

DEPARTMENT OF TAXATION

G. HOWARD SPAETH, Commissioner of Taxation

MINNESOTA PROPERTY TAXATION, 1924 - 1946

ANALYSIS OF PROPERTY TAXES, MILL RATES, AND VALUES
BY YEAR AND BY COUNTY

TAX RESEARCH BULLETIN NO. 11

STATE OFFICE BUILDING, ST. PAUL, MINNESOTA

JULY 1947

LEGISLATIVE REFERENCE LIBRARY
STATE OF MINNESOTA

DEPARTMENT OF TAXATION

G. HOWARD SPAETH, Commissioner of Taxation

MINNESOTA PROPERTY TAXATION, 1924 - 1946

ANALYSIS OF PROPERTY TAXES, MILL RATES, AND VALUES
BY YEAR AND BY COUNTY

TAX RESEARCH BULLETIN NO. 11

Prepared by

TAX RESEARCH DIVISION

ROLLAND F. HATFIELD

Director

STATE OFFICE BUILDING, ST. PAUL, MINNESOTA

JULY 1947

LETTER OF TRANSMITTAL

St. Paul, Minnesota

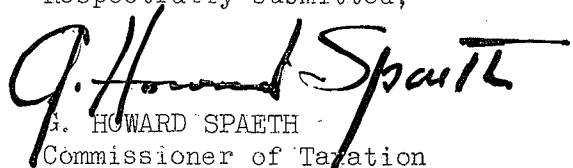
July 1, 1947

To the Honorable Luther W. Youngdahl, Governor:

I submit herewith a report containing real and personal property taxes, values, and mill rates for the calendar year ending December 31, 1946, together with a summary of property taxation from 1924 to 1946 inclusive. A separate chapter in this report presents a comparison of property taxes, values, and mill rates in Minnesota between 1940, the first year before World War II, and 1946, the first year after World War II.

It is not the purpose of this report to interpret Minnesota's property tax system nor to make recommendations concerning it but, instead, this report is presented as a statistical source book of information on Minnesota's property taxes, values, and mill rates. I trust this report will be of value to all state and local tax officials, members of the Legislature, and students of Minnesota's tax problems.

Respectfully submitted,


G. HOWARD SPAETH
Commissioner of Taxation

P R E F A C E

Despite the increasing importance of gasoline, income and inheritance taxes as sources of revenue in Minnesota in recent years, the property tax continues to be the most important source of revenue to all levels of government in Minnesota below that of the state. Tax revenues from real and personal property account for 53.5% of all revenues for county purposes, 65.6% of all revenues for city and village purposes (exclusive of school districts), 96.7% of all revenues for township purposes (exclusive of school districts), and 62.8% of all revenues for school districts.⁽¹⁾ Property tax revenues for state purposes account for only 4.7% of all state revenues. More individuals in Minnesota pay real and/or personal property taxes than any other tax, with the exception of gasoline taxes. Property taxes, therefore, are of considerable interest to the people of Minnesota and to all public officials in the state.

The purpose of this report is to present up-to-date and detailed information regarding property taxes, mill rates and property valuations in Minnesota, not only for the state as a whole but also for each county. A subsequent report is planned covering similar data for all cities, villages, and townships in the state.

Emphasis in this report is placed upon 1946 property taxes, which were payable in 1947, but consideration is also given to the effect of World War II upon Minnesota's property tax system. In addition, the trend in property taxation covering a period of twenty-three years is also presented.

(1) *Report of the Public Examiner on the Revenues, Expenditures, and Debts of State and Local Governments in Minnesota for the year 1944, page 28.*

INDEX OF TABLES

TABLE	TITLE	Page
CHAPTER I. Property Taxation in Minnesota, 1924 - 1946		
I.	True and Full Value of Real and Personal Property, 1924 - 1946.....	5
II.	Comparison of Real and Personal Property Taxes, 1924 - 1946.....	6
III.	Real and Personal Property Taxes Per \$100 of True and Full Valuation, 1924 - 1946.....	11
IV.	Per Capita True and Full Valuations of Real and Personal Property, 1924-- 1946.....	13
V.	Per Capita Income Paid, Per Capita True and Full Property Valuations, and Per Capita Taxable Property Valuations in Minnesota, 1929 - 1946.....	14
VI.	True and Full Value and Estimated Assessed Value of Real and Personal Property by Classes, 1946.....	15
VII.	Taxable Valuations of Real and Personal Property, 1924 - 1946.....	16
VIII.	Per Capita Taxable Valuations of Real and Personal Property, 1924 - 1946.....	20
IX.	Taxable Valuations of Real and Personal Property, Showing Per Cent of Total Taxable Value by Years, 1924 - 1946.....	21
X.	Tax Levy Per \$100 of True and Full Valuation and Taxable Value of Real and Personal Property, 1924 - 1946.....	22
XI.	Average Mill Rates by Years, 1924 - 1946.....	25
CHAPTER II. Minnesota's Property Taxes, Values, and Mill Rates, 1940 - 1946		
XII.	True and Full Valuations of Real Property and Personal Property as Equalized by State Board of Equalization in Minnesota, 1940 - 1946.....	26
XIII.	True and Full Valuations, by Classes, of Real and Personal Property, 1940 - 1946.....	27
XIV.	Real and Personal Property Taxes, 1940 - 1946.....	28
XV.	Comparison of True and Full Valuations of Real and Personal Property with Total Tax Levies, 1940 - 1946.....	29
XVI.	Tax Levy Per \$100 of True and Full Value of Real Property, 1940 - 1946.....	30
XVII.	Tax Levy Per \$100 of True and Full Value of Personal Property, 1940 - 1946.....	30
XVIII.	Comparison of Per Capita Real and Personal Property Valuations with Per Capita Tax Levies, 1940 - 1946.....	31
XIX.	Taxable Valuations of Real and Personal Property, 1940 - 1946.....	32
XX.	Per Capita Taxable Valuations of Real and Personal Property, 1940 - 1946.....	33

TABLE OF CONTENTS

CHAPTER		Page
CHAPTER I.	PROPERTY TAXATION IN MINNESOTA, 1924 - 1946	
	Trends in True and Full Valuations.....	4
	Trends in Property Taxes.....	8
	Trends in Taxable Valuations.....	12
	Trends in Property Tax Mill Rates.....	19
	Summary.....	24
CHAPTER II.	MINNESOTA'S PROPERTY TAXES, VALUES AND MILL RATES, 1940 - 1946	
	True and Full Property Valuations, 1940 - 1946.....	26
	Property Taxes, 1940 - 1946.....	28
	Taxable Values, 1940 - 1946.....	32
	Comparison of Per Capita Income, Property Taxes and Property Values.....	33
	Homestead and Non-Homestead taxable Values, 1940 - 1946.....	34
	Average Mill Rates.....	35
	Property Taxes for State Purposes.....	38
	Summary.....	38
CHAPTER III.	1946 PROPERTY TAXES, VALUES AND MILL RATES BY COUNTY	
	1946 Real and Personal Property Taxes Classified by County.....	39
	1946 City and Village Property Taxes Classified by County.....	39
	1946 Township Property Taxes Classified by County.....	39
	Comparison of Taxable Valuations in Townships, Cities and Villages, 1946.....	39
	Comparison of 1945 and 1946 Property Taxes, Values and Mill Rates by County....	46
APPENDIX A.	EFFECT OF CLASSIFIED PROPERTY LAW UPON VALUATIONS.....	51

INDEX OF CHARTS

CHART	TITLE	
I.	True and Full Value of Real and Personal Property, 1924 - 1946.....	3
II.	Total Tax Levies and Amount of Tax Delinquency by Years, 1927 - 1946.....	7
III.	Comparison of Real and Personal Property Taxes, 1924 - 1946.....	9
IV.	Property Taxes Per \$100 of True and Full Valuation of Real and Personal Property in Minnesota, 1924 - 1946.....	10
V.	Taxable Value of Real and Personal Property by Years, 1924 - 1946.....	17
VI.	True and Full Valuations and Taxable Valuations, 1924 - 1946.....	18
VII.	Average Mill Rate by Years, 1924 - 1946.....	23

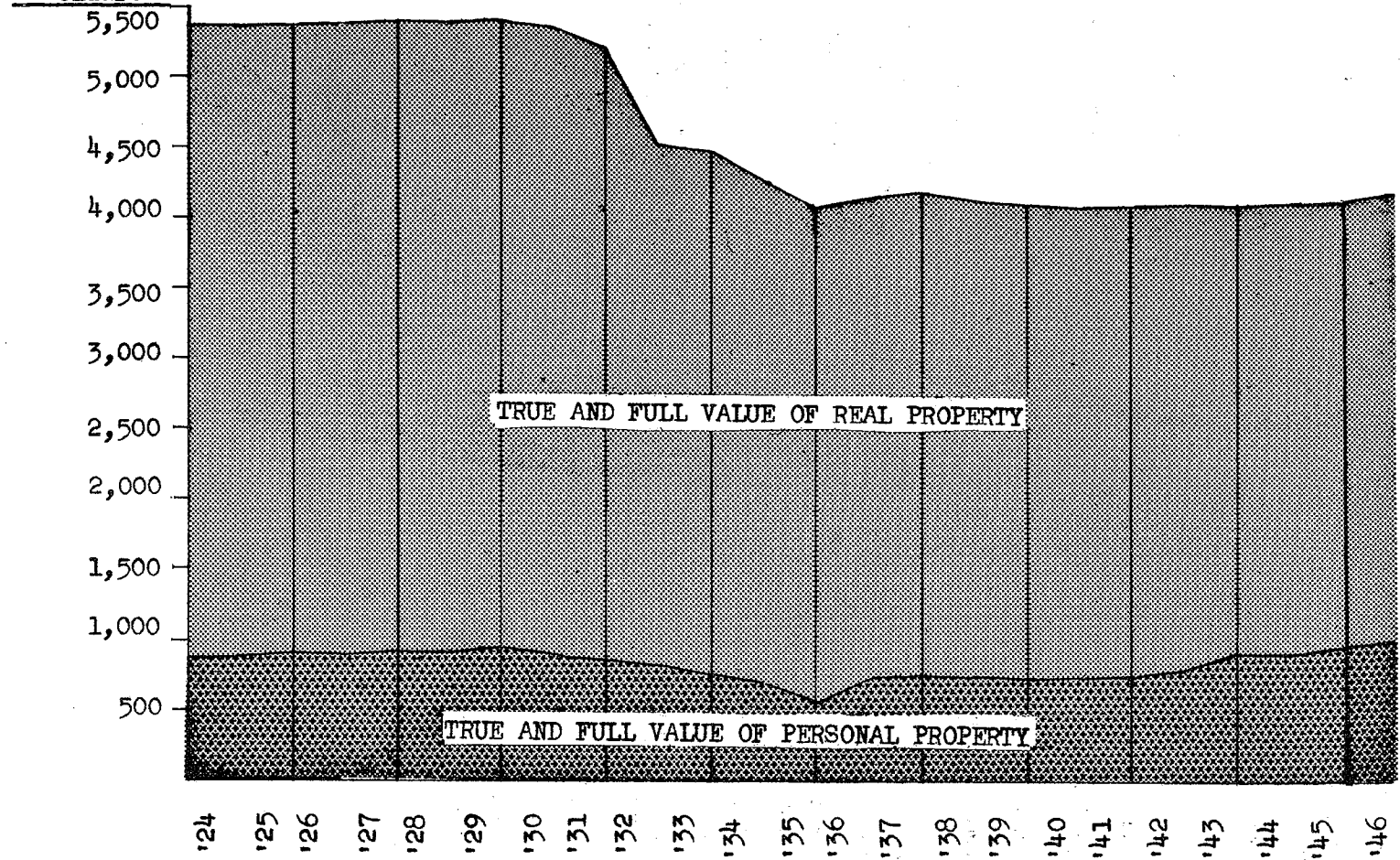
INDEX OF TABLES - (Cont'd)

TABLE	TITLE	Page
XXI.	Comparison of Per Capita Property Tax with Per Capita Income in Minnesota, 1940 - 1946.....	33
XXII.	Per Capita Income Paid, Per Capita True and Full Property Valuations, and Per Capita Taxable Property Valuations in Minnesota, 1940 - 1946.....	34
XXIII.	Comparison of Homestead and Non-Homestead Taxable Values, 1940 - 1946.....	34
XXIV.	Average Mill Rates by Years, 1940 - 1946.....	35
XXV.	State Property Tax Levies for State Purposes only, by Year of Levy, 1940 - 1946.....	36
XXVI.	State Mill Rates for State Purposes only, by Year of Levy, 1940 - 1946.....	37
CHAPTER III. 1946 Property Taxes, Values, and Mill Rates by County		
XXVII.	Real and Personal Property Taxes, Classified by County, 1946 (1946 Taxes Payable in 1947).....	40
XXVIII.	City and Village Real and Personal Property Taxes, Classified by County, 1946 (1946 Taxes Payable in 1947).....	42
XXIX.	Township Real and Personal Property Taxes, Classified by County, 1946 (1946 Taxes Payable in 1947).....	44
XXX.	Taxable Valuations in Townships and Cities and Villages in Minnesota for 1946, Classified by County.....	47
XXXI.	Comparison of 1945 and 1946 Property Tax Mill Rates, Property Taxes, and Taxable Valuations by County (For Taxes Payable in 1946 and 1947).....	52
APPENDIX A. Effect of Classified Property Law Upon Valuations		
A.	Difference between True and Full Value and Taxable Value of Real and Personal Property Resulting from Classification of Property and Personal Property Exemption.....	49

CHART I

TRUE AND FULL VALUE OF REAL AND PERSONAL PROPERTY
1924 - 1946

Valuations
in
Million
Dollars



CHAPTER I

PROPERTY TAXATION IN MINNESOTA

1924-1946

TRENDS IN TRUE AND FULL VALUATIONS

Before discussing the effect of World War II upon Minnesota's property tax system, it is necessary to view property taxation in Minnesota for a longer period than the war years in order to better understand the underlying trends in property taxes in this state. It is the purpose of this chapter to briefly summarize and analyze property taxes, mill rates and valuations for the twenty-three year period beginning in 1924 and ending in 1946.

The property taxes paid by any individual property owner are determined by the valuation of his property on the one hand and the property tax mill rate in his particular district on the other hand. Any analysis of Minnesota's property taxes for prior years must begin, therefore, with a study of the valuations subject to property taxes. The valuations of real and personal property which have been placed on the assessment rolls by the local assessors in Minnesota are presented in Table I, page 5, and also in Chart I, page 3. These valuations represent the true and full value of the property as determined by the local assessor and equalized by the local boards of review, county boards of equalization and the state board of equalization. These "true and full value" valuations are defined by statute as follows:

"True and full value" shall mean the usual selling price at the place where the property to which the term is applied shall be at the time of assessment, being the price which could be obtained therefor at private sale and not at a forced or auction sale."

Under Minnesota's classified property laws, this true and full valuation is not the valuation upon which the property tax is calculated, but, in a very real sense, it is the valuation upon which property taxes are ultimately levied. (For a comparison of true and full values with taxable values, see Appendix A, page 51).

Inspection of Table I, page 5, reveals that the true and full valuation of real property in Minnesota decreased fairly steadily from 1926 to 1944. In 1944, the true and full valuation of real property was over \$1,200,000,000 less than in 1926. However, it should be noted that real property valuations increased in 1945 and 1946, rising \$58,000,000 above the 1944 total. During the same period, the true and full valuation of personal property has fluctuated, decreasing from a high point in 1929 to a low point in 1935 and steadily rising thereafter to a level in 1946 nearly \$160,000,000 higher than in 1929. These fluctuations in the valuation of personal property subject to taxation are to be expected, of course, since personal property consists of such items as inventories, livestock, etc., which are greatly effected by changes in the business cycle. When real and personal property valuations are combined, it should be noted that the true and full valuation of all real and personal property subject to taxation is nearly \$1,000,000,000 less in 1946 than it was in 1924. The true and full valuation of real property was 25.2% less in 1946 than in 1924 but it should be noted that personal property true and full valuations were nearly 19% higher in 1946 than they were in 1924.

The decline in real property valuations during the last twenty-three years is the result of a number of causes. First, the depression period of the 1930's caused large amounts of property to be forfeited to the state. Second, many thousands of tons of iron ore were removed from the state, which removal resulted in a permanently lower valuation of iron ore property. Third, the exemption of property used for federal, state, municipal and church purposes has steadily increased and this property has been permanently removed from the tax rolls. Many other factors occasioned this reduction in true and full valuation of real property but it is readily apparent that the ones mentioned

TABLE I
TRUE AND FULL VALUE OF REAL AND PERSONAL PROPERTY
1924 - 1946

True and Full Valuations

Year	Real (a) Property	% of 1924	Personal Property	% of 1924	Total Real and Personal Property	% of 1924
1924	\$4,524,880,500	----	\$860,354,846	----	\$5,385,235,346	----
1925	4,524,880,500	100.0%	873,231,741	101.5%	5,398,112,241	100.2%
1926	4,532,550,490	100.2	869,160,766	101.0	5,401,711,256	100.3
1927	4,532,550,490	100.2	876,613,588	101.9	5,409,164,078	100.4
1928	4,526,566,338	100.0	874,988,050	101.7	5,401,554,388	100.3
1929	4,526,566,338	100.0	882,414,932	102.6	5,408,981,270	100.4
1930	4,433,946,563	98.0	858,993,188	99.8	5,292,939,751	98.3
1931	4,433,946,563	98.0	800,909,401	93.1	5,234,855,964	97.2
1932	3,823,357,004	84.5	705,273,001	82.0	4,528,630,005	84.1
1933	3,823,357,004	84.5	675,731,153	78.5	4,499,088,157	83.5
1934	3,591,040,347	79.4	663,638,310	77.1	4,254,678,657	79.0
1935	3,591,040,347	79.4	530,375,375	61.6	4,121,415,722	76.5
1936	3,497,087,774	77.3	710,394,396	82.6	4,207,482,170	78.1
1937	3,497,087,774	77.3	742,170,564	86.3	4,239,258,338	78.7
1938	3,377,938,807	74.7	737,650,336	85.7	4,115,589,143	76.4
1939	3,377,938,807	74.7	706,881,245	82.2	4,084,820,052	75.8
1940	3,339,038,959	73.8	735,082,848	85.6	4,074,121,807	75.6
1941	3,339,038,959	73.8	738,274,341	85.8	4,077,313,300	75.7
1942	3,348,602,686	74.0	858,008,462	99.7	4,206,611,148	78.1
1943	3,348,602,686	74.0	935,510,342	108.7	4,284,113,028	79.6
1944	3,326,932,624	73.5	934,908,302	108.7	4,261,840,926	79.1
1945	3,326,932,624	73.5	980,033,862	113.9	4,306,966,486	80.0
1946	3,385,200,421	74.8	1,021,770,917	118.8	4,406,971,338	81.8

(a) Since real property is assessed in the even-numbered year, these valuations are carried over to the following year also.

TABLE II
COMPARISON OF REAL AND PERSONAL PROPERTY TAXES 1924 - 1946

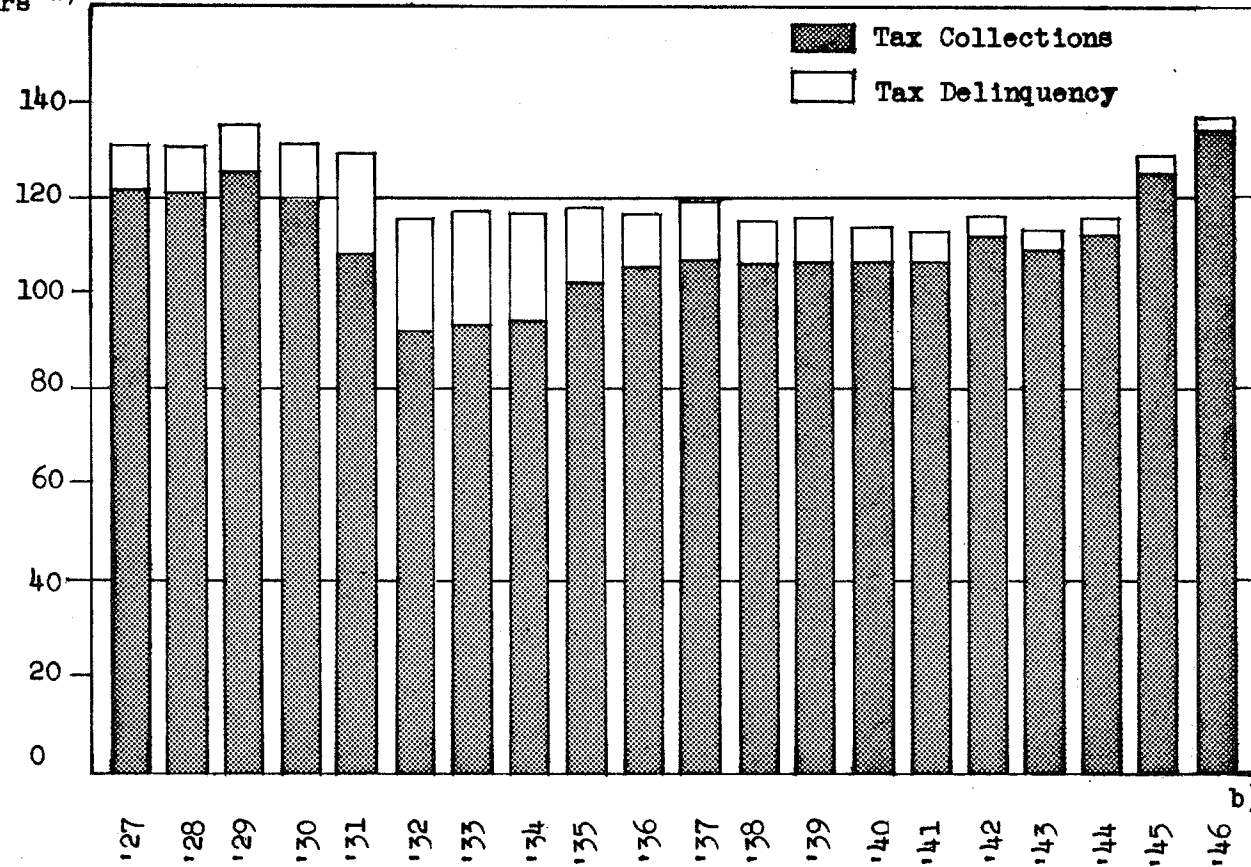
Year of Levy	Real Property Taxes		Personal Property Taxes		Total Real and Personal Property Taxes	
	Amount	% of 1924	Amount	% of 1924	Amount	% of 1924
1924	\$ 96, 890, 140	--	\$15, 348, 060(a)	--	\$111, 738, 200	--
1925	101, 196, 340	105.0%	15, 311, 930(a)	99.8%	116, 508, 270	104.3%
1926	98, 807, 381	102.5	14, 680, 251(a)	95.6	113, 487, 632	101.6
1927	105, 425, 193	109.4	15, 423, 883(a)	100.5	120, 849, 076	108.2
1928	104, 223, 172	108.1	15, 555, 057(a)	101.3	119, 778, 229	107.2
1929	107, 959, 431	112.0	15, 895, 607(a)	103.6	123, 855, 038	110.8
1930	106, 913, 425	110.9	15, 034, 216(a)	98.0	121, 947, 641	109.1
1931	105, 094, 607	109.0	13, 675, 599(a)	89.1	118, 770, 206	106.3
1932	94, 886, 613	98.4	11, 852, 341(a)	77.2	106, 738, 954	95.5
1933	97, 547, 938	101.2	11, 464, 931(a)	74.7	109, 012, 869	97.6
1934	95, 915, 639(a)	99.5	13, 417, 804(a)	87.4	109, 333, 443	97.8
1935	96, 977, 102	100.6	13, 608, 493	88.7	110, 585, 595	99.0
1936	95, 738, 335	99.3	14, 683, 138	95.7	110, 421, 473	98.8
1937	96, 356, 889	100.0	16, 084, 182	104.8	112, 441, 071	100.6
1938	94, 599, 456	98.1	16, 586, 871	108.1	111, 186, 327	99.5
1939	95, 606, 023	99.2	16, 231, 348	105.8	111, 837, 371	100.1
1940	93, 953, 537	97.5	16, 589, 539	108.1	110, 543, 076	98.9
1941	93, 752, 899	97.3	15, 997, 196	104.2	109, 750, 095	98.2
1942	92, 854, 746	96.3	17, 186, 473	112.0	110, 041, 219	98.5
1943	92, 247, 073	95.7	18, 044, 048	117.6	110, 291, 121	98.7
1944	93, 965, 491	97.5	19, 191, 412	125.0	113, 156, 903	101.3
1945	103, 307, 658	107.2	22, 507, 536	146.6	125, 815, 194	112.6
1946	111, 546, 030	115.7	25, 254, 211	164.5	136, 800, 241	122.4

(a) Estimated

Chart II

TOTAL TAX LEVIES AND AMOUNT OF TAX DELINQUENCY BY YEARS
1927 - 1946

Levies
in
Million
Dollars a)



a) Includes Special Assessments.

b) Tax Delinquency for 1946 estimated at 2%

are the principal factors. These factors apparently have had a sufficiently large enough influence to more than offset the increases in building and the introduction of new businesses in the State. ⁽¹⁾

TRENDS IN PROPERTY TAXES

What changes had been occurring in the taxes upon real and personal property in this twenty-three year period? The real and personal property taxes levied (but not necessarily paid) for the years 1924 to 1946 are presented in Table II, page 6, and are also shown graphically in Chart II, page 7. In 1946, real property taxes were 15.7% higher than in 1924 and personal property taxes were 68.4% higher in 1946 than in 1924. Real and personal property taxes combined were 23% higher in 1946 than in 1924. Total property taxes of \$136,800,241 in 1946 represented the highest property tax levy ever before attained in Minnesota, exceeding the previous peak in 1929 by nearly \$11,000,000. Fluctuations in real property taxes have never been as marked as the fluctuations in personal property taxes (see Chart III, page 9). This chart graphically illustrates the fact that personal property taxes fluctuated with the business cycle and emphasizes the relative stability of real property taxes. In ten of the twenty-three years, from 1924 to 1946, real property taxes declined to a level below that of 1924. It should be noted that from 1936 to 1944 inclusive, real property taxes remained below the 1924 level. In 1945, however, real property taxes increased over the preceding year by \$9,500,000 which represented the greatest amount of increase from one year to the next ever before registered in Minnesota. In 1946, real property taxes increased nearly \$8,000,000 above the 1945 level. Real property taxes, therefore have increased over \$17,500,000 in the last two years. It is well known this increase in property taxes has been caused principally by the rise in the price level in the last two years, which has forced local governments to spend more dollars in order to provide the same services which they had prior to the war.

Personal property taxes declined below the 1924 level in only eight years out of the twenty-three year period from 1924 to 1946 inclusive. Unlike real property taxes, which remained below the 1924 level from 1937 to 1944 inclusive, personal property taxes steadily increased in this period. As in the case of real property taxes, however, personal property taxes increased very sharply from 1944 to 1945 rising by more than \$4,500,000 and again increased in 1946, rising by more than \$2,500,000 above the 1945 level. In two years, personal property taxes in Minnesota have increased over \$6,000,000.

If we compare real property taxes with the true and full valuation of real property in the period from 1924 to 1946, we find that while real property taxes were remaining fairly stable, real property valuations were steadily decreasing. These relationships can only mean that the dollar burden of real property taxes upon the valuation of real property has been increased in the last twenty-three years. This fact is graphically shown in Chart IV, page 10. In 1924, the average amount of real property taxes paid upon each \$100 of true and full valuation amounted to \$2.13. In 1946, the average amount of real property taxes paid on each \$100 of true and full valuation of real property amounted to \$3.30. In short, the burden of real property taxes upon the dollar valuation of real property was nearly 55% greater in 1946 than it was in 1924 (see Table III, page 11). It should be noted that the dollar burden of taxes upon real property has been steadily increasing since 1924 and only during World War II was this increasing trend held in check.

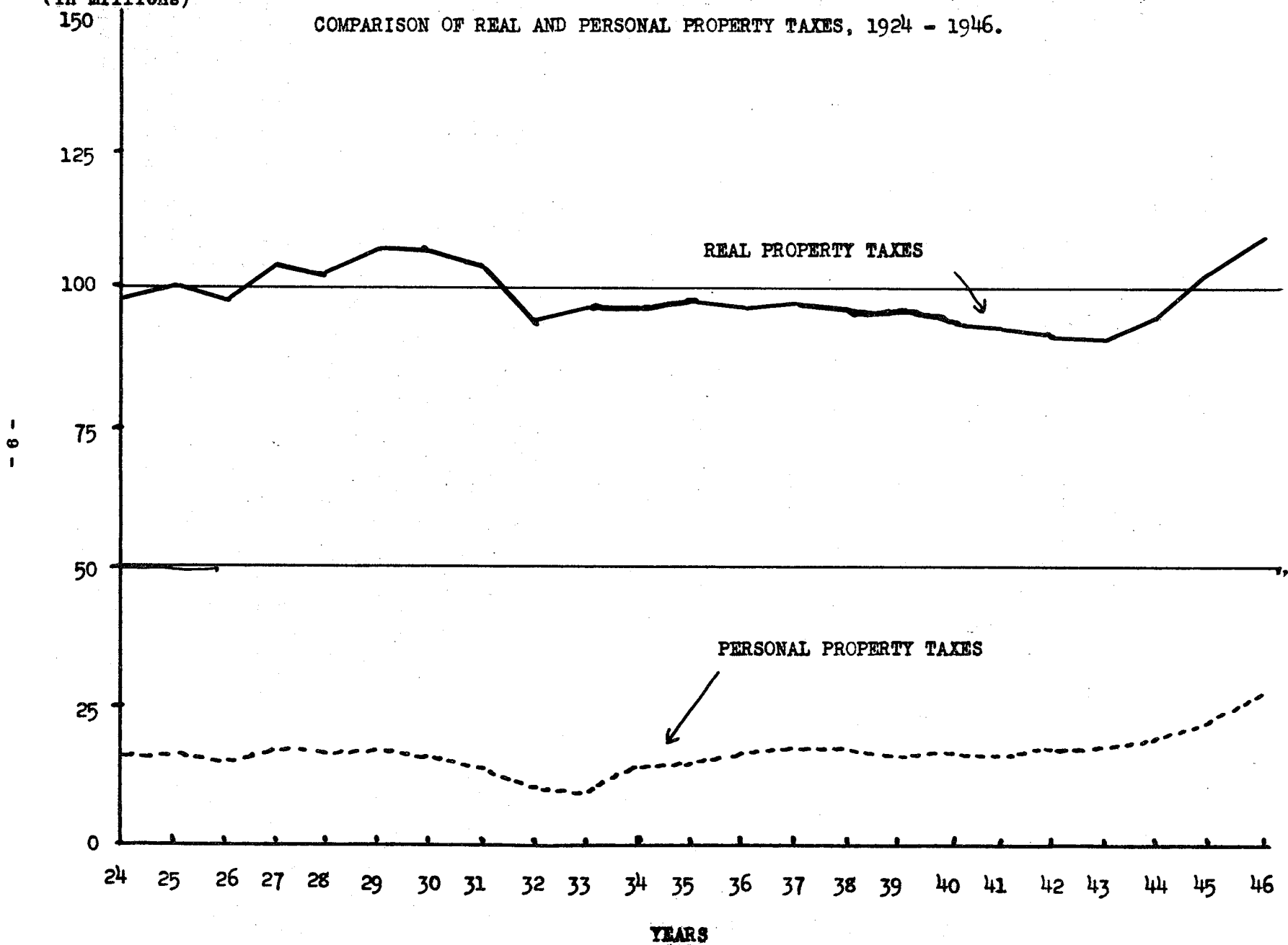
We have already noted (see Table I, page 5) that personal property true and full valuations were nearly 19% higher in 1946 than they were in 1924 and we have also noted (see Table II, page 6) that personal property taxes were over 68% higher in 1946 than in 1924. These two facts indicate that the dollar burden of personal property taxes is higher in 1946 than it was in 1924. This fact is borne out in Table III, page 11: personal property taxes amounted to \$2.57 per \$100 of valuation in 1946 as compared with \$1.78 in 1924, an increase of nearly 39%. As would be expected, the dollar burden of personal property taxes has fluctuated more than in the case of real property. The average

(1) For a detailed statement of the effect of the Homestead low rate of valuation, see Hatfield, R. F. and Sulerud, A. C. "Homestead Preference in the Minnesota Property Tax System", Bulletin of the National Tax Association, March, 1947.

Amount of
Taxes
(in millions)

CHART III

COMPARISON OF REAL AND PERSONAL PROPERTY TAXES, 1924 - 1946.



- 6 -

CHART IV

Tax Levy Per
\$100 Valuation
PROPERTY TAXES PER \$100 OF TRUE AND FULL VALUATION
OF REAL AND PERSONAL PROPERTY IN MINNESOTA, 1924-1946

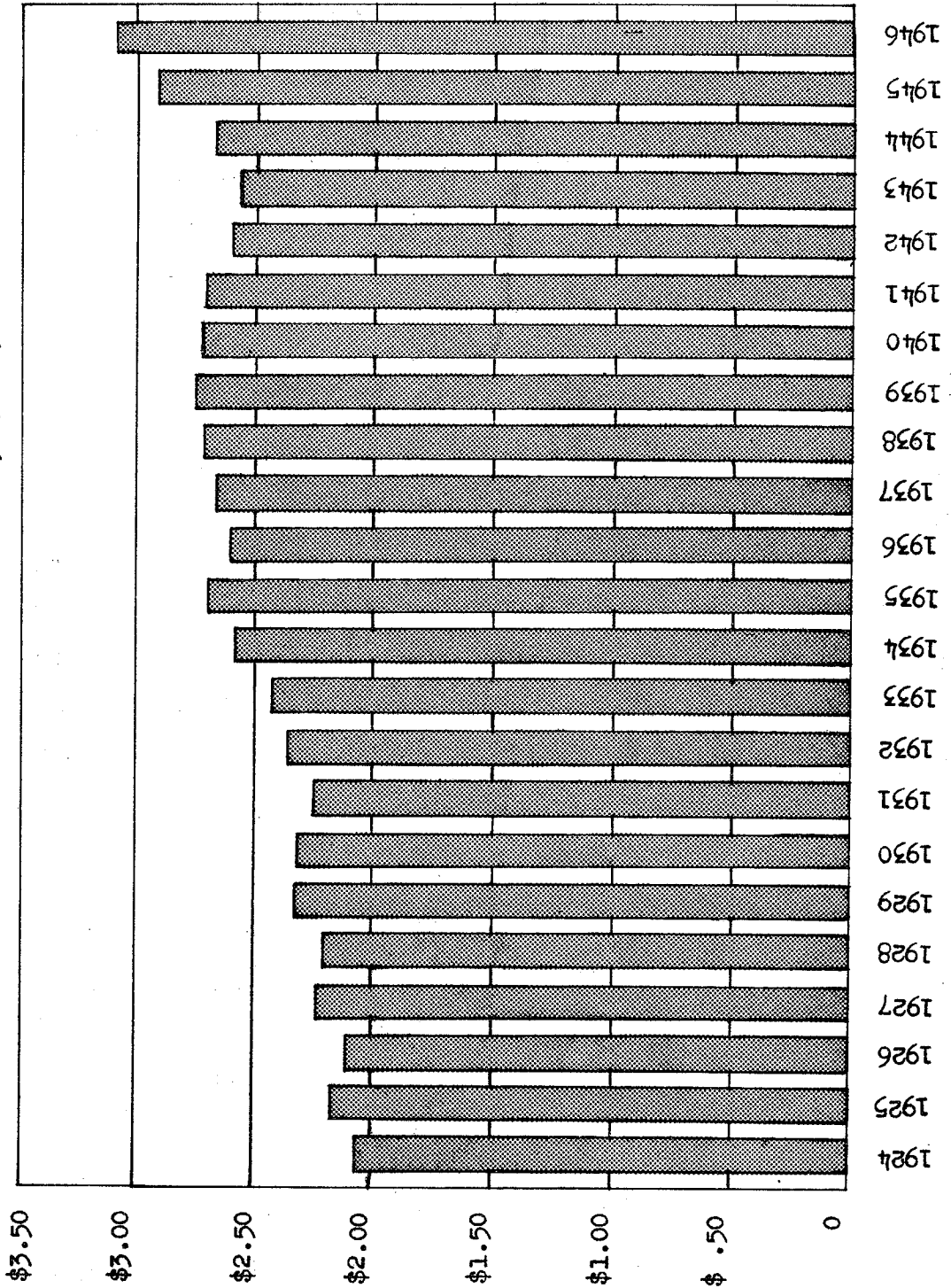


TABLE III

**REAL AND PERSONAL PROPERTY TAXES PER \$100 OF TRUE AND FULL VALUATION
1924 - 1946**

<u>Year</u>	<u>Real Property Taxes Per \$100 of Full Valuation</u>	<u>Per Cent of 1924</u>	<u>Personal Property Taxes Per \$100 of Full Valuation</u>	<u>Per Cent of 1924</u>	<u>Total Real and Personal Property Taxes Per \$100 of Full Valuation</u>	<u>Per Cent of 1924</u>
1924	\$2.13	--	\$1.78	--	\$2.07	--
1925	2.24	105.2%	1.77	99.4%	2.16	104.3%
1926	2.18	102.3	1.72	96.6	2.10	101.4
1927	2.32	108.9	1.78	100.0	2.24	108.2
1928	2.30	108.0	1.80	101.1	2.22	107.2
1929	2.38	111.7	1.99	111.8	2.32	112.1
1930	2.41	113.1	1.78	100.0	2.31	111.6
1931	2.37	111.3	1.74	97.8	2.27	109.7
1932	2.48	116.4	1.72	96.6	2.36	114.0
1933	2.55	119.7	1.74	97.8	2.43	117.4
1934	2.67	125.4	2.07	116.3	2.58	124.6
1935	2.70	126.8	2.63	147.8	2.69	130.0
1936	2.74	128.6	2.12	119.1	2.63	127.0
1937	2.76	129.6	2.22	124.7	2.66	128.5
1938	2.80	131.4	2.30	129.2	2.71	130.9
1939	2.83	132.9	2.34	131.5	2.75	132.8
1940	2.81	131.9	2.30	129.2	2.72	131.4
1941	2.81	131.9	2.22	124.7	2.70	130.4
1942	2.77	130.0	2.05	115.2	2.62	126.6
1943	2.75	129.1	1.98	111.2	2.58	124.6
1944	2.82	132.4	2.10	118.0	2.66	128.5
1945	3.10	145.5	2.35	132.0	2.93	141.5
1946	3.30	154.9	2.47	138.8	3.10	149.8

burden of personal property taxes has remained considerably lower than the average burden of real property taxes primarily because of two reasons: First, the average ratio of assessed value of personal property to true and full value of personal property is considerably lower than the corresponding ratio for real property and second, the application of the \$100 taxable credit to personal property, which amounts to \$400 of true and full value, tends to reduce the personal property valuations ordinarily subject to property tax mill rates. Because of these differences in assessment ratios, it should be noted that the burden of personal property taxes in terms of dollars has not increased as much as it has for real property.

In the preceding paragraph, the burden of property taxes was measured in terms of the dollar amounts of property taxes but if we are to draw any conclusions as to the real burden of property taxes over the period covered by this report, it will be necessary to adjust these dollar amounts to take account of changes in population and changes in per capita incomes. Obviously, if the population of the state were increasing, an increasing amount of property taxes would not indicate an increasing burden of property taxes. Examination of Table IV, page 13, reveals that Minnesota's population gradually increased from 1924 to 1940. From 1940 to 1946, the only available estimate of Minnesota's population does not include persons who left Minnesota to serve in the armed forces and the population figures for these years are not very useful for purposes of comparing per capita property taxes in this period. In the absence of any accurate estimation of Minnesota's population, it is probably best to assume that Minnesota's 1946 population is approximately the same as its 1940 population. Inspection of Table IV, page 13, reveals that per capita true and full valuations of real property decreased gradually from 1924 to 1940 and then increased slightly during the war period, with per capita real property valuations in 1946 estimated to be only 67% of what they were in 1924. This percentage should be compared with Column 2 of Table I, page 5, in which 1946 true and full valuations of real property were found to be approximately 75% of the 1924 total. During the same period, the per capita personal property true and full valuations (see Table IV, page 13) fluctuated more widely than the per capita real property valuations. From 1924 to 1935, personal property per capita true and full values rapidly decreased and since 1935, they have gradually increased. Personal property per capita true and full values are estimated to be nearly 7% higher in 1946 than they were in 1924. Comparison of this percentage with the percentage increase in personal property valuations, as shown in Table I, page 5, reveals that personal property true and full valuations, when adjusted for population change, did not increase as much as the dollar amounts would indicate.

Since 1929, the United States Department of Commerce has published an estimate of the per capita income in Minnesota. It is interesting to compare the per capita income in Minnesota, from 1929 to 1946 inclusive, with the per capita true and full valuations of property. This comparison is presented in Table V, page 14. It is apparent that fluctuations in per capita income are more affected by cyclical fluctuations than are valuations of property. During the depression period from 1929 to 1935, per capita incomes decreased more rapidly than per capita property valuations but in the years since 1935, per capita incomes have increased at a phenomenal rate while per capita property valuations have continued to decline.

TRENDS IN TAXABLE VALUATIONS

In the preceding paragraphs, the valuation figures presented were true and full values. Under Minnesota's classified property tax system, real and personal property taxes are levied upon the taxable valuation and not upon the true and full valuation. The differences between true and full valuations and taxable valuations are indicated in Table VI, page 15. From this table, it should be noted that no class of property is assessed at its full value but instead, the percentage of true and full value varies from as low as 5% to as high as 50%. The effect of this classification of property at varying percentages of true and full value can be observed in Table VI. For example, although the true and full value of personal property amounted to over \$1,000,000,000 in 1946, the value finally used for tax purposes was \$280,738,000. Similarly, the true and full

TABLE IV
PER CAPITA TRUE AND FULL VALUATIONS
OF REAL AND PERSONAL PROPERTY, 1924 - 1946

Year	Population	% of 1924	Real Property	% of 1924	Personal Property	% of 1924	Total Real and Personal Property	% of 1924
1924	2,465,000	--	\$1,836	--	\$349	--	\$2,185	--
1925	2,482,000	100.7%	1,823	99.3%	352	100.8%	2,175	99.5%
1926	2,499,000	101.4	1,814	98.8	348	99.7	2,162	98.9
1927	2,577,000	104.5	1,759	95.8	340	97.4	2,099	96.1
1928	2,534,000	102.8	1,786	97.3	345	98.8	2,131	97.5
1929	2,551,000	103.5	1,774	96.6	346	99.1	2,120	97.0
1930	2,572,380	104.4	1,724	93.9	334	95.7	2,058	94.2
1931	2,599,825	105.5	1,705	92.9	308	88.2	2,013	92.1
1932	2,622,191	106.4	1,458	79.4	269	77.1	1,727	79.0
1933	2,642,844	107.2	1,447	78.8	255	73.1	1,702	77.9
1934	2,665,127	108.1	1,347	73.4	249	71.3	1,596	73.0
1935	2,687,835	109.0	1,336	72.8	197	56.4	1,533	70.2
1936	2,706,873	109.8	1,292	70.4	262	75.1	1,554	71.1
1937	2,725,260	110.6	1,283	69.9	272	77.9	1,555	71.2
1938	2,748,908	111.5	1,229	66.9	268	76.8	1,497	68.5
1939	2,773,601	112.5	1,218	66.3	255	73.1	1,473	67.4
1940(a)	2,794,371	113.4	1,195	65.1	263	75.4	1,458	66.7
1941	2,754,725	111.8	1,212	66.0	268	76.8	1,480	67.7
1942	2,658,168	107.8	1,260	68.6	323	92.6	1,583	72.4
1943	2,558,085	103.8	1,309	71.3	366	104.9	1,675	76.6
1944	2,494,945	101.2	1,333	72.6	375	107.4	1,708	78.2
1945	2,484,993	100.8	1,339	72.9	394	112.9	1,733	79.3
1946	2,741,283(b)	111.2	1,235	67.3	373	106.9	1,608	73.6

(a) Estimated civilian population as of July 1 for years 1940 through 1945.

(b) Estimated by National Association of Tax Administrators.

TABLE V

PER CAPITA INCOME PAID, PER CAPITA TRUE AND FULL PROPERTY VALUATIONS,
AND PER CAPITA TAXABLE PROPERTY VALUATIONS IN MINNESOTA, 1929-1946

Year	Population	Per Capita Income		Per Capita True and Full Valuations		Per Capita Taxable Valuations	
		Amount	Per Cent of 1929	Amount	Per Cent of 1929	Amount	Per Cent of 1929
1929	2,551,000	\$ 571	--	\$2,120	--	\$768	--
1930	2,572,380	537	95.0%	2,058	97.1%	739	96.8%
1931	2,599,825	459	80.4	2,013	95.0	725	95.0
1932	2,622,191	348	60.1	1,727	81.5	624	81.8
1933	2,642,844	329	57.6	1,702	80.3	612	80.2
1934	2,665,127	377	66.0	1,596	75.3	524	68.7
1935	2,687,835	420	73.6	1,533	72.3	519	68.0
1936	2,706,873	492	86.2	1,554	73.3	507	66.4
1937	2,725,260	513	89.8	1,555	73.4	503	65.9
1938	2,748,908	481	84.2	1,497	70.6	484	63.4
1939	2,773,601	499	87.4	1,473	69.5	476	62.4
1940 (a)	2,794,371	509	89.1	1,458	68.8	467	61.2
1941	2,754,725	589	103.2	1,480	69.8	469	61.5
1942	2,658,168	759	132.9	1,533	70.0	491	64.4
1943	2,558,085	915	160.2	1,675	79.0	513	67.2
1944	2,494,945	968	169.5	1,708	80.6	523	68.5
1945	2,484,993	1,061	185.8	1,733	81.7	525	68.8
1946	2,741,283 (b)	1,114	195.1	1,608	75.8	487	63.8

(a) Estimated population as of July 1 for years 1940 through 1945.

(b) Estimated by National Association of Tax Administrators.

TABLE VI

TRUE AND FULL VALUE AND ESTIMATED ASSESSED VALUE OF
REAL AND PERSONAL PROPERTY BY CLASSES, 1946
(000 Omitted)

Class	Assessed Value (Percent of Full and True)	Personal Property		Real Property	
		True and Full Value	Assessed Value	True and Full Value	Assessed Value
1 Mines and Unmined Iron Ore	50%	\$ 6,637	\$ 3,318	\$ 240,689	\$ 120,345
1-A Products of Blast Furnaces	15%	154	23	---	---
2 Household Goods	25%	183,801	45,950	---	---
3 Rural Non-homestead Real Estate and Business Personal Property	33-1/3%	375,040	125,013	1,034,916	344,972
3-A Farm Products in Hands of Producers	10%	15,685	1,568	---	---
3-B Rural Homestead Real Estate	20%	---	---	459,960	91,992
3-C Urban Homestead Real Estate	25%	---	---	751,287	187,822
3-D Livestock and Farm Machinery	20%	348,627	69,725	---	---
4 Urban Non-homestead Real Estate and all other Personal Property	40%	87,284	34,914	898,348	359,339
Special Classes*	5%	4,543	227	---	---
Total		\$1,021,771	\$280,738	\$3,385,200	\$ 1,104,470

* Personal property of electric light and power companies outside of corporate limits.

TABLE VII
TAXABLE VALUATIONS OF REAL AND PERSONAL PROPERTY
1924 - 1946

Year of Levy	Real Property		Personal Property		Total	
	Taxable Value	Per Cent of 1924	Taxable Value	Per Cent of 1924	Taxable Value	Per Cent of 1924
1924	\$1,708,434,922	--	\$242,871,326	--	\$1,951,306,248	--
1925	1,717,788,473	100.5%	235,911,813	97.1%	1,953,700,286	100.1%
1926	1,714,148,222	100.3	232,609,468	95.8	1,946,757,690	99.8
1927	1,715,735,463	100.4	228,275,651	94.0	1,944,011,114	99.6
1928	1,709,390,913	100.1	230,602,427	94.9	1,939,993,340	99.4
1929	1,715,451,965	100.4	232,261,524	95.6	1,947,713,489	99.8
1930	1,676,116,620	98.1	223,349,068	92.0	1,899,465,688	97.3
1931	1,680,184,868	98.3	204,058,784	84.0	1,884,243,652	96.6
1932	1,462,910,578	85.6	172,837,642	71.2	1,635,748,220	83.8
1933	1,461,848,897	85.6	155,892,465	64.2	1,617,741,362	82.9
1934	1,244,970,658	72.9	151,882,975	62.5	1,396,853,633	71.6
1935	1,238,227,106	72.5	155,548,863	64.0	1,393,775,969	71.4
1936	1,205,877,006	70.6	166,093,508	68.4	1,371,970,514	70.3
1937	1,196,715,753	70.0	175,420,839	72.2	1,372,136,592	70.3
1938	1,154,375,619	67.6	176,553,061	72.7	1,330,928,680	68.2
1939	1,147,921,313	67.2	173,504,673	71.4	1,321,425,986	67.7
1940	1,125,696,720	65.9	173,294,401	73.4	1,303,991,121	66.8
1941	1,121,904,465	65.7	171,856,188	70.8	1,293,760,653	66.3
1942	1,116,537,281	65.4	187,857,584	77.3	1,304,394,865	66.8
1943	1,109,691,791	65.0	202,069,823	83.2	1,311,761,614	67.2
1944	1,097,774,061	64.3	207,125,645	85.3	1,304,899,706	66.9
1945	1,085,596,928	63.5	218,677,458	90.0	1,304,274,386	66.8
1946	1,104,897,009	64.7	230,731,577	95.0	1,335,628,586	68.4

CHART V
 TAXABLE VALUE OF REAL AND PERSONAL PROPERTY BY YEARS
 1924-1946

Taxable Value
 (Millions
 of
 Dollars)

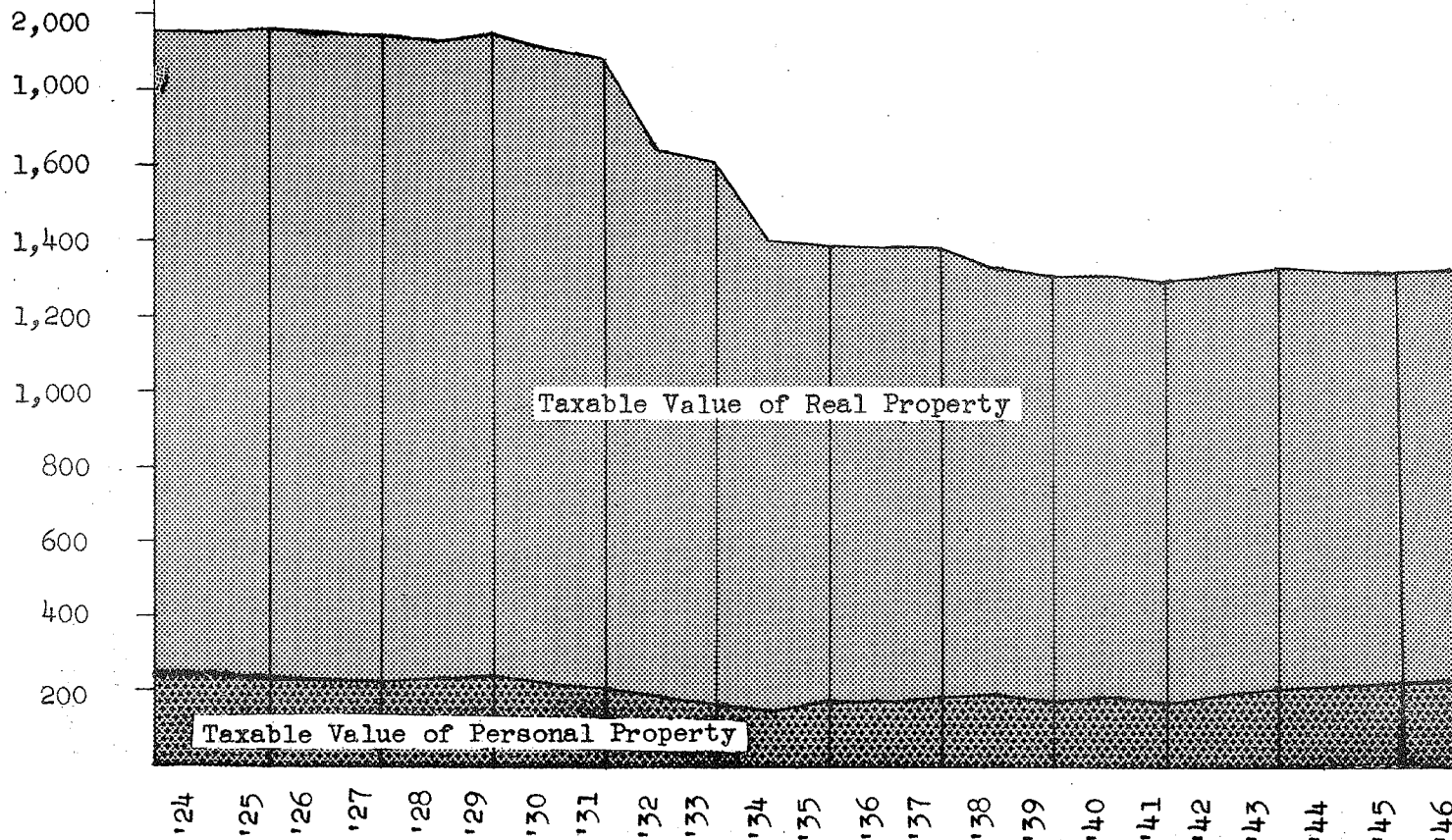
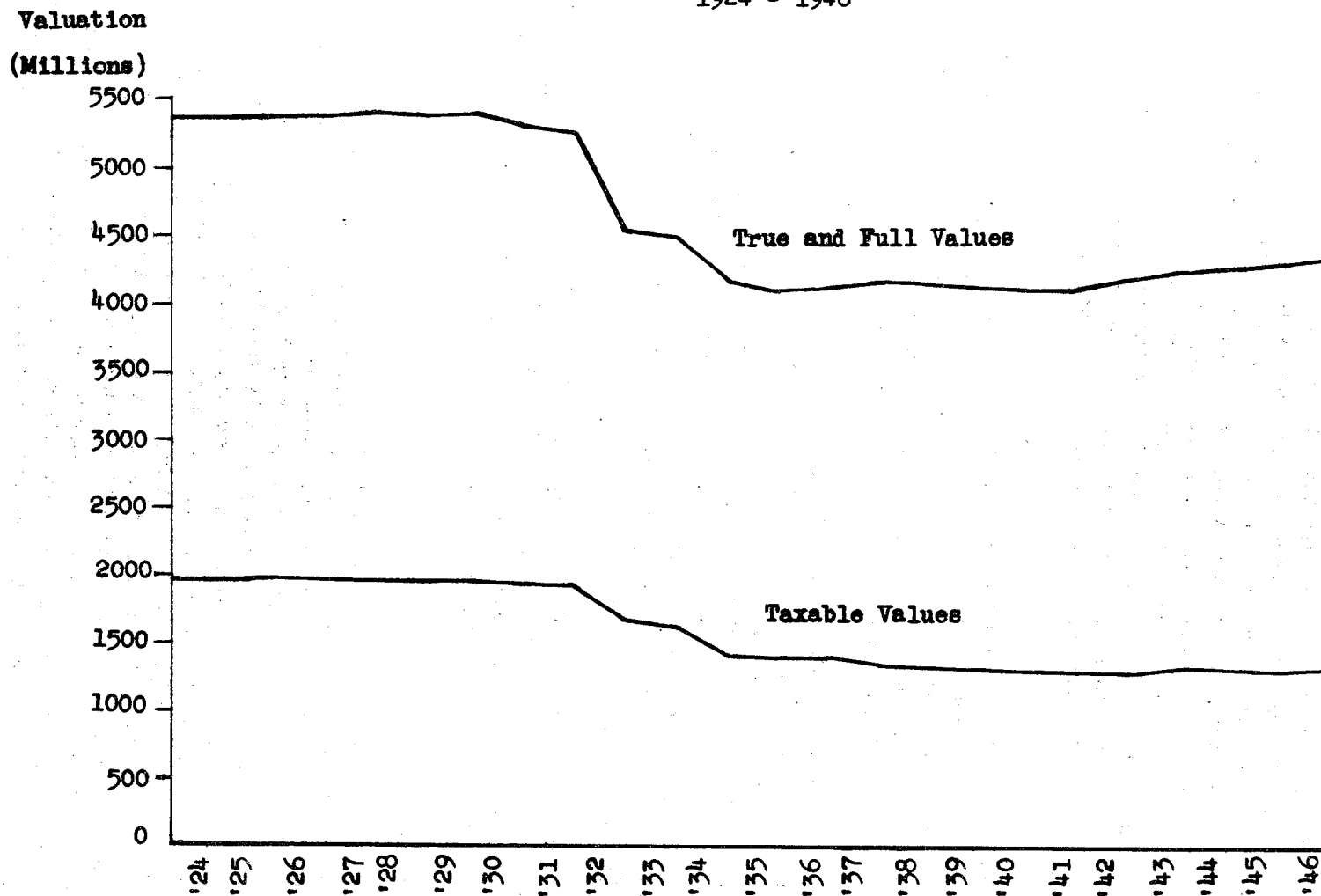


CHART VI

TRUE AND FULL VALUATIONS AND TAXABLE VALUATIONS
1924 - 1946



value of real property in 1946, which amounted to \$3,385,000,000, was reduced for tax purposes to \$1,104,000,000. ⁽¹⁾

In Table VII, page 16, the taxable valuations of real and personal property for the years 1924 to 1946 are presented. If we compare this table with Table I, page 5, it can be seen that the effect of Minnesota's classified tax law has been to reduce the property valuations subject to taxation to a greater extent than the reduction in the true and full value would indicate. In 1946, the true and full valuations of real estate were approximately 25% lower than they were in 1924 but the taxable valuations of real property were over 35% less in 1946 than they were in 1924. The effect of the classification law is even more marked upon personal property. The true and full valuation of personal property in 1946 was nearly 19% higher than it was in 1924 but the taxable valuation of personal property was 5% less than it was in 1924. Taxable valuations are presented graphically in Chart V, page 17, and a comparison of taxable values and true and full values is presented in Chart VI, page 18.

When taxable valuations are adjusted for population, the resulting per capita taxable values reveal an even greater decrease than indicated in Table VII, page 16. Per capita taxable valuations for both real and personal property are presented in Table VIII, page 20. From this table, it should be noted that the per capita taxable valuation of real property in 1946 was 42% less than it was in 1924 and the per capita taxable valuation of personal property was over 15% less than it was in 1924.

Changes in the classification law since 1924 and a greater emphasis upon the assessment of personal property since 1940 have resulted in a shift in the proportion of the total taxable valuations consisting of real and personal property (see Table IX, page 21). In 1924, 87.6% of all taxable valuations consisted of the valuation of real property but in 1946 real property valuations amounted to only 82.7% of total valuations. From this table, it should also be noted that the proportion of valuation consisting of real property increased in the depression years from 1930 to 1934. This is to be expected, of course, because real property valuations are less subject to cyclical movements than personal property valuations.

The relationship between taxable values and property taxes is presented in the last two columns of Table X, page 22. It should be noted that tax levies per \$100 of taxable value were nearly 79% higher in 1946 than they were in 1924, whereas, tax levies per \$100 of true and full valuation were approximately 50% higher than they were in 1924.

TRENDS IN PROPERTY TAX MILL RATES

From the preceding tables, we have noted that property taxes have increased since 1924 and property taxable valuations, upon which these taxes are levied, have decreased since 1924. This can only mean, therefore, that property tax mill rates have increased since 1924. This is true because property tax mill rates represent merely the ratio between property taxes and taxable valuations. The property tax mill rate is secured by dividing property taxes by taxable valuations. With property taxes increasing and taxable valuations decreasing, the resulting ratio must necessarily increase. This can be observed by examining Table XI, page 25, and Chart VII, page 23, in which average mill rates are presented for the years from 1924 to 1946. In 1924, the average state mill rate was 57.26 mills and in 1946, the average mill rate had increased to 102.42 mills. Inspection of this table also reveals that the increase in the average state mill rate has been accompanied by a general upward shift in property tax mill rates. For example, the highest county average mill rate in 1924 was 157.46 mills while in 1946, the highest county average mill rate was 188.58 mills. Similarly, the lowest county average mill rate in 1924 was 30.84 mills while in 1946, the lowest county average mill rate was 67.85 mills.

(1) The values given are "assessed values" but the value upon which tax levies are finally spread by the county auditor is the "taxable value", which is the assessed value reduced by the personal property credit of \$100 to each taxpayer.

TABLE VIII
 PER CAPITA TAXABLE VALUATIONS
 OF REAL AND PERSONAL PROPERTY, 1924 - 1946

<u>Year</u>	<u>Real Property</u>	<u>% of 1924</u>	<u>Personal Property</u>	<u>% of 1924</u>	<u>Total Real and Personal Property</u>	<u>% of 1924</u>
1924	\$693	—	\$99	—	\$792	—
1925	692	99.9%	95	96.0%	787	99.4%
1926	686	99.0	93	93.9	779	98.4
1927	666	96.1	88	88.9	754	95.2
1928	675	97.4	91	91.9	766	96.7
1929	672	97.0	91	91.9	763	96.3
1930	652	94.1	87	87.9	739	93.3
1931	646	93.2	79	79.8	725	91.5
1932	558	80.5	66	66.7	624	78.8
1933	553	79.8	59	59.6	612	77.3
1934	467	67.4	57	57.6	524	66.2
1935	461	66.5	58	58.6	519	65.5
1936	446	64.4	61	61.6	507	64.0
1937	439	63.3	64	64.6	503	63.5
1938	420	60.6	64	64.6	484	61.1
1939	414	59.7	62	62.6	476	60.1
1940	403	58.2	64	64.6	467	59.0
1941	407	58.7	62	62.6	469	59.2
1942	420	60.6	71	71.7	491	62.0
1943	434	62.6	79	79.8	513	64.8
1944	440	63.5	83	83.8	523	66.0
1945	437	63.1	88	88.9	525	66.8
1946	403	58.2	84	84.8	487	61.5

TABLE IX

TAXABLE VALUATIONS OF REAL AND PERSONAL PROPERTY, SHOWING PER CENT
OF TOTAL TAXABLE VALUE BY YEARS: 1924 - 1946

Year of Levy	Real Property		Personal Property		Total	
	Taxable Value	Per Cent of Total	Taxable Value	Per Cent of Total	Taxable Value	Per Cent of Total
1924	\$1,708,434,922	87.6%	\$242,871,326	12.4%	\$1,951,306,248	100%
1925	1,717,788,473	87.9	235,911,813	12.1	1,953,700,286	100
1926	1,714,148,222	88.0	232,609,468	12.0	1,946,757,690	100
1927	1,715,735,463	88.3	228,275,651	11.7	1,944,011,114	100
1928	1,709,390,913	88.1	230,602,427	11.9	1,939,993,340	100
1929	1,715,451,965	88.1	232,261,524	11.9	1,947,713,489	100
1930	1,676,116,620	88.2	223,349,068	11.8	1,899,465,688	100
1931	1,680,184,868	89.2	204,058,784	10.8	1,884,243,652	100
1932	1,462,910,578	89.4	172,837,642	10.6	1,635,748,220	100
1933	1,461,848,897	90.4	155,892,465	9.6	1,617,741,362	100
1934	1,244,970,658	89.1	151,882,975	10.9	1,396,853,633	100
1935	1,238,227,106	88.8	155,548,863	11.2	1,393,775,969	100
1936	1,205,877,006	87.9	166,093,508	12.1	1,371,970,514	100
1937	1,196,715,753	87.2	175,420,839	12.8	1,372,136,592	100
1938	1,154,375,619	86.7	176,552,061	13.3	1,330,928,680	100
1939	1,147,921,313	86.9	173,504,673	13.1	1,321,425,986	100
1940	1,125,696,720	86.3	178,294,401	13.7	1,303,991,121	100
1941	1,121,904,465	86.7	171,856,188	13.3	1,293,760,653	100
1942	1,116,537,281	85.6	187,857,584	14.4	1,304,394,865	100
1943	1,109,691,791	84.6	202,069,823	15.4	1,311,761,614	100
1944	1,097,774,061	84.1	207,125,645	15.9	1,304,899,706	100
1945	1,085,596,923	83.2	218,677,458	16.8	1,304,274,386	100
1946	1,104,897,009	82.7	230,731,577	17.3	1,335,628,586	100

TABLE X

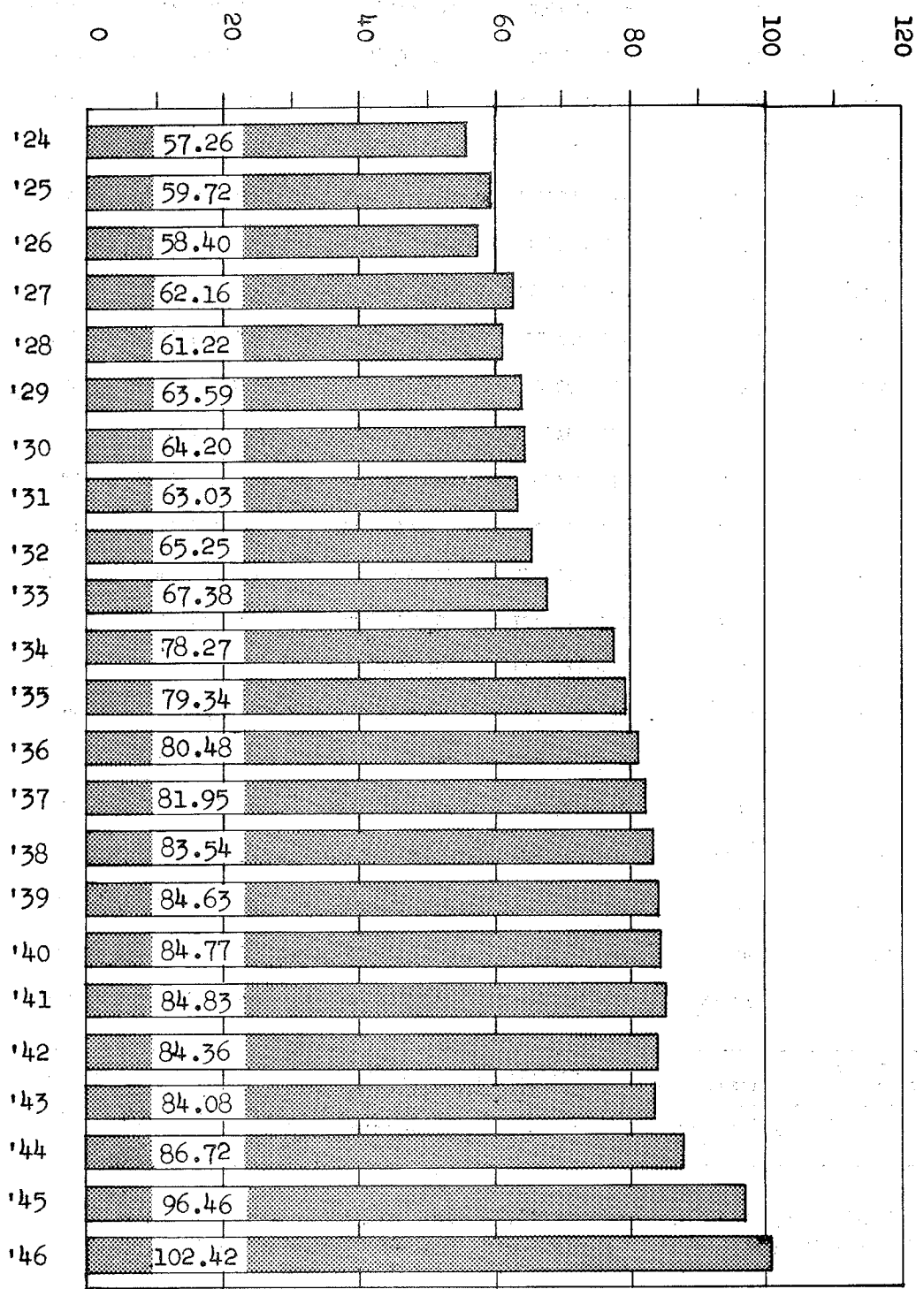
**TAX LEVY PER \$100 OF TRUE AND FULL VALUATION AND TAXABLE VALUE
OF REAL AND PERSONAL PROPERTY, 1924 - 1946**

Year of Levy	True and Full Valuations of Real and Personal Property	Taxable Valuations of Real and Personal Property	Real and Personal Property Tax Levies	Tax Levy per \$100 of True & Full Valuation		Tax Levy per \$100 Taxable Value	
				Amount	% Increase over 1924	Amount	% Increase over 1924
1924	\$5,385,235,346	\$1,951,306,248	\$111,738,200	\$2.07	--	\$5.73	--
1925	5,398,112,241	1,953,700,286	116,667,205	2.16	4.3%	5.97	4.2%
1926	5,401,711,256	1,946,757,690	113,753,423	2.11	1.9	5.84	1.9
1927	5,409,164,078	1,944,011,114	121,061,698	2.24	8.2	6.23	8.7
1928	5,401,554,388	1,939,993,340	119,983,387	2.22	7.2	6.18	7.8
1929	5,408,981,270	1,947,713,489	125,494,781	2.32	12.1	6.44	12.4
1930	5,292,939,751	1,899,465,688	122,186,244	2.31	11.6	6.43	12.2
1931	5,234,855,964	1,884,243,652	119,044,062	2.27	9.7	6.32	10.3
1932	4,528,630,005	1,635,743,220	107,011,558	2.36	14.0	6.54	14.1
1933	4,499,088,157	1,617,741,362	109,293,338	2.43	17.4	6.76	18.0
1934	4,254,678,657	1,396,853,633	109,652,952	2.58	24.6	7.85	37.0
1935	4,121,415,722	1,393,775,969	110,916,049	2.69	30.0	7.96	38.9
1936	4,207,482,170	1,371,970,514	110,768,827	2.63	27.0	8.07	40.8
1937	4,239,258,338	1,372,136,592	112,807,843	2.66	28.5	8.22	43.4
1938	4,115,589,143	1,330,928,680	111,576,632	2.71	30.9	8.38	46.2
1939	4,084,820,052	1,321,425,986	112,173,909	2.75	32.8	8.49	48.2
1940	4,074,121,807	1,303,991,121	110,890,177	2.72	31.4	8.50	48.3
1941	4,077,313,300	1,293,760,653	110,115,680	2.70	30.4	8.51	48.5
1942	4,206,611,148	1,304,394,865	110,041,219	2.62	26.6	8.44	47.3
1943	4,284,113,028	1,311,761,614	110,291,121	2.57	24.2	8.41	46.8
1944	4,261,840,926	1,304,899,706	113,156,903	2.66	28.5	8.67	51.3
1945	4,306,966,486	1,304,274,386	125,815,194	2.92	41.1	9.65	68.4
1946	4,406,971,338	1,335,628,586	136,800,241	3.10	49.8	10.24	78.7

Average
Mill
Rate

AVERAGE MILL RATE BY YEARS
1924 - 1946

Chart VII



SUMMARY

From the preceding paragraphs, certain definite facts regarding Minnesota's property taxes, values, and mill rates for the last twenty-three years can be stated. First, the true and full valuation of real property has been steadily decreasing since 1924 with the exception of the last two years in which there has been a slight increase in real property values. However, in 1946, real property valuations were over 25% less than they were in 1924. Second, the taxable valuation of real property has also been declining since 1924 and in 1946 was over 35% less than it was in 1924. Third, real property taxes have fluctuated over the twenty-three years from 1924 to 1946, but in 1946, real property taxes were nearly 16% higher than they were in 1924. Fourth, personal property true and full valuations have fluctuated considerably during the last twenty-three years and in 1946 were nearly 19% higher than they were in 1924. Fifth, taxable valuations of personal property have also fluctuated considerably in the last twenty-three years partly because of fluctuations in the business cycle and partly because of changes in the Minnesota classified property tax. In 1946, the taxable valuation of personal property was 5% less than it was in 1924. Sixth, personal property taxes have varied considerably in the last twenty-three years and in 1946 were nearly 65% higher than they were in 1924. Seventh, with decreasing taxable valuations on the one hand and increasing property taxes on the other hand, property tax mill rates have gradually risen, particularly in the last two years, and the average property tax mill rate was nearly 90% higher in 1946 than in 1924.

When property taxes and values are adjusted for changes in population, the conclusions stated above are not appreciably changed. In terms of the dollar amount of property taxes related to the dollar valuation of property, real property taxes were 55% higher in 1946 than they were in 1924 and personal property taxes were 39% higher.

TABLE XI
AVERAGE MILL RATES BY YEARS, 1924 - 1946

Year of Levy	Average State Mill Rate(a)	Highest County Average Mill Rate(b)	Lowest County Average Mill Rate	Range (Col. 2 Minus Col. 3)
	(1)	(2)	(3)	
1924	57.26	157.46	30.84	126.62
1925	59.72	146.82	32.92	113.90
1926	58.40	157.31	31.03	126.28
1927	62.16	157.49	34.10	123.39
1928	61.22	172.58	34.60	137.98
1929	63.59	169.45	32.56	136.89
1930	64.20	177.60	36.59	141.01
1931	63.03	166.51	33.97	132.54
1932	65.25	212.99	37.85	175.14
1933	67.38	201.46	38.64	162.82
1934	78.27	264.07	41.84	222.23
1935	79.34	304.40	41.55	262.85
1936	80.48	272.30	44.35	227.95
1937	81.95	249.42	44.32	205.10
1938	83.54	282.81	44.21	238.60
1939	84.63	226.46	43.58	182.88
1940	84.77	185.01	43.11	141.90
1941	84.83	191.96	43.58	148.38
1942	84.36	203.85	45.64	158.21
1943	84.08	196.94	44.40	152.54
1944	86.72	181.52	48.36	133.16
1945	96.46	199.43	58.25	141.18
1946	102.42	188.58	67.85	120.73

(a) Secured by dividing total tax levies for all governmental units by total taxable value of real and personal property.

(b) County average mill rates secured by dividing total tax levies for all governmental units within each county by total taxable values.

CHAPTER II

MINNESOTA'S PROPERTY TAXES, VALUES, AND MILL RATES

1940 - 1946

In the preceding chapter, Minnesota's property taxes, values and mill rates were presented for the twenty-three year period from 1924 to 1946 inclusive. It is the purpose of this chapter to present the same information for the seven year period from 1940 to 1946 inclusive, with particular emphasis upon a comparison between 1940, the first full year before World War II, and 1946, the first full year after World War II. In this chapter, we will try to answer the question: How does Minnesota's pre-war property tax system compare with its present system?

TRUE AND FULL PROPERTY VALUATIONS, 1940 - 1946

In 1946, the true and full value of real property in Minnesota was only slightly higher than it was in 1940 but the true and full value of personal property was 39% higher than in 1940. Real and personal property true and full valuations, from 1940 to 1946, are presented below:

TABLE XII

TRUE AND FULL VALUATIONS OF REAL PROPERTY AND PERSONAL PROPERTY AS EQUALIZED BY STATE BOARD OF EQUALIZATION IN MINNESOTA, 1940 - 1946

Year of Assessment	True and Full Valuations					
	Real (a) Property	% of 1940	Personal Property	% of 1940	Total Real and Personal Property	% of 1940
1940	\$3,339,038,959	--	\$735,082,848	--	\$4,074,121,807	--
1941	3,339,038,959	100.0%	738,274,341	100.4%	4,077,313,300	100.1%
1942	3,348,602,686	102.3	858,008,462	116.7	4,206,611,148	103.2
1943	3,348,602,686	102.3	935,510,342	127.3	4,284,113,028	105.2
1944	3,326,932,624	99.6	934,908,302	127.2	4,261,840,926	104.6
1945	3,326,932,624	99.6	980,033,862	133.3	4,306,966,486	105.7
1946	3,385,200,421	101.4	1,021,770,917	139.0	4,406,971,338	108.2

(a) Since real property is assessed in the even-numbered year, these valuations are carried over to the following year also.

From the above table, it should be noted that Minnesota emerged from World War II with approximately the same true and full real property valuations that it had before the war: real property true and full valuations were \$3,385,200,421 in 1946 as compared with \$3,339,038,959 in 1940, an increase of 1.4%. On the other hand, personal property true and full valuations were over \$285,000,000 higher in 1946 than they were in 1940, rising from \$735,082,848 in 1940 to \$1,021,770,917 in 1946, an increase of 39%. Personal property true and full valuations have increased in importance, rising from 22% of total true and full valuations in 1940 to 30% in 1946. Combined real and personal property true and full valuations were 8.2% higher in 1946 than in 1940.

TABLE XIII

TRUE AND FULL VALUATIONS, BY CLASSES, OF REAL AND PERSONAL PROPERTY
1940 and 1946
(000 Omitted)

Class	Assessed Value (Percent of Full and True)	Personal Property		Real Property	
		1940	1946	1940	1946
1 Mines and Unmined Iron Ore	50%	\$ 12,918	\$ 6,637	\$ 352,307	\$ 240,689
1-A Products of Blast Furnaces	15%		154		
2 Household Goods	25%	141,992	183,801		
3 Rural Non-homestead Real Estate and Business Personal Property	33 1/3%	401,273	375,040	1,034,434	1,034,916
3-A Farm Products in Hands of Producers	10%	106,523	15,685		
3-B Rural Homestead Real Estate	20%			423,805	459,960
3-C Urban Homestead Real Estate	25%			588,846	751,287
3-D Livestock and Farm Machinery	20%		348,627		
4 Urban Non-homestead Real Estate and all Other Personal Property	40%	72,376	87,284	938,167	898,348
Special Classes *	5%		4,543		
Total		\$735,082	\$1,021,771	\$3,337,559	\$3,385,200

* Personal property of electric light and power companies outside of corporate limits.

The changes which have occurred in the various classes of real and personal property from 1940 to 1946 can be observed by inspection of Table XIII, page 27. It should be noted that the net decrease in the true and full valuation of unmined iron ore from 1940 to 1946, as a result of large withdrawals of iron ore during the war, was so great that it was nearly sufficient to offset increases in all other classes of real property. Rural non-homestead real estate remained practically unchanged from 1940 to 1946 but rural homestead real estate increased approximately \$36,000,000. The largest increase in real property true and full valuations occurred in urban homestead real estate which increased over \$162,000,000, rising from \$588,846,000 in 1940 to \$751,287,000 in 1946. Urban non-homestead real estate decreased during the war and was approximately \$40,000,000 less in 1946 than it had been in 1940. The increase in personal property true and full valuations in 1940 appears to have been brought about by a combination of two factors: (1) a change in the classification of certain personal property items and (2) an increase in the valuation of certain classes of personal property. The decrease in the personal property in Class 1 apparently represents the depletion of stock piles of iron ore arising from war time demands. Despite war time shortages in consumers' durable goods, the true and full valuation of household goods was \$42,000,000 higher in 1946 than it had been in 1940. Business personal property on the other hand was \$26,000,000 less in 1946, part of which decrease is accounted for by the depletion of retail and wholesale stocks at the end of the war and part of which is the result of the changing of livestock (except horses) from Class 3 at 33-1/3% to Class 3-D at 20% and of changing horses and farm machinery from a 10% classification to a 20% classification. Livestock and farm machinery account for a considerable part of the increase in personal property valuations which occurred from 1940 to 1946.

PROPERTY TAXES, 1940 - 1946

Property taxes remained relatively unchanged during World War II, but with the cessation of hostilities, the lifting of war time restrictions upon materials, and the rise in the price level, the expenditures of local governments in Minnesota greatly increased. In 1945 and 1946, property taxes in Minnesota reached an all time peak and in 1946 were nearly 24% higher than they had been in 1940. (See Table XIV below).

**TABLE XIV
REAL AND PERSONAL PROPERTY TAXES, 1940 - 1946**

Year Property Tax is Levied*	Taxes Upon Real Estate		Taxes Upon Personal Property		Total Taxes	
	Amount	% of 1940	Amount	% of 1940	Amount	% of 1940
1940	\$ 93,953,537	--	\$16,589,539	--	\$110,543,076	--
1941	93,752,899	99.8%	15,997,196	96.4%	109,750,095	99.3%
1942	92,854,746	98.8	17,186,473	103.6	110,041,219	99.5
1943	92,247,073	98.2	18,044,048	108.8	110,291,121	99.8
1944	93,965,491	100.0	19,191,412	115.7	113,156,903	102.4
1945	103,307,658	110.0	22,507,536	135.7	125,815,194	113.8
1946	111,546,030	118.7	25,254,211	152.2	136,800,241	123.8

* These taxes are payable in the following year.

Real property taxes were \$111,546,030 in 1946 as compared with \$93,953,537 in 1940, an increase of nearly 19%. Personal property taxes increased over 52% from 1940 to 1946, rising from \$16,589,539 to \$25,254,211. As mentioned in Chapter I the principal cause of these higher property taxes has been the rise in the price level in the last two years which has necessitated the expenditure of more money by local governments in order to provide the same services which had been provided before the war.

When we compare the changes which have occurred in true and full valuations of property in the last seven years with the changes which have occurred in property taxes, we find that the dollar burden of property taxes is 14% higher now than it was before the war. (See Table XV below).

TABLE XV
COMPARISON OF TRUE AND FULL VALUATIONS OF REAL
AND PERSONAL PROPERTY WITH TOTAL TAX LEVIES
1940 - 1946

Year of Assessment	True and Full Valuations of Real and Personal Property	Total Property Taxes Levied Upon Valuations in Column 1	Total Tax Levies Per \$100 of True and Full Valuations	
	Amount	Amount	Amount	Per cent of 1940
1940	\$4,074,121,807	\$110,890,177	\$2.72	
1941	4,077,313,300	110,115,680	2.70	99.3%
1942	4,206,611,148	110,041,210	2.62	96.3
1943	4,284,113,028	110,291,121	2.57	94.5
1944	4,261,840,926	113,156,903	2.66	97.8
1945	4,306,966,486	125,815,194	2.92	107.4
1946	4,406,971,338	136,800,241	3.10	114.0

From the above table, it should be noted that property taxes which averaged \$2.72 per \$100 of true and full valuation in 1940 have increased to \$3.10 in 1946, an increase of 14%. In the preceding table, real and personal property taxes and values were combined but when we separate this combined total into its real and personal property elements, we find that the dollar burden of real property

taxes is higher than the dollar burden of personal property taxes. In Table XVI below, real property taxes per \$100 of true and full valuation are presented:

TABLE XVI
TAX LEVY PER \$100 OF TRUE AND FULL VALUE
OF REAL PROPERTY, 1940 - 1946

Year of Levy	True & Full Values	Tax Levies	Tax Levy per \$100 of True & Full Value	
			Amount	% Increase over 1940
1940	\$3,339,038,959	\$ 93,953,537	\$2.81	--
1941	3,339,038,959	93,752,899	2.81	--
1942	3,348,602,686	92,854,746	2.77	* 1.4%
1943	3,348,602,686	92,247,073	2.75	* 2.1
1944	3,326,932,624	93,965,491	2.82	.3
1945	3,326,932,624	103,307,658	3.10	10.3
1946	3,385,200,421	111,546,030	3.30	17.4

* Decrease

Real property taxes per \$100 of true and full valuation were \$3.30 in 1946 as compared with \$2.81 in 1940, which represents an increase of over 17%. Personal property taxes in relation to personal property valuations did not increase as much as real property taxes. (See Table XVII below).

TABLE XVII
TAX LEVY PER \$100 OF TRUE AND FULL VALUE
OF PERSONAL PROPERTY, 1940 - 1946

Year of Levy	True & Full Values	Tax Levies	Tax Levy per \$100 of True & Full Value	
			Amount	% Increase over 1940
1940	\$735,082,848	\$16,589,539	\$2.26	--
1941	738,274,341	15,997,196	2.17	* 3.1%
1942	858,008,462	17,186,473	2.00	* 11.5
1943	935,510,342	18,044,048	1.93	* 14.6
1944	934,908,302	19,191,412	2.05	* 9.3
1945	930,033,862	22,507,536	2.30	1.8
1946	1,021,770,917	25,254,211	2.47	9.3

* Decrease

In 1940, personal property taxes were \$2.26 per \$100 of true and full valuation while in 1946 this ratio had increased to \$2.47, representing an increase of slightly over 9%. While the dollar burden of both real and personal property taxes has increased in the last two years, the increase in the dollar burden of real property taxes has been almost double that of personal property taxes.

In the preceding paragraphs, the relationship of property taxes to property valuations was presented without regard to population. However if there had been an increase in population from 1940 to 1946, property taxes and property valuations could have increased without changing the amount applicable to each person. Because of the great shifts in population which occurred during the war, it is almost impossible to secure a reliable estimate of Minnesota's population during the war period. The United States Department of Commerce, Bureau of the Census, issued estimated population figures for Minnesota from 1940 to 1945 but these figures were very greatly influenced by the entry of persons from Minnesota into the armed forces. Caution should be exercised in using per capita figures based upon estimated civilian population because the reduction of population by the number of persons in the armed services tends to make the resulting per capita figures higher than they properly should be. With the end of the war and the return of a great many persons from the armed services to Minnesota, there has been an increase in Minnesota's population but the extent of this increase is difficult to measure. From the best available estimates, it does not appear that Minnesota's population in 1946 was any larger than it was in 1940. In the population figure for 1946 for Minnesota presented below, the 1945 civilian population has been increased by the number of persons who entered the armed services from Minnesota. No attempt has been made to estimate the shift in civilian population which occurred at the end of the war as a result of the closing down of many war plants in Minnesota. These qualifications should be borne in mind when interpreting the table given below:

TABLE XVIII

COMPARISON OF PER CAPITA REAL AND PERSONAL PROPERTY VALUATIONS WITH PER CAPITA TAX LEVIES, 1940 - 1946

Year	Per Capita True and Full Valuations of Real and Personal Property	Per Cent of 1940	Per Capita Tax Levies Excluding Special Assessments	Per Cent of 1940
1940	\$1,458	--	\$39.68	--
1941	1,480	101.5%	39.97	100.7%
1942	1,583	108.6	41.40	104.3
1943	1,675	114.9	43.11	108.6
1944	1,708	117.1	45.35	114.3
1945	1,733	118.9	50.63	127.6
1946	1,608	110.3	49.89	125.7

From the table given above, it appears that the per capita true and full valuation of all real and personal property in Minnesota was slightly over 10% higher in 1946 than it was in 1940 and per capita property taxes were nearly 26% higher. Even when adjusted for population, therefore, Minne-

sota's property taxes appear to have increased faster than the increase in valuations when both taxes and values are adjusted for population change.

TAXABLE VALUES, 1940 - 1946

The valuations presented in the preceding paragraphs have been true and full values, which represent the assessor's estimate of the value of the property, but under Minnesota's classified property tax system, each class of property is valued for tax purposes at varying percentages of its true and full value. The taxable value of property, therefore, represents the valuation used by the county auditor when he spreads the property tax levies. These valuations are presented in the table below:

TABLE XIX
TAXABLE VALUATIONS OF REAL AND PERSONAL PROPERTY, 1940 - 1946

Year of Assessment	Taxable Valuations					
	Real Property	% of 1940	Personal Property	% of 1940	Total Real and Personal Property	% of 1940
1940	\$1,125,696,720	--	\$178,294,401	--	\$1,303,991,121	--
1941	1,121,904,465	99.7%	171,856,188	96.4%	1,293,760,653	99.2%
1942	1,116,587,281	99.2	187,857,584	105.4	1,304,394,865	100.0
1943	1,109,691,791	98.6	202,069,823	113.3	1,311,761,614	100.6
1944	1,097,774,061	97.5	207,125,645	116.2	1,304,899,706	100.1
1945	1,085,596,928	96.4	218,677,458	122.6	1,304,274,386	100.0
1946	1,104,897,009	98.2	230,731,577	129.4	1,335,628,586	102.4

From the above table, it should be noted that real property taxable valuations declined fairly steadily throughout the war and in 1946 were nearly 2% less than they were in 1940. These taxable valuations should be compared with real property true and full valuations in Table XII, page 26, and with Table XIII, page 27. Because the greatest decline in true and full valuations occurred in Class 1 property, unmined iron ore which is assessed at 50% of its value for tax purposes, and because the greatest increase in true and full valuations occurred in urban homestead property, which is assessed at 25% of its true and full value for the first \$1000, it should be noted that taxable valuations of real property have actually declined slightly from 1940 to 1946 while true and full valuations have increased slightly in the same period. The taxable valuation of personal property was 29% greater in 1946 than in 1940. Because personal property taxable valuations account for approximately one-fifth of the total valuations, the increase in personal property taxable valuations had a relatively slight effect upon the combined total of real and personal property taxable valuations.

When taxable valuations are adjusted for population, we find that per capita taxable real property valuations were the same in 1946 as they were in 1940. Per capita personal property valuations amounted to \$84 in 1946 as compared with \$64 in 1940, most of which increase took place during the war years. (See Table XX).

TABLE XX

**PER CAPITA TAXABLE VALUATIONS
OF REAL AND PERSONAL PROPERTY, 1940 - 1946**

Year	Population	Per Capita Taxable Valuation		
		Real Property	Personal Property	Total Real and Personal Property
1940 (a)	2,794,371	\$403	\$64	\$467
1941	2,754,725	407	62	469
1942	2,658,168	420	71	491
1943	2,558,085	434	79	513
1944	2,494,945	440	83	523
1945	2,484,993	437	88	525
1946 (b)	2,741,823	403	84	487

(a) Estimated population as of July 1 for years given (U. S. Department of Commerce).

(b) Population estimated by National Association of Tax Administrators.

COMPARISON OF PER CAPITA INCOME, PROPERTY TAXES, AND PROPERTY VALUES

Per capita income payments to individuals in Minnesota are estimated by the United States Department of Commerce each year. If we assume that the receipt of income by property owners parallels the income received by all persons in Minnesota, we can then compare per capita property taxes and values with per capita incomes and draw some conclusions as to the "real burden" of property taxes. A comparison of per capita income and per capita property taxes is presented below:

TABLE XXI

**COMPARISON OF PER CAPITA PROPERTY TAX WITH
PER CAPITA INCOME IN MINNESOTA 1940 - 1946**

Year	Per Capita Property Tax		Per Capita Income (a)		Per Capita Property Tax Per Cent of Per Capita Income
	Amount	Per Cent of 1940	Amount	Per Cent of 1940	
1940	\$39.68	--	\$ 509	--	7.8%
1941	39.97	100.7%	589	115.7%	6.8
1942	41.40	104.3	759	149.1	5.4
1943	43.11	108.6	915	179.8	4.7
1944	45.35	114.3	968	190.2	4.7
1945	50.63	127.6	1,061	208.4	4.8
1946	49.89	125.7	1,114	218.9	4.5

(a) U. S. Department of Commerce except for 1946 which is estimated by this department.

Per capita incomes in Minnesota have increased phenomenally since 1940, rising from \$509 to \$1,114, an increase of 119%. During the same period, Minnesota per capita property taxes have increased nearly 26%. In 1940, property taxes averaged 7.8% of income payments, while in 1946, property taxes amounted to only 4.5% of income payments. On the average, it appears that the higher property taxes in 1946 are easier to pay than they were in 1940. A comparison of per capita income and per capita true and full values and per capita taxable values is presented in Table XXII below:

TABLE XXII

PER CAPITA INCOME PAID, PER CAPITA TRUE AND FULL PROPERTY VALUATIONS,
AND PER CAPITA TAXABLE PROPERTY VALUATIONS IN MINNESOTA, 1940-1946

Year	Population	Per Capita Income (a)		Per Capita True and Full Valuations		Per Capita Taxable Valuations	
		Amount	Per Cent of 1940	Amount	Per Cent of 1940	Amount	Per Cent of 1940
1940	2,794,371 (b)	\$ 509	---	\$1,458	---	\$ 467	---
1941	2,754,725	589	115.7%	1,480	101.5%	469	100.4%
1942	2,658,168	759	149.1	1,583	108.6	491	105.1
1943	2,558,085	915	179.8	1,675	114.9	513	109.8
1944	2,494,945	968	190.2	1,708	117.2	523	112.0
1945	2,484,993	1,061	208.4	1,733	118.9	525	112.4
1946	2,741,823 (c)	1,114	218.9	1,608	110.3	487	104.3

(a) U. S. Department of Commerce, except for 1946 which is estimated by this department.
 (b) Estimated population as of July 1 for years given. (U. S. Department of Commerce)
 (c) Population estimated by National Association of Tax Administrators.

HOMESTEAD AND NON-HOMESTEAD TAXABLE VALUES, 1940 - 1946

During World War II, property enjoying the low rate of valuation under the homestead classification gradually increased in Minnesota while all other "non-homestead" property gradually declined. This can be observed by examination of Table XXIII presented below:

TABLE XXIII

COMPARISON OF HOMESTEAD AND NON-HOMESTEAD
TAXABLE VALUES, 1940 - 1946

Year	Homestead Taxable Valuations		Non-Homestead Taxable Valuations	
	Amount	Per Cent of Yearly Total	Amount	Per Cent of Yearly Total
1940	\$231,869,556	17.78%	\$1,072,121,565	82.22%
1941	243,540,278	18.82	1,050,220,375	81.18
1942	252,578,597	19.36	1,051,816,268	80.64
1943	256,241,076	19.53	1,055,520,538	80.47
1944	260,040,908	19.93	1,044,858,798	80.07
1945	267,571,845	20.51	1,036,702,541	79.49
1946	279,860,376	20.95	1,055,768,210	79.05

In 1946, homestead taxable valuations were nearly \$50,000,000 greater than they were in 1940 and non-homestead valuations were nearly \$16,000,000 less in 1946 than they were in 1940. The proportion of the total taxable value consisting of homestead taxable valuation has gradually increased since 1940. In 1940, 17.8% of total taxable valuations was homestead taxable values but in 1946, homestead valuations accounted for nearly 21% of total taxable values. This trend of increasing homestead taxable values is one of the factors accounting for an increase in property tax mill rates in recent years.

AVERAGE MILL RATES, 1940 - 1946

We have already noted that property taxes were higher in 1946 than in 1940 and that property valuations during the same period have increased only slightly. As a consequence, it is to be expected that property tax mill rates will be found to have increased since 1940. This conclusion is borne out in Table XXIV below:

TABLE XXIV

AVERAGE MILL RATES BY YEARS, 1940 - 1946

Year	Average Mill Rate (a)	Per Cent of 1940	Highest County Average Mill Rate (b)	Lowest County Average Mill Rate
1940	84.77	--	185.01	43.11
1941	84.83	100.1	191.96	43.58
1942	84.86	99.5	203.85	45.64
1943	84.08	99.2	196.94	44.40
1944	86.72	102.3	181.52	48.36
1945	96.46	113.8	199.43	58.25
1946	102.42	120.8	188.53	67.85

(a) Secured by dividing total tax levies for all governmental units by total taxable value of real and personal property.

(b) County average mill rates secured by dividing total tax levies for all governmental units within each county by total taxable values.

In 1940, the average property tax mill rate was 84.77 but in 1946, this average rate had increased to 102.42, an increase of nearly 21%. It should also be noted from the table given above that the spread between the lowest county average mill rate and the highest county average mill rate was appreciably smaller in 1946 than in 1940. In 1940, the highest county average mill rate was 185.01 and the lowest county average mill rate in that year was 43.11, a difference of 141.90. In 1946, however, the highest county average mill rate had increased only three points to 188.53 while the lowest county average mill rate had increased nearly twenty-four points to 67.85, a difference of 120.73. This is an indication that the increase in the average state mill rate is being brought about more by an increase in the low mill rate districts than it is by an increase in the high mill rate districts.

TABLE XXV

STATE PROPERTY TAX LEVIES FOR STATE PURPOSES ONLY, BY YEAR OF LEVY, 1940 - 1946

	1940	1941	1942	1943	1944	1945	1946
General Revenue.....	\$.....	\$1,249,762	\$ 62,963	\$.....	\$.....	\$2,581,388	\$3,030,059
General School.....	1,072,122	1,050,220	1,049,889	.....	.....	.....	.....
Road and Bridge.....	1,072,122	.....	.....	.....	.....	.....	.....
Educational Building.....	150,097	210,004	.....	.....	.....	.....	316,731
General University.....	246,587	241,551	241,359	242,772	240,317	238,442	242,827
Soldiers' Relief.....	107,212	105,022	104,939	105,552	104,486	103,670	105,577
Executive Council, State Board of Relief.....	321,636	220,546	1,101,858	274,436	.....	.....	105,577
Teachers' Retirement.....	289,384	270,034	270,250	331,858	299,352	266,951	291,452
National Guard Armories.....	.....	12,938	.....	.....	.....	.....	.....
Red Lake Game Preserve.....	42,885	84,018	65,749	.....	.....	.....	.....
State Building.....	260,798	116,438	503,965	253,325	407,495	549,452	549,000
Reforestation and Flood Control.....	64,326	126,026	65,749	.....	.....	.....	.....
Marshall County Reforestation.....	10,721	52,511	.....	.....	.....	.....	.....
Minnesota Public Relief.....	7,048,818	5,230,098	3,785,818	2,707,409	1,400,107	1,731,295	1,319,712
State Hospital.....	182,559	181,126	157,797	.....	143,539	143,470	120,207
Old Age Assistance.....	21,442	252,053	619,139	327,211	334,353	321,378	.....
Rural Credit Deficiency.....	.....	.....	1,722,620	1,574,119	1,892,100	1,891,202	1,816,455
School District Relief.....	.....	.....	62,963	58,054	52,243	62,202	52,788
Minnesota Metropolitan Airports.....	.....	.....	.....	.....	114,934	114,037	116,135
Mayo Memorial Building.....	.....	.....	.....	.....	.....	393,947	401,192
State Employees' Retirement.....	.....	.....	.....	.....	.....	311,011	316,731
Totals.....	\$10,890,709	\$9,402,347	\$9,764,558	\$5,874,736	\$4,988,926	\$8,708,445	\$8,784,443

TABLE XXVI

STATE MILL RATES FOR STATE PURPOSES ONLY BY YEAR OF LEVY, 1940 - 1946

	1940	1941	1942	1943	1944	1945	1946
General Revenue.....	--	1.19	.06	--	--	2.49	2.87
General School.....	1.00	1.00	1.00	--	--	--	--
Road and Bridge.....	1.00	--	--	--	--	--	--
Educational Bldg.....	.14	.20	--	--	--	--	--
General University.....	.23	.23	.23	.23	.23	.23	.23
Soldiers' Relief.....	.10	.10	.10	.10	.10	.10	.10
State Board of Relief.....	.30	.21	1.05	.26	--	--	.10
Teachers' Retirement (a).....	.38	.36	.36	.44	.40	.36	.39
National Guard Armories.....	--	.01	--	--	--	--	--
Red Lake Game Preserve.....	.04	.08	.04	--	--	--	--
State Building.....	.20	.09	.46	.24	.39	.53	.82 (b)
Reforestation and Flood Control.....	.06	.12	.06	--	--	--	--
Marshall County Reforestation.....	.01	.05	--	--	--	--	--
Minnesota Public Relief.....	6.38	4.98	3.56	2.565	1.34	1.67	.98
Minnesota Public Relief Redemption.....	--	--	--	--	--	--	.27
State Hospital.....	.14	.14	.12	--	.11	.11	.09
Old Age Assistance.....	.02	.24	.59	.31	.32	.31	--
Rural Credit Deficiency.....	--	--	1.31	1.20	1.45	1.45	1.36
School District Relief.....	--	--	.06	.055	.05	.06	.05
Minnesota Metropolitan Airports.....	--	--	--	--	.11	.11	.11
Mayo Memorial Bldg.....	--	--	--	--	--	.38	.38
State Employees' Retirement...	--	--	--	--	--	.30	.30
Totals.....	10.00	9.00	9.00	5.40	4.50	8.10	8.05

(a) Mill rate given does not apply to St. Paul, Minneapolis or Duluth.

(b) State and University Building.

PROPERTY TAXES FOR STATE PURPOSES

During World War II, property tax levies for state purposes declined sharply. A large part of this decline is accounted for by the almost complete elimination of property tax levies for the state general revenue fund during the war and by the decrease in state levies for public relief. The increase in state property tax levies at the end of the war is accounted for principally by the re-establishment of property tax levies for state general revenue fund purposes. (See Table XXV, page 36).

State mill rates for state purposes only are presented in Table XXVI, page 37.

SUMMARY

From the data presented in this chapter, it is possible to draw the following pertinent conclusions regarding Minnesota's property taxes, values and mill rates:

- (1) One year after the end of World War II, Minnesota's property taxes were 24% higher than they were in the pre-war period and had reached the highest level ever attained in the state;
- (2) From 1940 to 1946, personal property taxes increased at a faster rate than real property taxes and now represent a larger proportion of total property taxes than they did in 1940;
- (3) The true and full valuation of real and personal property combined increased only very slightly from 1940 to 1946;
- (4) The taxable valuation of real property decreased from 1940 to 1946 but, during the same period, the taxable valuation of personal property increased substantially;
- (5) The dollar burden of real property taxes increased at a rate almost double the increase in the dollar burden of taxes upon personal property from 1940 to 1946;
- (6) Because of relatively unchanged property values and greatly increased property taxes, property tax mill rates were substantially higher after World War II than they were before.

CHAPTER III

1946 PROPERTY TAXES, VALUES, AND MILL RATES BY COUNTY

In the preceding two chapters, information regarding Minnesota's property taxes, values and mill rates was presented for the entire state. It is the purpose of this chapter to present similar information for the most recent year classified by county. The data presented in this chapter represents 1946 valuations and property taxes payable in 1947.

1946 REAL AND PERSONAL TAXES CLASSIFIED BY COUNTY

Table XXVII, page 40, presents real and personal property taxes for each county in the state and shows the percentage of total property tax in each county consisting of real and personal property taxes. A number of interesting variations between counties can be observed in this table. In the average county in the state, 81.5% of all property taxes consists of taxes upon real property and 18.5% represents taxes upon personal property. The ratio of real property taxes to total property taxes in a county varies from as low as 62.3% in Cook County to 90.4% in Lake County. The two large metropolitan counties, Hennepin and Ramsey, have approximately the same proportion of total taxes upon real estate. In St. Louis County on the other hand, probably because of iron ore, nearly 90% of all property taxes are upon real property.

1946 CITY AND VILLAGE PROPERTY TAXES CLASSIFIED BY COUNTY

Of the total real and personal property taxes in 1946, payable in 1947 (\$136,800,241), \$94,359,867 represents property taxes levied upon property located in city and village limits. Of this total city and village tax, \$74,928,768, or 79.4%, is accounted for by taxes upon real property and \$19,431,099, or 20.6%, is personal property tax. The amount of property tax levied upon property in the cities and villages within each county in 1946 is presented in Table XXVIII, page 42.

There is a considerable variation from one county to the next in the proportion of real property taxes to total taxes in the various cities and villages within the county. In Norman County, for example, 66.2% of all city and village property taxes represents taxes upon real property. On the other hand, real property taxes account for 88.6% of all city and village property taxes in St. Louis County. In the two metropolitan counties, Hennepin and Ramsey, approximately three-fourths of all property taxes are taxes upon real property.

1946 TOWNSHIP PROPERTY TAXES CLASSIFIED BY COUNTY

Of the total property taxes in 1946, payable in 1947, \$42,440,374 is accounted for by taxes upon property located outside of city and village limits. In this report, these taxes are referred to as "township taxes".

By far, the largest part of township taxes consists of taxes upon real property. Real property taxes in townships amounted to \$36,617,262, or 86.3%, of the total 1946 township taxes of \$42,440,374. Only 13.7% of township property taxes in 1946 was levied upon personal property having a situs outside of city and village limits. (See Table XXIX, page 44).

COMPARISON OF TAXABLE VALUATIONS IN TOWNSHIPS, CITIES AND VILLAGES IN 1946

The total taxable valuation of all real and personal property in the state for 1946 was \$1,335,628,586 of which amount \$794,974,044, or 59.5%, represents a taxable value of real and personal property located within city and village limits and \$540,654,542, or 40.5%, represents the taxable value of real and personal property located outside of city and village limits in townships. (See Table XXX, page 47).

TABLE XXVII

REAL AND PERSONAL PROPERTY TAXES,
CLASSIFIED BY COUNTY, 1946
(1946 TAXES PAYABLE IN 1947)

County	Real Property Taxes		Personal Property Taxes		Total Real and Personal Property Taxes
	Amount	% of Total	Amount	% of Total	
Aitkin.....	\$ 298,625	82.5%	\$ 62,375	17.5%	\$ 356,000
Anoka.....	618,568	86.1	99,908	13.9	718,476
Becker.....	647,367	84.0	123,512	16.0	770,879
Beltrami.....	444,891	78.8	119,747	21.2	564,638
Benton.....	405,569	80.8	96,598	19.2	502,167
Big Stone.....	397,984	82.8	82,662	17.2	480,646
Blue Earth.....	1,378,878	80.5	334,316	19.5	1,713,194
Brown.....	934,100	84.8	167,541	15.2	1,101,641
Carlton.....	822,892	80.1	203,918	19.9	1,026,810
Carver.....	552,185	82.5	116,985	17.5	669,170
Cass.....	343,372	82.1	75,084	17.9	418,456
Chippewa.....	687,476	80.2	169,451	19.8	856,927
Chisago.....	407,157	81.2	94,186	18.8	501,343
Clay.....	839,383	84.7	152,136	15.3	991,519
Clearwater.....	197,715	81.4	45,313	18.6	243,028
Cook.....	59,900	62.3	36,194	37.7	96,094
Cottonwood.....	694,039	82.1	150,827	17.9	844,866
Crow Wing.....	979,621	87.4	141,216	12.6	1,120,837
Dakota.....	1,523,601	86.0	248,079	14.0	1,771,680
Dodge.....	523,691	82.0	114,917	18.0	638,608
Douglas.....	636,596	81.9	140,594	18.1	777,190
Faribault.....	989,069	83.6	194,607	16.4	1,183,676
Fillmore.....	970,985	82.2	210,734	17.8	1,181,719
Freeborn.....	1,214,688	81.7	271,320	18.3	1,486,008
Goodhue.....	1,249,925	82.6	262,618	17.4	1,512,543
Grant.....	382,820	83.0	78,147	17.0	460,967
Hennepin.....	26,302,545	77.3	7,743,665	22.7	34,046,210
Houston.....	486,006	80.6	116,968	19.4	602,974
Hubbard.....	235,749	82.6	49,588	17.4	285,337
Isanti.....	326,809	81.7	73,042	18.3	399,851
Itasca.....	1,875,727	89.6	217,273	10.4	2,093,000
Jackson.....	728,403	84.0	138,632	16.0	867,035
KanabeC.....	246,811	77.3	72,406	22.7	319,217
Kandiyohi.....	888,844	82.9	182,934	17.1	1,071,778
Kittson.....	405,906	81.7	90,860	18.3	496,766
Koochiching.....	465,553	70.7	192,732	29.3	658,285
Lac Qui Parle.....	661,315	83.9	126,864	16.1	788,179
Lake.....	177,997	90.4	18,955	9.6	196,952
Lake of the Woods.....	90,177	77.8	25,719	22.2	115,896
Le Sueur.....	603,353	83.2	122,070	16.8	725,423
Lincoln.....	438,503	82.8	90,933	17.2	529,436
Lyon.....	785,515	82.8	163,599	17.2	949,114
McLeod.....	746,509	81.1	173,991	18.9	920,500
Mahnomen.....	141,487	82.0	30,955	18.0	172,442
Marshall.....	535,090	82.8	111,151	17.2	646,241
Martin.....	1,100,022	82.0	234,027	18.0	1,334,049
Meeker.....	665,693	83.6	130,477	16.4	796,170
Mille Lacs.....	344,884	75.6	111,467	24.4	456,351
Morrison.....	671,035	81.5	151,930	18.5	822,965
Mower.....	1,427,893	79.3	373,226	20.7	1,801,119

TABLE XXVII - (Continued)

REAL AND PERSONAL PROPERTY TAXES,
CLASSIFIED BY COUNTY, 1946
(1946 TAXES PAYABLE IN 1947)

County	Real Property Taxes		Personal Property Taxes		Total Real and Personal Property Taxes
	Amount	% of Total	Amount	% of Total	
Murray.....	\$ 567,891	81.9%	\$ 125,116	18.1%	\$ 693,007
Nicollet.....	476,993	83.8	92,238	16.2	569,231
Nobles.....	876,769	82.4	186,783	17.6	1,063,552
Norman.....	439,748	81.9	96,897	18.1	536,645
Olmsted.....	2,238,637	86.9	338,222	13.1	2,576,859
Otter Tail.....	1,331,009	80.5	322,285	19.5	1,653,294
Pennington.....	378,671	79.7	96,646	20.3	475,317
Pine.....	473,179	79.2	124,170	20.8	597,349
Pipestone.....	536,983	82.2	115,898	17.8	652,881
Poik.....	1,120,729	80.9	264,682	19.1	1,385,411
Pope.....	488,054	81.0	114,476	19.0	602,530
Ramsey.....	11,443,749	76.4	3,526,356	23.6	14,970,105
Red Lake.....	187,563	77.8	53,594	22.2	241,157
Redwood.....	849,064	83.9	163,192	16.1	1,012,256
Renville.....	1,021,729	84.6	185,327	15.4	1,207,056
Rice.....	1,031,801	83.4	206,015	16.6	1,237,816
Rock.....	534,706	83.4	106,525	16.6	641,231
Roseau.....	318,862	76.0	100,444	24.0	419,306
St. Louis.....	16,496,492	89.9	1,858,009	10.1	18,354,501
Scott.....	456,229	84.9	80,826	15.1	537,055
Sherburne.....	248,571	85.7	41,531	14.3	290,102
Sibley.....	614,545	83.9	118,229	16.1	732,774
Stearns.....	1,786,718	82.2	385,809	17.8	2,172,527
Steele.....	735,165	81.2	170,139	18.8	905,304
Stevens.....	437,382	80.9	103,272	19.1	540,654
Swift.....	651,305	82.7	135,991	17.3	787,296
Todd.....	747,381	81.7	167,562	18.3	914,943
Traverse.....	339,368	84.6	61,863	15.4	401,231
Wabasha.....	611,344	81.3	140,880	18.7	752,224
Wadena.....	256,791	73.3	93,461	26.7	350,252
Waseca.....	598,508	84.4	111,036	15.6	709,544
Washington.....	848,704	82.5	179,996	17.5	1,028,700
Watonwan.....	533,356	85.4	91,176	14.6	624,532
Wilkin.....	391,090	83.3	78,308	16.7	469,398
Winona.....	1,413,990	79.8	357,918	20.2	1,771,908
Wright.....	795,078	81.8	177,354	18.2	972,432
Yellow Medicine.....	718,953	83.2	145,386	16.8	864,339
Total.....	\$111,546,030	81.5%	\$25,254,211	18.5%	\$136,800,241

TABLE XXVIII

CITY AND VILLAGE REAL AND PERSONAL PROPERTY TAXES,
CLASSIFIED BY COUNTY, 1946
(1946 TAXES PAYABLE IN 1947)

County	Real Property Taxes		Personal Property Taxes		Total Real and Personal Property Taxes
	Amount	% of Total	Amount	% of Total	
Aitkin.....	\$ 77,120	80.9%	\$ 18,152	19.1%	\$ 95,272
Anoka.....	308,758	87.0	46,194	13.0	354,952
Becker.....	222,138	81.5	50,316	18.5	272,454
Beltrami.....	282,041	76.1	88,716	23.9	370,757
Benton.....	201,465	80.3	49,601	19.7	251,066
Big Stone.....	132,397	76.0	41,875	24.0	174,272
Blue Earth.....	747,731	76.4	230,841	23.6	978,572
Brown.....	487,453	83.0	99,930	17.0	587,383
Carlton.....	517,968	74.5	177,320	25.5	695,288
Carver.....	201,253	80.0	50,138	20.0	251,391
Cass.....	64,889	72.0	25,219	28.0	90,108
Chippewa.....	273,949	74.7	92,767	25.3	366,716
Chisago.....	166,332	78.6	45,142	21.4	211,474
Clay.....	348,081	78.6	94,964	21.4	443,045
Clearwater.....	46,517	73.8	16,476	26.2	62,993
Cook.....	18,086	67.7	8,634	32.3	26,720
Cottonwood.....	214,862	76.3	66,810	23.7	281,672
Crow Wing.....	604,493	85.3	104,417	14.7	708,910
Dakota.....	1,127,955	86.8	171,273	13.2	1,299,228
Dodge.....	154,453	79.5	39,914	20.5	194,367
Douglas.....	263,525	78.8	70,947	21.2	334,472
Faribault.....	345,103	77.7	98,879	22.3	443,982
Fillmore.....	338,307	80.0	84,696	20.0	423,003
Freeborn.....	599,861	79.6	153,435	20.4	753,296
Goodhue.....	653,205	80.3	160,355	19.7	813,560
Grant.....	97,099	73.5	34,970	26.5	132,069
Hennepin.....	25,328,435	76.8	7,643,779	23.2	32,972,214
Houston.....	129,947	81.4	29,605	18.6	159,552
Hubbard.....	67,770	75.9	21,548	24.1	89,318
Isanti.....	76,988	71.1	31,258	28.9	108,246
Itasca.....	1,373,829	88.7	174,463	11.3	1,548,292
Jackson.....	180,014	79.5	46,529	20.5	226,543
Kanabec.....	62,364	72.6	23,568	27.4	85,932
Kandiyohi.....	351,986	77.4	102,669	22.6	454,655
Kittson.....	77,150	64.7	42,056	35.3	119,206
Koochiching.....	362,639	67.3	176,409	32.7	539,048
Lac Qui Parle.....	184,432	75.8	58,723	24.2	243,155
Lake.....	64,000	83.3	8,475	11.7	72,475
Lake of the Woods.....	24,080	63.4	13,930	36.6	38,010
Le Sueur.....	246,947	73.7	66,735	21.3	313,682
Lincoln.....	98,677	75.9	31,383	24.1	130,060
Lyon.....	306,184	77.0	91,416	23.0	397,600
McLeod.....	321,463	79.2	84,657	20.8	406,120
Mahnomen.....	27,890	73.8	9,884	26.2	37,774
Marshall.....	112,402	71.4	44,910	28.6	157,312
Martin.....	476,818	78.3	132,322	21.7	609,140
Meeke.....	207,999	78.7	56,351	21.3	264,350
Mille Lacs.....	138,603	72.1	53,670	27.9	192,273
Morrison.....	254,538	79.4	66,002	20.6	320,540
Mower.....	806,369	75.2	265,802	24.8	1,072,171

TABLE XXVIII - Continued

CITY AND VILLAGE REAL AND PERSONAL PROPERTY TAXES,
CLASSIFIED BY COUNTY, 1946
(1946 TAXES PAYABLE IN 1947)

County	Real Property Taxes		Personal Property Taxes		Total Real and Personal Property Taxes
	Amount	% of Total	Amount	% of Total	
Murray.....	\$ 99,019	70.1%	\$ 42,191	29.9%	\$ 141,210
Nicollet.....	186,220	81.9	41,237	18.1	227,457
Nobles.....	301,383	76.0	94,953	24.0	396,336
Norman.....	83,237	66.2	42,475	33.8	125,712
Olmsted.....	1,659,502	87.8	231,371	12.2	1,890,873
Otter Tail.....	526,995	77.9	149,323	22.1	676,318
Pennington.....	206,984	75.6	66,677	24.4	273,661
Pine.....	159,333	74.0	56,069	26.0	215,402
Pipestone.....	214,385	76.7	64,991	23.3	279,376
Polk.....	397,632	72.3	152,189	27.7	549,821
Pope.....	151,265	75.4	49,340	24.6	200,605
Ramsey.....	10,893,316	75.8	3,470,945	24.2	14,364,261
Red Lake.....	49,756	68.1	23,283	31.9	73,039
Redwood.....	252,840	75.1	83,750	24.9	336,590
Renville.....	265,912	74.9	88,909	25.1	354,821
Rice.....	632,418	82.7	132,143	17.3	764,561
Rock.....	138,678	78.6	37,847	21.4	176,525
Roseau.....	85,876	65.1	46,003	34.9	131,879
St. Louis.....	13,577,357	88.6	1,740,472	11.4	15,317,829
Scott.....	191,040	82.5	40,471	17.5	231,511
Sherburne.....	89,003	86.1	14,394	13.9	103,397
Sibley.....	165,035	77.1	49,018	22.9	214,053
Stearns.....	1,016,513	82.1	222,175	17.9	1,238,688
Steele.....	344,130	80.2	85,214	19.8	429,344
Stevens.....	140,281	73.6	50,371	26.4	190,652
Swift.....	216,468	77.8	61,897	22.2	278,365
Todd.....	200,550	75.2	66,035	24.8	266,585
Traverse.....	61,484	71.0	25,116	29.0	86,600
Wabasha.....	244,755	80.6	58,760	19.4	303,515
Wadena.....	132,552	68.0	62,333	32.0	194,885
Waseca.....	224,447	81.0	52,677	19.0	277,124
Washington.....	481,984	79.0	128,207	21.0	610,191
Watonwan.....	176,076	82.7	36,884	17.3	212,960
Wilkin.....	78,405	65.8	40,744	34.2	119,149
Winona.....	1,021,461	78.5	279,135	21.5	1,300,596
Wright.....	274,738	78.6	74,941	21.4	349,679
Yellow Medicine.....	211,168	75.0	70,434	25.0	281,602
Total.....	\$74,928,768	79.4%	\$19,431,099	20.6%	\$94,359,867

TABLE XXIX

**TOWNSHIP REAL AND PERSONAL PROPERTY TAXES,
CLASSIFIED BY COUNTY, 1946
(1946 TAXES PAYABLE IN 1947)**

County	Real Property Taxes		Personal Property Taxes		Total Real and Personal Property Taxes
	Amount	% of Total	Amount	% of Total	
Aitkin.....	\$ 216,505	83.0%	\$ 44,228	17.0%	\$ 260,728
Anoka.....	309,810	85.2	53,714	14.8	363,524
Becker.....	425,229	85.3	73,196	14.7	498,425
Beltrami.....	162,850	84.0	31,031	16.0	193,881
Benton.....	204,104	81.3	46,997	18.7	251,101
Big Stone.....	265,587	86.7	40,787	13.3	306,374
Blue Earth.....	631,147	85.9	103,475	14.1	734,622
Brown.....	446,647	86.8	67,611	13.2	514,258
Carlton.....	304,924	92.0	26,598	8.0	331,522
Carver.....	350,932	84.0	66,847	16.0	417,779
Cass.....	278,483	84.8	49,865	15.2	328,348
Chippewa.....	413,527	84.4	76,684	15.6	490,211
Chisago.....	240,825	83.1	49,044	16.9	289,869
Clay.....	491,302	89.6	57,172	10.4	548,474
Clearwater.....	151,198	84.0	28,837	16.0	180,035
Cook.....	41,814	60.3	27,560	39.7	69,374
Cottonwood.....	479,177	85.1	84,017	14.9	563,194
Crow Wing.....	375,128	91.1	36,799	8.9	411,927
Dakota.....	395,646	83.7	76,806	16.3	472,452
Dodge.....	369,238	83.1	75,003	16.9	444,241
Douglas.....	373,071	84.3	69,647	15.7	442,718
Faribault.....	643,966	87.0	95,723	13.0	739,694
Fillmore.....	632,678	83.4	126,088	16.6	758,716
Freeborn.....	614,827	83.9	117,885	16.1	732,712
Goodhue.....	596,720	85.4	102,263	14.6	698,983
Grant.....	285,721	86.9	43,177	13.1	328,898
Hennepin.....	974,110	90.7	99,886	9.3	1,073,996
Houston.....	356,059	80.3	87,363	19.7	443,422
Hubbard.....	167,979	85.7	28,040	14.3	196,019
Isanti.....	249,821	85.7	41,784	14.3	291,605
Itasca.....	501,898	92.1	42,810	7.9	544,708
Jackson.....	548,389	85.6	92,103	14.4	640,492
Kanabec.....	184,447	79.1	48,838	20.9	233,285
Kandiyohi.....	536,858	87.0	80,265	13.0	617,123
Kittson.....	328,756	87.1	48,804	12.9	377,560
Koochiching.....	102,914	86.3	16,373	13.7	119,287
Lac Qui Parle.....	477,383	87.5	68,141	12.5	545,524
Lake.....	113,997	91.6	10,480	8.4	124,477
Lake of the Woods.....	66,097	84.9	11,789	15.1	77,886
Le Sueur.....	356,906	86.6	55,335	13.4	412,241
Lincoln.....	339,826	85.1	59,600	14.9	399,426
Lyon.....	479,331	86.9	72,133	13.1	551,514
McLeod.....	425,046	82.6	89,334	17.4	514,380
Mahnomen.....	113,597	84.4	21,071	15.6	134,668
Marshall.....	422,688	86.4	66,241	13.6	488,929
Martin.....	623,204	86.0	101,705	14.0	724,909
Meeker.....	457,694	86.1	74,126	13.9	531,820
Mille Lacs.....	206,281	78.1	57,797	21.9	264,078
Morrison.....	416,497	82.9	85,928	17.1	502,425
Mower.....	621,524	85.8	107,424	14.7	728,948

TABLE XXIX - (Continued)

**TOWNSHIP REAL AND PERSONAL PROPERTY TAXES,
CLASSIFIED BY COUNTY, 1946
(1946 TAXES PAYABLE IN 1947)**

County	Real Property Taxes		Personal Property Taxes		Total Real and Personal Property Taxes
	Amount	% of Total	Amount	% of Total	
Murray.....	\$ 468,872	85.0%	\$ 82,925	15.0%	\$ 551,797
Nicollet.....	290,773	85.1	51,051	14.9	341,824
Nobles.....	575,386	86.2	91,830	13.8	667,216
Norman.....	356,511	86.8	54,422	13.2	410,933
Olmsted.....	579,135	84.4	106,851	15.6	685,986
Otter Tail.....	804,014	82.3	172,962	17.7	976,976
Pennington.....	171,687	85.1	29,969	14.9	201,656
Pine.....	313,846	82.2	68,101	17.8	381,947
Pipestone.....	322,598	86.4	50,907	13.6	373,505
Polk.....	723,097	86.5	112,493	13.5	835,590
Pope.....	336,789	83.8	65,136	16.2	401,925
Ramsey.....	550,433	90.8	55,411	9.2	605,844
Red Lake.....	137,807	82.0	30,311	13.0	168,118
Redwood.....	596,224	88.2	79,442	11.8	675,666
Renville.....	755,817	88.7	96,418	11.3	852,235
Rice.....	399,383	84.4	73,872	15.6	473,255
Rock.....	396,028	85.2	68,678	14.8	464,706
Roseau.....	232,986	81.0	54,441	19.0	287,427
St. Louis.....	2,919,135	96.1	117,537	3.9	3,036,672
Scott.....	265,189	86.8	40,355	13.2	305,544
Sherburne.....	159,568	85.5	27,137	14.5	186,705
Sibley.....	449,510	86.6	69,211	13.4	518,721
Stearns.....	770,200	82.5	163,634	17.5	933,834
Steele.....	391,035	82.2	84,925	17.8	475,960
Stevens.....	297,101	84.9	52,901	15.1	350,002
Swift.....	434,837	85.4	74,094	14.6	508,931
Todd.....	546,831	84.3	101,527	15.7	648,358
Traverse.....	277,884	88.3	36,747	11.7	314,631
Wabasha.....	366,589	81.7	82,120	18.3	448,709
Wadena.....	124,239	80.0	31,128	20.0	155,367
Waseca.....	374,061	86.5	58,359	13.5	432,420
Washington.....	366,720	87.6	51,789	12.4	418,509
Watonwan.....	357,280	86.8	54,292	13.2	411,572
Wilkin.....	312,685	89.3	37,564	10.7	350,249
Winona.....	392,529	83.3	78,783	16.7	471,312
Wright.....	520,340	83.6	102,413	16.4	622,753
Yellow Medicine.....	507,785	87.1	74,952	12.9	582,737
Total.....	\$86,617,262	86.3%	\$5,823,112	13.7%	\$92,440,374

Inspection of Table XXX, page 47, reveals a wide variation from one county to the next in the proportion of taxable valuation of property lying within and without city and village limits. In Hennepin County, for example, only 3.8% of the taxable value of all real and personal property is in the township areas outside of the cities and villages in that county. At the other extreme, 87.6% of the total taxable value in Murray County is located in the townships.

COMPARISON OF 1945 and 1946 PROPERTY TAXES, VALUES AND MILL RATES BY COUNTY

In Table XXXI, page 52, property taxes, taxable values and mill rates are presented for 1945 and 1946 for each county. No attempt will be made in this report to call attention to the many interesting items of information in this table but only the salient points will be discussed. Property taxes in 1946 were less than 1945 property taxes in only four counties in the state and in these counties, the decrease from 1945 to 1946 was relatively slight. Property taxes in 1946 were less than 1945 taxes by 1.5% in Hubbard County, by 2.6% in Itasca County, by 6.9% in Mahnomon County and by 3.3% in Sherburne County. In all other counties, 1946 property taxes were higher than 1945 property taxes. The average increase in 1946 property taxes over 1945 property taxes was nearly 9%. In some counties, 1946 taxes were more than 25% higher than 1945 taxes.

In nine counties in the state, taxable valuations in 1946 were less than 1945 taxable valuations. These counties were Becker, Cottonwood, Itasca, Jackson, Lake, Murray, St. Louis, Sherburne and Watonwan. In two of these counties, St. Louis and Itasca, the decrease in taxable valuations is principally accounted for by the removal of iron ore. In the other seven counties, the decrease from 1945 to 1946 in taxable valuations is very slight. In the remaining counties in the state, taxable valuations increased by approximately 2.5%. From 1945 to 1946, property tax mill rates decreased in ten counties but in all other counties, property tax mill rates have increased. In many counties, the increase in the property tax mill rate has been substantial.

TABLE XXX

**TAXABLE VALUATIONS IN TOWNSHIPS AND CITIES AND VILLAGES
IN MINNESOTA FOR 1946
Classified by County**

County	Taxable Valuation of Real and Personal Property in Townships		Taxable Valuation of Real and Personal Property in Cities and Villages		Total Taxable Valuation
	Amount	% of Total	Amount	% of Total	
Aitkin.....	\$ 1,408,796	74.4%	\$ 483,982	25.6%	\$ 1,892,778
Anoka.....	3,514,509	57.0	2,650,032	43.0	6,164,541
Becker.....	4,248,514	69.9	1,832,441	30.1	6,080,955
Beltrami.....	1,331,477	35.3	2,444,122	64.7	3,775,599
Benton.....	2,731,044	60.0	1,820,034	40.0	4,551,078
Big Stone.....	4,163,690	77.1	1,236,348	22.9	5,400,038
Blue Earth.....	11,652,214	57.0	8,773,896	43.0	20,426,110
Brown.....	8,549,858	62.5	5,134,373	37.5	13,684,231
Carlton.....	2,693,471	36.3	4,727,557	63.7	7,421,028
Carver.....	7,080,500	76.4	2,186,854	23.6	9,267,354
Cass.....	1,890,984	79.2	494,906	20.7	2,385,890
Chippewa.....	5,456,263	68.6	2,497,097	31.4	7,953,360
Chisago.....	3,042,680	68.1	1,425,873	31.9	4,468,553
Clay.....	6,738,074	64.9	3,648,310	35.1	10,386,384
Clearwater.....	1,112,865	75.8	354,267	24.2	1,467,132
Cook.....	753,624	77.8	214,747	22.2	968,371
Cottonwood.....	8,177,553	83.0	1,675,324	17.0	9,852,877
Crow Wing.....	3,749,547	41.7	5,250,128	58.3	8,999,675
Dakota.....	6,673,023	37.7	11,020,195	62.3	17,693,218
Dodge.....	5,934,947	81.7	1,328,891	18.3	7,263,838
Douglas.....	4,978,554	68.4	2,294,262	31.6	7,272,816
Faribault.....	10,610,500	76.3	3,301,864	23.7	13,912,364
Pillmore.....	9,506,299	76.6	2,900,529	23.4	12,406,828
Freeborn.....	10,323,795	65.4	5,449,860	34.6	15,773,655
Goodhue.....	10,356,616	63.0	6,079,026	37.0	16,435,642
Grant.....	4,038,587	82.5	858,504	17.5	4,897,091
Hennepin.....	10,804,134	3.8	271,490,769	96.2	282,294,903
Houston.....	4,063,463	78.2	1,129,561	21.8	5,193,024
Hubbard.....	1,333,280	74.0	467,975	26.0	1,801,255
Isanti.....	2,635,969	79.8	667,104	20.2	3,303,073
Itasca.....	3,878,294	26.0	11,015,179	74.0	14,893,473
Jackson.....	10,385,614	84.7	1,875,802	15.3	12,261,416
Kanabec.....	1,633,205	76.2	510,666	23.8	2,143,871
Kandiyohi.....	9,155,923	73.6	3,273,092	26.4	12,429,015
Kittson.....	3,994,295	84.8	715,873	15.2	4,710,168
Koochiching.....	597,102	17.1	2,893,853	82.9	3,490,960
La C Qui Parle.....	8,805,380	83.5	1,742,650	16.5	10,548,030
Lake.....	997,089	64.4	551,193	35.6	1,548,282
Lake of the Woods.....	465,145	72.7	174,233	27.3	639,378
Le Sueur.....	6,903,056	72.5	2,618,649	27.5	9,521,705
Lincoln.....	5,171,003	84.0	984,791	16.0	6,155,794
Lyon.....	9,269,806	75.0	3,082,443	25.0	12,352,249
McLeod.....	8,457,719	71.6	3,347,006	28.4	11,804,725
Mahnomen.....	1,047,370	80.9	247,339	19.1	1,294,709
Marshall.....	4,401,132	85.6	738,016	14.4	5,139,148
Martin.....	12,364,643	75.3	4,053,300	24.7	16,417,943
Meeker.....	7,840,570	80.5	1,895,745	19.5	9,736,315
Mille Lacs.....	2,011,981	64.9	1,087,599	35.1	3,099,580
Morrison.....	5,013,422	68.5	2,301,218	31.5	7,314,640
Mower.....	9,771,425	53.1	8,618,966	46.9	18,390,391

TABLE XXX - (Continued)

TAXABLE VALUATIONS IN TOWNSHIPS AND CITIES AND VILLAGES
IN MINNESOTA FOR 1946
Classified by County

County	Taxable Valuation of Real and Personal Property in Townships		Taxable Valuation of Real and Personal Property in Cities and Villages		Total Taxable Valuation
	Amount	% of Total	Amount	% of Total	
Murray.....	\$ 8,944,689	87.6%	\$ 1,269,072	12.4%	\$ 10,213,761
Nicollet.....	5,985,404	75.1	1,980,297	24.9	7,965,701
Nobles.....	11,387,421	76.4	3,526,290	28.6	14,913,711
Norman.....	4,318,960	82.0	946,517	18.0	5,265,477
Olmsted.....	9,253,308	36.9	15,849,370	63.1	25,102,678
Otter Tail.....	9,793,316	65.4	5,173,862	34.6	14,967,178
Pennington.....	1,893,858	45.7	2,247,798	54.3	4,141,656
Pine.....	2,512,247	69.5	1,099,710	30.4	3,611,957
Pipestone.....	5,727,324	73.0	2,116,077	27.0	7,843,401
Polk.....	10,036,548	72.6	3,796,950	27.4	13,833,498
Pope.....	5,075,419	79.4	1,320,778	20.6	6,396,197
Ramsey.....	8,018,106	5.2	147,231,754	94.8	155,299,860
Red Lake.....	1,556,774	75.3	511,759	24.7	2,068,533
Redwood.....	11,759,860	80.9	2,778,173	19.1	14,538,033
Renville.....	12,895,967	81.5	2,931,753	18.5	15,827,720
Rice.....	7,258,798	57.3	5,406,424	42.7	12,665,222
Rock.....	7,998,713	83.3	1,604,611	16.7	9,603,324
Roseau.....	2,173,452	76.3	673,954	23.7	2,847,406
St. Louis.....	35,368,540	20.4	138,221,256	79.6	176,589,896
Scott.....	4,524,396	72.2	1,738,399	27.8	6,262,795
Sherburne.....	1,734,419	73.1	656,234	26.9	2,440,653
Sibley.....	9,567,158	84.6	1,740,424	15.4	11,307,582
Stearns.....	11,238,950	54.5	9,392,918	45.5	20,631,868
Steele.....	6,547,019	64.7	3,573,659	35.3	10,120,678
Stevens.....	4,640,246	76.2	1,448,222	23.8	6,088,468
Swift.....	5,363,821	76.7	1,631,268	23.3	6,995,089
Todd.....	5,637,711	78.0	1,603,373	22.0	7,296,084
Traverse.....	4,360,422	85.9	713,670	14.1	5,074,092
Wabasha.....	5,601,270	69.5	2,458,229	30.5	8,059,499
Wadena.....	1,497,711	53.5	1,303,621	46.5	2,801,332
Waseca.....	6,415,006	74.8	2,159,791	25.2	8,574,797
Washington.....	4,585,525	51.8	4,257,205	48.2	8,842,730
Watonwan.....	6,264,545	81.2	1,449,179	18.8	7,713,724
Wilkin.....	5,196,991	82.8	1,075,489	17.2	6,272,480
Winona.....	7,156,654	40.1	10,680,779	59.9	17,837,433
Wright.....	7,953,970	74.8	2,675,960	25.2	10,629,930
Yellow Medicine.....	8,590,970	80.3	2,102,770	19.7	10,693,740
Total.....	\$540,654,542	40.5%	\$794,974,044	59.5%	\$1,335,628,586

TABLE A

**DIFFERENCE BETWEEN TRUE AND FULL VALUE AND TAXABLE VALUE OF REAL AND PERSONAL PROPERTY
RESULTING FROM CLASSIFICATION OF PROPERTY AND PERSONAL PROPERTY EXEMPTION**

Year of Levy	REAL PROPERTY				PERSONAL PROPERTY			
	True & Full Value	Taxable Value	Decrease in True & Full Value due to Classified Property Law		True & Full Value	Taxable Value	Decrease in True & Full Value due to Classified Property Law & Exemption (a)	
			Amount	%			Amount	%
1924	\$4,524,880,500	\$1,708,434,922	\$2,816,445,578	62.24%	\$860,354,846	\$242,871,326	\$617,483,520	71.77%
1925	4,524,880,500	1,717,788,473	2,807,092,027	62.04	873,231,741	235,911,813	637,319,928	72.98
1926	4,532,550,490	1,714,148,222	2,818,402,268	62.18	869,160,766	232,609,468	636,551,298	73.24
1927	4,532,550,490	1,715,735,463	2,816,815,027	62.15	876,613,588	228,275,651	648,337,937	73.96
1928	4,526,566,338	1,709,390,913	2,817,175,425	62.24	874,988,050	230,602,427	644,385,623	73.65
1929	4,526,566,338	1,715,451,965	2,811,114,373	62.10	882,414,932	232,261,524	650,153,408	73.68
1930	4,433,946,563	1,676,116,620	2,757,829,943	62.20	858,993,183	233,349,068	635,644,120	74.00
1931	4,433,946,563	1,680,184,868	2,753,761,695	62.11	800,909,401	204,058,784	596,850,617	74.52
1932	3,823,357,004	1,462,910,578	2,360,446,426	61.74	705,273,001	172,837,642	532,435,359	75.49
1933	3,823,357,004	1,461,848,897	2,361,508,107	61.77	675,731,153	155,892,465	519,838,688	76.93
1934	3,591,040,347	1,244,970,658	2,346,069,689	65.33	663,638,310	151,882,975	511,755,335	77.11
Average								
1924-34	4,297,603,830	1,618,816,507	2,678,787,323	62.33	812,846,271	210,050,286	602,795,985	74.16
1935	3,591,040,347	1,238,227,106	2,352,813,241	65.52	530,375,375	155,548,863	374,826,512	70.67 (b)
1936	3,497,087,774	1,205,877,006	2,291,210,768	65.52	710,394,396	166,093,508	544,300,888	76.62
1937	3,497,087,774	1,196,715,753	2,300,372,021	65.78	742,170,564	175,420,839	566,749,725	76.36
1938	3,377,938,807	1,154,375,619	2,223,563,188	65.83	737,650,336	176,553,061	561,097,275	76.06

TABLE A (Continued)

DIFFERENCE BETWEEN TRUE AND FULL VALUE AND TAXABLE VALUE OF REAL AND PERSONAL PROPERTY
RESULTING FROM CLASSIFICATION OF PROPERTY AND PERSONAL PROPERTY EXEMPTION

Year of Levy	REAL PROPERTY				PERSONAL PROPERTY			
	True & Full Value	Taxable Value	Decrease in True & Full Value due to Classified Property Law		True & Full Value	Taxable Value	Decrease in True & Full Value due to Classified Property Law & Exemption (a)	
			Amount	%			Amount	%
1939	\$3,377,938,807	\$1,147,921,313	\$2,230,017,494	66.02%	\$706,881,245	\$173,504,673	\$533,376,572	75.45
1940	3,339,038,959	1,125,696,720	2,213,342,239	66.29	735,082,848	178,294,401	556,788,447	75.74
1941	3,339,038,959	1,121,904,465	2,217,134,494	66.40	738,274,341	171,856,188	566,418,153	76.72
1942	3,348,602,686	1,116,537,281	2,232,065,405	66.66	858,008,462	187,857,584	670,150,878	78.11
1943	3,348,602,686	1,109,691,791	2,238,910,895	66.86	935,510,342	202,069,823	733,440,519	78.40
1944	3,326,932,624	1,097,774,061	2,229,158,563	67.00	934,908,302	207,125,645	727,782,657	77.85
1945	3,326,932,624	1,085,596,928	2,241,335,696	67.37	980,033,862	218,677,458	761,356,404	77.69
1946	3,385,200,421	1,104,897,009	2,280,303,412	67.36	1,021,770,917	230,731,577	791,039,340	77.42
Average								
(c) 1936-46	3,378,582,010	1,133,362,575	2,245,219,435	66.45	827,335,056	189,834,978	637,500,078	77.05
Average								
all yrs.	3,327,351,503	1,370,095,522	2,457,255,981	64.20	807,494,346	198,012,468	609,481,878	75.48

(a) First \$100 of taxable value of personal property of every household is exempt.

(b) All household goods exempt from taxation in 1935.

(c) 1935 amounts omitted because of exemption of household goods.

APPENDIX A

EFFECT OF CLASSIFIED PROPERTY LAW UPON VALUATIONS

Under Minnesota's Classified Property Law, all real and personal property is valued by the local assessor at its "true and full" value which value is supposed to represent the assessor's estimate of the "market" value of the property. After the assessor determines the true and full value, Minnesota statutes provide that the assessed value of each item of property shall be determined at a fixed percentage of the true and full value. These percentages vary depending upon the class of property being considered. This classification of property for tax purposes has two effects on the final value upon which the property tax is levied: (1) the taxable value is always less than the true and full value by a considerable amount and (2) the relative proportion which each class of property bears to the total taxable value varies.

Minnesota's Classified Property Law has been changed frequently but most of these changes have had only a light effect upon the taxable base. However, the Homestead Classification Law of 1934 effected a substantial decrease in the taxable base. In table A, page 49, the true and full valuation and the taxable valuation of both real and personal property are compared for the twenty-three year period from 1924 to 1946 inclusive. In examining this table, it should be noted that because personal property generally has a lower classification than real property, the effect of property classification, in terms of the reduction of true and full value, is much greater upon personal property than upon real property.

From 1924 to 1934 inclusive, the taxable value of real property averaged 38% of the true and full value because of the provision of the Property Classification Law. After the passage of the Homestead Classification Law granting a low rate of valuation for property occupied for residential purposes by the owner, taxable valuations averaged 33% of the true and full valuation for the period from 1936 to 1946 inclusive. Because the Property Classification Law provides a lower assessed valuation for most personal property items than it does for real property classes, the taxable value of personal property averaged 25% of the true and full value of personal property for the twenty-three year period from 1924 to 1946 inclusive.

TABLE XXXI

COMPARISON OF 1945 AND 1946 PROPERTY TAX MILL RATES,
PROPERTY TAXES, AND TAXABLE VALUATIONS BY COUNTY

(FOR TAXES PAYABLE IN 1946 AND 1947)

County.	1945 Mill Rate	1946 Mill Rate	Increase or De- crease(-)	1945 Property Tax	1946 Property Tax	Increase or De- crease(-)	%	1945 Total Taxable Value	1946 Total Taxable Value	Increase or De- crease(-)	%
Aitkin.....	199.43	188.09	- 11.34	\$ 333,759	\$ 356,009	\$ 22,250	6.7%	\$ 1,673,554	\$ 1,892,778	\$ 219,224	13.1%
Anoka.....	103.86	116.55	12.69	580,928	718,478	137,550	23.7	5,593,185	6,164,541	571,356	10.2
Becker.....	112.11	126.77	14.66	707,692	770,884	63,192	8.9	6,312,440	6,080,955	- 231,485	- 3.7
Beltrami.....	145.07	149.55	4.48	524,294	564,646	40,352	7.7	3,614,123	3,775,599	161,476	4.5
Benton.....	104.93	110.34	5.41	467,386	502,169	34,783	7.4	4,454,398	4,551,078	96,680	2.2
Big Stone.....	83.32	89.01	5.69	422,359	480,645	58,286	13.8	5,069,284	5,400,038	330,754	6.5
Blue Earth.....	76.34	83.87	7.53	1,543,146	1,713,194	170,048	11.0	20,214,662	20,426,110	211,448	1.0
Brown.....	74.41	80.50	6.09	1,004,000	1,101,644	97,644	9.7	13,492,291	13,684,231	191,940	1.4
Carlton.....	127.03	138.37	11.34	889,658	1,026,813	137,155	15.4	7,003,257	7,421,028	417,771	6.0
Carver.....	70.91	72.21	1.30	626,638	669,169	42,531	6.8	8,837,234	9,267,354	430,120	4.9
Cass.....	164.96	175.39	10.43	386,151	418,464	32,313	8.4	2,340,853	2,385,890	45,037	1.9
Chippewa.....	93.73	107.74	14.01	732,056	856,927	124,871	17.0	7,810,594	7,953,360	142,766	1.8
Chisago.....	98.75	112.19	13.44	423,780	501,344	77,614	18.3	4,291,034	4,468,553	177,519	4.1
Clay.....	86.74	95.46	8.72	873,349	991,522	118,173	13.5	10,068,196	10,386,384	318,188	3.2
Clearwater.....	185.27	165.65	- 19.62	228,343	243,029	14,686	6.4	1,232,507	1,467,132	234,625	19.0
Cook.....	101.89	99.23	- 2.66	75,543	96,095	20,552	27.2	7,411,387	968,371	226,984	30.6
Cottonwood.....	78.95	85.75	6.80	780,424	844,870	64,446	8.2	9,885,124	9,852,877	- 32,247	- .3
Crow Wing.....	124.35	124.54	.19	1,024,164	1,120,836	96,672	9.4	8,236,296	8,999,675	763,379	9.3
Dakota.....	90.09	100.13	10.04	1,552,367	1,771,681	219,314	14.1	17,230,518	17,693,218	462,700	2.7
Dodge.....	82.97	87.92	4.95	592,620	638,611	45,991	7.8	7,142,428	7,263,838	121,410	1.7
Douglas.....	103.46	106.86	3.40	730,644	777,193	46,549	6.4	7,062,307	7,272,816	210,509	3.0
Faribault.....	75.54	85.08	9.54	1,042,977	1,183,678	140,701	13.5	13,806,682	13,912,364	105,682	.8
Fillmore.....	88.34	95.25	6.91	1,088,826	1,181,722	92,896	8.5	12,325,293	12,406,828	81,535	.7
Freeborn.....	83.40	94.21	10.81	1,286,886	1,486,010	199,124	15.5	15,430,418	15,773,655	343,237	2.2
Goodhue.....	83.66	92.03	8.37	1,367,460	1,512,544	145,084	10.6	16,345,954	16,435,642	89,688	.5
Grant.....	85.75	94.13	8.38	407,172	460,968	53,796	13.2	4,748,449	4,897,091	148,642	3.1
Hennepin.....	114.86	120.61	5.75	30,884,357	34,046,210	3,161,853	10.2	268,376,570	282,294,903	13,418,333	5.0
Houston.....	110.30	116.11	5.81	571,760	602,974	31,214	5.4	5,183,847	5,193,024	9,177	.2
Hubbard.....	161.42	153.41	- 8.01	236,737	235,343	- 1,394	- .5	1,776,238	1,801,255	24,967	1.4
Isanti.....	118.20	121.05	2.85	378,963	399,853	20,890	5.5	3,206,042	3,303,073	97,031	3.0
Itasca.....	136.92	140.53	3.61	2,149,577	2,093,013	- 56,564	- 2.6	15,699,641	14,893,473	- 806,168	- 5.1
Jackson.....	62.53	70.71	8.18	768,585	867,038	98,453	12.8	12,292,196	12,261,416	- 30,780	- .3
Kanabec.....	149.32	148.90	- .42	281,992	319,219	37,227	13.2	1,888,484	2,143,871	255,387	13.5
Kandiyohi.....	78.58	86.20	7.62	958,114	1,071,780	113,666	11.9	12,193,039	12,434,015	240,976	2.0
Kittson.....	100.57	105.47	4.90	446,733	496,766	50,033	11.2	4,710,903	4,710,168	- 735	- .0
Koochiching.....	189.45	188.58	- .87	645,949	658,339	12,390	1.9	3,409,538	3,490,960	81,372	2.4
Lac Qui Parle....	68.78	74.77	5.99	708,799	788,684	79,885	11.3	10,305,340	10,548,030	242,690	2.4
Lake.....	121.98	127.21	5.23	190,529	196,952	6,423	3.4	1,561,981	1,548,282	- 13,699	- .9
Lake of the Woods	156.17	181.27	25.10	95,937	115,898	19,961	20.8	641,300	639,378	- 1,922	- .3
Le Sueur.....	69.36	76.24	6.88	650,849	725,928	75,079	11.5	9,333,145	9,521,705	188,560	1.5
Lincoln.....	80.07	86.01	5.94	485,266	529,489	44,223	9.1	6,060,626	6,155,794	95,168	1.6
Lyon.....	68.97	76.84	7.87	832,934	949,117	116,183	13.9	12,077,074	12,352,249	275,175	2.3
McLeod.....	72.27	77.98	5.71	837,239	920,499	83,210	9.9	11,536,007	11,804,725	218,718	1.9
Mahnomen.....	137.76	133.19	- 4.57	165,771	172,445	6,674	4.0	1,203,353	1,294,709	91,356	7.6
Marshall.....	136.89	125.75	- 11.14	693,849	646,243	- 47,606	- 6.9	5,068,557	5,139,148	70,591	1.4
Martin.....	70.40	81.26	10.86	1,138,677	1,334,055	195,378	17.2	16,174,027	16,417,943	243,916	1.5
Meeker.....	74.54	81.77	7.23	717,081	796,177	79,096	11.0	9,619,345	9,736,315	116,970	1.2
Mille Lacs.....	143.26	147.23	3.97	432,565	456,353	23,788	5.5	3,019,368	3,099,580	80,212	2.6

TABLE XXXI - (Continued)

COMPARISON OF 1945 AND 1946 PROPERTY TAX MILL RATES,
PROPERTY TAXES, AND TAXABLE VALUATIONS BY COUNTY

(FOR TAXES PAYABLE IN 1946 AND 1947)

County	1945 Mill Rate	1946 Mill Rate	Increase or Decrease(-)	1945 Property Tax	1946 Property Tax	Increase or Decrease (-)	%	1945 Total Taxable Value	1946 Total Taxable Value	Increase or Decrease(-)	%
Morrison.....	108.21	112.51	4.30	\$ 766,075	\$ 822,969	\$ 56,894	7.4%	\$ 7,079,638	\$ 7,314,640	\$ 235,002	3.3%
Mower.....	88.30	97.94	14.64	1,508,800	1,801,120	292,320	19.4	18,111,817	18,390,391	278,574	1.5
Murray.....	59.11	67.85	8.74	607,979	693,006	85,027	14.0	10,285,052	10,213,711	- 71,341	-.7
Nicollet.....	67.78	71.47	3.69	533,142	569,285	36,143	6.8	7,865,497	7,965,701	100,204	1.3
Nobles.....	66.64	71.31	4.67	961,229	1,063,553	102,324	10.6	14,423,849	14,913,711	489,862	3.4
Norman.....	92.10	101.92	9.82	481,824	536,649	54,825	11.4	5,231,405	5,265,477	34,072	.6
Olmsted.....	93.43	102.65	9.22	2,123,902	2,576,860	452,958	21.3	22,731,502	25,102,678	2,371,176	10.4
Otter Tail.....	100.29	110.46	10.17	1,431,465	1,653,293	221,828	15.5	14,272,960	14,967,178	694,218	4.9
Pennington.....	107.30	114.76	7.46	390,727	475,317	84,590	21.6	3,641,490	4,141,656	500,166	13.7
Pine.....	169.43	165.38	- 4.05	569,057	597,355	28,298	5.0	3,358,592	3,611,957	253,365	7.5
Pipestone.....	76.81	83.24	6.43	600,597	652,880	52,283	8.7	7,819,025	7,843,401	24,376	.3
Polk.....	96.77	100.15	3.38	1,298,746	1,385,419	86,673	6.7	13,420,966	13,833,498	412,532	3.1
Pope.....	87.48	94.20	6.72	551,782	602,533	50,751	9.2	6,307,864	6,396,197	88,333	1.4
Ramsey.....	96.87	96.39	-.48	14,425,527	14,970,107	544,580	3.8	143,919,559	155,299,860	11,380,301	7.9
Red Lake.....	111.79	116.58	4.79	223,454	241,158	17,704	7.9	1,998,913	2,068,533	69,620	3.5
Redwood.....	67.27	69.63	2.36	933,247	1,012,259	79,012	8.5	13,872,491	14,533,033	660,542	4.8
Renville.....	75.64	76.26	.62	1,135,941	1,207,058	71,117	6.3	15,017,467	15,827,720	810,253	5.4
Rice.....	94.22	97.73	3.51	1,175,615	1,237,816	62,201	5.3	12,476,768	12,665,222	188,454	1.5
Rock.....	58.25	66.77	8.52	555,092	641,230	86,138	15.5	9,529,326	9,603,324	73,998	.8
Roseau.....	146.72	147.26	.54	365,222	419,313	54,091	14.8	2,489,272	2,847,406	358,134	14.4
St. Louis.....	98.68	105.73	7.05	17,909,248	18,354,503	445,255	2.5	131,482,759	173,589,896	42,107,137	32.1
Scott.....	78.45	85.75	7.30	487,661	537,057	49,396	10.1	6,216,043	6,262,795	46,752	.8
Sherburne.....	115.51	118.86	3.35	299,937	290,098	- 9,839	-3.3	2,596,547	2,440,653	- 155,894	-6.0
Sibley.....	59.34	64.80	5.46	662,737	732,774	70,037	10.6	11,163,346	11,307,582	144,236	1.3
Stearns.....	100.30	105.30	5.00	1,988,262	2,172,535	184,273	9.3	19,822,193	20,631,863	809,670	4.1
Steele.....	84.54	89.45	4.91	836,369	905,304	68,935	8.2	9,893,534	10,120,673	227,144	2.3
Stevens.....	79.62	88.80	9.18	473,872	540,654	66,782	14.1	5,951,615	6,088,468	136,853	2.3
Swift.....	105.17	112.55	7.38	701,377	787,301	85,924	12.2	6,669,133	6,995,089	325,956	4.9
Todd.....	113.02	125.40	12.38	800,724	914,946	114,222	14.3	7,084,622	7,296,084	211,462	3.0
Traverse.....	71.24	79.07	7.83	359,124	401,232	42,108	11.7	5,041,067	5,074,092	33,025	.6
Wabasha.....	83.40	93.33	9.93	661,748	752,226	90,478	13.7	7,934,335	8,059,499	125,164	1.6
Wadena.....	109.89	125.03	15.14	293,991	350,252	56,261	19.1	2,675,236	2,801,332	126,046	4.7
Waseca.....	70.30	82.75	12.45	595,132	709,544	114,412	19.2	8,465,723	8,574,797	109,074	1.3
Washington.....	104.39	116.33	11.94	897,424	1,028,700	131,276	14.6	8,596,908	8,842,730	245,822	2.8
Watowan.....	75.06	80.96	5.90	582,247	624,537	42,290	7.3	7,757,056	7,713,724	- 43,332	-.6
Wilkin.....	72.29	74.83	2.54	427,550	469,396	41,846	9.8	5,914,223	6,272,480	358,257	6.0
Winona.....	91.91	99.34	7.43	1,549,813	1,771,908	222,095	14.3	16,863,004	17,837,433	974,429	5.8
Wright.....	86.50	91.48	4.98	837,134	972,436	135,302	16.3	10,255,311	10,629,930	374,619	3.6
Yellow Medicine..	71.58	80.83	9.25	746,536	864,342	117,806	15.8	10,430,029	10,693,740	263,711	2.5
Total.....	96.46	102.42	5.96	\$125,815,194	\$136,800,445	\$10,985,251	8.7%	\$1,304,274,336	\$1,335,628,586	\$31,354,250	2.4%