

THIS OLD HOUSE

Assessment Year 2004

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

MINNESOTA • REVENUE

March 1, 2005

To the Members of the Legislature of the State of Minnesota:

I am pleased to transmit to you the “This Old House” report for assessment year 2004 undertaken by the Department of Revenue in response to Laws of Minnesota for 1993, Chapter 375, Article 5, Section 42 regarding the improvements exclusions under Minnesota Statutes, Section 273.11, Subdivision 16.

The report shows the total market value excluded from taxation under the “This Old House” program for each city and town, and provides some summary tables and graphs that examine the characteristics of This Old House participants. These illustrations summarize the estimated market values, improvement market values, and excluded market values of participants statewide and by county. Detail data is available upon request. There are 56,940 properties participating in the program with a total excluded value of \$667,023,295.

Sincerely,

Dan Salomone
Commissioner

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 enacted 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. This program expired for new qualifiers as of January 2, 2003, but remains for existing participants through the term of their exclusion. Beginning with assessment year 2004, excluded value has begun returning to the tax rolls as the ten year exclusion for the first year’s participants has expired. As a result, this report shows the first decline in This Old House utilization.

Which properties were eligible?

Prior to expiring for new qualifiers, a property was eligible for this program if the following criteria were met:

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

Under the program, homes between 45 and 70 years old were 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 were 70 years or older were eligible to exclude 100 percent of their qualifying improvements, up to a maximum exemption of \$50,000.

These eligibility requirements 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 qualified. The construction of a new garage (up to 600 square feet) also qualified if no garage originally existed. Improvements to the land, such as landscaping, a driveway, an underground sprinkler system, a sewer system, or a

swimming pool did not qualify for exemption. The exemption may apply to multiple improvements to the house and/or garage.

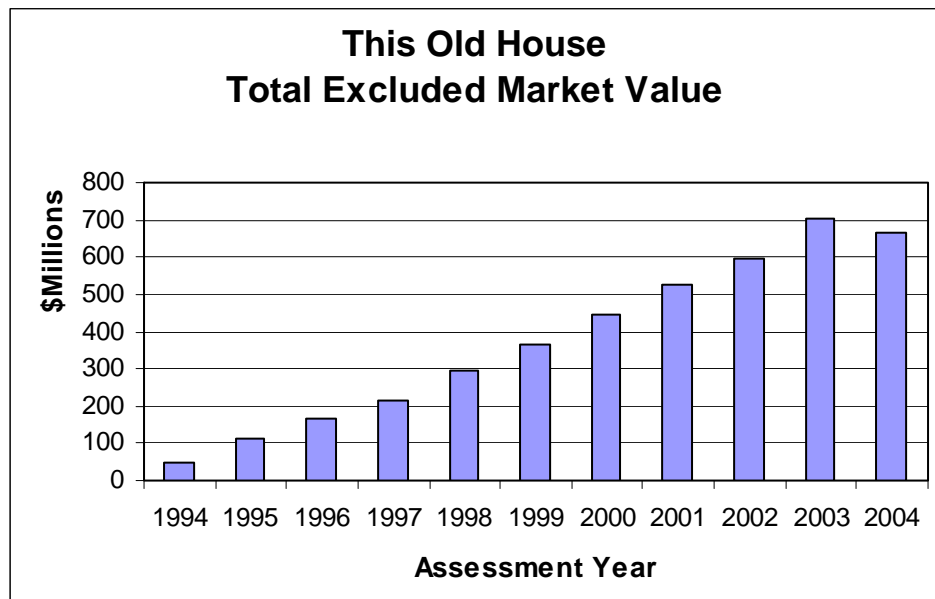
The value of improvements is determined by the assessor and relates to the additional market value added to the property, not the actual cost of the improvements. The value of qualifying improvements will be excluded from property tax for up to a maximum of 10 years. After this time, the value of improvements 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 2004, 86 counties reported \$667,023,295 in excluded market value spread among 56,940 properties. This compares to 2003 where the same counties reported \$700,824,325 of excluded market value spread among 59,289 properties. Lake of the Woods County did not report any This Old House properties in either year.

Figure 1.

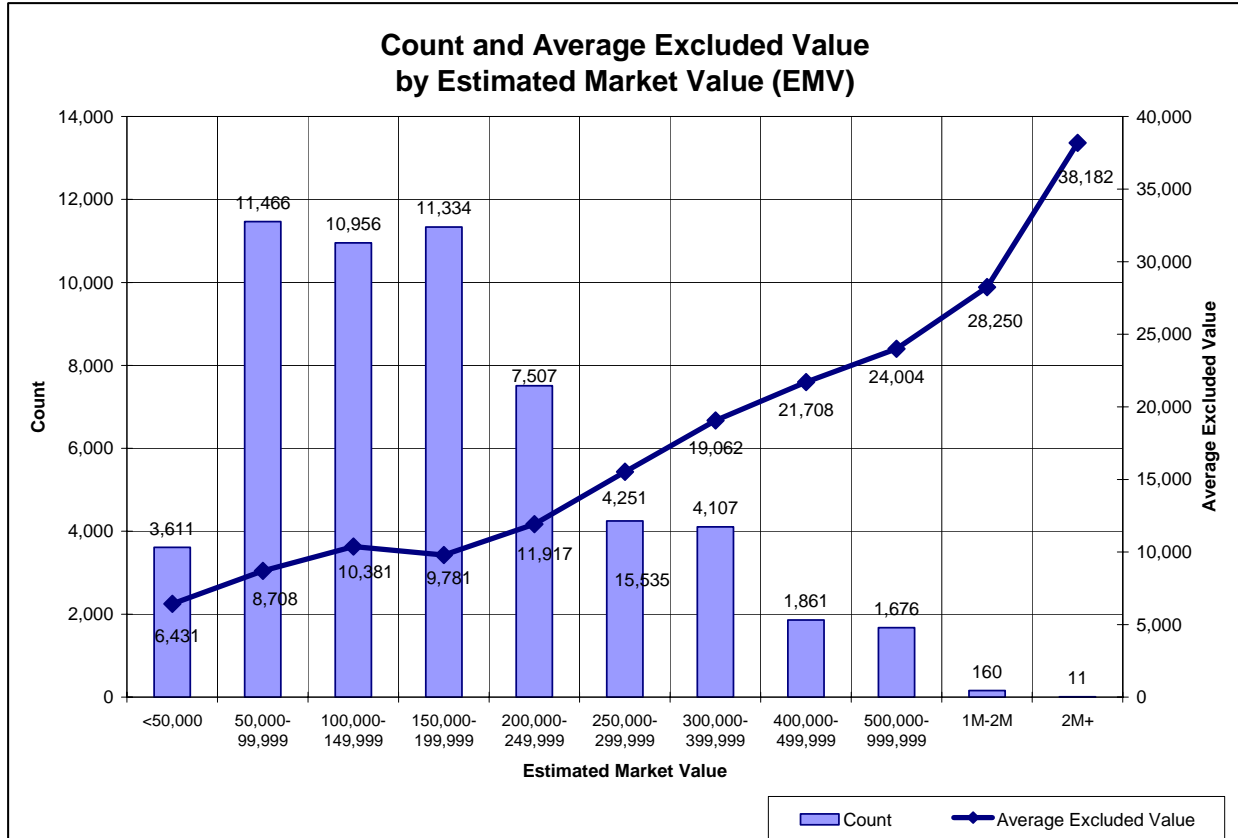


As Figure 1 shows, the reported excluded market value had grown steadily each year from \$49,073,380 in 1994, the first year these values were reported, to \$700,824,325 in 2003. The somewhat larger increase for 2003 might reflect a rush to qualify prior to the program's expiration. In 2004, as properties are beginning to drop off of the program, the value decreases to \$667,023,295.

This report provides some brief examination of the market value excluded from taxation under the "This Old House" program by county, estimated market value, improvement value, and

amount of excluded value. Forty seven counties did not report any property ages this year so ages are not included in this year’s report. This report also details the total market value excluded from taxation for each city and town.

Figure 2.

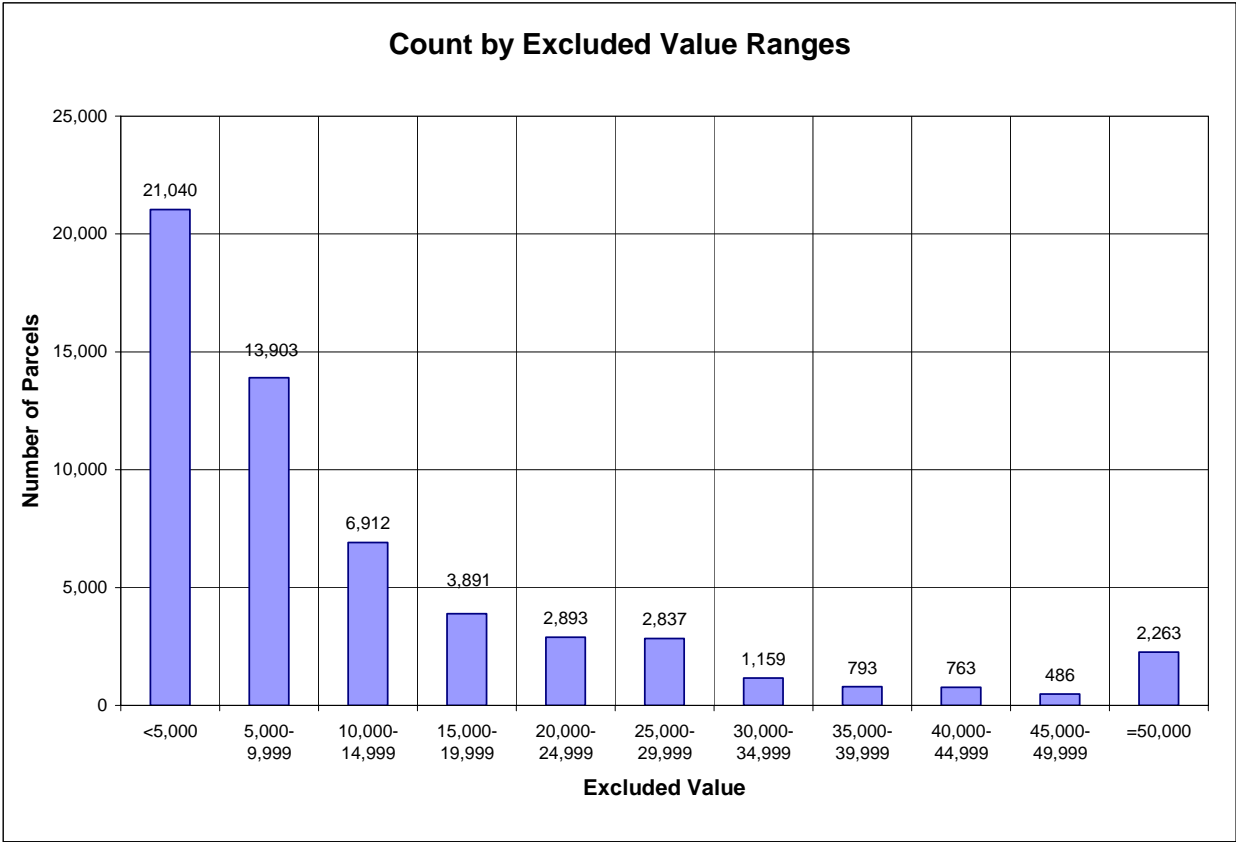


Observations:

- 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 a 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 66% 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 other participants. Moreover, owners of increasingly valuable homes may be able to afford increasingly valuable improvements.

- In 2003, 62% were under \$200,000, while only 48% are under \$200,000 in 2004. This may suggest that many of those that dropped out of the program were lower valued homes, which makes sense because of earlier restrictions on EMV prior to 1999. However, because the phase out is over two or five years, many of those that dropped out may have resulted from discontinued qualification due to selling the property.

Figure 3.



Observations:

- This chart breaks excluded market values into eleven ranges of \$5,000 increments and shows the parcel count for each range. There are 56,940 parcels in this program.
- 34,943 parcels (61% 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, 2,263 parcels (4% of the total) have the maximum exemption of \$50,000 for homes 70 years old or older.
- 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 were eligible to have one-half the market value of qualifying improvements excluded from the market value while homes that were 70 years or older were 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

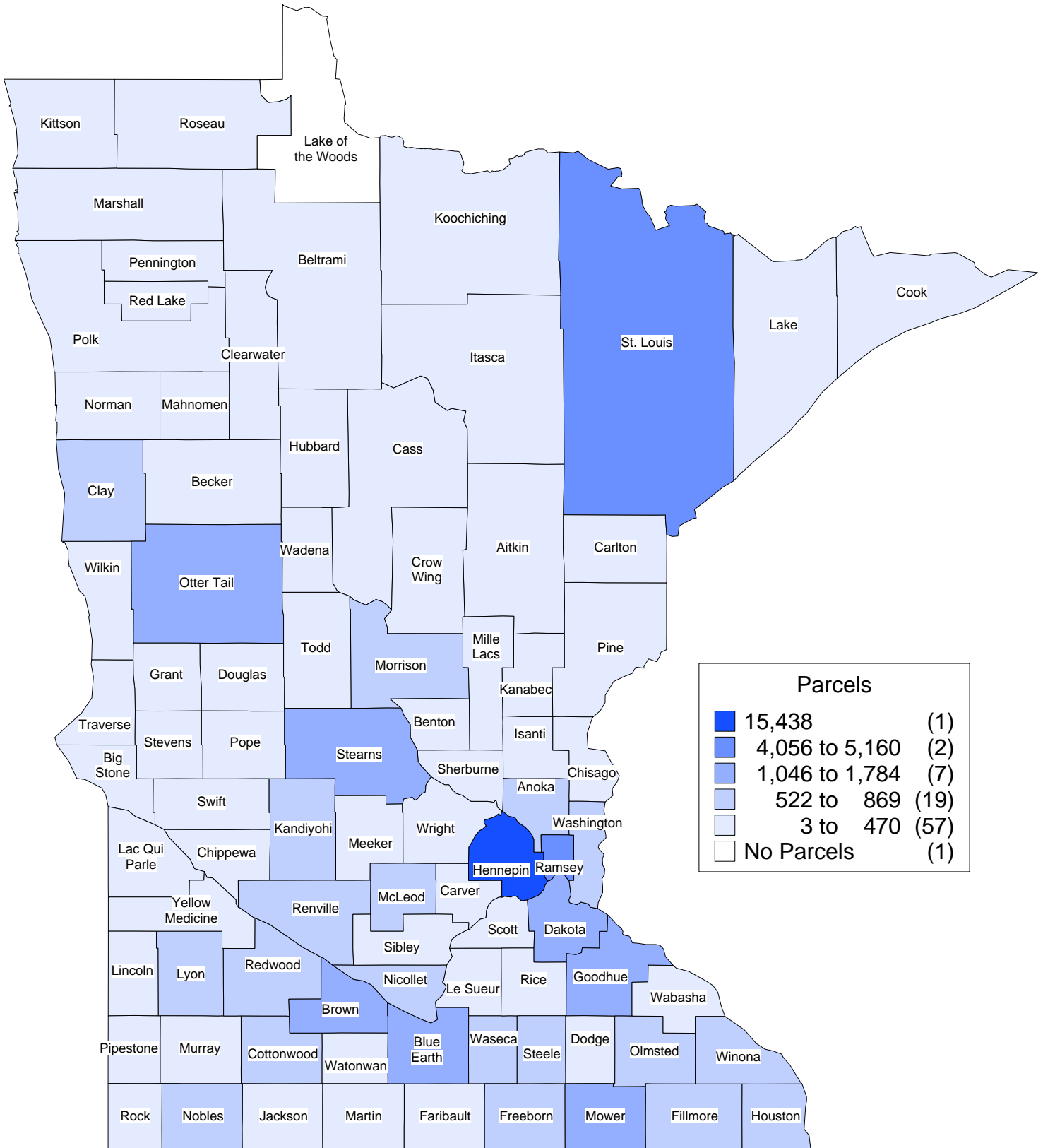
The following maps and table on pages 9-10 summarize This Old House participation by county. Hennepin County has by far the largest participation with 15,438 parcels, or 27% of all participants. Ramsey and St. Louis counties are next with 5,160 and 4,056 parcels, respectively. These counties contain 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, Otter Tail, Stearns, Mower, and Blue Earth.

City, Town, and Detail Data

Following the maps and county 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 Jonetta Williams at 651-556-6097 to request this data.

This Old House Parcels 2004

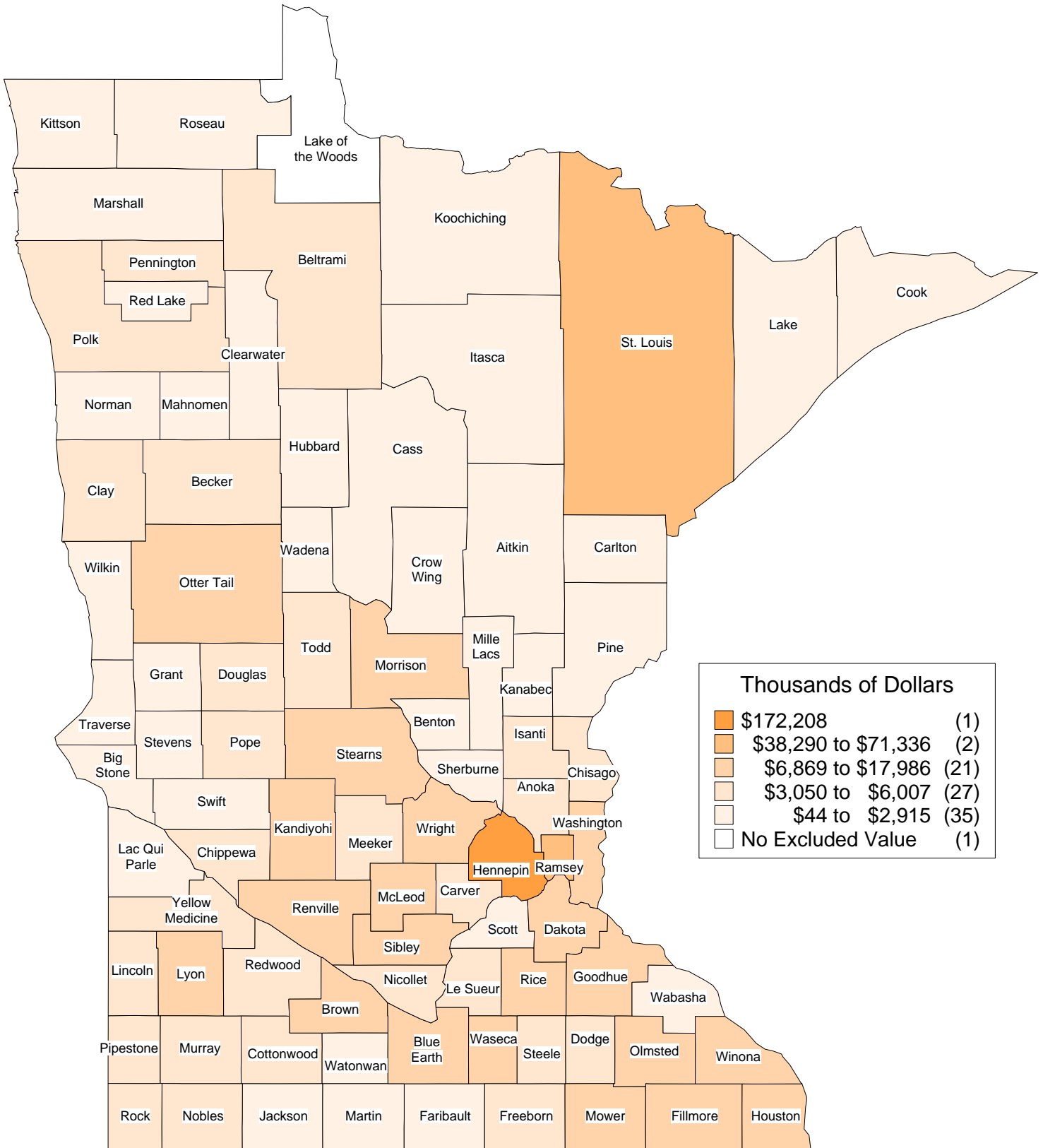
By County



Source: Minnesota Revenue
Date Prepared: February 16, 2005

This Old House Total Excluded Value 2004

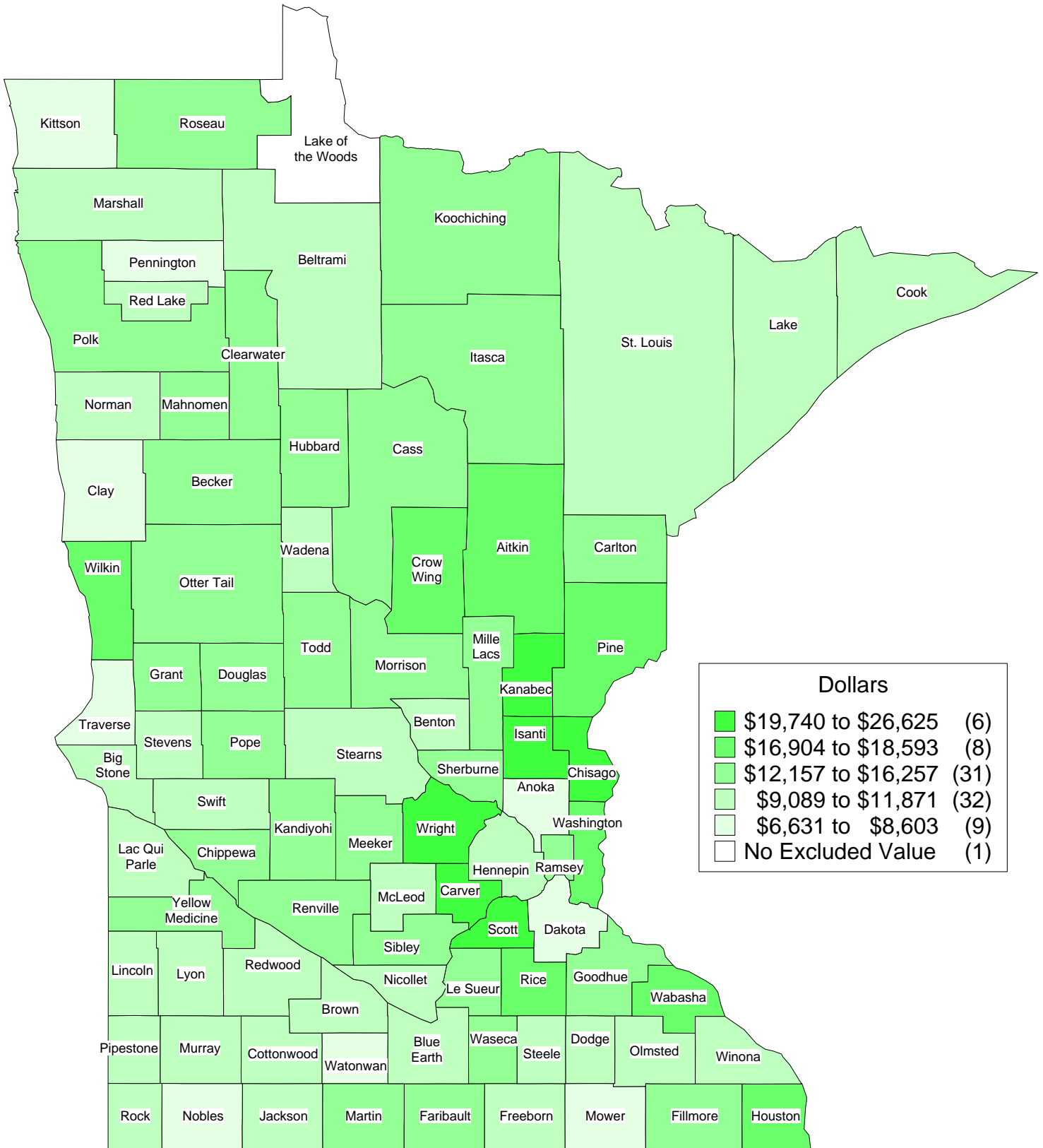
By County



Source: Minnesota Revenue
 Date Prepared: February 16, 2005

This Old House Average Excluded Value 2004

By County



Source: Minnesota Revenue
Date Prepared: February 16, 2005

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

County	Count	Estimated Market Value		Improvement Market Value		Excluded Market Value	
		Total	Average	Total	Average	Total	Average
01 Aitkin	38	\$6,480,700	\$170,545	\$949,000	\$24,974	\$661,080	\$17,397
02 Anoka	715	130,506,300	182,526	9,710,517	13,581	5,291,400	7,401
03 Becker	327	49,762,300	152,178	7,066,896	21,611	4,906,300	15,004
04 Beltrami	278	25,718,500	92,513	4,694,700	16,887	3,237,100	11,644
05 Benton	266	39,243,700	147,533	4,123,300	15,501	2,901,400	10,908
06 Big Stone	249	15,440,800	62,011	2,855,400	11,467	2,336,100	9,382
07 Blue Earth	1,085	156,402,600	144,150	12,948,500	11,934	11,111,260	10,241
08 Brown	1,046	121,182,700	115,853	14,362,043	13,730	11,285,900	10,790
09 Carlton	119	15,537,100	130,564	2,205,200	18,531	1,709,530	14,366
10 Carver	224	63,152,200	281,929	6,402,300	28,582	4,649,800	20,758
11 Cass	35	8,551,500	244,329	763,108	21,803	448,790	12,823
12 Chippewa	283	29,804,500	105,316	4,464,000	15,774	3,548,590	12,539
13 Chisago	132	31,843,800	241,241	3,862,200	29,259	3,050,300	23,108
14 Clay	542	54,044,900	99,714	5,899,967	10,886	4,042,000	7,458
15 Clearwater	191	15,018,100	78,629	3,035,100	15,891	2,399,900	12,565
16 Cook	10	1,853,100	185,310	171,777	17,178	117,860	11,786
17 Cottonwood	530	56,307,500	106,241	6,736,830	12,711	5,138,600	9,695
18 Crow Wing	75	16,904,400	225,392	2,046,700	27,289	1,283,395	17,112
19 Dakota	1,784	370,134,300	207,474	20,280,964	11,368	13,735,400	7,699
20 Dodge	383	57,162,000	149,248	5,184,600	13,537	4,543,700	11,863
21 Douglas	354	54,300,000	153,390	6,498,700	18,358	4,928,900	13,923
22 Faribault	81	8,979,300	110,856	1,475,700	18,219	1,133,400	13,993
23 Fillmore	522	80,176,400	153,595	7,738,558	14,825	6,868,700	13,158
24 Freeborn	594	64,791,700	109,077	8,042,200	13,539	5,398,600	9,089
25 Goodhue	1,062	196,773,800	185,286	20,705,450	19,497	16,078,500	15,140
26 Grant	174	19,494,300	112,036	3,490,000	20,057	2,805,300	16,122
27 Hennepin	15,438	4,216,322,700	273,113	221,732,975	14,363	172,208,475	11,155
28 Houston	565	74,392,200	131,668	12,034,190	21,299	9,845,100	17,425
29 Hubbard	77	10,193,300	132,381	1,744,600	22,657	1,135,100	14,742
30 Isanti	174	38,734,900	222,614	6,013,948	34,563	4,632,800	26,625
31 Itasca	88	12,582,500	142,983	1,708,137	19,411	1,218,430	13,846
32 Jackson	164	14,082,400	85,868	2,163,500	13,192	1,777,000	10,835
33 Kanabec	65	12,289,700	189,072	1,859,400	28,606	1,283,100	19,740
34 Kandiyohi	582	79,366,200	136,368	9,589,500	16,477	7,075,500	12,157
35 Kittson	89	5,373,200	60,373	845,300	9,498	604,800	6,796
36 Koochiching	3	209,100	69,700	87,300	29,100	43,800	14,600
37 Lac Qui Parle	188	19,929,500	106,008	2,246,500	11,949	1,892,950	10,069
38 Lake	72	7,392,600	102,675	960,769	13,344	688,935	9,569
39 Lake of the Woods	0	0	0	0	0	0	0
40 LeSueur	313	52,063,200	166,336	5,517,200	17,627	4,469,800	14,281
41 Lincoln	363	34,395,800	94,754	4,855,500	13,376	4,309,100	11,871
42 Lyon	757	80,947,400	106,932	10,282,600	13,583	7,988,900	10,553
43 McLeod	718	95,989,800	133,691	9,799,933	13,649	7,066,200	9,842
44 Mahnomon	19	2,240,600	117,926	343,700	18,089	270,400	14,232
45 Marshall	173	10,853,900	62,739	2,402,508	13,887	1,971,500	11,396
46 Martin	195	16,188,900	83,020	3,288,537	16,864	2,458,600	12,608
47 Meeker	271	39,208,700	144,682	5,326,400	19,655	4,047,000	14,934
48 Mille Lacs	151	25,408,600	168,269	2,833,400	18,764	2,263,500	14,990
49 Morrison	679	94,912,000	139,782	13,214,600	19,462	10,692,600	15,748
50 Mower	1,163	123,869,700	106,509	11,302,700	9,719	7,711,900	6,631
51 Murray	347	38,740,600	111,644	4,522,598	13,033	3,491,700	10,063
52 Nicollet	632	96,372,500	152,488	7,567,800	11,974	5,789,300	9,160
53 Nobles	635	61,319,900	96,567	7,051,200	11,104	5,385,000	8,480
54 Norman	92	6,985,800	75,933	1,440,800	15,661	1,091,000	11,859
55 Olmsted	745	136,894,700	183,751	10,740,300	14,417	7,497,000	10,063
56 Otter Tail	1,257	158,769,100	126,308	24,170,700	19,229	17,985,500	14,308
57 Pennington	450	33,611,900	74,693	5,201,300	11,558	3,871,200	8,603
58 Pine	171	28,568,000	167,064	3,582,586	20,951	2,915,100	17,047
59 Pipestone	373	32,931,600	88,288	4,717,500	12,647	3,723,400	9,982
60 Polk	452	33,511,900	74,141	6,816,668	15,081	5,618,600	12,431

61 Pope	388	\$53,435,800	\$137,721	\$6,095,300	\$15,710	\$4,942,900	\$12,739
62 Ramsey	5,160	1,400,802,200	271,473	95,972,820	18,599	71,336,300	13,825
63 Red Lake	17	847,200	49,835	222,100	13,065	170,900	10,053
64 Redwood	530	56,740,500	107,058	7,554,700	14,254	5,967,200	11,259
65 Renville	624	60,998,600	97,754	10,105,200	16,194	8,134,000	13,035
66 Rice	470	109,739,400	233,488	9,276,300	19,737	7,944,700	16,904
67 Rock	290	32,229,100	111,135	4,014,500	13,843	3,439,900	11,862
68 Roseau	34	3,377,700	99,344	687,777	20,229	478,200	14,065
69 St. Louis	4,056	511,370,300	126,077	29,038,400	7,159	38,290,430	9,440
70 Scott	52	14,120,400	271,546	1,639,101	31,521	1,144,900	22,017
71 Sherburne	129	25,025,100	193,993	2,509,600	19,454	1,950,870	15,123
72 Sibley	438	70,279,900	160,456	8,679,700	19,817	6,900,800	15,755
73 Stearns	1,246	182,311,300	146,317	17,313,090	13,895	13,285,100	10,662
74 Steele	602	79,797,200	132,553	7,722,800	12,829	6,006,500	9,978
75 Stevens	108	10,088,300	93,410	1,379,300	12,771	991,300	9,179
76 Swift	175	14,721,600	84,123	2,251,400	12,865	1,820,600	10,403
77 Todd	306	34,798,000	113,719	4,493,000	14,683	3,740,800	12,225
78 Traverse	74	6,823,500	92,209	714,100	9,650	597,800	8,078
79 Wabasha	105	17,968,900	171,132	2,102,400	20,023	1,821,000	17,343
80 Wadena	140	14,007,600	100,054	2,172,399	15,517	1,622,500	11,589
81 Waseca	685	109,847,000	160,361	13,073,100	19,085	11,135,900	16,257
82 Washington	707	193,329,300	273,450	16,153,800	22,848	12,414,800	17,560
83 Watonwan	337	39,248,900	116,466	3,224,857	9,569	2,560,700	7,599
84 Wilkin	72	6,256,300	86,893	1,731,500	24,049	1,336,900	18,568
85 Winona	869	125,722,700	144,675	11,477,327	13,208	9,639,200	11,092
86 Wright	469	107,267,900	228,716	11,327,050	24,151	8,720,100	18,593
87 Yellow Medicine	297	33,105,500	111,466	4,930,600	16,601	3,993,900	13,447
Statewide	56,940	\$10,698,479,600	\$187,890	\$847,540,580	\$15,709	\$667,023,295	\$11,714

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 2,690 and 294 parcels, respectively.

Improvement market values contain reported values when provided and computed estimates when missing that are based on homes 45 to 70 years old allowing half of the improvement value to be excluded and homes 70 year or older allowing the full improvement value to be excluded.

COUNTY	CITY OR TOWN	EXCLUDED VALUE
AITKIN	AITKIN CITY OF	\$137,900
	FARM ISLAND TOWN OF	32,300
	GLEN TOWN OF	25,000
	HAZELTON TOWN OF	82,200
	HILL CITY CITY OF	4,200
	JEVNE TOWN OF	25,000
	KIMBERLY TOWN OF	68,500
	LAKESIDE TOWN OF	20,000
	LIBBY TOWN OF	800
	MACVILLE TOWN OF	7,600
	MALMO TOWN OF	25,000
	NORDLAND TOWN OF	110,900
	SHAMROCK TOWN OF	25,680
	SPENCER TOWN OF	5,600
VERDON TOWN OF	50,000	
WAGNER TOWN OF	40,400	
AITKIN Total		661,080
ANOKA	ANDOVER CITY OF	127,200
	ANOKA CITY OF	1,311,900
	BLAINE CITY OF	254,900
	BURNS TOWN OF	176,400
	CENTERVILLE CITY OF	7,500
	CIRCLE PINES CITY OF	124,800
	COLUMBIA HEIGHTS CITY OF	528,500
	COLUMBUS TOWN OF	130,200
	COON RAPIDS CITY OF	1,020,200
	EAST BETHEL CITY OF	82,400
	FRIDLEY CITY OF	981,100
	HAM LAKE CITY OF	108,600
	LEXINGTON CITY OF	81,800
	LINO LAKES CITY OF	78,700
	LINWOOD TOWN OF	34,300
	OAK GROVE CITY OF	28,300
	RAMSEY CITY OF	109,800
SPRING LAKE PARK CITY OF	78,200	
ST FRANCIS CITY OF	26,600	
ANOKA Total		5,291,400
BECKER	ATLANTA TOWN OF	12,100
	AUDUBON CITY OF	81,100
	AUDUBON TOWN OF	59,700
	BURLINGTON TOWN OF	136,100
	CALLAWAY CITY OF	8,100
	CARSONVILLE TOWN OF	11,600
	CORMORANT TOWN OF	104,300
	CUBA TOWN OF	34,800
	DETROIT LAKES CITY OF	2,019,700
	DETROIT TOWN OF	129,100
EAGLE VIEW TOWN OF	45,300	
ERIE TOWN OF	131,500	

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	EVERGREEN TOWN OF	\$21,000
	FRAZEE CITY OF	343,500
	HAMDEN TOWN OF	38,700
	HEIGHT OF LAND TOWN OF	92,900
	HOLMESVILLE TOWN OF	14,600
	LAKE EUNICE TOWN OF	103,400
	LAKE PARK CITY OF	343,200
	LAKE PARK TOWN OF	81,100
	LAKE VIEW TOWN OF	789,300
	OSAGE TOWN OF	29,700
	RICHWOOD TOWN OF	71,300
	RUNEBERG TOWN OF	47,400
	SILVER LEAF TOWN OF	58,700
	SPRUCE GROVE TOWN OF	25,100
	TOAD LAKE TOWN OF	3,300
	TWO INLETS TOWN OF	2,600
	WALWORTH TOWN OF	26,500
	WHITE EARTH TOWN OF	4,100
	WOLF LAKE CITY OF	13,800
	WOLF LAKE TOWN OF	22,700
BECKER Total		4,906,300
BELTRAMI	ALASKA TOWN OF	14,200
	BATTLE TOWN OF	15,400
	BEMIDJI CITY OF	1,593,400
	BEMIDJI TOWN OF	243,900
	BENVILLE TOWN OF	41,500
	BIRCH TOWN OF	13,200
	BLACKDUCK CITY OF	105,100
	BUZZLE TOWN OF	42,000
	CORMANT TOWN OF	4,100
	DURAND TOWN OF	5,300
	FROHN TOWN OF	151,300
	GRANT VALLEY TOWN OF	18,800
	HAGALI TOWN OF	85,700
	HINES TOWN OF	210,900
	JONES TOWN OF	18,100
	KELLIHER CITY OF	14,900
	KELLIHER TOWN OF	11,000
	LAMMERS TOWN OF	14,300
	LANGOR TOWN OF	16,000
	LIBERTY TOWN OF	66,500
	NEBISH TOWN OF	42,800
	NORTHERN TOWN OF	182,100
	PORT HOPE TOWN OF	15,500
	ROOSEVELT TOWN OF	50,900
	SHOOKS TOWN OF	15,800
	SOLWAY CITY OF	1,800
	SPRUCE GROVE TOWN OF	13,900
	STEENERSON TOWN OF	29,500
	SUMMIT TOWN OF	87,900

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	TAYLOR TOWN OF	\$8,800
	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		3,237,100
BENTON	ALBERTA TOWN OF	15,000
	FOLEY CITY OF	323,700
	GILMANTON TOWN OF	205,600
	GLENDORADO TOWN OF	220,900
	GRAHAM TOWN OF	30,600
	GRANITE LEDGE TOWN OF	94,300
	LANGOLA TOWN OF	16,500
	MAYHEW LAKE TOWN OF	220,900
	MAYWOOD TOWN OF	247,100
	MINDEN TOWN OF	115,800
	RICE CITY OF	48,700
	RONNEBY CITY OF	18,100
	SARTELL CITY OF	13,000
	SAUK RAPIDS CITY OF	433,700
	SAUK RAPIDS TOWN OF	179,500
	ST CLOUD CITY OF	498,100
	ST GEORGE TOWN OF	123,300
	WATAB TOWN OF	96,600
BENTON Total		2,901,400
BIG STONE	AKRON TOWN OF	53,600
	ALMOND TOWN OF	67,000
	BARRY CITY OF	2,800
	BEARDSLEY CITY OF	234,700
	BIG STONE TOWN OF	88,400
	BROWNS VALLEY TOWN OF	121,500
	CLINTON CITY OF	137,700
	CORRELL CITY OF	32,800
	FOSTER TOWN OF	49,200
	GRACEVILLE CITY OF	430,900
	GRACEVILLE TOWN OF	28,000
	JOHNSON CITY OF	11,200
	MOONSHINE TOWN OF	16,100
	ODESSA CITY OF	123,500
	ODESSA TOWN OF	25,300
	ORTONVILLE CITY OF	808,600
	ORTONVILLE TOWN OF	4,600
	OTREY TOWN OF	7,300
	PRIOR TOWN OF	88,000
	TOQUA TOWN OF	4,900
BIG STONE Total		2,336,100
BLUE EARTH	AMBOY CITY OF	120,800
	BEAUFORD TOWN OF	321,760

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	BUTTERNUT VALLEY TOWN OF	\$224,050
	CAMBRIA TOWN OF	79,030
	CERESCO TOWN OF	10,300
	DANVILLE TOWN OF	142,800
	DECORIA TOWN OF	521,550
	EAGLE LAKE CITY OF	154,300
	GARDEN CITY TOWN OF	435,700
	GOOD THUNDER CITY OF	272,000
	JAMESTOWN TOWN OF	143,690
	JUDSON TOWN OF	251,100
	LAKE CRYSTAL CITY OF	889,520
	LERAY TOWN OF	309,030
	LIME TOWN OF	152,000
	LINCOLN TOWN OF	123,330
	LYRA TOWN OF	294,620
	MADISON LAKE CITY OF	250,350
	MANKATO CITY OF	3,550,160
	MANKATO TOWN OF	343,100
	MAPLETON CITY OF	460,970
	MAPLETON TOWN OF	190,100
	MCPHERSON TOWN OF	256,950
	MEDO TOWN OF	35,500
	MINNESOTA LAKE CITY OF	1,900
	PEMBERTON CITY OF	61,900
	PLEASANT MOUND TOWN OF	131,050
	RAPIDAN TOWN OF	401,050
	SHELBY TOWN OF	142,100
	SKYLINE CITY OF	49,550
	SOUTH BEND TOWN OF	194,300
	ST CLAIR CITY OF	175,850
	STERLING TOWN OF	112,500
	VERNON CENTER CITY OF	119,900
	VERNON CENTER TOWN OF	188,450
BLUE EARTH Total		11,111,260
BROWN	ALBIN TOWN OF	231,700
	BASHAW TOWN OF	115,000
	BURNSTOWN TOWN OF	123,900
	COBDEN CITY OF	6,000
	COMFREY CITY OF	365,000
	COTTONWOOD TOWN OF	323,600
	EDEN TOWN OF	290,200
	HANSKA CITY OF	291,900
	HOME TOWN OF	144,800
	LAKE HANSKA TOWN OF	357,700
	LEAVENWORTH TOWN OF	301,500
	LINDEN TOWN OF	400,300
	MILFORD TOWN OF	456,900
	MULLIGAN TOWN OF	97,700
	NEW ULM CITY OF	3,959,900
	NORTH STAR TOWN OF	101,600

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	PRAIRIEVILLE TOWN OF	\$427,100
	SIGEL TOWN OF	223,400
	SLEEPY EYE CITY OF	1,474,300
	SPRINGFIELD CITY OF	1,181,000
	STARK TOWN OF	376,500
	STATELY TOWN OF	35,900
BROWN Total		11,285,900
CARLTON	ATKINSON TOWN OF	85,300
	BARNUM TOWN OF	30,800
	BESEMAN TOWN OF	78,000
	CLOQUET CITY OF	508,330
	CORONA TWP (UNORG)	19,400
	CROMWELL CITY OF	18,300
	EAGLE TOWN OF	31,800
	KALEVALA TOWN OF	9,200
	MAHTOWA TOWN OF	90,100
	MOOSE LAKE CITY OF	11,200
	MOOSE LAKE TOWN OF	17,500
	PERCH LAKE TOWN OF	66,500
	RED CLOVER TWP (UNORG)	99,200
	SAWYER TWP (UNORG)	29,300
	SCANLON CITY OF	70,900
	SILVER BROOK TOWN OF	63,900
	SKELTON TOWN OF	30,000
	THOMSON TOWN OF	253,900
	TWIN LAKES TOWN OF	106,100
	WRENSHALL CITY OF	19,600
	WRENSHALL TOWN OF	70,200
CARLTON Total		1,709,530
CARVER	BENTON TOWN OF	320,200
	CAMDEN TOWN OF	213,100
	CARVER CITY OF	92,000
	CHANHASSEN CITY OF	644,900
	CHASKA CITY OF	94,500
	CHASKA TOWN OF	5,000
	COLOGNE CITY OF	44,800
	DAHLGREN TOWN OF	372,600
	HAMBURG CITY OF	68,200
	HANCOCK TOWN OF	176,500
	HOLLYWOOD TOWN OF	246,600
	LAKETOWN TOWN OF	223,500
	MAYER CITY OF	96,800
	NEW GERMANY CITY OF	113,600
	NORWOOD YOUNG AMERICA CIT	373,800
	SAN FRANCISCO TOWN OF	124,000
	VICTORIA CITY OF	64,500
	WACONIA CITY OF	400,900
	WACONIA TOWN OF	316,300
	WATERTOWN CITY OF	53,600

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	WATERTOWN TOWN OF	\$332,700
	YOUNG AMERICA TOWN OF	271,700
CARVER Total		4,649,800
CASS	BACKUS CITY OF	9,600
	BOY LAKE TOWN OF	30,480
	BYRON TOWN OF	29,200
	CHICKAMAW BEACH CITY OF	2,000
	CROOKED LAKE TOWN OF	19,200
	EAST GULL LAKE CITY OF	11,300
	FAIRVIEW TOWN OF	5,700
	FEDERAL DAM CITY OF	22,980
	HACKENSACK CITY OF	4,700
	HIRAM TOWN OF	4,900
	LAKE SHORE CITY OF	51,080
	LEECH LAKE TOWN OF	64,900
	MAY TOWN OF	8,100
	PINE RIVER CITY OF	8,700
	PINE RIVER TOWN OF	3,550
	PONTO LAKE TOWN OF	9,700
	REMER CITY OF	4,300
	SHINGOBEE TOWN OF	43,800
	SYLVAN TOWN OF	32,000
	THUNDER LAKE TOWN OF	19,700
	TURTLE LAKE TOWN OF	3,100
	WALKER CITY OF	59,800
CASS Total		448,790
CHIPPEWA	BIG BEND TOWN OF	35,000
	CLARA CITY CITY OF	247,950
	CRATE TOWN OF	33,200
	GRACE TOWN OF	57,700
	GRANITE FALLS CITY OF	112,840
	GRANITE FALLS TOWN OF	30,200
	KRAGERO TOWN OF	72,500
	LEENTHROP TOWN OF	212,660
	LONE TREE TOWN OF	125,180
	LOURISTON TOWN OF	17,300
	MANDT TOWN OF	87,900
	MAYNARD CITY OF	101,460
	MILAN CITY OF	178,700
	MONTEVIDEO CITY OF	1,348,700
	RHEIDERLAND TOWN OF	60,900
	ROSEWOOD TOWN OF	70,080
	SPARTA TOWN OF	323,870
	STONEHAM TOWN OF	96,300
	TUNSBURG TOWN OF	67,800
	WATSON CITY OF	159,950
	WOODS TOWN OF	108,400
CHIPPEWA Total		3,548,590

COUNTY	CITY OR TOWN	EXCLUDED VALUE
CHISAGO	AMADOR TOWN OF	\$177,200
	CENTER CITY CITY OF	245,900
	CHISAGO CITY CITY OF	302,900
	CHISAGO LAKE TOWN OF	274,600
	FISH LAKE TOWN OF	137,400
	FRANCONIA TOWN OF	173,400
	HARRIS CITY OF	168,400
	LENT TOWN OF	67,800
	LINDSTROM CITY OF	255,500
	NESSEL TOWN OF	211,100
	NORTH BRANCH CITY OF	122,300
	RUSH CITY CITY OF	228,700
	RUSHSEBA TOWN OF	47,500
	SHAFER CITY OF	37,500
	SHAFER TOWN OF	251,800
	STACY CITY OF	67,700
	SUNRISE TOWN OF	19,500
TAYLORS FALLS CITY OF	128,100	
WYOMING CITY OF	30,000	
WYOMING TOWN OF	103,000	
CHISAGO Total		3,050,300
CLAY	ALLIANCE TOWN OF	28,400
	BARNESVILLE CITY OF	142,300
	BARNESVILLE TOWN OF	2,700
	COMSTOCK CITY OF	15,200
	CROMWELL TOWN OF	219,500
	DILWORTH CITY OF	134,100
	EGLON TOWN OF	182,000
	ELKTON TOWN OF	6,200
	ELMWOOD TOWN OF	89,100
	FELTON CITY OF	36,300
	FELTON TOWN OF	17,600
	GEORGETOWN CITY OF	3,200
	GEORGETOWN TOWN OF	27,600
	GLYNDON CITY OF	13,900
	GLYNDON TOWN OF	135,300
	GOOSE PRAIRIE TOWN OF	70,800
	HAGEN TOWN OF	35,700
	HAWLEY CITY OF	313,700
	HAWLEY TOWN OF	47,400
	HIGHLAND GROVE TOWN OF	167,200
	HITTERDAL CITY OF	61,900
	HOLY CROSS TOWN OF	32,400
	HUMBOLDT TOWN OF	10,600
KRAGNES TOWN OF	34,300	
KURTZ TOWN OF	7,200	
MOLAND TOWN OF	54,800	
MOORHEAD CITY OF	1,477,700	
MOORHEAD TOWN OF	100,000	
MORKEN TOWN OF	31,900	

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	OAKPORT TOWN OF	\$83,000
	PARKE TOWN OF	62,500
	RIVERTON TOWN OF	26,500
	SABIN CITY OF	35,000
	SPRING PRAIRIE TOWN OF	24,200
	TANSEM TOWN OF	62,500
	ULEN CITY OF	87,500
	ULEN TOWN OF	136,800
	VIDING TOWN OF	25,000
CLAY Total		4,042,000
CLEARWATER	BAGLEY CITY OF	458,100
	BEAR CREEK TOWN OF	4,700
	CLEARBROOK CITY OF	338,900
	CLOVER TOWN OF	28,700
	COPLEY TOWN OF	130,200
	DUDLEY TOWN OF	121,200
	EDDY TOWN OF	131,100
	FALK TOWN OF	56,800
	GONVICK CITY OF	150,900
	GREENWOOD TOWN OF	23,400
	HOLST TOWN OF	45,900
	LAPRAIRIE TOWN OF	49,200
	LEON TOWN OF	137,500
	MINERVA TOWN OF	39,000
	MOOSE CREEK TOWN OF	25,000
	NORA TOWN OF	135,900
	PINE LAKE TOWN OF	66,600
	POPPLE TOWN OF	82,300
	SHEVLIN CITY OF	132,600
	SHEVLIN TOWN OF	85,100
SINCLAIR TOWN OF	76,900	
WINSOR TOWN OF	79,900	
CLEARWATER Total		2,399,900
COOK	GRAND MARAIS CITY OF	37,800
	LUTSEN TOWN OF	13,200
	UNORG RGE 1E	55,700
	UNORG RGE 3E	8,160
	UNORG RGE 3W	3,000
COOK Total		117,860
COTTONWOOD	AMBOY TOWN OF	27,600
	AMO TOWN OF	89,500
	ANN TOWN OF	132,700
	BINGHAM LAKE CITY OF	38,300
	CARSON TOWN OF	94,200
	COMFREY CITY OF	10,900
	DALE TOWN OF	120,700
	DELTON TOWN OF	46,400
GERMANTOWN TOWN OF	134,800	

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	GREAT BEND TOWN OF	\$95,400
	HIGHWATER TOWN OF	182,700
	JEFFERS CITY OF	90,300
	LAKESIDE TOWN OF	86,800
	MIDWAY TOWN OF	101,800
	MT LAKE CITY OF	757,600
	MT LAKE TOWN OF	275,900
	ROSEHILL TOWN OF	226,000
	SELMA TOWN OF	144,900
	SOUTHBROOK TOWN OF	46,100
	SPRINGFIELD TOWN OF	8,900
	STORDEN CITY OF	133,900
	STORDEN TOWN OF	75,800
	WESTBROOK CITY OF	568,700
	WESTBROOK TOWN OF	325,600
	WINDOM CITY OF	1,323,100
COTTONWOOD Total		5,138,600
CROW WING	1ST ASSESSMENT UNORG	147,350
	2ND ASSESSMENT UNORG	9,700
	BAXTER CITY OF	62,900
	BAY LAKE TOWN OF	92,040
	BRAINERD CITY OF	47,275
	BREEZY POINT CITY OF	13,200
	CROSBY CITY OF	45,300
	CROSSLAKE CITY OF	186,980
	DAGGETT BROOK TOWN OF	54,100
	DEERWOOD TOWN OF	75,000
	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	4,925
	JENKINS TOWN OF	22,350
	LAKE EDWARD TOWN OF	74,950
	LONG LAKE TOWN OF	119,550
	MISSION TOWN OF	18,000
	NISSWA CITY OF	25,000
	NOKAY LAKE TOWN OF	16,875
	PELICAN TOWN OF	10,650
	PEQUOT LAKES CITY OF	80,400
	ROOSEVELT TOWN OF	7,150
	ST MATHIAS TOWN OF	100,000
CROW WING Total		1,283,395
DAKOTA	APPLE VALLEY CITY OF	59,800
	BURNSVILLE CITY OF	381,400
	CASTLE ROCK TOWN OF	213,000
	COATES CITY OF	39,700
	DOUGLAS TOWN OF	129,500
	EAGAN CITY OF	433,900

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	EMPIRE TOWN OF	\$153,800
	EUREKA TOWN OF	264,700
	FARMINGTON CITY OF	748,100
	GREENVALE TOWN OF	133,100
	HAMPTON CITY OF	65,600
	HAMPTON TOWN OF	96,900
	HASTINGS CITY OF	1,488,000
	INVER GROVE HT CITY	968,800
	LAKEVILLE CITY OF	594,800
	MARSHAN TOWN OF	114,500
	MENDOTA CITY OF	7,700
	MENDOTA HEIGHTS CITY OF	1,392,400
	MIESVILLE CITY OF	57,000
	NEW TRIER CITY OF	11,900
	NININGER TOWN OF	79,000
	RANDOLPH CITY OF	56,300
	RANDOLPH TOWN OF	35,700
	RAVENNA TOWN OF	121,400
	ROSEMOUNT CITY OF	232,000
	SCIOTA TOWN OF	39,400
	SOUTH ST PAUL CITY OF	3,155,100
	SUNFISH LAKE CITY OF	35,500
	VERMILLION CITY OF	94,300
	VERMILLION TOWN OF	195,400
	WATERFORD TOWN OF	72,300
	WEST ST PAUL CITY OF	2,264,400
DAKOTA Total		13,735,400
DODGE	ASHLAND TOWN OF	294,700
	CANISTEO TOWN OF	326,200
	CLAREMONT CITY OF	124,700
	CLAREMONT TOWN OF	170,500
	CONCORD TOWN OF	255,400
	DODGE CENTER CITY OF	362,000
	ELLINGTON TOWN OF	184,800
	HAYFIELD CITY OF	220,400
	HAYFIELD TOWN OF	241,200
	KASSON CITY OF	282,900
	MANTORVILLE CITY OF	208,200
	MANTORVILLE TOWN OF	397,100
	MILTON TOWN OF	240,200
	RIPLEY TOWN OF	108,300
	VERNON TOWN OF	437,100
	WASIOJA TOWN OF	270,900
	WEST CONCORD CITY OF	273,800
	WESTFIELD TOWN OF	145,300
DODGE Total		4,543,700
DOUGLAS	ALEXANDRIA CITY OF	1,210,100
	ALEXANDRIA TOWN OF	246,700
	BELLE RIVER TOWN OF	177,800

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	BRANDON CITY OF	\$97,500
	BRANDON TOWN OF	98,200
	CARLOS CITY OF	248,600
	CARLOS TOWN OF	45,400
	EVANSVILLE CITY OF	95,600
	EVANSVILLE TOWN OF	202,900
	FORADA CITY OF	38,500
	GARFIELD CITY OF	69,500
	HOLMES CITY TOWN OF	138,500
	HUDSON TOWN OF	137,000
	IDA TOWN OF	187,300
	KENSINGTON CITY OF	48,800
	LAGRAND TOWN OF	106,800
	LAKE MARY TOWN OF	31,600
	LEAF VALLEY TOWN OF	256,200
	LUND TOWN OF	124,200
	MILLERVILLE TOWN OF	81,300
	MILTONA CITY OF	36,400
	MILTONA TOWN OF	190,400
	MOE TOWN OF	83,800
	NELSON CITY OF	50,400
	ORANGE TOWN OF	45,600
	OSAKIS CITY OF	585,100
	OSAKIS TOWN OF	112,500
	SOLEM TOWN OF	23,700
	SPRUCE HILL TOWN OF	92,300
	URNESS TOWN OF	66,200
DOUGLAS Total		4,928,900
FARIBAULT	BARBER TOWN OF	33,300
	BLUE EARTH CITY OF	205,400
	BLUE EARTH TOWN OF	47,700
	BRICELYN CITY OF	5,300
	CLARK TOWN OF	10,900
	DELAVAN CITY OF	14,800
	DELAVAN TOWN OF	25,000
	DUNBAR TOWN OF	54,300
	EASTON CITY OF	4,700
	ELMORE CITY OF	4,000
	EMERALD TOWN OF	10,900
	FOSTER TOWN OF	25,000
	FROST CITY OF	2,500
	JO DAVIESS TOWN OF	11,900
	KIESTER CITY OF	900
	KIESTER TOWN OF	27,800
	LURA TOWN OF	33,400
	MINN LAKE TOWN OF	27,200
	MINNESOTA LAKE CITY OF	6,700
	PILOT GROVE TOWN OF	52,600
	PRESCOTT TOWN OF	52,200
	ROME TOWN OF	79,700

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	SEELY TOWN OF	\$13,700
	VERONA TOWN OF	6,600
	WALNUT LAKE TOWN OF	74,900
	WELLS CITY OF	223,300
	WINNEBAGO CITY OF	26,700
	WINNEBAGO TOWN OF	52,000
FARIBAULT Total		1,133,400
FILLMORE	AMHERST TOWN OF	217,300
	ARENDAHL TOWN OF	207,000
	BEAVER TOWN OF	137,100
	BLOOMFIELD TOWN OF	136,000
	BRISTOL TOWN OF	142,600
	CANTON CITY OF	64,000
	CANTON TOWN OF	158,100
	CARIMONA TOWN OF	95,800
	CARROLTON TOWN OF	174,600
	CHATFIELD CITY OF	276,800
	CHATFIELD TOWN OF	76,300
	FILLMORE TOWN OF	313,800
	FORESTVILLE TOWN OF	237,800
	FOUNTAIN CITY OF	187,400
	FOUNTAIN TOWN OF	206,500
	HARMONY CITY OF	191,600
	HARMONY TOWN OF	208,000
	HOLT TOWN OF	202,700
	JORDON TOWN OF	118,900
	LANESBORO CITY OF	184,300
	MABEL CITY OF	59,100
	NEWBURG TOWN OF	256,500
	NORWAY TOWN OF	222,500
	OSTRANDER CITY OF	35,000
	PETERSON CITY OF	121,700
	PILOT MOUND TOWN OF	114,000
	PREBLE TOWN OF	56,900
	PRESTON CITY OF	325,400
	PRESTON TOWN OF	188,500
	RUSHFORD CITY OF	672,100
RUSHFORD VILLAGE CITY OF	211,000	
SPRING VALLEY CITY OF	339,700	
SPRING VALLEY TOWN OF	179,200	
SUMNER TOWN OF	101,400	
WHALAN CITY OF	13,700	
WYKOFF CITY OF	164,200	
YORK TOWN OF	271,200	
FILLMORE Total		6,868,700
FREEBORN	ALBERT LEA CITY OF	2,657,200
	ALBERT LEA TOWN OF	324,700
	ALDEN CITY OF	252,200
	ALDEN TOWN OF	44,800

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	BANCROFT TOWN OF	\$174,800
	BATH TOWN OF	52,200
	CARLSTON TOWN OF	7,000
	CLARKS GROVE CITY OF	154,800
	CONGER CITY OF	37,100
	EMMONS CITY OF	124,800
	FREEBORN CITY OF	35,700
	FREEBORN TOWN OF	48,200
	FREEMAN TOWN OF	47,400
	GENEVA CITY OF	22,200
	GENEVA TOWN OF	5,500
	GLENVILLE CITY OF	258,900
	HARTLAND CITY OF	66,800
	HARTLAND TOWN OF	100,700
	HAYWARD CITY OF	35,000
	HAYWARD TOWN OF	69,000
	HOLLANDALE CITY OF	98,800
	LONDON TOWN OF	62,300
	MANCHESTER CITY OF	5,700
	MANCHESTER TOWN OF	211,400
	MANSFIELD TOWN OF	32,800
	MOSCOW TOWN OF	43,500
	NEWRY TOWN OF	131,500
	NUNDA TOWN OF	55,700
	OAKLAND TOWN OF	600
	PICKEREL LAKE TOWN OF	127,500
	SHELL ROCK TOWN OF	108,000
	TWIN LAKES CITY OF	1,800
FREEBORN Total		5,398,600
GOODHUE	BELLE CREEK TOWN OF	235,700
	BELLECHESTER CITY OF	28,200
	BELVIDERE TOWN OF	288,700
	CANNON FALLS CITY OF	650,700
	CANNON FALLS TOWN OF	256,500
	CHERRY GROVE TOWN OF	246,700
	DENNISON CITY OF	126,800
	FEATHERSTONE TOWN OF	260,200
	FLORENCE TOWN OF	703,200
	GOODHUE CITY OF	278,600
	GOODHUE TOWN OF	233,400
	HAY CREEK TOWN OF	363,100
	HOLDEN TOWN OF	413,100
	KENYON CITY OF	688,000
	KENYON TOWN OF	274,300
	LAKE CITY CITY OF	52,000
	LEON TOWN OF	777,300
	MINNEOLA TOWN OF	347,800
	PINE ISLAND CITY OF	550,600
	PINE ISLAND TOWN OF	504,400
	RED WING CITY OF	4,837,300

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	ROSCOE TOWN OF	\$377,000
	STANTON TOWN OF	440,400
	VASA TOWN OF	474,400
	WACOUTA TOWN OF	145,800
	WANAMINGO CITY OF	205,800
	WANAMINGO TOWN OF	434,100
	WARSAW TOWN OF	365,900
	WELCH TOWN OF	262,300
	ZUMBROTA CITY OF	932,700
	ZUMBROTA TOWN OF	323,500
GOODHUE Total		16,078,500
GRANT	ASHBY CITY OF	264,800
	BARRETT CITY OF	117,200
	DELAWARE TOWN OF	41,100
	ELBOW LAKE CITY OF	427,100
	ELBOW LAKE TOWN OF	59,400
	ELK LAKE TOWN OF	307,700
	ERDAHL TOWN OF	159,700
	HERMAN CITY OF	116,800
	HOFFMAN CITY OF	122,400
	LAND TOWN OF	77,300
	LAWRENCE TOWN OF	22,300
	LIEN TOWN OF	39,200
	LOGAN TOWN OF	141,000
	MACSVILLE TOWN OF	41,900
	NORCROSS CITY OF	19,100
	NORTH OTTAWA TOWN OF	22,800
	PELICAN LAKE TOWN OF	160,700
	POMME DE TERRE TOWN OF	53,700
	ROSEVILLE TOWN OF	9,800
	SANFORD TOWN OF	216,200
STONY BROOK TOWN OF	196,300	
WENDELL CITY OF	188,800	
GRANT Total		2,805,300
HENNEPIN	BLOOMINGTON CITY OF	2,737,000
	BROOKLYN CENTER CITY OF	1,124,300
	BROOKLYN PARK CITY OF	999,600
	CHAMPLIN CITY OF	315,300
	CORCORAN CITY OF	523,200
	CRYSTAL CITY OF	1,398,800
	DAYTON CITY OF	161,900
	DEEPHAVEN CITY OF	3,339,700
	EDEN PRAIRIE CITY OF	191,400
	EDINA CITY OF	6,865,800
	EXCELSIOR CITY OF	1,377,400
	GOLDEN VALLEY CITY OF	2,508,900
	GREENFIELD CITY OF	405,500
	GREENWOOD CITY OF	593,800
HASSAN TOWN OF	106,900	

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	HOPKINS CITY OF	\$1,865,500
	INDEPENDENCE CITY OF	728,200
	LONG LAKE CITY OF	38,000
	LORETTO CITY OF	37,700
	MAPLE GROVE CITY OF	432,700
	MAPLE PLAIN CITY OF	247,700
	MEDICINE LAKE CITY OF	56,700
	MEDINA CITY OF	275,900
	MINNEAPOLIS CITY OF	113,494,175
	MINNETONKA BEACH CITY OF	261,700
	MINNETONKA CITY OF	6,958,900
	MINNETRISTA CITY OF	773,300
	MOUND CITY OF	2,382,900
	NEW HOPE CITY OF	239,300
	ORONO CITY OF	1,628,700
	OSSEO CITY OF	130,600
	PLYMOUTH CITY OF	1,796,800
	RICHFIELD CITY OF	4,208,600
	ROBBINSDALE CITY OF	840,300
	SHOREWOOD CITY OF	1,666,200
	SPRING PARK CITY OF	182,900
	ST ANTHONY CITY OF	465,300
	ST BONIFACIUS CITY OF	85,600
	ST LOUIS PARK CITY OF	8,107,200
	TONKA BAY CITY OF	542,200
	WAYZATA CITY OF	1,841,900
	WOODLAND CITY OF	270,000
HENNEPIN Total		172,208,475
HOUSTON	BLACK HAMMER TOWN OF	435,400
	BROWNSVILLE CITY OF	517,500
	BROWNSVILLE TOWN OF	141,000
	CALEDONIA CITY OF	1,393,800
	CALEDONIA TOWN OF	477,200
	CROOKED CREEK TOWN OF	187,600
	EITZEN CITY OF	80,200
	HOKAH CITY OF	488,300
	HOKAH TOWN OF	261,200
	HOUSTON CITY OF	241,200
	HOUSTON TOWN OF	306,200
	JEFFERSON TOWN OF	106,800
	LACRESCENT CITY OF	925,400
	LACRESCENT TOWN OF	432,700
	MAYVILLE TOWN OF	193,100
	MONEY CREEK TOWN OF	519,600
	MOUND PRAIRIE TOWN OF	278,100
	SHELDON TOWN OF	276,500
	SPRING GROVE CITY OF	699,200
	SPRING GROVE TOWN OF	463,700
	UNION TOWN OF	200,500
	WILMINGTON TOWN OF	500,800

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	WINNEBAGO TOWN OF	\$230,900
	YUCATAN TOWN OF	488,200
HOUSTON Total		9,845,100
HUBBARD	ARAGO TOWN OF	25,000
	BADOURA TOWN OF	9,800
	CLOVER TOWN OF	26,600
	CROW WING LAKE TOWN OF	36,200
	FARDEN TOWN OF	58,400
	FERN TOWN OF	26,400
	GUTHRIE TOWN OF	12,800
	HART LAKE TOWN OF	79,700
	HELGA TOWN OF	62,600
	HENRIETTA TOWN OF	129,100
	HUBBARD TOWN OF	72,500
	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	9,600
	MANTRAP TOWN OF	25,000
	NEVIS CITY OF	23,100
	NEVIS TOWN OF	50,000
	PARK RAPIDS CITY OF	323,300
	STRAIGHT RIVER TOWN OF	19,500
	TODD TOWN OF	50,000
HUBBARD Total		1,135,100
ISANTI	ATHENS TOWN OF	135,000
	BRADFORD TOWN OF	280,600
	BRAHAM CITY OF	179,100
	CAMBRIDGE CITY OF	233,300
	CAMBRIDGE TOWN OF	662,800
	DALBO TOWN OF	212,900
	ISANTI CITY OF	249,800
	ISANTI TOWN OF	390,000
	MAPLE RIDGE TOWN OF	214,400
	NORTH BRANCH TOWN OF	542,100
	OXFORD TOWN OF	168,200
	SPENCER BROOK TOWN OF	205,600
	SPRING VALE TOWN OF	216,700
	STANCHFIELD TOWN OF	214,400
	STANFORD TOWN OF	351,500
	WYANETT TOWN OF	376,400
ISANTI Total		4,632,800
ITASCA	ARBO TOWN OF	13,120
	BALSAM TOWN OF	4,700
	BEARVILLE TOWN OF	1,900
	BOVEY CITY OF	49,200
	BOWSTRING TOWN OF	33,800

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	COHASSET CITY OF	\$58,520
	COLERAINE CITY OF	130,000
	DEER RIVER CITY OF	6,200
	DEER RIVER TOWN OF	11,000
	GRAND RAPIDS CITY OF	192,600
	GRAND RAPIDS TOWN OF	76,900
	GREENWAY TOWN OF	4,400
	HARRIS TOWN OF	111,390
	IRON RANGE TOWN OF	1,650
	KEEWATIN CITY OF	13,700
	NASHWAUK CITY OF	31,300
	NASHWAUK TOWN OF	14,300
	NORE TOWN OF	3,300
	OTENEAGEN TOWN OF	17,050
	SAGO TOWN OF	24,020
	SAND LAKE TOWN OF	17,100
	SPANG TOWN OF	3,400
	STOKES TOWN OF	17,000
	TACONITE CITY OF	18,800
	TROUT LAKE TOWN OF	13,300
	UNORG 143-25	45,400
	UNORG 146-27	2,100
	UNORG 147-27	50,000
	UNORG 54-26	54,100
	UNORG 55-23	11,500
	UNORG 55-27	50,000
	UNORG 56-26	18,200
	UNORG 58-27	32,100
	UNORG 59-22	25,000
	UNORG 62-25	21,600
	WAWINA TOWN OF	39,780
ITASCA Total		1,218,430
JACKSON	ALBA TOWN OF	13,900
	ALPHA CITY OF	1,000
	BELMONT TOWN OF	48,500
	CHRISTIANIA TOWN OF	69,900
	DELAFIELD TOWN OF	51,100
	DES MOINES TOWN OF	44,400
	EWINGTON TOWN OF	47,400
	HERON LAKE CITY OF	71,100
	HERON LAKE TOWN OF	286,600
	HUNTER TOWN OF	14,500
	JACKSON CITY OF	118,600
	KIMBALL TOWN OF	36,200
	LACROSSE TOWN OF	17,100
	LAKEFIELD CITY OF	625,500
	MIDDLETOWN TOWN OF	86,400
	OKABENA CITY OF	7,600
	PETERSBURG TOWN OF	24,600
	ROST TOWN OF	12,600

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	ROUND LAKE TOWN OF	\$34,200
	SIOUX VALLEY TOWN OF	10,100
	WEIMER TOWN OF	60,700
	WEST HERON LAKE TOWN OF	56,400
	WISCONSIN TOWN OF	38,600
JACKSON Total		1,777,000
KANABEC	ANN LAKE TOWN OF	58,600
	ARTHUR TOWN OF	127,300
	BRUNSWICK TOWN OF	207,400
	COMFORT TOWN OF	96,500
	FORD TOWN OF	11,100
	GRASS LAKE TOWN OF	91,900
	KANABEC TOWN OF	66,000
	KNIFE LAKE TOWN OF	109,000
	MORA CITY OF	330,600
	PEACE TOWN OF	32,600
	QUAMBA CITY OF	14,200
KANABEC Total	SOUTHFORK TOWN OF	32,500
	WHITED TOWN OF	105,400
		1,283,100
KANDIYOHI	ARCTANDER TOWN OF	161,200
	ATWATER CITY OF	305,500
	BLOMKEST CITY OF	19,100
	BURBANK TOWN OF	120,700
	COLFAX TOWN OF	165,900
	DOVRE TOWN OF	196,700
	EAST LAKE LILLIAN TOWN OF	84,000
	EDWARDS TOWN OF	210,400
	FAHLUN TOWN OF	67,200
	GENNESSEE TOWN OF	71,200
	GREEN LAKE TOWN OF	228,500
	HARRISON TOWN OF	282,900
	HOLLAND TOWN OF	277,300
	IRVING TOWN OF	187,600
	KANDIYOHI CITY OF	75,000
	KANDIYOHI TOWN OF	110,400
	LAKE ANDREW TOWN OF	121,100
	LAKE ELIZABETH TOWN OF	28,600
	LAKE LILLIAN CITY OF	51,800
	LAKE LILLIAN TOWN OF	85,800
	MAMRE TOWN OF	276,800
	NEW LONDON CITY OF	540,200
	NEW LONDON TOWN OF	358,500
	NORWAY LAKE TOWN OF	116,800
	PENNOCK CITY OF	56,900
	PRINSBURG CITY OF	82,200
RAYMOND CITY OF	212,100	
ROSELAND TOWN OF	372,500	
ROSEVILLE TOWN OF	136,400	

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	SPICER CITY OF	\$306,400
	ST JOHNS TOWN OF	181,000
	SUNBURG CITY OF	18,500
	WHITEFIELD TOWN OF	317,100
	WILLMAR CITY OF	1,173,000
	WILLMAR TOWN OF	76,200
KANDIYOHI Total		7,075,500
KITTSOON	ARVESON TOWN OF	3,600
	CLOW TOWN OF	24,300
	DAVIS TOWN OF	16,800
	DEERWOOD TOWN OF	4,100
	GRANVILLE TOWN OF	17,900
	HALLOCK CITY OF	181,000
	HALLOCK TOWN OF	61,600
	HAZELTON TOWN OF	900
	HUMBOLDT CITY OF	4,000
	JUPITER TOWN OF	14,400
	KARLSTAD CITY OF	46,200
	KENNEDY CITY OF	11,600
	LAKE BRONSON CITY OF	6,700
	LANCASTER CITY OF	71,800
	MCKINLEY TOWN OF	4,600
	NORWAY TOWN OF	12,400
	PERCY TOWN OF	20,800
	POPPLETON TOWN OF	9,300
	SKANE TOWN OF	12,600
	SOUTH RED RIVER TOWN OF	7,400
ST VINCENT CITY OF	3,600	
ST VINCENT TOWN OF	2,100	
SVEA TOWN OF	39,100	
TEGNER TOWN OF	4,800	
THOMPSON TOWN OF	23,200	
KITTSOON Total		604,800
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	23,100
	ARENA TOWN OF	23,800
	AUGUSTA TOWN OF	35,300
	BAXTER TOWN OF	69,500
	BELLINGHAM CITY OF	5,700
	BOYD CITY OF	36,000
	CAMP RELEASE TOWN OF	143,600
	CERRO GORDO TOWN OF	19,000
	DAWSON CITY OF	410,890
	FREELAND TOWN OF	4,800
GARFIELD TOWN OF	59,000	

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	HAMLIN TOWN OF	\$119,560
	HANTHO TOWN OF	28,880
	LAC QUI PARLE TOWN OF	75,800
	LAKE SHORE TOWN OF	103,600
	MADISON CITY OF	157,900
	MADISON TOWN OF	72,100
	MARIETTA CITY OF	17,000
	MAXWELL TOWN OF	69,100
	MEHURIN TOWN OF	19,800
	NASSAU CITY OF	5,100
	PERRY TOWN OF	12,300
	PROVIDENCE TOWN OF	56,900
	RIVERSIDE TOWN OF	143,320
	TEN MILE LAKE TOWN OF	81,500
	WALTER TOWN OF	41,100
	YELLOW BANK TOWN OF	58,300
LAC QUI PARLE Total		1,892,950
LAKE	CRYSTAL BAY TOWN OF	14,600
	FALL LAKE TOWN OF	12,700
	SILVER BAY CITY OF	8,200
	SILVER CREEK TOWN OF	68,750
	TWO HARBORS CITY OF	508,185
	UNORG #2	76,500
LAKE Total		688,935
LE SUEUR	CLEVELAND CITY OF	8,400
	CLEVELAND TOWN OF	217,700
	CORDOVA TOWN OF	30,600
	DERRYNANE TOWN OF	98,700
	ELYSIAN CITY OF	126,500
	ELYSIAN TOWN OF	178,100
	HEIDELBERG CITY OF	8,000
	KASOTA CITY OF	357,700
	KASOTA TOWN OF	298,900
	KILKENNY CITY OF	1,000
	KILKENNY TOWN OF	147,700
	LANESBURGH TOWN OF	273,100
	LECENTER CITY OF	163,400
	LESUEUR CITY OF	549,700
	LEXINGTON TOWN OF	67,000
	MONTGOMERY CITY OF	380,200
	MONTGOMERY TOWN OF	27,600
	NEW PRAGUE CITY OF	230,300
	OTTAWA TOWN OF	117,300
	SHARON TOWN OF	325,000
	TYRONE TOWN OF	42,500
	WASHINGTON TOWN OF	56,800
	WATERVILLE CITY OF	560,000
	WATERVILLE TOWN OF	203,600
LE SUEUR Total		4,469,800

COUNTY	CITY OR TOWN	EXCLUDED VALUE
LINCOLN	ALTA VISTA TOWN OF	\$114,400
	ARCO CITY OF	29,100
	ASH LAKE TOWN OF	136,300
	DIAMOND LAKE TOWN OF	412,500
	DRAMMEN TOWN OF	168,500
	HANSONVILLE TOWN OF	7,700
	HENDRICKS CITY OF	287,500
	HENDRICKS TOWN OF	78,700
	HOPE TOWN OF	465,600
	IVANHOE CITY OF	367,600
	LAKE BENTON CITY OF	670,400
	LAKE BENTON TOWN OF	88,900
	LAKE STAY TOWN OF	27,000
	LIMESTONE TOWN OF	25,600
	MARBLE TOWN OF	137,900
	MARSHFIELD TOWN OF	332,600
	ROYAL TOWN OF	212,300
SHAOKATAN TOWN OF	93,700	
TYLER CITY OF	493,900	
VERDI TOWN OF	158,900	
LINCOLN Total		4,309,100
LYON	AMIRET TOWN OF	126,800
	BALATON CITY OF	427,200
	CLIFTON TOWN OF	88,500
	COON CREEK TOWN OF	170,600
	COTTONWOOD CITY OF	623,500
	CUSTER TOWN OF	141,900
	EIDSVOLD TOWN OF	184,300
	FAIRVIEW TOWN OF	157,900
	FLORENCE CITY OF	19,200
	GARVIN CITY OF	72,800
	GHENT CITY OF	174,600
	GRANDVIEW TOWN OF	96,000
	ISLAND LAKE TOWN OF	103,200
	LAKE MARSHALL TOWN OF	191,000
	LUCAS TOWN OF	388,200
	LYND CITY OF	187,700
	LYND TOWN OF	378,100
	LYONS TOWN OF	83,900
	MARSHALL CITY OF	1,426,200
	MINNEOTA CITY OF	803,800
MONROE TOWN OF	196,600	
NORLAND TOWN OF	93,300	
ROCK LAKE TOWN OF	176,100	
RUSSELL CITY OF	300,200	
SHELBURNE TOWN OF	95,400	
SODUS TOWN OF	62,700	
STANLEY TOWN OF	110,100	
TAUNTON CITY OF	106,900	
TRACY CITY OF	868,600	

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	VALLERS TOWN OF	\$49,200
	WESTERHEIM TOWN OF	84,400
LYON Total		7,988,900
MAHNOMEN	BEAULIEU TOWN OF	18,300
	CHIEF TOWN OF	45,900
	HEIER TOWN OF	2,900
	LAGARDE TOWN OF	17,800
	LAKE GROVE TOWN OF	4,600
	MAHNOMEN CITY OF	4,800
	MARSH CREEK TOWN OF	50,000
	OAKLAND TOWN OF	500
	PEMBINA TOWN OF	64,300
	ROSEDALE TOWN OF	37,200
	WAUBUN CITY OF	24,100
MAHNOMEN Total		270,400
MARSHALL	AGDAR TOWN OF	17,700
	ALMA TOWN OF	38,300
	ALVARADO CITY OF	12,900
	ARGYLE CITY OF	233,100
	AUGSBURG TOWN OF	18,900
	BIG WOODS TOWN OF	30,500
	BLOOMER TOWN OF	60,000
	CEDAR TOWN OF	21,500
	COMO TOWN OF	2,200
	COMSTOCK TOWN OF	18,500
	EAST VALLEY TOWN OF	900
	EXCEL TOWN OF	51,500
	FOLDAHL TOWN OF	26,900
	GRYGLA CITY OF	3,100
	HOLT CITY OF	37,600
	HOLT TOWN OF	50,600
	HUNTLY TOWN OF	13,000
	LINCOLN TOWN OF	25,300
	MARSH GROVE TOWN OF	14,600
	MCCREA TOWN OF	38,400
	MIDDLE RIVER CITY OF	82,000
	MIDDLE RIVER TOWN OF	24,300
	NELSON PARK TOWN OF	1,800
	NEW FOLDEN TOWN OF	47,800
	NEW MAINE TOWN OF	13,300
	NEW SOLUM TOWN OF	23,100
	NEWFOLDEN CITY OF	120,700
	OAK PARK TOWN OF	48,200
	OSLO CITY OF	25,700
	SPRUCE VALLEY TOWN OF	50,900
	STEPHEN CITY OF	43,800
	STRANDQUIST CITY OF	35,200
	VEGA TOWN OF	139,700
	VIKING CITY OF	13,100

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	WANGER TOWN OF	\$58,800
	WARREN CITY OF	476,700
	WEST VALLEY TOWN OF	40,900
	WHITEFORD TOWN OF	5,100
	WRIGHT TOWN OF	4,900
MARSHALL Total		1,971,500
MARTIN	CEDAR TOWN OF	10,800
	CEYLON CITY OF	48,600
	DUNNELL CITY OF	13,700
	EAST CHAIN TOWN OF	156,000
	FAIRMONT CITY OF	1,251,000
	FAIRMONT TOWN OF	10,000
	GALENA TOWN OF	31,400
	GRANADA CITY OF	19,500
	JAY TOWN OF	4,500
	LAKE BELT TOWN OF	6,700
	LAKE FREMONT TOWN OF	10,600
	MANYASKA TOWN OF	31,900
	NASHVILLE TOWN OF	7,400
	NORTHROP CITY OF	11,500
	PLEASANT PRAIRIE TOWN OF	75,100
	RUTLAND TOWN OF	37,200
	SHERBURN CITY OF	203,200
SILVER LAKE TOWN OF	25,400	
TRIMONT CITY OF	192,500	
TRUMAN CITY OF	128,900	
WELCOME CITY OF	153,500	
WESTFORD TOWN OF	29,200	
MARTIN Total		2,458,600
MCLEOD	ACOMA TOWN OF	263,100
	BERGEN TOWN OF	345,600
	BISCAY CITY OF	114,400
	BROWNTON CITY OF	321,900
	COLLINS TOWN OF	112,800
	GLENCOE CITY OF	854,200
	GLENCOE TOWN OF	239,200
	HALE TOWN OF	159,200
	HASSAN VALLEY TOWN OF	98,400
	HELEN TOWN OF	182,900
	HUTCHINSON CITY OF	1,698,900
	HUTCHINSON TOWN OF	166,600
	LESTER PRAIRIE CITY OF	363,300
	LYNN TOWN OF	295,600
	PENN TOWN OF	132,600
	PLATO CITY OF	111,600
	RICH VALLEY TOWN OF	242,300
ROUND GROVE TOWN OF	36,000	
SILVER LAKE CITY OF	356,300	
STEWART CITY OF	184,500	

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	SUMTER TOWN OF	\$250,500
	WINSTED CITY OF	345,200
	WINSTED TOWN OF	191,100
MCLEOD Total		7,066,200
MEEKER	ACTON TOWN OF	37,900
	CEDAR MILLS CITY OF	1,500
	CEDAR MILLS TOWN OF	109,100
	COLLINWOOD TOWN OF	130,100
	COSMOS CITY OF	60,800
	DANIELSON TOWN OF	42,100
	DARWIN CITY OF	24,300
	DARWIN TOWN OF	34,300
	DASSEL CITY OF	168,000
	DASSEL TOWN OF	201,900
	EDEN VALLEY CITY OF	114,100
	ELLSWORTH TOWN OF	151,300
	FOREST CITY TOWN OF	235,100
	FOREST PRAIRIE TOWN OF	174,500
	GREENLEAF TOWN OF	175,200
	GROVE CITY CITY OF	51,600
	HARVEY TOWN OF	45,000
	KINGSTON CITY OF	2,700
	KINGSTON TOWN OF	443,800
	LITCHFIELD CITY OF	1,417,600
	LITCHFIELD TOWN OF	100,700
	MANANNAH TOWN OF	115,200
	SWEDE GROVE TOWN OF	28,300
	UNION GROVE TOWN OF	97,700
	WATKINS CITY OF	84,200
MEEKER Total		4,047,000
MILLE LACS	BOCK CITY OF	3,300
	BOGUS BROOK TOWN OF	215,100
	BORGHOLM TOWN OF	163,500
	BRADBURY TOWN OF	22,400
	DAILEY TOWN OF	33,200
	EAST SIDE TOWN OF	63,600
	FORESTON CITY OF	100,700
	GREENBUSH TOWN OF	180,400
	HAYLAND TOWN OF	59,900
	ISLE CITY OF	87,100
	ISLE HARBOR TOWN OF	39,300
	KATHIO TOWN OF	22,300
	MILACA CITY OF	229,400
	MILACA TOWN OF	105,300
	MILO TOWN OF	143,700
	MUDGETT TOWN OF	50,000
	ONAMIA CITY OF	15,600
	ONAMIA TOWN OF	27,600
	PAGE TOWN OF	36,100

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	PEASE CITY OF	\$12,200
	PRINCETON CITY OF	85,100
	PRINCETON TOWN OF	295,800
	SOUTH HARBOR TOWN OF	213,400
	WAHKON CITY OF	58,500
MILLE LACS Total		2,263,500
MORRISON	AGRAM TOWN OF	197,300
	BELLE PRAIRIE TOWN OF	201,900
	BELLEVUE TOWN OF	468,400
	BOWLUS CITY OF	83,200
	BUCKMAN CITY OF	59,100
	BUCKMAN TOWN OF	258,100
	BUH TOWN OF	133,100
	CULDRUM TOWN OF	303,300
	CUSHING TOWN OF	295,200
	DARLING TOWN OF	106,200
	ELMDALE CITY OF	95,100
	ELMDALE TOWN OF	490,500
	FLENSBURG CITY OF	211,300
	GENOLA CITY OF	28,500
	GRANITE TOWN OF	239,800
	GREEN PRAIRIE TOWN OF	231,100
	HARDING CITY OF	16,700
	HILLMAN CITY OF	28,800
	HILLMAN TOWN OF	92,500
	LAKIN TOWN OF	274,700
	LASTRUP CITY OF	73,900
	LEIGH TOWN OF	98,900
	LITTLE FALLS CITY OF	1,916,100
	LITTLE FALLS TOWN OF	198,200
	MORRILL TOWN OF	214,300
	MOTLEY CITY OF	71,400
	MOTLEY TOWN OF	30,000
	MT MORRIS TOWN OF	24,500
	PARKER TOWN OF	243,100
	PIERZ CITY OF	284,600
	PIERZ TOWN OF	305,600
	PIKE CREEK TOWN OF	334,000
	PLATTE TOWN OF	31,200
	PULASKI TOWN OF	230,300
	RANDALL CITY OF	67,700
	RICHARDSON TOWN OF	255,700
	RIPLEY TOWN OF	414,900
	ROISING TOWN OF	94,200
	ROYALTON CITY OF	324,400
	SCANDIA VALLEY TOWN OF	174,900
	SOBIESKI CITY OF	52,200
	SWAN RIVER TOWN OF	402,400
	SWANVILLE CITY OF	239,000
	SWANVILLE TOWN OF	202,800

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	TWO RIVERS TOWN OF	\$358,500
	UPSALA CITY OF	235,000
MORRISON Total		10,692,600
MOWER	ADAMS CITY OF	167,200
	ADAMS TOWN OF	193,500
	AUSTIN CITY OF	3,489,800
	AUSTIN TOWN OF	270,100
	BENNINGTON TOWN OF	50,000
	BROWNSDALE CITY OF	88,800
	CLAYTON TOWN OF	34,700
	DEXTER CITY OF	50,500
	DEXTER TOWN OF	44,300
	ELKTON CITY OF	16,100
	FRANKFORD TOWN OF	163,100
	GRAND MEADOW CITY OF	139,000
	GRAND MEADOW TOWN OF	191,800
	LANSING TOWN OF	558,800
	LEROY CITY OF	215,000
	LEROY TOWN OF	86,200
	LODI TOWN OF	84,600
	LYLE CITY OF	116,000
	LYLE TOWN OF	96,300
	MAPLEVIEW CITY OF	9,000
	MARSHALL TOWN OF	47,300
	NEVADA TOWN OF	150,800
	PLEASANT VALLEY TOWN OF	101,000
	RACINE CITY OF	40,000
	RACINE TOWN OF	102,800
	RED ROCK TOWN OF	536,500
	ROSE CREEK CITY OF	56,600
	SARGEANT CITY OF	26,100
	SARGEANT TOWN OF	29,900
	TAOPI CITY OF	6,200
	UDOLPHO TOWN OF	337,200
	WALTHAM CITY OF	32,500
	WALTHAM TOWN OF	98,200
	WINDOM TOWN OF	82,000
MOWER Total		7,711,900
MURRAY	AVOCA CITY OF	27,600
	BELFAST TOWN OF	141,500
	BONDIN TOWN OF	173,400
	CAMERON TOWN OF	61,900
	CHANARAMBIE TOWN OF	75,500
	CHANDLER CITY OF	36,500
	CURRIE CITY OF	70,500
	DES MOINES RIVER TOWN OF	125,100
	DOVRAY TOWN OF	97,800
	ELLSBOROUGH TOWN OF	61,000
	FENTON TOWN OF	14,100

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	FULDA CITY OF	\$343,700
	HADLEY CITY OF	58,200
	HOLLY TOWN OF	110,200
	IONA CITY OF	66,300
	IONA TOWN OF	165,600
	LAKE SARAH TOWN OF	296,300
	LAKE WILSON CITY OF	51,600
	LEEDS TOWN OF	46,700
	LIME LAKE TOWN OF	95,300
	LOWVILLE TOWN OF	64,100
	MASON TOWN OF	71,200
	MOULTON TOWN OF	94,600
	MURRAY TOWN OF	134,800
	SHETEK TOWN OF	71,900
	SKANDIA TOWN OF	91,400
	SLAYTON CITY OF	721,000
	SLAYTON TOWN OF	123,900
MURRAY Total		3,491,700
NICOLLET	BELGRADE TOWN OF	317,900
	BERNADOTTE TOWN OF	63,900
	BRIGHTON TOWN OF	42,500
	COURTLAND CITY OF	63,300
	COURTLAND TOWN OF	130,900
	GRANBY TOWN OF	70,400
	LAFAYETTE CITY OF	230,300
	LAFAYETTE TOWN OF	74,500
	LAKE PRAIRIE TOWN OF	137,100
	NEW SWEDEN TOWN OF	147,500
	NICOLLET CITY OF	172,800
	NICOLLET TOWN OF	130,700
	NORTH MANKATO CITY OF	1,110,700
	OSHAWA TOWN OF	350,600
	RIDGELY TOWN OF	154,200
	ST PETER CITY OF	2,470,700
	TRAVERSE TOWN OF	52,100
	WEST NEWTON TOWN OF	69,200
NICOLLET Total		5,789,300
NOBLES	ADRIAN CITY OF	370,000
	BIGELOW CITY OF	54,900
	BIGELOW TOWN OF	67,600
	BLOOM TOWN OF	58,300
	BREWSTER CITY OF	199,100
	DEWALD TOWN OF	208,600
	DUNDEE CITY OF	53,000
	ELK TOWN OF	147,300
	ELLSWORTH CITY OF	214,000
	GRAHAM LAKES TOWN OF	140,600
	GRAND PRAIRIE TOWN OF	128,600
	HERSEY TOWN OF	165,900

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	INDIAN LAKE TOWN OF	\$119,100
	LARKIN TOWN OF	52,100
	LEOTA TOWN OF	130,800
	LISMORE CITY OF	175,700
	LISMORE TOWN OF	39,000
	LITTLE ROCK TOWN OF	153,500
	LORAIN TOWN OF	104,000
	OLNEY TOWN OF	131,200
	RANSOM TOWN OF	158,500
	ROUND LAKE CITY OF	54,000
	RUSHMORE CITY OF	111,800
	SEWARD TOWN OF	197,400
	SUMMIT LAKE TOWN OF	116,800
	WESTSIDE TOWN OF	94,800
	WILMONT CITY OF	107,800
	WILMONT TOWN OF	75,900
	WORTHINGTON CITY OF	1,452,100
	WORTHINGTON TOWN OF	302,600
NOBLES Total		5,385,000
NORMAN	ADA CITY OF	85,700
	ANTHONY TOWN OF	6,700
	BEAR PARK TOWN OF	36,200
	FLOM TOWN OF	52,300
	FOSSUM TOWN OF	53,300
	GARY CITY OF	109,600
	GOOD HOPE TOWN OF	23,400
	GREEN MEADOW TOWN OF	15,200
	HALSTAD CITY OF	146,700
	HALSTAD TOWN OF	31,200
	HEGNE TOWN OF	44,800
	HENDRUM CITY OF	9,900
	HENDRUM TOWN OF	24,500
	HOME LAKE TOWN OF	61,900
	LAKE IDA TOWN OF	13,900
	LEE TOWN OF	45,400
	MARY TOWN OF	9,200
	MCDONALDSVILLE TOWN OF	36,100
	ROCKWELL TOWN OF	6,400
	SHELLY CITY OF	42,900
	SHELLY TOWN OF	42,100
	SUNDAL TOWN OF	45,000
	TWIN VALLEY CITY OF	34,900
	WUKON TOWN OF	9,500
	WILD RICE TOWN OF	96,700
	WINCHESTER TOWN OF	7,500
NORMAN Total		1,091,000
OLMSTED	BYRON CITY OF	35,300
	CASCADE TOWN OF	186,300
	CHATFIELD CITY OF	90,200

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	DOVER CITY OF	\$73,500
	DOVER TOWN OF	133,600
	ELMIRA TOWN OF	162,900
	EYOTA CITY OF	84,600
	EYOTA TOWN OF	294,400
	FARMINGTON TOWN OF	40,700
	HAVERHILL TOWN OF	220,300
	HIGH FOREST TOWN OF	342,700
	KALMAR TOWN OF	329,100
	MARION TOWN OF	463,600
	NEW HAVEN TOWN OF	398,500
	ORION TOWN OF	241,700
	ORONOCO CITY OF	153,000
	ORONOCO TOWN OF	182,800
	PLEASANT GROVE TOWN OF	342,400
	QUINCY TOWN OF	179,900
	ROCHESTER CITY OF	2,259,200
	ROCHESTER TOWN OF	107,300
	ROCK DELL TOWN OF	190,300
	SALEM TOWN OF	234,300
	STEWARTVILLE CITY OF	497,700
	VIOLA TOWN OF	252,700
OLMSTED Total		7,497,000
OTTER TAIL	AASTAD TOWN OF	229,700
	AMOR TOWN OF	233,600
	AURDAL TOWN OF	272,700
	BATTLE LAKE CITY OF	486,000
	BLOWERS TOWN OF	117,300
	BLUFFTON CITY OF	97,500
	BLUFFTON TOWN OF	87,400
	BUSE TOWN OF	238,900
	BUTLER TOWN OF	58,700
	CANDOR TOWN OF	180,800
	CARLISLE TOWN OF	65,900
	CLITHERALL CITY OF	153,600
	CLITHERALL TOWN OF	136,000
	COMPTON TOWN OF	347,800
	CORLISS TOWN OF	192,500
	DALTON CITY OF	99,500
	DANE PRAIRIE TOWN OF	531,500
	DEAD LAKE TOWN OF	157,500
	DEER CREEK CITY OF	137,500
	DEER CREEK TOWN OF	145,700
	DENT CITY OF	25,100
	DORA TOWN OF	220,800
	DUNN TOWN OF	60,900
	EAGLE LAKE TOWN OF	113,500
	EASTERN TOWN OF	138,400
	EDNA TOWN OF	189,000
	EFFINGTON TOWN OF	129,500

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	ELIZABETH CITY OF	\$60,500
	ELIZABETH TOWN OF	158,100
	ELMO TOWN OF	175,500
	ERHARD CITY OF	81,300
	ERHARDS GROVE TOWN OF	179,800
	EVERTS TOWN OF	14,500
	FERGUS FALLS CITY OF	2,389,500
	FERGUS FALLS TOWN OF	245,000
	FOLDEN TOWN OF	36,200
	FRIBERG TOWN OF	251,000
	GIRARD TOWN OF	188,400
	GORMAN TOWN OF	198,100
	HENNING CITY OF	431,400
	HENNING TOWN OF	221,200
	HOBART TOWN OF	210,600
	HOMESTEAD TOWN OF	266,900
	INMAN TOWN OF	124,300
	LEAF LAKE TOWN OF	191,900
	LEAF MOUNTAIN TOWN OF	55,700
	LIDA TOWN OF	233,100
	MAINE TOWN OF	245,800
	MAPLEWOOD TOWN OF	170,700
	NEW YORK MILLS CITY OF	234,000
	NEWTON TOWN OF	179,400
	NIDAROS TOWN OF	306,500
	NORWEGIAN GROVE TOWN OF	231,600
	OAK VALLEY TOWN OF	186,800
	ORWELL TOWN OF	212,400
	OSCAR TOWN OF	213,800
	OTTERTAIL CITY OF	114,900
	OTTERTAIL TOWN OF	31,300
	OTTO TOWN OF	127,000
	PADDOCK TOWN OF	124,500
	PARKERS PRAIRIE CITY OF	485,000
	PARKERS PRAIRIE TOWN OF	312,300
	PELICAN RAPIDS CITY OF	296,700
	PELICAN TOWN OF	293,400
	PERHAM CITY OF	652,400
	PERHAM TOWN OF	245,200
	PINE LAKE TOWN OF	58,200
	RICHVILLE CITY OF	9,200
	ROTHSAY CITY OF	8,100
	RUSH LAKE TOWN OF	95,900
	SCAMBLER TOWN OF	162,600
	ST OLAF TOWN OF	391,900
	STAR LAKE TOWN OF	277,600
	SVERDRUP TOWN OF	428,900
	TORDENSKJOLD TOWN OF	127,500
	TRONDHJEM TOWN OF	125,500
	TUMULI TOWN OF	187,400
	UNDERWOOD CITY OF	287,600

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	URBANK CITY OF	\$14,900
	VERGAS CITY OF	331,200
	VINING CITY OF	81,600
	WESTERN TOWN OF	47,000
	WOODSIDE TOWN OF	126,400
OTTER TAIL Total		17,985,500
PENNINGTON	BLACK RIVER TOWN OF	43,500
	BRAY TOWN OF	18,300
	CLOVER LEAF TOWN OF	51,400
	DEER PARK TOWN OF	35,600
	GOODRIDGE CITY OF	5,500
	GOODRIDGE TOWN OF	18,100
	HICKORY TOWN OF	3,200
	HIGHLANDING TOWN OF	172,800
	KRATKA TOWN OF	82,600
	MAYFIELD TOWN OF	39,500
	NORDEN TOWN OF	51,800
	NORTH TOWN OF	244,600
	NUMEDAL TOWN OF	11,600
	REINER TOWN OF	80,600
	RIVER FALLS TOWN OF	98,100
	ROCKSBURY TOWN OF	234,000
	SANDERS TOWN OF	98,600
	SILVERTON TOWN OF	90,800
	SMILEY TOWN OF	240,500
	ST HILAIRE CITY OF	157,200
	STAR TOWN OF	85,800
	THIEF RIVER FALLS CITY OF	1,996,600
	WYANDOTTE TOWN OF	10,500
PENNINGTON Total		3,871,200
PINE	ARLONE TOWN OF	22,900
	ASKOV CITY OF	89,400
	BARRY TOWN OF	29,500
	BIRCH CREEK TOWN OF	84,100
	BREMEN TOWN OF	30,300
	BROOK PARK TOWN OF	17,100
	BRUNO CITY OF	71,000
	BRUNO TOWN OF	18,000
	CHENGWATANA TOWN OF	111,500
	CLOVER TOWN OF	21,400
	DANFORTH TOWN OF	56,500
	DELL GROVE TOWN OF	159,200
	DENHAM CITY OF	2,400
	FINLAYSON CITY OF	88,600
	FINLAYSON TOWN OF	87,000
	HINCKLEY CITY OF	166,600
	HINCKLEY TOWN OF	62,000
	KERRICK CITY OF	31,100
	KERRICK TOWN OF	26,900

COUNTY	CITY OR TOWN	EXCLUDED VALUE
PINE	KETTLE RIVER TOWN OF	\$62,000
	MISSION CREEK TOWN OF	18,400
	NORMAN TOWN OF	10,200
	PARK TOWN OF	5,200
	PARTRIDGE TOWN OF	167,400
	PINE CITY CITY OF	474,900
	PINE CITY TOWN OF	132,500
	PINE LAKE TOWN OF	70,700
	POKEGAMA TOWN OF	210,600
	ROCK CREEK CITY OF	144,800
	ROYALTON TOWN OF	81,400
	SANDSTONE CITY OF	134,000
	SANDSTONE TOWN OF	74,500
	STURGEON LAKE TOWN OF	44,000
	WILLOW RIVER CITY OF	41,900
	WILMA TOWN OF	1,200
	WINDEMERE TOWN OF	65,900
PINE Total		2,915,100
PIPESTONE	AETNA TOWN OF	113,400
	ALTONA TOWN OF	68,100
	BURKE TOWN OF	113,800
	EDEN TOWN OF	88,400
	EDGERTON CITY OF	579,900
	ELMER TOWN OF	93,000
	FOUNTAIN PRAIRIE TOWN OF	65,800
	GRANGE TOWN OF	115,100
	GRAY TOWN OF	159,400
	HATFIELD CITY OF	12,000
	HOLLAND CITY OF	94,300
	IHLEN CITY OF	47,100
	JASPER CITY OF	133,000
	OSBORNE TOWN OF	76,600
	PIPESTONE CITY OF	1,073,600
	ROCK TOWN OF	104,200
	RUTHTON CITY OF	181,100
SWEET TOWN OF	192,500	
TROSKY CITY OF	89,800	
TROY TOWN OF	286,100	
WOODSTOCK CITY OF	36,200	
PIPESTONE Total		3,723,400
POLK	ANGUS TOWN OF	20,100
	BELTRAMI CITY OF	29,500
	BRANDEVOLD TOWN OF	201,600
	BRISLET TOWN OF	25,000
	BYGLAND TOWN OF	39,300
	CHESTER TOWN OF	37,800
	CLIMAX CITY OF	26,800
	COLUMBIA TOWN OF	161,200
CROOKSTON CITY OF	1,419,200	

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	CROOKSTON TOWN OF	\$106,700
	EAST GRAND FORKS CITY OF	258,300
	ERSKINE CITY OF	195,500
	ESTHER TOWN OF	10,600
	FERTILE CITY OF	288,700
	FISHER CITY OF	193,500
	FISHER TOWN OF	18,100
	FOSSTON CITY OF	363,900
	GARDEN TOWN OF	154,300
	GARFIELD TOWN OF	233,800
	GENTILLY TOWN OF	179,400
	GODFREY TOWN OF	81,900
	GRAND FORKS TOWN OF	116,800
	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	299,600
	KNUTE TOWN OF	159,600
	LENGBY CITY OF	7,800
	LESSOR TOWN OF	37,200
	LIBERTY TOWN OF	72,400
	LOWELL TOWN OF	3,900
	MCINTOSH CITY OF	246,800
	MENTOR CITY OF	10,800
	NESBIT TOWN OF	13,700
	NIELSVILLE CITY OF	9,600
	NORTHLAND TOWN OF	43,100
	ONSTAD TOWN OF	56,800
	QUEEN TOWN OF	38,900
	ROOME TOWN OF	16,000
	ROSEBUD TOWN OF	73,600
	RUSSIA TOWN OF	5,000
	SCANDIA TOWN OF	54,800
	SULLIVAN TOWN OF	20,000
	WINGER CITY OF	49,400
	WOODSIDE TOWN OF	83,000
POLK Total		5,618,600
POPE	BANGOR TOWN OF	37,100
	BARSNESS TOWN OF	158,800
	BEN WADE TOWN OF	178,900
	BLUE MOUNDS TOWN OF	270,700
	CHIPPEWA FALLS TOWN OF	99,200
	CYRUS CITY OF	47,800
	FARWELL CITY OF	38,500
	GILCHRIST TOWN OF	182,300
	GLENWOOD CITY OF	856,900
	GLENWOOD TOWN OF	228,300
	GROVE LAKE TOWN OF	131,300

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	HOFF TOWN OF	\$20,700
	LAKE JOHANNA TOWN OF	87,600
	LANGHEI TOWN OF	185,600
	LEVEN TOWN OF	79,400
	LONG BEACH CITY OF	143,300
	LOWRY CITY OF	75,800
	MINNEWASKA TOWN OF	230,200
	NEW PRAIRIE TOWN OF	84,900
	NORA TOWN OF	132,100
	RENO TOWN OF	119,100
	ROLLING FORKS TOWN OF	109,600
	SEDAN CITY OF	8,500
	STARBUCK CITY OF	508,600
	VILLARD CITY OF	171,900
	WALDEN TOWN OF	93,400
	WESTPORT CITY OF	35,600
	WESTPORT TOWN OF	172,800
	WHITE BEAR LAKE TOWN OF	454,000
POPE Total		4,942,900
RAMSEY	ARDEN HILLS CITY OF	604,500
	FALCON HEIGHTS CITY OF	913,300
	GEM LAKE CITY OF	92,200
	LAUDERDALE CITY OF	222,600
	LITTLE CANADA CITY OF	303,500
	MAPLEWOOD CITY OF	1,543,300
	MOUNDS VIEW CITY OF	871,100
	NEW BRIGHTON CITY OF	610,700
	NORTH OAKS CITY OF	87,400
	NORTH ST PAUL CITY OF	1,200,900
	ROSEVILLE CITY OF	3,182,700
	SHOREVIEW CITY OF	1,446,900
	SPRING LAKE PARK CITY OF	12,500
	ST ANTHONY CITY OF	14,800
	ST PAUL CITY OF	55,305,800
	VADNAIS HEIGHTS CITY OF	182,100
	WHITE BEAR LK CITY OF	2,967,200
	WHITE BEAR TOWN OF	1,774,800
RAMSEY Total		71,336,300
RED LAKE	BROOKS CITY OF	21,500
	GERVAIS TOWN OF	10,200
	OKLEE CITY OF	51,100
	PLUMMER CITY OF	18,200
	RED LAKE FALLS CITY OF	47,400
	RIVER TOWN OF	5,000
	TERREBONNE TOWN OF	17,500
RED LAKE Total		170,900
REDWOOD	BELVIEW CITY OF	90,300
	BROOKVILLE TOWN OF	197,400

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	CHARLESTOWN TOWN OF	\$101,100
	CLEMENTS CITY OF	103,300
	DELHI CITY OF	43,400
	DELHI TOWN OF	136,500
	GALES TOWN OF	99,000
	GRANITE ROCK TOWN OF	64,000
	JOHNSONVILLE TOWN OF	38,400
	KINTIRE TOWN OF	41,700
	LAMBERTON CITY OF	157,400
	LAMBERTON TOWN OF	23,600
	LUCAN CITY OF	40,600
	MILROY CITY OF	135,300
	MORGAN CITY OF	144,300
	MORGAN TOWN OF	95,800
	NEW AVON TOWN OF	188,100
	NORTH HERO TOWN OF	102,200
	PAXTON TOWN OF	300,500
	REDWOOD FALLS CITY OF	1,509,100
	REDWOOD FALLS TOWN OF	169,600
	REVERE CITY OF	6,800
	SANBORN CITY OF	158,900
	SEAFORTH CITY OF	79,100
	SHERIDAN TOWN OF	49,800
	SHERMAN TOWN OF	122,600
	SPRINGDALE TOWN OF	360,500
	SUNDOWN TOWN OF	108,600
	SWEDES FOREST TOWN OF	47,200
	THREE LAKES TOWN OF	10,700
	UNDERWOOD TOWN OF	133,200
	VAIL TOWN OF	50,700
	VESTA CITY OF	99,900
	VESTA TOWN OF	163,100
	WABASSO CITY OF	140,200
	WALNUT GROVE CITY OF	262,800
	WANDA CITY OF	29,400
	WATERBURY TOWN OF	116,000
	WESTLINE TOWN OF	121,700
	WILLOW LAKE TOWN OF	124,400
REDWOOD Total		5,967,200
RENVILLE	BANDON TOWN OF	17,000
	BEAVER FALLS TOWN OF	194,100
	BIRCH COOLEY TOWN OF	23,300
	BIRD ISLAND CITY OF	532,700
	BIRD ISLAND TOWN OF	301,800
	BOON LAKE TOWN OF	232,000
	BROOKFIELD TOWN OF	5,000
	BUFFALO LAKE CITY OF	298,700
	CAIRO TOWN OF	156,800
	CAMP TOWN OF	100,500
	CROOKS TOWN OF	172,500

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	DANUBE CITY OF	\$259,200
	EMMET TOWN OF	151,500
	ERICSON TOWN OF	96,000
	FAIRFAX CITY OF	135,900
	FLORA TOWN OF	101,000
	FRANKLIN CITY OF	145,500
	HAWK CREEK TOWN OF	136,500
	HECTOR CITY OF	421,500
	HECTOR TOWN OF	56,200
	HENRYVILLE TOWN OF	180,600
	KINGMAN TOWN OF	220,900
	MARTINSBURG TOWN OF	209,800
	MELVILLE TOWN OF	20,700
	MORTON CITY OF	270,000
	NORFOLK TOWN OF	51,800
	OLIVIA CITY OF	1,232,000
	OSCEOLA TOWN OF	201,700
	PALMYRA TOWN OF	72,100
	PRESTON LAKE TOWN OF	131,600
	RENVILLE CITY OF	450,300
	SACRED HEART CITY OF	507,100
	SACRED HEART TOWN OF	193,500
	TROY TOWN OF	324,300
	WANG TOWN OF	107,000
	WELLINGTON TOWN OF	91,100
	WINFIELD TOWN OF	331,800
RENVILLE Total		8,134,000
RICE	BRIDGEWATER TOWN OF	391,900
	CANNON CITY TOWN OF	565,500
	DUNDAS CITY OF	102,200
	ERIN TOWN OF	195,900
	FARIBAULT CITY OF	1,504,000
	FOREST TOWN OF	142,700
	LONSDALE CITY OF	210,400
	MORRISTOWN CITY OF	222,700
	MORRISTOWN TOWN OF	124,300
	NERSTRAND CITY OF	10,300
	NORTHFIELD CITY OF	2,538,900
	NORTHFIELD TOWN OF	239,400
	RICHLAND TOWN OF	180,400
	SHIELDSVILLE TOWN OF	54,400
	WALCOTT TOWN OF	195,800
	WARSAW TOWN OF	258,300
	WEBSTER TOWN OF	272,000
	WELLS TOWN OF	415,400
	WHEATLAND TOWN OF	114,600
	WHEELING TOWN OF	205,600
RICE Total		7,944,700

COUNTY	CITY OR TOWN	EXCLUDED VALUE
ROCK	BATTLE PLAIN TOWN OF	\$38,300
	BEAVER CREEK CITY OF	126,700
	BEAVER CREEK TOWN OF	95,400
	CLINTON TOWN OF	111,000
	DENVER TOWN OF	53,800
	HARDWICK CITY OF	70,600
	HILLS CITY OF	246,100
	JASPER CITY OF	13,400
	KANARANZI TOWN OF	125,700
	KENNETH CITY OF	14,000
	LUVERNE CITY OF	1,281,000
	LUVERNE TOWN OF	219,800
	MAGNOLIA CITY OF	42,600
	MAGNOLIA TOWN OF	150,400
	MARTIN TOWN OF	400,600
	MOUND TOWN OF	72,100
ROSE DELL TOWN OF	71,700	
SPRINGWATER TOWN OF	128,800	
STEEN CITY OF	26,700	
VIENNA TOWN OF	151,200	
ROCK Total		3,439,900
ROSEAU	BADGER CITY OF	18,400
	BARNETT TOWN OF	4,300
	BARTO TOWN OF	30,400
	FALUN TOWN OF	15,400
	GREENBUSH CITY OF	40,200
	HEREIM TOWN OF	4,600
	JADIS TOWN OF	22,600
	LAKE TOWN OF	13,400
	LAONA TOWN OF	20,600
	MICKINOCK TOWN OF	24,800
	MORANVILLE TOWN OF	44,100
	ROSEAU CITY OF	76,200
	SPRUCE TOWN OF	9,000
	UNORG 161-37	9,600
WARROAD CITY OF	144,600	
ROSEAU Total		478,200
SCOTT	BELLE PLAINE CITY OF	125,600
	BELLE PLAINE TOWN OF	123,000
	BLAKELEY TOWN OF	49,800
	CEDAR LAKE TOWN OF	126,400
	CREDIT RIVER TOWN OF	38,000
	HELENA TOWN OF	17,400
	JORDAN CITY OF	42,600
	LOUISVILLE TOWN OF	19,700
	NEW MARKET CITY OF	12,000
	NEW MARKET TOWN OF	60,800
NEW PRAGUE CITY OF	53,800	
PRIOR LAKE CITY OF	186,800	

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	SAND CREEK TOWN OF	\$72,700
	SHAKOPEE CITY OF	174,000
	SPRING LAKE TOWN OF	33,300
	ST LAWRENCE TOWN OF	9,000
SCOTT Total		<u>1,144,900</u>
SHERBURNE	BALDWIN TOWN OF	19,800
	BECKER CITY OF	15,900
	BECKER TOWN OF	76,100
	BIG LAKE CITY OF	202,800
	BIG LAKE TOWN OF	159,800
	BLUE HILL TOWN OF	92,300
	CLEAR LAKE CITY OF	32,600
	CLEAR LAKE TOWN OF	61,400
	ELK RIVER CITY OF	227,550
	HAVEN TOWN OF	114,520
	LIVONIA TOWN OF	59,300
	ORROCK TOWN OF	50,000
	PALMER TOWN OF	100,000
	SANTIAGO TOWN OF	140,800
	ST CLOUD CITY OF	500,200
	ZIMMERMAN CITY OF	97,800
SHERBURNE Total		<u>1,950,870</u>
SIBLEY	ALFSBORG TOWN OF	426,800
	ARLINGTON CITY OF	20,900
	ARLINGTON TOWN OF	360,700
	BISMARCK TOWN OF	252,100
	CORNISH TOWN OF	261,600
	DRYDEN TOWN OF	191,000
	FAXON TOWN OF	194,800
	GAYLORD CITY OF	1,074,400
	GIBBON CITY OF	355,500
	GRAFTON TOWN OF	154,900
	GREEN ISLE CITY OF	23,600
	GREEN ISLE TOWN OF	254,700
	HENDERSON CITY OF	345,400
	HENDERSON TOWN OF	180,900
	JESSENLAND TOWN OF	126,700
	KELSO TOWN OF	211,300
	MOLTKE TOWN OF	141,900
	NEW AUBURN CITY OF	88,600
	NEW AUBURN TOWN OF	153,300
	SEVERANCE TOWN OF	238,900
	SIBLEY TOWN OF	128,300
	TRANSIT TOWN OF	362,600
	WASHINGTON LAKE TOWN OF	356,800
	WINTHROP CITY OF	995,100
SIBLEY Total		<u>6,900,800</u>

COUNTY	CITY OR TOWN	EXCLUDED VALUE
ST LOUIS	ALBORN TOWN OF	\$8,800
	ANGORA TOWN OF	24,100
	AULT TOWN OF	10,700
	AURORA CITY OF	151,910
	BABBITT CITY OF	242,950
	BALKAN TOWN OF	1,700
	BEATTY TOWN OF	52,500
	BIWABIK CITY OF	88,650
	BIWABIK TOWN OF	23,050
	BREITUNG TOWN OF	28,200
	BREVATOR TOWN OF	111,450
	BROOKSTON CITY OF	26,600
	BUHL CITY OF	43,150
	CANOSIA TOWN OF	85,250
	CEDAR VALLEY TOWN OF	30,700
	CHERRY TOWN OF	15,400
	CHISHOLM CITY OF	180,200
	CLINTON TOWN OF	14,500
	COOK CITY OF	31,100
	COTTON TOWN OF	55,600
	DULUTH CITY OF	24,834,800
	DULUTH TOWN OF	325,040
	ELY CITY OF	1,221,900
	EMBARRASS TOWN OF	65,000
	EVELETH CITY OF	1,322,150
	FAIRBANKS TOWN OF	19,500
	FAYAL TOWN OF	117,120
	FINE LAKES TOWN OF	5,700
	FLOODWOOD CITY OF	17,600
	FREDENBERG TOWN OF	28,200
	FRENCH TOWN OF	28,600
	GILBERT CITY OF	551,830
	GNESEN TOWN OF	280,100
	GRAND LAKE TOWN OF	177,410
	GREENWOOD TOWN OF	185,700
	HALDEN TOWN OF	30,500
	HERMANTOWN CITY OF	926,510
	HIBBING CITY OF	1,720,150
	HOYT LAKES CITY OF	64,180
	INDUSTRIAL TOWN OF	41,600
	IRON JUNCTION CITY OF	2,000
	KABETOGAMA TOWN OF	14,600
	KELSEY TOWN OF	2,150
	LAKEWOOD TOWN OF	146,410
	LEIDING TOWN OF	14,090
	LEONIDAS CITY OF	3,300
	MCDAVITT TOWN OF	29,900
	MCKINLEY CITY OF	1,650
	MIDWAY TOWN OF	221,000
	MORCOM TOWN OF	8,700
	MORSE TOWN OF	67,200

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	MT IRON CITY OF	\$122,380
	NEW INDEPENDENCE TOWN OF	33,500
	NORMANNA TOWN OF	74,050
	NORTH STAR TOWN OF	8,480
	ORR CITY OF	1,300
	OWENS TOWN OF	39,800
	PIKE TOWN OF	8,600
	PROCTOR CITY OF	492,050
	RICE LAKE TOWN OF	644,120
	SANDY TOWN OF	18,350
	SOLWAY TOWN OF	128,680
	TOWER CITY OF	7,700
	UNORG 03-ISLD LAKE	10,000
	UNORG 05-CENT LAKES	70,650
	UNORG 06-BIWABIK	12,900
	UNORG 07-B&B ISLD	40,800
	UNORG 08-MT IRON	62,000
	UNORG 09-BALKAN	88,400
	UNORG 10-LAKE VERM	40,900
	UNORG 12-NW	17,700
	VERMILION LAKE TOWN OF	1,700
	VIRGINIA CITY OF	2,430,870
	WHITE TOWN OF	220,600
	WINTON CITY OF	13,800
ST LOUIS Total		38,290,430
STEARNS		
	ALBANY CITY OF	401,300
	ALBANY TOWN OF	271,900
	ASHLEY TOWN OF	5,700
	AVON CITY OF	56,500
	AVON TOWN OF	29,800
	BELGRADE CITY OF	110,400
	BROCKWAY TOWN OF	29,200
	BROOTEN CITY OF	202,200
	COLD SPRING CITY OF	80,200
	COLLEGEVILLE TOWN OF	348,700
	CROW LAKE TOWN OF	91,200
	CROW RIVER TOWN OF	59,600
	EDEN LAKE TOWN OF	374,700
	EDEN VALLEY CITY OF	95,500
	ELROSA CITY OF	52,500
	FAIR HAVEN TOWN OF	246,300
	FARMING TOWN OF	267,800
	FREEMPORT CITY OF	196,200
	GETTY TOWN OF	118,200
	GREENWALD CITY OF	64,000
	GROVE TOWN OF	43,800
	HOLDING TOWN OF	66,600
	HOLDINGFORD CITY OF	323,000
	KIMBALL CITY OF	164,400
	KRAIN TOWN OF	161,400

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	LAKE GEORGE TOWN OF	\$50,500
	LAKE HENRY CITY OF	89,200
	LAKE HENRY TOWN OF	67,800
	LESAUK TOWN OF	121,900
	LUXEMBURG TOWN OF	145,200
	LYNDEN TOWN OF	43,200
	MAINE PRAIRIE TOWN OF	318,400
	MEIRE GROVE CITY OF	99,600
	MELROSE CITY OF	924,800
	MELROSE TOWN OF	125,400
	MILLWOOD TOWN OF	77,800
	MUNSON TOWN OF	525,500
	NEW MUNICH CITY OF	60,100
	NORTH FORK TOWN OF	50,800
	OAK TOWN OF	231,500
	PAYNESVILLE CITY OF	341,300
	PAYNESVILLE TOWN OF	411,100
	RAYMOND TOWN OF	40,400
	RICHMOND CITY OF	47,500
	ROCKVILLE CITY OF	407,700
	ROSCOE CITY OF	69,900
	SARTELL CITY OF	20,700
	SAUK CENTRE CITY OF	920,800
	SAUK CENTRE TOWN OF	189,500
	SPRING HILL CITY OF	15,700
	SPRING HILL TOWN OF	9,700
	ST ANTHONY CITY OF	7,300
	ST AUGUSTA CITY OF	136,400
	ST CLOUD CITY OF	2,999,300
	ST JOSEPH CITY OF	19,800
	ST JOSEPH TOWN OF	58,700
	ST MARTIN CITY OF	42,300
	ST MARTIN TOWN OF	17,200
	ST STEPHEN CITY OF	71,100
	ST WENDEL TOWN OF	54,200
	WAITE PARK CITY OF	167,900
	WAKEFIELD TOWN OF	292,900
	ZION TOWN OF	150,900
STEARNS Total		13,285,100
STEELE	AURORA TOWN OF	103,700
	BERLIN TOWN OF	285,100
	BLOOMING PRAIRIE CITY OF	345,700
	BLOOMING PRAIRIE TOWN OF	323,000
	CLINTON FALLS TOWN OF	176,600
	DEERFIELD TOWN OF	175,300
	ELLEDALE CITY OF	199,400
	HAVANA TOWN OF	187,800
	LEMOND TOWN OF	256,100
	MEDFORD CITY OF	180,500
	MEDFORD TOWN OF	169,000

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	MERIDEN TOWN OF	\$156,800
	MERTON TOWN OF	237,300
	OWATONNA CITY OF	2,328,900
	OWATONNA TOWN OF	125,900
	SOMERSET TOWN OF	471,200
	SUMMIT TOWN OF	284,200
STEELE Total		6,006,500
STEVENS	BAKER TOWN OF	29,600
	CHOKIO CITY OF	44,500
	DARNEN TOWN OF	3,600
	DONNELLY CITY OF	118,300
	DONNELLY TOWN OF	15,800
	EVERGLADE TOWN OF	25,400
	FRAMNAS TOWN OF	2,900
	HANCOCK CITY OF	29,000
	HORTON TOWN OF	18,400
	MOORE TOWN OF	25,600
	MORRIS CITY OF	473,200
	MORRIS TOWN OF	35,000
	PEPPER TOWN OF	48,100
	RENDSVILLE TOWN OF	7,300
	SCOTT TOWN OF	76,100
	SWAN LAKE TOWN OF	38,500
STEVENS Total		991,300
SWIFT	APPLETON CITY OF	243,000
	APPLETON TOWN OF	29,500
	BENSON CITY OF	574,700
	BENSON TOWN OF	61,300
	CAMP LAKE TOWN OF	46,700
	CASHEL TOWN OF	6,200
	CLONTARF CITY OF	7,000
	CLONTARF TOWN OF	66,800
	DANVERS CITY OF	42,200
	DEGRAFF CITY OF	24,300
	EDISON TOWN OF	22,900
	FAIRFIELD TOWN OF	70,900
	HAYES TOWN OF	69,000
	HEGBERT TOWN OF	6,600
	KERKHOVEN CITY OF	74,600
	KERKHOVEN TOWN OF	105,100
	KILDARE TOWN OF	103,900
	MOYER TOWN OF	5,000
	MURDOCK CITY OF	91,800
	PILLSBURY TOWN OF	45,000
	SHIBLE TOWN OF	15,600
	SIX MILE GROVE TOWN OF	10,300
	SWENODA TOWN OF	1,700

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	TARA TOWN OF	\$9,600
	TORNING TOWN OF	35,200
	WEST BANK TOWN OF	51,700
SWIFT Total		1,820,600
TODD	BARTLETT TOWN OF	115,800
	BERTHA CITY OF	80,900
	BERTHA TOWN OF	161,000
	BIRCHDALE TOWN OF	116,800
	BROWERVILLE CITY OF	218,000
	BRUCE TOWN OF	108,500
	BURLEENE TOWN OF	221,300
	BURNHAMVILLE TOWN OF	31,400
	BURTRUM CITY OF	11,800
	CLARISSA CITY OF	35,200
	EAGLE BEND CITY OF	126,900
	EAGLE VALLEY TOWN OF	118,300
	FAWN LAKE TOWN OF	26,700
	GERMANIA TOWN OF	62,300
	GORDON TOWN OF	83,400
	GREY EAGLE CITY OF	81,600
	GREY EAGLE TOWN OF	25,000
	HARTFORD TOWN OF	247,700
	HEWITT CITY OF	96,300
	IONA TOWN OF	111,100
	KANDOTA TOWN OF	77,400
	LITTLE ELK TOWN OF	2,100
	LITTLE SAUK TOWN OF	14,200
	LONG PRAIRIE CITY OF	400,500
	LONG PRAIRIE TOWN OF	101,000
	MORAN TOWN OF	77,900
	OSAKIS CITY OF	59,200
	REYNOLDS TOWN OF	76,500
	ROUND PRAIRIE TOWN OF	126,700
	STAPLES CITY OF	153,600
	STAPLES TOWN OF	34,400
	STOWE PRAIRIE TOWN OF	197,300
	TURTLE CREEK TOWN OF	15,900
	VILLARD TOWN OF	21,600
	WARD TOWN OF	183,800
	WEST UNION CITY OF	5,000
	WYKEHAM TOWN OF	113,700
TODD Total		3,740,800
TRAVERSE	ARTHUR TOWN OF	72,200
	BROWNS VALLEY CITY OF	64,700
	CLIFTON TOWN OF	14,400
	DOLLYMOUNT TOWN OF	8,900
	DUMONT CITY OF	9,000
	FOLSOM TOWN OF	38,400
	LAKE VALLEY TOWN OF	9,600

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	LEONARDSVILLE TOWN OF	\$55,900
	MONSON TOWN OF	98,000
	PARNELL TOWN OF	6,700
	REDPATH TOWN OF	6,700
	TARA TOWN OF	48,900
	TAYLOR TOWN OF	32,400
	TINTAH CITY OF	1,000
	WALLS TOWN OF	26,500
	WHEATON CITY OF	102,100
	WINDSOR TOWN OF	2,400
TRAVERSE Total		597,800
WABASHA	CHESTER TOWN OF	26,900
	ELGIN CITY OF	106,000
	ELGIN TOWN OF	22,900
	GILLFORD TOWN OF	24,600
	GREENFIELD TOWN OF	95,600
	HYDE PARK TOWN OF	48,500
	KELLOGG CITY OF	95,500
	LAKE CITY CITY OF	400,700
	MAZEPPA CITY OF	59,300
	MAZEPPA TOWN OF	73,800
	MILLVILLE CITY OF	28,600
	MINNEISKA CITY OF	3,000
	PLAINVIEW CITY OF	383,600
	PLAINVIEW TOWN OF	113,100
	WABASHA CITY OF	238,300
	WATOPA TOWN OF	61,000
	ZUMBRO TOWN OF	39,600
WABASHA Total		1,821,000
WADENA	ALDRICH CITY OF	11,600
	ALDRICH TOWN OF	81,900
	BLUEBERRY TOWN OF	331,700
	BULLARD TOWN OF	2,600
	LEAF RIVER TOWN OF	40,500
	MEADOW TOWN OF	13,400
	MENAHGA CITY OF	397,500
	NORTH GERMANY TOWN OF	40,300
	ORTON TOWN OF	38,400
	RED EYE TOWN OF	77,300
	ROCKWOOD TOWN OF	36,200
	SEBEKA CITY OF	26,200
	THOMASTOWN TOWN OF	13,700
	VERNDALE CITY OF	60,800
	WADENA CITY OF	168,200
	WADENA TOWN OF	172,400
	WING RIVER TOWN OF	109,800
WADENA Total		1,622,500

COUNTY	CITY OR TOWN	EXCLUDED VALUE
WASECA	ALTON TOWN OF	\$778,700
	BLOOMING GROVE TOWN OF	529,100
	BYRON TOWN OF	306,900
	FREEDOM TOWN OF	442,900
	IOSCO TOWN OF	555,300
	JANESVILLE CITY OF	1,015,700
	JANESVILLE TOWN OF	665,500
	NEW RICHLAND CITY OF	738,700
	NEW RICHLAND TOWN OF	691,000
	OTISCO TOWN OF	632,500
	ST MARY TOWN OF	645,400
	VIVIAN TOWN OF	383,000
	WALDORF CITY OF	166,800
	WASECA CITY OF	2,543,200
	WILTON TOWN OF	509,000
WOODVILLE TOWN OF	532,200	
WASECA Total		11,135,900
WASHINGTON	AFTON CITY OF	940,400
	BAYPORT CITY OF	366,400
	BAYTOWN TOWN OF	287,400
	BIRCHWOOD CITY OF	252,900
	COTTAGE GROVE CITY OF	275,300
	DELLWOOD CITY OF	63,100
	DENMARK TOWN OF	53,100
	FOREST LAKE CITY OF	481,400
	GRANT CITY OF	29,500
	GREY CLOUD ISLAND TOWN OF	60,900
	HUGO CITY OF	180,300
	LAKE ELMO CITY OF	269,400
	LAKE ST CROIX BEACH CITY	113,900
	LAKELAND CITY OF	91,900
	LAKELAND SHORE CITY OF	800
	MAHTOMEDI CITY OF	489,900
	MARINE-ON-STCROIX CITY OF	142,100
	MAY TOWN OF	165,700
	NEW SCANDIA TOWN OF	567,300
	NEWPORT CITY OF	159,900
	OAK PARK HEIGHTS CITY OF	158,700
	OAKDALE CITY OF	436,000
	PINE SPRINGS CITY OF	133,500
	ST MARYS POINT CITY OF	90,600
	ST PAUL PARK CITY OF	151,000
STILLWATER CITY OF	5,771,600	
STILLWATER TOWN OF	188,000	
WEST LAKELAND TOWN OF	85,400	
WILLERNIE CITY OF	219,200	
WOODBURY CITY OF	189,200	
WASHINGTON Total		12,414,800

COUNTY	CITY OR TOWN	EXCLUDED VALUE
WATONWAN	ADRIAN TOWN OF	\$29,200
	ANTRIM TOWN OF	36,700
	BUTTERFIELD CITY OF	128,700
	BUTTERFIELD TOWN OF	75,500
	DARFUR CITY OF	46,100
	FIELDON TOWN OF	83,900
	LASALLE CITY OF	10,000
	LEWISVILLE CITY OF	88,400
	LONG LAKE TOWN OF	95,400
	MADELIA CITY OF	451,100
	MADELIA TOWN OF	160,300
	NELSON TOWN OF	159,300
	ODIN CITY OF	38,500
	ODIN TOWN OF	46,800
	ORMSBY CITY OF	21,100
	RIVERDALE TOWN OF	110,900
	ROSENDALE TOWN OF	141,700
SOUTH BRANCH TOWN OF	68,300	
ST JAMES CITY OF	559,400	
ST JAMES TOWN OF	209,400	
WATONWAN Total		2,560,700
WILKIN	AKRON TOWN OF	75,300
	ANDREA TOWN OF	50,000
	BRECKENRIDGE CITY OF	655,600
	BRECKENRIDGE TOWN OF	25,000
	CAMPBELL TOWN OF	8,800
	CHAMPION TOWN OF	52,200
	DORAN CITY OF	15,600
	FOXHOME CITY OF	47,700
	FOXHOME TOWN OF	36,200
	MEADOWS TOWN OF	7,600
	NASHUA CITY OF	11,200
	NILSEN TOWN OF	2,000
	NORDICK TOWN OF	25,000
	PRAIRIE VIEW TOWN OF	20,200
	ROBERTS TOWN OF	76,300
ROTHSAY CITY OF	125,200	
WOLVERTON CITY OF	49,800	
WOLVERTON TOWN OF	53,200	
WILKIN Total		1,336,900
WINONA	ALTURA CITY OF	135,100
	DAKOTA CITY OF	151,700
	DRESBACH TOWN OF	162,600
	ELBA CITY OF	83,700
	ELBA TOWN OF	84,500
	FREMONT TOWN OF	22,300
	GOODVIEW CITY OF	214,000
	HART TOWN OF	58,000
HILLSDALE TOWN OF	178,200	

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	HOMER TOWN OF	\$151,100
	LEWISTON CITY OF	273,500
	MINN CITY CITY OF	175,800
	MINNEISKA CITY OF	10,000
	MT VERNON TOWN OF	133,600
	NEW HARTFORD TOWN OF	254,200
	NORTON TOWN OF	238,000
	PLEASANT HILL TOWN OF	183,000
	RICHMOND TOWN OF	40,900
	ROLLINGSTONE CITY OF	249,700
	ROLLINGSTONE TOWN OF	212,200
	SARATOGA TOWN OF	353,100
	ST CHARLES CITY OF	410,800
	ST CHARLES TOWN OF	136,900
	STOCKTON CITY OF	69,100
UTICA CITY OF	80,100	
UTICA TOWN OF	58,900	
WARREN TOWN OF	127,200	
WHITEWATER TOWN OF	131,200	
WILSON TOWN OF	238,500	
WINONA CITY OF	4,967,400	
WISCOY TOWN OF	53,900	
WINONA Total		9,639,200
WRIGHT	ALBERTVILLE CITY OF	38,200
	ALBION TOWN OF	297,400
	ANNANDALE CITY OF	356,700
	BUFFALO CITY OF	601,800
	BUFFALO TOWN OF	249,200
	CHATHAM TOWN OF	98,300
	CLEARWATER CITY OF	266,200
	CLEARWATER TOWN OF	240,600
	COKATO CITY OF	453,800
	COKATO TOWN OF	326,800
	CORINNA TOWN OF	436,100
	DELANO CITY OF	537,800
	FRANKLIN TOWN OF	745,300
	FRENCH LAKE TOWN OF	272,400
	HANOVER CITY OF	18,100
	HOWARD LAKE CITY OF	336,000
	MAPLE LAKE CITY OF	244,500
	MAPLE LAKE TOWN OF	282,000
	MARYSVILLE TOWN OF	210,600
	MIDDLEVILLE TOWN OF	203,800
MONTICELLO CITY OF	330,600	
MONTICELLO TOWN OF	101,700	
MONTROSE CITY OF	80,200	
OTSEGO CITY OF	179,000	
ROCKFORD CITY OF	1,500	
ROCKFORD TOWN OF	79,500	
SILVER CREEK TOWN OF	351,000	

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	SOUTH HAVEN CITY OF	\$50,000
	SOUTHSIDE TOWN OF	175,900
	ST MICHAEL CITY OF	265,400
	STOCKHOLM TOWN OF	152,300
	VICTOR TOWN OF	109,600
	WAVERLY CITY OF	242,400
	WOODLAND TOWN OF	385,400
WRIGHT Total		8,720,100
YELLOW MEDICINE	BURTON TOWN OF	25,000
	CANBY CITY OF	490,100
	CLARKFIELD CITY OF	92,100
	ECHO CITY OF	79,200
	ECHO TOWN OF	91,800
	FLORIDA TOWN OF	46,500
	FORTIER TOWN OF	51,900
	FRIENDSHIP TOWN OF	63,000
	GRANITE FALLS CITY OF	628,100
	HAMMER TOWN OF	28,200
	HANLEY FALLS CITY OF	121,600
	HAZEL RUN CITY OF	13,800
	HAZEL RUN TOWN OF	123,100
	LISBON TOWN	136,600
	MINN FALLS TOWN OF	187,100
	NORMAN TOWN OF	133,300
	NORMANIA TOWN OF	106,200
	OMRO TOWN OF	100,000
	OSHKOSH TOWN OF	257,600
	PORTER CITY OF	97,600
	POSEN TOWN OF	99,500
	SANDNES TOWN OF	73,600
	SIOUX AGENCY TOWN OF	98,600
	ST LEO CITY OF	58,800
	STONY RUN TOWN OF	169,300
	SWEDE PRAIRIE TOWN OF	40,500
	TYRO TOWN OF	285,800
	WERGELAND TOWN OF	26,400
	WOOD LAKE CITY OF	144,900
	WOOD LAKE TOWN OF	123,700
YELLOW MEDICINE Total		3,993,900
Grand Total		\$667,023,295