

FOREWORD

Property tax is a very important source of revenue for all local units of government in Minnesota: cities, townships, school districts, special taxing districts, and county governments. The state of Minnesota has not levied a property tax since 1966.

Property Taxes Levied in Minnesota is divided into five sections. Section I is a review of the Minnesota property tax system. It discusses property valuation and how tax levies and tax rates are determined. Section II contains historical data (from as far back as 1925) and shows how taxes and values have changed over the years. Section III looks at current year values, both market and net tax capacity, of the various classifications of property. Section IV is devoted to current year tax data, including information on taxes levied and credits. Section V consists of information on manufactured homes values and taxes.

Property Tax Division
Minnesota Department of Revenue

TABLE OF CONTENTS

	PAGE
Foreword	I
Minnesota County Map	II
 I. Review of the Minnesota Property Tax System	
1. Determination of Values	1
2. Determination of Tax Rates, Tax Before Credits, and Net Tax	12
3. Collection of Taxes	27
4. Manufactured Homes	29
 II. Historical Data Tables	
1. Values, Total Taxes Levied Including Special Assessments, and Statewide Average Tax Rates, Taxes Payable 1925 -1999	31
2. Real and Personal Property Taxes Levied, Taxes Payable 1940 - 1999.....	33
3. Real and Personal Property Tax Levies Including Special Assessments, by Governmental Subdivision, Taxes Payable 1925 -1999.....	35
4. Real and Personal Property Tax Levies Excluding Special Assessments, by Governmental Subdivision, Taxes Payable 1961-1999.....	37
5. Total Special Taxing District Property Tax Levies Excluding Special Assessments, by Major Category of Special Taxing District, Taxes Payable 1968 -1999	40
6. Special Assessments on Real Property, Taxes Payable 1961-1999.....	42
7. Taxable Market Value of Real and Personal Property by Property Type, Taxes Payable 1974 -1999.....	43
8. Real and Personal Property Values by Property Type, Taxes Payable 1974 -1999: Assessed Value 1974 - 1988; Tax Capacity Value 1989 - 1999	45
9. Estimated Distribution of Gross Tax by Property Type of Real and Personal Property, Taxes Payable 1974 -1999.....	47

TABLE OF CONTENTS

and Classification Ratios, Taxes Payable 1973 - 1998.....	76
	PAGE
25. Manufactured Home Market Values, Total Tax Capacity, Taxes Levied, Credit Amounts, Number of Assessments and Net Tax, Taxes Payable 1973 - 1998	77
26. Comparison of Payable 1998 and 1999 Tax Data by County	
A. County, City and Township Levy.....	79
B. School District, Special Taxing District and Total Levy	82
C. Net Tax Payable, Total Tax Capacity and Average Local Tax Rate	85
27. Comparisons of Payable 1998 and 1999 Tax Increment Financing Tax Capacity and Increment Tax.....	88
III. Current Year Net Tax Capacity Valuation and Market Valuation Data Tables	
28. 1998 Taxable Market Value of Real and Personal Property by County	
A. Real Property Market Valuation.....	97
B. Real and Personal Property Values.....	100
29. 1998 Taxable Market Value of Real and Personal Property by Use Class by County by City and Township	
A. Farm, Timber, Seasonal, Residential, Apartments, and Seasonal Commercial	105
B. Commercial, Industrial, Public Utility, Mineral, Railroad and Total Market Value	113
30. Green Acres Effect on Farm Land Market Value Taxes Payable 1999.....	121

TABLE OF CONTENTS

	PAGE
35. County Tax Levies by Major Purpose, Taxes Payable 1999	215
General Revenue	
Indebtedness	
Road and Bridge	
Welfare	
County and/or Regional Library	
Miscellaneous	
Total County Levy Excluding Special Assessments	
County Special Assessments	
Total County Levy Including Special Assessments	
36. City Tax Levies by Major Purpose, Taxes Payable 1999	218
General	
Indebtedness	
Road and Bridge	
Miscellaneous	
Net Tax Capacity Based Levy	
Market Value Based Levy	
Total City Levy Excluding Special Assessments	
City Special Assessments	
Total City Levy Including Special Assessments	
37. Town Tax Levies by Major Purpose, Taxes Payable 1999	221
General Tort Revenue	
General All Other Revenue	
Indebtedness	
Road and Bridge	
Miscellaneous	
Total Town Levy Excluding Special Assessments	
Town Special Assessments	
Total Town Levy Including Special Assessments	
38. School District Tax Levies by Major Purpose, Taxes Payable 1999	224
General	
Community Service	
Capital Expenditure	
Indebtedness	
Total Net Tax Capacity Based School District Levy	
Market Value Based Levy	
Total School District Levy	

TABLE OF CONTENTS

	PAGE
49. Enterprise Zone Credit, Number of Parcels, Net Tax Capacity, and Credit Amount by County, Taxes Payable 1999	280
50. Disaster Credit, Number of Parcels, Net Tax Capacity Difference, and Credit Amount by County, Taxes Payable 1999	281
51. Taconite Homestead Credit Amounts at 57 and 66 Percent, Number of Homesteads Receiving Less Than Maximum, and Maximum Credit Amounts by County, by City and Township, Taxes Payable 1999.....	282
52. Education Homestead Credit Data, Taxes Payable 1999..... 283	
53. Contamination Tax Data, Taxes Payable 1999..... 288	
54. Fiscal Disparity Contribution and Distribution Valuation and Tax Difference by County, Taxes Payable 1999.....	289
55. Fiscal Disparity Distribution Tax by Type of Governmental Unit, Taxes Payable 1999	290
56. Power Line Tax Capacities, Values and Taxes, Taxes Payable 1999.....	291
57. Special Assessments on Real Property by Governmental Unit, Taxes Payable 1999.....	294
58. Total Tax Capacity Value, Indicated Market Value and Effective Tax Rates of Minnesota Counties for Property Taxes Levied in 1998, Payable 1999.....	297
 V. Manufactured Home Property Tax Data Tables	
59. Manufactured Home Values, Taxes, and Credits Taxes Payable 1998.....	299
60. Comparison of 1997 and 1998 Manufactured Home Market Value, Total Tax Capacity and Net Tax by County	302
61. Manufactured Home Homestead and Agricultural Credit Aid	

TABLE OF CONTENTS

REVIEW OF THE MINNESOTA PROPERTY TAX SYSTEM TAXES PAYABLE IN 1999

Property tax is the major source of revenue for local governmental units in the state of Minnesota. The state has not levied a property tax since 1966. The property tax is an ad valorem tax (a tax in proportion to value). It is levied in one year based on the property assessment as of January 2 and becomes payable in the following calendar year. For example, in this bulletin, the current year tables include taxes levied based on assessments made on January 2, 1998, due and payable in 1999. The property tax on a particular parcel of property is primarily based on its market value, property class, the total value of all property within the taxing area, and the budget requirements of all local governmental units located within the taxing area.

The following is a general description of and background information on the property tax system in Minnesota and the laws that were applicable to taxes payable in 1999.

Determination of Values

Assessors

The county assessor is appointed to a four-year term by the County Board of Commissioners and is approved by the State Commissioner of Revenue. The county assessor has various duties prescribed by law, among which are the following: keeps local assessors advised of changes in assessment laws, instructs local assessors in property classification and determination of values, and is ultimately responsible for final assessments based on the values reported by local or deputy assessors.

Exempt Property

Certain property types are exempt from ad valorem taxation. Property that qualifies for exemption is listed in the Constitution of the State of Minnesota and is reassessed once every six years, with the most recent assessment being made in 1998. Information about exempt property is included in Table 32 of this Property Tax Bulletin.

Constitutionally exempt real property includes:

- 1) public burying grounds,
- 2) public and private schools,
- 3) public and private hospitals,
- 4) academies, colleges, universities, and seminaries of learning,
- 5) churches, church property, and houses of worship,
- 6) institutions of purely public charity,
- 7) forest and parks,
- 8) Native American lands, and

Taxable Property

Assessors determine the estimated market value of all taxable property within their jurisdiction as of January 2 of each year, except state-assessed properties such as public utilities, railroads, air-flight property and minerals. All properties within a taxing district are reassessed once every four years. One-fourth of the parcels within a taxing district are assessed each year so that all parcels can be reassessed at least once in a four-year period. (Property that is exempt from taxation is assessed once every six years - see Exempt Property above). The legislature has provided various programs which may reduce the estimated market value for certain types of property for purposes of taxation. These reductions are made by deferment, limitation or exclusion and are explained below. The market value after these reductions is referred to as the taxable market value.

The assessor also assigns a classification(s) to each parcel of property according to how the property is used, i.e., commercial, agricultural homestead, etc. Each classification has a net classification percentage rate, which is applied to the taxable market value to determine the net tax capacity value. The net tax capacity value is used in determining initial tax capacity rates for taxes payable in 1999.

Historical Notes:

For taxes payable in 1989, the market value was multiplied by a classification percentage to arrive at "gross tax capacity value." The gross tax capacity was used to compute "tax capacity rates."

Prior to the 1988 assessment, the market value was multiplied by a classification percentage to obtain the "assessed value". This assessed value was used in determining "mill rates".

Prior to the 1972 assessment, the market value was divided by three to arrive at an "adjusted market value." The various classification rates were then applied to the adjusted market value to determine the assessed value. Thus, assessed values for taxes payable in 1972 were approximately one-third of what they were for taxes payable in 1973. Since mill rates were in part based on assessed value, mill rates for payable 1972 were approximately three times what they were for payable 1973. (See Table 1, page 31.)

Review and Equalization

The assessor estimates the market value of the property to be taxed and assigns it to a class according to its use. This assessment is subject to review and equalization at three levels: the local (city or township) Board of Review, the County Board of Equalization, and the State Board of Equalization. It is the duty of these boards to listen to appeals and to equalize property assessments and values within classes of property and within and between the various taxing districts.

year's market value after limitation or (2) 25% of the difference between the current estimated market value and the preceding market value after limitation. This limitation, which does not apply to increases in value due to improvements, is effective only through assessment year 2001.

Historical Note: The 1973 Legislature originally created the concept of limited market value. Although the formula for calculating that limitation changed frequently, it was in effect through assessment year 1979.

Valuation Exclusion for Certain Improvements - "This Old House" and "This Old Business (M.S. 273.11, subdivisions 16 and 19)

"This Old House" allows an adjustment to the assessor's estimated market value and was enacted in 1993 for improvements made through January 2, 2003. This law is designed to provide owners of older and deteriorated homes with an incentive to restore them, and hopefully will preserve and revitalize older neighborhoods. The property must be at least 35 years old when improvements commence, be eligible for homestead treatment, and meet estimated market value limitations. Only certain types of improvements qualify, and application must be made at specified times during the project to qualify. The exclusion of the value of the improvement is effective for ten years, after which 20% of the total exclusion is added to the property for each of the following five years. This exclusion first affected taxes payable in 1995. Relocated residences may also qualify.

Commercial or industrial property in non-metropolitan cities of 10,000 or less in population that are eligible for the preferred class rate may qualify for an exclusion from market value for tax purposes under the "This Old Business" valuation exclusion. The improvements must have been made from July 1, 1997 through December 31, 1998.

The assessor applies these deferments and limitations to the estimated market value to arrive at taxable market value. The taxable market value is multiplied by the assigned net class rate to arrive at net tax capacity.

Property Classifications

After market values are determined, properties are given classifications according to use. This property classification system was developed by the 1913 Legislature. Beginning in 1914, the following four classes of property were used to determine assessed values:

- Class 1** Iron Ore (mined or unmined), assessed at 50% of full and true value.
- Class 2** Household goods and personal effects, assessed at 25%.
- Class 3** Unplatted real estate, livestock, farm produce, inventories and manufacturers' tools, assessed at 33 1/3 %.

REAL PROPERTY

<u>Class</u>	<u>Year Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
1a	1933	Residential homestead:*	
		First \$75,000 market value	1.00%
		Market value in excess of \$75,000	1.70%
1b	1953, 1969 & 1974	Paraplegic veterans, homesteads of blind and permanently and totally disabled persons:	
		Agricultural:	
		House, Garage and one acre:	
		First \$32,000 market value	0.45%
		\$32,000 to \$75,000 market value	1.00%
		Market value in excess of \$75,000	1.70%
		Remainder of Farm:	
		First \$115,000 market value	0.35%
		Market value in excess of \$115,000:	
		First 320 acres	0.80%
		Over 320 acres	1.25%
		Residential:	
		First \$32,000 market value	0.45%
		\$32,000 to \$75,000 market value	1.00%
		Market value in excess of \$75,000	1.70%
1c	1959 & 1989	Commercial seasonal recreational residential not used for more than 250 days per year, which includes a portion used as a homestead by the owner:	1.00%
1d	1997	Structures occupied exclusively by seasonal farm workers:	
		First \$75,000 market value	1.00%
		Market Value in excess of \$75,000	1.70%
2a	1933	Agricultural homestead:	
		House, garage and one acre:	
		First \$75,000 market value	1.00%
		Market Value in excess of \$75,000	1.70%
		Remainder of Farm:	
		First \$115,000 market value	0.35%
		Market Value in excess of \$115,000:	
		First 320 acres	0.80%
		Over 320 acres	1.25%

* Townhouse property is classified and valued as all other homestead real estate. Value is added for each unit's share of the development's common areas.

REAL PROPERTY

<u>Class</u>	<u>Year Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
4c	1959	Seasonal residential for recreational purposes: a. Commercial, but not used for more than 250 days per year (example: resort)	1.80%
		b. Non-commercial (example: cabin): First \$75,000 of market value	1.25%
		Market value in excess of \$75,000	2.20%
4c	1997	Qualifying golf-courses	1.80%
4c		Non-profit community service oriented organizations	1.80%
*4c	1969	Housing for elderly or for low- and moderate-income families financed by direct federal loan or federally insured loan pursuant to Title II of the National Housing Act or the Minnesota Housing Act. Structures Only	2.40%
*4c	1969	Housing for elderly, handicapped or lower income persons as defined in Section 8 of U.S. Housing Act. Structures only.	2.40%
*4c		Neighborhood Real Estate Trust	2.40%
*4c	1989	Section 42 Structures	2.40%
4c	1989	Manufactured Home Parks	2.00%
4c	1999	Metro Non-profit Recreational Property	1.80%
*4d	1971	Housing for elderly or for low- and moderate-income families financed by direct loan or insured loan from the Farmers home administration and located in a municipality under 10,000 population. Structures only.	2.20%
4d	1998	Qualifying low-income housing, land and buildings – includes single unit and qualifying portions of multi-unit buildings.	1.00%
4e	1997	Residential portion of certain converted warehouses	2.30%

* Transition class rate for pay 1999 for properties that do not qualify for the new class 4d rate.

PERSONAL PROPERTY

<u>Class</u>	<u>Year Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
3a**		Structures on leased public lands in urban areas	2.45% & 3.50%
		Structures on railroad operating right-of-ways	2.45% & 3.50%
		Leased all other (non-agricultural) real estate of exempt land (M.S. 272.01, subdivision 2)	2.45% & 3.50%
		Systems of electric, gas and water utilities	2.45% & 3.50%
		All other taxable personal property	2.45% & 3.50%

* Buildings received classification rate as if they were homesteaded real property within the scope of Class 2a, 1a or 1b, whichever is applicable.

** Assessed at 2.45% on first \$150,000 of market value and assessed at 3.50% on excess.

CLASSIFICATIONS NO LONGER ASSESSED

There is **no** assessment on the following former classes of property:

<u>Class</u>	<u>Description</u>
3	Personal - Inventories, stocks of merchandise of sorts, all materials, parts and supplies, furniture and equipment, manufacturer's materials, manufactured articles including the inventories of manufacturers, wholesalers, retailers and contractors, and the furnishings of a room or apartment in a hotel, rooming house, tourist court, motel or trailer camp, and tools and machinery, which by law are considered as personal property.
3a	Agricultural products in the hands of the producer.
3j	Petroleum refinery's personal property.
3	Real - Machinery which constitutes fixtures to real estate except public utilities under ad valorem taxation.

Adjustments to Net Tax Capacity Value

Taxable net tax capacity value is used in determining initial tax rates. In many cases, taxable net tax capacity value is the same as net tax capacity value. However, there are cases where certain values must be deducted from the total net tax capacity value to determine the taxable net tax capacity value. This is illustrated in Table 33, page 192. Values that are deducted are as follows.

Power Line Net Tax Capacity Value

Ten percent of the net tax capacity of electrical transmission lines over 200KV in organized townships and cities is excluded from the value used in determining initial tax rates. After local tax rates are determined, the revenue produced by applying the prevailing local tax rate to the excluded 10% of value is then used to finance the power line credit for cities and organized townships. (See Power Line Credit, Table 46, page 277.)

Fiscal Disparities

The Metropolitan Development Act, more commonly known as "Fiscal Disparities", was first implemented for taxes payable in 1975. It established a new property tax system for the seven metropolitan counties of Anoka, Carver, Dakota, Hennepin, Ramsey, Scott and Washington. Although the law is complex, it can be briefly summarized as follows.

Forty percent of the increase in commercial-industrial (including public utility and railroad) net tax capacity valuation in each taxing district since 1971 is contributed to an area-wide tax base. Using the factors of population and real property market value per capita, a distribution index is calculated. This index is employed in determining what proportion of the tax capacity value in the area-wide tax base shall be distributed back to each taxing district. This amount is referred to as the distribution tax capacity value.

A taxing district's budget levy, less HACA, is also reduced by the levy amount it is permitted to spread on the area-wide tax base. Its area-wide levy amount is its distribution net tax capacity value multiplied by its prior year initial tax rate. The reduced budget levy divided by the taxing district's taxable net tax capacity value (net tax capacity value less contribution, tax increment, and certain power line net tax capacity values) equals its current year initial tax rate. The initial tax rate times the taxable net tax capacity value is equal to the local portion of each district's property tax budget levy; whereas, the prior year initial tax rate times the distribution value is equal to the area-wide portion. Metropolitan county auditors certify to the administrative auditor the area-wide portions of the levy for each district located within their county. The administrative auditor then computes an area-wide tax rate by dividing the total of the area-wide levies by the total area-wide tax base (total contribution net tax capacity).

In addition, the law provides for the creation of hazardous substance subdistricts or sites.

Although these types of districts have particular distinguishing characteristics, all commonly possess the authority to retain the tax dollars generated by the "retained captured net tax capacity". The retained captured value is based on all parcels within the TIF district. The retained captured value equals the captured value less any fiscal disparity or shared value reductions and after any prior year net tax capacity adjustments. The captured value equals the difference between the current year net tax capacity value and the original net tax capacity value of the properties within the TIF district.

The retained captured value, along with power line and fiscal disparity value, is deducted from the total net tax capacity value to obtain taxable net tax capacity. The taxable net tax capacity is then used in the calculation of initial tax rates.

For TIF districts certified on or before May 1, 1988, the tax generated by the product of the current total local tax rate and the retained captured value is retained by the TIF district and used to finance the project debt. If a TIF district was certified after May 1, 1988, the tax retained by the TIF district is equal to the product of the original local tax rate times the retained captured value. The original local tax rate is the total local tax rate for the original year of the TIF district. If the current local tax rate is greater than the original tax rate, the difference between them times the retained captured value is excess TIF tax and is distributed to the local units of government.

For example, a pre-May 1, 1988 TIF district has the following characteristics: \$5,000 of original net tax capacity; \$12,000 of current net tax capacity; \$1,000 of shared fiscal disparity net tax capacity; and no shared net tax capacity. The captured net tax capacity value equals \$7,000 ($\$12,000 - \$5,000$). The retained value equals \$6,000 ($\$7,000 - \$1,000$). Assume the local tax rate is 120%, then the amount of tax dollars retained by the TIF district is \$7,200 ($\$6,000$ multiplied by 120%).

Tax increment values and taxes can be found in Table 27, page 88.

In a unique taxing area (a geographic area subject to the same set of tax rates), the total initial tax rate is equal to the total of the initial tax rates for all taxing districts levying in that area. This rate is applied to each taxable parcel of property in the unique taxing area to determine the amount of net tax capacity based property tax which is owed, unless the unique taxing area receives disparity reduction aid.

Initial Tax Rate Exceptions

Under normal circumstances, initial tax rates are calculated by using the formula above. However, there are instances where initial tax rate calculations deviate from the norm, as follows.

Fire Protection Districts

Township tax rates are influenced by the presence of special fire protection districts (M.S. 368.85). Any organized town may, through a majority vote cast by the electors within the proposed district, establish a territory which will receive fire protection. A fire district consists of compact and contiguous property of which at least 25% of the total tax capacity value of taxable real property therein is classified as homestead property and other buildings or structures. All fire protection district costs are paid from tax dollars generated by the property located within its boundaries. The fire district cost is reflected in a higher municipal tax rate for the concerned property. Property outside of the district does not contribute tax dollars toward this protection.

Rural-Urban Service Districts

Active rural-urban service districts will cause city tax rates to vary within the city. A rural service district and an urban service district, which are adopted by ordinance, constitute "separate taxing districts for the purpose of all municipal property taxes except those levied for the payment of bonds and judgments and interest thereon." (M.S. 272.67) Only unplatted lands which are rural in character and which are not developed for commercial, industrial or urban use can become rural service districts. Such land is not benefited to the same degree as other lands by municipal services financed by general taxation. An urban service district consists of all lands within the boundaries of the municipality which are not included in the rural service district. Lesser benefits within a rural service district result in lower tax rates for taxpayers within its boundaries than for taxpayers located within the boundaries of the complementary urban service district.

Subordinate Service Districts

Subordinate service districts were established by the 1982 Legislature for counties (M.S. Chapter 375B) and by the 1989 Legislature for towns (M.S. Chapter 365A) to provide a means by which the county or town can effectively provide and finance various governmental services for its residents. The districts are portions of a county or town that receive one or more services that are not provided in the

modified market value where property with a class rate of less than one percent has a school district referendum market value equal to its class rate times 100 times its market value. All other properties have a school district referendum market value equal to their taxable market value. For taxes payable in 1995 and 1996, school district referendum market values for class 1b (blind/paraplegic/disabled veteran) homesteads and for agricultural homestead outbuildings and land less than \$115,000 was equal to 45% of their taxable market value. All other property types had a school district referendum market value equal to their entire taxable market value.

Beginning with taxes payable in 1997, all non-school local governments are required to use the same definition of referendum market value that was used by school districts for referendum levies, and no levies are based on taxable market value. The term "school district referendum market value" is replaced by "referendum market value".

Referendum Market Value Based Levies (M.S. 275.08, subdivision 1b; M.S. 275.61)

Referendum levies for counties, cities, townships and special taxing districts must meet all the criteria in a column in the following table in order to be based on referendum market value. If the criteria are not met, the referendum levy continues to be based on net tax capacity.

VOTER APPROVED LEVIES SUBJECT TO REFERENDUM MARKET VALUE BASE				
TYPE OF GOVERNMENT	COUNTY	CITY	TOWN	SPECIAL TAXING DISTRICT
Purpose	General or Special (including Bonds)	General or Special (including Bonds)	General or Special (including Bonds)	General or Special (including Bonds)
Year Effective	Pay 1993 and/or after	Pay 1993 and/or after	Pay 1993 and/or after	Pay 1993 and/or after
Date of Referendum	Held on or after 5/1/92; or Held after 5/31/91 and before 5/1/92 and publicly advertised using levy amounts reflecting market value	Held on or after 5/1/92; or Held after 5/31/91 and before 5/1/92 and publicly advertised using levy amounts reflecting market value	Held after 5/31/91	Held after 5/31/91

Referendum Market Value Based Levies for School Districts (M.S. 126C.17, subdivision 10)

The following school district referendums were based on school district referendum market value beginning in payable 1995:

Referendum Market Value	\$124,800
Total Referendum Market Value Based Tax Rate	$\times .08964\%$ (or $.0008964$)
Total Referendum Market Value Based Tax	\$ 111.87
Net Tax Capacity	\$1,776
Total Local Tax Rate	$\times 119.399\%$ (or 1.19399)
Total Net Tax Capacity Based Tax	\$2,120.53
Total Referendum Market Value Based Tax	\$ 111.87
Total Net Tax Capacity Based Tax	\$2,120.53
Total Tax Before Credits	\$2,232.40

Property Tax Credits

Due to the existence of property tax credits, in some instances, the total tax before credits will not be the final amount of property tax paid by an individual taxpayer. The property tax credits in existence for taxes payable in 1999 are as follows, listed in the order that they are deducted from the tax before credits.

Disaster Credit (M.S. 273.123)

The disaster credit was set up by the 1982 Legislature to provide tax relief for homeowners whose homes have been damaged by a disaster. This credit became effective for taxes payable in 1984.

The credit is based on a reassessment of the value of homestead property that is located within a declared disaster or emergency area. The county assessor determines the referendum market value and net tax capacity of the damaged home and these values are subtracted from the referendum market value and net tax capacity of the home before the disaster occurred. The difference is then multiplied by the fraction created by dividing the number of full months remaining in the year (after the disaster happened) by 12. This product is then subtracted from the pre-disaster referendum market value and net tax capacity to get the average market value and average net tax capacity for the year.

The county assessor reports the referendum market value and net tax capacity value based on the pre-disaster value and the referendum market value and net tax capacity value based on the post-disaster average value to the county auditor. The difference between the two tax capacity values is then multiplied by the prevailing local tax rate. The difference between the two referendum market values is multiplied by the total referendum tax rate. The sum of these two products is the disaster credit amount. There is no maximum credit limitation for the disaster credit.

than 40 acres, the total tax before credits is multiplied by a fraction (the numerator of which is the sum of the number of acres in each quarter-quarter section or portion thereof containing the right-of-way, the denominator of which is the total number of acres in the parcel as listed on the tax statement) before the 20% is figured. If the credit is calculated to be less than \$10, it is not given.

Power line credit amounts are distributed by the county auditor to the local taxing districts in which the properties receiving the credit are located. (See Table 46, page 277.)

Agricultural Preserves Credit (M.S. 473H.10)

The agricultural preserves credit was established by the 1980 Legislature as part of the Metropolitan Agricultural Preserves Act. The credit was created as a means of encouraging and keeping farming within the seven-county metropolitan area. The credit first became effective for taxes payable in 1983.

Beginning with taxes payable in 1993, the Metropolitan Agricultural Preserves program guarantees that all agricultural property enrolled in this program will receive a credit of at least \$1.50 per acre of land. The county auditor computes the credit based on the land and non-residential buildings (used for agricultural purposes) which are located in a designated agricultural preserve according to two methods.

The first method calculates the credit based on the difference between the prevailing total local tax rate and 105% of the previous year's statewide average total tax rate within townships. The difference between the two rates is the agricultural preserves credit rate. The 1998 statewide average township local tax rate was 115%. This rate is then multiplied by 105%, resulting in a base rate for payable 1999 of 121%. The difference between the total local tax rate and 121% is applied to the net tax capacity of land and non-residential buildings within the agricultural preserve to determine the 1999 credit amount according to method one. If the total local tax rate is less than 105% of the previous year's statewide average tax rate for townships, there is no credit amount under method one.

The second method calculates the credit by taking the total number of acres enrolled in the agricultural preserves program times \$1.50.

The actual agricultural preserves credit amount is the greater of either method one or method two as determined above. The market value based tax provisions do not affect the credit calculation procedure for agricultural preserves credit. This credit is given only to lands designated as agricultural preserves according to M.S. 473H.03. The credit amount is deducted from the total tax before credits (the sum of the referendum market value based tax and the net tax capacity based tax) on the property tax statement for that parcel. The credit is funded by the county conservation account. If the credit exceeds the available funds, the state then makes payment of the difference from the Minnesota conservation fund. If the credit

any tax based upon referendum market value) and the tax determined by multiplying the property's market value by the following percentages:

Apartments	2.3%
Commercial, Industrial, Public Utility Land and Bldgs	2.3%

The county auditor certifies the amount of the disparity reduction credit to the Department of Revenue. The state makes payment of the credit directly to the local taxing districts. (See Table 48, page 280.)

Education Homestead Credit (M.S. 273.1382, subdivision 1)

The education homestead credit was established in 1997. For taxes payable 1999, each agricultural and non-agricultural homestead property is entitled to a credit equal to 66.2% of the property's state determined preliminary general education tax, subject to a maximum credit of \$320 per homestead.

A homeowner does not have to file an application to receive the education homestead credit. It is calculated by the county auditor and is shown as a deduction from the state determined general education tax on the homeowner's property tax statement.

The state pays these credit amounts directly to the school districts. See Table 52 on page 283.

Taconite Credits (M.S. 273.135 and 273.136)

The taconite homestead credit was created by the 1970 Legislature. This credit benefits homeowners on the "Iron Range" of Minnesota, where taconite production companies pay a production tax in lieu of certain property taxes.

For 1999, homeowners in taconite tax relief areas receive a credit of either 57% or 66% depending on certain criteria such as the value of the iron ore in the assessment district, proximity to mines, etc. The maximum amount of this credit is \$289.80 for those receiving the 57% credit and \$315.10 for those receiving the 66% credit. The taconite homestead credit is calculated and deducted from the total tax before credits (the sum of the referendum market value based tax and the net tax capacity based tax) on the property tax statement for that parcel. (See Table 17, page 64.) It is paid by St. Louis County from the taconite property tax relief fund to each county receiving the credit. The county then distributes the money to each affected local taxing district. The taconite homestead credit is also given to eligible homesteaded manufactured home properties.

The supplementary taconite homestead credit was created by the 1980 Legislature. This credit is given to homeowners in school districts #317 (Itasca County) and #698

The 1997 Legislature passed a second, broader type of economic development tax abatement that allows any political subdivision (a county, city, town or school district) to grant an abatement to any type of property, if it is found to be in the public interest to do so (M.S. 469.1812 to 469.1815). The governing body of the political subdivision adopts a resolution to grant an abatement after holding a public hearing on the proposed abatement. These abatements may be made in 1998 and subsequent years. Like the first type of abatement, the duration may not exceed 10 years. Unlike the first type, the property cannot be located in a TIF district, it does not exclude the metropolitan counties, and it does not require the consent of the property owner. This abatement may be in the form of the following, but not a combination of:

- 1) a rebate of property taxes to the property owner;
- 2) a reallocation of taxes to pay bondholders;
- 3) a reallocation of taxes to pay for public infrastructure costs; or
- 4) a deferment of property taxes.

The political subdivision granting the abatement does not lose any money since all the property owners within the political subdivision, including the owner of property receiving an abatement, are paying for the abatement through an increase in property tax levy equal to the amount of the abatement.

Collection of Taxes

The county auditor delivers a list of all property owners, and the amount of property tax each must pay, to the county treasurer. The county treasurer is responsible for collecting delinquent real property taxes, penalties, interest, and costs.

Treasurers

It is the duty of the county treasurer to collect all current real and personal property taxes as determined by the county auditor, as well as special assessments and penalties. The county treasurer is also responsible for collecting delinquent personal property taxes, interest, and costs. The treasurer prepares tax statements using the information provided by the auditor and must mail the tax statements by March 31 of each year.

A late mailing of the tax statements may affect the May 15 taxes due date. If tax statements are mailed after March 31, the effective due date becomes the later of May 15 or 20 calendar days after the postmark date on the envelope containing the property tax statement.

Tax Payments

Real estate property taxes over \$50 may be paid to the county treasurer in two equal installments. In general, half of the total tax is due on or before May 15 and the remaining

Manufactured Homes

Mobile homes, by statute, are called manufactured homes. A "manufactured home" is defined as a structure that is transportable in one or more sections, built on a permanent chassis and designed to be used as a dwelling, with or without a permanent foundation.

If a manufactured home meets the following criteria, it is classified, assessed and taxed as if it were real estate property:

1. The owner of the home holds title to the land on which the home is situated;
2. The home is attached to the land by a permanent foundation, or is installed at its location in accordance with the manufactured homes building code (M.S. 327.31 to 327.34), or is affixed to the land in a manner comparable to other real estate property in the taxing district; and
3. The home is connected to public utilities, has a well and septic tank system, or is serviced by water and sewer facilities comparable to other real property in the taxing district.

If the owner of the manufactured home leases the land on which it is situated and if the manufactured home meets criteria 2 and 3 above, the home is classified as personal property, but is assessed and taxed as real property. Personal property manufactured homes are assessed and taxes are payable in the same year.

For the 1998 assessment, taxes payable in 1999 (see Tables 59 and 60), manufactured homes not classified as real property were assessed using the real property class rates for assessment year 1998. These rates can be found on Table 12.

The value of personal property manufactured homes is not used in the determination of tax rates for real and other personal property for that year, but personal property manufactured homes are taxed at the tax rates used for real and other personal property for taxes payable in the same year.

Manufactured homes not treated as real property may also qualify for certain property tax credits, including the taconite credit, education homestead credit, and disaster credit. (See Property Tax Credits, page 21.)

The county treasurer must send out tax statements to the owners of manufactured home personal property by July 15 each year. Manufactured home personal property taxes over \$50 may be paid to the county treasurer in two equal installments: the first half on or before August 31, and the second half on or before November 15. If the tax is \$50 or less, the total tax is due August 31. Any tax or installment remaining unpaid after the due date is delinquent and an eight percent penalty is added to the unpaid tax.

TABLE 1
VALUES, TOTAL TAXES LEVIED INCLUDING SPECIAL ASSESSMENTS
AND STATEWIDE AVERAGE TAX RATES
TAXES PAYABLE 1925 - 1973

Taxes Payable	Assessed Values			Average Tax Rate ¹	Total Taxes Levied
	Real Property	Personal Property	Total Property		
1925	\$ 1,708,434,932	\$ 242,871,326	\$ 1,951,306,258	57.26 %	\$ 121,136,992
1930	1,715,393,160	232,259,503	1,947,652,663	63.59	133,283,850
1935	1,244,972,208	151,882,975	1,396,855,183	78.27	115,494,682
1940	1,147,921,304	173,504,673	1,321,425,977	84.63	115,806,240
1945	1,097,774,061	207,125,645	1,304,899,706	86.72	115,417,272
1950	1,214,391,975	335,838,340	1,550,230,315	126.71	201,343,601
1951	1,273,443,353	343,906,232	1,617,349,585	126.77	210,444,091
1952	1,300,743,108	381,864,210	1,682,607,318	133.40	230,418,543
1953	1,390,452,450	398,022,634	1,788,475,084	133.73	246,029,875
1954	1,412,784,939	398,250,623	1,811,035,562	143.52	268,451,507
1955	1,478,101,721	403,024,109	1,881,125,830	144.60	281,674,137
1956	1,509,037,948	409,478,982	1,918,516,930	152.55	303,962,469
1957	1,589,524,048	409,185,114	1,998,709,162	160.02	332,729,752
1958	1,618,902,697	422,374,232	2,041,276,929	175.23	372,158,036
1959	1,673,473,847	427,955,434	2,101,429,281	184.10	403,059,047
1960	1,704,135,424	423,096,471	2,127,231,895	197.18	437,737,042
1961	1,771,410,382	426,161,020	2,197,571,402	204.86	469,492,786
1962	1,806,412,256	427,606,924	2,234,019,180	217.18	508,917,467
1963	1,906,274,167	415,730,201	2,322,004,368	224.11	545,929,471
1964	1,940,169,652	396,149,678	2,336,319,330	235.22	575,431,716
1965	1,998,296,200	387,284,693	2,385,580,893	244.80	611,451,684
1966	2,039,548,025	383,554,423	2,423,102,448	254.74	646,371,729
1967	2,125,825,039	391,373,642	2,517,198,681	259.76	685,135,169
1968	2,177,851,199	171,041,247	2,348,892,446	269.85	669,657,855
1968	2,177,851,199	171,041,247	2,348,892,446	269.85	669,657,855
1969	2,372,900,155	180,923,839	2,553,823,994	299.24	799,178,316
1970	2,457,405,642	196,157,493	2,653,563,135	329.16	912,404,487
1971	2,885,984,577	211,823,563	3,097,808,140	335.95	1,085,163,332
1972	2,992,536,257	225,821,268	3,218,357,525	297.47	1,007,585,584
1973 ¹	10,080,649,974	351,922,349	10,432,572,323	94.19	1,037,219,602

TABLE 1
VALUES, TOTAL TAXES LEVIED INCLUDING SPECIAL ASSESSMENTS
AND STATEWIDE AVERAGE TAX RATES
TAXES PAYABLE 1974 - 1999

Taxes Payable	Taxable Market Value ¹	Assessed Values			Average Tax Rate ²		Taxes Levied		
		Real	Personal	Total	Market Value/	Assessed	Market	Assessed	Total
		Property	Property	Property	SD Ref. Based Rate ³	Value Based Rate	Value Based ³	Value Based	Taxes Levied
1974	31,526,979,377 \$	10,532,815,980	375,221,681	10,908,037,661	- %	99.15 %	\$ -	1,136,267,789	1,136,267,789
1975	32,949,207,409	11,028,687,059	394,667,761	11,423,354,820	-	109.12	-	1,307,397,970	1,307,397,970
1976	36,678,639,269	12,400,431,917	389,608,770	12,790,040,687	-	101.43	-	1,364,549,835	1,364,549,835
1977	40,348,632,930	13,631,238,697	401,241,961	14,032,480,658	-	104.93	-	1,543,744,497	1,543,744,497
1978	45,234,445,358	14,213,764,089	418,239,441	14,632,003,530	-	105.16	-	1,612,044,585	1,612,044,585
1979	51,787,331,845	15,475,655,030	446,415,872	15,922,070,902	-	102.27	-	1,704,015,976	1,704,015,976
1980	65,536,910,752	17,613,215,391	475,455,919	18,088,671,310	-	97.23	-	1,844,022,603	1,844,022,603
1981	91,709,758,682	21,369,229,945	515,918,614	21,885,148,559	-	87.01	-	2,011,529,837	2,011,529,837
1982	104,888,799,772	24,356,772,644	656,811,198	25,013,583,842	-	92.15	-	2,430,398,968	2,430,398,968
1983	114,942,835,732	26,859,021,214	719,675,283	27,578,696,497	-	92.10	-	2,677,165,816	2,677,165,816
1984	120,119,457,944	27,602,027,965	769,447,650	28,371,475,615	-	98.14	-	2,917,675,349	2,917,675,349
1985	122,560,533,827	28,146,949,826	797,620,554	28,944,570,380	-	99.33	-	3,011,666,708	3,011,666,708
1986	123,184,476,313	28,412,785,417	828,878,681	29,241,664,098	-	105.47	-	3,224,927,332	3,224,927,332
1987	121,760,528,792	28,589,012,030	857,546,834	29,446,558,864	-	111.30	-	3,421,316,479	3,421,316,479
1988	123,646,679,501	29,019,274,151	875,325,667	29,894,599,818	-	118.34	-	3,682,260,070	3,682,260,070
Tax Capacities⁴									
1989 ⁴	130,769,900,330	3,789,973,641	108,894,831	3,898,868,472	-	97.39	-	3,943,704,269	3,943,704,269
1990 ⁵	138,325,581,571	3,023,348,159	131,014,301	3,154,362,460	-	99.77	-	3,298,638,258	3,298,638,258
1991	146,390,040,633	3,145,639,026	134,917,362	3,280,556,388	-	106.69	-	3,653,524,954	3,653,524,954
1992	152,024,264,338	3,095,922,721	132,766,806	3,228,689,527	-	115.01	-	3,873,553,668	3,873,553,668
1993	156,983,395,050	3,057,976,129	137,427,155	3,195,403,284	0.00502/.000	123.51	7,879,116	4,102,534,692	4,110,413,808
1994	161,984,602,499	3,036,843,689	134,339,758	3,171,183,447	0.01168/.000	128.18	18,900,882	4,203,624,145	4,222,528,027
1995	169,795,668,959	3,144,616,186	139,515,555	3,284,131,741	.00148/.01455	130.68	26,587,584	4,452,592,580	4,479,180,164
1996	180,355,555,655	3,350,007,524	147,560,824	3,497,568,348	.00175/.03178	128.60	59,070,987	4,650,901,201	4,709,972,188
1997	192,475,464,505	3,590,737,882	154,793,236	3,745,531,118	0.03923	124.93	73,695,568	4,829,445,721	4,903,141,289
1998	206,390,682,728	3,500,012,129	136,978,564	3,636,990,693	0.07794	128.07	156,478,428	4,822,206,658	4,978,685,086
1999	222,675,207,887	3,479,953,266	124,043,585	3,603,996,851	0.09343	131.37	201,715,046	4,914,758,200	5,116,473,246

(1) Beginning with taxes payable in 1973, assessed values and tax rates were based on full market value instead of adjusted market value which had applied in prior years. With this change, assessed values and average tax rates changed considerably.

(2) The statewide average tax rate is exclusive of special assessments. Tax rates for years 1925-1988 are expressed in mills. Tax rates for 1989-1999 are expressed as percentages.

(3) Beginning with taxes payable in 1993, certain levies and rates are calculated based on taxable market values.

(4) For payable year 1989, gross tax capacity value replaced assessed value.

(5) For payable year 1990, net tax capacity value replaced gross tax capacity value.

TABLE 2
REAL AND PERSONAL PROPERTY TAXES LEVIED
TAXES PAYABLE 1940 - 1973

<u>Taxes Payable</u>	<u>Real Estate Levy</u>	<u>Personal Property Levy</u>	<u>Total Levy</u>	<u>Homestead Credit ⁽²⁾</u>	<u>Agricultural Credit ⁽²⁾</u>	<u>Total Net Tax Payable ^(3,5)</u>	<u>Special Assessments</u>	<u>Total Net Tax Payable Including Special Assessments</u>
1940 \$	95,606,023	\$ 16,231,364	\$ 111,837,387	\$ ---	\$ ---	\$ 111,837,387	\$ 3,968,853	\$ 115,806,240
1950	151,974,367	44,457,441	196,431,808	---	---	196,431,808	4,911,793	\$ 201,343,601
1951	159,276,120	45,757,627	205,033,747	---	---	205,033,747	5,410,344	210,444,091
1952	171,797,103	52,654,943	224,452,046	---	---	224,452,046	5,966,497	230,418,543
1953	183,994,289	55,187,350	239,181,639	---	---	239,181,639	6,848,236	246,029,875
1954	200,902,601	59,016,269	259,918,870	---	---	259,918,870	8,532,637	268,451,507
1955	211,567,410	60,438,810	272,006,220	---	---	272,006,220	9,667,917	281,674,137
1956	228,332,465	64,336,967	292,669,432	---	---	292,669,432	11,293,037	303,962,469
1957	251,988,352	67,851,261	319,839,613	---	---	319,839,613	12,890,139	332,729,752
1958	282,205,133	75,481,435	357,686,568	---	---	357,687,568	14,471,468	372,158,036
1959	306,526,493	80,343,724	386,870,217	---	---	386,870,217	16,188,830	403,059,047
1960	335,521,401	83,931,663	419,453,064	---	---	419,453,064	18,283,978	437,737,042
1961	362,402,068	87,786,658	450,188,726	---	---	450,188,726	19,304,060	469,492,786
1962	391,960,561	93,218,762	485,179,323	---	---	485,179,323	23,738,144	508,917,467
1963	426,851,600	93,521,738	520,373,338	---	---	520,373,338	25,556,133	545,929,471
1964	456,162,758	93,385,542	549,548,300	---	---	549,548,300	25,883,416	575,431,716
1965	488,887,743	95,125,616	584,013,359	---	---	584,013,359	27,438,325	611,451,684
1966	519,792,386	97,457,020	617,249,406	---	---	617,249,406	29,122,323	646,371,729
1967	552,386,485	101,471,539	653,858,024	---	---	653,858,024	31,277,145	685,135,169
1968	585,677,296	48,156,240	633,833,536	78,768,510	---	555,065,026	34,374,403	589,439,429
1969	707,742,068	56,479,097	764,221,165	95,304,787	---	668,916,378	34,977,574	703,893,952
1970	806,250,044	67,210,263	873,460,307	108,054,831	---	765,405,476	38,944,180	804,349,656
1971	966,014,565	74,683,076	1,040,697,641	127,596,363	---	913,101,278	44,465,691	957,566,969
1972	886,806,076	70,567,907	957,373,983	117,085,618	---	840,288,365	50,211,600	890,499,965
1973	948,414,991	34,245,776	982,660,767	122,753,051	---	859,907,716	54,558,835	914,466,551

NOTE: Footnotes may be found on page 38.

TABLE 2
REAL AND PERSONAL PROPERTY TAXES LEVIED
TAXES PAYABLE 1974 - 1999

Taxes Payable	Real Estate Levy	Personal Property Levy	Taxes Levied			Homestead Credit ⁽²⁾	Agricultural Credit ⁽²⁾	Total Net Tax Payable ^(3,5)	Special Assessments	Total Net Tax Payable Including Special Assessments
			Market Value Based ⁽⁶⁾	Assessed Value Based ⁽⁶⁾	Total Taxes Levied					
1974	\$ 1,043,396,304	38,088,817	---	1,081,485,121	1,081,485,121	189,373,196	\$ ---	892,111,925	54,782,668	946,894,593
1975	1,202,147,416	44,353,137	---	1,246,500,553	1,246,500,553	206,708,572	---	1,039,791,981	60,897,417	1,100,689,398
1976	1,255,997,852	41,322,615	---	1,297,320,467	1,297,320,467	220,254,291	---	1,077,066,176	67,229,368	1,144,295,544
1977	1,429,088,173	43,357,669	---	1,472,445,842	1,472,445,842	234,562,666	29,499,567	1,208,383,609	71,298,655	1,279,682,264
1978	1,493,045,351	45,651,310	---	1,538,696,661	1,538,696,661	243,964,012	35,165,192	1,259,567,457	73,347,924	1,332,915,381
1979	1,580,927,494	47,385,241	---	1,628,312,735	1,628,312,735	254,088,892	41,634,224	1,332,589,619	75,703,241	1,408,292,860
1980	1,710,411,947	48,426,153	---	1,758,838,100	1,758,838,100	371,313,377	52,186,630	1,335,338,093	85,184,503	1,420,522,596
1981	1,856,574,360	47,563,239	---	1,904,137,599	1,904,137,599	447,233,171	70,456,204	1,372,521,102	107,392,237	1,479,913,339
1982	2,243,859,965	61,222,421	---	2,305,082,386	2,305,082,386	495,705,796	86,945,965	1,705,367,079	125,316,582	1,830,683,661
1983	2,473,325,197	66,699,104	---	2,540,024,301	2,540,024,301	521,541,062	96,947,321	1,903,773,931	137,141,515	2,040,915,446
1984	2,709,002,854	75,218,054	---	2,784,220,908	2,784,220,908	506,065,238	92,675,991	2,164,411,484	133,454,441	2,297,865,925
1985	2,795,623,792	79,371,594	---	2,874,995,386	2,874,995,386	539,504,280	106,513,404	2,226,776,308	136,671,326	2,363,447,634
1986	2,997,104,294	86,853,333	---	3,083,957,627	3,083,957,627	586,112,213	126,080,929	2,369,338,813	140,969,705	2,510,308,518
1987	3,181,565,243	95,757,072	---	3,277,322,315	3,277,322,315	609,222,978	115,621,847	2,550,370,217	143,994,164	2,694,364,381
1988	3,433,066,776	104,693,975	---	3,537,760,751	3,537,760,751	622,442,752	102,059,237	2,789,346,375	144,499,319	2,933,845,694
1989	3,690,320,745	106,771,593	---	3,797,092,338	3,797,092,338	652,997,536	94,975,727	3,038,091,944	146,611,931	3,184,703,875
1990	3,020,045,556	127,002,583	---	3,147,048,139	3,147,048,139	7,869,129	---	3,136,365,859	151,590,119	3,287,955,978
1991	3,363,282,756	136,824,691	---	3,500,107,447	3,500,107,447	8,173,914	---	3,489,227,498	153,417,507	3,642,645,005
1992	3,568,198,266	145,155,457	---	3,713,353,723	3,713,353,723	8,568,713	---	3,701,794,613	160,199,945	3,861,994,558
1993	3,794,652,485	159,888,034	7,879,116	3,946,661,407	3,954,540,523	9,271,575	---	3,940,567,048	155,873,285	4,096,440,333
1994	3,902,123,795	164,533,230	18,900,882	4,047,756,132	4,066,657,014	11,439,498	---	4,050,132,400	155,871,013	4,206,003,413
1995	4,143,669,286	174,462,629	26,587,584	4,291,544,565	4,318,132,149	12,091,519	---	4,299,672,554	161,048,015	4,460,720,569
1996	4,357,053,873	182,743,443	59,070,987	4,480,726,964	4,539,797,951	11,940,292	---	4,521,295,501	170,174,237	4,691,469,738
1997	4,544,290,382	187,829,459	73,695,568	4,658,424,396	4,732,119,964	12,146,958	---	4,713,801,163	171,021,325	4,884,822,488
1998	4,629,340,149	173,377,086	156,478,428	4,646,238,868	4,802,717,296	171,885,293	---	4,624,890,076	175,967,790	4,800,857,866
1999	4,766,989,480	162,733,637	201,715,046	4,728,008,122	4,929,723,168	319,503,892	---	4,604,137,455	186,750,078	4,790,887,533

NOTE: Footnotes may be found on page 38.

TABLE 3
REAL AND PERSONAL PROPERTY TAX LEVIES INCLUDING SPECIAL ASSESSMENTS
BY GOVERNMENTAL SUBDIVISION
TAXES PAYABLE 1925 - 1971

Taxes Payable	State	County	City	Township	School District	Special Taxing District ⁴	Total Taxes ³	Homestead Credit ²	Agricultural Credit ²	Net Taxes ⁵
1925	\$ 11,328,852	\$ 24,433,435	\$ 35,738,699	\$ 9,090,016	\$ 40,545,990	\$ ---	\$ 121,136,992	\$ ---	\$ ---	\$ 121,136,992
1930	12,592,013	28,011,761	40,706,761	9,900,199	42,073,115	---	133,283,849	---	---	133,283,849
1940	11,759,124	31,191,775	34,829,112	6,336,143	31,690,086	---	115,806,240	---	---	115,806,240
1950	11,719,355	59,244,112	56,721,400	10,366,677	63,292,057	---	201,343,601	---	---	201,343,601
1951	12,051,000	61,316,974	58,256,389	10,417,950	68,401,778	---	210,444,091	---	---	210,444,091
1952	11,728,666	70,060,610	63,153,622	11,784,185	73,691,460	---	230,418,543	---	---	230,418,543
1953	11,210,204	75,149,135	67,266,360	12,552,040	79,852,136	---	246,029,875	---	---	246,029,875
1954	15,900,345	76,141,584	74,532,805	13,055,500	88,821,273	---	268,451,507	---	---	268,451,507
1955	14,811,840	77,946,468	78,685,899	13,033,365	97,196,565	---	281,674,137	---	---	281,674,137
1956	15,027,012	84,772,948	83,019,143	12,967,746	108,175,620	---	303,962,469	---	---	303,962,469
1957	15,552,697	87,606,226	92,176,076	12,661,345	124,733,408	---	332,729,752	---	---	332,729,752
1958	19,955,842	97,973,630	101,080,861	12,549,949	140,597,754	---	372,158,036	---	---	372,158,036
1959	19,965,700	106,631,402	107,921,966	12,710,749	155,829,230	---	403,059,047	---	---	403,059,047
1960	23,878,094	112,975,068	111,179,187	12,482,086	177,222,607	---	437,737,042	---	---	437,737,042
1961	22,937,982	119,184,056	118,305,938	12,367,041	196,697,769	---	469,492,786	---	---	469,492,786
1962	24,801,597	130,230,248	128,233,198	12,979,710	212,672,714	---	508,917,467	---	---	508,917,467
1963	29,754,399	137,229,288	135,043,261	13,911,916	229,990,607	---	545,929,471	---	---	545,929,471
1964	29,879,360	151,694,758	134,555,247	14,013,174	245,289,177	---	575,431,716	---	---	575,431,716
1965	27,820,383	161,255,316	141,162,146	13,780,233	267,433,606	---	611,451,684	---	---	611,451,684
1966	38,322,818	160,194,890	147,258,860	13,902,385	286,692,776	---	646,371,729	---	---	646,371,729
1967	36,481,201	163,455,598	154,136,297	14,939,268	316,122,805	---	685,135,169	---	---	685,135,169
1968	---	167,588,552	159,827,530	13,649,765	322,744,876	4,397,216	668,207,939	78,768,510	---	589,439,429
1969	---	191,869,859	177,014,464	13,164,187	412,368,058	4,782,170	799,198,739	95,304,787	---	703,893,952
1970	---	207,861,416	195,278,139	14,616,659	489,309,155	5,339,118	912,404,487	108,054,831	---	804,349,656
1971	---	241,175,930	227,210,819	15,495,795	595,312,009	5,968,779	1,085,163,332	127,596,363	---	957,566,969

NOTE: Footnotes may be found on page 38.

TABLE 3
REAL AND PERSONAL PROPERTY TAX LEVIES INCLUDING SPECIAL ASSESSMENTS
BY GOVERNMENTAL SUBDIVISION
TAXES PAYABLE 1972 - 1999

Taxes Payable	County	City	Township	School District	Special Taxing District ⁴	Taxes Levied			Homestead Credit ²	Agricultural Credit ²	Net Taxes ⁵
						Market Value Based ⁶	Assessed Value Based	Total Taxes Levied			
1972	\$ 249,348,013	\$ 223,437,490	\$ 15,599,053	\$ 504,452,892	\$ 14,748,136	\$ -	\$ 1,007,585,584	\$ 1,007,585,584	\$ 117,085,619	---	\$ 890,499,965
1973	256,835,461	226,835,829	15,596,239	521,696,691	16,255,383	-	1,037,219,602	1,037,219,602	122,753,051	---	914,466,551
1974	283,824,499	245,391,040	16,565,021	568,556,959	21,930,270	-	1,136,267,789	1,136,267,789	189,373,196	---	946,894,593
1975	323,903,244	280,237,222	17,522,904	631,719,865	37,342,219	-	1,307,397,971	1,307,397,971	206,708,572	---	1,100,689,399
1976	339,410,441	295,797,233	20,161,728	657,055,360	31,138,634	-	1,364,549,835	1,364,549,835	220,254,291	---	1,144,295,544
1977	379,243,365	328,532,136	23,211,784	757,026,429	36,212,319	-	1,543,744,497	1,543,744,497	234,562,666	29,499,567	1,279,682,264
1978	409,107,775	339,682,520	25,286,325	777,952,689	36,939,728	-	1,612,044,585	1,612,044,585	243,964,012	35,165,192	1,332,915,381
1979	438,513,020	347,977,849	28,503,861	817,858,349	41,639,698	-	1,704,015,976	1,704,015,976	254,088,892	41,634,224	1,408,292,860
1980	492,335,216	374,696,259	34,865,773	855,277,356	50,579,516	-	1,844,022,603	1,844,022,603	371,313,377	52,186,630	1,420,522,596
1981	556,513,538	439,543,621	44,167,682	850,255,968	74,274,064	-	2,011,529,837	2,011,529,837	447,233,171	70,456,204	1,479,913,339
1982	626,927,305	493,537,943	49,599,475	1,099,690,985	95,255,530	-	2,430,398,968	2,430,398,968	495,705,796	86,945,965	1,830,683,661
1983	669,839,201	535,248,730	52,910,906	1,209,907,940	120,094,794	-	2,677,165,816	2,677,165,816	521,541,062	96,947,321	2,040,915,446
1984	720,660,693	563,916,287	60,630,782	1,329,561,212	135,087,038	-	2,917,675,349	2,917,675,349	525,482,114	92,675,991	2,297,865,925
1985	754,437,921	590,174,999	63,707,344	1,316,382,207	149,161,314	-	3,011,666,708	3,011,666,708	539,504,280	106,513,404	2,363,447,634
1986	824,330,475	629,644,574	66,450,490	1,389,754,370	173,142,388	-	3,224,927,332	3,224,927,332	586,112,213	126,080,929	2,510,308,518
1987	877,679,646	658,275,749	69,874,272	1,441,103,526	204,320,022	-	3,421,316,479	3,421,316,479	609,222,978	115,621,847	2,694,364,381
1988	952,980,592	686,724,686	73,140,641	1,509,728,030	250,869,713	-	3,682,260,070	3,682,260,070	622,442,752	102,059,237	2,933,845,694
1989	1,025,731,896	665,320,101	75,097,914	1,635,444,219	292,884,645	-	3,943,704,269	3,943,704,269	652,997,536	94,975,727	3,184,703,875
1990	841,203,791	600,728,788	69,480,746	1,228,778,953	280,883,124	-	3,298,638,258	3,298,638,258	7,869,129	---	3,287,955,978
1991	946,745,882	614,921,791	67,929,508	1,381,146,910	337,370,387	-	3,653,524,954	3,653,524,954	8,173,914	---	3,642,645,005
1992	1,013,747,532	640,764,965	69,158,308	1,460,231,019	349,201,787	-	3,873,553,668	3,873,553,668	8,568,713	---	3,861,994,558
1993	1,039,725,471	650,159,695	72,924,633	1,612,361,491	369,879,516	7,879,116	4,102,534,692	4,110,413,808	9,271,575	---	4,088,561,217
1994	1,082,444,275	663,634,208	73,974,049	1,650,420,411	363,593,402	18,900,882	4,203,627,145	4,222,528,027	11,439,498	---	4,206,003,413
1995	1,145,802,316	704,555,851	79,613,574	1,808,247,139	388,590,742	26,587,584	4,452,592,580	4,479,180,164	12,091,519	---	4,460,720,569
1996	1,196,531,379	736,667,799	84,076,586	1,856,800,270	409,225,438	59,070,987	4,650,901,201	4,709,972,188	11,940,292	---	4,691,469,738
1997	1,246,038,093	778,165,774	85,079,398	1,913,405,809	422,897,567	73,695,568	4,829,445,721	4,903,141,289	12,146,958	---	4,884,822,488
1998	1,294,558,529	805,114,996	91,718,363	1,786,469,027	433,600,834	156,478,428	4,822,206,658	4,978,685,086	171,885,293	---	4,800,857,866
1999	1,352,992,259	851,320,510	97,888,427	1,765,617,835	448,442,114	201,715,046	4,914,758,200	5,116,473,246	319,503,892	---	4,790,887,533

NOTE: Footnotes may be found on page 38.

TAL
REAL AND PERSONAL PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS
BY GOVERNMENTAL SUBDIVISION
TAXES PAYABLE 1961 - 1999

Taxes Payable							Total Taxes ³	Homestead Credit ²	Agricultural Credit ²	Net Taxes Levied		
	State	County	City	Township	School District	Special Taxing District ⁴				Market Value Based ⁶	Assessed Value Based	Total Net Taxes Levied
1961	22,937,982	116,832,605	101,398,171	12,331,454	196,688,514	---	450,188,726	---	---	---	450,188,726	450,188,726
1962	24,801,597	127,704,688	107,178,573	12,823,713	212,670,752	---	485,179,323	---	---	---	485,179,323	485,179,323
1963	29,754,399	134,620,140	112,346,479	13,662,405	229,989,914	---	520,373,338	---	---	---	520,373,338	520,373,338
1964	29,879,360	148,813,061	111,789,355	13,778,068	245,288,456	---	549,548,300	---	---	---	549,548,300	549,548,300
1965	27,820,383	158,381,968	116,876,321	13,523,682	267,411,005	---	584,013,359	---	---	---	584,013,359	584,013,359
1966	38,322,818	157,364,610	121,269,535	13,600,360	286,692,084	---	617,249,407	---	---	---	617,249,407	617,249,407
1967	36,481,201	160,392,008	126,329,933	14,546,042	316,108,840	---	653,858,024	---	---	---	653,858,024	653,858,024
1968	---	164,688,270	128,954,340	13,049,195	322,744,513	4,397,216	633,833,536	78,768,510	---	---	555,065,026	555,065,026
1969	---	188,708,475	145,815,356	12,574,539	412,367,625	4,782,170	764,221,165	95,304,787	---	---	668,916,378	668,916,378
1970	---	204,608,886	160,319,419	13,883,729	489,303,409	5,339,119	873,454,562	108,054,831	---	---	765,399,731	765,399,731
1971	---	237,677,912	187,347,912	14,391,029	595,312,008	5,968,779	1,040,697,641	127,596,363	---	---	913,101,278	913,101,278
1972	---	245,925,339	178,639,274	13,608,342	504,452,892	14,748,136	957,373,983	117,085,618	---	---	840,288,365	840,288,365
1973	---	253,246,879	176,578,010	14,883,803	521,696,691	16,255,383	982,660,767	122,753,051	---	---	859,907,716	859,907,716
1974	---	280,067,618	195,330,871	15,689,529	568,556,959	21,840,144	1,081,485,121	189,373,196	---	---	892,111,925	892,111,925
1975	---	320,331,566	223,849,623	16,671,959	631,719,865	37,255,023	1,246,500,553	206,708,572	---	---	1,039,791,981	1,039,791,981
1976	---	335,647,162	233,800,387	18,816,538	657,055,360	31,014,581	1,297,320,467	220,254,291	---	---	1,077,066,176	1,077,066,176
1977	---	374,950,902	262,998,033	21,907,677	757,026,429	36,044,337	1,472,445,842	234,562,666	29,499,567	---	1,208,383,609	1,208,383,609
1978	---	402,923,923	273,909,562	24,325,877	777,952,689	36,509,062	1,538,696,661	243,964,012	35,165,192	---	1,259,567,457	1,259,567,457
1979	---	433,052,934	279,439,244	27,349,255	817,858,348	41,089,755	1,628,312,735	254,088,892	41,634,224	---	1,332,589,619	1,332,589,619
1980	---	485,889,698	297,954,686	33,753,206	855,277,356	49,694,672	1,758,838,100	371,313,377	52,186,630	---	1,335,338,093	1,335,338,093
1981	---	549,365,767	343,049,470	41,173,148	850,255,967	73,518,283	1,904,137,599	447,233,171	70,456,204	---	1,372,521,102	1,372,521,102
1982	---	617,468,212	381,903,935	46,706,790	1,099,683,473	93,932,246	2,305,082,386	495,705,796	86,945,965	---	1,705,367,079	1,705,367,079
1983	---	658,675,442	414,627,237	50,669,342	1,209,907,940	116,980,095	2,540,024,301	521,541,062	96,947,321	---	1,903,773,931	1,903,773,931
1984	---	708,371,048	448,553,132	58,333,930	1,329,561,212	131,582,249	2,784,220,908	525,482,114	92,675,992	---	2,164,411,484	2,164,411,484
1985	---	741,283,445	472,654,578	61,138,779	1,316,382,207	145,733,450	2,874,995,386	539,504,280	106,513,404	---	2,226,776,308	2,226,776,308
1986	---	810,617,146	508,483,053	63,647,207	1,389,754,370	169,850,816	3,083,957,627	586,112,213	126,080,929	---	2,369,338,813	2,369,338,813
1987	---	862,800,305	536,524,064	66,599,728	1,441,103,526	200,231,428	3,277,322,315	609,222,978	115,621,847	---	2,550,370,217	2,550,370,217
1988	---	936,373,549	565,377,928	69,460,567	1,509,728,030	248,004,269	3,537,760,751	622,442,752	102,059,237	---	2,789,346,375	2,789,346,375
1989	---	1,010,336,629	541,124,439	71,065,341	1,635,444,219	289,896,216	3,797,092,338	652,997,536	94,975,727	---	3,038,091,944	3,038,091,944
1990	---	823,600,976	474,093,205	64,944,671	1,228,778,953	278,067,478	3,147,048,139	7,869,129	---	---	3,136,365,859	3,136,365,859
1991	---	925,373,716	490,342,291	62,867,845	1,381,146,910	334,966,209	3,500,107,447	8,173,914	---	---	3,489,227,498	3,489,227,498
1992	---	989,221,703	511,869,787	64,357,525	1,460,231,019	347,223,632	3,713,353,723	8,568,713	---	---	3,701,794,613	3,701,794,613
1993	---	1,012,644,234	527,794,446	68,061,651	1,612,361,491	368,315,699	3,946,661,407	9,271,575	---	7,879,116	3,932,687,932	3,940,567,048
1994	---	1,048,694,974	547,962,852	69,218,806	1,650,420,411	361,897,849	4,047,756,132	11,439,498	---	18,900,882	4,031,231,518	4,050,132,400
1995	---	1,110,263,250	585,688,298	74,693,736	1,808,247,139	386,869,184	4,291,544,565	12,091,519	---	26,587,584	4,273,084,970	4,299,672,554
1996	---	1,158,011,791	612,260,957	79,021,354	1,856,800,270	407,032,863	4,480,726,964	11,940,292	---	59,070,987	4,462,224,514	4,521,295,501
1997	---	1,204,601,176	655,448,077	80,217,457	1,913,405,809	420,892,797	4,658,424,396	12,146,958	---	73,695,568	4,640,105,595	4,713,801,163
1998	---	1,250,578,521	682,242,762	86,220,818	1,786,469,027	429,982,831	4,646,238,868	171,885,293	---	156,478,428	4,468,411,648	4,624,890,076
1999	---	1,308,852,113	717,482,878	91,666,423	1,765,617,835	445,891,818	4,728,008,122	319,503,892	---	201,715,046	4,402,422,409	4,604,137,455

NOTE: Footnotes may be found on page 38.

FOOTNOTES FOR TABLES 2, 3 and 4

1) Due to the elimination of the "adjusted market value" concept, the mill rate decreased to approximately one-third of the previous level. Average tax capacity rate replaced mill rate in payable year 1989. See explanation on page 3.

2) Total amounts of homestead credit include the following amounts of taconite credit:

1970.....\$1,012,094	1975 \$ 3,648,072	1980\$13,006,426	1985.....\$10,460,191
1971..... 1,043,486	1976 9,263,039	1981 14,398,085	1986..... 10,777,180
1972..... 2,814,419	1977 9,066,923	1982 16,412,340	1987 11,203,839
1973..... 2,617,416	1978 9,524,963	1983 17,854,916	1988..... 11,125,532
1974..... 3,250,178	1979 11,748,570	1984 19,416,876	1989..... 8,316,100

Amounts for 1990 through 1997 are only values for Taconite Homestead Credit. Homestead and Agricultural Credit Aid (HACA) replaced homestead and agricultural credit for taxes payable in 1990. See explanation of HACA on page 16.

Total amounts of homestead credit for 1998 and beyond include the following amounts of education homestead credit:

1998..... \$160,270,572
1999..... 304,251,980

3) Includes the Seven County Metropolitan and Iron Range Contribution Levy, in dollars:

1975 16,672,517	1981 46,774,964	1987 169,633,883	1993 356,995,253
1976 20,896,439	1982 65,019,879	1988 208,371,672	1994 369,069,172
1977 19,418,464	1983 88,756,546	1989 248,777,251	1995 325,286,388
1978 23,075,548	1984 107,423,873	1990 277,109,399	1996 367,121,354
1979 29,523,199	1985 137,398,665	1991 304,944,335	1997 383,391,232
1980 36,368,483	1986 141,184,290	1992 339,982,742	1998 410,328,625
			1999 398,115,767

Also includes Power Line Levy, in dollars:

1982 367,851	1987 429,381	1992 467,315	1997 467,848
1983 407,699	1988 444,736	1993 488,633	1998 416,284
1984 395,464	1989 448,243	1994 491,628	1999 381,288
1985 404,262	1990 453,457	1995 496,570	
1986 420,745	1991 466,141	1996 478,375	

4) Includes Tax Increment Financing Levy, in dollars:

1982 35,141,373	1987 117,465,743	1992 255,788,716	1997 299,942,270
1983 46,425,859	1988 154,372,728	1993 278,915,518	1998 299,099,241
1984 58,154,901	1989 183,983,207	1994 268,517,539	1999 301,890,301
1985 70,761,120	1990 192,295,363	1995 276,845,444	
1986 92,355,076	1991 230,125,125	1996 286,308,639	

TABLE 5
TOTAL SPECIAL TAXING DISTRICT PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS
BY MAJOR CATEGORY OF SPECIAL TAXING DISTRICT
TAXES PAYABLE 1968 - 1999
PART A

Taxes Payable	County Park District	Hospital District	Housing and Redevelopment Authority	Economic Development Authority	Metropolitan Airport Commission	Metropolitan Council	Mosquito Control	Regional Railroad Authority
1968	\$ -	\$ 244,339	\$ 650,246	\$ -	\$ 1,072,655	\$ 632,776	\$ 792,540	\$ -
1969	-	423,176	676,611	-	980,667	699,580	759,419	-
1970	710,337	521,055	704,791	-	-	1,062,076	758,186	-
1971	858,519	647,924	725,154	-	-	1,325,348	839,789	-
1972	2,239,929	714,094	1,063,014	-	-	1,414,811	879,217	-
1973	2,368,893	821,773	1,089,977	-	-	1,484,262	910,517	-
1974	2,560,041	810,537	1,126,343	-	-	1,668,085	1,208,602	-
1975	2,938,928	899,076	1,292,316	-	-	4,823,415	1,274,464	-
1976	3,773,824	998,399	1,425,194	-	-	3,224,454	1,445,777	-
1977	4,570,010	1,026,148	951,431	-	-	3,811,702	1,576,168	-
1978	4,130,224	978,740	1,214,194	-	-	2,921,312	1,569,911	-
1979	4,393,791	983,101	1,101,941	-	-	3,482,417	1,783,945	-
1980	4,854,214	1,233,134	1,076,729	-	-	4,318,480	2,136,961	-
1981	5,173,321	1,288,857	1,555,766	-	-	5,038,734	2,521,935	-
1982	5,399,800	1,383,498	1,726,678	-	-	5,889,347	2,736,389	2,242,559
1983	5,188,318	1,413,533	2,039,430	-	-	7,251,314	4,644,736	2,369,141
1984	5,532,329	1,507,029	2,145,826	-	-	8,278,198	6,592,998	2,556,177
1985	5,358,891	1,943,711	2,323,538	-	-	7,525,387	6,992,939	2,623,078
1986	5,881,911	2,514,321	2,347,326	-	-	8,910,761	7,605,738	-
1987	6,144,366	2,590,248	2,591,966	-	-	8,399,989	8,305,000	-
1988	6,405,550	2,500,373	3,165,076	-	-	9,413,855	8,636,616	6,541,383
1989	7,024,065	2,497,323	3,583,065	-	-	11,519,889	7,417,660	10,805,631
1990	5,920,802	2,225,530	4,002,222	-	-	9,130,412	4,501,322	10,235,365
1991	6,343,263	2,381,813	4,945,431	-	-	7,387,047	7,550,523	20,289,697
1992	7,169,039	2,541,072	4,935,625	-	-	9,923,416	6,759,346	835,004
1993	7,420,121	2,714,209	5,997,548	218,321	-	7,172,103	5,711,297	727,834
1994	8,378,995	2,997,819	6,462,361	221,510	-	6,782,354	5,749,191	944,571
1995	12,803,832	3,230,850	6,988,977	577,504	-	8,214,916	5,882,481	742,904
1996	13,061,017	3,234,893	7,503,268	582,836	-	13,505,674	4,451,970	530,631
1997	13,367,405	3,159,099	8,287,081	596,624	-	14,337,939	4,721,427	454,956
1998	13,861,421	3,018,757	9,392,554	978,357	-	16,718,817	5,455,695	1,353,809
1999	15,060,101	2,922,629	10,390,241	1,047,861	-	16,565,392	6,259,829	6,133,566

TABLE 5
TOTAL SPECIAL TAXING DISTRICT PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS
BY MAJOR CATEGORY OF SPECIAL TAXING DISTRICT
TAXES PAYABLE 1968 - 1999
PART B

<u>Taxes Payable</u>	<u>Port Authority</u>	<u>Regional Development Commission</u>	<u>Sanitary Sewer District</u>	<u>Tax Increment Financing</u>	<u>Transit Commission</u>	<u>Watershed District</u>	<u>Miscellaneous Districts</u>	<u>Total Special Tax District</u>
1968	\$ 787,803	\$ -	\$ 53,581	\$ -	\$ -	\$ 163,277	\$ -	\$ 4,397,217
1969	930,270	-	55,810	-	-	256,634	-	4,782,167
1970	1,174,315	-	57,223	-	-	351,135	-	5,339,118
1971	1,124,792	-	79,751	-	-	367,503	-	5,968,780
1972	1,540,568	-	226,175	-	6,216,282	454,045	-	14,748,135
1973	1,471,963	78,035	59,640	-	7,292,751	677,572	-	16,255,383
1974	1,502,269	293,608	94,160	-	11,896,587	679,912	-	21,840,144
1975	1,458,633	361,506	279,225	2,688,574	20,467,259	770,626	-	37,255,022
1976	1,583,351	693,347	316,296	3,181,516	13,222,498	1,149,924	-	31,014,580
1977	1,367,670	587,331	173,796	3,939,863	16,021,878	2,018,340	-	36,044,337
1978	1,050,935	732,168	63,159	5,306,640	16,437,876	2,103,903	-	36,509,062
1979	1,581,182	749,975	49,767	7,418,285	16,687,385	2,857,859	-	41,089,648
1980	1,505,519	848,965	57,306	11,305,114	19,379,049	2,979,224	-	49,694,695
1981	1,043,082	956,928	59,319	22,489,390	30,277,117	3,112,620	-	73,517,069
1982	1,746,086	919,495	69,525	35,141,373	33,117,948	3,453,802	-	93,826,500
1983	1,706,420	961,472	67,683	46,425,859	41,215,897	3,695,150	-	116,978,953
1984	38,688	1,038,394	64,586	58,154,901	41,261,638	4,405,629	-	131,576,393
1985	32,009	1,088,629	60,688	70,761,120	42,325,701	4,464,527	237,850	145,738,068
1986	916,210	1,101,989	59,959	92,355,076	43,724,974	4,203,523	237,116	169,858,904
1987	871,455	1,078,729	57,185	117,465,743	46,897,869	5,603,432	225,746	200,231,728
1988	1,402,541	1,033,988	93,185	154,372,728	48,824,639	5,412,806	201,189	248,003,929
1989	1,572,191	1,048,052	99,016	183,980,403	54,278,749	5,541,184	521,026	289,888,254
1990	1,268,310	866,824	81,748	192,295,363	42,490,022	4,482,718	563,243	278,063,881
1991	1,228,656	1,106,002	101,757	230,125,125	48,956,678	3,973,857	575,151	334,965,000
1992	2,015,691	1,387,786	118,390	255,788,716	50,814,429	4,297,697	635,045	347,221,256
1993	388,085	1,423,070	78,888	278,915,518	49,194,490	7,901,890	448,719	368,312,093
1994	1,065,582	1,356,725	85,334	268,517,539	52,418,112	6,605,448	311,612	361,897,153
1995	708,414	1,432,120	134,040	276,845,444	55,001,222	12,737,693	1,568,276	386,868,673
1996	752,342	1,461,397	137,604	286,308,639	62,513,304	11,626,809	1,362,280	407,032,664
1997	707,841	1,475,390	908,193	299,942,270	59,676,702	11,833,174	1,425,086	420,893,187
1998	621,103	1,463,292	105,812	299,099,241	64,256,481	12,077,378	1,580,022	429,982,739
1999	655,559	1,571,608	76,012	301,890,301	68,745,246	12,880,935	1,692,354	445,891,634

TABLE 6
SPECIAL ASSESSMENTS ON REAL PROPERTY
TAXES PAYABLE 1961 - 1999 ¹

Taxes Payable	County	City	Township	School District ²	Special Taxing District ³	Total Special Assessments
1961	\$ 2,351,451	\$ 16,907,767	\$ 35,587	\$ 9,255	\$ ---	\$ 19,304,060
1962	2,525,560	21,054,625	155,997	1,962	---	23,738,144
1963	2,609,148	22,696,782	249,511	693	---	25,556,134
1964	2,881,697	22,765,892	235,106	721	---	25,883,416
1965	2,873,348	24,285,825	256,551	22,601	---	27,438,325
1966	2,830,280	25,989,325	302,025	692	---	29,122,322
1967	3,063,590	27,806,364	393,226	13,965	---	31,277,145
1968	2,900,282	30,873,189	600,570	362	---	34,374,403
1969	3,161,385	31,199,108	616,648	433	---	34,977,574
1970	3,252,530	34,958,720	732,930	---	---	38,944,180
1971	3,498,018	39,862,907	1,104,766	---	---	44,465,691
1972	3,422,674	44,798,215	1,990,711	---	---	50,211,600
1973	3,588,582	50,257,818	712,435	---	---	54,558,835
1974	3,756,880	50,060,170	875,491	---	90,127	54,782,668
1975	3,571,678	56,387,600	850,945	---	87,195	60,897,418
1976	3,763,278	61,996,846	1,345,190	---	124,054	67,229,368
1977	4,292,463	65,534,103	1,304,107	---	167,982	71,298,655
1978	6,183,852	65,772,958	960,448	---	430,666	73,347,924
1979	5,460,078	68,538,605	1,154,616	---	549,935	75,703,234
1980	6,445,516	76,741,585	1,112,560	---	884,844	85,184,505
1981	7,147,771	96,494,151	2,994,534	---	755,781	107,392,237
1982	9,361,905	111,634,008	2,892,685	---	1,427,984	125,316,582
1983	11,163,759	120,621,493	2,241,564	---	3,114,699	137,141,515
1984	12,289,645	115,363,155	2,296,852	---	3,504,789	133,454,441
1985	13,154,476	117,520,421	2,568,565	---	3,427,864	136,671,326
1986	13,713,329	121,161,521	2,803,283	---	3,291,572	140,969,705
1987	14,879,341	121,751,685	3,274,544	---	4,088,594	143,994,164
1988	16,607,043	121,346,758	3,680,074	---	2,865,444	144,499,319
1989	15,395,267	124,195,662	4,032,573	---	2,988,429	146,611,931
1990	17,602,815	126,635,583	4,536,075	---	2,815,646	151,590,119
1991	21,372,166	124,579,500	5,061,663	---	2,404,178	153,417,507
1992	24,525,829	128,895,178	4,800,783	---	1,978,155	160,199,945
1993	27,081,237	122,365,249	4,862,982	---	1,563,817	155,873,285
1994	33,748,861	115,671,356	4,755,243	---	1,695,553	155,871,013
1995	35,539,066	118,867,553	4,919,838	---	1,721,558	161,048,015
1996	38,519,588	124,406,842	5,055,232	---	2,192,575	170,174,237
1997	41,436,917	122,717,697	4,861,941	---	2,004,770	171,021,325
1998	43,980,008	122,872,234	5,497,545	---	3,618,003	175,967,790
1999	44,140,146	133,837,632	6,222,004	---	2,550,296	186,750,078

(1) Special Assessments are not included in the taxing district levy when tax rates are determined.

(2) School Districts do not have special assessments. However, the entries in this table are basically old school district debts that were treated as special assessments during that year in which the taxes were due.

(3) Prior to payable year 1974, no specific provisions were made for reporting special taxing districts' (specifically watersheds) special assessments. Hence, any special taxing district's special assessments were shown on this table as county special assessments. Effective with payable 1974, a separate column was provided for reporting special taxing districts' special assessments.

TABLE 7
TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY PROPERTY TYPE
TAXES PAYABLE 1974 - 1999

TAXES PAYABLE	AGRICULTURAL					NON-AGRICULTURAL				
	FARM	TIMBER	SEASONAL		TOTAL	RESIDENTIAL	APARTMENTS	VACANT LAND	SEASONAL	
			REC. RESIDENTIAL	COMMERCIAL					REC. COMMERCIAL	COMMERCIAL LAND & BLDGS.
1974	\$ 6,303,871,903	\$ 7,157,475	\$ 532,070,520	\$	\$ 6,843,099,898	\$ 15,123,842,854	1,614,780,690	\$ 348,562,363	\$ 53,965,464	\$ 3,823,509,740
1975	6,415,081,434	7,143,240	550,207,227		6,972,431,901	15,909,193,646	1,718,909,545	322,113,418	54,043,020	4,028,012,668
1976	7,204,668,563	8,339,440	621,913,053		7,834,921,056	17,996,178,514	1,908,965,218	360,860,866	61,641,609	4,304,266,445
1977	8,058,720,982	9,851,885	704,518,467		8,773,091,334	20,150,118,450	1,994,111,189	380,343,576	66,231,879	4,545,891,478
1978	9,348,348,273	11,142,655	812,018,422		10,171,509,350	22,781,313,802	2,170,109,016	420,662,547	76,174,749	4,861,545,171
1979	11,291,851,033	13,706,476	949,587,147		12,255,144,656	26,260,897,915	2,367,157,774	447,738,678	86,487,145	5,241,287,545
1980	16,517,441,178	16,548,300	1,279,248,464		17,813,237,942	32,650,855,828	2,831,762,888	557,918,679	106,182,742	5,988,120,106
1981	26,422,088,185	23,327,332	1,970,387,655		28,415,803,172	44,838,182,270	3,716,100,473	986,763,964	143,734,288	7,233,511,847
1982	30,797,646,931	29,729,041	2,349,969,650		33,177,345,622	50,427,888,036	4,232,673,810	1,101,393,577	159,902,513	8,409,866,305
1983	34,172,311,884	120,176,286	2,592,990,933		36,885,479,103	54,637,426,680	4,722,035,165	1,193,803,418	172,952,315	9,391,546,418
1984	35,588,551,236	259,660,399	2,719,347,921		38,567,559,556	56,511,581,667	4,917,466,003	1,210,452,459	181,056,009	10,305,294,300
1985	34,244,000,633	275,174,660	2,931,273,120		37,450,448,413	59,020,795,238	5,108,689,116	1,211,438,807	185,009,846	11,032,134,417
1986	30,633,105,044	268,943,127	3,111,635,287		34,013,683,458	61,220,786,478	5,446,365,024	1,196,248,352	179,946,092	12,193,554,649
1987	25,077,533,923	267,707,402	3,210,276,140		28,555,517,465	62,935,815,619	5,954,132,515	1,237,633,810	193,041,295	13,278,037,597
1988	20,491,742,485	271,366,535	3,335,072,433		24,098,181,453	66,493,164,493	6,460,735,934	1,306,105,594	198,634,534	14,765,626,249
1989	19,927,755,533	274,418,430	3,496,012,563		23,698,186,526	71,536,885,314	6,918,909,271	1,336,261,603	205,365,130	16,224,420,955
1990	20,678,182,949	290,500,828	3,617,442,828		24,586,126,605	76,018,910,651	7,236,501,158	1,443,210,670	205,507,402	17,289,905,062
1991	22,372,367,108	293,933,231	3,796,655,719		26,462,956,058	80,455,863,981	7,485,467,093	1,501,028,957	212,955,776	18,371,812,261
1992	23,937,742,990	297,911,938	3,974,327,948		28,209,982,876	84,009,470,399	7,542,493,838	1,455,205,117	214,735,048	18,378,152,899
1993	24,645,088,193	285,184,253	4,209,678,250		29,139,950,696	88,819,915,811	7,373,712,044	0	225,312,767	18,909,593,881
1994	25,347,350,771	294,222,907	4,326,741,330		29,968,315,008	93,783,517,112	7,152,944,029	0	252,541,692	18,345,907,531
1995	26,091,747,816	317,966,169	4,594,989,550		31,004,703,535	100,298,221,895	7,138,357,840	0	276,087,778	18,298,569,303
1996	27,359,506,834	333,424,680	4,944,310,420		32,637,241,934	108,136,444,945	7,255,674,736	0	299,927,126	18,632,376,145
1997	28,765,634,966	359,899,810	5,335,224,648		34,460,759,424	115,925,105,616	7,567,190,465	0	332,036,662	20,143,018,477
1998	30,310,403,777	387,234,358	5,773,264,327		36,470,902,462	124,992,079,736	7,971,442,397	0	423,471,196	21,803,529,445
1999	32,370,416,298	445,014,880	6,330,529,122		39,145,960,300	134,561,076,753	8,688,210,348	0	474,078,366	24,137,548,053

NON-AGRICULTURAL (continued)

TABLE 7
TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY PROPERTY TYPE
TAXES PAYABLE 1974 - 1999

TAXES PAYABLE	INDUSTRIAL LAND & BLDGS.	PUBLIC UTILITY	MINERALS	ALL OTHER CLASS 5 PROPERTY	RAILROAD	TOTAL	TOTAL REAL PROPERTY	TOTAL PERSONAL PROPERTY	TOTAL REAL & PERSONAL PROPERTY
1974	\$ 1,556,912,698	\$ 1,163,984,436	\$ 116,887,846	\$ --	\$ --	23,802,446,091	\$ 30,645,545,989	\$ 881,433,388	31,526,979,377
1975	1,612,960,413	1,310,873,142	93,438,975	--	--	25,049,544,827	32,021,976,728	927,230,681	32,949,207,409
1976	1,828,889,510	1,391,155,581	76,430,587	--	--	27,928,388,330	35,763,309,386	915,329,883	36,678,639,269
1977	1,937,023,729	1,477,905,415	77,202,479	--	--	30,628,828,195	39,401,919,529	946,713,401	40,348,632,930
1978	2,030,491,108	1,655,954,434	82,424,268	--	--	34,078,675,095	44,250,184,445	984,260,913	45,234,445,358
1979	2,231,508,189	1,754,169,998	89,998,852	--	--	38,479,246,096	50,734,390,752	1,052,941,093	51,787,331,845
1980	2,528,222,265	1,839,702,910	93,724,564	--	--	46,596,489,982	64,409,727,924	1,127,182,828	65,536,910,752
1981	3,034,683,491	2,037,160,608	79,998,582	--	--	62,070,135,523	90,485,938,695	1,223,819,987	91,709,758,682
1982	3,390,006,915	2,099,121,343	76,600,468	--	256,443,314	70,153,896,271	103,331,241,893	1,557,557,879	104,888,799,772
1983	3,767,085,215	2,109,955,233	67,272,250	--	290,837,273	76,352,913,967	113,238,393,070	1,704,442,662	114,942,835,732
1984	4,102,152,791	2,170,149,016	62,531,394	--	268,862,758	79,729,546,397	118,297,105,953	1,822,351,991	120,119,457,944
1985	4,242,537,439	2,178,098,193	50,898,900	--	188,156,757	83,217,758,713	120,668,207,126	1,892,326,701	122,560,533,827
1986	4,527,820,690	2,195,300,605	42,058,516	--	201,528,611	87,203,609,017	121,217,292,475	1,967,183,838	123,184,476,313
1987	4,926,765,777	2,366,688,338	33,081,276	--	246,000,040	91,171,196,267	119,726,713,732	2,033,815,060	121,760,528,792
1988	5,360,553,376	2,616,339,981	25,596,874	--	244,253,648	97,471,010,683	121,569,192,136	2,077,487,365	123,646,679,501
1989	5,675,454,320	2,789,666,634	17,301,031	--	256,083,276	104,960,347,534	128,658,534,060	2,111,366,270	130,769,900,330
1990	5,757,537,249	2,855,395,240	17,328,557	--	265,284,133	111,089,580,122	135,675,706,727	2,649,874,844	138,325,581,571
1991	5,984,870,739	2,860,318,131	12,328,179	--	258,863,551	117,143,508,668	143,606,464,726	2,783,575,907	146,390,040,633
1992	6,181,068,417	2,873,438,409	9,837,055	294,334	275,769,444	120,940,464,960	149,150,447,836	2,873,816,502	152,024,264,338
1993	6,314,363,214	2,927,653,835	5,367,191	401,079	276,337,502	124,852,657,324	153,992,608,020	3,007,985,604	157,000,593,624
1994	6,187,768,009	3,021,635,438	5,304,001	270,427	290,515,895	129,040,404,134	159,008,719,142	2,990,779,548	161,999,498,690
1995	6,346,566,233	3,066,751,115	4,732,040	264,166	305,388,518	135,734,938,888	166,739,642,423	3,104,511,567	169,844,153,990
1996	6,804,665,789	3,077,764,456	4,550,803	396,318	314,746,239	144,526,546,557	177,163,788,491	3,282,461,951	180,446,250,442
1997	7,300,220,689	2,986,984,533	4,081,936	503,733	315,532,376	154,574,674,487	189,035,433,911	3,440,030,594	192,475,464,505
1998	7,856,589,289	2,994,810,152	3,971,625	735,500	357,850,857	166,404,480,197	202,875,382,657	3,515,300,071	206,390,682,728
1999	8,512,087,713	3,086,046,058	3,812,713	870,541	424,447,794	179,888,178,339	219,034,138,639	3,641,069,248	222,675,207,887

TABLE 8
REAL AND PERSONAL PROPERTY VALUES BY PROPERTY TYPE, TAXES PAYABLE 1974-1999:
ASSESSED VALUE 1974 - 1988; TAX CAPACITY VALUE 1989 - 1999 *

TAXES PAYABLE	AGRICULTURAL					NON-AGRICULTURAL				
	SEASONAL				TOTAL	RESIDENTIAL	APARTMENTS	VACANT LAND	GOLF &	COMMERCIAL
	FARM	TIMBER	REC. RESIDENTIAL	SEAS. REC. COMMERCIAL					LAND & BLDGS.	
1974	\$ 1,924,461,295	\$ 1,431,495	\$ 177,356,840	\$ 2,103,249,630	\$ 4,849,228,230	\$ 628,809,419	\$ 149,881,816	\$ 17,988,488	\$ 1,642,720,626	
1975	1,960,470,472	1,428,648	183,402,409	2,145,301,529	5,127,012,845	662,219,800	138,508,774	18,014,340	1,730,559,379	
1976	2,221,996,856	1,667,888	207,304,351	2,430,969,095	5,904,942,783	719,903,059	155,170,170	20,547,203	1,848,873,194	
1977	2,491,406,074	1,970,377	234,839,486	2,728,215,937	6,618,943,694	749,177,879	163,547,740	22,077,293	1,953,150,600	
1978	2,679,279,506	2,228,531	251,725,713	2,933,233,750	6,677,491,883	810,811,385	180,884,893	19,049,869	2,090,717,230	
1979	3,120,877,146	2,741,306	284,876,275	3,408,494,727	7,097,696,970	876,899,424	192,527,641	20,055,274	2,253,753,649	
1980	3,820,503,423	3,309,660	319,812,116	4,143,625,199	7,811,320,762	1,037,765,930	239,905,037	19,739,881	2,574,891,652	
1981	4,748,862,505	4,432,192	413,781,411	5,167,076,108	9,216,318,518	1,389,870,386	394,705,517	23,689,802	3,110,410,103	
1982	5,555,605,874	5,648,517	493,493,628	6,054,748,019	10,421,486,915	1,504,601,390	440,557,361	26,396,587	3,567,998,828	
1983	6,194,916,657	22,833,493	544,528,098	6,762,278,248	11,497,276,258	1,588,630,647	477,521,311	28,587,099	3,988,104,733	
1984	6,434,633,105	49,335,475	571,063,064	7,055,031,644	11,577,575,894	1,522,099,447	484,180,978	30,141,376	4,274,600,131	
1985	6,174,558,462	52,283,185	615,567,355	6,842,409,002	12,100,825,762	1,577,309,909	484,575,521	30,832,487	4,449,287,424	
1986	5,244,213,724	48,409,762	653,443,411	5,946,066,897	12,535,693,098	1,688,221,454	478,499,339	30,623,321	4,943,138,958	
1987	4,244,826,235	48,187,332	674,157,991	4,967,171,558	12,804,575,375	1,848,604,741	495,053,522	32,875,016	5,404,765,041	
1988	3,421,312,076	48,845,976	700,365,212	4,170,523,264	12,935,992,165	2,014,819,293	522,442,237	34,009,292	6,040,003,877	
1989	417,540,187	6,174,415	80,408,289	504,122,891	1,716,268,335	263,822,987	70,153,728	3,818,082	796,497,353	
1990	251,625,937	4,938,514	86,818,628	343,383,079	1,091,583,031	246,709,372	73,026,459	3,345,835	823,597,889	
1991	267,011,241	4,702,927	87,323,081	359,037,249	1,157,238,588	253,229,109	74,300,939	3,505,346	857,093,388	
1992	284,531,663	4,766,586	87,435,215	376,733,464	1,147,707,299	245,941,106	69,122,237	3,558,832	822,389,887	
1993	289,243,019	4,562,943	86,483,267	380,289,229	1,176,432,202	232,646,456	0	3,725,671	835,557,931	
1994	261,048,870	4,413,344	89,145,229	354,607,443	1,233,014,617	224,296,810	0	4,128,582	792,162,990	
1995	269,617,628	4,769,493	94,997,745	369,384,866	1,333,157,779	223,268,064	0	4,497,056	788,591,072	
1996	285,274,865	5,001,371	102,666,759	392,942,995	1,464,300,490	225,393,960	0	4,827,879	802,525,545	
1997	302,597,389	5,398,498	100,302,255	408,298,142	1,594,281,625	234,421,280	0	5,360,352	869,995,404	
1998	299,134,910	5,421,281	92,533,121	397,089,312	1,645,823,211	212,325,345	0	6,773,571	803,214,113	
1999	293,767,368	5,562,686	91,650,420	390,980,474	1,694,714,167	191,242,085	0	6,797,036	786,842,780	

* For payable year 1989, gross tax capacity value replaced assessed value. For payable year 1990, net tax capacity value replaced gross tax capacity value.

TABLE 8
REAL AND PERSONAL PROPERTY VALUES BY PROPERTY TYPE, TAXES PAYABLE 1974-1999:
ASSESSED VALUE 1974 - 1988; TAX CAPACITY VALUE 1989 - 1999 *

NON-AGRICULTURAL (continued)									
TAXES PAYABLE	INDUSTRIAL LAND & BLDGS.	PUBLIC UTILITY	MINERALS	ALL OTHER CLASS 5 PROPERTY	RAILROAD	TOTAL	TOTAL REAL PROPERTY	TOTAL PERSONAL PROPERTY	TOTAL REAL & PERSONAL PROPERTY
1974	\$ 668,456,592	\$ 414,541,241	\$ 58,443,923	\$ ----	\$ ----	8,430,070,335	\$ 10,533,319,965	\$ 374,755,614	\$ 10,908,075,579
1975	693,572,978	468,487,509	45,172,553	----	----	8,883,548,178	11,028,849,707	393,777,244	11,422,626,951
1976	786,422,492	496,058,541	37,490,885	----	----	9,969,408,327	12,400,377,422	388,145,792	12,788,523,214
1977	832,920,204	525,738,553	37,671,317	----	----	10,903,227,280	13,631,443,217	401,396,204	14,032,839,421
1978	873,111,179	589,300,208	40,196,673	----	----	11,281,563,320	14,214,797,070	417,352,695	14,632,149,765
1979	959,548,524	624,365,083	43,736,500	----	----	12,068,583,065	15,477,077,792	444,909,746	15,921,987,538
1980	1,087,135,577	654,627,210	45,729,367	----	----	13,471,115,416	17,614,740,615	473,975,146	18,088,715,761
1981	1,304,913,900	722,578,703	39,999,291	----	----	16,202,486,220	21,369,562,328	515,956,691	21,885,519,019
1982	1,447,369,761	744,109,456	38,300,229	----	110,270,619	18,301,091,146	24,355,839,165	657,198,624	25,013,037,789
1983	1,608,873,198	749,353,299	33,636,125	----	125,060,022	20,097,042,692	26,859,320,940	719,236,489	27,578,557,429
1984	1,744,056,764	768,699,591	31,265,697	----	115,610,984	20,548,230,862	27,603,262,506	769,544,956	28,372,807,462
1985	1,783,221,212	772,147,033	25,449,450	----	80,907,404	21,304,556,202	28,146,965,204	797,750,660	28,944,715,864
1986	1,903,086,942	779,786,805	21,029,258	----	86,657,299	22,466,736,474	28,412,803,371	828,890,699	29,241,694,070
1987	2,073,134,793	840,599,467	16,540,638	----	105,780,013	23,621,928,606	28,589,100,164	857,546,834	29,446,646,998
1988	2,258,213,309	925,446,157	12,798,437	----	105,029,063	24,848,753,830	29,019,277,094	875,697,037	29,894,974,131
1989	288,431,765	132,068,761	908,304	----	13,444,364	3,285,413,679	3,789,536,570	108,915,980	3,898,452,550
1990	282,802,923	144,482,999	876,825	----	13,423,376	2,679,848,709	3,023,231,788	131,014,287	3,154,246,075
1991	287,662,866	141,203,066	610,245	----	12,772,880	2,787,616,427	3,146,653,676	134,539,984	3,281,193,660
1992	285,419,756	136,144,827	467,260	13,981	13,043,838	2,723,809,023	3,100,542,487	133,137,661	3,233,680,148
1993	288,260,192	137,240,650	252,258	18,851	12,934,687	2,687,068,898	3,067,358,127	137,837,745	3,205,195,872
1994	276,405,106	138,667,857	243,984	12,440	13,303,860	2,682,236,246	3,036,843,689	134,339,758	3,171,183,447
1995	283,430,046	140,750,287	217,674	12,152	13,985,321	2,787,909,451	3,157,294,317	139,515,555	3,296,809,872
1996	304,100,274	141,271,158	209,337	18,231	14,417,655	2,957,064,529	3,350,007,524	147,560,824	3,497,568,348
1997	326,623,041	137,093,867	187,769	23,172	14,453,230	3,182,439,740	3,590,737,882	154,793,236	3,745,531,118
1998	301,079,789	119,451,939	158,865	29,420	14,066,564	3,102,922,817	3,500,012,129	136,978,564	3,636,990,693
1999	286,842,666	107,731,786	133,445	30,469	14,630,961	3,088,972,792	3,479,953,266	124,043,585	3,603,996,851

* For payable year 1989, gross tax capacity value replaced assessed value. For payable year 1990, net tax capacity value replaced gross tax capacity value.

TABLE 9
ESTIMATED DISTRIBUTION OF GROSS TAX BY PROPERTY TYPE
OF REAL AND PERSONAL PROPERTY
TAXES PAYABLE 1974 - 1999

Taxes Payable	AGRICULTURAL				NON-AGRICULTURAL				
	Farm	Timber	Seasonal Rec Residential	Total	Residential	Apartments	Vacant Land	Seasonal Rec Commercial	Commercial Land & Bldg
1974	\$ 136,139,231	\$ 104,456	\$ 13,906,221	\$ 150,149,908	\$ 514,599,590	\$ 67,209,955	\$ 15,149,846	\$ 1,541,545	\$ 178,007,633
1975	152,838,652	121,943	16,365,393	169,325,988	598,213,675	76,568,368	15,229,388	1,762,051	207,395,115
1976	159,193,584	129,956	17,247,335	176,570,875	641,105,940	80,066,795	15,997,478	1,929,353	203,932,029
1977	211,215,865	171,459	21,851,324	233,238,648	726,165,579	85,353,721	16,949,701	2,069,716	219,689,600
1978	229,690,049	197,014	24,197,776	254,084,839	734,949,950	92,571,984	19,102,190	1,837,491	235,897,257
1979	260,904,836	249,695	26,945,322	288,099,853	760,814,802	97,548,136	19,887,463	1,890,775	248,624,109
1980	305,970,245	316,404	29,844,120	336,130,769	798,064,363	108,128,061	23,862,330	1,841,120	268,499,161
1981	312,741,926	401,884	33,186,955	346,330,765	857,683,333	134,007,969	35,952,073	1,890,240	295,771,945
1982	387,575,535	497,844	40,981,597	429,054,976	1,035,334,564	154,238,143	42,639,933	2,189,537	356,315,664
1983	411,906,224	2,197,619	45,224,289	459,328,132	1,152,967,139	164,522,853	47,043,714	2,357,344	403,099,179
1984	454,649,549	4,991,959	51,472,490	511,113,998	1,243,980,323	168,363,088	51,210,366	2,707,148	457,715,698
1985	448,820,269	5,575,637	56,392,530	510,788,436	1,298,557,830	173,435,573	51,079,688	2,854,402	481,081,664
1986	427,064,384	5,442,939	62,643,560	495,150,883	1,402,313,414	192,774,030	52,635,913	2,994,653	550,178,938
1987	399,859,338	5,662,248	68,152,003	473,673,589	1,478,266,657	215,390,120	55,694,852	3,390,566	618,996,509
1988	362,053,031	6,112,891	74,365,384	442,531,306	1,567,038,822	245,540,927	61,470,232	3,645,332	728,670,200
1989	370,007,141	6,458,825	74,082,585	450,548,551	1,705,955,924	263,365,147	68,789,176	3,523,685	792,696,006
1990	231,398,429	5,392,780	83,399,215	320,190,424	1,102,623,647	251,970,300	72,971,649	3,198,542	844,886,355
1991	255,601,246	5,284,432	88,400,054	349,285,732	1,261,546,160	280,381,027	78,786,638	3,542,003	937,244,521
1992	282,237,610	5,554,165	92,836,988	380,628,763	1,351,697,230	294,998,131	79,843,772	3,801,646	974,605,041
1993	311,486,280	5,858,922	99,779,790	417,124,992	1,489,100,414	299,972,959	0	4,262,109	1,061,870,099
1994	299,152,033	5,817,291	105,412,989	410,382,313	1,609,112,591	298,587,679	0	4,966,636	1,047,396,229
1995	315,949,272	6,261,779	111,734,733	433,945,784	1,776,936,742	304,924,774	0	5,400,010	1,064,921,700
1996	329,952,522	6,249,983	116,061,007	452,263,512	1,928,186,275	304,391,800	0	5,585,694	1,083,446,781
1997	343,622,358	6,596,494	109,251,973	459,470,825	2,033,955,618	306,281,745	0	5,972,718	1,142,201,061
1998	353,782,043	6,815,664	102,323,899	462,921,606	2,188,238,871	285,862,440	0	7,828,662	1,109,298,762
1999	362,242,906	7,209,115	103,942,950	473,394,971	2,340,649,659	266,071,981	0	8,268,520	1,117,828,147

TABLE 9
ESTIMATED DISTRIBUTION OF GROSS TAX BY PROPERTY TYPE
OF REAL AND PERSONAL PROPERTY
TAXES PAYABLE 1974 - 1999

NON-AGRICULTURAL (continued)

<u>Taxes Payable</u>	<u>Industrial Land & Bldg</u>	<u>Public Utility</u>	<u>Minerals</u>	<u>Railroad</u>	<u>Total</u>	<u>Total Real Property</u>	<u>Total Personal Property</u>	<u>Total Real & Personal Property</u>
1974	\$ 72,788,806	\$ 37,418,216	\$ 6,530,807	\$ --	\$ 893,246,398	\$ 1,043,396,306	\$ 38,088,817	\$ 1,081,485,123
1975	83,271,516	44,734,866	5,648,451	--	1,032,823,430	1,202,149,418	44,351,136	1,246,500,554
1976	87,836,703	44,037,233	4,551,496	--	1,079,427,027	1,255,997,902	41,322,565	1,297,320,467
1977	93,877,074	47,759,974	4,043,067	--	1,195,908,432	1,429,147,080	43,298,762	1,472,445,842
1978	98,921,685	51,422,998	4,256,947	--	1,238,960,502	1,493,045,341	45,651,310	1,538,696,651
1979	105,984,112	53,602,835	4,475,409	--	1,292,827,641	1,580,927,494	47,385,241	1,628,312,735
1980	113,037,309	56,500,368	4,348,471	--	1,374,281,183	1,710,411,952	48,426,153	1,758,838,105
1981	123,942,641	57,304,563	3,690,830	--	1,510,243,594	1,856,574,359	47,563,240	1,904,137,599
1982	144,859,206	64,027,908	3,772,023	10,982,649	1,814,359,627	2,243,414,603	61,667,722	2,305,082,325
1983	164,043,837	63,827,110	3,506,905	12,604,019	2,013,972,100	2,473,300,232	66,724,069	2,540,024,301
1984	187,758,639	69,899,562	3,700,067	12,553,965	2,197,888,856	2,709,002,854	75,218,054	2,784,220,908
1985	194,542,185	71,170,754	3,318,626	8,794,634	2,284,835,356	2,795,623,792	79,371,594	2,874,995,386
1986	213,772,763	74,503,575	3,024,725	9,755,400	2,501,953,411	2,997,104,294	86,853,333	3,083,957,627
1987	238,530,834	82,573,987	2,620,463	12,427,666	2,707,891,654	3,181,565,243	95,757,072	3,277,322,315
1988	274,566,164	94,159,294	2,365,700	13,078,799	2,990,535,470	3,433,066,776	104,693,975	3,537,760,751
1989	282,974,388	107,975,372	890,864	13,601,632	3,239,772,194	3,690,320,745	106,771,593	3,797,092,338
1990	289,307,831	119,917,616	868,964	14,110,228	2,699,855,132	3,020,045,556	127,002,583	3,147,048,139
1991	312,544,381	125,096,604	633,161	14,222,529	3,013,997,024	3,363,282,756	136,824,691	3,500,107,447
1992	337,501,119	129,295,747	474,215	15,352,602	3,187,569,503	3,568,198,266	145,155,457	3,713,353,723
1993	364,146,701	141,434,264	315,149	16,403,132	3,377,527,493	3,794,652,485	159,888,034	3,954,540,519
1994	363,352,554	150,482,637	309,561	17,516,815	3,491,741,482	3,902,123,795	164,533,230	4,066,657,025
1995	381,675,851	156,836,769	291,988	18,718,485	3,709,723,502	4,143,669,286	174,462,629	4,318,131,915
1996	407,346,105	156,710,814	266,295	18,832,560	3,904,790,361	4,357,053,873	182,743,443	4,539,797,316
1997	424,796,801	152,791,851	248,296	18,542,746	4,084,819,557	4,544,290,382	187,829,459	4,732,119,841
1998	413,345,298	142,759,988	231,902	18,815,174	4,166,418,543	4,629,340,149	173,377,086	4,802,717,235
1999	403,812,705	136,367,831	206,136	20,349,442	4,293,594,509	4,766,989,480	162,733,637	4,929,723,117

TABLE 10
ESTIMATED DISTRIBUTION OF NET TAX BY PROPERTY TYPE OF REAL AND PERSONAL PROPERTY
TAXES PAYABLE 1974 - 1999

Taxes Payable	AGRICULTURAL				NON-AGRICULTURAL				
	Farm	Timber	Seasonal Rec. Residential	Total	Residential	Apartments	Vacant Land	Seasonal Rec. Commercial	Commercial Land & Bldg
1974	\$ 112,436,927	\$ 104,456	\$ 13,906,221	\$ 126,447,604	\$ 348,928,689	\$ 67,209,955	\$ 15,149,846	\$ 1,541,545	\$ 178,007,633
1975	127,209,292	121,943	16,365,393	143,696,628	417,134,470	76,568,368	15,229,388	1,762,051	207,395,115
1976	132,906,271	129,956	17,247,335	150,283,562	447,138,962	80,066,795	15,997,478	1,929,353	203,932,029
1977	155,720,362	151,758	19,502,949	175,375,069	519,966,925	85,353,721	16,949,701	2,069,716	219,689,600
1978	168,556,957	174,729	21,680,519	190,412,205	519,493,390	92,571,984	19,102,190	1,837,491	235,897,257
1979	191,476,359	222,280	24,097,121	215,795,760	537,395,778	97,548,136	19,887,463	1,890,775	248,624,109
1980	209,309,041	283,308	26,646,522	236,238,871	474,456,249	108,128,061	23,862,330	1,841,120	268,499,161
1981	188,806,114	357,611	29,035,999	218,199,724	464,226,780	123,979,068	35,952,073	1,890,240	295,771,944
1982	243,880,560	452,444	36,029,578	280,362,582	596,482,793	142,085,928	42,621,067	2,189,537	356,315,664
1983	257,509,209	2,013,526	39,759,410	299,282,145	689,314,133	151,991,198	47,023,992	2,357,344	403,099,179
1984	304,661,445	4,491,693	46,133,918	355,287,056	780,670,866	168,363,088	51,189,103	2,707,148	457,288,735
1985	287,448,543	5,017,394	49,682,714	342,148,651	819,998,773	173,435,573	51,063,283	2,854,402	480,392,386
1986	244,527,241	4,032,002	55,616,248	304,175,491	879,767,682	192,774,030	52,615,973	2,994,653	549,409,655
1987	229,095,169	4,199,388	60,712,624	294,007,181	932,040,911	215,390,120	55,677,018	3,390,566	618,238,514
1988	206,497,668	4,543,582	66,574,805	277,616,055	1,006,669,724	245,540,529	61,453,217	3,645,329	711,026,015
1989	211,974,365	4,771,134	74,078,546	290,824,045	1,109,120,490	262,736,418	68,774,443	3,523,541	791,460,542
1990	230,747,993	5,388,330	83,399,215	319,535,538	1,095,197,405	251,341,871	72,957,669	3,198,542	843,587,547
1991	254,854,588	5,280,182	88,400,054	348,534,824	1,253,840,770	279,812,648	78,770,717	3,542,003	936,058,867
1992	281,397,503	5,549,847	92,836,988	379,784,338	1,343,619,417	294,405,821	79,827,776	3,801,646	973,204,343
1993	310,335,554	5,853,238	99,779,790	415,968,583	1,480,319,195	299,084,888	0	4,262,109	1,059,608,271
1994	298,012,184	5,812,103	105,412,989	409,237,278	1,598,200,767	297,540,425	0	4,966,636	1,044,865,947
1995	314,734,144	6,256,319	111,734,733	432,725,196	1,764,861,110	303,731,344	0	5,400,010	1,061,993,378
1996	328,769,383	6,244,324	116,061,007	451,074,713	1,916,327,627	302,892,209	0	5,585,694	1,080,545,196
1997	342,422,198	6,590,433	109,251,973	458,264,604	2,022,319,602	305,060,915	0	5,972,718	1,139,118,130
1998	345,053,070	6,810,089	102,323,899	454,187,058	2,023,394,781	284,918,276	0	7,828,662	1,106,896,226
1999	345,646,512	7,203,563	103,942,950	456,793,555	2,036,575,936	265,012,530	0	8,268,520	1,115,094,629

TABLE 10
ESTIMATED DISTRIBUTION OF NET TAX BY PROPERTY TYPE OF REAL AND PERSONAL PROPERTY
TAXES PAYABLE 1974 - 1999

NON-AGRICULTURAL (continued)						Total Real Property	Total Personal Property	Total Real & Personal Property
Taxes Payable	Industrial Land & Bldg	Public Utility	Minerals	Railroad	Total			
1974	\$ 72,788,806	\$ 37,418,216	\$ 6,530,807	\$ --	\$ 727,575,497	\$ 854,023,101	\$ 38,088,817	\$ 892,111,918
1975	83,271,516	44,734,866	5,648,451	--	851,744,225	995,440,853	44,351,136	1,039,791,989
1976	87,836,703	44,037,233	4,551,496	--	885,460,049	1,035,743,611	41,322,565	1,077,066,176
1977	93,877,074	47,759,974	4,043,067	--	989,709,778	1,165,084,847	43,298,762	1,208,383,609
1978	98,921,685	51,422,998	4,256,947	--	1,023,503,942	1,213,916,147	45,651,310	1,259,567,457
1979	105,984,112	53,602,835	4,475,409	--	1,069,408,617	1,285,204,377	47,385,241	1,332,589,618
1980	113,037,309	56,500,368	4,348,471	--	1,050,673,069	1,286,911,940	48,426,153	1,335,338,093
1981	123,942,641	57,304,563	3,690,830	--	1,106,758,139	1,324,957,863	47,563,240	1,372,521,103
1982	144,859,206	64,027,908	3,772,023	10,982,649	1,363,336,775	1,643,699,357	61,667,722	1,705,367,079
1983	164,043,837	63,827,110	3,506,905	12,604,019	1,537,767,717	1,837,049,862	66,724,069	1,903,773,931
1984	187,539,720	69,899,562	3,700,067	12,548,085	1,733,906,374	2,089,193,430	75,218,054	2,164,411,484
1985	194,251,558	71,170,754	3,318,626	8,770,708	1,805,256,063	2,147,404,714	79,371,594	2,226,776,308
1986	213,499,863	74,503,575	3,024,725	9,755,400	1,978,345,556	2,282,521,047	86,817,766	2,369,338,813
1987	238,283,752	82,573,987	2,620,463	12,427,666	2,160,642,997	2,454,650,178	95,720,039	2,550,370,217
1988	269,170,368	94,156,244	2,365,700	13,076,314	2,407,103,440	2,684,719,495	104,626,880	2,789,346,375
1989	282,511,559	107,964,028	890,789	13,601,499	2,640,583,309	2,931,407,354	106,684,590	3,038,091,944
1990	288,734,703	119,916,021	868,964	14,110,228	2,689,912,950	3,009,448,488	126,917,371	3,136,365,859
1991	311,982,876	125,094,862	633,161	14,222,529	3,003,958,433	3,352,493,257	136,734,241	3,489,227,498
1992	336,958,819	129,295,232	474,215	15,352,602	3,176,939,871	3,556,724,209	145,070,404	3,701,794,613
1993	363,362,211	141,433,510	315,149	16,403,132	3,364,811,087	3,780,779,670	159,787,378	3,940,567,048
1994	362,525,566	150,481,832	309,561	17,516,815	3,476,424,329	3,885,661,607	164,470,793	4,050,132,400
1995	380,700,814	156,835,859	291,988	18,718,485	3,692,550,173	4,125,275,366	174,397,188	4,299,672,554
1996	406,357,704	156,709,977	266,295	18,832,560	3,887,541,300	4,338,616,013	182,679,488	4,521,295,501
1997	423,692,569	152,791,088	248,296	18,542,746	4,067,774,785	4,526,039,389	187,761,774	4,713,801,163
1998	412,497,965	142,757,852	231,902	18,815,174	3,997,378,284	4,451,565,342	173,324,734	4,624,890,076
1999	402,749,871	136,367,217	206,136	20,349,442	3,984,664,370	4,441,457,925	162,679,530	4,604,137,455

TABLE 11
TAXABLE VALUE DETERMINATION DATA BY COUNTY
TAXES PAYABLE 1974 - 1999

Taxes Payable	Total Taxable Market Value	Total Assessed Value ¹	Tax Increment Financing Assessed Value ¹	Fiscal Disparities Contribution Value ¹	10 Percent Power Line Assessed Value ¹	Total Taxable Value ¹	Fiscal Disparities Distribution Value ¹	Total Taxable Value Including Distribution ¹
1974	\$31,526,979,377	\$10,908,037,661	\$3,634,483	\$ NA ²	\$ NA ³	\$10,904,403,178	\$ NA ²	\$10,904,403,178
1975	32,949,207,409	11,423,354,820	20,036,557	137,232,035	NA	11,266,086,228	137,182,224	11,403,268,452
1976	36,678,639,269	12,790,040,687	26,220,175	187,966,399	NA	12,575,854,113	187,963,695	12,763,817,808
1977	40,348,632,930	14,032,480,658	32,127,149	174,771,615	NA	13,825,581,894	174,769,050	14,000,350,944
1978	45,234,445,358	14,632,003,530	43,380,473	200,652,761	NA	14,387,970,296	200,652,765	14,588,623,061
1979	51,787,331,845	15,922,070,902	62,286,066	258,148,296	NA	15,601,636,540	258,146,966	15,859,783,506
1980	65,536,910,752	18,088,671,310	102,280,206	328,067,201	NA	17,658,323,903	328,045,671	17,986,369,574
1981	91,709,758,682	21,885,148,559	223,310,857	454,114,423	NA	21,207,723,279	454,107,653	21,661,830,932
1982	104,888,799,772	25,013,583,842	332,367,840	690,921,199	4,308,594	23,985,986,209	691,660,870	24,677,647,079
1983	114,942,835,732	27,578,696,497	437,194,546	884,486,260	4,624,901	26,252,390,790	884,476,577	27,136,867,367
1984	120,119,457,944	28,371,475,615	516,587,125	1,056,000,164	4,120,852	26,794,767,474	1,055,942,640	27,850,710,114
1985	122,560,533,827	28,944,570,380	635,897,231	1,263,517,278	4,237,851	27,040,918,020	1,263,500,648	28,304,418,668
1986	123,184,476,313	29,241,664,098	800,406,816	1,312,694,893	4,134,416	27,124,427,973	1,312,654,136	28,437,082,109
1987	121,760,528,792	29,446,558,864	996,907,289	1,511,376,295	4,023,824	26,934,251,456	1,511,338,565	28,445,590,021
1988	123,646,679,501	29,894,599,818	1,246,503,585	1,753,793,030	3,928,346	26,890,374,857	1,761,474,625	28,651,849,482
1989	130,769,900,330	3,898,868,472	182,846,710	249,911,850	464,902	3,465,645,008	249,902,097	3,715,547,105
1990	138,325,581,571	3,154,362,460	186,491,610	264,978,647	450,509	2,702,441,694	265,334,552	2,967,776,246
1991	146,390,040,633	3,280,556,388	204,893,672	290,505,697	437,096	2,784,719,923	290,508,172	3,075,228,095
1992	152,024,264,338	3,228,689,527	210,850,640	292,768,058	412,138	2,724,658,691	292,786,266	3,017,444,957
1993	157,000,593,624	3,195,403,284	215,122,620	289,093,101	406,931	2,690,780,632	289,094,399	2,979,875,031
1994	161,999,498,690	3,157,983,863	201,339,456	277,018,677	396,525	2,679,229,205	277,021,682	2,956,250,887
1995	169,844,153,990	3,284,131,741	203,291,153	241,310,656	396,446	2,839,133,486	241,309,512	3,080,442,998
1996	180,355,555,655	3,484,180,281	213,579,734	259,557,966	393,581	3,010,649,000	259,557,603	3,270,206,603
1997	192,475,464,505	3,728,804,972	231,443,783	275,076,689	393,657	3,221,890,843	275,075,041	3,496,965,884
1998	206,390,682,728	3,627,908,029	226,048,367	264,621,749	334,925	3,136,902,988	264,621,635	3,401,524,623
1999	222,675,207,887	3,598,982,382	222,853,861	252,995,312	293,964	3,122,839,245	252,995,358	3,375,834,603

(1) For payable year 1989, gross tax capacity value replaced assessed value. For payable year 1990, net tax capacity value replaced gross tax capacity value.

(2) Fiscal Disparities was first implemented for taxes payable in 1975. The Iron Range began their program in 1998.

(3) Power Line Credit became effective for taxes payable in 1982.

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1989 - 1999
PART A ¹

DESCRIPTION	CLASS	1989	CLASS	1990	CLASS	1991
<u>BLIND/PARA VET/DISABLED HOMESTEAD</u>	1B		1B		1B	
BASE: AG AMOUNT-PERCENTAGE		\$32,000- 0.87%		\$32,000- 0.40%		\$32,000- 0.45%
Remainder uses tax capacity rates for class 2A property						
BASE: NON-AG		\$32,000- 0.87%		\$32,000- 0.40%		\$32,000- 0.45%
Remainder uses tax capacity rates for class 1A property						
<u>AGRICULTURAL HOMESTEAD</u>	2A	To \$65,000 -	2A	To \$68,000-	2A	To \$68,000-
HOUSE, GARAGE & 1 ACRE		1.75%		1.00%		1.00%
REMAINDER		1.75%		0.40%		0.45%
		Over \$65,000 -		\$68,000 - \$100,000-		\$68,000 - \$110,000-
HOUSE, GARAGE & 1 ACRE		2.20%		2.00%		2.00%
REMAINDER		2.25%		0.40%		0.45%
				Over \$100,000-		Over \$110,000-
HOUSE, GARAGE & 1 ACRE				3.00%		3.00%
REMAINDER TO 320 ACRES				1.30%		1.30%
Over 320 ACRES				1.70%		1.60%
<u>AGRICULTURAL NON-HOMESTEAD</u>						
HOUSE, GARAGE & 1 ACRE ²	4B	2.70%	4B	3.00%	4B	3.00%
LAND	2B	2.25%	2B	1.70%	2B	1.60%
<u>TIMBERLAND</u>	2B	2.25%	2B	1.70%	2B	1.60%
<u>SEASONAL RECREATIONAL RESIDENTIAL</u>						
A. COMMERCIAL, UNDER 250 DAYS ³	1C	0.90%	1C	To \$32,000- 0.40%	1C	To \$32,000- 0.60%
INCLUDES OWNER'S HOMESTEAD				Over \$32,000- 1.00%		Over \$32,000- 1.00%
B. NON-COMMERCIAL	4C	2.30%	4C	2.40%	4C	2.30%
<u>COMMERCIAL SEASONAL RECREATIONAL</u>	4C					
RECREATIONAL UNDER 250 DAYS ³		2.60%	4C	2.40%	4C	2.30%
<u>RESIDENTIAL HOMESTEAD</u>	1A		1A		1A	
BASE: AMOUNT-PERCENTAGE		1ST \$68,000- 2.17%		1ST \$68,000- 1.00%		1ST \$68,000- 1.00%
		\$68,000-\$100,000- 2.50%		\$68,000-\$100,000- 2.00%		\$68,000-\$110,000- 2.00%
		Over \$100,000- 3.30%		Over \$100,000- 3.00%		Over \$110,000- 3.00%
<u>RESIDENTIAL NON-HOMESTEAD</u>						
A. APTS. WITH 4 OR MORE UNITS						
NOT TITLE II	4A		4A	3.60%	4A	3.60%
B. APARTMENT LAND -LESS THAN 4 UNITS	4C	3.50%	4C	3.00%	4C	3.00%
-4 OR MORE UNITS	4D	4.10%	4D	3.60%	4D	3.60%
C. PRIVATE FOR PROFIT HOSPITALS	4A	4.10%	4A	3.60%	4A	3.60%
<u>RESIDENTIAL NON-HSTD - 3 or less units</u>	4B	3.50%	4B	3.00%	4B	3.00%
<u>TYPE I & II APT STRUCTURES ⁴</u>	4B	3.50%	N/A		N/A	

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1989 - 1999
PART A ¹

<u>DESCRIPTION</u>	<u>CLASS</u>	<u>1992</u>	<u>CLASS</u>	<u>1993</u>	<u>CLASS</u>	<u>1994 & 1995</u>
<u>BLIND/PARA VET/DISABLED HOMESTEAD</u>	1B		1B		1B	
BASE: AG AMOUNT-PERCENTAGE		\$32,000- 0.45%		\$32,000- 0.45%		\$32,000- 0.45%
Remainder uses tax capacity rates for class 2A property						
BASE: NON-AG		\$32,000- 0.45%		\$32,000- 0.45%		\$32,000- 0.45%
Remainder uses tax capacity rates for class 1A property						
<u>AGRICULTURAL HOMESTEAD</u>	2A	To \$72,000 -	2A	To \$72,000 -	2A	
HOUSE, GARAGE & 1 ACRE		1.00%		1.00%		HOUSE, GARAGE & 1 ACRE
REMAINDER		0.45%		0.45%		First \$72,000: 1.00%
		\$72,000 - \$115,000 -		\$72,000 - \$115,000 -		Over \$72,000: 2.00%
HOUSE, GARAGE & 1 ACRE		2.00%		2.00%		
REMAINDER		0.45%		0.45%		REMAINDER OF FARM
		Over \$115,000 -		Over \$115,000 -		First \$115,000: 0.45%
HOUSE, GARAGE & 1 ACRE		2.50%		2.00%		Over \$115,000:
REMAINDER TO 320 ACRES		1.30%		1.30%		First 320 acres: 1.00%
OVER 320 ACRES		1.60%		1.60%		Over 320 acres: 1.50%
<u>AGRICULTURAL NON-HOMESTEAD</u>						
HOUSE, GARAGE & 1 ACRE ²	4B	2.80%	N/A		N/A	
LAND	2B	1.60%	2B	1.60%	2B	1.50%
<u>TIMBERLAND</u>	2B	1.60%	2B	1.60%	2B	1.50%
<u>SEASONAL RECREATIONAL RESIDENTIAL</u>						
A. COMMERCIAL, UNDER 250 DAYS ³	1C	To \$32,000- 0.80%	1C	1.00%	1C	1.00%
INCLUDES OWNER'S HOMESTEAD		Over \$32,000- 1.00%				
B. NON-COMMERCIAL	4C	2.20%	4C	2.00%	4C	2.00%
				2.50%		2.50%
<u>COMMERCIAL SEASONAL RECREATIONAL</u>	4C		4C		4C	
RECREATIONAL UNDER 250 DAYS ³		2.30%		2.30%		2.30%
<u>RESIDENTIAL HOMESTEAD</u>	1A		1A		1A	
BASE: AMOUNT-PERCENTAGE		First \$72,000- 1.00%		First \$72,000- 1.00%		First \$72,000: 1.00%
		\$72,000-\$115,000- 2.00%		\$72,000-\$115,000- 2.00%		\$72,000-\$115,000: 2.00%
		Over \$115,000- 2.50%		Over \$115,000- 2.00%		Over \$115,000: 2.00%
<u>RESIDENTIAL NON-HOMESTEAD</u>						
A. APTS. WITH 4 OR MORE UNITS (NOT TITLE II)	4A	3.50%	4A	3.40%	4A	3.40%
B. APARTMENT LAND -LESS THAN 4 UNITS	4C	2.80%	4C	2.50%	4C	2.30%
-4 OR MORE UNITS	4D	3.50%	4D	3.40%	4D	3.40%
C. PRIVATE FOR PROFIT HOSPITALS	4A	3.50%	4A	3.40%	4A	3.40%
<u>RESIDENTIAL NON-HSTD - 3 or less units</u>	4B	2.80%	4B	2.50%	4B	2.30%

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1989 - 1999
PART A ¹

<u>DESCRIPTION</u>	<u>CLASS</u>	<u>1996</u>	<u>CLASS</u>	<u>1997</u>	<u>CLASS</u>	<u>1998</u>
<u>BLIND/PARA VET/DISABLED HOMESTEAD</u>	1B		1B		1B	
BASE: AG AMOUNT-PERCENTAGE		\$32,000- 0.45%		\$32,000- 0.45%		\$32,000- 0.45%
Remainder uses tax capacity rates for class 2A property						
BASE: NON-AG		\$32,000- 0.45%		\$32,000- 0.45%		\$32,000- 0.45%
Remainder uses tax capacity rates for class 1A property						
<u>AGRICULTURAL HOMESTEAD</u>	2A		2A		2A	
HOUSE, GARAGE & 1 ACRE						
first \$72,000		1.00%		1.00%	First \$75,000 -	1.00%
over \$72,000		2.00%		2.00%	Over \$75,000 -	1.85%
REMAINDER OF FARM						
first \$115,000		0.45%		0.45%		0.40%
over \$115,000:						
first 320 acres		1.00%		1.00%		0.90%
over 320 acres		1.50%		1.50%		1.40%
<u>AGRICULTURAL NON-HOMESTEAD</u>						
LAND	2B	1.50%	2B	1.50%	2B	1.40%
MIGRANT HOUSING	N/A		N/A		1B	1.00%, 1.85%
<u>TIMBERLAND</u>	2B	1.50%	2B	1.50%	2B	1.40%
<u>SEASONAL RECREATIONAL RESIDENTIAL</u>						
A. COMMERCIAL, UNDER 250 DAYS ³	1C	1.00%	1C	1.00%	1C	1.00%
INCLUDES OWNER'S HOMESTEAD						
B. NON-COMMERCIAL - FIRST \$72,000	4C	2.00%	4C	1.75%	4C	First \$75,000 - 1.40%
- OVER \$72,000		2.50%		2.50%		Over \$75,000 - 2.50%
<u>COMMERCIAL SEASONAL RECREATIONAL</u>	4C		4C		4C	Includes qualifying
RECREATIONAL UNDER 250 DAYS ³		2.30%		2.30%		golf courses - 2.10%
<u>RESIDENTIAL HOMESTEAD</u>	1A		1A		1A	
BASE: AMOUNT-PERCENTAGE		First \$72,000- 1.00%		1.00%		First \$75,000- 1.00%
		Over \$72,000- 2.00%		2.00%		Over \$75,000- 1.85%
<u>RESIDENTIAL NON-HOMESTEAD</u>						
A. APTS. WITH 4 OR MORE UNITS, NOT TITLE II	4A	3.40%	4A	3.40%	4A	2.90%
- IN SELECTED SMALL CITIES		2.30%		2.30%		2.30%
B. APARTMENT LAND -LESS THAN 4 UNITS	4C	2.30%	4C	2.30%	4C	1.90%, 2.10%
-4 OR MORE UNITS	4D	3.40%	4D	3.40%	4D	2.90%
- IN SELECTED SMALL CITIES		2.30%		2.30%		2.30%
C. PRIVATE FOR PROFIT HOSPITALS	4A	3.40%	4A	3.40%	4A	2.90%
<u>RESIDENTIAL NON-HOMESTEAD - 3 or less units</u>	4B	2.30%	4B	2.30%	4B	2.10%

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1989 - 1999
PART A ¹

<u>DESCRIPTION</u>	<u>CLASS</u>	<u>1999</u>	<u>FOOTNOTES:</u>
<u>BLIND/PARA VET/DISABLED HOMESTEAD</u>	1B		1) Classification percentages for the years 1972 through 1985 can be found i 1996 Property Tax Bulletin and percentages for years 1986 through 1988 ca found in the 1997 Property Tax Bulletin.
AG BASE: First \$32,000		0.45%	
Remainder uses tax capacity rates for class 2A property			
NON-AG BASE: First \$32,000		0.45%	
Remainder uses tax capacity rates for class 1A property			2) Included in Residential Non-Homestead (3 or less) effective in payable yee
<u>AGRICULTURAL HOMESTEAD</u>	2A		
HOUSE, GARAGE & 1 ACRE			3) The number of days changed to 225 effective with taxes payable 1990 and 250 effective with taxes payable 1992.
First \$75,000		1.00%	
Over \$75,000		1.70%	
REMAINDER OF FARM			4) Now assessed as class 4A.
First \$115,000		0.35%	
Over \$115,000: - First 320 acres		0.80%	
- Over 320 acres		1.25%	
<u>AGRICULTURAL NON-HOMESTEAD</u>			
LAND	2B	1.25%	
MIGRANT HOUSING	1D	1.00%, 1.70%	
<u>TIMBERLAND</u>	2B	1.40%	
<u>SEASONAL RECREATIONAL RESIDENTIAL</u>			
A. COMMERCIAL - under 250 days/includes homestead	1C	1.00%	
B. NON-COMMERCIAL - First \$75,000	4C	1.25%	
- Over \$75,000		2.20%	
<u>COMMERCIAL SEASONAL RECREATIONAL</u>	4C		
RECREATIONAL under 250 days ³			
Includes qualifying golf courses		1.80%	
<u>RESIDENTIAL HOMESTEAD</u>	1A		
BASE: First \$75,000		1.00%	
Over \$75,000		1.70%	
<u>RESIDENTIAL NON-HOMESTEAD</u>			
A. APARTMENTS with 4 or more units, not Title II	4A	2.50%	
- IN SELECTED SMALL CITIES		2.15%	
B. APARTMENT LAND - less than 4 units	4C	1.25%, 1.70%	
- 4 or more units	4C	2.50%	
- IN SELECTED SMALL CITIES		2.15%	
C. PRIVATE FOR PROFIT HOSPITALS	4A	2.50%	
<u>RESIDENTIAL NON-HOMESTEAD - 3 or less units</u>	4B	1.70%	

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TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1989 -1999 ¹
PART B

<u>DESCRIPTION</u>	<u>CLASS</u>	<u>1989</u>	<u>CLASS</u>	<u>1990</u>	<u>CLASS</u>	<u>1991</u>
<u>TITLE II NATIONAL HOUSING</u> ² (STRUCTURES)	4C	2.50%	4C	2.40%	4C	2.30%
<u>FARM HOME ADMINISTRATION</u> (MUNICIPALITIES UNDER 10,000 POPULATION-STRUCTURES)	4D	1.50%	4D	1.70%	4D	2.00%
<u>SECTION 8 (STRUCTURES)</u>	4C	2.50%	4C	2.40%	4C	2.30%
<u>MANUFACTURED HOME PARK LAND</u>	N/A		N/A		4C	3.00%
<u>COMMERCIAL-INDUSTRIAL</u> LAND AND BUILDINGS						
BASE: AMOUNT-PERCENTAGE	3A	\$100,000- 3.30%	3A	\$100,000- 3.30%	3A	\$100,000- 3.20%
EXCESS: PERCENTAGE	3A	5.25%	3A	5.06%	3A	4.95%
MACHINERY						
<u>EMPLOYMENT PROPERTY</u>	3B		3B		3B	
COMPETITIVE CITY OR ZONE						
BASE: AMOUNT-PERCENTAGE		\$50,000- 2.50%		\$50,000- 2.40%		\$50,000- 2.30%
EXCESS: PERCENTAGE		3.50%		3.60%		3.60%
BORDER CITY						
BASE: AMOUNT-PERCENTAGE		\$100,000- 3.30%		\$100,000- 3.30%		\$100,000- 3.20%
EXCESS: PERCENTAGE		4.80%		5.06%		4.95%
<u>VACANT LAND</u> ³	5C	5.25%	5	5.06%	5	4.95%
<u>PUBLIC UTILITY</u> LAND AND BUILDINGS						
BASE: AMOUNT-PERCENTAGE	3A	3.30%	3A	3.30%	3A	3.20%
EXCESS: PERCENTAGE	3A	5.25%	3A	5.06%	3A	4.95%
MACHINERY	5A	4.60%	5	5.06%	5	4.95%
<u>UNMINED IRON ORE</u>	5B	5.25%	5	5.06%	5	4.95%
<u>"LOW RECOVERY" IRON ORE</u>	5B	5.25%	5	5.06%	5	4.95%

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1989 -1999 ¹
PART B

<u>DESCRIPTION</u>	<u>CLASS</u>	<u>1992</u>	<u>CLASS</u>	<u>1993</u>	<u>CLASS</u>	<u>1994 - 1997</u>
<u>TITLE II NATIONAL HOUSING ²</u> (STRUCTURES)	4C	2.30%	4C	2.30%	4C	2.30%
<u>FARM HOME ADMINISTRATION</u> (MUNICIPALITIES UNDER 10,000 POPULATION-STRUCTURES)	4D	2.00%	4D	2.00%	4D	2.00%
<u>SECTION 8 (Structures)</u>	4C	2.30%	4C	2.30%	4C	2.30%
<u>MANUFACTURED HOME PARK LAND</u>	4C	2.30%	4C	2.00%	4C	2.00%
<u>COMMERCIAL-INDUSTRIAL</u> LAND AND BUILDINGS						
BASE: AMOUNT-PERCENTAGE	3A	\$100,000- 3.10%	3A	\$100,000- 3.00%	3A	\$100,000- 3.00%
EXCESS: PERCENTAGE	3A	4.75%	3A	4.70%	3A	4.60%
MACHINERY						
<u>EMPLOYMENT PROPERTY</u>	3B		3B		3B	
COMPETITIVE CITY OR ZONE						
BASE: AMOUNT-PERCENTAGE		\$50,000- 2.30%		\$50,000- 2.30%		\$50,000- 2.30%
EXCESS: PERCENTAGE		3.60%		3.60%		3.60%
BORDER CITY						
BASE: AMOUNT-PERCENTAGE		\$100,000- 3.10%		\$100,000- 3.00%		\$100,000- 3.00%
EXCESS: PERCENTAGE		4.75%		4.70%		4.60%
<u>VACANT LAND ³</u>	5	4.75%	5		5	
<u>PUBLIC UTILITY</u> LAND AND BUILDINGS						
BASE: AMOUNT-PERCENTAGE	3A	3.10%	3A	3.00%	3A	3.00%
EXCESS: PERCENTAGE	3A	4.75%	3A	4.70%	3A	4.60%
MACHINERY	5	4.75%	5	4.70%	5	4.60%
<u>UNMINED IRON ORE</u>	5	4.75%	5	4.70%	5	4.60%
<u>"LOW RECOVERY" IRON ORE</u>	5	4.75%	5	4.70%	5	4.60%
<u>ALL OTHER PROPERTY NOT INCLUDED IN ANY OTHER CLASS</u>	5	4.75%	5	4.70%	5	4.60%

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1989 -1999 ¹
PART B

<u>DESCRIPTION</u>	<u>CLASS</u>	<u>1998</u>	<u>CLASS</u>	<u>1999</u>
<u>RESIDENTIAL NON-HOMESTEAD</u>				
<u>SINGLE UNIT</u>	4BB		4BB	
UP TO \$75,000		1.90%		1.25%
OVER \$75,000		2.10%		1.70%
<u>TITLE II NATIONAL HOUSING ^{2, 4}</u>				
(STRUCTURES)	4C	2.00%	4C	2.40%
<u>FARM HOME ADMINISTRATION</u>	4D		4D	
(MUNICIPALITIES UNDER 10,000 POPULATION-STRUCTURES)		1.90%		2.20%
<u>SECTION 8 (STRUCTURES) ⁴</u>	4C	2.00%	4C	2.40%
<u>MANUFACTURED HOME PARK LAND</u>	4C	2.00%	4C	2.00%
<u>COMMERCIAL-INDUSTRIAL</u>				
LAND AND BUILDINGS	3A		3A	
BASE: First \$150,000		2.70%		2.45%
EXCESS: Over \$150,000		4.00%		3.50%
MACHINERY				
<u>EMPLOYMENT PROPERTY</u>	3B		3B	
COMPETITIVE CITY OR ZONE				
BASE: First \$150,000		2.30%		2.30%
EXCESS: Over \$150,000		3.60%		3.50%
BORDER CITY				
BASE: First \$150,000		2.70%		2.45%
EXCESS: Over \$150,000		4.00%		3.50%
<u>PUBLIC UTILITY</u>				
LAND AND BUILDINGS	3A		3A	
BASE: First \$150,000		2.70%		2.45%
EXCESS: Over \$150,000		4.00%		3.50%
MACHINERY	5	4.00%	5	3.50%
<u>UNMINED IRON ORE</u>	5	4.00%	5	3.50%
<u>"LOW RECOVERY" IRON ORE</u>	5	4.00%	5	3.50%
<u>ALL OTHER PROPERTY NOT INCLUDED IN ANY OTHER CLASS</u>	5	4.00%	5	3.50%

FOOTNOTES:

1) Classification percentages for the years 1972 through 1985 can be found in the 1996 Property Tax Bulletin and percentages for years 1986 through 1988 can be found in the 1997 Property Tax Bulletin.

2) Includes FHA structures in municipalities over 10,000 in population.

3) Eliminated effective in payable year 1993.

4) Transitional class rates for payable year 1999.

TABLE 13
GENERAL AND DEBT LEVY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1972 - 1999
PART A

Taxes Payable	COUNTY ¹		CITY ¹		TOWNSHIP	
	Debt	Non-Debt	Debt	Non-Debt	Debt	Non-Debt
1972	\$ 6,320,258	\$ 239,605,081	\$ 36,945,287	\$ 141,693,988	\$ 364,628	\$ 13,243,713
1973	8,581,945	244,664,934	40,047,986	136,530,024	164,059	14,719,744
1974	8,845,397	271,221,873	44,734,398	150,596,428	227,783	15,461,723
1975	9,786,771	310,544,796	51,799,035	172,050,588	218,569	16,453,390
1976	12,128,150	323,519,012	56,307,034	177,493,352	201,374	18,615,164
1977	12,532,904	362,418,003	63,693,893	199,304,402	349,265	21,558,148
1978	11,220,904	391,703,020	68,744,643	205,164,919	376,378	23,949,505
1979	11,356,898	421,696,038	70,731,568	208,707,143	418,152	26,931,099
1980	12,132,519	473,757,176	67,336,074	230,618,619	567,874	33,185,322
1981	14,582,536	534,783,162	70,418,121	272,631,338	590,754	40,582,328
1982	15,209,659	602,355,694	77,025,910	304,877,435	860,131	45,846,139
1983	15,723,372	642,940,990	83,134,467	331,492,821	576,936	50,091,832
1984	18,614,480	689,761,348	85,971,227	362,581,906	609,399	57,724,530
1985	17,898,835	723,384,610	91,265,038	381,389,540	616,659	60,522,120
1986	20,558,775	790,058,371	97,738,394	410,744,659	2,434,004	61,213,203
1987	19,007,023	843,793,282	97,854,218	438,669,846	4,241,931	62,357,796
1988	21,455,902	914,917,647	92,636,533	472,741,395	1,839,457	67,621,110
1989	31,109,027	979,227,602	93,840,542	447,283,897	1,207,299	69,858,042
1990	32,340,331	791,260,645	74,950,912	399,142,293	978,391	63,966,280
1991	52,495,191	872,878,525	75,673,353	414,668,938	1,115,009	61,752,836
1992	61,104,542	928,117,161	71,099,641	440,770,146	959,878	63,397,647
1993	59,380,005	953,264,229	74,736,982	453,497,969	1,156,000	66,905,651
1994	58,737,547	989,957,867	87,716,020	461,533,208	1,185,366	68,033,440
1995	61,041,560	1,049,221,690	95,101,162	493,018,287	1,413,328	73,280,408
1996	65,355,566	1,092,736,224	96,619,346	518,724,073	1,374,061	77,647,293
1997	65,244,892	1,139,577,330	96,950,512	562,807,581	1,521,695	78,695,762
1998	72,087,440	1,178,714,358	102,564,394	586,584,134	1,293,354	84,927,464
1999	75,041,076	1,234,036,309	106,461,044	619,218,963	1,418,110	90,302,764

TABLE 13
GENERAL AND DEBT LEVY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1972 - 1999
PART B

Taxes Payable	SCHOOL DISTRICT ¹		SPECIAL TAXING DISTRICT		TOTAL LEVY		
	Debt	Non-Debt	Debt ²	Non-Debt	Debt ²	Non-Debt	Total ³
1972	\$ 101,660,794	\$ 395,042,845	\$ 7,589,427	\$ 14,907,962	\$ 152,880,394	\$ 804,493,589	\$ 957,373,983
1973	106,746,145	414,950,546	5,125,387	11,129,995	160,665,522	821,995,243	982,660,765
1974	114,956,480	453,600,979	6,002,351	15,837,792	174,766,409	906,718,795	1,081,485,204
1975	120,457,845	511,262,020	11,303,320	25,951,703	193,565,540	1,036,262,497	1,229,828,037
1976	118,931,545	538,123,815	10,059,502	20,955,079	197,627,605	1,078,706,422	1,276,334,027
1977	127,307,265	629,719,160	12,230,354	23,813,983	216,113,681	1,236,813,696	1,452,927,377
1978	128,346,534	649,606,091	10,970,219	25,538,843	219,658,678	1,295,962,378	1,515,621,056
1979	125,959,508	691,896,755	13,466,583	27,623,065	221,932,709	1,376,854,100	1,598,786,809
1980	121,554,044	733,720,663	18,888,337	30,806,358	220,478,848	1,502,088,138	1,722,566,986
1981	120,047,558	730,206,286	28,723,481	44,793,588	234,362,450	1,622,996,702	1,857,359,152
1982	109,915,030	989,773,018	41,287,498	52,539,002	244,298,228	1,995,391,288	2,239,689,516
1983	73,851,496	1,136,053,551	53,216,858	63,762,095	226,503,129	2,224,341,289	2,450,844,418
1984	106,235,878	1,223,321,749	64,184,132	67,392,261	275,615,116	2,400,781,794	2,676,396,910
1985	107,033,053	1,209,345,786	77,279,116	68,456,097	294,092,701	2,443,098,153	2,737,190,854
1986	109,228,913	1,280,521,747	100,014,395	69,844,509	329,974,481	2,612,382,489	2,942,356,970
1987	111,644,757	1,329,454,915	126,023,981	74,207,747	361,832,187	2,745,423,309	3,107,255,496
1988	129,079,597	1,380,644,412	162,865,504	85,138,425	407,876,993	2,921,062,989	3,328,939,982
1989	131,704,177	1,503,740,042	192,949,960	96,941,114	450,811,005	3,097,050,697	3,547,861,702
1990	114,421,004	1,114,357,949	199,268,390	78,795,496	421,959,028	2,447,522,663	2,869,481,691
1991	113,506,484	1,267,640,426	241,150,617	93,814,383	483,940,654	2,710,755,108	3,194,695,762
1992	111,802,855	1,348,428,164	270,144,225	77,077,031	515,111,141	2,857,790,149	3,372,901,290
1993	129,297,989	1,490,407,907	290,285,441	78,026,652	554,856,417	3,042,102,408	3,596,958,825
1994	166,343,689	1,501,691,228	281,578,430	80,318,723	595,561,052	3,101,534,466	3,697,095,518
1995	195,527,259	1,636,791,278	291,734,826	95,133,847	644,818,135	3,347,445,510	3,992,263,645
1996	214,567,831	1,698,140,965	305,994,656	101,038,008	683,911,460	3,488,286,563	4,172,198,023
1997	265,111,593	1,717,458,722	320,930,013	99,963,172	749,758,705	3,598,502,567	4,348,261,272
1998	310,494,006	1,625,324,406	322,600,551	107,382,186	809,039,745	3,582,932,548	4,391,972,293
1999	346,752,408	1,612,103,621	326,104,001	119,787,631	855,776,639	3,675,449,288	4,531,225,927

(1) Includes market value based levies.

(2) Includes tax increment financing district levy. Does not include special assessments. The amounts of this levy can be found in Table 5, page 40.

(3) Excludes fiscal disparities contribution levy and beginning in 1982, also excludes power line levy. The amounts of both of these levies can be found in the footnotes

TABLE 14
DISPARITY REDUCTION AID BEFORE AND AFTER THE 90% LIMITATION
BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1989 - 1999

DISPARITY REDUCTION AID BEFORE 90% LIMITATION

<u>TAXES PAYABLE</u>	<u>COUNTY</u>	<u>CITY/ TOWNSHIP*</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT *</u>	<u>TOTAL</u>
1989	\$ 22,632,755	\$ 22,580,816	\$ 19,733,226	\$ 407,644	\$ 65,354,441
1990	15,725,678	15,714,430	13,676,042	291,007	45,407,157
1991	15,505,251	15,516,175	13,489,239	277,215	44,787,880
1992	15,093,568	15,109,130	13,138,406	268,581	43,609,685
1993	14,817,130	14,831,587	12,895,528	262,600	42,806,845
1994	14,548,739	1,020,783	12,636,756	253,011	28,459,289
1995	14,801,750	1,020,783	12,636,756	0	28,459,289
1996	14,782,385	1,020,783	12,616,048	0	28,419,216
1997	14,746,021	1,009,249	12,593,996	0	28,349,266
1998	13,568,661	935,129	11,586,032	0	26,089,822
1999	12,415,480	862,653	10,588,902	0	23,867,035

DISPARITY REDUCTION AID AFTER 90% LIMITATION

<u>TAXES PAYABLE</u>	<u>COUNTY</u>	<u>CITY/ TOWNSHIP*</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT *</u>	<u>TOTAL</u>
1989	\$ 21,713,120	\$ 22,082,792	\$ 18,847,028	\$ 398,364	\$ 63,041,304
1990	14,998,756	15,055,400	12,882,760	273,210	43,210,126
1991	14,905,795	15,075,139	12,942,908	271,892	43,195,734
1992	14,728,728	14,872,469	12,730,131	254,834	42,586,162
1993	14,653,365	14,764,480	12,792,747	254,546	42,465,138
1994	14,494,378	1,017,114	12,622,768	242,060	28,376,320
1995	14,627,504	1,019,160	12,614,782	0	28,261,446
1996	14,722,092	1,014,421	12,588,675	0	28,325,188
1997	14,625,332	1,003,107	12,563,131	0	28,191,570
1998	13,486,154	927,318	11,550,549	0	25,964,021
1999	12,388,160	858,439	10,573,685	0	23,820,284

* Beginning with Taxes Payable in 1994, City Disparity Reduction Aid amounts are included with Local Government Aid. Beginning with Taxes Payable in 1995, Special Taxing District Disparity Reduction Aid amounts are included with County Disparity Reduction Aid.

<p>TABLE 15</p> <p>CERTIFIED HOMESTEAD AND AGRICULTURAL</p> <p>CREDIT AID (HACA) BY TYPE OF GOVERNMENTAL UNIT</p> <p>TAXES PAYABLE 1990 - 1999</p>
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<u>TAXES PAYABLE</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
1990	\$ 294,380,245	\$ 143,523,412	\$ 19,907,344	\$ 164,184,945	\$ 28,277,162	\$ 650,273,108
1991	176,365,417	158,504,917	21,617,844	149,885,409	28,741,932	535,115,519
1992	144,816,629	173,191,238	22,920,592	171,182,555	26,978,877	539,089,891
1993	176,747,590	189,181,030	24,413,781	192,484,218	29,915,180	612,741,799
1994	195,655,814	195,471,977	26,279,442	144,418,312	31,015,447	592,840,992
1995	194,687,983	197,070,502	26,175,055	145,688,644	31,716,453	595,338,637
1996	180,906,825	189,897,211	25,420,030	117,498,543	30,688,618	544,411,227
1997	186,681,293	195,710,902	26,969,306	90,764,726	27,523,383	527,649,610
1998	194,325,885	195,829,633	28,042,870	64,125,956	27,781,286	510,105,630
1999	196,984,226	195,709,227	28,040,663	35,935,880	27,642,543	484,312,539

<p align="center">TABLE 16 NUMBER OF AGRICULTURAL, NON-AGRICULTURAL AND TOTAL HOMESTEADS TAXES PAYABLE 1975 - 1999</p>

<u>TAXES PAYABLE</u>	<u>AGRICULTURAL HOMESTEADS</u>	<u>NON-AGRICULTURAL HOMESTEADS</u>	<u>TOTAL HOMESTEADS</u>
1975	139,106	776,267	915,373
1976	149,358	804,781	954,139
1977	148,724	823,575	972,299
1978	150,823	848,292	999,115
1979	138,135	873,983	1,012,118
1980	150,838	889,975	1,040,813
1981	134,932	895,496	1,030,428
1982	126,262	903,236	1,029,498
1983	120,864	910,235	1,031,099
1984	116,852	913,606	1,030,458
1985	114,824	926,075	1,040,899
1986	113,752	939,084	1,052,836
1987	114,965	953,125	1,068,090
1988	114,382	970,586	1,084,968
1989	114,750	993,933	1,108,683
1990	110,830	1,013,683	1,124,513
1991	110,575	1,045,433	1,156,008
1992	110,181	1,065,030	1,175,211
1993	109,501	1,094,301	1,203,802
1994	110,602	1,131,493	1,242,095
1995	110,554	1,163,367	1,273,921
1996	110,116	1,185,999	1,296,115
1997	109,379	1,206,349	1,315,728
1998	108,250	1,238,525	1,346,775
1999	105,748	1,250,668	1,356,416

TABLE 17
TACONITE HOMESTEAD CREDIT, PERCENTAGES AND MAXIMUMS
TAXES PAYABLE 1972 - 1999

<u>Taconite Homestead Credit ¹</u>				
<u>Taxes Payable</u>	<u>Taconite Credit Amount</u>	<u>Number Receiving</u>	<u>Percentages</u>	<u>Maximums</u>
1972	\$ 2,814,419	---	21.0 or 27.0%	\$150.00 or \$190.00
1973	2,617,416	---	21.0 or 27.0%	\$150.00 or \$190.00
1974	3,250,178	46,753	21.0 or 27.0%	\$150.00 or \$190.00
1975	3,648,072	51,504	21.0 or 27.0%	\$150.00 or \$190.00
1976	9,263,039	53,828	52.0 or 60.0%	\$300.00 or \$350.00
1977 ²	9,066,923	55,951	49.7 or 57.3%	\$287.00 or \$334.00
1978 ²	9,524,963	59,919	48.9 or 56.7%	\$283.00 or \$331.00
1979	11,748,570	61,090	57.0 or 66.0%	\$345.00 or \$400.00
1980	13,006,426	60,794	57.0 or 66.0%	\$360.00 or \$415.00
1981	14,398,085	59,728	57.0 or 66.0%	\$375.00 or \$430.00
1982	16,412,340	53,218	57.0 or 66.0%	\$390.00 or \$445.00
1983	17,854,916	52,237	57.0 or 66.0%	\$405.00 or \$460.00
1984	19,416,876	50,321	57.0 or 66.0%	\$420.00 or \$475.00
1985	10,460,191	51,587	57.0 or 66.0%	\$435.00 or \$490.00
1986	10,777,180	51,361	57.0 or 66.0%	\$450.00 or \$505.00
1987	11,203,839	50,862	57.0 or 66.0%	\$465.00 or \$520.00
1988	11,125,532	50,698	57.0 or 66.0%	\$480.00 or \$535.00
1989	8,316,100	50,563	57.0 or 66.0%	\$495.00 or \$550.00
1990 ³	7,869,129	51,361	57.0 or 66.0%	\$234.60 or \$259.90
1991	8,173,914	51,817	57.0 or 66.0%	\$241.50 or \$266.80
1992	8,568,713	47,646	57.0 or 66.0%	\$248.40 or \$273.70
1993	9,271,575	52,878	57.0 or 66.0%	\$255.30 or \$280.60
1994	11,473,912	52,315	57.0 or 66.0%	\$262.20 or \$287.50
1995	12,091,519	54,977	57.0 or 66.0%	\$269.10 or \$294.40
1996	11,940,292	55,420	57.0 or 66.0%	\$276.00 or \$301.30
1997	12,146,958	55,907	57.0 or 66.0%	\$282.90 or \$308.20
1998	11,614,721	56,414	57.0 or 66.0%	\$289.80 or \$315.10
1999	15,251,912	56,819	57.0 or 66.0%	\$289.80 or \$315.10

(1) The Taconite Credit Amount, starting in 1981, includes the following Supplementary Homestead Credit Amount:

1981...\$419,537	1985...\$311,485	1989...\$328,575	1993...\$380,291	1997...\$467,639
1982... 465,160	1986... 336,928	1990... 310,054	1994... 415,872	1998... 483,127
1983... 504,017	1987... 344,826	1991... 342,031	1995... 454,808	1999... 512,057
1984... 588,618	1988... 347,560	1992... 339,307	1996... 466,747	

(2) The 1977 and 1978 percentages and maximums were adjusted due to insufficient receipts to cover the credit.
The figures before adjustments were:

1977 - 52% or 60% with maximums of \$300 or \$350;
1978 - 57% or 66% with maximums of \$300 or \$385.

(3) Taconite homestead credit maximums were significantly reduced by statute in payable year 1990.

TABLE 18
AGRICULTURAL PRESERVES, COUNTY CONSERVATION, DISASTER, ENTERPRISE ZONE, NATIVE PRAIRIE
WET LINE, REDUCED ASSESSMENT, SMALL BUSINESS, DISPARITY REDUCTION AND WETLANDS CRED
TAXES PAYABLE 1981 - 1999
PART A

WETLANDS CREDIT AND REIMBURSEMENT ¹					NATIVE PRAIRIE CREDIT AND REIMBURSEMENT ¹				
Taxes Payable	Credit		Reimbursement		Taxes Payable	Credit		Reimbursement	
	Total Acres Receiving	Credit Amount	Total Acres Receiving	Amount		Receiving	Credit Amount	Total Acres Receiving	Amount
1981	584,188	\$2,307,258	NA	\$816,237	1981	13,284	\$83,104	NA	\$29,370
1982	702,462	2,798,921	NA	1,008,195	1982	10,384	102,267	NA	27,248
1983	518,792	2,791,508	895,289	991,309	1983	9,829	109,052	10,272	25,822
1984	67,289	313,355	127,405	150,612	1984	10,622	121,898	9,975	26,227
1985	90,811	421,758	202,539	177,249	1985	11,667	139,261	12,062	32,937
1986	94,913	395,940	203,979	307,136	1986	11,871	130,335	12,189	39,468
1987	90,089	302,067	202,504	336,358	1987	12,413	109,969	12,633	45,983
1988	94,282	256,037	173,583	352,508	1988	13,038	90,738	13,283	56,434

AGRICULTURAL PRESERVES CREDIT ³						DISASTER CREDIT				
Taxes Payable	Number of	Number of	Assessed	Credit	105% Avg.	Taxes Payable	Number of	Market Value	Assessed	Credit
	Parcels	Acres	Value ²	Amount	Twp. Rate		Parcels	Difference	Value Diff ²	TIF
1983	1,085	52,380	\$11,191,088	\$125,054	77 Mills	1984	436	NA	\$571,658	0
1984	1,716	85,028	20,212,097	340,215	75 Mills	1985	389	NA	714,804	0
1985	2,546	136,682	34,789,901	390,855	80 Mills	1986	0	NA	0	0
1986	2,953	153,527	34,219,215	650,582	82 Mills	1987	0	NA	0	0
1987	3,332	176,433	30,522,466	483,676	90 Mills	1988	423	NA	436,207	0
1988	1,986	139,917	21,117,117	233,623	102 Mills	1989	0	NA	0	0
1989	1,954	129,794	2,622,229	43,684	92 %	1990	87	NA	1,497	0
1990	1,489	104,526	1,077,414	45,885	96 %	1991	0	NA	0	0
1991	1,144	69,221	703,514	52,851	99 %	1992	132	NA	3,482	0
1992	1,809	130,016	1,354,310	108,162	104 %	1993	590	1,700,100	31,002	0
1993	2,391	168,385	1,822,513	325,037	108 %	1994	0	NA	0	0
1994	2,426	169,638	1,400,119	288,808	117 %	1995	0	NA	0	0
1995	2,770	195,721	1,621,584	344,662	123 %	1996	0	NA	0	0
1996	2,819	199,105	1,724,491	306,943	124 %	1997	294	NA	29,672	0
1997	2,874	201,927	1,913,731	305,076	120 %	1998	5,715	NA	759,350	975
1998	2,876	201,562	1,707,627	312,017	118 %	1999	2,228	23,162,807	384,933	480
1999	2,866	199,974	1,602,919	303,311	121 %					

(1) Effective with taxes payable in 1989, the wetlands and native prairie credits and reimbursements were eliminated.

(2) Tax Capacity replaced assessed value in payable 1989 and subsequent years.

(3) Effective with taxes payable in 1993, the program guarantees that all enrolled property will receive a credit of at least \$1.50 per acre of land.

TABLE 18
AGRICULTURAL PRESERVES, COUNTY CONSERVATION, DISASTER, ENTERPRISE ZONE, NATIVE PRAIRIE,
OWER LINE, REDUCED ASSESSMENT, SMALL BUSINESS, DISPARITY REDUCTION AND WETLANDS CREDIT
TAXES PAYABLE 1981 - 1999
PART B

ENTERPRISE ZONE CREDIT				
Taxes	Number of	Assessed	Credit	Credit
Payable	Parcels	Value ¹	TIF	Other
1984	323	\$23,362,005	\$159,020	\$492,876
1985	598	29,870,415	161,678	852,270
1986	649	31,519,756	188,447	889,484
1987	695	33,766,316	211,738	831,116
1988	829	33,598,307	194,596	869,097
1989	558	1,813,755	70,765	221,498
1990	86	520,757	48,695	73,518
1991	31	113,597	51,641	22,799
1992	20	47,554	6,103	22,937
1993	15	32,745	6,099	17,829
1994	15	42,325	4,710	19,278
1995	14	19,554	0	14,378
1996	14	27,685	0	16,754
1997	13	38,329	0	18,970
1998	13	43,156	0	18,656
1999	6	30,775	0	8,750

POWER LINE CREDIT					
Taxes	Assessed	Levy	# of Parcels		Credit
Payable	Value ¹	Amount	Under Max.	At Max.	Amount
1982	\$4,308,594	\$367,851	557	888	\$135,506
1983	4,624,901	407,699	664	1,038	151,957
1984	4,120,852	395,464	602	1,050	165,373
1985	4,237,851	404,262	716	1,069	163,997
1986	4,134,416	420,745	695	1,085	170,884
1987	4,023,824	429,381	700	1,085	168,707
1988	3,928,346	444,736	719	1,081	168,031
1989	464,902	448,243	690	1,139	169,649
1990	450,509	453,457	1,047	596	117,986
1991	437,096	466,141	1,169	591	127,495
1992	412,138	467,315	1,139	620	133,334
1993	406,931	488,633	1,244	644	144,326
1994	396,525	492,068	1,239	664	137,208
1995	396,446	496,570	1,228	660	143,289
1996	393,581	478,375	1,210	675	145,463
1997	393,657	467,848	1,338	619	151,225
1998	334,925	416,284	821	1,060	146,557
1999	293,964	381,288	832	1,090	141,589

DISPARITY REDUCTION CREDIT			
Taxes	Number of	Tax Increment	All
Payable	Parcels	Financing	Other
1989	1,087	\$255,392	\$1,911,475
1990	1,333	281,466	2,183,560
1991	1,300	268,871	2,064,459
1992	1,451	429,597	2,162,261
1993	1,554	609,811	3,402,059
1994	1,535	775,436	3,668,342
1995	1,526	894,142	4,254,618
1996	1,541	867,225	4,268,148
1997	1,592	849,170	4,608,301
1998	1,439	660,601	3,566,108
1999	1,384	679,041	4,222,732

COUNTY CONSERVATION CREDIT		
Taxes	Number of	Number of
Payable	Parcels	Acres
1989	300	25,716
1990	501	40,583
1991	979	78,876
1992	1,024	82,803
1993	1,297	107,320
1994	1,550	127,985
1995	1,571	131,063
1996	1,600	135,516
1997	1,591	137,477
1998	1,575	137,937
1999	1,570	137,594

(1) Tax capacity replaced assessed value in payable 1989 and subsequent years.

TABLE 19
AGRICULTURAL PRESERVE CREDIT TAX RATE DATA
TAXES PAYABLE 1982 - 1999

STATEWIDE

AVERAGE TAX RATE IN TOWNS

TAXES PAYABLE	TAX RATE	TAXES PAYABLE	TAX RATE	TAXES PAYABLE	TAX RATE	TAXES PAYABLE	TAX RATE
1982	73 Mills	1991	99 %	1983	77 Mills	1991	99 %
1983	71 Mills	1992	103 %	1984	75 Mills	1992	104 %
1984	76 Mills	1993	111 %	1985	80 Mills	1993	108 %
1985	78 Mills	1994	117 %	1986	82 Mills	1994	117 %
1986	86 Mills	1995	118 %	1987	90 Mills	1995	123 %
1987	97 Mills	1996	114 %	1988	102 Mills	1996	124 %
1988	88 %	1997	112 %	1989	92 %	1997	120 %
1989	91 %	1998	115 %	1990	96 %	1998	118 %
1990	94 %					1999	121 %

METRO AREA AVERAGE NET TAX CAPACITY TAX RATE IN TOWNS

COUNTY	1983	1984	1985	1986	1987	1988	1989	1990	1991
	(Mills)	(Mills)	(Mills)	(Mills)	(Mills)	(Mills)	(Percent)	(Percent)	(Percent)
ANOKA	90.428	96.138	95.155	97.135	102.594	106.959	93.873	93.024	101.020
CARVER	86.715	91.755	91.015	102.797	101.926	111.297	86.679	99.168	100.913
DAKOTA	80.031	87.702	88.216	94.871	104.792	96.511	85.618	84.323	92.150
HENNEPIN	103.067	109.633	105.747	109.687	110.817	110.042	99.443	102.284	105.274
RAMSEY	97.280	101.290	104.029	106.743	109.167	109.363	92.182	103.476	118.562
SCOTT	94.880	93.269	96.812	100.107	114.191	108.891	95.800	91.002	102.929
WASHINGTON	90.044	93.979	92.613	97.819	100.335	103.539	87.462	86.750	98.536

COUNTY	1992	1993	1994	1995	1996	1997	1998	1999
	(Percent)	(Percent)	(Percent)	(Percent)	(Percent)	(Percent)	(Percent)	(Percent)
ANOKA	109.869	116.246	112.552	116.098	104.905	101.737	111.520	114.669
CARVER	114.085	128.830	136.993	142.871	134.945	125.521	125.587	127.642
DAKOTA	98.233	109.514	107.163	110.138	104.415	117.874	99.884	113.772
HENNEPIN	118.807	120.911	123.817	118.498	117.548	121.521	121.769	127.410
RAMSEY	121.834	121.604	134.260	135.105	126.418	124.361	122.007	123.912
SCOTT	111.061	114.150	125.842	132.526	122.197	116.639	117.018	112.447
WASHINGTON	102.904	112.201	112.717	115.341	108.771	101.265	104.916	107.309

(1) Prior year statewide average tax rate in towns multiplied by 105%.

TABLE 20
CREDIT ADJUSTMENT AMOUNTS FOR PRIOR YEARS
FOR REAL PROPERTY
TAXES PAYABLE 1974 - 1999

<u>Taxes Payable</u>	<u>Homestead Credit ¹</u>		<u>Taconite Homestead Credit</u>	<u>Supplemental Homestead Credit</u>	<u>Agricultural Credit ³</u>
	<u>Tax Increment Financing Districts ²</u>	<u>Taxing Districts</u>			
1974	\$ ---	\$ 203,485	\$ 164,020	\$ ---	\$ ---
1975	---	74,344	11,440	---	---
1976	---	539,488	17,636	---	---
1977	---	790,092	16,516	---	1,636
1978	---	657,200	61,913	---	- 3,287
1979	---	650,112	38,757	---	35,991
1980	---	945,389	54,518	---	42,529
1981	(73,367)	1,229,469	45,038	2,109	69,284
1982	180,125	1,845,311	57,079	3,778	87,117
1983	10,203	1,853,707	45,750	3,238	78,179
1984	11,155	1,353,204	64,650	5,968	62,180
1985	45,233	3,277,627	116,895	2,872	107,155
1986	53,029	1,960,620	46,855	4,051	224,322
1987	(83,668)	1,673,131	34,015	3,079	103,253
1988	83,613	2,171,911	35,054	1,724	158,238
1989	92,692	3,262,455	38,947	1,231	154,041
1990	90,198	3,187,576	36,643	4,197	---
1991	78,527	967,640	26,570	2,548	---
1992	3,745	199,253	18,318	1,576	---
1993	---	156,195	18,729	730	---
1994	11,355	30,994	33,410	1,004	---
1995	18,195	(37,952)	39,224	2,318	---
1996	7,018	82,609	35,547	2,581	---
1997	636	(24,088)	32,637	3,805	---
1998	7,039	67,434	44,973	4,548	---
1999	---	50,258	41,222	3,991	---

(1) Adjustment amounts for homestead credit may include adjustment amounts for one or more of the following: reduced assessment credit (1982-1985), wetlands and native prairie credits and reimbursements (1982-1990), agricultural preserves credit (1984-1997), credit (1984 - 1997), disaster and enterprise zone credits (1985-1997), small business credit (1989-1990), agricultural credit (1990-1992), disparity reduction credit (1990-1997), county conservation credit (1990-1997) and rental equity credit (1995-1996).

(2) Prior year homestead credit adjustment amounts for tax increment financing districts were first reported separately in 1981.

(3) Prior to payable year 1977, agricultural aid was based on a state financed mill rate differential as opposed to the agricultural credit referenced in this table.

<p align="center">TABLE 21 POWER LINE TAXES TAXES PAYABLE 1960 - 1999 ¹</p>

<u>TAXES PAYABLE</u>	<u>TRANSMISSION</u>	<u>DISTRIBUTION</u>
1960	\$ 2,036,566	\$ 57,567
1961	2,147,560	62,735
1962	2,370,430	65,514
1963	2,468,393	65,204
1964	2,598,398	77,847
1965	2,933,215	64,203
1966	3,089,664	67,819
1967	3,251,425	64,285
1968	3,746,606	70,579
1969	4,420,526	76,619
1970	5,641,188	89,864
1971	6,089,743	103,057
1972	5,487,328	111,349
1973	5,669,350	103,451
1974	5,970,012	102,866
1975	6,868,000	115,009
1976	6,402,774	112,066
1977	7,434,840	126,298
1978	9,462,371	136,304
1979	9,839,253	145,179
1980	12,365,732	154,745
1981	12,906,454	144,358
1982	5,279,233	170,842
1983	5,340,455	176,553
1984	5,923,187	239,937
1985	7,768,971	302,326
1986	6,733,530	249,069
1987	7,147,821	291,805
1988	7,571,217	329,694
1989	7,119,979	977,158
1990	7,251,852	1,024,445
1991	7,530,166	455,535
1992	7,815,716	612,918
1993	8,433,843 ²	837,214 ²
1994	8,813,044 ²	1,017,902 ²
1995	8,694,112 ²	1,204,740 ²
1996	9,054,126 ²	1,329,878 ²
1997	8,940,532 ²	1,419,250 ²
1998	7,873,206 ²	1,328,542 ²
1999	6,831,709 ²	1,599,284 ²

(1) Taxes based on the countywide average tax rate.

(2) Includes market value based tax.

TABLE 22
TAX INCREMENT FINANCING DISTRICTS INCREMENT VALUES, TAXES, CREDITS AND EXCESS TIF
TAXES PAYABLE 1974 - 1999
PART A

TAXES PAYABLE	NUMBER OF CITIES TOWNS		TOTAL ASSESSED VALUE (1)	INCREMENT VALUE	PERCENT OF TIF TO TOTAL VALUE	INCREMENT TAX	HOME- STEAD CREDIT	REDUCED ASSESSMENT CREDIT	ENTERPRISE ZONE CREDIT	AGRI- CULTURAL CREDIT	DISPARITY REDUCTION CREDIT	TACONITE CREDIT
1974	4	-	\$1,495,744,646	\$3,634,483	0.243	\$ 437,085	-	-	-	-	-	-
1975	10	-	2,485,445,784	20,036,557	0.806	2,689,574	-	-	-	-	-	-
1976	21	-	3,386,292,474	26,220,175	0.774	3,181,516	\$49,485	-	-	-	-	-
1977	29	-	3,852,929,963	32,127,149	0.834	3,939,863	91,562	-	-	-	-	-
1978	42	-	4,933,144,413	43,380,473	0.879	5,306,640	115,891	-	-	-	-	-
1979	57	-	5,779,512,957	62,286,066	1.078	7,418,288	138,877	-	-	-	-	-
1980	81	-	7,177,174,340	102,280,206	1.425	11,305,114	455,846	-	-	-	-	-
1981	99	-	9,359,881,660	223,310,857	2.386	22,489,390	819,275	\$1,181,415	-	-	-	-
1982	122	-	11,004,551,716	332,367,840	3.020	35,141,374	1,316,225	1,392,016	-	-	-	-
1983	127	-	12,683,306,888	437,194,546	3.447	46,425,859	1,592,479	1,571,205	-	-	-	-
1984	156	3	14,536,408,180	516,587,125	3.554	58,154,901	1,829,787	-	\$159,020	-	-	-
1985	177	4	16,082,621,847	635,897,231	3.954	70,761,120	2,199,054	-	161,678	-	-	-
1986	217	7	17,748,842,074	800,406,816	4.510	92,355,076	2,927,431	-	188,447	-	-	-
1987	240	8	19,572,677,227	996,907,289	5.093	117,465,743	3,466,074	-	211,738	-	-	-
1988	253	9	21,445,564,357	1,246,503,585	5.812	154,372,728	4,109,386	-	194,596	-	-	-
1989 ¹	271	12	2,870,394,117	182,846,710	6.370	183,983,207	5,194,723	-	70,765	49,014	255,392	-
1990	297	12	2,454,654,587	186,491,610	7.597	192,295,363	-	-	48,695	-	281,466	-
1991	315	14	2,562,905,046	204,893,672	7.994	230,125,125	-	-	51,641	-	268,871	-
1992	310	21	2,493,572,563	210,850,640	8.456	255,788,716	-	-	6,103	-	429,597	-
1993	314	21	2,443,331,143	215,122,620	8.804	278,915,518	-	-	6,099	-	609,811	6,509
1994	323	22	2,438,288,925	201,339,456	8.257	268,517,539	-	-	4,710	-	775,436	12,204
1995	332	25	2,527,380,312	203,291,153	8.044	276,845,444	-	-	0	-	894,142	17,107
1996	341	30	2,675,302,129	213,579,734	7.983	286,308,639	-	-	0	-	867,225	12,759
1997	352	34	2,875,533,806	231,443,783	8.049	299,942,270	-	-	0	-	849,170	13,978
1998	373	31	2,800,208,465	226,048,367	8.073	299,099,241	-	-	0	-	660,601	12,545
1999	378	32	2,757,609,477	222,853,861	8.081	301,890,301	-	-	0	-	679,041	47,215

(1) In payable 1989 and subsequent years, tax capacity value replaced assessed value. This is the total value of the cities which have TIF.

<p>TABLE 22</p> <p>TAX INCREMENT FINANCING DISTRICTS INCREMENT VALUES, TAXES , CREDITS AND EXCESS TIF</p> <p>TAXES PAYABLE 1974 - 1999</p> <p>PART B</p>
--

EXCESS TIF TAXES RETURNED TO THE TAXING DISTRICTS

<u>YEAR</u>	<u>COUNTY</u>	<u>CITY/ TOWN</u>	<u>SCHOOL</u>	<u>TOTAL</u>
1992	1,955,472	836,183	2,352,053	5,143,708
1993	2,903,260	1,489,720	4,353,803	8,746,783
1994	3,390,246	1,812,078	5,477,199	10,679,523
1995	3,673,827	2,079,017	6,422,426	12,175,270
1997	3,433,409	2,374,044	5,459,016	11,266,469
1998	4,417,195	3,368,743	3,994,861	11,780,799
1999	4,368,329	4,078,830	3,520,018	11,967,177

* Excess TIF results when the current year local tax rate is higher than the original local tax rate when the TIF district was certified.

TABLE 23
FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION VALUES AND TAX AMOUNTS
TAXES PAYABLE 1975 - 1999 ¹
PART A - VALUES

TAXES PAYABLE	CONTRIBUTION VALUE								AREA-WIDE TAX RATE ²
	ANOKA	CARVER	DAKOTA	METROPOLITAN COUNTIES		SCOTT	WASHINGTON	TOTAL	
				HENNEPIN	RAMSEY				
1975	\$14,535,551	\$2,091,994	\$18,302,659	\$69,043,702	\$22,026,639	\$6,361,914	\$4,869,576	\$137,232,035	121.490
1979	29,010,983	4,157,179	37,271,499	121,570,166	44,546,394	11,376,598	10,215,477	258,148,296	114.365
1980	34,509,539	5,721,304	47,658,835	153,325,181	59,186,227	13,062,152	14,603,963	328,067,201	110.552
1981	45,429,191	7,226,685	62,886,120	215,864,276	88,989,596	14,847,062	18,871,493	454,114,423	103.003
1982	59,985,263	8,793,042	81,157,224	336,516,015	156,084,611	21,026,259	27,358,785	690,921,199	94.106
1983	71,422,489	12,308,934	90,462,514	462,449,911	189,296,742	24,690,247	33,855,423	884,486,260	100.348
1984	78,293,992	13,870,346	104,488,836	590,776,996	212,621,242	20,071,348	35,877,404	1,056,000,164	101.727
1985	81,769,257	13,666,076	114,132,366	679,094,041	312,726,995	23,963,514	38,165,029	1,263,517,278	108.743
1986	83,458,971	13,420,109	123,323,016	761,028,978	262,021,137	26,786,011	42,656,671	1,312,694,893	107.553
1987	94,511,947	14,543,138	147,801,830	902,642,718	272,083,607	31,285,058	48,507,997	1,511,376,295	112.238
1988	105,343,898	16,358,136	179,120,792	1,059,514,528	311,225,643	28,605,987	53,624,046	1,753,793,030	118.812
1989	13,767,672	2,215,776	26,715,674	149,695,937	45,175,760	4,332,545	8,008,486	249,911,850	99.546 %
1990	14,918,256	2,279,874	28,147,315	163,600,637	44,663,897	2,885,281	8,483,387	264,978,647	104.578 %
1991	16,555,189	2,669,981	31,856,129	177,523,529	47,730,412	4,458,053	9,712,404	290,505,697	104.970 %
1992	17,305,985	3,436,282	35,356,448	174,411,338	47,674,251	4,436,164	10,147,590	292,768,058	116.127 %
1993	19,033,330	3,934,120	35,551,500	168,000,608	47,166,135	4,657,497	10,751,193	289,093,101	123.488 %
1994	18,341,321	3,851,566	35,651,723	159,342,343	44,840,187	3,850,905	11,140,632	277,018,677	133.229 %
1995	18,691,339	4,107,776	36,037,960	125,481,769	41,461,103	4,565,714	10,964,995	241,310,656	134.799 %
1996	19,151,435	4,298,353	36,369,487	143,356,732	39,838,601	5,015,439	11,527,919	259,557,966	141.441 %
1997	20,211,044	4,507,839	37,687,192	153,624,006	41,363,500	5,473,542	12,209,566	275,076,689	139.376 %
1998	19,014,379	4,875,586	35,020,211	150,331,037	37,828,487	5,105,573	12,005,959	264,181,232	155.082 %
1999	18,238,162	4,690,932	32,588,388	143,842,960	36,033,193	4,756,253	12,396,419	252,546,307	157.373 %
TAXES PAYABLE	TACONITE COUNTIES								AREA-WIDE TAX RATE
	AITKIN	COOK	CROW WING	ITASCA	KOOCHICHING	LAKE	ST. LOUIS	TOTAL	
1998	6,159	29,413	17,079	103,541	0	28,385	255,940	440,517	143.257 %
1999	7,693	19,241	19,038	51,000	4	106,761	245,268	449,005	150.219 %

(1) Values prior to 1989 are assessed values. Values for 1989 are gross tax capacity values. Values for 1990 are net tax capacity values.

(2) Metropolitan area-wide tax rates prior to 1989 are expressed in mills. The 1989 and subsequent year area-wide tax rates are expressed as percentages.

TABLE 23
FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION VALUES AND TAX AMOUNTS
TAXES PAYABLE 1975 - 1999¹
PART A - VALUES

DISTRIBUTION VALUE								
TAXES PAYABLE	ANOKA	CARVER	DAKOTA	METROPOLITAN COUNTIES HENNEPIN	RAMSEY	SCOTT	WASHINGTON	TOTAL
1975	\$15,857,092	\$2,326,874	\$11,588,757	\$62,310,179	\$34,547,771	\$2,597,723	\$7,953,828	\$137,182,224
1980	41,561,929	6,022,810	30,947,304	143,169,061	78,442,069	6,616,830	21,285,668	328,045,671
1981	58,890,183	8,111,944	43,691,858	194,485,267	110,753,086	9,387,039	28,788,276	454,107,653
1982	87,252,808	12,511,138	67,542,194	301,260,403	168,203,209	12,472,417	42,418,701	691,660,870
1983	110,737,382	16,899,595	85,699,213	384,835,405	215,336,201	18,173,389	52,795,392	884,476,577
1984	134,671,791	19,893,533	105,387,116	442,770,967	263,636,527	22,965,800	66,616,906	1,055,942,640
1985	164,659,216	24,932,264	124,309,935	529,758,907	313,772,060	27,714,131	78,354,135	1,263,500,648
1986	171,821,699	25,749,477	132,625,960	548,343,796	322,692,404	29,635,439	81,785,361	1,312,654,136
1987	204,066,268	30,505,773	159,911,966	620,112,480	367,442,758	33,496,573	95,802,747	1,511,338,565
1988	233,921,127	38,089,558	201,904,773	702,199,567	426,646,501	44,429,491	114,283,608	1,761,474,625
1989	32,811,846	5,790,719	28,248,471	99,639,268	60,157,061	6,601,194	16,653,538	249,902,097
1990	35,283,629	6,147,064	31,835,331	103,905,282	63,714,621	7,016,110	17,432,515	265,334,552
1991	38,441,870	6,330,187	34,363,150	114,808,394	70,374,563	7,497,594	18,692,414	290,508,172
1992	38,216,073	5,980,478	34,992,492	118,118,387	69,403,418	6,993,205	19,082,213	292,786,266
1993	36,711,232	5,848,432	34,014,522	117,900,000	69,177,065	6,970,753	18,472,379	289,094,383
1994	35,339,418	5,386,650	32,083,890	114,478,741	65,695,810	6,412,186	17,624,987	277,021,682
1995	30,888,711	4,634,119	28,419,962	98,537,128	57,512,083	5,592,042	15,725,467	241,309,512
1996	33,176,680	4,968,696	30,970,287	104,822,726	62,339,736	6,133,946	17,145,532	259,557,603
1997	35,318,163	5,237,378	33,246,914	110,184,379	65,929,841	6,490,994	18,667,372	275,075,041
1998	34,032,382	5,166,709	32,172,449	104,932,924	63,420,826	6,343,559	18,112,028	264,180,877
1999	32,782,914	4,958,980	31,188,388	99,217,854	60,622,528	6,218,955	17,555,661	252,545,280
TACONITE COUNTIES								
TAXES PAYABLE	AITKIN	COOK	CROW WING	ITASCA	KOOCHICHING	LAKE	ST. LOUIS	TOTAL
1998	13,393	4,109	18,448	94,447	67	25,446	284,848	440,758
1999	13,660	4,279	18,406	98,391	68	27,146	288,128	450,078

(1) Values prior to 1989 are assessed values. Values for 1989 are gross tax capacity values. Values for 1990 are net tax capacity values.

TABLE 23
FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION VALUES AND TAX AMOUNTS
TAXES PAYABLE 1975 - 1999 ¹
PART B - TAX AMOUNTS

CONTRIBUTION TAX									
METROPOLITAN COUNTIES									AREA-WIDE TAX RATE ²
TAXES PAYABLE	ANOKA	CARVER	DAKOTA	HENNEPIN	RAMSEY	SCOTT	WASHINGTON	TOTAL	
1975	\$1,765,924	\$254,151	\$2,223,597	\$8,388,119	\$2,676,016	\$773,105	\$591,605	\$16,672,517	121.490
1980	3,815,099	632,502	5,268,779	16,950,405	6,543,156	1,444,047	1,614,497	36,268,485	110.552
1981	4,679,338	744,376	6,477,456	22,234,666	9,166,195	1,529,112	1,943,821	46,774,964	103.003
1982	5,645,023	827,482	7,637,380	31,668,171	14,688,498	1,978,700	2,574,625	65,019,879	94.106
1983	7,167,104	1,235,177	9,077,734	46,405,923	18,995,548	2,477,626	3,397,434	88,756,546	100.348
1984	7,964,614	1,410,992	10,629,336	60,097,975	21,629,320	2,041,803	3,649,833	107,423,873	101.727
1985	8,891,828	1,486,090	12,411,096	73,846,728	34,006,872	2,605,871	4,150,180	137,398,665	108.743
1986	8,976,263	1,443,375	13,263,752	81,850,952	28,181,159	2,880,923	4,587,866	141,184,290	107.553
1987	10,607,830	1,632,292	16,588,981	101,310,820	30,538,119	3,511,383	5,444,458	169,633,883	112.238
1988	12,516,116	1,943,545	21,281,698	125,883,045	36,977,339	3,398,739	6,371,190	208,371,672	118.812
1989	13,705,167	2,205,713	26,594,383	149,016,321	44,970,627	4,312,886	7,972,154	248,777,251	99.546 %
1990	15,601,214	2,384,247	29,435,938	171,090,272	46,708,566	3,017,400	8,871,762	277,109,399	104.578 %
1991	17,377,976	2,802,681	33,439,923	186,346,453	50,102,568	4,679,605	10,195,129	304,944,335	104.970 %
1992	20,096,923	3,990,454	41,058,418	202,538,655	55,362,628	5,151,559	11,784,105	339,982,742	116.127 %
1993	23,503,901	4,858,164	43,901,845	207,460,950	58,240,291	5,753,657	13,276,445	356,995,253	123.488 %
1994	24,435,962	5,131,400	47,498,425	212,290,214	59,740,074	5,130,524	14,842,573	369,069,172	133.229 %
1995	25,197,796	5,537,239	48,578,840	169,148,165	55,889,082	6,154,538	14,780,728	325,286,388	134.799 %
1996	27,087,977	6,079,632	51,441,401	202,765,190	56,348,054	7,093,883	16,305,217	367,121,354	141.441 %
1997	28,169,618	6,282,843	52,526,973	214,114,997	57,650,790	7,628,805	17,017,206	383,391,232	139.376 %
1998	29,487,879	7,561,155	54,310,106	233,136,368	58,665,172	7,917,825	18,619,083	409,697,588	155.082 %
1999	28,701,948	7,382,260	51,285,338	226,369,987	56,706,516	7,485,062	19,508,617	397,439,728	157.373 %
TACONITE COUNTIES									
TAXES PAYABLE	AITKIN	COOK	CROW WING	ITASCA	KOOCHICHING	LAKE	ST. LOUIS	TOTAL	AREA-WIDE TAX RATE
1998	8,824	42,126	24,441	148,328	0	40,663	366,655	631,037	143.257 %
1999	11,583	28,971	28,664	76,786	7	160,743	369,285	676,039	150.219 %

(1) Values prior to 1989 are assessed values. Values for 1989 are gross tax capacity values. Values for 1990 are net tax capacity values.

(2) Metropolitan area-wide tax rates prior to 1989 are expressed in mills. The 1989 and subsequent year area-wide tax rates are expressed as percentages.

TABLE 23
FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION VALUES AND TAX AMOUNTS
TAXES PAYABLE 1975 - 1999 ¹
PART B - TAX AMOUNTS

DISTRIBUTION TAX								
METROPOLITAN COUNTIES								
TAXES PAYABLE	ANOKA	CARVER	DAKOTA	HENNEPIN	RAMSEY	SCOTT	WASHINGTON	TOTAL
1975	\$1,653,008	\$276,699	\$1,219,802	\$7,485,899	\$4,816,176	\$292,407	\$921,892	\$16,665,883
1980	3,891,436	672,531	3,124,168	15,931,526	9,613,400	807,377	2,225,460	36,265,898
1981	5,451,705	938,614	4,289,073	19,984,411	12,056,560	1,131,468	2,822,564	46,674,395
1982	7,778,886	1,269,728	6,519,142	28,853,867	15,511,630	1,212,369	3,943,688	65,089,310
1983	10,473,741	1,805,920	8,813,164	38,939,069	21,572,976	1,988,837	5,161,570	88,755,277
1984	12,902,157	1,979,226	10,701,792	45,082,301	27,425,600	2,555,996	6,770,643	107,417,715
1985	17,615,394	2,670,087	13,380,503	58,286,701	33,979,768	3,009,639	8,453,790	137,395,882
1986	17,381,692	2,664,937	14,105,950	58,369,443	36,498,919	3,363,796	8,794,560	141,179,297
1987	21,634,889	3,520,834	17,670,019	68,441,809	43,665,369	3,867,302	10,829,318	169,629,540
1988	25,261,547	4,354,708	23,503,471	86,213,285	51,382,766	5,839,034	12,752,695	209,307,506
1989	31,202,813	5,809,501	25,439,152	102,100,123	61,981,744	6,715,338	15,518,973	248,767,644
1990	35,573,409	5,892,634	31,434,940	111,406,850	67,670,695	7,722,497	17,405,244	277,106,269
1991	37,167,422	6,694,819	32,088,141	124,889,282	77,363,923	8,030,811	18,711,521	304,945,920
1992	41,431,861	6,746,426	35,748,652	140,093,492	86,496,472	8,379,151	21,107,631	340,003,685
1993	41,607,349	7,297,494	38,148,208	148,461,512	91,334,555	8,940,720	21,207,902	356,997,740
1994	42,992,083	7,343,958	38,960,277	158,730,570	90,315,027	8,593,891	22,136,140	369,071,946
1995	36,102,252	6,541,315	34,488,435	137,592,200	82,605,618	8,137,979	19,815,714	325,283,513
1996	41,281,221	7,504,581	38,855,724	150,248,026	96,841,544	9,505,072	22,885,456	367,121,624
1997	42,571,125	7,635,451	40,539,768	158,845,762	101,664,311	9,121,649	23,009,891	383,387,957
1998	46,108,416	8,411,701	44,189,753	165,389,198	110,695,220	9,793,943	25,108,333	409,696,564
1999	44,859,451	8,235,516	43,951,967	162,228,358	103,768,935	9,679,523	24,714,099	397,437,849
TACONITE COUNTIES								
TAXES PAYABLE	AITKIN	COOK	CROW WING	ITASCA	KOOCHICHING	LAKE	ST. LOUIS	TOTAL
1998	15,642	4,706	24,572	125,476	156	40,117	420,746	631,415
1999	16,151	5,163	24,298	129,030	76	43,601	456,596	674,915

(1) Values prior to 1989 are assessed values. Values for 1989 are gross tax capacity values. Values for 1990 are net tax capacity values.

TABLE 24
MANUFACTURED HOME PERSONAL PROPERTY
HOMESTEAD BASE VALUES AND CLASSIFICATION RATIOS
TAXES PAYABLE 1973-1998

<u>Taxes Payable</u>	<u>Homestead Base Value</u>		<u>Classification Ratios ²</u>	
	<u>Farm ¹</u>	<u>Residential</u>	<u>Farm</u>	<u>Residential</u>
1973 - 1975	--	\$12,000	--	25%-40%
1976	--	\$13,000	--	25%-40%
1977	--	\$15,000	--	25%-40%
1978	--	\$17,000	--	22%-36%
1979	--	\$21,000	--	20%-33 1/3%
1980	--	\$25,000	--	18%-30%
1981	\$50,000	\$25,000-\$25,000-\$50,000	14%-19%	16%-22%-28%
1982, 1983	\$54,000	\$27,000-\$27,000-\$54,000	14%-19%	16%-22%-28%
1984	\$60,000	\$30,000-\$30,000-\$60,000	14%-19%	17%-19%-30%
1985	\$62,000	\$31,000-\$31,000-\$62,000	14%-19%	17%-19%-30%
1986	\$64,000	\$64,000	14%-18%	18%-29%
1987	\$65,000	\$65,000	14%-18%	18%-28%
1988	\$66,000	\$68,000	14%-18%	17%-27%
1989 ³	\$65,000	\$68,000-\$68,000-\$100,000	1.75%-2.20%	2.17%-2.50%-3.30%
1990 ⁴	\$68,000	\$68,000-\$68,000-\$100,000	1.00%-2.00%-3.00%	1.00%-2.00%-3.00%
1991	\$68,000	\$68,000-\$68,000-\$110,000	1.00%-2.00%-3.00%	1.00%-2.00%-3.00%
1992	\$72,000	\$72,000-\$72,000-\$115,000	1.00%-2.00%-2.50%	1.00%-2.00%-2.50%
1993-1997	\$72,000	\$72,000	1.00%-2.00%	1.00%-2.00%
1998	\$75,000	\$75,000	1.00%-1.85%	1.00%-1.85%

(1) Prior to 1981, manufactured homes only had two categories, one for residential homesteads and one for non-homesteads. There was no farm designation.

(2) Farm 1981-1989: % up to base value - % over base value
1990-1992: % on first tier - % on second tier - % on third tier
1993-1998: % up to base value - % over base value

Residential 1973-1980: % up to base value - % over base value
1981-1985: % on first tier - % on second tier - % on third tier
1986-1988: % up to base value - % over base value
1989-1992: % on first tier - % on second tier - % on third tier
1993-1998: % up to base value - % over base value

(3) For payable year 1989, gross tax capacity values replaced assessed values.

(4) For payable year 1990, net tax capacity values replaced gross tax capacity values.

TABLE 25
MANUFACTURED HOME MARKET VALUES, TOTAL TAX CAPACITY, TAXES LEVIED,
CREDIT AMOUNTS, NUMBER OF ASSESSMENTS AND NET TAX
TAXES PAYABLE 1973 - 1998

Taxes Payable	Number of Assessments	Market Value	Total Tax Capacity			Total Taxes Levied			
			Homestead	Non-Homestead	Total	County	City	Town	School District
1973	49,694	\$ 201,131,839	\$ 42,243,202	\$ 11,110,651	\$ 53,353,853	\$ 1,395,056	\$ 600,130	\$ 140,690	\$ 2,828,414
1974	55,483	234,878,671	50,458,488	13,329,792	63,788,280	1,714,153	768,970	171,419	3,492,699
1975	59,595	260,066,869	57,141,869	14,822,226	71,964,095	2,127,749	938,552	216,827	4,294,263
1976	62,923	286,258,516	61,970,123	16,262,831	78,232,954	2,201,936	1,025,317	254,459	4,495,075
1977	66,333	320,912,488	69,102,870	17,929,149	87,032,019	2,387,357	1,193,232	267,708	4,996,430
1978	69,394	361,762,225	68,771,972	19,960,282	88,732,254	2,514,749	1,252,583	281,190	5,084,341
1979	70,153	404,465,528	69,966,911	22,115,161	92,082,072	2,599,558	1,274,703	286,993	5,123,933
1980	64,822	428,039,683	67,939,658	20,289,512	88,229,170	2,593,627	1,315,948	250,751	4,591,241
1981	60,728	438,939,844	62,239,148	13,201,085	75,440,233	2,002,096	1,169,350	226,325	3,146,670
1982	59,874	469,637,016	66,756,633	13,595,231	80,351,864	2,131,206	1,242,789	232,916	4,003,044
1983	59,399	481,120,170	68,358,505	14,084,448	82,442,953	2,162,769	1,313,019	201,008	4,047,800
1984	58,981	489,641,463	73,818,613	14,912,828	88,731,441	2,484,523	1,578,967	220,151	4,760,515
1985	58,626	491,360,043	75,100,963	15,396,283	90,497,246	2,598,204	1,676,001	222,974	4,737,397
1986	58,340	497,954,885	80,308,460	15,421,990	95,730,450	2,973,437	1,805,028	245,611	5,215,972
1987	57,910	486,186,295	75,780,554	19,293,702	95,074,256	3,180,426	1,854,412	274,420	5,497,286
1988	57,238	480,896,093	69,044,101	20,772,102	89,816,203	3,249,944	1,826,715	289,098	5,294,834
1989 ¹	56,663	491,951,471	9,050,598	2,304,294	11,354,892	3,482,881	1,664,140	294,128	5,640,408
1990 ²	57,184	485,238,560	4,114,902	2,071,658	6,186,560	2,053,256	934,287	247,333	2,882,007
1991	56,402	474,254,325	4,013,030	2,023,570	6,036,600	2,211,497	899,881	221,306	3,048,029
1992	56,037	460,523,450	3,901,852	1,823,263	5,725,115	2,246,767	960,200	211,146	3,074,723
1993	55,631	462,242,771	3,905,550	1,668,607	5,574,157	2,272,328	972,929	217,977	3,336,446
1994	55,833	469,900,950	3,952,206	1,635,685	5,587,891	2,355,667	1,038,185	230,620	3,431,614
1995	57,273	494,348,690	4,104,196	1,831,610	5,935,806	2,495,032	1,117,871	254,480	3,767,008
1996	57,902	535,898,922	4,465,210	1,949,716	6,414,926	2,648,055	1,199,439	267,521	3,963,326
1997	58,251	582,020,200	4,850,527	2,029,927	6,880,454	2,774,786	1,316,028	269,175	4,162,676
1998	57,827	621,795,326	5,223,544	1,721,751	6,945,295	2,955,646	1,474,675	275,390	4,287,483

(1) In payable year 1989 gross tax capacity values replaced assessed values.

(2) In payable year 1990 net tax capacity values replaced gross tax capacity values.

TABLE 25
MANUFACTURED HOME MARKET VALUES, TOTAL TAX CAPACITY, TAXES LEVIED,
CREDIT AMOUNTS, NUMBER OF ASSESSMENTS AND NET TAX
TAXES PAYABLE 1973 - 1998

Taxes Payable	Taxes Levied			Homestead Credit ³		Taconite Homestead Credit ⁵	Agricultural Credit ³	Reduced Assessment Credit	Total Net Tax Payable
	Special District	Contribution Levy	Total	Number of Homesteads	Credit Amount ⁴				
1973	\$ 36,797	\$ -	\$ 5,001,087	\$ 37,608	\$ 1,157,675	\$ 56,493	\$ -	\$ -	\$ 3,786,919
1974	56,972	-	6,204,213	41,753	2,134,638	73,844	-	-	3,995,731
1975	94,154	-	7,671,545	44,296	2,650,657	101,057	-	-	4,919,831
1976	82,202	-	8,058,989	47,270	2,613,831	345,957	-	-	5,099,201
1977	102,853	-	8,947,580	50,033	2,927,777	366,420	-	-	5,653,383
1978	106,312	-	9,239,175	51,510	3,081,787	354,102	-	-	5,803,286
1979	107,193	-	9,392,380	52,697	3,053,991	398,959	-	-	5,939,430
1980	107,856	-	8,859,423	49,443	3,257,431	325,493	-	-	5,276,499
1981	246,811	469	6,791,721	47,071	3,143,845	194,509	43,708	7,386	3,402,273
1982	127,890	598	7,738,443	45,916	3,563,148	206,208	50,623	8,622	3,909,842
1983	133,729	726	7,859,051	46,396	3,675,853	204,304	53,042	8,794	3,917,058
1984	160,979	-	9,205,135	56,937	4,048,467	217,429	33,503	-	4,905,736
1985	167,480	-	9,402,056	44,164	4,230,766	94,135	43,368	-	5,033,787
1986	193,421	-	10,433,469	43,469	4,739,981	88,284	50,663	-	5,554,541
1987	213,765	-	11,020,299	41,842	4,749,195	78,094	57,429	-	6,135,581
1988	200,440	-	10,861,031	41,271	4,606,217	72,671	68,181	-	6,113,962
1989 ¹	220,652	-	11,302,209	40,781	4,926,397	57,415	407	-	6,375,561
1990 ²	115,977	-	6,232,860	-	-	57,655	-	-	6,175,205
1991	119,772	-	6,500,485	-	-	58,757	-	-	6,441,728
1992	119,375	-	6,612,211	-	-	63,159	-	-	6,549,052
1993	124,404	-	6,924,081	-	-	73,177	-	-	6,850,904
1994	118,564	-	7,174,650	-	-	82,328	-	-	7,092,322
1995	128,522	-	7,762,913	-	-	87,977	-	-	7,674,936
1996	142,602	-	8,220,943	-	-	93,394	-	-	8,127,549
1997	147,284	-	8,669,964	-	-	101,556	-	-	8,568,408
1998	171,385	-	9,164,579	-	632,801	95,005	-	-	8,436,773

(1) In payable year 1989 gross tax capacity values replaced assessed values.

(2) In payable year 1990 net tax capacity values replaced gross tax capacity values.

(3) In payable year 1990, homestead credit and agricultural credit were replaced by Homestead and Agricultural Credit Aid (HACA). See explanation of HACA on page 16.

(4) Education homestead credit was added effective payable year 1998.

(5) Taconite homestead credit may also include disaster credit for certain years.

TABLE 26
COMPARISON OF PAYABLE 1998 AND 1999 TAX DATA BY COUNTY
PART A - COUNTY, CITY AND TOWNSHIP LEVY

COUNTY	COUNTY LEVY *			CITY LEVY *			TOWN LEVY		
	1998	1999	PERCENT CHANGE	1998	1999	PERCENT CHANGE	1998	1999	PERCENT CHANGE
AITKIN	\$ 5,436,901	\$ 5,705,034	4.93 %	\$ 321,955	\$ 351,732	9.25 %	\$ 1,186,291	\$ 1,260,145	6.23 %
ANOKA	45,325,359	48,824,584	7.72 %	31,412,597	35,347,449	12.53 %	1,255,481	1,277,467	1.75 %
BECKER	9,257,456	9,722,333	5.02 %	1,334,804	1,396,431	4.62 %	1,343,229	1,434,573	6.80 %
BELTRAMI	9,979,141	10,200,918	2.22 %	1,203,090	1,295,507	7.68 %	1,089,840	1,169,837	7.34 %
BENTON	8,818,985	9,262,917	5.03 %	2,920,371	2,999,389	2.71 %	666,060	714,011	7.20 %
BIG STONE	1,807,954	1,868,239	3.33 %	518,701	592,736	14.27 %	270,127	298,706	10.58 %
BLUE EARTH	14,059,687	14,342,382	2.01 %	7,033,572	7,594,383	7.97 %	1,410,148	1,417,746	0.54 %
BROWN	6,248,230	6,468,481	3.53 %	3,367,338	3,664,990	8.84 %	523,462	516,474	-1.33 %
CARLTON	9,775,622	10,378,323	6.17 %	2,751,372	2,891,346	5.09 %	1,351,229	1,387,758	2.70 %
CARVER	19,603,619	20,888,527	6.55 %	9,712,104	10,294,560	6.00 %	1,112,315	1,111,996	-0.03 %
CASS	9,391,381	9,918,167	5.61 %	1,534,957	1,763,541	14.89 %	1,957,078	2,156,350	10.18 %
CHIPPEWA	3,779,922	3,950,431	4.51 %	1,768,434	1,940,285	9.72 %	603,904	617,599	2.27 %
CHISAGO	11,748,586	12,270,390	4.44 %	3,038,770	3,272,783	7.70 %	1,484,757	1,765,458	18.91 %
CLAY	12,698,176	13,156,977	3.61 %	3,982,593	4,328,352	8.68 %	743,145	776,202	4.45 %
CLEARWATER	3,846,805	3,980,592	3.48 %	315,218	344,430	9.27 %	371,295	402,349	8.36 %
COOK	3,233,038	3,415,180	5.63 %	415,471	463,139	11.47 %	92,632	91,707	-1.00 %
COTTONWOOD	4,141,302	4,293,208	3.67 %	1,062,756	1,119,005	5.29 %	523,897	527,381	0.67 %
CROW WING	13,237,223	14,174,699	7.08 %	6,558,164	7,023,401	7.09 %	2,300,382	2,500,641	8.71 %
DAKOTA	66,892,108	69,757,892	4.28 %	63,966,778	65,977,982	3.14 %	1,427,181	1,644,548	15.23 %
DODGE	3,412,473	3,806,780	11.55 %	1,758,599	1,860,598	5.80 %	690,009	731,564	6.02 %
DOUGLAS	9,453,177	9,814,660	3.82 %	2,136,886	2,187,128	2.35 %	1,856,904	2,036,657	9.68 %
FARIBAULT	4,378,947	4,483,513	2.39 %	1,628,341	1,687,428	3.63 %	871,422	949,379	8.95 %
FILLMORE	4,068,232	4,227,065	3.90 %	2,212,539	2,297,553	3.84 %	1,030,851	1,123,819	9.02 %
FREEBORN	6,979,859	7,261,477	4.03 %	2,184,120	2,316,195	6.05 %	862,672	942,065	9.20 %
GOODHUE	13,617,673	14,957,762	9.84 %	11,025,054	11,646,705	5.64 %	1,773,134	1,826,457	3.01 %
GRANT	2,280,077	2,367,242	3.82 %	630,054	692,588	9.93 %	287,628	309,277	7.53 %
HENNEPIN	350,389,582	369,693,666	5.51 %	248,331,304	260,388,614	4.86 %	396,313	416,936	5.20 %
HOUSTON	3,716,229	3,862,363	3.93 %	1,597,858	1,668,837	4.44 %	726,984	776,347	6.79 %
HUBBARD	4,581,895	4,804,543	4.86 %	573,347	605,433	5.60 %	1,238,264	1,485,901	20.00 %
ISANTI	7,197,927	7,420,132	3.09 %	2,738,387	2,830,471	3.36 %	1,559,740	1,729,545	10.89 %

TABLE 26
COMPARISON OF PAYABLE 1998 AND 1999 TAX DATA BY COUNTY
PART A - COUNTY, CITY AND TOWNSHIP LEVY

COUNTY	COUNTY LEVY *			CITY LEVY *			TOWN LEVY		
	1998	1999	PERCENT CHANGE	1998	1999	PERCENT CHANGE	1998	1999	PERCENT CHANGE
ITASCA	\$ 16,833,168	\$ 17,432,767	3.56 %	\$ 5,674,056	\$ 6,002,653	5.79 %	\$ 2,494,965	\$ 2,653,989	6.37 %
JACKSON	4,777,085	4,869,029	1.92 %	836,180	868,980	3.92 %	727,692	727,858	0.02 %
KANABEC	3,982,371	4,318,923	8.45 %	271,102	290,496	7.15 %	403,299	425,499	5.50 %
KANDIYOHI	11,271,358	12,227,367	8.48 %	2,992,295	3,278,500	9.56 %	1,176,942	1,304,794	10.86 %
KITTSOON	1,779,830	1,823,302	2.44 %	407,219	401,549	-1.39 %	418,778	419,076	0.07 %
KOOCHICHING	2,815,981	2,816,326	0.01 %	1,575,949	1,627,162	3.25 %	43,389	46,883	8.05 %
LAC QUI PARLE	2,255,145	2,317,495	2.76 %	695,873	712,597	2.40 %	444,973	423,952	-4.72 %
LAKE	3,866,893	3,982,996	3.00 %	937,122	1,104,299	17.84 %	336,899	347,230	3.07 %
LAKE OF THE WOODS	1,341,960	1,376,888	2.60 %	93,497	99,009	5.90 %	152,439	157,466	3.30 %
LE SUEUR	5,960,198	6,185,480	3.78 %	2,328,793	2,498,679	7.30 %	729,757	786,098	7.72 %
LINCOLN	2,415,816	2,445,100	1.21 %	379,151	397,754	4.91 %	305,337	314,670	3.06 %
LYON	6,006,739	6,125,494	1.98 %	3,178,563	3,436,734	8.12 %	433,608	426,616	-1.61 %
MCLEOD	8,207,847	8,543,254	4.09 %	4,573,557	5,047,263	10.36 %	746,820	794,684	6.41 %
MAHNOMEN	2,560,600	2,581,850	0.83 %	264,524	269,962	2.06 %	188,905	218,556	15.70 %
MARSHALL	2,642,890	2,729,090	3.26 %	525,051	540,889	3.02 %	720,537	770,932	6.99 %
MARTIN	5,490,143	5,574,550	1.54 %	2,114,478	2,173,077	2.77 %	815,870	825,860	1.22 %
MEEKER	4,772,635	5,100,760	6.88 %	1,438,991	1,486,973	3.33 %	1,284,833	1,400,661	9.02 %
MILLE LACS	6,489,547	6,793,966	4.69 %	1,252,609	1,347,303	7.56 %	621,202	713,620	14.88 %
MORRISON	7,656,491	7,937,541	3.67 %	1,589,217	1,857,861	16.90 %	1,282,818	1,437,842	12.08 %
MOWER	8,348,347	8,031,457	-3.80 %	2,616,025	2,690,998	2.87 %	1,370,285	1,387,272	1.24 %
MURRAY	3,114,580	3,116,694	0.07 %	507,658	529,924	4.39 %	618,822	630,776	1.93 %
NICOLLET	7,372,864	7,369,527	-0.05 %	3,063,525	3,284,845	7.22 %	676,786	731,372	8.07 %
NOBLES	4,187,228	4,359,374	4.11 %	2,079,874	2,162,735	3.98 %	630,403	660,944	4.84 %
NORMAN	2,506,624	2,568,213	2.46 %	557,996	612,505	9.77 %	367,463	376,421	2.44 %
OLMSTED	31,620,363	34,428,763	8.88 %	17,083,527	17,553,075	2.75 %	2,065,734	2,125,090	2.87 %
OTTER TAIL	12,369,011	13,015,330	5.23 %	3,719,681	3,974,603	6.85 %	2,693,634	2,868,505	6.49 %
PENNINGTON	3,368,204	3,688,392	9.51 %	1,218,714	1,292,213	6.03 %	273,799	309,377	12.99 %
PINE	6,255,704	6,435,865	2.88 %	1,323,802	1,340,865	1.29 %	1,084,293	1,274,791	17.57 %
PIPESTONE	3,502,169	3,309,398	-5.50 %	952,723	1,010,742	6.09 %	230,973	242,927	5.18 %
POLK	9,576,992	10,130,500	5.78 %	3,185,236	3,372,826	5.89 %	1,476,669	1,541,073	4.36 %

TABLE 26
COMPARISON OF PAYABLE 1998 AND 1999 TAX DATA BY COUNTY
PART A - COUNTY, CITY AND TOWNSHIP LEVY

COUNTY	COUNTY LEVY *			CITY LEVY *			TOWN LEVY		
	1998	1999	PERCENT CHANGE	1998	1999	PERCENT CHANGE	1998	1999	PERCENT CHANGE
POPE	\$ 2,820,347	\$ 2,941,732	4.30 %	\$ 821,227	\$ 885,322	7.80 %	\$ 449,359	\$ 480,195	6.86 %
RAMSEY	127,243,980	128,051,633	0.63 %	76,582,720	77,574,266	1.29 %	980,897	1,029,867	4.99 %
RED LAKE	1,124,555	1,142,757	1.62 %	350,850	375,402	7.00 %	217,791	213,311	-2.06 %
REDWOOD	5,270,775	5,427,135	2.97 %	1,683,527	1,749,888	3.94 %	725,889	766,611	5.61 %
RENVILLE	5,065,161	5,157,858	1.83 %	2,196,936	2,460,516	12.00 %	1,086,073	1,146,218	5.54 %
RICE	9,338,073	9,862,497	5.62 %	5,302,682	5,622,714	6.04 %	1,207,374	1,298,164	7.52 %
ROCK	2,425,925	2,424,147	-0.07 %	604,546	660,865	9.32 %	469,311	484,141	3.16 %
ROSEAU	2,791,923	2,911,919	4.30 %	1,462,276	1,548,757	5.91 %	446,800	457,220	2.33 %
ST. LOUIS	56,355,973	58,854,331	4.43 %	20,037,239	20,720,305	3.41 %	4,886,040	5,079,214	3.95 %
SCOTT	20,487,073	21,167,466	3.32 %	11,238,627	12,447,033	10.75 %	1,473,807	1,441,733	-2.18 %
SHERBURNE	15,834,910	17,073,213	7.82 %	9,994,040	10,559,833	5.66 %	1,532,318	1,708,412	11.49 %
SIBLEY	4,449,098	4,681,283	5.22 %	1,297,044	1,339,139	3.25 %	790,740	870,184	10.05 %
STEARNS	25,083,100	27,016,752	7.71 %	14,646,282	15,752,658	7.55 %	4,167,765	4,336,606	4.05 %
STEELE	6,912,739	7,534,086	8.99 %	3,773,608	4,025,993	6.69 %	588,013	604,166	2.75 %
STEVENS	2,561,750	2,689,524	4.99 %	838,992	968,961	15.49 %	307,680	303,817	-1.26 %
SWIFT	3,326,553	3,429,002	3.08 %	721,250	753,098	4.42 %	494,028	530,771	7.44 %
TODD	5,489,568	5,869,102	6.91 %	947,522	1,004,712	6.04 %	1,054,826	1,193,402	13.14 %
TRAVERSE	1,853,948	1,838,936	-0.81 %	480,212	496,527	3.40 %	177,504	182,506	2.82 %
WABASHA	5,410,480	5,591,390	3.34 %	1,599,936	1,648,202	3.02 %	661,726	685,622	3.61 %
WADENA	3,456,629	3,530,845	2.15 %	994,326	982,862	-1.15 %	343,535	354,638	3.23 %
WASECA	5,174,361	5,394,577	4.26 %	1,686,731	1,788,711	6.05 %	493,365	501,765	1.70 %
WASHINGTON	37,944,646	40,437,421	6.57 %	28,422,624	30,123,364	5.98 %	2,708,409	2,885,604	6.54 %
WATONWAN	3,831,758	3,975,573	3.75 %	834,045	939,646	12.66 %	423,669	436,009	2.91 %
WILKIN	2,652,869	2,739,165	3.25 %	339,475	345,598	1.80 %	279,825	293,022	4.72 %
WINONA	9,023,196	9,278,262	2.83 %	5,369,168	5,651,509	5.26 %	890,707	941,958	5.75 %
WRIGHT	17,669,372	18,570,952	5.10 %	10,544,022	12,082,954	14.60 %	2,882,455	3,120,774	8.27 %
YELLOW MEDICINE	4,496,687	4,571,659	1.67 %	906,099	1,061,110	17.11 %	656,614	631,215	-3.87 %
STATEWIDE TOTAL	\$ 1,250,801,798	1,309,077,385	4.66 %	\$ 689,148,528	\$ 725,680,007	5.30 %	\$ 86,220,818	\$ 91,720,874	6.38 %

* The city levy and county levy contain market value based levies for certain counties.

TABLE 26
COMPARISON OF PAYABLE 1998 AND 1999 TAX DATA BY COUNTY
PART B - SCHOOL DISTRICT, SPECIAL TAXING DISTRICT AND TOTAL LEVY

COUNTY	SCHOOL DISTRICT LEVY ¹			SPECIAL TAXING DISTRICT LEVY			TOTAL LEVY ²		
	1998	1999	PERCENT CHANGE	1998	1999	PERCENT CHANGE	1998	1999	PERCENT CHANGE
AITKIN	\$ 5,093,346	\$ 5,278,964	3.64 %	\$ 101,592	\$ 106,658	4.99 %	\$ 12,148,909	\$ 12,714,116	4.65 %
ANOKA	90,708,547	95,064,183	4.80 %	23,329,605	25,750,731	10.38 %	221,519,468	234,966,362	6.07 %
BECKER	8,468,114	8,816,138	4.11 %	812,975	799,146	-1.70 %	21,216,578	22,168,621	4.49 %
BELTRAMI	8,469,774	10,814,976	27.69 %	384,122	465,411	21.16 %	21,125,967	23,946,649	13.35 %
BENTON	10,078,824	9,958,482	-1.19 %	2,208,360	1,930,695	-12.57 %	24,703,384	24,875,457	0.70 %
BIG STONE	2,119,311	2,157,367	1.80 %	113,045	138,777	22.76 %	4,829,138	5,055,825	4.69 %
BLUE EARTH	20,761,162	19,722,477	-5.00 %	2,483,151	2,486,583	0.14 %	45,747,720	45,563,571	-0.40 %
BROWN	8,336,590	7,915,729	-5.05 %	877,935	916,804	4.43 %	19,353,555	19,482,478	0.67 %
CARLTON	8,935,831	9,091,262	1.74 %	1,120,264	1,130,095	0.88 %	23,967,924	24,909,607	3.93 %
CARVER	29,247,455	30,840,769	5.45 %	16,995,400	13,953,561	-17.90 %	84,232,048	84,471,673	0.28 %
CASS	13,364,241	13,808,727	3.33 %	273,369	298,538	9.21 %	26,521,026	27,945,323	5.37 %
CHIPPEWA	5,176,281	5,219,338	0.83 %	111,189	143,124	28.72 %	11,439,730	11,870,777	3.77 %
CHISAGO	13,957,375	14,282,923	2.33 %	703,896	713,791	1.41 %	30,962,778	32,331,285	4.42 %
CLAY	12,914,760	11,734,963	-9.14 %	2,266,123	1,861,509	-17.85 %	32,604,797	31,858,003	-2.29 %
CLEARWATER	3,458,134	3,200,536	-7.45 %	165,713	174,973	5.59 %	8,157,165	8,102,880	-0.67 %
COOK	3,126,536	3,363,266	7.57 %	542,383	546,488	0.76 %	7,452,186	7,908,751	6.13 %
COTTONWOOD	4,593,617	5,531,794	20.42 %	336,067	474,309	41.14 %	10,657,639	11,945,697	12.09 %
CROW WING	24,168,123	25,343,319	4.86 %	1,482,798	1,413,674	-4.66 %	47,771,131	50,484,398	5.68 %
DAKOTA	159,236,927	162,922,113	2.31 %	24,345,160	26,047,900	6.99 %	370,178,260	377,635,773	2.01 %
DODGE	5,375,416	6,201,919	15.38 %	676,727	643,115	-4.97 %	11,913,224	13,243,976	11.17 %
DOUGLAS	11,553,576	11,245,046	-2.67 %	683,423	709,103	3.76 %	25,683,966	25,992,594	1.20 %
FARIBAULT	5,842,864	5,842,244	-0.01 %	501,494	424,776	-15.30 %	13,223,068	13,387,340	1.24 %
FILLMORE	5,556,377	5,675,765	2.15 %	294,757	471,521	59.97 %	13,162,756	13,795,723	4.81 %
FREEBORN	11,224,171	11,689,322	4.14 %	336,109	325,177	-3.25 %	21,586,931	22,534,236	4.39 %
GOODHUE	25,143,348	23,548,423	-6.34 %	2,664,391	2,618,326	-1.73 %	54,223,600	54,597,673	0.69 %
GRANT	2,718,267	2,809,365	3.35 %	37,019	146,197	294.92 %	5,968,118	6,338,934	6.21 %
HENNEPIN	609,051,941	596,466,574	-2.07 %	203,967,578	217,890,260	6.83 %	1,645,304,145	1,671,254,005	1.58 %
HOUSTON	4,133,639	4,174,501	0.99 %	89,465	104,242	16.52 %	10,264,175	10,586,290	3.14 %
HUBBARD	6,900,622	7,224,871	4.70 %	325,965	361,563	10.92 %	13,620,093	14,482,311	6.33 %
ISANTI	8,119,104	8,616,450	6.13 %	1,129,598	1,077,579	-4.61 %	20,744,756	21,674,177	4.48 %

TABLE 26
COMPARISON OF PAYABLE 1998 AND 1999 TAX DATA BY COUNTY
PART B - SCHOOL DISTRICT, SPECIAL TAXING DISTRICT AND TOTAL LEVY

COUNTY	SCHOOL DISTRICT LEVY ¹			SPECIAL TAXING DISTRICT LEVY			TOTAL LEVY ²		
	1998	1999	PERCENT CHANGE	1998	1999	PERCENT CHANGE	1998	1999	PERCENT CHANGE
ITASCA	17,762,049	16,403,991	-7.65 %	1,793,772	1,957,361	9.12 %	44,732,949	44,551,164	-0.41 %
JACKSON	5,342,625	5,209,051	-2.50 %	698,233	350,839	-49.75 %	12,381,815	12,025,757	-2.88 %
KANABEC	2,828,000	3,044,884	7.67 %	111,355	106,177	-4.65 %	7,596,127	8,185,979	7.77 %
KANDIYOHI	15,890,228	16,355,731	2.93 %	1,149,499	1,087,838	-5.36 %	32,484,167	34,257,922	5.46 %
KITTSOON	4,543,369	4,150,302	-8.65 %	128,809	130,655	1.43 %	7,278,005	6,924,884	-4.85 %
KOOCHICHING	3,538,532	3,092,172	-12.61 %	2,420,772	48,859	-97.98 %	10,394,623	7,631,409	-26.58 %
LAC QUI PARLE	2,826,685	2,825,789	-0.03 %	152,453	158,995	4.29 %	6,375,129	6,438,828	1.00 %
LAKE	2,777,183	2,916,276	5.01 %	740,868	717,454	-3.16 %	8,699,628	9,228,998	6.08 %
LAKE/WOODS	1,424,349	1,452,928	2.01 %	7,217	9,013	24.89 %	3,019,462	3,095,304	2.51 %
LE SUEUR	7,692,191	7,982,828	3.78 %	419,906	544,313	29.63 %	17,130,845	17,997,398	5.06 %
LINCOLN	2,121,839	2,075,806	-2.17 %	49,079	51,309	4.54 %	5,271,222	5,284,639	0.25 %
LYON	7,777,098	8,388,439	7.86 %	1,768,420	1,571,036	-11.16 %	19,164,428	19,948,319	4.09 %
MCLEOD	9,516,101	9,416,932	-1.04 %	1,261,718	1,226,934	-2.76 %	24,306,043	25,029,067	2.97 %
MAHNOMEN	1,059,360	992,410	-6.32 %	145,825	129,826	-10.97 %	4,219,214	4,192,604	-0.63 %
MARSHALL	5,063,598	5,060,938	-0.05 %	209,449	220,701	5.37 %	9,161,525	9,322,550	1.76 %
MARTIN	8,797,606	8,786,171	-0.13 %	625,211	572,552	-8.42 %	17,843,308	17,932,210	0.50 %
MEEKER	6,288,579	6,939,714	10.35 %	112,257	209,425	86.56 %	13,913,809	15,152,801	8.90 %
MILLE LACS	5,236,976	5,623,750	7.39 %	854,165	723,538	-15.29 %	14,460,160	15,207,117	5.17 %
MORRISON	7,199,763	7,264,904	0.90 %	566,459	646,661	14.16 %	18,294,748	19,144,809	4.65 %
MOWER	11,051,994	11,573,437	4.72 %	743,666	719,252	-3.28 %	24,130,317	24,402,416	1.13 %
MURRAY	3,814,987	4,043,523	5.99 %	32,626	40,097	22.90 %	8,088,673	8,361,014	3.37 %
NICOLLET	9,938,873	9,430,963	-5.11 %	397,453	279,883	-29.58 %	21,449,501	21,096,590	-1.65 %
NOBLES	6,496,902	7,614,499	17.20 %	797,547	925,659	16.06 %	14,191,954	15,723,211	10.79 %
NORMAN	2,812,392	2,882,527	2.49 %	237,280	214,525	-9.59 %	6,481,755	6,654,191	2.66 %
OLMSTED	51,804,206	48,288,347	-6.79 %	4,381,036	4,071,399	-7.07 %	106,954,866	106,466,674	-0.46 %
OTTER TAIL	17,899,107	18,129,146	1.29 %	1,949,058	2,024,687	3.88 %	38,630,491	40,012,271	3.58 %
PENNINGTON	3,339,684	3,415,278	2.26 %	99,892	106,122	6.24 %	8,300,293	8,811,382	6.16 %
PINE	6,774,217	7,114,443	5.02 %	761,074	617,049	-18.92 %	16,237,844	16,818,423	3.58 %
PIPESTONE	2,087,960	1,982,428	-5.05 %	278,118	241,814	-13.05 %	7,051,943	6,787,309	-3.75 %
POLK	10,687,459	10,611,065	-0.71 %	1,298,016	1,166,432	-10.14 %	26,224,372	26,821,896	2.28 %

TABLE 26
COMPARISON OF PAYABLE 1998 AND 1999 TAX DATA BY COUNTY
PART B - SCHOOL DISTRICT, SPECIAL TAXING DISTRICT AND TOTAL LEVY

COUNTY	SCHOOL DISTRICT LEVY ¹			SPECIAL TAXING DISTRICT LEVY			TOTAL LEVY ²		
	1998	1999	PERCENT CHANGE	1998	1999	PERCENT CHANGE	1998	1999	PERCENT CHANGE
POPE	3,678,844	3,712,100	0.90 %	504,567	513,279	1.73 %	8,294,493	8,550,234	3.08 %
RAMSEY	178,168,563	184,357,892	3.47 %	54,322,210	58,279,479	7.28 %	495,963,542	505,999,653	2.02 %
RED LAKE	1,263,936	1,510,399	19.50 %	88,291	101,186	14.61 %	3,045,423	3,343,055	9.77 %
REDWOOD	6,381,608	6,674,115	4.58 %	382,072	317,957	-16.78 %	14,443,871	14,935,706	3.41 %
RENVILLE	7,495,531	6,781,850	-9.52 %	658,781	730,486	10.88 %	16,502,482	16,276,928	-1.37 %
RICE	18,677,848	18,994,512	1.70 %	1,609,206	1,648,924	2.47 %	36,135,183	37,426,811	3.57 %
ROCK	4,462,664	3,904,640	-12.50 %	133,787	311,084	132.52 %	8,096,233	7,784,877	-3.85 %
ROSEAU	4,976,983	5,279,934	6.09 %	264,140	368,567	39.53 %	9,958,961	10,583,598	6.27 %
ST. LOUIS	44,468,360	44,572,116	0.23 %	12,401,287	11,926,188	-3.83 %	138,598,547	141,598,458	2.16 %
SCOTT	33,697,338	35,494,871	5.33 %	6,978,508	6,659,235	-4.58 %	81,793,178	84,695,400	3.55 %
SHERBURNE	29,978,387	32,982,206	10.02 %	2,096,145	2,164,607	3.27 %	59,452,737	64,504,567	8.50 %
SIBLEY	4,153,532	4,289,327	3.27 %	568,643	514,382	-9.54 %	11,259,057	11,694,315	3.87 %
STEARNS	37,770,583	41,613,506	10.17 %	7,194,158	7,194,580	0.01 %	88,883,628	95,934,342	7.93 %
STEELE	13,566,719	13,533,193	-0.25 %	1,419,165	885,038	-37.64 %	26,260,244	26,582,476	1.23 %
STEVENS	3,468,385	3,764,822	8.55 %	187,802	295,953	57.59 %	7,366,207	8,024,501	8.94 %
SWIFT	3,408,632	3,445,884	1.09 %	702,008	626,363	-10.78 %	8,652,471	8,785,118	1.53 %
TODD	4,222,720	4,677,794	10.78 %	277,846	281,406	1.28 %	11,992,482	13,026,416	8.62 %
TRAVERSE	2,458,139	2,414,237	-1.79 %	67,962	180,257	165.23 %	5,044,940	5,118,869	1.47 %
WABASHA	5,329,980	5,521,483	3.59 %	553,156	548,139	-0.91 %	13,555,278	13,994,836	3.24 %
WADENA	2,503,592	2,698,639	7.79 %	160,304	123,904	-22.71 %	7,458,386	7,690,888	3.12 %
WASECA	7,896,552	7,564,859	-4.20 %	54,169	71,751	32.46 %	15,305,178	15,321,663	0.11 %
WASHINGTON	84,915,831	93,352,326	9.94 %	19,903,638	21,117,773	6.10 %	192,533,085	207,441,688	7.74 %
WATONWAN	3,683,894	3,463,407	-5.99 %	60,337	69,393	15.01 %	8,833,703	8,884,028	0.57 %
WILKIN	3,521,371	3,283,142	-6.77 %	116,497	151,376	29.94 %	6,910,037	6,812,303	-1.41 %
WINONA	12,857,490	12,304,263	-4.30 %	1,493,018	1,468,584	-1.64 %	29,633,579	29,644,576	0.04 %
WRIGHT	36,870,350	37,444,178	1.56 %	3,954,873	4,064,424	2.77 %	71,939,770	75,299,909	4.67 %
YELLOW MEDICINE	3,712,395	3,589,856	-3.30 %	279,355	282,472	1.12 %	10,051,150	10,136,312	0.85 %
STATEWIDE TOTAL	1,935,818,412	1,958,856,029	1.19 %	429,982,831	445,891,818	3.70 %	4,802,717,296	4,929,723,168	2.64 %

(1) School District Levy includes net tax levy and school district market value based levy.

(2) The total levy for the metropolitan and taconite counties includes the fiscal disparity contribution levy. Fiscal disparity contribution levies can be found in Table 54. The special taxing district levy and the total levy amounts include tax increment financing (TIF) levies for those counties containing a TIF district. TIF values and levies can be found in Table 27.

The total levy amount also includes any power line levy amounts. Power line levy amounts can be found in Table 56.

TABLE 26
COMPARISON OF PAYABLE 1998 AND 1999 TAX DATA BY COUNTY
PART C - NET TAX PAYABLE, TOTAL TAX CAPACITY VALUE
AND AVERAGE LOCAL TAX RATE

COUNTY	NET TAX PAYABLE			TOTAL TAX CAPACITY			AVERAGE LOCAL TAX RATE *		
	1998	1999	PERCENT CHANGE	1998	1999	PERCENT CHANGE	1998	1999	PERCENT CHANGE
AITKIN	\$ 11,014,086	\$ 11,052,458	0.35	\$ 9,887,015	\$ 10,059,805	1.75	121.169	124.358	2.63
ANOKA	210,675,441	213,419,644	1.30	181,032,178	183,924,456	1.60	118.715	124.822	5.14
BECKER	20,525,957	20,718,684	0.94	15,939,543	16,135,253	1.23	129.960	134.146	3.22
BELTRAMI	20,427,390	22,533,143	10.31	14,149,068	13,924,689	-1.59	146.100	168.473	15.31
BENTON	23,900,839	23,214,429	-2.87	17,700,818	17,023,369	-3.83	136.347	141.960	4.12
BIG STONE	4,742,566	4,890,325	3.12	3,253,369	3,177,364	-2.34	146.124	156.834	7.33
BLUE EARTH	44,324,573	42,788,482	-3.47	37,454,574	36,755,544	-1.87	119.142	120.800	1.39
BROWN	18,644,191	18,008,796	-3.41	14,995,471	14,438,055	-3.72	126.618	132.338	4.52
CARLTON	23,169,735	23,195,838	0.11	15,408,528	15,346,046	-0.41	151.859	158.576	4.42
CARVER	81,146,107	79,152,271	-2.46	57,442,213	57,484,448	0.07	141.803	141.366	-0.31
CASS	25,698,181	26,323,264	2.43	25,432,532	26,122,334	2.71	102.962	105.556	2.52
CHIPPEWA	11,184,934	11,349,875	1.47	8,244,217	8,161,466	-1.00	137.209	143.526	4.60
CHISAGO	29,373,322	29,166,073	-0.71	22,318,036	23,027,648	3.18	136.970	138.522	1.13
CLAY	27,807,445	25,677,595	-7.66	22,925,109	22,146,947	-3.39	139.444	138.141	-0.93
CLEARWATER	8,045,502	7,840,221	-2.55	6,313,115	5,818,344	-7.84	127.441	134.750	5.74
COOK	6,911,731	7,075,419	2.37	7,108,139	7,353,007	3.44	104.840	107.558	2.59
COTTONWOOD	10,462,540	11,536,766	10.27	9,004,894	8,839,829	-1.83	116.100	130.500	12.40
CROW WING	45,307,783	45,922,756	1.36	48,230,111	48,883,130	1.35	97.247	101.203	4.07
DAKOTA	354,882,286	350,464,442	-1.24	292,920,372	292,870,599	-0.02	121.077	123.328	1.86
DODGE	11,434,041	12,271,885	7.33	9,117,121	9,081,481	-0.39	130.669	141.591	8.36
DOUGLAS	24,646,780	23,981,714	-2.70	21,773,827	22,153,598	1.74	112.004	116.197	3.74
FARIBAULT	12,966,239	12,811,036	-1.20	10,863,191	10,794,011	-0.64	117.073	119.137	1.76
FILLMORE	12,714,974	12,889,784	1.37	9,367,320	9,457,258	0.96	136.328	141.542	3.82
FREEBORN	20,897,944	21,028,974	0.63	16,578,673	16,376,232	-1.22	120.741	121.404	0.55
GOODHUE	52,732,628	51,675,978	-2.00	44,038,548	42,215,641	-4.14	122.348	128.552	5.07
GRANT	5,840,295	6,077,273	4.06	4,625,770	4,401,559	-4.85	124.900	133.756	7.09
HENNEPIN	1,600,874,097	1,592,551,116	-0.52	1,185,197,296	1,169,577,804	-1.32	134.150	135.868	1.28
HOUSTON	9,709,080	9,466,669	-2.50	8,204,901	8,229,031	0.29	121.892	124.435	2.09
HUBBARD	13,078,530	13,394,436	2.42	13,588,179	13,263,296	-2.39	97.783	106.461	8.87
ISANTI	19,732,662	19,552,784	-0.91	13,746,932	14,023,431	2.01	149.677	153.366	2.46

TABLE 26
COMPARISON OF PAYABLE 1998 AND 1999 TAX DATA BY COUNTY
PART C - NET TAX PAYABLE, TOTAL TAX CAPACITY VALUE
AND AVERAGE LOCAL TAX RATE

COUNTY	NET TAX PAYABLE			TOTAL TAX CAPACITY			AVERAGE LOCAL TAX RATE *		
	1998	1999	PERCENT CHANGE	1998	1999	PERCENT CHANGE	1998	1999	PERCENT CHANGE
ITASCA	\$ 40,415,792	\$ 38,443,185	-4.88	\$ 35,662,399	\$ 34,348,664	-3.68	123.716	126.932	2.60
JACKSON	12,185,940	11,608,269	-4.74	10,315,414	10,034,513	-2.72	119.096	118.893	-0.17
KANABEC	7,282,025	7,480,382	2.72	5,168,582	5,274,410	2.05	145.396	153.749	5.74
KANDIYOHI	31,361,570	31,988,144	2.00	24,778,444	24,802,918	0.10	127.986	134.764	5.30
KITTSOON	7,205,616	6,788,532	-5.79	6,486,141	5,889,439	-9.20	101.002	101.341	0.34
KOOCHICHING	10,061,029	7,046,972	-29.96	8,672,660	7,533,707	-13.13	116.578	97.814	-16.10
LAC QUI PARLE	6,263,548	6,209,967	-0.86	5,328,962	5,274,029	-1.03	114.909	117.703	2.43
LAKE	7,495,718	7,472,437	-0.31	6,037,896	6,170,896	2.20	139.865	145.261	3.86
LAKE OF THE WOODS	2,932,240	2,908,026	-0.83	2,198,664	2,173,985	-1.12	136.758	141.743	3.65
LE SUEUR	16,332,758	16,328,283	-0.03	13,804,200	14,184,033	2.75	122.550	123.460	0.74
LINCOLN	5,183,446	5,090,258	-1.80	4,246,310	4,120,041	-2.97	124.136	124.537	0.32
LYON	18,584,184	18,835,464	1.35	16,810,777	16,417,420	-2.34	112.120	113.330	1.08
MCLEOD	23,242,642	22,896,396	-1.49	17,395,566	17,542,669	0.85	136.734	138.978	1.64
MAHNOMEN	4,154,472	4,055,521	-2.38	2,400,074	2,203,733	-8.18	175.667	190.032	8.18
MARSHALL	9,019,931	9,047,331	0.30	9,090,958	8,373,425	-7.89	102.463	106.737	4.17
MARTIN	17,407,775	17,035,424	-2.14	16,397,948	16,172,212	-1.38	106.930	108.506	1.47
MEEKER	13,352,610	13,974,930	4.66	10,765,253	11,017,079	2.34	128.028	133.746	4.47
MILLE LACS	13,951,642	14,095,602	1.03	8,456,881	8,956,048	5.90	167.794	166.513	-0.76
MORRISON	17,601,398	17,651,110	0.28	13,190,993	13,093,963	-0.74	134.714	142.167	5.53
MOWER	23,245,284	22,521,763	-3.11	18,608,889	18,116,076	-2.65	129.671	134.700	3.88
MURRAY	7,920,824	7,998,443	0.98	7,171,429	7,012,224	-2.22	108.779	114.075	4.87
NICOLLET	20,542,838	19,124,762	-6.90	17,102,379	16,570,381	-3.11	120.967	122.769	1.49
NOBLES	13,774,610	14,872,498	7.97	13,355,817	12,795,202	-4.20	104.834	120.682	15.12
NORMAN	6,319,225	6,440,137	1.91	5,273,564	4,915,256	-6.79	121.825	133.136	9.28
OLMSTED	102,832,125	98,869,813	-3.85	77,388,325	74,518,485	-3.71	131.118	135.272	3.17
OTTER TAIL	37,259,486	37,170,861	-0.24	31,541,238	32,694,642	3.66	119.982	119.959	-0.02
PENNINGTON	8,058,781	8,325,819	3.31	4,976,803	4,892,506	-1.69	162.356	175.283	7.96
PINE	15,677,599	15,635,047	-0.27	12,103,477	11,777,324	-2.69	131.763	142.800	8.38
PIPESTONE	6,895,423	6,448,323	-6.48	5,151,609	5,142,779	-0.17	134.629	129.643	-3.70

TABLE 26
COMPARISON OF PAYABLE 1998 AND 1999 TAX DATA BY COUNTY
PART C - NET TAX PAYABLE, TOTAL TAX CAPACITY VALUE
AND AVERAGE LOCAL TAX RATE

COUNTY	NET TAX PAYABLE			TOTAL TAX CAPACITY			AVERAGE LOCAL TAX RATE *		
	1998	1999	PERCENT CHANGE	1998	1999	PERCENT CHANGE	1998	1999	PERCENT CHANGE
POLK	24,343,827	24,664,141	1.32	19,534,882	17,762,073	-9.08	133.875	150.599	12.49
POPE	\$ 8,044,702	\$ 8,037,243	-0.09	\$ 5,865,504	\$ 5,940,634	1.28	138.277	140.553	1.65
RAMSEY	480,152,657	475,283,597	-1.01	350,713,748	347,157,653	-1.01	134.977	139.979	3.71
RED LAKE	2,998,768	3,296,400	9.93	2,157,308	2,031,452	-5.83	135.090	158.164	17.08
REDWOOD	14,140,389	14,312,575	1.22	11,964,698	11,686,210	-2.33	118.566	125.538	5.88
RENVILLE	16,216,462	15,673,429	-3.35	14,914,717	14,090,257	-5.53	111.315	112.945	1.46
RICE	34,470,592	34,084,698	-1.12	28,728,145	28,981,437	0.88	126.253	120.485	-4.57
ROCK	7,886,920	7,382,235	-6.40	6,481,763	6,448,322	-0.52	122.932	118.650	-3.48
ROSEAU	9,672,459	9,914,620	2.50	7,558,898	7,129,313	-5.68	122.833	139.327	13.43
ST. LOUIS	127,632,836	123,281,869	-3.41	96,814,296	94,434,997	-2.46	139.482	145.794	4.53
SCOTT	78,164,970	78,079,541	-0.11	58,683,854	62,099,037	5.82	135.222	127.748	-5.53
SHERBURNE	57,384,162	60,208,359	4.92	59,880,263	57,988,464	-3.16	97.538	107.695	10.41
SIBLEY	10,935,862	10,981,273	0.42	8,680,409	8,707,722	0.31	128.639	130.206	1.22
STEARNS	85,366,019	88,885,744	4.12	70,580,272	69,744,924	-1.18	122.542	131.389	7.22
STEELE	25,161,754	24,400,037	-3.03	21,059,461	21,267,346	0.99	119.833	118.751	-0.90
STEVENS	7,204,663	7,663,774	6.37	5,782,832	5,797,981	0.26	124.587	132.681	6.50
SWIFT	8,511,960	8,450,645	-0.72	6,468,828	6,371,287	-1.51	128.483	132.667	3.26
TODD	11,600,921	12,149,081	4.73	7,467,638	7,599,253	1.76	157.503	168.055	6.70
TRAVERSE	4,982,934	4,994,041	0.22	4,474,364	4,290,663	-4.11	111.098	113.256	1.94
WABASHA	12,968,401	12,750,847	-1.68	10,129,755	10,379,692	2.47	133.640	134.829	0.89
WADENA	7,237,515	7,198,930	-0.53	4,401,109	4,323,021	-1.77	167.237	175.318	4.83
WASECA	14,665,107	14,174,445	-3.35	10,713,452	10,609,557	-0.97	136.267	137.215	0.70
WASHINGTON	183,490,212	191,015,568	4.10	155,246,808	157,372,040	1.37	117.903	120.736	2.40
WATONWAN	8,657,447	8,521,508	-1.57	6,962,144	6,775,686	-2.68	118.407	123.152	4.01
WILKIN	6,671,622	6,510,557	-2.41	6,120,176	6,160,314	0.66	109.671	106.564	-2.83
WINONA	28,270,051	26,914,204	-4.80	23,135,618	23,753,093	2.67	127.658	123.895	-2.95
WRIGHT	68,755,625	69,154,038	0.58	60,011,916	60,378,801	0.61	116.660	121.307	3.98
YELLOW MEDICINE	9,868,829	9,758,227	-1.12	6,632,459	6,617,419	-0.23	151.772	145.303	-4.26
STATEWIDE TOTAL \$	4,624,890,076	\$ 4,604,137,455	-0.45 %	\$ 3,627,908,029	\$ 3,598,982,382	-0.80 %	127.348	131.798	3.49 %

* The Average Local Tax Rate contains only the Net Tax Capacity based average rate.

TABLE 27
COMPARISON OF PAYABLE 1998 AND 1999
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	1998	1999	1998	1999		1998	1999	1998	1999
<u>AITKIN</u>					<u>BIG STONE</u>				
AITKIN TWP	4,269	4,393	4,798	5,081	ORTONVILLE	10,747	9,555	18,577	19,317
AITKIN	42,851	45,140	51,178	55,603		10,747	9,555	18,577	19,317
MCGREGOR	18,133	15,993	29,516	29,002					
	65,253	65,526	85,492	89,686	<u>BLUE EARTH</u>				
<u>ANOKA</u>					JUDSON TOWNSHIP	21,165	20,247	22,151	21,467
ANOKA	1,870,725	2,048,000	2,120,418	2,511,012	RAPIDAN TOWNSHIP	64,450	0	73,352	0
ANDOVER	823,938	789,039	876,616	890,297	AMBOY	1,569	1,463	2,611	2,476
CENTERVILLE	17,739	17,045	24,426	26,213	EAGLE LAKE	84	6,564	100	7,706
COLUMBIA HEIGHTS	926,426	879,085	1,241,105	1,208,795	GOOD THUNDER	6,847	6,240	12,978	11,921
CIRCLE PINES	73,981	44,062	92,982	61,519	LAKE CRYSTAL	44,617	47,279	65,651	71,694
FRIDLEY	2,638,263	2,381,402	3,138,132	2,923,682	MADISON LAKE	21,163	25,932	27,247	33,393
LEXINGTON	436	15,277	603	23,267	MANKATO	1,753,808	1,754,352	2,139,663	2,183,150
COON RAPIDS	3,116,188	3,286,745	3,364,170	3,797,239	MAPLETON	9,608	9,049	12,558	13,449
RAMSEY	1,703,952	2,069,408	1,819,686	2,342,053	ST CLAIR	43,642	53,717	57,984	73,389
LINO LAKES	555,542	646,438	685,274	865,910	VERNON CENTER	211	190	368	328
HILLTOP	36,702	30,542	60,947	52,274		1,967,164	1,925,033	2,414,663	2,418,973
BLAINE	1,421,568	1,348,094	1,643,018	1,710,815	<u>BROWN</u>				
SPRING LAKE PARK	108,945	161,111	139,095	215,300	HANSKA	3,451	3,448	4,932	4,984
	13,294,405	13,716,248	15,206,472	16,628,376	NEW ULM	453,162	480,237	636,520	707,163
<u>BECKER</u>					SLEEPY EYE	53,834	28,813	69,580	38,637
DETROIT LAKES	361,071	361,071	361,071	361,071	SPRINGFIELD	37,201	33,395	71,938	67,237
FRAZEE	3,687	3,687	3,687	3,687		547,648	545,893	782,970	818,021
LAKE PARK	14,192	14,192	14,192	14,192	<u>CARLTON</u>				
	378,950	378,950	378,950	378,950	BARNUM	8,262	8,262	8,262	8,262
<u>BELTRAMI</u>					CLOQUET	624,096	624,096	624,096	624,096
NORTHERN TOWNSHIP	0	2,188	0	3,551	MOOSE LAKE	18,255	18,255	18,255	18,255
BEMIDJI	177,660	188,265	265,307	329,855		650,613	650,613	650,613	650,613
BLACKDUCK	26,119	23,713	43,973	43,843	<u>CARVER</u>				
	203,779	214,166	309,280	377,249	CARVER	130,026	8,510	225,881	13,516
<u>BENTON</u>					CHASKA	5,313,030	4,370,161	7,074,511	5,681,987
MINDEN TOWNSHIP	0	9,240	0	11,380	COLOGNE	1,707	7,719	2,648	11,348
FOLEY	91,565	61,894	148,012	106,117	NORWOOD YOUNG AMERICA	163,489	0	248,217	0
SAUK RAPIDS	1,099,974	917,456	1,559,059	1,317,605	VICTORIA	14,081	16,830	20,093	23,805
SARTELL	92,208	74,339	123,802	100,358	WACONIA	412,503	354,758	557,176	529,459
ST CLOUD	152,169	133,193	212,113	201,500	WATERTOWN	60,992	59,118	82,831	79,137
	1,435,916	1,196,122	2,042,986	1,736,960	CHANHASSEN	5,050,512	4,156,153	7,356,373	6,046,828
						11,146,340	8,973,249	15,567,730	12,386,080

TABLE 27
COMPARISON OF PAYABLE 1998 AND 1999
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	1998	1999	1998	1999		1998	1999	1998	1999
CASS					COTTONWOOD				
PIKE BAY TOWNSHIP	9,176	0	11,264	0	LAKEVIEW TOWNSHIP	113,774	163,344	118,540	222,486
POWERS TOWNSHIP	11,531	11,965	11,602	12,028	MT LAKE	14,731	18,721	21,982	29,515
SHINGO BEE TOWNSHIP	21,657	19,343	21,466	19,134	WINDOM	133,072	121,217	176,756	202,612
WILSON TOWNSHIP	18,293	16,118	19,999	17,556		261,577	303,282	317,278	454,613
CASS LAKE	8,709	0	13,794	0	CROW WING				
PILLAGER	1,610	6,519	2,551	10,657	IRONDALE TOWNSHIP	222,760	196,336	229,481	203,183
PINE RIVER	8,261	15,819	11,884	23,996	BAXTER	168,745	127,979	167,260	139,552
WALKER	110,319	130,960	142,191	176,803	BRAINERD	216,333	178,524	239,819	211,654
	189,556	200,724	234,751	260,174	CROSBY	12,547	8,254	19,971	12,388
CHIPPEWA					DEERWOOD	27,816	25,618	35,711	33,796
MAYNARD	22,652	21,065	41,025	36,523	GARRISON	38,885	34,181	38,671	36,174
MONTEVIDEO	960	7,601	1,537	12,893	IRONTON	7,591	8,859	12,191	14,529
GRANITE FALLS	13,571	12,406	18,404	16,886	JENKINS	12,776	48,021	14,065	51,893
	37,183	41,072	60,966	66,302	MANHATTAN BEACH	10,028	12,390	8,520	11,128
CHISAGO					NISSWA	228,717	219,073	233,498	236,143
WYOMING TOWNSHIP	0	12,154	0	15,425	BREEZY POINT	50,349	52,368	55,424	58,393
CHISAGO CITY	49,851	74,261	73,609	111,805	PEQUOT LAKES	3,352	5,078	3,994	6,028
HARRIS	9,897	9,680	14,220	13,801	CROSSLAKE	82,443	51,095	74,633	46,681
LINDSTROM	23,838	26,483	33,793	36,671		1,082,342	967,776	1,133,238	1,061,542
NORTH BRANCH	96,062	64,769	140,592	97,653	DAKOTA				
RUSH CITY	224,501	211,310	392,289	377,288	FARMINGTON	643,348	745,562	811,476	1,000,472
TAYLORS FALLS	2,368	3,831	3,861	6,444	INVER GROVE HT CITY	1,505,425	1,968,034	1,687,088	2,329,105
	406,517	402,488	658,364	659,087	LAKEVILLE	1,357,031	1,329,962	1,539,507	1,561,460
CLAY					ROSEMOUNT	536,779	506,872	708,743	674,369
BARNESVILLE	3,490	6,031	5,209	8,613	SOUTH ST PAUL	1,288,616	1,172,187	1,561,727	1,508,301
DILWORTH	247,570	93,186	381,369	138,853	WEST ST PAUL	349,373	286,450	395,383	316,545
GLYNDON	0	606	0	1,197	MENDOTA HEIGHTS	1,525,858	1,730,306	1,662,337	1,847,781
MOORHEAD	970,099	847,165	1,373,243	1,182,676	BURNSVILLE	3,280,959	3,593,550	4,047,469	4,574,028
	1,221,159	946,988	1,759,821	1,331,339	APPLE VALLEY	1,743,431	1,507,600	2,098,115	1,811,849
CLEARWATER					EAGAN	187,485	205,374	211,780	219,594
BAGLEY	19,716	17,336	33,887	32,489	HASTINGS	227,458	217,244	272,568	309,230
	19,716	17,336	33,887	32,489		12,645,763	13,263,141	14,996,193	16,152,734
COOK					DODGE				
TOFTE TOWNSHIP	95,858	91,782	99,245	98,054	CLAREMONT	106,408	80,953	165,876	136,268
LUTSEN TOWNSHIP	50,315	47,149	50,365	48,183	DODGE CENTER	208,230	192,157	369,348	381,916
UNORG RGE 1W	654	0	638	0	HAYFIELD	23,035	23,081	38,833	43,347
	146,827	138,931	150,248	146,237	KASSON	79,099	58,795	102,670	81,584
						416,772	354,986	676,727	643,115

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COMPARISON OF PAYABLE 1998 AND 1999
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CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	1998	1999	1998	1999		1998	1999	1998	1999
DOUGLAS					GRANT				
CARLOS TWNSHP	16,648	14,840	18,176	15,880	ASHBY	2,036	1,336	3,042	1,984
HUDSON TWNSHP	35,917	32,874	40,377	36,978	BARRETT	3	9,310	6	20,418
ALEXANDRIA	301,231	395,072	373,643	487,202		2,039	10,646	3,048	22,402
BRANDON	13,297	13,219	18,663	17,669					
EVANSVILLE	11,741	0	14,154	0	HENNEPIN				
OSAKIS	13,143	0	18,915	0	BROOKLYN CENTER	1,665,054	2,054,659	2,213,310	2,994,887
	391,977	456,005	483,928	557,729	CHAMPLIN	1,736,138	2,032,160	2,167,186	2,665,401
FARIBAUT					CRYSTAL	1,210,632	1,156,733	1,685,188	1,457,865
BLUE EARTH	155,721	138,193	226,426	207,772	DEEPHAVEN	155,957	0	210,427	0
BRICELYN	12,668	0	17,936	0	EDINA	5,729,884	6,230,928	6,961,039	8,333,897
FROST	4,553	4,030	10,986	10,225	GOLDEN VALLEY	4,021,743	4,077,272	5,537,322	5,670,317
KIESTER	7,434	6,637	10,434	9,827	HOPKINS	1,414,777	1,531,218	1,952,322	2,167,914
WELLS	85,922	62,425	109,218	82,442	LONG LAKE	252,363	217,866	334,151	311,914
WINNEBAGO	67,905	58,582	105,337	94,411	MAPLE PLAIN	246,170	293,104	331,091	432,249
	334,203	269,867	480,337	404,677	MOUND	163,169	146,750	203,627	200,173
FILLMORE					OSSEO	216,094	276,110	280,940	366,333
FOUNTAIN	0	1,552	0	2,556	RICHFIELD	2,686,582	3,018,392	3,718,347	4,570,788
HARMONY	52,196	46,475	88,650	81,419	ROBBINSDALE	1,273,216	1,152,428	1,714,194	1,434,116
LANESBORO	3,966	3,653	6,203	6,242	ROGERS	1,071,301	1,054,595	1,367,601	1,455,225
MABEL	1,409	1,957	2,340	3,536	ST BONIFACIUS	0	10,334	0	14,420
PRESTON	9,578	107,403	16,793	195,246	ST LOUIS PARK	3,177,752	3,443,938	4,202,418	4,652,209
RUSHFORD	113,697	111,705	156,445	152,532	SPRING PARK	162,517	141,647	214,600	205,404
SPRING VALLEY	10,773	9,548	17,277	15,742	WAYZATA	1,174,338	1,423,430	1,389,395	1,780,768
WYKOFF	5,012	7,235	6,649	9,974	BLOOMINGTON	13,721,692	13,361,293	16,488,266	15,719,203
CHATFIELD	275	2,994	400	4,274	NEW HOPE	1,161,501	1,107,959	1,619,994	1,405,338
	196,906	292,522	294,757	471,521	MAPLE GROVE	2,316,837	2,863,300	2,938,769	3,718,854
FREEBORN					MEDINA	80,756	83,531	91,516	97,960
FREEMAN TWNSHP	0	200	0	197	PLYMOUTH	1,069,498	309,875	1,320,767	352,854
ALBERT LEA	245,935	228,586	331,727	319,671	BROOKLYN PARK	6,663,612	7,231,156	9,024,282	10,116,204
	245,935	228,786	331,727	319,868	MINNETONKA	1,460,822	2,230,263	1,845,921	2,875,817
GOODHUE					SHOREWOOD	319,186	312,066	449,819	433,500
CANNON FALLS	378,990	337,149	513,626	465,326	CORCORAN	121,226	127,449	150,372	162,051
GOODHUE	19,369	24,187	28,087	37,478	EDEN PRAIRIE	266,344	241,773	349,358	325,320
KENYON	76,616	64,738	126,410	112,471	CHANHASSEN	434,262	512,970	580,556	706,390
RED WING	968,118	820,959	1,203,154	1,077,901	DAYTON	144,619	122,200	178,667	157,833
WANAMINGO	1,807	1,249	2,853	2,267	MINNEAPOLIS	43,874,054	43,739,300	64,419,458	63,934,443
ZUMBROTA	242,813	222,098	298,442	277,463	ST ANTHONY	364,299	378,714	487,585	540,236
LAKE CITY	0	425	0	472		98,356,395	100,883,413	134,428,488	139,259,883
PINE ISLAND	172,291	220,227	242,250	300,605	HOUSTON				
	1,860,004	1,691,032	2,414,822	2,273,983	CALEDONIA	35,845	45,188	45,923	53,647
					HOUSTON	5,146	4,631	8,033	7,876
					LACRESCENT	17,385	22,194	21,939	29,042
						58,376	72,013	75,895	90,565

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COMPARISON OF PAYABLE 1998 AND 1999
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CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	1998	1999	1998	1999		1998	1999	1998	1999
<u>HUBBARD</u>					<u>LAC QUI PARLE</u>				
PARK RAPIDS	277,521	284,230	283,507	307,440	DAWSON	11,760	5,635	15,805	8,070
	277,521	277,521	283,507	283,507	MADISON	1,441	1,141	2,115	1,792
						13,201	6,776	17,920	9,862
<u>ISANTI</u>					<u>LAKE</u>				
CAMBRIDGE	528,123	477,160	985,340	919,363	BEAVER BAY TOWNSHIP	50,949	41,907	66,024	55,331
ISANTI	18,759	24,112	28,473	37,390	SILVER CREEK TOWNSHIP	325,246	300,718	426,874	402,866
BRAHAM	49,568	44,329	87,772	88,076	TWO HARBORS	119,716	106,140	184,713	185,121
	596,450	545,601	1,101,585	1,044,829	SILVER BAY	1,275	0	2,237	0
						497,186	448,765	679,848	643,318
<u>ITASCA</u>					<u>LE SUEUR</u>				
UNORG 54-26	70,464	65,409	81,660	76,962	LECENTER	66,245	38,657	95,268	51,305
COHASSET	211,331	201,045	254,441	251,493	LESUEUR	193,741	163,333	252,212	215,493
COLERAINE	6,544	11,581	9,549	17,778	MONTGOMERY	8,974	160,797	12,643	232,603
GRAND RAPIDS	627,491	638,526	926,358	1,004,583	WATERVILLE	3,303	10,984	5,334	19,224
LAPRAIRIE	70,522	67,739	112,351	108,647	ELYSIAN	1,271	0	1,886	0
NASHWAUK	3,309	2,735	2,979	2,469	NEW PRAGUE	17,421	0	27,561	0
	989,661	987,035	1,387,338	1,461,932		290,955	373,771	394,904	518,625
<u>JACKSON</u>					<u>LYON</u>				
DES MOINES TOWNSHIP	363,075	16,898	386,860	16,976	COTTONWOOD	20,000	180	24,699	231
JACKSON	143,045	168,985	199,182	228,645	MARSHALL	1,396,050	1,177,496	1,684,013	1,509,974
LAKEFIELD	35,943	33,034	49,070	45,230		1,416,050	1,177,676	1,708,712	1,510,205
	542,063	218,917	635,112	290,851	<u>MCLEOD</u>				
<u>KANABEC</u>					GLENCOE	390,566	353,558	527,991	490,958
MORA	62,372	52,436	91,449	82,451	HUTCHINSON	360,474	355,229	536,111	541,557
OGILVIE	5,815	6,738	8,939	11,002	LESTER PRAIRIE	0	58	0	96
	68,187	59,174	100,388	93,453	PLATO	27,329	24,116	36,114	32,008
<u>KANDIYOHI</u>					WINSTED	48,280	53,142	74,952	79,173
NEW LONDON	62,722	84,927	89,016	134,815		826,649	786,103	1,175,168	1,143,792
SPICER	141,101	138,778	206,623	211,757	<u>MAHNOMEN</u>				
WILLMAR	485,842	380,819	648,249	530,249	MAHNOMEN	15,212	14,181	28,702	28,805
	689,665	604,524	943,888	876,821	WAUBUN	7,428	4,913	14,629	10,488
						22,640	19,094	43,331	39,293
<u>KITTSOON</u>					<u>MARSHALL</u>				
HALLOCK	9,954	9,303	12,295	11,313	ARGYLE	0	3,490	0	4,059
	9,954	9,303	12,295	11,313	WARREN	0	212	0	317
<u>KOOCHICHING</u>						0	3,702	0	4,376
INTL FALLS	1,997,237	23,209	2,393,789	22,751					
	1,997,237	23,209	2,393,789	22,751					

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CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	1998	1999	1998	1999		1998	1999	1998	1999
<u>MARTIN</u>					<u>NICOLLET</u>				
FAIRMONT	423,555	389,513	527,347	497,459	LAFAYETTE	12,174	13,058	22,226	22,612
TRUMAN	25,369	8,215	28,483	9,092	NICOLLET	11,177	15,476	14,331	21,402
WELCOME	23,587	21,304	38,326	35,599	NORTH MANKATO	109,146	0	134,280	0
	472,511	419,032	594,156	542,150	ST PETER	150,315	155,432	196,003	203,751
						282,812	183,966	366,840	247,765
<u>MEEKER</u>					<u>NOBLES</u>				
COSMOS	0	6,764	0	9,955	ADRIAN	9,758	8,927	12,539	13,647
LITCHFIELD	41,656	111,577	56,700	155,972	WORTHINGTON	522,008	549,055	594,722	719,326
WATKINS	8,795	7,807	14,126	13,594		531,766	557,982	607,261	732,973
EDEN VALLEY	5,817	2,645	8,336	4,011					
	56,268	128,793	79,162	183,532	<u>NORMAN</u>				
<u>MILLE LACS</u>					HALSTAD	10,561	9,792	22,746	24,667
KATHIO TWSHP	31,282	29,932	46,493	45,422		10,561	9,792	22,746	24,667
SOUTH HARBOR TWN	157,028	137,377	227,210	199,446	<u>OLMSTEAD</u>				
ISLE	22,063	21,100	50,358	46,405	BYRON	88,412	81,014	130,212	127,164
MILACA	84,417	69,008	150,246	126,640	ROCHESTER	2,953,016	2,653,733	3,948,372	3,648,479
ONAMIA	19,071	17,519	31,017	32,470	STEWARTVILLE	212,988	195,231	285,013	278,904
WAHKON	2,898	2,664	5,259	5,015	CHATFIELD	12,343	11,828	17,439	16,852
PRINCETON	172,790	134,380	326,060	248,234		3,266,759	2,941,806	4,381,036	4,071,399
	489,549	411,980	836,643	703,632	<u>OTTER TAIL</u>				
<u>MORRISON</u>					BATTLE LAKE	36	58	49	78
LITTLE FALLS	226,366	270,887	339,589	434,524	FERGUS FALLS	678,541	779,264	879,192	1,005,375
PIERZ	38,981	35,683	54,980	54,836	HENNING	23,491	24,230	38,220	38,023
ROYALTON	22,486	18,396	38,087	32,832	NEW YORK MILLS	25,432	24,786	30,149	32,184
UPSALA	4,575	0	6,444	0	PARKERS PRAIRIE	2,801	4,345	4,414	6,983
MOTLEY	36,265	29,982	49,333	44,717	PELICAN RAPIDS	169,714	219,200	263,321	337,463
	328,673	354,948	488,433	566,909	PERHAM	191,565	160,721	257,414	220,628
<u>MOWER</u>					VERGAS	4,097	4,892	6,171	7,535
AUSTIN	428,611	383,862	546,562	499,325		1,095,677	1,217,496	1,478,930	1,648,269
DEXTER	12,287	11,366	14,501	16,881	<u>PINE</u>				
ELKTON	0	74	0	125	HINCKLEY	207,316	189,622	321,458	294,659
GRAND MEADOW	4,628	5,020	4,970	5,788	PINE CITY	108,890	30,218	143,026	44,085
LEROY	759	1,217	1,183	2,191	SANDSTONE	8,783	2,281	15,357	4,108
LYLE	2,504	4,317	3,751	6,028		324,989	222,121	479,841	342,852
ROSE CREEK	148	796	166	949	<u>PIPESTONE</u>				
MAPLEVIEW	2,362	2,144	3,496	2,914	EDGERTON	15,616	14,732	23,541	21,358
RACINE	0	244	0	402	PIPESTONE	156,748	139,149	244,666	210,129
	451,299	409,040	574,629	534,603		172,364	153,881	268,207	231,487
<u>MURRAY</u>									
SLAYTON	9,216	13,988	10,591	17,172					
	9,216	13,988	10,591	17,172					

TABLE 27
COMPARISON OF PAYABLE 1998 AND 1999
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	1998	1999	1998	1999
<u>POLK</u>				
HUNTSVILLE TWNSHP	7,356	6,544	7,994	8,084
CROOKSTON	258,845	224,181	419,334	394,083
EAST GRAND FORKS	122,092	71,744	168,224	117,153
FOSSTON	64,114	43,589	106,738	78,437
GULLY	2,292	2,514	3,496	4,252
	454,699	348,572	705,786	602,009
<u>POPE</u>				
GLENWOOD	55,029	48,503	94,085	81,886
STARBUCK	25,670	32,490	43,137	58,350
	80,699	80,993	137,222	140,236
<u>RAMSEY</u>				
WHITE BEAR TWNSHP	1,107,090	1,138,756	1,314,097	1,377,001
NEW BRIGHTON	2,059,353	2,174,796	2,531,316	2,666,604
NORTH ST PAUL	227,455	259,713	278,100	336,692
ROSEVILLE	5,082,474	5,485,225	6,059,044	6,993,178
FALCON HEIGHTS	166,240	170,495	190,114	217,209
LAUDERDALE	146,594	149,958	184,251	208,927
ARDEN HILLS	99,230	258,894	121,543	314,290
LITTLE CANADA	390,358	271,079	472,661	363,536
MAPLEWOOD	734,026	371,470	925,874	493,195
SHOREVIEW	1,347,735	1,270,625	1,644,198	1,543,197
VADNAIS HEIGHTS	1,276,790	1,269,180	1,538,693	1,553,433
MOUNDS VIEW	1,533,128	1,502,950	1,991,196	1,950,393
ST PAUL	11,003,251	11,928,010	16,032,081	18,158,451
ST ANTHONY	286,288	354,680	403,463	520,653
WHITE BEAR LK	1,003,474	1,203,336	1,226,005	1,491,408
	26,463,486	27,809,167	34,912,636	38,188,167
<u>RED LAKE</u>				
BROOKS	2,030	9,481	3,148	18,041
RED LAKE FALLS	21,774	17,809	43,055	38,032
	23,804	27,290	46,203	56,073
<u>REDWOOD</u>				
MORGAN	3,248	4,751	4,773	7,714
REDWOOD FALLS	225,404	170,139	332,898	265,785
WABASSO	15,677	13,527	21,661	20,086
	244,329	188,417	359,332	293,585

SCOTT

CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	1998	1999	1998	1999
<u>RENVILLE</u>				
BIRD ISLAND	34,861	32,551	44,919	45,709
BUFFALO LAKE	50,633	45,024	90,640	85,087
FAIRFAX	1,475	1,338	1,987	2,022
HECTOR	3,375	3,063	5,931	5,493
MORTON	13,821	3,349	21,898	5,461
OLIVIA	131,750	118,776	172,554	160,301
RENVILLE	118,555	150,620	239,502	347,321
SACRED HEART	0	890	0	2,436
	354,470	355,611	577,431	653,830
<u>RICE</u>				
DUNDAS	126,240	144,524	158,102	188,163
FARIBAULT	666,149	674,076	873,095	897,620
NORTHFIELD	297,464	254,205	358,393	308,546
	1,089,853	1,072,805	1,389,590	1,394,329
<u>ROCK</u>				
HILLS	3,882	3,523	6,035	4,633
LUVERNE	86,339	220,580	111,437	290,124
	90,221	224,103	117,472	294,757
<u>ROSEAU</u>				
ROSEAU	0	38,427	0	67,790
WARROAD	77,288	84,761	108,182	138,829
	77,288	123,188	108,182	206,619
<u>ST. LOUIS</u>				
WHITE TWNSHP	50,676	48,938	65,330	63,840
AURORA	10,978	7,964	20,579	14,856
BIWABIK	28,368	26,723	57,806	54,272
BUHL	1,353	6,307	1,722	9,320
CHISHOLM	12,622	6,131	21,931	11,144
COOK	4,686	5,207	8,513	9,809
ELY	76,307	60,695	131,821	104,880
EVELETH	30,132	24,894	41,973	36,366
HERMANTOWN	164,198	141,929	239,013	218,273
HIBBING	189,977	165,594	304,073	280,950
MT IRON	169,133	155,941	201,076	194,853
ORR	6,270	7,727	9,186	12,321
PROCTOR	71,456	86,587	100,640	133,205
TOWER	2,557	6,276	4,205	10,754
VIRGINIA	388,761	340,626	554,525	509,059
HOYT LAKES	1,688	1,541	2,862	2,630
DULUTH	6,995,784	6,305,434	9,458,777	9,022,067
	8,204,946	7,398,514	11,224,032	10,688,599
<u>STEELE</u>				

TABLE 27
COMPARISON OF PAYABLE 1998 AND 1999
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	1998	1999	1998	1999		1998	1999	1998	1999
BELLE PLAINE	19,943	270,016	27,346	360,620	MEDFORD	0	3,221	0	4,169
JORDAN	281,563	253,583	374,783	325,603	OWATONNA	1,074,173	658,914	1,346,649	808,763
PRIOR LAKE	143,201	197,181	197,692	253,347	BLOOMING PRAIRIE	2,737	2,377	3,942	3,540
SAVAGE	1,467,786	1,495,396	1,995,097	1,991,585		1,076,910	664,512	1,350,591	816,472
SHAKOPEE	1,332,062	1,231,584	1,884,081	1,543,027	STEVENS				
NEW PRAGUE	98,226	118,928	154,637	182,696	CHOKIO	4,414	2,175	6,101	3,165
	3,342,781	3,566,688	4,633,636	4,656,878	DONNELLY	0	216	0	307
SHERBURNE					MORRIS	89,697	136,334	118,234	198,133
HAVEN TOWNSHIP	29,520	30,964	24,486	27,364		94,111	138,725	124,335	201,605
BECKER	1,027,147	904,534	903,405	912,928	SWIFT				
BIG LAKE	225,006	211,389	268,651	267,944	CLONTARF TOWNSHIP	143,117	125,338	162,000	143,127
ELK RIVER	261,339	229,853	291,405	278,421	TORNING TOWNSHIP	116,466	103,879	144,726	131,007
ZIMMERMAN	71,227	90,790	96,216	124,620	APPLETON	42,717	31,877	73,794	57,155
	1,614,239	1,467,530	1,584,163	1,611,277	BENSON	201,596	180,670	271,804	248,712
SIBLEY					MURDOCK	12,164	5,802	20,149	9,838
ARLINGTON	33,382	34,083	55,634	56,126		516,060	447,566	672,473	589,839
GAYLORD	167,709	154,631	243,349	219,169	TODD				
GIBBON	10,801	9,747	19,699	18,105	BROWERVILLE	0	14,119	0	24,885
HENDERSON	127	2,426	195	3,770	LONG PRAIRIE	154,655	125,852	242,196	221,685
WINTHROP	111,825	91,641	190,825	157,927	STAPLES	9,429	9,029	18,751	18,951
	323,844	292,528	509,702	455,097		164,084	149,000	260,947	265,521
STEARNS					TRAVERSE				
ST AUGUSTA TOWNSHIP	27,762	24,418	29,772	27,659	BROWNS VALLEY	11,071	5,445	26,410	12,840
WAKEFIELD TOWNSHIP	84,136	103,117	98,348	124,145	WHEATON	4,509	2,256	7,042	3,628
ALBANY	112,467	135,032	159,105	197,943		15,580	7,701	33,452	16,468
AVON	126,480	152,036	184,221	238,920	WABASHA				
BROOTEN	62,607	57,800	117,650	110,993	MAZEPPA	5,292	7,563	6,994	9,698
COLD SPRING	125,330	126,833	178,406	186,011	PLAINVIEW	75,475	43,452	113,835	64,207
HOLDINGFORD	0	4,608	0	8,044	WABASHA	93,538	97,308	144,932	150,114
KIMBALL	11,406	8,437	17,213	14,027	LAKE CITY	181,081	202,431	227,905	261,883
MELROSE	54,962	52,875	66,879	68,276		355,386	350,754	493,666	485,902
PAYNESVILLE	59,287	44,937	84,377	68,594	WADENA				
RICHMOND	0	3,782	0	5,064	MENAHGA	13,065	8,648	25,496	17,610
ST JOSEPH	2,284	0	3,028	0	SEBEKA	381	6,931	674	13,104
ST MARTIN	15,083	13,461	21,673	19,936	VERNDALE	12,739	11,267	28,271	26,648
SAUK CENTRE	232,624	230,081	350,834	367,725	WADENA	56,371	31,295	95,001	55,347
WAITE PARK	1,041,462	825,567	1,203,743	1,019,757		82,556	58,141	149,442	112,709
EDEN VALLEY	0	36	0	53	WINONA				
SARTELL	17,661	15,437	20,281	20,020	GOODVIEW	185,185	199,120	239,244	246,453
ST CLOUD	2,873,035	2,501,258	3,566,875	3,374,432					
	4,846,586	4,299,715	6,102,405	5,851,599					
WASECA									
WALDORF	2,283	2,625	3,496	4,115					

TABLE 27
COMPARISON OF PAYABLE 1998 AND 1999
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	1998	1999	1998	1999		1998	1999	1998	1999
WASECA	20,014	31,314	30,039	47,224	LEWISTON	56,361	53,585	83,015	75,877
	22,297	33,939	33,535	51,339	ST CHARLES	73,581	63,679	85,408	73,754
					STOCKTON	3,660	2,339	5,258	3,155
WASHINGTON					WINONA	714,980	712,800	953,247	925,293
MAY TOWNSHIP	346,835	354,182	325,071	327,306		1,033,767	1,031,523	1,366,172	1,324,532
NEW SCANDIA TOWNSHIP	267,226	267,898	320,829	328,754	WRIGHT				
STILLWATER TOWNSHIP	66,421	71,306	73,048	77,667	ALBERTVILLE	105,684	100,259	151,338	140,977
AFTON	4,171	3,591	4,425	3,729	ANNANDALE	261,141	237,792	306,744	295,711
BAYPORT	166,558	149,004	224,354	211,905	BUFFALO	1,187,378	1,104,843	1,496,619	1,410,321
FOREST LAKE	782,797	643,185	934,744	805,372	COKATO	176,147	153,999	215,831	192,824
HUGO	12,428	55,034	13,563	61,366	DELANO	116,032	121,637	128,475	139,902
MAHTOMEDI	326,490	375,020	383,216	436,400	HOWARD LAKE	103,010	112,574	138,008	151,449
NEWPORT	412,732	371,669	567,507	535,597	MAPLE LAKE	81,308	78,754	114,848	111,488
ST PAUL PARK	300,601	300,745	337,440	350,846	MONTICELLO	526,528	628,072	624,699	826,982
LANDFALL	56,142	58,720	79,037	118,389	MONTROSE	9,508	9,331	12,868	12,691
STILLWATER	1,559,975	1,395,070	2,003,081	1,811,198	ST MICHAEL	30,561	40,075	38,885	50,605
OAK PARK HEIGHTS	47,749	30,380	57,053	34,706	HANOVER	21,477	22,352	26,200	27,762
COTTAGE GROVE	541,366	512,338	651,726	648,251	ROCKFORD	163,502	170,858	206,541	220,402
WOODBURY	2,711,801	2,665,517	3,132,696	3,152,765		2,782,276	2,780,546	3,461,056	3,581,114
OAKDALE	1,605,554	1,810,793	1,817,618	2,208,844	YELLOW MEDICINE				
	9,208,846	9,064,452	10,925,408	11,113,095	CANBY	4,531	8,344	7,368	14,512
WATONWAN					CLARKFIELD	6,334	6,203	12,992	13,018
BUTTERFIELD	0	490	0	798	GRANITE FALLS	119,171	102,178	188,945	161,477
MADELIA	28,095	33,238	45,944	55,379		130,036	116,725	209,305	189,007
ST JAMES	829	0	1,010	0					
	28,924	33,728	46,954	56,177					
WILKIN									
BRECKENRIDGE	22,364	44,716	27,119	53,612	STATEWIDE TOTAL	226,048,367	222,853,861	299,099,238	301,890,301
	22,364	44,716	27,119	53,612					

TABLE 28
1998 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY
REAL PROPERTY - PART A

COUNTY	REAL PROPERTY MARKET VALUATION						
	FARM				ALL OTHER		
	ACRES	LAND	BUILDINGS	TOTAL	LAND	BUILDINGS	TOTAL
AITKIN	277,835	74,692,200	57,071,550	131,763,750	318,080,900	364,274,450	682,355,350
ANOKA	74,067	91,819,300	61,860,550	153,679,850	3,073,254,000	8,132,134,450	11,205,388,450
BECKER	506,964	192,768,300	102,738,900	295,507,200	282,387,300	647,755,200	930,142,500
BELTRAMI	336,489	79,981,300	48,015,600	127,996,900	227,328,500	581,552,500	808,881,000
BENTON	222,010	131,657,700	94,933,300	226,591,000	212,204,400	645,515,600	857,720,000
BIG STONE	297,757	185,260,300	19,000,300	204,260,600	20,415,700	60,453,300	80,869,000
BLUE EARTH	442,022	697,439,400	120,846,100	818,285,500	357,370,300	1,221,294,100	1,578,664,400
BROWN	372,305	497,236,500	87,839,300	585,075,800	113,568,500	518,798,300	632,366,800
CARLTON	175,171	46,614,510	52,681,051	99,295,561	187,378,890	653,174,249	840,553,139
CARVER	180,863	245,073,400	124,752,900	369,826,300	860,131,600	2,343,047,000	3,203,178,600
CASS	254,876	61,298,652	37,649,151	98,947,803	718,515,848	897,565,549	1,616,081,397
CHIPPEWA	350,870	397,642,006	48,085,719	445,727,725	36,246,194	204,502,281	240,748,475
CHISAGO	198,191	154,467,300	154,331,800	308,799,100	357,261,600	972,016,400	1,329,278,000
CLAY	612,527	445,527,400	75,382,100	520,909,500	175,573,000	931,944,900	1,107,517,900
CLEARWATER	302,990	68,151,900	42,231,700	110,383,600	26,220,300	141,501,800	167,722,100
COOK	1,939	1,251,975	1,087,346	2,339,321	222,967,225	253,737,157	476,704,382
COTTONWOOD	392,469	478,250,600	62,449,800	540,700,400	21,773,200	165,661,600	187,434,800
CROW WING	169,806	64,879,800	58,495,050	123,374,850	1,215,873,800	1,812,733,300	3,028,607,100
DAKOTA	226,756	311,504,760	144,721,400	456,226,160	4,074,209,300	12,263,939,900	16,338,149,200
DODGE	267,439	349,202,900	83,108,000	432,310,900	76,359,600	283,537,700	359,897,300
DOUGLAS	342,344	168,042,400	90,900,316	258,942,716	374,370,900	904,270,984	1,278,641,884
FARIBAULT	440,079	666,783,300	61,566,300	728,349,600	38,941,900	204,622,900	243,564,800
FILLMORE	525,966	446,760,500	101,217,800	547,978,300	52,710,900	275,794,300	328,505,200
FREEBORN	423,455	532,747,700	90,520,700	623,268,400	123,452,900	539,758,200	663,211,100
GOODHUE	430,599	512,617,800	177,405,400	690,023,200	361,717,600	1,424,503,400	1,786,221,000
GRANT	326,628	257,539,900	33,007,200	290,547,100	21,783,800	78,475,400	100,259,200
HENNEPIN	76,266	201,940,100	101,829,100	303,769,200	16,331,866,030	43,361,472,959	59,693,338,989
HOUSTON	320,099	235,288,200	68,077,900	303,366,100	101,655,400	322,811,800	424,467,200
HUBBARD	161,828	55,907,700	39,239,800	95,147,500	314,007,200	500,279,000	814,286,200
ISANTI	224,493	135,300,600	152,594,500	287,895,100	170,822,400	624,867,600	795,690,000

TABLE 28
1998 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY
REAL PROPERTY - PART A

COUNTY	REAL PROPERTY MARKET VALUATION						
	FARM				ALL OTHER		
	ACRES	LAND	BUILDINGS	TOTAL	LAND	BUILDINGS	TOTAL
ITASCA	111,863	29,218,195	34,999,662	64,217,857	493,706,594	1,292,717,238	1,786,423,832
JACKSON	428,661	615,256,500	72,756,400	688,012,900	28,773,900	160,463,800	189,237,700
KANABEC	213,979	88,244,000	65,335,000	153,579,000	85,984,000	221,629,500	307,613,500
KANDIYOHI	437,795	458,350,200	105,294,172	563,644,372	354,585,700	916,986,128	1,271,571,828
KITTSOON	590,609	255,696,400	29,160,200	284,856,600	8,875,400	79,909,200	88,784,600
KOOCHICHING	135,537	26,530,350	18,721,850	45,252,200	95,130,150	306,788,950	401,919,100
LAC QUI PARLE	453,384	360,224,037	40,617,483	400,841,520	15,929,063	76,697,317	92,626,380
LAKE	2,089	342,100	674,300	1,016,400	142,986,200	287,892,050	430,878,250
LAKE OF THE WOODS	141,121	24,325,800	12,510,100	36,835,900	47,017,100	85,874,700	132,891,800
LE SUEUR	259,471	329,183,400	85,185,600	414,369,000	186,314,000	545,001,400	731,315,400
LINCOLN	323,307	183,700,200	39,849,679	223,549,879	11,368,500	69,713,121	81,081,621
LYON	423,932	424,116,700	78,909,200	503,025,900	82,291,200	543,871,500	626,162,700
MCLEOD	289,692	359,563,700	92,246,100	451,809,800	192,881,100	731,788,400	924,669,500
MAHNOMEN	241,466	87,260,000	18,582,900	105,842,900	17,878,400	57,476,100	75,354,500
MARSHALL	924,842	390,022,400	57,257,300	447,279,700	17,821,200	110,776,500	128,597,700
MARTIN	437,286	705,385,800	91,593,300	796,979,100	73,054,700	380,607,800	453,662,500
MEEKER	352,101	303,022,600	100,139,250	403,161,850	140,507,700	387,408,650	527,916,350
MILLE LACS	163,201	79,911,000	55,877,600	135,788,600	159,036,000	400,755,000	559,791,000
MORRISON	558,561	201,614,800	166,006,400	367,621,200	168,482,100	512,268,400	680,750,500
MOWER	431,483	556,488,400	86,359,300	642,847,700	146,871,600	665,065,100	811,936,700
MURRAY	433,425	424,198,600	56,186,100	480,384,700	34,361,000	119,648,400	154,009,400
NICOLLET	260,064	401,659,100	66,926,600	468,585,700	161,433,400	647,509,600	808,943,000
NOBLES	438,928	543,632,800	74,733,400	618,366,200	81,306,500	346,338,200	427,644,700
NORMAN	538,703	317,524,500	35,997,200	353,521,700	11,636,100	76,020,900	87,657,000
OLMSTED	365,740	378,258,900	177,629,100	555,888,000	808,286,300	3,337,965,200	4,146,251,500
OTTER TAIL	1,069,140	457,392,300	203,455,800	660,848,100	591,064,000	1,223,351,700	1,814,415,700
PENNINGTON	370,114	98,745,800	32,731,500	131,477,300	27,786,300	190,255,400	218,041,700
PINE	377,125	135,026,000	96,722,700	231,748,700	248,347,800	407,660,300	656,008,100
PIPESTONE	287,452	234,505,000	47,136,700	281,641,700	27,075,100	128,854,600	155,929,700
POLK	1,181,232	698,207,200	94,041,500	792,248,700	91,359,600	473,739,300	565,098,900

TABLE 28
1998 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY
REAL PROPERTY - PART A

COUNTY	REAL PROPERTY MARKET VALUATION						
	FARM				ALL OTHER		
	ACRES	LAND	BUILDINGS	TOTAL	LAND	BUILDINGS	TOTAL
POPE	384,521	206,795,700	49,724,423	256,520,123	64,113,000	186,344,177	250,457,177
RAMSEY	1,083	9,610,400	2,002,800	11,613,200	4,846,092,410	14,323,761,400	19,169,853,810
RED LAKE	261,893	71,722,400	18,937,900	90,660,300	4,448,800	37,765,600	42,214,400
REDWOOD	542,611	719,735,300	77,726,602	797,461,902	35,851,600	233,241,798	269,093,398
RENVILLE	606,862	903,865,600	96,649,900	1,000,515,500	46,531,300	220,832,200	267,363,500
RICE	281,878	399,135,600	122,378,900	521,514,500	443,632,200	1,138,099,900	1,581,732,100
ROCK	298,718	334,935,500	49,522,600	384,458,100	24,682,700	157,221,400	181,904,100
ROSEAU	701,530	179,203,300	66,772,700	245,976,000	44,371,700	247,001,600	291,373,300
ST LOUIS	165,943	35,584,650	44,499,700	80,084,350	1,364,621,850	4,465,173,900	5,829,795,750
SCOTT	156,555	263,336,500	197,466,200	460,802,700	962,475,200	2,569,890,200	3,532,365,400
SHERBURNE	185,659	152,807,456	217,475,822	370,283,278	570,146,095	2,057,939,082	2,628,085,177
SIBLEY	360,822	498,683,200	92,030,200	590,713,400	47,899,700	204,134,500	252,034,200
STEARNS	749,222	488,575,600	289,245,500	777,821,100	885,228,900	2,918,832,700	3,804,061,600
STEELE	252,764	351,578,900	75,152,794	426,731,694	188,575,400	870,273,206	1,058,848,606
STEVENS	336,477	276,800,100	34,391,400	311,191,500	28,066,300	141,265,100	169,331,400
SWIFT	447,463	337,227,800	42,928,647	380,156,447	21,123,700	136,821,353	157,945,053
TODD	511,968	164,170,400	103,414,100	267,584,500	115,333,000	294,103,000	409,436,000
TRAVERSE	354,026	299,871,900	21,657,900	321,529,800	8,940,900	44,164,900	53,105,800
WABASHA	298,048	259,917,400	83,107,000	343,024,400	125,899,400	408,157,700	534,057,100
WADENA	227,286	63,423,400	38,373,900	101,797,300	47,987,900	175,465,800	223,453,700
WASECA	255,115	396,035,500	61,020,900	457,056,400	100,431,500	336,933,300	437,364,800
WASHINGTON	117,892	203,860,100	160,328,300	364,188,400	2,607,166,800	6,819,663,200	9,426,830,000
WATONWAN	267,954	381,148,400	44,732,600	425,881,000	34,390,200	141,465,600	175,855,800
WILKIN	454,125	384,144,900	31,212,100	415,357,000	19,900,500	88,328,400	108,228,900
WINONA	320,381	236,554,300	104,444,100	340,998,400	288,832,900	1,043,702,300	1,332,535,200
WRIGHT	350,622	375,769,200	291,386,500	667,155,700	813,731,000	2,365,024,800	3,178,755,800
YELLOW MEDICINE	463,695	407,892,400	57,827,600	465,720,000	20,147,400	129,672,800	149,820,200
STATEWIDE TOTAL	30,532,519	25,357,641,091	7,005,688,117	32,363,329,208	48,781,222,249	137,872,310,649	186,653,532,898

<p>TABLE 28</p> <p>1998 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY</p> <p>REAL AND PERSONAL - PART B</p>

<u>COUNTY</u>	<u>TAXABLE MARKET VALUE TOTALS</u>		
	<u>REAL</u>	<u>PERSONAL</u>	<u>REAL & PERSONAL</u>
AITKIN	814,119,100	7,875,700	821,994,800
ANOKA	11,359,068,300	175,308,100	11,534,376,400
BECKER	1,225,649,700	11,830,500	1,237,480,200
BELTRAMI	936,877,900	29,744,300	966,622,200
BENTON	1,084,311,000	24,871,200	1,109,182,200
BIG STONE	285,129,600	2,942,700	288,072,300
BLUE EARTH	2,396,949,900	31,998,800	2,428,948,700
BROWN	1,217,442,600	4,889,300	1,222,331,900
CARLTON	939,848,700	41,837,000	981,685,700
CARVER	3,573,004,900	34,078,700	3,607,083,600
CASS	1,715,029,200	57,394,800	1,772,424,000
CHIPPEWA	686,476,200	8,389,300	694,865,500
CHISAGO	1,638,077,100	40,233,900	1,678,311,000
CLAY	1,628,427,400	15,717,700	1,644,145,100
CLEARWATER	278,105,700	39,261,200	317,366,900
COOK	479,043,703	9,403,500	488,447,203
COTTONWOOD	728,135,200	25,861,700	753,996,900
CROW WING	3,151,981,950	35,315,800	3,187,297,750
DAKOTA	16,794,375,360	248,567,300	17,042,942,660
DODGE	792,208,200	8,838,400	801,046,600
DOUGLAS	1,537,584,600	10,618,500	1,548,203,100
FARIBAULT	971,914,400	6,943,500	978,857,900
FILLMORE	876,483,500	10,693,700	887,177,200

TABLE 28
1998 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY
REAL AND PERSONAL - PART B

TAXABLE MARKET VALUE TOTALS			
COUNTY	REAL	PERSONAL	REAL & PERSONAL
FREEBORN	1,286,479,500	35,027,200	1,321,506,700
GOODHUE	2,476,244,200	24,889,300	2,501,133,500
GRANT	390,806,300	7,305,200	398,111,500
HENNEPIN	59,997,108,189	928,168,579	60,925,276,768
HOUSTON	727,833,300	9,646,200	737,479,500
HUBBARD	909,433,700	22,839,800	932,273,500
ISANTI	1,083,585,100	11,880,100	1,095,465,200
ITASCA	1,850,641,689	85,606,300	1,936,247,989
JACKSON	877,250,600	13,240,200	890,490,800
KANABEC	461,192,500	2,215,000	463,407,500
KANDIYOHI	1,835,216,200	14,310,600	1,849,526,800
KITTSOON	373,641,200	33,106,300	406,747,500
KOOCHICHING	447,171,300	9,932,200	457,103,500
LAC QUI PARLE	493,467,900	6,156,200	499,624,100
LAKE	431,894,650	6,231,600	438,126,250
LAKE OF THE WOODS	169,727,700	1,773,400	171,501,100
LE SUEUR	1,145,684,400	12,567,100	1,158,251,500
LINCOLN	304,631,500	31,888,700	336,520,200
LYON	1,129,188,600	27,434,900	1,156,623,500
MCLEOD	1,376,479,300	6,513,300	1,382,992,600
MAHNOMEN	181,197,400	3,360,100	184,557,500
MARSHALL	575,877,400	52,467,400	628,344,800
MARTIN	1,250,641,600	34,366,400	1,285,008,000

<p>TABLE 28</p> <p>1998 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY</p> <p>REAL AND PERSONAL - PART B</p>

TAXABLE MARKET VALUE TOTALS			
COUNTY	REAL	PERSONAL	REAL & PERSONAL
MEEKER	931,078,200	12,983,700	944,061,900
MILLE LACS	695,579,600	13,067,500	708,647,100
MORRISON	1,048,371,700	23,512,400	1,071,884,100
MOWER	1,454,784,400	16,520,400	1,471,304,800
MURRAY	634,394,100	15,132,700	649,526,800
NICOLLET	1,277,528,700	9,746,400	1,287,275,100
NOBLES	1,046,010,900	5,943,200	1,051,954,100
NORMAN	441,178,700	3,109,600	444,288,300
OLMSTED	4,702,139,500	34,504,469	4,736,643,969
OTTER TAIL	2,475,263,800	25,901,900	2,501,165,700
PENNINGTON	349,519,000	20,759,500	370,278,500
PINE	887,756,800	21,110,700	908,867,500
PIPESTONE	437,571,400	7,911,700	445,483,100
POLK	1,357,347,600	37,667,600	1,395,015,200
POPE	506,977,300	12,126,200	519,103,500
RAMSEY	19,181,467,010	407,038,700	19,588,505,710
RED LAKE	132,874,700	16,880,400	149,755,100
REDWOOD	1,066,555,300	5,164,800	1,071,720,100
RENVILLE	1,267,879,000	10,106,400	1,277,985,400
RICE	2,103,246,600	30,206,300	2,133,452,900
ROCK	566,362,200	2,529,200	568,891,400
ROSEAU	537,349,300	10,086,500	547,435,800
ST. LOUIS	5,909,880,100	180,491,200	6,090,371,300

TABLE 28
1998 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY
REAL AND PERSONAL - PART B

TAXABLE MARKET VALUE TOTALS			
COUNTY	REAL	PERSONAL	REAL & PERSONAL
SCOTT	3,993,168,100	38,303,900	4,031,472,000
SHERBURNE	2,998,368,455	38,759,800	3,037,128,255
SIBLEY	842,747,600	5,466,200	848,213,800
STEARNS	4,581,882,700	59,324,600	4,641,207,300
STEELE	1,485,580,300	18,736,700	1,504,317,000
STEVENS	480,522,900	9,243,100	489,766,000
SWIFT	538,101,500	9,787,700	547,889,200
TODD	677,020,500	10,896,300	687,916,800
TRAVERSE	374,635,600	5,623,200	380,258,800
WABASHA	877,081,500	8,509,400	885,590,900
WADENA	325,251,000	14,777,800	340,028,800
WASECA	894,421,200	10,807,900	905,229,100
WASHINGTON	9,791,018,400	139,304,200	9,930,322,600
WATONWAN	601,736,800	7,011,900	608,748,700
WILKIN	523,585,900	5,911,700	529,497,600
WINONA	1,673,533,600	18,369,800	1,691,903,400
WRIGHT	3,845,911,500	45,793,600	3,891,705,100
YELLOW MEDICINE	615,540,200	8,398,300	623,938,500
STATEWIDE TOTAL	219,016,862,106	3,641,069,248	222,657,931,354

TABLE 29
1998 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS
BY COUNTY BY CITY AND TOWNSHIP
PART A

COUNTY	FARM			SEASONAL RESIDENTIAL	RESIDENTIAL			SEASONAL COMMERCIAL
	HOMESTEAD	NON HOMESTEAD	TIMBER		HOMESTEAD	NON HOMESTEAD	APARTMENT	
<u>AITKIN</u>								
CITY	512,298	107,920	41,760	5,239,900	34,134,496	3,913,636	5,007,082	189,111
TOWN	109,286,049	21,926,800	38,343,280	321,977,688	237,806,920	5,193,862	409,040	5,354,579
TOTAL	109,798,347	22,034,720	38,385,040	327,217,588	271,941,416	9,107,498	5,416,122	5,543,690
<u>ANOKA</u>								
CITY	77,738,282	27,571,280	211,600	9,271,003	8,271,544,463	308,749,747	486,717,844	8,272,311
TOWN	42,234,626	6,188,160	142,000	9,159,821	438,111,482	19,499,538	1,006,900	0
TOTAL	119,972,908	33,759,440	353,600	18,430,824	8,709,655,945	328,249,285	487,724,744	8,272,311
<u>BECKER</u>								
CITY	706,008	1,244,000	0	21,749,780	174,888,034	21,125,804	15,475,283	672,178
TOWN	234,066,450	59,520,080	14,501,920	215,553,105	328,904,022	21,084,421	1,030,771	16,500,099
TOTAL	234,772,458	60,764,080	14,501,920	237,302,885	503,792,056	42,210,225	16,506,054	17,172,277
<u>BELTRAMI</u>								
CITY	1,795,981	189,120	337,600	2,348,042	133,670,065	19,730,468	23,393,125	767,178
TOWN	110,073,585	16,236,160	15,859,920	83,296,835	368,623,230	22,282,238	2,898,480	12,570,255
TOTAL	111,869,566	16,425,280	16,197,520	85,644,877	502,293,295	42,012,706	26,291,605	13,337,433
<u>BENTON</u>								
CITY	2,203,952	1,014,240	87,520	35,520	330,997,902	18,581,160	86,168,102	0
TOWN	202,137,185	21,313,120	2,147,840	8,074,160	214,240,553	13,180,653	986,820	998,722
TOTAL	204,341,137	22,327,360	2,235,360	8,109,680	545,238,455	31,761,813	87,154,922	998,722
<u>BIG STONE</u>								
CITY	1,462,077	551,280	0	570,309	41,566,750	2,263,066	1,916,069	0
TOWN	123,260,782	79,041,680	0	10,361,193	8,808,483	1,889,545	732,642	351,078
TOTAL	124,722,859	79,592,960	0	10,931,502	50,375,233	4,152,611	2,648,711	351,078
<u>BLUE EARTH</u>								
CITY	2,618,521	2,694,080	0	189,760	687,776,810	53,131,150	107,273,515	250,000
TOWN	570,071,115	243,124,960	0	4,272,940	294,543,393	24,573,246	1,438,100	233,444
TOTAL	572,689,636	245,819,040	0	4,462,700	982,320,203	77,704,396	108,711,615	483,444
<u>BROWN</u>								
CITY	2,543,682	1,927,600	0	0	424,447,807	20,958,786	15,188,591	65,500
TOWN	442,733,485	137,988,400	0	0	57,204,791	6,424,428	91,431	78,833
TOTAL	445,277,167	139,916,000	0	0	481,652,598	27,383,214	15,280,022	144,333
<u>CARLTON</u>								
CITY	2,637,975	460,240	1,163,280	883,600	295,615,987	17,090,372	13,558,965	139,944
TOWN	89,085,228	7,152,480	14,288,400	32,223,204	290,865,901	9,395,651	506,980	427,334
TOTAL	91,723,203	7,612,720	15,451,680	33,106,804	586,481,888	26,486,023	14,065,945	567,278
<u>CARVER</u>								
CITY	18,257,015	16,100,160	0	4,685,284	2,185,826,777	117,022,804	77,424,537	1,014,500
TOWN	299,676,403	35,931,280	0	2,283,136	321,112,791	18,548,557	53,500	1,625,778
TOTAL	317,933,418	52,031,440	0	6,968,420	2,506,939,568	135,571,361	77,478,037	2,640,278
<u>CASS</u>								
CITY	1,704,740	195,360	942,560	168,952,926	181,875,313	12,274,304	6,321,712	24,884,310
TOWN	85,215,456	11,895,440	23,938,960	563,748,421	466,751,517	25,103,470	974,820	48,627,377
TOTAL	86,920,196	12,090,800	24,881,520	732,701,347	648,626,830	37,377,774	7,296,532	73,511,687

TABLE 29
1998 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS
BY COUNTY BY CITY AND TOWNSHIP
PART A

FARM				RESIDENTIAL				
COUNTY	HOMESTEAD	NON	TIMBER	SEASONAL	HOMESTEAD	NON	APARTMENT	SEASONAL
		HOMESTEAD		RESIDENTIAL		HOMESTEAD		COMMERCIAL
CHIPPEWA								
CITY	1,630,724	1,557,600	0	2,320	134,117,720	9,786,309	6,730,367	0
TOWN	295,604,731	147,061,600	0	40,960	32,350,265	4,523,232	28,500	0
TOTAL	297,235,455	148,619,200	0	43,280	166,467,985	14,309,541	6,758,867	0
CHISAGO								
CITY	36,225,570	7,838,720	85,280	6,659,665	510,246,117	29,483,675	29,081,972	701,000
TOWN	241,593,628	23,148,876	25,680	36,999,666	555,279,564	34,159,361	1,755,089	3,360,066
TOTAL	277,819,198	30,987,596	110,960	43,659,331	1,065,525,681	63,643,036	30,837,061	4,061,066
CLAY								
CITY	1,854,970	4,035,920	0	0	683,733,591	31,870,647	68,949,380	651,611
TOWN	323,959,846	190,818,460	142,560	2,392,023	142,176,743	9,288,692	22,100	220,433
TOTAL	325,814,816	194,854,380	142,560	2,392,023	825,910,334	41,159,339	68,971,480	872,044
CLEARWATER								
CITY	625,616	177,280	5,840	13,200	21,330,385	2,166,176	2,986,565	10,000
TOWN	93,730,114	15,881,360	4,876,320	13,781,085	40,922,489	3,029,462	0	359,811
TOTAL	94,355,730	16,058,640	4,882,160	13,794,285	62,252,874	5,195,638	2,986,565	369,811
COOK								
CITY	0	0	16,240	2,946,851	34,891,594	3,164,172	2,079,228	4,673,944
TOWN	2,280,069	60,480	5,089,280	252,638,306	128,963,040	6,050,314	280,340	17,322,123
TOTAL	2,280,069	60,480	5,105,520	255,585,157	163,854,634	9,214,486	2,359,568	21,996,067
COTTONWOOD								
CITY	1,424,743	932,320	0	247,951	114,780,465	7,734,376	5,311,417	0
TOWN	344,848,375	193,581,120	0	129,700	14,936,059	4,340,464	467,240	0
TOTAL	346,273,118	194,513,440	0	377,651	129,716,524	12,074,840	5,778,657	0
CROW WING								
CITY	5,465,622	795,360	11,405,680	423,205,638	667,051,276	62,554,050	37,320,291	31,886,044
TOWN	109,220,888	7,953,680	42,974,240	648,882,488	708,957,862	31,095,677	2,231,920	37,541,479
TOTAL	114,686,510	8,749,040	54,379,920	1,072,088,126	1,376,009,138	93,649,727	39,552,211	69,427,523
DAKOTA								
CITY	47,145,816	57,072,320	0	2,813,916	11,741,834,710	453,723,568	844,501,601	5,927,444
TOWN	288,926,587	63,410,160	111,200	1,012,896	446,436,551	28,223,895	1,460,040	5,563,255
TOTAL	336,072,403	120,482,480	111,200	3,826,812	12,188,271,261	481,947,463	845,961,641	11,490,699
DODGE								
CITY	2,750,485	874,800	0	0	187,138,050	7,274,281	7,769,614	0
TOWN	325,851,751	102,926,056	0	0	108,487,967	9,773,553	60,520	139,611
TOTAL	328,602,236	103,800,856	0	0	295,626,017	17,047,834	7,830,134	139,611
DOUGLAS								
CITY	2,883,000	1,233,360	0	5,419,196	200,365,141	25,414,758	33,404,984	623,600
TOWN	217,406,942	37,468,640	1,065,680	232,706,887	555,258,999	31,086,832	2,822,137	17,215,454
TOTAL	220,289,942	38,702,000	1,065,680	238,126,083	755,624,140	56,501,590	36,227,121	17,839,054
FARIBAULT								
CITY	3,776,401	2,137,840	0	0	136,539,555	9,519,517	5,400,155	500
TOWN	447,131,787	275,440,720	0	1,216,720	30,259,171	8,137,570	0	319,000
TOTAL	450,908,188	277,578,560	0	1,216,720	166,798,726	17,657,087	5,400,155	319,500

TABLE 29
1998 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS
BY COUNTY BY CITY AND TOWNSHIP
PART A

FARM				RESIDENTIAL				
COUNTY	HOMESTEAD	NON	TIMBER	SEASONAL	NON		APARTMENT	SEASONAL
		HOMESTEAD		RESIDENTIAL	HOMESTEAD	COMMERCIAL		
FILLMORE								
CITY	17,124,437	4,442,240	0	480,240	202,766,569	13,522,433	12,060,640	231,167
TOWN	416,477,702	110,079,840	8,640	2,874,191	32,451,152	12,388,863	1,000	422,056
TOTAL	433,602,139	114,522,080	8,640	3,354,431	235,217,721	25,911,296	12,061,640	653,223
FREEBORN								
CITY	1,763,919	1,910,400	0	640	393,163,965	19,770,589	18,344,113	449,111
TOWN	450,191,239	169,510,240	0	281,760	108,216,514	6,078,185	73,078	438,333
TOTAL	451,955,158	171,420,640	0	282,400	501,380,479	25,848,774	18,417,191	887,444
GOODHUE								
CITY	13,052,571	6,187,280	111,680	3,220,102	724,214,871	44,645,009	53,159,657	2,184,989
TOWN	550,502,530	120,433,120	1,986,640	10,540,480	301,989,999	21,877,992	613,129	2,252,000
TOTAL	563,555,101	126,620,400	2,098,320	13,760,582	1,026,204,870	66,523,001	53,772,786	4,436,989
GRANT								
CITY	2,561,298	1,288,240	0	208,960	41,325,497	2,976,590	2,415,127	51,300
TOWN	187,198,910	99,568,060	0	11,439,896	23,673,618	3,769,154	11,900	609,067
TOTAL	189,760,208	100,856,300	0	11,648,856	64,999,115	6,745,744	2,427,027	660,367
HENNEPIN								
CITY	176,045,001	106,100,640	0	63,155,756	38,709,492,460	2,339,313,287	3,653,568,184	8,339,555
TOWN	17,987,402	3,359,520	0	0	110,400,205	3,096,330	0	0
TOTAL	194,032,403	109,460,160	0	63,155,756	38,819,892,665	2,342,409,617	3,653,568,184	8,339,555
HOUSTON								
CITY	3,130,914	925,120	0	2,898,736	242,950,501	15,547,643	11,598,267	0
TOWN	265,763,194	33,686,160	42,240	1,670,011	99,172,281	11,262,888	105,278	783,278
TOTAL	268,894,108	34,611,280	42,240	4,568,747	342,122,782	26,810,531	11,703,545	783,278
HUBBARD								
CITY	514,923	947,040	113,280	3,535,483	55,081,290	8,894,140	6,820,689	526,467
TOWN	74,842,125	18,902,960	18,929,840	274,293,425	321,949,855	20,271,494	437,100	27,239,955
TOTAL	75,357,048	19,850,000	19,043,120	277,828,908	377,031,145	29,165,634	7,257,789	27,766,422
ISANTI								
CITY	748,770	2,470,400	0	2,000	167,127,401	10,834,787	19,719,949	0
TOWN	255,585,168	28,176,800	1,054,640	25,484,573	461,640,727	23,551,511	327,600	2,088,211
TOTAL	256,333,938	30,647,200	1,054,640	25,486,573	628,768,128	34,386,298	20,047,549	2,088,211
ITASCA								
CITY	682,073	604,000	2,181,280	13,049,808	308,978,105	25,073,494	24,587,158	382,500
TOWN	59,816,262	3,162,960	40,770,000	261,979,604	624,310,490	20,951,104	722,200	20,446,221
TOTAL	60,498,335	3,766,960	42,951,280	275,029,412	933,288,595	46,024,598	25,309,358	20,828,721
JACKSON								
CITY	1,467,653	1,359,760	0	0	96,908,280	6,063,553	4,744,975	228,000
TOWN	427,118,951	258,182,000	0	2,787,953	25,202,995	7,646,787	0	102,222
TOTAL	428,586,604	259,541,760	0	2,787,953	122,111,275	13,710,340	4,744,975	330,222
KANABEC								
CITY	1,729,308	248,800	0	46,000	52,411,347	6,231,005	6,741,188	0
TOWN	135,338,767	16,251,280	8,931,840	33,941,010	150,138,428	17,543,254	221,900	1,192,000
TOTAL	137,068,075	16,500,080	8,931,840	33,987,010	202,549,775	23,774,259	6,963,088	1,192,000

TABLE 29
1998 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS
BY COUNTY BY CITY AND TOWNSHIP
PART A

FARM				RESIDENTIAL				
COUNTY	HOMESTEAD	NON HOMESTEAD	TIMBER	SEASONAL RESIDENTIAL	HOMESTEAD	NON HOMESTEAD	APARTMENT	SEASONAL COMMERCIAL
<u>KANDIYOHI</u>								
CITY	3,438,837	3,277,360	0	6,074,707	462,673,533	34,172,663	43,430,079	783,666
TOWN	396,496,751	160,607,240	753,280	123,381,710	390,983,608	24,687,795	593,120	4,187,711
TOTAL	399,935,588	163,884,600	753,280	129,456,417	853,657,141	58,860,458	44,023,199	4,971,377
<u>KITTSO</u>								
CITY	1,731,989	619,200	0	163,120	31,193,023	3,170,305	2,939,556	2,167
TOWN	151,468,342	131,124,560	222,640	3,559,624	5,880,599	1,918,264	0	53,778
TOTAL	153,200,331	131,743,760	222,640	3,722,744	37,073,622	5,088,569	2,939,556	55,945
<u>KOOCHICHING</u>								
CITY	612,729	103,280	34,800	305,440	120,888,624	9,223,996	5,874,267	156,722
TOWN	37,995,420	6,563,520	7,358,080	34,254,231	112,781,737	4,328,138	0	1,573,611
TOTAL	38,608,149	6,666,800	7,392,880	34,559,671	233,670,361	13,552,134	5,874,267	1,730,333
<u>LAC QUI PARLE</u>								
CITY	517,242	512,160	0	45,200	46,232,327	3,501,354	2,270,921	0
TOWN	266,413,323	133,538,320	0	232,400	16,011,993	4,146,009	0	201,667
TOTAL	266,930,565	134,050,480	0	277,600	62,244,320	7,647,363	2,270,921	201,667
<u>LAKE</u>								
CITY	0	0	99,680	2,845,453	90,689,785	7,873,508	2,754,271	0
TOWN	1,012,737	5,280	43,923,920	83,259,896	140,262,314	11,599,666	49,600	7,126,967
TOTAL	1,012,737	5,280	44,023,600	86,105,349	230,952,099	19,473,174	2,803,871	7,126,967
<u>LAKE OF THE WOODS</u>								
CITY	98,914	380,160	17,920	233,760	14,615,888	1,627,175	690,979	0
TOWN	28,532,861	7,836,880	8,854,640	34,408,251	46,658,224	2,007,679	818,182	8,886,710
TOTAL	28,631,775	8,217,040	8,872,560	34,642,011	61,274,112	3,634,854	1,509,161	8,886,710
<u>LE SUEUR</u>								
CITY	1,501,700	1,454,720	0	6,308,498	302,917,363	17,725,444	12,683,378	492,100
TOWN	331,375,990	80,132,720	0	45,129,735	248,000,085	14,325,438	396,920	4,491,434
TOTAL	332,877,690	81,587,440	0	51,438,233	550,917,448	32,050,882	13,080,298	4,983,534
<u>LINCOLN</u>								
CITY	1,953,028	551,600	0	132,400	43,680,524	3,220,272	1,706,724	150,578
TOWN	148,944,847	72,185,840	0	6,222,267	11,569,346	3,444,254	0	133,333
TOTAL	150,897,875	72,737,440	0	6,354,667	55,249,870	6,664,526	1,706,724	283,911
<u>LYON</u>								
CITY	1,779,427	2,306,880	0	16,320	337,389,537	23,900,388	42,811,421	129,389
TOWN	333,492,202	165,524,880	0	17,840	57,116,613	8,674,904	70,720	0
TOTAL	335,271,629	167,831,760	0	34,160	394,506,150	32,575,292	42,882,141	129,389
<u>MCLEOD</u>								
CITY	1,618,642	1,546,800	0	100,222	546,857,330	20,855,076	38,720,215	627,722
TOWN	363,468,712	85,247,760	0	744,340	168,670,913	10,751,234	17,000	258,889
TOTAL	365,087,354	86,794,560	0	844,562	715,528,243	31,606,310	38,737,215	886,611
<u>MAHNOMEN</u>								
CITY	406,629	273,280	0	0	19,952,822	1,394,518	1,751,716	0
TOWN	74,712,634	30,478,960	2,739,760	11,093,920	19,226,488	2,081,070	0	663,822
TOTAL	75,119,263	30,752,240	2,739,760	11,093,920	39,179,310	3,475,588	1,751,716	663,822

TABLE 29
1998 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS
BY COUNTY BY CITY AND TOWNSHIP
PART A

COUNTY	FARM		TIMBER	SEASONAL RESIDENTIAL	RESIDENTIAL			SEASONAL COMMERCIAL
	HOMESTEAD	NON HOMESTEAD			HOMESTEAD	NON HOMESTEAD	APARTMENT	
<u>MARSHALL</u>								
CITY	952,303	981,200	0	159,280	53,763,834	3,379,995	2,915,722	0
TOWN	252,219,592	193,235,440	2,353,920	3,159,760	19,556,026	3,032,175	20,800	8,778
TOTAL	253,171,895	194,216,640	2,353,920	3,319,040	73,319,860	6,412,170	2,936,522	8,778
<u>MARTIN</u>								
CITY	6,233,638	6,455,040	0	419,078	264,598,994	15,165,384	10,865,494	13,389
TOWN	462,470,822	322,040,880	0	819,120	38,906,851	11,492,813	11,700	424,667
TOTAL	468,704,460	328,495,920	0	1,238,198	303,505,845	26,658,197	10,877,194	438,056
<u>MEEKER</u>								
CITY	1,685,513	1,397,920	0	93,040	178,963,648	13,027,844	9,997,078	0
TOWN	310,211,536	90,034,800	0	56,699,268	200,165,189	15,251,336	0	378,144
TOTAL	311,897,049	91,432,720	0	56,792,308	379,128,837	28,279,180	9,997,078	378,144
<u>MILLE LACS</u>								
CITY	1,388,778	115,840	17,600	8,512,469	139,255,266	10,204,133	14,025,291	1,360,078
TOWN	123,235,531	11,035,680	2,121,840	85,469,879	219,817,956	16,705,832	303,400	5,651,788
TOTAL	124,624,309	11,151,520	2,139,440	93,982,348	359,073,222	26,909,965	14,328,691	7,011,866
<u>MORRISON</u>								
CITY	12,974,101	973,840	0	144,480	183,546,352	15,228,250	18,200,422	0
TOWN	322,541,536	31,338,720	1,966,640	103,590,914	248,916,217	15,049,615	224,011	2,759,089
TOTAL	335,515,637	32,312,560	1,966,640	103,735,394	432,462,569	30,277,865	18,424,433	2,759,089
<u>MOWER</u>								
CITY	4,904,150	1,740,880	0	481,969	529,243,590	21,846,601	21,698,583	257,389
TOWN	460,537,473	175,676,240	0	13,840	103,340,183	6,779,595	346,400	933,278
TOTAL	465,441,623	177,417,120	0	495,809	632,583,773	28,626,196	22,044,983	1,190,667
<u>MURRAY</u>								
CITY	1,784,878	811,360	0	1,200	70,591,262	4,350,423	3,207,059	10,111
TOWN	294,356,461	183,588,800	0	21,826,000	32,465,605	4,412,706	0	205,389
TOTAL	296,141,339	184,400,160	0	21,827,200	103,056,867	8,763,129	3,207,059	215,500
<u>NICOLLET</u>								
CITY	3,236,286	1,822,000	0	0	513,870,317	29,335,484	33,482,248	0
TOWN	364,129,544	99,506,940	566,400	1,619,302	110,609,475	7,666,225	39,826	836,611
TOTAL	367,365,830	101,328,940	566,400	1,619,302	624,479,792	37,001,709	33,522,074	836,611
<u>NOBLES</u>								
CITY	3,090,693	2,559,920	0	118,400	256,946,711	21,956,409	20,511,478	474,056
TOWN	371,871,948	241,000,240	0	0	30,682,127	6,099,753	3,111	0
TOTAL	374,962,641	243,560,160	0	118,400	287,628,838	28,056,162	20,514,589	474,056
<u>NORMAN</u>								
CITY	429,740	313,360	0	0	46,742,754	3,521,901	2,544,894	0
TOWN	189,151,250	163,739,280	140,720	0	13,662,716	4,006,777	29,389	41,000
TOTAL	189,580,990	164,052,640	140,720	0	60,405,470	7,528,678	2,574,283	41,000
<u>OLMSTED</u>								
CITY	4,647,880	7,598,640	0	1,751,393	2,326,452,646	148,270,654	163,361,477	170,000
TOWN	451,435,080	91,929,600	0	1,266,744	653,058,812	40,125,338	2,743,447	180,389
TOTAL	456,082,960	99,528,240	0	3,018,137	2,979,511,458	188,395,992	166,104,924	350,389

TABLE 29
1998 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS
BY COUNTY BY CITY AND TOWNSHIP
PART A

COUNTY	FARM			SEASONAL RESIDENTIAL	RESIDENTIAL			SEASONAL COMMERCIAL
	HOMESTEAD	NON HOMESTEAD	TIMBER		HOMESTEAD	NON HOMESTEAD	APARTMENT	
<u>OTTER TAIL</u>								
CITY	7,943,274	2,384,480	74,320	12,788,826	392,938,089	30,633,311	40,760,105	642,811
TOWN	516,619,144	134,131,760	13,729,520	496,401,727	550,437,517	35,135,761	2,221,849	27,390,314
TOTAL	524,562,418	136,516,240	13,803,840	509,190,553	943,375,606	65,769,072	42,981,954	28,033,125
<u>PENNINGTON</u>								
CITY	45,366	143,120	0	83,631	117,327,350	7,453,876	9,195,047	0
TOWN	96,325,864	35,013,040	64,400	106,160	45,372,293	2,811,669	128,600	0
TOTAL	96,371,230	35,156,160	64,400	189,791	162,699,643	10,265,545	9,323,647	0
<u>PINE</u>								
CITY	20,165,939	2,571,600	239,680	3,471,280	119,563,820	15,056,430	13,478,715	548,733
TOWN	186,702,899	22,516,720	5,315,360	157,725,061	232,465,125	25,880,349	586,240	2,306,813
TOTAL	206,868,838	25,088,320	5,555,040	161,196,341	352,028,945	40,936,779	14,064,955	2,855,546
<u>PIPESTONE</u>								
CITY	4,819,563	1,120,480	0	74,640	94,597,146	7,242,977	3,791,932	23,611
TOWN	174,660,448	101,108,320	0	28,640	13,609,407	2,153,008	911,720	0
TOTAL	179,480,011	102,228,800	0	103,280	108,206,553	9,395,985	4,703,652	23,611
<u>POLK</u>								
CITY	2,112,964	4,760,000	0	16,160	288,944,453	19,106,344	19,286,915	165,778
TOWN	399,489,310	386,285,200	0	39,913,216	86,731,473	8,184,695	29,600	86,667
TOTAL	401,602,274	391,045,200	0	39,929,376	375,675,926	27,291,039	19,316,515	252,445
<u>POPE</u>								
CITY	572,847	236,480	0	2,330,305	77,966,708	7,171,793	6,187,458	707,589
TOWN	189,266,341	66,554,720	431,120	48,914,813	73,188,981	7,511,765	11,911	1,684,556
TOTAL	189,839,188	66,791,200	431,120	51,245,118	151,155,689	14,683,558	6,199,369	2,392,145
<u>RAMSEY</u>								
CITY	2,237,568	7,889,040	0	7,130,985	12,857,052,418	594,457,812	1,295,713,079	1,687,110
TOWN	0	1,490,640	0	938,582	499,047,042	15,617,144	2,220,000	0
TOTAL	2,237,568	9,379,680	0	8,069,567	13,356,099,460	610,074,956	1,297,933,079	1,687,110
<u>RED LAKE</u>								
CITY	1,036,008	721,360	0	0	20,672,934	817,797	1,803,869	2,111
TOWN	58,351,674	30,602,160	257,360	0	6,508,571	1,213,973	0	33,389
TOTAL	59,387,682	31,323,520	257,360	0	27,181,505	2,031,770	1,803,869	35,500
<u>REDWOOD</u>								
CITY	3,411,621	2,913,040	0	0	168,140,989	9,511,028	10,248,580	0
TOWN	487,146,483	304,161,040	0	22,480	24,833,332	6,669,960	0	0
TOTAL	490,558,104	307,074,080	0	22,480	192,974,321	16,180,988	10,248,580	0
<u>RENVILLE</u>								
CITY	3,262,283	8,780,160	0	0	142,802,747	7,194,109	9,856,587	0
TOWN	655,529,309	333,135,120	0	991,200	31,861,636	8,092,082	36,500	546,678
TOTAL	658,791,592	341,915,280	0	991,200	174,664,383	15,286,191	9,893,087	546,678
<u>RICE</u>								
CITY	4,497,199	3,534,080	0	0	846,201,887	48,328,537	54,372,350	357,556
TOWN	423,640,342	90,342,960	0	27,887,500	378,561,746	26,703,444	186,720	2,423,422
TOTAL	428,137,541	93,877,040	0	27,887,500	1,224,763,633	75,031,981	54,559,070	2,780,978

TABLE 29
1998 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS
BY COUNTY BY CITY AND TOWNSHIP
PART A

COUNTY	FARM			SEASONAL RESIDENTIAL	RESIDENTIAL			SEASONAL COMMERCIAL
	HOMESTEAD	NON HOMESTEAD	TIMBER		HOMESTEAD	NON HOMESTEAD	APARTMENT	
<u>ROCK</u>								
CITY	3,491,126	1,366,240	0	0	114,000,915	7,585,341	5,254,420	0
TOWN	215,254,006	164,442,080	0	0	16,619,853	4,277,401	0	0
TOTAL	218,745,132	165,808,320	0	0	130,620,768	11,862,742	5,254,420	0
<u>ROSEAU</u>								
CITY	513,859	385,840	0	98,320	83,892,994	6,232,772	9,097,961	0
TOWN	192,618,200	52,587,280	1,657,120	9,307,709	100,539,539	7,449,892	1,481,620	536,200
TOTAL	193,132,059	52,973,120	1,657,120	9,406,029	184,432,533	13,682,664	10,579,581	536,200
<u>ST. LOUIS</u>								
CITY	5,683,956	298,320	14,811,680	9,261,790	2,601,586,661	206,224,012	195,104,095	841,489
TOWN	70,992,883	3,151,200	76,412,720	489,978,417	1,263,865,930	42,970,813	1,385,350	30,558,399
TOTAL	76,676,839	3,449,520	91,224,400	499,240,207	3,865,452,591	249,194,825	196,489,445	31,399,888
<u>SCOTT</u>								
CITY	30,502,820	17,774,480	0	7,808,646	2,163,687,528	116,094,461	63,501,173	970,056
TOWN	362,610,231	50,009,600	0	3,905,481	658,258,802	34,788,987	3,170,200	2,629,889
TOTAL	393,113,051	67,784,080	0	11,714,127	2,821,946,330	150,883,448	66,671,373	3,599,945
<u>SHERBURNE</u>								
CITY	42,025,208	9,648,880	0	5,400,918	747,171,107	42,936,646	78,276,792	1,819,889
TOWN	285,582,623	33,134,740	0	39,294,049	747,161,793	47,673,097	507,000	1,478,167
TOTAL	327,607,831	42,783,620	0	44,694,967	1,494,332,900	90,609,743	78,783,792	3,298,056
<u>SIBLEY</u>								
CITY	1,249,190	1,771,120	0	0	134,097,668	6,702,680	4,008,034	39,111
TOWN	436,647,450	151,178,640	0	79,520	69,351,119	8,160,017	431,840	180,835
TOTAL	437,896,640	152,949,760	0	79,520	203,448,787	14,862,697	4,439,874	219,946
<u>STEARNS</u>								
CITY	12,972,696	5,580,720	0	1,383,418	1,670,881,703	95,044,254	211,457,454	1,124,834
TOWN	677,636,961	81,904,720	0	139,460,514	902,420,688	32,801,268	5,458,922	7,535,368
TOTAL	690,609,657	87,485,440	0	140,843,932	2,573,302,391	127,845,522	216,916,376	8,660,202
<u>STEELE</u>								
CITY	1,556,794	3,726,800	0	0	659,831,497	26,631,535	31,665,560	0
TOWN	331,248,957	90,315,440	0	3,368,918	121,071,232	9,335,714	211,720	562,444
TOTAL	332,805,751	94,042,240	0	3,368,918	780,902,729	35,967,249	31,877,280	562,444
<u>STEVENS</u>								
CITY	1,946,994	493,840	0	0	87,193,938	10,150,732	7,570,648	0
TOWN	195,206,199	113,633,760	0	719,280	29,657,754	2,897,226	0	49,889
TOTAL	197,153,193	114,127,600	0	719,280	116,851,692	13,047,958	7,570,648	49,889
<u>SWIFT</u>								
CITY	1,867,287	1,061,600	0	0	85,893,618	6,338,924	5,061,676	0
TOWN	241,330,867	135,996,880	0	239,200	18,910,929	3,805,571	103,120	0
TOTAL	243,198,154	137,058,480	0	239,200	104,804,547	10,144,495	5,164,796	0
<u>TODD</u>								
CITY	1,474,392	156,320	0	2,066,931	103,179,901	9,685,493	7,091,095	1,167,611
TOWN	238,294,399	27,671,760	3,082,480	85,707,288	144,890,757	11,447,084	64,000	3,008,555
TOTAL	239,768,791	27,828,080	3,082,480	87,774,219	248,070,658	21,132,577	7,155,095	4,176,166

TABLE 29
1998 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS
BY COUNTY BY CITY AND TOWNSHIP
PART A

FARM				RESIDENTIAL				
COUNTY	HOMESTEAD	NON	TIMBER	SEASONAL	NON			SEASONAL
		HOMESTEAD		RESIDENTIAL	HOMESTEAD	HOMESTEAD	APARTMENT	COMMERCIAL
<u>TRAVERSE</u>								
CITY	996,014	377,280	0	0	27,634,622	2,666,381	1,922,020	0
TOWN	161,000,574	159,216,780	0	3,741,520	5,416,358	1,755,239	0	54,167
TOTAL	161,996,588	159,594,060	0	3,741,520	33,050,980	4,421,620	1,922,020	54,167
<u>WABASHA</u>								
CITY	4,781,635	2,442,720	19,440	5,770,409	270,152,175	16,541,042	11,298,578	313,278
TOWN	292,491,929	43,387,760	852,560	16,029,669	135,336,919	14,489,641	199,300	1,424,944
TOTAL	297,273,564	45,830,480	872,000	21,800,078	405,489,094	31,030,683	11,497,878	1,738,222
<u>WADENA</u>								
CITY	1,299,734	227,280	0	1,058,560	93,927,896	9,625,415	7,428,378	0
TOWN	88,514,676	12,171,280	598,480	14,207,764	54,146,805	6,272,874	26,100	678,744
TOTAL	89,814,410	12,398,560	598,480	15,266,324	148,074,701	15,898,289	7,454,478	678,744
<u>WASECA</u>								
CITY	619,087	542,080	0	0	234,337,915	15,044,218	14,571,815	50,300
TOWN	332,139,953	123,861,040	0	3,394,758	106,147,915	7,648,698	125,400	305,389
TOTAL	332,759,040	124,403,120	0	3,394,758	340,485,830	22,692,916	14,697,215	355,689
<u>WASHINGTON</u>								
CITY	135,760,681	60,719,200	1,073,760	20,273,504	6,512,885,382	308,094,240	206,099,943	6,546,611
TOWN	140,098,594	27,666,080	2,212,560	37,958,429	1,188,833,968	78,159,936	224,040	2,331,789
TOTAL	275,859,275	88,385,280	3,286,320	58,231,933	7,701,719,350	386,254,176	206,323,983	8,878,400
<u>WATONWAN</u>								
CITY	1,438,258	418,000	0	0	101,972,327	5,605,050	5,386,518	0
TOWN	291,111,072	133,009,040	0	1,388,002	20,368,058	3,501,972	0	244,000
TOTAL	292,549,330	133,427,040	0	1,388,002	122,340,385	9,107,022	5,386,518	244,000
<u>WILKIN</u>								
CITY	1,630,136	2,326,160	0	0	65,074,845	4,473,623	3,577,049	3,722
TOWN	205,658,653	205,843,840	0	0	13,721,340	2,423,605	0	156,778
TOTAL	207,288,789	208,170,000	0	0	78,796,185	6,897,228	3,577,049	160,500
<u>WINONA</u>								
CITY	7,670,504	1,494,800	0	1,253,900	758,062,449	56,689,093	58,361,587	241,344
TOWN	293,038,999	38,292,560	1,075,760	5,835,460	214,986,480	21,589,787	2,446,698	925,889
TOTAL	300,709,503	39,787,360	1,075,760	7,089,360	973,048,929	78,278,880	60,808,285	1,167,233
<u>WRIGHT</u>								
CITY	70,729,800	14,410,960	0	12,010,947	1,329,740,216	93,699,636	87,838,312	4,212,611
TOWN	515,305,334	66,859,520	0	158,148,402	839,948,613	46,207,267	2,822,160	4,258,444
TOTAL	586,035,134	81,270,480	0	170,159,349	2,169,688,829	139,906,903	90,660,472	8,471,055
<u>YELLOW MEDICINE</u>								
CITY	2,765,559	997,360	0	0	84,630,579	6,166,711	4,310,193	0
TOWN	305,865,924	156,197,360	0	0	23,944,557	4,363,002	20,000	91,722
TOTAL	308,631,483	157,194,720	0	0	108,575,136	10,529,713	4,330,193	91,722
<u>STATE TOTAL</u>								
CITY	870,851,804	452,264,000	33,092,480	862,022,185	107,825,903,901	5,942,563,406	8,635,761,557	119,215,786
TOWN	22,635,672,222	8,411,628,272	411,922,400	5,468,506,937	19,556,707,666	1,235,901,780	52,448,791	354,862,580
TOTAL	23,506,524,026	8,863,892,272	445,014,880	6,330,529,122	127,382,611,567	7,178,465,186	8,688,210,348	474,078,366

TABLE 29
1998 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS
BY COUNTY BY CITY AND TOWNSHIP
PART B

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC		RAIL- ROAD	ALL OTHER	MARKET VALUE TOTALS		
			UTILITY	MINERAL			REAL	PERSONAL	REAL & PERSONAL
<u>AITKIN</u>									
CITY	12,569,628	2,452,596	2,000	0	252,200	0	64,422,627	1,060,600	65,483,227
TOWN	5,377,521	314,670	2,424,617	0	1,535,684	47,829	749,998,539	6,815,100	756,813,639
TOTAL	17,947,149	2,767,266	2,426,617	0	1,787,884	47,829	814,421,166	7,875,700	822,296,866
<u>ANOKA</u>									
CITY	947,921,602	645,277,418	24,993,992	0	21,124,920	0	10,829,394,462	168,825,300	10,998,219,762
TOWN	11,546,277	307,959	1,874,257	0	0	0	530,071,020	6,482,800	536,553,820
TOTAL	959,467,879	645,585,377	26,868,249	0	21,124,920	0	11,359,465,482	175,308,100	11,534,773,582
<u>BECKER</u>									
CITY	63,896,378	13,325,232	447,967	0	1,478,542	0	315,009,206	4,466,200	319,475,406
TOWN	10,623,474	1,597,162	3,923,419	0	3,543,598	0	910,848,521	7,364,300	918,212,821
TOTAL	74,519,852	14,922,394	4,371,386	0	5,022,140	0	1,225,857,727	11,830,500	1,237,688,227
<u>BELTRAMI</u>									
CITY	86,050,600	3,451,514	3,131,628	0	1,114,449	0	275,979,770	9,732,300	285,712,070
TOWN	17,485,900	4,745,400	6,151,085	0	821,343	0	661,044,431	20,012,000	681,056,431
TOTAL	103,536,500	8,196,914	9,282,713	0	1,935,792	0	937,024,201	29,744,300	966,768,501
<u>BENTON</u>									
CITY	76,014,516	65,462,889	6,434,942	0	3,161,143	0	590,161,886	10,106,900	600,268,786
TOWN	20,100,140	1,938,482	7,659,972	0	1,395,730	0	494,173,377	14,764,300	508,937,677
TOTAL	96,114,656	67,401,371	14,094,914	0	4,556,873	0	1,084,335,263	24,871,200	1,109,206,463
<u>BIG STONE</u>									
CITY	6,016,809	544,885	1,248,998	0	580,058	0	56,720,301	1,944,000	58,664,301
TOWN	501,061	227,183	1,371,285	0	1,947,312	0	228,492,244	998,700	229,490,944
TOTAL	6,517,870	772,068	2,620,283	0	2,527,370	0	285,212,545	2,942,700	288,155,245
<u>BLUE EARTH</u>									
CITY	276,461,719	54,504,986	29,285,971	0	1,904,228	0	1,216,090,740	18,127,200	1,234,217,940
TOWN	23,813,865	7,050,914	10,330,269	0	1,688,586	0	1,181,140,832	13,871,600	1,195,012,432
TOTAL	300,275,584	61,555,900	39,616,240	0	3,592,814	0	2,397,231,572	31,998,800	2,429,230,372
<u>BROWN</u>									
CITY	62,802,260	29,247,195	71,657	0	461,942	0	557,715,020	1,978,200	559,693,220
TOWN	7,395,911	5,674,118	1,478,976	0	812,970	0	659,883,343	2,911,100	662,794,443
TOTAL	70,198,171	34,921,313	1,550,633	0	1,274,912	0	1,217,598,363	4,889,300	1,222,487,663
<u>CARLTON</u>									
CITY	41,463,882	70,969,023	8,437,053	0	2,271,004	0	454,691,325	12,567,900	467,259,225
TOWN	4,317,485	487,944	32,655,485	0	3,874,676	0	485,280,768	29,269,100	514,549,868
TOTAL	45,781,367	71,456,967	41,092,538	0	6,145,680	0	939,972,093	41,837,000	981,809,093
<u>CARVER</u>									
CITY	219,444,444	227,950,458	892,685	0	748,984	5,114	2,869,372,762	28,177,300	2,897,550,062
TOWN	7,447,604	5,822,064	10,988,680	0	298,762	0	703,788,555	5,901,400	709,689,955
TOTAL	226,892,048	233,772,522	11,881,365	0	1,047,746	5,114	3,573,161,317	34,078,700	3,607,240,017
<u>CASS</u>									
CITY	47,043,629	103,184	535,937	0	572,616	77,171	445,483,762	6,148,200	451,631,962
TOWN	27,101,021	446,130	12,479,238	0	3,256,702	371,656	1,269,910,208	51,246,600	1,321,156,808
TOTAL	74,144,650	549,314	13,015,175	0	3,829,318	448,827	1,715,393,970	57,394,800	1,772,788,770

TABLE 29
1998 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS
BY COUNTY BY CITY AND TOWNSHIP
PART B

							MARKET VALUE TOTALS		
COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC		RAIL-ROAD	ALL OTHER	REAL	PERSONAL	REAL & PERSONAL
			UTILITY	MINERAL					
<u>CHIPPEWA</u>									
CITY	25,950,382	8,271,698	10,369,400	0	618,600	0	199,035,120	4,595,200	203,630,320
TOWN	3,762,731	2,074,958	374,828	0	1,761,954	0	487,583,759	3,794,100	491,377,859
TOTAL	29,713,113	10,346,656	10,744,228	0	2,380,554	0	686,618,879	8,389,300	695,008,179
<u>CHISAGO</u>									
CITY	73,699,816	14,349,305	4,799,562	0	322,857	241,800	713,735,339	16,404,800	730,140,139
TOWN	9,049,294	966,408	17,905,772	0	126,368	86,171	924,455,943	23,829,100	948,285,043
TOTAL	82,749,110	15,315,713	22,705,334	0	449,225	327,971	1,638,191,282	40,233,900	1,678,425,182
<u>CLAY</u>									
CITY	112,855,297	33,548,604	199,138	0	6,236,342	0	943,935,500	10,932,600	954,868,100
TOWN	6,128,294	881,950	1,165,562	0	7,408,997	0	684,605,660	4,785,100	689,390,760
TOTAL	118,983,591	34,430,554	1,364,700	0	13,645,339	0	1,628,541,160	15,717,700	1,644,258,860
<u>CLEARWATER</u>									
CITY	7,678,671	1,085,029	300,628	0	392,314	0	36,771,704	527,100	37,298,804
TOWN	1,421,266	0	66,605,741	0	767,142	0	241,374,790	38,734,100	280,108,890
TOTAL	9,099,937	1,085,029	66,906,369	0	1,159,456	0	278,146,494	39,261,200	317,407,694
<u>COOK</u>									
CITY	10,923,110	0	0	0	0	0	58,695,139	68,700	58,763,839
TOWN	6,521,627	0	940,796	0	294,914	0	420,441,289	9,334,800	429,776,089
TOTAL	17,444,737	0	940,796	0	294,914	0	479,136,428	9,403,500	488,539,928
<u>COTTONWOOD</u>									
CITY	18,778,074	9,254,881	34,829	0	444,114	0	158,943,170	1,583,800	160,526,970
TOWN	1,568,855	7,458,959	1,429,362	0	541,942	0	569,302,076	24,277,900	593,579,976
TOTAL	20,346,929	16,713,840	1,464,191	0	986,056	0	728,245,246	25,861,700	754,106,946
<u>CROW WING</u>									
CITY	246,505,717	12,670,699	3,110,856	19,058	3,181,143	0	1,505,171,434	17,479,000	1,522,650,434
TOWN	41,506,380	5,837,714	10,084,469	69,399	997,056	0	1,647,353,252	17,836,800	1,665,190,052
TOTAL	288,012,097	18,508,413	13,195,325	88,457	4,178,199	0	3,152,524,686	35,315,800	3,187,840,486
<u>DAKOTA</u>									
CITY	1,768,391,461	792,768,522	207,917,976	0	11,545,659	0	15,933,642,993	229,001,200	16,162,644,193
TOWN	15,270,462	6,460,400	3,310,372	0	1,038,484	0	861,224,302	19,566,100	880,790,402
TOTAL	1,783,661,923	799,228,922	211,228,348	0	12,584,143	0	16,794,867,295	248,567,300	17,043,434,595
<u>DODGE</u>									
CITY	21,568,870	12,416,967	400,033	0	168,828	0	240,361,928	4,190,100	244,552,028
TOWN	3,142,220	597,028	567,416	0	400,428	0	551,946,550	4,648,300	556,594,850
TOTAL	24,711,090	13,013,995	967,449	0	569,256	0	792,308,478	8,838,400	801,146,878
<u>DOUGLAS</u>									
CITY	115,684,924	18,005,685	5,701,770	0	316,542	0	409,052,960	5,292,900	414,345,860
TOWN	28,646,660	150,800	4,555,825	0	376,571	0	1,128,761,427	5,325,600	1,134,087,027
TOTAL	144,331,584	18,156,485	10,257,595	0	693,113	0	1,537,814,387	10,618,500	1,548,432,887
<u>FARIBAULT</u>									
CITY	22,079,654	20,472,475	648,331	0	1,098,742	0	201,673,170	3,258,500	204,931,670
TOWN	907,835	2,694,902	1,957,676	0	2,320,428	0	770,385,809	3,685,000	774,070,809
TOTAL	22,987,489	23,167,377	2,606,007	0	3,419,170	0	972,058,979	6,943,500	979,002,479

TABLE 29
1998 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS
BY COUNTY BY CITY AND TOWNSHIP
PART B

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL	RAIL- ROAD	ALL OTHER	MARKET VALUE TOTALS		
							REAL	PERSONAL	REAL & PERSONAL
<u>FILLMORE</u>									
CITY	38,296,673	5,660,950	516,657	0	0	0	295,102,006	3,481,200	298,583,206
TOWN	4,159,595	65,200	2,600,437	0	0	0	581,528,676	7,212,500	588,741,176
TOTAL	42,456,268	5,726,150	3,117,094	0	0	0	876,630,682	10,693,700	887,324,382
<u>FREEBORN</u>									
CITY	63,599,577	35,730,732	3,578,864	0	1,016,241	0	539,328,151	10,607,400	549,935,551
TOWN	4,602,927	1,104,746	4,418,933	0	2,387,051	0	747,303,006	24,419,800	771,722,806
TOTAL	68,202,504	36,835,478	7,997,797	0	3,403,292	0	1,286,631,157	35,027,200	1,321,658,357
<u>GOODHUE</u>									
CITY	141,567,178	68,108,680	390,439,485	0	1,940,514	0	1,448,832,016	18,487,800	1,467,319,816
TOWN	14,152,983	1,961,645	929,158	0	363,668	0	1,027,603,344	6,401,500	1,034,004,844
TOTAL	155,720,161	70,070,325	391,368,643	0	2,304,182	0	2,476,435,360	24,889,300	2,501,324,660
<u>GRANT</u>									
CITY	10,292,028	0	140,456	0	475,942	0	61,735,438	2,840,200	64,575,638
TOWN	955,562	0	705,868	0	1,218,542	0	329,150,577	4,465,000	333,615,577
TOTAL	11,247,590	0	846,324	0	1,694,484	0	390,886,015	7,305,200	398,191,215
<u>JENNEPIN</u>									
CITY	10,795,547,673	3,687,860,520	242,067,789	0	56,976,623	0	59,838,467,488	926,320,379	60,764,787,867
TOWN	11,098,800	13,621,759	1,380,800	0	160,200	0	161,105,016	1,848,200	162,953,216
TOTAL	10,806,646,473	3,701,482,279	243,448,589	0	57,136,823	0	59,999,572,504	928,168,579	60,927,741,083
<u>HOUSTON</u>									
CITY	27,774,110	2,208,652	497,457	0	144,318	0	307,675,718	3,900,200	311,575,918
TOWN	4,585,381	416,715	1,973,670	0	789,660	0	420,250,756	5,746,000	425,996,756
TOTAL	32,359,491	2,625,367	2,471,127	0	933,978	0	727,926,474	9,646,200	737,572,674
<u>HUBBARD</u>									
CITY	32,828,705	12,057,616	115,314	0	0	0	121,434,947	3,668,400	125,103,347
TOWN	13,650,524	11,403,429	5,680,856	0	554,322	0	788,155,885	19,171,400	807,327,285
TOTAL	46,479,229	23,461,045	5,796,170	0	554,322	0	909,590,832	22,839,800	932,430,632
<u>ISANTI</u>									
CITY	59,354,852	6,250,400	2,268,180	0	704,028	0	269,480,767	5,373,800	274,854,567
TOWN	10,058,708	312,743	3,797,870	0	838,954	0	812,917,505	6,506,300	819,423,805
TOTAL	69,413,560	6,563,143	6,066,050	0	1,542,982	0	1,082,398,272	11,880,100	1,094,278,372
<u>ITASCA</u>									
CITY	93,528,746	51,099,360	231,851,449	201,687	2,186,210	0	754,405,870	15,515,000	769,920,870
TOWN	13,905,632	9,769,695	36,738,908	160,457	3,776,500	0	1,096,510,033	70,091,300	1,166,601,333
TOTAL	107,434,378	60,869,055	268,590,357	362,144	5,962,710	0	1,850,915,903	85,606,300	1,936,522,203
<u>JACKSON</u>									
CITY	20,423,017	30,000	22,314	0	260,914	0	131,508,466	1,290,100	132,798,566
TOWN	2,937,759	16,123,775	4,831,428	0	936,256	0	745,870,126	11,950,100	757,820,226
TOTAL	23,360,776	16,153,775	4,853,742	0	1,197,170	0	877,378,592	13,240,200	890,618,792
<u>KANABEC</u>									
CITY	16,662,844	6,843,151	160,628	0	307,514	0	91,381,785	1,556,800	92,938,585
TOWN	5,182,489	430,666	120,918	0	577,314	0	369,869,866	658,200	370,528,066
TOTAL	21,845,333	7,273,817	281,546	0	884,828	0	461,251,651	2,215,000	463,466,651

TABLE 29
1998 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS
BY COUNTY BY CITY AND TOWNSHIP
PART B

							MARKET VALUE TOTALS		
COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC		RAIL-ROAD	ALL OTHER	REAL	PERSONAL	REAL & PERSONAL
			UTILITY	MINERAL					
<u>KANDIYOHI</u>									
CITY	117,157,317	30,584,257	1,721,591	0	2,874,567	0	706,188,577	6,568,000	712,756,577
TOWN	19,444,347	3,664,636	2,393,912	0	2,098,281	0	1,129,292,391	7,742,600	1,137,034,991
TOTAL	136,601,664	34,248,893	4,115,503	0	4,972,848	0	1,835,480,968	14,310,600	1,849,791,568
<u>KITTSO</u>									
CITY	6,249,527	130,809	925,494	0	572,943	0	47,698,133	4,917,100	52,615,233
TOWN	1,442,643	1,020	27,671,262	0	2,678,340	0	326,021,072	28,189,200	354,210,272
TOTAL	7,692,170	131,829	28,596,756	0	3,251,283	0	373,719,205	33,106,300	406,825,505
<u>KOOCHICING</u>									
CITY	24,709,959	65,558,543	4,591,303	0	1,962,440	0	234,022,103	4,685,900	238,708,003
TOWN	2,691,906	157,796	2,045,399	0	3,472,812	0	213,222,650	5,246,300	218,468,950
TOTAL	27,401,865	65,716,339	6,636,702	0	5,435,252	0	447,244,753	9,932,200	457,176,953
<u>LAC QUI PARLE</u>									
CITY	6,244,894	6,388,269	263,000	0	284,428	0	66,259,795	3,154,000	69,413,795
TOWN	1,377,306	2,660,539	926,372	0	1,850,484	0	427,358,413	3,002,200	430,360,613
TOTAL	7,622,200	9,048,808	1,189,372	0	2,134,912	0	493,618,208	6,156,200	499,774,408
<u>LAKE</u>									
CITY	17,984,265	723,155	457,776	0	657,800	0	124,085,693	1,901,600	125,987,293
TOWN	5,610,109	4,732,897	3,284,315	0	7,066,600	0	307,934,301	4,330,000	312,264,301
TOTAL	23,594,374	5,456,052	3,742,091	0	7,724,400	0	432,019,994	6,231,600	438,251,594
<u>LAKE OF THE WOODS</u>									
CITY	7,167,544	3,110,543	280,515	0	235,228	0	28,458,626	949,800	29,408,426
TOWN	1,468,044	722,926	445,544	0	675,028	0	141,314,969	823,600	142,138,569
TOTAL	8,635,588	3,833,469	726,059	0	910,256	0	169,773,595	1,773,400	171,546,995
<u>LE SUEUR</u>									
CITY	30,111,159	26,182,760	2,329,918	0	1,163,542	0	402,870,582	4,605,100	407,475,682
TOWN	7,755,284	9,006,481	1,115,999	0	1,198,342	0	742,928,428	7,962,000	750,890,428
TOTAL	37,866,443	35,189,241	3,445,917	0	2,361,884	0	1,145,799,010	12,567,100	1,158,366,110
<u>LINCOLN</u>									
CITY	5,686,449	1,419,650	705,167	0	81,828	0	59,288,220	829,900	60,118,120
TOWN	708,249	69,306	1,639,700	0	519,763	0	245,436,905	31,058,800	276,495,705
TOTAL	6,394,698	1,488,956	2,344,867	0	601,591	0	304,725,125	31,888,700	336,613,825
<u>LYON</u>									
CITY	76,447,122	57,320,478	1,053,457	0	1,238,770	0	544,393,189	6,269,400	550,662,589
TOWN	4,153,497	509,914	12,865,383	0	2,493,713	0	584,919,666	21,165,500	606,085,166
TOTAL	80,600,619	57,830,392	13,918,840	0	3,732,483	0	1,129,312,855	27,434,900	1,156,747,755
<u>MCLEOD</u>									
CITY	80,083,548	46,413,645	296,742	0	433,314	0	737,553,256	3,197,800	740,751,056
TOWN	7,798,114	783,273	1,054,229	0	261,514	0	639,055,978	3,315,500	642,371,478
TOTAL	87,881,662	47,196,918	1,350,971	0	694,828	0	1,376,609,234	6,513,300	1,383,122,534
<u>MAHNOMEN</u>									
CITY	11,328,253	0	131,498	0	87,000	0	35,325,716	2,388,400	37,714,116
TOWN	3,958,972	0	447,970	0	508,628	0	145,912,224	971,700	146,883,924
TOTAL	15,287,225	0	579,468	0	595,628	0	181,237,940	3,360,100	184,598,040

TABLE 29
1998 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS
BY COUNTY BY CITY AND TOWNSHIP
PART B

							MARKET VALUE TOTALS		
COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC		RAIL-ROAD	ALL OTHER	REAL	PERSONAL	REAL & PERSONAL
			UTILITY	MINERAL					
MARSHALL									
CITY	10,517,856	121,388	424,870	0	561,464	0	73,777,912	4,424,400	78,202,312
TOWN	2,862,481	30,898	23,260,285	0	2,466,025	0	502,206,180	48,043,000	550,249,180
TOTAL	13,380,337	152,286	23,685,155	0	3,027,489	0	575,984,092	52,467,400	628,451,492
MARTIN									
CITY	57,498,343	17,722,555	344,229	0	1,211,086	0	380,527,230	4,344,000	384,871,230
TOWN	1,857,497	2,188,285	28,194,721	0	1,874,112	0	870,281,468	30,022,400	900,303,868
TOTAL	59,355,840	19,910,840	28,538,950	0	3,085,198	0	1,250,808,698	34,366,400	1,285,175,098
MEEKER									
CITY	28,250,825	13,076,217	228,200	0	799,134	0	247,519,419	5,163,800	252,683,219
TOWN	7,364,500	665,449	1,401,449	0	1,596,868	0	683,768,539	7,819,900	691,588,439
TOTAL	35,615,325	13,741,666	1,629,649	0	2,396,002	0	931,287,958	12,983,700	944,271,658
MILLE LACS									
CITY	29,371,340	7,688,531	1,192,743	0	0	0	213,132,069	5,548,200	218,680,269
TOWN	13,849,177	43,212	4,326,652	0	0	0	482,560,947	7,519,300	490,080,247
TOTAL	43,220,517	7,731,743	5,519,395	0	0	0	695,693,016	13,067,500	708,760,516
MORRISON									
CITY	48,867,064	11,830,470	3,166,081	0	1,770,228	0	296,701,288	7,609,800	304,311,088
TOWN	11,968,859	0	10,856,219	0	2,639,056	0	751,850,876	15,902,600	767,753,476
TOTAL	60,835,923	11,830,470	14,022,300	0	4,409,284	0	1,048,552,164	23,512,400	1,072,064,564
MOWER									
CITY	68,925,391	44,411,314	1,948,138	0	406,567	0	695,864,572	3,846,900	699,711,472
TOWN	6,991,684	151,514	3,299,566	0	783,558	0	758,853,331	12,673,500	771,526,831
TOTAL	75,917,075	44,562,828	5,247,704	0	1,190,125	0	1,454,717,903	16,520,400	1,471,238,303
MURRAY									
CITY	10,439,854	2,640,407	101,914	0	0	0	93,938,468	2,262,900	96,201,368
TOWN	2,223,183	678,714	812,342	0	0	0	540,569,200	12,869,800	553,439,000
TOTAL	12,663,037	3,319,121	914,256	0	0	0	634,507,668	15,132,700	649,640,368
NICOLLET									
CITY	56,346,663	48,317,595	864,487	0	0	0	687,275,080	5,947,100	693,222,180
TOWN	1,389,562	1,648,727	2,359,590	0	0	0	590,372,202	3,799,300	594,171,502
TOTAL	57,736,225	49,966,322	3,224,077	0	0	0	1,277,647,282	9,746,400	1,287,393,682
NOBLES									
CITY	56,036,816	27,222,916	184,658	0	790,228	0	389,892,285	3,262,000	393,154,285
TOWN	3,040,357	1,878,102	1,097,512	0	619,714	0	656,292,864	2,681,200	658,974,064
TOTAL	59,077,173	29,101,018	1,282,170	0	1,409,942	0	1,046,185,149	5,943,200	1,052,128,349
NORMAN									
CITY	8,482,537	0	330,228	0	1,464,145	0	63,829,559	1,077,000	64,906,559
TOWN	2,117,420	0	3,736,684	0	844,481	0	377,469,717	2,032,600	379,502,317
TOTAL	10,599,957	0	4,066,912	0	2,308,626	0	441,299,276	3,109,600	444,408,876
OLMSTED									
CITY	694,951,486	75,801,657	2,536,110	0	722,942	0	3,426,264,885	24,111,669	3,450,376,554
TOWN	19,355,939	2,495,356	12,888,821	0	632,370	0	1,276,111,896	10,392,800	1,286,504,696
TOTAL	714,307,425	78,297,013	15,424,931	0	1,355,312	0	4,702,376,781	34,504,469	4,736,881,250

TABLE 29
1998 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS
BY COUNTY BY CITY AND TOWNSHIP
PART B

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC		RAIL-ROAD	ALL OTHER	MARKET VALUE TOTALS		
			UTILITY	MINERAL			REAL	PERSONAL	REAL & PERSONAL
<u>OTTER TAIL</u>									
CITY	118,120,968	21,997,404	36,727,231	0	1,742,751	0	666,753,570	17,566,000	684,319,570
TOWN	18,800,274	276,432	9,025,639	0	4,769,830	0	1,808,939,767	8,335,900	1,817,275,667
TOTAL	136,921,242	22,273,836	45,752,870	0	6,512,581	0	2,475,693,337	25,901,900	2,501,595,237
<u>PENNINGTON</u>									
CITY	24,580,218	5,912,066	0	0	210,204	0	164,950,878	3,499,300	168,450,178
TOWN	2,968,537	0	1,450,342	0	372,612	0	184,613,517	17,260,200	201,873,717
TOTAL	27,548,755	5,912,066	1,450,342	0	582,816	0	349,564,395	20,759,500	370,323,895
<u>PINE</u>									
CITY	58,383,445	3,362,849	1,625,599	0	1,493,600	0	239,961,690	8,349,800	248,311,490
TOWN	5,798,446	199,306	5,329,913	0	3,152,200	0	647,978,432	12,760,900	660,739,332
TOTAL	64,181,891	3,562,155	6,955,512	0	4,645,800	0	887,940,122	21,110,700	909,050,822
<u>PIPESTONE</u>									
CITY	18,676,164	7,146,112	1,240,229	0	653,228	0	139,386,082	5,829,500	145,215,582
TOWN	1,127,192	2,162,135	903,056	0	1,581,770	0	298,245,696	2,082,200	300,327,896
TOTAL	19,803,356	9,308,247	2,143,285	0	2,234,998	0	437,631,778	7,911,700	445,543,478
<u>OLK</u>									
CITY	55,201,263	16,596,411	1,030,799	0	2,190,483	0	409,411,570	11,510,700	420,922,270
TOWN	6,584,184	6,952,742	8,307,785	0	5,551,192	0	948,116,064	26,156,900	974,272,964
TOTAL	61,785,447	23,549,153	9,338,584	0	7,741,675	0	1,357,527,634	37,667,600	1,395,195,234
<u>POPE</u>									
CITY	15,031,468	1,853,832	499,228	0	327,640	0	112,885,348	5,558,500	118,443,848
TOWN	3,794,594	1,156,229	844,460	0	876,039	1,228	394,236,757	6,567,700	400,804,457
TOTAL	18,826,062	3,010,061	1,343,688	0	1,203,679	1,228	507,122,105	12,126,200	519,248,305
<u>RAMSEY</u>									
CITY	2,848,572,984	850,131,134	99,665,110	0	43,131,141	0	18,607,668,381	403,183,900	19,010,852,281
TOWN	30,579,404	23,192,706	1,836,380	0	1,645,228	0	576,567,126	3,854,800	580,421,926
TOTAL	2,879,152,388	873,323,840	101,501,490	0	44,776,369	0	19,184,235,507	407,038,700	19,591,274,207
<u>RED LAKE</u>									
CITY	3,411,782	259,596	478,322	0	101,706	0	29,305,485	3,745,100	33,050,585
TOWN	491,694	0	5,846,451	0	331,142	0	103,636,414	13,135,300	116,771,714
TOTAL	3,903,476	259,596	6,324,773	0	432,848	0	132,941,899	16,880,400	149,822,299
<u>REDWOOD</u>									
CITY	29,018,049	12,165,383	664,740	0	150,828	0	236,224,258	2,999,900	239,224,158
TOWN	4,014,597	1,593,138	1,536,797	0	538,983	0	830,516,810	2,164,900	832,681,710
TOTAL	33,032,646	13,758,521	2,201,537	0	689,811	0	1,066,741,068	5,164,800	1,071,905,868
<u>RENVILLE</u>									
CITY	20,498,586	17,998,178	1,412,794	0	278,714	0	212,084,158	3,422,200	215,506,358
TOWN	2,695,010	17,545,584	4,921,871	0	656,342	0	1,056,011,332	6,684,200	1,062,695,532
TOTAL	23,193,596	35,543,762	6,334,665	0	935,056	0	1,268,095,490	10,106,400	1,278,201,890
<u>RICE</u>									
CITY	136,014,405	38,123,786	2,873,922	0	2,363,486	1,829	1,136,669,037	16,938,900	1,153,607,937
TOWN	6,490,535	961,114	8,515,342	0	1,049,627	0	966,762,752	13,267,400	980,030,152
TOTAL	142,504,940	39,084,900	11,389,264	0	3,413,113	1,829	2,103,431,789	30,206,300	2,133,638,089

TABLE 29
1998 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS
BY COUNTY BY CITY AND TOWNSHIP
PART B

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC		RAIL-ROAD	ALL OTHER	MARKET VALUE TOTALS		
			UTILITY	MINERAL			REAL	PERSONAL	REAL & PERSONAL
<u>ROCK</u>									
CITY	20,155,191	7,533,241	6,572	0	128,237	0	159,521,283	1,488,900	161,010,183
TOWN	1,271,419	2,252,224	1,743,814	0	1,083,853	0	406,944,650	1,040,300	407,984,950
TOTAL	21,426,610	9,785,465	1,750,386	0	1,212,090	0	566,465,933	2,529,200	568,995,133
<u>ROSEAU</u>									
CITY	28,415,967	22,026,401	1,471,771	0	354,268	0	152,490,153	3,934,300	156,424,453
TOWN	3,149,976	778,428	13,997,515	0	850,672	0	384,954,151	6,152,200	391,106,351
TOTAL	31,565,943	22,804,829	15,469,286	0	1,204,940	0	537,444,304	10,086,500	547,530,804
<u>ST. LOUIS</u>									
CITY	530,960,356	126,295,473	81,770,660	2,749,855	29,553,279	0	3,805,141,626	89,625,100	3,894,766,726
TOWN	26,519,452	13,354,914	41,232,546	612,257	44,367,652	0	2,105,402,533	90,866,100	2,196,268,633
TOTAL	557,479,808	139,650,387	123,003,206	3,362,112	73,920,931	0	5,910,544,159	180,491,200	6,091,035,359
<u>SCOTT</u>									
CITY	205,141,014	220,201,343	18,689,063	0	2,809,440	0	2,847,180,024	29,333,500	2,876,513,524
TOWN	20,528,936	4,421,915	3,872,447	0	2,017,456	0	1,146,213,944	8,970,400	1,155,184,344
TOTAL	225,669,950	224,623,258	22,561,510	0	4,826,896	0	3,993,393,968	38,303,900	4,031,697,868
<u>SHERBURNE</u>									
CITY	167,093,305	68,478,419	636,746,608	0	2,532,142	4,514	1,802,134,428	21,132,700	1,823,267,128
TOWN	31,402,348	1,844,698	5,918,175	0	2,425,370	3,029	1,196,425,089	17,627,100	1,214,052,189
TOTAL	198,495,653	70,323,117	642,664,783	0	4,957,512	7,543	2,998,559,517	38,759,800	3,037,319,317
<u>SIBLEY</u>									
CITY	12,565,954	10,656,929	972,922	0	0	0	172,063,608	2,437,500	174,501,108
TOWN	2,311,288	1,582,942	864,857	0	0	30,200	670,818,708	3,028,700	673,847,408
TOTAL	14,877,242	12,239,871	1,837,779	0	0	30,200	842,882,316	5,466,200	848,348,516
<u>STEARNS</u>									
CITY	525,975,052	135,535,354	4,521,801	0	4,014,922	0	2,668,492,208	39,845,100	2,708,337,308
TOWN	47,459,233	11,117,824	6,315,755	0	1,666,928	0	1,913,778,181	19,479,500	1,933,257,681
TOTAL	573,434,285	146,653,178	10,837,556	0	5,681,850	0	4,582,270,389	59,324,600	4,641,594,989
<u>STEELE</u>									
CITY	109,185,349	71,405,918	4,883,714	0	1,614,229	0	910,501,396	2,261,300	912,762,696
TOWN	9,853,984	3,850,670	3,265,696	0	2,143,762	0	575,228,537	16,475,400	591,703,937
TOTAL	119,039,333	75,256,588	8,149,410	0	3,757,991	0	1,485,729,933	18,736,700	1,504,466,633
<u>STEVENS</u>									
CITY	22,477,479	1,402,431	622,714	0	926,028	0	132,784,804	5,039,300	137,824,104
TOWN	2,622,292	0	837,240	0	2,214,256	0	347,837,896	4,203,800	352,041,696
TOTAL	25,099,771	1,402,431	1,459,954	0	3,140,284	0	480,622,700	9,243,100	489,865,800
<u>SWIFT</u>									
CITY	17,561,952	1,645,657	313,219	0	1,486,416	0	121,230,349	3,814,000	125,044,349
TOWN	4,765,296	4,383,323	4,614,833	0	2,829,714	0	416,979,733	5,973,700	422,953,433
TOTAL	22,327,248	6,028,980	4,928,052	0	4,316,130	0	538,210,082	9,787,700	547,997,782
<u>TODD</u>									
CITY	25,295,507	2,865,766	288,864	0	435,628	0	153,707,508	4,061,700	157,769,208
TOWN	3,679,089	19,470	2,540,848	0	3,077,884	0	523,483,614	6,834,600	530,318,214
TOTAL	28,974,596	2,885,236	2,829,712	0	3,513,512	0	677,191,122	10,896,300	688,087,422

TABLE 29
1998 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS
BY COUNTY BY CITY AND TOWNSHIP
PART B

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL	RAIL- ROAD	ALL OTHER	MARKET VALUE TOTALS		
							REAL	PERSONAL	REAL & PERSONAL
<u>TRAVERSE</u>									
CITY	4,829,349	1,828,310	518,943	0	144,334	0	40,917,253	1,439,500	42,356,753
TOWN	712,616	0	1,480,202	0	409,200	0	333,786,656	4,183,700	337,970,356
TOTAL	5,541,965	1,828,310	1,999,145	0	553,534	0	374,703,909	5,623,200	380,327,109
<u>WABASHA</u>									
CITY	40,461,327	13,931,541	928,628	0	435,114	0	367,075,887	5,758,900	372,834,787
TOWN	4,130,235	0	1,383,313	0	388,706	0	510,114,976	2,750,500	512,865,476
TOTAL	44,591,562	13,931,541	2,311,941	0	823,820	0	877,190,863	8,509,400	885,700,263
<u>WADENA</u>									
CITY	23,591,898	3,341,087	902,028	0	968,228	0	142,370,504	4,814,800	147,185,304
TOWN	1,901,307	148,530	3,402,317	0	868,228	0	182,937,105	9,963,000	192,900,105
TOTAL	25,493,205	3,489,617	4,304,345	0	1,836,456	0	325,307,609	14,777,800	340,085,409
<u>WASECA</u>									
CITY	32,327,706	15,034,118	1,442,335	0	222,106	0	314,191,680	2,965,600	317,157,280
TOWN	2,081,237	2,050,530	1,874,783	0	712,856	0	580,342,559	7,842,300	588,184,859
TOTAL	34,408,943	17,084,648	3,317,118	0	934,962	0	894,534,239	10,807,900	905,342,139
<u>WASHINGTON</u>									
CITY	884,303,529	50,950,627	101,103,857	0	3,657,941	0	8,291,469,275	121,012,500	8,412,481,775
TOWN	19,942,061	312,800	538,665	0	1,593,713	0	1,499,872,635	18,291,700	1,518,164,335
TOTAL	904,245,590	51,263,427	101,642,522	0	5,251,654	0	9,791,341,910	139,304,200	9,930,646,110
<u>WATONWAN</u>									
CITY	16,926,153	13,665,245	46,428	0	769,914	0	146,227,893	1,780,700	148,008,593
TOWN	1,699,283	2,299,432	821,950	0	1,162,056	0	455,604,865	5,231,200	460,836,065
TOTAL	18,625,436	15,964,677	868,378	0	1,931,970	0	601,832,758	7,011,900	608,844,658
<u>WILKIN</u>									
CITY	10,869,000	0	44,342	0	1,064,084	0	89,062,961	3,385,700	92,448,661
TOWN	2,991,060	0	341,819	0	3,493,054	0	434,630,149	2,526,000	437,156,149
TOTAL	13,860,060	0	386,161	0	4,557,138	0	523,693,110	5,911,700	529,604,810
<u>WINONA</u>									
CITY	132,904,432	63,202,157	3,311,542	0	1,647,684	0	1,084,839,492	16,364,400	1,101,203,892
TOWN	6,355,998	1,176,241	1,450,592	0	1,022,399	0	588,196,863	2,005,400	590,202,263
TOTAL	139,260,430	64,378,398	4,762,134	0	2,670,083	0	1,673,036,355	18,369,800	1,691,406,155
<u>WRIGHT</u>									
CITY	200,722,218	50,646,635	267,916,942	0	2,455,398	0	2,134,383,675	25,766,700	2,160,150,375
TOWN	20,551,986	3,252,776	52,289,735	0	2,173,797	0	1,711,818,034	20,026,900	1,731,844,934
TOTAL	221,274,204	53,899,411	320,206,677	0	4,629,195	0	3,846,201,709	45,793,600	3,891,995,309
<u>YELLOW MEDICINE</u>									
CITY	14,521,459	5,280,721	360,799	0	285,428	0	119,318,809	3,654,600	122,973,409
TOWN	1,590,530	2,044,458	1,419,255	0	855,684	0	496,392,492	4,743,700	501,136,192
TOTAL	16,111,989	7,325,179	1,780,054	0	1,141,112	0	615,711,301	8,398,300	624,109,601
<u>STATE TOTAL</u>									
TY	23,370,328,587	8,260,122,589	2,477,783,791	2,970,600	247,473,786	330,428	159,100,684,900	2,529,094,648	161,629,779,548
JWN	767,219,466	251,965,124	608,262,267	842,113	176,974,008	540,113	59,933,453,739	1,111,974,600	61,045,428,339
TOTAL	24,137,548,053	8,512,087,713	3,086,046,058	3,812,713	424,447,794	870,541	219,034,138,639	3,641,069,248	222,675,207,887

TABLE 30
GREEN ACRES EFFECT ON FARM LAND MARKET VALUE
TAXES PAYABLE 1999

COUNTY	NUMBER OF GREEN ACRES	FARM LAND MARKET VALUE		
		BEFORE GREEN ACRES REDUCTION	AFTER GREEN ACRES REDUCTION	GREEN ACRES REDUCTION
AITKIN	0	72,966,850	72,966,850	0
ANOKA	52,333	196,043,700	108,249,200	87,794,500
BECKER	2,322	195,948,412	194,635,912	1,312,500
BELTRAMI	659	84,666,998	84,326,698	340,300
BENTON	0	137,133,155	137,133,155	0
BIG STONE	0	186,289,080	186,289,080	0
BLUE EARTH	172	703,916,500	703,048,300	868,200
BROWN	0	498,533,000	498,533,000	0
CARLTON	0	47,270,264	47,270,264	0
CARVER	26,042	310,630,600	263,490,200	47,140,400
CASS	0	67,973,290	67,973,290	0
CHIPPEWA	2,814	403,410,480	401,629,580	1,780,900
CHISAGO	133,920	233,034,200	162,213,100	70,821,100
CLAY	1,125	448,547,100	448,156,700	390,400
CLEARWATER	0	68,288,656	68,288,656	0
COOK	0	1,370,500	1,370,500	0
COTTONWOOD	0	480,938,900	480,938,900	0
CROW WING	0	71,450,200	71,450,200	0
DAKOTA	121,781	449,244,200	320,871,900	128,372,300
DODGE	0	365,933,500	365,933,500	0
DOUGLAS	1,364	185,374,170	183,703,270	1,670,900
FARIBAULT	0	667,101,600	667,101,600	0
FILLMORE	0	487,207,090	487,207,090	0
FREEBORN	0	554,525,113	554,525,113	0
GOODHUE	0	521,313,550	521,313,550	0
GRANT	0	257,884,800	257,884,800	0
HENNEPIN	45,596	428,673,900	232,340,500	196,333,400
HOUSTON	0	251,357,020	251,357,020	0
HUBBARD	4,838	59,315,024	58,281,924	1,033,100
ISANTI	159,294	208,024,200	140,774,300	67,249,900
ITASCA	0	30,240,745	30,240,745	0
JACKSON	0	618,751,922	618,751,922	0
KANABEC	0	93,625,250	93,625,250	0
KANDIYOHI	3,532	473,142,790	472,750,390	392,400
KITTSOON	0	255,722,550	255,722,550	0
KOOCHICHING	0	25,118,200	25,118,200	0
LAC QUI PARLE	0	366,957,915	366,957,915	0
LAKE	0	342,800	342,800	0
LAKE OF WOODS	1,047	26,018,400	24,604,500	1,413,900
LE SUEUR	0	336,279,200	336,279,200	0
LINCOLN	0	183,838,220	183,838,220	0
LYON	2,418	435,823,450	428,033,950	7,789,500
MCLEOD	0	368,436,605	368,436,605	0
MAHNOMEN	0	88,691,959	88,691,959	0
MARSHALL	0	390,457,161	390,457,161	0
MARTIN	0	763,252,235	763,252,235	0

<p align="center">TABLE 30 GREEN ACRES EFFECT ON FARM LAND MARKET VALUE TAXES PAYABLE 1999</p>

FARM LAND MARKET VALUE				
COUNTY	NUMBER OF GREEN ACRES	BEFORE GREEN ACRES REDUCTION	AFTER GREEN ACRES REDUCTION	GREEN ACRES REDUCTION
MEEKER	0	313,570,600	313,570,600	0
MILLE LACS	0	83,207,339	83,207,339	0
MORRISON	6,477	217,862,485	214,200,185	3,662,300
MOWER	0	557,365,300	557,365,300	0
MURRAY	0	425,298,350	425,298,350	0
NICOLLET	1,222	406,425,700	402,197,900	4,227,800
NOBLES	0	544,313,800	544,313,800	0
NORMAN	0	317,639,800	317,639,800	0
OLMSTED	0	382,825,800	382,825,800	0
OTTER TAIL	0	470,355,720	470,355,720	0
PENNINGTON	0	94,229,575	94,229,575	0
PINE	5,187	142,849,930	141,292,330	1,557,600
PIPESTONE	0	235,064,725	235,064,725	0
POLK	0	700,143,736	700,143,736	0
POPE	0	221,575,510	221,575,510	0
RAMSEY	231	26,130,200	16,609,200	9,521,000
RED LAKE	0	71,795,400	71,795,400	0
REDWOOD	0	725,205,095	725,205,095	0
RENVILLE	0	905,037,900	905,037,900	0
RICE	41,067	443,057,934	426,918,034	16,139,900
ROCK	0	335,546,200	335,546,200	0
ROSEAU	0	179,102,400	179,102,400	0
ST LOUIS	0	35,961,300	35,961,300	0
SCOTT	91,558	300,647,900	277,998,900	22,649,000
SHERBURNE	156,415	291,715,927	152,768,427	138,947,500
SIBLEY	0	511,708,400	511,708,400	0
STEARNS	1,219	502,574,500	500,809,100	1,765,400
STEELE	221	386,633,950	385,880,250	753,700
STEVENS	0	284,422,800	284,422,800	0
SWIFT	0	340,027,139	340,027,139	0
TODD	0	166,676,850	166,676,850	0
TRAVERSE	0	300,050,700	300,050,700	0
WABASHA	506	269,684,700	267,419,400	2,265,300
WADENA	0	67,055,100	67,055,100	0
WASECA	0	396,395,700	396,395,700	0
WASHINGTON	73,446	397,710,544	216,302,244	181,408,300
WATONWAN	0	386,606,820	386,606,820	0
WILKIN	0	413,305,800	413,305,800	0
WINONA	75	268,805,760	267,682,660	1,123,100
WRIGHT	324,225	604,060,200	394,249,500	209,810,700
YELLOW MEDICINE	0	434,364,470	434,364,470	0
STATEWIDE TOTAL	1,261,106	27,258,077,513	26,049,542,213	1,208,535,300

TABLE 31
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP
PART A

COUNTY	FARM HOMESTEADS								
	HOUSE, GARAGE AND ONE ACRE				LAND				
	BLIND, PARA				BLIND, PARA				
	VET/ DISABLED TO \$32 K	TO 75K	75-115	OVER 115	VET/ DISABLED TO \$32 K	TO 75K UP TO 320 ACRES	TO 75K OVER 320 ACRES	75-115K UP TO 320 ACRES	75-115K OVER 320 ACRES
	(0.45%)	(1.00%)	(1.70%)	(1.70%)	(0.45%)	(0.35%)	(0.35%)	(0.35%)	(0.35%)
<u>AITKIN</u>									
CITY	0	2,545	680	233	0	549	0	0	111
TOWN	2,893	453,099	17,295	2,218	276	174,940	508	18,799	4,290
TOTAL	2,893	455,644	17,975	2,451	276	175,489	508	18,799	4,401
<u>ANOKA</u>									
CITY	288	284,773	141,220	86,506	0	70,472	0	13,167	0
TOWN	72	172,698	100,465	63,074	0	39,709	0	6,708	0
TOTAL	360	457,471	241,685	149,580	0	110,181	0	19,875	0
<u>BECKER</u>									
CITY	0	2,277	1,335	48	0	715	0	96	0
TOWN	1,067	725,281	75,153	25,714	485	292,865	367	56,719	5,473
TOTAL	1,067	727,558	76,488	25,762	485	293,580	367	56,815	5,473
<u>BELTRAMI</u>									
CITY	0	10,809	835	282	0	2,054	2	38	140
TOWN	735	421,368	18,982	9,126	175	178,663	3,565	11,009	14,432
TOTAL	735	432,177	19,817	9,408	175	180,717	3,567	11,047	14,572
<u>BENTON</u>									
CITY	0	4,653	846	0	0	1,812	0	465	0
TOWN	88	739,353	137,723	34,953	56	257,655	0	59,577	73
TOTAL	88	744,006	138,569	34,953	56	259,467	0	60,042	73
<u>BIG STONE</u>									
CITY	0	9,190	1,404	9	0	939	0	34	0
TOWN	72	131,944	1,105	277	112	116,782	28	51,648	341
TOTAL	72	141,134	2,509	286	112	117,721	28	51,682	341
<u>BLUE EARTH</u>									
CITY	0	8,636	2,323	585	0	1,801	0	419	0
TOWN	432	894,205	207,072	82,849	0	353,162	0	164,799	0
TOTAL	432	902,841	209,395	83,434	0	354,963	0	165,218	0
<u>BROWN</u>									
CITY	0	8,835	479	0	0	2,079	0	574	0
TOWN	288	532,325	46,148	12,046	0	311,963	0	151,336	0
TOTAL	288	541,160	46,627	12,046	0	314,042	0	151,910	0
<u>CARLTON</u>									
CITY	0	13,960	291	0	0	3,909	18	175	115
TOWN	422	468,682	46,112	6,105	65	122,812	1,043	5,499	2,666
TOTAL	422	482,642	46,403	6,105	65	126,721	1,061	5,674	2,781
<u>CARVER</u>									
CITY	0	42,231	25,694	86,263	0	12,128	0	3,891	0
TOWN	432	857,924	289,985	221,702	0	289,557	0	102,593	0
TOTAL	432	900,155	315,679	307,965	0	301,685	0	106,484	0
<u>CASS</u>									
CITY	0	8,397	936	396	0	2,083	26	43	243
TOWN	874	320,552	15,029	5,316	134	138,630	1,901	6,779	10,221
TOTAL	874	328,949	15,965	5,712	134	140,713	1,927	6,822	10,464

TABLE 31

FARM HOMESTEADS									
HOUSE, GARAGE AND ONE ACRE					LAND				
COUNTY	BLIND, PARA				BLIND, PARA				
	VET/ DISABLED TO \$32 K	TO 75K	75-115	OVER 115	VET/ DISABLED TO \$32 K	TO 75K UP TO 320 ACRES	TO 75K OVER 320 ACRES	75-115K UP TO 320 ACRES	75-115K OVER 320 ACRES
	(0.45%)	(1.00%)	(1.70%)	(1.70%)	(0.45%)	(0.35%)	(0.35%)	(0.35%)	(0.35%)
CHIPPEWA									
CITY	0	4,010	641	0	0	1,773	0	415	0
TOWN	481	350,230	42,419	10,779	95	200,752	0	94,662	0
TOTAL	481	354,240	43,060	10,779	95	202,525	0	95,077	0
CHISAGO									
CITY	0	176,885	62,017	30,601	0	34,970	1	4,475	17
TOWN	990	1,133,274	437,748	194,238	139	244,546	0	35,934	25
TOTAL	990	1,310,159	499,765	224,839	139	279,516	1	40,409	42
CLAY									
CITY	0	7,427	54	112	0	1,800	0	289	0
TOWN	648	598,123	103,400	38,136	144	242,866	163	95,455	1,942
TOTAL	648	605,550	103,454	38,248	144	244,666	163	95,744	1,942
CLEARWATER									
CITY	0	3,516	396	0	0	820	0	6	0
TOWN	426	358,238	15,609	3,817	150	152,222	2,167	11,605	11,299
TOTAL	426	361,754	16,005	3,817	150	153,042	2,167	11,611	11,299
COOK									
CITY	0	0	0	0	0	0	0	0	0
TOWN	0	8,915	2,294	245	0	3,469	0	667	0
TOTAL	0	8,915	2,294	245	0	3,469	0	667	0
COTTONWOOD									
CITY	0	10,478	692	308	0	470	0	61	0
TOWN	348	316,497	15,164	2,491	84	223,848	0	106,784	0
TOTAL	348	326,975	15,856	2,799	84	224,318	0	106,845	0
CROW WING									
CITY	0	21,151	5,330	6,312	0	7,098	0	1,094	0
TOWN	700	444,441	73,168	22,886	20	150,409	178	23,733	3,235
TOTAL	700	465,592	78,498	29,198	20	157,507	178	24,827	3,235
DAKOTA									
CITY	0	140,818	90,391	66,208	0	37,119	0	8,646	0
TOWN	648	714,167	509,629	424,393	462	204,664	0	71,991	0
TOTAL	648	854,985	600,020	490,601	462	241,783	0	80,637	0
DODGE									
CITY	0	5,869	1,927	1,151	0	2,330	0	565	0
TOWN	288	590,001	107,250	34,942	0	225,008	0	93,356	0
TOTAL	288	595,870	109,177	36,093	0	227,338	0	93,921	0
DOUGLAS									
CITY	0	16,742	1,238	0	0	3,337	0	110	0
TOWN	764	702,426	97,280	28,718	599	278,880	28	75,694	419
TOTAL	764	719,168	98,518	28,718	599	282,217	28	75,804	419
FARIBAULT									
CITY	0	7,504	751	3,511	0	3,124	0	342	0
TOWN	264	476,241	18,380	1,554	24	278,717	0	136,265	0
TOTAL	264	483,745	19,131	5,065	24	281,841	0	136,607	0
FILLMORE									

TABLE 31
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP
PART A

COUNTY	FARM HOMESTEADS								
	HOUSE, GARAGE AND ONE ACRE				LAND				
	BLIND, PARA	TO 75K	75-115	OVER 115	BLIND, PARA	TO 75K	TO 75K	75-115K	75-115K
	VET/ DISABLED TO \$32 K (0.45%)				VET/ DISABLED TO \$32 K (0.45%)	UP TO 320 ACRES (0.35%)	OVER 320 ACRES (0.35%)	UP TO 320 ACRES (0.35%)	OVER 320 ACRES (0.35%)
CITY	144	65,681	6,920	2,209	0	19,397	0	4,627	0
TOWN	576	915,340	66,329	16,055	0	405,563	0	160,879	0
TOTAL	720	981,021	73,249	18,264	0	424,960	0	165,506	0
<u>FREEBORN</u>									
CITY	0	5,100	0	22	0	1,811	0	498	0
TOWN	759	614,486	30,933	61,555	105	356,881	0	160,218	0
TOTAL	759	619,586	30,933	61,577	105	358,692	0	160,716	0
<u>GOODHUE</u>									
CITY	0	37,822	13,690	6,185	0	10,769	0	2,879	0
TOWN	864	1,266,576	382,633	245,929	0	437,894	0	174,685	0
TOTAL	864	1,304,398	396,323	252,114	0	448,663	0	177,564	0
<u>GRANT</u>									
CITY	0	4,531	0	0	0	2,180	0	734	0
TOWN	282	235,294	29,505	10,321	336	137,453	40	62,294	271
TOTAL	282	239,825	29,505	10,321	336	139,633	40	63,028	271
<u>HENNEPIN</u>									
CITY	288	507,276	337,851	436,767	0	158,476	0	43,342	0
TOWN	0	52,688	35,197	31,664	0	16,640	0	4,754	0
TOTAL	288	559,964	373,048	468,431	0	175,116	0	48,096	0
<u>HOUSTON</u>									
CITY	0	10,982	2,188	1,811	0	3,122	0	768	0
TOWN	822	649,847	53,206	9,866	42	277,916	0	108,586	131
TOTAL	822	660,829	55,394	11,677	42	281,038	0	109,354	131
<u>HUBBARD</u>									
CITY	0	3,106	0	0	0	578	0	19	0
TOWN	369	315,127	32,606	15,906	63	104,056	387	10,955	3,631
TOTAL	369	318,233	32,606	15,906	63	104,634	387	10,974	3,631
<u>ISANTI</u>									
CITY	0	4,050	398	0	0	924	0	115	0
TOWN	1,368	1,204,856	401,957	185,631	0	272,722	0	31,359	34
TOTAL	1,368	1,208,906	402,355	185,631	0	273,646	0	31,474	34
<u>ITASCA</u>									
CITY	0	3,285	596	0	0	986	0	0	0
TOWN	216	262,474	21,297	2,145	0	93,513	983	8,256	2,954
TOTAL	216	265,759	21,893	2,145	0	94,499	983	8,256	2,954
<u>JACKSON</u>									
CITY	0	6,685	1,088	0	0	1,384	0	34	0
TOWN	498	465,859	25,093	4,015	78	264,048	0	127,036	0
TOTAL	498	472,544	26,181	4,015	78	265,432	0	127,070	0
<u>KANABEC</u>									
CITY	0	8,987	1,273	112	0	2,297	0	207	0
TOWN	1,355	522,138	48,822	12,937	13	197,095	87	33,708	1,773
TOTAL	1,355	531,125	50,095	13,049	13	199,392	87	33,915	1,773

TABLE 31
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP
PART A

COUNTY	FARM HOMESTEADS								
	HOUSE, GARAGE AND ONE ACRE				LAND				
	BLIND, PARA				BLIND, PARA				
	VET/				VET/				
	DISABLED	TO 75K	75-115	OVER 115	DISABLED	TO 75K	TO 75K	75-115K	75-115K
	TO \$32 K	(1.00%)	(1.70%)	(1.70%)	TO \$32 K	UP TO 320	OVER 320	UP TO 320	OVER 320
	(0.45%)				(0.45%)	ACRES	ACRES	ACRES	ACRES
						(0.35%)	(0.35%)	(0.35%)	(0.35%)
<u>KANDIYOHI</u>									
CITY	0	7,790	989	1,263	0	2,850	0	1,052	0
TOWN	342	689,829	89,962	27,169	237	330,923	0	133,540	131
TOTAL	342	697,619	90,951	28,432	237	333,773	0	134,592	131
<u>KITTSOON</u>									
CITY	0	9,195	0	0	0	2,046	0	140	4
TOWN	64	152,355	1,835	13	80	125,561	3,439	41,286	10,890
TOTAL	64	161,550	1,835	13	80	127,607	3,439	41,426	10,894
<u>KOOCHICHING</u>									
CITY	0	4,053	0	0	0	726	0	0	0
TOWN	389	174,634	4,541	11	114	59,403	2,480	1,314	3,499
TOTAL	389	178,687	4,541	11	114	60,129	2,480	1,314	3,499
<u>LAC QUI PARLE</u>									
CITY	0	1,251	0	0	0	346	0	110	0
TOWN	27	284,637	4,277	0	117	232,794	0	107,024	277
TOTAL	27	285,888	4,277	0	117	233,140	0	107,134	277
<u>LAKE</u>									
CITY	0	0	0	0	0	0	0	0	0
TOWN	0	5,923	56	0	0	1,321	104	0	35
TOTAL	0	5,923	56	0	0	1,321	104	0	35
<u>LAKE OF THE WOODS</u>									
CITY	0	392	0	0	0	209	0	0	0
TOWN	166	93,880	5,615	1,048	32	38,795	2,541	2,567	5,657
TOTAL	166	94,272	5,615	1,048	32	39,004	2,541	2,567	5,657
<u>LE SUEUR</u>									
CITY	0	6,576	1,197	121	0	1,396	0	55	0
TOWN	0	742,104	130,882	38,544	0	278,442	0	111,013	0
TOTAL	0	748,680	132,079	38,665	0	279,838	0	111,068	0
<u>LINCOLN</u>									
CITY	0	8,248	1,561	0	0	1,794	0	292	0
TOWN	258	221,716	12,406	1,329	224	173,506	0	72,958	67
TOTAL	258	229,964	13,967	1,329	224	175,300	0	73,250	67
<u>LYON</u>									
CITY	0	5,625	919	0	0	1,761	0	343	0
TOWN	267	480,258	62,540	17,139	21	233,085	0	108,632	97
TOTAL	267	485,883	63,459	17,139	21	234,846	0	108,975	97
<u>MCLEOD</u>									
CITY	0	8,628	1,893	0	0	1,679	0	231	0
TOWN	285	788,145	128,885	41,311	3	348,705	0	142,681	0
TOTAL	285	796,773	130,778	41,311	3	350,384	0	142,912	0
<u>MAHNOMEN</u>									
CITY	0	1,566	131	0	0	509	0	62	0
TOWN	248	136,076	3,144	304	184	90,643	1,188	28,699	3,253
TOTAL	248	137,642	3,275	304	184	91,152	1,188	28,761	3,253

TABLE 31
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP
PART A

COUNTY	FARM HOMESTEADS								
	HOUSE, GARAGE AND ONE ACRE				LAND				
	BLIND, PARA				BLIND, PARA				
	VET/				VET/				
	DISABLED	TO 75K	75-115	OVER 115	DISABLED	TO 75K	75-115K	75-115K	
	TO \$32 K	(1.00%)	(1.70%)	(1.70%)	TO \$32 K	UP TO 320	OVER 320	UP TO 320	OVER 320
	(0.45%)				(0.45%)	ACRES	ACRES	ACRES	ACRES
						(0.35%)	(0.35%)	(0.35%)	(0.35%)
<u>MARSHALL</u>									
CITY	0	3,399	0	0	0	600	0	226	47
TOWN	200	357,180	6,750	1,480	16	279,101	2,010	81,498	18,646
TOTAL	200	360,579	6,750	1,480	16	279,701	2,010	81,724	18,693
<u>MARTIN</u>									
CITY	144	13,421	2,698	111	0	5,260	0	1,548	0
TOWN	0	479,480	16,521	3,987	0	288,043	0	139,255	0
TOTAL	144	492,901	19,219	4,098	0	293,303	0	140,803	0
<u>MEEKER</u>									
CITY	0	5,294	881	92	0	1,890	0	847	0
TOWN	0	705,083	79,549	21,579	0	299,063	0	111,174	0
TOTAL	0	710,377	80,430	21,671	0	300,953	0	112,021	0
<u>MILLE LACS</u>									
CITY	0	6,842	1,574	75	0	1,740	0	279	0
TOWN	782	513,316	50,155	13,465	551	180,846	84	26,538	953
TOTAL	782	520,158	51,729	13,540	551	182,586	84	26,817	953
<u>MORRISON</u>									
CITY	0	56,540	3,272	82	0	19,369	0	2,994	19
TOWN	1,457	1,172,173	103,615	21,477	199	480,745	381	99,150	4,411
TOTAL	1,457	1,228,713	106,887	21,559	199	500,114	381	102,144	4,430
<u>MOWER</u>									
CITY	0	14,891	491	284	0	4,004	0	1,087	0
TOWN	864	711,431	56,284	47,897	0	332,206	0	146,218	0
TOTAL	864	726,322	56,775	48,181	0	336,210	0	147,305	0
<u>MURRAY</u>									
CITY	97	5,300	1,231	264	47	1,570	0	230	0
TOWN	517	339,044	17,444	1,509	136	235,507	0	109,263	0
TOTAL	614	344,344	18,675	1,773	183	237,077	0	109,493	0
<u>NICOLLET</u>									
CITY	0	3,266	680	3,470	0	2,070	0	952	0
TOWN	144	500,045	79,203	21,186	0	222,122	0	108,787	20
TOTAL	144	503,311	79,883	24,656	0	224,192	0	109,739	20
<u>NOBLES</u>									
CITY	0	10,647	2,096	50	0	2,665	0	547	0
TOWN	144	450,705	38,319	7,046	112	271,212	0	128,621	0
TOTAL	144	461,352	40,415	7,096	112	273,877	0	129,168	0
<u>NORMAN</u>									
CITY	0	2,217	0	0	0	331	0	0	0
TOWN	94	209,257	9,044	4,641	112	165,713	134	65,918	2,572
TOTAL	94	211,474	9,044	4,641	112	166,044	134	65,918	2,572
<u>OLMSTED</u>									
CITY	0	15,903	6,783	9,528	0	3,005	0	1,077	0
TOWN	504	1,270,562	435,221	383,423	0	382,548	0	135,762	0
TOTAL	504	1,286,465	442,004	392,951	0	385,553	0	136,839	0

TABLE 31
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP
PART A

COUNTY	FARM HOMESTEADS								
	HOUSE, GARAGE AND ONE ACRE				LAND				
	BLIND, PARA				BLIND, PARA				
	VET/				VET/				
	DISABLED	TO 75K	75-115	OVER 115	DISABLED	TO 75K	TO 75K	75-115K	75-115K
	TO \$32 K				TO \$32 K	UP TO 320	OVER 320	UP TO 320	OVER 320
	(0.45%)	(1.00%)	(1.70%)	(1.70%)	(0.45%)	ACRES	ACRES	ACRES	ACRES
<u>OTTER TAIL</u>									
CITY	182	33,546	3,738	648	57	10,934	1	1,510	67
TOWN	1,410	1,588,037	144,730	46,178	390	710,172	235	172,355	5,657
TOTAL	1,592	1,621,583	148,468	46,826	447	721,106	236	173,865	5,724
<u>PENNINGTON</u>									
CITY	0	298	0	0	0	36	0	0	0
TOWN	336	242,147	12,962	3,932	96	131,220	1,111	25,939	11,759
TOTAL	336	242,445	12,962	3,932	96	131,256	1,111	25,939	11,759
<u>PINE</u>									
CITY	216	89,829	10,909	5,513	0	27,034	2	2,978	9
TOWN	1,065	807,825	69,723	18,460	87	271,734	1,138	30,601	6,066
TOTAL	1,281	897,654	80,632	23,973	87	298,768	1,140	33,579	6,075
<u>PIPESTONE</u>									
CITY	0	16,145	2,128	0	0	4,868	0	1,204	0
TOWN	72	238,797	16,760	10,112	72	164,918	0	70,507	6
TOTAL	72	254,942	18,888	10,112	72	169,786	0	71,711	6
<u>POLK</u>									
CITY	0	5,331	0	0	0	3,246	10	671	0
TOWN	1,031	607,411	29,684	10,368	359	379,471	1,673	129,304	9,150
TOTAL	1,031	612,742	29,684	10,368	359	382,717	1,683	129,975	9,150
<u>POPE</u>									
CITY	0	1,372	0	0	0	668	0	264	0
TOWN	221	356,989	19,948	4,869	135	207,380	0	78,313	562
TOTAL	221	358,361	19,948	4,869	135	208,048	0	78,577	562
<u>RAMSEY</u>									
CITY	0	10,314	5,728	3,484	0	1,681	0	147	0
TOWN	0	0	0	0	0	0	0	0	0
TOTAL	0	10,314	5,728	3,484	0	1,681	0	147	0
<u>RED LAKE</u>									
CITY	0	6,058	0	0	0	1,214	0	140	0
TOWN	0	127,559	133	0	0	91,234	360	20,059	6,444
TOTAL	0	133,617	133	0	0	92,448	360	20,199	6,444
<u>REDWOOD</u>									
CITY	144	7,513	2,720	1,213	0	2,211	0	445	0
TOWN	398	450,168	13,837	661	392	307,069	0	148,926	34
TOTAL	542	457,681	16,557	1,874	392	309,280	0	149,371	34
<u>RENNVILLE</u>									
CITY	0	7,101	2,136	2,741	0	1,895	0	652	0
TOWN	573	590,436	24,698	3,800	448	364,111	0	180,972	173
TOTAL	573	597,537	26,834	6,541	448	366,006	0	181,624	173
<u>RICE</u>									
CITY	144	11,597	3,863	1,327	0	4,623	0	1,382	0
TOWN	792	996,531	260,379	156,196	0	377,946	0	147,769	0
TOTAL	936	1,008,128	264,242	157,523	0	382,569	0	149,151	0

TABLE 31
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP
PART A

FARM HOMESTEADS									
COUNTY	HOUSE, GARAGE AND ONE ACRE				LAND				
	BLIND, PARA				BLIND, PARA				
	VET/ DISABLED				VET/ DISABLED	TO 75K	TO 75K	75-115K	75-115K
	TO \$32 K	TO 75K	75-115	OVER 115	TO \$32 K	UP TO 320 ACRES	OVER 320 ACRES	UP TO 320 ACRES	OVER 320 ACRES
	(0.45%)	(1.00%)	(1.70%)	(1.70%)	(0.45%)	(0.35%)	(0.35%)	(0.35%)	(0.35%)
ROCK									
CITY	0	10,865	896	158	0	3,850	0	1,253	0
TOWN	97	298,500	15,283	3,758	112	169,666	0	73,130	0
TOTAL	97	309,365	16,179	3,916	112	173,516	0	74,383	0
ROSEAU									
CITY	0	3,370	219	0	0	493	0	63	0
TOWN	166	479,499	23,463	2,245	122	244,575	2,547	51,482	23,458
TOTAL	166	482,869	23,682	2,245	122	245,068	2,547	51,545	23,458
ST. LOUIS									
CITY	0	30,981	6,814	3,947	0	6,307	76	400	52
TOWN	792	376,095	28,589	4,942	0	98,362	3,102	2,350	2,802
TOTAL	792	407,076	35,403	8,889	0	104,669	3,178	2,750	2,854
SCOTT									
CITY	144	87,804	62,116	84,948	0	23,039	0	5,295	0
TOWN	216	1,178,146	681,641	618,236	0	284,419	0	80,121	0
TOTAL	360	1,265,950	743,757	703,184	0	307,458	0	85,416	0
SHERBURNE									
CITY	144	213,028	112,114	65,688	0	27,178	0	2,175	0
TOWN	1,008	1,393,403	647,758	304,989	0	238,832	2	22,498	519
TOTAL	1,152	1,606,431	759,872	370,677	0	266,010	2	24,673	519
SIBLEY									
CITY	0	6,511	2,466	1,525	0	811	0	9	0
TOWN	44	665,143	67,954	25,651	0	316,217	0	144,925	14
TOTAL	44	671,654	70,420	27,176	0	317,028	0	144,934	14
STEARNS									
CITY	144	51,142	7,285	5,692	0	16,669	0	2,849	0
TOWN	541	1,687,553	211,155	76,095	35	803,718	0	293,580	0
TOTAL	685	1,738,695	218,440	81,787	35	820,387	0	296,429	0
STEELE									
CITY	0	3,081	0	0	0	1,112	0	565	0
TOWN	858	688,050	189,885	68,894	602	244,938	0	111,868	0
TOTAL	858	691,131	189,885	68,894	602	246,050	0	112,433	0
STEVENS									
CITY	0	6,766	1,409	0	0	1,885	0	308	0
TOWN	84	225,078	17,980	7,608	112	148,235	0	70,899	121
TOTAL	84	231,844	19,389	7,608	112	150,120	0	71,207	121
SWIFT									
CITY	0	5,499	1,042	0	0	1,003	0	345	0
TOWN	404	239,255	6,676	1,772	448	209,582	0	94,177	91
TOTAL	404	244,754	7,718	1,772	448	210,585	0	94,522	91
TODD									
CITY	0	6,952	216	0	0	2,031	0	104	95
TOWN	724	837,018	18,279	2,459	503	420,888	397	58,919	5,455
TOTAL	724	843,970	18,495	2,459	503	422,919	397	59,023	5,550

TABLE 31
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP
PART A

COUNTY	FARM HOMESTEADS								
	HOUSE, GARAGE AND ONE ACRE				LAND				
	BLIND, PARA				BLIND, PARA				
	VET/ DISABLED TO \$32 K	TO 75K	75-115	OVER 115	VET/ DISABLED TO \$32 K	TO 75K UP TO 320 ACRES	TO 75K OVER 320 ACRES	75-115K UP TO 320 ACRES	75-115K OVER 320 ACRES
	(0.45%)	(1.00%)	(1.70%)	(1.70%)	(0.45%)	(0.35%)	(0.35%)	(0.35%)	(0.35%)
<u>TRAVERSE</u>									
CITY	0	2,298	0	0	0	1,373	0	347	0
TOWN	197	144,376	9,685	2,140	224	102,891	0	51,904	0
TOTAL	197	146,674	9,685	2,140	224	104,264	0	52,251	0
<u>WABASHA</u>									
CITY	144	22,309	6,290	522	0	4,494	0	1,100	0
TOWN	576	655,327	96,256	38,749	0	264,816	0	111,859	31
TOTAL	720	677,636	102,546	39,271	0	269,310	0	112,959	31
<u>WADENA</u>									
CITY	0	5,990	111	0	0	2,080	0	224	35
TOWN	405	330,374	10,868	2,503	179	145,977	772	16,774	5,448
TOTAL	405	336,364	10,979	2,503	179	148,057	772	16,998	5,483
<u>WASECA</u>									
CITY	0	1,893	680	381	0	592	0	177	0
TOWN	419	460,801	52,631	11,268	13	217,747	0	102,665	0
TOTAL	419	462,694	53,311	11,649	13	218,339	0	102,842	0
<u>WASHINGTON</u>									
CITY	288	426,260	331,310	439,041	0	106,054	0	23,573	0
TOWN	0	471,415	344,964	349,089	0	117,735	0	24,213	58
TOTAL	288	897,675	676,274	788,130	0	223,789	0	47,786	58
<u>WATONWAN</u>									
CITY	144	4,485	1,088	1,301	0	1,703	0	235	0
TOWN	31	250,050	5,228	547	41	188,754	83	92,166	140
TOTAL	175	254,535	6,316	1,848	41	190,457	83	92,401	140
<u>WILKIN</u>									
CITY	0	1,587	680	104	0	1,252	0	558	0
TOWN	0	220,607	15,330	5,418	0	122,136	114	57,508	323
TOTAL	0	222,194	16,010	5,522	0	123,388	114	58,066	323
<u>WINONA</u>									
CITY	0	24,630	7,309	5,898	0	6,721	0	1,653	0
TOWN	216	691,091	122,338	72,808	0	271,055	0	105,957	123
TOTAL	216	715,721	129,647	78,706	0	277,776	0	107,610	123
<u>WRIGHT</u>									
CITY	288	245,683	112,155	91,872	0	68,777	0	18,829	0
TOWN	1,368	1,866,554	793,465	500,795	0	524,534	0	123,678	0
TOTAL	1,656	2,112,237	905,620	592,667	0	593,311	0	142,507	0
<u>YELLOW MEDICINE</u>									
CITY	0	5,878	821	272	0	2,711	0	648	0
TOWN	36	345,723	7,844	1,897	49	257,454	0	121,287	219
TOTAL	36	351,601	8,665	2,169	49	260,165	0	121,935	219
<u>STATEWIDE TOTAL</u>									
CITY	2,943	2,995,371	1,416,123	1,461,246	104	787,671	136	170,303	954
TOWN	40,873	47,902,460	8,801,362	4,832,600	10,214	20,493,970	35,340	6,982,945	192,371
TOTAL	43,816	50,897,831	10,217,485	6,293,846	10,318	21,281,641	35,476	7,153,248	193,325

TABLE 31 PART B
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS LAND		FARM NON-HOMESTEAD		NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL		
	OVER 115K		MIGRANT HOUSING	FARM NON- HOMESTEAD	TIMBERLANDS	TO \$75K	OVER \$75K
	TO 320 ACRES (0.80%)	ACRES (1.25%)					
<u>AITKIN</u>							
CITY	0	194	0	1,349	522	63,830	2,937
TOWN	17,688	39,853	0	274,085	479,291	3,722,941	531,133
TOTAL	17,688	40,047	0	275,434	479,813	3,786,771	534,070
<u>ANOKA</u>							
CITY	79,424	24,706	2,160	341,941	2,645	98,483	30,632
TOWN	13,625	4,547	0	77,352	1,775	106,529	14,025
TOTAL	93,049	29,253	2,160	419,293	4,420	205,012	44,657
<u>BECKER</u>							
CITY	72	1,953	0	15,550	0	194,466	136,235
TOWN	150,935	435,544	0	744,001	181,274	2,356,028	595,559
TOTAL	151,007	437,497	0	759,551	181,274	2,550,494	731,794
<u>BELTRAMI</u>							
CITY	74	23	0	2,364	4,220	28,192	2,039
TOWN	3,039	79,591	0	202,952	198,249	924,661	205,127
TOTAL	3,113	79,614	0	205,316	202,469	952,853	207,166
<u>BENTON</u>							
CITY	887	11,593	0	12,678	1,094	444	0
TOWN	148,972	109,155	0	266,414	26,848	98,727	3,872
TOTAL	149,859	120,748	0	279,092	27,942	99,171	3,872
<u>BIG STONE</u>							
CITY	248	1,887	0	6,891	0	6,905	394
TOWN	230,279	411,638	0	988,021	0	125,599	6,892
TOTAL	230,527	413,525	0	994,912	0	132,504	7,286
<u>BLUE EARTH</u>							
CITY	5,203	3,740	0	33,676	0	2,372	0
TOWN	2,065,685	716,262	0	3,039,062	0	49,593	6,721
TOTAL	2,070,888	720,002	0	3,072,738	0	51,965	6,721
<u>BROWN</u>							
CITY	5,097	2,961	0	24,095	0	0	0
TOWN	1,690,509	529,113	0	1,724,855	0	0	0
TOTAL	1,695,606	532,074	0	1,748,950	0	0	0
<u>CARLTON</u>							
CITY	160	0	0	5,753	14,541	11,045	0
TOWN	4,251	9,823	0	89,406	178,605	385,873	29,774
TOTAL	4,411	9,823	0	95,159	193,146	396,918	29,774
<u>CARVER</u>							
CITY	20,967	3,131	0	201,252	0	22,974	62,642
TOWN	507,287	102,938	0	449,141	0	19,875	15,249
TOTAL	528,254	106,069	0	650,393	0	42,849	77,891
<u>CASS</u>							
CITY	0	1,280	0	2,442	11,782	956,790	2,033,014
TOWN	1,692	81,489	0	148,693	299,237	5,483,253	2,751,940
TOTAL	1,692	82,769	0	151,135	311,019	6,440,043	4,784,954

TABLE 31 PART B
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS LAND		FARM NON-HOMESTEAD		NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL		
	OVER 115K TO 320 ACRES	OVER 115K OVER 320 ACRES	MIGRANT HOUSING	FARM NON- HOMESTEAD	TIMBERLANDS	TO \$75K	OVER \$75K
	(0.80%)	(1.25%)	(1.00,1.70%)	(1.25%)	(1.25%)	(1.25%)	(2.20%)
CHIPPEWA							
CITY	4,535	0	0	19,470	0	29	0
TOWN	910,712	738,518	0	1,838,270	0	512	0
TOTAL	915,247	738,518	0	1,857,740	0	541	0
CHISAGO							
CITY	6,090	13,157	0	97,984	1,066	69,664	23,904
TOWN	71,617	21,791	1,141	288,050	321	422,489	70,412
TOTAL	77,707	34,948	1,141	386,034	1,387	492,153	94,316
CLAY							
CITY	1,418	4,105	0	50,449	0	0	0
TOWN	607,464	1,030,604	499	2,384,607	1,782	27,552	4,133
TOTAL	608,882	1,034,709	499	2,435,056	1,782	27,552	4,133
CLEARWATER							
CITY	0	184	0	2,216	73	165	0
TOWN	3,484	69,312	0	198,517	60,954	170,888	2,421
TOTAL	3,484	69,496	0	200,733	61,027	171,053	2,421
COOK							
CITY	0	0	0	0	203	30,247	11,596
TOWN	460	0	0	756	63,616	2,030,922	1,983,620
TOTAL	460	0	0	756	63,819	2,061,169	1,995,216
COTTONWOOD							
CITY	1,145	291	0	11,654	0	1,392	3,005
TOWN	1,189,275	861,731	0	2,419,764	0	1,615	11
TOTAL	1,190,420	862,022	0	2,431,418	0	3,007	3,016
CROW WING							
CITY	2,601	0	0	9,942	142,571	3,545,629	3,070,217
TOWN	26,526	61,510	0	99,421	537,178	5,661,647	4,310,916
TOTAL	29,127	61,510	0	109,363	679,749	9,207,276	7,381,133
DAKOTA							
CITY	65,439	32,459	0	713,404	0	25,716	16,646
TOWN	505,157	251,648	0	792,627	1,390	11,847	1,433
TOTAL	570,596	284,107	0	1,506,031	1,390	37,563	18,079
DODGE							
CITY	6,525	4,247	0	10,935	0	0	0
TOWN	906,463	676,930	1,768	1,284,621	0	0	0
TOTAL	912,988	681,177	1,768	1,295,556	0	0	0
DOUGLAS							
CITY	448	1,189	0	15,417	0	57,832	17,438
TOWN	168,806	211,431	0	468,358	13,321	2,122,127	1,384,608
TOTAL	169,254	212,620	0	483,775	13,321	2,179,959	1,402,046
FARIBAULT							
CITY	11,018	5,097	0	26,723	0	0	0
TOWN	1,691,570	853,232	0	3,443,009	0	15,209	0
TOTAL	1,702,588	858,329	0	3,469,732	0	15,209	0

TABLE 31 PART B
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS LAND		FARM NON-HOMESTEAD		NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL		
	OVER 115K TO 320 ACRES	OVER 115K OVER 320 ACRES	MIGRANT HOUSING	FARM NON- HOMESTEAD	TIMBERLANDS	TO \$75K	OVER \$75K
	(0.80%)	(1.25%)	(1.00,1.70%)	(1.25%)	(1.25%)	(1.25%)	(2.20%)
<u>FILLMORE</u>							
CITY	14,220	16,823	0	55,528	0	6,003	0
TOWN	869,226	618,447	0	1,375,998	108	35,495	761
TOTAL	883,446	635,270	0	1,431,526	108	41,498	761
<u>FREEBORN</u>							
CITY	3,254	2,327	0	23,880	0	8	0
TOWN	1,499,006	599,898	0	2,118,878	0	3,522	0
TOTAL	1,502,260	602,225	0	2,142,758	0	3,530	0
<u>GOODHUE</u>							
CITY	21,941	18,240	0	77,341	1,396	33,224	12,368
TOWN	1,350,088	536,189	0	1,505,414	24,833	88,506	76,120
TOTAL	1,372,029	554,429	0	1,582,755	26,229	121,730	88,488
<u>GRANT</u>							
CITY	8,173	3,175	0	16,103	0	2,612	0
TOWN	396,984	680,088	103	1,244,472	0	137,597	9,507
TOTAL	405,157	683,263	103	1,260,575	0	140,209	9,507
<u>HENNEPIN</u>							
CITY	167,870	13,020	0	1,326,258	0	302,089	857,750
TOWN	21,182	316	0	41,994	0	0	0
TOTAL	189,052	13,336	0	1,368,252	0	302,089	857,750
<u>HOUSTON</u>							
CITY	5,354	210	0	11,564	0	26,095	17,845
TOWN	497,530	302,732	0	421,077	528	20,649	398
TOTAL	502,884	302,942	0	432,641	528	46,744	18,243
<u>HUBBARD</u>							
CITY	206	100	0	11,838	1,416	42,639	2,736
TOWN	18,042	51,453	0	236,287	236,623	2,806,315	1,095,341
TOTAL	18,248	51,553	0	248,125	238,039	2,848,954	1,098,077
<u>ISANTI</u>							
CITY	188	0	0	30,880	0	25	0
TOWN	61,464	70,732	0	352,210	13,183	289,839	50,544
TOTAL	61,652	70,732	0	383,090	13,183	289,864	50,544
<u>ITASCA</u>							
CITY	0	460	0	7,550	27,266	134,876	49,714
TOWN	4,856	16,665	0	39,537	509,625	2,882,349	690,617
TOTAL	4,856	17,125	0	47,087	536,891	3,017,225	740,331
<u>JACKSON</u>							
CITY	1,202	2,247	0	16,997	0	0	0
TOWN	1,567,210	888,166	0	3,227,275	0	34,546	534
TOTAL	1,568,412	890,413	0	3,244,272	0	34,546	534
<u>KANABEC</u>							
CITY	38	362	0	3,110	0	575	0
TOWN	57,308	69,368	0	203,141	111,648	417,174	12,476
TOTAL	57,346	69,730	0	206,251	111,648	417,749	12,476

TABLE 31 PART B
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS LAND		FARM NON-HOMESTEAD		TIMBERLANDS	NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL	
	OVER 115K TO 320 ACRES	OVER 115K OVER 320 ACRES	MIGRANT HOUSING	FARM NON- HOMESTEAD		TO \$75K	OVER \$75K
	(0.80%)	(1.25%)	(1.00,1.70%)	(1.25%)		(1.25%)	(2.20%)
<u>KANDIYOHI</u>							
CITY	6,214	7,947	0	40,967	0	39,331	64,421
TOWN	1,067,964	678,231	10	2,007,578	9,416	1,153,364	684,477
TOTAL	1,074,178	686,178	10	2,048,545	9,416	1,192,695	748,898
<u>KITTSON</u>							
CITY	291	1,880	0	7,740	0	2,039	0
TOWN	201,697	738,943	0	1,639,057	2,783	44,372	217
TOTAL	201,988	740,823	0	1,646,797	2,783	46,411	217
<u>KOOCHICHING</u>							
CITY	0	0	0	1,291	435	3,818	0
TOWN	167	13,445	0	82,044	91,976	377,033	90,015
TOTAL	167	13,445	0	83,335	92,411	380,851	90,015
<u>LAC QUI PARLE</u>							
CITY	891	1,881	0	6,402	0	565	0
TOWN	657,375	729,052	0	1,669,229	0	2,905	0
TOTAL	658,266	730,933	0	1,675,631	0	3,470	0
<u>LAKE</u>							
CITY	0	0	0	0	1,246	33,596	3,471
TOWN	0	0	0	66	549,049	801,597	420,907
TOTAL	0	0	0	66	550,295	835,193	424,378
<u>LAKE/WOODS</u>							
CITY	0	0	0	4,752	224	2,922	0
TOWN	2,257	53,335	0	97,961	110,683	409,627	36,038
TOTAL	2,257	53,335	0	102,713	110,907	412,549	36,038
<u>LE SUEUR</u>							
CITY	2,816	0	0	18,184	0	74,521	7,630
TOWN	874,461	332,736	0	1,001,659	0	488,766	132,626
TOTAL	877,277	332,736	0	1,019,843	0	563,287	140,256
<u>LINCOLN</u>							
CITY	2,233	2,016	0	6,895	0	1,655	0
TOWN	237,457	321,733	0	902,323	0	75,888	3,327
TOTAL	239,690	323,749	0	909,218	0	77,543	3,327
<u>LYON</u>							
CITY	2,417	3,245	0	28,836	0	204	0
TOWN	989,652	741,847	0	2,069,061	0	223	0
TOTAL	992,069	745,092	0	2,097,897	0	427	0
<u>MCLEOD</u>							
CITY	483	480	0	19,335	0	938	554
TOWN	925,066	231,868	0	1,065,597	0	7,773	2,695
TOTAL	925,549	232,348	0	1,084,932	0	8,711	3,249
<u>MAHNOMEN</u>							
CITY	12	971	0	3,416	0	0	0
TOWN	54,776	232,408	0	380,987	34,247	138,674	0
TOTAL	54,788	233,379	0	384,403	34,247	138,674	0

TABLE 31 PART B
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS LAND		FARM NON-HOMESTEAD		TIMBERLANDS	NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL	
	OVER 115K TO 320 ACRES	OVER 115K OVER 320 ACRES	MIGRANT HOUSING	FARM NON- HOMESTEAD		TO \$75K	OVER \$75K
	(0.80%)	(1.25%)	(1.00,1.70%)	(1.25%)		(1.25%)	(2.20%)
<u>MARSHALL</u>							
CITY	1,003	2,970	0	12,265	0	1,991	0
TOWN	267,030	920,759	0	2,415,443	29,424	39,497	0
TOTAL	268,033	923,729	0	2,427,708	29,424	41,488	0
<u>MARTIN</u>							
CITY	17,928	6,352	0	80,688	0	3,622	2,845
TOWN	1,898,609	673,815	0	4,025,511	0	10,239	0
TOTAL	1,916,537	680,167	0	4,106,199	0	13,861	2,845
<u>MEEKER</u>							
CITY	2,359	275	0	17,474	0	1,163	0
TOWN	632,536	468,462	0	1,125,435	0	633,692	132,086
TOTAL	634,895	468,737	0	1,142,909	0	634,855	132,086
<u>MILLE LACS</u>							
CITY	144	159	0	1,448	220	100,407	10,558
TOWN	42,155	38,089	0	137,946	26,523	924,682	252,897
TOTAL	42,299	38,248	0	139,394	26,743	1,025,089	263,455
<u>MORRISON</u>							
CITY	4,342	2,315	0	12,173	0	1,806	0
TOWN	141,075	161,376	0	391,734	24,583	1,185,887	191,839
TOTAL	145,417	163,691	0	403,907	24,583	1,187,693	191,839
<u>MOWER</u>							
CITY	8,434	10,758	0	21,761	0	4,682	2,363
TOWN	1,393,230	902,847	0	2,195,953	0	173	0
TOTAL	1,401,664	913,605	0	2,217,714	0	4,855	2,363
<u>MURRAY</u>							
CITY	3,938	1,605	0	10,142	0	15	0
TOWN	945,167	531,756	0	2,294,860	0	251,225	38,016
TOTAL	949,105	533,361	0	2,305,002	0	251,240	38,016
<u>NICOLLET</u>							
CITY	10,796	5,658	0	22,775	0	0	0
TOWN	1,364,349	538,663	55	1,243,768	7,080	20,189	92
TOTAL	1,375,145	544,321	55	1,266,543	7,080	20,189	92
<u>NOBLES</u>							
CITY	3,409	6,949	0	31,999	0	1,480	0
TOWN	1,288,086	610,341	0	3,012,503	0	0	0
TOTAL	1,291,495	617,290	0	3,044,502	0	1,480	0
<u>NORMAN</u>							
CITY	70	1,309	0	3,917	0	0	0
TOWN	300,908	785,098	0	2,046,741	1,759	0	0
TOTAL	300,978	786,407	0	2,050,658	1,759	0	0
<u>OLMSTED</u>							
CITY	4,620	4,429	0	94,983	0	13,089	15,494
TOWN	787,781	369,377	0	1,149,120	0	14,186	2,901
TOTAL	792,401	373,806	0	1,244,103	0	27,275	18,395

TABLE 31 PART B
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS LAND		FARM NON-HOMESTEAD		TIMBERLANDS	NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL	
	OVER 115K TO 320 ACRES	OVER 115K OVER 320 ACRES	MIGRANT HOUSING	FARM NON- HOMESTEAD		TO \$75K	OVER \$75K
	(0.80%)	(1.25%)	(1.00,1.70%)	(1.25%)		(1.25%)	(2.20%)
<u>OTTER TAIL</u>							
CITY	3,157	3,851	0	29,806	929	136,141	41,746
TOWN	334,559	631,646	0	1,676,647	171,619	5,276,125	1,634,858
TOTAL	337,716	635,497	0	1,706,453	172,548	5,412,266	1,676,604
<u>PENNINGTON</u>							
CITY	0	66	0	1,789	0	938	189
TOWN	17,609	253,007	0	437,663	805	1,327	0
TOTAL	17,609	253,073	0	439,452	805	2,265	189
<u>PINE</u>							
CITY	7,040	8,888	0	32,145	2,996	43,391	0
TOWN	36,393	93,604	0	281,459	66,442	1,895,936	133,104
TOTAL	43,433	102,492	0	313,604	69,438	1,939,327	133,104
<u>PIPESTONE</u>							
CITY	7,998	4,316	0	14,006	0	933	0
TOWN	431,048	350,263	0	1,263,854	0	358	0
TOTAL	439,046	354,579	0	1,277,860	0	1,291	0
<u>POLK</u>							
CITY	2,717	1,478	0	59,500	0	202	0
TOWN	698,630	1,253,725	0	4,828,565	0	443,222	98,020
TOTAL	701,347	1,255,203	0	4,888,065	0	443,424	98,020
<u>POPE</u>							
CITY	944	642	0	2,956	0	28,747	672
TOWN	268,343	458,731	0	831,934	5,389	572,467	68,584
TOTAL	269,287	459,373	0	834,890	5,389	601,214	69,256
<u>RAMSEY</u>							
CITY	1,136	0	0	98,613	0	33,468	97,978
TOWN	0	0	0	18,633	0	6,455	9,288
TOTAL	1,136	0	0	117,246	0	39,923	107,266
<u>RED LAKE</u>							
CITY	30	495	0	9,017	0	0	0
TOWN	11,359	130,326	0	382,527	3,217	0	0
TOTAL	11,389	130,821	0	391,544	3,217	0	0
<u>REDWOOD</u>							
CITY	9,174	6,142	0	36,413	0	0	0
TOWN	1,849,325	995,521	0	3,802,013	0	281	0
TOTAL	1,858,499	1,001,663	0	3,838,426	0	281	0
<u>RENVILLE</u>							
CITY	3,909	13,112	0	109,752	0	0	0
TOWN	2,472,311	1,621,952	0	4,164,189	0	12,390	0
TOTAL	2,476,220	1,635,064	0	4,273,941	0	12,390	0
<u>RICE</u>							
CITY	8,034	3,503	0	44,176	0	0	0
TOWN	1,059,651	208,077	0	1,129,287	0	329,225	34,089
TOTAL	1,067,685	211,580	0	1,173,463	0	329,225	34,089

TABLE 31 PART B
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS LAND		FARM NON-HOMESTEAD		NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL		
	OVER 115K		MIGRANT HOUSING	FARM NON- HOMESTEAD	TIMBERLANDS	TO \$75K	OVER \$75K
	OVER 115K TO 320 ACRES (0.80%)	OVER 320 ACRES (1.25%)					
ROCK							
CITY	5,029	3,200	0	17,078	0	0	0
TOWN	655,771	411,198	0	2,055,526	0	0	0
TOTAL	660,800	414,398	0	2,072,604	0	0	0
ROSEAU							
CITY	0	64	0	4,823	0	1,229	0
TOWN	33,135	586,656	0	657,341	20,714	114,960	2,440
TOTAL	33,135	586,720	0	662,164	20,714	116,189	2,440
ST. LOUIS							
CITY	0	0	0	3,729	185,146	93,465	39,261
TOWN	2,083	6,411	0	39,390	955,159	4,840,137	2,260,884
TOTAL	2,083	6,411	0	43,119	1,140,305	4,933,602	2,300,145
SCOTT							
CITY	34,450	7,974	0	222,181	0	65,920	55,771
TOWN	471,214	65,353	0	625,120	0	38,160	18,759
TOTAL	505,664	73,327	0	847,301	0	104,080	74,530
SHERBURNE							
CITY	13,819	1,469	0	120,611	0	57,945	16,837
TOWN	59,649	96,296	301	413,808	0	399,733	160,939
TOTAL	73,468	97,765	301	534,419	0	457,678	177,776
SIBLEY							
CITY	896	213	0	22,139	0	0	0
TOWN	1,484,130	591,776	0	1,889,733	0	994	0
TOTAL	1,485,026	591,989	0	1,911,872	0	994	0
STEARNS							
CITY	9,835	3,215	0	69,759	0	15,695	2,812
TOWN	1,176,866	390,433	0	1,023,809	0	1,540,978	356,010
TOTAL	1,186,701	393,648	0	1,093,568	0	1,556,673	358,822
STEELE							
CITY	5,318	1,310	0	46,585	0	0	0
TOWN	923,001	369,719	2,036	1,126,398	0	41,570	953
TOTAL	928,319	371,029	2,036	1,172,983	0	41,570	953
STEVENS							
CITY	2,220	3,543	0	6,173	0	0	0
TOWN	471,853	619,047	0	1,420,422	0	8,991	0
TOTAL	474,073	622,590	0	1,426,595	0	8,991	0
SWIFT							
CITY	2,974	6,240	0	13,270	0	0	0
TOWN	559,090	750,232	0	1,699,961	0	2,990	0
TOTAL	562,064	756,472	0	1,713,231	0	2,990	0
TODD							
CITY	165	1,359	0	1,954	0	22,673	5,568
TOWN	46,548	106,523	0	345,897	38,531	1,013,057	102,580
TOTAL	46,713	107,882	0	347,851	38,531	1,035,730	108,148

TABLE 31 PART B
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS LAND		FARM NON-HOMESTEAD		NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL		
	OVER 115K TO 320 ACRES	OVER 320 ACRES	MIGRANT HOUSING	FARM NON- HOMESTEAD	TIMBERLANDS	TO \$75K	OVER \$75K
	(0.80%)	(1.25%)	(1.00,1.70%)	(1.25%)	(1.25%)	(1.25%)	(2.20%)
<u>TRAVERSE</u>							
CITY	645	2,427	0	4,716	0	0	0
TOWN	393,034	655,218	43	1,990,156	0	46,769	0
TOTAL	393,679	657,645	43	1,994,872	0	46,769	0
<u>WABASHA</u>							
CITY	2,373	2,789	0	30,534	243	53,400	32,965
TOWN	674,488	336,856	0	542,347	10,657	157,997	74,578
TOTAL	676,861	339,645	0	572,881	10,900	211,397	107,543
<u>WADENA</u>							
CITY	0	324	0	2,841	0	13,232	0
TOWN	14,196	56,363	0	152,141	7,481	175,355	3,946
TOTAL	14,196	56,687	0	154,982	7,481	188,587	3,946
<u>WASECA</u>							
CITY	892	452	0	6,776	0	0	0
TOWN	1,229,625	461,946	0	1,548,263	0	38,068	7,685
TOTAL	1,230,517	462,398	0	1,555,039	0	38,068	7,685
<u>WASHINGTON</u>							
CITY	83,542	3,461	0	758,990	13,422	121,458	232,251
TOWN	73,524	29,585	0	345,826	27,657	299,819	307,404
TOTAL	157,066	33,046	0	1,104,816	41,079	421,277	539,655
<u>WATONWAN</u>							
CITY	1,159	1,483	0	5,225	0	0	0
TOWN	1,082,799	625,924	0	1,662,613	0	16,829	917
TOTAL	1,083,958	627,407	0	1,667,838	0	16,829	917
<u>WILKIN</u>							
CITY	3,899	5,260	0	29,077	0	0	0
TOWN	424,697	972,983	0	2,573,048	0	0	0
TOTAL	428,596	978,243	0	2,602,125	0	0	0
<u>WINONA</u>							
CITY	13,306	4,685	0	18,685	0	10,730	8,701
TOWN	614,253	348,353	0	478,657	13,447	61,887	19,459
TOTAL	627,559	353,038	0	497,342	13,447	72,617	28,160
<u>WRIGHT</u>							
CITY	70,966	2,436	0	180,137	0	123,909	46,161
TOWN	445,208	141,982	0	835,744	0	1,513,909	814,785
TOTAL	516,174	144,418	0	1,015,881	0	1,637,818	860,946
<u>YELLOW MEDICINE</u>							
CITY	8,062	1,825	0	12,467	0	0	0
TOWN	875,746	661,990	0	1,952,467	0	0	0
TOTAL	883,808	663,815	0	1,964,934	0	0	0
<u>STATE TOTAL</u>							
CITY	809,886	326,582	2,160	5,650,600	413,656	6,775,641	7,039,360
TOWN	50,220,328	35,486,591	5,956	105,138,279	5,149,030	55,883,860	21,951,559
TOTAL	51,030,214	35,813,173	8,116	110,788,879	5,562,686	62,659,501	28,990,919

TABLE 31 PART C
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER OF NON- AGRICULTURAL HOMESTEADS				NON-AGRICULTURAL HOMESTEAD			
	TOTAL AG NET TAX CAPACITY	UP TO \$75 K	\$75 - \$115 K	OVER \$115 K	BLIND/ PARA/VET/ DISABLED	UP TO \$75 K (1.00%)	\$75 - \$115 K (1.70%)	OVER \$115 K (1.70%)
					TO \$32K			
					(0.45%)			
<u>AITKIN</u>								
CITY	72,950	775	61	10	1,456	324,550	19,592	3,459
TOWN	5,739,309	2,246	884	411	7,163	1,921,652	525,547	223,302
TOTAL	5,812,259	3,021	945	421	8,619	2,246,202	545,139	226,761
<u>ANOKA</u>								
CITY	1,176,417	9,751	44,654	22,352	30,494	56,188,932	30,198,232	14,781,640
TOWN	600,579	221	1,395	1,862	648	2,570,286	1,874,104	1,201,857
TOTAL	1,776,996	9,972	46,049	24,214	31,142	58,759,218	32,072,336	15,983,497
<u>BECKER</u>								
CITY	352,747	2,053	476	244	2,584	1,443,294	299,339	210,396
TOWN	5,646,465	2,735	1,204	626	3,923	2,592,813	776,359	392,407
TOTAL	5,999,212	4,788	1,680	870	6,507	4,036,107	1,075,698	602,803
<u>BELTRAMI</u>								
CITY	51,072	2,181	294	121	2,128	1,202,520	154,435	65,633
TOWN	2,271,674	3,082	1,344	666	3,885	2,916,226	805,046	489,288
TOTAL	2,322,746	5,263	1,638	787	6,013	4,118,746	959,481	554,921
<u>BENTON</u>								
CITY	34,472	2,053	1,732	407	3,095	2,758,693	744,164	181,330
TOWN	1,883,466	856	1,101	458	1,152	1,613,912	632,726	261,361
TOTAL	1,917,938	2,909	2,833	865	4,247	4,372,605	1,376,890	442,691
<u>BIG STONE</u>								
CITY	27,901	1,288	56	4	457	406,389	12,979	1,068
TOWN	2,064,738	151	17	10	144	80,786	9,117	2,747
TOTAL	2,092,639	1,439	73	14	601	487,175	22,096	3,815
<u>BLUE EARTH</u>								
CITY	58,755	3,970	3,319	1,190	6,449	5,445,607	1,717,273	693,038
TOWN	7,579,842	1,173	821	999	2,013	1,936,720	959,682	747,527
TOTAL	7,638,597	5,143	4,140	2,189	8,462	7,382,327	2,676,955	1,440,565
<u>BROWN</u>								
CITY	44,120	4,107	1,686	563	3,801	3,589,522	775,489	323,577
TOWN	4,998,583	494	229	117	144	450,752	154,507	51,152
TOTAL	5,042,703	4,601	1,915	680	3,945	4,040,274	929,996	374,729
<u>CARLTON</u>								
CITY	49,967	3,184	1,085	323	4,573	2,568,680	492,427	149,013
TOWN	1,351,138	2,076	1,369	484	3,202	2,349,924	719,911	217,842
TOTAL	1,401,105	5,260	2,454	807	7,775	4,918,604	1,212,338	366,855
<u>CARVER</u>								
CITY	481,173	1,210	4,514	8,864	4,176	10,670,436	7,641,931	11,361,607
TOWN	2,856,683	110	575	1,520	504	1,635,565	1,273,264	1,403,289
TOTAL	3,337,856	1,320	5,089	10,384	4,680	12,306,001	8,915,195	12,764,896
<u>CASS</u>								
CITY	3,017,432	1,198	303	525	2,438	1,065,803	423,932	846,873
TOWN	9,265,740	2,934	1,407	1,251	6,702	3,318,680	1,170,437	1,097,264
TOTAL	12,283,172	4,132	1,710	1,776	9,140	4,384,483	1,594,369	1,944,137

TABLE 31 PART C
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER OF NON- AGRICULTURAL HOMESTEADS				NON-AGRICULTURAL HOMESTEAD			
	TOTAL AG NET TAX CAPACITY	UP TO \$75 K	\$75 - \$115 K	OVER \$115 K	BLIND/ PARA/VET/ DISABLED	UP TO \$75 K (1.00%)	\$75 - \$115 K (1.70%)	OVER \$115 K (1.70%)
					TO \$32K			
					(0.45%)			
<u>CHIPPEWA</u>								
CITY	30,873	2,148	412	97	1,524	1,214,507	163,692	45,890
TOWN	4,187,430	436	115	38	500	286,338	48,705	12,586
TOTAL	4,218,303	2,584	527	135	2,024	1,500,845	212,397	58,476
<u>CHISAGO</u>								
CITY	520,831	1,497	2,882	1,078	4,392	3,847,150	1,555,045	562,392
TOWN	2,922,715	615	1,941	2,189	2,160	3,425,698	2,227,971	1,379,935
TOTAL	3,443,546	2,112	4,823	3,267	6,552	7,272,848	3,783,016	1,942,327
<u>CLAY</u>								
CITY	65,654	6,233	2,717	774	7,099	5,904,728	1,174,091	384,524
TOWN	5,137,518	935	756	199	911	1,180,053	349,361	58,112
TOTAL	5,203,172	7,168	3,473	973	8,010	7,084,781	1,523,452	442,636
<u>CLEARWATER</u>								
CITY	7,376	668	18	2	637	208,003	6,504	101
TOWN	1,061,109	750	129	8	551	386,514	33,987	2,540
TOTAL	1,068,485	1,418	147	10	1,188	594,517	40,491	2,641
<u>COOK</u>								
CITY	42,046	146	209	56	576	281,883	85,754	26,026
TOWN	4,094,964	371	315	471	288	771,281	399,399	480,707
TOTAL	4,137,010	517	524	527	864	1,053,164	485,153	506,733
<u>COTTONWOOD</u>								
CITY	29,496	2,500	267	59	1,666	1,069,933	98,068	28,020
TOWN	5,137,612	408	30	3	0	143,110	8,858	1,768
TOTAL	5,167,108	2,908	297	62	1,666	1,213,043	106,926	29,788
<u>CROW WING</u>								
CITY	6,811,945	4,469	2,037	1,524	8,221	4,791,418	1,622,977	1,540,427
TOWN	11,415,968	3,126	2,454	1,881	6,753	4,838,362	2,008,204	1,793,353
TOTAL	18,227,913	7,595	4,491	3,405	14,974	9,629,780	3,631,181	3,333,780
<u>DAKOTA</u>								
CITY	1,196,846	10,180	33,220	48,092	31,464	66,737,713	44,964,476	41,073,738
TOWN	3,490,056	134	688	2,340	1,512	2,331,622	1,895,925	1,724,027
TOTAL	4,686,902	10,314	33,908	50,432	32,976	69,069,335	46,860,401	42,797,765
<u>DODGE</u>								
CITY	33,549	1,928	799	104	2,598	1,695,976	244,687	43,686
TOWN	3,920,627	507	383	304	360	784,622	323,012	186,066
TOTAL	3,954,176	2,435	1,182	408	2,958	2,480,598	567,699	229,752
<u>DOUGLAS</u>								
CITY	113,751	2,051	839	188	4,929	1,737,561	321,180	112,553
TOWN	5,553,459	1,495	1,940	1,766	3,218	3,568,303	1,772,135	1,588,996
TOTAL	5,667,210	3,546	2,779	1,954	8,147	5,305,864	2,093,315	1,701,549
<u>FARIBAULT</u>								
CITY	58,070	3,432	269	53	3,585	1,287,273	99,283	19,982
TOWN	6,914,465	651	68	7	432	289,357	19,933	934
TOTAL	6,972,535	4,083	337	60	4,017	1,576,630	119,216	20,916

TABLE 31 PART C
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER OF NON- AGRICULTURAL HOMESTEADS				NON-AGRICULTURAL HOMESTEAD			
	TOTAL AG NET TAX CAPACITY	UP TO \$75 K	\$75 - \$115 K	OVER \$115 K	BLIND/ PARA/VET/ DISABLED			
					TO \$32K (0.45%)	UP TO \$75 K (1.00%)	\$75 - \$115 K (1.70%)	OVER \$115 K (1.70%)
<u>FILLMORE</u>								
CITY	191,552	3,113	575	110	3,752	1,867,602	210,337	47,597
TOWN	4,464,777	662	66	22	86	301,471	30,597	8,247
TOTAL	4,656,329	3,775	641	132	3,838	2,169,073	240,934	55,844
<u>FREEBORN</u>								
CITY	36,900	6,027	1,066	308	4,999	3,505,259	479,912	226,050
TOWN	5,446,241	1,344	340	111	557	943,355	161,932	71,941
TOTAL	5,483,141	7,371	1,406	419	5,556	4,448,614	641,844	297,991
<u>GOODHUE</u>								
CITY	235,855	3,305	3,368	1,477	6,048	5,502,874	1,999,989	933,930
TOWN	6,089,731	742	976	1,032	720	1,897,400	1,036,836	868,694
TOTAL	6,325,586	4,047	4,344	2,509	6,768	7,400,274	3,036,825	1,802,624
<u>GRANT</u>								
CITY	37,508	1,099	65	7	1,330	397,620	17,911	3,644
TOWN	2,944,547	294	90	31	144	202,515	41,716	15,916
TOTAL	2,982,055	1,393	155	38	1,474	600,135	59,627	19,560
<u>HENNEPIN</u>								
CITY	4,150,987	55,767	114,445	126,011	167,334	211,984,986	124,532,809	172,521,936
TOWN	204,435	9	117	573	0	523,565	444,961	541,782
TOTAL	4,355,422	55,776	114,562	126,584	167,334	212,508,551	124,977,770	173,063,718
<u>HOUSTON</u>								
CITY	79,939	2,150	983	323	3,226	2,044,312	491,397	151,244
TOWN	2,343,330	540	426	234	753	757,093	293,010	103,016
TOTAL	2,423,269	2,690	1,409	557	3,979	2,801,405	784,407	254,260
<u>HUBBARD</u>								
CITY	62,638	941	135	30	2,051	506,711	53,830	13,395
TOWN	4,927,161	2,136	1,155	743	2,983	2,401,532	839,938	539,336
TOTAL	4,989,799	3,077	1,290	773	5,034	2,908,243	893,768	552,731
<u>ISANTI</u>								
CITY	36,580	877	931	210	2,664	1,367,184	371,128	135,761
TOWN	2,935,899	1,402	2,541	1,023	4,200	3,468,271	1,457,238	478,727
TOTAL	2,972,479	2,279	3,472	1,233	6,864	4,835,455	1,828,366	614,488
<u>ITASCA</u>								
CITY	224,733	3,841	933	424	5,298	2,564,273	520,156	353,193
TOWN	4,535,487	4,530	2,217	1,366	7,525	4,805,555	1,491,222	924,185
TOTAL	4,760,220	8,371	3,150	1,790	12,823	7,369,828	2,011,378	1,277,378
<u>JACKSON</u>								
CITY	29,637	1,810	302	33	1,532	901,986	97,366	10,911
TOWN	6,604,358	490	55	10	324	236,247	20,522	5,085
TOTAL	6,633,995	2,300	357	43	1,856	1,138,233	117,888	15,996
<u>KANABEC</u>								
CITY	16,961	656	182	44	1,234	468,023	72,897	17,795
TOWN	1,689,043	1,575	649	146	1,824	1,301,431	265,647	67,383
TOTAL	1,706,004	2,231	831	190	3,058	1,769,454	338,544	85,178

TABLE 31 PART C
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BY CITY AND TOWNSHIP

COUNTY	NUMBER OF NON- AGRICULTURAL HOMESTEADS				NON-AGRICULTURAL HOMESTEAD			
	TOTAL AG NET TAX CAPACITY	UP TO \$75 K	\$75 - \$115 K	OVER \$115 K	BLIND/ PARA/VET/ DISABLED	UP TO \$75 K (1.00%)	\$75 - \$115 K (1.70%)	OVER \$115 K (1.70%)
					TO \$32K			
					(0.45%)			
<u>KANDIYOHI</u>								
CITY	172,824	4,192	1,644	610	5,524	3,862,918	783,943	493,678
TOWN	6,873,173	1,523	1,327	1,141	1,008	2,572,669	1,188,780	1,080,596
TOTAL	7,045,997	5,715	2,971	1,751	6,532	6,435,587	1,972,723	1,574,274
<u>KITTSON</u>								
CITY	23,335	1,001	44	3	797	303,705	10,732	240
TOWN	2,962,592	199	3	0	0	58,666	238	0
TOTAL	2,985,927	1,200	47	3	797	362,371	10,970	240
<u>KOOCHICHING</u>								
CITY	10,323	2,251	301	57	2,753	1,133,892	100,118	16,972
TOWN	901,065	1,182	370	188	2,268	930,335	225,674	101,478
TOTAL	911,388	3,433	671	245	5,021	2,064,227	325,792	118,450
<u>LAC QUI PARLE</u>								
CITY	11,446	1,400	59	2	843	454,317	10,383	43
TOWN	3,687,714	343	35	20	216	142,297	18,136	11,347
TOTAL	3,699,160	1,743	94	22	1,059	596,614	28,519	11,390
<u>LAKE</u>								
CITY	38,313	1,775	179	13	2,771	876,963	33,822	6,599
TOWN	1,779,058	1,038	552	271	1,131	1,104,371	319,492	183,264
TOTAL	1,817,371	2,813	731	284	3,902	1,981,334	353,314	189,863
<u>LAKE/WOODS</u>								
CITY	8,499	379	26	3	288	141,193	5,898	1,456
TOWN	860,202	593	147	54	794	404,706	73,666	28,524
TOTAL	868,701	972	173	57	1,082	545,899	79,564	29,980
<u>LE SUEUR</u>								
CITY	112,496	2,624	1,293	347	5,105	2,583,108	599,974	139,052
TOWN	4,131,233	663	945	809	1,008	1,664,315	871,334	511,524
TOTAL	4,243,729	3,287	2,238	1,156	6,113	4,247,423	1,471,308	650,576
<u>LINCOLN</u>								
CITY	24,694	1,166	63	11	1,052	422,701	16,706	3,297
TOWN	2,023,192	254	30	7	78	107,136	12,188	2,065
TOTAL	2,047,886	1,420	93	18	1,130	529,837	28,894	5,362
<u>LYON</u>								
CITY	43,350	3,019	1,392	507	4,007	2,783,358	712,150	276,626
TOWN	4,702,822	522	227	91	432	470,402	129,833	39,834
TOTAL	4,746,172	3,541	1,619	598	4,439	3,253,760	841,983	316,460
<u>MCLEOD</u>								
CITY	34,221	3,020	2,860	800	2,404	4,444,594	1,293,690	437,993
TOWN	3,683,014	602	721	475	567	1,210,815	546,860	260,018
TOTAL	3,717,235	3,622	3,581	1,275	2,971	5,655,409	1,840,550	698,011
<u>MAHNOMEN</u>								
CITY	6,667	521	17	1	523	195,916	4,002	163
TOWN	1,104,831	420	32	5	288	184,149	9,577	3,132
TOTAL	1,111,498	941	49	6	811	380,065	13,579	3,295

TABLE 31 PART C
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	TOTAL AG NET TAX CAPACITY	UP TO \$75 K	\$75 - \$115 K	OVER \$115 K	BLIND/ PARA/VET/ DISABLED	UP TO \$75 K (1.00%)	\$75 - \$115 K (1.70%)	OVER \$115 K (1.70%)
					TO \$32K			
					(0.45%)			
<u>MARSHALL</u>								
CITY	22,501	1,462	66	6	424	525,662	16,465	2,293
TOWN	4,419,034	560	25	3	72	191,192	6,697	457
TOTAL	4,441,535	2,022	91	9	496	716,854	23,162	2,750
<u>MARTIN</u>								
CITY	134,617	4,327	720	261	2,911	2,361,104	358,941	114,368
TOWN	7,535,460	617	81	43	0	343,795	50,396	26,569
TOTAL	7,670,077	4,944	801	304	2,911	2,704,899	409,337	140,937
<u>MEEKER</u>								
CITY	30,275	2,218	623	129	2,448	1,614,620	235,989	52,291
TOWN	4,208,659	1,104	787	497	1,072	1,509,082	562,288	271,031
TOTAL	4,238,934	3,322	1,410	626	3,520	3,123,702	798,277	323,322
<u>MILLE LACS</u>								
CITY	123,446	1,603	568	73	1,435	1,283,632	157,608	22,136
TOWN	2,208,982	1,563	1,107	313	4,217	1,824,482	491,353	128,002
TOTAL	2,332,428	3,166	1,675	386	5,652	3,108,114	648,961	150,138
<u>MORRISON</u>								
CITY	102,912	2,888	505	57	5,032	1,724,296	153,055	16,920
TOWN	3,980,102	1,776	1,082	432	3,652	1,989,096	586,765	249,551
TOTAL	4,083,014	4,664	1,587	489	8,684	3,713,392	739,820	266,471
<u>MOWER</u>								
CITY	68,755	7,364	1,249	612	7,838	4,544,634	733,829	507,824
TOWN	5,787,103	1,137	338	120	1,080	890,683	169,980	68,562
TOTAL	5,855,858	8,501	1,587	732	8,918	5,435,317	903,809	576,386
<u>MURRAY</u>								
CITY	24,439	1,509	163	29	2,199	663,863	52,184	10,993
TOWN	4,764,444	385	109	60	176	262,742	71,094	33,495
TOTAL	4,788,883	1,894	272	89	2,375	926,605	123,278	44,488
<u>NICOLLET</u>								
CITY	49,667	1,965	2,445	1,175	4,752	3,820,672	1,521,454	701,247
TOWN	4,105,703	440	345	360	936	733,703	359,814	269,716
TOTAL	4,155,370	2,405	2,790	1,535	5,688	4,554,375	1,881,268	970,963
<u>NOBLES</u>								
CITY	59,842	3,141	797	372	2,953	2,170,609	446,113	220,790
TOWN	5,807,089	608	58	25	0	282,293	28,223	13,475
TOTAL	5,866,931	3,749	855	397	2,953	2,452,902	474,336	234,265
<u>NORMAN</u>								
CITY	7,844	1,275	72	9	535	453,951	18,355	2,534
TOWN	3,591,991	390	20	3	257	132,519	5,932	81
TOTAL	3,599,835	1,665	92	12	792	586,470	24,287	2,615
<u>OLMSTED</u>								
CITY	168,911	11,965	9,593	4,805	12,492	17,630,030	5,879,543	3,651,909
TOWN	4,931,385	1,508	1,561	2,382	1,008	3,801,397	2,079,662	2,556,155
TOTAL	5,100,296	13,473	11,154	7,187	13,500	21,431,427	7,959,205	6,208,064

TABLE 31 PART C
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER OF NON- AGRICULTURAL HOMESTEADS				NON-AGRICULTURAL HOMESTEAD			
	TOTAL AG NET TAX CAPACITY	UP TO \$75 K	\$75 - \$115 K	OVER \$115 K	BLIND/ PARA/VET/ DISABLED	UP TO \$75 K (1.00%)	\$75 - \$115 K (1.70%)	OVER \$115 K (1.70%)
					TO \$32K			
					(0.45%)			
<u>OTTER TAIL</u>								
CITY	266,313	5,227	1,177	378	4,155	3,469,864	557,070	208,412
TOWN	12,394,618	3,574	2,056	1,293	5,959	4,120,430	1,493,538	836,657
TOTAL	12,660,931	8,801	3,233	1,671	10,114	7,590,294	2,050,608	1,045,069
<u>PENNINGTON</u>								
CITY	3,316	1,939	293	63	3,382	1,074,465	111,696	43,502
TOWN	1,139,913	643	149	42	576	402,690	63,804	20,776
TOTAL	1,143,229	2,582	442	105	3,958	1,477,155	175,500	64,278
<u>PINE</u>								
CITY	230,950	1,621	400	95	1,849	1,074,244	158,320	41,065
TOWN	3,713,637	2,119	973	355	3,186	1,907,133	502,632	195,113
TOTAL	3,944,587	3,740	1,373	450	5,035	2,981,377	660,952	236,178
<u>PIPESTONE</u>								
CITY	51,598	2,056	197	42	1,270	890,951	75,205	13,532
TOWN	2,546,767	214	37	19	216	118,867	18,539	9,931
TOTAL	2,598,365	2,270	234	61	1,486	1,009,818	93,744	23,463
<u>POLK</u>								
CITY	73,155	4,089	993	236	5,118	2,572,810	406,514	112,430
TOWN	8,490,613	1,259	258	101	1,657	748,769	139,556	55,712
TOTAL	8,563,768	5,348	1,251	337	6,775	3,321,579	546,070	168,142
<u>POPE</u>								
CITY	36,265	1,357	191	47	1,696	723,407	67,705	21,530
TOWN	2,873,865	692	272	121	360	595,371	146,052	84,670
TOTAL	2,910,130	2,049	463	168	2,056	1,318,778	213,757	106,200
<u>RAMSEY</u>								
CITY	252,549	37,835	48,188	36,571	88,060	84,943,870	40,253,471	33,579,170
TOWN	34,376	370	1,252	2,134	2,088	2,754,871	1,957,660	1,834,971
TOTAL	286,925	38,205	49,440	38,705	90,148	87,698,741	42,211,131	35,414,141
<u>RED LAKE</u>								
CITY	16,954	704	10	0	235	204,903	2,217	0
TOWN	773,218	215	3	0	0	65,011	127	0
TOTAL	790,172	919	13	0	235	269,914	2,344	0
<u>REDWOOD</u>								
CITY	65,975	2,863	590	111	2,217	1,520,845	223,289	41,296
TOWN	7,568,625	487	55	24	64	225,977	29,051	8,713
TOTAL	7,634,600	3,350	645	135	2,281	1,746,822	252,340	50,009
<u>RENVILLE</u>								
CITY	141,298	3,085	297	39	2,299	1,368,028	82,931	10,383
TOWN	9,436,053	566	66	30	418	293,111	31,918	9,862
TOTAL	9,577,351	3,651	363	69	2,717	1,661,139	114,849	20,245
<u>RICE</u>								
CITY	78,649	2,970	3,798	2,109	10,963	6,131,219	2,636,494	1,284,450
TOWN	4,699,942	708	1,117	1,474	1,368	2,331,761	1,388,321	1,078,067
TOTAL	4,778,591	3,678	4,915	3,583	12,331	8,462,980	4,024,815	2,362,517

TABLE 31 PART C
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER OF NON- AGRICULTURAL HOMESTEADS				NON-AGRICULTURAL HOMESTEAD			
	TOTAL AG NET TAX CAPACITY	UP TO \$75 K	\$75 - \$115 K	OVER \$115 K	BLIND/ PARA/VET/ DISABLED	UP TO \$75 K (1.00%)	\$75 - \$115 K (1.70%)	OVER \$115 K (1.70%)
					TO \$32K			
					(0.45%)			
<u>ROCK</u>								
CITY	42,329	1,523	402	95	1,362	1,020,036	170,753	28,056
TOWN	3,683,041	314	38	15	144	151,565	17,700	6,633
TOTAL	3,725,370	1,837	440	110	1,506	1,171,601	188,453	34,689
<u>ROSEAU</u>								
CITY	10,261	1,221	266	36	809	782,281	83,117	10,130
TOWN	2,242,803	1,440	399	28	144	930,956	111,009	14,994
TOTAL	2,253,064	2,661	665	64	953	1,713,237	194,126	25,124
<u>ST. LOUIS</u>								
CITY	370,178	32,547	7,195	3,237	43,059	22,236,947	3,918,033	2,343,463
TOWN	8,621,098	9,705	4,252	2,816	12,449	9,704,646	3,122,741	1,818,052
TOTAL	8,991,276	42,252	11,447	6,053	55,508	31,941,593	7,040,774	4,161,515
<u>SCOTT</u>								
CITY	649,642	1,718	7,150	8,529	4,320	12,672,350	8,776,196	6,447,177
TOWN	4,061,385	128	689	3,211	576	2,986,598	2,475,652	3,635,355
TOTAL	4,711,027	1,846	7,839	11,740	4,896	15,658,948	11,251,848	10,082,532
<u>SHERBURNE</u>								
CITY	631,008	1,438	4,029	1,961	5,184	5,331,244	2,590,523	1,028,687
TOWN	3,739,735	825	3,134	2,689	2,736	4,808,905	2,926,838	1,589,438
TOTAL	4,370,743	2,263	7,163	4,650	7,920	10,140,149	5,517,361	2,618,125
<u>SIBLEY</u>								
CITY	34,570	2,128	371	42	2,017	1,260,838	113,456	15,160
TOWN	5,186,581	510	250	152	144	547,820	176,608	70,523
TOTAL	5,221,151	2,638	621	194	2,161	1,808,658	290,064	85,683
<u>STEARNS</u>								
CITY	185,097	10,665	7,369	2,683	12,580	13,360,885	3,796,359	1,847,601
TOWN	7,560,773	2,346	4,115	2,564	2,069	6,260,588	3,075,467	1,614,869
TOTAL	7,745,870	13,011	11,484	5,247	14,649	19,621,473	6,871,826	3,462,470
<u>STEELE</u>								
CITY	57,971	2,632	3,458	1,270	4,097	5,048,527	1,783,316	835,846
TOWN	3,768,772	473	543	319	288	904,580	365,292	154,045
TOTAL	3,826,743	3,105	4,001	1,589	4,385	5,953,107	2,148,608	989,891
<u>STEVENS</u>								
CITY	22,304	1,327	269	66	1,496	782,612	114,096	32,109
TOWN	2,990,430	284	98	60	0	237,764	72,514	27,469
TOTAL	3,012,734	1,611	367	126	1,496	1,020,376	186,610	59,578
<u>SWIFT</u>								
CITY	30,373	1,875	187	30	1,481	810,838	64,841	11,331
TOWN	3,564,678	427	39	6	242	180,098	10,421	3,984
TOTAL	3,595,051	2,302	226	36	1,723	990,936	75,262	15,315
<u>TODD</u>								
CITY	41,117	2,357	195	30	2,850	985,921	59,550	7,676
TOWN	2,997,778	1,810	529	148	1,868	1,274,160	226,901	63,113
TOTAL	3,038,895	4,167	724	178	4,718	2,260,081	286,451	70,789

TABLE 31 PART C
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER OF NON- AGRICULTURAL HOMESTEADS				NON-AGRICULTURAL HOMESTEAD			
	TOTAL AG NET TAX CAPACITY	UP TO \$75 K	\$75 - \$115 K	OVER \$115 K	BLIND/ PARA/VET/ DISABLED			
					TO \$32K (0.45%)	UP TO \$75 K (1.00%)	\$75 - \$115 K (1.70%)	OVER \$115 K (1.70%)
<u>TRAVERSE</u>								
CITY	11,806	834	44	13	1,842	257,757	16,622	8,021
TOWN	3,396,637	135	12	0	293	52,596	1,558	0
TOTAL	3,408,443	969	56	13	2,135	310,353	18,180	8,021
<u>WABASHA</u>								
CITY	157,163	2,338	1,217	246	6,897	2,309,828	479,666	160,158
TOWN	2,964,537	676	568	347	864	1,016,211	411,377	158,528
TOTAL	3,121,700	3,014	1,785	593	7,761	3,326,039	891,043	318,686
<u>WADENA</u>								
CITY	24,837	1,905	184	26	4,211	890,740	56,287	10,321
TOWN	922,782	820	183	25	1,571	494,784	62,270	11,158
TOTAL	947,619	2,725	367	51	5,782	1,385,524	118,557	21,479
<u>WASECA</u>								
CITY	11,843	2,381	913	189	2,712	2,088,286	330,422	92,991
TOWN	4,131,131	475	413	294	0	754,835	332,512	188,783
TOTAL	4,142,974	2,856	1,326	483	2,712	2,843,121	662,934	281,774
<u>WASHINGTON</u>								
CITY	2,539,650	4,281	20,152	24,472	15,273	35,996,602	23,671,261	25,795,869
TOWN	2,391,289	110	1,108	5,472	2,016	4,994,525	4,209,896	7,501,973
TOTAL	4,930,939	4,391	21,260	29,944	17,289	40,991,127	27,881,157	33,297,842
<u>WATONWAN</u>								
CITY	16,823	2,244	204	21	1,820	977,020	60,230	5,490
TOWN	3,926,122	403	39	22	24	183,859	25,174	8,432
TOTAL	3,942,945	2,647	243	43	1,844	1,160,879	85,404	13,922
<u>WILKIN</u>								
CITY	42,417	1,054	184	62	919	580,008	89,102	27,685
TOWN	4,392,164	245	34	10	72	124,884	14,707	5,981
TOTAL	4,434,581	1,299	218	72	991	704,892	103,809	33,666
<u>WINONA</u>								
CITY	102,318	4,811	3,225	1,310	7,294	6,041,445	1,803,666	785,384
TOWN	2,799,644	863	871	530	504	1,506,646	640,288	451,280
TOTAL	2,901,962	5,674	4,096	1,840	7,798	7,548,091	2,443,954	1,236,664
<u>WRIGHT</u>								
CITY	961,213	2,632	6,336	3,823	5,898	9,107,849	4,789,664	2,310,295
TOWN	7,562,022	955	2,868	3,282	2,373	5,135,841	3,334,360	2,204,872
TOTAL	8,523,235	3,587	9,204	7,105	8,271	14,243,690	8,124,024	4,515,167
<u>YELLOW MEDICINE</u>								
CITY	32,684	1,946	171	20	1,963	811,313	45,474	6,598
TOWN	4,224,712	463	72	8	0	221,735	26,427	3,681
TOTAL	4,257,396	2,409	243	28	1,963	1,033,048	71,901	10,279
<u>STATEWIDE TOTAL</u>								
CITY	27,852,736	355,276	369,168	313,341	646,224	686,875,072	332,195,782	330,715,671
TOWN	363,127,738	90,911	64,191	57,791	129,810	133,079,443	59,290,701	46,447,883
TOTAL	390,980,474	446,187	433,359	371,132	776,034	819,954,515	391,486,483	377,163,554

TABLE 31 PART D
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY COUNTY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL					GOVERNMENT HOUSING (NON-AG)		
	NON-HOMESTEAD							
	RESIDENTIAL SINGLE UNIT			RESIDENTIAL 1, 2 OR 3 UNITS	APARTMENT 4 OR MORE UNITS	LAND	LAND	OLD CLASS 4D
	UP TO \$75K (1.25%)	\$75 - 115K (1.70%)	OVER \$115K (1.70%)					
				(1.70%)	(2.15%, 2.50%)	(1.25%, 1.70%)	(2.15%, 2.50%)	(2.20%)
<u>AITKIN</u>								
CITY	38,919	1,732	2,759	9,111	62,466	0	1,089	5,734
TOWN	60,338	1,745	1,754	2,737	3,466	0	0	0
TOTAL	99,257	3,477	4,513	11,848	65,932	0	1,089	5,734
<u>ANOKA</u>								
CITY	1,618,430	405,604	291,893	2,350,184	6,716,892	0	105,986	12,978
TOWN	99,306	33,268	24,092	139,076	0	0	0	0
TOTAL	1,717,736	438,872	315,985	2,489,260	6,716,892	0	105,986	12,978
<u>BECKER</u>								
CITY	179,663	17,880	6,235	90,682	144,892	0	10,214	77,682
TOWN	184,020	21,026	9,956	77,186	9,029	0	0	0
TOTAL	363,683	38,906	16,191	167,868	153,921	0	10,214	77,682
<u>BERTRAM</u>								
CITY	162,736	4,850	584	108,663	271,022	0	3,800	409
TOWN	172,567	17,720	7,483	118,904	43,582	0	0	0
TOTAL	335,303	22,570	8,067	227,567	314,604	0	3,800	409
<u>BENTON</u>								
CITY	121,402	8,755	1,285	140,733	1,561,960	0	2,244	8,567
TOWN	107,342	8,372	7,211	62,503	3,428	0	0	0
TOTAL	228,744	17,127	8,496	203,236	1,565,388	0	2,244	8,567
<u>BIG STONE</u>								
CITY	25,367	0	0	3,973	34,853	0	0	0
TOWN	22,698	694	0	559	17,998	0	0	0
TOTAL	48,065	694	0	4,532	52,851	0	0	0
<u>BLUE EARTH</u>								
CITY	358,471	30,638	4,362	380,709	1,972,987	0	15,373	50,562
TOWN	218,620	18,247	30,635	71,540	22,635	0	0	0
TOTAL	577,091	48,885	34,997	452,249	1,995,622	0	15,373	50,562
<u>BROWN</u>								
CITY	156,201	10,942	5,217	127,707	202,383	0	1,660	0
TOWN	62,773	1,216	496	22,132	818	0	0	0
TOTAL	218,974	12,158	5,713	149,839	203,201	0	1,660	0
<u>CARLTON</u>								
CITY	146,837	6,952	2,791	81,095	125,950	0	0	7,195
TOWN	91,339	7,686	4,501	23,318	10,897	0	0	0
TOTAL	238,176	14,638	7,292	104,413	136,847	0	0	7,195
<u>CARVER</u>								
CITY	393,074	146,236	267,328	1,041,243	926,462	0	23,031	77,651
TOWN	129,432	27,504	22,310	89,484	0	0	0	0
TOTAL	522,506	173,740	289,638	1,130,727	926,462	0	23,031	77,651
<u>CASS</u>								
CITY	102,456	12,563	16,845	39,915	66,842	0	909	7,469
TOWN	242,039	24,387	13,530	59,669	15,323	0	0	0
TOTAL	344,495	36,950	30,375	99,584	82,165	0	909	7,469

TABLE 31 PART D
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY COUNTY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL					GOVERNMENT HOUSING (NON-AG)		
	NON-HOMESTEAD							
	RESIDENTIAL SINGLE UNIT			RESIDENTIAL	APARTMENT			OLD
	UP TO \$75K (1.25%)	\$75 - 115K (1.70%)	OVER \$115K (1.70%)	1, 2 OR 3 UNITS (1.70%)	4 OR MORE UNITS (2.15%, 2.50%)	LAND (1.25%, 1.70%)	LAND (2.15%, 2.50%)	CLASS 4D (2.20%)
CHIPPEWA								
CITY	95,023	3,650	1,059	32,427	64,252	0	323	7,413
TOWN	50,911	0	83	7,573	0	0	0	0
TOTAL	145,934	3,650	1,142	40,000	64,252	0	323	7,413
CHISAGO								
CITY	216,818	37,409	10,157	158,784	274,321	0	5,696	14,974
TOWN	212,631	47,825	38,028	205,678	5,670	0	0	0
TOTAL	429,449	85,234	48,185	364,462	279,991	0	5,696	14,974
CLAY								
CITY	316,375	17,899	6,553	87,079	1,413,117	0	33	865
TOWN	79,816	4,599	1,957	42,802	0	0	0	0
TOTAL	396,191	22,498	8,510	129,881	1,413,117	0	33	865
CLEARWATER								
CITY	21,075	655	0	7,508	25,763	0	1,161	24,065
TOWN	36,133	723	78	1,559	0	0	0	0
TOTAL	57,208	1,378	78	9,067	25,763	0	1,161	24,065
COOK								
CITY	21,947	1,425	0	22,518	8,141	0	1,170	16,293
TOWN	48,201	10,397	8,545	18,360	6,031	0	0	0
TOTAL	70,148	11,822	8,545	40,878	14,172	0	1,170	16,293
COTTONWOOD								
CITY	75,840	2,062	119	26,161	39,939	0	1,836	16,136
TOWN	50,108	0	0	5,641	11,681	0	0	0
TOTAL	125,948	2,062	119	31,802	51,620	0	1,836	16,136
CROW WING								
CITY	469,008	51,724	19,568	354,276	527,302	0	822	8,538
TOWN	271,235	30,646	13,586	115,515	45,208	0	0	0
TOTAL	740,243	82,370	33,154	469,791	572,510	0	822	8,538
DAKOTA								
CITY	2,597,888	845,258	840,006	2,494,909	15,476,909	0	222,892	12,679
TOWN	159,956	57,293	36,520	168,453	30,831	0	0	0
TOTAL	2,757,844	902,551	876,526	2,663,362	15,507,740	0	222,892	12,679
DODGE								
CITY	53,555	2,909	3,012	44,907	65,499	0	4,663	16,904
TOWN	79,715	3,928	145	53,665	1,513	0	0	0
TOTAL	133,270	6,837	3,157	98,572	67,012	0	4,663	16,904
DOUGLAS								
CITY	199,997	13,344	5,030	141,681	445,814	309	6,981	39,813
TOWN	228,595	37,393	20,854	159,340	41,208	170	0	0
TOTAL	428,592	50,737	25,884	301,021	487,022	479	6,981	39,813
FARIBAULT								
CITY	90,330	1,144	0	37,839	41,573	0	2,876	25,451
TOWN	84,288	0	0	23,707	0	0	0	0
TOTAL	174,618	1,144	0	61,546	41,573	0	2,876	25,451

TABLE 31 PART D
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY COUNTY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL					GOVERNMENT HOUSING (NON-AG)		
	NON-HOMESTEAD							
	RESIDENTIAL SINGLE UNIT			RESIDENTIAL 1, 2 OR 3 UNITS	APARTMENT 4 OR MORE UNITS	LAND	LAND	OLD CLASS 4D
	UP TO \$75K (1.25%)	\$75 - 115K (1.70%)	OVER \$115K (1.70%)					
<u>FILLMORE</u>								
CITY	150,501	2,349	196	22,655	101,549	461	2,964	56,178
TOWN	150,113	1,815	512	4,130	0	0	0	0
TOTAL	300,614	4,164	708	26,785	101,549	461	2,964	56,178
<u>FREEBORN</u>								
CITY	170,375	4,209	2,589	97,592	248,576	0	16,572	26,900
TOWN	69,317	643	560	7,855	1,695	0	0	0
TOTAL	239,692	4,852	3,149	105,447	250,271	0	16,572	26,900
<u>GOODHUE</u>								
CITY	278,945	27,690	16,142	335,768	679,776	0	12,277	77,568
TOWN	209,258	25,403	24,469	37,463	7,406	0	0	0
TOTAL	488,203	53,093	40,611	373,231	687,182	0	12,277	77,568
<u>GRANT</u>								
CITY	31,139	724	0	7,529	41,869	0	0	0
TOWN	44,624	1,950	395	1,042	0	0	0	0
TOTAL	75,763	2,674	395	8,571	41,869	0	0	0
<u>HENNEPIN</u>								
CITY	11,909,758	3,243,285	6,357,926	13,969,844	73,383,490	0	801,155	0
TOWN	17,585	5,852	4,274	18,596	0	0	0	0
TOTAL	11,927,343	3,249,137	6,362,200	13,988,440	73,383,490	0	801,155	0
<u>HOUSTON</u>								
CITY	113,361	6,223	2,337	101,579	137,903	0	1,290	898
TOWN	109,603	5,139	5,913	31,357	1,565	0	0	0
TOTAL	222,964	11,362	8,250	132,936	139,468	0	1,290	898
<u>HUBBARD</u>								
CITY	79,890	720	0	41,830	96,487	0	0	0
TOWN	171,401	18,463	7,557	85,490	0	0	0	0
TOTAL	251,291	19,183	7,557	127,320	96,487	0	0	0
<u>ISANTI</u>								
CITY	109,015	12,506	358	23,067	267,015	0	2,994	23,320
TOWN	204,402	34,685	12,357	75,347	1,975	0	0	0
TOTAL	313,417	47,191	12,715	98,414	268,990	0	2,994	23,320
<u>ITASCA</u>								
CITY	235,640	18,839	12,432	74,508	327,318	0	528	5,155
TOWN	186,941	22,137	11,808	67,984	0	0	0	0
TOTAL	422,581	40,976	24,240	142,492	327,318	0	528	5,155
<u>JACKSON</u>								
CITY	70,815	1,048	0	5,724	28,623	0	1,316	15,487
TOWN	87,401	1,636	1,241	8,253	0	0	0	0
TOTAL	158,216	2,684	1,241	13,977	28,623	0	1,316	15,487
<u>KANABEC</u>								
CITY	63,353	1,622	1,452	16,693	59,261	3,337	686	62,036
TOWN	175,837	9,308	1,853	47,936	0	0	0	0
TOTAL	239,190	10,930	3,305	64,629	59,261	3,337	686	62,036

TABLE 31 PART D
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY COUNTY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL					GOVERNMENT HOUSING (NON-AG)		
	NON-HOMESTEAD							
	RESIDENTIAL SINGLE UNIT			RESIDENTIAL 1, 2 OR 3 UNITS	APARTMENT 4 OR MORE UNITS	LAND	LAND	OLD CLASS 4D
	UP TO \$75K	\$75 - 115K	OVER \$115K					
	(1.25%)	(1.70%)	(1.70%)	(1.70%)	(2.15%, 2.50%)	(1.25%, 1.70%)	(2.15%, 2.50%)	(2.20%)
<u>KANDIYOHI</u>								
CITY	250,798	19,937	15,464	204,449	643,282	0	23,583	48,582
TOWN	201,096	21,460	11,878	112,864	7,253	0	0	0
TOTAL	451,894	41,397	27,342	317,313	650,535	0	23,583	48,582
<u>KITTSON</u>								
CITY	36,995	1,057	610	1,915	30,115	0	165	4,032
TOWN	22,393	13	0	2,143	0	0	0	0
TOTAL	59,388	1,070	610	4,058	30,115	0	165	4,032
<u>KOOCHICHING</u>								
CITY	81,972	1,456	0	43,870	33,872	0	754	1,195
TOWN	44,901	2,011	493	10,009	0	0	0	0
TOTAL	126,873	3,467	493	53,879	33,872	0	754	1,195
<u>LAC QUI PARLE</u>								
CITY	38,264	1,020	1,760	4,704	26,693	0	0	0
TOWN	46,906	1,166	355	5,169	0	0	0	0
TOTAL	85,170	2,186	2,115	9,873	26,693	0	0	0
<u>LAKE</u>								
CITY	76,924	870	90	28,273	24,793	0	140	0
TOWN	114,251	19,135	9,316	13,362	1,240	0	0	0
TOTAL	191,175	20,005	9,406	41,635	26,033	0	140	0
<u>LAKE/WOODS</u>								
CITY	14,936	680	165	6,504	2,427	0	202	0
TOWN	22,407	1,111	469	2,077	0	0	250	10,201
TOTAL	37,343	1,791	634	8,581	2,427	0	452	10,201
<u>LE SUEUR</u>								
CITY	163,057	11,546	3,025	65,004	146,028	0	8,516	41,026
TOWN	129,154	15,520	5,874	46,489	9,073	0	0	0
TOTAL	292,211	27,066	8,899	111,493	155,101	0	8,516	41,026
<u>LINCOLN</u>								
CITY	38,360	24	0	2,551	6,198	0	906	12,237
TOWN	41,537	1,093	0	969	0	0	0	0
TOTAL	79,897	1,117	0	3,520	6,198	0	906	12,237
<u>LYON</u>								
CITY	188,596	8,372	6,689	134,755	742,229	0	6,118	7,558
TOWN	88,804	3,963	124	22,613	1,768	0	0	0
TOTAL	277,400	12,335	6,813	157,368	743,997	0	6,118	7,558
<u>MCLEOD</u>								
CITY	220,273	18,033	6,277	30,655	522,125	0	20,402	34,624
TOWN	121,289	4,632	5,467	7,719	0	0	0	0
TOTAL	341,562	22,665	11,744	38,374	522,125	0	20,402	34,624
<u>MAHNOMEN</u>								
CITY	13,280	151	0	5,495	11,729	0	354	2,909
TOWN	22,945	0	0	4,173	0	0	0	0
TOTAL	36,225	151	0	9,668	11,729	0	354	2,909

TABLE 31 PART D
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY COUNTY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL					GOVERNMENT HOUSING (NON-AG)		
	NON-HOMESTEAD							
	RESIDENTIAL SINGLE UNIT			RESIDENTIAL	APARTMENT			OLD
	UP TO \$75K (1.25%)	\$75 - 115K (1.70%)	OVER \$115K (1.70%)	1, 2 OR 3 UNITS (1.70%)	4 OR MORE UNITS (2.15%, 2.50%)	LAND (1.25%, 1.70%)	LAND (2.15%, 2.50%)	CLASS 4D (2.20%)
MARSHALL								
CITY	34,222	138	0	10,780	16,775	0	1,103	23,403
TOWN	35,311	0	0	3,524	0	0	0	0
TOTAL	69,533	138	0	14,304	16,775	0	1,103	23,403
MARTIN								
CITY	158,682	2,640	1,139	38,225	98,322	0	4,142	27,501
TOWN	121,744	3,349	1,118	25,339	0	0	0	0
TOTAL	280,426	5,989	2,257	63,564	98,322	0	4,142	27,501
MEEKER								
CITY	113,826	3,381	2,132	61,157	111,926	0	5,638	24,554
TOWN	144,238	12,153	5,871	45,085	0	0	0	0
TOTAL	258,064	15,534	8,003	106,242	111,926	0	5,638	24,554
MILLE LACS								
CITY	78,484	1,481	0	65,251	141,762	0	0	0
TOWN	143,456	15,851	6,723	66,325	0	0	0	0
TOTAL	221,940	17,332	6,723	131,576	141,762	0	0	0
MORRISON								
CITY	128,259	3,935	3,422	77,091	230,397	0	39	75
TOWN	141,393	10,069	6,513	46,967	1,585	0	0	0
TOTAL	269,652	14,004	9,935	124,058	231,982	0	39	75
MOWER								
CITY	181,973	3,647	781	119,481	355,731	0	4,538	17,154
TOWN	77,167	2,251	0	8,055	5,250	0	0	0
TOTAL	259,140	5,898	781	127,536	360,981	0	4,538	17,154
MURRAY								
CITY	46,395	195	0	10,665	28,645	0	677	4,793
TOWN	48,800	0	0	8,648	0	0	0	0
TOTAL	95,195	195	0	19,313	28,645	0	677	4,793
NICOLLET								
CITY	177,584	22,219	10,206	224,764	579,110	0	5,972	25,649
TOWN	68,294	5,531	8,548	23,367	916	0	0	0
TOTAL	245,878	27,750	18,754	248,131	580,026	0	5,972	25,649
NOBLES								
CITY	194,111	9,293	6,379	93,596	302,191	0	5,723	9,069
TOWN	75,305	393	0	888	0	0	0	0
TOTAL	269,416	9,686	6,379	94,484	302,191	0	5,723	9,069
NORMAN								
CITY	41,012	0	0	4,096	11,377	0	1,071	8,934
TOWN	48,695	546	0	1,344	0	0	0	0
TOTAL	89,707	546	0	5,440	11,377	0	1,071	8,934
OLMSTED								
CITY	1,078,017	144,167	93,195	817,136	2,553,009	0	14,752	50,631
TOWN	292,191	40,892	66,809	177,050	26,257	0	0	0
TOTAL	1,370,208	185,059	160,004	994,186	2,579,266	0	14,752	50,631

TABLE 31 PART D
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY COUNTY CITY AND TOWNSHIP

NON-AGRICULTURAL								
NON-HOMESTEAD						GOVERNMENT HOUSING (NON-AG)		
COUNTY	RESIDENTIAL SINGLE UNIT			RESIDENTIAL 1, 2 OR 3 UNITS	APARTMENT 4 OR MORE UNITS	LAND	LAND	OLD CLASS 4D
	UP TO \$75K	\$75 - 115K	OVER \$115K					
	(1.25%)	(1.70%)	(1.70%)	(1.70%)	(2.15%, 2.50%)	(1.25%, 1.70%)	(2.15%, 2.50%)	(2.20%)
<u>OTTER TAIL</u>								
CITY	269,648	5,165	799	148,081	638,843	0	4,638	31,921
TOWN	327,500	24,881	8,605	118,422	38,589	0	0	0
TOTAL	597,148	30,046	9,404	266,503	677,432	0	4,638	31,921
<u>PENNINGTON</u>								
CITY	67,483	924	25	33,990	84,261	0	1,465	15,638
TOWN	26,651	294	0	11,259	1,525	0	0	0
TOTAL	94,134	1,218	25	45,249	85,786	0	1,465	15,638
<u>PINE</u>								
CITY	156,612	6,471	3,261	33,235	87,108	0	3,701	33,732
TOWN	243,486	14,323	5,859	88,643	6,641	0	0	0
TOTAL	400,098	20,794	9,120	121,878	93,749	0	3,701	33,732
<u>PIPESTONE</u>								
CITY	70,410	1,659	0	25,714	44,740	0	71	0
TOWN	23,681	15	0	4,380	22,793	0	0	0
TOTAL	94,091	1,674	0	30,094	67,533	0	71	0
<u>POLK</u>								
CITY	174,030	10,499	3,433	74,195	262,078	0	1,492	12,980
TOWN	97,630	993	0	5,370	0	0	0	0
TOTAL	271,660	11,492	3,433	79,565	262,078	0	1,492	12,980
<u>POPE</u>								
CITY	58,668	2,816	1,550	37,766	116,759	0	841	7,930
TOWN	78,725	3,516	1,139	15,979	0	0	0	0
TOTAL	137,393	6,332	2,689	53,745	116,759	0	841	7,930
<u>RAMSEY</u>								
CITY	3,524,769	697,317	593,772	4,021,008	23,054,973	0	0	0
TOWN	93,679	33,635	30,073	74,380	0	0	0	0
TOTAL	3,618,448	730,952	623,845	4,095,388	23,054,973	0	0	0
<u>RED LAKE</u>								
CITY	9,221	0	0	1,362	22,359	0	727	0
TOWN	14,896	0	0	379	0	0	0	0
TOTAL	24,117	0	0	1,741	22,359	0	727	0
<u>REDWOOD</u>								
CITY	88,818	2,701	187	38,007	117,547	0	1,946	7,524
TOWN	72,837	151	0	14,180	0	0	0	0
TOTAL	161,655	2,852	187	52,187	117,547	0	1,946	7,524
<u>RENVILLE</u>								
CITY	83,594	78	0	8,534	139,251	0	6,067	42,752
TOWN	95,790	1,984	490	4,817	0	0	0	0
TOTAL	179,384	2,062	490	13,351	139,251	0	6,067	42,752
<u>RICE</u>								
CITY	440,656	58,947	23,283	140,063	572,328	0	42,258	89,783
TOWN	265,707	24,608	10,801	57,188	308	0	0	0
TOTAL	706,363	83,555	34,084	197,251	572,636	0	42,258	89,783

TABLE 31 PART D
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY COUNTY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL					GOVERNMENT HOUSING (NON-AG)		
	NON-HOMESTEAD							
	RESIDENTIAL SINGLE UNIT			RESIDENTIAL	APARTMENT	LAND	LAND	OLD CLASS 4D
	UP TO \$75K (1.25%)	\$75 - 115K (1.70%)	OVER \$115K (1.70%)	1, 2 OR 3 UNITS (1.70%)	4 OR MORE UNITS (2.15%, 2.50%)			
<u>ROCK</u>								
CITY	72,930	2,462	199	27,105	81,866	0	0	0
TOWN	49,794	921	235	3,840	0	0	0	0
TOTAL	122,724	3,383	434	30,945	81,866	0	0	0
<u>ROSEAU</u>								
CITY	58,442	1,863	434	24,179	112,472	0	331	2,187
TOWN	81,417	1,816	336	13,769	6,543	0	0	0
TOTAL	139,859	3,679	770	37,948	119,015	0	331	2,187
<u>ST. LOUIS</u>								
CITY	1,492,984	104,370	81,580	1,289,400	2,632,869	308	27,442	12,584
TOWN	340,986	43,699	32,570	190,494	26,737	0	75	0
TOTAL	1,833,970	148,069	114,150	1,479,894	2,659,606	308	27,517	12,584
<u>SCOTT</u>								
CITY	1,059,419	183,915	244,440	104,441	910,689	953	15,113	66,083
TOWN	321,530	57,520	86,866	9,746	19,880	0	0	0
TOTAL	1,380,949	241,435	331,306	114,187	930,569	953	15,113	66,083
<u>SHERBURNE</u>								
CITY	253,061	49,839	25,250	310,671	1,191,060	340	8,839	10,364
TOWN	275,485	64,008	39,497	332,278	9,115	0	0	0
TOTAL	528,546	113,847	64,747	642,949	1,200,175	340	8,839	10,364
<u>SIBLEY</u>								
CITY	64,321	1,464	5	25,000	38,328	0	4,198	15,974
TOWN	78,362	1,181	41	30,926	10,796	0	0	0
TOTAL	142,683	2,645	46	55,926	49,124	0	4,198	15,974
<u>STEARNS</u>								
CITY	645,501	61,576	26,855	649,440	3,926,032	0	30,834	91,164
TOWN	284,913	32,939	16,139	121,062	43,120	0	0	0
TOTAL	930,414	94,515	42,994	770,502	3,969,152	0	30,834	91,164
<u>STEELE</u>								
CITY	158,142	15,326	9,293	213,044	434,092	0	6,849	16,462
TOWN	68,592	4,755	3,694	56,973	3,173	0	0	0
TOTAL	226,734	20,081	12,987	270,017	437,265	0	6,849	16,462
<u>STEVENS</u>								
CITY	106,879	1,508	646	25,053	110,838	0	1,545	16,241
TOWN	33,969	219	0	2,836	0	0	0	0
TOTAL	140,848	1,727	646	27,889	110,838	0	1,545	16,241
<u>SWIFT</u>								
CITY	67,763	2,367	527	12,710	41,791	0	410	3,622
TOWN	11,466	0	0	49,101	2,578	0	0	0
TOTAL	79,229	2,367	527	61,811	44,369	0	410	3,622
<u>TODD</u>								
CITY	95,615	810	0	33,807	33,550	0	3,201	51,027
TOWN	123,704	5,046	979	20,338	0	0	0	0
TOTAL	219,319	5,856	979	54,145	33,550	0	3,201	51,027

TABLE 31 PART D
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY COUNTY CITY AND TOWNSHIP

COUNTY	NON-AGRICULTURAL					GOVERNMENT HOUSING (NON-AG)		
	NON-HOMESTEAD							
	RESIDENTIAL SINGLE UNIT			RESIDENTIAL 1, 2 OR 3 UNITS	APARTMENT 4 OR MORE UNITS	LAND	LAND	OLD CLASS 4D
	UP TO \$75K	\$75 - 115K	OVER \$115K					
	(1.25%)	(1.70%)	(1.70%)	(1.70%)	(2.15%, 2.50%)	(1.25%, 1.70%)	(2.15%, 2.50%)	(2.20%)
<u>TRAVERSE</u>								
CITY	29,393	680	889	3,785	13,829	0	0	0
TOWN	21,453	0	0	663	0	0	0	0
TOTAL	50,846	680	889	4,448	13,829	0	0	0
<u>WABASHA</u>								
CITY	150,727	15,048	8,687	52,474	119,021	0	326	7,583
TOWN	175,783	5,970	1,289	0	0	0	0	0
TOTAL	326,510	21,018	9,976	52,474	119,021	0	326	7,583
<u>WADENA</u>								
CITY	90,064	1,052	0	40,093	59,011	0	1,760	4,513
TOWN	65,308	1,705	984	15,131	0	0	0	0
TOTAL	155,372	2,757	984	55,224	59,011	0	1,760	4,513
<u>WASECA</u>								
CITY	138,152	7,775	474	59,616	222,054	0	7,286	47,065
TOWN	89,544	5,217	2,774	257	3,135	0	0	0
TOTAL	227,696	12,992	3,248	59,873	225,189	0	7,286	47,065
<u>WASHINGTON</u>								
CITY	1,437,392	442,476	606,203	2,234,070	3,124,814	0	21,200	0
TOWN	250,358	126,116	282,475	579,641	5,601	0	0	0
TOTAL	1,687,750	568,592	888,678	2,813,711	3,130,415	0	21,200	0
<u>WATONWAN</u>								
CITY	50,619	0	0	26,444	112,970	0	0	0
TOWN	38,396	860	3	6,452	0	0	0	0
TOTAL	89,015	860	3	32,896	112,970	0	0	0
<u>WILKIN</u>								
CITY	42,935	808	27	16,825	47,157	0	0	0
TOWN	11,687	97	0	25,210	0	0	0	0
TOTAL	54,622	905	27	42,035	47,157	0	0	0
<u>WINONA</u>								
CITY	364,010	26,998	11,493	430,170	1,172,233	0	4,267	18,751
TOWN	185,979	11,590	9,698	92,807	6,133	0	0	0
TOTAL	549,989	38,588	21,191	522,977	1,178,366	0	4,267	18,751
<u>WRIGHT</u>								
CITY	543,605	134,898	71,980	646,713	942,179	0	17,692	88,756
TOWN	353,418	79,273	51,257	174,345	17,539	0	0	0
TOTAL	897,023	214,171	123,237	821,058	959,718	0	17,692	88,756
<u>YELLOW MEDICINE</u>								
CITY	70,878	1,221	372	6,847	54,519	0	1,075	9,024
TOWN	49,289	182	0	6,956	0	0	0	0
TOTAL	120,167	1,403	372	13,803	54,519	0	1,075	9,024
<u>STATE TOTAL</u>								
CITY	35,966,965	7,040,121	9,745,233	35,323,152	152,981,563	5,708	1,572,910	1,746,506
TOWN	10,422,837	1,190,353	1,028,065	4,616,855	559,507	170	325	10,201
TOTAL	46,389,802	8,230,474	10,773,298	39,940,007	153,541,070	5,878	1,573,235	1,756,707

TABLE 31 PART E
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL (NON-AG)							
	OLD CLASS 4C	NEW CLASS 4D	NON-PROFIT COMM. SERVICE AND STUDENT HOUSING	MOBILE HOME PARK LAND	CLASS 1C UP TO \$32 K	CLASS 1C OVER \$32 K	CLASS 4C	GOLF COURSES
	(2.40%)	(1.00%)	(1.25%, 1.80%)	(2.00%)	(1.00%)	(1.00%)	(1.80%)	(1.80%)
<u>AITKIN</u>								
CITY	14,400	11,306	0	1,196	0	0	3,085	319
TOWN	0	0	0	5,408	9,359	24,434	33,630	1,925
TOTAL	14,400	11,306	0	6,604	9,359	24,434	36,715	2,244
<u>ANOKA</u>								
CITY	925,563	1,065,090	5,083	1,357,126	640	1,262	7,396	138,082
TOWN	0	0	0	20,138	0	0	0	0
TOTAL	925,563	1,065,090	5,083	1,377,264	640	1,262	7,396	138,082
<u>BECKER</u>								
CITY	110,194	0	3,212	19,388	640	1,624	8,024	0
TOWN	0	0	1,064	12,210	21,158	80,898	89,636	23,665
TOTAL	110,194	0	4,276	31,598	21,798	82,522	97,660	23,665
<u>BELTRAMI</u>								
CITY	95,065	64,644	1,372	36,236	320	674	12,020	0
TOWN	0	0	0	23,104	19,873	61,054	67,436	13,160
TOTAL	95,065	64,644	1,372	59,340	20,193	61,728	79,456	13,160
<u>BENTON</u>								
CITY	10,952	190,096	0	74,892	0	0	0	0
TOWN	0	0	0	16,994	0	0	5,298	12,679
TOTAL	10,952	190,096	0	91,886	0	0	5,298	12,679
<u>BIG STONE</u>								
CITY	0	2,053	261	1,504	0	0	0	0
TOWN	0	0	229	0	960	1,143	2,048	486
TOTAL	0	2,053	490	1,504	960	1,143	2,048	486
<u>BLUE EARTH</u>								
CITY	18,369	201,869	2,466	86,786	0	0	4,500	0
TOWN	0	0	0	10,654	0	0	4,202	0
TOTAL	18,369	201,869	2,466	97,440	0	0	8,702	0
<u>BROWN</u>								
CITY	18,377	48,711	4,824	16,508	0	0	0	1,179
TOWN	0	0	47	1,122	0	0	0	1,419
TOTAL	18,377	48,711	4,871	17,630	0	0	0	2,598
<u>CARLTON</u>								
CITY	15,147	66,923	635	12,412	0	0	2,519	0
TOWN	0	526	0	370	1,023	582	4,254	549
TOTAL	15,147	67,449	635	12,782	1,023	582	6,773	549
<u>CARVER</u>								
CITY	74,847	259,707	0	136,518	0	0	0	18,261
TOWN	0	0	0	1,070	0	0	3,492	25,772
TOTAL	74,847	259,707	0	137,588	0	0	3,492	44,033
<u>CASS</u>								
CITY	0	27,549	241	4,138	6,400	81,752	259,365	29,879
TOWN	0	0	1,188	5,918	46,050	280,021	259,319	29,046
TOTAL	0	27,549	1,429	10,056	52,450	361,773	518,684	58,925

TABLE 31 PART E
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL (NON-AG)							
	OLD CLASS 4C	NEW CLASS 4D	NON-PROFIT COMM. SERVICE AND STUDENT HOUSING	MOBILE HOME PARK LAND	CLASS 1C UP TO \$32 K	CLASS 1C OVER \$32 K	CLASS 4C	GOLF COURSES
	(2.40%)	(1.00%)	(1.25%, 1.80%)	(2.00%)	(1.00%)	(1.00%)	(1.80%)	(1.80%)
<u>CHIPPEWA</u>								
CITY	0	33,955	1,552	6,174	0	0	0	0
TOWN	0	0	0	570	0	0	0	0
TOTAL	0	33,955	1,552	6,744	0	0	0	0
<u>CHISAGO</u>								
CITY	23,644	116,508	979	90,206	0	0	2,997	9,621
TOWN	0	0	34	30,528	2,805	6,049	26,106	18,438
TOTAL	23,644	116,508	1,013	120,734	2,805	6,049	29,103	28,059
<u>CLAY</u>								
CITY	0	99,742	0	41,210	0	0	0	11,729
TOWN	0	0	0	442	226	0	2,225	1,336
TOTAL	0	99,742	0	41,652	226	0	2,225	13,065
<u>CLEARWATER</u>								
CITY	13,308	0	301	1,384	0	0	0	180
TOWN	0	0	0	0	729	2,408	830	0
TOTAL	13,308	0	301	1,384	729	2,408	830	180
<u>COOK</u>								
CITY	0	8,858	1,310	0	0	0	84,131	0
TOWN	0	0	0	782	10,088	53,601	197,158	0
TOTAL	0	8,858	1,310	782	10,088	53,601	281,289	0
<u>COTTONWOOD</u>								
CITY	19,942	17,958	148	0	0	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	19,942	17,958	148	0	0	0	0	0
<u>CROW WING</u>								
CITY	3,624	119,351	2,160	61,030	9,986	67,505	370,521	63,944
TOWN	0	1,162	0	6,148	25,888	220,764	204,769	27,004
TOTAL	3,624	120,513	2,160	67,178	35,874	288,269	575,290	90,948
<u>DAKOTA</u>								
CITY	1,612,137	828,086	8,310	1,309,812	0	0	0	106,694
TOWN	0	2,268	0	0	515	1,502	0	96,508
TOTAL	1,612,137	830,354	8,310	1,309,812	515	1,502	0	203,202
<u>DODGE</u>								
CITY	25,089	22,890	0	13,742	0	0	0	0
TOWN	0	0	0	0	0	0	2,513	0
TOTAL	25,089	22,890	0	13,742	0	0	2,513	0
<u>DOUGLAS</u>								
CITY	59,257	90,887	1,541	32,474	1,300	4,141	1,431	0
TOWN	2,722	740	171	19,338	19,498	70,166	109,131	39,352
TOTAL	61,979	91,627	1,712	51,812	20,798	74,307	110,562	39,352
<u>FARIBAULT</u>								
CITY	22,341	10,883	823	2,220	0	0	0	9
TOWN	0	0	0	0	0	0	0	5,742
TOTAL	22,341	10,883	823	2,220	0	0	0	5,751

TABLE 31 PART E
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL (NON-AG)							
	OLD CLASS 4C	NEW CLASS 4D	NON-PROFIT COMM. SERVICE AND STUDENT HOUSING	MOBILE HOME PARK LAND	CLASS 1C UP TO \$32 K	CLASS 1C OVER \$32 K	CLASS 4C	GOLF COURSES
	(2.40%)	(1.00%)	(1.25%, 1.80%)	(2.00%)	(1.00%)	(1.00%)	(1.80%)	(1.80%)
<u>FILLMORE</u>								
CITY	0	42,634	1,142	5,646	0	0	1,289	2,872
TOWN	0	0	18	0	0	0	3,992	3,605
TOTAL	0	42,634	1,160	5,646	0	0	5,281	6,477
<u>FREEBORN</u>								
CITY	54,440	34,430	2,049	13,806	0	0	0	8,084
TOWN	0	0	95	0	0	0	1,948	5,942
TOTAL	54,440	34,430	2,144	13,806	0	0	1,948	14,026
<u>GOODHUE</u>								
CITY	24,173	162,718	6,806	85,892	320	3,616	11,531	20,714
TOWN	0	0	547	5,730	320	375	26,703	12,582
TOTAL	24,173	162,718	7,353	91,622	640	3,991	38,234	33,296
<u>GRANT</u>								
CITY	0	3,673	825	1,092	320	193	0	0
TOWN	0	0	0	238	960	2,104	1,987	3,461
TOTAL	0	3,673	825	1,330	1,280	2,297	1,987	3,461
<u>HENNEPIN</u>								
CITY	4,655,500	4,705,565	189,212	159,974	0	0	0	150,112
TOWN	0	0	0	0	0	0	0	0
TOTAL	4,655,500	4,705,565	189,212	159,974	0	0	0	150,112
<u>HOUSTON</u>								
CITY	17,216	33,342	1,044	20,056	0	0	0	0
TOWN	0	0	266	558	0	0	5,775	8,324
TOTAL	17,216	33,342	1,310	20,614	0	0	5,775	8,324
<u>HUBBARD</u>								
CITY	0	22,048	1,895	678	1,280	2,418	2,820	0
TOWN	0	0	0	8,742	26,793	152,881	160,191	6,715
TOTAL	0	22,048	1,895	9,420	28,073	155,299	163,011	6,715
<u>ISANTI</u>								
CITY	0	68,021	592	20,492	0	0	0	0
TOWN	0	0	0	4,972	1,920	7,866	1,962	18,011
TOTAL	0	68,021	592	25,464	1,920	7,866	1,962	18,011
<u>ITASCA</u>								
CITY	0	105,339	0	14,102	960	1,815	1,890	0
TOWN	0	0	4,176	9,804	28,613	82,637	142,124	25,658
TOTAL	0	105,339	4,176	23,906	29,573	84,452	144,014	25,658
<u>JACKSON</u>								
CITY	16,541	19,593	0	0	0	0	2,592	1,512
TOWN	0	0	0	0	0	0	0	1,840
TOTAL	16,541	19,593	0	0	0	0	2,592	3,352
<u>KANABEC</u>								
CITY	0	0	1,498	17,072	0	0	0	0
TOWN	0	0	0	4,438	0	0	13,928	7,528
TOTAL	0	0	1,498	21,510	0	0	13,928	7,528

TABLE 31 PART E
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL (NON-AG)							
	OLD CLASS 4C	NEW CLASS 4D	NON-PROFIT COMM. SERVICE AND STUDENT HOUSING	MOBILE HOME PARK LAND	CLASS 1C UP TO \$32 K	CLASS 1C OVER \$32 K	CLASS 4C	GOLF COURSES
	(2.40%)	(1.00%)	(1.25%, 1.80%)	(2.00%)	(1.00%)	(1.00%)	(1.80%)	(1.80%)
<u>KANDIYOHI</u>								
CITY	116,520	88,082	346	17,288	115	0	6,781	7,118
TOWN	0	0	0	6,060	7,369	22,782	8,516	12,591
TOTAL	116,520	88,082	346	23,348	7,484	22,782	15,297	19,709
<u>KITTSON</u>								
CITY	0	12,867	227	972	0	0	0	39
TOWN	0	0	0	0	0	0	412	556
TOTAL	0	12,867	227	972	0	0	412	595
<u>KOOCHICHING</u>								
CITY	16,445	33,030	378	8,514	0	0	2,821	0
TOWN	0	0	0	0	1,936	1,939	19,931	1,419
TOTAL	16,445	33,030	378	8,514	1,936	1,939	22,752	1,419
<u>LAC QUI PARLE</u>								
CITY	0	10,156	0	320	0	0	0	0
TOWN	0	0	0	0	0	0	1,501	2,129
TOTAL	0	10,156	0	320	0	0	1,501	2,129
<u>LAKE</u>								
CITY	4,265	13,673	909	0	0	0	0	0
TOWN	0	0	0	0	10,489	26,179	62,283	0
TOTAL	4,265	13,673	909	0	10,489	26,179	62,283	0
<u>LAKE/WOODS</u>								
CITY	13,260	0	0	324	0	0	0	0
TOWN	0	0	0	6,890	11,247	37,974	71,363	0
TOTAL	13,260	0	0	7,214	11,247	37,974	71,363	0
<u>LE SUEUR</u>								
CITY	26,400	30,937	675	8,112	320	1,346	4,682	1,177
TOWN	0	0	0	680	640	3,181	65,161	8,807
TOTAL	26,400	30,937	675	8,792	960	4,527	69,843	9,984
<u>LINCOLN</u>								
CITY	0	8,128	131	0	320	228	342	1,382
TOWN	0	0	0	0	0	0	1,021	1,379
TOTAL	0	8,128	131	0	320	228	1,363	2,761
<u>LYON</u>								
CITY	78,315	81,340	1,504	20,552	0	0	0	2,329
TOWN	0	0	0	0	0	0	0	0
TOTAL	78,315	81,340	1,504	20,552	0	0	0	2,329
<u>MCLEOD</u>								
CITY	120,346	88,468	0	31,682	0	0	0	11,299
TOWN	0	0	0	340	0	0	0	4,660
TOTAL	120,346	88,468	0	32,022	0	0	0	15,959
<u>MAHNOMEN</u>								
CITY	0	9,688	619	1,086	0	0	0	0
TOWN	0	0	0	0	1,588	2,483	4,621	0
TOTAL	0	9,688	619	1,086	1,588	2,483	4,621	0

TABLE 31 PART E
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL (NON-AG)							
	OLD CLASS 4C	NEW CLASS 4D	NON-PROFIT COMM. SERVICE AND STUDENT HOUSING	MOBILE HOME PARK LAND	CLASS 1C UP TO \$32 K	CLASS 1C OVER \$32 K	CLASS 4C	GOLF COURSES
	(2.40%)	(1.00%)	(1.25%, 1.80%)	(2.00%)	(1.00%)	(1.00%)	(1.80%)	(1.80%)
<u>MARSHALL</u>								
CITY	3,439	6,899	697	2,970	0	0	0	0
TOWN	0	0	0	416	0	0	0	158
TOTAL	3,439	6,899	697	3,386	0	0	0	158
<u>MARTIN</u>								
CITY	74,895	20,441	706	6,254	0	0	0	241
TOWN	0	0	0	234	0	0	1,264	6,380
TOTAL	74,895	20,441	706	6,488	0	0	1,264	6,621
<u>MEEKER</u>								
CITY	22,855	22,656	1,813	16,010	0	0	0	0
TOWN	0	0	0	0	1,592	710	2,663	0
TOTAL	22,855	22,656	1,813	16,010	1,592	710	2,663	0
<u>MILLE LACS</u>								
CITY	0	65,844	866	15,984	3,350	6,913	2,903	3,105
TOWN	0	0	0	6,068	5,457	16,832	42,899	18,713
TOTAL	0	65,844	866	22,052	8,807	23,745	45,802	21,818
<u>MORRISON</u>								
CITY	0	82,400	0	13,828	0	0	0	0
TOWN	0	0	1,622	1,410	3,928	9,759	18,249	6,778
TOTAL	0	82,400	1,622	15,238	3,928	9,759	18,249	6,778
<u>MOWER</u>								
CITY	39,411	40,992	135	14,372	0	0	0	4,633
TOWN	0	0	0	2,728	0	0	8,253	8,546
TOTAL	39,411	40,992	135	17,100	0	0	8,253	13,179
<u>MURRAY</u>								
CITY	3,775	14,342	538	80	0	0	0	182
TOWN	0	0	0	0	0	0	0	3,697
TOTAL	3,775	14,342	538	80	0	0	0	3,879
<u>NICOLLET</u>								
CITY	28,838	50,972	1,723	50,372	0	0	0	0
TOWN	0	0	0	0	0	0	0	15,059
TOTAL	28,838	50,972	1,723	50,372	0	0	0	15,059
<u>NOBLES</u>								
CITY	46,120	49,563	902	15,378	0	0	0	8,533
TOWN	0	0	56	0	0	0	0	0
TOTAL	46,120	49,563	958	15,378	0	0	0	8,533
<u>NORMAN</u>								
CITY	5,686	10,702	3,647	1,002	0	0	0	0
TOWN	0	0	529	0	0	0	0	738
TOTAL	5,686	10,702	4,176	1,002	0	0	0	738
<u>OLMSTED</u>								
CITY	156,762	472,982	13,644	75,198	0	0	0	3,060
TOWN	0	566	624	32,038	0	0	0	3,247
TOTAL	156,762	473,548	14,268	107,236	0	0	0	6,307

TABLE 31 PART E
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL (NON-AG)							
	OLD CLASS 4C	NEW CLASS 4D	NON-PROFIT COMM. SERVICE AND STUDENT HOUSING	MOBILE HOME PARK LAND	CLASS 1C UP TO \$32 K	CLASS 1C OVER \$32 K	CLASS 4C	GOLF COURSES
	(2.40%)	(1.00%)	(1.25%, 1.80%)	(2.00%)	(1.00%)	(1.00%)	(1.80%)	(1.80%)
<u>OTTER TAIL</u>								
CITY	34,803	99,991	1,585	19,844	1,541	4,411	591	266
TOWN	0	0	1,726	11,648	38,352	158,140	126,746	12,594
TOTAL	34,803	99,991	3,311	31,492	39,893	162,551	127,337	12,860
<u>PENNINGTON</u>								
CITY	0	44,664	340	11,398	0	0	0	0
TOWN	0	406	0	540	0	0	0	0
TOTAL	0	45,070	340	11,938	0	0	0	0
<u>PINE</u>								
CITY	0	70,625	2,901	9,962	600	774	268	7,136
TOWN	0	0	0	6,412	2,843	4,554	19,162	9,046
TOTAL	0	70,625	2,901	16,374	3,443	5,328	19,430	16,182
<u>PIPESTONE</u>								
CITY	0	16,022	792	1,230	0	0	425	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	16,022	792	1,230	0	0	425	0
<u>POLK</u>								
CITY	52,639	44,731	2,555	23,738	0	0	0	2,984
TOWN	0	173	0	246	0	0	0	1,560
TOTAL	52,639	44,904	2,555	23,984	0	0	0	4,544
<u>POPE</u>								
CITY	0	7,770	1,342	1,840	2,503	2,319	1,404	2,653
TOWN	0	0	110	116	4,401	7,039	7,318	2,412
TOTAL	0	7,770	1,452	1,956	6,904	9,358	8,722	5,065
<u>RAMSEY</u>								
CITY	2,422,570	2,396,416	48,681	597,090	0	0	0	30,368
TOWN	0	22,200	0	0	0	0	0	0
TOTAL	2,422,570	2,418,616	48,681	597,090	0	0	0	30,368
<u>RED LAKE</u>								
CITY	0	6,889	0	824	0	0	38	0
TOWN	0	0	0	0	0	0	601	0
TOTAL	0	6,889	0	824	0	0	639	0
<u>REDWOOD</u>								
CITY	23,042	35,844	506	6,140	0	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	23,042	35,844	506	6,140	0	0	0	0
<u>RENVILLE</u>								
CITY	0	7,631	5,405	7,424	0	0	0	0
TOWN	0	0	0	730	0	109	0	9,644
TOTAL	0	7,631	5,405	8,154	0	109	0	9,644
<u>RICE</u>								
CITY	265,629	115,753	2,122	58,936	0	0	0	6,436
TOWN	0	0	0	3,488	6,524	4,428	6,835	17,073
TOTAL	265,629	115,753	2,122	62,424	6,524	4,428	6,835	23,509

TABLE 31 PART E
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL (NON-AG)							
	OLD CLASS 4C	NEW CLASS 4D	NON-PROFIT COMM. SERVICE AND STUDENT HOUSING	MOBILE HOME PARK LAND	CLASS 1C UP TO \$32 K	CLASS 1C OVER \$32 K	CLASS 4C	GOLF COURSES
	(2.40%)	(1.00%)	(1.25%, 1.80%)	(2.00%)	(1.00%)	(1.00%)	(1.80%)	(1.80%)
ROCK								
CITY	0	13,687	0	1,560	0	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	13,687	0	1,560	0	0	0	0
ROSEAU								
CITY	5,952	27,962	0	14,154	0	0	0	0
TOWN	0	0	0	24,398	242	0	7,063	2,153
TOTAL	5,952	27,962	0	38,552	242	0	7,063	2,153
ST. LOUIS								
CITY	431,553	630,140	10,126	126,426	735	5,706	3,119	434
TOWN	4,435	0	446	2,066	39,152	181,727	149,764	2,705
TOTAL	435,988	630,140	10,572	128,492	39,887	187,433	152,883	3,139
SCOTT								
CITY	61,430	184,555	914	46,868	0	0	6,070	11,391
TOWN	0	1,365	0	44,770	0	0	27,547	19,791
TOTAL	61,430	185,920	914	91,638	0	0	33,617	31,182
SHERBURNE								
CITY	62,857	259,538	0	24,338	0	0	32,758	0
TOWN	0	584	0	1,680	0	0	26,607	0
TOTAL	62,857	260,122	0	26,018	0	0	59,365	0
SIBLEY								
CITY	14,103	8,722	275	1,996	0	0	704	0
TOWN	0	0	0	0	0	0	3,255	0
TOTAL	14,103	8,722	275	1,996	0	0	3,959	0
STEARNS								
CITY	154,894	374,029	7,342	64,892	0	0	4,519	15,728
TOWN	0	2,690	679	68,548	4,957	22,910	58,697	26,779
TOTAL	154,894	376,719	8,021	133,440	4,957	22,910	63,216	42,507
STEELE								
CITY	57,435	98,101	670	20,784	0	0	0	0
TOWN	0	0	0	1,696	0	0	1,273	8,851
TOTAL	57,435	98,101	670	22,480	0	0	1,273	8,851
STEVENS								
CITY	0	23,371	0	0	0	0	0	0
TOWN	0	0	0	0	0	0	0	898
TOTAL	0	23,371	0	0	0	0	0	898
SWIFT								
CITY	0	28,052	859	1,962	0	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	28,052	859	1,962	0	0	0	0
TODD								
CITY	4,020	27,920	443	1,716	2,407	6,343	3,246	2,021
TOWN	0	0	0	1,280	9,347	10,768	13,018	4,929
TOTAL	4,020	27,920	443	2,996	11,754	17,111	16,264	6,950

TABLE 31 PART E
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL (NON-AG)							
	OLD	NEW	NON-PROFIT	MOBILE HOME	CLASS 1C	CLASS 1C	CLASS 4C	GOLF
	CLASS	CLASS	COMM. SERVICE		UP TO \$32 K	OVER \$32 K		
	4C	4D	AND STUDENT	PARK LAND				COURSES
	(2.40%)	(1.00%)	HOUSING	(2.00%)	(1.00%)	(1.00%)	(1.80%)	(1.80%)
<u>TRAVERSE</u>								
CITY	0	12,420	2	734	0	0	0	0
TOWN	0	0	0	0	0	0	0	975
TOTAL	0	12,420	2	734	0	0	0	975
<u>WABASHA</u>								
CITY	0	33,929	7,912	36,072	0	0	2,840	2,799
TOWN	0	0	324	3,626	0	0	20,005	5,644
TOTAL	0	33,929	8,236	39,698	0	0	22,845	8,443
<u>WADENA</u>								
CITY	25,550	31,805	0	3,032	0	0	0	0
TOWN	0	0	0	522	452	586	0	10,349
TOTAL	25,550	31,805	0	3,554	452	586	0	10,349
<u>WASECA</u>								
CITY	30,072	14,145	1,721	9,904	320	183	0	0
TOWN	0	0	0	0	320	225	711	3,805
TOTAL	30,072	14,145	1,721	9,904	640	408	711	3,805
<u>WASHINGTON</u>								
CITY	204,399	536,980	3,867	354,708	0	0	0	117,839
TOWN	0	0	0	0	1,162	3,732	21,488	11,675
TOTAL	204,399	536,980	3,867	354,708	1,162	3,732	21,488	129,514
<u>WATONWAN</u>								
CITY	0	0	0	2,642	0	0	0	0
TOWN	0	0	0	0	0	0	0	4,392
TOTAL	0	0	0	2,642	0	0	0	4,392
<u>WILKIN</u>								
CITY	0	12,226	0	3,222	0	0	0	67
TOWN	0	0	0	0	0	0	0	2,822
TOTAL	0	12,226	0	3,222	0	0	0	2,889
<u>WINONA</u>								
CITY	14,146	59,909	2,264	63,054	304	0	247	3,550
TOWN	0	0	275	43,722	0	0	9,146	7,520
TOTAL	14,146	59,909	2,539	106,776	304	0	9,393	11,070
<u>WRIGHT</u>								
CITY	49,845	332,042	2,094	200,234	0	0	12,209	63,618
TOWN	0	997	0	40,418	0	0	40,748	35,904
TOTAL	49,845	333,039	2,094	240,652	0	0	52,957	99,522
<u>YELLOW MEDICINE</u>								
CITY	0	14,066	271	1,246	0	0	0	0
TOWN	0	0	0	400	0	0	0	1,651
TOTAL	0	14,066	271	1,646	0	0	0	1,651
<u>STATE TOTAL</u>								
CITY	12,502,397	15,268,526	374,730	5,662,034	34,681	193,223	862,078	873,579
TOWN	7,157	33,677	14,226	502,448	368,776	1,564,542	2,218,778	688,776
TOTAL	12,509,554	15,302,203	388,956	6,164,482	403,457	1,757,765	3,080,856	1,562,355

TABLE 31 PART F
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL LAND AND BLDGS (NON-AGRICULTURAL)		INDUSTRIAL LAND AND BLDGS (NON-AGRICULTURAL)		PUBLIC UTILITY			RAIL- ROAD PROPERTY	ALL OTHER CLASS 5
	1ST	OVER	1ST	OVER	MINERAL	LAND & BUILDINGS	MACHINERY		
	\$150,000	\$150,000	\$150,000	\$150,000					
	MARKET	MARKET	MARKET	MARKET					
VALUE (1)	VALUE	VALUE	VALUE	(3.5%)	(2.45, 3.5%)	(3.5%)	(2.45, 3.5%)	(3.5%)	
(2.3, 2.45, 3.5%)	(2.98, 3.5%)	(2.3, 2.45, 3.5%)	(2.98, 3.5%)						
<u>AITKIN</u>									
CITY	247,716	86,057	38,544	30,778	0	70	0	8,827	0
TOWN	119,738	17,159	6,812	1,282	0	40,900	42,015	52,174	1,674
TOTAL	367,454	103,216	45,356	32,060	0	40,970	42,015	61,001	1,674
<u>ANOKA</u>									
CITY	5,879,236	24,775,565	2,277,216	19,331,544	0	208,667	664,548	736,824	0
TOWN	188,423	134,944	7,545	0	0	11,079	54,520	0	0
TOTAL	6,067,659	24,910,509	2,284,761	19,331,544	0	219,746	719,068	736,824	0
<u>BECKER</u>									
CITY	842,026	1,033,479	63,817	375,216	0	4,430	11,065	51,749	0
TOWN	214,001	66,106	23,244	22,695	0	16,753	117,568	120,876	0
TOTAL	1,056,027	1,099,585	87,061	397,911	0	21,183	128,633	172,625	0
<u>BELTRAMI</u>									
CITY	948,409	1,656,901	32,480	74,403	0	84,683	20,199	37,057	0
TOWN	346,926	116,398	3,675	160,839	0	47,639	163,656	28,285	0
TOTAL	1,295,335	1,773,299	36,155	235,242	0	132,322	183,855	65,342	0
<u>BENTON</u>									
CITY	850,456	1,445,571	316,643	1,838,854	0	16,451	208,772	109,065	0
TOWN	346,801	208,075	26,973	29,314	0	26,910	240,766	48,734	0
TOTAL	1,197,257	1,653,646	343,616	1,868,168	0	43,361	449,538	157,799	0
<u>BIG STONE</u>									
CITY	141,613	8,284	10,297	4,361	0	20,222	21,918	20,302	0
TOWN	12,276	0	5,566	0	0	14,819	32,213	66,581	0
TOTAL	153,889	8,284	15,863	4,361	0	35,041	54,131	86,883	0
<u>BLUE EARTH</u>									
CITY	2,065,880	6,724,903	165,311	1,671,516	0	90,600	934,409	65,073	0
TOWN	350,612	332,611	51,317	173,472	0	121,096	233,984	57,700	0
TOTAL	2,416,492	7,057,514	216,628	1,844,988	0	211,696	1,168,393	122,773	0
<u>BROWN</u>									
CITY	971,990	809,522	140,142	823,449	0	200	2,308	16,168	0
TOWN	96,035	121,664	40,136	141,257	0	11,868	38,607	28,454	0
TOTAL	1,068,025	931,186	180,278	964,706	0	12,068	40,915	44,622	0
<u>CARLTON</u>									
CITY	701,925	448,486	37,872	2,429,813	0	170,456	122,686	77,887	0
TOWN	84,623	30,222	10,360	2,278	0	468,115	668,425	132,054	0
TOTAL	786,548	478,708	48,232	2,432,091	0	638,571	791,111	209,941	0
<u>CARVER</u>									
CITY	1,340,616	5,765,390	606,774	7,111,446	0	4,508	26,736	24,627	179
TOWN	115,321	95,922	25,980	166,658	0	63,939	319,014	9,561	0
TOTAL	1,455,937	5,861,312	632,754	7,278,104	0	68,447	345,750	34,188	179
<u>CASS</u>									
CITY	809,816	489,647	2,528	0	0	15,543	2,257	19,589	2,701
TOWN	535,259	183,880	4,626	9,006	0	173,477	260,937	112,353	13,008
TOTAL	1,345,075	673,527	7,154	9,006	0	189,020	263,194	131,942	15,709

TABLE 31 PART F
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL LAND AND BLDGS (NON-AGRICULTURAL)		INDUSTRIAL LAND AND BLDGS (NON-AGRICULTURAL)		PUBLIC UTILITY			RAIL- ROAD PROPERTY	ALL OTHER CLASS 5
	1ST \$150,000 MARKET VALUE (1)	OVER \$150,000 MARKET VALUE	1ST \$150,000 MARKET VALUE	OVER \$150,000 MARKET VALUE	MINERAL	LAND & BUILDINGS	MACHINERY		
	(2.3, 2.45, 3.5%)	(2.98, 3.5%)	(2.3, 2.45, 3.5%)	(2.98, 3.5%)		(3.5%)	(2.45, 3.5%)		
CHIPPEWA									
CITY	442,655	275,899	51,990	215,238	0	86,734	276,195	20,616	0
TOWN	76,908	21,827	23,001	39,765	0	5,862	7,257	58,785	0
TOTAL	519,563	297,726	74,991	255,003	0	92,596	283,452	79,401	0
CHISAGO									
CITY	1,006,032	1,142,305	106,271	350,410	0	72,670	93,030	11,300	8,463
TOWN	155,347	94,801	11,140	17,910	0	41,764	583,363	3,096	3,016
TOTAL	1,161,379	1,237,106	117,411	368,320	0	114,434	676,393	14,396	11,479
CLAY									
CITY	1,274,955	2,129,214	51,889	1,100,074	0	1,749	4,953	215,122	0
TOWN	114,514	50,899	12,596	12,874	0	7,794	32,756	259,315	0
TOTAL	1,389,469	2,180,113	64,485	1,112,948	0	9,543	37,709	474,437	0
CLEARWATER									
CITY	172,621	22,152	3,675	32,726	0	6,255	2,692	13,731	0
TOWN	34,821	0	0	0	0	480,153	1,846,323	26,850	0
TOTAL	207,442	22,152	3,675	32,726	0	486,408	1,849,015	40,581	0
COOK									
CITY	209,652	82,806	0	0	0	0	0	0	0
TOWN	108,003	73,967	0	0	0	6,824	24,387	8,747	0
TOTAL	317,655	156,773	0	0	0	6,824	24,387	8,747	0
COTTONWOOD									
CITY	344,287	165,394	79,844	209,858	0	1,219	0	13,969	0
TOWN	38,145	417	29,042	219,575	0	11,026	37,872	18,968	0
TOTAL	382,432	165,811	108,886	429,433	0	12,245	37,872	32,937	0
CROW WING									
CITY	2,490,052	5,070,483	40,972	384,943	667	34,302	73,003	111,340	0
TOWN	680,606	480,429	7,350	193,820	2,429	69,599	281,984	34,897	0
TOTAL	3,170,658	5,550,912	48,322	578,763	3,096	103,901	354,987	146,237	0
DAKOTA									
CITY	6,970,407	51,935,977	2,088,425	24,763,434	0	1,550,992	5,716,244	399,368	0
TOWN	268,698	150,612	73,682	120,854	0	21,777	94,086	36,347	0
TOTAL	7,239,105	52,086,589	2,162,107	24,884,288	0	1,572,769	5,810,330	435,715	0
DODGE									
CITY	391,175	196,089	22,913	401,861	0	684	13,273	5,909	0
TOWN	67,232	13,932	11,025	5,146	0	2,184	17,217	14,015	0
TOTAL	458,407	210,021	33,938	407,007	0	2,868	30,490	19,924	0
DOUGLAS									
CITY	1,301,177	2,190,148	65,996	535,919	0	91,025	106,962	9,504	0
TOWN	378,560	461,833	3,675	28	0	64,796	93,083	13,180	0
TOTAL	1,679,737	2,651,981	69,671	535,947	0	155,821	200,045	22,684	0
FARIBAULT									
CITY	410,426	186,465	172,416	470,228	0	6,288	15,789	36,881	0
TOWN	22,242	0	31,618	49,153	0	10,272	56,703	79,640	0
TOTAL	432,668	186,465	204,034	519,381	0	16,560	72,492	116,521	0

TABLE 31 PART F
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL LAND AND BLDGS (NON-AGRICULTURAL)		INDUSTRIAL LAND AND BLDGS (NON-AGRICULTURAL)		PUBLIC UTILITY			RAIL- ROAD PROPERTY	ALL OTHER CLASS 5
	1ST	OVER	1ST	OVER	MINERAL	LAND & BUILDINGS	MACHINERY		
	\$150,000	\$150,000	\$150,000	\$150,000					
	MARKET VALUE (1)	MARKET VALUE	MARKET VALUE	MARKET VALUE					
	(2.3, 2.45, 3.5%)	(2.98, 3.5%)	(2.3, 2.45, 3.5%)	(2.98, 3.5%)	(3.5%)	(2.45, 3.5%)	(3.5%)	(2.45, 3.5%)	(3.5%)
<u>FILLMORE</u>									
CITY	730,365	297,005	43,564	135,899	0	2,694	15,389	0	0
TOWN	81,755	28,793	0	2,282	0	14,575	76,412	0	0
TOTAL	812,120	325,798	43,564	138,181	0	17,269	91,801	0	0
<u>FREEBORN</u>									
CITY	891,840	951,928	211,987	947,737	0	67,385	53,290	32,157	0
TOWN	91,370	30,574	15,937	15,899	0	19,958	133,242	79,601	0
TOTAL	983,210	982,502	227,924	963,636	0	87,343	186,532	111,758	0
<u>GOODHUE</u>									
CITY	1,760,036	2,440,514	223,568	2,064,421	0	2,991,942	10,670,290	64,768	0
TOWN	212,171	192,253	24,905	33,079	0	10,935	21,511	12,575	0
TOTAL	1,972,207	2,632,767	248,473	2,097,500	0	3,002,877	10,691,801	77,343	0
<u>GRANT</u>									
CITY	226,471	36,691	0	0	0	1,965	2,951	16,658	0
TOWN	20,101	4,729	0	0	0	4,443	19,476	39,499	0
TOTAL	246,572	41,420	0	0	0	6,408	22,427	56,157	0
<u>HENNEPIN</u>									
CITY	23,316,143	344,363,105	9,518,134	115,393,453	0	2,911,937	5,552,110	1,994,182	0
TOWN	125,125	209,708	121,470	303,233	0	5,989	42,339	5,607	0
TOTAL	23,441,268	344,572,813	9,639,604	115,696,686	0	2,917,926	5,594,449	1,999,789	0
<u>HOUSTON</u>									
CITY	540,479	199,981	18,363	51,070	0	4,671	12,740	4,206	0
TOWN	94,844	24,997	9,303	1,295	0	11,296	57,749	25,200	0
TOTAL	635,323	224,978	27,666	52,365	0	15,967	70,489	29,406	0
<u>HUBBARD</u>									
CITY	534,601	385,289	29,399	380,018	0	1,082	2,954	0	0
TOWN	235,266	141,674	4,998	391,980	0	25,779	171,476	16,787	0
TOTAL	769,867	526,963	34,397	771,998	0	26,861	174,430	16,787	0
<u>ISANTI</u>									
CITY	685,106	1,098,697	18,375	192,514	0	43,594	34,192	24,641	0
TOWN	199,362	67,252	3,920	5,346	0	14,482	118,161	28,055	0
TOTAL	884,468	1,165,949	22,295	197,860	0	58,076	152,353	52,696	0
<u>ITASCA</u>									
CITY	1,225,684	1,522,529	67,675	1,691,799	7,059	1,595,512	6,508,340	74,558	0
TOWN	290,514	71,677	66,489	246,955	5,616	195,294	1,082,992	130,987	0
TOTAL	1,516,198	1,594,206	134,164	1,938,754	12,675	1,790,806	7,591,332	205,545	0
<u>JACKSON</u>									
CITY	306,165	277,427	0	1,050	0	133	648	7,557	0
TOWN	64,364	10,873	21,124	534,155	0	30,406	135,502	31,194	0
TOTAL	370,529	288,300	21,124	535,205	0	30,539	136,150	38,751	0
<u>KANABEC</u>									
CITY	304,737	147,861	29,760	196,996	0	557	5,065	10,763	0
TOWN	116,968	14,290	8,067	3,549	0	1,143	2,712	20,206	0
TOTAL	421,705	162,151	37,827	200,545	0	1,700	7,777	30,969	0

TABLE 31 PART F
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL		INDUSTRIAL		PUBLIC UTILITY					RAIL-ROAD PROPERTY	ALL OTHER CLASS 5
	LAND AND BLDGS		LAND AND BLDGS		MINERAL	LAND & BUILDINGS	MACHINERY				
	(NON-AGRICULTURAL)		(NON-AGRICULTURAL)								
	1ST \$150,000 MARKET VALUE (1)	OVER \$150,000 MARKET VALUE	1ST \$150,000 MARKET VALUE	OVER \$150,000 MARKET VALUE							
	(2.3, 2.45, 3.5%)	(2.98, 3.5%)	(2.3, 2.45, 3.5%)	(2.98, 3.5%)	(3.5%)	(2.45, 3.5%)	(3.5%)	(2.45, 3.5%)	(3.5%)		
<u>KANDIYOHI</u>											
CITY	1,314,367	2,222,839	190,323	798,559	0	39,727	17,764	98,851	0		
TOWN	337,977	197,728	62,688	38,708	0	19,170	63,081	72,494	0		
TOTAL	1,652,344	2,420,567	253,011	837,267	0	58,897	80,845	171,345	0		
<u>KITTSON</u>											
CITY	141,107	17,152	2,950	364	0	8,960	22,945	20,053	0		
TOWN	31,324	5,744	25	0	0	127,674	835,775	90,592	0		
TOTAL	172,431	22,896	2,975	364	0	136,634	858,720	110,645	0		
<u>KOOCHICING</u>											
CITY	373,995	330,570	7,455	2,283,899	0	16,758	141,385	66,348	0		
TOWN	58,013	11,341	3,866	0	0	5,088	66,501	119,898	0		
TOTAL	432,008	341,911	11,321	2,283,899	0	21,846	207,886	186,246	0		
<u>LAC QUI PARLE</u>											
CITY	147,213	8,267	31,900	178,018	0	1,660	7,545	9,955	0		
TOWN	33,744	0	5,364	85,456	0	12,985	19,438	63,192	0		
TOTAL	180,957	8,267	37,264	263,474	0	14,645	26,983	73,147	0		
<u>LAKE</u>											
CITY	250,652	271,375	13,189	6,469	0	6,506	7,567	23,023	0		
TOWN	67,923	99,321	43,723	103,190	0	35,972	74,752	242,606	0		
TOTAL	318,575	370,696	56,912	109,659	0	42,478	82,319	265,629	0		
<u>LAKE/WOODS</u>											
CITY	132,671	61,334	7,350	98,369	0	1,309	8,128	8,233	0		
TOWN	35,251	1,023	7,463	14,641	0	1,843	13,751	22,051	0		
TOTAL	167,922	62,357	14,813	113,010	0	3,152	21,879	30,284	0		
<u>LE SUEUR</u>											
CITY	610,070	182,362	100,799	772,398	0	7,411	74,050	40,724	0		
TOWN	144,725	64,685	38,880	259,684	0	10,336	26,390	40,367	0		
TOTAL	754,795	247,047	139,679	1,032,082	0	17,747	100,440	81,091	0		
<u>LINCOLN</u>											
CITY	139,318	0	19,233	22,212	0	17,793	3,959	2,864	0		
TOWN	13,101	6,073	1,698	0	0	28,928	27,445	16,222	0		
TOTAL	152,419	6,073	20,931	22,212	0	46,721	31,404	19,086	0		
<u>LYON</u>											
CITY	908,659	1,377,565	221,638	1,689,591	0	9,860	27,011	40,207	0		
TOWN	87,564	20,281	3,675	12,597	0	49,584	396,810	87,280	0		
TOTAL	996,223	1,397,846	225,313	1,702,188	0	59,444	423,821	127,487	0		
<u>MCLEOD</u>											
CITY	1,079,088	1,261,370	185,394	1,359,629	0	7,387	1,424	13,591	0		
TOWN	149,224	59,757	15,987	4,576	0	12,893	24,005	9,153	0		
TOTAL	1,228,312	1,321,127	201,381	1,364,205	0	20,280	25,429	22,744	0		
<u>MAHNOMEN</u>											
CITY	116,818	229,606	0	0	0	2,266	1,568	3,045	0		
TOWN	22,757	106,054	0	0	0	3,268	12,411	14,652	0		
TOTAL	139,575	335,660	0	0	0	5,534	13,979	17,697	0		

TABLE 31 PART F
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL		INDUSTRIAL		PUBLIC UTILITY				
	LAND AND BLDGS		LAND AND BLDGS		MINERAL	LAND & BUILDINGS	MACHINERY	RAIL-ROAD PROPERTY	ALL OTHER CLASS 5
	(NON-AGRICULTURAL)		(NON-AGRICULTURAL)						
	1ST \$150,000 MARKET VALUE (1)	OVER \$150,000 MARKET VALUE	1ST \$150,000 MARKET VALUE	OVER \$150,000 MARKET VALUE					
(2.3, 2.45, 3.5%)	(2.98, 3.5%)	(2.3, 2.45, 3.5%)	(2.98, 3.5%)	(3.5%)	(2.45, 3.5%)	(3.5%)	(2.45, 3.5%)	(3.5%)	
<u>MARSHALL</u>									
CITY	222,208	50,685	2,974	0	0	8,838	3,632	18,120	0
TOWN	55,323	21,154	757	0	0	94,067	716,893	81,568	0
TOTAL	277,531	71,839	3,731	0	0	102,905	720,525	99,688	0
<u>MARTIN</u>									
CITY	781,774	895,622	109,033	464,528	0	4,608	7,440	40,813	0
TOWN	36,828	12,401	28,952	35,230	0	128,824	854,711	64,019	0
TOTAL	818,602	908,023	137,985	499,758	0	133,432	862,151	104,832	0
<u>MEEKER</u>									
CITY	570,369	173,966	94,604	322,519	0	824	7,163	27,371	0
TOWN	147,958	46,389	11,554	6,785	0	10,400	38,296	52,758	0
TOTAL	718,327	220,355	106,158	329,304	0	11,224	45,459	80,129	0
<u>MILLE LACS</u>									
CITY	563,733	222,664	50,329	197,200	0	8,737	33,009	0	0
TOWN	246,767	132,197	715	491	0	18,076	131,697	0	0
TOTAL	810,500	354,861	51,044	197,691	0	26,813	164,706	0	0
<u>MORRISON</u>									
CITY	771,718	607,893	41,546	354,715	0	59,077	51,135	60,383	0
TOWN	272,508	29,613	0	0	0	153,563	223,664	92,367	0
TOTAL	1,044,226	637,506	41,546	354,715	0	212,640	274,799	152,750	0
<u>MOWER</u>									
CITY	1,080,769	868,433	46,319	1,488,226	0	2,638	64,523	13,836	0
TOWN	145,250	37,209	3,675	53	0	8,329	104,722	26,450	0
TOTAL	1,226,019	905,642	49,994	1,488,279	0	10,967	169,245	40,286	0
<u>MURRAY</u>									
CITY	226,564	41,732	38,090	38,000	0	165	3,402	0	0
TOWN	45,172	13,280	11,564	7,235	0	8,178	20,254	0	0
TOTAL	271,736	55,012	49,654	45,235	0	8,343	23,656	0	0
<u>NICOLLET</u>									
CITY	824,654	794,056	158,006	1,465,393	0	10,765	19,492	0	0
TOWN	29,551	6,419	18,544	31,214	0	24,230	58,153	0	0
TOTAL	854,205	800,475	176,550	1,496,607	0	34,995	77,645	0	0
<u>NOBLES</u>									
CITY	756,419	880,690	102,081	806,972	0	1,653	4,810	27,658	0
TOWN	52,576	31,304	19,767	37,495	0	11,444	26,969	21,690	0
TOTAL	808,995	911,994	121,848	844,467	0	13,097	31,779	49,348	0
<u>NORMAN</u>									
CITY	189,562	26,086	0	0	0	7,641	2,342	38,292	0
TOWN	50,306	2,244	0	0	0	24,240	104,969	25,332	0
TOTAL	239,868	28,330	0	0	0	31,881	107,311	63,624	0
<u>OLMSTED</u>									
CITY	3,408,118	19,454,562	187,957	2,384,548	0	58,787	25,938	23,728	0
TOWN	315,679	226,488	26,573	49,376	0	136,890	307,660	22,133	0
TOTAL	3,723,797	19,681,050	214,530	2,433,924	0	195,677	333,598	45,861	0

TABLE 31 PART F
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL LAND AND BLDGS (NON-AGRICULTURAL)		INDUSTRIAL LAND AND BLDGS (NON-AGRICULTURAL)		PUBLIC UTILITY				RAIL- ROAD PROPERTY	ALL OTHER CLASS 5
	1ST	OVER	1ST	OVER	MINERAL	LAND & BUILDINGS	MACHINERY			
	\$150,000	\$150,000	\$150,000	\$150,000						
	MARKET	MARKET	MARKET	MARKET						
VALUE (1)	VALUE	VALUE	VALUE	(3.5%)	(2.45, 3.5%)	(3.5%)	(2.45, 3.5%)	(3.5%)		
(2.3, 2.45, 3.5%)	(2.98, 3.5%)	(2.3, 2.45, 3.5%)	(2.98, 3.5%)							
<u>OTTER TAIL</u>										
CITY	1,698,599	1,707,664	125,431	590,722	0	546,265	735,871	58,817	0	
TOWN	367,569	132,911	6,459	448	0	77,179	234,656	164,314	0	
TOTAL	2,066,168	1,840,575	131,890	591,170	0	623,444	970,527	223,131	0	
<u>PENNINGTON</u>										
CITY	403,493	283,889	25,539	170,438	0	0	0	5,276	0	
TOWN	71,920	1,156	0	0	0	7,701	41,486	12,375	0	
TOTAL	475,413	285,045	25,539	170,438	0	7,701	41,486	17,651	0	
<u>PINE</u>										
CITY	662,619	1,096,822	39,841	60,784	0	7,518	47,680	52,276	0	
TOWN	117,415	35,210	4,883	0	0	24,038	162,509	110,327	0	
TOTAL	780,034	1,132,032	44,724	60,784	0	31,556	210,189	162,603	0	
<u>PIPESTONE</u>										
CITY	341,681	165,550	53,832	173,211	0	10,099	31,734	21,288	0	
TOWN	26,996	886	4,288	69,549	0	4,474	27,133	55,362	0	
TOTAL	368,677	166,436	58,120	242,760	0	14,573	58,867	76,650	0	
<u>POLK</u>										
CITY	886,479	666,760	38,438	525,963	0	3,707	32,371	76,667	0	
TOWN	108,779	75,048	3,675	238,096	0	30,458	256,625	193,499	0	
TOTAL	995,258	741,808	42,113	764,059	0	34,165	288,996	270,166	0	
<u>POPE</u>										
CITY	305,089	90,260	22,993	32,037	0	1,213	16,260	9,691	0	
TOWN	59,782	47,408	15,442	18,408	0	8,202	20,029	24,505	43	
TOTAL	364,871	137,668	38,435	50,445	0	9,415	36,289	34,196	43	
<u>RAMSEY</u>										
CITY	12,255,593	82,064,260	1,895,932	26,951,529	0	819,203	2,664,351	1,504,865	0	
TOWN	108,267	915,612	79,174	698,639	0	6,216	57,177	57,583	0	
TOTAL	12,363,860	82,979,872	1,975,106	27,650,168	0	825,419	2,721,528	1,562,448	0	
<u>RED LAKE</u>										
CITY	71,422	17,381	4,650	2,443	0	9,624	5,283	3,102	0	
TOWN	10,804	1,775	0	0	0	23,196	179,818	10,015	0	
TOTAL	82,226	19,156	4,650	2,443	0	32,820	185,101	13,117	0	
<u>REDWOOD</u>										
CITY	475,136	336,866	121,745	251,867	0	9,334	12,857	5,279	0	
TOWN	84,198	20,228	8,017	44,307	0	19,011	33,202	17,388	0	
TOTAL	559,334	357,094	129,762	296,174	0	28,345	46,059	22,667	0	
<u>RENVILLE</u>										
CITY	453,095	70,172	170,784	385,959	0	22,477	20,277	9,755	0	
TOWN	59,466	9,374	24,921	578,494	0	43,657	122,954	21,397	0	
TOTAL	512,561	79,546	195,705	964,453	0	66,134	143,231	31,152	0	
<u>RICE</u>										
CITY	1,532,065	2,571,840	103,270	1,186,804	0	16,757	82,524	81,147	64	
TOWN	141,719	24,713	3,675	28,389	0	60,883	234,004	36,737	0	
TOTAL	1,673,784	2,596,553	106,945	1,215,193	0	77,640	316,528	117,884	64	

TABLE 31 PART F
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL LAND AND BLDGS (NON-AGRICULTURAL)		INDUSTRIAL LAND AND BLDGS (NON-AGRICULTURAL)		PUBLIC UTILITY			RAIL- ROAD PROPERTY	ALL OTHER CLASS 5
	1ST \$150,000 MARKET VALUE (1)	OVER \$150,000 MARKET VALUE	1ST \$150,000 MARKET VALUE	OVER \$150,000 MARKET VALUE	MINERAL	LAND & BUILDINGS	MACHINERY		
	(2.3, 2.45, 3.5%)	(2.98, 3.5%)	(2.3, 2.45, 3.5%)	(2.98, 3.5%)		(2.45, 3.5%)	(3.5%)	(2.45, 3.5%)	(3.5%)
<u>ROCK</u>									
CITY	342,234	216,526	63,344	173,172	0	89	141	4,337	0
TOWN	28,312	4,054	12,588	60,845	0	7,256	53,745	36,323	0
TOTAL	370,546	220,580	75,932	234,017	0	7,345	53,886	40,660	0
<u>ROSEAU</u>									
CITY	466,006	328,836	11,025	755,174	0	13,638	36,299	12,036	0
TOWN	69,123	11,502	7,497	16,535	0	17,726	470,528	26,987	0
TOTAL	535,129	340,338	18,522	771,709	0	31,364	506,827	39,023	0
<u>ST. LOUIS</u>									
CITY	5,442,067	10,809,231	671,665	3,460,820	96,245	757,222	2,098,227	1,026,489	0
TOWN	510,778	198,498	119,399	296,852	21,429	263,594	1,175,949	1,551,293	0
TOTAL	5,952,845	11,007,729	791,064	3,757,672	117,674	1,020,816	3,274,176	2,577,782	0
<u>SCOTT</u>									
CITY	1,795,429	4,615,037	384,664	7,157,527	0	50,579	603,497	95,843	0
TOWN	334,273	240,980	40,250	97,267	0	25,981	109,331	70,611	0
TOTAL	2,129,702	4,856,017	424,914	7,254,794	0	76,560	712,828	166,454	0
<u>SHERBURNE</u>									
CITY	1,333,812	3,942,820	245,487	2,046,049	0	5,237,855	17,041,597	86,714	158
TOWN	473,247	423,015	27,420	25,393	0	169,599	33,227	84,888	106
TOTAL	1,807,059	4,365,835	272,907	2,071,442	0	5,407,454	17,074,824	171,602	264
<u>SIBLEY</u>									
CITY	295,016	18,357	66,527	277,954	0	7,959	24,091	0	0
TOWN	52,302	6,178	21,014	25,383	0	2,778	27,096	0	1,057
TOTAL	347,318	24,535	87,541	303,337	0	10,737	51,187	0	1,057
<u>STEARNS</u>									
CITY	4,282,532	12,291,224	570,956	3,928,086	0	21,683	136,580	138,625	0
TOWN	808,984	505,382	28,940	347,781	0	39,343	181,175	56,858	0
TOTAL	5,091,516	12,796,606	599,896	4,275,867	0	61,026	317,755	195,483	0
<u>STEELE</u>									
CITY	1,213,915	2,087,323	124,822	2,320,890	0	68,254	99,526	53,348	0
TOWN	145,804	136,598	27,469	95,532	0	21,976	91,666	73,335	0
TOTAL	1,359,719	2,223,921	152,291	2,416,422	0	90,230	191,192	126,683	0
<u>STEVENS</u>									
CITY	379,040	245,226	17,540	24,028	0	14,152	7,496	30,836	0
TOWN	51,719	17,896	0	0	0	7,378	20,257	77,499	0
TOTAL	430,759	263,122	17,540	24,028	0	21,530	27,753	108,335	0
<u>SWIFT</u>									
CITY	293,786	194,974	18,508	31,158	0	4,283	6,600	49,073	0
TOWN	37,787	112,804	11,532	136,942	0	43,155	112,797	97,021	0
TOTAL	331,573	307,778	30,040	168,100	0	47,438	119,397	146,094	0
<u>TODD</u>									
CITY	430,399	270,487	26,637	62,249	0	1,863	8,225	15,247	0
TOWN	89,486	931	477	0	0	15,346	71,020	107,726	0
TOTAL	519,885	271,418	27,114	62,249	0	17,209	79,245	122,973	0

TABLE 31 PART F
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL LAND AND BLDGS (NON-AGRICULTURAL)		INDUSTRIAL LAND AND BLDGS (NON-AGRICULTURAL)		PUBLIC UTILITY			RAIL- ROAD PROPERTY	ALL OTHER CLASS 5
	1ST \$150,000 MARKET VALUE (1)	OVER \$150,000 MARKET VALUE	1ST \$150,000 MARKET VALUE	OVER \$150,000 MARKET VALUE	MINERAL	LAND & BUILDINGS	MACHINERY		
	(2.3, 2.45, 3.5%)	(2.98, 3.5%)	(2.3, 2.45, 3.5%)	(2.98, 3.5%)	(3.5%)	(2.45, 3.5%)	(3.5%)	(2.45, 3.5%)	(3.5%)
<u>TRAVERSE</u>									
CITY	111,926	9,133	22,031	32,518	0	9,441	7,147	4,828	0
TOWN	15,896	2,233	0	0	0	16,761	34,120	12,579	0
TOTAL	127,822	11,366	22,031	32,518	0	26,202	41,267	17,407	0
<u>WABASHA</u>									
CITY	704,159	410,205	54,768	409,364	0	9,427	23,075	15,229	0
TOWN	89,778	16,304	0	0	0	12,115	36,301	11,911	0
TOTAL	793,937	426,509	54,768	409,364	0	21,542	59,376	27,140	0
<u>WADENA</u>									
CITY	433,567	206,335	32,585	70,388	0	2,282	29,289	32,313	0
TOWN	41,654	7,040	3,639	0	0	21,860	95,620	30,388	0
TOTAL	475,221	213,375	36,224	70,388	0	24,142	124,909	62,701	0
<u>WASECA</u>									
CITY	510,745	401,834	50,020	454,737	0	7,631	41,133	6,353	0
TOWN	44,229	9,659	12,515	53,890	0	13,687	51,627	24,950	0
TOTAL	554,974	411,493	62,535	508,627	0	21,318	92,760	31,303	0
<u>WASHINGTON</u>									
CITY	4,232,337	24,904,428	62,475	1,694,022	0	574,321	2,964,059	126,453	0
TOWN	297,799	272,545	3,675	5,698	0	5,188	12,800	52,630	0
TOTAL	4,530,136	25,176,973	66,150	1,699,720	0	579,509	2,976,859	179,083	0
<u>WATONWAN</u>									
CITY	357,437	81,791	79,064	365,335	0	337	1,288	26,947	0
TOWN	30,144	16,412	10,876	64,943	0	7,070	21,457	40,672	0
TOTAL	387,581	98,203	89,940	430,278	0	7,407	22,745	67,619	0
<u>WILKIN</u>									
CITY	203,210	90,115	0	0	0	627	925	35,668	0
TOWN	42,047	44,620	0	0	0	4,406	6,596	117,532	0
TOTAL	245,257	134,735	0	0	0	5,033	7,521	153,200	0
<u>WINONA</u>									
CITY	1,624,229	2,331,328	292,657	1,793,994	0	50,038	65,866	54,519	0
TOWN	115,220	57,860	27,147	2,387	0	15,452	35,140	34,209	0
TOTAL	1,739,449	2,389,188	319,804	1,796,381	0	65,490	101,006	88,728	0
<u>WRIGHT</u>									
CITY	2,721,788	3,137,009	303,194	1,339,498	0	2,151,308	7,221,762	85,939	0
TOWN	326,808	252,451	37,448	60,350	0	376,513	1,452,610	76,083	0
TOTAL	3,048,596	3,389,460	340,642	1,399,848	0	2,527,821	8,674,372	162,022	0
<u>YELLOW MEDICINE</u>									
CITY	293,713	88,661	39,259	128,741	0	5,690	6,938	8,415	0
TOWN	38,037	1,330	15,645	49,206	0	12,266	37,408	29,949	0
TOTAL	331,750	89,991	54,904	177,947	0	17,956	44,346	38,364	0
<u>STATE TOTAL</u>									
CITY	121,497,213	644,092,937	23,887,693	254,800,098	103,971	20,807,466	65,784,209	8,548,868	11,565
TOWN	13,066,794	8,185,836	1,549,111	6,605,764	29,474	4,383,393	16,756,718	6,082,093	18,904
TOTAL	134,564,007	652,278,773	25,436,804	261,405,862	133,445	25,190,859	82,540,927	14,630,961	30,469

TABLE 31 PART G
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL NON-AG NET TAX CAPACITY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
			TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY	STRUCTURES ON LEASED RURAL LAND	LEASED AG REAL ESTATE	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND
				(3.5%)	(1.25, 3.5%)	(0.8, 1.25%)		(2.45, 3.5%)
<u>AITKIN</u>								
CITY	913,165	986,115	0	182	0	0	182	0
TOWN	3,104,214	8,843,523	0	0	1,335	303	1,638	3,266
TOTAL	4,017,379	9,829,638	0	182	1,335	303	1,820	3,266
<u>ANOKA</u>								
CITY	170,075,107	171,251,524	0	130,411	0	1,568	131,979	0
TOWN	6,359,286	6,959,865	0	0	0	0	0	0
TOTAL	176,434,393	178,211,389	0	130,411	0	1,568	131,979	0
<u>BECKER</u>								
CITY	5,007,725	5,360,472	389	0	289	0	289	3,611
TOWN	4,876,593	10,523,058	1,814	508	10,292	751	11,551	0
TOTAL	9,884,318	15,883,530	2,203	508	10,581	751	11,840	3,611
<u>BELTRAMI</u>								
CITY	5,041,243	5,092,315	17	2,058	0	0	2,058	2,717
TOWN	5,626,746	7,898,420	493	34,867	17,299	951	53,117	799
TOTAL	10,667,989	12,990,735	510	36,925	17,299	951	55,175	3,516
<u>BENTON</u>								
CITY	10,593,980	10,628,452	34	0	6,573	0	6,573	175
TOWN	3,660,551	5,544,017	0	52,648	0	0	52,648	1,376
TOTAL	14,254,531	16,172,469	34	52,648	6,573	0	59,221	1,551
<u>BIG STONE</u>								
CITY	715,901	743,802	0	445	0	0	445	0
TOWN	271,064	2,335,802	0	2,550	0	2,775	5,325	0
TOTAL	986,965	3,079,604	0	2,995	0	2,775	5,770	0
<u>BLUE EARTH</u>								
CITY	22,707,151	22,765,906	0	31,522	0	0	31,522	6,251
TOWN	5,343,267	12,923,109	0	23,827	0	0	23,827	28,921
TOTAL	28,050,418	35,689,015	0	55,349	0	0	55,349	35,172
<u>BROWN</u>								
CITY	8,049,877	8,093,997	1,691	2,531	27	5,264	7,822	425
TOWN	1,224,599	6,223,182	1,946	13,953	244	0	14,197	24,450
TOTAL	9,274,476	14,317,179	3,637	16,484	271	5,264	22,019	24,875
<u>CARLTON</u>								
CITY	7,672,274	7,722,241	0	25,285	0	0	25,285	0
TOWN	4,832,001	6,183,139	0	3,408	1,375	0	4,783	0
TOTAL	12,504,275	13,905,380	0	28,693	1,375	0	30,068	0
<u>CARVER</u>								
CITY	47,922,784	48,403,957	0	9,737	0	0	9,737	98
TOWN	5,408,081	8,264,764	0	8,982	0	0	8,982	0
TOTAL	53,330,865	56,668,721	0	18,719	0	0	18,719	98
<u>CASS</u>								
CITY	4,337,450	7,354,882	851	0	452	0	452	0
TOWN	7,862,119	17,127,859	10,160	17,771	128,716	461	146,948	0
TOTAL	12,199,569	24,482,741	11,011	17,771	129,168	461	147,400	0

TABLE 31 PART G
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL NON-AG NET TAX CAPACITY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
			TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (3.5%)	STRUCTURES ON LEASED RURAL LAND (1.25, 3.5%)	LEASED AG REAL ESTATE (0.8, 1.25%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (2.45, 3.5%)
CHIPPEWA								
CITY	3,040,768	3,071,641	0	0	0	0	0	1,408
TOWN	640,671	4,828,101	1,389	7,360	0	0	7,360	4
TOTAL	3,681,439	7,899,742	1,389	7,360	0	0	7,360	1,412
CHISAGO								
CITY	9,721,574	10,242,405	0	1,085	194	200	1,479	441
TOWN	8,539,993	11,462,708	0	291,998	148	0	292,146	2,238
TOTAL	18,261,567	21,705,113	0	293,083	342	200	293,625	2,679
CLAY								
CITY	14,243,000	14,308,654	0	5,674	0	2,325	7,999	51,880
TOWN	2,212,588	7,350,106	0	4,905	0	3,146	8,051	0
TOTAL	16,455,588	21,658,760	0	10,579	0	5,471	16,050	51,880
CLEARWATER								
CITY	564,497	571,873	244	0	0	249	249	0
TOWN	2,854,199	3,915,308	683	15,894	4,758	371	21,023	0
TOTAL	3,418,696	4,487,181	927	15,894	4,758	620	21,272	0
COOK								
CITY	852,490	894,536	0	920	715	0	1,635	0
TOWN	2,226,766	6,321,730	11,151	79,969	80,193	0	160,162	0
TOTAL	3,079,256	7,216,266	11,151	80,889	80,908	0	161,797	0
COTTONWOOD								
CITY	2,212,399	2,241,895	0	78	7,868	0	7,946	4
TOWN	576,211	5,713,823	0	3,531	0	454	3,985	901
TOTAL	2,788,610	7,955,718	0	3,609	7,868	454	11,931	905
CROW WING								
CITY	18,298,164	25,110,109	1,271	501	1,214	0	1,715	1,963
TOWN	11,359,711	22,775,679	22	9,220	5,464	0	14,684	147
TOTAL	29,657,875	47,885,788	1,293	9,721	6,678	0	16,399	2,110
DAKOTA								
CITY	272,587,818	273,784,664	2,507	202,296	464	6,908	209,668	75,093
TOWN	7,272,988	10,763,044	0	10,526	0	19,470	29,996	8,072
TOTAL	279,860,806	284,547,708	2,507	212,822	464	26,378	239,664	83,165
DODGE								
CITY	3,272,021	3,305,570	0	0	0	2,211	2,211	0
TOWN	1,566,290	5,486,917	1,452	669	0	823	1,492	0
TOTAL	4,838,311	8,792,487	1,452	669	0	3,034	3,703	0
DOUGLAS								
CITY	7,520,954	7,634,705	0	0	0	0	0	28,789
TOWN	8,696,485	14,249,944	0	34,892	0	0	34,892	0
TOTAL	16,217,439	21,884,649	0	34,892	0	0	34,892	28,789
FARIBAULT								
CITY	2,944,105	3,002,175	0	6,963	0	65	7,028	980
TOWN	674,021	7,588,486	0	3,527	0	60	3,587	2,487
TOTAL	3,618,126	10,590,661	0	10,490	0	125	10,615	3,467

TABLE 31 PART G
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL NON-AG NET TAX CAPACITY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
			TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (3.5%)	STRUCTURES ON LEASED RURAL LAND (1.25, 3.5%)	LEASED AG REAL ESTATE (0.8, 1.25%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (2.45, 3.5%)
<u>FILLMORE</u>								
CITY	3,744,640	3,936,192	0	6,877	358	0	7,235	1,862
TOWN	708,403	5,173,180	0	4,903	923	24	5,850	46
TOTAL	4,453,043	9,109,372	0	11,780	1,281	24	13,085	1,908
<u>FREEBORN</u>								
CITY	8,052,166	8,089,066	0	4,810	0	0	4,810	575
TOWN	1,652,421	7,098,662	428	19,767	368	0	20,135	319
TOTAL	9,704,587	15,187,728	428	24,577	368	0	24,945	894
<u>GOODHUE</u>								
CITY	30,402,316	30,638,171	548	428	0	915	1,343	19,803
TOWN	4,661,335	10,751,066	586	11,628	21,430	4,296	37,354	0
TOTAL	35,063,651	41,389,237	1,134	12,056	21,430	5,211	38,697	19,803
<u>GRANT</u>								
CITY	792,605	830,113	0	14	287	323	624	434
TOWN	405,300	3,349,847	818	2,944	3,301	1,407	7,652	0
TOTAL	1,197,905	4,179,960	818	2,958	3,588	1,730	8,276	434
<u>HENNEPIN</u>								
CITY	1,131,781,950	1,135,932,937	0	303,664	0	0	303,664	6,636,739
TOWN	2,370,086	2,574,521	0	0	0	0	0	0
TOTAL	1,134,152,036	1,138,507,458	0	303,664	0	0	303,664	6,636,739
<u>HOUSTON</u>								
CITY	3,956,938	4,036,877	0	5,153	0	0	5,153	1,754
TOWN	1,547,056	3,890,386	0	918	13	3,753	4,684	32
TOTAL	5,503,994	7,927,263	0	6,071	13	3,753	9,837	1,786
<u>HUBBARD</u>								
CITY	2,159,396	2,222,034	0	840	1,489	1,145	3,474	5,529
TOWN	5,409,982	10,337,143	464	24,956	8,470	362	33,788	648
TOTAL	7,569,378	12,559,177	464	25,796	9,959	1,507	37,262	6,177
<u>ISANTI</u>								
CITY	4,501,236	4,537,816	0	0	7,646	0	7,646	3,778
TOWN	6,208,511	9,144,410	0	1,404	0	0	1,404	0
TOTAL	10,709,747	13,682,226	0	1,404	7,646	0	9,050	3,778
<u>ITASCA</u>								
CITY	16,934,602	17,159,335	0	11,011	5,811	0	16,822	14
TOWN	9,900,893	14,436,380	9,748	4,247	96,463	0	100,710	1,067
TOTAL	26,835,495	31,595,715	9,748	15,258	102,274	0	117,532	1,081
<u>JACKSON</u>								
CITY	1,768,026	1,797,663	0	0	0	0	0	0
TOWN	1,190,167	7,794,525	0	6,937	13	0	6,950	0
TOTAL	2,958,193	9,592,188	0	6,937	13	0	6,950	0
<u>KANABEC</u>								
CITY	1,482,698	1,499,659	0	38,083	0	0	38,083	10,979
TOWN	2,064,048	3,753,091	0	22,898	0	26	22,924	0
TOTAL	3,546,746	5,252,750	0	60,981	0	26	61,007	10,979

TABLE 31 PART G
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL NON-AG NET TAX CAPACITY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
			TOTAL					
			PERSONAL		STRUCTURES			
			NET TAX CAPACITY	TOOLS AND MACHINERY	ON LEASED RURAL LAND	LEASED AG REAL ESTATE	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND
			(3.5%)	(1.25, 3.5%)	(0.8, 1.25%)		(2.45, 3.5%)	
<u>KANDIYOHI</u>								
CITY	11,270,838	11,443,662	0	1,379	658	0	2,037	7,343
TOWN	6,046,768	12,919,941	159	2,783	2,215	3,337	8,335	0
TOTAL	17,317,606	24,363,603	159	4,162	2,873	3,337	10,372	7,343
<u>KITTSON</u>								
CITY	617,999	641,334	3,637	333	0	744	1,077	1,215
TOWN	1,175,555	4,138,147	1,584	539	0	495	1,034	0
TOTAL	1,793,554	4,779,481	5,221	872	0	1,239	2,111	1,215
<u>KOOCHICHING</u>								
CITY	4,698,452	4,708,775	0	0	625	0	625	0
TOWN	1,607,101	2,508,166	1,030	134,389	12,925	408	147,722	3,338
TOTAL	6,305,553	7,216,941	1,030	134,389	13,550	408	148,347	3,338
<u>LAC QUI PARLE</u>								
CITY	933,061	944,507	0	140	270	0	410	0
TOWN	449,401	4,137,115	111	0	78	0	78	0
TOTAL	1,382,462	5,081,622	111	140	348	0	488	0
<u>LAKE</u>								
CITY	1,648,873	1,687,186	0	13,187	473	0	13,660	448
TOWN	2,532,000	4,311,058	98	4,654	31,584	0	36,238	252
TOTAL	4,180,873	5,998,244	98	17,841	32,057	0	49,898	700
<u>LAKE/WOODS</u>								
CITY	504,727	513,226	0	0	0	2,265	2,265	1,537
TOWN	767,702	1,627,904	498	25	159	999	1,183	0
TOTAL	1,272,429	2,141,130	498	25	159	3,264	3,448	1,537
<u>LE SUEUR</u>								
CITY	5,626,904	5,739,400	0	704	0	0	704	7,143
TOWN	3,917,827	8,049,060	0	8,703	0	0	8,703	0
TOTAL	9,544,731	13,788,460	0	9,407	0	0	9,407	7,143
<u>LINCOLN</u>								
CITY	719,942	744,636	0	0	0	0	0	319
TOWN	260,933	2,284,125	0	284,670	208	0	284,878	258,625
TOTAL	980,875	3,028,761	0	284,670	208	0	284,878	258,944
<u>LYON</u>								
CITY	9,329,029	9,372,379	0	5,663	9	394	6,066	14,000
TOWN	1,415,564	6,118,386	0	11,719	132	0	11,851	0
TOTAL	10,744,593	15,490,765	0	17,382	141	394	17,917	14,000
<u>MCLEOD</u>								
CITY	11,190,748	11,224,969	0	5,023	0	0	5,023	113
TOWN	2,437,962	6,120,976	0	4,677	6,074	0	10,751	0
TOTAL	13,628,710	17,345,945	0	9,700	6,074	0	15,774	113
<u>MAHNOMEN</u>								
CITY	599,218	605,885	87	0	0	0	0	0
TOWN	392,098	1,496,929	183	403	3,984	0	4,387	0
TOTAL	991,316	2,102,814	270	403	3,984	0	4,387	0

TABLE 31 PART G
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL NON-AG NET TAX CAPACITY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
			TOTAL					
			PERSONAL		STRUCTURES			
			NET TAX CAPACITY	TOOLS AND MACHINERY	ON LEASED RURAL LAND	LEASED AG REAL ESTATE	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND
			(3.5%)	(1.25, 3.5%)	(0.8, 1.25%)		(2.45, 3.5%)	
<u>MARSHALL</u>								
CITY	951,727	974,228	51	774	2,840	4,992	8,606	828
TOWN	1,207,589	5,626,623	2,295	5,522	212	2,213	7,947	125
TOTAL	2,159,316	6,600,851	2,346	6,296	3,052	7,205	16,553	953
<u>MARTIN</u>								
CITY	5,574,330	5,708,947	0	19,975	0	0	19,975	0
TOWN	1,741,153	9,276,613	0	7,573	0	0	7,573	0
TOTAL	7,315,483	14,985,560	0	27,548	0	0	27,548	0
<u>MEEKER</u>								
CITY	3,488,112	3,518,387	0	1,330	0	0	1,330	0
TOWN	2,869,925	7,078,584	0	11,155	0	0	11,155	4,141
TOTAL	6,358,037	10,596,971	0	12,485	0	0	12,485	4,141
<u>MILLE LACS</u>								
CITY	2,926,426	3,049,872	0	29,187	4,882	0	34,069	4,722
TOWN	3,300,321	5,509,303	3	19,961	1,249	0	21,210	0
TOTAL	6,226,747	8,559,175	3	49,148	6,131	0	55,279	4,722
<u>MORRISON</u>								
CITY	4,385,216	4,488,128	0	2,583	182	0	2,765	172
TOWN	3,849,052	7,829,154	0	6,599	0	346	6,945	1,627
TOTAL	8,234,268	12,317,282	0	9,182	182	346	9,710	1,799
<u>MOWER</u>								
CITY	10,141,717	10,210,472	0	1,754	123	0	1,877	50,863
TOWN	1,568,243	7,355,346	0	27,730	0	0	27,730	0
TOTAL	11,709,960	17,565,818	0	29,484	123	0	29,607	50,863
<u>MURRAY</u>								
CITY	1,187,479	1,211,918	0	634	34	0	668	0
TOWN	534,335	5,298,779	0	6,990	890	0	7,880	0
TOTAL	1,721,814	6,510,697	0	7,624	924	0	8,548	0
<u>NICOLLET</u>								
CITY	10,497,900	10,547,567	0	7,488	0	0	7,488	0
TOWN	1,653,995	5,759,698	0	7,495	81	0	7,576	0
TOTAL	12,151,895	16,307,265	0	14,983	81	0	15,064	0
<u>NOBLES</u>								
CITY	6,161,606	6,221,448	0	2,156	6,397	3,733	12,286	0
TOWN	601,878	6,408,967	0	13,458	17,579	0	31,037	0
TOTAL	6,763,484	12,630,415	0	15,614	23,976	3,733	43,323	0
<u>NORMAN</u>								
CITY	826,825	834,669	0	0	0	2,000	2,000	0
TOWN	397,732	3,989,723	0	8,404	0	0	8,404	0
TOTAL	1,224,557	4,824,392	0	8,404	0	2,000	10,404	0
<u>OLMSTED</u>								
CITY	58,190,165	58,359,076	0	39,225	0	0	39,225	27,234
TOWN	10,162,695	15,094,080	0	3,018	0	0	3,018	0
TOTAL	68,352,860	73,453,156	0	42,243	0	0	42,243	27,234

TABLE 31 PART G
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL NON-AG NET TAX CAPACITY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
			TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (3.5%)	STRUCTURES ON LEASED RURAL LAND (1.25, 3.5%)	LEASED AG REAL ESTATE (0.8, 1.25%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (2.45, 3.5%)
<u>OTTER TAIL</u>								
CITY	10,964,997	11,231,310	268	0	2,540	5,832	8,372	7,545
TOWN	8,307,323	20,701,941	0	0	134	979	1,113	9,665
TOTAL	19,272,320	31,933,251	268	0	2,674	6,811	9,485	17,210
<u>PENNINGTON</u>								
CITY	2,381,868	2,385,184	0	13,784	0	0	13,784	0
TOWN	663,159	1,803,072	0	438	0	0	438	0
TOTAL	3,045,027	4,188,256	0	14,222	0	0	14,222	0
<u>PINE</u>								
CITY	3,659,404	3,890,354	0	1,724	2,477	0	4,201	2,710
TOWN	3,463,415	7,177,052	13	1,915	991	126	3,032	0
TOTAL	7,122,819	11,067,406	13	3,639	3,468	126	7,233	2,710
<u>PIPESTONE</u>								
CITY	1,939,416	1,991,014	0	28	1,032	6,905	7,965	0
TOWN	387,110	2,933,877	0	74	0	672	746	0
TOTAL	2,326,526	4,924,891	0	102	1,032	7,577	8,711	0
<u>POLK</u>								
CITY	5,992,611	6,065,766	0	4,384	0	685	5,069	2,726
TOWN	1,957,846	10,448,459	42	7,533	827	343	8,703	0
TOTAL	7,950,457	16,514,225	42	11,917	827	1,028	13,772	2,726
<u>POPE</u>								
CITY	1,538,042	1,574,307	17,042	1,374	78	0	1,452	1,110
TOWN	1,141,027	4,014,892	0	7,667	0	0	7,667	0
TOTAL	2,679,069	5,589,199	17,042	9,041	78	0	9,119	1,110
<u>RAMSEY</u>								
CITY	324,407,268	324,659,817	0	52,235	0	0	52,235	267,018
TOWN	8,726,225	8,760,601	0	0	0	0	0	0
TOTAL	333,133,493	333,420,418	0	52,235	0	0	52,235	267,018
<u>RED LAKE</u>								
CITY	362,680	379,634	0	0	0	0	0	0
TOWN	306,622	1,079,840	203	0	865	0	865	0
TOTAL	669,302	1,459,474	203	0	865	0	865	0
<u>REDWOOD</u>								
CITY	3,322,993	3,388,968	0	3,448	0	0	3,448	1,828
TOWN	577,324	8,145,949	0	4,924	404	0	5,328	0
TOTAL	3,900,317	11,534,917	0	8,372	404	0	8,776	1,828
<u>RENVILLE</u>								
CITY	2,896,896	3,038,194	0	193	1,669	1,356	3,218	453
TOWN	1,309,136	10,745,189	0	18,946	0	0	18,946	0
TOTAL	4,206,032	13,783,383	0	19,139	1,669	1,356	22,164	453
<u>RICE</u>								
CITY	17,453,791	17,532,440	0	39	21,584	573	22,196	6,074
TOWN	5,726,597	10,426,539	0	29,894	0	0	29,894	6,892
TOTAL	23,180,388	27,958,979	0	29,933	21,584	573	52,090	12,966

TABLE 31 PART G
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL NON-AG NET TAX CAPACITY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
			TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (3.5%)	STRUCTURES ON LEASED RURAL LAND (1.25, 3.5%)	LEASED AG REAL ESTATE (0.8, 1.25%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (2.45, 3.5%)
ROCK								
CITY	2,219,859	2,262,188	0	168	0	1,958	2,126	0
TOWN	433,955	4,116,996	543	0	116	1,316	1,432	0
TOTAL	2,653,814	6,379,184	543	168	116	3,274	3,558	0
ROSEAU								
CITY	2,747,327	2,757,588	0	0	566	499	1,065	22,914
TOWN	1,814,738	4,057,541	1,941	4,725	1,678	0	6,403	0
TOTAL	4,562,065	6,815,129	1,941	4,725	2,244	499	7,468	22,914
ST. LOUIS								
CITY	59,753,244	60,123,422	3,311	1,915,831	153,160	0	2,068,991	0
TOWN	19,810,536	28,431,634	6,399	851,657	155,258	1,524	1,008,439	0
TOTAL	79,563,780	88,555,056	9,710	2,767,488	308,418	1,524	3,077,430	0
SCOTT								
CITY	45,498,900	46,148,542	0	6,798	0	0	6,798	9,513
TOWN	10,605,889	14,667,274	0	5,116	0	0	5,116	3,644
TOTAL	56,104,789	60,815,816	0	11,914	0	0	11,914	13,157
SHERBURNE								
CITY	41,119,045	41,750,053	656	13,270	15,429	6,773	35,472	1,023
TOWN	11,314,066	15,053,801	285	10,342	0	1,955	12,297	1,397
TOTAL	52,433,111	56,803,854	941	23,612	15,429	8,728	47,769	2,420
SIBLEY								
CITY	2,256,465	2,291,035	0	2,909	0	0	2,909	0
TOWN	1,055,464	6,242,045	0	2,422	23	0	2,445	0
TOTAL	3,311,929	8,533,080	0	5,331	23	0	5,354	0
STEARNS								
CITY	46,439,917	46,625,014	187	738,711	1,758	11	740,480	5,623
TOWN	13,604,889	21,165,662	1,139	37,412	37,193	0	74,605	25
TOTAL	60,044,806	67,790,676	1,326	776,123	38,951	11	815,085	5,648
STEELE								
CITY	14,670,062	14,728,033	0	1,512	9,516	4,839	15,867	3,061
TOWN	2,165,592	5,934,364	0	10,748	88	1,289	12,125	0
TOTAL	16,835,654	20,662,397	0	12,260	9,604	6,128	27,992	3,061
STEVENS								
CITY	1,934,712	1,957,016	0	546	0	0	546	0
TOWN	550,418	3,540,848	0	16,640	0	0	16,640	0
TOTAL	2,485,130	5,497,864	0	17,186	0	0	17,186	0
SWIFT								
CITY	1,646,936	1,677,309	0	57,528	0	0	57,528	0
TOWN	809,928	4,374,606	0	51,083	1,719	0	52,802	0
TOTAL	2,456,864	6,051,915	0	108,611	1,719	0	110,330	0
TODD								
CITY	2,137,230	2,178,347	0	0	51	0	51	0
TOWN	2,040,437	5,038,215	0	33,656	0	0	33,656	870
TOTAL	4,177,667	7,216,562	0	33,656	51	0	33,707	870

TABLE 31 PART G
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL NON-AG NET TAX CAPACITY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
			TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY	STRUCTURES ON LEASED RURAL LAND	LEASED AG REAL ESTATE	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND
				(3.5%)	(1.25, 3.5%)	(0.8, 1.25%)		(2.45, 3.5%)
<u>TRAVERSE</u>								
CITY	542,998	554,804	151	35	610	665	1,310	0
TOWN	159,127	3,555,764	299	1,505	1,721	522	3,748	0
TOTAL	702,125	4,110,568	450	1,540	2,331	1,187	5,058	0
<u>WABASHA</u>								
CITY	5,020,194	5,177,357	0	0	17,438	0	17,438	0
TOWN	1,966,030	4,930,567	0	0	405	3,719	4,124	0
TOTAL	6,986,224	10,107,924	0	0	17,843	3,719	21,562	0
<u>WADENA</u>								
CITY	2,025,198	2,050,035	0	2,727	0	0	2,727	0
TOWN	865,021	1,787,803	0	27,920	259	0	28,179	0
TOTAL	2,890,219	3,837,838	0	30,647	259	0	30,906	0
<u>WASECA</u>								
CITY	4,525,631	4,537,474	0	16,318	8,407	0	24,725	1,318
TOWN	1,592,675	5,723,806	0	7,701	69	0	7,770	728
TOTAL	6,118,306	10,261,280	0	24,019	8,476	0	32,495	2,046
<u>WASHINGTON</u>								
CITY	129,121,048	131,660,698	0	16,644	0	0	16,644	6,152
TOWN	18,640,993	21,032,282	0	5,810	0	2,531	8,341	60,665
TOTAL	147,762,041	152,692,980	0	22,454	0	2,531	24,985	66,817
<u>WATONWAN</u>								
CITY	2,149,434	2,166,257	0	1,950	0	0	1,950	326
TOWN	459,166	4,385,288	0	9,162	3,624	572	13,358	4,184
TOTAL	2,608,600	6,551,545	0	11,112	3,624	572	15,308	4,510
<u>WILKIN</u>								
CITY	1,151,526	1,193,943	0	511	0	247	758	0
TOWN	400,661	4,792,825	0	1,387	0	0	1,387	0
TOTAL	1,552,187	5,986,768	0	1,898	0	247	2,145	0
<u>WINONA</u>								
CITY	17,021,816	17,124,134	0	3,833	67,285	0	71,118	2,497
TOWN	3,253,003	6,052,647	325	1,404	1,263	326	2,993	0
TOTAL	20,274,819	23,176,781	325	5,237	68,548	326	74,111	2,497
<u>WRIGHT</u>								
CITY	36,280,069	37,241,282	0	1,761	0	0	1,761	19,597
TOWN	14,053,608	21,615,630	0	22,528	0	0	22,528	4,810
TOTAL	50,333,677	58,856,912	0	24,289	0	0	24,289	24,407
<u>YELLOW MEDICINE</u>								
CITY	1,596,284	1,628,968	0	0	4,449	0	4,449	467
TOWN	494,162	4,718,874	0	0	2,144	0	2,144	0
TOTAL	2,090,446	6,347,842	0	0	6,593	0	6,593	467
<u>STATE TOTAL</u>								
CITY	2,770,120,175	2,797,972,911	32,942	3,780,364	357,929	65,644	4,203,937	7,333,194
TOWN	318,852,617	681,980,355	58,304	2,464,683	666,956	63,105	3,194,744	435,761
TOTAL	3,088,972,792	3,479,953,266	91,246	6,245,047	1,024,885	128,749	7,398,681	7,768,955

TABLE 31 PART H
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5				TOTAL CLASS 3a & CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD	ALL OTHER LEASED	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	RIGHTS OF WAY	REAL ESTATE							
	(2.45, 3.5%)	(2.45, 3.5%)							
<u>AITKIN</u>									
CITY	3,352	5,991	8,571	14,253	0	0	32,167	32,349	1,018,464
TOWN	5,080	373	129,265	83,445	0	0	221,429	223,067	9,066,590
TOTAL	8,432	6,364	137,836	97,698	0	0	253,596	255,416	10,085,054
<u>ANOKA</u>									
CITY	6,272	238,688	3,378,371	1,732,440	0	313,469	5,669,240	5,801,219	177,052,743
TOWN	0	0	15,447	208,236	0	49	223,732	223,732	7,183,597
TOTAL	6,272	238,688	3,393,818	1,940,676	0	313,518	5,892,972	6,024,951	184,236,340
<u>BECKER</u>									
CITY	33,371	0	39,450	67,155	0	0	143,587	144,265	5,504,737
TOWN	0	306	173,713	50,459	0	0	224,478	237,843	10,760,901
TOTAL	33,371	306	213,163	117,614	0	0	368,065	382,108	16,265,638
<u>BELTRAMI</u>									
CITY	7,443	0	221,265	105,701	0	0	337,126	339,201	5,431,516
TOWN	231	0	98,029	512,132	0	0	611,191	664,801	8,563,221
TOTAL	7,674	0	319,294	617,833	0	0	948,317	1,004,002	13,994,737
<u>BENTON</u>									
CITY	5,899	214	220,868	111,165	0	0	338,321	344,928	10,973,380
TOWN	0	0	162,213	295,715	0	0	459,304	511,952	6,055,969
TOTAL	5,899	214	383,081	406,880	0	0	797,625	856,880	17,029,349
<u>BIG STONE</u>									
CITY	19,811	0	14,240	27,402	0	0	61,453	61,898	805,700
TOWN	0	0	23,217	1,425	0	0	24,642	29,967	2,365,769
TOTAL	19,811	0	37,457	28,827	0	0	86,095	91,865	3,171,469
<u>BLUE EARTH</u>									
CITY	0	1,022	411,662	180,414	0	0	599,349	630,871	23,396,777
TOWN	0	10	145,889	279,015	0	0	453,835	477,662	13,400,771
TOTAL	0	1,032	557,551	459,429	0	0	1,053,184	1,108,533	36,797,548
<u>BROWN</u>									
CITY	0	412	12,896	26,635	0	0	40,368	49,881	8,143,878
TOWN	0	0	22,810	28,932	0	1,985	78,177	94,320	6,317,502
TOTAL	0	412	35,706	55,567	0	1,985	118,545	144,201	14,461,380
<u>CARLTON</u>									
CITY	2,481	144	244,834	149,939	0	14,559	411,957	437,242	8,159,483
TOWN	0	0	253,121	764,378	0	0	1,017,499	1,022,282	7,205,421
TOTAL	2,481	144	497,955	914,317	0	14,559	1,429,456	1,459,524	15,364,904
<u>CARVER</u>									
CITY	0	0	612,177	350,680	0	11,692	974,647	984,384	49,388,341
TOWN	0	0	94,425	103,156	0	0	197,581	206,563	8,471,327
TOTAL	0	0	706,602	453,836	0	11,692	1,172,228	1,190,947	57,859,668
<u>CASS</u>									
CITY	317	0	154,800	49,439	0	762	205,318	206,621	7,561,503
TOWN	0	172	278,214	1,105,796	0	0	1,384,182	1,541,290	18,669,149
TOTAL	317	172	433,014	1,155,235	0	762	1,589,500	1,747,911	26,230,652

TABLE 31 PART H
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5				TOTAL CLASS 3a & CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD	ALL OTHER LEASED	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	RIGHTS OF WAY	REAL ESTATE							
	(2.45, 3.5%)	(2.45, 3.5%)							
<u>CHIPPEWA</u>									
CITY	27,072	0	94,194	26,317	0	1,152	150,143	150,143	3,221,784
TOWN	88	0	89,558	24,578	0	1,011	115,239	123,988	4,952,089
TOTAL	27,160	0	183,752	50,895	0	2,163	265,382	274,131	8,173,873
<u>CHISAGO</u>									
CITY	18,460	0	295,807	250,391	0	0	565,099	566,578	10,808,983
TOWN	0	0	305,738	233,650	0	0	541,626	833,772	12,296,480
TOTAL	18,460	0	601,545	484,041	0	0	1,106,725	1,400,350	23,105,463
<u>CLAY</u>									
CITY	70,027	0	57,712	158,964	0	1,082	339,665	347,664	14,656,318
TOWN	11,306	0	43,209	94,651	0	0	149,166	157,217	7,507,323
TOTAL	81,333	0	100,921	253,615	0	1,082	488,831	504,881	22,163,641
<u>CLEARWATER</u>									
CITY	3,244	387	9,510	1,159	0	0	14,300	14,793	586,666
TOWN	0	0	65,491	1,255,002	0	120	1,320,613	1,342,319	5,257,627
TOTAL	3,244	387	75,001	1,256,161	0	120	1,334,913	1,357,112	5,844,293
<u>COOK</u>									
CITY	0	37	410	0	0	0	447	2,082	896,618
TOWN	0	247	7,855	0	0	0	8,102	179,415	6,501,145
TOTAL	0	284	8,265	0	0	0	8,549	181,497	7,397,763
<u>COTTONWOOD</u>									
CITY	0	115	9,430	33,167	0	0	42,716	50,662	2,292,557
TOWN	0	0	34,809	802,503	0	67	838,280	842,265	6,556,088
TOTAL	0	115	44,239	835,670	0	67	880,996	892,927	8,848,645
<u>CROW WING</u>									
CITY	79,098	3,212	225,850	263,054	0	12	573,189	576,175	25,686,284
TOWN	0	7,389	251,959	332,953	0	0	592,448	607,154	23,382,833
TOTAL	79,098	10,601	477,809	596,007	0	12	1,165,637	1,183,329	49,069,117
<u>DAKOTA</u>									
CITY	592	236,567	4,964,213	2,449,281	0	333	7,726,079	7,938,254	281,722,918
TOWN	0	58,738	124,781	408,192	0	0	599,783	629,779	11,392,823
TOTAL	592	295,305	5,088,994	2,857,473	0	333	8,325,862	8,568,033	293,115,741
<u>DODGE</u>									
CITY	191	0	97,205	35,125	0	4,720	137,241	139,452	3,445,022
TOWN	0	0	115,765	36,196	0	18	151,979	154,923	5,641,840
TOTAL	191	0	212,970	71,321	0	4,738	289,220	294,375	9,086,862
<u>DOUGLAS</u>									
CITY	26,610	605	36,043	68,483	0	6,208	166,738	166,738	7,801,443
TOWN	115	0	17,901	129,474	0	0	147,490	182,382	14,432,326
TOTAL	26,725	605	53,944	197,957	0	6,208	314,228	349,120	22,233,769
<u>FARIBAULT</u>									
CITY	37	0	51,767	48,027	0	0	100,811	107,839	3,110,014
TOWN	0	98	88,246	32,417	0	0	123,248	126,835	7,715,321
TOTAL	37	98	140,013	80,444	0	0	224,059	234,674	10,825,335

TABLE 31 PART H
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5				TOTAL CLASS 3a & CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES	ALL OTHER	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	ON RAILROAD	LEASED							
	RIGHTS OF WAY	REAL ESTATE							
	(2.45, 3.5%)	(2.45, 3.5%)	(3.5%)	(3.5%)	(3.5%)	(3.5%)			
<u>FILLMORE</u>									
CITY	140	0	36,646	72,730	0	0	111,378	118,613	4,054,805
TOWN	0	0	162,765	80,220	0	0	243,031	248,881	5,422,061
TOTAL	140	0	199,411	152,950	0	0	354,409	367,494	9,476,866
<u>FREEBORN</u>									
CITY	900	242	189,916	170,221	0	0	361,854	366,664	8,455,730
TOWN	2,008	284	223,075	600,843	0	0	826,529	847,092	7,945,754
TOTAL	2,908	526	412,991	771,064	0	0	1,188,383	1,213,756	16,401,484
<u>GOODHUE</u>									
CITY	0	37	444,872	167,170	0	0	631,882	633,773	31,271,944
TOWN	0	0	111,364	59,494	0	76	170,934	208,874	10,959,940
TOTAL	0	37	556,236	226,664	0	76	802,816	842,647	42,231,884
<u>GRANT</u>									
CITY	47,941	1,512	34,995	0	0	0	84,882	85,506	915,619
TOWN	0	0	133,451	5,114	0	0	138,565	147,035	3,496,882
TOTAL	47,941	1,512	168,446	5,114	0	0	223,447	232,541	4,412,501
<u>HENNEPIN</u>									
CITY	28,733	5,916,438	13,408,335	5,628,951	0	52,712	31,671,908	31,975,572	1,167,908,509
TOWN	0	0	25,755	38,935	0	0	64,690	64,690	2,639,211
TOTAL	28,733	5,916,438	13,434,090	5,667,886	0	52,712	31,736,598	32,040,262	1,170,547,720
<u>HOUSTON</u>									
CITY	0	0	73,590	52,701	0	0	128,045	133,198	4,170,075
TOWN	0	473	141,510	44,282	0	0	186,297	190,981	4,081,367
TOTAL	0	473	215,100	96,983	0	0	314,342	324,179	8,251,442
<u>HUBBARD</u>									
CITY	0	476	92,629	17,189	0	0	115,823	119,297	2,341,331
TOWN	0	5	97,155	512,133	0	22	609,963	644,215	10,981,358
TOTAL	0	481	189,784	529,322	0	22	725,786	763,512	13,322,689
<u>ISANTI</u>									
CITY	18,208	0	103,720	46,898	0	0	172,604	180,250	4,718,066
TOWN	288	0	55,208	168,938	0	0	224,434	225,838	9,370,248
TOTAL	18,496	0	158,928	215,836	0	0	397,038	406,088	14,088,314
<u>ITASCA</u>									
CITY	14,844	15,311	154,940	324,374	0	434	509,917	526,739	17,686,074
TOWN	1,284	406	434,219	1,719,162	0	260	2,156,398	2,266,856	16,703,236
TOTAL	16,128	15,717	589,159	2,043,536	0	694	2,666,315	2,793,595	34,389,310
<u>JACKSON</u>									
CITY	330	0	11,705	31,147	0	213	43,395	43,395	1,841,058
TOWN	669	0	146,681	246,706	0	10,754	404,810	411,760	8,206,285
TOTAL	999	0	158,386	277,853	0	10,967	448,205	455,155	10,047,343
<u>KANABEC</u>									
CITY	3,224	0	0	0	0	0	14,203	52,286	1,551,945
TOWN	0	72	0	0	0	0	72	22,996	3,776,087
TOTAL	3,224	72	0	0	0	0	14,275	75,282	5,328,032

TABLE 31 PART H
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5				TOTAL CLASS 3a & CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD	ALL OTHER LEASED	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	RIGHTS OF WAY	REAL ESTATE							
	(2.45, 3.5%)	(2.45, 3.5%)	(3.5%)	(3.5%)	(3.5%)	(3.5%)			
<u>KANDIYOHI</u>									
CITY	28,709	0	61,939	114,770	0	0	212,761	214,798	11,658,460
TOWN	2,328	0	76,500	167,660	0	0	246,488	254,982	13,174,923
TOTAL	31,037	0	138,439	282,430	0	0	459,249	469,780	24,833,383
<u>KITTSON</u>									
CITY	78,781	0	56,798	0	0	0	136,794	141,508	782,842
TOWN	7,106	0	19,257	949,675	0	0	976,038	978,656	5,116,803
TOTAL	85,887	0	76,055	949,675	0	0	1,112,832	1,120,164	5,899,645
<u>KOOCHICHING</u>									
CITY	1,218	9,517	95,454	54,748	0	0	160,937	161,562	4,870,337
TOWN	0	0	4,694	0	0	308	8,340	157,092	2,665,258
TOTAL	1,218	9,517	100,148	54,748	0	308	169,277	318,654	7,535,595
<u>LAC QUI PARLE</u>									
CITY	34,116	0	50,944	13,983	0	0	99,043	99,453	1,043,960
TOWN	0	0	80,546	20,160	0	24	100,730	100,919	4,238,034
TOTAL	34,116	0	131,490	34,143	0	24	199,773	200,372	5,281,994
<u>LAKE</u>									
CITY	215	0	38,186	12,115	0	0	50,964	64,624	1,751,810
TOWN	478	0	48,438	32,666	0	0	81,834	118,170	4,429,228
TOTAL	693	0	86,624	44,781	0	0	132,798	182,794	6,181,038
<u>LAKE/WOODS</u>									
CITY	4,883	330	5,650	10,143	0	0	22,543	24,808	538,034
TOWN	0	20	120	22,129	0	0	22,269	23,950	1,651,854
TOTAL	4,883	350	5,770	32,272	0	0	44,812	48,758	2,189,888
<u>LE SUEUR</u>									
CITY	0	0	77,664	67,690	0	0	152,497	153,201	5,892,601
TOWN	172	0	113,899	155,279	0	0	269,350	278,053	8,327,113
TOTAL	172	0	191,563	222,969	0	0	421,847	431,254	14,219,714
<u>LINCOLN</u>									
CITY	0	0	14,470	11,110	0	0	25,899	25,899	770,535
TOWN	0	17	61,880	471,953	0	0	792,475	1,077,353	3,361,478
TOTAL	0	17	76,350	483,063	0	0	818,374	1,103,252	4,132,013
<u>LYON</u>									
CITY	61,938	25	76,839	48,325	0	0	201,127	207,193	9,579,572
TOWN	0	0	82,098	644,485	0	0	726,583	738,434	6,856,820
TOTAL	61,938	25	158,937	692,810	0	0	927,710	945,627	16,436,392
<u>MCLEOD</u>									
CITY	5,155	0	54,580	41,241	0	420	101,509	106,532	11,331,501
TOWN	1,834	0	48,388	47,829	0	159	98,210	108,961	6,229,937
TOTAL	6,989	0	102,968	89,070	0	579	199,719	215,493	17,561,438
<u>MAHNOMEN</u>									
CITY	34,976	0	41,511	0	0	0	76,487	76,574	682,459
TOWN	613	0	21,468	0	0	0	22,081	26,651	1,523,580
TOTAL	35,589	0	62,979	0	0	0	98,568	103,225	2,206,039

TABLE 31 PART H
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5				TOTAL CLASS 3a & CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD	ALL OTHER LEASED	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	RIGHTS OF WAY	REAL ESTATE							
	(2.45, 3.5%)	(2.45, 3.5%)							
<u>MARSHALL</u>									
CITY	74,323	1,847	34,721	0	0	421	112,140	120,797	1,095,025
TOWN	5,069	363	52,946	1,596,596	0	0	1,655,099	1,665,341	7,291,964
TOTAL	79,392	2,210	87,667	1,596,596	0	421	1,767,239	1,786,138	8,386,989
<u>MARTIN</u>									
CITY	3,046	0	33,503	92,272	0	0	128,821	148,796	5,857,743
TOWN	0	0	61,218	977,555	0	0	1,038,773	1,046,346	10,322,959
TOTAL	3,046	0	94,721	1,069,827	0	0	1,167,594	1,195,142	16,180,702
<u>MEEKER</u>									
CITY	78,726	0	39,049	48,396	0	0	166,171	167,501	3,685,888
TOWN	3,342	0	174,318	71,609	0	202	253,612	264,767	7,343,351
TOTAL	82,068	0	213,367	120,005	0	202	419,783	432,268	11,029,239
<u>MILLE LACS</u>									
CITY	516	241	65,911	83,571	0	0	154,961	189,030	3,238,902
TOWN	0	0	144,017	94,800	0	0	238,817	260,030	5,769,333
TOTAL	516	241	209,928	178,371	0	0	393,778	449,060	9,008,235
<u>MORRISON</u>									
CITY	10,425	0	148,254	95,215	0	0	254,066	256,831	4,744,959
TOWN	0	0	45,023	500,253	0	0	546,903	553,848	8,383,002
TOTAL	10,425	0	193,277	595,468	0	0	800,969	810,679	13,127,961
<u>MOWER</u>									
CITY	213	0	59,354	14,563	0	0	124,993	126,870	10,337,342
TOWN	0	0	327,097	88,608	0	158	415,863	443,593	7,798,939
TOTAL	213	0	386,451	103,171	0	158	540,856	570,463	18,136,281
<u>MURRAY</u>									
CITY	0	417	50,646	22,236	0	0	73,299	73,967	1,285,885
TOWN	0	0	38,945	401,323	0	0	440,268	448,148	5,746,927
TOTAL	0	417	89,591	423,559	0	0	513,567	522,115	7,032,812
<u>NICOLLET</u>									
CITY	0	0	109,350	86,076	0	363	195,789	203,277	10,750,844
TOWN	0	0	60,684	63,005	0	0	123,689	131,265	5,890,963
TOTAL	0	0	170,034	149,081	0	363	319,478	334,542	16,641,807
<u>NOBLES</u>									
CITY	737	0	14,053	75,044	0	0	89,834	102,120	6,323,568
TOWN	0	0	51,062	7,091	0	0	58,153	89,190	6,498,157
TOTAL	737	0	65,115	82,135	0	0	147,987	191,310	12,821,725
<u>NORMAN</u>									
CITY	6,996	0	13,153	7,553	0	0	27,702	29,702	864,371
TOWN	0	0	61,321	210	0	0	61,531	69,935	4,059,658
TOTAL	6,996	0	74,474	7,763	0	0	89,233	99,637	4,924,029
<u>OLMSTED</u>									
CITY	0	0	137,105	483,654	45,635	101,944	795,572	834,797	59,193,873
TOWN	0	0	182,389	178,284	0	84	360,757	363,775	15,457,855
TOTAL	0	0	319,494	661,938	45,635	102,028	1,156,329	1,198,572	74,651,728

TABLE 31 PART H
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5				TOTAL CLASS 3a & CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES	ALL OTHER	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	ON RAILROAD	LEASED							
	RIGHTS OF WAY	REAL ESTATE							
(2.45, 3.5%)	(2.45, 3.5%)	(3.5%)	(3.5%)	(3.5%)	(3.5%)				
<u>OTTER TAIL</u>									
CITY	35,230	11,461	463,371	54,643	0	0	572,250	580,890	11,812,200
TOWN	7,156	0	137,612	122,989	0	0	277,422	278,535	20,980,476
TOTAL	42,386	11,461	600,983	177,632	0	0	849,672	859,425	32,792,676
<u>PENNINGTON</u>									
CITY	49,686	0	6,067	41,006	0	147	96,906	110,690	2,495,874
TOWN	3,229	0	17,881	579,609	0	0	600,719	601,157	2,404,229
TOTAL	52,915	0	23,948	620,615	0	147	697,625	711,847	4,900,103
<u>PINE</u>									
CITY	6,521	0	205,871	67,711	0	14	282,827	287,028	4,177,382
TOWN	0	0	295,497	141,932	0	64	437,493	440,538	7,617,590
TOTAL	6,521	0	501,368	209,643	0	78	720,320	727,566	11,794,972
<u>PIPESTONE</u>									
CITY	44,962	25,213	79,479	18,827	0	0	168,481	176,446	2,167,460
TOWN	0	0	53,165	14,435	0	0	67,600	68,346	3,002,223
TOTAL	44,962	25,213	132,644	33,262	0	0	236,081	244,792	5,169,683
<u>POLK</u>									
CITY	81,396	110	156,277	124,780	0	6,100	371,389	376,458	6,442,224
TOWN	22,105	570	170,020	701,610	0	18	894,323	903,068	11,351,527
TOTAL	103,501	680	326,297	826,390	0	6,118	1,265,712	1,279,526	17,793,751
<u>POPE</u>									
CITY	24,603	2,653	65,776	26,630	0	2,162	122,934	141,428	1,715,735
TOWN	0	0	165,781	50,593	0	0	216,374	224,041	4,238,933
TOTAL	24,603	2,653	231,557	77,223	0	2,162	339,308	365,469	5,954,668
<u>RAMSEY</u>									
CITY	0	5,365,686	4,532,637	3,674,661	0	0	13,840,002	13,892,237	338,552,054
TOWN	0	0	61,195	73,724	0	0	134,919	134,919	8,895,520
TOTAL	0	5,365,686	4,593,832	3,748,385	0	0	13,974,921	14,027,156	347,447,574
<u>RED LAKE</u>									
CITY	20,915	0	31,233	68,576	0	0	120,724	120,724	500,358
TOWN	41	0	19,458	433,494	0	0	452,993	454,061	1,533,901
TOTAL	20,956	0	50,691	502,070	0	0	573,717	574,785	2,034,259
<u>REDWOOD</u>									
CITY	175	315	59,122	32,845	0	0	94,285	97,733	3,486,701
TOWN	0	0	47,824	19,568	0	0	67,392	72,720	8,218,669
TOTAL	175	315	106,946	52,413	0	0	161,677	170,453	11,705,370
<u>RENVILLE</u>									
CITY	0	238	72,378	33,522	0	637	107,228	110,446	3,148,640
TOWN	3,518	0	116,995	90,739	0	0	211,252	230,198	10,975,387
TOTAL	3,518	238	189,373	124,261	0	637	318,480	340,644	14,124,027
<u>RICE</u>									
CITY	2,100	0	351,898	202,173	0	0	562,245	584,441	18,116,881
TOWN	0	0	106,707	314,908	1,950	0	430,457	460,351	10,886,890
TOTAL	2,100	0	458,605	517,081	1,950	0	992,702	1,044,792	29,003,771

TABLE 31 PART H
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5				TOTAL CLASS 3a & CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD	ALL OTHER LEASED	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	RIGHTS OF WAY	REAL ESTATE							
	(2.45, 3.5%)	(2.45, 3.5%)							
<u>ROCK</u>									
CITY	11,369	0	14,272	17,003	0	0	42,644	44,770	2,306,958
TOWN	0	2	19,758	7,566	0	0	27,326	29,301	4,146,297
TOTAL	11,369	2	34,030	24,569	0	0	69,970	74,071	6,453,255
<u>ROSEAU</u>									
CITY	30,013	71	41,032	25,060	0	0	119,090	120,155	2,877,743
TOWN	4,274	96	165,940	27,365	0	0	197,675	206,019	4,263,560
TOTAL	34,287	167	206,972	52,425	0	0	316,765	326,174	7,141,303
<u>ST. LOUIS</u>									
CITY	0	0	762,907	240,068	795	0	1,003,770	3,076,072	63,199,494
TOWN	0	0	1,107,757	785,721	0	0	1,893,478	2,908,316	31,339,950
TOTAL	0	0	1,870,664	1,025,789	795	0	2,897,248	5,984,388	94,539,444
<u>SCOTT</u>									
CITY	0	2,872	621,198	376,586	0	0	1,010,169	1,016,967	47,165,509
TOWN	0	152	129,822	169,244	0	0	302,862	307,978	14,975,252
TOTAL	0	3,024	751,020	545,830	0	0	1,313,031	1,324,945	62,140,761
<u>SHERBURNE</u>									
CITY	4,147	25,054	414,385	231,842	0	0	676,451	712,579	42,462,632
TOWN	0	519	259,007	334,277	0	0	595,200	607,782	15,661,583
TOTAL	4,147	25,573	673,392	566,119	0	0	1,271,651	1,320,361	58,124,215
<u>SIBLEY</u>									
CITY	0	0	49,093	27,305	0	88	76,486	79,395	2,370,430
TOWN	0	0	24,019	75,447	0	0	99,466	101,911	6,343,956
TOTAL	0	0	73,112	102,752	0	88	175,952	181,306	8,714,386
<u>STEARNS</u>									
CITY	55,636	4,200	387,194	175,873	0	455	628,981	1,369,648	47,994,662
TOWN	507	0	351,135	246,851	0	155	598,673	674,417	21,840,079
TOTAL	56,143	4,200	738,329	422,724	0	610	1,227,654	2,044,065	69,834,741
<u>STEELE</u>									
CITY	0	0	27,656	17,400	0	0	48,117	63,984	14,792,017
TOWN	184	0	137,286	416,029	0	93	553,592	565,717	6,500,081
TOTAL	184	0	164,942	433,429	0	93	601,709	629,701	21,292,098
<u>STEVENS</u>									
CITY	40,174	0	94,404	29,204	0	233	164,015	164,561	2,121,577
TOWN	0	0	27,817	98,092	0	0	125,909	142,549	3,683,397
TOTAL	40,174	0	122,221	127,296	0	233	289,924	307,110	5,804,974
<u>SWIFT</u>									
CITY	25,213	15,488	1,673	21,543	0	172	64,089	121,617	1,798,926
TOWN	284	0	61,356	93,107	0	480	155,227	208,029	4,582,635
TOTAL	25,497	15,488	63,029	114,650	0	652	219,316	329,646	6,381,561
<u>TODD</u>									
CITY	1,982	0	111,057	24,687	0	292	138,018	138,069	2,316,416
TOWN	1,453	0	31,045	161,645	0	213	195,226	228,882	5,267,097
TOTAL	3,435	0	142,102	186,332	0	505	333,244	366,951	7,583,513

TABLE 31 PART H
1998 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5				TOTAL CLASS 3a & CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD	ALL OTHER LEASED	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	RIGHTS OF WAY	REAL ESTATE							
	(2.45, 3.5%)	(2.45, 3.5%)							
<u>TRAVERSE</u>									
CITY	5,196	0	38,134	0	0	0	43,330	44,791	599,595
TOWN	1,786	0	80,223	52,833	0	18	134,860	138,907	3,694,671
TOTAL	6,982	0	118,357	52,833	0	18	178,190	183,698	4,294,266
<u>WABASHA</u>									
CITY	0	0	99,240	54,613	0	0	153,853	171,291	5,348,648
TOWN	0	196	57,990	20,886	0	0	79,072	83,196	5,013,763
TOTAL	0	196	157,230	75,499	0	0	232,925	254,487	10,362,411
<u>WADENA</u>									
CITY	24,945	0	73,292	51,524	0	2,238	151,999	154,726	2,204,761
TOWN	0	0	27,707	285,661	0	647	314,015	342,194	2,129,997
TOTAL	24,945	0	100,999	337,185	0	2,885	466,014	496,920	4,334,758
<u>WASECA</u>									
CITY	406	0	33,051	40,583	0	0	75,358	100,083	4,637,557
TOWN	11	0	27,645	233,920	0	606	262,910	270,680	5,994,486
TOTAL	417	0	60,696	274,503	0	606	338,268	370,763	10,632,043
<u>WASHINGTON</u>									
CITY	4,580	1,082	2,418,941	1,785,279	0	0	4,216,034	4,232,678	135,893,376
TOWN	0	84	144,228	394,781	0	0	599,758	608,099	21,640,381
TOTAL	4,580	1,166	2,563,169	2,180,060	0	0	4,815,792	4,840,777	157,533,757
<u>WATONWAN</u>									
CITY	28	0	19,615	35,575	0	49	55,593	57,543	2,223,800
TOWN	0	78	121,298	41,803	0	0	167,363	180,721	4,566,009
TOTAL	28	78	140,913	77,378	0	49	222,956	238,264	6,789,809
<u>WILKIN</u>									
CITY	74,248	0	15,325	10,536	0	0	100,109	100,867	1,294,810
TOWN	4,342	0	62,342	15,275	0	0	81,959	83,346	4,876,171
TOTAL	78,590	0	77,667	25,811	0	0	182,068	184,213	6,170,981
<u>WINONA</u>									
CITY	54	0	271,113	208,819	0	0	482,483	553,601	17,677,735
TOWN	0	493	26,204	34,143	0	204	61,044	64,362	6,117,009
TOTAL	54	493	297,317	242,962	0	204	543,527	617,963	23,794,744
<u>WRIGHT</u>									
CITY	25,810	0	492,135	351,114	0	3,445	892,101	893,862	38,135,144
TOWN	0	0	453,337	220,300	0	0	678,447	700,975	22,316,605
TOTAL	25,810	0	945,472	571,414	0	3,445	1,570,548	1,594,837	60,451,749
<u>YELLOW MEDICINE</u>									
CITY	15,686	0	58,216	36,916	0	0	111,285	115,734	1,744,702
TOWN	0	0	113,302	44,733	0	0	158,035	160,179	4,879,053
TOTAL	15,686	0	171,518	81,649	0	0	269,320	275,913	6,623,755
<u>STATE TOTAL</u>									
CITY	1,428,645	11,888,230	39,059,799	22,150,181	46,430	526,528	82,433,007	86,669,886	2,884,642,797
TOWN	90,901	71,163	10,450,499	23,052,582	1,950	17,795	34,120,651	37,373,699	719,354,054
TOTAL	1,519,546	11,959,393	49,510,298	45,202,763	48,380	544,323	116,553,658	124,043,585	3,603,996,851

TABLE 32
1998 MARKET VALUE OF EXEMPT REAL PROPERTY
BY COUNTY

COUNTY	NUMBER OF ASSESSMENTS		ELEMENTARY & SECONDARY SCHOOLS	ACADEMIES, COLLEGES & UNIVERSITIES	PUBLIC BURYING GROUNDS	CHURCH PROPERTY	HOSPITALS	CHARITABLE INSTITUTIONS	FEDERAL & STATE FORESTS, PARKS & WILDLIFE REFUGES	INDIAN RESER- VATIONS	PUBLIC PROPERTY	TOTAL MARKET VALUE
AITKIN	3,294	445	30,181,900	0	137,300	18,424,100	6,524,900	848,500	0	3,047,000	13,913,500	73,077,200
ANOKA	20,119	4,645	469,649,900	10,599,800	1,428,400	149,145,300	152,369,800	22,304,300	159,900	0	500,032,100	1,305,689,500
BECKER	20,562	1,593	46,134,400	0	641,700	24,164,900	4,706,800	11,739,100	14,800	18,533,100	32,111,500	138,046,300
BELTRAMI	96,470	2,100	75,540,800	140,544,700	2,556,100	22,015,700	16,696,900	1,947,400	33,958,800	9,324,500	79,919,200	382,504,100
BENTON	1,160	420	55,022,100	0	301,500	24,205,100	0	1,807,300	0	0	28,646,000	109,982,000
BIG STONE	1,055	387	11,093,400	0	265,800	8,748,200	5,642,100	410,800	311,200	0	14,517,200	40,988,700
BLUE EARTH	5,582	1,416	168,708,600	208,473,800	2,992,500	90,458,600	24,719,200	21,433,300	2,032,600	0	137,215,100	656,033,700
BROWN	2,984	754	52,210,000	23,872,400	478,400	39,657,900	15,223,600	8,476,300	892,500	0	85,625,900	226,437,000
CARLTON	23,859	1,745	86,409,500	11,676,500	526,800	22,561,800	14,326,200	5,417,000	49,000	65,788,700	96,886,600	303,642,100
CARVER	11,080	1,142	120,759,900	29,803,700	2,263,300	78,830,500	8,011,200	8,959,900	3,777,800	0	150,955,100	403,361,400
CASS	58,931	1,336	50,949,100	0	1,538,800	35,589,800	0	10,206,800	24,946,600	91,598,900	44,515,100	259,345,100
CHIPPEWA	1,828	582	17,534,200	1,129,100	259,800	10,810,800	2,803,800	6,266,000	129,500	0	19,145,500	58,078,700
CHISAGO	5,599	962	97,441,100	0	905,400	40,310,300	62,430,600	1,862,100	2,597,800	0	61,543,500	267,090,800
CLAY	18,370	1,023	111,468,900	202,695,200	267,000	44,464,500	0	9,611,800	2,019,700	0	100,397,400	470,924,500
CLEARWATER	40,172	571	25,180,800	72,000	54,000	4,649,500	1,921,800	2,871,200	11,761,600	3,484,500	7,472,700	57,468,100
COOK	51,938	680	15,879,300	1,053,900	107,000	6,894,400	3,757,400	1,790,600	944,600	33,486,100	26,236,900	90,150,200
COTTONWOOD	4,506	415	27,743,300	0	180,700	17,999,800	5,614,900	4,247,700	3,308,700	0	20,155,300	79,250,400
CROW WING	15,214	2,666	107,533,600	36,068,500	367,200	62,928,600	111,802,800	21,380,900	84,900	34,000	97,641,100	437,841,600
DAKOTA	40,598	5,084	627,547,000	47,056,700	8,114,900	192,851,000	56,190,200	37,612,400	402,500	0	744,891,200	1,714,665,900
DODGE	1,319	459	29,588,700	0	166,500	8,263,200	18,400	1,113,800	0	0	15,311,600	54,462,200
DOUGLAS	3,459	775	72,882,800	18,067,700	3,194,600	62,209,000	17,907,200	3,608,000	0	0	51,314,500	229,183,800
FARIBAULT	1,911	622	14,198,500	0	125,700	14,108,100	216,500	529,200	143,500	0	11,151,200	40,472,700
FILLMORE	1,667	717	27,983,100	1,000	522,900	21,354,100	4,832,900	5,342,100	34,900	0	27,387,300	87,458,300
FREEBORN	1,406	805	51,677,700	0	1,494,600	35,169,800	21,388,500	13,138,600	44,900	0	60,767,400	183,681,500

TABLE 32
1998 MARKET VALUE OF EXEMPT REAL PROPERTY
BY COUNTY

COUNTY	NUMBER OF ASSESSMENTS		ELEMENTARY & SECONDARY SCHOOLS	ACADEMIES, COLLEGES & UNIVERSITIES	PUBLIC BURYING GROUNDS	CHURCH PROPERTY	HOSPITALS	FEDERAL & STATE				TOTAL MARKET VALUE
	ACRES	PARCELS						FORESTS, PARKS & WILDLIFE REFUGES	INDIAN RESER- VATIONS	PUBLIC PROPERTY		
GOODHUE	11,607	1,209	93,571,100	4,945,100	2,225,700	37,716,900	14,894,000	21,134,600	1,330,400	27,560,700	94,757,000	298,135,500
GRANT	1,789	293	24,183,100	0	225,000	11,371,300	2,080,200	2,297,600	3,400	0	13,167,600	53,328,200
HENNEPIN	62,993	13,953	2,057,679,730	988,064,400	118,818,400	989,129,760	757,904,400	487,669,236	12,306,791	0	4,624,130,965	10,035,703,682
HOUSTON	18,001	712	17,647,700	0	994,600	18,715,600	2,981,400	2,191,300	4,479,400	293,500	24,260,800	71,564,300
HUBBARD	5,624	464	27,701,200	0	240,900	15,293,600	4,031,400	4,454,100	341,300	49,800	30,463,600	82,575,900
ISANTI	6,483	663	40,069,500	1,249,700	1,003,800	32,628,300	30,653,200	5,698,900	4,165,600	0	40,339,900	155,808,900
ITASCA	23,520	1,941	132,897,312	19,108,185	418,700	37,647,990	20,067,200	17,976,800	0	5,528,600	80,947,790	314,592,577
JACKSON	6,257	551	30,962,600	9,500	149,500	14,225,000	5,459,500	231,200	6,100,200	0	22,526,500	79,664,000
KANABEC	4,387	262	32,251,700	0	501,900	43,212,500	7,183,300	1,744,300	2,575,800	0	17,895,600	105,365,100
KANDIYOHI	18,995	1,285	65,056,000	30,449,700	614,300	42,422,000	39,352,900	13,252,900	12,916,500	0	54,355,400	258,419,700
KITTSOON	3,266	460	11,343,500	0	56,200	6,866,100	4,902,400	47,300	23,600	0	11,312,500	34,551,600
KOOCHICHING	6,976	814	34,051,500	13,395,600	241,900	7,609,260	6,263,600	3,385,600	1,470,000	4,700	35,706,400	102,128,560
LAC QUI PARLE	1,783	445	26,446,600	0	431,800	10,216,500	4,711,200	509,900	95,300	0	15,920,600	58,331,900
LAKE	781,371	29,369	45,613,700	5,840,900	272,100	28,488,100	8,047,400	1,816,500	155,643,100	0	64,359,000	310,080,800
LAKE OF WOODS	113,344	471	13,298,000	2,000	46,200	4,580,200	3,020,000	1,269,600	240,700	10,731,400	9,787,800	42,975,900
LE SUEUR	626	579	65,545,100	0	301,200	19,496,900	5,370,300	5,415,200	0	0	33,121,900	129,250,600
LINCOLN	1,464	371	16,725,900	0	83,500	8,346,400	12,285,700	1,142,100	0	0	7,533,600	46,117,200
LYON	1,419	527	55,243,900	115,091,300	1,911,400	22,466,700	2,793,300	786,800	179,700	0	76,329,600	274,802,700
MCLEOD	577	631	75,205,800	13,604,900	230,200	33,296,800	17,858,300	780,500	156,500	0	62,304,200	203,437,200
MAHNOMEN	46,678	359	13,062,500	0	92,800	3,638,400	2,268,400	166,600	682,700	25,732,900	2,925,000	48,569,300
MARSHALL	26,245	561	34,903,600	0	123,200	10,599,200	646,000	0	3,067,700	0	10,295,100	59,634,800
MARTIN	1,701	451	55,768,300	0	324,900	37,942,100	6,627,100	1,782,900	2,783,600	0	28,257,300	133,486,200
MEEKER	1,972	505	34,953,900	286,500	296,100	30,873,300	9,372,000	702,600	463,400	0	41,639,400	118,587,200
MILLE LACS	5,975	614	67,541,000	5,271,500	1,303,000	32,920,400	7,787,100	1,821,400	0	48,887,000	26,708,600	192,240,000

TABLE 32
1998 MARKET VALUE OF EXEMPT REAL PROPERTY
BY COUNTY

COUNTY	NUMBER OF ASSESSMENTS		ELEMENTARY & SECONDARY SCHOOLS	ACADEMIES, COLLEGES & UNIVERSITIES	PUBLIC BURYING GROUNDS	CHURCH PROPERTY	HOSPITALS	CHARITABLE INSTITUTIONS	FEDERAL & STATE FORESTS, PARKS & WILDLIFE REFUGES	INDIAN RESERVATIONS	PUBLIC PROPERTY	TOTAL MARKET VALUE
	ACRES	PARCELS										
MORRISON	58,191	733	69,905,500	786,300	1,810,100	49,923,300	10,956,800	1,273,600	6,672,600	0	226,128,300	367,456,500
MOWER	4,756	1,324	108,615,600	1,141,000	928,700	44,931,000	6,586,300	6,930,000	925,000	0	77,591,700	247,649,300
MURRAY	853	289	14,328,900	27,900	224,900	13,643,400	59,100	819,300	65,100	0	18,075,100	47,243,700
NICOLLET	197	339	65,642,300	74,207,200	383,400	28,003,200	51,446,000	3,076,300	812,400	0	28,402,600	251,973,400
NOBLES	2,827	586	33,562,400	9,517,700	544,200	26,743,000	8,600,100	3,590,900	0	0	42,935,100	125,493,400
NORMAN	2,040	423	23,465,000	38,300	325,600	9,923,500	552,400	712,800	158,000	0	14,485,800	49,661,400
OLMSTED	10,998	1,795	135,268,500	110,032,400	1,286,000	78,953,000	230,689,400	34,060,200	1,675,600	0	222,797,000	814,762,100
OTTER TAIL	30,618	1,898	66,745,800	10,790,500	1,412,600	46,200,200	16,484,300	21,239,300	6,121,600	0	93,632,000	262,626,300
PENNINGTON	2,298	400	47,976,300	25,839,600	225,300	22,677,600	40,805,300	6,461,800	9,000	417,500	54,371,100	198,783,500
PINE	13,241	891	55,071,300	204,600	1,323,500	12,650,900	2,284,900	8,969,000	8,777,600	49,604,600	44,586,600	183,473,000
PIPESTONE	1,626	357	21,498,800	3,456,500	163,200	22,676,900	4,958,000	3,966,300	2,295,700	0	20,776,800	79,792,200
POLK	12,900	1,921	51,642,300	34,395,600	606,100	23,926,500	13,792,300	17,043,400	825,700	0	52,888,100	195,120,000
POPE	3,455	418	33,829,900	0	99,900	18,203,500	3,889,600	1,365,000	708,200	0	9,153,900	67,250,000
RAMSEY	25,853	6,262	793,801,300	804,638,400	35,763,800	389,337,700	242,775,900	241,789,000	60,700	0	1,829,550,700	4,337,717,500
RED LAKE	821	128	15,227,100	54,000	56,100	6,159,800	0	2,089,700	19,800	0	10,842,500	34,449,000
REDWOOD	5,182	683	36,782,200	1,275,700	121,800	25,811,700	0	1,603,400	51,700	37,005,000	36,312,400	138,963,900
RENVILLE	2,665	687	24,704,800	2,600	340,600	17,205,600	3,647,400	87,300	86,200	0	30,459,100	76,533,600
RICE	6,441	873	120,745,200	170,866,700	1,204,900	46,710,400	21,298,000	9,695,500	2,556,600	0	150,861,500	523,938,800
ROCK	2,517	294	13,848,800	0	217,800	10,579,800	2,824,300	1,538,200	0	0	21,213,000	50,221,900
ROSEAU	45,435	652	47,247,500	31,100	74,600	9,837,900	5,843,300	2,425,400	7,055,200	1,717,300	19,593,700	93,826,000
ST LOUIS	84,081	19,005	333,457,100	130,135,900	4,590,500	160,969,600	179,004,500	51,050,800	455,000	22,206,900	597,412,540	1,479,282,840
SCOTT	1,342	1,720	99,749,800	0	493,400	43,781,200	17,839,000	2,244,100	18,114,100	70,029,200	101,840,200	354,091,000
SHERBURNE	11,715	839	141,299,400	2,309,200	916,900	27,207,900	3,149,800	18,108,500	5,534,100	0	107,726,700	306,252,500
SIBLEY	3,044	412	6,849,100	0	717,000	24,085,600	2,488,000	0	1,701,000	0	23,268,200	59,108,900

TABLE 32
1998 MARKET VALUE OF EXEMPT REAL PROPERTY
BY COUNTY

COUNTY	NUMBER OF ASSESSMENTS		ELEMENTARY & SECONDARY	ACADEMIES, COLLEGES &	PUBLIC BURYING	CHURCH			FEDERAL & STATE FORESTS, PARKS	INDIAN	PUBLIC	TOTAL
	ACRES	PARCELS	SCHOOLS	UNIVERSITIES	GROUND	PROPERTY	HOSPITALS	CHARITABLE INSTITUTIONS	& WILDLIFE REFUGES	RESER- VATIONS	PROPERTY	MARKET VALUE
STEARNS	20,651	1,742	227,340,200	353,949,000	2,621,800	109,897,900	92,724,900	16,501,800	8,003,800	0	223,177,100	1,034,216,500
STEELE	4,348	676	46,286,000	9,224,800	1,467,000	19,997,500	9,078,200	3,746,700	0	0	82,372,400	172,172,600
STEVENS	3,003	280	11,831,200	34,160,100	246,500	13,258,700	0	335,500	0	0	20,679,600	80,511,600
SWIFT	4,161	431	15,593,900	0	156,700	8,074,800	0	1,842,500	143,500	0	41,330,400	67,141,800
TODD	0	859	37,751,100	3,600	351,300	13,510,200	3,089,900	1,926,100	254,500		16,348,700	73,235,400
TRAVERSE	1,569	227	8,010,700	0	95,900	7,851,600	3,020,600	194,400	653,600	0	7,893,600	27,720,400
WABASHA	10,607	996	87,978,000	0	506,600	17,872,800	6,568,600	1,235,300	3,037,700	0	35,982,600	153,181,600
WADENA	4,019	468	43,661,300	200	190,300	11,405,900	5,418,000	780,800	44,400	0	19,825,600	81,326,500
WASECA	5,066	470	61,202,300	3,845,000	133,900	23,083,600	341,900	459,500	0	0	49,394,100	138,460,300
WASHINGTON	16,050	2,780	472,605,700	1,286,200	3,349,600	168,324,300	19,834,700	61,801,200	8,745,600	0	379,916,100	1,115,863,400
WATONWAN	0	290	22,417,800	96,000	211,300	23,825,500	14,141,200	495,100	28,900	0	27,617,000	88,832,800
WILKIN	3,416	595	9,667,600	0	24,400	3,857,500	7,803,200	281,400	869,300	0	7,160,400	29,663,800
WINONA	11,609	961	93,399,700	140,648,800	3,622,000	38,084,600	20,697,000	17,670,500	6,255,500	0	98,023,600	418,401,700
WRIGHT	10,847	2,029	235,029,200	0	670,200	67,945,500	15,237,500	13,568,400	2,767,600	0	102,196,000	437,414,400
YELLOW MEDICINE	3,443	425	28,827,500	6,573,800	178,500	14,569,200	17,012,400	1,332,200	376,300	2,653,100	13,854,800	85,377,800
STATEWIDE												
TOTAL	2,018,021	144,992	9,227,908,942	3,857,972,985	227,455,100	4,237,221,110	2,598,608,800	1,341,514,236	392,503,091	527,719,000	12,817,475,695	35,228,378,959

TABLE 33
TAXABLE VALUE DETERMINATION BY COUNTY
TAXES PAYABLE 1999

County	Total Net Tax Capacity Value	Tax Increment Financing Net Tax Capacity Value	Fiscal Disparities Contribution Value	10% Power Line Net Tax Capacity Value	Total Taxable Value	Fiscal Disparities Distribution Value	Taxable Value Plus Distribution
Aitkin	10,059,805	65,526	7,693	0	9,986,586	13,660	10,000,246
Anoka	183,924,456	13,716,248	18,238,162	0	151,970,046	32,782,914	184,752,960
Becker	16,135,253	309,873	0	0	15,825,380	0	15,825,380
Beltrami	13,924,689	214,166	0	0	13,710,523	0	13,710,523
Benton	17,023,369	1,196,122	0	7,525	15,819,722	0	15,819,722
Big Stone	3,177,364	9,555	0	0	3,167,809	0	3,167,809
Blue Earth	36,755,544	1,925,033	0	0	34,830,511	0	34,830,511
Brown	14,438,055	545,893	0	0	13,892,162	0	13,892,162
Carlton	15,346,046	607,334	0	18,039	14,720,673	0	14,720,673
Carver	57,484,448	8,973,249	4,690,932	0	43,820,267	4,958,980	48,779,247
Cass	26,122,334	200,724	0	0	25,921,610	0	25,921,610
Chippewa	8,161,466	41,072	0	0	8,120,394	0	8,120,394
Chisago	23,027,648	402,488	0	19,165	22,605,995	0	22,605,995
Clay	22,146,947	946,988	0	0	21,199,959	0	21,199,959
Clearwater	5,818,344	17,336	0	0	5,801,008	0	5,801,008
Cook	7,353,007	138,931	19,241	0	7,194,835	4,279	7,199,114
Cottonwood	8,839,829	303,282	0	0	8,536,547	0	8,536,547
Crow Wing	48,883,130	967,776	19,038	0	47,896,316	18,406	47,914,722
Dakota	292,870,599	13,263,141	32,588,388	0	247,019,070	31,188,388	278,207,458
Dodge	9,081,481	354,986	0	0	8,726,495	0	8,726,495
Douglas	22,153,598	456,005	0	0	21,697,593	0	21,697,593
Faribault	10,794,011	269,867	0	0	10,524,144	0	10,524,144
Fillmore	9,457,258	292,522	0	0	9,164,736	0	9,164,736
Freeborn	16,376,232	228,786	0	0	16,147,446	0	16,147,446

TABLE 33
TAXABLE VALUE DETERMINATION BY COUNTY
TAXES PAYABLE 1999

County	Total Net Tax Capacity Value	Tax Increment Financing Net Tax Capacity Value	Fiscal Disparities Contribution Value	10% Power Line Net Tax Capacity Value	Total Taxable Value	Fiscal Disparities Distribution Value	Taxable Value Plus Distribution
Goodhue	42,215,641	1,691,032	0	0	40,524,609	0	40,524,609
Grant	4,401,559	10,646	0	11,943	4,378,970	0	4,378,970
Hennepin	1,169,577,804	100,883,413	143,842,960	21,102	924,830,329	99,217,854	1,024,048,183
Houston	8,229,031	72,013	0	0	8,157,018	0	8,157,018
Hubbard	13,263,296	284,230	0	0	12,979,066	0	12,979,066
Isanti	14,023,431	545,601	0	0	13,477,830	0	13,477,830
Itasca	34,348,664	987,035	51,000	19,425	33,291,204	98,391	33,389,595
Jackson	10,034,513	218,917	0	0	9,815,596	0	9,815,596
Kanabec	5,274,410	59,174	0	0	5,215,236	0	5,215,236
Kandiyohi	24,802,918	604,524	0	2,768	24,195,626	0	24,195,626
Kittson	5,889,439	9,303	0	0	5,880,136	0	5,880,136
Koochiching	7,533,707	23,209	4	0	7,510,494	68	7,510,562
Lac Qui Parle	5,274,029	6,776	0	0	5,267,253	0	5,267,253
Lake	6,170,896	448,765	106,761	0	5,615,370	27,146	5,642,516
Lake of the Woods	2,173,985	0	0	0	2,173,985	0	2,173,985
Le Sueur	14,184,033	373,771	0	0	13,810,262	0	13,810,262
Lincoln	4,120,041	0	0	0	4,120,041	0	4,120,041
Lyon	16,417,420	1,177,676	0	0	15,239,744	0	15,239,744
McLeod	17,542,669	786,103	0	0	16,756,566	0	16,756,566
Mahnomen	2,203,733	19,094	0	0	2,184,639	0	2,184,639
Marshall	8,373,425	3,702	0	0	8,369,723	0	8,369,723
Martin	16,172,212	419,032	0	0	15,753,180	0	15,753,180
Meeker	11,017,079	128,793	0	11,947	10,876,339	0	10,876,339
Mille Lacs	8,956,048	411,980	0	3,086	8,540,982	0	8,540,982

TABLE 33
TAXABLE VALUE DETERMINATION BY COUNTY
TAXES PAYABLE 1999

County	Total Net Tax Capacity Value	Tax Increment Financing Net Tax Capacity Value	Fiscal Disparities Contribution Value	10% Power Line Net Tax Capacity Value	Total Taxable Value	Fiscal Disparities Distribution Value	Taxable Value Plus Distribution
Morrison	13,093,963	354,948	0	0	12,739,015	0	12,739,015
Mower	18,116,076	409,040	0	0	17,707,036	0	17,707,036
Murray	7,012,224	13,988	0	0	6,998,236	0	6,998,236
Nicollet	16,570,381	183,966	0	0	16,386,415	0	16,386,415
Nobles	12,795,202	557,982	0	0	12,237,220	0	12,237,220
Norman	4,915,256	9,792	0	0	4,905,464	0	4,905,464
Olmsted	74,518,485	2,941,806	0	0	71,576,679	0	71,576,679
Ottertail	32,694,642	1,217,496	0	0	31,477,146	0	31,477,146
Pennington	4,892,506	0	0	0	4,892,506	0	4,892,506
Pine	11,777,324	222,121	0	26,162	11,529,041	0	11,529,041
Pipestone	5,142,779	153,881	0	0	4,988,898	0	4,988,898
Polk	17,762,073	348,572	0	0	17,413,501	0	17,413,501
Pope	5,940,634	80,993	0	13,902	5,845,739	0	5,845,739
Ramsey	347,157,653	27,809,167	36,033,193	0	283,315,293	60,622,528	343,937,821
Red Lake	2,031,452	27,290	0	0	2,004,162	0	2,004,162
Redwood	11,686,210	188,417	0	0	11,497,793	0	11,497,793
Renville	14,090,257	355,611	0	0	13,734,646	0	13,734,646
Rice	28,981,437	1,072,805	0	0	27,908,632	0	27,908,632
Rock	6,448,322	224,103	0	0	6,224,219	0	6,224,219
Roseau	7,129,313	123,188	0	13,955	6,992,170	0	6,992,170
St Louis	94,434,997	7,398,514	245,268	53,311	86,737,904	288,128	87,026,032
Scott	62,099,037	3,566,688	4,756,253	0	53,776,096	6,218,955	59,995,051
Sherburne	57,988,464	1,467,530	0	17,085	56,503,849	0	56,503,849
Sibley	8,707,722	292,528	0	0	8,415,194	0	8,415,194

TABLE 33
TAXABLE VALUE DETERMINATION BY COUNTY
TAXES PAYABLE 1999

County	Total Net Tax Capacity Value	Tax Increment Financing Net Tax Capacity Value	Fiscal Disparities Contribution Value	10% Power Line Net Tax Capacity Value	Total Taxable Value	Fiscal Disparities Distribution Value	Taxable Value Plus Distribution
Stearns	69,744,924	4,299,715	0	16,637	65,428,572	0	65,428,572
Steele	21,267,346	664,512	0	0	20,602,834	0	20,602,834
Stevens	5,797,981	138,725	0	1,224	5,658,032	0	5,658,032
Swift	6,371,287	447,566	0	0	5,923,721	0	5,923,721
Todd	7,599,253	149,000	0	0	7,450,253	0	7,450,253
Traverse	4,290,663	7,701	0	6,226	4,276,736	0	4,276,736
Wabasha	10,379,692	350,754	0	0	10,028,938	0	10,028,938
Wadena	4,323,021	58,141	0	0	4,264,880	0	4,264,880
Waseca	10,609,557	33,939	0	0	10,575,618	0	10,575,618
Washington	157,372,040	9,064,452	12,396,419	14,972	135,896,197	17,555,661	153,451,858
Watowan	6,775,686	33,728	0	0	6,741,958	0	6,741,958
Wilken	6,160,314	44,716	0	0	6,115,598	0	6,115,598
Winona	23,753,093	1,031,523	0	0	22,721,570	0	22,721,570
Wright	60,378,801	2,780,546	0	15,490	57,582,765	0	57,582,765
Yellow Medicine	6,617,419	116,725	0	0	6,500,694	0	6,500,694
Statewide Total	3,598,982,382	222,853,861	252,995,312	293,964	3,122,839,245	252,995,358	3,375,834,603

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 1999

	AITKIN		ANOKA		BECKER		BELTRAMI		BENTON		BIG STONE		BLUE EARTH	
<u>Tax Base Value</u>														
Referendum Market Value	\$	783,084,185	\$	11,499,474,795	\$	1,165,547,677	\$	926,234,273	\$	1,045,069,259	\$	251,285,303	\$	2,277,845,198
Net Tax Capacity ⁽¹⁾		10,059,805		183,924,456		16,135,253		13,924,689		17,023,369		3,177,364		36,755,544
<u>Average Tax Rate Percentage</u>														
Referendum Market Value Rate		0.02605		0.04686		0.04518		0.05267		0.06789		0.02891		0.05105
Net Tax Capacity Rate		124.358		124.822		134.129		168.469		141.957		156.834		120.800
<u>Referendum Market Value Levy</u>														
County	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
City ⁽²⁾		10,999		0		0		0		0		0		0
School District		192,960		5,389,015		526,575		487,822		709,543		72,635		1,162,790
Special Tax Districts		0		0		0		0		0		0		0
TOTAL	\$	203,959	\$	5,389,015	\$	526,575	\$	487,822	\$	709,543	\$	72,635	\$	1,162,790
<u>Net Tax Capacity Levy</u> ⁽³⁾														
County	\$	5,705,034	\$	48,824,584	\$	9,722,333	\$	10,200,918	\$	9,262,917	\$	1,868,239	\$	14,342,382
City		340,733		35,347,449		1,396,431		1,295,507		2,999,389		592,736		7,594,383
Town		1,260,145		1,277,467		1,434,573		1,169,837		714,011		298,706		1,417,746
School District ⁽⁴⁾		5,086,004		89,675,168		8,289,563		10,327,154		9,248,939		2,084,732		18,559,687
Special District ⁽⁵⁾		16,972		9,122,355		358,151		88,162		193,735		119,460		67,610
Tax Increment Financing		89,686		16,628,376		440,995		377,249		1,736,960		19,317		2,418,973
Contribution		11,583		28,701,948		0		0		0		0		0
Power Line		0		0		0		0		9,963		0		0
TOTAL	\$	12,510,157	\$	229,577,347	\$	21,642,046	\$	23,458,827	\$	24,165,914	\$	4,983,190	\$	44,400,781
Total Levy Before Credits	\$	12,714,116	\$	234,966,362	\$	22,168,621	\$	23,946,649	\$	24,875,457	\$	5,055,825	\$	45,563,571
<u>Credits</u>														
Taconite Tax Credit ⁽⁶⁾	\$	791,547	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
Education Homestead Credit		870,111		21,542,341		1,449,937		1,413,506		1,657,501		165,500		2,775,089
Disparity Reduction Credit		0		0		0		0		0		0		0
Power Line Credit		0		0		0		0		3,527		0		0
Agricultural Preserves Credit ⁽⁷⁾		0		4,377		0		0		0		0		0
County Conservation Credit		0		0		0		0		0		0		0
Enterprise Zone Credit		0		0		0		0		0		0		0
Disaster Credit		0		0		0		0		0		0		0
TOTAL	\$	1,661,658	\$	21,546,718	\$	1,449,937	\$	1,413,506	\$	1,661,028	\$	165,500	\$	2,775,089
Total Net Tax Payable	\$	11,052,458	\$	213,419,644	\$	20,718,684	\$	22,533,143	\$	23,214,429	\$	4,890,325	\$	42,788,482

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 1999

	<u>BROWN</u>		<u>CARLTON</u>		<u>CARVER</u>		<u>CASS</u>		<u>CHIPPEWA</u>		<u>CHISAGO</u>		<u>CLAY</u>	
<u>Tax Base Value</u>														
Referendum Market Value	\$	1,092,226,265	\$	954,685,309	\$	3,506,820,585	\$	1,741,313,992	\$	615,752,193	\$	1,614,568,647	\$	1,563,881,690
Net Tax Capacity ⁽¹⁾		14,438,055		15,346,046		57,484,448		26,122,334		8,161,466		23,027,648		22,146,947
<u>Average Tax Rate Percentage</u>														
Referendum Market Value Rate		0.03437		0.06018		0.09149		0.02134		0.02549		0.02681		0.08082
Net Tax Capacity Rate		132.338		158.576		141.366		105.556		143.526		138.522		138.141
<u>Referendum Market Value Levy</u>														
County	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
City ⁽²⁾		0		0		261,196		0		38,419		0		0
School District		375,423		574,537		2,947,073		371,566		118,521		432,898		1,263,971
Special Tax Districts		0		0		0		0		0		0		0
TOTAL	\$	375,423	\$	574,537	\$	3,208,269	\$	371,566	\$	156,940	\$	432,898	\$	1,263,971
<u>Net Tax Capacity Levy ⁽³⁾</u>														
County	\$	6,468,481	\$	10,378,323	\$	20,888,527	\$	9,918,167	\$	3,950,431	\$	12,270,390	\$	13,156,977
City		3,664,990		2,891,346		10,033,364		1,763,541		1,901,866		3,272,783		4,328,352
Town		516,474		1,387,758		1,111,996		2,156,350		617,599		1,765,458		776,202
School District ⁽⁴⁾		7,540,306		8,516,725		27,893,696		13,437,161		5,100,817		13,850,025		10,470,992
Special District ⁽⁵⁾		98,783		140,429		1,567,481		38,364		76,822		54,704		530,170
Tax Increment Financing		818,021		989,666		12,386,080		260,174		66,302		659,087		1,331,339
Contribution		0		0		7,382,260		0		0		0		0
Power Line		0		30,823		0		0		0		25,940		0
TOTAL	\$	19,107,055	\$	24,335,070	\$	81,263,404	\$	27,573,757	\$	11,713,837	\$	31,898,387	\$	30,594,032
Total Levy Before Credits	\$	19,482,478	\$	24,909,607	\$	84,471,673	\$	27,945,323	\$	11,870,777	\$	32,331,285	\$	31,858,003
<u>Credits</u>														
Taconite Tax Credit ⁽⁶⁾	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
Education Homestead Credit		1,430,164		1,712,919		5,164,967		1,622,059		520,902		3,154,083		2,295,968
Disparity Reduction Credit		0		0		0		0		0		0		3,884,440
Power Line Credit		0		850		0		0		0		11,129		0
Agricultural Preserves Credit ⁽⁷⁾		0		0		154,435		0		0		0		0
County Conservation Credit		0		0		0		0		0		0		0
Enterprise Zone Credit		0		0		0		0		0		0		0
Disaster Credit		43,518		0		0		0		0		0		0
TOTAL	\$	1,473,682	\$	1,713,769	\$	5,319,402	\$	1,622,059	\$	520,902	\$	3,165,212	\$	6,180,408
Total Net Tax Payable	\$	18,008,796	\$	23,195,838	\$	79,152,271	\$	26,323,264	\$	11,349,875	\$	29,166,073	\$	25,677,595

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 1999

	<u>CLEARWATER</u>		<u>COOK</u>		<u>COTTONWOOD</u>		<u>CROW WING</u>		<u>DAKOTA</u>		<u>DODGE</u>		<u>DOUGLAS</u>	
<u>Tax Base Value</u>														
Referendum Market Value	\$	283,772,163	\$	486,487,875	\$	662,096,243	\$	3,148,325,850	\$	16,965,051,542	\$	717,854,133	\$	1,474,812,518
Net Tax Capacity ⁽¹⁾		5,818,344		7,353,007		8,839,829		48,883,130		292,870,599		9,081,481		22,153,598
<u>Average Tax Rate Percentage</u>														
Referendum Market Value Rate		0.00000		0.00000		0.06920		0.03218		0.09693		0.05366		0.01511
Net Tax Capacity Rate		139.264		107.558		129.952		101.203		123.328		141.593		116.323
<u>Referendum Market Value Levy</u>														
County	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
City ⁽²⁾		0		0		0		124,467		872,807		0		148,470
School District		0		0		458,198		888,749		15,571,927		385,232		74,419
Special Tax Districts		0		0		0		0		0		0		0
TOTAL	\$	0	\$	0	\$	458,198	\$	1,013,216	\$	16,444,734	\$	385,232	\$	222,889
<u>Net Tax Capacity Levy ⁽³⁾</u>														
County	\$	3,980,592	\$	3,415,180	\$	4,293,208	\$	14,174,699	\$	69,757,892	\$	3,806,780	\$	9,814,660
City		344,430		463,139		1,119,005		6,953,385		65,105,175		1,860,598		2,038,658
Town		402,349		91,707		527,381		2,446,190		1,644,548		731,564		2,036,657
School District ⁽⁴⁾		3,200,536		3,363,266		5,073,596		24,454,570		147,350,186		5,816,687		11,170,627
Special District ⁽⁵⁾		142,484		400,251		19,696		352,132		9,895,166		0		151,374
Tax Increment Financing		32,489		146,237		454,613		1,061,542		16,152,734		643,115		557,729
Contribution		0		28,971		0		28,664		51,285,338		0		0
Power Line		0		0		0		0		0		0		0
TOTAL	\$	8,102,880	\$	7,908,751	\$	11,487,499	\$	49,471,182	\$	361,191,039	\$	12,858,744	\$	25,769,705
Total Levy Before Credits	\$	8,102,880	\$	7,908,751	\$	11,945,697	\$	50,484,398	\$	377,635,773	\$	13,243,976	\$	25,992,594
<u>Credits</u>														
Taconite Tax Credit ⁽⁶⁾	\$	0	\$	446,991	\$	0	\$	972,786	\$	0	\$	0	\$	0
Education Homestead Credit		262,659		386,341		402,783		3,588,856		27,074,762		972,091		2,010,880
Disparity Reduction Credit		0		0		0		0		0		0		0
Power Line Credit		0		0		0		0		0		0		0
Agricultural Preserves Credit ⁽⁷⁾		0		0		0		0		96,569		0		0
County Conservation Credit		0		0		0		0		0		0		0
Enterprise Zone Credit		0		0		0		0		0		0		0
Disaster Credit		0		0		6,148		0		0		0		0
TOTAL	\$	262,659	\$	833,332	\$	408,931	\$	4,561,642	\$	27,171,331	\$	972,091	\$	2,010,880
Total Net Tax Payable	\$	7,840,221	\$	7,075,419	\$	11,536,766	\$	45,922,756	\$	350,464,442	\$	12,271,885	\$	23,981,714

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 1999

	FARIBAULT		FILLMORE		FREEBORN		GOODHUE		GRANT		HENNEPIN		HOUSTON	
<u>Tax Base Value</u>														
Referendum Market Value	\$	857,219,047	\$	754,034,601	\$	1,185,577,349	\$	2,348,850,139	\$	349,469,230	\$	60,854,068,294	\$	651,062,060
Net Tax Capacity ⁽¹⁾		10,794,011		9,457,258		16,376,232		42,215,641		4,401,559		1,169,577,804		8,229,031
<u>Average Tax Rate Percentage</u>														
Referendum Market Value Rate		0.06156		0.05433		0.09680		0.01400		0.12921		0.13503		0.05322
Net Tax Capacity Rate		119.137		141.542		130.596		128.552		133.756		135.868		124.435
<u>Referendum Market Value Levy</u>														
County	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
City ⁽²⁾		0		23,563		0		0		0		3,806,792		0
School District		527,697		386,130		1,147,602		328,785		451,564		78,363,541		346,493
Special Tax Districts		0		0		0		0		0		0		0
TOTAL	\$	527,697	\$	409,693	\$	1,147,602	\$	328,785	\$	451,564	\$	82,170,333	\$	346,493
<u>Net Tax Capacity Levy</u> ⁽³⁾														
County	\$	4,483,513	\$	4,227,065	\$	7,261,477	\$	14,957,762	\$	2,367,242	\$	369,693,666	\$	3,862,363
City		1,687,428		2,273,990		2,316,195		11,646,705		692,588		256,581,822		1,668,837
Town		949,379		1,123,819		942,065		1,826,457		309,277		416,936		776,347
School District ⁽⁴⁾		5,314,547		5,289,635		10,541,720		23,219,638		2,357,801		518,103,033		3,828,008
Special District ⁽⁵⁾		20,099		0		5,309		344,343		123,795		78,630,377		13,677
Tax Increment Financing		404,677		471,521		319,868		2,273,983		22,402		139,259,883		90,565
Contribution		0		0		0		0		0		226,369,987		0
Power Line		0		0		0		0		14,265		27,968		0
TOTAL	\$	12,859,643	\$	13,386,030	\$	21,386,634	\$	54,268,888	\$	5,887,370	\$	1,589,083,672	\$	10,239,797
Total Levy Before Credits	\$	13,387,340	\$	13,795,723	\$	22,534,236	\$	54,597,673	\$	6,338,934	\$	1,671,254,005	\$	10,586,290
<u>Credits</u>														
Taconite Tax Credit ⁽⁶⁾	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
Education Homestead Credit		576,304		905,939		1,505,262		2,915,586		249,210		78,667,118		1,119,621
Disparity Reduction Credit		0		0		0		0		0		0		0
Power Line Credit		0		0		0		0		12,451		14,180		0
Agricultural Preserves Credit ⁽⁷⁾		0		0		0		0		0		21,591		0
County Conservation Credit		0		0		0		0		0		0		0
Enterprise Zone Credit		0		0		0		0		0		0		0
Disaster Credit		0		0		0		6,109		0		0		0
TOTAL	\$	576,304	\$	905,939	\$	1,505,262	\$	2,921,695	\$	261,661	\$	78,702,889	\$	1,119,621
Total Net Tax Payable	\$	12,811,036	\$	12,889,784	\$	21,028,974	\$	51,675,978	\$	6,077,273	\$	1,592,551,116	\$	9,466,669

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 1999

	HUBBARD		ISANTI		ITASCA		JACKSON		KANABEC		KANDYOHI		KITTSON	
<u>Tax Base Value</u>														
Referendum Market Value	\$	908,754,822	\$	1,033,189,937	\$	1,914,558,449	\$	777,702,769	\$	416,680,551	\$	1,733,603,657	\$	366,957,593
Net Tax Capacity ⁽¹⁾		13,263,296		14,023,431		34,348,664		10,034,513		5,274,410		24,802,918		5,889,439
<u>Average Tax Rate Percentage</u>														
Referendum Market Value Rate		0.03984		0.01616		0.04971		0.01227		0.01839		0.04802		0.26064
Net Tax Capacity Rate		106.462		153.366		126.932		118.893		153.749		134.764		101.342
<u>Referendum Market Value Levy</u>														
City ⁽²⁾	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
City		0		0		0		0		0		0		0
School District		362,007		166,947		951,708		95,387		76,622		832,464		956,421
Special Tax Districts		0		0		0		0		0		0		0
TOTAL	\$	362,007	\$	166,947	\$	951,708	\$	95,387	\$	76,622	\$	832,464	\$	956,421
<u>Net Tax Capacity Levy ⁽³⁾</u>														
County	\$	4,804,543	\$	7,420,132	\$	17,432,767	\$	4,869,029	\$	4,318,923	\$	12,227,367	\$	1,823,302
City		605,433		2,830,471		6,002,653		868,980		290,496		3,278,500		401,549
Town		1,485,901		1,729,545		2,653,989		727,858		425,499		1,304,794		419,076
School District ⁽⁴⁾		6,862,864		8,449,503		15,452,283		5,113,664		2,968,262		15,523,267		3,193,881
Special District ⁽⁵⁾		54,123		32,750		495,429		59,988		12,724		211,017		119,342
Tax Increment Financing		307,440		1,044,829		1,461,932		290,851		93,453		876,821		11,313
Contribution		0		0		76,786		0		0		0		0
Power Line		0		0		23,617		0		0		3,692		0
TOTAL	\$	14,120,304	\$	21,507,230	\$	43,599,456	\$	11,930,370	\$	8,109,357	\$	33,425,458	\$	5,968,463
Total Levy Before Credits	\$	14,482,311	\$	21,674,177	\$	44,551,164	\$	12,025,757	\$	8,185,979	\$	34,257,922	\$	6,924,884
<u>Credits</u>														
Taconite Tax Credit ⁽⁶⁾	\$	0	\$	0	\$	3,686,201	\$	0	\$	0	\$	0	\$	0
Education Homestead Credit		1,087,875		2,121,393		2,419,723		417,488		705,597		2,268,329		136,352
Disparity Reduction Credit		0		0		0		0		0		0		0
Power Line Credit		0		0		2,055		0		0		1,449		0
Agricultural Preserves Credit ⁽⁷⁾		0		0		0		0		0		0		0
County Conservation Credit		0		0		0		0		0		0		0
Enterprise Zone Credit		0		0		0		0		0		0		0
Disaster Credit		0		0		0		0		0		0		0
TOTAL	\$	1,087,875	\$	2,121,393	\$	6,107,979	\$	417,488	\$	705,597	\$	2,269,778	\$	136,352
Total Net Tax Payable	\$	13,394,436	\$	19,552,784	\$	38,443,185	\$	11,608,269	\$	7,480,382	\$	31,988,144	\$	6,788,532

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 1999

	KOOCHICHING		LAC QUI PARLE		LAKE		LAKE/WOODS		LE SUEUR		LINCOLN		LYON	
<u>Tax Base Value</u>														
Referendum Market Value	\$	444,015,313	\$	419,472,477	\$	437,255,565	\$	162,065,212	\$	1,062,173,769	\$	283,498,670	\$	1,066,632,223
Net Tax Capacity ⁽¹⁾		7,533,707		5,274,029		6,170,896		2,173,985		14,184,033		4,120,041		16,417,420
<u>Average Tax Rate Percentage</u>														
Referendum Market Value Rate		0.05909		0.05510		0.06062		0.00843		0.04571		0.05419		0.09123
Net Tax Capacity Rate		97.814		117.703		145.261		141.751		123.462		124.538		115.580
<u>Referendum Market Value Levy</u>														
County	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
City ⁽²⁾		0		0		0		0		19,629		0		0
School District		262,362		231,138		265,063		13,656		465,852		153,622		973,047
Special Tax Districts		0		0		0		0		0		0		0
TOTAL	\$	262,362	\$	231,138	\$	265,063	\$	13,656	\$	485,481	\$	153,622	\$	973,047
<u>Net Tax Capacity Levy</u> ⁽³⁾														
County	\$	2,816,326	\$	2,317,495	\$	3,982,996	\$	1,376,888	\$	6,185,480		2,445,100	\$	6,125,494
City		1,627,162		712,597		1,104,299		99,009		2,479,050		397,754		3,436,734
Town		46,883		423,952		347,230		157,466		786,098		314,670		426,616
School District ⁽⁴⁾		2,829,810		2,594,651		2,651,213		1,439,272		7,516,976		1,922,184		7,415,392
Special District ⁽⁵⁾		26,108		149,133		74,136		9,013		25,688		51,309		60,831
Tax Increment Financing		22,751		9,862		643,318		0		518,625		0		1,510,205
Contribution		7		0		160,743		0		0		0		0
Power Line		0		0		0		0		0		0		0
TOTAL	\$	7,369,047	\$	6,207,690	\$	8,963,935	\$	3,081,648	\$	17,511,917	\$	5,131,017	\$	18,975,272
Total Levy Before Credits	\$	7,631,409	\$	6,438,828	\$	9,228,998	\$	3,095,304	\$	17,997,398	\$	5,284,639	\$	19,948,319
<u>Credits</u>														
Taconite Tax Credit ⁽⁶⁾	\$	4,477	\$	0	\$	1,078,269	\$	0	\$	0	\$	0	\$	0
Education Homestead Credit		577,724		228,861		678,292		185,792		1,659,009		194,381		1,112,855
Disparity Reduction Credit		0		0		0		0		0		0		0
Power Line Credit		2,236		0		0		1,486		0		0		0
Agricultural Preserves Credit ⁽⁷⁾		0		0		0		0		0		0		0
County Conservation Credit		0		0		0		0		0		0		0
Enterprise Zone Credit		0		0		0		0		0		0		0
Disaster Credit		0		0		0		0		10,106		0		0
TOTAL	\$	584,437	\$	228,861	\$	1,756,561	\$	187,278	\$	1,669,115	\$	194,381	\$	1,112,855
Total Net Tax Payable	\$	7,046,972	\$	6,209,967	\$	7,472,437	\$	2,908,026	\$	16,328,283	\$	5,090,258	\$	18,835,464

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 1999

	MCLEOD	MAHNOMEN	MARSHALL	MARTIN	MEEKER	MILLE LACS	MORRISON
Tax Base Value							
Referendum Market Value	\$ 1,266,997,347	\$ 159,849,016	\$ 549,823,154	\$ 1,155,929,475	\$ 851,187,668	\$ 667,084,827	\$ 953,527,326
Net Tax Capacity ⁽¹⁾	17,542,669	2,203,733	8,373,425	16,172,212	11,017,079	8,956,048	13,093,963
Average Tax Rate Percentage							
Referendum Market Value Rate	0.05119	0.00300	0.07004	0.03326	0.04909	0.04409	0.05554
Net Tax Capacity Rate	138.978	190.032	106.736	108.506	133.746	166.513	142.167
Referendum Market Value Levy							
County	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
City ⁽²⁾	0	0	0	0	0	0	0
School District	648,576	4,798	385,116	384,411	417,844	294,122	529,550
Special Tax Districts	0	0	0	0	0	0	0
TOTAL	\$ 648,576	\$ 4,798	\$ 385,116	\$ 384,411	\$ 417,844	\$ 294,122	\$ 529,550
Net Tax Capacity Levy ⁽³⁾							
County	\$ 8,543,254	\$ 2,581,850	\$ 2,729,090	\$ 5,574,550	\$ 5,100,760	\$ 6,793,966	\$ 7,937,541
City	5,047,263	269,962	540,889	2,173,077	1,486,973	1,347,303	1,857,861
Town	794,684	218,556	770,932	825,860	1,400,661	713,620	1,437,842
School District ⁽⁴⁾	8,768,356	987,612	4,675,822	8,401,760	6,521,870	5,329,628	6,735,354
Special District ⁽⁵⁾	83,142	90,533	216,325	30,402	25,893	19,906	79,752
Tax Increment Financing	1,143,792	39,293	4,376	542,150	183,532	703,632	566,909
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	15,268	4,940	0
TOTAL	\$ 24,380,491	\$ 4,187,806	\$ 8,937,434	\$ 17,547,799	\$ 14,734,957	\$ 14,912,995	\$ 18,615,259
Total Levy Before Credits	\$ 25,029,067	\$ 4,192,604	\$ 9,322,550	\$ 17,932,210	\$ 15,152,801	\$ 15,207,117	\$ 19,144,809
Credits							
Taconite Tax Credit ⁽⁶⁾	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Education Homestead Credit	2,132,671	137,083	275,219	896,786	1,167,179	1,108,492	1,493,699
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	0	0	0	0	10,692	3,023	0
Agricultural Preserves Credit ⁽⁷⁾	0	0	0	0	0	0	0
County Conservation Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 2,132,671	\$ 137,083	\$ 275,219	\$ 896,786	\$ 1,177,871	\$ 1,111,515	\$ 1,493,699
Total Net Tax Payable	\$ 22,896,396	\$ 4,055,521	\$ 9,047,331	\$ 17,035,424	\$ 13,974,930	\$ 14,095,602	\$ 17,651,110

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 1999

	<u>MOWER</u>	<u>MURRAY</u>	<u>NICOLLET</u>	<u>NOBLES</u>	<u>NORMAN</u>	<u>OLMSTED</u>	<u>OTTER TAIL</u>
<u>Tax Base Value</u>							
Referendum Market Value	\$ 1,344,483,546	\$ 560,091,608	\$ 1,189,417,214	\$ 943,316,026	\$ 392,651,330	\$ 4,615,147,269	\$ 2,321,539,953
Net Tax Capacity ⁽¹⁾	18,116,076	7,012,224	16,570,381	12,795,202	4,915,256	74,518,485	32,694,642
<u>Average Tax Rate Percentage</u>							
Referendum Market Value Rate	0.06409	0.06460	0.06333	0.02986	0.02806	0.12272	0.03412
Net Tax Capacity Rate	129.944	114.075	122.769	120.682	133.136	135.272	119.959
<u>Referendum Market Value Levy</u>							
County	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 146,264
City ⁽²⁾	0	0	0	0	0	16,733	61,998
School District	861,655	361,807	753,233	281,708	110,196	5,647,034	583,862
Special Tax Districts	0	0	0	0	0	0	0
TOTAL	\$ 861,655	\$ 361,807	\$ 753,233	\$ 281,708	\$ 110,196	\$ 5,663,767	\$ 792,124
<u>Net Tax Capacity Levy</u> ⁽³⁾							
County	\$ 8,031,457	\$ 3,116,694	\$ 7,369,527	\$ 4,359,374	\$ 2,568,213	\$ 34,428,763	\$ 12,869,066
City	2,690,998	529,924	3,284,845	2,162,735	612,505	17,536,342	3,912,605
Town	1,387,272	630,776	731,372	660,944	376,421	2,125,090	2,868,505
School District ⁽⁴⁾	10,711,782	3,681,716	8,677,730	7,332,791	2,772,331	42,641,313	17,545,284
Special District ⁽⁵⁾	184,649	22,925	32,118	192,686	189,858	0	376,418
Tax Increment Financing	534,603	17,172	247,765	732,973	24,667	4,071,399	1,648,269
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 23,540,761	\$ 7,999,207	\$ 20,343,357	\$ 15,441,503	\$ 6,543,995	\$ 100,802,907	\$ 39,220,147
Total Levy Before Credits	\$ 24,402,416	\$ 8,361,014	\$ 21,096,590	\$ 15,723,211	\$ 6,654,191	\$ 106,466,674	\$ 40,012,271
<u>Credits</u>							
Taconite Tax Credit ⁽⁶⁾	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Education Homestead Credit	1,880,653	362,571	1,706,342	850,713	214,054	7,596,861	2,841,410
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	0	0	0	0	0	0	0
Agricultural Preserves Credit ⁽⁷⁾	0	0	0	0	0	0	0
County Conservation Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	265,486	0	0	0	0
TOTAL	\$ 1,880,653	\$ 362,571	\$ 1,971,828	\$ 850,713	\$ 214,054	\$ 7,596,861	\$ 2,841,410
Total Net Tax Payable	\$ 22,521,763	\$ 7,998,443	\$ 19,124,762	\$ 14,872,498	\$ 6,440,137	\$ 98,869,813	\$ 37,170,861

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 1999

	PENNINGTON		PINE		PIPESTONE		POLK		POPE		RAMSEY		RED LAKE	
<u>Tax Base Value</u>														
Referendum Market Value	\$	337,459,575	\$	843,600,252	\$	388,252,169	\$	1,278,042,409	\$	458,120,358	\$	19,573,034,790	\$	126,082,900
Net Tax Capacity ⁽¹⁾		4,892,506		11,777,324		5,142,779		17,762,073		5,940,634		347,157,653		2,031,452
<u>Average Tax Rate Percentage</u>														
Referendum Market Value Rate		0.06983		0.03712		0.03091		0.00566		0.04376		0.10246		0.10314
Net Tax Capacity Rate		175.283		140.145		129.644		150.599		140.553		139.979		158.164
<u>Referendum Market Value Levy</u>														
County	\$	0	\$	0	\$	79,008	\$	0	\$	0	\$	0	\$	0
City ⁽²⁾		0		0		0		0		0		419,464		0
School District		235,640		313,134		40,993		72,375		200,487		19,634,090		130,038
Special Tax Districts		0		0		0		0		0		0		0
TOTAL	\$	235,640	\$	313,134	\$	120,001	\$	72,375	\$	200,487	\$	20,053,554	\$	130,038
<u>Net Tax Capacity Levy ⁽³⁾</u>														
County	\$	3,688,392	\$	6,435,865	\$	3,230,390	\$	10,130,500	\$	2,941,732	\$	128,051,633	\$	1,142,757
City		1,292,213		1,340,865		1,010,742		3,372,826		885,322		77,154,802		375,402
Town		309,377		1,274,791		242,927		1,541,073		480,195		1,029,867		213,311
School District ⁽⁴⁾		3,179,638		6,801,309		1,941,435		10,538,690		3,511,613		164,723,802		1,380,361
Special District ⁽⁵⁾		106,122		274,197		10,327		564,423		373,043		20,091,312		45,113
Tax Increment Financing		0		342,852		231,487		602,009		140,236		38,188,167		56,073
Contribution		0		0		0		0		0		56,706,516		0
Power Line		0		35,410		0		0		17,606		0		0
TOTAL	\$	8,575,742	\$	16,505,289	\$	6,667,308	\$	26,749,521	\$	8,349,747	\$	485,946,099	\$	3,213,017
Total Levy Before Credits	\$	8,811,382	\$	16,818,423	\$	6,787,309	\$	26,821,896	\$	8,550,234	\$	505,999,653	\$	3,343,055
<u>Credits</u>														
Taconite Tax Credit ⁽⁶⁾	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
Education Homestead Credit		485,563		1,172,565		338,986		1,167,350		503,071		30,569,258		46,655
Disparity Reduction Credit		0		0		0		990,405		0		0		0
Power Line Credit		0		10,811		0		0		9,920		0		0
Agricultural Preserves Credit ⁽⁷⁾		0		0		0		0		0		0		0
County Conservation Credit		0		0		0		0		0		0		0
Enterprise Zone Credit		0		0		0		0		0		0		0
Disaster Credit		0		0		0		0		0		146,798		0
TOTAL	\$	485,563	\$	1,183,376	\$	338,986	\$	2,157,755	\$	512,991	\$	30,716,056	\$	46,655
Total Net Tax Payable	\$	8,325,819	\$	15,635,047	\$	6,448,323	\$	24,664,141	\$	8,037,243	\$	475,283,597	\$	3,296,400

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 1999

	REDWOOD		RENVILLE		RICE		ROCK		ROSEAU		ST. LOUIS		SCOTT	
<u>Tax Base Value</u>														
Referendum Market Value	\$	938,817,119	\$	1,112,288,668	\$	2,006,005,342	\$	506,099,811	\$	485,956,175	\$	6,062,636,129	\$	3,946,150,050
Net Tax Capacity ⁽¹⁾		11,686,210		14,090,257		28,981,437		6,448,322		7,129,313		94,434,997		62,099,037
<u>Average Tax Rate Percentage</u>														
Referendum Market Value Rate		0.02823		0.03261		0.12548		0.02646		0.13387		0.06462		0.13595
Net Tax Capacity Rate		125.539		112.945		120.455		118.651		139.327		145.794		127.749
<u>Referendum Market Value Levy</u>														
County	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
City ⁽²⁾		0		0		172,854		0		0		86,540		997,989
School District		264,987		362,670		2,344,273		133,895		650,555		3,831,034		4,366,636
Special Tax Districts		0		0		0		0		0		0		0
TOTAL	\$	264,987	\$	362,670	\$	2,517,127	\$	133,895	\$	650,555	\$	3,917,574	\$	5,364,625
<u>Net Tax Capacity Levy</u> ⁽³⁾														
County	\$	5,427,135	\$	5,157,858	\$	9,862,497	\$	2,424,147	\$	2,911,919	\$	58,854,331	\$	21,167,466
City		1,749,888		2,460,516		5,449,860		660,865		1,548,757		20,633,765		11,449,044
Town		766,611		1,146,218		1,298,164		484,141		457,220		5,079,214		1,441,733
School District ⁽⁴⁾		6,409,128		6,419,180		16,650,239		3,770,745		4,629,379		40,741,082		31,128,235
Special District ⁽⁵⁾		24,372		76,656		254,595		16,327		161,948		1,237,589		2,002,357
Tax Increment Financing		293,585		653,830		1,394,329		294,757		206,619		10,688,599		4,656,878
Contribution		0		0		0		0		0		369,285		7,485,062
Power Line		0		0		0		0		17,201		77,019		0
TOTAL	\$	14,670,719	\$	15,914,258	\$	34,909,684	\$	7,650,982	\$	9,933,043	\$	137,680,884	\$	79,330,775
Total Levy Before Credits	\$	14,935,706	\$	16,276,928	\$	37,426,811	\$	7,784,877	\$	10,583,598	\$	141,598,458	\$	84,695,400
<u>Credits</u>														
Taconite Tax Credit ⁽⁶⁾	\$	0	\$	0	\$	0	\$	0	\$	0	\$	8,271,641	\$	0
Education Homestead Credit		623,131		603,499		3,342,113		402,642		665,400		10,040,130		6,603,290
Disparity Reduction Credit		0		0		0		0		0		0		0
Power Line Credit		0		0		0		0		3,578		4,818		0
Agricultural Preserves Credit ⁽⁷⁾		0		0		0		0		0		0		12,569
County Conservation Credit		0		0		0		0		0		0		0
Enterprise Zone Credit		0		0		0		0		0		0		0
Disaster Credit		0		0		0		0		0		0		0
TOTAL	\$	623,131	\$	603,499	\$	3,342,113	\$	402,642	\$	668,978	\$	18,316,589	\$	6,615,859
Total Net Tax Payable	\$	14,312,575	\$	15,673,429	\$	34,084,698	\$	7,382,235	\$	9,914,620	\$	123,281,869	\$	78,079,541

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 1999

	SHERBURNE		SIBLEY		STEARNS		STEELE		STEVENS		SWIFT		TODD	
<u>Tax Base Value</u>														
Referendum Market Value	\$	2,976,857,561	\$	724,781,283	\$	4,401,700,349	\$	1,412,864,604	\$	436,308,191	\$	476,450,635	\$	596,089,872
Net Tax Capacity ⁽¹⁾		57,988,464		8,707,722		69,744,924		21,267,346		5,797,981		6,371,287		7,599,253
<u>Average Tax Rate Percentage</u>														
Referendum Market Value Rate		0.06899		0.04916		0.09763		0.09393		0.07601		0.06979		0.04286
Net Tax Capacity Rate		107.695		130.206		131.389		118.752		132.682		132.667		168.055
<u>Referendum Market Value Levy</u>														
County	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
City ⁽²⁾		0		0		0		0		0		16,080		0
School District		2,053,841		356,295		4,297,374		1,327,137		331,645		316,437		255,457
Special Tax Districts		0		0		0		0		0		0		0
TOTAL	\$	2,053,841	\$	356,295	\$	4,297,374	\$	1,327,137	\$	331,645	\$	332,517	\$	255,457
<u>Net Tax Capacity Levy</u> ⁽³⁾														
County	\$	17,073,213	\$	4,681,283	\$	27,016,752	\$	7,534,086	\$	2,689,524	\$	3,429,002	\$	5,869,102
City		10,559,833		1,339,139		15,752,658		4,025,993		968,961		737,018		1,004,712
Town		1,708,412		870,184		4,336,606		604,166		303,817		530,771		1,193,402
School District ⁽⁴⁾		30,928,365		3,933,032		37,316,132		12,206,056		3,433,177		3,129,447		4,422,337
Special District ⁽⁵⁾		553,330		59,285		1,342,981		68,566		94,348		36,524		15,885
Tax Increment Financing		1,611,277		455,097		5,851,599		816,472		201,605		589,839		265,521
Contribution		0		0		0		0		0		0		0
Power Line		16,296		0		20,240		0		1,424		0		0
TOTAL	\$	62,450,726	\$	11,338,020	\$	91,636,968	\$	25,255,339	\$	7,692,856	\$	8,452,601	\$	12,770,959
Total Levy Before Credits	\$	64,504,567	\$	11,694,315	\$	95,934,342	\$	26,582,476	\$	8,024,501	\$	8,785,118	\$	13,026,416
<u>Credits</u>														
Taconite Tax Credit ⁽⁶⁾	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
Education Homestead Credit		4,289,309		713,042		7,033,562		2,182,439		360,029		334,473		877,335
Disparity Reduction Credit		0		0		0		0		0		0		0
Power Line Credit		6,899		0		15,036		0		698		0		0
Agricultural Preserves Credit ⁽⁷⁾		0		0		0		0		0		0		0
County Conservation Credit		0		0		0		0		0		0		0
Enterprise Zone Credit		0		0		0		0		0		0		0
Disaster Credit		0		0		0		0		0		0		0
TOTAL	\$	4,296,208	\$	713,042	\$	7,048,598	\$	2,182,439	\$	360,727	\$	334,473	\$	877,335
Total Net Tax Payable	\$	60,208,359	\$	10,981,273	\$	88,885,744	\$	24,400,037	\$	7,663,774	\$	8,450,645	\$	12,149,081

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 1999

	TRAVERSE		WABASHA		WADENA		WASECA		WASHINGTON		WATONWAN		WILKIN	
<u>Tax Base Value</u>														
Referendum Market Value	\$	340,909,587	\$	798,277,535	\$	306,692,435	\$	813,885,166	\$	9,882,318,108	\$	528,215,677	\$	484,461,820
Net Tax Capacity ⁽¹⁾		4,290,663		10,379,692		4,323,021		10,609,557		157,372,040		6,775,686		6,160,314
<u>Average Tax Rate Percentage</u>														
Referendum Market Value Rate		0.07609		0.00892		0.03646		0.09384		0.17644		0.10216		0.05111
Net Tax Capacity Rate		113.257		134.143		175.319		137.215		120.736		123.152		106.565
<u>Referendum Market Value Levy</u>														
County	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
City ⁽²⁾		0		0		0		0		1,089,993		0		0
School District		259,400		71,241		111,820		763,731		16,346,395		539,629		247,590
Special Tax Districts		0		0		0		0		0		0		0
TOTAL	\$	259,400	\$	71,241	\$	111,820	\$	763,731	\$	17,436,388	\$	539,629	\$	247,590
<u>Net Tax Capacity Levy</u> ⁽³⁾														
County	\$	1,838,936	\$	5,591,390	\$	3,530,845	\$	5,394,577	\$	40,437,421	\$	3,975,573	\$	2,739,165
City		496,527		1,648,202		982,862		1,788,711		29,033,371		939,646		345,598
Town		182,506		685,622		354,638		501,765		2,885,604		436,009		293,022
School District ⁽⁴⁾		2,154,837		5,450,242		2,586,819		6,801,128		77,005,931		2,923,778		3,035,552
Special District ⁽⁵⁾		163,789		62,237		11,195		20,412		10,004,678		13,216		97,764
Tax Increment Financing		16,468		485,902		112,709		51,339		11,113,095		56,177		53,612
Contribution		0		0		0		0		19,508,617		0		0
Power Line		6,406		0		0		0		16,583		0		0
TOTAL	\$	4,859,469	\$	13,923,595	\$	7,579,068	\$	14,557,932	\$	190,005,300	\$	8,344,399	\$	6,564,713
Total Levy Before Credits	\$	5,118,869	\$	13,994,836	\$	7,690,888	\$	15,321,663	\$	207,441,688	\$	8,884,028	\$	6,812,303
<u>Credits</u>														
Taconite Tax Credit ⁽⁶⁾	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
Education Homestead Credit		119,058		1,243,989		491,958		1,021,547		16,359,381		362,520		266,068
Disparity Reduction Credit		0		0		0		0		0		0		26,928
Power Line Credit		5,770		0		0		0		10,819		0		0
Agricultural Preserves Credit ⁽⁷⁾		0		0		0		0		13,770		0		0
County Conservation Credit		0		0		0		125,671		0		0		0
Enterprise Zone Credit		0		0		0		0		0		0		8,750
Disaster Credit		0		0		0		0		42,150		0		0
TOTAL	\$	124,828	\$	1,243,989	\$	491,958	\$	1,147,218	\$	16,426,120	\$	362,520	\$	301,746
Total Net Tax Payable	\$	4,994,041	\$	12,750,847	\$	7,198,930	\$	14,174,445	\$	191,015,568	\$	8,521,508	\$	6,510,557

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 1999

	WINONA	WRIGHT	YELLOW MED	STATEWIDE TOTAL	
<u>Tax Base Value</u>					
Referendum Market Value	\$ 1,602,486,952	\$ 3,741,620,753	\$ 530,522,139	\$ 215,891,065,595	(1) Includes tax increment financing value
Net Tax Capacity ⁽¹⁾	23,753,093	60,378,801	6,617,419	3,598,982,382	where there are tax increment financing levies.
<u>Average Tax Rate Percentage</u>					
Referendum Market Value Rate	0.01347	0.05613	0.09820	0.09343	(2) Includes the following amount of township
Net Tax Capacity Rate	123.895	121.234	145.303	131.371	market value based levies: Crow Wing \$54,451
<u>Referendum Market Value Levy</u>					
County	\$ 0	\$ 0	\$ 0	\$ 225,272	(3) Excludes special assessments.
City ⁽²⁾	0	0	83,587	8,251,580	
School District	215,790	2,100,343	437,388	193,238,194	(4) Includes intermediate school districts.
Special Tax Districts	0	0	0	0	
TOTAL	\$ 215,790	\$ 2,100,343	\$ 520,975	\$ 201,715,046	(5) Includes: Economic Development Authorities, Hospital Districts, Housing and Re- development Authorities, Metropolitan Council, Metropolitan Mosquito Control Commission, Regional Transit Board, Park Districts, Port Authorities, Regional Development Commissions, Regional Railroad Authorities, Regional Sanitary Sewer Districts, St. Cloud Metropolitan Transit Commission, Watershed Districts, and Miscellaneous Districts.
<u>Net Tax Capacity Levy</u> ⁽³⁾					
County	\$ 9,278,262	\$ 18,570,952	\$ 4,571,659	\$ 1,308,852,113	
City	5,651,509	12,082,954	977,523	717,482,878	
Town	941,958	3,120,774	631,215	91,666,423	
School District ⁽⁴⁾	12,088,473	35,343,835	3,152,468	1,765,617,835	
Special District ⁽⁵⁾	144,052	483,310	93,465	144,001,517	
Tax Increment Financing	1,324,532	3,581,114	189,007	301,890,301	
Contribution	0	0	0	398,115,767	
Power Line	0	16,627	0	381,288	
TOTAL	\$ 29,428,786	\$ 73,199,566	\$ 9,615,337	\$ 4,728,008,122	
Total Levy Before Credits	\$ 29,644,576	\$ 75,299,909	\$ 10,136,312	\$ 4,929,723,168	
<u>Credits</u>					
Taconite Tax Credit ⁽⁶⁾	\$ 0	\$ 0	\$ 0	\$ 15,251,912	(6) Includes the following amount of Supplementary Homestead Credit:
Education Homestead Credit	2,667,241	6,118,428	378,085	304,251,980	
Disparity Reduction Credit	0	0	0	4,901,773	Aitkin \$ 1,957
Power Line Credit	0	10,162	0	141,589	Itasca 360,596
Agricultural Preserves Credit ⁽⁷⁾	0	0	0	303,311	St. Louis <u>149,504</u>
County Conservation Credit	63,131	17,281	0	206,083	\$ 512,057
Enterprise Zone Credit	0	0	0	8,750	
Disaster Credit	0	0	0	520,315	
TOTAL	\$ 2,730,372	\$ 6,145,871	\$ 378,085	\$ 325,585,713	(7) Agricultural Preserves Credit is in the seven county metro area only.
Total Net Tax Payable	\$ 26,914,204	\$ 69,154,038	\$ 9,758,227	\$ 4,604,137,455	

Explanation of Categorical Division of County, City/Township, School District, and

Special Taxing District Levies by Major Purpose

To obtain uniform reporting from the 87 counties, the numerous authorized levies are grouped by major purpose of the levy. The county auditors are provided with instructions which detail the individual levies to be included in each category on the abstract. Some are self-explanatory, while others include a wide variety of levies.

The following list is not a complete digest of all the levies. It is merely a general index to the nature of each category as found on the abstract. Tables 35 through 39 are patterned after the design of the abstract headings.

COUNTY LEVIES

<u>Column Heading</u>	<u>Items Included Within Column Heading</u>
General	General revenue, county or regional jail construction, other county buildings, public employees' retirement and social security funds, employees on leave from the state, ambulance service, health department and county controlled hospital districts, mental health services, nursing homes, cattle testing, agricultural societies and extension committees, civil defense, correction centers, probation services, sheltered workshops, senior citizen recreation programs, historical societies, insect and weed control, solid waste programs, parks and monuments, and voting machines.
Indebtedness	General obligation, state loans, and debt portion of other levies.
Road and Bridge	Road and bridge repair and maintenance.
Welfare.....	Social services and income maintenance programs, general assistance, aid to dependent children, aid to blind and disabled persons, medical assistance, purchase and delivery of social services.
County and/or Regional Library	County library and contracts for library service.

SCHOOL DISTRICT LEVIES

Each of the following categories relate directly to the type of school property tax levy reported on the form entitled "Levy Limitation and Certification - 1998 Payable 1999".

<u>Column Heading</u>	<u>Items Included Within Column Heading</u>
General	Administration, operation and maintenance of school programs and buildings, includes salaries, fuel, supplies, and transportation costs, including bus service.
Community Service	Community oriented activities, not limited to any age group.
Capital Expenditure.....	Equipment and capital improvements not covered by bond issues.
General/Indebtedness.....	Debt service payments on general obligation bonds and state loans. Most debt is incurred due to a building program.

TABLE 35
COUNTY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1999

COUNTY	GENERAL REVENUE	INDEBT- EDNESS	ROAD AND BRIDGE	WELFARE	COUNTY AND/OR REGIONAL LIBRARY	MISCEL- LANEOUS	TOTAL COUNTY LEVY EXCLUDING SPECIAL ASSESSMENTS*	COUNTY SPECIAL ASSESSMENTS	TOTAL COUNTY LEVY INCLUDING SPECIAL ASSESSMENTS*
AITKIN	\$ 3,736,444	\$ 0	\$ 1,081,924	\$ 798,457	\$ 88,209	\$ 0	\$ 5,705,034	\$ 0	\$ 5,705,034
ANOKA	20,430,794	4,160,932	6,457,188	13,669,663	4,106,007	0	48,824,584	4,641,276	53,465,860
BECKER	4,591,553	258,121	1,537,686	3,063,983	103,337	167,653	9,722,333	471,932	10,194,265
BELTRAMI	4,529,827	361,802	1,433,637	3,788,833	86,819	0	10,200,918	1,180,495	11,381,413
BENTON	4,767,422	1,068,030	1,175,814	1,965,853	285,798	0	9,262,917	432,825	9,695,742
BIG STONE	990,915	0	432,959	348,825	30,988	64,552	1,868,239	182,506	2,050,745
BLUE EARTH	4,764,989	780,826	3,454,907	3,373,041	318,172	1,650,447	14,342,382	1,392,754	15,735,136
BROWN	3,939,517	436,003	837,599	1,255,362	0	0	6,468,481	420,015	6,888,496
CARLTON	5,631,077	542,548	1,750,927	2,388,936	64,835	0	10,378,323	251,920	10,630,243
CARVER	12,145,459	1,385,836	3,109,034	4,248,198	0	0	20,888,527	862,751	21,751,278
CASS	4,766,794	298,862	1,714,971	2,970,249	167,291	0	9,918,167	1,037,606	10,955,773
CHIPPEWA	1,869,865	0	678,407	1,273,897	128,262	0	3,950,431	206,163	4,156,594
CHISAGO	7,109,678	1,006,945	1,868,017	2,071,384	214,366	0	12,270,390	399,167	12,669,557
CLAY	6,435,133	111,174	1,801,431	4,651,914	157,325	0	13,156,977	2,559,214	15,716,191
CLEARWATER	2,455,876	0	644,429	826,096	54,191	0	3,980,592	408,188	4,388,780
COOK	1,687,533	391,251	550,293	517,740	62,943	205,420	3,415,180	18,539	3,433,719
COTTONWOOD	1,600,085	315,158	936,292	1,395,479	46,194	0	4,293,208	382,202	4,675,410
CROW WING	7,184,226	352,527	2,109,832	4,135,004	296,489	96,621	14,174,699	493,544	14,668,243
DAKOTA	25,943,680	0	5,365,100	26,074,591	5,060,491	7,314,030	69,757,892	1,006	69,758,898
DODGE	2,267,205	0	735,002	743,727	60,846	0	3,806,780	160,667	3,967,447
DOUGLAS	4,750,132	803,974	1,491,516	2,378,756	390,282	0	9,814,660	71,803	9,886,463
FARIBAULT	2,173,235	259,316	1,026,411	892,362	132,189	0	4,483,513	725,547	5,209,060
FILLMORE	2,648,874	112,104	779,552	606,209	80,326	0	4,227,065	620	4,227,685
FREEBORN	1,820,172	34,714	1,169,717	3,321,358	158,361	757,155	7,261,477	793,216	8,054,693
GOODHUE	6,348,908	3,113,399	3,003,438	2,261,980	230,037	0	14,957,762	14,621	14,972,383
GRANT	1,308,922	0	470,079	547,088	41,153	0	2,367,242	89,790	2,457,032
HENNEPIN	155,560,739	23,360,134	0	149,315,767	24,107,832	17,349,194	369,693,666	0	369,693,666
HOUSTON	2,437,370	0	673,097	714,585	37,311	0	3,862,363	0	3,862,363
HUBBARD	2,348,769	0	1,287,960	1,071,980	95,834	0	4,804,543	1,325,803	6,130,346
ISANTI	3,497,166	743,944	920,418	2,111,718	146,886	0	7,420,132	0	7,420,132

TABLE 35
COUNTY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1999

COUNTY	GENERAL REVENUE	INDEBT- EDNESS	ROAD AND BRIDGE	WELFARE	COUNTY AND/OR REGIONAL LIBRARY	MISCEL- LANEOUS	TOTAL COUNTY LEVY EXCLUDING SPECIAL ASSESSMENTS*	COUNTY SPECIAL ASSESSMENTS	TOTAL COUNTY LEVY INCLUDING SPECIAL ASSESSMENTS*
ITASCA	\$ 7,249,137	\$ 1,019,698	\$ 4,479,465	\$ 4,428,428	\$ 256,039	\$ 0	\$ 17,432,767	\$ 2,300	\$ 17,435,067
JACKSON	2,554,683	147,301	706,927	1,351,580	108,538	0	4,869,029	351,250	5,220,279
KANABEC	2,101,353	176,642	984,313	1,056,615	0	0	4,318,923	143,605	4,462,528
KANDIYOHI	5,686,716	201,872	1,637,927	4,355,963	155,087	189,802	12,227,367	614,518	12,841,885
KITTSO	1,176,112	0	392,432	254,758	0	0	1,823,302	453,761	2,277,063
KOOCHICHING	1,105,317	314,189	349,221	1,047,599	0	0	2,816,326	274,773	3,091,099
LAC QUI PARLE	1,008,845	0	646,299	617,458	44,893	0	2,317,495	205,909	2,523,404
LAKE	1,875,276	303,665	751,372	1,010,113	42,570	0	3,982,996	0	3,982,996
LAKE OF WOOD	802,269	0	237,117	337,502	0	0	1,376,888	384,378	1,761,266
LE SUEUR	2,363,606	0	1,890,668	1,210,618	252,948	467,640	6,185,480	169,292	6,354,772
LINCOLN	1,114,779	0	663,029	644,951	22,341	0	2,445,100	188,927	2,634,027
LYON	2,920,225	0	1,170,428	1,856,675	178,166	0	6,125,494	336,959	6,462,453
MCLEOD	3,896,818	935,943	1,483,343	2,119,162	107,988	0	8,543,254	71,835	8,615,089
MAHNOMEN	1,673,533	185,761	248,691	456,093	17,772	0	2,581,850	258,749	2,840,599
MARSHALL	1,630,150	0	601,224	469,730	0	27,986	2,729,090	515,456	3,244,546
MARTIN	2,462,489	140,358	1,118,785	1,243,513	418,722	190,683	5,574,550	1,064,834	6,639,384
MEEKER	2,522,490	241,585	843,756	1,409,082	83,847	0	5,100,760	82,135	5,182,895
MILLE LACS	3,717,320	249,957	673,163	2,049,341	104,185	0	6,793,966	215,320	7,009,286
MORRISON	3,448,481	816,334	1,741,868	1,930,858	0	0	7,937,541	131,734	8,069,275
MOWER	3,945,696	0	1,317,339	2,613,158	155,264	0	8,031,457	306,392	8,337,849
MURRAY	1,708,849	0	592,968	774,399	40,478	0	3,116,694	476,352	3,593,046
NICOLLET	4,295,519	268,304	1,067,665	1,621,935	116,104	0	7,369,527	377,358	7,746,885
NOBLES	2,012,095	0	704,904	1,350,883	279,130	12,362	4,359,374	93,944	4,453,318
NORMAN	1,472,801	0	583,628	511,784	0	0	2,568,213	645,808	3,214,021
OLMSTED	17,185,577	0	6,056,583	10,569,332	617,271	0	34,428,763	0	34,428,763
OTTER TAIL	7,162,482	515,197	890,834	4,121,581	178,972	0	13,015,330	1,575,482	14,590,812
PENNINGTON	1,565,848	340,394	650,727	1,131,423	0	0	3,688,392	110,515	3,798,907
PINE	3,190,961	124,724	1,299,575	1,820,605	0	0	6,435,865	0	6,435,865
PIPESTONE	1,516,924	182,364	678,845	827,050	25,207	0	3,309,398	71,605	3,381,003
POLK	5,657,979	0	1,147,060	3,168,357	157,104	0	10,130,500	2,682,753	12,813,253

TABLE 35
COUNTY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1999

COUNTY	GENERAL REVENUE	INDEBT- EDNESS	ROAD AND BRIDGE	WELFARE	COUNTY AND/OR REGIONAL LIBRARY	MISCEL- LANEOUS	TOTAL COUNTY LEVY EXCLUDING SPECIAL ASSESSMENTS*	COUNTY SPECIAL ASSESSMENTS	TOTAL COUNTY LEVY INCLUDING SPECIAL ASSESSMENTS*
POPE	\$ 1,673,297	\$ 93,908	\$ 479,793	\$ 655,731	\$ 39,003	\$ 0	\$ 2,941,732	\$ 263,310	\$ 3,205,042
RAMSEY	63,277,620	10,201,498	0	48,492,598	6,079,917	0	128,051,633	0	128,051,633
RED LAKE	698,939	0	304,041	139,777	0	0	1,142,757	34,397	1,177,154
REDWOOD	2,784,728	0	1,046,310	1,529,160	66,937	0	5,427,135	418,143	5,845,278
RENVILLE	2,175,102	0	1,340,503	1,572,104	70,149	0	5,157,858	531,282	5,689,140
RICE	4,481,502	706,858	1,395,102	3,025,547	253,488	0	9,862,497	346,601	10,209,098
ROCK	1,133,178	0	505,006	696,028	73,233	16,702	2,424,147	359,566	2,783,713
ROSEAU	1,638,996	0	617,494	655,429	0	0	2,911,919	799,493	3,711,412
ST LOUIS	25,648,106	2,855,404	12,676,393	17,336,153	338,275	0	58,854,331	1,018,037	59,872,368
SCOTT	10,305,817	2,286,362	4,423,850	3,154,899	758,358	238,180	21,167,466	157,217	21,324,683
SHERBURNE	8,759,566	987,340	3,057,488	3,567,540	701,279	0	17,073,213	8,590	17,081,803
SIBLEY	2,590,263	355,959	894,536	840,525	0	0	4,681,283	546,633	5,227,916
STEARNS	10,405,357	3,798,535	3,457,133	8,635,642	720,085	0	27,016,752	318,448	27,335,200
STEELE	3,844,061	724,155	983,516	1,861,035	121,319	0	7,534,086	1,267,623	8,801,709
STEVENS	1,188,294	0	552,816	914,313	34,101	0	2,689,524	199,510	2,889,034
SWIFT	1,687,798	0	708,966	869,812	43,452	118,974	3,429,002	678,393	4,107,395
TODD	2,363,135	170,987	1,303,397	1,865,227	166,356	0	5,869,102	220,626	6,089,728
TRAVERSE	974,536	0	539,177	311,601	0	13,622	1,838,936	80,094	1,919,030
WABASHA	3,273,580	0	901,788	1,416,022	0	0	5,591,390	0	5,591,390
WADENA	1,992,416	0	531,737	983,364	23,328	0	3,530,845	171,240	3,702,085
WASECA	2,557,131	482,659	1,128,135	1,082,154	144,498	0	5,394,577	208,601	5,603,178
WASHINGTON	21,188,620	4,534,788	3,211,183	8,573,569	2,929,261	0	40,437,421	3,978,638	44,416,059
WATONWAN	2,033,393	0	403,705	1,236,893	301,582	0	3,975,573	175,808	4,151,381
WILKIN	1,321,177	53,997	748,926	615,065	0	0	2,739,165	282,690	3,021,855
WINONA	4,741,450	210,977	1,950,120	2,110,437	265,278	0	9,278,262	207,220	9,485,482
WRIGHT	9,822,410	1,471,333	2,053,299	4,314,977	908,933	0	18,570,952	1,386,060	19,957,012
YELLOW MEDICINE	1,842,589	44,428	1,567,112	1,076,625	40,905	0	4,571,659	151,812	4,723,471
STATEWIDE TOTALS	\$ 603,169,750	\$ 75,041,076	\$ 130,889,319	\$ 416,675,808	\$ 54,195,137	\$ 28,881,023	\$ 1,309,077,385	\$ 44,140,146	\$ 1,353,217,531

* Includes market value based levies of \$146,264 in Otter Tail County and \$79,008 in Pipestone County.

TABLE 36
CITY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1999¹

COUNTY	CITY LEVY EXCLUDING SPECIAL ASSESSMENTS						TOTAL CITY LEVY	CITY SPECIAL ASSESSMENTS	TOTAL CITY LEVY INCLUDING SPECIAL ASSESSMENTS
	GENERAL	INDEBT-EDNESS	ROAD & BRIDGE	MISCEL-LANEOUS	NET TAX CAPACITY BASED LEVY	MARKET VALUE BASED LEVY			
AITKIN	\$ 239,624	\$ 6,767	\$ 94,342	\$ 0	\$ 340,733	\$ 10,999	\$ 351,732	\$ 49,488	\$ 401,220
ANOKA	31,969,484	3,168,346	0	209,619	35,347,449	0	35,347,449	6,427,193	41,774,642
BECKER	648,001	159,991	11,603	576,836	1,396,431	0	1,396,431	457,856	1,854,287
BELTRAMI	1,156,700	121,636	17,171	0	1,295,507	0	1,295,507	249,183	1,544,690
BENTON	2,291,904	623,963	56,727	26,795	2,999,389	0	2,999,389	950,729	3,950,118
BIG STONE	457,254	123,004	9,972	2,506	592,736	0	592,736	56,442	649,178
BLUE EARTH	5,101,420	2,242,499	0	250,464	7,594,383	0	7,594,383	1,441,361	9,035,744
BROWN	2,340,249	1,007,519	249,218	68,004	3,664,990	0	3,664,990	772,115	4,437,105
CARLTON	1,897,625	585,281	0	408,440	2,891,346	0	2,891,346	96,746	2,988,092
CARVER	8,797,317	1,228,489	7,558	0	10,033,364	261,196	10,294,560	4,257,286	14,551,846
CASS	1,535,392	146,168	81,981	0	1,763,541	0	1,763,541	147,748	1,911,289
CHIPPEWA	1,214,855	687,011	0	0	1,901,866	38,419	1,940,285	219,114	2,159,399
CHISAGO	2,345,761	822,782	14,250	89,990	3,272,783	0	3,272,783	762,679	4,035,462
CLAY	3,313,244	1,015,108	0	0	4,328,352	0	4,328,352	696,772	5,025,124
CLEARWATER	279,530	64,900	0	0	344,430	0	344,430	24,277	368,707
COOK	340,903	122,236	0	0	463,139	0	463,139	47,617	510,756
COTTONWOOD	728,910	288,963	101,132	0	1,119,005	0	1,119,005	239,989	1,358,994
CROW WING	6,087,661	565,742	94,949	205,033	6,953,385	70,016	7,023,401	981,500	8,004,901
DAKOTA	55,042,548	8,633,231	0	1,429,396	65,105,175	872,807	65,977,982	14,978,015	80,955,997
DODGE	1,656,967	169,950	0	33,681	1,860,598	0	1,860,598	221,290	2,081,888
DOUGLAS	1,638,029	391,534	9,095	0	2,038,658	148,470	2,187,128	452,101	2,639,229
FARIBAULT	1,169,729	356,259	0	161,440	1,687,428	0	1,687,428	325,800	2,013,228
FILLMORE	1,436,830	804,319	0	32,841	2,273,990	23,563	2,297,553	327,067	2,624,620
FREEBORN	2,209,444	84,667	15,999	6,085	2,316,195	0	2,316,195	505,176	2,821,371
GOODHUE	10,922,373	716,743	0	7,589	11,646,705	0	11,646,705	1,165,442	12,812,147
GRANT	512,023	154,623	0	25,942	692,588	0	692,588	128,038	820,626
HENNEPIN	231,143,120	25,311,903	0	126,799	256,581,822	3,806,792	260,388,614	33,568,055	293,956,669
HOUSTON	1,073,198	595,639	0	0	1,668,837	0	1,668,837	319,633	1,988,470
HUBBARD	442,134	97,818	21,661	43,820	605,433	0	605,433	234,434	839,867
ISANTI	1,812,492	1,017,979	0	0	2,830,471	0	2,830,471	305,292	3,135,763

TABLE 36
CITY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1999¹

COUNTY	CITY LEVY EXCLUDING SPECIAL ASSESSMENTS							CITY SPECIAL ASSESSMENTS	TOTAL CITY LEVY INCLUDING SPECIAL ASSESSMENTS
	GENERAL	INDEBT-EDNESS	ROAD & BRIDGE	MISCEL-LANEOUS	NET TAX CAPACITY BASED LEVY	MARKET VALUE BASED LEVY	TOTAL CITY LEVY		
ITASCA	\$ 4,875,160	\$ 800,608	\$ 281,826	\$ 45,059	\$ 6,002,653	\$ 0	\$ 6,002,653	\$ 656,285	\$ 6,658,938
JACKSON	432,679	97,334	67,744	271,223	868,980	0	868,980	101,899	970,879
KANABEC	227,502	62,994	0	0	290,496	0	290,496	12,523	303,019
KANDIYOHI	2,762,454	395,259	91,782	29,005	3,278,500	0	3,278,500	1,305,179	4,583,679
KITTSOON	295,082	106,467	0	0	401,549	0	401,549	182,752	584,301
KOOCHICHING	1,050,421	5,000	0	571,741	1,627,162	0	1,627,162	50,679	1,677,841
LAC QUI PARLE	559,738	47,799	105,060	0	712,597	0	712,597	37,603	750,200
LAKE	864,924	127,330	0	112,045	1,104,299	0	1,104,299	24,874	1,129,173
LAKE OF WOOD	99,009	0	0	0	99,009	0	99,009	1,485	100,494
LE SUEUR	1,028,401	895,828	1,277	553,544	2,479,050	19,629	2,498,679	514,150	3,012,829
LINCOLN	364,238	33,516	0	0	397,754	0	397,754	18,279	416,033
LYON	2,788,141	464,887	0	183,706	3,436,734	0	3,436,734	329,733	3,766,467
MCLEOD	3,215,798	1,831,465	0	0	5,047,263	0	5,047,263	1,035,513	6,082,776
MAHNOMEN	144,116	125,176	670	0	269,962	0	269,962	80,090	350,052
MARSHALL	481,581	0	0	59,308	540,889	0	540,889	137,101	677,990
MARTIN	1,291,495	670,568	0	211,014	2,173,077	0	2,173,077	561,198	2,734,275
MEEKER	1,234,612	252,361	0	0	1,486,973	0	1,486,973	214,242	1,701,215
MILLE LACS	1,105,040	161,119	0	81,144	1,347,303	0	1,347,303	351,052	1,698,355
MORRISON	936,060	774,418	57,875	89,508	1,857,861	0	1,857,861	706,194	2,564,055
MOWER	2,333,428	329,268	0	28,302	2,690,998	0	2,690,998	402,293	3,093,291
MURRAY	453,998	57,575	9,370	8,981	529,924	0	529,924	40,899	570,823
NICOLLET	2,269,769	1,015,076	0	0	3,284,845	0	3,284,845	744,597	4,029,442
NOBLES	1,629,031	477,445	21,186	35,073	2,162,735	0	2,162,735	248,583	2,411,318
NORMAN	569,826	39,031	0	3,648	612,505	0	612,505	51,265	663,770
OLMSTED	17,203,261	333,081	0	0	17,536,342	16,733	17,553,075	891,315	18,444,390
OTTER TAIL	3,272,049	432,026	22,872	185,658	3,912,605	61,998	3,974,603	552,147	4,526,750
PENNINGTON	932,809	359,404	0	0	1,292,213	0	1,292,213	294,474	1,586,687
PINE	844,487	375,870	57,581	62,927	1,340,865	0	1,340,865	139,350	1,480,215
PIPESTONE	528,163	386,385	96,194	0	1,010,742	0	1,010,742	114,292	1,125,034
POLK	3,111,358	247,075	14,393	0	3,372,826	0	3,372,826	1,494,496	4,867,322

TABLE 36
CITY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1999¹

COUNTY	CITY LEVY EXCLUDING SPECIAL ASSESSMENTS							CITY SPECIAL ASSESSMENTS	TOTAL CITY LEVY INCLUDING SPECIAL ASSESSMENTS
	GENERAL	INDEBT- EDNESS	ROAD & BRIDGE	MISCEL- LANEOUS	NET TAX CAPACITY BASED LEVY	MARKET VALUE BASED LEVY	TOTAL CITY LEVY		
POPE	\$ 742,482	\$ 114,840	\$ 9,000	\$ 19,000	\$ 885,322	\$ 0	\$ 885,322	\$ 159,701	\$ 1,045,023
RAMSEY	57,354,644	18,014,300	0	1,785,858	77,154,802	419,464	77,574,266	22,012,741	99,587,007
RED LAKE	316,402	59,000	0	0	375,402	0	375,402	58,912	434,314
REDWOOD	1,457,609	292,279	0	0	1,749,888	0	1,749,888	111,646	1,861,534
RENVILLE	1,252,017	1,023,964	0	184,535	2,460,516	0	2,460,516	315,607	2,776,123
RICE	4,237,229	1,144,678	67,953	0	5,449,860	172,854	5,622,714	873,906	6,496,620
ROCK	417,860	217,670	25,335	0	660,865	0	660,865	260,573	921,438
ROSEAU	1,104,869	443,888	0	0	1,548,757	0	1,548,757	527,103	2,075,860
ST LOUIS	13,642,100	5,900,771	5,183	1,085,711	20,633,765	86,540	20,720,305	1,231,030	21,951,335
SCOTT	10,888,043	481,844	0	79,157	11,449,044	997,989	12,447,033	4,004,255	16,451,288
SHERBURNE	6,209,328	3,235,963	0	1,114,542	10,559,833	0	10,559,833	2,128,412	12,688,245
SIBLEY	822,209	516,930	0	0	1,339,139	0	1,339,139	114,344	1,453,483
STEARNS	13,464,776	1,907,959	57,108	322,815	15,752,658	0	15,752,658	4,740,726	20,493,384
STEELE	2,554,459	1,471,534	0	0	4,025,993	0	4,025,993	113,718	4,139,711
STEVENS	767,727	185,256	8,000	7,978	968,961	0	968,961	216,972	1,185,933
SWIFT	423,156	129,680	55,406	128,776	737,018	16,080	753,098	20,501	773,599
TODD	556,032	340,282	47,930	60,468	1,004,712	0	1,004,712	218,056	1,222,768
TRAVERSE	186,691	67,928	25,000	216,908	496,527	0	496,527	90,227	586,754
WABASHA	1,276,068	372,134	0	0	1,648,202	0	1,648,202	196,104	1,844,306
WADENA	642,405	254,719	24,672	61,066	982,862	0	982,862	200,273	1,183,135
WASECA	1,679,868	108,826	0	17	1,788,711	0	1,788,711	257,886	2,046,597
WASHINGTON	24,980,912	3,679,531	247,197	125,731	29,033,371	1,089,993	30,123,364	10,852,065	40,975,429
WATONWAN	724,509	215,137	0	0	939,646	0	939,646	95,541	1,035,187
WILKIN	190,746	147,845	0	7,007	345,598	0	345,598	314,475	660,073
WINONA	4,916,690	701,653	9,270	23,896	5,651,509	0	5,651,509	689,386	6,340,895
WRIGHT	9,090,162	2,837,078	155,714	0	12,082,954	0	12,082,954	2,203,564	14,286,518
YELLOW MEDICINE	601,603	375,920	0	0	977,523	83,587	1,061,110	126,928	1,188,038
STATEWIDE TOTAL	\$ 597,209,947	\$ 106,461,044	\$ 2,351,256	\$ 11,460,631	\$ 717,482,878	\$ 8,197,129	\$ 725,680,007	\$ 133,837,632	\$ 859,517,639

(1) See explanation on page 210.

TABLE 37
TOWN TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1999 ¹

COUNTY	GENERAL TORT	GENERAL ALL OTHER	INDEBTEDNESS	ROAD AND BRIDGE	MISCELLANEOUS	TOTAL TOWN LEVY EXCLUDING SPECIAL ASSESSMENTS	TOWN SPECIAL ASSESSMENT	TOTAL TOWN LEVY INCLUDING SPECIAL ASSESSMENTS
AITKIN	\$ 0	\$ 510,593	\$ 0	\$ 749,552	\$ 0	\$ 1,260,145	\$ 34,029	\$ 1,294,174
ANOKA	0	1,157,170	120,297	0	0	1,277,467	105,626	1,383,093
BECKER	0	400,397	0	801,962	232,214	1,434,573	31,403	1,465,976
BELTRAMI	0	542,028	0	627,809	0	1,169,837	20,947	1,190,784
BENTON	0	269,707	11,701	432,603	0	714,011	3,888	717,899
BIG STONE	0	59,859	0	217,386	21,461	298,706	0	298,706
BLUE EARTH	0	172,968	16,538	1,118,896	109,344	1,417,746	68,704	1,486,450
BROWN	0	126,248	0	390,226	0	516,474	7,106	523,580
CARLTON	0	486,725	58,095	842,938	0	1,387,758	38,405	1,426,163
CARVER	0	468,632	28,860	569,184	45,320	1,111,996	263,882	1,375,878
CASS	0	795,053	11,459	1,349,838	0	2,156,350	55,611	2,211,961
CHIPPEWA	0	236,504	0	373,620	7,475	617,599	5,574	623,173
CHISAGO	0	795,789	0	964,679	4,990	1,765,458	160,534	1,925,992
CLAY	0	274,706	40,148	461,348	0	776,202	399,837	1,176,039
CLEARWATER	0	212,521	0	189,828	0	402,349	13,250	415,599
COOK	0	86,756	0	4,951	0	91,707	0	91,707
COTTONWOOD	0	137,349	0	390,032	0	527,381	7,522	534,903
CROW WING ²	0	1,027,730	0	1,418,460	0	2,500,641	51,972	2,552,613
DAKOTA	0	436,095	14,625	933,312	260,516	1,644,548	63,879	1,708,427
DODGE	0	597,149	0	134,415	0	731,564	11,594	743,158
DOUGLAS	0	851,828	222,345	961,818	666	2,036,657	1,110,087	3,146,744
FARIBAULT	0	113,856	0	835,523	0	949,379	40	949,419
FILLMORE	257,958	88,930	0	776,931	0	1,123,819	199	1,124,018
FREEBORN	0	137,379	0	669,795	134,891	942,065	16,176	958,241
GOODHUE	303,251	129,358	0	1,393,010	838	1,826,457	10,821	1,837,278
GRANT	0	104,642	0	204,635	0	309,277	0	309,277
HENNEPIN	0	416,936	0	0	0	416,936	233,968	650,904
HOUSTON	158,379	133,334	0	484,634	0	776,347	224	776,571
HUBBARD	0	481,302	0	855,784	148,815	1,485,901	104,096	1,589,997
ISANTI	0	468,432	5,000	1,256,113	0	1,729,545	7,167	1,736,712

TABLE 37
TOWN TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1999 ¹

COUNTY	GENERAL TORT	GENERAL ALL OTHER	INDEBTEDNESS	ROAD AND BRIDGE	MISCELLANEOUS	TOTAL TOWN LEVY EXCLUDING SPECIAL ASSESSMENTS	TOWN SPECIAL ASSESSMENT	TOTAL TOWN LEVY INCLUDING SPECIAL ASSESSMENTS
ITASCA	\$ 0	\$ 1,289,422	\$ 4,999	\$ 1,357,071	\$ 2,497	\$ 2,653,989	\$ 0	\$ 2,653,989
JACKSON	0	66,833	0	642,603	18,422	727,858	21,549	749,407
KANABEC	129,152	73,350	0	222,997	0	425,499	330	425,829
KANDIYOHI	0	427,765	0	877,029	0	1,304,794	348,406	1,653,200
KITTSOON	0	79,012	0	314,685	25,379	419,076	0	419,076
KOOCHICHING	0	46,883	0	0	0	46,883	0	46,883
LAC QUI PARLE	0	84,178	0	339,774	0	423,952	886	424,838
LAKE	0	92,988	3,406	198,786	52,050	347,230	72,086	419,316
LAKE OF WOOD	0	0	0	135,845	21,621	157,466	0	157,466
LE SUEUR	0	311,192	0	354,558	120,348	786,098	80,579	866,677
LINCOLN	82,568	0	0	232,102	0	314,670	997	315,667
LYON	0	53,435	0	373,181	0	426,616	214,210	640,826
MCLEOD	0	341,153	19,999	433,532	0	794,684	16,991	811,675
MAHNOMEN	0	85,276	0	133,280	0	218,556	0	218,556
MARSHALL	0	193,891	0	522,981	54,060	770,932	31,567	802,499
MARTIN	0	0	0	825,860	0	825,860	0	825,860
MEEKER	201,145	192,303	175,245	830,726	1,242	1,400,661	79,614	1,480,275
MILLE LACS	0	151,144	0	438,506	123,970	713,620	34,085	747,705
MORRISON	0	524,264	0	913,578	0	1,437,842	2,579	1,440,421
MOWER	0	445,522	0	938,847	2,903	1,387,272	792	1,388,064
MURRAY	0	168,781	0	456,093	5,902	630,776	1,142	631,918
NICOLLET	84,156	90,782	0	556,434	0	731,372	4,340	735,712
NOBLES	0	118,429	0	538,974	3,541	660,944	0	660,944
NORMAN	0	61,923	0	314,498	0	376,421	0	376,421
OLMSTED	0	841,072	0	1,284,018	0	2,125,090	25,580	2,150,670
OTTER TAIL	0	893,544	0	1,945,100	29,861	2,868,505	151,016	3,019,521
PENNINGTON	0	155,463	0	153,914	0	309,377	66,865	376,242
PINE	284,069	208,218	2,727	764,999	14,778	1,274,791	254,732	1,529,523
PIPESTONE	0	73,702	0	169,225	0	242,927	863	243,790
POLK	0	504,188	0	1,036,885	0	1,541,073	5,771	1,546,844

TABLE 37
TOWN TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1999 ¹

COUNTY	GENERAL TORT	GENERAL ALL OTHER	INDEBTEDNESS	ROAD AND BRIDGE	MISCELLANEOUS	TOTAL TOWN LEVY EXCLUDING SPECIAL ASSESSMENTS	TOWN SPECIAL ASSESSMENT	TOTAL TOWN LEVY INCLUDING SPECIAL ASSESSMENTS
POPE	\$ 0	\$ 114,504	\$ 0	\$ 294,583	\$ 71,108	\$ 480,195	\$ 8,785	\$ 488,980
RAMSEY	0	1,003,113	26,754	0	0	1,029,867	611,106	1,640,973
RED LAKE	0	64,783	0	132,921	15,607	213,311	0	213,311
REDWOOD	0	0	0	766,611	0	766,611	19,928	786,539
RENVILLE	0	391,268	0	742,898	12,052	1,146,218	33,035	1,179,253
RICE	0	482,670	10,478	805,016	0	1,298,164	35,902	1,334,066
ROCK	0	141,654	15,148	327,339	0	484,141	320	484,461
ROSEAU	0	152,880	0	304,340	0	457,220	83,846	541,066
ST LOUIS	0	3,110,153	222,997	1,584,648	161,416	5,079,214	48,878	5,128,092
SCOTT	362,903	223,171	27,836	827,823	0	1,441,733	129,722	1,571,455
SHERBURNE	0	304,387	0	1,072,465	331,560	1,708,412	82,119	1,790,531
SIBLEY	0	285,547	98,503	486,134	0	870,184	6,066	876,250
STEARNS	0	1,548,835	116,366	2,643,724	27,681	4,336,606	41,278	4,377,884
STEELE	0	170,329	5,250	428,587	0	604,166	3,852	608,018
STEVENS	0	49,864	0	249,412	4,541	303,817	0	303,817
SWIFT	0	125,895	0	386,425	18,451	530,771	72	530,843
TODD	0	407,014	0	786,388	0	1,193,402	9,576	1,202,978
TRAVERSE	0	3,542	0	178,964	0	182,506	0	182,506
WABASHA	0	227,128	0	458,494	0	685,622	2,543	688,165
WADENA	0	148,208	0	206,430	0	354,638	0	354,638
WASECA	0	158,195	0	343,570	0	501,765	24,743	526,508
WASHINGTON	1,554,825	2	151,875	1,178,902	0	2,885,604	218,366	3,103,970
WATONWAN	0	141,681	0	294,328	0	436,009	9,893	445,902
WILKIN	0	87,013	0	206,009	0	293,022	0	293,022
WINONA	0	358,430	7,459	576,069	0	941,958	421	942,379
WRIGHT	459,455	314,247	0	2,347,072	0	3,120,774	603,455	3,724,229
YELLOW MEDICINE	0	143,800	0	487,415	0	631,215	6,577	637,792
STATEWIDE TOTAL	\$ 3,877,861	\$ 29,453,002	\$ 1,418,110	\$ 54,831,930	\$ 2,085,520	\$ 91,720,874	\$ 6,222,004	\$ 97,942,878

(1) See explanation on page 210.

(2) Crow Wing County includes a Market Value based levy of \$54,451.

TABLE 38
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1999 ¹

COUNTY	GENERAL- NTC VOTER APPROVED	STATE DETERMINED GENERAL	GENERAL- NTC OTHER	COMMUNITY SERVICE- OTHER	GENERAL DEBT SERVICE- VOTER APPROVED	GENERAL DEBT SERVICE- OTHER	TOTAL NTC BASED S.D. LEVY	TOTAL MARKET VALUE BASED S.D. LEVY	TOTAL S.D. LEVY
AITKIN	\$ 462,494	\$ 4,190,381	\$ 190,493	\$ 39,851	\$ 195,831	\$ 6,954	\$ 5,086,004	\$ 192,960	\$ 5,278,964
ANOKA	3,730,476	55,514,376	8,752,535	1,657,767	19,647,841	372,172	89,675,168	5,389,015	95,064,183
BECKER	7,481	5,873,881	225,673	166,949	1,987,262	28,316	8,289,563	526,575	8,816,138
BELTRAMI	0	5,427,733	302,192	161,449	4,265,760	170,019	10,327,154	487,822	10,814,976
BENTON	0	6,023,108	271,349	126,492	2,766,912	61,079	9,248,939	709,543	9,958,482
BIG STONE	56,876	1,150,446	278,321	40,039	540,834	18,215	2,084,732	72,635	2,157,367
BLUE EARTH	1,048,029	13,641,941	1,290,255	423,107	2,097,518	58,837	18,559,687	1,162,790	19,722,477
BROWN	84,484	5,558,167	489,210	150,067	1,256,715	1,663	7,540,306	375,423	7,915,729
CARLTON	5,364	5,551,652	581,450	183,977	2,078,662	115,621	8,516,725	574,537	9,091,262
CARVER	3,261,110	15,668,554	1,845,061	566,261	6,473,737	78,974	27,893,696	2,947,073	30,840,769
CASS	0	10,448,962	1,316,401	286,474	1,357,257	28,067	13,437,161	371,566	13,808,727
CHIPPEWA	354,747	2,965,695	463,033	94,545	1,157,132	65,664	5,100,817	118,521	5,219,338
CHISAGO	20,877	8,827,961	448,510	190,845	4,289,581	72,251	13,850,025	432,898	14,282,923
CLAY	42,122	8,001,605	289,509	251,149	1,881,099	5,507	10,470,992	1,263,971	11,734,963
CLEARWATER	213,322	2,169,170	142,427	58,815	616,802	0	3,200,536	0	3,200,536
COOK	95,678	2,807,167	101,285	0	269,352	89,784	3,363,266	0	3,363,266
COTTONWOOD	362,179	3,099,480	634,478	100,441	873,180	3,837	5,073,596	458,198	5,531,794
CROW WING	109,445	19,520,087	1,638,084	420,772	2,758,180	8,002	24,454,570	888,749	25,343,319
DAKOTA	9,324,584	89,110,236	10,971,588	2,795,802	34,531,108	616,869	147,350,186	15,571,927	162,922,113
DODGE	162,487	2,960,839	690,807	114,150	1,709,396	179,008	5,816,687	385,232	6,201,919
DOUGLAS	54	8,136,303	688,286	226,677	2,075,650	43,658	11,170,627	74,419	11,245,046
FARIBAULT	82,378	3,946,476	704,662	115,981	332,667	132,383	5,314,547	527,697	5,842,244
FILLMORE	299,681	3,421,911	448,573	88,135	962,496	68,839	5,289,635	386,130	5,675,765
FREEBORN	74,158	6,403,859	860,048	197,837	2,865,276	140,542	10,541,720	1,147,602	11,689,322
GOODHUE	692,622	14,986,418	1,388,756	391,650	5,625,450	134,742	23,219,638	328,785	23,548,423
GRANT	77,548	1,723,047	30,976	24,903	369,399	131,928	2,357,801	451,564	2,809,365
HENNEPIN	38,189,082	336,663,224	51,997,458	11,409,205	56,790,554	23,053,509	518,103,033	78,363,541	596,466,574
HOUSTON	27,019	3,085,190	213,886	107,534	281,222	113,156	3,828,008	346,493	4,174,501
HUBBARD	115,329	5,063,963	248,736	102,093	1,063,818	268,925	6,862,864	362,007	7,224,871
ISANTI	0	5,412,904	344,767	136,370	2,422,673	132,789	8,449,503	166,947	8,616,450

TABLE 38
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1999 ¹

COUNTY	GENERAL- NTC VOTER APPROVED	STATE DETERMINED GENERAL	GENERAL- NTC OTHER	COMMUNITY SERVICE- OTHER	GENERAL DEBT SERVICE- VOTER APPROVED	GENERAL DEBT SERVICE- OTHER	TOTAL NTC BASED S.D. LEVY	TOTAL MARKET VALUE BASED S.D. LEVY	TOTAL S.D. LEVY
ITASCA	\$ 270,958	\$ 12,074,245	\$ 691,018	\$ 76	\$ 2,415,961	\$ 25	\$ 15,452,283	\$ 951,708	\$ 16,403,991
JACKSON	386,322	3,449,611	297,311	99,034	749,047	132,340	5,113,664	95,387	5,209,051
KANABEC	0	2,029,351	6,329	5,998	921,810	4,774	2,968,262	76,622	3,044,884
KANDIYOHI	292,707	9,281,554	908,408	316,899	4,321,295	402,404	15,523,267	832,464	16,355,731
KITTSON	549,220	2,198,394	143,498	59,127	136,650	106,990	3,193,881	956,421	4,150,302
KOOCHICHING	0	2,290,275	125,159	100,221	305,582	8,573	2,829,810	262,362	3,092,172
LAC QUI PARLE	80,101	1,896,824	331,523	62,711	74,691	148,801	2,594,651	231,138	2,825,789
LAKE	0	2,483,777	88,681	0	34,087	44,668	2,651,213	265,063	2,916,276
LAKE OF WOOD	0	826,809	42,885	20,895	548,364	319	1,439,272	13,656	1,452,928
LE SUEUR	16,619	5,254,700	419,766	131,546	1,632,839	61,507	7,516,976	465,852	7,982,828
LINCOLN	6,271	1,448,487	356,426	45,161	64,901	938	1,922,184	153,622	2,075,806
LYON	1,906	5,550,932	403,105	164,675	1,139,611	155,163	7,415,392	973,047	8,388,439
MCLEOD	8,280	6,424,055	169,199	150,362	1,778,285	238,176	8,768,356	648,576	9,416,932
MAHNOMEN	2,758	697,645	35,088	6,823	245,297	0	987,612	4,798	992,410
MARSHALL	651,277	3,130,612	493,683	100,791	273,738	25,721	4,675,822	385,116	5,060,938
MARTIN	735,069	5,873,057	929,184	189,688	644,813	29,949	8,401,760	384,411	8,786,171
MEEKER	122,071	4,098,947	548,287	119,439	1,533,704	99,421	6,521,870	417,844	6,939,714
MILLE LACS	0	3,187,381	86,650	51,371	1,875,244	128,983	5,329,628	294,122	5,623,750
MORRISON	0	4,855,633	97,358	127,633	1,580,395	74,335	6,735,354	529,550	7,264,904
MOWER	368,845	7,021,971	755,240	264,817	2,263,814	37,094	10,711,782	861,655	11,573,437
MURRAY	145,953	2,646,504	402,042	76,857	339,954	70,406	3,681,716	361,807	4,043,523
NICOLLET	176,750	6,409,093	460,717	184,843	1,420,867	25,459	8,677,730	753,233	9,430,963
NOBLES	325,521	4,606,803	394,388	135,872	1,863,756	6,451	7,332,791	281,708	7,614,499
NORMAN	334,286	1,828,559	123,695	51,960	421,299	12,533	2,772,331	110,196	2,882,527
OLMSTED	58,617	27,250,934	6,525,364	771,648	7,899,250	135,500	42,641,313	5,647,034	48,288,347
OTTER TAIL	7,997	11,927,501	1,223,220	318,542	4,008,065	59,960	17,545,284	583,862	18,129,146
PENNINGTON	405	1,816,881	93,930	56,523	1,206,416	5,482	3,179,638	235,640	3,415,278
PINE	0	4,314,735	463,164	87,104	1,704,959	231,346	6,801,309	313,134	7,114,443
PIPESTONE	70,757	1,757,107	59,585	53,986	0	0	1,941,435	40,993	1,982,428
POLK	819,312	6,645,670	959,960	188,417	1,725,933	199,398	10,538,690	72,375	10,611,065

TABLE 38
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1999 ¹

COUNTY	GENERAL- NTC VOTER APPROVED	STATE DETERMINED GENERAL	GENERAL- NTC OTHER	COMMUNITY SERVICE- OTHER	GENERAL DEBT SERVICE- VOTER APPROVED	GENERAL DEBT SERVICE- OTHER	TOTAL NTC BASED S.D. LEVY	TOTAL MARKET VALUE BASED S.D. LEVY	TOTAL S.D. LEVY
POPE	\$ 23,544	\$ 2,296,363	\$ 159,003	\$ 65,885	\$ 935,944	\$ 30,875	\$ 3,511,613	\$ 200,487	\$ 3,712,100
RAMSEY	1,016,881	103,877,344	28,133,888	3,490,934	12,063,377	16,141,379	164,723,802	19,634,090	184,357,892
RED LAKE	16	708,832	410,764	32,591	210,905	17,253	1,380,361	130,038	1,510,399
REDWOOD	241,388	4,286,001	309,961	92,734	1,472,735	6,309	6,409,128	264,987	6,674,115
RENVILLE	20,848	5,124,572	637,426	170,919	455,097	10,318	6,419,180	362,670	6,781,850
RICE	18,106	10,703,905	614,474	350,951	4,519,176	443,627	16,650,239	2,344,273	18,994,512
ROCK	138,679	2,328,842	306,029	72,371	924,416	410	3,770,745	133,895	3,904,640
ROSEAU	10,844	2,836,021	93,010	55,384	1,629,759	4,362	4,629,379	650,555	5,279,934
ST LOUIS	2,416	30,235,772	2,596,009	574,967	3,103,562	4,228,357	40,741,082	3,831,034	44,572,116
SCOTT	2,023,582	18,804,604	1,831,367	572,639	7,896,020	23	31,128,235	4,366,636	35,494,871
SHERBURNE	1,653,034	20,652,624	1,424,268	390,225	6,697,626	110,588	30,928,365	2,053,841	32,982,206
SIBLEY	4,371	3,155,834	384,835	106,885	263,358	17,750	3,933,032	356,295	4,289,327
STEARNS	17,942	24,663,089	3,573,705	696,770	8,246,183	118,443	37,316,132	4,297,374	41,613,506
STEELE	106,770	7,762,350	736,369	223,737	3,376,735	95	12,206,056	1,327,137	13,533,193
STEVENS	230,487	2,085,413	427,834	81,697	596,600	11,145	3,433,177	331,645	3,764,822
SWIFT	45,998	2,191,675	160,610	56,347	544,443	130,374	3,129,447	316,437	3,445,884
TODD	2,090	2,628,336	120,959	73,404	1,515,576	81,972	4,422,337	255,457	4,677,794
TRAVERSE	311,867	1,574,389	147,364	40,757	70,861	9,600	2,154,837	259,400	2,414,237
WABASHA	18,640	3,794,183	144,483	88,693	1,234,596	169,647	5,450,242	71,241	5,521,483
WADENA	0	1,644,058	66,094	38,386	837,831	450	2,586,819	111,820	2,698,639
WASECA	78,427	4,121,749	525,813	140,710	1,902,543	31,886	6,801,128	763,731	7,564,859
WASHINGTON	818,005	50,465,347	6,533,154	1,693,761	15,833,724	1,661,941	77,005,931	16,346,395	93,352,326
WATONWAN	71,489	2,446,292	297,825	91,841	0	16,330	2,923,778	539,629	3,463,407
WILKIN	158,039	2,349,384	177,416	52,503	296,923	1,287	3,035,552	247,590	3,283,142
WINONA	155,391	8,600,515	704,036	275,439	2,055,270	297,822	12,088,473	215,790	12,304,263
WRIGHT	535,566	21,687,959	1,431,931	712,929	10,758,208	217,241	35,343,835	2,100,343	37,444,178
YELLOW MEDICINE	38,637	2,472,571	337,054	74,768	27,506	201,932	3,152,468	437,388	3,589,856
STATEWIDE TOTAL \$	72,074,685	\$ 1,154,130,805	\$ 157,769,355	\$ 34,890,581	\$ 294,142,964	\$ 52,609,444	\$ 1,765,617,835	\$ 193,238,194	\$ 1,958,856,029

(1) See explanation on page 201.

<p align="center">TABLE 39 SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE TAXES PAYABLE 1999</p>
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	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<u>AITKIN</u>				<u>ANOKA (continued)</u>			
ARROWHEAD REG DEV COMM	16,977	0	16,977	RAMSEY TIF	0	2,342,053	2,342,053
AITKIN COUNTY HRA TIF	0	60,684	60,684	SPRING LAKE PARK TIF	0	215,300	215,300
MCGREGOR TIF	0	29,002	29,002	ANDOVER TIF	0	890,297	890,297
	16,977	89,686	106,663	LINO LAKES TIF	0	865,910	865,910
				CENTERVILLE TIF	0	26,213	26,213
				LEXINGTON TIF	0	23,267	23,267
					7,791,369	17,959,306	25,750,676
<u>ANOKA</u>				<u>BECKER</u>			
COON CREEK WATERSHED DIST	179,967	0	179,967	BUFFALO-RED RIVER WTRSHED	46,257	0	46,257
RICE CREEK WATERSHED DIST	231,641	0	231,641	CORMORANT WATERSHED	55,232	0	55,232
ANOKA HRA	48,460	0	48,460	PELICAN WATERSHED	74,897	0	74,897
BLAINE HRA	124,014	0	124,014	WILD RICE WATERSHED DIST	31,734	0	31,734
COLUMBIA HGTS HRA	60,122	0	60,122	FRAZEE TIF	0	14,386	14,386
COON RAPIDS HRA	6,680	0	6,680	BECKER COUNTY EDA	150,025	0	150,025
FRIDLEY HRA	158,635	0	158,635	DETROIT LAKES TIF	0	409,413	409,413
ANOKA COUNTY HRA	354,992	0	354,992	LAKE PARK TIF	0	17,196	17,196
NORTH SUBURBAN HOSPITAL	257,561	0	257,561		358,145	440,995	799,140
ANOKA REGIONAL RAILROAD	720,338	0	720,338				
METRO COUNCIL	992,364	354,090	1,346,455	<u>BELTRAMI</u>			
METRO MOSQUITO CONTROL	516,698	0	516,698	RED LAKE WATERSHED DIST	31,465	0	31,465
REG TRANSIT BOARD AREA	182,540	0	182,540	ROSEAU RIVER WATERSHED	75	0	75
REG TRANSIT BOARD DIST	3,957,357	976,840	4,934,197	HEADWATERS REG DEV COMM	56,624	0	56,624
BLAINE TIF	0	1,710,815	1,710,815	BELTRAMI COUNTY HRA TIF	0	3,551	3,551
HILL TOP TIF	0	52,274	52,274	BEMIDJI TIF	0	329,855	329,855
CIRCLE PINES TIF	0	61,519	61,519	BLACKDUCK TIF	0	43,843	43,843
COON RAPIDS TIF	0	3,797,239	3,797,239		88,164	377,249	465,413
ANOKA TIF	0	2,511,012	2,511,012				
COLUMBIA HEIGHTS TIF	0	1,208,795	1,208,795				
FRIDLEY TIF	0	2,923,682	2,923,682				

<p align="center">TABLE 39</p> <p align="center">SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE</p> <p align="center">TAXES PAYABLE 1999</p>
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	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<u>BENTON</u>				<u>BROWN</u>			
ST CLOUD HRA	23,014	0	23,014	BROWN COUNTY HRA	12,086	0	12,086
BENTON CO. TIF	0	11,380	11,380	REGION 9 REG DEV COMM	27,506	0	27,506
ST CLOUD METRO TRANSIT	170,719	0	170,719	NEW ULM EDA	59,189	0	59,189
FOLEY TIF	0	106,117	106,117	HANSKA TIF	0	4,984	4,984
SARTELL TIF	0	100,358	100,358	SLEEPY EYE TIF	0	38,637	38,637
ST CLOUD TIF	0	201,500	201,500	SPRINGFIELD TIF	0	67,237	67,237
SAUK RAPIDS TIF	0	1,317,605	1,317,605	NEW ULM TIF	0	707,163	707,163
	193,733	1,736,960	1,930,693		98,781	818,021	916,802
<u>BIG STONE</u>							
BOIS DE SIOUX WATERSHED	23,106	0	23,106	<u>CARLTON</u>			
UPPER MN RIVER WATERSHED	82,122	0	82,122	MOOSE LAKE HOSPITAL DIST	19,039	0	19,039
UPPER MINN VALLEY RDC	14,231	0	14,231	ARROWHEAD REG DEV COMM	25,467	0	25,467
ORTONVILLE TIF	0	19,317	19,317	MOOSE LAKE-WINDEMERE AREA	2,893	0	2,893
	119,459	19,317	138,776	MOOSE LAKE FIRE PROTECTIO	93,029	0	93,029
<u>BLUE EARTH</u>				BARNUM TIF	0	10,163	10,163
REGION 9 REG DEV COMM	67,571	0	67,571	CLOQUET TIF	0	946,565	946,565
GOOD THUNDER TIF	0	11,921	11,921	MOOSE LAKE TIF	0	32,938	32,938
LAKE CRYSTAL TIF	0	71,694	71,694		140,428	989,666	1,130,094
MADISON LAKE TIF	0	33,393	33,393	<u>CARVER</u>			
MANKATO TIF	0	2,183,150	2,183,150	BUFFALO CREEK WATERSHED	273	0	273
MAPLETON TIF	0	13,449	13,449	LOWER MN RIVER WATERSHED	4,903	0	4,903
VERNON CENTER TIF	0	328	328	MINNEHAHA CREEK WATERSHED	73,214	0	73,214
CO ECON DEV DIST TIF	0	21,467	21,467	RILEY-PURGATORY WATERSHED	99,479	0	99,479
EAGLE LAKE TIF	0	7,706	7,706	CARVER CO HRA	439,517	0	439,517
AMBOY TIF	0	2,476	2,476	COLOGNE TIF	0	11,348	11,348
ST CLAIR TIF	0	73,389	73,389	METRO COUNCIL	202,450	181,416	383,866
	67,571	2,418,973	2,486,544	METRO MOSQUITO CONTROL	104,557	0	104,557

<p align="center">TABLE 39</p> <p align="center">SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE</p> <p align="center">TAXES PAYABLE 1999</p>
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	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<u>CARVER (continued)</u>				<u>CHISAGO</u>			
REG TRANSIT BOARD AREA	81,555	0	81,555	EAST CENTRAL REG DEV COMM	54,707	0	54,707
REG TRANSIT BOARD DIST	175,816	204,305	380,120	CHISAGO COUNTY HRA TIF	0	29,226	29,226
CHANHASSEN TIF	0	6,046,828	6,046,828	RUSH CITY TIF	0	377,288	377,288
CHASKA TIF	0	5,681,987	5,681,987	NORTH BRANCH TIF	0	97,653	97,653
WACONIA TIF	0	529,459	529,459	TAYLORS FALLS TIF	0	6,444	6,444
WATERTOWN TIF	0	79,137	79,137	CHISAGO CITY TIF	0	111,805	111,805
CARVER TIF	0	13,516	13,516	LINDSTROM TIF	0	36,671	36,671
VICTORIA TIF	0	23,805	23,805		54,707	659,087	713,794
	1,181,764	12,771,801	13,953,564				
<u>CASS</u>				<u>CLAY</u>			
REGION 5 REG DEV COMM	38,364	0	38,364	BUFFALO-RED RIVER WTRSHED	477,457	0	477,457
PILLAGER TIF	0	10,657	10,657	WILD RICE WATERSHED DIST	52,713	0	52,713
WALKER TIF	0	176,803	176,803	BARNESVILLE TIF	0	8,613	8,613
CASS CO HRA TIF	0	48,718	48,718	GLYNDON TIF	0	1,197	1,197
PINE RIVER TIF	0	23,996	23,996	MOORHEAD TIF	0	1,182,676	1,182,676
	38,364	260,174	298,538	DILWORTH TIF	0	138,853	138,853
					530,170	1,331,339	1,861,509
<u>CHIPPEWA</u>				<u>CLEARWATER</u>			
CHIPPEWA CO. HRA	17,366	0	17,366	RED LAKE WATERSHED DIST	107,166	0	107,166
UPPER MINN VALLEY RDC	43,200	0	43,200	WILD RICE WATERSHED DIST	9,733	0	9,733
MONTEVIDEO EDA	16,258	0	16,258	HEADWATERS REG DEV COMM	25,582	0	25,582
GRANITE FALLS TIF	0	16,886	16,886	BAGLEY TIF	0	32,489	32,489
MONTEVIDEO TIF	0	12,893	12,893		142,481	32,489	174,970
MAYNARD TIF	0	36,523	36,523				
	76,824	66,302	143,126				

<p align="center">TABLE 39</p> <p align="center">SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE</p> <p align="center">TAXES PAYABLE 1999</p>
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	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<u>COOK</u>				<u>CROW WING (continued)</u>			
NORTH SHORE HOSPITAL DIST	299,809	0	299,809	MANHATTAN BEACH TIF	0	11,128	11,128
ARROWHEAD REG DEV COMM	11,943	0	11,943	DEERWOOD TIF	0	33,796	33,796
ECONOMIC DEVELOPMENT AUTH	88,496	0	88,496	CROSBY TIF	0	12,388	12,388
COOK CO/GRAND MARAIS EDA	0	146,237	146,237	GARRISON TIF	0	36,174	36,174
	400,248	146,237	546,485	BREEZY POINT TIF	0	58,393	58,393
					228,242	1,185,468	1,413,710
<u>COTTONWOOD</u>				<u>DAKOTA</u>			
HERON LAKE WATERSHED DIST	1,516	0	1,516	LOWER MN RIVER WATERSHED	31,898	0	31,898
REGION 8 REG DEV COMM	18,183	0	18,183	DAKOTA COUNTY HRA	2,000,854	0	2,000,854
COTTONWOOD CO EDA TIF	0	222,486	222,486	HASTINGS HRA	42,598	0	42,598
MOUNTAIN LAKE TIF	0	29,515	29,515	NORTHFIELD HRA	4,775	0	4,775
WINDOM TIF	0	202,612	202,612	SOUTH ST PAUL HRA	74,909	0	74,909
	19,699	454,613	474,312	METRO COUNCIL	1,146,149	1,027,837	2,173,987
<u>CROW WING</u>				METRO MOSQUITO CONTROL	825,721	0	825,721
THIRTY LAKES WATERSHED	117,026	0	117,026	REG TRANSIT BOARD AREA	212,097	0	212,097
BRAINERD HRA	39,080	0	39,080	REG TRANSIT BOARD DIST	2,704,937	1,697,394	4,402,330
BRAINERD ANNEX HRA	292	0	292	DAKOTA COUNTY REGIONAL RR	125,980	0	125,980
CUYUNA RANGE HOSP DIST	0	123,926	123,926	FARMINGTON TIF	0	1,000,472	1,000,472
REGION 5 REG DEV COMM	71,844	0	71,844	HASTINGS TIF	0	309,230	309,230
JENKINS CITY TIF	0	51,893	51,893	MENDOTA HEIGHTS TIF	0	1,847,781	1,847,781
BAXTER TIF	0	139,552	139,552	ROSEMOUNT TIF	0	674,369	674,369
BRAINERD TIF	0	211,654	211,654	SO ST PAUL TIF	0	1,508,301	1,508,301
CROSS LAKE TIF	0	46,681	46,681	APPLE VALLEY TIF	0	1,811,849	1,811,849
IRONTON TIF	0	14,529	14,529	BURNSVILLE TIF	0	4,548,923	4,548,923
NISSWA TIF	0	236,143	236,143	INVER GROVE HEIGHTS TIF	0	2,288,276	2,288,276
PEQUOT LAKES TIF	0	6,028	6,028	DAKOTA COUNTY HRA TIF	0	594,926	594,926
CROW WING HRA TIF	0	203,183	203,183	LAKEVILLE TIF	0	1,349,013	1,349,013
				EAGAN TIF	0	219,594	219,594
					7,169,918	18,877,965	26,047,883

<p align="center">TABLE 39</p> <p align="center">SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE</p> <p align="center">TAXES PAYABLE 1999</p>
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	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<u>DODGE</u>				<u>FILLMORE</u>			
DODGE CENTER TIF	0	381,916	381,916	FOUNTAIN TIF	0	2,556	2,556
HAYFIELD TIF	0	43,347	43,347	CHATFIELD TIF	0	4,274	4,274
KASSON TIF	0	81,584	81,584	RUSHFORD TIF	0	152,532	152,532
CLAREMONT TIF	0	136,268	136,268	PRESTON TIF	0	195,246	195,246
	0	643,115	643,115	MABEL TIF	0	3,536	3,536
				SPRING VALLEY TIF	0	15,742	15,742
<u>DOUGLAS</u>				HARMONY TIF	0	81,419	81,419
SAUK RIVER WATERSHED	2,442	0	2,442	WYKOFF TIF	0	9,974	9,974
DOUGLAS CO HRA	100,026	0	100,026	LANESBORO TIF	0	6,242	6,242
ALEXANDRIA LAKE AREA	48,911	0	48,911		0	471,521	471,521
ALEXANDRIA TIF	0	487,202	487,202				
BRANDON TIF	0	17,669	17,669	<u>FREEBORN</u>			
DOUGLAS CO HRA TIF	0	52,858	52,858	TURTLE CREEK WATERSHED	5,309	5,309	5,309
	151,379	557,729	709,108	FREEBORN CO. TIF	0	197	197
				ALBERT LEA TIF	0	319,671	319,671
<u>FARIBAULT</u>					5,309	325,177	325,177
REGION 9 REG DEV COMM	20,101	0	20,101	<u>GOODHUE</u>			
BLUE EARTH TIF	0	207,772	207,772	BEAR VALLEY WATERSHED	2,294	2,294	2,294
WELLS TIF	0	82,442	82,442	BELLE CREEK WATERSHED	4,731	4,731	4,731
WINNEBAGO TIF	0	94,411	94,411	RED WING HRA	133,079	133,079	133,079
FROST TIF	0	10,225	10,225	SE MN MULTI COUNTY HRA	112,622	112,622	112,622
KIESTER TIF	0	9,827	9,827	CANNON FALLS HOSP DIST	0	24,342	24,342
	20,101	404,677	424,778	SE MN MULTI CO HRA TIF	0	37,478	37,478
				WANAMINGO TIF	0	2,267	2,267
<u>GRANT</u>				GOODHUE CO. EDA	67,271	67,271	67,271
BOIS DE SIOUX WATERSHED	108,776	0	108,776	KENYON TIF	0	112,471	112,471
GRANT COUNTY HRA	15,020	0	15,020	PINE ISLAND TIF	0	300,605	300,605
ASHBY TIF	0	1,984	1,984	CANNON FALLS TIF	0	465,326	465,326
BARRETT TIF	0	20,418	20,418	RED WING TIF	0	1,077,901	1,077,901
	123,796	22,402	146,198	ZUMBROTA TIF	0	277,463	277,463
				LAKE CITY TIF	0	472	472
					319,997	2,618,322	2,618,322

<p align="center">TABLE 39</p> <p align="center">SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE</p> <p align="center">TAXES PAYABLE 1999</p>
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	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<u>HENNEPIN</u>				<u>HENNEPIN (continued)</u>			
RICE CREEK WATERSHED DIST	6,864	0	6,864	CHANHASSEN TIF	0	706,390	706,390
NINE MILE CREEK WATERSHED	1,015,929	0	1,015,929	BROOKLYN PARK TIF	0	10,116,204	10,116,204
LOWER MN RIVER WATERSHED	83,842	0	83,842	BLOOMINGTON HRA TIF	0	15,719,203	15,719,203
MINNEHAHA CREEK WATERSHED	2,089,351	0	2,089,351	EDEN PRAIRIE TIF	0	325,320	325,320
RILEY-PURGATORY WATERSHED	627,604	0	627,604	EDINA TIF	0	8,333,897	8,333,897
BLOOMINGTON HRA	754,671	0	754,671	MAPLE PLAIN TIF	0	432,249	432,249
BROOKLYN CENTER HRA	111,120	0	111,120	PLYMOUTH TIF	0	352,854	352,854
CRYSTAL HRA	73,259	0	73,259	GOLDEN VALLEY TIF	0	5,670,317	5,670,317
MOUND HRA	13,093	0	13,093	CRYSTAL TIF	0	1,457,865	1,457,865
MINNEAPOLIS HRA	846,923	0	846,923	HOPKINS TIF	0	2,167,914	2,167,914
PLYMOUTH HRA	399,368	0	399,368	LONG LAKE TIF	0	311,914	311,914
MAPLE GROVE HRA	138,478	0	138,478	MINNETONKA TIF	0	2,875,817	2,875,817
RICHFIELD HRA	112,292	0	112,292	MAPLE GROVE TIF	0	3,718,854	3,718,854
ST ANTHONY HRA	8,936	0	8,936	RICHFIELD TIF	0	4,570,788	4,570,788
ST. BONIFACIUS TIF	0	14,420	14,420	NEW HOPE TIF	0	1,405,338	1,405,338
METRO COUNCIL	6,231,737	2,219,016	8,450,753	ROBBINSDALE TIF	0	1,434,116	1,434,116
METRO MOSQUITO CONTROL	3,199,081	0	3,199,081	ST LOUIS PARK TIF	0	4,652,209	4,652,209
REG TRANSIT BOARD AREA	130,629	0	130,629	ST ANTHONY TIF	0	540,236	540,236
REG TRANSIT BOARD DIST	30,841,009	8,200,852	39,041,861	WAYZATA TIF	0	1,780,768	1,780,768
HENN REG SUBURB PARK DIST	8,024,344	2,753,793	10,778,137	BROOKLYN CENTER TIF	0	2,994,887	2,994,887
HENN CO REG RAILRD AUTH	4,707,386	0	4,707,386	MINNEAPOLIS TIF	0	63,934,443	63,934,443
PARK MUSEUM	4,281,964	0	4,281,964	MOUND TIF	0	200,173	200,173
CHAMPLIN EDA	84,270	0	84,270	ROGERS TIF	0	1,455,225	1,455,225
MPLS TEACHERS RETIRE FUND	1,397,879	0	1,397,879	MEDINA TIF	0	97,960	97,960
BROOKLYN PARK EDA	276,684	0	276,684				

<p align="center">TABLE 39</p> <p align="center">SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE</p> <p align="center">TAXES PAYABLE 1999</p>
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	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<u>HENNEPIN (continued)</u>				<u>ITASCA</u>			
CHAMPLIN TIF	0	2,665,401	2,665,401	ITASCA CO. HRA	49,955	0	49,955
OSSEO TIF	0	366,333	366,333	GRAND RAPIDS HRA	40,089	0	40,089
CORCORAN TIF	0	162,051	162,051	NORTH ITASCA HOSPITAL	201,619	144,178	345,797
SPRING PARK TIF	0	205,404	205,404	ARROWHEAD REG DEV COMM	59,591	0	59,591
DAYTON TIF	0	157,833	157,833	COLERAINE TIF	0	17,778	17,778
SHOREWOOD TIF	0	433,500	433,500	COHASSET TIF	0	251,493	251,493
	65,456,713	141,610,950	217,890,257	GRAND RAPIDS TIF	0	1,004,583	1,004,583
				LAPRAIRIE TIF	0	108,647	108,647
				NASHWAUK TIF	0	2,469	2,469
<u>HOUSTON</u>				ITASCA CO HRA TIF	0	76,962	76,962
CROOKED CREEK WATERSHED	13,676	0	13,676		351,254	1,606,110	1,957,364
LA CRESCENT TIF	0	29,042	29,042				
CALEDONIA TIF	0	53,647	53,647				
HOUSTON TIF	0	7,876	7,876	<u>JACKSON</u>			
	13,676	90,565	104,241	HERON LAKE WATERSHED DIST	38,559	0	38,559
				REGION 8 REG DEV COMM	20,318	0	20,318
<u>HUBBARD</u>				SHOREWOOD ACRES SANITARY	1,112	0	1,112
HEADWATERS REG DEV COMM	54,123	0	54,123	JACKSON TIF	0	228,645	228,645
PARK RAPIDS TIF	0	307,440	307,440	JACKSON CO HRA TIF	0	16,976	16,976
	54,123	307,440	361,563	LAKEFIELD TIF	0	45,230	45,230
					59,989	290,851	350,840
<u>ISANTI</u>							
EAST CENTRAL REG DEV COMM	32,751	0	32,751	<u>KANABEC</u>			
CAMBRIDGE TIF	0	919,363	919,363	EAST CENTRAL REG DEV COMM	12,725	0	12,725
ISANTI TIF	0	37,390	37,390	MORA TIF	0	82,451	82,451
BRAHAM TIF	0	88,076	88,076	OGILVIE TIF	0	11,002	11,002
	32,751	1,044,829	1,077,580		12,725	93,453	106,178

<p align="center">TABLE 39</p> <p align="center">SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE</p> <p align="center">TAXES PAYABLE 1999</p>
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	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<u>KANDIYOHI</u>				<u>LAC QUI PARLE</u>			
BUFFALO CREEK WATERSHED	989	0	989	LAC QUI PARLE-YELLOW BANK	80,530	0	80,530
NO FORK-CROW RIVER WTRSHD	3,335	0	3,335	DAWSON AREA HOSPITAL	40,685	0	40,685
WILLMAR HRA	62,713	0	62,713	UPPER MINN VALLEY RDC	27,916	0	27,916
KANDIYOHI COUNTY HRA	90,018	0	90,018	DAWSON TIF	0	8,070	8,070
REGION 6E REG DEV COMM	53,956	0	53,956	MADISON TIF	0	1,792	1,792
SPICER TIF	0	211,757	211,757		149,131	9,862	158,993
NEW LONDON TIF	0	134,815	134,815				
WILLMAR TIF	0	530,249	530,249	<u>LAKE</u>			
	211,011	876,821	1,087,832	ARROWHEAD REG DEV COMM	9,490	0	9,490
				ST LOUIS CO REGIONAL RR	24,876	0	24,876
<u>KITTSOON</u>				EAST LAKE MED CLINIC DIST	39,769	0	39,769
JOE RIVER WATERSHED DIST	22,434	0	22,434	LAKE COUNTY HRA TIF	0	458,197	458,197
ROSEAU RIVER WATERSHED	736	0	736	TWO HARBORS TIF	0	185,121	185,121
TWO RIVERS WATERSHED DIST	84,057	0	84,057		74,135	643,318	717,453
REGION 1 REG DEV COMM	12,113	0	12,113				
HALLOCK TIF	0	11,313	11,313	<u>LAKE OF WOODS</u>			
	119,340	11,313	130,653	ROSEAU RIVER WATERSHED	75	0	75
				HEADWATERS REG DEV COMM	8,935	0	8,935
<u>KOOCHICHING</u>					9,010	0	9,010
RED LAKE WATERSHED DIST	3,040	0	3,040				
NORTH ITASCA HOSPITAL	6,707	4,796	11,503	<u>LE SUEUR</u>			
ARROWHEAD REG DEV COMM	11,566	0	11,566	REGION 9 REG DEV COMM	25,687	0	25,687
INTERNATIONAL FALLS TIF	0	22,751	22,751	LE CENTER TIF	0	51,305	51,305
	21,313	27,547	48,860	LE SUEUR TIF	0	215,493	215,493
				WATERVILLE TIF	0	19,224	19,224
				MONTGOMERY TIF	0	232,603	232,603
					25,687	518,625	544,312

<p align="center">TABLE 39 SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE TAXES PAYABLE 1999</p>
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	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<u>LINCOLN</u>				<u>MEEKER (continued)</u>			
LAC QUI PARLE-YELLOW BANK	9,020	0	9,020	LITCHFIELD TIF	0	155,972	155,972
YELLOW MEDICINE RIVER	23,462	0	23,462	WATKINS TIF	0	13,594	13,594
LINCOLN COUNTY HRA	8,817	0	8,817	EDEN VALLEY TIF	0	4,011	4,011
REGION 8 REG DEV COMM	10,012	0	10,012		25,890	183,532	209,422
	51,311	0	51,311				
<u>LYON</u>				<u>MAHNOMEN</u>			
YELLOW MEDICINE RIVER	28,829	0	28,829	RED LAKE WATERSHED DIST	563	0	563
REGION 8 REG DEV COMM	32,003	0	32,003	SANDHILL WATERSHED DIST	2,314	0	2,314
COTTONWOOD TIF	0	231	231	WILD RICE WATERSHED DIST	78,002	0	78,002
MARSHALL TIF	0	1,509,974	1,509,974	HEADWATERS REG DEV COMM	9,656	0	9,656
	60,832	1,510,205	1,571,037	MAHNOMEN TIF	0	28,805	28,805
				WAUBUN TIF	0	10,488	10,488
<u>MCLEOD</u>					90,535	39,293	129,828
BUFFALO CREEK WATERSHED	35,126	35,126	35,126				
HIGH ISLAND WATERSHED	10,987	10,987	10,987	<u>MARSHALL</u>			
REGION 6E REG DEV COMM	37,032	37,032	37,032	MIDDLE RIVER-SNAKE RIVER	178,139	0	178,139
LESTER PRAIRIE TIF	0	96	96	RED LAKE WATERSHED DIST	18,886	0	18,886
GLENCOE TIF	0	490,958	490,958	ROSEAU RIVER WATERSHED	437	0	437
WINSTED TIF	0	79,173	79,173	TWO RIVERS WATERSHED DIST	1,879	0	1,879
HUTCHINSON TIF	0	541,557	541,557	REGION 1 REG DEV COMM	16,991	0	16,991
PLATO TIF	0	32,008	32,008	ARGYLE TIF	0	4,059	4,059
	83,145	1,226,937	1,226,937	WARREN TIF	0	317	317
					216,332	4,376	220,708
<u>MEEKER</u>				<u>MARTIN</u>			
NO FORK-CROW RIVER WTRSHD	4,822	0	4,822	REGION 9 REG DEV COMM	30,404	0	30,404
CLEARWATER RIVER WTRSHD	4,447	0	4,447	TRUMAN TIF	0	9,092	9,092
SAUK RIVER WATERSHED	633	0	633	FAIRMONT TIF	0	497,459	497,459
REGION 6E REG DEV COMM	15,988	0	15,988	WELCOME TIF	0	35,599	35,599
COSMOS TIF	0	9,955	9,955		30,404	542,150	572,554

<p align="center">TABLE 39 SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE TAXES PAYABLE 1999</p>
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	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<u>MILLE LACS</u>				<u>MORRISON</u>			
EAST CENTRAL REG DEV COMM	19,900	0	19,900	SOUTH TWO RIVER WTRSHED	493	0	493
WAHKON TIF	0	5,015	5,015	LITTLE FALLS HRA	23,326	0	23,326
PRINCETON TIF	0	248,234	248,234	REGION 5 REG DEV COMM	19,618	0	19,618
MILACA TIF	0	126,640	126,640	RURAL DEV FINANCE AUTH	36,306	0	36,306
MILLE LACS CO HRA TIF	0	199,446	199,446	LITTLE FALLS TIF	0	102,810	102,810
ISLE TIF	0	46,405	46,405	ROYALTON TIF	0	32,832	32,832
ONAMIA TIF	0	32,470	32,470	PIERZ TIF	0	54,836	54,836
KATHIO TIF	0	45,422	45,422	MOTLEY TIF	0	44,717	44,717
	19,900	703,632	723,532	MORRISON CO RDFA TIF	0	331,714	331,714
					79,743	566,909	646,652
<u>NICOLLET</u>				<u>MOWER</u>			
REGION 9 REG DEV COMM	32,117	0	32,117	TURTLE CREEK WATERSHED	11,743	0	11,743
NICOLLET TIF	0	21,402	21,402	AUSTIN HRA	77,640	0	77,640
LAFAYETTE TIF	0	22,612	22,612	MOWER COUNTY HRA	95,263	0	95,263
ST PETER TIF	0	203,751	203,751	LEROY CITY TIF	0	2,191	2,191
	32,117	247,765	279,882	ELKTON TIF	0	125	125
<u>NOBLES</u>				ROSE CREEK TIF	0	949	949
KANARANZI-LITTLE ROCK WS	45,423	0	45,423	RACINE TIF	0	402	402
HERON LAKE WATERSHED DIST	43,188	0	43,188	AUSTIN TIF	0	499,325	499,325
OKABENA-CHEDA WATERSHED	40,026	0	40,026	DEXTER TIF	0	16,881	16,881
WORTHINGTON HRA	37,371	0	37,371	GRAND MEADOW TIF	0	5,788	5,788
REGION 8 REG DEV COMM	26,677	0	26,677	LYLE TIF	0	6,028	6,028
WORTHINGTON TIF	0	719,326	719,326	MAPLEVIEW TIF	0	2,914	2,914
ADRIAN TIF	0	13,647	13,647		184,646	534,603	719,249
	192,685	732,973	925,658				

<p align="center">TABLE 39 SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE TAXES PAYABLE 1999</p>
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	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<u>NORMAN</u>				<u>MURRAY</u>			
SANDHILL WATERSHED DIST	2,505	0	2,505	HERON LAKE WATERSHED DIST	8,093	0	8,093
WILD RICE WATERSHED DIST	177,493	0	177,493	REGION 8 REG DEV COMM	14,836	0	14,836
REGION 1 REG DEV COMM	9,860	0	9,860	SLAYTON TIF	0	17,172	17,172
HALSTAD TIF	0	24,667	24,667		22,929	17,172	40,101
	189,858	24,667	214,525				
<u>OLMSTED</u>				<u>OTTER TAIL</u>			
ROCHESTER TIF	0	3,648,479	3,648,479	BUFFALO-RED RIVER WTRSHED	4,711	0	4,711
STEWARTVILLE TIF	0	278,904	278,904	PELICAN WATERSHED	81	0	81
BYRON TIF	0	127,164	127,164	BOIS DE SIOUX WATERSHED	12,354	0	12,354
CHATFIELD TIF	0	16,852	16,852	FERGUS FALLS HRA	48,259	0	48,259
	0	4,071,399	4,071,399	WADENA HRA	49	0	49
				PELICAN VALLEY HEALTH	80,461	114,230	194,691
<u>PINE</u>				PERHAM HOSPITAL DIST	0	116,273	116,273
MOOSE LAKE HOSPITAL DIST	11,820	0	11,820	VERGAS TIF	0	7,535	7,535
NORTH PINE CO HOSPITAL	224,984	0	224,984	PARKERS PRAIRIE TIF	0	6,983	6,983
EAST CENTRAL REG DEV COMM	29,284	0	29,284	BATTLE LAKE TIF	0	78	78
MOOSE LAKE-WINDEMERE AREA	8,103	0	8,103	FERGUS FALLS TIF	0	1,005,375	1,005,375
SANDSTONE TIF	0	4,108	4,108	PELICAN RAPIDS TIF	0	337,463	337,463
HINCKLEY TIF	0	294,659	294,659	PERHAM TIF	0	220,628	220,628
PINE CITY TIF	0	44,085	44,085	HENNING TIF	0	38,023	38,023
	274,191	342,852	617,043	NEW YORK MILLS TIF	0	32,184	32,184
					145,915	1,878,772	2,024,687
<u>PIPESTONE</u>				<u>PENNINGTON</u>			
REGION 8 REG DEV COMM	10,327	0	10,327	MIDDLE RIVER-SNAKE RIVER	2,526	0	2,526
PIPESTONE TIF	0	210,129	210,129	RED LAKE WATERSHED DIST	94,297	0	94,297
EDGERTON TIF	0	21,358	21,358	REGION 1 REG DEV COMM	9,296	0	9,296
	10,327	231,487	241,814		106,119	0	106,119

<p align="center">TABLE 39</p> <p align="center">SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE</p> <p align="center">TAXES PAYABLE 1999</p>
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	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<u>POLK</u>				<u>RAMSEY</u>			
MIDDLE RIVER-SNAKE RIVER	46,883	0	46,883	RAMSEY-WASHINGTON METRO	1,442,038	62,218	1,504,257
RED LAKE WATERSHED DIST	280,643	0	280,643	RICE CREEK WATERSHED DIST	540,869	0	540,869
SANDHILL WATERSHED DIST	96,488	0	96,488	VALLEY BRANCH WATERSHED	19,147	0	19,147
WILD RICE WATERSHED DIST	4,352	0	4,352	BLAINE HRA	2,216	0	2,216
REGION 1 REG DEV COMM	35,698	0	35,698	ST ANTHONY HRA	3,983	0	3,983
HUNTSVILLE TIF	0	8,084	8,084	ST PAUL HRA	635,329	0	635,329
POLK CO AMBULANCE DIST	100,366	0	100,366	NORTH SUBURBAN HOSPITAL	29,235	0	29,235
CROOKSTON TIF	0	394,083	394,083	METRO COUNCIL	1,623,397	898,109	2,521,506
EAST GRAND FORKS TIF	0	117,153	117,153	METRO MOSQUITO CONTROL	971,771	0	971,771
GULLY TIF	0	4,252	4,252	REG TRANSIT BOARD DIST	10,676,286	2,583,835	13,260,121
FOSSTON TIF	0	78,437	78,437	ST PAUL PORT AUTHORITY	0	602,876	602,876
	564,430	602,009	1,166,439	ST PAUL TIF	0	18,158,451	18,158,451
				NORTH ST PAUL TIF	0	336,692	336,692
				FALCON HEIGHTS TIF	0	217,209	217,209
<u>POPE</u>				ROSEVILLE TIF	0	6,993,178	6,993,178
NO FORK-CROW RIVER WTRSHD	2,821	0	2,821	NEW BRIGHTON TIF	0	2,666,604	2,666,604
SAUK RIVER WATERSHED	570	0	570	WHITE BEAR LAKE TIF	0	1,491,408	1,491,408
GLACIAL RIDGE HOSPITAL	164,411	0	164,411	ST ANTHONY TIF	0	520,653	520,653
WESTERN POPE CO HOSPITAL	205,247	0	205,247	VADNAIS HEIGHTS TIF	0	1,553,433	1,553,433
STARBUCK TIF	0	58,350	58,350	MAPLEWOOD TIF	0	493,195	493,195
GLENWOOD TIF	0	81,886	81,886	LAUDERDALE TIF	0	208,927	208,927
	373,049	140,236	513,285	MOUNDSVIEW TIF	0	1,950,393	1,950,393
				LITTLE CANADA TIF	0	363,536	363,536
<u>RED LAKE</u>				SHOREVIEW TIF	0	1,543,197	1,543,197
RED LAKE WATERSHED DIST	41,125	0	41,125	ARDEN HILLS TIF	0	314,290	314,290
REGION 1 REG DEV COMM	3,988	0	3,988	WHITE BEAR TWP TIF	0	1,377,001	1,377,001
BROOKS TIF	0	18,041	18,041		15,944,271	42,335,205	58,279,477
RED LAKE FALLS TIF	0	38,032	38,032				
	45,113	56,073	101,186				

<p align="center">TABLE 39</p> <p align="center">SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE</p> <p align="center">TAXES PAYABLE 1999</p>
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	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<u>REDWOOD</u>				<u>ROSEAU</u>			
REGION 8 REG DEV COMM	24,375	0	24,375	RED LAKE WATERSHED DIST	42	0	42
REDWOOD FALLS TIF	0	265,785	265,785	ROSEAU RIVER WATERSHED	123,422	0	123,422
WABASSO TIF	0	20,086	20,086	TWO RIVERS WATERSHED DIST	24,562	0	24,562
MORGAN TIF	0	7,714	7,714	REGION 1 REG DEV COMM	13,914	0	13,914
	24,375	293,585	317,960	ROSEAU TIF	0	67,790	67,790
				WARROAD TIF	0	138,829	138,829
					161,940	206,619	368,559
<u>RENVILLE</u>				<u>ROCK</u>			
BUFFALO CREEK WATERSHED	27,924	0	27,924	KANARANZI-LITTLE ROCK WS	3,012	0	3,012
HIGH ISLAND WATERSHED	6,897	0	6,897	REGION 8 REG DEV COMM	13,320	0	13,320
OLIVIA HRA	9,147	0	9,147	LUVERNE TIF	0	290,124	290,124
REGION 6E REG DEV COMM	32,688	0	32,688	HILLS TIF	0	4,633	4,633
BUFFALO LAKE TIF	0	85,087	85,087		16,332	294,757	311,089
SACRED HEART TIF	0	2,436	2,436	<u>RICE</u>			
BIRD ISLAND TIF	0	45,709	45,709	FARIBAULT HRA	48,599	0	48,599
OLIVIA TIF	0	160,301	160,301	NORTHFIELD HRA	69,009	0	69,009
HECTOR TIF	0	5,493	5,493	RICE COUNTY HOSP DIST #1	87,010	0	87,010
FAIRFAX TIF	0	2,022	2,022	FARIBAULT EDA	49,979	0	49,979
MORTON TIF	0	5,461	5,461	NORTHFIELD TIF	0	308,546	308,546
RENVILLE TIF	0	347,321	347,321	FARIBAULT TIF	0	897,620	897,620
	76,656	653,830	730,486	DUNDAS TIF	0	188,163	188,163
					254,597	1,394,329	1,648,926

<p align="center">TABLE 39</p> <p align="center">SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE</p> <p align="center">TAXES PAYABLE 1999</p>
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	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<u>ST LOUIS</u>				<u>SCOTT</u>			
DULUTH HRA	303,779	0	303,779	PRIOR LAKE-SPRING LAKE WS	270,504	0	270,504
HIBBING HRA	45,867	0	45,867	LOWER MN RIVER WATERSHED	41,564	0	41,564
MT IRON HRA	8,692	0	8,692	SCOTT COUNTY HRA	439,351	0	439,351
ST LOUIS CO HRA	161,970	0	161,970	REGION 9 REG DEV COMM	2,868	0	2,868
VIRGINIA HRA	21,196	0	21,196	METRO COUNCIL	335,291	119,597	454,888
COOK COMMUNITY HOSPITAL	119,183	0	119,183	METRO MOSQUITO CONTROL	173,159	0	173,159
ARROWHEAD REG DEV COMM	151,791	0	151,791	REG TRANSIT BOARD AREA	74,438	0	74,438
CHISHOLM TIF	0	11,144	11,144	REG TRANSIT BOARD DIST	255,420	267,592	523,012
ORR TIF	0	12,321	12,321	SHAKOPEE EDA	22,574	0	22,574
COOK TIF	0	9,809	9,809	NEW PRAGUE CITY TIF	0	182,696	182,696
BUHL TIF	0	9,320	9,320	JORDAN TIF	0	325,603	325,603
TOWER TIF	0	10,754	10,754	SHAKOPEE TIF	0	1,543,027	1,543,027
CRANE LAKE WATER-SANITARY	14,993	0	14,993	SAVAGE TIF	0	1,991,585	1,991,585
ST LOUIS REGIONAL RR	385,116	0	385,116	PRIOR LAKE TIF	0	253,347	253,347
FLOODWOOD AREA AMBULANCE	25,005	0	25,005	BELLE PLAINE TIF	0	360,620	360,620
MT IRON TIF	0	194,853	194,853		1,615,169	5,044,067	6,659,236
DULUTH TIF	0	9,022,067	9,022,067				
EVELETH TIF	0	36,366	36,366	<u>SHERBURNE</u>			
PROCTOR TIF	0	133,205	133,205	ELK RIVER HRA	87,743	0	87,743
VIRGINIA HRA TIF	0	509,059	509,059	ST CLOUD HRA	11,804	0	11,804
AURORA TIF	0	14,856	14,856	MONTICELLO-BIG LAKE HOSP	175,675	4,428	180,103
HIBBING TIF	0	280,950	280,950	SHERBURNE COUNTY TIF	0	27,364	27,364
ELY TIF	0	104,880	104,880	BECKER ECON DEV DIST	116,042	0	116,042
HOYT LAKES TIF	0	2,630	2,630	ELK RIVER ECON DEV DIST	117,073	0	117,073
JOINT EAST RANGE EDA TIF	0	63,840	63,840	ST CLOUD MET TRANS ANNEX	40,564	0	40,564
HERMANTOWN TIF	0	218,273	218,273	BECKER TIF	0	912,928	912,928
BIWABIK TIF	0	54,272	54,272	BIG LAKE TIF	0	267,944	267,944
	1,237,592	10,688,599	11,926,191	ELK RIVER TIF	0	278,421	278,421
				ZIMMERMAN TIF	0	124,620	124,620
					548,901	1,615,705	2,164,606

<p align="center">TABLE 39 SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE TAXES PAYABLE 1999</p>
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	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<u>SIBLEY</u>				<u>STEARNS</u>			
BUFFALO CREEK WATERSHED	1,159	0	1,159	NO FORK-CROW RIVER WTRSHD	48,086	0	48,086
HIGH ISLAND WATERSHED	42,218	0	42,218	CLEARWATER RIVER WTRSHED	8,747	0	8,747
REGION 9 REG DEV COMM	15,905	0	15,905	SAUK RIVER WATERSHED	78,897	0	78,897
GAYLORD TIF	0	219,169	219,169	SOUTH TWO RIVER WTRSHED	32,458	0	32,458
ARLINGTON TIF	0	56,126	56,126	ST CLOUD HRA	181,586	0	181,586
HENDERSON TIF	0	3,770	3,770	STEARNS COUNTY HRA	237,936	0	237,936
WINTHROP TIF	0	157,927	157,927	GLACIAL RIDGE HOSPITAL	7,643	0	7,643
GIBBON TIF	0	18,105	18,105	ST MARTIN TIF	0	19,936	19,936
	59,282	455,097	514,379	HOLDINGFORD TIF	0	8,044	8,044
				RICHMOND TIF	0	5,064	5,064
<u>STEELE</u>				ST CLOUD METRO TRANSIT	747,628	0	747,628
OWATONNA HRA	68,556	0	68,556	KIMBALL TIF	0	14,027	14,027
MEDFORD TIF	0	4,169	4,169	BROOTEN TIF	0	110,993	110,993
BLOOMING PRAIRIE TIF	0	3,540	3,540	COLD SPRING TIF	0	186,011	186,011
OWATONNA TIF	0	808,763	808,763	SARTELL TIF	0	20,020	20,020
	68,556	816,472	885,028	ST CLOUD TIF	0	3,374,432	3,374,432
				ALBANY TIF	0	197,943	197,943
<u>STEVENS</u>				EDEN VALLEY TIF	0	53	53
BOIS DE SIOUX WATERSHED	33,578	0	33,578	STEARNS COUNTY HRA TIF	0	151,804	151,804
UPPER MN RIVER WATERSHED	570	0	570	WAITE PARK TIF	0	1,019,757	1,019,757
STEVENS COUNTY HRA	45,604	0	45,604	SAUK CENTRE TIF	0	367,725	367,725
MORRIS HRA	14,592	0	14,592	MELROSE TIF	0	68,276	68,276
DONNELLY TIF	0	307	307	PAYNESVILLE TIF	0	68,594	68,594
MORRIS TIF	0	198,133	198,133	AVON TIF	0	238,920	238,920
CHOKIO TIF	0	3,165	3,165		1,342,981	5,851,599	7,194,580
	94,344	201,605	295,949				

<p align="center">TABLE 39</p> <p align="center">SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE</p> <p align="center">TAXES PAYABLE 1999</p>
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	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<u>SWIFT</u>				<u>WABASHA</u>			
UPPER MN RIVER WATERSHED	5,184	0	5,184	BEAR VALLEY WATERSHED	3,463	0	3,463
UPPER MINN VALLEY RDC	31,336	0	31,336	SE MN MULTI COUNTY HRA	58,770	0	58,770
TORNING TIF	0	274,134	274,134	LAKE CITY TIF	0	261,883	261,883
APPLETON TIF	0	57,155	57,155	PLAINVIEW TIF	0	64,207	64,207
BENSON TIF	0	258,550	258,550	WABASHA TIF	0	150,114	150,114
	36,520	589,839	626,359	MAZEPPA TIF	0	9,698	9,698
					62,233	485,902	548,135
<u>TODD</u>				<u>WADENA</u>			
SAUK RIVER WATERSHED	4,700	0	4,700	WADENA HRA	4,628	0	4,628
REGION 5 REG DEV COMM	11,175	0	11,175	REGION 5 REG DEV COMM	6,568	0	6,568
LONG PRAIRIE TIF	0	221,685	221,685	SEBEKA TIF	0	13,104	13,104
STAPLES TIF	0	18,951	18,951	WADENA TIF	0	55,347	55,347
BROWERVILLE TIF	0	24,885	24,885	MENAHGA TIF	0	17,610	17,610
	15,875	265,521	281,396	VERNDALE TIF	0	26,648	26,648
					11,196	112,709	123,905
<u>TRAVERSE</u>				<u>WASECA</u>			
BOIS DE SIOUX WATERSHED	155,221	0	155,221	REGION 9 REG DEV COMM	20,411	0	20,411
UPPER MN RIVER WATERSHED	8,565	0	8,565	WASECA TIF	0	47,224	47,224
BROWNS VALLEY TIF	0	12,840	12,840	WALDORF TIF	0	4,115	4,115
WHEATON TIF	0	3,628	3,628		20,411	51,339	71,750
	163,786	16,468	180,254				

<p align="center">TABLE 39</p> <p align="center">SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE</p> <p align="center">TAXES PAYABLE 1999</p>
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	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<u>WASHINGTON</u>				<u>WATONWAN</u>			
CARNELIAN-MARINE WTRSHED	73,264	0	73,264	REGION 9 REG DEV COMM	13,214	0	13,214
SOUTH WASHINGTON WATERSHD	887,507	0	887,507	BUTTERFIELD TIF	0	798	798
RAMSEY-WASHINGTON METRO	337,654	14,568	352,223	MADIELA TIF	0	55,379	55,379
RICE CREEK WATERSHED DIST	128,553	0	128,553		13,214	56,177	69,391
VALLEY BRANCH WATERSHED	487,354	234,963	722,317				
BROWNS CREEK WATERSHD DST	321,439	0	321,439	<u>WILKIN</u>			
HASTINGS HRA	139	0	139	BUFFALO-RED RIVER WTRSHED	31,208	0	31,208
WASHINGTON COUNTY HRA	1,083,093	0	1,083,093	BOIS DE SIOUX WATERSHED	66,555	0	66,555
HUGO TIF	0	61,366	61,366	BRECKENRIDGE TIF	0	53,612	53,612
METRO COUNCIL	909,146	324,792	1,233,937		97,763	53,612	151,375
METRO MOSQUITO CONTROL	468,842	0	468,842				
REG TRANSIT BOARD AREA	158,305	0	158,305	<u>WINONA</u>			
REG TRANSIT BOARD DIST	3,500,378	904,751	4,405,130	STOCKTON-ROLLINGSTONE WS	4,496	0	4,496
WASHINGTON CO REGIONAL RR	169,870	0	169,870	SE MN MULTI COUNTY HRA	86,871	0	86,871
FOREST LAKE TIF	0	805,372	805,372	STOCKTON TIF	0	3,155	3,155
WASHINGTON CO TIF	0	733,727	733,727	WINONA PORT AUTHORITY	0	52,683	52,683
MAHTOMEDI TIF	0	436,400	436,400	WINONA PORT AUTH TIF	0	925,293	925,293
WOODBURY TIF	0	3,152,765	3,152,765	ST CHARLES TIF	0	73,754	73,754
ST PAUL PARK TIF	0	350,846	350,846	GOODVIEW TIF	0	246,453	246,453
STILLWATER TIF	0	1,811,198	1,811,198	LEWISTON TIF	0	75,877	75,877
NEWPORT TIF	0	535,597	535,597		91,367	1,377,215	1,468,582
COTTAGE GROVE TIF	0	648,251	648,251				
OAKDALE TIF	0	2,208,844	2,208,844				
OAK PARK HTS TIF	0	34,706	34,706				
BAYPORT TIF	0	211,905	211,905				
AFTON TIF	0	3,729	3,729				
LANDFALL TIF	0	118,389	118,389				
	8,525,544	12,592,169	21,117,714				

<p align="center">TABLE 39</p> <p align="center">SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE</p> <p align="center">TAXES PAYABLE 1999</p>
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	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<u>WRIGHT</u>			
CLEARWATER RIVER WTRSHED	23,944	0	23,944
MONTICELLO-BIG LAKE HOSP	459,367	0	459,367
MONTICELLO TIF	0	967,959	967,959
DELANO TIF	0	139,902	139,902
BUFFALO TIF	0	1,410,321	1,410,321
COKATO TIF	0	192,824	192,824
ANNANDALE TIF	0	295,711	295,711
MONTROSE TIF	0	12,691	12,691
ROCKFORD TIF	0	220,402	220,402
MAPLE LAKE TIF	0	111,488	111,488
HOWARD LAKE TIF	0	151,449	151,449
ST MICHAEL TIF	0	50,605	50,605
HANOVER TIF	0	27,762	27,762
	<u>483,311</u>	<u>3,581,114</u>	<u>4,064,425</u>
<u>YELLOW MEDICINE</u>			
LAC QUI PARLE-YELLOW BANK	20,430	0	20,430
YELLOW MEDICINE RIVER	24,145	0	24,145
UPPER MINN VALLEY RDC	48,885	0	48,885
GRANITE FALLS TIF	0	161,477	161,477
CLARKSFIELD TIF	0	13,018	13,018
CANBY TIF	0	14,512	14,512
	<u>93,460</u>	<u>189,007</u>	<u>282,467</u>
STATEWIDE TOTALS	119,787,631	326,104,001	445,891,634

TABLE 40
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1999

	<u>AITKIN</u>	<u>ANOKA</u>	<u>BECKER</u>	<u>BELTRAMI</u>	<u>BENTON</u>	<u>BIG STONE</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	931,248	1,260,111	2,404,805	1,249,049	2,096,245	1,401,220
Non-homestead	348,849	503,159	1,023,206	330,740	385,251	1,436,786
Total	1,280,097	1,763,270	3,428,011	1,579,789	2,481,496	2,838,006
Timber	613,850	4,614	238,318	333,077	38,156	0
Seas/Rec. Residential	5,274,534	170,481	4,253,244	1,924,880	139,937	225,022
Total Agricultural	7,168,481	1,938,365	7,919,573	3,837,746	2,659,589	3,063,028
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	3,877,390	133,459,575	7,887,475	9,676,291	9,041,394	992,040
Non-homestead	157,847	6,218,947	816,465	1,022,901	667,996	92,926
Total	4,035,237	139,678,522	8,703,940	10,699,192	9,709,390	1,084,966
Apartments	134,516	12,709,009	570,741	945,538	2,835,376	101,854
Seas/Rec. Commercial	96,733	191,184	296,753	298,195	23,140	7,793
Commercial Land & Buildings	639,689	41,404,913	3,029,678	5,337,960	4,212,136	316,197
Industrial Land & Buildings	106,589	28,859,905	684,258	469,360	3,307,335	35,646
Public Utility	106,291	1,220,007	191,680	534,436	693,167	151,514
Mineral	0	0	0	0	0	0
Railroad Operating Property	81,154	997,845	231,176	111,559	230,739	135,186
Total Non-Agricultural	5,202,552	225,061,385	13,708,226	18,396,240	21,011,283	1,833,156
TOTAL REAL PROPERTY	12,371,033	226,999,750	21,627,799	22,233,986	23,670,872	4,896,184
TOTAL PERSONAL PROPERTY	343,084	7,966,615	540,833	1,712,651	1,204,591	159,638
TOTAL REAL & PERS. PROPERTY	12,714,117	234,966,365	22,168,632	23,946,637	24,875,463	5,055,822
	<u>BLUE EARTH</u>	<u>BROWN</u>	<u>CARLTON</u>	<u>CARVER</u>	<u>CASS</u>	<u>CHIPPEWA</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	5,293,924	3,725,209	1,104,238	3,416,754	658,317	3,071,661
Non-homestead	3,563,830	1,983,829	153,018	888,298	166,176	2,401,886
Total	8,857,754	5,709,038	1,257,256	4,305,052	824,493	5,473,547
Timber	0	0	311,698	0	322,129	0
Seas/Rec. Residential	67,809	0	681,730	180,568	11,133,342	724
Total Agricultural	8,925,563	5,709,038	2,250,684	4,485,620	12,279,964	5,474,271
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	14,549,500	7,905,447	10,633,193	50,196,747	8,623,304	2,920,763
Non-homestead	1,390,042	550,274	599,076	3,103,479	590,964	302,417
Total	15,939,542	8,455,721	11,232,269	53,300,226	9,214,268	3,223,180
Apartments	3,049,860	448,857	399,930	2,109,839	172,134	197,745
Seas/Rec. Commercial	11,869	4,047	14,612	68,110	1,038,816	0
Commercial Land & Buildings	11,921,416	2,914,552	2,071,611	10,681,536	2,465,388	1,354,146
Industrial Land & Buildings	2,558,525	1,649,916	4,023,316	11,425,104	17,307	546,863
Public Utility	1,672,205	60,674	2,258,314	584,158	571,876	546,073
Mineral	0	0	0	0	0	0
Railroad Operating Property	144,591	56,555	337,392	48,933	172,288	110,563
Total Non-Agricultural	35,298,008	13,590,322	20,337,444	78,218,172	13,669,805	5,978,570
TOTAL REAL PROPERTY	44,223,571	19,299,360	22,588,128	82,703,792	25,949,769	11,452,841
TOTAL PERSONAL PROPERTY	1,340,010	183,117	2,321,472	1,767,869	1,995,555	417,932
TOTAL REAL & PERS. PROPERTY	45,563,581	19,482,477	24,909,600	84,471,661	27,945,324	11,870,773

TABLE 40
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1999

	<u>CHISAGO</u>	<u>CLAY</u>	<u>CLEARWATER</u>	<u>COOK</u>	<u>COTTONWOOD</u>	<u>CROW WING</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	3,383,090	3,764,284	885,095	15,971	3,258,407	873,122
Non-homestead	540,545	3,285,204	271,997	759	2,942,885	109,166
Total	3,923,635	7,049,488	1,157,092	16,730	6,201,292	982,288
Timber	2,082	2,833	86,596	63,181	0	667,558
Seas/Rec. Residential	801,101	51,719	244,465	4,073,391	9,906	15,372,575
Total Agricultural	4,726,818	7,104,040	1,488,153	4,153,302	6,211,198	17,022,421
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	18,026,932	13,392,925	1,001,518	2,291,938	2,304,292	17,624,951
Non-homestead	1,294,684	812,994	107,317	156,524	249,211	1,495,687
Total	19,321,616	14,205,919	1,108,835	2,448,462	2,553,503	19,120,638
Apartments	847,630	2,255,820	120,451	60,161	173,455	918,288
Seas/Rec. Commercial	88,173	22,291	6,014	394,669	0	1,016,215
Commercial Land & Buildings	3,528,607	5,134,768	400,573	627,728	922,538	9,768,552
Industrial Land & Buildings	744,418	1,669,330	65,706	0	832,964	740,106
Public Utility	1,082,841	62,580	3,018,042	32,716	59,413	483,217
Mineral	0	0	0	0	0	3,389
Railroad Operating Property	21,998	681,466	64,083	8,890	46,848	166,944
Total Non-Agricultural	25,653,307	24,032,174	4,783,704	3,572,626	4,588,721	32,217,349
TOTAL REAL PROPERTY	30,380,125	31,136,214	6,271,857	7,725,928	10,799,919	49,239,770
TOTAL PERSONAL PROPERTY	1,951,163	721,832	1,831,023	182,823	1,145,772	1,244,612
TOTAL REAL & PERS. PROPERTY	32,331,288	31,858,046	8,102,880	7,908,751	11,945,691	50,484,382
	<u>DAKOTA</u>	<u>DODGE</u>	<u>DOUGLAS</u>	<u>FARIBAULT</u>	<u>FILLMORE</u>	<u>FREEBORN</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	3,683,506	3,477,690	1,781,208	3,974,048	4,243,732	4,347,534
Non-homestead	1,867,123	1,661,967	540,438	3,901,398	1,938,875	2,742,293
Total	5,550,629	5,139,657	2,321,646	7,875,446	6,182,607	7,089,827
Timber	1,606	0	14,286	0	132	0
Seas/Rec. Residential	65,358	0	3,869,029	17,732	57,498	4,441
Total Agricultural	5,617,593	5,139,657	6,204,961	7,893,178	6,240,237	7,094,268
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	201,960,771	5,024,956	10,621,164	2,481,373	3,930,968	7,774,514
Non-homestead	9,116,067	355,984	964,247	315,671	493,214	501,551
Total	211,076,838	5,380,940	11,585,411	2,797,044	4,424,182	8,276,065
Apartments	23,954,698	246,899	937,986	160,882	352,439	571,799
Seas/Rec. Commercial	275,694	3,104	278,475	6,184	17,032	22,076
Commercial Land & Buildings	78,308,720	1,098,567	5,350,615	907,145	1,827,008	2,784,470
Industrial Land & Buildings	36,146,349	845,175	758,334	1,061,990	269,932	1,696,312
Public Utility	10,143,738	52,836	426,660	108,880	143,747	358,905
Mineral	0	0	0	0	0	0
Railroad Operating Property	578,148	28,315	27,086	144,293	0	146,727
Total Non-Agricultural	360,484,185	7,655,836	19,364,567	5,186,418	7,034,340	13,856,354
TOTAL REAL PROPERTY	366,101,778	12,795,493	25,569,528	13,079,596	13,274,577	20,950,622
TOTAL PERSONAL PROPERTY	11,534,004	448,485	423,066	307,752	521,145	1,583,623
TOTAL REAL & PERS. PROPERTY	377,635,782	13,243,978	25,992,594	13,387,348	13,795,722	22,534,245

TABLE 40
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1999

	<u>GOODHUE</u>	<u>GRANT</u>	<u>HENNEPIN</u>	<u>HOUSTON</u>	<u>HUBBARD</u>	<u>ISANTI</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	5,424,061	2,094,675	2,399,201	2,326,732	631,380	3,138,717
Non-homestead	1,959,697	1,671,939	1,855,542	523,952	267,135	541,099
Total	7,383,758	3,766,614	4,254,743	2,850,684	898,515	3,679,816
Timber	30,596	0	0	571	261,911	18,657
Seas/Rec. Residential	230,484	181,135	300,293	84,438	4,016,580	454,726
Total Agricultural	7,644,838	3,947,749	4,555,036	2,935,693	5,177,006	4,153,199
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	15,801,875	1,154,957	730,850,927	5,057,101	4,879,361	10,897,580
Non-homestead	1,226,165	136,087	51,426,350	492,440	454,910	714,651
Total	17,028,040	1,291,044	782,277,277	5,549,541	5,334,271	11,612,231
Apartments	1,425,466	93,518	118,296,050	287,942	142,618	713,543
Seas/Rec. Commercial	89,318	11,716	215,378	16,495	385,260	40,113
Commercial Land & Buildings	6,086,952	538,000	532,275,415	1,139,409	1,395,775	3,695,912
Industrial Land & Buildings	3,165,753	0	179,814,715	113,322	956,933	412,734
Public Utility	17,968,288	39,393	12,548,943	103,965	211,674	320,992
Mineral	0	0	0	0	0	0
Railroad Operating Property	101,818	79,480	2,963,834	33,367	21,778	84,376
Total Non-Agricultural	45,865,635	2,053,151	1,628,391,612	7,244,041	8,448,309	16,879,901
TOTAL REAL PROPERTY	53,510,473	6,000,900	1,632,946,648	10,179,734	13,625,315	21,033,100
TOTAL PERSONAL PROPERTY	1,087,188	338,033	38,307,355	406,564	856,984	641,077
TOTAL REAL & PERS. PROPERTY	54,597,661	6,338,933	1,671,254,003	10,586,298	14,482,299	21,674,177
	<u>ITASCA</u>	<u>JACKSON</u>	<u>KANABEC</u>	<u>KANDIYOHI</u>	<u>KITTSON</u>	<u>KOOCHICHING</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	506,715	3,890,570	1,486,409	3,978,059	1,574,057	299,295
Non-homestead	57,694	3,795,705	319,241	2,662,382	1,933,529	96,028
Total	564,409	7,686,275	1,805,650	6,640,441	3,507,586	395,323
Timber	651,910	0	176,992	13,067	3,654	105,719
Seas/Rec. Residential	4,428,527	47,161	649,299	2,555,489	60,702	425,972
Total Agricultural	5,644,846	7,733,436	2,631,941	9,208,997	3,571,942	927,014
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	14,026,575	1,718,907	3,361,269	13,976,959	590,515	2,508,666
Non-homestead	881,883	225,234	484,708	1,180,559	94,708	199,187
Total	14,908,458	1,944,141	3,845,977	15,157,518	685,223	2,707,853
Apartments	719,430	114,814	229,472	1,375,387	79,934	105,907
Seas/Rec. Commercial	338,287	7,487	32,183	89,943	1,110	23,614
Commercial Land & Buildings	4,730,772	907,937	896,477	5,776,697	269,338	789,192
Industrial Land & Buildings	3,094,313	568,598	365,909	1,559,835	5,726	2,296,831
Public Utility	11,515,965	184,181	15,158	189,332	980,531	252,233
Mineral	16,249	0	0	0	0	0
Railroad Operating Property	259,166	51,851	49,052	243,812	122,409	160,559
Total Non-Agricultural	35,582,640	3,779,009	5,434,228	24,392,524	2,144,271	6,336,189
TOTAL REAL PROPERTY	41,227,486	11,512,445	8,066,169	33,601,521	5,716,213	7,263,203
TOTAL PERSONAL PROPERTY	3,323,689	513,313	119,814	656,402	1,208,663	368,203
TOTAL REAL & PERS. PROPERTY	44,551,175	12,025,758	8,185,983	34,257,923	6,924,876	7,631,406

TABLE 40
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1999

	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
AGRICULTURAL						
Farm						
Homestead	2,320,333	10,040	287,960	2,887,513	1,309,589	2,686,866
Non-homestead	1,912,930	86	143,409	1,156,678	1,114,540	2,128,508
Total	4,233,263	10,126	431,369	4,044,191	2,424,129	4,815,374
Timber	0	752,960	154,603	0	0	0
Seas/Rec. Residential	4,279	1,743,664	633,184	813,061	100,077	727
Total Agricultural	4,237,542	2,506,750	1,219,156	4,857,252	2,524,206	4,816,101
NON-AGRICULTURAL						
Residential						
Homestead	927,843	3,905,424	936,822	8,371,467	842,195	5,997,465
Non-homestead	133,117	409,884	70,128	577,923	115,979	588,260
Total	1,060,960	4,315,308	1,006,950	8,949,390	958,174	6,585,725
Apartments	56,802	80,479	45,940	383,130	42,189	1,260,062
Seas/Rec. Commercial	4,165	138,253	170,922	98,259	6,142	3,286
Commercial Land & Buildings	274,008	1,139,756	326,170	1,376,803	235,348	3,157,360
Industrial Land & Buildings	410,053	229,765	176,946	1,531,876	67,242	2,538,401
Public Utility	49,513	177,863	34,878	165,077	97,751	463,535
Mineral	0	0	0	0	0	0
Railroad Operating Property	84,707	360,495	43,901	101,015	22,044	138,409
Total Non-Agricultural	1,940,208	6,441,919	1,805,707	12,605,550	1,428,890	14,146,778
TOTAL REAL PROPERTY	6,177,750	8,948,669	3,024,863	17,462,802	3,953,096	18,962,879
TOTAL PERSONAL PROPERTY	261,084	280,324	70,442	534,590	1,331,546	985,426
TOTAL REAL & PERS. PROPERTY	6,438,834	9,228,993	3,095,305	17,997,392	5,284,642	19,948,305
	MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS
AGRICULTURAL						
Farm						
Homestead	1,001,807	2,158,339	3,535,927	3,264,611	3,098,802	1,418,856
Non-homestead	692,745	2,687,587	4,066,671	1,323,646	1,529,533	223,891
Total	1,694,552	4,845,926	7,602,598	4,588,257	4,628,335	1,642,747
Timber	66,696	32,535	0	0	0	41,349
Seas/Rec. Residential	284,308	47,921	18,253	14,691	971,334	1,979,692
Total Agricultural	2,045,556	4,926,382	7,620,851	4,602,948	5,599,669	3,663,788
NON-AGRICULTURAL						
Residential						
Homestead	781,046	1,033,686	4,239,143	12,041,560	5,937,986	6,710,416
Non-homestead	88,437	109,404	422,226	597,051	542,078	640,874
Total	869,483	1,143,090	4,661,369	12,638,611	6,480,064	7,351,290
Apartments	54,106	77,428	301,225	1,248,912	309,167	434,429
Seas/Rec. Commercial	15,832	177	8,351	23,059	6,464	164,142
Commercial Land & Buildings	932,846	498,127	2,227,143	3,784,366	1,351,136	2,067,754
Industrial Land & Buildings	0	5,197	839,063	2,346,806	630,794	454,361
Public Utility	35,979	760,187	944,212	56,720	75,636	313,154
Mineral	0	0	0	0	0	0
Railroad Operating Property	33,532	110,684	117,297	30,558	108,945	0
Total Non-Agricultural	1,941,778	2,594,890	9,098,660	20,129,032	8,962,206	10,785,130
TOTAL REAL PROPERTY	3,987,334	7,521,272	16,719,511	24,731,980	14,561,875	14,448,918
TOTAL PERSONAL PROPERTY	205,272	1,801,278	1,212,687	297,075	590,922	758,198
TOTAL REAL & PERS. PROPERTY	4,192,606	9,322,550	17,932,198	25,029,055	15,152,797	15,207,116

TABLE 40
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1999

	<u>MORRISON</u>	<u>MOWER</u>	<u>MURRAY</u>	<u>NICOLLET</u>	<u>NOBLES</u>	<u>NORMAN</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	3,244,606	4,830,403	2,534,379	3,452,349	3,162,147	1,961,726
Non-homestead	569,483	2,902,432	2,654,379	1,504,160	3,391,096	2,562,106
Total	3,814,089	7,732,835	5,188,758	4,956,509	6,553,243	4,523,832
Timber	32,548	0	0	8,783	0	2,409
Seas/Rec. Residential	1,813,038	9,517	305,988	26,019	1,932	0
Total Agricultural	5,659,675	7,742,352	5,494,746	4,991,311	6,555,175	4,526,241
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	6,959,557	9,518,882	1,474,198	9,624,762	4,227,708	1,041,621
Non-homestead	624,091	533,893	146,160	694,991	491,515	144,877
Total	7,583,648	10,052,775	1,620,358	10,319,753	4,719,223	1,186,498
Apartments	536,752	641,421	70,305	961,363	569,512	79,781
Seas/Rec. Commercial	51,395	28,270	4,566	18,032	12,007	797
Commercial Land & Buildings	2,581,066	2,870,841	437,388	2,135,391	2,261,089	454,316
Industrial Land & Buildings	643,754	2,029,852	129,005	2,118,992	1,264,342	0
Public Utility	722,564	235,553	35,290	134,716	50,711	169,381
Mineral	0	0	0	0	0	0
Railroad Operating Property	221,774	51,644	0	0	54,707	104,249
Total Non-Agricultural	12,340,953	15,910,356	2,296,912	15,688,247	8,931,591	1,995,022
TOTAL REAL PROPERTY	18,000,628	23,652,708	7,791,658	20,679,558	15,486,766	6,521,263
TOTAL PERSONAL PROPERTY	1,144,177	749,715	569,347	417,029	236,443	132,927
TOTAL REAL & PERS. PROPERTY	19,144,805	24,402,423	8,361,005	21,096,587	15,723,209	6,654,190
	<u>OLMSTED</u>	<u>OTTER TAIL</u>	<u>PENNINGTON</u>	<u>PINE</u>	<u>PIPESTONE</u>	<u>POLK</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	5,021,933	4,343,547	1,101,086	2,058,084	1,570,126	4,374,145
Non-homestead	1,638,645	1,966,731	684,049	431,071	1,502,676	6,717,370
Total	6,660,578	6,310,278	1,785,135	2,489,155	3,072,802	11,091,515
Timber	0	201,155	1,120	95,819	0	0
Seas/Rec. Residential	63,137	7,847,985	4,229	2,794,532	1,870	796,019
Total Agricultural	6,723,715	14,359,418	1,790,484	5,379,506	3,074,672	11,887,534
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	51,758,153	13,345,950	3,290,977	5,551,126	1,657,874	6,642,993
Non-homestead	3,889,778	1,144,399	263,378	790,710	179,734	603,342
Total	55,647,931	14,490,349	3,554,355	6,341,836	1,837,608	7,246,335
Apartments	4,890,200	1,195,165	315,793	341,868	112,808	687,138
Seas/Rec. Commercial	8,745	394,982	0	62,339	645	7,365
Commercial Land & Buildings	33,044,405	5,143,973	1,469,605	2,934,676	795,557	2,940,180
Industrial Land & Buildings	3,744,170	980,589	383,929	154,945	424,030	1,268,076
Public Utility	680,276	2,070,441	77,020	335,299	99,328	475,935
Mineral	0	0	0	0	0	0
Railroad Operating Property	63,272	272,433	30,930	234,661	97,924	408,404
Total Non-Agricultural	98,078,999	24,547,932	5,831,632	10,405,624	3,367,900	13,033,433
TOTAL REAL PROPERTY	104,802,714	38,907,350	7,622,116	15,785,130	6,442,572	24,920,967
TOTAL PERSONAL PROPERTY	1,663,954	1,104,915	1,189,268	1,033,304	344,741	1,900,933
TOTAL REAL & PERS. PROPERTY	106,466,668	40,012,265	8,811,384	16,818,434	6,787,313	26,821,900

TABLE 40
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1999

	<u>POPE</u>	<u>RAMSEY</u>	<u>RED LAKE</u>	<u>REDWOOD</u>	<u>RENVILLE</u>	<u>RICE</u>
AGRICULTURAL						
Farm						
Homestead	1,916,361	32,642	614,042	4,372,528	5,311,322	3,887,520
Non-homestead	1,135,208	178,644	601,698	4,408,068	4,373,112	1,404,251
Total	3,051,569	211,286	1,215,740	8,780,596	9,684,434	5,291,771
Timber	7,337	0	5,051	0	0	0
Seas/Rec. Residential	879,234	202,387	0	309	11,768	417,428
Total Agricultural	3,938,140	413,673	1,220,791	8,780,905	9,696,202	5,709,199
NON-AGRICULTURAL						
Residential						
Homestead	2,456,383	239,130,810	542,834	3,143,090	2,793,785	19,564,200
Non-homestead	299,318	13,290,631	45,365	303,819	260,684	1,326,769
Total	2,755,701	252,421,441	588,199	3,446,909	3,054,469	20,890,969
Apartments	234,439	41,636,321	62,882	300,172	355,288	1,536,269
Seas/Rec. Commercial	38,789	45,013	1,000	0	9,668	50,078
Commercial Land & Buildings	805,146	139,929,528	199,688	1,392,654	939,651	5,624,483
Industrial Land & Buildings	132,340	43,146,304	15,262	655,188	1,514,944	1,713,604
Public Utility	68,692	5,288,323	326,680	96,464	239,868	464,553
Mineral	0	0	0	0	0	0
Railroad Operating Property	49,420	2,356,001	20,745	26,627	38,241	148,250
Total Non-Agricultural	4,084,585	484,822,931	1,214,456	5,918,014	6,152,129	30,428,293
TOTAL REAL PROPERTY	8,022,725	485,236,604	2,435,247	14,698,919	15,848,331	36,137,492
TOTAL PERSONAL PROPERTY	527,513	20,763,049	907,808	236,793	428,597	1,289,319
TOTAL REAL & PERS. PROPERTY	8,550,238	505,999,653	3,343,055	14,935,712	16,276,928	37,426,811
	<u>ROCK</u>	<u>ROSEAU</u>	<u>SCOTT</u>	<u>SHERBURNE</u>	<u>SIBLEY</u>	<u>ST. LOUIS</u>
AGRICULTURAL						
Farm						
Homestead	1,893,692	1,937,810	4,478,548	3,413,712	4,081,455	843,678
Non-homestead	2,324,187	886,431	1,046,077	575,835	2,354,489	63,984
Total	4,217,879	2,824,241	5,524,625	3,989,547	6,435,944	907,662
Timber	0	27,797	0	0	0	1,662,075
Seas/Rec. Residential	0	155,330	241,651	657,893	1,198	9,890,749
Total Agricultural	4,217,879	3,007,368	5,766,276	4,647,440	6,437,142	12,460,486
NON-AGRICULTURAL						
Residential						
Homestead	1,855,823	2,954,328	50,501,525	21,504,442	3,300,910	66,014,443
Non-homestead	199,830	273,549	2,811,955	1,533,778	286,050	5,415,441
Total	2,055,653	3,227,877	53,313,480	23,038,220	3,586,960	71,429,884
Apartments	129,768	321,806	1,846,976	1,975,686	143,320	5,886,805
Seas/Rec. Commercial	0	12,236	77,742	70,150	5,213	522,364
Commercial Land & Buildings	778,788	1,476,363	9,825,399	7,458,554	575,952	25,455,446
Industrial Land & Buildings	393,479	1,325,830	10,715,260	2,746,360	606,578	6,733,832
Public Utility	70,845	699,806	1,084,925	22,912,426	88,326	6,432,891
Mineral	0	0	0	0	0	186,498
Railroad Operating Property	46,054	52,071	223,504	187,203	0	3,713,388
Total Non-Agricultural	3,474,587	7,115,989	77,087,286	58,388,856	5,007,674	120,361,108
TOTAL REAL PROPERTY	7,692,466	10,123,357	82,853,562	63,036,296	11,444,816	132,821,594
TOTAL PERSONAL PROPERTY	92,410	460,225	1,841,843	1,468,272	249,510	8,776,875
TOTAL REAL & PERS. PROPERTY	7,784,876	10,583,582	84,695,405	64,504,568	11,694,326	141,598,469

TABLE 40
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1999

	STEARNS	STEELE	STEVENS	SWIFT	TODD	TRAVERSE
AGRICULTURAL						
Farm						
Homestead	6,305,092	2,978,773	2,070,028	2,474,212	2,490,855	1,503,437
Non-homestead	1,452,122	1,329,197	1,857,374	2,211,756	562,984	2,155,356
Total	7,757,214	4,307,970	3,927,402	4,685,968	3,053,839	3,658,793
Timber	0	0	0	0	60,934	0
Seas/Rec. Residential	2,375,253	48,483	10,595	3,799	1,819,856	73,795
Total Agricultural	10,132,467	4,356,453	3,937,997	4,689,767	4,934,629	3,732,588
NON-AGRICULTURAL						
Residential						
Homestead	41,736,104	11,806,506	1,861,100	1,657,976	4,627,591	579,702
Non-homestead	2,575,109	669,032	253,165	214,096	495,815	93,104
Total	44,311,213	12,475,538	2,114,265	1,872,072	5,123,406	672,806
Apartments	6,623,489	820,737	231,042	123,304	229,154	55,055
Seas/Rec. Commercial	174,373	11,414	1,036	0	90,526	987
Commercial Land & Buildings	24,483,072	4,511,200	1,018,467	981,417	1,435,952	240,993
Industrial Land & Buildings	6,686,249	3,213,008	69,801	247,910	169,448	90,117
Public Utility	502,004	337,005	69,645	210,203	188,144	78,732
Mineral	0	0	0	0	0	0
Railroad Operating Property	259,410	148,964	147,003	199,066	223,791	20,654
Total Non-Agricultural	83,039,810	21,517,866	3,651,259	3,633,972	7,460,421	1,159,344
TOTAL REAL PROPERTY	93,172,277	25,874,319	7,589,256	8,323,739	12,395,050	4,891,932
TOTAL PERSONAL PROPERTY	2,762,056	708,142	435,240	461,376	631,349	226,937
TOTAL REAL & PERS. PROPERTY	95,934,333	26,582,461	8,024,496	8,785,115	13,026,399	5,118,869
	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
AGRICULTURAL						
Farm						
Homestead	2,814,572	979,542	3,474,875	3,417,534	2,758,789	1,963,722
Non-homestead	736,001	252,817	2,099,616	1,454,122	2,019,663	2,796,983
Total	3,550,573	1,232,359	5,574,491	4,871,656	4,778,452	4,760,705
Timber	13,724	12,109	0	51,774	0	0
Seas/Rec. Residential	408,971	316,689	55,437	1,160,979	19,942	0
Total Agricultural	3,973,268	1,561,157	5,629,928	6,084,409	4,798,394	4,760,705
NON-AGRICULTURAL						
Residential						
Homestead	6,246,512	2,782,286	5,709,542	133,182,549	1,865,405	1,013,242
Non-homestead	554,537	384,833	453,851	7,555,249	171,945	114,838
Total	6,801,049	3,167,119	6,163,393	140,737,798	2,037,350	1,128,080
Apartments	304,438	238,353	519,325	5,547,661	176,459	76,249
Seas/Rec. Commercial	40,626	18,272	7,112	211,386	5,139	2,957
Commercial Land & Buildings	1,728,744	1,264,232	1,476,873	40,835,021	690,107	445,285
Industrial Land & Buildings	643,385	208,485	850,575	2,573,395	753,098	0
Public Utility	111,225	268,713	145,440	4,604,642	36,117	13,682
Mineral	0	0	0	0	0	0
Railroad Operating Property	36,859	111,481	41,711	248,903	85,783	170,924
Total Non-Agricultural	9,666,326	5,276,655	9,204,429	194,758,806	3,784,053	1,837,177
TOTAL REAL PROPERTY	13,639,594	6,837,812	14,834,357	200,843,215	8,582,447	6,597,882
TOTAL PERSONAL PROPERTY	355,250	853,075	487,303	6,598,460	301,580	214,422
TOTAL REAL & PERS. PROPERTY	13,994,844	7,690,887	15,321,660	207,441,675	8,884,027	6,812,304

TABLE 40
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1999

	<u>WINONA</u>	<u>WRIGHT</u>	<u>YELLOW MEDICINE</u>	<u>STATEWIDE TOTAL</u>	<u>PERCENT DISTRIBUTION</u>
<u>AGRICULTURAL</u>					
Farm					
Homestead	2,568,401	5,728,996	3,278,026	227,275,677	4.61%
Non-homestead	549,761	1,177,311	2,784,139	134,967,229	2.74%
Total	3,118,162	6,906,307	6,062,165	362,242,906	7.35%
Timber	15,144	0	0	7,209,115	0.14%
Seas/Rec. Residential	119,303	2,742,152	0	103,942,950	2.11%
Total Agricultural	3,252,609	9,648,459	6,062,165	473,394,971	9.60%
<u>NON-AGRICULTURAL</u>					
Residential					
Homestead	14,060,883	33,436,154	1,992,911	2,194,164,003	44.51%
Non-homestead	1,408,947	2,569,757	228,593	146,485,656	2.97%
Total	15,469,830	36,005,911	2,221,504	2,340,649,659	47.48%
Apartments	1,777,245	2,220,449	143,326	266,071,981	5.40%
Seas/Rec. Commercial	23,217	186,518	2,426	8,268,520	0.17%
Commercial Land & Buildings	5,300,358	8,282,101	722,980	1,117,828,147	22.68%
Industrial Land & Buildings	2,721,013	2,249,503	396,140	403,812,705	8.19%
Public Utility	206,072	14,575,326	91,438	136,367,831	2.77%
Mineral	0	0	0	206,136	0.00%
Railroad Operating Property	109,460	190,780	57,283	20,349,442	0.41%
Total Non-Agricultural	25,607,195	63,710,588	3,635,097	4,293,594,509	87.10%
TOTAL REAL PROPERTY	28,859,804	73,359,047	9,697,262	4,766,989,480	96.70%
TOTAL PERSONAL PROPERTY	784,777	1,940,859	439,048	162,733,637	3.30%
TOTAL REAL & PERS. PROPERTY	29,644,581	75,299,906	10,136,310	4,929,723,117	100.00%

* Total Non-Agricultural net tax includes any values reported for that Class 5 property not able to be classified in any other category:

Aitkin	2,343	Pope	58
Carver	266	Rice	87
Cass	17,728	Sherburne	257
Chisago	18,024	Sibley	1,325
		Total	<u>40,088</u>

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1999

	<u>AITKIN</u>	<u>ANOKA</u>	<u>BECKER</u>	<u>BELTRAMI</u>	<u>BENTON</u>	<u>BIG STONE</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	660,416	1,094,000	2,203,962	1,130,387	1,869,223	1,365,909
Non-homestead	348,849	500,843	1,023,206	330,740	384,666	1,436,786
Total	1,009,265	1,594,843	3,227,168	1,461,127	2,253,890	2,802,695
Timber	613,850	4,614	238,318	333,077	38,136	0
Seas/Rec. Residential	5,274,534	170,481	4,253,244	1,924,880	139,937	225,022
Total Agricultural	6,897,649	1,770,058	7,718,730	3,719,084	2,431,963	3,027,717
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	2,486,563	112,081,161	6,638,370	8,381,459	7,607,986	861,854
Non-homestead	157,847	6,218,947	816,465	1,022,901	667,996	92,926
Total	2,644,410	118,300,108	7,454,835	9,404,360	8,275,982	954,780
Apartments	134,516	12,709,009	570,741	945,538	2,835,376	101,854
Seas/Rec. Commercial	96,733	191,184	296,753	298,195	23,140	7,793
Commercial Land & Buildings	639,689	41,404,913	3,029,678	5,337,960	4,212,136	316,197
Industrial Land & Buildings	106,589	28,859,905	684,258	469,360	3,307,335	35,646
Public Utility	106,291	1,220,007	191,680	534,436	693,167	151,514
Mineral	0	0	0	0	0	0
Railroad Operating Property	81,154	997,845	231,176	111,559	230,739	135,186
Total Non-Agricultural	3,811,725	203,682,971	12,459,121	17,101,408	19,577,875	1,702,970
TOTAL REAL PROPERTY	10,709,374	205,453,029	20,177,851	20,820,492	22,009,838	4,730,687
TOTAL PERSONAL PROPERTY	343,084	7,966,615	540,833	1,712,651	1,204,591	159,638
TOTAL REAL & PERS. PROPERTY	11,052,458	213,419,644	20,718,684	22,533,143	23,214,429	4,890,325
	<u>BLUE EARTH</u>	<u>BROWN</u>	<u>CARLTON</u>	<u>CARVER</u>	<u>CASS</u>	<u>CHIPPEWA</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	5,016,299	3,560,315	964,811	3,012,911	567,677	2,974,576
Non-homestead	3,563,830	1,983,829	152,882	845,577	166,176	2,401,886
Total	8,580,129	5,544,144	1,117,694	3,858,488	733,853	5,376,462
Timber	0	0	311,497	0	322,129	0
Seas/Rec. Residential	67,809	0	681,730	180,568	11,133,342	724
Total Agricultural	8,647,938	5,544,144	2,110,921	4,039,056	12,189,324	5,377,186
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	12,052,026	6,596,660	9,059,194	45,323,921	7,091,884	2,496,950
Non-homestead	1,390,042	550,274	599,076	3,103,479	590,964	302,417
Total	13,442,068	7,146,934	9,658,270	48,427,400	7,682,848	2,799,367
Apartments	3,049,860	448,857	399,930	2,109,839	172,134	197,745
Seas/Rec. Commercial	11,869	4,047	14,612	68,110	1,038,816	0
Commercial Land & Buildings	11,921,416	2,914,552	2,071,611	10,681,536	2,465,388	1,354,146
Industrial Land & Buildings	2,558,525	1,649,916	4,023,316	11,425,104	17,307	546,863
Public Utility	1,672,205	60,674	2,258,314	584,158	571,876	546,073
Mineral	0	0	0	0	0	0
Railroad Operating Property	144,591	56,555	337,392	48,933	172,288	110,563
Total Non-Agricultural	32,800,534	12,281,535	18,763,445	73,345,346	12,138,385	5,554,757
TOTAL REAL PROPERTY	41,448,472	17,825,679	20,874,366	77,384,402	24,327,709	10,931,943
TOTAL PERSONAL PROPERTY	1,340,010	183,117	2,321,472	1,767,869	1,995,555	417,932
TOTAL REAL & PERS. PROPERTY	42,788,482	18,008,796	23,195,838	79,152,271	26,323,264	11,349,875

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1999

	<u>CHISAGO</u>	<u>CLAY</u>	<u>CLEARWATER</u>	<u>COOK</u>	<u>COTTONWOOD</u>	<u>CROW WING</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	2,920,495	3,587,947	787,850	10,051	3,175,334	676,137
Non-homestead	539,107	3,285,170	271,997	759	2,942,885	109,166
Total	3,459,602	6,873,117	1,059,847	10,810	6,118,219	785,303
Timber	2,076	2,833	86,596	63,181	0	667,558
Seas/Rec. Residential	801,101	51,719	244,465	4,073,391	9,906	15,372,575
Total Agricultural	4,262,841	6,927,703	1,390,908	4,147,382	6,128,125	16,825,436
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	15,325,694	11,273,251	836,104	1,464,526	1,978,440	13,260,310
Non-homestead	1,294,684	812,994	107,317	156,524	249,211	1,495,687
Total	16,620,378	12,086,245	943,421	1,621,050	2,227,651	14,755,997
Apartments	847,630	1,347,668	120,451	60,161	173,455	918,288
Seas/Rec. Commercial	88,173	22,291	6,014	394,669	0	1,016,215
Commercial Land & Buildings	3,528,607	2,961,685	400,573	627,728	922,538	9,768,552
Industrial Land & Buildings	744,418	916,134	65,706	0	832,964	740,106
Public Utility	1,082,841	62,166	3,018,042	32,716	59,413	483,217
Mineral	0	0	0	0	0	3,389
Railroad Operating Property	21,998	681,466	64,083	8,890	46,848	166,944
Total Non-Agricultural	22,952,069	18,077,656	4,618,290	2,745,214	4,262,869	27,852,708
TOTAL REAL PROPERTY	27,214,910	25,005,359	6,009,198	6,892,596	10,390,994	44,678,144
TOTAL PERSONAL PROPERTY	1,951,163	672,236	1,831,023	182,823	1,145,772	1,244,612
TOTAL REAL & PERS. PROPERTY	29,166,073	25,677,595	7,840,221	7,075,419	11,536,766	45,922,756
	<u>DAKOTA</u>	<u>DODGE</u>	<u>DOUGLAS</u>	<u>FARIBAULT</u>	<u>FILLMORE</u>	<u>FREEBORN</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	3,285,514	3,293,569	1,577,720	3,842,132	3,967,615	4,163,589
Non-homestead	1,827,209	1,661,869	540,438	3,901,398	1,938,875	2,742,293
Total	5,112,723	4,955,438	2,118,158	7,743,530	5,906,490	6,905,882
Timber	1,606	0	14,286	0	132	0
Seas/Rec. Residential	65,358	0	3,869,029	17,732	57,498	4,441
Total Agricultural	5,179,687	4,955,536	6,001,473	7,761,262	5,964,120	6,910,323
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	175,227,337	4,236,984	8,813,772	2,036,977	3,301,147	6,453,188
Non-homestead	9,116,067	355,984	964,247	315,671	493,214	501,551
Total	184,343,404	4,592,968	9,778,019	2,352,648	3,794,361	6,954,739
Apartments	23,954,698	246,899	937,986	160,882	352,439	571,799
Seas/Rec. Commercial	275,694	3,104	278,475	6,184	17,032	22,076
Commercial Land & Buildings	78,308,720	1,098,567	5,350,615	907,145	1,827,008	2,784,470
Industrial Land & Buildings	36,146,349	845,175	758,334	1,061,990	269,932	1,696,312
Public Utility	10,143,738	52,836	426,660	108,880	143,747	358,905
Mineral	0	0	0	0	0	0
Railroad Operating Property	578,148	28,315	27,086	144,293	0	146,727
Total Non-Agricultural	333,750,751	6,867,864	17,557,175	4,742,022	6,404,519	12,535,028
TOTAL REAL PROPERTY	338,930,438	11,823,400	23,558,648	12,503,284	12,368,639	19,445,351
TOTAL PERSONAL PROPERTY	11,534,004	448,485	423,066	307,752	521,145	1,583,623
TOTAL REAL & PERS. PROPERTY	350,464,442	12,271,885	23,981,714	12,811,036	12,889,784	21,028,974

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1999

	<u>GOODHUE</u>	<u>GRANT</u>	<u>HENNEPIN</u>	<u>HOUSTON</u>	<u>HUBBARD</u>	<u>ISANTI</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	5,008,276	2,016,438	2,165,365	2,133,832	539,773	2,722,627
Non-homestead	1,959,697	1,666,340	1,837,825	523,952	267,135	541,099
Total	6,967,973	3,682,778	4,003,190	2,657,784	806,908	3,263,726
Timber	30,596	0	0	571	261,911	18,657
Seas/Rec. Residential	230,484	181,135	300,293	84,438	4,016,580	454,726
Total Agricultural	7,229,053	3,863,923	4,303,483	2,742,793	5,085,399	3,737,109
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	13,295,977	977,123	652,399,593	4,130,372	3,883,105	9,192,277
Non-homestead	1,226,165	136,087	51,426,350	492,440	454,910	714,651
Total	14,522,142	1,113,210	703,825,943	4,622,812	4,338,015	9,906,928
Apartments	1,425,466	93,518	118,296,050	287,942	142,618	713,543
Seas/Rec. Commercial	89,318	11,716	215,378	16,495	385,260	40,113
Commercial Land & Buildings	6,086,952	538,000	532,275,415	1,139,409	1,395,775	3,695,912
Industrial Land & Buildings	3,165,753	0	179,814,715	113,322	956,933	412,734
Public Utility	17,968,288	39,393	12,548,943	103,965	211,674	320,992
Mineral	0	0	0	0	0	0
Railroad Operating Property	101,818	79,480	2,963,834	33,367	21,778	84,376
Total Non-Agricultural	43,359,737	1,875,317	1,549,940,278	6,317,312	7,452,053	15,174,598
TOTAL REAL PROPERTY	50,588,790	5,739,240	1,554,243,761	9,060,105	12,537,452	18,911,707
TOTAL PERSONAL PROPERTY	1,087,188	338,033	38,307,355	406,564	856,984	641,077
TOTAL REAL & PERS. PROPERTY	51,675,978	6,077,273	1,592,551,116	9,466,669	13,394,436	19,552,784
	<u>ITASCA</u>	<u>JACKSON</u>	<u>KANABEC</u>	<u>KANDIYOHI</u>	<u>KITTSON</u>	<u>KOOCHICHIING</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	273,526	3,771,621	1,331,891	3,781,157	1,533,330	247,635
Non-homestead	57,514	3,795,705	319,241	2,661,792	1,933,529	95,591
Total	331,039	7,567,326	1,651,132	6,442,949	3,466,859	343,226
Timber	650,746	0	176,992	13,067	3,654	105,293
Seas/Rec. Residential	4,428,527	47,161	649,299	2,555,489	60,702	425,972
Total Agricultural	5,410,314	7,614,487	2,477,423	9,011,505	3,531,215	874,491
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	8,153,117	1,420,367	2,810,186	11,904,672	494,898	1,976,755
Non-homestead	881,883	225,234	484,708	1,180,559	94,708	199,187
Total	9,035,000	1,645,601	3,294,894	13,085,231	589,606	2,175,942
Apartments	719,430	114,814	229,472	1,375,387	79,934	105,907
Seas/Rec. Commercial	338,287	7,487	32,183	89,943	1,110	23,614
Commercial Land & Buildings	4,730,772	907,937	896,477	5,776,697	269,338	789,192
Industrial Land & Buildings	3,094,313	568,598	365,909	1,559,835	5,726	2,296,831
Public Utility	11,515,965	184,181	15,158	189,332	980,531	252,233
Mineral	16,249	0	0	0	0	0
Railroad Operating Property	259,166	51,851	49,052	243,812	122,409	160,559
Total Non-Agricultural	29,709,182	3,480,469	4,883,145	22,320,237	2,048,654	5,804,278
TOTAL REAL PROPERTY	35,119,496	11,094,956	7,360,568	31,331,742	5,579,869	6,678,769
TOTAL PERSONAL PROPERTY	3,323,689	513,313	119,814	656,402	1,208,663	368,203
TOTAL REAL & PERS. PROPERTY	38,443,185	11,608,269	7,480,382	31,988,144	6,788,532	7,046,972

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1999

	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
<u>AGRICULTURAL</u>						
Farm						
Homestead	2,248,989	6,024	261,920	2,658,248	1,250,356	2,554,367
Non-homestead	1,912,930	86	143,074	1,156,678	1,114,540	2,128,508
Total	4,161,919	6,110	404,996	3,814,926	2,364,896	4,682,875
Timber	0	752,960	154,206	0	0	0
Seas/Rec. Residential	4,279	1,743,664	633,184	813,061	100,077	727
Total Agricultural	4,166,198	2,502,734	1,192,386	4,627,987	2,464,973	4,683,602
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	770,320	2,152,884	776,313	6,931,623	707,044	5,017,123
Non-homestead	133,117	409,884	70,128	577,923	115,979	588,260
Total	903,437	2,562,768	846,441	7,509,546	823,023	5,605,383
Apartments	56,802	80,479	45,940	383,130	42,189	1,260,062
Seas/Rec. Commercial	4,165	138,253	170,922	98,259	6,142	3,286
Commercial Land & Buildings	274,008	1,139,756	326,170	1,376,803	235,348	3,157,360
Industrial Land & Buildings	410,053	229,765	176,946	1,531,876	67,242	2,538,401
Public Utility	49,513	177,863	34,878	165,077	97,751	463,535
Mineral	0	0	0	0	0	0
Railroad Operating Property	84,707	360,495	43,901	101,015	22,044	138,409
Total Non-Agricultural	1,782,685	4,689,379	1,645,198	11,165,706	1,293,739	13,166,436
TOTAL REAL PROPERTY	5,948,883	7,192,113	2,837,584	15,793,693	3,758,712	17,850,038
TOTAL PERSONAL PROPERTY	261,084	280,324	70,442	534,590	1,331,546	985,426
TOTAL REAL & PERS. PROPERTY	6,209,967	7,472,437	2,908,026	16,328,283	5,090,258	18,835,464
	MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS
<u>AGRICULTURAL</u>						
Farm						
Homestead	965,824	2,065,869	3,408,384	3,022,609	2,893,986	1,270,675
Non-homestead	692,745	2,687,587	4,066,671	1,323,646	1,525,826	223,679
Total	1,658,569	4,753,456	7,475,055	4,346,255	4,419,812	1,494,354
Timber	66,696	32,535	0	0	0	41,348
Seas/Rec. Residential	284,308	47,921	18,253	14,691	971,334	1,979,692
Total Agricultural	2,009,573	4,833,912	7,493,308	4,360,946	5,391,146	3,515,394
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	679,944	850,937	3,469,912	10,150,903	4,968,642	5,747,296
Non-homestead	88,437	109,404	422,226	597,051	542,078	640,874
Total	768,381	960,341	3,892,138	10,747,954	5,510,720	6,388,170
Apartments	54,106	77,428	301,225	1,248,912	309,167	434,429
Seas/Rec. Commercial	15,832	177	8,351	23,059	6,464	164,142
Commercial Land & Buildings	932,846	498,127	2,227,143	3,784,366	1,351,136	2,067,754
Industrial Land & Buildings	0	5,197	839,063	2,346,806	630,794	454,361
Public Utility	35,979	760,187	944,212	56,720	75,636	313,154
Mineral	0	0	0	0	0	0
Railroad Operating Property	33,532	110,684	117,297	30,558	108,945	0
Total Non-Agricultural	1,840,676	2,412,141	8,329,429	18,238,375	7,992,862	9,822,010
TOTAL REAL PROPERTY	3,850,249	7,246,053	15,822,737	22,599,321	13,384,008	13,337,404
TOTAL PERSONAL PROPERTY	205,272	1,801,278	1,212,687	297,075	590,922	758,198
TOTAL REAL & PERS. PROPERTY	4,055,521	9,047,331	17,035,424	22,896,396	13,974,930	14,095,602

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1999

	<u>MORRISON</u>	<u>MOWER</u>	<u>MURRAY</u>	<u>NICOLLET</u>	<u>NOBLES</u>	<u>NORMAN</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	2,897,299	4,612,785	2,440,813	3,298,459	3,035,950	1,905,163
Non-homestead	569,483	2,902,432	2,654,379	1,504,157	3,391,096	2,562,106
Total	3,466,782	7,515,217	5,095,192	4,802,616	6,427,046	4,467,269
Timber	32,548	0	0	8,783	0	2,409
Seas/Rec. Residential	1,813,038	9,517	305,988	26,019	1,932	0
Total Agricultural	5,312,368	7,524,734	5,401,180	4,837,421	6,428,978	4,469,678
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	5,813,169	7,855,840	1,205,202	7,806,827	3,503,194	884,131
Non-homestead	624,091	533,893	146,160	694,991	491,515	144,877
Total	6,437,260	8,389,733	1,351,362	8,501,818	3,994,709	1,029,008
Apartments	536,752	641,421	70,305	961,363	569,512	79,781
Seas/Rec. Commercial	51,395	28,270	4,566	18,032	12,007	797
Commercial Land & Buildings	2,581,066	2,870,841	437,388	2,135,391	2,261,089	454,316
Industrial Land & Buildings	643,754	2,029,852	129,005	2,118,992	1,264,342	0
Public Utility	722,564	235,553	35,290	134,716	50,711	169,381
Mineral	0	0	0	0	0	0
Railroad Operating Property	221,774	51,644	0	0	54,707	104,249
Total Non-Agricultural	11,194,565	14,247,314	2,027,916	13,870,312	8,207,077	1,837,532
TOTAL REAL PROPERTY	16,506,933	21,772,048	7,429,096	18,707,733	14,636,055	6,307,210
TOTAL PERSONAL PROPERTY	1,144,177	749,715	569,347	417,029	236,443	132,927
TOTAL REAL & PERS. PROPERTY	17,651,110	22,521,763	7,998,443	19,124,762	14,872,498	6,440,137
	<u>OLMSTED</u>	<u>OTTER TAIL</u>	<u>PENNINGTON</u>	<u>PINE</u>	<u>PIPESTONE</u>	<u>POLK</u>
<u>AGRICULTURAL</u>						
Farm						
Homestead	4,573,515	3,900,245	1,037,084	1,796,933	1,501,485	4,209,114
Non-homestead	1,638,645	1,966,731	684,049	429,163	1,502,676	6,717,370
Total	6,212,160	5,866,976	1,721,133	2,226,097	3,004,161	10,926,484
Timber	0	201,155	1,120	95,647	0	0
Seas/Rec. Residential	63,137	7,847,985	4,229	2,794,532	1,870	796,019
Total Agricultural	6,275,297	13,916,116	1,726,482	5,116,276	3,006,031	11,722,503
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	44,609,716	10,947,848	2,869,414	4,630,969	1,387,525	5,640,670
Non-homestead	3,889,778	1,144,399	263,378	790,710	179,734	603,342
Total	48,499,494	12,092,247	3,132,792	5,421,679	1,567,259	6,244,012
Apartments	4,890,200	1,195,165	315,793	341,868	112,808	539,476
Seas/Rec. Commercial	8,745	394,982	0	62,339	645	7,365
Commercial Land & Buildings	33,044,405	5,143,973	1,469,605	2,934,676	795,557	2,410,356
Industrial Land & Buildings	3,744,170	980,589	383,929	154,945	424,030	958,438
Public Utility	680,276	2,070,441	77,020	335,299	99,328	475,754
Mineral	0	0	0	0	0	0
Railroad Operating Property	63,272	272,433	30,930	234,661	97,924	408,404
Total Non-Agricultural	90,930,562	22,149,830	5,410,069	9,485,467	3,097,551	11,043,805
TOTAL REAL PROPERTY	97,205,859	36,065,946	7,136,551	14,601,743	6,103,582	22,766,308
TOTAL PERSONAL PROPERTY	1,663,954	1,104,915	1,189,268	1,033,304	344,741	1,897,833
TOTAL REAL & PERS. PROPERTY	98,869,813	37,170,861	8,325,819	15,635,047	6,448,323	24,664,141

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1999

	POPE	RAMSEY	RED LAKE	REDWOOD	RENVILLE	RICE
<u>AGRICULTURAL</u>						
Farm						
Homestead	1,809,855	28,951	598,539	4,253,464	5,154,426	3,566,623
Non-homestead	1,132,201	178,644	601,698	4,408,068	4,373,112	1,404,251
Total	2,942,056	207,595	1,200,237	8,661,532	9,527,538	4,970,874
Timber	7,337	0	5,051	0	0	0
Seas/Rec. Residential	879,234	202,387	0	309	11,768	417,428
Total Agricultural	3,828,627	409,982	1,205,288	8,661,841	9,539,306	5,388,302
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	2,052,901	208,418,445	511,682	2,639,017	2,347,182	16,542,984
Non-homestead	299,318	13,290,631	45,365	303,819	260,684	1,326,769
Total	2,352,219	221,709,076	557,047	2,942,836	2,607,866	17,869,753
Apartments	234,439	41,636,321	62,882	300,172	355,288	1,536,269
Seas/Rec. Commercial	38,789	45,013	1,000	0	9,668	50,078
Commercial Land & Buildings	805,146	139,929,528	199,688	1,392,654	939,651	5,624,483
Industrial Land & Buildings	132,340	43,146,304	15,262	655,188	1,514,944	1,713,604
Public Utility	68,692	5,288,323	326,680	96,464	239,868	464,553
Mineral	0	0	0	0	0	0
Railroad Operating Property	49,420	2,356,001	20,745	26,627	38,241	148,250
Total Non-Agricultural	3,681,103	454,110,566	1,183,304	5,413,941	5,705,526	27,407,077
TOTAL REAL PROPERTY	7,509,730	454,520,548	2,388,592	14,075,782	15,244,832	32,795,379
TOTAL PERSONAL PROPERTY	527,513	20,763,049	907,808	236,793	428,597	1,289,319
TOTAL REAL & PERS. PROPERTY	8,037,243	475,283,597	3,296,400	14,312,575	15,673,429	34,084,698
	ROCK	ROSEAU	SCOTT	SHERBURNE	SIBLEY	ST. LOUIS
<u>AGRICULTURAL</u>						
Farm						
Homestead	1,814,257	1,796,372	4,002,105	2,843,927	3,894,438	501,548
Non-homestead	2,324,187	885,411	1,041,577	574,818	2,354,489	63,847
Total	4,138,444	2,681,783	5,043,682	3,418,745	6,248,927	565,397
Timber	0	27,764	0	0	0	1,659,056
Seas/Rec. Residential	0	155,330	241,651	657,893	1,198	9,890,749
Total Agricultural	4,138,444	2,864,877	5,285,333	4,076,638	6,250,125	12,115,201
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	1,532,617	2,427,857	44,366,604	17,779,035	2,774,874	48,043,128
Non-homestead	199,830	273,549	2,811,955	1,533,778	286,050	5,415,441
Total	1,732,447	2,701,406	47,178,559	19,312,813	3,060,924	53,458,569
Apartments	129,768	321,806	1,846,976	1,975,686	143,320	5,886,805
Seas/Rec. Commercial	0	12,236	77,742	70,150	5,213	522,364
Commercial Land & Buildings	778,788	1,476,363	9,825,399	7,458,554	575,952	25,455,446
Industrial Land & Buildings	393,479	1,325,830	10,715,260	2,746,360	606,578	6,733,832
Public Utility	70,845	699,806	1,084,925	22,912,426	88,326	6,432,891
Mineral	0	0	0	0	0	186,498
Railroad Operating Property	46,054	52,071	223,504	187,203	0	3,713,388
Total Non-Agricultural	3,151,381	6,589,518	70,952,365	54,663,449	4,481,638	102,389,793
TOTAL REAL PROPERTY	7,289,825	9,454,395	76,237,698	58,740,087	10,731,763	114,504,994
TOTAL PERSONAL PROPERTY	92,410	460,225	1,841,843	1,468,272	249,510	8,776,875
TOTAL REAL & PERS. PROPERTY	7,382,235	9,914,620	78,079,541	60,208,359	10,981,273	123,281,869

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1999

	STEARNS	STEELE	STEVENS	SWIFT	TODD	TRAVERSE
<u>AGRICULTURAL</u>						
Farm						
Homestead	5,796,671	2,761,554	2,006,330	2,410,977	2,269,362	1,463,376
Non-homestead	1,448,855	1,328,995	1,857,122	2,211,756	562,984	2,151,382
Total	7,245,526	4,090,549	3,863,452	4,622,733	2,832,346	3,614,758
Timber	0	0	0	0	60,934	0
Seas/Rec. Residential	2,375,253	48,483	10,595	3,799	1,819,856	73,795
Total Agricultural	9,620,779	4,139,234	3,874,047	4,626,532	4,713,136	3,688,553
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	35,199,203	9,841,301	1,564,328	1,386,741	3,971,766	498,909
Non-homestead	2,575,109	669,032	253,165	214,096	495,815	93,104
Total	37,774,312	10,510,333	1,817,493	1,600,837	4,467,581	592,013
Apartments	6,623,489	820,737	231,042	123,304	229,154	55,055
Seas/Rec. Commercial	174,373	11,414	1,036	0	90,526	987
Commercial Land & Buildings	24,483,072	4,511,200	1,018,467	981,417	1,435,952	240,993
Industrial Land & Buildings	6,686,249	3,213,008	69,801	247,910	169,448	90,117
Public Utility	502,004	337,005	69,645	210,203	188,144	78,732
Mineral	0	0	0	0	0	0
Railroad Operating Property	259,410	148,964	147,003	199,066	223,791	20,654
Total Non-Agricultural	76,502,909	19,552,661	3,354,487	3,362,737	6,804,596	1,078,551
TOTAL REAL PROPERTY	86,123,688	23,691,895	7,228,534	7,989,269	11,517,732	4,767,104
TOTAL PERSONAL PROPERTY	2,762,056	708,142	435,240	461,376	631,349	226,937
TOTAL REAL & PERS. PROPERTY	88,885,744	24,400,037	7,663,774	8,450,645	12,149,081	4,994,041
	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
<u>AGRICULTURAL</u>						
Farm						
Homestead	2,617,679	888,361	3,268,641	3,041,621	2,695,987	1,903,103
Non-homestead	736,001	252,817	2,046,060	1,444,263	2,019,663	2,796,983
Total	3,353,680	1,141,178	5,314,701	4,485,884	4,715,650	4,700,086
Timber	13,724	12,109	0	51,661	0	0
Seas/Rec. Residential	408,971	316,689	55,437	1,160,979	19,942	0
Total Agricultural	3,776,375	1,469,976	5,370,138	5,698,524	4,735,592	4,700,086
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	5,199,408	2,381,510	4,822,117	117,142,327	1,565,688	807,792
Non-homestead	554,537	384,833	453,851	7,555,249	171,945	114,838
Total	5,753,945	2,766,343	5,275,968	124,697,576	1,737,633	922,630
Apartments	304,438	238,353	519,325	5,547,661	176,459	72,612
Seas/Rec. Commercial	40,626	18,272	7,112	211,386	5,139	2,957
Commercial Land & Buildings	1,728,744	1,264,232	1,476,873	40,835,021	690,107	414,674
Industrial Land & Buildings	643,385	208,485	850,575	2,573,395	753,098	0
Public Utility	111,225	268,713	145,440	4,604,642	36,117	13,663
Mineral	0	0	0	0	0	0
Railroad Operating Property	36,859	111,481	41,711	248,903	85,783	170,924
Total Non-Agricultural	8,619,222	4,875,879	8,317,004	178,718,584	3,484,336	1,597,460
TOTAL REAL PROPERTY	12,395,597	6,345,855	13,687,142	184,417,108	8,219,928	6,297,546
TOTAL PERSONAL PROPERTY	355,250	853,075	487,303	6,598,460	301,580	213,011
TOTAL REAL & PERS. PROPERTY	12,750,847	7,198,930	14,174,445	191,015,568	8,521,508	6,510,557

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1999

	<u>WINONA</u>	<u>WRIGHT</u>	<u>YELLOW MEDICINE</u>	<u>STATEWIDE TOTAL</u>	<u>PERCENT DISTRIBUTION</u>
<u>AGRICULTURAL</u>					
Farm					
Homestead	2,305,357	4,972,078	3,186,097	210,901,705	4.58%
Non-homestead	533,944	1,169,421	2,784,139	134,744,801	2.93%
Total	2,839,301	6,141,499	5,970,236	345,646,512	7.51%
Timber	15,144	0	0	7,203,563	0.15%
Seas/Rec. Residential	119,303	2,742,152	0	103,942,950	2.26%
Total Agricultural	2,973,748	8,883,651	5,970,236	456,793,555	9.92%
<u>NON-AGRICULTURAL</u>					
Residential					
Homestead	11,609,367	28,055,094	1,706,757	1,890,090,280	41.05%
Non-homestead	1,408,947	2,569,757	228,593	146,485,656	3.18%
Total	13,018,314	30,624,851	1,935,350	2,036,575,936	44.23%
Apartments	1,777,245	2,220,449	143,326	265,012,530	5.76%
Seas/Rec. Commercial	23,217	186,518	2,426	8,268,520	0.18%
Commercial Land & Buildings	5,300,358	8,282,101	722,980	1,115,094,629	24.22%
Industrial Land & Buildings	2,721,013	2,249,503	396,140	402,749,871	8.75%
Public Utility	206,072	14,575,326	91,438	136,367,217	2.96%
Mineral	0	0	0	206,136	0.01%
Railroad Operating Property	109,460	190,780	57,283	20,349,442	0.44%
Total Non-Agricultural	23,155,679	58,329,528	3,348,943	3,984,664,370	86.55%
TOTAL REAL PROPERTY	26,129,427	67,213,179	9,319,179	4,441,457,925	96.47%
TOTAL PERSONAL PROPERTY	784,777	1,940,859	439,048	162,679,530	3.53%
TOTAL REAL & PERS. PROPERTY	26,914,204	69,154,038	9,758,227	4,604,137,455	100.00%

* Total Non-Agricultural net tax includes any values reported for that Class 5 property not able to be classified in any other category:

Aitkin	2,343	Pope	58
Carver	266	Rice	87
Cass	17,728	Sherburne	257
Chisago	18,024	Sibley	1,325
		Total	40,088

TABLE 42
CERTIFIED HOMESTEAD AND AGRICULTURAL CREDIT AID (HACA)
BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1999

COUNTY	COUNTIES	CITIES	TOWNS	SCHOOL DISTRICTS	SPECIAL TAXING DISTRICTS	TOTAL
AITKIN	1,421,356	128,674	444,243	199,397	0	2,193,670
ANOKA	12,079,638	9,249,831	231,227	2,741,918	337,057	24,639,671
BECKER	1,038,467	422,557	478,651	321,729	19,385	2,280,789
BELTRAMI	196,049	278,080	275,219	576,757	25,157	1,351,262
BENTON	1,045,910	438,073	171,684	595,769	0	2,251,436
BIG STONE	650,156	394,116	71,398	118,331	15,106	1,249,107
BLUE EARTH	2,084,688	2,401,344	323,785	82,832	87,834	4,980,483
BROWN	1,277,147	1,115,970	219,039	204,500	6,346	2,823,002
CARLTON	1,551,344	956,058	476,807	413,607	66,050	3,463,866
CARVER	3,986,849	1,901,032	365,574	176,316	2,477	6,432,248
CASS	1,054,693	297,517	444,231	216,964	0	2,013,405
CHIPPEWA	976,766	482,589	242,668	88,762	0	1,790,785
CHISAGO	2,478,958	786,598	383,198	916,263	0	4,565,017
CLAY	1,396,576	1,285,161	205,640	734,801	200,785	3,822,963
CLEARWATER	288,507	81,533	86,747	14,095	0	470,882
COOK	592,912	109,841	14,122	15,385	0	732,260
COTTONWOOD	1,018,402	615,551	194,006	1,292	0	1,829,251
CROW WING	1,689,108	1,332,192	551,046	362,611	97,163	4,032,120
DAKOTA	11,465,785	15,293,723	251,740	2,927,488	189,460	30,128,196
DODGE	1,299,061	700,501	319,612	463,022	0	2,782,196
DOUGLAS	1,917,571	561,068	541,536	200,319	12,196	3,232,690
FARIBAULT	908,664	841,015	261,478	526	45,856	2,057,539
FILLMORE	988,427	934,015	640,320	215,537	0	2,778,299
FREEBORN	1,701,424	969,474	322,974	82,999	0	3,076,871
GOODHUE	1,080,023	2,127,402	816,143	507,758	52,550	4,583,876
GRANT	546,345	171,720	66,168	121,919	0	906,152
HENNEPIN	35,912,452	60,593,558	65,584	1,471,596	2,999,618	101,042,808
HOUSTON	1,130,933	581,425	398,632	159,705	0	2,270,695
HUBBARD	809,068	95,775	240,769	111,873	0	1,257,485
ISANTI	2,071,553	346,833	420,019	182,461	0	3,020,866
ITASCA	2,189,045	1,246,888	609,376	110,004	91,672	4,246,985
JACKSON	940,953	552,187	221,105	117,659	0	1,831,904
KANABEC	1,155,312	89,730	153,768	266,630	30,697	1,696,137
KANDIYOHI	2,269,992	1,003,850	380,911	473,028	57,810	4,185,591
KITTSOON	410,188	185,222	87,939	92,187	53,846	829,382
KOOCHICHING	189,026	573,953	7,727	58,572	0	829,278
LAC QUI PARLE	578,136	358,616	221,566	146,613	51,763	1,356,694
LAKE	1,090,454	384,683	142,847	4,669	0	1,622,653
LAKE OF THE WOODS	353,617	64,651	74,080	28,960	0	521,308
LE SUEUR	1,740,159	716,382	198,574	418,164	0	3,073,279
LINCOLN	699,111	207,266	146,990	8,913	17,892	1,080,172
LYON	1,145,736	987,416	104,250	118,096	26,491	2,381,989
MCLEOD	1,754,799	1,701,210	273,411	594,057	14,516	4,337,993
MAHNOMEN	426,181	89,850	102,737	191,692	0	810,460
MARSHALL	663,570	150,390	323,723	36,970	79,351	1,254,004

TABLE 42
CERTIFIED HOMESTEAD AND AGRICULTURAL CREDIT AID (HACA)
BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1999

COUNTY	COUNTIES	CITIES	TOWNS	SCHOOL DISTRICTS	SPECIAL TAXING DISTRICTS	TOTAL
MARTIN	970,500	923,381	178,990	319,807	0	2,392,678
MEEKER	1,081,807	618,044	478,148	206,282	0	2,384,281
MILLE LACS	1,121,598	340,481	221,044	760,004	0	2,443,127
MORRISON	1,797,625	415,845	472,615	713,967	5,191	3,405,243
MOWER	1,976,267	1,615,536	464,858	185,673	22,179	4,264,513
MURRAY	779,022	312,955	227,882	65,546	43,654	1,429,059
NICOLLET	1,529,576	1,139,961	227,419	435,227	0	3,332,183
NOBLES	1,064,947	905,733	253,078	266,841	39,917	2,530,516
NORMAN	636,947	260,653	101,824	222,829	151,822	1,374,075
OLMSTED	5,955,856	4,841,699	580,468	414,201	0	11,792,224
OTTER TAIL	2,823,542	849,705	1,181,738	611,163	186,595	5,652,743
PENNINGTON	667,128	540,784	70,834	343,815	291,006	1,913,567
PINE	1,109,611	272,354	349,169	541,237	0	2,272,371
PIPESTONE	690,234	331,271	99,331	27	0	1,120,863
POLK	1,532,176	1,290,816	522,204	425,487	46,326	3,817,009
POPE	710,380	323,252	218,140	118,584	107,240	1,477,596
RAMSEY	12,462,098	27,763,063	176,972	2,486,948	20,789,600	63,678,681
RED LAKE	363,321	195,583	61,787	48,266	0	668,957
REDWOOD	1,121,571	759,835	206,090	269,428	0	2,356,924
RENVILLE	915,312	786,780	298,795	42	0	2,000,929
RICE	1,570,671	1,621,674	337,414	650,878	68,740	4,249,377
ROCK	608,120	224,504	159,062	0	0	991,686
ROSEAU	622,465	230,236	180,002	462,191	46,707	1,541,601
ST LOUIS	9,903,360	10,565,800	1,649,646	2,005,192	139,667	24,263,665
SCOTT	4,835,326	2,662,723	195,750	591,569	72,311	8,357,679
SHERBURNE	1,285,974	1,134,302	502,301	758,359	33,354	3,714,290
SIBLEY	1,045,756	625,422	294,456	124,150	12,771	2,102,555
STEARNS	4,975,769	4,812,820	1,705,147	1,757,110	275,836	13,526,682
STEELE	1,241,107	1,384,509	260,993	51,577	11,512	2,949,698
STEVENS	928,507	369,006	97,242	93,542	0	1,488,297
SWIFT	812,171	295,625	240,634	227,552	26,429	1,602,411
TODD	1,704,268	345,886	439,080	741,919	27,315	3,258,468
TRAVERSE	496,318	212,555	35,375	1,354	60,982	806,584
WABASHA	966,849	694,524	318,217	206,007	1,329	2,186,926
WADENA	484,828	261,673	101,270	183,011	1,461	1,032,243
WASECA	1,360,934	568,093	147,992	7,600	0	2,084,619
WASHINGTON	7,812,576	6,663,645	619,501	1,251,818	294,818	16,642,358
WATOWAN	942,315	321,337	147,901	122,124	0	1,533,677
WILKIN	839,783	171,869	59,874	166,711	0	1,238,237
WINONA	1,777,577	2,023,839	544,262	144,044	56,713	4,546,435
WRIGHT	2,266,080	1,789,981	864,484	970,541	247,990	6,139,076
YELLOW MEDICINE	928,843	435,953	175,410	90,511	0	1,630,717
STATEWIDE TOTAL	196,984,226	195,709,227	28,040,663	35,935,880	27,642,543	484,312,539

TABLE 43
DISPARITY REDUCTION AID AFTER THE 90% LIMITATION
BY COUNTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1999

<u>COUNTY NAME</u>	<u>COUNTY</u>	<u>TOWN</u>	<u>SCHOOL DISTRICT</u>	<u>TOTAL</u>
AITKIN	\$ 12,578	\$ 61	\$ 14,123	\$ 26,762
ANOKA	157	0	200	357
BECKER	5,283	0	6,582	11,865
BELTRAMI	470	838	8,458	9,766
BENTON	9,178	0	11,959	21,137
BIG STONE	104,550	559	103,034	208,143
BLUE EARTH	86,291	0	116,054	202,345
BROWN	34,181	0	52,421	86,602
CARLTON	438,820	16,780	319,781	775,381
CARVER	3,160	312	3,816	7,288
CASS	9,021	38	10,231	19,290
CHIPPEWA	143,094	19,657	154,269	317,020
CHISAGO	5,869	0	6,242	12,111
CLAY	15,349	0	18,054	33,403
CLEARWATER	58,943	5,740	58,200	122,883
COOK	3,798	0	2,987	6,785
COTTONWOOD	62,701	4,104	84,770	151,575
CROW WING	18,734	0	27,283	46,017
DAKOTA	2,586	0	4,427	7,013
DODGE	267,889	35,993	249,834	553,716
DOUGLAS	7,949	687	8,996	17,632
FARIBAULT	85,666	97	132,683	218,446
FILLMORE	250,529	67,046	288,034	605,609
FREEBORN	68,076	7,972	84,130	160,178
GOODHUE	35,406	83	73,605	109,094
GRANT	7,293	0	9,820	17,113
HENNEPIN	378,600	0	527,557	906,157
HOUSTON	162,881	41,689	164,401	368,971
HUBBARD	0	0	0	0
ISANTI	48,604	480	39,512	88,596
ITASCA	192,486	913	148,118	341,517
JACKSON	65,046	1,534	88,016	154,596
KANABEC	5,147	70	3,968	9,185
KANDIYOHI	25,418	508	28,791	54,717
KITTSO	5,344	0	7,664	13,008
KOOCHICHI	219,334	0	240,023	459,357
LAC QUI PARLE	60,092	0	98,121	158,213
LAKE	192,142	3,497	78,496	274,135
LAKE OF THE WOODS	11,649	281	11,038	22,968
LE SUEUR	100,168	76	99,221	199,465
LINCOLN	45,469	2,862	41,638	89,969
LYON	32,308	0	41,270	73,578
MCLEOD	71,397	0	87,901	159,298
MAHNOMEN	76,603	8,646	62,939	148,188
MARSHALL	5,349	123	8,193	13,665

TABLE 43
DISPARITY REDUCTION AID AFTER THE 90% LIMITATION
BY COUNTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1999

<u>COUNTY NAME</u>	<u>COUNTY</u>	<u>TOWN</u>	<u>SCHOOL DISTRICT</u>	<u>TOTAL</u>
MARTIN	\$ 44,110	\$ 0	\$ 80,039	\$ 124,149
MEEKER	18,460	3,136	28,368	49,964
MILLE LACS	29,325	57	28,716	58,098
MORRISON	35,011	0	38,471	73,482
MOWER	299,227	47,967	316,120	663,314
MURRAY	46,305	5,455	75,135	126,895
NICOLLET	16,295	24	22,085	38,404
NOBLES	86,547	511	110,363	197,421
NORMAN	18,438	0	22,423	40,861
OLMSTED	19,246	5,698	23,673	48,617
OTTER TAIL	18,250	405	25,554	44,209
PENNINGTON	111,222	5,430	112,106	228,758
PINE	1,456	46	1,273	2,775
PIPESTONE	100,022	3,115	99,499	202,636
POLK	91,059	425	105,221	196,705
POPE	26,895	0	35,229	62,124
RAMSEY	384,067	0	485,488	869,555
RED LAKE	105,136	11,007	83,811	199,954
REDWOOD	53,651	0	64,212	117,863
RENVILLE	66,428	0	115,823	182,251
RICE	43,134	0	60,488	103,622
ROCK	23,969	2,561	28,630	55,160
ROSEAU	2,584	0	4,703	7,287
ST LOUIS	6,593,832	492,147	4,134,367	11,220,346
SCOTT	12,485	0	12,493	24,978
SHERBURNE	6,446	0	10,720	17,166
SIBLEY	66,476	704	79,914	147,094
STEARNS	62,657	707	84,616	147,980
STEELE	36,863	444	53,429	90,736
STEVENS	65,909	0	79,519	145,428
SWIFT	83,164	18,543	90,910	192,617
TODD	82,323	11,953	82,287	176,563
TRAVERSE	21,748	0	25,472	47,220
WABASHA	38,890	10,085	52,926	101,901
WADENA	63,154	194	48,041	111,389
WASECA	15,645	0	16,462	32,107
WASHINGTON	625	0	932	1,557
WATONWAN	6,000	0	6,734	12,734
WILKIN	13,086	0	17,262	30,348
WINONA	84,727	17,179	112,503	214,409
WRIGHT	6,994	0	14,416	21,410
YELLOW MEDICINE	50,691	0	56,392	107,083
STATEWIDE TOTA	\$ 12,388,160	\$ 858,439	\$ 10,573,685	\$ 23,820,284

TABLE 44
DISPARITY REDUCTION AID BY COUNTY
BEFORE AND AFTER THE 90% TAX RATE LIMITATION
TAXES PAYABLE 1999

COUNTY	DISPARITY REDUCTION AID BEFORE 90% LIMIT	90% LIMITATION REDUCTION AMOUNT	DISPARITY REDUCTION AID AFTER 90% LIMIT	COUNTY	DISPARITY REDUCTION AID BEFORE 90% LIMIT	90% LIMITATION REDUCTION AMOUNT	DISPARITY REDUCTION AID AFTER 90% LIMIT
AITKIN	\$ 26,762	\$ 0	\$ 26,762	GRANT	\$ 17,113	\$ 0	\$ 17,113
ANOKA	357	0	357	HENNEPIN	906,157	0	906,157
BECKER	11,865	0	11,865	HOUSTON	368,971	0	368,971
BELTRAMI	9,766	0	9,766	HUBBARD	0	0	0
BENTON	21,137	0	21,137	ISANTI	88,596	0	88,596
BIG STONE	208,143	0	208,143	ITASCA	341,517	0	341,517
BLUE EARTH	202,345	0	202,345	JACKSON	154,596	0	154,596
BROWN	86,602	0	86,602	KANABEC	9,185	0	9,185
CARLTON	775,381	0	775,381	KANDIYOHI	54,717	0	54,717
CARVER	7,288	0	7,288	KITTSOON	13,008	0	13,008
CASS	19,290	0	19,290	KOOCHICHING	459,357	0	459,357
CHIPPEWA	317,020	0	317,020	LAC QUI PARLE	158,213	0	158,213
CHISAGO	12,111	0	12,111	LAKE	274,135	0	274,135
CLAY	33,403	0	33,403	LAKE OF THE WOODS	2	0	22,968
CLEARWATER	122,883	0	122,883	LESUEUR	199,624	159	199,465
COOK	6,785	0	6,785	LINCOLN	89,969	0	89,969
COTTONWOOD	151,575	0	151,575	LYON	73,578	0	73,578
CROW WING	46,017	0	46,017	MAHNOMEN	148,188	0	148,188
DAKOTA	7,013	0	7,013	MARSHALL	13,665	0	13,665
DODGE	553,716	0	553,716	MARTIN	124,149	0	124,149
DOUGLAS	17,632	0	17,632	MCLEOD	159,298	0	159,298
FARIBAULT	218,446	0	218,446	MEEKER	49,964	0	49,964
FILLMORE	605,609	0	605,609	MILLE LACS	58,098	0	58,098
FREEBORN	160,178	0	160,178	MORRISON	73,482	0	73,482
GOODHUE	109,094	0	109,094	MOWER	663,671	357	663,314

TABLE 44
DISPARITY REDUCTION AID BY COUNTY
BEFORE AND AFTER THE 90% TAX RATE LIMITATION
TAXES PAYABLE 1999

<u>COUNTY</u>	<u>DISPARITY</u> <u>REDUCTION AID</u> <u>BEFORE 90% LIMIT</u>	<u>90% LIMITATION</u> <u>REDUCTION</u> <u>AMOUNT</u>	<u>DISPARITY</u> <u>REDUCTION AID</u> <u>AFTER 90% LIMIT</u>	<u>COUNTY</u>	<u>DISPARITY</u> <u>REDUCTION AID</u> <u>BEFORE 90% LIMIT</u>	<u>90% LIMITATION</u> <u>REDUCTION</u> <u>AMOUNT</u>	<u>DISPARITY</u> <u>REDUCTION AID</u> <u>AFTER 90% LIMIT</u>
MURRAY	\$ 126,895	\$ 0	\$ 126,895	SHERBURNE	\$ 17,166	\$ 0	\$ 17,166
NICOLLET	38,404	0	38,404	SIBLEY	147,094	0	147,094
NOBLES	197,421	0	197,421	STEARNS	147,980	0	147,980
NORMAN	40,861	0	40,861	STEELE	90,736	0	90,736
OLMSTED	48,617	0	48,617	STEVENS	145,428	0	145,428
OTTERTAIL	44,209	0	44,209	SWIFT	192,617	0	192,617
PENNINGTON	228,758	0	228,758	TODD	176,563	0	176,563
PINE	2,775	0	2,775	TRAVERSE	47,220	0	47,220
PIPESTONE	202,636	0	202,636	WABASHA	101,901	0	101,901
POLK	196,705	0	196,705	WADENA	111,389	0	111,389
POPE	62,124	0	62,124	WASECA	32,107	0	32,107
RAMSEY	869,555	0	869,555	WASHINGTON	1,557	0	1,557
RED LAKE *	199,633	(321)	199,954	WATONWAN	12,734	0	12,734
REDWOOD	117,863	0	117,863	WILKIN	30,348	0	30,348
RENVILLE	182,251	0	182,251	WINONA	215,950	1,541	214,409
RICE	103,622	0	103,622	WRIGHT	21,420	10	21,410
ROCK	79,031	23,871	55,160	YELLOW MEDICINE	107	0	107,083
ROSEAU	7,287	0	7,287				
ST. LOUIS	11,241,480	21,134	11,220,346				
SCOTT	24,978	0	24,978	STATEWIDE	\$ 23,867,035	\$ 46,751	\$ 23,820,284
				TOTAL			

* Red Lake county has a negative reduction amount due to an adjustment for an error in the previous year.

TABLE 45
MARKET VALUE BASED REFERENDUM AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1999

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL CREDITS	NET TAX PAYABLE
	MARKET	NET TAX	MARKET	NET TAX	TOTAL		
	VALUE BASED	CAPACITY BASED	VALUE BASED	CAPACITY BASED			
AITKIN							
CITY	0.0279	139.469	18,184	1,421,020	1,439,204	216,420	1,222,784
TOWN	0.0259	122.655	185,775	11,089,137	11,274,912	1,445,238	9,829,674
TOTAL	0.0260	124.358	203,959	12,510,157	12,714,116	1,661,658	11,052,458
ANOKA							
CITY	0.0462	125.234	5,065,729	221,342,014	226,407,744	20,447,891	205,959,853
TOWN	0.0612	114.669	323,286	8,235,333	8,558,618	1,098,827	7,459,791
TOTAL	0.0469	124.822	5,389,015	229,577,347	234,966,362	21,546,718	213,419,644
BECKER							
CITY	0.0503	144.479	160,267	7,802,258	7,962,525	424,508	7,538,017
TOWN	0.0433	128.923	366,308	13,839,788	14,206,096	1,025,429	13,180,667
TOTAL	0.0452	134.129	526,575	21,642,046	22,168,621	1,449,937	20,718,684
BELTRAMI							
CITY	0.0566	175.241	161,308	9,432,546	9,593,854	353,110	9,240,744
TOWN	0.0509	164.202	326,514	14,026,281	14,352,795	1,060,396	13,292,399
TOTAL	0.0527	168.469	487,822	23,458,827	23,946,649	1,413,506	22,533,143
BENTON							
CITY	0.0787	148.151	471,837	16,267,630	16,739,467	879,799	15,859,668
TOWN	0.0534	130.703	237,706	7,898,284	8,135,990	781,229	7,354,761
TOTAL	0.0679	141.957	709,543	24,165,914	24,875,457	1,661,028	23,214,429
BIG STONE							
CITY	0.0440	193.734	25,810	1,562,529	1,588,339	109,962	1,478,377
TOWN	0.0243	144.281	46,825	3,420,661	3,467,486	55,538	3,411,948
TOTAL	0.0289	156.834	72,635	4,983,190	5,055,825	165,500	4,890,325
BLUE EARTH							
CITY	0.0558	126.651	688,081	29,605,765	30,293,846	1,804,648	28,489,198
TOWN	0.0454	110.579	474,709	14,795,016	15,269,725	970,441	14,299,284
TOTAL	0.0510	120.800	1,162,790	44,400,781	45,563,571	2,775,089	42,788,482
BROWN							
CITY	0.0390	149.355	218,007	12,145,058	12,363,065	1,150,693	11,212,372
TOWN	0.0295	110.396	157,416	6,961,997	7,119,413	322,989	6,796,424
TOTAL	0.0344	132.338	375,423	19,107,055	19,482,478	1,473,682	18,008,796
CARLTON							
CITY	0.0641	160.931	298,710	13,119,959	13,418,669	813,558	12,605,111
TOWN	0.0564	155.906	275,827	11,215,111	11,490,938	900,211	10,590,727
TOTAL	0.0602	158.576	574,537	24,335,070	24,909,607	1,713,769	23,195,838
CARVER							
CITY	0.0946	143.732	2,727,415	70,472,994	73,200,409	4,222,166	68,978,243
TOWN	0.0772	127.642	480,854	10,790,410	11,271,264	1,097,236	10,174,028
TOTAL	0.0915	141.366	3,208,269	81,263,404	84,471,673	5,319,402	79,152,271
CASS							
CITY	0.0351	116.125	158,275	8,750,524	8,908,799	382,188	8,526,611
TOWN	0.0165	101.272	213,291	18,823,233	19,036,524	1,239,871	17,796,653
TOTAL	0.0213	105.556	371,566	27,573,757	27,945,323	1,622,059	26,323,264

TABLE 45
MARKET VALUE BASED REFERENDUM AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1999

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED		TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET	NET TAX	MARKET	NET TAX			
	VALUE BASED	CAPACITY BASED	VALUE BASED	CAPACITY BASED			
CHIPPEWA							
CITY	0.0340	167.795	68,975	5,397,827	5,466,802	341,760	5,125,042
TOWN	0.0213	127.737	87,965	6,316,010	6,403,975	179,142	6,224,833
TOTAL	0.0255	143.526	156,940	11,713,837	11,870,777	520,902	11,349,875
CHISAGO							
CITY	0.0319	148.047	230,273	15,915,605	16,145,878	1,409,990	14,735,888
TOWN	0.0227	130.182	202,625	15,982,782	16,185,407	1,755,222	14,430,185
TOTAL	0.0268	138.522	432,898	31,898,387	32,331,285	3,165,212	29,166,073
CLAY							
CITY	0.0743	143.115	708,384	20,963,467	21,671,851	5,631,239	16,040,612
TOWN	0.0910	128.425	555,587	9,630,565	10,186,152	549,169	9,636,983
TOTAL	0.0808	138.141	1,263,971	30,594,032	31,858,003	6,180,408	25,677,595
CLEARWATER							
CITY	0.0000	186.971	0	1,056,300	1,056,300	56,372	999,928
TOWN	0.0000	134.134	0	7,046,580	7,046,580	206,287	6,840,293
TOTAL	0.0000	139.264	0	8,102,880	8,102,880	262,659	7,840,221
COOK							
CITY	0.0000	149.470	0	1,326,094	1,326,094	217,102	1,108,992
TOWN	0.0000	101.807	0	6,582,657	6,582,657	616,230	5,966,427
TOTAL	0.0000	107.558	0	7,908,751	7,908,751	833,332	7,075,419
COTTONWOOD							
CITY	0.0970	167.391	155,237	3,834,007	3,989,244	291,318	3,697,926
TOWN	0.0604	116.858	302,961	7,653,492	7,956,453	117,613	7,838,840
TOTAL	0.0692	129.952	458,198	11,487,499	11,945,697	408,931	11,536,766
CROW WING							
CITY	0.0359	109.406	545,036	28,017,353	28,562,389	2,089,153	26,473,236
TOWN	0.0287	92.177	468,180	21,453,829	21,922,009	2,472,489	19,449,520
TOTAL	0.0322	101.203	1,013,216	49,471,182	50,484,398	4,561,642	45,922,756
DAKOTA							
CITY	0.0992	123.714	16,023,213	348,243,864	364,267,075	25,823,877	338,443,200
TOWN	0.0516	113.772	421,521	12,947,175	13,368,698	1,347,454	12,021,242
TOTAL	0.0969	123.328	16,444,734	361,191,039	377,635,773	27,171,331	350,464,442
DODGE							
CITY	0.0564	167.594	137,412	5,775,184	5,912,596	513,943	5,398,653
TOWN	0.0522	125.694	247,820	7,083,560	7,331,380	458,148	6,873,232
TOTAL	0.0537	141.593	385,232	12,858,744	13,243,976	972,091	12,271,885
DOUGLAS							
CITY	0.0386	125.292	160,940	9,806,798	9,967,738	530,780	9,436,958
TOWN	0.0059	111.423	61,949	15,962,907	16,024,856	1,480,100	14,544,756
TOTAL	0.0151	116.323	222,889	25,769,705	25,992,594	2,010,880	23,981,714
FAIRBAULT							
CITY	0.0526	148.386	106,976	4,594,192	4,701,168	365,441	4,335,727
TOWN	0.0644	107.373	420,721	8,265,451	8,686,172	210,863	8,475,309
TOTAL	0.0616	119.137	527,697	12,859,643	13,387,340	576,304	12,811,036

TABLE 45
MARKET VALUE BASED REFERENDUM AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1999

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL CREDITS	NET TAX PAYABLE
	MARKET	NET TAX	MARKET	NET TAX			
	VALUE BASED	CAPACITY BASED	VALUE BASED	CAPACITY BASED			
HILLMORE							
CITY	0.0539	158.176	158,016	6,406,140	6,564,156	562,006	6,002,150
TOWN	0.0546	129.084	251,677	6,979,890	7,231,567	343,933	6,887,634
TOTAL	0.0543	141.542	409,693	13,386,030	13,795,723	905,939	12,889,784
FREEBORN							
CITY	0.0729	140.497	399,675	11,865,990	12,265,665	1,036,916	11,228,749
TOWN	0.1174	120.051	747,927	9,520,644	10,268,571	468,346	9,800,225
TOTAL	0.0968	130.596	1,147,602	21,386,634	22,534,236	1,505,262	21,028,974
GOODHUE							
CITY	0.0091	133.207	133,867	41,656,605	41,790,472	1,822,552	39,967,920
TOWN	0.0220	115.249	194,918	12,612,283	12,807,201	1,099,143	11,708,058
TOTAL	0.0140	128.552	328,785	54,268,888	54,597,673	2,921,695	51,675,978
GHANI							
CITY	0.1069	185.930	68,101	1,702,311	1,770,412	114,185	1,656,227
TOWN	0.1342	120.054	383,463	4,185,059	4,568,522	147,476	4,421,046
TOTAL	0.1292	133.756	451,564	5,887,370	6,338,934	261,661	6,077,273
HENNEPIN							
CITY	0.1351	135.887	81,972,874	1,585,724,339	1,667,697,213	78,462,862	1,589,234,351
TOWN	0.1247	127.410	197,459	3,359,333	3,556,792	240,027	3,316,765
TOTAL	0.1350	135.868	82,170,333	1,589,083,672	1,671,254,005	78,702,889	1,592,551,116
HOUSTON							
CITY	0.0510	134.062	158,337	5,582,867	5,741,204	666,161	5,075,043
TOWN	0.0552	114.572	188,156	4,656,930	4,845,086	453,460	4,391,626
TOTAL	0.0532	124.435	346,493	10,239,797	10,586,290	1,119,621	9,466,669
HUBBARD							
CITY	0.0519	111.122	64,663	2,571,720	2,636,383	154,627	2,481,756
TOWN	0.0379	105.476	297,344	11,548,584	11,845,928	933,248	10,912,680
TOTAL	0.0398	106.462	362,007	14,120,304	14,482,311	1,087,875	13,394,436
ISANTI							
CITY	0.0061	186.089	16,660	8,708,594	8,725,254	461,207	8,264,047
TOWN	0.0198	136.977	150,287	12,798,636	12,948,923	1,660,186	11,288,737
TOTAL	0.0162	153.366	166,947	21,507,230	21,674,177	2,121,393	19,552,784
ITASCA							
CITY	0.0416	138.150	319,919	24,418,907	24,738,826	2,150,647	22,588,179
TOWN	0.0552	115.039	631,789	19,180,549	19,812,338	3,957,332	15,855,006
TOTAL	0.0497	126.932	951,708	43,599,456	44,551,164	6,107,979	38,443,185
JACKSON							
CITY	0.0009	141.546	1,170	2,598,283	2,599,453	238,827	2,360,626
TOWN	0.0146	113.822	94,217	9,332,087	9,426,304	178,661	9,247,643
TOTAL	0.0123	118.893	95,387	11,930,370	12,025,757	417,488	11,608,269
KANABEC							
CITY	0.0052	158.058	4,842	2,405,709	2,410,551	144,538	2,266,013
TOWN	0.0221	152.001	71,780	5,703,648	5,775,428	561,059	5,214,369
TOTAL	0.0184	153.749	76,622	8,109,357	8,185,979	705,597	7,480,382

TABLE 45
MARKET VALUE BASED REFERENDUM AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1999

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL CREDITS	NET TAX PAYABLE
	MARKET	NET TAX	MARKET	NET TAX	TOTAL		
	VALUE BASED	CAPACITY BASED	VALUE BASED	CAPACITY BASED			
KANDIYOHI							
CITY	0.0563	143.561	399,996	16,715,283	17,115,279	1,167,877	15,947,402
TOWN	0.0423	126.981	432,468	16,710,175	17,142,643	1,101,901	16,040,742
TOTAL	0.0480	134.764	832,464	33,425,458	34,257,922	2,269,778	31,988,144
KITTSON							
CITY	0.2384	138.667	124,188	1,083,854	1,208,042	82,307	1,125,735
TOWN	0.2643	95.630	832,233	4,884,609	5,716,842	54,045	5,662,797
TOTAL	0.2606	101.342	956,421	5,968,463	6,924,884	136,352	6,788,532
KOOCHICING							
CITY	0.0669	101.849	159,322	4,959,340	5,118,662	272,198	4,846,464
TOWN	0.0501	90.440	103,040	2,409,707	2,512,747	312,239	2,200,508
TOTAL	0.0591	97.814	262,362	7,369,047	7,631,409	584,437	7,046,972
LAC QUI PARLE							
CITY	0.0623	150.003	43,106	1,563,918	1,607,024	117,154	1,489,870
TOWN	0.0537	109.745	188,032	4,643,772	4,831,804	111,707	4,720,097
TOTAL	0.0551	117.703	231,138	6,207,690	6,438,828	228,861	6,209,967
LAKE							
CITY	0.0606	176.378	76,176	3,084,126	3,160,302	850,159	2,310,143
TOWN	0.0606	132.958	188,887	5,879,809	6,068,696	906,402	5,162,294
TOTAL	0.0606	145.261	265,063	8,963,935	9,228,998	1,756,561	7,472,437
LAKE OF THE WOODS							
CITY	0.0002	145.684	44	771,855	771,899	37,576	734,323
TOWN	0.0103	140.484	13,612	2,309,793	2,323,405	149,702	2,173,703
TOTAL	0.0084	141.751	13,656	3,081,648	3,095,304	187,278	2,908,026
LE SUEUR							
CITY	0.0507	142.504	205,831	8,373,662	8,579,493	818,164	7,761,329
TOWN	0.0426	109.994	279,650	9,138,255	9,417,905	850,951	8,566,954
TOTAL	0.0457	123.462	485,481	17,511,917	17,997,398	1,669,115	16,328,283
LINCOLN							
CITY	0.0436	152.767	25,990	1,177,151	1,203,141	108,918	1,094,223
TOWN	0.0570	118.044	127,632	3,953,866	4,081,498	85,463	3,996,035
TOTAL	0.0542	124.538	153,622	5,131,017	5,284,639	194,381	5,090,258
LYON							
CITY	0.1009	131.074	554,585	12,547,067	13,101,652	839,397	12,262,255
TOWN	0.0809	93.912	418,462	6,428,205	6,846,667	273,458	6,573,209
TOTAL	0.0912	115.580	973,047	18,975,272	19,948,319	1,112,855	18,835,464
MCLEOD							
CITY	0.0462	150.241	342,029	17,023,442	17,365,471	1,459,358	15,906,113
TOWN	0.0582	118.434	306,547	7,357,049	7,663,596	673,313	6,990,283
TOTAL	0.0512	138.978	648,576	24,380,491	25,029,067	2,132,671	22,896,396
MAHNOMEN							
CITY	0.0000	204.081	0	1,392,529	1,392,529	51,923	1,340,606
TOWN	0.0039	183.732	4,798	2,795,277	2,800,075	85,160	2,714,915
TOTAL	0.0030	190.032	4,798	4,187,806	4,192,604	137,083	4,055,521

TABLE 45
MARKET VALUE BASED REFERENDUM AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1999

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL CREDITS	NET TAX PAYABLE
	MARKET	NET TAX	MARKET	NET TAX			
	VALUE BASED	CAPACITY BASED	VALUE BASED	CAPACITY BASED			
MARSHALL							
CITY	0.0481	145.005	37,498	1,583,904	1,621,402	133,605	1,487,797
TOWN	0.0737	100.995	347,618	7,353,530	7,701,148	141,614	7,559,534
TOTAL	0.0700	106.736	385,116	8,937,434	9,322,550	275,219	9,047,331
MARTIN							
CITY	0.0298	131.207	114,322	7,687,694	7,802,016	676,131	7,125,885
TOWN	0.0349	95.608	270,089	9,860,105	10,130,194	220,655	9,909,539
TOTAL	0.0333	108.506	384,411	17,547,799	17,932,210	896,786	17,035,424
MEEKER							
CITY	0.0580	145.776	145,996	5,370,526	5,516,522	463,784	5,052,738
TOWN	0.0454	127.703	271,848	9,364,431	9,636,279	714,087	8,922,192
TOTAL	0.0491	133.746	417,844	14,734,957	15,152,801	1,177,871	13,974,930
MILLE LACS							
CITY	0.0528	187.239	115,158	6,020,165	6,135,323	377,194	5,758,129
TOWN	0.0399	154.905	178,964	8,892,830	9,071,794	734,321	8,337,473
TOTAL	0.0441	166.513	294,122	14,912,995	15,207,117	1,111,515	14,095,602
MORRISON							
CITY	0.0638	156.937	190,966	7,430,290	7,621,256	506,931	7,114,325
TOWN	0.0518	133.801	338,584	11,184,969	11,523,553	986,768	10,536,785
TOTAL	0.0555	142.167	529,550	18,615,259	19,144,809	1,493,699	17,651,110
MOWER							
CITY	0.0666	132.181	464,219	13,653,857	14,118,076	1,389,613	12,728,463
TOWN	0.0614	126.976	397,436	9,886,904	10,284,340	491,040	9,793,300
TOTAL	0.0641	129.944	861,655	23,540,761	24,402,416	1,880,653	22,521,763
MURRAY							
CITY	0.0690	138.785	65,806	1,777,851	1,843,657	189,752	1,653,905
TOWN	0.0637	108.552	296,001	6,221,356	6,517,357	172,819	6,344,538
TOTAL	0.0646	114.075	361,807	7,999,207	8,361,014	362,571	7,998,443
NICOLLET							
CITY	0.0652	127.352	450,942	13,610,256	14,061,198	1,534,764	12,526,434
TOWN	0.0607	114.445	302,291	6,733,101	7,035,392	437,064	6,598,328
TOTAL	0.0633	122.769	753,233	20,343,357	21,096,590	1,971,828	19,124,762
NOBLES							
CITY	0.0214	133.576	83,796	8,419,699	8,503,495	649,853	7,853,642
TOWN	0.0359	108.163	197,912	7,021,804	7,219,716	200,860	7,018,856
TOTAL	0.0299	120.682	281,708	15,441,503	15,723,211	850,713	14,872,498
NORMAN							
CITY	0.0277	181.201	17,937	1,562,008	1,579,945	122,633	1,457,312
TOWN	0.0281	122.914	92,259	4,981,987	5,074,246	91,421	4,982,825
TOTAL	0.0281	133.136	110,196	6,543,995	6,654,191	214,054	6,440,137
OLMSTED							
CITY	0.1297	138.073	4,469,712	81,585,520	86,055,232	5,784,853	80,270,379
TOWN	0.1021	124.548	1,194,055	19,217,387	20,411,442	1,812,008	18,599,434
TOTAL	0.1227	135.272	5,663,767	100,802,907	106,466,674	7,596,861	98,869,813

TABLE 45
MARKET VALUE BASED REFERENDUM AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1999

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED		TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET	NET TAX	MARKET	NET TAX			
	VALUE	CAPACITY	VALUE	CAPACITY			
	BASED	BASED	BASED	BASED			
OTTER TAIL							
CITY	0.0529	132.989	360,464	15,687,204	16,047,668	1,017,292	15,030,376
TOWN	0.0263	112.604	431,660	23,532,943	23,964,603	1,824,118	22,140,485
TOTAL	0.0341	119.959	792,124	39,220,147	40,012,271	2,841,410	37,170,861
PENNINGTON							
CITY	0.0664	193.749	111,509	4,831,985	4,943,494	303,541	4,639,953
TOWN	0.0733	156.084	124,131	3,743,757	3,867,888	182,022	3,685,866
TOTAL	0.0698	175.283	235,640	8,575,742	8,811,382	485,563	8,325,819
PINE							
CITY	0.0307	152.680	74,366	6,373,377	6,447,743	340,323	6,107,420
TOWN	0.0397	133.262	238,768	10,131,912	10,370,680	843,053	9,527,627
TOTAL	0.0371	140.145	313,134	16,505,289	16,818,423	1,183,376	15,635,047
PIPESTONE							
CITY	0.0327	148.897	46,972	3,219,154	3,266,126	241,491	3,024,635
TOWN	0.0298	115.680	73,029	3,448,154	3,521,183	97,495	3,423,688
TOTAL	0.0309	129.644	120,001	6,667,308	6,787,309	338,986	6,448,323
POLK							
CITY	0.0043	171.892	18,108	11,056,040	11,074,148	1,765,152	9,308,996
TOWN	0.0063	138.511	54,267	15,693,481	15,747,748	392,603	15,355,145
TOTAL	0.0057	150.599	72,375	26,749,521	26,821,896	2,157,755	24,664,141
POPE							
CITY	0.0374	165.955	44,114	2,843,047	2,887,161	213,223	2,673,938
TOWN	0.0460	130.259	156,373	5,506,700	5,663,073	299,768	5,363,305
TOTAL	0.0438	140.553	200,487	8,349,747	8,550,234	512,991	8,037,243
RAMSEY							
CITY	0.1009	140.400	19,166,797	474,937,676	494,104,473	29,644,453	464,460,020
TOWN	0.1530	123.912	886,757	11,008,423	11,895,180	1,071,603	10,823,577
TOTAL	0.1025	139.979	20,053,554	485,946,099	505,999,653	30,716,056	475,283,597
RED LAKE							
CITY	0.0913	203.309	28,945	1,016,776	1,045,721	24,732	1,020,989
TOWN	0.1071	143.420	101,093	2,196,241	2,297,334	21,923	2,275,411
TOTAL	0.1031	158.164	130,038	3,213,017	3,343,055	46,655	3,296,400
REDWOOD							
CITY	0.0122	156.873	29,078	5,469,530	5,498,608	442,848	5,055,760
TOWN	0.0337	112.215	235,909	9,201,189	9,437,098	180,283	9,256,815
TOTAL	0.0282	125.539	264,987	14,670,719	14,935,706	623,131	14,312,575
RENVILLE							
CITY	0.0266	169.760	57,097	5,346,023	5,403,120	366,240	5,036,880
TOWN	0.0340	96.592	305,573	10,568,235	10,873,808	237,259	10,636,549
TOTAL	0.0326	112.945	362,670	15,914,258	16,276,928	603,499	15,673,429
RICE							
CITY	0.1373	127.293	1,580,475	23,061,958	24,642,433	2,140,624	22,501,809
TOWN	0.1096	109.053	936,652	11,847,726	12,784,378	1,201,489	11,582,889
TOTAL	0.1255	120.455	2,517,127	34,909,684	37,426,811	3,342,113	34,084,698

TABLE 45
MARKET VALUE BASED REFERENDUM AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1999

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	NET TAX CAPACITY BASED	TOTAL		
ROCK							
CITY	0.0296	132.297	47,323	3,048,992	3,096,315	284,478	2,811,837
TOWN	0.0250	111.061	86,572	4,601,990	4,688,562	118,164	4,570,398
TOTAL	0.0265	118.651	133,895	7,650,982	7,784,877	402,642	7,382,235
ROSEAU							
CITY	0.1054	167.944	164,698	4,829,601	4,994,299	238,403	4,755,896
TOWN	0.1473	119.980	485,857	5,103,442	5,589,299	430,575	5,158,724
TOTAL	0.1339	139.327	650,555	9,933,043	10,583,598	668,978	9,914,620
ST. LOUIS							
CITY	0.0682	149.721	2,651,966	94,487,549	97,139,515	11,888,395	85,251,120
TOWN	0.0582	137.884	1,265,608	43,193,335	44,458,943	6,428,194	38,030,749
TOTAL	0.0646	145.794	3,917,574	137,680,884	141,598,458	18,316,589	123,281,869
SCOTT							
CITY	0.1509	132.611	4,331,043	62,493,097	66,824,140	4,928,564	61,895,576
TOWN	0.0961	112.447	1,033,582	16,837,678	17,871,260	1,687,295	16,183,965
TOTAL	0.1359	127.749	5,364,625	79,330,775	84,695,400	6,615,859	78,079,541
SHERBURNE							
CITY	0.0689	110.847	1,249,717	46,969,333	48,219,050	1,966,069	46,252,981
TOWN	0.0692	99.143	804,124	15,481,393	16,285,517	2,330,139	13,955,378
TOTAL	0.0690	107.695	2,053,841	62,450,726	64,504,567	4,296,208	60,208,359
SIBLEY							
CITY	0.0504	160.133	87,762	3,796,024	3,883,786	350,323	3,533,463
TOWN	0.0488	119.012	268,533	7,541,996	7,810,529	362,719	7,447,810
TOTAL	0.0492	130.206	356,295	11,338,020	11,694,315	713,042	10,981,273
STEARNs							
CITY	0.1128	135.387	3,048,681	64,914,504	67,963,185	4,271,729	63,691,456
TOWN	0.0735	122.593	1,248,693	26,722,464	27,971,157	2,776,869	25,194,288
TOTAL	0.0976	131.389	4,297,374	91,636,968	95,934,342	7,048,598	88,885,744
STEELE							
CITY	0.0976	124.260	889,187	18,355,757	19,244,944	1,657,196	17,587,748
TOWN	0.0873	106.225	437,950	6,899,582	7,337,532	525,243	6,812,289
TOTAL	0.0939	118.752	1,327,137	25,255,339	26,582,476	2,182,439	24,400,037
STEVENS							
CITY	0.0618	150.022	84,779	3,182,752	3,267,531	223,651	3,043,880
TOWN	0.0825	122.675	246,866	4,510,104	4,756,970	137,076	4,619,894
TOTAL	0.0760	132.682	331,645	7,692,856	8,024,501	360,727	7,663,774
SWIFT							
CITY	0.0783	154.192	97,556	2,769,978	2,867,534	224,246	2,643,288
TOWN	0.0668	124.215	234,961	5,682,623	5,917,584	110,227	5,807,357
TOTAL	0.0698	132.667	332,517	8,452,601	8,785,118	334,473	8,450,645
TODD							
CITY	0.0419	183.513	65,725	4,237,194	4,302,919	270,110	4,032,809
TOWN	0.0432	161.309	189,732	8,533,765	8,723,497	607,225	8,116,272
TOTAL	0.0429	168.055	255,457	12,770,959	13,026,416	877,335	12,149,081

TABLE 45
MARKET VALUE BASED REFERENDUM AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1999

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL CREDITS	NET TAX PAYABLE
	MARKET	NET TAX	MARKET	NET TAX			
	VALUE BASED	CAPACITY BASED	VALUE BASED	CAPACITY BASED			
HAVERHILL							
CITY	0.1218	172.839	50,873	1,034,426	1,085,299	67,955	1,017,344
TOWN	0.0697	103.599	208,527	3,825,043	4,033,570	56,873	3,976,697
TOTAL	0.0761	113.257	259,400	4,859,469	5,118,869	124,828	4,994,041
WABASHA							
CITY	0.0051	141.734	19,175	7,611,189	7,630,364	703,260	6,927,104
TOWN	0.0122	126.005	52,066	6,312,406	6,364,472	540,729	5,823,743
TOTAL	0.0089	134.143	71,241	13,923,595	13,994,836	1,243,989	12,750,847
WADENAI							
CITY	0.0440	188.264	64,247	4,141,265	4,205,512	254,990	3,950,522
TOWN	0.0296	161.908	47,573	3,437,803	3,485,376	236,968	3,248,408
TOTAL	0.0365	175.319	111,820	7,579,068	7,690,888	491,958	7,198,930
WASECA							
CITY	0.0838	152.921	265,433	7,078,159	7,343,592	621,394	6,722,198
TOWN	0.1002	125.061	498,298	7,479,773	7,978,071	525,824	7,452,247
TOTAL	0.0938	137.215	763,731	14,557,932	15,321,663	1,147,218	14,174,445
WASHINGTON							
CITY	0.1901	122.877	15,954,512	166,783,777	182,738,289	14,120,068	168,618,221
TOWN	0.0993	107.309	1,481,876	23,221,523	24,703,399	2,306,052	22,397,347
TOTAL	0.1764	120.736	17,436,388	190,005,300	207,441,688	16,426,120	191,015,568
WATONWAN							
CITY	0.0982	144.643	144,703	3,213,002	3,357,705	250,943	3,106,762
TOWN	0.1037	112.670	394,926	5,131,397	5,526,323	111,577	5,414,746
TOTAL	0.1022	123.152	539,629	8,344,399	8,884,028	362,520	8,521,508
WILKINSON							
CITY	0.0192	122.405	17,605	1,582,475	1,600,080	205,561	1,394,519
TOWN	0.0586	102.357	229,985	4,982,238	5,212,223	96,185	5,116,038
TOTAL	0.0511	106.565	247,590	6,564,713	6,812,303	301,746	6,510,557
WINONA							
CITY	0.0134	128.445	147,133	22,652,412	22,799,545	1,938,518	20,861,027
TOWN	0.0136	110.776	68,657	6,776,374	6,845,031	791,854	6,053,177
TOTAL	0.0135	123.895	215,790	29,428,786	29,644,576	2,730,372	26,914,204
WHIGHAM							
CITY	0.0610	129.166	1,307,234	49,227,354	50,534,588	3,445,467	47,089,121
TOWN	0.0496	107.658	793,109	23,972,212	24,765,321	2,700,404	22,064,917
TOTAL	0.0561	121.234	2,100,343	73,199,566	75,299,909	6,145,871	69,154,038
YELLOW MEDICINE							
CITY	0.1573	173.925	191,781	3,029,470	3,221,251	225,057	2,996,194
TOWN	0.0806	135.078	329,194	6,585,867	6,915,061	153,028	6,762,033
TOTAL	0.0982	145.303	520,975	9,615,337	10,136,312	378,085	9,758,227
STATEWIDE TOTAL							
CITY	0.1066	134.572	171,914,870	3,877,169,530	4,049,084,399	256,160,886	3,792,923,515
TOWN	0.0546	118.524	29,800,176	850,838,592	880,638,769	69,424,827	811,213,940
TOTAL	0.0934	131.371	201,715,046	4,728,008,122	4,929,723,168	325,585,713	4,604,137,455

**TABLE 46
POWER LINE CREDIT
NET TAX CAPACITIES, LEVIES, NUMBER OF PARCELS
AND CREDIT AMOUNTS BY COUNTY BY CITY AND TOWNSHIP
TAXES PAYABLE 1999**

COUNTY ¹	10 PERCENT POWER LINE TAX CAPACITY	10 PERCENT POWER LINE LEVY AMOUNT	NUMBER OF PARCELS		CREDIT AMOUNT
			UNDER THE MAXIMUM CREDIT	AT THE MAXIMUM CREDIT	
<u>BENTON</u>					
CITY	206	328	7	0	55
TOWN	7,319	9,635	53	33	3,472
TOTAL	7,525	9,963	60	33	3,527
<u>CARLTON</u>					
TOWN	18,039	30,823	1	20	850
TOTAL	18,039	30,823	1	20	850
<u>CHISAGO</u>					
CITY	3,398	4,903	14	14	2,244
TOWN	15,767	21,037	41	46	8,885
TOTAL	19,165	25,940	55	60	11,129
<u>GRANT</u>					
TOWN	11,943	14,265	10	69	12,451
TOTAL	11,943	14,265	10	69	12,451
<u>HENNEPIN</u>					
CITY	21,102	27,968	104	105	14,180
TOTAL	21,102	27,968	104	105	14,180
<u>ITASCA</u>					
CITY	2,036	2,548	3	2	489
TOWN	17,389	21,069	20	15	1,566
TOTAL	19,425	23,617	23	17	2,055
<u>KANDIYOHI</u>					
TOWN	2,768	3,692	18	2	1,449
TOTAL	2,768	3,692	18	2	1,449
<u>KOOCHICHING ²</u>					
TOWN	0	0	2	49	2,236
TOTAL	0	0	2	49	2,236
<u>LAKE OF THE WOODS ²</u>					
TOWN	0	0	4	34	1,486
TOTAL	0	0	4	34	1,486
<u>MEEKER</u>					
TOWN	11,947	15,268	59	44	10,692
TOTAL	11,947	15,268	59	44	10,692
<u>MILLE LACS</u>					
CITY	635	1,091	3	9	1,001
TOWN	2,451	3,849	12	17	2,022
TOTAL	3,086	4,940	15	26	3,023
<u>PINE</u>					
CITY	3,030	4,209	9	19	2,143
TOWN	23,132	31,201	32	134	8,668
TOTAL	26,162	35,410	41	153	10,811

TABLE 46
POWER LINE CREDIT
NET TAX CAPACITIES, LEVIES, NUMBER OF PARCELS
AND CREDIT AMOUNTS BY COUNTY BY CITY AND TOWNSHIP
TAXES PAYABLE 1999

COUNTY ¹	10 PERCENT POWER LINE TAX CAPACITY	10 PERCENT POWER LINE LEVY AMOUNT	NUMBER OF PARCELS		CREDIT AMOUNT
			UNDER THE MAXIMUM CREDIT	AT THE MAXIMUM CREDIT	
<u>POPE</u>					
TOWN	13,902	17,606	73	19	9,920
TOTAL	13,902	17,606	73	19	9,920
<u>ROSEAU</u>					
TOWN	13,955	17,201	58	69	3,578
TOTAL	13,955	17,201	58	69	3,578
<u>ST. LOUIS</u>					
CITY	11,207	19,035	2	56	1,924
TOWN	42,104	57,984	3	81	2,894
TOTAL	53,311	77,019	5	137	4,818
<u>SHERBURNE</u>					
CITY	2,449	2,472	4	3	1,385
TOWN	14,636	13,824	55	45	5,514
TOTAL	17,085	16,296	59	48	6,899
<u>STEARNS</u>					
TOWN	16,637	20,240	66	76	15,036
TOTAL	16,637	20,240	66	76	15,036
<u>STEVENS</u>					
TOWN	1,224	1,424	4	3	698
TOTAL	1,224	1,424	4	3	698
<u>TRAVERSE</u>					
TOWN	6,226	6,406	12	33	5,770
TOTAL	6,226	6,406	12	33	5,770
<u>WASHINGTON</u>					
CITY	9,426	10,226	62	17	7,003
TOWN	5,546	6,357	45	14	3,816
TOTAL	14,972	16,583	107	31	10,819
<u>WRIGHT</u>					
TOWN	15,490	16,627	56	62	10,162
TOTAL	15,490	16,627	56	62	10,162
<u>STATEWIDE TOTAL</u>					
CITY	53,489	72,780	208	225	30,424
TOWN	240,475	308,508	624	865	111,165
TOTAL	293,964	381,288	832	1,090	141,589

(1) Counties not listed in this table did not have any power line credit for taxes payable in 1999.

(2) All transmission lines in this county are located in unorganized townships and taxed at the average county tax rate. Therefore, the tax capacity value and levy for these lines is shown on table 56. Beginning with taxes payable in 1983, 10% of the tax on power lines of 200KV or larger in these unorganized townships is to go toward the funding of the power line credit.

TABLE 47
AGRICULTURAL PRESERVES CREDIT AND COUNTY CONSERVATION CREDIT,
NUMBER OF PARCELS AND ACRES, NET TAX CAPACITY, AND CREDIT AMOUNT
BY COUNTY BY CITY AND TOWNSHIP
TAXES PAYABLE 1999

AGRICULTURAL PRESERVES CREDIT					COUNTY CONSERVATION CREDIT				
COUNTY	NUMBER OF PARCELS	NUMBER OF ACRES	NET TAX CAPACITY	CREDIT AMOUNT	COUNTY	NUMBER OF PARCELS	NUMBER OF ACRES	NET TAX CAPACITY	CREDIT AMOUNT
<u>ANOKA</u>					<u>WASECA</u>				
CITY	88	2,917	29,094	4,377	CITY	1	26	375	39
TOWN	0	0	0	0	TOWN	956	83,791	1,325,424	125,632
TOTAL	88	2,917	29,094	4,377	TOTAL	957	83,817	1,325,799	125,671
<u>CARVER</u>					<u>WINONA</u>				
CITY	3	150	764	273	CITY	0	0	0	0
TOWN	1,210	102,169	739,166	154,162	TOWN	421	42,221	410,916	63,131
TOTAL	1,213	102,319	739,930	154,435	TOTAL	421	42,221	410,916	63,131
<u>DAKOTA</u>					<u>WRIGHT</u>				
CITY	59	3,551	31,200	5,834	CITY	6	415	4,511	623
TOWN	943	60,750	540,877	90,735	TOWN	186	11,141	128,745	16,658
TOTAL	1,002	64,301	572,077	96,569	TOTAL	192	11,556	133,256	17,281
<u>HENNEPIN</u>					<u>STATEWIDE TOTAL</u>				
CITY	228	12,732	110,168	21,299	CITY	7	441	4,886	662
TOWN	2	194	1,021	292	TOWN	1,563	137,153	1,865,085	205,421
TOTAL	230	12,926	111,189	21,591	TOTAL	1,570	137,594	1,869,971	206,083
<u>SCOTT</u>									
CITY	7	406	4,813	728					
TOWN	125	7,920	91,333	11,841					
TOTAL	132	8,326	96,146	12,569					
<u>WASHINGTON</u>									
CITY	100	4,205	26,084	6,304					
TOWN	101	4,980	28,399	7,466					
TOTAL	201	9,185	54,483	13,770					
<u>STATEWIDE TOTAL</u>									
CITY	485	23,961	202,123	38,815					
TOWN	2,381	176,013	1,400,796	264,496					
TOTAL	2,866	199,974	1,602,919	303,311					

TABLE 48
DISPARITY REDUCTION CREDIT
NUMBER OF PARCELS AND CREDIT AMOUNTS BY COUNTY
TAXES PAYABLE 1999

<u>COUNTY</u>	<u>PARCEL COUNT</u>	<u>CREDIT AMOUNT</u>		<u>TOTAL CREDIT</u>
		<u>TIF</u>	<u>OTHER</u>	
CLAY	990	\$ 615,100	\$ 3,269,340	\$ 3,885,430
POLK	352	60,159	930,246	990,757
WILKIN	42	3,782	23,146	26,970
STATEWIDE TOTAL	1,384	\$ 679,041	\$ 4,222,732	\$ 4,901,773

TABLE 49
ENTERPRISE ZONE CREDIT
NUMBER OF PARCELS, NET TAX CAPACITY AND CREDIT AMOUNTS BY COUNTY
TAXES PAYABLE 1999

<u>COUNTY</u>	<u>PARCEL COUNT</u>	<u>NET TAX CAPACITY</u>	<u>CREDIT AMOUNT</u>		<u>TOTAL CREDIT</u>
			<u>TIF</u>	<u>OTHER</u>	
WILKIN	6	\$ 30,775	0	\$ 8,750	\$ 8,750
STATEWIDE TOTAL	6	\$ 30,775	0	\$ 8,750	\$ 8,750

<p>TABLE 50 DISASTER CREDIT NUMBER OF PARCELS, NET TAX CAPACITY DIFFERENCE, AND CREDIT AMOUNTS BY COUNTY - TAXES PAYABLE 1999</p>
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<u>COUNTY</u>	<u>PARCEL COUNT</u>	<u>MARKET VALUE DIFFERENCE</u>	<u>NET TAX CAPACITY DIFFERENCE</u>	<u>CREDIT AMOUNT</u>		<u>TOTAL CREDIT</u>
				<u>TIF</u>	<u>OTHER</u>	
BROWN	293	\$ 1,202,850	\$ 30,040	\$ 0	\$ 43,518	\$ 43,518
COTTONWOOD	64	0	5,003	0	6,148	6,148
GOODHUE	48	0	4,745	427	5,682	6,109
LE SUEUR	62	406,020	8,939	0	10,106	10,106
NICOLLET	913	15,017,049	197,046	7	265,479	265,486
RAMSEY	732	4,721,383	108,298	46	146,752	146,798
WASHINGTON	<u>116</u>	<u>1,815,505</u>	<u>30,862</u>	<u>0</u>	<u>42,150</u>	<u>42,150</u>
STATEWIDE TOTAL	2,228	\$ 23,162,807	\$ 384,933	\$ 480	\$ 519,835	\$ 520,315

TABLE 51
TACONITE HOMESTEAD CREDIT AMOUNTS AT 57 AND 66 PERCENT, NUMBER OF HOMESTEADS
RECEIVING LESS THAN MAXIMUM, AND MAXIMUM CREDIT AMOUNTS BY COUNTY BY CITY AND TOWNSHIP
TAXES PAYABLE 1999

COUNTY	57% CREDIT			66% CREDIT		
	CURRENT YEAR AMOUNT	NUMBER OF HMSTDS RECEIVING<MAX	NUMBER OF HMSTDS RECEIVING MAXIMUM	CURRENT YEAR AMOUNT	NUMBER OF HMSTDS RECEIVING<MAX	NUMBER OF HMSTDS RECEIVING MAXIMUM
<u>AITKIN</u>						
CITY	\$ 122,100	372	192	\$ 0	0	0
TOWN	669,447	1,029	1,640	0	0	0
TOTAL	791,547	1,401	1,832	0	0	0
<u>COOK</u>						
CITY	122,551	28	401	0	0	0
TOWN	303,674	312	839	20,766	22	50
TOTAL	426,225	340	1,240	20,766	22	50
<u>CROW WING</u>						
CITY	146,332	244	346	264,244	466	521
TOWN	401,760	632	962	160,450	261	336
TOTAL	548,092	876	1,308	424,694	727	857
<u>ITASCA</u>						
CITY	741,390	552	2,165	642,318	1,303	1,267
TOWN	1,839,894	2,526	4,760	462,599	378	1,202
TOTAL	2,581,284	3,078	6,925	1,104,917	1,681	2,469
<u>KOOCHICHING</u>						
CITY	0	0	0	0	0	0
TOWN	0	0	0	4,477	33	0
TOTAL	0	0	0	4,477	33	0
<u>LAKE</u>						
CITY	332,932	253	956	239,494	233	560
TOWN	505,843	502	1,423	0	0	0
TOTAL	838,775	755	2,379	239,494	233	560
<u>ST. LOUIS</u>						
CITY	232,418	478	349	4,927,466	6,306	11,153
TOWN	2,266,462	2,770	5,993	845,295	918	2,086
TOTAL	2,498,880	3,248	6,342	5,772,761	7,224	13,239
<u>STATEWIDE TOTAL</u>						
CITY	1,697,723	1,927	4,409	6,073,522	8,308	13,501
TOWN	5,987,080	7,771	15,617	1,493,587	1,612	3,674
TOTAL	7,684,803	9,698	20,026	7,567,109	9,920	17,175

TABLE 52
1999 EDUCATION HOMESTEAD CREDIT AMOUNTS
BY CITY AND TOWNSHIP

COUNTY	NUMBER RECEIVING			CREDIT AMOUNT		COUNTY	NUMBER RECEIVING			CREDIT AMOUNT	
	TO \$159.99	\$160 - \$319.99	MAX OF \$320	AG	NON-AG		AG	NON-AG			
				HOMESTEADS	HOMESTEADS				HOMESTEADS	HOMESTEADS	
<u>AITKIN</u>						<u>CARVER</u>					
CITY	695	152	20	789	93,531	CITY	1,059	4,479	9,441	15,384	4,206,509
TOWN	2,804	1,445	619	125,823	649,968	TOWN	359	1,140	1,982	276,745	666,329
TOTAL	3,499	1,597	639	126,612	743,499	TOTAL	1,418	5,619	11,423	292,129	4,872,838
<u>ANOKA</u>						<u>CASS</u>					
CITY	9,155	44,306	28,082	100,531	20,342,983	CITY	1,054	466	591	2,457	379,731
TOWN	496	1,161	2,440	63,399	1,035,428	TOWN	3,123	2,076	1,502	88,183	1,151,688
TOTAL	9,651	45,467	30,522	163,930	21,378,411	TOTAL	4,177	2,542	2,093	90,640	1,531,419
<u>BECKER</u>						<u>CHIPPEWA</u>					
CITY	1,810	734	287	835	423,673	CITY	1,944	633	128	1,152	340,608
TOWN	3,534	1,973	856	200,008	825,421	TOWN	1,036	296	80	95,933	83,209
TOTAL	5,344	2,707	1,143	200,843	1,249,094	TOTAL	2,980	929	208	97,085	423,817
<u>BELTRAMI</u>						<u>CHISAGO</u>					
CITY	1,844	603	157	3,023	350,087	CITY	756	3,397	1,630	59,722	1,348,024
TOWN	3,291	2,207	920	115,639	944,757	TOWN	716	2,425	3,394	393,126	1,353,211
TOTAL	5,135	2,810	1,077	118,662	1,294,844	TOTAL	1,472	5,822	5,024	452,848	2,701,235
<u>BENTON</u>						<u>CLAY</u>					
CITY	1,260	2,296	636	1,549	878,195	CITY	4,523	4,273	1,010	1,899	1,744,900
TOWN	1,270	1,771	791	222,550	555,207	TOWN	1,374	1,259	390	174,438	374,731
TOTAL	2,530	4,067	1,427	224,099	1,433,402	TOTAL	5,897	5,532	1,400	176,337	2,119,631
<u>BIG STONE</u>						<u>CLEARWATER</u>					
CITY	1,264	111	7	2,610	107,352	CITY	613	47	4	973	55,399
TOWN	609	52	11	32,701	22,837	TOWN	1,595	363	32	96,272	110,015
TOTAL	1,873	163	18	35,311	130,189	TOTAL	2,208	410	36	97,245	165,414
<u>BLUE EARTH</u>						<u>COOK</u>					
CITY	2,935	4,176	1,787	2,695	1,801,953	CITY	89	261	79	0	94,551
TOWN	1,613	1,521	1,445	274,930	695,511	TOWN	300	384	539	2,771	289,019
TOTAL	4,548	5,697	3,232	277,625	2,497,464	TOTAL	389	645	618	2,771	383,570
<u>BROWN</u>						<u>COTTONWOOD</u>					
CITY	2,991	2,651	818	2,259	1,125,455	CITY	2,316	447	74	2,722	287,856
TOWN	1,424	493	224	151,856	150,594	TOWN	1,308	113	9	76,454	35,751
TOTAL	4,415	3,144	1,042	154,115	1,276,049	TOTAL	3,624	560	83	79,176	323,607
<u>CARLTON</u>						<u>CROW WING</u>					
CITY	2,360	1,776	535	3,829	809,729	CITY	3,479	2,858	2,131	7,346	1,671,231
TOWN	2,355	1,892	737	135,084	764,277	TOWN	2,607	3,283	2,745	139,624	1,770,655
TOTAL	4,715	3,668	1,272	138,913	1,574,006	TOTAL	6,086	6,141	4,876	146,970	3,441,886

TABLE 52	
1999 EDUCATION HOMESTEAD CREDIT AMOUNTS BY CITY AND TOWNSHIP	

COUNTY	NUMBER RECEIVING			CREDIT AMOUNT		COUNTY	NUMBER RECEIVING			CREDIT AMOUNT	
	TO \$159.99	\$160 - \$319.99	MAX OF \$320	AG	NON-AG		AG	NON-AG			
				HOMESTEADS	HOMESTEADS				HOMESTEADS	HOMESTEADS	
DAKOTA						HOUSTON					
CITY	7,224	31,856	53,805	53,688	25,764,355	CITY	1,492	1,364	514	3,437	662,724
TOWN	121	717	3,304	287,649	969,070	TOWN	1,423	897	423	189,463	263,997
TOTAL	7,345	32,573	57,109	341,337	26,733,425	TOTAL	2,915	2,261	937	192,900	926,721
DODGE						HUBBARD					
CITY	1,157	1,511	188	1,944	511,999	CITY	730	266	52	831	153,796
TOWN	832	909	518	182,177	275,971	TOWN	2,157	1,811	1,091	90,776	842,472
TOTAL	1,989	2,420	706	184,121	787,970	TOTAL	2,887	2,077	1,143	91,607	996,268
DOUGLAS						ISANTI					
CITY	1,694	1,241	265	4,455	526,325	CITY	377	1,269	366	1,121	460,086
TOWN	2,025	2,618	2,128	199,033	1,281,067	TOWN	1,280	3,568	2,139	414,969	1,245,217
TOTAL	3,719	3,859	2,393	203,488	1,807,392	TOTAL	1,657	4,837	2,505	416,090	1,705,303
FARIBAULT						ITASCA					
CITY	3,196	510	89	2,186	363,255	CITY	3,341	1,368	578	1,005	765,445
TOWN	1,592	297	27	129,730	81,133	TOWN	3,917	3,243	1,713	73,012	1,580,261
TOTAL	4,788	807	116	131,916	444,388	TOTAL	7,258	4,611	2,291	74,017	2,345,706
FILLMORE						JACKSON					
CITY	2,662	1,106	205	19,365	542,641	CITY	1,547	296	39	1,842	236,985
TOWN	2,222	490	99	256,752	87,181	TOWN	1,649	323	32	117,107	61,554
TOTAL	4,884	1,596	304	276,117	629,822	TOTAL	3,196	619	71	118,949	298,539
FREEBORN						KANABEC					
CITY	4,993	1,776	446	1,435	1,035,481	CITY	545	289	78	2,662	141,876
TOWN	2,427	922	224	182,510	285,836	TOWN	2,062	1,193	302	151,856	409,203
TOTAL	7,420	2,698	670	183,945	1,321,317	TOTAL	2,607	1,482	380	154,518	551,079
GOODHUE						KANDIYOHI					
CITY	2,206	4,176	1,849	12,305	1,805,499	CITY	2,938	2,769	788	2,168	1,165,709
TOWN	1,120	2,001	1,618	402,960	694,822	TOWN	2,329	1,786	1,488	193,875	906,577
TOTAL	3,326	6,177	3,467	415,265	2,500,321	TOTAL	5,267	4,555	2,276	196,043	2,072,286
GRANT						KITTSON					
CITY	1,021	157	15	1,221	112,964	CITY	754	62	1	2,254	80,053
TOWN	697	234	81	70,154	64,871	TOWN	998	65	5	38,473	15,572
TOTAL	1,718	391	96	71,375	177,835	TOTAL	1,752	127	6	40,727	95,625
HENNEPIN						KOOCHICHING					
CITY	45,064	114,075	143,907	195,604	78,231,779	CITY	2,269	331	37	1,090	271,108
TOWN	18	114	648	20,178	219,557	TOWN	1,647	469	167	45,374	260,152
TOTAL	45,082	114,189	144,555	215,782	78,451,336	TOTAL	3,916	800	204	46,464	531,260

TABLE 52
1999 EDUCATION HOMESTEAD CREDIT AMOUNTS
BY CITY AND TOWNSHIP

NUMBER RECEIVING				CREDIT AMOUNT		NUMBER RECEIVING				CREDIT AMOUNT	
COUNTY				AG	NON-AG	COUNTY				AG	NON-AG
	TO \$159.99	\$160 - \$319.99	MAX OF \$320	HOMESTEADS	HOMESTEADS		TO \$159.99	\$160 - \$319.99	MAX OF \$320	HOMESTEADS	HOMESTEADS
<u>LAC QUI PARLE</u>						<u>MARTIN</u>					
CITY	1,382	121	3	309	116,845	CITY	3,912	1,068	361	3,983	672,148
TOWN	1,308	71	15	71,035	40,672	TOWN	1,703	238	67	123,560	97,095
TOTAL	2,690	192	18	71,344	157,517	TOTAL	5,615	1,306	428	127,543	769,243
<u>LAKE</u>						<u>MEEKER</u>					
CITY	1,433	532	37	0	277,733	CITY	1,849	988	183	1,628	462,156
TOWN	631	833	461	1,807	398,752	TOWN	1,730	1,368	681	196,203	507,192
TOTAL	2,064	1,365	498	1,807	676,485	TOTAL	3,579	2,356	864	197,831	969,348
<u>LAKE OF THE WOODS</u>						<u>MILLE LACS</u>					
CITY	329	30	3	99	37,477	CITY	1,178	1,023	113	2,074	374,119
TOWN	776	297	76	25,185	123,031	TOWN	1,990	1,665	477	143,297	589,002
TOTAL	1,105	327	79	25,284	160,508	TOTAL	3,168	2,688	590	145,371	963,121
<u>LE SUEUR</u>						<u>MORRISON</u>					
CITY	1,792	1,904	590	2,010	815,607	CITY	2,363	962	104	15,680	491,251
TOWN	913	1,541	1,234	224,052	617,340	TOWN	3,371	2,153	717	331,627	655,141
TOTAL	2,705	3,445	1,824	226,062	1,432,947	TOTAL	5,734	3,115	821	347,307	1,146,392
<u>LINCOLN</u>						<u>MOWER</u>					
CITY	1,161	101	12	2,625	106,293	CITY	5,987	2,440	826	4,491	1,385,122
TOWN	927	74	19	56,608	28,855	TOWN	1,922	996	254	213,127	277,913
TOTAL	2,088	175	31	59,233	135,148	TOTAL	7,909	3,436	1,080	217,618	1,663,035
<u>LYON</u>						<u>MURRAY</u>					
CITY	2,490	1,741	635	1,629	837,768	CITY	1,350	330	43	1,662	188,090
TOWN	1,183	546	176	130,870	142,588	TOWN	1,296	244	89	91,904	80,915
TOTAL	3,673	2,287	811	132,499	980,356	TOTAL	2,646	574	132	93,566	269,005
<u>MCLEOD</u>						<u>NICOLLET</u>					
CITY	1,625	3,853	1,238	2,737	1,456,621	CITY	1,235	2,729	1,676	836	1,295,068
TOWN	1,306	1,247	811	239,265	434,048	TOWN	859	693	514	148,468	261,970
TOTAL	2,931	5,100	2,049	242,002	1,890,669	TOTAL	2,094	3,422	2,190	149,304	1,557,038
<u>MAHNOMEN</u>						<u>NOBLES</u>					
CITY	482	57	1	417	51,506	CITY	2,668	1,216	460	3,114	646,739
TOWN	804	109	7	35,566	49,594	TOWN	1,556	257	59	123,083	77,777
TOTAL	1,286	166	8	35,983	101,100	TOTAL	4,224	1,473	519	126,197	724,516
<u>MARSHALL</u>						<u>NORMAN</u>					
CITY	1,169	87	4	881	132,724	CITY	1,192	171	13	572	122,061
TOWN	2,091	135	11	91,589	50,025	TOWN	1,066	77	13	55,991	35,430
TOTAL	3,260	222	15	92,470	182,749	TOTAL	2,258	248	26	56,563	157,491

TABLE 52
1999 EDUCATION HOMESTEAD CREDIT AMOUNTS
BY CITY AND TOWNSHIP

COUNTY	NUMBER RECEIVING			CREDIT AMOUNT		COUNTY	NUMBER RECEIVING			CREDIT AMOUNT	
	TO \$159.99	\$160 - \$319.99	MAX OF \$320	AG	NON-AG		TO \$159.99	\$160 - \$319.99	MAX OF \$320	AG	NON-AG
				HOMESTEADS	HOMESTEADS					HOMESTEADS	HOMESTEADS
<u>OLMSTED</u>						<u>REDWOOD</u>					
CITY	7,881	13,287	5,958	5,351	5,779,502	CITY	2,575	827	200	2,763	440,085
TOWN	2,052	2,653	2,702	443,067	1,368,941	TOWN	1,689	175	34	116,301	63,982
TOTAL	9,933	15,940	8,660	448,418	7,148,443	TOTAL	4,264	1,002	234	119,064	504,067
<u>OTTER TAIL</u>						<u>RENNVILLE</u>					
CITY	4,489	1,892	520	9,360	1,007,932	CITY	2,888	527	56	2,267	363,973
TOWN	5,963	3,303	1,763	433,942	1,390,176	TOWN	1,808	303	49	154,629	82,630
TOTAL	10,452	5,195	2,283	443,302	2,398,108	TOTAL	4,696	830	105	156,896	446,603
<u>PENNINGTON</u>						<u>RICE</u>					
CITY	1,632	506	92	76	303,465	CITY	1,760	4,297	2,922	4,093	2,136,531
TOWN	1,182	377	72	63,926	118,096	TOWN	1,109	1,771	2,093	316,804	884,685
TOTAL	2,814	883	164	64,002	421,561	TOTAL	2,869	6,068	5,015	320,897	3,021,216
<u>PINE</u>						<u>ROCK</u>					
CITY	1,481	677	149	26,062	312,118	CITY	1,440	549	115	2,791	281,687
TOWN	3,149	1,687	557	226,357	608,028	TOWN	1,017	137	23	76,644	41,520
TOTAL	4,630	2,364	706	252,419	920,146	TOTAL	2,457	686	138	79,435	323,207
<u>PIPESTONE</u>						<u>ROSEAU</u>					
CITY	1,929	340	51	4,518	236,973	CITY	776	492	54	1,003	237,400
TOWN	913	115	42	64,123	33,372	TOWN	2,048	1,101	153	137,910	289,087
TOTAL	2,842	455	93	68,641	270,345	TOTAL	2,824	1,593	207	138,913	526,487
<u>POLK</u>						<u>ST. LOUIS</u>					
CITY	3,100	1,563	389	1,356	773,391	CITY	26,770	12,644	4,297	9,438	6,717,149
TOWN	2,924	767	211	163,675	228,928	TOWN	8,252	5,728	3,863	105,939	3,207,604
TOTAL	6,024	2,330	600	165,031	1,002,319	TOTAL	35,022	18,372	8,160	115,377	9,924,753
<u>POPE</u>						<u>SCOTT</u>					
CITY	1,182	387	69	362	212,861	CITY	1,642	7,121	9,194	34,024	4,893,812
TOWN	1,361	541	175	99,231	190,617	TOWN	325	1,212	4,209	434,350	1,241,104
TOTAL	2,543	928	244	99,593	403,478	TOTAL	1,967	8,333	13,403	468,374	6,134,916
<u>RAMSEY</u>						<u>SHERBURNE</u>					
CITY	25,590	55,525	42,318	3,670	29,494,129	CITY	1,067	4,356	2,550	77,060	1,887,624
TOWN	265	1,226	2,287	0	1,071,459	TOWN	1,062	3,969	3,867	486,843	1,837,782
TOTAL	25,855	56,751	44,605	3,670	30,565,588	TOTAL	2,129	8,325	6,417	563,903	3,725,406
<u>RED LAKE</u>						<u>SIBLEY</u>					
CITY	758	45	0	746	23,986	CITY	1,744	725	80	2,204	348,119
TOWN	643	24	0	14,757	7,166	TOWN	1,379	640	253	184,813	177,906
TOTAL	1,401	69	0	15,503	31,152	TOTAL	3,123	1,365	333	187,017	526,025

TABLE 52
1999 EDUCATION HOMESTEAD CREDIT AMOUNTS
BY CITY AND TOWNSHIP

COUNTY	NUMBER RECEIVING			CREDIT AMOUNT		COUNTY	NUMBER RECEIVING			CREDIT AMOUNT	
	TO \$159.99	\$160 - \$319.99	MAX OF \$320	AG	NON-AG		AG	NON-AG			
				HOMESTEADS	HOMESTEADS				HOMESTEADS	HOMESTEADS	
<u>STEARNS</u>						<u>WASHINGTON</u>					
CITY	7,154	10,352	3,575	14,502	4,257,227	CITY	3,176	19,122	28,163	172,642	13,891,969
TOWN	4,121	5,121	3,694	482,150	2,279,683	TOWN	134	965	6,314	188,398	2,106,372
TOTAL	11,275	15,473	7,269	496,652	6,536,910	TOTAL	3,310	20,087	34,477	361,040	15,998,341
<u>STEELE</u>						<u>WATONWAN</u>					
CITY	1,635	4,172	1,619	801	1,656,395	CITY	2,135	300	25	1,030	249,913
TOWN	576	1,225	567	216,418	308,825	TOWN	1,150	110	25	61,772	49,805
TOTAL	2,211	5,397	2,186	217,219	1,965,220	TOTAL	3,285	410	50	62,802	299,718
<u>STEVENS</u>						<u>WILKIN</u>					
CITY	1,210	385	105	2,250	221,401	CITY	957	281	87	539	169,344
TOWN	759	209	94	61,002	75,376	TOWN	670	137	25	60,080	36,105
TOTAL	1,969	594	199	63,252	296,777	TOTAL	1,627	418	112	60,619	205,449
<u>SWIFT</u>						<u>WINONA</u>					
CITY	1,141	831	149	1,631	222,615	CITY	3,224	4,358	1,774	7,975	1,930,543
TOWN	1,060	283	48	61,604	48,623	TOWN	1,275	1,458	842	207,755	520,968
TOTAL	2,201	1,114	197	63,235	271,238	TOTAL	4,499	5,816	2,616	215,730	2,451,511
<u>TODD</u>						<u>WRIGHT</u>					
CITY	2,259	361	42	1,961	268,149	CITY	2,003	6,749	5,260	84,935	3,359,909
TOWN	3,917	1,006	216	219,532	387,693	TOWN	1,178	3,594	4,868	652,430	2,021,154
TOTAL	6,176	1,367	258	221,493	655,842	TOTAL	3,181	10,343	10,128	737,365	5,381,063
<u>TRAVERSE</u>						<u>YELLOW MEDICINE</u>					
CITY	838	72	12	583	67,372	CITY	1,806	348	37	1,668	223,389
TOWN	493	50	10	37,682	13,421	TOWN	1,429	169	27	90,261	62,767
TOTAL	1,331	122	22	38,265	80,793	TOTAL	3,235	517	64	91,929	286,156
<u>WABASHA</u>						<u>STATE TOTAL</u>					
CITY	1,723	1,742	394	7,419	695,841	CITY	278,086	414,365	367,524	1,050,450	241,902,089
TOWN	1,175	1,095	558	189,474	351,255	TOWN	141,423	100,364	80,560	14,289,755	47,009,686
TOTAL	2,889	2,834	952	196,893	1,047,096	TOTAL	419,509	514,729	448,084	15,340,205	288,911,775
<u>WADENA</u>											
CITY	1,585	429	45	1,615	253,375						
TOWN	1,571	472	64	89,566	147,402						
TOTAL	3,156	901	109	91,181	400,777						
<u>WASECA</u>											
CITY	1,582	1,662	282	620	620,735						
TOWN	1,012	686	451	133,499	266,693						
TOTAL	2,594	2,348	733	134,119	887,428						

<p align="center">TABLE 53 CONTAMINATION TAX DATA TAXES PAYABLE 1999</p>

County	Tax at 100% Tax Rate			Tax at 50% Rate		
	Number of Parcels	Net Tax Capacity	Total Tax	Number of Parcels	Net Tax Capacity	Total Tax
Anoka				14	23,490	11,746
Becker				1	2,129	1,065
Beltrami	1	508	508			
Dakota				1	5,995	2,998
Douglas						
Goodhue				1	551	276
Hennepin	12	69,080	69,080	13	255,004	127,502
Ramsey	8	31,607	31,607	2	12,096	6,048
St. Louis				1	649	325
Washington						
TOTAL	21	101,195	101,195	33	299,914	149,960

County	Tax at 25% Tax Rate			Tax at 12.5% Rate		
	Number of Parcels	Net Tax Capacity	Total Tax	Number of Parcels	Net Tax Capacity	Total Tax
Anoka				4	27,754	3,470
Becker	1	484	121			
Beltrami						
Dakota	1	1,750	438	1	12,222	1,528
Douglas	1	1,380	345			
Goodhue						
Hennepin	7	75,824	18,956	8	103,864	12,983
Ramsey	6	136,063	34,016	8	21,119	2,640
St. Louis				20	41,062	5,133
Washington	1	9,625	2,406			
TOTAL	17	225,126	56,282	41	206,021	25,754

STATEWIDE TOTAL			
County	Number of Parcels	Net Tax Capacity	Total Tax
Anoka	18	51,244	15,209
Becker	2	2,613	1,186
Beltrami	1	508	508
Dakota	3	19,967	4,963
Douglas	1	1,380	345
Goodhue	1	551	276
Hennepin	40	503,772	228,521
Ramsey	24	200,885	74,311
St. Louis	21	41,711	5,457
Washington	1	9,625	2,406
TOTAL	112	832,256	333,182

TABLE 54
FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION
VALUATION AND TAX DIFFERENCES BY COUNTY
TAXES PAYABLE 1999

<u>COUNTY</u>	<u>CONTRIBUTION VALUE</u>	<u>DISTRIBUTION VALUE</u>	<u>VALUE DIFFERENCE ¹</u>	<u>CONTRIBUTION TAX</u>	<u>DISTRIBUTION TAX</u>	<u>TAX DIFFERENCE ²</u>
AITKIN	\$ 7,693	\$ 13,660	\$ 5,967	\$ 11,583	\$ 16,151	\$ 4,568
ANOKA	18,238,162	32,782,914	14,544,752	28,701,948	44,859,451	16,157,503
CARVER	4,690,932	4,958,980	268,048	7,382,260	8,235,516	853,256
COOK	19,241	4,279	(14,962)	28,971	5,163	(23,808)
CROW WING	19,038	18,406	(632)	28,664	24,298	(4,366)
DAKOTA	32,588,388	31,188,388	(1,400,000)	51,285,338	43,951,967	(7,333,371)
HENNEPIN	143,842,960	99,217,854	(44,625,106)	226,369,987	162,228,358	(64,141,629)
ITASCA	51,000	98,391	47,391	76,786	129,030	52,244
KOOCHICHING	4	68	64	7	76	69
LAKE	106,761	27,146	(79,615)	160,743	43,601	(117,142)
RAMSEY	36,033,193	60,622,528	24,589,335	56,706,516	103,768,935	47,062,419
ST. LOUIS	245,268	288,128	42,860	369,285	456,596	87,311
SCOTT	4,756,253	6,218,955	1,462,702	7,485,062	9,679,523	2,194,461
WASHINGTON	12,396,419	17,555,661	5,159,242	19,508,617	24,714,099	5,205,482
TOTAL	\$ 252,995,312	\$ 252,995,358	\$ 46	\$ 398,115,767	\$ 398,112,764	\$ (3,003)

(1) Distribution Value less Contribution Value

(2) Distribution Tax less Contribution Tax

TABLE 55
FISCAL DISPARITY DISTRIBUTION TAX BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1999

METROPOLITAN						
	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL DISTRICT</u>	<u>COUNTY</u>	<u>TOTAL</u>
ANOKA	\$ 8,233,834	\$ 244,296	\$ 22,899,354	\$ 2,090,853	\$ 11,391,114	\$ 44,859,451
CARVER	1,290,863	138,986	3,943,539	180,393	2,681,735	8,235,516
DAKOTA	9,629,370	144,973	23,056,304	1,430,200	9,691,120	43,951,967
HENNEPIN ¹	34,913,336	37,690	75,899,260	9,623,969	41,754,103	162,228,358
RAMSEY ²	20,858,434	149,251	42,732,998	9,773,074	30,255,178	103,768,935
SCOTT	1,629,227	156,349	4,666,692	327,015	2,900,240	9,679,523
WASHINGTON	4,961,485	260,999	12,386,590	1,437,490	5,667,535	24,714,099
METRO TOTAL	\$ 81,516,550	\$ 1,132,544	\$ 185,584,737	\$ 24,862,994	\$ 104,341,025	\$ 397,437,849
IRON RANGE						
	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL DISTRICT</u>	<u>COUNTY</u>	<u>TOTAL</u>
AITKIN	\$ 1,397	\$ 1,246	\$ 5,902	\$ 22	\$ 7,584	\$ 16,151
COOK	1,016	14	1,924	242	1,967	5,163
CROW WING	9,239	1,006	8,667	339	5,046	24,297
ITASCA ³	28,438	10,731	42,698	2,452	44,711	129,030
KOOCHICHING	0	0	45	0	31	76
LAKE	12,199	585	13,042	443	17,333	43,602
ST. LOUIS	151,639	20,453	113,680	3,211	167,615	456,598
IRON RANGE TOTAL	\$ 203,928	\$ 34,035	\$ 185,958	\$ 6,709	\$ 244,287	\$ 674,917
STATEWIDE TOTAL	\$ 81,720,478	\$ 1,166,579	\$ 185,770,695	\$ 24,869,703	\$ 104,585,312	\$ 398,112,766

(1) Hennepin County Special Districts include Bloomington Highway Bond interest of \$1,083,750.

(2) Ramsey County Special Districts include Metropolitan Council livable communities tax of \$5,000,000.

(3) Itasca County Special Districts includes Greenway Joint Recreation Board tax of \$1,428.

TABLE 56
POWER LINE TAX RATES, VALUES AND TAXES
TAXES PAYABLE 1999

COUNTY	AVERAGE TAX RATE		TRANSMISSION				DISTRIBUTION			
	MKT VALUE	NET TAX CAPACITY	VALUE		TAX		VALUE		TAX	
			MKT VAL	NTC	MKT VAL	NTC	MKT VAL	NTC	MKT VAL	NTC
AITKIN	0.0261	124.358	1,936,900	67,792	505	84,305	0	0	0	0
ANOKA	0.0469	124.822	30,700	1,075	14	1,342	10,700	375	5	468
BECKER	0.0452	134.129	1,680,951	58,833	759	78,922	716,800	25,089	324	33,656
BELTRAMI	0.0527	168.469	1,217,800	42,623	641	71,808	1,439,900	50,397	758	84,904
BENTON	0.0679	141.957	1,665,900	58,307	1,131	82,773	141,600	4,957	96	7,036
BIG STONE	0.0289	156.834	562,000	16,277	164	25,529	33,400	1,015	10	1,592
BLUE EARTH	0.0511	120.800	2,232,700	78,145	1,139	94,399	483,100	16,909	246	20,426
BROWN	0.0344	132.338	71,600	2,506	24	3,316	51,300	1,796	18	2,377
CARLTON	0.0602	158.576	4,295,200	150,332	2,585	238,390	1,085,700	38,000	653	60,259
CARVER	0.0915	141.366	2,528,500	88,498	2,313	125,106	356,300	12,471	326	17,630
CASS	0.0213	105.556	3,032,300	106,131	647	112,028	246,300	8,621	53	9,100
CHIPPEWA	0.0255	143.526	570,700	19,975	145	28,669	121,900	4,267	31	6,124
CHISAGO	0.0268	138.522	4,248,000	148,680	1,140	205,952	908,400	31,794	244	44,042
CLAY	0.0808	138.141	994,600	34,811	806	48,088	124,000	4,340	100	5,995
CLEARWATER	0.0000	139.264	0	10,273	0	13,843	0	123	0	166
COOK	0.0000	107.558	2,071,000	70,910	0	76,269	0	0	0	0
COTTONWOOD	0.0692	129.952	45,800	1,603	32	2,092	128,700	4,505	89	5,879
CROW WING	0.0322	101.203	3,249,000	113,716	1,046	115,084	243,200	8,512	78	8,614
DAKOTA	0.0969	123.328	1,392,100	48,724	1,349	60,090	66,400	2,324	64	2,866
DODGE	0.0537	141.593	724,400	25,354	389	35,899	674,100	23,594	362	33,406
DOUGLAS	0.0151	116.323	1,257,700	44,020	180	51,372	887,600	31,066	127	36,225
FARIBAUT	0.0616	119.137	12,600	441	8	525	868,700	30,404	535	36,222
FILLMORE	0.0543	141.542	0	0	0	0	278,000	9,730	151	13,772
FREEBORN	0.0968	130.596	141,000	4,248	136	5,158	1,101,100	38,539	1,066	46,788
GOODHUE	0.0140	128.552	1,916,500	67,078	268	86,230	260,900	9,132	36	11,739
GRANT	0.1292	133.756	1,011,100	33,258	1,306	44,484	347,500	12,163	449	16,268
HENNEPIN	0.1350	135.868	1,743,800	61,033	2,354	82,924	134,000	4,690	180	6,372
HOUSTON	0.0532	124.435	254,400	8,905	134	11,080	14,200	497	8	618
HUBBARD	0.0398	106.462	2,199,000	76,965	876	81,938	0	0	0	0
ISANTI	0.0162	153.366	0	0	0	0	0	0	0	0
ITASCA	0.0497	126.932	6,007,800	210,273	2,986	266,904	36,500	1,278	18	1,622
JACKSON	0.0123	118.893	0	0	0	0	98,100	3,434	12	4,082

TABLE 56
POWER LINE TAX RATES, VALUES AND TAXES
TAXES PAYABLE 1999

COUNTY	AVERAGE TAX RATE		TRANSMISSION				DISTRIBUTION			
	MKT VALUE	NET TAX CAPACITY	VALUE		TAX		VALUE		TAX	
			MKT VAL	NTC	MKT VAL	NTC	MKT VAL	NTC	MKT VAL	NTC
KANABEC	0.0184	153.749	0	0	0	0	0	0	0	0
KANDIYOHI	0.0480	134.764	1,073,100	37,559	515	50,616	130,000	4,550	62	6,131
KITTSOON	0.2606	101.342	788,000	31,081	2,314	31,498	76,100	2,664	198	2,700
KOOCHICHING	0.0591	97.814	19,521,100	680,087	11,535	665,220	0	0	0	0
LAC QUI PARLE	0.0551	117.703	414,400	2,053	228	2,416	392,800	13,738	216	16,170
LAKE	0.0606	145.261	1,148,400	40,194	696	58,386	82,100	2,874	50	4,175
LAKE OF THE WOODS	0.0084	141.751	8,592,400	300,734	724	426,270	0	0	0	0
LESUEUR	0.0457	123.462	480,100	15,225	221	18,797	605,200	19,607	278	24,207
LINCOLN	0.0542	124.538	428,100	14,984	231	18,660	77,000	2,696	41	3,357
LYON	0.0912	115.580	318,200	7,094	334	11,723	360,100	8,596	378	13,375
MCLEOD	0.0512	138.978	277,800	9,723	142	13,513	246,300	8,621	126	11,981
MAHNOMEN	0.0030	190.032	229,300	8,026	7	15,252	58,000	2,030	2	3,858
MARSHALL	0.0700	106.736	432,500	15,138	303	16,158	98,900	3,462	34	3,695
MARTIN	0.0333	108.506	0	0	0	0	269,300	9,426	90	10,228
MEEKER	0.0491	133.746	127,700	4,470	62	5,978	74,200	2,597	36	3,473
MILLE LACS	0.0441	166.513	0	0	0	0	0	0	0	0
MORRISON	0.0555	142.167	3,421,100	119,739	1,900	170,229	1,888,600	66,101	1,049	93,974
MOWER	0.0641	129.944	9,300	326	6	439	381,100	13,339	232	17,968
MURRAY	0.0646	114.075	300,900	10,532	194	12,014	144,600	5,061	93	5,773
NICOLLET	0.0633	122.769	129,500	4,532	82	5,564	12,400	434	8	533
NOBLES	0.0299	120.682	195,800	6,853	58	8,270	138,400	4,844	41	5,845
NORMAN	0.0281	133.136	242,900	9,146	68	12,176	90,300	3,161	25	4,208
OLMSTED	0.1227	135.272	118,600	4,151	146	5,615	267,400	9,360	328	12,661
OTTER TAIL	0.0341	119.959	2,938,700	102,855	1,003	123,384	4,047,800	141,674	1,381	169,951
PENNINGTON	0.0698	175.283	24,300	851	17	1,491	0	0	0	0
PINE	0.0371	140.145	1,660,700	58,125	616	83,006	723,900	24,728	268	35,312
PIPESTONE	0.0309	129.644	111,000	3,885	23	5,037	114,100	2,795	23	3,623
POLK	0.0057	150.599	1,747,700	61,170	99	92,121	632,100	22,124	36	33,318

TABLE 56
POWER LINE TAX RATES, VALUES AND TAXES
TAXES PAYABLE 1999

COUNTY	AVERAGE TAX RATE		TRANSMISSION				DISTRIBUTION			
	MKT VALUE	NET TAX CAPACITY	VALUE		TAX		VALUE		TAX	
			MKT VAL	NTC	MKT VAL	NTC	MKT VAL	NTC	MKT VAL	NTC
POPE	0.0438	140.553	1,261,800	44,164	552	62,074	92,500	3,238	41	4,551
RAMSEY	0.1025	139.979	2,067,200	72,352	2,109	101,278	7,300	256	7	358
RED LAKE	0.1031	158.164	426,000	14,910	439	23,582	26,700	935	28	1,479
REDWOOD	0.0282	125.539	342,900	12,002	96	15,067	341,800	11,964	96	15,019
RENVILLE	0.0326	112.945	155,965	5,460	0	6,077	117,168	4,102	0	4,633
RICE	0.1255	120.455	1,501,800	52,563	1,884	63,330	485,200	16,982	609	20,461
ROCK	0.0265	118.651	932,200	31,053	246	36,844	83,100	2,909	21	3,451
ROSEAU	0.1339	139.327	4,358,100	152,534	5,834	212,521	2,600	91	3	127
ST. LOUIS	0.0646	145.794	15,317,000	531,124	9,898	774,347	2,317,400	79,534	1,498	115,956
SCOTT	0.0136	127.749	550,500	19,268	748	24,614	31,600	1,106	100	1,413
SHERBURNE	0.0690	107.695	1,593,800	55,783	1,100	60,076	130,800	4,578	90	4,930
SIBLEY	0.0492	130.206	187,200	6,552	92	8,531	129,700	4,540	64	5,911
STEARNS	0.0976	131.389	6,559,000	229,565	6,403	301,623	801,900	28,067	783	36,877
STEELE	0.0939	118.752	255,400	8,939	239	10,615	805,700	28,200	756	33,488
STEVENS	0.0760	132.682	906,000	31,711	688	42,074	187,500	6,563	142	8,707
SWIFT	0.0698	132.667	876,300	30,671	611	40,690	207,900	7,277	145	9,654
TODD	0.0429	168.055	1,044,900	36,572	447	61,461	2,210,500	77,368	947	130,020
TRAVERSE	0.0761	113.257	138,800	4,858	105	5,501	73,000	2,555	55	2,893
WABASHA	0.0089	134.143	1,351,100	47,289	120	63,760	569,000	19,915	51	26,850
WADENA	0.0365	175.319	680,900	23,832	249	41,782	54,700	1,915	20	3,357
WASECA	0.0938	137.215	462,300	16,181	434	22,202	1,093,400	38,270	1,026	52,512
WASHINGTON	0.1764	120.736	12,558,800	439,558	22,159	530,705	488,400	17,094	862	20,639
WATONWAN	0.1022	123.152	0	0	0	0	245,500	8,593	251	10,582
WILKIN	0.0511	106.565	496,600	17,382	254	18,523	84,700	2,965	43	3,160
WINONA	0.0135	123.895	1,496,800	52,388	200	64,906	485,100	16,978	66	21,036
WRIGHT	0.0561	121.234	2,881,800	100,863	1,612	122,354	644,900	22,572	361	27,381
YELLOW MEDICINE	0.0982	145.303	651,400	19,649	640	27,060	201,800	7,025	200	9,776
STATEWIDE TOTAL	0.0934	131.371	150,880,216	5,256,542	101,760	6,729,949	33,688,968	1,170,096	19,299	1,579,985

<p>TABLE 57</p> <p>SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT</p> <p>TAXES PAYABLE 1999</p>

COUNTY NAME	COUNTY	CITY	TOWNSHIP	SPECIAL TAXING DISTRICT	TOTAL
AITKIN	0	49,488	34,029	0	83,517
ANOKA	4,641,276	6,427,193	105,626	0	11,174,095
BECKER	471,932	457,856	31,403	100,680	1,061,871
BELTRAMI	1,180,495	249,183	20,947	1,845	1,452,470
BENTON	432,825	950,729	3,888	0	1,387,442
BIG STONE	182,506	56,442	0	0	238,948
BLUE EARTH	1,392,754	1,441,361	68,704	0	2,902,819
BROWN	420,015	772,115	7,106	0	1,199,236
CARLTON	251,920	96,746	38,405	100,042	487,113
CARVER	862,751	4,257,286	263,882	0	5,383,919
CASS	1,037,606	147,748	55,611	0	1,240,965
CHIPPEWA	206,163	219,114	5,574	0	430,851
CHISAGO	399,167	762,679	160,534	0	1,322,380
CLAY	2,559,214	696,772	399,837	3,892	3,659,715
CLEARWATER	408,188	24,277	13,250	0	445,715
COOK	18,539	47,617	0	0	66,156
COTTONWOOD	382,202	239,989	7,522	181,225	810,938
CROW WING	493,544	981,500	51,972	0	1,527,016
DAKOTA	1,006	14,978,015	63,879	0	15,042,900
DODGE	160,667	221,290	11,594	0	393,551
DOUGLAS	71,803	452,101	1,110,087	0	1,633,991
FARIBAULT	725,547	325,800	40	0	1,051,387
FILLMORE	620	327,067	199	0	327,886
FREEBORN	793,216	505,176	16,176	0	1,314,568
GOODHUE	14,621	1,165,442	10,821	0	1,190,884
GRANT	89,790	128,038	0	0	217,828
HENNEPIN	0	33,568,055	233,968	0	33,802,023
HOUSTON	0	319,633	224	0	319,857
HUBBARD	1,325,803	234,434	104,096	0	1,664,333
ISANTI	0	305,292	7,167	0	312,459
ITASCA	2,300	656,285	0	0	658,585
JACKSON	351,250	101,899	21,549	27,531	502,229

<p align="center">TABLE 57 SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT TAXES PAYABLE 1999</p>
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COUNTY NAME	COUNTY	CITY	TOWNSHIP	SPECIAL TAXING DISTRICT	TOTAL
KANABEC	143,605	12,523	330	0	156,458
KANDIYOHI	614,518	1,305,179	348,406	0	2,268,103
KITTSON	453,761	182,752	0	0	636,513
KOOCHICHING	274,773	50,679	0	107,256	432,708
LAC QUI PARLE	205,909	37,603	886	0	244,398
LAKE	0	24,874	72,086	1,181	98,141
LAKE/WOODS	384,378	1,485	0	29	385,892
LE SUEUR	169,292	514,150	80,579	0	764,021
LINCOLN	188,927	18,279	997	281,472	489,675
LYON	336,959	329,733	214,210	0	880,902
MCLEOD	71,835	1,035,513	16,991	0	1,124,339
MAHNOMEN	258,749	80,090	0	2,932	341,771
MARSHALL	515,456	137,101	31,567	277,205	961,329
MARTIN	1,064,834	561,198	0	0	1,626,032
MEEKER	82,135	214,242	79,614	2,145	378,136
MILLE LACS	215,320	351,052	34,085	0	600,457
MORRISON	131,734	706,194	2,579	0	840,507
MOWER	306,392	402,293	792	0	709,477
MURRAY	476,352	40,899	1,142	0	518,393
NICOLLET	377,358	744,597	4,340	0	1,126,295
NOBLES	93,944	248,583	0	154,674	497,201
NORMAN	645,808	51,265	0	0	697,073
OLMSTED	0	891,315	25,580	0	916,895
OTTER TAIL	1,575,482	552,147	151,016	14,420	2,293,065
PENNINGTON	110,515	294,474	66,865	16,910	488,764
PINE	0	139,350	254,732	198,867	592,949
PIPESTONE	71,605	114,292	863	217,478	404,238
POLK	2,682,753	1,494,496	5,771	0	4,183,020
POPE	263,310	159,701	8,785	0	431,796
RAMSEY	0	22,012,741	611,106	0	22,623,847
RED LAKE	34,397	58,912	0	0	93,309
REDWOOD	418,143	111,646	19,928	0	549,717

TABLE 57
SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1999

COUNTY NAME	COUNTY	CITY	TOWNSHIP	SPECIAL TAXING DISTRICT	TOTAL
RENVILLE	531,282	315,607	33,035	1,562	881,486
RICE	346,601	873,906	35,902	0	1,256,409
ROCK	359,566	260,573	320	0	620,459
ROSEAU	799,493	527,103	83,846	0	1,410,442
ST. LOUIS	1,018,037	1,231,030	48,878	403,776	2,701,721
SCOTT	157,217	4,004,255	129,722	0	4,291,194
SHERBURNE	8,590	2,128,412	82,119	0	2,219,121
SIBLEY	546,633	114,344	6,066	0	667,043
STEARNS	318,448	4,740,726	41,278	161,407	5,261,859
STEELE	1,267,623	113,718	3,852	682	1,385,875
STEVENS	199,510	216,972	0	0	416,482
SWIFT	678,393	20,501	72	0	698,966
TODD	220,626	218,056	9,576	93,498	541,756
TRAVERSE	80,094	90,227	0	0	170,321
WABASHA	0	196,104	2,543	0	198,647
WADENA	171,240	200,273	0	0	371,513
WASECA	208,601	257,886	24,743	0	491,230
WASHINGTON	3,978,638	10,852,065	218,366	0	15,049,069
WATONWAN	175,808	95,541	9,893	24,535	305,777
WILKIN	282,690	314,475	0	0	597,165
WINONA	207,220	689,386	421	0	897,027
WRIGHT	1,386,060	2,203,564	603,455	0	4,193,079
YELLOW MEDICINE	151,812	126,928	6,577	175,052	460,369
STATEWIDE TOTALS	\$ 44,140,146	\$ 133,837,632	\$ 6,222,004	\$ 2,550,296	\$ 186,750,078

TABLE 58
TOTAL TAX CAPACITY VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES
OF COUNTIES FOR PROPERTY TAXES LEVIED IN 1998 PAYABLE IN 1999

County	Net Tax Payable ¹	Net Tax Capacity Value ¹	Nominal Tax Rate ²	Taxable Market Value ¹	Aggregate Ratio	Indicated Market Value ³	Effective Tax Rate ⁴
AITKIN	\$ 11,052,458	\$ 10,059,805	109.87%	\$ 822,296,866	78.5%	\$ 1,047,172,460	1.06%
ANOKA	213,419,644	183,924,456	116.04	11,534,773,582	88.7%	13,007,859,027	1.64
BECKER	20,718,684	16,135,253	128.41	1,237,688,227	84.4%	1,465,973,507	1.41
BELTRAMI	22,533,143	13,924,689	161.82	966,768,501	84.5%	1,144,477,681	1.97
BENTON	23,214,429	17,023,369	136.37	1,109,206,463	86.8%	1,277,386,187	1.82
BIG STONE	4,890,325	3,177,364	153.91	288,155,245	87.1%	330,797,876	1.48
BLUE EARTH	42,788,482	36,755,544	116.41	2,429,230,372	88.0%	2,760,150,800	1.55
BROWN	18,008,796	14,438,055	124.73	1,222,487,663	89.6%	1,364,824,354	1.32
CARLTON	23,195,838	15,346,046	151.15	981,809,093	83.3%	1,178,273,959	1.97
CARVER	79,152,271	57,484,448	137.69	3,607,240,017	88.1%	4,095,734,556	1.93
CASS	26,323,264	26,122,334	100.77	1,772,788,770	80.2%	2,209,599,129	1.19
CHIPPEWA	11,349,875	8,161,466	139.07	695,008,179	87.3%	796,416,692	1.43
CHISAGO	29,166,073	23,027,648	126.66	1,678,425,182	79.2%	2,118,274,892	1.38
CLAY	25,677,595	22,146,947	115.94	1,644,258,860	90.9%	1,809,804,263	1.42
CLEARWATER	7,840,221	5,818,344	134.75	317,407,694	90.1%	352,341,468	2.23
COOK	7,075,419	7,353,007	96.22	488,539,928	75.6%	646,376,208	1.09
COTTONWOOD	11,536,766	8,839,829	130.51	754,106,946	89.3%	844,459,361	1.37
CROW WING	45,919,367	48,880,034	93.94	3,187,752,029	81.0%	3,934,213,495	1.17
DAKOTA	350,464,442	292,870,599	119.67	17,043,434,595	91.9%	18,544,861,081	1.89
DODGE	12,271,885	9,081,481	135.13	801,146,878	80.7%	992,824,765	1.24
DOUGLAS	23,981,714	22,153,598	108.25	1,548,432,887	86.9%	1,782,829,099	1.35
FARIBAULT	12,811,036	10,794,011	118.69	979,002,479	80.8%	1,210,914,446	1.06
FILLMORE	12,889,784	9,457,258	136.30	887,324,382	81.2%	1,092,262,484	1.18
FREEBORN	21,028,974	16,376,232	128.41	1,321,658,357	77.8%	1,699,309,009	1.24
GOODHUE	51,675,978	42,215,641	122.41	2,501,324,660	89.4%	2,798,387,870	1.85
GRANT	6,077,273	4,401,559	138.07	398,191,215	86.8%	458,942,691	1.32
HENNEPIN	1,592,551,116	1,169,577,804	136.16	60,927,741,083	88.9%	68,503,770,165	2.32
HOUSTON	9,466,669	8,229,031	115.04	737,572,674	89.9%	820,803,755	1.15
HUBBARD	13,394,436	13,263,296	100.99	932,430,632	84.3%	1,105,781,112	1.21
ISANTI	19,552,784	14,023,431	139.43	1,094,278,372	80.0%	1,368,409,158	1.43
ITASCA	38,426,936	34,335,989	111.91	1,936,160,059	87.0%	2,224,774,405	1.73
JACKSON	11,608,269	10,034,513	115.68	890,618,792	89.4%	995,758,434	1.17
KANABEC	7,480,382	5,274,410	141.82	463,466,651	80.4%	576,294,907	1.30
KANDIYOHI	31,988,144	24,802,918	128.97	1,849,791,568	88.5%	2,089,506,683	1.53
KITSON	6,788,532	5,889,439	115.27	406,825,505	95.4%	426,224,898	1.59
KOOCHICHING	7,046,972	7,533,707	93.54	457,176,953	86.6%	527,831,621	1.34
LAC QUI PARLE	6,209,967	5,274,029	117.75	499,774,408	89.1%	561,161,272	1.11
LAKE	7,472,437	6,170,896	121.09	438,251,594	71.0%	617,409,787	1.21
LAKE of the WOODS	2,908,026	2,173,985	133.76	171,546,995	85.1%	201,680,488	1.44
LE SUEUR	16,328,283	14,184,033	115.12	1,158,366,110	80.7%	1,434,872,408	1.14
LINCOLN	5,090,258	4,120,041	123.55	336,613,825	93.9%	358,632,241	1.42
LYON	18,835,464	16,417,420	114.73	1,156,747,755	88.6%	1,305,889,517	1.44
MCLEOD	22,896,396	17,542,669	130.52	1,383,122,534	85.0%	1,627,315,156	1.41
MAHNOMEN	4,055,521	2,203,733	184.03	184,598,040	89.5%	206,305,182	1.97
MARSHALL	9,047,331	8,373,425	108.05	628,451,492	94.1%	667,740,220	1.35
MARTIN	17,035,424	16,172,212	105.34	1,285,175,098	82.6%	1,555,175,499	1.10
MEEKER	13,974,930	11,017,079	126.85	944,271,658	84.0%	1,124,666,807	1.24
MILLE LACS	14,095,602	8,956,048	157.39	708,760,516	82.0%	864,111,736	1.63
MORRISON	17,651,110	13,093,963	134.80	1,072,064,564	84.9%	1,262,517,369	1.40
MOWER	22,521,763	18,116,076	124.32	1,471,238,303	86.3%	1,704,805,060	1.32

TABLE 58
TOTAL TAX CAPACITY VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES
OF COUNTIES FOR PROPERTY TAXES LEVIED IN 1998 PAYABLE IN 1999

County	Net Tax Payable ¹	Net Tax Capacity Value ¹	Nominal Tax Rate ²	Taxable Market Value ¹	Aggregate Ratio	Indicated Market Value ³	Effective Tax Rate ⁴
MURRAY	7,998,443	7,012,224	114.06	649,640,368	84.5%	768,898,040	1.04 %
NICOLLET	19,124,762	16,570,381	115.42	1,287,393,682	90.5%	1,422,130,095	1.34
NOBLES	14,872,498	12,795,202	116.23	1,052,128,349	92.3%	1,139,650,691	1.31
NORMAN	6,440,137	4,915,256	131.02	444,408,876	89.6%	496,082,293	1.30
OLMSTED	98,869,813	74,518,485	132.68	4,736,881,250	86.5%	5,473,262,900	1.81
OTTER TAIL	37,170,861	32,694,642	113.69	2,501,595,237	83.8%	2,986,099,917	1.24
PENNINGTON	8,325,819	4,892,506	170.17	370,323,895	82.6%	448,151,240	1.86
PINE	15,635,047	11,777,324	132.76	909,050,822	83.3%	1,091,399,780	1.43
PIPESTONE	6,448,323	5,142,779	125.39	445,543,478	84.0%	530,422,171	1.22
POLK	24,664,141	17,762,073	138.86	1,395,195,234	88.2%	1,581,653,504	1.56
POPE	8,037,243	5,940,634	135.29	519,248,305	81.8%	634,843,659	1.27
RAMSEY	475,283,597	347,157,653	136.91	19,591,274,207	87.7%	22,331,743,865	2.13
RED LAKE	3,296,400	2,031,452	162.27	149,822,299	94.5%	158,461,530	2.08
REDWOOD	14,312,575	11,686,210	122.47	1,071,905,868	86.3%	1,241,847,254	1.15
RENVILLE	15,673,429	14,090,257	111.24	1,278,201,890	88.6%	1,442,951,162	1.09
RICE	34,084,698	28,981,437	117.61	2,133,638,089	84.4%	2,526,671,620	1.35
ROCK	7,382,235	6,448,322	114.48	568,995,133	79.8%	712,859,534	1.04
ROSEAU	9,914,620	7,129,313	139.07	547,530,804	92.2%	594,134,184	1.67
ST. LOUIS	123,095,371	94,317,323	130.51	6,087,673,247	85.2%	7,146,034,006	1.72
SCOTT	78,079,541	62,099,037	125.73	4,031,697,868	87.0%	4,631,548,829	1.69
SHERBURNE	60,208,359	57,988,464	103.83	3,037,319,317	86.9%	3,495,559,317	1.72
SIBLEY	10,981,273	8,707,722	126.11	848,348,516	81.0%	1,047,503,764	1.05
STEARNS	88,885,744	69,744,924	127.44	4,641,594,989	88.5%	5,242,770,420	1.70
STEELE	24,400,037	21,267,346	114.73	1,504,466,633	86.7%	1,734,682,780	1.41
STEVENS	7,663,774	5,797,981	132.18	489,865,800	88.5%	553,322,918	1.39
SWIFT	8,450,645	6,371,287	132.64	547,997,782	84.2%	650,995,838	1.30
TODD	12,149,081	7,599,253	159.87	688,087,422	86.2%	798,618,863	1.52
TRAVERSE	4,994,041	4,290,663	116.39	380,327,109	94.2%	403,932,008	1.24
WABASHA	12,750,847	10,379,692	122.84	885,700,263	82.2%	1,077,780,480	1.18
WADENA	7,198,930	4,323,021	166.53	340,085,409	85.8%	396,251,255	1.82
WASECA	14,174,445	10,609,557	133.60	905,342,139	85.1%	1,063,537,329	1.33
WASHINGTON	191,015,568	157,372,040	121.38	9,930,646,110	87.2%	11,385,313,061	1.68
WATONWAN	8,521,508	6,775,686	125.77	608,844,658	89.6%	679,577,435	1.25
WILKIN	6,510,557	6,160,314	105.69	529,604,810	83.2%	636,409,877	1.02
WINONA	26,914,204	23,753,093	113.31	1,691,406,155	82.9%	2,040,809,721	1.32
WRIGHT	69,154,038	60,378,801	114.53	3,891,995,309	83.9%	4,641,564,761	1.49
YELLOW MEDICINE	9,758,227	6,617,419	147.46	624,109,601	84.7%	737,221,455	1.32
Statewide Total	\$ 4,603,931,319	\$ 3,598,848,937	127.93%	\$ 222,671,395,174	87.3%	\$ 255,064,599,283	1.81

(1) These columns exclude mineral values of \$206,136 for Net Tax Payable, \$133,445 for Net Tax Capacity Value, and \$3,812,713 for Taxable Market Value.

(2) Nominal Tax Rate is Net Tax Payable divided by Net Tax Capacity Value.

(3) Indicated Market Value is the assessors' market value adjusted for the level of assessment as indicated by the assessment sales ratio study.

(4) Effective Tax Rate is the Net Tax Payable divided by the Indicated Market Value.

TABLE 59
MANUFACTURED HOME VALUES, TAXES AND CREDITS
TAXES PAYABLE 1998

COUNTY	NUMBER OF ASMNTS.	TAXABLE MARKET VALUE	NET TAX CAPACITY			TOTAL TAXES LEVIED						TOTAL CREDITS	NET TAX PAYABLE
			HOMESTEAD	NON- HOMESTEAD	TOTAL	COUNTY	CITY	TOWN	SCHOOL DISTRICT	SPECIAL DISTRICT	TOTAL		
AITKIN	432	2,540,000	15,184	14,419	29,603	16,209	2,508	3,647	15,766	45	38,175	6,224	31,951
ANOKA	4,708	80,974,700	796,752	25,661	822,413	251,791	179,924	2,972	500,678	49,893	985,258	89,847	895,411
BECKER	854	7,465,300	53,190	34,604	87,794	52,037	9,131	7,584	48,616	1,560	118,928	6,433	112,495
BELTRAMI	1,342	13,709,300	111,293	41,790	153,083	109,764	8,102	14,492	95,614	761	228,733	14,306	214,427
BENTON	854	9,262,500	82,004	20,117	102,121	55,470	17,786	4,567	65,724	635	144,182	10,404	133,778
BIG STONE	68	345,200	2,085	2,076	4,161	2,278	791	285	3,164	144	6,662	252	6,410
BLUE EARTH	1,499	13,894,600	125,274	25,394	150,668	60,788	38,996	3,213	88,428	288	191,713	16,389	175,324
BROWN	423	4,073,700	36,204	8,665	44,869	19,411	16,054	445	26,476	491	62,877	4,655	58,222
CARLTON	352	2,744,500	23,904	6,624	30,528	19,714	8,768	1,867	19,299	946	50,594	3,152	47,442
CARVER	970	11,208,900	104,665	13,666	118,331	56,003	23,010	925	83,235	4,083	167,256	11,929	155,327
CASS	811	7,233,200	26,703	65,600	92,303	34,361	2,895	10,495	49,802	137	97,690	3,463	94,227
CHIPPEWA	184	1,165,800	8,120	6,733	14,853	6,828	5,046	623	9,115	103	21,715	990	20,725
CHISAGO	968	11,728,400	107,480	17,622	125,102	67,071	26,447	4,131	80,790	258	178,697	13,309	165,388
CLAY	824	5,352,400	43,012	19,114	62,126	36,433	18,822	1,065	40,304	1,408	98,032	5,698	92,334
CLEARWATER	168	1,454,800	13,009	2,786	15,795	9,358	1,680	1,259	9,523	342	22,162	1,544	20,618
COOK	65	646,500	4,630	3,210	7,840	3,702	308	79	3,538	444	8,071	3,012	5,059
COTTONWOOD	22	58,500	457	244	701	339	21	53	353	0	766	56	710
CROW WING	1,805	13,338,400	78,136	82,258	160,394	44,985	23,822	8,271	83,104	1,014	161,196	17,202	143,994
DAKOTA	3,581	49,009,300	398,034	192,342	590,376	161,415	160,947	645	400,024	21,931	744,962	45,686	699,276
DODGE	432	4,467,400	38,946	10,553	49,499	18,679	19,045	1,639	29,405	0	68,768	5,032	63,736
DOUGLAS	725	7,248,100	49,470	37,809	87,279	38,472	14,444	6,049	47,660	769	107,394	6,098	101,296
FARIBAULT	74	429,800	3,272	1,922	5,194	2,132	1,679	247	2,735	8	6,801	403	6,398
FILLMORE	245	1,957,700	16,416	6,019	22,435	9,861	7,022	1,947	13,465	0	32,295	2,245	30,050
FREEBORN	281	2,177,700	18,282	6,650	24,932	10,607	4,486	487	17,872	2	33,454	2,273	31,181
GOODHUE	1,016	11,209,100	96,533	23,991	120,524	38,931	34,437	5,458	70,845	829	150,500	11,940	138,560
GRANT	72	673,800	5,321	2,472	7,793	3,830	3,204	329	4,552	56	11,971	701	11,270
HENNEPIN	1,055	7,909,900	63,410	29,499	92,909	35,624	22,698	0	58,684	4,388	121,394	7,376	114,018
HOUSTON	358	3,066,600	28,191	4,759	32,950	14,991	9,036	1,799	16,805	72	42,703	3,749	38,954
HUBBARD	336	3,309,200	17,367	24,043	41,410	14,297	483	4,477	21,102	132	40,491	2,235	38,256
ISANTI	571	7,229,000	64,210	13,730	77,940	42,413	33,673	7,088	47,587	165	130,926	8,058	122,868

TABLE 59
MANUFACTURED HOME VALUES, TAXES AND CREDITS
TAXES PAYABLE 1998

COUNTY	NUMBER OF ASMNTS.	TAXABLE MARKET VALUE	NET TAX CAPACITY			TOTAL TAXES LEVIED						TOTAL CREDITS	NET TAX PAYABLE
			HOMESTEAD	NON- HOMESTEAD	TOTAL	COUNTY	CITY	TOWN	SCHOOL DISTRICT	SPECIAL DISTRICT	TOTAL		
ITASCA	806	7,980,100	64,985	25,587	90,572	43,047	19,225	9,760	44,145	1,476	117,653	52,591	65,062
JACKSON	151	397,100	2,124	2,833	4,957	2,451	258	412	2,701	17	5,839	262	5,577
KANABEC	529	5,423,900	37,367	30,084	67,451	52,589	5,122	4,418	37,683	144	99,956	4,616	95,340
KANDIYOHI	552	3,502,800	23,953	20,733	44,686	20,907	5,444	2,095	29,827	371	58,644	2,941	55,703
KITTSOON	97	895,200	7,277	2,853	10,130	2,757	2,791	531	7,516	161	13,756	882	12,874
KOOCHICHING	273	2,179,600	17,988	6,982	24,970	10,377	6,973	285	13,774	102	31,511	2,275	29,236
LAC QUI PARLE	40	240,700	1,874	1,014	2,888	1,235	268	271	1,532	77	3,383	229	3,154
LAKE	61	477,100	4,048	1,196	5,244	3,731	617	304	2,725	57	7,434	3,573	3,861
LAKE/WOODS	557	4,412,300	15,132	42,665	57,797	35,600	309	5,235	38,057	185	79,386	1,853	77,533
LE SUEUR	419	2,744,000	18,672	13,504	32,176	14,162	6,783	1,610	17,384	57	39,996	2,354	37,642
LINCOLN	34	252,000	2,009	741	2,750	1,552	391	201	1,404	37	3,585	235	3,350
LYON	266	1,649,200	11,535	9,429	20,964	8,018	7,276	181	10,342	126	25,943	1,448	24,495
MCLEOD	633	8,240,600	77,658	9,032	86,690	42,468	32,410	1,381	49,749	463	126,471	10,111	116,360
MAHNOMEN	76	682,500	5,012	3,100	8,112	8,768	613	760	3,551	350	14,042	619	13,423
MARSHALL	236	2,015,700	17,972	4,032	22,004	6,365	4,628	1,033	12,796	561	25,383	2,153	23,230
MARTIN	187	1,185,100	10,332	2,493	12,825	4,366	4,054	245	7,392	26	16,083	1,258	14,825
MEEKER	447	4,123,200	34,700	11,736	46,436	20,594	10,111	3,925	27,020	148	61,798	4,212	57,586
MILLE LAC	515	5,410,700	44,431	14,822	59,253	48,228	12,546	3,174	39,865	131	103,944	5,671	98,273
MORRISON	559	3,787,000	30,379	12,731	43,110	25,636	7,039	3,921	24,456	266	61,318	3,754	57,564
MOWER	305	3,290,900	31,200	3,256	34,456	15,611	7,027	1,178	21,524	354	45,694	3,864	41,830
MURRAY	73	455,300	2,826	2,502	5,328	2,305	689	399	2,875	11	6,279	349	5,930
NICOLLET	578	6,529,400	60,649	8,832	69,481	30,150	18,013	866	42,836	127	91,992	7,800	84,192
NOBLES	210	1,260,900	8,725	7,357	16,082	5,151	5,075	270	8,178	244	18,918	1,051	17,867
NORMAN	72	609,200	5,313	1,484	6,797	3,203	1,748	399	3,705	277	9,332	690	8,642
OLMSTED	1,933	23,887,300	219,791	36,284	256,075	110,499	49,817	12,321	183,661	0	356,298	28,805	327,493
OTTERTAIL	1,478	9,764,200	63,196	58,910	122,106	49,659	16,769	12,290	71,512	2,239	152,469	7,943	144,526
PENNINGTON	595	6,190,200	54,771	13,656	68,427	46,373	19,399	3,529	47,519	1,364	118,184	7,466	110,718
PINE	1,129	12,136,200	62,371	111,008	173,379	92,340	17,925	13,024	106,991	5,165	235,445	7,539	227,906
PIPESTONE	63	403,200	2,824	2,298	5,122	3,494	2,221	69	1,992	9	7,785	343	7,442
POLK	540	4,651,200	37,654	15,620	53,274	26,411	15,445	2,955	29,236	1,916	75,963	4,623	71,340

TABLE 59
MANUFACTURED HOME VALUES, TAXES AND CREDITS
TAXES PAYABLE 1998

COUNTY	NUMBER OF ASMNTS.	TAXABLE MARKET VALUE	NET TAX CAPACITY			TOTAL TAXES LEVIED						TOTAL CREDITS	NET TAX PAYABLE
			HOMESTEAD	NON- HOMESTEAD	TOTAL	COUNTY	CITY	TOWN	SCHOOL DISTRICT	SPECIAL DISTRICT	TOTAL		
POPE	364	1,396,700	9,725	6,610	16,335	8,141	1,438	925	10,636	907	22,047	1,245	20,802
RAMSEY	2,991	43,841,900	420,479	34,903	455,382	211,429	99,262	0	302,712	32,655	646,058	47,977	598,081
RED LAKE	74	678,400	6,414	703	7,117	3,555	2,860	517	4,830	139	11,901	783	11,118
REDWOOD	151	1,393,900	12,219	3,487	15,706	6,999	5,087	391	9,206	30	21,713	1,528	20,185
RENVILLE	232	1,833,600	15,748	4,944	20,692	7,051	8,448	929	10,459	731	27,618	1,988	25,630
RICE	961	7,630,900	68,885	13,301	82,186	27,487	20,545	1,807	57,266	822	107,927	8,218	99,709
ROCK	61	391,500	3,093	1,564	4,657	1,742	929	149	3,236	8	6,064	405	5,659
ROSEAU	962	8,661,900	77,224	15,992	93,216	34,866	11,550	7,443	64,330	1,683	119,872	9,463	110,409
ST LOUIS	1,870	22,738,600	204,134	39,850	243,984	156,090	61,726	7,581	128,685	3,205	357,287	60,301	296,986
SCOTT	684	8,433,000	75,465	16,935	92,400	37,656	20,544	2,807	57,348	2,295	120,650	8,619	112,031
SHERBURNE	1,526	12,410,950	43,684	117,954	161,638	43,961	15,604	11,242	92,346	1,701	164,854	4,904	159,950
SIBLEY	120	1,127,900	10,270	1,920	12,190	6,448	3,723	768	5,941	128	17,008	1,296	15,712
STEARNS	1,776	14,707,440	115,852	52,099	167,951	65,329	20,142	23,556	101,602	1,275	211,904	14,314	197,590
STEELE	435	6,797,400	58,972	16,980	75,952	26,399	11,680	3,210	51,639	170	93,098	7,382	85,716
STEVENS	51	328,000	2,713	1,081	3,794	1,671	1,009	104	2,118	54	4,956	320	4,636
SWIFT	112	618,800	3,770	4,400	8,170	4,477	3,297	183	4,750	34	12,741	445	12,296
TODD	532	3,577,400	22,175	22,653	44,828	33,644	7,360	5,166	26,538	112	72,820	2,647	70,173
TRAVERSE	40	347,000	2,555	1,373	3,928	1,601	1,116	165	2,323	40	5,245	323	4,922
WABASHA	669	6,915,736	47,268	34,132	81,400	44,872	14,582	4,185	43,326	483	107,448	5,764	101,684
WADENA	235	1,506,000	9,966	9,571	19,537	15,507	6,148	1,659	10,863	32	34,209	1,251	32,958
WASECA	326	2,582,000	23,118	5,189	28,307	13,628	6,695	947	21,087	54	42,411	3,006	39,405
WASHINGTON	1,488	15,096,600	128,652	42,196	170,848	48,420	47,286	46	108,353	13,497	217,602	14,608	202,994
WATONWAN	142	1,198,500	5,020	14,458	19,478	10,743	8,593	200	11,529	38	31,103	615	30,488
WILKIN	147	1,742,500	15,834	3,026	18,860	8,020	3,828	270	10,435	474	23,027	2,133	20,894
WINONA	989	11,484,600	106,334	15,687	122,021	51,877	19,286	12,231	71,631	1,051	156,076	13,182	142,894
WRIGHT	2,278	33,253,600	322,579	17,083	339,662	104,415	94,000	5,293	224,857	2,351	430,916	38,536	392,380
YELLOW MED	102	439,400	3,074	2,514	5,588	3,777	1,686	436	3,224	51	9,174	382	8,792
TOTALS	57,827	621,795,326	5,223,544	1,721,751	6,945,295	2,955,646	1,474,675	275,390	4,287,483	171,385	9,164,579	727,806	8,436,773

TABLE 60
COMPARISON OF 1997 AND 1998 MANUFACTURED HOME MARKET VALUE,
TOTAL TAX CAPACITY AND NET TAX BY COUNTY

COUNTY	TAXABLE MARKET VALUE			TOTAL TAX CAPACITY			NET TAX PAYABLE		
	1997	1998	PERCENT CHANGE	1997	1998	PERCENT CHANGE	1997	1998	PERCENT CHANGE
AITKIN	2,421,600	2,540,000	4.89%	32,211	29,603	-8.10%	35,750	31,951	-10.63%
ANOKA	74,372,600	80,974,700	8.88%	761,434	822,413	8.01%	899,064	895,411	-0.41%
BECKER	6,850,100	7,465,300	8.98%	87,740	87,794	0.06%	117,801	112,495	-4.50%
BELTRAMI	12,772,100	13,709,300	7.34%	154,456	153,083	-0.89%	214,509	214,427	-0.04%
BENTON	8,530,300	9,262,500	8.58%	99,348	102,121	2.79%	125,270	133,778	6.79%
BIG STONE	389,200	345,200	-11.31%	5,207	4,161	-20.09%	7,714	6,410	-16.90%
BLUE EARTH	12,763,700	13,894,600	8.86%	145,244	150,668	3.73%	175,234	175,324	0.05%
BROWN	3,743,900	4,073,700	8.81%	43,010	44,869	4.32%	55,038	58,222	5.79%
CARLTON	2,775,200	2,744,500	-1.11%	32,373	30,528	-5.70%	51,060	47,442	-7.09%
CARVER	10,832,900	11,208,900	3.47%	120,056	118,331	-1.44%	164,184	155,327	-5.39%
CASS	6,732,700	7,233,200	7.43%	101,571	92,303	-9.12%	104,457	94,227	-9.79%
CHIPPEWA	1,162,300	1,165,800	0.30%	15,957	14,853	-6.92%	22,758	20,725	-8.93%
CHISAGO	10,903,100	11,728,400	7.57%	117,685	125,102	6.30%	157,013	165,388	5.33%
CLAY	5,631,500	5,352,400	-4.96%	70,374	62,126	-11.72%	103,783	92,334	-11.03%
CLEARWATER	1,508,800	1,454,800	-3.58%	16,409	15,795	-3.74%	22,199	20,618	-7.12%
COOK	604,800	646,500	6.89%	8,244	7,840	-4.90%	5,692	5,059	-11.12%
COTTONWOOD	62,400	58,500	-6.25%	798	701	-12.16%	862	710	-17.63%
CROW WING	12,257,800	13,338,400	8.82%	161,174	160,394	-0.48%	145,353	143,994	-0.93%
DAKOTA	46,590,400	49,009,300	5.19%	575,150	590,376	2.65%	700,782	699,276	-0.21%
DODGE	4,469,800	4,467,400	-0.05%	50,252	49,499	-1.50%	65,480	63,736	-2.66%
DOUGLAS	6,490,100	7,248,100	11.68%	83,143	87,279	4.97%	99,152	101,296	2.16%
FARIBAULT	404,600	429,800	6.23%	5,405	5,194	-3.90%	6,815	6,398	-6.12%
FILLMORE	1,991,100	1,957,700	-1.68%	24,008	22,435	-6.55%	32,260	30,050	-6.85%
FREEBORN	1,982,000	2,177,700	9.87%	25,013	24,932	-0.32%	28,769	31,181	8.38%
GOODHUE	10,412,900	11,209,100	7.65%	125,724	120,524	-4.14%	147,722	138,560	-6.20%
GRANT	597,500	673,800	12.77%	7,003	7,793	11.28%	9,748	11,270	15.61%
HENNEPIN	7,960,800	7,909,900	-0.64%	98,172	92,909	-5.36%	123,142	114,018	-7.41%
HOUSTON	2,785,600	3,066,600	10.09%	30,365	32,950	8.51%	39,470	38,954	-1.31%
HUBBARD	3,153,200	3,309,200	4.95%	44,141	41,410	-6.19%	43,828	38,256	-12.71%
ISANTI	7,256,000	7,229,000	-0.37%	80,254	77,940	-2.88%	124,132	122,868	-1.02%

TABLE 60
COMPARISON OF 1997 AND 1998 MANUFACTURED HOME MARKET VALUE,
TOTAL TAX CAPACITY AND NET TAX BY COUNTY

COUNTY	TAXABLE MARKET VALUE			TOTAL TAX CAPACITY			NET TAX PAYABLE		
	1997	1998	PERCENT CHANGE	1997	1998	PERCENT CHANGE	1997	1998	PERCENT CHANGE
ITASCA	7,585,300	7,980,100	5.20%	90,930	90,572	-0.39%	69,460	65,062	-6.33%
JACKSON	421,000	397,100	-5.68%	5,963	4,957	-16.87%	6,666	5,577	-16.34%
KANABEC	5,242,600	5,423,900	3.46%	76,152	67,451	-11.43%	108,900	95,340	-12.45%
KANDIYOHI	5,214,600	3,502,800	-32.83%	69,673	44,686	-35.86%	88,706	55,703	-37.20%
KITTSOON	723,300	895,200	23.77%	8,126	10,130	24.66%	10,256	12,874	25.53%
KOOCHICHING	2,236,100	2,179,600	-2.53%	26,609	24,970	-6.16%	29,970	29,236	-2.45%
LAC QUI PARL	239,600	240,700	0.46%	3,143	2,888	-8.11%	3,544	3,154	-11.00%
LAKE	504,800	477,100	-5.49%	6,143	5,244	-14.63%	5,444	3,861	-29.08%
LAKE OF WOOD	4,236,100	4,412,300	4.16%	64,504	57,797	-10.40%	92,011	77,533	-15.74%
LE SUEUR	2,649,600	2,744,000	3.56%	34,561	32,176	-6.90%	42,008	37,642	-10.39%
LINCOLN	257,400	252,000	-2.10%	3,579	2,750	-23.16%	4,224	3,350	-20.69%
LYON	1,805,100	1,649,200	-8.64%	25,313	20,964	-17.18%	30,089	24,495	-18.59%
MCLEOD	7,196,500	8,240,600	14.51%	80,861	86,690	7.21%	112,754	116,360	3.20%
MAHNOMEN	690,200	682,500	-1.12%	8,980	8,112	-9.67%	14,633	13,423	-8.27%
MARSHALL	1,795,400	2,015,700	12.27%	21,287	22,004	3.37%	23,015	23,230	0.93%
MARTIN	1,230,600	1,185,100	-3.70%	13,399	12,825	-4.28%	15,838	14,825	-6.40%
MEEKER	3,701,700	4,123,200	11.39%	41,730	46,436	11.28%	56,169	57,586	2.52%
MILLE LAC	4,823,500	5,410,700	12.17%	58,447	59,253	1.38%	95,922	98,273	2.45%
MORRISON	3,513,400	3,787,000	7.79%	43,815	43,110	-1.61%	59,408	57,564	-3.10%
MOWER	3,289,300	3,290,900	0.05%	35,726	34,456	-3.55%	43,631	41,830	-4.13%
MURRAY	449,500	455,300	1.29%	5,577	5,328	-4.46%	6,309	5,930	-6.01%
NICOLLET	5,784,500	6,529,400	12.88%	63,867	69,481	8.79%	81,514	84,192	3.29%
NOBLES	1,322,600	1,260,900	-4.67%	17,378	16,082	-7.46%	19,790	17,867	-9.72%
NORMAN	652,000	609,200	-6.56%	7,634	6,797	-10.96%	9,908	8,642	-12.78%
OLMSTED	22,786,000	23,887,300	4.83%	251,896	256,075	1.66%	319,450	327,493	2.52%
OTTERTAIL	9,086,200	9,764,200	7.46%	123,614	122,106	-1.22%	142,884	144,526	1.15%
PENNINGTON	5,263,300	6,190,200	17.61%	60,921	68,427	12.32%	95,088	110,718	16.44%
PINE	11,668,200	12,136,200	4.01%	191,408	173,379	-9.42%	248,819	227,906	-8.40%
PIPESTONE	379,700	403,200	6.19%	4,735	5,122	8.17%	6,928	7,442	7.42%
POLK	4,154,300	4,651,200	11.96%	51,038	53,274	4.38%	68,370	71,340	4.34%

TABLE 60
COMPARISON OF 1997 AND 1998 MANUFACTURED HOME MARKET VALUE,
TOTAL TAX CAPACITY AND NET TAX BY COUNTY

COUNTY	TAXABLE MARKET VALUE			TOTAL TAX CAPACITY			NET TAX PAYABLE		
	1997	1998	PERCENT CHANGE	1997	1998	PERCENT CHANGE	1997	1998	PERCENT CHANGE
POPE	1,292,900	1,396,700	8.03%	17,802	16,335	-8.24%	22,870	20,802	-9.04%
RAMSEY	39,995,300	43,841,900	9.62%	425,650	455,382	6.99%	582,405	598,081	2.69%
RED LAKE	734,500	678,400	-7.64%	7,738	7,117	-8.03%	11,566	11,118	-3.87%
REDWOOD	1,443,000	1,393,900	-3.40%	16,856	15,706	-6.82%	21,948	20,185	-8.03%
RENVILLE	1,794,800	1,833,600	2.16%	20,621	20,692	0.34%	25,422	25,630	0.82%
RICE	7,252,000	7,630,900	5.22%	82,054	82,186	0.16%	109,515	99,709	-8.95%
ROCK	452,400	391,500	-13.46%	6,385	4,657	-27.06%	8,196	5,659	-30.95%
ROSEAU	8,663,900	8,661,900	-0.02%	99,011	93,216	-5.85%	116,546	110,409	-5.27%
ST LOUIS	21,066,500	22,738,600	7.94%	243,810	243,984	0.07%	308,086	296,986	-3.60%
SCOTT	7,391,800	8,433,000	14.09%	84,703	92,400	9.09%	104,834	112,031	6.87%
SHERBURNE	11,975,900	12,410,950	3.63%	180,563	161,638	-10.48%	171,192	159,950	-6.57%
SIBLEY	1,216,400	1,127,900	-7.28%	13,598	12,190	-10.35%	18,646	15,712	-15.74%
STEARNS	13,702,800	14,707,440	7.33%	168,536	167,951	-0.35%	203,359	197,590	-2.84%
STEELE	5,918,800	6,797,400	14.84%	67,257	75,952	12.93%	80,998	85,716	5.82%
STEVENS	353,800	328,000	-7.29%	4,089	3,794	-7.21%	5,086	4,636	-8.85%
SWIFT	572,800	618,800	8.03%	8,191	8,170	-0.26%	11,604	12,296	5.96%
TODD	3,501,300	3,577,400	2.17%	47,365	44,828	-5.36%	75,948	70,173	-7.60%
TRAVERSE	331,500	347,000	4.68%	3,855	3,928	1.89%	5,266	4,922	-6.53%
WABASHA	6,010,500	6,915,736	15.06%	79,458	81,400	2.44%	101,917	101,684	-0.23%
WADENA	1,189,700	1,506,000	26.59%	15,956	19,537	22.44%	27,090	32,958	21.66%
WASECA	2,508,500	2,582,000	2.93%	29,276	28,307	-3.31%	40,094	39,405	-1.72%
WASHINGTON	13,940,800	15,096,600	8.29%	169,362	170,848	0.88%	207,180	202,994	-2.02%
WATONWAN	1,063,900	1,198,500	12.65%	18,643	19,478	4.48%	27,598	30,488	10.47%
WILKIN	1,580,300	1,742,500	10.26%	18,652	18,860	1.12%	19,827	20,894	5.38%
WINONA	10,818,000	11,484,600	6.16%	120,215	122,021	1.50%	143,475	142,894	-0.40%
WRIGHT	29,529,100	33,253,600	12.61%	306,511	339,662	10.82%	368,643	392,380	6.44%
YELLOW MEDICINE	407,600	439,400	7.80%	5,367	5,588	4.12%	8,348	8,792	5.32%
STATEWIDE TOTALS	582,020,200	621,795,326	6.83%	6,880,454	6,945,295	0.94%	8,568,408	8,436,773	-1.54%

TABLE 61
MANUFACTURED HOME HOMESTEAD AND AGRICULTURAL CREDIT AID
(MH HACA) BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1998

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWN</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
AITKIN	8,938	560	1,793	8,776	0	20,067
ANOKA	277,944	114,751	2,071	482,503	11,113	888,382
BECKER	19,219	4,251	3,581	25,322	162	52,535
BELTRAMI	43,947	4,798	5,674	52,453	251	107,123
BENTON	33,567	3,602	2,153	39,755	0	79,077
BIG STONE	1,971	1,791	68	2,114	41	5,985
BLUE EARTH	35,631	24,930	2,624	65,651	468	129,304
BROWN	8,471	5,981	466	14,731	64	29,713
CARLTON	16,003	5,674	2,109	16,796	726	41,308
CARVER	71,282	20,855	877	93,653	253	186,920
CASS	16,803	1,008	3,794	22,774	0	44,379
CHIPPEWA	5,676	2,431	451	5,706	0	14,264
CHISAGO	58,776	19,228	2,527	67,901	0	148,432
CLAY	32,237	18,144	637	52,197	1,729	104,944
CLEARWATER	4,293	303	456	3,988	0	9,040
COOK	2,215	262	60	1,320	0	3,857
COTTONWOOD	1,173	401	214	2,291	0	4,079
CROW WING	30,542	13,385	3,466	40,915	571	88,879
DAKOTA	193,018	163,026	1,039	454,731	1,853	813,667
DODGE	9,101	7,046	862	12,608	0	29,617
DOUGLAS	18,626	6,007	2,739	25,316	92	52,780
FARIBAULT	2,168	2,039	182	3,099	0	7,488
FILLMORE	7,293	6,945	1,854	8,454	0	24,546
FREEBORN	6,739	3,480	275	7,672	0	18,166
GOODHUE	18,380	20,529	3,453	53,034	705	96,101
GRANT	2,591	1,656	224	5,502	0	9,973
HENNEPIN	46,232	22,055	0	38,681	2,372	109,340
HOUSTON	15,893	8,640	1,742	17,851	0	44,126
HUBBARD	9,257	227	1,889	10,004	0	21,377
ISANTI	39,632	8,121	3,873	33,817	0	85,443
ITASCA	28,899	7,467	3,775	27,511	383	68,035
JACKSON	2,585	1,335	470	2,552	0	6,942
KANABEC	24,606	3,407	1,680	20,271	440	50,404
KANDIYOHI	30,900	8,108	3,091	29,063	499	71,661
KITTSO	2,111	1,744	347	5,812	192	10,206

TABLE 61
MANUFACTURED HOME HOMESTEAD AND AGRICULTURAL CREDIT AID
(MH HACA) BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1998

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWN</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
KOOCHICHING	10,278	1,924	6	11,599	0	23,807
LAC QUI PARLE	1,141	854	207	2,493	73	4,768
LAKE	3,229	572	278	1,748	0	5,827
LAKE OF WOODS	11,857	992	1,820	10,768	0	25,437
LE SUEUR	12,426	4,082	1,234	15,784	0	33,526
LINCOLN	1,564	407	170	1,342	30	3,513
LYON	6,368	4,782	72	10,866	59	22,147
MCLEOD	31,827	25,562	1,665	49,716	130	108,900
MAHNOMEN	1,475	276	133	2,257	0	4,141
MARSHALL	4,151	2,257	806	7,970	321	15,505
MARTIN	6,455	5,764	336	13,891	0	26,446
MEEKER	14,775	9,262	2,980	32,111	0	59,128
MILLE LACS	19,801	4,897	1,696	31,101	0	57,495
MORRISON	20,483	5,589	2,302	21,420	74	49,868
MOWER	9,950	5,055	895	10,327	67	26,294
MURRAY	1,692	1,246	272	1,969	64	5,243
NICOLLET	21,616	15,458	830	23,190	0	61,094
NOBLES	3,186	2,745	142	5,546	75	11,694
NORMAN	1,991	1,642	153	3,228	380	7,394
OLMSTED	76,348	25,197	8,590	95,260	0	205,395
OTTER TAIL	27,096	6,677	6,259	34,640	956	75,628
PENNINGTON	13,116	7,418	720	15,767	1,999	39,020
PINE	25,997	3,334	4,043	28,070	0	61,444
PIPESTONE	2,451	1,062	157	3,016	0	6,686
POLK	16,495	10,355	2,071	22,517	208	51,646
POPE	4,972	528	817	6,539	412	13,268
RAMSEY	149,427	59,527	0	283,684	80,235	572,873
RED LAKE	2,527	1,050	300	2,541	0	6,418
REDWOOD	3,265	2,615	190	6,431	0	12,501
RENVILLE	5,330	4,820	637	7,341	0	18,128
RICE	24,428	15,363	1,538	43,610	620	85,559
ROCK	2,101	525	337	2,011	0	4,974
ROSEAU	21,589	4,359	3,268	49,457	1,014	79,687
ST LOUIS	83,239	30,651	4,681	66,102	482	185,155
SCOTT	40,236	10,065	2,955	52,684	208	106,148



TABLE 61
MANUFACTURED HOME HOMESTEAD AND AGRICULTURAL CREDIT AID
(MH HACA) BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1998

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWN</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
SHERBURNE	13,030	5,612	3,088	45,701	106	67,537
SIBLEY	6,231	3,829	615	6,739	56	17,470
STEARNS	48,657	28,616	11,292	90,820	1,244	180,629
STEELE	12,263	8,285	1,445	18,839	0	40,832
STEVENS	2,652	1,182	98	2,563	0	6,495
SWIFT	3,169	1,772	211	3,633	55	8,840
TODD	22,404	5,465	2,854	22,220	181	53,124
TRAVERSE	1,096	1,084	48	1,069	250	3,547
WABASHA	20,170	10,934	2,990	27,474	5	61,573
WADENA	11,811	1,807	1,078	9,613	3	24,312
WASECA	8,523	4,258	507	10,820	0	24,108
WASHINGTON	49,297	25,969	84	63,440	3,896	142,686
WATONWAN	3,298	2,051	83	4,108	0	9,540
WILKIN	5,899	3,586	125	8,638	0	18,248
WINONA	33,741	15,056	6,175	48,196	59	103,227
WRIGHT	79,444	68,406	7,489	167,921	4,082	327,342
YELLOW MEDICINE	3,675	2,167	383	5,240	0	11,465
STATEWIDE TOTALS	2,134,961	981,178	151,641	3,268,854	119,258	6,655,892

Total Taxable Market Value of Real and Personal Property By Use Class for Assessment Year 1998

Total Taxable Market Value = \$222,675,207,887

Real Property

 Agricultural \$39,145,960,30  Non-Agricultural \$179,888,178,33

Personal Property

 Personal Property \$3,641,069,248

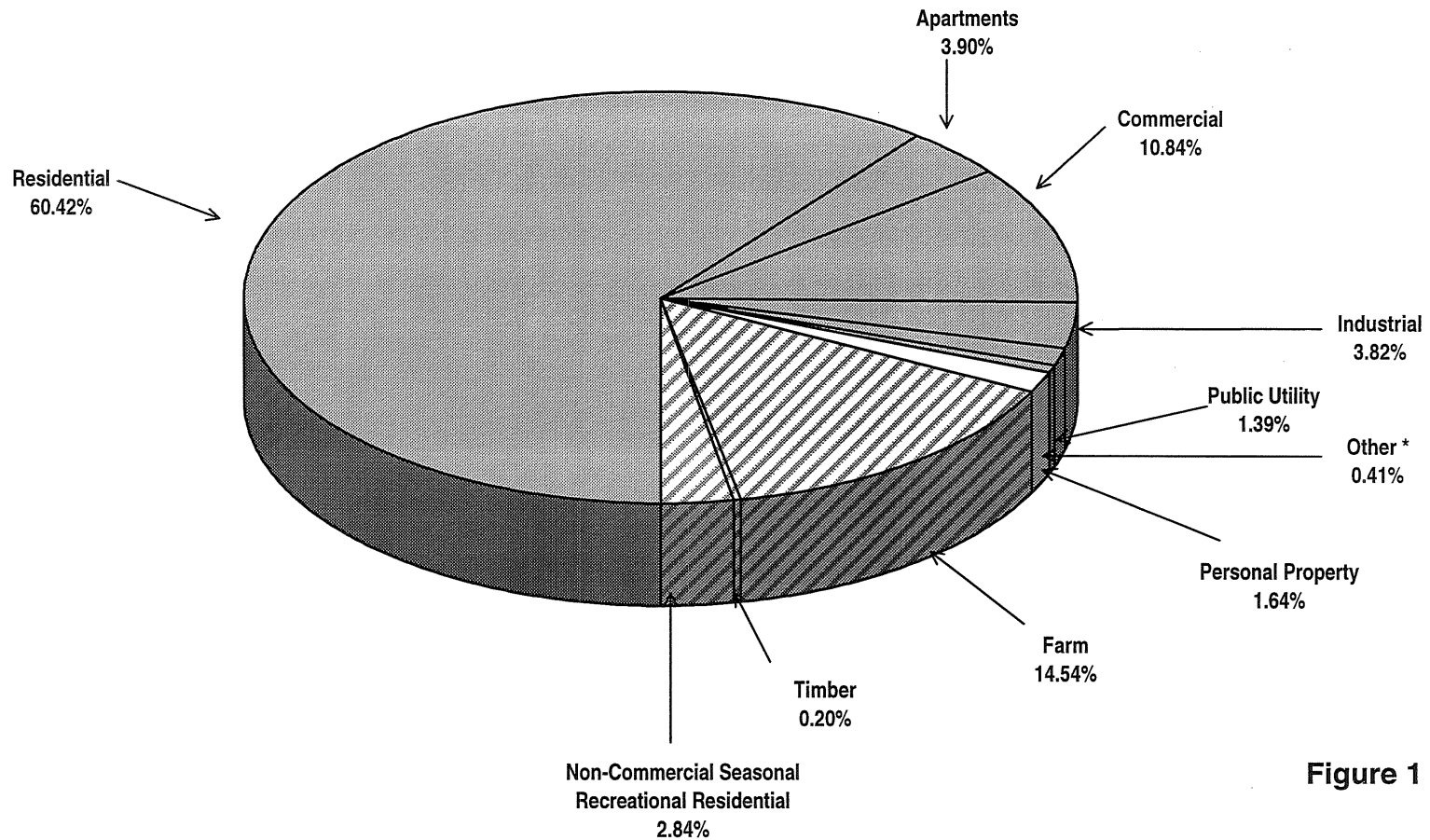


Figure 1

* Other includes Commercial Seasonal Recreational Residential, Railroad, and Minerals

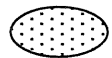
Total Net Tax Capacity Value of Real and Personal Property By Legal Class for Assessment Year 1998

Total Net Tax Capacity Value = \$3,603,996,851

Real Property



Agricultural \$390,980,474



Non-Agricultural \$3,088,972,792

Personal Property



Personal Property \$124,043,585

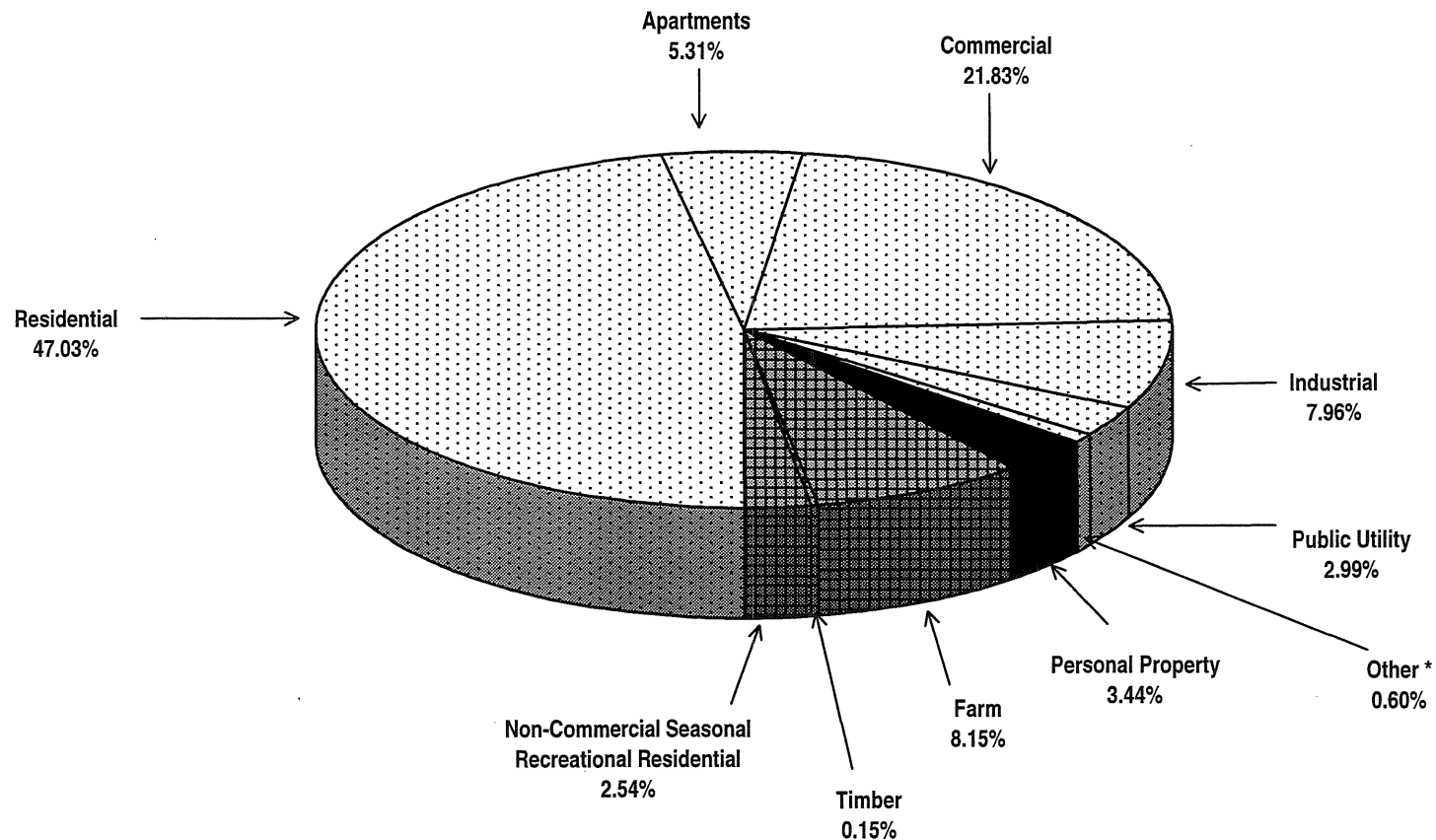


Figure 2

* Other includes Commercial Seasonal Recreational Residential, Railroad, Minerals, and Golf Courses

Total Real and Personal Property Tax By Taxing District For Payable Year 1999

Total Gross Tax = \$4,929,723,168

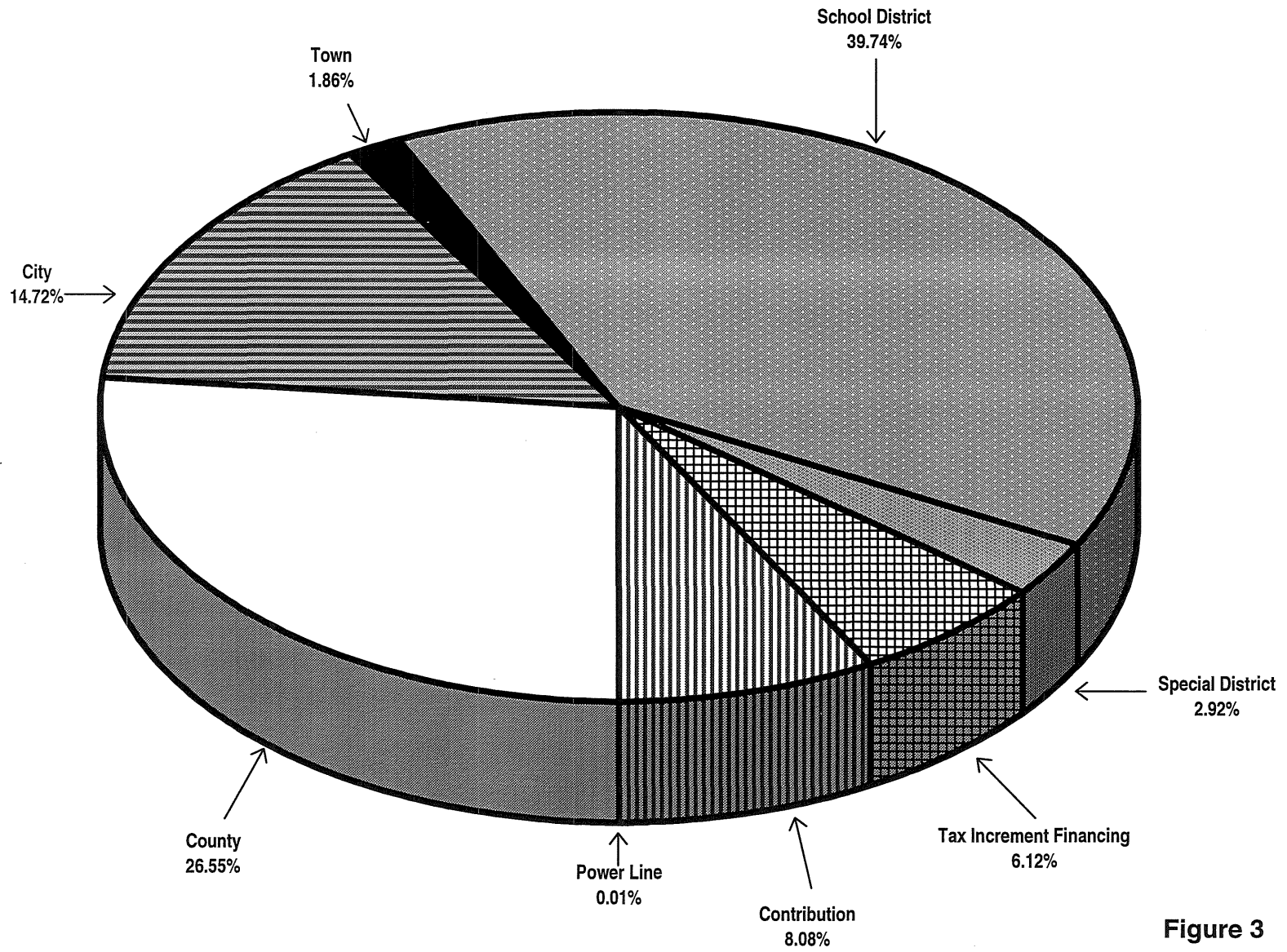


Figure 3




(Includes Market Value Based and Net Tax Capacity Based Taxes)

ESTIMATED DISTRIBUTION OF THE GROSS TAX PAYABLE IN 1999 BY USE CLASS STATEWIDE

Total = \$4,929,723,117

Real Property

Personal Property

	Agricultural	\$473,394,971		Non-	\$4,293,594,509		Personal Property	\$162,733,637
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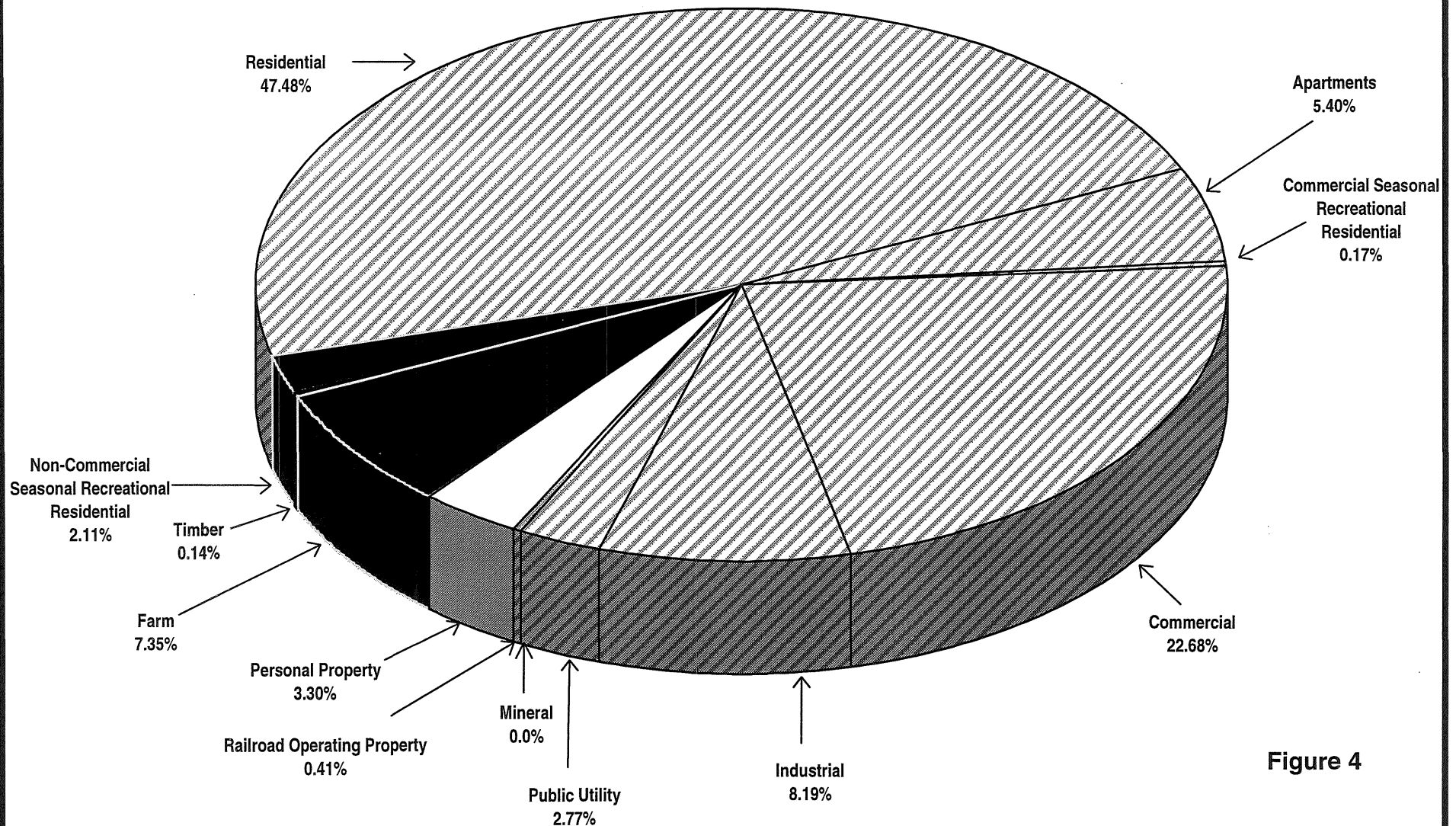




Figure 4

* Total Non-Agricultural gross tax includes any values reported for that Class 5 property not able to be classified in any other category.


ESTIMATED DISTRIBUTION OF THE NET TAX PAYABLE IN 1999 BY USE CLASS STATEWIDE

Total = \$4,604,137,455

Real Property

	Agricultural	\$456,793,555		Non-Agricultural	\$3,984,664,370
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Personal Property

	Personal Property	\$162,679,530
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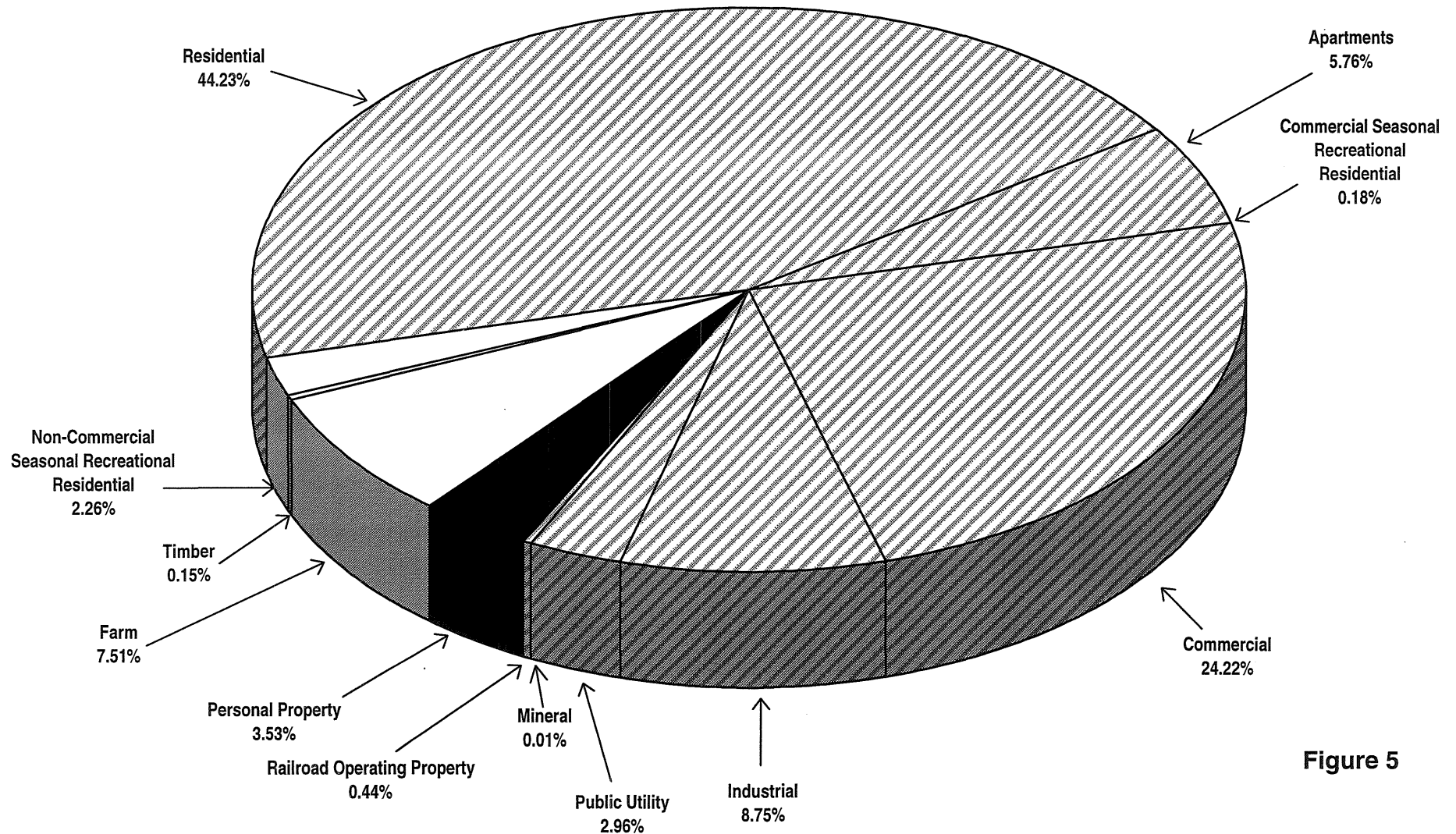


Figure 5

* Total Non-Agricultural net tax includes any values reported for that Class 5 property not able to be classified in any other category.