

THIS OLD HOUSE

Assessment Year 2002

A Report submitted to the State of Minnesota Legislature
pursuant to
Laws of Minnesota for 1993, Chapter 375, Article 5, Section 42.

Minnesota Statute, Section 3.197 requires that any report to the Legislature contain, at the beginning of the report, the cost of preparing the report.

The cost of preparing this report was \$1,200.00

This Old House

The 1993 Legislature passed the “This Old House” law (M.S. 273.11, subd. 16). This Minnesota property tax program has allowed homestead property owners to exclude all or a portion of the value of qualifying improvements made to older homes. The program was designed to provide owners of older homes with an incentive to renovate their property, and in turn, preserve and revitalize older neighborhoods.

Which properties may be eligible?

A property is eligible for this program if the following criteria are met.

1. The property must be 45 years of age or older at the time the improvements begin.
2. The property must be the applicant's homestead in the year the improvements are made.
3. The estimated market value of the property (before improvements) must not exceed \$400,000.
4. Relocated houses, as well as original construction on the original site are eligible, if all other requirements are met.
5. Property classified as residential homestead, agricultural homestead, relative homestead or blind/disabled homestead are all eligible, if all other requirements are met. This includes duplexes, triplexes, condominiums, etc.
6. The improvements for a single project or in any one year must add at least \$5,000 to the value of the property.

Under the program, homes between 45 and 70 years old are eligible to have one-half the market value (50 percent) of qualifying improvements excluded from the market value, up to a maximum exemption of \$25,000 for all qualified improvements. Properties that are 70 years or older are eligible to exclude 100 percent of their qualifying improvements, up to a maximum exemption of \$50,000.

These eligibility requirements have changed over time. For example, for improvements made before July 1, 1999, the age of the house only had to be 35 years or older, the estimated market value of the home could exceed \$150,000 or \$300,000 only if the property’s community met certain criteria, and the minimum improvement value only had to be \$1,000.

Qualifying improvements

Only improvements made to the house and garage qualify. The construction of a new garage (up to 600 square feet) also qualifies if no garage exists originally. Improvements to the land, such as landscaping, a driveway, an underground sprinkler system, a sewer system, or a swimming pool do not qualify for exemption. The exemption may be applied to multiple improvements to the house and/or garage.

The value of improvements is determined by the assessor and relates to the additional market value added to the property, not the actual cost of the improvements. The value of qualifying

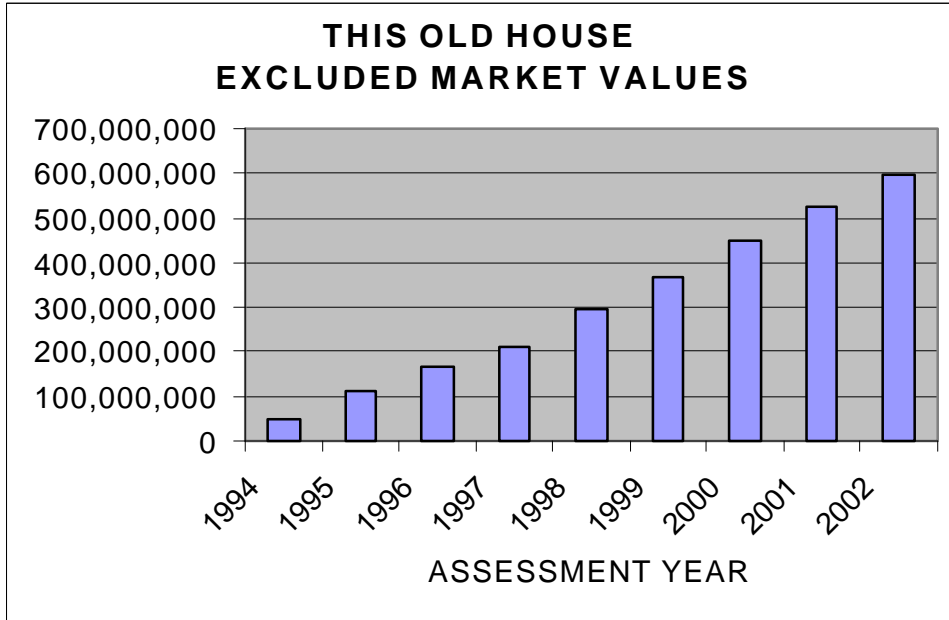
improvements will be excluded from property tax for up to a maximum of 10 years. After this time, the value of improvements will be added to the assessment as follows:

1. 50 percent in the two subsequent assessment years if the improvements that began in any one year have a total value of \$10,000 or less; or
2. 20 percent in the five subsequent assessment years if the improvements that began in any one year have a total value of more than \$10,000.

Excluded Market Values

In 2002, 86 counties reported \$597,253,762 in excluded market value spread among 55,370 properties. This compares to 2001 where the same counties reported \$526,524,562 of excluded market value spread among 52,722 properties. Lake of the Woods County did not report any This Old House properties in either year.

Figure 1.

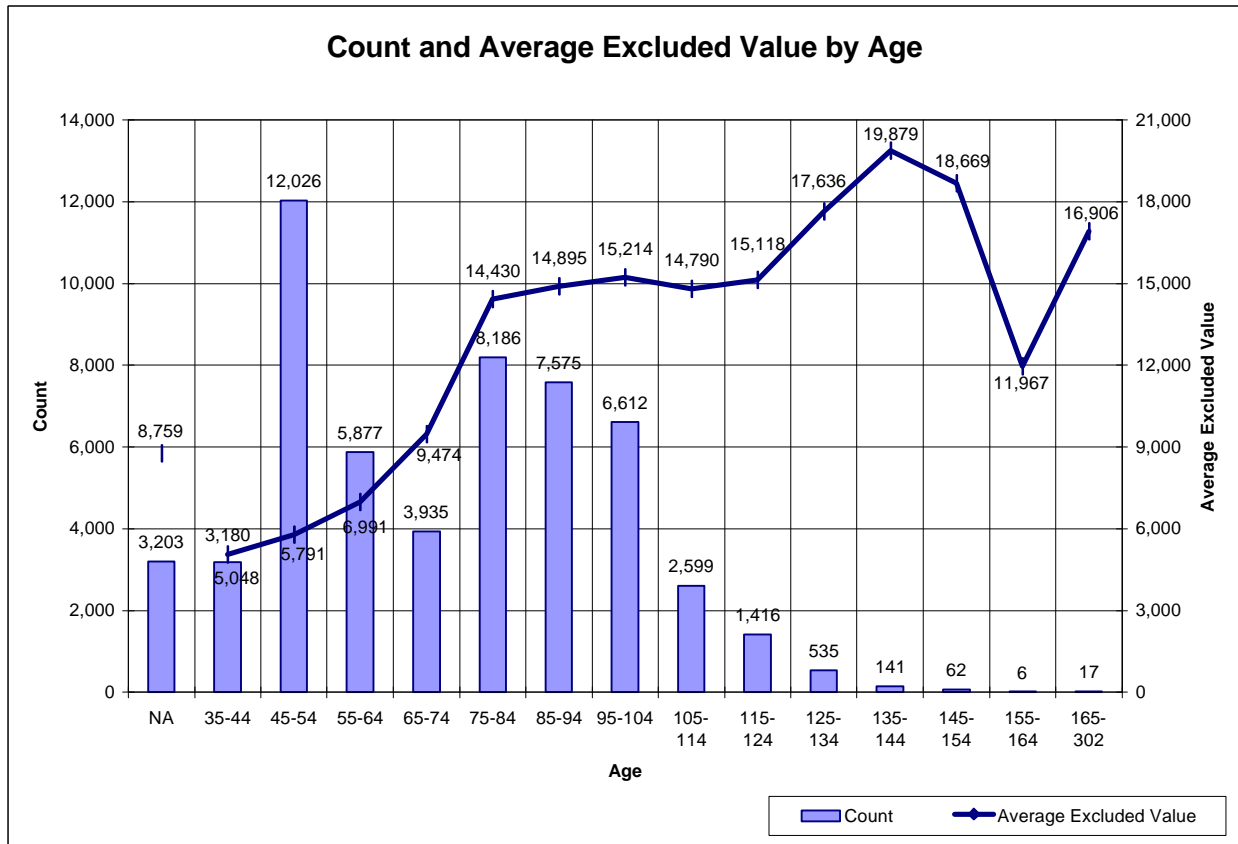


As Figure 1 shows, the reported excluded market value has grown steadily each year from \$49,073,380 in 1994, the first year these values were reported, to \$597,253,762 in 2002.

Under current law, this program has expired for new qualifiers as of January 2, 2003. For partially complete improvements, this means that only the value of improvements on January 2, 2003 will be eligible for value exclusion.

This report provides some brief examination of the market value excluded from taxation under the “This Old House” program by county, age, estimated market value, improvement value, and amount of excluded value. This report also details the total market value excluded from taxation for each city and town.

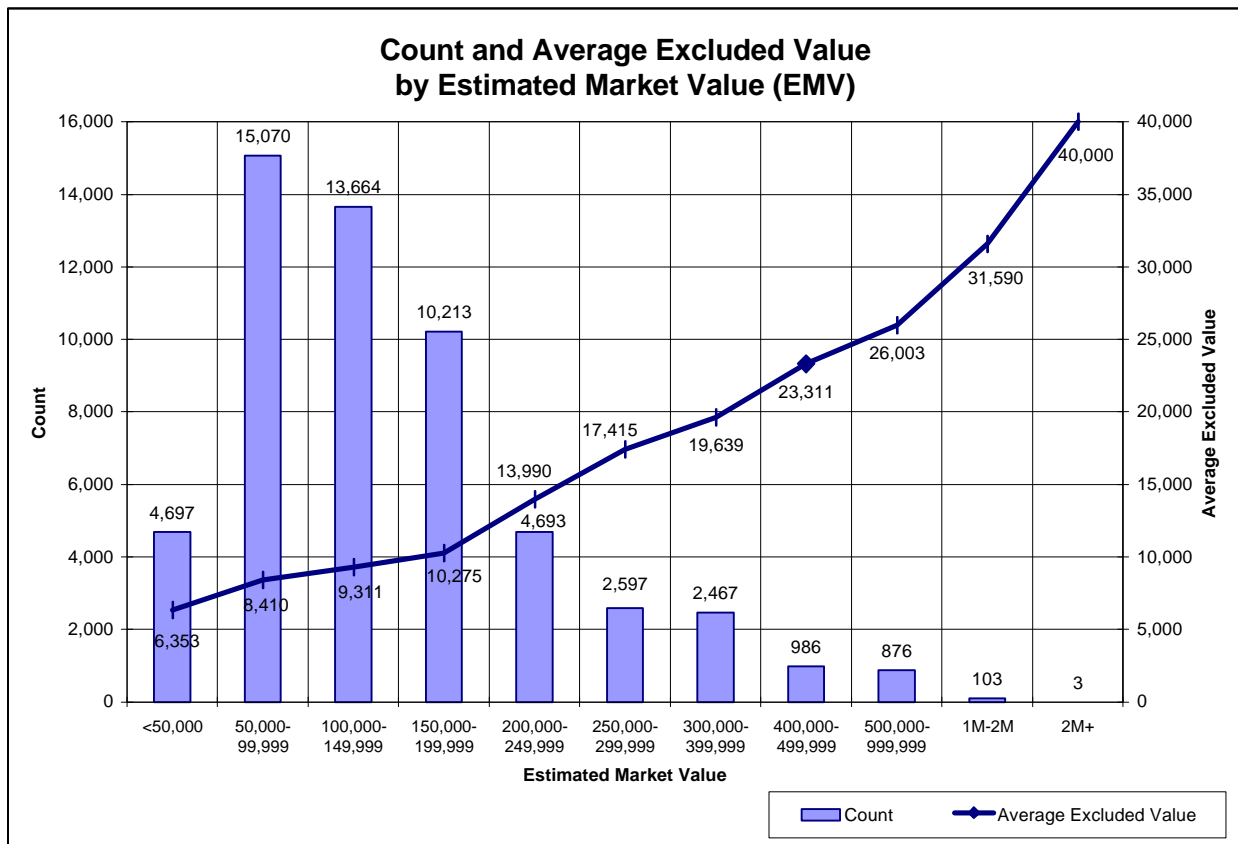
Figure 2.



Observations:

- This chart breaks the parcels in this program into age ranges, providing counts by age range and the average excluded market value for each range.
- Some counties do not report property ages, and several parcels indicated erroneous ages. These counts and the associated excluded market values appear in the NA column.
- Generally, excluded market values increase as properties get older. There is a significant jump in excluded market values for properties over 74 years old. This is due to the fact that homes over 70 years of age qualify for full exclusion of the improvement value, while homes less than 70 years of age may only exclude one-half of the improvement value. There is also a significant increase in excluded value for homes older than 125 years of age, which may suggest improvements are more extensive for significantly older homes.
- Beginning in the 2000 assessment, homes must be 45 years old at the time of the improvement to be eligible for this exclusion. The prior age requirement was 35 years old.

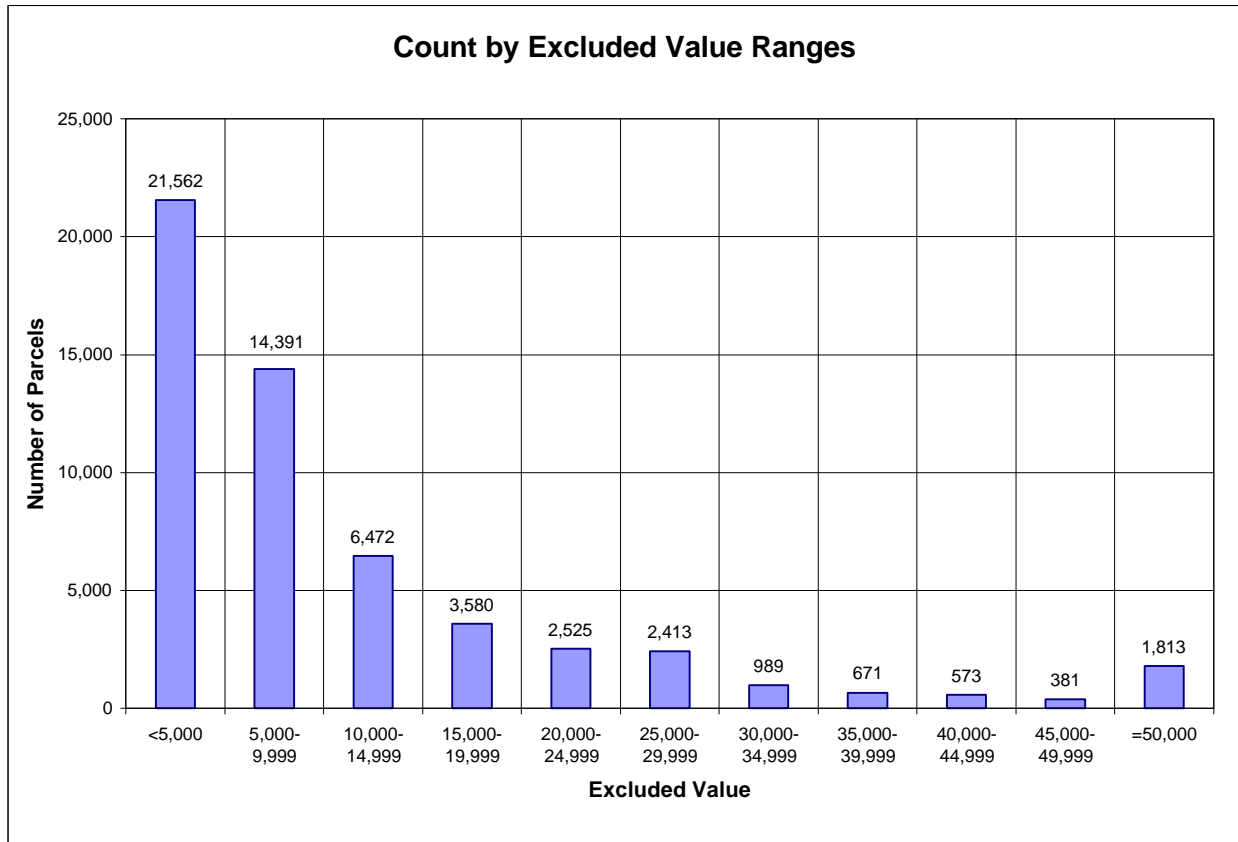
Figure 3.



Observations:

- In the first year of the program there were no EMV limits to qualify. In 1994, limits were established where EMV's of \$150,000 or less would qualify and EMV's greater than this, up to \$300,000, could qualify if the city or town met certain criteria. In 1996, these limits were changed so EMV's of greater than \$300,000 could also qualify if the city or town met other criteria. In 1999, these ranges and criteria were eliminated and the existing EMV limit of \$400,000 or less was imposed. As a result of these limits, the majority of This Old House parcels have EMV's of \$150,000 or less prior to the improvements, and 79% have current estimated market values under \$200,000.
- The average excluded value increases as EMV's increase. This excluded value particularly increases faster in ranges beyond \$200,000, suggesting that properties in cities that met the criteria for exceeding \$150,000 or \$300,000 in EMV may have generally been subject to more substantial improvements than the smaller participants.

Figure 4.



Observations:

- This chart breaks excluded market values into eleven ranges of \$5,000 increments and shows the parcel count for each range. There are 55,370 parcels in this program.
- 35,965 parcels (65% of the total) have excluded market values less than \$10,000, and the number of parcels tapers off as the ranges of excluded values increase. However, 1,813 parcels (3% of the total) have the maximum exemption of \$50,000 for homes 70 years old or older. Because homes under 70 years of age are limited to a \$25,000 maximum exclusion, the \$25,000-\$29,999 range also shows a slightly higher count than the trend would predict.
- Since the 2000 assessment, the program required a minimum qualifying improvement value of \$5,000. Prior to the 2000 assessment, the qualifying improvement value was \$1,000.
- Homes between 45 and 70 years old are eligible to have one-half the market value of qualifying improvements excluded from the market value while homes that are 70 years or older are eligible to exclude 100 percent of their qualifying improvements. The reduced exclusion and greater numbers of homes under 70 years of age contributes to the front loading of the chart.

This Old House by County

The table on the following two pages summarizes This Old House participation by county. Hennepin County has by far the largest participation with 15,028 parcels, or 27% of all participants. Ramsey and St. Louis counties are next with 4,821 and 4,105 parcels, respectively. These counties contain Minnesota's three first class cities (Minneapolis, St. Paul, and Duluth), which each have a large population of older homes. The remaining 57% of This Old House participants are well scattered around the state. Some of the counties with the most participants are Dakota, Stearns, Mower, Blue Earth, and Goodhue.

City, Town, and Detail Data

Following the county summary table is a list of This Old House excluded market value by city and town. The detail parcel data, including age, estimated market value, improvement market value, and the excluded market value is available by request. Please contact Dean Carter at 651-296-3001 to request this data.

This Old House Parcel Counts, Age, Estimated Market Value, Improvement Market Value, and Excluded Market Value by County

County	Count	Age	Estimated Market Value		Improvement Market Value		Excluded Market Value	
		Average	Total	Average	Total	Average	Total	Average
01 Aitkin	40	73	\$5,004,400	\$125,110	\$989,300	\$24,733	\$711,900	\$17,798
02 Anoka	741	55	111,660,000	150,688	9,234,150	12,462	5,086,900	6,865
03 Becker	312	75	37,979,300	121,729	6,268,172	20,090	4,368,000	14,000
04 Beltrami	304	71	21,665,000	71,266	4,881,100	16,056	3,499,800	11,513
05 Benton	265	79	31,781,700	119,931	3,737,400	14,103	2,767,500	10,443
06 Big Stone	235	83	12,617,900	53,693	2,594,000	11,038	2,182,700	9,288
07 Blue Earth	1,091	80	136,209,560	124,848	12,824,200	11,765	10,601,900	9,718
08 Brown	648	79	59,998,900	92,591	6,098,543	9,411	4,751,000	7,332
09 Carlton	113	71	11,354,800	100,485	1,760,000	15,575	1,407,000	12,451
10 Carver	231	84	51,329,700	222,206	6,084,900	26,342	4,525,400	19,590
11 Cass	35	64	6,762,400	193,211	809,908	23,140	507,700	14,506
12 Chippewa	264	79	23,768,100	90,031	3,894,400	14,752	3,034,200	11,493
13 Chisago	119	90	21,913,400	184,146	3,167,100	26,614	2,626,000	22,067
14 Clay	536	64	44,919,200	83,804	5,015,867	9,358	3,520,600	6,568
15 Clearwater	177	75	11,344,000	64,090	2,529,200	14,289	2,002,500	11,314
16 Cook	10	63	1,535,300	153,530	192,027	19,203	150,797	15,080
17 Cottonwood	518	76	47,715,700	92,115	6,122,301	11,819	4,671,800	9,019
18 Crow Wing	69	66	12,546,000	181,826	1,811,900	26,259	1,146,450	16,615
19 Dakota	1,849	65	314,047,600	169,847	19,013,437	10,283	13,322,400	7,205
20 Dodge	370	93	46,420,800	125,462	4,564,500	12,336	4,004,100	10,822
21 Douglas	339	83	42,311,400	124,812	6,005,000	17,714	4,668,000	13,770
22 Faribault	78	84	6,779,800	86,921	1,240,300	15,901	999,500	12,814
23 Fillmore	502	94	63,872,900	127,237	6,568,822	13,085	5,863,100	11,679
24 Freeborn	587	69	60,222,100	102,593	7,294,200	12,426	5,025,600	8,561
25 Goodhue	1,041	86	154,645,000	148,554	18,074,050	17,362	14,600,100	14,025
26 Grant	156	83	14,636,500	93,824	3,000,300	19,233	2,433,800	15,601
27 Hennepin	15,028	68	3,374,731,400	224,563	195,027,875	12,978	153,002,975	10,181
28 Houston	516	85	57,659,500	111,743	9,523,606	18,457	7,874,000	15,260
29 Hubbard	82	76	9,140,900	111,474	1,506,300	18,370	1,086,900	13,255
30 Isanti	158	88	26,856,600	169,978	4,800,148	30,381	3,622,400	22,927
31 Itasca	77	68	7,781,200	101,055	1,273,304	16,536	885,200	11,496
32 Jackson	152	80	11,417,200	75,113	1,794,200	11,804	1,523,500	10,023
33 Kanabec	61	81	8,683,500	142,352	1,526,100	25,018	1,224,400	20,072
34 Kandiyohi	564	76	62,566,700	110,934	8,583,700	15,219	6,437,800	11,415
35 Kittson	87	78	4,620,600	53,110	723,900	8,321	573,400	6,591
36 Koochiching	3	69	210,600	70,200	87,300	29,100	43,800	14,600
37 Lac Qui Parle	185	85	15,873,700	85,804	2,114,400	11,429	1,829,000	9,886
38 Lake	59	79	4,752,400	80,549	681,892	11,557	503,650	8,536
39 Lake of the Woods	0	0	0	0	0	0	0	0
40 LeSueur	300	85	42,540,800	141,803	4,988,200	16,627	4,069,000	13,563
41 Lincoln	337	83	24,828,800	73,676	4,024,800	11,943	3,600,500	10,684
42 Lyon	751	78	68,019,400	90,572	9,614,800	12,803	7,603,400	10,124
43 McLeod	727	78	81,346,100	111,893	9,403,500	12,935	7,023,300	9,661
44 Mahnomon	19	80	1,994,400	104,968	343,700	18,089	285,400	15,021
45 Marshall	165	81	9,807,900	59,442	2,224,508	13,482	1,869,100	11,328
46 Martin	178	76	12,983,100	72,939	2,502,775	14,061	1,988,500	11,171
47 Meeker	265	79	30,700,200	115,850	4,427,500	16,708	3,362,800	12,690
48 Mille Lacs	155	79	21,211,100	136,846	2,816,500	18,171	2,252,300	14,531
49 Morrison	645	83	76,938,600	119,285	12,165,200	18,861	9,903,900	15,355
50 Mower	1,207	71	113,196,300	93,783	11,224,100	9,299	7,982,400	6,613
51 Murray	335	79	32,145,700	95,957	4,273,198	12,756	3,360,600	10,032
52 Nicollet	681	79	85,361,000	125,347	7,718,000	11,333	5,765,600	8,466
53 Nobles	614	73	52,829,000	86,041	6,302,200	10,264	4,896,300	7,974
54 Norman	93	82	5,926,200	63,723	1,400,900	15,063	1,082,900	11,644
55 Olmsted	819	75	126,162,700	154,045	4,080,700	17,742	7,814,190	9,541
56 Otter Tail	1,187	80	128,016,600	107,849	19,930,500	16,791	15,382,600	12,959
57 Pennington	425	74	26,720,700	62,872	4,355,400	10,248	3,197,100	7,523
58 Pine	167	82	21,263,500	127,326	3,431,754	20,549	2,870,000	17,186
59 Pipestone	373	78	29,969,600	80,347	4,522,600	12,125	3,712,600	9,953

This Old House Parcel Counts, Age, Estimated Market Value, Improvement Market Value, and Excluded Market Value by County

County	Count	Age	Estimated Market Value		Improvement Market Value		Excluded Market Value	
		Average	Total	Average	Total	Average	Total	Average
60 Polk	413	80	27,981,900	67,753	5,736,968	13,891	4,663,300	11,291
61 Pope	384	83	39,797,100	103,638	5,547,400	14,446	4,555,100	11,862
62 Ramsey	4,821	74	1,039,866,500	215,695	79,095,020	16,406	59,728,700	12,389
63 Red Lake	18	83	849,000	47,167	220,700	12,261	207,100	11,506
64 Redwood	487	78	46,512,300	95,508	6,622,100	13,598	5,274,200	10,830
65 Renville	603	80	51,864,700	86,011	9,179,000	15,222	7,515,200	12,463
66 Rice	448	89	83,759,700	186,964	8,494,700	18,961	7,306,700	16,310
67 Rock	281	82	27,464,400	97,738	3,497,800	12,448	3,020,400	10,749
68 Roseau	37	75	3,303,600	89,286	708,177	19,140	518,300	14,008
69 St. Louis	4,105	73	382,475,100	93,173	17,374,000	11,348	36,164,200	8,810
70 Scott	66	79	13,060,800	197,891	1,684,646	25,525	1,210,900	18,347
71 Sherburne	142	72	21,353,300	150,375	2,802,900	19,739	2,064,600	14,539
72 Sibley	400	79	53,082,300	132,706	7,352,900	18,382	5,927,000	14,818
73 Stearns	1,256	74	142,080,400	113,121	15,816,396	12,593	12,355,600	9,837
74 Steele	592	79	70,836,300	119,656	7,061,800	11,929	5,720,600	9,663
75 Stevens	109	78	8,627,100	79,148	1,296,100	11,891	1,008,000	9,248
76 Swift	167	81	11,474,000	68,707	1,895,500	11,350	1,575,600	9,435
77 Todd	297	83	26,111,400	87,917	4,050,600	13,638	3,472,600	11,692
78 Traverse	78	88	6,332,700	81,188	718,400	9,210	622,000	7,974
79 Wabasha	112	94	16,156,700	144,256	2,176,600	19,434	1,950,700	17,417
80 Wadena	132	79	10,564,900	80,037	1,787,200	13,539	1,377,500	10,436
81 Waseca	646	87	86,365,100	133,692	11,416,100	17,672	9,908,900	15,339
82 Washington	698	89	147,706,500	211,614	13,848,717	19,841	11,356,300	16,270
83 Watonwan	337	83	31,877,100	94,591	3,147,257	9,339	2,648,700	7,860
84 Wilkin	67	82	5,534,200	82,600	1,535,600	22,919	1,162,400	17,349
85 Winona	876	94	106,892,900	122,024	10,394,027	11,865	9,031,700	10,310
86 Wright	465	83	83,524,500	180,010	10,477,350	22,532	8,179,600	17,591
87 Yellow Medicine	288	84	27,707,800	96,208	4,267,900	14,819	3,619,600	12,568
Statewide	55,370	75	\$8,502,459,760	\$153,560	\$729,374,495	\$13,971	\$597,253,762	\$10,787

All averages were adjusted to exclude missing/erroneous values, which were generally insignificant, except in St. Louis and Olmsted counties which reported no age or improvement market value for 2,574 and 589 parcels, respectively.

COUNTY	CITY OR TOWN	EXCLUDED VALUE
AITKIN	AITKIN CITY OF	170,200
	FARM ISLAND TOWN OF	33,000
	GLEN TOWN OF	25,000
	HAZELTON TOWN OF	82,200
	HILL CITY CITY OF	4,200
	JEVNE TOWN OF	25,000
	KIMBERLY TOWN OF	64,100
	LAKESIDE TOWN OF	25,000
	LIBBY TOWN OF	800
	MACVILLE TOWN OF	7,600
	MALMO TOWN OF	25,000
	MORRISON TOWN OF	16,700
	NORDLAND TOWN OF	60,900
	SHAMROCK TOWN OF	76,200
	SPENCER TOWN OF	5,600
VERDON TOWN OF	50,000	
WAGNER TOWN OF	40,400	
AITKIN TOTAL		711,900
ANOKA	ANDOVER CITY OF	27,200
	ANOKA CITY OF	1,326,300
	BLAINE CITY OF	328,800
	BURNS TOWN OF	126,400
	CENTERVILLE CITY OF	7,500
	CIRCLE PINES CITY OF	127,300
	COLUMBIA HEIGHTS CITY OF	539,200
	COLUMBUS TOWN OF	94,800
	COON RAPIDS CITY OF	1,019,700
	EAST BETHEL CITY OF	82,400
	FRIDLEY CITY OF	953,200
	HAM LAKE CITY OF	74,200
	LEXINGTON CITY OF	81,800
	LINO LAKES CITY OF	13,900
	LINWOOD TOWN OF	12,400
	OAK GROVE CITY OF	16,800
	RAMSEY CITY OF	100,000
SPRING LAKE PARK CITY OF	78,400	
ST FRANCIS CITY OF	76,600	
ANOKA TOTAL		5,086,900
BECKER	ATLANTA TOWN OF	12,100
	AUDUBON CITY OF	51,100
	AUDUBON TOWN OF	59,700
	BURLINGTON TOWN OF	92,500
	CALLAWAY CITY OF	8,100
	CALLAWAY TOWN OF	50,700
	CARSONVILLE TOWN OF	11,600
	CORMORANT TOWN OF	75,900
	CUBA TOWN OF	34,800
	DETROIT LAKES CITY OF	1,717,100
	DETROIT TOWN OF	123,600
	EAGLE VIEW TOWN OF	46,800
	ERIE TOWN OF	110,000
EVERGREEN TOWN OF	21,000	
FRAZEE CITY OF	295,400	

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	HAMDEN TOWN OF	9,000
	HEIGHT OF LAND TOWN OF	83,100
	HOLMESVILLE TOWN OF	37,200
	LAKE EUNICE TOWN OF	103,400
	LAKE PARK CITY OF	287,700
	LAKE PARK TOWN OF	81,100
	LAKE VIEW TOWN OF	745,200
	OSAGE TOWN OF	20,500
	RICHWOOD TOWN OF	74,800
	RUNEBERG TOWN OF	51,600
	SILVER LEAF TOWN OF	58,700
	SPRUCE GROVE TOWN OF	25,100
	TOAD LAKE TOWN OF	6,700
	TWO INLETS TOWN OF	2,600
	WALWORTH TOWN OF	30,700
	WOLF LAKE CITY OF	11,200
	WOLF LAKE TOWN OF	29,000
BECKER TOTAL		4,368,000
BELTRAMI	ALASKA TOWN OF	18,200
	BATTLE TOWN OF	15,400
	BEMIDJI CITY OF	1,879,400
	BEMIDJI TOWN OF	207,000
	BENVILLE TOWN OF	46,800
	BIRCH TOWN OF	13,200
	BLACKDUCK CITY OF	132,100
	BUZZLE TOWN OF	42,000
	CORMANT TOWN OF	4,100
	DURAND TOWN OF	5,300
	FROHN TOWN OF	166,900
	GRANT VALLEY TOWN OF	43,200
	HAGALI TOWN OF	68,500
	HINES TOWN OF	188,000
	JONES TOWN OF	18,100
	KELLIHER CITY OF	14,900
	KELLIHER TOWN OF	11,000
	LAMMERS TOWN OF	16,900
	LANGOR TOWN OF	16,000
	LIBERTY TOWN OF	66,500
	MAPLE RIDGE TOWN OF	10,900
	NEBISH TOWN OF	49,800
	NORTHERN TOWN OF	134,100
	PORT HOPE TOWN OF	15,500
	ROOSEVELT TOWN OF	50,900
	SHOOKS TOWN OF	15,800
	SOLWAY CITY OF	33,800
	SPRUCE GROVE TOWN OF	18,600
	STEENERSON TOWN OF	6,500
	SUMMIT TOWN OF	87,900
	TEN LAKE TOWN OF	15,200
	TENSTRIKE CITY OF	2,500
	TURTLE LAKE TOWN OF	70,900
	TURTLE RIVER TOWN OF	13,900
BELTRAMI TOTAL		3,499,800

COUNTY	CITY OR TOWN	EXCLUDED VALUE
BENTON	ALBERTA TOWN OF	19,900
	FOLEY CITY OF	309,500
	GILMANTON TOWN OF	240,700
	GLENDORADO TOWN OF	252,000
	GRAHAM TOWN OF	30,600
	GRANITE LEDGE TOWN OF	82,600
	LANGOLA TOWN OF	16,500
	MAYHEW LAKE TOWN OF	155,400
	MAYWOOD TOWN OF	208,700
	MINDEN TOWN OF	129,900
	RICE CITY OF	63,600
	RONNEBY CITY OF	18,100
	SARTELL CITY OF	13,000
	SAUK RAPIDS CITY OF	459,900
	SAUK RAPIDS TOWN OF	179,500
ST CLOUD CITY OF	430,400	
ST GEORGE TOWN OF	75,600	
WATAB TOWN OF	81,600	
BENTON TOTAL		2,767,500
BIG STONE	AKRON TOWN OF	53,600
	ALMOND TOWN OF	74,600
	BARRY CITY OF	5,600
	BEARDSLEY CITY OF	239,300
	BIG STONE TOWN OF	102,700
	BROWNS VALLEY TOWN OF	123,100
	CLINTON CITY OF	89,800
	CORRELL CITY OF	32,800
	FOSTER TOWN OF	59,700
	GRACEVILLE CITY OF	417,300
	GRACEVILLE TOWN OF	22,400
	JOHNSON CITY OF	5,200
	ODESSA CITY OF	107,500
	ODESSA TOWN OF	25,300
	ORTONVILLE CITY OF	695,200
	ORTONVILLE TOWN OF	4,600
OTREY TOWN OF	7,300	
PRIOR TOWN OF	109,000	
TOQUA TOWN OF	7,700	
BIG STONE TOTAL		2,182,700
BLUE EARTH	AMBOY CITY OF	140,800
	BEAUFORD TOWN OF	275,400
	BUTTERNUT VALLEY TOWN OF	203,100
	CAMBRIA TOWN OF	112,000
	CERESCO TOWN OF	10,300
	DANVILLE TOWN OF	156,700
	DECORIA TOWN OF	477,900
	EAGLE LAKE CITY OF	151,300
	GARDEN CITY TOWN OF	250,600
	GOOD THUNDER CITY OF	231,100
	JAMESTOWN TOWN OF	97,400
	JUDSON TOWN OF	224,600
LAKE CRYSTAL CITY OF	896,900	
LERAY TOWN OF	300,900	

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	LIME TOWN OF	84,500
	LINCOLN TOWN OF	116,200
	LYRA TOWN OF	325,900
	MADISON LAKE CITY OF	192,100
	MANKATO CITY OF	3,478,400
	MANKATO TOWN OF	407,000
	MAPLETON CITY OF	500,700
	MAPLETON TOWN OF	238,600
	MCPHERSON TOWN OF	179,200
	MEDO TOWN OF	79,900
	MINNESOTA LAKE CITY OF	25,000
	PEMBERTON CITY OF	44,100
	PLEASANT MOUND TOWN OF	156,700
	RAPIDAN TOWN OF	296,200
	SHELBY TOWN OF	165,200
	SKYLINE CITY OF	53,800
	SOUTH BEND TOWN OF	262,400
	ST CLAIR CITY OF	142,300
	STERLING TOWN OF	12,500
	VERNON CENTER CITY OF	122,800
	VERNON CENTER TOWN OF	189,400
BLUE EARTH TOTAL		10,601,900
BROWN	ALBIN TOWN OF	45,800
	BASHAW TOWN OF	32,300
	BURNSTOWN TOWN OF	19,900
	COBDEN CITY OF	600
	COMFREY CITY OF	57,100
	COTTONWOOD TOWN OF	89,100
	EDEN TOWN OF	73,800
	EVAN CITY OF	1,300
	HANSKA CITY OF	235,500
	HOME TOWN OF	58,800
	LAKE HANSKA TOWN OF	72,600
	LEAVENWORTH TOWN OF	64,100
	LINDEN TOWN OF	155,500
	MILFORD TOWN OF	132,600
	MULLIGAN TOWN OF	27,100
	NEW ULM CITY OF	2,226,900
	NORTH STAR TOWN OF	33,900
	PRAIRIEVILLE TOWN OF	194,100
	SIGEL TOWN OF	15,000
	SLEEPY EYE CITY OF	645,600
	SPRINGFIELD CITY OF	465,400
	STARK TOWN OF	59,800
	STATELY TOWN OF	44,200
BROWN TOTAL		4,751,000
CARLTON	BARNUM TOWN OF	23,300
	BESEMAN TOWN OF	40,600
	CARLTON CITY OF	4,800
	CLOQUET CITY OF	543,100
	CORONA TWP (UNORG)	19,400
	CROMWELL CITY OF	2,600
	EAGLE TOWN OF	13,100

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	KALEVALA TOWN OF	9,300
	MAHTOWA TOWN OF	66,600
	MOOSE LAKE CITY OF	13,900
	MOOSE LAKE TOWN OF	17,500
	PERCH LAKE TOWN OF	29,800
	RED CLOVER TWP (UNORG)	40,600
	SAWYER TWP (UNORG)	27,000
	SCANLON CITY OF	80,000
	SILVER BROOK TOWN OF	61,200
	SKELTON TOWN OF	25,000
	THOMSON TOWN OF	222,000
	TWIN LAKES TOWN OF	77,400
	WRENSHALL CITY OF	19,600
	WRENSHALL TOWN OF	70,200
CARLTON TOTAL		1,407,000
CARVER	BENTON TOWN OF	333,200
	CAMDEN TOWN OF	185,300
	CARVER CITY OF	46,000
	CHANHASSEN CITY OF	592,300
	CHASKA CITY OF	142,800
	CHASKA TOWN OF	5,000
	COLOGNE CITY OF	44,800
	DAHLGREN TOWN OF	369,800
	HAMBURG CITY OF	77,100
	HANCOCK TOWN OF	186,500
	HOLLYWOOD TOWN OF	298,300
	LAKETOWN TOWN OF	258,500
	MAYER CITY OF	62,800
	NEW GERMANY CITY OF	66,100
	NORWOOD YOUNG AMERICA CIT	385,400
	SAN FRANCISCO TOWN OF	124,000
	VICTORIA CITY OF	66,900
	WACONIA CITY OF	430,200
	WACONIA TOWN OF	268,900
	WATERTOWN CITY OF	91,800
	WATERTOWN TOWN OF	227,700
	YOUNG AMERICA TOWN OF	262,000
CARVER TOTAL		4,525,400
CASS	BACKUS CITY OF	9,600
	BOY LAKE TOWN OF	36,800
	BYRON TOWN OF	29,200
	CHICKAMAW BEACH CITY OF	2,000
	CROOKED LAKE TOWN OF	18,000
	EAST GULL LAKE CITY OF	15,200
	FAIRVIEW TOWN OF	5,700
	FEDERAL DAM CITY OF	25,600
	HIRAM TOWN OF	9,800
	LAKE SHORE CITY OF	57,600
	LEECH LAKE TOWN OF	67,300
	MAY TOWN OF	8,100
	PINE RIVER CITY OF	8,700
	PINE RIVER TOWN OF	7,100
	PONTO LAKE TOWN OF	9,700

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	REMER CITY OF	4,300
	SHINGOBEE TOWN OF	75,500
	SYLVAN TOWN OF	32,000
	THUNDER LAKE TOWN OF	19,700
	TURTLE LAKE TOWN OF	3,100
	WALKER CITY OF	62,700
CASS TOTAL		507,700
CHIPPEWA	BIG BEND TOWN OF	35,000
	CLARA CITY CITY OF	177,300
	CRATE TOWN OF	51,400
	GRACE TOWN OF	65,000
	GRANITE FALLS CITY OF	116,200
	GRANITE FALLS TOWN OF	10,000
	KRAGERO TOWN OF	19,000
	LEENTHROP TOWN OF	178,300
	LONE TREE TOWN OF	93,300
	LOURISTON TOWN OF	17,300
	MANDT TOWN OF	36,400
	MAYNARD CITY OF	91,600
	MILAN CITY OF	158,700
	MONTEVIDEO CITY OF	1,113,100
	RHEIDERLAND TOWN OF	82,500
	ROSEWOOD TOWN OF	72,600
	SPARTA TOWN OF	301,200
	STONEHAM TOWN OF	64,600
	TUNSBURG TOWN OF	106,500
	WATSON CITY OF	159,100
	WOODS TOWN OF	85,100
CHIPPEWA TOTAL		3,034,200
CHISAGO	AMADOR TOWN OF	114,100
	CENTER CITY CITY OF	251,700
	CHISAGO CITY CITY OF	252,200
	CHISAGO LAKE TOWN OF	259,100
	FISH LAKE TOWN OF	127,800
	FRANCONIA TOWN OF	188,400
	HARRIS CITY OF	169,300
	LENT TOWN OF	17,800
	LINDSTROM CITY OF	180,500
	NESSEL TOWN OF	136,100
	NORTH BRANCH CITY OF	172,300
	RUSH CITY CITY OF	245,900
	RUSHSEBA TOWN OF	31,800
	SHAFFER CITY OF	37,500
	SHAFFER TOWN OF	183,500
	STACY CITY OF	38,200
	SUNRISE TOWN OF	19,500
	TAYLORS FALLS CITY OF	128,700
	WYOMING TOWN OF	71,600
CHISAGO TOTAL		2,626,000
CLAY	ALLIANCE TOWN OF	28,400
	BARNESVILLE CITY OF	189,800
	BARNESVILLE TOWN OF	2,700

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	COMSTOCK CITY OF	20,200
	CROMWELL TOWN OF	121,100
	DILWORTH CITY OF	82,600
	EGLON TOWN OF	154,200
	ELKTON TOWN OF	11,100
	ELMWOOD TOWN OF	89,100
	FELTON CITY OF	47,900
	FELTON TOWN OF	17,600
	GEORGETOWN CITY OF	3,200
	GEORGETOWN TOWN OF	22,200
	GLYNDON CITY OF	22,400
	GLYNDON TOWN OF	144,600
	GOOSE PRAIRIE TOWN OF	19,800
	HAGEN TOWN OF	35,700
	HAWLEY CITY OF	232,800
	HAWLEY TOWN OF	35,400
	HIGHLAND GROVE TOWN OF	131,700
	HITTERDAL CITY OF	56,800
	HUMBOLDT TOWN OF	10,600
	KRAGNES TOWN OF	25,000
	KURTZ TOWN OF	7,200
	MOLAND TOWN OF	54,800
	MOORHEAD CITY OF	1,492,700
	MOORHEAD TOWN OF	59,200
	MORKEN TOWN OF	35,100
	OAKPORT TOWN OF	109,000
	PARKE TOWN OF	62,500
	RIVERTON TOWN OF	3,000
	SABIN CITY OF	35,000
	SPRING PRAIRIE TOWN OF	4,100
	TANSEM TOWN OF	39,900
	ULEN CITY OF	66,700
	ULEN TOWN OF	46,500
CLAY TOTAL		3,520,600
CLEARWATER	BAGLEY CITY OF	397,200
	BEAR CREEK TOWN OF	4,700
	CLEARBROOK CITY OF	302,300
	CLOVER TOWN OF	28,700
	COPLEY TOWN OF	136,500
	DUDLEY TOWN OF	93,700
	EDDY TOWN OF	138,700
	FALK TOWN OF	7,000
	GONVICK CITY OF	169,000
	GREENWOOD TOWN OF	10,600
	HOLST TOWN OF	43,400
	LAPRAIRIE TOWN OF	38,500
	LEON TOWN OF	112,500
	MINERVA TOWN OF	32,700
	MOOSE CREEK TOWN OF	12,600
	NORA TOWN OF	106,800
	PINE LAKE TOWN OF	20,100
	POPPLE TOWN OF	61,700
	SHEVLIN CITY OF	124,200
	SHEVLIN TOWN OF	55,800

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	SINCLAIR TOWN OF	51,900
	WINSOR TOWN OF	53,900
CLEARWATER TOTAL		<u>2,002,500</u>
COOK	GRAND MARAIS CITY OF	36,700
	LUTSEN TOWN OF	8,600
	UNORG RGE 1E	55,700
	UNORG RGE 2W	36,597
	UNORG RGE 3E	10,200
	UNORG RGE 3W	3,000
COOK TOTAL		<u>150,797</u>
COTTONWOOD	AMBOY TOWN OF	31,300
	AMO TOWN OF	81,000
	ANN TOWN OF	99,500
	BINGHAM LAKE CITY OF	37,200
	CARSON TOWN OF	92,600
	COMFREY CITY OF	10,900
	DALE TOWN OF	118,900
	DELTON TOWN OF	46,400
	GERMANTOWN TOWN OF	134,800
	GREAT BEND TOWN OF	100,000
	HIGHWATER TOWN OF	134,400
	JEFFERS CITY OF	82,600
	LAKESIDE TOWN OF	58,700
	MIDWAY TOWN OF	95,900
	MT LAKE CITY OF	718,400
	MT LAKE TOWN OF	221,500
	ROSEHILL TOWN OF	143,200
	SELMA TOWN OF	129,000
	SOUTHBROOK TOWN OF	48,100
	SPRINGFIELD TOWN OF	8,900
	STORDEN CITY OF	103,400
	STORDEN TOWN OF	75,800
	WESTBROOK CITY OF	470,400
	WESTBROOK TOWN OF	304,300
	WINDOM CITY OF	1,324,600
COTTONWOOD TOTAL		<u>4,671,800</u>
CROW WING	1ST ASSESSMENT UNORG	147,350
	BAXTER CITY OF	18,100
	BAY LAKE TOWN OF	50,350
	BRAINERD CITY OF	82,250
	BREEZY POINT CITY OF	13,200
	CROSBY CITY OF	45,300
	CROSSLAKE CITY OF	192,100
	DAGGETT BROOK TOWN OF	47,400
	DEERWOOD TOWN OF	50,000
	EMILY CITY OF	17,050
	FIFTY LAKES CITY OF	13,150
	GAIL LAKE TOWN OF	16,200
	GARRISON TOWN OF	23,300
	IDEAL TOWN OF	9,850
	IRONDALE TOWN OF	50,000
	JENKINS TOWN OF	22,350

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	LAKE EDWARD TOWN OF	74,950
	LONG LAKE TOWN OF	93,300
	NISSWA CITY OF	33,100
	NOKAY LAKE TOWN OF	19,150
	PELICAN TOWN OF	10,650
	PEQUOT LAKES CITY OF	80,400
	ROOSEVELT TOWN OF	35,050
	ST MATHIAS TOWN OF	1,900
CROW WING TOTAL		1,146,450
DAKOTA	APPLE VALLEY CITY OF	60,000
	BURNSVILLE CITY OF	389,100
	CASTLE ROCK TOWN OF	192,700
	COATES CITY OF	41,200
	DOUGLAS TOWN OF	161,500
	EAGAN CITY OF	399,900
	EMPIRE TOWN OF	111,500
	EUREKA TOWN OF	306,000
	FARMINGTON CITY OF	678,500
	GREENVALE TOWN OF	140,800
	HAMPTON CITY OF	69,700
	HAMPTON TOWN OF	97,600
	HASTINGS CITY OF	1,530,900
	INVER GROVE HT CITY	883,500
	LAKEVILLE CITY OF	586,200
	MARSHAN TOWN OF	114,500
	MENDOTA CITY OF	12,000
	MENDOTA HEIGHTS CITY OF	1,343,300
	MIESVILLE CITY OF	59,600
	NEW TRIER CITY OF	11,900
	NININGER TOWN OF	78,800
	RANDOLPH CITY OF	66,800
	RANDOLPH TOWN OF	61,000
	RAVENNA TOWN OF	121,400
	ROSEMOUNT CITY OF	200,400
	SCIOTA TOWN OF	36,400
	SOUTH ST PAUL CITY OF	3,133,800
	SUNFISH LAKE CITY OF	29,500
	VERMILLION CITY OF	63,700
	VERMILLION TOWN OF	216,600
	WATERFORD TOWN OF	73,600
	WEST ST PAUL CITY OF	2,050,000
DAKOTA TOTAL		13,322,400
DODGE	ASHLAND TOWN OF	209,400
	CANISTEO TOWN OF	332,300
	CLAREMONT CITY OF	94,400
	CLAREMONT TOWN OF	166,800
	CONCORD TOWN OF	173,100
	DODGE CENTER CITY OF	319,000
	ELLINGTON TOWN OF	144,700
	HAYFIELD CITY OF	219,500
	HAYFIELD TOWN OF	246,900
	KASSON CITY OF	284,000
	MANTORVILLE CITY OF	164,400

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	MANTORVILLE TOWN OF	311,500
	MILTON TOWN OF	245,100
	RIPLEY TOWN OF	54,300
	VERNON TOWN OF	369,500
	WASIOJA TOWN OF	250,000
	WEST CONCORD CITY OF	293,300
	WESTFIELD TOWN OF	125,900
DODGE TOTAL		4,004,100
DOUGLAS	ALEXANDRIA CITY OF	966,600
	ALEXANDRIA TOWN OF	350,500
	BELLE RIVER TOWN OF	176,600
	BRANDON CITY OF	98,800
	BRANDON TOWN OF	106,000
	CARLOS CITY OF	234,700
	CARLOS TOWN OF	48,200
	EVANSVILLE CITY OF	120,600
	EVANSVILLE TOWN OF	184,300
	FORADA CITY OF	27,100
	GARFIELD CITY OF	43,000
	HOLMES CITY TOWN OF	145,200
	HUDSON TOWN OF	147,900
	IDA TOWN OF	197,300
	KENSINGTON CITY OF	45,300
	LAGRAND TOWN OF	117,200
	LAKE MARY TOWN OF	34,600
	LEAF VALLEY TOWN OF	209,900
	LUND TOWN OF	144,600
	MILLERVILLE TOWN OF	36,000
	MILTONA CITY OF	36,700
	MILTONA TOWN OF	192,500
	MOE TOWN OF	83,800
	NELSON CITY OF	75,600
	ORANGE TOWN OF	51,800
	OSAKIS CITY OF	482,600
	OSAKIS TOWN OF	128,400
	SOLEM TOWN OF	23,700
	SPRUCE HILL TOWN OF	92,300
	URNESSE TOWN OF	66,200
DOUGLAS TOTAL		4,668,000
FARIBAULT	BARBER TOWN OF	26,300
	BLUE EARTH CITY OF	204,300
	BLUE EARTH TOWN OF	19,500
	BRICELYN CITY OF	11,200
	CLARK TOWN OF	8,700
	DELAVAN CITY OF	10,800
	DELAVAN TOWN OF	17,600
	DUNBAR TOWN OF	49,200
	EASTON CITY OF	3,900
	ELMORE CITY OF	5,100
	EMERALD TOWN OF	8,400
	FOSTER TOWN OF	25,000
	FROST CITY OF	1,400
	JO DAVIESS TOWN OF	18,100

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	KIESTER CITY OF	1,800
	KIESTER TOWN OF	22,000
	LURA TOWN OF	29,700
	MINN LAKE TOWN OF	22,600
	MINNESOTA LAKE CITY OF	12,000
	PILOT GROVE TOWN OF	54,400
	PRESCOTT TOWN OF	42,300
	ROME TOWN OF	53,900
	SEELY TOWN OF	10,700
	VERONA TOWN OF	6,600
	WALNUT LAKE TOWN OF	82,800
	WELLS CITY OF	221,500
	WINNEBAGO CITY OF	20,000
	WINNEBAGO TOWN OF	9,700
FARIBAULT TOTAL		999,500
FILLMORE	AMHERST TOWN OF	61,800
	ARENDAHL TOWN OF	211,900
	BEAVER TOWN OF	145,300
	BLOOMFIELD TOWN OF	53,300
	BRISTOL TOWN OF	137,600
	CANTON CITY OF	60,500
	CANTON TOWN OF	102,700
	CARIMONA TOWN OF	95,800
	CARROLTON TOWN OF	129,100
	CHATFIELD CITY OF	294,900
	CHATFIELD TOWN OF	41,700
	FILLMORE TOWN OF	307,800
	FORESTVILLE TOWN OF	233,900
	FOUNTAIN CITY OF	178,400
	FOUNTAIN TOWN OF	206,500
	HARMONY CITY OF	202,100
	HARMONY TOWN OF	174,000
	HOLT TOWN OF	204,700
	JORDON TOWN OF	57,200
	LANESBORO CITY OF	290,700
	MABEL CITY OF	57,700
	NEWBURG TOWN OF	202,800
	NORWAY TOWN OF	172,500
	OSTRANDER CITY OF	43,500
	PETERSON CITY OF	74,800
	PILOT MOUND TOWN OF	83,600
	PREBLE TOWN OF	47,200
	PRESTON CITY OF	333,900
	PRESTON TOWN OF	148,000
	RUSHFORD CITY OF	645,200
	RUSHFORD VILLAGE CITY OF	103,600
	SPRING VALLEY CITY OF	220,100
	SPRING VALLEY TOWN OF	88,700
	SUMNER TOWN OF	98,700
	WHALAN CITY OF	16,200
	WYKOFF CITY OF	130,700
	YORK TOWN OF	206,000
FILLMORE TOTAL		5,863,100

COUNTY	CITY OR TOWN	EXCLUDED VALUE
FREEBORN	ALBERT LEA CITY OF	2,584,000
	ALBERT LEA TOWN OF	322,700
	ALDEN CITY OF	148,700
	ALDEN TOWN OF	41,600
	BANCROFT TOWN OF	182,400
	BATH TOWN OF	37,200
	CLARKS GROVE CITY OF	61,800
	CONGER CITY OF	14,400
	EMMONS CITY OF	122,100
	FREEBORN CITY OF	37,700
	FREEBORN TOWN OF	48,200
	FREEMAN TOWN OF	34,900
	GENEVA CITY OF	8,100
	GENEVA TOWN OF	55,500
	GLENVILLE CITY OF	210,000
	HARTLAND CITY OF	4,000
	HARTLAND TOWN OF	109,000
	HAYWARD CITY OF	35,000
	HAYWARD TOWN OF	74,300
	HOLLANDALE CITY OF	99,900
	LONDON TOWN OF	69,900
	MANCHESTER CITY OF	5,700
	MANCHESTER TOWN OF	217,900
	MANSFIELD TOWN OF	2,000
MOSCOW TOWN OF	52,100	
NEWRY TOWN OF	137,900	
NUNDA TOWN OF	50,800	
OAKLAND TOWN OF	1,200	
PICKEREL LAKE TOWN OF	139,700	
SHELL ROCK TOWN OF	113,500	
TWIN LAKES CITY OF	3,400	
FREEBORN TOTAL		5,025,600
GOODHUE	BELLE CREEK TOWN OF	187,500
	BELLECHESTER CITY OF	28,200
	BELVIDERE TOWN OF	188,200
	CANNON FALLS CITY OF	584,600
	CANNON FALLS TOWN OF	268,900
	CHERRY GROVE TOWN OF	242,600
	DENNISON CITY OF	114,100
	FEATHERSTONE TOWN OF	187,400
	FLORENCE TOWN OF	527,200
	GOODHUE CITY OF	326,200
	GOODHUE TOWN OF	177,500
	HAY CREEK TOWN OF	324,100
	HOLDEN TOWN OF	265,000
	KENYON CITY OF	633,000
	KENYON TOWN OF	238,900
	LAKE CITY CITY OF	55,000
LEON TOWN OF	677,000	
MINNEOLA TOWN OF	307,700	
PINE ISLAND CITY OF	477,700	
PINE ISLAND TOWN OF	410,200	
RED WING CITY OF	4,683,600	
ROSCOE TOWN OF	402,600	

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	STANTON TOWN OF	431,000
	VASA TOWN OF	387,000
	WACOUTA TOWN OF	144,000
	WANAMINGO CITY OF	210,800
	WANAMINGO TOWN OF	378,900
	WARSAW TOWN OF	356,300
	WELCH TOWN OF	248,600
	ZUMBROTA CITY OF	900,700
	ZUMBROTA TOWN OF	235,600
GOODHUE TOTAL		14,600,100
GRANT	ASHBY CITY OF	210,700
	BARRETT CITY OF	122,700
	DELAWARE TOWN OF	47,300
	ELBOW LAKE CITY OF	326,800
	ELBOW LAKE TOWN OF	49,100
	ELK LAKE TOWN OF	223,600
	ERDAHL TOWN OF	147,900
	HERMAN CITY OF	105,900
	HOFFMAN CITY OF	130,500
	LAND TOWN OF	77,300
	LAWRENCE TOWN OF	3,400
	LIEN TOWN OF	36,400
	LOGAN TOWN OF	124,000
	MACSVILLE TOWN OF	41,900
	NORTH OTTAWA TOWN OF	27,300
	PELICAN LAKE TOWN OF	147,600
	POMME DE TERRE TOWN OF	90,400
	ROSEVILLE TOWN OF	9,800
	SANFORD TOWN OF	186,600
	STONY BROOK TOWN OF	157,200
	WENDELL CITY OF	167,400
GRANT TOTAL		2,433,800
HENNEPIN	BLOOMINGTON CITY OF	2,568,600
	BROOKLYN CENTER CITY OF	968,300
	BROOKLYN PARK CITY OF	973,400
	CHAMPLIN CITY OF	297,000
	CORCORAN CITY OF	560,000
	CRYSTAL CITY OF	1,423,100
	DAYTON CITY OF	167,100
	DEEPHAVEN CITY OF	2,949,000
	EDEN PRAIRIE CITY OF	226,900
	EDINA CITY OF	7,187,300
	EXCELSIOR CITY OF	1,300,300
	GOLDEN VALLEY CITY OF	2,115,400
	GREENFIELD CITY OF	289,400
	GREENWOOD CITY OF	460,800
	HASSAN TOWN OF	185,400
	HOPKINS CITY OF	1,536,100
	INDEPENDENCE CITY OF	622,100
	LONG LAKE CITY OF	52,900
	LORETTO CITY OF	45,600
	MAPLE GROVE CITY OF	363,700
	MAPLE PLAIN CITY OF	179,900

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	MEDICINE LAKE CITY OF	54,400
	MEDINA CITY OF	222,300
	MINNEAPOLIS CITY OF	99,945,275
	MINNETONKA BEACH CITY OF	246,500
	MINNETONKA CITY OF	6,133,000
	MINNETRISTA CITY OF	674,600
	MOUND CITY OF	2,190,600
	NEW HOPE CITY OF	242,900
	ORONO CITY OF	1,645,400
	OSSEO CITY OF	134,600
	PLYMOUTH CITY OF	1,595,100
	RICHFIELD CITY OF	3,874,600
	ROBBINSDALE CITY OF	656,000
	ROGERS CITY OF	14,000
	SHOREWOOD CITY OF	1,551,700
	SPRING PARK CITY OF	264,600
	ST ANTHONY CITY OF	447,100
	ST BONIFACIUS CITY OF	75,800
	ST LOUIS PARK CITY OF	6,177,200
	TONKA BAY CITY OF	558,700
	WAYZATA CITY OF	1,538,300
	WOODLAND CITY OF	288,000
HENNEPIN TOTAL		153,002,975
HOUSTON	BLACK HAMMER TOWN OF	414,900
	BROWNSVILLE CITY OF	438,300
	BROWNSVILLE TOWN OF	65,800
	CALEDONIA CITY OF	976,400
	CALEDONIA TOWN OF	385,500
	CROOKED CREEK TOWN OF	143,900
	EITZEN CITY OF	86,100
	HOKAH CITY OF	426,300
	HOKAH TOWN OF	174,200
	HOUSTON CITY OF	210,400
	HOUSTON TOWN OF	212,100
	JEFFERSON TOWN OF	83,600
	LACRESCENT CITY OF	754,900
	LACRESCENT TOWN OF	365,500
	MAYVILLE TOWN OF	88,000
	MONEY CREEK TOWN OF	399,400
	MOUND PRAIRIE TOWN OF	237,900
	SHELDON TOWN OF	240,500
	SPRING GROVE CITY OF	762,800
	SPRING GROVE TOWN OF	267,000
	UNION TOWN OF	158,300
	WILMINGTON TOWN OF	420,200
	WINNEBAGO TOWN OF	143,300
	YUCATAN TOWN OF	418,700
HOUSTON TOTAL		7,874,000
HUBBARD	ARAGO TOWN OF	37,700
	BADOURA TOWN OF	9,800
	CLOVER TOWN OF	26,600
	CROW WING LAKE TOWN OF	13,700
	FARDEN TOWN OF	13,600

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	FERN TOWN OF	26,400
	GUTHRIE TOWN OF	13,900
	HART LAKE TOWN OF	79,700
	HELGA TOWN OF	62,600
	HENRIETTA TOWN OF	123,100
	HUBBARD TOWN OF	75,600
	LAKE EMMA TOWN OF	29,500
	LAKE GEORGE TOWN OF	13,200
	LAKE HATTIE TOWN OF	50,000
	LAKEPORT TOWN OF	2,800
	LAPORTE CITY OF	13,100
	MANTRAP TOWN OF	25,000
	NEVIS CITY OF	23,100
	PARK RAPIDS CITY OF	378,000
	STRAIGHT RIVER TOWN OF	19,500
	TODD TOWN OF	50,000
HUBBARD TOTAL		1,086,900
ISANTI	ATHENS TOWN OF	135,000
	BRADFORD TOWN OF	219,200
	BRAHAM CITY OF	154,300
	CAMBRIDGE CITY OF	207,700
	CAMBRIDGE TOWN OF	458,900
	DALBO TOWN OF	196,500
	ISANTI CITY OF	168,300
	ISANTI TOWN OF	386,600
	MAPLE RIDGE TOWN OF	214,400
	NORTH BRANCH TOWN OF	336,900
	OXFORD TOWN OF	92,600
	SPENCER BROOK TOWN OF	158,100
	SPRING VALE TOWN OF	126,900
	STANCHFIELD TOWN OF	155,600
	STANFORD TOWN OF	295,200
	WYANETT TOWN OF	316,200
ISANTI TOTAL		3,622,400
ITASCA	ARBO TOWN OF	16,400
	BEARVILLE TOWN OF	1,900
	BOVEY CITY OF	24,700
	BOWSTRING TOWN OF	21,800
	COHASSET CITY OF	47,200
	COLERAINE CITY OF	80,000
	GRAND RAPIDS CITY OF	173,600
	GRAND RAPIDS TOWN OF	73,900
	GREENWAY TOWN OF	4,400
	HARRIS TOWN OF	63,900
	IRON RANGE TOWN OF	3,300
	KEEWATIN CITY OF	18,100
	NASHWAUK CITY OF	46,400
	NASHWAUK TOWN OF	14,300
	NORE TOWN OF	3,300
	OTENEAGEN TOWN OF	20,700
	SAGO TOWN OF	27,300
	SPANG TOWN OF	6,800
	STOKES TOWN OF	17,000

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	TACONITE CITY OF	18,800
	TROUT LAKE TOWN OF	13,300
	UNORG 146-27	2,100
	UNORG 54-26	34,300
	UNORG 55-23	11,500
	UNORG 55-27	50,000
	UNORG 56-26	18,200
	UNORG 58-27	32,100
	UNORG 62-25	14,800
	WAWINA TOWN OF	25,100
ITASCA TOTAL		885,200
JACKSON	ALBA TOWN OF	3,100
	ALPHA CITY OF	2,000
	BELMONT TOWN OF	48,500
	CHRISTIANA TOWN OF	71,700
	DELAFIELD TOWN OF	28,800
	DES MOINES TOWN OF	56,100
	EWINGTON TOWN OF	34,000
	HERON LAKE CITY OF	11,400
	HERON LAKE TOWN OF	124,100
	HUNTER TOWN OF	14,500
	JACKSON CITY OF	118,300
	KIMBALL TOWN OF	54,200
	LACROSSE TOWN OF	18,800
	LAKEFIELD CITY OF	635,900
	MIDDLETOWN TOWN OF	86,400
	OKABENA CITY OF	7,600
	PETERSBURG TOWN OF	24,600
	ROST TOWN OF	12,600
	ROUND LAKE TOWN OF	34,200
	SIoux VALLEY TOWN OF	10,100
	WEIMER TOWN OF	32,200
	WEST HERON LAKE TOWN OF	53,100
	WISCONSIN TOWN OF	41,300
JACKSON TOTAL		1,523,500
KANABEC	ANN LAKE TOWN OF	58,600
	ARTHUR TOWN OF	38,700
	BRUNSWICK TOWN OF	194,100
	COMFORT TOWN OF	118,500
	FORD TOWN OF	11,100
	GRASS LAKE TOWN OF	87,100
	KANABEC TOWN OF	66,000
	KNIFE LAKE TOWN OF	68,100
	MORA CITY OF	359,400
	PEACE TOWN OF	32,600
	QUAMBA CITY OF	14,200
	SOUTHFORK TOWN OF	68,600
	WHITED TOWN OF	107,400
KANABEC TOTAL		1,224,400
KANDIYOHI	ARCTANDER TOWN OF	146,000
	ATWATER CITY OF	276,200
	BLOMKEST CITY OF	21,600

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	BURBANK TOWN OF	120,700
	COLFAX TOWN OF	141,800
	DOVRE TOWN OF	189,500
	EAST LAKE LILLIAN TOWN OF	45,600
	EDWARDS TOWN OF	193,500
	FAHLUN TOWN OF	41,500
	GENNESSEE TOWN OF	71,200
	GREEN LAKE TOWN OF	217,500
	HARRISON TOWN OF	228,400
	HOLLAND TOWN OF	233,200
	IRVING TOWN OF	172,700
	KANDIYOHI CITY OF	81,900
	KANDIYOHI TOWN OF	75,900
	LAKE ANDREW TOWN OF	114,100
	LAKE ELIZABETH TOWN OF	18,400
	LAKE LILLIAN CITY OF	35,500
	LAKE LILLIAN TOWN OF	81,500
	MAMRE TOWN OF	191,800
	NEW LONDON CITY OF	486,500
	NEW LONDON TOWN OF	347,000
	NORWAY LAKE TOWN OF	56,500
	PENNOCK CITY OF	31,500
	PRINSBURG CITY OF	90,300
	RAYMOND CITY OF	160,700
	ROSELAND TOWN OF	365,800
	ROSEVILLE TOWN OF	130,900
	SPICER CITY OF	256,900
	ST JOHNS TOWN OF	193,300
	SUNBURG CITY OF	18,500
	WHITEFIELD TOWN OF	302,500
	WILLMAR CITY OF	1,228,900
	WILLMAR TOWN OF	70,000
KANDIYOHI TOTAL		6,437,800
KITTSON	ARVESON TOWN OF	3,600
	CLOW TOWN OF	11,300
	DAVIS TOWN OF	18,800
	DEERWOOD TOWN OF	4,100
	GRANVILLE TOWN OF	24,000
	HALLOCK CITY OF	164,700
	HALLOCK TOWN OF	61,700
	HAZELTON TOWN OF	1,700
	HUMBOLDT CITY OF	4,000
	KARLSTAD CITY OF	39,000
	KENNEDY CITY OF	11,600
	LAKE BRONSON CITY OF	8,300
	LANCASTER CITY OF	81,600
	MCKINLEY TOWN OF	4,600
	NORWAY TOWN OF	12,400
	PERCY TOWN OF	23,300
	POPPLETON TOWN OF	9,300
	SKANE TOWN OF	12,600
	SOUTH RED RIVER TOWN OF	7,400
	ST VINCENT CITY OF	7,200
	ST VINCENT TOWN OF	2,100

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	SVEA TOWN OF	39,100
	TEGNER TOWN OF	4,800
	THOMPSON TOWN OF	16,200
KITTSOON TOTAL		573,400
KOOCHICHING	INTL FALLS CITY OF	12,600
	LITTLEFORK CITY OF	13,400
	UNORG #0098	17,800
KOOCHICHING TOTAL		43,800
LAC QUI PARLE	AGASSIZ TOWN OF	20,300
	ARENA TOWN OF	23,800
	AUGUSTA TOWN OF	35,300
	BAXTER TOWN OF	55,500
	BELLINGHAM CITY OF	5,700
	BOYD CITY OF	24,000
	CAMP RELEASE TOWN OF	138,700
	CERRO GORDO TOWN OF	26,400
	DAWSON CITY OF	407,800
	FREELAND TOWN OF	5,300
	GARFIELD TOWN OF	61,000
	HAMLIN TOWN OF	114,800
	HANTHO TOWN OF	30,900
	LAC QUI PARLE TOWN OF	75,800
	LAKE SHORE TOWN OF	24,100
	MADISON CITY OF	230,300
	MADISON TOWN OF	59,600
	MARIETTA CITY OF	13,000
	MAXWELL TOWN OF	70,400
	MEHURIN TOWN OF	20,400
	NASSAU CITY OF	5,100
	PERRY TOWN OF	16,100
	PROVIDENCE TOWN OF	35,600
	RIVERSIDE TOWN OF	148,200
	TEN MILE LAKE TOWN OF	82,800
	WALTER TOWN OF	44,200
	YELLOW BANK TOWN OF	53,900
LAC QUI PARLE TOTAL		1,829,000
LAKE	CRYSTAL BAY TOWN OF	14,600
	FALL LAKE TOWN OF	3,500
	SILVER BAY CITY OF	9,400
	SILVER CREEK TOWN OF	78,300
	TWO HARBORS CITY OF	335,450
	UNORG #2	62,400
LAKE TOTAL		503,650
LE SUEUR	CLEVELAND CITY OF	9,000
	CLEVELAND TOWN OF	167,700
	CORDOVA TOWN OF	13,800
	DERRYNANE TOWN OF	108,500
	ELYSIAN CITY OF	76,900
	ELYSIAN TOWN OF	184,700
	HEIDELBERG CITY OF	8,000
	KASOTA CITY OF	309,200

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	KASOTA TOWN OF	341,100
	KILKENNY CITY OF	21,100
	KILKENNY TOWN OF	185,600
	LANESBURGH TOWN OF	214,500
	LECENTER CITY OF	117,200
	LESUEUR CITY OF	598,200
	LEXINGTON TOWN OF	90,400
	MONTGOMERY CITY OF	263,200
	MONTGOMERY TOWN OF	48,100
	NEW PRAGUE CITY OF	159,400
	OTTAWA TOWN OF	77,200
	SHARON TOWN OF	256,100
	TYRONE TOWN OF	55,800
	WASHINGTON TOWN OF	56,800
	WATERVILLE CITY OF	518,400
	WATERVILLE TOWN OF	188,100
LE SUEUR TOTAL		4,069,000
LINCOLN	ALTA VISTA TOWN OF	101,100
	ARCO CITY OF	33,100
	ASH LAKE TOWN OF	120,900
	DIAMOND LAKE TOWN OF	307,400
	DRAMMEN TOWN OF	127,400
	HANSONVILLE TOWN OF	7,700
	HENDRICKS CITY OF	200,500
	HENDRICKS TOWN OF	67,000
	HOPE TOWN OF	388,800
	IVANHOE CITY OF	356,900
	LAKE BENTON CITY OF	677,600
	LAKE BENTON TOWN OF	83,600
	LAKE STAY TOWN OF	29,900
	LIMESTONE TOWN OF	36,700
	MARBLE TOWN OF	145,300
	MARSHFIELD TOWN OF	195,800
	ROYAL TOWN OF	106,600
	SHAOKATAN TOWN OF	47,800
	TYLER CITY OF	451,800
	VERDI TOWN OF	114,600
LINCOLN TOTAL		3,600,500
LYON	AMIRET TOWN OF	141,700
	BALATON CITY OF	512,800
	CLIFTON TOWN OF	88,500
	COON CREEK TOWN OF	152,500
	COTTONWOOD CITY OF	632,200
	CUSTER TOWN OF	143,500
	EIDSVOLD TOWN OF	186,100
	FAIRVIEW TOWN OF	138,800
	FLORENCE CITY OF	8,400
	GARVIN CITY OF	66,300
	GHENT CITY OF	185,600
	GRANDVIEW TOWN OF	117,900
	ISLAND LAKE TOWN OF	83,200
	LAKE MARSHALL TOWN OF	97,600
	LUCAS TOWN OF	255,700

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	LYND CITY OF	179,600
	LYND TOWN OF	261,400
	LYONS TOWN OF	79,800
	MARSHALL CITY OF	1,509,600
	MINNEOTA CITY OF	723,400
	MONROE TOWN OF	166,700
	NORDLAND TOWN OF	93,300
	ROCK LAKE TOWN OF	159,800
	RUSSELL CITY OF	292,700
	SHELBURNE TOWN OF	99,400
	SODUS TOWN OF	53,800
	STANLEY TOWN OF	98,900
	TAUNTON CITY OF	86,100
	TRACY CITY OF	847,300
	VALLERS TOWN OF	56,400
	WESTERHEIM TOWN OF	84,400
LYON TOTAL		7,603,400
MAHNOMEN	BEAULIEU TOWN OF	22,900
	CHIEF TOWN OF	45,900
	HEIER TOWN OF	2,900
	LAGARDE TOWN OF	20,200
	LAKE GROVE TOWN OF	9,200
	MAHNOMEN CITY OF	4,800
	MARSH CREEK TOWN OF	50,000
	OAKLAND TOWN OF	1,000
	PEMBINA TOWN OF	64,300
	ROSEDALE TOWN OF	37,200
	WAUBUN CITY OF	27,000
MAHNOMEN TOTAL		285,400
MARSHALL	AGDAR TOWN OF	17,700
	ALMA TOWN OF	38,300
	ALVARADO CITY OF	12,900
	ARGYLE CITY OF	240,800
	AUGSBURG TOWN OF	17,900
	BIG WOODS TOWN OF	31,000
	BLOOMER TOWN OF	63,100
	CEDAR TOWN OF	21,500
	COMO TOWN OF	2,200
	COMSTOCK TOWN OF	18,500
	EAST VALLEY TOWN OF	900
	EXCEL TOWN OF	56,100
	FOLDAHL TOWN OF	28,100
	GRYGLA CITY OF	3,100
	HOLT CITY OF	37,600
	HOLT TOWN OF	30,900
	HUNTLY TOWN OF	17,100
	LINCOLN TOWN OF	22,800
	MARSH GROVE TOWN OF	14,600
	MCCREA TOWN OF	47,200
	MIDDLE RIVER CITY OF	85,600
	MIDDLE RIVER TOWN OF	2,200
	NELSON PARK TOWN OF	2,300
	NEW FOLDEN TOWN OF	47,800

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	NEW MAINE TOWN OF	13,300
	NEWFOLDEN CITY OF	111,500
	OAK PARK TOWN OF	48,200
	OSLO CITY OF	25,700
	SPRUCE VALLEY TOWN OF	58,000
	STEPHEN CITY OF	24,200
	STRANDQUIST CITY OF	35,200
	VEGA TOWN OF	123,700
	VIKING CITY OF	13,100
	WANGER TOWN OF	50,300
	WARREN CITY OF	450,000
	WEST VALLEY TOWN OF	40,900
	WHITEFORD TOWN OF	5,100
	WRIGHT TOWN OF	9,700
MARSHALL TOTAL		1,869,100
MARTIN	CEDAR TOWN OF	10,800
	CEYLON CITY OF	39,500
	DUNNELL CITY OF	13,700
	EAST CHAIN TOWN OF	100,900
	FAIRMONT CITY OF	928,800
	FAIRMONT TOWN OF	10,000
	GALENA TOWN OF	31,400
	GRANADA CITY OF	19,500
	JAY TOWN OF	25,600
	LAKE BELT TOWN OF	6,700
	LAKE FREMONT TOWN OF	10,600
	MANYASKA TOWN OF	33,000
	NASHVILLE TOWN OF	7,400
	NORTHROP CITY OF	16,000
	PLEASANT PRAIRIE TOWN OF	26,400
	RUTLAND TOWN OF	42,800
	SHERBURN CITY OF	170,900
	SILVER LAKE TOWN OF	25,400
	TRIMONT CITY OF	193,600
	TRUMAN CITY OF	136,300
	WELCOME CITY OF	110,000
	WESTFORD TOWN OF	29,200
MARTIN TOTAL		1,988,500
MCLEOD	ACOMA TOWN OF	258,000
	BERGEN TOWN OF	283,800
	BISCAY CITY OF	115,600
	BROWNTON CITY OF	312,400
	COLLINS TOWN OF	145,600
	GLENCOE CITY OF	869,000
	GLENCOE TOWN OF	220,200
	HALE TOWN OF	110,500
	HASSAN VALLEY TOWN OF	103,200
	HELEN TOWN OF	138,100
	HUTCHINSON CITY OF	1,778,200
	HUTCHINSON TOWN OF	157,800
	LESTER PRAIRIE CITY OF	325,800
	LYNN TOWN OF	284,200
	PENN TOWN OF	143,500

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	PLATO CITY OF	129,400
	RICH VALLEY TOWN OF	255,800
	ROUND GROVE TOWN OF	56,500
	SILVER LAKE CITY OF	311,300
	STEWART CITY OF	222,900
	SUMTER TOWN OF	220,100
	WINSTED CITY OF	385,000
	WINSTED TOWN OF	196,400
MCLEOD TOTAL		7,023,300
MEEKER	ACTON TOWN OF	27,900
	CEDAR MILLS CITY OF	3,000
	CEDAR MILLS TOWN OF	65,300
	COLLINWOOD TOWN OF	111,400
	COSMOS CITY OF	65,300
	DANIELSON TOWN OF	37,100
	DARWIN CITY OF	13,500
	DARWIN TOWN OF	28,000
	DASSEL CITY OF	145,200
	DASSEL TOWN OF	129,900
	EDEN VALLEY CITY OF	65,800
	ELLSWORTH TOWN OF	89,500
	FOREST CITY TOWN OF	148,200
	FOREST PRAIRIE TOWN OF	116,500
	GREENLEAF TOWN OF	105,700
	GROVE CITY CITY OF	91,600
	HARVEY TOWN OF	46,300
	KINGSTON CITY OF	5,400
	KINGSTON TOWN OF	371,000
	LITCHFIELD CITY OF	1,315,700
	LITCHFIELD TOWN OF	54,100
	MANANNAH TOWN OF	115,200
	SWEDE GROVE TOWN OF	28,300
	UNION GROVE TOWN OF	53,700
	WATKINS CITY OF	129,200
MEEKER TOTAL		3,362,800
MILLE LACS	BOCK CITY OF	3,300
	BOGUS BROOK TOWN OF	215,100
	BORGHOLM TOWN OF	167,500
	BRADBURY TOWN OF	22,400
	DAILEY TOWN OF	10,900
	EAST SIDE TOWN OF	35,400
	FORESTON CITY OF	113,800
	GREENBUSH TOWN OF	185,600
	HAYLAND TOWN OF	22,200
	ISLE CITY OF	82,000
	ISLE HARBOR TOWN OF	51,500
	KATHIO TOWN OF	25,600
	MILACA CITY OF	235,600
	MILACA TOWN OF	51,200
	MILO TOWN OF	143,700
	MUDGETT TOWN OF	50,000
	ONAMIA CITY OF	20,600
	ONAMIA TOWN OF	27,600

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	PAGE TOWN OF	69,200
	PEASE CITY OF	12,200
	PRINCETON CITY OF	90,500
	PRINCETON TOWN OF	301,800
	SOUTH HARBOR TOWN OF	213,400
	WAHKON CITY OF	101,200
MILLE LACS TOTAL		2,252,300
MORRISON	AGRAM TOWN OF	197,300
	BELLE PRAIRIE TOWN OF	190,100
	BELLEVUE TOWN OF	468,400
	BOWLUS CITY OF	83,200
	BUCKMAN CITY OF	59,100
	BUCKMAN TOWN OF	241,600
	BUH TOWN OF	108,300
	CULDRUM TOWN OF	338,200
	CUSHING TOWN OF	295,200
	DARLING TOWN OF	133,300
	ELMDALE CITY OF	81,600
	ELMDALE TOWN OF	399,300
	FLENSBURG CITY OF	186,300
	GENOLA CITY OF	28,500
	GRANITE TOWN OF	227,000
	GREEN PRAIRIE TOWN OF	212,800
	HARDING CITY OF	17,700
	HILLMAN CITY OF	31,500
	HILLMAN TOWN OF	78,900
	LAKIN TOWN OF	317,800
	LASTRUP CITY OF	77,500
	LEIGH TOWN OF	98,900
	LITTLE FALLS CITY OF	1,353,900
	LITTLE FALLS TOWN OF	132,800
	MORRILL TOWN OF	244,300
	MOTLEY CITY OF	63,900
	MOTLEY TOWN OF	30,000
	MT MORRIS TOWN OF	19,300
	PARKER TOWN OF	270,900
	PIERZ CITY OF	285,200
	PIERZ TOWN OF	312,600
	PIKE CREEK TOWN OF	230,200
	PLATTE TOWN OF	25,900
	PULASKI TOWN OF	224,800
	RAIL PRAIRIE TOWN OF	123,600
	RANDALL CITY OF	63,200
	RICHARDSON TOWN OF	255,700
	RIPLEY TOWN OF	372,300
	ROHING TOWN OF	94,200
	ROYALTON CITY OF	326,900
	SCANDIA VALLEY TOWN OF	100,000
	SOBIESKI CITY OF	53,300
	SWAN RIVER TOWN OF	383,900
	SWANVILLE CITY OF	232,800
	SWANVILLE TOWN OF	218,200
	TWO RIVERS TOWN OF	353,300
	UPSALA CITY OF	260,200

COUNTY	CITY OR TOWN	EXCLUDED VALUE
MORRISON TOTAL		9,903,900
MOWER	ADAMS CITY OF	172,700
	ADAMS TOWN OF	170,800
	AUSTIN CITY OF	3,781,900
	AUSTIN TOWN OF	307,000
	BENNINGTON TOWN OF	48,000
	BROWNSDALE CITY OF	89,500
	CLAYTON TOWN OF	43,900
	DEXTER CITY OF	53,000
	DEXTER TOWN OF	44,300
	ELKTON CITY OF	17,300
	FRANKFORD TOWN OF	197,700
	GRAND MEADOW CITY OF	142,700
	GRAND MEADOW TOWN OF	212,100
	LANSING TOWN OF	577,400
	LEROY CITY OF	225,000
	LEROY TOWN OF	72,300
	LODI TOWN OF	94,500
	LYLE CITY OF	116,000
	LYLE TOWN OF	97,000
	MAPLEVIEW CITY OF	9,000
	MARSHALL TOWN OF	66,400
	NEVADA TOWN OF	82,000
	PLEASANT VALLEY TOWN OF	101,000
	RACINE CITY OF	46,500
	RACINE TOWN OF	109,100
	RED ROCK TOWN OF	432,600
	ROSE CREEK CITY OF	59,800
	SARGEANT CITY OF	26,100
	SARGEANT TOWN OF	36,200
	TAOPI CITY OF	6,200
	UDOLPHO TOWN OF	316,000
	WALTHAM CITY OF	38,200
	WALTHAM TOWN OF	107,500
	WINDOM TOWN OF	82,700
MOWER TOTAL		7,982,400
MURRAY	AVOCA CITY OF	17,400
	BELFAST TOWN OF	128,100
	BONDIN TOWN OF	161,500
	CAMERON TOWN OF	61,900
	CHANARAMBIE TOWN OF	35,700
	CHANDLER CITY OF	4,300
	CURRIE CITY OF	86,200
	DES MOINES RIVER TOWN OF	114,200
	DOVRAY TOWN OF	115,400
	ELLSBOROUGH TOWN OF	36,300
	FENTON TOWN OF	35,500
	FULDA CITY OF	396,900
	HADLEY CITY OF	58,200
	HOLLY TOWN OF	58,100
	IONA CITY OF	44,700
	IONA TOWN OF	173,500
	LAKE SARAH TOWN OF	251,600

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	LAKE WILSON CITY OF	57,100
	LEEDS TOWN OF	50,400
	LIME LAKE TOWN OF	80,500
	LOWVILLE TOWN OF	63,100
	MASON TOWN OF	85,900
	MOULTON TOWN OF	71,100
	MURRAY TOWN OF	136,600
	SHETEK TOWN OF	73,300
	SKANDIA TOWN OF	86,200
	SLAYTON CITY OF	763,400
	SLAYTON TOWN OF	113,500
MURRAY TOTAL		3,360,600
NICOLLET		
	BELGRADE TOWN OF	315,200
	BERNADOTTE TOWN OF	60,400
	BRIGHTON TOWN OF	37,000
	COURTLAND CITY OF	56,400
	COURTLAND TOWN OF	115,500
	GRANBY TOWN OF	64,100
	LAFAYETTE CITY OF	196,500
	LAFAYETTE TOWN OF	96,500
	LAKE PRAIRIE TOWN OF	134,700
	NEW SWEDEN TOWN OF	168,700
	NICOLLET CITY OF	135,700
	NICOLLET TOWN OF	119,400
	NORTH MANKATO CITY OF	1,036,900
	OSHAWA TOWN OF	309,300
	RIDGELY TOWN OF	102,900
	ST PETER CITY OF	2,695,700
	TRAVERSE TOWN OF	64,500
	WEST NEWTON TOWN OF	56,200
NICOLLET TOTAL		5,765,600
NOBLES		
	ADRIAN CITY OF	375,800
	BIGELOW CITY OF	57,000
	BIGELOW TOWN OF	114,800
	BLOOM TOWN OF	42,500
	BREWSTER CITY OF	109,600
	DEWALD TOWN OF	183,200
	DUNDEE CITY OF	38,400
	ELK TOWN OF	139,200
	ELLSWORTH CITY OF	157,500
	GRAHAM LAKES TOWN OF	129,900
	GRAND PRAIRIE TOWN OF	75,200
	HERSEY TOWN OF	172,500
	INDIAN LAKE TOWN OF	96,300
	LARKIN TOWN OF	24,300
	LEOTA TOWN OF	106,400
	LISMORE CITY OF	167,900
	LISMORE TOWN OF	39,000
	LITTLE ROCK TOWN OF	141,900
	LORAIN TOWN OF	66,600
	OLNEY TOWN OF	88,100
	RANSOM TOWN OF	133,600
	ROUND LAKE CITY OF	54,000

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	RUSHMORE CITY OF	77,800
	SEWARD TOWN OF	190,800
	SUMMIT LAKE TOWN OF	116,800
	WESTSIDE TOWN OF	97,600
	WILMONT CITY OF	98,600
	WILMONT TOWN OF	55,600
	WORTHINGTON CITY OF	1,418,600
	WORTHINGTON TOWN OF	326,800
NOBLES TOTAL		4,896,300
NORMAN		
	ADA CITY OF	100,800
	ANTHONY TOWN OF	6,700
	BEAR PARK TOWN OF	20,300
	FLOM TOWN OF	46,100
	FOSSUM TOWN OF	54,900
	GARY CITY OF	118,400
	GOOD HOPE TOWN OF	29,300
	GREEN MEADOW TOWN OF	15,200
	HALSTAD CITY OF	159,200
	HALSTAD TOWN OF	31,200
	HEGNE TOWN OF	44,800
	HENDRUM CITY OF	9,900
	HENDRUM TOWN OF	27,300
	HOME LAKE TOWN OF	61,900
	LAKE IDA TOWN OF	18,000
	LEE TOWN OF	45,400
	MARY TOWN OF	9,200
	MCDONALDSVILLE TOWN OF	47,200
	ROCKWELL TOWN OF	6,400
	SHELLY CITY OF	44,400
	SHELLY TOWN OF	42,100
	SUNDAL TOWN OF	45,000
	TWIN VALLEY CITY OF	38,800
	WAUKON TOWN OF	9,500
	WILD RICE TOWN OF	50,900
NORMAN TOTAL		1,082,900
OLMSTED		
	BYRON CITY OF	44,150
	CASCADE TOWN OF	191,150
	CHATFIELD CITY OF	152,600
	DOVER CITY OF	79,900
	DOVER TOWN OF	138,900
	ELMIRA TOWN OF	162,900
	EYOTA CITY OF	91,800
	EYOTA TOWN OF	316,200
	FARMINGTON TOWN OF	40,700
	HAVERHILL TOWN OF	209,400
	HIGH FOREST TOWN OF	358,850
	KALMAR TOWN OF	358,200
	MARION TOWN OF	474,740
	NEW HAVEN TOWN OF	434,700
	ORION TOWN OF	248,150
	ORONOCO CITY OF	153,000
	ORONOCO TOWN OF	198,200
	PLEASANT GROVE TOWN OF	320,200

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	QUINCY TOWN OF	147,900
	ROCHESTER CITY OF	2,451,750
	ROCHESTER TOWN OF	114,250
	ROCK DELL TOWN OF	244,900
	SALEM TOWN OF	230,800
	STEWARTVILLE CITY OF	508,400
	VIOLA TOWN OF	142,450
OLMSTED TOTAL		7,814,190
OTTER TAIL	AASTAD TOWN OF	192,900
	AMOR TOWN OF	156,700
	AURDAL TOWN OF	181,100
	BATTLE LAKE CITY OF	432,600
	BLOWERS TOWN OF	102,400
	BLUFFTON CITY OF	89,300
	BLUFFTON TOWN OF	87,400
	BUSE TOWN OF	194,400
	BUTLER TOWN OF	39,200
	CANDOR TOWN OF	132,100
	CARLISLE TOWN OF	46,200
	CLITHERALL CITY OF	63,100
	CLITHERALL TOWN OF	96,500
	COMPTON TOWN OF	313,000
	CORLISS TOWN OF	154,500
	DALTON CITY OF	157,400
	DANE PRAIRIE TOWN OF	427,600
	DEAD LAKE TOWN OF	107,000
	DEER CREEK CITY OF	117,300
	DEER CREEK TOWN OF	161,500
	DENT CITY OF	26,400
	DORA TOWN OF	166,000
	DUNN TOWN OF	81,100
	EAGLE LAKE TOWN OF	103,400
	EASTERN TOWN OF	105,900
	EDNA TOWN OF	111,500
	EFFINGTON TOWN OF	103,300
	ELIZABETH CITY OF	60,500
	ELIZABETH TOWN OF	179,600
	ELMO TOWN OF	185,400
	ERHARD CITY OF	86,900
	ERHARDS GROVE TOWN OF	185,400
	EVERTS TOWN OF	39,100
	FERGUS FALLS CITY OF	2,178,200
	FERGUS FALLS TOWN OF	249,500
	FOLDEN TOWN OF	37,000
	FRIBERG TOWN OF	251,600
	GIRARD TOWN OF	167,700
	GORMAN TOWN OF	200,900
	HENNING CITY OF	328,400
	HENNING TOWN OF	221,200
	HOBART TOWN OF	198,900
	HOMESTEAD TOWN OF	234,100
	INMAN TOWN OF	129,700
	LEAF LAKE TOWN OF	169,200
	LEAF MOUNTAIN TOWN OF	55,700

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	LIDA TOWN OF	198,600
	MAINE TOWN OF	117,200
	MAPLEWOOD TOWN OF	96,500
	NEW YORK MILLS CITY OF	245,500
	NEWTON TOWN OF	195,600
	NIDAROS TOWN OF	246,100
	NORWEGIAN GROVE TOWN OF	224,700
	OAK VALLEY TOWN OF	152,600
	ORWELL TOWN OF	166,200
	OSCAR TOWN OF	178,600
	OTTERTAIL CITY OF	132,200
	OTTERTAIL TOWN OF	45,500
	OTTO TOWN OF	134,100
	PADDOCK TOWN OF	60,800
	PARKERS PRAIRIE CITY OF	523,300
	PARKERS PRAIRIE TOWN OF	298,700
	PELICAN RAPIDS CITY OF	256,600
	PELICAN TOWN OF	232,000
	PERHAM CITY OF	454,700
	PERHAM TOWN OF	194,500
	PINE LAKE TOWN OF	60,700
	RICHVILLE CITY OF	6,200
	ROTHSAY CITY OF	4,500
	RUSH LAKE TOWN OF	44,400
	SCAMBLER TOWN OF	153,700
	ST OLAF TOWN OF	308,600
	STAR LAKE TOWN OF	135,200
	SVERDRUP TOWN OF	333,100
	TORDENSKJOLD TOWN OF	70,600
	TRONDHJEM TOWN OF	66,600
	TUMULI TOWN OF	141,100
	UNDERWOOD CITY OF	241,600
	URBANK CITY OF	25,400
	VERGAS CITY OF	275,600
	VINING CITY OF	81,600
	WESTERN TOWN OF	47,000
	WOODSIDE TOWN OF	123,900
OTTER TAIL TOTAL		15,382,600
PENNINGTON	BLACK RIVER TOWN OF	43,500
	BRAY TOWN OF	12,900
	CLOVER LEAF TOWN OF	52,000
	DEER PARK TOWN OF	32,800
	GOODRIDGE CITY OF	8,100
	GOODRIDGE TOWN OF	18,100
	HICKORY TOWN OF	3,200
	HIGHLANDING TOWN OF	119,900
	KRATKA TOWN OF	61,700
	MAYFIELD TOWN OF	34,700
	NORDEN TOWN OF	51,600
	NORTH TOWN OF	176,000
	NUMEDAL TOWN OF	15,200
	REINER TOWN OF	78,700
	RIVER FALLS TOWN OF	57,000
	ROCKSBURY TOWN OF	173,400

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	SANDERS TOWN OF	63,900
	SILVERTON TOWN OF	72,600
	SMILEY TOWN OF	147,600
	ST HILAIRE CITY OF	112,700
	STAR TOWN OF	95,300
	THIEF RIVER FALLS CITY OF	1,753,200
	WYANDOTTE TOWN OF	13,000
PENNINGTON TOTAL		3,197,100
PINE	ARLONE TOWN OF	22,900
	ASKOV CITY OF	99,000
	BIRCH CREEK TOWN OF	84,100
	BREMEN TOWN OF	16,900
	BRUNO CITY OF	74,100
	BRUNO TOWN OF	20,400
	CHENGWATANA TOWN OF	118,800
	CLOVER TOWN OF	21,400
	DANFORTH TOWN OF	57,700
	DELL GROVE TOWN OF	159,200
	DENHAM CITY OF	2,400
	FINLAYSON CITY OF	65,100
	FINLAYSON TOWN OF	37,800
	HINCKLEY CITY OF	160,200
	HINCKLEY TOWN OF	65,200
	KERRICK CITY OF	31,100
	KERRICK TOWN OF	26,900
	KETTLE RIVER TOWN OF	62,000
	MISSION CREEK TOWN OF	23,000
	MUNCH TOWN OF	20,000
	NORMAN TOWN OF	10,200
	PARTRIDGE TOWN OF	183,100
	PINE CITY CITY OF	448,500
	PINE CITY TOWN OF	152,700
	PINE LAKE TOWN OF	92,100
	POKEGAMA TOWN OF	214,400
	ROCK CREEK CITY OF	168,500
	ROYALTON TOWN OF	81,400
	SANDSTONE CITY OF	138,000
	SANDSTONE TOWN OF	77,500
	STURGEON LAKE TOWN OF	36,500
	WILLOW RIVER CITY OF	45,600
	WILMA TOWN OF	2,400
	WINDEMERE TOWN OF	50,900
PINE TOTAL		2,870,000
PIPESTONE	AETNA TOWN OF	119,500
	ALTONA TOWN OF	56,200
	BURKE TOWN OF	99,200
	EDEN TOWN OF	88,400
	EDGERTON CITY OF	574,500
	ELMER TOWN OF	96,500
	FOUNTAIN PRAIRIE TOWN OF	61,400
	GRANGE TOWN OF	84,700
	GRAY TOWN OF	159,400
	HATFIELD CITY OF	4,200

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	HOLLAND CITY OF	97,000
	IHLEN CITY OF	61,700
	JASPER CITY OF	131,300
	OSBORNE TOWN OF	67,300
	PIPESTONE CITY OF	1,103,000
	ROCK TOWN OF	108,800
	RUTHTON CITY OF	184,900
	SWEET TOWN OF	174,300
	TROSKY CITY OF	111,300
	TROY TOWN OF	290,700
	WOODSTOCK CITY OF	38,300
PIPESTONE TOTAL		3,712,600
POLK	BELTRAMI CITY OF	22,700
	BRANDSVOLD TOWN OF	161,000
	BYGLAND TOWN OF	39,300
	CHESTER TOWN OF	34,100
	CLIMAX CITY OF	26,800
	COLUMBIA TOWN OF	128,300
	CROOKSTON CITY OF	1,202,400
	CROOKSTON TOWN OF	93,900
	EAST GRAND FORKS CITY OF	332,500
	ERSKINE CITY OF	163,200
	ESTHER TOWN OF	10,600
	FERTILE CITY OF	260,000
	FISHER CITY OF	143,500
	FISHER TOWN OF	35,900
	FOSSTON CITY OF	248,900
	GARDEN TOWN OF	80,500
	GARFIELD TOWN OF	142,700
	GENTILLY TOWN OF	175,900
	GODFREY TOWN OF	55,400
	GRAND FORKS TOWN OF	72,700
	GROVE PARK-TILDEN TOWN OF	65,000
	GULLY TOWN OF	24,300
	HAMMOND TOWN OF	6,400
	HUBBARD TOWN OF	10,600
	KERTSONVILLE TOWN OF	48,300
	KING TOWN OF	180,200
	KNUTE TOWN OF	130,000
	LENGBY CITY OF	7,800
	LESSOR TOWN OF	14,900
	LIBERTY TOWN OF	72,400
	LOWELL TOWN OF	3,900
	MCINTOSH CITY OF	221,800
	MENTOR CITY OF	13,000
	NESBIT TOWN OF	13,700
	NIELSVILLE CITY OF	9,600
	NORTHLAND TOWN OF	43,100
	ONSTAD TOWN OF	36,800
	QUEEN TOWN OF	58,400
	ROOME TOWN OF	16,000
	ROSEBUD TOWN OF	82,800
	SCANDIA TOWN OF	54,800
	SULLIVAN TOWN OF	20,000

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	WINGER CITY OF	49,400
	WOODSIDE TOWN OF	49,800
POLK TOTAL		4,663,300
POPE	BANGOR TOWN OF	23,600
	BARSNESS TOWN OF	96,900
	BEN WADE TOWN OF	173,800
	BLUE MOUNDS TOWN OF	249,000
	CHIPPEWA FALLS TOWN OF	83,500
	CYRUS CITY OF	45,300
	FARWELL CITY OF	38,500
	GILCHRIST TOWN OF	186,200
	GLENWOOD CITY OF	823,200
	GLENWOOD TOWN OF	202,800
	GROVE LAKE TOWN OF	131,000
	HOFF TOWN OF	23,100
	LAKE JOHANNA TOWN OF	102,800
	LANGHEI TOWN OF	141,800
	LEVEN TOWN OF	86,500
	LONG BEACH CITY OF	138,900
	LOWRY CITY OF	88,900
	MINNEWASKA TOWN OF	171,200
	NEW PRAIRIE TOWN OF	84,900
	NORA TOWN OF	134,200
	RENO TOWN OF	112,100
	ROLLING FORKS TOWN OF	79,400
	SEDAN CITY OF	8,500
	STARBUCK CITY OF	509,600
	VILLARD CITY OF	147,000
	WALDEN TOWN OF	96,100
	WESTPORT CITY OF	35,600
	WESTPORT TOWN OF	176,300
	WHITE BEAR LAKE TOWN OF	364,400
POPE TOTAL		4,555,100
RAMSEY	ARDEN HILLS CITY OF	451,200
	FALCON HEIGHTS CITY OF	560,500
	GEM LAKE CITY OF	82,200
	LAUDERDALE CITY OF	204,100
	LITTLE CANADA CITY OF	287,200
	MAPLEWOOD CITY OF	1,337,100
	MOUNDS VIEW CITY OF	791,500
	NEW BRIGHTON CITY OF	538,700
	NORTH OAKS CITY OF	37,400
	NORTH ST PAUL CITY OF	1,058,700
	ROSEVILLE CITY OF	2,879,900
	SHOREVIEW CITY OF	1,252,600
	SPRING LAKE PARK CITY OF	12,500
	ST ANTHONY CITY OF	14,800
	ST PAUL CITY OF	46,277,600
	VADNAIS HEIGHTS CITY OF	179,600
	WHITE BEAR LK CITY OF	2,404,900
	WHITE BEAR TOWN OF	1,358,200
RAMSEY TOTAL		59,728,700

COUNTY	CITY OR TOWN	EXCLUDED VALUE
RED LAKE	BROOKS CITY OF	41,500
	GERVAIS TOWN OF	20,000
	OKLEE CITY OF	53,500
	PLUMMER CITY OF	8,600
	RED LAKE FALLS CITY OF	61,000
	RIVER TOWN OF	5,000
	TERREBONNE TOWN OF	17,500
RED LAKE TOTAL		207,100
REDWOOD	BELVIEW CITY OF	73,100
	BROOKVILLE TOWN OF	178,700
	CHARLESTOWN TOWN OF	95,900
	CLEMENTS CITY OF	70,200
	DELHI CITY OF	35,700
	DELHI TOWN OF	145,800
	GALES TOWN OF	99,000
	GRANITE ROCK TOWN OF	66,000
	JOHNSONVILLE TOWN OF	43,500
	KINTIRE TOWN OF	41,700
	LAMBERTON CITY OF	132,000
	LAMBERTON TOWN OF	21,300
	LUCAN CITY OF	42,500
	MILROY CITY OF	127,900
	MORGAN CITY OF	165,200
	MORGAN TOWN OF	113,800
	NEW AVON TOWN OF	91,800
	NORTH HERO TOWN OF	107,500
	PAXTON TOWN OF	253,700
	REDWOOD FALLS CITY OF	1,262,400
	REDWOOD FALLS TOWN OF	153,000
	REVERE CITY OF	6,800
	SANBORN CITY OF	170,500
	SEAFORTH CITY OF	19,200
	SHERIDAN TOWN OF	49,800
	SHERMAN TOWN OF	107,300
	SPRINGDALE TOWN OF	303,600
	SUNDOWN TOWN OF	106,000
	SWEDES FOREST TOWN OF	66,500
	THREE LAKES TOWN OF	14,200
	UNDERWOOD TOWN OF	104,700
	VAIL TOWN OF	53,300
	VESTA CITY OF	74,100
VESTA TOWN OF	101,100	
WABASSO CITY OF	125,100	
WALNUT GROVE CITY OF	268,000	
WANDA CITY OF	32,000	
WATERBURY TOWN OF	110,200	
WESTLINE TOWN OF	116,700	
WILLOW LAKE TOWN OF	124,400	
REDWOOD TOTAL		5,274,200
RENVILLE	BANDON TOWN OF	22,000
	BEAVER FALLS TOWN OF	180,400
	BIRCH COOLEY TOWN OF	23,300
	BIRD ISLAND CITY OF	524,300

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	BIRD ISLAND TOWN OF	312,800
	BOON LAKE TOWN OF	191,000
	BROOKFIELD TOWN OF	5,000
	BUFFALO LAKE CITY OF	257,000
	CAIRO TOWN OF	156,800
	CAMP TOWN OF	103,800
	CROOKS TOWN OF	172,500
	DANUBE CITY OF	300,700
	EMMET TOWN OF	34,600
	ERICSON TOWN OF	127,000
	FAIRFAX CITY OF	123,000
	FLORA TOWN OF	91,000
	FRANKLIN CITY OF	148,500
	HAWK CREEK TOWN OF	136,500
	HECTOR CITY OF	432,200
	HECTOR TOWN OF	56,200
	HENRYVILLE TOWN OF	187,400
	KINGMAN TOWN OF	213,500
	MARTINSBURG TOWN OF	164,200
	MELVILLE TOWN OF	20,700
	MORTON CITY OF	241,700
	NORFOLK TOWN OF	54,800
	OLIVIA CITY OF	1,151,700
	OSCEOLA TOWN OF	158,200
	PALMYRA TOWN OF	22,100
	PRESTON LAKE TOWN OF	84,600
	RENVILLE CITY OF	491,400
	SACRED HEART CITY OF	515,900
	SACRED HEART TOWN OF	114,200
	TROY TOWN OF	269,300
	WANG TOWN OF	92,000
	WELLINGTON TOWN OF	93,800
	WINFIELD TOWN OF	241,100
RENVILLE TOTAL		7,515,200
RICE	BRIDGEWATER TOWN OF	391,200
	CANNON CITY TOWN OF	497,700
	DENNISON CITY OF	4,900
	DUNDAS CITY OF	64,000
	ERIN TOWN OF	195,900
	FARIBAULT CITY OF	1,571,800
	FOREST TOWN OF	154,300
	LONSDALE CITY OF	160,400
	MORRISTOWN CITY OF	234,200
	MORRISTOWN TOWN OF	131,700
	NERSTRAND CITY OF	10,300
	NORTHFIELD CITY OF	2,040,000
	NORTHFIELD TOWN OF	242,700
	RICHLAND TOWN OF	180,400
	SHIELDSVILLE TOWN OF	46,700
	WALCOTT TOWN OF	200,700
	WARSAW TOWN OF	250,800
	WEBSTER TOWN OF	213,400
	WELLS TOWN OF	369,700
	WHEATLAND TOWN OF	136,900

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	WHEELING TOWN OF	209,000
RICE TOTAL		<u>7,306,700</u>
ROCK	BATTLE PLAIN TOWN OF	44,000
	BEAVER CREEK CITY OF	64,200
	BEAVER CREEK TOWN OF	98,400
	CLINTON TOWN OF	111,000
	DENVER TOWN OF	43,600
	HARDWICK CITY OF	54,700
	HILLS CITY OF	204,100
	JASPER CITY OF	13,400
	KANARANZI TOWN OF	112,100
	KENNETH CITY OF	8,900
	LUVERNE CITY OF	1,292,500
	LUVERNE TOWN OF	153,700
	MAGNOLIA CITY OF	51,900
	MAGNOLIA TOWN OF	150,400
	MARTIN TOWN OF	314,600
	MOUND TOWN OF	31,200
	ROSE DELL TOWN OF	40,000
	SPRINGWATER TOWN OF	81,900
	STEEN CITY OF	26,400
	VIENNA TOWN OF	123,400
ROCK TOTAL		<u>3,020,400</u>
ROSEAU	BADGER CITY OF	20,800
	BARNETT TOWN OF	4,300
	BARTO TOWN OF	30,400
	FALUN TOWN OF	18,600
	GREENBUSH CITY OF	44,800
	HEREIM TOWN OF	4,600
	JADIS TOWN OF	26,100
	LAKE TOWN OF	13,400
	LAONA TOWN OF	20,600
	MICKINOCK TOWN OF	24,800
	MORANVILLE TOWN OF	50,100
	ROSEAU CITY OF	89,400
	SPRUCE TOWN OF	9,000
	UNORG 161-37	9,600
	WARROAD CITY OF	151,800
ROSEAU TOTAL		<u>518,300</u>
SCOTT	BELLE PLAINE CITY OF	156,200
	BELLE PLAINE TOWN OF	123,000
	BLAKELEY TOWN OF	49,800
	CEDAR LAKE TOWN OF	134,100
	CREDIT RIVER TOWN OF	38,000
	HELENA TOWN OF	17,400
	JORDAN CITY OF	42,600
	LOUISVILLE TOWN OF	20,300
	NEW MARKET CITY OF	15,000
	NEW MARKET TOWN OF	60,800
	NEW PRAGUE CITY OF	69,300
	PRIOR LAKE CITY OF	161,600
	SAND CREEK TOWN OF	72,700

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	SHAKOPEE CITY OF	207,800
	SPRING LAKE TOWN OF	33,300
	ST LAWRENCE TOWN OF	9,000
SCOTT TOTAL		<u>1,210,900</u>
SHERBURNE	BALDWIN TOWN OF	19,800
	BECKER CITY OF	15,900
	BECKER TOWN OF	76,100
	BIG LAKE CITY OF	207,700
	BIG LAKE TOWN OF	156,900
	BLUE HILL TOWN OF	104,900
	CLEAR LAKE CITY OF	32,600
	CLEAR LAKE TOWN OF	61,400
	ELK RIVER CITY OF	231,700
	HAVEN TOWN OF	125,400
	LIVONIA TOWN OF	59,300
	ORROCK TOWN OF	50,000
	PALMER TOWN OF	145,000
	SANTIAGO TOWN OF	141,900
	ST CLOUD CITY OF	512,400
	ZIMMERMAN CITY OF	123,600
SHERBURNE TOTAL		<u>2,064,600</u>
SIBLEY	ALFSBORG TOWN OF	376,100
	ARLINGTON CITY OF	43,500
	ARLINGTON TOWN OF	341,400
	BISMARCK TOWN OF	213,400
	CORNISH TOWN OF	263,500
	DRYDEN TOWN OF	161,600
	FAXON TOWN OF	163,200
	GAYLORD CITY OF	843,300
	GIBBON CITY OF	281,900
	GRAFTON TOWN OF	129,900
	GREEN ISLE CITY OF	81,200
	GREEN ISLE TOWN OF	236,200
	HENDERSON CITY OF	323,400
	HENDERSON TOWN OF	175,000
	JESSENLAND TOWN OF	156,100
	KELSO TOWN OF	179,800
	MOLTKE TOWN OF	71,400
	NEW AUBURN CITY OF	76,700
	NEW AUBURN TOWN OF	100,700
	SEVERANCE TOWN OF	209,200
	SIBLEY TOWN OF	128,300
	TRANSIT TOWN OF	355,800
	WASHINGTON LAKE TOWN OF	339,700
	WINTHROP CITY OF	675,700
SIBLEY TOTAL		<u>5,927,000</u>
ST LOUIS	ALBORN TOWN OF	8,800
	ANGORA TOWN OF	2,700
	AULT TOWN OF	10,700
	AURORA CITY OF	159,000
	BABBITT CITY OF	226,200
	BALKAN TOWN OF	1,700

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	BEATTY TOWN OF	54,100
	BIWABIK CITY OF	108,100
	BIWABIK TOWN OF	20,200
	BREITUNG TOWN OF	21,900
	BREVATOR TOWN OF	112,200
	BROOKSTON CITY OF	26,600
	BUHL CITY OF	50,500
	CANOSIA TOWN OF	165,900
	CEDAR VALLEY TOWN OF	30,700
	CHERRY TOWN OF	15,400
	CHISHOLM CITY OF	193,000
	CLINTON TOWN OF	18,600
	COOK CITY OF	25,200
	COTTON TOWN OF	55,600
	DULUTH CITY OF	22,818,300
	DULUTH TOWN OF	306,600
	ELY CITY OF	1,162,000
	EMBARRASS TOWN OF	69,900
	EVELETH CITY OF	1,312,900
	FAIRBANKS TOWN OF	19,500
	FAYAL TOWN OF	162,000
	FINE LAKES TOWN OF	5,700
	FLOODWOOD CITY OF	17,600
	FREDENBERG TOWN OF	35,200
	FRENCH TOWN OF	20,600
	GILBERT CITY OF	559,800
	GNESEN TOWN OF	319,000
	GRAND LAKE TOWN OF	187,000
	GREENWOOD TOWN OF	60,700
	HALDEN TOWN OF	30,500
	HERMANTOWN CITY OF	978,000
	HIBBING CITY OF	1,585,400
	HOYT LAKES CITY OF	82,300
	INDUSTRIAL TOWN OF	2,200
	IRON JUNCTION CITY OF	4,000
	KABETOGAMA TOWN OF	14,600
	KELSEY TOWN OF	9,900
	LAKEWOOD TOWN OF	183,500
	LEIDING TOWN OF	43,100
	LEONIDAS CITY OF	4,100
	MCDAVITT TOWN OF	4,900
	MCKINLEY CITY OF	3,300
	MIDWAY TOWN OF	204,300
	MORCOM TOWN OF	8,700
	MORSE TOWN OF	47,600
	MT IRON CITY OF	150,900
	NEW INDEPENDENCE TOWN OF	33,500
	NORMANNA TOWN OF	100,200
	NORTH STAR TOWN OF	10,600
	ORR CITY OF	1,300
	OWENS TOWN OF	30,400
	PIKE TOWN OF	11,800
	PROCTOR CITY OF	446,200
	RICE LAKE TOWN OF	668,900
	SANDY TOWN OF	21,700

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	SOLWAY TOWN OF	132,300
	TOWER CITY OF	7,700
	UNORG 03-ISLD LAKE	10,000
	UNORG 05-CENT LAKES	70,900
	UNORG 06-BIWABIK	12,900
	UNORG 07-B&B ISLD	40,800
	UNORG 08-MT IRON	62,000
	UNORG 09-BALKAN	106,100
	UNORG 10-LAKE VERM	40,900
	UNORG 12-NW	17,700
	VERMILION LAKE TOWN OF	1,700
	VIRGINIA CITY OF	2,416,500
	WHITE TOWN OF	182,500
	WINTON CITY OF	16,400
ST LOUIS TOTAL		36,164,200
STEARNS	ALBANY CITY OF	364,800
	ALBANY TOWN OF	229,700
	AVON CITY OF	65,500
	AVON TOWN OF	40,400
	BELGRADE CITY OF	134,900
	BROCKWAY TOWN OF	29,200
	BROOTEN CITY OF	165,300
	COLD SPRING CITY OF	44,200
	COLLEGEVILLE TOWN OF	231,000
	CROW LAKE TOWN OF	47,900
	CROW RIVER TOWN OF	59,600
	EDEN LAKE TOWN OF	331,800
	EDEN VALLEY CITY OF	69,400
	ELROSA CITY OF	51,400
	FAIR HAVEN TOWN OF	223,500
	FARMING TOWN OF	206,500
	FREEPORT CITY OF	152,900
	GETTY TOWN OF	118,200
	GREENWALD CITY OF	68,700
	GROVE TOWN OF	44,200
	HOLDING TOWN OF	41,200
	HOLDINGFORD CITY OF	387,200
	KIMBALL CITY OF	150,200
	KRAIN TOWN OF	161,400
	LAKE GEORGE TOWN OF	25,400
	LAKE HENRY CITY OF	29,200
	LAKE HENRY TOWN OF	75,600
	LESAUK TOWN OF	126,100
	LUXEMBURG TOWN OF	141,300
	LYNDEN TOWN OF	43,200
	MAINE PRAIRIE TOWN OF	308,300
	MEIRE GROVE CITY OF	99,600
	MELROSE CITY OF	753,000
	MELROSE TOWN OF	102,400
	MILLWOOD TOWN OF	84,800
	MUNSON TOWN OF	501,700
	NEW MUNICH CITY OF	60,100
	NORTH FORK TOWN OF	28,100
	OAK TOWN OF	146,300

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	PAYNESVILLE CITY OF	279,000
	PAYNESVILLE TOWN OF	450,300
	PLEASANT LAKE CITY OF	56,100
	RAYMOND TOWN OF	41,400
	RICHMOND CITY OF	73,700
	ROCKVILLE CITY OF	125,300
	ROCKVILLE TOWN OF	205,100
	ROSCOE CITY OF	72,200
	SARTELL CITY OF	20,700
	SAUK CENTRE CITY OF	730,700
	SAUK CENTRE TOWN OF	173,800
	SPRING HILL CITY OF	15,700
	SPRING HILL TOWN OF	12,900
	ST ANTHONY CITY OF	10,300
	ST AUGUSTA CITY OF	140,500
	ST CLOUD CITY OF	3,036,600
	ST JOSEPH CITY OF	19,800
	ST JOSEPH TOWN OF	58,700
	ST MARTIN CITY OF	14,400
	ST MARTIN TOWN OF	17,200
	ST STEPHEN CITY OF	65,400
	ST WENDEL TOWN OF	54,200
	WAITE PARK CITY OF	177,500
	WAKEFIELD TOWN OF	423,700
	ZION TOWN OF	136,200
STEARNS TOTAL		12,355,600
STEELE	AURORA TOWN OF	113,500
	BERLIN TOWN OF	279,500
	BLOOMING PRAIRIE CITY OF	393,200
	BLOOMING PRAIRIE TOWN OF	301,700
	CLINTON FALLS TOWN OF	190,500
	DEERFIELD TOWN OF	194,100
	ELLENDALE CITY OF	192,900
	HAVANA TOWN OF	229,800
	LEMOND TOWN OF	255,200
	MEDFORD CITY OF	149,000
	MEDFORD TOWN OF	140,300
	MERIDEN TOWN OF	158,400
	MERTON TOWN OF	189,700
	OWATONNA CITY OF	2,124,000
	OWATONNA TOWN OF	129,500
	SOMERSET TOWN OF	421,800
	SUMMIT TOWN OF	257,500
STEELE TOTAL		5,720,600
STEVENS	BAKER TOWN OF	29,600
	CHOKIO CITY OF	48,300
	DARNEN TOWN OF	7,300
	DONNELLY CITY OF	133,500
	DONNELLY TOWN OF	15,800
	EVERGLADE TOWN OF	25,400
	FRAMNAS TOWN OF	2,900
	HANCOCK CITY OF	31,500
	HORTON TOWN OF	20,800

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	MOORE TOWN OF	25,600
	MORRIS CITY OF	488,300
	MORRIS TOWN OF	21,100
	PEPPER TOWN OF	48,100
	RENDSVILLE TOWN OF	11,200
	SCOTT TOWN OF	58,000
	SWAN LAKE TOWN OF	40,600
STEVENS TOTAL		1,008,000
SWIFT	APPLETON CITY OF	242,700
	APPLETON TOWN OF	29,500
	BENSON CITY OF	480,700
	BENSON TOWN OF	64,200
	CAMP LAKE TOWN OF	46,700
	CASHEL TOWN OF	23,400
	CLONTARF CITY OF	7,000
	CLONTARF TOWN OF	66,800
	DANVERS CITY OF	36,000
	DEGRAFF CITY OF	24,300
	EDISON TOWN OF	22,900
	FAIRFIELD TOWN OF	70,900
	HEGBERT TOWN OF	6,600
	HOLLOWAY CITY OF	11,900
	KERKHOVEN CITY OF	57,100
	KERKHOVEN TOWN OF	81,700
	KILDARE TOWN OF	30,500
	MOYER TOWN OF	5,600
	MURDOCK CITY OF	91,800
	PILLSBURY TOWN OF	45,000
	SHIBLE TOWN OF	21,100
	SIX MILE GROVE TOWN OF	10,300
	SWENODA TOWN OF	3,500
	TARA TOWN OF	12,000
	TORNING TOWN OF	22,700
	WEST BANK TOWN OF	60,700
SWIFT TOTAL		1,575,600
TODD	BARTLETT TOWN OF	104,800
	BERTHA CITY OF	59,900
	BERTHA TOWN OF	154,400
	BIRCHDALE TOWN OF	97,500
	BROWERVILLE CITY OF	223,100
	BRUCE TOWN OF	105,500
	BURLEENE TOWN OF	222,500
	BURNHAMVILLE TOWN OF	31,400
	BURTRUM CITY OF	11,800
	CLARISSA CITY OF	36,500
	EAGLE BEND CITY OF	113,600
	EAGLE VALLEY TOWN OF	74,500
	FAWN LAKE TOWN OF	30,300
	GERMANIA TOWN OF	62,300
	GORDON TOWN OF	83,400
	GREY EAGLE CITY OF	84,400
	GREY EAGLE TOWN OF	13,400
	HARTFORD TOWN OF	252,300

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	HEWITT CITY OF	90,600
	IONA TOWN OF	61,100
	KANDOTA TOWN OF	77,400
	LESLIE TOWN OF	11,200
	LITTLE ELK TOWN OF	3,500
	LITTLE SAUK TOWN OF	14,200
	LONG PRAIRIE CITY OF	313,500
	LONG PRAIRIE TOWN OF	96,800
	MORAN TOWN OF	63,000
	OSAKIS CITY OF	38,900
	REYNOLDS TOWN OF	76,500
	ROUND PRAIRIE TOWN OF	94,900
	STAPLES CITY OF	153,600
	STAPLES TOWN OF	34,400
	STOWE PRAIRIE TOWN OF	164,700
	TURTLE CREEK TOWN OF	19,200
	VILLARD TOWN OF	53,300
	WARD TOWN OF	250,300
	WEST UNION CITY OF	5,000
	WYKEHAM TOWN OF	88,900
TODD TOTAL		3,472,600
TRAVERSE	ARTHUR TOWN OF	74,500
	BROWNS VALLEY CITY OF	67,100
	CLIFTON TOWN OF	46,400
	DUMONT CITY OF	2,800
	FOLSOM TOWN OF	38,400
	LAKE VALLEY TOWN OF	11,700
	LEONARDSVILLE TOWN OF	55,900
	MONSON TOWN OF	103,900
	PARNELL TOWN OF	8,200
	REDPATH TOWN OF	11,600
	TARA TOWN OF	19,500
	TAYLOR TOWN OF	33,600
	TINTAH CITY OF	2,000
	WALLS TOWN OF	26,500
	WHEATON CITY OF	117,500
	WINDSOR TOWN OF	2,400
TRAVERSE TOTAL		622,000
WABASHA	CHESTER TOWN OF	26,900
	ELGIN CITY OF	106,000
	ELGIN TOWN OF	22,900
	GILLFORD TOWN OF	31,800
	GREENFIELD TOWN OF	46,800
	HIGHLAND TOWN OF	39,000
	HYDE PARK TOWN OF	48,500
	KELLOGG CITY OF	95,500
	LAKE CITY CITY OF	402,100
	MAZEPPA CITY OF	89,300
	MAZEPPA TOWN OF	73,800
	MILLVILLE CITY OF	28,600
	MINNEISKA CITY OF	4,100
	PLAINVIEW CITY OF	431,100
	PLAINVIEW TOWN OF	115,300

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	WABASHA CITY OF	283,400
	WATOPA TOWN OF	61,000
	ZUMBRO TOWN OF	44,600
WABASHA TOTAL		1,950,700
WADENA	ALDRICH CITY OF	11,600
	ALDRICH TOWN OF	30,400
	BLUEBERRY TOWN OF	223,900
	BULLARD TOWN OF	2,600
	HUNTERSVILLE TOWN OF	4,400
	LEAF RIVER TOWN OF	47,400
	MEADOW TOWN OF	14,600
	MENAHGA CITY OF	363,700
	NORTH GERMANY TOWN OF	43,100
	ORTON TOWN OF	38,400
	RED EYE TOWN OF	70,300
	ROCKWOOD TOWN OF	21,600
	SEBEKA CITY OF	26,200
	THOMASTOWN TOWN OF	15,000
	VERNDALE CITY OF	38,800
	WADENA CITY OF	174,200
	WADENA TOWN OF	153,500
	WING RIVER TOWN OF	97,800
WADENA TOTAL		1,377,500
WASECA	ALTON TOWN OF	668,900
	BLOOMING GROVE TOWN OF	513,200
	BYRON TOWN OF	272,700
	FREEDOM TOWN OF	423,500
	IOSCO TOWN OF	424,800
	JANESVILLE CITY OF	1,164,800
	JANESVILLE TOWN OF	442,300
	NEW RICHLAND CITY OF	662,900
	NEW RICHLAND TOWN OF	610,300
	OTISCO TOWN OF	530,800
	ST MARY TOWN OF	508,600
	VIVIAN TOWN OF	234,700
	WALDORF CITY OF	200,700
	WASECA CITY OF	2,353,900
	WILTON TOWN OF	306,300
	WOODVILLE TOWN OF	590,500
WASECA TOTAL		9,908,900
WASHINGTON	AFTON CITY OF	802,400
	BAYPORT CITY OF	336,200
	BAYTOWN TOWN OF	254,200
	BIRCHWOOD CITY OF	166,600
	COTTAGE GROVE CITY OF	253,400
	DELLWOOD CITY OF	80,400
	DENMARK TOWN OF	65,800
	FOREST LAKE CITY OF	397,300
	GRANT CITY OF	34,200
	GREY CLOUD ISLAND TOWN OF	61,300
	HUGO CITY OF	150,000
	LAKE ELMO CITY OF	221,900

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	LAKE ST CROIX BEACH CITY	88,600
	LAKELAND CITY OF	84,800
	LAKELAND SHORE CITY OF	800
	MAHTOMEDI CITY OF	545,200
	MARINE-ON-STCROIX CITY OF	126,400
	MAY TOWN OF	150,600
	NEW SCANDIA TOWN OF	534,400
	NEWPORT CITY OF	152,900
	OAK PARK HEIGHTS CITY OF	124,800
	OAKDALE CITY OF	328,900
	PINE SPRINGS CITY OF	90,900
	ST MARYS POINT CITY OF	101,400
	ST PAUL PARK CITY OF	148,700
	STILLWATER CITY OF	5,364,700
	STILLWATER TOWN OF	164,400
	WEST LAKELAND TOWN OF	100,100
	WILLERNIE CITY OF	208,900
	WOODBURY CITY OF	216,100
WASHINGTON TOTAL		11,356,300
WATONWAN	ADRIAN TOWN OF	31,200
	ANTRIM TOWN OF	39,700
	BUTTERFIELD CITY OF	126,200
	BUTTERFIELD TOWN OF	95,700
	DARFUR CITY OF	20,900
	FIELDON TOWN OF	100,300
	LASALLE CITY OF	10,000
	LEWISVILLE CITY OF	107,000
	LONG LAKE TOWN OF	89,900
	MADELIA CITY OF	482,900
	MADELIA TOWN OF	184,000
	NELSON TOWN OF	157,900
	ODIN CITY OF	40,000
	ODIN TOWN OF	54,700
	ORMSBY CITY OF	21,100
	RIVERDALE TOWN OF	111,000
	ROSENDALE TOWN OF	135,700
	SOUTH BRANCH TOWN OF	68,300
	ST JAMES CITY OF	565,000
	ST JAMES TOWN OF	207,200
WATONWAN TOTAL		2,648,700
WILKIN	AKRON TOWN OF	58,300
	ANDREA TOWN OF	50,000
	BRECKENRIDGE CITY OF	519,200
	BRECKENRIDGE TOWN OF	25,000
	CAMPBELL CITY OF	7,600
	CHAMPION TOWN OF	52,200
	DORAN CITY OF	7,300
	FOXHOME CITY OF	47,700
	FOXHOME TOWN OF	36,200
	MEADOWS TOWN OF	7,600
	NILSEN TOWN OF	2,000
	NORDICK TOWN OF	25,000
	PRAIRIE VIEW TOWN OF	20,200

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	ROBERTS TOWN OF	76,300
	ROTHSAY CITY OF	125,200
	WOLVERTON CITY OF	16,800
	WOLVERTON TOWN OF	85,800
WILKIN TOTAL		1,162,400
WINONA	ALTURA CITY OF	89,300
	DAKOTA CITY OF	124,200
	DRESBACH TOWN OF	122,400
	ELBA CITY OF	88,700
	ELBA TOWN OF	74,500
	FREMONT TOWN OF	34,500
	GOODVIEW CITY OF	223,400
	HART TOWN OF	64,700
	HILLSDALE TOWN OF	99,400
	HOMER TOWN OF	142,800
	LEWISTON CITY OF	331,400
	MINN CITY CITY OF	131,600
	MINNEISKA CITY OF	10,000
	MT VERNON TOWN OF	133,600
	NEW HARTFORD TOWN OF	271,000
	NORTON TOWN OF	222,700
	PLEASANT HILL TOWN OF	161,900
	RICHMOND TOWN OF	20,000
	ROLLINGSTONE CITY OF	262,200
	ROLLINGSTONE TOWN OF	233,600
	SARATOGA TOWN OF	279,500
	ST CHARLES CITY OF	412,200
	ST CHARLES TOWN OF	138,300
	STOCKTON CITY OF	62,200
	UTICA CITY OF	80,400
	UTICA TOWN OF	58,900
	WARREN TOWN OF	125,700
	WHITEWATER TOWN OF	129,200
	WILSON TOWN OF	173,000
	WINONA CITY OF	4,676,500
	WISCOY TOWN OF	53,900
WINONA TOTAL		9,031,700
WRIGHT	ALBERTVILLE CITY OF	38,200
	ALBION TOWN OF	305,400
	ANNANDALE CITY OF	356,300
	BUFFALO CITY OF	479,700
	BUFFALO TOWN OF	184,400
	CHATHAM TOWN OF	99,400
	CLEARWATER CITY OF	211,400
	CLEARWATER TOWN OF	261,700
	COKATO CITY OF	564,700
	COKATO TOWN OF	399,200
	CORINNA TOWN OF	480,100
	DELANO CITY OF	487,600
	FRANKLIN TOWN OF	655,700
	FRENCH LAKE TOWN OF	227,900
	HANOVER CITY OF	18,100
	HOWARD LAKE CITY OF	245,800

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	MAPLE LAKE CITY OF	246,700
	MAPLE LAKE TOWN OF	290,300
	MARYSVILLE TOWN OF	177,100
	MIDDLEVILLE TOWN OF	189,800
	MONTICELLO CITY OF	273,600
	MONTICELLO TOWN OF	82,700
	MONTROSE CITY OF	88,100
	OTSEGO CITY OF	174,600
	ROCKFORD CITY OF	1,500
	ROCKFORD TOWN OF	87,500
	SILVER CREEK TOWN OF	344,900
	SOUTH HAVEN CITY OF	24,300
	SOUTHSIDE TOWN OF	181,300
	ST MICHAEL CITY OF	262,200
	STOCKHOLM TOWN OF	152,300
	VICTOR TOWN OF	71,300
	WAVERLY CITY OF	224,100
	WOODLAND TOWN OF	291,700
WRIGHT TOTAL		8,179,600
YELLOW MEDICINE	BURTON TOWN OF	31,300
	CANBY CITY OF	459,800
	CLARKFIELD CITY OF	155,800
	ECHO CITY OF	85,100
	ECHO TOWN OF	99,300
	FLORIDA TOWN OF	63,600
	FORTIER TOWN OF	5,600
	FRIENDSHIP TOWN OF	70,300
	GRANITE FALLS CITY OF	617,100
	HAMMER TOWN OF	37,200
	HANLEY FALLS CITY OF	122,700
	HAZEL RUN CITY OF	13,800
	HAZEL RUN TOWN OF	81,200
	LISBON TOWN	81,100
	MINN FALLS TOWN OF	175,600
	NORMAN TOWN OF	98,000
	NORMANIA TOWN OF	93,800
	OMRO TOWN OF	100,000
	OSHKOSH TOWN OF	192,700
	PORTER CITY OF	108,300
	POSEN TOWN OF	83,300
	SANDNES TOWN OF	62,800
	SIOUX AGENCY TOWN OF	68,500
	ST LEO CITY OF	42,500
	STONY RUN TOWN OF	181,200
	SWEDE PRAIRIE TOWN OF	40,500
	TYRO TOWN OF	170,800
	WERGELAND TOWN OF	21,000
	WOOD LAKE CITY OF	133,000
	WOOD LAKE TOWN OF	123,700
YELLOW MEDICINE TOTAL		3,619,600
GRAND TOTAL		597,253,762