08 - 0277

THIS OLD HOUSE

Assessment Year 2007

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 2008 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

MINNESOTA · REVENUE

March 1, 2008

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 2007 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 38,938 properties participating in the program with a total excluded value of \$488,573,268.

Sincerely,

Ward Einess

Commissioner

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.

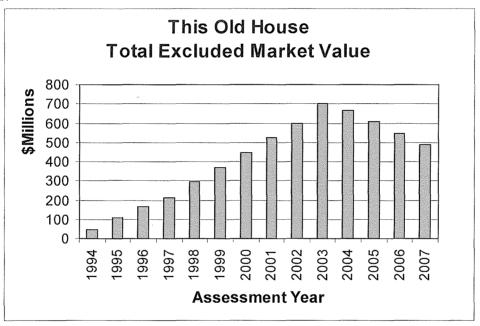
The value of improvements is determined by the assessor and relates to the additional market value added to the property, not the actual cost of the improvements. The value of qualifying improvements will be excluded from property tax for up to a maximum of 10 years. After this time, the value of improvements 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 2007, 86 counties reported \$485,163,768 in excluded market value spread among 38,701 properties. This compares to 2006 where the same counties reported \$547,970,108 of excluded market value spread among 44,322 properties. Lake of the Woods County did not report any This Old House properties in either year.

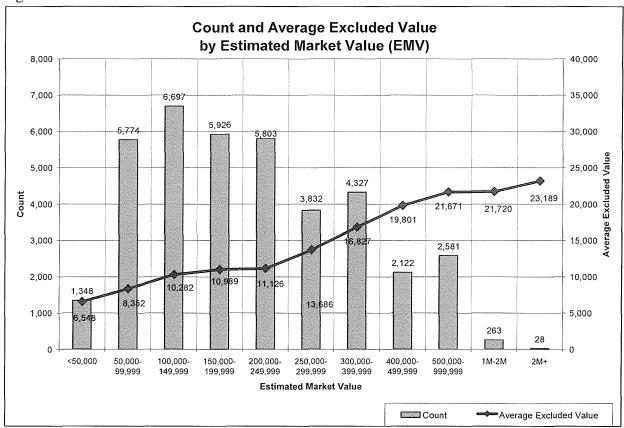
Figure 1.



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 begun to drop off of the program, the value decreased to \$667,023,295, and continues to drop to \$485,163,768 in 2007.

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.

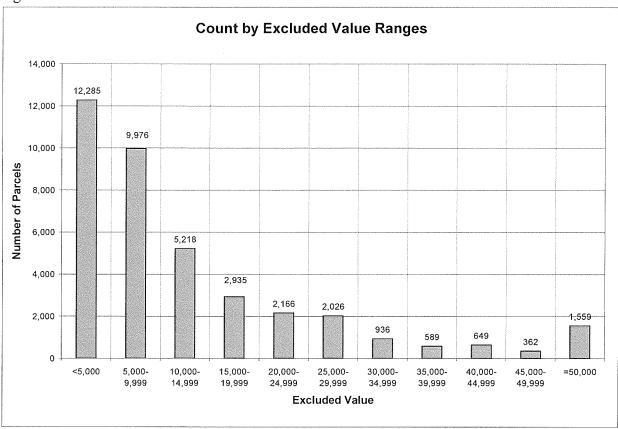
Figure 2.



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, a slight majority of This Old House parcels, 51%, 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 51% are under \$200,000 in 2007. 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, but this also reflects increasing market values over time.

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 38,701 parcels in this program.
- 22,261 parcels (58% of the total) have excluded market values less than \$10,000, and the number of parcels tapers off as the ranges of excluded values increase. However, 1,559 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.

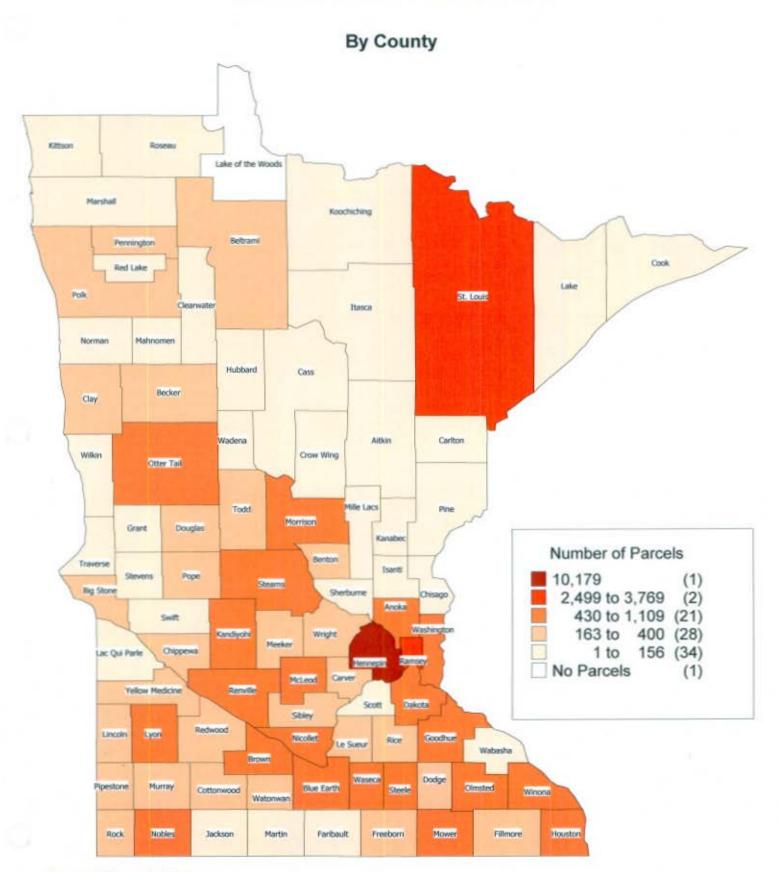
This Old House by County

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 10,179 parcels, or 26% of all participants. Ramsey and St. Louis counties are next with 3,769 (10%) and 2,499 (6%) 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 58% of This Old House participants are well scattered around the state. Some of the counties with the most participants are Dakota, Otter Tail, Stearns, Brown, and Goodhue.

City, Town, and Detail Data

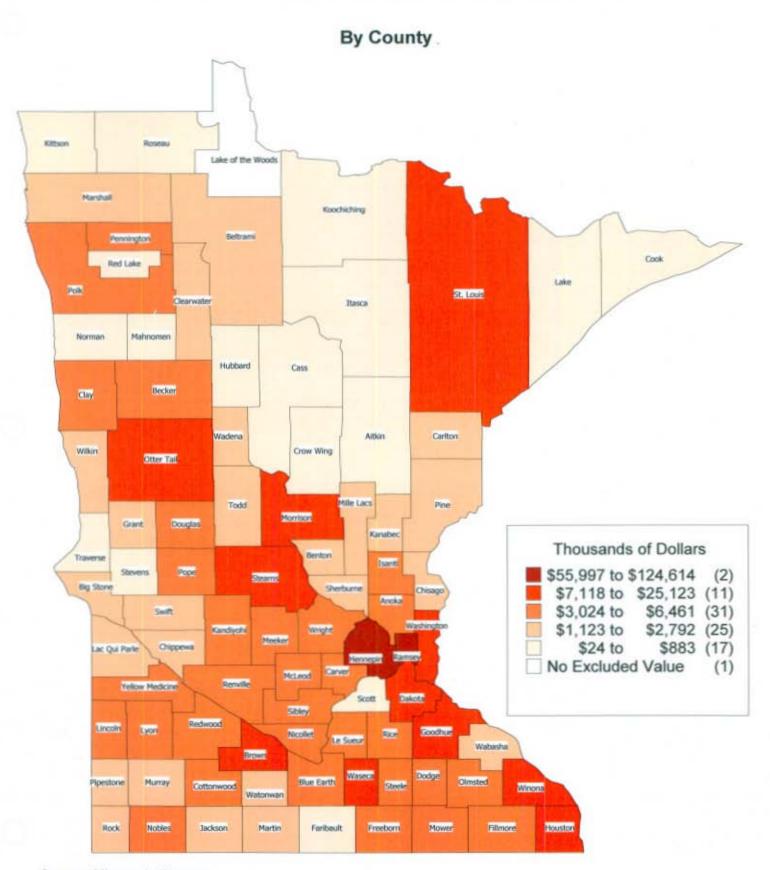
Following the maps and county table is a list of This Old House excluded market value by city and town. The detail parcel data, including age, estimated market value, improvement market value, and the excluded market value is available by request. Please contact Larry Bewley at 651-556-6096 to request this data.

This Old House Parcels 2007



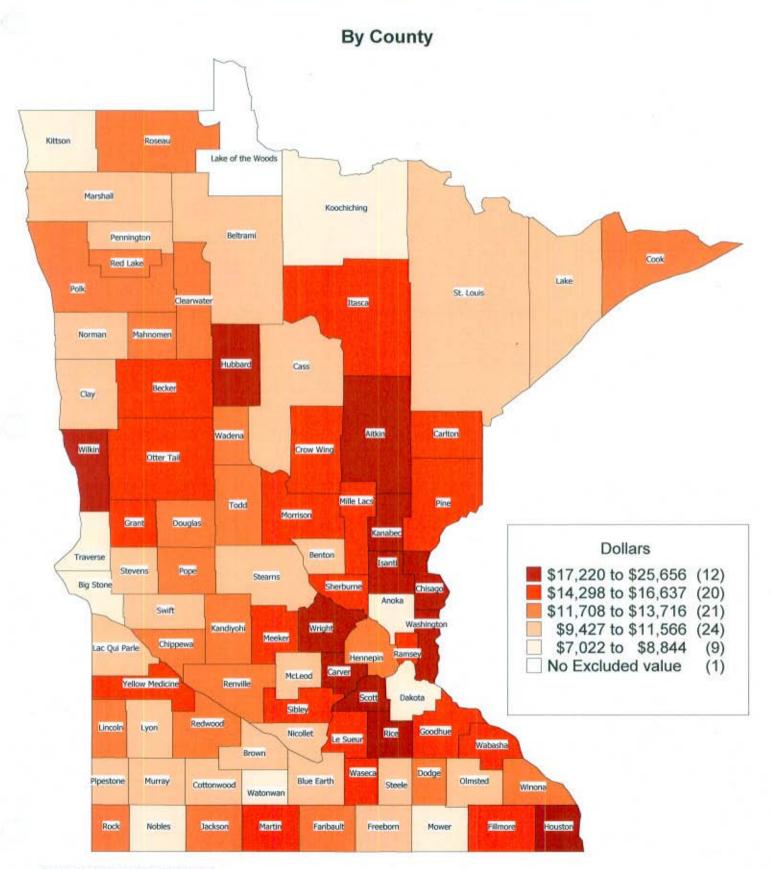
Source: Minnesota Revenue
Date Prepared: February, 2008
Map colors based on www.ColorBrewer.org

This Old House Total Excluded Value 2007



Source: Minnesota Revenue
Date Prepared: February, 2008
Map colors based on www.ColorBrewer.org

This Old House Average Excluded Value 2007



Source: Minnesota Revenue Date Prepared: February, 2008 Map colors based on www.ColorBrewer.org

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

:		Estimated Mark	et Value	Improvement Mar	ket Value	Excluded Mark	et Value
County	Count	Total	Average	Total	Average	Total	Average
01 Aitkin	27	7,181,200	265,970	850,000	31,481	526,000	19,481
02 Anoka	476	109,036,700	229,069	4,586,800	9,636	3,911,700	8,218
03 Becker	230	49,016,500	213,115	5,630,914	24,482	3,631,683	15,790
04 Beltrami	181	24,116,100	133,238	3,531,800	19,513	2,056,200	11,360
05 Benton	187	34,546,800	184,742	3,416,800	18,272	2,162,800	11,566
06 Big Stone	202	17,179,200	85,046	2,403,000	11,896	1,775,800	8,791
07 Blue Earth	482	81,678,000	169,456	6,831,100	14,172	5,389,540	11,182
08 Brown	786	114,573,900	145,768	11,624,143	14,789	8,582,900	10,920
09 Carlton	81	14,199,500	175,302	1,830,900	22,604	1,281,300	15,819
10 Carver	163	64,363,100	394,866	5,284,800	32,422	3,251,800	19,950
11 Cass	22	7,950,400	361,382	504,300	22,923	207,400	9,427
12 Chippewa	197	28,911,700	146,760	3,669,200	18,625	2,624,900	13,324
13 Chisago	92	29,467,500	320,299	2,995,300	32,558	1,919,300	20,862
14 Clay	326	42,699,400	130,980	4,603,051	14,120	3,079,800	9,447
15 Clearwater	156	17,402,700	111,556	2,536,700	16,261	1,965,000	12,596
16 Cook	7	1,955,800	279,400	136,347	19,478	83,000	11,857
17 Cottonwood	369	55,335,700	149,961	5,208,446	14,115	3,584,100	9,713
18 Crow Wing	56	16,714,500	298,473	1,725,400	30,811	877,400	15,668
19 Dakota	1109	281,325,600	253,675	13,672,319	12,329	9,197,600	8,294
20 Dodge	272	57,233,500	210,417	4,179,200	15,365	3,241,200	11,916
-	251	51,710,300	206,017	5,293,500	21,090	3,356,400	13,372
	58	8,860,900	152,774	1,302,000	22,448	795,500	13,716
22 Faribault 23 Fillmore	358	74,941,000	209,332	6,493,351	18,138	5,220,900	14,584
	380	55,349,100	145,656	6,196,900	16,308	3,823,900	10,063
24 Freeborn	784	188,794,200	240,809	17,623,900	22,479	12,129,300	15,471
25 Goodhue	70 4 149	21,410,200	143,693	3,014,000	20,228	2,182,100	14,645
26 Grant			341,113	180,229,245	17,706	124,613,895	12,242
27 Hennepin	10179	3,472,186,400	189,624	10,300,590	23,734	7,879,400	18,155
28 Houston	434 45	82,296,700	199,342	1,404,100	31,202	774,900	17,220
29 Hubbard	139	8,970,400 39,473,800	283,984	5,051,248	36,340	3,566,200	25,656
30 Isanti	60	10,824,200	180,403	1,344,657	22,411	882,500	14,708
31 Itasca			137,135	1,663,900	17,701	1,231,600	13,102
32 Jackson	94 54	12,890,700	229,402	1,713,400	31,730	1,122,750	20,792
33 Kanabec		12,387,700			18,207	5,626,200	12,420
34 Kandiyohi	453	85,357,000	188,426	8,247,900	15,043	334,000	8,350
35 Kittson	40	3,251,200	81,280	601,700 87,300	29,100	23,500	7,833
36 Koochiching	3	262,900 20,723,900	87,633 154,656	1,841,500	13,743	1,395,100	10,411
37 Lac Qui Parle	134 53			807,464	15,745	541,600	10,411
38 Lake		7,393,300	139,496 0	007,404	15,235	541,000 0	10,219
39 Lake of the Woods	0	40.835.400	223,431	4,490,800	20,138	3,188,500	14,298
40 LeSueur	223	49,825,100	136,651		16,901	3,788,300	
41 Lincoln	240	32,796,200 74,917,000		4,056,200 8,448,000	15,910		12,911 10,740
42 Lyon	531		141,087			5,703,000 4,798,300	
43 McLeod	476	88,697,000 1,876,900	186,338	7,635,963	16,042 19,191	133,900	10,080
44 Mahnomen	11		170,627 78,751	211,100	15,364		12,173 11,016
45 Marshall	136	10,710,100		2,089,475 2,571,878		1,498,200	
46 Martin	107	14,260,800	133,279		24,036	1,736,700	16,231
47 Meeker	198 95	38,254,700 21,530,400	193,206 226,636	4,420,000 2,118,500	22,323 22,300	3,114,600 1,447,600	15,730 15,238
48 Mille Lacs							
49 Morrison	534	104,924,000	196,487	11,461,300 8 156 500	21,463	8,374,900 4,894,300	15,683
50 Mower	697 232	96,981,200	139,141 156,420	8,156,500 3,484,508	11,702 15,020	4,894,300 2,299,700	7,022 9,913
51 Murray	232 430	36,289,500 81,149,100	188,719	3,484,598 6,085,300	14,152	4,313,600	10,032
52 Nicollet		81,149,100				4,059,400	
53 Nobles	459 60	59,770,300	130,219	5,949,000 1,088,600	12,961 15,777		8,844
54 Norman	69 486	7,968,700	115,488	1,088,600	15,777 17,047	792,200	11,481
55 Olmsted	486	108,424,300	223,095	8,284,750	17,047	5,001,700	10,292

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

			Estimated Mark	cet Value	Improvement Mar	ket Value	Excluded Mark	et Value
Co	unty	Count	Total	Average	Total	Average	Total	Average
56	Otter Tail	946	179,306,900	189,542	20,453,700	21,621	13,942,300	14,738
57	Pennington	303	31,239,500	103,101	4,238,400	13,988	3,024,400	9,982
58	Pine	133	29,186,000	219,444	3,036,076	22,828	2,017,000	15,165
59	Pipestone	252	31,253,900	124,023	3,721,300	14,767	2,593,800	10,293
60	Polk	345	34,728,600	100,663	5,648,368	16,372	4,372,500	12,674
61	Pope	298	55,136,200	185,021	5,169,300	17,347	3,800,400	12,753
62	Ramsey	3769	1,248,812,000	331,338	80,170,600	21,271	55,996,900	14,857
63	Red Lake	10	688,300	68,830	178,500	17,850	119,900	11,990
64	Redwood	400	59,685,900	149,215	6,394,100	15,985	4,683,300	11,708
65	Renville	470	65,514,600	139,393	8,585,200	18,266	6,203,500	13,199
66	Rice	209	64,321,500	307,758	4,634,700	22,176	4,151,400	19,863
67	Rock	196	27,909,800	142,397	3,345,400	17,068	2,624,200	13,389
68	Roseau	18	2,491,200	138,400	459,027	25,502	242,600	13,478
69	St. Louis	2499	358,964,400	143,643	32,156,300	12,868	25,122,500	10,053
70	Scott	37	13,748,200	371,573	1,335,801	36,103	702,000	18,973
71	Sherburne	93	24,262,000	260,882	2,112,400	22,714	1,414,300	15,208
72	Sibley	336	76,946,500	229,007	7,447,100	22,164	5,499,200	16,367
73	Stearns	863	168,118,400	194,807	13,926,864	16,138	9,821,100	11,380
74	Steele	449	75,446,900	168,033	6,545,400	14,578	4,644,700	10,345
75	Stevens	67	8,773,400	130,946	1,163,700	17,369	741,900	11,073
76	Swift	124	13,745,800	110,853	1,856,500	14,972	1,378,800	11,119
77	Todd	234	37,041,400	158,297	3,695,500	15,793	2,792,200	11,932
78	Traverse	50	6,912,600	138,252	601,100	12,022	427,400	8,548
79	Wabasha	74	16,686,300	225,491	1,671,700	22,591	1,183,500	15,993
80	Wadena	96	13,420,900	139,801	1,765,899	18,395	1,285,300	13,389
81	Waseca	518	104,103,100	200,971	10,921,000	21,083	8,444,300	16,302
82	Washington	482	155,694,100	323,017	13,399,800	27,800	9,119,400	18,920
83	Watonwan	212	30,939,400	145,941	2,364,886	11,155	1,685,200	7,949
84	Wilkin	61	7,322,500	120,041	1,483,100	24,313	1,142,900	18,736
85	Winona	584	103,720,900	177,604	9,564,727	16,378	7,118,400	12,189
86	Wright	349	103,449,000	296,415	9,416,450	26,981	6,461,400	18,514
87	Yellow Medicine	211	31,990,600	151,614	4,136,800	19,606	3,102,600	14,704
	Statewide	38,701	\$9,221,907,800	\$238,286	\$690,588,837	\$17,844	\$485,163,768	\$12,536

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	118,400
	FARM ISLAND TOWN OF	18,100
	GLEN TOWN OF	25,000
	HAZELTON TOWN OF	46,400
	HILL CITY CITY OF	1,700
	JEVNE TOWN OF	25,000
	KIMBERLY TOWN OF	68,500
	LAKESIDE TOWN OF	5,000
	MALMO TOWN OF	12,800
	NORDLAND TOWN OF	110,900
	SHAMROCK TOWN OF	3,900
	SPENCER TOWN OF	3,400
	VERDON TOWN OF	50,000
	WAGNER TOWN OF	36,900
AITKIN Total		526,000
ANOKA	ANDOVER CITY OF	113,300
	ANOKA CITY OF	923,500
	BLAINE CITY OF	181,200
	BURNS TOWN OF	229,600
	CENTERVILLE CITY OF	7,400
	CIRCLE PINES CITY OF	79,700
	COLUMBIA HEIGHTS CITY OF	309,800
	COLUMBUS CITY OF	130,800
	COON RAPIDS CITY OF	670,400
	EAST BETHEL CITY OF	62,500
	FRIDLEY CITY OF	726,800
	HAM LAKE CITY OF	173,400
	LEXINGTON CITY OF	41,200
	LINO LAKES CITY OF	96,500
	LINWOOD TOWN OF	25,000
	OAK GROVE CITY OF	24,700
	RAMSEY CITY OF	89,800
	SPRING LAKE PARK CITY OF	4,100
	ST FRANCIS CITY OF	22,000
ANOKA Total		3,911,700
BECKER	ATLANTA TOWN OF	12,100
	AUDUBON CITY OF	60,200
	AUDUBON TOWN OF	39,800
	BURLINGTON TOWN OF	134,653
	CALLAWAY CITY OF	8,050
	CARSONVILLE TOWN OF	10,200
	CORMORANT TOWN OF	78,700
	CUBA TOWN OF	34,800
	DETROIT LAKES CITY OF	1,389,258
	DETROIT TOWN OF	58,800
	EAGLE VIEW TOWN OF	21,450
	ERIE TOWN OF	108,550
	EVERGREEN TOWN OF	21,000
	FRAZEE CITY OF	256,385
	HAMDEN TOWN OF	37,788
	HEIGHT OF LAND TOWN OF	71,263
	HOLMESVILLE TOWN OF	11,200

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	LAKE EUNICE TOWN OF	79,000
	LAKE PARK CITY OF	275,300
	LAKE PARK TOWN OF	73,700
	LAKE VIEW TOWN OF	636,186
	OSAGE TOWN OF	15,900
	RICHWOOD TOWN OF	60,900
	RUNEBERG TOWN OF SILVER LEAF TOWN OF	29,300 48,100
	SPRUCE GROVE TOWN OF	16,600
	TWO INLETS TOWN OF	1,300
	WALWORTH TOWN OF	26,500
	WOLF LAKE CITY OF	9,000
	WOLF LAKE TOWN OF	5,700
BECKER Total		3,631,683
BELTRAMI	ALASKA TOWN OF	10,200
DELIKAWI	BATTLE TOWN OF	15,400
	BEMIDJI CITY OF	898,600
	BEMIDJI TOWN OF	139,800
	BENVILLE TOWN OF	12,300
	BIRCH TOWN OF	13,200
	BLACKDUCK CITY OF	36,600
	BUZZLE TOWN OF	28,400
	FROHN TOWN OF	116,000
	GRANT VALLEY TOWN OF	10,800
	HAGALI TOWN OF	85,700
	HINES TOWN OF	175,500
	JONES TOWN OF	18,100
	KELLIHER CITY OF	6,900
	LAMMERS TOWN OF	11,600
	LANGOR TOWN OF	16,000
	LIBERTY TOWN OF	63,100
	NEBISH TOWN OF	20,000
	NORTHERN TOWN OF	134,500
	PORT HOPE TOWN OF	15,500
	ROOSEVELT TOWN OF	50,900
	SHOOKS TOWN OF	12,600
	SOLWAY CITY OF SPRUCE GROVE TOWN OF	1,800 9,200
	STEENERSON TOWN OF	26,300
	SUMMIT TOWN OF	64,000
	TAYLOR TOWN OF	8,800
	TEN LAKE TOWN OF	5,700
	TENSTRIKE CITY OF	1,300
	TURTLE LAKE TOWN OF	33,500
	TURTLE RIVER TOWN OF	13,900
BELTRAMI Total		2,056,200
BENTON	FOLEY CITY OF	208,800
	GILMANTON TOWN OF	148,800
	GLENDORADO TOWN OF	188,700
	GRAHAM TOWN OF	25,700
	GRANITE LEDGE TOWN OF	29,700
	LANGOLA TOWN OF	16,500

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	MAYHEW LAKE TOWN OF	181,900
	MAYWOOD TOWN OF	193,600
	MINDEN TOWN OF	73,500
	RICE CITY OF	18,600
	RONNEBY CITY OF	7,400
	SARTELL CITY OF	13,000
	SAUK RAPIDS CITY OF	355,500
	SAUK RAPIDS TOWN OF	170,900
	ST CLOUD CITY OF	342,800
	ST GEORGE TOWN OF	108,000
BENTON Total	WATAB TOWN OF	79,400 2,162,800
BIG STONE	AKRON TOWN OF	36,400
	ALMOND TOWN OF	35,500
	BEARDSLEY CITY OF	173,600
	BIG STONE TOWN OF	61,600 88,400
	BROWNS VALLEY TOWN OF	116,200
	CLINTON CITY OF CORRELL CITY OF	27,200
	FOSTER TOWN OF	35,000
	GRACEVILLE CITY OF	304,100
	GRACEVILLE TOWN OF	17,000
	JOHNSON CITY OF	6,000
	MOONSHINE TOWN OF	16,100
	ODESSA CITY OF	106,700
	ODESSA TOWN OF	25,300
	ORTONVILLE CITY OF	688,500
•	ORTONVILLE TOWN OF	4,600
	OTREY TOWN OF	5,800
	PRIOR TOWN OF	25,600
	TOQUA TOWN OF	2,200
BIG STONE Total		1,775,800
BLUE EARTH	AMBOY CITY OF	42,950
	BEAUFORD TOWN OF	198,300
	BUTTERNUT VALLEY TOWN OF	67,340
	CAMBRIA TOWN OF	32,950
	CERESCO TOWN OF	5,150
	DANVILLE TOWN OF	78,800
	DECORIA TOWN OF	161,480
	EAGLE LAKE CITY OF	49,600
	GARDEN CITY TOWN OF	334,540 151,780
	GOOD THUNDER CITY OF JAMESTOWN TOWN OF	88,700
	JUDSON TOWN OF	171,550
	LAKE CRYSTAL CITY OF	266,540
	LERAY TOWN OF	201,600
	LIME TOWN OF	33,350
	LINCOLN TOWN OF	99,220
	LYRA TOWN OF	128,150
	MADISON LAKE CITY OF	215,650
	MANKATO CITY OF	1,586,100
	MANKATO TOWN OF	173,550

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	MAPLETON CITY OF	180,250
	MAPLETON TOWN OF	78,730
	MCPHERSON TOWN OF	178,400
	MEDO TOWN OF	3,450
	PEMBERTON CITY OF	32,540
	PLEASANT MOUND TOWN OF	61,100
	RAPIDAN TOWN OF	252,990
	SHELBY TOWN OF	83,950
	SKYLINE CITY OF	900
	SOUTH BEND TOWN OF	118,000
	ST CLAIR CITY OF	71,900
	STERLING TOWN OF	100,000
	VERNON CENTER CITY OF	19,000
	VERNON CENTER TOWN OF	121,030
BLUE EARTH Total		5,389,540
BROWN	ALBIN TOWN OF	212,100
	BASHAW TOWN OF	102,100
	BURNSTOWN TOWN OF	91,400
	COBDEN CITY OF	5,700
	COMFREY CITY OF	311,600
	COTTONWOOD TOWN OF	279,800
	EDEN TOWN OF	255,300
	EVAN CITY OF	11,100
	HANSKA CITY OF	187,200
	HOME TOWN OF	122,800
	LAKE HANSKA TOWN OF	327,600
	LEAVENWORTH TOWN OF	282,900
	LINDEN TOWN OF	. 324,800
	MILFORD TOWN OF	399,400
	MULLIGAN TOWN OF	85,300
	NEW ULM CITY OF	2,703,700
	NORTH STAR TOWN OF	81,200
	PRAIRIEVILLE TOWN OF	374,300
	SIGEL TOWN OF	208,400
	SLEEPY EYE CITY OF	1,086,400
	SPRINGFIELD CITY OF	827,700
	STARK TOWN OF STATELY TOWN OF	292,600
BROWN Total	STATELT TOWN OF	9,500 8,582,900
DICOVIN TOTAL		0,502,900
CARLTON	ATKINSON TOWN OF	85,300
	BARNUM TOWN OF	21,500
	BESEMAN TOWN OF	78,000
	CLOQUET CITY OF	291,700
	CORONA TWP (UNORG)	19,400
	CROMWELL CITY OF	18,300
	EAGLE TOWN OF	31,800
	KALEVALA TOWN OF	9,200
	MAHTOWA TOWN OF	87,000
	MOOSE LAKE CITY OF	8,700
	MOOSE LAKE TOWN OF	6,100
	PERCH LAKE TOWN OF	57,100
	RED CLOVER TWP (UNORG)	86,000

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	SAWYER TWP (UNORG)	10,300
	SCANLON CITY OF	25,100
	SILVER BROOK TOWN OF	63,900
	SKELTON TOWN OF	30,000
	THOMSON TOWN OF	181,000
	TWIN LAKES TOWN OF	81,100
	WRENSHALL CITY OF	19,600
	WRENSHALL TOWN OF	70,200
CARLTON Total		1,281,300
CARVER	BENTON TOWN OF	179,700
	CAMDEN TOWN OF	47,600
	CARVER CITY OF	92,000
	CHANHASSEN CITY OF	388,100
	CHASKA CITY OF	85,000
	COLOGNE CITY OF	28,800
	DAHLGREN TOWN OF	309,200
	HAMBURG CITY OF	35,700
	HANCOCK TOWN OF	120,900
	HOLLYWOOD TOWN OF	106,800
	LAKETOWN TOWN OF	142,000
	MAYER CITY OF	94,400
	NEW GERMANY CITY OF	111,100
	NORWOOD YOUNG AMERICA CIT	233,100
	SAN FRANCISCO TOWN OF	72,400
	VICTORIA CITY OF	62,500
	WACONIA CITY OF	351,000
	WACONIA TOWN OF	249,300
	WATERTOWN CITY OF	35,500
	WATERTOWN TOWN OF	321,800
	YOUNG AMERICA TOWN OF	184,900
CARVER Total		3,251,800
CASS	BOY LAKE TOWN OF	8,900
	CHICKAMAW BEACH CITY OF	2,000
	FEDERAL DAM CITY OF	15,100
	HACKENSACK CITY OF	4,700
	LAKE SHORE CITY OF	16,500
	LEECH LAKE TOWN OF	62,500
	MAY TOWN OF	8,100
	PONTO LAKE TOWN OF	9,700
	SHINGOBEE TOWN OF	12,300
	SYLVAN TOWN OF	25,600
	WALKER CITY OF	42,000
CASS Total		207,400
CHIPPEWA	BIG BEND TOWN OF	22,300
	CLARA CITY CITY OF	145,000
p.	CRATE TOWN OF	29,700
	GRACE TOWN OF	32,000
	GRANITE FALLS CITY OF	83,600
	GRANITE FALLS TOWN OF	20,200
	KRAGERO TOWN OF	72,500
·	LEENTHROP TOWN OF	154,200

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	LONE TREE TOWN OF	118,200
	LOURISTON TOWN OF	17,300
	MANDT TOWN OF	62,500
	MAYNARD CITY OF	55,200
	MILAN CITY OF	149,900
	MONTEVIDEO CITY OF	920,800
	RHEIDERLAND TOWN OF	60,900
	ROSEWOOD TOWN OF	46,000
	SPARTA TOWN OF	280,700
	STONEHAM TOWN OF	94,100
	TUNSBERG TOWN OF	67,200
	WATSON CITY OF	104,100
OLUDDENA T 4 I	WOODS TOWN OF	88,500
CHIPPEWA Total		2,624,900
CHISAGO	AMADOR TOWN OF	154,100
	CENTER CITY CITY OF	74,600
	CHISAGO CITY CITY OF	287,300
	CHISAGO LAKE TOWN OF	158,900
	FISH LAKE TOWN OF	127,000
	FRANCONIA TOWN OF	104,100
	HARRIS CITY OF	56,000 47,800
	LENT TOWN OF LINDSTROM CITY OF	17,800 233,300
	NESSEL TOWN OF	186,800
	NORTH BRANCH CITY OF	157,600
	RUSH CITY CITY OF	118,500
	RUSHSEBA TOWN OF	37,800
	SHAFER CITY OF	15,000
	SHAFER TOWN OF	80,400
	STACY CITY OF	59,000
	TAYLORS FALLS CITY OF	48,100
	WYOMING TOWN OF	3,000
CHISAGO Total		1,919,300
CLAY	ALLIANCE TOWN OF	28,400
	BARNESVILLE CITY OF	109,400
	BARNESVILLE TOWN OF	2,700
	COMSTOCK CITY OF	7,000
	CROMWELL TOWN OF	196,000
	DILWORTH CITY OF	153,700
	EGLON TOWN OF	182,000
	ELMWOOD TOWN OF	89,100
	FELTON CITY OF	7,100
	FELTON TOWN OF	8,700
	GEORGETOWN CITY OF	3,200
	GLYNDON CITY OF	11,200
	GLYNDON TOWN OF	113,800
	GOOSE PRAIRIE TOWN OF	70,800
	HAGEN TOWN OF	33,100
	HAWLEY CITY OF	299,100
	HAWLEY TOWN OF	37,800
	HIGHLAND GROVE TOWN OF	160,200
	HITTERDAL CITY OF	49,300

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	HOLY CROSS TOWN OF	32,400
	HUMBOLDT TOWN OF	7,900
	KRAGNES TOWN OF	34,300
	MOLAND TOWN OF	46,900
	MOORHEAD CITY OF	862,100
	MOORHEAD TOWN OF	50,000
	MORKEN TOWN OF	16,500
	OAKPORT TOWN OF	51,100
	PARKE TOWN OF	56,500
	RIVERTON TOWN OF SABIN CITY OF	25,000
	SPRING PRAIRIE TOWN OF	35,000 24,200
	TANSEM TOWN OF	62,500
	ULEN CITY OF	79,100
	ULEN TOWN OF	108,700
	VIDING TOWN OF	25,000
CLAY Total	VIBING TOWN OF	3,079,800
OLAT FORM		0,070,000
CLEARWATER	BAGLEY CITY OF	332,800
	BEAR CREEK TOWN OF	4,700
	CLEARBROOK CITY OF	291,000
	CLOVER TOWN OF	27,000
	COPLEY TOWN OF	84,300
	DUDLEY TOWN OF	114,000
	EDDY TOWN OF	96,800
	FALK TOWN OF GONVICK CITY OF	46,800 148,200
	GREENWOOD TOWN OF	15,100
	HOLST TOWN OF	36,900
	LAPRAIRIE TOWN OF	30,300
	LEON TOWN OF	110,200
	MINERVA TOWN OF	27,200
	MOOSE CREEK TOWN OF	21,200
	NORA TOWN OF	131,600
	PINE LAKE TOWN OF	46,700
	POPPLE TOWN OF	32,900
	SHEVLIN CITY OF	129,300
	SHEVLIN TOWN OF	85,100
	SINCLAIR TOWN OF	73,000
	WINSOR TOWN OF	79,900
CLEARWATER Total		1,965,000
соок	GRAND MARAIS CITY OF	34,100
	LUTSEN TOWN OF	4,600
	UNORG RGE 1E	42,300
	UNORG RGE 3E	2,000
COOK Total		83,000
COTTONWOOD	AMBOY TOWN OF	23,300
	AMO TOWN OF	51,800
	ANN TOWN OF	95,700
	BINGHAM LAKE CITY OF	33,200
	CARSON TOWN OF	45,700
	COMFREY CITY OF	9,300

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	DALE TOWN OF	81,300
	DELTON TOWN OF	46,400
	GERMANTOWN TOWN OF	124,000
	GREAT BEND TOWN OF	85,200
	HIGHWATER TOWN OF	157,300
	JEFFERS CITY OF	63,200
	LAKESIDE TOWN OF	59,100
	MIDWAY TOWN OF	80,900
	MT LAKE CITY OF	576,400
	MT LAKE TOWN OF	199,500
	ROSEHILL TOWN OF	192,100
	SELMA TOWN OF	102,500
	SOUTHBROOK TOWN OF	32,300
	SPRINGFIELD TOWN OF	2,600
	STORDEN CITY OF	104,400
		•
	STORDEN TOWN OF	18,000
	WESTBROOK CITY OF	329,600
	WESTBROOK TOWN OF	266,200
	WINDOM CITY OF	804,100
COTTONWOOD Total		3,584,100
CROW WING	1ST ASSESSMENT UNORG	100,600
	2ND ASSESSMENT UNORG	9,700
	BAXTER CITY OF	40,700
	BAY LAKE TOWN OF	58,300
	BRAINERD CITY OF	30,200
	BREEZY POINT CITY OF	7,900
	CROSBY CITY OF	24,300
	CROSSLAKE CITY OF	78,600
	DAGGETT BROOK TOWN OF	42,200
	DEERWOOD TOWN OF	75,000
	EMILY CITY OF	17,100
	GAIL LAKE TOWN OF	16,200
	GARRISON TOWN OF	18,600
	JENKINS TOWN OF	20,900
		•
	LAKE EDWARD TOWN OF	47,300
	LONG LAKE TOWN OF	103,900
	MISSION TOWN OF	18,000
	NISSWA CITY OF	10,000
	NOKAY LAKE TOWN OF	14,600
	PEQUOT LAKES CITY OF	25,800
	ROOSEVELT TOWN OF	7,200
	ST MATHIAS TOWN OF	110,300
CROW WING Total		877,400
DAKOTA	APPLE VALLEY CITY OF	42,800
	BURNSVILLE CITY OF	295,400
	CASTLE ROCK TOWN OF	123,400
	COATES CITY OF	30,000
	DOUGLAS TOWN OF	113,300
	EAGAN CITY OF	317,800
	EMPIRE TOWN OF	108,300
	EUREKA TOWN OF	134,400
	FARMINGTON CITY OF	512,400
	17 A MANING FOR OTHER	312,400

COUNTY	CITY OR TOWN	EXCLUDED VALUE
,	GREENVALE TOWN OF	140,800
	HAMPTON CITY OF	29,000
	HAMPTON TOWN OF	18,500
	HASTINGS CITY OF	966,300
	INVER GROVE HT CITY	636,800
	LAKEVILLE CITY OF	324,100
	MARSHAN TOWN OF	105,800
	MENDOTA CITY OF	7,700
	MENDOTA HEIGHTS CITY OF	1,048,300
	MIESVILLE CITY OF	22,400
	NININGER TOWN OF	74,000
	RANDOLPH CITY OF	6,800
	RANDOLPH TOWN OF	32,300
	RAVENNA TOWN OF	51,000
	ROSEMOUNT CITY OF	146,300
	SCIOTA TOWN OF	37,900
	SOUTH ST PAUL CITY OF	1,934,800
	SUNFISH LAKE CITY OF	30,300
	VERMILLION CITY OF	87,800
	VERMILLION TOWN OF	191,900
	WATERFORD TOWN OF	61,100
	WEST ST PAUL CITY OF	1,565,900
DAKOTA Total		9,197,600
DODGE	ASHLAND TOWN OF	204,000
DODOL	CANISTEO TOWN OF	231,700
	CLAREMONT CITY OF	94,500
	CLAREMONT TOWN OF	147,900
	CONCORD TOWN OF	153,900
	DODGE CENTER CITY OF	262,900
	ELLINGTON TOWN OF	156,000
	HAYFIELD CITY OF	137,000
	HAYFIELD TOWN OF	156,300
	KASSON CITY OF	194,700
	MANTORVILLE CITY OF	139,000
	MANTORVILLE CITY OF	322,300
	MILTON TOWN OF	210,700
	RIPLEY TOWN OF	92,000
	VERNON TOWN OF	317,700
	WASIOJA TOWN OF	137,200
	WEST CONCORD CITY OF	180,100
DODGE Total	WESTFIELD TOWN OF	103,300
DODOL TOTAL		
DOUGLAS	ALEXANDRIA CITY OF	893,500
	ALEXANDRIA TOWN OF	145,000
	BELLE RIVER TOWN OF	113,000
	BRANDON CITY OF	81,500
	BRANDON TOWN OF	67,100
	CARLOS CITY OF	108,100
	CARLOS TOWN OF	30,300
	EVANSVILLE CITY OF	44,800
	EVANSVILLE TOWN OF	173,500
	FORADA CITY OF	37,500

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	GARFIELD CITY OF	39,600
	HOLMES CITY TOWN OF	101,900
	HUDSON TOWN OF	88,400
	IDA TOWN OF	115,900
	KENSINGTON CITY OF	34,000
	LAGRAND TOWN OF	68,600
	LAKE MARY TOWN OF	16,900
	LEAF VALLEY TOWN OF	157,700
	LUND TOWN OF	123,600
	MILLERVILLE TOWN OF	61,300
	MILTONA CITY OF	23,600
	MILTONA TOWN OF	144,400
	MOE TOWN OF	81,800
	NELSON CITY OF	30,200
	ORANGE TOWN OF	30,100
	OSAKIS CITY OF	402,300
	OSAKIS TOWN OF	43,200
	SOLEM TOWN OF	23,700
	SPRUCE HILL TOWN OF	44,900
	URNESS TOWN OF	30,000
DOUGLAS Total		3,356,400
FARIBAULT	BARBER TOWN OF	34,900
	BLUE EARTH CITY OF	151,700
	BLUE EARTH TOWN OF	32,500
	BRICELYN CITY OF	5,800
	CLARK TOWN OF	12,500
	DELAVAN CITY OF	18,200
	DELAVAN TOWN OF	25,000
	DUNBAR TOWN OF	24,500
	EASTON CITY OF	3,200
·	ELMORE CITY OF	4,700
	EMERALD TOWN OF	11,900
	FROST CITY OF	3,800
	KIESTER TOWN OF	11,100
	LURA TOWN OF	30,800
	MINN LAKE TOWN OF	20,000
	PILOT GROVE TOWN OF	50,000
	PRESCOTT TOWN OF	52,700
	ROME TOWN OF	64,700
	SEELY TOWN OF	5,500
	WALNUT LAKE TOWN OF	30,000
	WELLS CITY OF	129,200
	WINNEBAGO CITY OF	20,600
	WINNEBAGO TOWN OF	52,200
FARIBAULT Total	•	795,500
FILLMORE	AMHERST TOWN OF	188,400
	ARENDAHL TOWN OF	164,800
	BEAVER TOWN OF	62,200
	BLOOMFIELD TOWN OF	114,700
	BRISTOL TOWN OF	85,800
	CANTON CITY OF	26,700
	CANTON TOWN OF	128,600

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	CARIMONA TOWN OF	21,800
	CARROLTON TOWN OF	139,300
	CHATFIELD CITY OF	180,200
	CHATFIELD TOWN OF	76,300
	FILLMORE TOWN OF	277,400
	FORESTVILLE TOWN OF	192,000
	FOUNTAIN CITY OF	148,100
	FOUNTAIN TOWN OF	137,300
	HARMONY CITY OF	92,200
	HARMONY TOWN OF	184,900
	HOLT TOWN OF	147,200
	JORDON TOWN OF	103,900
	LANESBORO CITY OF	174,600
	MABEL CITY OF	13,400
	NEWBURG TOWN OF NORWAY TOWN OF	212,000 162,500
	OSTRANDER CITY OF	30,600
	PETERSON CITY OF	105,100
	PILOT MOUND TOWN OF	71,800
	PREBLE TOWN OF	49,300
	PRESTON CITY OF	227,800
	PRESTON TOWN OF	168,500
	RUSHFORD CITY OF	535,300
	RUSHFORD VILLAGE CITY OF	191,800
	SPRING VALLEY CITY OF	233,000
	SPRING VALLEY TOWN OF	135,000
	SUMNER TOWN OF	71,100
	WHALAN CITY OF	6,900
	WYKOFF CITY OF	124,300
	YORK TOWN OF	236,100
FILLMORE Total		5,220,900
FREEBORN	ALBERT LEA CITY OF	1,804,800
	ALBERT LEA TOWN OF	277,000
	ALDEN CITY OF	235,100
	ALDEN TOWN OF	41,200
	BANCROFT TOWN OF	94,400
	BATH TOWN OF	15,000
	CARLSTON TOWN OF	7,000
	CLARKS GROVE CITY OF	121,400
	CONGER CITY OF	29,600
	EMMONS CITY OF	53,800
	FREEBORN CITY OF	31,300
	FREEBORN TOWN OF	48,200
	FREEMAN TOWN OF	26,500 18,100
	GENEVA CITY OF GENEVA TOWN OF	5,500
	GLENVILLE CITY OF	183,700
	HARTLAND CITY OF	56,500
	HARTLAND TOWN OF	45,300
	HAYWARD CITY OF	20,400
	HAYWARD TOWN OF	30,000
	HOLLANDALE CITY OF	93,000
	LONDON TOWN OF	48,500
		·

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	MANCHESTER CITY OF	2,900
	MANCHESTER TOWN OF	172,900
	MANSFIELD TOWN OF	32,800
	MOSCOW TOWN OF	23,500
	NEWRY TOWN OF	96,400
	NUNDA TOWN OF	38,100
	PICKEREL LAKE TOWN OF	92,900
	SHELL ROCK TOWN OF	78,100
FREEBORN Total		3,823,900
GOODHUE	BELLE CREEK TOWN OF	223,500
	BELLECHESTER CITY OF	15,400
	BELVIDERE TOWN OF	226,700
	CANNON FALLS CITY OF	416,400
	CANNON FALLS TOWN OF	185,100
	CHERRY GROVE TOWN OF	202,000
	DENNISON CITY OF	97,200
	FEATHERSTONE TOWN OF	205,400
	FLORENCE TOWN OF	551,600
	GOODHUE CITY OF	218,200
	GOODHUE TOWN OF	204,500
	HAY CREEK TOWN OF	312,100
	HOLDEN TOWN OF	369,100
	KENYON CITY OF	471,400
	KENYON TOWN OF	221,800
	LAKE CITY CITY OF	2,100
	LEON TOWN OF	684,000
	MINNEOLA TOWN OF	272,200
	PINE ISLAND CITY OF	461,800
	PINE ISLAND TOWN OF	435,600
	RED WING CITY OF	3,283,100
	ROSCOE TOWN OF	255,900
	STANTON TOWN OF	383,600
	VASA TOWN OF	370,100
	WACOUTA TOWN OF	63,200
	WANAMINGO CITY OF	163,400
	WANAMINGO TOWN OF	358,100
	WARSAW TOWN OF	224,200
	WELCH TOWN OF	252,800
	ZUMBROTA CITY OF	689,900
	ZUMBROTA TOWN OF	308,900
GOODHUE Total		12,129,300
GRANT	ASHBY CITY OF	254,100
	BARRETT CITY OF	86,000
	DELAWARE TOWN OF	20,000
	ELBOW LAKE CITY OF	351,900
	ELBOW LAKE TOWN OF	31,400
	ELK LAKE TOWN OF	213,500
	ERDAHL TOWN OF	111,600
	HERMAN CITY OF	106,300
	HOFFMAN CITY OF	84,500
	LAND TOWN OF	67,300
	LAWRENCE TOWN OF	20,600

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	LIEN TOWN OF	34,500
	LOGAN TOWN OF	118,800
	MACSVILLE TOWN OF	33,500
	NORCROSS CITY OF	19,100
	NORTH OTTAWA TOWN OF	18,600
	PELICAN LAKE TOWN OF	113,300
	POMME DE TERRE TOWN OF	15,700
	ROSEVILLE TOWN OF	9,800
	SANFORD TOWN OF	128,800
	STONY BROOK TOWN OF WENDELL CITY OF	160,200 182,600
GRANT Total	WEINBELL SITT SI	2,182,100
HENNEPIN	BLOOMINGTON CITY OF	2,071,300
	BROOKLYN CENTER CITY OF	830,300
	BROOKLYN PARK CITY OF	729,400
	CHAMPLIN CITY OF	272,300
	CORCORAN CITY OF	372,400
	CRYSTAL CITY OF	989,800
	DAYTON CITY OF	98,800
	DEEPHAVEN CITY OF	2,607,600
	EDEN PRAIRIE CITY OF	96,000
	EDINA CITY OF	4,260,500
	EXCELSIOR CITY OF	1,076,600
	GOLDEN VALLEY CITY OF	1,913,800
	GREENFIELD CITY OF	312,600
	GREENWOOD CITY OF	386,500
	HASSAN TOWN OF	48,600
	HOPKINS CITY OF	1,380,900
	INDEPENDENCE CITY OF	573,000
	LONG LAKE CITY OF	11,000
	LORETTO CITY OF	16,700
	MAPLE GROVE CITY OF	229,600
	MAPLE GROVE CITY OF	
		193,600
	MEDIA CITY OF	47,500
	MEDINA CITY OF	221,200
	MINNEAPOLIS CITY OF	83,113,295
	MINNETONKA BEACH CITY OF	151,800
	MINNETONKA CITY OF	5,115,300
	MINNETRISTA CITY OF	565,600 4 835 600
	MOUND CITY OF	1,825,600
	NEW HOPE CITY OF	156,700
	ORONO CITY OF	1,160,700
	OSSEO CITY OF	81,500
*	PLYMOUTH CITY OF	1,298,100
	RICHFIELD CITY OF	2,862,800
	ROBBINSDALE CITY OF	15,900
	ROGERS CITY OF	20,000
	SHOREWOOD CITY OF	1,077,500
	SPRING PARK CITY OF	127,300
	ST ANTHONY CITY OF	319,400
	ST BONIFACIUS CITY OF	67,600
	ST LOUIS PARK CITY OF	5,992,200
	TONKA BAY CITY OF	411,400

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	WAYZATA CITY OF	1,323,900
HENNEPIN Total	WOODLAND CITY OF	187,300 124,613,895
		12 1,0 10,000
HOUSTON	BLACK HAMMER TOWN OF	332,200
	BROWNSVILLE CITY OF	444,300
	BROWNSVILLE TOWN OF	105,700
	CALEDONIA CITY OF	953,100
	CALEDONIA TOWN OF	458,300
	CROOKED CREEK TOWN OF EITZEN CITY OF	149,400 59,800
	HOKAH CITY OF	307,300
	HOKAH TOWN OF	188,500
	HOUSTON CITY OF	163,700
	HOUSTON TOWN OF	277,100
	JEFFERSON TOWN OF	95,600
	LACRESCENT CITY OF	793,200
	LACRESCENT TOWN OF	370,900
	MAYVILLE TOWN OF	187,800
	MONEY CREEK TOWN OF	472,200
	MOUND PRAIRIE TOWN OF	201,200
	SHELDON TOWN OF	260,200
	SPRING GROVE CITY OF	564,600
	SPRING GROVE TOWN OF	415,200
	UNION TOWN OF	179,900
	WILMINGTON TOWN OF	384,600
	WINNEBAGO TOWN OF	192,800
HOHOTON T 4 3	YUCATAN TOWN OF	321,800
HOUSTON Total		7,879,400
HUBBARD	ARAGO TOWN OF	6,600
	CLOVER TOWN OF	26,600
	CROW WING LAKE TOWN OF	9,600
	FARDEN TOWN OF	50,000
	FERN TOWN OF	10,600
	GUTHRIE TOWN OF	3,000
	HART LAKE TOWN OF	52,700
	HELGA TOWN OF	62,600
	HENRIETTA TOWN OF	124,600
	HUBBARD TOWN OF	35,800
	LAKE EMMA TOWN OF	11,800
	LAKE HATTIE TOWN OF	50,000
	LAKEPORT TOWN OF MANTRAP TOWN OF	2,800
	NEVIS CITY OF	25,000 13,600
	NEVIS CITY OF NEVIS TOWN OF	50,000
	PARK RAPIDS CITY OF	170,100
	STEAMBOAT RIVER TOWN OF	19,500
	THORPE TOWN OF	50,000
HUBBARD Total		774,900
10 ANTI	ATUENO TOWAL OF	0.4 77.7
ISANTI	ATHENS TOWN OF	84,700
	BRADFORD TOWN OF	210,600
	BRAHAM CITY OF	134,300
	24	

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	CAMBRIDGE CITY OF	131,300
	CAMBRIDGE TOWN OF	551,900
	DALBO TOWN OF	123,900
	ISANTI CITY OF	200,500
	ISANTI TOWN OF	310,200
	MAPLE RIDGE TOWN OF	160,800
	NORTH BRANCH TOWN OF	468,100
	OXFORD TOWN OF	124,500
	SPENCER BROOK TOWN OF	157,900
	SPRING VALE TOWN OF	216,700
	STANCHFIELD TOWN OF	204,400
	STANFORD TOWN OF	186,500
	WYANETT TOWN OF	299,900
ISANTI Total		3,566,200
ITASCA	BALSAM TOWN OF	4,700
	BOVEY CITY OF	46,200
	BOWSTRING TOWN OF	25,100
	COHASSET CITY OF	33,200
	COLERAINE CITY OF	126,100
	DEER RIVER CITY OF	2,500
	DEER RIVER TOWN OF	11,000
	GRAND RAPIDS CITY OF	147,000
	GRAND RAPIDS TOWN OF	65,900
	GREENWAY TOWN OF	2,200
	HARRIS TOWN OF	89,200
	KEEWATIN CITY OF	4,200
	NASHWAUK CITY OF	5,400
	NASHWAUK TOWN OF	11,400
	NORE TOWN OF	1,700
	OTENEAGEN TOWN OF	13,400
	SAGO TOWN OF	4,000
	SAND LAKE TOWN OF	17,100
	STOKES TOWN OF	7,300
•	TACONITE CITY OF	18,800
	TROUT LAKE TOWN OF	13,300
	UNORG 143-25 UNORG 146-27	45,400
	UNORG 146-27 UNORG 54-26	1,100
	UNORG 55-23	46,200
	UNORG 55-27	11,500 50,000
	UNORG 56-26	7,300
	UNORG 59-22	25,000 25,000
	UNORG 62-25	21,600
	WAWINA TOWN OF	24,700
ITASCA Total	WAVIIVA FOUNT OF	882,500
JACKSON	ALBA TOWN OF	13,900
U TOROOTY	BELMONT TOWN OF	45,500
	CHRISTIANIA TOWN OF	48,000
	DELAFIELD TOWN OF	26,700
	DES MOINES TOWN OF	38,900
	EWINGTON TOWN OF	33,800
	HERON LAKE CITY OF	56,700
	TIERON LANCE OFFE OF	30,700

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	HERON LAKE TOWN OF	252,500
	HUNTER TOWN OF	14,500
	JACKSON CITY OF	47,500
	KIMBALL TOWN OF	6,600
	LACROSSE TOWN OF	13,400
	LAKEFIELD CITY OF	396,100
	MIDDLETOWN TOWN OF	64,600
	OKABENA CITY OF	7,600
	PETERSBURG TOWN OF	24,600
	ROST TOWN OF	5,000
	ROUND LAKE TOWN OF SIOUX VALLEY TOWN OF	34,200
	WEIMER TOWN OF	10,100 54,300
	WEST HERON LAKE TOWN OF	23,300
	WISCONSIN TOWN OF	13,800
JACKSON Total	WISCONSIN TOWN OF	1,231,600
KANADEC	ANNI LAKE TOMANOE	42.700
KANABEC	ANN LAKE TOWN OF ARTHUR TOWN OF	42,700 118,800
	BRUNSWICK TOWN OF	188,400
	COMFORT TOWN OF	86,500
	FORD TOWN OF	11,100
	GRASS LAKE TOWN OF	59,800
	KANABEC TOWN OF	53,700
	KNIFE LAKE TOWN OF	96,900
	MORA CITY OF	304,300
	PEACE TOWN OF	32,550
	SOUTHFORK TOWN OF	32,500
	WHITED TOWN OF	95,500
KANABEC Total	•	1,122,750
KANDIYOHI	ARCTANDER TOWN OF	146,000
	ATWATER CITY OF	260,400
	BLOMKEST CITY OF	18,100
	BURBANK TOWN OF	83,800
	COLFAX TOWN OF	144,500
	DOVRE TOWN OF	123,900
	EAST LAKE LILLIAN TOWN OF	57,800
	EDWARDS TOWN OF	184,700
	FAHLUN TOWN OF	66,600
	GENNESSEE TOWN OF	63,100
	GREEN LAKE TOWN OF	172,800
	HARRISON TOWN OF	218,400
	HOLLAND TOWN OF	241,400
	IRVING TOWN OF	98,200 73,400
	KANDIYOHI CITY OF KANDIYOHI TOWN OF	73,400 81,400
	LAKE ANDREW TOWN OF	110,400
	LAKE ELIZABETH TOWN OF	27,100
	LAKE LILLIAN CITY OF	51,800
	LAKE LILLIAN TOWN OF	67,300
	MAMRE TOWN OF	249,800
	NEW LONDON CITY OF	390,600
	NEW LONDON TOWN OF	288,500

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	NORWAY LAKE TOWN OF	93,500
	PENNOCK CITY OF	53,400
	PRINSBURG CITY OF	56,300
	RAYMOND CITY OF	166,600
	ROSELAND TOWN OF	337,000
	ROSEVILLE TOWN OF	86,000
	SPICER CITY OF	217,900
	ST JOHNS TOWN OF	171,500
	SUNBURG CITY OF	18,500
	WHITEFIELD TOWN OF	286,300
	WILLMAR CITY OF	852,500
KANDIVOLUT ()	WILLMAR TOWN OF	66,700
KANDIYOHI Total		5,626,200
KITTSON	ARVESON TOWN OF	3,600
	CLOW TOWN OF	22,000
	DAVIS TOWN OF	11,800
	GRANVILLE TOWN OF	4,100
	HALLOCK CITY OF	112,200
	HALLOCK TOWN OF	50,400
	JUPITER TOWN OF	14,400
	KARLSTAD CITY OF	29,100
	LANCASTER CITY OF	31,300
	NORWAY TOWN OF	9,400
	PERCY TOWN OF	9,000
	POPPLETON TOWN OF	7,000
	SKANE TOWN OF	6,300
	SVEA TOWN OF	10,200
KITTSON Total	THOMPSON TOWN OF	<u>13,200</u> 334,000
KOOCHICHING	INTL FALLS CITY OF	7 000
KOOCHICHING	INTL FALLS CITY OF LITTLEFORK CITY OF	7,600
	UNORG #0098	8,800
KOOCHICHING Total	UNORG #0096	7,100 23,500
		20,000
LAC QUI PARLE	AGASSIZ TOWN OF	15,900
	ARENA TOWN OF	7,000
	AUGUSTA TOWN OF	29,100
	BAXTER TOWN OF	69,500
	BELLINGHAM CITY OF	1,500
	BOYD CITY OF	24,000
	CAMP RELEASE TOWN OF CERRO GORDO TOWN OF	122,500
	DAWSON CITY OF	8,200 278,300
	FREELAND TOWN OF	•
	GARFIELD TOWN OF	4,300 51,000
	HAMLIN TOWN OF	90,100
	HANTHO TOWN OF	22,800
	LAC QUI PARLE TOWN OF	75,800 75,800
	LAKE SHORE TOWN OF	75,600 89,900
	MADISON CITY OF	84,600
	MADISON TOWN OF	52,500
	MARIETTA CITY OF	7,100
	······································	7,100

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	MAXWELL TOWN OF	53,400
	MEHURIN TOWN OF	13,700
	NASSAU CITY OF	5,100
	PERRY TOWN OF	8,500
	PROVIDENCE TOWN OF RIVERSIDE TOWN OF	48,600 83,300
	TEN MILE LAKE TOWN OF	70,400
	WALTER TOWN OF	25,500
	YELLOW BANK TOWN OF	52,500
LAC QUI PARLE Total		1,395,100
LAKE	CRYSTAL BAY TOWN OF	14,600
	FALL LAKE TOWN OF	9,200
	SILVER CREEK TOWN OF	26,200
	TWO HARBORS CITY OF	417,200
	UNORG #2	74,400
LAKE Total		541,600
LE SUEUR	CLEVELAND CITY OF	8,400
	CLEVELAND TOWN OF	160,300
	CORDOVA TOWN OF	22,000
	DERRYNANE TOWN OF	79,000 50,600
	ELYSIAN CITY OF ELYSIAN TOWN OF	127,900
	KASOTA CITY OF	329,800
	KASOTA TOWN OF	235,800
	KILKENNY TOWN OF	100,400
	LANESBURGH TOWN OF	220,100
	LECENTER CITY OF	87,200
	LESUEUR CITY OF	294,000
	LEXINGTON TOWN OF	48,500
	MONTGOMERY CITY OF	307,700
	MONTGOMERY TOWN OF	22,100
	NEW PRAGUE CITY OF	126,200
	OTTAWA TOWN OF	66,300
	SHARON TOWN OF	289,200
	TYRONE TOWN OF WASHINGTON TOWN OF	31,600 54,200
	WATERVILLE CITY OF	34,200 357,100
	WATERVILLE TOWN OF	170,100
LE SUEUR Total	WATERWIELE TOWN OF	3,188,500
LINCOLN	ALTA VISTA TOWN OF	61,700
	ARCO CITY OF	22,600
	ASH LAKE TOWN OF	127,300
	DIAMOND LAKE TOWN OF	327,800
	DRAMMEN TOWN OF	105,000
	HANSONVILLE TOWN OF	700
	HENDRICKS CITY OF	190,800
	HENDRICKS TOWN OF	68,400 343,700
	HOPE TOWN OF IVANHOE CITY OF	342,700 205,900
	LAKE BENTON CITY OF	479,000
	LAKE BENTON TOWN OF	38,800
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COUNTY	CITY OR TOWN	EXCLUDED VALUE
	LAKE STAY TOWN OF	24,200
	LIMESTONE TOWN OF	24,200
	MARBLE TOWN OF	109,000
	MARSHFIELD TOWN OF	276,400
	ROYAL TOWN OF	195,400
	SHAOKATAN TOWN OF	75,300
	TYLER CITY OF	304,900
	VERDI TOWN OF	118,600
LINCOLN Total		3,098,700
LYON	AMIRET TOWN OF	106,200
	BALATON CITY OF	263,200
	CLIFTON TOWN OF	64,300
	COON CREEK TOWN OF	118,500
	COTTONWOOD CITY OF	441,300
	CUSTER TOWN OF	91,300
	EIDSVOLD TOWN OF	158,600
	FAIRVIEW TOWN OF	126,900
	FLORENCE CITY OF	19,200
	GARVIN CITY OF	31,800
	GHENT CITY OF	120,800
	GRANDVIEW TOWN OF	70,400
	ISLAND LAKE TOWN OF	81,500
	LAKE MARSHALL TOWN OF	120,900
	LUCAS TOWN OF	365,000
	LYND CITY OF	166,000
	LYND TOWN OF	328,000
	LYONS TOWN OF	33,900
	MARSHALL CITY OF	889,700
	MINNEOTA CITY OF	519,500
	MONROE TOWN OF	180,700
	NORDLAND TOWN OF	79,800
	ROCK LAKE TOWN OF	122,100
	RUSSELL CITY OF	242,300
	SHELBURNE TOWN OF	70,100
	SODUS TOWN OF	48,300
	STANLEY TOWN OF	82,300
	TAUNTON CITY OF	84,500
	TRACY CITY OF	567,100
	VALLERS TOWN OF	27,400
	WESTERHEIM TOWN OF	81,400
LYON Total		5,703,000
MAHNOMEN	CHIEF TOWN OF	45,900
	HEIER TOWN OF	2,900
	LAGARDE TOWN OF	10,500
	PEMBINA TOWN OF	48,800
	ROSEDALE TOWN OF	17,500
	WAUBUN CITY OF	8,300
MAHNOMEN Total		133,900
MARSHALL	AGDAR TOWN OF	3,100
	ALMA TOWN OF	23,600
	ALVARADO CITY OF	12,900
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COUNTY	CITY OR TOWN	EXCLUDED VALUE
	ARGYLE CITY OF	201,200
	AUGSBURG TOWN OF	9,500
	BIG WOODS TOWN OF	29,900
	BLOOMER TOWN OF	50,000
	CEDAR TOWN OF	21,500
	COMO TOWN OF	2,200
	COMSTOCK TOWN OF	14,600
	EXCEL TOWN OF	46,900
	FOLDAHL TOWN OF	25,700
	HOLT CITY OF	25,400
	HOLT TOWN OF	36,000
	HUNTLY TOWN OF	6,800
	LINCOLN TOWN OF	24,100
	MARSH GROVE TOWN OF	8,800
	MCCREA TOWN OF	16,800
	MIDDLE RIVER CITY OF	64,100
	MIDDLE RIVER TOWN OF	11,600
	NELSON PARK TOWN OF	600
	NEW FOLDEN TOWN OF NEW MAINE TOWN OF	37,400 13,300
	NEW SOLUM TOWN OF	13,300 23,100
	NEWFOLDEN CITY OF	101,500
	OAK PARK TOWN OF	48,200
	OSLO CITY OF	18,300
	SPRUCE VALLEY TOWN OF	36,000
•	STEPHEN CITY OF	31,300
	STRANDQUIST CITY OF	35,200
	VEGA TOWN OF	112,300
	VIKING CITY OF	10,500
	WANGER TOWN OF	38,700
	WARREN CITY OF	326,300
	WEST VALLEY TOWN OF	30,800
MARSHALL Total		1,498,200
MARTIN	CEDAR TOWN OF	10,200
	CEYLON CITY OF	28,600
	DUNNELL CITY OF	4,200
	EAST CHAIN TOWN OF	132,100
	FAIRMONT CITY OF	863,400
	FAIRMONT TOWN OF	10,000
	GALENA TOWN OF	12,600
	JAY TOWN OF	4,500
	LAKE FREMONT TOWN OF	10,600
	MANYASKA TOWN OF	18,400
	NASHVILLE TOWN OF	7,400
	NORTHROP CITY OF	6,800
	PLEASANT PRAIRIE TOWN OF	73,800
	RUTLAND TOWN OF	12,500
	SHERBURN CITY OF	146,500
	SILVER LAKE TOWN OF	16,200
	TRIMONT CITY OF	162,400
	TRUMAN CITY OF	93,400
	WELCOME CITY OF	105,600
	WESTFORD TOWN OF	17,500

COUNTY	CITY OR TOWN	EXCLUDED VALUE
MARTIN Total		1,736,700
MCLEOD	ACOMA TOWN OF	214,100
	BERGEN TOWN OF	248,100
	BISCAY CITY OF	93,200
	BROWNTON CITY OF	237,500
	COLLINS TOWN OF	91,700
	GLENCOE CITY OF	502,300
	GLENCOE TOWN OF	173,400
	HALE TOWN OF	118,500
	HASSAN VALLEY TOWN OF	70,600
	HELEN TOWN OF	157,300
	HUTCHINSON CITY OF	1,120,900
	HUTCHINSON TOWN OF	159,300
	LESTER PRAIRIE CITY OF	203,300
	LYNN TOWN OF	271,500
	PENN TOWN OF	82,100
	PLATO CITY OF	95,400
	RICH VALLEY TOWN OF	123,200
	ROUND GROVE TOWN OF	23,600
	SILVER LAKE CITY OF	208,100
	STEWART CITY OF	96,300
	SUMTER TOWN OF	148,800
	WINSTED CITY OF	209,200
MCI FOD Total	WINSTED TOWN OF	149,900
MCLEOD Total		4,798,300
MEEKER	ACTON TOWN OF	30,000
	CEDAR MILLS TOWN OF	83,200
	COLLINWOOD TOWN OF	71,000
	COSMOS CITY OF	20,700
	DANIELSON TOWN OF	8,900
	DARWIN CITY OF	14,800
	DARWIN TOWN OF	6,300
	DASSEL CITY OF	137,200
	DASSEL TOWN OF	165,700
	EDEN VALLEY CITY OF	81,600
	ELLSWORTH TOWN OF	116,800
	FOREST CITY TOWN OF	180,400
	FOREST PRAIRIE TOWN OF	174,500
	GREENLEAF TOWN OF	149,000
	GROVE CITY CITY OF HARVEY TOWN OF	47,600 27,300
	KINGSTON TOWN OF	·
	LITCHFIELD CITY OF	375,800 1,078,400
	LITCHFIELD CITY OF	94,300
	MANANNAH TOWN OF	80,900
	SWEDE GROVE TOWN OF	25,300
	UNION GROVE TOWN OF	81,200
	WATKINS CITY OF	63,700
MEEKER Total	WATERIO OTT OT	3,114,600
NAUL E : 400	DOOLIO DECONTONAL OF	100.000
MILLE LACS	BOGUS BROOK TOWN OF	123,200
	BORGHOLM TOWN OF	91,200

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	BRADBURY TOWN OF	22,400
	DAILEY TOWN OF	26,600
	EAST SIDE TOWN OF	57,100
	FORESTON CITY OF	77,200
	GREENBUSH TOWN OF	95,400
	HAYLAND TOWN OF	43,100
	ISLE CITY OF	32,300
	ISLE HARBOR TOWN OF	15,600
	MILACA CITY OF	143,100
	MILACA TOWN OF	85,500
	MILO TOWN OF	132,000
	MUDGETT TOWN OF	37,100
	ONAMIA CITY OF	3,800
	ONAMIA TOWN OF	25,000
	PAGE TOWN OF	27,200
	PEASE CITY OF	9,800
	PRINCETON CITY OF	25,600
	PRINCETON TOWN OF	185,900
	SOUTH HARBOR TOWN OF	130,700
	WAHKON CITY OF	57,800
MILLE LACS Total		1,447,600
MORRISON	AGRAM TOWN OF	147,800
	BELLE PRAIRIE TOWN OF	190,400
	BELLEVUE TOWN OF	378,700
	BOWLUS CITY OF	72,000
	BUCKMAN CITY OF	38,000
	BUCKMAN TOWN OF	157,400
	BUH TOWN OF	82,000
	CULDRUM TOWN OF	264,000
	CUSHING TOWN OF	192,600
	DARLING TOWN OF	72,400
	ELMDALE CITY OF	86,100
	ELMDALE TOWN OF	361,400
	FLENSBURG CITY OF	154,200
	GENOLA CITY OF	27,200
	GRANITE TOWN OF	218,500
	GREEN PRAIRIE TOWN OF	167,000
	HARDING CITY OF	11,700
	HILLMAN CITY OF	28,800
	HILLMAN TOWN OF	92,500
	LAKIN TOWN OF	233,400
	LASTRUP CITY OF	38,400
	LEIGH TOWN OF	98,900
	LITTLE FALLS CITY OF	1,400,100
	LITTLE FALLS TOWN OF	168,800
	MORRILL TOWN OF	185,300
	MOTLEY CITY OF	29,700
	MOTLEY TOWN OF	13,100
	MT MORRIS TOWN OF	16,800
	PARKER TOWN OF	184,100
	PIERZ CITY OF	250,500
	PIERZ TOWN OF	282,100
	PIKE CREEK TOWN OF	278,300
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COUNTY	CITY OR TOWN	EXCLUDED VALUE
	PLATTE TOWN OF	24,400
	PULASKI TOWN OF	219,500
	RANDALL CITY OF	9,200
	RICHARDSON TOWN OF	208,700
	RIPLEY TOWN OF	319,700
	ROSING TOWN OF	73,000
	ROYALTON CITY OF	249,700
	SCANDIA VALLEY TOWN OF	152,000
	SOBIESKI CITY OF	47,500
	SWAN RIVER TOWN OF	365,500
	SWANVILLE CITY OF	145,600
	SWANVILLE TOWN OF	129,900
	TWO RIVERS TOWN OF	319,800
	UPSALA CITY OF	188,200
MORRISON Total		8,374,900
MOWER	ADAMS CITY OF	103,400
	ADAMS TOWN OF	134,100
	AUSTIN CITY OF	2,104,900
	AUSTIN TOWN OF	180,400
	BENNINGTON TOWN OF	36,300
	BROWNSDALE CITY OF	67,300
	CLAYTON TOWN OF	8,900
	DEXTER CITY OF	28,200
	DEXTER TOWN OF	13,600
	ELKTON CITY OF	14,800
	FRANKFORD TOWN OF	89,000
	GRAND MEADOW CITY OF	82,700
	GRAND MEADOW TOWN OF	119,900
	LANSING TOWN OF	419,500
	LEROY CITY OF	94,100
	LEROY TOWN OF	45,300
	LODI TOWN OF	58,700
	LYLE CITY OF	68,000
	LYLE TOWN OF	82,500
	MARSHALL TOWN OF	11,600
	NEVADA TOWN OF	127,500
	PLEASANT VALLEY TOWN OF	101,000
	RACINE CITY OF	15,100
	RACINE TOWN OF	36,400
	RED ROCK TOWN OF	372,700
	ROSE CREEK CITY OF	30,800
	SARGEANT CITY OF	23,500
	SARGEANT TOWN OF	23,500
	UDOLPHO TOWN OF	261,100
	WALTHAM CITY OF	22,300
	WALTHAM TOWN OF	63,800
	WINDOM TOWN OF	53,400
MOWER Total		4,894,300
MURRAY	AVOCA CITY OF	19,500
	BELFAST TOWN OF	108,600
	BONDIN TOWN OF	148,700
	CAMERON TOWN OF	57,800

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	CHANARAMBIE TOWN OF	70,300
	CHANDLER CITY OF	36,500
	CURRIE CITY OF	37,400
	DES MOINES RIVER TOWN OF	108,200
	DOVRAY TOWN OF	74,000
	ELLSBOROUGH TOWN OF	44,200
	FENTON TOWN OF	10,900
	FULDA CITY OF	146,000
	HADLEY CITY OF	50,900
	HOLLY TOWN OF	85,300
	IONA CITY OF	49,700
	IONA TOWN OF	93,700
	LAKE SARAH TOWN OF	205,200
	LAKE WILSON CITY OF	· · · · · · · · · · · · · · · · · · ·
		32,800
	LEEDS TOWN OF	20,600
	LIME LAKE TOWN OF	62,700
	LOWVILLE TOWN OF	47,500
	MASON TOWN OF	26,800
	MOULTON TOWN OF	69,300
	MURRAY TOWN OF	70,500
	SHETEK TOWN OF	40,300
	SKANDIA TOWN OF	67,900
•	SLAYTON CITY OF	428,100
	SLAYTON TOWN OF	86,300
MURRAY Total		2,299,700
NICOLLET	BELGRADE TOWN OF	262,400
	BERNADOTTE TOWN OF	47,100
	BRIGHTON TOWN OF	39,900
	COURTLAND CITY OF	51,200
	COURTLAND TOWN OF	116,100
	GRANBY TOWN OF	59,000
	LAFAYETTE CITY OF	158,500
	LAFAYETTE CITY OF	
		58,900
	LAKE PRAIRIE TOWN OF	124,900
	NEW SWEDEN TOWN OF	112,800
	NICOLLET CITY OF	114,600
	NICOLLET TOWN OF	107,100
	NORTH MANKATO CITY OF	656,500
`	OSHAWA TOWN OF	257,900
	RIDGELY TOWN OF	124,200
	ST PETER CITY OF	1,927,400
	TRAVERSE TOWN OF	43,300
	WEST NEWTON TOWN OF	51,800
NICOLLET Total		4,313,600
NOBLES	ADRIAN CITY OF	316,200
	BIGELOW CITY OF	38,300
	BIGELOW TOWN OF	47,700
	BLOOM TOWN OF	47,600
	BREWSTER CITY OF	151,100
	DEWALD TOWN OF	175,700
	DUNDEE CITY OF	48,000
	ELK TOWN OF	117,900
	LLIV I OVVIA OI	117,900

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	ELLSWORTH CITY OF	186,200
	GRAHAM LAKES TOWN OF	121,900
	GRAND PRAIRIE TOWN OF	105,100
	HERSEY TOWN OF	98,200
	INDIAN LAKE TOWN OF	91,800
	LARKIN TOWN OF	45,100
	LEOTA TOWN OF	114,600
	LISMORE CITY OF	129,400
	LISMORE TOWN OF	16,000
	LITTLE ROCK TOWN OF	99,900
	LORAIN TOWN OF	85,700
	OLNEY TOWN OF	114,600
	RANSOM TOWN OF	130,600
	ROUND LAKE CITY OF	32,400
	RUSHMORE CITY OF	92,500
	SEWARD TOWN OF	130,200
	SUMMIT LAKE TOWN OF	88,900
	WESTSIDE TOWN OF	86,700
	WILMONT CITY OF	93,600
	WILMONT TOWN OF	70,900
	WORTHINGTON CITY OF	979,700
	WORTHINGTON TOWN OF	202,900
NOBLES Total		4,059,400
NORMAN	ADA CITY OF	49,900
	ANTHONY TOWN OF	6,700
	BEAR PARK TOWN OF	26,600
	FLOM TOWN OF	40,200
	FOSSUM TOWN OF	42,400
	GARY CITY OF	82,200
	GREEN MEADOW TOWN OF	15,200
	HALSTAD CITY OF	84,200
	HALSTAD TOWN OF	3,100
	HEGNE TOWN OF	37,800
	HENDRUM CITY OF	7,500
	HENDRUM TOWN OF	10,700
	HOME LAKE TOWN OF	46,300
	LAKE IDA TOWN OF	10,200
	LEE TOWN OF	35,100
	MARY TOWN OF	4,600
	MCDONALDSVILLE TOWN OF	36,100
	ROCKWELL TOWN OF	6,400
	SHELLY CITY OF	41,400
	SHELLY TOWN OF	42,100
	SUNDAL TOWN OF	41,700
	TWIN VALLEY CITY OF	17,600
	WILD RICE TOWN OF	96,700
	WINCHESTER TOWN OF	7,500
NORMAN Total		792,200
OLMSTED	BYRON CITY OF	19,800
	CASCADE TOWN OF	82,200
	CHATFIELD CITY OF	75,200
	DOVER CITY OF	53,300
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COUNTY	CITY OR TOWN	EXCLUDED VALUE
	DOVER TOWN OF	68,600
	ELMIRA TOWN OF	130,300
	EYOTA CITY OF	58,800
	EYOTA TOWN OF	139,700
	FARMINGTON TOWN OF	7,800
	HAVERHILL TOWN OF	150,000
	HIGH FOREST TOWN OF	271,100
	KALMAR TOWN OF	186,800
	MARION TOWN OF	281,700
	NEW HAVEN TOWN OF	306,800
	ORION TOWN OF	164,500
	ORONOCO CITY OF	75,300
	ORONOCO TOWN OF	148,300
	PLEASANT GROVE TOWN OF	237,400
	QUINCY TOWN OF	127,600
	ROCHESTER CITY OF	1,513,400
	ROCHESTER TOWN OF	71,600
	ROCK DELL TOWN OF	111,100
	SALEM TOWN OF	175,400
	STEWARTVILLE CITY OF	311,400
OLMOTED T-4-1	VIOLA TOWN OF	233,600
OLMSTED Total		5,001,700
OTTER TAIL	AASTAD TOWN OF	137,500
	AMOR TOWN OF	212,800
	AURDAL TOWN OF	229,400
	BATTLE LAKE CITY OF	342,600
	BLOWERS TOWN OF	105,100
	BLUFFTON CITY OF	93,700
	BLUFFTON TOWN OF	37,100
	BUSE TOWN OF	201,000
	BUTLER TOWN OF	41,600
	CANDOR TOWN OF	139,100
	CARLISLE TOWN OF	55,400
	CLITHERALL CITY OF	128,600
	CLITHERALL TOWN OF	105,800
	COMPTON TOWN OF	283,000
	CORLISS TOWN OF	161,300
	DALTON CITY OF	42,600
	DANE PRAIRIE TOWN OF	410,100
	DEAD LAKE TOWN OF	93,400
	DEER CREEK CITY OF	117,700
	DEER CREEK TOWN OF	118,000
	DENT CITY OF DORA TOWN OF	17,700
	DUNN TOWN OF	163,800
	EAGLE LAKE TOWN OF	33,400
	EASTERN TOWN OF	110,400 112,200
	EDNA TOWN OF	151,900
	EFFINGTON TOWN OF	115,900
	ELIZABETH CITY OF	35,500
	ELIZABETH TOWN OF	128,800
	ELMO TOWN OF	164,900
	ERHARD CITY OF	56,400
		33, 130

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	ERHARDS GROVE TOWN OF	132,400
•	EVERTS TOWN OF	32,900
	FERGUS FALLS CITY OF	1,610,100
	FERGUS FALLS TOWN OF	227,900
	FOLDEN TOWN OF	26,700
	FRIBERG TOWN OF	196,600
	GIRARD TOWN OF	135,700
	GORMAN TOWN OF	188,300
	HENNING CITY OF	317,100
	HENNING TOWN OF	204,800
	HOBART TOWN OF	134,700
	HOMESTEAD TOWN OF	191,300
	INMAN TOWN OF	101,300
	LEAF LAKE TOWN OF	168,300
	LEAF MOUNTAIN TOWN OF	42,700
	LIDA TOWN OF	196,100
	MAINE TOWN OF	231,500
	MAPLEWOOD TOWN OF	160,800
	NEW YORK MILLS CITY OF	160,800
	NEWTON TOWN OF	128,100
	NIDAROS TOWN OF	299,700
	NORWEGIAN GROVE TOWN OF	196,200
	OAK VALLEY TOWN OF	163,400
	ORWELL TOWN OF	165,400
	OSCAR TOWN OF	194,700
	OTTERTAIL CITY OF	66,200
	OTTERTAIL TOWN OF	27,400
	OTTO TOWN OF	101,100
	PADDOCK TOWN OF	106,600
	PARKERS PRAIRIE CITY OF	368,500
	PARKERS PRAIRIE TOWN OF	194,400
	PELICAN RAPIDS CITY OF	212,600
	PELICAN TOWN OF	247,800
	PERHAM CITY OF	491,700
	PERHAM TOWN OF	183,800
	PINE LAKE TOWN OF	58,200
	RICHVILLE CITY OF	3,000
	ROTHSAY CITY OF	8,100
	RUSH LAKE TOWN OF	70,700
	SCAMBLER TOWN OF	92,300
	ST OLAF TOWN OF	361,500
	STAR LAKE TOWN OF	211,100
	SVERDRUP TOWN OF	308,800
	TORDENSKJOLD TOWN OF	99,900
	TRONDHJEM TOWN OF	92,700
	TUMULI TOWN OF	135,500
	UNDERWOOD CITY OF	212,100
	URBANK CITY OF	12,000
	VERGAS CITY OF	314,700
	VERGAS CITY OF VINING CITY OF	
	WESTERN TOWN OF	62,800 31,200
	WOODSIDE TOWN OF	113,400
OTTER TAIL Total	VVOODSIDE TOVVIVOE	13,942,300
OTTER TAIL TOTAL		13,342,300

COUNTY	CITY OR TOWN	EXCLUDED VALUE
PENNINGTON	BLACK RIVER TOWN OF	34,000
	BRAY TOWN OF	16,100
	CLOVER LEAF TOWN OF	37,700
	DEER PARK TOWN OF	25,600
	GOODRIDGE CITY OF	1,100
	GOODRIDGE TOWN OF	11,700
	HIGHLANDING TOWN OF	148,000
	KRATKA TOWN OF	75,300
	MAYFIELD TOWN OF	39,500
	NORDEN TOWN OF	32,500
	NORTH TOWN OF	221,000
	NUMEDAL TOWN OF	8,000
	REINER TOWN OF	66,000
	RIVER FALLS TOWN OF	93,000
	ROCKSBURY TOWN OF	206,000
	SANDERS TOWN OF	59,000
	SILVERTON TOWN OF	47,100
	SMILEY TOWN OF	221,100
	ST HILAIRE CITY OF	141,700
	STAR TOWN OF	76,200
	THIEF RIVER FALLS CITY OF	1,461,600
	WYANDOTTE TOWN OF	2,200
PENNINGTON Total		3,024,400
PINE	ARLONE TOWN OF	22,900
	ASKOV CITY OF	56,900
	BARRY TOWN OF	24,400
	BIRCH CREEK TOWN OF	74,500
	BREMEN TOWN OF	23,900
	BROOK PARK TOWN OF	17,100
	BRUNO CITY OF	23,200
	BRUNO TOWN OF	10,800
	CHENGWATANA TOWN OF	61,600
	CLOVER TOWN OF	21,400
	DANFORTH TOWN OF	5,300
	DELL GROVE TOWN OF	95,500
	DENHAM CITY OF	2,400
	FINLAYSON CITY OF	54,600
	FINLAYSON TOWN OF	31,900
	HINCKLEY CITY OF	110,800
		40,900
	HINCKLEY TOWN OF	
	KERRICK CITY OF	31,100
	KERRICK TOWN OF	26,900
	KETTLE RIVER TOWN OF	54,800
	MISSION CREEK TOWN OF	4,600
	NORMAN TOWN OF	8,200
	PARK TOWN OF	5,200
	PARTRIDGE TOWN OF	164,900
	PINE CITY CITY OF	303,300
	PINE CITY TOWN OF	95,700
	PINE LAKE TOWN OF	65,900
	POKEGAMA TOWN OF	145,800
	ROCK CREEK CITY OF	124,400
	ROYALTON TOWN OF	66,400

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	SANDSTONE CITY OF	88,700
	SANDSTONE TOWN OF	39,600
	STURGEON LAKE TOWN OF	35,400
	WILLOW RIVER CITY OF	33,600
PINE Total	WINDEMERE TOWN OF	44,400
PINE TOTAL	en e	2,017,000
PIPESTONE	AETNA TOWN OF	80,500
	ALTONA TOWN OF	34,900
	BURKE TOWN OF	113,800
	EDEN TOWN OF	77,200
	EDGERTON CITY OF	362,500
	ELMER TOWN OF	86,500
	FOUNTAIN PRAIRIE TOWN OF	29,000
	GRANGE TOWN OF	- 107,100
	GRAY TOWN OF	101,200
	HATFIELD CITY OF	9,500
	HOLLAND CITY OF	68,500
	IHLEN CITY OF	34,800
	JASPER CITY OF	92,900
	OSBORNE TOWN OF	61,100
	PIPESTONE CITY OF	674,200
	ROCK TOWN OF	70,200
	RUTHTON CITY OF	157,100
	SWEET TOWN OF	146,000
	TROSKY CITY OF	83,000
	TROY TOWN OF	184,000
PIPESTONE Total	WOODSTOCK CITY OF	<u>19,800</u> 2,593,800
POLK	BELTRAMI CITY OF	29,500
1 OLIK	BRANDSVOLD TOWN OF	183,300
	BRISLET TOWN OF	25,000
	BYGLAND TOWN OF	15,700
	CHESTER TOWN OF	37,800
	CLIMAX CITY OF	24,500
	COLUMBIA TOWN OF	154,800
	CROOKSTON CITY OF	1,028,700
	CROOKSTON TOWN OF	96,100
	EAST GRAND FORKS CITY OF	125,200
	ERSKINE CITY OF	141,600
	ESTHER TOWN OF	10,600
	FERTILE CITY OF	204,200
	FISHER CITY OF	168,000
	FISHER TOWN OF	9,700
	FOSSTON CITY OF	261,300
	GARDEN TOWN OF	145,600
·	GARFIELD TOWN OF	229,600
	GENTILLY TOWN OF	138,100
	GODFREY TOWN OF	48,700
	GRAND FORKS TOWN OF	107,800
	GROVE PARK-TILDEN TOWN OF	30,000
	GULLY TOWN OF	24,300
	HAMMOND TOWN OF	6,400

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	HUBBARD TOWN OF	4,000
	KERTSONVILLE TOWN OF	48,300
	KING TOWN OF	227,000
	KNUTE TOWN OF	113,300
	LENGBY CITY OF	7,800
	LESSOR TOWN OF	29,800
	LIBERTY TOWN OF	59,400
	LOWELL TOWN OF	2,000
	MCINTOSH CITY OF	239,500
	MENTOR CITY OF	10,800
	NESBIT TOWN OF	6,700
	NIELSVILLE CITY OF	8,400
	NORTHLAND TOWN OF	25,800
	ONSTAD TOWN OF	56,800
	QUEEN TOWN OF	38,900
	ROOME TOWN OF	9,600
	ROSEBUD TOWN OF	51,500
	RUSSIA TOWN OF	5,000
	SCANDIA TOWN OF	54,800
	WINGER CITY OF	43,600
	WOODSIDE TOWN OF	83,000
POLK Total		4,372,500
POPE	BANGOR TOWN OF	15,500
	BARSNESS TOWN OF	147,800
	BEN WADE TOWN OF	134,300
	BLUE MOUNDS TOWN OF	212,800
	CHIPPEWA FALLS TOWN OF	49,500
	CYRUS CITY OF	36,100
	FARWELL CITY OF	33,100
	GILCHRIST TOWN OF	114,100
	GLENWOOD CITY OF	604,600
	GLENWOOD TOWN OF	178,100
	GROVE LAKE TOWN OF	97,300
	HOFF TOWN OF	13,500
	LAKE JOHANNA TOWN OF	52,600
	LANGHEI TOWN OF	154,300
	LEVEN TOWN OF	55,400
	LONG BEACH CITY OF	123,300
	LOWRY CITY OF	57,500
	MINNEWASKA TOWN OF	198,400
	NEW PRAIRIE TOWN OF	64,700
	NORA TOWN OF	103,700
	RENO TOWN OF	99,600 94,800
	ROLLING FORKS TOWN OF	·
	SEDAN CITY OF	8,500 · 397 200
	STARBUCK CITY OF VILLARD CITY OF	397,200 143,800
	WALDEN TOWN OF	90,800
	WESTPORT CITY OF	25,500
	WESTPORT CITY OF WESTPORT TOWN OF	131,800
	WHITE BEAR LAKE TOWN OF	361,800
POPE Total	VIIII DE AN E AND TOVING OF	3,800,400
PUPE I Otal		3,800,400

COUNTY	CITY OR TOWN	EXCLUDED VALUE
RAMSEY	ARDEN HILLS CITY OF FALCON HEIGHTS CITY OF	481,700 730,400
	GEM LAKE CITY OF	83,000
	LAUDERDALE CITY OF	172,300
	LITTLE CANADA CITY OF	206,300
	MAPLEWOOD CITY OF MOUNDS VIEW CITY OF	1,121,700
	NEW BRIGHTON CITY OF	620,600 470,200
	NORTH OAKS CITY OF	59,900
	NORTH ST PAUL CITY OF	780,300
	ROSEVILLE CITY OF	2,287,700
	SHOREVIEW CITY OF	1,168,300
	SPRING LAKE PARK CITY OF	12,500
	ST ANTHONY CITY OF ST PAUL CITY OF	14,800 44,047,500
	VADNAIS HEIGHTS CITY OF	159,100
	WHITE BEAR LK CITY OF	2,200,400
	WHITE BEAR TOWN OF	1,380,200
RAMSEY Total		55,996,900
RED LAKE	BROOKS CITY OF	41,500
	GERVAIS TOWN OF	2,500
	OKLEE CITY OF	27,600
	PLUMMER CITY OF	18,200
	RED LAKE FALLS CITY OF RIVER TOWN OF	17,100 5,000
	TERREBONNE TOWN OF	8,000
RED LAKE Total		119,900
REDWOOD	BELVIEW CITY OF	80,300
	BROOKVILLE TOWN OF	178,900
	CHARLESTOWN TOWN OF	94,600
	CLEMENTS CITY OF	93,800
	DELHI CITY OF DELHI TOWN OF	33,500 100,200
	GALES TOWN OF	90,100
	GRANITE ROCK TOWN OF	59,500
	JOHNSONVILLE TOWN OF	24,500
	KINTIRE TOWN OF	39,700
	LAMBERTON CITY OF	60,800
	LAMBERTON TOWN OF	23,600 12,300
	LUCAN CITY OF MILROY CITY OF	113,400
	MORGAN CITY OF	101,100
	MORGAN TOWN OF	95,800
	NEW AVON TOWN OF	188,100
	NORTH HERO TOWN OF	67,700
	PAXTON TOWN OF REDWOOD FALLS CITY OF	265,800 1,069,100
	REDWOOD FALLS ON FOR	110,900
	REVERE CITY OF	6,800
	SANBORN CITY OF	100,900
	SEAFORTH CITY OF	69,000
	SHERIDAN TOWN OF	47,600

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	SHERMAN TOWN OF	110,700
	SPRINGDALE TOWN OF	251,300
	SUNDOWN TOWN OF	66,600
	SWEDES FOREST TOWN OF	58,100
	THREE LAKES TOWN OF	9,200
	UNDERWOOD TOWN OF	167,600
	VAIL TOWN OF	42,500
	VESTA CITY OF	50,200
	VESTA TOWN OF	156,000
	WABASSO CITY OF	114,700
	WALNUT GROVE CITY OF	172,800
	WANDA CITY OF	16,300
	WATERBURY TOWN OF	113,500
	WESTLINE TOWN OF	121,700
	WILLOW LAKE TOWN OF	104,100
REDWOOD Total		4,683,300
RENVILLE	BANDON TOWN OF	7,000
	BEAVER FALLS TOWN OF	112,600
	BIRCH COOLEY TOWN OF	13,900
	BIRD ISLAND CITY OF	424,900
	BIRD ISLAND TOWN OF	235,600
	BOON LAKE TOWN OF	190,900
	BROOKFIELD TOWN OF	5,000
	BUFFALO LAKE CITY OF	279,400
	CAIRO TOWN OF	98,900
	CAMP TOWN OF	20,000
	CROOKS TOWN OF	129,000
	DANUBE CITY OF	164,200
	EMMET TOWN OF	139,300
	ERICSON TOWN OF	60,700
	FAIRFAX CITY OF	45,600
	FLORA TOWN OF	26,600
	FRANKLIN CITY OF	118,800
	HAWK CREEK TOWN OF	101,000
	HECTOR CITY OF	254,500
	HECTOR TOWN OF	56,200
	HENRYVILLE TOWN OF	151,000
	KINGMAN TOWN OF	179,000
	MARTINSBURG TOWN OF	191,100
	MELVILLE TOWN OF	20,700
	MORTON CITY OF	213,600
	NORFOLK TOWN OF	23,900
	OLIVIA CITY OF	890,600
	OSCEOLA TOWN OF	183,900
	PALMYRA TOWN OF	72,100
	PRESTON LAKE TOWN OF	123,800
	RENVILLE CITY OF	332,700 467,700
	SACRED HEART COMM OF	467,700 164,800
	SACRED HEART TOWN OF	164,800
	TROY TOWN OF	302,600
	WANG TOWN OF	93,500
	WELLINGTON TOWN OF	83,000
	WINFIELD TOWN OF	225,400

COUNTY	CITY OR TOWN	EXCLUDED VALUE
RENVILLE Total		6,203,500
RICE	BRIDGEWATER TOWN OF	116,400
71,00	CANNON CITY TOWN OF	370,100
	DUNDAS CITY OF	78,900
	ERIN TOWN OF	64,900
	FARIBAULT CITY OF	749,700
	FOREST TOWN OF	38,200
	LONSDALE CITY OF	93,200
	MORRISTOWN CITY OF	68,600
	MORRISTOWN TOWN OF	53,500
	NERSTRAND CITY OF NORTHFIELD CITY OF	6,000 1,535,700
	NORTHFIELD CITY OF NORTHFIELD TOWN OF	58,200
	RICHLAND TOWN OF	174,800
	SHIELDSVILLE TOWN OF	29,900
	WALCOTT TOWN OF	23,500
	WARSAW TOWN OF	63,300
	WEBSTER TOWN OF	247,000
	WELLS TOWN OF	270,500
	WHEATLAND TOWN OF	50,200
	WHEELING TOWN OF	58,800
RICE Total		4,151,400
ROCK	BATTLE PLAIN TOWN OF	30,600
	BEAVER CREEK CITY OF	103,600
	BEAVER CREEK TOWN OF	61,500
	CLINTON TOWN OF	109,000
	DENVER TOWN OF	28,200
	HARDWICK CITY OF	70,600
	HILLS CITY OF	185,100 7,800
	JASPER CITY OF KANARANZI TOWN OF	101,000
	KENNETH CITY OF	5,700
	LUVERNE CITY OF	867,000
	LUVERNE TOWN OF	182,600
	MAGNOLIA CITY OF	32,100
	MAGNOLIA TOWN OF	144,000
	MARTIN TOWN OF	332,000
	MOUND TOWN OF	66,400
	ROSE DELL TOWN OF	67,500
•	SPRINGWATER TOWN OF	128,800
	STEEN CITY OF	8,000
ROCK Total	VIENNA TOWN OF	92,700 2,624,200
ROCK TOTAL		2,024,200
ROSEAU	BADGER CITY OF	12,300
	BARNETT TOWN OF	2,200
	BARTO TOWN OF	9,000
	FALUN TOWN OF	3,200 13,100
	GREENBUSH CITY OF JADIS TOWN OF	8,300
	LAKE TOWN OF	13,400
	LAONA TOWN OF	15,700
	2/ (0/4/ / 0/4/4 0/	10,700

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	MICKINOCK TOWN OF	24,800
	MORANVILLE TOWN OF	26,400
	ROSEAU CITY OF	30,000
	UNORG 161-37	9,600
DOOL ALL Takel	WARROAD CITY OF	74,600
ROSEAU Total		242,600
SCOTT	BELLE PLAINE CITY OF	54,500
	BELLE PLAINE TOWN OF	117,400
	BLAKELEY TOWN OF	49,800
	CEDAR LAKE TOWN OF	67,800
	CREDIT RIVER TOWN OF	38,000
	ELKO NEW MARKET CITY OF HELENA TOWN OF	3,000
	JORDAN CITY OF	6,400
	LOUISVILLE TOWN OF	22,600 7,600
	NEW MARKET TOWN OF	50,800
	NEW PRAGUE CITY OF	21,900
	PRIOR LAKE CITY OF	112,600
	SAND CREEK TOWN OF	58,000
	SHAKOPEE CITY OF	80,900
	SPRING LAKE TOWN OF	10,700
SCOTT Total		702,000
SHERBURNE	BALDWIN TOWN OF	2,500
	BECKER TOWN OF	76,100
	BIG LAKE CITY OF	117,100
	BIG LAKE TOWN OF	129,800
	BLUE HILL TOWN OF	67,700
	CLEAR LAKE CITY OF	25,400
	CLEAR LAKE TOWN OF	50,000
	ELK RIVER CITY OF	176,100
	HAVEN TOWN OF	82,900
	LIVONIA TOWN OF	44,800
	ORROCK TOWN OF	50,000
	PALMER TOWN OF	100,000
•	SANTIAGO TOWN OF	96,800
	ST CLOUD CITY OF	354,100
SHERBURNE Total	ZIMMERMAN CITY OF	41,000 1,414,300
CIDI EV	ALECDODO TOMALOE	
SIBLEY	ALFSBORG TOWN OF ARLINGTON TOWN OF	422,800
	BISMARCK TOWN OF	303,300
	CORNISH TOWN OF	181,100 170,000
	DRYDEN TOWN OF	153,800
	FAXON TOWN OF	168,600
	GAYLORD CITY OF	851,300
	GIBBON CITY OF	272,100
	GRAFTON TOWN OF	125,200
	GREEN ISLE CITY OF	16,200
	GREEN ISLE TOWN OF	237,200
	HENDERSON CITY OF	184,000
	HENDERSON TOWN OF	169,200

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	JESSENLAND TOWN OF	124,600
	KELSO TOWN OF	147,200
	MOLTKE TOWN OF	123,300
	NEW AUBURN CITY OF	50,500
	NEW AUBURN TOWN OF	127,100
	SEVERANCE TOWN OF	176,000
	SIBLEY TOWN OF	116,200
	TRANSIT TOWN OF	325,000
	WASHINGTON LAKE TOWN OF	319,400
SIBLEY Total	WINTHROP CITY OF	735,100 5,499,200
ST LOUIS	ALBORN TOWN OF	6,500
31 LOUIS	ALBORN TOWN OF AULT TOWN OF	10,700
	AURORA CITY OF	96,200
	BABBITT CITY OF	197,700
	BEATTY TOWN OF	32,600
	BIWABIK CITY OF	48,400
	BIWABIK TOWN OF	12,400
	BREITUNG TOWN OF	13,500
	BREVATOR TOWN OF	70,100
	BROOKSTON CITY OF	6,100
	BUHL CITY OF	29,800
	CANOSIA TOWN OF	65,000
	CEDAR VALLEY TOWN OF	30,700
	CHERRY TOWN OF	15,400
	CHISHOLM CITY OF	131,900
	CLINTON TOWN OF	4,100
	COOK CITY OF	16,600
	COTTON TOWN OF	17,800
	DULUTH CITY OF	15,479,400
	DULUTH TOWN OF	201,100
	ELY CITY OF	928,900
	EMBARRASS TOWN OF	55,900
	EVELETH CITY OF	862,800
	FAIRBANKS TOWN OF	7,800
	FAYAL TOWN OF	35,800
	FINE LAKES TOWN OF	2,900
*	FLOODWOOD CITY OF	12,700
	FREDENBERG TOWN OF	25,000
	FRENCH TOWN OF	28,600
	GILBERT CITY OF	442,700
	GNESEN TOWN OF	255,700
	GRAND LAKE TOWN OF	104,700
	GREENWOOD TOWN OF	185,700
	HALDEN TOWN OF HERMANTOWN CITY OF	27,900 642,200
	HIBBING CITY OF	642,200 1,310,000
	HOYT LAKES CITY OF	1,310,000
	INDUSTRIAL TOWN OF	41,600
	KABETOGAMA TOWN OF	14,600
	LAKEWOOD TOWN OF	143,200
	LEIDING TOWN OF	2,500
	MCDAVITT TOWN OF	27,500
	MODATALL TOWN OF	21,000

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	MIDWAY TOWN OF	160,300
	MORSE TOWN OF	42,800
	MT IRON CITY OF	39,700
	NEW INDEPENDENCE TOWN OF	13,400
	NORMANNA TOWN OF	38,900
	NORTH STAR TOWN OF	2,100
	OWENS TOWN OF	24,500
	PIKE TOWN OF	5,400
	PROCTOR CITY OF	414,800
	RICE LAKE TOWN OF	411,000
	SANDY TOWN OF	10,900
	SOLWAY TOWN OF	106,000
	UNORG 03-ISLD LAKE	10,000
	UNORG 05-CENT LAKES	69,700
	UNORG 06-BIWABIK	5,200
	UNORG 07-B&B ISLD	29,300
	UNORG 08-MT IRON	42,000
	UNORG 09-BALKAN	46,900
	UNORG 10-LAKE VERM	40,900
	UNORG 12-NW	17,700
	VIRGINIA CITY OF	1,724,000
	WHITE TOWN OF	194,000
	WINTON CITY OF	11,200
ST LOUIS Total		25,122,500
STEARNS	ALBANY CITY OF	289,600
	ALBANY TOWN OF	168,900
	ASHLEY TOWN OF	5,700
	AVON CITY OF	37,500
	AVON TOWN OF	29,800
	BELGRADE CITY OF	62,600
	BROCKWAY TOWN OF	23,400
	BROOTEN CITY OF	171,300
	COLD SPRING CITY OF	3,600
	COLLEGEVILLE TOWN OF	263,700
	CROW LAKE TOWN OF	97,900
	CROW RIVER TOWN OF	57,000
	EDEN LAKE TOWN OF	286,700
	EDEN VALLEY CITY OF	33,700
	ELROSA CITY OF	43,000
	FAIR HAVEN TOWN OF	147,300
	FARMING TOWN OF	227,700
	FREEPORT CITY OF	146,400
	GETTY TOWN OF	118,200
	GREENWALD CITY OF	39,600
	GROVE TOWN OF	33,800
	HOLDING TOWN OF	57,300
	HOLDINGFORD CITY OF	243,700
	KIMBALL CITY OF	127,200
	KRAIN TOWN OF	99,000
	LAKE GEORGE TOWN OF	50,500
	LAKE HENRY CITY OF	70,100
	LAKE HENRY TOWN OF	81,400
	LESAUK TOWN OF	71,500

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	LUXEMBURG TOWN OF	135,200
	LYNDEN TOWN OF	40,400
	MAINE PRAIRIE TOWN OF	276,900
	MEIRE GROVE CITY OF	55,000
	MELROSE CITY OF	679,300
	MELROSE TOWN OF	119,200
	MILLWOOD TOWN OF	57,000
	MUNSON TOWN OF	476,300
	NEW MUNICH CITY OF	50,400
	NORTH FORK TOWN OF	42,100
	OAK TOWN OF	218,500
	PAYNESVILLE CITY OF	215,500
	PAYNESVILLE TOWN OF	341,100
	RAYMOND TOWN OF	17,600
	RICHMOND CITY OF	30,000
	ROCKVILLE CITY OF	347,800
	ROSCOE CITY OF	62,800
	SARTELL CITY OF	17,800
	SAUK CENTRE CITY OF	720,400
	SAUK CENTRE TOWN OF	126,600
	SPRING HILL CITY OF	15,700
	SPRING HILL TOWN OF	2,100
	ST AUGUSTA CITY OF	85,600
	ST CLOUD CITY OF	1,875,400
	ST JOSEPH CITY OF	11,200
	ST JOSEPH TOWN OF	51,000
	ST MARTIN CITY OF	14,400
	ST MARTIN TOWN OF	12,700
	ST STEPHEN CITY OF	68,200
	ST WENDEL TOWN OF	26,500
	WAITE PARK CITY OF	159,700
	WAKEFIELD TOWN OF	261,200
	ZION TOWN OF	119,400
STEARNS Total	ZION TOWN OF	9,821,100
STEELE	AURORA TOWN OF	81,200
	BERLIN TOWN OF	186,400
	BLOOMING PRAIRIE CITY OF	234,900
	BLOOMING PRAIRIE TOWN OF	292,200
	CLINTON FALLS TOWN OF	124,100
	DEERFIELD TOWN OF	146,900
	ELLENDALE CITY OF	164,400
	HAVANA TOWN OF	134,700
	LEMOND TOWN OF	197,800
	MEDFORD CITY OF	138,000
	MEDFORD TOWN OF	159,800
	MERIDEN TOWN OF	113,800
	MERTON TOWN OF	193,200
	OWATONNA CITY OF	1,706,000
	OWATONNA TOWN OF	120,000
	SOMERSET TOWN OF	383,600
	SUMMIT TOWN OF	267,700
STEELE Total		4,644,700

COUNTY	CITY OR TOWN	EXCLUDED VALUE
STEVENS	BAKER TOWN OF	29,600
	CHOKIO CITY OF	23,200
	DONNELLY CITY OF	57,600
	DONNELLY TOWN OF	12,600
	EVERGLADE TOWN OF	25,400
	FRAMNAS TOWN OF	1,400
	HANCOCK CITY OF	15,000
	HORTON TOWN OF	11,200
	MOORE TOWN OF	25,600
	MORRIS CITY OF	378,000
	MORRIS TOWN OF	20,400
	PEPPERTON TOWN OF	48,100
	SCOTT TOWN OF	68,100
CTEVENC Total	SWAN LAKE TOWN OF	25,700
STEVENS Total		741,900
SWIFT	APPLETON CITY OF	192,500
	APPLETON TOWN OF	9,400
	BENSON CITY OF	423,700
	BENSON TOWN OF	53,600
	CAMP LAKE TOWN OF	35,900
	CASHEL TOWN OF	6,200
	CLONTARF CITY OF CLONTARF TOWN OF	3,600 60,700
	DANVERS CITY OF	24,900
	DEGRAFF CITY OF	6,300
	EDISON TOWN OF	15,400
	FAIRFIELD TOWN OF	64,600
	HAYES TOWN OF	69,000
	HEGBERT TOWN OF	6,600
	KERKHOVEN CITY OF	55,000
	KERKHOVEN TOWN OF	61,700
	KILDARE TOWN OF	101,100
	MURDOCK CITY OF	56,800
	PILLSBURY TOWN OF	45,000
	SHIBLE TOWN OF	15,600
	SIX MILE GROVE TOWN OF	10,300
	TARA TOWN OF	2,400
	TORNING TOWN OF	18,600
	WEST BANK TOWN OF	39,900
SWIFT Total		1,378,800
TODD	BARTLETT TOWN OF	89,500
	BERTHA CITY OF	45,300
	BERTHA TOWN OF	104,500
	BIRCHDALE TOWN OF	91,000
	BROWERVILLE CITY OF	127,700
	BRUCE TOWN OF	79,700
	BURLEENE TOWN OF	182,400
	BURNHAMVILLE TOWN OF	20,000
	BURTRUM CITY OF	7,000
	CLARISSA CITY OF	26,900
	EAGLE VALLEY TOWN OF	93,000
	EAGLE VALLEY TOWN OF	101,400

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	FAWN LAKE TOWN OF	19,200
	GERMANIA TOWN OF	26,400
	GORDON TOWN OF	46,400
	GREY EAGLE CITY OF	67,500
	GREY EAGLE TOWN OF	25,000
	HARTFORD TOWN OF	176,000
	HEWITT CITY OF	77,200
	IONA TOWN OF	111,100
	KANDOTA TOWN OF	60,200
	LITTLE ELK TOWN OF	400
	LITTLE SAUK TOWN OF	14,200
	LONG PRAIRIE CITY OF	286,900
	LONG PRAIRIE TOWN OF	43,600
	MORAN TOWN OF	64,900
	OSAKIS CITY OF	45,400
•	REYNOLDS TOWN OF	68,800
	ROUND PRAIRIE TOWN OF	116,500
	STAPLES CITY OF	143,500
	STAPLES TOWN OF	25,400
	STOWE PRAIRIE TOWN OF	141,000
	TURTLE CREEK TOWN OF	12,600
	VILLARD TOWN OF	19,400
	WARD TOWN OF	130,700
	WEST UNION CITY OF	2,500
	WYKEHAM TOWN OF	99,000
TODD Total		2,792,200
TRAVERSE	ARTHUR TOWN OF	38,600
HOWEROL	BROWNS VALLEY CITY OF	44,100
	CLIFTON TOWN OF	5,300
	DOLLYMOUNT TOWN OF	8,900
	DUMONT CITY OF	6,200
	FOLSOM TOWN OF	33,500
	LAKE VALLEY TOWN OF	3,900
	LEONARDSVILLE TOWN OF	32,000
	MONSON TOWN OF	63,600
	PARNELL TOWN OF	5,200
	REDPATH TOWN OF	6,700
	TARA TOWN OF	39,900
	TAYLOR TOWN OF	32,400
	WALLS TOWN OF	15,800
	WHEATON CITY OF	90,100
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TRAVERSE Total	WINDSOR TOWN OF	1,200 427,400
WABASHA	CHESTER TOWN OF	21,500
	ELGIN CITY OF	83,300
	ELGIN TOWN OF	9,700
	GILLFORD TOWN OF	18,500
	GREENFIELD TOWN OF	94,300
	HYDE PARK TOWN OF	43,900
	KELLOGG CITY OF	69,400
	LAKE CITY CITY OF	208,000
	MAZEPPA CITY OF	38,200

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	MAZEPPA TOWN OF	68,500
	MILLVILLE CITY OF	28,600
	MINNEISKA CITY OF	1,900
	PLAINVIEW CITY OF	193,100
	PLAINVIEW TOWN OF	87,900
	WABASHA CITY OF	134,100
	WATOPA TOWN OF	61,000
	ZUMBRO TOWN OF	21,600
WABASHA Total		1,183,500
WADENA	ALDRICH CITY OF	7,300
	ALDRICH TOWN OF	81,900
	BLUEBERRY TOWN OF	283,200
	LEAF RIVER TOWN OF	28,300
	MEADOW TOWN OF	12,200
	MENAHGA CITY OF	280,800
	NORTH GERMANY TOWN OF	37,400
	ORTON TOWN OF	25,500
	RED EYE TOWN OF	67,000
	ROCKWOOD TOWN OF	31,400
	SEBEKA CITY OF	17,900
	THOMASTOWN TOWN OF	4,200
	VERNDALE CITY OF	56,100
	WADENA CITY OF	112,800
	WADENA TOWN OF	163,400
WADENA Total	WING RIVER TOWN OF	75,900 1,285,300
WADENA TOTAL		
WASECA	ALTON TOWN OF	623,800
	BLOOMING GROVE TOWN OF	440,900
	BYRON TOWN OF	194,700
	FREEDÔM TOWN OF	359,300
	IOSCO TOWN OF	478,000
•	JANESVILLE CITY OF	734,900
	JANESVILLE TOWN OF	505,400
	NEW RICHLAND CITY OF	571,200
	NEW RICHLAND TOWN OF	531,900
	OTISCO TOWN OF	417,400
	ST MARY TOWN OF	480,900
	VIVIAN TOWN OF	328,300
	WALDORF CITY OF	151,700
	WASECA CITY OF	1,726,400
	WILTON TOWN OF	436,400
W/40F04 T / I	WOODVILLE TOWN OF	463,100
WASECA Total		8,444,300
WASHINGTON	AFTON CITY OF	668,900
	BAYPORT CITY OF	273,600
	BAYTOWN TOWN OF	214,000
	BIRCHWOOD CITY OF	156,600
	COTTAGE GROVE CITY OF	181,400
	DELLWOOD CITY OF	24,700
	DENMARK TOWN OF	43,200
	FOREST LAKE CITY OF	395,200

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	GRANT CITY OF	15,300
	GREY CLOUD ISLAND TOWN OF	50,400
	HUGO CITY OF	130,400
	LAKE ELMO CITY OF	165,700
	LAKE ST CROIX BEACH CITY	101,800
	LAKELAND CITY OF	68,200
	MAHTOMEDI CITY OF	250,900
	MARINE-ON-STCROIX CITY OF	104,300
	MAY TOWN OF	59,300
	NEWPORT CITY OF	119,600
	OAK PARK HEIGHTS CITY OF	126,600
	OAKDALE CITY OF	283,000
	PINE SPRINGS CITY OF	120,000
	SCANDIA CITY OF	427,200
	ST MARYS POINT CITY OF	38,600
	ST PAUL PARK CITY OF	115,100
	STILLWATER CITY OF	4,463,800
	STILLWATER TOWN OF	97,600
	WEST LAKELAND TOWN OF	84,900
	WILLERNIE CITY OF	203,200
	WOODBURY CITY OF	135,900
WASHINGTON Total		9,119,400
WATONWAN	ADRIAN TOWN OF	15,300
	ANTRIM TOWN OF	29,000
	BUTTERFIELD CITY OF	82,200
	BUTTERFIELD TOWN OF	61,800
	DARFUR CITY OF	37,300
	FIELDON TOWN OF	60,300
	LASALLE CITY OF	8,300
	LEWISVILLE CITY OF	73,300
	LONG LAKE TOWN OF	76,800
	MADELIA CITY OF	296,900
	MADELIA TOWN OF	89,900
	NELSON TOWN OF	98,300
	ODIN CITY OF	22,100
	ODIN TOWN OF	30,700
	ORMSBY CITY OF	10,500
	RIVERDALE TOWN OF	73,000
	ROSENDALE TOWN OF	113,900
	SOUTH BRANCH TOWN OF	51,100
	ST JAMES CITY OF	311,200
	ST JAMES TOWN OF	143,300
WATONWAN Total		1,685,200
WILKIN	AKRON TOWN OF	75,300
	ANDREA TOWN OF	50,000
	BRECKENRIDGE CITY OF	552,100
	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	31,400

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	NASHUA CITY OF	11,200
	NILSEN TOWN OF	2,000
	NORDICK TOWN OF	25,000
	PRAIRIE VIEW TOWN OF	20,200
	ROBERTS TOWN OF	64,600
	ROTHSAY CITY OF	109,600
	WOLVERTON CITY OF	43,500
	WOLVERTON TOWN OF	8,700
WILKIN Total		1,142,900
WINONA	ALTURA CITY OF	88,600
	DAKOTA CITY OF	96,900
	DRESBACH TOWN OF	142,500
	ELBA CITY OF	39,300
	ELBA TOWN OF	40,300
	FREMONT TOWN OF	8,400
	GOODVIEW CITY OF	157,200
	HART TOWN OF	42,700
	HILLSDALE TOWN OF	162,500
	HOMER TOWN OF	101,100
	LEWISTON CITY OF	216,600
	MINN CITY CITY OF	153,900
	MINNEISKA CITY OF	10,000
	MT VERNON TOWN OF	87,100
	NEW HARTFORD TOWN OF	205,300
	NORTON TOWN OF	182,800
	PLEASANT HILL TOWN OF	117,000
	RICHMOND TOWN OF	23,600
	ROLLINGSTONE CITY OF	178,100
	ROLLINGSTONE TOWN OF	181,300
	SARATOGA TOWN OF	242,400
	ST CHARLES CITY OF	285,100
	ST CHARLES TOWN OF	125,300
	STOCKTON CITY OF	36,800
	UTICA CITY OF	25,900
	UTICA TOWN OF	49,600
	WARREN TOWN OF	107,500
	WHITEWATER TOWN OF	89,400
	WILSON TOWN OF	228,700
	WINONA CITY OF	3,651,200
	WISCOY TOWN OF	41,300
WINONA Total		7,118,400
WRIGHT	ALBERTVILLE CITY OF	28,500
	ALBION TOWN OF	232,300
	ANNANDALE CITY OF	332,800
	BUFFALO CITY OF	425,400
	BUFFALO TOWN OF	194,200
	CHATHAM TOWN OF	90,800
	CLEARWATER CITY OF	213,200
	CLEARWATER TOWN OF	191,100
	COKATO CITY OF	333,200
	COKATO TOWN OF	201,900
	CORINNA TOWN OF	246,600

COUNTY	CITY OR TOWN	EXCLUDED VALUE
	DELANO CITY OF	341,100
	FRANKLIN TOWN OF	552,000
	FRENCH LAKE TOWN OF	230,600
	HANOVER CITY OF	10,900
	HOWARD LAKE CITY OF	248,100
	MAPLE LAKE CITY OF	168,500
	MAPLE LAKE TOWN OF	211,400
	MARYSVILLE TOWN OF	182,200
	MIDDLEVILLE TOWN OF	141,500
	MONTICELLO CITY OF	302,300
	MONTICELLO TOWN OF	87,400
	MONTROSE CITY OF	6,200
	OTSEGO CITY OF	162,500
	ROCKFORD CITY OF	1,500
	ROCKFORD TOWN OF	45,000
	SILVER CREEK TOWN OF	235,500
	SOUTH HAVEN CITY OF	40,100
	SOUTHSIDE TOWN OF	140,700
	ST MICHAEL CITY OF	185,600
	STOCKHOLM TOWN OF	119,600
	VICTOR TOWN OF	78,600
	WAVERLY CITY OF	140,600
	WOODLAND TOWN OF	339,500
WRIGHT Total		6,461,400
VELLOW MEDICINE	BURTON TOWN OF	6,100
YELLOW MEDICINE	CANBY CITY OF	390,900
	CLARKFIELD CITY OF	40,800
	ECHO CITY OF	59,500
	ECHO TOWN OF	51,200
	FLORIDA TOWN OF	25,200
	FORTIER TOWN OF	51,900
	FRIENDSHIP TOWN OF	55,200
	GRANITE FALLS CITY OF	453,400
	HAMMER TOWN OF	23,500
	HANLEY FALLS CITY OF	40,700
	HAZEL RUN TOWN OF	115,000
•	LISBON TOWN	67,300
	MINN FALLS TOWN OF	157,300
	NORMAN TOWN OF	114,100
	NORMANIA TOWN OF	71,900
	OMRO TOWN OF	80,800
	OSHKOSH TOWN OF	257,600
	PORTER CITY OF	58,300
	POSEN TOWN OF	89,300
	SANDNES TOWN OF	65,600
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	SIOUX AGENCY TOWN OF	93,200
	ST LEO CITY OF	52,600 140,400
	STONY RUN TOWN OF	140,400
	SWEDE PRAIRIE TOWN OF TYRO TOWN OF	25,600
	1 7 K() 1 ()///// () F	281,200
		00 400
	WERGELAND TOWN OF	26,400
		26,400 111,400 96,200

COUNTY	CITY OR TOWN	EXCLUDED VALUE
YELLOW MEDICINE Total		3,102,600
Grand Total		485,163,768