32.48	\$31.62	\$28.89	\$28.74	\$27.43	\$25.05	\$22.26
Percentage change	NA	-2.7%	-8.6%	-0.5%	-4.6%	-8.7%	-11.1%

Source: Colliers Turley Martin Tucker Market Report (aka Towle Report)

Towle Real Estate does extensive and continuing research to serve as a basis for assumptions relating to market behavior. Net and gross rental rates hit a low by mid-year 1992 after peaking in 1988. Shortly thereafter, both net and gross rental rates recovered. By 1998 rental rates were approximately \$18.00/SF net and \$32.00/SF gross. At these rental rates, new construction becomes cost justified leading to an increase in new development and overall supply. These figures declined with the new construction coming on line as well as the economy experiencing a recession. By 2004 the rental rates were reported to be about \$14.00/SF net and \$22.00/SF gross.

The occupancy of office buildings in downtown Minneapolis has continued its decline since 2002. Although the occupancy was over 90% on multi-tenant buildings from 1995 to 2001, it reacted quickly to the over-supply of space. By second quarter of 2002 the Minneapolis CBD occupancy had dropped to 86%. By fourth quarter of 2004 the

occupancy was about 81%. This in addition to declining rents has made the current real estate market different than the last time Minneapolis' office market experienced an over supply. The economic downturn and, since 2002, jobless recovery have caused the Minneapolis Assessor's Office to take a cautious approach to the valuation of downtown office real estate. Using only the income approach and reported rental rates, the Minneapolis Assessor's Office reduced property values.

However, in 2003 the first Minneapolis Class A office building sale since 911 took place. This sale was for 800 Nicollet Mall at \$174,000,000. The sale was for a well leased office building and took place in mid-2003. With no additional information, the Minneapolis Assessor's Office reduced property values again in 2004. During 2004 three additional sales of Class A or Class B occurred in Minneapolis. The International Centre I/II sale for \$39,600,000, Fifth Street Towers for \$117,200,000 and IDS Center for \$224,500,000 all took place during 2004. These sales indicated that although the rents have eroded since their peak in 1998, the market participants have faith in the market and believe that the future will bring increased revenues. Based on these sales in combination with the income approach, the 2005 assessment was increased in Minneapolis by about 15%.

The cautious approach we take toward increasing property values is based on years of experience with tax court litigants. When we establish aggressive estimated market values, we must also defend those values. As an example, just one building, the IDS Center, has filed numerous petitions over the years. In 1993 American Express decided not to build their own building and agreed to remain in the IDS Center. However, in 1995, 1996 and 1997 the owners of the IDS Center once again filed petitions on the IDS Center. After months of careful analysis, the Minneapolis City Assessor's Office entered a three- year agreement and reduced the taxes on the IDS Center by \$1,376,164.

By 1997 two of IDS Center's major tenants publicly announced they would build their own buildings. These tenants were the American Express Financial Corporation and the Target Corporation (formerly Dayton Hudson Corporation). The IDS Center owner's filed petitions on the 1998, 1999 and 2000 assessments. Since it took years to settle these cases, the final settlements took place in 2002 for a tax reduction of \$1,583,132. Once again the IDS Center filed petitions on the 2002 and 2003 assessments. By mid-2004 the building sold and these two petitions were dismissed.

# Value and Tax Capacity History

Revised on 4/1/05  
by the Minneapolis Department of Assessor

## For Taxes Collected in 2001

Group	Market Value	% Total	% Ch.	New Const.	Tax Capacity	% Total	% Ch.		
Commercial	4,566,619,140	23.9%	8.9%	44,062,500	149,970,436	42.4%	8.5%	Personal Property Tax Capacity	9,848,809
Industrial	1,030,648,550	5.4%	14.2%	19,556,000	33,614,089	9.5%	14.7%	<b>Gross Tax Capacity</b>	<b>363,286,876</b>
Residential	11,702,958,070	61.3%	16.0%	95,934,960	131,830,203	37.3%	10.9%	- Less Increment Financing	-53,826,102
Apartment	1,774,766,310	9.3%	18.7%	30,446,450	37,826,486	10.7%	17.8%	- Less Fiscal Disparities Contribution	-46,883,893
Other	12,100,000	0.1%	28.7%	0	196,853	0.1%	28.3%	+ Plus Fiscal Disparities Distribution	46,401,909
<b>Total</b>	<b>19,087,092,070</b>	<b>100.0%</b>	<b>14.4%</b>	<b>189,999,910</b>	<b>353,438,067</b>	<b>100.0%</b>	<b>10.9%</b>	<b>Net Tax Capacity</b>	<b>308,978,790</b>

Com & Ind 51.9%  
Residential 37.3%  
Apartment 10.7%

## For Taxes Collected in 2002

Group	Market Value	% Total	% Ch.	New Const.	Tax Capacity	% Total	% Ch.		
Commercial	4,996,988,800	21.9%	9.4%	324,635,700	97,901,476	35.7%	-34.7%	Personal Property Market Value	295,150,917
Industrial	1,147,733,000	5.0%	11.4%	9,109,900	22,233,261	8.1%	-33.9%	Personal Property Tax Capacity	5,756,172
Residential	14,445,648,200	63.2%	23.4%	133,594,618	117,480,388	42.8%	-10.9%	<b>Gross Tax Capacity</b>	<b>279,978,473</b>
Apartment	2,262,704,320	9.9%	27.5%	45,587,400	37,092,983	13.5%	-1.9%	- Less Increment Financing	-42,735,702
Other	14,072,900	0.1%	16.3%	1,000,000	206,301	0.1%	4.8%	- Less Fiscal Disparities Contribution	-30,803,272
<b>Total</b>	<b>22,867,147,220</b>	<b>100.0%</b>	<b>19.8%</b>	<b>513,927,618</b>	<b>274,222,301</b>	<b>100.0%</b>	<b>-22.4%</b>	+ Plus Fiscal Disparities Distribution	34,127,401
								<b>Net Tax Capacity</b>	<b>240,566,900</b>

Com & Ind 43.8%  
Residential 42.8%  
Apartment 13.5%

## For Taxes Collected in 2003

Group	Market Value	% Total	% Ch.	New Const.	Tax Capacity	% Total	% Ch.		
Commercial	4,895,935,400	19.2%	-2.0%	300,767,000	95,783,720	33.2%	-2.2%	Personal Property Market Value	346,780,100
Industrial	1,314,199,500	5.1%	14.5%	17,147,000	25,548,376	8.9%	14.9%	Personal Property Tax Capacity	6,826,727
Residential	16,664,347,900	65.3%	15.4%	183,300,000	129,895,792	45.0%	10.6%	<b>Gross Tax Capacity</b>	<b>295,253,837</b>
Apartment	2,633,849,100	10.3%	16.4%	34,428,900	36,973,301	12.8%	-0.3%	- Less Increment Financing	-46,237,759
Other	17,216,600	0.1%	22.3%	1,730,000	225,921	0.1%	9.5%	- Less Fiscal Disparities Contribution	-33,998,625
<b>Total</b>	<b>25,525,548,500</b>	<b>100.0%</b>	<b>11.6%</b>	<b>537,372,900</b>	<b>288,427,110</b>	<b>100.0%</b>	<b>5.2%</b>	+ Plus Fiscal Disparities Distribution	35,676,707
								<b>Net Tax Capacity</b>	<b>250,694,160</b>

Com & Ind 42.1%  
Residential 45.0%  
Apartment 12.8%

# Value and Tax Capacity History

Revised on 4/1/05  
by the Minneapolis Department of Assessor

## For Taxes Collected in 2004

Group	Market Value	% Total	% Ch.	New Const.	Tax Capacity	% Total	% Ch.	Personal Property Market Value	
Commercial	4,670,904,200	16.6%	-4.6%	49,632,400	91,206,389	30.1%	-4.8%	Personal Property Market Value	354,891,500
Industrial	1,302,065,200	4.6%	-0.9%	9,733,300	25,304,040	8.3%	-1.0%	Personal Property Tax Capacity	6,981,291
Residential	19,172,856,300	68.1%	15.1%	212,110,900	149,075,038	49.2%	14.8%	<b>Gross Tax Capacity</b>	<b>310,267,571</b>
Apartment	3,005,653,500	10.7%	14.1%	63,208,800	37,430,816	12.3%	1.2%	- Less Increment Financing	-47,011,477
Other	17,999,500	0.1%	4.5%	0	269,997	0.1%	19.5%	- Less Fiscal Disparities Contribution	-34,107,481
<b>Total</b>	<b>28,169,478,700</b>	<b>100.0%</b>	<b>10.4%</b>	<b>334,685,400</b>	<b>303,286,280</b>	<b>100.0%</b>	<b>5.2%</b>	+ Plus Fiscal Disparities Distribution	37,893,509
								<b>Net Tax Capacity</b>	<b>267,042,122</b>

Com & Ind 38.4%  
Residential 49.2%  
Apartment 12.3%

## For Taxes Collected in 2005

Group	Market Value	% Total	% Ch.	New Const.	Tax Capacity	% Total	% Ch.	Personal Property Market Value	
Commercial	4,646,614,700	15.1%	-0.5%	38,454,300	90,636,099	27.2%	-0.6%	Personal Property Market Value	373,662,700
Industrial	1,347,262,100	4.4%	3.5%	6,140,200	26,201,462	7.9%	3.5%	Personal Property Tax Capacity	7,253,528
Residential	21,504,338,600	70.0%	12.2%	200,781,000	175,898,930	52.8%	18.0%	<b>Gross Tax Capacity</b>	<b>340,112,825</b>
Apartment	3,199,757,300	10.4%	6.5%	33,242,600	39,844,818	12.0%	6.4%	- Less Increment Financing	-49,625,899
Other	18,532,400	0.1%	3.0%	0	277,988	0.1%	3.0%	- Less Fiscal Disparities Contribution	-33,529,899
<b>Total</b>	<b>30,716,505,100</b>	<b>100.0%</b>	<b>9.0%</b>	<b>278,618,100</b>	<b>332,859,297</b>	<b>100.0%</b>	<b>9.8%</b>	+ Plus Fiscal Disparities Distribution	38,504,608
								<b>Net Tax Capacity</b>	<b>295,461,635</b>

Com & Ind 35.1%  
Residential 52.8%  
Apartment 12.0%

## For Taxes Collected in 2006

Group	Market Value	% Total	% Ch.	New Const.	Tax Capacity	% Total	% Ch.	Personal Property Market Value	
Commercial	5,119,871,100	15.1%	10.2%	32,994,700	99,981,207	26.5%	10.3%	Personal Property Market Value	392,350,000
Industrial	1,464,002,300	4.3%	8.7%	4,505,000	28,527,123	7.6%	8.9%	Personal Property Tax Capacity	7,620,000
Residential	24,003,651,600	70.7%	11.6%	122,976,200	206,172,634	54.7%	17.2%	<b>Gross Tax Capacity</b>	<b>384,435,040</b>
Apartment	3,357,339,200	9.9%	4.9%	24,969,500	41,831,339	11.1%	5.0%	- Less Increment Financing	-49,625,899
Other	20,182,300	0.1%	8.9%	0	302,737	0.1%	8.9%	- Less Fiscal Disparities Contribution	-33,529,899
<b>Total</b>	<b>33,965,046,500</b>	<b>100.0%</b>	<b>10.6%</b>	<b>185,445,400</b>	<b>376,815,040</b>	<b>100.0%</b>	<b>13.2%</b>	+ Plus Fiscal Disparities Distribution	38,504,608
								<b>Net Tax Capacity</b>	<b>339,783,850</b>

Com & Ind 34.1%  
Residential 54.7%  
Apartment 11.1%

**Value and Tax Capacity History**

Revised on 4/1/05  
by the Minneapolis Department of Assessor

**Minneapolis Tax Shift Summary**

<b>Asmt Year</b>	<b>Payable Year</b>	<b>Com &amp; Ind</b>	<b>Residential</b>	<b>Apartment</b>
2000	2001	51.9%	37.3%	10.7%
2001	2002	43.8%	42.8%	13.5%
2002	2003	42.1%	45.0%	12.8%
2003	2004	38.4%	49.2%	12.3%
2004	2005	35.1%	52.8%	12.0%
2005	2006	34.1%	54.7%	11.1%

## Agenda #3

**City fee changes**

From League of Minnesota Cities survey of member cities

430 of 823 cities responded

*Note: the survey did not ask for information on the magnitude of fee increases*

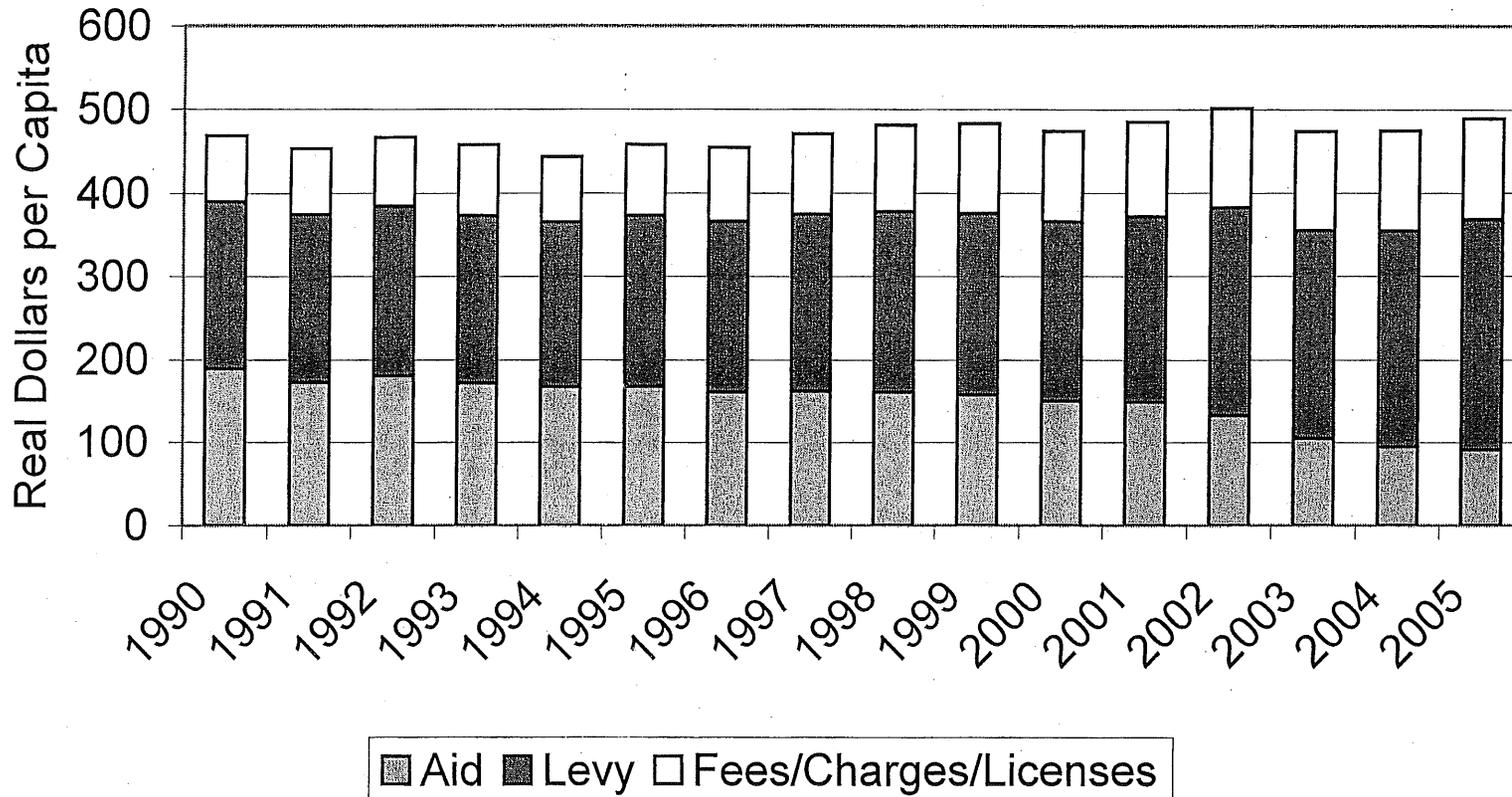
**Percent of cities that increased fees during 2004**

	Number or level of development fees	Level of other fees/ charges	Number of other fees/ charges
All responders	24%	52%	39%
<u>By population size</u>			
0-300	6%	26%	24%
301-650	20%	49%	33%
651-1300	34%	58%	38%
1301-3000	28%	63%	47%
3001-10000	55%	68%	60%
10000+	42%	81%	69%

**Cities that have increased fees/charges/  
licenses in the past 3 years specifically in  
response to shortfalls in other revenues**

All responders	59%
<u>By population size</u>	
0-300	35%
301-650	50%
651-1300	55%
1301-3000	67%
3001-10000	83%
10000+	81%

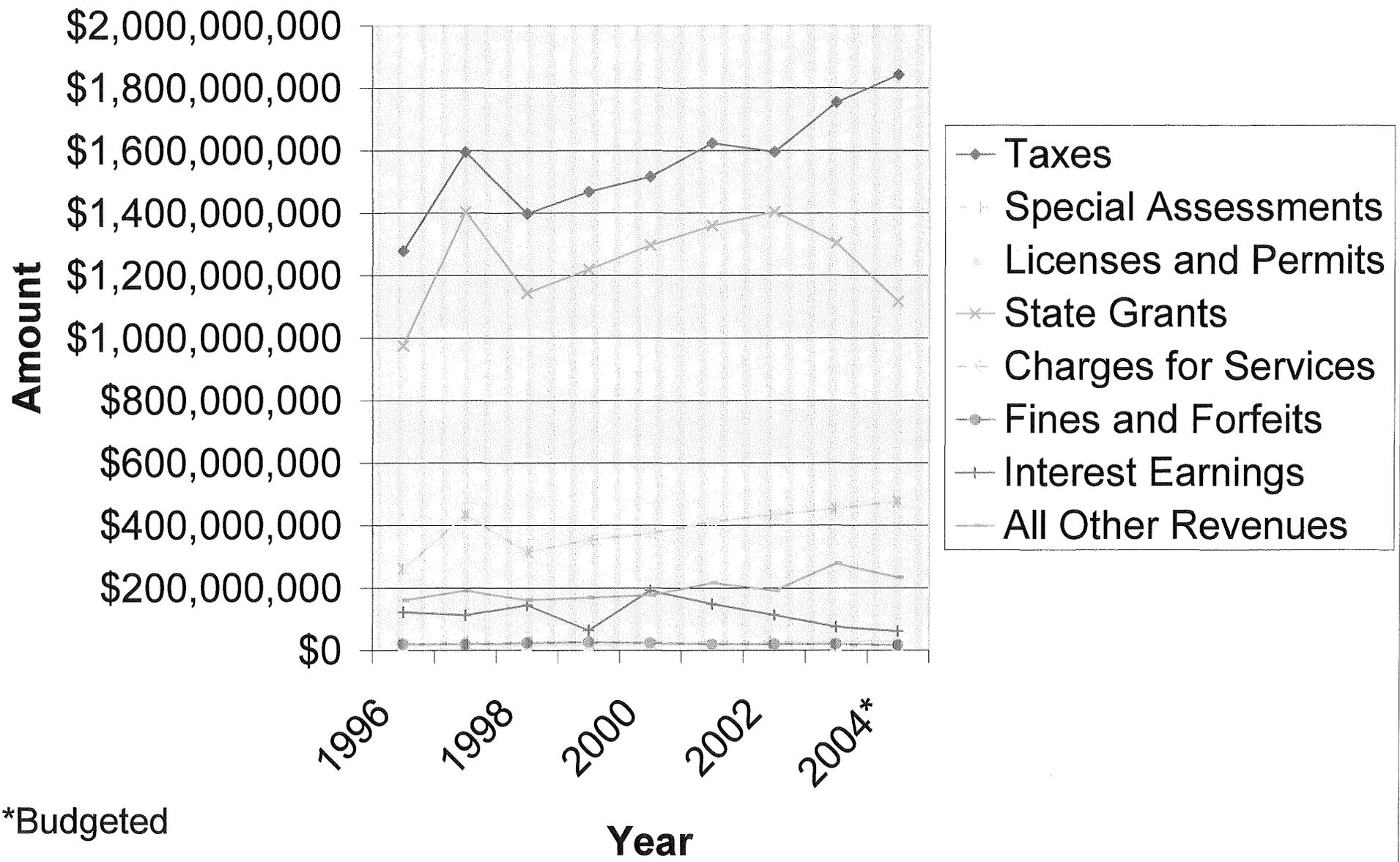
## City Property Taxes, State Aids and Fees



- Notes:
1. Property taxes reflects certified levy amounts; 2005 levy based on preliminary levies
  2. Market Value Homestead Credit reimbursement is included in levies; Reductions in MVHC in 2003 and 2004 are reflected as reductions in levies
  3. Aid includes LGA in all years, HACA through 2001, and Equalization aid and Disparity Reduction aid through 1993
  4. Fee data, from OSA reports 1990-2003, include city fees, service charges, license and permit revenues. They do not include fine and forfeit revenues. 2004 and 2005 fees, charges, & license revenues are estimates
  5. Amounts adjusted to 2000 dollars using Implicit Price Deflator for State and Local Governments
  6. Inflation and population adjustments are estimated for 2004 and 2005

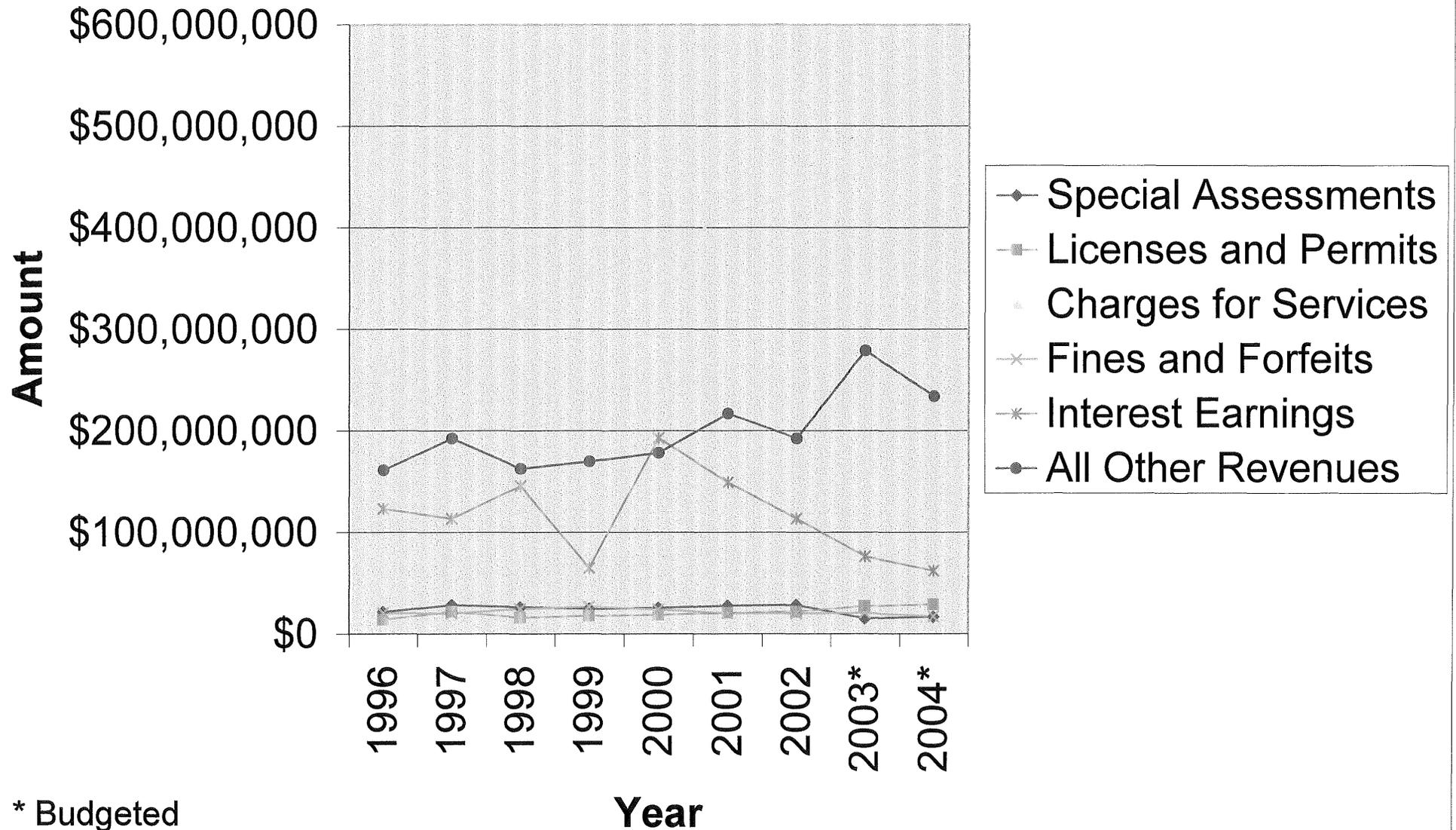
Prepared by LMC, February 2005

# County NonFederal Revenues by Source



\*Budgeted

# County Non-Tax & Non-State Grant Revenue by Source



\* Budgeted

## County Nonfederal Revenues and % Share of County Nonfederal Revenues by Source

	1996	1997	1998	1999	2000	2001	2002	2003 *	2004*
<b>Taxes</b>	1,279,091,203	1,596,240,790	1,398,068,522	1,468,569,966	1,516,958,772	1,624,230,440	1,596,240,790	1,755,671,279	1,843,336,600
<b>Special Assessments</b>	21,893,879	28,686,953	26,612,112	25,113,461	25,917,558	28,009,005	28,686,953	15,464,546	16,997,885
<b>Licenses and Permits</b>	14,154,643	21,940,226	16,265,881	18,016,649	19,064,032	20,956,192	21,940,226	27,545,347	29,196,527
<b>State Grants</b>	976,540,117	1,404,424,281	1,144,461,648	1,220,604,436	1,297,709,863	1,360,247,193	1,404,424,281	1,305,191,447	1,117,896,739
<b>Charges for Services</b>	262,061,195	434,734,690	315,932,687	354,659,618	375,101,759	412,807,139	434,734,690	455,285,051	478,125,303
<b>Fines and Forfeits</b>	20,927,004	20,448,379	24,893,772	27,057,529	24,521,712	20,636,547	20,448,379	20,780,571	17,237,427
<b>Interest Earnings</b>	123,410,740	113,669,276	145,919,399	65,144,053	193,099,312	149,327,806	113,669,276	76,547,238	62,402,192
<b>All Other Revenues</b>	161,280,473	192,626,382	162,738,107	169,816,585	178,351,352	217,155,999	192,626,382	279,225,241	234,126,191
<b>Total</b>	2,859,359,254	3,812,770,977	3,234,892,128	3,348,982,297	3,630,724,360	3,833,370,321	3,812,770,977	3,935,710,720	3,799,318,864
	* Budgeted amounts								
	<b>% Share</b>								
	1996	1997	1998	1999	2000	2001	2002	2003*	2004*
<b>Taxes</b>	44.7%	41.9%	43.2%	43.9%	41.8%	42.4%	41.9%	44.6%	48.5%
<b>Special Assessments</b>	0.8%	0.8%	0.8%	0.7%	0.7%	0.7%	0.8%	0.4%	0.4%
<b>Licenses and Permits</b>	0.5%	0.6%	0.5%	0.5%	0.5%	0.5%	0.6%	0.7%	0.8%
<b>State Grants</b>	34.2%	36.8%	35.4%	36.4%	35.7%	35.5%	36.8%	33.2%	29.4%
<b>Charges for Services</b>	9.2%	11.4%	9.8%	10.6%	10.3%	10.8%	11.4%	11.6%	12.6%
<b>Fines and Forfeits</b>	0.7%	0.5%	0.8%	0.8%	0.7%	0.5%	0.5%	0.5%	0.5%
<b>Interest Earnings</b>	4.3%	3.0%	4.5%	1.9%	5.3%	3.9%	3.0%	1.9%	1.6%
<b>All Other Revenues</b>	5.6%	5.1%	5.0%	5.1%	4.9%	5.7%	5.1%	7.1%	6.2%
<b>Total</b>	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
	* Budgeted amounts								

**2004 Assessment Revenues by Type**

	<b>Minneapolis</b>	<b>Saint Paul</b>
Abatement/Code Enforcement/Rubbish/Miscellaneous	662,000	435,000
Hazardous/Vacant/Boarded Building	202,800	240,000
Nicollet Mall	1,132,276	0
Paving Projects/Streetscape	5,252,500	2,065,000
Right of Way Maintenance	0	12,098,037
Sewer Utility	0	9,137,709
Sidewalk Inspection/Replacement	1,680,000	205,000
Solid Waste and Recycling	0	2,225,920
Special Service Districts	415,019	0
Street Cleaning/Snow and Ice Control	120,000	0
Street Lighting	60,000	129,584
Tree Trimming/Weeds-Tree Removal	260,000	1,845,000
<b>Total</b>	<b>9,784,595</b>	<b>28,381,250</b>

# Agenda #4

## Limited Market Value (LMV) A Study of Who Benefits and Who Pays

Senate Tax Committee  
April 2005

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### Limited Market Value (LMV)

#### Presentation Outline

- LMV Background (Terms, Goals).
- The prevalence of LMV.
- The parcel level tax effects for homeowners and seasonal recreational residential property.

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## What is “Limited Market Value?”

- A limit on annual growth in the amount of market value subject to property taxation.
- LMV applies only to:
  - *Agricultural homestead and non-homestead;*
  - *Residential homestead and non-homestead;*
  - *Seasonal recreational residential (cabins); and*
  - *Timberland (added in 2001).*

## Terminology

- “Preferred classes” is shorthand for those classes of property subject to the LMV law.
- “Estimated market value (EMV)” means the assessors estimate of the full market value of the property before any limitations.
- “Captured value” or “Limitation” refers to the amount of value not taxed under the limited market value law.
- “Taxable Market Value” or “Limited Value” means the estimated market value less captured value.

## Limited Market Value (LMV)

### Current Law Phases-Out LMV

For tax payable in 2005 (Assessment Year 2004), the limit is equal to the greater of:

- 15% over 2004 TMV; or
- 25% of difference between 2005 EMV and 2004 TMV.

Limitation Equals the Greater of:	Taxes Payable Year					
	2002	2003	2004	2005	2006	2007
Percent of Prior Year Limited Value	8.5%	10%	12%	15%	15%	15%
Percent of Difference in Value	15%	15%	20%	25%	33%	50%

\*No limitation beginning with taxes payable 2008.

## Limited Market Value (LMV)

### History of LMV

- 1973-1974 for residential, agricultural, and temporary seasonal recreational residential (5%, excess added).
- 1975-1979 for all property (greater of 10% or  $\frac{1}{4}$ ).
- 1979 Tax Court ruled unconstitutional, 1979 legislature eliminated with two-year phase-out, in 1980 Minnesota Supreme Court upheld constitutionality of LMV.
- No provisions 1980-1992.
- 1993-2000 for residential, agricultural, and seasonal recreational residential (periodic sunset extensions and changes to limits).
- 2001 legislature extended sunset from 2002 to 2007 and initiated phase-out by taxes payable 2008.

## Policy Rationale for LMV

Opinions regarding the policy rationale for LMV vary. Our analysis assumes that the primary objective is to:

- Shield parcels that are experiencing rapid market value growth from rapid increases in tax. Rapid is defined by statutory limits.

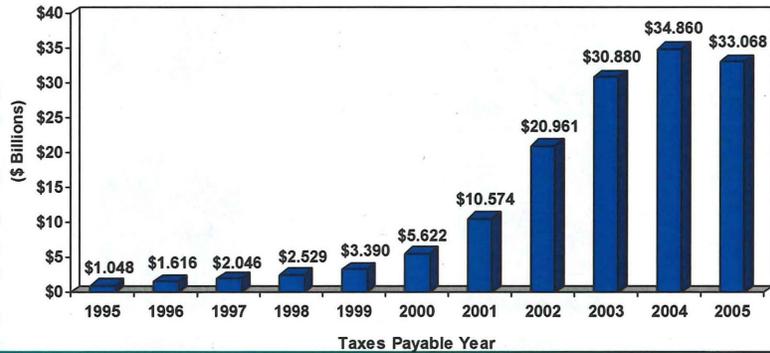
## Prevalence of LMV

Based on:  
Taxes Payable 2005  
(TnT Levies)

Limited Market Value (LMV)

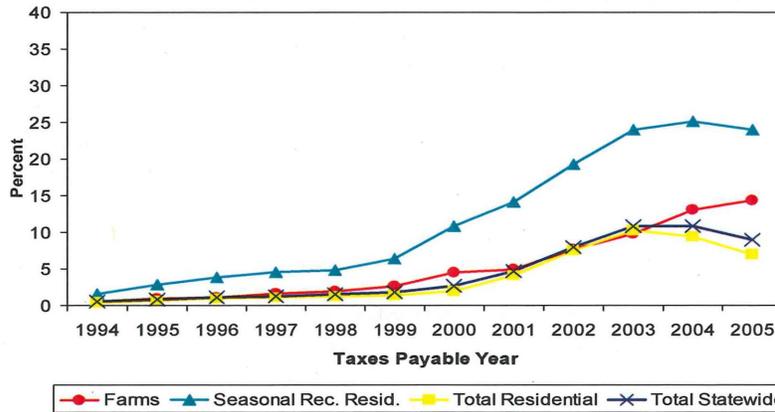
## Total Captured Value Pay 1995-2005

The pace of growth in captured value has slowed.



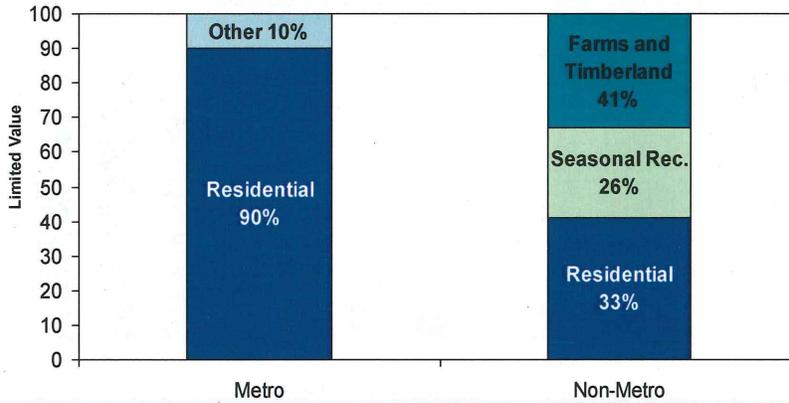
Limited Market Value (LMV)

## Statewide Captured Value as a Percent of Taxable Market Value (Before Limitation)



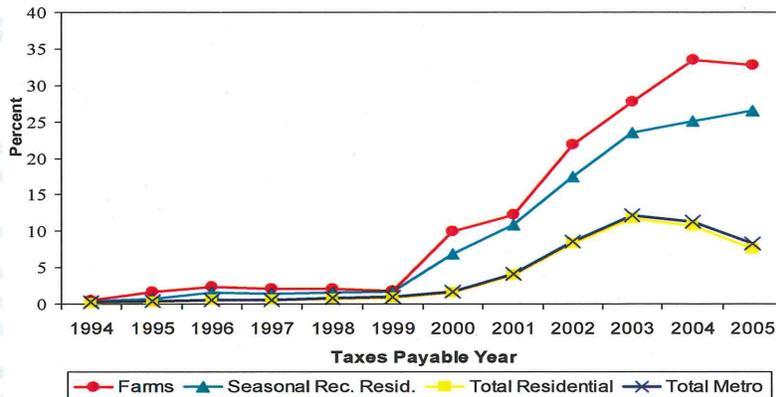
Limited Market Value (LMV)

**Percent Shares of Captured Value by Property Class Taxes Payable 2005**



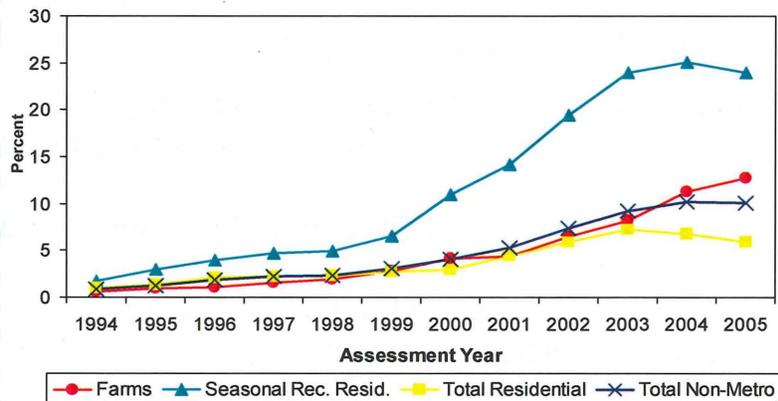
Limited Market Value (LMV)

**Captured Value as a Percentage of Taxable Market Value (Before Limitation)  
Metro Area**



## Limited Market Value (LMV)

### Captured Value as a Percentage of Taxable Market Value (Before Limitation) Non-Metro Area



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## Limited Market Value (LMV)

### Tax Effects

- The tax shift effects of LMV occur locally (at the parcel level) and patterns may vary across the state depending on past/present market forces and mix of property.
- Study attempts to analyze how elimination of LMV will effect individual parcels across the state.

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## Parcel Level Analysis Considers Three Questions.

### *If LMV is Eliminated:*

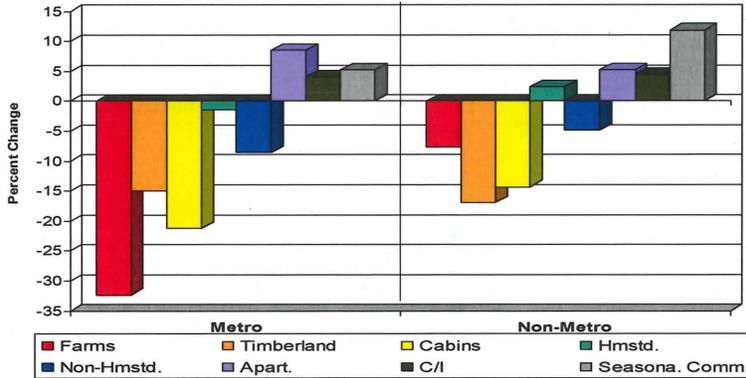
- Question 1: How many parcels would pay more tax and how many would pay less tax?
- Question 2: How much more/less tax would be paid?
- Question 3: Where are the parcels that pay more/less located?

## Study Methodology

- Parcel level data from 2005 parcel level file for residential homesteads (not HGA), cabins, and some farm homesteads; supplemented by 2005 fall mini-abstract.
- Tax effects calculated using taxes payable 2005 property tax model with 2005 TnT levies.
  - *All captured value added to tax base, local tax rates recalculated and used to compute new tax amounts for all homestead and cabin parcels and other classes (not parcel).*
  - *Results sorted and analyzed at city/town level.*
- Parcel analysis captured 100% of limited value for residential homesteads and cabins, but only 52% of value for agricultural homestead.

Limited Market Value (LMV)

**Average Percent Change in Property Tax Due to LMV, By Class of Property Taxes Payable 2005**



If there is value being withheld in a taxing district, then all properties in classes not subject to limitation are paying more tax than if LMV were eliminated.

Limited Market Value (LMV)

**Tax Effects on Residential Homesteads Taxes Payable 2005 (1.39 Million Parcels)**

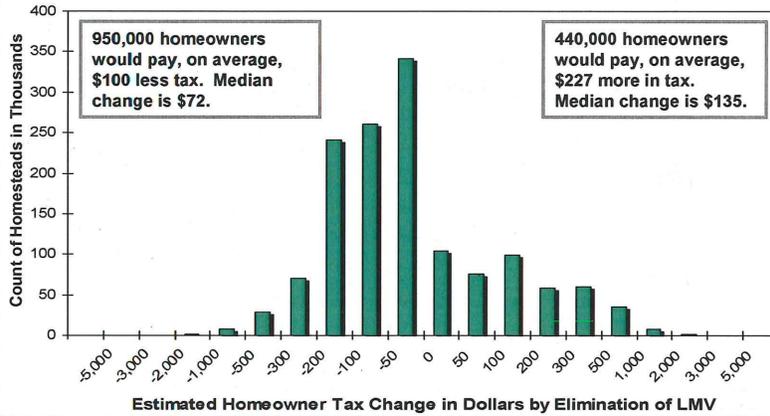
**If LMV were eliminated:**

- 440,000 (32%) homeowners would pay \$101 million more tax.
- 950,000 (68%) homeowners would pay \$95 million less tax; 27% of those 950,000 had some value withheld.
- Remaining \$6 million shifted off of other classes, and on to homesteads.

Limited Market Value (LMV)

### Average Tax Change for Homesteads

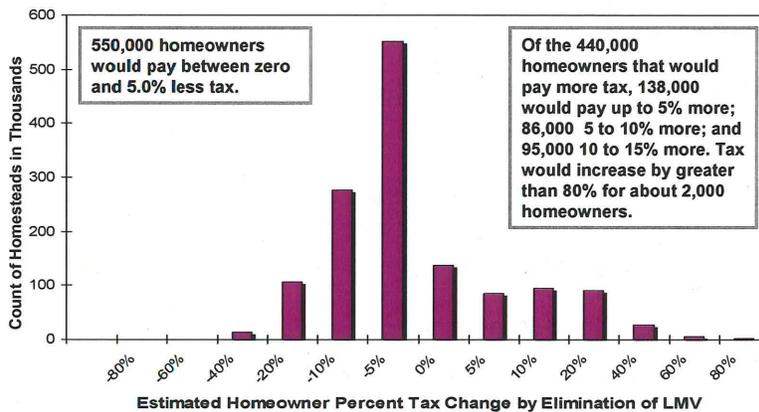
By how much would tax bills change, on average, for residential homesteads if LMV were eliminated?



Limited Market Value (LMV)

### Percentage Tax Change for Homesteads

What would be the percentage increase or decrease in tax bills for residential homesteads if LMV were eliminated?



## Geographic Distribution for 1.39M Homestead Parcels

How would elimination of LMV affect homeowners  
in different areas?

### Three maps:

- Statewide map showing the prevalence of winners and losers at city/town level;
- Statewide map showing average net tax increase for losers at city/town level (440,000);
- Statewide map showing average net tax decrease for winners at city/town level (950,000).

## Tax Effects on Cabins Taxes Payable 2005 (199,000 Parcels)

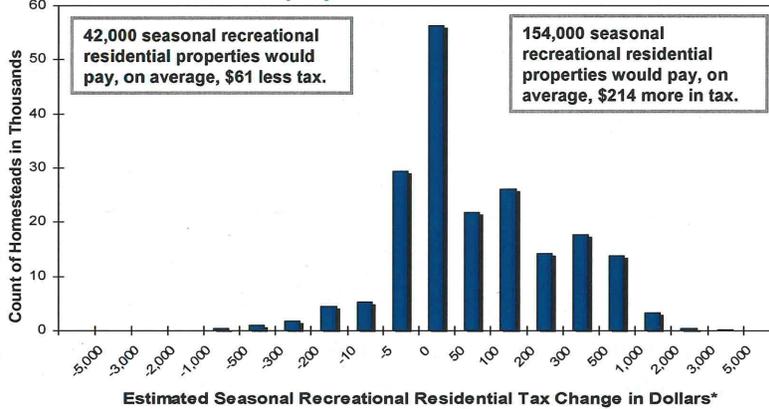
### If LMV were eliminated for taxes payable in 2005:

- 154,000 (77%) parcels would pay \$33.0 million more tax.
- 42,000 (21%) parcels would pay \$2.6 million less tax.
- Remaining \$30.5 million tax shifted off of other classes, and on to cabins.

Limited Market Value (LMV)

## Average Tax Change for Cabins

By how much would tax bills change, on average, for seasonal residential recreational properties if LMV were eliminated?

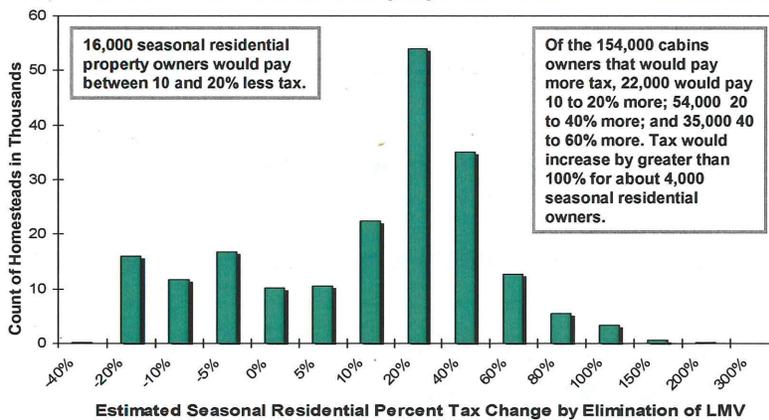


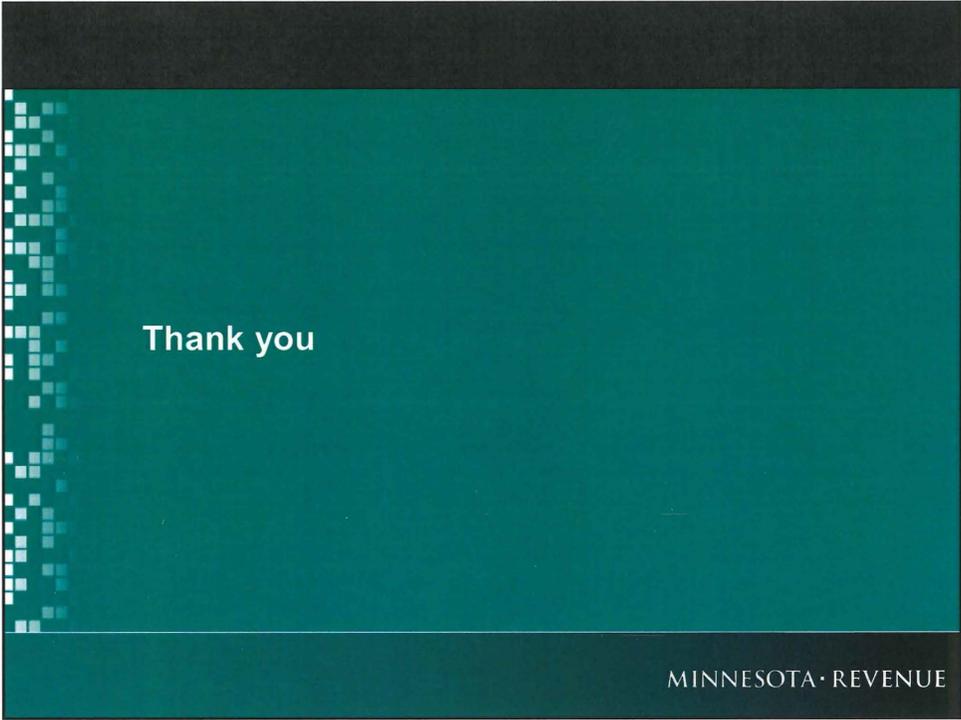
\*Includes state tax. State tax rate reduced to hold state tax amount constant.

Limited Market Value (LMV)

## Percentage Tax Change for Cabins

What would be the percentage increase or decrease in tax bills for seasonal residential recreational properties if LMV were eliminated?





Thank you

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# **Limited Market Value Report**

**2004 Assessment Year  
Taxes Payable 2005**

This report is available on the web at [http://www.taxes.state.mn.us/taxes/legal\\_policy/index.shtml](http://www.taxes.state.mn.us/taxes/legal_policy/index.shtml)

**Tax Research Division**

**March 1, 2005**



# MINNESOTA • REVENUE

March 1, 2005

**To the members of the Legislature of the State of Minnesota:**

I am pleased to transmit to you the Limited Market Value Report for taxes payable 2005, undertaken by the Department of Revenue in response to Laws of Minnesota for 1993, Chapter 375, Article 5, Section 42 regarding the market value exclusion under Minnesota Statutes, Section 273.11, Subdivision 1a.

The report provides summary and municipal tables on the market value limitation exclusion for farm, residential and seasonal recreational residential property. The market value exclusion for this limitation for taxes payable 2005 sums to \$33,067,516,329 at the statewide level, or 9.1 percent of the total taxable market value of the limited classes of property.

New in this year's report is a brief description of the parcel level tax impact of the market value limitation (see page 12). It shows that 950,000 (68%) of Minnesota's 1.39 million homestead parcels actually pay higher property taxes because of limited market value, while 440,000 (32%) pay less. This reflects the fact that the growth in value of some homestead properties is below the cap, and the fact that the limitation results in disproportionate limitation amounts for value-limited properties (slower growth properties get relatively smaller limitations and hence tend to finance the tax benefits of faster growth properties). Additional information on this analysis will be posted on the Department's web site in the coming weeks.

Sincerely,



Daniel A. Salomone  
Commissioner



## **Mandate Information**

This report on limited market value is mandated by Laws of Minnesota for 1993, Chapter 375, Article 5, Section 42. Laws of Minnesota for 2002, Chapter 377, Article 10, Section 30 changed the deadline for this report from February 1 to March 1 of each year.

In response to Minnesota Statutes, Section 3.197, the total cost of this report is \$3,200.

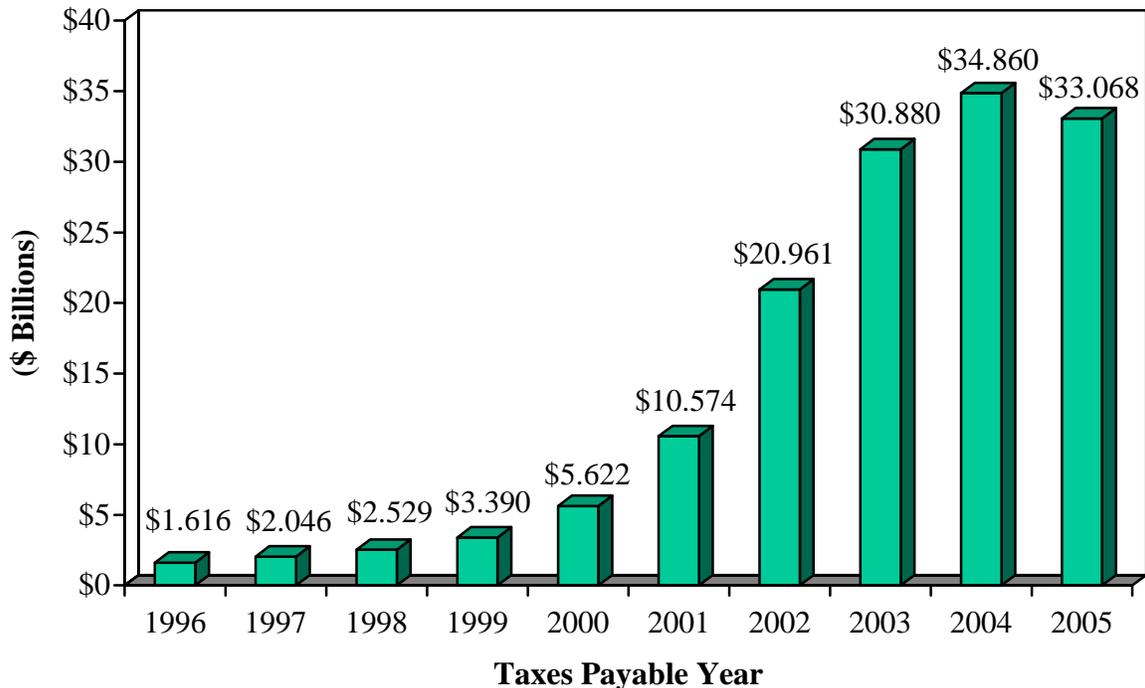


# Executive Summary

This report presents information on the limited market value of farm, residential and seasonal recreational residential property for assessment year 2004, taxes payable 2005, as mandated by Laws of Minnesota for 1993, Chapter 375, Article 5, Section 42.

- The total market value limitation for taxes payable 2005 is \$33,067,516,329. This compares to \$34,862,264,559 in taxes payable 2004, \$30,879,740,466 in taxes payable 2003, \$20,961,007,763 in taxes payable 2002, \$10,573,691,372 in taxes payable 2001, \$5,621,821,611 in taxes payable 2000, \$3,389,506,961 in taxes payable 1999, \$2,529,034,086 in taxes payable 1998, \$2,045,660,418 in taxes payable 1997, \$1,615,639,650 in taxes payable 1996, \$1,047,762,545 in taxes payable 1995, and \$669,050,104 in payable 1994.
- The payable 2005 limitation is 9.1 percent of statewide market value of limited property classes.

## Market Value Limitation, Pay 1996 - 2005





## **Introduction**

In 1993, the legislature established a limitation on annual increases in the market values of farm, residential, and seasonal recreational residential property, effective for taxes payable 1994. The 1993 legislation authorized the limitation to the 1998 assessment year, but in 1994 the legislature set the 1997 assessment year (taxes payable 1998) as the final year. The 1997 legislature extended the limitation to assessment year 2001. The 1997 legislature also changed the one-third factor to one-fourth in the alternative method of calculating the limitation. The 1999 legislature changed the 10% limit to 8.5%, and lowered the one-fourth factor to 15%. The 2001 legislature introduced a “phase-out” plan. The 8.5% limit will rise to 10% in assessment year 2002, 12 % in assessment year 2003, and 15% in assessment years 2004 to 2006. The 15% difference factor will rise to 20% in assessment year 2003, 25% in assessment year 2004, 33% in assessment year 2005, and to 50% in assessment year 2006. For assessment year 2007, all property will be at full estimated market value.

In response to the mandate in Laws of Minnesota for 1993, Chapter 375, Article 5, Section 42 this is the twelfth annual report on the total value excluded from taxation by the limitation law for each property type in each city or township.

This report provides in Appendix A the mandated table for taxes payable in 2005 of excluded value by property type for each city or township. The report also summarizes the effects of the limit at the statewide and regional levels, including the change in percentage distribution of the market values of all property types subject to the limit. Cities or townships with the largest percentage reductions under the limit are shown in rank order.

The sources of information for the summary are the 2004 fall mini-abstract of assessment and the 2004 final abstract of assessment (reporting taxable market values after the limitation reduction and other property value exclusions). Each county assessor submitted these abstracts to the Department of Revenue. The limitation amounts by type of property were obtained from data listed on the mini-abstract.

## **How Does the Limit Actually Work?**

The limitation provision in Section 273.11, Subd. 1a excludes from taxation any annual increase in the market value of favored property that exceeds the larger of 15 percent of the prior year’s taxable market value or 25% of the difference between the current estimated market value and the prior year’s taxable market value. The term “taxable market value” for pay 2005 means the estimated full market value after reductions for the “green acres” exclusion in Section 273.111, the exclusion of value for improvements to homes under the “This Old House” legislation in Section 273.11, Subd. 16, the exclusion of value for the “open space” law in section 273.112, and the limited market value exclusion. The “estimated market value” for pay 2005 is the value prior to these reductions, but excludes the value of new improvements. As Figure 1 shows, the “maximum market value” is first determined by increasing the previous year’s taxable market value by 15 percent or by taking 25 of the increase in value. The “limited market value” then is the greater of the two maximum market values. The limit applies to farm, residential and

**Figure 1**  
**Limited Market Value**  
**Determination Examples**

	<u>Examples</u>		
	A	B	C
<b>Estimated Market Value Comparison</b>			
1) 2004 Taxes Payable Market Value	\$ 100,000	\$ 100,000	\$ 100,000
2) 2005 Taxes Payable Estimated Market Value *	\$ 105,000	\$ 130,000	\$ 200,000
3) Market Value Increase (2-1)	\$ 5,000	\$ 30,000	\$ 100,000
Percentage Increase	5.0%	30.0%	100.0%
<b>Maximum Market Value Determination</b>			
4) 115% of 2004 Taxes Payable Market Value (1 x 115%)	\$ 115,000	\$ 115,000	\$ 115,000
5) 2004 Taxes Payable Market Value Plus 25% of Estimated Market Value Increase [(1 + (3 x 25%))]	\$ 101,250	\$ 107,500	\$ 125,000
6) 2005 Taxes Payable Maximum Market Value (Greater of 4 or 5)	\$ 115,000	\$ 115,000	\$ 125,000
<b>Limited Market Value Determination</b>			
7) 2005 Taxes Payable Limited Market Value (Lesser of 2 or 6)	\$ 105,000	\$ 115,000	\$ 125,000
Percentage Increase	5.0%	15.0%	25.0%

Example A: Limitation does not apply.

Example B: 15 percent limitation applies.

Example C: 25 percent limitation applies.

\* Excluding the value of new improvements for pay 2005.

seasonal recreational residential (non-commercial) properties for assessment years 1993 to 2006 (taxes payable 1994 to 2007). Timberland is included in farm non-homestead. All rental housing with three or fewer units is included as residential non-homestead property. New ownership of a previously limited parcel does not change the market value limitation. New improvements, whether to land or structures, are excluded from the limit calculation in the year in which the new improvements become taxable, but thereafter become part of the estimated market value used in determining the market value limitation in subsequent years. Limitation does not continue to apply when a property class changes from a favored class to a non-favored class.<sup>1</sup> Also note that the exclusions in law for platted vacant land, green acres and “This Old House” take precedence over the limited market value law and are calculated without taking into account the limitation reduction.<sup>2</sup>

### **Statewide and Regional Limitation Amounts by Property Class**

The total limitation reduction statewide for taxes payable 2005 is \$33,067,516,329. As Table 1 shows, the percentage reduction in the value of favored classes at statewide and regional levels remains significant. In percentage terms, the limit reduced the value of seasonal recreational residential property most (24.0 percent statewide) and residential homestead property least (6.43 percent statewide). Regionally, the limit reduced the market value of favored classes more in Greater Minnesota (10.09 percent) than in the seven county metro area (8.26 percent).

Most of the limitation in dollar terms occurs in the metro region, and the limit affects farm non-homestead property more than other property classes. Market values in the metro region were cut by over \$16.7 billion (50.6 percent of the statewide reduction). The reduction to residential homestead property statewide was \$17.1 billion, and approximately \$12.7 billion of this reduction is in the metro region.

Table 2 provides a percentage distribution of the total limitation by region and property type. Looking at shares of the total limitation reduction in each major region, residential homestead reductions predominate. Residential homestead reductions account for 75.8 percent of the total reductions in the metro area and 26.9 percent in the Greater Minnesota region.

### **Statewide Changes in Distribution of Market Values Among Property Classes**

in 2005 to favor most limited classes of property, but in percentage terms the changes are

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<sup>1</sup> Memo from Michael P. Wandmacher to all county assessors, June 23, 1993, pp. 3-4.

<sup>2</sup> Minnesota Department of Revenue, “Supplement to the Instructions for Limits on Increases to Estimated Market Value,” 1994.

**Table 1**  
**Market Value Limitation by Property Type**  
**Statewide and Regional Totals**  
**Taxes Payable 2005**

	<b>Taxable Market Value before Limitation</b>	<b>Taxable Market Value after Limitation</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>Metro Area</b>				
Farm Homestead	\$ 3,385,622,600	\$ 2,430,846,181	\$ 954,776,419	28.20 %
Farm Non-Homestead	1,468,708,681	829,965,600	638,743,081	43.49
Timberland	2,573,800	1,964,800	609,000	23.66
Total Farm	<u>\$ 4,856,905,081</u>	<u>\$ 3,262,776,581</u>	<u>\$ 1,594,128,500</u>	32.82 %
Seasonal Recreational				
Residential	\$ 331,210,460	\$ 243,448,160	\$ 87,762,300	26.50 %
Residential Homestead	\$ 181,831,081,206	\$ 169,148,771,958	\$ 12,682,309,248	6.97 %
Residential Non-Homestead	15,533,133,292	13,176,145,340	2,356,987,952	15.17
Total Residential	<u>\$ 197,364,214,498</u>	<u>\$ 182,324,917,298</u>	<u>\$ 15,039,297,200</u>	7.62 %
Total	\$ 202,552,330,039	\$ 185,831,142,039	\$ 16,721,188,000	8.26 %
<b>Greater Minnesota</b>				
Farm Homestead	\$ 39,370,414,742	\$ 34,520,084,884	\$ 4,850,329,858	12.32 %
Farm Non-Homestead	12,167,771,238	10,635,388,240	1,532,382,998	12.59
Timberland	1,411,072,100	1,017,480,200	393,591,900	27.89
Total Farm	<u>\$ 52,949,258,080</u>	<u>\$ 46,172,953,324</u>	<u>\$ 6,776,304,756</u>	12.80 %
Seasonal Recreational				
Residential	\$ 17,409,305,875	\$ 13,232,286,200	\$ 4,177,019,675	23.99 %
Residential Homestead	\$ 83,621,009,037	\$ 79,224,657,817	\$ 4,396,351,220	5.26 %
Residential Non-Homestead	8,071,969,878	7,075,317,200	996,652,678	12.35
Total Residential	<u>\$ 91,692,978,915</u>	<u>\$ 86,299,975,017</u>	<u>\$ 5,393,003,898</u>	5.88 %
Total	\$ 162,051,542,870	\$ 145,705,214,541	\$ 16,346,328,329	10.09 %
<b>Statewide</b>				
Farm Homestead	\$ 42,756,037,342	\$ 36,950,931,065	\$ 5,805,106,277	13.58 %
Farm Non-Homestead	13,636,479,919	11,465,353,840	2,171,126,079	15.92
Timberland	1,413,645,900	1,019,445,000	394,200,900	27.89
Total Farm	<u>\$ 57,806,163,161</u>	<u>\$ 49,435,729,905</u>	<u>\$ 8,370,433,256</u>	14.48 %
Seasonal Recreational				
Residential	\$ 17,740,516,335	\$ 13,475,734,360	\$ 4,264,781,975	24.04 %
Residential Homestead	\$ 265,452,090,243	\$ 248,373,429,775	\$ 17,078,660,468	6.43 %
Residential Non-Homestead	23,605,103,170	20,251,462,540	3,353,640,630	14.21
Total Residential	<u>\$ 289,057,193,413</u>	<u>\$ 268,624,892,315</u>	<u>\$ 20,432,301,098</u>	7.07 %
Total	\$ 364,603,872,909	\$ 331,536,356,580	\$ 33,067,516,329	9.07 %

**Table 2**  
**Market Value Limitation Shares by Region**  
**Taxes Payable 2005**

<u>Property Type</u>	<u>Total Limitation</u>	<u>Share of Region</u>	<u>Share of State</u>
<b>Metro Area</b>			
Farm Homestead	\$ 954,776,419	5.7 %	2.9 %
Farm Non-homestead	638,743,081	3.8	1.9
Timberland	609,000	0.0	0.0
Total Farm	\$ <u>1,594,128,500</u>	<u>9.5 %</u>	<u>4.8 %</u>
Seasonal Recreational Residential	\$ 87,762,300	0.5	0.3
Residential Homestead	\$ 12,682,309,248	75.8 %	38.4 %
Residential Non-homestead	2,356,987,952	14.1	7.1
Total Residential	\$ <u>15,039,297,200</u>	<u>89.9 %</u>	<u>45.5 %</u>
Total	\$ 16,721,188,000	100.0 %	50.6 %
<b>Greater Minnesota</b>			
Farm Homestead	\$ 4,850,329,858	29.7 %	14.7 %
Farm Non-homestead	1,532,382,998	9.4	4.6
Timberland	393,591,900	2.4	1.2
Total Farm	\$ <u>6,776,304,756</u>	<u>41.5 %</u>	<u>20.5 %</u>
Seasonal Recreational Residential	\$ 4,177,019,675	25.6	12.6
Residential Homestead	\$ 4,396,351,220	26.9 %	13.3 %
Residential Non-homestead	996,652,678	6.1	3.0
Total Residential	\$ <u>5,393,003,898</u>	<u>33.0 %</u>	<u>16.3 %</u>
Total	\$ 16,346,328,329	100.0 %	49.4 %
<b>Statewide</b>			
Farm Homestead	\$ 5,805,106,277		17.6 %
Farm Non-homestead	2,171,126,079		6.6
Timberland	394,200,900		1.2
Total Farm	\$ 8,370,433,256		<u>25.3 %</u>
Seasonal Recreational Residential	\$ 4,264,781,975		12.9
Residential Homestead	\$ 17,078,660,468		51.6 %
Residential Non-homestead	3,353,640,630		10.1
Total Residential	\$ <u>20,432,301,098</u>		<u>61.8 %</u>
Total	\$ 33,067,516,329		100.0 %

**Table 3**  
**Change in Statewide Distribution of Real and Personal Market Values (in thousands)**  
**Caused by the Limited Market Value Law**  
**Taxes Payable 2005**

	<u>Taxable Market Value Before Limitation</u>	<u>Percent Of Total</u>		<u>Taxable Market Value After Limitation</u>	<u>Percent Of Total</u>	<u>Change in Percent</u>
Farm Homestead	\$ 42,756,037	9.61 %	\$	36,950,931	8.97 %	-0.64 %
Farm Non-homestead and Timberland	15,050,126	3.38		12,484,799	3.03	-0.35
Seasonal Recreational Residential	17,740,516	3.99		13,475,734	3.27	-0.72
Residential Homestead	265,452,090	59.66		248,373,430	60.31	0.64
Residential Non-homestead	23,605,103	5.31		20,251,463	4.92	-0.39
Apartment	18,437,898	4.14		18,437,898	4.48	0.33
Seasonal Commercial	984,323	0.22		984,323	0.24	0.02
Commercial/Industrial	52,429,664	11.78		52,429,664	12.73	0.95
Public Utility	3,263,946	0.73		3,263,946	0.79	0.06
Mineral	2,324	0.00		2,324	0.00	0.00
Railroad	493,013	0.11		493,013	0.12	0.01
Personal	<u>4,713,782</u>	<u>1.06</u>		<u>4,713,782</u>	<u>1.14</u>	<u>0.09</u>
Total Real and Personal	\$ 444,928,822	100.00 %	\$	411,861,307	100.00 %	0.00 %

farm, seasonal recreational, and residential non-homestead property also declined, while shares for residential homestead, apartment, commercial, industrial and public utility property increased.

### **Changes from Pay 2004 to 2005**

As noted above, the total limitation reduction decreased statewide from \$34.86 billion for taxes payable 2004 to \$33.07 billion for payable 2005, a drop of \$1.8 billion or 5.1 percent. As Table 4 shows, the percentage increase in the exclusion was more rapid in the Greater Minnesota area. The metro area exclusion decreased by 18.2 percent, compared to a 13.4 percent increase in Greater Minnesota. In dollar terms, the exclusion increased by \$1.9 billion in Greater Minnesota, and decreased by \$3.7 billion in the metro area.

### **Statewide and Regional Changes in Distribution of Net Tax Amounts Among Property Classes**

As Table 5 shows, the statewide distribution of net tax changed for taxes payable in 2005, reducing the tax burden for the limited classes of property. The non-limitation simulation holds the state levy constant, allows the market value credits to change, and allows TIF levies to decrease with the lower tax rates in areas with commercial property. In percentage terms the largest reduction in total tax burden occurred in timberland property, a 16.93 percent decrease statewide.

In terms of net tax dollar amounts the tax burden shift is most evident in the statewide reduction in the noncommercial seasonal recreational residential property tax burden by \$27.1 million, and the increase in the commercial/industrial property tax burden by \$69.5 million. This increase in net tax on commercial/industrial property raises policy issues since Minnesota already has some of the highest commercial/industrial taxes in the nation.

In Greater Minnesota, the largest reduction in net tax in dollar terms (\$26.2 million) is in noncommercial seasonal recreational residential property.

**Table 4**  
**Change in Market Value Limitation by Property Type**  
**Statewide and Regional Totals**  
**Taxes Payable 2004 and 2005**

<u>Property Type</u>	<u>Pay 2004 Total Limitation</u>	<u>Pay 2005 Total Limitation</u>	<u>Change in Total Limitation</u>	<u>Percent Change</u>
<b>Metro Area</b>				
Farm Homestead	\$ 851,616,644	\$ 954,776,419	\$ 103,159,775	12.1 %
Farm Non-homestead	622,140,756	639,352,081	17,211,325	2.8
Total Farm	<u>\$ 1,473,757,400</u>	<u>\$ 1,594,128,500</u>	<u>\$ 120,371,100</u>	<u>8.2 %</u>
Seasonal Recreational Residential	73,247,200	87,762,300	14,515,100	19.8
Residential Homestead	\$ 16,715,513,018	\$ 12,682,309,248	\$ (4,033,203,770)	-24.1 %
Residential Non-homestead	2,183,511,082	2,356,987,952	173,476,870	7.9
Total Residential	<u>\$ 18,899,024,100</u>	<u>\$ 15,039,297,200</u>	<u>\$ (3,859,726,900)</u>	<u>-20.4 %</u>
Total	\$ 20,446,028,700	\$ 16,721,188,000	\$ (3,724,840,700)	-18.2 %
<b>Greater Minnesota</b>				
Farm Homestead	\$ 3,948,037,203	\$ 4,850,329,858	\$ 902,292,655	22.9 %
Farm Non-homestead	1,317,673,223	1,925,974,898	608,301,675	46.2
Total Farm	<u>\$ 5,265,710,426</u>	<u>\$ 6,776,304,756</u>	<u>\$ 1,510,594,330</u>	<u>28.7 %</u>
Seasonal Recreational Residential	3,677,329,080	4,177,019,675	499,690,595	13.6
Residential Homestead	\$ 4,611,349,968	\$ 4,396,351,220	\$ (214,998,748)	-4.7 %
Residential Non-homestead	861,846,385	996,652,678	134,806,293	15.6
Total Residential	<u>\$ 5,473,196,353</u>	<u>\$ 5,393,003,898</u>	<u>\$ (80,192,455)</u>	<u>-1.5 %</u>
Total	\$ 14,416,235,859	\$ 16,346,328,329	\$ 1,930,092,470	13.4 %
<b>Statewide</b>				
Farm Homestead	\$ 4,799,653,847	\$ 5,805,106,277	\$ 1,005,452,430	20.9 %
Farm Non-homestead	1,939,813,979	2,565,326,979	625,513,000	32.2
Total Farm	<u>\$ 6,739,467,826</u>	<u>\$ 8,370,433,256</u>	<u>\$ 1,630,965,430</u>	<u>24.2 %</u>
Seasonal Recreational Residential	3,750,576,280	4,264,781,975	514,205,695	13.7
Residential Homestead	\$ 21,326,862,986	\$ 17,078,660,468	\$ (4,248,202,518)	-19.9 %
Residential Non-homestead	3,045,357,467	3,353,640,630	308,283,163	10.1
Total Residential	<u>\$ 24,372,220,453</u>	<u>\$ 20,432,301,098</u>	<u>\$ (3,939,919,355)</u>	<u>-16.2 %</u>
Total	\$ 34,862,264,559	\$ 33,067,516,329	\$ (1,794,748,230)	-5.1 %

**Table 5**  
**Change in Distribution of Real and Personal Net Taxes**  
**Caused by the Limited Market Value Law**  
**Taxes Payable 2005**

<u>Metro Area</u>	<u>Net Tax Before Limitation (000's)</u>	<u>Percent Of Total</u>	<u>Net Tax After Limitation (000's)</u>	<u>Percent Of Total</u>	<u>Change in Net Tax (000's)</u>	<u>Percent Change</u>
Farm Homestead	\$20,438	0.56 %	\$14,769	0.40 %	(\$5,669)	-27.74%
Farm Non-homestead	12,346	0.34	7,416	0.20	(4,930)	-39.93%
Total Farm	<u>\$32,784</u>	<u>0.89 %</u>	<u>\$22,185</u>	<u>0.60 %</u>	<u>(\$10,599)</u>	<u>-32.33%</u>
Timberland	20	0.00	17	0.00	(3)	-15.00%
Seasonal Recreational Residential	4,059	0.11	3,198	0.09	(861)	-21.21%
Residential Homestead	1,893,715	51.68	1,865,989	50.69	(27,726)	-1.46%
Residential Non-homestead	185,737	5.07	169,794	4.61	(15,943)	-8.58%
Apartment	207,573	5.67	225,375	6.12	17,802	8.58%
Commercial/Industrial < 150,000	\$94,058	2.57 %	\$98,154	2.67 %	\$4,096	4.35%
Commercial/Industrial > 150,000	1,144,675	31.24	1,190,530	32.34	45,855	4.01%
Total Commercial/Industrial	<u>\$1,238,733</u>	<u>33.81 %</u>	<u>\$1,288,684</u>	<u>35.01 %</u>	<u>\$49,951</u>	<u>4.03%</u>
Seasonal Commercial	1,186	0.03	1,249	0.03	63	5.31%
Public Utility	23,890	0.65	24,920	0.68	1,030	4.31%
Mineral	-	0.00	-	0.00	-	0.00%
Railroad	5,941	0.16	6,255	0.17	314	5.29%
Personal	<u>70,402</u>	<u>1.92</u>	<u>73,652</u>	<u>2.00</u>	<u>3,250</u>	<u>4.62%</u>
Total Real and Personal	\$3,664,040	100.00 %	\$3,681,318	100.00 %	\$17,278	0.47%

**Table 5 (Continued)**  
**Change in Distribution of Real and Personal Net Taxes**  
**Caused by the Limited Market Value Law**  
**Taxes Payable 2005**

<u>Greater Minnesota</u>	<u>Net Tax Before Limitation (000's)</u>	<u>Percent Of Total</u>	<u>Net Tax After Limitation (000's)</u>	<u>Percent Of Total</u>	<u>Change in Net Tax (000's)</u>	<u>Percent Change</u>
Farm Homestead	\$211,104	10.38 %	\$195,412	9.65 %	(\$15,692)	-7.43%
Farm Non-homestead	106,908	5.26	98,205	4.85	(8,703)	-8.14%
Total Farm	<u>\$318,012</u>	<u>15.64 %</u>	<u>\$293,617</u>	<u>14.49 %</u>	<u>(\$24,395)</u>	<u>-7.67%</u>
Timberland	11,993	0.59	9,962	0.49	(2,031)	-16.93%
Seasonal Recreational Residential	183,224	9.01	156,996	7.75	(26,228)	-14.31%
Residential Homestead	778,750	21.25	798,041	21.68	19,291	2.48%
Residential Non-homestead	95,257	2.60	90,593	2.46	(4,664)	-4.90%
Apartment	54,582	2.68	57,451	2.84	2,869	5.26%
Commercial/Industrial < 150,000	\$125,823	6.19 %	\$131,836	6.51 %	\$6,013	4.78%
Commercial/Industrial > 150,000	307,799	15.14	321,317	15.86	13,518	4.39%
Total Commercial/Industrial	<u>\$433,622</u>	<u>21.33 %</u>	<u>\$453,153</u>	<u>22.37 %</u>	<u>\$19,531</u>	<u>4.50%</u>
Seasonal Commercial	9,400	0.46	10,519	0.52	1,119	11.90%
Public Utility	66,949	3.29	69,986	3.45	3,037	4.54%
Mineral	100	0.00	107	0.01	7	7.00%
Railroad	9,786	0.48	10,317	0.51	531	5.43%
Personal	<u>71,524</u>	<u>3.52</u>	<u>75,059</u>	<u>3.71</u>	<u>3,535</u>	<u>4.94%</u>
Total Real and Personal	\$2,033,199	100.00 %	\$2,025,801	100.00 %	(\$7,398)	-0.36%

**Table 5 (Continued)**  
**Change in Distribution of Real and Personal Net Taxes**  
**Caused by the Limited Market Value Law**  
**Taxes Payable 2005**

<u>Statewide</u>	<u>Net Tax Before Limitation</u> (000's)	<u>Percent Of Total</u>	<u>Net Tax After Limitation</u> (000's)	<u>Percent Of Total</u>	<u>Change in Net Tax</u> (000's)	<u>Percent Change</u>
Farm Homestead	\$231,542	4.06 %	\$210,181	3.68 %	(\$21,361)	-9.23%
Farm Non-homestead	119,254	2.09	105,621	1.85	(13,633)	-11.43%
Total Farm	<u>\$350,796</u>	<u>6.16 %</u>	<u>\$315,802</u>	<u>5.53 %</u>	<u>(\$34,994)</u>	<u>-9.98%</u>
Timberland	12,013	0.21	9,979	0.17	(2,034)	-16.93%
Seasonal Recreational Residential	187,283	3.29	160,194	2.81	(27,089)	-14.46%
Residential Homestead	2,672,465	72.94	2,664,030	72.37	(8,435)	-0.32%
Residential Non-homestead	280,994	7.67	260,387	7.07	(20,607)	-7.33%
Apartment	262,155	4.60	282,826	4.96	20,671	7.89%
Commercial/Industrial < 150,000	\$219,881	3.86 %	\$229,990	4.03 %	\$10,109	4.60%
Commercial/Industrial > 150,000	1,452,474	25.49	1,511,847	26.49	59,373	4.09%
Total Commercial/Industrial	<u>\$1,672,355</u>	<u>29.35 %</u>	<u>\$1,741,837</u>	<u>30.52 %</u>	<u>\$69,482</u>	<u>4.15%</u>
Seasonal Commercial	10,586	0.19	11,768	0.21	1,182	11.17%
Public Utility	90,839	1.59	94,906	1.66	4,067	4.48%
Mineral	100	0.00	107	0.00	7	7.00%
Railroad	15,727	0.28	16,572	0.29	845	5.37%
Personal	<u>141,926</u>	<u>2.49</u>	<u>148,711</u>	<u>2.61</u>	<u>6,785</u>	<u>4.78%</u>
Total Real and Personal	\$5,697,239	100.00 %	\$5,707,119	100.00 %	\$9,880	0.17%

## Parcel-Level Tax Effects of Limited Market Value

The reductions in valuations shown in this report have the effect of increasing local property tax rates and consequently shifting property taxes from properties with faster growing valuations to those with slower growth.

To estimate the parcel-level tax effects of the current limitation for taxes payable in 2005, parcel limited market value and limitation amounts for residential homesteads and non-commercial seasonal recreational residential property were taken from the market value sales ratio file created from county submissions. Local tax rates were computed with and without the limitation to identify the change in parcel-level property tax due to the limitation and the impact of eliminating the limitation.\*

There are 1.39 million residential homestead parcels in taxes payable 2005. If the LMV program were eliminated, 440,000 (32%) of homeowners would have paid \$101 million more in net tax, and 950,000 (68%) would have paid \$95 million less tax. 27% of those 950,000 had some value withheld under the LMV program, but not enough to offset the tax shifts coming from homesteads with proportionately more value withheld. The remaining \$6 to \$8 million of net tax reduction under the LMV program was shifted onto other property types. An alternative interpretation of these data is that the current limitation program actually increases property taxes on nearly 68% of all homestead parcels.

Figure 2 shows the distribution of counts of residential homestead parcels by net tax change range. Net tax change amounts are clustered around zero in a roughly normal distribution. 950,000 homeowners would pay, on average \$100 less tax if the LMV program were eliminated. The median reduction for homeowners in this group would be \$72. 440,000 homeowners would pay, on average, \$227 more in net tax. The median change for homeowners in this group would be \$135.

There are 107,000 improved and 92,000 unimproved non-commercial seasonal recreational residential parcels for taxes payable 2005. 154,000 (77%) of these parcels would pay \$33.0 million more tax if the LMV program were eliminated in payable 2005. 42,000 (21%) parcels would pay \$2.6 million less tax. The remaining \$27 to \$30.4 million of net tax reduction was shifted onto other property types.

Figure 3 shows the distribution of counts of non-commercial seasonal residential recreational parcels by net tax change range. 154,000 non-commercial seasonal recreational residential properties would pay, on average, \$214 more tax if the LMV program were eliminated. 42,000 non-commercial seasonal recreational residential properties would pay \$61 less tax, on average.

\*For taxes payable 2005, 99.8% of residential homestead market value on the parcel file was captured compared to assessment abstracts. 100.3% of non-commercial seasonal recreational residential improved and unimproved parcel taxable market value was captured compared to assessment abstracts. Data inconsistency prevents a farm parcel analysis. Tax rates from the net tax analysis model runs were applied to market value before and after limitation using Truth-in-Taxation levies available in January.

**Figure-2**

# Average Tax Change for Residential Homesteads

**By how much would tax bills change, on average, for residential homesteads if LMV were eliminated?**

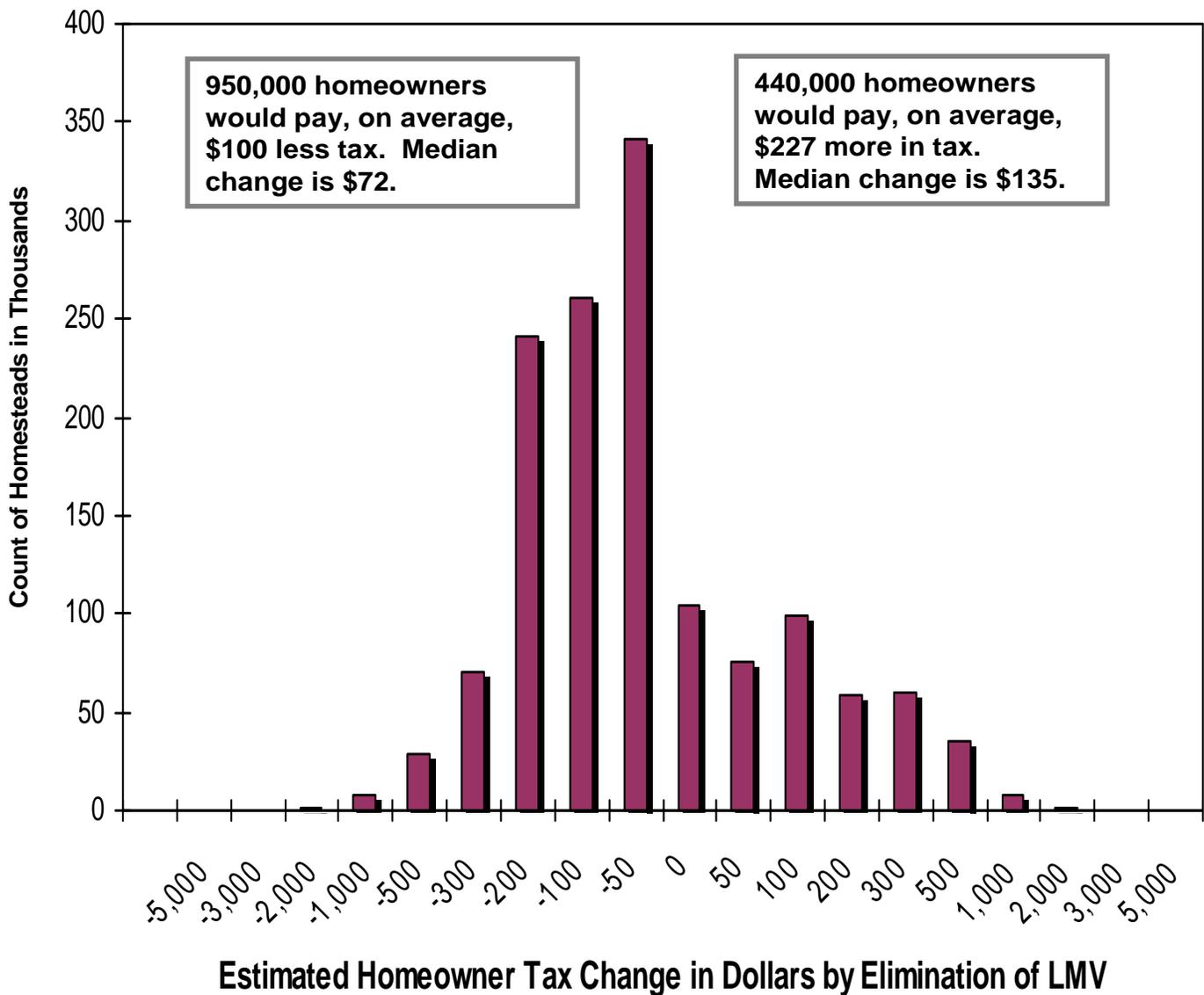
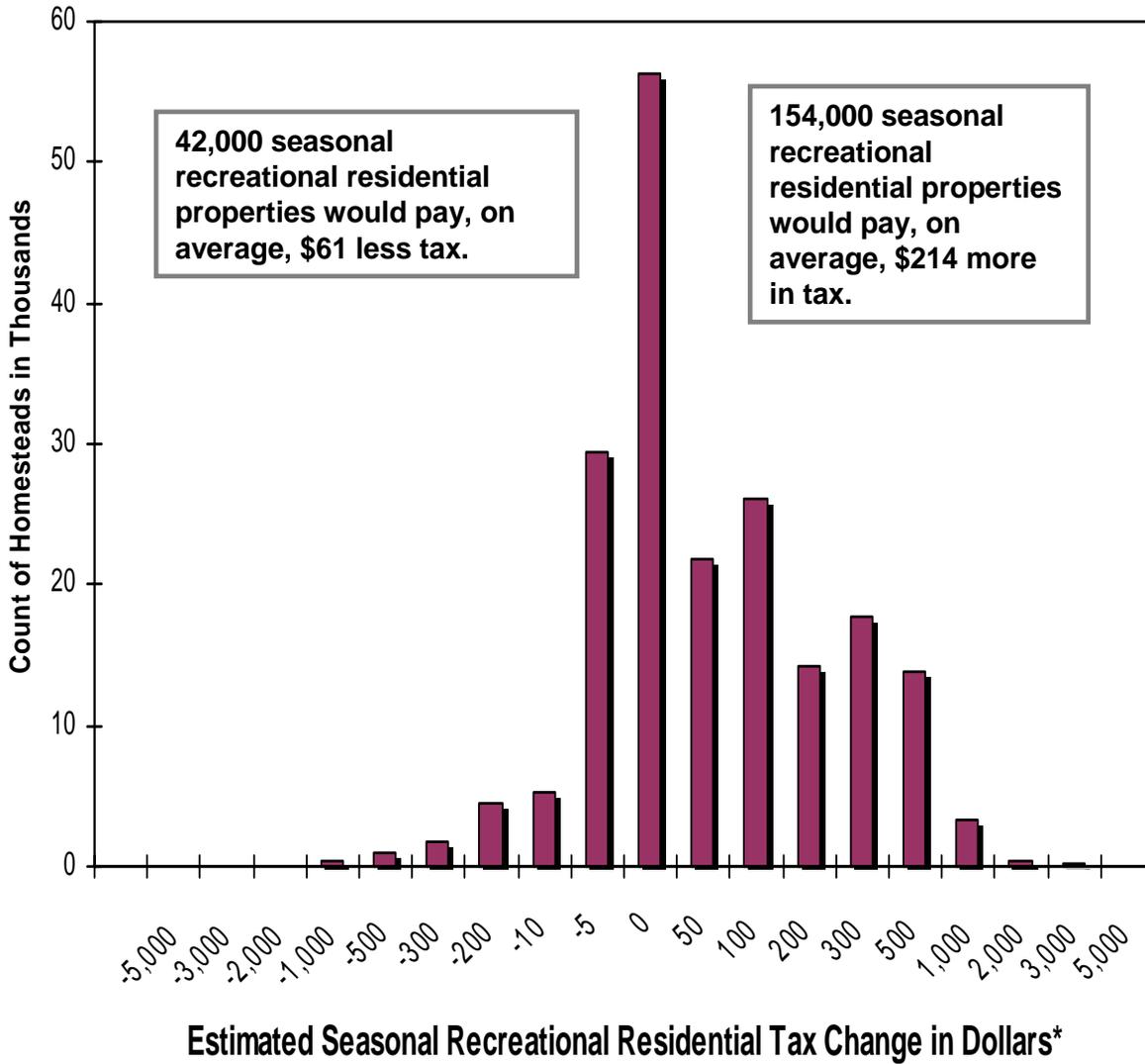


Figure-3

## Average Tax for Non-Commercial Seasonal Recreational Residential Change for Cabins

By how much would tax bills change, on average, for seasonal residential recreational properties if LMV were eliminated?



\*Includes state tax. State tax rate reduced to hold state tax amount constant.

## **Pay 2005 Limitation Reductions at the City and Township Level**

The greatest degree of market value limitation at the city and township level occurred in sparsely populated and lakes areas of the state. Table 6 ranks cities and townships by the percentage of market value limitation for favored classes. As the table shows, the greatest degree of limitation occurred in northern and north central Minnesota, although a few Wright County municipalities also rank highly. Appendix Tables A-1 and A-2 provide a detailed breakdown in county order of the limitation reductions for each favored class in each city and township in the state.

A map showing the location of the top 140 rankings from Table 6 appears at the end of the report.

**Table 6**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**With Greater Percent Reduction in Value**  
**Taxes Payable 2005**

<b>County</b>	<b>Name</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
Aitkin	Unorg 51-22	86,000	46.59%
Aitkin	Unorg 50-25	2,108,500	42.35%
Aitkin	Unorg 51-25	349,300	42.24%
Pine	Park Township	4,213,500	41.57%
Cass	Ottail Peninsula Township	16,712,400	40.99%
Itasca	Unorg 146-27	1,917,800	39.96%
Wright	Middleville Township	54,774,500	39.74%
Aitkin	Cornish Township	4,810,500	39.37%
Itasca	Unorg 62-27	779,400	39.19%
Cass	Unorg 143-30	6,338,300	38.84%
Pine	Danforth Township	8,675,000	38.47%
Pine	New Dosey Township	10,365,800	37.76%
Aitkin	Aitkin Co Unorg	1,943,500	37.75%
Wright	Woodland Township	69,620,900	37.65%
Chisago	Shafer Township	50,556,200	37.35%
Aitkin	Unorg 50-26	1,827,800	36.94%
Chisago	Amador Township	38,457,200	36.66%
Wright	Victor Township	57,226,100	36.56%
St. Louis	Crane Lake Township	18,497,300	36.18%
Hubbard	Lake Hattie Township	6,932,300	35.98%
Pine	Bruno Township	8,553,700	35.65%
Cass	Unorg 142-29	3,448,300	35.51%
Aitkin	Milward Township	3,568,700	35.36%
Aitkin	Unorg 52-22	537,100	35.28%
St. Louis	Unorg 11-Orr-leiding	14,940,600	34.60%
Pine	Birch Creek Township	10,222,600	34.54%
Cass	Rogers Township	13,426,600	34.08%
Aitkin	Seavey Township	3,687,900	33.92%
Becker	Savannah Township	11,473,900	33.69%
Aitkin	Wealthwood Township	18,792,900	33.55%
Pine	Bremen Township	11,725,600	33.26%
Wright	Buffalo Township	80,403,200	33.23%
Washington	Denmark Township	107,555,200	33.11%
Itasca	Unorg 147-27	123,700	33.10%
Aitkin	Unorg 52-24	720,300	33.07%
Pine	Wilma Township	6,828,800	33.00%
Isanti	Maple Ridge Township	29,739,400	32.96%
Pine	Fleming Township	5,781,900	32.50%
St. Louis	Unorg 13-NE	4,661,600	32.31%
Itasca	Unorg 146-29	153,000	32.27%

**Table 6 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**With Greater Percent Reduction in Value**  
**Taxes Payable 2005**

County	Name	Total Limitation	Percent Reduction
Lake	Fall Lake Township	68,018,400	32.23%
Itasca	Unorg 147-28	17,000	32.14%
Itasca	Unorg 54-27	2,670,000	32.02%
Isanti	Stanchfield Township	35,624,200	31.78%
Aitkin	White Pine Township	1,427,700	31.72%
Cass	Unorg 146-27	524,900	31.72%
Cook	Unorg Rge 6e	610,700	31.70%
St. Louis	Unorg 04-Whiteface	12,442,900	31.69%
Aitkin	Unorg 48-27	2,118,500	31.65%
Pine	Arna Township	7,204,900	31.55%
Pine	Norman Township	9,480,500	31.39%
Aitkin	Wagner Township	19,646,100	31.32%
Pine	Kerrick Township	10,564,400	31.29%
Aitkin	Salo Township	2,956,700	31.23%
Aitkin	Spalding Township	6,162,200	31.22%
Aitkin	Rice River Township	6,038,600	31.17%
St. Louis	Leiding Township	17,794,800	31.02%
Aitkin	Pliny Township	4,014,700	30.72%
Kanabec	Grasston	2,114,000	30.70%
Cass	Meadow Brook Township	6,221,800	30.67%
Lake	Lake Co Unorg	16,793,000	30.67%
Cass	Gould Township	8,500,700	30.65%
Cass	Bull Moose Township	2,830,900	30.61%
Cass	Ansel Township	3,904,800	30.60%
Aitkin	Beaver Township	3,761,800	30.59%
Beltrami	Unorg Winner	10,600	30.46%
Wright	Albion Township	46,786,500	30.38%
Aitkin	Macville Township	3,840,400	30.36%
Lake	Stony River Township	13,450,900	30.36%
Winona	Wischoy Township	17,497,900	30.34%
Isanti	Oxford Township	30,594,900	30.31%
Itasca	Unorg 62-26	1,678,300	30.24%
Wright	Franklin Township	124,623,300	30.07%
Wright	Marysville Township	63,479,600	29.96%
Itasca	Alvwood Township	1,390,500	29.93%
Aitkin	Unorg 52-25	1,799,800	29.90%
Isanti	Dalbo Township	22,078,800	29.90%
Cass	Boy Lake Township	14,989,000	29.84%
Itasca	Unorg 62-25	7,242,200	29.67%
Hubbard	Steamboat River Township	11,805,400	29.64%

**Table 6 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**With Greater Percent Reduction in Value**  
**Taxes Payable 2005**

<b>County</b>	<b>Name</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
Aitkin	Kimberly Township	8,276,700	29.60%
Cass	Moose Lake Township	3,731,100	29.55%
Pine	Crosby Township	4,115,700	29.54%
Itasca	Unorg 61-24	1,712,900	29.48%
Lake of the Woods	Keil Township	393,400	29.23%
Cass	Bungo Township	3,923,500	29.03%
Aitkin	Williams Township	5,236,400	29.02%
Aitkin	Unorg 49-27	3,891,500	28.99%
Cass	Unorg 144-28	647,000	28.88%
Kanabec	Hillman Township	12,287,200	28.88%
Chisago	Sunrise Township	60,212,900	28.84%
Kanabec	Ford Township	7,858,700	28.79%
Itasca	Unorg 59-23	4,003,200	28.73%
Carlton	Split Rock Township	4,911,600	28.71%
Crow Wing	Pelican Township	58,973,200	28.71%
Lake of the Woods	Unorg 158-30	606,000	28.71%
Aitkin	Unorg 45-24	864,000	28.62%
Hubbard	White Oak Township	20,127,300	28.57%
Aitkin	Waukenabo Township	20,416,200	28.53%
Itasca	Wirt Township	2,957,500	28.51%
Itasca	Wabana Township	28,114,700	28.42%
Pine	Dell Grove Township	23,276,800	28.42%
Pine	Munch Township	8,557,100	28.42%
Kanabec	Kroschel Township	9,092,500	28.39%
Itasca	Nore Township	2,136,400	28.27%
Cass	Unorg 144-26	670,300	28.25%
Aitkin	Shamrock Township	99,442,500	28.20%
Aitkin	Morrison Township	5,046,000	28.13%
Cass	Wabedo Township	54,453,500	28.13%
Pine	Nickerson Township	4,828,300	28.10%
Itasca	Unorg 61-23	1,887,600	28.05%
Cass	Pine Lake Township	24,765,500	28.04%
Cass	May Township	16,729,400	27.90%
Houston	Jefferson Township	5,547,000	27.89%
Aitkin	Clark Township	4,421,000	27.88%
Chisago	Rushseba Township	23,648,300	27.88%
Mille Lacs	Bradbury Township	5,829,700	27.85%
Carlton	Automba Township	3,945,600	27.81%
Aitkin	Verdon Township	2,208,000	27.80%
Cass	Becker Township	10,619,400	27.78%

**Table 6 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**With Greater Percent Reduction in Value**  
**Taxes Payable 2005**

County	Name	Total Limitation	Percent Reduction
Morrison	Scandia Valley Township	93,591,100	27.77%
Aitkin	Workman Township	11,319,000	27.76%
Itasca	Balsam Township	32,636,000	27.67%
Becker	Round Lake Township	11,911,025	27.64%
Hubbard	Clay Township	9,191,400	27.64%
Cass	Thunder Lake Township	38,004,000	27.61%
Kanabec	Pomroy Township	11,426,900	27.57%
Otter Tail	Dead Lake Township	24,252,500	27.48%
Becker	Forest Township	14,319,100	27.46%
Hubbard	Thorpe Township	6,754,800	27.43%
Lake	Beaver Bay	4,640,200	27.42%
Cass	Unorg 142-25	1,108,400	27.41%
St. Louis	Morcom Township	1,863,500	27.41%
Itasca	Unorg 58-26	10,327,200	27.40%
Pine	Barry Township	15,197,700	27.36%
Aitkin	Unorg 51-27	1,508,600	27.30%
Wright	Silver Creek Township	79,806,100	27.30%
Aitkin	Mcgregor Township	2,122,300	27.28%
Pine	Sturgeon Lake Township	9,159,300	27.18%
Pine	Arlone Township	10,395,000	27.14%

**APPENDIX A**

**Market Value Limitations And Percentage Reductions,  
Taxes Payable 2005**

**By City And Township**



**Table A-1**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>AITKIN</b>						
Aitkin Township	1,350,400	11.57%	525,600	18.52%	3,362,300	18.78%
Ball Bluff Township	1,899,800	27.00%	314,300	36.12%	2,234,200	27.32%
Balsam Township	123,500	14.14%	79,400	17.22%	400,400	24.81%
Beaver Township	396,300	26.22%	101,600	33.18%	997,200	29.48%
Clark Township	2,079,600	26.13%	551,600	37.14%	648,500	32.41%
Cornish Township	472,100	30.39%	169,200	30.11%	3,454,000	45.35%
Farm Island Township	661,300	8.95%	127,400	9.40%	20,903,900	20.48%
Fleming Township	104,200	2.14%	50,200	3.57%	7,593,200	17.14%
Glen Township	1,158,300	12.38%	112,700	15.98%	12,658,500	25.51%
Haugen Township	909,900	20.83%	198,800	23.65%	2,669,000	26.37%
Hazelton Township	321,800	7.25%	133,500	9.76%	24,403,300	26.95%
Hill Lake Township	777,200	16.50%	83,800	26.86%	2,766,500	25.68%
Idun Township	909,300	14.55%	190,600	19.19%	993,300	16.36%
Jevne Township	359,400	9.02%	58,000	9.11%	3,667,000	25.23%
Kimberly Township	2,457,800	26.75%	446,000	34.37%	2,980,500	33.31%
Lakeside Township	75,800	1.39%	17,300	2.41%	11,369,800	25.73%
Lee Township	691,900	21.52%	184,100	33.95%	328,200	30.47%
Libby Township	345,200	23.18%	225,200	24.23%	1,229,200	26.46%
Logan Township	2,573,000	27.11%	793,500	37.28%	1,421,500	30.63%
Macville Township	1,007,800	29.45%	187,400	36.46%	850,800	33.21%
Malmo Township	171,400	3.99%	99,300	11.81%	4,017,300	17.23%
Mcgregor Township	793,500	31.00%	413,600	31.03%	155,700	24.68%
Morrison Township	1,999,000	27.70%	719,900	29.67%	770,700	33.33%
Nordland Township	1,378,100	11.25%	270,400	20.02%	14,691,600	25.17%
Pliny Township	1,426,500	27.47%	571,600	32.37%	715,000	33.59%
Rice River Township	1,290,000	23.38%	157,900	28.00%	1,534,700	36.40%
Salo Township	924,000	25.84%	471,400	35.76%	732,700	37.99%
Seavey Township	830,100	30.78%	131,600	27.98%	840,400	33.60%
Shamrock Township	153,200	14.26%	6,600	7.14%	71,395,500	29.67%
Spalding Township	1,832,800	29.41%	434,700	34.57%	1,157,000	31.67%
Spencer Township	1,032,800	11.24%	620,800	14.68%	332,800	20.16%
Turner Township	16,100	5.45%	0	0.00%	6,646,400	24.36%
Verdon Township	713,800	26.53%	134,900	36.75%	531,800	25.44%
Wagner Township	2,927,300	27.23%	1,027,200	37.10%	9,847,300	34.40%
Waukenabo Township	1,668,100	28.29%	110,300	45.50%	11,347,500	29.07%
Wealthwood Township	1,200,400	30.82%	814,300	39.25%	8,914,900	37.16%
White Pine Township	813,500	28.47%	113,100	40.68%	192,200	40.08%
Williams Township	1,191,300	23.53%	340,800	35.53%	1,703,300	32.21%
Workman Township	968,700	28.09%	890,300	33.76%	5,161,900	26.83%
Milward Township	657,800	32.60%	287,100	34.20%	1,075,800	32.91%
Unorg 45-24	182,200	30.89%	22,600	46.50%	258,800	34.28%
Unorg 47-24	442,200	28.50%	24,600	45.56%	722,700	27.10%
Unorg 48-27	543,700	38.52%	319,500	34.04%	631,200	31.69%
Unorg 49-27	110,000	31.14%	68,400	34.86%	2,884,600	32.49%
Unorg 50-25	330,400	33.12%	506,200	44.42%	292,000	44.23%
Unorg 50-26	647,500	29.79%	282,800	45.05%	271,400	44.51%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>AITKIN (Continued)</b>						
Unorg 50-27	79,300	22.16%	35,000	48.54%	64,500	21.41%
Unorg 51-22	0	0.00%	0	0.00%	0	0.00%
Unorg 51-25	111,700	35.24%	0	0.00%	85,500	45.58%
Unorg 51-27	418,800	20.82%	157,400	42.23%	526,900	32.16%
Unorg 52-22	339,900	33.27%	0	0.00%	114,600	37.14%
Unorg 52-24	381,600	31.32%	73,000	47.59%	76,000	28.44%
Unorg 52-25	109,500	32.81%	42,200	32.46%	243,100	30.20%
Aitkin Co Unorg	372,700	28.73%	69,800	47.74%	382,800	36.66%
Aitkin	1,200	9.35%	0	0.00%	20,900	21.41%
Hill City	0	0.00%	0	0.00%	783,000	11.61%
McGrath	0	0.00%	100	0.72%	0	0.00%
McGregor	5,300	53.83%	39,300	35.15%	15,300	21.07%
Palisade	0	0.00%	0	0.00%	5,800	16.91%
Tamarack	2,600	0.45%	0	0.00%	11,900	8.01%
<b>TOTAL</b>	<b>44,741,600</b>		<b>13,806,900</b>		<b>254,086,800</b>	
<b>ANOKA</b>						
Burns Township	2,585,500	5.65%	2,913,800	26.30%	0	0.00%
Columbus Township	687,900	4.63%	863,300	15.99%	481,500	20.25%
Linwood Township	1,163,200	9.43%	583,600	27.29%	4,349,700	26.11%
Anoka	0	0.00%	0	0.00%	0	0.00%
Bethel	0	0.00%	0	0.00%	0	0.00%
Andover	4,187,400	17.23%	1,770,600	32.28%	0	0.00%
Centerville	44,300	13.98%	35,000	3.10%	0	0.00%
Columbia Heights	0	0.00%	0	0.00%	0	0.00%
Circle Pines	0	0.00%	0	0.00%	0	0.00%
Fridley	0	0.00%	0	0.00%	0	0.00%
Lexington	0	0.00%	0	0.00%	0	0.00%
Coon Rapids	294,400	28.98%	31,200	12.01%	86,700	18.10%
Ramsey	721,400	6.26%	1,262,100	36.19%	0	0.00%
Lino Lakes	2,412,500	13.05%	4,388,100	28.44%	34,300	42.03%
East Bethel	1,427,800	7.37%	1,150,700	20.15%	1,230,900	15.06%
Hilltop	0	0.00%	0	0.00%	0	0.00%
St Francis	1,022,900	9.10%	1,921,000	19.26%	264,400	33.25%
Ham Lake	2,836,000	11.05%	1,806,400	24.23%	849,300	25.48%
Oak Grove	1,989,300	9.11%	2,559,800	25.62%	664,800	17.61%
Blaine	1,263,700	18.27%	3,694,000	43.86%	0	0.00%
Spring Lake Park	0	0.00%	0	0.00%	0	0.00%
<b>TOTAL</b>	<b>20,636,300</b>		<b>22,979,600</b>		<b>7,961,600</b>	
<b>BECKER</b>						
Atlanta Township	263,300	1.68%	6,700	0.10%	0	0.00%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>BECKER (Continued)</b>						
Audubon Township	5,138,700	24.19%	789,500	22.12%	3,070,450	29.51%
Burlington Township	4,059,500	24.25%	714,200	37.46%	1,229,750	24.40%
Callaway Township	922,024	7.75%	289,276	10.80%	61,800	17.88%
Carsonville Township	1,041,850	16.52%	948,950	24.66%	221,100	27.94%
Cormorant Township	7,298,400	34.91%	1,193,800	33.49%	28,080,050	28.54%
Cuba Township	132,500	0.82%	73,500	1.37%	300	33.33%
Detroit Township	1,476,600	9.52%	789,000	30.98%	8,068,925	18.50%
Erie Township	2,416,500	18.32%	507,500	35.01%	9,768,100	27.93%
Evergreen Township	3,435,352	20.25%	990,848	34.50%	51,200	23.24%
Forest Township	267,700	17.61%	37,000	30.30%	9,532,100	28.86%
Green Valley Township	3,231,250	22.19%	1,662,600	40.49%	1,659,850	30.36%
Hamden Township	200,419	1.49%	139,781	2.96%	17,100	10.15%
Height of Land Township	5,115,250	27.49%	567,550	47.86%	7,356,900	33.65%
Holmesville Township	1,862,750	18.25%	768,550	35.23%	5,769,200	32.22%
Lake Eunice Township	3,202,100	17.01%	2,228,600	37.69%	31,310,700	28.21%
Lake Park Township	2,953,710	15.53%	1,057,990	19.73%	868,100	18.85%
Lake View Township	1,951,250	18.64%	510,100	32.01%	17,969,375	18.09%
Maple Grove Township	728,000	25.78%	145,800	33.50%	6,579,150	27.74%
Osage Township	2,317,825	21.98%	1,525,700	21.35%	5,975,750	31.61%
Pine Point Township	1,442,600	16.59%	1,264,500	26.85%	132,425	37.97%
Riceville Township	644,000	4.08%	145,000	3.81%	0	0.00%
Richwood Township	1,539,850	7.89%	706,550	16.32%	1,004,100	31.18%
Round Lake Township	531,950	18.37%	424,350	25.91%	8,844,225	30.82%
Runeberg Township	3,802,211	21.54%	1,447,189	34.54%	223,200	23.12%
Savannah Township	1,374,800	29.23%	202,700	39.69%	5,262,700	41.44%
Shell Lake Township	1,129,500	18.06%	548,200	30.92%	4,972,000	31.99%
Silver Leaf Township	4,145,150	21.33%	896,750	38.88%	592,600	47.49%
Spring Creek Township	226,800	1.57%	7,400	0.21%	0	0.00%
Spruce Grove Township	3,032,500	15.77%	614,200	33.57%	28,500	6.95%
Sugar Bush Township	1,901,000	26.30%	647,600	42.70%	5,201,200	31.55%
Toad Lake Township	3,079,600	21.15%	1,366,750	42.01%	3,573,400	30.71%
Two Inlets Township	1,781,150	23.57%	311,100	34.48%	4,822,800	27.93%
Walworth Township	6,800	0.04%	0	0.00%	0	0.00%
White Earth Township	1,117,250	10.45%	388,150	18.98%	449,700	57.40%
Wolf Lake Township	3,137,500	28.65%	389,400	34.99%	680,100	29.59%
Eagle View Township	22,200	45.04%	0	0.00%	5,080,025	26.18%
Audubon	0	0.00%	42,800	37.35%	2,600	13.27%
Callaway	14,000	12.82%	12,700	9.44%	0	0.00%
Detroit Lakes	3,800	1.48%	31,100	2.10%	6,196,100	10.98%
Frazee	40,500	16.28%	0	0.00%	28,700	24.55%
Lake Park	13,500	7.20%	1,000	5.35%	0	0.00%
Ogema	0	0.00%	700	1.08%	0	0.00%
Wolf Lake	2,900	2.98%	0	0.00%	4,600	14.47%
<b>TOTAL</b>	<b>77,004,541</b>		<b>24,395,084</b>		<b>184,688,875</b>	

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>BELTRAMI</b>						
Alaska Township	278,057	5.38%	31,743	15.20%	690,300	13.90%
Battle Township	40,900	2.29%	5,900	4.10%	14,300	6.88%
Bemidji Township	1,588,350	25.44%	330,850	33.75%	319,700	15.86%
Benville Township	49,550	1.39%	12,350	1.10%	19,300	9.01%
Birch Township	110,100	7.33%	1,500	15.31%	242,600	17.07%
Unorg Brook Lake	91,350	22.40%	12,250	11.65%	745,200	17.87%
Buzzle Township	1,044,900	12.04%	230,400	27.02%	274,900	17.51%
Cormant Township	153,400	2.57%	109,000	9.12%	59,400	11.53%
Durand Township	150,200	8.11%	177,800	25.32%	280,200	10.53%
Eckles Township	512,750	8.04%	172,650	22.39%	14,800	6.07%
Frohn Township	1,852,500	16.90%	756,700	47.40%	1,296,700	10.42%
Grant Valley Township	1,166,550	12.90%	87,050	26.96%	193,300	16.49%
Hagali Township	710,765	10.86%	226,335	30.28%	521,100	10.18%
Hamre Township	21,980	3.07%	36,520	5.16%	122,400	15.06%
Hines Township	640,600	8.00%	114,900	13.20%	707,900	16.24%
Hornet Township	240,500	4.51%	142,400	17.44%	147,900	18.61%
Jones Township	887,200	14.47%	163,100	29.44%	0	0.00%
Kelliher Township	189,900	4.38%	62,000	11.97%	43,500	9.09%
Lammers Township	1,604,800	10.29%	240,900	20.97%	53,100	34.96%
Langor Township	470,937	6.57%	73,263	14.98%	171,700	30.27%
Lee Township	44,400	3.58%	23,600	2.04%	13,700	12.96%
Liberty Township	917,240	10.32%	135,560	15.12%	100,000	6.95%
Maple Ridge Township	505,100	13.41%	103,900	25.93%	202,700	17.51%
Minnie Township	30,600	7.16%	38,100	9.81%	286,900	20.32%
Moose Lake Township	405,699	20.36%	9,401	17.94%	1,561,100	20.84%
Nebish Township	446,606	4.75%	37,994	17.05%	122,000	8.40%
Northern Township	479,400	10.86%	199,400	27.35%	881,000	3.48%
Obrien Township	64,581	1.50%	131,719	5.92%	29,900	22.07%
Port Hope Township	384,950	8.43%	111,450	20.64%	476,700	12.41%
Quiring Township	31,500	1.55%	5,900	1.02%	39,100	10.03%
Roosevelt Township	612,133	10.04%	249,767	23.55%	417,800	14.21%
Shooks Township	287,500	3.85%	77,600	12.44%	48,200	11.03%
Shotley Township	73,400	8.36%	118,400	26.39%	1,818,900	27.43%
Spruce Grove Township	72,200	5.74%	61,800	12.98%	22,800	4.95%
Steenerson Township	87,800	6.84%	21,600	6.56%	125,900	17.94%
Sugar Bush Township	102,700	18.23%	8,300	28.62%	377,100	13.88%
Summit Township	436,500	7.29%	120,300	25.72%	102,300	13.06%
Taylor Township	149,700	10.14%	85,400	19.91%	496,000	13.86%
Ten Lake Township	48,400	19.77%	22,400	12.68%	3,849,100	16.95%
Turtle Lake Township	530,200	8.06%	155,300	27.27%	828,100	4.36%
Turtle River Township	716,150	17.69%	38,250	19.32%	1,208,100	6.58%
Woodrow Township	100,200	3.33%	32,500	8.53%	61,000	8.98%
Waskish Township	31,700	2.13%	30,100	5.76%	1,401,300	18.75%
Unorg # 1	0	0.00%	0	0.00%	0	0.00%
Unorg # 2	0	0.00%	0	0.00%	0	0.00%
Unorg Eland	78,700	9.84%	28,200	17.20%	96,000	21.02%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>BELTRAMI (Continued)</b>						
Unorg Red Lake	8,400	3.01%	19,000	14.19%	58,700	11.40%
Unorg Northwood	41,363	2.98%	27,337	4.94%	29,200	10.64%
Unorg Yale	0	0.00%	0	0.00%	0	0.00%
Unorg Winner	0	0.00%	0	0.00%	10,600	30.46%
Unorg Big Grass	0	0.00%	60,100	14.28%	74,900	21.00%
Unorg Redby	0	0.00%	0	0.00%	0	0.00%
Bemidji	13,100	31.18%	0	0.00%	173,700	7.97%
Blackduck	9,000	4.02%	0	0.00%	0	0.00%
Funkley	15,500	11.59%	12,700	32.56%	14,500	21.67%
Kelliher	22,300	1.95%	12,300	17.40%	0	0.00%
Solway	18,600	6.76%	42,700	31.35%	0	0.00%
Tenstrike	106,400	12.38%	2,500	19.53%	337,500	17.24%
Turtle River	9,100	3.01%	0	0.00%	22,900	7.78%
Wilton	49,200	13.60%	0	0.00%	18,200	13.30%
<b>TOTAL</b>	18,735,611		5,011,189		21,224,200	
<b>BENTON</b>						
Alberta Township	6,476,400	14.70%	1,166,700	27.73%	43,900	14.94%
Gilmanton Township	5,209,400	12.55%	1,366,700	25.14%	0	0.00%
Glendorado Township	5,420,900	11.87%	1,115,800	27.64%	119,100	19.69%
Graham Township	6,172,600	14.43%	1,080,900	24.18%	0	0.00%
Granite Ledge Township	6,117,400	18.24%	704,100	32.03%	380,100	31.80%
Langola Township	3,942,900	11.63%	1,790,300	19.07%	1,088,500	22.77%
Mayhew Lake Township	4,805,750	9.58%	578,950	23.71%	0	0.00%
Maywood Township	6,512,600	14.03%	1,279,600	28.16%	22,900	32.03%
Minden Township	6,951,500	16.09%	3,737,500	31.94%	74,400	23.69%
St George Township	4,601,100	9.90%	1,184,300	26.78%	11,100	30.83%
Sauk Rapids Township	1,451,900	16.22%	1,050,500	48.97%	67,900	24.52%
Watab Township	2,509,650	16.81%	1,067,550	19.04%	2,330,200	22.65%
Foley	1,700	4.99%	207,800	45.76%	0	0.00%
Gilman	21,900	6.72%	35,100	30.98%	0	0.00%
Rice	541,100	15.99%	1,460,300	49.34%	3,300	7.99%
Ronneby	19,100	11.30%	1,600	32.00%	0	0.00%
Sauk Rapids	0	0.00%	297,900	41.58%	5,100	32.28%
Sartell	0	0.00%	82,800	41.90%	0	0.00%
St Cloud	0	0.00%	712,100	48.17%	0	0.00%
<b>TOTAL</b>	60,755,900		18,920,500		4,146,500	
<b>BIG STONE</b>						
Akron Township	1,696,300	7.65%	479,100	8.49%	56,300	17.64%
Almond Township	767,400	4.40%	218,600	4.98%	0	0.00%
Artichoke Township	1,360,100	9.65%	673,300	12.09%	176,000	45.86%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>BIG STONE (Continued)</b>						
Big Stone Township	987,300	7.35%	425,600	8.29%	1,201,800	20.14%
Browns Valley Township	1,293,400	6.24%	950,300	9.65%	34,500	62.39%
Foster Township	1,523,400	9.38%	409,000	9.85%	2,674,400	27.59%
Graceville Township	543,100	2.74%	227,300	4.27%	0	0.00%
Malta Township	583,400	3.36%	246,200	4.16%	0	0.00%
Moonshine Township	781,200	4.10%	407,200	4.21%	0	0.00%
Odessa Township	1,332,300	11.57%	776,500	14.96%	25,900	11.80%
Ortonville Township	331,200	6.05%	149,400	6.21%	2,400	5.26%
Otrey Township	960,400	7.97%	637,000	11.54%	48,900	16.16%
Prior Township	1,814,500	7.38%	736,800	8.30%	2,674,400	21.76%
Toqua Township	240,500	1.64%	152,600	2.39%	15,700	24.38%
Barry	1,000	0.46%	500	1.75%	0	0.00%
Beardsley	5,100	4.30%	1,500	16.67%	0	0.00%
Clinton	14,000	4.37%	2,300	4.00%	0	0.00%
Correll	14,600	8.66%	2,400	9.84%	0	0.00%
Graceville	3,500	0.79%	1,400	2.30%	400	2.21%
Johnson	1,500	1.33%	2,100	1.79%	0	0.00%
Odessa	11,500	10.49%	33,100	35.40%	1,300	37.14%
Ortonville	27,500	4.00%	13,000	5.93%	192,300	19.10%
<b>TOTAL</b>	14,293,200		6,545,200		7,104,300	
<b>BLUE EARTH</b>						
Beauford Township	3,769,800	8.55%	854,200	4.81%	0	0.00%
Butternut Valley Township	2,917,300	6.10%	789,800	5.00%	0	0.00%
Cambria Township	2,927,200	15.89%	1,195,000	13.89%	0	0.00%
Ceresco Township	2,853,800	6.10%	824,000	6.09%	0	0.00%
Danville Township	1,706,320	4.06%	392,700	2.66%	0	0.00%
Decoria Township	3,830,800	7.49%	505,500	4.11%	0	0.00%
Garden City Township	4,417,350	11.53%	1,071,750	7.85%	0	0.00%
Jamestown Township	1,322,300	8.03%	983,700	12.07%	2,973,500	31.39%
Judson Township	5,352,400	12.25%	1,426,200	7.30%	0	0.00%
Leray Township	3,918,900	7.94%	474,900	6.85%	1,109,900	38.71%
Lime Township	1,526,600	10.21%	1,630,800	22.38%	0	0.00%
Lincoln Township	2,650,650	8.05%	1,180,950	5.64%	0	0.00%
Lyra Township	3,172,974	6.94%	995,200	6.04%	0	0.00%
McPherson Township	1,806,370	4.11%	514,240	3.03%	0	0.00%
Mankato Township	5,491,100	13.79%	5,876,600	31.54%	0	0.00%
Mapleton Township	2,448,233	6.55%	703,067	3.64%	0	0.00%
Medo Township	2,205,250	5.18%	546,350	3.43%	0	0.00%
Pleasant Mound Township	2,252,292	4.99%	594,600	3.26%	0	0.00%
Rapidan Township	5,974,193	12.14%	1,474,982	13.03%	0	0.00%
Shelby Township	3,348,500	7.87%	719,700	3.99%	0	0.00%
South Bend Township	1,527,000	11.37%	915,800	18.92%	0	0.00%
Sterling Township	2,550,134	6.02%	876,766	5.37%	0	0.00%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	<b>Farm Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Farm Non- Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Seasonal Residential Recreational Limitation</b>	<b>Percent Reduction</b>
<b>BLUE EARTH (Continued)</b>						
Vernon Center Township	3,283,350	6.43%	682,350	3.88%	0	0.00%
Amboy	20,600	9.62%	2,900	17.06%	0	0.00%
Eagle Lake	152,400	54.36%	1,350,800	57.26%	0	0.00%
Good Thunder	7,400	7.28%	83,700	14.11%	0	0.00%
Lake Crystal	101,500	11.30%	35,000	4.87%	0	0.00%
Madison Lake	15,000	7.83%	0	0.00%	60,200	20.00%
Mankato	30,600	4.67%	1,363,200	27.42%	0	0.00%
Mapleton	72,700	7.90%	57,100	6.13%	0	0.00%
St Clair	43,500	12.17%	104,400	43.14%	0	0.00%
Vernon Center	32,400	3.58%	7,500	10.68%	0	0.00%
Pemberton	7,600	7.77%	0	0.00%	0	0.00%
Skyline	0	0.00%	0	0.00%	0	0.00%
Minnesota Lake	0	0.00%	0	0.00%	0	0.00%
<b>TOTAL</b>	<b>71,736,516</b>		<b>28,233,755</b>		<b>4,143,600</b>	
<b>BROWN</b>						
Albin Township	163,700	0.43%	63,800	0.59%	0	0.00%
Bashaw Township	129,000	0.46%	79,700	0.63%	0	0.00%
Burnstown Township	165,850	0.51%	38,650	0.24%	0	0.00%
Cottonwood Township	73,027	0.19%	86,473	0.95%	0	0.00%
Eden Township	306,873	0.68%	150,527	0.98%	0	0.00%
Home Township	338,378	0.59%	224,222	0.86%	0	0.00%
Lake Hanska Township	184,200	0.45%	45,500	0.32%	0	0.00%
Leavenworth Township	119,000	0.34%	4,400	0.04%	0	0.00%
Linden Township	13,100	0.03%	14,700	0.10%	0	0.00%
Milford Township	136,988	0.34%	161,612	1.32%	0	0.00%
Mulligan Township	8,200	0.02%	3,000	0.03%	0	0.00%
North Star Township	98,100	0.34%	9,200	0.05%	0	0.00%
Prairieville Township	86,200	0.22%	6,200	0.04%	0	0.00%
Sigel Township	264,400	0.62%	61,600	0.63%	0	0.00%
Stark Township	215,600	0.54%	81,300	0.97%	0	0.00%
Stately Township	114,900	0.41%	2,700	0.02%	0	0.00%
Cobden	400	0.03%	0	0.00%	0	0.00%
Evan	500	0.07%	0	0.00%	0	0.00%
Hanska	0	0.00%	0	0.00%	0	0.00%
New Ulm	1,828	0.37%	44,672	4.78%	0	0.00%
Sleepy Eye	60,274	10.39%	63,626	13.22%	0	0.00%
Springfield	1,000	0.29%	0	0.00%	0	0.00%
Comfrey	0	0.00%	0	0.00%	0	0.00%
<b>TOTAL</b>	<b>2,481,518</b>		<b>1,141,882</b>		<b>0</b>	

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>CARLTON</b>						
Atkinson Township	1,034,100	18.21%	53,400	24.12%	835,200	23.56%
Automba Township	1,776,900	26.46%	372,100	39.40%	595,400	34.06%
Barnum Township	3,700,400	19.02%	474,100	26.47%	3,579,800	19.28%
Beseman Township	1,225,900	28.73%	49,400	38.78%	494,100	30.75%
Blackhoof Township	1,919,900	14.24%	403,700	30.76%	976,900	29.52%
Unorg Clear Creek	569,700	23.85%	16,200	36.16%	1,864,700	32.99%
Unorg Corona	779,300	27.44%	26,400	40.12%	672,400	32.71%
Eagle Township	1,915,000	18.24%	196,100	39.91%	4,149,900	26.70%
Holyoke Township	422,500	16.99%	330,600	35.14%	1,255,300	28.30%
Kalevala Township	2,338,600	21.56%	473,000	39.40%	895,900	31.26%
Lakeview Township	845,700	22.58%	112,800	38.75%	1,711,400	31.81%
Mahtowa Township	1,100,800	14.46%	138,300	31.42%	234,700	18.97%
Moose Lake Township	1,296,200	16.94%	395,000	28.05%	1,067,400	16.18%
Perch Lake Township	229,900	16.56%	66,200	23.64%	1,910,600	20.68%
Unorg Progress	235,600	23.31%	15,400	30.99%	61,100	36.61%
Unorg Red Clover	1,438,800	25.62%	49,500	42.09%	668,200	32.90%
Unorg Sawyer	432,500	17.89%	42,600	13.94%	292,900	13.53%
Silver Township	2,997,600	18.76%	623,200	36.76%	711,000	31.31%
Silver Brook Township	740,900	9.23%	161,700	26.15%	14,600	14.46%
Skelton Township	1,115,100	11.88%	249,500	31.83%	370,500	32.28%
Split Rock Township	2,197,700	24.84%	1,039,000	36.16%	705,700	39.34%
Thomson Township	1,395,300	19.32%	317,000	30.60%	96,000	22.01%
Twin Lakes Township	979,100	12.73%	173,300	22.64%	692,300	17.81%
Wrenshall Township	690,500	13.60%	153,400	29.08%	377,200	28.46%
Barnum	7,300	32.60%	11,500	36.39%	600	2.86%
Carlton	1,900	0.71%	0	0.00%	0	0.00%
Cloquet	180,500	8.45%	63,800	11.66%	27,100	22.29%
Cromwell	319,100	26.99%	14,500	40.50%	700,500	36.19%
Kettle River	15,200	44.09%	1,500	26.79%	1,300	5.39%
Moose Lake	0	0.00%	0	0.00%	66,500	21.52%
Scanlon	0	0.00%	0	0.00%	0	0.00%
Thomson	16,100	55.15%	10,100	28.53%	0	0.00%
Wrenshall	34,300	5.98%	0	0.00%	0	0.00%
Wright	129,700	21.56%	0	0.00%	36,100	29.00%
<b>TOTAL</b>	<b>32,082,100</b>		<b>6,033,300</b>		<b>25,065,300</b>	
<b>CARVER</b>						
Benton Township	8,913,500	13.93%	1,873,400	28.88%	50,500	34.59%
Camden Township	7,619,950	12.55%	1,748,350	23.95%	0	0.00%
Chaska Township	2,977,600	41.67%	2,024,200	52.62%	0	0.00%
Dahlgren Township	13,539,600	20.07%	3,683,700	42.35%	0	0.00%
Hancock Township	3,067,500	9.34%	460,100	22.21%	0	0.00%
Hollywood Township	8,955,200	13.20%	2,350,000	22.12%	0	0.00%
Laketown Township	18,429,300	35.08%	12,542,000	44.38%	838,500	21.02%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>CARVER (Continued)</b>						
San Francisco Township	7,485,900	20.69%	3,406,500	30.66%	92,900	35.08%
Waconia Township	15,920,750	24.57%	6,998,850	48.23%	1,341,200	37.69%
Watertown Township	19,807,550	24.37%	5,469,950	39.64%	0	0.00%
Young America Township	8,791,200	16.26%	1,922,300	21.27%	0	0.00%
Carver	3,782,000	55.31%	1,622,700	43.02%	0	0.00%
Chaska	21,514,700	80.50%	19,115,800	58.47%	0	0.00%
Cologne	227,800	92.00%	319,500	13.42%	0	0.00%
Hamburg	30,800	26.67%	0	0.00%	0	0.00%
Mayer	511,900	79.65%	0	0.00%	0	0.00%
New Germany	699,800	54.26%	76,100	40.46%	0	0.00%
Norwood Young America	670,000	66.83%	81,100	14.23%	0	0.00%
Victoria	2,748,400	54.65%	10,870,400	64.57%	348,900	13.64%
Waconia	271,000	84.90%	1,935,600	62.29%	387,800	22.38%
Watertown	3,248,100	52.52%	1,503,800	57.25%	0	0.00%
Chanhausen	16,537,400	75.46%	27,808,800	67.67%	1,038,200	27.64%
<b>TOTAL</b>	165,749,950		105,813,150		4,098,000	
<b>CASS</b>						
Ansel Township	2,762,700	39.90%	480,400	20.29%	333,100	33.27%
Barclay Township	604,300	29.34%	178,500	37.52%	2,582,200	26.28%
Becker Township	3,579,700	29.35%	1,214,700	37.47%	1,091,900	33.50%
Beulah Township	0	0.00%	0	0.00%	2,318,200	28.25%
Birch Lake Township	977,400	28.64%	269,500	37.32%	23,819,100	28.99%
Blind Lake Township	531,400	29.32%	285,100	37.24%	1,245,100	22.87%
Boy Lake Township	499,700	28.11%	209,200	35.77%	10,753,700	35.43%
Boy River Township	574,500	24.14%	327,400	38.32%	232,000	29.81%
Bull Moose Township	977,200	33.27%	227,400	38.70%	444,500	31.38%
Bungo Township	1,711,100	28.60%	432,700	40.01%	696,500	32.08%
Byron Township	2,336,500	29.44%	760,900	39.51%	398,400	32.10%
Crooked Lake Township	0	0.00%	0	0.00%	43,783,000	29.02%
Deerfield Township	607,900	34.51%	134,000	35.71%	899,400	14.61%
Fairview Township	1,012,300	24.25%	271,700	38.25%	27,001,100	25.68%
Gould Township	393,100	19.77%	83,000	39.73%	6,129,800	34.33%
Hiram Township	486,000	33.72%	182,900	34.92%	34,506,800	28.53%
Home Brook Township	2,534,600	27.20%	1,059,200	32.50%	428,400	31.26%
Inguadona Township	510,100	33.02%	62,700	43.00%	6,839,000	28.42%
Kego Township	249,000	34.07%	182,900	30.40%	27,275,500	28.63%
Leech Lake Township	462,200	28.41%	217,100	53.50%	8,245,600	24.46%
Lima Township	396,500	25.83%	113,000	45.29%	560,800	32.61%
Loon Lake Township	1,839,200	27.46%	195,400	37.68%	3,194,100	32.43%
Maple Township	4,059,600	29.15%	688,800	34.97%	1,159,600	36.27%
May Township	8,120,500	30.64%	2,338,200	33.52%	805,500	24.83%
McKinley Township	2,198,200	32.83%	817,000	37.12%	572,300	32.28%
Meadow Brook Township	2,820,800	32.81%	693,900	35.90%	1,394,900	28.09%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	<b>Farm Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Farm Non- Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Seasonal Residential Recreational Limitation</b>	<b>Percent Reduction</b>
<b>CASS (Continued)</b>						
Moose Lake Township	1,618,800	29.80%	685,000	37.19%	527,000	33.79%
Pike Bay Township	219,400	23.82%	43,100	32.24%	575,100	10.53%
Pine Lake Township	0	0.00%	84,600	38.23%	19,713,600	31.98%
Pine River Township	2,598,300	21.83%	299,600	33.03%	1,385,700	17.50%
Ponto Lake Township	724,600	22.05%	158,000	29.54%	25,353,200	24.70%
Poplar Township	2,353,200	28.26%	1,068,300	36.50%	321,000	31.00%
Powers Township	639,800	26.31%	200,400	36.58%	17,505,900	26.19%
Remer Township	379,300	25.38%	76,400	41.61%	256,400	13.87%
Rogers Township	0	0.00%	95,100	37.43%	11,048,500	35.29%
Salem Township	628,800	25.42%	52,100	38.71%	452,000	26.14%
Shingobee Township	307,500	17.11%	169,100	34.57%	27,604,100	21.10%
Slater Township	422,000	23.51%	41,300	44.08%	1,795,300	19.36%
Smokey Hollow Township	453,700	32.30%	129,600	22.97%	1,693,800	21.85%
Sylvan Township	2,129,500	21.19%	1,045,700	36.07%	9,669,500	20.98%
Thunder Lake Township	94,400	21.67%	0	0.00%	29,795,600	30.11%
Torrey Township	461,800	21.13%	215,400	30.98%	3,064,400	22.81%
Trelipe Township	153,700	19.75%	268,900	38.98%	8,812,200	27.91%
Turtle Lake Township	365,000	31.09%	12,300	43.46%	21,717,800	28.87%
Wabedo Township	0	0.00%	21,500	38.67%	44,453,600	31.26%
Walden Township	4,171,700	27.19%	717,600	36.66%	432,200	26.12%
Wilkinson Township	743,700	23.61%	278,400	36.32%	2,831,600	31.30%
Wilson Township	2,352,100	25.76%	419,400	40.44%	256,700	20.79%
Woodrow Township	265,900	28.54%	158,300	30.30%	45,080,800	23.58%
Ottail Peninsula Township	0	0.00%	0	0.00%	14,437,900	44.91%
Unorg 144-25	509,600	23.02%	47,300	42.38%	234,300	23.80%
Unorg 142-25	55,000	26.30%	0	0.00%	512,800	34.75%
Unorg 144-26	389,400	28.72%	45,600	38.29%	31,900	36.96%
Unorg 144-27	0	0.00%	0	0.00%	145,400	26.90%
Unorg 146-27	0	0.00%	0	0.00%	269,000	32.37%
Unorg 144-28	0	0.00%	0	0.00%	393,500	29.39%
Unorg 145-28	0	0.00%	0	0.00%	919,800	32.40%
Unorg 142-29	0	0.00%	0	0.00%	2,879,500	35.77%
Unorg 145-29	0	0.00%	0	0.00%	434,100	26.54%
Unorg 146-29	0	0.00%	0	0.00%	356,300	34.05%
Unorg 143-30	0	0.00%	0	0.00%	4,299,900	39.85%
Cass Co Unorg	0	0.00%	0	0.00%	55,900	21.35%
Backus	33,800	29.32%	0	0.00%	831,900	25.25%
Bena	0	0.00%	0	0.00%	12,600	26.47%
Boy River	6,000	41.77%	0	0.00%	23,100	30.64%
East Gull Lake	106,300	21.64%	0	0.00%	20,053,800	12.47%
Cass Lake	0	0.00%	0	0.00%	0	0.00%
Federal Dam	0	0.00%	35,900	52.49%	356,500	6.43%
Hackensack	0	0.00%	0	0.00%	1,002,300	24.01%
Longville	0	0.00%	0	0.00%	2,482,900	26.19%
Lake Shore	629,600	19.87%	344,500	43.54%	48,487,400	23.06%
Pillager	29,300	7.74%	0	0.00%	290,000	37.90%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>CASS (Continued)</b>						
Pine River	10,500	38.50%	0	0.00%	44,500	12.81%
Remer	74,300	28.44%	0	0.00%	124,600	19.26%
Walker	0	0.00%	0	0.00%	2,304,400	16.34%
Chickamaw Beach	78,400	22.26%	20,500	37.00%	2,259,700	31.94%
Motley	0	0.00%	5,400	28.27%	136,600	31.92%
<b>TOTAL</b>	<b>63,249,900</b>		<b>18,164,900</b>		<b>584,437,100</b>	
<b>CHIPPEWA</b>						
Big Bend Township	1,896,300	8.18%	920,800	8.01%	19,700	23.73%
Crate Township	1,801,900	6.16%	1,612,400	7.70%	0	0.00%
Grace Township	2,436,000	9.27%	1,466,800	10.11%	0	0.00%
Granite Falls Township	679,700	3.16%	424,500	4.84%	4,000	37.74%
Havelock Township	1,766,100	5.75%	927,400	7.84%	0	0.00%
Kragero Township	533,700	3.19%	364,100	6.09%	42,000	44.30%
Leenthrop Township	3,488,000	10.40%	1,303,100	11.73%	0	0.00%
Lone Tree Township	2,152,000	6.42%	1,588,800	9.43%	0	0.00%
Louriston Township	1,958,000	6.17%	1,169,700	7.87%	0	0.00%
Mandt Township	1,881,400	7.78%	867,100	8.57%	4,100	21.81%
Rheiderland Township	3,853,200	10.81%	2,116,400	14.72%	0	0.00%
Rosewood Township	2,026,900	7.74%	1,420,600	10.28%	0	0.00%
Sparta Township	2,373,400	7.80%	1,096,000	11.61%	21,200	19.52%
Stoneham Township	4,356,800	12.28%	1,448,900	13.55%	0	0.00%
Tunsberg Township	1,810,500	8.75%	1,057,800	12.18%	42,800	32.33%
Woods Township	2,028,100	6.75%	1,423,500	7.70%	0	0.00%
Clara City	108,300	11.98%	114,300	15.12%	0	0.00%
Maynard	28,600	10.85%	24,000	14.97%	0	0.00%
Milan	7,900	2.76%	0	0.00%	0	0.00%
Montevideo	30,400	9.19%	81,100	9.81%	0	0.00%
Watson	0	0.00%	700	9.86%	0	0.00%
Granite Falls	1,400	2.06%	26,700	4.66%	0	0.00%
<b>TOTAL</b>	<b>35,218,600</b>		<b>19,454,700</b>		<b>133,800</b>	
<b>CHISAGO</b>						
Amador Township	27,474,962	44.47%	5,756,638	57.72%	826,700	34.56%
Chisago Lake Township	55,121,641	43.01%	13,004,659	63.84%	4,558,500	23.06%
Fish Lake Township	21,670,450	33.32%	4,403,850	55.40%	2,705,800	23.19%
Franconia Township	36,148,653	44.20%	9,058,947	59.18%	205,500	9.75%
Lent Township	19,245,465	36.60%	6,116,135	53.75%	229,100	46.34%
Nessel Township	20,856,400	33.21%	5,348,700	48.86%	8,576,000	24.88%
Rushseba Township	15,570,481	34.59%	2,431,719	45.94%	1,163,300	29.44%
Shafer Township	36,717,003	47.09%	7,011,197	57.66%	287,000	32.64%
Sunrise Township	37,021,200	38.20%	10,953,100	61.76%	784,500	37.40%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>CHISAGO (Continued)</b>						
Wyoming Township	25,908,623	43.16%	3,561,777	45.86%	1,588,200	30.50%
Center City	52,900	59.26%	0	0.00%	335,400	12.97%
Chisago City	621,211	24.88%	250,089	66.94%	389,200	17.09%
Harris	13,483,200	39.37%	3,734,900	48.75%	38,800	29.69%
Lindstrom	25,600	8.36%	0	0.00%	1,132,400	21.37%
North Branch	33,686,026	47.39%	12,359,274	56.38%	78,600	38.93%
Rush City	614,500	42.11%	221,100	40.69%	0	0.00%
Shafer	212,150	34.31%	339,750	79.43%	0	0.00%
Stacy	46,400	96.59%	61,900	14.11%	0	0.00%
Taylor Falls	1,850,800	37.52%	635,600	55.25%	45,400	5.92%
Wyoming	315,600	54.05%	318,200	43.27%	0	0.00%
<b>TOTAL</b>	<b>346,643,265</b>		<b>85,567,535</b>		<b>22,944,400</b>	
<b>CLAY</b>						
Alliance Township	10,700	0.05%	700	0.01%	0	0.00%
Barnesville Township	32,000	0.27%	47,000	0.85%	0	0.00%
Cromwell Township	125,899	0.79%	6,601	0.24%	0	0.00%
Eglon Township	337,190	1.64%	36,910	2.65%	11,300	23.54%
Elkton Township	109,600	0.82%	22,100	0.78%	0	0.00%
Elmwood Township	64,200	0.27%	13,000	0.17%	0	0.00%
Felton Township	5,200	0.03%	0	0.00%	0	0.00%
Flowing Township	81,600	0.58%	22,200	0.37%	0	0.00%
Georgetown Township	35,900	0.19%	2,700	0.03%	0	0.00%
Glyndon Township	368,300	2.91%	982,900	6.58%	0	0.00%
Goose Prairie Township	223,050	1.94%	45,050	1.01%	0	0.00%
Hagen Township	165,100	2.01%	59,700	3.37%	0	0.00%
Hawley Township	94,400	0.78%	91,000	3.58%	0	0.00%
Highland Grove Township	132,033	0.93%	28,767	0.87%	0	0.00%
Holy Cross Township	46,700	0.25%	800	0.01%	0	0.00%
Humboldt Township	56,900	0.53%	52,300	1.22%	0	0.00%
Keene Township	134,800	1.66%	17,200	0.64%	0	0.00%
Kragnes Township	27,100	0.11%	100	0.00%	0	0.00%
Kurtz Township	5,100	0.03%	1,100	0.01%	0	0.00%
Moland Township	33,400	0.14%	9,000	0.13%	0	0.00%
Moorhead Township	4,349,500	32.98%	2,534,200	41.45%	400	23.53%
Morken Township	6,800	0.03%	0	0.00%	0	0.00%
Oakport Township	449,100	2.45%	2,014,300	19.89%	0	0.00%
Parke Township	1,796,421	9.41%	707,179	21.15%	428,300	10.70%
Riverton Township	88,600	0.80%	45,200	0.90%	0	0.00%
Skree Township	134,600	1.25%	39,100	1.33%	0	0.00%
Spring Prairie Township	515,900	3.83%	53,900	1.06%	0	0.00%
Tansem Township	1,669,500	13.14%	954,800	20.24%	13,900	29.20%
Ulen Township	142,000	1.07%	19,900	0.43%	0	0.00%
Viding Township	2,700	0.02%	0	0.00%	0	0.00%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>CLAY (Continued)</b>						
Barnesville	3,900	1.15%	3,300	2.78%	0	0.00%
Comstock	22,800	6.49%	100	0.36%	0	0.00%
Dilworth	104,000	47.41%	280,100	34.21%	0	0.00%
Felton	0	0.00%	4,300	1.54%	0	0.00%
Georgetown	0	0.00%	0	0.00%	0	0.00%
Glyndon	63,400	8.78%	4,800	1.97%	0	0.00%
Hawley	2,900	3.05%	600	0.41%	0	0.00%
Hitterdal	3,200	0.94%	0	0.00%	0	0.00%
Moorhead	2,626,500	72.80%	8,292,900	67.22%	0	0.00%
Sabin	38,000	19.40%	3,100	5.58%	0	0.00%
Ulen	23,300	5.36%	7,300	5.56%	0	0.00%
<b>TOTAL</b>	<b>14,132,293</b>		<b>16,404,207</b>		<b>453,900</b>	
<b>CLEARWATER</b>						
Bear Creek Township	370,100	10.00%	299,000	25.35%	311,400	20.57%
Clover Township	286,875	8.96%	201,225	25.30%	242,700	18.28%
Copley Township	425,900	4.34%	180,600	16.24%	40,700	12.50%
Dudley Township	715,100	7.20%	81,800	18.42%	59,200	16.53%
Eddy Township	489,150	4.27%	164,650	8.02%	23,700	8.24%
Falk Township	511,875	5.37%	141,025	15.68%	6,000	22.39%
Greenwood Township	239,290	3.96%	75,710	4.44%	7,900	14.26%
Hangaard Township	59,200	3.00%	64,100	2.37%	0	0.00%
Holst Township	776,300	6.57%	343,400	18.90%	93,600	20.87%
Itasca Township	271,900	7.63%	93,100	15.80%	670,800	13.83%
LaPrairie Township	189,700	9.23%	191,400	36.50%	211,100	8.98%
Leon Township	364,050	2.93%	218,450	10.88%	56,300	12.68%
Minerva Township	564,400	7.16%	205,800	23.80%	144,700	19.57%
Moose Creek Township	635,982	8.63%	200,918	20.00%	196,500	22.46%
Nora Township	796,447	5.64%	245,453	15.46%	144,800	22.98%
Pine Lake Township	126,700	1.08%	65,200	3.50%	154,800	4.32%
Popple Township	382,700	3.12%	188,900	17.46%	190,100	17.96%
Rice Township	397,665	10.14%	97,635	22.39%	596,700	21.95%
Shevlin Township	504,600	4.61%	121,800	18.97%	25,100	18.23%
Sinclair Township	565,250	7.02%	364,150	23.30%	371,900	8.01%
Winsor Township	172,773	2.23%	73,427	3.54%	26,700	15.21%
Clearwater Co Unorgnizec	0	0.00%	0	0.00%	279,500	5.80%
Bagley	7,500	6.31%	0	0.00%	5,600	3.29%
Clearbrook	0	0.00%	100	0.22%	0	0.00%
Gonvick	17,300	5.11%	0	0.00%	0	0.00%
Leonard	13,400	17.60%	0	0.00%	0	0.00%
Shevlin	2,500	0.69%	3,800	24.05%	100	3.13%
<b>TOTAL</b>	<b>8,886,657</b>		<b>3,621,643</b>		<b>3,859,900</b>	

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>COOK</b>						
Tofte Township	0	0.00%	0	0.00%	6,246,300	11.69%
Lutsen Township	242,000	19.13%	33,900	34.38%	23,398,700	14.94%
Schroeder Township	0	0.00%	85,800	38.30%	11,649,600	26.38%
Unorg Rge 4w	0	0.00%	0	0.00%	3,943,400	16.99%
Unorg Rge 3w	0	0.00%	0	0.00%	7,199,300	21.51%
Unorg Rge 2w	77,700	28.01%	0	0.00%	12,773,000	16.23%
Unorg Rge 1w	42,100	3.52%	0	0.00%	17,706,700	23.35%
Unorg Rge 1e	185,600	9.27%	17,700	44.25%	7,543,000	16.04%
Unorg Rge 2e	66,900	12.57%	0	0.00%	7,650,100	25.12%
Unorg Rge 3e	59,400	21.97%	0	0.00%	16,690,800	28.77%
Unorg Rge 4e	22,100	20.57%	0	0.00%	7,047,300	21.76%
Unorg Rge 5e	0	0.00%	0	0.00%	1,887,700	27.20%
Unorg Rge 6e	0	0.00%	0	0.00%	445,700	37.11%
Unorg Rge 7e	0	0.00%	0	0.00%	199,700	35.98%
Grand Marais	0	0.00%	0	0.00%	2,101,200	18.96%
<b>TOTAL</b>	<b>695,800</b>		<b>137,400</b>		<b>126,482,500</b>	
<b>COTTONWOOD</b>						
Amboy Township	13,700	0.05%	3,400	0.02%	0	0.00%
Amo Township	47,534	0.21%	2,466	0.01%	0	0.00%
Ann Township	63,500	0.20%	2,500	0.02%	0	0.00%
Carson Township	102,825	0.34%	3,975	0.03%	0	0.00%
Dale Township	43,200	0.15%	23,000	0.22%	6,600	16.34%
Delton Township	7,000	0.02%	21,600	0.14%	0	0.00%
Germantown Township	87,300	0.30%	800	0.01%	0	0.00%
Great Bend Township	18,850	0.09%	5,450	0.06%	6,300	19.63%
Highwater Township	23,400	0.07%	1,300	0.01%	0	0.00%
Lakeside Township	26,533	0.10%	3,367	0.02%	0	0.00%
Midway Township	78,075	0.23%	6,125	0.04%	0	0.00%
Mt Lake Township	77,500	0.21%	33,700	0.17%	0	0.00%
Rosehill Township	29,250	0.11%	3,050	0.03%	0	0.00%
Selma Township	1,186,438	3.31%	505,962	3.92%	0	0.00%
Southbrook Township	2,500	0.01%	3,900	0.05%	1,000	40.00%
Springfield Township	73,200	0.32%	7,000	0.04%	0	0.00%
Storden Township	27,800	0.10%	800	0.01%	4,000	23.39%
Westbrook Township	30,500	0.10%	3,900	0.03%	0	0.00%
Bingham Lake	700	0.17%	400	0.15%	0	0.00%
Jeffers	2,200	1.38%	0	0.00%	0	0.00%
Mt Lake	700	0.14%	2,100	0.37%	0	0.00%
Storden	0	0.00%	300	0.38%	0	0.00%
Westbrook	3,000	0.35%	2,300	1.18%	1,400	8.48%
Windom	300	0.26%	8,400	1.44%	0	0.00%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>COTTONWOOD (Continued)</b>						
Comfrey	0	0.00%	0	0.00%	0	0.00%
<b>TOTAL</b>	1,946,005		645,795		19,300	
<b>CROW WING</b>						
Bay Lake Township	539,000	11.07%	159,000	32.23%	56,578,400	21.62%
Center Township	833,500	23.90%	129,400	27.96%	6,895,900	23.64%
Crow Wing Township	1,870,200	16.00%	142,400	20.83%	323,800	26.80%
Daggett Brook Township	4,389,600	18.76%	557,300	27.73%	43,500	12.36%
2nd Assessment Unorg	792,100	18.94%	28,000	28.66%	1,098,900	34.46%
Deerwood Township	1,055,600	12.11%	203,600	23.52%	11,823,700	22.45%
Fairfield Township	1,398,400	24.83%	175,100	27.75%	8,126,700	31.19%
Fort Ripley Township	1,076,200	12.04%	169,200	20.48%	3,862,300	23.38%
Gail Lake Township	540,400	16.31%	158,100	30.78%	1,594,700	22.77%
Garrison Township	679,300	10.92%	332,300	26.89%	16,870,200	26.18%
Ideal Township	247,400	11.24%	51,800	16.89%	115,675,000	25.14%
Irondale Township	698,300	12.77%	38,200	13.83%	5,398,900	29.41%
Jenkins Township	475,300	15.81%	313,000	33.97%	11,507,000	18.72%
Lake Edward Township	547,700	9.67%	166,300	21.89%	29,245,200	22.57%
Little Pine Township	213,000	17.00%	84,900	21.99%	1,011,500	19.35%
Long Lake Township	5,268,400	16.44%	763,000	26.25%	7,177,200	26.63%
Maple Grove Township	1,033,600	7.34%	266,200	18.03%	5,397,300	18.83%
Mission Township	746,600	23.39%	103,300	25.32%	28,476,100	23.96%
Nokay Lake Township	1,502,400	10.80%	213,000	28.64%	1,424,700	13.64%
Oak Lawn Township	836,200	8.52%	117,600	16.98%	1,107,100	25.50%
Pelican Township	95,400	19.32%	0	0.00%	43,168,700	31.23%
Perry Lake Township	1,962,700	28.31%	229,500	37.18%	2,956,900	36.02%
Platte Lake Township	1,306,400	10.76%	250,400	19.20%	533,900	13.43%
Rabbit Lake Township	1,273,100	15.67%	174,500	25.06%	3,044,700	25.49%
Roosevelt Township	1,058,300	18.85%	210,400	31.08%	16,686,200	27.93%
Ross Lake Township	439,100	28.27%	266,400	37.77%	13,001,400	27.17%
St Mathias Township	4,880,700	19.24%	518,100	31.62%	517,200	22.99%
Timothy Township	669,000	20.12%	260,600	27.29%	5,376,500	24.40%
Wolford Township	317,600	29.64%	13,900	32.25%	6,065,500	32.55%
1st Assessment Unorg	659,700	20.86%	52,500	33.19%	27,815,400	24.77%
Baxter	405,400	27.74%	101,400	43.09%	1,072,100	28.11%
Brainerd	27,100	8.47%	36,300	35.76%	261,300	19.00%
Crosby	0	0.00%	0	0.00%	187,800	12.48%
Cuyuna	0	0.00%	0	0.00%	738,200	17.63%
Deerwood	5,600	31.82%	0	0.00%	2,577,500	27.16%
Fifty Lakes	835,600	22.82%	367,000	29.38%	29,852,500	27.96%
Fort Ripley	123,000	16.35%	27,700	18.60%	57,400	39.40%
Garrison	0	0.00%	0	0.00%	563,600	16.73%
Ironton	0	0.00%	0	0.00%	43,200	13.14%
Jenkins	76,300	10.53%	91,400	28.11%	310,300	27.42%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>CROW WING (Continued)</b>						
Manhattan Beach	63,600	21.16%	0	0.00%	3,236,800	26.74%
Nisswa	0	0.00%	25,100	20.57%	36,339,700	20.51%
Breezy Point	151,400	19.78%	50,400	20.27%	44,320,900	23.61%
Pequot Lakes	377,200	17.30%	85,000	12.43%	12,186,600	22.93%
Riverton	0	0.00%	0	0.00%	132,700	21.17%
Trommald	9,400	24.65%	0	0.00%	210,900	53.02%
Emily	397,000	30.56%	98,400	36.34%	28,968,100	28.99%
Crosslake	367,200	17.65%	312,700	39.55%	144,930,000	25.55%
<b>TOTAL</b>	<b>40,244,000</b>		<b>7,343,400</b>		<b>738,794,100</b>	
<b>DAKOTA</b>						
Castle Rock Township	12,296,100	17.69%	3,560,200	27.35%	0	0.00%
Douglas Township	6,950,900	11.84%	1,265,900	21.09%	0	0.00%
Empire Township	3,711,000	15.07%	5,495,200	22.89%	0	0.00%
Eureka Township	7,693,000	12.18%	5,536,500	22.27%	0	0.00%
Greenvale Township	7,993,000	15.15%	3,727,400	25.84%	0	0.00%
Hampton Township	8,959,500	13.38%	3,212,600	25.20%	0	0.00%
Marshan Township	8,147,600	14.56%	1,249,000	19.66%	0	0.00%
Nininger Township	3,375,300	15.76%	984,500	25.34%	69,600	24.95%
Randolph Township	2,449,200	19.44%	967,100	21.41%	326,500	24.43%
Ravenna Township	1,623,300	13.03%	1,940,400	33.27%	44,800	40.11%
Sciota Township	4,653,400	16.19%	575,500	19.38%	0	0.00%
Vermillion Township	5,527,400	9.29%	1,766,900	16.80%	0	0.00%
Waterford Township	2,943,300	11.71%	1,574,300	23.00%	0	0.00%
Coates	312,500	16.48%	254,500	26.48%	0	0.00%
Farmington	8,329,000	46.01%	5,279,600	64.51%	0	0.00%
Hampton	73,900	12.21%	397,300	27.77%	0	0.00%
Inver Grove Heights	696,600	8.32%	3,351,900	22.28%	0	0.00%
Lakeville	19,820,700	54.67%	30,152,100	44.65%	362,000	32.25%
Mendota	0	0.00%	0	0.00%	0	0.00%
New Trier	29,400	23.60%	4,300	15.09%	0	0.00%
Randolph	402,900	33.00%	32,000	24.45%	0	0.00%
Rosemount	6,466,400	36.52%	10,275,800	31.99%	0	0.00%
South St Paul	0	0.00%	0	0.00%	0	0.00%
Vermillion	446,600	27.07%	1,100	37.93%	0	0.00%
West St Paul	0	0.00%	0	0.00%	3,100	2.48%
Lilydale	0	0.00%	0	0.00%	0	0.00%
Miesville	973,500	24.84%	28,800	23.86%	0	0.00%
Mendota Heights	0	0.00%	0	0.00%	55,700	5.40%
Sunfish Lake	31,000	6.45%	0	0.00%	0	0.00%
Burnsville	0	0.00%	0	0.00%	269,200	17.94%
Apple Valley	0	0.00%	3,923,900	31.43%	1,400	0.33%
Eagan	6,445,700	86.47%	1,383,800	77.20%	0	0.00%
Hastings	745,400	25.96%	750,500	28.96%	0	0.00%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>DAKOTA(Continued)</b>						
Northfield	0	0.00%	0	0.00%	0	0.00%
<b>TOTAL</b>	121,096,600		87,691,100		1,132,300	
<b>DODGE</b>						
Ashland Township	1,402,200	3.18%	645,800	3.28%	0	0.00%
Canisteo Township	924,700	1.73%	389,800	3.53%	0	0.00%
Claremont Township	1,001,500	2.44%	453,000	3.18%	0	0.00%
Concord Township	1,061,489	2.39%	660,011	3.81%	0	0.00%
Ellington Township	957,400	2.43%	734,300	3.48%	0	0.00%
Hayfield Township	1,092,921	2.36%	524,979	3.49%	0	0.00%
Mantorville Township	762,900	1.57%	293,200	3.57%	0	0.00%
Milton Township	1,211,601	2.16%	161,099	4.49%	0	0.00%
Ripley Township	873,400	2.59%	841,300	3.33%	0	0.00%
Vernon Township	940,900	1.83%	432,500	3.84%	0	0.00%
Wasioja Township	2,188,850	4.31%	384,050	3.53%	0	0.00%
Westfield Township	1,077,156	2.30%	514,944	3.50%	0	0.00%
Claremont	24,300	2.00%	0	0.00%	0	0.00%
Dodge Center	11,700	3.45%	3,100	2.98%	0	0.00%
Hayfield	8,100	1.52%	18,600	3.66%	0	0.00%
Kasson	4,300	3.55%	30,600	4.14%	0	0.00%
Mantorville	12,000	1.58%	0	0.00%	0	0.00%
West Concord	27,900	2.33%	6,200	3.51%	0	0.00%
Blooming Prairie	0	0.00%	2,500	3.60%	0	0.00%
<b>TOTAL</b>	13,583,317		6,095,983		0	
<b>DOUGLAS</b>						
Alexandria Township	2,418,100	11.72%	1,196,100	30.87%	23,488,800	26.20%
Belle River Township	2,170,700	9.23%	1,085,200	20.96%	506,100	63.47%
Brandon Township	4,149,600	17.42%	457,600	15.80%	6,742,000	23.83%
Carlos Township	1,756,000	7.59%	1,466,800	23.61%	29,157,800	25.74%
Evansville Township	1,679,500	8.52%	967,600	16.16%	196,200	11.46%
Holmes City Township	5,570,300	19.66%	2,187,600	42.05%	7,456,300	28.82%
Hudson Township	2,596,600	13.15%	1,449,800	27.26%	3,550,700	20.91%
Ida Township	2,898,200	11.80%	1,126,500	33.72%	25,168,600	24.68%
LaGrand Township	1,728,300	8.24%	1,211,800	28.64%	16,112,700	20.73%
Lake Mary Township	2,202,900	7.82%	1,971,300	34.00%	8,394,100	27.16%
Leaf Valley Township	3,039,400	13.69%	1,603,200	26.51%	7,798,700	22.63%
Lund Township	1,594,800	10.42%	2,097,700	28.39%	974,300	20.09%
Millerville Township	2,195,000	11.06%	637,100	22.18%	3,200,600	21.95%
Miltona Township	6,096,900	25.42%	1,254,900	32.02%	18,773,000	22.95%
Moe Township	2,987,100	11.90%	828,600	27.11%	9,340,000	26.39%
Orange Township	1,343,600	5.91%	506,800	12.39%	495,000	22.46%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>DOUGLAS (Continued)</b>						
Osakis Township	2,215,700	8.19%	1,450,600	25.33%	1,191,800	10.51%
Solem Township	1,571,000	8.78%	1,061,000	15.35%	87,700	30.88%
Spruce Hill Township	3,124,300	14.46%	1,151,800	28.41%	633,100	35.72%
Urness Township	1,657,300	8.51%	1,055,900	20.17%	2,759,600	29.64%
Alexandria	1,502,500	46.17%	1,013,900	41.52%	615,800	14.82%
Brandon	8,200	4.10%	0	0.00%	3,700	12.54%
Carlos	4,300	3.34%	15,700	37.92%	0	0.00%
Evansville	23,200	8.67%	6,300	15.00%	4,300	4.44%
Forada	21,600	4.19%	0	0.00%	1,460,900	22.67%
Garfield	34,500	7.45%	5,100	6.14%	0	0.00%
Kensington	5,600	3.82%	2,000	9.48%	0	0.00%
Millerville	8,700	1.24%	29,800	25.47%	0	0.00%
Miltona	40,200	12.04%	0	0.00%	0	0.00%
Nelson	125,800	14.29%	8,800	22.00%	0	0.00%
Osakis	45,100	6.23%	34,300	26.90%	164,600	5.61%
<b>TOTAL</b>	54,815,000		25,883,800		168,276,400	
<b>FARIBAULT</b>						
Barber Township	134,500	0.31%	8,400	0.08%	0	0.00%
Blue Earth Township	88,000	0.35%	6,300	0.04%	2,900	5.61%
Brush Creek Township	89,300	0.26%	0	0.00%	0	0.00%
Clark Township	25,100	0.07%	1,400	0.01%	0	0.00%
Delavan Township	63,100	0.23%	40,800	0.27%	517,100	18.63%
Dunbar Township	55,200	0.14%	16,000	0.10%	0	0.00%
Elmore Township	71,500	0.21%	3,400	0.02%	4,700	22.60%
Emerald Township	41,500	0.13%	10,100	0.06%	0	0.00%
Foster Township	59,600	0.17%	8,300	0.07%	18,200	14.32%
Jo Daviess Township	60,000	0.22%	24,900	0.12%	0	0.00%
Kiester Township	80,800	0.28%	11,300	0.06%	0	0.00%
Lura Township	95,800	0.29%	9,100	0.06%	0	0.00%
Minn Lake Township	34,000	0.10%	39,800	0.33%	0	0.00%
Pilot Grove Township	30,000	0.11%	9,500	0.05%	4,100	5.24%
Prescott Township	87,700	0.29%	14,300	0.06%	0	0.00%
Rome Township	36,000	0.12%	6,500	0.03%	0	0.00%
Seely Township	74,400	0.23%	22,000	0.12%	0	0.00%
Verona Township	132,600	0.38%	30,800	0.24%	0	0.00%
Walnut Lake Township	35,200	0.09%	2,000	0.01%	0	0.00%
Winnebago Township	123,800	0.40%	45,300	0.28%	9,400	48.21%
Blue Earth	4,400	0.54%	1,100	0.29%	0	0.00%
Bricelyn	0	0.00%	0	0.00%	0	0.00%
Delavan	11,800	3.15%	5,500	0.81%	0	0.00%
Easton	7,100	0.63%	0	0.00%	0	0.00%
Elmore	9,400	2.49%	600	0.24%	0	0.00%
Frost	7,000	1.53%	0	0.00%	0	0.00%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>FARIBAULT (Continued)</b>						
Kiester	2,600	3.48%	0	0.00%	0	0.00%
Walters	1,000	0.97%	0	0.00%	0	0.00%
Wells	31,200	4.00%	0	0.00%	0	0.00%
Winnebago	16,600	1.11%	3,400	0.77%	0	0.00%
Minnesota Lake	0	0.00%	200	1.36%	0	0.00%
<b>TOTAL</b>	<b>1,509,200</b>		<b>321,000</b>		<b>556,400</b>	
<b>FILLMORE</b>						
Amherst Township	5,143,100	13.41%	970,300	12.86%	250,500	30.44%
Arendahl Township	5,014,300	15.55%	2,034,900	19.47%	618,000	32.78%
Beaver Township	1,505,200	4.95%	785,800	5.47%	11,500	31.94%
Bloomfield Township	1,595,700	4.62%	441,700	3.52%	207,400	38.39%
Bristol Township	2,536,450	6.93%	981,750	8.92%	79,400	22.67%
Canton Township	2,496,450	7.82%	1,110,650	9.86%	91,000	36.15%
Carimona Township	6,706,350	15.73%	626,650	24.96%	468,300	37.69%
Carrolton Township	8,428,250	23.91%	1,906,750	26.93%	555,500	30.17%
Chatfield Township	8,293,250	20.00%	1,201,550	20.87%	222,600	33.00%
Fillmore Township	4,472,520	11.24%	732,880	11.73%	604,700	32.14%
Forestville Township	5,241,450	14.82%	1,026,750	15.15%	492,000	35.29%
Fountain Township	4,062,050	10.98%	1,288,050	15.32%	114,800	30.65%
Harmony Township	1,972,245	5.73%	478,655	4.33%	90,200	38.22%
Holt Township	4,875,300	18.78%	1,916,500	20.20%	716,300	33.29%
Jordon Township	7,539,426	19.63%	1,278,774	14.94%	595,300	38.13%
Newburg Township	3,390,800	9.84%	968,600	8.47%	125,900	24.00%
Norway Township	6,092,900	19.19%	2,291,700	21.19%	467,600	34.41%
Pilot Mound Township	5,111,300	17.43%	2,357,100	23.50%	794,700	30.53%
Preble Township	4,658,525	17.60%	2,740,875	24.32%	993,000	31.49%
Preston Township	5,174,700	14.67%	1,573,500	17.75%	111,300	18.22%
Spring Valley Township	4,934,150	12.52%	987,750	12.76%	479,600	35.07%
Sumner Township	4,739,400	10.14%	590,800	5.37%	124,000	38.06%
York Township	1,982,850	6.13%	602,450	4.26%	212,700	35.49%
Canton	3,400	0.30%	0	0.00%	0	0.00%
Fountain	144,400	16.25%	18,700	4.06%	0	0.00%
Harmony	30,000	4.70%	0	0.00%	0	0.00%
Lanesboro	239,500	24.28%	53,700	33.92%	50,000	22.42%
Mabel	2,300	1.76%	0	0.00%	0	0.00%
Ostrander	3,900	1.08%	0	0.00%	0	0.00%
Peterson	53,200	21.63%	31,900	23.34%	11,600	15.03%
Preston	192,531	10.59%	32,269	9.60%	74,500	29.07%
Rushford	77,600	15.24%	27,800	30.68%	1,400	37.84%
Spring Valley	104,000	5.16%	11,000	23.61%	0	0.00%
Whalan	11,000	5.41%	12,200	37.42%	46,400	17.64%
Wykoff	5,200	0.65%	0	0.00%	0	0.00%
Rushford Village	8,312,400	31.10%	2,545,600	34.54%	800,100	39.14%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>FILLMORE (Continued)</b>						
Chatfield	59,600	10.14%	64,300	23.87%	900	32.14%
<b>TOTAL</b>	115,205,697		31,691,903		9,411,200	
<b>FREEBORN</b>						
Albert Lea Township	489,570	2.98%	320,530	4.08%	8,200	28.28%
Alden Township	518,772	1.37%	303,628	2.00%	0	0.00%
Bancroft Township	446,950	1.36%	227,650	2.05%	900	6.25%
Bath Township	564,415	1.51%	244,985	1.90%	0	0.00%
Carlston Township	486,808	1.25%	229,692	2.00%	900	1.70%
Freeborn Township	515,417	1.26%	322,683	2.04%	0	0.00%
Freeman Township	427,886	1.27%	204,214	1.99%	0	0.00%
Geneva Township	420,550	1.36%	250,450	1.87%	300	0.19%
Hartland Township	499,507	1.20%	280,893	1.95%	0	0.00%
Hayward Township	482,604	1.34%	263,696	2.03%	0	0.00%
London Township	594,200	1.66%	311,200	1.95%	0	0.00%
Manchester Township	528,686	1.46%	265,714	2.00%	0	0.00%
Mansfield Township	8,000	0.03%	2,200	0.02%	0	0.00%
Moscow Township	192,527	0.54%	55,473	0.82%	0	0.00%
Newry Township	110,000	0.27%	900	0.01%	0	0.00%
Nunda Township	311,825	1.05%	187,175	1.97%	7,300	6.76%
Oakland Township	571,313	1.30%	185,987	1.93%	0	0.00%
Pickereel Lake Township	469,205	1.28%	222,595	1.86%	0	0.00%
Riceland Township	547,550	1.33%	192,850	1.99%	0	0.00%
Shell Rock Township	475,390	1.34%	260,610	2.01%	0	0.00%
Albert Lea	10,100	5.35%	258,500	10.28%	0	0.00%
Alden	7,500	1.27%	3,900	1.99%	0	0.00%
Clarks Grove	1,900	3.15%	5,700	6.46%	0	0.00%
Conger	1,100	0.89%	0	0.00%	0	0.00%
Emmons	16,000	3.99%	3,700	1.87%	0	0.00%
Freeborn	0	0.00%	0	0.00%	0	0.00%
Geneva	500	2.01%	700	1.98%	0	0.00%
Glenville	12,150	1.25%	2,450	1.34%	0	0.00%
Hartland	1,100	0.82%	2,400	2.22%	0	0.00%
Hayward	3,000	0.80%	5,200	2.01%	0	0.00%
Hollandale	1,200	0.99%	2,500	2.48%	0	0.00%
Manchester	200	1.59%	0	0.00%	0	0.00%
Myrtle	0	0.00%	600	2.07%	0	0.00%
Twin Lakes	1,000	0.99%	2,600	1.44%	0	0.00%
<b>TOTAL</b>	8,716,925		4,621,375		17,600	
<b>GOODHUE</b>						
Belle Creek Township	2,015,300	3.81%	339,200	3.66%	0	0.00%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>GOODHUE (Continued)</b>						
Belvidere Township	1,161,681	2.31%	236,119	3.77%	8,000	9.86%
Cannon Falls Township	9,703,925	13.25%	2,056,575	21.51%	0	0.00%
Cherry Grove Township	1,112,750	2.37%	575,150	3.28%	0	0.00%
Featherstone Township	1,893,372	4.01%	509,428	6.04%	0	0.00%
Florence Township	2,834,350	8.97%	1,008,250	12.61%	1,335,500	14.74%
Goodhue Township	1,571,665	2.73%	178,935	2.91%	0	0.00%
Hay Creek Township	1,702,163	3.95%	655,537	10.39%	24,500	13.19%
Holden Township	3,337,636	6.17%	811,064	5.59%	0	0.00%
Kenyon Township	1,636,029	3.25%	426,271	3.31%	0	0.00%
Leon Township	6,422,777	9.52%	640,123	5.17%	0	0.00%
Minneola Township	2,131,050	4.18%	288,150	4.49%	0	0.00%
Pine Island Township	3,248,001	6.49%	279,099	4.25%	0	0.00%
Roscoe Township	2,710,063	4.98%	501,437	5.82%	18,600	15.82%
Stanton Township	4,044,550	9.29%	1,256,350	12.55%	47,900	28.93%
Vasa Township	2,752,686	4.88%	490,014	6.68%	210,800	18.10%
Wacouta Township	26,400	5.33%	60,100	4.25%	595,000	8.02%
Wanamingo Township	2,102,662	3.65%	305,238	3.01%	0	0.00%
Warsaw Township	3,887,950	7.13%	1,072,850	9.45%	0	0.00%
Welch Township	4,780,500	9.16%	1,515,700	17.39%	42,200	21.15%
Zumbrota Township	917,497	1.88%	313,903	3.59%	0	0.00%
Cannon Falls	130,400	23.66%	1,340,000	41.39%	0	0.00%
Goodhue	41,100	3.02%	800	3.65%	0	0.00%
Kenyon	706,482	25.70%	843,518	43.16%	0	0.00%
Red Wing	1,765,200	14.56%	1,552,100	19.79%	10,300	0.71%
Wanamingo	19,700	2.72%	147,700	22.81%	0	0.00%
Zumbrota	185,000	14.48%	339,900	36.32%	0	0.00%
Bellechester	15,800	7.62%	3,500	2.97%	0	0.00%
Dennison	115,200	6.32%	31,200	6.10%	0	0.00%
Lake City	0	0.00%	900	0.59%	904,500	23.44%
Pine Island	463,700	17.08%	110,100	15.79%	0	0.00%
<b>TOTAL</b>	<b>63,435,589</b>		<b>17,889,211</b>		<b>3,197,300</b>	
<b>GRANT</b>						
Delaware Township	286,200	1.57%	119,200	1.59%	1,500	1.64%
Elbow Lake Township	102,500	0.46%	91,500	1.14%	0	0.00%
Elk Lake Township	634,900	3.77%	266,600	5.35%	670,800	25.88%
Erdahl Township	665,600	3.90%	172,800	3.99%	1,200,000	19.69%
Gorton Township	48,500	0.33%	81,100	0.65%	0	0.00%
Land Township	306,700	1.41%	157,800	3.45%	49,900	25.70%
Lawrence Township	143,100	0.72%	47,900	0.60%	0	0.00%
Lien Township	311,200	1.67%	116,600	1.86%	145,500	24.97%
Logan Township	75,500	0.39%	19,300	0.23%	0	0.00%
Macsville Township	289,300	1.52%	81,100	1.49%	76,000	20.99%
North Ottawa Township	223,000	1.24%	775,200	6.47%	0	0.00%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>GRANT (Continued)</b>						
Pelican Lake Township	1,067,600	8.47%	470,900	10.99%	4,730,300	22.06%
Pomme De Terre Townsh	415,400	2.30%	283,800	5.51%	127,800	19.69%
Roseville Township	200,000	0.96%	107,400	1.33%	0	0.00%
Sanford Township	341,800	1.60%	133,600	2.49%	7,200	9.06%
Stony Brook Township	379,000	1.95%	123,200	2.27%	272,900	30.97%
Ashby	1,200	0.80%	1,700	5.11%	0	0.00%
Barrett	71,900	5.04%	6,700	6.65%	74,500	10.75%
Elbow Lake	1,300	0.35%	0	0.00%	0	0.00%
Herman	7,400	2.97%	400	0.10%	0	0.00%
Hoffman	9,800	1.12%	34,700	5.93%	0	0.00%
Norcross	23,300	2.26%	0	0.00%	0	0.00%
Wendell	3,400	0.56%	8,200	7.47%	0	0.00%
<b>TOTAL</b>	<b>5,608,600</b>		<b>3,099,700</b>		<b>7,356,400</b>	
<b>HENNEPIN</b>						
Hassan Township	3,354,100	10.70%	1,900,300	22.55%	0	0.00%
Brooklyn Center	0	0.00%	0	0.00%	0	0.00%
Champlin	50,000	15.95%	1,200,300	39.96%	0	0.00%
Crystal	0	0.00%	0	0.00%	0	0.00%
Deephaven	0	0.00%	0	0.00%	679,200	18.54%
Edina	0	0.00%	0	0.00%	10,600	0.25%
Excelsior	0	0.00%	0	0.00%	148,500	29.61%
Golden Valley	0	0.00%	0	0.00%	0	0.00%
Hopkins	0	0.00%	0	0.00%	11,200	4.83%
Long Lake	0	0.00%	0	0.00%	0	0.00%
Loretto	0	0.00%	0	0.00%	0	0.00%
Maple Plain	0	0.00%	0	0.00%	0	0.00%
Minnetonka Beach	0	0.00%	0	0.00%	376,400	29.09%
Mound	0	0.00%	0	0.00%	1,608,600	23.86%
Osseo	0	0.00%	0	0.00%	0	0.00%
Richfield	0	0.00%	0	0.00%	0	0.00%
Robbinsdale	0	0.00%	0	0.00%	0	0.00%
Rogers	384,300	26.08%	2,677,800	38.65%	0	0.00%
St Bonifacius	0	0.00%	0	0.00%	0	0.00%
St Louis Park	0	0.00%	0	0.00%	27,700	7.20%
Spring Park	0	0.00%	0	0.00%	266,400	20.17%
Tonka Bay	0	0.00%	0	0.00%	655,000	17.48%
Wayzata	0	0.00%	0	0.00%	2,158,500	29.03%
Medicine Lake	0	0.00%	0	0.00%	0	0.00%
Woodland	0	0.00%	0	0.00%	195,600	33.72%
Bloomington	5,500	0.65%	1,400	2.83%	0	0.00%
New Hope	0	0.00%	0	0.00%	24,300	21.70%
Maple Grove	1,040,100	12.44%	12,732,100	49.81%	493,000	33.83%
Medina	5,292,400	17.46%	10,630,200	32.68%	0	0.00%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>HENNEPIN (Continued)</b>						
Orono	3,886,000	35.05%	1,240,200	30.49%	10,590,100	33.58%
Plymouth	1,880,300	23.01%	13,587,900	39.27%	48,400	9.41%
Brooklyn Park	214,800	9.72%	6,172,100	23.25%	0	0.00%
Greenwood	0	0.00%	0	0.00%	90,400	30.23%
Mnnetonka	112,800	28.05%	130,500	37.29%	186,800	2.40%
Shorewood	15,800	6.34%	0	0.00%	3,217,400	32.21%
Independence	3,036,300	5.76%	1,081,500	8.28%	523,600	14.80%
Greenfield	3,464,200	11.39%	3,059,000	24.57%	105,300	36.06%
Corcoran	5,813,200	10.05%	7,359,900	31.97%	0	0.00%
Mnnetrista	2,043,900	6.19%	2,324,000	8.02%	4,681,100	24.82%
Eden Prairie	41,200	1.50%	1,656,700	49.73%	210,000	22.60%
Chanhassen	0	0.00%	0	0.00%	0	0.00%
Dayton	4,183,900	12.82%	3,539,400	34.42%	0	0.00%
Hanover	758,600	21.11%	1,090,500	42.28%	0	0.00%
Rockford	4,000	26.19%	0	0.00%	0	0.00%
Minneapolis	0	0.00%	455,100	36.42%	93,500	31.17%
St Anthony	0	0.00%	0	0.00%	0	0.00%
<b>TOTAL</b>	<b>35,581,400</b>		<b>70,838,900</b>		<b>26,401,600</b>	
<b>HOUSTON</b>						
Black Hammer Township	4,534,300	15.13%	1,493,100	21.36%	787,400	25.91%
Brownsville Township	6,804,435	26.79%	885,065	35.55%	247,700	29.14%
Caledonia Township	3,345,150	8.70%	459,750	13.43%	131,700	34.21%
Crooked Creek Township	4,881,800	28.30%	979,600	32.75%	435,100	24.71%
Hokah Township	4,333,300	31.37%	1,034,500	35.01%	143,300	34.61%
Houston Township	6,947,700	22.77%	1,062,300	30.08%	427,600	33.43%
Jefferson Township	4,015,396	30.59%	1,176,704	34.93%	326,300	23.41%
LaCrescent Township	4,238,600	26.22%	460,400	26.13%	117,700	36.04%
Mayville Township	4,676,950	14.23%	834,450	22.97%	177,700	34.13%
Money Creek Township	7,543,850	24.23%	570,050	22.70%	489,900	20.09%
Mound Prairie Township	8,073,500	25.04%	1,282,500	27.08%	187,800	23.20%
Sheldon Township	5,282,078	20.00%	526,522	22.17%	352,100	25.67%
Spring Grove Township	3,072,426	8.31%	709,074	12.08%	33,600	12.89%
Union Township	4,430,500	19.89%	1,307,500	33.71%	324,300	31.26%
Wilmington Township	2,490,000	6.31%	525,500	15.11%	46,900	24.67%
Winnebago Township	6,607,500	22.30%	1,270,500	23.21%	177,700	21.09%
Yucatan Township	7,611,327	24.31%	1,487,773	25.06%	950,600	29.80%
Brownsville	430,200	43.33%	107,100	54.20%	85,000	5.33%
Caledonia	39,900	2.09%	5,800	1.26%	0	0.00%
Eitzen	10,500	3.37%	900	1.89%	0	0.00%
Hokah	6,900	18.52%	15,200	12.49%	0	0.00%
Houston	1,200	0.38%	500	0.64%	2,000	20.83%
Spring Grove	24,300	3.76%	900	0.77%	4,600	6.31%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>HOUSTON (Continued)</b>						
LaCrescent	0	0.00%	3,200	5.37%	449,900	9.95%
<b>Total</b>	89,401,812		16,198,888		5,898,900	
<b>HUBBARD</b>						
Akeley Township	2,292,500	23.84%	183,100	35.94%	9,612,600	33.82%
Arago Township	1,513,500	25.47%	163,900	32.31%	12,826,800	22.66%
Badoura Township	843,500	20.11%	303,500	27.70%	2,558,900	32.28%
Clay Township	6,700	1.73%	0	0.00%	5,271,800	29.53%
Clover Township	413,200	16.52%	421,100	38.90%	4,197,500	27.56%
Crow Wing Lake Townshij	855,800	27.19%	952,100	34.58%	18,606,600	28.22%
Farden Township	1,654,900	19.66%	666,300	29.90%	3,257,700	17.55%
Fern Township	1,564,125	23.31%	510,675	34.67%	736,700	30.21%
Guthrie Township	2,035,700	19.88%	444,600	35.33%	1,059,000	32.67%
Hart Lake Township	2,156,500	21.43%	604,200	31.57%	3,573,100	31.59%
Helga Township	2,045,400	16.41%	721,100	30.88%	709,300	15.00%
Hendrickson Township	1,007,200	26.23%	400,700	37.80%	1,717,600	34.44%
Henrietta Township	3,404,800	22.47%	1,878,300	31.91%	9,632,600	19.00%
Hubbard Township	2,626,550	17.59%	1,492,650	21.56%	11,222,700	16.32%
Lake Alice Township	476,200	24.81%	86,900	35.76%	2,297,000	26.28%
Lake Emma Township	779,850	22.26%	380,950	38.05%	32,948,900	22.46%
Lake George Township	1,828,500	32.61%	116,700	34.08%	4,898,200	31.22%
Lake Hattie Township	1,968,100	46.46%	111,100	31.94%	3,810,300	39.54%
Lakeport Township	1,450,600	25.70%	107,500	38.77%	16,453,600	30.19%
Mantrap Township	1,387,900	23.06%	772,800	37.03%	14,923,700	25.19%
Nevis Township	1,353,200	21.94%	245,800	19.37%	19,998,000	23.00%
Rockwood Township	1,193,700	22.52%	103,400	35.59%	1,760,600	18.06%
Schoolcraft Township	299,800	19.93%	126,600	35.21%	1,215,100	30.97%
Straight River Township	3,818,576	24.36%	1,385,524	17.68%	3,972,500	28.91%
Thorpe Township	0	0.00%	32,300	37.43%	4,997,100	29.34%
Todd Township	2,783,600	21.15%	1,373,100	26.37%	4,180,000	19.41%
White Oak Township	2,148,900	28.23%	700,500	36.77%	11,072,000	34.24%
Steamboat River Townshi	0	0.00%	0	0.00%	8,890,600	34.03%
Akeley	58,000	12.40%	0	0.00%	991,800	24.47%
LaPorte	64,300	40.81%	0	0.00%	306,700	20.56%
Nevis	9,600	60.83%	31,400	42.61%	710,800	25.52%
Park Rapids	295,700	43.60%	379,700	31.14%	345,600	6.44%
<b>TOTAL</b>	42,336,901		14,696,499		218,755,400	
<b>ISANTI</b>						
Athens Township	22,880,950	35.65%	5,027,150	49.43%	5,000	15.34%
Bradford Township	24,857,430	39.64%	5,063,570	47.55%	1,558,200	22.25%
Cambridge Township	32,162,100	47.94%	7,776,400	60.81%	844,000	24.49%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>ISANTI (Continued)</b>						
Dalbo Township	16,178,800	35.81%	3,326,800	44.04%	25,600	13.36%
Isanti Township	31,130,750	47.26%	5,469,250	59.32%	426,400	14.71%
Maple Ridge Township	21,434,600	40.71%	4,306,400	41.21%	45,300	20.30%
North Branch Township	33,443,200	38.51%	4,384,400	56.65%	100,300	36.75%
Oxford Township	22,514,400	44.78%	3,279,700	44.18%	328,900	36.34%
Spencer Brook Township	23,738,100	36.35%	5,470,700	50.29%	1,832,300	24.93%
Spring Vale Township	24,075,460	40.89%	6,503,340	49.52%	23,000	51.45%
Stanchfield Township	23,873,100	40.83%	6,069,800	49.58%	165,900	41.84%
Stanford Township	37,291,300	41.00%	7,352,900	50.48%	696,800	12.30%
Wyanett Township	22,100,800	35.86%	5,033,200	46.51%	2,233,800	10.43%
Cambridge	263,000	83.25%	1,118,600	28.37%	0	0.00%
Isanti	938,400	78.78%	1,984,100	47.11%	0	0.00%
Braham	56,100	16.67%	36,000	12.62%	0	0.00%
<b>TOTAL</b>	<b>336,938,490</b>		<b>72,202,310</b>		<b>8,285,500</b>	
<b>ITASCA</b>						
Alvwood Township	160,400	30.56%	28,900	36.82%	440,800	27.84%
Arbo Township	231,500	10.97%	0	0.00%	4,237,300	31.04%
Ardenhurst Township	170,400	16.06%	30,700	35.57%	2,713,100	29.29%
Balsam Township	663,900	25.23%	189,500	44.31%	19,787,900	30.94%
Bearville Township	89,600	13.31%	53,500	31.83%	2,729,900	21.80%
Bigfork Township	688,600	23.96%	89,600	16.52%	1,794,500	29.84%
Blackberry Township	510,500	9.29%	132,300	19.49%	265,500	17.62%
Bowstring Township	186,700	14.87%	0	0.00%	5,171,800	26.72%
Carpenter Township	170,100	19.65%	45,200	36.81%	1,813,800	13.74%
Deer River Township	960,100	17.74%	106,600	25.33%	2,174,500	22.75%
Feeley Township	464,500	15.05%	98,200	22.93%	1,394,800	21.33%
Good Hope Township	134,200	12.17%	0	0.00%	1,827,600	28.95%
Goodland Township	1,220,000	20.23%	178,900	35.86%	3,061,600	25.18%
Grand Rapids Township	19,500	0.88%	0	0.00%	259,800	7.68%
Grattan Township	376,200	27.40%	53,800	31.52%	196,000	25.70%
Greenway Township	136,200	9.98%	0	0.00%	1,798,900	29.76%
Harris Township	896,000	16.91%	356,000	27.76%	4,930,500	17.26%
Iron Range Township	33,900	15.17%	0	0.00%	1,452,100	27.49%
Kinghurst Township	75,400	28.86%	0	0.00%	1,495,700	28.38%
Lake Jessie Township	260,600	16.48%	9,600	23.53%	4,638,300	30.13%
Lawrence Township	788,600	21.70%	205,300	30.17%	3,969,100	35.47%
Liberty Township	39,100	18.01%	0	0.00%	346,000	18.18%
Lone Pine Township	0	0.00%	0	0.00%	2,851,400	22.03%
Marcell Township	588,600	33.12%	27,600	36.75%	18,630,200	30.01%
Max Township	55,100	16.92%	0	0.00%	1,543,600	28.69%
Moose Park Township	401,100	18.33%	121,400	27.38%	133,700	20.56%
Morse Township	486,400	12.71%	177,800	35.03%	165,300	13.60%
Nashwauk Township	425,000	23.98%	137,600	34.17%	3,214,500	36.07%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>ITASCA (Continued)</b>						
Nore Township	180,200	23.43%	133,200	33.56%	149,500	17.86%
Oteneagen Township	614,400	13.02%	65,300	31.27%	100,300	12.95%
Pomroy Township	144,900	24.41%	17,000	35.34%	451,800	23.17%
Sago Township	448,500	17.28%	20,700	25.46%	712,100	29.42%
Sand Lake Township	132,800	36.97%	9,100	29.07%	4,613,200	21.52%
Spang Township	335,600	9.42%	40,300	38.42%	404,400	29.95%
Stokes Township	65,400	8.75%	0	0.00%	3,064,500	18.70%
Third River Township	119,700	26.30%	34,500	29.61%	613,900	19.57%
Trout Lake Township	924,200	11.79%	134,400	47.73%	6,044,600	37.63%
Wabana Township	272,800	23.91%	0	0.00%	15,222,700	34.38%
Wawina Township	213,900	27.82%	29,600	40.77%	382,900	27.59%
Wirt Township	461,700	34.10%	137,400	59.10%	1,403,500	34.46%
Splithand Township	535,100	13.74%	203,500	23.76%	252,200	10.59%
Wildwood Township	97,600	16.42%	17,900	25.53%	420,400	10.38%
Unorg 54-26	344,300	15.43%	56,200	32.62%	5,654,600	11.10%
Unorg 54-27	2,300	3.34%	0	0.00%	798,100	34.99%
Unorg 55-23	574,400	16.18%	96,200	23.55%	432,800	21.36%
Unorg 55-27	1,095,200	15.49%	58,900	30.07%	165,500	22.63%
Unorg 56-26	849,200	17.37%	49,100	28.12%	8,290,500	22.03%
Unorg 56-27	485,300	22.54%	55,700	33.31%	27,800	13.51%
Unorg 57-26	100,900	21.28%	0	0.00%	9,490,700	19.14%
Unorg 58-22	80,500	11.56%	10,800	36.36%	854,800	17.09%
Unorg 58-23	82,900	25.91%	10,400	35.99%	3,882,200	33.56%
Unorg 58-26	152,500	22.08%	0	0.00%	5,006,600	26.09%
Unorg 58-27	11,000	25.91%	18,800	26.04%	927,800	26.90%
Unorg 59-22	0	0.00%	0	0.00%	906,400	18.28%
Unorg 59-23	74,900	15.02%	0	0.00%	3,035,800	33.69%
Unorg 59-24	35,100	10.74%	0	0.00%	7,810,800	25.20%
Unorg 59-25	0	0.00%	0	0.00%	7,453,200	26.95%
Unorg 60-23	0	0.00%	0	0.00%	1,530,300	22.72%
Unorg 60-24	0	0.00%	0	0.00%	3,899,500	28.31%
Unorg 60-25	71,200	9.94%	0	0.00%	1,314,000	21.88%
Unorg 61-23	0	0.00%	0	0.00%	621,800	27.73%
Unorg 61-24	0	0.00%	0	0.00%	294,300	31.94%
Unorg 61-25	219,400	27.62%	112,800	21.44%	203,500	26.52%
Unorg 62-25	1,702,700	26.24%	89,500	38.17%	2,459,800	35.61%
Unorg 62-26	562,000	32.34%	0	0.00%	221,200	28.43%
Unorg 62-27	27,100	17.71%	0	0.00%	34,600	38.27%
Unorg 143-25	151,400	15.46%	13,800	17.69%	1,600	27.59%
Unorg 144-26	0	0.00%	0	0.00%	137,800	37.60%
Unorg 145-26	146,800	18.15%	0	0.00%	494,700	33.24%
Unorg 145-27	0	0.00%	0	0.00%	0	0.00%
Unorg 146-26	251,200	28.47%	35,900	38.44%	229,000	21.82%
Unorg 146-27	0	0.00%	0	0.00%	1,019,800	37.87%
Unorg 146-29	0	0.00%	0	0.00%	138,700	33.11%
Unorg 147-26	0	0.00%	0	0.00%	2,583,100	16.82%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>ITASCA (Continued)</b>						
Unorg 147-27	0	0.00%	0	0.00%	0	0.00%
Unorg 147-28	0	0.00%	0	0.00%	17,000	32.14%
Itasca County Unorg	0	0.00%	0	0.00%	28,800	18.54%
Bigfork	11,500	6.07%	3,300	30.56%	37,300	34.28%
Bovey	0	0.00%	0	0.00%	0	0.00%
Calumet	0	0.00%	0	0.00%	29,300	20.88%
Cohasset	20,800	4.24%	477,600	31.99%	5,477,100	19.32%
Coleraine	0	0.00%	0	0.00%	198,600	37.58%
Deer River	0	0.00%	0	0.00%	18,600	36.19%
Effie	55,200	41.73%	0	0.00%	51,600	17.07%
Grand Rapids	0	0.00%	0	0.00%	3,500	1.73%
Keewatin	0	0.00%	0	0.00%	0	0.00%
LaPrairie	0	0.00%	0	0.00%	0	0.00%
Marble	0	0.00%	0	0.00%	1,000	9.80%
Nashwauk	22,200	25.94%	0	0.00%	101,400	43.08%
Squaw Lake	0	0.00%	0	0.00%	187,100	20.09%
Taconite	0	0.00%	0	0.00%	99,300	22.03%
Warba	34,700	10.62%	0	0.00%	209,200	32.18%
Zemple	7,400	44.38%	24,600	42.56%	34,600	45.23%
<b>TOTAL</b>	21,951,100		3,999,000		203,289,900	
<b>JACKSON</b>						
Alba Township	155,740	0.52%	142,760	0.76%	0	0.00%
Belmont Township	18,700	0.05%	100	0.00%	0	0.00%
Christiania Township	174,200	0.52%	191,000	1.20%	810,400	19.85%
Delafield Township	12,700	0.05%	200	0.00%	0	0.00%
Des Moines Township	247,190	0.83%	163,310	1.15%	43,800	12.48%
Enterprise Township	0	0.00%	4,200	0.02%	0	0.00%
Ewington Township	316,124	0.77%	172,976	1.21%	0	0.00%
Heron Lake Township	115,900	0.30%	56,500	0.55%	0	0.00%
Hunter Township	172,509	0.58%	109,591	0.78%	0	0.00%
Kimball Township	60,500	0.18%	167,900	0.75%	0	0.00%
LaCrosse Township	18,800	0.06%	17,400	0.13%	0	0.00%
Middletown Township	607,950	1.82%	423,850	2.45%	0	0.00%
Minneota Township	17,200	0.08%	43,600	0.45%	106,600	7.07%
Petersburg Township	16,900	0.07%	0	0.00%	0	0.00%
Rost Township	421,300	1.21%	274,900	2.00%	0	0.00%
Round Lake Township	36,498	0.17%	42,002	0.24%	13,200	4.27%
Sioux Valley Township	41,800	0.14%	32,700	0.29%	0	0.00%
Weimer Township	125,840	0.53%	73,160	0.73%	0	0.00%
West Heron Lake Townsh	13,800	0.06%	0	0.00%	0	0.00%
Wisconsin Township	35,800	0.11%	0	0.00%	0	0.00%
Alpha	0	0.00%	0	0.00%	0	0.00%
Heron Lake	2,251	0.69%	1,649	0.72%	0	0.00%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>JACKSON (Continued)</b>						
Jackson	7,700	0.54%	22,800	1.82%	0	0.00%
Lakefield	600	0.19%	300	0.34%	0	0.00%
Okabena	0	0.00%	0	0.00%	0	0.00%
Wilder	0	0.00%	100	0.09%	0	0.00%
<b>TOTAL</b>	<b>2,620,002</b>		<b>1,940,998</b>		<b>974,000</b>	
<b>KANABEC</b>						
Ann Lake Township	2,663,790	28.30%	776,310	41.44%	1,862,900	29.51%
Arthur Township	6,695,100	23.08%	3,899,300	50.06%	847,700	20.62%
Brunswick Township	12,021,500	30.33%	2,089,700	41.49%	1,715,600	25.93%
Comfort Township	9,183,155	24.36%	1,306,145	32.08%	806,300	23.00%
Ford Township	2,112,300	30.16%	859,600	39.26%	3,597,300	33.87%
Grass Lake Township	12,029,600	30.39%	2,071,000	39.24%	416,800	33.74%
Hay Brook Township	873,701	17.20%	204,199	25.00%	2,734,000	25.27%
Hillman Township	6,432,150	31.85%	1,092,750	42.74%	1,729,000	34.07%
Kanabec Township	7,402,600	27.28%	1,102,000	35.22%	1,023,400	26.32%
Knife Lake Township	6,849,336	26.57%	1,360,964	37.52%	4,221,100	20.05%
Kroschel Township	3,728,800	31.52%	814,200	38.72%	3,469,000	30.76%
Peace Township	5,388,800	28.01%	1,236,900	39.63%	4,688,700	25.42%
Pomroy Township	5,705,900	31.91%	945,700	37.33%	1,850,800	31.28%
Southfork Township	9,525,794	24.90%	2,144,406	37.61%	533,200	36.36%
Whited Township	6,981,850	29.44%	1,095,850	43.47%	1,409,000	31.74%
Grasston	353,900	42.92%	261,200	37.82%	0	0.00%
Mora	380,900	17.47%	122,300	35.32%	2,700	34.18%
Ogilvie	119,800	30.46%	118,100	48.48%	0	0.00%
Quamba	154,300	24.72%	0	0.00%	0	0.00%
Braham	31,300	40.78%	0	0.00%	0	0.00%
<b>TOTAL</b>	<b>98,634,576</b>		<b>21,500,624</b>		<b>30,907,500</b>	
<b>KANDIYOHI</b>						
Arctander Township	2,425,500	8.31%	359,700	10.03%	494,700	18.27%
Burbank Township	1,547,600	11.00%	836,000	15.62%	357,400	30.13%
Colfax Township	2,575,600	14.89%	987,700	21.62%	2,780,000	20.26%
Dovre Township	1,899,600	8.04%	448,500	9.34%	630,900	11.73%
East Lake Lillian Township	882,200	2.66%	402,000	3.06%	1,300	4.38%
Edwards Township	810,800	2.59%	435,500	3.34%	0	0.00%
Fahlun Township	739,700	3.27%	403,000	4.14%	3,431,300	17.51%
Gennessee Township	2,818,600	9.62%	925,800	11.85%	214,300	18.13%
Green Lake Township	1,556,000	5.70%	963,200	14.75%	3,749,600	10.65%
Harrison Township	2,791,300	9.04%	808,500	12.51%	5,916,100	19.93%
Holland Township	862,800	2.40%	390,600	2.31%	0	0.00%
Irving Township	2,445,200	9.82%	702,900	16.60%	6,941,400	14.79%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>KANDIYOHI (Continued)</b>						
Kandiyohi Township	2,402,400	6.79%	851,200	10.21%	341,500	36.94%
Lake Andrew Township	2,175,200	11.10%	484,900	14.18%	10,409,900	18.03%
Lake Elizabeth Township	921,800	3.06%	352,900	3.50%	122,900	27.09%
Lake Lillian Township	837,600	2.80%	436,300	2.73%	21,800	30.36%
Mamre Township	1,778,800	6.87%	848,700	6.92%	26,800	24.91%
New London Township	1,788,000	11.81%	414,500	12.28%	4,400,200	11.31%
Norway Lake Township	1,707,100	11.31%	983,400	18.18%	426,600	21.18%
Roseland Township	969,700	2.86%	398,600	2.53%	0	0.00%
Roseville Township	2,003,500	11.51%	776,700	10.11%	499,000	17.66%
St Johns Township	875,300	3.03%	400,000	2.73%	0	0.00%
Whitefield Township	971,100	2.97%	431,800	2.78%	0	0.00%
Willmar Township	444,300	2.68%	713,600	5.72%	7,500	17.56%
Atwater	2,800	10.35%	12,700	21.27%	0	0.00%
Blomkest	30,400	2.27%	1,300	3.39%	0	0.00%
Kandiyohi	14,800	8.11%	800	1.25%	0	0.00%
Lake Lillian	8,600	3.35%	6,100	9.08%	0	0.00%
New London	0	0.00%	522,300	59.97%	0	0.00%
Pennock	3,100	0.87%	19,400	3.70%	0	0.00%
Prinsburg	6,400	1.61%	14,200	2.37%	0	0.00%
Raymond	2,100	3.68%	7,900	10.21%	0	0.00%
Regal	22,300	4.55%	4,700	15.21%	0	0.00%
Spicer	0	0.00%	43,600	16.00%	1,124,600	12.19%
Sunburg	400	0.27%	4,900	7.25%	0	0.00%
Willmar	18,000	1.59%	246,600	6.69%	4,500	1.59%
<b>TOTAL</b>	<b>38,338,600</b>		<b>15,640,500</b>		<b>41,902,300</b>	
<b>KITTSON</b>						
Arveson Township	153,500	4.90%	114,100	9.35%	3,100	2.61%
Cannon Township	143,100	6.63%	72,900	6.81%	16,900	3.66%
Caribou Township	138,280	4.51%	167,320	6.88%	3,600	2.35%
Clow Township	1,058,387	12.36%	1,118,713	14.19%	0	0.00%
Davis Township	723,500	11.11%	1,468,400	14.48%	0	0.00%
Deerwood Township	197,000	5.76%	247,800	9.70%	22,600	4.55%
Granville Township	773,709	9.57%	516,191	11.00%	0	0.00%
Hallock Township	1,251,300	11.25%	970,000	14.17%	0	0.00%
Hampden Township	1,156,474	12.81%	855,326	13.49%	0	0.00%
Hazelton Township	451,690	8.48%	446,310	11.94%	4,400	2.54%
Hill Township	1,129,188	13.55%	1,265,312	14.15%	0	0.00%
Jupiter Township	898,674	8.60%	320,826	11.23%	1,400	1.32%
McKinley Township	156,850	6.22%	119,450	9.03%	23,800	4.20%
Norway Township	171,662	5.53%	161,638	8.90%	20,100	5.20%
Pelan Township	229,350	6.46%	168,950	9.49%	14,000	3.67%
Percy Township	68,922	3.77%	93,478	6.81%	189,800	7.91%
Poppleton Township	331,500	6.46%	166,900	9.11%	2,100	5.72%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>KITTSON (Continued)</b>						
North Red River Township	871,500	13.50%	572,900	13.86%	0	0.00%
Richardville Township	353,988	5.73%	346,712	9.91%	6,100	6.43%
St Joseph Township	161,600	4.60%	96,600	5.41%	23,300	4.63%
St Vincent Township	1,580,550	12.27%	2,459,550	13.91%	0	0.00%
Skane Township	1,225,593	11.79%	1,232,107	14.27%	0	0.00%
Spring Brook Township	756,669	10.39%	891,931	13.63%	3,900	3.57%
Svea Township	878,940	11.66%	1,396,060	14.34%	0	0.00%
Tegner Township	1,165,620	12.51%	1,236,280	14.74%	0	0.00%
Teien Township	868,826	10.82%	1,260,774	13.98%	0	0.00%
Thompson Township	710,426	7.61%	1,025,674	13.68%	2,400	3.25%
South Red River Township	767,200	12.87%	413,700	14.12%	100	3.57%
Unorg Klondike	115,500	9.37%	283,000	11.71%	11,100	4.45%
Unorg Peatland	30,700	7.93%	123,600	9.72%	26,900	6.34%
Lake Bronson	0	0.00%	0	0.00%	0	0.00%
Donaldson	10,100	15.94%	28,700	13.00%	0	0.00%
Hallock	10,700	2.59%	2,200	9.21%	0	0.00%
Halma	2,600	3.15%	1,000	6.80%	0	0.00%
Humboldt	100	0.08%	600	4.35%	0	0.00%
Karlstad	0	0.00%	0	0.00%	0	0.00%
Kennedy	300	0.10%	5,800	16.91%	0	0.00%
Lancaster	0	0.00%	0	0.00%	0	0.00%
St Vincent	8,700	5.03%	32,500	14.39%	0	0.00%
<b>TOTAL</b>	<b>18,552,698</b>		<b>19,683,302</b>		<b>375,600</b>	
<b>KOOCHICHING</b>						
Unorg #0094	0	0.00%	0	0.00%	100	0.24%
Unorg #0095	71,200	4.16%	40,900	10.18%	275,700	14.44%
Unorg #0096	428,700	3.17%	313,600	14.51%	17,802,900	27.38%
Unorg #0097	846,500	4.16%	339,700	12.15%	1,582,800	19.10%
Unorg #0098	1,545,600	5.27%	824,200	12.35%	3,862,700	24.52%
Big Falls	0	0.00%	0	0.00%	1,400	0.60%
Intl Falls	0	0.00%	0	0.00%	0	0.00%
Littlefork	0	0.00%	0	0.00%	0	0.00%
Mizpah	0	0.00%	0	0.00%	0	0.00%
Northome	0	0.00%	0	0.00%	0	0.00%
Ranier	0	0.00%	0	0.00%	0	0.00%
<b>TOTAL</b>	<b>2,892,000</b>		<b>1,518,400</b>		<b>23,525,600</b>	
<b>LAC QUI PARLE</b>						
Agassiz Township	1,554,800	13.57%	1,142,600	14.37%	1,100	3.40%
Arena Township	1,857,300	8.95%	912,100	10.05%	0	0.00%
Augusta Township	1,143,500	8.08%	356,100	9.29%	0	0.00%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>LAC QUI PARLE (Continued)</b>						
Baxter Township	2,453,300	10.40%	1,236,400	9.94%	0	0.00%
Camp Release Township	1,831,200	8.18%	459,500	8.83%	0	0.00%
Cerro Gordo Township	2,540,200	9.88%	997,400	11.06%	0	0.00%
Freeland Township	1,942,300	11.64%	669,200	10.99%	0	0.00%
Garfield Township	1,977,000	10.60%	1,149,900	12.20%	5,200	10.63%
Hamlin Township	1,937,800	8.94%	823,900	10.52%	6,200	15.90%
Hantho Township	2,183,800	13.09%	487,500	12.55%	2,300	19.83%
Lac Qui Parle Township	2,178,100	12.46%	1,263,200	14.05%	12,700	10.83%
Lake Shore Township	3,385,300	10.11%	1,398,500	10.81%	0	0.00%
Madison Township	1,983,500	8.53%	812,900	10.21%	6,700	39.18%
Manfred Township	1,747,500	14.64%	812,900	15.77%	0	0.00%
Maxwell Township	2,188,800	8.80%	811,600	10.25%	0	0.00%
Mehurin Township	867,400	8.11%	580,700	11.24%	2,300	21.10%
Perry Township	2,574,300	11.40%	1,013,700	12.22%	0	0.00%
Providence Township	1,974,200	8.79%	823,000	10.65%	0	0.00%
Riverside Township	2,247,700	9.95%	1,133,500	10.65%	0	0.00%
Ten Mile Lake Township	2,315,600	8.75%	865,900	9.08%	12,100	47.64%
Walter Township	1,266,300	8.25%	498,400	11.31%	0	0.00%
Yellow Bank Township	1,651,900	9.90%	617,300	11.81%	17,100	35.33%
Bellingham	9,200	12.75%	7,500	16.13%	0	0.00%
Boyd	18,600	7.89%	12,700	10.52%	0	0.00%
Dawson	17,600	17.02%	42,900	13.13%	0	0.00%
Louisburg	2,800	10.52%	11,800	8.23%	2,200	6.03%
Madison	8,100	7.49%	800	8.99%	0	0.00%
Marietta	5,200	4.00%	2,300	5.56%	0	0.00%
Nassau	2,100	5.29%	2,900	34.94%	0	0.00%
<b>TOTAL</b>	<b>43,865,400</b>		<b>18,947,100</b>		<b>67,900</b>	
<b>LAKE</b>						
Beaver Bay Township	48,000	26.21%	0	0.00%	13,041,400	30.69%
Crystal Bay Township	21,900	19.11%	0	0.00%	1,633,900	16.10%
Fall Lake Township	0	0.00%	0	0.00%	40,979,600	35.48%
Silver Creek Township	282,900	24.12%	0	0.00%	19,612,200	17.97%
Stony River Township	0	0.00%	0	0.00%	6,847,900	30.84%
Unorg #2	548,300	32.82%	39,500	12.53%	11,568,600	23.05%
Lake Co Unorg	0	0.00%	0	0.00%	13,076,500	31.95%
Beaver Bay	0	0.00%	0	0.00%	2,309,900	25.40%
Two Harbors	0	0.00%	0	0.00%	46,500	1.76%
Silver Bay	0	0.00%	0	0.00%	605,000	20.06%
<b>TOTAL</b>	<b>901,100</b>		<b>39,500</b>		<b>109,721,500</b>	

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>LAKE OF THE WOODS</b>						
Angle Township	0	0.00%	0	0.00%	1,364,000	6.32%
Baudette Township	330,797	19.60%	740,403	50.22%	233,500	6.04%
Boone Township	150,300	17.69%	175,800	34.70%	169,600	23.89%
Chilgren Township	239,400	5.33%	104,200	13.53%	120,900	14.24%
Gudrid Township	657,100	21.01%	290,400	37.74%	155,200	6.95%
Keil Township	15,300	39.11%	11,600	22.75%	165,700	26.89%
Lakewood Township	217,300	5.19%	86,800	21.58%	416,300	7.03%
McDougald Township	260,675	6.99%	96,325	13.11%	211,400	16.82%
Myhre Township	97,600	6.82%	3,600	2.94%	84,000	12.18%
Potamo Township	156,863	7.30%	40,937	8.70%	169,300	15.52%
Prosper Township	91,000	12.65%	147,600	50.76%	1,159,900	10.13%
Rapid River Township	173,880	23.02%	553,920	35.38%	99,000	15.26%
Rulien Township	0	0.00%	13,800	31.72%	46,200	26.42%
Spooner Township	292,100	5.66%	278,000	19.46%	77,400	22.29%
Swiftwater Township	837,300	26.13%	373,400	34.26%	141,900	26.34%
Victory Township	29,900	21.63%	11,700	38.36%	67,000	21.05%
Wabanica Township	586,850	17.11%	559,850	35.99%	662,800	10.86%
Walhalla Township	246,600	7.38%	60,800	16.68%	81,400	11.99%
Wheeler Township	269,600	14.30%	186,600	20.30%	743,600	7.07%
Zippel Township	623,400	10.46%	43,500	17.60%	510,400	12.82%
Unorg 157-30	17,900	16.70%	0	0.00%	35,200	29.81%
Unorg 158-30	161,500	30.78%	198,800	33.98%	124,800	29.40%
Lake/Woods Co Unorg	0	0.00%	0	0.00%	175,600	24.48%
Baudette	28,400	15.66%	18,400	21.57%	0	0.00%
Williams	22,400	9.17%	6,000	4.98%	0	0.00%
Roosevelt	0	0.00%	0	0.00%	0	0.00%
<b>TOTAL</b>	<b>5,506,165</b>		<b>4,002,435</b>		<b>7,015,100</b>	
<b>LESUEUR</b>						
Cleveland Township	2,119,750	3.93%	287,350	2.69%	2,978,000	32.05%
Cordova Township	3,104,300	5.86%	193,500	2.65%	1,969,400	41.45%
Derrynane Township	20,638,750	25.72%	4,088,850	29.28%	31,200	41.71%
Elysian Township	1,336,700	3.80%	322,800	5.34%	8,132,500	20.42%
Kasota Township	768,650	1.97%	762,750	7.47%	1,673,500	16.22%
Kilkenny Township	1,299,500	3.47%	290,700	2.98%	408,500	29.67%
Lanesburgh Township	27,981,206	33.45%	7,305,894	43.59%	0	0.00%
Lexington Township	3,524,900	7.04%	266,900	3.12%	365,200	34.70%
Montgomery Township	3,474,974	6.97%	713,226	7.70%	140,600	26.97%
Ottawa Township	335,500	2.26%	162,800	3.81%	0	0.00%
Sharon Township	3,625,100	6.60%	141,800	1.42%	45,800	48.67%
Tyrone Township	18,704,480	27.46%	6,219,420	32.32%	10,400	27.81%
Washington Township	268,800	1.75%	489,000	9.55%	2,970,600	17.06%
Waterville Township	1,758,500	4.50%	454,100	7.09%	1,289,600	12.81%
Cleveland	190,100	35.72%	191,800	55.87%	0	0.00%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>LESUEUR (Continued)</b>						
Heidelberg	237,100	35.43%	136,700	40.94%	0	0.00%
Kasota	6,000	25.00%	31,900	23.88%	0	0.00%
Kilkenny	17,500	16.67%	1,300	10.66%	0	0.00%
LeCenter	55,700	39.66%	256,300	28.80%	0	0.00%
LeSueur	1,700	0.49%	135,100	10.50%	0	0.00%
Montgomery	408,600	37.87%	261,700	46.09%	0	0.00%
Waterville	208,400	27.76%	164,600	55.93%	1,854,100	22.53%
Elysian	31,900	11.73%	24,100	37.08%	737,500	10.62%
New Prague	374,700	55.06%	0	0.00%	0	0.00%
<b>TOTAL</b>	<b>90,472,810</b>		<b>22,902,590</b>		<b>22,606,900</b>	
<b>LINCOLN</b>						
Alta Vista Township	2,532,600	11.95%	920,500	15.98%	0	0.00%
Ash Lake Township	1,851,600	11.33%	1,245,900	17.20%	0	0.00%
Diamond Lake Township	1,757,800	11.19%	1,231,500	17.04%	262,500	12.52%
Drammen Township	2,393,300	14.75%	1,414,300	14.98%	0	0.00%
Hansonville Township	1,060,700	10.18%	934,600	13.22%	1,200	10.34%
Hendricks Township	2,308,900	12.15%	1,028,300	16.43%	142,500	6.32%
Hope Township	2,461,600	10.17%	819,900	16.18%	0	0.00%
Lake Benton Township	1,919,900	11.71%	1,254,400	16.89%	89,500	2.64%
Lake Stay Township	2,072,000	11.86%	997,700	14.38%	0	0.00%
Limestone Township	2,247,500	11.44%	810,200	11.80%	0	0.00%
Marble Township	1,658,600	9.59%	664,400	9.91%	0	0.00%
Marshfield Township	2,289,000	11.80%	1,257,000	17.45%	0	0.00%
Royal Township	1,996,100	10.43%	469,200	15.52%	0	0.00%
Shaokatan Township	2,284,000	13.08%	1,225,500	17.10%	81,700	4.03%
Verdi Township	2,283,800	13.69%	1,830,000	15.14%	0	0.00%
Arco	15,900	16.45%	31,300	18.96%	0	0.00%
Hendricks	28,400	5.28%	0	0.00%	700	0.43%
Ivanhoe	24,300	6.71%	18,000	20.93%	0	0.00%
Lake Benton	96,800	7.22%	38,000	14.88%	0	0.00%
Tyler	24,100	3.35%	58,300	19.15%	0	0.00%
<b>TOTAL</b>	<b>31,306,900</b>		<b>16,249,000</b>		<b>578,100</b>	
<b>LYON</b>						
Amiret Township	50,051	0.17%	37,249	0.50%	1,600	3.64%
Clifton Township	20,800	0.06%	16,300	0.10%	0	0.00%
Coon Creek Township	29,400	0.17%	18,000	0.55%	800	12.70%
Custer Township	29,100	0.12%	34,500	0.36%	0	0.00%
Eidsvold Township	175,432	0.74%	65,268	1.08%	0	0.00%
Fairview Township	9,300	0.03%	637,700	4.53%	1,700	9.14%
Grandview Township	958,150	2.65%	514,750	3.65%	0	0.00%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	<b>Farm Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Farm Non- Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Seasonal Residential Recreational Limitation</b>	<b>Percent Reduction</b>
<b>LYON (Continued)</b>						
Island Lake Township	50,620	0.26%	16,780	0.38%	0	0.00%
Lake Marshall Township	585,300	2.32%	715,200	6.87%	0	0.00%
Lucas Township	44,550	0.14%	14,450	0.11%	0	0.00%
Lynd Township	172,540	0.53%	12,760	0.15%	6,100	19.61%
Lyons Township	414,096	2.48%	456,604	4.44%	6,200	28.97%
Monroe Township	413,700	1.54%	310,900	2.28%	0	0.00%
Nordland Township	149,800	0.63%	79,700	1.02%	0	0.00%
Rock Lake Township	546,000	3.04%	350,400	4.15%	600	0.41%
Shelburne Township	101,500	0.49%	61,600	1.18%	0	0.00%
Sodus Township	57,200	0.26%	7,800	0.07%	4,600	32.17%
Stanley Township	54,700	0.18%	149,700	1.16%	0	0.00%
Vallers Township	48,600	0.14%	700	0.01%	0	0.00%
Westerheim Township	334,200	0.92%	109,400	1.81%	0	0.00%
Balaton	29,700	6.64%	57,800	15.47%	100	0.27%
Cottonwood	300	0.85%	1,400	3.06%	0	0.00%
Florence	4,400	5.15%	2,900	10.25%	0	0.00%
Garvin	2,300	1.91%	2,100	8.33%	0	0.00%
Ghent	8,500	13.41%	3,300	5.04%	0	0.00%
Lynd	0	0.00%	117,200	24.04%	0	0.00%
Marshall	0	0.00%	746,000	13.72%	0	0.00%
Minneota	9,500	1.53%	12,700	8.25%	0	0.00%
Russell	0	0.00%	2,700	3.84%	0	0.00%
Taunton	59,100	8.58%	0	0.00%	0	0.00%
Tracy	10,150	21.08%	79,950	11.44%	0	0.00%
<b>TOTAL</b>	<b>4,368,989</b>		<b>4,635,811</b>		<b>21,700</b>	
<b>McLEOD</b>						
Acoma Township	5,502,600	12.40%	1,621,200	18.76%	31,500	9.47%
Bergen Township	8,907,100	15.68%	1,899,900	22.63%	0	0.00%
Collins Township	117,000	0.31%	10,400	0.16%	20,000	1.80%
Glencoe Township	6,900	0.02%	53,900	0.46%	0	0.00%
Hale Township	7,615,200	14.51%	1,317,400	17.61%	0	0.00%
Hassan Valley Township	121,200	0.31%	96,000	1.12%	0	0.00%
Helen Township	7,741,100	14.32%	1,413,700	15.15%	0	0.00%
Hutchinson Township	6,564,100	12.79%	1,402,000	17.07%	3,000	4.60%
Lynn Township	73,600	0.19%	58,700	1.11%	0	0.00%
Penn Township	45,500	0.13%	36,700	0.41%	0	0.00%
Rich Valley Township	876,900	1.73%	8,700	0.17%	500	0.29%
Round Grove Township	35,500	0.11%	0	0.00%	0	0.00%
Sumter Township	90,400	0.29%	40,200	0.29%	0	0.00%
Winsted Township	6,959,550	12.65%	1,426,550	17.93%	0	0.00%
Biscay	0	0.00%	0	0.00%	0	0.00%
Brownton	0	0.00%	0	0.00%	0	0.00%
Glencoe	0	0.00%	11,200	4.30%	0	0.00%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	<b>Farm Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Farm Non- Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Seasonal Residential Recreational Limitation</b>	<b>Percent Reduction</b>
<b>McLEOD (Continued)</b>						
Hutchinson	31,700	4.67%	77,800	5.83%	0	0.00%
Lester Prairie	24,000	36.07%	0	0.00%	0	0.00%
Plato	20,600	6.05%	12,300	20.36%	0	0.00%
Silver Lake	3,600	20.89%	0	0.00%	0	0.00%
Stewart	0	0.00%	0	0.00%	0	0.00%
Winsted	2,300	3.91%	8,000	8.26%	0	0.00%
<b>TOTAL</b>	<b>44,738,850</b>		<b>9,494,650</b>		<b>55,000</b>	
<b>MAHNOMEN</b>						
Beaulieu Township	0	0.00%	10,800	0.68%	0	0.00%
Bejou Township	28,500	0.33%	0	0.00%	0	0.00%
Chief Township	5,700	0.06%	1,900	0.07%	19,900	28.63%
Clover Township	17,500	0.91%	2,000	0.48%	300	0.68%
Gregory Township	14,200	0.16%	1,000	0.05%	100	0.49%
Heier Township	80,400	1.20%	11,100	0.66%	3,200	2.31%
Island Lake Township	24,500	0.64%	16,500	1.37%	544,200	5.53%
LaGarde Township	37,420	0.85%	12,580	1.67%	37,700	14.27%
Lake Grove Township	170,680	1.98%	13,820	0.66%	0	0.00%
Marsh Creek Township	6,400	0.08%	100	0.00%	0	0.00%
Oakland Township	189,700	5.85%	13,200	2.30%	665,300	25.39%
Pembina Township	83,100	0.58%	6,800	0.22%	0	0.00%
Popple Grove Township	0	0.00%	200	0.01%	0	0.00%
Rosedale Township	73,200	0.70%	16,000	0.75%	0	0.00%
Little Elbow Lake Unorg	0	0.00%	0	0.00%	1,909,900	20.71%
Twin Lakes Township	5,700	7.59%	0	0.00%	895,200	23.56%
Bejou	700	1.48%	100	14.29%	0	0.00%
Mahnomen	0	0.00%	0	0.00%	0	0.00%
Waubun	4,100	1.61%	0	0.00%	0	0.00%
<b>TOTAL</b>	<b>741,800</b>		<b>106,100</b>		<b>4,075,800</b>	
<b>MARSHALL</b>						
Agdar Township	3,600	0.07%	30,500	1.89%	2,600	11.35%
Alma Township	400	0.00%	0	0.00%	0	0.00%
Augsburg Township	0	0.00%	0	0.00%	700	1.46%
Big Woods Township	0	0.00%	400	0.01%	0	0.00%
Bloomer Township	1,100	0.01%	0	0.00%	0	0.00%
Boxville Township	6,400	0.29%	0	0.00%	0	0.00%
Cedar Township	21,463	0.41%	4,437	0.34%	6,800	12.10%
Como Township	22,400	1.80%	7,300	0.48%	4,000	1.41%
Comstock Township	9,900	0.09%	800	0.02%	0	0.00%
Donnelly Township	0	0.00%	0	0.00%	0	0.00%
Eagle Point Township	1,100	0.03%	8,500	0.16%	800	9.76%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>MARSHALL (Continued)</b>						
East Park Township	2,000	0.27%	600	0.05%	6,600	1.21%
East Valley Township	4,100	0.14%	1,200	0.12%	0	0.00%
Eckvoll Township	2,000	0.07%	2,200	0.18%	0	0.00%
Espelie Township	45,420	1.74%	17,380	0.68%	11,100	6.76%
Excel Township	9,572	0.11%	15,928	0.44%	14,100	29.68%
Foldahl Township	21,680	0.38%	6,420	0.30%	0	0.00%
Fork Township	10,300	0.43%	55,800	1.12%	0	0.00%
Grand Plain Township	1,700	0.04%	11,700	0.56%	0	0.00%
Holt Township	8,400	0.14%	8,200	0.52%	7,000	7.35%
Huntly Township	8,000	0.38%	5,900	1.03%	37,300	7.53%
Lincoln Township	0	0.00%	1,700	0.08%	40,100	7.52%
Linsell Township	4,967	0.56%	6,233	1.16%	8,900	0.66%
Marsh Grove Township	2,900	0.04%	6,700	0.32%	0	0.00%
McCrea Township	0	0.00%	0	0.00%	0	0.00%
Middle River Township	0	0.00%	0	0.00%	0	0.00%
Moose River Township	4,300	0.29%	13,300	1.60%	6,300	0.78%
Moylan Township	28,850	0.48%	2,950	0.14%	11,000	6.65%
Nelson Park Township	13,104	0.35%	16,396	0.60%	5,200	3.29%
New Folden Township	2,200	0.03%	800	0.06%	1,100	0.95%
New Maine Township	12,050	0.26%	2,750	0.23%	3,100	0.98%
New Solum Township	30,800	0.39%	11,900	0.51%	5,100	4.35%
Oak Park Township	100	0.00%	0	0.00%	300	3.26%
Parker Township	0	0.00%	0	0.00%	0	0.00%
Rollis Township	3,700	0.08%	0	0.00%	2,300	1.36%
Sinnott Township	0	0.00%	0	0.00%	0	0.00%
Spruce Valley Township	6,000	0.09%	800	0.07%	6,000	2.40%
Tamarac Township	700	0.01%	200	0.00%	0	0.00%
Thief Lake Township	6,400	0.26%	3,800	0.29%	1,600	1.04%
Valley Township	10,400	0.15%	3,600	0.39%	3,000	4.78%
Vega Township	700	0.01%	0	0.00%	0	0.00%
Veldt Township	2,200	0.07%	200	0.02%	4,700	1.21%
Viking Township	2,400	0.03%	900	0.04%	0	0.00%
Wanger Township	0	0.00%	0	0.00%	0	0.00%
Warrenton Township	2,600	0.02%	0	0.00%	0	0.00%
West Valley Township	9,500	0.23%	7,000	0.33%	17,400	7.39%
Whiteford Township	13,500	0.50%	0	0.00%	0	0.00%
Wright Township	6,600	0.16%	7,500	0.29%	2,300	1.77%
Alvarado	0	0.00%	0	0.00%	0	0.00%
Argyle	0	0.00%	0	0.00%	0	0.00%
Grygla	0	0.00%	0	0.00%	0	0.00%
Holt	0	0.00%	0	0.00%	0	0.00%
Middle River	0	0.00%	0	0.00%	0	0.00%
Newfolden	0	0.00%	0	0.00%	0	0.00%
Oslo	0	0.00%	0	0.00%	0	0.00%
Stephen	0	0.00%	0	0.00%	0	0.00%
Strandquist	0	0.00%	0	0.00%	0	0.00%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	<b>Farm Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Farm Non- Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Seasonal Residential Recreational Limitation</b>	<b>Percent Reduction</b>
<b>MARSHALL (Continued)</b>						
Viking	100	0.07%	0	0.00%	0	0.00%
Warren	1,500	0.85%	0	0.00%	0	0.00%
<b>TOTAL</b>	<b>345,106</b>		<b>263,994</b>		<b>209,400</b>	
<b>MARTIN</b>						
Cedar Township	11,400	0.04%	0	0.00%	0	0.00%
Center Creek Township	12,400	0.05%	900	0.00%	0	0.00%
East Chain Township	33,500	0.11%	0	0.00%	0	0.00%
Elm Creek Township	271,100	0.97%	14,300	0.08%	0	0.00%
Fairmont Township	17,400	0.10%	24,000	0.22%	0	0.00%
Fox Lake Township	67,300	0.19%	47,100	0.40%	560,600	40.67%
Fraser Township	5,500	0.01%	200	0.00%	0	0.00%
Galena Township	50,050	0.13%	3,550	0.03%	0	0.00%
Jay Township	60,400	0.19%	0	0.00%	0	0.00%
Lake Belt Township	77,300	0.24%	4,100	0.02%	0	0.00%
Lake Fremont Township	1,500	0.00%	0	0.00%	0	0.00%
Manyaska Township	62,800	0.18%	102,400	0.68%	141,900	27.01%
Nashville Township	69,300	0.19%	0	0.00%	0	0.00%
Pleasant Prairie Township	21,600	0.06%	3,200	0.02%	0	0.00%
Rolling Green Township	115,400	0.35%	11,000	0.05%	0	0.00%
Rutland Township	176,550	0.41%	30,050	0.19%	0	0.00%
Silver Lake Township	75,500	0.23%	93,900	0.51%	13,100	9.28%
Tenhassen Township	47,700	0.15%	2,900	0.02%	0	0.00%
Waverly Township	0	0.00%	0	0.00%	0	0.00%
Westford Township	162,500	0.44%	9,200	0.05%	0	0.00%
Ceylon	0	0.00%	0	0.00%	0	0.00%
Dunnell	0	0.00%	0	0.00%	0	0.00%
Fairmont	11,600	0.22%	600	0.01%	46,500	6.49%
Granada	2,900	0.75%	0	0.00%	0	0.00%
Northrop	0	0.00%	0	0.00%	0	0.00%
Sherburn	0	0.00%	100	0.08%	0	0.00%
Truman	400	0.03%	0	0.00%	0	0.00%
Welcome	1,900	0.51%	0	0.00%	0	0.00%
Trimont	0	0.00%	0	0.00%	0	0.00%
Ormsby	8,100	6.04%	0	0.00%	0	0.00%
<b>TOTAL</b>	<b>1,364,100</b>		<b>347,500</b>		<b>762,100</b>	
<b>MEEKER</b>						
Acton Township	192,800	0.85%	32,500	0.34%	574,800	21.31%
Cedar Mills Township	311,500	0.77%	53,300	0.57%	84,600	35.06%
Collinwood Township	1,033,000	3.10%	137,900	1.74%	1,188,300	9.24%
Cosmos Township	2,300	0.01%	6,000	0.04%	0	0.00%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>MEEKER (Continued)</b>						
Danielson Township	213,200	0.66%	24,600	0.33%	50,800	32.44%
Darwin Township	1,949,500	7.60%	505,500	6.15%	1,451,300	15.09%
Dassel Township	2,657,100	8.17%	837,400	11.12%	2,783,700	19.50%
Ellsworth Township	1,245,900	4.64%	612,500	7.91%	2,597,800	13.58%
Forest City Township	887,100	2.92%	239,700	2.61%	475,200	25.77%
Forest Prairie Township	2,981,600	8.76%	755,200	12.16%	2,591,900	36.90%
Greenleaf Township	1,188,600	3.75%	166,700	1.64%	1,736,100	7.40%
Harvey Township	263,700	0.96%	148,500	2.09%	66,900	32.09%
Kingston Township	7,985,300	15.60%	2,232,800	17.05%	2,617,300	13.04%
Litchfield Township	299,500	1.26%	180,700	2.20%	1,048,500	23.19%
Manannah Township	2,315,200	7.87%	750,800	9.55%	338,800	35.99%
Swede Grove Township	134,500	0.58%	25,600	0.20%	0	0.00%
Union Grove Township	1,031,900	3.74%	502,400	6.04%	870,600	9.27%
Cedar Mills	1,300	0.61%	200	20.00%	0	0.00%
Cosmos	6,900	2.03%	4,300	0.93%	0	0.00%
Darwin	26,800	2.07%	22,600	3.34%	8,600	28.10%
Dassel	25,000	5.93%	0	0.00%	700	43.75%
Grove City	4,100	27.09%	4,900	27.53%	0	0.00%
Litchfield	0	0.00%	59,400	16.28%	39,700	19.47%
Watkins	18,900	11.76%	1,800	36.00%	0	0.00%
Kingston	38,500	13.84%	14,900	16.11%	0	0.00%
Eden Valley	6,000	14.47%	11,800	7.61%	0	0.00%
<b>TOTAL</b>	<b>24,820,200</b>		<b>7,332,000</b>		<b>18,525,600</b>	
<b>MILLE LACS</b>						
Bogus Brook Township	4,012,700	12.07%	1,041,400	20.69%	248,800	36.28%
Borgholm Township	2,974,800	10.53%	243,300	17.39%	319,400	26.42%
Bradbury Township	775,600	23.41%	201,700	34.47%	3,188,100	38.68%
Dailey Township	1,186,700	23.37%	250,700	28.28%	1,880,800	30.46%
East Side Township	930,900	27.41%	105,100	25.10%	17,271,500	26.30%
Greenbush Township	2,833,600	9.38%	598,400	14.35%	57,000	32.02%
Hayland Township	1,888,100	16.11%	265,000	24.85%	1,414,400	28.89%
Isle Harbor Township	1,517,500	20.27%	444,700	31.51%	3,312,100	25.81%
Kathio Township	698,800	23.14%	118,700	33.45%	7,486,000	20.78%
Lewis Township	408,800	22.17%	84,700	28.69%	1,308,100	33.04%
Milaca Township	3,476,100	13.88%	612,100	18.07%	542,300	36.12%
Milo Township	4,495,900	13.71%	951,100	26.33%	184,000	35.40%
Mudgett Township	743,000	23.28%	101,200	34.49%	743,400	35.50%
Onamia Township	1,124,600	21.39%	295,900	31.49%	1,541,900	34.06%
Page Township	1,876,800	13.83%	336,700	21.26%	1,604,500	28.27%
Princeton Township	4,092,700	13.99%	1,113,600	23.66%	223,100	37.74%
South Harbor Township	896,700	21.35%	412,500	33.19%	12,187,400	14.75%
Bock	12,000	35.48%	0	0.00%	0	0.00%
Foreston	138,600	13.30%	21,300	19.12%	0	0.00%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>MILLE LACS (Continued)</b>						
Isle	46,300	35.01%	0	0.00%	2,380,100	20.58%
Milaca	42,700	6.60%	13,200	18.97%	12,400	29.67%
Onamia	0	0.00%	0	0.00%	19,500	9.83%
Pease	6,500	29.12%	23,600	30.97%	0	0.00%
Wahkon	21,600	35.80%	12,900	24.90%	3,329,800	30.34%
Princeton	50,900	22.72%	48,900	35.51%	0	0.00%
<b>TOTAL</b>	<b>34,251,900</b>		<b>7,296,700</b>		<b>59,254,600</b>	
<b>MORRISON</b>						
Agram Township	1,757,400	14.66%	536,800	31.47%	921,900	17.26%
Belle Prairie Township	5,949,600	17.13%	911,600	27.53%	379,000	36.31%
Bellevue Township	5,816,300	16.23%	1,649,600	27.69%	258,500	14.99%
Buckman Township	5,786,900	12.80%	962,700	25.75%	278,000	36.05%
Buh Township	4,218,000	12.43%	218,000	22.02%	133,000	21.72%
Culdrum Township	3,803,250	12.86%	436,050	17.51%	457,300	37.60%
Cushing Township	6,449,540	24.29%	2,040,460	38.25%	4,473,300	28.27%
Darling Township	5,667,292	20.61%	812,708	33.63%	541,100	24.16%
Elmdale Township	4,120,650	10.15%	1,137,750	32.55%	2,393,600	26.17%
Granite Township	4,259,768	13.36%	292,132	27.32%	125,900	30.03%
Green Prairie Township	1,427,400	15.17%	572,700	36.62%	307,700	16.64%
Hillman Township	2,936,550	20.01%	750,950	35.24%	313,000	24.71%
Lakin Township	3,950,861	16.76%	1,087,939	32.02%	1,373,500	34.95%
Leigh Township	2,325,300	21.27%	1,596,500	34.64%	1,039,400	30.99%
Little Falls Township	4,191,550	16.96%	1,057,450	37.31%	297,700	37.56%
Morrill Township	3,107,050	11.06%	553,650	26.73%	213,000	31.73%
Motley Township	1,508,600	20.76%	587,500	40.34%	649,000	21.64%
Mt Morris Township	1,380,150	20.58%	1,758,650	31.66%	569,700	28.56%
Parker Township	4,882,000	18.63%	1,291,900	33.46%	380,800	34.56%
Pierz Township	2,416,550	9.41%	500,050	21.13%	88,500	34.06%
Pike Creek Township	3,754,500	11.25%	561,200	24.54%	146,900	41.25%
Platte Township	4,443,000	19.21%	851,700	31.98%	545,200	35.57%
Pulaski Township	4,365,711	22.63%	669,289	34.35%	7,185,900	32.34%
Richardson Township	4,931,450	25.72%	1,217,450	32.91%	10,724,400	29.11%
Ripley Township	7,789,771	22.45%	2,194,229	35.16%	957,500	34.40%
Rosing Township	349,500	29.83%	180,000	38.71%	1,749,800	28.14%
Scandia Valley Township	7,068,250	35.63%	6,462,250	71.75%	55,897,300	28.79%
Swan River Township	4,891,500	12.61%	330,400	18.21%	88,900	19.52%
Swanville Township	4,542,391	13.31%	923,009	21.91%	127,700	36.18%
Two Rivers Township	4,275,381	13.34%	567,519	30.06%	180,500	23.38%
Bowlus	160,400	13.32%	0	0.00%	0	0.00%
Buckman	97,100	10.20%	11,900	18.17%	0	0.00%
Elmdale	386,000	10.03%	16,400	33.40%	15,400	33.70%
Flensburg	859,600	12.35%	33,200	8.40%	3,400	25.37%
Genola	0	0.00%	15,200	14.42%	0	0.00%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>MORRISON (Continued)</b>						
Harding	426,200	19.29%	57,000	21.08%	4,300	11.68%
Hillman	64,700	12.40%	11,200	25.06%	16,100	33.26%
Lastrup	53,700	9.62%	0	0.00%	0	0.00%
Little Falls	90,500	17.77%	12,200	28.50%	2,600	2.48%
Pierz	45,200	8.61%	4,100	2.03%	0	0.00%
Randall	170,000	13.57%	26,200	62.53%	8,400	42.00%
Royalton	39,100	18.69%	77,600	27.47%	0	0.00%
Sobieski	457,500	12.11%	91,000	27.04%	0	0.00%
Swanville	6,500	31.71%	0	0.00%	0	0.00%
Upsala	133,200	3.78%	49,400	25.60%	6,200	41.89%
Motley	0	0.00%	0	0.00%	60,200	22.97%
<b>TOTAL</b>	125,355,865		33,117,535		92,914,600	
<b>MOWER</b>						
Adams Township	2,252,700	4.82%	40,700	0.39%	0	0.00%
Austin Township	21,600	0.08%	12,700	0.14%	0	0.00%
Bennington Township	19,800	0.06%	0	0.00%	0	0.00%
Clayton Township	81,800	0.20%	400	0.00%	0	0.00%
Dexter Township	24,400	0.07%	21,000	0.11%	0	0.00%
Frankford Township	31,800	0.11%	17,600	0.12%	0	0.00%
Grand Meadow Township	82,500	0.20%	0	0.00%	0	0.00%
Lansing Township	646,500	1.70%	228,400	2.50%	0	0.00%
LeRoy Township	326,200	0.86%	19,500	0.16%	0	0.00%
Lodi Township	138,500	0.29%	20,500	0.23%	0	0.00%
Lyle Township	65,800	0.19%	54,400	0.44%	0	0.00%
Marshall Township	51,200	0.12%	17,200	0.11%	0	0.00%
Nevada Township	71,900	0.16%	30,300	0.40%	0	0.00%
Pleasant Valley Township	21,200	0.07%	0	0.00%	0	0.00%
Racine Township	45,900	0.12%	31,400	0.23%	0	0.00%
Red Rock Township	137,900	0.32%	9,100	0.08%	0	0.00%
Sargeant Township	64,800	0.20%	3,000	0.01%	0	0.00%
Udolpho Township	401,100	0.89%	24,200	0.22%	0	0.00%
Waltham Township	54,100	0.11%	800	0.01%	0	0.00%
Windom Township	15,100	0.04%	500	0.01%	0	0.00%
Adams	1,600	0.23%	1,000	10.00%	0	0.00%
Austin	54,400	9.15%	22,300	1.73%	0	0.00%
Brownsdale	47,900	20.29%	2,100	4.95%	0	0.00%
Dexter	7,800	0.75%	0	0.00%	0	0.00%
Elkton	39,100	2.20%	200	0.15%	0	0.00%
Grand Meadow	0	0.00%	0	0.00%	0	0.00%
LeRoy	0	0.00%	0	0.00%	0	0.00%
Lyle	200	0.04%	100	0.61%	0	0.00%
Rose Creek	0	0.00%	0	0.00%	0	0.00%
Sargeant	0	0.00%	0	0.00%	0	0.00%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>MOWER (Continued)</b>						
Taopi	400	0.07%	0	0.00%	0	0.00%
Waltham	0	0.00%	0	0.00%	0	0.00%
Mapleview	0	0.00%	0	0.00%	0	0.00%
Racine	0	0.00%	100	0.12%	0	0.00%
<b>TOTAL</b>	<b>4,706,200</b>		<b>557,500</b>		<b>0</b>	
<b>MURRAY</b>						
Belfast Township	600	0.00%	0	0.00%	0	0.00%
Bondin Township	3,300	0.01%	0	0.00%	0	0.00%
Cameron Township	4,300	0.02%	0	0.00%	0	0.00%
Chanarambie Township	10,500	0.05%	4,100	0.06%	0	0.00%
Des Moines River Townsh	0	0.00%	1,100	0.01%	0	0.00%
Dovray Township	9,500	0.04%	7,400	0.06%	0	0.00%
Ellsborough Township	5,900	0.04%	1,300	0.01%	0	0.00%
Fenton Township	8,300	0.03%	1,800	0.02%	0	0.00%
Holly Township	10,200	0.04%	400	0.00%	0	0.00%
Iona Township	1,400	0.01%	0	0.00%	0	0.00%
Lake Sarah Township	11,900	0.06%	15,300	0.17%	1,022,800	5.75%
Leeds Township	36,800	0.16%	9,300	0.08%	0	0.00%
Lime Lake Township	27,900	0.11%	300	0.00%	27,100	25.69%
Lowville Township	2,066	0.01%	2,934	0.02%	0	0.00%
Mason Township	15,300	0.06%	16,100	0.17%	1,250,700	9.83%
Moulton Township	24,200	0.11%	9,900	0.12%	0	0.00%
Murray Township	22,450	0.11%	16,850	0.15%	812,800	17.35%
Shetek Township	69,400	0.28%	15,000	0.37%	2,228,400	16.45%
Skandia Township	0	0.00%	500	0.00%	0	0.00%
Slayton Township	2,300	0.01%	4,000	0.03%	0	0.00%
Avoca	32,100	7.23%	0	0.00%	12,300	3.51%
Chandler	3,500	0.94%	1,100	2.06%	0	0.00%
Currie	0	0.00%	300	0.49%	0	0.00%
Dovray	0	0.00%	0	0.00%	0	0.00%
Fulda	6,800	0.80%	10,400	4.24%	8,300	10.96%
Hadley	0	0.00%	0	0.00%	0	0.00%
Iona	0	0.00%	0	0.00%	0	0.00%
Lake Wilson	0	0.00%	0	0.00%	0	0.00%
Slayton	0	0.00%	12,900	4.93%	0	0.00%
<b>TOTAL</b>	<b>308,716</b>		<b>130,984</b>		<b>5,362,400</b>	
<b>NICOLLET</b>						
Belgrade Township	10,956,000	20.55%	6,297,800	33.93%	0	0.00%
Bernadotte Township	10,900	0.02%	0	0.00%	0	0.00%
Brighton Township	600	0.00%	0	0.00%	200	0.02%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>NICOLLET (Continued)</b>						
Courtland Township	534,690	1.14%	76,010	0.71%	3,600	1.13%
Granby Township	11,600	0.03%	12,400	0.21%	0	0.00%
Lafayette Township	462,100	0.62%	18,900	0.14%	0	0.00%
Lake Prairie Township	1,513,700	2.07%	89,400	0.42%	0	0.00%
New Sweden Township	1,900	0.00%	0	0.00%	0	0.00%
Nicollet Township	1,255,377	2.64%	261,623	4.59%	0	0.00%
Oshawa Township	478,300	1.24%	766,000	5.41%	0	0.00%
Ridgely Township	110,320	0.59%	32,380	0.92%	0	0.00%
Traverse Township	1,445,300	4.67%	1,585,100	15.27%	0	0.00%
West Newton Township	282,900	0.51%	76,900	0.81%	2,100	2.62%
Courtland	49,400	2.48%	11,900	1.06%	0	0.00%
Lafayette	100	0.01%	0	0.00%	0	0.00%
Nicollet	889,200	67.27%	175,700	50.26%	0	0.00%
North Mankato	609,600	67.62%	976,400	30.08%	0	0.00%
St Peter	85,200	44.50%	159,200	22.19%	0	0.00%
Mankato	0	0.00%	300	0.81%	0	0.00%
<b>TOTAL</b>	<b>18,697,187</b>		<b>10,540,013</b>		<b>5,900</b>	
<b>NOBLES</b>						
Bigelow Township	41,700	0.14%	12,200	0.10%	0	0.00%
Bloom Township	11,200	0.04%	0	0.00%	0	0.00%
Dewald Township	23,100	0.08%	1,100	0.01%	0	0.00%
Elk Township	56,100	0.18%	0	0.00%	0	0.00%
Graham Lakes Township	4,400	0.01%	0	0.00%	200	0.42%
Grand Prairie Township	2,600	0.01%	19,000	0.13%	0	0.00%
Hersey Township	0	0.00%	0	0.00%	0	0.00%
Indian Lake Township	1,700	0.01%	3,000	0.02%	2,600	3.06%
Larkin Township	116,600	0.47%	0	0.00%	0	0.00%
Leota Township	266,000	1.02%	1,800	0.01%	0	0.00%
Lismore Township	49,300	0.21%	0	0.00%	0	0.00%
Little Rock Township	29,100	0.10%	0	0.00%	0	0.00%
Lorain Township	56,100	0.19%	100	0.00%	0	0.00%
Olney Township	3,600	0.01%	100	0.00%	0	0.00%
Ransom Township	16,800	0.06%	26,600	0.19%	0	0.00%
Seward Township	4,200	0.01%	0	0.00%	0	0.00%
Summit Lake Township	6,900	0.03%	0	0.00%	0	0.00%
Westside Township	25,800	0.10%	100	0.00%	0	0.00%
Wilmon Township	16,200	0.07%	8,600	0.06%	0	0.00%
Worthington Township	152,400	0.68%	0	0.00%	0	0.00%
Adrian	0	0.00%	0	0.00%	0	0.00%
Bigelow	0	0.00%	0	0.00%	0	0.00%
Brewster	500	0.04%	5,200	1.60%	0	0.00%
Dundee	200	0.09%	0	0.00%	0	0.00%
Ellsworth	0	0.00%	0	0.00%	0	0.00%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>NOBLES (Continued)</b>						
Kinbrae	0	0.00%	0	0.00%	0	0.00%
Lismore	0	0.00%	0	0.00%	0	0.00%
Round Lake	1,400	0.36%	0	0.00%	0	0.00%
Rushmore	0	0.00%	0	0.00%	0	0.00%
Wilmont	900	0.33%	0	0.00%	0	0.00%
Worthington	10,000	1.43%	69,400	5.52%	0	0.00%
<b>TOTAL</b>	896,800		147,200		2,800	
<b>NORMAN</b>						
Anthony Township	0	0.00%	0	0.00%	0	0.00%
Bear Park Township	122,100	1.19%	8,400	0.29%	0	0.00%
Flom Township	136,000	1.34%	0	0.00%	0	0.00%
Fossum Township	89,600	1.26%	1,300	0.06%	0	0.00%
Good Hope Township	0	0.00%	0	0.00%	0	0.00%
Green Meadow Township	0	0.00%	0	0.00%	0	0.00%
Halstad Township	5,800	0.04%	0	0.00%	0	0.00%
Hegne Township	300	0.00%	0	0.00%	0	0.00%
Hendrum Township	12,500	0.08%	1,600	0.02%	0	0.00%
Home Lake Township	115,700	1.62%	0	0.00%	0	0.00%
Lake Ida Township	4,900	0.07%	0	0.00%	0	0.00%
Lee Township	0	0.00%	0	0.00%	0	0.00%
Lockhart Township	0	0.00%	0	0.00%	0	0.00%
Mary Township	0	0.00%	0	0.00%	0	0.00%
McDonaldsville Township	49,100	0.35%	100	0.00%	0	0.00%
Pleasant View Township	25,500	0.20%	0	0.00%	0	0.00%
Rockwell Township	0	0.00%	0	0.00%	0	0.00%
Shelly Township	0	0.00%	2,400	0.03%	0	0.00%
Spring Creek Township	2,900	0.06%	0	0.00%	0	0.00%
Strand Township	175,400	2.65%	300	0.02%	0	0.00%
Sundal Township	108,700	1.94%	0	0.00%	0	0.00%
Waukon Township	55,200	0.47%	0	0.00%	0	0.00%
Wild Rice Township	157,300	2.12%	0	0.00%	0	0.00%
Winchester Township	6,500	0.07%	0	0.00%	0	0.00%
Ada	1,200	1.78%	0	0.00%	0	0.00%
Borup	0	0.00%	0	0.00%	0	0.00%
Gary	0	0.00%	0	0.00%	0	0.00%
Halstad	0	0.00%	0	0.00%	0	0.00%
Hendrum	0	0.00%	0	0.00%	0	0.00%
Perley	0	0.00%	0	0.00%	0	0.00%
Shelly	0	0.00%	0	0.00%	0	0.00%
Twin Valley	0	0.00%	0	0.00%	0	0.00%
<b>TOTAL</b>	1,068,700		14,100		0	

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>OLMSTED</b>						
Cascade Township	30,776,700	67.63%	23,087,500	76.34%	0	0.00%
Dover Township	5,422,550	9.97%	1,251,850	14.75%	0	0.00%
Elmira Township	5,006,600	10.84%	1,551,700	17.55%	0	0.00%
Eyota Township	5,720,800	11.04%	1,385,600	16.60%	0	0.00%
Farmington Township	6,474,850	10.16%	1,376,550	14.58%	0	0.00%
High Forest Township	8,020,000	12.37%	2,486,000	17.38%	0	0.00%
Haverhill Township	14,918,250	22.96%	9,331,650	54.74%	0	0.00%
Kalmar Township	19,934,500	26.13%	8,894,400	48.91%	0	0.00%
Marion Township	14,105,200	31.45%	8,703,100	52.43%	0	0.00%
New Haven Township	6,811,600	10.24%	1,684,600	22.69%	0	0.00%
Orion Township	6,331,500	12.92%	1,997,300	19.57%	0	0.00%
Oronoco Township	4,697,950	8.63%	2,118,950	23.58%	94,400	5.68%
Pleasant Grove Township	7,397,258	13.22%	2,115,842	19.84%	0	0.00%
Quincy Township	5,451,400	11.18%	1,879,600	18.16%	0	0.00%
Rochester Township	38,669,700	64.79%	24,130,100	73.67%	0	0.00%
Rock Dell Township	5,955,600	10.69%	2,382,600	19.17%	0	0.00%
Salem Township	6,228,850	10.11%	2,107,650	19.31%	0	0.00%
Viola Township	5,883,400	10.59%	2,030,500	16.29%	0	0.00%
Byron	4,700	14.53%	150,700	50.45%	0	0.00%
Dover	116,200	13.26%	28,700	29.50%	0	0.00%
Eyota	221,000	15.18%	37,200	18.24%	0	0.00%
Rochester	7,972,300	65.92%	28,856,900	69.43%	0	0.00%
Stewartville	95,200	13.98%	49,700	28.03%	0	0.00%
Oronoco	183,400	15.63%	58,900	40.45%	0	0.00%
Chatfield	44,900	44.17%	6,100	8.50%	0	0.00%
Pine Island	65,200	44.79%	6,700	14.73%	0	0.00%
<b>TOTAL</b>	<b>206,509,608</b>		<b>127,710,392</b>		<b>94,400</b>	

**OTTERTAIL**

Aastad Township	19,800	0.10%	5,600	0.12%	13,900	17.59%
Amor Township	567,790	7.95%	642,210	15.41%	22,985,400	27.09%
Aurdal Township	2,870,050	12.56%	430,250	14.22%	1,330,000	34.91%
Blowers Township	1,120,610	7.72%	556,190	20.08%	151,000	21.98%
Bluffton Township	859,800	4.70%	199,000	16.95%	14,300	7.85%
Buse Township	453,500	2.99%	284,600	4.96%	233,300	17.12%
Butler Township	1,140,660	7.48%	881,540	26.28%	89,800	13.06%
Candor Township	3,705,047	25.84%	1,601,653	39.59%	4,842,400	24.28%
Carlisle Township	23,400	0.11%	0	0.00%	0	0.00%
Clitherall Township	3,398,129	22.43%	1,227,271	24.17%	10,580,200	21.10%
Compton Township	588,400	2.73%	163,400	2.81%	4,600	15.44%
Corliss Township	2,608,389	12.69%	713,211	20.74%	2,544,300	18.59%
Dane Prairie Township	660,900	3.67%	97,600	3.01%	3,388,400	24.19%
Dead Lake Township	4,020,351	25.99%	3,709,749	55.20%	11,575,100	31.60%
Deer Creek Township	1,485,300	9.31%	715,500	21.27%	15,800	10.85%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>OTTERTAIL (Continued)</b>						
Dora Township	5,217,800	28.23%	985,000	30.49%	16,012,900	25.61%
Dunn Township	2,651,615	22.62%	1,236,485	34.35%	53,231,400	21.24%
Eagle Lake Township	1,131,165	8.03%	772,735	15.04%	9,176,000	27.37%
Eastern Township	436,600	3.44%	763,200	21.67%	121,200	18.55%
Edna Township	2,994,645	17.16%	963,955	25.62%	13,686,400	20.26%
Effington Township	1,841,750	9.64%	700,250	19.35%	114,300	11.05%
Elizabeth Township	1,561,922	9.22%	1,502,778	32.98%	3,942,200	21.36%
Elmo Township	1,474,150	9.25%	1,010,850	21.25%	98,900	14.85%
Erhards Grove Township	1,151,553	6.36%	497,047	17.06%	116,600	24.50%
Everts Township	4,179,900	31.88%	1,155,500	37.21%	22,426,700	22.19%
Fergus Falls Township	61,100	0.42%	100,600	2.85%	14,600	46.79%
Folden Township	2,114,340	13.13%	1,367,460	28.60%	192,600	16.04%
Friberg Township	5,278,500	22.20%	1,154,600	33.96%	3,051,000	26.98%
Girard Township	1,603,195	14.56%	1,474,905	28.53%	20,039,000	21.39%
Gorman Township	1,634,508	9.87%	408,792	14.43%	2,447,500	19.22%
Henning Township	2,408,223	12.47%	964,677	26.96%	891,600	26.11%
Hobart Township	5,354,959	28.03%	3,197,641	46.02%	9,338,400	20.23%
Homestead Township	844,675	4.79%	243,025	12.60%	116,200	21.34%
Inman Township	1,850,450	12.60%	815,250	23.40%	67,800	17.44%
Leaf Lake Township	1,427,695	8.64%	1,103,705	24.39%	4,699,300	21.60%
Leaf Mountain Township	2,186,976	14.05%	1,949,324	33.39%	751,300	15.47%
Lida Township	2,413,250	22.41%	1,815,750	43.85%	21,399,300	23.34%
Maine Township	4,363,950	25.27%	1,742,050	27.04%	5,737,000	13.08%
Maplewood Township	1,968,625	19.06%	1,310,275	39.15%	1,447,500	25.70%
Newton Township	1,147,651	5.20%	312,649	11.38%	54,500	12.31%
Nidaros Township	988,750	8.32%	2,004,950	28.52%	5,813,100	24.80%
Norwegian Grove Townsh	1,327,085	7.22%	1,375,815	34.81%	588,300	37.46%
Oak Valley Township	1,418,106	8.36%	697,094	23.58%	49,400	12.68%
Orwell Township	56,940	0.40%	1,260	0.02%	22,500	40.32%
Oscar Township	66,750	0.38%	13,350	0.31%	22,500	22.61%
Ottertail Township	1,149,035	16.13%	1,472,865	28.09%	20,766,200	25.31%
Otto Township	3,130,220	17.48%	476,680	14.97%	3,250,500	24.12%
Paddock Township	1,338,300	8.77%	898,900	19.43%	40,600	14.37%
Parkers Prairie Township	1,288,850	7.88%	1,127,250	23.51%	443,900	35.67%
Pelican Township	640,543	3.70%	312,557	8.49%	389,000	9.70%
Perham Township	561,000	4.14%	541,500	9.65%	1,527,800	21.57%
Pine Lake Township	1,538,570	10.23%	491,530	11.39%	7,974,200	28.30%
Rush Lake Township	1,620,725	13.42%	1,233,775	37.45%	9,701,900	21.98%
St Olaf Township	3,523,000	17.84%	2,314,400	32.78%	1,304,600	24.52%
Scambler Township	1,436,540	14.33%	2,444,460	28.74%	12,756,500	22.25%
Star Lake Township	1,565,678	14.65%	3,070,522	55.40%	10,764,300	29.28%
Sverdrup Township	7,813,900	30.54%	2,578,500	44.79%	5,435,700	24.42%
Tordenskjold Township	2,825,650	14.65%	2,341,050	39.76%	7,688,800	31.86%
Trondhjem Township	668,200	3.44%	1,900	0.04%	0	0.00%
Tumuli Township	3,836,945	21.05%	1,574,355	30.43%	3,368,800	31.85%
Western Township	119,200	0.95%	26,500	0.27%	10,100	5.34%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>OTTERTAIL (Continued)</b>						
Woodside Township	1,348,903	10.44%	589,397	17.75%	107,000	17.14%
Battle Lake	16,000	6.20%	21,700	38.07%	1,709,200	17.74%
Bluffton	84,300	4.38%	3,900	12.34%	0	0.00%
Clitherall	1,500	12.84%	400	21.05%	11,700	9.27%
Dalton	100	0.37%	1,400	1.34%	0	0.00%
Deer Creek	40,500	1.78%	23,600	21.20%	0	0.00%
Dent	0	0.00%	2,600	5.34%	0	0.00%
Elizabeth	700	16.85%	0	0.00%	0	0.00%
Erhard	0	0.00%	11,600	13.27%	0	0.00%
Fergus Falls	649,200	26.05%	589,500	52.79%	1,200	1.71%
Henning	20,900	1.72%	15,800	6.49%	3,000	5.46%
New York Mills	0	0.00%	7,500	11.13%	0	0.00%
Ottertail	782,900	37.12%	762,000	50.24%	6,281,800	25.99%
Parkers Prairie	0	0.00%	1,200	0.10%	0	0.00%
Pelican Rapids	10,700	1.87%	0	0.00%	0	0.00%
Perham	9,000	23.97%	700	1.11%	11,600	10.18%
Richville	27,000	3.48%	0	0.00%	0	0.00%
Underwood	17,600	7.45%	0	0.00%	30,400	18.38%
Vergas	797,100	46.45%	18,500	32.80%	253,300	16.24%
Vining	15,550	1.88%	3,850	7.93%	300	23.08%
Urbank	14,200	2.79%	0	0.00%	0	0.00%
Rothsay	0	0.00%	0	0.00%	0	0.00%
Wadena	0	0.00%	0	0.00%	0	0.00%
<b>TOTAL</b>	<b>121,571,463</b>		<b>65,829,137</b>		<b>347,270,900</b>	
<b>PENNINGTON</b>						
Black River Township	4,700	0.10%	4,600	0.26%	1,700	9.39%
Bray Township	4,900	0.10%	7,500	0.23%	0	0.00%
Clover Leaf Township	1,200	0.03%	4,000	0.19%	0	0.00%
Deer Park Township	112,954	2.44%	54,146	5.74%	0	0.00%
Goodridge Township	112,450	2.49%	93,450	5.56%	0	0.00%
Hickory Township	211,900	5.29%	135,300	9.19%	5,200	5.63%
Highlanding Township	171,250	2.44%	91,950	4.75%	0	0.00%
Kratka Township	400	0.01%	9,200	0.31%	2,700	3.43%
Mayfield Township	121,724	3.98%	115,376	6.36%	0	0.00%
Norden Township	9,900	0.15%	7,200	0.78%	4,600	15.13%
North Township	3,500	0.05%	3,800	0.19%	0	0.00%
Numedal Township	0	0.00%	700	0.02%	12,000	27.40%
Polk Centre Township	3,400	0.09%	8,300	0.62%	1,000	4.69%
Reiner Township	104,980	2.20%	96,120	5.04%	0	0.00%
River Falls Township	5,600	0.13%	500	0.03%	0	0.00%
Rocksbury Township	9,800	0.08%	46,700	2.15%	0	0.00%
Sanders Township	12,900	0.18%	12,200	0.53%	4,000	14.55%
Silverton Township	27,900	0.41%	1,000	0.05%	0	0.00%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>PENNINGTON (Continued)</b>						
Smiley Township	15,300	0.17%	5,000	0.25%	400	4.26%
Star Township	216,600	3.35%	78,100	6.90%	400	1.83%
Wyandotte Township	8,600	0.20%	4,600	0.30%	0	0.00%
Goodridge	0	0.00%	0	0.00%	0	0.00%
St Hilaire	0	0.00%	0	0.00%	0	0.00%
Thief River Falls	4,400	30.56%	9,200	8.02%	0	0.00%
<b>TOTAL</b>	1,164,358		788,942		32,000	
<b>PINE</b>						
Arlone Township	5,716,368	32.65%	1,381,532	41.58%	1,927,400	29.15%
Arna Township	646,900	27.26%	560,900	40.52%	5,581,000	35.49%
Barry Township	6,849,500	37.82%	1,318,000	48.30%	3,128,400	34.23%
Birch Creek Township	5,157,881	34.71%	1,616,119	41.50%	2,548,300	39.78%
Bremen Township	3,705,241	39.26%	1,235,259	42.65%	5,051,200	35.79%
Brook Park Township	5,231,650	30.67%	733,650	38.83%	2,251,400	37.44%
Bruno Township	2,170,900	35.19%	634,600	40.40%	4,006,400	38.21%
Chengwatana Township	6,536,700	29.25%	1,529,800	42.01%	5,585,000	24.30%
Clover Township	7,147,950	39.43%	860,350	42.99%	3,713,500	16.89%
Crosby Township	2,513,850	33.16%	225,350	42.31%	1,082,400	31.68%
Danforth Township	2,066,000	46.85%	1,640,300	46.81%	4,096,500	38.49%
Dell Grove Township	8,385,934	31.97%	2,389,266	44.54%	5,939,600	32.57%
Finlayson Township	5,031,500	28.74%	1,092,800	43.19%	1,754,200	34.26%
Fleming Township	1,163,500	32.21%	61,900	45.31%	3,338,800	37.18%
Hinckley Township	7,186,800	25.97%	1,462,400	37.85%	2,022,200	42.04%
Kerrick Township	4,047,300	36.52%	778,400	42.24%	3,999,000	35.14%
Kettle River Township	4,310,600	31.29%	1,016,800	40.48%	4,246,000	27.75%
Mission Creek Township	8,264,100	33.84%	1,438,500	39.34%	1,062,800	35.24%
Munch Township	3,196,308	32.46%	1,066,192	41.73%	2,797,000	34.80%
Nickerson Township	1,001,600	34.56%	15,100	41.37%	1,923,400	32.48%
Norman Township	3,538,300	34.45%	1,116,000	43.79%	3,030,700	35.35%
Ogema Township	1,259,500	33.74%	908,500	41.01%	3,668,300	26.19%
Park Township	1,427,850	43.77%	448,750	41.70%	2,213,900	42.31%
Partridge Township	5,579,807	26.01%	886,493	38.38%	2,669,500	33.12%
Pine City Township	11,549,200	27.39%	1,601,400	35.68%	4,185,900	24.49%
Pine Lake Township	5,764,650	31.91%	1,756,750	43.95%	8,558,600	28.05%
Pokegama Township	13,224,621	27.36%	3,624,879	41.21%	16,604,600	24.35%
Royalton Township	14,551,971	33.38%	2,988,229	45.46%	2,524,700	28.30%
Sandstone Township	7,605,200	31.27%	871,900	41.24%	5,063,500	38.45%
Sturgeon Lake Township	3,761,210	29.33%	2,037,090	42.40%	1,958,200	33.43%
Wilma Township	1,490,600	41.37%	463,800	40.79%	4,068,400	31.95%
Windemere Township	5,200,300	35.69%	793,400	39.81%	21,786,300	24.13%
New Dosey Township	1,004,400	38.67%	313,300	41.75%	8,294,900	39.97%
Askov	217,000	19.73%	73,400	50.59%	71,300	30.10%
Brook Park	143,600	27.12%	70,000	34.67%	36,300	25.33%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>PINE (Continued)</b>						
Bruno	227,000	27.87%	0	0.00%	2,200	7.01%
Denham	212,900	37.97%	65,500	37.51%	70,400	38.81%
Finlayson	331,000	23.66%	85,700	38.11%	80,600	50.72%
Henriette	0	0.00%	0	0.00%	700	31.82%
Hinckley	31,000	18.06%	179,200	21.61%	0	0.00%
Kerrick	86,200	30.03%	9,700	28.96%	12,600	17.12%
Pine City	196,200	31.71%	12,500	19.59%	382,000	19.79%
Rutledge	100,200	33.83%	24,900	41.57%	1,020,200	33.98%
Sandstone	80,400	11.86%	0	0.00%	162,000	40.46%
Sturgeon Lake	219,800	22.51%	269,300	42.20%	194,200	8.72%
Willow River	17,533	44.56%	154,667	46.26%	80,000	22.43%
Rock Creek	16,274,984	33.27%	2,887,516	42.84%	2,520,600	37.72%
<b>TOTAL</b>	184,426,008		42,700,092		155,315,100	
<b>PIPESTONE</b>						
Aetna Township	211,300	1.05%	92,000	1.88%	0	0.00%
Altona Township	338,000	1.84%	244,800	1.82%	0	0.00%
Burke Township	98,500	0.39%	40,200	0.50%	0	0.00%
Eden Township	129,900	0.48%	25,500	0.15%	0	0.00%
Elmer Township	45,200	0.21%	26,700	0.16%	0	0.00%
Fountain Prairie Township	124,200	0.50%	32,400	0.34%	0	0.00%
Grange Township	30,500	0.10%	24,700	0.18%	0	0.00%
Gray Township	71,000	0.29%	26,900	0.17%	0	0.00%
Osborne Township	178,500	0.72%	53,500	0.70%	0	0.00%
Rock Township	241,300	1.48%	139,300	1.79%	0	0.00%
Sweet Township	111,900	0.40%	75,500	0.48%	0	0.00%
Troy Township	108,600	0.41%	117,300	0.59%	0	0.00%
Edgerton	7,100	0.91%	17,000	13.61%	0	0.00%
Hatfield	2,000	0.09%	0	0.00%	0	0.00%
Holland	1,300	0.20%	1,000	3.53%	0	0.00%
Ihlen	5,400	4.81%	0	0.00%	0	0.00%
Pipestone	18,700	1.47%	7,800	2.32%	0	0.00%
Ruthton	100	0.03%	1,000	8.70%	0	0.00%
Trosky	2,600	0.24%	2,400	0.48%	13,000	35.04%
Woodstock	1,400	0.23%	300	1.26%	0	0.00%
Jasper	1,100	0.63%	5,100	12.47%	0	0.00%
<b>TOTAL</b>	1,728,600		933,400		13,000	
<b>POLK</b>						
Andover Township	0	0.00%	0	0.00%	0	0.00%
Angus Township	0	0.00%	1,600	0.02%	0	0.00%
Badger Township	308,700	9.33%	183,700	6.37%	17,300	20.23%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>POLK (Continued)</b>						
Belgium Township	133,600	1.91%	7,700	0.26%	0	0.00%
Brandsvold Township	61,700	0.64%	37,300	1.67%	13,600	28.75%
Brandt Township	14,900	0.23%	2,600	0.08%	0	0.00%
Brislet Township	0	0.00%	1,300	0.03%	0	0.00%
Bygland Township	72,300	0.55%	9,700	0.10%	0	0.00%
Chester Township	418,370	9.80%	89,930	3.73%	0	0.00%
Columbia Township	454,100	5.02%	424,200	20.77%	68,800	9.06%
Crookston Township	201,450	1.66%	67,950	1.38%	0	0.00%
Eden Township	1,037,754	11.80%	84,946	4.81%	3,300	23.40%
Esther Township	24,200	0.32%	16,900	0.45%	0	0.00%
Euclid Township	100,500	0.87%	100	0.00%	0	0.00%
Fairfax Township	20,900	0.16%	0	0.00%	0	0.00%
Fanny Township	191,200	1.57%	500	0.01%	0	0.00%
Farley Township	44,700	0.68%	0	0.00%	0	0.00%
Fisher Township	303,050	1.93%	32,250	0.30%	1,100	22.92%
Garden Township	887,800	9.11%	44,000	3.19%	63,500	25.56%
Garfield Township	319,100	3.90%	103,100	4.15%	6,200	9.76%
Gentilly Township	116,900	1.47%	121,800	5.14%	0	0.00%
Godfrey Township	851,229	13.47%	148,471	8.88%	2,060,500	12.28%
Grand Forks Township	6,500	0.11%	0	0.00%	0	0.00%
Gully Township	366,750	10.05%	464,950	18.98%	0	0.00%
Hammond Township	8,700	0.09%	0	0.00%	0	0.00%
Helgeland Township	4,700	0.12%	24,700	0.69%	0	0.00%
Higdem Township	130,600	1.83%	1,400	0.02%	0	0.00%
Hill River Township	921,518	11.11%	100,482	5.79%	12,300	17.62%
Hubbard Township	51,250	0.54%	9,150	0.08%	0	0.00%
Huntsville Township	184,300	1.33%	47,900	0.35%	0	0.00%
Johnson Township	315,600	7.61%	311,300	14.03%	0	0.00%
Kertsonville Township	288,600	4.39%	99,800	5.05%	0	0.00%
Keystone Township	66,900	0.62%	0	0.00%	0	0.00%
King Township	489,500	6.77%	52,900	2.26%	7,000	27.56%
Knute Township	517,100	6.18%	69,500	3.46%	1,836,200	20.69%
Lessor Township	722,900	8.48%	26,400	2.00%	35,600	24.37%
Liberty Township	373,800	5.12%	45,500	1.35%	0	0.00%
Lowell Township	4,200	0.03%	30,100	0.36%	0	0.00%
Nesbit Township	96,200	0.68%	4,400	0.03%	0	0.00%
Northland Township	112,700	0.74%	37,800	0.43%	0	0.00%
Onstad Township	147,200	3.43%	88,800	3.66%	0	0.00%
Parnell Township	66,000	1.04%	0	0.00%	0	0.00%
Queen Township	257,700	4.20%	239,500	10.64%	53,300	17.32%
Reis Township	96,900	0.90%	800	0.01%	0	0.00%
Rhinehart Township	900	0.12%	0	0.00%	0	0.00%
Roome Township	155,900	1.09%	35,000	0.23%	0	0.00%
Rosebud Township	194,900	2.33%	144,900	6.53%	35,200	14.95%
Russia Township	0	0.00%	0	0.00%	0	0.00%
Sandsville Township	10,898	0.15%	402	0.01%	0	0.00%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>POLK (Continued)</b>						
Scandia Township	51,700	0.47%	0	0.00%	0	0.00%
Sletten Township	416,350	4.73%	17,250	0.71%	0	0.00%
Sullivan Township	135,700	1.06%	6,200	0.05%	0	0.00%
Tabor Township	87,500	0.67%	9,300	0.09%	0	0.00%
Tynsid Township	56,500	0.98%	500	0.01%	0	0.00%
Vineland Township	56,700	0.52%	1,800	0.01%	0	0.00%
Winger Township	273,100	3.63%	30,700	1.15%	5,800	29.74%
Woodside Township	459,140	9.06%	292,460	12.66%	9,643,300	17.18%
Grove Park-Tilden Townsl	490,322	9.46%	533,278	7.04%	1,330,100	16.15%
Beltrami	8,700	0.93%	0	0.00%	0	0.00%
Climax	0	0.00%	7,000	2.29%	0	0.00%
Crookston	0	0.00%	5,400	1.84%	0	0.00%
East Grand Forks	0	0.00%	0	0.00%	0	0.00%
Erskine	0	0.00%	0	0.00%	1,400	15.05%
Fertile	17,000	6.91%	43,100	24.04%	0	0.00%
Fisher	12,300	7.90%	1,700	9.24%	0	0.00%
Fosston	16,200	13.99%	0	0.00%	0	0.00%
Gully	10,000	11.55%	5,800	48.33%	0	0.00%
Lengby	0	0.00%	0	0.00%	0	0.00%
McIntosh	600	0.26%	0	0.00%	0	0.00%
Mentor	100	0.04%	0	0.00%	0	0.00%
Nielsville	0	0.00%	0	0.00%	0	0.00%
Trail	4,532	9.43%	1,368	4.31%	1,000	29.41%
Winger	0	0.00%	0	0.00%	0	0.00%
<b>TOTAL</b>	<b>13,251,113</b>		<b>4,169,587</b>		<b>15,195,500</b>	
<b>POPE</b>						
Bangor Township	2,419,100	16.21%	1,881,100	20.41%	19,400	23.92%
Barsness Township	2,429,600	17.21%	1,881,300	21.25%	87,800	14.84%
Ben Wade Township	3,469,100	14.46%	1,127,900	18.74%	6,200	16.94%
Blue Mounds Township	3,416,800	15.67%	871,600	22.63%	59,000	18.06%
Chippewa Falls Township	2,068,100	15.23%	1,843,000	23.43%	170,100	23.95%
Gilchrist Township	2,533,400	21.13%	1,241,900	27.09%	2,698,500	18.38%
Glenwood Township	2,986,700	16.80%	2,208,400	22.76%	16,160,600	28.46%
Grove Lake Township	1,904,300	13.98%	1,627,800	24.69%	1,716,200	25.49%
Hoff Township	3,725,300	17.00%	1,462,500	20.92%	39,900	31.10%
Lake Johanna Township	2,333,200	20.31%	1,559,700	24.23%	180,800	23.36%
Langhei Township	3,229,600	15.84%	1,182,800	22.22%	261,800	30.84%
Leven Township	2,370,300	12.54%	1,150,500	21.87%	9,840,700	31.35%
Minnewaska Township	956,900	12.94%	518,500	23.18%	7,708,600	32.39%
New Prairie Township	3,880,300	15.68%	1,707,600	21.55%	0	0.00%
Nora Township	3,858,400	15.16%	843,200	20.68%	6,800	24.82%
Reno Township	2,805,700	12.27%	478,800	19.21%	3,034,600	32.08%
Rolling Forks Township	2,520,000	16.06%	1,511,100	21.69%	104,800	25.38%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	<b>Farm Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Farm Non- Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Seasonal Residential Recreational Limitation</b>	<b>Percent Reduction</b>
<b>POPE (Continued)</b>						
Walden Township	3,833,000	15.21%	649,600	15.99%	33,500	18.64%
Westport Township	3,071,900	13.64%	1,026,500	14.50%	38,300	29.74%
White Bear Lake Townshij	3,101,700	15.25%	1,001,700	19.35%	2,463,600	27.08%
Cyrus	0	0.00%	1,400	18.92%	0	0.00%
Farwell	27,700	17.99%	0	0.00%	12,400	28.64%
Glenwood	7,300	9.65%	158,000	20.62%	443,300	19.82%
Long Beach	0	0.00%	0	0.00%	1,068,000	26.85%
Lowry	13,100	8.66%	29,200	28.88%	200	0.42%
Sedan	34,600	19.82%	16,400	23.07%	200	50.00%
Starbuck	13,500	21.03%	0	0.00%	1,082,700	28.41%
Villard	58,500	19.65%	10,800	14.44%	190,000	34.17%
Westport	8,800	14.47%	2,500	39.68%	0	0.00%
<b>TOTAL</b>	<b>57,076,900</b>		<b>25,993,800</b>		<b>47,428,000</b>	
<b>RAMSEY</b>						
White Bear Township	0	0.00%	3,158,500	39.40%	1,076,400	37.64%
New Brighton	68,300	10.43%	441,100	73.84%	0	0.00%
North St Paul	0	0.00%	0	0.00%	0	0.00%
Roseville	0	0.00%	470,600	43.48%	136,300	7.64%
Falcon Heights	0	0.00%	15,700	8.72%	0	0.00%
Lauderdale	0	0.00%	0	0.00%	0	0.00%
Arden Hills	0	0.00%	0	0.00%	0	0.00%
Little Canada	665,800	78.37%	61,100	42.40%	0	0.00%
North Oaks	0	0.00%	2,876,700	26.57%	467,000	15.89%
Maplewood	0	0.00%	6,054,700	83.34%	20,200	5.31%
Shoreview	267,300	36.85%	0	0.00%	1,488,900	37.16%
Vadnais Heights	2,272,100	54.55%	139,900	39.39%	0	0.00%
Mounds View	0	0.00%	0	0.00%	0	0.00%
Gem Lake	0	0.00%	538,100	75.91%	102,000	7.95%
Blaine	0	0.00%	0	0.00%	0	0.00%
Spring Lake Park	0	0.00%	0	0.00%	0	0.00%
St Paul	103,600	35.90%	663,500	45.97%	105,800	7.87%
St Anthony	0	0.00%	0	0.00%	0	0.00%
White Bear Lake	1,428,700	92.01%	263,700	99.32%	0	0.00%
<b>TOTAL</b>	<b>4,805,800</b>		<b>14,683,600</b>		<b>3,396,600</b>	
<b>RED LAKE</b>						
Browns Creek Township	0	0.00%	0	0.00%	0	0.00%
Emardville Township	0	0.00%	0	0.00%	0	0.00%
Equality Township	0	0.00%	0	0.00%	0	0.00%
Garnes Township	0	0.00%	0	0.00%	0	0.00%
Gervais Township	0	0.00%	0	0.00%	0	0.00%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>RED LAKE (Continued)</b>						
Lake Pleasant Township	0	0.00%	0	0.00%	0	0.00%
Lambert Township	0	0.00%	0	0.00%	0	0.00%
Louisville Township	0	0.00%	0	0.00%	0	0.00%
Poplar River Township	0	0.00%	0	0.00%	0	0.00%
Red Lake Falls Township	0	0.00%	0	0.00%	0	0.00%
River Township	0	0.00%	0	0.00%	0	0.00%
Terrebonne Township	0	0.00%	0	0.00%	0	0.00%
Wylie Township	0	0.00%	0	0.00%	0	0.00%
Brooks	0	0.00%	0	0.00%	0	0.00%
Oklee	0	0.00%	0	0.00%	0	0.00%
Plummer	0	0.00%	0	0.00%	0	0.00%
Red Lake Falls	0	0.00%	0	0.00%	0	0.00%
<b>TOTAL</b>	<b>0</b>		<b>0</b>		<b>0</b>	
<b>REDWOOD</b>						
Brookville Township	134,200	0.37%	0	0.00%	0	0.00%
CharlesTown Township	199,700	0.99%	9,100	0.07%	0	0.00%
Delhi Township	579,700	2.59%	73,800	0.86%	0	0.00%
Gales Township	109,400	0.43%	133,900	1.36%	0	0.00%
Granite Rock Township	100,200	0.37%	59,700	0.46%	0	0.00%
Honner Township	200	0.08%	122,600	21.58%	0	0.00%
Johnsonville Township	166,300	0.68%	50,900	0.41%	0	0.00%
Kintire Township	41,800	0.17%	10,200	0.06%	0	0.00%
Lamberton Township	118,600	0.58%	17,700	0.13%	0	0.00%
Morgan Township	191,200	0.49%	2,500	0.01%	0	0.00%
New Avon Township	73,900	0.20%	0	0.00%	0	0.00%
North Hero Township	21,600	0.10%	4,600	0.03%	0	0.00%
Paxton Township	231,600	0.85%	45,700	0.23%	0	0.00%
Redwood Falls Township	129,800	0.51%	0	0.00%	0	0.00%
Sheridan Township	61,500	0.24%	34,500	0.34%	0	0.00%
Sherman Township	251,300	1.16%	70,600	0.95%	0	0.00%
Springdale Township	92,900	0.32%	9,400	0.07%	0	0.00%
Sundown Township	202,000	0.55%	0	0.00%	0	0.00%
Swedes Forest Township	76,400	0.74%	84,700	1.79%	2,300	5.52%
Three Lakes Township	48,700	0.13%	0	0.00%	0	0.00%
Underwood Township	528,600	2.13%	111,400	0.76%	0	0.00%
Vail Township	49,200	0.15%	0	0.00%	0	0.00%
Vesta Township	48,000	0.21%	12,800	0.10%	2,900	12.45%
Waterbury Township	95,200	0.27%	0	0.00%	0	0.00%
Westline Township	614,100	1.96%	0	0.00%	500	8.77%
Willow Lake Township	208,900	0.56%	4,500	0.04%	0	0.00%
Belview	0	0.00%	0	0.00%	0	0.00%
Clements	0	0.00%	0	0.00%	0	0.00%
Delhi	0	0.00%	0	0.00%	0	0.00%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>REDWOOD (Continued)</b>						
Lamberton	400	0.29%	0	0.00%	0	0.00%
Lucan	0	0.00%	100	0.13%	0	0.00%
Milroy	0	0.00%	0	0.00%	0	0.00%
Morgan	0	0.00%	0	0.00%	0	0.00%
Redwood Falls	25,900	1.96%	24,300	5.30%	0	0.00%
Revere	0	0.00%	0	0.00%	0	0.00%
Sanborn	0	0.00%	1,200	0.15%	0	0.00%
Seaforth	0	0.00%	300	0.15%	0	0.00%
Vesta	200	0.23%	0	0.00%	0	0.00%
Wabasso	0	0.00%	0	0.00%	0	0.00%
Walnut Grove	0	0.00%	100	0.03%	0	0.00%
Wanda	0	0.00%	0	0.00%	0	0.00%
<b>TOTAL</b>	<b>4,401,500</b>		<b>884,600</b>		<b>5,700</b>	
<b>RENVILLE</b>						
Bandon Township	56,600	0.17%	5,200	0.03%	0	0.00%
Beaver Falls Township	165,900	0.80%	33,000	0.63%	0	0.00%
Birch Cooley Township	549,000	1.90%	131,500	0.82%	0	0.00%
Bird Island Township	11,400	0.04%	0	0.00%	0	0.00%
Boon Lake Township	36,500	0.10%	19,800	0.25%	89,700	4.49%
Brookfield Township	85,500	0.30%	5,400	0.03%	0	0.00%
Cairo Township	106,000	0.30%	10,000	0.10%	0	0.00%
Camp Township	121,400	0.48%	42,900	0.76%	0	0.00%
Crooks Township	28,000	0.09%	23,200	0.16%	0	0.00%
Emmet Township	35,800	0.13%	0	0.00%	0	0.00%
Ericson Township	128,800	0.42%	26,500	0.25%	0	0.00%
Flora Township	238,300	0.78%	56,000	0.51%	0	0.00%
Hawk Creek Township	465,500	2.50%	223,000	3.22%	0	0.00%
Hector Township	122,500	0.38%	8,900	0.06%	0	0.00%
Henryville Township	55,300	0.16%	4,600	0.05%	0	0.00%
Kingman Township	22,200	0.06%	0	0.00%	0	0.00%
Martinsburg Township	24,100	0.07%	9,600	0.05%	0	0.00%
Melville Township	282,900	0.74%	13,000	0.09%	0	0.00%
Norfolk Township	141,600	0.37%	1,300	0.01%	0	0.00%
Osceola Township	31,100	0.09%	0	0.00%	0	0.00%
Palmyra Township	113,200	0.30%	39,200	0.28%	0	0.00%
Preston Lake Township	100,500	0.29%	88,500	0.83%	100	0.04%
Sacred Heart Township	297,600	0.81%	163,300	1.14%	0	0.00%
Troy Township	58,100	0.20%	52,100	0.46%	0	0.00%
Wang Township	265,700	1.01%	197,800	2.14%	0	0.00%
Wellington Township	77,900	0.19%	38,000	0.40%	0	0.00%
Winfield Township	22,700	0.07%	0	0.00%	0	0.00%
Bird Island	13,100	2.61%	1,100	0.44%	0	0.00%
Buffalo Lake	0	0.00%	0	0.00%	0	0.00%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>RENVILLE (Continued)</b>						
Danube	0	0.00%	0	0.00%	0	0.00%
Fairfax	1,200	0.14%	100	0.02%	0	0.00%
Franklin	0	0.00%	0	0.00%	0	0.00%
Hector	0	0.00%	0	0.00%	0	0.00%
Morton	300	0.10%	0	0.00%	0	0.00%
Olivia	0	0.00%	0	0.00%	0	0.00%
Renville	0	0.00%	0	0.00%	0	0.00%
Sacred Heart	4,400	0.55%	0	0.00%	0	0.00%
<b>TOTAL</b>	<b>3,663,100</b>		<b>1,194,000</b>		<b>89,800</b>	
<b>RICE</b>						
Bridgewater Township	23,267,205	28.44%	4,141,195	28.01%	25,700	34.50%
Cannon City Township	11,140,700	19.84%	2,003,500	21.38%	0	0.00%
Erin Township	18,623,100	24.91%	4,503,600	30.02%	1,659,000	28.81%
Forest Township	16,189,350	24.77%	4,847,550	29.27%	1,599,400	19.00%
Morristown Township	10,839,030	18.69%	1,292,870	19.44%	337,200	21.62%
Northfield Township	20,762,516	26.42%	9,571,484	29.51%	0	0.00%
Richland Township	8,711,317	15.25%	4,731,783	18.22%	0	0.00%
Shieldsville Township	8,902,616	21.68%	4,115,384	26.45%	2,810,300	20.42%
Walcott Township	11,097,050	19.40%	2,427,050	17.32%	0	0.00%
Warsaw Township	9,209,900	15.36%	2,118,700	17.06%	603,800	12.52%
Webster Township	20,012,952	25.74%	4,519,148	30.07%	99,700	32.96%
Wells Township	7,508,400	16.62%	2,513,100	24.34%	2,124,900	10.22%
Wheatland Township	18,957,365	24.28%	3,553,235	28.00%	0	0.00%
Wheeling Township	10,196,880	18.00%	3,415,820	18.19%	0	0.00%
Dundas	521,100	26.38%	72,300	13.43%	0	0.00%
Faribault	2,519,400	41.03%	1,846,600	37.02%	0	0.00%
Lonsdale	438,700	53.03%	961,000	44.80%	0	0.00%
Morristown	492,200	39.55%	324,300	38.15%	0	0.00%
Nerstrand	180,800	10.97%	265,000	19.50%	0	0.00%
Dennison	0	0.00%	0	0.00%	0	0.00%
Northfield	210,500	36.95%	1,837,000	50.04%	0	0.00%
<b>TOTAL</b>	<b>199,781,081</b>		<b>59,060,619</b>		<b>9,260,000</b>	
<b>ROCK</b>						
Battle Plain Township	11,300	0.06%	8,800	0.06%	0	0.00%
Beaver Creek Township	347,100	0.86%	253,700	1.47%	0	0.00%
Clinton Township	66,200	0.18%	79,200	0.42%	0	0.00%
Denver Township	38,200	0.21%	164,600	0.90%	0	0.00%
Kanaranzi Township	147,200	0.44%	28,500	0.15%	0	0.00%
Luverne Township	140,000	0.43%	71,200	0.50%	0	0.00%
Magnolia Township	18,500	0.07%	20,700	0.08%	0	0.00%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>ROCK (Continued)</b>						
Martin Township	25,900	0.05%	13,400	0.06%	0	0.00%
Mound Township	36,400	0.14%	16,700	0.11%	0	0.00%
Rose Dell Township	1,377,900	4.91%	1,788,800	7.45%	0	0.00%
Springwater Township	1,277,400	3.05%	1,085,100	3.75%	0	0.00%
Vienna Township	67,700	0.35%	9,600	0.07%	0	0.00%
Beaver Creek	1,000	28.21%	5,800	3.56%	0	0.00%
Hardwick	0	0.00%	7,400	1.46%	0	0.00%
Hills	0	0.00%	22,800	8.84%	0	0.00%
Kenneth	0	0.00%	2,700	0.66%	0	0.00%
Luverne	1,800	0.24%	65,400	18.39%	0	0.00%
Magnolia	0	0.00%	0	0.00%	0	0.00%
Steen	0	0.00%	0	0.00%	0	0.00%
Jasper	10,600	6.71%	0	0.00%	0	0.00%
<b>TOTAL</b>	<b>3,567,200</b>		<b>3,644,400</b>		<b>0</b>	
<b>ROSEAU</b>						
Barnett Township	2,100	0.03%	0	0.00%	0	0.00%
Barto Township	400	0.00%	0	0.00%	0	0.00%
Beaver Township	0	0.00%	1,800	0.41%	2,500	0.26%
Cedarbend Township	1,100	0.02%	0	0.00%	0	0.00%
Deer Township	0	0.00%	0	0.00%	0	0.00%
Dewey Township	1,600	0.02%	100	0.01%	3,300	1.06%
Dieter Township	400	0.00%	0	0.00%	200	0.25%
Enstrom Township	500	0.01%	300	0.03%	100	0.07%
Falun Township	500	0.01%	0	0.00%	0	0.00%
Golden Valley Township	15,600	0.40%	18,200	1.25%	21,100	1.46%
Grimstad Township	1,400	0.02%	800	0.05%	100	0.02%
Hereim Township	4,700	0.06%	3,900	0.26%	500	6.76%
Huss Township	1,068	0.02%	2,432	0.22%	3,100	0.58%
Jadis Township	300	0.00%	2,500	0.07%	500	0.59%
Laona Township	8,000	0.10%	5,900	0.52%	0	0.00%
Lind Township	600	0.01%	400	0.02%	1,500	0.42%
Malung Township	300	0.00%	800	0.04%	0	0.00%
Mickinock Township	3,400	0.04%	0	0.00%	0	0.00%
Moose Township	800	0.02%	0	0.00%	800	0.86%
Moranville Township	2,300	0.03%	2,000	0.34%	2,100	2.38%
Nereson Township	0	0.00%	0	0.00%	0	0.00%
Palmville Township	500	0.02%	1,300	0.12%	3,400	0.48%
Pohlitz Township	0	0.00%	1,400	0.07%	2,000	1.39%
Polonia Township	2,000	0.04%	200	0.01%	0	0.00%
Poplar Grove Township	200	0.01%	800	0.14%	400	0.28%
Reine Township	12,400	0.44%	500	0.06%	2,800	0.24%
Ross Township	0	0.00%	3,000	0.14%	0	0.00%
Skagen Township	1,500	0.02%	0	0.00%	0	0.00%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>ROSEAU (Continued)</b>						
Soler Township	2,100	0.04%	0	0.00%	1,900	1.84%
Spruce Township	400	0.00%	0	0.00%	0	0.00%
Stafford Township	13,700	0.17%	2,400	0.08%	600	1.52%
Stokes Township	1,400	0.02%	0	0.00%	0	0.00%
Lake Township	6,750	0.09%	9,250	0.55%	104,400	1.83%
Unorg 159-37	0	0.00%	0	0.00%	1,500	0.57%
Unorg 159-99	0	0.00%	0	0.00%	0	0.00%
Unorg 160-37	0	0.00%	0	0.00%	1,000	2.28%
Unorg 160-99	0	0.00%	0	0.00%	0	0.00%
Unorg 161-35	2,600	4.64%	0	0.00%	2,800	1.59%
Unorg 161-36	0	0.00%	300	0.17%	0	0.00%
Unorg 161-37	300	0.01%	500	0.15%	1,100	0.46%
Unorg 162-44	300	0.02%	100	0.02%	400	0.23%
Unorg 163-38	4,300	0.16%	600	0.07%	1,600	4.61%
Unorg 163-39	0	0.00%	0	0.00%	0	0.00%
Unorg 163-40	0	0.00%	0	0.00%	0	0.00%
Unorg 163-43	0	0.00%	0	0.00%	200	0.53%
Unorg 163-44	600	0.21%	200	0.56%	1,200	0.43%
Unorg 164-38	0	0.00%	0	0.00%	0	0.00%
Unorg 164-39	0	0.00%	0	0.00%	2,100	1.92%
Unorg 164-40	500	0.16%	0	0.00%	0	0.00%
Unorg 164-44	0	0.00%	200	0.17%	400	0.27%
Badger	200	0.18%	400	1.06%	0	0.00%
Greenbush	500	8.15%	0	0.00%	0	0.00%
Roseau	3,300	1.53%	200	0.76%	0	0.00%
Strathcona	0	0.00%	700	8.97%	0	0.00%
Warroad	0	0.00%	0	0.00%	0	0.00%
Roosevelt	0	0.00%	0	0.00%	0	0.00%
<b>TOTAL</b>	<b>98,618</b>		<b>61,182</b>		<b>163,600</b>	
<b>ST LOUIS</b>						
Alango Township	447,900	27.06%	0	0.00%	428,600	32.18%
Alborn Township	60,900	14.57%	9,200	7.43%	3,003,200	30.93%
Alden Township	18,000	6.84%	0	0.00%	347,000	25.84%
Angora Township	429,900	18.94%	35,300	31.16%	556,000	33.80%
Kabetogama Township	0	0.00%	0	0.00%	3,742,700	17.34%
Arrowhead Township	1,031,400	21.98%	59,500	32.11%	415,500	28.84%
Ault Township	12,500	10.38%	0	0.00%	2,369,700	26.82%
Balkan Township	336,900	7.88%	29,200	33.45%	98,200	5.33%
Bassett Township	0	0.00%	0	0.00%	1,568,300	24.72%
Beatty Township	0	0.00%	45,200	40.94%	24,123,100	22.19%
Biwabik Township	182,400	12.26%	38,100	26.66%	2,098,700	15.85%
Breitung Township	0	0.00%	0	0.00%	20,866,400	30.78%
Brevator Township	235,900	11.87%	0	0.00%	98,600	27.74%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	<b>Farm Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Farm Non- Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Seasonal Residential Recreational Limitation</b>	<b>Percent Reduction</b>
<b>ST LOUIS (Continued)</b>						
Canosia Township	92,000	15.10%	0	0.00%	850,300	11.10%
Cedar Valley Township	514,800	15.99%	45,700	25.03%	419,600	20.72%
Cherry Township	417,500	10.63%	14,300	17.02%	358,400	27.76%
Clinton Township	506,800	11.66%	36,900	25.68%	106,200	20.83%
Colvin Township	436,700	20.20%	14,900	36.25%	2,867,200	24.38%
Cotton Township	367,000	15.16%	8,200	30.48%	2,216,700	16.76%
Culver Township	276,500	22.96%	2,900	10.36%	266,100	27.47%
Duluth Township	211,900	8.75%	50,700	45.19%	1,179,000	22.96%
Ellsburg Township	51,300	28.15%	14,600	39.46%	3,676,600	22.26%
Elmer Township	894,100	20.48%	69,400	31.12%	40,400	16.33%
Embarrass Township	200,100	11.63%	0	0.00%	85,100	8.65%
Fairbanks Township	0	0.00%	0	0.00%	1,364,700	24.12%
Fayal Township	228,800	10.19%	0	0.00%	2,382,900	15.78%
Field Township	2,096,200	27.61%	550,300	41.14%	538,100	28.19%
Fine Lakes Township	458,100	19.34%	0	0.00%	2,106,600	15.63%
Floodwood Township	500,300	19.58%	76,800	37.57%	350,900	37.51%
Fredenberg Township	101,800	7.88%	31,200	10.76%	6,504,300	24.75%
French Township	0	0.00%	0	0.00%	7,519,800	18.81%
Gnesen Township	1,191,200	18.21%	91,100	23.23%	3,920,800	16.62%
Grand Lake Township	321,200	15.12%	0	0.00%	2,353,700	10.95%
Great Scott Township	122,800	14.85%	41,200	26.98%	495,900	17.58%
Halden Township	328,900	14.48%	64,900	38.27%	199,400	26.65%
Industrial Township	588,100	16.45%	157,200	28.95%	440,400	26.72%
Kelsey Township	341,000	25.17%	8,100	34.91%	320,500	33.18%
Kugler Township	98,700	26.82%	8,300	39.52%	389,200	37.89%
Lakewood Township	322,700	10.33%	223,300	23.78%	231,500	25.92%
Lavell Township	430,300	19.29%	88,300	28.03%	344,400	26.66%
Leiding Township	863,100	30.74%	0	0.00%	9,778,400	34.05%
Linden Grove Township	1,032,200	27.14%	159,600	45.76%	356,800	28.71%
McDavitt Township	502,100	21.41%	0	0.00%	245,100	26.08%
Meadowlands Township	904,200	18.12%	153,300	28.75%	331,000	34.24%
Midway Township	637,600	20.27%	44,400	17.72%	0	0.00%
Morcom Township	96,500	23.71%	0	0.00%	387,300	37.26%
Morse Township	270,100	19.89%	0	0.00%	36,441,800	26.52%
Ness Township	735,800	28.44%	0	0.00%	495,600	33.00%
New Independence Towns	336,400	22.75%	0	0.00%	422,700	26.25%
Normanna Township	117,600	14.92%	0	0.00%	253,100	35.05%
Northland Township	52,400	11.49%	0	0.00%	1,222,500	25.64%
Owens Township	333,300	11.88%	17,400	35.37%	252,600	19.38%
Pike Township	350,600	14.30%	36,600	32.11%	340,400	20.76%
Portage Township	0	0.00%	0	0.00%	4,137,400	29.81%
Prairie Lake Township	257,200	25.02%	94,600	32.18%	410,200	28.67%
Rice Lake Township	134,900	10.58%	28,400	41.34%	51,800	14.61%
Sandy Township	282,700	17.31%	13,600	29.76%	117,100	28.06%
Solway Township	1,045,200	12.72%	98,900	27.63%	48,200	9.67%
Stoney Brook Township	553,800	30.21%	41,100	39.14%	393,000	27.03%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	<b>Farm Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Farm Non- Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Seasonal Residential Recreational Limitation</b>	<b>Percent Reduction</b>
<b>ST LOUIS (Continued)</b>						
Sturgeon Township	829,400	27.63%	125,000	45.22%	383,200	33.70%
Toivola Township	388,800	15.85%	77,200	24.19%	236,600	23.38%
Van Buren Township	896,800	24.43%	111,500	26.25%	211,500	24.16%
Vermilion Lake Township	84,700	18.85%	0	0.00%	4,220,500	32.00%
Waasa Township	37,300	8.41%	0	0.00%	187,700	20.47%
White Township	257,400	6.37%	90,300	30.41%	867,200	8.75%
Willow Valley Township	142,700	18.23%	2,500	35.71%	205,900	19.46%
Wuori Township	0	0.00%	25,000	26.62%	86,700	36.03%
Greenwood Township	0	0.00%	0	0.00%	56,138,400	23.65%
Pequaywan Township	0	0.00%	0	0.00%	4,721,900	27.58%
North Star Township	3,000	1.34%	0	0.00%	1,121,800	11.95%
Eagles Nest Township	0	0.00%	0	0.00%	13,201,600	27.95%
Camp 5	0	0.00%	0	0.00%	1,153,800	17.16%
Crane Lake Township	0	0.00%	0	0.00%	13,107,400	38.72%
Unorg 01-Rural SW	302,300	12.97%	6,100	36.97%	1,385,800	23.42%
Unorg 02-3 Lakes	0	0.00%	0	0.00%	2,100,500	19.69%
Unorg 03-Isld Lake	0	0.00%	0	0.00%	3,404,000	19.13%
Unorg 04-Whiteface	44,400	23.61%	0	0.00%	8,306,200	32.43%
Unorg 05-Cent Lakes	293,800	19.82%	46,700	24.06%	3,079,800	26.26%
Unorg 06-Biwabik	285,500	10.87%	34,500	23.76%	1,621,200	20.36%
Unorg 07-B&B Isld	120,100	20.25%	0	0.00%	9,132,200	22.02%
Unorg 08-Mt Iron	25,600	17.01%	0	0.00%	1,197,700	11.33%
Unorg 09-Balkan	220,700	20.81%	0	0.00%	4,867,600	18.06%
Unorg 10-Lake Verm	60,700	18.56%	0	0.00%	24,549,600	27.13%
Unorg 11-Orr-leiding	1,591,500	33.75%	0	0.00%	3,613,200	36.72%
Unorg 12-NW	141,700	29.08%	33,600	45.84%	6,330,500	23.72%
Unorg 13-NE	0	0.00%	0	0.00%	1,913,400	28.77%
Aurora	4,600	9.28%	0	0.00%	0	0.00%
Biwabik	0	0.00%	0	0.00%	118,200	5.04%
Brookston	0	0.00%	0	0.00%	69,000	42.10%
Buhl	0	0.00%	0	0.00%	3,300	23.24%
Chisholm	0	0.00%	0	0.00%	0	0.00%
Cook	0	0.00%	0	0.00%	0	0.00%
Ely	0	0.00%	0	0.00%	366,500	19.00%
Eveleth	0	0.00%	0	0.00%	0	0.00%
Floodwood	0	0.00%	0	0.00%	0	0.00%
Gilbert	0	0.00%	0	0.00%	18,100	6.83%
HermanTown	149,900	7.31%	700	0.36%	24,300	13.38%
Hibbing	245,400	4.74%	12,400	5.40%	245,700	10.92%
Iron Junction	0	0.00%	0	0.00%	0	0.00%
Kinney	0	0.00%	0	0.00%	0	0.00%
Leonidas	0	0.00%	0	0.00%	0	0.00%
McKinley	0	0.00%	0	0.00%	0	0.00%
Meadowlands	11,100	35.90%	4,900	34.51%	100	1.15%
Mt Iron	85,500	7.61%	6,400	3.06%	1,317,800	63.55%
Orr	6,500	5.04%	0	0.00%	1,600	1.54%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>ST LOUIS (Continued)</b>						
Proctor	0	0.00%	0	0.00%	0	0.00%
Tower	0	0.00%	0	0.00%	739,100	29.06%
Virginia	0	0.00%	0	0.00%	0	0.00%
Winton	0	0.00%	0	0.00%	33,900	39.98%
Hoyt Lakes	0	0.00%	0	0.00%	73,100	3.55%
Babbitt	71,700	18.93%	6,500	15.93%	9,000	1.76%
Duluth	432,900	21.86%	0	0.00%	640,200	13.47%
<b>TOTAL</b>	<b>29,094,300</b>		<b>3,086,000</b>		<b>327,935,500</b>	
<b>SCOTT</b>						
Belle Plaine Township	17,559,631	19.04%	3,552,669	27.94%	0	0.00%
Blakeley Township	9,177,700	18.80%	3,511,100	28.56%	0	0.00%
Cedar Lake Township	13,964,700	18.71%	4,158,400	30.95%	209,000	13.27%
Credit River Township	8,362,800	22.26%	1,827,500	25.71%	0	0.00%
Helena Township	20,188,534	23.50%	5,582,466	32.17%	188,800	12.46%
Jackson Township	2,615,200	20.33%	366,400	25.63%	0	0.00%
Louisville Township	5,949,775	30.76%	2,035,925	31.27%	0	0.00%
New Market Township	17,010,374	20.35%	6,097,826	39.18%	0	0.00%
St Lawrence Township	4,498,500	21.59%	2,137,100	30.24%	0	0.00%
Sand Creek Township	17,012,750	21.26%	2,351,850	27.88%	0	0.00%
Spring Lake Township	13,572,050	19.85%	4,294,450	31.14%	882,500	21.00%
Belle Plaine	1,395,800	36.62%	4,343,000	56.76%	0	0.00%
Elko	278,700	23.85%	4,300	5.28%	0	0.00%
Jordan	36,800	12.37%	239,600	44.02%	0	0.00%
New Market	35,800	8.83%	153,700	30.32%	0	0.00%
Prior Lake	3,057,600	37.66%	2,249,100	32.24%	3,860,400	24.97%
Savage	632,000	25.06%	849,200	29.91%	0	0.00%
Shakopee	13,318,050	48.65%	14,537,750	48.70%	0	0.00%
New Prague	62,600	15.90%	176,100	19.44%	0	0.00%
<b>TOTAL</b>	<b>148,729,364</b>		<b>58,468,436</b>		<b>5,140,700</b>	
<b>SHERBURNE</b>						
Baldwin Township	6,521,000	8.72%	2,921,500	34.75%	3,197,400	25.35%
Becker Township	7,656,800	8.94%	3,278,100	23.62%	0	0.00%
Big Lake Township	4,099,320	6.05%	2,180,700	30.45%	1,564,600	26.07%
Blue Hill Township	3,147,300	12.59%	1,123,200	32.64%	348,900	18.71%
Clear Lake Township	2,656,000	6.29%	631,800	16.30%	1,741,300	15.83%
Haven Township	2,220,700	5.40%	2,531,400	29.17%	226,200	30.38%
Livonia Township	3,796,500	6.41%	2,824,940	34.84%	174,700	15.34%
Orrock Township	1,799,900	7.45%	716,900	34.63%	1,480,700	17.37%
Palmer Township	6,302,300	11.54%	1,027,900	26.02%	7,862,200	22.75%
Santiago Township	2,508,600	5.33%	837,200	24.31%	0	0.00%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>SHERBURNE (Continued)</b>						
Becker	97,400	15.49%	15,400	20.51%	0	0.00%
Big Lake	111,200	4.93%	0	0.00%	1,292,900	20.19%
Clear Lake	27,100	2.23%	15,100	26.31%	0	0.00%
Elk River	3,492,800	5.53%	5,414,500	30.84%	122,900	21.93%
Zimmerman	0	0.00%	49,200	20.79%	92,600	6.23%
St Cloud	0	0.00%	167,200	28.83%	0	0.00%
Princeton	0	0.00%	0	0.00%	0	0.00%
<b>TOTAL</b>	<b>44,436,920</b>		<b>23,735,040</b>		<b>18,104,400</b>	
<b>SIBLEY</b>						
Alfsborg Township	270,300	0.66%	2,900	0.02%	0	0.00%
Arlington Township	1,029,150	2.28%	101,650	1.01%	1,200	14.63%
Bismarck Township	107,600	0.28%	300	0.00%	0	0.00%
Cornish Township	38,600	0.10%	2,100	0.01%	0	0.00%
Dryden Township	539,000	1.45%	139,800	1.02%	300	3.33%
Faxon Township	9,420,895	30.62%	4,003,505	37.81%	0	0.00%
Grafton Township	114,800	0.28%	10,200	0.05%	0	0.00%
Green Isle Township	2,146,750	4.82%	114,250	1.95%	23,800	30.55%
Henderson Township	2,722,635	7.77%	414,965	4.95%	155,800	33.84%
Jessenland Township	11,455,396	25.84%	3,666,004	31.57%	208,900	31.05%
Kelso Township	1,511,975	3.11%	111,125	1.34%	124,100	32.75%
Moltke Township	134,100	0.26%	3,200	0.03%	0	0.00%
New Auburn Township	1,370,876	3.56%	124,024	2.06%	7,900	8.88%
Severance Township	244,000	0.49%	14,000	0.17%	46,100	27.10%
Sibley Township	599,000	1.25%	28,500	0.27%	0	0.00%
Transit Township	394,400	0.93%	6,200	0.04%	0	0.00%
Washington Lake Townsh	1,677,050	3.82%	174,050	3.13%	19,000	36.68%
Arlington	26,700	13.81%	175,600	26.28%	0	0.00%
Gaylord	4,800	1.36%	0	0.00%	0	0.00%
Gibbon	6,000	1.62%	0	0.00%	0	0.00%
Green Isle	135,400	13.12%	5,400	1.78%	0	0.00%
Henderson	6,300	2.22%	9,100	13.04%	0	0.00%
New Auburn	73,500	23.57%	40,900	41.52%	0	0.00%
Winthrop	2,000	0.52%	2,600	0.62%	0	0.00%
<b>TOTAL</b>	<b>34,031,227</b>		<b>9,150,373</b>		<b>587,100</b>	
<b>STEARNS</b>						
Albany Township	19,402,025	33.22%	3,174,275	47.54%	139,100	38.91%
Ashley Township	1,932,500	6.86%	655,500	8.34%	0	0.00%
Avon Township	20,733,700	40.77%	3,145,200	53.30%	1,768,200	18.71%
Brockway Township	28,280,550	38.14%	4,338,950	54.82%	578,800	26.26%
Collegetown Township	16,879,100	44.82%	4,097,600	51.71%	6,937,300	15.65%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>STEARNS (Continued)</b>						
Crow Lake Township	1,071,750	7.77%	545,950	9.84%	63,000	28.31%
Crow River Township	1,551,000	7.87%	740,200	14.04%	8,400	5.99%
Eden Lake Township	11,604,500	25.30%	1,448,000	31.01%	13,784,100	27.37%
Fair Haven Township	10,600,300	28.43%	3,733,000	50.96%	4,365,600	23.81%
Farming Township	15,527,700	29.27%	2,279,100	46.48%	190,300	34.63%
Getty Township	2,420,900	7.59%	569,000	12.22%	30,200	34.47%
Grove Township	3,460,400	9.88%	575,500	16.41%	37,000	33.85%
Holding Township	15,543,349	25.74%	1,544,151	36.93%	318,600	10.35%
Krain Township	10,201,100	19.02%	1,044,200	31.09%	79,000	20.21%
Lake George Township	1,930,009	6.71%	703,591	12.56%	83,900	43.65%
Lake Henry Township	2,529,100	7.28%	565,400	12.28%	19,200	41.11%
LeSauk Township	10,623,708	52.70%	2,353,192	64.68%	12,600	4.33%
Luxemburg Township	3,021,700	6.90%	351,200	8.20%	5,700	21.19%
Lynden Township	11,866,490	35.49%	3,576,710	49.15%	2,304,400	22.66%
Maine Prairie Township	19,406,300	27.95%	3,505,500	35.32%	4,875,000	24.41%
Melrose Township	1,757,400	5.11%	266,400	8.05%	1,135,600	13.74%
Millwood Township	2,669,700	6.40%	432,800	23.69%	3,292,600	13.51%
Munson Township	9,095,000	24.15%	1,641,500	43.88%	10,240,600	22.34%
North Fork Township	1,952,232	8.68%	594,668	14.99%	36,100	45.81%
Oak Township	1,925,700	5.46%	347,000	7.84%	427,700	27.18%
Paynesville Township	14,914,215	42.87%	6,094,785	53.62%	11,835,800	21.72%
Raymond Township	1,723,700	8.01%	1,021,300	12.18%	18,500	26.43%
St Joseph Township	21,585,850	46.43%	7,555,250	57.20%	151,600	36.72%
St Martin Township	2,953,300	8.85%	264,000	12.97%	300	17.65%
St Wendel Township	20,430,600	40.21%	3,793,800	50.73%	470,900	32.17%
Sauk Centre Township	2,346,300	7.86%	845,200	14.64%	692,600	11.46%
Spring Hill Township	1,998,300	5.38%	213,200	7.75%	28,300	25.66%
Wakefield Township	18,899,500	41.87%	4,572,100	46.72%	7,308,700	23.30%
Zion Township	1,659,300	5.19%	502,100	11.66%	0	0.00%
Albany	0	0.00%	43,500	30.92%	0	0.00%
Avon	81,800	93.94%	180,200	28.98%	8,300	1.79%
Belgrade	116,500	27.83%	72,600	26.70%	0	0.00%
Brooten	73,600	14.12%	27,400	13.00%	14,900	13.15%
Cold Spring	80,700	26.21%	664,200	44.29%	0	0.00%
Elrosa	0	0.00%	0	0.00%	0	0.00%
Freeport	129,200	9.99%	0	0.00%	0	0.00%
Greenwald	28,000	4.97%	10,000	3.86%	1,200	3.37%
Holdingford	77,500	26.34%	23,000	61.33%	2,300	6.65%
Kimball	623,900	34.52%	268,300	56.86%	0	0.00%
Lake Henry	4,600	1.85%	3,900	16.81%	0	0.00%
Meire Grove	24,400	4.86%	25,600	36.89%	0	0.00%
Melrose	604,000	43.09%	166,200	43.52%	0	0.00%
New Munich	154,300	30.71%	100	1.54%	0	0.00%
Paynesville	2,300	18.98%	41,700	9.60%	8,700	7.96%
Richmond	0	0.00%	190,800	44.09%	47,300	10.69%
Rockville	20,962,100	42.24%	4,221,400	52.47%	1,469,800	9.60%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>STEARNS (Continued)</b>						
Roscoe	42,400	12.06%	2,800	13.86%	0	0.00%
St Anthony	95,000	16.30%	0	0.00%	0	0.00%
St Joseph	26,300	50.48%	1,966,200	46.94%	0	0.00%
St Martin	180,700	25.75%	15,000	8.67%	0	0.00%
St Rosa	16,100	3.36%	1,800	6.27%	0	0.00%
St Stephen	3,387,600	43.20%	811,800	57.17%	0	0.00%
Sauk Centre	3,100	1.99%	666,400	58.83%	48,300	8.83%
Spring Hill	33,000	3.98%	52,600	25.77%	25,000	30.64%
Waite Park	4,462,400	61.38%	651,500	65.74%	0	0.00%
St Augusta	37,854,972	56.33%	6,029,728	67.59%	143,300	35.16%
Eden Valley	102,000	15.74%	11,300	15.46%	0	0.00%
Sartell	1,459,800	52.71%	3,505,100	51.57%	0	0.00%
St Cloud	4,936,200	44.68%	5,021,100	48.04%	900	2.74%
<b>TOTAL</b>	<b>388,059,750</b>		<b>91,764,550</b>		<b>73,009,700</b>	
<b>STEELE</b>						
Aurora Township	61,600	0.16%	18,500	0.15%	0	0.00%
Berlin Township	196,000	0.47%	37,200	0.39%	338,000	5.07%
Blooming Prairie Township	147,400	0.40%	40,700	0.34%	0	0.00%
Clinton Falls Township	41,200	0.28%	15,000	0.23%	0	0.00%
Deerfield Township	105,200	0.25%	62,800	0.49%	0	0.00%
Havana Township	188,000	0.38%	100,500	1.82%	1,400	14.58%
Lemond Township	208,700	0.48%	88,500	0.97%	0	0.00%
Medford Township	71,000	0.35%	428,500	9.55%	0	0.00%
Meriden Township	86,200	0.19%	44,900	0.31%	0	0.00%
Merton Township	23,400	0.05%	18,700	0.13%	0	0.00%
Owatonna Township	414,600	1.35%	38,500	0.45%	0	0.00%
Somerset Township	112,300	0.26%	80,900	0.73%	0	0.00%
Summit Township	155,400	0.37%	105,600	1.38%	0	0.00%
Ellendale	700	0.17%	0	0.00%	0	0.00%
Medford	83,200	32.63%	0	0.00%	0	0.00%
Owatonna	248,500	44.21%	1,007,600	15.14%	0	0.00%
Blooming Prairie	2,600	0.51%	42,900	7.79%	0	0.00%
<b>TOTAL</b>	<b>2,146,000</b>		<b>2,130,800</b>		<b>339,400</b>	
<b>STEVENS</b>						
Baker Township	2,018,200	9.96%	1,597,800	12.34%	0	0.00%
Darnen Township	1,768,100	7.89%	655,300	8.19%	0	0.00%
Donnelly Township	2,029,000	12.51%	1,779,800	15.36%	0	0.00%
Eldorado Township	2,404,900	10.45%	1,420,300	12.07%	0	0.00%
Everglade Township	2,828,200	10.48%	977,200	12.09%	0	0.00%
Framnas Township	1,715,500	7.99%	745,300	11.99%	165,700	36.72%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>STEVENS (Continued)</b>						
Hodges Township	2,036,500	8.99%	1,060,000	11.81%	21,100	33.44%
Horton Township	2,193,100	8.83%	835,900	12.17%	0	0.00%
Moore Township	1,933,100	8.15%	1,126,000	11.11%	0	0.00%
Morris Township	1,615,900	7.14%	727,700	10.27%	1,900	32.20%
Pepperton Township	2,652,500	12.66%	1,245,500	14.20%	0	0.00%
Rendsville Township	1,969,200	10.14%	1,063,400	11.11%	0	0.00%
Scott Township	2,062,900	9.97%	1,008,700	12.26%	25,900	31.82%
Stevens Township	1,437,900	8.38%	1,111,900	9.52%	0	0.00%
Swan Lake Township	2,030,500	9.51%	449,400	12.23%	479,700	28.18%
Synnes Township	1,356,000	8.56%	1,296,100	10.60%	27,300	42.33%
Alberta	0	0.00%	5,100	10.97%	0	0.00%
Chokio	400	0.16%	4,500	11.60%	0	0.00%
Donnelly	163,500	9.14%	88,900	15.52%	0	0.00%
Hancock	36,900	8.01%	400	14.29%	0	0.00%
Morris	21,800	5.47%	450,700	73.62%	0	0.00%
<b>TOTAL</b>	<b>32,274,100</b>		<b>17,649,900</b>		<b>721,600</b>	
<b>SWIFT</b>						
Appleton Township	1,101,600	9.46%	286,500	5.23%	10,600	23.25%
Benson Township	796,100	4.63%	338,200	4.44%	32,100	35.51%
Camp Lake Township	1,905,000	14.03%	789,000	11.41%	98,300	37.69%
Cashel Township	169,400	0.66%	37,700	0.29%	0	0.00%
Clontarf Township	2,923,500	19.76%	1,634,400	21.29%	0	0.00%
Dublin Township	251,100	0.82%	6,000	0.04%	0	0.00%
Edison Township	226,400	1.31%	25,700	0.25%	3,700	9.76%
Fairfield Township	2,729,500	11.31%	889,200	11.80%	0	0.00%
Hayes Township	409,000	1.83%	123,400	1.90%	48,300	46.22%
Hegbert Township	2,029,000	10.97%	922,700	10.84%	46,800	22.65%
Kerkhoven Township	2,097,600	11.28%	552,500	12.04%	0	0.00%
Kildare Township	57,400	0.28%	32,600	0.26%	23,000	31.55%
Marysland Township	491,900	2.67%	161,300	1.27%	0	0.00%
Moyer Township	1,035,500	6.39%	876,200	7.10%	3,300	44.59%
Pillsbury Township	146,300	0.51%	39,400	0.42%	0	0.00%
Shible Township	1,526,300	8.37%	696,800	7.59%	1,800	4.32%
Six Mile Grove Township	1,859,800	11.59%	1,431,500	16.06%	0	0.00%
Swenoda Township	93,900	0.37%	43,900	0.44%	0	0.00%
Tara Township	1,575,700	6.86%	579,100	5.59%	0	0.00%
Torning Township	2,473,400	9.81%	511,200	6.24%	0	0.00%
West Bank Township	482,300	2.41%	108,600	1.09%	1,300	14.61%
Appleton	2,300	8.87%	7,200	2.01%	0	0.00%
Benson	50,800	8.18%	9,100	10.99%	0	0.00%
Clontarf	184,800	14.49%	30,600	20.32%	0	0.00%
Danvers	9,800	4.60%	2,200	2.10%	0	0.00%
DeGraff	0	0.00%	200	0.27%	0	0.00%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>SWIFT (Continued)</b>						
Holloway	110,500	21.30%	22,300	11.26%	0	0.00%
Kerkhoven	600	0.13%	0	0.00%	0	0.00%
Murdock	0	0.00%	600	1.25%	0	0.00%
<b>TOTAL</b>	<b>24,739,500</b>		<b>10,158,100</b>		<b>269,200</b>	
<b>TODD</b>						
Bartlett Township	4,596,000	22.09%	608,900	32.33%	303,800	34.59%
Bertha Township	2,729,500	14.97%	455,400	25.32%	189,500	35.83%
Birchdale Township	3,905,000	17.65%	611,300	25.90%	8,105,700	23.24%
Bruce Township	5,008,900	23.35%	803,800	31.74%	2,108,600	29.22%
Burleene Township	4,587,500	22.54%	834,700	32.68%	426,800	35.45%
Burnhamville Township	3,372,800	17.37%	1,174,000	23.60%	5,849,600	22.86%
Eagle Valley Township	3,885,700	16.53%	431,400	20.24%	87,800	31.86%
Fawn Lake Township	3,398,200	22.62%	1,103,000	34.61%	3,208,200	26.95%
Germania Township	3,916,400	18.63%	457,000	30.54%	488,900	32.55%
Gordon Township	3,017,600	15.11%	524,300	25.69%	3,519,400	20.90%
Grey Eagle Township	2,631,900	15.56%	496,700	28.50%	6,715,500	16.50%
Hartford Township	4,292,400	20.26%	626,800	23.57%	51,800	16.99%
Iona Township	4,006,600	17.54%	507,300	26.95%	119,300	36.45%
Kandota Township	2,735,300	18.38%	676,700	28.82%	1,555,700	14.62%
Leslie Township	5,167,100	22.44%	1,064,300	32.79%	7,214,600	22.84%
Little Elk Township	3,848,800	22.99%	927,500	34.85%	1,593,000	29.76%
Little Sauk Township	5,170,300	20.92%	700,900	26.56%	2,480,600	27.74%
Long Prairie Township	3,316,500	13.72%	776,700	20.98%	49,400	8.94%
Moran Township	6,368,600	25.93%	1,341,400	37.52%	852,800	22.57%
Reynolds Township	4,087,400	14.09%	517,500	29.80%	39,900	26.92%
Round Prairie Township	4,450,900	18.19%	829,000	28.88%	390,100	22.87%
Staples Township	3,069,100	20.28%	929,100	33.12%	841,300	24.96%
Stowe Prairie Township	1,298,000	7.44%	390,800	19.12%	44,900	29.62%
Turtle Creek Township	3,036,100	23.61%	1,166,300	37.32%	2,749,500	15.60%
Villard Township	3,130,500	24.45%	764,900	32.99%	849,700	32.21%
Ward Township	3,904,200	18.39%	745,700	30.47%	1,263,300	35.65%
West Union Township	2,527,600	11.75%	323,100	21.95%	39,300	30.99%
Wykeham Township	3,537,000	18.76%	821,100	27.38%	196,800	30.32%
Bertha	25,000	8.19%	9,300	6.97%	0	0.00%
Browerville	31,600	12.47%	0	0.00%	0	0.00%
Burtrum	22,300	5.38%	4,200	24.28%	6,800	28.45%
Clarissa	57,400	14.31%	28,100	34.78%	2,100	16.54%
Eagle Bend	65,300	9.96%	16,000	21.33%	1,300	39.39%
Grey Eagle	47,200	16.85%	8,800	38.43%	0	0.00%
Hewitt	302,500	26.15%	40,500	33.17%	7,100	17.27%
Long Prairie	100	15.50%	0	0.00%	18,400	7.71%
West Union	44,400	17.50%	0	0.00%	0	0.00%
Osakis	0	0.00%	0	0.00%	788,700	10.77%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>TODD (Continued)</b>						
Staples	0	0.00%	16,800	37.42%	0	0.00%
<b>TOTAL</b>	105,591,700		20,733,300		52,160,200	
<b>TRAVERSE</b>						
Arthur Township	306,800	1.87%	163,900	2.46%	3,800	49.35%
Clifton Township	1,691,600	8.29%	1,459,700	10.43%	0	0.00%
Croke Township	2,008,300	9.27%	1,634,900	13.13%	0	0.00%
Dollymount Township	2,067,400	7.84%	1,153,900	10.08%	0	0.00%
Folsom Township	546,000	7.37%	436,400	8.16%	1,354,100	26.13%
Lake Valley Township	3,100,600	9.68%	2,833,200	13.22%	25,800	13.16%
Leonardsville Township	1,947,800	7.26%	906,200	9.74%	0	0.00%
Monson Township	3,119,600	11.51%	2,904,900	13.81%	0	0.00%
Parnell Township	89,400	0.49%	57,400	0.63%	0	0.00%
Redpath Township	0	0.00%	2,600	0.01%	0	0.00%
Tara Township	1,539,600	7.83%	1,313,700	10.07%	0	0.00%
Taylor Township	3,597,900	16.02%	4,423,200	18.72%	0	0.00%
Tintah Township	55,600	0.54%	73,300	0.52%	0	0.00%
Walls Township	1,485,200	9.27%	1,550,500	9.52%	15,100	43.90%
Windsor Township	389,800	5.41%	160,400	5.13%	991,400	19.85%
Browns Valley	3,400	1.79%	5,300	11.21%	0	0.00%
Dumont	30,000	3.59%	300	0.19%	0	0.00%
Tintah	4,900	1.37%	200	0.16%	0	0.00%
Wheaton	27,800	7.16%	56,100	18.28%	0	0.00%
<b>TOTAL</b>	22,011,700		19,136,100		2,390,200	
<b>WABASHA</b>						
Chester Township	1,161,500	2.39%	180,700	3.68%	2,100	23.33%
Elgin Township	783,000	1.71%	259,000	2.67%	0	0.00%
Gillford Township	1,148,300	2.35%	196,000	3.94%	0	0.00%
Glasgow Township	2,792,950	9.66%	569,750	16.32%	0	0.00%
Greenfield Township	1,762,800	7.99%	489,100	16.50%	446,800	3.15%
Highland Township	2,310,541	5.56%	680,459	10.99%	2,300	11.92%
Hyde Park Township	690,100	4.01%	230,200	8.51%	57,500	17.64%
Lake Township	2,042,000	7.44%	414,800	7.59%	34,000	18.62%
Mazeppa Township	1,727,777	6.74%	178,623	5.97%	42,500	4.29%
Minneiska Township	438,300	16.25%	101,400	15.38%	220,800	5.42%
Mt Pleasant Township	1,876,550	3.90%	306,450	5.52%	0	0.00%
Oakwood Township	2,001,400	5.23%	640,400	10.32%	0	0.00%
Pepin Township	873,450	5.24%	391,950	11.82%	89,200	4.33%
Plainview Township	1,443,400	3.18%	374,600	6.01%	4,400	6.59%
Watopa Township	2,236,967	8.80%	689,733	17.48%	4,800	27.43%
West Albany Township	2,306,400	6.34%	548,800	8.65%	27,200	14.62%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>WABASHA (Continued)</b>						
Zumbro Township	1,535,850	4.12%	554,750	12.04%	52,000	2.94%
Elgin	21,000	4.25%	1,400	0.85%	0	0.00%
Hammond	200	21.57%	0	0.00%	0	0.00%
Kellogg	700	0.22%	24,000	55.56%	28,800	12.54%
Mazeppa	33,600	4.98%	2,900	13.43%	5,100	12.72%
Millville	0	0.00%	0	0.00%	0	0.00%
Plainview	25,700	1.30%	10,100	3.02%	0	0.00%
Wabasha	469,050	10.26%	162,550	13.35%	169,200	4.00%
Zumbro Falls	11,400	6.94%	14,800	10.49%	0	0.00%
Bellechester	9,700	5.74%	0	0.00%	0	0.00%
Lake City	2,100	0.91%	22,400	1.18%	24,900	0.27%
Minneiska	0	0.00%	0	0.00%	26,600	7.01%
<b>TOTAL</b>	<b>27,704,735</b>		<b>7,044,865</b>		<b>1,238,200</b>	
<b>WADENA</b>						
Aldrich Township	2,860,700	12.92%	276,900	17.37%	118,300	29.96%
Blueberry Township	1,658,700	16.45%	746,000	26.63%	2,712,300	22.79%
Bullard Township	1,465,100	23.28%	142,600	34.41%	1,598,600	33.87%
Huntersville Township	477,300	26.87%	117,400	34.44%	1,974,100	32.93%
Leaf River Township	3,570,200	18.78%	597,000	30.60%	572,400	39.05%
Lyons Township	2,060,400	25.59%	288,500	28.97%	1,837,500	34.32%
Meadow Township	2,480,600	27.48%	1,084,300	35.11%	1,129,700	31.40%
North Germany Township	3,596,800	22.27%	531,300	28.46%	913,400	34.30%
Orton Township	3,044,100	23.91%	424,100	32.10%	977,600	29.82%
Red Eye Township	3,139,600	20.69%	570,700	29.24%	550,300	28.79%
Rockwood Township	3,659,700	19.22%	629,400	28.42%	300,700	37.50%
Shell River Township	1,300,500	22.82%	663,000	30.24%	1,469,600	24.86%
ThomasTown Township	2,901,300	16.17%	1,081,500	23.14%	897,200	31.53%
Wadena Township	1,370,400	6.98%	444,600	19.57%	93,400	29.22%
Wing River Township	4,015,000	20.29%	350,500	22.49%	770,900	30.46%
Aldrich	34,200	15.88%	0	0.00%	0	0.00%
Menahga	93,500	21.42%	6,300	29.30%	171,700	6.20%
Nimrod Village of	46,800	24.35%	0	0.00%	202,500	36.61%
Sebeka	174,900	19.62%	17,600	30.45%	0	0.00%
Verndale	31,200	7.28%	0	0.00%	0	0.00%
Staples	51,300	20.66%	17,500	29.56%	0	0.00%
Wadena	69,400	25.96%	38,700	15.78%	0	0.00%
<b>TOTAL</b>	<b>38,101,700</b>		<b>8,027,900</b>		<b>16,290,200</b>	
<b>WASECA</b>						
Alton Township	124,400	0.29%	10,600	0.08%	17,100	38.26%
Blooming Grove Township	207,800	0.52%	121,300	0.99%	0	0.00%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>WASECA (Continued)</b>						
Byron Township	100,400	0.22%	800	0.00%	0	0.00%
Freedom Township	74,100	0.16%	200	0.00%	0	0.00%
Iosco Township	236,500	0.55%	2,300	0.02%	320,000	9.64%
Janesville Township	227,100	0.62%	27,400	0.43%	41,000	7.64%
New Richland Township	186,700	0.38%	3,200	0.02%	692,200	19.91%
Otisco Township	252,000	0.53%	16,800	0.17%	0	0.00%
St Mary Township	26,100	0.05%	7,500	0.08%	0	0.00%
Vivian Township	98,700	0.19%	5,900	0.05%	0	0.00%
Wilton Township	252,500	0.51%	1,900	0.02%	0	0.00%
Woodville Township	304,900	0.83%	17,200	0.20%	0	0.00%
Janesville	0	0.00%	0	0.00%	0	0.00%
New Richland	0	0.00%	4,500	11.11%	0	0.00%
Waldorf	0	0.00%	0	0.00%	0	0.00%
Waseca	0	0.00%	221,600	24.31%	0	0.00%
Elysian	0	0.00%	0	0.00%	0	0.00%
<b>TOTAL</b>	<b>2,091,200</b>		<b>441,200</b>		<b>1,070,300</b>	
<b>WASHINGTON</b>						
Baytown Township	10,308,300	54.26%	1,793,000	37.31%	0	0.00%
Denmark Township	56,988,650	59.63%	16,374,850	67.31%	2,683,800	36.88%
May Township	57,774,925	50.70%	39,215,975	74.10%	10,313,600	36.99%
New Scandia Township	55,848,605	53.34%	10,416,795	57.33%	11,365,300	32.15%
Grey Cloud Island Townsh	1,339,100	54.47%	408,400	43.78%	0	0.00%
Stillwater Township	26,856,425	50.09%	9,980,175	64.83%	158,200	23.93%
West Lakeland Township	5,720,400	41.78%	5,013,200	50.85%	11,500	11.00%
Afton	37,000,450	50.81%	12,532,950	59.11%	576,200	18.56%
Bayport	0	0.00%	57,700	1.46%	0	0.00%
Birchwood	0	0.00%	0	0.00%	741,300	29.71%
Dellwood	459,300	42.74%	383,300	19.50%	2,566,400	29.39%
Forest Lake	25,588,063	43.30%	12,882,237	61.90%	6,481,600	28.71%
Hugo	42,668,700	46.09%	20,756,000	60.81%	8,900	2.63%
Lake Elmo	25,020,900	51.30%	16,371,900	60.22%	83,400	9.15%
Lakeland Shore	0	0.00%	0	0.00%	0	0.00%
Mahtomedi	664,200	96.59%	0	0.00%	164,100	21.57%
Marine-on-StCroix	819,900	33.42%	328,700	30.36%	539,700	15.22%
Newport	0	0.00%	855,300	15.14%	5,300	26.11%
St Paul Park	3,852,700	91.84%	66,000	36.34%	0	0.00%
Landfall	0	0.00%	0	0.00%	0	0.00%
Stillwater	0	0.00%	0	0.00%	129,700	12.43%
Willernie	0	0.00%	0	0.00%	0	0.00%
Oak Park Heights	0	0.00%	3,947,800	64.97%	62,500	18.23%
St Marys Point	0	0.00%	0	0.00%	2,086,100	36.88%
Lakeland	0	0.00%	266,800	24.34%	1,059,000	36.38%
Lake St Croix Beach	0	0.00%	0	0.00%	290,700	22.54%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>WASHINGTON (Continued)</b>						
Pine Springs	0	0.00%	0	0.00%	0	0.00%
Cottage Grove	38,452,787	70.85%	49,056,413	68.90%	109,200	11.80%
Woodbury	30,855,000	65.06%	70,612,500	65.58%	0	0.00%
Oakdale	3,070,100	77.61%	1,883,800	24.23%	87,200	18.57%
Grant	34,888,500	40.93%	5,064,500	40.03%	107,800	34.86%
Hastings	0	0.00%	0	0.00%	0	0.00%
White Bear Lake	0	0.00%	0	0.00%	0	0.00%
<b>TOTAL</b>	<b>458,177,005</b>		<b>278,268,295</b>		<b>39,631,500</b>	
<b>WATONWAN</b>						
Adrian Township	145,600	0.44%	0	0.00%	0	0.00%
Antrim Township	130,500	0.36%	5,900	0.04%	0	0.00%
Butterfield Township	30,400	0.09%	0	0.00%	0	0.00%
Fieldon Township	1,000,400	3.11%	429,000	3.33%	0	0.00%
Long Lake Township	165,700	0.50%	1,400	0.01%	444,300	16.65%
Madelia Township	306,900	0.91%	39,800	0.50%	300	30.00%
Nelson Township	69,100	0.18%	3,800	0.06%	0	0.00%
Odin Township	70,700	0.24%	0	0.00%	0	0.00%
Riverdale Township	111,900	0.30%	20,400	0.31%	0	0.00%
Rosendale Township	129,500	0.48%	2,600	0.02%	0	0.00%
St James Township	80,500	0.23%	2,200	0.02%	0	0.00%
South Branch Township	115,300	0.31%	5,000	0.03%	0	0.00%
Butterfield	28,800	16.52%	300	3.49%	0	0.00%
Darfur	0	0.00%	0	0.00%	0	0.00%
LaSalle	0	0.00%	0	0.00%	0	0.00%
Lewisville	0	0.00%	0	0.00%	0	0.00%
Madelia	0	0.00%	0	0.00%	0	0.00%
Odin	0	0.00%	3,300	3.30%	0	0.00%
St James	0	0.00%	0	0.00%	0	0.00%
Ormsby	0	0.00%	0	0.00%	0	0.00%
<b>TOTAL</b>	<b>2,385,300</b>		<b>513,700</b>		<b>444,600</b>	
<b>WILKIN</b>						
Akron Township	88,700	0.68%	2,200	0.04%	0	0.00%
Andrea Township	2,000	0.01%	5,900	0.07%	0	0.00%
Atherton Township	374,600	3.22%	10,100	0.12%	0	0.00%
Bradford Township	87,900	0.61%	600	0.00%	0	0.00%
Brandrup Township	1,300	0.01%	1,000	0.00%	0	0.00%
Breckenridge Township	6,300	0.06%	14,700	0.30%	0	0.00%
Campbell Township	1,300	0.02%	4,100	0.01%	0	0.00%
Champion Township	19,100	0.18%	1,800	0.01%	0	0.00%
Connelly Township	10,200	0.09%	1,400	0.02%	0	0.00%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>WILKIN (Continued)</b>						
Deerhorn Township	34,500	0.25%	0	0.00%	0	0.00%
Foxhome Township	44,300	0.21%	1,100	0.02%	0	0.00%
Manston Township	84,800	0.70%	28,100	0.41%	0	0.00%
Mccauleyville Township	65,500	1.41%	200	0.01%	0	0.00%
Meadows Township	175,600	1.51%	0	0.00%	0	0.00%
Mitchell Township	17,600	0.12%	0	0.00%	0	0.00%
Nilsen Township	101,700	0.53%	0	0.00%	0	0.00%
Nordick Township	23,300	0.14%	0	0.00%	0	0.00%
Prairie View Township	47,100	0.35%	3,600	0.07%	0	0.00%
Roberts Township	700	0.01%	5,500	0.07%	0	0.00%
Sunnyside Township	21,300	0.10%	11,300	0.14%	0	0.00%
Tanberg Township	95,300	1.14%	6,400	0.12%	0	0.00%
Wolverton Township	13,200	0.10%	2,300	0.02%	0	0.00%
Breckenridge	0	0.00%	0	0.00%	0	0.00%
Campbell	0	0.00%	1,900	1.78%	0	0.00%
Doran	0	0.00%	500	1.56%	0	0.00%
Foxhome	0	0.00%	0	0.00%	0	0.00%
Kent	0	0.00%	0	0.00%	0	0.00%
Nashua	0	0.00%	0	0.00%	0	0.00%
Tenney	0	0.00%	0	0.00%	0	0.00%
Wolverton	100	0.07%	0	0.00%	0	0.00%
Rothsay	300	0.04%	600	0.33%	0	0.00%
<b>TOTAL</b>	1,316,700		103,300		0	
<b>WINONA</b>						
Dresbach Township	2,908,100	45.81%	499,700	32.89%	589,600	17.08%
Elba Township	5,330,450	19.99%	1,122,950	26.90%	23,900	14.80%
Fremont Township	6,952,150	16.94%	1,304,450	17.69%	197,200	31.44%
Hart Township	7,074,000	19.02%	2,989,300	30.62%	129,800	38.91%
Hillsdale Township	5,920,000	31.86%	840,500	33.73%	87,800	37.93%
Homer Township	14,110,700	34.88%	3,094,300	47.99%	198,800	14.10%
Mt Vernon Township	8,379,200	21.77%	589,900	22.29%	29,100	32.62%
New Hartford Township	12,681,675	32.27%	2,114,325	32.66%	463,200	31.69%
Norton Township	7,192,000	17.03%	966,900	24.93%	210,000	29.62%
Pleasant Hill Township	13,841,900	30.01%	1,585,700	38.29%	292,500	37.66%
Richmond Township	4,043,200	33.07%	384,000	39.44%	803,600	18.68%
Rollingstone Township	7,762,849	34.03%	1,835,251	36.32%	26,700	13.13%
St Charles Township	4,504,400	11.11%	964,500	8.90%	61,300	30.30%
Saratoga Township	6,301,450	13.07%	1,126,750	16.60%	98,500	21.86%
Utica Township	3,896,400	7.55%	430,000	7.12%	0	0.00%
Warren Township	9,092,428	19.97%	1,662,872	27.13%	59,500	29.18%
Whitewater Township	4,150,000	21.32%	398,100	20.17%	0	0.00%
Wilson Township	16,939,521	34.86%	4,202,979	43.33%	260,200	36.13%
Wiscoy Township	10,396,150	35.52%	5,694,450	38.35%	463,200	39.02%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>WINONA (Continued)</b>						
Altura	581,700	13.15%	100,500	29.11%	0	0.00%
Dakota	11,300	5.83%	2,100	7.69%	92,500	15.15%
Elba	119,000	38.09%	250,200	46.46%	43,600	34.85%
Goodview	43,400	23.33%	9,300	6.72%	0	0.00%
Lewiston	232,700	33.57%	214,100	31.60%	0	0.00%
Minnesota City	0	0.00%	0	0.00%	0	0.00%
Rollingstone	48,500	12.01%	0	0.00%	0	0.00%
St Charles	898,450	36.15%	351,650	24.95%	10,000	8.69%
Stockton	253,700	24.86%	0	0.00%	0	0.00%
Utica	5,700	0.31%	0	0.00%	0	0.00%
Winona	1,225,100	32.22%	1,354,700	43.94%	28,900	3.29%
Minneiska	37,900	76.57%	0	0.00%	8,000	30.30%
LaCrescent	0	0.00%	29,100	15.09%	0	0.00%
<b>TOTAL</b>	<b>154,934,023</b>		<b>34,118,577</b>		<b>4,177,900</b>	
<b>WRIGHT</b>						
Albion Township	36,693,931	45.02%	6,933,669	61.09%	987,700	13.93%
Buffalo Township	59,536,850	56.27%	15,708,850	67.22%	369,300	35.01%
Chatham Township	29,240,179	53.86%	5,271,621	74.13%	299,400	41.68%
Clearwater Township	19,639,846	40.97%	6,456,354	63.80%	2,141,700	11.79%
Cokato Township	22,156,823	37.65%	8,182,077	51.13%	433,900	10.88%
Corinna Township	28,342,400	50.49%	8,809,900	68.97%	31,186,700	23.36%
Franklin Township	100,316,582	48.25%	17,040,718	62.78%	29,600	3.72%
French Lake Township	25,185,242	40.93%	6,080,158	57.95%	4,818,600	16.39%
Maple Lake Township	44,538,214	47.33%	8,298,486	67.77%	3,557,300	17.43%
Marysville Township	51,219,300	45.97%	8,120,000	63.53%	272,500	18.68%
Middleville Township	42,164,900	49.06%	9,812,400	56.48%	125,800	32.80%
Monticello Township	48,961,470	48.56%	29,938,730	67.39%	241,000	13.15%
Rockford Township	73,594,200	57.38%	17,348,900	68.20%	512,400	25.56%
Silver Creek Township	44,648,850	45.78%	13,805,450	66.66%	4,993,800	25.58%
Southside Township	12,284,075	38.26%	6,583,725	55.88%	27,840,200	21.29%
Stockholm Township	16,351,300	31.88%	5,811,800	42.31%	429,800	19.58%
Victor Township	44,711,000	51.22%	8,622,200	59.87%	433,100	8.50%
Woodland Township	55,694,430	50.98%	10,389,770	50.77%	3,500	29.66%
Albertville	5,274,000	83.06%	9,551,700	82.36%	0	0.00%
Annandale	1,519,100	51.51%	0	0.00%	215,100	8.31%
Buffalo	1,103,100	48.60%	5,729,300	55.71%	1,132,700	11.50%
Cokato	276,400	40.64%	550,000	60.23%	7,800	5.26%
Delano	3,401,800	76.02%	3,461,100	52.30%	0	0.00%
Howard Lake	273,300	47.47%	210,000	87.46%	135,500	18.48%
Maple Lake	4,508,800	72.92%	148,700	88.51%	0	0.00%
Monticello	931,200	66.43%	9,291,200	66.88%	0	0.00%
Montrose	1,272,000	54.60%	2,532,700	66.22%	0	0.00%
St Michael	73,801,350	66.19%	31,626,950	65.40%	4,300	0.61%

**Table A-1 (Continued)**  
**Total Market Value Limitation and Reduction by City and Township**  
**Farm Homestead, Farm Non-Homestead, and Seasonal Residential Recreational Property**  
**Taxes Payable 2005**

	Farm Homestead Limitation	Percent Reduction	Farm Non- Homestead Limitation	Percent Reduction	Seasonal Residential Recreational Limitation	Percent Reduction
<b>WRIGHT (Continued)</b>						
South Haven	408,475	57.32%	150,425	45.52%	0	0.00%
Waverly	719,200	69.17%	1,548,000	48.14%	1,726,600	19.00%
Otsego	92,417,936	70.74%	35,983,564	64.72%	0	0.00%
Dayton	0	0.00%	0	0.00%	0	0.00%
Clearwater	0	0.00%	246,100	44.52%	20,400	4.93%
Hanover	11,350,400	84.26%	2,612,600	44.97%	0	0.00%
Rockford	1,407,500	70.03%	912,100	94.20%	0	0.00%
<b>TOTAL</b>	953,944,153		297,769,247		81,918,700	
<b>YELLOW MEDICINE</b>						
Burton Township	256,500	1.10%	121,500	1.63%	0	0.00%
Echo Township	1,300	0.00%	400	0.00%	0	0.00%
Florida Township	377,100	3.14%	238,000	5.35%	0	0.00%
Fortier Township	723,800	8.05%	766,200	11.99%	0	0.00%
Friendship Township	28,400	0.10%	8,400	0.07%	0	0.00%
Hammer Township	511,300	2.72%	189,400	3.85%	0	0.00%
Hazel Run Township	460,200	1.70%	289,700	2.21%	0	0.00%
Lisbon Town	31,300	0.13%	13,900	0.12%	0	0.00%
Minn Falls Township	549,400	2.59%	361,700	5.36%	0	0.00%
Norman Township	138,200	0.84%	84,200	1.64%	0	0.00%
Normania Township	564,300	2.39%	447,600	3.69%	0	0.00%
Omro Township	576,000	2.81%	362,500	3.85%	0	0.00%
Oshkosh Township	644,300	2.51%	147,800	3.64%	0	0.00%
Posen Township	9,500	0.03%	0	0.00%	0	0.00%
Sandnes Township	635,400	2.22%	363,500	2.95%	0	0.00%
Sioux Agency Township	204,600	0.74%	65,100	0.49%	0	0.00%
Stoney Run Township	1,717,600	5.60%	638,500	6.48%	0	0.00%
Swede Prairie Township	649,700	2.55%	547,400	3.99%	0	0.00%
Tyro Township	514,500	2.51%	474,900	3.28%	0	0.00%
Wergeland Township	396,100	2.19%	171,700	3.19%	0	0.00%
Wood Lake Township	28,700	0.10%	5,500	0.05%	0	0.00%
Canby	30,200	11.87%	8,600	7.68%	500	27.78%
Clarkfield	0	0.00%	0	0.00%	0	0.00%
Echo	100	0.01%	0	0.00%	0	0.00%
Hanley Falls	1,400	1.60%	0	0.00%	0	0.00%
Hazel Run	8,500	1.55%	4,800	1.79%	0	0.00%
Porter	48,200	3.47%	200	2.99%	0	0.00%
St Leo	2,500	0.93%	500	12.20%	0	0.00%
Wood Lake	0	0.00%	0	0.00%	0	0.00%
Granite Falls	13,400	5.24%	2,300	4.86%	0	0.00%
<b>TOTAL</b>	9,122,500		5,314,300		500	

**Table A-2**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	Residential Homestead Limitation	Percent Reduction	Residential Non-Homestead Limitation	Percent Reduction	Total Limitation	Percent Reduction
<b>AITKIN</b>						
Aitkin Township	4,753,100	11.21%	246,200	15.07%	10,510,200	13.56%
Ball Bluff Township	1,626,000	19.17%	105,700	16.67%	6,901,600	25.41%
Balsam Township	83,200	9.20%	8,600	13.29%	1,003,300	21.07%
Beaver Township	375,800	20.67%	2,300	1.27%	3,761,800	30.59%
Clark Township	542,800	19.66%	124,200	25.78%	4,421,000	27.88%
Cornish Township	306,600	28.81%	37,800	28.83%	4,810,500	39.37%
Farm Island Township	13,853,000	16.46%	347,300	15.10%	36,211,900	18.11%
Fleming Township	2,371,700	13.02%	51,100	8.87%	10,363,800	14.64%
Glen Township	5,457,600	19.25%	111,200	14.90%	20,090,200	21.99%
Haugen Township	1,580,700	20.28%	51,300	13.52%	6,276,200	24.00%
Hazelton Township	13,099,000	20.89%	223,600	13.01%	38,536,700	23.63%
Hill Lake Township	2,272,200	15.49%	129,900	24.66%	7,078,000	20.74%
Idun Township	504,200	9.29%	28,900	5.64%	3,243,500	15.20%
Jevne Township	1,741,500	12.92%	89,000	10.74%	6,600,500	18.19%
Kimberly Township	1,501,100	24.00%	8,400	3.89%	8,276,700	29.60%
Lakeside Township	5,013,900	15.23%	700	0.13%	16,724,400	19.55%
Lee Township	146,500	17.44%	11,800	15.53%	1,870,400	25.89%
Libby Township	437,000	17.08%	90,200	55.27%	3,515,700	26.10%
Logan Township	586,700	13.79%	11,000	3.92%	5,871,900	26.74%
Macville Township	785,800	21.95%	53,100	18.47%	3,840,400	30.36%
Malmo Township	1,742,100	11.38%	3,900	0.64%	6,281,300	13.71%
Mcgregor Township	418,000	19.71%	32,000	7.94%	2,122,300	27.28%
Morrison Township	801,100	20.54%	54,700	18.54%	5,046,000	28.13%
Nordland Township	8,522,600	14.31%	247,000	10.61%	25,968,900	18.93%
Pliny Township	637,600	27.09%	29,100	33.84%	4,014,700	30.72%
Rice River Township	573,700	21.44%	28,900	15.74%	6,038,600	31.17%
Salo Township	210,700	18.84%	39,800	21.63%	2,956,700	31.23%
Seavey Township	654,900	30.13%	24,000	25.95%	3,687,900	33.92%
Shamrock Township	26,901,500	25.21%	641,200	22.37%	99,442,500	28.20%
Spalding Township	508,900	17.58%	175,200	15.20%	6,162,200	31.22%
Spencer Township	856,000	5.33%	38,700	3.98%	3,291,700	9.78%
Turner Township	2,732,600	24.19%	12,800	12.40%	9,418,700	23.78%
Verdon Township	251,200	28.50%	7,500	2.54%	2,208,000	27.80%
Wagner Township	4,050,100	25.33%	126,000	22.34%	19,646,100	31.32%
Waukenabo Township	5,712,300	26.09%	50,600	10.53%	20,416,200	28.53%
Wealthwood Township	7,114,400	29.43%	229,500	31.05%	18,792,900	33.55%
White Pine Township	80,200	23.09%	70,300	36.79%	1,427,700	31.72%
Williams Township	657,000	21.99%	84,100	18.02%	5,236,400	29.02%
Workman Township	2,414,600	23.53%	213,600	29.37%	11,319,000	27.76%
Milward Township	344,200	32.19%	31,400	9.16%	3,568,700	35.36%
Unorg 45-24	240,800	18.55%	0	0.00%	864,000	28.62%
Unorg 47-24	291,100	13.88%	13,000	12.66%	1,589,000	23.75%
Unorg 48-27	279,800	18.51%	85,500	35.80%	2,118,500	31.65%
Unorg 49-27	431,100	14.50%	11,000	19.57%	3,891,500	28.99%
Unorg 50-25	70,000	19.90%	14,500	18.54%	2,108,500	42.35%
Unorg 50-26	114,500	31.71%	52,200	22.79%	1,827,800	36.94%
Unorg 50-27	0	0.00%	16,500	17.80%	241,100	25.83%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	Residential Homestead Limitation	Percent Reduction	Residential Non-Homestead Limitation	Percent Reduction	Total Limitation	Percent Reduction
<b>AITKIN (Continued)</b>						
Unorg 51-22	0	0.00%	0	0.00%	86,000	46.59%
Unorg 51-25	0	0.00%	0	0.00%	349,300	42.24%
Unorg 51-27	121,300	15.83%	1,000	1.09%	1,508,600	27.30%
Unorg 52-22	15,900	42.97%	0	0.00%	537,100	35.28%
Unorg 52-24	0	0.00%	7,000	4.65%	720,300	33.07%
Unorg 52-25	493,300	23.90%	0	0.00%	1,799,800	29.90%
Aitkin Co Unorg	89,700	24.59%	0	0.00%	1,943,500	37.75%
Aitkin	2,379,900	5.37%	890,000	11.03%	3,308,100	6.29%
Hill City	1,449,400	13.70%	219,300	11.48%	2,451,700	12.74%
McGrath	159,500	17.80%	81,500	17.00%	241,100	16.67%
McGregor	1,022,500	17.21%	181,900	20.57%	1,269,400	18.05%
Palisade	515,900	18.47%	84,100	19.65%	605,800	18.56%
Tamarack	28,700	3.46%	12,100	6.93%	55,300	3.07%
<b>TOTAL</b>	129,925,500		5,542,200		484,471,600	
<b>ANOKA</b>						
Burns Township	15,224,900	5.05%	2,108,100	9.85%	22,832,300	6.02%
Columbus Township	12,529,700	4.06%	2,918,200	17.04%	17,480,600	5.02%
Linwood Township	19,177,700	5.84%	2,760,700	13.72%	28,047,900	7.39%
Anoka	23,134,600	3.15%	4,740,300	9.11%	27,874,900	3.55%
Bethel	2,241,300	10.57%	417,700	13.75%	2,659,000	10.81%
Andover	42,339,200	2.06%	8,041,700	8.43%	56,338,900	2.58%
Centerville	4,064,500	1.62%	1,510,000	10.87%	5,653,800	2.13%
Columbia Heights	97,079,100	10.31%	13,853,800	16.56%	110,932,900	10.82%
Circle Pines	13,847,500	4.42%	516,500	2.94%	14,364,000	4.34%
Fridley	69,717,600	5.24%	12,579,100	15.13%	82,296,700	5.83%
Lexington	4,051,500	5.66%	2,064,400	16.71%	6,115,900	7.28%
Coon Rapids	104,078,900	3.14%	10,280,400	5.85%	114,771,600	3.29%
Ramsey	14,297,800	1.07%	2,050,500	2.78%	18,331,800	1.29%
Lino Lakes	36,813,400	2.74%	5,724,700	8.69%	49,373,000	3.42%
East Bethel	19,814,300	2.86%	3,267,200	8.18%	26,890,900	3.51%
Hilltop	482,700	15.03%	115,100	20.55%	597,800	15.85%
St Francis	11,079,600	3.41%	2,395,900	9.10%	16,683,800	4.47%
Ham Lake	21,602,300	2.00%	4,654,700	6.98%	31,748,700	2.69%
Oak Grove	9,441,800	1.80%	2,287,200	6.10%	16,942,900	2.83%
Blaine	68,488,000	2.34%	12,264,100	6.16%	85,709,800	2.73%
Spring Lake Park	17,233,000	5.25%	1,184,200	8.04%	18,417,200	5.37%
<b>TOTAL</b>	606,739,400		95,734,500		754,064,400	
<b>BECKER</b>						
Atlanta Township	73,700	5.44%	10,700	9.42%	354,400	1.49%
Audubon Township	1,635,750	9.44%	279,650	17.73%	10,914,050	20.17%
Burlington Township	3,507,350	6.30%	886,150	18.61%	10,725,450	12.57%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>BECKER (Continued)</b>						
Callaway Township	164,200	4.10%	34,888	5.40%	1,506,188	7.64%
Carsonville Township	550,900	11.37%	147,900	13.77%	3,973,400	19.50%
Cormorant Township	13,918,721	16.71%	1,749,429	19.65%	52,384,000	24.32%
Cuba Township	360,300	8.08%	149,100	20.16%	715,700	2.68%
Detroit Township	8,057,150	6.40%	1,405,150	15.34%	19,875,325	10.09%
Erie Township	7,486,450	10.10%	1,026,300	18.92%	22,000,250	16.69%
Evergreen Township	136,600	5.42%	103,000	16.89%	5,146,600	21.12%
Forest Township	3,668,250	24.61%	248,050	30.87%	14,319,100	27.46%
Green Valley Township	761,650	12.40%	135,000	13.77%	8,255,650	23.71%
Hamden Township	157,000	3.97%	23,200	3.65%	537,500	2.34%
Height of Land Townsh	4,729,500	17.58%	246,750	17.84%	18,625,750	25.95%
Holmesville Township	2,516,700	13.09%	272,500	22.66%	11,758,900	22.33%
Lake Eunice Township	14,132,650	16.66%	2,156,450	25.99%	53,118,700	23.18%
Lake Park Township	1,099,200	9.54%	206,700	14.59%	6,198,400	14.77%
Lake View Township	8,869,250	8.16%	1,390,075	17.32%	30,850,650	13.49%
Maple Grove Township	1,878,300	16.50%	112,200	16.62%	10,051,850	24.73%
Osage Township	5,684,700	16.25%	560,925	20.20%	17,014,900	22.05%
Pine Point Township	80,100	13.67%	60,800	14.85%	3,225,825	20.79%
Riceville Township	67,400	10.04%	6,600	10.76%	863,000	4.25%
Richwood Township	1,414,400	7.38%	278,500	15.67%	5,069,000	10.47%
Round Lake Township	1,452,000	19.83%	83,400	12.68%	11,911,025	27.64%
Runeberg Township	441,700	9.45%	162,200	19.02%	6,387,500	21.79%
Savannah Township	1,803,100	21.68%	308,000	32.75%	11,473,900	33.69%
Shell Lake Township	2,549,700	16.55%	206,300	21.02%	10,542,100	24.06%
Silver Leaf Township	602,800	9.25%	186,600	23.93%	6,661,200	21.57%
Spring Creek Township	41,200	7.30%	13,300	16.32%	288,700	1.55%
Spruce Grove Townshij	246,600	7.84%	104,400	12.86%	4,652,600	17.08%
Sugar Bush Township	2,253,200	17.23%	555,600	21.90%	12,108,800	27.08%
Toad Lake Township	2,345,740	14.98%	443,060	20.33%	11,264,150	23.17%
Two Inlets Township	2,274,400	17.45%	190,400	18.87%	10,341,450	24.41%
Walworth Township	55,000	7.42%	25,600	23.57%	87,400	0.38%
White Earth Township	256,100	8.90%	160,400	58.93%	2,512,200	14.72%
Wolf Lake Township	247,800	8.05%	37,100	17.78%	5,331,400	26.12%
Eagle View Township	1,270,900	17.22%	52,700	12.59%	6,874,825	24.20%
Audubon	38,300	0.55%	14,500	2.20%	98,200	1.27%
Callaway	378,500	12.23%	83,200	17.09%	488,400	12.77%
Detroit Lakes	10,913,260	3.94%	4,037,540	8.62%	21,181,800	5.55%
Frazee	1,001,600	5.19%	377,600	11.18%	1,448,400	6.29%
Lake Park	458,400	2.95%	108,700	6.82%	581,600	3.34%
Ogema	130,000	6.81%	64,700	22.17%	195,400	7.87%
Wolf Lake	50,400	6.65%	20,000	11.75%	77,900	7.37%
<b>TOTAL</b>	<b>109,760,921</b>		<b>18,725,317</b>		<b>431,993,538</b>	

**BELTRAMI**

Alaska Township	157,500	3.09%	55,900	5.34%	1,559,400	8.72%
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**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>BELTRAMI (Continued)</b>						
Battle Township	2,400	1.05%	700	0.43%	79,800	2.79%
Bemidji Township	3,220,850	3.16%	1,252,450	10.85%	6,941,600	5.61%
Benville Township	16,000	4.62%	2,700	3.56%	123,600	2.26%
Birch Township	275,000	6.80%	8,100	4.27%	686,200	9.20%
Unorg Brook Lake	423,000	7.67%	51,900	6.46%	1,579,300	13.44%
Buzzle Township	350,550	8.39%	59,250	8.49%	2,244,800	13.31%
Cormant Township	61,600	5.40%	1,000	0.54%	535,800	5.38%
Durand Township	210,650	3.36%	139,550	12.76%	1,030,900	8.02%
Eckles Township	832,550	3.25%	239,650	7.27%	2,043,600	5.43%
Frohn Township	4,583,582	7.47%	783,718	13.76%	9,666,200	10.28%
Grant Valley Township	1,512,000	2.87%	1,162,400	17.79%	4,470,300	6.30%
Hagali Township	240,500	2.87%	28,200	5.33%	1,897,200	8.61%
Hamre Township	13,300	12.09%	200	0.85%	223,700	8.79%
Hines Township	936,300	4.93%	172,300	11.33%	2,719,200	7.95%
Hornet Township	107,400	5.09%	30,400	11.83%	868,600	8.52%
Jones Township	271,700	6.71%	62,000	11.34%	1,554,800	12.52%
Kelliher Township	15,500	2.33%	62,400	25.71%	415,400	6.40%
Lammers Township	440,300	6.25%	128,700	9.52%	2,587,800	10.05%
Langor Township	136,700	6.87%	26,600	7.24%	969,200	8.93%
Lee Township	7,000	5.16%	1,700	3.70%	92,700	3.44%
Liberty Township	528,000	2.75%	64,800	4.70%	1,908,900	5.84%
Maple Ridge Township	73,100	4.30%	6,400	4.12%	1,031,800	12.86%
Minnie Township	30,000	12.18%	0	0.00%	442,500	16.51%
Moose Lake Township	683,400	9.92%	197,300	13.60%	3,090,200	16.37%
Nebish Township	285,500	5.77%	64,200	9.18%	1,052,000	6.06%
Northern Township	3,427,750	1.90%	2,283,650	11.16%	7,564,500	3.25%
Obrien Township	15,000	3.02%	0	0.00%	306,200	4.04%
Port Hope Township	1,280,000	5.09%	220,200	7.48%	2,603,200	6.89%
Quiring Township	36,500	4.96%	8,500	5.17%	181,800	4.02%
Roosevelt Township	0	0.00%	41,900	5.93%	1,454,700	9.14%
Shooks Township	25,100	1.60%	19,100	7.48%	537,200	4.86%
Shotley Township	277,650	18.00%	91,850	23.51%	2,530,400	24.51%
Spruce Grove Townshij	3,200	1.78%	5,700	12.38%	194,300	7.65%
Steenerson Township	0	0.00%	200	7.46%	314,800	11.32%
Sugar Bush Township	409,800	6.51%	45,700	11.80%	1,078,200	10.23%
Summit Township	172,700	3.31%	45,900	10.06%	1,041,000	7.64%
Taylor Township	270,800	5.83%	22,800	6.60%	1,135,200	10.33%
Ten Lake Township	2,522,500	9.71%	152,400	13.86%	7,023,600	13.59%
Turtle Lake Township	969,300	1.37%	450,400	7.18%	3,300,600	3.15%
Turtle River Township	3,624,631	6.34%	294,569	8.99%	6,705,500	7.80%
Woodrow Township	10,500	1.66%	3,200	3.13%	283,300	4.67%
Waskish Township	73,300	2.76%	50,300	7.28%	1,595,000	12.39%
Unorg # 1	0	0.00%	0	0.00%	0	0.00%
Unorg # 2	0	0.00%	0	0.00%	100	0.26%
Unorg Eland	19,900	11.78%	0	0.00%	232,400	14.03%
Unorg Red Lake	0	0.00%	0	0.00%	88,200	8.53%
Unorg Northwood	0	0.00%	100	0.75%	150,600	5.92%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>BELTRAMI (Continued)</b>						
Unorg Yale	0	0.00%	0	0.00%	7,300	15.63%
Unorg Winner	0	0.00%	0	0.00%	10,600	30.46%
Unorg Big Grass	35,100	16.20%	0	0.00%	177,900	13.77%
Unorg Redby	100	0.07%	0	0.00%	100	0.06%
Bemidji	13,333,850	6.13%	5,493,350	10.52%	19,039,600	7.00%
Blackduck	253,900	2.29%	85,000	7.46%	347,900	2.79%
Funkley	8,300	4.79%	10,600	38.18%	69,000	14.49%
Kelliher	19,700	0.58%	23,900	5.19%	83,700	1.64%
Solway	104,800	7.53%	23,400	22.10%	189,500	9.92%
Tenstrike	274,700	4.78%	47,500	6.17%	873,800	9.00%
Turtle River	0	0.00%	26,300	4.94%	71,300	1.86%
Wilton	223,300	4.18%	8,400	4.87%	328,100	5.34%
<b>TOTAL</b>	<b>42,806,763</b>		<b>14,057,437</b>		<b>109,335,100</b>	
<b>BENTON</b>						
Alberta Township	747,000	4.98%	472,000	18.47%	8,906,000	13.47%
Gilmanton Township	1,601,150	7.92%	510,650	16.75%	8,729,800	12.41%
Glendorado Township	1,358,500	8.31%	550,900	14.57%	8,613,300	12.19%
Graham Township	412,600	6.00%	358,600	13.94%	8,064,300	14.19%
Granite Ledge Townshi	1,240,500	7.79%	788,900	21.99%	9,734,600	16.66%
Langola Township	2,574,800	6.77%	590,800	15.18%	10,271,700	11.28%
Mayhew Lake Townshij	903,100	4.71%	443,200	11.82%	6,731,000	8.91%
Maywood Township	1,439,550	8.13%	496,650	14.99%	9,751,300	13.53%
Minden Township	2,243,050	3.31%	1,409,550	17.95%	14,589,600	11.09%
St George Township	1,198,750	3.50%	810,950	17.48%	7,898,100	8.77%
Sauk Rapids Township	923,100	2.62%	442,700	12.82%	3,948,200	7.88%
Watab Township	7,509,950	5.07%	2,392,950	13.51%	15,987,600	8.10%
Foley	613,832	0.90%	334,468	3.28%	1,157,800	1.47%
Gilman	260,400	3.18%	84,100	13.15%	401,500	4.33%
Rice	275,600	0.72%	193,300	7.25%	2,507,300	5.30%
Ronneby	85,900	6.67%	41,000	7.13%	147,600	7.25%
Sauk Rapids	4,161,850	0.98%	1,532,850	5.01%	5,997,700	1.31%
Sartell	604,200	1.51%	378,400	10.23%	1,065,400	2.42%
St Cloud	4,099,100	3.66%	1,735,900	11.73%	6,547,100	5.11%
<b>TOTAL</b>	<b>32,252,932</b>		<b>13,567,868</b>		<b>131,049,900</b>	
<b>BIG STONE</b>						
Akron Township	8,900	1.82%	7,400	1.80%	2,248,000	7.74%
Almond Township	9,500	2.49%	3,600	2.89%	999,100	4.48%
Artichoke Township	55,700	8.88%	200	0.05%	2,265,300	10.74%
Big Stone Township	568,400	6.97%	144,800	14.24%	3,327,900	9.87%
Browns Valley Townshi	7,000	1.11%	0	0.00%	2,285,200	7.25%
Foster Township	240,800	12.93%	104,600	14.56%	4,952,200	15.15%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>BIG STONE (Continued)</b>						
Graceville Township	18,400	2.18%	13,800	3.46%	802,600	3.04%
Malta Township	0	0.00%	0	0.00%	829,600	3.52%
Moonshine Township	10,600	2.63%	9,400	9.73%	1,208,400	4.13%
Odessa Township	15,500	1.41%	0	0.00%	2,150,200	11.76%
Ortonville Township	21,500	1.77%	12,600	7.96%	517,100	5.56%
Otreys Township	5,200	2.83%	38,100	18.78%	1,689,600	9.25%
Prior Township	384,200	9.08%	105,800	10.05%	5,715,700	11.19%
Toqua Township	4,300	1.57%	0	0.00%	413,100	1.92%
Barry	10,600	9.25%	3,700	7.01%	15,800	3.80%
Beardsley	14,200	0.63%	11,600	3.79%	32,400	1.20%
Clinton	4,700	0.11%	700	0.09%	21,700	0.40%
Correll	8,300	2.05%	2,700	5.24%	28,000	4.26%
Graceville	21,400	0.27%	50,100	5.13%	76,800	0.83%
Johnson	10,700	4.16%	200	0.63%	14,500	2.79%
Odessa	11,600	1.04%	11,700	4.65%	69,200	4.39%
Ortonville	1,492,500	3.74%	408,900	6.86%	2,134,200	4.46%
<b>TOTAL</b>	<b>2,924,000</b>		<b>929,900</b>		<b>31,796,600</b>	
<b>BLUE EARTH</b>						
Beauford Township	1,624,300	14.51%	434,200	21.82%	6,682,500	8.91%
Butternut Valley Towns	1,390,000	14.58%	279,100	24.27%	5,376,200	7.24%
Cambria Township	1,744,400	17.08%	1,175,100	47.90%	7,041,700	17.74%
Ceresco Township	761,400	17.67%	362,800	36.54%	4,802,000	7.32%
Danville Township	385,200	7.06%	180,100	17.53%	2,664,320	4.21%
Decoria Township	5,584,300	10.35%	2,621,700	36.05%	12,542,300	10.06%
Garden City Township	4,127,500	12.60%	1,101,800	29.11%	10,718,400	12.11%
Jamestown Township	6,300,600	11.55%	2,141,700	26.56%	13,721,800	14.19%
Judson Township	4,046,300	18.01%	935,800	32.04%	11,760,700	13.27%
Leray Township	6,198,600	15.27%	1,283,100	35.01%	12,985,400	12.56%
Lime Township	8,498,900	11.35%	1,801,100	21.35%	13,457,400	12.75%
Lincoln Township	878,100	16.70%	451,800	31.73%	5,161,500	8.53%
Lyra Township	1,144,100	13.37%	494,300	31.94%	5,806,574	8.03%
McPherson Township	743,400	5.91%	359,500	24.30%	3,423,510	4.57%
Mankato Township	7,244,800	5.10%	2,235,800	20.39%	20,848,300	9.85%
Mapleton Township	902,800	12.32%	174,200	18.63%	4,228,300	6.51%
Medo Township	591,900	7.45%	179,800	19.21%	3,523,300	5.23%
Pleasant Mound Towns	411,700	12.86%	353,075	24.80%	3,611,667	5.31%
Rapidan Township	3,921,750	8.58%	1,468,750	26.88%	12,839,675	11.49%
Shelby Township	1,348,500	18.24%	486,600	34.02%	5,903,300	8.50%
South Bend Township	4,506,700	8.11%	2,426,000	20.79%	9,375,500	10.95%
Sterling Township	667,800	8.37%	340,000	18.51%	4,434,700	6.47%
Vernon Center Townsh	840,100	18.18%	788,100	25.02%	5,593,900	7.32%
Amboy	2,867,200	15.87%	243,400	16.92%	3,134,100	15.88%
Eagle Lake	9,147,626	10.83%	1,943,250	30.72%	12,594,076	13.48%
Good Thunder	1,891,000	9.68%	341,600	18.86%	2,323,700	10.54%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	Residential Homestead Limitation	Percent Reduction	Residential Non-Homestead Limitation	Percent Reduction	Total Limitation	Percent Reduction
<b>BLUE EARTH (Continued)</b>						
Lake Crystal	12,480,800	12.28%	1,637,125	19.52%	14,254,425	12.77%
Madison Lake	4,086,800	9.29%	1,221,700	18.25%	5,383,700	10.50%
Mankato	47,250,000	4.92%	21,284,800	15.22%	69,928,600	6.32%
Mapleton	8,289,300	13.89%	664,600	17.67%	9,083,700	13.91%
St Clair	2,380,800	6.77%	253,500	18.04%	2,782,200	7.49%
Vernon Center	796,800	7.24%	91,300	14.52%	928,000	7.36%
Pemberton	550,900	6.68%	133,800	20.16%	692,300	7.69%
Skyline	1,538,000	6.86%	2,600	52.00%	1,540,600	6.87%
Minnesota Lake	0	0.00%	0	0.00%	0	0.00%
<b>TOTAL</b>	<b>155,142,376</b>		<b>49,892,100</b>		<b>309,148,347</b>	
<b>BROWN</b>						
Albin Township	12,900	0.48%	7,300	1.43%	247,700	0.48%
Bashaw Township	102,400	6.01%	32,400	4.77%	343,500	0.80%
Burnstown Township	440,200	12.15%	66,400	13.45%	711,100	1.36%
Cottonwood Township	185,200	0.71%	24,500	1.74%	369,200	0.50%
Eden Township	75,100	5.65%	50,400	9.86%	582,900	0.93%
Home Township	191,300	1.77%	50,600	5.04%	804,500	0.85%
Lake Hanska Township	565,600	9.42%	213,100	17.62%	1,008,400	1.62%
Leavenworth Township	142,600	3.90%	66,200	14.37%	332,200	0.65%
Linden Township	133,100	2.35%	1,700	0.40%	162,600	0.27%
Milford Township	215,100	0.84%	34,700	2.45%	548,400	0.69%
Mulligan Township	5,900	0.60%	2,400	0.49%	19,500	0.04%
North Star Township	86,500	2.72%	8,700	1.93%	202,500	0.40%
Prairieville Township	100,500	3.51%	57,300	9.19%	250,200	0.43%
Sigel Township	251,100	4.66%	28,700	6.43%	605,800	1.04%
Stark Township	179,300	3.43%	106,100	15.00%	582,300	1.07%
Stately Township	7,600	0.88%	8,400	3.98%	133,600	0.32%
Cobden	16,800	4.44%	1,600	1.06%	18,800	0.98%
Evan	39,200	3.89%	400	1.03%	40,100	1.67%
Hanska	79,900	0.92%	4,400	0.91%	84,300	0.90%
New Ulm	1,968,614	0.44%	944,786	3.82%	2,959,900	0.63%
Sleepy Eye	268,300	0.29%	33,200	0.80%	425,400	0.43%
Springfield	106,100	0.27%	27,200	1.16%	134,300	0.32%
Comfrey	124,400	1.72%	4,500	2.01%	128,900	1.66%
<b>TOTAL</b>	<b>5,297,714</b>		<b>1,774,986</b>		<b>10,696,100</b>	
<b>CARLTON</b>						
Atkinson Township	2,362,700	18.28%	217,300	27.37%	4,685,500	19.35%
Automba Township	391,200	16.69%	21,900	10.98%	3,945,600	27.81%
Barnum Township	5,503,000	12.90%	307,700	16.42%	14,008,500	16.21%
Beseman Township	458,700	15.96%	40,700	20.83%	3,027,900	27.04%
Blackhoof Township	2,542,800	9.27%	307,100	11.33%	6,835,000	13.44%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>CARLTON (Continued)</b>						
Unorg Clear Creek	741,000	16.01%	147,100	26.85%	4,705,100	25.00%
Unorg Corona	906,600	23.26%	61,600	26.36%	2,705,300	26.32%
Eagle Township	3,441,900	13.86%	199,000	14.92%	10,549,500	19.35%
Holyoke Township	476,900	8.57%	50,900	12.50%	3,605,000	20.84%
Kalevala Township	751,200	14.76%	87,800	13.91%	5,812,700	24.18%
Lakeview Township	984,600	14.57%	101,000	13.00%	4,204,600	23.03%
Mahtowa Township	1,025,100	5.64%	142,800	14.36%	3,000,700	10.05%
Moose Lake Township	2,605,600	6.32%	696,000	17.85%	6,833,800	10.73%
Perch Lake Township	3,616,000	9.02%	348,100	13.78%	6,553,600	11.70%
Unorg Progress	235,200	25.29%	0	0.00%	666,000	26.31%
Unorg Red Clover	736,300	10.81%	136,700	17.40%	3,602,700	21.48%
Unorg Sawyer	1,812,000	14.94%	249,900	20.58%	3,136,300	16.10%
Silver Township	575,500	9.87%	230,800	23.40%	5,789,500	20.11%
Silver Brook Township	797,300	3.85%	149,400	7.70%	1,925,600	6.04%
Skelton Township	638,800	7.76%	48,700	12.97%	3,119,900	13.46%
Split Rock Township	233,100	17.24%	65,300	16.17%	4,911,600	28.71%
Thomson Township	12,391,400	5.11%	2,524,500	13.58%	16,947,600	6.26%
Twin Lakes Township	3,734,700	3.82%	764,800	10.93%	7,287,400	6.02%
Wrenshall Township	499,600	4.07%	46,600	5.88%	2,164,100	9.92%
Barnum	1,163,200	10.71%	251,300	12.68%	1,433,900	11.10%
Carlton	173,300	0.84%	50,600	3.80%	346,500	1.53%
Cloquet	12,483,100	3.45%	2,969,700	10.09%	16,000,700	4.04%
Cromwell	821,500	18.43%	142,400	25.41%	2,005,000	24.48%
Kettle River	461,900	12.25%	88,900	12.08%	578,700	12.59%
Moose Lake	2,538,800	7.92%	693,100	11.44%	3,304,400	8.60%
Scanlon	2,912,300	7.53%	296,600	17.74%	3,208,900	7.96%
Thomson	970,100	17.90%	111,800	25.17%	1,131,300	18.93%
Wrenshall	272,600	2.55%	107,300	17.80%	414,200	3.47%
Wright	656,400	18.78%	49,600	15.08%	888,500	19.36%
<b>TOTAL</b>	<b>69,914,400</b>		<b>11,707,000</b>		<b>159,335,600</b>	
<b>CARVER</b>						
Benton Township	2,087,800	6.78%	508,000	13.28%	13,433,200	12.77%
Camden Township	3,739,700	8.08%	213,800	5.47%	13,321,800	11.27%
Chaska Township	443,700	3.62%	151,100	10.20%	5,596,600	22.63%
Dahlgren Township	3,360,600	3.74%	4,026,800	29.90%	24,610,700	13.71%
Hancock Township	822,300	6.14%	32,700	6.07%	4,382,600	8.97%
Hollywood Township	2,611,800	5.77%	417,800	9.74%	14,334,800	11.20%
Laketown Township	9,683,100	6.10%	2,044,200	17.02%	43,537,100	17.03%
San Francisco Townshi	4,144,400	6.30%	607,700	9.72%	15,737,400	13.16%
Waconia Township	8,075,400	8.72%	1,226,400	15.62%	33,562,600	18.30%
Watertown Township	4,681,600	5.64%	2,059,600	17.49%	32,018,700	16.86%
Young America Townst	3,521,000	9.69%	482,900	13.60%	14,717,400	14.29%
Carver	3,634,800	2.06%	5,137,600	24.09%	14,177,100	6.81%
Chaska	17,953,210	1.46%	7,854,490	7.62%	66,438,200	4.77%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	Residential Homestead Limitation	Percent Reduction	Residential Non-Homestead Limitation	Percent Reduction	Total Limitation	Percent Reduction
<b>CARVER (Continued)</b>						
Cologne	1,141,400	1.76%	423,200	8.87%	2,111,900	2.92%
Hamburg	1,090,100	4.12%	52,500	4.02%	1,173,400	4.21%
Mayer	481,100	0.93%	1,368,500	15.03%	2,361,500	3.71%
New Germany	658,900	4.18%	292,300	18.02%	1,727,100	9.16%
Norwood Young Americ	3,500,700	2.46%	900,500	6.93%	5,152,300	3.28%
Victoria	25,032,400	4.00%	3,127,400	7.22%	42,127,500	6.07%
Waconia	16,432,350	2.85%	3,788,650	8.08%	22,815,400	3.63%
Watertown	3,301,150	1.87%	1,184,050	7.05%	9,237,100	4.57%
Chanhassen	61,972,900	2.92%	12,754,400	10.97%	120,111,700	5.21%
<b>TOTAL</b>	<b>178,370,410</b>		<b>48,654,590</b>		<b>502,686,100</b>	
<b>CASS</b>						
Ansel Township	101,100	10.03%	50,500	24.83%	3,904,800	30.60%
Barclay Township	3,016,500	12.51%	274,800	18.64%	6,960,700	17.73%
Becker Township	3,303,700	22.95%	425,600	23.65%	10,619,400	27.78%
Beulah Township	635,100	16.90%	15,900	21.97%	3,107,100	24.69%
Birch Lake Township	10,232,100	18.87%	232,500	10.62%	36,176,100	24.92%
Blind Lake Township	438,800	16.81%	41,300	11.58%	2,925,500	23.27%
Boy Lake Township	2,797,800	21.10%	269,800	9.95%	14,989,000	29.84%
Boy River Township	160,300	13.30%	15,600	5.92%	1,450,600	23.96%
Bull Moose Township	711,900	25.56%	146,000	32.81%	2,830,900	30.61%
Bungo Township	523,900	21.35%	138,300	43.97%	3,923,500	29.03%
Byron Township	293,000	23.52%	92,000	26.58%	4,309,200	25.12%
Crooked Lake Townshi	11,068,000	20.05%	468,600	25.68%	55,969,500	26.60%
Deerfield Township	682,900	13.21%	24,900	23.05%	2,629,600	17.92%
Fairview Township	15,276,800	17.10%	1,304,400	18.99%	45,580,600	21.75%
Gould Township	1,691,300	25.08%	21,200	9.13%	8,500,700	30.65%
Hiram Township	9,189,000	19.77%	133,400	10.95%	44,912,600	25.97%
Home Brook Township	777,500	16.60%	119,500	21.31%	5,511,000	26.10%
Inguadona Township	3,548,800	22.16%	68,900	15.77%	11,132,200	26.11%
Kego Township	9,634,500	21.41%	226,800	15.71%	37,855,500	26.23%
Leech Lake Township	3,899,600	13.45%	147,300	12.15%	13,485,800	19.89%
Lima Township	356,100	15.62%	28,000	6.64%	1,646,700	24.53%
Loon Lake Township	2,469,200	12.61%	223,100	17.81%	8,271,800	20.36%
Maple Township	1,027,900	13.32%	118,900	9.62%	7,380,900	25.40%
May Township	3,608,800	20.85%	757,800	28.35%	16,729,400	27.90%
McKinley Township	353,100	21.96%	35,400	10.66%	4,481,700	25.69%
Meadow Brook Townsh	693,900	26.01%	160,200	29.72%	6,221,800	30.67%
Moose Lake Township	355,500	19.17%	63,300	19.67%	3,731,100	29.55%
Pike Bay Township	860,700	4.41%	217,600	5.42%	2,504,800	7.79%
Pine Lake Township	4,660,800	19.62%	153,100	7.82%	24,765,500	28.04%
Pine River Township	2,062,100	5.43%	987,300	16.67%	7,853,500	11.64%
Ponto Lake Township	6,574,600	16.16%	235,500	18.71%	33,453,700	22.34%
Poplar Township	288,400	21.71%	88,800	15.08%	4,654,600	27.01%
Powers Township	6,457,000	12.75%	461,800	18.40%	25,689,000	20.58%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	Residential Homestead Limitation	Percent Reduction	Residential Non-Homestead Limitation	Percent Reduction	Total Limitation	Percent Reduction
<b>CASS (Continued)</b>						
Remer Township	678,900	12.27%	71,300	22.96%	1,507,800	15.84%
Rogers Township	2,140,800	29.39%	47,900	28.48%	13,426,600	34.08%
Salem Township	189,700	12.22%	23,900	13.10%	1,425,300	22.33%
Shingobee Township	14,835,000	11.69%	1,459,200	18.06%	45,282,400	16.69%
Slater Township	1,416,300	14.79%	115,300	16.39%	3,981,500	18.13%
Smokey Hollow Townshl	735,100	25.55%	52,200	23.06%	3,202,600	23.97%
Sylvan Township	7,526,600	6.97%	1,445,000	17.67%	22,170,200	12.51%
Thunder Lake Townshij	7,615,100	21.33%	248,600	15.18%	38,004,000	27.61%
Torrey Township	1,443,900	19.30%	38,200	18.85%	5,291,800	21.80%
Trelipe Township	2,960,100	21.31%	51,600	25.90%	12,760,800	25.23%
Turtle Lake Township	8,410,000	17.32%	370,600	14.70%	31,412,200	24.27%
Wabedo Township	9,499,000	19.61%	131,600	8.17%	54,453,500	28.13%
Walden Township	1,483,100	13.91%	516,900	23.74%	7,722,900	23.11%
Wilkinson Township	1,936,700	18.60%	201,200	16.27%	6,374,000	24.54%
Wilson Township	1,943,800	10.46%	459,400	19.53%	5,523,100	16.84%
Woodrow Township	13,257,300	16.25%	528,100	15.67%	59,745,400	21.39%
Ottail Peninsula Towns	2,207,800	28.95%	0	0.00%	16,712,400	40.99%
Unorg 144-25	401,400	13.91%	58,800	33.83%	1,344,500	19.60%
Unorg 142-25	463,200	21.63%	0	0.00%	1,108,400	27.41%
Unorg 144-26	160,600	28.01%	38,100	18.16%	670,300	28.25%
Unorg 144-27	39,100	8.06%	0	0.00%	188,200	17.23%
Unorg 146-27	255,900	31.06%	0	0.00%	524,900	31.72%
Unorg 144-28	198,600	31.42%	20,300	20.57%	647,000	28.88%
Unorg 145-28	340,700	15.46%	15,200	20.62%	1,277,400	24.85%
Unorg 142-29	568,800	34.27%	0	0.00%	3,448,300	35.51%
Unorg 145-29	280,400	30.77%	0	0.00%	717,200	26.52%
Unorg 146-29	234,300	19.36%	0	0.00%	590,600	26.18%
Unorg 143-30	2,027,400	37.54%	0	0.00%	6,338,300	38.84%
Cass Co Unorg	25,300	19.40%	0	0.00%	81,200	17.68%
Backus	984,800	15.52%	212,800	13.87%	2,071,000	18.29%
Bena	75,600	12.82%	19,300	14.18%	107,500	13.90%
Boy River	89,200	13.88%	8,600	21.93%	139,900	17.39%
East Gull Lake	9,110,600	7.33%	1,397,000	14.42%	30,811,000	10.41%
Cass Lake	561,700	10.84%	330,200	10.72%	891,900	10.80%
Federal Dam	176,800	5.49%	81,800	11.46%	670,200	6.99%
Hackensack	1,088,500	11.40%	78,000	6.13%	2,168,800	14.46%
Longville	1,767,400	17.76%	327,700	18.92%	4,578,000	21.63%
Lake Shore	25,637,600	16.91%	2,111,800	22.05%	77,339,100	20.54%
Pillager	1,681,800	14.31%	315,300	16.91%	2,316,400	15.69%
Pine River	2,212,700	11.00%	263,300	9.30%	2,540,100	10.87%
Remer	1,445,800	17.05%	190,300	16.47%	1,835,000	17.41%
Walker	2,176,600	5.22%	1,186,300	14.15%	5,712,500	8.85%
Chickamaw Beach	2,137,200	21.90%	85,000	21.35%	4,655,800	26.02%
Motley	69,100	15.28%	0	0.00%	211,100	23.48%
<b>TOTAL</b>	<b>240,241,000</b>		<b>20,248,900</b>		<b>946,139,900</b>	

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>CHIPPEWA</b>						
Big Bend Township	240,400	12.15%	142,200	16.23%	3,219,400	8.56%
Crate Township	57,100	2.35%	47,100	8.60%	3,518,500	6.61%
Grace Township	74,800	7.41%	3,500	1.08%	3,981,100	9.46%
Granite Falls Township	148,800	3.54%	72,900	10.26%	1,329,900	3.78%
Havelock Township	0	0.00%	600	0.17%	2,694,100	6.14%
Kragero Township	54,400	4.33%	47,700	7.79%	1,041,900	4.22%
Leenthrop Township	45,600	1.41%	5,900	2.35%	4,842,600	10.06%
Lone Tree Township	1,300	0.05%	7,200	1.32%	3,749,300	7.02%
Louriston Township	27,500	1.94%	17,300	2.65%	3,172,500	6.52%
Mandt Township	61,600	3.17%	8,800	1.98%	2,823,000	7.69%
Rheiderland Township	58,400	2.00%	11,600	3.90%	6,039,600	11.35%
Rosewood Township	93,100	1.49%	36,700	5.26%	3,577,300	7.62%
Sparta Township	160,900	0.70%	144,500	9.95%	3,796,000	5.90%
Stoneham Township	34,000	1.11%	0	0.00%	5,839,700	11.69%
Tunsberg Township	271,900	10.47%	51,100	13.72%	3,234,100	9.96%
Woods Township	100,500	4.02%	31,400	5.48%	3,583,500	6.94%
Clara City	231,900	0.78%	118,300	4.69%	572,800	1.69%
Maynard	121,700	2.45%	15,300	1.99%	189,600	3.07%
Milan	81,200	1.72%	33,300	3.80%	122,400	2.06%
Montevideo	609,200	0.54%	323,700	2.57%	1,044,400	0.83%
Watson	15,600	0.71%	700	0.36%	17,000	0.70%
Granite Falls	315,200	1.40%	157,500	7.41%	500,800	1.98%
<b>TOTAL</b>	<b>2,805,100</b>		<b>1,277,300</b>		<b>58,889,500</b>	
<b>CHISAGO</b>						
Amador Township	3,653,900	13.45%	726,900	21.01%	38,457,200	36.66%
Chisago Lake Township	22,325,919	7.12%	4,932,581	17.09%	99,943,300	19.57%
Fish Lake Township	9,510,770	9.80%	2,841,630	20.44%	41,132,500	21.03%
Franconia Township	5,659,650	6.39%	1,933,550	16.30%	53,006,300	26.56%
Lent Township	11,275,900	5.54%	1,686,400	21.54%	38,553,000	13.98%
Nessel Township	19,772,350	17.61%	3,160,150	21.43%	57,713,600	24.53%
Rushseba Township	4,162,741	14.63%	320,059	15.24%	23,648,300	27.88%
Shafer Township	5,303,500	13.91%	1,237,500	19.98%	50,556,200	37.35%
Sunrise Township	9,459,650	11.68%	1,994,450	18.06%	60,212,900	28.84%
Wyoming Township	52,460,900	12.34%	3,248,000	19.65%	86,767,500	16.85%
Center City	2,118,800	5.02%	233,300	6.08%	2,740,400	5.62%
Chisago City	4,611,200	2.86%	1,203,900	6.47%	7,075,600	3.83%
Harris	3,786,100	7.46%	496,400	13.30%	21,641,500	22.30%
Lindstrom	16,262,100	6.31%	2,365,500	11.46%	19,785,600	6.97%
North Branch	30,183,550	6.36%	3,411,950	9.97%	79,772,300	13.25%
Rush City	3,656,850	6.20%	566,950	7.38%	5,059,400	7.36%
Shafer	428,200	2.01%	321,600	11.87%	1,301,700	5.19%
Stacy	1,189,600	3.12%	218,300	12.30%	1,516,200	3.75%
Taylors Falls	1,263,700	3.08%	285,400	7.30%	4,080,900	7.88%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	Residential Homestead Limitation	Percent Reduction	Residential Non-Homestead Limitation	Percent Reduction	Total Limitation	Percent Reduction
<b>CHISAGO (Continued)</b>						
Wyoming	17,852,497	7.66%	1,568,403	16.82%	20,054,700	8.23%
<b>TOTAL</b>	224,937,877		32,752,923		713,019,100	
<b>CLAY</b>						
Alliance Township	48,700	0.89%	24,100	5.53%	84,200	0.24%
Barnesville Township	10,400	0.28%	14,400	2.94%	103,800	0.48%
Cromwell Township	666,400	7.02%	9,500	4.12%	808,400	2.84%
Eglon Township	506,900	4.76%	20,000	2.45%	915,900	2.74%
Elkton Township	260,200	3.18%	11,300	4.06%	403,200	1.63%
Elmwood Township	44,400	0.35%	14,000	2.79%	135,600	0.30%
Felton Township	700	0.07%	500	0.24%	6,400	0.03%
Flowing Township	54,400	2.86%	20,800	9.58%	179,000	0.81%
Georgetown Township	18,000	0.55%	0	0.00%	56,600	0.17%
Glyndon Township	51,600	0.55%	29,700	2.55%	1,432,500	3.75%
Goose Prairie Township	406,300	14.70%	58,500	15.10%	732,900	3.83%
Hagen Township	34,900	2.82%	6,800	2.03%	269,800	2.33%
Hawley Township	330,100	2.15%	49,900	13.93%	567,800	1.87%
Highland Grove Townsh	269,950	4.93%	650	0.28%	431,400	1.86%
Holy Cross Township	139,100	5.71%	13,500	2.42%	200,100	0.66%
Humboldt Township	42,300	0.74%	44,900	11.69%	196,400	0.93%
Keene Township	18,000	1.01%	900	0.79%	170,900	1.34%
Kragnes Township	41,300	0.53%	5,400	1.04%	73,900	0.19%
Kurtz Township	21,900	0.20%	1,900	0.49%	30,000	0.08%
Moland Township	111,800	1.22%	30,600	3.92%	184,800	0.46%
Moorhead Township	100	0.00%	60,000	8.44%	6,944,200	18.66%
Morken Township	18,600	0.50%	0	0.00%	25,400	0.07%
Oakport Township	392,100	0.48%	231,800	8.30%	3,088,100	2.72%
Parke Township	590,300	4.62%	70,600	11.42%	3,734,400	9.31%
Riverton Township	116,600	0.85%	35,800	3.62%	286,200	0.93%
Skree Township	27,100	1.33%	19,300	6.43%	220,100	1.37%
Spring Prairie Townsh	23,800	0.41%	18,200	4.90%	611,800	2.48%
Tansem Township	610,700	12.59%	80,700	15.43%	3,399,200	14.79%
Ulen Township	139,700	7.60%	35,300	8.70%	339,200	1.68%
Viding Township	1,500	0.08%	0	0.00%	4,200	0.01%
Barnesville	353,550	0.52%	85,550	3.04%	446,300	0.63%
Comstock	71,200	2.64%	5,400	4.88%	99,500	3.13%
Dilworth	382,000	0.44%	562,700	16.67%	1,328,800	1.47%
Felton	183,900	4.74%	46,600	10.19%	234,800	4.63%
Georgetown	246,000	11.21%	17,900	5.49%	263,900	9.02%
Glyndon	219,500	0.70%	24,400	1.50%	312,100	0.92%
Hawley	438,700	0.91%	111,900	4.95%	554,100	1.10%
Hitterdal	77,000	2.84%	900	0.33%	81,100	2.42%
Moorhead	1,746,300	0.20%	553,000	1.02%	13,218,700	1.40%
Sabin	1,443,600	11.50%	89,800	14.93%	1,574,500	11.75%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	Residential Homestead Limitation	Percent Reduction	Residential Non-Homestead Limitation	Percent Reduction	Total Limitation	Percent Reduction
<b>CLAY (Continued)</b>						
Ulen	1,027,500	13.40%	248,800	21.21%	1,306,900	13.90%
<b>TOTAL</b>	11,187,100		2,656,000		45,057,100	
<b>CLEARWATER</b>						
Bear Creek Township	34,400	3.10%	31,200	16.70%	1,248,700	14.78%
Clover Township	42,650	4.06%	13,550	5.89%	952,400	12.93%
Copley Township	109,700	0.60%	61,200	6.64%	874,500	2.86%
Dudley Township	112,800	2.78%	10,500	4.10%	1,063,500	6.83%
Eddy Township	19,200	0.79%	57,600	9.12%	791,500	4.65%
Falk Township	56,200	2.36%	3,200	1.58%	754,900	5.71%
Greenwood Township	5,800	1.68%	3,600	3.25%	338,100	4.07%
Hangaard Township	0	0.00%	0	0.00%	123,300	2.54%
Holst Township	61,400	1.41%	20,100	10.16%	1,400,700	7.30%
Itasca Township	158,500	5.58%	13,700	7.16%	1,596,500	11.65%
LaPrairie Township	120,300	4.84%	39,700	7.03%	1,092,800	11.33%
Leon Township	42,600	1.41%	30,600	5.44%	712,000	3.85%
Minerva Township	92,000	3.43%	22,000	7.50%	1,219,000	9.16%
Moose Creek Township	121,200	3.29%	5,500	3.38%	1,309,400	9.56%
Nora Township	44,700	0.83%	33,900	4.41%	1,355,900	5.94%
Pine Lake Township	50,500	1.25%	600	0.13%	415,100	1.90%
Popple Township	181,450	2.53%	26,250	4.70%	1,052,100	4.68%
Rice Township	49,700	3.42%	9,500	6.57%	1,370,000	14.26%
Shevlin Township	121,100	2.34%	45,100	15.85%	949,500	5.30%
Sinclair Township	32,500	1.65%	7,200	1.98%	1,496,300	8.63%
Winsor Township	4,000	0.93%	11,200	2.57%	288,100	2.65%
Clearwater Co Unorgni:	42,500	2.43%	0	0.00%	451,100	6.14%
Bagley	116,950	0.58%	126,950	3.21%	257,000	1.06%
Clearbrook	50,700	0.70%	37,000	4.17%	87,800	1.05%
Gonvick	40,300	0.99%	10,100	1.86%	67,700	1.35%
Leonard	16,700	3.62%	2,600	1.41%	36,900	5.02%
Shevlin	56,600	2.49%	4,500	2.04%	67,500	2.35%
<b>TOTAL</b>	1,784,450		627,350		21,372,300	
<b>COOK</b>						
Tofte Township	2,398,000	12.95%	403,300	11.27%	9,349,300	12.25%
Lutsen Township	3,489,800	8.90%	473,100	20.69%	27,940,700	13.93%
Schroeder Township	2,197,400	12.80%	109,000	12.67%	15,237,700	23.02%
Unorg Rge 4w	859,400	14.67%	0	0.00%	4,823,100	16.56%
Unorg Rge 3w	1,203,800	15.12%	0	0.00%	8,416,100	19.90%
Unorg Rge 2w	1,926,400	9.35%	292,600	26.76%	15,069,700	14.97%
Unorg Rge 1w	4,806,800	8.62%	248,800	17.02%	22,939,300	17.00%
Unorg Rge 1e	3,884,900	6.42%	168,300	5.57%	12,079,900	10.61%
Unorg Rge 2e	1,687,400	8.08%	66,700	16.56%	9,585,500	18.18%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>COOK (Continued)</b>						
Unorg Rge 3e	2,214,900	14.00%	169,800	22.53%	20,914,300	26.06%
Unorg Rge 4e	2,191,300	10.54%	84,400	11.81%	9,478,800	17.27%
Unorg Rge 5e	294,700	12.46%	0	0.00%	2,182,400	23.45%
Unorg Rge 6e	156,200	23.62%	0	0.00%	610,700	31.70%
Unorg Rge 7e	24,200	5.87%	6,900	2.88%	230,800	19.12%
Grand Marais	2,877,700	4.58%	992,500	11.71%	5,971,400	7.25%
<b>TOTAL</b>	<b>30,212,900</b>		<b>3,015,400</b>		<b>164,829,700</b>	
<b>COTTONWOOD</b>						
Amboy Township	120,200	8.44%	54,500	9.59%	191,800	0.41%
Amo Township	35,300	3.83%	83,300	7.93%	168,600	0.40%
Ann Township	106,000	14.30%	56,800	10.34%	228,800	0.48%
Carson Township	182,100	6.33%	84,800	16.58%	373,700	0.75%
Dale Township	21,800	1.23%	10,500	7.97%	105,100	0.26%
Delton Township	51,200	5.50%	18,300	3.28%	98,100	0.21%
Germantown Township	26,500	2.82%	70,700	9.94%	185,300	0.47%
Great Bend Township	30,900	0.73%	42,900	4.47%	104,400	0.29%
Highwater Township	68,700	6.84%	18,600	4.84%	112,000	0.25%
Lakeside Township	113,700	2.46%	28,100	3.66%	171,700	0.36%
Midway Township	157,000	6.06%	55,000	5.92%	296,200	0.54%
Mt Lake Township	113,900	8.48%	52,900	7.33%	278,000	0.47%
Rosehill Township	75,200	7.58%	42,600	11.62%	150,100	0.37%
Selma Township	173,800	8.76%	92,600	27.55%	1,958,800	3.83%
Southbrook Township	16,100	3.37%	31,700	12.25%	55,200	0.18%
Springfield Township	110,500	13.32%	89,200	16.62%	279,900	0.66%
Storden Township	40,400	3.34%	22,100	2.87%	95,100	0.23%
Westbrook Township	162,500	7.62%	33,100	6.97%	230,000	0.51%
Bingham Lake	55,500	2.18%	3,200	1.69%	59,800	1.75%
Jeffers	93,300	2.15%	33,100	5.69%	128,600	2.48%
Mt Lake	522,550	1.55%	215,250	6.54%	740,600	1.94%
Storden	8,200	0.29%	5,100	0.92%	13,600	0.39%
Westbrook	512,600	4.74%	110,600	11.01%	629,900	4.89%
Windom	259,600	0.25%	83,100	0.73%	351,400	0.30%
Comfrey	26,900	9.79%	9,300	39.37%	36,200	12.13%
<b>TOTAL</b>	<b>3,084,450</b>		<b>1,347,350</b>		<b>7,042,900</b>	
<b>CROW WING</b>						
Bay Lake Township	13,851,800	13.26%	858,200	19.10%	72,910,200	19.22%
Center Township	7,368,000	13.02%	861,000	25.21%	16,722,200	17.13%
Crow Wing Township	2,463,300	4.29%	2,248,000	24.75%	8,273,300	9.47%
Daggett Brook Townshi	976,800	9.30%	288,400	17.51%	6,497,000	16.63%
2nd Assessment Unorg	658,000	17.52%	68,500	29.94%	2,947,300	22.37%
Deerwood Township	8,788,600	8.53%	502,400	11.66%	23,243,100	13.30%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>CROW WING (Continued)</b>						
Fairfield Township	4,070,900	18.90%	259,500	20.48%	15,734,400	24.71%
Fort Ripley Township	4,382,100	11.27%	759,800	24.59%	10,345,300	14.85%
Gail Lake Township	323,300	12.57%	95,000	11.44%	2,865,500	19.55%
Garrison Township	6,909,700	14.14%	1,257,200	19.49%	26,169,800	19.94%
Ideal Township	30,729,900	17.49%	3,653,200	22.02%	151,482,000	22.97%
Irondale Township	7,366,400	12.02%	723,700	20.52%	14,572,000	16.07%
Jenkins Township	4,877,400	12.03%	636,700	21.98%	17,937,600	16.36%
Lake Edward Township	20,193,800	12.95%	2,896,200	19.98%	53,421,100	17.23%
Little Pine Township	166,400	5.83%	20,000	3.42%	2,110,100	16.33%
Long Lake Township	8,540,800	16.19%	973,900	18.96%	22,782,700	18.90%
Maple Grove Township	2,272,300	6.82%	335,200	15.20%	9,542,100	11.60%
Mission Township	12,249,200	14.87%	1,124,700	23.66%	45,316,500	20.41%
Nokay Lake Township	1,598,000	5.65%	437,000	13.16%	5,834,300	9.78%
Oak Lawn Township	5,285,000	7.62%	1,192,300	16.09%	9,203,900	9.67%
Pelican Township	14,181,600	22.73%	1,098,300	41.75%	58,973,200	28.71%
Perry Lake Township	2,258,800	18.23%	239,000	20.67%	8,871,800	26.58%
Platte Lake Township	216,000	3.78%	55,900	6.12%	2,631,300	9.87%
Rabbit Lake Township	1,866,900	11.51%	148,700	15.50%	7,013,400	17.56%
Roosevelt Township	6,187,600	19.49%	862,400	25.92%	25,844,000	24.66%
Ross Lake Township	1,912,300	17.22%	399,800	26.43%	17,705,400	25.82%
St Mathias Township	1,374,300	11.28%	349,900	17.82%	7,799,700	17.69%
Timothy Township	1,907,000	14.00%	47,600	8.58%	8,926,800	20.68%
Wolford Township	5,037,300	19.04%	604,100	24.98%	13,349,700	25.58%
1st Assessment Unorg	29,236,800	9.09%	6,858,300	19.07%	66,369,600	13.80%
Baxter	13,729,600	3.92%	12,645,200	27.85%	34,480,400	8.30%
Brainerd	13,918,900	4.68%	10,192,600	13.16%	24,750,700	6.55%
Crosby	3,343,600	6.00%	1,358,400	13.96%	4,912,300	7.32%
Cuyuna	474,100	3.93%	841,500	47.66%	2,089,600	11.35%
Deerwood	3,787,900	15.19%	855,400	22.24%	7,250,300	18.90%
Fifty Lakes	10,418,300	21.01%	1,310,200	26.91%	43,834,300	25.86%
Fort Ripley	179,400	7.18%	38,400	20.12%	512,300	12.52%
Garrison	507,800	10.80%	177,400	11.12%	1,257,700	12.92%
Ironton	674,300	4.72%	214,800	11.84%	982,100	5.92%
Jenkins	434,600	4.56%	440,400	18.60%	1,355,600	9.53%
Manhattan Beach	1,118,700	12.81%	105,500	17.35%	4,586,800	20.75%
Nisswa	29,049,900	15.18%	7,755,400	24.23%	73,906,200	18.32%
Breezy Point	16,698,800	13.23%	2,048,700	13.23%	63,512,900	19.15%
Pequot Lakes	7,208,500	8.49%	1,717,700	12.24%	21,806,900	13.87%
Riverton	273,300	7.65%	15,000	5.45%	421,000	9.40%
Trommald	157,700	4.89%	50,400	14.03%	511,700	10.83%
Emily	15,453,600	21.82%	2,251,000	27.66%	49,593,900	26.52%
Crosslake	49,948,800	16.87%	6,585,200	20.16%	204,209,000	22.57%
<b>TOTAL</b>	<b>374,628,100</b>		<b>78,458,100</b>		<b>1,275,369,000</b>	

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>DAKOTA</b>						
Castle Rock Township	1,876,700	2.08%	562,900	6.88%	18,295,900	10.11%
Douglas Township	1,668,400	3.89%	218,800	10.15%	10,104,000	9.21%
Empire Township	4,417,100	3.31%	688,100	4.96%	14,311,400	7.30%
Eureka Township	3,335,200	3.00%	984,900	9.25%	17,549,600	8.37%
Greenvale Township	730,000	1.62%	298,900	5.09%	12,749,300	10.80%
Hampton Township	1,182,000	2.31%	356,600	8.85%	13,710,700	10.17%
Marshan Township	1,941,700	2.29%	332,300	7.99%	11,670,600	7.71%
Nininger Township	2,312,200	3.23%	413,400	6.38%	7,155,000	6.91%
Randolph Township	1,757,300	3.17%	493,700	8.90%	5,993,800	7.54%
Ravenna Township	6,815,000	3.47%	1,412,200	16.45%	11,835,700	5.29%
Sciota Township	291,700	1.68%	108,400	5.22%	5,629,000	11.00%
Vermillion Township	805,100	1.19%	317,800	5.11%	8,417,200	5.86%
Waterford Township	399,000	1.46%	127,000	4.01%	5,043,600	8.08%
Coates	258,300	3.83%	167,500	7.71%	992,800	8.43%
Farmington	11,176,900	1.00%	2,018,800	2.98%	26,804,300	2.21%
Hampton	780,400	2.31%	292,500	7.35%	1,544,100	3.88%
Inver Grove Heights	62,520,000	3.01%	7,968,100	6.13%	74,536,600	3.34%
Lakeville	44,408,700	1.24%	11,988,100	4.88%	106,731,600	2.71%
Mendota	365,200	3.72%	33,200	3.71%	398,400	3.72%
New Trier	169,700	3.97%	73,400	11.88%	276,800	5.49%
Randolph	717,700	3.91%	337,800	12.38%	1,490,400	6.64%
Rosemount	21,445,800	1.71%	3,649,300	3.57%	41,837,300	2.98%
South St Paul	77,241,900	7.56%	8,668,800	11.77%	85,910,700	7.84%
Vermillion	777,900	2.83%	147,000	12.17%	1,372,600	4.52%
West St Paul	38,546,900	3.86%	2,980,600	6.37%	41,530,600	3.97%
Lilydale	2,642,400	2.70%	526,200	3.58%	3,168,600	2.82%
Miesville	385,600	4.89%	33,300	6.12%	1,421,200	11.40%
Mendota Heights	22,703,200	1.80%	1,382,700	2.58%	24,141,600	1.84%
Sunfish Lake	763,000	0.62%	226,400	1.63%	1,020,400	0.75%
Burnsville	53,241,900	1.54%	8,188,300	4.19%	61,699,400	1.68%
Apple Valley	49,246,400	1.40%	5,531,100	3.07%	58,702,800	1.59%
Eagan	89,980,400	1.97%	18,986,000	8.60%	116,795,900	2.43%
Hastings	14,997,200	1.37%	4,805,400	4.68%	21,298,500	1.77%
Northfield	544,800	0.82%	14,500	0.23%	559,300	0.76%
<b>TOTAL</b>	<b>520,445,700</b>		<b>84,334,000</b>		<b>814,699,700</b>	
<b>DODGE</b>						
Ashland Township	23,800	0.28%	85,200	6.92%	2,157,000	2.94%
Canisteo Township	39,000	0.22%	1,300	0.12%	1,354,800	1.62%
Claremont Township	162,800	1.24%	129,900	9.13%	1,747,200	2.50%
Concord Township	435,500	3.61%	47,400	5.01%	2,204,400	2.95%
Ellington Township	270,200	4.94%	49,200	6.63%	2,011,100	3.02%
Hayfield Township	119,000	0.92%	21,900	1.54%	1,758,800	2.32%
Mantorville Township	177,800	0.18%	36,800	1.30%	1,270,700	0.80%
Milton Township	8,100	0.05%	3,800	0.19%	1,384,600	1.79%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>DODGE (Continued)</b>						
Ripley Township	248,500	6.51%	85,300	11.40%	2,048,500	3.22%
Vernon Township	22,100	0.15%	2,100	0.12%	1,397,600	1.76%
Wasioja Township	160,200	0.59%	95,500	4.10%	2,828,600	3.10%
Westfield Township	421,800	4.17%	62,100	6.44%	2,076,000	2.86%
Claremont	19,200	0.15%	5,200	0.65%	48,700	0.33%
Dodge Center	57,600	0.08%	28,800	0.58%	101,200	0.13%
Hayfield	28,600	0.07%	10,300	0.36%	65,600	0.16%
Kasson	460,700	0.23%	185,300	1.67%	680,900	0.32%
Mantorville	42,300	0.08%	3,400	0.16%	57,700	0.10%
West Concord	10,500	0.04%	1,600	0.12%	46,200	0.17%
Blooming Prairie	0	0.00%	0	0.00%	2,500	3.60%
<b>TOTAL</b>	<b>2,707,700</b>		<b>855,100</b>		<b>23,242,100</b>	
<b>DOUGLAS</b>						
Alexandria Township	22,743,400	7.56%	3,965,400	16.50%	53,862,600	12.26%
Belle River Township	252,500	4.61%	139,600	17.25%	4,227,800	11.50%
Brandon Township	3,235,700	9.08%	471,000	29.82%	15,055,900	16.33%
Carlos Township	24,219,500	13.82%	1,339,000	13.84%	57,939,100	17.69%
Evansville Township	112,700	2.42%	55,400	6.99%	3,011,400	9.17%
Holmes City Township	3,274,400	8.96%	536,800	17.32%	19,025,400	19.21%
Hudson Township	2,865,500	6.69%	510,200	15.10%	10,972,800	12.43%
Ida Township	10,285,200	12.53%	1,589,700	24.63%	41,068,200	18.80%
LaGrand Township	15,828,000	5.42%	2,012,800	11.60%	36,893,600	8.94%
Lake Mary Township	4,621,100	8.22%	627,700	12.28%	17,817,100	14.11%
Leaf Valley Township	2,801,000	11.10%	250,100	18.18%	15,492,400	17.34%
Lund Township	107,000	2.18%	46,900	3.24%	4,820,700	14.22%
Millerville Township	1,191,800	9.49%	149,900	16.46%	7,374,400	14.53%
Miltona Township	6,202,600	10.79%	887,200	17.07%	33,266,100	19.28%
Moe Township	5,373,300	12.86%	507,100	18.30%	19,087,000	17.62%
Orange Township	281,700	5.01%	45,800	6.76%	2,672,900	7.57%
Osakis Township	433,200	2.96%	269,100	9.57%	5,569,600	9.04%
Solem Township	217,800	4.65%	35,200	8.32%	2,972,700	9.84%
Spruce Hill Township	326,200	5.03%	197,500	10.37%	5,468,900	15.00%
Urness Township	808,000	11.75%	95,300	9.81%	6,376,100	15.23%
Alexandria	5,084,400	1.67%	4,882,800	8.46%	13,099,400	3.53%
Brandon	172,900	1.70%	38,700	4.67%	223,500	1.99%
Carlos	215,100	1.71%	87,900	3.31%	323,000	2.10%
Evansville	582,600	4.67%	122,300	12.40%	738,700	5.33%
Forada	585,900	5.90%	13,300	2.58%	2,081,700	11.95%
Garfield	141,300	1.97%	97,400	13.24%	278,300	3.30%
Kensington	318,400	6.66%	31,000	4.51%	357,000	6.29%
Millerville	16,700	0.88%	75,800	17.37%	131,000	4.15%
Miltona	255,900	2.60%	125,800	10.22%	421,900	3.70%
Nelson	122,700	3.50%	44,900	5.46%	302,200	5.76%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	Residential Homestead Limitation	Percent Reduction	Residential Non-Homestead Limitation	Percent Reduction	Total Limitation	Percent Reduction
<b>DOUGLAS (Continued)</b>						
Osakis	740,000	1.91%	141,000	3.95%	1,125,000	2.44%
<b>TOTAL</b>	113,416,500		19,392,600		382,056,400	
<b>FARIBAULT</b>						
Barber Township	139,900	5.45%	51,200	10.46%	334,000	0.58%
Blue Earth Township	330,900	2.96%	31,200	4.12%	459,300	0.87%
Brush Creek Township	163,700	7.42%	76,600	12.03%	329,600	0.68%
Clark Township	180,300	5.63%	57,100	8.59%	263,900	0.48%
Delavan Township	961,800	13.38%	89,400	9.05%	1,672,200	3.08%
Dunbar Township	230,600	7.35%	84,100	7.65%	385,900	0.64%
Elmore Township	150,700	7.10%	47,400	14.45%	277,700	0.55%
Emerald Township	248,000	8.31%	83,800	14.70%	383,400	0.73%
Foster Township	236,400	8.51%	58,300	9.38%	380,800	0.74%
Jo Daviess Township	189,800	5.38%	57,000	7.14%	331,700	0.63%
Kiester Township	298,900	8.55%	98,300	8.42%	489,300	0.97%
Lura Township	121,700	6.22%	31,400	7.74%	258,000	0.51%
Minn Lake Township	200,400	9.41%	42,500	9.74%	316,700	0.66%
Pilot Grove Township	145,500	7.70%	81,700	13.95%	270,800	0.54%
Prescott Township	128,500	5.53%	62,800	9.37%	293,300	0.52%
Rome Township	134,100	6.63%	68,300	16.63%	244,900	0.47%
Seely Township	176,400	7.70%	48,800	9.31%	321,600	0.61%
Verona Township	874,900	15.10%	211,400	16.91%	1,249,700	2.30%
Walnut Lake Township	202,000	7.33%	44,700	6.35%	283,900	0.51%
Winnebago Township	192,000	8.88%	85,200	9.64%	455,700	0.90%
Blue Earth	323,600	0.42%	87,500	1.21%	416,600	0.48%
Bricelyn	129,900	3.02%	36,500	4.45%	166,400	3.25%
Delavan	112,500	3.33%	5,500	1.93%	135,300	2.87%
Easton	379,150	9.33%	17,650	7.11%	403,900	7.43%
Elmore	196,100	2.16%	54,800	4.10%	260,900	2.37%
Frost	214,400	8.52%	17,500	8.43%	238,900	7.28%
Kiester	60,800	0.74%	10,600	1.17%	74,000	0.80%
Walters	15,500	2.25%	300	0.33%	16,800	1.90%
Wells	759,000	1.33%	106,400	3.29%	896,600	1.46%
Winnebago	221,700	0.96%	32,600	1.49%	274,300	1.01%
Minnesota Lake	425,600	2.10%	29,700	3.75%	455,500	2.03%
<b>TOTAL</b>	8,144,750		1,810,250		12,341,600	
<b>FILLMORE</b>						
Amherst Township	521,400	17.50%	340,500	20.77%	7,231,400	14.08%
Arendahl Township	703,850	11.57%	140,250	11.22%	8,511,300	16.39%
Beaver Township	407,900	11.06%	74,900	9.10%	2,785,300	5.64%
Bloomfield Township	493,700	7.97%	110,900	10.08%	2,849,400	5.19%
Bristol Township	471,300	10.85%	98,500	8.57%	4,173,000	7.81%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>FILLMORE (Continued)</b>						
Canton Township	287,500	5.32%	191,300	11.13%	4,179,700	8.27%
Carimona Township	535,000	13.10%	127,600	14.42%	8,474,100	16.49%
Carrolton Township	961,250	13.95%	346,050	20.36%	12,244,800	23.16%
Chatfield Township	2,058,650	14.52%	356,850	16.84%	12,179,500	18.91%
Fillmore Township	1,493,300	17.13%	295,200	19.46%	7,601,000	13.07%
Forestville Township	1,109,500	17.00%	558,300	21.64%	8,445,900	16.03%
Fountain Township	641,100	13.47%	161,100	15.25%	6,267,100	12.14%
Harmony Township	558,300	12.12%	101,100	11.09%	3,200,500	6.25%
Holt Township	349,500	9.55%	258,100	15.05%	8,188,600	18.95%
Jordon Township	1,923,100	19.73%	376,400	16.35%	11,785,200	19.35%
Newburg Township	483,800	8.55%	154,100	7.14%	5,124,000	9.45%
Norway Township	1,059,700	20.17%	381,900	20.32%	10,336,900	20.18%
Pilot Mound Township	1,006,550	15.16%	313,250	19.38%	9,709,300	19.21%
Preble Township	240,900	8.22%	139,800	18.61%	8,839,200	19.75%
Preston Township	458,600	12.46%	270,200	16.10%	7,588,300	15.14%
Spring Valley Township	3,598,700	16.68%	399,000	20.21%	10,399,700	14.43%
Sumner Township	2,593,700	19.49%	526,200	25.87%	8,574,100	11.68%
York Township	782,900	13.02%	119,400	14.94%	3,700,300	6.87%
Canton	334,550	5.12%	67,250	9.75%	405,200	4.75%
Fountain	1,198,800	9.45%	193,600	13.20%	1,555,500	10.04%
Harmony	755,700	2.43%	212,500	6.71%	998,200	2.85%
Lanesboro	1,871,150	6.84%	851,850	13.57%	3,066,200	8.76%
Mabel	466,300	2.73%	30,000	1.94%	498,600	2.66%
Ostrander	607,100	10.41%	122,300	13.34%	733,300	10.29%
Peterson	415,000	6.63%	46,700	4.02%	558,400	7.09%
Preston	1,366,300	3.55%	384,100	10.43%	2,049,700	4.59%
Rushford	2,423,400	4.43%	473,600	9.74%	3,003,800	5.00%
Spring Valley	2,446,275	3.27%	540,225	7.36%	3,101,500	3.69%
Whalan	139,300	8.98%	151,600	19.78%	360,500	12.80%
Wykoff	1,090,450	8.57%	109,850	11.87%	1,205,500	8.26%
Rushford Village	3,270,900	11.14%	731,600	23.48%	15,660,600	22.83%
Chatfield	1,681,700	3.22%	476,300	8.40%	2,282,800	3.88%
<b>TOTAL</b>	<b>40,807,125</b>		<b>10,232,375</b>		<b>207,868,400</b>	
<b>FREEBORN</b>						
Albert Lea Township	56,800	0.22%	23,600	1.87%	898,700	1.74%
Alden Township	107,100	1.92%	9,800	2.36%	939,300	1.59%
Bancroft Township	97,400	0.25%	55,500	3.86%	828,400	0.97%
Bath Township	606,900	5.89%	34,700	6.16%	1,451,000	2.37%
Carlston Township	7,900	0.15%	18,900	3.49%	744,200	1.33%
Freeborn Township	349,000	8.37%	10,400	1.70%	1,197,500	1.95%
Freeman Township	219,200	2.21%	23,600	3.03%	874,900	1.60%
Geneva Township	835,500	7.49%	90,000	7.86%	1,596,800	2.81%
Hartland Township	431,200	9.64%	14,300	2.07%	1,225,900	2.01%
Hayward Township	38,300	0.41%	12,700	2.31%	797,300	1.35%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>FREEBORN (Continued)</b>						
London Township	217,600	4.92%	9,300	2.11%	1,132,300	2.00%
Manchester Township	125,100	1.32%	24,300	2.33%	943,800	1.57%
Mansfield Township	900	0.03%	3,900	1.05%	15,000	0.03%
Moscow Township	366,200	3.51%	58,900	4.39%	673,100	1.25%
Newry Township	847,600	9.76%	44,600	4.76%	1,003,100	1.59%
Nunda Township	20,300	0.56%	12,700	2.97%	539,300	1.25%
Oakland Township	185,300	2.50%	8,700	1.56%	951,300	1.54%
Pickerel Lake Township	73,300	0.27%	26,300	1.25%	791,400	1.01%
Riceland Township	380,100	4.41%	13,600	2.86%	1,134,100	1.89%
Shell Rock Township	46,600	0.75%	22,100	2.30%	804,700	1.44%
Albert Lea	2,737,000	0.53%	898,100	2.55%	3,903,700	0.71%
Alden	59,900	0.34%	8,100	0.88%	79,400	0.41%
Clarks Grove	515,300	3.19%	10,500	1.28%	533,400	3.12%
Conger	23,800	0.66%	0	0.00%	24,900	0.65%
Emmons	6,700	0.07%	4,900	1.51%	31,300	0.28%
Freeborn	70,900	1.22%	200	0.06%	71,100	1.16%
Geneva	36,800	0.22%	30,500	4.57%	68,500	0.39%
Glenville	29,300	0.17%	2,400	0.22%	46,300	0.24%
Hartland	282,000	4.07%	23,700	4.71%	309,200	4.02%
Hayward	7,800	0.12%	0	0.00%	16,000	0.21%
Hollandale	22,500	0.28%	1,900	0.41%	28,100	0.32%
Manchester	48,800	6.32%	6,200	7.76%	55,200	6.39%
Myrtle	121,200	13.38%	18,200	11.98%	140,000	12.88%
Twin Lakes	200,900	8.58%	5,900	6.17%	210,400	7.74%
<b>TOTAL</b>	<b>9,175,200</b>		<b>1,528,500</b>		<b>24,059,600</b>	
<b>GOODHUE</b>						
Belle Creek Township	1,050,300	10.00%	281,300	18.44%	3,689,300	4.98%
Belvidere Township	728,200	9.90%	170,800	8.39%	2,305,000	3.50%
Cannon Falls Township	6,293,000	10.81%	331,500	6.71%	18,386,200	12.56%
Cherry Grove Township	650,300	7.22%	78,800	5.27%	2,417,000	3.22%
Featherstone Township	1,769,900	4.40%	141,300	10.19%	4,324,800	4.43%
Florence Township	6,504,700	7.18%	1,610,400	16.25%	13,377,300	8.95%
Goodhue Township	1,031,200	10.63%	220,700	19.55%	3,002,500	4.03%
Hay Creek Township	754,800	1.77%	132,900	4.82%	3,269,900	3.44%
Holden Township	2,284,500	18.64%	104,900	7.02%	6,593,500	7.99%
Kenyon Township	1,662,700	14.03%	35,100	4.12%	3,797,100	4.99%
Leon Township	3,464,100	8.64%	912,100	19.26%	11,452,400	9.16%
Minneola Township	1,110,400	5.05%	194,300	13.05%	3,725,600	4.60%
Pine Island Township	2,575,600	13.21%	386,500	22.31%	6,489,200	8.33%
Roscoe Township	1,602,000	6.22%	340,900	15.65%	5,199,600	5.70%
Stanton Township	3,184,200	4.54%	248,500	8.05%	8,781,500	6.91%
Vasa Township	1,942,300	6.24%	352,700	11.45%	5,800,300	5.83%
Wacouta Township	690,300	1.69%	219,800	4.30%	1,591,700	2.88%
Wanamingo Township	1,563,700	13.75%	235,300	10.79%	4,210,700	5.17%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>GOODHUE (Continued)</b>						
Warsaw Township	2,400,200	11.05%	264,300	17.93%	7,626,100	8.53%
Welch Township	2,307,300	8.33%	402,900	13.75%	9,048,600	9.84%
Zumbrota Township	409,000	2.44%	13,100	1.61%	1,653,500	2.20%
Cannon Falls	6,182,950	3.39%	371,950	2.65%	8,025,300	4.01%
Goodhue	862,700	2.18%	97,300	5.49%	1,001,900	2.34%
Kenyon	2,383,500	3.53%	369,900	8.48%	4,303,400	5.62%
Red Wing	12,747,610	1.83%	2,969,590	4.47%	19,060,800	2.43%
Wanamingo	898,385	2.29%	60,715	2.38%	1,126,500	2.61%
Zumbrota	4,732,600	3.48%	553,300	6.06%	5,810,800	3.95%
Bellechester	264,000	6.72%	15,400	10.36%	298,700	6.79%
Dennison	731,000	10.33%	189,300	19.84%	1,066,700	10.29%
Lake City	1,096,700	2.84%	264,600	2.11%	2,266,700	4.11%
Pine Island	2,850,700	2.78%	214,900	2.56%	3,639,400	3.19%
<b>TOTAL</b>	<b>76,728,845</b>		<b>11,785,055</b>		<b>173,342,000</b>	
<b>GRANT</b>						
Delaware Township	0	0.00%	10,600	5.47%	417,500	1.57%
Elbow Lake Township	3,000	0.17%	14,000	3.76%	211,000	0.65%
Elk Lake Township	273,300	4.16%	69,100	9.25%	1,914,700	6.04%
Erdahl Township	960,100	5.91%	338,100	24.53%	3,336,600	7.39%
Gorton Township	400	0.10%	8,400	4.24%	138,400	0.50%
Land Township	10,800	0.51%	18,000	2.23%	543,200	1.84%
Lawrence Township	8,000	1.38%	0	0.00%	199,000	0.69%
Lien Township	34,200	2.37%	7,200	3.86%	614,700	2.26%
Logan Township	0	0.00%	16,300	4.94%	111,100	0.38%
Macsville Township	21,500	2.91%	8,000	3.23%	475,900	1.84%
North Ottawa Township	700	0.21%	0	0.00%	998,900	3.29%
Pelican Lake Township	1,507,700	8.08%	148,200	9.97%	7,924,700	13.56%
Pomme De Terre Town	52,800	2.49%	33,500	4.83%	913,300	3.42%
Roseville Township	500	0.04%	8,100	7.51%	316,000	1.05%
Sanford Township	6,600	0.31%	34,000	12.94%	523,200	1.79%
Stony Brook Township	79,800	4.15%	35,900	11.19%	890,800	3.18%
Ashby	137,000	1.50%	19,400	1.60%	159,300	1.51%
Barrett	855,000	10.46%	134,500	22.95%	1,142,600	10.40%
Elbow Lake	133,500	0.53%	86,500	3.25%	221,300	0.79%
Herman	376,400	5.17%	31,600	5.26%	415,800	4.88%
Hoffman	1,337,500	9.13%	124,800	8.71%	1,506,800	8.59%
Norcross	98,000	14.00%	900	1.36%	122,200	6.56%
Wendell	162,900	5.61%	8,100	4.85%	182,600	4.83%
<b>TOTAL</b>	<b>6,059,700</b>		<b>1,155,200</b>		<b>23,279,600</b>	
<b>HENNEPIN</b>						
Hassan Township	5,162,000	2.43%	657,800	8.00%	11,074,200	4.26%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>HENNEPIN (Continued)</b>						
Brooklyn Center	149,196,900	11.43%	9,523,400	13.33%	158,720,300	11.53%
Champlin	32,108,000	2.05%	2,909,900	5.66%	36,268,200	2.24%
Crystal	79,718,200	6.30%	5,194,800	9.13%	84,913,000	6.42%
Deephaven	50,471,600	6.68%	7,991,400	12.82%	59,142,200	7.20%
Edina	349,455,800	5.70%	28,232,400	6.71%	377,698,800	5.76%
Excelsior	24,322,300	14.61%	5,232,000	17.69%	29,702,800	15.11%
Golden Valley	64,307,900	3.50%	5,814,700	6.36%	70,122,600	3.64%
Hopkins	61,369,800	8.04%	23,458,000	21.16%	84,839,000	9.70%
Long Lake	2,375,700	1.80%	579,200	5.76%	2,954,900	2.08%
Loretto	282,100	0.61%	154,300	7.29%	436,400	0.90%
Maple Plain	3,540,300	3.38%	624,800	12.08%	4,165,100	3.79%
Minnnetonka Beach	35,193,900	17.26%	3,754,100	20.39%	39,324,400	17.59%
Mound	84,583,100	9.82%	18,594,800	15.31%	104,786,500	10.59%
Osseo	3,401,900	3.12%	294,900	2.26%	3,696,800	3.03%
Richfield	100,139,000	5.24%	9,702,200	9.81%	109,841,200	5.46%
Robbinsdale	87,951,500	11.43%	10,360,100	17.82%	98,311,600	11.87%
Rogers	8,955,400	1.88%	443,500	2.50%	12,461,000	2.48%
St Bonifacius	1,333,000	0.84%	440,700	7.93%	1,773,700	1.08%
St Louis Park	256,524,300	8.77%	23,127,600	12.56%	279,679,600	9.00%
Spring Park	11,594,500	14.17%	2,883,100	11.33%	14,744,000	13.58%
Tonka Bay	36,694,100	11.00%	7,448,400	13.84%	44,797,500	11.45%
Wayzata	43,195,600	6.54%	18,414,400	10.60%	63,768,500	7.58%
Medicine Lake	11,444,200	17.60%	1,475,600	28.62%	12,919,800	18.41%
Woodland	29,728,000	14.79%	6,744,500	17.30%	36,668,100	15.24%
Bloomington	152,225,100	2.60%	19,395,600	6.39%	171,627,600	2.79%
New Hope	24,131,900	2.61%	4,313,400	11.03%	28,469,600	2.95%
Maple Grove	92,282,200	1.99%	26,769,500	9.77%	133,316,900	2.69%
Medina	47,971,700	6.41%	7,249,400	8.03%	71,143,700	7.89%
Orono	272,398,500	14.99%	67,798,300	19.48%	355,913,100	16.09%
Plymouth	112,017,500	1.94%	20,439,300	6.62%	147,973,400	2.42%
Brooklyn Park	142,271,700	3.86%	30,483,600	11.56%	179,142,200	4.50%
Greenwood	24,951,100	14.19%	6,417,900	18.20%	31,459,400	14.88%
Minnnetonka	229,430,400	4.66%	22,885,400	7.26%	252,745,900	4.81%
Shorewood	89,876,500	7.92%	14,953,700	15.00%	108,063,400	8.68%
Independence	19,237,000	4.38%	4,290,600	10.30%	28,169,000	5.12%
Greenfield	11,604,800	5.08%	3,170,900	11.85%	21,404,200	7.18%
Corcoran	7,865,700	1.77%	2,107,500	8.51%	23,146,300	4.21%
Minnetrista	51,215,300	6.36%	8,630,600	7.80%	68,894,900	6.91%
Eden Prairie	56,102,600	1.01%	21,283,300	5.48%	79,293,800	1.33%
Chanhassen	700	3.50%	0	0.00%	700	3.50%
Dayton	9,342,400	2.93%	959,800	8.93%	18,025,500	4.83%
Hanover	2,609,700	6.40%	2,740,300	23.29%	7,199,100	12.26%
Rockford	479,000	3.95%	175,800	17.00%	658,800	5.00%
Minneapolis	3,421,598,000	18.77%	772,756,100	24.20%	4,194,902,700	19.58%
St Anthony	24,269,200	5.91%	1,422,000	10.90%	25,691,200	6.06%
<b>TOTAL</b>	<b>6,324,930,100</b>		<b>1,232,299,600</b>		<b>7,690,051,600</b>	

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>HOUSTON</b>						
Black Hammer Townsh	153,700	5.36%	61,000	5.55%	7,029,500	15.99%
Brownsville Township	28,500	0.34%	58,100	5.57%	8,023,800	21.08%
Caledonia Township	174,600	1.39%	81,900	5.98%	4,193,100	7.46%
Crooked Creek Townsh	132,000	2.08%	26,600	3.32%	6,464,900	22.10%
Hokah Township	531,900	2.32%	81,600	7.40%	6,124,600	14.86%
Houston Township	174,800	2.05%	29,400	2.74%	8,680,400	19.27%
Jefferson Township	4,500	0.28%	24,100	6.15%	5,547,000	27.89%
LaCrescent Township	158,500	0.23%	19,000	0.67%	4,994,200	5.46%
Mayville Township	56,700	1.19%	24,100	1.73%	5,769,900	13.36%
Money Creek Townshp	433,700	2.91%	53,100	3.67%	9,090,600	17.33%
Mound Prairie Townshi	236,400	1.46%	15,500	1.04%	9,795,700	17.65%
Sheldon Township	114,800	2.89%	28,000	3.48%	6,303,500	18.05%
Spring Grove Township	189,250	4.03%	45,450	3.08%	4,049,800	8.22%
Union Township	105,600	1.43%	15,800	1.22%	6,183,700	17.25%
Wilmington Township	10,800	0.21%	13,400	1.19%	3,086,600	6.23%
Winnebago Township	162,400	4.93%	38,700	4.49%	8,256,800	20.59%
Yucatan Township	220,400	3.37%	44,800	4.37%	10,335,500	21.43%
Brownsville	72,700	0.44%	98,700	3.08%	793,700	3.53%
Caledonia	63,200	0.08%	12,100	0.21%	121,000	0.15%
Eitzen	52,400	0.74%	10,800	2.10%	74,600	0.93%
Hokah	73,800	0.42%	12,700	0.73%	108,600	0.56%
Houston	41,700	0.21%	9,400	0.28%	54,800	0.23%
Spring Grove	58,000	0.18%	49,800	1.96%	137,600	0.39%
LaCrescent	1,051,200	0.48%	326,400	3.02%	1,830,700	0.78%
<b>TOTAL</b>	<b>4,301,550</b>		<b>1,180,450</b>		<b>117,050,600</b>	
<b>HUBBARD</b>						
Akeley Township	5,470,050	20.05%	913,050	29.26%	19,072,000	26.86%
Arago Township	4,570,900	10.50%	411,400	21.85%	20,181,600	18.25%
Badoura Township	813,000	18.98%	9,600	4.48%	6,098,200	23.40%
Clay Township	2,051,400	22.97%	53,000	22.04%	9,191,400	27.64%
Clover Township	2,118,000	19.11%	132,700	23.67%	7,660,200	24.19%
Crow Wing Lake Towns	4,417,250	18.22%	80,550	17.59%	26,399,900	25.96%
Farden Township	2,429,950	7.04%	905,750	14.48%	9,489,000	13.17%
Fern Township	439,300	8.51%	147,800	29.74%	3,927,800	20.79%
Guthrie Township	1,006,600	8.21%	285,000	23.63%	5,659,700	18.36%
Hart Lake Township	1,929,900	15.38%	542,800	17.74%	9,606,300	23.05%
Helga Township	2,913,250	5.60%	481,650	13.12%	7,271,400	9.46%
Hendrickson Township	735,900	9.59%	175,200	20.61%	4,595,100	22.52%
Henrietta Township	8,070,700	9.43%	1,519,400	18.90%	25,487,400	15.14%
Hubbard Township	3,391,250	7.61%	881,650	11.47%	20,314,100	13.99%
Lake Alice Township	431,100	15.36%	190,800	27.97%	3,626,300	23.58%
Lake Emma Township	15,565,100	14.77%	661,300	15.66%	53,293,100	19.75%
Lake George Township	2,873,600	17.89%	170,100	15.96%	10,696,400	25.10%
Lake Hattie Township	754,800	19.53%	104,700	21.30%	6,932,300	35.98%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
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	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>HUBBARD (Continued)</b>						
Lakeport Township	8,322,092	16.90%	1,418,408	20.58%	28,453,800	23.71%
Mantrap Township	7,238,760	15.52%	476,940	20.32%	26,048,600	21.57%
Nevis Township	7,089,150	10.58%	618,750	11.39%	30,494,200	17.85%
Rockwood Township	2,354,197	9.90%	188,103	22.44%	6,088,500	14.69%
Schoolcraft Township	802,700	18.06%	116,500	24.11%	2,676,700	23.01%
Straight River Township	3,100,600	12.57%	497,200	17.84%	14,912,500	20.82%
Thorpe Township	853,500	17.48%	9,700	6.92%	6,754,800	27.43%
Todd Township	5,113,051	6.98%	921,449	13.83%	14,793,200	12.21%
White Oak Township	3,597,200	19.34%	345,800	27.93%	20,127,300	28.57%
Steamboat River Townsh	2,694,000	21.23%	123,600	21.15%	11,805,400	29.64%
Akeley	787,000	10.19%	257,800	14.48%	2,134,500	15.11%
LaPorte	390,600	14.53%	75,800	8.50%	837,400	16.01%
Nevis	815,600	8.42%	260,200	11.75%	1,827,600	12.37%
Park Rapids	1,808,500	2.23%	1,792,600	10.95%	4,754,500	4.52%
<b>TOTAL</b>	<b>104,949,000</b>		<b>14,769,300</b>		<b>421,211,200</b>	
<b>ISANTI</b>						
Athens Township	3,146,700	3.47%	585,900	13.36%	32,090,300	18.87%
Bradford Township	7,786,150	4.20%	1,662,750	14.41%	40,928,100	14.77%
Cambridge Township	14,669,250	10.98%	1,395,650	16.38%	56,847,400	25.22%
Dalbo Township	2,192,900	11.61%	354,700	17.36%	22,078,800	29.90%
Isanti Township	4,467,700	3.87%	572,700	8.68%	42,105,900	21.03%
Maple Ridge Township	3,328,900	14.10%	624,200	18.90%	29,739,400	32.96%
North Branch Township	5,228,500	7.54%	638,800	9.92%	43,829,000	25.66%
Oxford Township	3,842,100	9.89%	277,000	11.08%	30,594,900	30.31%
Spencer Brook Townsh	4,835,950	6.61%	201,950	6.17%	36,079,000	22.55%
Spring Vale Township	2,607,450	4.37%	181,850	5.39%	33,800,900	24.81%
Stanchfield Township	4,665,000	12.82%	812,000	18.04%	35,624,200	31.78%
Stanford Township	7,110,650	6.24%	947,750	11.45%	53,450,300	22.89%
Wyanett Township	5,029,750	5.28%	710,650	10.21%	35,252,800	17.93%
Cambridge	7,525,950	2.85%	1,822,050	4.66%	10,729,600	3.49%
Isanti	3,167,800	2.21%	490,000	1.73%	6,580,300	3.72%
Braham	1,818,200	4.19%	403,000	6.36%	2,313,300	4.59%
<b>TOTAL</b>	<b>81,422,950</b>		<b>11,680,950</b>		<b>512,044,200</b>	
<b>ITASCA</b>						
Alvwood Township	269,400	26.00%	19,400	25.97%	1,390,500	29.93%
Arbo Township	6,489,400	13.64%	381,500	17.63%	13,541,500	19.06%
Ardenhurst Township	1,232,000	12.94%	187,700	29.51%	4,801,700	21.81%
Balsam Township	7,783,500	19.25%	577,500	39.48%	32,636,000	27.67%
Bearville Township	2,415,100	15.33%	189,100	50.95%	6,370,700	19.72%
Bigfork Township	1,371,000	10.35%	253,900	28.15%	5,417,100	20.23%
Blackberry Township	688,200	2.73%	171,200	8.76%	2,039,100	5.65%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>ITASCA (Continued)</b>						
Bowstring Township	2,166,800	15.33%	124,000	20.00%	8,185,600	22.28%
Carpenter Township	1,037,600	10.08%	75,700	23.68%	4,856,600	15.69%
Deer River Township	2,554,900	9.84%	109,400	10.23%	6,275,400	14.36%
Feeley Township	1,135,400	7.62%	96,400	14.12%	4,875,500	16.00%
Good Hope Township	565,700	17.50%	6,300	9.66%	2,951,900	24.59%
Goodland Township	2,151,400	11.19%	265,400	19.05%	8,810,800	19.62%
Grand Rapids Township	1,829,700	1.92%	580,900	6.64%	3,758,800	3.30%
Grattan Township	154,000	17.85%	32,900	24.07%	966,200	25.64%
Greenway Township	4,338,600	10.05%	438,800	14.55%	8,257,400	13.89%
Harris Township	8,164,600	4.27%	1,606,100	13.13%	17,199,500	7.09%
Iron Range Township	2,097,000	14.09%	159,600	24.70%	5,871,300	22.47%
Kinghurst Township	1,182,500	20.46%	139,200	22.06%	2,983,800	24.39%
Lake Jessie Township	2,398,300	18.69%	185,300	15.14%	8,004,200	24.63%
Lawrence Township	3,986,600	16.86%	191,500	22.52%	11,600,800	25.07%
Liberty Township	196,200	7.67%	0	0.00%	1,233,700	17.80%
Lone Pine Township	3,797,800	10.90%	200,600	12.84%	8,613,400	15.62%
Marcell Township	8,377,100	22.21%	471,700	24.03%	28,331,100	27.13%
Max Township	543,000	14.61%	58,600	43.50%	2,565,500	24.24%
Moose Park Township	58,000	4.71%	0	0.00%	1,472,500	22.20%
Morse Township	619,400	4.41%	43,100	7.35%	1,794,600	8.45%
Nashwauk Township	4,574,900	15.25%	289,900	23.54%	13,145,600	24.41%
Nore Township	109,200	8.34%	1,700	7.69%	2,136,400	28.27%
Oteneagen Township	522,100	8.65%	42,700	13.68%	1,615,800	12.47%
Pomroy Township	61,200	9.94%	0	0.00%	865,200	23.00%
Sago Township	567,100	12.86%	25,100	20.86%	2,429,300	21.07%
Sand Lake Township	1,721,600	13.33%	64,400	16.30%	7,175,500	19.38%
Spang Township	321,100	4.15%	13,500	4.83%	6,292,900	22.48%
Stokes Township	1,338,500	9.96%	95,200	25.27%	4,944,400	15.39%
Third River Township	397,000	14.41%	16,400	9.16%	1,307,100	18.62%
Trout Lake Township	4,787,700	9.82%	213,700	18.65%	13,280,000	17.18%
Wabana Township	10,242,400	21.75%	910,600	37.16%	28,114,700	28.42%
Wawina Township	413,600	24.03%	33,700	9.11%	1,457,800	26.92%
Wirt Township	550,900	15.83%	43,600	12.71%	2,957,500	28.51%
Splithand Township	243,100	3.91%	42,000	9.84%	2,162,400	12.96%
Wildwood Township	598,400	7.12%	39,200	7.12%	3,340,800	16.64%
Unorg 54-26	3,707,900	5.40%	1,075,500	11.64%	14,435,500	10.21%
Unorg 54-27	105,500	8.86%	66,600	100.00%	2,670,000	32.02%
Unorg 55-23	945,600	7.14%	93,100	16.58%	2,969,200	13.44%
Unorg 55-27	562,700	5.10%	41,000	25.43%	2,055,300	10.48%
Unorg 56-26	7,921,100	9.87%	582,600	21.24%	19,202,600	14.75%
Unorg 56-27	142,900	8.39%	12,300	11.78%	790,300	17.43%
Unorg 57-26	4,152,200	8.17%	104,100	13.21%	14,330,200	13.87%
Unorg 58-22	589,600	5.84%	19,400	17.21%	2,386,600	12.89%
Unorg 58-23	832,100	9.90%	110,000	24.22%	6,534,700	26.04%
Unorg 58-26	2,264,500	23.84%	159,400	18.90%	10,327,200	27.40%
Unorg 58-27	381,400	13.98%	9,200	26.38%	1,383,100	21.49%
Unorg 59-22	365,000	8.67%	51,900	25.19%	1,635,700	15.68%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>ITASCA (Continued)</b>						
Unorg 59-23	732,500	18.52%	17,400	19.86%	4,003,200	28.73%
Unorg 59-24	2,825,500	17.12%	72,100	13.64%	11,029,400	22.33%
Unorg 59-25	1,751,700	18.80%	26,500	100.00%	11,189,300	26.48%
Unorg 60-23	357,900	16.45%	0	0.00%	2,278,500	22.29%
Unorg 60-24	1,037,400	17.50%	43,700	49.17%	6,036,600	25.94%
Unorg 60-25	443,800	15.97%	0	0.00%	2,369,000	21.23%
Unorg 61-23	21,400	8.71%	159,400	26.38%	1,887,600	28.05%
Unorg 61-24	0	0.00%	0	0.00%	1,712,900	29.48%
Unorg 61-25	99,700	12.58%	4,700	4.17%	1,084,900	23.96%
Unorg 62-25	1,405,500	23.18%	24,000	5.35%	7,242,200	29.67%
Unorg 62-26	107,800	10.17%	0	0.00%	1,678,300	30.24%
Unorg 62-27	17,000	13.67%	0	0.00%	779,400	39.19%
Unorg 143-25	7,200	3.36%	0	0.00%	174,000	13.62%
Unorg 144-26	149,700	5.91%	61,800	16.18%	361,700	10.84%
Unorg 145-26	631,800	11.36%	73,500	11.41%	1,706,200	17.98%
Unorg 145-27	0	0.00%	0	0.00%	9,200	22.77%
Unorg 146-26	229,800	7.79%	89,900	9.26%	1,062,700	16.17%
Unorg 146-27	757,800	40.77%	0	0.00%	1,917,800	39.96%
Unorg 146-29	0	0.00%	0	0.00%	153,000	32.27%
Unorg 147-26	992,900	11.96%	41,600	14.98%	3,737,700	15.37%
Unorg 147-27	123,700	33.10%	0	0.00%	123,700	33.10%
Unorg 147-28	0	0.00%	0	0.00%	17,000	32.14%
Itasca County Unorg	7,600	18.45%	0	0.00%	70,400	22.86%
Bigfork	373,700	5.54%	200,900	12.99%	641,500	7.42%
Bovey	414,700	3.19%	156,700	6.77%	586,300	3.81%
Calumet	775,900	12.52%	155,000	13.72%	1,031,800	13.28%
Cohasset	7,842,200	4.93%	2,668,800	18.62%	17,821,700	8.59%
Coleraine	629,000	1.88%	923,300	20.48%	1,827,300	4.69%
Deer River	105,200	0.78%	75,200	3.86%	199,000	1.29%
Effie	187,800	11.28%	91,300	13.92%	497,300	16.36%
Grand Rapids	4,879,200	1.90%	2,190,600	6.88%	7,073,300	2.45%
Keewatin	168,400	0.97%	63,300	4.59%	251,100	1.33%
LaPrairie	304,900	1.51%	319,600	17.72%	624,500	2.84%
Marble	103,700	0.91%	32,900	4.14%	171,900	1.36%
Nashwauk	770,200	3.76%	147,800	6.67%	1,713,500	6.91%
Squaw Lake	287,700	16.66%	31,500	5.37%	529,600	16.08%
Taconite	359,800	5.64%	29,000	6.17%	553,900	7.30%
Warba	242,300	6.69%	32,100	10.16%	599,800	11.61%
Zemple	8,000	0.76%	18,500	10.41%	93,100	6.73%
<b>TOTAL</b>	<b>145,175,900</b>		<b>18,473,700</b>		<b>469,591,300</b>	
<b>JACKSON</b>						
Alba Township	10,500	0.99%	0	0.00%	309,000	0.61%
Belmont Township	19,900	1.31%	3,500	0.63%	42,200	0.09%
Christiania Township	211,700	4.25%	14,600	1.62%	1,401,900	2.37%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>JACKSON (Continued)</b>						
Delafield Township	21,800	0.69%	2,600	0.51%	37,300	0.09%
Des Moines Township	19,000	0.47%	33,000	3.27%	506,300	1.03%
Enterprise Township	3,900	0.34%	0	0.00%	8,100	0.01%
Ewington Township	84,200	4.20%	30,100	4.44%	603,400	1.04%
Heron Lake Township	34,900	0.98%	15,700	3.50%	223,000	0.42%
Hunter Township	35,100	1.43%	39,600	5.78%	356,800	0.76%
Kimball Township	1,400	0.15%	0	0.00%	229,800	0.40%
LaCrosse Township	10,200	1.01%	7,400	2.85%	53,800	0.12%
Middletown Township	5,500	0.32%	0	0.00%	1,037,300	1.96%
Minneota Township	128,600	1.98%	24,700	2.79%	320,700	0.82%
Petersburg Township	26,700	0.97%	12,900	1.90%	56,500	0.13%
Rost Township	4,000	0.29%	0	0.00%	700,200	1.39%
Round Lake Township	12,000	0.82%	0	0.00%	103,700	0.25%
Sioux Valley Township	0	0.00%	15,700	2.96%	90,200	0.21%
Weimer Township	27,100	2.36%	6,000	1.23%	232,100	0.66%
West Heron Lake Town	16,700	1.10%	0	0.00%	30,500	0.08%
Wisconsin Township	0	0.00%	0	0.00%	35,800	0.06%
Alpha	7,800	0.68%	900	0.65%	8,700	0.66%
Heron Lake	278,900	2.77%	21,000	2.60%	303,800	2.65%
Jackson	125,300	0.18%	35,100	0.60%	190,900	0.24%
Lakefield	232,500	0.67%	39,100	1.73%	272,500	0.73%
Okabena	49,000	1.56%	13,300	5.69%	62,300	1.68%
Wilder	13,400	1.94%	0	0.00%	13,500	1.14%
<b>TOTAL</b>	<b>1,380,100</b>		<b>315,200</b>		<b>7,230,300</b>	
<b>KANABEC</b>						
Ann Lake Township	2,342,700	13.97%	394,700	18.69%	8,411,200	22.33%
Arthur Township	4,749,250	6.13%	1,398,450	12.73%	17,814,700	13.70%
Brunswick Township	4,567,650	10.33%	1,126,550	21.09%	21,551,800	21.35%
Comfort Township	3,043,950	8.67%	509,650	10.80%	14,849,200	17.45%
Ford Township	892,100	14.92%	211,100	21.33%	7,858,700	28.79%
Grass Lake Township	2,974,000	12.19%	740,600	18.96%	18,280,900	24.52%
Hay Brook Township	358,200	6.57%	93,600	21.14%	4,609,800	19.23%
Hillman Township	1,492,250	15.84%	331,050	18.02%	12,287,200	28.88%
Kanabec Township	2,808,900	14.27%	656,000	21.72%	13,075,600	22.89%
Knife Lake Township	6,356,950	12.05%	1,142,150	16.48%	19,957,100	18.10%
Kroschel Township	602,050	14.04%	250,450	13.06%	9,092,500	28.39%
Peace Township	5,302,450	13.56%	846,550	18.43%	17,582,400	20.67%
Pomroy Township	1,619,200	15.66%	685,300	24.61%	11,426,900	27.57%
Southfork Township	1,450,700	10.68%	424,400	15.97%	14,090,900	22.84%
Whited Township	2,713,310	9.34%	597,990	15.93%	12,863,000	20.19%
Grasston	1,198,400	30.38%	300,500	21.06%	2,114,000	30.70%
Mora	4,394,250	4.88%	1,122,450	8.92%	6,022,600	5.73%
Ogilvie	759,400	10.51%	151,600	16.01%	1,148,900	13.05%
Quamba	397,200	14.70%	90,700	20.44%	642,200	17.04%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	Residential Homestead Limitation	Percent Reduction	Residential Non-Homestead Limitation	Percent Reduction	Total Limitation	Percent Reduction
<b>KANABEC (Continued)</b>						
Braham	0	0.00%	0	0.00%	31,300	40.78%
<b>TOTAL</b>	48,022,910		11,073,790		213,710,900	
<b>KANDIYOHI</b>						
Arctander Township	292,000	3.77%	35,600	3.53%	3,607,500	8.15%
Burbank Township	587,600	3.98%	63,200	5.28%	3,396,200	9.28%
Colfax Township	1,169,500	5.04%	222,000	15.94%	7,882,500	12.88%
Dovre Township	1,175,200	1.03%	490,100	6.85%	4,644,300	3.00%
East Lake Lillian Townsh	34,800	1.14%	13,900	7.21%	1,334,200	2.69%
Edwards Township	65,500	1.44%	23,900	3.89%	1,335,700	2.70%
Fahlun Township	935,500	7.20%	165,100	11.53%	5,674,600	8.55%
Gennesse Township	506,500	4.61%	127,800	12.23%	4,593,000	9.13%
Green Lake Township	2,294,900	2.29%	462,800	6.61%	9,084,000	5.15%
Harrison Township	2,742,100	9.52%	377,400	17.04%	12,635,400	12.89%
Holland Township	37,200	0.74%	3,900	0.72%	1,294,500	2.22%
Irving Township	3,464,400	5.83%	1,351,600	19.38%	14,932,200	10.47%
Kandiyohi Township	131,700	0.80%	39,100	1.69%	3,765,900	5.93%
Lake Andrew Township	6,791,900	8.83%	560,600	13.54%	20,425,300	12.62%
Lake Elizabeth Townsh	129,200	3.71%	48,000	7.24%	1,574,800	3.51%
Lake Lillian Township	34,700	1.49%	26,900	3.03%	1,357,300	2.76%
Mamre Township	241,200	2.87%	37,900	8.84%	2,933,400	6.23%
New London Township	4,912,900	2.84%	1,267,200	8.21%	12,787,300	5.19%
Norway Lake Township	127,100	2.23%	69,300	8.87%	3,330,200	11.46%
Roseland Township	162,900	2.54%	32,500	2.44%	1,563,700	2.72%
Roseville Township	1,022,600	6.45%	376,200	14.25%	4,678,000	10.08%
St Johns Township	70,000	0.65%	62,800	3.88%	1,408,100	2.52%
Whitefield Township	42,500	0.36%	19,500	1.43%	1,464,900	2.39%
Willmar Township	112,300	0.74%	95,400	3.88%	1,373,100	2.93%
Atwater	61,500	0.23%	41,900	2.04%	118,900	0.41%
Blomkest	7,700	0.19%	800	0.27%	40,200	0.71%
Kandiyohi	735,300	5.34%	72,700	6.24%	823,600	5.43%
Lake Lillian	6,300	0.13%	1,900	0.49%	22,900	0.42%
New London	120,200	0.40%	117,800	4.38%	760,300	2.25%
Pennock	44,400	0.46%	18,600	2.37%	85,500	0.75%
Prinsburg	33,000	0.22%	24,200	4.07%	77,800	0.47%
Raymond	15,100	0.10%	19,000	1.19%	44,100	0.25%
Regal	700	0.08%	13,300	8.60%	41,000	2.70%
Spicer	3,246,300	5.35%	361,200	5.12%	4,775,700	6.18%
Sunburg	17,000	1.25%	400	0.34%	22,700	1.34%
Willmar	1,987,700	0.43%	463,200	1.10%	2,720,000	0.53%
<b>TOTAL</b>	33,359,400		7,107,700		136,608,800	

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>KITTSON</b>						
Arveson Township	100	0.02%	100	0.05%	270,900	5.20%
Cannon Township	0	0.00%	0	0.00%	233,400	6.30%
Caribou Township	0	0.00%	600	1.94%	309,800	5.45%
Clow Township	4,100	3.07%	500	0.51%	2,181,700	13.08%
Davis Township	0	0.00%	0	0.00%	2,191,900	12.99%
Deerwood Township	1,100	0.09%	300	0.23%	468,800	6.01%
Granville Township	800	0.20%	200	0.29%	1,290,900	9.75%
Hallock Township	4,900	0.67%	600	0.47%	2,226,800	11.83%
Hampden Township	200	0.05%	300	0.30%	2,012,300	12.67%
Hazelton Township	5,900	1.03%	0	0.00%	909,200	9.20%
Hill Township	0	0.00%	0	0.00%	2,394,500	13.80%
Jupiter Township	400	0.10%	2,400	1.50%	1,224,200	8.75%
McKinley Township	400	0.87%	0	0.00%	312,800	6.85%
Norway Township	3,300	0.47%	1,300	1.87%	358,000	5.88%
Pelan Township	0	0.00%	0	0.00%	412,300	6.71%
Percy Township	7,900	3.21%	0	0.00%	374,000	6.05%
Poppleton Township	0	0.00%	1,000	0.92%	501,500	6.53%
North Red River Towns	0	0.00%	0	0.00%	1,444,600	13.62%
Richardville Township	100	0.04%	600	0.68%	707,500	6.98%
St Joseph Township	0	0.00%	600	1.64%	286,400	4.77%
St Vincent Township	0	0.00%	2,300	1.02%	4,042,400	13.03%
Skane Township	200	0.54%	600	0.36%	2,458,500	12.78%
Spring Brook Township	0	0.00%	0	0.00%	1,652,500	11.55%
Svea Township	0	0.00%	0	0.00%	2,275,000	13.07%
Tegner Township	0	0.00%	0	0.00%	2,401,900	13.46%
Teien Township	600	0.13%	0	0.00%	2,130,200	12.09%
Thompson Township	5,000	0.38%	9,100	2.79%	1,752,600	9.44%
South Red River Towns	1,100	2.51%	0	0.00%	1,182,100	13.21%
Unorg Klondike	0	0.00%	0	0.00%	409,600	10.50%
Unorg Peatland	0	0.00%	0	0.00%	181,200	8.47%
Lake Bronson	2,800	0.18%	0	0.00%	2,800	0.14%
Donaldson	0	0.00%	0	0.00%	38,800	6.93%
Hallock	3,200	0.02%	1,100	0.08%	17,200	0.09%
Halma	2,400	0.69%	0	0.00%	6,000	1.13%
Humboldt	100	0.04%	100	0.22%	900	0.21%
Karlstad	10,400	0.11%	200	0.01%	10,600	0.09%
Kennedy	1,500	0.08%	0	0.00%	7,600	0.27%
Lancaster	6,300	0.18%	100	0.02%	6,400	0.14%
St Vincent	300	0.04%	100	0.14%	41,600	3.33%
<b>TOTAL</b>	<b>63,100</b>		<b>22,100</b>		<b>38,729,400</b>	
<b>KOOCHICHING</b>						
Unorg #0094	0	0.00%	0	0.00%	225,800	10.89%
Unorg #0095	5,000	1.94%	4,400	4.36%	1,282,900	8.21%
Unorg #0096	12,236,900	8.16%	1,144,400	11.26%	34,710,600	12.94%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	Residential Homestead Limitation	Percent Reduction	Residential Non-Homestead Limitation	Percent Reduction	Total Limitation	Percent Reduction
<b>KOOCHICHING (Continued)</b>						
Unorg #0097	165,500	1.28%	39,200	3.63%	5,948,200	9.82%
Unorg #0098	792,900	5.17%	60,600	5.05%	10,159,000	11.89%
Big Falls	300	0.01%	2,700	1.20%	4,400	0.15%
Intl Falls	417,500	0.34%	153,600	1.23%	582,200	0.43%
Littlefork	6,600	0.07%	3,500	0.27%	10,100	0.09%
Mizpah	7,600	2.02%	0	0.00%	7,600	0.84%
Northome	148,600	6.44%	0	0.00%	148,600	5.58%
Ranier	60,600	1.17%	64,500	9.61%	125,100	2.13%
<b>TOTAL</b>	<b>13,841,500</b>		<b>1,472,900</b>		<b>53,204,500</b>	
<b>LAC QUI PARLE</b>						
Agassiz Township	37,000	6.03%	27,800	9.43%	2,763,300	13.58%
Arena Township	130,900	16.01%	23,200	9.20%	2,923,500	9.46%
Augusta Township	3,200	0.38%	5,100	2.48%	1,507,900	7.93%
Baxter Township	311,200	16.91%	186,200	24.08%	4,187,100	10.84%
Camp Release Townsh	253,200	2.84%	40,100	5.14%	2,584,000	6.93%
Cerro Gordo Township	109,500	8.23%	28,600	5.84%	3,675,700	10.06%
Freeland Township	75,600	11.49%	21,300	8.79%	2,708,400	11.44%
Garfield Township	92,200	13.04%	12,900	5.67%	3,237,200	11.14%
Hamlin Township	102,400	5.25%	10,500	9.21%	2,880,800	9.11%
Hantho Township	41,800	7.36%	51,000	11.99%	2,766,400	12.82%
Lac Qui Parle Townshp	72,600	6.22%	105,100	10.05%	3,631,700	12.61%
Lake Shore Township	62,900	4.34%	21,100	4.27%	4,867,800	10.06%
Madison Township	62,100	2.61%	14,700	3.96%	2,879,900	8.47%
Manfred Township	1,500	0.77%	1,400	0.83%	2,563,300	14.67%
Maxwell Township	54,500	2.99%	4,000	1.51%	3,058,900	8.77%
Mehurin Township	42,700	8.36%	16,600	9.12%	1,509,700	9.11%
Perry Township	52,300	11.97%	39,200	12.12%	3,679,500	11.63%
Providence Township	178,000	15.02%	12,800	3.86%	2,988,000	9.43%
Riverside Township	514,500	9.00%	60,100	10.07%	3,955,800	10.00%
Ten Mile Lake Townshi	26,800	2.00%	3,900	2.81%	3,224,300	8.60%
Walter Township	48,000	6.13%	7,400	4.53%	1,820,100	8.79%
Yellow Bank Township	17,000	3.04%	10,500	4.06%	2,313,800	10.16%
Bellingham	28,800	1.38%	14,900	9.14%	60,400	2.54%
Boyd	91,500	7.02%	37,600	10.49%	160,400	7.95%
Dawson	518,000	1.72%	63,900	2.56%	642,400	1.95%
Louisburg	7,000	3.19%	1,300	1.70%	25,100	5.00%
Madison	43,100	0.17%	14,200	0.62%	66,200	0.24%
Marietta	10,900	0.78%	1,500	0.99%	19,900	1.14%
Nassau	85,100	15.20%	27,700	19.59%	117,800	15.72%
<b>TOTAL</b>	<b>3,074,300</b>		<b>864,600</b>		<b>66,819,300</b>	

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	Residential Homestead Limitation	Percent Reduction	Residential Non-Homestead Limitation	Percent Reduction	Total Limitation	Percent Reduction
<b>LAKE</b>						
Beaver Bay Township	7,664,200	19.55%	1,922,600	26.46%	23,538,400	25.80%
Crystal Bay Township	1,351,100	9.63%	193,000	11.20%	4,118,600	13.64%
Fall Lake Township	19,733,300	27.07%	4,998,900	28.76%	68,018,400	32.23%
Silver Creek Township	8,182,100	11.01%	2,290,200	17.59%	33,419,400	16.31%
Stony River Township	1,047,900	16.70%	1,078,400	28.11%	13,450,900	30.36%
Unorg #2	11,192,600	9.21%	2,238,800	15.50%	27,436,300	14.07%
Lake Co Unorg	3,061,800	26.95%	553,400	26.89%	16,793,000	30.67%
Beaver Bay	1,962,600	31.91%	367,700	21.93%	4,640,200	27.42%
Two Harbors	5,720,700	5.11%	1,205,200	9.03%	6,972,400	5.45%
Silver Bay	1,707,200	3.42%	485,500	8.13%	2,797,700	4.75%
<b>TOTAL</b>	<b>61,623,500</b>		<b>15,333,700</b>		<b>201,185,300</b>	
<b>LAKE OF THE WOODS</b>						
Angle Township	270,400	3.94%	3,200	0.87%	1,637,600	5.65%
Baudette Township	127,800	0.99%	26,700	5.87%	1,468,400	7.17%
Boone Township	30,700	6.62%	0	0.00%	725,700	23.06%
Chilgren Township	69,200	2.06%	19,800	4.60%	640,900	6.18%
Gudrid Township	43,900	0.64%	1,300	0.45%	1,204,900	8.82%
Keil Township	0	0.00%	5,400	25.96%	393,400	29.23%
Lakewood Township	89,000	5.51%	15,200	14.19%	986,800	7.33%
McDougald Township	122,700	3.15%	15,200	2.26%	1,022,800	8.70%
Myhre Township	43,800	1.32%	500	0.34%	400,000	6.17%
Potamo Township	72,700	3.49%	700	1.37%	615,700	8.92%
Prosper Township	393,400	3.94%	0	0.00%	1,892,500	8.20%
Rapid River Township	21,000	9.69%	1,400	2.43%	1,122,800	26.16%
Rulien Township	0	0.00%	0	0.00%	95,900	26.30%
Spooner Township	120,900	2.97%	600	0.13%	836,300	7.03%
Swiftwater Township	23,700	6.42%	1,200	0.85%	1,528,800	26.00%
Victory Township	7,200	19.05%	0	0.00%	180,800	21.37%
Wabanica Township	160,400	1.40%	5,300	5.12%	2,197,900	9.37%
Walhalla Township	50,350	2.16%	1,850	1.05%	543,900	7.39%
Wheeler Township	124,500	1.01%	900	0.15%	1,477,500	5.50%
Zippel Township	129,700	4.81%	12,000	18.63%	1,375,600	10.34%
Unorg 157-30	0	0.00%	0	0.00%	69,500	26.15%
Unorg 158-30	10,800	10.93%	200	0.38%	606,000	28.71%
Lake/Woods Co Unorg	0	0.00%	0	0.00%	383,000	23.90%
Baudette	419,400	2.34%	125,500	5.81%	591,700	2.88%
Williams	116,300	4.57%	28,300	5.23%	173,000	4.92%
Roosevelt	0	0.00%	0	0.00%	0	0.00%
<b>TOTAL</b>	<b>2,447,850</b>		<b>265,250</b>		<b>22,171,400</b>	
<b>LESUEUR</b>						
Cleveland Township	4,198,900	12.98%	690,800	21.26%	10,274,800	9.38%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>LESUEUR (Continued)</b>						
Cordova Township	3,577,200	19.47%	557,100	32.99%	9,401,500	11.05%
Derrynane Township	2,108,600	12.40%	580,800	22.08%	27,448,200	24.10%
Elysian Township	4,868,100	8.64%	1,625,900	22.19%	16,286,000	11.26%
Kasota Township	1,667,800	1.88%	876,600	13.42%	5,749,300	3.71%
Kilkenny Township	1,726,800	12.16%	426,200	23.77%	4,151,700	6.42%
Lanesburgh Township	8,924,600	7.42%	1,389,700	23.85%	45,601,400	20.13%
Lexington Township	3,268,100	11.44%	962,000	27.93%	8,387,100	9.15%
Montgomery Township	2,922,600	11.50%	469,300	21.36%	7,720,700	8.85%
Ottawa Township	580,000	5.07%	145,600	6.44%	1,223,900	3.73%
Sharon Township	3,897,500	13.93%	498,100	34.16%	8,208,300	8.69%
Tyrone Township	4,551,200	15.71%	556,600	26.58%	30,042,100	25.36%
Washington Township	3,150,650	4.31%	708,950	9.40%	7,588,000	6.40%
Waterville Township	2,774,700	7.75%	805,500	18.71%	7,082,400	7.41%
Cleveland	1,008,800	3.43%	164,100	10.90%	1,554,800	4.90%
Heidelberg	364,200	4.34%	66,800	21.79%	804,800	8.30%
Kasota	1,763,400	7.42%	145,100	12.06%	1,946,400	7.75%
Kilkenny	486,500	12.34%	63,100	19.65%	568,400	12.98%
LeCenter	3,766,600	4.86%	1,011,500	17.57%	5,090,100	6.03%
LeSueur	2,465,700	1.68%	1,050,900	11.04%	3,653,400	2.31%
Montgomery	2,799,400	2.40%	4,095,400	31.14%	7,565,100	5.76%
Waterville	5,380,900	7.73%	1,656,300	18.53%	9,264,300	10.55%
Elysian	1,535,400	5.32%	1,328,100	19.35%	3,657,000	8.51%
New Prague	2,574,000	2.46%	7,082,500	34.51%	10,031,200	7.92%
<b>TOTAL</b>	<b>70,361,650</b>		<b>26,956,950</b>		<b>233,300,900</b>	
<b>LINCOLN</b>						
Alta Vista Township	200	0.04%	1,600	0.85%	3,454,900	12.49%
Ash Lake Township	0	0.00%	100	0.03%	3,097,600	12.67%
Diamond Lake Townsh	169,800	6.69%	11,200	4.54%	3,432,800	12.34%
Drammen Township	0	0.00%	600	0.15%	3,808,200	14.34%
Hansonville Township	14,300	2.67%	3,200	0.91%	2,014,000	10.96%
Hendricks Township	14,700	0.66%	2,600	0.57%	3,497,000	11.58%
Hope Township	2,600	0.09%	0	0.00%	3,284,100	10.14%
Lake Benton Township	41,500	1.07%	0	0.00%	3,305,300	10.52%
Lake Stay Township	7,700	0.94%	0	0.00%	3,077,400	12.11%
Limestone Township	0	0.00%	200	0.11%	3,057,900	11.32%
Marble Township	200	0.03%	0	0.00%	2,323,200	9.27%
Marshfield Township	19,700	0.52%	1,400	1.03%	3,567,100	11.63%
Royal Township	8,700	1.07%	1,400	0.44%	2,475,400	10.63%
Shaokatan Township	11,900	0.51%	600	0.25%	3,603,700	12.32%
Verdi Township	12,700	0.80%	3,300	1.60%	4,129,800	13.51%
Arco	3,600	0.45%	1,400	1.64%	52,200	4.52%
Hendricks	18,100	0.17%	900	0.06%	48,100	0.38%
Ivanhoe	8,500	0.09%	300	0.04%	51,100	0.47%
Lake Benton	14,500	0.13%	2,600	0.17%	151,900	1.10%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	Residential Homestead Limitation	Percent Reduction	Residential Non-Homestead Limitation	Percent Reduction	Total Limitation	Percent Reduction
<b>LINCOLN (Continued)</b>						
Tyler	16,500	0.07%	400	0.02%	99,300	0.39%
<b>TOTAL</b>	365,200		31,800		48,531,000	
<b>LYON</b>						
Amiret Township	21,400	0.79%	5,700	1.14%	116,000	0.29%
Clifton Township	45,200	1.01%	24,400	2.58%	106,700	0.20%
Coon Creek Township	48,700	1.17%	19,400	5.43%	116,300	0.46%
Custer Township	37,600	0.98%	15,200	5.94%	116,400	0.30%
Eidsvold Township	14,900	0.53%	14,900	5.96%	270,500	0.82%
Fairview Township	22,600	0.20%	4,700	0.65%	676,000	1.13%
Grandview Township	37,700	0.71%	19,300	1.87%	1,529,900	2.71%
Island Lake Township	28,100	1.51%	900	0.19%	96,400	0.37%
Lake Marshall Townshi	157,800	0.56%	79,600	5.17%	1,537,900	2.36%
Lucas Township	49,500	1.13%	9,300	3.23%	117,800	0.24%
Lynd Township	38,700	0.25%	42,500	4.07%	272,600	0.47%
Lyons Township	61,200	1.76%	55,700	9.63%	993,800	3.20%
Monroe Township	26,900	0.85%	13,000	1.89%	764,500	1.73%
Nordland Township	17,100	0.77%	3,300	0.52%	249,900	0.73%
Rock Lake Township	117,250	1.95%	55,150	10.33%	1,069,400	3.23%
Shelburne Township	52,800	2.83%	6,000	1.72%	221,900	0.79%
Sodus Township	87,800	1.11%	46,300	7.44%	203,700	0.50%
Stanley Township	51,700	1.29%	3,600	0.79%	259,700	0.55%
Vallers Township	42,400	1.59%	2,600	0.37%	94,300	0.19%
Westerheim Township	14,700	0.65%	26,000	3.08%	484,300	1.07%
Balaton	21,400	0.20%	2,400	0.18%	111,400	0.85%
Cottonwood	725,700	1.94%	340,100	12.56%	1,067,500	2.66%
Florence	0	0.00%	0	0.00%	7,300	1.56%
Garvin	79,100	6.31%	19,900	6.06%	103,400	5.99%
Ghent	12,300	0.18%	18,100	3.57%	42,200	0.56%
Lynd	199,000	2.91%	111,400	6.41%	427,600	4.72%
Marshall	311,100	0.09%	334,900	1.14%	1,392,000	0.36%
Minneota	43,700	0.13%	58,100	2.82%	124,000	0.34%
Russell	13,400	0.17%	8,100	0.92%	24,200	0.27%
Taunton	2,300	0.12%	0	0.00%	61,400	2.09%
Tracy	31,800	0.09%	28,500	0.92%	150,400	0.38%
<b>TOTAL</b>	2,413,850		1,369,050		12,809,400	
<b>McLEOD</b>						
Acoma Township	361,500	0.63%	138,500	4.09%	7,655,300	6.70%
Bergen Township	3,576,800	10.89%	302,000	13.40%	14,685,800	14.64%
Collins Township	327,600	1.92%	67,000	6.22%	542,000	0.85%
Glencoe Township	261,600	1.67%	63,100	3.92%	385,500	0.61%
Hale Township	2,698,400	8.84%	275,000	10.91%	11,906,000	12.80%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>McLEOD (Continued)</b>						
Hassan Valley Townshi	248,000	1.03%	71,700	5.37%	536,900	0.73%
Helen Township	1,808,200	5.60%	232,200	13.59%	11,195,200	11.49%
Hutchinson Township	558,950	1.12%	222,350	7.06%	8,750,400	7.76%
Lynn Township	139,900	0.85%	43,700	3.05%	315,900	0.50%
Penn Township	91,700	2.52%	64,600	7.03%	238,500	0.48%
Rich Valley Township	775,150	4.22%	266,550	12.02%	1,927,800	2.52%
Round Grove Townshp	204,900	3.89%	42,000	7.37%	282,400	0.53%
Sumter Township	310,500	1.88%	30,800	2.50%	471,900	0.76%
Winsted Township	3,387,500	8.80%	253,900	10.39%	12,027,500	11.57%
Biscay	18,200	0.49%	14,900	7.83%	33,100	0.84%
Brownton	305,600	1.30%	46,000	3.04%	351,600	1.40%
Glencoe	1,486,900	0.75%	414,000	6.25%	1,912,100	0.93%
Hutchinson	1,392,700	0.29%	1,341,400	4.06%	2,843,600	0.55%
Lester Prairie	191,400	0.37%	46,900	1.35%	262,300	0.47%
Plato	577,300	3.66%	38,400	8.06%	648,600	3.90%
Silver Lake	56,300	0.21%	21,800	1.04%	81,700	0.28%
Stewart	20,000	0.16%	17,400	2.00%	37,400	0.27%
Winsted	137,800	0.16%	75,200	1.36%	223,300	0.25%
<b>TOTAL</b>	<b>18,936,900</b>		<b>4,089,400</b>		<b>77,314,800</b>	
<b>MAHNOMEN</b>						
Beaulieu Township	0	0.00%	3,100	0.92%	16,100	0.22%
Bejou Township	4,800	1.57%	0	0.00%	33,300	0.28%
Chief Township	71,700	7.52%	15,900	4.81%	115,600	0.89%
Clover Township	3,900	1.39%	7,800	6.09%	34,800	1.04%
Gregory Township	9,900	3.18%	1,100	1.61%	26,300	0.23%
Heier Township	11,800	2.62%	7,200	3.28%	116,200	1.25%
Island Lake Township	145,500	2.77%	33,700	4.93%	772,400	3.61%
LaGarde Township	83,000	7.11%	30,700	12.27%	252,000	3.28%
Lake Grove Township	79,900	6.79%	9,300	3.85%	273,700	2.26%
Marsh Creek Township	52,900	5.86%	11,400	7.67%	70,800	0.48%
Oakland Township	746,700	13.33%	182,400	18.23%	2,012,600	14.32%
Pembina Township	72,950	0.85%	7,950	1.34%	170,800	0.64%
Popple Grove Townshp	77,100	6.74%	2,500	1.09%	79,800	0.53%
Rosedale Township	27,000	3.28%	29,500	15.94%	145,700	1.06%
Little Elbow Lake Unorg	737,620	16.60%	61,280	17.92%	2,747,800	19.22%
Twin Lakes Township	833,400	18.20%	142,400	24.80%	1,925,100	20.77%
Bejou	73,300	9.51%	8,000	4.40%	82,100	8.20%
Mahnomen	56,700	0.27%	23,500	1.15%	80,200	0.34%
Waubun	33,100	0.50%	1,100	0.32%	38,300	0.53%
<b>TOTAL</b>	<b>3,121,270</b>		<b>578,830</b>		<b>8,993,600</b>	

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	Residential Homestead Limitation	Percent Reduction	Residential Non-Homestead Limitation	Percent Reduction	Total Limitation	Percent Reduction
<b>MARSHALL</b>						
Agdar Township	3,500	0.50%	9,700	9.39%	50,900	0.67%
Alma Township	4,200	0.86%	400	0.40%	5,300	0.03%
Augsburg Township	0	0.00%	0	0.00%	700	0.00%
Big Woods Township	0	0.00%	0	0.00%	400	0.00%
Bloomer Township	2,300	0.43%	0	0.00%	3,400	0.02%
Boxville Township	35,700	7.70%	0	0.00%	42,100	0.91%
Cedar Township	0	0.00%	0	0.00%	32,700	0.48%
Como Township	200	0.09%	0	0.00%	37,800	1.11%
Comstock Township	16,800	3.71%	8,700	8.63%	36,200	0.25%
Donnelly Township	0	0.00%	0	0.00%	0	0.00%
Eagle Point Township	0	0.00%	0	0.00%	10,400	0.11%
East Park Township	1,800	1.20%	500	1.68%	27,000	0.89%
East Valley Township	0	0.00%	800	0.61%	6,100	0.15%
Eckvoll Township	800	0.30%	0	0.00%	7,600	0.17%
Espelie Township	1,900	1.26%	0	0.00%	89,400	1.60%
Excel Township	13,200	0.38%	10,400	3.65%	63,200	0.39%
Foldahl Township	1,900	0.45%	0	0.00%	32,600	0.39%
Fork Township	0	0.00%	0	0.00%	66,100	0.89%
Grand Plain Township	0	0.00%	0	0.00%	13,400	0.21%
Holt Township	0	0.00%	0	0.00%	23,700	0.30%
Huntly Township	0	0.00%	0	0.00%	61,300	1.81%
Lincoln Township	1,500	0.26%	0	0.00%	49,300	0.76%
Linsell Township	0	0.00%	0	0.00%	21,100	0.71%
Marsh Grove Township	3,600	0.80%	2,900	2.55%	16,100	0.15%
McCrea Township	6,400	0.17%	0	0.00%	6,400	0.03%
Middle River Township	0	0.00%	0	0.00%	0	0.00%
Moose River Township	300	0.17%	0	0.00%	24,200	0.73%
Moylan Township	700	0.36%	300	0.35%	44,600	0.52%
Nelson Park Township	1,300	0.17%	700	0.72%	65,100	0.85%
New Folden Township	500	0.04%	600	0.30%	13,400	0.13%
New Maine Township	200	0.02%	0	0.00%	37,800	0.49%
New Solum Township	38,200	1.71%	7,600	4.06%	111,100	0.86%
Oak Park Township	17,200	1.07%	3,400	2.21%	21,000	0.10%
Parker Township	0	0.00%	0	0.00%	0	0.00%
Rollis Township	1,000	0.22%	1,400	1.47%	8,400	0.11%
Sinnott Township	700	3.23%	0	0.00%	700	0.00%
Spruce Valley Townshij	1,500	0.10%	0	0.00%	18,600	0.19%
Tamarac Township	1,700	0.39%	0	0.00%	2,600	0.02%
Thief Lake Township	1,000	0.72%	3,800	2.80%	18,300	0.43%
Valley Township	3,700	0.37%	0	0.00%	22,200	0.24%
Vega Township	34,900	3.32%	26,100	6.15%	61,700	0.25%
Veldt Township	0	0.00%	0	0.00%	8,200	0.16%
Viking Township	600	0.09%	1,400	0.59%	12,700	0.11%
Wanger Township	0	0.00%	0	0.00%	0	0.00%
Warrenton Township	0	0.00%	0	0.00%	2,600	0.01%
West Valley Township	600	0.10%	0	0.00%	64,400	0.84%
Whiteford Township	0	0.00%	0	0.00%	13,500	0.34%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	Residential Homestead Limitation	Percent Reduction	Residential Non-Homestead Limitation	Percent Reduction	Total Limitation	Percent Reduction
<b>MARSHALL (Continued)</b>						
Wright Township	0	0.00%	0	0.00%	22,500	0.30%
Alvarado	171,500	3.08%	22,500	6.98%	194,000	3.29%
Argyle	58,900	0.58%	6,700	1.54%	65,600	0.57%
Grygla	19,300	0.79%	800	0.30%	20,100	0.73%
Holt	6,300	0.61%	2,000	3.73%	8,300	0.69%
Middle River	1,800	0.05%	900	0.20%	2,700	0.07%
Newfolden	35,700	0.85%	5,500	1.34%	41,200	0.85%
Oslo	11,600	0.21%	800	0.18%	12,400	0.21%
Stephen	6,800	0.07%	0	0.00%	6,800	0.06%
Strandquist	800	0.17%	100	0.11%	900	0.15%
Viking	600	0.07%	100	0.07%	800	0.07%
Warren	46,200	0.19%	8,700	0.66%	56,400	0.21%
<b>TOTAL</b>	<b>557,400</b>		<b>126,800</b>		<b>1,686,000</b>	
<b>MARTIN</b>						
Cedar Township	197,600	9.67%	22,100	2.62%	231,100	0.42%
Center Creek Township	36,700	1.76%	5,600	0.55%	55,600	0.11%
East Chain Township	61,800	2.36%	34,600	4.35%	129,900	0.24%
Elm Creek Township	458,300	20.02%	115,300	19.82%	859,000	1.80%
Fairmont Township	822,800	8.50%	58,100	9.61%	922,300	2.36%
Fox Lake Township	1,629,100	24.73%	497,300	29.33%	2,801,400	4.92%
Fraser Township	35,600	1.27%	2,500	0.25%	43,800	0.07%
Galena Township	12,900	0.92%	18,100	3.21%	84,600	0.15%
Jay Township	74,200	3.02%	10,900	1.06%	145,500	0.26%
Lake Belt Township	42,000	1.96%	15,400	2.76%	138,800	0.27%
Lake Fremont Township	0	0.00%	300	0.05%	1,800	0.00%
Manyaska Township	1,403,600	17.30%	231,800	15.88%	1,942,500	3.20%
Nashville Township	155,400	8.12%	70,800	9.46%	295,500	0.46%
Pleasant Prairie Towns	37,000	2.60%	8,100	1.76%	69,900	0.13%
Rolling Green Township	224,250	5.84%	159,050	11.89%	509,700	0.86%
Rutland Township	899,200	12.88%	105,700	8.78%	1,211,500	1.80%
Silver Lake Township	706,200	4.01%	83,500	4.49%	972,200	1.38%
Tenhassen Township	45,900	2.08%	7,400	1.14%	103,900	0.21%
Waverly Township	25,200	1.45%	6,400	1.67%	31,600	0.05%
Westford Township	424,400	9.65%	70,000	7.69%	666,100	1.13%
Ceylon	17,000	0.62%	0	0.00%	17,000	0.44%
Dunnell	142,900	7.56%	6,400	4.95%	149,300	6.66%
Fairmont	9,648,500	3.20%	1,778,100	7.16%	11,485,300	3.39%
Granada	11,200	0.32%	1,900	0.69%	16,000	0.37%
Northrop	31,000	0.64%	6,300	2.05%	37,300	0.72%
Sherburn	579,800	2.71%	68,600	3.59%	648,500	2.75%
Truman	549,600	2.40%	144,600	6.29%	694,600	2.61%
Welcome	1,747,500	11.61%	127,900	14.31%	1,877,300	11.38%
Trimont	719,300	5.21%	112,100	10.07%	831,400	5.32%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	Residential Homestead Limitation	Percent Reduction	Residential Non-Homestead Limitation	Percent Reduction	Total Limitation	Percent Reduction
<b>MARTIN (Continued)</b>						
Ormsby	53,100	4.12%	12,400	21.23%	73,600	4.96%
					26,973,400	
<b>TOTAL</b>	20,792,050		3,781,250		27,047,000	
<b>MEEKER</b>						
Acton Township	1,000,800	9.06%	153,200	8.61%	1,954,100	4.10%
Cedar Mills Township	274,300	2.89%	126,000	6.34%	849,700	1.38%
Collinwood Township	1,877,300	3.71%	1,199,800	11.29%	5,436,300	4.72%
Cosmos Township	66,100	1.25%	64,100	6.53%	138,500	0.28%
Danielson Township	585,400	11.06%	123,500	12.73%	997,500	2.15%
Darwin Township	2,878,500	8.50%	558,700	14.56%	7,343,500	9.04%
Dassel Township	7,327,800	8.75%	2,018,400	17.99%	15,624,400	10.46%
Ellsworth Township	3,260,400	6.26%	105,100	3.82%	7,821,700	7.21%
Forest City Township	955,600	6.11%	109,500	8.11%	2,667,100	4.57%
Forest Prairie Township	6,041,400	18.36%	363,400	11.12%	12,733,500	15.26%
Greenleaf Township	2,734,400	6.39%	314,200	9.86%	6,140,000	5.52%
Harvey Township	709,700	7.65%	61,400	5.72%	1,250,200	2.77%
Kingston Township	5,428,200	13.05%	1,102,000	20.80%	19,365,600	14.75%
Litchfield Township	1,214,200	3.07%	298,600	6.75%	3,041,500	3.78%
Manannah Township	1,051,900	8.69%	268,700	11.81%	4,725,400	8.98%
Swede Grove Township	486,400	7.41%	177,900	10.43%	824,400	1.86%
Union Grove Township	863,800	3.91%	215,100	8.69%	3,483,800	4.99%
Cedar Mills	50,200	2.66%	0	0.00%	51,700	2.41%
Cosmos	115,200	0.98%	54,200	3.55%	180,600	1.28%
Darwin	97,000	1.19%	159,400	10.00%	314,400	2.68%
Dassel	566,300	1.50%	1,295,300	17.73%	1,887,300	4.12%
Grove City	135,600	1.15%	88,500	4.44%	233,100	1.69%
Litchfield	1,371,900	0.71%	1,372,900	7.60%	2,843,900	1.35%
Watkins	1,129,400	5.29%	596,300	20.32%	1,746,400	7.14%
Kingston	532,300	11.75%	275,100	28.37%	860,800	14.66%
Eden Valley	1,686,000	10.75%	417,300	24.78%	2,121,100	12.08%
<b>TOTAL</b>	42,440,100		11,518,600		104,636,500	
<b>MILLE LACS</b>						
Bogus Brook Township	4,546,300	9.35%	1,674,700	22.21%	11,523,900	12.11%
Borgholm Township	3,497,200	6.40%	1,564,700	19.45%	8,599,400	9.19%
Bradbury Township	1,081,200	16.30%	222,200	18.68%	5,829,700	27.85%
Dailey Township	1,099,500	15.49%	266,000	16.87%	4,764,700	22.60%
East Side Township	11,580,400	20.89%	411,300	15.30%	30,311,300	23.75%
Greenbush Township	2,408,400	4.99%	813,400	16.18%	6,724,900	7.64%
Hayland Township	3,427,400	17.34%	251,900	12.82%	7,309,400	18.33%
Isle Harbor Township	2,195,200	10.39%	585,500	14.71%	8,079,000	17.22%
Kathio Township	4,637,700	14.29%	1,801,600	14.19%	14,789,300	17.44%
Lewis Township	126,000	8.48%	12,700	9.42%	2,122,500	25.66%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>MILLE LACS (Continued)</b>						
Milaca Township	4,179,800	7.19%	1,517,900	17.14%	10,354,300	10.67%
Milo Township	3,685,100	8.21%	1,611,100	19.22%	10,927,200	12.12%
Mudgett Township	296,500	17.46%	29,700	11.35%	1,992,700	25.72%
Onamia Township	2,222,800	11.43%	557,500	17.57%	5,742,700	17.22%
Page Township	3,274,500	11.21%	690,400	18.46%	7,944,900	14.51%
Princeton Township	7,477,700	6.75%	2,341,000	20.66%	15,325,600	9.77%
South Harbor Township	6,080,400	13.50%	769,700	11.50%	20,399,400	14.57%
Bock	800,300	26.63%	71,700	24.79%	884,000	26.56%
Foreston	1,518,100	9.16%	201,800	8.78%	1,879,800	9.39%
Isle	4,245,500	12.97%	514,700	10.66%	7,186,600	14.59%
Milaca	3,362,600	4.29%	1,174,300	11.71%	4,605,200	5.16%
Onamia	2,383,700	14.68%	578,900	16.64%	2,982,100	14.98%
Pease	584,900	11.73%	205,400	13.59%	820,400	12.44%
Wahkon	3,529,500	25.69%	530,400	19.32%	7,424,200	26.93%
Princeton	3,954,400	2.76%	1,956,900	9.66%	6,011,100	3.66%
<b>TOTAL</b>	<b>82,195,100</b>		<b>20,355,400</b>		<b>204,534,300</b>	
<b>MORRISON</b>						
Agram Township	962,500	4.46%	319,500	25.34%	4,498,100	10.74%
Belle Prairie Township	1,073,500	2.27%	275,400	11.50%	8,670,100	9.68%
Bellevue Township	1,402,500	3.75%	331,600	10.38%	9,458,500	11.25%
Buckman Township	209,700	2.14%	52,400	9.96%	7,302,100	12.15%
Buh Township	208,200	2.82%	88,300	12.03%	4,865,500	11.15%
Culdrum Township	176,000	3.52%	60,500	6.28%	4,933,100	12.57%
Cushing Township	2,063,500	13.50%	231,600	16.13%	15,950,700	23.90%
Darling Township	878,700	7.23%	162,600	17.94%	8,062,400	17.84%
Elmdale Township	917,300	4.90%	270,100	17.61%	8,839,400	12.03%
Granite Township	85,700	2.48%	99,400	18.95%	4,975,900	13.17%
Green Prairie Township	1,164,800	3.73%	168,000	12.45%	3,640,600	8.01%
Hillman Township	37,600	3.16%	31,800	10.53%	4,069,900	20.75%
Lakin Township	328,500	6.00%	87,800	18.06%	6,857,000	18.55%
Leigh Township	138,600	4.58%	14,200	27.18%	5,201,000	23.16%
Little Falls Township	1,384,000	1.77%	422,700	11.29%	7,411,900	6.72%
Morrill Township	208,700	2.28%	87,900	8.38%	4,170,300	10.16%
Motley Township	395,950	6.50%	69,450	10.15%	3,500,100	18.09%
Mt Morris Township	14,100	1.81%	7,300	2.14%	3,767,500	24.24%
Parker Township	89,400	2.19%	100,000	11.04%	6,756,500	18.67%
Pierz Township	255,000	2.43%	83,100	9.39%	3,343,200	8.43%
Pike Creek Township	523,600	2.19%	185,000	8.65%	5,171,200	8.34%
Platte Township	258,900	7.63%	107,400	21.39%	6,291,400	19.97%
Pulaski Township	2,466,950	21.52%	220,250	18.64%	14,955,300	26.50%
Richardson Township	5,228,050	20.83%	297,950	18.62%	22,416,300	25.85%
Ripley Township	1,192,800	8.44%	238,200	11.85%	12,450,800	20.72%
Rosing Township	1,010,600	11.88%	49,100	13.21%	3,339,000	19.83%
Scandia Valley Townsh	22,218,558	21.57%	1,558,942	20.60%	93,591,100	27.77%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>MORRISON (Continued)</b>						
Swan River Township	359,300	2.51%	61,300	5.31%	5,731,400	10.14%
Swanville Township	409,750	6.74%	145,050	11.29%	6,147,900	13.35%
Two Rivers Township	708,800	4.81%	228,600	15.08%	5,960,800	11.70%
Bowlus	795,000	9.78%	131,600	15.35%	1,087,000	10.67%
Buckman	502,050	7.33%	141,650	10.23%	752,700	8.14%
Elmdale	214,500	11.41%	43,000	17.08%	675,300	11.11%
Flensburg	266,100	6.96%	8,400	4.20%	1,170,700	10.28%
Genola	30,800	1.93%	3,100	1.19%	49,100	2.34%
Harding	50,900	2.48%	19,800	10.84%	558,200	11.75%
Hillman	131,300	25.34%	33,600	21.10%	256,900	19.88%
Lastrup	325,100	10.92%	50,700	21.67%	429,500	11.39%
Little Falls	4,550,400	1.97%	1,408,000	6.60%	6,063,700	2.39%
Pierz	431,750	1.14%	195,950	6.42%	677,000	1.63%
Randall	621,000	3.71%	120,300	8.30%	945,900	4.85%
Royalton	2,211,200	6.36%	504,700	16.04%	2,832,600	7.38%
Sobieski	307,900	6.17%	52,600	8.14%	909,000	9.33%
Swanville	199,600	2.39%	33,300	5.28%	239,400	2.66%
Upsala	183,850	1.69%	100,450	9.06%	473,100	3.01%
Motley	865,800	7.92%	402,800	11.69%	1,328,800	9.08%
<b>TOTAL</b>	<b>58,058,808</b>		<b>9,305,392</b>		<b>320,777,900</b>	
<b>MOWER</b>						
Adams Township	638,500	9.22%	33,500	10.82%	2,965,400	4.61%
Austin Township	825,500	2.05%	67,600	4.39%	927,400	1.18%
Bennington Township	78,400	4.35%	10,500	8.27%	108,700	0.18%
Clayton Township	95,600	7.16%	0	0.00%	177,800	0.29%
Dexter Township	343,900	12.59%	9,300	21.78%	398,600	0.68%
Frankford Township	1,422,400	15.69%	2,400	3.96%	1,474,200	2.74%
Grand Meadow Townst	1,137,300	17.57%	22,800	21.41%	1,242,600	1.97%
Lansing Township	1,185,100	2.65%	54,800	3.41%	2,114,800	2.26%
LeRoy Township	340,200	5.68%	37,900	12.91%	723,800	1.28%
Lodi Township	113,400	5.35%	0	0.00%	272,400	0.46%
Lyle Township	1,403,500	19.13%	2,700	2.90%	1,526,400	2.79%
Marshall Township	299,900	10.34%	9,900	7.62%	378,200	0.63%
Nevada Township	86,400	2.90%	200	0.09%	188,800	0.34%
Pleasant Valley Townsl	623,000	12.35%	26,800	8.72%	671,000	1.36%
Racine Township	1,650,500	12.73%	0	0.00%	1,727,800	2.69%
Red Rock Township	757,500	3.10%	18,500	2.23%	923,000	1.15%
Sargeant Township	464,700	17.87%	26,700	19.85%	559,200	0.99%
Udolpho Township	199,100	2.63%	2,100	0.72%	626,500	0.98%
Waltham Township	687,700	19.85%	35,300	17.28%	777,900	1.30%
Windom Township	849,300	7.94%	11,600	5.56%	876,500	1.51%
Adams	890,000	4.05%	49,900	7.21%	942,500	4.03%
Austin	5,177,800	0.77%	1,519,300	3.64%	6,773,800	0.95%
Brownsdale	220,400	1.20%	51,000	11.37%	321,400	1.68%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>MOWER (Continued)</b>						
Dexter	1,037,600	11.41%	9,700	11.33%	1,055,100	9.80%
Elkton	205,300	5.91%	5,700	12.97%	250,300	4.61%
Grand Meadow	989,200	2.90%	61,200	4.13%	1,050,400	2.94%
LeRoy	309,000	1.22%	17,500	1.84%	326,500	1.24%
Lyle	15,500	0.15%	900	0.28%	16,700	0.15%
Rose Creek	1,187,500	10.13%	94,600	14.18%	1,282,100	10.10%
Sargeant	28,200	2.34%	1,100	3.72%	29,300	1.23%
Taopi	6,300	0.80%	500	3.39%	7,200	0.51%
Waltham	537,400	14.77%	15,100	18.03%	552,500	12.19%
Mapleview	161,300	5.33%	20,000	4.67%	181,300	5.20%
Racine	547,600	3.32%	48,000	18.89%	595,700	3.46%
<b>TOTAL</b>	<b>24,515,000</b>		<b>2,267,100</b>		<b>32,045,800</b>	
<b>MURRAY</b>						
Belfast Township	0	0.00%	2,000	0.82%	2,600	0.01%
Bondin Township	18,500	0.49%	6,400	3.20%	28,200	0.06%
Cameron Township	13,250	2.09%	5,850	3.22%	23,400	0.08%
Chanarambie Township	1,400	0.16%	0	0.00%	16,000	0.05%
Des Moines River Townr	300	0.03%	3,100	1.21%	4,500	0.01%
Dovray Township	33,000	3.12%	0	0.00%	49,900	0.14%
Ellsborough Township	7,300	1.64%	3,400	1.09%	17,900	0.07%
Fenton Township	5,000	0.68%	1,200	3.12%	16,300	0.04%
Holly Township	21,900	3.20%	1,400	0.36%	33,900	0.08%
Iona Township	17,000	7.06%	2,500	1.29%	20,900	0.05%
Lake Sarah Township	446,800	2.47%	17,100	2.65%	1,513,900	2.35%
Leeds Township	54,200	3.38%	1,100	0.45%	101,400	0.28%
Lime Lake Township	27,200	1.48%	3,500	0.97%	86,000	0.19%
Lowville Township	0	0.00%	2,800	1.27%	7,800	0.02%
Mason Township	457,800	4.15%	43,000	6.40%	1,782,900	2.97%
Moulton Township	200	0.02%	0	0.00%	34,300	0.11%
Murray Township	113,700	3.00%	30,100	6.22%	995,900	2.39%
Shetek Township	1,320,200	11.15%	2,100	0.98%	3,635,100	6.62%
Skandia Township	500	0.06%	1,300	0.72%	2,300	0.01%
Slayton Township	4,900	0.09%	2,900	1.18%	14,100	0.03%
Avoca	15,400	1.11%	0	0.00%	59,800	2.41%
Chandler	2,400	0.05%	0	0.00%	7,000	0.13%
Currie	7,500	0.29%	0	0.00%	7,800	0.24%
Dovray	47,200	6.03%	900	1.38%	48,100	4.66%
Fulda	547,750	2.13%	78,250	4.59%	651,500	2.28%
Hadley	6,800	0.76%	700	0.85%	7,500	0.65%
Iona	12,500	0.68%	900	0.51%	13,400	0.48%
Lake Wilson	100	0.00%	1,200	0.53%	1,300	0.03%
Slayton	157,400	0.35%	19,300	0.70%	189,600	0.39%
<b>TOTAL</b>	<b>3,340,200</b>		<b>231,000</b>		<b>9,373,300</b>	

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>NICOLLET</b>						
Belgrade Township	647,541	1.16%	105,259	4.74%	18,006,600	13.85%
Bernadotte Township	58,800	1.67%	34,200	6.85%	103,900	0.15%
Brighton Township	8,600	0.59%	14,800	4.95%	24,200	0.09%
Courtland Township	671,900	3.72%	117,100	6.46%	1,403,300	1.80%
Granby Township	16,500	0.50%	0	0.00%	40,500	0.08%
Lafayette Township	805,100	3.22%	297,100	14.88%	1,583,200	1.38%
Lake Prairie Township	1,181,700	6.24%	325,500	15.89%	3,110,300	2.69%
New Sweden Township	52,900	1.32%	47,600	4.88%	102,400	0.15%
Nicollet Township	359,200	2.33%	96,700	15.60%	1,972,900	2.84%
Oshawa Township	223,300	1.09%	45,200	4.39%	1,512,800	2.03%
Ridgely Township	110,400	7.45%	74,800	19.10%	327,900	1.36%
Traverse Township	52,700	0.60%	9,600	1.03%	3,092,700	6.05%
West Newton Township	305,400	2.65%	64,100	8.44%	731,400	0.95%
Courtland	537,850	2.38%	403,050	33.46%	1,002,200	3.72%
Lafayette	176,900	1.46%	66,600	8.01%	243,600	1.66%
Nicollet	444,700	1.20%	93,500	6.55%	1,603,100	3.99%
North Mankato	4,051,300	0.69%	5,100,500	12.22%	10,737,800	1.71%
St Peter	223,700	0.07%	215,000	0.98%	683,100	0.21%
Mankato	0	0.00%	0	0.00%	300	0.78%
<b>TOTAL</b>	<b>9,928,491</b>		<b>7,110,609</b>		<b>46,282,200</b>	
<b>NOBLES</b>						
Bigelow Township	75,200	1.38%	541,200	40.62%	670,300	1.36%
Bloom Township	18,000	2.50%	6,400	2.64%	35,600	0.08%
Dewald Township	66,900	1.91%	7,500	1.70%	98,600	0.21%
Elk Township	45,900	2.16%	23,000	3.64%	125,000	0.24%
Graham Lakes Townsh	48,800	3.47%	31,900	4.11%	85,300	0.20%
Grand Prairie Township	4,700	0.52%	18,400	3.66%	44,700	0.10%
Hersey Township	99,300	4.89%	44,200	9.27%	143,500	0.30%
Indian Lake Township	50,100	1.35%	6,500	1.23%	63,900	0.14%
Larkin Township	12,800	1.22%	13,500	4.69%	142,900	0.37%
Leota Township	492,700	6.93%	49,700	10.29%	810,200	1.77%
Lismore Township	13,300	1.61%	7,200	1.40%	69,800	0.18%
Little Rock Township	12,400	1.03%	15,000	2.72%	56,500	0.12%
Lorain Township	377,700	7.44%	18,300	3.67%	452,200	0.88%
Olney Township	4,900	0.31%	1,400	0.44%	10,000	0.02%
Ransom Township	31,700	1.95%	34,100	3.97%	109,200	0.23%
Seward Township	27,800	1.60%	10,800	2.80%	42,800	0.09%
Summit Lake Township	62,600	2.15%	25,300	5.31%	94,800	0.22%
Westside Township	41,000	2.19%	8,700	6.67%	75,600	0.19%
Wilmont Township	28,500	1.92%	6,400	2.03%	59,700	0.15%
Worthington Township	346,100	4.06%	1,700	0.31%	500,200	1.11%
Adrian	98,100	0.36%	12,300	0.56%	110,400	0.37%
Bigelow	49,200	1.63%	11,200	4.38%	60,400	1.68%
Brewster	3,300	0.04%	2,300	0.37%	11,300	0.11%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>NOBLES (Continued)</b>						
Dundee	15,900	1.82%	0	0.00%	16,100	1.35%
Ellsworth	49,500	0.63%	6,500	1.29%	56,000	0.64%
Kinbrae	0	0.00%	1,300	4.11%	1,300	0.12%
Lismore	12,400	0.41%	3,200	1.15%	15,600	0.45%
Round Lake	2,900	0.05%	600	0.12%	4,900	0.07%
Rushmore	24,300	0.42%	5,800	1.23%	30,100	0.48%
Wilmont	12,400	0.22%	5,000	1.43%	18,300	0.28%
Worthington	383,900	0.17%	234,800	0.99%	698,100	0.27%
<b>TOTAL</b>	<b>2,512,300</b>		<b>1,154,200</b>		<b>4,713,300</b>	
<b>NORMAN</b>						
Anthony Township	0	0.00%	0	0.00%	0	0.00%
Bear Park Township	183,700	13.17%	47,300	12.75%	361,500	2.42%
Flom Township	59,100	3.19%	20,600	5.01%	215,700	1.31%
Fossum Township	162,900	8.94%	17,700	6.21%	271,500	2.33%
Good Hope Township	1,100	0.34%	0	0.00%	1,100	0.01%
Green Meadow Townst	0	0.00%	700	0.53%	700	0.01%
Halstad Township	10,200	0.86%	0	0.00%	16,000	0.07%
Hegne Township	600	0.25%	800	1.23%	1,700	0.01%
Hendrum Township	32,100	2.41%	0	0.00%	46,200	0.18%
Home Lake Township	124,900	11.25%	18,500	11.14%	259,100	2.30%
Lake Ida Township	0	0.00%	15,600	6.24%	20,500	0.17%
Lee Township	25,000	1.75%	0	0.00%	25,000	0.10%
Lockhart Township	0	0.00%	0	0.00%	0	0.00%
Mary Township	111,600	14.58%	0	0.00%	111,600	0.53%
McDonaldsville Townst	8,000	0.42%	2,500	0.83%	59,700	0.26%
Pleasant View Townshi	0	0.00%	0	0.00%	25,500	0.13%
Rockwell Township	1,200	0.46%	800	1.13%	2,000	0.02%
Shelly Township	3,000	0.90%	0	0.00%	5,400	0.03%
Spring Creek Township	8,100	1.72%	1,400	2.26%	12,400	0.14%
Strand Township	47,600	10.26%	22,600	11.28%	245,900	2.70%
Sundal Township	108,100	10.20%	24,500	8.19%	241,300	2.14%
Waukon Township	46,700	6.59%	13,200	8.79%	115,100	0.75%
Wild Rice Township	130,200	3.96%	24,500	5.68%	312,000	2.15%
Winchester Township	0	0.00%	0	0.00%	6,500	0.03%
Ada	1,149,600	3.55%	117,500	3.42%	1,268,300	3.52%
Borup	0	0.00%	5,200	3.13%	5,200	0.54%
Gary	243,000	8.07%	20,400	5.62%	263,400	7.80%
Halstad	8,000	0.09%	5,200	1.42%	13,200	0.15%
Hendrum	372,200	6.87%	43,500	12.98%	415,700	7.23%
Perley	76,100	3.62%	5,400	3.99%	81,500	3.53%
Shelly	14,600	0.67%	0	0.00%	14,600	0.60%
Twin Valley	904,100	8.54%	64,600	6.33%	968,700	8.27%
<b>TOTAL</b>	<b>3,831,700</b>		<b>472,500</b>		<b>5,387,000</b>	

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>OLMSTED</b>						
Cascade Township	5,148,900	2.06%	2,624,000	19.57%	61,637,100	18.16%
Dover Township	58,000	1.00%	28,400	3.67%	6,760,800	9.74%
Elmira Township	228,900	4.02%	5,600	0.81%	6,792,800	11.06%
Eyota Township	164,300	2.05%	71,300	6.07%	7,342,000	10.59%
Farmington Township	174,500	2.49%	73,100	4.45%	8,099,000	9.90%
High Forest Township	2,556,600	6.98%	342,200	10.15%	13,404,800	11.25%
Haverhill Township	5,769,350	5.18%	991,250	16.82%	31,010,500	15.57%
Kalmar Township	2,252,100	4.51%	384,200	10.67%	31,465,200	21.26%
Marion Township	5,552,650	1.75%	1,839,450	12.64%	30,200,400	7.69%
New Haven Township	2,647,600	5.78%	200,300	4.48%	11,344,100	9.13%
Orion Township	331,600	3.22%	63,900	3.83%	8,724,300	12.26%
Oronoco Township	3,994,400	2.97%	1,105,000	6.90%	12,010,700	5.58%
Pleasant Grove Townshl	1,665,600	7.30%	342,900	13.74%	11,521,600	12.52%
Quincy Township	92,300	2.19%	115,800	5.90%	7,539,100	11.55%
Rochester Township	7,785,700	3.76%	3,403,800	13.57%	73,989,300	22.79%
Rock Dell Township	368,200	3.33%	122,400	3.50%	8,828,800	10.68%
Salem Township	1,312,900	3.45%	308,300	7.10%	9,957,700	8.66%
Viola Township	225,800	1.92%	29,300	1.36%	8,169,000	9.97%
Byron	861,100	0.46%	602,800	1.94%	1,619,300	0.75%
Dover	762,900	3.21%	150,000	5.35%	1,057,800	3.84%
Eyota	778,200	1.09%	530,900	8.69%	1,567,300	1.97%
Rochester	31,413,550	0.74%	33,217,250	7.76%	101,460,000	2.14%
Stewartville	1,809,600	0.86%	753,000	4.38%	2,707,500	1.19%
Oronoco	5,272,300	7.93%	2,437,300	25.57%	7,951,900	10.28%
Chatfield	988,900	1.89%	139,900	4.73%	1,179,800	2.13%
Pine Island	726,900	3.23%	644,400	4.71%	1,443,200	3.97%
<b>TOTAL</b>	<b>82,942,850</b>		<b>50,526,750</b>		<b>467,784,000</b>	
<b>OTTERTAIL</b>						
Aastad Township	68,800	2.33%	4,900	1.68%	113,400	0.42%
Amor Township	4,921,800	14.35%	217,300	14.15%	29,470,400	22.21%
Aurdal Township	989,600	1.66%	540,300	14.31%	6,202,800	6.65%
Blowers Township	106,200	4.21%	32,300	7.28%	2,303,300	10.32%
Bluffton Township	54,800	1.00%	37,500	3.15%	1,318,000	4.93%
Buse Township	203,100	1.21%	46,700	4.33%	1,239,200	3.08%
Butler Township	197,300	6.71%	41,000	9.16%	2,726,100	11.31%
Candor Township	2,218,000	8.95%	93,100	7.57%	14,006,700	20.32%
Carlisle Township	12,700	0.58%	7,000	1.64%	43,100	0.16%
Clitherall Township	2,203,000	8.24%	169,100	5.72%	17,657,700	17.59%
Compton Township	70,300	0.67%	71,300	5.61%	1,048,800	2.64%
Corliss Township	1,454,800	8.58%	248,500	11.37%	7,786,600	13.51%
Dane Prairie Township	3,101,600	7.28%	225,900	9.59%	7,586,700	9.39%
Dead Lake Township	4,050,650	16.00%	371,250	15.18%	24,252,500	27.48%
Deer Creek Township	41,300	1.09%	102,300	12.99%	2,679,600	10.58%
Dora Township	5,474,900	13.52%	345,500	12.44%	28,359,000	22.07%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>OTTERTAIL (Continued)</b>						
Dunn Township	13,816,800	14.12%	477,200	13.97%	72,652,200	19.59%
Eagle Lake Township	1,729,600	12.00%	293,900	15.87%	13,261,700	19.03%
Eastern Township	79,800	3.41%	17,600	2.67%	1,924,900	8.75%
Edna Township	5,300,200	9.43%	262,600	8.25%	23,305,700	15.70%
Effington Township	120,600	4.29%	33,800	4.27%	3,147,200	11.01%
Elizabeth Township	2,895,000	7.29%	112,900	7.84%	10,243,900	12.49%
Elmo Township	362,100	9.50%	112,600	11.39%	3,329,400	12.30%
Erhards Grove Townsh	185,000	2.39%	36,200	3.84%	2,337,200	7.48%
Everts Township	7,487,450	10.91%	870,150	20.20%	36,272,400	19.03%
Fergus Falls Township	165,150	0.44%	218,050	10.74%	564,300	0.97%
Folden Township	320,500	10.74%	85,400	5.93%	5,186,900	17.04%
Friberg Township	2,458,100	8.02%	200,500	9.73%	12,595,400	17.20%
Girard Township	6,864,400	10.68%	629,300	15.81%	30,894,300	17.21%
Gorman Township	813,400	5.48%	166,700	10.53%	5,510,500	11.31%
Henning Township	656,300	8.83%	67,800	8.39%	5,246,100	14.86%
Hobart Township	3,991,800	9.28%	253,000	15.93%	22,346,100	19.03%
Homestead Township	115,600	2.97%	62,900	13.92%	1,707,200	6.62%
Inman Township	154,000	4.87%	103,800	11.64%	3,581,700	14.66%
Leaf Lake Township	995,750	5.74%	166,550	7.70%	8,630,600	13.63%
Leaf Mountain Townshi	102,500	1.79%	41,400	4.79%	5,233,100	15.55%
Lida Township	6,884,600	12.33%	331,000	12.35%	33,385,000	20.01%
Maine Township	1,489,900	4.03%	141,600	5.93%	14,736,500	13.44%
Maplewood Township	663,300	7.91%	116,600	8.94%	6,064,600	19.68%
Newton Township	1,213,950	9.66%	348,450	16.48%	3,149,900	7.80%
Nidaros Township	1,564,200	10.17%	101,600	6.28%	10,559,800	17.67%
Norwegian Grove Towr	406,900	6.24%	57,700	9.26%	3,802,500	12.20%
Oak Valley Township	88,400	4.58%	38,400	5.84%	2,555,500	10.66%
Orwell Township	28,600	1.06%	2,500	0.69%	115,900	0.48%
Oscar Township	83,000	2.76%	58,500	8.60%	267,900	1.04%
Ottertail Township	5,710,150	13.16%	876,050	17.19%	30,064,700	21.00%
Otto Township	989,150	7.71%	165,250	7.03%	8,407,900	16.46%
Paddock Township	53,300	2.10%	19,800	4.61%	2,581,700	10.76%
Parkers Prairie Townsh	262,300	4.43%	84,800	7.22%	3,395,000	11.28%
Pelican Township	95,900	0.51%	81,600	5.03%	1,535,300	3.37%
Perham Township	1,095,500	3.51%	510,500	15.52%	4,269,300	7.01%
Pine Lake Township	4,298,000	12.91%	208,400	12.79%	15,121,600	17.91%
Rush Lake Township	4,881,000	9.50%	528,200	13.09%	18,151,800	15.71%
St Olaf Township	420,900	6.66%	130,800	10.57%	7,703,100	19.39%
Scambler Township	2,638,100	9.59%	272,200	9.36%	19,785,700	18.47%
Star Lake Township	2,525,400	13.68%	543,200	20.77%	19,155,200	25.06%
Sverdrup Township	1,536,550	6.29%	128,250	7.85%	17,525,500	21.98%
Tordenskjold Township	3,957,600	17.70%	250,300	14.31%	17,318,800	23.34%
Trondhjem Township	110,000	4.82%	24,100	4.12%	809,000	2.98%
Tumuli Township	2,615,200	12.76%	116,300	9.27%	11,637,100	20.71%
Western Township	47,600	2.51%	4,900	4.43%	216,200	0.88%
Woodside Township	385,900	18.37%	122,500	13.80%	3,007,700	13.67%
Battle Lake	947,800	3.16%	260,000	4.87%	2,954,700	6.53%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>OTTERTAIL (Continued)</b>						
Bluffton	86,000	2.23%	27,600	13.53%	210,600	3.49%
Clitherall	129,300	6.67%	36,200	8.39%	179,100	7.14%
Dalton	11,300	0.26%	600	0.21%	13,400	0.28%
Deer Creek	61,500	1.32%	3,000	0.70%	128,600	1.72%
Dent	260,100	6.12%	67,900	6.33%	330,600	6.16%
Elizabeth	19,700	0.61%	12,400	2.82%	32,800	0.89%
Erhard	2,200	0.07%	5,700	2.32%	19,500	0.59%
Fergus Falls	2,620,050	0.72%	1,479,250	4.22%	5,339,200	1.33%
Henning	46,800	0.32%	43,900	1.97%	152,700	0.82%
New York Mills	279,800	1.23%	107,100	5.91%	394,400	1.60%
Ottertail	3,625,350	11.58%	505,050	19.37%	11,964,700	19.38%
Parkers Prairie	582,700	2.32%	122,900	2.85%	706,800	2.29%
Pelican Rapids	82,050	0.23%	172,450	3.68%	265,200	0.65%
Perham	196,200	0.32%	226,700	2.53%	444,200	0.64%
Richville	49,300	3.17%	13,600	2.26%	89,900	3.05%
Underwood	236,400	2.94%	124,300	12.77%	408,700	4.34%
Vergas	473,100	5.22%	75,400	6.78%	1,617,400	11.97%
Vining	4,700	0.39%	3,800	1.32%	28,200	1.19%
Urbank	18,800	1.37%	1,100	0.79%	34,100	1.68%
Rothsay	5,200	0.12%	100	0.03%	5,300	0.12%
Wadena	19,500	0.71%	39,700	11.99%	59,200	1.93%
<b>TOTAL</b>	<b>127,586,150</b>		<b>15,358,550</b>		<b>695,467,200</b>	
<b>PENNINGTON</b>						
Black River Township	0	0.00%	0	0.00%	11,000	0.15%
Bray Township	0	0.00%	0	0.00%	12,400	0.15%
Clover Leaf Township	200	0.04%	1,900	1.43%	7,300	0.10%
Deer Park Township	1,300	0.21%	2,000	1.64%	170,400	2.70%
Goodridge Township	300	0.13%	0	0.00%	206,200	3.16%
Hickory Township	800	0.19%	600	0.31%	355,500	5.68%
Highlanding Township	800	0.09%	4,700	2.66%	268,700	2.67%
Kratka Township	10,900	1.35%	500	0.27%	23,700	0.25%
Mayfield Township	3,500	1.64%	3,000	5.80%	243,600	4.74%
Norden Township	42,300	0.71%	13,900	5.46%	77,900	0.57%
North Township	427,700	2.42%	68,300	5.11%	503,300	1.79%
Numedal Township	13,800	1.04%	900	0.76%	27,400	0.34%
Polk Centre Township	0	0.00%	200	0.15%	12,900	0.23%
Reiner Township	0	0.00%	200	0.34%	201,300	2.89%
River Falls Township	16,100	0.55%	1,800	0.67%	24,000	0.25%
Rocksbury Township	78,350	0.25%	22,750	2.52%	157,600	0.33%
Sanders Township	10,300	0.39%	3,200	1.48%	42,600	0.34%
Silverton Township	2,500	0.14%	900	0.23%	32,300	0.29%
Smiley Township	24,000	0.32%	59,900	7.07%	104,600	0.54%
Star Township	600	0.22%	5,800	3.31%	301,500	3.73%
Wyandotte Township	2,100	0.37%	1,800	1.58%	17,100	0.26%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	Residential Homestead Limitation	Percent Reduction	Residential Non-Homestead Limitation	Percent Reduction	Total Limitation	Percent Reduction
<b>PENNINGTON (Continued)</b>						
Goodridge	0	0.00%	0	0.00%	0	0.00%
St Hilaire	4,000	0.11%	2,300	0.61%	6,300	0.16%
Thief River Falls	232,300	0.15%	174,500	1.51%	420,400	0.25%
<b>TOTAL</b>	871,850		369,150		3,228,000	
<b>PINE</b>						
Arlone Township	1,057,550	12.26%	264,650	12.70%	10,395,000	27.14%
Arna Township	167,950	7.82%	178,950	17.33%	7,204,900	31.55%
Barry Township	2,525,100	14.39%	1,001,600	14.27%	15,197,700	27.36%
Birch Creek Township	568,100	18.65%	243,300	21.36%	10,222,600	34.54%
Bremen Township	1,312,450	18.47%	274,950	21.10%	11,725,600	33.26%
Brook Park Township	1,507,100	12.78%	460,700	21.87%	10,184,500	26.21%
Bruno Township	884,800	25.98%	194,700	24.21%	8,553,700	35.65%
Chengwatana Townshij	3,158,800	8.64%	785,000	15.03%	17,737,100	19.45%
Clover Township	759,900	15.15%	233,800	20.49%	12,768,100	26.37%
Crosby Township	224,900	12.20%	30,300	6.81%	4,115,700	29.54%
Danforth Township	465,900	17.32%	66,900	13.90%	8,675,000	38.47%
Dell Grove Township	5,221,150	19.61%	997,350	23.16%	23,276,800	28.42%
Finlayson Township	1,343,250	13.29%	357,450	18.05%	9,815,100	25.98%
Fleming Township	620,000	17.75%	73,800	28.08%	5,781,900	32.50%
Hinckley Township	1,259,600	6.08%	353,400	16.36%	12,284,400	20.74%
Kerrick Township	1,313,900	17.80%	334,400	18.23%	10,564,400	31.29%
Kettle River Township	2,646,700	16.73%	448,900	18.51%	13,184,600	25.76%
Mission Creek Townshi	1,774,200	10.95%	330,600	15.31%	12,881,200	26.00%
Munch Township	1,061,900	13.14%	236,600	21.60%	8,557,100	28.42%
Nickerson Township	1,057,086	18.03%	128,014	20.93%	4,828,300	28.10%
Norman Township	918,350	14.89%	137,850	17.94%	9,480,500	31.39%
Ogema Township	915,350	12.88%	633,550	17.41%	7,401,400	24.07%
Park Township	67,900	38.65%	39,300	11.93%	4,213,500	41.57%
Partridge Township	1,757,800	12.70%	252,000	14.80%	11,541,100	23.86%
Pine City Township	4,041,500	6.98%	653,500	11.89%	22,257,300	17.43%
Pine Lake Township	4,502,100	17.94%	640,100	21.53%	21,357,400	26.38%
Pokegama Township	15,100,950	11.04%	1,678,850	16.41%	50,233,900	18.44%
Royalton Township	3,698,800	11.54%	579,200	17.07%	24,400,100	25.77%
Sandstone Township	2,238,600	9.36%	299,200	18.52%	16,440,200	24.90%
Sturgeon Lake Townsh	919,550	11.28%	287,950	19.17%	9,159,300	27.18%
Wilma Township	437,200	21.15%	233,500	27.98%	6,828,800	33.00%
Windemere Township	11,516,400	12.08%	918,700	15.93%	40,380,000	19.38%
New Dosey Township	583,950	21.39%	89,850	21.01%	10,365,800	37.76%
Askov	882,200	9.21%	56,400	6.81%	1,300,300	10.93%
Brook Park	418,400	12.99%	107,000	25.78%	775,300	17.19%
Bruno	348,200	20.27%	72,600	22.03%	650,000	22.46%
Denham	190,200	18.30%	122,900	22.80%	661,900	26.53%
Finlayson	502,500	5.49%	135,800	14.85%	1,135,600	9.58%
Henriette	226,000	13.83%	84,700	14.81%	311,400	14.10%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
Hinckley	656,500	1.87%	261,700	3.63%	1,128,400	2.60%
Kerrick	288,600	18.41%	27,100	10.05%	424,200	19.01%
Pine City	6,352,950	6.56%	2,427,950	15.73%	9,371,600	8.15%
Rutledge	1,467,900	22.28%	534,400	29.82%	3,221,200	26.69%
Sandstone	1,605,975	5.76%	593,825	8.95%	2,442,200	6.86%
Sturgeon Lake	1,292,000	11.22%	391,400	19.49%	2,459,500	13.98%
Willow River	2,135,950	17.39%	720,350	19.89%	3,108,500	18.68%
Rock Creek	5,208,800	11.34%	682,800	13.13%	27,699,300	24.34%
<b>TOTAL</b>	<b>97,204,961</b>		<b>19,657,839</b>		<b>506,702,400</b>	

**PIPESTONE**

Aetna Township	0	0.00%	1,300	0.49%	304,600	1.16%
Altona Township	600	0.09%	3,500	1.25%	586,900	1.79%
Burke Township	0	0.00%	0	0.00%	138,700	0.40%
Eden Township	10,200	0.65%	7,000	1.85%	172,600	0.37%
Elmer Township	0	0.00%	4,000	1.53%	75,900	0.19%
Fountain Prairie Towns	0	0.00%	1,400	0.99%	158,000	0.45%
Grange Township	800	0.04%	0	0.00%	56,000	0.12%
Gray Township	3,800	0.11%	0	0.00%	101,700	0.23%
Osborne Township	4,400	0.18%	1,000	0.33%	237,400	0.67%
Rock Township	0	0.00%	11,500	4.06%	392,100	1.56%
Sweet Township	21,600	0.50%	5,400	1.16%	214,400	0.44%
Troy Township	13,900	0.63%	9,200	1.91%	249,000	0.51%
Edgerton	109,100	0.42%	18,800	1.27%	152,000	0.54%
Hatfield	1,100	0.31%	600	1.19%	3,700	0.12%
Holland	21,800	0.86%	5,400	1.69%	29,500	0.83%
Ihlen	2,600	0.22%	200	0.18%	8,200	0.55%
Pipestone	400,000	0.54%	43,000	0.53%	469,500	0.56%
Ruthton	21,600	0.73%	3,600	1.34%	26,300	0.74%
Trosky	27,400	2.05%	100	0.51%	45,500	1.54%
Woodstock	10,300	0.96%	1,700	0.60%	13,700	0.69%
Jasper	91,100	1.24%	37,600	3.78%	134,900	1.58%
<b>TOTAL</b>	<b>740,300</b>		<b>155,300</b>		<b>3,570,600</b>	

**POLK**

Andover Township	0	0.00%	0	0.00%	0	0.00%
Angus Township	100	0.01%	6,200	5.66%	7,900	0.04%
Badger Township	82,500	19.67%	163,800	32.44%	756,000	10.50%
Belgium Township	55,000	15.26%	45,800	25.60%	242,100	2.30%
Brandsvold Township	29,400	1.81%	20,200	3.52%	162,200	1.14%
Brandt Township	0	0.00%	200	0.43%	17,700	0.18%
Brislet Township	0	0.00%	1,100	9.02%	2,400	0.02%
Bygland Township	288,750	5.19%	58,650	10.64%	429,400	1.51%
Chester Township	129,900	24.26%	52,700	43.61%	690,900	9.42%
Columbia Township	22,300	0.72%	77,800	10.79%	1,047,200	6.68%
Crookston Township	144,400	1.23%	138,400	13.02%	552,200	1.85%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>POLK (Continued)</b>						
Eden Township	87,000	26.04%	272,500	43.99%	1,485,500	12.89%
Esther Township	27,200	0.71%	18,200	6.38%	86,500	0.56%
Euclid Township	410,800	16.58%	48,200	19.20%	559,600	2.45%
Fairfax Township	1,600	0.07%	200	0.09%	22,700	0.09%
Fanny Township	183,500	15.07%	49,200	20.58%	424,400	1.85%
Farley Township	64,700	13.41%	32,700	15.09%	142,100	0.94%
Fisher Township	239,800	7.25%	63,000	22.29%	639,200	2.14%
Garden Township	502,200	27.18%	174,400	33.20%	1,671,900	12.16%
Garfield Township	409,500	4.97%	92,300	13.16%	930,200	4.73%
Gentilly Township	174,400	4.96%	40,100	11.58%	453,200	3.20%
Godfrey Township	1,241,700	9.17%	157,700	24.55%	4,459,600	11.45%
Grand Forks Township	38,400	0.84%	14,100	3.36%	59,000	0.38%
Gully Township	1,050	0.26%	550	0.30%	833,300	12.47%
Hammond Township	15,600	5.41%	15,600	15.87%	39,900	0.20%
Helgeland Township	11,300	8.71%	0	0.00%	40,700	0.53%
Higdem Township	105,100	17.73%	37,200	19.53%	274,300	1.92%
Hill River Township	213,300	20.87%	168,400	42.55%	1,416,000	12.30%
Hubbard Township	103,300	13.72%	45,500	20.84%	209,200	0.92%
Huntsville Township	121,300	0.93%	63,400	8.61%	416,900	1.00%
Johnson Township	0	0.00%	500	0.43%	627,400	9.55%
Kertsonville Township	128,900	15.29%	11,600	10.26%	528,900	5.56%
Keystone Township	251,000	17.47%	41,500	23.59%	359,400	1.49%
King Township	244,400	19.12%	148,100	32.04%	941,900	8.31%
Knute Township	1,437,350	10.43%	233,250	18.28%	4,093,400	11.93%
Lessor Township	206,700	24.77%	128,500	40.13%	1,120,100	10.05%
Liberty Township	193,500	17.87%	58,800	25.03%	671,600	5.60%
Lowell Township	0	0.00%	0	0.00%	34,300	0.14%
Nesbit Township	382,900	15.23%	85,900	27.26%	569,400	1.86%
Northland Township	129,500	10.33%	35,600	14.22%	315,600	1.24%
Onstad Township	82,900	16.55%	39,000	23.57%	357,900	4.85%
Parnell Township	57,100	8.62%	16,500	27.09%	139,600	1.22%
Queen Township	14,900	1.15%	33,200	5.63%	598,600	5.66%
Reis Township	52,200	15.25%	45,900	25.46%	195,800	1.17%
Rhinehart Township	98,600	2.52%	25,900	10.23%	125,400	2.05%
Roome Township	174,400	7.81%	37,000	15.23%	402,300	1.26%
Rosebud Township	56,100	1.47%	48,800	8.36%	479,900	3.15%
Russia Township	27,700	6.19%	15,600	14.86%	43,300	0.26%
Sandsville Township	38,200	5.57%	34,800	12.43%	84,300	0.55%
Scandia Township	80,200	32.47%	32,500	34.80%	164,400	0.95%
Sletten Township	250,900	19.62%	73,500	33.75%	758,000	5.95%
Sullivan Township	678,600	18.43%	63,700	12.31%	884,200	2.92%
Tabor Township	182,100	15.95%	22,300	8.75%	301,200	1.22%
Tynsid Township	68,600	9.80%	28,700	9.95%	154,300	1.26%
Vineland Township	148,200	12.99%	49,900	24.91%	256,600	0.86%
Winger Township	417,800	23.97%	72,400	34.39%	799,800	6.58%
Woodside Township	4,284,150	11.92%	166,350	26.13%	14,845,400	14.83%
Grove Park-Tilden Tow	1,102,000	12.22%	123,900	19.06%	3,579,600	11.67%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>POLK (Continued)</b>						
Beltrami	102,900	11.21%	22,800	24.38%	134,400	6.89%
Climax	94,200	3.07%	24,800	10.11%	126,000	3.24%
Crookston	83,500	0.07%	366,300	2.73%	455,200	0.35%
East Grand Forks	49,000	0.02%	45,500	0.47%	94,500	0.04%
Erskine	482,800	8.97%	178,600	19.65%	662,800	10.44%
Fertile	1,319,300	7.96%	299,500	16.15%	1,678,900	8.91%
Fisher	32,900	0.44%	19,100	5.35%	66,000	0.83%
Fosston	730,200	2.82%	378,700	10.02%	1,125,100	3.76%
Gully	43,900	11.58%	24,500	19.71%	84,200	13.98%
Lengby	32,900	4.42%	12,800	10.01%	45,700	5.24%
McIntosh	322,400	4.22%	182,300	18.33%	505,300	5.67%
Mentor	121,600	8.19%	16,800	7.11%	138,500	6.21%
Nielsville	13,400	4.31%	27,200	18.74%	40,600	5.63%
Trail	47,400	16.56%	9,600	11.02%	63,900	13.99%
Winger	51,600	3.05%	44,700	10.07%	96,300	4.34%
<b>TOTAL</b>	<b>19,021,000</b>		<b>5,185,000</b>		<b>56,822,200</b>	
<b>POPE</b>						
Bangor Township	11,100	0.74%	11,000	2.84%	4,341,700	16.63%
Barsness Township	66,100	6.52%	6,300	1.85%	4,548,400	18.11%
Ben Wade Township	102,100	3.71%	24,300	3.64%	4,729,600	14.13%
Blue Mounds Township	50,900	2.67%	49,000	6.22%	4,447,300	15.51%
Chippewa Falls Townst	106,900	3.71%	46,300	6.42%	4,234,400	16.44%
Gilchrist Township	449,700	6.63%	213,700	37.47%	7,139,600	18.49%
Glenwood Township	10,719,100	15.92%	3,323,900	39.80%	35,398,700	22.13%
Grove Lake Township	541,700	8.84%	50,000	6.55%	5,848,500	17.27%
Hoff Township	186,000	10.44%	55,600	13.57%	5,469,300	17.52%
Lake Johanna Townshi	46,300	3.91%	22,600	3.33%	4,142,600	20.14%
Langhei Township	213,400	11.39%	57,000	8.60%	4,944,600	17.00%
Leven Township	3,862,900	17.34%	1,977,800	38.61%	19,202,200	23.15%
Minnewaska Township	3,806,400	13.06%	1,015,300	40.59%	14,005,700	21.52%
New Prairie Township	28,300	1.22%	12,800	3.89%	5,629,000	15.94%
Nora Township	145,700	6.85%	15,900	6.84%	4,870,000	15.26%
Reno Township	873,200	8.54%	308,300	29.58%	7,500,600	16.27%
Rolling Forks Township	35,700	3.80%	31,500	6.78%	4,225,000	17.21%
Walden Township	333,500	19.70%	36,200	7.20%	4,885,800	15.44%
Westport Township	68,900	3.06%	45,800	7.13%	4,251,400	13.03%
White Bear Lake Towns	1,721,600	8.62%	195,500	12.28%	8,484,100	15.10%
Cyrus	41,700	0.88%	9,000	1.44%	52,100	0.97%
Farwell	173,500	23.08%	73,300	28.31%	286,900	23.75%
Glenwood	3,059,300	4.47%	1,094,800	11.06%	4,762,700	5.85%
Long Beach	2,753,300	15.05%	785,000	21.02%	4,606,300	17.71%
Lowry	201,800	2.87%	52,500	4.87%	296,800	3.53%
Sedan	140,900	17.69%	57,300	20.15%	249,400	18.79%
Starbuck	2,497,300	6.51%	509,200	10.24%	4,102,700	8.69%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>POPE (Continued)</b>						
Villard	393,100	7.43%	109,100	12.75%	761,500	10.76%
Westport	144,600	12.88%	35,000	19.86%	190,900	13.97%
<b>TOTAL</b>	<b>32,775,000</b>		<b>10,224,000</b>		<b>173,607,800</b>	
<b>RAMSEY</b>						
White Bear Township	81,092,900	7.82%	11,578,100	17.40%	96,905,900	8.69%
New Brighton	84,419,462	6.40%	8,013,438	13.16%	92,942,300	6.73%
North St Paul	60,133,152	9.32%	5,206,648	11.67%	65,339,800	9.48%
Roseville	200,817,925	9.01%	24,658,575	17.12%	226,083,400	9.52%
Falcon Heights	33,096,800	10.52%	1,747,100	14.89%	34,859,600	10.67%
Lauderdale	12,931,800	12.79%	1,625,600	15.47%	14,557,400	13.04%
Arden Hills	50,541,300	7.72%	5,045,800	14.44%	55,587,100	8.06%
Little Canada	56,141,053	10.86%	6,776,747	19.95%	63,644,700	11.53%
North Oaks	71,673,900	7.93%	23,805,900	23.97%	98,823,500	9.72%
Maplewood	184,648,970	8.47%	21,364,330	15.64%	212,088,200	9.12%
Shoreview	196,939,650	8.66%	12,731,850	14.36%	211,427,700	8.93%
Vadnais Heights	52,709,500	5.52%	4,672,100	11.13%	59,793,600	5.97%
Mounds View	44,380,154	7.84%	21,051,846	31.33%	65,432,000	10.33%
Gem Lake	7,157,600	14.33%	4,944,800	39.47%	12,742,500	19.77%
Blaine	0	0.00%	0	0.00%	0	0.00%
Spring Lake Park	703,600	7.50%	107,500	10.78%	811,100	7.82%
St Paul	2,692,614,914	21.40%	470,084,186	27.89%	3,163,572,000	22.17%
St Anthony	10,385,050	12.75%	1,009,850	18.14%	11,394,900	13.09%
White Bear Lake	133,105,250	8.73%	17,029,050	15.57%	151,826,700	9.28%
<b>TOTAL</b>	<b>3,973,492,980</b>		<b>641,453,420</b>		<b>4,637,832,400</b>	
<b>RED LAKE</b>						
Browns Creek Townshi	0	0.00%	0	0.00%	0	0.00%
Emardville Township	0	0.00%	0	0.00%	0	0.00%
Equality Township	0	0.00%	0	0.00%	0	0.00%
Garnes Township	0	0.00%	0	0.00%	0	0.00%
Gervais Township	0	0.00%	0	0.00%	0	0.00%
Lake Pleasant Townshi	0	0.00%	0	0.00%	0	0.00%
Lambert Township	0	0.00%	0	0.00%	0	0.00%
Louisville Township	0	0.00%	0	0.00%	0	0.00%
Poplar River Township	0	0.00%	0	0.00%	0	0.00%
Red Lake Falls Townsh	0	0.00%	0	0.00%	0	0.00%
River Township	0	0.00%	0	0.00%	0	0.00%
Terrebonne Township	0	0.00%	0	0.00%	0	0.00%
Wylie Township	0	0.00%	0	0.00%	0	0.00%
Brooks	0	0.00%	0	0.00%	0	0.00%
Oklee	0	0.00%	0	0.00%	0	0.00%
Plummer	0	0.00%	0	0.00%	0	0.00%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	Residential Homestead Limitation	Percent Reduction	Residential Non-Homestead Limitation	Percent Reduction	Total Limitation	Percent Reduction
<b>RED LAKE (Continued)</b>						
Red Lake Falls	0	0.00%	0	0.00%	0	0.00%
<b>TOTAL</b>	0		0		0	
<b>REDWOOD</b>						
Brookville Township	91,200	6.65%	13,600	9.64%	239,000	0.45%
CharlesTown Township	151,000	8.62%	15,300	3.26%	375,100	1.09%
Delhi Township	378,100	6.84%	174,600	22.32%	1,206,200	3.24%
Gales Township	17,800	4.40%	32,200	9.94%	293,300	0.81%
Granite Rock Township	41,200	6.59%	25,200	10.61%	226,300	0.55%
Honner Township	9,800	0.27%	100	0.27%	132,700	2.97%
Johnsonville Township	8,500	1.28%	25,500	8.61%	251,200	0.67%
Kintire Township	34,800	3.11%	27,800	8.85%	114,600	0.27%
Lamberton Township	28,700	1.69%	27,800	10.19%	192,800	0.54%
Morgan Township	159,700	6.54%	100,900	15.13%	454,300	0.76%
New Avon Township	86,700	4.94%	12,500	3.66%	173,100	0.32%
North Hero Township	19,600	1.86%	30,800	6.90%	76,600	0.20%
Paxton Township	932,400	9.32%	161,200	13.58%	1,370,900	2.34%
Redwood Falls Townsh	31,800	1.59%	5,500	1.84%	167,100	0.38%
Sheridan Township	89,200	5.45%	17,500	9.44%	202,700	0.53%
Sherman Township	63,900	5.80%	8,600	4.13%	394,400	1.30%
Springdale Township	60,300	3.65%	28,500	7.32%	191,100	0.44%
Sundown Township	150,500	10.30%	27,500	10.50%	380,000	0.74%
Swedes Forest Townsh	22,600	2.48%	16,300	3.53%	202,300	1.23%
Three Lakes Township	53,500	4.18%	22,700	4.55%	124,900	0.23%
Underwood Township	120,900	8.11%	44,800	18.44%	805,700	1.95%
Vail Township	71,500	3.65%	21,900	6.85%	142,600	0.30%
Vesta Township	52,400	3.66%	20,300	9.64%	136,400	0.37%
Waterbury Township	72,800	8.45%	1,000	0.48%	169,000	0.36%
Westline Township	186,400	10.09%	33,400	17.59%	834,400	1.82%
Willow Lake Township	101,500	8.04%	34,600	23.04%	349,500	0.69%
Belview	23,600	0.50%	4,800	0.99%	28,400	0.48%
Clements	300	0.01%	0	0.00%	300	0.01%
Delhi	105,100	12.76%	1,200	1.22%	106,300	6.55%
Lamberton	201,600	1.71%	7,700	1.25%	209,700	1.67%
Lucan	4,800	0.15%	5,300	3.08%	10,200	0.27%
Milroy	9,100	0.18%	0	0.00%	9,100	0.17%
Morgan	341,400	1.78%	60,500	9.22%	401,900	2.01%
Redwood Falls	442,800	0.30%	463,800	3.77%	956,800	0.60%
Revere	700	0.12%	1,300	3.11%	2,000	0.18%
Sanborn	280,500	5.62%	14,400	4.52%	296,100	4.45%
Seaforth	3,900	0.56%	500	0.52%	4,700	0.29%
Vesta	38,800	1.03%	1,800	1.54%	40,800	1.01%
Wabasso	5,500	0.04%	0	0.00%	5,500	0.04%
Walnut Grove	177,700	2.04%	12,900	2.09%	190,700	1.91%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	Residential Homestead Limitation	Percent Reduction	Residential Non-Homestead Limitation	Percent Reduction	Total Limitation	Percent Reduction
<b>REDWOOD (Continued)</b>						
Wanda	1,600	0.16%	0	0.00%	1,600	0.13%
<b>TOTAL</b>	4,674,200		1,504,300		11,470,300	
<b>RENVILLE</b>						
Bandon Township	110,400	8.07%	59,100	7.63%	231,300	0.44%
Beaver Falls Township	113,300	4.70%	42,600	8.84%	354,800	1.23%
Birch Cooley Township	293,500	10.27%	88,500	14.19%	1,062,500	2.19%
Bird Island Township	95,400	3.04%	0	0.00%	106,800	0.22%
Boon Lake Township	140,100	1.15%	78,900	6.70%	365,000	0.59%
Brookfield Township	126,500	7.50%	121,100	15.21%	338,500	0.69%
Cairo Township	67,400	6.81%	26,300	8.07%	209,700	0.45%
Camp Township	150,700	7.91%	43,900	6.04%	358,900	1.07%
Crooks Township	162,100	8.54%	25,100	4.83%	238,400	0.49%
Emmet Township	266,500	9.03%	35,700	9.12%	338,000	0.74%
Ericson Township	129,200	6.52%	18,800	5.85%	303,300	0.69%
Flora Township	277,600	16.87%	90,900	16.99%	662,800	1.51%
Hawk Creek Township	207,300	8.34%	76,700	18.64%	972,500	3.42%
Hector Township	376,300	11.40%	65,200	13.02%	572,900	1.13%
Henryville Township	111,100	6.95%	18,200	4.30%	189,200	0.42%
Kingman Township	133,300	6.58%	3,800	1.75%	159,300	0.32%
Martinsburg Township	190,400	6.85%	28,300	4.57%	252,400	0.47%
Melville Township	235,400	12.57%	85,900	11.22%	617,200	1.11%
Norfolk Township	109,100	11.18%	33,400	6.44%	285,400	0.50%
Osceola Township	128,400	7.19%	1,100	0.44%	160,600	0.33%
Palmyra Township	208,900	13.67%	89,900	12.02%	451,200	0.84%
Preston Lake Township	451,100	8.25%	180,200	20.72%	820,400	1.58%
Sacred Heart Township	329,500	13.55%	143,700	13.97%	934,100	1.72%
Troy Township	148,800	3.05%	11,900	4.21%	270,900	0.59%
Wang Township	258,700	8.56%	95,700	15.68%	817,900	2.09%
Wellington Township	246,300	12.30%	24,400	3.56%	386,600	0.73%
Winfield Township	101,400	5.36%	17,400	4.98%	141,500	0.29%
Bird Island	53,300	0.21%	7,600	0.56%	75,100	0.27%
Buffalo Lake	159,600	1.11%	24,200	2.34%	183,800	1.18%
Danube	37,300	0.37%	15,500	3.56%	52,800	0.48%
Fairfax	92,100	0.37%	5,500	0.37%	98,900	0.36%
Franklin	50,200	0.72%	16,300	4.29%	66,500	0.83%
Hector	206,600	0.75%	46,100	3.62%	252,700	0.84%
Morton	118,300	2.03%	7,900	1.38%	126,500	1.88%
Olivia	76,300	0.14%	98,800	2.83%	175,100	0.31%
Renville	67,000	0.32%	26,000	1.68%	93,000	0.32%
Sacred Heart	62,500	0.90%	22,300	2.86%	89,200	1.05%
<b>TOTAL</b>	6,091,900		1,776,900		12,815,700	

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>RICE</b>						
Bridgewater Township	7,127,900	4.97%	1,253,500	15.79%	35,815,500	14.44%
Cannon City Township	8,220,900	11.49%	1,315,300	19.99%	22,680,400	15.79%
Erin Township	3,187,550	8.35%	876,650	18.14%	28,849,900	20.82%
Forest Township	4,667,600	5.85%	2,454,400	25.54%	29,758,300	16.55%
Morristown Township	3,051,700	11.88%	494,600	23.86%	16,015,400	17.04%
Northfield Township	8,366,700	16.69%	896,200	23.61%	39,596,900	24.01%
Richland Township	1,621,900	14.01%	306,300	17.93%	15,371,300	15.95%
Shieldsville Township	8,057,488	10.81%	2,049,112	24.52%	25,934,900	16.92%
Walcott Township	3,354,550	7.01%	912,050	22.42%	17,790,700	14.44%
Warsaw Township	7,642,050	8.55%	1,973,650	20.04%	21,548,100	12.21%
Webster Township	10,947,000	8.66%	2,383,800	20.86%	37,962,600	16.44%
Wells Township	7,286,000	6.44%	1,039,800	12.73%	20,472,200	10.36%
Wheatland Township	3,358,300	5.02%	693,000	16.69%	26,561,900	16.42%
Wheeling Township	2,860,200	13.10%	711,200	22.29%	17,184,100	17.11%
Dundas	2,343,700	5.09%	290,400	8.97%	3,227,500	6.23%
Faribault	18,973,920	2.31%	6,591,280	10.11%	29,931,200	3.33%
Lonsdale	8,260,300	6.21%	4,051,600	24.18%	13,711,600	8.97%
Morristown	606,400	1.92%	212,700	10.83%	1,635,600	4.58%
Nerstrand	1,575,700	12.44%	251,900	27.49%	2,273,400	13.70%
Dennison	16,100	1.85%	1,600	29.09%	17,700	2.02%
Northfield	17,455,100	2.48%	8,117,300	13.10%	27,619,900	3.58%
<b>TOTAL</b>	<b>128,981,058</b>		<b>36,876,342</b>		<b>433,959,100</b>	
<b>ROCK</b>						
Battle Plain Township	35,900	2.45%	14,300	2.34%	70,300	0.19%
Beaver Creek Township	85,900	2.07%	15,000	2.26%	701,700	1.13%
Clinton Township	32,100	1.69%	15,500	2.20%	193,000	0.33%
Denver Township	58,300	5.22%	11,800	3.35%	272,900	0.72%
Kanaranzi Township	17,300	1.18%	35,900	7.69%	228,900	0.42%
Luverne Township	55,300	0.54%	242,700	19.30%	509,200	0.87%
Magnolia Township	39,400	1.50%	68,000	8.51%	146,600	0.27%
Martin Township	42,100	1.45%	45,100	6.39%	126,500	0.15%
Mound Township	6,200	0.18%	7,400	1.01%	66,700	0.15%
Rose Dell Township	16,600	1.29%	7,000	1.72%	3,190,300	5.93%
Springwater Township	69,600	2.85%	11,000	2.22%	2,443,100	3.31%
Vienna Township	34,400	2.93%	7,900	4.20%	119,600	0.35%
Beaver Creek	101,300	1.64%	404,800	44.02%	512,900	7.07%
Hardwick	7,700	0.36%	6,000	1.63%	21,100	0.53%
Hills	8,400	0.07%	2,500	0.26%	33,700	0.24%
Kenneth	8,300	1.43%	0	0.00%	11,000	0.60%
Luverne	43,600	0.04%	17,800	0.27%	128,600	0.10%
Magnolia	19,800	0.70%	1,300	0.34%	21,100	0.50%
Steen	43,000	1.28%	7,700	2.56%	50,700	1.17%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	Residential Homestead Limitation	Percent Reduction	Residential Non-Homestead Limitation	Percent Reduction	Total Limitation	Percent Reduction
<b>ROCK (Continued)</b>						
Jasper	2,100	0.32%	4,200	4.93%	16,900	1.78%
<b>TOTAL</b>	727,300		925,900		8,864,800	
<b>ROSEAU</b>						
Barnett Township	1,900	0.38%	200	20.00%	4,200	0.05%
Barto Township	3,000	0.27%	0	0.00%	3,400	0.03%
Beaver Township	4,300	0.29%	0	0.00%	10,300	0.21%
Cedarbend Township	600	0.04%	400	0.12%	2,100	0.03%
Deer Township	100	0.02%	0	0.00%	100	0.00%
Dewey Township	5,000	0.73%	3,400	1.19%	13,800	0.15%
Dieter Township	500	0.05%	300	0.24%	1,400	0.01%
Enstrom Township	22,600	0.30%	3,300	0.89%	26,800	0.15%
Falun Township	2,500	0.10%	0	0.00%	8,100	0.06%
Golden Valley Townshi	800	0.05%	0	0.00%	55,700	0.66%
Grimstad Township	100	0.01%	0	0.00%	2,400	0.02%
Hereim Township	6,100	0.19%	400	0.25%	15,800	0.13%
Huss Township	300	0.14%	0	0.00%	6,900	0.10%
Jadis Township	12,700	0.09%	12,200	1.32%	28,200	0.09%
Laona Township	13,034	0.17%	1,266	0.14%	28,200	0.16%
Lind Township	0	0.00%	0	0.00%	2,600	0.04%
Malung Township	33,000	0.36%	2,000	0.61%	36,100	0.16%
Mickinock Township	600	0.02%	1,900	0.52%	5,900	0.04%
Moose Township	300	0.03%	500	0.67%	2,400	0.03%
Moranville Township	124,500	0.64%	14,000	1.99%	144,900	0.48%
Nereson Township	0	0.00%	0	0.00%	0	0.00%
Palmville Township	0	0.00%	0	0.00%	5,200	0.12%
Pohlitz Township	0	0.00%	600	0.41%	4,000	0.09%
Polonia Township	0	0.00%	0	0.00%	3,300	0.04%
Poplar Grove Township	400	0.16%	0	0.00%	1,800	0.04%
Reine Township	0	0.00%	0	0.00%	18,400	0.28%
Ross Township	9,800	0.10%	3,100	0.55%	15,900	0.08%
Skagen Township	6,900	0.24%	1,100	0.36%	9,500	0.08%
Soler Township	0	0.00%	0	0.00%	4,000	0.05%
Spruce Township	8,800	0.07%	25,900	3.30%	35,100	0.14%
Stafford Township	4,000	0.08%	3,600	1.08%	24,300	0.14%
Stokes Township	300	0.01%	800	0.44%	2,500	0.02%
Lake Township	55,100	0.13%	69,700	2.46%	245,200	0.42%
Unorg 159-37	0	0.00%	0	0.00%	1,500	0.57%
Unorg 159-99	0	0.00%	0	0.00%	0	0.00%
Unorg 160-37	0	0.00%	0	0.00%	1,000	2.28%
Unorg 160-99	0	0.00%	0	0.00%	0	0.00%
Unorg 161-35	700	0.16%	0	0.00%	9,800	1.23%
Unorg 161-36	1,100	0.05%	700	0.67%	2,100	0.04%
Unorg 161-37	0	0.00%	700	0.54%	2,600	0.07%
Unorg 162-44	0	0.00%	0	0.00%	1,500	0.06%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>ROSEAU (Continued)</b>						
Unorg 163-38	3,500	0.16%	0	0.00%	10,000	0.17%
Unorg 163-39	0	0.00%	0	0.00%	0	0.00%
Unorg 163-40	0	0.00%	0	0.00%	0	0.00%
Unorg 163-43	0	0.00%	0	0.00%	200	0.53%
Unorg 163-44	0	0.00%	0	0.00%	2,500	0.38%
Unorg 164-38	0	0.00%	0	0.00%	0	0.00%
Unorg 164-39	0	0.00%	0	0.00%	2,100	1.22%
Unorg 164-40	0	0.00%	0	0.00%	500	0.08%
Unorg 164-44	0	0.00%	0	0.00%	1,500	0.53%
Badger	12,000	0.17%	10,200	1.64%	22,800	0.28%
Greenbush	94,750	0.64%	8,250	0.60%	103,500	0.64%
Roseau	53,200	0.09%	69,800	1.39%	126,500	0.21%
Strathcona	2,800	0.50%	300	1.58%	3,800	0.64%
Warroad	600	0.00%	4,400	0.12%	5,000	0.02%
Roosevelt	1,500	0.05%	0	0.00%	1,500	0.04%
<b>TOTAL</b>	<b>487,384</b>		<b>239,016</b>		<b>1,066,900</b>	
<b>ST LOUIS</b>						
Alango Township	690,500	8.17%	88,300	22.83%	2,976,700	19.88%
Alborn Township	4,474,500	21.00%	433,400	29.76%	8,568,100	24.30%
Alden Township	529,200	7.31%	125,400	17.65%	1,337,000	11.93%
Angora Township	853,500	10.41%	36,000	6.10%	2,774,300	17.75%
Kabetogama Township	1,259,000	10.43%	180,700	11.72%	5,536,200	15.24%
Arrowhead Township	737,300	16.65%	162,400	27.28%	2,899,200	21.82%
Ault Township	864,900	17.60%	188,700	28.98%	3,831,500	24.37%
Balkan Township	157,700	0.65%	29,900	1.64%	1,954,700	5.32%
Bassett Township	467,400	25.10%	112,400	32.72%	2,918,500	27.03%
Beatty Township	7,190,400	12.68%	345,000	11.10%	34,225,700	19.54%
Biwabik Township	2,483,400	6.29%	262,800	7.88%	5,689,900	9.43%
Breitung Township	4,707,700	14.47%	477,300	14.88%	26,771,100	25.28%
Brevator Township	7,542,100	14.94%	452,900	13.57%	8,615,300	14.42%
Canosia Township	2,219,900	1.71%	1,120,200	11.83%	4,635,700	3.12%
Cedar Valley Township	516,500	9.05%	135,700	24.65%	1,782,600	14.44%
Cherry Township	831,900	2.71%	83,800	6.09%	2,133,300	5.47%
Clinton Township	237,100	1.02%	23,600	3.37%	1,423,500	4.62%
Colvin Township	1,376,300	13.98%	121,300	20.44%	5,951,200	21.95%
Cotton Township	2,313,100	10.10%	465,500	14.90%	6,450,600	14.14%
Culver Township	342,100	4.92%	57,700	6.29%	1,356,300	11.40%
Duluth Township	17,666,300	13.94%	2,760,100	19.86%	22,741,600	15.01%
Ellsburg Township	1,178,300	12.69%	264,900	17.10%	5,760,200	19.25%
Elmer Township	123,100	6.63%	18,400	10.71%	1,252,600	17.07%
Embarrass Township	428,000	2.37%	60,200	4.27%	1,361,800	5.52%
Fairbanks Township	824,800	21.00%	64,500	26.50%	2,938,200	24.71%
Fayal Township	9,827,200	9.04%	428,800	14.10%	13,212,500	10.06%
Field Township	592,900	6.39%	31,000	11.15%	5,314,200	21.89%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>ST LOUIS (Continued)</b>						
Fine Lakes Township	944,100	15.30%	126,300	18.90%	3,964,300	16.32%
Floodwood Township	1,574,100	17.16%	248,800	21.72%	3,157,200	20.10%
Fredenberg Township	17,392,700	16.41%	1,801,200	20.12%	26,760,500	18.19%
French Township	7,346,400	14.53%	617,000	13.74%	16,194,300	16.62%
Gnesen Township	15,108,000	11.26%	2,097,800	17.18%	23,291,000	12.93%
Grand Lake Township	3,075,200	1.92%	1,192,100	10.37%	7,445,100	3.78%
Great Scott Township	549,600	3.55%	143,000	14.06%	3,146,800	11.94%
Halden Township	237,100	8.95%	27,600	19.80%	1,131,000	16.65%
Industrial Township	1,533,400	6.09%	328,000	15.12%	3,990,200	10.88%
Kelsey Township	346,400	11.23%	40,500	13.29%	1,359,500	20.57%
Kugler Township	870,800	13.84%	144,700	20.51%	2,358,800	22.60%
Lakewood Township	5,479,400	4.40%	1,589,700	18.45%	8,692,700	6.17%
Lavell Township	348,800	4.83%	25,700	4.48%	3,388,900	18.15%
Leiding Township	4,339,500	24.83%	687,100	31.23%	17,794,800	31.02%
Linden Grove Township	290,600	10.78%	5,600	5.03%	2,768,500	26.27%
McDavitt Township	851,400	7.40%	162,500	12.14%	2,203,200	11.62%
Meadowlands Township	1,223,700	18.26%	163,100	17.90%	3,027,600	19.83%
Midway Township	2,055,900	3.16%	688,700	12.59%	3,591,400	4.82%
Morcom Township	416,100	14.68%	78,300	28.12%	1,863,500	27.41%
Morse Township	16,159,900	13.91%	2,289,000	19.42%	57,331,000	20.82%
Ness Township	189,300	12.77%	25,300	9.52%	1,698,700	24.79%
New Independence Township	1,177,000	9.95%	104,100	12.55%	2,962,400	14.83%
Normanna Township	2,669,000	7.20%	360,000	13.17%	3,988,400	9.18%
Northland Township	1,047,600	11.01%	239,000	13.29%	3,011,200	16.40%
Owens Township	208,400	2.86%	42,800	9.75%	1,097,500	8.33%
Pike Township	482,100	3.34%	41,500	11.31%	2,081,400	9.80%
Portage Township	1,148,800	15.12%	284,400	23.58%	7,137,900	25.85%
Prairie Lake Township	19,900	1.98%	21,000	6.70%	1,563,100	23.46%
Rice Lake Township	6,285,500	3.15%	1,618,400	13.93%	8,382,200	3.93%
Sandy Township	538,000	4.64%	23,800	8.87%	1,548,100	9.98%
Solway Township	4,392,400	5.27%	564,300	8.58%	7,283,400	7.02%
Stoney Brook Township	1,432,700	16.46%	49,000	32.89%	3,096,700	21.61%
Sturgeon Township	364,100	10.62%	32,900	17.07%	2,971,700	26.71%
Toivola Township	279,900	6.22%	32,300	10.51%	1,421,300	14.05%
Van Buren Township	632,000	13.45%	84,300	15.03%	2,212,400	19.37%
Vermilion Lake Township	3,284,900	15.59%	150,700	16.73%	8,859,100	23.00%
Waasa Township	964,200	12.96%	134,700	19.00%	2,071,900	15.71%
White Township	1,407,800	2.79%	308,900	9.53%	5,640,800	7.10%
Willow Valley Township	134,200	5.23%	48,800	17.88%	1,304,800	19.02%
Wuori Township	1,525,200	6.92%	238,900	15.19%	2,615,500	10.08%
Greenwood Township	22,008,100	17.78%	1,368,000	23.54%	79,537,400	21.66%
Pequaywan Township	2,398,500	17.49%	462,500	19.16%	7,811,300	22.92%
North Star Township	520,600	3.75%	117,700	7.14%	1,914,200	7.38%
Eagles Nest Township	5,456,100	22.04%	92,000	10.61%	18,809,500	25.74%
Camp 5	211,100	9.61%	0	0.00%	1,447,000	15.80%
Crane Lake Township	4,906,600	31.78%	200,300	17.35%	18,497,300	36.18%
Unorg 01-Rural SW	2,645,700	16.18%	157,200	23.58%	5,134,800	18.10%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>ST LOUIS (Continued)</b>						
Unorg 02-3 Lakes	1,762,900	18.38%	343,000	20.07%	4,281,200	19.22%
Unorg 03-Isld Lake	2,911,100	11.54%	130,800	9.11%	6,686,800	14.75%
Unorg 04-Whiteface	1,216,600	19.48%	323,300	26.02%	12,442,900	31.69%
Unorg 05-Cent Lakes	3,091,300	13.00%	206,500	15.41%	7,621,300	18.51%
Unorg 06-Biwabik	1,281,900	3.52%	327,800	11.71%	4,584,600	8.45%
Unorg 07-B&B Isld	4,588,100	13.10%	452,900	15.86%	15,549,200	18.44%
Unorg 08-Mt Iron	1,630,100	3.02%	113,000	6.21%	3,670,800	5.34%
Unorg 09-Balkan	1,735,600	8.15%	67,200	10.45%	8,584,900	15.55%
Unorg 10-Lake Verm	6,936,500	19.55%	499,400	23.72%	33,769,600	25.29%
Unorg 11-Orr-leiding	2,525,500	27.12%	172,300	24.46%	14,940,600	34.60%
Unorg 12-NW	1,520,300	19.07%	194,200	18.74%	11,112,100	22.40%
Unorg 13-NE	278,600	22.96%	31,100	25.09%	4,661,600	32.31%
Aurora	28,300	0.09%	5,800	0.22%	98,200	0.29%
Biwabik	735,900	4.05%	549,600	15.30%	1,614,300	6.50%
Brookston	538,600	20.36%	139,900	18.15%	780,000	21.10%
Buhl	998,900	5.30%	200,400	6.16%	1,233,100	5.53%
Chisholm	1,530,200	1.55%	244,800	2.89%	1,792,300	1.67%
Cook	153,900	1.45%	111,400	6.00%	275,700	2.21%
Ely	5,445,300	5.75%	2,010,900	11.60%	7,822,700	6.87%
Eveleth	630,500	1.02%	163,500	2.21%	794,000	1.15%
Floodwood	292,000	3.24%	74,200	6.18%	369,200	3.61%
Gilbert	650,800	1.78%	61,800	2.10%	989,400	2.39%
HermanTown	10,738,100	2.93%	5,294,200	16.01%	16,695,900	4.14%
Hibbing	16,930,100	4.09%	1,898,700	8.02%	19,901,500	4.38%
Iron Junction	130,300	4.57%	5,700	7.77%	169,300	5.57%
Kinney	23,700	1.65%	17,100	6.16%	167,300	7.65%
Leonidas	14,200	1.36%	0	0.00%	69,600	5.48%
McKinley	57,500	2.87%	62,400	13.63%	168,800	6.49%
Meadowlands	161,100	10.89%	43,200	10.27%	220,400	11.28%
Mt Iron	217,500	0.29%	66,100	1.37%	2,647,400	3.05%
Orr	131,300	2.20%	27,400	5.62%	175,400	2.61%
Proctor	1,932,400	1.95%	912,600	9.32%	2,858,500	2.62%
Tower	1,050,200	8.63%	190,400	9.16%	2,030,300	11.99%
Virginia	317,500	0.19%	163,500	0.91%	555,200	0.30%
Winton	1,120,500	26.14%	335,600	27.92%	1,490,000	26.67%
Hoyt Lakes	134,100	0.35%	31,300	0.91%	1,050,400	2.11%
Babbitt	386,400	1.21%	68,000	1.99%	2,282,500	5.14%
Duluth	437,884,200	13.57%	86,447,400	18.33%	525,404,700	14.18%
<b>TOTAL</b>	<b>728,619,900</b>		<b>129,777,800</b>		<b>1,301,534,500</b>	
<b>SCOTT</b>						
Belle Plaine Township	2,736,900	9.10%	540,700	7.36%	24,389,900	17.13%
Blakeley Township	1,764,600	11.59%	245,300	14.46%	14,698,700	18.84%
Cedar Lake Township	10,962,650	4.83%	5,207,750	18.60%	34,502,500	10.02%
Credit River Township	20,184,000	4.36%	7,828,000	13.03%	38,202,300	6.72%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	Residential Homestead Limitation	Percent Reduction	Residential Non-Homestead Limitation	Percent Reduction	Total Limitation	Percent Reduction
<b>SCOTT (Continued)</b>						
Helena Township	10,252,750	9.44%	2,089,550	18.78%	38,302,100	17.06%
Jackson Township	3,784,900	6.58%	270,400	12.71%	7,036,900	9.52%
Louisville Township	4,637,300	4.41%	1,600,800	13.96%	14,223,800	9.98%
New Market Township	18,731,050	5.72%	3,988,850	13.88%	45,828,100	10.07%
St Lawrence Township	6,716,700	16.17%	195,000	11.23%	13,547,300	19.03%
Sand Creek Township	13,120,800	12.88%	1,364,800	12.46%	33,850,200	16.82%
Spring Lake Township	25,851,950	7.43%	5,051,550	17.03%	49,652,500	10.70%
Belle Plaine	13,382,450	4.46%	3,436,550	12.26%	22,557,800	6.64%
Elko	2,398,800	3.02%	197,900	2.46%	2,879,700	3.25%
Jordan	7,851,850	3.66%	3,514,550	14.89%	11,642,800	4.87%
New Market	1,444,200	1.38%	1,411,500	9.65%	3,045,200	2.54%
Prior Lake	56,090,239	3.48%	17,456,661	10.59%	82,714,000	4.58%
Savage	33,827,103	1.88%	3,335,197	4.15%	38,643,500	2.05%
Shakopee	41,243,527	2.25%	7,093,773	5.30%	76,193,100	3.76%
New Prague	2,508,700	1.33%	968,300	7.33%	3,715,700	1.83%
<b>TOTAL</b>	<b>277,490,469</b>		<b>65,797,131</b>		<b>555,626,100</b>	
<b>SHERBURNE</b>						
Baldwin Township	16,198,600	4.86%	7,626,600	25.81%	36,465,100	7.95%
Becker Township	5,158,500	2.25%	4,837,100	28.34%	20,930,500	6.00%
Big Lake Township	5,241,200	1.22%	7,672,200	22.12%	20,758,020	3.80%
Blue Hill Township	3,639,100	4.43%	3,522,900	29.48%	11,781,400	9.47%
Clear Lake Township	8,662,900	8.22%	1,969,600	20.99%	15,661,600	9.11%
Haven Township	4,432,600	3.93%	682,200	14.05%	10,093,100	6.00%
Livonia Township	5,922,337	1.97%	10,303,762	29.97%	23,022,239	5.69%
Orrock Township	7,734,100	4.61%	6,383,700	32.89%	18,115,300	8.16%
Palmer Township	13,971,300	9.85%	2,038,200	24.57%	31,201,900	12.83%
Santiago Township	1,225,400	1.89%	615,000	12.47%	5,186,200	4.32%
Becker	1,779,100	1.11%	4,181,400	18.88%	6,073,300	3.31%
Big Lake	16,454,700	4.10%	15,384,910	30.16%	33,243,710	7.20%
Clear Lake	62,200	0.35%	159,100	5.81%	263,500	1.21%
Elk River	17,781,200	1.66%	29,820,800	25.44%	56,632,200	4.47%
Zimmerman	2,376,800	1.46%	7,933,875	25.37%	10,452,475	5.31%
St Cloud	1,875,400	1.44%	658,000	6.11%	2,700,600	1.90%
Princeton	25,600	0.43%	0	0.00%	25,600	0.42%
<b>TOTAL</b>	<b>112,541,037</b>		<b>103,789,347</b>		<b>302,606,744</b>	
<b>SIBLEY</b>						
Alfsborg Township	531,900	8.13%	30,300	5.19%	835,400	1.30%
Arlington Township	1,208,900	6.97%	336,100	29.72%	2,677,000	3.63%
Bismarck Township	330,400	7.87%	79,800	6.07%	518,100	0.86%
Cornish Township	265,500	4.73%	65,000	10.01%	371,200	0.60%
Dryden Township	482,600	9.32%	83,100	19.14%	1,244,800	2.20%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>SIBLEY (Continued)</b>						
Faxon Township	648,200	2.11%	520,500	16.16%	14,593,100	19.40%
Grafton Township	193,000	5.56%	30,200	4.87%	348,200	0.54%
Green Isle Township	1,494,900	11.07%	322,800	19.39%	4,102,500	6.25%
Henderson Township	2,214,850	11.46%	808,950	24.61%	6,317,200	9.50%
Jessenland Township	1,150,200	7.66%	570,300	35.73%	17,050,800	23.29%
Kelso Township	1,347,200	19.26%	377,400	26.62%	3,471,800	5.28%
Moltke Township	191,800	9.37%	51,300	10.21%	380,400	0.58%
New Auburn Township	832,000	10.31%	142,400	24.97%	2,477,200	4.66%
Severance Township	92,400	4.18%	81,800	8.46%	478,300	0.78%
Sibley Township	426,700	8.42%	112,400	16.23%	1,166,600	1.82%
Transit Township	357,800	6.76%	133,500	15.98%	891,900	1.42%
Washington Lake Town	1,453,800	10.70%	141,900	20.49%	3,465,800	5.44%
Arlington	4,552,400	6.80%	681,100	14.40%	5,435,800	7.49%
Gaylord	888,700	1.45%	352,600	8.46%	1,246,100	1.87%
Gibbon	383,100	2.12%	93,300	7.61%	482,400	2.43%
Green Isle	1,860,200	10.72%	198,400	10.09%	2,199,400	10.64%
Henderson	1,004,300	3.23%	445,200	16.48%	1,464,900	4.29%
New Auburn	1,159,600	10.61%	295,000	31.49%	1,569,000	12.78%
Winthrop	429,400	1.14%	138,700	5.35%	572,700	1.39%
<b>TOTAL</b>	<b>23,499,850</b>		<b>6,092,050</b>		<b>73,360,600</b>	
<b>STEARNS</b>						
Albany Township	2,640,700	9.34%	336,700	14.54%	25,692,800	26.76%
Ashley Township	374,100	10.65%	13,000	1.78%	2,975,100	7.39%
Avon Township	11,980,100	10.14%	897,100	23.50%	38,524,300	20.47%
Brockway Township	6,359,200	4.62%	1,484,400	17.80%	41,041,900	17.82%
Collegeville Township	9,088,550	6.42%	603,450	11.75%	37,606,000	15.89%
Crow Lake Township	637,100	9.05%	180,100	19.63%	2,497,900	9.08%
Crow River Township	281,700	7.14%	114,400	10.55%	2,695,700	8.94%
Eden Lake Township	12,738,600	15.70%	990,800	22.26%	40,566,000	21.75%
Fair Haven Township	5,139,300	8.81%	857,000	16.96%	24,695,200	19.55%
Farming Township	2,799,400	10.56%	237,700	18.60%	21,034,200	24.38%
Getty Township	297,600	7.89%	147,300	16.69%	3,465,000	8.39%
Grove Township	487,500	5.12%	143,000	13.18%	4,703,400	9.55%
Holding Township	1,684,600	6.12%	261,700	11.26%	19,352,400	19.85%
Krain Township	1,365,500	8.71%	228,000	11.25%	12,917,800	17.20%
Lake George Township	83,000	2.48%	92,200	14.06%	2,892,700	7.50%
Lake Henry Township	168,700	8.76%	50,900	9.92%	3,333,300	7.97%
LeSauk Township	3,549,400	3.27%	735,100	13.65%	17,274,000	12.53%
Luxemburg Township	997,500	8.03%	71,900	8.76%	4,448,000	7.25%
Lynden Township	7,104,286	6.30%	1,533,814	22.14%	26,385,700	15.48%
Maine Prairie Township	8,499,800	10.31%	1,281,200	21.70%	37,567,800	20.02%
Melrose Township	884,600	4.28%	393,500	24.11%	4,437,500	6.50%
Millwood Township	3,488,100	8.38%	203,400	14.14%	10,086,600	9.09%
Munson Township	9,839,950	12.23%	847,750	21.18%	31,664,800	18.44%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>STEARNS (Continued)</b>						
North Fork Township	251,800	15.62%	125,300	15.29%	2,960,100	10.22%
Oak Township	1,785,000	16.28%	144,600	12.41%	4,630,000	8.67%
Paynesville Township	8,678,292	9.70%	1,273,708	22.43%	42,796,800	21.86%
Raymond Township	96,800	5.46%	94,000	15.59%	2,954,300	9.13%
St Joseph Township	2,085,300	2.87%	1,100,100	26.38%	32,478,100	23.72%
St Martin Township	595,300	10.58%	83,900	12.15%	3,896,800	9.34%
St Wendel Township	10,727,200	9.45%	704,600	19.12%	36,127,100	20.41%
Sauk Centre Township	927,700	2.59%	378,200	11.75%	5,190,000	6.43%
Spring Hill Township	37,000	1.99%	7,600	1.55%	2,284,400	5.40%
Wakefield Township	13,563,900	7.18%	1,331,200	22.33%	45,675,400	16.25%
Zion Township	185,100	5.83%	50,100	10.89%	2,396,600	6.00%
Albany	141,300	0.20%	62,800	1.36%	247,600	0.33%
Avon	62,900	0.10%	109,400	3.33%	442,600	0.68%
Belgrade	559,500	3.21%	69,500	5.42%	818,100	4.21%
Brooten	665,600	4.82%	203,300	17.68%	984,800	6.23%
Cold Spring	401,600	0.30%	750,600	6.71%	1,897,100	1.30%
Elrosa	378,800	6.26%	9,700	1.95%	388,500	5.93%
Freeport	225,600	1.10%	74,000	6.04%	428,800	1.87%
Greenwald	148,100	2.20%	19,800	7.40%	207,100	2.63%
Holdingford	1,141,100	4.58%	98,300	8.58%	1,342,200	5.08%
Kimball	276,400	1.55%	133,500	5.63%	1,302,100	5.79%
Lake Henry	412,600	16.83%	33,300	16.98%	454,400	15.56%
Meire Grove	340,600	9.20%	4,800	1.33%	395,400	8.53%
Melrose	554,000	0.58%	308,400	6.45%	1,632,600	1.60%
New Munich	1,346,650	12.44%	55,850	15.80%	1,556,900	13.32%
Paynesville	398,700	0.56%	319,100	5.16%	770,500	0.99%
Richmond	860,900	1.45%	139,100	4.51%	1,238,100	1.96%
Rockville	4,212,900	3.39%	613,900	11.15%	31,480,100	15.53%
Roscoe	431,500	14.30%	87,200	33.37%	563,900	15.45%
St Anthony	195,300	9.98%	10,600	3.30%	300,900	10.52%
St Joseph	525,000	0.39%	333,000	2.33%	2,850,500	1.85%
St Martin	982,200	8.43%	44,200	8.55%	1,222,100	9.37%
St Rosa	229,800	8.50%	17,100	8.32%	264,800	7.75%
St Stephen	820,500	2.29%	197,500	15.71%	5,217,400	11.25%
Sauk Centre	2,812,350	2.07%	789,950	5.37%	4,320,100	2.84%
Spring Hill	314,600	11.62%	4,000	11.53%	429,200	11.13%
Waite Park	8,908,550	4.88%	1,477,650	9.16%	15,500,100	7.49%
St Augusta	7,399,900	5.19%	1,007,600	14.48%	52,435,500	23.19%
Eden Valley	253,300	3.23%	28,300	5.48%	394,900	4.35%
Sartell	2,528,400	0.49%	1,887,800	4.98%	9,381,100	1.66%
St Cloud	42,627,000	2.54%	15,332,900	10.91%	67,918,100	3.70%
<b>TOTAL</b>	<b>209,578,328</b>		<b>41,220,872</b>		<b>803,633,200</b>	
<b>STEELE</b>						
Aurora Township	462,100	3.00%	112,200	5.91%	654,400	0.97%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>STEELE (Continued)</b>						
Berlin Township	445,200	2.92%	163,800	10.51%	1,180,200	1.59%
Blooming Prairie Townsh	84,000	0.84%	25,400	1.69%	297,500	0.50%
Clinton Falls Township	186,600	0.83%	114,400	7.50%	357,200	0.79%
Deerfield Township	308,200	1.72%	54,600	3.04%	530,800	0.71%
Havana Township	401,800	1.86%	112,100	7.73%	803,800	1.03%
Lemond Township	500,600	3.35%	81,000	5.63%	878,800	1.28%
Medford Township	221,700	1.41%	34,100	3.79%	755,300	1.81%
Meriden Township	233,900	1.15%	65,100	3.00%	430,100	0.52%
Merton Township	136,400	1.38%	66,200	5.47%	244,700	0.35%
Owatonna Township	144,400	0.50%	55,100	2.75%	652,600	0.93%
Somerset Township	727,900	2.41%	157,500	12.02%	1,078,600	1.26%
Summit Township	199,700	2.08%	56,400	6.54%	517,100	0.85%
Ellendale	169,300	0.86%	110,200	9.29%	280,200	1.31%
Medford	252,200	0.50%	452,600	13.80%	788,000	1.45%
Owatonna	3,225,600	0.34%	6,965,900	11.71%	11,447,600	1.12%
Blooming Prairie	141,500	0.23%	190,600	4.82%	377,600	0.58%
<b>TOTAL</b>	<b>7,841,100</b>		<b>8,817,200</b>		<b>21,274,500</b>	
<b>STEVENS</b>						
Baker Township	28,600	2.84%	29,700	16.11%	3,674,300	10.68%
Darnen Township	139,500	2.04%	19,000	5.57%	2,581,900	6.87%
Donnelly Township	18,800	2.26%	1,500	0.80%	3,829,100	13.28%
Eldorado Township	26,200	9.97%	0	0.00%	3,851,400	10.95%
Everglade Township	22,300	2.61%	0	0.00%	3,827,700	10.65%
Framnas Township	237,700	3.32%	39,700	17.38%	2,903,900	8.17%
Hodges Township	155,300	3.49%	6,400	1.53%	3,279,300	8.97%
Horton Township	10,500	1.65%	10,300	3.07%	3,049,800	9.34%
Moore Township	36,000	1.59%	2,300	0.75%	3,097,400	8.50%
Morris Township	195,400	1.02%	148,300	13.67%	2,689,200	5.39%
Pepperton Township	50,700	3.24%	1,800	0.76%	3,950,500	12.53%
Rendsville Township	58,800	5.11%	14,100	5.06%	3,105,500	10.21%
Scott Township	54,700	4.31%	8,800	2.63%	3,161,000	10.33%
Stevens Township	43,200	4.85%	3,200	1.80%	2,596,200	8.68%
Swan Lake Township	628,600	12.84%	32,800	18.79%	3,621,000	11.39%
Synnes Township	15,800	2.60%	1,500	0.49%	2,696,700	9.28%
Alberta	6,100	0.32%	2,900	1.28%	14,100	0.62%
Chokio	1,000	0.01%	0	0.00%	5,900	0.07%
Donnelly	63,500	1.50%	3,800	1.29%	319,700	4.64%
Hancock	105,200	0.85%	4,500	0.60%	147,000	1.08%
Morris	170,800	0.17%	33,400	0.25%	676,700	0.59%
<b>TOTAL</b>	<b>2,068,700</b>		<b>364,000</b>		<b>53,078,300</b>	

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>SWIFT</b>						
Appleton Township	483,100	9.09%	85,800	10.78%	1,967,600	8.45%
Benson Township	24,800	0.48%	45,200	6.28%	1,236,400	4.01%
Camp Lake Township	60,300	3.53%	97,200	13.61%	2,949,800	12.73%
Cashel Township	14,000	1.54%	5,400	3.03%	226,500	0.57%
Clontarf Township	76,800	8.10%	2,800	2.19%	4,637,500	19.70%
Dublin Township	75,100	8.14%	57,500	15.61%	389,700	0.86%
Edison Township	74,300	8.16%	44,300	14.56%	374,400	1.31%
Fairfield Township	92,800	18.72%	62,400	14.86%	3,773,900	11.58%
Hayes Township	132,400	7.90%	71,800	9.32%	784,900	2.50%
Hegbert Township	17,500	8.74%	72,500	18.68%	3,088,500	11.11%
Kerkhoven Township	73,800	4.51%	41,500	11.36%	2,765,400	10.98%
Kildare Township	109,000	6.55%	24,000	6.56%	246,000	0.70%
Marysland Township	51,700	6.72%	49,400	19.06%	754,300	2.34%
Moyer Township	24,400	7.41%	18,300	5.97%	1,957,700	6.71%
Pillsbury Township	145,600	4.77%	55,500	10.42%	386,800	0.92%
Shible Township	131,200	10.70%	93,800	18.17%	2,449,900	8.39%
Six Mile Grove Townsh	57,000	3.20%	11,500	3.50%	3,359,800	12.41%
Swenoda Township	58,100	6.78%	13,200	3.79%	209,100	0.57%
Tara Township	85,400	14.46%	40,600	10.98%	2,280,800	6.65%
Torning Township	528,400	6.29%	189,400	18.43%	3,702,400	8.64%
West Bank Township	97,300	7.78%	68,300	10.65%	757,800	2.38%
Appleton	163,600	0.79%	96,400	2.14%	269,500	1.05%
Benson	682,700	0.93%	301,300	4.40%	1,043,900	1.29%
Clontarf	40,200	1.36%	2,900	2.76%	258,500	5.77%
Danvers	35,300	1.43%	11,800	16.16%	59,100	2.07%
DeGraff	13,700	0.76%	9,100	3.83%	23,000	0.83%
Holloway	276,000	18.36%	12,600	17.37%	421,400	18.38%
Kerkhoven	168,800	0.90%	142,000	9.05%	311,400	1.49%
Murdock	85,100	1.77%	24,100	5.48%	109,800	2.01%
<b>TOTAL</b>	<b>3,878,400</b>		<b>1,750,600</b>		<b>40,795,800</b>	
<b>TODD</b>						
Bartlett Township	77,800	4.40%	69,900	9.37%	5,871,600	21.88%
Bertha Township	82,000	3.93%	11,500	2.32%	3,811,300	15.31%
Birchdale Township	3,246,800	8.31%	176,900	18.54%	16,045,700	16.14%
Bruce Township	1,097,700	9.95%	289,700	15.48%	9,308,700	21.10%
Burleene Township	198,000	9.51%	64,200	8.17%	6,270,100	22.72%
Burnhamville Township	2,286,900	10.17%	395,700	14.11%	13,127,000	17.42%
Eagle Valley Township	228,600	5.07%	158,700	11.31%	4,875,200	15.09%
Fawn Lake Township	1,210,600	12.96%	58,500	7.73%	9,014,100	22.34%
Germania Township	95,500	7.06%	33,000	8.61%	5,071,100	19.37%
Gordon Township	1,298,500	7.61%	86,200	8.10%	8,507,400	14.86%
Grey Eagle Township	2,647,900	8.70%	126,900	11.16%	12,696,700	13.93%
Hartford Township	827,300	6.40%	105,500	9.33%	5,957,300	15.51%
Iona Township	236,300	10.16%	117,500	16.04%	5,125,300	17.91%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>TODD (Continued)</b>						
Kandota Township	1,456,500	4.95%	156,000	8.89%	6,580,200	11.14%
Leslie Township	3,946,300	14.80%	158,000	14.39%	17,751,900	20.55%
Little Elk Township	604,700	11.70%	151,100	17.59%	7,159,700	23.15%
Little Sauk Township	1,031,200	7.74%	174,100	14.84%	9,579,300	18.82%
Long Prairie Township	644,300	2.57%	199,900	9.13%	4,986,800	8.96%
Moran Township	260,400	6.14%	80,100	10.44%	8,925,800	24.10%
Reynolds Township	394,300	4.84%	104,500	8.65%	5,152,000	12.78%
Round Prairie Township	1,445,600	11.35%	230,000	12.98%	7,345,600	16.87%
Staples Township	895,000	7.98%	174,600	16.30%	6,106,900	17.84%
Stowe Prairie Township	406,200	10.66%	63,600	6.84%	2,300,500	9.17%
Turtle Creek Township	371,300	5.35%	59,300	14.90%	7,465,100	18.11%
Villard Township	1,238,800	7.75%	584,300	28.49%	6,741,000	18.57%
Ward Township	1,236,800	13.93%	121,000	16.62%	7,395,800	19.82%
West Union Township	238,900	8.43%	22,400	7.68%	3,151,300	12.01%
Wykeham Township	438,500	11.78%	149,700	16.27%	5,679,000	19.59%
Bertha	86,800	1.13%	19,200	3.38%	140,300	1.62%
Browerville	475,400	2.83%	191,100	9.22%	698,100	3.65%
Burtrum	18,600	1.43%	12,500	3.82%	64,400	3.09%
Clarissa	2,236,000	15.42%	210,500	16.48%	2,534,100	15.57%
Eagle Bend	197,700	1.95%	168,300	13.02%	448,600	3.68%
Grey Eagle	1,656,200	16.04%	280,600	31.40%	1,992,800	17.29%
Hewitt	754,800	21.00%	106,900	18.13%	1,211,800	22.02%
Long Prairie	371,300	0.55%	407,100	3.99%	796,900	1.01%
West Union	39,400	2.13%	16,200	5.16%	100,000	4.14%
Osakis	289,800	4.39%	5,000	1.19%	1,083,500	7.56%
Staples	1,770,400	4.55%	626,200	9.75%	2,413,400	5.31%
<b>TOTAL</b>	<b>36,039,100</b>		<b>6,166,400</b>		<b>223,486,300</b>	
<b>TRAVERSE</b>						
Arthur Township	0	0.00%	0	0.00%	474,500	2.03%
Clifton Township	0	0.00%	0	0.00%	3,151,300	9.02%
Croke Township	1,300	0.28%	0	0.00%	3,644,500	10.47%
Dollymount Township	0	0.00%	0	0.00%	3,221,300	8.46%
Folsom Township	229,800	8.46%	700	0.23%	2,567,000	12.25%
Lake Valley Township	0	0.00%	0	0.00%	5,959,600	10.55%
Leonardsville Township	0	0.00%	800	0.26%	2,854,800	7.72%
Monson Township	0	0.00%	0	0.00%	6,024,500	12.29%
Parnell Township	0	0.00%	0	0.00%	146,800	0.53%
Redpath Township	0	0.00%	0	0.00%	2,600	0.01%
Tara Township	0	0.00%	0	0.00%	2,853,300	8.51%
Taylor Township	0	0.00%	3,300	0.77%	8,024,400	17.13%
Tintah Township	0	0.00%	0	0.00%	128,900	0.52%
Walls Township	300	0.22%	0	0.00%	3,051,100	9.36%
Windsor Township	71,500	7.44%	0	0.00%	1,613,100	9.88%
Browns Valley	1,300	0.03%	0	0.00%	10,000	0.18%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	Residential Homestead Limitation	Percent Reduction	Residential Non-Homestead Limitation	Percent Reduction	Total Limitation	Percent Reduction
<b>TRAVERSE (Continued)</b>						
Dumont	2,400	0.20%	0	0.00%	32,700	1.44%
Tintah	1,000	0.22%	700	0.81%	6,800	0.67%
Wheaton	41,800	0.16%	16,100	0.67%	141,800	0.48%
<b>TOTAL</b>	<b>349,400</b>		<b>21,600</b>		<b>43,909,000</b>	
<b>WABASHA</b>						
Chester Township	161,000	2.49%	64,600	3.76%	1,569,900	2.55%
Elgin Township	75,500	0.28%	11,800	0.56%	1,129,300	1.34%
Gillford Township	300,900	3.21%	110,700	7.16%	1,755,900	2.71%
Glasgow Township	348,500	8.12%	150,700	19.25%	3,861,900	10.28%
Greenfield Township	2,524,250	3.25%	810,650	8.55%	6,048,000	4.78%
Highland Township	292,300	3.10%	103,700	6.61%	3,389,300	5.77%
Hyde Park Township	88,400	1.45%	196,300	18.49%	1,262,500	4.61%
Lake Township	397,200	2.56%	1,845,400	41.05%	4,733,400	8.91%
Mazeppa Township	547,400	1.84%	270,000	7.66%	2,766,300	4.40%
Minneiska Township	972,100	11.26%	156,300	15.44%	1,889,500	11.03%
Mt Pleasant Township	230,100	3.39%	46,700	4.40%	2,459,800	3.99%
Oakwood Township	48,800	0.96%	90,300	5.63%	2,781,200	5.43%
Pepin Township	337,550	2.22%	230,650	7.79%	1,922,800	4.74%
Plainview Township	526,900	5.28%	244,400	10.97%	2,593,700	4.06%
Watopa Township	191,000	3.67%	71,800	7.01%	3,197,400	8.97%
West Albany Township	333,900	4.38%	90,500	7.25%	3,306,800	6.38%
Zumbro Township	277,600	0.91%	320,200	9.50%	2,740,600	3.54%
Elgin	1,469,300	4.18%	400,600	16.20%	1,892,300	4.94%
Hammond	113,600	3.44%	24,100	5.49%	137,900	3.68%
Kellogg	634,200	4.36%	229,000	19.59%	916,700	5.62%
Mazeppa	1,111,800	3.92%	210,300	8.43%	1,363,700	4.32%
Millville	443,350	8.20%	95,650	16.00%	539,000	8.78%
Plainview	1,649,350	1.46%	1,674,950	19.74%	3,360,100	2.72%
Wabasha	6,465,600	6.49%	2,018,100	12.09%	9,285,100	7.34%
Zumbro Falls	362,500	6.61%	51,200	6.96%	439,900	6.75%
Bellechester	26,300	1.86%	13,300	20.62%	49,300	2.99%
Lake City	2,261,150	1.29%	11,664,250	25.44%	13,974,800	6.01%
Minneiska	139,700	5.24%	51,400	13.40%	218,700	6.33%
<b>TOTAL</b>	<b>22,330,250</b>		<b>21,247,550</b>		<b>79,585,800</b>	
<b>WADENA</b>						
Aldrich Township	394,700	6.33%	61,900	5.40%	3,712,500	11.78%
Blueberry Township	1,564,600	6.53%	190,400	6.40%	7,100,900	13.23%
Bullard Township	493,100	12.00%	38,600	10.05%	3,965,200	22.60%
Huntersville Township	379,000	15.26%	60,500	13.64%	3,423,900	23.46%
Leaf River Township	631,900	7.88%	94,500	12.55%	5,466,000	17.52%
Lyons Township	918,600	21.38%	99,300	12.45%	5,668,300	24.82%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>WADENA (Continued)</b>						
Meadow Township	603,800	15.49%	81,200	14.74%	5,631,900	25.23%
North Germany Townst	372,000	12.68%	123,100	18.35%	5,668,900	22.33%
Orton Township	380,300	14.20%	21,000	5.33%	5,059,100	23.28%
Red Eye Township	835,600	10.60%	184,900	16.84%	5,361,800	18.98%
Rockwood Township	475,500	9.20%	38,100	7.28%	5,103,400	18.39%
Shell River Township	806,500	13.18%	137,500	12.42%	4,833,900	19.21%
ThomasTown Townshij	1,234,900	4.89%	74,100	4.32%	6,262,000	11.84%
Wadena Township	325,700	1.59%	52,700	3.77%	2,286,800	5.18%
Wing River Township	546,600	8.20%	104,900	9.40%	5,804,600	18.24%
Aldrich	82,800	8.80%	4,900	3.59%	121,900	9.41%
Menahga	485,400	1.64%	76,700	2.16%	833,600	2.29%
Nimrod Village of	211,700	12.36%	35,500	11.55%	496,500	17.96%
Sebeka	331,300	2.69%	41,000	3.18%	564,800	3.88%
Verndale	166,400	1.76%	24,500	2.66%	222,100	2.04%
Staples	395,700	2.61%	6,000	0.82%	470,500	2.91%
Wadena	876,200	1.00%	162,900	1.60%	1,147,200	1.16%
<b>TOTAL</b>	<b>12,512,300</b>		<b>1,714,200</b>		<b>79,205,800</b>	
<b>WASECA</b>						
Alton Township	388,000	4.15%	69,600	7.36%	609,700	0.91%
Blooming Grove Towns	464,200	2.81%	254,300	12.85%	1,047,600	1.48%
Byron Township	154,800	4.27%	40,000	4.72%	296,000	0.43%
Freedom Township	465,600	7.31%	92,700	9.21%	632,600	0.93%
Iosco Township	638,800	2.76%	279,800	9.64%	1,477,400	1.78%
Janesville Township	636,000	4.14%	273,200	14.69%	1,204,700	1.98%
New Richland Townshij	1,195,300	8.45%	147,700	16.09%	2,225,100	2.72%
Otisco Township	701,200	4.16%	120,800	13.64%	1,090,800	1.45%
St Mary Township	179,300	1.48%	102,200	12.58%	315,100	0.44%
Vivian Township	209,300	8.90%	67,000	8.86%	380,900	0.57%
Wilton Township	308,200	3.52%	80,500	11.56%	643,100	0.90%
Woodville Township	975,300	1.36%	497,800	11.63%	1,795,200	1.48%
Janesville	293,200	0.43%	150,200	3.87%	443,400	0.61%
New Richland	52,100	0.18%	59,200	2.38%	115,800	0.37%
Waldorf	190,000	3.10%	30,300	5.08%	220,300	3.11%
Waseca	4,294,100	1.60%	1,337,500	5.43%	5,853,200	1.99%
Elysian	0	0.00%	0	0.00%	0	0.00%
<b>TOTAL</b>	<b>11,145,400</b>		<b>3,602,800</b>		<b>18,350,900</b>	
<b>WASHINGTON</b>						
Baytown Township	3,812,550	1.75%	2,030,250	13.59%	17,944,100	7.00%
Denmark Township	21,931,900	13.64%	9,523,100	25.95%	107,555,200	33.11%
May Township	36,037,650	10.33%	13,656,850	28.20%	156,999,000	26.51%
New Scandia Township	43,883,963	11.72%	13,761,537	27.53%	135,704,000	23.24%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>WASHINGTON (Continued)</b>						
Grey Cloud Island Town	2,924,750	9.67%	1,653,550	23.70%	6,325,800	15.41%
Stillwater Township	18,705,400	6.21%	4,235,300	17.97%	59,935,500	15.19%
West Lakeland Townsh	9,688,450	2.06%	2,757,650	10.72%	23,191,200	4.46%
Afton	23,606,300	6.70%	6,818,300	18.96%	80,534,200	16.59%
Bayport	11,585,850	8.12%	3,446,650	19.79%	15,090,200	9.10%
Birchwood	17,086,600	13.90%	1,086,800	19.23%	18,914,700	14.44%
Dellwood	15,374,700	6.46%	2,918,700	12.11%	21,702,400	7.93%
Forest Lake	94,264,550	7.96%	18,248,050	12.23%	157,464,500	10.97%
Hugo	26,405,120	3.86%	21,450,680	22.43%	111,300,700	12.27%
Lake Elmo	19,024,100	2.51%	3,943,900	9.73%	64,444,200	7.37%
Lakeland Shore	8,136,700	16.77%	1,925,200	36.51%	10,061,900	18.71%
Mahtomedi	33,019,650	4.69%	4,685,950	11.08%	38,533,900	5.15%
Marine-on-StCroix	7,007,700	7.05%	3,524,400	16.38%	12,312,900	9.58%
Newport	11,762,250	6.49%	2,897,350	12.98%	15,520,200	7.42%
St Paul Park	17,696,050	7.20%	4,190,250	18.84%	25,805,000	9.47%
Landfall	0	0.00%	0	0.00%	0	0.00%
Stillwater	45,007,750	3.62%	6,632,550	6.38%	51,770,000	3.84%
Willernie	3,126,400	11.05%	526,900	13.56%	3,653,300	11.35%
Oak Park Heights	6,676,200	2.98%	2,507,000	10.72%	13,193,500	5.20%
St Marys Point	8,254,300	15.79%	2,092,700	20.46%	12,433,100	18.24%
Lakeland	22,155,900	11.99%	3,430,800	24.40%	26,912,500	13.27%
Lake St Croix Beach	5,361,100	6.48%	1,217,500	11.38%	6,869,300	7.25%
Pine Springs	2,665,500	5.51%	193,200	8.04%	2,858,700	5.63%
Cottage Grove	84,039,906	4.26%	10,562,094	9.00%	182,220,400	8.22%
Woodbury	94,656,150	2.25%	26,759,050	7.06%	222,882,700	4.70%
Oakdale	85,242,575	5.05%	8,111,925	11.05%	98,395,600	5.54%
Grant	21,495,350	3.95%	3,882,950	8.52%	65,439,100	9.51%
Hastings	60,500	45.15%	41,800	47.74%	113,800	44.86%
White Bear Lake	144,325	0.77%	1,775	0.77%	146,100	0.77%
<b>TOTAL</b>	<b>800,840,189</b>		<b>188,714,711</b>		<b>1,766,227,700</b>	
<b>WATONWAN</b>						
Adrian Township	198,600	21.49%	139,000	26.83%	483,200	1.07%
Antrim Township	501,700	19.68%	114,200	17.90%	752,300	1.41%
Butterfield Township	432,100	18.36%	157,000	20.30%	619,500	1.15%
Fieldon Township	328,800	12.94%	119,500	15.38%	1,877,700	3.88%
Long Lake Township	1,242,200	8.87%	167,200	17.33%	2,020,800	3.09%
Madelia Township	724,300	11.11%	79,400	22.32%	1,150,700	2.37%
Nelson Township	696,350	19.46%	165,450	23.60%	934,700	1.92%
Odin Township	281,000	15.73%	87,600	20.52%	439,300	0.90%
Riverdale Township	564,700	14.37%	51,300	17.75%	748,300	1.55%
Rosendale Township	590,900	9.82%	187,300	24.32%	910,300	1.95%
St James Township	475,400	11.26%	83,100	18.62%	641,200	1.25%
South Branch Townshp	581,400	21.03%	143,800	18.95%	845,500	1.48%
Butterfield	1,210,000	13.00%	103,500	20.41%	1,342,600	13.43%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	Residential Homestead Limitation	Percent Reduction	Residential Non-Homestead Limitation	Percent Reduction	Total Limitation	Percent Reduction
<b>WATONWAN (Continued)</b>						
Darfur	11,800	1.07%	2,400	1.45%	14,200	0.90%
LaSalle	217,550	14.27%	2,650	12.58%	220,200	14.25%
Lewisville	616,400	14.55%	67,900	15.01%	684,300	14.15%
Madelia	2,759,050	5.21%	281,850	10.07%	3,040,900	5.42%
Odin	29,400	1.84%	0	0.00%	32,700	1.49%
St James	1,779,800	1.87%	292,200	3.53%	2,072,000	2.00%
Ormsby	165,600	10.69%	4,800	8.23%	170,400	9.48%
<b>TOTAL</b>	<b>13,407,050</b>		<b>2,250,150</b>		<b>19,000,800</b>	
<b>WILKIN</b>						
Akron Township	2,400	0.41%	9,000	10.27%	103,200	0.55%
Andrea Township	0	0.00%	0	0.00%	7,900	0.03%
Atherton Township	107,200	10.07%	2,300	1.65%	494,200	2.34%
Bradford Township	59,300	4.44%	5,800	2.76%	153,600	0.52%
Brandrup Township	53,900	2.28%	0	0.00%	58,400	0.14%
Breckenridge Township	30,400	0.63%	7,200	2.64%	58,600	0.28%
Campbell Township	500	0.04%	0	0.00%	5,900	0.02%
Champion Township	49,200	8.05%	3,400	1.79%	73,500	0.29%
Connelly Township	51,300	1.99%	0	0.00%	62,900	0.28%
Deerhorn Township	200	0.02%	0	0.00%	34,700	0.12%
Foxhome Township	38,200	5.65%	0	0.00%	83,600	0.29%
Manston Township	14,600	5.19%	11,500	12.02%	139,000	0.72%
Mccauleyville Township	102,800	10.60%	200	0.16%	168,700	1.92%
Meadows Township	14,500	4.34%	7,100	10.43%	197,200	0.88%
Mitchell Township	28,400	3.09%	6,700	2.16%	52,700	0.21%
Nilsen Township	8,100	2.20%	0	0.00%	109,800	0.37%
Nordick Township	28,200	3.71%	800	0.61%	52,300	0.18%
Prairie View Township	137,600	5.87%	21,000	4.99%	209,300	0.99%
Roberts Township	46,200	2.84%	22,600	7.41%	75,000	0.41%
Sunnyside Township	4,700	0.29%	700	0.34%	38,000	0.12%
Tanberg Township	80,500	13.07%	11,600	10.48%	193,800	1.34%
Wolverton Township	94,500	4.54%	6,800	7.33%	116,800	0.48%
Breckenridge	532,800	0.69%	17,500	0.31%	550,300	0.66%
Campbell	9,300	0.39%	15,000	4.04%	26,200	0.91%
Doran	3,100	0.66%	3,800	3.73%	7,400	1.12%
Foxhome	9,100	0.51%	1,300	1.74%	10,400	0.45%
Kent	61,100	4.69%	16,000	7.31%	77,100	4.76%
Nashua	6,100	1.32%	1,700	1.00%	7,800	0.23%
Tenney	300	2.52%	400	3.11%	700	2.83%
Wolverton	31,400	1.82%	16,900	5.03%	48,400	2.17%
Rothsay	18,200	0.48%	16,300	3.90%	35,400	0.68%
<b>TOTAL</b>	<b>1,624,100</b>		<b>205,600</b>		<b>3,252,800</b>	

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>WINONA</b>						
Dresbach Township	1,836,300	5.92%	521,800	13.65%	6,406,300	13.84%
Elba Township	440,000	4.82%	235,400	16.08%	7,152,700	17.20%
Fremont Township	168,200	3.79%	67,500	4.35%	8,710,400	15.79%
Hart Township	168,200	3.90%	204,400	9.56%	10,568,300	19.67%
Hillsdale Township	435,300	4.38%	67,500	11.08%	7,351,100	23.08%
Homer Township	2,638,300	3.30%	568,400	7.95%	20,619,500	15.21%
Mt Vernon Township	360,700	5.10%	69,100	6.79%	9,451,800	19.09%
New Hartford Township	1,921,600	6.68%	548,100	15.50%	17,750,100	22.30%
Norton Township	719,200	5.11%	213,000	12.34%	9,313,100	14.85%
Pleasant Hill Township	403,300	3.46%	247,500	10.04%	16,370,900	25.13%
Richmond Township	2,177,100	5.73%	360,200	18.37%	7,818,000	13.57%
Rollingstone Township	334,000	0.66%	206,400	8.77%	10,281,700	12.60%
St Charles Township	661,100	4.04%	105,500	6.50%	6,305,900	9.05%
Saratoga Township	516,100	4.31%	69,800	5.24%	8,113,700	11.80%
Utica Township	1,210,700	9.61%	264,900	13.14%	5,806,300	8.03%
Warren Township	463,500	3.49%	97,800	4.71%	11,465,700	16.92%
Whitewater Township	167,700	4.41%	114,200	10.40%	4,830,000	18.34%
Wilson Township	1,572,550	2.29%	640,550	14.05%	23,618,900	17.84%
Wisconsin Township	733,800	7.20%	176,600	8.79%	17,497,900	30.34%
Altura	219,500	1.39%	35,800	3.70%	937,500	4.35%
Dakota	241,400	1.58%	105,500	11.86%	452,800	2.66%
Elba	718,100	9.69%	60,700	14.96%	1,191,600	13.55%
Goodview	380,300	0.29%	273,700	9.33%	706,700	0.52%
Lewiston	515,700	0.93%	90,900	6.22%	1,053,400	1.81%
Minnesota City	305,700	4.20%	17,500	3.57%	323,200	4.16%
Rollingstone	45,400	0.16%	8,500	1.53%	102,400	0.36%
St Charles	1,361,400	1.03%	601,700	5.13%	3,223,200	2.17%
Stockton	562,200	2.58%	88,100	6.26%	904,000	3.73%
Utica	200,400	2.60%	27,800	6.88%	233,900	2.35%
Winona	9,205,654	1.09%	3,506,646	3.68%	15,321,000	1.61%
Minneiska	38,800	1.21%	11,500	39.49%	96,200	2.89%
LaCrescent	0	0.00%	0	0.00%	29,100	14.47%
<b>TOTAL</b>	<b>30,722,204</b>		<b>9,606,996</b>		<b>234,007,300</b>	

**WRIGHT**

Albion Township	1,726,838	3.51%	444,362	9.09%	46,786,500	30.38%
Buffalo Township	3,440,750	3.30%	1,347,450	18.16%	80,403,200	33.23%
Chatham Township	4,622,300	5.19%	732,400	14.59%	40,165,900	25.71%
Clearwater Township	2,440,300	3.59%	1,352,600	15.91%	32,030,800	20.98%
Cokato Township	671,800	1.81%	337,100	8.07%	31,781,700	26.47%
Corinna Township	26,056,428	12.72%	3,297,772	17.58%	97,693,200	22.93%
Franklin Township	5,445,800	3.37%	1,790,600	10.58%	124,623,300	30.07%
French Lake Township	5,795,600	9.83%	547,000	12.70%	42,426,600	25.76%
Maple Lake Township	5,405,750	4.05%	1,279,450	10.72%	63,079,200	23.17%
Marysville Township	3,092,700	3.86%	775,100	12.80%	63,479,600	29.96%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

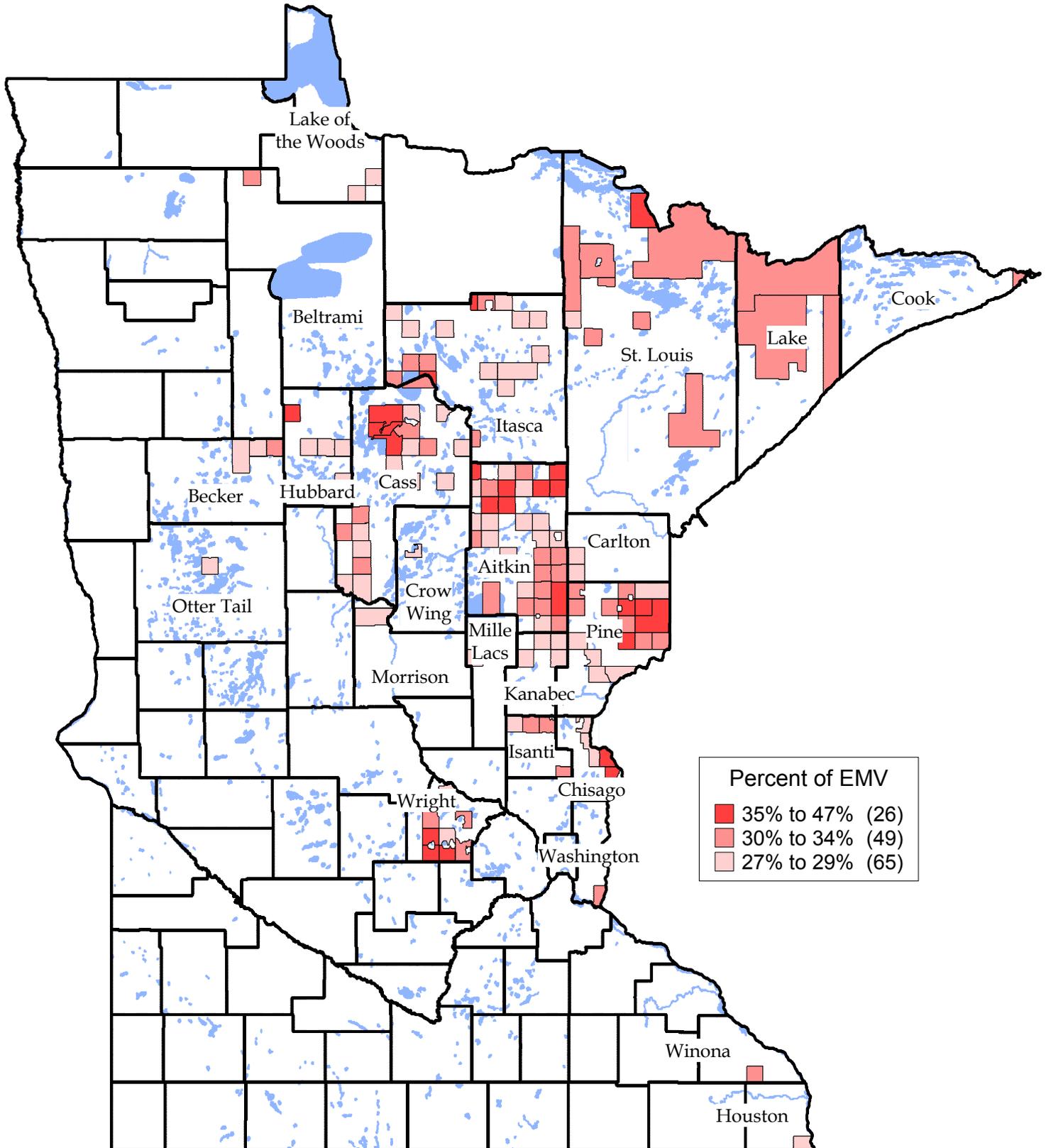
	<b>Residential Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Residential Non-Homestead Limitation</b>	<b>Percent Reduction</b>	<b>Total Limitation</b>	<b>Percent Reduction</b>
<b>WRIGHT (Continued)</b>						
Middleville Township	2,366,600	7.52%	304,800	11.41%	54,774,500	39.74%
Monticello Township	4,015,250	2.12%	1,287,750	14.39%	84,444,200	24.45%
Rockford Township	6,701,600	3.31%	1,422,700	11.99%	99,579,800	26.92%
Silver Creek Township	14,155,000	9.85%	2,203,000	20.38%	79,806,100	27.30%
Southside Township	14,327,600	11.99%	1,358,400	17.69%	62,394,000	20.67%
Stockholm Township	1,421,100	5.22%	421,600	8.58%	24,435,600	24.59%
Victor Township	2,911,400	6.28%	548,400	16.05%	57,226,100	36.56%
Woodland Township	2,266,400	4.63%	1,266,800	20.12%	69,620,900	37.65%
Albertville	959,400	0.30%	1,982,800	5.55%	17,767,900	4.79%
Annandale	1,657,000	1.62%	531,600	4.22%	3,922,800	3.26%
Buffalo	2,195,600	0.35%	1,271,800	2.00%	11,432,500	1.61%
Cokato	380,100	0.47%	132,000	1.66%	1,346,300	1.48%
Delano	948,100	0.43%	1,428,400	6.78%	9,239,400	3.64%
Howard Lake	2,098,300	3.03%	1,142,500	12.72%	3,859,600	4.84%
Maple Lake	904,300	1.36%	339,200	4.67%	5,901,000	7.38%
Monticello	1,379,500	0.32%	3,884,900	9.89%	15,486,800	3.20%
Montrose	663,700	0.87%	952,600	7.62%	5,421,000	5.71%
St Michael	3,564,450	0.41%	3,783,450	4.34%	112,780,500	10.12%
South Haven	469,700	7.85%	106,800	12.49%	1,135,400	14.41%
Waverly	2,355,600	5.05%	166,900	3.63%	6,516,300	10.08%
Otsego	10,075,700	1.87%	3,879,500	8.87%	142,356,700	18.49%
Dayton	195,000	4.21%	700	0.18%	195,700	3.89%
Clearwater	795,300	1.89%	573,100	6.80%	1,634,900	3.17%
Hanover	447,700	0.37%	201,800	4.36%	14,612,500	10.01%
Rockford	500,500	0.37%	424,200	4.73%	3,244,300	2.22%
<b>TOTAL</b>	<b>136,453,166</b>		<b>41,519,534</b>		<b>1,511,604,800</b>	
<b>YELLOW MEDICINE</b>						
Burton Township	0	0.00%	100	0.03%	378,100	1.19%
Echo Township	0	0.00%	5,900	1.92%	7,600	0.02%
Florida Township	7,500	0.91%	4,200	1.60%	626,800	3.58%
Fortier Township	6,100	1.46%	7,200	2.33%	1,503,300	9.33%
Friendship Township	7,700	0.44%	10,200	1.55%	54,700	0.13%
Hammer Township	27,600	2.68%	3,300	1.23%	731,600	2.92%
Hazel Run Township	62,100	2.04%	17,300	4.21%	829,300	1.90%
Lisbon Town	112,000	4.33%	28,900	4.67%	186,100	0.48%
Minn Falls Township	337,700	6.26%	54,300	8.87%	1,303,100	3.83%
Norman Township	32,200	0.76%	7,200	1.51%	261,800	0.99%
Normania Township	13,400	0.97%	8,300	1.62%	1,033,600	2.74%
Omro Township	23,700	4.52%	11,300	3.59%	973,500	3.16%
Oshkosh Township	0	0.00%	5,800	2.63%	797,900	2.52%
Posen Township	31,900	1.16%	700	0.17%	42,100	0.09%
Sandnes Township	48,400	2.09%	6,100	2.18%	1,053,400	2.42%
Sioux Agency Township	208,900	11.47%	20,200	2.20%	498,800	1.14%
Stoney Run Township	320,500	2.54%	12,700	2.32%	2,689,300	5.01%

**Table A-2 (Continued)**  
**Total Market Value Limitation and Reduction Percentage by City and Township**  
**Residential Homestead, Residential Non-Homestead, and Total Property**  
**Taxes Payable 2005**

	Residential Homestead Limitation	Percent Reduction	Residential Non-Homestead Limitation	Percent Reduction	Total Limitation	Percent Reduction
<b>YELLOW MEDICINE (Continued)</b>						
Swede Prairie Townshi	0	0.00%	100	0.02%	1,197,200	2.92%
Tyro Township	31,100	2.13%	8,100	1.61%	1,028,600	2.78%
Wergeland Township	4,600	0.38%	1,600	0.69%	574,000	2.31%
Wood Lake Township	500	0.04%	2,300	0.44%	37,000	0.09%
Canby	2,639,100	7.42%	100,700	2.60%	2,779,100	6.98%
Clarkfield	22,200	0.17%	0	0.00%	22,200	0.15%
Echo	52,200	1.67%	1,100	0.54%	53,400	1.27%
Hanley Falls	218,100	6.90%	47,400	8.90%	266,900	7.06%
Hazel Run	0	0.00%	100	0.16%	13,400	1.08%
Porter	700	0.03%	1,700	0.57%	50,800	1.24%
St Leo	16,200	1.59%	8,200	8.53%	27,400	1.98%
Wood Lake	85,800	1.24%	23,200	6.61%	109,000	1.36%
Granite Falls	349,300	0.64%	61,000	1.58%	426,000	0.72%
<b>TOTAL</b>	4,659,500		459,200		19,556,000	

# Top 140 Cities and Townships

Limitation as a Percent of Limitation Plus LMV



Handout #1

Residential Homestead

Tax Change Due to Elimination of Limited Market Value  
Property Taxes Payable 2005

County	City	Parcel Count			Parcels with Tax Increase			Parcels with Tax Decrease		
		Tax Increase	Tax Decrease	Total	Percent of Parcels	Average Increase (\$)	Average Change	Percent of Parcels	Average Decrease (\$)	Average Change
<b>State Total</b>		<b>444,418</b>	<b>949,803</b>	<b>1,394,221</b>	<b>31.9%</b>	<b>227</b>	<b>12.9%</b>	<b>68.1%</b>	<b>100</b>	<b>-5.0%</b>
Aitkin	Aitkin	86	428	514	16.7%	91	12.8%	83.3%	121	-13.0%
Aitkin	Hill City	68	122	190	35.8%	125	16.5%	64.2%	140	-15.1%
Aitkin	McGrath	-	23	23	0.0%	-	0.0%	100.0%	35	-14.2%
Aitkin	McGregor	46	48	94	48.9%	94	14.0%	51.1%	94	-12.5%
Aitkin	Palisade	25	38	63	39.7%	24	8.7%	60.3%	60	-14.6%
Aitkin	Tamarack	3	26	29	10.3%	-	0.0%	89.7%	50	-20.2%
Anoka	Andover	2,167	6,488	8,655	25.0%	124	6.1%	75.0%	66	-2.8%
Anoka	Anoka	1,410	2,710	4,120	34.2%	129	8.5%	65.8%	51	-2.8%
Anoka	Bethel	50	90	140	35.7%	424	26.4%	64.3%	105	-6.5%
Anoka	Blaine	5,400	9,402	14,802	36.5%	86	5.6%	63.5%	54	-2.6%
Anoka	Centerville	257	917	1,174	21.9%	117	5.1%	78.1%	68	-2.6%
Anoka	Circle Pines	875	831	1,706	51.3%	113	6.1%	48.7%	72	-3.1%
Anoka	Columbia Heights	4,029	1,924	5,953	67.7%	144	10.4%	32.3%	75	-5.0%
Anoka	Coon Rapids	8,068	10,387	18,455	43.7%	90	6.7%	56.3%	49	-2.7%
Anoka	East Bethel	952	2,510	3,462	27.5%	109	8.3%	72.5%	69	-3.9%
Anoka	Fridley	4,186	3,577	7,763	53.9%	111	8.1%	46.1%	61	-3.4%
Anoka	Ham Lake	769	3,515	4,284	18.0%	194	9.7%	82.0%	68	-2.9%
Anoka	Hilltop	24	3	27	88.9%	298	21.6%	11.1%	-	0.0%
Anoka	Lexington	247	194	441	56.0%	129	8.0%	44.0%	74	-3.7%
Anoka	Lino Lakes	1,578	3,738	5,316	29.7%	162	7.1%	70.3%	99	-3.3%
Anoka	Oak Grove	362	1,964	2,326	15.6%	134	8.2%	84.4%	74	-3.5%
Anoka	Ramsey	734	5,525	6,259	11.7%	144	6.5%	88.3%	57	-2.6%
Anoka	Spring Lake Park	1,173	759	1,932	60.7%	126	7.5%	39.3%	68	-3.2%
Anoka	St. Francis	458	1,261	1,719	26.6%	157	9.5%	73.4%	68	-3.9%
Becker	Audubon	4	106	110	3.6%	-	0.0%	96.4%	71	-8.9%
Becker	Callaway	21	32	53	39.6%	43	12.1%	60.4%	55	-10.3%
Becker	Detroit Lakes	228	1,979	2,207	10.3%	181	12.7%	89.7%	115	-10.2%
Becker	Frazee	48	242	290	16.6%	83	13.8%	83.4%	94	-10.7%
Becker	Lake Park	15	193	208	7.2%	55	13.5%	92.8%	76	-13.6%
Becker	Ogema	14	35	49	28.6%	34	13.5%	71.4%	72	-14.1%
Becker	Wolf Lake	4	14	18	22.2%	-	0.0%	77.8%	54	-13.6%
Beltrami	Bemidji	975	1,340	2,315	42.1%	125	14.1%	57.9%	67	-5.0%
Beltrami	Blackduck	29	156	185	15.7%	82	15.2%	84.3%	43	-5.3%
Beltrami	Funkley	1	5	6	16.7%	-	0.0%	83.3%	20	-7.6%
Beltrami	Kelliher	3	85	88	3.4%	-	0.0%	96.6%	34	-6.4%
Beltrami	Solway	9	19	28	32.1%	77	13.8%	67.9%	27	-5.4%
Beltrami	Tenstrike	11	65	76	14.5%	111	17.4%	85.5%	47	-6.5%

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Beltrami	Turtle River	7	23	30	23.3%	124	9.9%	76.7%	55	-4.8%
Beltrami	Wilton	19	47	66	28.8%	51	7.1%	71.2%	50	-5.7%
Benton	Foley	46	561	607	7.6%	76	7.9%	92.4%	90	-5.6%
Benton	Gilman	11	65	76	14.5%	138	13.9%	85.5%	78	-7.4%
Benton	Rice	15	292	307	4.9%	139	12.3%	95.1%	82	-4.9%
Benton	Ronneby	4	8	12	33.3%	-	0.0%	66.7%	79	-6.5%
Benton	Sauk Rapids	298	2,690	2,988	10.0%	101	7.4%	90.0%	76	-4.0%
Big Stone	Barry	3	3	6	50.0%	-	0.0%	50.0%	-	0.0%
Big Stone	Beardsley	6	98	104	5.8%	11	4.5%	94.2%	13	-4.8%
Big Stone	Clinton	2	166	168	1.2%	-	0.0%	98.8%	15	-5.9%
Big Stone	Correll	2	21	23	8.7%	-	0.0%	91.3%	12	-5.5%
Big Stone	Graceville	5	208	213	2.3%	41	8.3%	97.7%	23	-3.7%
Big Stone	Johnson City	5	7	12	41.7%	13	4.3%	58.3%	15	-5.3%
Big Stone	Odessa	3	51	54	5.6%	-	0.0%	94.4%	22	-7.2%
Big Stone	Ortonville City	157	567	724	21.7%	88	12.2%	78.3%	55	-6.1%
Blue Earth	Amboy	128	73	201	63.7%	154	14.7%	36.3%	75	-6.2%
Blue Earth	Eagle Lake	339	190	529	64.1%	128	9.9%	35.9%	65	-5.7%
Blue Earth	Good Thunder	86	107	193	44.6%	169	16.0%	55.4%	124	-7.0%
Blue Earth	Lake Crystal	443	308	751	59.0%	172	11.4%	41.0%	114	-6.3%
Blue Earth	Madison Lake	118	150	268	44.0%	221	13.6%	56.0%	112	-5.8%
Blue Earth	Mankato	2,549	3,978	6,527	39.1%	111	10.9%	60.9%	62	-4.7%
Blue Earth	Mapleton	341	150	491	69.5%	145	12.9%	30.5%	85	-6.2%
Blue Earth	Pemberton	39	49	88	44.3%	99	11.5%	55.7%	74	-6.1%
Blue Earth	Skyline	55	67	122	45.1%	164	10.5%	54.9%	87	-5.4%
Blue Earth	St. Clair	86	165	251	34.3%	134	8.3%	65.7%	108	-6.4%
Blue Earth	Vernon Center	44	75	119	37.0%	158	16.4%	63.0%	113	-7.2%
Brown	Cobden	5	8	13	38.5%	17	11.3%	61.5%	2	-1.2%
Brown	Comfrey	33	125	158	20.9%	69	11.0%	79.1%	14	-1.6%
Brown	Evan	10	29	39	25.6%	22	15.8%	74.4%	3	-1.4%
Brown	Hanska	11	151	162	6.8%	85	18.5%	93.2%	7	-1.0%
Brown	New Ulm	253	3,962	4,215	6.0%	81	8.0%	94.0%	11	-0.8%
Brown	Sleepy Eye	49	1,132	1,181	4.1%	50	9.9%	95.9%	5	-0.6%
Brown	Springfield	24	724	748	3.2%	75	7.5%	96.8%	5	-0.6%
Carlton	Barnum	56	77	133	42.1%	150	17.4%	57.9%	104	-8.3%
Carlton	Carlton	6	223	229	2.6%	72	8.4%	97.4%	64	-5.9%
Carlton	Cloquet	807	2,664	3,471	23.2%	120	12.2%	76.8%	76	-5.7%
Carlton	Cromwell	35	30	65	53.8%	148	16.0%	46.2%	106	-8.5%
Carlton	Kettle River	32	33	65	49.2%	95	14.3%	50.8%	62	-8.6%
Carlton	Moose Lake	125	201	326	38.3%	113	12.3%	61.7%	62	-6.8%
Carlton	Scanlon	160	187	347	46.1%	127	11.2%	53.9%	78	-5.4%

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Carlton	Thomson	43	17	60	71.7%	200	19.4%	28.3%	64	-5.3%
Carlton	Wrenshall	18	85	103	17.5%	41	6.2%	82.5%	77	-6.7%
Carlton	Wright	33	23	56	58.9%	113	17.4%	41.1%	71	-10.6%
Carver	Carver	114	602	716	15.9%	215	10.1%	84.1%	196	-5.5%
Carver	Chanhasen	874	5,917	6,791	12.9%	524	12.3%	87.1%	190	-5.1%
Carver	Chaska	604	4,491	5,095	11.9%	177	9.8%	88.1%	140	-5.1%
Carver	Cologne	57	331	388	14.7%	126	8.6%	85.3%	89	-4.7%
Carver	Hamburg	64	114	178	36.0%	117	7.4%	64.0%	91	-4.2%
Carver	Mayer	22	282	304	7.2%	169	9.6%	92.8%	127	-5.6%
Carver	New Germany	21	94	115	18.3%	211	14.4%	81.7%	101	-6.4%
Carver	Norwood Young America	159	743	902	17.6%	111	8.4%	82.4%	72	-4.4%
Carver	Victoria	258	1,510	1,768	14.6%	929	16.1%	85.4%	237	-5.4%
Carver	Waconia	507	2,049	2,556	19.8%	250	10.5%	80.2%	130	-5.0%
Carver	Watertown	129	836	965	13.4%	166	11.2%	86.6%	123	-6.1%
Cass	Backus	24	67	91	26.4%	115	15.5%	73.6%	79	-15.4%
Cass	Bena	7	24	31	22.6%	14	12.1%	77.4%	11	-7.6%
Cass	Boy River	4	19	23	17.4%	-	0.0%	82.6%	29	-23.2%
Cass	Cass Lake	68	80	148	45.9%	153	25.3%	54.1%	91	-7.2%
Cass	Chickamaw Beach	39	18	57	68.4%	118	20.5%	31.6%	131	-17.5%
Cass	East Gull Lake	67	304	371	18.1%	249	10.3%	81.9%	295	-12.1%
Cass	Federal Dam	6	34	40	15.0%	29	13.0%	85.0%	96	-16.9%
Cass	Hackensack	21	81	102	20.6%	250	20.6%	79.4%	84	-15.6%
Cass	Lake Shore	180	251	431	41.8%	444	16.4%	58.2%	227	-10.5%
Cass	Longville	21	40	61	34.4%	354	18.7%	65.6%	110	-9.6%
Cass	Pillager	51	79	130	39.2%	131	15.5%	60.8%	99	-12.7%
Cass	Pine River	83	158	241	34.4%	132	20.9%	65.6%	81	-12.8%
Cass	Remer	50	66	116	43.1%	99	15.2%	56.9%	55	-7.2%
Cass	Walker	31	258	289	10.7%	410	14.8%	89.3%	152	-12.2%
Chippewa	Clara City	25	445	470	5.3%	109	12.2%	94.7%	32	-3.4%
Chippewa	Maynard	21	116	137	15.3%	63	5.3%	84.7%	18	-3.7%
Chippewa	Milan	17	112	129	13.2%	59	11.8%	86.8%	22	-3.3%
Chippewa	Montevideo	86	1,521	1,607	5.4%	68	8.7%	94.6%	31	-3.2%
Chippewa	Watson	5	74	79	6.3%	54	23.8%	93.7%	14	-2.3%
Chisago	Center City	29	190	219	13.2%	139	7.2%	86.8%	243	-11.5%
Chisago	Chisago City	69	782	851	8.1%	278	9.5%	91.9%	270	-10.8%
Chisago	Harris	34	258	292	11.6%	201	12.4%	88.4%	238	-12.3%
Chisago	Lindstrom	274	1,071	1,345	20.4%	211	11.0%	79.6%	246	-11.0%
Chisago	North Branch	477	2,071	2,548	18.7%	162	9.5%	81.3%	249	-10.5%
Chisago	Rush City	68	413	481	14.1%	103	10.5%	85.9%	171	-11.3%
Chisago	Shafer	14	161	175	8.0%	259	17.1%	92.0%	209	-10.9%

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Chisago	Stacy	13	236	249	5.2%	251	19.1%	94.8%	193	-11.4%
Chisago	Taylor's Falls	31	277	308	10.1%	208	10.3%	89.9%	232	-10.3%
Chisago	Wyoming	381	768	1,149	33.2%	199	9.3%	66.8%	194	-7.6%
Clay	Barnesville	62	715	777	8.0%	43	7.1%	92.0%	14	-1.6%
Clay	Comstock	8	35	43	18.6%	51	18.9%	81.4%	11	-2.5%
Clay	Dilworth	48	812	860	5.6%	78	4.7%	94.4%	20	-1.5%
Clay	Felton	30	43	73	41.1%	36	12.2%	58.9%	9	-1.9%
Clay	Georgetown	28	17	45	62.2%	80	15.4%	37.8%	22	-4.1%
Clay	Glyndon	27	278	305	8.9%	105	7.7%	91.1%	21	-1.4%
Clay	Hawley	54	466	520	10.4%	76	11.3%	89.6%	26	-2.0%
Clay	Hitterdal	21	53	74	28.4%	63	13.7%	71.6%	23	-2.5%
Clay	Moorhead	255	7,451	7,706	3.3%	66	6.1%	96.7%	21	-1.6%
Clay	Sabin	113	38	151	74.8%	104	12.9%	25.2%	25	-2.0%
Clay	Ulen	139	13	152	91.4%	71	12.5%	8.6%	19	-2.0%
Clearwater	Bagley	28	331	359	7.8%	33	7.4%	92.2%	27	-2.8%
Clearwater	Clearbrook	21	136	157	13.4%	34	7.4%	86.6%	20	-2.0%
Clearwater	Gonvick	11	94	105	10.5%	46	7.7%	89.5%	16	-2.3%
Clearwater	Leonard	4	9	13	30.8%	-	0.0%	69.2%	16	-4.0%
Clearwater	Shevlin	13	50	63	20.6%	22	6.6%	79.4%	16	-4.3%
Cook	Grand Marais	79	348	427	18.5%	133	12.1%	81.5%	119	-9.0%
Cottonwood	Bingham Lake	15	43	58	25.9%	42	8.9%	74.1%	5	-0.9%
Cottonwood	Jeffers	29	120	149	19.5%	35	16.1%	80.5%	7	-1.8%
Cottonwood	Mountain Lake	135	515	650	20.8%	50	9.8%	79.2%	14	-1.6%
Cottonwood	Storden	7	99	106	6.6%	27	4.7%	93.4%	4	-0.5%
Cottonwood	Westbrook	89	215	304	29.3%	44	18.5%	70.7%	11	-3.1%
Cottonwood	Windom	48	1,458	1,506	3.2%	68	9.7%	96.8%	6	-0.6%
Crow Wing	Baxter	265	1,799	2,064	12.8%	224	13.5%	87.2%	157	-10.2%
Crow Wing	Brainerd	498	2,439	2,937	17.0%	69	12.9%	83.0%	90	-10.4%
Crow Wing	Breezy Point	204	465	669	30.5%	190	15.9%	69.5%	188	-12.5%
Crow Wing	Crosby	82	638	720	11.4%	137	13.2%	88.6%	102	-9.7%
Crow Wing	Crosslake	391	580	971	40.3%	330	17.0%	59.7%	217	-11.9%
Crow Wing	Cuyuna	11	103	114	9.6%	139	15.5%	90.4%	139	-15.4%
Crow Wing	Deerwood	42	126	168	25.0%	360	22.3%	75.0%	161	-11.5%
Crow Wing	Emily	228	184	412	55.3%	163	14.5%	44.7%	106	-10.8%
Crow Wing	Fifty Lakes	112	79	191	58.6%	209	17.6%	41.4%	197	-12.0%
Crow Wing	Fort Ripley	8	19	27	29.6%	31	14.5%	70.4%	93	-14.8%
Crow Wing	Garrison	12	38	50	24.0%	67	8.6%	76.0%	58	-7.7%
Crow Wing	Ironton	23	181	204	11.3%	55	6.0%	88.7%	87	-9.8%
Crow Wing	Jenkins	12	91	103	11.7%	58	11.7%	88.3%	100	-11.5%
Crow Wing	Manhattan Beach	8	20	28	28.6%	182	15.5%	71.4%	330	-15.1%

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Crow Wing	Nisswa	340	393	733	46.4%	262	12.1%	53.6%	123	-6.6%
Crow Wing	Pequot Lakes	98	486	584	16.8%	206	15.8%	83.2%	156	-13.3%
Crow Wing	Riverton	12	41	53	22.6%	67	10.9%	77.4%	67	-10.5%
Crow Wing	Trommald	8	35	43	18.6%	38	14.8%	81.4%	100	-15.9%
Dakota	Apple Valley	3,684	11,601	15,285	24.1%	115	7.3%	75.9%	47	-1.8%
Dakota	Burnsville	3,969	11,863	15,832	25.1%	107	6.9%	74.9%	40	-1.7%
Dakota	Coates	16	25	41	39.0%	93	8.5%	61.0%	34	-2.5%
Dakota	Eagan	5,243	14,003	19,246	27.2%	148	10.7%	72.8%	49	-1.9%
Dakota	Farmington	752	4,709	5,461	13.8%	109	5.8%	86.2%	59	-2.6%
Dakota	Hampton	33	155	188	17.6%	141	12.3%	82.4%	59	-4.2%
Dakota	Hastings	863	4,788	5,651	15.3%	122	8.2%	84.7%	65	-3.0%
Dakota	Inver Grove Heights	2,714	6,250	8,964	30.3%	178	9.6%	69.7%	52	-2.4%
Dakota	Lakeville	1,970	11,797	13,767	14.3%	176	7.8%	85.7%	65	-2.5%
Dakota	Lilydale	117	278	395	29.6%	186	11.4%	70.4%	65	-2.5%
Dakota	Mendota	22	40	62	35.5%	113	10.0%	64.5%	41	-2.3%
Dakota	Mendota Heights	1,300	2,698	3,998	32.5%	109	4.7%	67.5%	58	-1.8%
Dakota	Miesville	17	27	44	38.6%	68	6.0%	61.4%	71	-4.5%
Dakota	New Trier	11	19	30	36.7%	70	7.7%	63.3%	46	-4.5%
Dakota	Randolph	28	89	117	23.9%	111	13.6%	76.1%	55	-5.6%
Dakota	Rosemount	863	4,365	5,228	16.5%	248	9.9%	83.5%	62	-2.2%
Dakota	South St. Paul	3,578	2,275	5,853	61.1%	112	7.9%	38.9%	55	-3.2%
Dakota	Sunfish Lake	11	159	170	6.5%	307	9.0%	93.5%	117	-1.8%
Dakota	Vermillion	35	110	145	24.1%	84	4.9%	75.9%	63	-3.4%
Dakota	West St. Paul	2,591	2,671	5,262	49.2%	115	7.1%	50.8%	46	-2.2%
Dodge	Claremont	8	150	158	5.1%	30	3.1%	94.9%	12	-0.9%
Dodge	Dodge Center	13	667	680	1.9%	41	3.5%	98.1%	13	-1.0%
Dodge	Hayfield	8	374	382	2.1%	37	2.1%	97.9%	15	-1.1%
Dodge	Kasson	24	1,478	1,502	1.6%	253	14.4%	98.4%	16	-1.0%
Dodge	Mantorville	10	373	383	2.6%	31	1.8%	97.4%	15	-0.9%
Dodge	West Concord	6	288	294	2.0%	26	1.9%	98.0%	12	-0.7%
Douglas	Alexandria	101	2,173	2,274	4.4%	255	15.1%	95.6%	87	-8.0%
Douglas	Brandon	10	126	136	7.4%	36	8.0%	92.6%	57	-8.7%
Douglas	Carlos	12	137	149	8.1%	53	8.8%	91.9%	57	-8.3%
Douglas	Evansville	60	139	199	30.2%	64	13.7%	69.8%	69	-7.5%
Douglas	Forada	13	63	76	17.1%	146	12.9%	82.9%	98	-9.2%
Douglas	Garfield	7	91	98	7.1%	50	14.1%	92.9%	50	-9.5%
Douglas	Kensington	32	69	101	31.7%	26	12.0%	68.3%	32	-8.0%
Douglas	Millerville	1	34	35	2.9%	-	0.0%	97.1%	40	-20.2%
Douglas	Miltona	13	98	111	11.7%	82	20.4%	88.3%	68	-7.3%
Douglas	Nelson	5	46	51	9.8%	27	8.5%	90.2%	47	-8.1%

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County	City	Parcel Count			Parcels with Tax Increase			Parcels with Tax Decrease		
		Tax Increase	Tax Decrease	Total	Percent of Parcels	Average Increase (\$)	Average Change	Percent of Parcels	Average Decrease (\$)	Average Change
Douglas	Osakis	42	457	499	8.4%	81	9.1%	91.6%	94	-9.8%
Faribault	Blue Earth	59	1,083	1,142	5.2%	57	10.0%	94.8%	8	-0.9%
Faribault	Bricelyn	38	105	143	26.6%	44	16.3%	73.4%	10	-2.0%
Faribault	Delavan	31	63	94	33.0%	56	15.3%	67.0%	15	-2.0%
Faribault	Easton	63	29	92	68.5%	58	9.1%	31.5%	19	-3.1%
Faribault	Elmore	67	189	256	26.2%	29	12.5%	73.8%	9	-1.8%
Faribault	Frost	50	40	90	55.6%	76	21.9%	44.4%	47	-5.2%
Faribault	Kiester	26	193	219	11.9%	31	6.3%	88.1%	6	-1.0%
Faribault	Minnesota Lake	59	196	255	23.1%	68	11.0%	76.9%	50	-3.7%
Faribault	Walters	11	22	33	33.3%	16	11.6%	66.7%	6	-1.8%
Faribault	Wells	126	754	880	14.3%	58	12.3%	85.7%	12	-1.5%
Faribault	Winnebago	70	431	501	14.0%	26	8.9%	86.0%	6	-1.2%
Fillmore	Canton	38	96	134	28.4%	39	9.7%	71.6%	50	-8.2%
Fillmore	Chatfield	137	648	785	17.5%	122	10.2%	82.5%	81	-5.6%
Fillmore	Fountain	51	82	133	38.3%	141	20.0%	61.7%	91	-8.8%
Fillmore	Harmony	66	328	394	16.8%	89	12.0%	83.2%	74	-6.2%
Fillmore	Lanesboro	78	205	283	27.6%	137	13.1%	72.4%	128	-9.9%
Fillmore	Mabel	40	232	272	14.7%	111	13.5%	85.3%	64	-6.4%
Fillmore	Ostrander	42	40	82	51.2%	106	17.5%	48.8%	84	-7.4%
Fillmore	Peterson	21	65	86	24.4%	97	17.4%	75.6%	76	-10.8%
Fillmore	Preston	82	363	445	18.4%	100	16.2%	81.6%	79	-7.2%
Fillmore	Rushford	113	432	545	20.7%	151	17.6%	79.3%	105	-8.6%
Fillmore	Rushford Village	66	149	215	30.7%	211	26.3%	69.3%	144	-13.1%
Fillmore	Spring Valley	150	679	829	18.1%	128	17.7%	81.9%	79	-7.3%
Fillmore	Whalan	8	23	31	25.8%	38	6.4%	74.2%	57	-13.2%
Fillmore	Wykoff	61	102	163	37.4%	70	15.9%	62.6%	69	-10.5%
Freeborn	Albert Lea	436	5,456	5,892	7.4%	61	9.4%	92.6%	9	-1.0%
Freeborn	Alden	10	234	244	4.1%	84	7.4%	95.9%	9	-0.8%
Freeborn	Clarks Grove	164	21	185	88.6%	24	2.7%	11.4%	5	-1.1%
Freeborn	Conger	3	67	70	4.3%	-	0.0%	95.7%	6	-0.8%
Freeborn	Emmons	3	159	162	1.9%	-	0.0%	98.1%	7	-0.8%
Freeborn	Freeborn	8	101	109	7.3%	112	21.4%	92.7%	10	-1.3%
Freeborn	Geneva	7	174	181	3.9%	21	2.6%	96.1%	9	-1.1%
Freeborn	Glenville	6	241	247	2.4%	41	6.1%	97.6%	7	-1.0%
Freeborn	Hartland	76	42	118	64.4%	30	3.7%	35.6%	20	-2.4%
Freeborn	Hayward	1	103	104	1.0%	-	0.0%	99.0%	7	-0.6%
Freeborn	Hollandale	6	107	113	5.3%	49	8.1%	94.7%	8	-0.7%
Freeborn	Manchester	12	11	23	52.2%	30	12.5%	47.8%	6	-1.9%
Freeborn	Myrtle	30	-	30	100.0%	28	12.1%	0.0%	-	0.0%
Freeborn	Twin Lakes	43	4	47	91.5%	38	8.1%	8.5%	-	0.0%

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Goodhue	Bellechester	21	43	64	32.8%	92	14.1%	67.2%	33	-5.2%
Goodhue	Cannon Falls	329	834	1,163	28.3%	193	9.9%	71.7%	83	-3.7%
Goodhue	Dennison	41	17	58	70.7%	188	11.3%	29.3%	187	-6.0%
Goodhue	Goodhue	74	218	292	25.3%	100	8.1%	74.7%	60	-3.4%
Goodhue	Kenyon	150	410	560	26.8%	164	10.2%	73.2%	94	-4.8%
Goodhue	Pine Island	177	651	828	21.4%	157	10.4%	78.6%	62	-4.2%
Goodhue	Red Wing	883	3,825	4,708	18.8%	170	10.7%	81.2%	47	-2.3%
Goodhue	Wanamingo	79	239	318	24.8%	94	6.3%	75.2%	67	-4.0%
Goodhue	Zumbrota	306	623	929	32.9%	139	10.6%	67.1%	63	-3.7%
Grant	Ashby	9	130	139	6.5%	120	14.7%	93.5%	70	-7.8%
Grant	Barrett	82	41	123	66.7%	114	10.6%	33.3%	87	-5.9%
Grant	Elbow Lake	46	376	422	10.9%	42	6.4%	89.1%	29	-2.2%
Grant	Herman	55	124	179	30.7%	101	17.1%	69.3%	28	-3.4%
Grant	Hoffman	172	37	209	82.3%	43	5.6%	17.7%	18	-3.5%
Grant	Norcross	23	13	36	63.9%	64	17.4%	36.1%	14	-4.6%
Grant	Wendell	32	47	79	40.5%	49	12.9%	59.5%	25	-4.3%
Hennepin	Bloomington	8,456	17,423	25,879	32.7%	96	5.3%	67.3%	92	-3.5%
Hennepin	Brooklyn Center	6,577	1,256	7,833	84.0%	171	8.8%	16.0%	62	-3.0%
Hennepin	Brooklyn Park	6,840	12,077	18,917	36.2%	154	9.1%	63.8%	111	-4.1%
Hennepin	Champlin	1,575	5,664	7,239	21.8%	99	4.9%	78.2%	95	-3.8%
Hennepin	Corcoran	137	1,377	1,514	9.0%	375	9.4%	91.0%	206	-6.2%
Hennepin	Crystal	4,567	2,743	7,310	62.5%	91	4.9%	37.5%	72	-3.2%
Hennepin	Dayton	292	980	1,272	23.0%	214	7.2%	77.0%	133	-4.1%
Hennepin	Deephaven	467	849	1,316	35.5%	652	9.0%	64.5%	319	-5.5%
Hennepin	Eden Prairie	2,251	15,407	17,658	12.7%	144	5.6%	87.3%	129	-3.6%
Hennepin	Edina	6,497	11,343	17,840	36.4%	330	8.2%	63.6%	152	-4.4%
Hennepin	Excelsior	380	174	554	68.6%	542	17.1%	31.4%	172	-5.1%
Hennepin	Golden Valley	2,385	5,007	7,392	32.3%	183	6.6%	67.7%	131	-3.9%
Hennepin	Greenfield	203	499	702	28.9%	421	11.3%	71.1%	240	-6.0%
Hennepin	Greenwood	145	125	270	53.7%	1,000	20.8%	46.3%	428	-6.8%
Hennepin	Hopkins	1,860	1,737	3,597	51.7%	276	13.3%	48.3%	132	-4.5%
Hennepin	Independence	292	758	1,050	27.8%	367	8.5%	72.2%	320	-5.7%
Hennepin	Long Lake	59	506	565	10.4%	238	8.6%	89.6%	141	-5.6%
Hennepin	Loretto	10	201	211	4.7%	78	3.1%	95.3%	163	-6.0%
Hennepin	Maple Grove	3,307	15,325	18,632	17.7%	200	9.0%	82.3%	124	-4.1%
Hennepin	Maple Plain	108	389	497	21.7%	124	6.7%	78.3%	111	-5.2%
Hennepin	Medicine Lake	105	12	117	89.7%	864	15.3%	10.3%	516	-7.3%
Hennepin	Medina	372	948	1,320	28.2%	790	13.0%	71.8%	299	-5.9%
Hennepin	Minneapolis	65,898	17,791	83,689	78.7%	398	18.9%	21.3%	259	-7.1%
Hennepin	Minnetonka Beach	140	72	212	66.0%	1,000	17.6%	34.0%	646	-6.8%

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Hennepin	Minnetonka	6,063	10,450	16,513	36.7%	271	10.2%	63.3%	174	-4.8%
Hennepin	Minnetrista	423	1,230	1,653	25.6%	860	15.6%	74.4%	330	-6.8%
Hennepin	Mound	1,213	2,154	3,367	36.0%	428	14.3%	64.0%	155	-6.9%
Hennepin	New Hope	1,177	3,677	4,854	24.2%	145	7.6%	75.8%	104	-3.9%
Hennepin	Orono	1,657	965	2,622	63.2%	1,000	19.7%	36.8%	472	-7.0%
Hennepin	Osseo	205	447	652	31.4%	87	4.9%	68.6%	67	-3.4%
Hennepin	Plymouth	3,988	16,491	20,479	19.5%	161	7.5%	80.5%	137	-4.3%
Hennepin	Richfield	5,246	5,202	10,448	50.2%	77	4.1%	49.8%	60	-3.2%
Hennepin	Robbinsdale	3,481	933	4,414	78.9%	186	10.4%	21.1%	87	-4.2%
Hennepin	Rogers	334	1,706	2,040	16.4%	194	6.5%	83.6%	139	-4.5%
Hennepin	Shorewood	870	1,621	2,491	34.9%	841	16.1%	65.1%	331	-6.2%
Hennepin	Spring Park	146	113	259	56.4%	594	16.7%	43.6%	154	-6.1%
Hennepin	St. Anthony	1,306	1,153	2,459	53.1%	179	8.6%	46.9%	122	-4.3%
Hennepin	St. Bonifacius	45	738	783	5.7%	192	9.0%	94.3%	112	-5.0%
Hennepin	St. Louis Park	8,503	4,846	13,349	63.7%	198	9.2%	36.3%	118	-4.3%
Hennepin	Tonka Bay	330	253	583	56.6%	836	13.6%	43.4%	375	-6.4%
Hennepin	Wayzata	490	649	1,139	43.0%	634	11.0%	57.0%	310	-4.5%
Hennepin	Woodland	99	65	164	60.4%	1,000	16.9%	39.6%	591	-5.3%
Houston	Brownsville	2	173	175	1.1%	-	0.0%	98.9%	84	-7.4%
Houston	Caledonia	2	898	900	0.2%	-	0.0%	99.8%	66	-7.4%
Houston	Eitzen	2	106	108	1.9%	-	0.0%	98.1%	55	-5.4%
Houston	Hokah	6	189	195	3.1%	89	10.6%	96.9%	52	-4.2%
Houston	Houston	7	305	312	2.2%	29	3.2%	97.8%	48	-4.4%
Houston	La Crescent	42	1,495	1,537	2.7%	178	6.7%	97.3%	80	-4.5%
Houston	Spring Grove	9	470	479	1.9%	31	5.4%	98.1%	37	-5.0%
Hubbard	Akeley	24	129	153	15.7%	135	13.4%	84.3%	83	-13.5%
Hubbard	Laporte	4	38	42	9.5%	-	0.0%	90.5%	81	-20.9%
Hubbard	Nevis	19	117	136	14.0%	135	19.2%	86.0%	92	-15.0%
Hubbard	Park Rapids	45	815	860	5.2%	145	14.0%	94.8%	103	-11.1%
Isanti	Braham	51	308	359	14.2%	137	14.8%	85.8%	182	-13.2%
Isanti	Cambridge	258	1,484	1,742	14.8%	137	9.5%	85.2%	169	-8.3%
Isanti	Isanti	118	898	1,016	11.6%	141	11.3%	88.4%	174	-9.0%
Itasca	Bigfork	18	76	94	19.1%	161	16.7%	80.9%	73	-7.5%
Itasca	Bovey	39	193	232	16.8%	60	9.3%	83.2%	62	-8.0%
Itasca	Calumet	53	91	144	36.8%	59	11.6%	63.2%	38	-5.8%
Itasca	Cohasset	145	722	867	16.7%	259	9.6%	83.3%	141	-8.1%
Itasca	Coleraine	23	353	376	6.1%	167	14.3%	93.9%	109	-8.6%
Itasca	Deer River	13	217	230	5.7%	37	4.7%	94.3%	58	-6.1%
Itasca	Effie	6	24	30	20.0%	42	7.8%	80.0%	49	-11.6%
Itasca	Grand Rapids	219	2,145	2,364	9.3%	133	11.2%	90.7%	100	-7.1%

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Itasca	Keewatin	21	405	426	4.9%	87	19.6%	95.1%	41	-7.5%
Itasca	La Prairie	8	177	185	4.3%	176	18.3%	95.7%	107	-8.6%
Itasca	Marble	6	221	227	2.6%	65	20.0%	97.4%	50	-7.5%
Itasca	Nashwauk	53	319	372	14.2%	45	9.1%	85.8%	59	-10.5%
Itasca	Squaw Lake	6	14	20	30.0%	291	35.0%	70.0%	111	-12.8%
Itasca	Taconite	37	83	120	30.8%	43	8.4%	69.2%	68	-8.2%
Itasca	Warba	7	50	57	12.3%	233	28.7%	87.7%	72	-12.0%
Itasca	Zemple	-	23	23	0.0%	-	0.0%	100.0%	43	-14.1%
Jackson	Alpha	4	47	51	7.8%	-	0.0%	92.2%	3	-0.6%
Jackson	Heron Lake	64	185	249	25.7%	80	14.6%	74.3%	14	-1.5%
Jackson	Jackson	28	1,056	1,084	2.6%	57	11.5%	97.4%	5	-0.5%
Jackson	Lakefield	38	610	648	5.9%	76	13.3%	94.1%	5	-0.8%
Jackson	Okabena	15	66	81	18.5%	67	7.3%	81.5%	14	-1.4%
Jackson	Wilder	3	25	28	10.7%	-	0.0%	89.3%	3	-0.8%
Kanabec	Grasston	33	8	41	80.5%	171	30.3%	19.5%	157	-12.7%
Kanabec	Mora	74	680	754	9.8%	83	7.7%	90.2%	171	-13.6%
Kanabec	Ogilvie	23	84	107	21.5%	99	15.5%	78.5%	130	-15.1%
Kanabec	Quamba	10	24	34	29.4%	195	20.9%	70.6%	126	-14.8%
Kandiyohi	Atwater	11	367	378	2.9%	38	6.6%	97.1%	37	-3.7%
Kandiyohi	Blomkest	1	62	63	1.6%	-	0.0%	98.4%	23	-2.9%
Kandiyohi	Kandiyohi	121	31	152	79.6%	33	3.1%	20.4%	20	-1.9%
Kandiyohi	Lake Lillian	1	105	106	0.9%	-	0.0%	99.1%	15	-2.7%
Kandiyohi	New London	13	336	349	3.7%	46	5.2%	96.3%	51	-4.7%
Kandiyohi	Pennock	5	139	144	3.5%	113	13.9%	96.5%	27	-2.7%
Kandiyohi	Prinsburg	9	176	185	4.9%	12	1.5%	95.1%	27	-2.8%
Kandiyohi	Raymond	3	233	236	1.3%	-	0.0%	98.7%	29	-3.3%
Kandiyohi	Regal	-	15	15	0.0%	-	0.0%	100.0%	37	-7.0%
Kandiyohi	Spicer	86	293	379	22.7%	374	8.8%	77.3%	90	-4.8%
Kandiyohi	Sunburg	3	40	43	7.0%	-	0.0%	93.0%	16	-2.6%
Kandiyohi	Willmar	143	4,525	4,668	3.1%	114	6.7%	96.9%	34	-3.2%
Kittson	Donaldson	-	11	11	0.0%	-	0.0%	100.0%	7	-3.8%
Kittson	Hallock	1	390	391	0.3%	-	0.0%	99.7%	16	-2.6%
Kittson	Halma	2	22	24	8.3%	-	0.0%	91.7%	5	-3.3%
Kittson	Humboldt	-	21	21	0.0%	-	0.0%	100.0%	4	-4.3%
Kittson	Karlstad	2	233	235	0.9%	-	0.0%	99.1%	13	-2.5%
Kittson	Kennedy	1	85	86	1.2%	-	0.0%	98.8%	9	-1.8%
Kittson	Lake Bronson	1	90	91	1.1%	-	0.0%	98.9%	6	-2.2%
Kittson	Lancaster	1	118	119	0.8%	-	0.0%	99.2%	13	-2.5%
Kittson	St. Vincent	-	38	38	0.0%	-	0.0%	100.0%	10	-4.9%
Koochiching	Big Falls	-	114	114	0.0%	-	0.0%	100.0%	13	-3.5%

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Koochiching	International Falls	52	2,089	2,141	2.4%	54	16.1%	97.6%	25	-4.3%
Koochiching	Littlefork	1	217	218	0.5%	-	0.0%	99.5%	28	-4.7%
Koochiching	Mizpah	1	18	19	5.3%	-	0.0%	94.7%	13	-11.5%
Koochiching	Northome	10	60	70	14.3%	178	47.5%	85.7%	35	-7.3%
Koochiching	Ranier	4	64	68	5.9%	-	0.0%	94.1%	35	-5.7%
Lac qui Parle	Bellingham	12	74	86	14.0%	12	11.3%	86.0%	15	-6.1%
Lac qui Parle	Boyd	37	47	84	44.0%	25	7.1%	56.0%	13	-3.6%
Lac qui Parle	Dawson	85	446	531	16.0%	68	10.4%	84.0%	34	-3.6%
Lac qui Parle	Louisburg	2	14	16	12.5%	-	0.0%	87.5%	6	-3.6%
Lac qui Parle	Madison	15	597	612	2.5%	25	7.6%	97.5%	17	-3.1%
Lac qui Parle	Marietta	6	73	79	7.6%	10	14.3%	92.4%	8	-5.0%
Lac qui Parle	Nassau	30	4	34	88.2%	17	17.0%	11.8%	-	0.0%
Lake	Beaver Bay	33	29	62	53.2%	282	27.6%	46.8%	153	-16.5%
Lake	Silver Bay	20	746	766	2.6%	86	9.8%	97.4%	81	-12.5%
Lake	Two Harbors	144	1,074	1,218	11.8%	123	13.4%	88.2%	114	-10.8%
Lake of the Woods	Baudette	40	291	331	12.1%	64	11.5%	87.9%	45	-7.0%
Lake of the Woods	Williams	21	61	82	25.6%	54	16.4%	74.4%	33	-6.4%
Le Sueur	Cleveland	57	186	243	23.5%	114	15.3%	76.5%	103	-7.6%
Le Sueur	Elysian	69	160	229	30.1%	162	15.9%	69.9%	160	-8.4%
Le Sueur	Heidelberg	12	34	46	26.1%	105	15.1%	73.9%	128	-9.1%
Le Sueur	Kasota	108	121	229	47.2%	57	12.6%	52.8%	47	-6.8%
Le Sueur	Kilkenny	27	39	66	40.9%	40	12.7%	59.1%	52	-11.9%
Le Sueur	Le Center	186	480	666	27.9%	108	14.5%	72.1%	102	-8.7%
Le Sueur	Le Sueur	148	1,025	1,173	12.6%	113	14.5%	87.4%	92	-6.4%
Le Sueur	Montgomery	144	764	908	15.9%	92	12.5%	84.1%	111	-8.3%
Le Sueur	Waterville	180	442	622	28.9%	183	16.3%	71.1%	109	-9.7%
Lincoln	Arco	3	36	39	7.7%	-	0.0%	92.3%	25	-7.0%
Lincoln	Hendricks	2	268	270	0.7%	-	0.0%	99.3%	39	-4.2%
Lincoln	Ivanhoe	1	261	262	0.4%	-	0.0%	99.6%	29	-4.6%
Lincoln	Lake Benton	2	247	249	0.8%	-	0.0%	99.2%	35	-5.1%
Lincoln	Tyler	1	420	421	0.2%	-	0.0%	99.8%	41	-6.6%
Lyon	Balaton	8	214	222	3.6%	25	3.6%	96.4%	6	-0.9%
Lyon	Cottonwood	122	234	356	34.3%	56	3.3%	65.7%	15	-1.3%
Lyon	Florence	-	15	15	0.0%	-	0.0%	100.0%	3	-1.7%
Lyon	Garvin	29	25	54	53.7%	31	7.4%	46.3%	16	-3.6%
Lyon	Ghent	2	109	111	1.8%	-	0.0%	98.2%	5	-0.7%
Lyon	Lynd	15	79	94	16.0%	135	7.6%	84.0%	24	-3.1%
Lyon	Marshall	38	2,863	2,901	1.3%	95	4.6%	98.7%	8	-0.5%
Lyon	Minneota	3	453	456	0.7%	-	0.0%	99.3%	6	-0.8%
Lyon	Russell	5	138	143	3.5%	34	5.1%	96.5%	4	-0.7%

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Lyon	Taunton	1	59	60	1.7%	-	0.0%	98.3%	4	-1.2%
Lyon	Tracy	10	690	700	1.4%	46	7.3%	98.6%	5	-0.6%
Mahnomen	Bejou	16	17	33	48.5%	41	15.1%	51.5%	10	-4.4%
Mahnomen	Mahnomen	9	371	380	2.4%	60	9.5%	97.6%	25	-3.1%
Mahnomen	Waubun	5	128	133	3.8%	57	10.6%	96.2%	56	-5.5%
Marshall	Alvarado	33	74	107	30.8%	38	11.7%	69.2%	6	-1.2%
Marshall	Argyle	65	159	224	29.0%	10	1.8%	71.0%	2	-0.3%
Marshall	Grygla	8	55	63	12.7%	26	8.0%	87.3%	5	-1.0%
Marshall	Holt	2	34	36	5.6%	-	0.0%	94.4%	1	-0.5%
Marshall	Middle River	2	109	111	1.8%	-	0.0%	98.2%	1	-0.2%
Marshall	Newfolden	19	90	109	17.4%	17	4.6%	82.6%	2	-0.5%
Marshall	Oslo	5	120	125	4.0%	48	7.7%	96.0%	3	-0.3%
Marshall	Stephen	1	240	241	0.4%	-	0.0%	99.6%	1	-0.2%
Marshall	Strandquist	1	28	29	3.4%	-	0.0%	96.6%	1	-0.5%
Marshall	Viking	-	32	32	0.0%	-	0.0%	100.0%	1	-0.2%
Marshall	Warren	26	461	487	5.3%	21	6.8%	94.7%	3	-0.5%
Martin	Ceylon	11	135	146	7.5%	42	10.3%	92.5%	5	-0.8%
Martin	Dunnell	23	53	76	30.3%	78	21.9%	69.7%	14	-3.7%
Martin	Fairmont	767	2,700	3,467	22.1%	106	11.0%	77.9%	17	-2.5%
Martin	Granada	4	122	126	3.2%	-	0.0%	96.8%	5	-1.6%
Martin	Northrop	5	90	95	5.3%	64	18.1%	94.7%	10	-1.6%
Martin	Sherburn	82	301	383	21.4%	79	11.6%	78.6%	20	-2.6%
Martin	Trimont	89	179	268	33.2%	65	15.0%	66.8%	22	-3.8%
Martin	Truman	68	318	386	17.6%	64	15.3%	82.4%	18	-2.9%
Martin	Welcome	140	114	254	55.1%	109	17.2%	44.9%	55	-6.3%
McLeod	Biscay	3	42	45	6.7%	-	0.0%	93.3%	25	-3.1%
McLeod	Brownston	42	234	276	15.2%	86	10.8%	84.8%	29	-2.1%
McLeod	Glencoe	196	1,384	1,580	12.4%	61	4.9%	87.6%	38	-2.4%
McLeod	Hutchinson	163	3,617	3,780	4.3%	95	7.4%	95.7%	31	-1.7%
McLeod	Lester Prairie	16	426	442	3.6%	101	10.7%	96.4%	46	-2.9%
McLeod	Plato	64	61	125	51.2%	66	4.8%	48.8%	45	-2.1%
McLeod	Silver Lake	8	280	288	2.8%	70	7.0%	97.2%	28	-1.8%
McLeod	Stewart	4	197	201	2.0%	-	0.0%	98.0%	14	-1.3%
McLeod	Winsted	10	659	669	1.5%	115	11.4%	98.5%	56	-3.3%
Meeker	Cedar Mills	6	20	26	23.1%	48	9.3%	76.9%	28	-3.7%
Meeker	Cosmos	16	168	184	8.7%	32	6.6%	91.3%	36	-4.5%
Meeker	Darwin	7	90	97	7.2%	41	9.2%	92.8%	37	-6.1%
Meeker	Dassel	34	314	348	9.8%	115	12.9%	90.2%	101	-6.6%
Meeker	Eden Valley	96	160	256	37.5%	115	13.7%	62.5%	83	-7.6%
Meeker	Grove City	14	159	173	8.1%	84	13.6%	91.9%	40	-4.9%

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Meeker	Kingston	24	25	49	49.0%	128	19.0%	51.0%	91	-9.9%
Meeker	Litchfield	101	1,804	1,905	5.3%	98	11.2%	94.7%	46	-4.3%
Meeker	Watkins	67	171	238	28.2%	110	14.3%	71.8%	93	-8.3%
Mille Lacs	Bock	34	7	41	82.9%	113	21.0%	17.1%	13	-5.2%
Mille Lacs	Foreston	52	96	148	35.1%	140	17.4%	64.9%	113	-9.3%
Mille Lacs	Isle	100	151	251	39.8%	239	12.8%	60.2%	140	-8.2%
Mille Lacs	Milaca	148	526	674	22.0%	117	14.0%	78.0%	140	-9.5%
Mille Lacs	Onamia	93	85	178	52.2%	119	15.6%	47.8%	96	-8.3%
Mille Lacs	Pease	25	29	54	46.3%	127	17.6%	53.7%	119	-10.5%
Mille Lacs	Princeton	179	989	1,168	15.3%	146	11.1%	84.7%	146	-7.9%
Mille Lacs	Wahkon	52	40	92	56.5%	403	24.7%	43.5%	67	-7.9%
Morrison	Bowlus	41	56	97	42.3%	45	8.5%	57.7%	83	-10.4%
Morrison	Buckman	18	59	77	23.4%	32	6.1%	76.6%	66	-8.0%
Morrison	Elmdale	10	12	22	45.5%	46	5.7%	54.5%	52	-5.3%
Morrison	Flensburg	15	43	58	25.9%	30	6.2%	74.1%	60	-8.8%
Morrison	Genola	4	22	26	15.4%	-	0.0%	84.6%	76	-13.5%
Morrison	Harding	2	26	28	7.1%	-	0.0%	92.9%	85	-14.7%
Morrison	Hillman	8	2	10	80.0%	43	11.2%	20.0%	-	0.0%
Morrison	Lastrup	7	38	45	15.6%	14	3.8%	84.4%	29	-5.9%
Morrison	Little Falls	219	2,047	2,266	9.7%	79	7.7%	90.3%	108	-6.8%
Morrison	Motley	54	113	167	32.3%	32	6.5%	67.7%	54	-7.3%
Morrison	Pierz	10	346	356	2.8%	51	7.2%	97.2%	116	-9.5%
Morrison	Randall	30	170	200	15.0%	64	8.0%	85.0%	86	-7.6%
Morrison	Royalton	63	226	289	21.8%	56	7.4%	78.2%	91	-7.3%
Morrison	Sobieski	20	39	59	33.9%	59	9.9%	66.1%	94	-7.9%
Morrison	Swanville	11	103	114	9.6%	18	6.1%	90.4%	84	-10.2%
Morrison	Upsala	12	124	136	8.8%	47	5.7%	91.2%	119	-9.1%
Mower	Adams	145	115	260	55.8%	35	5.2%	44.2%	18	-1.9%
Mower	Austin	847	6,720	7,567	11.2%	42	8.9%	88.8%	11	-1.4%
Mower	Brownsdale	26	224	250	10.4%	71	16.4%	89.6%	13	-2.1%
Mower	Dexter	81	35	116	69.8%	87	11.6%	30.2%	29	-3.0%
Mower	Elkton	42	9	51	82.4%	23	3.8%	17.6%	13	-2.8%
Mower	Grand Meadow	157	196	353	44.5%	55	5.1%	55.5%	35	-2.3%
Mower	Le Roy	56	304	360	15.6%	64	11.4%	84.4%	19	-1.9%
Mower	Lyle	5	185	190	2.6%	24	6.3%	97.4%	7	-1.6%
Mower	Mapleview	48	31	79	60.8%	19	6.9%	39.2%	12	-2.6%
Mower	Racine	28	107	135	20.7%	222	15.2%	79.3%	48	-3.2%
Mower	Rose Creek	120	12	132	90.9%	52	7.9%	9.1%	8	-1.7%
Mower	Sargeant	10	19	29	34.5%	20	9.4%	65.5%	8	-1.9%
Mower	Taopi	3	24	27	11.1%	-	0.0%	88.9%	4	-2.3%

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Mower	Waltham	65	2	67	97.0%	44	9.3%	3.0%	-	0.0%
Murray	Avoca	2	62	64	3.1%	-	0.0%	96.9%	4	-1.8%
Murray	Chandler	1	91	92	1.1%	-	0.0%	98.9%	4	-0.6%
Murray	Currie	5	99	104	4.8%	26	10.2%	95.2%	3	-0.6%
Murray	Dovray	8	24	32	25.0%	33	21.3%	75.0%	4	-2.4%
Murray	Fulda	89	372	461	19.3%	78	12.7%	80.7%	15	-1.8%
Murray	Hadley	2	36	38	5.3%	-	0.0%	94.7%	3	-0.7%
Murray	Iona	2	72	74	2.7%	-	0.0%	97.3%	3	-0.9%
Murray	Lake Wilson	-	124	124	0.0%	-	0.0%	100.0%	3	-0.8%
Murray	Slayton	36	738	774	4.7%	50	6.3%	95.3%	5	-0.9%
Nicollet	Courtland	40	143	183	21.9%	121	14.1%	78.1%	32	-2.3%
Nicollet	Lafayette	27	148	175	15.4%	49	9.2%	84.6%	15	-2.0%
Nicollet	Nicollet	28	274	302	9.3%	146	16.0%	90.7%	34	-2.8%
Nicollet	North Mankato	262	3,207	3,469	7.6%	143	11.4%	92.4%	39	-2.2%
Nicollet	St. Peter	30	2,064	2,094	1.4%	53	6.6%	98.6%	19	-1.5%
Nobles	Adrian	27	389	416	6.5%	57	4.9%	93.5%	4	-0.4%
Nobles	Bigelow	17	66	83	20.5%	35	7.1%	79.5%	5	-1.0%
Nobles	Brewster	5	168	173	2.9%	6	2.4%	97.1%	2	-0.4%
Nobles	Dundee	5	49	54	9.3%	57	15.2%	90.7%	4	-1.2%
Nobles	Ellsworth	12	192	204	5.9%	78	14.9%	94.1%	4	-0.6%
Nobles	Kinbrae	-	9	9	0.0%	-	0.0%	100.0%	2	-0.9%
Nobles	Lismore	3	88	91	3.3%	-	0.0%	96.7%	3	-0.4%
Nobles	Round Lake	2	159	161	1.2%	-	0.0%	98.8%	1	-0.4%
Nobles	Rushmore	10	137	147	6.8%	41	7.7%	93.2%	3	-0.5%
Nobles	Wilmont	3	133	136	2.2%	-	0.0%	97.8%	2	-0.4%
Nobles	Worthington	108	2,725	2,833	3.8%	40	5.7%	96.2%	4	-0.4%
Norman	Ada	294	300	594	49.5%	37	4.1%	50.5%	12	-2.0%
Norman	Borup	-	27	27	0.0%	-	0.0%	100.0%	3	-1.3%
Norman	Gary	51	32	83	61.4%	38	6.8%	38.6%	2	-0.3%
Norman	Halstad	4	187	191	2.1%	-	0.0%	97.9%	7	-0.8%
Norman	Hendrum	66	45	111	59.5%	50	4.5%	40.5%	3	-0.5%
Norman	Perley	21	35	56	37.5%	42	9.8%	62.5%	14	-2.2%
Norman	Shelly	9	90	99	9.1%	23	13.9%	90.9%	9	-2.2%
Norman	Twin Valley	199	82	281	70.8%	42	6.8%	29.2%	11	-3.2%
Olmsted	Byron	66	1,184	1,250	5.3%	112	8.3%	94.7%	79	-3.9%
Olmsted	Dover	41	145	186	22.0%	150	12.3%	78.0%	76	-5.1%
Olmsted	Eyota	41	533	574	7.1%	154	10.7%	92.9%	70	-4.5%
Olmsted	Oronoco	151	195	346	43.6%	296	18.6%	56.4%	134	-5.8%
Olmsted	Rochester	2,195	25,608	27,803	7.9%	134	10.1%	92.1%	55	-3.0%
Olmsted	Stewartville	118	1,363	1,481	8.0%	137	7.5%	92.0%	62	-3.5%

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Otter Tail	Battle Lake	16	262	278	5.8%	275	13.5%	94.2%	104	-10.0%
Otter Tail	Bluffton	8	47	55	14.5%	17	4.7%	85.5%	52	-8.9%
Otter Tail	Clitherall	3	43	46	6.5%	-	0.0%	93.5%	30	-20.3%
Otter Tail	Dalton	1	86	87	1.1%	-	0.0%	98.9%	31	-7.2%
Otter Tail	Deer Creek	5	99	104	4.8%	37	13.3%	95.2%	32	-8.7%
Otter Tail	Dent	14	53	67	20.9%	13	3.1%	79.1%	51	-10.3%
Otter Tail	Elizabeth	2	60	62	3.2%	-	0.0%	96.8%	32	-8.6%
Otter Tail	Erhard	-	65	65	0.0%	-	0.0%	100.0%	28	-19.3%
Otter Tail	Fergus Falls	83	3,629	3,712	2.2%	129	7.1%	97.8%	58	-7.9%
Otter Tail	Henning	4	236	240	1.7%	-	0.0%	98.3%	66	-9.5%
Otter Tail	New York Mills	24	305	329	7.3%	41	9.9%	92.7%	62	-7.7%
Otter Tail	Ottertail	62	131	193	32.1%	136	11.9%	67.9%	154	-11.0%
Otter Tail	Parkers Prairie	33	285	318	10.4%	108	14.7%	89.6%	76	-8.2%
Otter Tail	Pelican Rapids	7	514	521	1.3%	33	12.7%	98.7%	43	-6.5%
Otter Tail	Perham	9	690	699	1.3%	107	14.2%	98.7%	80	-8.8%
Otter Tail	Richville	4	29	33	12.1%	-	0.0%	87.9%	46	-10.6%
Otter Tail	Underwood	9	112	121	7.4%	56	8.7%	92.6%	79	-13.5%
Otter Tail	Urbank	1	31	32	3.1%	-	0.0%	96.9%	35	-17.8%
Otter Tail	Vergas	14	103	117	12.0%	133	15.4%	88.0%	101	-13.0%
Otter Tail	Vining	1	26	27	3.7%	-	0.0%	96.3%	47	-12.9%
Pennington	Goodridge	-	34	34	0.0%	-	0.0%	100.0%	2	-0.7%
Pennington	St. Hilaire	3	95	98	3.1%	-	0.0%	96.9%	3	-0.5%
Pennington	Thief River Falls	61	2,155	2,216	2.8%	57	4.5%	97.2%	5	-0.4%
Pine	Askov	12	106	118	10.2%	105	11.1%	89.8%	137	-14.2%
Pine	Brook Park	5	42	47	10.6%	132	22.3%	89.4%	70	-20.3%
Pine	Bruno	10	22	32	31.3%	40	9.2%	68.8%	62	-17.2%
Pine	Denham	4	11	15	26.7%	-	0.0%	73.3%	110	-14.4%
Pine	Finlayson	9	81	90	10.0%	124	13.4%	90.0%	152	-15.0%
Pine	Henriette	8	22	30	26.7%	55	21.5%	73.3%	68	-13.8%
Pine	Hinckley	12	324	336	3.6%	37	11.8%	96.4%	140	-16.4%
Pine	Kerrick	6	18	24	25.0%	92	9.6%	75.0%	76	-15.3%
Pine	Pine City	165	585	750	22.0%	120	12.6%	78.0%	182	-13.1%
Pine	Rock Creek	84	217	301	27.9%	123	16.3%	72.1%	205	-13.5%
Pine	Rutledge	22	56	78	28.2%	114	16.5%	71.8%	67	-12.7%
Pine	Sandstone	68	251	319	21.3%	83	9.9%	78.7%	210	-13.9%
Pine	Sturgeon Lake	23	106	129	17.8%	55	11.2%	82.2%	138	-13.7%
Pine	Willow River	30	85	115	26.1%	105	14.9%	73.9%	85	-10.4%
Pipestone	Edgerton	13	405	418	3.1%	87	14.9%	96.9%	4	-0.7%
Pipestone	Hatfield	1	14	15	6.7%	-	0.0%	93.3%	2	-0.9%
Pipestone	Holland	6	78	84	7.1%	36	8.3%	92.9%	3	-0.9%

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Pipestone	Ihlen	1	41	42	2.4%	-	0.0%	97.6%	2	-0.7%
Pipestone	Jasper	17	204	221	7.7%	51	18.9%	92.3%	4	-1.1%
Pipestone	Pipestone	64	1,253	1,317	4.9%	78	11.5%	95.1%	5	-0.7%
Pipestone	Ruthton	10	104	114	8.8%	26	7.3%	91.2%	2	-0.6%
Pipestone	Trosky	2	40	42	4.8%	-	0.0%	95.2%	4	-1.4%
Pipestone	Woodstock	3	43	46	6.5%	-	0.0%	93.5%	3	-0.8%
Polk	Beltrami	19	18	37	51.4%	74	27.4%	48.6%	35	-5.5%
Polk	Climax	21	50	71	29.6%	69	10.1%	70.4%	35	-3.5%
Polk	Crookston	16	1,940	1,956	0.8%	79	3.4%	99.2%	20	-1.7%
Polk	East Grand Forks	6	2,033	2,039	0.3%	68	2.4%	99.7%	28	-1.9%
Polk	Erskine	83	79	162	51.2%	81	14.1%	48.8%	48	-5.8%
Polk	Fertile	123	162	285	43.2%	99	13.2%	56.8%	49	-5.4%
Polk	Fisher	5	117	122	4.1%	89	6.3%	95.9%	28	-2.4%
Polk	Fosston	99	350	449	22.0%	104	16.1%	78.0%	46	-3.8%
Polk	Gully	11	11	22	50.0%	46	24.1%	50.0%	12	-3.8%
Polk	Lengby	10	34	44	22.7%	44	22.1%	77.3%	14	-4.6%
Polk	McIntosh	56	134	190	29.5%	50	11.6%	70.5%	36	-5.4%
Polk	Mentor	28	25	53	52.8%	48	19.5%	47.2%	25	-4.8%
Polk	Nielsville	8	25	33	24.2%	47	15.2%	75.8%	20	-5.3%
Polk	Trail	14	5	19	73.7%	33	28.5%	26.3%	4	-1.8%
Polk	Winger	11	50	61	18.0%	38	11.4%	82.0%	19	-5.3%
Pope	Cyrus	5	104	109	4.6%	17	8.8%	95.4%	50	-11.9%
Pope	Farwell	11	13	24	45.8%	16	9.7%	54.2%	22	-9.7%
Pope	Glenwood	104	662	766	13.6%	150	16.1%	86.4%	109	-11.1%
Pope	Long Beach	47	69	116	40.5%	282	24.7%	59.5%	182	-16.7%
Pope	Lowry	11	91	102	10.8%	35	7.7%	89.2%	87	-10.7%
Pope	Sedan	12	14	26	46.2%	34	19.1%	53.8%	46	-13.4%
Pope	Starbuck	85	363	448	19.0%	116	13.4%	81.0%	118	-12.1%
Pope	Villard	15	74	89	16.9%	36	11.3%	83.1%	67	-13.1%
Pope	Westport	11	10	21	52.4%	29	15.5%	47.6%	84	-15.7%
Ramsey	Arden Hills	875	1,453	2,328	37.6%	310	12.3%	62.4%	197	-6.8%
Ramsey	Falcon Heights	648	585	1,233	52.6%	247	10.9%	47.4%	166	-6.8%
Ramsey	Gem Lake	74	66	140	52.9%	646	21.2%	47.1%	355	-8.8%
Ramsey	Lauderdale	361	226	587	61.5%	217	17.0%	38.5%	119	-6.3%
Ramsey	Little Canada	1,325	1,058	2,383	55.6%	241	15.1%	44.4%	167	-6.8%
Ramsey	Maplewood	5,096	4,966	10,062	50.6%	220	11.2%	49.4%	171	-6.1%
Ramsey	Mounds View	1,180	1,823	3,003	39.3%	214	11.3%	60.7%	180	-7.6%
Ramsey	New Brighton	2,014	3,697	5,711	35.3%	225	10.8%	64.7%	186	-6.8%
Ramsey	North Oaks	469	941	1,410	33.3%	772	13.0%	66.7%	461	-7.4%
Ramsey	North St. Paul	1,760	1,593	3,353	52.5%	185	11.5%	47.5%	134	-6.2%

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Ramsey	Roseville	5,150	4,776	9,926	51.9%	201	11.1%	48.1%	165	-6.3%
Ramsey	Shoreview	3,492	5,405	8,897	39.2%	343	15.5%	60.8%	200	-7.3%
Ramsey	St. Paul	48,791	12,512	61,303	79.6%	320	20.7%	20.4%	176	-7.9%
Ramsey	Vadnais Heights	1,416	2,700	4,116	34.4%	148	9.4%	65.6%	184	-7.0%
Ramsey	White Bear Lake	2,591	4,634	7,225	35.9%	272	14.2%	64.1%	139	-6.9%
Red Lake	Brooks	-	45	45	0.0%	-	0.0%	100.0%	0	-0.1%
Red Lake	Oklee	4	158	162	2.5%	-	0.0%	97.5%	0	-0.1%
Red Lake	Plummer	1	95	96	1.0%	-	0.0%	99.0%	0	0.0%
Red Lake	Red Lake Falls	3	494	497	0.6%	-	0.0%	99.4%	0	0.0%
Redwood	Belview	11	119	130	8.5%	23	6.7%	91.5%	3	-0.8%
Redwood	Clements	1	74	75	1.3%	-	0.0%	98.7%	2	-0.5%
Redwood	Delhi	6	26	32	18.8%	227	175.7%	81.3%	9	-3.2%
Redwood	Lamberton	97	236	333	29.1%	28	5.8%	70.9%	8	-1.2%
Redwood	Lucan	2	81	83	2.4%	-	0.0%	97.6%	3	-0.7%
Redwood	Milroy	2	93	95	2.1%	-	0.0%	97.9%	7	-0.6%
Redwood	Morgan	77	272	349	22.1%	56	12.8%	77.9%	15	-1.6%
Redwood	Redwood Falls	63	1,572	1,635	3.9%	82	11.3%	96.1%	10	-0.8%
Redwood	Revere	3	33	36	8.3%	-	0.0%	91.7%	1	-0.9%
Redwood	Sanborn	62	102	164	37.8%	45	13.9%	62.2%	7	-2.1%
Redwood	Seaforth	1	41	42	2.4%	-	0.0%	97.6%	1	-0.9%
Redwood	Vesta	15	115	130	11.5%	53	21.9%	88.5%	5	-0.8%
Redwood	Wabasso	2	231	233	0.9%	-	0.0%	99.1%	4	-0.4%
Redwood	Walnut Grove	64	211	275	23.3%	36	13.1%	76.7%	7	-1.4%
Redwood	Wanda	2	38	40	5.0%	-	0.0%	95.0%	2	-0.4%
Renville	Bird Island	19	425	444	4.3%	32	8.3%	95.7%	4	-0.6%
Renville	Buffalo Lake	26	225	251	10.4%	118	16.8%	89.6%	12	-1.0%
Renville	Danube	8	179	187	4.3%	67	11.9%	95.7%	7	-0.9%
Renville	Fairfax	21	423	444	4.7%	53	12.1%	95.3%	6	-0.7%
Renville	Franklin	8	154	162	4.9%	90	13.3%	95.1%	7	-1.0%
Renville	Hector	31	403	434	7.1%	104	15.8%	92.9%	11	-0.9%
Renville	Morton	23	150	173	13.3%	78	15.1%	86.7%	7	-1.3%
Renville	Olivia	15	776	791	1.9%	67	9.2%	98.1%	5	-0.6%
Renville	Renville	20	390	410	4.9%	72	7.6%	95.1%	8	-0.6%
Renville	Sacred Heart	25	165	190	13.2%	52	10.0%	86.8%	9	-1.0%
Rice	Dundas	97	195	292	33.2%	165	8.9%	66.8%	126	-5.7%
Rice	Faribault	846	4,629	5,475	15.5%	78	7.8%	84.5%	73	-6.8%
Rice	Lonsdale	227	521	748	30.3%	90	6.8%	69.7%	93	-5.8%
Rice	Morristown	30	249	279	10.8%	91	16.3%	89.2%	60	-7.5%
Rice	Nerstrand	54	42	96	56.3%	139	22.5%	43.8%	63	-6.8%
Rice	Northfield	553	3,285	3,838	14.4%	188	8.6%	85.6%	120	-5.6%

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Rock	Beaver Creek	17	80	97	17.5%	55	12.7%	82.5%	57	-4.8%
Rock	Hardwick	1	74	75	1.3%	-	0.0%	98.7%	2	-0.9%
Rock	Hills	3	203	206	1.5%	-	0.0%	98.5%	6	-1.4%
Rock	Kenneth	3	25	28	10.7%	-	0.0%	89.3%	1	-1.1%
Rock	Luverne	11	1,530	1,541	0.7%	29	7.1%	99.3%	4	-0.7%
Rock	Magnolia	11	60	71	15.5%	12	6.3%	84.5%	3	-0.9%
Rock	Steen	12	59	71	16.9%	20	5.9%	83.1%	7	-1.7%
Roseau	Badger	9	125	134	6.7%	12	1.9%	93.3%	2	-0.2%
Roseau	Greenbush	86	166	252	34.1%	13	1.6%	65.9%	3	-0.4%
Roseau	Roosevelt	-	57	57	0.0%	-	0.0%	100.0%	3	-0.6%
Roseau	Roseau	7	706	713	1.0%	45	2.9%	99.0%	2	-0.2%
Roseau	Strathcona	6	10	16	37.5%	3	0.9%	62.5%	1	-0.4%
Roseau	Warroad	-	366	366	0.0%	-	0.0%	100.0%	4	-0.3%
Scott	Belle Plaine	493	1,180	1,673	29.5%	177	12.6%	70.5%	111	-5.9%
Scott	Elko	84	241	325	25.8%	307	14.1%	74.2%	120	-3.5%
Scott	Jordan	274	885	1,159	23.6%	233	14.7%	76.4%	143	-6.0%
Scott	New Market	74	395	469	15.8%	263	21.7%	84.2%	122	-5.4%
Scott	New Prague	212	1,453	1,665	12.7%	140	10.1%	87.3%	133	-6.1%
Scott	Prior Lake	1,214	5,135	6,349	19.1%	401	12.8%	80.9%	121	-4.4%
Scott	Savage	1,749	5,668	7,417	23.6%	153	6.6%	76.4%	93	-3.0%
Scott	Shakopee	1,865	6,702	8,567	21.8%	161	8.5%	78.2%	79	-3.6%
Sherburne	Becker	108	829	937	11.5%	120	9.4%	88.5%	52	-2.9%
Sherburne	Big Lake	683	1,737	2,420	28.2%	167	10.0%	71.8%	108	-5.4%
Sherburne	Clear Lake	7	129	136	5.1%	36	5.5%	94.9%	41	-3.8%
Sherburne	Elk River	676	4,597	5,273	12.8%	219	10.0%	87.2%	106	-4.1%
Sherburne	Zimmerman	87	1,030	1,117	7.8%	153	11.9%	92.2%	92	-4.9%
Sibley	Arlington	198	432	630	31.4%	155	15.1%	68.6%	54	-3.8%
Sibley	Gaylord	77	587	664	11.6%	87	7.3%	88.4%	43	-4.1%
Sibley	Gibbon	60	251	311	19.3%	80	14.7%	80.7%	38	-3.5%
Sibley	Green Isle	99	68	167	59.3%	203	15.6%	40.7%	137	-6.2%
Sibley	Henderson	76	237	313	24.3%	145	14.4%	75.7%	89	-4.9%
Sibley	New Auburn	79	68	147	53.7%	103	14.1%	46.3%	98	-7.8%
Sibley	Winthrop	52	453	505	10.3%	94	12.1%	89.7%	35	-3.1%
St. Louis	Aurora City	5	704	709	0.7%	56	12.4%	99.3%	35	-5.5%
St. Louis	Babbitt	32	639	671	4.8%	38	8.1%	95.2%	52	-9.9%
St. Louis	Biwabik	158	219	377	41.9%	39	5.5%	58.1%	93	-7.3%
St. Louis	Brookston	23	10	33	69.7%	68	14.8%	30.3%	64	-12.5%
St. Louis	Buhl	98	276	374	26.2%	61	11.1%	73.8%	58	-7.7%
St. Louis	Chisholm	198	1,594	1,792	11.0%	95	11.9%	89.0%	54	-4.9%
St. Louis	Cook	21	174	195	10.8%	36	8.1%	89.2%	50	-6.7%

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St. Louis	Duluth	13,913	7,921	21,834	63.7%	145	12.7%	36.3%	79	-5.3%
St. Louis	Ely	305	948	1,253	24.3%	103	13.0%	75.7%	94	-9.1%
St. Louis	Eveleth	81	1,170	1,251	6.5%	35	6.5%	93.5%	43	-6.5%
St. Louis	Floodwood	37	181	218	17.0%	86	11.8%	83.0%	57	-5.9%
St. Louis	Gilbert	81	660	741	10.9%	64	8.5%	89.1%	49	-6.2%
St. Louis	Hermantown	282	1,845	2,127	13.3%	128	8.4%	86.7%	138	-7.7%
St. Louis	Hibbing	1,126	4,491	5,617	20.0%	101	11.5%	80.0%	67	-7.7%
St. Louis	Hoyt Lakes	5	847	852	0.6%	120	29.3%	99.4%	37	-6.8%
St. Louis	Iron Junction	7	43	50	14.0%	26	9.8%	86.0%	43	-11.4%
St. Louis	Kinney City	7	50	57	12.3%	66	15.9%	87.7%	49	-6.7%
St. Louis	Leonidas	1	22	23	4.3%	-	0.0%	95.7%	49	-8.5%
St. Louis	McKinley	4	53	57	7.0%	-	0.0%	93.0%	29	-14.6%
St. Louis	Meadowlands	11	22	33	33.3%	140	28.9%	66.7%	58	-8.2%
St. Louis	Mountain Iron	18	957	975	1.8%	71	12.6%	98.2%	71	-6.9%
St. Louis	Orr	7	93	100	7.0%	35	4.4%	93.0%	57	-7.4%
St. Louis	Proctor	109	850	959	11.4%	85	8.3%	88.6%	92	-7.1%
St. Louis	Tower	37	153	190	19.5%	237	17.9%	80.5%	78	-10.2%
St. Louis	Virginia	31	2,685	2,716	1.1%	92	11.4%	98.9%	50	-5.6%
St. Louis	Winton	58	10	68	85.3%	70	13.5%	14.7%	67	-10.9%
Stearns	Albany	5	586	591	0.8%	90	8.3%	99.2%	97	-7.0%
Stearns	Avon	4	429	433	0.9%	-	0.0%	99.1%	119	-5.6%
Stearns	Belgrade	55	183	238	23.1%	69	9.5%	76.9%	70	-6.4%
Stearns	Brooten	76	151	227	33.5%	54	17.9%	66.5%	68	-7.9%
Stearns	Cold Spring	22	973	995	2.2%	90	9.1%	97.8%	84	-6.2%
Stearns	Elrosa	23	54	77	29.9%	30	4.4%	70.1%	34	-4.6%
Stearns	Freeport	19	187	206	9.2%	117	10.8%	90.8%	65	-4.7%
Stearns	Greenwald	9	74	83	10.8%	63	10.4%	89.2%	47	-7.4%
Stearns	Holdingsford	49	191	240	20.4%	143	10.7%	79.6%	119	-7.7%
Stearns	Kimball	14	179	193	7.3%	105	12.6%	92.7%	105	-9.2%
Stearns	Lake Henry	22	12	34	64.7%	82	16.2%	35.3%	63	-8.1%
Stearns	Meire Grove	25	24	49	51.0%	66	11.9%	49.0%	53	-6.7%
Stearns	Melrose	41	836	877	4.7%	55	7.2%	95.3%	65	-5.4%
Stearns	New Munich	69	48	117	59.0%	95	16.1%	41.0%	57	-6.4%
Stearns	Paynesville	23	692	715	3.2%	50	8.0%	96.8%	67	-7.1%
Stearns	Richmond	50	422	472	10.6%	75	5.9%	89.4%	78	-5.6%
Stearns	Rockville	99	566	665	14.9%	181	10.6%	85.1%	173	-8.8%
Stearns	Roscoe	27	20	47	57.4%	44	11.5%	42.6%	53	-7.8%
Stearns	Sartell	189	3,122	3,311	5.7%	83	5.8%	94.3%	96	-4.8%
Stearns	Sauk Centre	163	1,054	1,217	13.4%	153	10.1%	86.6%	80	-4.9%
Stearns	Spring Hill	17	18	35	48.6%	86	16.8%	51.4%	47	-5.9%

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Stearns	St. Anthony	6	19	25	24.0%	114	18.4%	76.0%	38	-10.4%
Stearns	St. Augusta	176	590	766	23.0%	162	13.1%	77.0%	116	-7.9%
Stearns	St. Cloud	3,360	10,244	13,604	24.7%	94	10.9%	75.3%	71	-4.8%
Stearns	St. Joseph	47	970	1,017	4.6%	47	4.9%	95.4%	67	-4.9%
Stearns	St. Martin	42	63	105	40.0%	118	13.8%	60.0%	83	-7.6%
Stearns	St. Rosa	13	11	24	54.2%	48	5.9%	45.8%	43	-3.7%
Stearns	St. Stephen	19	251	270	7.0%	315	20.1%	93.0%	118	-7.4%
Stearns	Waite Park	556	787	1,343	41.4%	99	7.8%	58.6%	61	-4.3%
Steele	Blooming Prairie	19	636	655	2.9%	81	8.0%	97.1%	10	-0.9%
Steele	Ellendale	31	193	224	13.8%	51	6.5%	86.2%	12	-1.3%
Steele	Medford	24	351	375	6.4%	104	5.5%	93.6%	28	-1.7%
Steele	Owatonna	283	6,722	7,005	4.0%	119	7.0%	96.0%	15	-1.0%
Stevens	Alberta	3	41	44	6.8%	-	0.0%	93.2%	17	-2.9%
Stevens	Chokio	1	175	176	0.6%	-	0.0%	99.4%	15	-2.5%
Stevens	Donnelly	6	99	105	5.7%	63	12.5%	94.3%	25	-6.0%
Stevens	Hancock	14	241	255	5.5%	91	17.3%	94.5%	32	-3.9%
Stevens	Morris	15	1,118	1,133	1.3%	97	7.9%	98.7%	47	-3.9%
Swift	Appleton	47	434	481	9.8%	36	10.3%	90.2%	16	-2.6%
Swift	Benson	106	960	1,066	9.9%	46	9.3%	90.1%	23	-3.4%
Swift	Clontarf	9	47	56	16.1%	16	11.3%	83.9%	23	-5.5%
Swift	Danvers	7	37	44	15.9%	33	8.8%	84.1%	20	-3.9%
Swift	De Graff	6	48	54	11.1%	10	7.3%	88.9%	11	-4.1%
Swift	Holloway	35	16	51	68.6%	72	25.3%	31.4%	9	-3.3%
Swift	Kerkhoven	24	224	248	9.7%	46	7.9%	90.3%	30	-3.2%
Swift	Murdock	24	75	99	24.2%	23	6.2%	75.8%	20	-3.3%
Todd	Bertha	7	164	171	4.1%	18	9.6%	95.9%	72	-13.8%
Todd	Browerville	24	209	233	10.3%	41	8.9%	89.7%	93	-10.6%
Todd	Burtrum	1	50	51	2.0%	-	0.0%	98.0%	39	-13.2%
Todd	Clarissa	118	99	217	54.4%	64	9.9%	45.6%	73	-7.4%
Todd	Eagle Bend	12	185	197	6.1%	30	9.2%	93.9%	78	-12.4%
Todd	Grey Eagle	81	51	132	61.4%	52	8.1%	38.6%	68	-5.6%
Todd	Hewitt	65	25	90	72.2%	43	8.7%	27.8%	66	-12.8%
Todd	Long Prairie	18	766	784	2.3%	57	12.1%	97.7%	127	-11.2%
Todd	Staples	163	656	819	19.9%	46	10.6%	80.1%	99	-10.6%
Todd	West Union	2	25	27	7.4%	-	0.0%	92.6%	83	-12.4%
Traverse	Browns Valley	2	203	205	1.0%	-	0.0%	99.0%	16	-2.5%
Traverse	Dumont	1	49	50	2.0%	-	0.0%	98.0%	15	-3.9%
Traverse	Tintah	1	30	31	3.2%	-	0.0%	96.8%	10	-3.0%
Traverse	Wheaton	12	582	594	2.0%	22	3.1%	98.0%	26	-3.2%
Wabasha	Elgin	98	198	296	33.1%	138	9.7%	66.9%	96	-5.2%

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Wabasha	Hammond	13	44	57	22.8%	71	14.1%	77.2%	30	-4.8%
Wabasha	Kellogg	44	134	178	24.7%	113	13.1%	75.3%	47	-5.9%
Wabasha	Lake City	157	1,442	1,599	9.8%	154	13.4%	90.2%	70	-5.5%
Wabasha	Mazeppa	70	183	253	27.7%	150	13.2%	72.3%	64	-4.6%
Wabasha	Millville	26	35	61	42.6%	122	20.6%	57.4%	45	-6.2%
Wabasha	Minneiska	10	45	55	18.2%	89	16.3%	81.8%	43	-5.8%
Wabasha	Plainview	88	849	937	9.4%	174	17.0%	90.6%	58	-4.2%
Wabasha	Wabasha	296	475	771	38.4%	163	17.9%	61.6%	81	-5.4%
Wabasha	Zumbro Falls	24	38	62	38.7%	81	9.9%	61.3%	38	-6.5%
Wadena	Aldrich	3	24	27	11.1%	-	0.0%	88.9%	21	-8.2%
Wadena	Menahga	32	356	388	8.2%	63	10.6%	91.8%	98	-8.8%
Wadena	Nimrod	7	28	35	20.0%	82	17.1%	80.0%	48	-9.8%
Wadena	Sebeka	33	204	237	13.9%	72	13.9%	86.1%	72	-8.3%
Wadena	Verndale	16	162	178	9.0%	67	8.0%	91.0%	63	-7.1%
Wadena	Wadena	71	1,151	1,222	5.8%	72	12.0%	94.2%	69	-7.7%
Waseca	Janesville	47	617	664	7.1%	57	5.2%	92.9%	20	-1.4%
Waseca	New Richland	15	371	386	3.9%	30	11.0%	96.1%	9	-1.1%
Waseca	Waldorf	27	67	94	28.7%	56	9.5%	71.3%	20	-2.6%
Waseca	Waseca	622	1,842	2,464	25.2%	72	5.9%	74.8%	21	-1.6%
Washington	Afton	317	629	946	33.5%	296	9.7%	66.5%	264	-7.7%
Washington	Bayport	124	483	607	20.4%	645	23.7%	79.6%	125	-6.2%
Washington	Birchwood Village	120	219	339	35.4%	992	26.7%	64.6%	188	-7.5%
Washington	Cottage Grove	3,335	6,292	9,627	34.6%	92	4.9%	65.4%	114	-4.8%
Washington	Dellwood	76	289	365	20.8%	1,000	13.9%	79.2%	306	-6.2%
Washington	Forest Lake	1,233	3,577	4,810	25.6%	409	18.0%	74.4%	150	-8.2%
Washington	Grant	313	963	1,276	24.5%	179	6.3%	75.5%	241	-5.9%
Washington	Hugo	432	2,277	2,709	15.9%	169	7.0%	84.1%	181	-7.5%
Washington	Lake Elmo	311	1,786	2,097	14.8%	203	6.7%	85.2%	204	-6.5%
Washington	Lake St. Croix Beach	109	318	427	25.5%	316	18.8%	74.5%	120	-6.5%
Washington	Lakeland	142	511	653	21.7%	1,000	30.8%	78.3%	144	-6.9%
Washington	Lakeland Shores	23	92	115	20.0%	1,000	36.8%	80.0%	173	-8.5%
Washington	Mahtomedi	463	1,875	2,338	19.8%	494	15.7%	80.2%	168	-5.8%
Washington	Marine on St. Croix	71	198	269	26.4%	514	10.7%	73.6%	236	-6.7%
Washington	Newport	437	519	956	45.7%	165	9.5%	54.3%	107	-4.4%
Washington	Oak Park Heights	336	893	1,229	27.3%	132	15.9%	72.7%	117	-5.5%
Washington	Oakdale	3,558	4,947	8,505	41.8%	130	9.7%	58.2%	105	-4.9%
Washington	Pine Springs	35	99	134	26.1%	332	15.6%	73.9%	142	-4.8%
Washington	St. Marys Point	45	93	138	32.6%	1,000	23.3%	67.4%	179	-8.4%
Washington	St. Paul Park	687	776	1,463	47.0%	108	7.8%	53.0%	64	-3.6%
Washington	Stillwater	1,236	3,945	5,181	23.9%	216	9.9%	76.1%	138	-5.1%

County	City	Parcel Count			Parcels with Tax Increase			Parcels with Tax Decrease		
		Tax Increase	Tax Decrease	Total	Percent of Parcels	Average Increase (\$)	Average Change	Percent of Parcels	Average Decrease (\$)	Average Change
Washington	Willernie	131	72	203	64.5%	135	12.3%	35.5%	72	-5.3%
Washington	Woodbury	3,241	12,717	15,958	20.3%	146	7.5%	79.7%	146	-4.9%
Watsonwan	Butterfield	137	66	203	67.5%	83	17.3%	32.5%	57	-6.5%
Watsonwan	Darfur	5	47	52	9.6%	33	12.5%	90.4%	6	-1.8%
Watsonwan	La Salle	37	6	43	86.0%	43	12.9%	14.0%	20	-4.8%
Watsonwan	Lewisville	64	46	110	58.2%	80	18.4%	41.8%	26	-4.8%
Watsonwan	Madelia	295	371	666	44.3%	74	7.7%	55.7%	30	-2.9%
Watsonwan	Odin	7	48	55	12.7%	37	11.0%	87.3%	12	-3.8%
Watsonwan	Ormsby	32	35	67	47.8%	46	13.2%	52.2%	16	-3.5%
Watsonwan	St. James	274	1,055	1,329	20.6%	46	7.2%	79.4%	20	-2.6%
Wilkin	Breckenridge	49	956	1,005	4.9%	144	8.2%	95.1%	5	-0.6%
Wilkin	Campbell	7	78	85	8.2%	17	5.1%	91.8%	6	-1.2%
Wilkin	Doran	3	22	25	12.0%	-	0.0%	88.0%	2	-0.8%
Wilkin	Foxhome	7	57	64	10.9%	9	7.2%	89.1%	2	-0.6%
Wilkin	Kent	8	29	37	21.6%	55	16.6%	78.4%	6	-2.3%
Wilkin	Nashua	2	19	21	9.5%	-	0.0%	90.5%	4	-1.4%
Wilkin	Rothsay	5	167	172	2.9%	67	11.8%	97.1%	26	-2.7%
Wilkin	Wolverton	7	44	51	13.7%	52	13.4%	86.3%	5	-1.1%
Winona	Altura	9	129	138	6.5%	95	10.6%	93.5%	66	-7.3%
Winona	Dakota	19	119	138	13.8%	75	8.1%	86.2%	58	-4.8%
Winona	Elba	31	36	67	46.3%	92	14.6%	53.7%	50	-6.5%
Winona	Goodview	23	902	925	2.5%	102	10.3%	97.5%	58	-4.2%
Winona	Lewiston	20	412	432	4.6%	256	28.8%	95.4%	79	-5.2%
Winona	Minnesota City	23	49	72	31.9%	53	6.5%	68.1%	42	-5.2%
Winona	Rollingstone	3	213	216	1.4%	-	0.0%	98.6%	53	-4.1%
Winona	St. Charles	71	891	962	7.4%	101	12.5%	92.6%	67	-5.5%
Winona	Stockton	32	148	180	17.8%	98	12.1%	82.2%	63	-5.1%
Winona	Utica	11	69	80	13.8%	69	11.3%	86.3%	44	-6.0%
Winona	Winona	580	5,917	6,497	8.9%	87	10.8%	91.1%	53	-4.6%
Wright	Albertville	25	1,625	1,650	1.5%	179	17.2%	98.5%	154	-7.9%
Wright	Annandale	50	626	676	7.4%	67	7.1%	92.6%	130	-10.1%
Wright	Buffalo	43	3,469	3,512	1.2%	174	15.3%	98.8%	177	-9.9%
Wright	Clearwater	39	281	320	12.2%	168	19.5%	87.8%	85	-5.7%
Wright	Cokato	17	622	639	2.7%	71	8.5%	97.3%	114	-8.6%
Wright	Delano	26	1,187	1,213	2.1%	109	7.7%	97.9%	166	-8.8%
Wright	Hanover	45	634	679	6.6%	356	10.8%	93.4%	284	-9.7%
Wright	Howard Lake	77	433	510	15.1%	123	14.5%	84.9%	115	-9.1%
Wright	Maple Lake	26	482	508	5.1%	93	11.5%	94.9%	182	-13.7%
Wright	Monticello	57	2,635	2,692	2.1%	142	14.1%	97.9%	120	-6.7%
Wright	Montrose	33	514	547	6.0%	57	9.3%	94.0%	154	-10.1%

## Residential Homestead

Tax Change Due to Elimination of Limited Market Value  
Property Taxes Payable 2005

County	City	Parcel Count			Parcels with Tax Increase			Parcels with Tax Decrease		
		Tax Increase	Tax Decrease	Total	Percent of Parcels	Average Increase (\$)	Average Change	Percent of Parcels	Average Decrease (\$)	Average Change
Wright	Otsego	201	2,656	2,857	7.0%	219	13.3%	93.0%	191	-10.6%
Wright	Rockford	27	775	802	3.4%	208	9.7%	96.6%	128	-6.5%
Wright	South Haven	14	51	65	21.5%	89	9.9%	78.5%	105	-10.8%
Wright	St. Michael	58	4,032	4,090	1.4%	133	10.1%	98.6%	201	-9.4%
Wright	Waverly	46	242	288	16.0%	137	9.6%	84.0%	140	-12.4%
Yellow Medicine	Canby	221	403	624	35.4%	125	12.3%	64.6%	30	-4.3%
Yellow Medicine	Clarkfield	6	305	311	1.9%	54	11.3%	98.1%	13	-1.7%
Yellow Medicine	Echo	11	94	105	10.5%	82	14.1%	89.5%	11	-1.9%
Yellow Medicine	Granite Falls	63	836	899	7.0%	85	7.5%	93.0%	27	-2.5%
Yellow Medicine	Hanley Falls	44	45	89	49.4%	79	13.8%	50.6%	49	-4.7%
Yellow Medicine	Hazel Run	-	22	22	0.0%	-	0.0%	100.0%	5	-3.2%
Yellow Medicine	Porter	1	67	68	1.5%	-	0.0%	98.5%	15	-3.4%
Yellow Medicine	St. Leo	10	31	41	24.4%	12	8.0%	75.6%	13	-4.0%
Yellow Medicine	Wood Lake	18	136	154	11.7%	58	7.7%	88.3%	17	-2.1%

County	City	Parcel Count			Parcels with Tax Increase			Parcels with Tax Decrease		
		Tax Increase	Tax Decrease	Total	Percent of Parcels	Average Increase (\$)	Average Change	Percent of Parcels	Average Decrease (\$)	Average Change
<b>State Total</b>		<b>152,432</b>	<b>43,353</b>	<b>195,785</b>	<b>77.9%</b>	<b>214</b>	<b>28.7%</b>	<b>22.1%</b>	<b>61</b>	<b>-6.8%</b>
Aitkin	Hill City	22	155	177	12.4%	306	52.6%	87.6%	73	-8.7%
Aitkin	Palisade	1	6	7	14.3%	-	0.0%	85.7%	3	-15.9%
Aitkin	Tamarack	4	16	20	20.0%	-	0.0%	80.0%	9	-10.9%
Anoka	East Bethel	138	23	161	85.7%	87	17.8%	14.3%	28	-2.8%
Anoka	Ham Lake	33	107	140	23.6%	297	43.5%	76.4%	1	-0.9%
Anoka	Lino Lakes	6	-	6	100.0%	61	65.9%	0.0%	-	0.0%
Anoka	Oak Grove	38	10	48	79.2%	202	22.8%	20.8%	11	-2.2%
Becker	Detroit Lakes	159	118	277	57.4%	362	17.2%	42.6%	221	-6.1%
Becker	Frazee	4	1	5	80.0%	-	0.0%	20.0%	-	0.0%
Beltrami	Bemidji	15	11	26	57.7%	163	16.5%	42.3%	79	-4.2%
Beltrami	Funkley	6	2	8	75.0%	27	52.1%	25.0%	-	0.0%
Beltrami	Tenstrike	29	12	41	70.7%	131	25.9%	29.3%	26	-3.2%
Beltrami	Turtle River	7	3	10	70.0%	44	28.7%	30.0%	-	0.0%
Beltrami	Wilton	3	3	6	50.0%	-	0.0%	50.0%	-	0.0%
Big Stone	Ortonville City	25	4	29	86.2%	122	24.1%	13.8%	-	0.0%
Carlton	Cloquet	6	1	7	85.7%	60	24.6%	14.3%	-	0.0%
Carlton	Cromwell	47	2	49	95.9%	231	35.8%	4.1%	-	0.0%
Carlton	Moose Lake	7	-	7	100.0%	113	22.2%	0.0%	-	0.0%
Carver	Chanhassen	14	1	15	93.3%	1,000	37.2%	6.7%	-	0.0%
Carver	Waconia	5	1	6	83.3%	1,000	30.7%	16.7%	-	0.0%
Cass	Backus	36	22	58	62.1%	204	25.6%	37.9%	34	-13.6%
Cass	Bena	5	7	12	41.7%	25	36.9%	58.3%	2	-8.5%
Cass	Boy River	5	2	7	71.4%	26	28.1%	28.6%	-	0.0%
Cass	Chickamaw Beach	56	4	60	93.3%	271	34.5%	6.7%	-	0.0%
Cass	East Gull Lake	283	231	514	55.1%	505	19.5%	44.9%	330	-7.6%
Cass	Federal Dam	39	78	117	33.3%	52	29.5%	66.7%	60	-10.3%
Cass	Hackensack	24	11	35	68.6%	409	25.7%	31.4%	42	-11.0%
Cass	Lake Shore	610	176	786	77.6%	647	25.6%	22.4%	222	-7.9%
Cass	Longville	47	48	95	49.5%	485	29.8%	50.5%	25	-10.6%
Cass	Pillager	19	8	27	70.4%	72	28.7%	29.6%	30	-10.2%
Cass	Pine River	3	5	8	37.5%	-	0.0%	62.5%	42	-9.6%
Cass	Remer	13	13	26	50.0%	86	27.5%	50.0%	21	-6.8%
Cass	Walker	47	25	72	65.3%	466	15.8%	34.7%	115	-6.2%
Chisago	Center City	13	6	19	68.4%	203	15.4%	31.6%	205	-7.3%
Chisago	Chisago City	11	6	17	64.7%	393	18.9%	35.3%	85	-5.1%
Chisago	Lindstrom	24	5	29	82.8%	486	20.6%	17.2%	145	-7.4%
Chisago	Taylors Falls	1	5	6	16.7%	-	0.0%	83.3%	150	-5.2%

Seasonal Recreational Residential

Tax Change Due to Elimination of Limited Market Value  
Property Taxes Payable 2005

County	City	Parcel Count			Parcels with Tax Increase			Parcels with Tax Decrease		
		Tax Increase	Tax Decrease	Total	Percent of Parcels	Average Increase (\$)	Average Change	Percent of Parcels	Average Decrease (\$)	Average Change
Clearwater	Bagley	3	2	5	60.0%	-	0.0%	40.0%	-	0.0%
Cook	Grand Marais	120	24	144	83.3%	171	25.8%	16.7%	74	-4.2%
Crow Wing	Baxter	50	4	54	92.6%	220	30.8%	7.4%	-	0.0%
Crow Wing	Brainerd	14	4	18	77.8%	190	40.2%	22.2%	-	0.0%
Crow Wing	Breezy Point	4,058	709	4,767	85.1%	86	28.3%	14.9%	89	-9.7%
Crow Wing	Crosby	10	8	18	55.6%	232	15.0%	44.4%	71	-4.9%
Crow Wing	Crosslake	2,409	501	2,910	82.8%	463	27.6%	17.2%	152	-7.2%
Crow Wing	Cuyuna	40	22	62	64.5%	150	25.1%	35.5%	79	-8.0%
Crow Wing	Deerwood	50	40	90	55.6%	638	37.4%	44.4%	72	-9.4%
Crow Wing	Emily	923	96	1,019	90.6%	225	27.1%	9.4%	85	-8.3%
Crow Wing	Fifty Lakes	619	82	701	88.3%	358	31.5%	11.7%	201	-9.0%
Crow Wing	Garrison	79	6	85	92.9%	56	13.8%	7.1%	21	-2.5%
Crow Wing	Ironton	7	5	12	58.3%	90	46.4%	41.7%	59	-7.5%
Crow Wing	Jenkins	42	14	56	75.0%	69	33.1%	25.0%	13	-7.6%
Crow Wing	Manhattan Beach	68	16	84	81.0%	337	31.6%	19.0%	81	-8.4%
Crow Wing	Nisswa	860	146	1,006	85.5%	355	21.1%	14.5%	146	-4.3%
Crow Wing	Pequot Lakes	525	151	676	77.7%	218	27.6%	22.3%	79	-7.4%
Crow Wing	Riverton	15	9	24	62.5%	110	45.7%	37.5%	36	-7.6%
Crow Wing	Trommald	6	5	11	54.5%	355	112.4%	45.5%	3	-5.0%
Dakota	Burnsville	7	1	8	87.5%	513	33.1%	12.5%	-	0.0%
Dakota	Lakeville	7	-	7	100.0%	646	50.0%	0.0%	-	0.0%
Dakota	Mendota Heights	1	5	6	16.7%	-	0.0%	83.3%	40	-2.0%
Douglas	Alexandria	22	9	31	71.0%	290	24.2%	29.0%	98	-4.7%
Douglas	Evansville	4	2	6	66.7%	-	0.0%	33.3%	-	0.0%
Douglas	Forada	39	2	41	95.1%	382	22.8%	4.9%	-	0.0%
Douglas	Osakis	81	47	128	63.3%	104	10.4%	36.7%	124	-7.3%
Fillmore	Rushford Village	25	2	27	92.6%	258	45.8%	7.4%	-	0.0%
Fillmore	Whalan	5	4	9	55.6%	76	18.9%	44.4%	-	0.0%
Goodhue	Red Wing	3	25	28	10.7%	-	0.0%	89.3%	20	-2.2%
Grant	Barrett	8	5	13	61.5%	146	11.5%	38.5%	61	-5.5%
Hennepin	Eden Prairie	3	2	5	60.0%	-	0.0%	40.0%	-	0.0%
Hennepin	Edina	1	15	16	6.3%	-	0.0%	93.8%	175	-4.6%
Hennepin	Independence	11	2	13	84.6%	576	16.7%	15.4%	-	0.0%
Hennepin	Minnetonka	11	15	26	42.3%	127	5.3%	57.7%	238	-4.1%
Hennepin	Minnetrista	47	7	54	87.0%	1,000	35.7%	13.0%	260	-5.5%
Hennepin	Mound	28	4	32	87.5%	694	32.5%	12.5%	-	0.0%
Hennepin	Orono	91	2	93	97.8%	1,000	47.3%	2.2%	-	0.0%
Hennepin	Plymouth	5	1	6	83.3%	85	11.6%	16.7%	-	0.0%
Hennepin	Shorewood	15	1	16	93.8%	1,000	50.9%	6.3%	-	0.0%
Hennepin	Tonka Bay	5	-	5	100.0%	1,000	17.4%	0.0%	-	0.0%

County	City	Parcel Count			Parcels with Tax Increase			Parcels with Tax Decrease		
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Hennepin	Wayzata	5	-	5	100.0%	1,000	37.1%	0.0%	-	0.0%
Houston	Brownsville	7	8	15	46.7%	137	21.0%	53.3%	130	-5.3%
Houston	La Crescent	28	6	34	82.4%	223	14.2%	17.6%	142	-2.9%
Hubbard	Akeley	32	25	57	56.1%	438	26.1%	43.9%	62	-11.5%
Hubbard	Laporte	12	10	22	54.5%	209	43.7%	45.5%	116	-10.7%
Hubbard	Nevis	31	24	55	56.4%	254	37.9%	43.6%	40	-9.7%
Hubbard	Park Rapids	25	44	69	36.2%	128	17.8%	63.8%	95	-6.7%
Itasca	Bigfork	10	-	10	100.0%	57	41.6%	0.0%	-	0.0%
Itasca	Calumet	4	1	5	80.0%	-	0.0%	20.0%	-	0.0%
Itasca	Cohasset	232	73	305	76.1%	280	25.5%	23.9%	66	-4.9%
Itasca	Coleraine	2	6	8	25.0%	-	0.0%	75.0%	39	-6.6%
Itasca	Deer River	5	2	7	71.4%	69	58.9%	28.6%	-	0.0%
Itasca	Effie	14	9	23	60.9%	34	22.6%	39.1%	20	-10.3%
Itasca	Grand Rapids	1	6	7	14.3%	-	0.0%	85.7%	30	-5.0%
Itasca	Nashwauk	13	2	15	86.7%	99	74.9%	13.3%	-	0.0%
Itasca	Squaw Lake	12	10	22	54.5%	151	32.6%	45.5%	20	-5.2%
Itasca	Taconite	18	6	24	75.0%	74	22.2%	25.0%	6	-7.1%
Itasca	Warba	15	6	21	71.4%	173	51.2%	28.6%	20	-6.7%
Itasca	Zemple	5	-	5	100.0%	73	67.8%	0.0%	-	0.0%
Kandiyohi	Spicer	33	18	51	64.7%	554	14.5%	35.3%	82	-3.3%
Kittson	Lancaster	-	9	9	0.0%	-	0.0%	100.0%	2	-2.4%
Koochiching	Big Falls	3	32	35	8.6%	-	0.0%	91.4%	4	-2.9%
Koochiching	Mizpah	-	5	5	0.0%	-	0.0%	100.0%	3	-6.7%
Koochiching	Northome	-	7	7	0.0%	-	0.0%	100.0%	3	-5.4%
Lac qui Parle	Louisburg	4	7	11	36.4%	-	0.0%	63.6%	1	-2.9%
Lake	Beaver Bay	40	57	97	41.2%	772	48.3%	58.8%	271	-18.7%
Lake	Silver Bay	28	37	65	43.1%	266	68.0%	56.9%	64	-8.2%
Lake	Two Harbors	2	8	10	20.0%	-	0.0%	80.0%	567	-9.0%
Le Sueur	Elysian	33	20	53	62.3%	269	17.3%	37.7%	176	-5.8%
Le Sueur	Waterville	65	13	78	83.3%	357	34.1%	16.7%	157	-6.4%
Lincoln	Hendricks	1	5	6	16.7%	-	0.0%	83.3%	31	-3.6%
Martin	Fairmont	2	9	11	18.2%	-	0.0%	81.8%	14	-2.0%
Mille Lacs	Isle	97	37	134	72.4%	312	21.7%	27.6%	114	-8.6%
Mille Lacs	Wahkon	85	20	105	81.0%	444	31.4%	19.0%	35	-8.1%
Morrison	Little Falls	1	4	5	20.0%	-	0.0%	80.0%	-	0.0%
Morrison	Motley	10	-	10	100.0%	217	30.1%	0.0%	-	0.0%
Murray	Avoca	3	9	12	25.0%	-	0.0%	75.0%	8	-1.5%
Nobles	Kinbrae	-	17	17	0.0%	-	0.0%	100.0%	0	-0.6%
Olmsted	Oronoco	-	5	5	0.0%	-	0.0%	100.0%	7	-5.1%
Otter Tail	Battle Lake	62	21	83	74.7%	324	24.6%	25.3%	107	-5.0%

Seasonal Recreational Residential

Tax Change Due to Elimination of Limited Market Value  
Property Taxes Payable 2005

County	City	Parcel Count			Parcels with Tax Increase			Parcels with Tax Decrease		
		Tax Increase	Tax Decrease	Total	Percent of Parcels	Average Increase (\$)	Average Change	Percent of Parcels	Average Decrease (\$)	Average Change
Otter Tail	Clitherall	2	3	5	40.0%	-	0.0%	60.0%	-	0.0%
Otter Tail	Ottertail	257	42	299	86.0%	218	29.9%	14.0%	91	-6.6%
Otter Tail	Vergas	14	36	50	28.0%	186	29.2%	72.0%	29	-8.7%
Pine	Askov	8	-	8	100.0%	88	23.3%	0.0%	-	0.0%
Pine	Brook Park	7	3	10	70.0%	27	35.8%	30.0%	-	0.0%
Pine	Bruno	2	4	6	33.3%	-	0.0%	66.7%	-	0.0%
Pine	Denham	8	2	10	80.0%	68	36.5%	20.0%	-	0.0%
Pine	Kerrick	2	4	6	33.3%	-	0.0%	66.7%	-	0.0%
Pine	Pine City	15	3	18	83.3%	212	26.4%	16.7%	-	0.0%
Pine	Rock Creek	103	12	115	89.6%	197	48.2%	10.4%	72	-10.9%
Pine	Rutledge	43	13	56	76.8%	188	36.5%	23.2%	20	-4.4%
Pine	Sandstone	7	-	7	100.0%	362	49.4%	0.0%	-	0.0%
Pine	Sturgeon Lake	29	23	52	55.8%	41	29.8%	44.2%	151	-12.2%
Pine	Willow River	4	1	5	80.0%	-	0.0%	20.0%	-	0.0%
Pope	Glenwood	14	7	21	66.7%	420	31.8%	33.3%	96	-7.0%
Pope	Long Beach	46	9	55	83.6%	208	40.0%	16.4%	116	-8.1%
Pope	Starbuck	30	6	36	83.3%	457	32.6%	16.7%	59	-5.2%
Pope	Villard	8	-	8	100.0%	267	40.3%	0.0%	-	0.0%
Ramsey	Shoreview	7	-	7	100.0%	1,000	56.6%	0.0%	-	0.0%
Ramsey	St. Paul	2	3	5	40.0%	-	0.0%	60.0%	-	0.0%
Roseau	Warroad	-	6	6	0.0%	-	0.0%	100.0%	5	-0.5%
Scott	Prior Lake	101	5	106	95.3%	470	31.4%	4.7%	49	-3.5%
Sherburne	Big Lake	47	1	48	97.9%	381	21.5%	2.1%	-	0.0%
Sherburne	Elk River	10	20	30	33.3%	145	39.0%	66.7%	3	-3.4%
Sherburne	Zimmerman	11	12	23	47.8%	103	26.6%	52.2%	47	-3.2%
St. Louis	Aurora City	-	6	6	0.0%	-	0.0%	100.0%	8	-4.1%
St. Louis	Babbitt	3	14	17	17.6%	-	0.0%	82.4%	37	-6.7%
St. Louis	Biwabik	3	26	29	10.3%	-	0.0%	89.7%	118	-4.9%
St. Louis	Brookston	5	1	6	83.3%	129	55.8%	16.7%	-	0.0%
St. Louis	Duluth	16	10	26	61.5%	344	11.0%	38.5%	64	-4.3%
St. Louis	Ely	28	13	41	68.3%	175	28.5%	31.7%	53	-6.1%
St. Louis	Gilbert	6	4	10	60.0%	32	5.4%	40.0%	-	0.0%
St. Louis	Hibbing	39	45	84	46.4%	71	21.8%	53.6%	23	-5.1%
St. Louis	Hoyt Lakes	7	41	48	14.6%	151	25.2%	85.4%	37	-4.8%
St. Louis	Mountain Iron	23	32	55	41.8%	345	160.6%	58.2%	13	-5.5%
St. Louis	Tower	34	22	56	60.7%	368	32.4%	39.3%	17	-8.5%
Stearns	Avon	2	5	7	28.6%	-	0.0%	71.4%	55	-4.1%
Stearns	Richmond	4	1	5	80.0%	-	0.0%	20.0%	-	0.0%
Stearns	Rockville	74	41	115	64.3%	152	9.5%	35.7%	108	-5.6%
Stearns	Sauk Centre	3	4	7	42.9%	-	0.0%	57.1%	-	0.0%

County	City	Parcel Count			Parcels with Tax Increase			Parcels with Tax Decrease		
		Tax Increase	Tax Decrease	Total	Percent of Parcels	Average Increase (\$)	Average Change	Percent of Parcels	Average Decrease (\$)	Average Change
Stearns	St. Augusta	10	1	11	90.9%	121	44.5%	9.1%	-	0.0%
Wabasha	Lake City	23	50	73	31.5%	538	27.7%	68.5%	97	-3.9%
Wabasha	Minneiska	7	2	9	77.8%	41	11.2%	22.2%	-	0.0%
Wabasha	Wabasha	7	29	36	19.4%	298	24.0%	80.6%	86	-4.5%
Wadena	Menahga	12	23	35	34.3%	169	17.9%	65.7%	100	-5.6%
Wadena	Nimrod	17	7	24	70.8%	136	50.6%	29.2%	9	-8.1%
Washington	Afton	8	3	11	72.7%	767	25.8%	27.3%	-	0.0%
Washington	Bayport	-	6	6	0.0%	-	0.0%	100.0%	217	-5.8%
Washington	Birchwood Village	7	-	7	100.0%	1,000	36.4%	0.0%	-	0.0%
Washington	Dellwood	13	1	14	92.9%	1,000	41.9%	7.1%	-	0.0%
Washington	Forest Lake	89	23	112	79.5%	779	40.5%	20.5%	40	-4.6%
Washington	Lake Elmo	5	1	6	83.3%	131	13.1%	16.7%	-	0.0%
Washington	Lake St. Croix Beach	13	1	14	92.9%	221	28.6%	7.1%	-	0.0%
Washington	Lakeland	7	-	7	100.0%	1,000	58.5%	0.0%	-	0.0%
Washington	Mahtomedi	5	4	9	55.6%	363	26.0%	44.4%	-	0.0%
Washington	Marine on St. Croix	17	4	21	81.0%	321	21.4%	19.0%	-	0.0%
Washington	Oak Park Heights	4	1	5	80.0%	-	0.0%	20.0%	-	0.0%
Washington	Oakdale	3	2	5	60.0%	-	0.0%	40.0%	-	0.0%
Washington	St. Marys Point	10	-	10	100.0%	1,000	55.4%	0.0%	-	0.0%
Washington	Stillwater	3	2	5	60.0%	-	0.0%	40.0%	-	0.0%
Winona	Dakota	4	2	6	66.7%	-	0.0%	33.3%	-	0.0%
Wright	Annandale	9	5	14	64.3%	133	6.6%	35.7%	102	-4.0%
Wright	Buffalo	118	111	229	51.5%	76	15.9%	48.5%	27	-4.9%
Wright	Clearwater	2	13	15	13.3%	-	0.0%	86.7%	16	-4.8%
Wright	Howard Lake	16	1	17	94.1%	81	20.3%	5.9%	-	0.0%
Wright	St. Michael	1	5	6	16.7%	-	0.0%	83.3%	147	-7.9%
Wright	Waverly	67	5	72	93.1%	208	18.3%	6.9%	174	-7.3%

HANDOUT #2

**Total Market Value Limitation and Reduction Percentage by County  
All Properties Subject to Limitation  
Taxes Payable 2005**

	Farm		Farm		Seasonal		Residential		Residential		Total Limitations *	Percent Reduction
	Homestead Limitation	Percent Reduction	Non- Homestead Limitation	Percent Reduction	Recreational Limitation	Percent Reduction	Homestead Limitation	Percent Reduction	Non- Homestead Limitation	Percent Reduction		
STATEWIDE	5,805,106,277	13.58%	2,171,126,079	15.92%	4,264,781,975	24.04%	17,078,660,468	6.43%	3,353,640,630	14.21%	33,067,516,329	9.07%
AITKIN	44,741,600	20.41%	13,806,900	27.53%	254,086,800	26.67%	129,925,500	17.96%	5,542,200	14.31%	484,471,600	23.20%
ANOKA	20,636,300	9.65%	22,979,600	26.73%	7,961,600	22.32%	606,739,400	3.27%	95,734,500	8.55%	754,064,400	3.77%
BECKER	77,004,541	16.29%	24,395,084	21.87%	184,688,875	25.74%	109,760,921	9.61%	18,725,317	14.78%	431,993,538	16.46%
BELTRAMI	18,735,611	9.23%	5,011,189	17.70%	21,224,200	11.79%	42,806,763	4.36%	14,057,437	10.56%	109,335,100	7.01%
BENTON	60,755,900	13.34%	18,920,500	28.44%	4,146,500	23.14%	32,252,932	2.86%	13,567,868	11.00%	131,049,900	7.30%
BIG STONE	14,293,200	6.19%	6,545,200	7.73%	7,104,300	23.35%	2,924,000	3.81%	929,900	6.77%	31,796,600	7.29%
BLUE EARTH	71,736,516	7.94%	28,233,755	8.23%	4,143,600	32.47%	155,142,376	7.78%	49,892,100	19.57%	309,148,347	8.81%
BROWN	2,481,518	0.41%	1,141,882	0.52%	0	0.00%	5,297,714	0.76%	1,774,986	4.11%	10,696,100	0.68%
CARLTON	32,082,100	18.31%	6,033,300	31.72%	25,065,300	25.15%	69,914,400	6.14%	11,707,000	12.67%	159,335,600	10.09%
CARVER	165,749,950	25.15%	105,813,150	47.87%	4,098,000	25.21%	178,370,410	3.03%	48,654,590	10.90%	502,686,100	6.96%
CASS	63,249,900	27.86%	18,164,900	35.37%	584,437,100	26.03%	240,241,000	14.89%	20,248,900	16.40%	946,139,900	21.76%
CHIPPEWA	35,218,600	7.81%	19,454,700	9.52%	133,800	26.57%	2,805,100	1.18%	1,277,300	4.48%	58,889,500	6.39%
CHISAGO	346,643,265	40.88%	85,567,535	56.25%	22,944,400	24.33%	224,937,877	8.05%	32,752,923	14.69%	713,019,100	17.34%
CLAY	14,132,293	2.97%	16,404,207	8.41%	453,900	10.92%	11,187,100	0.79%	2,656,000	3.19%	45,057,100	2.07%
CLEARWATER	8,886,657	5.21%	3,621,643	13.37%	3,859,900	12.23%	1,784,450	1.62%	627,350	4.65%	21,372,300	5.86%
COOK	695,800	12.31%	137,400	37.89%	126,482,500	19.37%	30,212,900	8.65%	3,015,400	12.72%	164,829,700	15.75%
COTTONWOOD	1,946,005	0.37%	645,795	0.26%	19,300	4.55%	3,084,450	1.62%	1,347,350	4.89%	7,042,900	0.71%
CROW WING	40,244,000	15.94%	7,343,400	26.39%	738,794,100	24.78%	374,628,100	11.46%	78,458,100	19.63%	1,275,369,000	18.02%
DAKOTA	121,096,600	18.56%	87,691,100	31.43%	1,132,300	19.07%	520,445,700	2.05%	84,334,000	5.45%	814,699,700	2.93%
DODGE	13,583,317	2.42%	6,095,983	3.50%	0	0.00%	2,707,700	0.42%	855,100	2.11%	23,242,100	1.64%
DOUGLAS	54,815,000	12.04%	25,883,800	25.81%	168,276,400	24.15%	113,416,500	6.97%	19,392,600	12.05%	382,056,400	12.56%
FARIBAULT	1,509,200	0.23%	321,000	0.10%	556,400	17.88%	8,144,750	2.93%	1,810,250	5.78%	12,341,600	0.95%
FILLMORE	115,205,697	13.60%	31,691,903	13.92%	9,411,200	32.84%	40,807,125	7.73%	10,232,375	13.30%	207,868,400	12.16%
FREEBORN	8,716,925	1.22%	4,621,375	1.89%	17,600	4.49%	9,175,200	1.09%	1,528,500	2.65%	24,059,600	1.29%
GOODHUE	63,435,589	5.94%	17,889,211	8.65%	3,197,300	13.12%	76,728,845	3.97%	11,785,055	6.67%	173,342,000	5.08%
GRANT	5,608,600	1.85%	3,099,700	2.78%	7,356,400	21.84%	6,059,700	4.84%	1,155,200	8.01%	23,279,600	3.96%
HENNEPIN	35,581,400	11.55%	70,838,900	29.84%	26,401,600	24.70%	6,324,930,100	7.99%	1,232,299,600	16.14%	7,690,051,600	8.79%
HOUSTON	89,401,812	18.97%	16,198,888	24.36%	5,898,900	22.27%	4,301,550	0.73%	1,180,450	2.43%	117,050,600	9.74%
HUBBARD	42,336,901	22.85%	14,696,499	28.50%	218,755,400	24.96%	104,949,000	11.31%	14,769,300	15.90%	421,211,200	18.91%
ISANTI	336,938,490	40.50%	72,202,310	49.43%	8,285,500	16.62%	81,422,950	5.41%	11,680,950	8.03%	512,044,200	19.09%
ITASCA	21,951,100	17.51%	3,999,000	29.64%	203,289,900	25.03%	145,175,900	7.96%	18,473,700	13.45%	469,591,300	14.99%
JACKSON	2,620,002	0.43%	1,940,998	0.65%	974,000	15.45%	1,380,100	0.83%	315,200	1.52%	7,230,300	0.65%
KANABEC	98,634,576	27.74%	21,500,624	40.09%	30,907,500	26.93%	48,022,910	9.77%	11,073,790	15.51%	213,710,900	19.46%

**Total Market Value Limitation and Reduction Percentage by County  
All Properties Subject to Limitation  
Taxes Payable 2005**

	Farm		Farm		Seasonal		Residential		Residential		Total Limitations *	Percent Reduction
	Homestead Limitation	Percent Reduction	Non- Homestead Limitation	Percent Reduction	Recreational Limitation	Percent Reduction	Homestead Limitation	Percent Reduction	Non- Homestead Limitation	Percent Reduction		
KANDIYOHI	38,338,600	6.14%	15,640,500	6.88%	41,902,300	15.62%	33,359,400	2.42%	7,107,700	5.74%	136,608,800	5.20%
KITTSOON	18,552,698	10.00%	19,683,302	13.04%	375,600	5.48%	63,100	0.14%	22,100	0.30%	38,729,400	9.79%
KOOCHICHING	2,892,000	4.39%	1,518,400	12.53%	23,525,600	25.75%	13,841,500	4.29%	1,472,900	5.33%	53,204,500	8.98%
LAC QUI PARLE	43,865,400	9.96%	18,947,100	11.18%	67,900	14.27%	3,074,300	3.19%	864,600	6.26%	66,819,300	9.27%
LAKE	901,100	28.69%	39,500	11.13%	109,721,500	27.07%	61,623,500	12.14%	15,333,700	18.99%	201,185,300	19.44%
LAKE OF THE WOODS	5,506,165	11.63%	4,002,435	29.37%	7,015,100	9.35%	2,447,850	2.32%	265,250	3.80%	22,171,400	8.46%
LESUEUR	90,472,810	13.32%	22,902,590	16.10%	22,606,900	20.55%	70,361,650	5.92%	26,956,950	22.38%	233,300,900	10.41%
LINCOLN	31,306,900	11.61%	16,249,000	15.29%	578,100	5.71%	365,200	0.46%	31,800	0.33%	48,531,000	10.23%
LYON	4,368,989	0.81%	4,635,811	2.30%	21,700	6.71%	2,413,850	0.39%	1,369,050	2.47%	12,809,400	0.91%
MCLEOD	44,738,850	7.24%	9,494,650	7.51%	55,000	3.27%	18,936,900	1.50%	4,089,400	5.13%	77,314,800	3.70%
MAHNOMEN	741,800	0.72%	106,100	0.35%	4,075,800	15.55%	3,121,270	4.80%	578,830	7.22%	8,993,600	3.79%
MARSHALL	345,106	0.12%	263,994	0.16%	209,400	3.02%	557,400	0.57%	126,800	1.38%	1,686,000	0.30%
MARTIN	1,364,100	0.20%	347,500	0.10%	762,100	27.49%	20,792,050	4.41%	3,781,250	7.47%	27,047,000	1.73%
MEEKER	24,820,200	4.75%	7,332,000	4.63%	18,525,600	14.62%	42,440,100	5.45%	11,518,600	12.08%	104,636,500	6.22%
MILLE LACS	34,251,900	14.09%	7,296,700	22.92%	59,254,600	22.78%	82,195,100	8.99%	20,355,400	15.34%	204,534,300	12.89%
MORRISON	125,355,865	16.13%	33,117,535	34.28%	92,914,600	28.79%	58,058,808	6.20%	9,305,392	11.49%	320,777,900	14.43%
MOWER	4,706,200	0.60%	557,500	0.21%	0	0.00%	24,515,000	2.38%	2,267,100	4.21%	32,045,800	1.50%
MURRAY	308,716	0.07%	130,984	0.06%	5,362,400	10.87%	3,340,200	2.17%	231,000	2.00%	9,373,300	1.02%
NICOLLET	18,697,187	3.10%	10,540,013	7.07%	5,900	0.23%	9,928,491	0.87%	7,110,609	8.75%	46,282,200	2.34%
NOBLES	896,800	0.16%	147,200	0.05%	2,800	0.44%	2,512,300	0.72%	1,154,200	2.93%	4,713,300	0.38%
NORMAN	1,068,700	0.46%	14,100	0.01%	0	0.00%	3,831,700	4.35%	472,500	4.35%	5,387,000	1.16%
OLMSTED	206,509,608	19.93%	127,710,392	43.99%	94,400	3.26%	82,942,850	1.35%	50,526,750	8.17%	467,784,000	5.77%
OTTER TAIL	121,571,463	11.99%	65,829,137	23.34%	347,270,900	23.15%	127,586,150	6.56%	15,358,550	8.65%	695,467,200	13.96%
PENNINGTON	1,164,358	0.98%	788,942	1.95%	32,000	7.14%	871,850	0.37%	369,150	2.06%	3,228,000	0.78%
PINE	184,426,008	31.79%	42,700,092	41.82%	155,315,100	29.46%	97,204,961	10.93%	19,657,839	15.85%	506,702,400	22.60%
PIPESTONE	1,728,600	0.58%	933,400	0.62%	13,000	10.10%	740,300	0.54%	155,300	1.01%	3,570,600	0.59%
POLK	13,251,113	2.58%	4,169,587	1.23%	15,195,500	16.50%	19,021,000	3.33%	5,185,000	9.96%	56,822,200	3.62%
POPE	57,076,900	15.44%	25,993,800	21.35%	47,428,000	28.42%	32,775,000	9.90%	10,224,000	21.02%	173,607,800	16.72%
RAMSEY	4,805,800	58.35%	14,683,600	47.54%	3,396,600	22.77%	3,973,492,980	14.22%	641,453,420	24.16%	4,637,832,400	15.13%
RED LAKE	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
REDWOOD	4,401,500	0.63%	884,600	0.27%	5,700	8.06%	4,674,200	1.69%	1,504,300	5.75%	11,470,300	0.86%
RENVILLE	3,663,100	0.42%	1,194,000	0.35%	89,800	4.05%	6,091,900	2.26%	1,776,900	6.47%	12,815,700	0.85%
RICE	199,781,081	22.20%	59,060,619	25.33%	9,260,000	16.69%	128,981,058	4.76%	36,876,342	15.64%	433,959,100	10.49%
ROCK	3,567,200	0.93%	3,644,400	1.55%	0	0.00%	727,300	0.40%	925,900	5.44%	8,864,800	1.09%
ROSEAU	98,618	0.04%	61,182	0.11%	163,600	1.04%	487,384	0.18%	239,016	1.06%	1,066,900	0.18%
ST. LOUIS	29,094,300	17.56%	3,086,000	28.21%	327,935,500	24.22%	728,619,900	9.75%	129,777,800	15.82%	1,301,534,500	12.87%
SCOTT	148,729,364	22.26%	58,468,436	35.42%	5,140,700	22.59%	277,490,469	3.49%	65,797,131	9.97%	555,626,100	5.86%

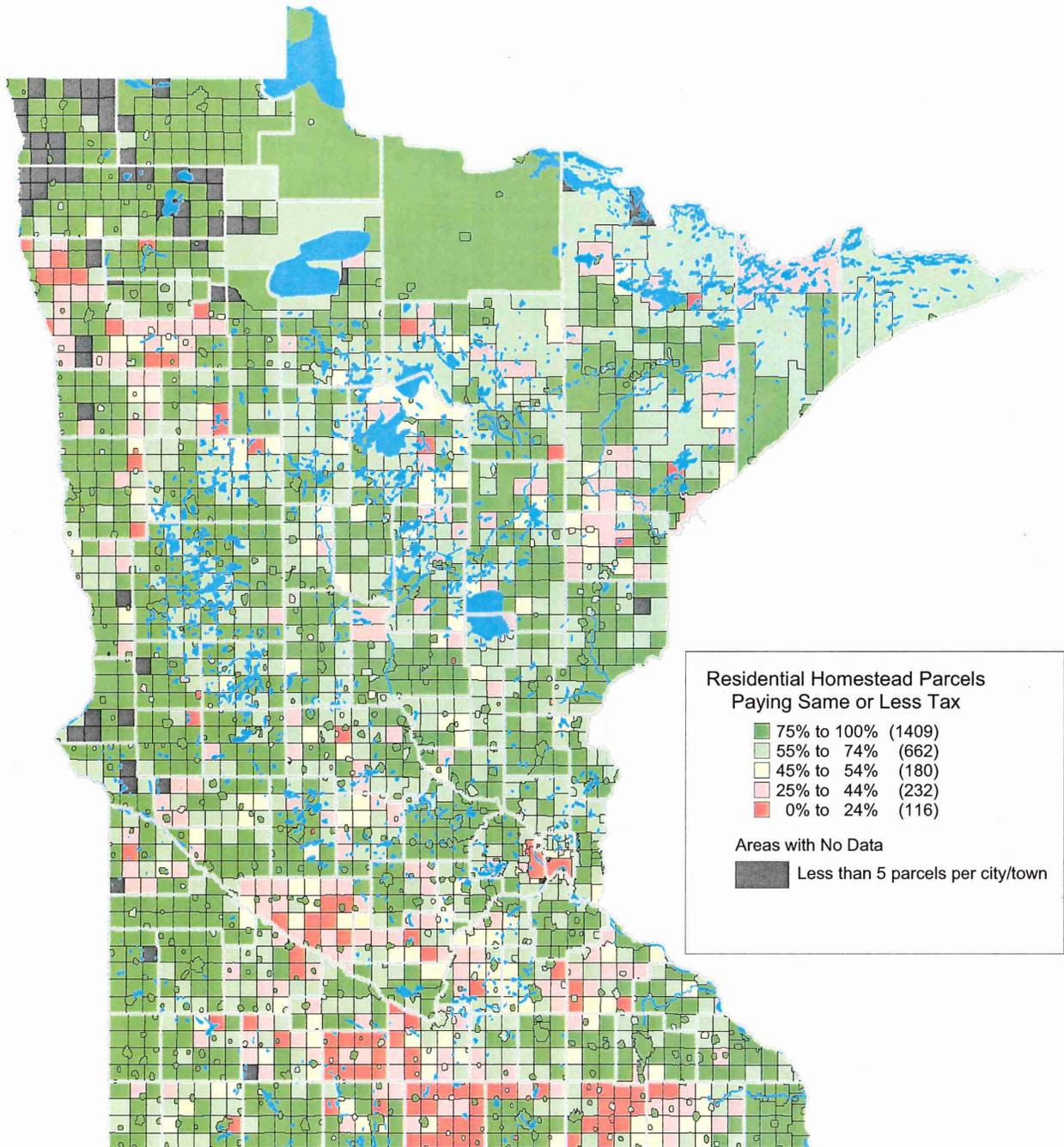
**Total Market Value Limitation and Reduction Percentage by County  
All Properties Subject to Limitation  
Taxes Payable 2005**

	Farm		Farm		Seasonal		Residential		Residential		Total Limitations *	Percent Reduction
	Homestead Limitation	Percent Reduction	Non- Homestead Limitation	Percent Reduction	Recreational Limitation	Percent Reduction	Homestead Limitation	Percent Reduction	Non- Homestead Limitation	Percent Reduction		
SHERBURNE	44,436,920	7.54%	23,735,040	29.12%	18,104,400	20.59%	112,541,037	2.87%	103,789,347	25.33%	302,606,744	5.95%
SIBLEY	34,031,227	4.73%	9,150,373	4.62%	587,100	30.00%	23,499,850	5.77%	6,092,050	15.82%	73,360,600	5.37%
STEARNS	388,059,750	26.03%	91,764,550	37.50%	73,009,700	20.72%	209,578,328	4.00%	41,220,872	11.00%	803,633,200	10.43%
STEELE	2,146,000	0.43%	2,130,800	1.57%	339,400	5.09%	7,841,100	0.60%	8,817,200	10.07%	21,274,500	1.04%
STEVENS	32,274,100	9.42%	17,649,900	12.00%	721,600	30.47%	2,068,700	1.15%	364,000	1.82%	53,078,300	7.67%
SWIFT	24,739,500	5.75%	10,158,100	5.17%	269,200	30.57%	3,878,400	2.33%	1,750,600	7.39%	40,795,800	4.99%
TODD	105,591,700	18.59%	20,733,300	28.90%	52,160,200	21.68%	36,039,100	7.00%	6,166,400	11.04%	223,486,300	15.29%
TRAVERSE	22,011,700	7.80%	19,136,100	9.55%	2,390,200	22.83%	349,400	0.82%	21,600	0.32%	43,909,000	8.09%
WABASHA	27,704,735	4.90%	7,044,865	8.38%	1,238,200	3.24%	22,330,250	2.94%	21,247,550	17.68%	79,585,800	5.08%
WADENA	38,101,700	18.56%	8,027,900	27.04%	16,290,200	28.57%	12,512,300	4.35%	1,714,200	5.33%	79,205,800	12.54%
WASECA	2,091,200	0.39%	441,200	0.30%	1,070,300	14.51%	11,145,400	1.95%	3,602,800	7.28%	18,350,900	1.40%
WASHINGTON	458,177,005	52.33%	278,268,295	61.93%	39,631,500	30.78%	800,840,189	4.72%	188,714,711	12.81%	1,766,227,700	8.88%
WATONWAN	2,385,300	0.59%	513,700	0.34%	444,600	16.56%	13,407,050	6.13%	2,250,150	11.36%	19,000,800	2.38%
WILKIN	1,316,700	0.45%	103,300	0.05%	0	0.00%	1,624,100	1.38%	205,600	1.76%	3,252,800	0.50%
WINONA	154,934,023	23.12%	34,118,577	29.00%	4,177,900	22.74%	30,722,204	1.81%	9,606,996	5.97%	234,007,300	8.77%
WRIGHT	953,944,153	51.33%	297,769,247	62.81%	81,918,700	20.38%	136,453,166	2.46%	41,519,534	8.10%	1,511,604,800	17.19%
YELLOW MEDICINE	9,122,500	1.85%	5,314,300	2.55%	500	0.48%	4,659,500	2.74%	459,200	2.35%	19,556,000	2.20%

\* Total Includes Timberland

# Property Taxes Payable 2005 Homesteads with Tax Decrease if LMV is Eliminated By City/Town

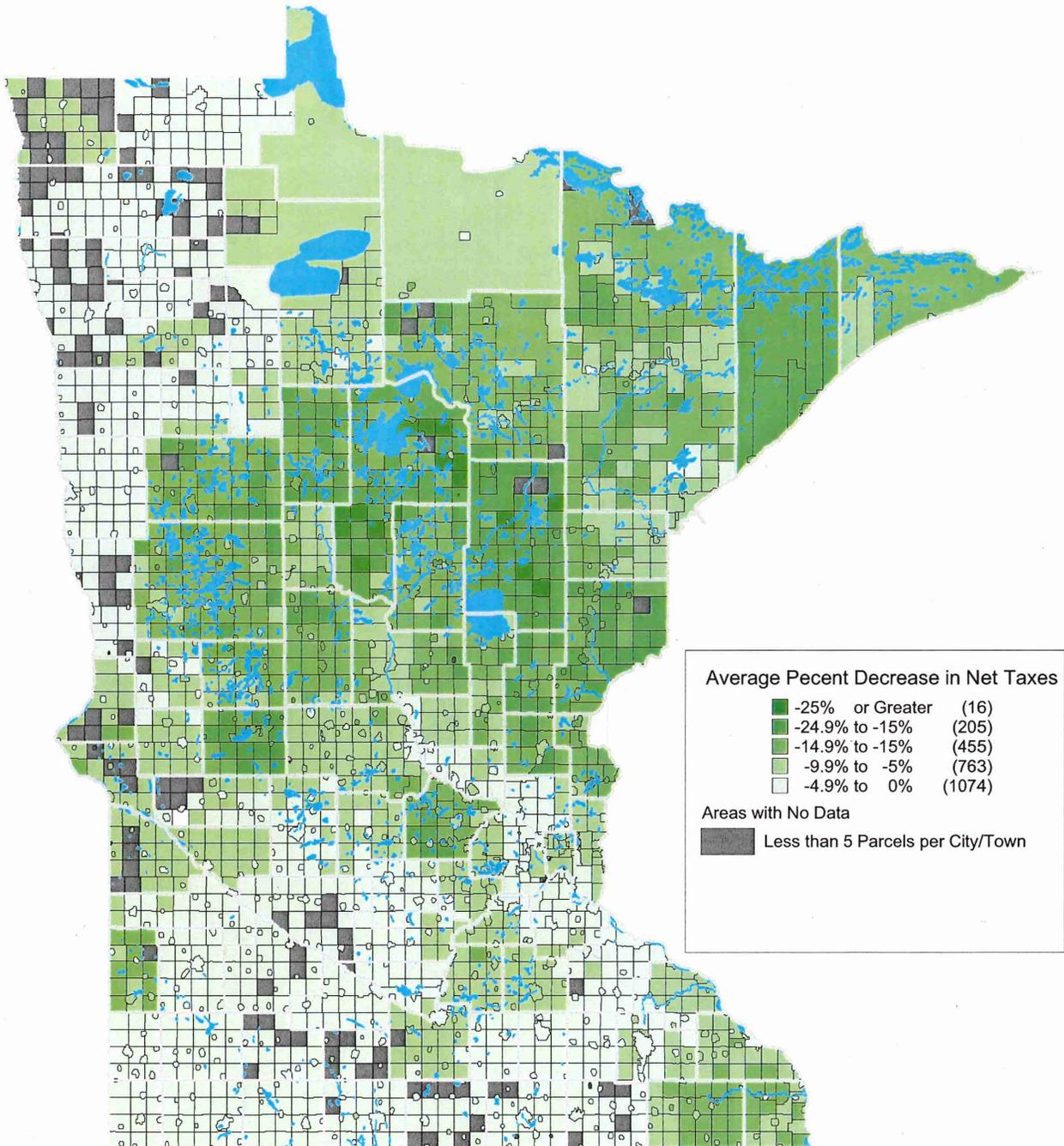
\*Includes Parcels with No Tax Change



Source: Minnesota Revenue  
Date Prepared: March 14, 2005

# Property Taxes Payable 2005 Average Percent Tax Change for Homesteads that Pay the Same or Less if LMV is Eliminated By City/Town

\*Includes Parcels with No Tax Change

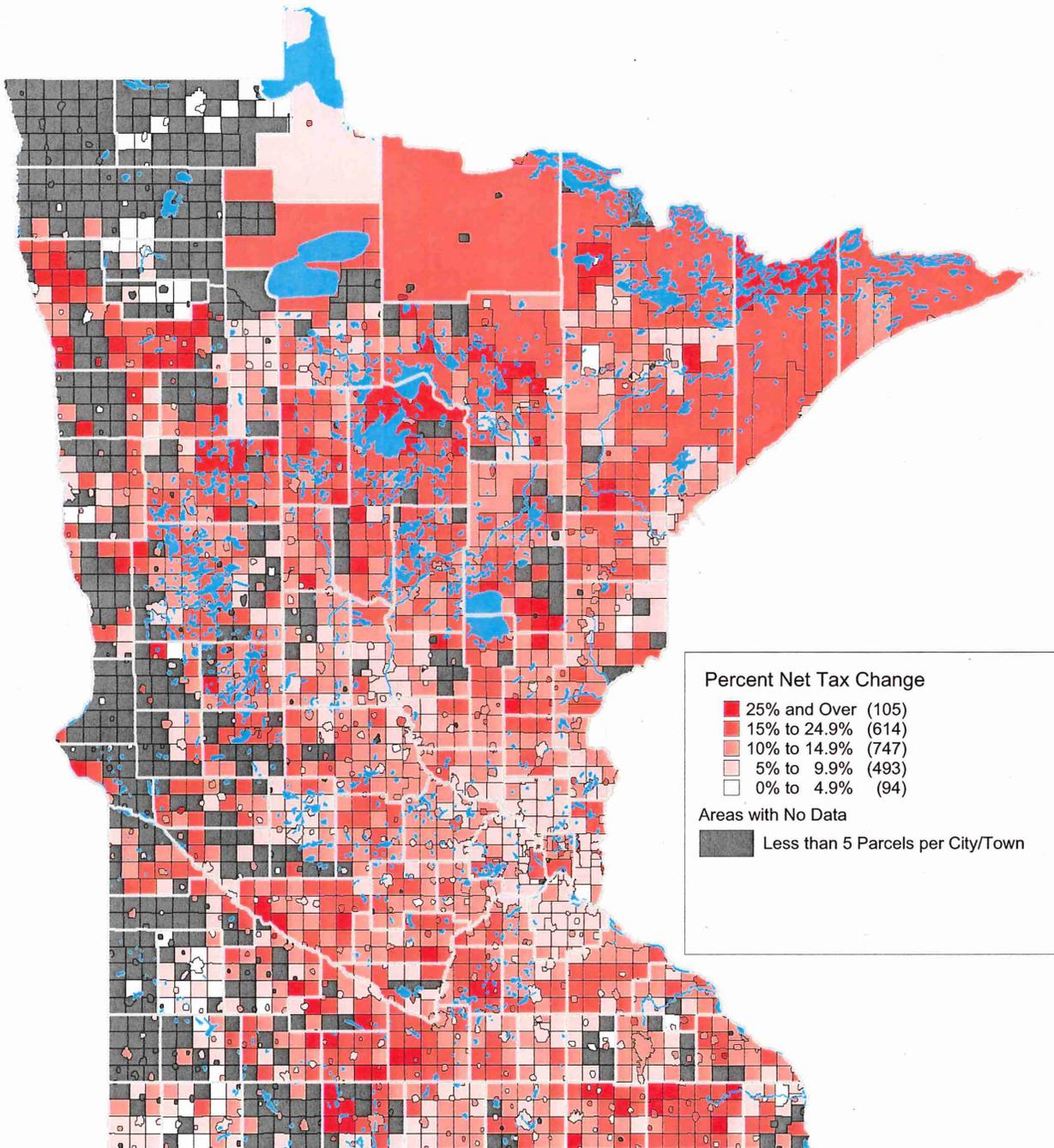


Source: Minnesota Revenue  
Date Prepared: March 15, 2005

MINNESOTA • REVENUE

# Property Taxes Payable 2005 Average Percent Tax Change for Homesteads that Pay More if LMV is Eliminated By City/Town

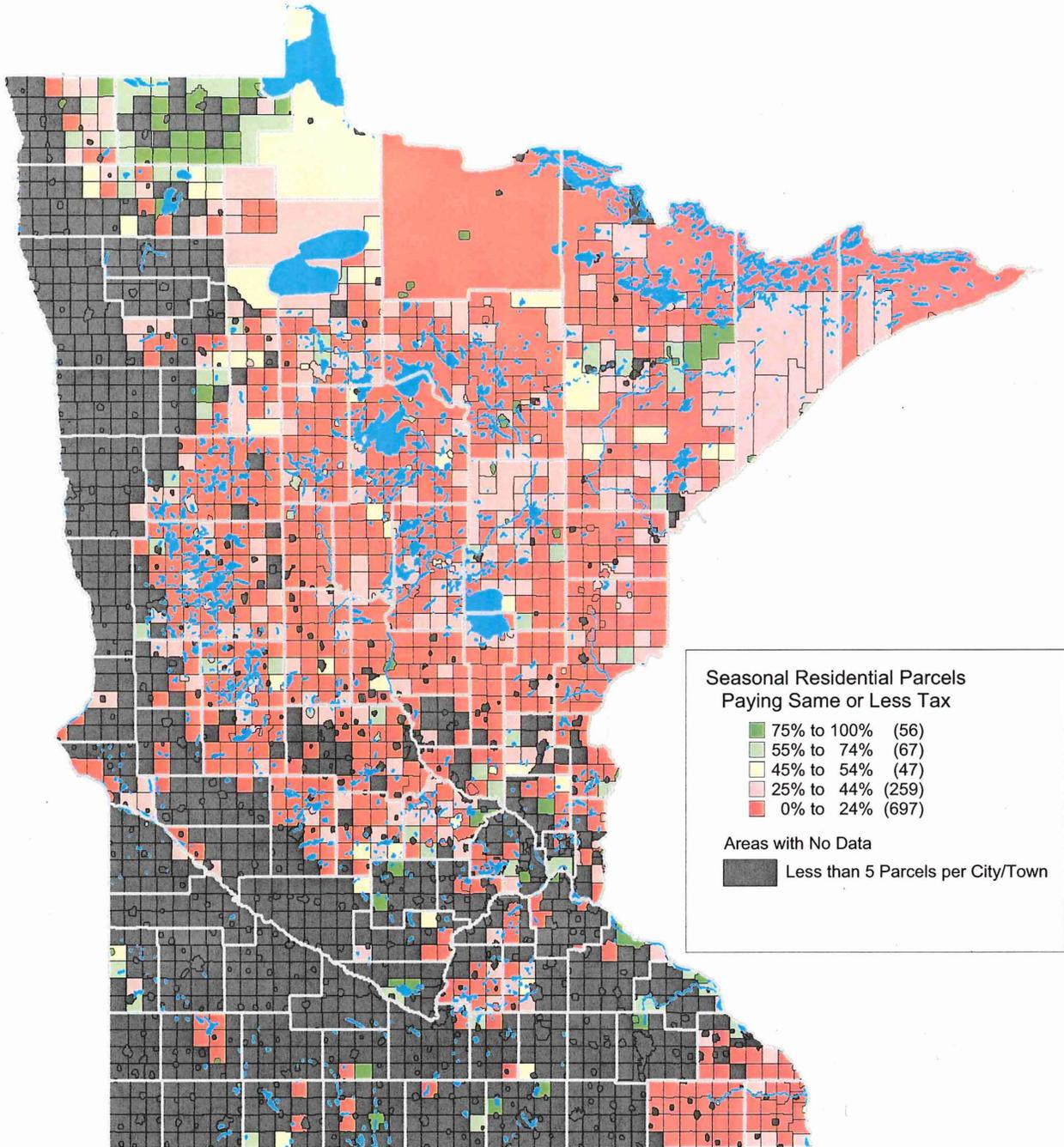
\*Includes Parcels with No Tax Change



Source: Minnesota Revenue  
Date Prepared: March 15, 2005

MINNESOTA • REVENUE

**Property Taxes Payable 2005  
Cabins with Tax Decrease if LMV is Eliminated  
By City/Town  
\*Includes Parcels with No Tax Change**

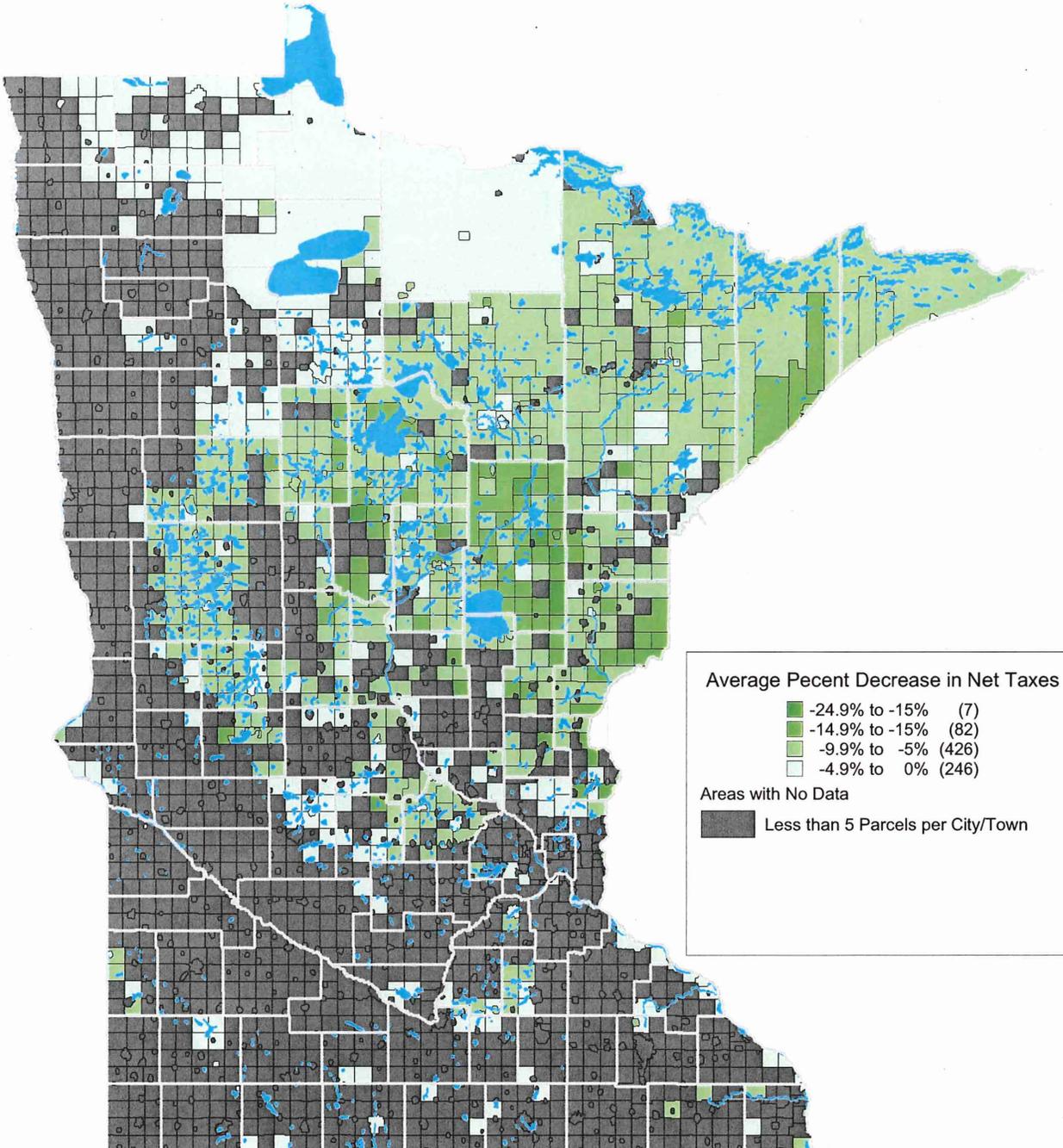


Source: Minnesota Revenue  
Date Prepared: March 15, 2005

MINNESOTA • REVENUE

**Property Taxes Payable 2005  
Average Percent Tax Change for  
Cabins that Pay the Same or Less if LMV is Eliminated  
By City/Town**

**\*Includes Parcels with No Tax Change**

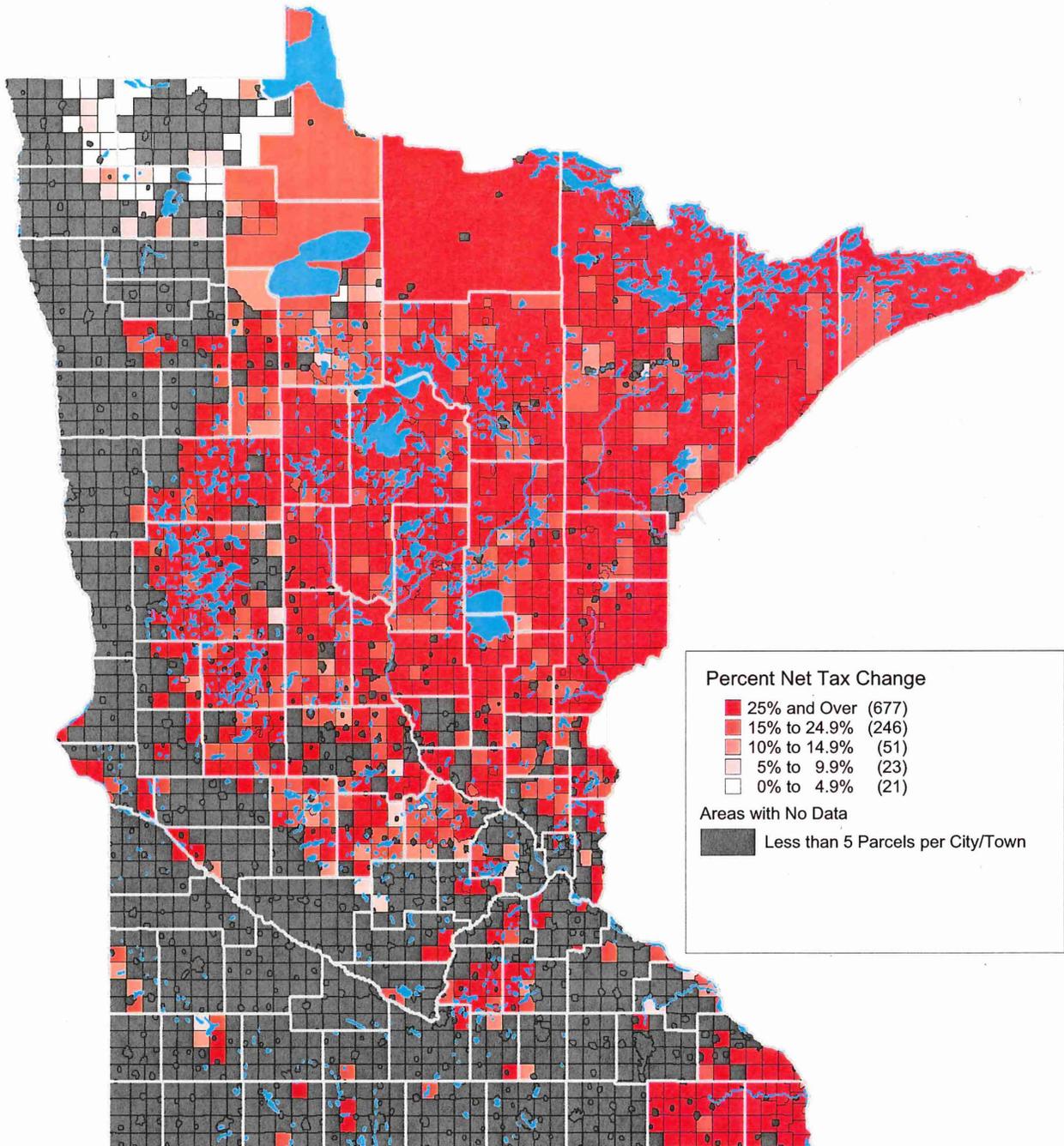


Source: Minnesota Revenue  
Date Prepared: March 15, 2005

MINNESOTA • REVENUE

**Property Taxes Payable 2005  
Average Percent Tax Change for  
Cabins that Pay More if LMV is Eliminated  
By City/Town**

**\*Includes Parcels with No Tax Change**



Source: Minnesota Revenue  
Date Prepared: March 15, 2005

MINNESOTA • REVENUE

County	Township	Parcel Count			Parcels with Tax Increase			Parcels with Tax Decrease		
		Tax Increase	Tax Decrease	Total	Percent of Parcels	Average Increase (\$)	Average Change	Percent of Parcels	Average Decrease (\$)	Average Change
<b>State Total</b>		<b>444,418</b>	<b>949,803</b>	<b>1,394,221</b>	<b>31.9%</b>	<b>227</b>	<b>12.9%</b>	<b>68.1%</b>	<b>100</b>	<b>-5.0%</b>
Aitkin	Aitkin	44	225	269	16.4%	124	14.0%	83.6%	151	-17.8%
Aitkin	Ball Bluff	27	70	97	27.8%	65	14.4%	72.2%	125	-18.0%
Aitkin	Balsam	1	7	8	12.5%	-	0.0%	87.5%	186	-29.1%
Aitkin	Beaver	2	21	23	8.7%	-	0.0%	91.3%	86	-21.0%
Aitkin	Clark	12	15	27	44.4%	35	9.7%	55.6%	190	-23.3%
Aitkin	Cornish	4	3	7	57.1%	-	0.0%	42.9%	-	0.0%
Aitkin	Farm Island	134	313	447	30.0%	130	13.2%	70.0%	120	-12.3%
Aitkin	Fleming	32	102	134	23.9%	93	11.5%	76.1%	112	-18.3%
Aitkin	Glen	83	104	187	44.4%	104	15.6%	55.6%	112	-18.8%
Aitkin	Haugen	16	47	63	25.4%	155	16.4%	74.6%	112	-21.0%
Aitkin	Hazelton	154	183	337	45.7%	146	15.7%	54.3%	131	-16.8%
Aitkin	Hill Lake	36	101	137	26.3%	97	12.8%	73.7%	160	-19.0%
Aitkin	Idun	7	52	59	11.9%	64	16.0%	88.1%	130	-20.2%
Aitkin	Jevne	23	76	99	23.2%	121	12.3%	76.8%	177	-21.7%
Aitkin	Kimberly	21	26	47	44.7%	133	18.3%	55.3%	129	-20.8%
Aitkin	Lakeside	55	166	221	24.9%	203	14.0%	75.1%	177	-20.2%
Aitkin	Lee	1	8	9	11.1%	-	0.0%	88.9%	100	-30.0%
Aitkin	Libby	3	15	18	16.7%	-	0.0%	83.3%	105	-15.3%
Aitkin	Logan	8	40	48	16.7%	42	11.2%	83.3%	132	-25.1%
Aitkin	Macville	17	32	49	34.7%	58	11.8%	65.3%	80	-17.8%
Aitkin	Malmo	15	103	118	12.7%	144	18.4%	87.3%	132	-20.5%
Aitkin	McGregor	10	23	33	30.3%	27	11.6%	69.7%	109	-22.4%
Aitkin	Millward	4	7	11	36.4%	-	0.0%	63.6%	87	-19.6%
Aitkin	Morrison	14	29	43	32.6%	60	14.3%	67.4%	119	-23.6%
Aitkin	Nordland	93	265	358	26.0%	131	15.9%	74.0%	150	-18.5%
Aitkin	Pliny	8	14	22	36.4%	112	32.7%	63.6%	79	-17.9%
Aitkin	Rice River	5	23	28	17.9%	53	16.2%	82.1%	94	-24.0%
Aitkin	Salo	1	21	22	4.5%	-	0.0%	95.5%	53	-23.9%
Aitkin	Seavey	9	10	19	47.4%	114	25.7%	52.6%	87	-18.7%
Aitkin	Shamrock	286	357	643	44.5%	170	15.8%	55.5%	86	-11.1%
Aitkin	Spalding	4	23	27	14.8%	-	0.0%	85.2%	106	-18.9%
Aitkin	Spencer	9	139	148	6.1%	92	17.1%	93.9%	134	-21.7%
Aitkin	Turner	28	32	60	46.7%	209	19.5%	53.3%	122	-12.5%
Aitkin	Unorganized	25	84	109	22.9%	76	14.7%	77.1%	115	-20.6%
Aitkin	Verdon	6	3	9	66.7%	80	16.8%	33.3%	-	0.0%
Aitkin	Wagner	43	55	98	43.9%	198	29.0%	56.1%	123	-15.5%
Aitkin	Waukenabo	77	53	130	59.2%	150	22.7%	40.8%	97	-14.4%

## Residential Homestead

Tax Change Due to Elimination of Limited Market Value  
Property Taxes Payable 2005

County	Township	Parcel Count			Parcels with Tax Increase			Parcels with Tax Decrease		
		Tax Increase	Tax Decrease	Total	Percent of Parcels	Average Increase (\$)	Average Change	Percent of Parcels	Average Decrease (\$)	Average Change
Aitkin	Wealthwood	74	49	123	60.2%	249	26.4%	39.8%	107	-18.4%
Aitkin	White Pine	-	5	5	0.0%	-	0.0%	100.0%	63	-35.3%
Aitkin	Williams	5	26	31	16.1%	184	36.9%	83.9%	92	-21.3%
Aitkin	Workman	33	36	69	47.8%	137	18.4%	52.2%	138	-22.4%
Anoka	Burns	491	655	1,146	42.8%	169	10.1%	57.2%	86	-3.6%
Anoka	Columbus	344	950	1,294	26.6%	198	9.4%	73.4%	112	-5.0%
Anoka	Linwood	506	1,053	1,559	32.5%	220	11.9%	67.5%	126	-6.0%
Becker	Atlanta	4	11	15	26.7%	-	0.0%	73.3%	89	-10.2%
Becker	Audubon	26	95	121	21.5%	191	19.6%	78.5%	148	-15.1%
Becker	Burlington	72	352	424	17.0%	104	13.2%	83.0%	157	-13.1%
Becker	Callaway	5	44	49	10.2%	53	12.6%	89.8%	107	-15.9%
Becker	Carsonville	13	36	49	26.5%	117	22.8%	73.5%	128	-15.8%
Becker	Cormorant	177	200	377	46.9%	234	16.5%	53.1%	162	-10.7%
Becker	Cuba	15	32	47	31.9%	43	10.1%	68.1%	82	-12.5%
Becker	Detroit	144	636	780	18.5%	116	10.7%	81.5%	136	-11.6%
Becker	Eagle View	24	21	45	53.3%	177	16.4%	46.7%	128	-9.8%
Becker	Erie	122	374	496	24.6%	207	19.3%	75.4%	161	-13.8%
Becker	Evergreen	3	27	30	10.0%	-	0.0%	90.0%	135	-20.7%
Becker	Forest	42	7	49	85.7%	412	18.1%	14.3%	303	-12.7%
Becker	Green Valley	17	28	45	37.8%	90	11.2%	62.2%	144	-12.1%
Becker	Hamden	7	36	43	16.3%	54	14.1%	83.7%	88	-11.8%
Becker	Height of Land	71	109	180	39.4%	206	18.4%	60.6%	141	-13.9%
Becker	Holmesville	41	98	139	29.5%	237	18.8%	70.5%	164	-15.6%
Becker	Lake Eunice	203	260	463	43.8%	238	20.5%	56.2%	131	-12.4%
Becker	Lake Park	24	63	87	27.6%	100	20.0%	72.4%	123	-12.3%
Becker	Lake View	143	488	631	22.7%	162	14.0%	77.3%	154	-11.4%
Becker	Maple Grove	27	56	83	32.5%	283	26.8%	67.5%	131	-13.6%
Becker	Osage	87	165	252	34.5%	187	18.7%	65.5%	95	-10.9%
Becker	Pine Point	3	5	8	37.5%	-	0.0%	62.5%	69	-13.6%
Becker	Riceville	3	4	7	42.9%	-	0.0%	57.1%	-	0.0%
Becker	Richwood	20	128	148	13.5%	250	24.6%	86.5%	114	-13.4%
Becker	Round Lake	21	25	46	45.7%	244	26.4%	54.3%	106	-12.1%
Becker	Runeberg	12	36	48	25.0%	122	15.9%	75.0%	158	-18.2%
Becker	Savannah	17	19	36	47.2%	436	25.6%	52.8%	141	-13.5%
Becker	Shell Lake	39	55	94	41.5%	197	15.2%	58.5%	134	-14.3%
Becker	Silver Leaf	12	56	68	17.6%	156	31.9%	82.4%	141	-19.1%
Becker	Spring Creek	3	6	9	33.3%	-	0.0%	66.7%	85	-16.5%
Becker	Spruce Grove	8	31	39	20.5%	110	19.1%	79.5%	124	-18.8%
Becker	Sugar Bush	49	75	124	39.5%	161	25.9%	60.5%	121	-14.0%
Becker	Toad Lake	49	66	115	42.6%	175	19.7%	57.4%	166	-14.6%

County	Township	Parcel Count			Parcels with Tax Increase			Parcels with Tax Decrease		
		Tax Increase	Tax Decrease	Total	Percent of Parcels	Average Increase (\$)	Average Change	Percent of Parcels	Average Decrease (\$)	Average Change
Becker	Two Inlets	28	37	65	43.1%	271	15.1%	56.9%	135	-15.4%
Becker	Walworth	5	7	12	41.7%	53	9.2%	58.3%	61	-9.3%
Becker	White Earth	12	41	53	22.6%	23	9.3%	77.4%	81	-18.0%
Becker	Wolf Lake	5	27	32	15.6%	110	11.9%	84.4%	155	-19.2%
Beltrami	Alaska	19	29	48	39.6%	47	6.7%	60.4%	67	-4.8%
Beltrami	Bemidji	237	641	878	27.0%	106	10.6%	73.0%	72	-5.4%
Beltrami	Benville	2	5	7	28.6%	-	0.0%	71.4%	27	-6.1%
Beltrami	Birch	7	24	31	22.6%	186	13.2%	77.4%	50	-4.3%
Beltrami	Buzzle	35	27	62	56.5%	113	19.5%	43.5%	44	-5.8%
Beltrami	Cormant	3	17	20	15.0%	-	0.0%	85.0%	30	-6.4%
Beltrami	Durand	12	43	55	21.8%	71	7.7%	78.2%	79	-5.5%
Beltrami	Eckles	63	194	257	24.5%	63	8.0%	75.5%	64	-5.8%
Beltrami	Frohn	226	236	462	48.9%	138	11.7%	51.1%	81	-5.2%
Beltrami	Grant Valley	114	366	480	23.8%	86	9.3%	76.3%	77	-5.6%
Beltrami	Hagali	13	64	77	16.9%	76	9.1%	83.1%	69	-6.9%
Beltrami	Hines	45	139	184	24.5%	108	12.5%	75.5%	76	-6.9%
Beltrami	Hornet	9	23	32	28.1%	35	9.5%	71.9%	63	-8.6%
Beltrami	Jones	15	32	47	31.9%	123	19.8%	68.1%	60	-7.4%
Beltrami	Kelliher	2	8	10	20.0%	-	0.0%	80.0%	66	-8.0%
Beltrami	Lammers	27	54	81	33.3%	120	20.1%	66.7%	57	-5.8%
Beltrami	Langor	13	16	29	44.8%	83	12.1%	55.2%	64	-8.4%
Beltrami	Liberty	23	160	183	12.6%	134	13.8%	87.4%	70	-6.0%
Beltrami	Maple Ridge	3	18	21	14.3%	-	0.0%	85.7%	48	-5.7%
Beltrami	Minnie	3	5	8	37.5%	-	0.0%	62.5%	27	-9.3%
Beltrami	Moose Lake	25	44	69	36.2%	137	17.1%	63.8%	71	-8.4%
Beltrami	Nebish	13	42	55	23.6%	163	22.1%	76.4%	56	-5.8%
Beltrami	Northern	144	1,135	1,279	11.3%	114	10.6%	88.7%	87	-5.4%
Beltrami	O'Brien	-	6	6	0.0%	-	0.0%	100.0%	56	-7.9%
Beltrami	Port Hope	53	154	207	25.6%	144	12.7%	74.4%	78	-5.8%
Beltrami	Quiring	3	10	13	23.1%	-	0.0%	76.9%	49	-8.2%
Beltrami	Roosevelt	11	47	58	19.0%	56	10.5%	81.0%	58	-6.6%
Beltrami	Shooks	1	24	25	4.0%	-	0.0%	96.0%	49	-8.7%
Beltrami	Shotley	12	7	19	63.2%	161	21.4%	36.8%	45	-9.9%
Beltrami	Spruce Grove	-	5	5	0.0%	-	0.0%	100.0%	16	-5.8%
Beltrami	Steenerson	-	5	5	0.0%	-	0.0%	100.0%	45	-8.1%
Beltrami	Sugar Bush	24	36	60	40.0%	81	11.5%	60.0%	75	-6.0%
Beltrami	Summit	10	45	55	18.2%	77	20.8%	81.8%	72	-7.3%
Beltrami	Taylor	12	22	34	35.3%	83	5.7%	64.7%	74	-5.7%
Beltrami	Ten Lake	62	103	165	37.6%	253	13.9%	62.4%	89	-5.9%
Beltrami	Turtle Lake	40	382	422	9.5%	259	16.4%	90.5%	104	-5.4%

## Residential Homestead

Tax Change Due to Elimination of Limited Market Value  
Property Taxes Payable 2005

County	Township	Parcel Count			Parcels with Tax Increase			Parcels with Tax Decrease		
		Tax Increase	Tax Decrease	Total	Percent of Parcels	Average Increase (\$)	Average Change	Percent of Parcels	Average Decrease (\$)	Average Change
Beltrami	Turtle River	146	214	360	40.6%	146	10.2%	59.4%	91	-4.9%
Beltrami	Unorganized	20	53	73	27.4%	144	16.6%	72.6%	45	-6.1%
Beltrami	Waskish	10	36	46	21.7%	103	16.3%	78.3%	60	-7.9%
Beltrami	Woodrow	1	10	11	9.1%	-	0.0%	90.9%	55	-8.0%
Benton	Alberta	27	75	102	26.5%	183	15.2%	73.5%	123	-7.1%
Benton	Gilmanton	60	66	126	47.6%	189	14.5%	52.4%	137	-6.4%
Benton	Glendorado	56	54	110	50.9%	157	12.5%	49.1%	108	-6.2%
Benton	Graham	16	27	43	37.2%	116	8.9%	62.8%	101	-5.7%
Benton	Granite Ledge	44	64	108	40.7%	150	16.2%	59.3%	102	-6.4%
Benton	Langola	85	133	218	39.0%	164	9.8%	61.0%	92	-4.2%
Benton	Mayhew Lake	34	77	111	30.6%	141	10.0%	69.4%	100	-5.1%
Benton	Maywood	58	67	125	46.4%	150	13.1%	53.6%	101	-5.9%
Benton	Minden	94	335	429	21.9%	133	10.9%	78.1%	79	-5.0%
Benton	Sauk Rapids	41	166	207	19.8%	124	7.2%	80.2%	87	-4.9%
Benton	St. George	46	155	201	22.9%	158	13.3%	77.1%	141	-6.7%
Benton	Watab	293	552	845	34.7%	164	10.4%	65.3%	87	-4.7%
Big Stone	Akron	-	6	6	0.0%	-	0.0%	100.0%	42	-8.4%
Big Stone	Almond	1	4	5	20.0%	-	0.0%	80.0%	-	0.0%
Big Stone	Artichoke	2	5	7	28.6%	-	0.0%	71.4%	34	-8.1%
Big Stone	Big Stone Township	22	50	72	30.6%	166	16.0%	69.4%	75	-6.3%
Big Stone	Browns Valley Township	-	7	7	0.0%	-	0.0%	100.0%	42	-8.4%
Big Stone	Foster	8	16	24	33.3%	169	34.9%	66.7%	51	-10.0%
Big Stone	Graceville	1	12	13	7.7%	-	0.0%	92.3%	32	-8.1%
Big Stone	Moonshine Township	1	6	7	14.3%	-	0.0%	85.7%	23	-8.7%
Big Stone	Odessa	1	18	19	5.3%	-	0.0%	94.7%	53	-9.7%
Big Stone	Ortonville Township	2	16	18	11.1%	-	0.0%	88.9%	61	-8.8%
Big Stone	Prior	13	24	37	35.1%	196	21.1%	64.9%	76	-7.7%
Big Stone	Toqua	1	4	5	20.0%	-	0.0%	80.0%	-	0.0%
Blue Earth	Beauford	53	24	77	68.8%	177	22.0%	31.2%	81	-6.8%
Blue Earth	Butternut Valley	52	19	71	73.2%	150	21.3%	26.8%	87	-7.3%
Blue Earth	Cambria	56	12	68	82.4%	197	22.0%	17.6%	90	-6.5%
Blue Earth	Ceresco	22	8	30	73.3%	184	26.7%	26.7%	59	-7.0%
Blue Earth	Danville	14	26	40	35.0%	76	13.9%	65.0%	67	-6.5%
Blue Earth	Decoria	124	131	255	48.6%	196	14.8%	51.4%	111	-6.0%
Blue Earth	Garden City	94	102	196	48.0%	246	23.4%	52.0%	105	-7.6%
Blue Earth	Jamestown	101	101	202	50.0%	303	17.9%	50.0%	106	-6.5%
Blue Earth	Judson	109	36	145	75.2%	193	21.2%	24.8%	79	-6.4%
Blue Earth	Le Ray	105	73	178	59.0%	350	23.9%	41.0%	96	-6.7%
Blue Earth	Lime	227	100	327	69.4%	164	13.2%	30.6%	77	-4.9%
Blue Earth	Lincoln	33	4	37	89.2%	158	21.4%	10.8%	-	0.0%

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Blue Earth	Lyra	29	26	55	52.7%	232	22.3%	47.3%	79	-5.5%
Blue Earth	Mankato	186	418	604	30.8%	157	11.7%	69.2%	96	-5.6%
Blue Earth	Mapleton	29	17	46	63.0%	191	19.1%	37.0%	96	-6.2%
Blue Earth	McPherson	30	52	82	36.6%	94	12.4%	63.4%	92	-7.2%
Blue Earth	Medo	25	30	55	45.5%	107	13.6%	54.5%	47	-4.5%
Blue Earth	Pleasant Mound	16	7	23	69.6%	125	17.4%	30.4%	65	-5.9%
Blue Earth	Rapidan	84	185	269	31.2%	213	18.7%	68.8%	121	-8.0%
Blue Earth	Shelby	45	10	55	81.8%	173	20.1%	18.2%	57	-3.5%
Blue Earth	South Bend	139	231	370	37.6%	139	23.2%	62.4%	70	-6.6%
Blue Earth	Sterling	26	27	53	49.1%	121	15.1%	50.9%	93	-6.3%
Blue Earth	Vernon Center	24	7	31	77.4%	189	25.2%	22.6%	92	-7.0%
Brown	Albin	1	29	30	3.3%	-	0.0%	96.7%	5	-1.3%
Brown	Bashaw	11	11	22	50.0%	47	11.7%	50.0%	6	-1.5%
Brown	Burnstown	23	12	35	65.7%	157	28.7%	34.3%	8	-1.0%
Brown	Cottonwood	18	183	201	9.0%	81	11.2%	91.0%	10	-1.0%
Brown	Eden	7	11	18	38.9%	43	16.0%	61.1%	5	-1.6%
Brown	Home	18	59	77	23.4%	53	14.5%	76.6%	7	-0.8%
Brown	Lake Hanska	26	21	47	55.3%	162	32.8%	44.7%	21	-1.5%
Brown	Leavenworth	11	25	36	30.6%	68	18.0%	69.4%	5	-0.9%
Brown	Linden	9	44	53	17.0%	112	18.0%	83.0%	13	-1.6%
Brown	Milford	24	151	175	13.7%	78	8.9%	86.3%	13	-1.0%
Brown	Mulligan	2	10	12	16.7%	-	0.0%	83.3%	4	-1.5%
Brown	North Star	16	24	40	40.0%	34	7.8%	60.0%	6	-1.0%
Brown	Prairieville	4	23	27	14.8%	-	0.0%	85.2%	4	-0.9%
Brown	Sigel	17	23	40	42.5%	133	17.7%	57.5%	13	-1.1%
Brown	Stark	11	30	41	26.8%	63	7.9%	73.2%	6	-1.0%
Brown	Stately	1	14	15	6.7%	-	0.0%	93.3%	5	-1.4%
Carlton	Atkinson	82	25	107	76.6%	174	17.0%	23.4%	77	-5.5%
Carlton	Automba	16	11	27	59.3%	97	20.3%	40.7%	134	-11.9%
Carlton	Barnum	155	144	299	51.8%	193	15.9%	48.2%	128	-7.8%
Carlton	Beseman	15	18	33	45.5%	104	12.3%	54.5%	110	-10.7%
Carlton	Blackhoof	90	123	213	42.3%	134	14.9%	57.7%	110	-8.4%
Carlton	Eagle	87	97	184	47.3%	178	14.4%	52.7%	145	-10.4%
Carlton	Holyoke	18	42	60	30.0%	49	8.5%	70.0%	92	-9.0%
Carlton	Kalevala	28	27	55	50.9%	93	17.0%	49.1%	111	-10.2%
Carlton	Lakeview	27	34	61	44.3%	153	14.2%	55.7%	136	-10.3%
Carlton	Mahtowa	42	130	172	24.4%	121	14.8%	75.6%	140	-10.5%
Carlton	Moose Lake	81	249	330	24.5%	137	16.9%	75.5%	84	-8.1%
Carlton	Perch Lake	131	164	295	44.4%	146	13.0%	55.6%	89	-5.8%
Carlton	Silver Brook	41	124	165	24.8%	68	9.0%	75.2%	88	-6.5%

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Carlton	Silver	22	34	56	39.3%	73	14.1%	60.7%	87	-10.2%
Carlton	Skelton	28	56	84	33.3%	79	11.5%	66.7%	127	-11.0%
Carlton	Split Rock	11	7	18	61.1%	62	18.9%	38.9%	79	-11.2%
Carlton	Thomson	476	1,121	1,597	29.8%	131	8.9%	70.2%	109	-5.5%
Carlton	Twin Lakes	157	504	661	23.8%	108	9.2%	76.2%	108	-6.5%
Carlton	Unorganized	169	101	270	62.6%	133	17.3%	37.4%	89	-8.6%
Carlton	Wrenshall	12	97	109	11.0%	52	12.3%	89.0%	99	-9.0%
Carver	Benton	51	85	136	37.5%	200	14.0%	62.5%	106	-5.8%
Carver	Camden	72	107	179	40.2%	315	16.3%	59.8%	132	-5.9%
Carver	Chaska	5	40	45	11.1%	413	21.1%	88.9%	152	-5.6%
Carver	Dahlgren	79	238	317	24.9%	227	10.8%	75.1%	167	-5.6%
Carver	Hancock	22	34	56	39.3%	167	11.3%	60.7%	94	-4.9%
Carver	Hollywood	51	132	183	27.9%	227	13.7%	72.1%	132	-6.7%
Carver	Laketown	149	365	514	29.0%	334	10.9%	71.0%	174	-6.2%
Carver	San Francisco	81	134	215	37.7%	237	10.8%	62.3%	141	-5.0%
Carver	Waconia	134	160	294	45.6%	320	13.3%	54.4%	169	-6.3%
Carver	Watertown	69	210	279	24.7%	277	13.2%	75.3%	162	-7.3%
Carver	Young America	73	75	148	49.3%	229	13.9%	50.7%	89	-4.8%
Cass	Ansel	1	12	13	7.7%	-	0.0%	92.3%	97	-34.7%
Cass	Barclay	43	153	196	21.9%	69	14.1%	78.1%	78	-20.6%
Cass	Becker	57	56	113	50.4%	119	14.9%	49.6%	56	-10.9%
Cass	Beulah	6	26	32	18.8%	116	22.0%	81.3%	65	-19.5%
Cass	Birch Lake	105	140	245	42.9%	179	18.6%	57.1%	129	-17.6%
Cass	Blind Lake	4	20	24	16.7%	-	0.0%	83.3%	59	-24.2%
Cass	Boy Lake	25	31	56	44.6%	241	27.5%	55.4%	115	-13.0%
Cass	Boy River	2	17	19	10.5%	-	0.0%	89.5%	61	-36.2%
Cass	Bull Moose	14	14	28	50.0%	66	31.8%	50.0%	46	-44.6%
Cass	Bungo	6	19	25	24.0%	81	19.5%	76.0%	67	-17.0%
Cass	Byron	3	12	15	20.0%	-	0.0%	80.0%	46	-13.9%
Cass	Crooked Lake	109	149	258	42.2%	253	21.2%	57.8%	161	-16.3%
Cass	Deerfield	5	38	43	11.6%	72	22.2%	88.4%	69	-18.0%
Cass	Fairview	93	146	239	38.9%	260	10.6%	61.1%	198	-9.5%
Cass	Gould	14	16	30	46.7%	315	28.4%	53.3%	108	-26.1%
Cass	Hiram	71	98	169	42.0%	220	19.7%	58.0%	128	-12.0%
Cass	Home Brook	13	27	40	32.5%	50	12.3%	67.5%	123	-21.1%
Cass	Inguadona	52	36	88	59.1%	135	17.5%	40.9%	74	-12.4%
Cass	Kego	76	119	195	39.0%	235	21.7%	61.0%	89	-13.5%
Cass	Leech Lake	41	93	134	30.6%	213	19.6%	69.4%	156	-19.0%
Cass	Lima	6	17	23	26.1%	61	20.2%	73.9%	75	-32.7%
Cass	Loon Lake	29	94	123	23.6%	139	18.4%	76.4%	138	-19.3%

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Cass	Maple	11	55	66	16.7%	81	17.1%	83.3%	160	-18.6%
Cass	May	60	89	149	40.3%	95	15.3%	59.7%	65	-15.1%
Cass	McKinley	4	17	21	19.0%	-	0.0%	81.0%	49	-42.8%
Cass	Meadow Brook	5	34	39	12.8%	121	31.7%	87.2%	38	-26.9%
Cass	Moose Lake	5	14	19	26.3%	77	16.7%	73.7%	92	-20.8%
Cass	Otter Tail Peninsula	20	12	32	62.5%	477	31.1%	37.5%	123	-10.2%
Cass	Pike Bay	16	229	245	6.5%	62	10.0%	93.5%	95	-16.1%
Cass	Pine Lake	24	68	92	26.1%	394	22.3%	73.9%	145	-17.5%
Cass	Pine River	37	317	354	10.5%	53	9.6%	89.5%	113	-15.5%
Cass	Ponto Lake	75	155	230	32.6%	140	19.0%	67.4%	104	-19.5%
Cass	Poplar	3	14	17	17.6%	-	0.0%	82.4%	47	-15.6%
Cass	Powers	82	256	338	24.3%	116	21.2%	75.7%	114	-19.2%
Cass	Remer	11	55	66	16.7%	55	19.7%	83.3%	78	-25.2%
Cass	Rogers	25	4	29	86.2%	201	24.1%	13.8%	-	0.0%
Cass	Salem	2	21	23	8.7%	-	0.0%	91.3%	61	-33.9%
Cass	Shingobee	113	415	528	21.4%	226	16.1%	78.6%	172	-15.5%
Cass	Slater	16	47	63	25.4%	94	16.5%	74.6%	90	-16.9%
Cass	Smoky Hollow	13	11	24	54.2%	97	23.2%	45.8%	51	-28.3%
Cass	Sylvan	101	662	763	13.2%	168	15.9%	86.8%	170	-16.7%
Cass	Thunder Lake	69	69	138	50.0%	216	20.1%	50.0%	130	-13.5%
Cass	Torrey	18	33	51	35.3%	108	15.8%	64.7%	51	-18.1%
Cass	Trelipe	37	36	73	50.7%	159	24.1%	49.3%	104	-17.4%
Cass	Turtle Lake	66	138	204	32.4%	235	17.6%	67.6%	113	-14.7%
Cass	Unorganized	58	60	118	49.2%	354	37.8%	50.8%	58	-20.4%
Cass	Wabedo	81	106	187	43.3%	252	20.6%	56.7%	176	-17.6%
Cass	Walden	20	83	103	19.4%	77	23.4%	80.6%	82	-25.1%
Cass	Wilkinson	27	48	75	36.0%	275	21.4%	64.0%	113	-17.9%
Cass	Wilson	31	140	171	18.1%	82	19.5%	81.9%	87	-17.5%
Cass	Woodrow	144	190	334	43.1%	118	13.0%	56.9%	123	-11.8%
Chippewa	Big Bend	17	16	33	51.5%	72	21.6%	48.5%	25	-7.9%
Chippewa	Crate	7	22	29	24.1%	39	9.6%	75.9%	50	-5.8%
Chippewa	Grace	3	8	11	27.3%	-	0.0%	72.7%	37	-6.1%
Chippewa	Granite Falls	11	27	38	28.9%	38	6.0%	71.1%	36	-5.4%
Chippewa	Havelock	-	12	12	0.0%	-	0.0%	100.0%	35	-6.0%
Chippewa	Kragero	3	12	15	20.0%	-	0.0%	80.0%	41	-6.2%
Chippewa	Leenthrop	4	42	46	8.7%	-	0.0%	91.3%	32	-6.5%
Chippewa	Lone Tree	-	29	29	0.0%	-	0.0%	100.0%	45	-6.3%
Chippewa	Louriston	2	14	16	12.5%	-	0.0%	87.5%	42	-6.1%
Chippewa	Mandt	4	22	26	15.4%	-	0.0%	84.6%	37	-7.1%
Chippewa	Rheiderland	4	33	37	10.8%	-	0.0%	89.2%	44	-7.5%

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Chippewa	Rosewood	8	58	66	12.1%	45	10.2%	87.9%	47	-5.6%
Chippewa	Sparta	11	223	234	4.7%	48	7.3%	95.3%	48	-5.4%
Chippewa	Stoneham	3	30	33	9.1%	-	0.0%	90.9%	47	-6.3%
Chippewa	Tunberg	16	12	28	57.1%	100	21.4%	42.9%	54	-6.5%
Chippewa	Woods	7	16	23	30.4%	64	9.5%	69.6%	43	-5.6%
Chisago	Amador	49	97	146	33.6%	177	14.8%	66.4%	271	-12.1%
Chisago	Chisago Lake	231	1,038	1,269	18.2%	184	9.5%	81.8%	313	-12.0%
Chisago	Fish Lake	132	359	491	26.9%	110	8.8%	73.1%	220	-10.8%
Chisago	Franconia	51	304	355	14.4%	176	8.6%	85.6%	394	-13.9%
Chisago	Lent	131	777	908	14.4%	172	8.3%	85.6%	295	-11.5%
Chisago	Nessel	262	264	526	49.8%	181	11.3%	50.2%	177	-7.9%
Chisago	Rushseba	42	110	152	27.6%	150	10.4%	72.4%	162	-9.2%
Chisago	Shafer	62	115	177	35.0%	185	12.0%	65.0%	261	-10.9%
Chisago	Sunrise	105	273	378	27.8%	195	11.5%	72.2%	305	-11.9%
Chisago	Wyoming	719	895	1,614	44.5%	260	11.8%	55.5%	254	-9.4%
Clay	Alliance	4	51	55	7.3%	-	0.0%	92.7%	14	-1.8%
Clay	Barnesville	1	32	33	3.0%	-	0.0%	97.0%	17	-1.8%
Clay	Cromwell	40	30	70	57.1%	184	15.5%	42.9%	39	-2.2%
Clay	Eglon	38	46	84	45.2%	124	12.8%	54.8%	38	-2.5%
Clay	Elkton	25	55	80	31.3%	67	11.8%	68.8%	18	-1.9%
Clay	Elmwood	12	90	102	11.8%	20	2.1%	88.2%	18	-1.6%
Clay	Felton	1	9	10	10.0%	-	0.0%	90.0%	13	-1.8%
Clay	Flowing	3	14	17	17.6%	-	0.0%	82.4%	15	-1.8%
Clay	Georgetown	3	25	28	10.7%	-	0.0%	89.3%	19	-1.4%
Clay	Glyndon	4	72	76	5.3%	-	0.0%	94.7%	20	-1.9%
Clay	Goose Prairie	29	5	34	85.3%	162	19.8%	14.7%	41	-2.7%
Clay	Hagen	4	13	17	23.5%	-	0.0%	76.5%	31	-3.2%
Clay	Hawley	27	85	112	24.1%	114	11.9%	75.9%	37	-2.2%
Clay	Highland Grove	23	34	57	40.4%	128	15.1%	59.6%	34	-2.7%
Clay	Holy Cross	9	14	23	39.1%	139	20.1%	60.9%	19	-1.9%
Clay	Humboldt	4	41	45	8.9%	-	0.0%	91.1%	19	-1.8%
Clay	Keene	2	19	21	9.5%	-	0.0%	90.5%	33	-2.9%
Clay	Kragnes	6	57	63	9.5%	34	6.0%	90.5%	20	-1.5%
Clay	Kurtz	6	67	73	8.2%	32	3.3%	91.8%	25	-1.5%
Clay	Moland	6	58	64	9.4%	154	18.6%	90.6%	21	-1.6%
Clay	Moorhead	-	114	114	0.0%	-	0.0%	100.0%	41	-2.8%
Clay	Morken	2	30	32	6.3%	-	0.0%	93.8%	17	-1.6%
Clay	Oakport	38	535	573	6.6%	86	7.8%	93.4%	27	-1.9%
Clay	Parke	34	56	90	37.8%	137	14.3%	62.2%	39	-2.6%
Clay	Riverton	15	102	117	12.8%	63	9.5%	87.2%	19	-1.8%

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Clay	Skree	3	14	17	17.6%	-	0.0%	82.4%	22	-1.9%
Clay	Spring Prairie	6	52	58	10.3%	52	9.0%	89.7%	18	-2.0%
Clay	Tansem	31	5	36	86.1%	119	14.3%	13.9%	40	-3.1%
Clay	Ulen	13	11	24	54.2%	114	17.2%	45.8%	28	-2.6%
Clay	Viding	-	17	17	0.0%	-	0.0%	100.0%	14	-1.5%
Clearwater	Bear Creek	2	15	17	11.8%	-	0.0%	88.2%	37	-5.7%
Clearwater	Clearwater Unorganized	3	12	15	20.0%	-	0.0%	80.0%	48	-4.2%
Clearwater	Clover	7	9	16	43.8%	29	13.1%	56.3%	40	-4.5%
Clearwater	Copley	13	206	219	5.9%	25	6.3%	94.1%	37	-4.4%
Clearwater	Dudley	15	46	61	24.6%	29	8.8%	75.4%	27	-4.4%
Clearwater	Eddy	5	27	32	15.6%	13	5.3%	84.4%	40	-4.2%
Clearwater	Falk	12	25	37	32.4%	22	5.6%	67.6%	38	-5.2%
Clearwater	Greenwood	2	6	8	25.0%	-	0.0%	75.0%	19	-3.8%
Clearwater	Holst	7	43	50	14.0%	31	8.4%	86.0%	38	-4.0%
Clearwater	Itasca	9	24	33	27.3%	71	12.9%	72.7%	42	-5.1%
Clearwater	La Prairie	8	27	35	22.9%	28	8.3%	77.1%	27	-4.6%
Clearwater	Leon	12	42	54	22.2%	18	6.8%	77.8%	20	-3.4%
Clearwater	Minerva	10	34	44	22.7%	40	10.3%	77.3%	37	-5.8%
Clearwater	Moose Creek	12	27	39	30.8%	59	8.3%	69.2%	49	-5.0%
Clearwater	Nora	6	58	64	9.4%	39	12.2%	90.6%	42	-4.9%
Clearwater	Pine Lake	8	53	61	13.1%	39	7.7%	86.9%	24	-3.4%
Clearwater	Popple	20	77	97	20.6%	64	10.6%	79.4%	39	-4.5%
Clearwater	Rice	7	13	20	35.0%	44	12.7%	65.0%	51	-6.2%
Clearwater	Shevlin	22	57	79	27.8%	22	5.5%	72.2%	29	-4.6%
Clearwater	Sinclair	6	23	29	20.7%	26	9.0%	79.3%	39	-4.7%
Clearwater	Winsor	1	7	8	12.5%	-	0.0%	87.5%	21	-3.2%
Cook	Lutsen	53	111	164	32.3%	99	12.3%	67.7%	130	-11.3%
Cook	Schroeder	28	50	78	35.9%	130	15.3%	64.1%	93	-9.6%
Cook	Tofte	38	53	91	41.8%	137	14.8%	58.2%	97	-9.8%
Cook	Unorganized	292	678	970	30.1%	109	15.9%	69.9%	132	-12.1%
Cottonwood	Amboy	15	2	17	88.2%	48	10.8%	11.8%	-	0.0%
Cottonwood	Amo	6	6	12	50.0%	31	9.1%	50.0%	6	-1.3%
Cottonwood	Ann	9	2	11	81.8%	35	18.2%	18.2%	-	0.0%
Cottonwood	Carson	26	32	58	44.8%	33	11.3%	55.2%	4	-1.5%
Cottonwood	Dale	1	15	16	6.3%	-	0.0%	93.8%	6	-1.0%
Cottonwood	Delton	5	3	8	62.5%	59	12.6%	37.5%	-	0.0%
Cottonwood	Germantown	3	7	10	30.0%	-	0.0%	70.0%	7	-1.3%
Cottonwood	Great Bend	9	50	59	15.3%	19	7.5%	84.7%	6	-0.8%
Cottonwood	Highwater	9	4	13	69.2%	38	13.3%	30.8%	-	0.0%
Cottonwood	Lakeside	13	38	51	25.5%	53	10.3%	74.5%	6	-0.9%

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Cottonwood	Midway	19	15	34	55.9%	43	11.8%	44.1%	9	-1.3%
Cottonwood	Mountain Lake	8	7	15	53.3%	62	20.5%	46.7%	8	-1.3%
Cottonwood	Rose Hill	9	6	15	60.0%	32	15.7%	40.0%	4	-1.3%
Cottonwood	Selma	10	11	21	47.6%	81	27.3%	52.4%	11	-2.0%
Cottonwood	Springfield	9	5	14	64.3%	55	20.1%	35.7%	4	-1.1%
Cottonwood	Storden	4	11	15	26.7%	-	0.0%	73.3%	7	-1.3%
Cottonwood	Westbrook	17	13	30	56.7%	33	16.8%	43.3%	6	-1.3%
Crow Wing	1st Unorganized	342	1,480	1,822	18.8%	289	22.3%	81.2%	133	-13.9%
Crow Wing	2nd Unorganized	11	15	26	42.3%	80	15.9%	57.7%	98	-15.4%
Crow Wing	Bay Lake	151	302	453	33.3%	210	16.6%	66.7%	162	-13.4%
Crow Wing	Center	134	202	336	39.9%	147	15.7%	60.1%	127	-11.9%
Crow Wing	Crow Wing	55	396	451	12.2%	57	10.9%	87.8%	132	-12.9%
Crow Wing	Daggett Brook	26	59	85	30.6%	53	10.5%	69.4%	129	-12.3%
Crow Wing	Deerwood	101	385	486	20.8%	140	11.5%	79.2%	169	-13.1%
Crow Wing	Fairfield	58	72	130	44.6%	160	15.8%	55.4%	132	-12.9%
Crow Wing	Fort Ripley	99	161	260	38.1%	110	13.4%	61.9%	124	-13.0%
Crow Wing	Gail Lake	4	20	24	16.7%	-	0.0%	83.3%	68	-25.8%
Crow Wing	Garrison	110	206	316	34.8%	143	17.8%	65.2%	122	-13.3%
Crow Wing	Ideal	217	254	471	46.1%	288	16.4%	53.9%	187	-11.4%
Crow Wing	Irondale	100	296	396	25.3%	183	15.9%	74.7%	149	-12.1%
Crow Wing	Jenkins	43	120	163	26.4%	197	14.3%	73.6%	141	-13.2%
Crow Wing	Lake Edwards	265	477	742	35.7%	223	18.5%	64.3%	143	-11.2%
Crow Wing	Little Pine	2	27	29	6.9%	-	0.0%	93.1%	104	-15.2%
Crow Wing	Long Lake	196	140	336	58.3%	123	15.6%	41.7%	93	-9.6%
Crow Wing	Maple Grove	37	171	208	17.8%	133	13.1%	82.2%	127	-13.5%
Crow Wing	Mission	123	209	332	37.0%	223	14.4%	63.0%	163	-11.7%
Crow Wing	Nokay Lake	38	174	212	17.9%	70	11.0%	82.1%	126	-12.2%
Crow Wing	Oak Lawn	128	399	527	24.3%	104	14.1%	75.7%	109	-12.5%
Crow Wing	Pelican	113	80	193	58.5%	332	21.2%	41.5%	124	-9.7%
Crow Wing	Perry Lake	37	47	84	44.0%	135	24.6%	56.0%	105	-14.8%
Crow Wing	Platte Lake	6	56	62	9.7%	47	10.6%	90.3%	87	-15.2%
Crow Wing	Rabbit Lake	37	60	97	38.1%	92	12.3%	61.9%	167	-12.6%
Crow Wing	Roosevelt	98	109	207	47.3%	149	19.3%	52.7%	96	-12.4%
Crow Wing	Ross Lake	37	25	62	59.7%	106	19.5%	40.3%	122	-15.2%
Crow Wing	St. Mathias	29	64	93	31.2%	98	17.5%	68.8%	108	-11.6%
Crow Wing	Timothy	14	42	56	25.0%	318	18.4%	75.0%	152	-18.3%
Crow Wing	Wolford	78	51	129	60.5%	173	19.7%	39.5%	183	-10.4%
Dakota	Castle Rock	66	314	380	17.4%	144	9.4%	82.6%	87	-4.1%
Dakota	Douglas	44	130	174	25.3%	194	13.5%	74.7%	100	-4.8%
Dakota	Empire	191	386	577	33.1%	144	7.0%	66.9%	80	-3.5%

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Dakota	Eureka	87	285	372	23.4%	214	8.9%	76.6%	100	-3.8%
Dakota	Greenvale	18	141	159	11.3%	166	10.3%	88.7%	143	-5.5%
Dakota	Hampton	39	160	199	19.6%	115	7.5%	80.4%	99	-5.1%
Dakota	Marshan	55	256	311	17.7%	153	9.3%	82.3%	97	-4.3%
Dakota	Nininger	87	174	261	33.3%	83	5.6%	66.7%	77	-3.5%
Dakota	Randolph	51	143	194	26.3%	132	9.1%	73.7%	95	-4.5%
Dakota	Ravenna	194	540	734	26.4%	116	6.3%	73.6%	72	-3.5%
Dakota	Sciota	10	76	86	11.6%	115	13.1%	88.4%	89	-5.7%
Dakota	Vermillion	26	257	283	9.2%	122	7.8%	90.8%	72	-3.9%
Dakota	Waterford	20	117	137	14.6%	86	6.1%	85.4%	91	-5.3%
Dodge	Ashland	1	64	65	1.5%	-	0.0%	98.5%	21	-2.1%
Dodge	Canisteo	3	105	108	2.8%	-	0.0%	97.2%	22	-1.5%
Dodge	Claremont	14	75	89	15.7%	76	6.3%	84.3%	22	-1.9%
Dodge	Concord	53	55	108	49.1%	60	6.7%	50.9%	16	-2.2%
Dodge	Ellington	29	17	46	63.0%	65	8.8%	37.0%	20	-2.4%
Dodge	Hayfield	6	76	82	7.3%	77	8.3%	92.7%	24	-1.9%
Dodge	Mantorville	16	432	448	3.6%	73	3.4%	96.4%	27	-1.3%
Dodge	Milton	2	99	101	2.0%	-	0.0%	98.0%	35	-2.4%
Dodge	Ripley	15	13	28	53.6%	112	10.2%	46.4%	15	-2.2%
Dodge	Vernon	2	102	104	1.9%	-	0.0%	98.1%	22	-1.9%
Dodge	Wasioja	4	199	203	2.0%	-	0.0%	98.0%	21	-2.0%
Dodge	Westfield	29	39	68	42.6%	102	7.9%	57.4%	16	-1.9%
Douglas	Alexandria	254	1,257	1,511	16.8%	402	17.6%	83.2%	123	-10.6%
Douglas	Belle River	14	35	49	28.6%	41	9.7%	71.4%	99	-12.9%
Douglas	Brandon	54	136	190	28.4%	156	14.1%	71.6%	111	-9.6%
Douglas	Carlos	219	454	673	32.5%	524	19.5%	67.5%	132	-11.0%
Douglas	Evansville	3	33	36	8.3%	-	0.0%	91.7%	94	-10.5%
Douglas	Holmes City	56	150	206	27.2%	185	20.4%	72.8%	140	-10.5%
Douglas	Hudson	58	165	223	26.0%	171	11.7%	74.0%	127	-9.0%
Douglas	Ida	148	230	378	39.2%	278	14.3%	60.8%	143	-10.7%
Douglas	La Grand	220	1,220	1,440	15.3%	264	12.7%	84.7%	131	-9.1%
Douglas	Lake Mary	87	193	280	31.1%	186	14.3%	68.9%	139	-9.8%
Douglas	Leaf Valley	40	81	121	33.1%	266	14.5%	66.9%	125	-10.0%
Douglas	Lund	3	46	49	6.1%	-	0.0%	93.9%	84	-12.4%
Douglas	Millerville	15	56	71	21.1%	278	19.3%	78.9%	105	-10.1%
Douglas	Miltona	110	174	284	38.7%	212	15.3%	61.3%	131	-10.2%
Douglas	Moe	95	99	194	49.0%	205	14.3%	51.0%	118	-9.4%
Douglas	Orange	6	39	45	13.3%	152	14.5%	86.7%	95	-10.9%
Douglas	Osakis	11	113	124	8.9%	73	14.6%	91.1%	103	-11.5%
Douglas	Solem	11	33	44	25.0%	50	11.1%	75.0%	76	-9.9%

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Douglas	Spruce Hill	13	47	60	21.7%	72	12.1%	78.3%	94	-12.9%
Douglas	Urness	22	34	56	39.3%	144	25.1%	60.7%	83	-9.4%
Faribault	Barber	19	7	26	73.1%	44	11.5%	26.9%	8	-0.9%
Faribault	Blue Earth City	52	47	99	52.5%	38	6.0%	47.5%	12	-1.4%
Faribault	Brush Creek	25	7	32	78.1%	33	12.0%	21.9%	7	-1.6%
Faribault	Clark	29	6	35	82.9%	33	7.8%	17.1%	8	-1.1%
Faribault	Delavan	57	1	58	98.3%	129	19.3%	1.7%	-	0.0%
Faribault	Dunbar	32	8	40	80.0%	36	9.5%	20.0%	14	-2.5%
Faribault	Elmore	20	2	22	90.9%	42	9.4%	9.1%	-	0.0%
Faribault	Emerald	28	7	35	80.0%	45	13.1%	20.0%	7	-1.2%
Faribault	Foster	29	4	33	87.9%	38	12.4%	12.1%	-	0.0%
Faribault	Jo Daviess	31	19	50	62.0%	28	7.5%	38.0%	6	-1.5%
Faribault	Kiester	44	5	49	89.8%	33	10.5%	10.2%	8	-1.4%
Faribault	Lura	18	4	22	81.8%	39	9.7%	18.2%	-	0.0%
Faribault	Minnesota Lake	21	3	24	87.5%	41	8.4%	12.5%	-	0.0%
Faribault	Pilot Grove	20	4	24	83.3%	26	9.3%	16.7%	-	0.0%
Faribault	Prescott	19	5	24	79.2%	34	7.5%	20.8%	10	-1.4%
Faribault	Rome	19	5	24	79.2%	30	10.5%	20.8%	8	-1.4%
Faribault	Seely	24	3	27	88.9%	36	13.0%	11.1%	-	0.0%
Faribault	Verona	64	8	72	88.9%	98	23.1%	11.1%	7	-1.7%
Faribault	Walnut Lake	23	9	32	71.9%	36	10.5%	28.1%	7	-1.4%
Faribault	Winnebago City	25	4	29	86.2%	37	11.7%	13.8%	-	0.0%
Fillmore	Amherst	19	8	27	70.4%	137	25.1%	29.6%	93	-11.5%
Fillmore	Arendahl	16	25	41	39.0%	156	19.8%	61.0%	118	-10.4%
Fillmore	Beaver	14	13	27	51.9%	159	19.5%	48.1%	79	-7.7%
Fillmore	Bloomfield	25	30	55	45.5%	48	11.4%	54.5%	70	-9.1%
Fillmore	Bristol	18	38	56	32.1%	96	23.7%	67.9%	41	-11.7%
Fillmore	Canton	11	56	67	16.4%	74	18.7%	83.6%	66	-13.3%
Fillmore	Carimona	18	17	35	51.4%	106	20.1%	48.6%	83	-11.0%
Fillmore	Carrolton	24	21	45	53.3%	174	22.5%	46.7%	182	-12.4%
Fillmore	Chatfield	50	28	78	64.1%	158	19.1%	35.9%	157	-11.0%
Fillmore	Fillmore	45	27	72	62.5%	105	22.5%	37.5%	76	-10.0%
Fillmore	Forestville	35	23	58	60.3%	111	21.3%	39.7%	48	-9.7%
Fillmore	Fountain	22	14	36	61.1%	132	19.7%	38.9%	101	-10.4%
Fillmore	Harmony	22	21	43	51.2%	136	24.7%	48.8%	62	-10.8%
Fillmore	Holt	11	23	34	32.4%	106	20.1%	67.6%	139	-12.2%
Fillmore	Jordan	45	14	59	76.3%	192	25.3%	23.7%	138	-11.3%
Fillmore	Newburg	24	48	72	33.3%	77	13.4%	66.7%	59	-11.6%
Fillmore	Norway	29	15	44	65.9%	135	24.0%	34.1%	86	-11.9%
Fillmore	Pilot Mound	28	24	52	53.8%	113	15.2%	46.2%	86	-10.5%

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Fillmore	Preble	8	25	33	24.2%	45	7.0%	75.8%	74	-13.8%
Fillmore	Preston	13	12	25	52.0%	133	24.1%	48.0%	97	-11.3%
Fillmore	Spring Valley	89	42	131	67.9%	191	25.4%	32.1%	111	-9.3%
Fillmore	Sumner	49	16	65	75.4%	322	25.5%	24.6%	130	-8.7%
Fillmore	York	42	30	72	58.3%	52	16.1%	41.7%	46	-8.0%
Freeborn	Albert Lea	6	223	229	2.6%	99	10.8%	97.4%	14	-1.2%
Freeborn	Alden	6	49	55	10.9%	151	21.4%	89.1%	12	-1.4%
Freeborn	Bancroft	10	291	301	3.3%	98	8.1%	96.7%	14	-1.0%
Freeborn	Bath	64	22	86	74.4%	84	10.0%	25.6%	12	-1.4%
Freeborn	Carlston	1	55	56	1.8%	-	0.0%	98.2%	10	-1.5%
Freeborn	Freeborn	36	4	40	90.0%	83	11.7%	10.0%	-	0.0%
Freeborn	Freeman	20	82	102	19.6%	107	18.8%	80.4%	11	-1.4%
Freeborn	Geneva	79	23	102	77.5%	101	12.4%	22.5%	19	-1.6%
Freeborn	Hartland	34	4	38	89.5%	111	14.5%	10.5%	-	0.0%
Freeborn	Hayward	6	78	84	7.1%	59	10.6%	92.9%	12	-1.2%
Freeborn	London	30	29	59	50.8%	54	11.3%	49.2%	8	-1.8%
Freeborn	Manchester	15	68	83	18.1%	91	11.8%	81.9%	13	-1.3%
Freeborn	Mansfield	1	43	44	2.3%	-	0.0%	97.7%	7	-1.4%
Freeborn	Moscow	48	67	115	41.7%	73	8.3%	58.3%	10	-1.2%
Freeborn	Newry	70	26	96	72.9%	114	16.0%	27.1%	7	-1.5%
Freeborn	Nunda	2	44	46	4.3%	-	0.0%	95.7%	7	-1.4%
Freeborn	Oakland	11	62	73	15.1%	178	20.1%	84.9%	10	-1.2%
Freeborn	Pickere Lake	7	160	167	4.2%	120	15.8%	95.8%	18	-1.0%
Freeborn	Riceland	40	51	91	44.0%	90	10.8%	56.0%	9	-1.1%
Freeborn	Shell Rock	6	76	82	7.3%	56	11.6%	92.7%	7	-1.5%
Goodhue	Belle Creek	37	18	55	67.3%	219	17.3%	32.7%	77	-3.8%
Goodhue	Belvidere	29	18	47	61.7%	209	19.6%	38.3%	55	-3.5%
Goodhue	Cannon Falls	140	77	217	64.5%	315	14.5%	35.5%	98	-4.1%
Goodhue	Cherry Grove	31	26	57	54.4%	171	16.1%	45.6%	72	-4.5%
Goodhue	Featherstone	79	111	190	41.6%	159	10.6%	58.4%	60	-2.7%
Goodhue	Florence	238	240	478	49.8%	183	15.5%	50.2%	80	-4.6%
Goodhue	Goodhue	33	19	52	63.5%	250	19.5%	36.5%	55	-3.0%
Goodhue	Hay Creek	28	154	182	15.4%	199	13.3%	84.6%	77	-3.1%
Goodhue	Holden	56	4	60	93.3%	372	22.3%	6.7%	-	0.0%
Goodhue	Kenyon	55	14	69	79.7%	265	20.1%	20.3%	71	-3.6%
Goodhue	Leon	80	105	185	43.2%	314	18.5%	56.8%	93	-5.1%
Goodhue	Minneola	49	62	111	44.1%	161	11.0%	55.9%	67	-3.4%
Goodhue	Pine Island	74	21	95	77.9%	276	17.3%	22.1%	77	-4.7%
Goodhue	Roscoe	63	63	126	50.0%	162	8.6%	50.0%	79	-4.4%
Goodhue	Stanton	124	190	314	39.5%	153	9.4%	60.5%	94	-4.5%

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Goodhue	Vasa	87	97	184	47.3%	159	12.5%	52.7%	58	-3.5%
Goodhue	Wacouta	21	138	159	13.2%	250	11.9%	86.8%	75	-3.0%
Goodhue	Wanamingo	45	18	63	71.4%	330	22.8%	28.6%	91	-3.7%
Goodhue	Warsaw	58	47	105	55.2%	370	23.2%	44.8%	118	-4.9%
Goodhue	Welch	81	50	131	61.8%	221	12.0%	38.2%	81	-3.7%
Goodhue	Zumbrota	23	77	100	23.0%	141	11.2%	77.0%	58	-3.8%
Grant	Delaware	-	9	9	0.0%	-	0.0%	100.0%	25	-5.7%
Grant	Elbow Lake	-	21	21	0.0%	-	0.0%	100.0%	29	-5.6%
Grant	Elk Lake	15	37	52	28.8%	114	12.2%	71.2%	52	-5.1%
Grant	Erdahl	35	83	118	29.7%	174	17.8%	70.3%	53	-4.7%
Grant	Gorton	-	5	5	0.0%	-	0.0%	100.0%	23	-4.1%
Grant	Land	1	20	21	4.8%	-	0.0%	95.2%	37	-5.1%
Grant	Lawrence	1	6	7	14.3%	-	0.0%	85.7%	25	-5.7%
Grant	Lien	3	15	18	16.7%	-	0.0%	83.3%	31	-6.2%
Grant	Logan	-	8	8	0.0%	-	0.0%	100.0%	29	-4.0%
Grant	Macsville	2	9	11	18.2%	-	0.0%	81.8%	24	-4.3%
Grant	Pelican Lake	51	84	135	37.8%	155	13.3%	62.2%	113	-7.9%
Grant	Pomme de Terre	6	16	22	27.3%	37	4.8%	72.7%	45	-5.4%
Grant	Roseville	-	16	16	0.0%	-	0.0%	100.0%	28	-5.1%
Grant	Sanford	-	20	20	0.0%	-	0.0%	100.0%	38	-5.0%
Grant	Stony Brook	5	15	20	25.0%	102	27.1%	75.0%	41	-4.9%
Hennepin	Hassan	113	652	765	14.8%	377	12.4%	85.2%	165	-5.1%
Houston	Black Hammer	6	26	32	18.8%	117	18.9%	81.3%	88	-10.7%
Houston	Brownsville	1	70	71	1.4%	-	0.0%	98.6%	163	-10.4%
Houston	Caledonia	6	93	99	6.1%	198	17.4%	93.9%	127	-8.1%
Houston	Crooked Creek	7	61	68	10.3%	96	16.2%	89.7%	88	-9.6%
Houston	Hokah	24	128	152	15.8%	90	7.4%	84.2%	112	-7.6%
Houston	Houston	6	72	78	7.7%	114	11.8%	92.3%	127	-11.5%
Houston	Jefferson	2	14	16	12.5%	-	0.0%	87.5%	120	-12.1%
Houston	La Crescent	10	432	442	2.3%	71	5.2%	97.7%	101	-6.4%
Houston	Mayville	1	35	36	2.8%	-	0.0%	97.2%	142	-9.2%
Houston	Money Creek	20	107	127	15.7%	55	6.5%	84.3%	136	-10.9%
Houston	Mound Prairie	10	130	140	7.1%	57	4.4%	92.9%	121	-10.4%
Houston	Sheldon	6	32	38	15.8%	135	15.4%	84.2%	90	-10.6%
Houston	Spring Grove	11	41	52	21.2%	88	10.1%	78.8%	61	-7.2%
Houston	Union	9	59	68	13.2%	99	7.2%	86.8%	104	-8.6%
Houston	Wilmington	2	54	56	3.6%	-	0.0%	96.4%	91	-7.4%
Houston	Winnebago	7	23	30	23.3%	102	10.3%	76.7%	151	-11.2%
Houston	Yucatan	9	52	61	14.8%	66	9.7%	85.2%	141	-11.7%
Hubbard	Akeley	51	104	155	32.9%	291	29.0%	67.1%	121	-19.9%

County	Township	Parcel Count			Parcels with Tax Increase			Parcels with Tax Decrease		
		Tax Increase	Tax Decrease	Total	Percent of Parcels	Average Increase (\$)	Average Change	Percent of Parcels	Average Decrease (\$)	Average Change
Hubbard	Arago	43	189	232	18.5%	185	15.3%	81.5%	147	-14.5%
Hubbard	Badoura	9	21	30	30.0%	307	30.1%	70.0%	97	-18.5%
Hubbard	Clay	12	19	31	38.7%	613	34.5%	61.3%	154	-12.7%
Hubbard	Clover	24	33	57	42.1%	155	15.7%	57.9%	104	-12.3%
Hubbard	Crow Wing Lake	54	79	133	40.6%	169	20.6%	59.4%	112	-16.1%
Hubbard	Farden	52	237	289	18.0%	105	12.6%	82.0%	111	-12.2%
Hubbard	Fern	11	49	60	18.3%	94	17.1%	81.7%	105	-15.4%
Hubbard	Guthrie	19	94	113	16.8%	120	18.8%	83.2%	146	-16.3%
Hubbard	Hart Lake	28	67	95	29.5%	155	13.9%	70.5%	154	-17.3%
Hubbard	Helga	58	323	381	15.2%	120	16.0%	84.8%	130	-10.8%
Hubbard	Hendrickson	8	70	78	10.3%	117	11.8%	89.7%	158	-20.9%
Hubbard	Henrietta	92	420	512	18.0%	155	14.4%	82.0%	142	-16.0%
Hubbard	Hubbard	32	232	264	12.1%	185	18.6%	87.9%	156	-15.5%
Hubbard	Lake Alice	11	17	28	39.3%	83	20.2%	60.7%	113	-20.7%
Hubbard	Lake Emma	126	280	406	31.0%	285	16.9%	69.0%	169	-12.6%
Hubbard	Lake George	32	89	121	26.4%	303	25.0%	73.6%	105	-17.9%
Hubbard	Lake Hattie	15	20	35	42.9%	148	25.3%	57.1%	123	-18.6%
Hubbard	Lakeport	82	195	277	29.6%	248	15.4%	70.4%	210	-18.6%
Hubbard	Mantrap	63	115	178	35.4%	278	21.0%	64.6%	215	-14.6%
Hubbard	Nevis	76	259	335	22.7%	170	18.0%	77.3%	180	-15.0%
Hubbard	Rockwood	46	92	138	33.3%	189	20.2%	66.7%	156	-12.1%
Hubbard	Schoolcraft	12	18	30	40.0%	184	16.3%	60.0%	169	-16.9%
Hubbard	Steamboat River	22	23	45	48.9%	318	22.7%	51.1%	221	-12.4%
Hubbard	Straight River	38	128	166	22.9%	226	19.2%	77.1%	148	-16.5%
Hubbard	Thorpe	5	12	17	29.4%	290	21.9%	70.6%	203	-15.4%
Hubbard	Todd	61	407	468	13.0%	206	22.8%	87.0%	169	-15.7%
Hubbard	White Oak	39	86	125	31.2%	185	22.0%	68.8%	114	-18.5%
Isanti	Athens	31	472	503	6.2%	241	16.4%	93.8%	234	-15.1%
Isanti	Bradford	114	943	1,057	10.8%	138	15.5%	89.2%	205	-14.7%
Isanti	Cambridge	176	538	714	24.6%	122	11.0%	75.4%	149	-10.2%
Isanti	Dalbo	25	94	119	21.0%	180	20.5%	79.0%	154	-12.8%
Isanti	Isanti	50	597	647	7.7%	142	11.8%	92.3%	238	-15.6%
Isanti	Maple Ridge	47	94	141	33.3%	147	16.5%	66.7%	224	-16.0%
Isanti	North Branch	54	324	378	14.3%	125	10.1%	85.7%	217	-13.6%
Isanti	Oxford	35	137	172	20.3%	137	9.5%	79.7%	267	-12.9%
Isanti	Spencer Brook	68	320	388	17.5%	112	10.2%	82.5%	208	-13.8%
Isanti	Springvale	32	318	350	9.1%	144	12.7%	90.9%	237	-17.3%
Isanti	Stanchfield	42	193	235	17.9%	133	15.2%	82.1%	161	-14.2%
Isanti	Stanford	79	462	541	14.6%	181	12.6%	85.4%	231	-12.9%
Isanti	Wyanett	57	453	510	11.2%	146	14.0%	88.8%	188	-13.5%

## Residential Homestead

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Itasca	Alwood	15	4	19	78.9%	27	10.2%	21.1%	-	0.0%
Itasca	Arbo	122	194	316	38.6%	224	17.5%	61.4%	116	-11.7%
Itasca	Ardenhurst	19	41	60	31.7%	268	26.6%	68.3%	106	-10.1%
Itasca	Balsam	125	96	221	56.6%	287	26.7%	43.4%	110	-9.2%
Itasca	Bearville	45	50	95	47.4%	217	19.0%	52.6%	70	-9.4%
Itasca	Bigfork	27	88	115	23.5%	154	23.6%	76.5%	102	-12.2%
Itasca	Blackberry	22	226	248	8.9%	31	9.4%	91.1%	95	-10.8%
Itasca	Bowstring	38	57	95	40.0%	205	21.8%	60.0%	97	-10.8%
Itasca	Carpenter	25	65	90	27.8%	108	11.3%	72.2%	77	-13.0%
Itasca	Deer River	49	176	225	21.8%	158	20.8%	78.2%	85	-11.7%
Itasca	Feeley	24	97	121	19.8%	134	15.9%	80.2%	105	-11.9%
Itasca	Good Hope	13	19	32	40.6%	99	14.1%	59.4%	64	-13.4%
Itasca	Goodland	43	127	170	25.3%	103	10.6%	74.7%	103	-13.1%
Itasca	Grand Rapids Township	53	727	780	6.8%	145	14.7%	93.2%	117	-8.9%
Itasca	Grattan	5	4	9	55.6%	95	17.2%	44.4%	-	0.0%
Itasca	Greenway Township	100	297	397	25.2%	241	17.4%	74.8%	110	-12.1%
Itasca	Harris	177	1,030	1,207	14.7%	138	11.6%	85.3%	149	-10.0%
Itasca	Iron Range Township	40	73	113	35.4%	173	12.4%	64.6%	125	-10.5%
Itasca	Kinghurst	30	19	49	61.2%	155	23.9%	38.8%	64	-12.3%
Itasca	Lake Jessie	46	56	102	45.1%	169	21.3%	54.9%	59	-10.6%
Itasca	Lawrence	82	105	187	43.9%	230	24.9%	56.1%	111	-13.0%
Itasca	Liberty	4	26	30	13.3%	-	0.0%	86.7%	65	-14.2%
Itasca	Lone Pine	82	135	217	37.8%	140	12.9%	62.2%	97	-10.7%
Itasca	Marcell	114	83	197	57.9%	317	25.8%	42.1%	98	-10.1%
Itasca	Max	15	33	48	31.3%	95	25.8%	68.8%	57	-14.9%
Itasca	Moose Park	1	15	16	6.3%	-	0.0%	93.8%	86	-16.8%
Itasca	Morse	10	147	157	6.4%	28	13.8%	93.6%	76	-14.0%
Itasca	Nashwauk Township	93	179	272	34.2%	228	25.3%	65.8%	97	-12.4%
Itasca	Nore	3	15	18	16.7%	-	0.0%	83.3%	66	-16.9%
Itasca	Oteneagen	16	47	63	25.4%	33	11.4%	74.6%	89	-14.4%
Itasca	Pomroy	2	8	10	20.0%	-	0.0%	80.0%	51	-17.4%
Itasca	Sago	10	44	54	18.5%	118	23.4%	81.5%	60	-13.9%
Itasca	Sand Lake	33	39	72	45.8%	148	13.7%	54.2%	114	-8.4%
Itasca	Spang	3	65	68	4.4%	-	0.0%	95.6%	136	-15.5%
Itasca	Splithand	5	59	64	7.8%	22	7.3%	92.2%	89	-13.4%
Itasca	Stokes	26	76	102	25.5%	173	17.1%	74.5%	100	-12.2%
Itasca	Third River	6	14	20	30.0%	151	14.4%	70.0%	64	-9.9%
Itasca	Trout Lake	71	275	346	20.5%	275	21.0%	79.5%	134	-12.0%
Itasca	Unorganized	527	1,542	2,069	25.5%	188	17.3%	74.5%	126	-10.6%
Itasca	Wabana	87	101	188	46.3%	655	28.4%	53.7%	156	-12.0%

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Itasca	Wawina	18	4	22	81.8%	68	14.4%	18.2%	-	0.0%
Itasca	Wildwood	7	60	67	10.4%	95	9.5%	89.6%	91	-12.4%
Itasca	Wirt	12	25	37	32.4%	130	13.6%	67.6%	88	-21.1%
Jackson	Alba	2	10	12	16.7%	-	0.0%	83.3%	7	-1.0%
Jackson	Belmont	1	16	17	5.9%	-	0.0%	94.1%	4	-0.8%
Jackson	Christiania	17	31	48	35.4%	130	11.8%	64.6%	7	-1.0%
Jackson	Delafield	4	35	39	10.3%	-	0.0%	89.7%	5	-0.7%
Jackson	Des Moines	4	47	51	7.8%	-	0.0%	92.2%	5	-0.8%
Jackson	Enterprise	1	12	13	7.7%	-	0.0%	92.3%	4	-0.8%
Jackson	Ewington	12	16	28	42.9%	56	12.7%	57.1%	7	-1.1%
Jackson	Heron Lake	4	43	47	8.5%	-	0.0%	91.5%	5	-0.8%
Jackson	Hunter	4	29	33	12.1%	-	0.0%	87.9%	5	-0.8%
Jackson	Kimball	1	10	11	9.1%	-	0.0%	90.9%	5	-1.2%
Jackson	La Crosse	1	9	10	10.0%	-	0.0%	90.0%	9	-1.0%
Jackson	Middletown	1	21	22	4.5%	-	0.0%	95.5%	5	-1.0%
Jackson	Minneota	11	58	69	15.9%	38	9.1%	84.1%	6	-0.8%
Jackson	Petersburg	1	37	38	2.6%	-	0.0%	97.4%	3	-0.7%
Jackson	Rost	1	18	19	5.3%	-	0.0%	94.7%	6	-1.0%
Jackson	Round Lake	2	13	15	13.3%	-	0.0%	86.7%	6	-0.7%
Jackson	Sioux Valley	-	13	13	0.0%	-	0.0%	100.0%	4	-0.8%
Jackson	Weimer	2	13	15	13.3%	-	0.0%	86.7%	8	-1.1%
Jackson	West Heron Lake	-	16	16	0.0%	-	0.0%	100.0%	7	-1.1%
Jackson	Wisconsin	-	35	35	0.0%	-	0.0%	100.0%	4	-0.8%
Kanabec	Ann Lake	32	97	129	24.8%	207	14.8%	75.2%	197	-14.5%
Kanabec	Arthur	61	469	530	11.5%	128	12.1%	88.5%	233	-14.9%
Kanabec	Brunswick	68	270	338	20.1%	174	16.4%	79.9%	203	-15.0%
Kanabec	Comfort	54	192	246	22.0%	120	11.5%	78.0%	194	-13.9%
Kanabec	Ford	10	34	44	22.7%	301	26.0%	77.3%	181	-14.9%
Kanabec	Grass Lake	54	146	200	27.0%	155	16.4%	73.0%	213	-16.5%
Kanabec	Hay Brook	7	50	57	12.3%	73	12.1%	87.7%	158	-18.9%
Kanabec	Hillman	40	53	93	43.0%	99	13.5%	57.0%	187	-16.0%
Kanabec	Kanabec	60	110	170	35.3%	144	13.8%	64.7%	217	-15.4%
Kanabec	Knife Lake	107	215	322	33.2%	129	12.2%	66.8%	187	-11.4%
Kanabec	Kroschel	11	32	43	25.6%	158	13.9%	74.4%	177	-17.6%
Kanabec	Peace	107	185	292	36.6%	111	11.0%	63.4%	164	-12.7%
Kanabec	Pomroy	29	54	83	34.9%	114	12.0%	65.1%	157	-12.8%
Kanabec	South Fork	20	86	106	18.9%	218	26.6%	81.1%	254	-16.8%
Kanabec	Whited	42	191	233	18.0%	127	14.6%	82.0%	162	-15.0%
Kandiyohi	Arctander	17	47	64	26.6%	87	9.5%	73.4%	64	-5.1%
Kandiyohi	Burbank	24	90	114	21.1%	141	16.1%	78.9%	82	-5.9%

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Kandiyohi	Colfax	51	104	155	32.9%	119	11.8%	67.1%	113	-6.2%
Kandiyohi	Dovre	53	582	635	8.3%	117	7.7%	91.7%	69	-3.4%
Kandiyohi	East Lake Lillian	2	32	34	5.9%	-	0.0%	94.1%	37	-5.5%
Kandiyohi	Edwards	4	37	41	9.8%	-	0.0%	90.2%	47	-4.4%
Kandiyohi	Fahlun	52	43	95	54.7%	139	14.7%	45.3%	66	-4.1%
Kandiyohi	Gennessee	29	61	90	32.2%	121	14.8%	67.8%	71	-5.2%
Kandiyohi	Green Lake	69	447	516	13.4%	157	6.3%	86.6%	85	-4.3%
Kandiyohi	Harrison	112	77	189	59.3%	167	12.1%	40.7%	64	-4.8%
Kandiyohi	Holland	2	47	49	4.1%	-	0.0%	95.9%	35	-4.1%
Kandiyohi	Irving	92	178	270	34.1%	258	9.3%	65.9%	116	-5.5%
Kandiyohi	Kandiyohi	11	125	136	8.1%	63	8.3%	91.9%	50	-4.0%
Kandiyohi	Lake Andrew	205	158	363	56.5%	205	8.9%	43.5%	96	-4.5%
Kandiyohi	Lake Elizabeth	7	26	33	21.2%	57	11.4%	78.8%	45	-4.8%
Kandiyohi	Lake Lillian	2	21	23	8.7%	-	0.0%	91.3%	34	-4.5%
Kandiyohi	Mamre	14	50	64	21.9%	136	14.3%	78.1%	61	-4.2%
Kandiyohi	New London	135	958	1,093	12.4%	229	8.1%	87.6%	77	-5.1%
Kandiyohi	Norway Lake	8	50	58	13.8%	46	8.8%	86.2%	73	-7.0%
Kandiyohi	Roseland	13	71	84	15.5%	83	18.8%	84.5%	28	-4.1%
Kandiyohi	Roseville	48	101	149	32.2%	112	10.5%	67.8%	51	-4.8%
Kandiyohi	St. Johns	8	80	88	9.1%	46	7.0%	90.9%	50	-3.8%
Kandiyohi	Whitefield	2	108	110	1.8%	-	0.0%	98.2%	39	-3.9%
Kandiyohi	Willmar	10	86	96	10.4%	67	6.1%	89.6%	66	-3.4%
Kittson	Arveson	-	11	11	0.0%	-	0.0%	100.0%	20	-6.9%
Kittson	Deerwood	-	29	29	0.0%	-	0.0%	100.0%	14	-7.4%
Kittson	Granville	-	10	10	0.0%	-	0.0%	100.0%	20	-5.1%
Kittson	Hallock	1	10	11	9.1%	-	0.0%	90.9%	29	-6.4%
Kittson	Hampden	-	9	9	0.0%	-	0.0%	100.0%	22	-6.6%
Kittson	Hazelton	1	16	17	5.9%	-	0.0%	94.1%	16	-6.1%
Kittson	Jupiter	-	7	7	0.0%	-	0.0%	100.0%	18	-7.2%
Kittson	Norway	-	16	16	0.0%	-	0.0%	100.0%	20	-6.4%
Kittson	Pelan	-	7	7	0.0%	-	0.0%	100.0%	20	-7.7%
Kittson	Percy	2	5	7	28.6%	-	0.0%	71.4%	15	-7.2%
Kittson	Poppleton	-	15	15	0.0%	-	0.0%	100.0%	23	-5.5%
Kittson	Richardville	-	5	5	0.0%	-	0.0%	100.0%	27	-5.6%
Kittson	Spring Brook	-	8	8	0.0%	-	0.0%	100.0%	17	-8.0%
Kittson	St. Vincent	-	10	10	0.0%	-	0.0%	100.0%	9	-7.1%
Kittson	Teien	-	11	11	0.0%	-	0.0%	100.0%	25	-6.7%
Kittson	Thompson	1	24	25	4.0%	-	0.0%	96.0%	24	-5.9%
Koochiching	Unorganized	413	1,436	1,849	22.3%	157	16.6%	77.7%	33	-9.1%
Lac qui Parle	Agassiz	4	5	9	44.4%	-	0.0%	55.6%	33	-8.1%

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Lac qui Parle	Arena	11	2	13	84.6%	33	14.8%	15.4%	-	0.0%
Lac qui Parle	Augusta	1	15	16	6.3%	-	0.0%	93.8%	25	-9.7%
Lac qui Parle	Baxter	18	8	26	69.2%	89	24.9%	30.8%	29	-5.9%
Lac qui Parle	Camp Release	15	51	66	22.7%	101	22.4%	77.3%	71	-5.3%
Lac qui Parle	Cerro Gordo	9	14	23	39.1%	30	11.3%	60.9%	26	-7.6%
Lac qui Parle	Freeland	6	3	9	66.7%	42	16.2%	33.3%	-	0.0%
Lac qui Parle	Garfield	9	3	12	75.0%	28	11.7%	25.0%	-	0.0%
Lac qui Parle	Hamlin	7	19	26	26.9%	57	15.0%	73.1%	41	-8.8%
Lac qui Parle	Hantho	4	6	10	40.0%	-	0.0%	60.0%	19	-7.9%
Lac qui Parle	Lac qui Parle	5	18	23	21.7%	39	12.2%	78.3%	23	-7.8%
Lac qui Parle	Lake Shore	4	18	22	18.2%	-	0.0%	81.8%	28	-9.2%
Lac qui Parle	Madison	4	31	35	11.4%	-	0.0%	88.6%	30	-9.2%
Lac qui Parle	Maxwell	5	21	26	19.2%	21	8.3%	80.8%	34	-8.3%
Lac qui Parle	Mehurin	2	6	8	25.0%	-	0.0%	75.0%	17	-5.8%
Lac qui Parle	Perry	5	3	8	62.5%	26	12.3%	37.5%	-	0.0%
Lac qui Parle	Providence	14	5	19	73.7%	51	16.1%	26.3%	19	-6.2%
Lac qui Parle	Riverside	30	32	62	48.4%	82	21.3%	51.6%	53	-6.9%
Lac qui Parle	Ten Mile Lake	3	19	22	13.6%	-	0.0%	86.4%	30	-8.1%
Lac qui Parle	Walter	9	11	20	45.0%	14	8.3%	55.0%	21	-8.2%
Lac qui Parle	Yellow Bank	1	9	10	10.0%	-	0.0%	90.0%	25	-7.8%
Lake	Beaver Bay	94	147	241	39.0%	181	19.6%	61.0%	116	-16.0%
Lake	Crystal Bay	34	146	180	18.9%	81	18.5%	81.1%	106	-21.7%
Lake	Fall Lake	163	122	285	57.2%	396	28.1%	42.8%	178	-15.2%
Lake	Silver Creek	68	407	475	14.3%	277	19.2%	85.7%	177	-18.6%
Lake	Stony River	17	46	63	27.0%	82	17.2%	73.0%	78	-19.6%
Lake	Unorganized	168	687	855	19.6%	134	18.9%	80.4%	164	-17.0%
Lake of the Woods	Unorganized	117	794	911	12.8%	64	8.3%	87.2%	78	-7.5%
Le Sueur	Cleveland	91	69	160	56.9%	194	21.1%	43.1%	107	-7.8%
Le Sueur	Cordova	78	24	102	76.5%	265	26.1%	23.5%	111	-8.5%
Le Sueur	Derrynane	43	34	77	55.8%	217	18.0%	44.2%	168	-10.1%
Le Sueur	Elysian	122	167	289	42.2%	153	18.5%	57.8%	110	-8.7%
Le Sueur	Kasota	48	441	489	9.8%	95	11.6%	90.2%	86	-7.1%
Le Sueur	Kilkenny	39	38	77	50.6%	223	27.0%	49.4%	106	-8.2%
Le Sueur	Lanesburgh	169	358	527	32.1%	189	14.1%	67.9%	153	-9.3%
Le Sueur	Lexington	85	70	155	54.8%	185	18.1%	45.2%	107	-6.7%
Le Sueur	Montgomery	62	67	129	48.1%	200	18.8%	51.9%	89	-6.9%
Le Sueur	Ottawa	23	54	77	29.9%	81	12.9%	70.1%	88	-8.9%
Le Sueur	Sharon	74	58	132	56.1%	249	22.9%	43.9%	89	-5.4%
Le Sueur	Tyrone	80	43	123	65.0%	245	20.9%	35.0%	148	-9.7%
Le Sueur	Washington	84	212	296	28.4%	105	12.3%	71.6%	144	-7.9%

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Le Sueur	Waterville	75	115	190	39.5%	139	16.9%	60.5%	102	-8.2%
Lincoln	Alta Vista	-	9	9	0.0%	-	0.0%	100.0%	51	-11.7%
Lincoln	Ash Lake	-	9	9	0.0%	-	0.0%	100.0%	43	-12.1%
Lincoln	Diamond Lake	9	27	36	25.0%	15	3.9%	75.0%	29	-6.0%
Lincoln	Drammen	-	10	10	0.0%	-	0.0%	100.0%	41	-13.7%
Lincoln	Hansonville	1	8	9	11.1%	-	0.0%	88.9%	51	-10.0%
Lincoln	Hendricks	-	27	27	0.0%	-	0.0%	100.0%	81	-8.7%
Lincoln	Hope	-	40	40	0.0%	-	0.0%	100.0%	61	-12.4%
Lincoln	Lake Benton	-	41	41	0.0%	-	0.0%	100.0%	71	-9.9%
Lincoln	Lake Stay	-	13	13	0.0%	-	0.0%	100.0%	47	-12.1%
Lincoln	Marble	-	12	12	0.0%	-	0.0%	100.0%	53	-11.6%
Lincoln	Marshfield	1	39	40	2.5%	-	0.0%	97.5%	82	-11.4%
Lincoln	Royal	-	15	15	0.0%	-	0.0%	100.0%	31	-11.9%
Lincoln	Shaokatan	1	27	28	3.6%	-	0.0%	96.4%	82	-10.7%
Lincoln	Verdi	-	44	44	0.0%	-	0.0%	100.0%	28	-12.6%
Lyon	Amiret	6	40	46	13.0%	18	4.6%	87.0%	4	-1.3%
Lyon	Clifton	9	29	38	23.7%	30	5.5%	76.3%	8	-0.8%
Lyon	Coon Creek	9	30	39	23.1%	36	6.7%	76.9%	6	-1.0%
Lyon	Custer	8	21	29	27.6%	15	3.4%	72.4%	9	-1.1%
Lyon	Eidsvold	5	22	27	18.5%	12	3.4%	81.5%	8	-1.1%
Lyon	Fairview	5	96	101	5.0%	9	1.5%	95.0%	7	-0.8%
Lyon	Grandview	5	28	33	15.2%	64	6.3%	84.8%	9	-1.0%
Lyon	Island Lake	7	12	19	36.8%	25	5.5%	63.2%	8	-1.1%
Lyon	Lake Marshall	16	149	165	9.7%	90	4.9%	90.3%	11	-0.8%
Lyon	Lucas	5	31	36	13.9%	91	10.8%	86.1%	9	-1.0%
Lyon	Lynd	4	99	103	3.9%	-	0.0%	96.1%	10	-0.9%
Lyon	Lyons	11	15	26	42.3%	32	4.6%	57.7%	10	-1.3%
Lyon	Monroe	3	26	29	10.3%	-	0.0%	89.7%	8	-1.5%
Lyon	Nordland	2	18	20	10.0%	-	0.0%	90.0%	8	-1.2%
Lyon	Rock Lake	15	43	58	25.9%	43	6.8%	74.1%	9	-1.3%
Lyon	Shelburne	9	13	22	40.9%	13	4.3%	59.1%	7	-1.9%
Lyon	Sodus	10	48	58	17.2%	77	9.2%	82.8%	9	-0.8%
Lyon	Stanley	6	25	31	19.4%	75	9.5%	80.6%	8	-0.8%
Lyon	Vallers	3	18	21	14.3%	-	0.0%	85.7%	8	-1.0%
Lyon	Westerheim	1	18	19	5.3%	-	0.0%	94.7%	6	-1.1%
Mahnomen	Beaulieu	-	7	7	0.0%	-	0.0%	100.0%	21	-3.3%
Mahnomen	Bejou	1	7	8	12.5%	-	0.0%	87.5%	18	-3.4%
Mahnomen	Chief	2	8	10	20.0%	-	0.0%	80.0%	36	-3.3%
Mahnomen	Clover	2	6	8	25.0%	-	0.0%	75.0%	19	-3.5%
Mahnomen	Gregory	2	3	5	40.0%	-	0.0%	60.0%	-	0.0%

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Mahnomen	Heier	3	6	9	33.3%	-	0.0%	66.7%	40	-3.8%
Mahnomen	Island Lake	14	57	71	19.7%	125	11.0%	80.3%	51	-3.8%
Mahnomen	La Garde	8	8	16	50.0%	93	16.6%	50.0%	59	-4.5%
Mahnomen	Lake Grove	7	14	21	33.3%	125	18.9%	66.7%	58	-5.8%
Mahnomen	Little Elbow	36	10	46	78.3%	214	16.3%	21.7%	40	-5.5%
Mahnomen	Marsh Creek	3	10	13	23.1%	-	0.0%	76.9%	36	-3.3%
Mahnomen	Oakland	40	26	66	60.6%	175	17.1%	39.4%	61	-5.3%
Mahnomen	Pembina	10	95	105	9.5%	78	13.9%	90.5%	39	-3.3%
Mahnomen	Popple Grove	7	11	18	38.9%	85	13.9%	61.1%	65	-6.5%
Mahnomen	Rosedale	4	7	11	36.4%	-	0.0%	63.6%	34	-3.5%
Mahnomen	Twin Lakes	45	8	53	84.9%	202	26.4%	15.1%	20	-4.0%
Marshall	Agder	2	10	12	16.7%	-	0.0%	83.3%	4	-0.6%
Marshall	Alma	2	8	10	20.0%	-	0.0%	80.0%	1	-0.2%
Marshall	Bloomer	-	10	10	0.0%	-	0.0%	100.0%	1	-0.2%
Marshall	Boxville	3	4	7	42.9%	-	0.0%	57.1%	-	0.0%
Marshall	Cedar	-	5	5	0.0%	-	0.0%	100.0%	2	-0.5%
Marshall	Como	1	5	6	16.7%	-	0.0%	83.3%	2	-0.7%
Marshall	Comstock	5	6	11	45.5%	22	11.1%	54.5%	2	-0.8%
Marshall	Eckvoll	1	8	9	11.1%	-	0.0%	88.9%	3	-1.4%
Marshall	Excel	6	43	49	12.2%	13	2.0%	87.8%	2	-0.4%
Marshall	Foldahl	-	9	9	0.0%	-	0.0%	100.0%	1	-0.3%
Marshall	Holt	-	10	10	0.0%	-	0.0%	100.0%	1	-0.3%
Marshall	Lincoln	1	16	17	5.9%	-	0.0%	94.1%	2	-0.9%
Marshall	Marsh Grove	1	8	9	11.1%	-	0.0%	88.9%	1	-0.3%
Marshall	McCrea	2	51	53	3.8%	-	0.0%	96.2%	4	-0.7%
Marshall	Middle River	-	14	14	0.0%	-	0.0%	100.0%	1	-0.2%
Marshall	Moylan	-	5	5	0.0%	-	0.0%	100.0%	4	-1.1%
Marshall	Nelson Park	2	17	19	10.5%	-	0.0%	89.5%	2	-0.8%
Marshall	New Folden	-	31	31	0.0%	-	0.0%	100.0%	1	-0.3%
Marshall	New Maine	-	24	24	0.0%	-	0.0%	100.0%	1	-0.4%
Marshall	New Solum	15	22	37	40.5%	12	3.3%	59.5%	1	-0.3%
Marshall	Oak Park	3	26	29	10.3%	-	0.0%	89.7%	3	-0.7%
Marshall	Rollis	1	14	15	6.7%	-	0.0%	93.3%	3	-1.3%
Marshall	Spruce Valley	1	35	36	2.8%	-	0.0%	97.2%	1	-0.4%
Marshall	Tamarac	1	8	9	11.1%	-	0.0%	88.9%	1	-0.2%
Marshall	Valley	1	17	18	5.6%	-	0.0%	94.4%	5	-1.4%
Marshall	Vega	6	10	16	37.5%	42	10.2%	62.5%	3	-0.7%
Marshall	Viking	1	13	14	7.1%	-	0.0%	92.9%	1	-0.4%
Marshall	Wanger	-	9	9	0.0%	-	0.0%	100.0%	1	-0.2%
Marshall	Warrenton	-	12	12	0.0%	-	0.0%	100.0%	3	-0.6%

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Marshall	West Valley	-	14	14	0.0%	-	0.0%	100.0%	1	-0.5%
Marshall	Whiteford	-	6	6	0.0%	-	0.0%	100.0%	1	-0.4%
Marshall	Wright	-	13	13	0.0%	-	0.0%	100.0%	1	-0.3%
Martin	Cedar	8	20	28	28.6%	160	43.4%	71.4%	7	-3.3%
Martin	Center Creek	3	32	35	8.6%	-	0.0%	91.4%	9	-2.5%
Martin	East Chain	10	39	49	20.4%	32	8.5%	79.6%	6	-2.6%
Martin	Elm Creek	20	1	21	95.2%	120	39.7%	4.8%	-	0.0%
Martin	Fairmont	31	26	57	54.4%	220	16.1%	45.6%	20	-2.0%
Martin	Fox Lake	27	30	57	47.4%	424	64.4%	52.6%	8	-4.9%
Martin	Fraser	3	29	32	9.4%	-	0.0%	90.6%	11	-2.4%
Martin	Galena	3	19	22	13.6%	-	0.0%	86.4%	7	-3.5%
Martin	Jay	5	29	34	14.7%	61	25.2%	85.3%	7	-3.2%
Martin	Lake Belt	5	27	32	15.6%	14	6.7%	84.4%	8	-2.7%
Martin	Lake Fremont	-	14	14	0.0%	-	0.0%	100.0%	6	-2.6%
Martin	Manyaska	44	19	63	69.8%	197	34.6%	30.2%	12	-2.8%
Martin	Nashville	15	9	24	62.5%	41	12.9%	37.5%	10	-2.6%
Martin	Pleasant Prairie	4	28	32	12.5%	-	0.0%	87.5%	6	-2.8%
Martin	Rolling Green	20	21	41	48.8%	74	15.9%	51.2%	13	-2.6%
Martin	Rutland	49	5	54	90.7%	131	19.1%	9.3%	14	-2.5%
Martin	Silver Lake	28	85	113	24.8%	192	16.9%	75.2%	20	-2.0%
Martin	Tenhassen	6	23	29	20.7%	36	6.2%	79.3%	10	-2.6%
Martin	Waverly	2	25	27	7.4%	-	0.0%	92.6%	12	-3.1%
Martin	Westford	31	12	43	72.1%	100	17.9%	27.9%	17	-2.7%
McLeod	Acoma	20	249	269	7.4%	154	12.3%	92.6%	71	-2.9%
McLeod	Bergen	119	43	162	73.5%	208	12.5%	26.5%	74	-4.0%
McLeod	Collins	17	95	112	15.2%	137	15.8%	84.8%	34	-2.5%
McLeod	Glencoe	15	97	112	13.4%	125	14.5%	86.6%	39	-3.3%
McLeod	Hale	127	51	178	71.3%	131	9.7%	28.7%	49	-2.6%
McLeod	Hassan Valley	12	145	157	7.6%	200	15.9%	92.4%	36	-2.4%
McLeod	Helen	69	110	179	38.5%	189	12.9%	61.5%	71	-4.1%
McLeod	Hutchinson	33	265	298	11.1%	158	17.5%	88.9%	47	-2.9%
McLeod	Lynn	8	92	100	8.0%	148	14.6%	92.0%	37	-2.2%
McLeod	Penn	5	25	30	16.7%	128	14.2%	83.3%	25	-2.6%
McLeod	Rich Valley	40	85	125	32.0%	161	17.5%	68.0%	45	-3.3%
McLeod	Round Grove	16	30	46	34.8%	105	14.9%	65.2%	24	-2.5%
McLeod	Sumter	18	93	111	16.2%	130	13.9%	83.8%	34	-2.6%
McLeod	Winsted	130	69	199	65.3%	165	11.2%	34.7%	104	-5.1%
Meeker	Acton	55	34	89	61.8%	94	13.4%	38.2%	58	-5.1%
Meeker	Cedar Mills	16	52	68	23.5%	107	11.9%	76.5%	60	-5.0%
Meeker	Collinwood	59	211	270	21.9%	144	13.0%	78.1%	141	-7.7%

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Meeker	Cosmos	4	42	46	8.7%	-	0.0%	91.3%	56	-6.0%
Meeker	Danielson	29	21	50	58.0%	137	24.9%	42.0%	58	-5.9%
Meeker	Darwin	81	114	195	41.5%	237	18.9%	58.5%	105	-6.4%
Meeker	Dassel	170	228	398	42.7%	219	14.7%	57.3%	152	-7.7%
Meeker	Ellsworth	95	175	270	35.2%	208	15.2%	64.8%	106	-6.0%
Meeker	Forest City	50	83	133	37.6%	131	14.0%	62.4%	56	-5.5%
Meeker	Forest Prairie	149	70	219	68.0%	279	24.6%	32.0%	135	-9.3%
Meeker	Greenleaf	103	129	232	44.4%	145	11.4%	55.6%	78	-4.9%
Meeker	Harvey	37	40	77	48.1%	136	15.7%	51.9%	47	-3.9%
Meeker	Kingston	148	88	236	62.7%	177	15.4%	37.3%	118	-6.5%
Meeker	Litchfield	50	195	245	20.4%	129	11.5%	79.6%	72	-5.3%
Meeker	Manannah	53	60	113	46.9%	104	17.1%	53.1%	94	-9.2%
Meeker	Swede Grove	29	27	56	51.8%	107	15.0%	48.2%	54	-5.1%
Meeker	Union Grove	38	102	140	27.1%	97	12.6%	72.9%	101	-6.9%
Mille Lacs	Bogus Brook	109	166	275	39.6%	154	12.3%	60.4%	167	-9.0%
Mille Lacs	Borgholm	95	278	373	25.5%	123	14.0%	74.5%	156	-10.6%
Mille Lacs	Bradbury	20	32	52	38.5%	192	23.5%	61.5%	123	-14.2%
Mille Lacs	Dailey	30	29	59	50.8%	147	20.2%	49.2%	110	-11.4%
Mille Lacs	East Side	231	104	335	69.0%	231	18.1%	31.0%	82	-9.4%
Mille Lacs	Greenbush	70	239	309	22.7%	159	14.3%	77.3%	185	-10.8%
Mille Lacs	Hayland	88	41	129	68.2%	177	16.8%	31.8%	116	-7.3%
Mille Lacs	Isle Harbor	47	128	175	26.9%	146	16.3%	73.1%	118	-13.2%
Mille Lacs	Kathio	98	156	254	38.6%	189	17.2%	61.4%	111	-12.2%
Mille Lacs	Lewis	4	11	15	26.7%	-	0.0%	73.3%	166	-16.4%
Mille Lacs	Milaca	107	264	371	28.8%	151	13.3%	71.2%	157	-9.8%
Mille Lacs	Milo	100	178	278	36.0%	147	13.7%	64.0%	176	-10.7%
Mille Lacs	Mudgett	6	8	14	42.9%	126	19.6%	57.1%	112	-12.6%
Mille Lacs	Onamia	68	107	175	38.9%	97	14.5%	61.1%	128	-12.2%
Mille Lacs	Page	77	98	175	44.0%	172	15.4%	56.0%	175	-9.2%
Mille Lacs	Princeton	169	469	638	26.5%	185	12.3%	73.5%	173	-9.5%
Mille Lacs	South Harbor	104	162	266	39.1%	264	15.6%	60.9%	150	-11.6%
Morrison	Agram	21	116	137	15.3%	168	13.7%	84.7%	173	-10.6%
Morrison	Belle Prairie	31	292	323	9.6%	144	13.0%	90.4%	161	-9.3%
Morrison	Bellevue	42	189	231	18.2%	84	7.7%	81.8%	173	-9.8%
Morrison	Buckman	6	69	75	8.0%	56	10.4%	92.0%	161	-12.9%
Morrison	Buh	5	60	65	7.7%	65	9.3%	92.3%	137	-12.5%
Morrison	Culdrum	4	42	46	8.7%	-	0.0%	91.3%	139	-12.1%
Morrison	Cushing	81	61	142	57.0%	132	12.8%	43.0%	86	-8.3%
Morrison	Darling	37	57	94	39.4%	84	7.0%	60.6%	116	-7.6%
Morrison	Elmdale	30	101	131	22.9%	120	11.4%	77.1%	208	-11.0%

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Morrison	Granite	1	28	29	3.4%	-	0.0%	96.6%	144	-13.9%
Morrison	Green Prairie	39	198	237	16.5%	133	13.7%	83.5%	137	-8.9%
Morrison	Hillman	1	12	13	7.7%	-	0.0%	92.3%	119	-14.8%
Morrison	Lakin	8	42	50	16.0%	28	10.7%	84.0%	135	-13.0%
Morrison	Leigh	2	26	28	7.1%	-	0.0%	92.9%	182	-20.5%
Morrison	Little Falls	49	436	485	10.1%	105	9.4%	89.9%	180	-9.1%
Morrison	Morrill	4	83	87	4.6%	-	0.0%	95.4%	123	-11.9%
Morrison	Motley	9	44	53	17.0%	54	10.9%	83.0%	98	-14.0%
Morrison	Mount Morris	-	8	8	0.0%	-	0.0%	100.0%	158	-17.1%
Morrison	Parker	6	37	43	14.0%	51	7.4%	86.0%	138	-12.2%
Morrison	Pierz	9	72	81	11.1%	64	8.8%	88.9%	160	-11.5%
Morrison	Pike Creek	20	175	195	10.3%	72	9.0%	89.7%	137	-9.8%
Morrison	Platte	7	24	31	22.6%	76	8.6%	77.4%	114	-11.7%
Morrison	Pulaski	34	32	66	51.5%	473	33.7%	48.5%	122	-9.7%
Morrison	Richardson	86	69	155	55.5%	236	19.4%	44.5%	111	-13.0%
Morrison	Ripley	38	71	109	34.9%	93	11.1%	65.1%	158	-8.7%
Morrison	Rosing	23	33	56	41.1%	115	14.2%	58.9%	139	-10.3%
Morrison	Scandia Valley	324	181	505	64.2%	265	19.1%	35.8%	95	-9.3%
Morrison	Swan River	17	87	104	16.3%	71	8.7%	83.7%	161	-9.6%
Morrison	Swanville	9	39	48	18.8%	119	15.1%	81.3%	147	-11.4%
Morrison	Two Rivers	28	75	103	27.2%	73	8.1%	72.8%	190	-11.7%
Mower	Adams	50	11	61	82.0%	94	13.2%	18.0%	16	-3.5%
Mower	Austin	83	266	349	23.8%	73	14.6%	76.2%	16	-1.5%
Mower	Bennington	12	10	22	54.5%	49	8.4%	45.5%	20	-2.5%
Mower	Clayton	8	2	10	80.0%	89	14.3%	20.0%	-	0.0%
Mower	Dexter	26	7	33	78.8%	87	22.5%	21.2%	10	-2.2%
Mower	Frankford	58	9	67	86.6%	241	23.9%	13.4%	51	-2.7%
Mower	Grand Meadow	40	7	47	85.1%	280	29.1%	14.9%	23	-2.5%
Mower	Lansing	103	281	384	26.8%	109	11.7%	73.2%	19	-1.7%
Mower	Le Roy	25	29	54	46.3%	131	15.7%	53.7%	27	-2.2%
Mower	Lodi	8	12	20	40.0%	98	16.3%	60.0%	19	-2.3%
Mower	Lyle	64	3	67	95.5%	198	32.4%	4.5%	-	0.0%
Mower	Marshall	33	5	38	86.8%	60	17.0%	13.2%	13	-2.1%
Mower	Nevada	9	24	33	27.3%	68	10.6%	72.7%	10	-2.0%
Mower	Pleasant Valley	40	4	44	90.9%	144	17.0%	9.1%	-	0.0%
Mower	Racine	72	14	86	83.7%	242	18.7%	16.3%	53	-3.0%
Mower	Red Rock	62	120	182	34.1%	99	12.7%	65.9%	18	-1.5%
Mower	Sargeant	23	1	24	95.8%	173	32.7%	4.2%	-	0.0%
Mower	Udolpho	19	49	68	27.9%	80	17.3%	72.1%	13	-1.6%
Mower	Waltham	30	5	35	85.7%	201	39.9%	14.3%	11	-2.5%

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Mower	Windom	98	10	108	90.7%	70	10.9%	9.3%	14	-1.7%
Murray	Belfast	-	22	22	0.0%	-	0.0%	100.0%	6	-1.6%
Murray	Bondin	5	37	42	11.9%	23	3.5%	88.1%	13	-1.4%
Murray	Cameron	3	11	14	21.4%	-	0.0%	78.6%	4	-1.6%
Murray	Chanarambie	1	13	14	7.1%	-	0.0%	92.9%	4	-1.4%
Murray	Des Moines River	-	15	15	0.0%	-	0.0%	100.0%	5	-1.4%
Murray	Dovray	6	13	19	31.6%	17	20.2%	68.4%	5	-1.9%
Murray	Ellsborough	2	5	7	28.6%	-	0.0%	71.4%	4	-1.4%
Murray	Fenton	2	14	16	12.5%	-	0.0%	87.5%	3	-1.8%
Murray	Holly	2	7	9	22.2%	-	0.0%	77.8%	5	-1.9%
Murray	Iona	1	7	8	12.5%	-	0.0%	87.5%	3	-1.5%
Murray	Lake Sarah	62	68	130	47.7%	40	4.6%	52.3%	10	-1.3%
Murray	Leeds	6	16	22	27.3%	45	10.8%	72.7%	5	-1.4%
Murray	Lime Lake	7	24	31	22.6%	19	5.3%	77.4%	4	-1.5%
Murray	Lowville	1	14	15	6.7%	-	0.0%	93.3%	4	-1.5%
Murray	Mason	37	25	62	59.7%	71	6.4%	40.3%	18	-1.3%
Murray	Moulton	-	14	14	0.0%	-	0.0%	100.0%	5	-1.4%
Murray	Murray	14	22	36	38.9%	31	9.6%	61.1%	15	-1.9%
Murray	Shetek	64	10	74	86.5%	144	14.6%	13.5%	8	-3.6%
Murray	Skandia	-	14	14	0.0%	-	0.0%	100.0%	4	-1.2%
Murray	Slayton	2	54	56	3.6%	-	0.0%	96.4%	6	-1.2%
Nicollet	Belgrade	24	257	281	8.5%	145	13.3%	91.5%	105	-5.6%
Nicollet	Bernadotte	10	24	34	29.4%	40	9.6%	70.6%	14	-1.9%
Nicollet	Brighton	1	12	13	7.7%	-	0.0%	92.3%	17	-1.8%
Nicollet	Courtland	27	90	117	23.1%	224	17.1%	76.9%	27	-1.9%
Nicollet	Granby	3	24	27	11.1%	-	0.0%	88.9%	23	-2.1%
Nicollet	Lafayette	42	98	140	30.0%	152	16.8%	70.0%	31	-1.7%
Nicollet	Lake Prairie	52	63	115	45.2%	166	15.5%	54.8%	30	-2.5%
Nicollet	New Sweden	7	26	33	21.2%	42	7.1%	78.8%	20	-2.8%
Nicollet	Nicollet	30	68	98	30.6%	79	9.2%	69.4%	38	-2.4%
Nicollet	Oshawa	16	100	116	13.8%	88	9.4%	86.2%	27	-2.0%
Nicollet	Ridgely	6	4	10	60.0%	139	23.3%	40.0%	-	0.0%
Nicollet	Traverse	4	69	73	5.5%	-	0.0%	94.5%	21	-2.6%
Nicollet	West Newton	16	66	82	19.5%	108	14.3%	80.5%	21	-1.7%
Nobles	Bigelow	8	46	54	14.8%	100	14.4%	85.2%	6	-0.7%
Nobles	Bloom	3	7	10	30.0%	-	0.0%	70.0%	4	-0.9%
Nobles	Dewald	10	31	41	24.4%	42	6.1%	75.6%	3	-0.5%
Nobles	Elk	7	20	27	25.9%	26	4.9%	74.1%	3	-0.5%
Nobles	Graham Lakes	9	10	19	47.4%	31	7.2%	52.6%	6	-1.0%
Nobles	Grand Prairie	3	7	10	30.0%	-	0.0%	70.0%	2	-0.5%

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Nobles	Hersey	9	16	25	36.0%	40	11.2%	64.0%	4	-0.7%
Nobles	Indian Lake	7	30	37	18.9%	57	6.9%	81.1%	3	-0.5%
Nobles	Larkin	7	8	15	46.7%	14	2.3%	53.3%	3	-0.4%
Nobles	Leota	87	31	118	73.7%	35	10.3%	26.3%	2	-1.0%
Nobles	Lismore	5	11	16	31.3%	17	5.2%	68.8%	2	-0.4%
Nobles	Little Rock	5	10	15	33.3%	11	2.0%	66.7%	2	-0.5%
Nobles	Lorain	46	15	61	75.4%	67	11.7%	24.6%	4	-0.6%
Nobles	Olney	1	16	17	5.9%	-	0.0%	94.1%	3	-0.4%
Nobles	Ransom	8	16	24	33.3%	23	4.4%	66.7%	2	-0.5%
Nobles	Seward	11	13	24	45.8%	16	2.9%	54.2%	7	-0.9%
Nobles	Summit Lake	9	51	60	15.0%	48	19.2%	85.0%	2	-0.5%
Nobles	Westside	11	13	24	45.8%	23	4.7%	54.2%	3	-0.4%
Nobles	Wilmont	7	16	23	30.4%	38	8.0%	69.6%	4	-0.6%
Nobles	Worthington	20	46	66	30.3%	162	11.4%	69.7%	6	-0.6%
Norman	Anthony	-	8	8	0.0%	-	0.0%	100.0%	6	-1.7%
Norman	Bear Park	14	11	25	56.0%	115	20.6%	44.0%	18	-3.9%
Norman	Flom	12	23	35	34.3%	30	8.7%	65.7%	23	-4.0%
Norman	Fossum	19	14	33	57.6%	61	15.4%	42.4%	10	-1.8%
Norman	Good Hope	1	6	7	14.3%	-	0.0%	85.7%	6	-1.4%
Norman	Green Meadow	-	8	8	0.0%	-	0.0%	100.0%	8	-1.8%
Norman	Halstad	2	21	23	8.7%	-	0.0%	91.3%	6	-1.5%
Norman	Hendrum	5	19	24	20.8%	56	11.3%	79.2%	8	-1.6%
Norman	Home Lake	16	7	23	69.6%	74	18.0%	30.4%	12	-2.0%
Norman	Lake Ida	-	19	19	0.0%	-	0.0%	100.0%	7	-1.7%
Norman	Lee	4	19	23	17.4%	-	0.0%	82.6%	9	-1.5%
Norman	Lockhart	-	13	13	0.0%	-	0.0%	100.0%	7	-3.4%
Norman	Mary	7	4	11	63.6%	136	35.5%	36.4%	-	0.0%
Norman	McDonaldsville	2	26	28	7.1%	-	0.0%	92.9%	8	-1.7%
Norman	Pleasant View	-	19	19	0.0%	-	0.0%	100.0%	5	-1.7%
Norman	Rockwell	1	6	7	14.3%	-	0.0%	85.7%	5	-1.3%
Norman	Shelly	1	8	9	11.1%	-	0.0%	88.9%	8	-2.3%
Norman	Spring Creek	3	6	9	33.3%	-	0.0%	66.7%	28	-4.0%
Norman	Strand	7	6	13	53.8%	57	30.8%	46.2%	9	-2.5%
Norman	Sundal	11	7	18	61.1%	71	17.7%	38.9%	28	-3.9%
Norman	Waukon	6	5	11	54.5%	39	7.5%	45.5%	10	-1.8%
Norman	Wild Rice	18	48	66	27.3%	51	14.1%	72.7%	11	-2.2%
Norman	Winchester	-	6	6	0.0%	-	0.0%	100.0%	4	-1.7%
Olmsted	Cascade	125	687	812	15.4%	323	14.8%	84.6%	178	-5.3%
Olmsted	Dover	3	31	34	8.8%	-	0.0%	91.2%	102	-6.3%
Olmsted	Elmira	4	35	39	10.3%	-	0.0%	89.7%	84	-7.5%

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Olmsted	Eyota	10	34	44	22.7%	84	7.7%	77.3%	110	-5.7%
Olmsted	Farmington	3	43	46	6.5%	-	0.0%	93.5%	67	-4.9%
Olmsted	Haverhill	159	217	376	42.3%	217	10.5%	57.7%	153	-4.5%
Olmsted	High Forest	105	82	187	56.1%	169	9.7%	43.9%	79	-4.0%
Olmsted	Kalmar	75	156	231	32.5%	192	11.7%	67.5%	108	-5.2%
Olmsted	Marion	220	1,778	1,998	11.0%	183	14.4%	89.0%	63	-4.4%
Olmsted	New Haven	94	139	233	40.3%	179	11.1%	59.7%	77	-4.8%
Olmsted	Orion	9	51	60	15.0%	135	13.4%	85.0%	87	-6.8%
Olmsted	Oronoco	129	404	533	24.2%	229	11.3%	75.8%	97	-3.8%
Olmsted	Pleasant Grove	76	70	146	52.1%	137	10.0%	47.9%	55	-4.2%
Olmsted	Quincy	3	17	20	15.0%	-	0.0%	85.0%	80	-4.9%
Olmsted	Rochester	155	440	595	26.1%	291	11.6%	73.9%	244	-6.0%
Olmsted	Rock Dell	16	53	69	23.2%	124	11.3%	76.8%	88	-5.3%
Olmsted	Salem	41	156	197	20.8%	201	11.4%	79.2%	102	-5.5%
Olmsted	Viola	16	66	82	19.5%	63	7.1%	80.5%	79	-6.1%
Otter Tail	Aastad	2	28	30	6.7%	-	0.0%	93.3%	54	-10.0%
Otter Tail	Amor	54	128	182	29.7%	287	21.7%	70.3%	118	-14.7%
Otter Tail	Aurdal	18	405	423	4.3%	89	12.8%	95.7%	92	-10.8%
Otter Tail	Blowers	5	28	33	15.2%	11	7.8%	84.8%	78	-16.0%
Otter Tail	Bluffton	2	52	54	3.7%	-	0.0%	96.3%	75	-11.4%
Otter Tail	Buse	6	121	127	4.7%	40	7.9%	95.3%	82	-11.4%
Otter Tail	Butler	3	26	29	10.3%	-	0.0%	89.7%	78	-13.7%
Otter Tail	Candor	33	135	168	19.6%	155	13.9%	80.4%	171	-15.5%
Otter Tail	Carlisle	2	26	28	7.1%	-	0.0%	92.9%	47	-13.2%
Otter Tail	Clitherall	26	118	144	18.1%	191	17.7%	81.9%	151	-13.4%
Otter Tail	Compton	-	117	117	0.0%	-	0.0%	100.0%	62	-11.9%
Otter Tail	Corliss	27	83	110	24.5%	168	12.1%	75.5%	138	-14.4%
Otter Tail	Dane Prairie	76	208	284	26.8%	100	10.0%	73.2%	93	-9.6%
Otter Tail	Dead Lake	50	101	151	33.1%	260	22.7%	66.9%	133	-14.0%
Otter Tail	Deer Creek	1	43	44	2.3%	-	0.0%	97.7%	77	-13.1%
Otter Tail	Dora	88	169	257	34.2%	159	15.9%	65.8%	120	-12.8%
Otter Tail	Dunn	159	259	418	38.0%	223	17.7%	62.0%	109	-11.4%
Otter Tail	Eagle Lake	25	55	80	31.3%	172	16.7%	68.8%	159	-12.8%
Otter Tail	Eastern	5	24	29	17.2%	46	10.9%	82.8%	94	-14.8%
Otter Tail	Edna	72	225	297	24.2%	147	11.8%	75.8%	135	-11.2%
Otter Tail	Effington	3	25	28	10.7%	-	0.0%	89.3%	101	-12.8%
Otter Tail	Elizabeth	60	173	233	25.8%	130	14.3%	74.2%	108	-10.2%
Otter Tail	Elmo	17	40	57	29.8%	45	7.7%	70.2%	67	-12.4%
Otter Tail	Erhards Grove	6	70	76	7.9%	50	11.9%	92.1%	80	-14.1%
Otter Tail	Everts	84	250	334	25.1%	194	17.0%	74.9%	122	-11.4%

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Otter Tail	Fergus Falls	4	289	293	1.4%	-	0.0%	98.6%	80	-9.5%
Otter Tail	Folden	10	19	29	34.5%	98	15.7%	65.5%	120	-14.4%
Otter Tail	Friberg	36	175	211	17.1%	112	14.3%	82.9%	95	-11.9%
Otter Tail	Girard	102	213	315	32.4%	220	16.0%	67.6%	147	-11.2%
Otter Tail	Gorman	12	73	85	14.1%	152	12.3%	85.9%	179	-12.2%
Otter Tail	Henning	16	47	63	25.4%	144	9.8%	74.6%	107	-12.7%
Otter Tail	Hobart	55	174	229	24.0%	207	13.5%	76.0%	175	-14.2%
Otter Tail	Homestead	3	37	40	7.5%	-	0.0%	92.5%	85	-11.7%
Otter Tail	Inman	1	31	32	3.1%	-	0.0%	96.9%	92	-13.7%
Otter Tail	Leaf Lake	22	102	124	17.7%	79	8.5%	82.3%	138	-11.6%
Otter Tail	Leaf Mountain	1	53	54	1.9%	-	0.0%	98.1%	117	-17.0%
Otter Tail	Lida	104	193	297	35.0%	148	17.6%	65.0%	106	-12.3%
Otter Tail	Maine	19	215	234	8.1%	100	14.2%	91.9%	144	-13.8%
Otter Tail	Maplewood	11	57	68	16.2%	88	11.5%	83.8%	89	-18.9%
Otter Tail	Newton	42	98	140	30.0%	48	7.0%	70.0%	35	-6.1%
Otter Tail	Nidaros	24	69	93	25.8%	184	18.6%	74.2%	146	-13.0%
Otter Tail	Norwegian Grove	8	55	63	12.7%	103	35.9%	87.3%	79	-17.3%
Otter Tail	Oak Valley	5	25	30	16.7%	34	15.6%	83.3%	68	-15.6%
Otter Tail	Orwell	1	24	25	4.0%	-	0.0%	96.0%	63	-12.1%
Otter Tail	Oscar	4	26	30	13.3%	-	0.0%	86.7%	62	-6.8%
Otter Tail	Otter Tail	76	144	220	34.5%	197	15.5%	65.5%	121	-10.5%
Otter Tail	Otto	24	85	109	22.0%	112	12.6%	78.0%	108	-13.0%
Otter Tail	Paddock	-	28	28	0.0%	-	0.0%	100.0%	97	-16.4%
Otter Tail	Parkers Prairie	7	49	56	12.5%	150	19.9%	87.5%	111	-12.9%
Otter Tail	Pelican	4	155	159	2.5%	-	0.0%	97.5%	79	-13.2%
Otter Tail	Perham	21	207	228	9.2%	135	14.1%	90.8%	126	-13.3%
Otter Tail	Pine Lake	63	117	180	35.0%	218	18.8%	65.0%	149	-11.4%
Otter Tail	Rush Lake	78	257	335	23.3%	161	15.6%	76.7%	117	-13.2%
Otter Tail	Scambler	30	132	162	18.5%	175	16.3%	81.5%	103	-13.1%
Otter Tail	St. Olaf	9	50	59	15.3%	142	24.7%	84.7%	149	-15.5%
Otter Tail	Star Lake	41	82	123	33.3%	166	19.4%	66.7%	95	-13.9%
Otter Tail	Sverdrup	23	146	169	13.6%	74	10.3%	86.4%	153	-14.4%
Otter Tail	Tordenskjold	61	76	137	44.5%	212	17.4%	55.5%	89	-10.6%
Otter Tail	Trondhjem	8	14	22	36.4%	156	17.1%	63.6%	87	-5.8%
Otter Tail	Tumuli	50	68	118	42.4%	177	17.1%	57.6%	102	-10.8%
Otter Tail	Western	3	16	19	15.8%	-	0.0%	84.2%	60	-9.9%
Otter Tail	Woodside	20	11	31	64.5%	58	9.8%	35.5%	22	-6.0%
Pennington	Black River	-	15	15	0.0%	-	0.0%	100.0%	3	-0.6%
Pennington	Bray	-	7	7	0.0%	-	0.0%	100.0%	1	-0.6%
Pennington	Clover Leaf	1	11	12	8.3%	-	0.0%	91.7%	6	-0.9%

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County	Township	Parcel Count			Parcels with Tax Increase			Parcels with Tax Decrease		
		Tax Increase	Tax Decrease	Total	Percent of Parcels	Average Increase (\$)	Average Change	Percent of Parcels	Average Decrease (\$)	Average Change
Pennington	Deer Park	1	10	11	9.1%	-	0.0%	90.9%	6	-1.1%
Pennington	Hickory	-	7	7	0.0%	-	0.0%	100.0%	11	-1.7%
Pennington	Highlanding	1	15	16	6.3%	-	0.0%	93.8%	10	-1.5%
Pennington	Kratka	3	10	13	23.1%	-	0.0%	76.9%	5	-0.6%
Pennington	Mayfield	2	4	6	33.3%	-	0.0%	66.7%	-	0.0%
Pennington	Norden	12	64	76	15.8%	38	3.5%	84.2%	5	-0.6%
Pennington	North	153	35	188	81.4%	34	2.7%	18.6%	8	-0.6%
Pennington	Numedal	7	13	20	35.0%	25	2.2%	65.0%	4	-0.5%
Pennington	Polk Centre	-	11	11	0.0%	-	0.0%	100.0%	2	-0.6%
Pennington	Reiner	-	6	6	0.0%	-	0.0%	100.0%	9	-1.6%
Pennington	River Falls	5	38	43	11.6%	38	5.4%	88.4%	5	-0.6%
Pennington	Rocksbury	9	279	288	3.1%	71	6.0%	96.9%	8	-0.5%
Pennington	Sanders	5	38	43	11.6%	17	5.2%	88.4%	4	-0.5%
Pennington	Silverton	2	25	27	7.4%	-	0.0%	92.6%	5	-0.5%
Pennington	Smiley	3	83	86	3.5%	-	0.0%	96.5%	6	-0.6%
Pennington	Star	2	5	7	28.6%	-	0.0%	71.4%	9	-1.7%
Pennington	Wyandotte	1	10	11	9.1%	-	0.0%	90.9%	4	-0.6%
Pine	Arlone	9	71	80	11.3%	62	11.9%	88.8%	109	-18.6%
Pine	Arna	1	24	25	4.0%	-	0.0%	96.0%	193	-22.7%
Pine	Barry	26	89	115	22.6%	89	14.4%	77.4%	119	-13.4%
Pine	Birch Creek	7	22	29	24.1%	68	11.3%	75.9%	141	-16.9%
Pine	Bremen	10	50	60	16.7%	125	11.8%	83.3%	119	-14.1%
Pine	Brook Park	17	95	112	15.2%	53	11.8%	84.8%	124	-17.5%
Pine	Bruno	11	21	32	34.4%	86	8.9%	65.6%	58	-11.9%
Pine	Chengwatana	53	196	249	21.3%	100	12.4%	78.7%	216	-15.1%
Pine	Clover	7	66	73	9.6%	132	15.1%	90.4%	55	-21.6%
Pine	Crosby	1	16	17	5.9%	-	0.0%	94.1%	87	-17.1%
Pine	Danforth	6	10	16	37.5%	66	6.7%	62.5%	219	-14.9%
Pine	Dell Grove	65	115	180	36.1%	150	13.3%	63.9%	137	-13.5%
Pine	Finlayson	17	79	96	17.7%	70	7.9%	82.3%	139	-16.0%
Pine	Fleming	6	25	31	19.4%	14	1.9%	80.6%	121	-14.0%
Pine	Hinckley	11	146	157	7.0%	45	9.9%	93.0%	185	-19.1%
Pine	Kerrick	24	41	65	36.9%	74	10.9%	63.1%	126	-16.0%
Pine	Kettle River	29	87	116	25.0%	101	11.1%	75.0%	153	-13.2%
Pine	Mission Creek	22	110	132	16.7%	96	19.7%	83.3%	147	-15.1%
Pine	Munch	11	65	76	14.5%	69	12.3%	85.5%	110	-13.6%
Pine	New Dosey	12	16	28	42.9%	71	9.9%	57.1%	101	-15.6%
Pine	Nickerson	11	41	52	21.2%	75	8.8%	78.8%	134	-12.1%
Pine	Norman	7	44	51	13.7%	83	11.3%	86.3%	197	-17.8%
Pine	Ogema	8	51	59	13.6%	79	19.8%	86.4%	123	-19.0%

## Residential Homestead

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		Tax Increase	Tax Decrease	Total	Percent of Parcels	Average Increase (\$)	Average Change	Percent of Parcels	Average Decrease (\$)	Average Change
Pine	Partridge	11	103	114	9.6%	88	11.8%	90.4%	179	-15.9%
Pine	Pine City	44	348	392	11.2%	103	16.7%	88.8%	199	-14.9%
Pine	Pine Lake	58	101	159	36.5%	117	12.5%	63.5%	126	-12.5%
Pine	Pokegama	240	577	817	29.4%	136	13.1%	70.6%	198	-13.4%
Pine	Royalton	59	157	216	27.3%	100	13.5%	72.7%	215	-17.1%
Pine	Sandstone	16	156	172	9.3%	129	15.2%	90.7%	229	-18.8%
Pine	Sturgeon Lake	7	65	72	9.7%	92	14.6%	90.3%	199	-21.1%
Pine	Wilma	7	14	21	33.3%	166	21.5%	66.7%	158	-17.6%
Pine	Windemere	119	480	599	19.9%	141	15.8%	80.1%	155	-15.2%
Pipestone	Aetna	-	15	15	0.0%	-	0.0%	100.0%	3	-0.6%
Pipestone	Altona	1	12	13	7.7%	-	0.0%	92.3%	4	-0.6%
Pipestone	Burke	-	13	13	0.0%	-	0.0%	100.0%	6	-0.7%
Pipestone	Eden	1	19	20	5.0%	-	0.0%	95.0%	7	-0.9%
Pipestone	Elmer	-	21	21	0.0%	-	0.0%	100.0%	5	-0.9%
Pipestone	Fountain Prairie	-	8	8	0.0%	-	0.0%	100.0%	4	-0.8%
Pipestone	Grange	-	22	22	0.0%	-	0.0%	100.0%	6	-0.7%
Pipestone	Gray	2	37	39	5.1%	-	0.0%	94.9%	7	-0.8%
Pipestone	Osborne	2	35	37	5.4%	-	0.0%	94.6%	4	-0.8%
Pipestone	Rock	-	14	14	0.0%	-	0.0%	100.0%	4	-0.9%
Pipestone	Sweet	3	51	54	5.6%	-	0.0%	94.4%	6	-0.9%
Pipestone	Troy	2	26	28	7.1%	-	0.0%	92.9%	6	-0.9%
Polk	Andover	-	22	22	0.0%	-	0.0%	100.0%	27	-2.2%
Polk	Angus	-	15	15	0.0%	-	0.0%	100.0%	15	-2.8%
Polk	Badger	9	5	14	64.3%	86	34.2%	35.7%	26	-6.1%
Polk	Belgium	2	3	5	40.0%	-	0.0%	60.0%	-	0.0%
Polk	Brandsvold	7	24	31	22.6%	53	14.5%	77.4%	33	-3.6%
Polk	Brislet	-	5	5	0.0%	-	0.0%	100.0%	24	-2.7%
Polk	Bygland	28	38	66	42.4%	83	13.9%	57.6%	28	-3.5%
Polk	Chester	8	1	9	88.9%	143	35.4%	11.1%	-	0.0%
Polk	Columbia	6	45	51	11.8%	45	7.7%	88.2%	51	-4.8%
Polk	Crookston	17	86	103	16.5%	126	11.3%	83.5%	42	-2.4%
Polk	Eden	4	2	6	66.7%	-	0.0%	33.3%	-	0.0%
Polk	Esther	4	42	46	8.7%	-	0.0%	91.3%	28	-3.0%
Polk	Euclid	33	10	43	76.7%	146	27.1%	23.3%	24	-2.3%
Polk	Fairfax	1	33	34	2.9%	-	0.0%	97.1%	22	-2.5%
Polk	Fanny	12	4	16	75.0%	206	22.6%	25.0%	-	0.0%
Polk	Farley	5	2	7	71.4%	122	19.2%	28.6%	-	0.0%
Polk	Fisher	18	13	31	58.1%	151	14.2%	41.9%	47	-2.9%
Polk	Garden	26	4	30	86.7%	210	42.0%	13.3%	-	0.0%
Polk	Garfield	23	71	94	24.5%	188	23.5%	75.5%	66	-5.5%

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Polk	Gentilly	23	51	74	31.1%	93	15.5%	68.9%	20	-3.0%
Polk	Godfrey	51	44	95	53.7%	212	16.9%	46.3%	120	-5.1%
Polk	Grand Forks	4	48	52	7.7%	-	0.0%	92.3%	24	-3.2%
Polk	Grove Park-Tilden	46	31	77	59.7%	189	19.9%	40.3%	67	-5.0%
Polk	Gully	2	11	13	15.4%	-	0.0%	84.6%	17	-4.0%
Polk	Higdem	8	2	10	80.0%	163	23.8%	20.0%	-	0.0%
Polk	Hill River	11	5	16	68.8%	252	30.0%	31.3%	72	-8.1%
Polk	Hubbard	5	4	9	55.6%	186	28.6%	44.4%	-	0.0%
Polk	Huntsville	14	110	124	11.3%	67	9.8%	88.7%	32	-3.3%
Polk	Kertsonville	10	3	13	76.9%	142	21.7%	23.1%	-	0.0%
Polk	Keystone	14	2	16	87.5%	182	25.2%	12.5%	-	0.0%
Polk	King	15	9	24	62.5%	168	30.2%	37.5%	45	-6.0%
Polk	Knute	65	59	124	52.4%	211	21.8%	47.6%	109	-6.0%
Polk	Lessor	10	5	15	66.7%	186	41.1%	33.3%	27	-7.0%
Polk	Liberty	14	5	19	73.7%	170	21.6%	26.3%	41	-6.4%
Polk	Lowell	-	21	21	0.0%	-	0.0%	100.0%	22	-2.7%
Polk	Nesbit	17	6	23	73.9%	242	27.3%	26.1%	44	-2.6%
Polk	Northland	12	8	20	60.0%	90	20.9%	40.0%	19	-3.0%
Polk	Onstad	5	5	10	50.0%	191	35.7%	50.0%	27	-4.9%
Polk	Parnell	5	4	9	55.6%	158	19.4%	44.4%	-	0.0%
Polk	Queen	3	20	23	13.0%	-	0.0%	87.0%	49	-4.8%
Polk	Reis	4	2	6	66.7%	-	0.0%	33.3%	-	0.0%
Polk	Rhinehart	11	28	39	28.2%	78	12.0%	71.8%	39	-3.0%
Polk	Roome	20	13	33	60.6%	82	11.2%	39.4%	29	-3.1%
Polk	Rosebud	4	47	51	7.8%	-	0.0%	92.2%	47	-3.8%
Polk	Russia	1	5	6	16.7%	-	0.0%	83.3%	28	-3.2%
Polk	Sandsville	5	7	12	41.7%	80	15.5%	58.3%	20	-2.6%
Polk	Sletten	17	8	25	68.0%	182	36.3%	32.0%	34	-4.8%
Polk	Sullivan	29	7	36	80.6%	195	27.6%	19.4%	28	-3.1%
Polk	Tabor	14	4	18	77.8%	116	27.1%	22.2%	-	0.0%
Polk	Tynsid	7	1	8	87.5%	110	12.5%	12.5%	-	0.0%
Polk	Vineland	8	6	14	57.1%	221	30.9%	42.9%	41	-2.9%
Polk	Winger	25	6	31	80.6%	156	33.3%	19.4%	29	-6.2%
Polk	Woodside	132	77	209	63.2%	293	16.0%	36.8%	133	-5.4%
Pope	Bangor	-	19	19	0.0%	-	0.0%	100.0%	112	-17.9%
Pope	Barsness	1	12	13	7.7%	-	0.0%	92.3%	85	-19.0%
Pope	Ben Wade	2	26	28	7.1%	-	0.0%	92.9%	116	-19.9%
Pope	Blue Mounds	-	23	23	0.0%	-	0.0%	100.0%	106	-19.9%
Pope	Chippewa Falls	4	35	39	10.3%	-	0.0%	89.7%	94	-17.3%
Pope	Gilchrist	11	49	60	18.3%	78	8.2%	81.7%	145	-12.9%

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Pope	Glenwood	157	222	379	41.4%	223	17.5%	58.6%	137	-13.7%
Pope	Grove Lake	13	46	59	22.0%	54	15.9%	78.0%	126	-15.7%
Pope	Hoff	5	13	18	27.8%	73	14.2%	72.2%	94	-12.8%
Pope	Lake Johanna	3	12	15	20.0%	-	0.0%	80.0%	112	-16.8%
Pope	Langhei	5	13	18	27.8%	56	10.6%	72.2%	83	-14.1%
Pope	Leven	61	79	140	43.6%	225	20.3%	56.4%	124	-15.8%
Pope	Minnewaska	56	112	168	33.3%	244	23.6%	66.7%	183	-15.2%
Pope	New Prairie	-	28	28	0.0%	-	0.0%	100.0%	100	-17.9%
Pope	Nora	2	21	23	8.7%	-	0.0%	91.3%	73	-13.0%
Pope	Reno	15	53	68	22.1%	173	16.4%	77.9%	148	-14.3%
Pope	Rolling Forks	2	10	12	16.7%	-	0.0%	83.3%	118	-21.7%
Pope	Walden	14	6	20	70.0%	79	16.3%	30.0%	78	-14.1%
Pope	Westport	2	20	22	9.1%	-	0.0%	90.9%	135	-18.3%
Pope	White Bear Lake	30	131	161	18.6%	163	15.0%	81.4%	121	-15.9%
Ramsey	White Bear	1,380	2,669	4,049	34.1%	319	13.9%	65.9%	201	-7.7%
Red Lake	Browns Creek	1	10	11	9.1%	-	0.0%	90.9%	0	0.0%
Red Lake	Emardville	6	15	21	28.6%	9	3.1%	71.4%	-	0.0%
Red Lake	Equality	4	15	19	21.1%	-	0.0%	78.9%	1	-0.2%
Red Lake	Garnes	6	17	23	26.1%	7	2.9%	73.9%	1	-0.1%
Red Lake	Gervais	6	40	46	13.0%	8	4.4%	87.0%	0	0.0%
Red Lake	Lake Pleasant	4	10	14	28.6%	-	0.0%	71.4%	0	0.0%
Red Lake	Lambert	8	20	28	28.6%	6	2.7%	71.4%	1	-0.2%
Red Lake	Louisville	-	31	31	0.0%	-	0.0%	100.0%	0	0.0%
Red Lake	Poplar River	-	15	15	0.0%	-	0.0%	100.0%	3	-0.7%
Red Lake	Red Lake Falls	6	29	35	17.1%	14	6.1%	82.9%	0	0.0%
Red Lake	River	1	11	12	8.3%	-	0.0%	91.7%	1	-0.1%
Red Lake	Terrebonne	2	20	22	9.1%	-	0.0%	90.9%	1	-0.2%
Redwood	Brookville	6	12	18	33.3%	75	19.2%	66.7%	6	-1.2%
Redwood	Charlestown	12	13	25	48.0%	47	13.0%	52.0%	8	-1.8%
Redwood	Delhi	32	15	47	68.1%	104	11.2%	31.9%	12	-1.3%
Redwood	Gales	2	5	7	28.6%	-	0.0%	71.4%	6	-1.9%
Redwood	Granite Rock	1	6	7	14.3%	-	0.0%	85.7%	5	-1.3%
Redwood	Honner	2	23	25	8.0%	-	0.0%	92.0%	14	-1.0%
Redwood	Johnsonville	2	5	7	28.6%	-	0.0%	71.4%	9	-0.8%
Redwood	Kintire	7	12	19	36.8%	31	8.1%	63.2%	5	-1.2%
Redwood	Lamberton	8	18	26	30.8%	12	3.9%	69.2%	7	-1.5%
Redwood	Morgan	14	11	25	56.0%	65	13.7%	44.0%	9	-1.4%
Redwood	New Avon	4	13	17	23.5%	-	0.0%	76.5%	5	-1.0%
Redwood	North Hero	3	12	15	20.0%	-	0.0%	80.0%	4	-1.6%
Redwood	Paxton	65	3	68	95.6%	122	11.6%	4.4%	-	0.0%

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Redwood	Redwood Falls	3	22	25	12.0%	-	0.0%	88.0%	6	-1.2%
Redwood	Sheridan	6	12	18	33.3%	101	17.7%	66.7%	7	-1.1%
Redwood	Sherman	5	8	13	38.5%	84	16.6%	61.5%	6	-1.1%
Redwood	Springdale	8	12	20	40.0%	17	5.7%	60.0%	6	-1.4%
Redwood	Sundown	7	11	18	38.9%	200	28.7%	61.1%	5	-1.3%
Redwood	Swedes Forest	2	12	14	14.3%	-	0.0%	85.7%	5	-1.6%
Redwood	Three Lakes	12	3	15	80.0%	22	5.1%	20.0%	-	0.0%
Redwood	Underwood	6	11	17	35.3%	92	22.0%	64.7%	11	-2.0%
Redwood	Vail	7	12	19	36.8%	82	11.8%	63.2%	7	-1.0%
Redwood	Vesta	8	14	22	36.4%	41	10.7%	63.6%	5	-1.2%
Redwood	Waterbury	5	4	9	55.6%	29	8.6%	44.4%	-	0.0%
Redwood	Westline	15	8	23	65.2%	55	13.9%	34.8%	11	-2.1%
Redwood	Willow Lake	10	6	16	62.5%	38	13.3%	37.5%	8	-1.2%
Renville	Bandon	14	5	19	73.7%	44	13.6%	26.3%	6	-1.3%
Renville	Beaver Falls	17	13	30	56.7%	54	11.3%	43.3%	8	-1.2%
Renville	Birch Cooley	31	7	38	81.6%	52	15.6%	18.4%	9	-1.6%
Renville	Bird Island	17	20	37	45.9%	30	8.3%	54.1%	6	-0.9%
Renville	Boon Lake	15	67	82	18.3%	78	8.3%	81.7%	13	-1.1%
Renville	Brookfield	12	7	19	63.2%	78	16.1%	36.8%	9	-1.3%
Renville	Cairo	7	4	11	63.6%	60	14.9%	36.4%	-	0.0%
Renville	Camp	15	7	22	68.2%	80	15.9%	31.8%	10	-1.2%
Renville	Crooks	13	9	22	59.1%	112	20.9%	40.9%	8	-1.4%
Renville	Emmet	26	10	36	72.2%	63	14.1%	27.8%	8	-1.4%
Renville	Ericson	17	12	29	58.6%	50	13.9%	41.4%	9	-1.4%
Renville	Flora	15	3	18	83.3%	131	25.7%	16.7%	-	0.0%
Renville	Hawk Creek	14	15	29	48.3%	100	18.3%	51.7%	13	-2.2%
Renville	Hector	31	5	36	86.1%	85	16.7%	13.9%	8	-1.2%
Renville	Henryville	14	12	26	53.8%	67	13.7%	46.2%	4	-1.1%
Renville	Kingman	12	12	24	50.0%	80	20.4%	50.0%	5	-1.0%
Renville	Martinsburg	11	12	23	47.8%	116	28.6%	52.2%	11	-1.0%
Renville	Melville	15	3	18	83.3%	117	23.3%	16.7%	-	0.0%
Renville	Norfolk	12	1	13	92.3%	41	13.9%	7.7%	-	0.0%
Renville	Osceola	12	9	21	57.1%	81	18.0%	42.9%	5	-0.9%
Renville	Palmyra	18	1	19	94.7%	82	22.0%	5.3%	-	0.0%
Renville	Preston Lake	28	17	45	62.2%	137	21.0%	37.8%	15	-1.3%
Renville	Sacred Heart	17	11	28	60.7%	142	31.3%	39.3%	11	-1.6%
Renville	Troy	20	29	49	40.8%	60	11.9%	59.2%	9	-1.0%
Renville	Wang	22	17	39	56.4%	89	21.1%	43.6%	15	-2.1%
Renville	Wellington	17	2	19	89.5%	120	23.4%	10.5%	-	0.0%
Renville	Winfield	13	12	25	52.0%	50	13.6%	48.0%	6	-1.3%

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County	Township	Parcel Count			Parcels with Tax Increase			Parcels with Tax Decrease		
		Tax Increase	Tax Decrease	Total	Percent of Parcels	Average Increase (\$)	Average Change	Percent of Parcels	Average Decrease (\$)	Average Change
Rice	Bridgewater	167	362	529	31.6%	165	8.2%	68.4%	158	-6.6%
Rice	Cannon City	200	126	326	61.3%	193	15.9%	38.7%	116	-7.9%
Rice	Erin	70	83	153	45.8%	133	12.5%	54.2%	107	-7.6%
Rice	Forest	76	229	305	24.9%	214	10.8%	75.1%	149	-7.0%
Rice	Morristown	69	61	130	53.1%	164	19.5%	46.9%	99	-8.2%
Rice	Northfield	141	30	171	82.5%	337	14.9%	17.5%	107	-4.3%
Rice	Richland	44	21	65	67.7%	173	17.8%	32.3%	61	-5.0%
Rice	Shieldsville	171	156	327	52.3%	154	13.4%	47.7%	96	-7.5%
Rice	Walcott	94	144	238	39.5%	189	14.3%	60.5%	108	-7.1%
Rice	Warsaw	192	216	408	47.1%	147	16.9%	52.9%	100	-7.1%
Rice	Webster	210	275	485	43.3%	254	12.3%	56.7%	130	-5.7%
Rice	Wells	171	341	512	33.4%	135	12.4%	66.6%	86	-6.2%
Rice	Wheatland	80	232	312	25.6%	161	11.8%	74.4%	129	-8.7%
Rice	Wheeling	54	44	98	55.1%	236	20.6%	44.9%	99	-5.7%
Rock	Battle Plain	5	16	21	23.8%	33	14.0%	76.2%	4	-1.5%
Rock	Beaver Creek	12	30	42	28.6%	40	7.1%	71.4%	10	-1.4%
Rock	Clinton	7	22	29	24.1%	21	9.3%	75.9%	5	-1.4%
Rock	Denver	12	7	19	63.2%	17	6.4%	36.8%	4	-1.5%
Rock	Kanaranzi	8	22	30	26.7%	8	7.1%	73.3%	3	-1.3%
Rock	Luverne	9	78	87	10.3%	28	6.5%	89.7%	8	-1.0%
Rock	Magnolia	9	18	27	33.3%	14	3.5%	66.7%	6	-0.9%
Rock	Martin	8	24	32	25.0%	18	5.2%	75.0%	8	-1.4%
Rock	Mound	-	29	29	0.0%	-	0.0%	100.0%	6	-0.9%
Rock	Rose Dell	3	16	19	15.8%	-	0.0%	84.2%	9	-2.8%
Rock	Springwater	7	20	27	25.9%	32	12.1%	74.1%	8	-1.9%
Rock	Vienna	5	10	15	33.3%	39	12.7%	66.7%	3	-1.1%
Roseau	Barnett	1	10	11	9.1%	-	0.0%	90.9%	1	-0.2%
Roseau	Barto	1	17	18	5.6%	-	0.0%	94.4%	1	-0.2%
Roseau	Beaver	2	24	26	7.7%	-	0.0%	92.3%	1	-0.2%
Roseau	Cedarbend	1	29	30	3.3%	-	0.0%	96.7%	3	-0.5%
Roseau	Deer	-	8	8	0.0%	-	0.0%	100.0%	1	-0.2%
Roseau	Dewey	5	11	16	31.3%	9	3.9%	68.8%	1	-0.3%
Roseau	Dieter	-	17	17	0.0%	-	0.0%	100.0%	1	-0.2%
Roseau	Enstrom	5	89	94	5.3%	22	3.5%	94.7%	1	-0.2%
Roseau	Falun	1	34	35	2.9%	-	0.0%	97.1%	1	-0.2%
Roseau	Golden Valley	2	31	33	6.1%	-	0.0%	93.9%	4	-0.8%
Roseau	Grimstad	1	26	27	3.7%	-	0.0%	96.3%	1	-0.2%
Roseau	Hereim	8	40	48	16.7%	6	1.4%	83.3%	2	-0.3%
Roseau	Huss	2	6	8	25.0%	-	0.0%	75.0%	1	-0.3%
Roseau	Jadis	6	153	159	3.8%	27	2.1%	96.2%	2	-0.2%

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Roseau	Lake	11	466	477	2.3%	38	3.6%	97.7%	6	-0.6%
Roseau	Laona	7	130	137	5.1%	16	2.3%	94.9%	4	-0.6%
Roseau	Malung	14	86	100	14.0%	27	3.1%	86.0%	2	-0.2%
Roseau	Mickinock	1	54	55	1.8%	-	0.0%	98.2%	1	-0.2%
Roseau	Moose	2	16	18	11.1%	-	0.0%	88.9%	1	-0.2%
Roseau	Moranville	73	157	230	31.7%	15	1.5%	68.3%	5	-0.5%
Roseau	Nereson	-	9	9	0.0%	-	0.0%	100.0%	1	-0.2%
Roseau	Palmville	-	5	5	0.0%	-	0.0%	100.0%	1	-0.2%
Roseau	Poplar Grove	1	6	7	14.3%	-	0.0%	85.7%	1	-0.2%
Roseau	Reine	-	15	15	0.0%	-	0.0%	100.0%	2	-0.4%
Roseau	Ross	4	115	119	3.4%	-	0.0%	96.6%	1	-0.2%
Roseau	Skagen	5	43	48	10.4%	13	2.2%	89.6%	1	-0.2%
Roseau	Soler	-	6	6	0.0%	-	0.0%	100.0%	2	-0.2%
Roseau	Spruce	3	125	128	2.3%	-	0.0%	97.7%	2	-0.2%
Roseau	Stafford	3	56	59	5.1%	-	0.0%	94.9%	2	-0.2%
Roseau	Stokes	-	42	42	0.0%	-	0.0%	100.0%	1	-0.2%
Roseau	Unorganized	3	76	79	3.8%	-	0.0%	96.2%	3	-0.4%
Scott	Belle Plaine	59	54	113	52.2%	190	14.8%	47.8%	130	-6.9%
Scott	Blakeley	41	34	75	54.7%	176	18.3%	45.3%	108	-8.9%
Scott	Cedar Lake	186	499	685	27.2%	264	12.4%	72.8%	182	-6.7%
Scott	Credit River	477	838	1,315	36.3%	254	10.2%	63.7%	132	-4.1%
Scott	Helena	173	188	361	47.9%	289	15.2%	52.1%	174	-7.3%
Scott	Jackson	84	94	178	47.2%	248	10.6%	52.8%	83	-3.0%
Scott	Louisville	84	257	341	24.6%	325	13.8%	75.4%	96	-4.1%
Scott	New Market	378	526	904	41.8%	279	12.2%	58.2%	127	-4.2%
Scott	Sand Creek	222	108	330	67.3%	328	16.9%	32.7%	202	-6.4%
Scott	Spring Lake	484	570	1,054	45.9%	314	12.1%	54.1%	156	-5.3%
Scott	St. Lawrence	94	34	128	73.4%	390	16.2%	26.6%	187	-5.5%
Sherburne	Baldwin	514	1,219	1,733	29.7%	134	12.5%	70.3%	90	-6.0%
Sherburne	Becker	257	790	1,047	24.5%	110	7.4%	75.5%	86	-4.1%
Sherburne	Big Lake	174	1,890	2,064	8.4%	151	9.8%	91.6%	101	-4.9%
Sherburne	Blue Hill	125	332	457	27.4%	125	10.2%	72.6%	106	-6.9%
Sherburne	Clear Lake	209	254	463	45.1%	255	15.6%	54.9%	78	-4.7%
Sherburne	Haven	126	428	554	22.7%	197	13.1%	77.3%	62	-4.5%
Sherburne	Livonia	186	1,191	1,377	13.5%	133	7.6%	86.5%	99	-4.5%
Sherburne	Orrock	236	667	903	26.1%	182	11.0%	73.9%	104	-5.4%
Sherburne	Palmer	384	303	687	55.9%	222	16.2%	44.1%	79	-4.7%
Sherburne	Santiago	62	278	340	18.2%	112	11.1%	81.8%	73	-3.9%
Sibley	Alfsborg	29	28	57	50.9%	91	15.2%	49.1%	36	-4.4%
Sibley	Arlington	45	62	107	42.1%	159	13.9%	57.9%	71	-5.1%

## Residential Homestead

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Sibley	Bismarck	26	13	39	66.7%	95	12.2%	33.3%	39	-3.6%
Sibley	Cornish	19	30	49	38.8%	68	11.6%	61.2%	35	-3.8%
Sibley	Dryden	29	8	37	78.4%	87	11.9%	21.6%	41	-3.0%
Sibley	Faxon	19	127	146	13.0%	188	14.4%	87.0%	149	-7.9%
Sibley	Grafton	13	15	28	46.4%	100	13.8%	53.6%	40	-3.9%
Sibley	Green Isle	55	29	84	65.5%	210	19.3%	34.5%	94	-5.3%
Sibley	Henderson	73	43	116	62.9%	234	17.0%	37.1%	102	-5.6%
Sibley	Jessenland	31	53	84	36.9%	166	13.0%	63.1%	110	-7.1%
Sibley	Kelso	41	6	47	87.2%	249	26.2%	12.8%	68	-5.9%
Sibley	Moltke	13	7	20	65.0%	87	12.6%	35.0%	37	-4.7%
Sibley	New Auburn	37	22	59	62.7%	195	20.1%	37.3%	61	-4.2%
Sibley	Severance	5	12	17	29.4%	82	12.1%	70.6%	37	-4.4%
Sibley	Sibley	19	20	39	48.7%	149	20.6%	51.3%	39	-4.2%
Sibley	Transit	24	13	37	64.9%	95	9.5%	35.1%	38	-2.6%
Sibley	Washington Lake	39	39	78	50.0%	279	22.5%	50.0%	68	-4.9%
St. Louis	Alango	14	86	100	14.0%	26	10.8%	86.0%	104	-16.4%
St. Louis	Alborn	86	61	147	58.5%	225	20.8%	41.5%	41	-6.6%
St. Louis	Alden	9	51	60	15.0%	191	19.4%	85.0%	118	-10.3%
St. Louis	Angora	32	55	87	36.8%	42	12.8%	63.2%	65	-12.2%
St. Louis	Arrowhead	21	16	37	56.8%	153	27.0%	43.2%	75	-8.2%
St. Louis	Ault	27	27	54	50.0%	100	21.2%	50.0%	62	-11.3%
St. Louis	Balkan	15	290	305	4.9%	18	2.7%	95.1%	87	-7.2%
St. Louis	Bassett	15	8	23	65.2%	79	23.0%	34.8%	19	-5.3%
St. Louis	Beatty	115	127	242	47.5%	214	13.5%	52.5%	139	-8.7%
St. Louis	Biwabik	72	264	336	21.4%	140	10.9%	78.6%	104	-8.7%
St. Louis	Breitung	74	225	299	24.7%	211	16.4%	75.3%	124	-13.2%
St. Louis	Brevator	210	133	343	61.2%	209	15.9%	38.8%	69	-7.3%
St. Louis	Camp 5	6	10	16	37.5%	145	20.5%	62.5%	119	-10.5%
St. Louis	Canosia	51	698	749	6.8%	135	10.1%	93.2%	149	-8.4%
St. Louis	Cedar Valley	21	33	54	38.9%	89	15.7%	61.1%	104	-11.5%
St. Louis	Cherry	22	296	318	6.9%	36	9.7%	93.1%	78	-12.3%
St. Louis	Clinton	7	298	305	2.3%	60	18.1%	97.7%	67	-12.2%
St. Louis	Colvin	41	87	128	32.0%	89	15.7%	68.0%	81	-15.1%
St. Louis	Cotton	48	140	188	25.5%	131	13.8%	74.5%	64	-6.7%
St. Louis	Culver	13	63	76	17.1%	73	15.9%	82.9%	80	-11.4%
St. Louis	Duluth	329	344	673	48.9%	162	9.7%	51.1%	66	-4.3%
St. Louis	Eagles Nest	108	20	128	84.4%	212	19.4%	15.6%	115	-6.8%
St. Louis	Ellsburg	28	51	79	35.4%	138	16.4%	64.6%	90	-10.7%
St. Louis	Elmer	3	25	28	10.7%	-	0.0%	89.3%	51	-16.5%
St. Louis	Embarrass	19	249	268	7.1%	24	7.1%	92.9%	70	-10.5%

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St. Louis	Fairbanks	24	19	43	55.8%	88	16.1%	44.2%	71	-12.4%
St. Louis	Fayal	289	547	836	34.6%	175	13.3%	65.4%	100	-8.3%
St. Louis	Field	22	95	117	18.8%	16	7.6%	81.2%	73	-16.5%
St. Louis	Fine Lakes	27	24	51	52.9%	173	21.7%	47.1%	95	-8.5%
St. Louis	Floodwood	50	39	89	56.2%	127	20.2%	43.8%	78	-9.8%
St. Louis	Fredenberg	391	75	466	83.9%	206	12.1%	16.1%	59	-3.0%
St. Louis	French	200	113	313	63.9%	174	13.5%	36.1%	102	-7.4%
St. Louis	Gnesen	243	367	610	39.8%	134	8.4%	60.2%	61	-2.8%
St. Louis	Grand Lake	79	842	921	8.6%	80	8.6%	91.4%	150	-8.8%
St. Louis	Great Scott	19	132	151	12.6%	99	10.5%	87.4%	88	-10.3%
St. Louis	Greenwood	335	126	461	72.7%	287	16.9%	27.3%	179	-8.2%
St. Louis	Halden	14	25	39	35.9%	42	11.1%	64.1%	65	-10.4%
St. Louis	Industrial	37	173	210	17.6%	95	17.3%	82.4%	113	-10.6%
St. Louis	Kelsey	8	37	45	17.8%	65	16.0%	82.2%	58	-12.4%
St. Louis	Kugler	25	42	67	37.3%	74	18.2%	62.7%	80	-14.0%
St. Louis	Lakewood	110	618	728	15.1%	133	10.1%	84.9%	148	-8.7%
St. Louis	Lavell	17	91	108	15.7%	53	13.9%	84.3%	48	-12.2%
St. Louis	Leiding	88	36	124	71.0%	199	26.8%	29.0%	38	-7.9%
St. Louis	Linden Grove	5	27	32	15.6%	52	17.5%	84.4%	77	-16.2%
St. Louis	McDavitt	26	134	160	16.3%	77	20.0%	83.8%	50	-15.4%
St. Louis	Meadowlands	51	35	86	59.3%	69	14.6%	40.7%	57	-10.9%
St. Louis	Midway	55	453	508	10.8%	71	7.0%	89.2%	102	-7.9%
St. Louis	Morcom	11	25	36	30.6%	23	7.0%	69.4%	87	-16.4%
St. Louis	Morse	251	330	581	43.2%	297	18.0%	56.8%	140	-10.9%
St. Louis	Ness	5	12	17	29.4%	54	18.1%	70.6%	69	-15.1%
St. Louis	New Independence	28	76	104	26.9%	113	16.3%	73.1%	77	-11.2%
St. Louis	Normanna	81	148	229	35.4%	87	10.7%	64.6%	134	-8.0%
St. Louis	North Star	15	70	85	17.6%	90	6.9%	82.4%	158	-9.6%
St. Louis	Northland	24	45	69	34.8%	159	15.8%	65.2%	107	-8.7%
St. Louis	Owens	6	86	92	6.5%	15	6.6%	93.5%	65	-14.8%
St. Louis	Pequaywan	48	26	74	64.9%	217	19.6%	35.1%	165	-9.1%
St. Louis	Pike	11	163	174	6.3%	29	8.1%	93.7%	76	-11.2%
St. Louis	Portage	26	48	74	35.1%	149	22.5%	64.9%	91	-14.7%
St. Louis	Prairie Lake	-	14	14	0.0%	-	0.0%	100.0%	81	-11.9%
St. Louis	Rice Lake	213	1,282	1,495	14.2%	91	11.3%	85.8%	135	-9.0%
St. Louis	Sandy	21	117	138	15.2%	64	12.0%	84.8%	72	-10.8%
St. Louis	Solway	132	474	606	21.8%	167	12.8%	78.2%	114	-8.5%
St. Louis	Stoney Brook	35	31	66	53.0%	150	20.6%	47.0%	71	-10.1%
St. Louis	Sturgeon	5	37	42	11.9%	49	13.5%	88.1%	107	-19.2%
St. Louis	Toivola	14	47	61	23.0%	43	7.5%	77.0%	73	-12.8%

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St. Louis	Unorganized	794	1,400	2,194	36.2%	195	18.1%	63.8%	95	-10.3%
St. Louis	Van Buren	23	24	47	48.9%	97	12.7%	51.1%	105	-10.0%
St. Louis	Vermilion Lake	43	94	137	31.4%	339	23.4%	68.6%	96	-14.9%
St. Louis	Waasa	31	82	113	27.4%	43	9.6%	72.6%	27	-8.0%
St. Louis	White	66	558	624	10.6%	111	9.6%	89.4%	117	-9.0%
St. Louis	Willow Valley	5	35	40	12.5%	66	30.2%	87.5%	71	-18.4%
St. Louis	Wuori	56	156	212	26.4%	54	13.1%	73.6%	65	-9.4%
Stearns	Albany	41	109	150	27.3%	185	12.4%	72.7%	203	-9.6%
Stearns	Ashley	19	12	31	61.3%	115	19.3%	38.7%	68	-6.1%
Stearns	Avon	253	354	607	41.7%	180	12.9%	58.3%	162	-8.2%
Stearns	Brockway	161	506	667	24.1%	137	9.6%	75.9%	191	-8.3%
Stearns	Collegeville	139	426	565	24.6%	195	10.8%	75.4%	157	-7.1%
Stearns	Crow Lake	29	42	71	40.8%	120	18.8%	59.2%	75	-8.1%
Stearns	Crow River	17	26	43	39.5%	85	11.4%	60.5%	85	-8.7%
Stearns	Eden Lake	265	156	421	62.9%	231	15.9%	37.1%	152	-9.6%
Stearns	Fair Haven	99	254	353	28.0%	201	14.5%	72.0%	189	-11.4%
Stearns	Farming	49	102	151	32.5%	165	11.4%	67.5%	160	-9.1%
Stearns	Getty	15	18	33	45.5%	103	15.5%	54.5%	69	-7.5%
Stearns	Grove	17	45	62	27.4%	84	6.5%	72.6%	82	-5.9%
Stearns	Holding	31	156	187	16.6%	160	17.1%	83.4%	190	-12.3%
Stearns	Krain	41	70	111	36.9%	96	10.3%	63.1%	132	-9.1%
Stearns	Lake George	4	23	27	14.8%	-	0.0%	85.2%	78	-8.3%
Stearns	Lake Henry	5	7	12	41.7%	138	20.4%	58.3%	73	-6.1%
Stearns	Le Sauk	90	439	529	17.0%	196	11.1%	83.0%	137	-6.7%
Stearns	Luxemburg	26	55	81	32.1%	165	12.9%	67.9%	93	-6.8%
Stearns	Lynden	157	420	577	27.2%	158	12.7%	72.8%	126	-7.7%
Stearns	Maine Prairie	150	273	423	35.5%	228	13.2%	64.5%	210	-10.1%
Stearns	Melrose	36	95	131	27.5%	98	9.5%	72.5%	93	-6.6%
Stearns	Millwood	83	102	185	44.9%	195	11.6%	55.1%	150	-6.1%
Stearns	Munson	232	184	416	55.8%	184	14.9%	44.2%	123	-8.1%
Stearns	North Fork	13	5	18	72.2%	109	20.0%	27.8%	68	-8.6%
Stearns	Oak	50	14	64	78.1%	262	20.2%	21.9%	104	-6.8%
Stearns	Paynesville	183	290	473	38.7%	216	14.6%	61.3%	149	-9.3%
Stearns	Raymond	7	17	24	29.2%	53	10.8%	70.8%	65	-9.5%
Stearns	Sauk Centre	29	194	223	13.0%	110	10.2%	87.0%	94	-6.7%
Stearns	Spring Hill	2	12	14	14.3%	-	0.0%	85.7%	79	-6.3%
Stearns	St. Joseph	64	347	411	15.6%	93	9.0%	84.4%	102	-7.7%
Stearns	St. Martin	24	21	45	53.3%	143	15.3%	46.7%	113	-6.9%
Stearns	St. Wendel	338	274	612	55.2%	110	8.6%	44.8%	128	-7.4%
Stearns	Wakefield	266	616	882	30.2%	209	13.0%	69.8%	136	-8.3%

County	Township	Parcel Count			Parcels with Tax Increase			Parcels with Tax Decrease		
		Tax Increase	Tax Decrease	Total	Percent of Parcels	Average Increase (\$)	Average Change	Percent of Parcels	Average Decrease (\$)	Average Change
Stearns	Zion	5	18	23	21.7%	78	11.4%	78.3%	104	-8.0%
Steele	Aurora	34	79	113	30.1%	110	16.4%	69.9%	13	-1.1%
Steele	Berlin	37	71	108	34.3%	93	12.2%	65.7%	13	-1.3%
Steele	Blooming Prairie	7	72	79	8.9%	95	11.4%	91.1%	10	-1.2%
Steele	Clinton Falls	11	110	121	9.1%	170	7.5%	90.9%	21	-1.1%
Steele	Deerfield	21	83	104	20.2%	134	8.6%	79.8%	25	-1.6%
Steele	Havana	27	99	126	21.4%	135	9.3%	78.6%	16	-1.0%
Steele	Lemond	38	55	93	40.9%	98	9.7%	59.1%	14	-1.0%
Steele	Medford	9	78	87	10.3%	259	12.0%	89.7%	35	-1.9%
Steele	Meriden	15	121	136	11.0%	79	10.2%	89.0%	13	-0.9%
Steele	Merton	11	50	61	18.0%	95	6.5%	82.0%	18	-1.3%
Steele	Owatonna	9	157	166	5.4%	166	13.1%	94.6%	15	-0.9%
Steele	Somerset	40	147	187	21.4%	158	12.8%	78.6%	15	-1.0%
Steele	Summit	20	54	74	27.0%	71	9.5%	73.0%	12	-1.2%
Stevens	Baker	2	13	15	13.3%	-	0.0%	86.7%	25	-8.0%
Stevens	Darnen	12	46	58	20.7%	50	8.9%	79.3%	66	-5.6%
Stevens	Donnelly	1	13	14	7.1%	-	0.0%	92.9%	27	-6.2%
Stevens	Eldorado	1	6	7	14.3%	-	0.0%	85.7%	6	-2.6%
Stevens	Everglade	2	12	14	14.3%	-	0.0%	85.7%	22	-8.1%
Stevens	Framnas	11	48	59	18.6%	102	11.8%	81.4%	66	-6.1%
Stevens	Hodges	9	35	44	20.5%	100	15.7%	79.5%	62	-6.4%
Stevens	Horton	-	11	11	0.0%	-	0.0%	100.0%	28	-5.5%
Stevens	Moore	3	25	28	10.7%	-	0.0%	89.3%	48	-7.2%
Stevens	Morris	11	136	147	7.5%	62	7.7%	92.5%	70	-5.6%
Stevens	Pepperton	4	16	20	20.0%	-	0.0%	80.0%	32	-7.7%
Stevens	Rendsville	7	12	19	36.8%	32	8.7%	63.2%	43	-7.1%
Stevens	Scott	4	15	19	21.1%	-	0.0%	78.9%	27	-6.9%
Stevens	Stevens	3	8	11	27.3%	-	0.0%	72.7%	37	-7.0%
Stevens	Swan Lake	27	8	35	77.1%	153	12.5%	22.9%	27	-3.6%
Stevens	Synnes	1	8	9	11.1%	-	0.0%	88.9%	27	-8.1%
Swift	Appleton	34	19	53	64.2%	74	16.0%	35.8%	40	-4.5%
Swift	Benson	2	56	58	3.4%	-	0.0%	96.6%	30	-5.6%
Swift	Camp Lake	7	32	39	17.9%	32	18.7%	82.1%	22	-8.0%
Swift	Cashel	3	8	11	27.3%	-	0.0%	72.7%	26	-4.4%
Swift	Clontarf	6	8	14	42.9%	34	12.2%	57.1%	23	-7.3%
Swift	Dublin	5	5	10	50.0%	88	19.0%	50.0%	28	-3.8%
Swift	Edison	9	6	15	60.0%	32	10.6%	40.0%	17	-4.4%
Swift	Fairfield	6	2	8	75.0%	84	20.5%	25.0%	-	0.0%
Swift	Hayes	10	11	21	47.6%	43	12.7%	52.4%	30	-4.5%
Swift	Kerkhoven	4	15	19	21.1%	-	0.0%	78.9%	54	-7.5%

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Swift	Kildare	12	10	22	54.5%	29	10.1%	45.5%	19	-4.2%
Swift	Marysland	2	6	8	25.0%	-	0.0%	75.0%	21	-3.6%
Swift	Moyer	2	4	6	33.3%	-	0.0%	66.7%	-	0.0%
Swift	Pillsbury	14	23	37	37.8%	59	11.8%	62.2%	23	-3.8%
Swift	Shible	8	4	12	66.7%	76	16.8%	33.3%	-	0.0%
Swift	Six Mile Grove	5	21	26	19.2%	32	10.0%	80.8%	26	-6.6%
Swift	Swenoda	4	7	11	36.4%	-	0.0%	63.6%	22	-4.8%
Swift	Tara	5	3	8	62.5%	50	20.1%	37.5%	-	0.0%
Swift	Torning	35	67	102	34.3%	73	19.2%	65.7%	29	-5.6%
Swift	West Bank	8	13	21	38.1%	34	16.6%	61.9%	18	-5.3%
Todd	Bartlett	3	20	23	13.0%	-	0.0%	87.0%	166	-19.7%
Todd	Bertha	4	27	31	12.9%	-	0.0%	87.1%	135	-15.9%
Todd	Birchdale	73	168	241	30.3%	152	10.0%	69.7%	174	-9.5%
Todd	Bruce	29	66	95	30.5%	105	10.9%	69.5%	173	-12.0%
Todd	Burleene	4	19	23	17.4%	-	0.0%	82.6%	103	-13.3%
Todd	Burnhamville	60	131	191	31.4%	110	12.8%	68.6%	147	-11.3%
Todd	Eagle Valley	3	45	48	6.3%	-	0.0%	93.8%	149	-12.8%
Todd	Fawn Lake	29	74	103	28.2%	90	12.4%	71.8%	98	-14.2%
Todd	Germania	3	15	18	16.7%	-	0.0%	83.3%	128	-16.8%
Todd	Gordon	29	107	136	21.3%	87	9.3%	78.7%	135	-11.1%
Todd	Grey Eagle	63	127	190	33.2%	128	8.7%	66.8%	192	-9.6%
Todd	Hartford	21	108	129	16.3%	94	10.8%	83.7%	148	-13.8%
Todd	Iona	7	23	30	23.3%	28	6.8%	76.7%	77	-10.6%
Todd	Kandota	39	145	184	21.2%	146	12.1%	78.8%	189	-10.2%
Todd	Leslie	93	82	175	53.1%	185	13.8%	46.9%	150	-10.3%
Todd	Little Elk	16	34	50	32.0%	58	9.1%	68.0%	122	-11.8%
Todd	Little Sauk	29	98	127	22.8%	141	16.5%	77.2%	173	-12.8%
Todd	Long Prairie	22	191	213	10.3%	67	10.4%	89.7%	174	-12.7%
Todd	Moran	10	54	64	15.6%	35	11.0%	84.4%	135	-19.1%
Todd	Reynolds	14	65	79	17.7%	65	9.4%	82.3%	159	-11.8%
Todd	Round Prairie	50	69	119	42.0%	100	11.3%	58.0%	134	-10.6%
Todd	Staples	35	105	140	25.0%	48	11.9%	75.0%	145	-14.3%
Todd	Stowe Prairie	20	28	48	41.7%	83	12.1%	58.3%	108	-11.5%
Todd	Turtle Creek	9	52	61	14.8%	47	12.1%	85.2%	169	-15.3%
Todd	Villard	36	114	150	24.0%	95	11.3%	76.0%	183	-14.6%
Todd	Ward	33	44	77	42.9%	87	9.9%	57.1%	110	-10.6%
Todd	West Union	8	21	29	27.6%	67	10.5%	72.4%	97	-8.7%
Todd	Wykeham	15	33	48	31.3%	57	10.1%	68.8%	105	-11.9%
Traverse	Clifton	-	5	5	0.0%	-	0.0%	100.0%	35	-8.6%
Traverse	Croke	-	8	8	0.0%	-	0.0%	100.0%	31	-10.0%

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Traverse	Folsom	13	22	35	37.1%	160	17.3%	62.9%	49	-6.6%
Traverse	Lake Valley	-	40	40	0.0%	-	0.0%	100.0%	39	-8.7%
Traverse	Leonardsville	-	9	9	0.0%	-	0.0%	100.0%	36	-12.0%
Traverse	Monson	-	13	13	0.0%	-	0.0%	100.0%	29	-8.6%
Traverse	Redpath	-	5	5	0.0%	-	0.0%	100.0%	38	-6.7%
Traverse	Tara	-	12	12	0.0%	-	0.0%	100.0%	29	-11.8%
Traverse	Taylor	-	6	6	0.0%	-	0.0%	100.0%	27	-5.9%
Traverse	Tintah	-	5	5	0.0%	-	0.0%	100.0%	28	-4.8%
Traverse	Windsor	3	8	11	27.3%	-	0.0%	72.7%	49	-5.3%
Wabasha	Chester	10	31	41	24.4%	113	11.1%	75.6%	51	-4.4%
Wabasha	Elgin	5	157	162	3.1%	46	4.0%	96.9%	63	-4.9%
Wabasha	Gillford	13	51	64	20.3%	149	12.1%	79.7%	51	-5.2%
Wabasha	Glasgow	14	16	30	46.7%	122	14.4%	53.3%	58	-6.8%
Wabasha	Greenfield	134	412	546	24.5%	78	12.1%	75.5%	60	-5.6%
Wabasha	Highland	10	41	51	19.6%	119	9.5%	80.4%	71	-5.3%
Wabasha	Hyde Park	5	39	44	11.4%	47	5.8%	88.6%	49	-5.0%
Wabasha	Lake	13	78	91	14.3%	88	8.8%	85.7%	82	-6.0%
Wabasha	Mazeppa	25	152	177	14.1%	110	10.4%	85.9%	60	-4.8%
Wabasha	Minneiska	43	32	75	57.3%	98	19.0%	42.7%	46	-5.8%
Wabasha	Mount Pleasant	14	35	49	28.6%	83	10.9%	71.4%	55	-5.4%
Wabasha	Oakwood	4	33	37	10.8%	-	0.0%	89.2%	63	-5.7%
Wabasha	Pepin	17	101	118	14.4%	83	10.8%	85.6%	47	-5.9%
Wabasha	Plainview	19	37	56	33.9%	184	16.6%	66.1%	73	-4.8%
Wabasha	Watopa	10	25	35	28.6%	102	11.7%	71.4%	76	-6.4%
Wabasha	West Albany	16	44	60	26.7%	87	18.4%	73.3%	50	-5.8%
Wabasha	Zumbro	15	160	175	8.6%	99	9.4%	91.4%	70	-4.8%
Wadena	Aldrich	9	50	59	15.3%	224	27.7%	84.7%	103	-10.5%
Wadena	Blueberry	47	160	207	22.7%	113	12.5%	77.3%	147	-10.7%
Wadena	Bullard	13	32	45	28.9%	83	13.3%	71.1%	71	-9.0%
Wadena	Huntersville	15	13	28	53.6%	82	12.8%	46.4%	59	-7.9%
Wadena	Leaf River	22	55	77	28.6%	128	16.2%	71.4%	86	-8.7%
Wadena	Lyons	28	14	42	66.7%	142	23.1%	33.3%	71	-8.2%
Wadena	Meadow	15	22	37	40.5%	148	18.6%	59.5%	67	-8.5%
Wadena	North Germany	14	16	30	46.7%	103	14.0%	53.3%	86	-9.9%
Wadena	Orton	9	17	26	34.6%	127	18.0%	65.4%	59	-7.4%
Wadena	Red Eye	30	50	80	37.5%	105	11.6%	62.5%	99	-9.6%
Wadena	Rockwood	11	32	43	25.6%	126	11.5%	74.4%	108	-10.4%
Wadena	Shell River	21	43	64	32.8%	141	18.2%	67.2%	88	-9.0%
Wadena	Thomastown	32	152	184	17.4%	95	10.6%	82.6%	186	-12.1%
Wadena	Wadena	17	201	218	7.8%	68	11.6%	92.2%	92	-9.6%

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Wadena	Wing River	22	44	66	33.3%	73	10.7%	66.7%	89	-9.0%
Waseca	Alton	31	43	74	41.9%	92	12.0%	58.1%	22	-1.9%
Waseca	Blooming Grove	28	70	98	28.6%	157	11.4%	71.4%	24	-1.6%
Waseca	Byron	13	24	37	35.1%	92	16.3%	64.9%	9	-1.6%
Waseca	Freedom	31	20	51	60.8%	118	16.4%	39.2%	18	-2.0%
Waseca	Iosco	38	89	127	29.9%	111	9.4%	70.1%	28	-2.0%
Waseca	Janesville	37	68	105	35.2%	131	13.9%	64.8%	27	-2.2%
Waseca	New Richland	68	27	95	71.6%	137	16.2%	28.4%	17	-1.7%
Waseca	Otisco	52	64	116	44.8%	104	10.5%	55.2%	17	-1.5%
Waseca	St. Mary	8	73	81	9.9%	177	20.3%	90.1%	19	-1.5%
Waseca	Vivian	11	8	19	57.9%	169	23.4%	42.1%	21	-2.0%
Waseca	Wilton	17	47	64	26.6%	153	16.0%	73.4%	17	-1.7%
Waseca	Woodville	51	340	391	13.0%	156	11.2%	87.0%	25	-1.5%
Washington	Baytown	85	410	495	17.2%	92	5.1%	82.8%	250	-6.7%
Washington	Denmark	214	197	411	52.1%	315	12.5%	47.9%	200	-6.3%
Washington	Grey Cloud Island	65	48	113	57.5%	238	12.6%	42.5%	178	-5.2%
Washington	May	307	551	858	35.8%	466	17.8%	64.2%	247	-8.2%
Washington	New Scandia	361	827	1,188	30.4%	371	15.6%	69.6%	211	-8.5%
Washington	Stillwater	242	520	762	31.8%	245	9.5%	68.2%	232	-6.9%
Washington	West Lakeland	157	1,026	1,183	13.3%	129	6.6%	86.7%	191	-6.5%
Watonwan	Adrian	11	1	12	91.7%	111	30.0%	8.3%	-	0.0%
Watonwan	Antrim	24	1	25	96.0%	168	27.0%	4.0%	-	0.0%
Watonwan	Butterfield	29	1	30	96.7%	99	20.1%	3.3%	-	0.0%
Watonwan	Fieldon	26	1	27	96.3%	91	14.5%	3.7%	-	0.0%
Watonwan	Long Lake	80	12	92	87.0%	118	10.4%	13.0%	47	-2.6%
Watonwan	Madelia	50	15	65	76.9%	110	15.3%	23.1%	29	-3.4%
Watonwan	Nelson	40	1	41	97.6%	132	24.5%	2.4%	-	0.0%
Watonwan	Odin	17	1	18	94.4%	122	16.5%	5.6%	-	0.0%
Watonwan	Riverdale	38	5	43	88.4%	108	18.3%	11.6%	9	-1.7%
Watonwan	Rosendale	44	21	65	67.7%	94	15.9%	32.3%	22	-2.2%
Watonwan	South Branch	28	1	29	96.6%	150	28.5%	3.4%	-	0.0%
Watonwan	St. James	31	17	48	64.6%	94	19.2%	35.4%	19	-2.8%
Wilkin	Akron	1	6	7	14.3%	-	0.0%	85.7%	18	-1.5%
Wilkin	Atherton	10	5	15	66.7%	65	20.2%	33.3%	5	-1.3%
Wilkin	Bradford	8	10	18	44.4%	61	8.5%	55.6%	9	-1.4%
Wilkin	Brandrup	5	23	28	17.9%	95	15.5%	82.1%	6	-1.0%
Wilkin	Breckenridge	3	47	50	6.0%	-	0.0%	94.0%	3	-0.6%
Wilkin	Campbell	-	20	20	0.0%	-	0.0%	100.0%	11	-1.4%
Wilkin	Champion	7	3	10	70.0%	97	7.3%	30.0%	-	0.0%
Wilkin	Connelly	4	20	24	16.7%	-	0.0%	83.3%	4	-0.6%

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Wilkin	Deerhorn	-	10	10	0.0%	-	0.0%	100.0%	4	-0.9%
Wilkin	Foxhome	5	5	10	50.0%	87	18.1%	50.0%	11	-1.4%
Wilkin	Manston	2	3	5	40.0%	-	0.0%	60.0%	-	0.0%
Wilkin	McCauleyville	5	3	8	62.5%	175	31.9%	37.5%	-	0.0%
Wilkin	Meadows	2	3	5	40.0%	-	0.0%	60.0%	-	0.0%
Wilkin	Mitchell	4	7	11	36.4%	-	0.0%	63.6%	4	-0.6%
Wilkin	Nilsen	1	4	5	20.0%	-	0.0%	80.0%	-	0.0%
Wilkin	Nordick	3	6	9	33.3%	-	0.0%	66.7%	3	-0.7%
Wilkin	Prairie View	12	17	29	41.4%	92	19.7%	58.6%	7	-1.2%
Wilkin	Roberts	7	13	20	35.0%	47	14.7%	65.0%	3	-0.7%
Wilkin	Sunnyside	1	20	21	4.8%	-	0.0%	95.2%	3	-0.6%
Wilkin	Tanberg	5	3	8	62.5%	264	29.2%	37.5%	-	0.0%
Wilkin	Wolverton	11	13	24	45.8%	65	13.3%	54.2%	4	-0.8%
Winona	Dresbach	58	87	145	40.0%	185	15.2%	60.0%	163	-6.4%
Winona	Elba	11	32	43	25.6%	168	15.4%	74.4%	120	-7.4%
Winona	Fremont	3	27	30	10.0%	-	0.0%	90.0%	99	-10.4%
Winona	Hart	1	27	28	3.6%	-	0.0%	96.4%	100	-8.4%
Winona	Hillsdale	10	53	63	15.9%	158	12.4%	84.1%	141	-10.3%
Winona	Homer	53	365	418	12.7%	216	16.2%	87.3%	111	-7.1%
Winona	Mount Vernon	11	26	37	29.7%	155	14.5%	70.3%	128	-9.1%
Winona	New Hartford	45	134	179	25.1%	183	13.5%	74.9%	114	-8.6%
Winona	Norton	26	64	90	28.9%	134	16.3%	71.1%	112	-8.5%
Winona	Pleasant Hill	9	70	79	11.4%	75	6.7%	88.6%	160	-11.6%
Winona	Richmond	64	154	218	29.4%	160	13.8%	70.6%	78	-5.7%
Winona	Rollingstone	14	342	356	3.9%	103	10.1%	96.1%	80	-7.4%
Winona	Saratoga	19	65	84	22.6%	115	12.9%	77.4%	88	-7.6%
Winona	St. Charles	18	71	89	20.2%	151	13.3%	79.8%	94	-6.6%
Winona	Utica	40	32	72	55.6%	167	16.0%	44.4%	92	-6.6%
Winona	Warren	15	73	88	17.0%	102	10.7%	83.0%	112	-9.5%
Winona	Whitewater	7	17	24	29.2%	132	16.5%	70.8%	107	-7.6%
Winona	Wilson	35	298	333	10.5%	153	11.2%	89.5%	113	-6.7%
Winona	Wisconsin	20	43	63	31.7%	214	14.3%	68.3%	127	-10.2%
Wright	Albion	17	245	262	6.5%	93	11.0%	93.5%	252	-17.7%
Wright	Buffalo	30	451	481	6.2%	96	5.9%	93.8%	302	-14.6%
Wright	Chatham	47	282	329	14.3%	186	10.0%	85.7%	252	-11.4%
Wright	Clearwater	25	318	343	7.3%	125	13.6%	92.7%	193	-13.3%
Wright	Cokato	7	204	211	3.3%	105	13.6%	96.7%	204	-15.5%
Wright	Corinna	316	563	879	35.9%	189	12.8%	64.1%	185	-12.3%
Wright	Franklin	34	562	596	5.7%	163	7.2%	94.3%	334	-13.5%
Wright	French Lake	55	219	274	20.1%	144	13.2%	79.9%	150	-11.2%

## Residential Homestead

Tax Change Due to Elimination of Limited Market Value  
Property Taxes Payable 2005

County	Township	Parcel Count			Parcels with Tax Increase			Parcels with Tax Decrease		
		Tax Increase	Tax Decrease	Total	Percent of Parcels	Average Increase (\$)	Average Change	Percent of Parcels	Average Decrease (\$)	Average Change
Wright	Maple Lake	49	553	602	8.1%	97	8.4%	91.9%	281	-14.8%
Wright	Marysville	32	340	372	8.6%	119	11.5%	91.4%	224	-13.9%
Wright	Middleville	30	129	159	18.9%	98	14.5%	81.1%	212	-18.8%
Wright	Monticello	39	904	943	4.1%	81	8.6%	95.9%	161	-12.1%
Wright	Rockford	77	844	921	8.4%	203	11.5%	91.6%	239	-12.3%
Wright	Silver Creek	176	452	628	28.0%	156	10.9%	72.0%	212	-11.5%
Wright	Southside	151	341	492	30.7%	200	12.9%	69.3%	139	-11.3%
Wright	Stockholm	23	144	167	13.8%	113	11.8%	86.2%	184	-14.8%
Wright	Victor	19	203	222	8.6%	101	11.4%	91.4%	215	-18.4%
Wright	Woodland	15	197	212	7.1%	114	10.5%	92.9%	281	-17.0%
Yellow Medicine	Burton	-	11	11	0.0%	-	0.0%	100.0%	16	-4.4%
Yellow Medicine	Echo	-	14	14	0.0%	-	0.0%	100.0%	18	-3.4%
Yellow Medicine	Florida	2	16	18	11.1%	-	0.0%	88.9%	18	-5.2%
Yellow Medicine	Fortier	1	5	6	16.7%	-	0.0%	83.3%	38	-5.9%
Yellow Medicine	Friendship	1	18	19	5.3%	-	0.0%	94.7%	26	-3.0%
Yellow Medicine	Hammer	2	19	21	9.5%	-	0.0%	90.5%	21	-4.8%
Yellow Medicine	Hazel Run	6	23	29	20.7%	62	6.5%	79.3%	25	-2.9%
Yellow Medicine	Lisbon	7	20	27	25.9%	114	20.7%	74.1%	25	-3.2%
Yellow Medicine	Minnesota Falls	21	30	51	41.2%	130	16.6%	58.8%	29	-3.4%
Yellow Medicine	Norman	3	48	51	5.9%	-	0.0%	94.1%	34	-4.4%
Yellow Medicine	Normania	2	17	19	10.5%	-	0.0%	89.5%	22	-3.6%
Yellow Medicine	Omro	2	6	8	25.0%	-	0.0%	75.0%	27	-5.2%
Yellow Medicine	Oshkosh	-	27	27	0.0%	-	0.0%	100.0%	26	-4.9%
Yellow Medicine	Posen	3	20	23	13.0%	-	0.0%	87.0%	29	-2.4%
Yellow Medicine	Sandnes	6	23	29	20.7%	53	8.5%	79.3%	21	-2.9%
Yellow Medicine	Sioux Agency	10	9	19	52.6%	194	21.6%	47.4%	17	-3.7%
Yellow Medicine	Stony Run	19	81	100	19.0%	144	13.9%	81.0%	52	-3.7%
Yellow Medicine	Swede Prairie	-	19	19	0.0%	-	0.0%	100.0%	18	-4.2%
Yellow Medicine	Tyro	2	19	21	9.5%	-	0.0%	90.5%	20	-4.1%
Yellow Medicine	Wergeland	1	16	17	5.9%	-	0.0%	94.1%	29	-4.4%
Yellow Medicine	Wood Lake	-	21	21	0.0%	-	0.0%	100.0%	18	-2.9%

County	Township	Parcel Count			Parcels with Tax Increase			Parcels with Tax Decrease		
		Tax Increase	Tax Decrease	Total	Percent of Parcels	Average Increase (\$)	Average Change	Percent of Parcels	Average Decrease (\$)	Average Change
<b>State Total</b>		<b>152,432</b>	<b>43,353</b>	<b>195,785</b>	<b>77.9%</b>	<b>214</b>	<b>28.7%</b>	<b>22.1%</b>	<b>61</b>	<b>-6.8%</b>
Aitkin	Aitkin	191	275	466	41.0%	92	20.7%	59.0%	26	-9.9%
Aitkin	Ball Bluff	150	81	231	64.9%	85	22.3%	35.1%	38	-12.4%
Aitkin	Balsam	25	15	40	62.5%	69	26.0%	37.5%	46	-11.3%
Aitkin	Beaver	73	13	86	84.9%	60	20.0%	15.1%	70	-12.1%
Aitkin	Clark	45	9	54	83.3%	88	34.4%	16.7%	77	-11.6%
Aitkin	Cornish	108	8	116	93.1%	226	55.2%	6.9%	40	-10.3%
Aitkin	Farm Island	602	455	1,057	57.0%	169	16.3%	43.0%	38	-7.3%
Aitkin	Fleming	301	243	544	55.3%	110	14.3%	44.7%	52	-8.2%
Aitkin	Glen	441	88	529	83.4%	158	22.9%	16.6%	80	-10.8%
Aitkin	Haugen	118	32	150	78.7%	119	22.8%	21.3%	79	-10.7%
Aitkin	Hazelton	1,403	273	1,676	83.7%	99	25.1%	16.3%	44	-9.8%
Aitkin	Hill Lake	153	70	223	68.6%	115	28.3%	31.4%	79	-11.1%
Aitkin	Idun	86	107	193	44.6%	51	14.3%	55.4%	37	-11.7%
Aitkin	Jevne	191	73	264	72.3%	111	22.9%	27.7%	57	-11.0%
Aitkin	Kimberly	100	16	116	86.2%	194	31.8%	13.8%	31	-7.9%
Aitkin	Lakeside	324	307	631	51.3%	209	23.4%	48.7%	57	-12.0%
Aitkin	Lee	23	6	29	79.3%	60	23.9%	20.7%	15	-4.2%
Aitkin	Libby	85	29	114	74.6%	70	27.6%	25.4%	56	-12.0%
Aitkin	Logan	104	38	142	73.2%	75	31.5%	26.8%	40	-11.9%
Aitkin	Macville	53	33	86	61.6%	106	37.8%	38.4%	22	-8.0%
Aitkin	Malmo	178	122	300	59.3%	116	19.4%	40.7%	94	-11.5%
Aitkin	McGregor	16	5	21	76.2%	49	28.3%	23.8%	80	-16.2%
Aitkin	Millward	60	6	66	90.9%	106	33.2%	9.1%	282	-17.2%
Aitkin	Morrison	87	23	110	79.1%	50	31.4%	20.9%	22	-12.6%
Aitkin	Nordland	564	180	744	75.8%	142	23.4%	24.2%	46	-8.3%
Aitkin	Pliny	42	12	54	77.8%	87	30.8%	22.2%	41	-14.6%
Aitkin	Rice River	85	11	96	88.5%	102	33.3%	11.5%	32	-8.8%
Aitkin	Salo	42	62	104	40.4%	109	37.8%	59.6%	7	-16.5%
Aitkin	Seavey	45	6	51	88.2%	101	30.5%	11.8%	94	-10.5%
Aitkin	Shamrock	2,715	857	3,572	76.0%	164	24.9%	24.0%	22	-6.8%
Aitkin	Spalding	74	24	98	75.5%	86	33.3%	24.5%	54	-14.3%
Aitkin	Spencer	48	23	71	67.6%	35	21.9%	32.4%	30	-11.1%
Aitkin	Turner	224	101	325	68.9%	164	19.5%	31.1%	60	-9.2%
Aitkin	Unorganized	382	242	624	61.2%	94	29.7%	38.8%	11	-11.0%
Aitkin	Verdon	39	17	56	69.6%	79	26.1%	30.4%	89	-17.1%
Aitkin	Wagner	259	32	291	89.0%	267	37.9%	11.0%	66	-11.6%
Aitkin	Waukenabo	357	59	416	85.8%	181	25.9%	14.2%	31	-6.5%

Seasonal Recreational Residential

Tax Change Due to Elimination of Limited Market Value  
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Aitkin	Wealthwood	168	112	280	60.0%	375	45.0%	40.0%	12	-10.6%
Aitkin	White Pine	11	2	13	84.6%	104	41.9%	15.4%	-	0.0%
Aitkin	Williams	117	21	138	84.8%	72	25.9%	15.2%	40	-12.5%
Aitkin	Workman	278	37	315	88.3%	104	25.9%	11.7%	126	-9.9%
Anoka	Columbus	32	5	37	86.5%	163	22.8%	13.5%	0	-3.6%
Anoka	Linwood	134	149	283	47.3%	390	36.6%	52.7%	4	-4.3%
Becker	Audubon	100	37	137	73.0%	247	39.6%	27.0%	43	-8.2%
Becker	Burlington	71	16	87	81.6%	166	28.9%	18.4%	60	-7.0%
Becker	Callaway	7	3	10	70.0%	69	40.5%	30.0%	-	0.0%
Becker	Carsonville	10	2	12	83.3%	163	32.6%	16.7%	-	0.0%
Becker	Cormorant	627	92	719	87.2%	367	31.6%	12.8%	45	-6.3%
Becker	Detroit	264	71	335	78.8%	233	21.0%	21.2%	97	-5.3%
Becker	Eagle View	200	27	227	88.1%	214	26.9%	11.9%	76	-6.7%
Becker	Erie	246	40	286	86.0%	369	32.7%	14.0%	93	-6.4%
Becker	Forest	156	31	187	83.4%	597	32.5%	16.6%	140	-8.3%
Becker	Green Valley	65	13	78	83.3%	225	34.6%	16.7%	43	-9.3%
Becker	Hamden	2	3	5	40.0%	-	0.0%	60.0%	-	0.0%
Becker	Height of Land	220	25	245	89.8%	328	40.1%	10.2%	67	-8.0%
Becker	Holmesville	175	16	191	91.6%	309	36.6%	8.4%	82	-6.1%
Becker	Lake Eunice	767	120	887	86.5%	322	33.4%	13.5%	61	-6.1%
Becker	Lake Park	56	34	90	62.2%	89	27.9%	37.8%	41	-7.0%
Becker	Lake View	553	155	708	78.1%	245	17.9%	21.9%	86	-4.8%
Becker	Maple Grove	215	40	255	84.3%	284	31.2%	15.7%	79	-7.2%
Becker	Osage	152	15	167	91.0%	363	37.2%	9.0%	77	-6.0%
Becker	Richwood	36	-	36	100.0%	244	33.0%	0.0%	-	0.0%
Becker	Round Lake	259	26	285	90.9%	309	34.9%	9.1%	58	-6.2%
Becker	Runeberg	12	1	13	92.3%	113	21.4%	7.7%	-	0.0%
Becker	Savannah	95	10	105	90.5%	542	59.1%	9.5%	18	-8.0%
Becker	Shell Lake	129	20	149	86.6%	363	38.4%	13.4%	111	-9.9%
Becker	Silver Leaf	19	2	21	90.5%	292	79.6%	9.5%	-	0.0%
Becker	Spruce Grove	4	1	5	80.0%	-	0.0%	20.0%	-	0.0%
Becker	Sugar Bush	187	22	209	89.5%	240	42.4%	10.5%	83	-7.7%
Becker	Toad Lake	109	13	122	89.3%	306	36.9%	10.7%	147	-8.1%
Becker	Two Inlets	98	23	121	81.0%	472	32.7%	19.0%	106	-10.5%
Becker	White Earth	48	-	48	100.0%	100	95.0%	0.0%	-	0.0%
Becker	Wolf Lake	21	2	23	91.3%	335	34.1%	8.7%	-	0.0%
Beltrami	Alaska	78	28	106	73.6%	97	16.2%	26.4%	25	-3.7%
Beltrami	Battle	2	3	5	40.0%	-	0.0%	60.0%	-	0.0%
Beltrami	Bemidji	40	7	47	85.1%	96	21.0%	14.9%	45	-4.5%
Beltrami	Benville	12	6	18	66.7%	16	11.4%	33.3%	7	-4.0%

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Beltrami	Birch	18	7	25	72.0%	151	22.7%	28.0%	13	-1.9%
Beltrami	Buzzle	29	7	36	80.6%	112	33.4%	19.4%	67	-4.9%
Beltrami	Cormant	13	4	17	76.5%	41	13.2%	23.5%	-	0.0%
Beltrami	Durand	25	5	30	83.3%	123	12.6%	16.7%	87	-2.9%
Beltrami	Eckles	4	3	7	57.1%	-	0.0%	42.9%	-	0.0%
Beltrami	Frohn	160	53	213	75.1%	85	17.5%	24.9%	67	-4.1%
Beltrami	Grant Valley	18	8	26	69.2%	136	22.1%	30.8%	18	-4.5%
Beltrami	Hagali	85	46	131	64.9%	65	16.8%	35.1%	28	-3.5%
Beltrami	Hamre	34	3	37	91.9%	36	16.1%	8.1%	-	0.0%
Beltrami	Hines	78	15	93	83.9%	101	19.6%	16.1%	44	-4.3%
Beltrami	Hornet	24	5	29	82.8%	69	23.8%	17.2%	10	-1.9%
Beltrami	Jones	9	2	11	81.8%	137	13.8%	18.2%	-	0.0%
Beltrami	Kelliher	8	8	16	50.0%	49	11.5%	50.0%	23	-5.7%
Beltrami	Lammers	6	-	6	100.0%	111	46.5%	0.0%	-	0.0%
Beltrami	Langor	14	-	14	100.0%	170	36.0%	0.0%	-	0.0%
Beltrami	Lee	4	2	6	66.7%	-	0.0%	33.3%	-	0.0%
Beltrami	Liberty	27	21	48	56.3%	35	13.4%	43.8%	26	-4.1%
Beltrami	Maple Ridge	26	4	30	86.7%	84	22.2%	13.3%	-	0.0%
Beltrami	Minnie	65	13	78	83.3%	51	31.0%	16.7%	28	-5.5%
Beltrami	Moose Lake	104	18	122	85.2%	176	27.4%	14.8%	46	-3.7%
Beltrami	Nebish	20	12	32	62.5%	58	14.6%	37.5%	41	-4.4%
Beltrami	Northern	104	144	248	41.9%	85	9.3%	58.1%	84	-4.3%
Beltrami	Port Hope	66	17	83	79.5%	78	24.3%	20.5%	53	-3.1%
Beltrami	Quiring	6	4	10	60.0%	43	3.9%	40.0%	-	0.0%
Beltrami	Roosevelt	71	18	89	79.8%	65	23.8%	20.2%	37	-4.1%
Beltrami	Shooks	9	3	12	75.0%	46	9.9%	25.0%	-	0.0%
Beltrami	Shotley	159	23	182	87.4%	133	32.6%	12.6%	21	-5.3%
Beltrami	Spruce Grove	38	9	47	80.9%	20	20.4%	19.1%	8	-3.4%
Beltrami	Steenerson	23	7	30	76.7%	62	21.3%	23.3%	14	-4.9%
Beltrami	Sugar Bush	46	16	62	74.2%	86	18.6%	25.8%	27	-3.0%
Beltrami	Summit	13	3	16	81.3%	88	15.9%	18.8%	-	0.0%
Beltrami	Taylor	50	10	60	83.3%	97	16.2%	16.7%	53	-3.6%
Beltrami	Ten Lake	183	101	284	64.4%	286	24.9%	35.6%	43	-4.9%
Beltrami	Turtle Lake	136	176	312	43.6%	66	16.8%	56.4%	52	-4.4%
Beltrami	Turtle River	153	112	265	57.7%	93	14.6%	42.3%	56	-3.8%
Beltrami	Unorganized	89	59	148	60.1%	131	22.7%	39.9%	13	-4.1%
Beltrami	Waskish	205	194	399	51.4%	88	31.8%	48.6%	15	-5.7%
Beltrami	Woodrow	11	10	21	52.4%	50	15.8%	47.6%	20	-3.5%
Benton	Glendorado	7	1	8	87.5%	191	21.0%	12.5%	-	0.0%
Benton	Granite Ledge	13	1	14	92.9%	343	41.7%	7.1%	-	0.0%

Seasonal Recreational Residential

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Benton	Langola	61	9	70	87.1%	236	26.2%	12.9%	18	-3.1%
Benton	Minden	6	2	8	75.0%	158	58.4%	25.0%	-	0.0%
Benton	Watab	132	24	156	84.6%	229	28.6%	15.4%	16	-4.0%
Big Stone	Akron	6	3	9	66.7%	86	31.5%	33.3%	-	0.0%
Big Stone	Artichoke	10	4	14	71.4%	107	55.3%	28.6%	-	0.0%
Big Stone	Big Stone Township	80	15	95	84.2%	155	24.6%	15.8%	44	-4.1%
Big Stone	Foster	178	34	212	84.0%	120	29.2%	16.0%	19	-4.2%
Big Stone	Odessa	3	2	5	60.0%	-	0.0%	40.0%	-	0.0%
Big Stone	Prior	176	24	200	88.0%	152	26.5%	12.0%	56	-4.9%
Blue Earth	Jamestown	96	46	142	67.6%	264	53.0%	32.4%	16	-5.7%
Blue Earth	Le Ray	25	7	32	78.1%	486	76.5%	21.9%	24	-4.9%
Carlton	Atkinson	71	7	78	91.0%	121	23.3%	9.0%	47	-6.4%
Carlton	Automba	55	13	68	80.9%	114	35.7%	19.1%	2	-11.2%
Carlton	Barnum	271	92	363	74.7%	133	20.1%	25.3%	45	-7.5%
Carlton	Beseman	46	3	49	93.9%	121	27.5%	6.1%	-	0.0%
Carlton	Blackhoof	87	3	90	96.7%	115	34.1%	3.3%	-	0.0%
Carlton	Eagle	204	16	220	92.7%	220	26.9%	7.3%	66	-7.0%
Carlton	Holyoke	128	17	145	88.3%	112	33.2%	11.7%	27	-5.4%
Carlton	Kalevala	82	7	89	92.1%	118	38.0%	7.9%	44	-5.9%
Carlton	Lakeview	107	8	115	93.0%	191	36.8%	7.0%	90	-10.0%
Carlton	Mahtowa	27	3	30	90.0%	82	16.1%	10.0%	-	0.0%
Carlton	Moose Lake	108	36	144	75.0%	92	22.6%	25.0%	43	-5.6%
Carlton	Perch Lake	132	23	155	85.2%	166	22.5%	14.8%	19	-4.0%
Carlton	Silver Brook	3	2	5	60.0%	-	0.0%	40.0%	-	0.0%
Carlton	Silver	67	7	74	90.5%	93	40.3%	9.5%	22	-5.2%
Carlton	Skelton	38	3	41	92.7%	109	34.4%	7.3%	-	0.0%
Carlton	Split Rock	58	-	58	100.0%	112	48.0%	0.0%	-	0.0%
Carlton	Thomson	10	1	11	90.9%	114	25.5%	9.1%	-	0.0%
Carlton	Twin Lakes	55	31	86	64.0%	126	25.2%	36.0%	23	-4.3%
Carlton	Unorganized	269	75	344	78.2%	145	37.4%	21.8%	17	-7.6%
Carlton	Wrenshall	54	13	67	80.6%	78	30.6%	19.4%	1	-7.0%
Carver	Laketown	13	2	15	86.7%	699	30.2%	13.3%	-	0.0%
Carver	Waconia	11	1	12	91.7%	1,000	62.7%	8.3%	-	0.0%
Cass	Ansel	11	2	13	84.6%	186	33.8%	15.4%	-	0.0%
Cass	Barclay	150	35	185	81.1%	86	29.5%	18.9%	37	-8.4%
Cass	Becker	49	6	55	89.1%	155	33.8%	10.9%	31	-12.9%
Cass	Beulah	118	12	130	90.8%	96	26.7%	9.2%	21	-8.9%
Cass	Birch Lake	549	87	636	86.3%	282	32.6%	13.7%	69	-8.4%
Cass	Blind Lake	73	30	103	70.9%	73	26.9%	29.1%	35	-10.2%
Cass	Boy Lake	172	17	189	91.0%	434	48.4%	9.0%	65	-6.4%

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		Tax Increase	Tax Decrease	Total	Percent of Parcels	Average Increase (\$)	Average Change	Percent of Parcels	Average Decrease (\$)	Average Change
Cass	Boy River	19	3	22	86.4%	49	30.8%	13.6%	-	0.0%
Cass	Bull Moose	26	7	33	78.8%	94	33.5%	21.2%	1	-15.4%
Cass	Bungo	29	3	32	90.6%	129	27.3%	9.4%	-	0.0%
Cass	Byron	17	2	19	89.5%	164	31.9%	10.5%	-	0.0%
Cass	Crooked Lake	936	140	1,076	87.0%	297	32.7%	13.0%	104	-8.1%
Cass	Deerfield	62	42	104	59.6%	58	17.9%	40.4%	58	-10.1%
Cass	Fairview	335	104	439	76.3%	593	24.8%	23.7%	54	-3.8%
Cass	Gould	132	16	148	89.2%	308	50.3%	10.8%	99	-11.0%
Cass	Hiram	551	46	597	92.3%	420	31.5%	7.7%	123	-6.0%
Cass	Home Brook	34	2	36	94.4%	69	26.8%	5.6%	-	0.0%
Cass	Inguadona	159	24	183	86.9%	257	31.2%	13.1%	70	-8.8%
Cass	Kego	605	64	669	90.4%	271	32.9%	9.6%	41	-4.7%
Cass	Leech Lake	225	68	293	76.8%	250	31.1%	23.2%	97	-8.3%
Cass	Lima	35	4	39	89.7%	70	37.9%	10.3%	-	0.0%
Cass	Loon Lake	79	7	86	91.9%	295	37.8%	8.1%	78	-8.5%
Cass	Maple	58	2	60	96.7%	133	33.6%	3.3%	-	0.0%
Cass	May	37	24	61	60.7%	127	25.6%	39.3%	41	-13.5%
Cass	McKinley	29	3	32	90.6%	96	37.1%	9.4%	-	0.0%
Cass	Meadow Brook	443	163	606	73.1%	13	24.6%	26.9%	6	-13.5%
Cass	Moose Lake	26	3	29	89.7%	113	30.9%	10.3%	-	0.0%
Cass	Otter Tail Peninsula	193	10	203	95.1%	770	72.5%	4.9%	186	-12.7%
Cass	Pike Bay	80	82	162	49.4%	68	13.1%	50.6%	51	-6.2%
Cass	Pine Lake	329	57	386	85.2%	422	44.4%	14.8%	111	-8.2%
Cass	Pine River	112	94	206	54.4%	84	29.8%	45.6%	47	-10.5%
Cass	Ponto Lake	707	159	866	81.6%	207	27.2%	18.4%	73	-8.8%
Cass	Poplar	20	2	22	90.9%	79	30.4%	9.1%	-	0.0%
Cass	Powers	582	105	687	84.7%	185	30.5%	15.3%	80	-8.6%
Cass	Remer	20	17	37	54.1%	56	24.1%	45.9%	52	-10.6%
Cass	Rogers	204	22	226	90.3%	350	44.2%	9.7%	17	-9.5%
Cass	Salem	37	11	48	77.1%	53	25.7%	22.9%	19	-9.4%
Cass	Shingobee	512	275	787	65.1%	349	26.3%	34.9%	109	-7.5%
Cass	Slater	113	41	154	73.4%	67	20.3%	26.6%	45	-9.2%
Cass	Smoky Hollow	74	28	102	72.5%	102	21.8%	27.5%	38	-9.1%
Cass	Sylvan	429	206	635	67.6%	166	24.9%	32.4%	79	-9.3%
Cass	Thunder Lake	460	62	522	88.1%	414	37.1%	11.9%	95	-7.3%
Cass	Torrey	111	39	150	74.0%	141	24.4%	26.0%	29	-7.8%
Cass	Trelipe	236	35	271	87.1%	220	33.4%	12.9%	68	-8.4%
Cass	Turtle Lake	368	87	455	80.9%	450	35.6%	19.1%	117	-9.8%
Cass	Unorganized	325	40	365	89.0%	358	48.6%	11.0%	46	-8.7%
Cass	Wabedo	656	79	735	89.3%	463	42.0%	10.7%	207	-9.7%

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		Tax Increase	Tax Decrease	Total	Percent of Parcels	Average Increase (\$)	Average Change	Percent of Parcels	Average Decrease (\$)	Average Change
Cass	Walden	29	5	34	85.3%	68	26.9%	14.7%	65	-10.1%
Cass	Wilkinson	94	16	110	85.5%	262	38.2%	14.5%	72	-9.6%
Cass	Wilson	22	20	42	52.4%	60	23.1%	47.6%	18	-10.7%
Cass	Woodrow	1,170	182	1,352	86.5%	219	23.4%	13.5%	94	-7.2%
Chippewa	Kragero	8	1	9	88.9%	10	48.0%	11.1%	-	0.0%
Chippewa	Sparta	9	3	12	75.0%	23	14.0%	25.0%	-	0.0%
Chippewa	Tunsberg	16	1	17	94.1%	15	44.4%	5.9%	-	0.0%
Chisago	Amador	13	2	15	86.7%	694	41.4%	13.3%	-	0.0%
Chisago	Chisago Lake	117	29	146	80.1%	338	22.7%	19.9%	59	-4.3%
Chisago	Fish Lake	245	35	280	87.5%	83	20.2%	12.5%	58	-6.7%
Chisago	Franconia	9	17	26	34.6%	168	17.3%	65.4%	148	-12.4%
Chisago	Lent	5	-	5	100.0%	546	73.2%	0.0%	-	0.0%
Chisago	Nessel	265	47	312	84.9%	256	20.9%	15.1%	102	-7.1%
Chisago	Rushseba	37	10	47	78.7%	288	36.5%	21.3%	106	-7.9%
Chisago	Shafer	8	1	9	88.9%	347	41.1%	11.1%	-	0.0%
Chisago	Sunrise	27	5	32	84.4%	319	47.6%	15.6%	72	-13.5%
Chisago	Wyoming	32	5	37	86.5%	531	34.9%	13.5%	67	-10.2%
Clay	Parke	44	28	72	61.1%	108	22.5%	38.9%	20	-2.3%
Clearwater	Bear Creek	48	7	55	87.3%	83	24.5%	12.7%	14	-4.1%
Clearwater	Clearwater Unorganized	55	48	103	53.4%	53	12.8%	46.6%	28	-3.3%
Clearwater	Clover	27	4	31	87.1%	103	26.0%	12.9%	-	0.0%
Clearwater	Copley	5	5	10	50.0%	109	25.8%	50.0%	15	-3.4%
Clearwater	Dudley	7	4	11	63.6%	101	25.2%	36.4%	-	0.0%
Clearwater	Eddy	3	2	5	60.0%	-	0.0%	40.0%	-	0.0%
Clearwater	Holst	10	-	10	100.0%	115	25.5%	0.0%	-	0.0%
Clearwater	Itasca	69	24	93	74.2%	120	18.0%	25.8%	21	-3.1%
Clearwater	La Prairie	30	23	53	56.6%	79	23.3%	43.4%	26	-3.2%
Clearwater	Leon	8	1	9	88.9%	83	25.0%	11.1%	-	0.0%
Clearwater	Minerva	17	3	20	85.0%	105	24.2%	15.0%	-	0.0%
Clearwater	Moose Creek	28	1	29	96.6%	93	27.2%	3.4%	-	0.0%
Clearwater	Nora	18	-	18	100.0%	102	27.1%	0.0%	-	0.0%
Clearwater	Pine Lake	33	79	112	29.5%	41	12.7%	70.5%	12	-2.4%
Clearwater	Popple	16	14	30	53.3%	173	33.3%	46.7%	14	-3.5%
Clearwater	Rice	51	5	56	91.1%	152	26.5%	8.9%	12	-1.9%
Clearwater	Sinclair	59	35	94	62.8%	80	16.9%	37.2%	38	-3.2%
Clearwater	Winsor	7	3	10	70.0%	49	19.5%	30.0%	-	0.0%
Cook	Lutsen	668	334	1,002	66.7%	201	24.6%	33.3%	143	-7.1%
Cook	Schroeder	227	48	275	82.5%	266	23.1%	17.5%	65	-6.7%
Cook	Tofte	266	134	400	66.5%	129	17.1%	33.5%	165	-8.0%
Cook	Unorganized	2,776	425	3,201	86.7%	188	27.8%	13.3%	131	-6.0%

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Crow Wing	1st Unorganized	683	275	958	71.3%	351	33.3%	28.7%	57	-7.1%
Crow Wing	2nd Unorganized	57	1	58	98.3%	118	33.7%	1.7%	-	0.0%
Crow Wing	Bay Lake	1,160	636	1,796	64.6%	364	28.1%	35.4%	82	-7.6%
Crow Wing	Center	269	48	317	84.9%	187	26.7%	15.1%	76	-6.3%
Crow Wing	Crow Wing	28	3	31	90.3%	98	31.7%	9.7%	-	0.0%
Crow Wing	Daggett Brook	7	5	12	58.3%	40	19.9%	41.7%	52	-11.8%
Crow Wing	Deerwood	349	195	544	64.2%	246	31.6%	35.8%	62	-8.1%
Crow Wing	Fairfield	208	45	253	82.2%	308	33.6%	17.8%	65	-11.6%
Crow Wing	Fort Ripley	176	9	185	95.1%	167	22.9%	4.9%	75	-4.7%
Crow Wing	Gail Lake	88	25	113	77.9%	100	31.2%	22.1%	63	-9.1%
Crow Wing	Garrison	845	135	980	86.2%	151	29.0%	13.8%	43	-7.3%
Crow Wing	Ideal	1,514	285	1,799	84.2%	590	29.6%	15.8%	191	-8.1%
Crow Wing	Irondale	222	53	275	80.7%	230	40.2%	19.3%	65	-7.9%
Crow Wing	Jenkins	268	95	363	73.8%	276	21.3%	26.2%	125	-7.4%
Crow Wing	Lake Edwards	649	233	882	73.6%	363	28.3%	26.4%	99	-7.5%
Crow Wing	Little Pine	105	29	134	78.4%	62	23.6%	21.6%	63	-8.8%
Crow Wing	Long Lake	335	32	367	91.3%	165	27.5%	8.7%	25	-6.3%
Crow Wing	Maple Grove	220	79	299	73.6%	183	22.7%	26.4%	67	-7.1%
Crow Wing	Mission	558	94	652	85.6%	381	28.0%	14.4%	176	-7.0%
Crow Wing	Nokay Lake	108	81	189	57.1%	87	18.8%	42.9%	51	-7.4%
Crow Wing	Oak Lawn	86	27	113	76.1%	102	35.2%	23.9%	19	-4.8%
Crow Wing	Pelican	752	135	887	84.8%	442	35.3%	15.2%	24	-4.5%
Crow Wing	Perry Lake	110	2	112	98.2%	189	44.4%	1.8%	-	0.0%
Crow Wing	Platte Lake	41	32	73	56.2%	85	16.2%	43.8%	42	-8.0%
Crow Wing	Rabbit Lake	113	29	142	79.6%	204	29.5%	20.4%	62	-7.0%
Crow Wing	Roosevelt	834	441	1,275	65.4%	142	30.7%	34.6%	16	-7.9%
Crow Wing	Ross Lake	457	63	520	87.9%	160	28.5%	12.1%	62	-8.0%
Crow Wing	St. Mathias	38	9	47	80.9%	88	19.8%	19.1%	29	-8.9%
Crow Wing	Timothy	92	21	113	81.4%	439	28.4%	18.6%	67	-4.7%
Crow Wing	Wolford	325	76	401	81.0%	142	35.7%	19.0%	11	-10.4%
Dakota	Nininger	8	-	8	100.0%	73	32.4%	0.0%	-	0.0%
Dakota	Randolph	18	-	18	100.0%	176	33.2%	0.0%	-	0.0%
Douglas	Alexandria	396	48	444	89.2%	578	33.8%	10.8%	91	-4.9%
Douglas	Belle River	10	13	23	43.5%	70	50.3%	56.5%	5	-5.2%
Douglas	Brandon	223	101	324	68.8%	213	30.9%	31.2%	43	-6.8%
Douglas	Carlos	403	38	441	91.4%	683	29.7%	8.6%	65	-4.1%
Douglas	Evansville	10	17	27	37.0%	143	46.9%	63.0%	51	-7.9%
Douglas	Holmes City	274	41	315	87.0%	216	35.7%	13.0%	62	-6.7%
Douglas	Hudson	101	25	126	80.2%	247	22.7%	19.8%	116	-6.4%
Douglas	Ida	504	125	629	80.1%	452	30.5%	19.9%	103	-6.5%

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		Tax Increase	Tax Decrease	Total	Percent of Parcels	Average Increase (\$)	Average Change	Percent of Parcels	Average Decrease (\$)	Average Change
Douglas	La Grand	379	97	476	79.6%	418	30.6%	20.4%	134	-5.7%
Douglas	Lake Mary	195	77	272	71.7%	331	37.7%	28.3%	59	-5.4%
Douglas	Leaf Valley	183	32	215	85.1%	372	26.5%	14.9%	106	-5.8%
Douglas	Lund	65	8	73	89.0%	120	20.4%	11.0%	46	-6.6%
Douglas	Millerville	104	27	131	79.4%	254	30.9%	20.6%	80	-6.2%
Douglas	Miltona	473	53	526	89.9%	335	28.2%	10.1%	152	-4.7%
Douglas	Moe	254	50	304	83.6%	291	30.9%	16.4%	44	-5.3%
Douglas	Orange	22	2	24	91.7%	213	24.7%	8.3%	-	0.0%
Douglas	Osakis	82	73	155	52.9%	120	22.7%	47.1%	74	-7.2%
Douglas	Solem	10	1	11	90.9%	76	50.0%	9.1%	-	0.0%
Douglas	Spruce Hill	34	2	36	94.4%	152	44.4%	5.6%	-	0.0%
Douglas	Urness	122	8	130	93.8%	190	38.0%	6.2%	62	-5.4%
Faribault	Delavan	47	10	57	82.5%	113	24.2%	17.5%	1	-1.7%
Faribault	Foster	3	7	10	30.0%	-	0.0%	70.0%	0	-1.5%
Fillmore	Amherst	18	3	21	85.7%	92	38.8%	14.3%	-	0.0%
Fillmore	Arendahl	23	1	24	95.8%	223	47.6%	4.2%	-	0.0%
Fillmore	Bloomfield	11	2	13	84.6%	177	63.2%	15.4%	-	0.0%
Fillmore	Bristol	12	-	12	100.0%	52	44.6%	0.0%	-	0.0%
Fillmore	Canton	8	1	9	88.9%	86	42.7%	11.1%	-	0.0%
Fillmore	Carimona	34	-	34	100.0%	127	50.8%	0.0%	-	0.0%
Fillmore	Carrolton	27	2	29	93.1%	156	40.4%	6.9%	-	0.0%
Fillmore	Chatfield	13	-	13	100.0%	129	46.1%	0.0%	-	0.0%
Fillmore	Fillmore	44	5	49	89.8%	107	40.6%	10.2%	11	-9.6%
Fillmore	Forestville	22	1	23	95.7%	167	51.9%	4.3%	-	0.0%
Fillmore	Fountain	10	-	10	100.0%	93	34.9%	0.0%	-	0.0%
Fillmore	Harmony	9	-	9	100.0%	80	49.3%	0.0%	-	0.0%
Fillmore	Holt	32	2	34	94.1%	181	38.5%	5.9%	-	0.0%
Fillmore	Jordan	27	-	27	100.0%	179	54.6%	0.0%	-	0.0%
Fillmore	Newburg	7	1	8	87.5%	113	30.3%	12.5%	-	0.0%
Fillmore	Norway	18	-	18	100.0%	203	39.7%	0.0%	-	0.0%
Fillmore	Pilot Mound	43	7	50	86.0%	157	40.8%	14.0%	50	-8.5%
Fillmore	Preble	52	1	53	98.1%	186	38.4%	1.9%	-	0.0%
Fillmore	Preston	7	1	8	87.5%	183	24.7%	12.5%	-	0.0%
Fillmore	Spring Valley	26	1	27	96.3%	144	47.6%	3.7%	-	0.0%
Fillmore	Sumner	9	-	9	100.0%	105	49.1%	0.0%	-	0.0%
Fillmore	York	7	-	7	100.0%	319	51.9%	0.0%	-	0.0%
Freeborn	Carlston	1	7	8	12.5%	-	0.0%	87.5%	1	-1.3%
Freeborn	Geneva	1	8	9	11.1%	-	0.0%	88.9%	4	-1.6%
Goodhue	Florence	64	22	86	74.4%	219	20.5%	25.6%	39	-3.7%
Goodhue	Vasa	9	2	11	81.8%	274	20.7%	18.2%	-	0.0%

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Goodhue	Wacouta	24	16	40	60.0%	291	17.1%	40.0%	77	-2.6%
Grant	Elk Lake	47	25	72	65.3%	51	14.7%	34.7%	9	-3.1%
Grant	Erdahl	71	10	81	87.7%	175	27.2%	12.3%	33	-2.8%
Grant	Land	7	-	7	100.0%	74	36.2%	0.0%	-	0.0%
Grant	Lien	27	3	30	90.0%	50	37.2%	10.0%	-	0.0%
Grant	Macsville	6	1	7	85.7%	122	43.3%	14.3%	-	0.0%
Grant	Pelican Lake	222	61	283	78.4%	204	28.0%	21.6%	63	-5.3%
Grant	Pomme de Terre	14	5	19	73.7%	100	26.2%	26.3%	28	-6.7%
Grant	Stony Brook	17	11	28	60.7%	60	26.0%	39.3%	11	-3.6%
Houston	Black Hammer	37	8	45	82.2%	200	34.3%	17.8%	27	-4.4%
Houston	Brownsville	14	2	16	87.5%	195	34.8%	12.5%	-	0.0%
Houston	Caledonia	9	-	9	100.0%	148	41.7%	0.0%	-	0.0%
Houston	Crooked Creek	28	4	32	87.5%	159	31.5%	12.5%	-	0.0%
Houston	Hokah	11	1	12	91.7%	151	47.3%	8.3%	-	0.0%
Houston	Houston	23	2	25	92.0%	173	41.0%	8.0%	-	0.0%
Houston	Jefferson	14	7	21	66.7%	228	27.4%	33.3%	35	-8.4%
Houston	La Crescent	11	-	11	100.0%	108	50.5%	0.0%	-	0.0%
Houston	Mayville	14	-	14	100.0%	142	40.7%	0.0%	-	0.0%
Houston	Money Creek	33	12	45	73.3%	118	29.0%	26.7%	47	-5.4%
Houston	Mound Prairie	16	4	20	80.0%	105	35.8%	20.0%	-	0.0%
Houston	Sheldon	23	4	27	85.2%	140	29.3%	14.8%	-	0.0%
Houston	Spring Grove	12	4	16	75.0%	29	47.8%	25.0%	-	0.0%
Houston	Union	14	-	14	100.0%	256	37.3%	0.0%	-	0.0%
Houston	Wilmington	3	2	5	60.0%	-	0.0%	40.0%	-	0.0%
Houston	Winnebago	16	3	19	84.2%	97	27.1%	15.8%	-	0.0%
Houston	Yucatan	40	4	44	90.9%	219	36.3%	9.1%	-	0.0%
Hubbard	Akeley	307	27	334	91.9%	226	41.9%	8.1%	86	-12.0%
Hubbard	Arago	333	93	426	78.2%	294	28.2%	21.8%	129	-8.1%
Hubbard	Badoura	59	11	70	84.3%	360	41.5%	15.7%	84	-12.3%
Hubbard	Clay	98	14	112	87.5%	450	37.5%	12.5%	174	-8.9%
Hubbard	Clover	203	20	223	91.0%	143	30.3%	9.0%	88	-8.5%
Hubbard	Crow Wing Lake	549	81	630	87.1%	226	35.6%	12.9%	95	-8.8%
Hubbard	Farden	181	42	223	81.2%	141	19.3%	18.8%	100	-5.9%
Hubbard	Fern	47	5	52	90.4%	124	33.6%	9.6%	31	-6.8%
Hubbard	Guthrie	70	4	74	94.6%	130	39.4%	5.4%	-	0.0%
Hubbard	Hart Lake	100	7	107	93.5%	310	29.8%	6.5%	143	-11.5%
Hubbard	Helga	52	17	69	75.4%	108	23.0%	24.6%	111	-6.6%
Hubbard	Hendrickson	68	5	73	93.2%	213	37.9%	6.8%	103	-7.2%
Hubbard	Henrietta	334	101	435	76.8%	211	25.4%	23.2%	162	-8.7%
Hubbard	Hubbard	463	195	658	70.4%	160	21.6%	29.6%	127	-8.0%

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		Tax Increase	Tax Decrease	Total	Percent of Parcels	Average Increase (\$)	Average Change	Percent of Parcels	Average Decrease (\$)	Average Change
Hubbard	Lake Alice	83	29	112	74.1%	188	41.8%	25.9%	58	-5.0%
Hubbard	Lake Emma	819	173	992	82.6%	301	27.1%	17.4%	172	-7.9%
Hubbard	Lake George	148	19	167	88.6%	260	39.1%	11.4%	90	-6.5%
Hubbard	Lake Hattie	126	3	129	97.7%	261	49.9%	2.3%	-	0.0%
Hubbard	Lakeport	361	48	409	88.3%	366	28.8%	11.7%	130	-8.5%
Hubbard	Mantrap	365	70	435	83.9%	295	31.8%	16.1%	153	-7.8%
Hubbard	Nevis	658	194	852	77.2%	210	29.9%	22.8%	103	-8.5%
Hubbard	Rockwood	97	45	142	68.3%	134	31.0%	31.7%	73	-6.6%
Hubbard	Schoolcraft	58	4	62	93.5%	151	29.4%	6.5%	-	0.0%
Hubbard	Steamboat River	142	7	149	95.3%	538	40.8%	4.7%	321	-10.2%
Hubbard	Straight River	170	15	185	91.9%	185	35.5%	8.1%	160	-9.1%
Hubbard	Thorpe	83	7	90	92.2%	462	35.9%	7.8%	165	-7.2%
Hubbard	Todd	151	57	208	72.6%	216	33.1%	27.4%	176	-8.7%
Hubbard	White Oak	284	22	306	92.8%	290	40.7%	7.2%	78	-8.0%
Isanti	Bradford	69	53	122	56.6%	168	21.6%	43.4%	15	-7.9%
Isanti	Cambridge	33	14	47	70.2%	197	25.6%	29.8%	43	-10.3%
Isanti	Dalbo	3	2	5	60.0%	-	0.0%	40.0%	-	0.0%
Isanti	Isanti	28	15	43	65.1%	98	19.5%	34.9%	104	-9.2%
Isanti	Oxford	15	3	18	83.3%	211	43.3%	16.7%	-	0.0%
Isanti	Spencer Brook	58	20	78	74.4%	259	29.6%	25.6%	46	-5.1%
Isanti	Stanford	37	40	77	48.1%	116	17.1%	51.9%	84	-9.3%
Isanti	Wyanett	75	116	191	39.3%	145	12.2%	60.7%	86	-7.0%
Itasca	Alvwood	34	4	38	89.5%	110	25.0%	10.5%	-	0.0%
Itasca	Arbo	158	18	176	89.8%	276	38.2%	10.2%	21	-3.3%
Itasca	Ardenhurst	142	20	162	87.7%	173	35.5%	12.3%	38	-6.3%
Itasca	Balsam	578	77	655	88.2%	338	40.7%	11.8%	53	-6.2%
Itasca	Bearville	159	59	218	72.9%	145	29.1%	27.1%	35	-6.2%
Itasca	Bigfork	99	20	119	83.2%	176	42.3%	16.8%	24	-3.7%
Itasca	Blackberry	45	13	58	77.6%	51	18.4%	22.4%	22	-6.6%
Itasca	Bowstring	204	34	238	85.7%	225	33.2%	14.3%	46	-5.3%
Itasca	Carpenter	142	124	266	53.4%	101	19.8%	46.6%	43	-7.9%
Itasca	Deer River	92	27	119	77.3%	203	30.2%	22.7%	65	-5.5%
Itasca	Feeley	82	26	108	75.9%	155	29.4%	24.1%	54	-6.3%
Itasca	Good Hope	111	22	133	83.5%	157	39.2%	16.5%	42	-7.7%
Itasca	Goodland	220	56	276	79.7%	118	29.3%	20.3%	44	-7.6%
Itasca	Grand Rapids Township	26	21	47	55.3%	86	22.2%	44.7%	93	-4.9%
Itasca	Grattan	15	1	16	93.8%	108	25.1%	6.3%	-	0.0%
Itasca	Greenway Township	103	35	138	74.6%	180	37.5%	25.4%	14	-7.0%
Itasca	Harris	239	64	303	78.9%	208	21.6%	21.1%	106	-6.3%
Itasca	Iron Range Township	95	22	117	81.2%	132	32.2%	18.8%	41	-6.9%

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Itasca	Kinghurst	93	20	113	82.3%	149	31.9%	17.7%	9	-6.2%
Itasca	Lake Jessie	191	28	219	87.2%	220	35.9%	12.8%	27	-6.6%
Itasca	Lawrence	138	14	152	90.8%	250	43.9%	9.2%	31	-9.1%
Itasca	Liberty	60	32	92	65.2%	39	22.9%	34.8%	18	-6.8%
Itasca	Lone Pine	137	16	153	89.5%	165	25.4%	10.5%	73	-5.9%
Itasca	Marcell	504	60	564	89.4%	349	35.1%	10.6%	63	-6.8%
Itasca	Max	105	7	112	93.8%	145	35.0%	6.3%	53	-8.8%
Itasca	Moose Park	18	3	21	85.7%	51	23.3%	14.3%	-	0.0%
Itasca	Morse	44	17	61	72.1%	30	27.9%	27.9%	37	-7.8%
Itasca	Nashwauk Township	155	10	165	93.9%	186	48.1%	6.1%	71	-8.5%
Itasca	Nore	25	16	41	61.0%	40	20.6%	39.0%	17	-9.2%
Itasca	Oteneagen	13	4	17	76.5%	43	18.2%	23.5%	-	0.0%
Itasca	Pomroy	33	13	46	71.7%	118	36.4%	28.3%	39	-7.4%
Itasca	Sago	61	10	71	85.9%	117	40.3%	14.1%	33	-8.6%
Itasca	Sand Lake	188	36	224	83.9%	200	23.9%	16.1%	56	-4.9%
Itasca	Spang	37	3	40	92.5%	96	36.9%	7.5%	-	0.0%
Itasca	Splithand	35	27	62	56.5%	51	22.7%	43.5%	54	-7.9%
Itasca	Stokes	161	104	265	60.8%	162	24.8%	39.2%	38	-6.5%
Itasca	Third River	61	24	85	71.8%	76	23.3%	28.2%	25	-5.7%
Itasca	Trout Lake	190	13	203	93.6%	337	53.6%	6.4%	26	-8.6%
Itasca	Unorganized	3,259	844	4,103	79.4%	198	28.3%	20.6%	69	-6.0%
Itasca	Wabana	211	27	238	88.7%	824	47.4%	11.3%	117	-6.9%
Itasca	Wawina	56	1	57	98.2%	69	27.6%	1.8%	-	0.0%
Itasca	Wildwood	56	44	100	56.0%	46	15.2%	44.0%	43	-7.3%
Itasca	Wirt	89	21	110	80.9%	141	43.8%	19.1%	43	-8.7%
Jackson	Christiania	69	4	73	94.5%	152	27.2%	5.5%	-	0.0%
Jackson	Des Moines	4	1	5	80.0%	-	0.0%	20.0%	-	0.0%
Jackson	Minneota	25	22	47	53.2%	54	17.7%	46.8%	4	-0.9%
Jackson	Round Lake	4	9	13	30.8%	-	0.0%	69.2%	2	-0.8%
Kanabec	Ann Lake	62	10	72	86.1%	291	31.5%	13.9%	162	-8.8%
Kanabec	Arthur	40	12	52	76.9%	180	25.7%	23.1%	169	-10.2%
Kanabec	Brunswick	71	17	88	80.7%	205	25.7%	19.3%	95	-7.2%
Kanabec	Comfort	45	20	65	69.2%	131	24.1%	30.8%	46	-7.8%
Kanabec	Ford	153	4	157	97.5%	208	32.0%	2.5%	-	0.0%
Kanabec	Grass Lake	15	1	16	93.8%	264	33.8%	6.3%	-	0.0%
Kanabec	Hay Brook	194	33	227	85.5%	101	21.6%	14.5%	63	-10.0%
Kanabec	Hillman	71	10	81	87.7%	228	42.5%	12.3%	69	-6.7%
Kanabec	Kanabec	41	11	52	78.8%	230	29.1%	21.2%	147	-10.6%
Kanabec	Knife Lake	147	59	206	71.4%	222	22.4%	28.6%	113	-7.2%
Kanabec	Kroschel	148	37	185	80.0%	212	34.0%	20.0%	108	-10.6%

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Kanabec	Peace	263	57	320	82.2%	136	24.4%	17.8%	67	-8.5%
Kanabec	Pomroy	101	10	111	91.0%	161	33.3%	9.0%	141	-11.3%
Kanabec	South Fork	19	1	20	95.0%	295	38.8%	5.0%	-	0.0%
Kanabec	Whited	72	5	77	93.5%	160	30.4%	6.5%	24	-5.3%
Kandiyohi	Arctander	44	2	46	95.7%	122	19.3%	4.3%	-	0.0%
Kandiyohi	Burbank	52	1	53	98.1%	81	38.4%	1.9%	-	0.0%
Kandiyohi	Colfax	147	9	156	94.2%	225	24.9%	5.8%	123	-4.5%
Kandiyohi	Dovre	75	24	99	75.8%	101	23.3%	24.2%	42	-2.8%
Kandiyohi	East Lake Lillian	9	-	9	100.0%	1	13.0%	0.0%	-	0.0%
Kandiyohi	Fahlun	275	15	290	94.8%	139	20.4%	5.2%	43	-2.5%
Kandiyohi	Genessee	18	6	24	75.0%	133	28.7%	25.0%	29	-3.9%
Kandiyohi	Green Lake	144	50	194	74.2%	292	12.6%	25.8%	80	-3.0%
Kandiyohi	Harrison	254	32	286	88.8%	277	24.2%	11.2%	25	-3.5%
Kandiyohi	Irving	251	47	298	84.2%	314	15.8%	15.8%	77	-3.7%
Kandiyohi	Kandiyohi	66	-	66	100.0%	65	53.7%	0.0%	-	0.0%
Kandiyohi	Lake Andrew	463	41	504	91.9%	273	19.7%	8.1%	48	-2.9%
Kandiyohi	Lake Elizabeth	15	1	16	93.8%	89	34.4%	6.3%	-	0.0%
Kandiyohi	Mamre	5	-	5	100.0%	66	35.1%	0.0%	-	0.0%
Kandiyohi	New London	216	62	278	77.7%	232	12.6%	22.3%	64	-3.1%
Kandiyohi	Norway Lake	67	9	76	88.2%	58	22.1%	11.8%	18	-3.0%
Kandiyohi	Roseville	41	8	49	83.7%	134	17.4%	16.3%	11	-4.1%
Kittson	Arveson	8	1	9	88.9%	2	1.8%	11.1%	-	0.0%
Kittson	Cannon	7	10	17	41.2%	11	5.4%	58.8%	11	-3.6%
Kittson	Caribou	2	6	8	25.0%	-	0.0%	75.0%	8	-4.2%
Kittson	Deerwood	22	6	28	78.6%	3	3.0%	21.4%	6	-3.9%
Kittson	Hazelton	7	1	8	87.5%	2	1.1%	12.5%	-	0.0%
Kittson	Jupiter	2	4	6	33.3%	-	0.0%	66.7%	-	0.0%
Kittson	Norway	16	6	22	72.7%	5	2.8%	27.3%	7	-3.6%
Kittson	Pelan	7	12	19	36.8%	4	2.2%	63.2%	4	-3.3%
Kittson	Percy	82	29	111	73.9%	13	9.6%	26.1%	12	-3.5%
Kittson	Richardville	4	1	5	80.0%	-	0.0%	20.0%	-	0.0%
Kittson	Spring Brook	3	2	5	60.0%	-	0.0%	40.0%	-	0.0%
Kittson	St. Joseph	16	7	23	69.6%	6	3.0%	30.4%	8	-3.7%
Kittson	Unorganized	34	19	53	64.2%	6	3.2%	35.8%	4	-2.9%
Koochiching	Unorganized	2,016	400	2,416	83.4%	101	32.2%	16.6%	4	-3.7%
Lac qui Parle	Lac qui Parle	5	2	7	71.4%	19	28.4%	28.6%	-	0.0%
Lake	Beaver Bay	458	179	637	71.9%	210	35.3%	28.1%	38	-10.8%
Lake	Crystal Bay	252	200	452	55.8%	37	18.1%	44.2%	32	-11.5%
Lake	Fall Lake	1,110	280	1,390	79.9%	321	47.7%	20.1%	42	-8.8%
Lake	Silver Creek	1,153	741	1,894	60.9%	121	30.5%	39.1%	114	-12.0%

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Lake	Stony River	461	157	618	74.6%	93	35.8%	25.4%	26	-9.0%
Lake	Unorganized	1,427	519	1,946	73.3%	137	35.1%	26.7%	40	-9.6%
Lake of the Woods	Unorganized	1,033	969	2,002	51.6%	79	21.7%	48.4%	36	-4.9%
Le Sueur	Cleveland	90	1	91	98.9%	291	44.6%	1.1%	-	0.0%
Le Sueur	Cordova	70	2	72	97.2%	289	69.6%	2.8%	-	0.0%
Le Sueur	Elysian	259	53	312	83.0%	258	28.4%	17.0%	74	-5.4%
Le Sueur	Kasota	70	21	91	76.9%	201	22.9%	23.1%	53	-4.6%
Le Sueur	Kilkenny	13	-	13	100.0%	325	36.7%	0.0%	-	0.0%
Le Sueur	Lexington	11	-	11	100.0%	345	46.4%	0.0%	-	0.0%
Le Sueur	Montgomery	5	2	7	71.4%	287	34.5%	28.6%	-	0.0%
Le Sueur	Washington	124	63	187	66.3%	190	26.5%	33.7%	48	-6.0%
Le Sueur	Waterville	65	23	88	73.9%	138	15.2%	26.1%	48	-4.3%
Lincoln	Diamond Lake	40	20	60	66.7%	33	13.6%	33.3%	13	-2.5%
Lincoln	Hendricks	27	31	58	46.6%	45	16.4%	53.4%	49	-6.2%
Lincoln	Lake Benton	22	61	83	26.5%	25	17.9%	73.5%	39	-6.7%
Lincoln	Shaokatan	19	27	46	41.3%	26	11.2%	58.7%	54	-7.3%
Mahnomen	Beaulieu	-	7	7	0.0%	-	0.0%	100.0%	11	-2.5%
Mahnomen	Heier	2	4	6	33.3%	-	0.0%	66.7%	-	0.0%
Mahnomen	Island Lake	88	153	241	36.5%	114	16.6%	63.5%	32	-3.1%
Mahnomen	La Garde	5	9	14	35.7%	123	33.7%	64.3%	13	-4.4%
Mahnomen	Little Elbow	165	39	204	80.9%	178	23.0%	19.1%	24	-4.9%
Mahnomen	Oakland	52	7	59	88.1%	203	28.5%	11.9%	21	-5.7%
Mahnomen	Twin Lakes	57	6	63	90.5%	241	30.3%	9.5%	19	-3.3%
Marshall	Agder	6	-	6	100.0%	6	12.2%	0.0%	-	0.0%
Marshall	Como	6	14	20	30.0%	7	4.5%	70.0%	1	-0.8%
Marshall	East Park	14	20	34	41.2%	5	4.7%	58.8%	1	-0.8%
Marshall	East Valley	-	5	5	0.0%	-	0.0%	100.0%	1	-0.5%
Marshall	Espelie	4	1	5	80.0%	-	0.0%	20.0%	-	0.0%
Marshall	Holt	10	1	11	90.9%	9	7.6%	9.1%	-	0.0%
Marshall	Huntly	16	5	21	76.2%	23	9.7%	23.8%	2	-1.0%
Marshall	Lincoln	21	7	28	75.0%	17	10.0%	25.0%	2	-0.8%
Marshall	Linsell	16	36	52	30.8%	5	1.8%	69.2%	4	-1.0%
Marshall	Moose River	15	18	33	45.5%	4	1.4%	54.5%	3	-0.8%
Marshall	Moylan	6	2	8	75.0%	20	8.8%	25.0%	-	0.0%
Marshall	Nelson Park	5	6	11	45.5%	7	5.8%	54.5%	1	-0.8%
Marshall	New Maine	7	12	19	36.8%	4	2.0%	63.2%	1	-0.6%
Marshall	New Solum	5	5	10	50.0%	7	9.6%	50.0%	1	-0.7%
Marshall	Rollis	6	7	13	46.2%	1	0.9%	53.8%	2	-1.1%
Marshall	Spruce Valley	10	8	18	55.6%	6	3.4%	44.4%	1	-0.6%
Marshall	Thief Lake	3	7	10	30.0%	-	0.0%	70.0%	1	-0.7%

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Marshall	Valley	3	2	5	60.0%	-	0.0%	40.0%	-	0.0%
Marshall	Veldt	12	14	26	46.2%	4	2.7%	53.8%	2	-1.1%
Marshall	West Valley	17	4	21	81.0%	9	8.0%	19.0%	-	0.0%
Marshall	Wright	4	4	8	50.0%	-	0.0%	50.0%	-	0.0%
Martin	Fox Lake	20	3	23	87.0%	247	69.9%	13.0%	-	0.0%
Martin	Manyaska	9	-	9	100.0%	123	34.5%	0.0%	-	0.0%
McLeod	Collins	7	22	29	24.1%	20	8.1%	75.9%	10	-2.1%
McLeod	Hutchinson	1	4	5	20.0%	-	0.0%	80.0%	-	0.0%
Meeker	Acton	84	6	90	93.3%	60	25.0%	6.7%	25	-4.1%
Meeker	Cedar Mills	6	-	6	100.0%	122	47.1%	0.0%	-	0.0%
Meeker	Collinwood	78	76	154	50.6%	135	18.4%	49.4%	67	-5.2%
Meeker	Danielson	9	2	11	81.8%	56	52.8%	18.2%	-	0.0%
Meeker	Darwin	71	30	101	70.3%	199	20.2%	29.7%	58	-4.3%
Meeker	Dassel	136	19	155	87.7%	196	23.8%	12.3%	95	-4.8%
Meeker	Ellsworth	171	64	235	72.8%	158	23.2%	27.2%	64	-4.6%
Meeker	Forest City	38	4	42	90.5%	142	34.3%	9.5%	-	0.0%
Meeker	Forest Prairie	96	5	101	95.0%	311	48.5%	5.0%	6	-10.2%
Meeker	Greenleaf	135	125	260	51.9%	107	11.6%	48.1%	38	-3.6%
Meeker	Harvey	5	-	5	100.0%	162	49.6%	0.0%	-	0.0%
Meeker	Kingston	155	62	217	71.4%	117	9.9%	28.6%	53	-5.3%
Meeker	Litchfield	65	4	69	94.2%	161	29.5%	5.8%	-	0.0%
Meeker	Manannah	27	4	31	87.1%	115	57.8%	12.9%	-	0.0%
Meeker	Union Grove	52	26	78	66.7%	153	15.3%	33.3%	99	-4.4%
Mille Lacs	Bogus Brook	8	-	8	100.0%	346	47.0%	0.0%	-	0.0%
Mille Lacs	Borgholm	27	-	27	100.0%	102	22.8%	0.0%	-	0.0%
Mille Lacs	Bradbury	130	1	131	99.2%	248	48.2%	0.8%	-	0.0%
Mille Lacs	Dailey	164	4	168	97.6%	100	30.8%	2.4%	-	0.0%
Mille Lacs	East Side	547	170	717	76.3%	299	26.0%	23.7%	17	-8.5%
Mille Lacs	Hayland	85	5	90	94.4%	150	27.7%	5.6%	16	-3.2%
Mille Lacs	Isle Harbor	134	66	200	67.0%	235	29.4%	33.0%	30	-9.8%
Mille Lacs	Kathio	1,374	476	1,850	74.3%	50	27.5%	25.7%	28	-9.2%
Mille Lacs	Lewis	68	3	71	95.8%	182	35.8%	4.2%	-	0.0%
Mille Lacs	Milaca	21	-	21	100.0%	280	44.6%	0.0%	-	0.0%
Mille Lacs	Milo	8	-	8	100.0%	231	41.7%	0.0%	-	0.0%
Mille Lacs	Mudgett	40	-	40	100.0%	170	37.5%	0.0%	-	0.0%
Mille Lacs	Onamia	86	2	88	97.7%	179	39.2%	2.3%	-	0.0%
Mille Lacs	Page	112	3	115	97.4%	138	29.1%	2.6%	-	0.0%
Mille Lacs	Princeton	10	-	10	100.0%	255	47.7%	0.0%	-	0.0%
Mille Lacs	South Harbor	410	313	723	56.7%	241	23.1%	43.3%	113	-5.8%
Morrison	Agram	69	16	85	81.2%	111	22.3%	18.8%	104	-7.1%

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Morrison	Belle Prairie	19	5	24	79.2%	180	52.3%	20.8%	6	-3.2%
Morrison	Bellevue	28	22	50	56.0%	88	26.6%	44.0%	41	-8.1%
Morrison	Buckman	17	2	19	89.5%	167	46.9%	10.5%	-	0.0%
Morrison	Buh	7	2	9	77.8%	170	49.2%	22.2%	-	0.0%
Morrison	Culdrum	36	1	37	97.3%	113	46.3%	2.7%	-	0.0%
Morrison	Cushing	1,002	232	1,234	81.2%	35	32.9%	18.8%	9	-8.0%
Morrison	Darling	51	2	53	96.2%	81	24.4%	3.8%	-	0.0%
Morrison	Elmdale	107	15	122	87.7%	246	27.3%	12.3%	50	-5.2%
Morrison	Granite	12	3	15	80.0%	88	35.1%	20.0%	-	0.0%
Morrison	Green Prairie	28	8	36	77.8%	77	23.8%	22.2%	66	-5.4%
Morrison	Hillman	32	11	43	74.4%	70	27.6%	25.6%	22	-7.4%
Morrison	Lakin	67	6	73	91.8%	199	44.3%	8.2%	22	-11.0%
Morrison	Leigh	55	5	60	91.7%	158	34.8%	8.3%	128	-12.0%
Morrison	Little Falls	35	-	35	100.0%	72	45.8%	0.0%	-	0.0%
Morrison	Morrill	16	-	16	100.0%	134	38.4%	0.0%	-	0.0%
Morrison	Motley	56	27	83	67.5%	76	27.0%	32.5%	29	-6.7%
Morrison	Mount Morris	34	6	40	85.0%	142	33.4%	15.0%	47	-6.1%
Morrison	Parker	26	5	31	83.9%	125	55.5%	16.1%	18	-4.3%
Morrison	Pierz	5	1	6	83.3%	172	42.5%	16.7%	-	0.0%
Morrison	Pike Creek	10	-	10	100.0%	114	60.6%	0.0%	-	0.0%
Morrison	Platte	36	1	37	97.3%	129	43.8%	2.7%	-	0.0%
Morrison	Pulaski	220	6	226	97.3%	314	37.0%	2.7%	20	-3.2%
Morrison	Richardson	371	36	407	91.2%	258	32.6%	8.8%	111	-9.1%
Morrison	Ripley	44	4	48	91.7%	202	41.2%	8.3%	-	0.0%
Morrison	Rosing	94	11	105	89.5%	158	29.5%	10.5%	45	-5.8%
Morrison	Scandia Valley	1,834	210	2,044	89.7%	262	31.0%	10.3%	29	-5.8%
Morrison	Swan River	7	7	14	50.0%	92	23.7%	50.0%	15	-8.4%
Morrison	Swanville	13	2	15	86.7%	84	42.6%	13.3%	-	0.0%
Morrison	Two Rivers	15	1	16	93.8%	101	26.0%	6.3%	-	0.0%
Murray	Lake Sarah	170	51	221	76.9%	50	7.6%	23.1%	14	-1.3%
Murray	Lime Lake	7	1	8	87.5%	39	44.9%	12.5%	-	0.0%
Murray	Mason	121	12	133	91.0%	109	11.7%	9.0%	22	-1.4%
Murray	Murray	57	7	64	89.1%	147	25.3%	10.9%	11	-1.4%
Murray	Shetek	175	8	183	95.6%	123	20.2%	4.4%	7	-2.0%
Nicollet	Brighton	2	68	70	2.9%	-	0.0%	97.1%	3	-1.7%
Nicollet	Courtland	8	23	31	25.8%	5	15.2%	74.2%	3	-2.1%
Nicollet	Granby	-	8	8	0.0%	-	0.0%	100.0%	10	-1.8%
Olmsted	Oronoco	7	27	34	20.6%	158	27.8%	79.4%	19	-3.3%
Otter Tail	Amor	487	98	585	83.2%	386	33.2%	16.8%	65	-7.1%
Otter Tail	Aurdal	58	7	65	89.2%	188	67.9%	10.8%	75	-6.0%

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Otter Tail	Blowers	8	1	9	88.9%	68	11.8%	11.1%	-	0.0%
Otter Tail	Buse	21	8	29	72.4%	64	31.0%	27.6%	40	-6.5%
Otter Tail	Butler	5	1	6	83.3%	117	14.0%	16.7%	-	0.0%
Otter Tail	Candor	216	60	276	78.3%	191	28.7%	21.7%	74	-8.8%
Otter Tail	Clitherall	315	85	400	78.8%	261	27.6%	21.3%	119	-7.0%
Otter Tail	Corliss	119	29	148	80.4%	166	21.5%	19.6%	98	-6.7%
Otter Tail	Dane Prairie	147	33	180	81.7%	196	28.1%	18.3%	34	-6.5%
Otter Tail	Dead Lake	312	68	380	82.1%	322	43.2%	17.9%	64	-6.7%
Otter Tail	Deer Creek	4	1	5	80.0%	-	0.0%	20.0%	-	0.0%
Otter Tail	Dora	617	132	749	82.4%	206	30.5%	17.6%	66	-7.2%
Otter Tail	Dunn	1,269	236	1,505	84.3%	313	26.3%	15.7%	138	-6.3%
Otter Tail	Eagle Lake	247	35	282	87.6%	311	32.9%	12.4%	82	-6.7%
Otter Tail	Eastern	4	2	6	66.7%	-	0.0%	33.3%	-	0.0%
Otter Tail	Edna	478	165	643	74.3%	220	26.8%	25.7%	94	-7.0%
Otter Tail	Effington	14	7	21	66.7%	29	15.8%	33.3%	81	-7.1%
Otter Tail	Elizabeth	192	27	219	87.7%	158	25.9%	12.3%	53	-5.1%
Otter Tail	Elmo	8	4	12	66.7%	65	30.8%	33.3%	-	0.0%
Otter Tail	Erhards Grove	8	-	8	100.0%	80	26.1%	0.0%	-	0.0%
Otter Tail	Everts	677	161	838	80.8%	242	27.1%	19.2%	88	-7.2%
Otter Tail	Folden	19	3	22	86.4%	46	18.5%	13.6%	-	0.0%
Otter Tail	Friberg	143	19	162	88.3%	149	30.1%	11.7%	46	-6.3%
Otter Tail	Girard	607	145	752	80.7%	246	25.7%	19.3%	76	-5.8%
Otter Tail	Gorman	128	32	160	80.0%	163	24.6%	20.0%	112	-7.3%
Otter Tail	Henning	44	4	48	91.7%	182	31.1%	8.3%	-	0.0%
Otter Tail	Hobart	316	137	453	69.8%	240	31.1%	30.2%	113	-8.0%
Otter Tail	Homestead	4	3	7	57.1%	-	0.0%	42.9%	-	0.0%
Otter Tail	Inman	5	1	6	83.3%	41	15.1%	16.7%	-	0.0%
Otter Tail	Leaf Lake	268	88	356	75.3%	124	26.2%	24.7%	40	-7.2%
Otter Tail	Leaf Mountain	55	35	90	61.1%	72	23.0%	38.9%	53	-9.3%
Otter Tail	Lida	865	131	996	86.8%	175	28.5%	13.2%	80	-7.3%
Otter Tail	Maine	295	173	468	63.0%	125	18.3%	37.0%	92	-7.4%
Otter Tail	Maplewood	64	9	73	87.7%	150	34.3%	12.3%	69	-5.6%
Otter Tail	Newton	4	3	7	57.1%	-	0.0%	42.9%	-	0.0%
Otter Tail	Nidaros	205	32	237	86.5%	228	31.0%	13.5%	94	-6.9%
Otter Tail	Norwegian Grove	39	3	42	92.9%	109	52.4%	7.1%	-	0.0%
Otter Tail	Oak Valley	3	2	5	60.0%	-	0.0%	40.0%	-	0.0%
Otter Tail	Otter Tail	693	140	833	83.2%	242	34.8%	16.8%	83	-6.5%
Otter Tail	Otto	146	16	162	90.1%	197	26.4%	9.9%	85	-7.2%
Otter Tail	Parkers Prairie	13	4	17	76.5%	353	57.2%	23.5%	-	0.0%
Otter Tail	Pelican	31	41	72	43.1%	73	20.6%	56.9%	34	-6.0%

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Otter Tail	Perham	58	12	70	82.9%	220	27.4%	17.1%	73	-4.9%
Otter Tail	Pine Lake	285	45	330	86.4%	256	33.7%	13.6%	44	-7.9%
Otter Tail	Rush Lake	375	122	497	75.5%	199	27.0%	24.5%	60	-7.1%
Otter Tail	Scambler	398	100	498	79.9%	230	26.3%	20.1%	71	-6.6%
Otter Tail	St. Olaf	48	29	77	62.3%	233	37.4%	37.7%	49	-7.1%
Otter Tail	Star Lake	362	48	410	88.3%	227	38.0%	11.7%	63	-6.7%
Otter Tail	Sverdrup	224	49	273	82.1%	182	26.7%	17.9%	62	-6.8%
Otter Tail	Tordenskjold	256	27	283	90.5%	267	39.6%	9.5%	64	-6.4%
Otter Tail	Tumuli	110	34	144	76.4%	259	47.5%	23.6%	38	-8.9%
Otter Tail	Western	2	3	5	40.0%	-	0.0%	60.0%	-	0.0%
Otter Tail	Woodside	9	2	11	81.8%	79	9.4%	18.2%	-	0.0%
Pine	Arlone	91	56	147	61.9%	128	38.9%	38.1%	36	-11.2%
Pine	Arna	302	59	361	83.7%	137	31.0%	16.3%	35	-10.4%
Pine	Barry	148	43	191	77.5%	142	41.6%	22.5%	15	-5.3%
Pine	Birch Creek	125	6	131	95.4%	156	37.2%	4.6%	16	-3.4%
Pine	Bremen	250	37	287	87.1%	145	33.2%	12.9%	29	-6.8%
Pine	Brook Park	107	17	124	86.3%	152	49.3%	13.7%	34	-7.1%
Pine	Bruno	173	91	264	65.5%	178	41.4%	34.5%	8	-6.7%
Pine	Chengwatana	262	53	315	83.2%	148	26.3%	16.8%	111	-9.2%
Pine	Clover	575	721	1,296	44.4%	36	30.9%	55.6%	23	-14.0%
Pine	Crosby	51	11	62	82.3%	130	35.5%	17.7%	45	-9.3%
Pine	Danforth	151	2	153	98.7%	212	35.6%	1.3%	-	0.0%
Pine	Dell Grove	202	74	276	73.2%	231	32.2%	26.8%	24	-8.2%
Pine	Finlayson	117	13	130	90.0%	109	32.8%	10.0%	36	-6.2%
Pine	Fleming	198	3	201	98.5%	119	31.5%	1.5%	-	0.0%
Pine	Hinckley	93	-	93	100.0%	171	50.6%	0.0%	-	0.0%
Pine	Kerrick	186	7	193	96.4%	152	32.7%	3.6%	41	-5.6%
Pine	Kettle River	201	43	244	82.4%	135	23.7%	17.6%	60	-6.5%
Pine	Mission Creek	76	5	81	93.8%	96	38.9%	6.2%	45	-8.5%
Pine	Munch	136	21	157	86.6%	141	38.3%	13.4%	61	-11.1%
Pine	New Dosey	410	53	463	88.6%	159	40.4%	11.4%	19	-11.1%
Pine	Nickerson	121	14	135	89.6%	114	26.3%	10.4%	43	-6.3%
Pine	Norman	207	27	234	88.5%	110	32.1%	11.5%	58	-10.7%
Pine	Ogema	171	57	228	75.0%	138	33.7%	25.0%	80	-10.6%
Pine	Park	78	2	80	97.5%	233	39.5%	2.5%	-	0.0%
Pine	Partridge	156	12	168	92.9%	126	29.4%	7.1%	96	-8.9%
Pine	Pine City	302	79	381	79.3%	82	25.2%	20.7%	49	-8.3%
Pine	Pine Lake	342	49	391	87.5%	162	25.0%	12.5%	61	-6.6%
Pine	Pokegama	534	75	609	87.7%	214	24.3%	12.3%	118	-6.7%
Pine	Royalton	145	27	172	84.3%	113	32.1%	15.7%	87	-9.4%

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Pine	Sandstone	241	10	251	96.0%	168	39.4%	4.0%	70	-9.2%
Pine	Sturgeon Lake	60	8	68	88.2%	263	37.9%	11.8%	145	-9.1%
Pine	Wilma	135	52	187	72.2%	243	35.0%	27.8%	87	-10.4%
Pine	Windemere	866	385	1,251	69.2%	164	23.7%	30.8%	43	-8.3%
Polk	Badger	4	2	6	66.7%	-	0.0%	33.3%	-	0.0%
Polk	Brandsvold	5	-	5	100.0%	51	31.6%	0.0%	-	0.0%
Polk	Columbia	14	12	26	53.8%	87	30.8%	46.2%	36	-3.8%
Polk	Garden	12	2	14	85.7%	72	25.7%	14.3%	-	0.0%
Polk	Godfrey	151	53	204	74.0%	176	19.2%	26.0%	71	-3.9%
Polk	Grove Park-Tilden	64	32	96	66.7%	273	28.7%	33.3%	40	-3.0%
Polk	Knute	120	33	153	78.4%	228	33.3%	21.6%	67	-4.8%
Polk	Queen	14	1	15	93.3%	69	35.7%	6.7%	-	0.0%
Polk	Rosebud	4	3	7	57.1%	-	0.0%	42.9%	-	0.0%
Polk	Woodside	466	131	597	78.1%	288	24.6%	21.9%	74	-4.0%
Pope	Barsness	10	2	12	83.3%	48	17.7%	16.7%	-	0.0%
Pope	Blue Mounds	11	2	13	84.6%	34	24.5%	15.4%	-	0.0%
Pope	Chippewa Falls	28	3	31	90.3%	40	26.1%	9.7%	-	0.0%
Pope	Gilchrist	245	95	340	72.1%	77	21.1%	27.9%	58	-7.9%
Pope	Glenwood	450	65	515	87.4%	313	33.9%	12.6%	80	-7.5%
Pope	Grove Lake	92	19	111	82.9%	134	26.3%	17.1%	62	-7.5%
Pope	Hoff	11	-	11	100.0%	28	28.8%	0.0%	-	0.0%
Pope	Lake Johanna	34	6	40	85.0%	38	28.7%	15.0%	28	-5.5%
Pope	Langhei	11	-	11	100.0%	169	29.6%	0.0%	-	0.0%
Pope	Leven	279	20	299	93.3%	313	36.2%	6.7%	44	-6.0%
Pope	Minnewaska	217	22	239	90.8%	321	41.3%	9.2%	84	-7.6%
Pope	Nora	4	1	5	80.0%	-	0.0%	20.0%	-	0.0%
Pope	Reno	65	22	87	74.7%	187	24.8%	25.3%	84	-7.0%
Pope	Rolling Forks	15	2	17	88.2%	44	32.0%	11.8%	-	0.0%
Pope	Walden	8	2	10	80.0%	27	21.2%	20.0%	-	0.0%
Pope	Westport	6	1	7	85.7%	49	32.6%	14.3%	-	0.0%
Pope	White Bear Lake	112	18	130	86.2%	190	30.3%	13.8%	50	-11.3%
Ramsey	White Bear	5	1	6	83.3%	1,000	59.8%	16.7%	-	0.0%
Renville	Boon Lake	15	13	28	53.6%	60	9.1%	46.4%	8	-1.1%
Rice	Erin	107	5	112	95.5%	122	37.2%	4.5%	37	-6.5%
Rice	Forest	78	59	137	56.9%	176	27.2%	43.1%	23	-6.3%
Rice	Morristown	27	6	33	81.8%	76	31.7%	18.2%	36	-6.2%
Rice	Shieldsville	149	66	215	69.3%	129	25.5%	30.7%	22	-6.5%
Rice	Warsaw	47	21	68	69.1%	87	15.4%	30.9%	31	-4.6%
Rice	Wells	159	131	290	54.8%	86	11.2%	45.2%	19	-4.0%
Roseau	Beaver	9	42	51	17.6%	6	3.3%	82.4%	1	-0.4%

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Roseau	Deer	-	11	11	0.0%	-	0.0%	100.0%	2	-0.5%
Roseau	Dewey	5	11	16	31.3%	6	1.8%	68.8%	1	-0.5%
Roseau	Enstrom	1	8	9	11.1%	-	0.0%	88.9%	1	-0.4%
Roseau	Golden Valley	13	59	72	18.1%	24	7.4%	81.9%	2	-0.8%
Roseau	Grimstad	1	26	27	3.7%	-	0.0%	96.3%	1	-0.4%
Roseau	Huss	4	28	32	12.5%	-	0.0%	87.5%	1	-0.5%
Roseau	Jadis	2	6	8	25.0%	-	0.0%	75.0%	1	-0.4%
Roseau	Lake	50	184	234	21.4%	32	14.8%	78.6%	3	-0.7%
Roseau	Laona	-	20	20	0.0%	-	0.0%	100.0%	1	-0.7%
Roseau	Lind	5	14	19	26.3%	2	1.7%	73.7%	1	-0.6%
Roseau	Moose	1	4	5	20.0%	-	0.0%	80.0%	-	0.0%
Roseau	Moranville	6	4	10	60.0%	5	4.2%	40.0%	-	0.0%
Roseau	Nereson	-	6	6	0.0%	-	0.0%	100.0%	1	-0.4%
Roseau	Palmville	5	30	35	14.3%	10	5.0%	85.7%	1	-0.4%
Roseau	Pohlitz	3	5	8	37.5%	-	0.0%	62.5%	2	-0.5%
Roseau	Poplar Grove	1	7	8	12.5%	-	0.0%	87.5%	1	-0.5%
Roseau	Reine	4	40	44	9.1%	-	0.0%	90.9%	2	-0.4%
Roseau	Skagen	-	6	6	0.0%	-	0.0%	100.0%	1	-0.5%
Roseau	Unorganized	34	96	130	26.2%	4	3.0%	73.8%	1	-0.5%
Scott	Cedar Lake	12	3	15	80.0%	143	18.5%	20.0%	-	0.0%
Scott	Helena	5	4	9	55.6%	332	25.5%	44.4%	-	0.0%
Scott	Spring Lake	26	6	32	81.3%	360	28.3%	18.8%	54	-6.1%
Sherburne	Baldwin	142	9	151	94.0%	239	33.6%	6.0%	20	-5.1%
Sherburne	Big Lake	131	2	133	98.5%	150	36.3%	1.5%	-	0.0%
Sherburne	Blue Hill	17	1	18	94.4%	212	24.1%	5.6%	-	0.0%
Sherburne	Clear Lake	73	19	92	79.3%	233	31.2%	20.7%	102	-3.5%
Sherburne	Haven	6	-	6	100.0%	401	44.7%	0.0%	-	0.0%
Sherburne	Livonia	10	3	13	76.9%	182	30.1%	23.1%	-	0.0%
Sherburne	Orrock	62	76	138	44.9%	298	30.4%	55.1%	22	-4.5%
Sherburne	Palmer	287	40	327	87.8%	278	29.6%	12.2%	16	-3.4%
Sibley	Green Isle	3	3	6	50.0%	-	0.0%	50.0%	-	0.0%
Sibley	Henderson	19	1	20	95.0%	90	45.5%	5.0%	-	0.0%
Sibley	Jessenland	22	1	23	95.7%	98	37.1%	4.3%	-	0.0%
Sibley	Kelso	26	3	29	89.7%	50	46.2%	10.3%	-	0.0%
Sibley	Severance	4	2	6	66.7%	-	0.0%	33.3%	-	0.0%
St. Louis	Alango	33	5	38	86.8%	113	40.1%	13.2%	39	-9.2%
St. Louis	Alborn	112	24	136	82.4%	258	35.8%	17.6%	4	-10.5%
St. Louis	Alden	31	28	59	52.5%	109	28.0%	47.5%	8	-8.4%
St. Louis	Angora	35	1	36	97.2%	128	40.5%	2.8%	-	0.0%
St. Louis	Arrowhead	37	16	53	69.8%	98	36.9%	30.2%	7	-4.3%

Seasonal Recreational Residential

Tax Change Due to Elimination of Limited Market Value  
Property Taxes Payable 2005

County	Township	Parcel Count			Parcels with Tax Increase			Parcels with Tax Decrease		
		Tax Increase	Tax Decrease	Total	Percent of Parcels	Average Increase (\$)	Average Change	Percent of Parcels	Average Decrease (\$)	Average Change
St. Louis	Ault	196	92	288	68.1%	105	25.4%	31.9%	7	-9.2%
St. Louis	Balkan	18	30	48	37.5%	49	10.8%	62.5%	43	-5.7%
St. Louis	Bassett	114	45	159	71.7%	116	27.4%	28.3%	17	-7.3%
St. Louis	Beatty	654	163	817	80.0%	330	26.2%	20.0%	68	-5.8%
St. Louis	Biwabik	121	36	157	77.1%	179	20.7%	22.9%	116	-6.0%
St. Louis	Breitung	453	232	685	66.1%	499	33.9%	33.9%	35	-8.5%
St. Louis	Brevator	14	3	17	82.4%	65	27.9%	17.6%	-	0.0%
St. Louis	Camp 5	72	40	112	64.3%	129	20.7%	35.7%	48	-7.3%
St. Louis	Canosia	82	27	109	75.2%	94	18.3%	24.8%	121	-5.5%
St. Louis	Cedar Valley	53	29	82	64.6%	75	28.6%	35.4%	22	-6.7%
St. Louis	Cherry	29	14	43	67.4%	102	38.4%	32.6%	12	-7.1%
St. Louis	Clinton	12	5	17	70.6%	74	24.3%	29.4%	16	-6.7%
St. Louis	Colvin	151	34	185	81.6%	162	25.5%	18.4%	55	-6.9%
St. Louis	Cotton	165	146	311	53.1%	98	21.2%	46.9%	14	-3.0%
St. Louis	Culver	25	10	35	71.4%	92	36.3%	28.6%	10	-4.4%
St. Louis	Duluth	70	26	96	72.9%	149	21.2%	27.1%	16	-6.0%
St. Louis	Eagles Nest	616	58	674	91.4%	187	30.1%	8.6%	47	-7.4%
St. Louis	Ellsburg	308	99	407	75.7%	93	20.9%	24.3%	13	-4.5%
St. Louis	Elmer	5	6	11	45.5%	54	18.9%	54.5%	14	-9.5%
St. Louis	Embarrass	21	13	34	61.8%	33	11.7%	38.2%	38	-6.2%
St. Louis	Fairbanks	114	38	152	75.0%	94	22.3%	25.0%	19	-5.5%
St. Louis	Fayal	160	107	267	59.9%	142	21.8%	40.1%	48	-6.7%
St. Louis	Field	45	7	52	86.5%	95	35.3%	13.5%	33	-7.3%
St. Louis	Fine Lakes	160	50	210	76.2%	119	17.0%	23.8%	59	-4.6%
St. Louis	Floodwood	33	-	33	100.0%	117	46.0%	0.0%	-	0.0%
St. Louis	Fredenber	277	31	308	89.9%	230	27.4%	10.1%	22	-3.2%
St. Louis	French	350	139	489	71.6%	178	17.6%	28.4%	26	-6.2%
St. Louis	Gnesen	287	34	321	89.4%	101	11.3%	10.6%	10	-3.1%
St. Louis	Grand Lake	254	143	397	64.0%	79	17.7%	36.0%	56	-5.3%
St. Louis	Great Scott	37	26	63	58.7%	115	21.8%	41.3%	24	-6.3%
St. Louis	Greenwood	1,700	555	2,255	75.4%	286	26.0%	24.6%	40	-6.7%
St. Louis	Halden	29	4	33	87.9%	74	31.9%	12.1%	-	0.0%
St. Louis	Industrial	45	7	52	86.5%	92	30.4%	13.5%	17	-6.5%
St. Louis	Kelsey	52	16	68	76.5%	58	38.7%	23.5%	5	-8.9%
St. Louis	Kugler	23	5	28	82.1%	145	44.1%	17.9%	4	-11.7%
St. Louis	Lakewood	20	4	24	83.3%	113	31.1%	16.7%	-	0.0%
St. Louis	Lavell	40	13	53	75.5%	76	35.5%	24.5%	14	-7.1%
St. Louis	Leiding	364	32	396	91.9%	245	44.1%	8.1%	15	-3.8%
St. Louis	Linden Grove	29	5	34	85.3%	91	35.3%	14.7%	38	-7.1%
St. Louis	McDavitt	31	8	39	79.5%	62	27.9%	20.5%	13	-8.4%

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		Tax Increase	Tax Decrease	Total	Percent of Parcels	Average Increase (\$)	Average Change	Percent of Parcels	Average Decrease (\$)	Average Change
St. Louis	Meadowlands	40	8	48	83.3%	77	43.0%	16.7%	8	-4.0%
St. Louis	Morcom	23	3	26	88.5%	159	49.3%	11.5%	-	0.0%
St. Louis	Morse	823	190	1,013	81.2%	443	31.3%	18.8%	49	-5.6%
St. Louis	Ness	59	3	62	95.2%	63	36.0%	4.8%	-	0.0%
St. Louis	New Independence	42	25	67	62.7%	82	31.1%	37.3%	7	-6.8%
St. Louis	Normanna	26	1	27	96.3%	90	42.6%	3.7%	-	0.0%
St. Louis	North Star	121	116	237	51.1%	67	16.0%	48.9%	30	-6.1%
St. Louis	Northland	74	21	95	77.9%	152	26.2%	22.1%	14	-7.2%
St. Louis	Owens	26	5	31	83.9%	64	19.5%	16.1%	19	-3.2%
St. Louis	Pequaywan	186	16	202	92.1%	249	30.5%	7.9%	43	-6.0%
St. Louis	Pike	36	8	44	81.8%	84	26.5%	18.2%	46	-7.0%
St. Louis	Portage	215	83	298	72.1%	164	36.1%	27.9%	19	-7.4%
St. Louis	Prairie Lake	37	7	44	84.1%	123	37.3%	15.9%	34	-6.8%
St. Louis	Rice Lake	5	3	8	62.5%	87	18.9%	37.5%	-	0.0%
St. Louis	Sandy	11	4	15	73.3%	109	35.1%	26.7%	-	0.0%
St. Louis	Solway	3	7	10	30.0%	-	0.0%	70.0%	40	-6.5%
St. Louis	Stoney Brook	35	12	47	74.5%	88	31.0%	25.5%	8	-5.3%
St. Louis	Sturgeon	27	5	32	84.4%	118	39.9%	15.6%	33	-8.2%
St. Louis	Toivola	30	10	40	75.0%	73	28.4%	25.0%	23	-7.3%
St. Louis	Unorganized	3,674	971	4,645	79.1%	225	30.4%	20.9%	44	-6.5%
St. Louis	Van Buren	23	5	28	82.1%	101	25.5%	17.9%	41	-9.0%
St. Louis	Vermilion Lake	115	22	137	83.9%	356	41.3%	16.1%	21	-6.9%
St. Louis	Waasa	24	7	31	77.4%	53	19.8%	22.6%	13	-3.8%
St. Louis	White	71	106	177	40.1%	186	23.8%	59.9%	100	-7.3%
St. Louis	Willow Valley	30	13	43	69.8%	45	18.9%	30.2%	16	-6.9%
St. Louis	Wuori	7	1	8	87.5%	103	44.1%	12.5%	-	0.0%
Stearns	Albany	11	-	11	100.0%	120	43.9%	0.0%	-	0.0%
Stearns	Avon	99	12	111	89.2%	139	16.4%	10.8%	77	-5.7%
Stearns	Brockway	21	6	27	77.8%	318	38.7%	22.2%	59	-7.3%
Stearns	Collegeville	240	68	308	77.9%	256	21.8%	22.1%	125	-4.3%
Stearns	Crow Lake	6	-	6	100.0%	95	29.6%	0.0%	-	0.0%
Stearns	Eden Lake	374	30	404	92.6%	372	31.1%	7.4%	40	-3.1%
Stearns	Fair Haven	160	44	204	78.4%	267	29.8%	21.6%	95	-8.7%
Stearns	Farming	4	1	5	80.0%	-	0.0%	20.0%	-	0.0%
Stearns	Holding	21	28	49	42.9%	91	16.7%	57.1%	70	-7.2%
Stearns	Krain	6	4	10	60.0%	121	34.9%	40.0%	-	0.0%
Stearns	Lake George	12	-	12	100.0%	66	66.2%	0.0%	-	0.0%
Stearns	Lynden	75	19	94	79.8%	294	30.7%	20.2%	54	-6.5%
Stearns	Maine Prairie	171	30	201	85.1%	287	29.0%	14.9%	106	-6.1%
Stearns	Melrose	66	24	90	73.3%	164	19.8%	26.7%	66	-4.9%

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Stearns	Millwood	138	29	167	82.6%	227	13.6%	17.4%	100	-4.4%
Stearns	Munson	419	46	465	90.1%	221	24.9%	9.9%	62	-5.7%
Stearns	Oak	18	3	21	85.7%	281	33.9%	14.3%	-	0.0%
Stearns	Paynesville	301	55	356	84.6%	384	24.3%	15.4%	76	-4.9%
Stearns	Sauk Centre	52	20	72	72.2%	110	16.0%	27.8%	65	-4.7%
Stearns	St. Joseph	6	-	6	100.0%	215	51.1%	0.0%	-	0.0%
Stearns	St. Wendel	17	3	20	85.0%	264	45.2%	15.0%	-	0.0%
Stearns	Wakefield	191	34	225	84.9%	382	31.6%	15.1%	88	-4.9%
Steele	Berlin	44	46	90	48.9%	81	12.7%	51.1%	11	-1.3%
Stevens	Framnas	14	1	15	93.3%	92	51.6%	6.7%	-	0.0%
Stevens	Scott	7	-	7	100.0%	26	39.2%	0.0%	-	0.0%
Stevens	Swan Lake	33	7	40	82.5%	167	36.6%	17.5%	11	-4.4%
Stevens	Synnes	4	1	5	80.0%	-	0.0%	20.0%	-	0.0%
Swift	Camp Lake	11	2	13	84.6%	84	54.7%	15.4%	-	0.0%
Swift	Hegbert	7	1	8	87.5%	56	23.0%	12.5%	-	0.0%
Todd	Bartlett	24	1	25	96.0%	127	40.4%	4.0%	-	0.0%
Todd	Bertha	17	1	18	94.4%	132	37.2%	5.6%	-	0.0%
Todd	Birchdale	296	74	370	80.0%	275	28.4%	20.0%	116	-7.8%
Todd	Bruce	108	8	116	93.1%	162	29.7%	6.9%	43	-2.5%
Todd	Burleene	22	-	22	100.0%	187	36.4%	0.0%	-	0.0%
Todd	Burnhamville	358	96	454	78.9%	122	22.1%	21.1%	54	-7.4%
Todd	Eagle Valley	9	1	10	90.0%	92	30.6%	10.0%	-	0.0%
Todd	Fawn Lake	1,101	126	1,227	89.7%	25	28.1%	10.3%	20	-8.8%
Todd	Germania	38	3	41	92.7%	124	35.7%	7.3%	-	0.0%
Todd	Gordon	167	42	209	79.9%	193	19.4%	20.1%	42	-4.9%
Todd	Grey Eagle	262	89	351	74.6%	233	17.0%	25.4%	151	-6.8%
Todd	Hartford	4	1	5	80.0%	-	0.0%	20.0%	-	0.0%
Todd	Iona	16	-	16	100.0%	65	37.0%	0.0%	-	0.0%
Todd	Kandota	101	68	169	59.8%	119	16.0%	40.2%	55	-7.0%
Todd	Leslie	266	90	356	74.7%	271	24.4%	25.3%	63	-7.2%
Todd	Little Elk	114	9	123	92.7%	120	29.9%	7.3%	52	-5.4%
Todd	Little Sauk	115	17	132	87.1%	239	29.9%	12.9%	74	-6.7%
Todd	Long Prairie	6	5	11	54.5%	48	10.9%	45.5%	81	-8.2%
Todd	Moran	800	98	898	89.1%	7	18.6%	10.9%	15	-12.0%
Todd	Reynolds	6	1	7	85.7%	46	18.6%	14.3%	-	0.0%
Todd	Round Prairie	28	4	32	87.5%	125	22.5%	12.5%	-	0.0%
Todd	Staples	50	20	70	71.4%	177	37.4%	28.6%	95	-9.9%
Todd	Stowe Prairie	7	-	7	100.0%	70	26.2%	0.0%	-	0.0%
Todd	Turtle Creek	196	129	325	60.3%	105	25.0%	39.7%	90	-9.3%
Todd	Villard	66	42	108	61.1%	133	39.7%	38.9%	19	-11.8%

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Todd	Ward	114	9	123	92.7%	77	34.9%	7.3%	42	-5.6%
Todd	West Union	6	1	7	85.7%	61	38.3%	14.3%	-	0.0%
Todd	Wykeham	13	3	16	81.3%	130	31.4%	18.8%	-	0.0%
Traverse	Folsom	138	20	158	87.3%	73	31.5%	12.7%	19	-5.2%
Traverse	Lake Valley	4	2	6	66.7%	-	0.0%	33.3%	-	0.0%
Traverse	Windsor	115	28	143	80.4%	71	25.7%	19.6%	19	-3.5%
Wabasha	Greenfield	65	101	166	39.2%	54	14.0%	60.8%	51	-3.8%
Wabasha	Mazeppa	4	10	14	28.6%	-	0.0%	71.4%	35	-3.8%
Wabasha	Minneiska	27	15	42	64.3%	70	17.7%	35.7%	119	-4.5%
Wabasha	Pepin	16	25	41	39.0%	38	8.5%	61.0%	22	-4.2%
Wabasha	Zumbro	6	16	22	27.3%	69	8.4%	72.7%	36	-3.7%
Wadena	Aldrich	11	1	12	91.7%	109	36.0%	8.3%	-	0.0%
Wadena	Blueberry	143	30	173	82.7%	216	28.8%	17.3%	97	-6.7%
Wadena	Bullard	118	8	126	93.7%	144	37.3%	6.3%	6	-3.0%
Wadena	Huntersville	96	10	106	90.6%	231	41.4%	9.4%	29	-5.3%
Wadena	Leaf River	33	-	33	100.0%	213	54.9%	0.0%	-	0.0%
Wadena	Lyons	108	3	111	97.3%	164	42.5%	2.7%	-	0.0%
Wadena	Meadow	63	10	73	86.3%	173	39.6%	13.7%	27	-6.4%
Wadena	North Germany	53	1	54	98.1%	172	39.4%	1.9%	-	0.0%
Wadena	Orton	52	8	60	86.7%	180	39.4%	13.3%	55	-6.3%
Wadena	Red Eye	46	4	50	92.0%	128	35.3%	8.0%	-	0.0%
Wadena	Rockwood	13	-	13	100.0%	245	48.5%	0.0%	-	0.0%
Wadena	Shell River	87	20	107	81.3%	175	24.7%	18.7%	23	-4.1%
Wadena	Thomastown	64	5	69	92.8%	157	40.4%	7.2%	79	-9.8%
Wadena	Wadena	9	-	9	100.0%	118	32.4%	0.0%	-	0.0%
Wadena	Wing River	48	4	52	92.3%	175	39.3%	7.7%	-	0.0%
Waseca	Iosco	24	5	29	82.8%	137	13.5%	17.2%	30	-1.8%
Waseca	Janesville	3	5	8	37.5%	-	0.0%	62.5%	9	-1.4%
Waseca	New Richland	27	4	31	87.1%	311	27.5%	12.9%	-	0.0%
Washington	Denmark	25	-	25	100.0%	1,000	50.1%	0.0%	-	0.0%
Washington	May	118	3	121	97.5%	827	56.5%	2.5%	-	0.0%
Washington	New Scandia	154	16	170	90.6%	708	39.5%	9.4%	34	-6.1%
Watonwan	Long Lake	33	8	41	80.5%	152	21.6%	19.5%	10	-2.4%
Watonwan	South Branch	-	12	12	0.0%	-	0.0%	100.0%	0	-2.5%
Winona	Dresbach	19	6	25	76.0%	369	29.7%	24.0%	85	-2.7%
Winona	Elba	4	2	6	66.7%	-	0.0%	33.3%	-	0.0%
Winona	Fremont	6	-	6	100.0%	323	40.5%	0.0%	-	0.0%
Winona	Homer	12	5	17	70.6%	137	28.1%	29.4%	62	-4.0%
Winona	New Hartford	6	1	7	85.7%	948	42.5%	14.3%	-	0.0%
Winona	Norton	25	1	26	96.2%	70	32.9%	3.8%	-	0.0%

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Winona	Pleasant Hill	7	2	9	77.8%	434	56.8%	22.2%	-	0.0%
Winona	Richmond	25	5	30	83.3%	318	25.1%	16.7%	50	-2.7%
Winona	Rollingstone	2	3	5	40.0%	-	0.0%	60.0%	-	0.0%
Winona	Saratoga	7	-	7	100.0%	145	23.0%	0.0%	-	0.0%
Winona	St. Charles	5	1	6	83.3%	111	40.8%	16.7%	-	0.0%
Winona	Warren	6	-	6	100.0%	88	32.8%	0.0%	-	0.0%
Winona	Wilson	5	-	5	100.0%	567	52.5%	0.0%	-	0.0%
Winona	Wiscoy	11	-	11	100.0%	422	57.3%	0.0%	-	0.0%
Wright	Albion	65	38	103	63.1%	72	17.3%	36.9%	92	-9.4%
Wright	Buffalo	21	1	22	95.5%	158	40.0%	4.5%	-	0.0%
Wright	Chatham	16	2	18	88.9%	186	70.5%	11.1%	-	0.0%
Wright	Clearwater	139	67	206	67.5%	69	12.1%	32.5%	93	-6.6%
Wright	Cokato	16	30	46	34.8%	185	22.1%	65.2%	89	-10.0%
Wright	Corinna	789	96	885	89.2%	272	22.5%	10.8%	89	-5.7%
Wright	Franklin	8	4	12	66.7%	232	11.7%	33.3%	-	0.0%
Wright	French Lake	188	84	272	69.1%	131	17.3%	30.9%	67	-5.6%
Wright	Maple Lake	124	52	176	70.5%	180	21.4%	29.5%	128	-7.3%
Wright	Marysville	12	8	20	60.0%	133	19.7%	40.0%	39	-7.0%
Wright	Middleville	7	-	7	100.0%	87	28.1%	0.0%	-	0.0%
Wright	Monticello	15	8	23	65.2%	87	24.6%	34.8%	91	-7.1%
Wright	Rockford	35	8	43	81.4%	127	31.9%	18.6%	40	-8.3%
Wright	Silver Creek	160	36	196	81.6%	253	29.2%	18.4%	52	-6.9%
Wright	Southside	739	99	838	88.2%	252	20.6%	11.8%	82	-6.1%
Wright	Stockholm	23	3	26	88.5%	119	14.2%	11.5%	-	0.0%
Wright	Victor	18	38	56	32.1%	52	14.6%	67.9%	90	-8.7%

## Agenda #5

1 A bill for an act

2 relating to the operation of state government;  
3 modifying parental contributions; modifying several  
4 MFIP provisions; modifying medical assistance estate  
5 recovery provisions; eliminating recoveries for  
6 alternative care costs; removing liens against life  
7 estates and joint tenant interests; changing certain  
8 income tax provisions; appropriating money; amending  
9 Minnesota Statutes 2004, sections 252.27, subdivision  
10 2a; 256B.15, subdivisions 1, 1a, 1d, 1e, 1f, 1h, 1i,  
11 1j, 2, 3, 4; 256J.21, subdivision 2; 256J.95,  
12 subdivision 9; 290.01, subdivisions 6b, 19d; 290.17,  
13 subdivisions 2, 4; 514.981, subdivision 6; 524.3-805;  
14 repealing Minnesota Statutes 2004, sections 256B.15,  
15 subdivision 1g; 256J.37, subdivisions 3a, 3b; 514.991;  
16 514.992; 514.993; 514.994; 514.995.

17 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

18 ARTICLE 1

19 HUMAN SERVICES

20 Section 1. Minnesota Statutes 2004, section 252.27,  
21 subdivision 2a, is amended to read:

22 Subd. 2a. [CONTRIBUTION AMOUNT.] (a) The natural or  
23 adoptive parents of a minor child, including a child determined  
24 eligible for medical assistance without consideration of  
25 parental income, must contribute to the cost of services used by  
26 making monthly payments on a sliding scale based on income,  
27 unless the child is married or has been married, parental rights  
28 have been terminated, or the child's adoption is subsidized  
29 according to section 259.67 or through title IV-E of the Social  
30 Security Act.

31 (b) For households with adjusted gross income equal to or

1 greater than 100 percent of federal poverty guidelines, the  
2 parental contribution shall be computed by applying the  
3 following schedule of rates to the adjusted gross income of the  
4 natural or adoptive parents:

5 (1) if the adjusted gross income is equal to or greater  
6 than 100 percent of federal poverty guidelines and less than 175  
7 percent of federal poverty guidelines, the parental contribution  
8 is \$4 per month;

9 (2) if the adjusted gross income is equal to or greater  
10 than 175 percent of federal poverty guidelines and less than or  
11 equal to ~~375~~ 575 percent of federal poverty guidelines, the  
12 parental contribution shall be determined using a sliding fee  
13 scale established by the commissioner of human services which  
14 begins at one percent of adjusted gross income at 175 percent of  
15 federal poverty guidelines and increases to 7.5 percent of  
16 adjusted gross income for those with adjusted gross income up to  
17 ~~375~~ 575 percent of federal poverty guidelines;

18 (3) if the adjusted gross income is greater than ~~375~~ 575  
19 percent of federal poverty guidelines and less than 675 percent  
20 of federal poverty guidelines, the parental contribution shall  
21 be 7.5 percent of adjusted gross income;

22 (4) if the adjusted gross income is equal to or greater  
23 than 675 percent of federal poverty guidelines and less than 975  
24 percent of federal poverty guidelines, the parental contribution  
25 shall be ten percent of adjusted gross income; and

26 (5) if the adjusted gross income is equal to or greater  
27 than 975 percent of federal poverty guidelines, the parental  
28 contribution shall be 12.5 percent of adjusted gross income.

29 If the child lives with the parent, the annual adjusted  
30 gross income is reduced by ~~\$2,400~~ \$5,000 prior to calculating  
31 the parental contribution. If the child resides in an  
32 institution specified in section 256B.35, the parent is  
33 responsible for the personal needs allowance specified under  
34 that section in addition to the parental contribution determined  
35 under this section. The parental contribution is reduced by any  
36 amount required to be paid directly to the child pursuant to a

1 court order, but only if actually paid.

2 (c) The household size to be used in determining the amount  
3 of contribution under paragraph (b) includes natural and  
4 adoptive parents and their dependents, including the child  
5 receiving services. Adjustments in the contribution amount due  
6 to annual changes in the federal poverty guidelines shall be  
7 implemented on the first day of July following publication of  
8 the changes.

9 (d) For purposes of paragraph (b), "income" means the  
10 adjusted gross income of the natural or adoptive parents  
11 determined according to the previous year's federal tax form,  
12 except, effective retroactive to July 1, 2003, taxable capital  
13 gains to the extent the funds have been used to purchase a  
14 home and funds from early withdrawn qualified retirement  
15 accounts under the Internal Revenue Code shall not be counted as  
16 income.

17 (e) The contribution shall be explained in writing to the  
18 parents at the time eligibility for services is being  
19 determined. The contribution shall be made on a monthly basis  
20 effective with the first month in which the child receives  
21 services. Annually upon redetermination or at termination of  
22 eligibility, if the contribution exceeded the cost of services  
23 provided, the local agency or the state shall reimburse that  
24 excess amount to the parents, either by direct reimbursement if  
25 the parent is no longer required to pay a contribution, or by a  
26 reduction in or waiver of parental fees until the excess amount  
27 is exhausted.

28 (f) The monthly contribution amount must be reviewed at  
29 least every 12 months; when there is a change in household size;  
30 and when there is a loss of or gain in income from one month to  
31 another in excess of ten percent. The local agency shall mail a  
32 written notice 30 days in advance of the effective date of a  
33 change in the contribution amount. A decrease in the  
34 contribution amount is effective in the month that the parent  
35 verifies a reduction in income or change in household size.

36 (g) Parents of a minor child who do not live with each

1 other shall each pay the contribution required under paragraph  
2 (a) ~~---An amount equal to the annual~~, except that a court-ordered  
3 child support payment actually paid on behalf of the child  
4 receiving services shall be deducted from the adjusted-gross  
5 income contribution of the parent making the payment prior-to  
6 calculating-the-parental-contribution-under-paragraph-(b).

7 (h) The contribution under paragraph (b) shall be increased  
8 by an additional five percent if the local agency determines  
9 that insurance coverage is available but not obtained for the  
10 child. For purposes of this section, "available" means the  
11 insurance is a benefit of employment for a family member at an  
12 annual cost of no more than five percent of the family's annual  
13 income. For purposes of this section, "insurance" means health  
14 and accident insurance coverage, enrollment in a nonprofit  
15 health service plan, health maintenance organization,  
16 self-insured plan, or preferred provider organization.

17 Parents who have more than one child receiving services  
18 shall not be required to pay more than the amount for the child  
19 with the highest expenditures. There shall be no resource  
20 contribution from the parents. The parent shall not be required  
21 to pay a contribution in excess of the cost of the services  
22 provided to the child, not counting payments made to school  
23 districts for education-related services. Notice of an increase  
24 in fee payment must be given at least 30 days before the  
25 increased fee is due.

26 (i) The contribution under paragraph (b) shall be reduced  
27 by \$300 per fiscal year if, in the 12 months prior to July 1:

28 (1) the parent applied for insurance for the child;

29 (2) the insurer denied insurance;

30 (3) the parents submitted a complaint or appeal, in writing  
31 to the insurer, submitted a complaint or appeal, in writing, to  
32 the commissioner of health or the commissioner of commerce, or  
33 litigated the complaint or appeal; and

34 (4) as a result of the dispute, the insurer reversed its  
35 decision and granted insurance.

36 For purposes of this section, "insurance" has the meaning

1 given in paragraph (h).

2 A parent who has requested a reduction in the contribution  
3 amount under this paragraph shall submit proof in the form and  
4 manner prescribed by the commissioner or county agency,  
5 including, but not limited to, the insurer's denial of  
6 insurance, the written letter or complaint of the parents, court  
7 documents, and the written response of the insurer approving  
8 insurance. The determinations of the commissioner or county  
9 agency under this paragraph are not rules subject to chapter 14.

10 Sec. 2. Minnesota Statutes 2004, section 256J.21,  
11 subdivision 2, is amended to read:

12 Subd. 2. [INCOME EXCLUSIONS.] The following must be  
13 excluded in determining a family's available income:

14 (1) payments for basic care, difficulty of care, and  
15 clothing allowances received for providing family foster care to  
16 children or adults under Minnesota Rules, parts 9545.0010 to  
17 9545.0260 and 9555.5050 to 9555.6265, and payments received and  
18 used for care and maintenance of a third-party beneficiary who  
19 is not a household member;

20 (2) reimbursements for employment training received through  
21 the Workforce Investment Act of 1998, United States Code, title  
22 20, chapter 73, section 9201;

23 (3) reimbursement for out-of-pocket expenses incurred while  
24 performing volunteer services, jury duty, employment, or  
25 informal carpooling arrangements directly related to employment;

26 (4) all educational assistance, except the county agency  
27 must count graduate student teaching assistantships,  
28 fellowships, and other similar paid work as earned income and,  
29 after allowing deductions for any unmet and necessary  
30 educational expenses, shall count scholarships or grants awarded  
31 to graduate students that do not require teaching or research as  
32 unearned income;

33 (5) loans, regardless of purpose, from public or private  
34 lending institutions, governmental lending institutions, or  
35 governmental agencies;

36 (6) loans from private individuals, regardless of purpose,

1 provided an applicant or participant documents that the lender  
2 expects repayment;

3 (7)(i) state income tax refunds; and  
4 (ii) federal income tax refunds;

5 (8)(i) federal earned income credits;  
6 (ii) Minnesota working family credits;  
7 (iii) state homeowners and renters credits under chapter  
8 290A; and  
9 (iv) federal or state tax rebates;

10 (9) funds received for reimbursement, replacement, or  
11 rebate of personal or real property when these payments are made  
12 by public agencies, awarded by a court, solicited through public  
13 appeal, or made as a grant by a federal agency, state or local  
14 government, or disaster assistance organizations, subsequent to  
15 a presidential declaration of disaster;

16 (10) the portion of an insurance settlement that is used to  
17 pay medical, funeral, and burial expenses, or to repair or  
18 replace insured property;

19 (11) reimbursements for medical expenses that cannot be  
20 paid by medical assistance;

21 (12) payments by a vocational rehabilitation program  
22 administered by the state under chapter 268A, except those  
23 payments that are for current living expenses;

24 (13) in-kind income, including any payments directly made  
25 by a third party to a provider of goods and services;

26 (14) assistance payments to correct underpayments, but only  
27 for the month in which the payment is received;

28 (15) payments for short-term emergency needs under section  
29 256J.626, subdivision 2;

30 (16) funeral and cemetery payments as provided by section  
31 256.935;

32 (17) nonrecurring cash gifts of \$30 or less, not exceeding  
33 \$30 per participant in a calendar month;

34 (18) any form of energy assistance payment made through  
35 Public Law 97-35, Low-Income Home Energy Assistance Act of 1981,  
36 payments made directly to energy providers by other public and

1 private agencies, and any form of credit or rebate payment  
2 issued by energy providers;

3 (19) Supplemental Security Income (SSI), including  
4 retroactive SSI payments and other income of an SSI recipient,  
5 ~~except-as-described-in-section-256F.37, subdivision-3b;~~

6 (20) Minnesota supplemental aid, including retroactive  
7 payments;

8 (21) proceeds from the sale of real or personal property;

9 (22) state adoption assistance payments under section  
10 259.67, and up to an equal amount of county adoption assistance  
11 payments;

12 (23) state-funded family subsidy program payments made  
13 under section 252.32 to help families care for children with  
14 mental retardation or related conditions, consumer support grant  
15 funds under section 256.476, and resources and services for a  
16 disabled household member under one of the home and  
17 community-based waiver services programs under chapter 256B;

18 (24) interest payments and dividends from property that is  
19 not excluded from and that does not exceed the asset limit;

20 (25) rent rebates;

21 (26) income earned by a minor caregiver, minor child  
22 through age 6, or a minor child who is at least a half-time  
23 student in an approved elementary or secondary education  
24 program;

25 (27) income earned by a caregiver under age 20 who is at  
26 least a half-time student in an approved elementary or secondary  
27 education program;

28 (28) MFIP child care payments under section 119B.05;

29 (29) all other payments made through MFIP to support a  
30 caregiver's pursuit of greater economic stability;

31 (30) income a participant receives related to shared living  
32 expenses;

33 (31) reverse mortgages;

34 (32) benefits provided by the Child Nutrition Act of 1966,  
35 United States Code, title 42, chapter 13A, sections 1771 to  
36 1790;

1 (33) benefits provided by the women, infants, and children  
2 (WIC) nutrition program, United States Code, title 42, chapter  
3 13A, section 1786;

4 (34) benefits from the National School Lunch Act, United  
5 States Code, title 42, chapter 13, sections 1751 to 1769e;

6 (35) relocation assistance for displaced persons under the  
7 Uniform Relocation Assistance and Real Property Acquisition  
8 Policies Act of 1970, United States Code, title 42, chapter 61,  
9 subchapter II, section 4636, or the National Housing Act, United  
10 States Code, title 12, chapter 13, sections 1701 to 1750jj;

11 (36) benefits from the Trade Act of 1974, United States  
12 Code, title 19, chapter 12, part 2, sections 2271 to 2322;

13 (37) war reparations payments to Japanese Americans and  
14 Aleuts under United States Code, title 50, sections 1989 to  
15 1989d;

16 (38) payments to veterans or their dependents as a result  
17 of legal settlements regarding Agent Orange or other chemical  
18 exposure under Public Law 101-239, section 10405, paragraph  
19 (a)(2)(E);

20 (39) income that is otherwise specifically excluded from  
21 MFIP consideration in federal law, state law, or federal  
22 regulation;

23 (40) security and utility deposit refunds;

24 (41) American Indian tribal land settlements excluded under  
25 Public Laws 98-123, 98-124, and 99-377 to the Mississippi Band  
26 Chippewa Indians of White Earth, Leech Lake, and Mille Lacs  
27 reservations and payments to members of the White Earth Band,  
28 under United States Code, title 25, chapter 9, section 331, and  
29 chapter 16, section 1407;

30 (42) all income of the minor parent's parents and  
31 stepparents when determining the grant for the minor parent in  
32 households that include a minor parent living with parents or  
33 stepparents on MFIP with other children;

34 (43) income of the minor parent's parents and stepparents  
35 equal to 200 percent of the federal poverty guideline for a  
36 family size not including the minor parent and the minor

1 parent's child in households that include a minor parent living  
2 with parents or stepparents not on MFIP when determining the  
3 grant for the minor parent. The remainder of income is deemed  
4 as specified in section 256J.37, subdivision 1b;

5 (44) payments made to children eligible for relative  
6 custody assistance under section 257.85;

7 (45) vendor payments for goods and services made on behalf  
8 of a client unless the client has the option of receiving the  
9 payment in cash; and

10 (46) the principal portion of a contract for deed payment.

11 Sec. 3. Minnesota Statutes 2004, section 256J.95,  
12 subdivision 9, is amended to read:

13 Subd. 9. [PROPERTY AND INCOME LIMITATIONS.] The asset  
14 limits and exclusions in section 256J.20 apply to applicants and  
15 recipients of DWP. All payments, unless excluded in section  
16 256J.21, must be counted as income to determine eligibility for  
17 the diversionary work program. The county shall treat income as  
18 outlined in section 256J.37~~7-except-for-subdivision-3a~~. The  
19 initial income test and the disregards in section 256J.21,  
20 subdivision 3, shall be followed for determining eligibility for  
21 the diversionary work program.

22 Sec. 4. [REPEALER.]

23 Minnesota Statutes 2004, section 256J.37, subdivisions 3a  
24 and 3b, are repealed effective July 1, 2005.

## ARTICLE 2

### MEDICAL ASSISTANCE LIENS

27 Section 1. Minnesota Statutes 2004, section 256B.15,  
28 subdivision 1, is amended to read:

29 Subdivision 1. [POLICY~~7-APPLICABILITY7-PURPOSE7-AND~~  
30 ~~CONSTRUCTION; DEFINITION.~~] (a) It is the policy of this state  
31 that individuals or couples, either or both of whom participate  
32 in the medical assistance program, use their own assets to pay  
33 their share of the total cost of their care during or after  
34 their enrollment in the program according to applicable federal  
35 law and the laws of this state. The following provisions apply:

36 (1) ~~subdivisions 1c to 1k shall not apply to claims arising~~

~~1 under this section which are presented under section 525.313;~~

2       ~~(2)~~ the provisions of subdivisions 1c to 1k expanding the  
3 interests included in an estate for purposes of recovery under  
4 this section give effect to the provisions of United States  
5 Code, title 42, section 1396p, governing recoveries, but do not  
6 give rise to any express or implied liens in favor of any other  
7 parties not named in these provisions; and

8       ~~(3) the continuation of a recipient's life estate or joint~~  
9 ~~tenancy interest in real property after the recipient's death~~  
10 ~~for the purpose of recovering medical assistance under this~~  
11 ~~section modifies common law principles holding that these~~  
12 ~~interests terminate on the death of the holder;~~

13       ~~(4)~~ (2) all laws, rules, and regulations governing or  
14 involved with a recovery of medical assistance shall must be  
15 liberally construed to accomplish their intended purposes; .

16       ~~(5) a deceased recipient's life estate and joint tenancy~~  
17 ~~interests continued under this section shall be owned by the~~  
18 ~~remaindermen or surviving joint tenants as their interests may~~  
19 ~~appear on the date of the recipient's death. They shall not be~~  
20 ~~merged into the remainder interest or the interests of the~~  
21 ~~surviving joint tenants by reason of ownership. They shall be~~  
22 ~~subject to the provisions of this section. Any conveyance,~~  
23 ~~transfer, sale, assignment, or encumbrance by a remainderman, a~~  
24 ~~surviving joint tenant, or their heirs, successors, and assigns~~  
25 ~~shall be deemed to include all of their interest in the deceased~~  
26 ~~recipient's life estate or joint tenancy interest continued~~  
27 ~~under this section; and~~

28       ~~(6) the provisions of subdivisions 1c to 1k continuing a~~  
29 ~~recipient's joint tenancy interests in real property after the~~  
30 ~~recipient's death do not apply to a homestead owned of record,~~  
31 ~~on the date the recipient dies, by the recipient and the~~  
32 ~~recipient's spouse as joint tenants with a right of~~  
33 ~~survivorship. Homestead means the real property occupied by the~~  
34 ~~surviving joint tenant spouse as their sole residence on the~~  
35 ~~date the recipient dies and classified and taxed to the~~  
36 ~~recipient and surviving joint tenant spouse as homestead~~

1 ~~property-for-property-tax-purposes-in-the-calendar-year-in-which~~  
2 ~~the-recipient-dies.--For-purposes-of-this-exemption, real~~  
3 ~~property-the-recipient-and-their-surviving-joint-tenant-spouse~~  
4 ~~purchase-solely-with-the-proceeds-from-the-sale-of-their-prior~~  
5 ~~homestead, own-of-record-as-joint-tenants, and-qualify-as~~  
6 ~~homestead-property-under-section-273.124-in-the-calendar-year-in~~  
7 ~~which-the-recipient-dies-and-prior-to-the-recipient's-death~~  
8 ~~shall-be-deemed-to-be-real-property-classified-and-taxed-to-the~~  
9 ~~recipient-and-their-surviving-joint-tenant-spouse-as-homestead~~  
10 ~~property-in-the-calendar-year-in-which-the-recipient-dies.--The~~  
11 ~~surviving-spouse, or-any-person-with-personal-knowledge-of-the~~  
12 ~~facts, may-provide-an-affidavit-describing-the-homestead~~  
13 ~~property-affected-by-this-clause-and-stating-facts-showing~~  
14 ~~compliance-with-this-clause.--The-affidavit-shall-be-prima-facie~~  
15 ~~evidence-of-the-facts-it-states.~~

16 (b) For purposes of this section, "medical assistance"  
17 includes the medical assistance program under this chapter and  
18 the general assistance medical care program under chapter 256D  
19 and but does not include the alternative care program for  
20 nonmedical assistance recipients under section 256B.0913.

21 [EFFECTIVE DATE.] The amendments in this section relating  
22 to the alternative care program are effective retroactively from  
23 July 1, 2003, and apply to the estates of decedents who die on  
24 or after that date. The remaining amendments in this section  
25 are effective retroactively from August 1, 2003, and apply to  
26 the estates of decedents who die on or after that date.

27 Sec. 2. Minnesota Statutes 2004, section 256B.15,  
28 subdivision 1a, is amended to read:

29 Subd. 1a. [ESTATES SUBJECT TO CLAIMS.] If a person  
30 receives any medical assistance hereunder, on the person's  
31 death, if single, or on the death of the survivor of a married  
32 couple, either or both of whom received medical assistance, or  
33 ~~as-otherwise-provided-for-in-this-section,~~ the total amount paid  
34 for medical assistance rendered for the person and spouse shall  
35 be filed as a claim against the estate of the person or the  
36 estate of the surviving spouse in the court having jurisdiction

1 to probate the estate or to issue a decree of descent according  
2 to sections 525.31 to 525.313.

3 A claim shall be filed if medical assistance was rendered  
4 for either or both persons under one of the following  
5 circumstances:

6 (a) the person was over 55 years of age, and received  
7 services under this chapter, excluding alternative care;

8 (b) the person resided in a medical institution for six  
9 months or longer, received services under this chapter,  
10 excluding alternative care, and, at the time of  
11 institutionalization or application for medical assistance,  
12 whichever is later, the person could not have reasonably been  
13 expected to be discharged and returned home, as certified in  
14 writing by the person's treating physician. For purposes of  
15 this section only, a "medical institution" means a skilled  
16 nursing facility, intermediate care facility, intermediate care  
17 facility for persons with mental retardation, nursing facility,  
18 or inpatient hospital; or

19 (c) the person received general assistance medical care  
20 services under chapter 256D.

21 The claim shall be considered an expense of the last  
22 illness of the decedent for the purpose of section 524.3-805.  
23 Any statute of limitations that purports to limit any county  
24 agency or the state agency, or both, to recover for medical  
25 assistance granted hereunder shall not apply to any claim made  
26 hereunder for reimbursement for any medical assistance granted  
27 hereunder. Notice of the claim shall be given to all heirs and  
28 devisees of the decedent whose identity can be ascertained with  
29 reasonable diligence. The notice must include procedures and  
30 instructions for making an application for a hardship waiver  
31 under subdivision 5; time frames for submitting an application  
32 and determination; and information regarding appeal rights and  
33 procedures. Counties are entitled to one-half of the nonfederal  
34 share of medical assistance collections from estates that are  
35 directly attributable to county effort. ~~Counties-are-entitled~~  
36 ~~to-ten-percent-of-the-collections-for-alternative-care-directly~~

1 ~~attributable-to-county-effort.~~

2 [EFFECTIVE DATE.] The amendments in this section relating  
 3 to the alternative care program are effective retroactively from  
 4 July 1, 2003, and apply to the estates of decedents who die on  
 5 or after that date. The remaining amendments in this section  
 6 are effective retroactively from August 1, 2003, and apply to  
 7 the estates of decedents who die on or after that date.

8 Sec. 3. Minnesota Statutes 2004, section 256B.15,  
 9 subdivision 1d, is amended to read:

10 Subd. 1d. [EFFECT OF NOTICE.] From the time it takes  
 11 effect, the notice shall be notice to remaindermen, joint  
 12 tenants, or to anyone else owning or acquiring an interest in or  
 13 encumbrance against the property described in the notice that  
 14 the medical assistance recipient's life-estate, joint-tenancy,  
 15 or other interests in the real estate described in the notice:

16 (1) ~~shall, in the case of life-estate and joint-tenancy~~  
 17 ~~interests, continue to exist for purposes of this section, and~~  
 18 ~~be subject to liens and claims as provided in this section;~~

19 (2) shall be subject to a lien in favor of the claimant  
 20 effective upon the death of the recipient and dealt with as  
 21 provided in this section;

22 (3) (2) may be included in the recipient's estate, as  
 23 defined in this section; and

24 (4) (3) may be subject to administration and all other  
 25 provisions of chapter 524 and may be sold, assigned,  
 26 transferred, or encumbered free and clear of their interest or  
 27 encumbrance to satisfy claims under this section.

28 [EFFECTIVE DATE.] This section is effective retroactively  
 29 from August 1, 2003.

30 Sec. 4. Minnesota Statutes 2004, section 256B.15,  
 31 subdivision 1e, is amended to read:

32 Subd. 1e. [FULL OR PARTIAL RELEASE OF NOTICE.] (a) The  
 33 claimant may fully or partially release the notice and the lien  
 34 arising out of the notice of record in the real estate records  
 35 where the notice is filed or recorded at any time. ~~The claimant~~  
 36 ~~may give a full or partial release to extinguish any life~~

1 ~~estates-or-joint-tenancy-interests-which-are-or-may-be-continued~~  
2 ~~under-this-section-or-whose-existence-or-nonexistence-may-create~~  
3 ~~a-cloud-on-the-title-to-real-property-at-any-time-whether-or-not~~  
4 ~~a-notice-has-been-filed.~~ The recorder or registrar of titles  
5 shall accept the release for recording or filing. If the  
6 release is a partial release, it must include a legal  
7 description of the property being released.

8 (b) At any time, the claimant may, at the claimant's  
9 discretion, wholly or partially release, subordinate, modify, or  
10 amend the recorded notice and the lien arising out of the notice.

11 [EFFECTIVE DATE.] This section is effective retroactively  
12 from August 1, 2003.

13 Sec. 5. Minnesota Statutes 2004, section 256B.15,  
14 subdivision 1f, is amended to read:

15 Subd. 1f. [AGENCY LIEN.] (a) The notice shall constitute a  
16 lien in favor of the Department of Human Services against the  
17 recipient's interests in the real estate it describes for a  
18 period of 20 years from the date of filing or the date of the  
19 recipient's death, whichever is later. ~~Notwithstanding-any-law~~  
20 ~~or-rule-to-the-contrary, a recipient's life-estate-and-joint~~  
21 ~~tenancy-interests-shall-not-end-upon-the-recipient's-death-but~~  
22 ~~shall-continue-according-to-subdivisions-1h, 1i, and 1j.~~ The  
23 amount of the lien shall be equal to the total amount of the  
24 claims that could be presented in the recipient's estate under  
25 this section.

26 (b) If no estate has been opened for the deceased  
27 recipient, any holder of an interest in the property may apply  
28 to the lien holder for a statement of the amount of the lien or  
29 for a full or partial release of the lien. The application  
30 shall include the applicant's name, current mailing address,  
31 current home and work telephone numbers, and a description of  
32 their interest in the property, a legal description of the  
33 recipient's interest in the property, and the deceased  
34 recipient's name, date of birth, and Social Security number.  
35 The lien holder shall send the applicant by certified mail,  
36 return receipt requested, a written statement showing the amount

1 of the lien, whether the lien holder is willing to release the  
2 lien and under what conditions, and inform them of the right to  
3 a hearing under section 256.045. The lien holder shall have the  
4 discretion to compromise and settle the lien upon any terms and  
5 conditions the lien holder deems appropriate.

6 (c) Any holder of an interest in property subject to the  
7 lien has a right to request a hearing under section 256.045 to  
8 determine the validity, extent, or amount of the lien. The  
9 request must be in writing, and must include the names, current  
10 addresses, and home and business telephone numbers for all other  
11 parties holding an interest in the property. A request for a  
12 hearing by any holder of an interest in the property shall be  
13 deemed to be a request for a hearing by all parties owning  
14 interests in the property. Notice of the hearing shall be given  
15 to the lien holder, the party filing the appeal, and all of the  
16 other holders of interests in the property at the addresses  
17 listed in the appeal by certified mail, return receipt  
18 requested, or by ordinary mail. Any owner of an interest in the  
19 property to whom notice of the hearing is mailed shall be deemed  
20 to have waived any and all claims or defenses in respect to the  
21 lien unless they appear and assert any claims or defenses at the  
22 hearing.

23 (d) If the claim the lien secures could be filed under  
24 subdivision 1h, the lien holder may collect, compromise, settle,  
25 or release the lien upon any terms and conditions it deems  
26 appropriate. If the claim the lien secures could be filed under  
27 subdivision 1i or 1j, the lien may be adjusted or enforced to  
28 the same extent had it been filed under subdivisions 1i and 1j,  
29 and the provisions of subdivisions 1i, clause ~~(f)~~ (e), and 1j,  
30 clause (d), shall apply to voluntary payment, settlement, or  
31 satisfaction of the lien.

32 ~~(e) If no probate proceedings have been commenced for the~~  
33 ~~recipient as of the date the lien holder executes a release of~~  
34 ~~the lien on a recipient's life estate or joint tenancy interest,~~  
35 ~~created for purposes of this section, the release shall~~  
36 ~~terminate the life estate or joint tenancy interest created~~

1 consists of: (1) their probate estate; (2) ~~all of the person's~~  
2 ~~interests or proceeds of those interests in real property the~~  
3 ~~person owned as a life tenant or as a joint tenant with a right~~  
4 ~~of survivorship at the time of the person's death;~~ (3) all of  
5 the person's interests or proceeds of those interests in  
6 securities the person owned in beneficiary form as provided  
7 under sections 524.6-301 to 524.6-311 at the time of the  
8 person's death, to the extent they become part of the probate  
9 estate under section 524.6-307; and ~~(4)~~ (3) all of the person's  
10 interests in joint accounts, multiple party accounts, and pay on  
11 death accounts, or the proceeds of those accounts, as provided  
12 under sections 524.6-201 to 524.6-214 at the time of the  
13 person's death to the extent they become part of the probate  
14 estate under section 524.6-207. Notwithstanding any law or rule  
15 to the contrary, a state or county agency with a claim under  
16 this section shall be a creditor under section 524.6-307.

17 ~~(c) Notwithstanding any law or rule to the contrary,~~ the  
18 ~~person's life estate or joint tenancy interest in real property~~  
19 ~~not subject to a medical assistance lien under sections 514.980~~  
20 ~~to 514.985 on the date of the person's death shall not end upon~~  
21 ~~the person's death and shall continue as provided in this~~  
22 ~~subdivision. The life estate in the person's estate shall be~~  
23 ~~that portion of the interest in the real property subject to the~~  
24 ~~life estate that is equal to the life estate percentage factor~~  
25 ~~for the life estate as listed in the Life Estate Mortality Table~~  
26 ~~of the health care program's manual for a person who was the age~~  
27 ~~of the medical assistance recipient on the date of the person's~~  
28 ~~death. The joint tenancy interest in real property in the~~  
29 ~~estate shall be equal to the fractional interest the person~~  
30 ~~would have owned in the jointly held interest in the property~~  
31 ~~had they and the other owners held title to the property as~~  
32 ~~tenants in common on the date the person died.~~

33 ~~(d) The court upon its own motion, or upon motion by the~~  
34 ~~personal representative or any interested party, may enter an~~  
35 ~~order directing the remaindermen or surviving joint tenants and~~  
36 ~~their spouses, if any, to sign all documents, take all actions,~~

1 and otherwise fully cooperate with the personal representative  
2 and the court to liquidate the decedent's life estate or joint  
3 tenancy interests in the estate and deliver the cash or the  
4 proceeds of those interests to the personal representative and  
5 provide for any legal and equitable sanctions as the court deems  
6 appropriate to enforce and carry out the order, including an  
7 award of reasonable attorney fees.

8 (e) The personal representative may make, execute, and  
9 deliver any conveyances or other documents necessary to convey  
10 the decedent's life estate or joint tenancy interest in the  
11 estate that are necessary to liquidate and reduce to cash the  
12 decedent's interest or for any other purposes.

13 (f) Subject to administration, all costs, including  
14 reasonable attorney fees, directly and immediately related to  
15 liquidating the decedent's life estate or joint tenancy interest  
16 in the decedent's estate, shall be paid from the gross proceeds  
17 of the liquidation allocable to the decedent's interest and the  
18 net proceeds shall be turned over to the personal representative  
19 and applied to payment of the claim presented under this section.

20 (g) The personal representative shall bring a motion in the  
21 district court in which the estate is being probated to compel  
22 the remaindermen or surviving joint tenants to account for and  
23 deliver to the personal representative all or any part of the  
24 proceeds of any sale, mortgage, transfer, conveyance, or any  
25 disposition of real property allocable to the decedent's life  
26 estate or joint tenancy interest in the decedent's estate, and  
27 do everything necessary to liquidate and reduce to cash the  
28 decedent's interest and turn the proceeds of the sale or other  
29 disposition over to the personal representative. The court may  
30 grant any legal or equitable relief including, but not limited  
31 to, ordering a partition of real estate under chapter 558  
32 necessary to make the value of the decedent's life estate or  
33 joint tenancy interest available to the estate for payment of a  
34 claim under this section.

35 (h) Subject to administration, the personal representative  
36 shall use all of the cash or proceeds of interests to pay an

1 ~~allowable claim under this section. The remaindermen or~~  
2 ~~surviving joint tenants and their spouses, if any, may enter~~  
3 ~~into a written agreement with the personal representative or the~~  
4 ~~claimant to settle and satisfy obligations imposed at any time~~  
5 ~~before or after a claim is filed.~~

6 ~~(i) The personal representative may, at their discretion,~~  
7 ~~provide any or all of the other owners, remaindermen, or~~  
8 ~~surviving joint tenants with an affidavit terminating the~~  
9 ~~decedent's estate's interest in real property the decedent owned~~  
10 ~~as a life tenant or as a joint tenant with others, if the~~  
11 ~~personal representative determines in good faith that neither~~  
12 ~~the decedent nor any of the decedent's predeceased spouses~~  
13 ~~received any medical assistance for which a claim could be filed~~  
14 ~~under this section, or if the personal representative has filed~~  
15 ~~an affidavit with the court that the estate has other assets~~  
16 ~~sufficient to pay a claim, as presented, or if there is a~~  
17 ~~written agreement under paragraph (h), or if the claim, as~~  
18 ~~allowed, has been paid in full or to the full extent of the~~  
19 ~~assets the estate has available to pay it. The affidavit may be~~  
20 ~~recorded in the office of the county recorder or filed in the~~  
21 ~~Office of the Registrar of Titles for the county in which the~~  
22 ~~real property is located. Except as provided in section~~  
23 ~~514.981, subdivision 6, when recorded or filed, the affidavit~~  
24 ~~shall terminate the decedent's interest in real estate the~~  
25 ~~decedent owned as a life tenant or a joint tenant with others.~~  
26 ~~The affidavit shall: (1) be signed by the personal~~  
27 ~~representative; (2) identify the decedent and the interest being~~  
28 ~~terminated; (3) give recording information sufficient to~~  
29 ~~identify the instrument that created the interest in real~~  
30 ~~property being terminated; (4) legally describe the affected~~  
31 ~~real property; (5) state that the personal representative has~~  
32 ~~determined that neither the decedent nor any of the decedent's~~  
33 ~~predeceased spouses received any medical assistance for which a~~  
34 ~~claim could be filed under this section; (6) state that the~~  
35 ~~decedent's estate has other assets sufficient to pay the claim,~~  
36 ~~as presented, or that there is a written agreement between the~~

1 ~~personal representative and the claimant and the other owners or~~  
 2 ~~remaindermen or other joint tenants to satisfy the obligations~~  
 3 ~~imposed under this subdivision, and (7) state that the affidavit~~  
 4 ~~is being given to terminate the estate's interest under this~~  
 5 ~~subdivision, and any other contents as may be appropriate.~~  
 6 ~~The recorder or registrar of titles shall accept the affidavit~~  
 7 ~~for recording or filing. The affidavit shall be effective as~~  
 8 ~~provided in this section and shall constitute notice even if it~~  
 9 ~~does not include recording information sufficient to identify~~  
 10 ~~the instrument creating the interest it terminates. The~~  
 11 ~~affidavit shall be conclusive evidence of the stated facts.~~

12 ~~(j) The holder of a lien arising under subdivision lc shall~~  
 13 ~~release the lien at the holder's expense against an interest~~  
 14 ~~terminated under paragraph (h) to the extent of the termination.~~

15 ~~(k) (c) If a lien arising under subdivision lc is not~~  
 16 ~~released under paragraph (j), prior to closing the estate, the~~  
 17 ~~personal representative shall deed the interest subject to the~~  
 18 ~~lien to the remaindermen or surviving joint tenants as their~~  
 19 ~~interests may appear. Upon recording or filing, the deed shall~~  
 20 ~~work a merger of the recipient's life estate or joint tenancy~~  
 21 ~~interest, subject to the lien, into the remainder interest or~~  
 22 ~~interest the decedent and others owned jointly heirs or devisees~~  
 23 ~~subject to the lien. The lien shall attach to and run with the~~  
 24 ~~property to the extent of the decedent's interest at the time of~~  
 25 ~~the decedent's death.~~

26 ~~[EFFECTIVE DATE.] This section is effective retroactively~~  
 27 ~~from August 1, 2003.~~

28 ~~Sec. 7. Minnesota Statutes 2004, section 256B.15,~~  
 29 ~~subdivision li, is amended to read:~~

30 ~~Subd. li. [ESTATES OF PERSONS RECEIVING MEDICAL ASSISTANCE~~  
 31 ~~AND SURVIVED BY OTHERS.] (a) For purposes of this subdivision,~~  
 32 ~~the person's estate consists of the person's probate estate and~~  
 33 ~~all of the person's interests in real property the person owned~~  
 34 ~~as a life tenant or a joint tenant at the time of the person's~~  
 35 ~~death is as defined in subdivision lh, paragraph (b).~~

36 ~~(b) Notwithstanding any law or rule to the contrary, this~~

1 subdivision applies if a person received medical assistance for  
2 which a claim could be filed under this section but for the fact  
3 the person was survived by a spouse or by a person listed in  
4 subdivision 3, or if subdivision 4 applies to a claim arising  
5 under this section.

6 ~~(c) The person's life estate or joint tenancy interests in~~  
7 ~~real property not subject to a medical assistance lien under~~  
8 ~~sections 514.980 to 514.985 on the date of the person's death~~  
9 ~~shall not end upon death and shall continue as provided in this~~  
10 ~~subdivision. The life estate in the estate shall be the portion~~  
11 ~~of the interest in the property subject to the life estate that~~  
12 ~~is equal to the life estate percentage factor for the life~~  
13 ~~estate as listed in the Life Estate Mortality Table of the~~  
14 ~~health care program's manual for a person who was the age of the~~  
15 ~~medical assistance recipient on the date of the person's death.~~  
16 ~~The joint tenancy interest in the estate shall be equal to the~~  
17 ~~fractional interest the medical assistance recipient would have~~  
18 ~~owned in the jointly held interest in the property had they and~~  
19 ~~the other owners held title to the property as tenants in common~~  
20 ~~on the date the medical assistance recipient died.~~

21 (d) The county agency shall file a claim in the estate  
22 under this section on behalf of the claimant who shall be the  
23 commissioner of human services, notwithstanding that the  
24 decedent is survived by a spouse or a person listed in  
25 subdivision 3. The claim, as allowed, shall not be paid by the  
26 estate and shall be disposed of as provided in this paragraph.  
27 The personal representative or the court shall make, execute,  
28 and deliver a lien in favor of the claimant on the decedent's  
29 interest in real property in the estate in the amount of the  
30 allowed claim on forms provided by the commissioner to the  
31 county agency filing the lien. The lien shall bear interest as  
32 provided under section 524.3-806, shall attach to the property  
33 it describes upon filing or recording, and shall remain a lien  
34 on the real property it describes for a period of 20 years from  
35 the date it is filed or recorded. The lien shall be a  
36 disposition of the claim sufficient to permit the estate to

1 close.

2        ~~(e)~~ (d) The state or county agency shall file or record the  
3 lien in the office of the county recorder or registrar of titles  
4 for each county in which any of the real property is located.  
5 The recorder or registrar of titles shall accept the lien for  
6 filing or recording. All recording or filing fees shall be paid  
7 by the Department of Human Services. The recorder or registrar  
8 of titles shall mail the recorded lien to the Department of  
9 Human Services. The lien need not be attested, certified, or  
10 acknowledged as a condition of recording or filing. Upon  
11 ~~recording-or-filing-of-a-lien-against-a-life-estate-or-a-joint~~  
12 ~~tenancy-interest, the interest subject to the lien shall merge~~  
13 ~~into the remainder interest or the interest the recipient and~~  
14 ~~others owned jointly. The lien shall attach to and run with the~~  
15 ~~property to the extent of the decedent's interest in the~~  
16 ~~property at the time of the decedent's death as determined under~~  
17 ~~this section.~~

18        ~~(f)~~ (e) The department shall make no adjustment or recovery  
19 under the lien until after the decedent's spouse, if any, has  
20 died, and only at a time when the decedent has no surviving  
21 child described in subdivision 3. The estate, any owner of an  
22 interest in the property which is or may be subject to the lien,  
23 or any other interested party, may voluntarily pay off, settle,  
24 or otherwise satisfy the claim secured or to be secured by the  
25 lien at any time before or after the lien is filed or recorded.  
26 Such payoffs, settlements, and satisfactions shall be deemed to  
27 be voluntary repayments of past medical assistance payments for  
28 the benefit of the deceased recipient, and neither the process  
29 of settling the claim, the payment of the claim, or the  
30 acceptance of a payment shall constitute an adjustment or  
31 recovery that is prohibited under this subdivision.

32        ~~(g)~~ (f) The lien under this subdivision may be enforced or  
33 foreclosed in the manner provided by law for the enforcement of  
34 judgment liens against real estate or by a foreclosure by action  
35 under chapter 581. When the lien is paid, satisfied, or  
36 otherwise discharged, the state or county agency shall prepare

1 and file a release of lien at its own expense. No action to  
2 foreclose the lien shall be commenced unless the lien holder has  
3 first given 30 days' prior written notice to pay the lien to the  
4 owners and parties in possession of the property subject to the  
5 lien. The notice shall: (1) include the name, address, and  
6 telephone number of the lien holder; (2) describe the lien; (3)  
7 give the amount of the lien; (4) inform the owner or party in  
8 possession that payment of the lien in full must be made to the  
9 lien holder within 30 days after service of the notice or the  
10 lien holder may begin proceedings to foreclose the lien; and (5)  
11 be served by personal service, certified mail, return receipt  
12 requested, ordinary first class mail, or by publishing it once  
13 in a newspaper of general circulation in the county in which any  
14 part of the property is located. Service of the notice shall be  
15 complete upon mailing or publication.

16 [EFFECTIVE DATE.] This section is effective retroactively  
17 from August 1, 2003.

18 Sec. 8. Minnesota Statutes 2004, section 256B.15,  
19 subdivision lj, is amended to read:

20 Subd. lj. [CLAIMS IN ESTATES OF DECEDENTS SURVIVED BY  
21 OTHER SURVIVORS.] For purposes of this subdivision, the  
22 provisions in subdivision li, paragraphs (a) ~~to (e)~~ and (b)  
23 apply.

24 (a) If payment of a claim filed under this section is  
25 limited as provided in subdivision 4, and if the estate does not  
26 have other assets sufficient to pay the claim in full, as  
27 allowed, the personal representative or the court shall make,  
28 execute, and deliver a lien on the property in the estate that  
29 is exempt from the claim under subdivision 4 in favor of the  
30 commissioner of human services on forms provided by the  
31 commissioner to the county agency filing the claim. If the  
32 estate pays a claim filed under this section in full from other  
33 assets of the estate, no lien shall be filed against the  
34 property described in subdivision 4.

35 (b) The lien shall be in an amount equal to the unpaid  
36 balance of the allowed claim under this section remaining after

1 the estate has applied all other available assets of the estate  
2 to pay the claim. The property exempt under subdivision 4 shall  
3 not be sold, assigned, transferred, conveyed, encumbered, or  
4 distributed until after the personal representative has  
5 determined the estate has other assets sufficient to pay the  
6 allowed claim in full, or until after the lien has been filed or  
7 recorded. The lien shall bear interest as provided under  
8 section 524.3-806, shall attach to the property it describes  
9 upon filing or recording, and shall remain a lien on the real  
10 property it describes for a period of 20 years from the date it  
11 is filed or recorded. The lien shall be a disposition of the  
12 claim sufficient to permit the estate to close.

13 (c) The state or county agency shall file or record the  
14 lien in the office of the county recorder or registrar of titles  
15 in each county in which any of the real property is located.  
16 The department shall pay the filing fees. The lien need not be  
17 attested, certified, or acknowledged as a condition of recording  
18 or filing. The recorder or registrar of titles shall accept the  
19 lien for filing or recording.

20 (d) The commissioner shall make no adjustment or recovery  
21 under the lien until none of the persons listed in subdivision 4  
22 are residing on the property or until the property is sold or  
23 transferred. The estate or any owner of an interest in the  
24 property that is or may be subject to the lien, or any other  
25 interested party, may voluntarily pay off, settle, or otherwise  
26 satisfy the claim secured or to be secured by the lien at any  
27 time before or after the lien is filed or recorded. The  
28 payoffs, settlements, and satisfactions shall be deemed to be  
29 voluntary repayments of past medical assistance payments for the  
30 benefit of the deceased recipient and neither the process of  
31 settling the claim, the payment of the claim, or acceptance of a  
32 payment shall constitute an adjustment or recovery that is  
33 prohibited under this subdivision.

34 (e) A lien under this subdivision may be enforced or  
35 foreclosed in the manner provided for by law for the enforcement  
36 of judgment liens against real estate or by a foreclosure by

1 action under chapter 581. When the lien has been paid,  
2 satisfied, or otherwise discharged, the claimant shall prepare  
3 and file a release of lien at the claimant's expense. No action  
4 to foreclose the lien shall be commenced unless the lien holder  
5 has first given 30 days prior written notice to pay the lien to  
6 the record owners of the property and the parties in possession  
7 of the property subject to the lien. The notice shall: (1)  
8 include the name, address, and telephone number of the lien  
9 holder; (2) describe the lien; (3) give the amount of the lien;  
10 (4) inform the owner or party in possession that payment of the  
11 lien in full must be made to the lien holder within 30 days  
12 after service of the notice or the lien holder may begin  
13 proceedings to foreclose the lien; and (5) be served by personal  
14 service, certified mail, return receipt requested, ordinary  
15 first class mail, or by publishing it once in a newspaper of  
16 general circulation in the county in which any part of the  
17 property is located. Service shall be complete upon mailing or  
18 publication.

19 ~~(f) Upon filing or recording of a lien against a life~~  
20 ~~estate or joint tenancy interest under this subdivision, the~~  
21 ~~interest subject to the lien shall merge into the remainder~~  
22 ~~interest or the interest the decedent and others owned jointly,~~  
23 ~~effective on the date of recording and filing. The lien shall~~  
24 ~~attach to and run with the property to the extent of the~~  
25 ~~decedent's interest in the property at the time of the~~  
26 ~~decedent's death as determined under this section.~~

27 (g)(1) An affidavit may be provided by a personal  
28 representative, at their discretion, stating the personal  
29 representative has determined in good faith that a decedent  
30 survived by a spouse or a person listed in subdivision 3, or by  
31 a person listed in subdivision 4, or the decedent's predeceased  
32 spouse did not receive any medical assistance giving rise to a  
33 claim under this section, or that the real property described in  
34 subdivision 4 is not needed to pay in full a claim arising under  
35 this section.

36 (2) The affidavit shall:

1 (i) describe the property and the interest being  
2 extinguished;

3 (ii) name the decedent and give the date of death;

4 (iii) state the facts listed in clause (1);

5 (iv) state that the affidavit is being filed to terminate  
6 the life estate or joint tenancy interest created under this  
7 subdivision;

8 (v) be signed by the personal representative; and

9 (vi) contain any other information that the affiant deems  
10 appropriate.

11 ~~{3}-Except-as-provided-in-section-514.9817-subdivision-67~~  
12 ~~when-the-affidavit-is-filed-or-recorded,-the-life-estate-or~~  
13 ~~joint-tenancy-interest-in-real-property-that-the-affidavit~~  
14 ~~describes-shall-be-terminated-effective-as-of-the-date-of-filing~~  
15 ~~or-recording.--The-termination-shall-be-final-and-may-not-be-set~~  
16 ~~aside-for-any-reason.~~

17 [EFFECTIVE DATE.] This section is effective retroactively  
18 from August 1, 2003.

19 Sec. 9. Minnesota Statutes 2004, section 256B.15,  
20 subdivision 2, is amended to read:

21 Subd. 2. [LIMITATIONS ON CLAIMS.] The claim shall include  
22 only the total amount of medical assistance rendered after age  
23 55 or during a period of institutionalization described in  
24 subdivision 1a, clause (b), and the total amount of general  
25 assistance medical care rendered, and shall not include  
26 interest. Claims that have been allowed but not paid shall bear  
27 interest according to section 524.3-806, paragraph (d). A claim  
28 against the estate of a surviving spouse who did not receive  
29 medical assistance, for medical assistance rendered for the  
30 predeceased spouse, is limited to the value of the assets of the  
31 estate that were marital property or jointly owned property at  
32 any time during the marriage. ~~Claims-for-alternative-care-shall~~  
33 ~~be-net-of-all-premiums-paid-under-section-256B.09137-subdivision~~  
34 ~~127-on-or-after-July-17-2003,-and-shall-be-limited-to-services~~  
35 ~~provided-on-or-after-July-17-2003.~~

36 [EFFECTIVE DATE.] This section is effective retroactively

1 from July 1, 2003, for decedents dying on or after that date.

2 Sec. 10. Minnesota Statutes 2004, section 256B.15,  
3 subdivision 3, is amended to read:

4 Subd. 3. [~~SURVIVING-SPOUSE~~, MINOR, BLIND, OR DISABLED  
5 CHILDREN.] If a decedent ~~is survived by a spouse~~, or who was  
6 single or who was the surviving spouse of a married couple and  
7 is survived by a child who is under age 21 or blind or  
8 permanently and totally disabled according to the supplemental  
9 security income program criteria, a no claim shall be filed  
10 against the estate ~~according to this section.~~

11 [EFFECTIVE DATE.] This section is effective retroactively  
12 from August 1, 2003.

13 Sec. 11. Minnesota Statutes 2004, section 256B.15,  
14 subdivision 4, is amended to read:

15 Subd. 4. [OTHER SURVIVORS.] If the decedent who was single  
16 or the surviving spouse of a married couple is survived by one  
17 of the following persons, a claim exists against the estate in  
18 an amount not to exceed the value of the nonhomestead property  
19 included in the estate ~~and the personal representative shall~~  
20 ~~make, execute, and deliver to the county agency a lien against~~  
21 ~~the homestead property in the estate for any unpaid balance of~~  
22 ~~the claim to the claimant as provided under this section:~~

23 (a) (1) a sibling who resided in the decedent medical  
24 assistance recipient's home at least one year before the  
25 decedent's institutionalization and continuously since the date  
26 of institutionalization; or

27 (b) (2) a son or daughter or a grandchild who resided in  
28 the decedent medical assistance recipient's home for at least  
29 two years immediately before the parent's or grandparent's  
30 institutionalization and continuously since the date of  
31 institutionalization, and who establishes by a preponderance of  
32 the evidence having provided care to the parent or grandparent  
33 who received medical assistance, that the care was provided  
34 before institutionalization, and that the care permitted the  
35 parent or grandparent to reside at home rather than in an  
36 institution.

1        [EFFECTIVE DATE.] This section is effective retroactively  
2 from August 1, 2003, and applies to decedents who die on or  
3 after that date.

4        Sec. 12. Minnesota Statutes 2004, section 514.981,  
5 subdivision 6, is amended to read:

6        Subd. 6. [~~TIME LIMITS; CLAIM LIMITS; LIENS-ON-LIFE-ESTATES~~  
7 ~~AND-JOINT-TENANCIES.~~] (a) A medical assistance lien is a lien on  
8 the real property it describes for a period of ten years from  
9 the date it attaches according to section 514.981, subdivision  
10 2, paragraph (a), except as otherwise provided for in sections  
11 514.980 to 514.985. The agency may renew a medical assistance  
12 lien for an additional ten years from the date it would  
13 otherwise expire by recording or filing a certificate of renewal  
14 before the lien expires. The certificate shall be recorded or  
15 filed in the office of the county recorder or registrar of  
16 titles for the county in which the lien is recorded or filed.  
17 The certificate must refer to the recording or filing data for  
18 the medical assistance lien it renews. The certificate need not  
19 be attested, certified, or acknowledged as a condition for  
20 recording or filing. The registrar of titles or the recorder  
21 shall file, record, index, and return the certificate of renewal  
22 in the same manner as provided for medical assistance liens in  
23 section 514.982, subdivision 2.

24        (b) A medical assistance lien is not enforceable against  
25 the real property of an estate to the extent there is a  
26 determination by a court of competent jurisdiction, or by an  
27 officer of the court designated for that purpose, that there are  
28 insufficient assets in the estate to satisfy the agency's  
29 medical assistance lien in whole or in part because of the  
30 homestead exemption under section 256B.15, subdivision 4, the  
31 rights of the surviving spouse or minor children under section  
32 524.2-403, paragraphs (a) and (b), or claims with a priority  
33 under section 524.3-805, paragraph (a), clauses (1) to (4). For  
34 purposes of this section, the rights of the decedent's adult  
35 children to exempt property under section 524.2-403, paragraph  
36 (b), shall not be considered costs of administration under

1 section 524.3-805, paragraph (a), clause (1).

2 ~~(c) Notwithstanding any law or rule to the contrary, the~~  
3 ~~provisions in clauses (1) to (7) apply if a life estate subject~~  
4 ~~to a medical assistance lien ends according to its terms, or if~~  
5 ~~a medical assistance recipient who owns a life estate or any~~  
6 ~~interest in real property as a joint tenant that is subject to a~~  
7 ~~medical assistance lien dies.~~

8 ~~(1) The medical assistance recipient's life estate or joint~~  
9 ~~tenancy interest in the real property shall not end upon the~~  
10 ~~recipient's death but shall merge into the remainder interest or~~  
11 ~~other interest in real property the medical assistance recipient~~  
12 ~~owned in joint tenancy with others. The medical assistance lien~~  
13 ~~shall attach to and run with the remainder or other interest in~~  
14 ~~the real property to the extent of the medical assistance~~  
15 ~~recipient's interest in the property at the time of the~~  
16 ~~recipient's death as determined under this section.~~

17 ~~(2) If the medical assistance recipient's interest was a~~  
18 ~~life estate in real property, the lien shall be a lien against~~  
19 ~~the portion of the remainder equal to the percentage factor for~~  
20 ~~the life estate of a person the medical assistance recipient's~~  
21 ~~age on the date the life estate ended according to its terms or~~  
22 ~~the date of the medical assistance recipient's death as listed~~  
23 ~~in the Life Estate Mortality Table in the health care program's~~  
24 ~~manual.~~

25 ~~(3) If the medical assistance recipient owned the interest~~  
26 ~~in real property in joint tenancy with others, the lien shall be~~  
27 ~~a lien against the portion of that interest equal to the~~  
28 ~~fractional interest the medical assistance recipient would have~~  
29 ~~owned in the jointly owned interest had the medical assistance~~  
30 ~~recipient and the other owners held title to that interest as~~  
31 ~~tenants in common on the date the medical assistance recipient~~  
32 ~~died.~~

33 ~~(4) The medical assistance lien shall remain a lien against~~  
34 ~~the remainder or other jointly owned interest for the length of~~  
35 ~~time and be renewable as provided in paragraph (a).~~

36 ~~(5) Subdivision 5, paragraph (a), clause (4), paragraph~~

1 ~~(b)7-clauses-(1)-and-(2)7-and-subdivision-67-paragraph-(b)7-do~~  
2 ~~not-apply-to-medical-assistance-liens-which-attach-to-interests~~  
3 ~~in-real-property-as-provided-under-this-subdivision.~~

4 ~~(6)-The-continuation-of-a-medical-assistance-recipient's~~  
5 ~~life-estate-or-joint-tenancy-interest-in-real-property-after-the~~  
6 ~~medical-assistance-recipient's-death-for-the-purpose-of~~  
7 ~~recovering-medical-assistance-provided-for-in-sections-514.980~~  
8 ~~to-514.985-modifies-common-law-principles-holding-that-these~~  
9 ~~interests-terminate-on-the-death-of-the-holder.~~

10 ~~(7)-Notwithstanding-any-law-or-rule-to-the-contrary7-no~~  
11 ~~release7-satisfaction7-discharge7-or-affidavit-under-section~~  
12 ~~256B.15-shall-extinguish-or-terminate-the-life-estate-or-joint~~  
13 ~~tenancy-interest-of-a-medical-assistance-recipient-subject-to-a~~  
14 ~~lien-under-sections-514.980-to-514.985-on-the-date-the-recipient~~  
15 ~~dies.~~

16 ~~(8)-The-provisions-of-clauses-(1)-to-(7)-do-not-apply-to-a~~  
17 ~~homestead-owned-of-record7-on-the-date-the-recipient-dies7-by~~  
18 ~~the-recipient-and-the-recipient's-spouse-as-joint-tenants-with-a~~  
19 ~~right-of-survivorship.--Homestead-means-the-real-property~~  
20 ~~occupied-by-the-surviving-joint-tenant-spouse-as-their-sole~~  
21 ~~residence-on-the-date-the-recipient-dies-and-classified-and~~  
22 ~~taxed-to-the-recipient-and-surviving-joint-tenant-spouse-as~~  
23 ~~homestead-property-for-property-tax-purposes-in-the-calendar~~  
24 ~~year-in-which-the-recipient-dies.--For-purposes-of-this~~  
25 ~~exemption7-real-property-the-recipient-and-their-surviving-joint~~  
26 ~~tenant-spouse-purchase-solely-with-the-proceeds-from-the-sale-of~~  
27 ~~their-prior-homestead7-own-of-record-as-joint-tenants7-and~~  
28 ~~qualify-as-homestead-property-under-section-273.124-in-the~~  
29 ~~calendar-year-in-which-the-recipient-dies-and-prior-to-the~~  
30 ~~recipient's-death-shall-be-deemed-to-be-real-property-classified~~  
31 ~~and-taxed-to-the-recipient-and-their-surviving-joint-tenant~~  
32 ~~spouse-as-homestead-property-in-the-calendar-year-in-which-the~~  
33 ~~recipient-dies.--The-surviving-spouse7-or-any-person-with~~  
34 ~~personal-knowledge-of-the-facts7-may-provide-an-affidavit~~  
35 ~~describing-the-homestead-property-affected-by-this-clause-and~~  
36 ~~stating-facts-showing-compliance-with-this-clause.--The~~

1 ~~affidavit shall be prima facie evidence of the facts it states.~~

2 [EFFECTIVE DATE.] This section is effective retroactively

3 from August 1, 2003.

4 Sec. 13. Minnesota Statutes 2004, section 524.3-805, is  
5 amended to read:

6 524.3-805 [CLASSIFICATION OF CLAIMS.]

7 (a) If the applicable assets of the estate are insufficient  
8 to pay all claims in full, the personal representative shall  
9 make payment in the following order:

10 (1) costs and expenses of administration;

11 (2) reasonable funeral expenses;

12 (3) debts and taxes with preference under federal law;

13 (4) reasonable and necessary medical, hospital, or nursing

14 home expenses of the last illness of the decedent, including

15 compensation of persons attending the decedent, ~~a claim filed~~

16 ~~under section 256B.15 for recovery of expenditures for~~

17 ~~alternative care for nonmedical assistance recipients under~~

18 ~~section 256B.0913,~~ and including a claim filed pursuant to

19 section 256B.15;

20 (5) reasonable and necessary medical, hospital, and nursing

21 home expenses for the care of the decedent during the year

22 immediately preceding death;

23 (6) debts with preference under other laws of this state,

24 and state taxes;

25 (7) all other claims.

26 (b) No preference shall be given in the payment of any

27 claim over any other claim of the same class, and a claim due

28 and payable shall not be entitled to a preference over claims

29 not due, except that if claims for expenses of the last illness

30 involve only claims filed under section ~~256B.15 for recovery of~~

31 ~~expenditures for alternative care for nonmedical assistance~~

32 ~~recipients under section 256B.0913,~~ section 246.53 for costs of

33 state hospital care and claims filed under section 256B.15,

34 ~~claims filed to recover expenditures for alternative care for~~

35 ~~nonmedical assistance recipients under section 256B.0913 shall~~

36 ~~have preference over claims filed under both sections 246.53 and~~

1 ~~other-claims-filed-under-section-256B-157-and.~~ Claims filed  
2 under section 246.53 have preference over claims filed under  
3 section 256B.15 ~~for-recovery-of-amounts-other-than-those-for~~  
4 ~~expenditures-for-alternative-care-for-nonmedical-assistance~~  
5 ~~recipients-under-section-256B-0913.~~

6 [EFFECTIVE DATE.] This section is effective retroactively  
7 from July 1, 2003, for decedents dying on or after that date.

8 Sec. 14. [REFUNDS; NOTICES, AND IMMUNITY.]

9 (a) The commissioner of human services and any county  
10 agency that, after a recipient's death, has collected any sum  
11 (1) from the estate of a recipient of alternative case services,  
12 or (2) attributable to a life estate or joint tenancy interest  
13 in real estate that was continued after the death of the  
14 recipient, shall promptly refund the amount collected to the  
15 person or persons who paid the amount collected, in proportion  
16 to each person's contribution to the amount.

17 (b) If the commissioner determines a person entitled to a  
18 refund is dead, the commissioner shall pay the refund to the  
19 person's estate if it is open, or to their heirs or devisees as  
20 finally determined in any completed probate proceedings or under  
21 a final decree of descent. In all other cases, the refund shall  
22 be deemed to be abandoned property and the commissioner shall  
23 pay and deliver the refund to the commissioner of commerce. The  
24 commissioner of commerce shall administer and dispose of the  
25 refund in accordance with Minnesota Statutes, sections 345.42  
26 through 345.60. The commissioner of human services shall not be  
27 liable to anyone with respect to the refund after paying or  
28 delivering the refund as provided for in this paragraph.

29 (c) Lien notices of record against life estate or joint  
30 tenancy interests filed on and after August 1, 2003, shall have  
31 no effect and shall not constitute record notice after the death  
32 of the person named in the lien or notice unless continued after  
33 that time by the terms of the instrument creating the interest,  
34 shall be disregarded by examiners of title, and shall not be  
35 carried forward to subsequent certificates of title.

36 (d) The commissioner of human services, county agencies,

1 elected officials, and their employees are immune from all  
 2 liability for actions taken or not taken in accordance with Laws  
 3 2003, First Special Session chapter 14, article 2, sections 47  
 4 to 52; article 12, sections 40 to 52 and 90; and sections 1 to  
 5 14 of this act.

6 [EFFECTIVE DATE.] This section is effective the day  
 7 following final enactment.

8 Sec. 15. [APPROPRIATIONS.]

9 \$..... is appropriated from the general fund to the  
 10 commissioner of human services for fiscal years 2004 and 2005  
 11 and \$..... is appropriated from the general fund to the  
 12 commissioner of human services for fiscal years 2006 and 2007  
 13 for the purposes of sections 1 to 14.

14 Sec. 16. [REPEALER.]

15 Minnesota Statutes 2004, sections 256B.15, subdivision 1g;  
 16 514.991; 514.992; 514.993; 514.994; and 514.995, are repealed  
 17 retroactively from July 1, 2003.

18 ARTICLE 3

19 INDIVIDUAL INCOME TAX AND CORPORATE FRANCHISE TAX

20 Section 1. Minnesota Statutes 2004, section 290.01,  
 21 subdivision 6b, is amended to read:

22 Subd. 6b. [FOREIGN OPERATING CORPORATION.] The term  
 23 "foreign operating corporation," when applied to a corporation,  
 24 means a domestic corporation with the following characteristics:

25 (1) it is part of a unitary business at least one member of  
 26 which is taxable in this state;

27 (2) it is not a foreign sales corporation under section 922  
 28 of the Internal Revenue Code, as amended through December 31,  
 29 1999, for the taxable year; and

30 (3) either (i) the average of the percentages of its  
 31 property and payrolls assigned to locations ~~inside~~ outside the  
 32 ~~United States and the District of Columbia, excluding the~~  
 33 ~~commonwealth of Puerto Rico and possessions of the United~~  
 34 ~~States,~~ as determined under section 290.191 or 290.20, is ~~20~~ 80  
 35 percent or ~~less~~ greater and it has at least \$2,000,000 of  
 36 property and \$1,000,000 of payroll as determined under section

1 290.191 or 290.20; or (ii) it has in effect a valid election  
2 under section 936 of the Internal Revenue Code.

3 [EFFECTIVE DATE.] This section is effective for tax years  
4 beginning after December 31, 2004.

5 Sec. 2. Minnesota Statutes 2004, section 290.01,  
6 subdivision 19d, is amended to read:

7 Subd. 19d. [CORPORATIONS; MODIFICATIONS DECREASING FEDERAL  
8 TAXABLE INCOME.] For corporations, there shall be subtracted  
9 from federal taxable income after the increases provided in  
10 subdivision 19c:

11 (1) the amount of foreign dividend gross-up added to gross  
12 income for federal income tax purposes under section 78 of the  
13 Internal Revenue Code;

14 (2) the amount of salary expense not allowed for federal  
15 income tax purposes due to claiming the federal jobs credit  
16 under section 51 of the Internal Revenue Code;

17 (3) any dividend (not including any distribution in  
18 liquidation) paid within the taxable year by a national or state  
19 bank to the United States, or to any instrumentality of the  
20 United States exempt from federal income taxes, on the preferred  
21 stock of the bank owned by the United States or the  
22 instrumentality;

23 (4) amounts disallowed for intangible drilling costs due to  
24 differences between this chapter and the Internal Revenue Code  
25 in taxable years beginning before January 1, 1987, as follows:

26 (i) to the extent the disallowed costs are represented by  
27 physical property, an amount equal to the allowance for  
28 depreciation under Minnesota Statutes 1986, section 290.09,  
29 subdivision 7, subject to the modifications contained in  
30 subdivision 19e; and

31 (ii) to the extent the disallowed costs are not represented  
32 by physical property, an amount equal to the allowance for cost  
33 depletion under Minnesota Statutes 1986, section 290.09,  
34 subdivision 8;

35 (5) the deduction for capital losses pursuant to sections  
36 1211 and 1212 of the Internal Revenue Code, except that:

1 (i) for capital losses incurred in taxable years beginning  
2 after December 31, 1986, capital loss carrybacks shall not be  
3 allowed;

4 (ii) for capital losses incurred in taxable years beginning  
5 after December 31, 1986, a capital loss carryover to each of the  
6 15 taxable years succeeding the loss year shall be allowed;

7 (iii) for capital losses incurred in taxable years  
8 beginning before January 1, 1987, a capital loss carryback to  
9 each of the three taxable years preceding the loss year, subject  
10 to the provisions of Minnesota Statutes 1986, section 290.16,  
11 shall be allowed; and

12 (iv) for capital losses incurred in taxable years beginning  
13 before January 1, 1987, a capital loss carryover to each of the  
14 five taxable years succeeding the loss year to the extent such  
15 loss was not used in a prior taxable year and subject to the  
16 provisions of Minnesota Statutes 1986, section 290.16, shall be  
17 allowed;

18 (6) an amount for interest and expenses relating to income  
19 not taxable for federal income tax purposes, if (i) the income  
20 is taxable under this chapter and (ii) the interest and expenses  
21 were disallowed as deductions under the provisions of section  
22 171(a)(2), 265 or 291 of the Internal Revenue Code in computing  
23 federal taxable income;

24 (7) in the case of mines, oil and gas wells, other natural  
25 deposits, and timber for which percentage depletion was  
26 disallowed pursuant to subdivision 19c, clause (11), a  
27 reasonable allowance for depletion based on actual cost. In the  
28 case of leases the deduction must be apportioned between the  
29 lessor and lessee in accordance with rules prescribed by the  
30 commissioner. In the case of property held in trust, the  
31 allowable deduction must be apportioned between the income  
32 beneficiaries and the trustee in accordance with the pertinent  
33 provisions of the trust, or if there is no provision in the  
34 instrument, on the basis of the trust's income allocable to  
35 each;

36 (8) for certified pollution control facilities placed in

1 service in a taxable year beginning before December 31, 1986,  
2 and for which amortization deductions were elected under section  
3 169 of the Internal Revenue Code of 1954, as amended through  
4 December 31, 1985, an amount equal to the allowance for  
5 depreciation under Minnesota Statutes 1986, section 290.09,  
6 subdivision 7;

7 (9) amounts included in federal taxable income that are due  
8 to refunds of income, excise, or franchise taxes based on net  
9 income or related minimum taxes paid by the corporation to  
10 Minnesota, another state, a political subdivision of another  
11 state, the District of Columbia, or a foreign country or  
12 possession of the United States to the extent that the taxes  
13 were added to federal taxable income under section 290.01,  
14 subdivision 19c, clause (1), in a prior taxable year;

15 ~~(10) 80-percent-of-royalties,-fees,-or-other-like-income~~  
16 ~~accrued-or-received-from-a-foreign-operating-corporation-or-a~~  
17 ~~foreign-corporation-which-is-part-of-the-same-unitary-business~~  
18 ~~as-the-receiving-corporation;~~

19 ~~(11)~~ income or gains from the business of mining as defined  
20 in section 290.05, subdivision 1, clause (a), that are not  
21 subject to Minnesota franchise tax;

22 ~~(12)~~ (11) the amount of handicap access expenditures in the  
23 taxable year which are not allowed to be deducted or capitalized  
24 under section 44(d)(7) of the Internal Revenue Code;

25 ~~(13)~~ (12) the amount of qualified research expenses not  
26 allowed for federal income tax purposes under section 280C(c) of  
27 the Internal Revenue Code, but only to the extent that the  
28 amount exceeds the amount of the credit allowed under section  
29 290.068;

30 ~~(14)~~ (13) the amount of salary expenses not allowed for  
31 federal income tax purposes due to claiming the Indian  
32 employment credit under section 45A(a) of the Internal Revenue  
33 Code;

34 ~~(15)~~ (14) the amount of any refund of environmental taxes  
35 paid under section 59A of the Internal Revenue Code;

36 ~~(16)~~ (15) for taxable years beginning before January 1,

1 2008, the amount of the federal small ethanol producer credit  
2 allowed under section 40(a)(3) of the Internal Revenue Code  
3 which is included in gross income under section 87 of the  
4 Internal Revenue Code;

5 ~~(17)~~ (16) for a corporation whose foreign sales  
6 corporation, as defined in section 922 of the Internal Revenue  
7 Code, constituted a foreign operating corporation during any  
8 taxable year ending before January 1, 1995, and a return was  
9 filed by August 15, 1996, claiming the deduction under section  
10 290.21, subdivision 4, for income received from the foreign  
11 operating corporation, an amount equal to 1.23 multiplied by the  
12 amount of income excluded under section 114 of the Internal  
13 Revenue Code, provided the income is not income of a foreign  
14 operating company;

15 ~~(18)~~ (17) any decrease in subpart F income, as defined in  
16 section 952(a) of the Internal Revenue Code, for the taxable  
17 year when subpart F income is calculated without regard to the  
18 provisions of section 614 of Public Law 107-147; and

19 ~~(19)~~ (18) in each of the five tax years immediately  
20 following the tax year in which an addition is required under  
21 subdivision 19c, clause (16), an amount equal to one-fifth of  
22 the delayed depreciation. For purposes of this clause, "delayed  
23 depreciation" means the amount of the addition made by the  
24 taxpayer under subdivision 19c, clause (16). The resulting  
25 delayed depreciation cannot be less than zero.

26 [EFFECTIVE DATE.] This section is effective for tax years  
27 beginning after December 31, 2004.

28 Sec. 3. Minnesota Statutes 2004, section 290.17,  
29 subdivision 2, is amended to read:

30 Subd. 2. [INCOME NOT DERIVED FROM CONDUCT OF A TRADE OR  
31 BUSINESS.] The income of a taxpayer subject to the allocation  
32 rules that is not derived from the conduct of a trade or  
33 business must be assigned in accordance with paragraphs (a) to  
34 (f):

35 (a)(1) Subject to paragraphs (a)(2) ~~7~~ and (a)(3), and  
36 ~~(a)(4)~~ 7 income from wages as defined in section 3401(a) and (f)

1 of the Internal Revenue Code is assigned to this state if, and  
2 to the extent that, the work of the employee is performed within  
3 it; all other income from such sources is treated as income from  
4 sources without this state.

5 Severance pay shall be considered income from labor or  
6 personal or professional services.

7 (2) In the case of an individual who is a nonresident of  
8 Minnesota and who is an athlete or entertainer, income from  
9 compensation for labor or personal services performed within  
10 this state shall be determined in the following manner:

11 (i) The amount of income to be assigned to Minnesota for an  
12 individual who is a nonresident salaried athletic team employee  
13 shall be determined by using a fraction in which the denominator  
14 contains the total number of days in which the individual is  
15 under a duty to perform for the employer, and the numerator is  
16 the total number of those days spent in Minnesota. For purposes  
17 of this paragraph, off-season training activities, unless  
18 conducted at the team's facilities as part of a team imposed  
19 program, are not included in the total number of duty days.  
20 Bonuses earned as a result of play during the regular season or  
21 for participation in championship, play-off, or all-star games  
22 must be allocated under the formula. Signing bonuses are not  
23 subject to allocation under the formula if they are not  
24 conditional on playing any games for the team, are payable  
25 separately from any other compensation, and are nonrefundable;  
26 and

27 (ii) The amount of income to be assigned to Minnesota for  
28 an individual who is a nonresident, and who is an athlete or  
29 entertainer not listed in clause (i), for that person's athletic  
30 or entertainment performance in Minnesota shall be determined by  
31 assigning to this state all income from performances or athletic  
32 contests in this state.

33 (3) For purposes of this section, amounts received by a  
34 nonresident as "retirement income" as defined in section (b)(1)  
35 of the State Income Taxation of Pension Income Act, Public Law  
36 104-95, are not considered income derived from carrying on a

1 trade or business or from wages or other compensation for work  
2 an employee performed in Minnesota, and are not taxable under  
3 this chapter.

4 ~~(4) Wages, otherwise assigned to this state under clause~~  
5 ~~(1) and not qualifying under clause (3), are not taxable under~~  
6 ~~this chapter if the following conditions are met:~~

7 ~~(i) the recipient was not a resident of this state for any~~  
8 ~~part of the taxable year in which the wages were received; and~~  
9 ~~(ii) the wages are for work performed while the recipient~~  
10 ~~was a resident of this state.~~

11 (b) Income or gains from tangible property located in this  
12 state that is not employed in the business of the recipient of  
13 the income or gains must be assigned to this state.

14 (c) Income or gains from intangible personal property not  
15 employed in the business of the recipient of the income or gains  
16 must be assigned to this state if the recipient of the income or  
17 gains is a resident of this state or is a resident trust or  
18 estate.

19 Gain on the sale of a partnership interest is allocable to  
20 this state in the ratio of the original cost of partnership  
21 tangible property in this state to the original cost of  
22 partnership tangible property everywhere, determined at the time  
23 of the sale. If more than 50 percent of the value of the  
24 partnership's assets consists of intangibles, gain or loss from  
25 the sale of the partnership interest is allocated to this state  
26 in accordance with the sales factor of the partnership for its  
27 first full tax period immediately preceding the tax period of  
28 the partnership during which the partnership interest was sold.

29 Gain on the sale of goodwill or income from a covenant not  
30 to compete that is connected with a business operating all or  
31 partially in Minnesota is allocated to this state to the extent  
32 that the income from the business in the year preceding the year  
33 of sale was assignable to Minnesota under subdivision 3.

34 When an employer pays an employee for a covenant not to  
35 compete, the income allocated to this state is in the ratio of  
36 the employee's service in Minnesota in the calendar year

1 preceding leaving the employment of the employer over the total  
2 services performed by the employee for the employer in that year.

3 (d) Income from winnings on a bet made by an individual  
4 while in Minnesota is assigned to this state. In this  
5 paragraph, "bet" has the meaning given in section 609.75,  
6 subdivision 2, as limited by section 609.75, subdivision 3,  
7 clauses (1), (2), and (3).

8 (e) All items of gross income not covered in paragraphs (a)  
9 to (d) and not part of the taxpayer's income from a trade or  
10 business shall be assigned to the taxpayer's domicile.

11 (f) For the purposes of this section, working as an  
12 employee shall not be considered to be conducting a trade or  
13 business.

14 [EFFECTIVE DATE.] This section is effective for tax years  
15 beginning after December 31, 2004.

16 Sec. 4. Minnesota Statutes 2004, section 290.17,  
17 subdivision 4, is amended to read:

18 Subd. 4. [UNITARY BUSINESS PRINCIPLE.] (a) If a trade or  
19 business conducted wholly within this state or partly within and  
20 partly without this state is part of a unitary business, the  
21 entire income of the unitary business is subject to  
22 apportionment pursuant to section 290.191. Notwithstanding  
23 subdivision 2, paragraph (c), none of the income of a unitary  
24 business is considered to be derived from any particular source  
25 and none may be allocated to a particular place except as  
26 provided by the applicable apportionment formula. The  
27 provisions of this subdivision do not apply to business income  
28 subject to subdivision 5, income of an insurance company, or  
29 income of an investment company determined under section 290.36.

30 (b) The term "unitary business" means business activities  
31 or operations which result in a flow of value between them. The  
32 term may be applied within a single legal entity or between  
33 multiple entities and without regard to whether each entity is a  
34 sole proprietorship, a corporation, a partnership or a trust.

35 (c) Unity is presumed whenever there is unity of ownership,  
36 operation, and use, evidenced by centralized management or

1 executive force, centralized purchasing, advertising,  
2 accounting, or other controlled interaction, but the absence of  
3 these centralized activities will not necessarily evidence a  
4 nonunitary business. Unity is also presumed when business  
5 activities or operations are of mutual benefit, dependent upon  
6 or contributory to one another, either individually or as a  
7 group.

8 (d) Where a business operation conducted in Minnesota is  
9 owned by a business entity that carries on business activity  
10 outside the state different in kind from that conducted within  
11 this state, and the other business is conducted entirely outside  
12 the state, it is presumed that the two business operations are  
13 unitary in nature, interrelated, connected, and interdependent  
14 unless it can be shown to the contrary.

15 (e) Unity of ownership is not deemed to exist when a  
16 corporation is involved unless that corporation is a member of a  
17 group of two or more business entities and more than 50 percent  
18 of the voting stock of each member of the group is directly or  
19 indirectly owned by a common owner or by common owners, either  
20 corporate or noncorporate, or by one or more of the member  
21 corporations of the group. For this purpose, the term "voting  
22 stock" shall include membership interests of mutual insurance  
23 holding companies formed under section 60A.077.

24 (f) The net income and apportionment factors under section  
25 290.191 or 290.20 of foreign corporations and other foreign  
26 entities which are part of a unitary business shall not be  
27 included in the net income or the apportionment factors of the  
28 unitary business. A foreign corporation or other foreign entity  
29 which is required to file a return under this chapter shall file  
30 on a separate return basis. The net income and apportionment  
31 factors under section 290.191 or 290.20 of foreign operating  
32 corporations shall not be included in the net income or the  
33 apportionment factors of the unitary business except as provided  
34 in paragraph (g).

35 (g) The adjusted net income of a foreign operating  
36 corporation shall be deemed to be paid as a dividend on the last

1 day of its taxable year to each shareholder thereof, in  
2 proportion to each shareholder's ownership, with which such  
3 corporation is engaged in a unitary business. Such deemed  
4 dividend shall be treated as a dividend under section 290.21,  
5 subdivision 4. The dividends-received deduction must not be  
6 allowed on dividends, interest, royalties, or capital gains  
7 received by the foreign operating corporation included in the  
8 deemed dividend.

9 Dividends actually paid by a foreign operating corporation  
10 to a corporate shareholder which is a member of the same unitary  
11 business as the foreign operating corporation shall be  
12 eliminated from the net income of the unitary business in  
13 preparing a combined report for the unitary business. The  
14 adjusted net income of a foreign operating corporation shall be  
15 its net income adjusted as follows:

16 (1) any taxes paid or accrued to a foreign country, the  
17 commonwealth of Puerto Rico, or a United States possession or  
18 political subdivision of any of the foregoing shall be a  
19 deduction; and

20 (2) the subtraction from federal taxable income for  
21 payments received from foreign corporations or foreign operating  
22 corporations under section 290.01, subdivision 19d, clause (10),  
23 shall not be allowed.

24 If a foreign operating corporation incurs a net loss,  
25 neither income nor deduction from that corporation shall be  
26 included in determining the net income of the unitary business.

27 (h) For purposes of determining the net income of a unitary  
28 business and the factors to be used in the apportionment of net  
29 income pursuant to section 290.191 or 290.20, there must be  
30 included only the income and apportionment factors of domestic  
31 corporations or other domestic entities other than foreign  
32 operating corporations that are determined to be part of the  
33 unitary business pursuant to this subdivision, notwithstanding  
34 that foreign corporations or other foreign entities might be  
35 included in the unitary business.

36 (i) Deductions for expenses, interest, or taxes otherwise

1 allowable under this chapter that are connected with or  
2 allocable against dividends, deemed dividends described in  
3 paragraph (g), or royalties, fees, or other like income  
4 described in section 290.01, subdivision 19d, clause (10), shall  
5 not be disallowed.

6 (j) Each corporation or other entity, except a sole  
7 proprietorship, that is part of a unitary business must file  
8 combined reports as the commissioner determines. On the  
9 reports, all intercompany transactions between entities included  
10 pursuant to paragraph (h) must be eliminated and the entire net  
11 income of the unitary business determined in accordance with  
12 this subdivision is apportioned among the entities by using each  
13 entity's Minnesota factors for apportionment purposes in the  
14 numerators of the apportionment formula and the total factors  
15 for apportionment purposes of all entities included pursuant to  
16 paragraph (h) in the denominators of the apportionment formula.

17 (k) If a corporation has been divested from a unitary  
18 business and is included in a combined report for a fractional  
19 part of the common accounting period of the combined report:

20 (1) its income includable in the combined report is its  
21 income incurred for that part of the year determined by  
22 proration or separate accounting; and

23 (2) its sales, property, and payroll included in the  
24 apportionment formula must be prorated or accounted for  
25 separately.

26 [EFFECTIVE DATE.] This section is effective for tax years  
27 beginning after December 31, 2004.

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**256B.15 CLAIMS AGAINST ESTATES.**

Subd. 1g. Estate property. Notwithstanding any law or rule to the contrary, if a claim is presented under this section, interests or the proceeds of interests in real property a decedent owned as a life tenant or a joint tenant with a right of survivorship shall be part of the decedent's estate, subject to administration, and shall be dealt with as provided in this section.

**256J.37 TREATMENT OF INCOME AND LUMP SUMS.**

Subd. 3a. Rental subsidies; unearned income. (a) Effective July 1, 2003, the county agency shall count \$50 of the value of public and assisted rental subsidies provided through the Department of Housing and Urban Development (HUD) as unearned income to the cash portion of the MFIP grant. The full amount of the subsidy must be counted as unearned income when the subsidy is less than \$50. The income from this subsidy shall be budgeted according to section 256J.34.

(b) The provisions of this subdivision shall not apply to an MFIP assistance unit which includes a participant who is:

(1) age 60 or older;  
(2) a caregiver who is suffering from an illness, injury, or incapacity that has been certified by a qualified professional when the illness, injury, or incapacity is expected to continue for more than 30 days and prevents the person from obtaining or retaining employment; or

(3) a caregiver whose presence in the home is required due to the illness or incapacity of another member in the assistance unit, a relative in the household, or a foster child in the household when the illness or incapacity and the need for the participant's presence in the home has been certified by a qualified professional and is expected to continue for more than 30 days.

(c) The provisions of this subdivision shall not apply to an MFIP assistance unit where the parental caregiver is an SSI recipient.

(d) Prior to implementing this provision, the commissioner must identify the MFIP participants subject to this provision and provide written notice to these participants at least 30 days before the first grant reduction. The notice must inform the participant of the basis for the potential grant reduction, the exceptions to the provision, if any, and inform the participant of the steps necessary to claim an exception. A person who is found not to meet one of the exceptions to the provision must be notified and informed of the right to a fair hearing under section 256J.40. The notice must also inform the participant that the participant may be eligible for a rent reduction resulting from a reduction in the MFIP grant and encourage the participant to contact the local housing authority.

Subd. 3b. Treatment of supplemental security income. Effective July 1, 2003, the county shall reduce the cash portion of the MFIP grant by \$125 per SSI recipient who resides in the household, and who would otherwise be included in the MFIP assistance unit under section 256J.24, subdivision 2, but is excluded solely due to the SSI recipient status under section 256J.24, subdivision 3, paragraph (a), clause (1). If the SSI recipient receives less than \$125 of SSI, only the amount received shall be used in calculating the MFIP cash assistance payment. This provision does not apply to relative caregivers who could elect to be included in the MFIP assistance unit under

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section 256J.24, subdivision 4, unless the caregiver's children or stepchildren are included in the MFIP assistance unit.

**514.991 ALTERNATIVE CARE LIENS; DEFINITIONS.**

Subdivision 1. **Applicability.** The definitions in this section apply to sections 514.991 to 514.995.

Subd. 2. **Alternative care agency, agency, or department.** "Alternative care agency," "agency," or "department" means the Department of Human Services when it pays for or provides alternative care benefits for a nonmedical assistance recipient directly or through a county social services agency under chapter 256B according to section 256B.0913.

Subd. 3. **Alternative care benefit or benefits.** "Alternative care benefit" or "benefits" means a benefit provided to a nonmedical assistance recipient under chapter 256B according to section 256B.0913.

Subd. 4. **Alternative care recipient or recipient.** "Alternative care recipient" or "recipient" means a person who receives alternative care grant benefits.

Subd. 5. **Alternative care lien or lien.** "Alternative care lien" or "lien" means a lien filed under sections 514.992 to 514.995.

**514.992 ALTERNATIVE CARE LIEN.**

Subdivision 1. **Property subject to lien; lien amount.**

(a) Subject to sections 514.991 to 514.995, payments made by an alternative care agency to provide benefits to a recipient or to the recipient's spouse who owns property in this state constitute a lien in favor of the agency on all real property the recipient owns at and after the time the benefits are first paid.

(b) The amount of the lien is limited to benefits paid for services provided to recipients over 55 years of age and provided on and after July 1, 2003.

Subd. 2. **Attachment.** (a) A lien attaches to and becomes enforceable against specific real property as of the date when all of the following conditions are met:

(1) the agency has paid benefits for a recipient;

(2) the recipient has been given notice and an opportunity for a hearing under paragraph (b);

(3) the lien has been filed as provided for in section 514.993 or memorialized on the certificate of title for the property it describes; and

(4) all restrictions against enforcement have ceased to apply.

(b) An agency may not file a lien until it has sent the recipient, their authorized representative, or their legal representative written notice of its lien rights by certified mail, return receipt requested, or registered mail and there has been an opportunity for a hearing under section 256.045. No person other than the recipient shall have a right to a hearing under section 256.045 prior to the time the lien is filed. The hearing shall be limited to whether the agency has met all of the prerequisites for filing the lien and whether any of the exceptions in this section apply.

(c) An agency may not file a lien against the recipient's homestead when any of the following exceptions apply:

(1) while the recipient's spouse is also physically present and lawfully and continuously residing in the homestead;

(2) a child of the recipient who is under age 21 or who is

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blind or totally and permanently disabled according to supplemental security income criteria is also physically present on the property and lawfully and continuously residing on the property from and after the date the recipient first receives benefits;

(3) a child of the recipient who has also lawfully and continuously resided on the property for a period beginning at least two years before the first day of the month in which the recipient began receiving alternative care, and who provided uncompensated care to the recipient which enabled the recipient to live without alternative care services for the two-year period;

(4) a sibling of the recipient who has an ownership interest in the property of record in the office of the county recorder or registrar of titles for the county in which the real property is located and who has also continuously occupied the homestead for a period of at least one year immediately prior to the first day of the first month in which the recipient received benefits and continuously since that date.

(d) A lien only applies to the real property it describes.

Subd. 3. Continuation of lien. A lien remains effective from the time it is filed until it is paid, satisfied, discharged, or becomes unenforceable under sections 514.991 to 514.995.

Subd. 4. Priority of lien. (a) A lien which attaches to the real property it describes is subject to the rights of anyone else whose interest in the real property is perfected of record before the lien has been recorded or filed under section 514.993, including:

(1) an owner, other than the recipient or the recipient's spouse;

(2) a good faith purchaser for value without notice of the lien;

(3) a holder of a mortgage or security interest; or

(4) a judgment lien creditor whose judgment lien has attached to the recipient's interest in the real property.

(b) The rights of the other person have the same protections against an alternative care lien as are afforded against a judgment lien that arises out of an unsecured obligation and arises as of the time of the filing of an alternative care grant lien under section 514.993. The lien shall be inferior to a lien for property taxes and special assessments and shall be superior to all other matters first appearing of record after the time and date the lien is filed or recorded.

Subd. 5. Settlement, subordination, and release. (a) An agency may, with absolute discretion, settle or subordinate the lien to any other lien or encumbrance of record upon the terms and conditions it deems appropriate.

(b) The agency filing the lien shall release and discharge the lien:

(1) if it has been paid, discharged, or satisfied;

(2) if it has received reimbursement for the amounts secured by the lien, has entered into a binding and legally enforceable agreement under which it is reimbursed for the amount of the lien, or receives other collateral sufficient to secure payment of the lien;

(3) against some, but not all, of the property it describes upon the terms, conditions, and circumstances the agency deems

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appropriate;

(4) to the extent it cannot be lawfully enforced against the property it describes because of an error, omission, or other material defect in the legal description contained in the lien or a necessary prerequisite to enforcement of the lien; and

(5) if, in its discretion, it determines the filing or enforcement of the lien is contrary to the public interest.

(c) The agency executing the lien shall execute and file the release as provided for in section 514.993, subdivision 2.

Subd. 6. Length of lien. (a) A lien shall be a lien on the real property it describes for a period of ten years from the date it attaches according to subdivision 2, paragraph (a), except as otherwise provided for in sections 514.992 to 514.995. The agency filing the lien may renew the lien for one additional ten-year period from the date it would otherwise expire by recording or filing a certificate of renewal before the lien expires. The certificate of renewal shall be recorded or filed in the office of the county recorder or registrar of titles for the county in which the lien is recorded or filed. The certificate must refer to the recording or filing data for the lien it renews. The certificate need not be attested, certified, or acknowledged as a condition for recording or filing. The recorder or registrar of titles shall record, file, index, and return the certificate of renewal in the same manner provided for liens in section 514.993, subdivision 2.

(b) An alternative care lien is not enforceable against the real property of an estate to the extent there is a determination by a court of competent jurisdiction, or by an officer of the court designated for that purpose, that there are insufficient assets in the estate to satisfy the lien in whole or in part because of the homestead exemption under section 256B.15, subdivision 4, the rights of a surviving spouse or a minor child under section 524.2-403, paragraphs (a) and (b), or claims with a priority under section 524.3-805, paragraph (a), clauses (1) to (4). For purposes of this section, the rights of the decedent's adult children to exempt property under section 524.2-403, paragraph (b), shall not be considered costs of administration under section 524.3-805, paragraph (a), clause (1).

**514.993 LIEN; CONTENTS AND FILING.**

Subdivision 1. Contents. A lien shall be dated and must contain:

(1) the recipient's full name, last known address, and Social Security number;

(2) a statement that benefits have been paid to or for the recipient's benefit;

(3) a statement that all of the recipient's interests in the real property described in the lien may be subject to or affected by the agency's right to reimbursement for benefits;

(4) a legal description of the real property subject to the lien and whether it is registered or abstract property; and

(5) such other contents, if any, as the agency deems appropriate.

Subd. 2. Filing. Any lien, release, or other document required or permitted to be filed under sections 514.991 to 514.995 must be recorded or filed in the office of the county recorder or registrar of titles, as appropriate, in the county where the real property is located. Notwithstanding section 386.77, the agency shall pay the applicable filing fee

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for any documents filed under sections 514.991 to 514.995. An attestation, certification, or acknowledgment is not required as a condition of filing. If the property described in the lien is registered property, the registrar of titles shall record it on the certificate of title for each parcel of property described in the lien. If the property described in the lien is abstract property, the recorder shall file the lien in the county's grantor-grantee indexes and any tract indexes the county maintains for each parcel of property described in the lien. The recorder or registrar shall return the recorded or filed lien to the agency at no cost. If the agency provides a duplicate copy of the lien, the recorder or registrar of titles shall show the recording or filing data on the copy and return it to the agency at no cost. The agency is responsible for filing any lien, release, or other documents under sections 514.991 to 514.995.

**514.994 ENFORCEMENT; OTHER REMEDIES.**

**Subdivision 1. Foreclosure or enforcement of lien.**

The agency may enforce or foreclose a lien filed under sections 514.991 to 514.995 in the manner provided for by law for enforcement of judgment liens against real estate or by a foreclosure by action under chapter 581. The lien shall remain enforceable as provided for in sections 514.991 to 514.995 notwithstanding any laws limiting the enforceability of judgments.

**Subd. 2. Homestead exemption.** The lien may not be enforced against the homestead property of the recipient or the spouse while they physically occupy it as their lawful residence.

**Subd. 3. Agency claim or remedy.** Sections 514.992 to 514.995 do not limit the agency's right to file a claim against the recipient's estate or the estate of the recipient's spouse, do not limit any other claims for reimbursement the agency may have, and do not limit the availability of any other remedy to the agency.

**514.995 AMOUNTS RECEIVED TO SATISFY LIEN.**

Amounts the agency receives to satisfy the lien must be deposited in the state treasury and credited to the fund from which the benefits were paid.

# MINNESOTA REVENUE

## CORPORATE FRANCHISE INDIVIDUAL INCOME TAX Foreign Operating Corporations Foreign Royalty Subtraction Deferred Compensation

February 9, 2005

Department of Revenue  
Analysis of S.F. 254 (Berglin), Article 3 Only

	Yes	No
Separate Official Fiscal Note Requested		
<b>Fiscal Impact</b>		
DOR Administrative Costs/Savings		

	<b>Fund Impact</b>			
	<u>F.Y. 2006</u>	<u>F.Y. 2007</u>	<u>F.Y. 2008</u>	<u>F.Y. 2009</u>
	(000's)			
Foreign Operating Corporation Change	\$42,000	\$42,200	\$42,500	\$44,300
Repeal of Foreign Royalty Subtraction	\$44,800	\$45,000	\$45,400	\$47,400
Interaction	<u>\$8,700</u>	<u>\$8,700</u>	<u>\$8,800</u>	<u>\$9,200</u>
Corporate Franchise Tax	\$95,500	\$95,900	\$96,700	\$100,900
Individual Income Tax	<u>\$1,900</u>	<u>\$2,000</u>	<u>\$2,100</u>	<u>\$2,300</u>
General Fund Total	\$97,400	\$97,900	\$98,800	\$103,200

Effective for tax years beginning after December 31, 2004.

### EXPLANATION OF THE BILL

#### *Corporate Franchise Tax – Foreign Operating Corporations*

Minnesota allows certain income of a unitary group to be classified as the income of a foreign operating corporation (FOC). This income is considered a deemed dividend, and up to 80% of this income may be claimed as a dividend received deduction. In effect, 20% of the deemed dividends from an FOC is subject to taxation.

The bill redefines an FOC. Under this new definition, a corporation with foreign operations will still be classified as an FOC. Current Minnesota law allows a corporation to be classified as an FOC if the average of its domestic property and payroll is 20% or less. Under the bill, the percent of foreign property and payroll must be 80% or more to qualify as an FOC. Also, the FOC must have at least \$2 million of property and at least than \$1 million of payroll.

In addition, the bill disallows a dividend received deduction from an FOC if the deemed dividend includes dividends, interest, royalties, or capital gains income (i.e. income other than income from ongoing operations).

*Corporate Franchise Tax – Foreign Royalty Subtraction*

Under Minnesota law, corporations are allowed a subtraction against their net income equal to 80% of foreign royalty income received from an FOC or a foreign corporation. Royalty income is defined as royalties, fees, or other like income. The foreign royalty subtraction would be repealed under this bill.

*Individual Income Tax*

Under current law, there is an exemption from the individual income tax for wage income that was earned while the taxpayer was a resident but is received in a year that the taxpayer was a nonresident for the full year. The bill would eliminate this exemption.

**REVENUE ANALYSIS DETAIL**

*Corporate Franchise Tax Provisions*

- The revenue estimates are based on data from returns received by the Department of Revenue in calendar year 2003.
- Compared to previous estimates, analysis of the most recent data indicates that a higher portion of FOC income would not be eligible for the dividend received deduction under this bill.
- Runs of tax calculation programs against corporate data were used to calculate the revenue effect from disallowing the foreign royalty subtraction and from disallowing the dividend received deduction if the FOC deemed dividend includes non-operating income such as dividends, interest, royalties and capital gains.
- Annual percentage changes in overall corporate tax collections as projected by the Department of Finance in the November 2004 forecast are used to project future revenue gains.
- About 1,600 corporations will be affected by the bill.

*Individual Income Tax Provision*

- The estimates are based on information that was developed following the Minnesota Supreme Court decision in *Victor C. Benda v. James Girard in His Capacity as Commissioner of Revenue, et al.*
- Amended returns filed in response to the court case were the primary source of information, supplemented with a sample of 1997 individual income tax returns of nonresidents.
- Annual growth of 6% was assumed.

Source: Minnesota Department of Revenue  
Tax Research Division  
[http://www.taxes.state.mn.us/taxes/legal\\_policy](http://www.taxes.state.mn.us/taxes/legal_policy)

# Preliminary

## Consolidated Fiscal Note – 2005-06 Session

Bill #: S0254-1A Complete Date:

Chief Author: BERGLIN, LINDA

Title: HUMAN SVCS COST RECOVERY REQUIREMNTS

Fiscal Impact	Yes	No
State	X	
Local	X	
Fee/Departmental Earnings	X	
Tax Revenue	X	

Agencies: Human Services Dept

Revenue Dept (02/17/05)

This table reflects fiscal impact to state government. Local government impact is reflected in the narrative only.

Dollars (in thousands)	FY05	FY06	FY07	FY08	FY09
<b>Net Expenditures</b>					
General Fund	0	20,469	18,930	18,955	18,947
Human Services Dept	0	20,469	18,930	18,955	18,947
Federal TANF Fund	0	13,430	14,613	14,527	14,310
Human Services Dept	0	13,430	14,613	14,527	14,310
<b>Revenues</b>					
General Fund	0	90,994	91,869	92,789	97,207
Human Services Dept	0	(6,406)	(6,031)	(6,011)	(5,993)
Revenue Dept	0	97,400	97,900	98,800	103,200
<b>Net Cost &lt;Savings&gt;</b>					
General Fund	0	(70,525)	(72,939)	(73,834)	(78,260)
Human Services Dept	0	26,875	24,961	24,966	24,940
Revenue Dept	0	(97,400)	(97,900)	(98,800)	(103,200)
Federal TANF Fund	0	13,430	14,613	14,527	14,310
Human Services Dept	0	13,430	14,613	14,527	14,310
<b>Total Cost &lt;Savings&gt; to the State</b>	0	(57,095)	(58,326)	(59,307)	(63,950)

	FY05	FY06	FY07	FY08	FY09
<b>Full Time Equivalents</b>					
-- No Impact --					
<b>Total FTE</b>					

# Preliminary

**Fiscal Note – 2005-06 Session**

**Bill #:** S0254-1A **Complete Date:**

**Chief Author:** BERGLIN, LINDA

**Title:** HUMAN SVCS COST RECOVERY REQUIREMNTS

Fiscal Impact	Yes	No
State	X	
Local	X	
Fee/Departmental Earnings	X	
Tax Revenue		X

**Agency Name:** Human Services Dept

This table reflects fiscal impact to state government. Local government impact is reflected in the narrative only.

Dollars (in thousands)	FY05	FY06	FY07	FY08	FY09
<b>Expenditures</b>					
General Fund	0	20,469	18,930	18,955	18,947
Federal TANF Fund	0	13,430	14,613	14,527	14,310
<b>Less Agency Can Absorb</b>					
-- No Impact --					
<b>Net Expenditures</b>					
General Fund	0	20,469	18,930	18,955	18,947
Federal TANF Fund	0	13,430	14,613	14,527	14,310
<b>Revenues</b>					
General Fund	0	(6,406)	(6,031)	(6,011)	(5,993)
<b>Net Cost &lt;Savings&gt;</b>					
General Fund	0	26,875	24,961	24,966	24,940
Federal TANF Fund	0	13,430	14,613	14,527	14,310
<b>Total Cost &lt;Savings&gt; to the State</b>	0	40,305	39,574	39,493	39,250

	FY05	FY06	FY07	FY08	FY09
<b>Full Time Equivalents</b>					
-- No Impact --					
<b>Total FTE</b>					

# Preliminary

## NARRATIVE: SF 254-1A

**Bill Description:** Article 1, Section 1, modifies the calculation of parental fees for parents of disabled children receiving medical assistance under TEFRA, waived services, and certain out of home placements by (1) revising the sliding fee scale, (2) increasing the parental income deduction when the child resides in the home, (3) allowing funds from early withdrawn qualified retirement accounts under the Internal Code to be an income deduction, and (4) crediting a noncustodial parent's fee for court ordered child support paid on behalf of the child receiving medical assistance rather than deducting this amount from parental income.

Article 1, Sections 2-4, repeal the requirement to count \$50 as unearned income for MFIP households receiving subsidized housing and \$125 for those with SSI income.

Article 2 repeals the portions of Minnesota Statutes 2003, sections 256B.15 and 514.981, Subd. 6(c) dealing with liens and recoveries from post-death life estates and jointly owned interests in real estate retroactive to August 1, 2003. It also repeals the Alternative Care lien law (Minnesota Statutes 2003, sections 514.991-514.995) and the portions of section 256B.15 authorizing estate claims for recovery of Alternative Care retroactive to July 1, 2003. The commissioner and county agencies are required to refund recoveries they made under the statutes being repealed. The bill provides for appropriations to pay for the refund and to replace lost revenues for fiscal years 2006 and 2007 only.

**Assumptions** See analyses below.

**Expenditure and/or Revenue Formula** See analyses below.

**Long-Term Fiscal Considerations** See analyses below.

**Local Government Costs** Minimal

**References/Sources** See analyses below.

### 1. PARENTAL FEES

#### Description

Article 1, Section 1, modifies the calculation of parental fees for parents of disabled children receiving medical assistance under TEFRA, waived services, and certain out of home placements by (1) revising the sliding fee scale, (2) increasing the parental income deduction when the child resides in the home, (3) allowing funds from early withdrawn qualified retirement accounts under the Internal Code to be an income deduction, and (4) crediting a noncustodial parent's fee for court ordered child support paid on behalf of the child receiving medical assistance rather than deducting this amount from parental income.

#### Summary:

Fiscal Impact (\$'000s)	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
Reduction in General Fund Revenue	1,522	1,452	1,452	1,452
Increase in MA Elderly and Disabled	446	893	893	893
Increase in MA LTC Waivers and Home Care Grants	<u>446</u>	<u>893</u>	<u>893</u>	<u>893</u>
Totals:	2,414	3,238	3,238	3,238

#### Assumptions:

- ⇒ Annual Income Deduction when the Child Resides In-Home: Increased from \$2,400 to \$5,000
- ⇒ Child Support: Deducted from Fee
- ⇒ Minimum Fee: \$4.00
- ⇒ Fee and FPG Levels:
  - ◆ Sliding Scale from 175% FPG to 575% FPG (1% of AGI to 7.5% of AGI)
  - ◆ 7.5% of AGI from 575% to 675% FPG
  - ◆ 10% of AGI from 675% to 975% FPG
  - ◆ 12.5% of AGI above 975% FPG
- ⇒ Effective Date: July 1, 2005

#### Fiscal Analysis:

Numbers are based on FY04 data. The number of accounts for FY05 is currently 92% of the FY04 accounts. The savings will be adjusted to reflect this decrease in accounts.

From FY03 to FY05, we have seen a decrease of approximately 440 active accounts. This is due both to children going off the program and to a decrease in the number of children coming on the program. The average annual usage for children going off the program was \$9,400.

The decrease in fees is 87% of the difference between the current fee structure and the fee structure prior to the 2003 legislative changes. Based on this, it was assumed that 87% of the reduction in accounts would be reversed.

The return of children to the program was phased in, assuming that 190 children would come back in FY06 and an additional 190 children would come back in FY07. One hundred ninety accounts is 2.5% of current FY05 accounts. This increase in accounts will increase both revenue due to fee assessment and to MA program costs.

# Preliminary

Annual Net Billings Before	\$9,859,443.00
Annual Net Billings under SF254	\$6,278,855.00
Percent Change	- 36%

Reduction in Fee Revenue					
	Billings	Allowance*	Decrease in Accounts	Collections FY06	Collections FY07, FY08, FY09
Fee calculation with changes	\$6,278,855.00	(\$210,156.11)	0.92	\$5,583,202.98	\$5,583,202.98
Est. Increase due to returning children				1.025	1.05
Subtotal				\$5,722,783.06	\$5,862,363.13
Current fee calculation	\$9,859,443.00	(\$330,000.00)	0.92	\$8,767,087.56	\$8,767,087.56
Est. change in collections				(\$3,044,304.50)	(\$2,904,724.43)
MA percentage				0.5%	0.5%
Estimated change to General Fund				(\$1,522,152.25)	(\$1,452,362.21)
<b>*Estimated Allowance for Doubtful Accounts</b>					
Based on current FY01 receivables	\$330,000.00				
Net percent change in billings	-36%				
Est. change for doubtful accts based on decreased billings	(\$119,843.89)				
Based on Decreased Billings					
Current allowance for doubtful accts.	\$330,000.00				
Change in allowance	(\$119,843.89)				
Revised allowance for doubtful accts.	\$210,156.11				

Increase in Program Costs				
	FY 2006	FY 2007	FY 2008	FY 2009
Increase due to children returning	190	380	380	380
Average cost per child	\$9,400	\$9,400	\$9,400	\$9,400
Additional program costs	\$1,786,000	\$3,572,000	\$3,572,000	\$3,572,000
State share	0.50	0.50	0.50	0.50
Increase to program costs	\$893,500	\$1,786,000	\$1,786,000	\$1,786,000

Increase to program costs will be split between MA Basic Health Care Grants - Elderly and Disabled and MA LTC Waivers and Home Care Grants.

## Long-Term Fiscal Considerations

### Local Government Costs

The changes will impact counties that use the formula in statute for calculating parental fees for out-of-home placements.

### References/Sources

Terri Engel, Department of Human Services Parental Fee Unit, 651-297-3043

## 2. MEDICAL ASSISTANCE AND ALTERNATIVE CARE

### Description

Eliminates MA recovery from post-death life estates and jointly owned interests in real estate; eliminates recovery of alternative care costs by liens and estate claims; requires refunds of recoveries made from those interests.

### Assumptions

Three types of fiscal effects are anticipated for this bill:

1. Future MA and AC recoveries will be reduced;
2. Retroactive repeal requires that fund be appropriated to refund past collections (with no federal contribution in the case of MA recoveries);
3. The caseload of the AC program, which was reduced by 20% when lien and recovery provisions were initiated, will go back to previously expected levels.

### a. Recovery Changes and Refunds of Recoveries

Recovery projections are based on actual recovery data through December 2004. Starting from data for the quarter ending 12-31-2004, growth of 5% per quarter is projected for four quarters; and then recoveries are assumed to level off at the projection for the quarter ending 12-31-2005.

Medical Assistance Lien Recoveries Projected Costs to Repeal 2003 Session Changes				
(State share = 50%)				
	Total State MA Lien Recoveries	Estimated Increment Owing to 2003 Changes	State Share Cost to Repeal Prospectively (Reduced Revenue)	State Share Cost to Repeal Retroactively (Appropriation Needed for FY 2006)
<b>ACTUAL</b>				
FY 2003	\$3,869,407			
FY 2004	6,165,821	\$2,165,821		\$2,165,821

# Preliminary

FY 2005 (first half)	5,126,277	3,126,277		
<b>PROJECTED</b>				
FY 2005	\$11,026,277	\$7,026,277		\$7,026,277
FY 2006	13,160,000	9,160,000	\$4,580,000	
FY 2007	13,320,000	9,320,000	4,660,000	
FY 2008	13,320,000	9,320,000	4,660,000	
FY 2009	13,320,000	9,320,000	4,660,000	
<b>Fiscal effects of retroactive repeal (state share)</b>			<b>Cost of Reduced Revenue</b>	<b>Expenditures for Refunds</b>
FY 2006			\$4,580,000	\$9,192,099
FY 2007			4,660,000	0
FY 2008			4,660,000	0
FY 2009			4,660,000	0

<b>Medical Assistance NPC Lien Recoveries</b> (A subset of above, included for information only; costs for repeal included above)			
<b>ACTUAL</b>	<b>Recoveries</b>		
FY 2003	0		
FY 2004	\$598,661		
FY 2005 (first half)	1,106,230		
<b>PROJECTED</b>			
FY 2005	\$2,356,230		
FY 2006	2,770,000		
FY 2007	2,800,000		
FY 2008	2,800,000		
FY 2009	2,800,000		

**Alternative Care Lien Recoveries Projected Costs to Repeal 2003 Session Changes**  
(State share = 100%)

	<b>Total AC Lien Recoveries</b>	<b>State Revenue Cost to Repeal (Reduced Revenue) Revenue</b>	<b>State Revenue Cost to Repeal (Appropriation Needed for FY 2006) Needed for '06</b>	<b>Total State Cost to Repeal</b>
<b>ACTUAL</b>				
FY 2003	0			
FY 2004	\$74,766		\$74,766	\$74,766
FY 2005 (first half)	292,113			
<b>PROJECTED</b>				
FY 2005	\$642,000		\$642,000	\$642,000
FY 2006	790,000	\$790,000		790,000
FY 2007	800,000	800,000		800,000
FY 2008	800,000	800,000		800,000
FY 2009	800,000	800,000		800,000

**Fiscal effects of retroactive repeal (state share):**

	<b>Cost of Reduced Revenue</b>	<b>Expenditures for Refunds</b>
FY 2006	\$790,000	\$716,766
FY 2007	800,000	
FY 2008	800,000	
FY 2009	800,000	

**b. Projected Effect on Alternative Care Program Costs**

**Alternative Care Program Cost to Repeal Authority to Recover AC Benefits through Liens and Claims against Estates**

In the 2003 Session fiscal note on the establishment of liens against real property and claims against the estates of AC recipients, it was projected that AC caseload would be reduced by 20% because of these changes. Actual experience with AC caseload appears to have confirmed the accuracy of these projections, so we assume repeal of these provisions will lead to a 25% increase in caseload over the November 2004 forecast (restoring 80% to 100% = 25% increase).

The 2003 Session fiscal note projected that the decrease in AC caseload would result in increases in numbers eligible for MA and using either Elderly Waiver or Nursing Facility services. Actual data appear not to bear out either of these assumptions, so the AC caseload increase projected in this analysis is not projected to affect MA costs.

<b>AC Forecast (November 2004)</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>
Average recipients (given full funding for FY 2006-07)	5,325	5,445	5,259	5,083
Average recipients (given base level funding)	5,313	5,112	4,935	4,778
Average monthly cost	\$1,007	\$1,050	\$1,088	\$1,126
Projected expenditures	\$64,221,533	\$64,383,841	\$64,447,960	\$64,526,219
Base-level funding	\$67,425,000	\$67,528,000	\$67,528,000	\$67,528,000
Projected premium revenue	\$3,236,087	\$3,309,013	\$3,381,939	\$3,454,865
Total available funds	\$70,661,087	\$70,837,013	\$70,909,939	\$70,982,865
Projected cancellation to MA	\$6,439,554	\$6,453,172	\$6,461,979	\$6,456,646

# Preliminary

AC Caseload Effects of Repeal	FY2006	FY2007	FY2008	FY2009
Effect on avg. mo. AC recip. @ 25% increase (15% first year)	799	1,361	1,315	1,271
Avg. mo. AC cost for added recipients @ AC average payment	\$1,007	\$1,050	\$1,088	\$1,126
Effect on AC payments	\$9,654,382	\$17,144,185	\$17,168,893	\$17,161,408
Effect on AC premium revenue	\$486,479	\$881,127	\$900,946	\$918,857
Net effect on AC expenditures	\$9,167,903	\$16,263,058	\$16,267,947	\$16,242,551

Fiscal Summary (thousands of dollars)	FY2006	FY2007	FY2008	FY2009
Cost of reduced MA recoveries	\$4,580	\$4,660	\$4,660	-\$4,660
Cost of MA repayments	\$9,192	0	0	0
Cost of reduced AC recoveries	\$790	\$800	\$800	\$800
Cost of AC repayments	\$717	0	0	0
AC program costs	\$9,168	\$16,263	\$16,268	\$16,243
General Fund Net Cost	\$24,447	\$21,723	\$21,728	\$21,703

Local Government Costs: Minimal

References/Sources: George Hoffman, Reports and Forecasts Division (612) 296-6154

### 3. MINNESOTA FAMILY INVESTMENT PROGRAM (MFIP)

Description:

Article 1, Sections 2-4, repeal the requirement to count \$50 as unearned income for MFIP households receiving subsidized housing and \$125 for those with SSI income.

Assumptions:

See analysis below.

Expenditures and/or Revenue Formula:

Administrative costs for this bill include systems costs for programming changes. The total cost is estimated at \$25,325, of which 55% is the state General Fund share of \$13,929.

Long-Term Fiscal Consideration:

None.

Local Government Costs:

None.

**Article 1, Section 4, Repealer**

*Minnesota Statutes 2003 Supplement, section 256J.37, subd. 3a.* This section repeals the requirement to budget up to \$50 as unearned income for certain MFIP cases who receive subsidized housing. Excluded from this current law budgeting requirement are: 1) cases which include a person who is a) age 60 or older, b) ill or incapacitated, c) required in the home because another member of the household is disabled; or 2) cases that contain a parental caregiver who receives supplemental security income (SSI). This section will have the effect of increasing cash grant amounts for non-excluded cases by up to \$50 for each affected household.

Based on MAXIS data, it is projected that roughly 17% of MFIP cases are impacted by the subsidized housing budgeting requirement in a given month. It is further estimated that on average about \$42 per case is budgeted off the cash portion of the MFIP grant for affected cases.

Note that the average grant effect in this fiscal analysis assumes the simultaneous repeal of the SSI budgeting. This includes additional costs (of about \$12,000 per year) due to the fact that a handful of families budgeting both subsidized housing and SSI have excess SSI in the budget (i.e. some of the SSI in the budget is not actually counted since the cash grant has already been reduced to zero). If only the subsidized housing budget is repealed, such cases wouldn't receive the full \$50 increase since at least some of the excess SSI would then be counted instead of the subsidized housing.

The effective date for this section is 07-01-2005. Due to the requirement that DHS receive prior approval from the U. S. Department of Agriculture, this section is projected to be implemented 08-01-2005.

	FY 2006	FY 2007	FY 2008	FY 2009
Average monthly MFIP cases	41,392	41,287	41,043	40,429
Percent of MFIP cases with subsidized housing deduction	17%	17%	17%	17%
Average monthly MFIP cases with subsidized housing deduction	7,006	6,988	6,947	6,843
Average monthly budgeted amount	\$42	\$42	\$42	\$42
Months	11	12	12	12
Total cost for Repeal of Subsidized Housing Budget	\$3,237,640	\$3,523,061	\$3,502,215	\$3,449,868

# Preliminary

Minnesota Statutes 2003 Supplement, section 256J.37, subd. 3b. This section would repeal the requirement to budget up to \$125 per SSI recipient as unearned income for certain MFIP cases that include at least one SSI recipient in the household. Affected MFIP cases are those in which the SSI recipient is a mandatory assistance unit member and is MFIP ineligible solely due to SSI recipient status. Excluded from this current law budgeting requirement are MFIP cases in which a relative caregiver (including a grandparent) could elect to be included in the MFIP assistance unit, unless the caregiver's children or stepchildren are also included in the unit. This proposal will have the effect of increasing grant amounts for non-excluded cases by up to \$125 for each SSI recipient within the household.

Based on MAXIS data, it is projected that roughly 17% of MFIP cases are impacted by the SSI budgeting requirement. It is further estimated that on average \$135 per case is budgeted off the cash portion of the MFIP grant.

The effective date for this section is 07-01-2005. Due to the requirement that DHS receive approval from the U. S. Department of Agriculture, this section is projected to be implemented 08-01-2005.

	FY 2006	FY 2007	FY 2008	FY 2009
Average monthly MFIP cases	41,392	41,287	41,043	40,429
Estimated percent of MFIP cases with SSI deduction	17%	17%	17%	17%
Estimated average monthly MFIP cases with SSI deduction	6,881	6,864	6,823	6,721
Average monthly budgeted amount	\$135	\$135	\$135	\$135
Months	11	12	12	12
Total cost for Repeal of Subsidized Housing Budget	\$10,191,877	\$11,090,364	\$11,024,741	\$10,859,956

Fiscal Summary (in thousands)	FY 2006	FY 2007	FY 2008	FY 2009
Subsidized housing	\$3,238	\$3,523	\$3,502	\$3,450
SSI recipients	\$10,192	\$11,090	\$11,025	\$10,860
<b>Total MFIP Cost</b>	<b>\$13,430</b>	<b>\$14,614</b>	<b>\$14,527</b>	<b>\$14,310</b>

References/Sources: Shawn Welch, Department of Human Services, Reports and Forecasts Division 651-282-3932

#### 4. SUMMARY

	FY06	FY07	FY08	FY09
<b>General Fund Expenditures</b>				
MA Elderly & Disabled	\$446	\$893	\$893	\$893
MA LTC Waivers & HC Grants	\$446	\$893	\$893	\$893
MA Lien Recoveries Retroactive	\$9,192	\$0	\$0	\$0
AC Lien Recoveries Retroactive	\$717	\$0	\$0	\$0
AC Program Payments	\$9,654	\$17,144	\$17,169	\$17,161
MFIP Administration	\$14	\$0	\$0	\$0
General Fund Expenditures Total:	\$20,469	\$18,930	\$18,955	\$18,947
<b>TANF Fund Expenditures</b>				
Subsidized Housing	\$3,238	\$3,523	\$3,502	\$3,450
SSI Recipients	\$10,192	\$11,090	\$11,025	\$10,860
TANF Fund Expenditures Total:	\$13,430	\$14,613	\$14,527	\$14,310
<b>General Fund Revenues</b>				
Parental Fees	(\$1,522)	(\$1,452)	(\$1,452)	(\$1,452)
MA Lien Recoveries	(\$4,580)	(\$4,660)	(\$4,660)	(\$4,660)
AC Premium Revenue	\$486	\$881	\$901	\$919
AC Lien Recoveries	(\$790)	(\$800)	(\$800)	(\$800)
General Fund Revenues Total:	(\$6,406)	(\$6,031)	(\$6,011)	(\$5,993)
General Fund Costs:	\$26,876	\$24,961	\$24,966	\$24,940
TANF Fund Costs:		\$14,613	\$14,527	\$14,310
Total Costs:	\$40,305	\$39,574	\$39,493	\$39,250

# Preliminary

**Fiscal Note – 2005-06 Session**

Bill #: S0254-1A Complete Date: 02/17/05

Chief Author: BERGLIN, LINDA

Title: HUMAN SVCS COST RECOVERY REQUIREMNTS

Fiscal Impact	Yes	No
State		X
Local		X
Fee/Departmental Earnings		X
Tax Revenue	X	

Agency Name: Revenue Dept

This table reflects fiscal impact to state government. Local government impact is reflected in the narrative only.

Dollars (in thousands)	FY05	FY06	FY07	FY08	FY09
<b>Expenditures</b>					
-- No Impact --					
<b>Less Agency Can Absorb</b>					
-- No Impact --					
<b>Net Expenditures</b>					
-- No Impact --					
<b>Revenues</b>					
General Fund	0	97,400	97,900	98,800	103,200
<b>Net Cost &lt;Savings&gt;</b>					
General Fund	0	(97,400)	(97,900)	(98,800)	(103,200)
<b>Total Cost &lt;Savings&gt; to the State</b>	0	(97,400)	(97,900)	(98,800)	(103,200)

	FY05	FY06	FY07	FY08	FY09
<b>Full Time Equivalents</b>					
-- No Impact --					
<b>Total FTE</b>					

# Preliminary

## **Bill Description** - Corporate Franchise Tax – Foreign Operating Corporations

Minnesota allows certain income of a unitary group to be classified as the income of a foreign operating corporation (FOC). This income is considered a deemed dividend, and up to 80% of this income may be claimed as a dividend received deduction. In effect, 20% of the deemed dividends from an FOC is subject to taxation.

The bill redefines an FOC. Under this new definition, a corporation with foreign operations will still be classified as an FOC. Current Minnesota law allows a corporation to be classified as an FOC if the average of its domestic property and payroll is 20% or less. Under the bill, the percent of foreign property and payroll must be 80% or more to qualify as an FOC. Also, the FOC must have at least \$2 million of property and at least than \$1 million of payroll.

In addition, the bill disallows a dividend received deduction from an FOC if the deemed dividend includes dividends, interest, royalties, or capital gains income (i.e. income other than income from ongoing operations).  
Corporate Franchise Tax – Foreign Royalty Subtraction

Under Minnesota law, corporations are allowed a subtraction against their net income equal to 80% of foreign royalty income received from an FOC or a foreign corporation. Royalty income is defined as royalties, fees, or other like income. The foreign royalty subtraction would be repealed under this bill.

### Individual Income Tax

Under current law, there is an exemption from the individual income tax for wage income that was earned while the taxpayer was a resident but is received in a year that the taxpayer was a nonresident for the full year. The bill would eliminate this exemption.

There will be a positive revenue impact to the state's general fund if this bill passes.

There will not be a fiscal impact to the department of revenue if the proposed bill passes.

## **Revenue Assumptions**

### *Corporate Franchise Tax Provisions*

- The revenue estimates are based on data from returns received by the Department of Revenue in calendar year 2003.
- Compared to previous estimates, analysis of the most recent data indicates that a higher portion of FOC income would not be eligible for the dividend received deduction under this bill.
- Runs of tax calculation programs against corporate data were used to calculate the revenue effect from disallowing the foreign royalty subtraction and from disallowing the dividend received deduction if the FOC deemed dividend includes non-operating income such as dividends, interest, royalties and capital gains.
- Annual percentage changes in overall corporate tax collections as projected by the Department of Finance in the November 2004 forecast are used to project future revenue gains.
- About 1,600 corporations will be affected by the bill.

### *Individual Income Tax Provision*

- The estimates are based on information that was developed following the Minnesota Supreme Court decision in *Victor C. Benda v. James Girard in His Capacity as Commissioner of Revenue, et al.*
- Amended returns filed in response to the court case were the primary source of information, supplemented with a sample of 1997 individual income tax returns of nonresidents.
- Annual growth of 6% was assumed.

## **Fiscal Impact Assumptions**

- There will not be a fiscal impact to the department of revenue if the proposed bill passes.

## **Revenue Formula**

# Preliminary

	<b>Fund Impact</b>			
	<b>F.Y. 2006</b>	<b>F.Y. 2007</b>	<b>F.Y. 2008</b>	<b>F.Y. 2009</b>
		(000's)		
Foreign Operating Corporation Change	\$42,000	\$42,200	\$42,500	\$44,300
Repeal of Foreign Royalty Subtraction	\$44,800	\$45,000	\$45,400	\$47,400
Interaction	\$8,700	\$8,700	\$8,800	\$9,200
Corporate Franchise Tax	\$95,500	\$95,900	\$96,700	\$100,900
Individual Income Tax	\$1,900	\$2,000	\$2,100	\$2,300
<b>General Fund Total</b>	<b>\$97,400</b>	<b>\$97,900</b>	<b>\$98,800</b>	<b>\$103,200</b>

Effective for tax years beginning after December 31, 2004.

## Long-Term Fiscal Considerations

## Local Government Costs

## References/Sources

FN Coord Signature: JOHN POWERS  
Date: 02/11/05 Phone: 556-4054

## EBO Comments

I have reviewed this Fiscal Note for accuracy and content.

EBO Signature: NANCY HOMANS  
Date: 02/17/05 Phone: 296-9370

1 Senator ..... moves to amend S.F. No. 254 as follows:  
2 Pages 33 to 43, delete article 3  
3 Amend the title as follows:  
4 Page 1, line 7, delete "changing certain"  
5 Page 1, line 8, delete "income tax provisions;"  
6 Page 1, line 12, delete everything after the first  
7 semicolon  
8 Page 1, line 13, delete "subdivisions 2, 4;"

# COMMITTEE REPORT - WITH AMENDMENTS

Committee on TAXES

S .F. No. 254

     Resolution

X Re-referred (from another committee)

**Amendments:**

A-2

**Committee recommendation:**

     And when so amended the bill do pass.

     And when so amended the bill do pass and be placed on the Consent Calendar.

X And when so amended the bill do pass and be re-referred to the Committee on

Finance

**No recommendation:** And when so amended the bill be  
     (re-referred to the Committee on \_\_\_\_\_)

OR      (reported to the Senate).

April 13 2005 (date of committee recommendation)

1 Senator Pogemiller from the Committee on Taxes, to which  
2 was re-referred

3 S.F. No. 254: A bill for an act relating to the operation  
4 of state government; modifying parental contributions; modifying  
5 several MFIP provisions; modifying medical assistance estate  
6 recovery provisions; eliminating recoveries for alternative care  
7 costs; removing liens against life estates and joint tenant  
8 interests; changing certain income tax provisions; appropriating  
9 money; amending Minnesota Statutes 2004, sections 252.27,  
10 subdivision 2a; 256B.15, subdivisions 1, 1a, 1d, 1e, 1f, 1h, 1i,  
11 1j, 2, 3, 4; 256J.21, subdivision 2; 256J.95, subdivision 9;  
12 290.01, subdivisions 6b, 19d; 290.17, subdivisions 2, 4;  
13 514.981, subdivision 6; 524.3-805; repealing Minnesota Statutes  
14 2004, sections 256B.15, subdivision 1g; 256J.37, subdivisions  
15 3a, 3b; 514.991; 514.992; 514.993; 514.994; 514.995.

16 Reports the same back with the recommendation that the bill  
17 be amended as follows:

18 Pages 33 to 43, delete article 3

19 Amend the title as follows:

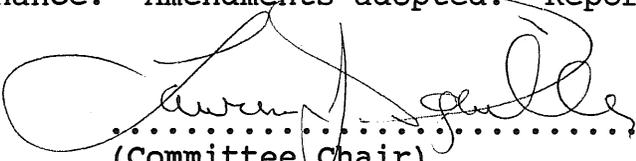
20 Page 1, line 7, delete "changing certain"

21 Page 1, line 8, delete "income tax provisions;"

22 Page 1, line 12, delete everything after the first  
23 semicolon

24 Page 1, line 13, delete "subdivisions 2, 4;"

25 And when so amended the bill do pass and be re-referred to  
26 the Committee on Finance. Amendments adopted. Report adopted.

27  
28   
29 .....  
30 (Committee Chair)

31 April 13, 2005.....  
32 (Date of Committee recommendation)