TAX EXEMPT PROPERTIES

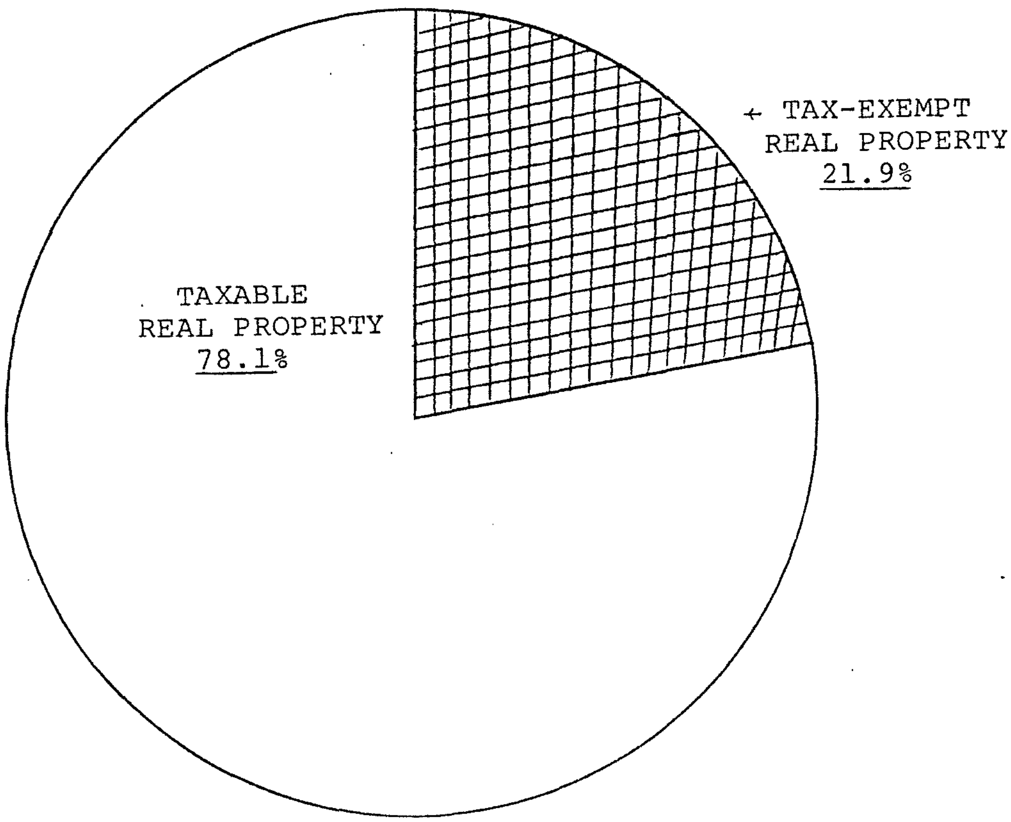
&

PAYMENTS IN LIEU OF TAX

Tax Study Commission
March 12, 1979

PROPORTIONS OF TAXED AND UNTAXED REAL PROPERTY
IN MINNESOTA, 1974

1974 Market Value of TAXABLE REAL PROPERTY	-	$32,021,976,728
1974 Market Value of Tax Exempt Real Property	-	$ 8,981,408,726



EXEMPT REAL PROPERTY VALUATION IN MINNESOTA, BY CLASS, 1974

CLASS	MARKET VALUE	% OF TOTAL EXEMPT PROPERTY	% OF TOTAL REAL PROPERTY
Elementary & Secondary Schools	$2,710,980,485.	30.18%	6.61%
Academies, Colleges & Universities	989,925,604	11.02%	2.41%
Church Property	1,145,893,380	12.76%	2.79%
Public Burying Grounds	70,515,951	.79%	.17%
Hospitals	734,239,130	8.18%	1.79%
Charitable Institutions	231,883,981	2.58%	.57%
Federal & State - Forests, Parks & Wildlife Refuges	325,301,619	3.62%	.79%
Indian Reservations	45,201,187	.50%	.11%
Public Property Used For Public Purposes	2,727,467,389	30.37%	6.65%
TOTAL	8,981,408,726	100%	21.89%

TABLE 14

1974 MARKET VALUE OF EXEMPT PROPERTY

County	Number of Assessments Parcels	Number of Assessments Entities	Market Value: Elementary & Secondary Schools	Academies, Colleges & Universities	Church Property	Public Burying Ground	Hospitals	Charitable Institutions	Fed. & State Forests, Parks & Wildlife Refuges	Indian Reservations	Public Property Used For Public Purpose	Total
Aitkin	1,533	511	$ 6,062,551	$ 15,000	$ 3,005,858	$ 16,876	$ 1,086,965	$ 200,457	$ 2,052,698	$ 77,220	$ 2,445,217	$ 14,962,842
Anoka	2,167		148,469,410	13,095,185	28,846,440	483,295	25,998,120	1,587,515	1,728,290		66,756,960	286,965,215
Becker	400	400	15,033,980		6,150,705	69,165	1,751,845	1,973,750		1,994,490	9,547,435	36,521,370
Beltrami	3,473	333	16,555,595	25,638,263	4,280,235	282,620	3,128,301	1,904,700	7,996,293	144,200	15,929,654	75,859,861
Benton	337	101	12,834,280		7,354,102	95,500		90,500	102,700		4,127,420	24,604,502
Big Stone	334	94	5,281,769		2,024,899	21,900	2,237,785		404,381		1,919,653	11,890,387
Blue Earth	901	341	39,389,884	41,523,359	9,917,550	477,859	4,467,832	2,167,990	157,956		18,513,780	116,616,210
Brown	979	270	10,172,451	125,400	20,369,500	101,968	5,492,350	982,100	287,295		15,240,758	52,771,822
Carlton	5,285		18,218,960	625,930	4,170,775	135,465	10,967,030	817,660	159,640	943,800	6,781,469	42,820,729
Carver	425	450	23,157,750	5,245,000	9,465,950	232,876	6,816,600	194,960	140,500		11,755,801	57,009,437
Cass	18,404	353	12,827,595	23,775	2,946,900	52,395	2,135,500	560,611	68,024,417	7,857,041	6,006,656	100,434,890
Chippewa	293	182	5,847,660		6,126,122	124,611	2,280,250	24,828	410,306		8,295,779	23,109,556
Chisago	580	162	10,192,373		3,996,201	76,504	2,610,805	5,263,366	3,003,416		3,547,974	28,690,639
Clay	539	205	45,683,747	82,295,880	15,409,151	64,506	5,437,082	707,910			22,605,137	172,203,413
Clearwater	618	168	4,980,370	552,340	1,158,377	10,712	1,138,400	641,163	9,814,982	928,874	4,104,858	23,330,076
Cook	75	200	2,332,866		1,695,715	9,393	509,780	108,090	93,149,157	25,148,900	9,289,041	132,242,942
Cottonwood	304	132	11,642,172		5,817,197	63,511	656,600	1,329,270	31,700		4,198,443	23,738,893
Crow Wing	929	391	32,163,800	2,786,300	14,741,100	332,200	9,424,700	3,658,100	597,100		53,777,400	117,480,700
Dakota	2,723	225	144,406,395	16,607,800	34,950,250	6,583,200	14,299,400	1,613,800	1,317,476		126,535,566	346,313,887
Dodge	224	100	10,140,898		3,745,418	34,568		582,930	67		2,427,054	16,930,935
Douglas	528	224	14,654,370	54,018	9,040,610	57,478	3,915,300	721,149	209,642		9,981,567	38,634,134
Faribault	445	140	15,446,135		6,972,780	61,215	1,600,850	1,422,000	202,116		4,778,462	30,483,558
Fillmore	607	219	11,826,023		8,556,455	227,750	954,200		46,380		9,041,035	30,651,843
Freeborn	834	655	35,239,290		14,648,118	180,855	1,630,400	2,941,600	815,800		14,473,323	69,929,386
Goodhue	909	251	29,386,951		12,627,895	431,890	4,156,460	1,977,143	677,328	209,488	13,169,910	62,637,065
Grant	134	91	4,360,200		2,256,320	18,690	255,000				1,767,920	8,658,130
Hennepin	9,040	1,277	601,404,797	251,425,952	293,331,362	40,428,225	184,720,376	80,020,923			840,709,759	2,292,041,394
Houston	817	173	11,429,570		4,784,835	63,627		278,423	615,846	29,392	5,430,724	22,632,417
Hubbard	3,152	1,019	9,617,673	35,558	2,637,799	111,262	3,514,466	401,826	451,726		19,298,669	36,068,979
Isanti	426	117	4,690,450	653,000	2,856,300	71,700	12,442,800	660,500	218,400		2,102,750	23,695,900
Itasca	14,468	513	33,599,990	3,814,135	9,366,900	258,980	4,528,995	3,114,340	13,552,425	666,810	96,976,502	165,879,077
Jackson	427	7	8,145,326		4,379,448	44,294	1,239,000	866,510	772,582		6,824,895	22,272,055
Kanabec	490	316	5,581,922		2,449,962	80,675	1,450,700	63,835	338,097		3,417,211	13,382,402
Kandiyohi	812	247	13,443,261	5,590,510	10,968 509	228,540	2,858,800	2,159,460	1,778,094		28,732,866	65,760,040
Kittson	437	190	6,751,973		2,535,875	22,325	1,183,200	861,700	1,269,355		4,822,155	17,446,583
Koochiching	355	369	16,630,485	2,362,000	2,095,790	16,850	1,425,075	5,700	7,150	2,699,534	4,811,885	30,054,469

TABLE 14

1974 MARKET VALUE OF EXEMPT PROPERTY

County	Number of Assessments		Market Value									
	Parcels	Entities	Elementary & Secondary School	Academies, Colleges & Universities	Church Property	Public Burying Ground	Hospitals	Charitable Institutions	Fed. & State Forests, Parks & Wildlife Refuges	Indian Reservations	Public Property Used For Public Purpose	Total
Lac Qui Parle	436	108	$ 7,921,532	$	$ 4,277,618	$ 51,155	$ 674,485	$ 1,012,400	$ 2,001,976	$	$ 6,379,503	$ 22,318,669
Lake	27,971	78	15,384,285		2,370,650	30,400	2,088,700		60,285,500		8,744,345	88,903,880
Lake/Woods	119	162	1,748,920		540,495	14,070	320,000	83,000	12,592,330		5,378,500	20,677,315
Le Sueur	340	187	20,189,754		5,319,315	53,180	1,250,000	240,125	31,463		8,494,359	35,578,196
Lincoln	266	93	7,204,865		2,246,511	18,160	1,935,352	1,004,000			1,765,441	14,174,329
Lyon	331	141	25,825,950	46,371,700	7,260,950	278,000	4,774,800	516,600	379,750		17,995,465	103,403,215
McLeod	363	147	20,608,285	1,641,900	7,588,372	244,335	4,771,000	1,298,800	16,000		13,735,082	49,903,774
Mahnomen	489	167	3,384,900		1,280,300	6,900	355,000		259,900	1,254,600	2,076,100	8,617,700
Marshall	472	472	10,462,919	18,480	3,315,817	23,550	426,500	528,900	4,494,350		2,691,370	21,961,886
Martin	366	326	24,537,497		11,281,314	394,212	4,451,350	153,420	131,223		10,134,578	51,083,594
Meeker	312	139	11,930,295		7,120,806	77,772	1,882,000	80,200	8,200		10,244,853	31,344,126
Mille Lacs	769	140	14,707,173	800	7,977,507	57,737	1,889,742	268,563	1,766,219	1,011,459	4,472,454	32,151,654
Morrison	348	231	36,958,606		10,996,264	290,050	7,160,145	3,322,107	425,630		34,491,484	93,644,286
Mower	480	130	44,709,950	3,290,400	20,436,500	269,700	1,595,000	2,364,700	561,700		37,757,803	110,985,753
Murray	301	118	5,097,511		3,199,834	37,102		392,437	257,740		3,029,261	12,013,885
Nicollet	366	237	17,201,045	21,063,050	6,616,280	155,185	11,325,150	57,090	308,150		7,004,619	63,730,569
Nobles	465		11,176,015	127,110	9,121,608	77,827	4,287,600	384,600			10,905,654	36,080,414
Norman	301	108	5,858,410	200	2,633,980	74,535	1,342,500	995,205			2,426,954	13,331,784
Olmsted	858	223	47,333,692	22,963,211	29,453,490	451,955	62,839,736	5,626,761	144,132		43,730,371	212,543,348
Otter Tail	854	719	30,674,469	4,080,500	13,791,172	207,105	21,888,429	5,059,350	18,500		14,349,065	90,068,590
Pennington	283	90	9,564,660	2,605,800	3,336,065	83,100	6,793,800	1,970,100	8,773	670	6,469,346	30,832,314
Pine	1,210	865	8,293,393		2,923,287	184,590		1,088,105	8,356,627	117,525	6,666,301	27,629,828
Pipestone	320	115	10,619,535	1,181,800	5,093,621	33,526	2,690,549	413,600	456,883		3,069,773	23,559,287
Polk	1,046	397	27,382,158	9,146,180	9,576,524	143,500	10,446,100	1,348,000			13,493,544	71,536,006
Pope	264	205	7,459,920		3,297,495	53,090	957,135	1,842,490	169,315		3,413,260	17,192,705
Ramsey	5,988	992	279,451,725	107,232,400	152,839,580	11,197,400	78,390,575	40,318,050	1,370,400		567,827,730	1,238,627,860
Red Lake	112	112	3,403,500		974,500	17,000	510,000				2,064,100	6,969,100
Redwood	446	197	12,278,891	184,785	6,471,872	73,516		321,000	30,585	361,653	8,796,219	28,518,521
Renville	437	315	17,596,943		7,169,763	44,631	212,711		71,968		5,564,281	30,660,297
Rice	600	214	36,988,710	72,625,945	13,067,941	313,250	15,452,250	4,220,740	455,715		9,362,738	152,487,289
Rock	163	163	8,545,829		3,407,454	46,389	704,640	853,600			4,084,976	17,642,888
Roseau	530	218	6,075,375		2,465,625	20,720	1,539,470	1,011,330	506,150		2,580,789	14,199,459
St. Louis	29,683	724	133,747,209	72,788,444	57,200,762	1,096,003	51,910,858	7,276,925	795,675	1,560,304	171,661,019	498,037,199
Scott	578	278	26,351,450		6,500,740	232,710	2,062,550	562,001	1,049,737	31,002	7,177,256	43,967,446
Sherburne	353	190	22,388,900	1,167,000	3,896,186	146,500		4,323,300	13,560,258		41,039,030	86,521,174
Sibley	321	126	9,934,000		5,891,650	109,110	2,320,000	805,500	191,200		4,254,775	23,506,235

TABLE 14

1974 MARKET VALUE OF EXEMPT PROPERTY

County	Number of Assessments: Parcels	Number of Assessments: Entities	Market Value: Elementary & Secondary Schools	Academies, Colleges & Universities	Church Property	Public Burying Ground	Hospitals	Charitable Institutions	Fed. & State Forests, Parks & Wildlife Refuges	Indian Reservations	Public Property Used For Public Purpose	Total
Stearns	1,279	375	$ 80,721,728	$ 90,034,288	$ 32,845,143	$ 396,961	$ 68,631,000	$ 8,837,450	$ 39,430	$	$ 41,398,980	$ 322,904,980
Steele	330	134	23,217,877	3,252,700	9,954,650	508,200	3,096,900	168,100	581,400		21,858,916	62,638,743
Stevens	367	135	5,858,920	14,603,846	2,381,808	105,625	545,000	619,804	892,043		4,154,189	29,161,235
Swift	307	279	8,425,040		3,865,741	12,287	1,364,000		300		5,089,600	18,756,968
Todd	595	241	8,947,786		5,360,718	42,396	1,978,525		75,452		3,520,901	19,925,778
Traverse	257	12	5,575,100		2,727,752	12,504	1,084,000				1,475,616	10,874,972
Wabasha	857	100	10,680,810		4,523,441	23,174	1,774,863		70,442		5,601,949	22,674,679
Wadena	581	571	12,282,130		3,990,267	50,547	2,735,400	14,300	181,975		7,463,729	26,718,348
Waseca	272	173	12,199,096	5,821,435	4,547,404	26,220	674,190		184,918		6,661,912	30,115,175
Washington	1,349	237	77,266,764	2,037,500	24,175,130	308,638	3,646,322	2,053,558			29,473,374	138,961,286
Watonwan	171	93	9,765,400		5,258,410	36,220	845,200	1,391,200			5,516,540	22,812,970
Wilkin	290		6,230,499		1,811,985	16,410	829,420	2,600			3,077,355	11,968,269
Winona	1,304	983	25,937,460	55,214,725	11,911,040	402,640	5,819,000	6,443,500	1,711,075		17,832,975	125,272,415
Wright	888	1,134	30,867,545	2,000	11,324,215	346,724	2,764,000	2,705,661			8,369,684	56,379,829
Yellow Medicine	392	426	12,403,137		4,592,425	45,960	2,888,216		525,220	164,225	2,493,583	23,112,766
Total	162,184	24,446	$2,710,980,485	$989,925,604	$1,145,893,380	$70,515,951	$734,239,130	$231,883,981	$325,301,619	$45,201,187	$2,727,467,389	$8,981,408,726

PERCENTAGE OF MARKET VALUE OF TAX EXEMPT LAND
TO TOTAL 1974 MARKET VALUE

County	1974 Market Value Of Real Property	1974 Market Value Of Tax-Exempt Property	Percent
AITKIN	$ 101,837,214	$ 14,962,842	14.7 %
ANOKA	1,552,882,468	286,965,215	18.5
BECKER	186,646,783	36,521,370	19.6
BELTRAMI	171,348,415	75,859,861	44.3
BENTON	147,986,457	24,604,502	16.6
BIG STONE	75,445,693	11,890,387	15.8
BLUE EARTH	561,072,156	116,616,210	20.8
BROWN	316,449,885	52,771,822	16.7
CARLTON	215,175,796	42,820,729	19.9
CARVER	310,721,540	57,009,437	18.4
CASS	223,068,429	100,434,890	45.0
CHIPPEWA	150,819,034	23,109,556	15.3
CHISAGO	173,778,640	28,690,639	16.5
CLAY	471,113,873	172,203,413	36.6
CLEARWATER	75,496,896	23,330,076	30.9
COOK	168,570,229	132,242,942	78.5
COTTONWOOD	186,754,708	23,738,893	12.7
CROW WING	410,003,833	117,480,700	28.7
DAKOTA	1,827,864,045	346,313,887	19.0
DODGE	133,476,687	16,930,935	12.7
DOUGLAS	199,565,398	38,634,134	19.4
FARIBAULT	257,772,252	30,483,558	11.8
FILLMORE	195,900,912	30,651,843	15.7
FREEBORN	411,763,776	69,929,386	17.0
GOODHUE	664,543,064	62,637,065	9.4
GRANT	79,867,148	8,658,130	10.8
HENNEPIN	11,809,656,740	2,292,041,394	19.4
HOUSTON	124,373,573	22,632,417	18.2
HUBBARD	111,361,498	36,068,979	32.4
ISANTI	142,029,136	23,695,900	16.7
ITASCA	496,796,620	165,879,077	33.4
JACKSON	206,767,704	22,272,055	10.8
KANABEC	67,948,083	13,382,402	19.7
KANDIYOHI	305,888,440	65,760,040	21.5
KITTSON	91,623,237	17,446,583	19.0
KOOCHICHING	117,689,587	30,054,469	25.5
LAC QUI PARLE	138,029,776	22,318,669	16.2
LAKE	161,071,109	88,903,880	55.2
LAKE OF THE WOODS	37,860,771	20,677,315	54.6
LE SUEUR	200,807,706	35,578,196	17.7
LINCOLN	88,466,469	14,174,329	16.0
LYON	302,375,500	103,403,215	34.2
McLEOD	272,525,169	49,903,774	18.3
MAHNOMEN	43,205,418	8,617,700	20.0

County	1974 Market Value Of Real Property	1974 Market Value Of Tax-Exempt Property	Percent
MARSHALL	$ 128,218,256	$ 21,961,886	17.1 %
MARTIN	332,015,179	51,083,594	15.4
MEEKER	178,915,757	31,344,126	17.5
MILLE LACS	133,371,066	32,151,654	24.1
MORRISON	244,056,374	93,644,286	38.4
MOWER	444,271,463	110,985,753	25.0
MURRAY	144,625,762	12,013,885	8.3
NICOLLET	256,657,373	63,730,569	24.8
NOBLES	242,958,338	36,080,414	14.9
NORMAN	111,860,863	13,331,784	11.9
OLMSTED	939,641,110	212,543,348	22.6
OTTERTAIL	410,147,557	90,068,590	22.0
PENNINGTON	104,867,829	30,832,314	29.4
PINE	116,966,271	27,629,828	23.6
PIPESTONE	125,690,245	23,559,287	18.7
POLK	337,615,563	71,536,006	21.2
POPE	94,727,451	17,192,705	18.2
RAMSEY	4,767,801,418	1,238,627,860	26.0
RED LAKE	36,473,877	6,969,100	19.1
REDWOOD	248,539,252	28,518,521	11.5
RENVILLE	270,296,926	30,660,297	11.3
RICE	401,359,237	152,487,289	38.0
ROCK	140,326,958	17,642,888	12.6
ROSEAU	65,222,425	14,199,459	21.8
ST. LOUIS	1,640,800,336	498,037,199	30.4
SCOTT	349,708,344	43,967,446	12.6
SHERBURNE	240,867,949	86,521,174	36.0
SIBLEY	175,654,165	23,506,235	13.4
STEARNS	917,480,867	322,904,980	35.2
STEELE	296,441,782	62,638,743	21.1
STEVENS	123,464,014	29,161,235	23.6
SWIFT	124,163,269	18,756,968	15.1
TODD	123,563,774	19,925,778	16.1
TRAVERSE	80,873,739	10,874,972	13.5
WABASHA	137,532,083	22,674,679	16.5
WADENA	79,487,984	26,718,348	33.6
WASECA	194,353,819	30,115,175	15.5
WASHINGTON	932,501,050	138,961,286	14.9
WATONWAN	160,281,775	22,812,970	14.2
WILKIN	109,801,265	11,968,269	10.9
WINONA	413,863,085	125,272,415	30.3
WRIGHT	469,740,234	56,379,829	12.0
YELLOW MEDICINE	167,777,433	23,112,766	13.8
TOTAL	$ 41,003,385,454	$ 8,981,408,726	21.9 %

ESTIMATED PERCENT OF STATE AND FEDERAL LANDS BY COUNTY (Acreage)

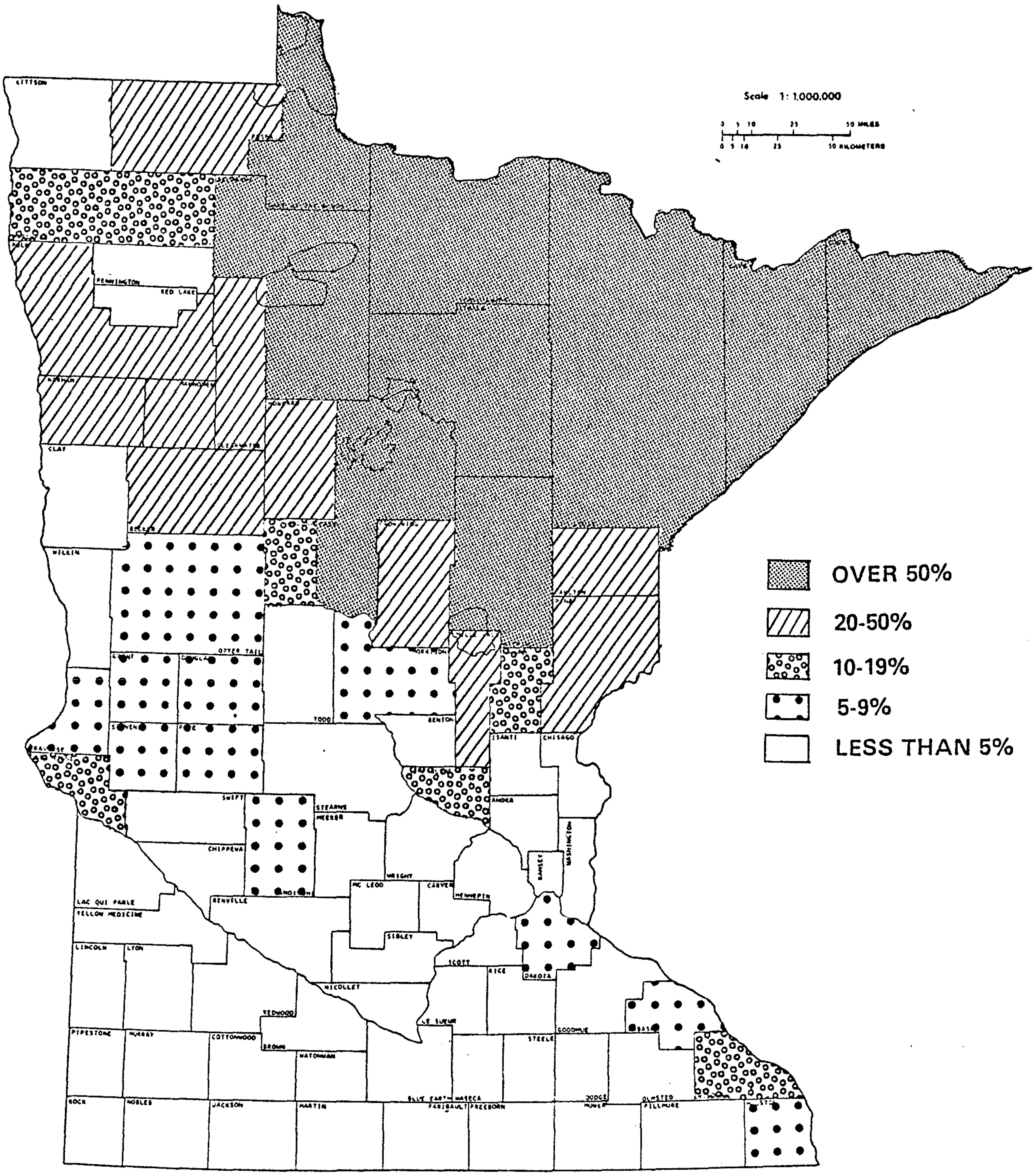


FIGURE 1

Minnesota Public Lands Impact Study — Phase 2

Legislative Commission on Minnesota Resources
in cooperation with the
Tax Study Commission and Barton-Aschman Associates, Inc.

TABLE 1

ESTIMATED STATE AND FEDERALLY OWNED LANDS IN MINNESOTA BY COUNTY[1]

County	Total Land Area (Acres)	Public Lands Acres	Public Lands Percent	Federal Lands(2)	DNR Lands(3)	Other State Lands(4)	Tax-Forfeited Lands(5)
Aitken	1,164,502	631,800	54%	16,160	388,191	4,120	223,329
Anoka	273,735	20,435	7%	0	15,334	4,569	532
Becker	837,688	193,152	23%	62,040	54,639	2,331	74,142
Beltrami	1,608,518	1,110,105	69%	393,520	566,798	3,281	146,506
Benton	257,798	2,310	1%	0	1,135	1,175	0
Big Stone	316,501	38,800	12%	30,400	6,802	1,598	0
Blue Earth	477,158	4,560	1%	0	2,711	1,849	0
Brown	387,266	4,760	1%	0	3,365	1,395	0
Carlton	550,092	220,971	40%	9,160	75,385	8,768	127,658
Carver	226,810	2,730	1%	0	658	2,072	0
Cass	1,302,315	762,167	59%	314,000	183,896	4,271	260,000
Chippewa	370,269	13,126	4%	3,160	8,155	1,811	0
Chisago	269,369	11,866	4%	0	9,759	2,107	0
Clay	668,118	18,040	3%	7,800	6,591	3,649	0
Clearwater	640,689	291,440	45%	134,440	54,516	1,426	101,058
Cook	936,426	835,306	89%	694,600	132,725	1,481	6,500
Cottonwood	407,635	6,792	2%	720	4,753	1,319	0
Crow Wing	649,083	169,422	26%	24,280	29,164	2,094	113,884
Dakota	365,190	17,742	5%	2,480	3,495	11,767	0
Dodge	280,638	1,307	-	0	273	1,034	0
Douglas	401,477	36,203	9%	27,640	5,621	2,942	0
Faribault	454,723	4,888	1%	0	1,882	3,006	0
Fillmore	553,101	9,575	2%	0	7,110	2,465	0
Freeborn	449,241	5,042	1%	0	1,137	3,905	0
Goodhue	491,465	15,240	3%	6,800	5,426	3,014	0
Grant	348,226	19,588	6%	14,920	2,632	2,036	0
Hennepin	354,225	2,903	1%	0	766	2,137	0
Houston	364,079	29,884	8%	18,840	9,303	1,741	0
Hubbard	596,829	224,746	38%	160	84,628	2,120	137,838
Isanti	281,302	6,803	2%	0	3,603	3,200	0
Itasca	1,729,322	935,741	54%	318,920	319,223	5,598	292,000
Jackson	446,068	7,612	2%	1,960	2,930	2,722	0
Kanabec	337,535	37,281	11%	0	23,530	1,459	12,292
Kandiyohi	497,292	29,659	6%	21,480	4,694	3,284	201
Kittson	700,372	55,121	8%	0	53,288	1,833	0
Koochiching	1,989,188	1,469,509	74%	87,520	1,092,669	4,320	285,000
Lac Qui Parle	492,698	20,829	4%	5,600	13,538	1,691	0
Lake	1,367,808	1,152,369	84%	814,360	179,076	1,639	157,294
Lake of the Woods	833,821	603,134	72%	154,600	447,548	986	0
LeSueur	283,692	4,460	2%	0	2,904	1,556	0
Lincoln	334,365	6,057	2%	0	4,835	1,222	0
Lyon	453,072	11,231	2%	0	8,942	2,289	0
McLeod	311,488	3,356	1%	0	1,752	1,604	0
Mahnomen	360,983	108,162	30%	58,280	33,097	1,140	15,645
Marshall	1,142,622	179,128	16%	61,120	115,365	2,643	0
Martin	450,521	4,014	1%	0	1,443	2,571	0
Mecker	382,891	3,421	1%	0	1,331	2,090	0
Mille Lacs	365,472	74,744	20%	3,560	61,668	1,506	8,010
Morrison	719,593	60,423	8%	0	7,207	53,216	0
Mower	453,204	3,889	1%	0	1,335	2,554	0
Murray	444,657	8,790	2%	0	7,367	1,423	0
Nicollet	280,866	3,159	1%	0	819	2,340	0
Nobles	454,877	4,383	1%	0	1,382	3,001	0
Norman	558,689	7,577	1%	0	5,776	1,801	0
Olmsted	421,342	7,327	2%	0	2,889	4,438	0
Ottertail	1,267,003	60,354	5%	36,280	16,515	7,119	440
Pennington	391,606	5,833	1%	120	2,347	1,206	2,160
Pine	906,366	222,645	25%	960	173,203	4,207	44,275
Pipestone	296,887	2,880	1%	240	1,456	1,184	0
Polk	1,260,513	26,411	21%	7,560	13,494	5,357	0
Pope	426,102	37,954	9%	31,800	4,375	1,757	22
Ramsey	101,032	1,901	2%	0	245	1,656	0
Red Lake	274,619	2,543	1%	0	1,764	779	0
Redwood	557,474	7,388	1%	2,040	2,914	2,434	0
Renville	621,129	2,119	-	0	266	1,853	0
Rice	319,162	6,427	2%	0	2,451	3,976	0
Rock	307,716	3,114	1%	0	1,246	1,868	0
Roseau	1,073,344	357,261	33%	32,200	254,188	2,033	68,840
St. Louis	4,043,532	2,280,772	56%	817,400	548,875	7,827	906,670
Scott	225,900	4,469	2%	240	2,617	1,612	0
Sherburne	280,525	31,204	11%	22,960	5,235	3,009	0
Sibley	372,901	2,736	1%	0	1,180	1,556	0
Stearns	864,521	12,061	1%	4,280	2,537	5,244	0
Steele	273,455	3,853	1%	0	1,263	2,590	0
Stevens	355,335	13,857	4%	10,480	2,045	1,332	0
Swift	475,592	19,180	4%	11,000	6,319	1,861	0
Todd	604,286	11,636	2%	0	9,378	2,258	0
Traverse	363,462	16,733	5%	15,360	156	1,217	0
Wabasha	344,324	25,317	7%	13,800	9,969	1,548	0
Wadena	341,126	44,735	13%	0	23,952	703	20,080
Waseca	268,158	3,585	1%	0	1,681	1,904	0
Washington	254,868	8,648	3%	1,680	3,347	3,621	0
Watonwan	277,051	2,106	1%	0	942	1,164	0
Wilkin	476,389	8,258	2%	2,400	3,512	2,346	0
Winona	406,320	42,371	10%	10,720	28,147	3,504	0
Wright	424,387	7,246	2%	0	4,538	2,708	0
Yellow Medicine	481,686	8,129	-	1,520	4,611	1,998	0
TOTAL	51,033,677	12,796,731	25%	4,311,560	5,199,395	281,040	3,004,376

(1) Source: Senate Investigative Research Division.
(2) Source: 1973 data from MLMIS.
(3) Source: 1975 data from DNR Land Ownership File (Land Bureau).
(4) Source: Senate Investigative Research Division (includes aeronautics, administration, corrections, public welfare, university, college and some highway lands).
(5) Source: County Auditors contacted by Senate Investigative Research Division (most counties have at least a few scattered parcels of tax-forfeited land).

DISTRIBUTION OF STATE NATURAL RESOURCE LANDS

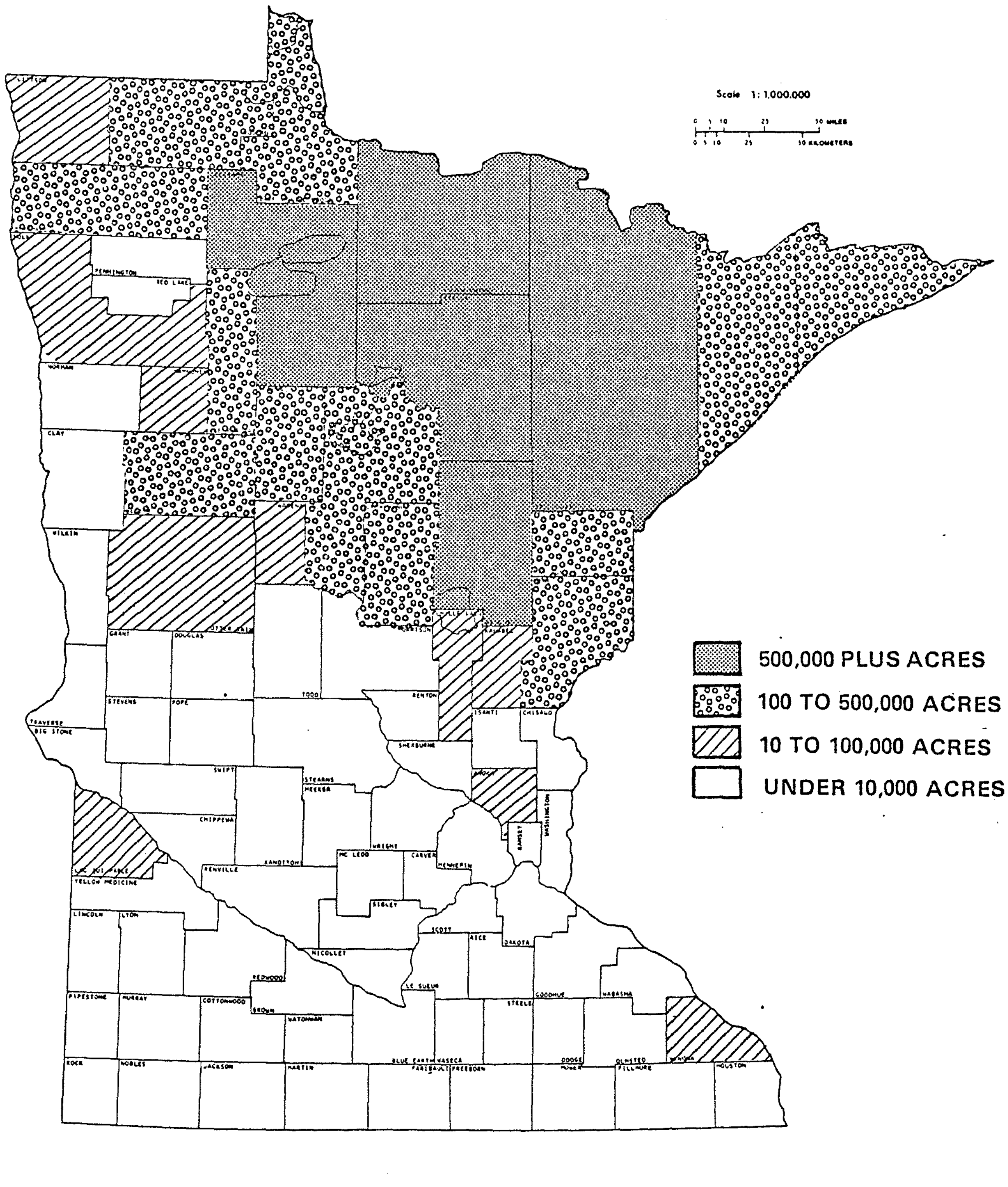


FIGURE 2

Minnesota Public Lands Impact Study — Phase 2

Legislative Commission on Minnesota Resources
in cooperation with the
Tax Study Commission and Barton-Aschman Associates, Inc.

DISTRIBUTION OF MAJOR STATE INSTITUTIONAL LANDS

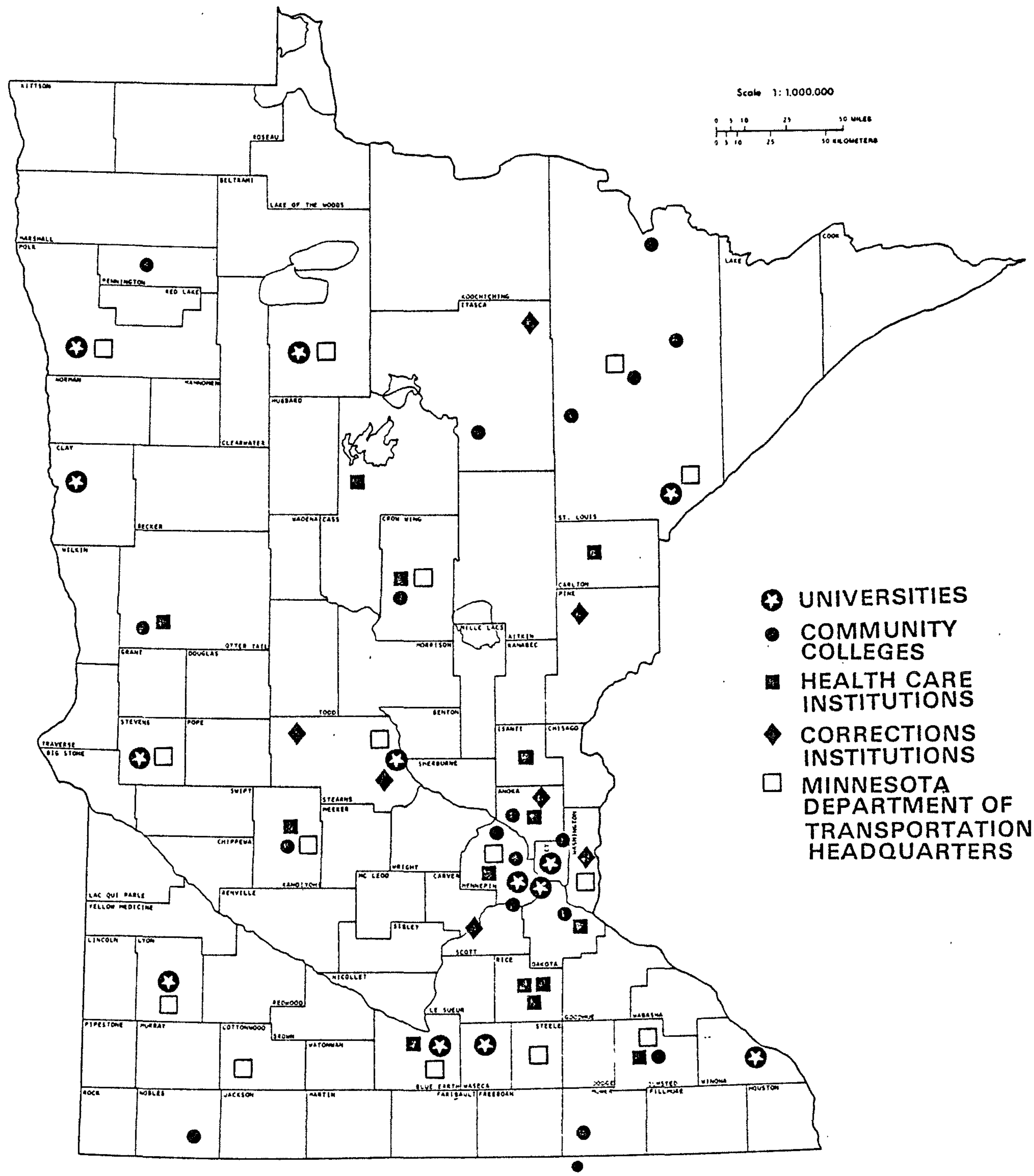


FIGURE 3

Minnesota Public Lands Impact Study — Phase 2

Legislative Commission on Minnesota Resources
in cooperation with the
Tax Study Commission and Barton-Aschman Associates, Inc.

PRIMARY SERVICE DEMANDS OF PILOT NATURAL RESOURCE LANDS

Services Consumed	Service Required[1]		Services Provided by:			
	Yes	No	State	County	Township	School District
Police	X	-	X	X	-	-
Fire	X	-	X	-	X	-
Roads	X	-	X	X	X	-
Transit	-	X	-	-	-	-
Parking	X	-	X	-	-	-
Garbage Collection	X	-	X	-	-	-
Sewer	X	-	X	-	-	-
Water	X	-	X	-	-	-
Health	-	X	-	X	-	-
Education	-	X	-	-	-	X
Welfare	-	X	-	X	-	-
Parks	-	X	-	X	-	-
General Government	X	-	-	X	X	X

(1) All service categories are required by employees and other residents of each community. Some additional services may be provided to visitors as well.

PRIMARY SERVICE DEMANDS OF PILOT INSTITUTIONS

Services Consumed	Service Required[2]		Service Provided By:			
	Yes	No	State	County	City	School District
Police	X	-	-	-	X	-
Fire	X	-	-	-	X	-
Roads	X	-	X	X	X	-
Transit	X	-	-	-	X	-
Parking	X	-	X	-	-	-
Garbage Collection	X	-	X	-	-	-
Sewer[1]	X	-	-	-	X	-
Water[1]	X	-	-	-	X	-
Health	-	X	-	X	X	-
Education	-	X	-	-	-	X
Welfare	-	X	-	X	-	-
Parks	-	X	-	X	X	-
General Government	X	-	-	X	X	X

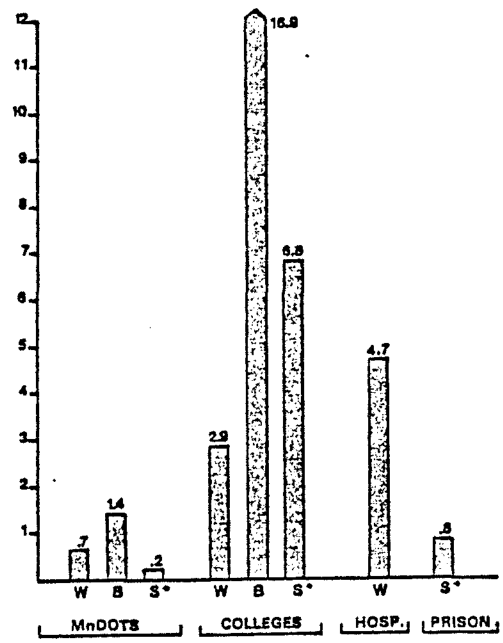
[1] Service fees paid at same rates as other non-residential users.

[2] All service categories are required by employees and other residents of each community.

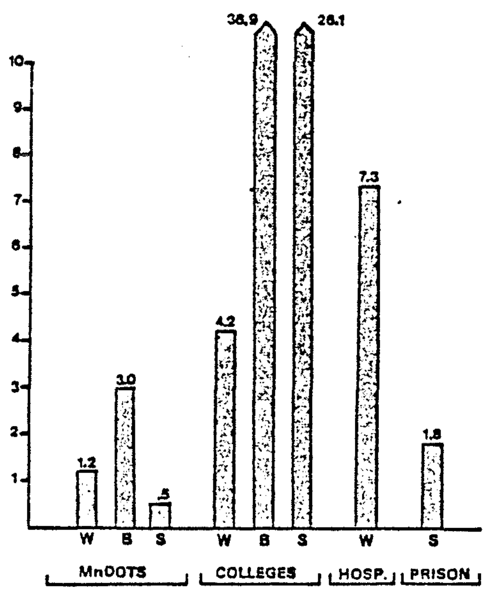
INSTITUTIONAL SERVICE COST IMPACTS ON PILOT AREA BUDGETS

W-Wilmar
B-Bemidji
S-St.Cloud

COUNTIES



CITIES



SCHOOL DISTRICTS

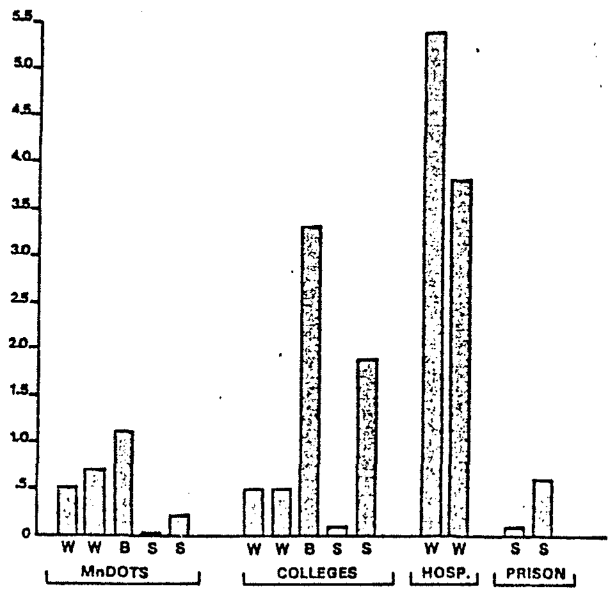


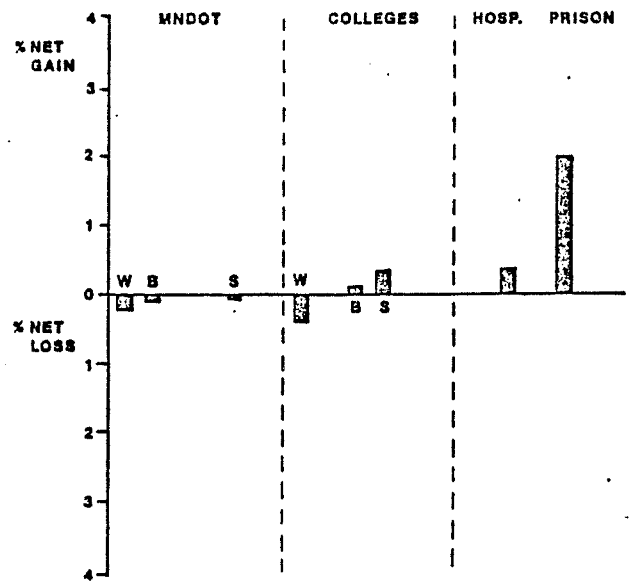
Figure 10

Minnesota Public Lands Impact Study — Phase 2

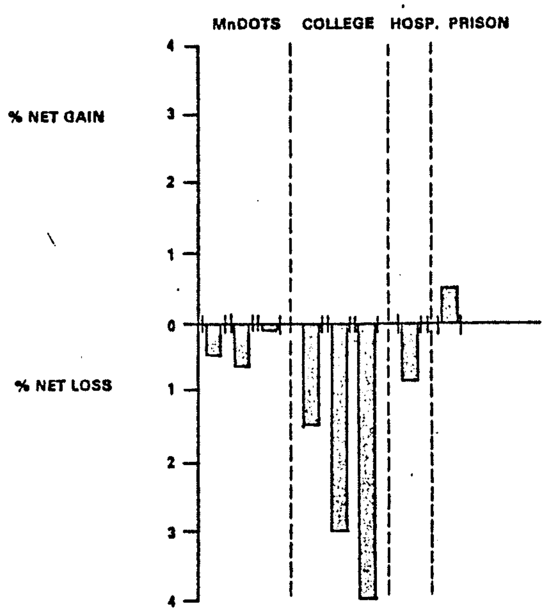
Legislative Commission on Minnesota Resources
in cooperation with the
Tax Study Commission and Barton-Aschman Associates, Inc.

PERCENT OF LOCAL BUDGETS REPRESENTED BY INSTITUTION REVENUE — COST DIFFERENCE

COUNTIES



CITIES



SCHOOL DISTRICTS

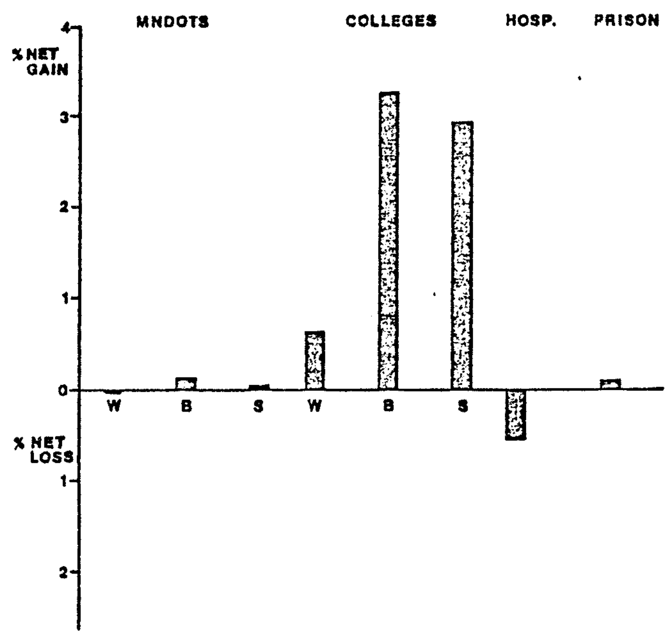


FIGURE 18

Minnesota Public Lands Impact Study — Phase 2

Legislative Commission on Minnesota Resources
in cooperation with the
Tax Study Commission and Barton-Aschman Associates, Inc.

SERVICE DEMANDS AND OFFSETTING COMPENSATION RELATED TO STATE NATURAL RESOURCE LANDS

Service Demand	Direct/Indirect Offsetting Compensation
Road construction and maintenance	- Internal roads provided directly by State agencies. - Limited special aid available for CSAH roads near State parks. - Aid formulae based on needs assessment.
Law enforcement	- Some direct service contracts. - Conservation Officer's services may reduce Sheriff's duties.
Fire protection	- Direct reimbursement through fire protection services and service contracts.
Solid-waste disposal	- State and federal agencies provide own services or pay service charges.
Utilities	- Service charges and special assessments. - State and federal agencies sometimes provide own services.
Education	- More foundation State aid to areas with low taxable land values. - Residences on State land subject to property tax.
Land management	- State and federal agencies provide own services. - Technical assistance provided to local governments and private landowners. - All land proceeds from tax-forfeited land go to local governments.
Secondary general services related to increased non-resident population	- Increased private property values as a result of tourist economy and preserved amenity. - Increased government employment opportunity. - Increased general employment opportunity. - Increased local revenues from tourism industry. - Increased recreational opportunities.

SERVICE DEMANDS AND OFFSETTING COMPENSATION RELATED TO STATE INSTITUTIONAL PROPERTIES

Service Demand	Direct/Indirect Offsetting Compensation
Police	Some negotiated service contracts or fees; UM campuses provide partial campus police services.
Fire	Some negotiated service contracts or fees.
Roads	Internal roads provided by State agencies, some special assessments, State aid based on need.
Transit	UM provides some internal transit.
Parking	State agencies typically provide adequate supply.
Utilities (sewer, water, refuse disposal)	Provided by State agency of paid for at standard non-residential user rates; some special assessments.
Health, education, welfare, parks and recreation	State and federal aid revenues are increased by added popuation and equalizer clauses.
Secondary general services related to increased population	Community services provided by institutions; increased business volume in local economy; increased jobs; increased property taxes through increased population and increased business volume; increased aids due to increased population; possible improved image, property values, etc.; sometimes special grants and aids provided.

TABLE 5
CURRENT STATE PAYMENTS TO LOCAL GOVERNMENTS IN MINNESOTA FOR NATURAL RESOURCE LANDS[1]

Name of Fund and Statute	Agency Administering Fund	Eligible Land	Basis for Payment	Allocation Formula
DIRECT LONG-RANGE PAYMENTS				
- Game and Fish Fund (MSA 97.49 subd. 3)	DNR Land Bureau	Acquired land in game refuges and hunting grounds	35% of gross receipts (permits and leases) or 50¢/acre, whichever is greater	To counties; redistributed as if payments were taxes on the land to towns and school districts wherein land lies
- Wild Goose Management Areas (MSA 97.49 subd. 7)	DNR Land Bureau	Wild Goose Management areas over 1,000 acres	Equivalent to taxes on land assessed on same basis as adjacent lands	To counties; redistributed as if payments were taxes on the land (monies under subd. 7 used as a credit against amount payable under subd. 3)
- Consolidated Conservation Areas Fund (MSA 84A.51)	DNR Land Bureau	Conservation Areas (see Chapter Two)	50% of gross revenues, plus up to $1,000 for administrative assistance	To counties; redistributed as follows: 30% to county development fund 40% to school district capital outlay fund from which derived 20% to county revenue fund 10% to township road and bridge fund from which derived
- State Forest Fund (MSA 89.036)	DNR Forestry Division	Acquired land in State Forests	50% of gross revenues	To counties; redistributed as if payments were taxes on the land
- Mineral Royalties on Tax-Forfeited Land (MSA 93.283 and 93.335)	DNR Mineral Division	Tax-forfeited land managed by counties	80% of gross royalties	To counties; redistributed 3/9 to county, 2/9 to municipalities, 4/9 to school districts
- Decorative Tree Harvesting (MSA 90.50)	DNR Forestry Division	DNR lands not included in above authorizations	Total amount of rental for lands leased to harvest stagnant swamp trees for Christmas trees and other decorative purposes	To counties; redistributed in proportion to mill rates
- Rent as a Condition of Sale (MSA 272.68)	DNR Fiscal Section	Lands rented to previous owner as a condition of sale	30% of rental received	To County Treasurer to be distributed in the same manner as property taxes
DIRECT SHORT-RANGE PAYMENTS				
- Voyageurs National Park (MSA 84B.07)	Dept. of Finance	New acquisitions for Voyageurs National Park	For newly-acquired land: 80% of last tax in 1st year, 60% in 2nd year, 40% in 3rd year, 20% in 4th year	To counties; redistributed to various taxing districts in same proportion as levy of taxing districts to total levy on property in last year of taxes
- Wild River State Park (Chapter 567, Section 7, 1973 Laws)	Dept. of Finance	New acquisitions for St. Croix Wild River State Park	When privately-owned land acquired for Wild River State Park, State pays 90% of last tax payment in 1st year, 80% in 2nd, 70% in 3rd, 60% in 4th, 50% in 5th, 40% in 6th, 30% in 7th, 20% in 8th, and 10% in 9th	To counties; redistributed to various taxing districts in same proportion as levy of taxing districts to total levy on property in last year of taxes
TAXATION OF STATE PROPERTY				
- Residential Real Estate Taxes (MSA 272.011)	DNR Asst. Commissioner of Administration	Residences on State land used by State employees	Real estate taxes to counties based on assessed value of structure and small area of contiguous land	To counties; redistributed as other real estate taxes
- Special Assessments	DNR Asst. Commissioner of Administration	Improvements to public lands	Payment at discretion of State agency	To local government making improvement
- Leases for Businesses Conducted for Profit (MSA 272.01 subd. 2)	Counties	Property leased for certain businesses conducted for profit	Leasee may be taxed as if he were the owner	From the leasee to the State or to the political subdivisions that assess the taxes
- Leases over Three Years (MSA 273.19)	Counties	Properties leased for three or more years not covered by MSA 272.01 subd. 2)	Leasee may be taxed as if he were the owner	From the leasee to the taxing districts
REVENUES FROM TAX-FORFEITED LAND				
- Revenues from Tax-Forfeited Land (MSA 282.02)	Counties	Tax-forfeited land managed by the counties	All revenues	To counties; redistributed as follows: - Payment for public improvements by municipalities - Special assessments - Bond issues - Remaining county may use: (a) 30% for timber development and (b) 20% for parks and recreation. Remainder of total if (a) and (b) not used: 40% to counties, 20% to municipalities, 40% to school districts

(1)Source: Barton-Aschman Associates compilation from information provided by various divisions of DNR and Department of Finance.

TABLE 6

ESTIMATED LONG-TERM STATE PAYMENTS TO COUNTIES BY DEPARTMENT OF NATURAL RESOURCES IN FISCAL 1975[1]

County	Consolidated Conservation Fund	State Forest Fund	Game and Fish Fund	Mineral Royalties on Tax-forfeited Lands	Total Payments
Aitkin	$33,582	$ 9	$ 996	-	$ 34,587
Anoka	-	-	6,939	-	6,939
Becker	-	14,026	1,681	-	15,707
Beltrami	33,993	1,565	392	$ 26	35,976
Benton	-	-	495	-	495
Big Stone	-	-	1,430	-	1,430
Blue Earth	-	-	355	-	355
Brown	-	-	1,289	-	1,289
Carlton	-	3,602	20	-	3,622
Carver	-	-	132	-	132
Cass	-	4,063	588	-	4,651
Chippewa	-	-	10,278	-	10,278
Chisago	-	-	3,857	-	3,857
Clay	-	2	2,282	-	2,284
Clearwater	-	2,168	658	-	2,826
Cook	-	21	-	-	21
Cottonwood	-	-	3,069	-	3,069
Crow Wing	-	14	337	-	351
Dakota	-	-	784	-	784
Dodge	-	-	40	-	40
Douglas	-	-	1,891	-	1,891
Faribault	-	-	999	-	999
Fillmore	-	8,436	-	-	8,436
Freeborn	-	-	112	-	112
Goodhue	-	1,407	177	-	1,584
Grant	-	-	1,187	-	1,187
Hennepin	-	-	25	-	25
Houston	-	1,360	-	-	1,360
Hubbard	-	7,813	153	-	7,966
Isanti	-	-	697	-	697
Itasca	-	3,630	-	140,633	144,263
Jackson	-	-	2,685	-	2,685
Kanabec	-	516	1,523	-	2,039
Kandiyohi	-	-	1,332	-	1,332
Kittson	-	-	6.332	-	6,332
Koochiching	47,326	9,698	-	-	57,024
Lac'Qui Parle	-	-	3,406	-	3,406
Lake	-	97	-	756	853
Lake of the Woods	53,080	1,858	260	-	55,198
Le Sueur	-	-	1,015	-	1,015
Lincoln	-	-	2,389	-	2,380
Lyon	-	-	3,843	-	3,843
McLeod	-	-	854	-	854
Mahnomen	7	2,153	2,029	-	4,188
Marshall	2,664	-	10,080	-	12,744
Martin	-	-	758	-	758
Meeker	-	-	608	-	608
Mille Lacs	-	882	3,855	-	4,737
Morrison	-	-	1,496	-	1,496
Mower	-	-	275	-	275
Murray	-	-	3,000	-	3,000
Nicollet	-	-	76	-	76
Nobles	-	-	667	-	667
Norman	-	-	2,470	-	2,470
Olmsted	-	22	964	-	986
Ottertail	-	-	3,314	-	3,314
Pennington	-	-	874	-	874
Pine	-	5,052	21	-	5,073
Pipestone	-	-	639	-	639
Polk	-	-	5,256	-	5,256
Pope	-	-	1,216	-	1,216
Ramsey	-	-	-	-	-
Red Lake	-	-	391	-	391
Redwood	-	-	1,450	-	1,450
Renville	-	-	88	-	88
Rice	-	-	224	-	224
Rock	-	-	-	-	-
Roseau	48,011	334	3,818	-	52,162
St. Louis	-	13,802	8	653,103	666,913
Scott	-	-	243	-	243
Sherbourne	-	-	106	-	106
Sibley	-	2,226	275	-	2,501
Stearns	-	4	755	-	759
Steele	-	-	389	-	389
Stevens	-	-	1,007	-	1,007
Swift	-	-	2,061	-	2,061
Todd	-	-	1,896	-	1,896
Traverse	-	-	55	-	55
Wabasha	-	9,840	2,289	-	12,129
Wadena	-	3,110	288	-	3,398
Waseca	-	-	827	-	827
Washington	-	-	21	-	21
Watonwan	-	-	453	-	453
Wilkin	-	588	1,472	-	2,060
Winona	-	1,496	10,149	-	11,645
Wright	-	-	1,488	-	1,488
Yellow Medicine	-	-	1,810	-	1,810
TOTAL	$ 218,664	$ 99,794	$ 138,643	$ 794,519	$1,251,620

(1) Source: DNR Land Bureau and Fiscal Section.

RECIPIENTS OF STATE LONG RANGE PAYMENTS IN LIEU OF TAXES FOR NATURAL RESOURCE LANDS (FISCAL 1975)*

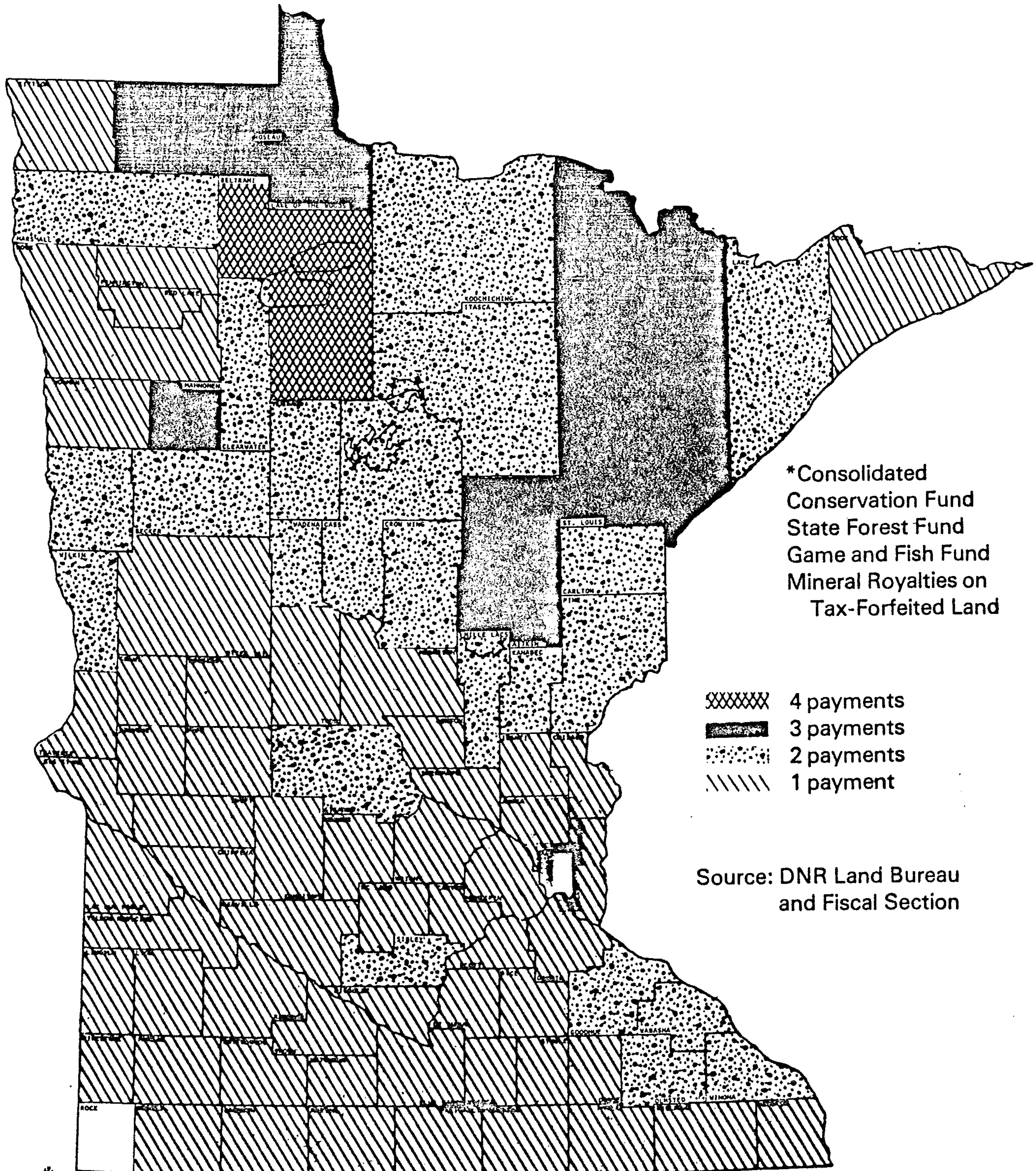


FIGURE 3

Minnesota Public Lands Impact Study

Legislative Commission on Minnesota Resources
In cooperation with the
Tax Study Commission and Barton-Aschman Associates, Inc.

Scale 1: 1,000,000

TABLE I

CURRENT PAYMENTS FOR TAX EXEMPT LAND BY COUNTY
FISCAL 1978

COUNTY	Consolidated Conservation F.Y. 1978	State Forest Fund F.Y. 1978	Public Shooting Grounds 1977 Payment	Mineral Tax Forfeited F.Y. 1978	Total County Payments
Aitkin	$ 42,756.74	$ 6.00	$ 996.22	$	$ 43,758.96
Anoka			6,989.06		6,989.06
Becker		25,003.27	1,686.32		26,689.59
Beltrami	61,382.67	1,292.62	391.69		63,066.98
Benton			495.25		495.25
Big Stone			1,121.32		1,121.32
Blue Earth			355.13		355.13
Brown			831.95		831.95
Carlton		5,599.86	20.00		5,619.86
Carver			131.98		131.98
Cass		9,855.00	588.16		10,443.16
Chippewa			17,863.95		17,863.95
Chisago		660.85	3,856.89		4,517.74
Clay			2,281.53		2,281.53
Clearwater		2,871.24	658.10		3,529.34
Cook		223.67			223.67
Cottonwood			2,088.64		2,088.64
Crow Wing		320.80	356.78		677.58
Dakota			837.99		837.99
Dodge			39.95		39.95
Douglas			1,890.92		1,890.92
Faribault			1,052.19		1,052.19
Fillmore		12,532.50			12,532.50
Freeborn			211.35		211.35
Goodhue		4,691.05	176.84		4,867.89
Grant			1,321.23		1,321.23
Hennepin			25.27		25.27
Houston		4,596.85			4,596.85
Hubbard		16,759.75	1,714.36		18,474.11
Isanti			1,628.88		1,628.88
Itasca		13,643.03		18,816.10	32,459.13
Jackson			1,366.06		1,366.06
Kanabec		769.37	1,522.89		2,292.26
Kandiyohi			1,371.94		1,371.94
Kittson			6,401.52		6,401.52
Koochiching	46,577.28	18,923.13			65,500.41
Lac Qui Parle			3,755.04		3,755.04
Lake		38.37		2,596.51	2,634.88
Lake/Woods	87,785.97	574.49	260.00		88,620.46
Le Sueur			1,038.70		1,038.70
Lincoln			2,522.58		2,522.58

TABLE I - cont.

COUNTY	Consolidated Conservation F.Y 1978	State Forest Fund F.Y. 1978	Public Shooting Grounds 1977 Payment	Mineral Tax Forfeited F.Y. 1978	Total County Payments
Lyon	$	$	$ 4,072.85	$	$ 4,072.85
McLeod			877.95		877.95
Mahomen	6.00	990.06	2,027.92		3,023.98
Marshall	3,141.89		10,119.95		13,261.84
Martin			834.16		834.16
Mecker			823.21		823.21
Mille Lacs		1,779.30	3,955.48		5,734.78
Morrison			1,496.45		1,496.45
Mower			274.60		274.60
Murray			3,000.09		3,000.09
Nicollet			575.75		575.75
Nobles			706.85		706.85
Norman			2,788.18		2,788.18
Olmsted		2.50	984.03		986.53
Ottertail			3,313.68		3,313.68
Pennington			1,139.96		1,139.96
Pine		10,965.02	21.00		10,986.02
Pipestone			639.35		639.35
Polk			6,216.76		6,216.76
Pope			1,215.76		1,215.76
Ramsey					
Red Lake			416.25		416.25
Redwood			1,450.51		1,450.51
Renville			88.50		88.50
Rice			244.05		244.05
Rock					
Roseau	42,108.32	1,145.82	3,817.67		47,071.81
St. Louis		11,397.17	8.00	581,421.33	592,826.50
Scott			246.50		246.50
Sherburne		1,712.32	106.00		1,818.32
Sibley			339.71		339.71
Stearns			755.12		755.12
Steele			389.35		389.35
Stevens			1,086.67		1,086.67
Swift			2,140.06		2,140.06
Todd			2,018.50		2,018.50
Traverse			55.23		55.23
Wabasha		21,546.92	2,370.95		23,917.87
Wadena		12,895.86	287.50		13,183.36
Waseca			826.53		826.53
Washington			51.45		51.45
Watonwan			453.34		453.34
Wilkin			1,471.88		1,471.88
Winona		5,484.35	10,393.50		15,877.85
Wright			1,537.25		1,537.25
Yellow Medicine			1,830.90		1,830.90
TOTAL	$283,758.87	$186,281.17	$145,320.08	$602,833.94	$1,218,194.06

TABLE 8

Tax Related Payments Made by the State of Minnesota to Local Units of Government by County in FY 75

		106.381 (assessments)		161.23 Subd. 3 (lease fees)	272.011 (real estate taxes)				272.68 Subd. 3 (lease fees)	435.19 Subd. 2 (assessments)			Voluntary[4]
County	County Total	DOT	DNR[1]	DOT	DNR	DPW	DOC	U of M[2]	U of M	DNR[3]	DOT	U of M	U of M
Aitkin	$ 1,432.39			$ 432.00	$ 1,010.39								
Anoka	-												
Becker	1,929.94				1,929.94								
Beltrami	1,685.01			216.00	1,469.01								
Benton	-												
Big Stone	-												
Blue Earth	926.40	$ 215.90		517.13	193.37								
Brown	3,319.37	3,319.37											
Carlton	11,558.06				664.92	10,893.14							
Carver	1,012.64												1,012.64
Cass	-												
Chippewa	31,046.32	31,046.32											
Chisago	965.96				965.96								
Clay	2,700.00	2,700.00											
Clearwater	1,817.22				1,195.90			621.32					
Cook	-												
Cottonwood	768.12			456.30	311.82								
Crow Wing	-												
Dakota	25,473.16							25,473.16					
Dodge	-												
Douglas	-												
Faribault	2,526.10	2,526.10											
Fillmore	-												
Freeborn	6,435.74	5,310.56			1,125.18								
Goodhue	-												
Grant	-												
Hennepin	218,423.79			167,272.39				37,200.09	3,320.74			8,220.52	2,410.05
Houston	291.42				291.42								
Hubbard	5,638.26				5,638.26								
Isanti	-												
Itasca	13,408.45				4,262.29		4,507.83	4,215.14		423.19			
Jackson	71.25			71.25									
Kanabec	-												
Kandiyohi	7,366.37	3,403.57		2,899.80	327.30	735.70							
Kittson	-												
Koochiching	-												
Lac Qui parle	-												
Lake	1,402.95				1,402.95								
Lake of the Woods	2,641.29				2,641.29								
Le Sueur	5,130.07		4,380.50		749.57								
Lincoln	-												
Lyon	14,965.82	14,602.50			363.32								
Mahnomen	-												
Marshall	-												
Martin	7,716.70	7,632.80	83.90										
McLeod	383.98	375.58	8.40										
Meeker	424.80	424.80											
Mille Lacs	2,421.34				2,421.34								
Morrison	256.44				256.44								
Mower	-												

TABLE 8
TAX RELATED PAYMENTS MADE BY THE STATE OF MINNESOTA TO LOCAL UNITS OF GOVERNMENT BY COUNTY IN FY 75 - continued

		106.381 (assessments)		161.23 Subd. 3 (lease fees)	272.011 (real estate taxes)				272.68 Subd. 3 (lease fees)	435.19 Subd. 2 (assessments)			Voluntary[4]
County	County Total	DOT	DNR[1]	DOT	DNR	DPW	DOC	U of M[2]	U of M	DNR[3]	DOT	U of M	U of M
Murray	4,694.87	613.53	4,081.34										
Nicollet	900.15			159.75	740.40								
Nobles	-												
Norman	2,773.75	373.75									2,400.00		
Olmsted	88.20			88.20									
Otter Tail	3,156.15					3,156.15							
Pennington	-												
Pine	1,892.94				1,467.94		425.00						
Pipestone	-												
Polk	1,127.25			238.80				851.13					37.32
Pope	980.66				980.66								
Ramsey	62,530.57			3,624.60				7,266.21	594.00			62.28	50,983.48
Red Lake	-												
Redwood	354.96	146.30						208.66					
Renville	1,383.51	1,383.51											
Rice	5,087.60				1,001.79	4,085.81							
Rock	-												
Roseau	-												
St. Louis	40,031.12			1,161.99	4,847.21							34,021.92	
Scott	172.05				172.05								
Sherburne	-												
Sibley	1,215.06	420.28		794.78									
Stearns	-												
Steele	428.34				428.34								
Stevens	1,963.68	128.54		150.00				1,685.14					
Swift	-												
Todd	-												
Traverse	-												
Wabasha	-												
Wadena	-												
Waseca	2,823.00	301.80						2,372.92				148.28	
Washington	2,220.56			2,220.56									
Watonwan	953.52			953.52									
Wilkin	-												
Winona	1,713.37				1,713.37								
Wright	272.26	272.26											
Yellow Medicine	44.16	44.16											
		$75,241.63	$8,554.14	$181,248.07	$38,572.43	$18,870.80	$4,932.83	$79,893.77	$3,914.74	$423.19	$2,400.00	$42,453.00	$54,443.49
TOTAL	$510,948.09	$83,795.77		$181,248.07	$142,269.83				$3,914.74	$45,276.19			$54,443.49

(1)Assumption was made that these payments were made under Statute 106.381 but due to lack of data it is possible payments could have been made under Statute 435.19.

(2)Payment data on the University of Minnesota was obtained from the University Property Acquisition Department. Complete data on special assessments was not available.

(3)Classified as Wild Rice Marion River payment under State accounting system. No data was obtained on this classification so assumption was made that these payments were made under Statute 435.19.

(4)These payments are made as part of a purchase agreement. There is no legal Statute requiring payment.

Source: State Finance - Statewide Accounting System and University of Minnesota.

STATE DEPARTMENT TOTALS

Minnesota Department of Transportation	$258,889.70
Department of Natural Resources	$47,549.76
Department of Public Welfare	$18,870.80
Department of Corrections	$ 4,932.83
University of Minnesota	$108,705.00

STATE AND FEDERAL AIDS RELATED INDIRECTLY TO PUBLIC LANDS

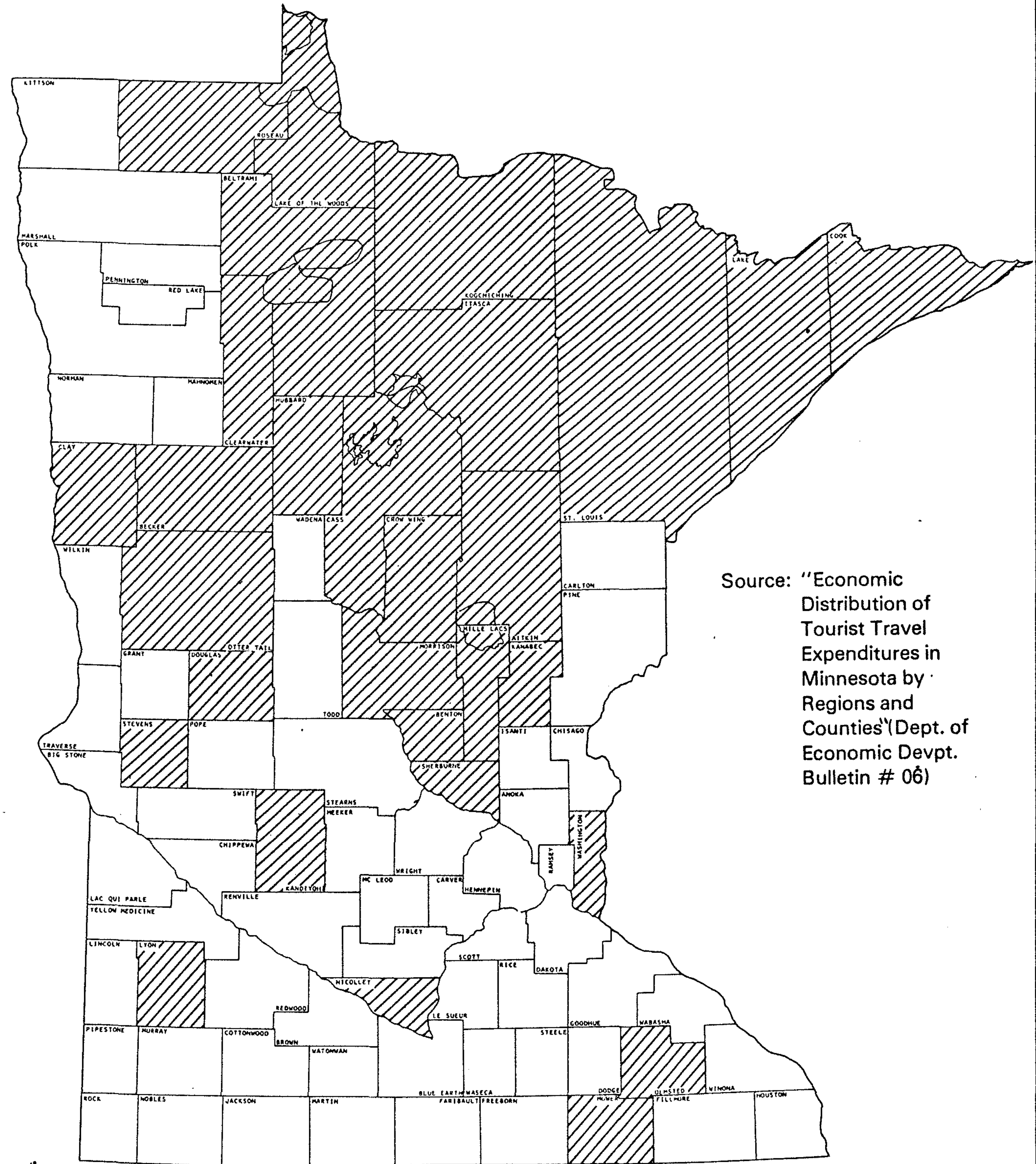
Source of Aid	Principal Purpose of Aid	Basic Formula	Equalizer Factor Related to Public Lands
State Aids			
School Foundation Aid	Equal quality of education for all State residents	Aid per pupil unit minus 30 mills x taxable value of district	Population and taxable value of school district
Local Aid	Revenue sharing of State general revenues	Population x mill rate x sales ratio	Population and mill rate
County Highway Aid	Construct and maintain county state-aid highway system	Equal division + CSAH mileage + vehicle registrations + needs factor	Population and needs factor
Municipal Highway Aid	Construct and maintain municipal state-aid highway system	Needs or population	Population or needs
Federal Aids			
Federal Revenue Sharing	Revenue sharing of general federal revenues	Population x tax effort x income factor	Population, tax effort, income
Title IV and Excess Property Programs	Upgrade rural fire fighting capability	State discretion	Effect on equipment needs

COMMUNITY SERVICES PROVIDED BY STATE FACILITIES IN PILOT AREAS[1]

Service	Institution				Service Fees
	School	Hospital	Prison	MnDOT	
Land Leases	X	-	X	-	Yes
Space Leases	X	-	X	-	Yes
Tours	-	-	X	-	No
Lectures	X	-	-	-	No
Art gallery, Art Exhibits	X	-	-	-	No
Museum	X	-	-	-	No
Planetarium	X	-	-	-	No
Bookstore	X	-	-	-	Yes
Public Radio	X	-	-	-	No
Libraries	X	-	-	-	No
Theatre, Concerts, etc.	X	-	-	-	Yes
Computer Time Sharing	X	-	-	-	Yes
Athletic Events	X	-	-	-	Yes
Meeting Rooms	X	-	-	-	Sometimes
Road Maintenance	-	-	-	X	Yes
Church Programs	X	-	-	-	No
Use of Athletic Facilities	X	-	-	-	Sometimes
Special Educational and Cultural Programs	X	-	-	-	No
Catering Service	X	-	-	-	Yes
Voting Polls	X	-	-	-	No
Adult Education	X	-	-	-	Yes
Seminars, Conferences	X	-	-	-	Yes
Equipment Rental	X	-	-	-	Sometimes

(1) As reported by pilot institution officials.

MINNESOTA COUNTIES WITH TOURIST-TRAVEL EXPENDITURES AS PERCENT OF COUNTY GROSS SALES ABOVE STATE AVERAGE



Source: "Economic Distribution of Tourist Travel Expenditures in Minnesota by Regions and Counties" (Dept. of Economic Devpt. Bulletin # 06)

FIGURE 11

Minnesota Public Lands Impact Study

Legislative Commission on Minnesota Resources
in cooperation with the
Tax Study Commission and Barton-Aschman Associates, Inc.

Scale 1 : 1,000,000