

# MINNESOTA • REVENUE

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## **THIS OLD HOUSE**

**Assessment Year 2005**

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

Minnesota Department of Revenue  
March 2006

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# MINNESOTA • REVENUE

March 1, 2006

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 2005 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 50,544 properties participating in the program with a total excluded value of \$609,358,518.

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. This report shows the continued decline in This Old House statistics as the phase out continues.

### **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.

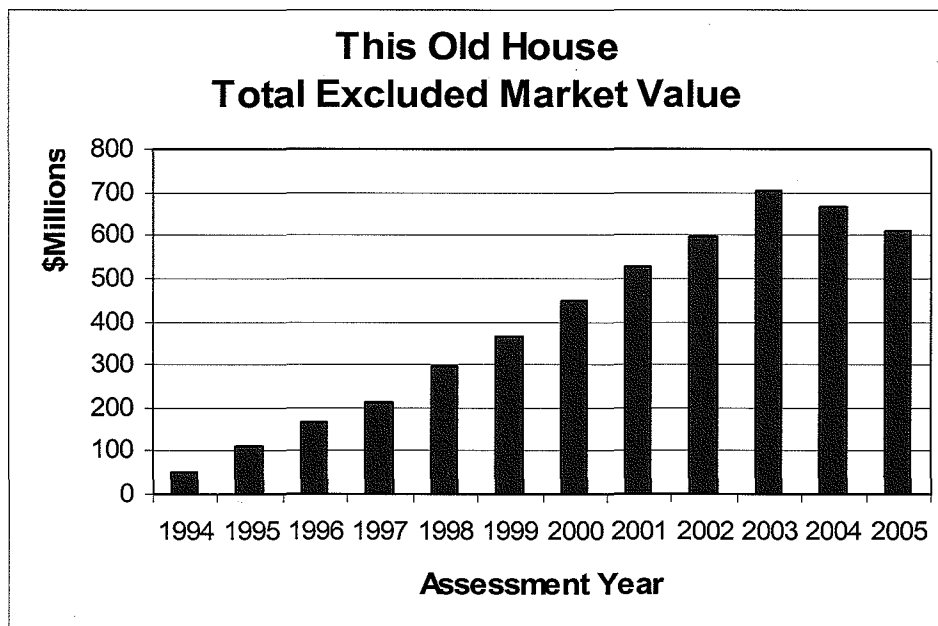
The value of improvements is determined by the assessor and relates to the additional market value added to the property, not the actual cost of the improvements. The value of qualifying improvements will be excluded from property tax for up to a maximum of 10 years. After this time, the value of improvements 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 2005, 86 counties reported \$609,358,518 in excluded market value spread among 50,544 properties. This compares to 2004 where the same counties reported \$667,023,295 of excluded market value spread among 56,940 properties. Lake of the Woods County did not report any This Old House properties in either year.

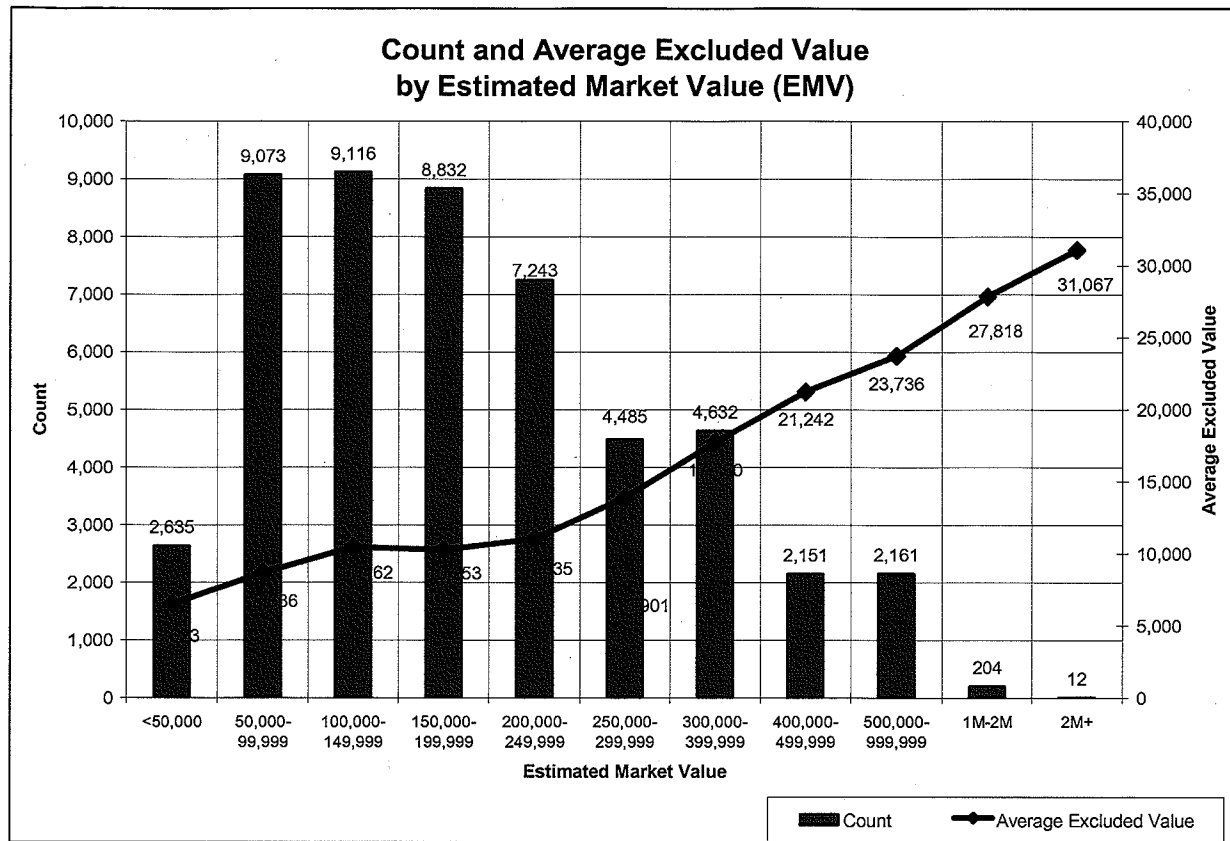
Figure 1.



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, and continues to drop to \$609,358,518 in 2005.

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. This report also details the total market value excluded from taxation for each city and town.

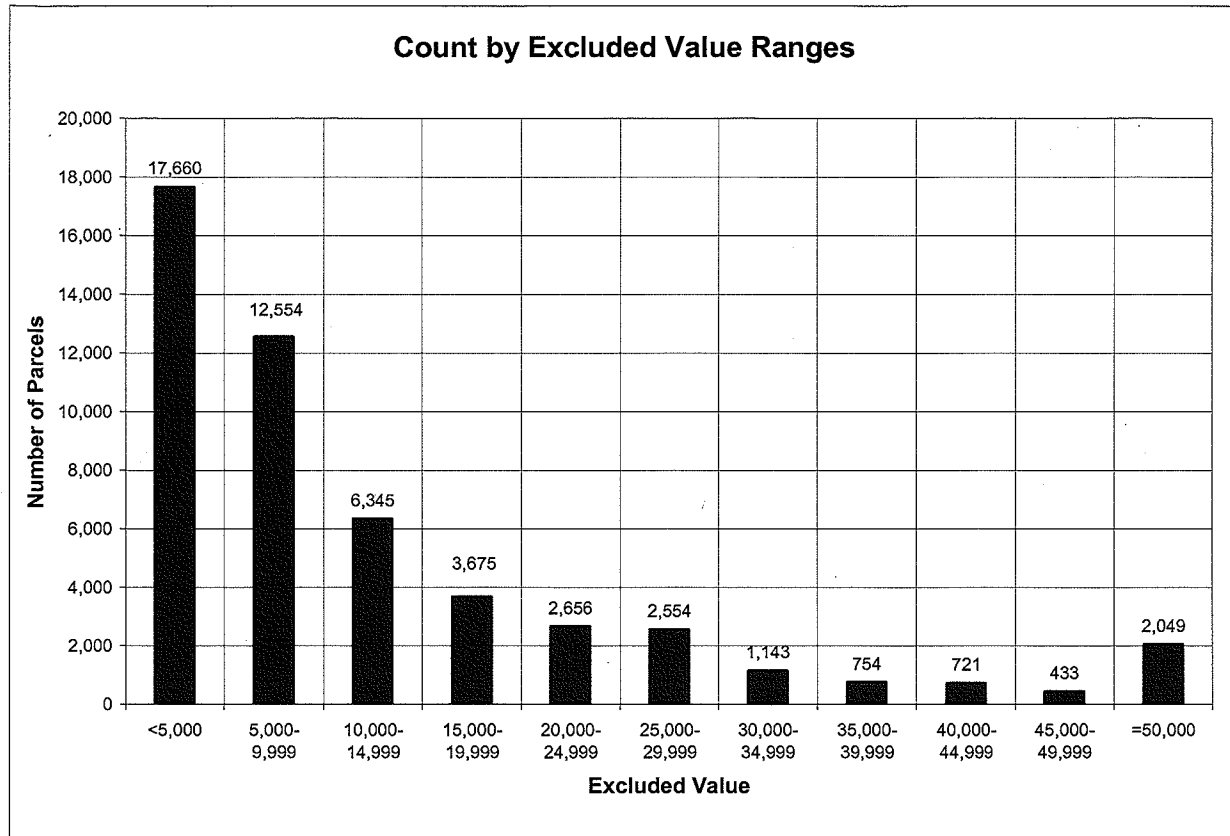
Figure 2.



#### 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, 59%, have EMV's of \$200,000 or less prior to the improvements.
- 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, 72% were under \$200,000, while only 59% are under \$200,000 in 2005. 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.

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 50,544 parcels in this program.
- 30,214 parcels (60% 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, 2,049 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**

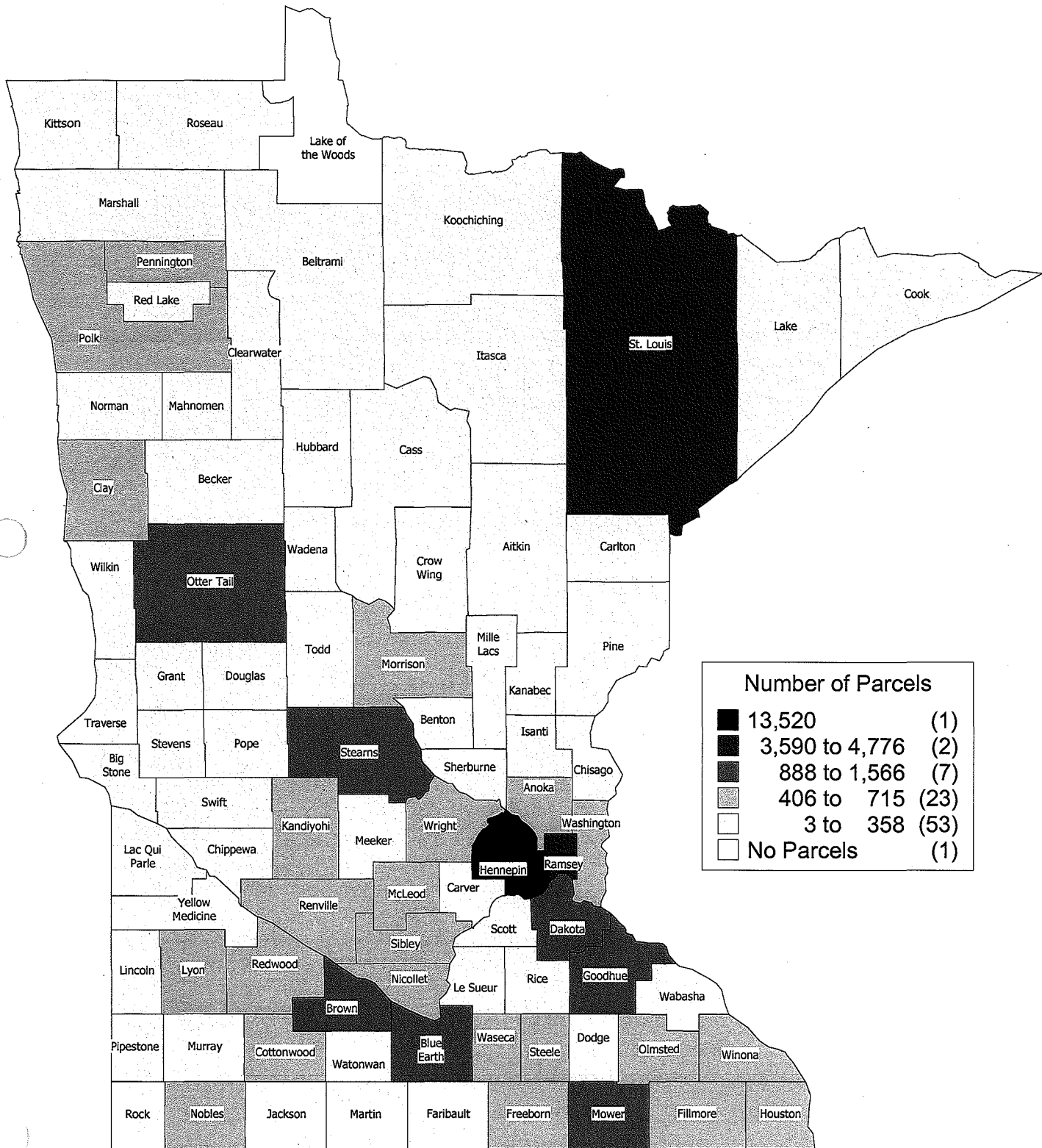
The following maps and table on pages 6-8 summarize This Old House participation by county. Hennepin County has by far the largest participation with 13,520 parcels, or 27% of all participants. Ramsey and St. Louis counties are next with 4,776 and 3,590 parcels, respectively. These counties contain Minnesota's 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 Brown.

### **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 Feiner at 651-556-6097 to request this data.

# This Old House Parcels 2005

## By County

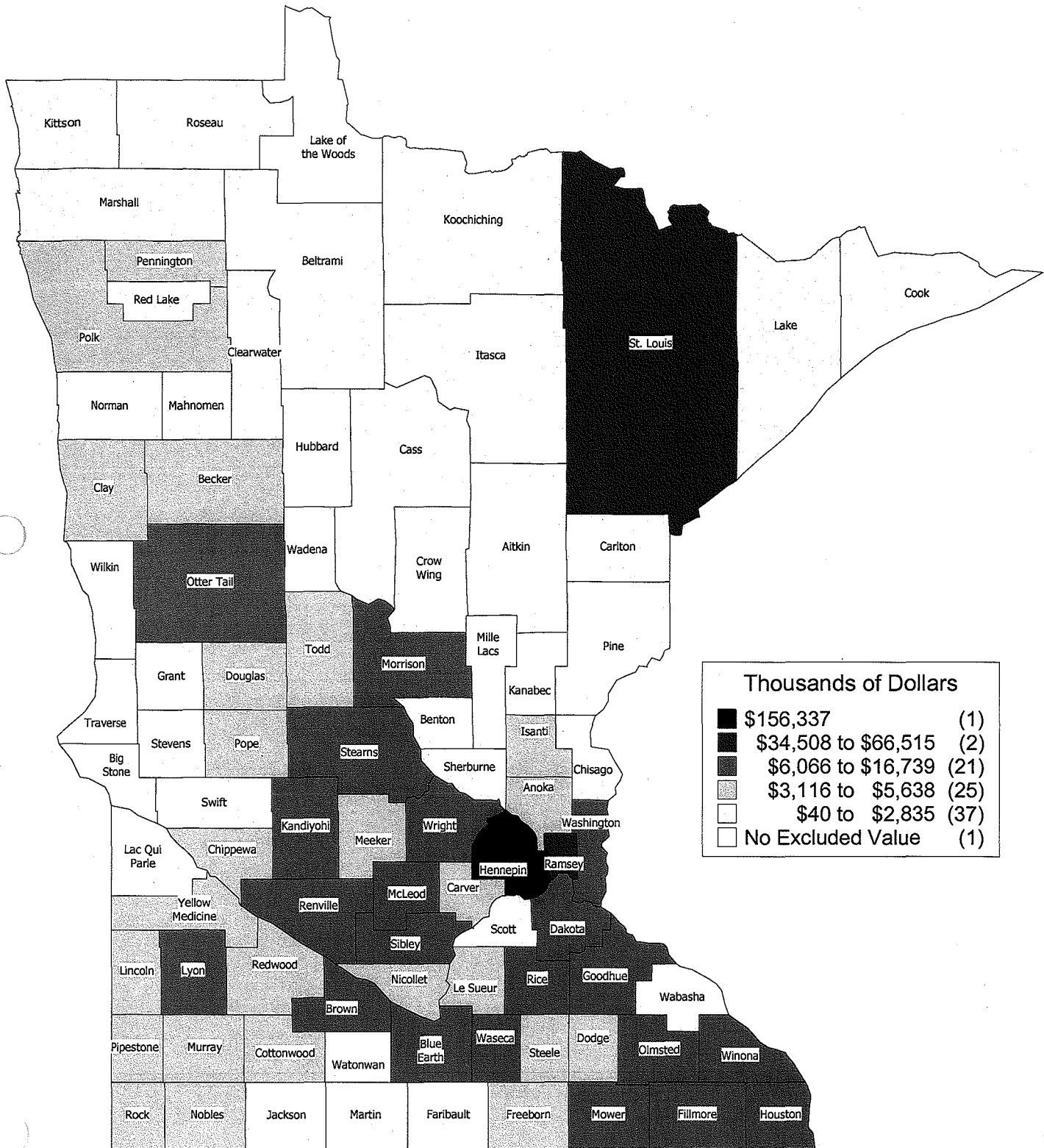


Source: Minnesota Revenue  
Date Prepared: Feb 14, 2006

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# This Old House Total Excluded Value 2005

## By County

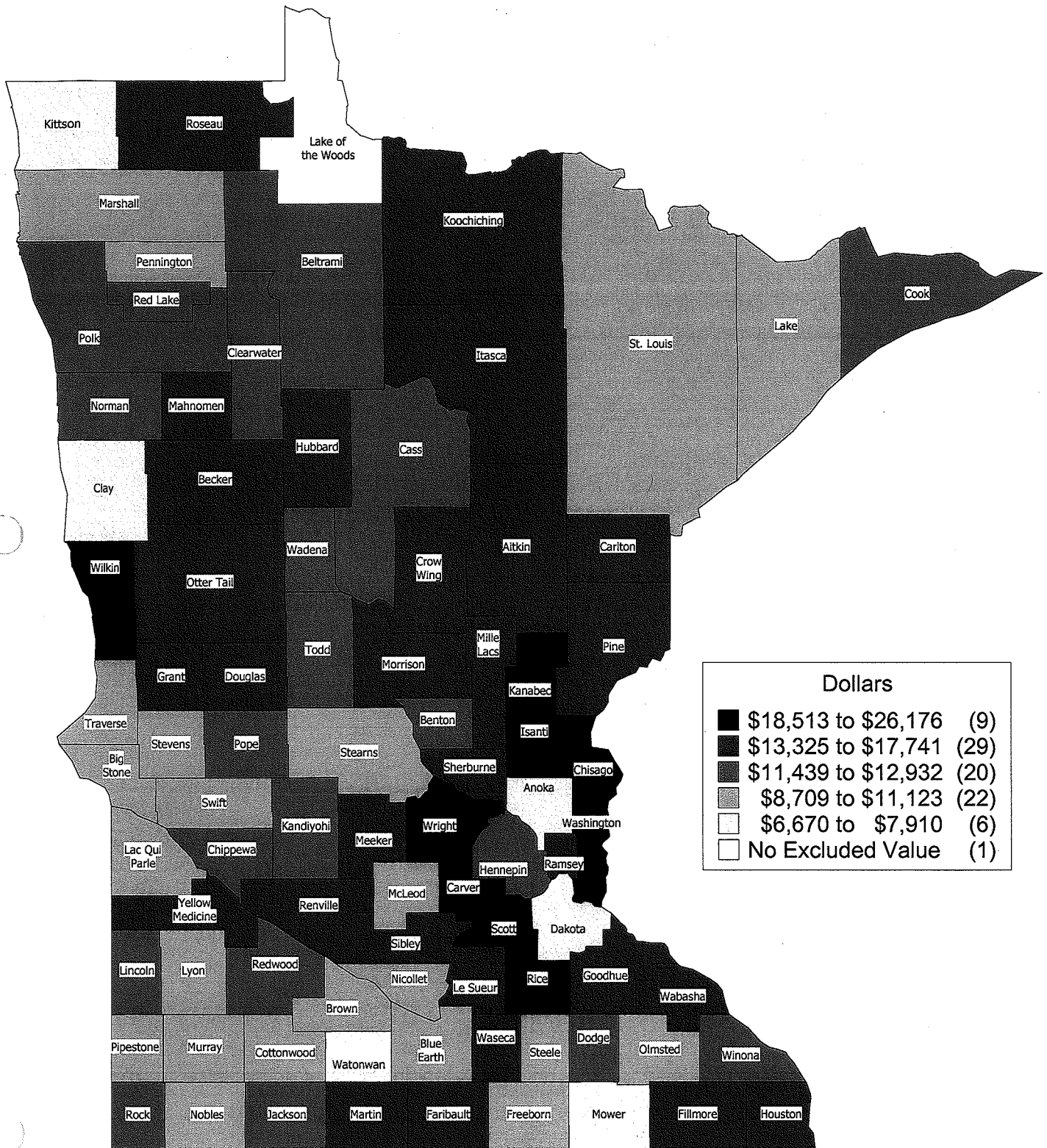


Source: Minnesota Revenue  
Date Prepared: Feb 14, 2006

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# This Old House Average Excluded Value 2005

## By County



Source: Minnesota Revenue  
Date Prepared: Feb 14, 2006

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**This Old House Parcel Counts, 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	37	\$7,236,300	\$195,576	\$946,200	\$25,573	\$639,900	\$17,295
02 Anoka	660	132,888,600	201,346	5,427,400	8,223	5,220,400	7,910
03 Becker	291	49,781,000	171,069	6,468,247	22,228	4,320,283	14,846
04 Beltrami	240	25,367,400	105,698	4,231,600	17,632	2,834,600	11,811
05 Benton	224	35,346,700	157,798	3,736,100	16,679	2,589,800	11,562
06 Big Stone	233	16,602,400	71,255	2,660,000	11,416	2,134,900	9,163
07 Blue Earth	888	132,916,200	149,680	11,000,800	12,388	9,178,260	10,336
08 Brown	962	123,390,500	128,265	13,551,943	14,087	10,534,200	10,950
09 Carlton	108	15,717,800	145,535	2,049,200	18,974	1,546,900	14,323
10 Carver	191	64,817,800	339,360	6,148,100	32,189	4,369,800	22,879
11 Cass	31	8,618,100	278,003	674,908	21,771	354,600	11,439
12 Chippewa	252	29,535,100	117,203	4,199,900	16,666	3,249,800	12,896
13 Chisago	122	33,222,600	272,316	3,705,400	30,372	2,806,400	23,003
14 Clay	476	52,417,700	110,121	5,555,667	11,672	3,733,300	7,843
15 Clearwater	180	16,345,500	90,808	2,872,600	15,959	2,267,500	12,597
16 Cook	9	1,936,300	215,144	161,777	17,975	109,500	12,167
17 Cottonwood	490	58,521,600	119,432	6,410,207	13,082	4,787,900	9,771
18 Crow Wing	68	16,715,400	245,815	1,906,600	28,038	1,137,300	16,725
19 Dakota	1,566	354,047,200	226,084	17,996,136	11,492	12,137,500	7,751
20 Dodge	353	57,826,900	163,816	4,925,700	13,954	4,200,900	11,901
21 Douglas	292	50,078,900	171,503	5,800,900	19,866	4,297,600	14,718
22 Faribault	61	8,294,800	135,980	1,364,900	22,375	1,049,000	17,197
23 Fillmore	461	79,833,400	173,174	7,338,651	15,919	6,351,600	13,778
24 Freeborn	505	60,146,300	119,102	7,478,000	14,808	4,907,800	9,718
25 Goodhue	937	200,812,400	214,314	19,367,400	20,670	14,674,200	15,661
26 Grant	167	20,277,200	121,420	3,394,700	20,328	2,658,100	15,917
27 Hennepin	13,520	4,092,647,700	302,711	202,443,775	14,974	156,336,675	11,563
28 Houston	525	77,849,800	148,285	11,475,990	21,859	9,167,000	17,461
29 Hubbard	67	9,724,600	145,143	1,621,600	24,203	1,007,600	15,039
30 Isanti	165	41,357,600	250,652	5,778,748	35,023	4,318,900	26,175
31 Itasca	72	12,116,000	168,278	1,542,457	21,423	1,113,900	15,471
32 Jackson	143	14,372,100	100,504	2,043,200	14,288	1,637,200	11,449
33 Kanabec	61	11,880,200	194,757	1,810,100	29,674	1,231,600	20,190
34 Kandiyohi	519	82,334,800	158,641	8,968,300	17,280	6,520,000	12,563
35 Kittson	68	5,068,900	74,543	749,400	11,021	501,400	7,374
36 Koochiching	3	217,300	72,433	87,300	29,100	40,200	13,400
37 Lac Qui Parle	170	20,168,200	118,636	2,111,400	12,420	1,729,500	10,174
38 Lake	62	7,155,300	115,408	870,469	14,040	619,700	9,995
39 Lake of the Woods	0	0	0	0	0	0	0
40 LeSueur	285	52,509,600	184,244	5,311,800	18,638	4,204,500	14,753
41 Lincoln	323	37,297,600	115,472	4,593,600	14,222	3,961,400	12,264
42 Lyon	664	77,522,900	116,751	9,462,600	14,251	7,145,600	10,761
43 McLeod	614	94,931,600	154,612	9,013,863	14,681	6,345,200	10,334
44 Mahanomen	16	2,320,300	145,019	326,800	20,425	252,000	15,750
45 Marshall	167	11,440,500	68,506	2,319,008	13,886	1,857,500	11,123
46 Martin	166	15,888,700	95,715	3,089,830	18,613	2,253,400	13,575
47 Meeker	253	41,079,600	162,370	5,015,900	19,826	3,778,500	14,935
48 Mille Lacs	131	24,964,600	190,569	2,621,800	20,014	2,008,900	15,335
49 Morrison	637	104,814,400	164,544	12,817,100	20,121	10,159,600	15,949
50 Mower	990	117,642,500	118,831	10,118,500	10,221	6,603,700	6,670
51 Murray	310	38,972,000	125,716	4,131,698	13,328	3,115,500	10,050
52 Nicollet	567	91,717,800	161,760	7,208,500	12,713	5,357,700	9,449
53 Nobles	573	59,869,900	104,485	6,669,600	11,640	4,990,800	8,710
54 Norman	81	7,144,400	88,202	1,361,200	16,805	977,500	12,068
55 Olmsted	689	137,390,200	199,405	10,213,000	14,823	6,923,700	10,049
56 Otter Tail	1,143	172,812,000	151,192	22,998,900	20,122	16,738,600	14,644
57 Pennington	406	33,060,100	81,429	4,962,200	12,222	3,649,500	8,989
58 Pine	155	28,709,200	185,221	3,379,186	21,801	2,622,300	16,918
59 Pipestone	328	33,145,700	101,054	4,408,000	13,439	3,424,100	10,439
60 Polk	419	34,623,000	82,632	6,454,268	15,404	5,252,300	12,535

**This Old House Parcel Counts, 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
61 Pope	358	57,551,900	160,759	5,863,200	16,378	4,629,600	12,932
62 Ramsey	4,776	1,427,733,700	298,939	91,500,520	19,158	66,515,200	13,927
63 Red Lake	15	882,500	58,833	207,900	13,860	171,800	11,453
64 Redwood	476	57,260,100	120,294	7,188,400	15,102	5,590,900	11,746
65 Renville	575	64,354,000	111,920	9,732,700	16,926	7,662,400	13,326
66 Rice	323	84,130,800	260,467	6,813,600	21,095	6,066,100	18,780
67 Rock	267	32,585,500	122,043	3,792,200	14,203	3,179,400	11,908
68 Roseau	29	3,437,400	118,531	633,177	21,834	415,100	14,314
69 St. Louis	3,590	478,551,400	133,301	26,732,000	7,446	34,507,800	9,612
70 Scott	47	14,432,000	307,064	1,521,501	32,372	1,010,000	21,489
71 Sherburne	120	25,489,900	212,416	2,415,500	20,129	1,777,200	14,810
72 Sibley	409	75,033,400	183,456	8,353,700	20,425	6,561,200	16,042
73 Stearns	1,091	177,232,300	162,449	15,849,390	14,527	11,996,300	10,996
74 Steele	551	80,706,700	146,473	7,309,400	13,266	5,638,200	10,233
75 Stevens	89	9,470,400	106,409	1,274,400	14,319	917,500	10,309
76 Swift	158	14,833,600	93,884	2,112,300	13,369	1,665,700	10,542
77 Todd	280	37,002,300	132,151	4,201,900	15,007	3,492,300	12,473
78 Traverse	61	6,671,800	109,374	663,700	10,880	553,200	9,069
79 Wabasha	90	16,193,500	179,928	1,917,100	21,301	1,596,700	17,741
80 Wadena	122	13,585,100	111,353	1,981,799	16,244	1,456,700	11,940
81 Waseca	624	106,108,400	170,046	12,505,300	20,041	10,364,900	16,610
82 Washington	623	181,220,700	290,884	15,328,800	24,605	11,543,300	18,529
83 Watonwan	292	37,824,900	129,537	2,915,057	9,983	2,225,700	7,622
84 Wilkin	69	6,996,300	101,396	1,664,800	24,128	1,277,400	18,513
85 Winona	714	113,311,700	158,700	10,566,527	14,799	8,747,900	12,252
86 Wright	431	111,740,900	259,260	10,796,450	25,050	8,086,300	18,762
87 Yellow Medicine	268	33,335,500	124,386	4,720,800	17,615	3,771,700	14,074
Statewide	50,544	\$10,513,119,900	\$207,999	\$783,915,249	\$15,510	\$609,358,518	\$12,056

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	27,000
	GLEN TOWN OF	25,000
	HAZELTON TOWN OF	81,700
	HILL CITY CITY OF	3,400
	JEVNE TOWN OF	25,000
	KIMBERLY TOWN OF	68,500
	LAKESIDE TOWN OF	15,000
	LIBBY TOWN OF	400
	MACVILLE TOWN OF	3,800
	MALMO TOWN OF	25,000
	NORDLAND TOWN OF	110,900
	SHAMROCK TOWN OF	20,300
	SPENCER TOWN OF	5,600
	VERDON TOWN OF	50,000
	WAGNER TOWN OF	40,400
<b>AITKIN Total</b>		<b>639,900</b>
ANOKA	ANDOVER CITY OF	123,800
	ANOKA CITY OF	1,268,400
	BLAINE CITY OF	274,800
	BURNS TOWN OF	244,100
	CENTERVILLE CITY OF	7,600
	CIRCLE PINES CITY OF	121,900
	COLUMBIA HEIGHTS CITY OF	416,600
	COLUMBUS TOWN OF	223,100
	COON RAPIDS CITY OF	912,700
	EAST BETHEL CITY OF	77,500
	FRIDLEY CITY OF	933,100
	HAM LAKE CITY OF	214,200
	LEXINGTON CITY OF	79,300
	LINO LAKES CITY OF	101,800
	LINWOOD TOWN OF	34,300
	OAK GROVE CITY OF	26,500
	RAMSEY CITY OF	109,800
	SPRING LAKE PARK CITY OF	24,200
	ST FRANCIS CITY OF	26,700
<b>ANOKA Total</b>		<b>5,220,400</b>
BECKER	ATLANTA TOWN OF	12,100
	AUDUBON CITY OF	74,400
	AUDUBON TOWN OF	39,800
	BURLINGTON TOWN OF	135,353
	CALLAWAY CITY OF	8,050
	CARSONVILLE TOWN OF	11,550
	CORMORANT TOWN OF	99,450
	CUBA TOWN OF	34,800
	DETROIT LAKES CITY OF	1,745,058
	DETROIT TOWN OF	80,200
	EAGLE VIEW TOWN OF	21,450
	ERIE TOWN OF	130,650
	EVERGREEN TOWN OF	21,000
	FRAZEE CITY OF	295,585
	HAMDEN TOWN OF	38,688
	HEIGHT OF LAND TOWN OF	71,263

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	HOLMESVILLE TOWN OF	\$11,200
	LAKE EUNICE TOWN OF	98,400
	LAKE PARK CITY OF	278,200
	LAKE PARK TOWN OF	78,200
	LAKE VIEW TOWN OF	759,036
	OSAGE TOWN OF	26,450
	RICHWOOD TOWN OF	67,800
	RUNEBERG TOWN OF	40,400
	SILVER LEAF TOWN OF	55,200
	SPRUCE GROVE TOWN OF	22,600
	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	16,400
<b>BECKER Total</b>		<b>4,320,283</b>
BELTRAMI	ALASKA TOWN OF	10,200
	BATTLE TOWN OF	15,400
	BEMIDJI CITY OF	1,346,900
	BEMIDJI TOWN OF	193,500
	BENVILLE TOWN OF	22,800
	BIRCH TOWN OF	13,200
	BLACKDUCK CITY OF	86,700
	BUZZLE TOWN OF	33,100
	FROHN TOWN OF	142,100
	GRANT VALLEY TOWN OF	18,800
	HAGALI TOWN OF	85,700
	HINES TOWN OF	207,900
	JONES TOWN OF	18,100
	KELLIHER CITY OF	14,900
	KELLIHER TOWN OF	11,000
	LAMMERS TOWN OF	11,600
	LANGOR TOWN OF	16,000
	LIBERTY TOWN OF	63,100
	NEBISH TOWN OF	33,800
	NORTHERN TOWN OF	172,400
	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	9,200
	STEENERSON TOWN OF	29,500
	SUMMIT TOWN OF	87,900
	TAYLOR TOWN OF	8,800
	TEN LAKE TOWN OF	15,200
	TENSTRIKE CITY OF	2,500
	TURTLE LAKE TOWN OF	66,400
	TURTLE RIVER TOWN OF	13,900
<b>BELTRAMI Total</b>		<b>2,834,600</b>
BENTON	ALBERTA TOWN OF	5,000
	FOLEY CITY OF	258,800
	GILMANTON TOWN OF	180,000
	GLENDORADO TOWN OF	212,000

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	GRAHAM TOWN OF	\$28,500
	GRANITE LEDGE TOWN OF	57,500
	LANGOLA TOWN OF	16,500
	MAYHEW LAKE TOWN OF	218,600
	MAYWOOD TOWN OF	230,200
	MINDEN TOWN OF	101,500
	RICE CITY OF	33,700
	RONNEBY CITY OF	18,100
	SARTELL CITY OF	13,000
	SAUK RAPIDS CITY OF	407,100
	SAUK RAPIDS TOWN OF	176,600
	ST CLOUD CITY OF	425,100
	ST GEORGE TOWN OF	118,200
	WATAB TOWN OF	89,400
<b>BENTON Total</b>		<b>2,589,800</b>
BIG STONE	AKRON TOWN OF	45,000
	ALMOND TOWN OF	56,500
	BEARDSLEY CITY OF	217,800
	BIG STONE TOWN OF	84,400
	BROWNS VALLEY TOWN OF	118,900
	CLINTON CITY OF	136,900
	CORRELL CITY OF	32,800
	FOSTER TOWN OF	49,200
	GRACEVILLE CITY OF	376,100
	GRACEVILLE TOWN OF	17,000
	JOHNSON CITY OF	8,600
	MOONSHINE TOWN OF	16,100
	ODESSA CITY OF	123,500
	ODESSA TOWN OF	25,300
	ORTONVILLE CITY OF	750,800
	ORTONVILLE TOWN OF	4,600
	OTREY TOWN OF	7,300
	PRIOR TOWN OF	61,900
	TOQUA TOWN OF	2,200
<b>BIG STONE Total</b>		<b>2,134,900</b>
BLUE EARTH	AMBOY CITY OF	112,000
	BEAUFORD TOWN OF	305,920
	BUTTERNUT VALLEY TOWN OF	158,820
	CAMBRIA TOWN OF	53,900
	CERESCO TOWN OF	10,300
	DANVILLE TOWN OF	136,650
	DECORIA TOWN OF	372,260
	EAGLE LAKE CITY OF	110,150
	GARDEN CITY TOWN OF	431,600
	GOOD THUNDER CITY OF	220,710
	JAMESTOWN TOWN OF	101,700
	JUDSON TOWN OF	194,750
	LAKE CRYSTAL CITY OF	747,140
	LERAY TOWN OF	278,750
	LIME TOWN OF	136,600
	LINCOLN TOWN OF	113,010
	LYRA TOWN OF	259,390
	MADISON LAKE CITY OF	237,700

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	MANKATO CITY OF	\$2,766,040
	MANKATO TOWN OF	324,200
	MAPLETON CITY OF	320,730
	MAPLETON TOWN OF	140,240
	MCPHERSON TOWN OF	254,350
	MEDO TOWN OF	34,050
	PEMBERTON CITY OF	54,030
	PLEASANT MOUND TOWN OF	125,900
	RAPIDAN TOWN OF	323,170
	SHELBY TOWN OF	91,150
	SKYLINE CITY OF	44,700
	SOUTH BEND TOWN OF	176,000
	ST CLAIR CITY OF	141,550
	STERLING TOWN OF	112,500
	VERNON CENTER CITY OF	112,600
	VERNON CENTER TOWN OF	175,700
<b>BLUE EARTH Total</b>		<b>9,178,260</b>
<b>BROWN</b>	ALBIN TOWN OF	228,500
	BASHAW TOWN OF	115,000
	BURNSTOWN TOWN OF	123,900
	COBDEN CITY OF	6,000
	COMFREY CITY OF	354,300
	COTTONWOOD TOWN OF	323,600
	EDEN TOWN OF	282,200
	EVAN CITY OF	11,100
	HANSKA CITY OF	255,200
	HOME TOWN OF	141,500
	LAKE HANSKA TOWN OF	357,700
	LEAVENWORTH TOWN OF	295,000
	LINDEN TOWN OF	400,300
	MILFORD TOWN OF	415,900
	MULLIGAN TOWN OF	94,700
	NEW ULM CITY OF	3,482,300
	NORTH STAR TOWN OF	101,600
	PRAIRIEVILLE TOWN OF	410,800
	SIGEL TOWN OF	223,400
	SLEEPY EYE CITY OF	1,383,200
	SPRINGFIELD CITY OF	1,126,200
	STARK TOWN OF	374,200
	STATELY TOWN OF	27,600
<b>BROWN Total</b>		<b>10,534,200</b>
<b>CARLTON</b>	ATKINSON TOWN OF	85,300
	BARNUM TOWN OF	30,800
	BESEMAN TOWN OF	78,000
	CLOQUET CITY OF	431,500
	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	8,700
	MOOSE LAKE TOWN OF	13,400
	PERCH LAKE TOWN OF	66,500

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	RED CLOVER TWP (UNORG)	\$92,200
	SAWYER TWP (UNORG)	29,300
	SCANLON CITY OF	60,800
	SILVER BROOK TOWN OF	63,900
	SKELTON TOWN OF	30,000
	THOMSON TOWN OF	216,800
	TWIN LAKES TOWN OF	81,100
	WRENSHALL CITY OF	19,600
	WRENSHALL TOWN OF	70,200
	<b>CARLTON Total</b>	<b>1,546,900</b>
CARVER	BENTON TOWN OF	277,500
	CAMDEN TOWN OF	186,500
	CARVER CITY OF	92,000
	CHANHASSEN CITY OF	599,600
	CHASKA CITY OF	92,400
	COLOGNE CITY OF	57,800
	DAHLGREN TOWN OF	355,500
	HAMBURG CITY OF	59,100
	HANCOCK TOWN OF	166,500
	HOLLYWOOD TOWN OF	224,300
	LAKETOWN TOWN OF	209,400
	MAYER CITY OF	96,800
	NEW GERMANY CITY OF	111,100
	NORWOOD YOUNG AMERICA CIT	344,000
	SAN FRANCISCO TOWN OF	114,000
	VICTORIA CITY OF	62,500
	WACONIA CITY OF	387,200
	WACONIA TOWN OF	309,700
	WATERTOWN CITY OF	41,200
	WATERTOWN TOWN OF	329,900
	YOUNG AMERICA TOWN OF	252,800
	<b>CARVER Total</b>	<b>4,369,800</b>
CASS	BACKUS CITY OF	4,800
	BOY LAKE TOWN OF	24,200
	CHICKAMAW BEACH CITY OF	2,000
	CROOKED LAKE TOWN OF	19,200
	EAST GULL LAKE CITY OF	7,400
	FAIRVIEW TOWN OF	2,900
	FEDERAL DAM CITY OF	20,400
	HACKENSACK CITY OF	4,700
	LAKE SHORE CITY OF	39,600
	LEECH LAKE TOWN OF	62,500
	MAY TOWN OF	8,100
	PINE RIVER CITY OF	4,400
	PONTO LAKE TOWN OF	9,700
	REMER CITY OF	4,300
	SHINGOBEE TOWN OF	34,100
	SYLVAN TOWN OF	32,000
	THUNDER LAKE TOWN OF	15,800
	TURTLE LAKE TOWN OF	1,600
	WALKER CITY OF	56,900
	<b>CASS Total</b>	<b>354,600</b>

COUNTY	CITY OR TOWN	EXCLUDED VALUE
CHIPPEWA	BIG BEND TOWN OF	\$32,500
	CLARA CITY CITY OF	180,400
	CRATE TOWN OF	33,200
	GRACE TOWN OF	49,400
	GRANITE FALLS CITY OF	102,300
	GRANITE FALLS TOWN OF	30,200
	KRAGERO TOWN OF	72,500
	LEENTHROP TOWN OF	199,700
	LONE TREE TOWN OF	122,900
	LOURISTON TOWN OF	17,300
	MANDT TOWN OF	81,800
	MAYNARD CITY OF	93,700
	MILAN CITY OF	162,700
	MONTEVIDEO CITY OF	1,248,500
	RHEIDERLAND TOWN OF	60,900
	ROSEWOOD TOWN OF	67,600
	SPARTA TOWN OF	310,300
	STONEHAM TOWN OF	96,300
	TUNSBURG TOWN OF	67,200
	WATSON CITY OF	112,000
	WOODS TOWN OF	108,400
<b>CHIPPEWA Total</b>		<b>3,249,800</b>
CHISAGO	AMADOR TOWN OF	174,700
	CENTER CITY CITY OF	224,200
	CHISAGO CITY CITY OF	370,100
	CHISAGO LAKE TOWN OF	235,900
	FISH LAKE TOWN OF	129,200
	FRANCONIA TOWN OF	155,700
	HARRIS CITY OF	107,900
	LENT TOWN OF	67,800
	LINDSTROM CITY OF	255,500
	NESSER TOWN OF	201,600
	NORTH BRANCH CITY OF	172,300
	RUSH CITY CITY OF	179,400
	RUSHSEBA TOWN OF	43,900
	SHAFFER CITY OF	30,000
	SHAFFER TOWN OF	228,300
	STACY CITY OF	67,700
	SUNRISE TOWN OF	11,100
	TAYLORS FALLS CITY OF	118,100
	WYOMING CITY OF	30,000
	WYOMING TOWN OF	3,000
<b>CHISAGO Total</b>		<b>2,806,400</b>
CLAY	ALLIANCE TOWN OF	28,400
	BARNESVILLE CITY OF	130,100
	BARNESVILLE TOWN OF	2,700
	COMSTOCK CITY OF	15,200
	CROMWELL TOWN OF	217,100
	DILWORTH CITY OF	179,600
	EGLON TOWN OF	182,000
	ELKTON TOWN OF	2,000
	ELMWOOD TOWN OF	89,100
	FELTON CITY OF	36,300

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	FELTON TOWN OF	\$13,200
	GEORGETOWN CITY OF	3,200
	GLYNDON CITY OF	12,100
	GLYNDON TOWN OF	135,300
	GOOSE PRAIRIE TOWN OF	70,800
	HAGEN TOWN OF	35,700
	HAWLEY CITY OF	307,900
	HAWLEY TOWN OF	47,400
	HIGHLAND GROVE TOWN OF	167,200
	HITTERDAL CITY OF	56,900
	HOLY CROSS TOWN OF	32,400
	HUMBOLDT TOWN OF	9,300
	KRAGNES TOWN OF	34,300
	KURTZ TOWN OF	7,200
	MOLAND TOWN OF	54,800
	MOORHEAD CITY OF	1,267,900
	MOORHEAD TOWN OF	50,000
	MORKEN TOWN OF	24,600
	OAKPORT TOWN OF	70,200
	PARKE TOWN OF	62,500
	RIVERTON TOWN OF	25,000
	SABIN CITY OF	35,000
	SPRING PRAIRIE TOWN OF	24,200
	TANSEM TOWN OF	62,500
	ULEN CITY OF	82,500
	ULEN TOWN OF	133,700
	VIDING TOWN OF	25,000
<b>CLAY Total</b>		<b>3,733,300</b>
<b>CLEARWATER</b>	<b>BAGLEY CITY OF</b>	<b>410,900</b>
	BEAR CREEK TOWN OF	4,700
	CLEARBROOK CITY OF	330,700
	CLOVER TOWN OF	28,700
	COPLEY TOWN OF	117,400
	DUDLEY TOWN OF	121,200
	EDDY TOWN OF	107,300
	FALK TOWN OF	56,800
	GONVICK CITY OF	150,900
	GREENWOOD TOWN OF	19,300
	HOLST TOWN OF	45,900
	LAPRAIRIE TOWN OF	47,200
	LEON TOWN OF	137,500
	MINERVA TOWN OF	39,000
	MOOSE CREEK TOWN OF	25,000
	NORA TOWN OF	131,600
	PINE LAKE TOWN OF	66,600
	POPPLE TOWN OF	55,600
	SHEVLIN CITY OF	129,300
	SHEVLIN TOWN OF	85,100
	SINCLAIR TOWN OF	76,900
	WINSOR TOWN OF	79,900
<b>CLEARWATER Total</b>		<b>2,267,500</b>

COUNTY	CITY OR TOWN	EXCLUDED VALUE
COOK	GRAND MARAIS CITY OF	\$34,700
	LUTSEN TOWN OF	13,200
	UNORG RGE 1E	52,500
	UNORG RGE 3E	6,100
	UNORG RGE 3W	3,000
<b>COOK Total</b>		<b>109,500</b>
COTTONWOOD	AMBOY TOWN OF	23,800
	AMO TOWN OF	73,500
	ANN TOWN OF	124,900
	BINGHAM LAKE CITY OF	37,400
	CARSON TOWN OF	85,200
	COMFREY CITY OF	10,100
	DALE TOWN OF	111,600
	DELTON TOWN OF	46,400
	GERMANTOWN TOWN OF	131,200
	GREAT BEND TOWN OF	90,800
	HIGHWATER TOWN OF	176,800
	JEFFERS CITY OF	81,900
	LAKESIDE TOWN OF	83,200
	MIDWAY TOWN OF	96,900
	MT LAKE CITY OF	738,900
	MT LAKE TOWN OF	267,900
	ROSEHILL TOWN OF	218,700
	SELMA TOWN OF	123,700
	SOUTHBROOK TOWN OF	46,100
	SPRINGFIELD TOWN OF	7,100
	STORDEN CITY OF	130,400
	STORDEN TOWN OF	46,200
	WESTBROOK CITY OF	539,200
	WESTBROOK TOWN OF	308,300
	WINDOM CITY OF	1,187,700
<b>COTTONWOOD Total</b>		<b>4,787,900</b>
CROW WING	1ST ASSESSMENT UNORG	137,700
	2ND ASSESSMENT UNORG	9,700
	BAXTER CITY OF	62,900
	BAY LAKE TOWN OF	79,300
	BRAINERD CITY OF	38,800
	BREEZY POINT CITY OF	13,200
	CROSBY CITY OF	38,600
	CROSSLAKE CITY OF	132,700
	DAGGETT BROOK TOWN OF	51,100
	DEERWOOD TOWN OF	75,000
	EMILY CITY OF	17,100
	FIFTY LAKES CITY OF	13,200
	GAIL LAKE TOWN OF	16,200
	GARRISON TOWN OF	23,300
	JENKINS TOWN OF	22,400
	LAKE EDWARD TOWN OF	67,200
	LONG LAKE TOWN OF	116,300
	MISSION TOWN OF	18,000
	NISSWA CITY OF	20,000

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	NOKAY LAKE TOWN OF	\$14,600
	PEQUOT LAKES CITY OF	52,500
	ROOSEVELT TOWN OF	7,200
	ST MATHIAS TOWN OF	110,300
	<b>CROW WING Total</b>	<b>1,137,300</b>
DAKOTA	APPLE VALLEY CITY OF	52,700
	BURNSVILLE CITY OF	353,600
	CASTLE ROCK TOWN OF	137,200
	COATES CITY OF	36,500
	DOUGLAS TOWN OF	124,300
	EAGAN CITY OF	393,000
	EMPIRE TOWN OF	146,500
	EUREKA TOWN OF	216,500
	FARMINGTON CITY OF	591,200
	GREENVALE TOWN OF	174,700
	HAMPTON CITY OF	59,900
	HAMPTON TOWN OF	80,900
	HASTINGS CITY OF	1,321,500
	INVER GROVE HT CITY	829,000
	LAKEVILLE CITY OF	535,700
	MARSHAN TOWN OF	112,400
	MENDOTA CITY OF	7,700
	MENDOTA HEIGHTS CITY OF	1,220,000
	MIESVILLE CITY OF	42,900
	NEW TRIER CITY OF	11,900
	NININGER TOWN OF	76,900
	RANDOLPH CITY OF	20,000
	RANDOLPH TOWN OF	35,700
	RAVENNA TOWN OF	121,400
	ROSEMOUNT CITY OF	233,600
	SCIOTA TOWN OF	38,700
	SOUTH ST PAUL CITY OF	2,753,800
	SUNFISH LAKE CITY OF	30,300
	VERMILLION CITY OF	93,600
	VERMILLION TOWN OF	192,400
	WATERFORD TOWN OF	69,200
	WEST ST PAUL CITY OF	2,023,800
	<b>DAKOTA Total</b>	<b>12,137,500</b>
DODGE	ASHLAND TOWN OF	277,400
	CANISTEO TOWN OF	297,600
	CLAREMONT CITY OF	117,700
	CLAREMONT TOWN OF	164,800
	CONCORD TOWN OF	239,800
	DODGE CENTER CITY OF	353,100
	ELLINGTON TOWN OF	180,600
	HAYFIELD CITY OF	193,200
	HAYFIELD TOWN OF	226,200
	KASSON CITY OF	263,800
	MANTORVILLE CITY OF	184,500
	MANTORVILLE TOWN OF	374,700
	MILTON TOWN OF	234,300
	RIPLEY TOWN OF	105,900
	VERNON TOWN OF	388,400

COUNTY	CITY OR TOWN	EXCLUDED VALUE
<b>DODGE</b>	WASIOJA TOWN OF	\$238,300
	WEST CONCORD CITY OF	229,800
	WESTFIELD TOWN OF	130,800
	<b>DODGE Total</b>	<b>4,200,900</b>
<b>DOUGLAS</b>	ALEXANDRIA CITY OF	1,061,100
	ALEXANDRIA TOWN OF	222,200
	BELLE RIVER TOWN OF	127,800
	BRANDON CITY OF	95,200
	BRANDON TOWN OF	82,000
	CARLOS CITY OF	231,500
	CARLOS TOWN OF	42,600
	EVANSVILLE CITY OF	79,100
	EVANSVILLE TOWN OF	195,700
	FORADA CITY OF	37,500
	GARFIELD CITY OF	48,600
	HOLMES CITY TOWN OF	121,300
	HUDSON TOWN OF	126,100
	IDA TOWN OF	175,000
	KENSINGTON CITY OF	34,000
	LAGRAND TOWN OF	98,000
	LAKE MARY TOWN OF	26,900
	LEAF VALLEY TOWN OF	205,600
	LUND TOWN OF	123,600
	MILLERVILLE TOWN OF	73,500
	MILTONA CITY OF	32,000
	MILTONA TOWN OF	168,300
	MOE TOWN OF	83,800
	NELSON CITY OF	45,700
	ORANGE TOWN OF	40,100
	OSAKIS CITY OF	511,600
	OSAKIS TOWN OF	55,600
	SOLEM TOWN OF	23,700
	SPRUCE HILL TOWN OF	63,300
	URNES TOWN OF	66,200
	<b>DOUGLAS Total</b>	<b>4,297,600</b>
<b>FARIBAULT</b>	BARBER TOWN OF	35,500
	BLUE EARTH CITY OF	189,400
	BLUE EARTH TOWN OF	43,500
	BRICELYN CITY OF	5,800
	CLARK TOWN OF	12,000
	DELAVAN CITY OF	16,800
	DELAVAN TOWN OF	25,000
	DUNBAR TOWN OF	45,600
	EASTON CITY OF	6,200
	ELMORE CITY OF	4,200
	EMERALD TOWN OF	11,400
	FROST CITY OF	3,400
	JO DAVIESS TOWN OF	13,700
	KIESTER TOWN OF	22,200
	LURA TOWN OF	33,700
	MINN LAKE TOWN OF	29,100
	PILOT GROVE TOWN OF	50,000
	PRESCOTT TOWN OF	55,200

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	ROME TOWN OF	\$82,700
	SEELY TOWN OF	11,000
	WALNUT LAKE TOWN OF	64,900
	WELLS CITY OF	210,800
	WINNEBAGO CITY OF	20,600
	WINNEBAGO TOWN OF	56,300
<b>FARIBAULT Total</b>		<b>1,049,000</b>
<b>FILLMORE</b>	AMHERST TOWN OF	206,900
	ARENDAHL TOWN OF	200,000
	BEAVER TOWN OF	117,200
	BLOOMFIELD TOWN OF	126,700
	BRISTOL TOWN OF	106,600
	CANTON CITY OF	58,500
	CANTON TOWN OF	153,600
	CARIMONA TOWN OF	70,600
	CARROLTON TOWN OF	172,500
	CHATFIELD CITY OF	247,900
	CHATFIELD TOWN OF	76,300
	FILLMORE TOWN OF	306,500
	FORESTVILLE TOWN OF	226,700
	FOUNTAIN CITY OF	160,000
	FOUNTAIN TOWN OF	206,500
	HARMONY CITY OF	188,300
	HARMONY TOWN OF	207,300
	HOLT TOWN OF	166,000
	JORDON TOWN OF	113,900
	LANESBORO CITY OF	195,500
	MABEL CITY OF	40,500
	NEWBURG TOWN OF	232,000
	NORWAY TOWN OF	217,800
	OSTRANDER CITY OF	31,600
	PETERSON CITY OF	115,100
	PILOT MOUND TOWN OF	105,400
	PREBLE TOWN OF	56,900
	PRESTON CITY OF	281,500
	PRESTON TOWN OF	179,300
	RUSHFORD CITY OF	628,000
	RUSHFORD VILLAGE CITY OF	200,300
	SPRING VALLEY CITY OF	292,300
	SPRING VALLEY TOWN OF	176,300
	SUMNER TOWN OF	74,400
	WHALAN CITY OF	6,900
	WYKOFF CITY OF	151,900
	YORK TOWN OF	253,900
<b>FILLMORE Total</b>		<b>6,351,600</b>
<b>FREEBORN</b>	ALBERT LEA CITY OF	2,423,400
	ALBERT LEA TOWN OF	300,200
	ALDEN CITY OF	249,500
	ALDEN TOWN OF	41,200
	BANCROFT TOWN OF	159,500
	BATH TOWN OF	52,200
	CARLSTON TOWN OF	7,000
	CLARKS GROVE CITY OF	146,300

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	CONGER CITY OF	\$37,100
	EMMONS CITY OF	118,800
	FREEBORN CITY OF	33,600
	FREEBORN TOWN OF	48,200
	FREEMAN TOWN OF	44,600
	GENEVA CITY OF	18,100
	GENEVA TOWN OF	5,500
	GLENVILLE CITY OF	192,600
	HARTLAND CITY OF	66,800
	HARTLAND TOWN OF	88,900
	HAYWARD CITY OF	35,000
	HAYWARD TOWN OF	50,000
	HOLLANDALE CITY OF	93,000
	LONDON TOWN OF	52,800
	MANCHESTER CITY OF	5,700
	MANCHESTER TOWN OF	202,400
	MANSFIELD TOWN OF	32,800
	MOSCOW TOWN OF	36,100
	NEWRY TOWN OF	119,200
	NUNDA TOWN OF	48,200
	PICKEREL LAKE TOWN OF	99,000
	SHELL ROCK TOWN OF	99,200
	TWIN LAKES CITY OF	900
<b>FREEBORN Total</b>		<b>4,907,800</b>
<b>GOODHUE</b>		
	BELLE CREEK TOWN OF	223,500
	BELLECHESTER CITY OF	26,200
	BELVIDERE TOWN OF	268,000
	CANNON FALLS CITY OF	497,600
	CANNON FALLS TOWN OF	244,700
	CHERRY GROVE TOWN OF	240,700
	DENNISON CITY OF	116,000
	FEATHERSTONE TOWN OF	217,200
	FLORENCE TOWN OF	646,800
	GOODHUE CITY OF	259,300
	GOODHUE TOWN OF	221,100
	HAY CREEK TOWN OF	337,600
	HOLDEN TOWN OF	404,600
	KENYON CITY OF	640,300
	KENYON TOWN OF	264,500
	LAKE CITY CITY OF	50,900
	LEON TOWN OF	755,500
	MINNEOLA TOWN OF	316,700
	PINE ISLAND CITY OF	534,700
	PINE ISLAND TOWN OF	485,400
	RED WING CITY OF	4,301,100
	ROSCOE TOWN OF	318,500
	STANTON TOWN OF	439,400
	VASA TOWN OF	463,400
	WACOUTA TOWN OF	93,000
	WANAMINGO CITY OF	186,000
	WANAMINGO TOWN OF	412,900
	WARSAW TOWN OF	286,000

COUNTY	CITY OR TOWN	EXCLUDED VALUE
GOODHUE	WELCH TOWN OF	\$257,600
	ZUMBROTA CITY OF	847,900
	ZUMBROTA TOWN OF	317,100
	<b>GOODHUE Total</b>	<b>14,674,200</b>
GRANT	ASHBY CITY OF	262,400
	BARRETT CITY OF	117,200
	DELAWARE TOWN OF	34,900
	ELBOW LAKE CITY OF	418,700
	ELBOW LAKE TOWN OF	48,800
	ELK LAKE TOWN OF	303,100
	ERDAHL TOWN OF	126,500
	HERMAN CITY OF	113,300
	HOFFMAN CITY OF	101,800
	LAND TOWN OF	72,300
	LAWRENCE TOWN OF	22,300
	LIEN TOWN OF	39,200
	LOGAN TOWN OF	133,600
	MACSVILLE TOWN OF	39,100
	NORCROSS CITY OF	19,100
	NORTH OTTAWA TOWN OF	22,800
	PELICAN LAKE TOWN OF	157,800
	POMME DE TERRE TOWN OF	29,900
	ROSEVILLE TOWN OF	9,800
	SANFORD TOWN OF	207,100
	STONY BROOK TOWN OF	190,600
	WENDELL CITY OF	187,800
	<b>GRANT Total</b>	<b>2,658,100</b>
HENNEPIN	BLOOMINGTON CITY OF	2,527,300
	BROOKLYN CENTER CITY OF	1,019,600
	BROOKLYN PARK CITY OF	913,800
	CHAMPLIN CITY OF	311,800
	CORCORAN CITY OF	461,400
	CRYSTAL CITY OF	1,244,200
	DAYTON CITY OF	133,800
	DEEPHAVEN CITY OF	3,092,700
	EDEN PRAIRIE CITY OF	156,100
	EDINA CITY OF	5,868,800
	EXCELSIOR CITY OF	1,311,000
	GOLDEN VALLEY CITY OF	2,312,700
	GREENFIELD CITY OF	392,100
	GREENWOOD CITY OF	483,000
	HASSAN TOWN OF	96,900
	HOPKINS CITY OF	1,718,400
	INDEPENDENCE CITY OF	642,200
	LONG LAKE CITY OF	29,000
	LORETTO CITY OF	30,900
	MAPLE GROVE CITY OF	384,100
	MAPLE PLAIN CITY OF	221,700
	MEDICINE LAKE CITY OF	51,500
	MEDINA CITY OF	258,200
	MINNEAPOLIS CITY OF	103,118,175
	MINNETONKA BEACH CITY OF	219,800
	MINNETONKA CITY OF	6,395,100

COUNTY	CITY OR TOWN	EXCLUDED VALUE
HENNEPIN	MINNETRISTA CITY OF	\$710,100
	MOUND CITY OF	2,249,100
	NEW HOPE CITY OF	219,400
	ORONO CITY OF	1,451,100
	OSSEO CITY OF	117,300
	PLYMOUTH CITY OF	1,656,000
	RICHFIELD CITY OF	3,748,300
	ROBBINSDALE CITY OF	751,700
	SHOREWOOD CITY OF	1,444,300
	SPRING PARK CITY OF	169,500
	ST ANTHONY CITY OF	427,800
	ST BONIFACIUS CITY OF	82,800
	ST LOUIS PARK CITY OF	7,431,500
	TONKA BAY CITY OF	503,100
	WAYZATA CITY OF	1,718,400
	WOODLAND CITY OF	262,000
<b>HENNEPIN Total</b>		<b>156,336,675</b>
HOUSTON	BLACK HAMMER TOWN OF	374,200
	BROWNSVILLE CITY OF	509,900
	BROWNSVILLE TOWN OF	133,900
	CALEDONIA CITY OF	1,161,200
	CALEDONIA TOWN OF	469,600
	CROOKED CREEK TOWN OF	177,500
	EITZEN CITY OF	74,300
	HOKAH CITY OF	464,800
	HOKAH TOWN OF	216,700
	HOUSTON CITY OF	228,300
	HOUSTON TOWN OF	300,800
	JEFFERSON TOWN OF	104,100
	LACRESCENT CITY OF	895,100
	LACRESCENT TOWN OF	407,100
	MAYVILLE TOWN OF	190,900
	MONEY CREEK TOWN OF	492,300
	MOUND PRAIRIE TOWN OF	266,200
	SHELDON TOWN OF	269,700
	SPRING GROVE CITY OF	648,500
	SPRING GROVE TOWN OF	458,100
	UNION TOWN OF	197,400
	WILMINGTON TOWN OF	471,600
	WINNEBAGO TOWN OF	196,400
	YUCATAN TOWN OF	458,400
<b>HOUSTON Total</b>		<b>9,167,000</b>
HUBBARD	ARAGO TOWN OF	8,400
	BADOURA TOWN OF	9,800
	CLOVER TOWN OF	26,600
	CROW WING LAKE TOWN OF	11,800
	FARDEN TOWN OF	58,400
	FERN TOWN OF	21,100
	GUTHRIE TOWN OF	9,000
	HART LAKE TOWN OF	72,900
	HELGA TOWN OF	62,600
	HENRIETTA TOWN OF	129,100
	HUBBARD TOWN OF	51,200

COUNTY	CITY OR TOWN	EXCLUDED VALUE
HUBBARD	LAKE EMMA TOWN OF	\$23,600
	LAKE GEORGE TOWN OF	12,500
	LAKE HATTIE TOWN OF	50,000
	LAKEPORT TOWN OF	2,800
	LAPORTE CITY OF	6,100
	MANTRAP TOWN OF	25,000
	NEVIS CITY OF	13,600
	NEVIS TOWN OF	50,000
	PARK RAPIDS CITY OF	293,600
	STEAMBOAT RIVER TOWN OF	19,500
	THORPE TOWN OF	50,000
	<b>HUBBARD Total</b>	<b>1,007,600</b>
ISANTI	ATHENS TOWN OF	131,400
	BRADFORD TOWN OF	230,600
	BRAHAM CITY OF	166,800
	CAMBRIDGE CITY OF	209,300
	CAMBRIDGE TOWN OF	595,300
	DALBO TOWN OF	192,500
	ISANTI CITY OF	239,700
	ISANTI TOWN OF	377,200
	MAPLE RIDGE TOWN OF	191,100
	NORTH BRANCH TOWN OF	530,000
	OXFORD TOWN OF	168,200
	SPENCER BROOK TOWN OF	193,000
	SPRING VALE TOWN OF	216,700
	STANCHFIELD TOWN OF	214,400
	STANFORD TOWN OF	260,300
	WYANETT TOWN OF	402,400
	<b>ISANTI Total</b>	<b>4,318,900</b>
ITASCA	BALSAM TOWN OF	4,700
	BEARVILLE TOWN OF	1,900
	BOVEY CITY OF	49,200
	BOWSTRING TOWN OF	33,800
	COHASSET CITY OF	41,100
	COLERAINE CITY OF	126,100
	DEER RIVER CITY OF	6,200
	DEER RIVER TOWN OF	11,000
	GRAND RAPIDS CITY OF	181,900
	GRAND RAPIDS TOWN OF	73,700
	GREENWAY TOWN OF	4,400
	HARRIS TOWN OF	105,400
	KEEWATIN CITY OF	6,900
	NASHWAUK CITY OF	16,200
	NASHWAUK TOWN OF	14,300
	NORE TOWN OF	3,300
	OTENEAGEN TOWN OF	13,400
	SAGO TOWN OF	15,500
	SAND LAKE TOWN OF	17,100
	STOKES TOWN OF	14,500
	TACONITE CITY OF	18,800
	TROUT LAKE TOWN OF	13,300
	UNORG 143-25	45,400
	UNORG 146-27	2,100

COUNTY	CITY OR TOWN	EXCLUDED VALUE
ITASCA	UNORG 147-27	\$50,000
	UNORG 54-26	54,100
	UNORG 55-23	11,500
	UNORG 55-27	50,000
	UNORG 56-26	14,600
	UNORG 58-27	32,100
	UNORG 59-22	25,000
	UNORG 62-25	21,600
	WAWINA TOWN OF	34,800
	<b>ITASCA Total</b>	<b>1,113,900</b>
JACKSON	ALBA TOWN OF	13,900
	BELMONT TOWN OF	47,000
	CHRISTIANIA TOWN OF	68,000
	DELAFIELD TOWN OF	51,100
	DES MOINES TOWN OF	41,100
	EWINGTON TOWN OF	47,400
	HERON LAKE CITY OF	70,600
	HERON LAKE TOWN OF	286,600
	HUNTER TOWN OF	14,500
	JACKSON CITY OF	96,900
	KIMBALL TOWN OF	28,100
	LACROSSE TOWN OF	15,400
	LAKEFIELD CITY OF	553,300
	MIDDLETOWN TOWN OF	79,200
	OKABENA CITY OF	7,600
	PETERSBURG TOWN OF	24,600
	ROST TOWN OF	10,100
	ROUND LAKE TOWN OF	34,200
	SIOUX VALLEY TOWN OF	10,100
	WEIMER TOWN OF	60,700
JACKSON Total	WEST HERON LAKE TOWN OF	46,400
	WISCONSIN TOWN OF	30,400
KANABEC		<b>1,637,200</b>
	ANN LAKE TOWN OF	47,000
	ARTHUR TOWN OF	125,100
	BRUNSWICK TOWN OF	202,900
	COMFORT TOWN OF	96,500
	FORD TOWN OF	11,100
	GRASS LAKE TOWN OF	82,500
	KANABEC TOWN OF	53,700
	KNIFE LAKE TOWN OF	104,300
	MORA CITY OF	325,900
	PEACE TOWN OF	32,550
	QUAMBA CITY OF	14,150
	SOUTHFORK TOWN OF	32,500
	WHITED TOWN OF	103,400
	<b>KANABEC Total</b>	<b>1,231,600</b>
KANDIYOHI	ARCTANDER TOWN OF	153,300
	ATWATER CITY OF	281,100
	BLOMKEST CITY OF	18,100
	BURBANK TOWN OF	110,900
	COLFAX TOWN OF	144,500

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	DOVRE TOWN OF	\$175,600
	EAST LAKE LILLIAN TOWN OF	65,100
	EDWARDS TOWN OF	207,600
	FAHLUN TOWN OF	66,600
	GENNESSEE TOWN OF	69,000
	GREEN LAKE TOWN OF	191,700
	HARRISON TOWN OF	268,800
	HOLLAND TOWN OF	256,900
	IRVING TOWN OF	164,900
	KANDIYOHI CITY OF	73,400
	KANDIYOHI TOWN OF	107,100
	LAKE ANDREW TOWN OF	120,000
	LAKE ELIZABETH TOWN OF	27,100
	LAKE LILLIAN CITY OF	51,800
	LAKE LILLIAN TOWN OF	75,100
	MAMRE TOWN OF	275,700
	NEW LONDON CITY OF	475,700
	NEW LONDON TOWN OF	321,900
	NORWAY LAKE TOWN OF	103,500
	PENNOCK CITY OF	53,400
	PRINSBURG CITY OF	77,600
	RAYMOND CITY OF	176,000
	ROSELAND TOWN OF	360,300
	ROSEVILLE TOWN OF	112,600
	SPICER CITY OF	284,600
	ST JOHNS TOWN OF	178,900
	SUNBURG CITY OF	18,500
	WHITEFIELD TOWN OF	306,800
	WILLMAR CITY OF	1,074,500
	WILLMAR TOWN OF	71,400
<b>KANDIYOHI Total</b>		<b>6,520,000</b>
<b>KITTSON</b>		
	ARVESON TOWN OF	3,600
	CLOW TOWN OF	24,300
	DAVIS TOWN OF	14,700
	DEERWOOD TOWN OF	4,100
	GRANVILLE TOWN OF	13,000
	HALLOCK CITY OF	152,400
	HALLOCK TOWN OF	55,300
	HUMBOLDT CITY OF	2,000
	JUPITER TOWN OF	14,400
	KARLSTAD CITY OF	39,700
	KENNEDY CITY OF	10,200
	LAKE BRONSON CITY OF	2,600
	LANCASTER CITY OF	53,300
	MCKINLEY TOWN OF	2,300
	NORWAY TOWN OF	12,400
	PERCY TOWN OF	18,300
	POPPLETON TOWN OF	9,300
	SKANE TOWN OF	12,600
	SOUTH RED RIVER TOWN OF	3,700
	ST VINCENT TOWN OF	1,100

COUNTY	CITY OR TOWN	EXCLUDED VALUE
<b>KITTSOON Total</b>	SVEA TOWN OF	\$30,300
	TEGNER TOWN OF	2,400
	THOMPSON TOWN OF	19,400
		<hr/> 501,400
<b>KOOCHICHING</b>	INTL FALLS CITY OF	12,600
	LITTLEFORK CITY OF	13,400
	UNORG #0098	14,200
<b>KOOCHICHING Total</b>		<hr/> 40,200
<b>LAC QUI PARLE</b>	AGASSIZ TOWN OF	20,700
	ARENA TOWN OF	21,300
	AUGUSTA TOWN OF	33,200
	BAXTER TOWN OF	69,500
	BELLINGHAM CITY OF	5,700
	BOYD CITY OF	36,000
	CAMP RELEASE TOWN OF	135,300
	CERRO GORDO TOWN OF	15,400
	DAWSON CITY OF	349,800
	FREELAND TOWN OF	4,300
	GARFIELD TOWN OF	55,100
	HAMLIN TOWN OF	110,500
	HANTHO TOWN OF	26,900
	LAC QUI PARLE TOWN OF	75,800
	LAKE SHORE TOWN OF	103,600
	MADISON CITY OF	137,800
	MADISON TOWN OF	63,900
	MARIETTA CITY OF	17,000
	MAXWELL TOWN OF	67,800
	MEHURIN TOWN OF	15,000
	NASSAU CITY OF	5,100
	PERRY TOWN OF	8,500
	PROVIDENCE TOWN OF	53,900
	RIVERSIDE TOWN OF	131,200
	TEN MILE LAKE TOWN OF	76,000
	WALTER TOWN OF	34,800
	YELLOW BANK TOWN OF	55,400
<b>LAC QUI PARLE Total</b>		<hr/> 1,729,500
<b>LAKE</b>	CRYSTAL BAY TOWN OF	14,600
	FALL LAKE TOWN OF	11,000
	SILVER BAY CITY OF	5,300
	SILVER CREEK TOWN OF	40,500
	TWO HARBORS CITY OF	471,800
<b>LAKE Total</b>	UNORG #2	76,500
		<hr/> 619,700
<b>LE SUEUR</b>	CLEVELAND CITY OF	8,400
	CLEVELAND TOWN OF	208,300
	CORDOVA TOWN OF	29,400
	DERRYNANE TOWN OF	95,600
	ELYSIAN CITY OF	121,500
	ELYSIAN TOWN OF	164,200
	KASOTA CITY OF	354,700
	KASOTA TOWN OF	288,900

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	KILKENNY CITY OF	\$1,000
	KILKENNY TOWN OF	134,700
	LANESBURGH TOWN OF	270,800
	LECENTER CITY OF	149,200
	LESUEUR CITY OF	498,900
	LEXINGTON TOWN OF	67,000
	MONTGOMERY CITY OF	371,900
	MONTGOMERY TOWN OF	27,600
	NEW PRAGUE CITY OF	214,300
	OTTAWA TOWN OF	100,100
	SHARON TOWN OF	321,700
	TYRONE TOWN OF	38,100
	WASHINGTON TOWN OF	56,800
	WATERVILLE CITY OF	486,500
	WATERVILLE TOWN OF	194,900
<b>LE SUEUR Total</b>		<b>4,204,500</b>
LINCOLN	ALTA VISTA TOWN OF	109,000
	ARCO CITY OF	25,200
	ASH LAKE TOWN OF	131,800
	DIAMOND LAKE TOWN OF	371,800
	DRAMMEN TOWN OF	165,800
	HANSONVILLE TOWN OF	6,000
	HENDRICKS CITY OF	262,600
	HENDRICKS TOWN OF	73,800
	HOPE TOWN OF	438,600
	IVANHOE CITY OF	320,000
	LAKE BENTON CITY OF	618,200
	LAKE BENTON TOWN OF	79,700
	LAKE STAY TOWN OF	24,200
	LIMESTONE TOWN OF	24,200
	MARBLE TOWN OF	127,500
	MARSHFIELD TOWN OF	324,500
	ROYAL TOWN OF	210,700
	SHAOKATAN TOWN OF	81,800
	TYLER CITY OF	420,500
	VERDI TOWN OF	145,500
<b>LINCOLN Total</b>		<b>3,961,400</b>
LYON	AMIRET TOWN OF	119,200
	BALATON CITY OF	348,100
	CLIFTON TOWN OF	84,000
	COON CREEK TOWN OF	140,900
	COTTONWOOD CITY OF	559,900
	CUSTER TOWN OF	128,600
	EIDSVOLD TOWN OF	167,400
	FAIRVIEW TOWN OF	155,300
	FLORENCE CITY OF	19,200
	GARVIN CITY OF	58,900
	GHENT CITY OF	156,500
	GRANDVIEW TOWN OF	90,900
	ISLAND LAKE TOWN OF	96,700
	LAKE MARSHALL TOWN OF	135,300
	LUCAS TOWN OF	363,500
	LYND CITY OF	185,100

COUNTY	CITY OR TOWN	EXCLUDED VALUE
LYON	LYND TOWN OF	\$365,000
	LYONS TOWN OF	33,900
	MARSHALL CITY OF	1,265,200
	MINNEOTA CITY OF	686,700
	MONROE TOWN OF	191,500
	NORDLAND TOWN OF	93,300
	ROCK LAKE TOWN OF	152,900
	RUSSELL CITY OF	285,300
	SHELBURNE TOWN OF	92,200
	SODUS TOWN OF	59,100
	STANLEY TOWN OF	101,000
	TAUNTON CITY OF	106,900
	TRACY CITY OF	779,700
	VALLERS TOWN OF	39,000
	WESTERHEIM TOWN OF	84,400
<b>LYON Total</b>		<b>7,145,600</b>
MAHNOMEN	BEAULIEU TOWN OF	13,700
	CHIEF TOWN OF	45,900
	HEIER TOWN OF	2,900
	LAGARDE TOWN OF	15,400
	MAHNOMEN CITY OF	4,800
	MARSH CREEK TOWN OF	50,000
	PEMBINA TOWN OF	64,300
	ROSEDALE TOWN OF	37,200
	WAUBUN CITY OF	17,800
<b>MAHNOMEN Total</b>		<b>252,000</b>
MARSHALL	AGDAR TOWN OF	3,100
	ALMA TOWN OF	33,400
	ALVARADO CITY OF	12,900
	ARGYLE CITY OF	228,900
	AUGSBURG TOWN OF	14,200
	BIG WOODS TOWN OF	30,400
	BLOOMER TOWN OF	60,000
	CEDAR TOWN OF	21,500
	COMO TOWN OF	2,200
	COMSTOCK TOWN OF	16,600
	EAST VALLEY TOWN OF	900
	EXCEL TOWN OF	51,500
	FOLDAHL TOWN OF	26,900
	GRYGLA CITY OF	1,600
	HOLT CITY OF	25,400
	HOLT TOWN OF	36,000
	HUNTLY TOWN OF	13,000
	LINCOLN TOWN OF	25,200
	MARSH GROVE TOWN OF	11,700
	MCCREA TOWN OF	36,300
	MIDDLE RIVER CITY OF	79,700
	MIDDLE RIVER TOWN OF	24,300
	NELSON PARK TOWN OF	1,700
	NEW FOLDEN TOWN OF	47,800
	NEW MAINE TOWN OF	13,300
	NEW SOLUM TOWN OF	23,100
	NEWFOLDEN CITY OF	120,700

COUNTY	CITY OR TOWN	EXCLUDED VALUE
MARSHALL	OAK PARK TOWN OF	\$48,200
	OSLO CITY OF	18,300
	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
	WANGER TOWN OF	44,400
	WARREN CITY OF	454,700
	WEST VALLEY TOWN OF	39,500
	WHITEFORD TOWN OF	2,600
	WRIGHT TOWN OF	4,800
	<b>MARSHALL Total</b>	<b>1,857,500</b>
MARTIN	CEDAR TOWN OF	10,800
	CEYLON CITY OF	45,400
	DUNNELL CITY OF	13,700
	EAST CHAIN TOWN OF	147,100
	FAIRMONT CITY OF	1,164,600
	FAIRMONT TOWN OF	10,000
	GALENA TOWN OF	25,100
	GRANADA CITY OF	12,300
	JAY TOWN OF	4,500
	LAKE BELT TOWN OF	3,400
	LAKE FREMONT TOWN OF	10,600
	MANYASKA TOWN OF	30,700
	NASHVILLE TOWN OF	7,400
	NORTHROP CITY OF	10,800
	PLEASANT PRAIRIE TOWN OF	73,800
	RUTLAND TOWN OF	25,100
	SHERBURN CITY OF	185,800
	SILVER LAKE TOWN OF	25,400
	TRIMONT CITY OF	165,300
	TRUMAN CITY OF	115,400
	WELCOME CITY OF	137,000
	WESTFORD TOWN OF	29,200
	<b>MARTIN Total</b>	<b>2,253,400</b>
MCLEOD	ACOMA TOWN OF	257,000
	BERGEN TOWN OF	327,800
	BISCAY CITY OF	113,100
	BROWNTON CITY OF	298,400
	COLLINS TOWN OF	104,900
	GLENCOE CITY OF	738,700
	GLENCOE TOWN OF	220,000
	HALE TOWN OF	153,500
	HASSAN VALLEY TOWN OF	93,600
	HELEN TOWN OF	182,400
	HUTCHINSON CITY OF	1,485,100
	HUTCHINSON TOWN OF	161,300
	LESTER PRAIRIE CITY OF	298,200
	LYNN TOWN OF	292,000
	PENN TOWN OF	107,700
	PLATO CITY OF	103,000
	RICH VALLEY TOWN OF	207,400

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	ROUND GROVE TOWN OF	\$36,000
	SILVER LAKE CITY OF	299,400
	STEWART CITY OF	144,300
	SUMTER TOWN OF	226,400
	WINSTED CITY OF	309,200
	WINSTED TOWN OF	185,800
<b>MCLEOD Total</b>		<b>6,345,200</b>
<b>MEEKER</b>	ACTON TOWN OF	35,900
	CEDAR MILLS TOWN OF	99,000
	COLLINWOOD TOWN OF	96,600
	COSMOS CITY OF	24,200
	DANIELSON TOWN OF	15,800
	DARWIN CITY OF	24,300
	DARWIN TOWN OF	28,800
	DASSEL CITY OF	158,600
	DASSEL TOWN OF	196,200
	EDEN VALLEY CITY OF	114,100
	ELLSWORTH TOWN OF	126,300
	FOREST CITY TOWN OF	224,700
	FOREST PRAIRIE TOWN OF	174,500
	GREENLEAF TOWN OF	161,900
	GROVE CITY CITY OF	48,300
	HARVEY TOWN OF	38,700
	KINGSTON TOWN OF	424,100
	LITCHFIELD CITY OF	1,403,300
	LITCHFIELD TOWN OF	97,600
	MANANNAH TOWN OF	87,100
	SWEDE GROVE TOWN OF	26,800
	UNION GROVE TOWN OF	92,200
	WATKINS CITY OF	79,500
<b>MEEKER Total</b>		<b>3,778,500</b>
<b>MILLE LACS</b>	BOCK CITY OF	1,600
	BOGUS BROOK TOWN OF	192,400
	BORGHOLM TOWN OF	158,600
	BRADBURY TOWN OF	22,400
	DAILEY TOWN OF	31,000
	EAST SIDE TOWN OF	60,000
	FORESTON CITY OF	80,900
	GREENBUSH TOWN OF	158,100
	HAYLAND TOWN OF	50,400
	ISLE CITY OF	72,100
	ISLE HARBOR TOWN OF	31,400
	KATHIO TOWN OF	19,000
	MILACA CITY OF	204,300
	MILACA TOWN OF	94,500
	MILO TOWN OF	139,800
	MUDGETT TOWN OF	45,700
	ONAMIA CITY OF	10,600
	ONAMIA TOWN OF	26,300
	PAGE TOWN OF	31,600
	PEASE CITY OF	12,200
	PRINCETON CITY OF	39,000

COUNTY	CITY OR TOWN	EXCLUDED VALUE
MILLE LACS	PRINCETON TOWN OF	\$285,300
	SOUTH HARBOR TOWN OF	183,200
	WAHKON CITY OF	58,500
	<b>MILLE LACS Total</b>	<b>2,008,900</b>
MORRISON	AGRAM TOWN OF	197,300
	BELLE PRAIRIE TOWN OF	201,900
	BELLEVUE TOWN OF	427,100
	BOWLUS CITY OF	81,200
	BUCKMAN CITY OF	59,100
	BUCKMAN TOWN OF	194,200
	BUH TOWN OF	115,400
	CULDRUM TOWN OF	295,900
	CUSHING TOWN OF	289,400
	DARLING TOWN OF	103,300
	ELMDALE CITY OF	86,100
	ELMDALE TOWN OF	457,300
	FLENSBURG CITY OF	208,800
	GENOLA CITY OF	28,500
	GRANITE TOWN OF	234,500
	GREEN PRAIRIE TOWN OF	226,700
	HARDING CITY OF	16,200
	HILLMAN CITY OF	28,800
	HILLMAN TOWN OF	92,500
	LAKIN TOWN OF	269,700
	LASTRUP CITY OF	55,200
	LEIGH TOWN OF	98,900
	LITTLE FALLS CITY OF	1,758,500
	LITTLE FALLS TOWN OF	185,600
	MORRILL TOWN OF	208,000
	MOTLEY CITY OF	69,500
	MOTLEY TOWN OF	30,000
	MT MORRIS TOWN OF	24,500
	PARKER TOWN OF	231,100
	PIERZ CITY OF	283,400
	PIERZ TOWN OF	293,800
	PIKE CREEK TOWN OF	329,600
	PLATTE TOWN OF	31,200
	PULASKI TOWN OF	226,200
	RANDALL CITY OF	50,200
	RICHARDSON TOWN OF	249,100
	RIPLEY TOWN OF	385,800
	ROISING TOWN OF	94,200
	ROYALTON CITY OF	320,900
	SCANDIA VALLEY TOWN OF	174,900
	SOBIESKI CITY OF	52,200
	SWAN RIVER TOWN OF	392,700
	SWANVILLE CITY OF	230,200
	SWANVILLE TOWN OF	184,800
	TWO RIVERS TOWN OF	358,500
	UPSALA CITY OF	226,700
	<b>MORRISON Total</b>	<b>10,159,600</b>

COUNTY	CITY OR TOWN	EXCLUDED VALUE
MOWER	ADAMS CITY OF	\$152,900
	ADAMS TOWN OF	170,700
	AUSTIN CITY OF	2,925,600
	AUSTIN TOWN OF	245,500
	BENNINGTON TOWN OF	43,300
	BROWNSDALE CITY OF	85,900
	CLAYTON TOWN OF	19,200
	DEXTER CITY OF	43,500
	DEXTER TOWN OF	36,200
	ELKTON CITY OF	14,800
	FRANKFORD TOWN OF	138,500
	GRAND MEADOW CITY OF	133,900
	GRAND MEADOW TOWN OF	154,100
	LANSING TOWN OF	481,200
	LEROI CITY OF	131,500
	LEROI TOWN OF	69,600
	LODI TOWN OF	71,800
	LYLE CITY OF	81,900
	LYLE TOWN OF	95,500
	MAPLEVIEW CITY OF	9,000
	MARSHALL TOWN OF	32,000
	NEVADA TOWN OF	147,600
	PLEASANT VALLEY TOWN OF	101,000
	RACINE CITY OF	31,500
	RACINE TOWN OF	74,000
	RED ROCK TOWN OF	507,900
	ROSE CREEK CITY OF	51,500
	SARGEANT CITY OF	26,100
	SARGEANT TOWN OF	23,500
	TAOPI CITY OF	6,200
	UDOLPHO TOWN OF	319,700
	WALTHAM CITY OF	26,700
	WALTHAM TOWN OF	74,500
	WINDOM TOWN OF	76,900
<b>MOWER Total</b>		<b>6,603,700</b>
MURRAY	AVOCA CITY OF	24,900
	BELFAST TOWN OF	130,900
	BONDIN TOWN OF	169,800
	CAMERON TOWN OF	61,900
	CHANARAMBIE TOWN OF	75,500
	CHANDLER CITY OF	36,500
	CURRIE CITY OF	62,500
	DES MOINES RIVER TOWN OF	121,800
	DOVRAY TOWN OF	91,100
	ELLSBOROUGH TOWN OF	59,000
	FENTON TOWN OF	14,100
	FULDA CITY OF	254,600
	HADLEY CITY OF	58,200
	HOLLY TOWN OF	102,300
	IONA CITY OF	59,400
	IONA TOWN OF	150,600
	LAKE SARAH TOWN OF	260,100
	LAKE WILSON CITY OF	46,000
	LEEDS TOWN OF	38,000

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	LIME LAKE TOWN OF	\$89,100
	LOWVILLE TOWN OF	60,800
	MASON TOWN OF	53,200
	MOULTON TOWN OF	79,700
	MURRAY TOWN OF	100,300
	SHETEK TOWN OF	49,900
	SKANDIA TOWN OF	85,800
	SLAYTON CITY OF	668,100
	SLAYTON TOWN OF	111,400
	<b>MURRAY Total</b>	<b>3,115,500</b>
NICOLLET	BELGRADE TOWN OF	309,000
	BERNADOTTE TOWN OF	58,400
	BRIGHTON TOWN OF	40,500
	COURTLAND CITY OF	59,800
	COURTLAND TOWN OF	130,100
	GRANBY TOWN OF	69,800
	LAFAYETTE CITY OF	223,500
	LAFAYETTE TOWN OF	71,300
	LAKE PRAIRIE TOWN OF	127,100
	NEW SWEDEN TOWN OF	145,100
	NICOLLET CITY OF	167,200
	NICOLLET TOWN OF	128,000
	NORTH MANKATO CITY OF	997,900
	OSHAWA TOWN OF	295,100
	RIDGELY TOWN OF	144,200
	ST PETER CITY OF	2,281,500
	TRAVERSE TOWN OF	47,700
	WEST NEWTON TOWN OF	61,500
	<b>NICOLLET Total</b>	<b>5,357,700</b>
NOBLES	ADRIAN CITY OF	361,000
	BIGELOW CITY OF	48,000
	BIGELOW TOWN OF	67,600
	BLOOM TOWN OF	49,500
	BREWSTER CITY OF	193,400
	DEWALD TOWN OF	200,800
	DUNDEE CITY OF	53,000
	ELK TOWN OF	137,400
	ELLSWORTH CITY OF	205,900
	GRAHAM LAKES TOWN OF	137,700
	GRAND PRAIRIE TOWN OF	127,200
	HERSEY TOWN OF	149,600
	INDIAN LAKE TOWN OF	114,400
	LARKIN TOWN OF	49,900
	LEOTA TOWN OF	128,000
	LISMORE CITY OF	170,900
	LISMORE TOWN OF	39,000
	LITTLE ROCK TOWN OF	127,100
	LORAIN TOWN OF	104,000
	OLNEY TOWN OF	123,600
	RANSOM TOWN OF	152,900
	ROUND LAKE CITY OF	50,200
	RUSHMORE CITY OF	104,900
	SEWARD TOWN OF	170,900

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	SUMMIT LAKE TOWN OF	\$111,500
	WESTSIDE TOWN OF	89,000
	WILMONT CITY OF	101,800
	WILMONT TOWN OF	75,900
	WORTHINGTON CITY OF	1,291,200
	WORTHINGTON TOWN OF	254,500
<b>NOBLES Total</b>		<b>4,990,800</b>
<b>NORMAN</b>	ADA CITY OF	75,100
	ANTHONY TOWN OF	6,700
	BEAR PARK TOWN OF	33,800
	FLOM TOWN OF	47,500
	FOSSUM TOWN OF	51,900
	GARY CITY OF	100,300
	GOOD HOPE TOWN OF	17,500
	GREEN MEADOW TOWN OF	15,200
	HALSTAD CITY OF	102,800
	HALSTAD TOWN OF	31,200
	HEGNE TOWN OF	41,300
	HENDRUM CITY OF	9,900
	HENDRUM TOWN OF	21,700
	HOME LAKE TOWN OF	56,700
	LAKE IDA TOWN OF	12,700
	LEE TOWN OF	41,400
	MARY TOWN OF	9,200
	MCDONALDSVILLE TOWN OF	36,100
	ROCKWELL TOWN OF	6,400
	SHELLY CITY OF	41,400
	SHELLY TOWN OF	42,100
	SUNDAL TOWN OF	43,300
	TWIN VALLEY CITY OF	24,400
	WAUKON TOWN OF	4,700
	WILD RICE TOWN OF	96,700
	WINCHESTER TOWN OF	7,500
<b>NORMAN Total</b>		<b>977,500</b>
<b>OLMSTED</b>	BYRON CITY OF	34,900
	CASCADE TOWN OF	121,400
	CHATFIELD CITY OF	86,500
	DOVER CITY OF	72,600
	DOVER TOWN OF	124,700
	ELMIRA TOWN OF	162,200
	EYOTA CITY OF	82,100
	EYOTA TOWN OF	273,400
	FARMINGTON TOWN OF	27,300
	HAVERHILL TOWN OF	220,300
	HIGH FOREST TOWN OF	321,000
	KALMAR TOWN OF	296,200
	MARION TOWN OF	435,700
	NEW HAVEN TOWN OF	382,200
	ORION TOWN OF	235,200
	ORONOCO CITY OF	150,900
	ORONOCO TOWN OF	155,500
	PLEASANT GROVE TOWN OF	321,500
	QUINCY TOWN OF	167,500

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	ROCHESTER CITY OF	\$2,064,700
	ROCHESTER TOWN OF	95,400
	ROCK DELL TOWN OF	152,300
	SALEM TOWN OF	220,000
	STEWARTVILLE CITY OF	471,500
	VIOLA TOWN OF	248,700
<b>OLMSTED Total</b>		<b>6,923,700</b>
<b>OTTER TAIL</b>	<b>AASTAD TOWN OF</b>	<b>209,200</b>
	AMOR TOWN OF	230,300
	AURDAL TOWN OF	243,900
	BATTLE LAKE CITY OF	443,400
	BLOWERS TOWN OF	105,100
	BLUFFTON CITY OF	95,600
	BLUFFTON TOWN OF	67,700
	BUSE TOWN OF	211,000
	BUTLER TOWN OF	51,000
	CANDOR TOWN OF	167,900
	CARLISLE TOWN OF	60,500
	CLITHERALL CITY OF	149,900
	CLITHERALL TOWN OF	123,500
	COMPTON TOWN OF	320,600
	CORLISS TOWN OF	182,100
	DALTON CITY OF	88,900
	DANE PRAIRIE TOWN OF	508,100
	DEAD LAKE TOWN OF	139,000
	DEER CREEK CITY OF	130,700
	DEER CREEK TOWN OF	125,000
	DENT CITY OF	18,500
	DORA TOWN OF	187,000
	DUNN TOWN OF	59,700
	EAGLE LAKE TOWN OF	113,500
	EASTERN TOWN OF	134,500
	EDNA TOWN OF	170,100
	EFFINGTON TOWN OF	126,500
	ELIZABETH CITY OF	51,200
	ELIZABETH TOWN OF	151,000
	ELMO TOWN OF	171,300
	ERHARD CITY OF	75,000
	ERHARDS GROVE TOWN OF	179,800
	EVERTS TOWN OF	14,500
	FERGUS FALLS CITY OF	2,086,800
	FERGUS FALLS TOWN OF	237,100
	FOLDEN TOWN OF	33,000
	FRIBERG TOWN OF	238,900
	GIRARD TOWN OF	180,100
	GORMAN TOWN OF	195,200
	HENNING CITY OF	417,000
	HENNING TOWN OF	221,200
	HOBART TOWN OF	193,400
	HOMESTEAD TOWN OF	227,900
	INMAN TOWN OF	117,400
	LEAF LAKE TOWN OF	189,500
	LEAF MOUNTAIN TOWN OF	55,700
	LIDA TOWN OF	226,000

COUNTY	CITY OR TOWN	EXCLUDED VALUE
OTTER TAIL	MAINE TOWN OF	\$235,000
	MAPLEWOOD TOWN OF	170,700
	NEW YORK MILLS CITY OF	204,000
	NEWTON TOWN OF	161,600
	NIDAROS TOWN OF	306,500
	NORWEGIAN GROVE TOWN OF	223,200
	OAK VALLEY TOWN OF	181,500
	ORWELL TOWN OF	200,700
	OSCAR TOWN OF	207,900
	OTTERTAIL CITY OF	104,500
	OTTERTAIL TOWN OF	28,700
	OTTO TOWN OF	115,600
	PADDOCK TOWN OF	117,700
	PARKERS PRAIRIE CITY OF	453,400
	PARKERS PRAIRIE TOWN OF	274,200
	PELICAN RAPIDS CITY OF	267,100
	PELICAN TOWN OF	281,700
	PERHAM CITY OF	596,700
	PERHAM TOWN OF	228,300
	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	157,600
	ST OLAF TOWN OF	386,000
	STAR LAKE TOWN OF	275,900
	SVERDRUP TOWN OF	419,900
	TORDENSKJOLD TOWN OF	104,600
	TRONDHJEM TOWN OF	125,500
	TUMULI TOWN OF	157,500
	UNDERWOOD CITY OF	263,100
	URBANK CITY OF	14,900
	VERGAS CITY OF	324,000
	VINING CITY OF	81,600
	WESTERN TOWN OF	47,000
	WOODSIDE TOWN OF	125,400
<b>OTTER TAIL Total</b>		<b>16,738,600</b>
PENNINGTON	BLACK RIVER TOWN OF	43,500
	BRAY TOWN OF	18,300
	CLOVER LEAF TOWN OF	47,000
	DEER PARK TOWN OF	30,300
	GOODRIDGE CITY OF	5,500
	GOODRIDGE TOWN OF	18,100
	HICKORY TOWN OF	1,600
	HIGHLANDING TOWN OF	172,800
	KRATKA TOWN OF	81,700
	MAYFIELD TOWN OF	39,500
	NORDEN TOWN OF	46,000
	NORTH TOWN OF	237,900
	NUMEDAL TOWN OF	8,000
	REINER TOWN OF	77,000
	RIVER FALLS TOWN OF	98,100
	ROCKSBURY TOWN OF	226,500
	SANDERS TOWN OF	85,200

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	SILVERTON TOWN OF	\$88,200
	SMILEY TOWN OF	234,300
	ST HILAIRE CITY OF	157,200
	STAR TOWN OF	82,800
	THIEF RIVER FALLS CITY OF	1,843,900
	WYANDOTTE TOWN OF	6,100
<b>PENNINGTON Total</b>		<b>3,649,500</b>
<b>PINE</b>	ARLONE TOWN OF	22,900
	ASKOV CITY OF	79,100
	BARRY TOWN OF	29,500
	BIRCH CREEK TOWN OF	82,400
	BREMEN TOWN OF	30,300
	BROOK PARK TOWN OF	17,100
	BRUNO CITY OF	51,400
	BRUNO TOWN OF	15,600
	CHENGWATANA TOWN OF	76,300
	CLOVER TOWN OF	21,400
	DANFORTH TOWN OF	55,300
	DELL GROVE TOWN OF	124,500
	DENHAM CITY OF	2,400
	FINLAYSON CITY OF	84,500
	FINLAYSON TOWN OF	42,200
	HINCKLEY CITY OF	140,600
	HINCKLEY TOWN OF	56,700
	KERRICK CITY OF	31,100
	KERRICK TOWN OF	26,900
	KETTLE RIVER TOWN OF	59,600
	MISSION CREEK TOWN OF	13,800
	NORMAN TOWN OF	10,200
	PARK TOWN OF	5,200
	PARTRIDGE TOWN OF	167,400
	PINE CITY CITY OF	442,900
	PINE CITY TOWN OF	124,700
	PINE LAKE TOWN OF	70,700
	POKEGAMA TOWN OF	194,900
	ROCK CREEK CITY OF	134,300
	ROYALTON TOWN OF	77,000
	SANDSTONE CITY OF	126,700
	SANDSTONE TOWN OF	71,500
	STURGEON LAKE TOWN OF	35,400
	WILLOW RIVER CITY OF	36,900
	WINDEMERE TOWN OF	60,900
<b>PINE Total</b>		<b>2,622,300</b>
<b>PIPESTONE</b>	AETNA TOWN OF	113,400
	ALTONA TOWN OF	63,500
	BURKE TOWN OF	113,800
	EDEN TOWN OF	88,400
	EDGERTON CITY OF	515,500
	ELMER TOWN OF	88,000
	FOUNTAIN PRAIRIE TOWN OF	53,200
	GRANGE TOWN OF	112,900
	GRAY TOWN OF	137,400
	HATFIELD CITY OF	12,000

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	HOLLAND CITY OF	\$91,600
	IHLEN CITY OF	41,800
	JASPER CITY OF	108,800
	OSBORNE TOWN OF	69,500
	PIPESTONE CITY OF	966,500
	ROCK TOWN OF	91,100
	RUTHTON CITY OF	177,300
	SWEET TOWN OF	179,700
	TROSKY CITY OF	89,800
	TROY TOWN OF	276,600
	WOODSTOCK CITY OF	33,300
<b>PIPESTONE Total</b>		<b>3,424,100</b>
<b>POLK</b>		
	ANGUS TOWN OF	20,100
	BELTRAMI CITY OF	29,500
	BRANDSVOLD TOWN OF	197,600
	BRISLET TOWN OF	25,000
	BYGLAND TOWN OF	31,400
	CHESTER TOWN OF	37,800
	CLIMAX CITY OF	26,800
	COLUMBIA TOWN OF	161,200
	CROOKSTON CITY OF	1,316,900
	CROOKSTON TOWN OF	103,200
	EAST GRAND FORKS CITY OF	216,700
	ERSKINE CITY OF	178,000
	ESTHER TOWN OF	10,600
	FERTILE CITY OF	259,500
	FISHER CITY OF	176,100
	FISHER TOWN OF	17,400
	FOSSTON CITY OF	314,100
	GARDEN TOWN OF	150,000
	GARFIELD TOWN OF	233,800
	GENTILLY TOWN OF	177,800
	GODFREY TOWN OF	60,600
	GRAND FORKS TOWN OF	116,800
	GROVE PARK-TILDEN TOWN OF	50,000
	GULLY TOWN OF	24,300
	HAMMOND TOWN OF	6,400
	HUBBARD TOWN OF	10,600
	KERTSONVILLE TOWN OF	48,300
	KING TOWN OF	252,000
	KNUTE TOWN OF	157,000
	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

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	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
<b>POLK Total</b>		<b>5,252,300</b>
POPE	BANGOR TOWN OF	37,100
	BARSNESS TOWN OF	152,400
	BEN WADE TOWN OF	177,600
	BLUE MOUNDS TOWN OF	252,800
	CHIPPEWA FALLS TOWN OF	84,200
	CYRUS CITY OF	44,600
	FARWELL CITY OF	35,800
	GILCHRIST TOWN OF	168,600
	GLENWOOD CITY OF	755,100
	GLENWOOD TOWN OF	229,600
	GROVE LAKE TOWN OF	113,100
	HOFF TOWN OF	18,300
	LAKE JOHANNA TOWN OF	84,800
	LANGHEI TOWN OF	179,900
	LEVEN TOWN OF	71,100
	LONG BEACH CITY OF	140,000
	LOWRY CITY OF	75,800
	MINNEWASKA TOWN OF	224,000
	NEW PRAIRIE TOWN OF	76,700
	NORA TOWN OF	125,300
	RENO TOWN OF	116,500
	ROLLING FORKS TOWN OF	104,800
	SEDAN CITY OF	8,500
	STARBUCK CITY OF	471,300
	VILLARD CITY OF	161,600
	WALDEN TOWN OF	90,800
	WESTPORT CITY OF	33,500
	WESTPORT TOWN OF	169,300
	WHITE BEAR LAKE TOWN OF	426,500
<b>POPE Total</b>		<b>4,629,600</b>
RAMSEY	ARDEN HILLS CITY OF	547,200
	FALCON HEIGHTS CITY OF	862,200
	GEM LAKE CITY OF	89,100
	LAUDERDALE CITY OF	217,000
	LITTLE CANADA CITY OF	273,800
	MAPLEWOOD CITY OF	1,450,300
	MOUNDS VIEW CITY OF	804,900
	NEW BRIGHTON CITY OF	583,800
	NORTH OAKS CITY OF	82,400
	NORTH ST PAUL CITY OF	1,045,200
	ROSEVILLE CITY OF	2,818,300
	SHOREVIEW CITY OF	1,416,700
	SPRING LAKE PARK CITY OF	12,500
	ST ANTHONY CITY OF	14,800
	ST PAUL CITY OF	51,734,500

COUNTY	CITY OR TOWN	EXCLUDED VALUE
RAMSEY	VADNAIS HEIGHTS CITY OF	\$178,900
	WHITE BEAR LK CITY OF	2,719,200
	WHITE BEAR TOWN OF	1,664,400
	<b>RAMSEY Total</b>	<b>66,515,200</b>
RED LAKE	BROOKS CITY OF	41,500
	GERVAIS TOWN OF	7,700
	OKLEE CITY OF	43,900
	PLUMMER CITY OF	18,200
	RED LAKE FALLS CITY OF	38,000
	RIVER TOWN OF	5,000
	TERREBONNE TOWN OF	17,500
	<b>RED LAKE Total</b>	<b>171,800</b>
REDWOOD	BELVIEW CITY OF	87,300
	BROOKVILLE TOWN OF	197,400
	CHARLESTOWN TOWN OF	97,800
	CLEMENTS CITY OF	99,800
	DELHI CITY OF	42,000
	DELHI TOWN OF	126,500
	GALES TOWN OF	99,000
	GRANITE ROCK TOWN OF	60,700
	JOHNSONVILLE TOWN OF	33,300
	KINTIRE TOWN OF	39,700
	LAMBERTON CITY OF	149,700
	LAMBERTON TOWN OF	23,600
	LUCAN CITY OF	24,300
	MILROY CITY OF	124,400
	MORGAN CITY OF	117,900
	MORGAN TOWN OF	95,800
	NEW AVON TOWN OF	188,100
	NORTH HERO TOWN OF	92,000
	PAXTON TOWN OF	297,300
	REDWOOD FALLS CITY OF	1,341,600
	REDWOOD FALLS TOWN OF	159,800
	REVERE CITY OF	6,800
	SANBORN CITY OF	137,100
	SEAFORTH CITY OF	75,100
	SHERIDAN TOWN OF	49,800
	SHERMAN TOWN OF	119,000
	SPRINGDALE TOWN OF	340,500
	SUNDOWN TOWN OF	100,300
	SWEDES FOREST TOWN OF	64,500
	THREE LAKES TOWN OF	10,700
	UNDERWOOD TOWN OF	167,600
	VAIL TOWN OF	48,200
	VESTA CITY OF	70,700
	VESTA TOWN OF	162,100
	WABASSO CITY OF	135,000
	WALNUT GROVE CITY OF	219,800
	WANDA CITY OF	23,600
	WATERBURY TOWN OF	116,000
	WESTLINE TOWN OF	121,700
	WILLOW LAKE TOWN OF	124,400
	<b>REDWOOD Total</b>	<b>5,590,900</b>

COUNTY	CITY OR TOWN	EXCLUDED VALUE
RENVILLE	BANDON TOWN OF	\$12,000
	BEAVER FALLS TOWN OF	174,800
	BIRCH COOLEY TOWN OF	23,300
	BIRD ISLAND CITY OF	493,500
	BIRD ISLAND TOWN OF	290,900
	BOON LAKE TOWN OF	232,000
	BROOKFIELD TOWN OF	5,000
	BUFFALO LAKE CITY OF	297,200
	CAIRO TOWN OF	147,800
	CAMP TOWN OF	86,100
	CROOKS TOWN OF	167,500
	DANUBE CITY OF	250,200
	EMMET TOWN OF	148,500
	ERICSON TOWN OF	86,200
	FAIRFAX CITY OF	118,400
	FLORA TOWN OF	101,000
	FRANKLIN CITY OF	134,300
	HAWK CREEK TOWN OF	132,700
	HECTOR CITY OF	372,600
	HECTOR TOWN OF	56,200
	HENRYVILLE TOWN OF	173,800
	KINGMAN TOWN OF	206,400
	MARTINSBURG TOWN OF	205,400
	MELVILLE TOWN OF	20,700
	MORTON CITY OF	259,100
	NORFOLK TOWN OF	44,000
	OLIVIA CITY OF	1,114,900
	OSCEOLA TOWN OF	197,700
	PALMYRA TOWN OF	72,100
	PRESTON LAKE TOWN OF	128,600
	RENVILLE CITY OF	413,500
	SACRED HEART CITY OF	484,900
	SACRED HEART TOWN OF	171,800
	TROY TOWN OF	320,000
	WANG TOWN OF	107,000
	WELLINGTON TOWN OF	88,400
	WINFIELD TOWN OF	323,900
<b>RENVILLE Total</b>		<b>7,662,400</b>
RICE	BRIDGEWATER TOWN OF	262,100
	CANNON CITY TOWN OF	421,800
	DUNDAS CITY OF	100,700
	ERIN TOWN OF	151,400
	FARIBAUT CITY OF	1,095,200
	FOREST TOWN OF	115,400
	LONSDALE CITY OF	196,800
	MORRISTOWN CITY OF	123,100
	MORRISTOWN TOWN OF	81,000
	NERSTRAND CITY OF	6,000
	NORTHFIELD CITY OF	2,041,900
	NORTHFIELD TOWN OF	130,800
	RICHLAND TOWN OF	174,800
	SHIELDSVILLE TOWN OF	33,200
	WALCOTT TOWN OF	130,700
	WARSAW TOWN OF	211,100

COUNTY	CITY OR TOWN	EXCLUDED VALUE
RICE	WEBSTER TOWN OF	\$267,700
	WELLS TOWN OF	305,300
	WHEATLAND TOWN OF	93,500
	WHEELING TOWN OF	123,600
	<b>RICE Total</b>	<b>6,066,100</b>
ROCK	BATTLE PLAIN TOWN OF	32,700
	BEAVER CREEK CITY OF	116,000
	BEAVER CREEK TOWN OF	88,700
	CLINTON TOWN OF	111,000
	DENVER TOWN OF	53,800
	HARDWICK CITY OF	70,600
	HILLS CITY OF	216,200
	JASPER CITY OF	13,400
	KANARANZI TOWN OF	115,600
	KENNETH CITY OF	12,400
	LIVERNE CITY OF	1,179,000
	LIVERNE TOWN OF	215,000
	MAGNOLIA CITY OF	41,800
	MAGNOLIA TOWN OF	146,900
	MARTIN TOWN OF	381,600
	MOUND TOWN OF	70,000
	ROSE DELL TOWN OF	67,500
	SPRINGWATER TOWN OF	128,800
	STEEN CITY OF	21,800
	VIENNA TOWN OF	96,600
	<b>ROCK Total</b>	<b>3,179,400</b>
ROSEAU	BADGER CITY OF	16,000
	BARNETT TOWN OF	4,300
	BARTO TOWN OF	26,600
	FALUN TOWN OF	12,100
	GREENBUSH CITY OF	18,700
	HEREIM TOWN OF	4,600
	JADIS TOWN OF	14,800
	LAKE TOWN OF	13,400
	LAONA TOWN OF	20,600
	MICKINOCK TOWN OF	24,800
	MORANVILLE TOWN OF	34,100
	ROSEAU CITY OF	66,400
	SPRUCE TOWN OF	4,500
	UNORG 161-37	9,600
	WARROAD CITY OF	144,600
	<b>ROSEAU Total</b>	<b>415,100</b>
SCOTT	BELLE PLAINE CITY OF	118,700
	BELLE PLAINE TOWN OF	123,000
	BLAKELEY TOWN OF	49,800
	CEDAR LAKE TOWN OF	121,400
	CREDIT RIVER TOWN OF	38,000
	HELENA TOWN OF	14,100
	JORDAN CITY OF	39,600
	LOUISVILLE TOWN OF	15,300
	NEW MARKET CITY OF	9,000
	NEW MARKET TOWN OF	60,800

COUNTY	CITY OR TOWN	EXCLUDED VALUE
SCOTT	NEW PRAGUE CITY OF	\$39,300
	PRIOR LAKE CITY OF	147,300
	SAND CREEK TOWN OF	72,700
	SHAKOPEE CITY OF	120,900
	SPRING LAKE TOWN OF	31,100
	ST LAWRENCE TOWN OF	9,000
	<b>SCOTT Total</b>	<b>1,010,000</b>
SHERBURNE	BALDWIN TOWN OF	14,900
	BECKER TOWN OF	76,100
	BIG LAKE CITY OF	193,700
	BIG LAKE TOWN OF	149,800
	BLUE HILL TOWN OF	89,400
	CLEAR LAKE CITY OF	32,600
	CLEAR LAKE TOWN OF	59,100
	ELK RIVER CITY OF	209,700
	HAVEN TOWN OF	106,100
	LIVONIA TOWN OF	44,800
	ORROCK TOWN OF	50,000
	PALMER TOWN OF	100,000
	SANTIAGO TOWN OF	132,600
SHERBURNE	ST CLOUD CITY OF	424,400
	ZIMMERMAN CITY OF	94,000
	<b>SHERBURNE Total</b>	<b>1,777,200</b>
SIBLEY	ALFSBORG TOWN OF	426,800
	ARLINGTON CITY OF	15,500
	ARLINGTON TOWN OF	326,200
	BISMARCK TOWN OF	213,200
	CORNISH TOWN OF	209,000
	DRYDEN TOWN OF	180,300
	FAXON TOWN OF	190,400
	GAYLORD CITY OF	1,037,400
	GIBBON CITY OF	345,000
	GRAFTON TOWN OF	154,900
	GREEN ISLE CITY OF	20,000
	GREEN ISLE TOWN OF	251,200
	HENDERSON CITY OF	286,400
	HENDERSON TOWN OF	178,200
	JESSENLAND TOWN OF	126,700
	KELSO TOWN OF	186,200
	MOLTKE TOWN OF	141,900
	NEW AUBURN CITY OF	71,900
	NEW AUBURN TOWN OF	151,800
	SEVERANCE TOWN OF	235,200
	SIBLEY TOWN OF	128,300
	TRANSIT TOWN OF	359,100
	WASHINGTON LAKE TOWN OF	356,800
	WINTHROP CITY OF	968,800
	<b>SIBLEY Total</b>	<b>6,561,200</b>
ST LOUIS	ALBORN TOWN OF	7,700
	ANGORA TOWN OF	24,100
	AULT TOWN OF	10,700
	AURORA CITY OF	128,000

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	BABBITT CITY OF	\$221,900
	BEATTY TOWN OF	46,800
	BIWABIK CITY OF	63,600
	BIWABIK TOWN OF	21,400
	BREITUNG TOWN OF	20,900
	BREVATOR TOWN OF	98,200
	BROOKSTON CITY OF	17,900
	BUHL CITY OF	36,000
	CANOSIA TOWN OF	78,500
	CEDAR VALLEY TOWN OF	30,700
	CHERRY TOWN OF	15,400
	CHISHOLM CITY OF	160,700
	CLINTON TOWN OF	7,600
	COOK CITY OF	18,800
	COTTON TOWN OF	54,400
	DULUTH CITY OF	22,282,700
	DULUTH TOWN OF	293,600
	ELY CITY OF	1,104,500
	EMBARRASS TOWN OF	64,200
	EVELETH CITY OF	1,189,900
	FAIRBANKS TOWN OF	15,600
	FAYAL TOWN OF	93,000
	FINE LAKES TOWN OF	5,700
	FLOODWOOD CITY OF	15,300
	FREDENBERG TOWN OF	26,600
	FRENCH TOWN OF	28,600
	GILBERT CITY OF	512,000
	GNESEN TOWN OF	269,600
	GRAND LAKE TOWN OF	160,300
	GREENWOOD TOWN OF	185,700
	HALDEN TOWN OF	29,200
	HERMANTOWN CITY OF	834,000
	HIBBING CITY OF	1,592,200
	HOYT LAKES CITY OF	36,900
	INDUSTRIAL TOWN OF	41,600
	KABETOGAMA TOWN OF	14,600
	KELSEY TOWN OF	700
	LAKEWOOD TOWN OF	175,000
	LEIDING TOWN OF	8,800
	LEONIDAS CITY OF	2,500
	MCDAVITT TOWN OF	29,900
	MIDWAY TOWN OF	214,800
	MORCOM TOWN OF	4,400
	MORSE TOWN OF	67,200
	MT IRON CITY OF	80,000
	NEW INDEPENDENCE TOWN OF	26,800
	NORMANNA TOWN OF	70,800
	NORTH STAR TOWN OF	6,400
	ORR CITY OF	700
	OWENS TOWN OF	36,700
	PIKE TOWN OF	5,400
	PROCTOR CITY OF	460,400
	RICE LAKE TOWN OF	578,400
	SANDY TOWN OF	14,300
	SOLWAY TOWN OF	123,700

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	TOWER CITY OF	\$3,900
	UNORG 03-ISLD LAKE	10,000
	UNORG 05-CENT LAKES	69,700
	UNORG 06-BIWABIK	10,300
	UNORG 07-B&B ISLD	40,800
	UNORG 08-MT IRON	62,000
	UNORG 09-BALKAN	73,100
	UNORG 10-LAKE VERM	40,900
	UNORG 12-NW	17,700
	VERMILION LAKE TOWN OF	900
	VIRGINIA CITY OF	2,188,800
	WHITE TOWN OF	212,500
	WINTON CITY OF	11,200
<b>ST LOUIS Total</b>		<b>34,507,800</b>
<b>STEARNS</b>	ALBANY CITY OF	367,700
	ALBANY TOWN OF	191,600
	ASHLEY TOWN OF	5,700
	AVON CITY OF	53,100
	AVON TOWN OF	29,800
	BELGRADE CITY OF	102,200
	BROCKWAY TOWN OF	29,200
	BROOTEN CITY OF	176,400
	COLD SPRING CITY OF	13,100
	COLLEGEVILLE TOWN OF	320,400
	CROW LAKE TOWN OF	97,900
	CROW RIVER TOWN OF	59,600
	EDEN LAKE TOWN OF	328,800
	EDEN VALLEY CITY OF	91,400
	ELROSA CITY OF	43,000
	FAIR HAVEN TOWN OF	216,200
	FARMING TOWN OF	261,800
	FREEPORT CITY OF	194,700
	GETTY TOWN OF	118,200
	GREENWALD CITY OF	60,900
	GROVE TOWN OF	42,900
	HOLDING TOWN OF	66,600
	HOLDINGFORD CITY OF	262,700
	KIMBALL CITY OF	156,300
	KRAIN TOWN OF	127,600
	LAKE GEORGE TOWN OF	50,500
	LAKE HENRY CITY OF	76,900
	LAKE HENRY TOWN OF	101,400
	LESAUK TOWN OF	106,700
	LUXEMBURG TOWN OF	141,900
	LYNDEN TOWN OF	43,200
	MAINE PRAIRIE TOWN OF	306,600
	MEIRE GROVE CITY OF	72,700
	MELROSE CITY OF	817,600
	MELROSE TOWN OF	124,200
	MILLWOOD TOWN OF	70,900
	MUNSON TOWN OF	525,500
	NEW MUNICH CITY OF	55,100
	NORTH FORK TOWN OF	49,800
	OAK TOWN OF	229,000

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	PAYNESVILLE CITY OF	\$313,500
	PAYNESVILLE TOWN OF	401,000
	RAYMOND TOWN OF	35,500
	RICHMOND CITY OF	47,500
	ROCKVILLE CITY OF	389,600
	ROSCOE CITY OF	67,500
	SARTELL CITY OF	19,300
	SAUK CENTRE CITY OF	840,900
	SAUK CENTRE TOWN OF	161,700
	SPRING HILL CITY OF	15,700
	SPRING HILL TOWN OF	6,400
	ST AUGUSTA CITY OF	119,700
	ST CLOUD CITY OF	2,573,400
	ST JOSEPH CITY OF	19,800
	ST JOSEPH TOWN OF	58,700
	ST MARTIN CITY OF	14,400
	ST MARTIN TOWN OF	15,000
	ST STEPHEN CITY OF	71,100
	ST WENDEL TOWN OF	45,000
	WAITE PARK CITY OF	166,600
	WAKEFIELD TOWN OF	287,200
	ZION TOWN OF	137,000
<b>STEARNS Total</b>		<b>11,996,300</b>
<b>STEELE</b>	<b>AURORA TOWN OF</b>	<b>97,100</b>
	BERLIN TOWN OF	274,900
	BLOOMING PRAIRIE CITY OF	303,300
	BLOOMING PRAIRIE TOWN OF	316,800
	CLINTON FALLS TOWN OF	167,300
	DEERFIELD TOWN OF	167,600
	ELLENDALE CITY OF	197,100
	HAVANA TOWN OF	177,300
	LEMOND TOWN OF	244,700
	MEDFORD CITY OF	167,200
	MEDFORD TOWN OF	166,400
	MERIDEN TOWN OF	142,700
	MERTON TOWN OF	231,400
	OWATONNA CITY OF	2,138,900
	OWATONNA TOWN OF	125,000
	SOMERSET TOWN OF	443,500
	SUMMIT TOWN OF	277,000
<b>STEELE Total</b>		<b>5,638,200</b>
<b>STEVENS</b>	<b>BAKER TOWN OF</b>	<b>29,600</b>
	CHOKIO CITY OF	31,900
	DONNELLY CITY OF	96,900
	DONNELLY TOWN OF	15,800
	EVERGLADE TOWN OF	25,400
	FRAMNAS TOWN OF	2,900
	HANCOCK CITY OF	20,800
	HORTON TOWN OF	16,000
	MOORE TOWN OF	25,600
	MORRIS CITY OF	456,800
	MORRIS TOWN OF	31,800
	PEPPER TOWN OF	48,100

COUNTY	CITY OR TOWN	EXCLUDED VALUE
<b>STEVENS</b>	RENDSDALE TOWN OF	\$3,400
	SCOTT TOWN OF	76,100
	SWAN LAKE TOWN OF	36,400
	<b>STEVENS Total</b>	<b>917,500</b>
<b>SWIFT</b>	APPLETON CITY OF	232,200
	APPLETON TOWN OF	29,500
	BENSON CITY OF	529,700
	BENSON TOWN OF	58,500
	CAMP LAKE TOWN OF	44,500
	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	68,800
	HAYES TOWN OF	69,000
	HEGBERT TOWN OF	6,600
	KERKHOVEN CITY OF	72,200
	KERKHOVEN TOWN OF	61,700
	KILDARE TOWN OF	103,900
	MOYER TOWN OF	2,200
	MURDOCK CITY OF	61,300
	PILLSBURY TOWN OF	45,000
	SHIBLE TOWN OF	15,600
	SIX MILE GROVE TOWN OF	10,300
<b>SWIFT Total</b>	TARA TOWN OF	7,200
	TORNING TOWN OF	28,400
	WEST BANK TOWN OF	49,700
	<b>SWIFT Total</b>	<b>1,665,700</b>
<b>TODD</b>	BARTLETT TOWN OF	113,000
	BERTHA CITY OF	68,500
	BERTHA TOWN OF	158,100
	BIRCHDALE TOWN OF	107,300
	BROWERVILLE CITY OF	191,900
	BRUCE TOWN OF	104,900
	BURLEENE TOWN OF	215,800
	BURNHAMVILLE TOWN OF	28,200
	BURTRUM CITY OF	11,800
	CLARISSA CITY OF	30,800
	EAGLE BEND CITY OF	108,900
	EAGLE VALLEY TOWN OF	111,000
	FAWN LAKE TOWN OF	21,100
	GERMANIA TOWN OF	57,800
	GORDON TOWN OF	83,400
	GREY EAGLE CITY OF	75,100
	GREY EAGLE TOWN OF	25,000
	HARTFORD TOWN OF	242,700
	HEWITT CITY OF	96,300
	IONA TOWN OF	111,100
	KANDOTA TOWN OF	77,400
	LITTLE ELK TOWN OF	800
	LITTLE SAUK TOWN OF	14,200

COUNTY	CITY OR TOWN	EXCLUDED VALUE
TODD	LONG PRAIRIE CITY OF	\$379,700
	LONG PRAIRIE TOWN OF	67,200
	MORAN TOWN OF	72,300
	OSAKIS CITY OF	49,800
	REYNOLDS TOWN OF	76,500
	ROUND PRAIRIE TOWN OF	126,700
	STAPLES CITY OF	153,600
	STAPLES TOWN OF	28,800
	STOWE PRAIRIE TOWN OF	182,100
	TURTLE CREEK TOWN OF	12,600
	VILLARD TOWN OF	20,500
	WARD TOWN OF	148,700
	WEST UNION CITY OF	5,000
	WYKEHAM TOWN OF	113,700
	<b>TODD Total</b>	<b>3,492,300</b>
TRAVERSE	ARTHUR TOWN OF	66,000
	BROWNS VALLEY CITY OF	58,900
	CLIFTON TOWN OF	5,300
	DOLLYMOUNT TOWN OF	8,900
	DUMONT CITY OF	7,600
	FOLSOM TOWN OF	38,400
	LAKE VALLEY TOWN OF	7,500
	LEONARDSVILLE TOWN OF	55,900
	MONSON TOWN OF	83,700
	PARNELL TOWN OF	5,200
	REDPATH TOWN OF	6,700
	TARA TOWN OF	48,900
	TAYLOR TOWN OF	32,400
	WALLS TOWN OF	26,500
	WHEATON CITY OF	98,900
	WINDSOR TOWN OF	2,400
	<b>TRAVERSE Total</b>	<b>553,200</b>
WABASHA	CHESTER TOWN OF	26,900
	ELGIN CITY OF	103,800
	ELGIN TOWN OF	19,300
	GILLFORD TOWN OF	22,600
	GREENFIELD TOWN OF	94,300
	HYDE PARK TOWN OF	48,500
	KELLOGG CITY OF	92,900
	LAKE CITY CITY OF	314,500
	MAZEPPA CITY OF	58,200
	MAZEPPA TOWN OF	73,800
	MILLVILLE CITY OF	28,600
	MINNEISKA CITY OF	1,900
	PLAINVIEW CITY OF	295,100
	PLAINVIEW TOWN OF	103,200
	WABASHA CITY OF	219,600
	WATOPA TOWN OF	61,000
	ZUMBRO TOWN OF	32,500
	<b>WABASHA Total</b>	<b>1,596,700</b>

COUNTY	CITY OR TOWN	EXCLUDED VALUE
WADENA	ALDRICH CITY OF	\$11,600
	ALDRICH TOWN OF	81,900
	BLUEBERRY TOWN OF	308,500
	BULLARD TOWN OF	1,300
	LEAF RIVER TOWN OF	33,600
	MEADOW TOWN OF	12,200
	MENAHGA CITY OF	336,200
	NORTH GERMANY TOWN OF	38,800
	ORTON TOWN OF	25,500
	RED EYE TOWN OF	74,800
	ROCKWOOD TOWN OF	31,400
	SEBEKA CITY OF	26,200
	THOMASTOWN TOWN OF	9,400
	VERNDALE CITY OF	60,800
	WADENA CITY OF	150,900
	WADENA TOWN OF	170,400
	WING RIVER TOWN OF	83,200
<b>WADENA Total</b>		<b>1,456,700</b>
WASECA	ALTON TOWN OF	742,400
	BLOOMING GROVE TOWN OF	499,500
	BYRON TOWN OF	285,900
	FREEDOM TOWN OF	401,200
	IOSCO TOWN OF	541,900
	JANESVILLE CITY OF	960,300
	JANESVILLE TOWN OF	650,600
	NEW RICHLAND CITY OF	677,700
	NEW RICHLAND TOWN OF	664,500
	OTISCO TOWN OF	584,800
	ST MARY TOWN OF	601,800
	VIVIAN TOWN OF	367,000
	WALDORF CITY OF	159,200
	WASECA CITY OF	2,199,300
	WILTON TOWN OF	509,000
	WOODVILLE TOWN OF	519,800
<b>WASECA Total</b>		<b>10,364,900</b>
WASHINGTON	AFTON CITY OF	874,300
	BAYPORT CITY OF	355,700
	BAYTOWN TOWN OF	273,900
	BIRCHWOOD CITY OF	244,900
	COTTAGE GROVE CITY OF	261,700
	DELLWOOD CITY OF	45,800
	DENMARK TOWN OF	53,100
	FOREST LAKE CITY OF	453,800
	GRANT CITY OF	22,300
	GREY CLOUD ISLAND TOWN OF	60,400
	HUGO CITY OF	173,500
	LAKE ELMO CITY OF	237,200
	LAKE ST CROIX BEACH CITY	111,200
	LAKELAND CITY OF	85,000
	MAHTOMEDI CITY OF	408,900
	MARINE-ON-STCROIX CITY OF	134,100
	MAY TOWN OF	135,800
	NEW SCANDIA TOWN OF	539,400

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	NEWPORT CITY OF	\$150,400
	OAK PARK HEIGHTS CITY OF	155,200
	OAKDALE CITY OF	427,900
	PINE SPRINGS CITY OF	130,300
	ST MARYS POINT CITY OF	75,900
	ST PAUL PARK CITY OF	137,600
	STILLWATER CITY OF	5,376,700
	STILLWATER TOWN OF	137,600
	WEST LAKELAND TOWN OF	84,900
	WILLERNIE CITY OF	216,200
	WOODBURY CITY OF	179,600
<b>WASHINGTON Total</b>		<b>11,543,300</b>
WATONWAN	ADRIAN TOWN OF	27,200
	ANTRIM TOWN OF	33,600
	BUTTERFIELD CITY OF	112,000
	BUTTERFIELD TOWN OF	72,800
	DARFUR CITY OF	44,400
	FIELDON TOWN OF	83,900
	LASALLE CITY OF	9,200
	LEWISVILLE CITY OF	81,600
	LONG LAKE TOWN OF	85,800
	MADelia CITY OF	395,000
	MADelia TOWN OF	140,500
	NELSON TOWN OF	120,400
	ODIN CITY OF	37,700
	ODIN TOWN OF	38,800
	ORMSBY CITY OF	18,600
	RIVERDALE TOWN OF	87,900
	ROSENDALE TOWN OF	138,100
	SOUTH BRANCH TOWN OF	58,300
	ST JAMES CITY OF	446,900
	ST JAMES TOWN OF	193,000
<b>WATONWAN Total</b>		<b>2,225,700</b>
WILKIN	AKRON TOWN OF	75,300
	ANDREA TOWN OF	50,000
	BRECKENRIDGE CITY OF	628,600
	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	3,800
	NASHUA CITY OF	11,200
	NILSEN TOWN OF	2,000
	NORDICK TOWN OF	25,000
	PRAIRIE VIEW TOWN OF	20,200
	ROBERTS TOWN OF	74,100
	ROTHSAY CITY OF	109,600
	WOLVERTON CITY OF	43,500
	WOLVERTON TOWN OF	48,600
<b>WILKIN Total</b>		<b>1,277,400</b>

COUNTY	CITY OR TOWN	EXCLUDED VALUE
WINONA	ALTURA CITY OF	\$123,400
	DAKOTA CITY OF	140,500
	DRESBACH TOWN OF	155,800
	ELBA CITY OF	73,800
	ELBA TOWN OF	44,500
	FREMONT TOWN OF	15,900
	GOODVIEW CITY OF	194,900
	HART TOWN OF	51,200
	HILLSDALE TOWN OF	172,800
	HOMER TOWN OF	134,800
	LEWISTON CITY OF	248,800
	MINN CITY CITY OF	167,900
	MINNEISKA CITY OF	10,000
	MT VERNON TOWN OF	118,000
	NEW HARTFORD TOWN OF	247,200
	NORTON TOWN OF	238,000
	PLEASANT HILL TOWN OF	139,100
	RICHMOND TOWN OF	38,100
	ROLLINGSTONE CITY OF	223,800
	ROLLINGSTONE TOWN OF	199,000
	SARATOGA TOWN OF	294,400
	ST CHARLES CITY OF	364,200
	ST CHARLES TOWN OF	135,500
	STOCKTON CITY OF	55,600
	UTICA CITY OF	75,100
	UTICA TOWN OF	58,900
	WARREN TOWN OF	127,200
	WHITEWATER TOWN OF	112,600
	WILSON TOWN OF	238,500
	WINONA CITY OF	4,498,300
	WISCOY TOWN OF	50,100
<b>WINONA Total</b>		<b>8,747,900</b>
WRIGHT	ALBERTVILLE CITY OF	33,400
	ALBION TOWN OF	277,200
	ANNANDALE CITY OF	344,800
	BUFFALO CITY OF	587,500
	BUFFALO TOWN OF	249,200
	CHATHAM TOWN OF	98,300
	CLEARWATER CITY OF	266,200
	CLEARWATER TOWN OF	232,000
	COKATO CITY OF	386,400
	COKATO TOWN OF	296,400
	CORINNA TOWN OF	360,100
	DELANO CITY OF	495,200
	FRANKLIN TOWN OF	684,300
	FRENCH LAKE TOWN OF	254,200
	HANOVER CITY OF	18,100
	HOWARD LAKE CITY OF	311,500
	MAPLE LAKE CITY OF	220,700
	MAPLE LAKE TOWN OF	256,800
	MARYSVILLE TOWN OF	202,000
	MIDDLEVILLE TOWN OF	190,800
	MONTICELLO CITY OF	308,500
	MONTICELLO TOWN OF	98,600

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	MONTROSE CITY OF	\$78,000
	OTSEGO CITY OF	167,800
	ROCKFORD CITY OF	1,500
	ROCKFORD TOWN OF	67,300
	SILVER CREEK TOWN OF	319,600
	SOUTH HAVEN CITY OF	50,000
	SOUTHSIDE TOWN OF	170,500
	ST MICHAEL CITY OF	255,800
	STOCKHOLM TOWN OF	148,200
	VICTOR TOWN OF	109,600
	WAVERLY CITY OF	169,100
	WOODLAND TOWN OF	376,700
<b>WRIGHT Total</b>		<b>8,086,300</b>
YELLOW MEDICINE	BURTON TOWN OF	18,700
	CANBY CITY OF	467,200
	CLARKFIELD CITY OF	69,200
	ECHO CITY OF	75,200
	ECHO TOWN OF	67,700
	FLORIDA TOWN OF	44,400
	FORTIER TOWN OF	51,900
	FRIENDSHIP TOWN OF	60,700
	GRANITE FALLS CITY OF	559,000
	HAMMER TOWN OF	24,200
	HANLEY FALLS CITY OF	121,600
	HAZEL RUN CITY OF	13,800
	HAZEL RUN TOWN OF	119,600
	LISBON TOWN	130,100
	MINN FALLS TOWN OF	179,000
	NORMAN TOWN OF	126,900
	NORMANIA TOWN OF	103,100
	OMRO TOWN OF	100,000
	OSHKOSH TOWN OF	257,600
	PORTER CITY OF	88,600
	POSEN TOWN OF	91,300
	SANDNES TOWN OF	73,600
	SIOUX AGENCY TOWN OF	95,900
	ST LEO CITY OF	58,800
	STONY RUN TOWN OF	166,000
	SWEDE PRAIRIE TOWN OF	40,500
	TYRO TOWN OF	285,800
	WERGELAND TOWN OF	26,400
	WOOD LAKE CITY OF	135,100
	WOOD LAKE TOWN OF	119,800
<b>YELLOW MEDICINE Total</b>		<b>3,771,700</b>
<b>Grand Total</b>		<b>609,358,518</b>