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STATE OF  
**MINNESOTA**  
**DEPARTMENT OF NATURAL RESOURCES**

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DNR INFORMATION  
(612) 296-6157

February 16, 1994

The Honorable David Battaglia, Chair  
House Environment & Natural Resources Finance  
377 State Office Building  
St. Paul, Minnesota 55155

Representative Battaglia:

The enclosed report, entitled Payment In Lieu of Taxes Study: Ad Valorem vs Current Payments On State-Owned Land, is submitted pursuant to Laws of Minnesota for 1993, Chapter 172, Section 5, Subd. 9, Para. 4. This section required the Commissioner of Natural Resources to complete a study of the payment in lieu of taxes (PILT) program, comparing the cost of ad valorem payments (i.e., payments based on land value) to current payments to counties.

To assist the department in carrying out this directive, an advisory committee was formed to provide input from the various interests involved. Membership of the committee, listed in the report, includes representatives of county and township government, school boards, private industry, state agencies and natural resource constituent groups. DNR provided staff support. This committee deserves to be commended for their work on this complicated and thorny subject. The enclosed report is the result of the committee's study.

The report's findings and conclusions are based on a county-by-county examination of state-owned (i.e., DNR and county-administered tax-forfeit) land classes, market values and property tax rates. A more detailed, township/school district-level analysis was not possible for this report, due to limited time and availability of data. The advisory group also identified a number of important issues related to payments in lieu of taxes that require further study. Given the complexity of these issues, a comprehensive analysis was not possible for this report.

**Summary**

In summary, the study found that:

1. The total acreage of state land on which in-lieu payments were made in 1993 was 8.2 million acres, including 5.4 million acres of DNR land and 2.8 million acres of county-administered tax-forfeit land.
2. The market value of PILT land is estimated at \$1.24 billion, not including the estimated

value of lake and river frontage. Average value per acre is \$151, but varies substantially from one part of the state to another.

3. Average values were not available from the counties for shoreline property (i.e., lake and river frontage), but assuming a statewide average of \$100 per foot of water frontage, the market value of state-owned shoreline is conservatively estimated at \$1.70 billion. The combined market value of PILT land and shoreline is estimated at \$2.93 billion.
4. The market value of DNR land is estimated at \$785 million (\$147 per acre), plus an additional \$1.1 billion for DNR shoreline.
5. The market value of county tax-forfeit land is estimated \$453 million (\$160 per acre), plus an additional \$586 million for shoreline.
6. Based on the above estimates of market value, and assuming current tax rates, the cost of ad valorem payments for PILT land is estimated at \$26.1 million, plus \$41.9 million for state-owned shoreline, for a total of \$68 million.
7. The estimated cost of ad valorem payments for DNR land is \$16.4 million, plus \$27.6 million for shoreline. The estimated cost for county tax-forfeit land is \$9.7 million, plus \$14.2 million for shoreline.
8. The increased tax capacity due to ad valorem payments on PILT land could result in reduced tax rates in areas with substantial amounts of PILT land. Reduced tax rates could lower the actual cost of ad valorem payments (as well as taxes for other land owners).
9. Replacing the current PILT program with an ad valorem payment system would cost \$19.6 million per year more than the current annual cost of \$6.5 million, a 304 percent increase, not including ad valorem payments for state-owned shoreline. Including payments on shoreline values would increase in-lieu cost by \$61.5 million per year, a nearly ten-fold increase. Payment increases would be concentrated in several northern Minnesota counties.
10. Assuming ad valorem payments would be distributed like ordinary property taxes, school districts would receive the largest share of the payments. Presumably, these payments would be offset by corresponding reductions in state school funding, reducing the net increase in cost to the state.
11. Estimated ad valorem payments are higher than current in-lieu payments in every county. However, counties are likely to receive a much smaller percentage of ad valorem payments than their 75 percent share of current in-lieu payments. Further study is required to determine whether any counties would actually be allocated less money under an ad valorem system than they receive under the current program, despite the increase

in total payments. (See enclosed letter from Lake of the Woods County Board.)

12. Other issues identified in the report for further study (see pages 12 and 13) include:
  - \* In-lieu payment alternatives besides an ad valorem system;
  - \* Local services currently provided by DNR;
  - \* Re-examination of revenue sharing provisions in the current program;
  - \* Revenues from county tax-forfeit land;
  - \* Restrictions on county management of tax-forfeit land;
  - \* Coordination of PILT with other state aid to local governments;
  - \* Funding sources for in-lieu payments;
  - \* More detailed township-level analysis of land values and ad valorem costs;
  - \* Allocation of PILT dollars among local units of government; and
  - \* Impacts of ad valorem payments on school funding and other state aid to local units.

#### **Additional Issues/Observations**

In addition to the issues identified above, the department recommends consideration of the following:

1. As mentioned above, ad valorem payments are likely to be partially offset by reductions in state school aid, reducing the net increase in cost to the state. A district-by-district analysis is required to determine the likely amount of such reductions. Based on preliminary examination of the data, offsetting reductions in school aid could amount to as much as 50 percent of total ad valorem payments for PILT land.
2. Several problems exist with the current in-lieu payment program that should be addressed even if an ad valorem system of payments is not adopted. DNR's 1989 base level review identified several problems related to administrative efficiency, equity of payment amounts and allocation, and lack of coordination with other local government aid programs.
3. Funding sources for in-lieu payments should be as broad-based as the users who benefit from public land. Currently, the estimated 30 percent of the state's population that purchase hunting and fishing licenses pay nearly \$1 million annually for in-lieu payments on wildlife lands, even though those lands benefit the entire public. Given the shortfalls faced by the Game & Fish fund, DNR believes that the cost of in-lieu payments for wildlife lands should be shouldered by the general public, through the general fund.
4. As an alternative to both ad valorem payments and the current in-lieu program, the legislature could consider a fee-for-service system of payments. Under a fee-for-service system, local governments would be reimbursed for the actual cost of services rendered for state-owned land, and possibly for other tax-exempt properties as well. Paying actual service costs would eliminate the debate over how in-lieu payments should be calculated and distributed.

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5. Some counties have raised objections to an ad valorem system of payments, because of the anticipated change in distribution of the funds, previously mentioned. The enclosed letter from the Lake of the Woods County Board expresses concern that their county would almost certainly experience a significant drop in revenues under an ad valorem system, although townships and school districts would receive large increases according to their analysis. The letter also expresses concerns that costs of services currently provided locally by DNR, such as fire protection and road and bridge service, would be shifted to local government.

Comprehensive study of the issues outlined above is essential to resolve the equity and efficiency related problems involved with the current PILT program, or for any alternative system of payments to counties. Based on DNR's experience with this study of likely ad valorem payment costs, two critical requirements for a more comprehensive study of the issues are:

- (1) an advisory committee made up of representatives from the various affected groups, such as the committee that assisted in preparation of this report; and
- (2) funding to provide the staff support and other resources necessary to ensure that the study is done well and in a timely fashion, such as that provided by LCMR for the 1977-78 study of public land impacts which led to creation of the current PILT program.

DNR is prepared to provide the project coordination necessary for the success of such a study.

Sincerely,



Ron Nargang  
Deputy Commissioner

Enclosures

**PAYMENT IN LIEU OF TAXES STUDY:**

**Ad Valorem  
vs  
Current Payments  
On State-Owned Land**

**Report to the  
Minnesota State Legislature**

**From**

**Minnesota Department of Natural Resources**

**and**

**Payment In Lieu of Taxes Advisory Committee**

**February 15, 1994**

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## **Payment In Lieu of Taxes Advisory Committee**

### **Membership**

|                        |   |
|------------------------|---|
| Nick Riley, Chair      | Association of Minnesota Counties         |
| Wayne Brandt           | Minnesota Forest Industry                 |
| Al Farmes              | Fish & Wildlife Legislative Alliance      |
| David Fricke           | Minnesota Association of Townships        |
| Paul Gassert           | Carlton County Auditor                    |
| Wesley Hedstrom        | Cook County Commissioner                  |
| John Helmberger, Staff | Minnesota Department of Natural Resources |
| Greta Hesse Gauthier   | The Nature Conservancy                    |
| Roger Howard           | Aitkin County Land Commissioner           |
| Carl Johnson           | Minnesota School Boards Association       |
| Steve Kuha             | Cass County Assessor                      |
| Alden Lind             | Minnesota Parks & Trails Council          |
| Michael Wandmacher     | Minnesota Department of Revenue           |

**Payment In Lieu of Taxes Study:**  
**Ad Valorem vs Current Payments On State-Owned Land**

**Charge from the Legislature**

In the 1993 Session, prompted by a series of controversies related to the state's payments in lieu of taxes on state-owned land, the Minnesota State Legislature directed the Commissioner of Natural Resources to study and report on the issue as follows:

"The commissioner of natural resources shall complete a study of the payment in lieu of taxes program. The commissioner shall compare the amount of payments that would be made under an ad valorem system to the current payments to counties. The findings of the study must be reported by January 15, 1994, to the environment and natural resources and finance committees of the senate and the environment and natural resources and ways and means committees of the house of representatives." (*Laws of Minnesota for 1993, Ch. 172, Sec. 5, subd. 9*)

To carry out this directive, the Commissioner formed an advisory committee to provide input from the various interests and perspectives involved. Membership of the advisory committee includes representatives of county and township government, school boards, private industry, state agencies and natural resource constituent groups. The concerns represented on the committee range from the amount and allocation of payments, on one hand, to funding, administration and coordination of payments with other state aid to local governments on the other.

At the request of the Commissioner, the deadline for the report was extended from January 15 to February 15, 1994.

**Background**

The current payment-in-lieu-of-taxes (PILT) program, primarily governed by MS 477A.11-14, was established by the legislature in 1979. It was prompted by a 1977-78 study sponsored by the Legislative Commission on Minnesota Resources (LCMR) and the Tax Study Commission<sup>1</sup>. This study of public land impacts recommended creation of a PILT program for two purposes:

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<sup>1</sup>Minnesota Public Lands Impact Study, Legislative Commission on Minnesota Resources (LCMR) in cooperation with the Tax Study Commission and Barton-Aschman Associates, Inc., 1977-78.



1. to provide property tax relief to taxpayers for public (state) land which is not on the tax rolls; and
2. to provide funding for natural resource development on county-administered tax-forfeit land.

The study examined various possible methods for making in-lieu payments on all DNR-administered land and county-administered tax-forfeit land, and concluded that payment of fixed amounts per acre of land would be most practical to administer. However, it acknowledged that such payments would bear little relation to land values and consequently could result in payment inequities.

Prior to 1979, payments to local government were made only on certain types of state-owned land, under several different statutes:

State Forest Land--50/50 sharing of revenues generated on land acquired by purchase, gift or condemnation within State Forests (MS 89.036, repealed in 1992);

Consolidated Conservation (Con-Con) Land--50/50 sharing of revenues generated from DNR-administered tax-forfeited land within Con-Con Area boundaries (MS 84A.51);

Public Hunting Grounds--Payments for land acquired by purchase, gift or condemnation in wildlife management areas, based on the highest of three alternative calculations (MS 97A.061);

Other acquired state lands--70/30 sharing of rent income from land acquired by purchase, gift or condemnation that was not subject to other payments identified above (MS 272.68).

Under MS 477A, these previously existing payment programs have continued (except for the repeal of MS 89.036 in 1992). However, the payments are deducted from gross in-lieu amounts calculated according to the per-acre payment rates established in MS 477A.<sup>2</sup> As a result, administrative costs are incurred by both the State and the counties for making and distributing the various payments, with no net increase in the total payment for most counties. In a few (mainly southern and western) counties, where public hunting payments exceed gross in-lieu amounts, the net MS 477A in-lieu payment after deductions is zero.

These efficiency-related problems, as well as equity concerns and policy changes affecting property tax relief, prompted the Minnesota Department of Finance in 1988 to request a base

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<sup>2</sup>The deduction of payments made under MS 84A.51, for Con-Con land, was phased out in the mid-1980s. The seven counties involved now receive in-lieu payments under MS 477A plus 50% of any revenues generated on Con-Con land.

level review by DNR of the PILT program. DNR's report to the legislature highlighted several issues.<sup>3</sup> Among them:

- \* Current in-lieu programs are cumbersome, costly to administer and could be simplified.
- \* Approximately 75% of total in-lieu payments is allocated to counties. Townships and school districts complain that this distribution is unfair to them.
- \* Because in-lieu payments are primarily based on fixed per-acre amounts, without regard for land value, local units of government often lose revenue when DNR acquires land for public purposes (although this impact is partly offset by automatic increases in state school aid).
- \* In-lieu payment allocation is not explicitly coordinated with any other local government aid programs.
- \* In some counties, in-lieu payments are a major source of funding for local government and may reduce local tax levies.

Controversy over the PILT program was brought to a head in 1992, with the repeal of revenue sharing provisions in MS 89.036 on acquired land in State Forests, commonly referred to as "50/50" land. State Forest payments were deducted from gross in-lieu amounts anyway, so total payments to the affected counties have not changed to date, although distribution of payments was affected.

However, nine counties filed suit against the state as a result of the legislature's action, arguing breach of contract. Much of the land involved had been transferred to the state by the counties from tax-forfeit status in return for 50% of the revenues generated by the state. The suit was dismissed in 1993, but the counties appealed.

### **Scope**

The scope of this report is largely defined by the charge from the legislature, stated above. It is to:

1. estimate the cost of ad valorem payments;
2. compare estimated ad valorem payments to current in-lieu payments; and
3. identify issues requiring further study.

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<sup>3</sup>Payments In Lieu of Taxes, MN Dept. of Natural Resources, Bureau of Real Estate Management, January 6, 1989.

Estimates of the cost of ad valorem payments (i.e., payments based on land value) are necessarily somewhat rough, since they are based on county-average land values, rather than a township-by-township analysis. Similarly, the county-level comparison of ad valorem payments to current payments probably masks differing impacts between townships and school districts within counties. Limitations on time and availability of data prevented a more detailed analysis in this report. Such an analysis is critical to fully understanding the potential impact on local governments of switching to ad valorem payments.

Given the complexity of the issues involved, a comprehensive policy analysis of the PILT program was not possible for this report. However, several issues with important policy implications are raised. Most of these issues should be addressed in further study, whether or not the legislature chooses to implement an ad valorem system of payments for state land.

### **Methodology**

Estimating the cost of making ad valorem payments on DNR and county tax-forfeit PILT land is a multi-step process. It involves classifying the land, assessing its market value, then applying the appropriate class rates to determine tax capacity of the land and the applicable tax rates to compute the ad valorem payment. This process is complicated by the fact that most PILT land has not been recently classed or assessed for tax purposes. Much of it (e.g., federal grant land and Con-Con land) has either never been on the tax rolls or reverted from the tax rolls decades ago.

Ideally, ad valorem payments should be based on individual parcel classifications and assessments, and on local tax rates. However, with well over 200,000 individual DNR and county tax-forfeit parcels throughout the state, the cost of such a parcel-by-parcel analysis was prohibitive for this study.

The approach used in this report to estimate the cost of ad valorem payments employs available data sources to classify and assess PILT land at the county level, as follows:

#### **Classification of PILT land**

PILT land was classified according to property classes used for tax assessment purposes, and acreages were aggregated by class for each county. DNR and county tax-forfeit land were aggregated separately. Acreage totals for each property class were estimated by multiplying total acres in each county by an estimated proportion of DNR or county tax-forfeit land in each class, by county. Sources for the classification were the state's Land Management Information Center (LMIC) land use database and certified county acreage totals from DNR's 1993 in-lieu payment report.

The estimated acreages and proportions of DNR and county tax-forfeit land in each property class are summarized statewide in Table 1, with details in Appendices 1 and 2.

**Table 1. Estimated Acreage of PILT Land By Property Class,  
DNR Land and County Tax-Forfeit Land**

| <u>Property Class</u>       | <u>DNR</u><br><u>Acres</u> | <u>Pct</u> | <u>County</u><br><u>T-F Acres</u> | <u>Pct</u> | <u>Total</u><br><u>Acres</u> | <u>Pct</u> |
|-----------------------------|----------------------------|------------|-----------------------------------|------------|------------------------------|------------|
| Ag, Tillable                | 109,593                    | 2.0        | 3,803                             | 0.1        | 113,396                      | 1.4        |
| Ag, Non-tillable            | 229,228                    | 4.3        | 29,981                            | 1.1        | 259,209                      | 3.2        |
| Timber, Upland              | 1,550,795                  | 29.0       | 1,541,319                         | 54.3       | 3,092,114                    | 37.7       |
| Timber, Lowland             | 1,315,763                  | 24.6       | 457,556                           | 16.1       | 1,773,318                    | 21.6       |
| Timber, Non-Com'l           | 358,497                    | 6.7        | 149,330                           | 5.3        | 507,827                      | 6.2        |
| Marsh, Bog                  | 843,012                    | 15.7       | 63,329                            | 2.2        | 906,341                      | 11.1       |
| Water Oriented <sup>4</sup> | 850,897                    | 15.9       | 564,918                           | 19.9       | 1,415,814                    | 17.3       |
| Other <sup>5</sup>          | 97,046                     | 1.8        | 25,966                            | 0.9        | 123,012                      | 1.5        |
| Total                       | 5,354,831                  | 100.0      | 2,836,201                         | 100.0      | 8,191,032                    | 100.0      |

*Sources: Minnesota Land Management Information Center  
DNR, Bureau of Real Estate Management*

#### Land Valuation

Market value of PILT land was estimated by county in two steps. First, estimated county acreages in each property class were multiplied by county-average land value per acre for the appropriate class. Average land values were based on data obtained from the Minnesota Department of Revenue (DOR), 1993 Fall Mini Abstract.<sup>6</sup> Then, the value of water frontage/shoreline on lakes and rivers was estimated as an add-on to the results of step one.

There were some inconsistencies between the land value data from DOR and the property class breakdown of PILT lands. Average land values were supplied by DOR for the ag-tillable and ag-nontillable property classes and for a general timber land property class, without distinction between upland, lowland or non-commercial timber. In a few counties, DOR data provided a single value for deeded farmland, without distinguishing between tillable and non-tillable land. No timber land value was available for several counties. Average marshland and water frontage values were not available for any county.

The problem of missing land values was dealt with as follows. Where no timber land value

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<sup>4</sup>Parcels on islands, or with frontage on lakes, permanent streams or rivers.

<sup>5</sup>Includes urban, extractive (mining), and miscellaneous other property classes.

<sup>6</sup>Values were not available for Becker, Brown, Koochiching and Marshall Counties from the fall mini abstract. The 1993 Spring Mini Abstract was used for these counties.

was available, the non-tillable ag land value was used for timber land. The average timber land value obtained from DOR was used for upland timber. The average value of lowland and non-commercial timber land was assumed to be half of the average value for the upland timber class. A value of \$25 per acre was assumed for marshland (including bog areas). Water-oriented land (lakeshore) was valued at twice the average upland timber value, not including the add-on value of water frontage. These assumptions, and the land value data from DOR, are shown by county in Appendix 3.

The additional value of water frontage was estimated by first estimating the amount of shoreline per county, then multiplying that figure by an assumed average value per foot of frontage. Frontage was estimated in miles per county for DNR land and county tax-forfeit land separately. First, the number of parcels known to have water frontage was multiplied by 1,320 feet (1/4 mile), then the total frontage was adjusted based on the average frontage parcel size relative to a standard 40-acre parcel.<sup>7</sup> For example, while a standard-sized 40-acre frontage parcel was assumed to have 1,320 feet of frontage, a 20-acre frontage parcel was assumed to have 660 feet, or half as much (1,320 feet x 20/40).

Estimated DNR and county tax-forfeit water frontage is summarized statewide in Table 2. County estimates are shown in Appendix 4.

**Table 2. Estimated DNR & County Tax-Forfeit Shoreline, In Miles**

|            | <u>Shoreline<br/>Parcels</u> | <u>Avg Size<br/>(acres)</u> | <u>Miles<br/>@ .25 mi/p</u> | <u>Size-Adj<br/>Miles</u> |
|------------|------------------------------|-----------------------------|-----------------------------|---------------------------|
| DNR        | 12,115                       | 27.78                       | 3,028.75                    | 2,103.33                  |
| County T-F | <u>5,311</u>                 | <u>33.43</u>                | <u>1,327.75</u>             | <u>1,109.51</u>           |
| Total      | 17,426                       | 29.50                       | 4,356.50                    | 3,212.84                  |

*Source: DNR, Bureau of Real Estate Management*

Because no data was available from DOR on average lakeshore property values, an average front footage value had to be assumed. Based on the advice of several county assessors, a

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<sup>7</sup>This calculation assumes that a standard 1/4-mile square 40-acre parcel with water frontage will on average have 1/4 mile of frontage. In fact, frontage parcels range from a fraction of an acre to over 50 acres. Frontage similarly can vary from a few feet where a water body just cuts the corner of a parcel, to thousands of feet where an irregular shoreline meanders diagonally across a parcel.

figure of \$100 per front foot was assumed as a conservative estimate of average water frontage value statewide. This figure is low relative to actual value of state-owned lakeshore in many instances, and high in others. A township-by-township analysis will allow a more precise valuation of state-owned water frontage, reflecting local market and resource characteristics.

In any case, it is assumed that \$100 per front foot provides a reasonable estimate of state-owned water frontage value in the aggregate. Based on this assumption and the adjusted frontage estimates in Table 2, total market value of DNR water frontage is estimated at \$1.1 billion statewide, and the market value of county tax-forfeit water frontage is estimated at \$586 million.

#### Tax Capacity and Adjusted Tax Rates

Tax capacity of PILT land was calculated by multiplying market value by the appropriate property class rate. Under current law, agricultural and timber land are assigned a class rate of 1.5 percent, while non-residential seasonal recreational property (lakeshore) has a class rate of 2.0 percent. This study assumes a class rate of 1.5 percent for all property classes except lakeshore, and a rate of 2.0 percent for lakeshore.

Average tax rates<sup>8</sup> for each county were obtained from DOR (see Appendix 5). These rates were adjusted to estimate how much property tax rates may be reduced due to the increase in total tax capacity resulting from the addition of PILT lands to the tax rolls. Current and adjusted tax rates were then regarded as upper and lower limits, respectively, for likely actual rates with ad valorem payments on PILT lands (barring any other changes affecting tax rates and total levies). The adjustment of county average tax rates was accomplished by the following calculation:

$$\text{Adj. Tax Rate} = (\text{Current Rate}) \times (\text{Current Tax Capacity}) / (\text{New Tax Capacity})$$

#### Estimated Ad Valorem Cost vs Current Payments

After computing the tax capacity of PILT land and adjusted tax rates by county, estimating the ad valorem amount for each county involved a simple calculation: tax capacity multiplied by the percent tax rate. Upper and lower limits for likely ad valorem costs were determined by estimating the cost alternately with each county's current (payable 1993) average tax rate and its adjusted tax rate.

Estimated ad valorem cost was then compared with total FY 1992 in-lieu payments (payable 1993). Total in-lieu payments includes payments made under MS 477A.11-14 (the main in-lieu statute), MS 84A.51(Consolidated Conservation payments), MS 89.036 (State Forest

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<sup>8</sup>Net tax capacity rate, taxes payable in 1993.

payments), MS 97A.061 (Public Hunting payments), and MS 272.68 (70/30 revenue sharing). Average ad valorem and current payments per acre were also compared.

### **Findings**

Based on the methodology and assumptions outlined above, the total market value of DNR land and county-administered tax-forfeit land is estimated at \$1.2 billion, plus an estimated \$1.7 billion for the value of water frontage, for a total of \$2.9 billion. Average estimated market value per acre for the 8.2 million acres of PILT land is \$358 including the estimated value of water frontage, \$151 without. Estimated market value by property class is shown separately for DNR and county tax-forfeit land in Table 3.

**Table 3. Estimated Market Value of PILT Land By Property Class, DNR Land and County Tax-Forfeit Land (Dollars in Thousands)**

| <u>Property Class</u>        | <u>DNR<br/>Land</u> | <u>County<br/>T-F Land</u> | <u>Total</u>    |
|------------------------------|---------------------|----------------------------|-----------------|
| Ag, Tillable                 | 79,574.4            | 1,431.6                    | 81,006.2        |
| Ag, Non-Tillable             | 44,633.0            | 5,195.0                    | 49,828.0        |
| Timber, Upland               | 227,172.2           | 235,050.6                  | 462,222.8       |
| Timber, Lowland/NC           | 98,814.4            | 40,959.3                   | 139,773.7       |
| Marsh, Bog                   | 21,075.3            | 1,583.2                    | 22,658.5        |
| Water Oriented <sup>9</sup>  | 295,352.1           | 163,764.1                  | 459,116.2       |
| Water Frontage <sup>10</sup> | 1,110,558.2         | 585,823.9                  | 1,696,382.1     |
| Other                        | <u>18,834.4</u>     | <u>4,754.7</u>             | <u>23,589.1</u> |
| Total                        | 1,896,013.0         | 1,038,562.4                | 2,934,575.4     |
| Excl. Water Frntg            | 785,454.8           | 452,738.5                  | 1,238,193.3     |
| <br>Avg MV per acre          | <br>354             | <br>366                    | <br>358         |
| Excl. Water Frntg            | 147                 | 160                        | 151             |

*Source: DNR, Bureau of Real Estate Management*

Estimated market value of DNR land is shown by county in Appendix 6. Estimated county

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<sup>9</sup>Not including the market value of water frontage, estimated separately.

<sup>10</sup>Estimated water frontage times assumed value of \$100 per front foot.

tax-forfeit land values are in Appendix 7.

Estimated tax capacity of PILT land is summarized by property class in Table 4. Tax capacity of DNR land is listed by county in Appendix 8, county tax-forfeit land in Appendix 9.

**Table 4. Estimated Tax Capacity of PILT Land By Property Class, DNR Land and County Tax-Forfeit Land (Dollars in Thousands)**

| <u>Property Class</u>        | <u>DNR<br/>Land</u> | <u>County<br/>T-F Land</u> | <u>Total</u> |
|------------------------------|---------------------|----------------------------|--------------|
| Ag, Tillable                 | 1,193.6             | 21.5                       | 1,215.1      |
| Ag, Non-Tillable             | 669.5               | 77.9                       | 747.4        |
| Timber, Upland               | 3,407.6             | 3,525.8                    | 6,933.4      |
| Timber, Lowland/NC           | 1,482.2             | 614.4                      | 2,096.6      |
| Marsh, Bog                   | 316.1               | 23.7                       | 339.8        |
| Water Oriented <sup>11</sup> | 5,907.0             | 3,275.3                    | 9,182.3      |
| Water Frontage <sup>12</sup> | 22,211.2            | 11,716.5                   | 33,927.7     |
| Other                        | 282.5               | 71.3                       | 353.8        |
| Total                        | 35,469.7            | 19,326.4                   | 54,796.1     |
| Excl. Water Frntg            | 13,258.6            | 7,609.9                    | 20,868.5     |

*Source: DNR, Bureau of Real Estate Management*

Estimated ad valorem payments based on current and adjusted tax rates are summarized for DNR and county tax-forfeit land in Table 5. County by county estimates of ad valorem cost are listed in Appendix 10 for DNR land and county tax-forfeit land.

<sup>11</sup>Excluding estimated tax capacity of water frontage.

<sup>12</sup>Assumes market value of \$100 per foot of frontage.



**Table 5. Average Tax Rates and Estimated Ad Valorem Payments,<sup>13</sup>  
DNR Land and County Tax-Forfeit Land**

|                  | <u>Current<br/>Tax Rates</u> | <u>Adjusted<br/>Tax Rates</u> |
|------------------|------------------------------|-------------------------------|
| Average Tax Rate | 123.511                      | 122.707                       |
| DNR Land         | \$16,415,712                 | \$15,426,943                  |
| County T-F Land  | <u>9,666,914</u>             | <u>9,012,585</u>              |
| Total            | 26,082,626                   | 24,439,529                    |

*Sources: Department of Revenue  
DNR, Bureau of Real Estate Management*

As indicated in Table 5, the over all difference between current and adjusted tax rates, and the resulting difference in ad valorem payments, is relatively small. The differences are more significant in certain individual counties, as shown in Appendix 10.

Total estimated ad valorem payments at current tax rates are compared to current payments in Table 6 and Appendix 11. Table 6 also shows the inflation-adjusted cost of payments under the current PILT program, assuming a 57.4 percent adjustment for inflation in producer prices since 1979<sup>14</sup>. Appendix 12 provides the same three-way comparison by county. Appendix 13 details calculation of the inflation adjustment.

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<sup>13</sup>Excluding payments on the estimated value of water frontage, which would increase total ad valorem payment to \$68 million, at current tax rates, based on a statistical average of 916 front feet per frontage parcel and a value of \$100 per front foot.

<sup>14</sup>Inflation in the Producer Price Index - Finished Goods, from 1979 to September, 1993. (Source: Federal Reserve Bulletin)

**Table 6. Current Payments vs Inflation-Adjusted and Ad Valorem Payment Alternatives, DNR Land and County Tax-Forfeit Land**

|                  | <u>1993<br/>Payments</u> | <u>Inflation-<br/>Adjusted</u> | <u>Ad<br/>Valorem<sup>15</sup></u> |
|------------------|--------------------------|--------------------------------|------------------------------------|
| DNR Land         | \$4,330,138              | \$6,380,454                    | \$16,415,712                       |
| Average Per Acre | 0.81                     | 1.19                           | 3.07                               |
| Percent Change   | ---                      | 47% <sup>16</sup>              | 279%                               |
| County T-F Land  | 2,127,151                | 3,348,136                      | 9,666,914                          |
| Average Per Acre | 0.75                     | 1.18                           | 3.41                               |
| Percent Change   | ---                      | 57%                            | 354%                               |
| Total Payment    | 6,457,289                | 9,728,590                      | 26,082,626                         |
| Average Per Acre | 0.79                     | 1.19                           | 3.18                               |
| Percent Change   | ---                      | 51%                            | 304%                               |

*Sources: Federal Reserve Bulletin, Producer Price Index - Finished Goods  
DNR, Bureau of Real Estate Management*

### **Conclusions**

Based on the methodology used in this study, replacing the state's current payment-in-lieu-of-taxes program with ad valorem payments would cost up to \$26.1 million annually, \$19.6 million more than current payments assuming current tax rates, an increase of 304 percent. This estimate doesn't include the additional cost of ad valorem payments on the estimated market value of water frontage. With water frontage included, the total estimated cost of ad valorem payments would jump to nearly \$68 million assuming current tax rates, a 952 percent increase.

Adjusting tax rates downward due to the resulting increase in tax capacity would reduce the total cost of ad valorem payments (as well as property taxes paid by other land owners). Rate reductions would be concentrated in counties having large public land bases relative to total tax base.

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<sup>15</sup>Excluding payment on the estimated market value of water frontage. Assumes current tax rates.

<sup>16</sup>Increase is less than 57.4 percent, the amount of inflation in producer prices since 1979, because of other payments included in the total, which are not adjusted.

By comparison, simply adjusting the MS 477A per-acre payment rates for inflation since they were set in 1979 would increase annual payments to about \$9.73 million. This would be an increase of nearly \$3.3 million, or 51 percent, over current annual payments of approximately \$6.46 million.

Estimated ad valorem payments are higher than current payments in all counties. However, the increases are not evenly distributed due to land value, total acreage and tax rate differences. In total dollars, increases range from \$1,206 (160 percent) in Traverse County to \$3.9 million (409 percent) in St. Louis County. On a percentage basis, increases range from 50 percent or \$7,774 in Wilkin County, to 6,826 percent or \$164,787 in Hennepin County. On an average per-acre basis, increases range from \$.50 (Kittson County) to \$130 (Hennepin County).

The average county ad valorem payment of \$299,800 is \$225,579 larger than the average current payment of \$74,221. Total ad valorem payments range from \$1,960 (Traverse County) to \$4,855,062 (St. Louis County). Six counties, all in the northern part of the state, receive increases of \$1 million or more (St. Louis, Itasca, Cass, Beltrami, Aitkin and Lake). Among them, these six counties account for \$13.7 million in estimated ad valorem payments, over half of total estimated ad valorem cost.

Assuming that ad valorem payments would be distributed in the same manner as ordinary property taxes, replacing the current system of payments to counties with ad valorem payments would impact the relative distribution of payments. As shown in DNR's 1989 base level review (previously cited), current payments are distributed roughly 75 percent to counties, 12 percent to townships and 10 percent to school districts, with the remaining 3 percent shared among various special taxing districts.

By contrast, based on the current distribution of property tax revenues, the largest share of ad valorem payments would likely go to school districts, with much smaller shares to counties and townships. Whether or not any local units of government would see their distribution decline, despite the increase in total payments, requires further study to determine.

Furthermore, assuming that ad valorem distributions to school districts are reflected in the state's school aid formula, a large percentage of the cost of ad valorem payments would be offset by corresponding reductions in school aid. Further study is required to determine the degree to which ad valorem costs would be offset by such reductions.

#### Issues For Further Study

Following is a brief description of several issues identified as critical for further study, but beyond the scope of this report. These issues must be resolved before implementation of an ad valorem system of payments for state-owned land. Most of these issues should be addressed even if the current system of payments is not replaced with an ad valorem system.

1. Alternatives besides an ad valorem system should be considered for in-lieu payments.

Options considered should include an inflation adjustment to current per acre payment rates in MS 477A (see Appendix 13).

2. Cost of local services provided by DNR that are not normally provided by other land owners, such as road maintenance, fire protection and law enforcement, should be calculated and studied . Implementation of an ad valorem system of PILT would require DNR to reassess its role with respect to such services.
3. Continuation of revenue sharing provisions under current laws should be re-examined. Included are 50/50 Con-Con revenue sharing (MS 84A.51) and 70/30 revenue sharing (MS 272.68).
4. Revenues from county tax-forfeit land, which the counties retain under current law, would be an issue if the state makes ad valorem payments on county tax-forfeit land.
5. Restrictions by the state on county management of tax-forfeit land should be examined if in-lieu payments are reduced on such land.
6. Coordination of PILT with other state aid to local governments should be improved to avoid overlapping or redundant aid programs and to reduce costs.
7. Funding sources for in-lieu payments should be examined to make sure that no natural resource user group is unfairly burdened with the cost of in-lieu payments.
8. Estimates of land values and ad valorem amounts should be computed at the township level to capture variability in land market and resource characteristics within counties, and to facilitate allocation of ad valorem dollars among local units of government.
9. Allocation of PILT dollars among local units of government should be studied to determine how allocation corresponds to the burden placed on various local units by the public land base and whether switching to an ad valorem system of payments would adversely affect any local units.
10. Impacts of ad valorem payments on school funding and other state aid to local government should be thoroughly studied to avoid adversely affecting local units in a shift to an ad valorem system of payments.

## Appendix 1. DNR-Administered Land

### By County and Property Class

| County            | Total Acres* | Ag Tillable | Ag Non-Till | Timber Upland | Timber Lowland/NC | Marsh   | Lakeshore | Other  |
|-------------------|--------------|-------------|-------------|---------------|-------------------|---------|-----------|--------|
| Aitkin            | 391,314      | 629         | 12,612      | 124,977       | 152,872           | 52,214  | 40,585    | 7,426  |
| Anoka             | 17,731       | 275         | 1,138       | 1,687         | 1,608             | 4,982   | 7,414     | 628    |
| Becker            | 56,472       | 738         | 2,250       | 36,369        | 1,586             | 1,549   | 13,574    | 406    |
| Beltrami          | 564,359      | 1,530       | 9,690       | 120,718       | 109,733           | 289,182 | 21,539    | 11,966 |
| Benton            | 1,824        | 89          | 445         | 578           | 0                 | 133     | 534       | 44     |
| Big Stone         | 8,154        | 1,822       | 1,452       | 0             | 62                | 247     | 4,509     | 62     |
| Blue Earth        | 3,441        | 1,393       | 389         | 82            | 20                | 307     | 1,065     | 184    |
| Brown             | 3,360        | 1,058       | 529         | 423           | 0                 | 185     | 1,032     | 132    |
| Carlton           | 77,920       | 81          | 1,774       | 33,216        | 18,099            | 6,853   | 15,439    | 2,459  |
| Carver            | 1,044        | 291         | 105         | 8             | 40                | 24      | 558       | 16     |
| Cass              | 190,688      | 320         | 5,803       | 77,956        | 45,261            | 9,765   | 45,141    | 6,443  |
| Chippewa          | 9,644        | 3,100       | 2,009       | 0             | 172               | 402     | 3,731     | 230    |
| Chisago           | 15,946       | 841         | 1,975       | 2,268         | 3,877             | 402     | 5,779     | 805    |
| Clay              | 7,431        | 1,568       | 3,435       | 0             | 261               | 224     | 1,830     | 112    |
| Clearwater        | 55,478       | 349         | 932         | 31,680        | 4,426             | 311     | 17,664    | 116    |
| Cook              | 131,247      | 0           | 0           | 42,067        | 32,715            | 78      | 56,116    | 272    |
| Cottonwood        | 5,933        | 1,293       | 795         | 0             | 0                 | 199     | 3,613     | 33     |
| Crow Wing         | 30,704       | 697         | 1,027       | 13,169        | 1,064             | 1,247   | 13,169    | 330    |
| Dakota            | 4,355        | 164         | 698         | 0             | 740               | 781     | 1,643     | 329    |
| Dodge             | 788          | 303         | 242         | 61            | 0                 | 61      | 121       | 0      |
| Douglas           | 5,774        | 691         | 1,017       | 122           | 264               | 366     | 3,233     | 81     |
| Faribault         | 2,487        | 638         | 351         | 32            | 0                 | 415     | 1,052     | 0      |
| Fillmore          | 12,644       | 1,378       | 822         | 4,745         | 0                 | 0       | 5,593     | 106    |
| Freeborn          | 2,297        | 666         | 300         | 33            | 0                 | 100     | 1,132     | 67     |
| Goodhue           | 8,655        | 1,253       | 716         | 2,000         | 716               | 30      | 3,820     | 119    |
| Grant             | 3,493        | 863         | 42          | 0             | 0                 | 168     | 2,357     | 6      |
| Hennepin          | 1,220        | 177         | 177         | 10            | 73                | 52      | 501       | 22     |
| Houston           | 13,835       | 1,215       | 810         | 8,841         | 0                 | 67      | 2,666     | 236    |
| Hubbard           | 88,071       | 1,396       | 680         | 60,909        | 3,042             | 859     | 19,718    | 1,467  |
| Isanti            | 5,072        | 238         | 515         | 357           | 436               | 357     | 2,972     | 198    |
| Itasca            | 320,667      | 78          | 2,141       | 112,014       | 118,046           | 4,826   | 73,015    | 10,547 |
| Jackson           | 3,566        | 1,381       | 603         | 25            | 0                 | 176     | 1,381     | 0      |
| Kanabec           | 23,959       | 271         | 814         | 14,151        | 1,241             | 892     | 6,513     | 78     |
| Kandiyohi         | 6,536        | 2,863       | 603         | 301           | 170               | 527     | 1,658     | 414    |
| Kittson           | 61,535       | 3,000       | 22,873      | 9,999         | 458               | 20,914  | 2,875     | 1,417  |
| Koochiching       | 1,091,989    | 39          | 4,568       | 156,162       | 723,753           | 119,070 | 82,688    | 5,709  |
| Lac Qui Parle     | 17,583       | 5,130       | 3,554       | 0             | 124               | 1,051   | 7,571     | 155    |
| Lake              | 183,698      | 0           | 0           | 55,466        | 52,061            | 475     | 67,184    | 8,512  |
| Lake Of The Woods | 438,605      | 783         | 14,179      | 115,781       | 116,212           | 154,753 | 25,342    | 11,555 |
| Le Sueur          | 3,823        | 1,242       | 421         | 57            | 134               | 229     | 1,682     | 57     |
| Lincoln           | 7,724        | 4,059       | 1,635       | 0             | 0                 | 479     | 1,438     | 113    |
| Lyon              | 10,491       | 4,081       | 2,433       | 105           | 0                 | 916     | 2,930     | 26     |
| McLeod            | 2,676        | 1,103       | 235         | 0             | 0                 | 74      | 1,140     | 124    |
| Mahnomen          | 32,285       | 651         | 5,501       | 10,931        | 2,534             | 2,606   | 8,216     | 1,846  |
| Marshall          | 115,959      | 4,703       | 41,148      | 26,609        | 7,799             | 28,960  | 6,662     | 78     |
| Martin            | 2,164        | 857         | 184         | 0             | 0                 | 163     | 960       | 0      |
| Meeker            | 2,698        | 1,221       | 90          | 90            | 0                 | 196     | 995       | 106    |
| Mille Lacs        | 63,951       | 433         | 2,599       | 36,780        | 6,694             | 7,679   | 8,230     | 1,536  |
| Morrison          | 8,822        | 214         | 1,393       | 2,929         | 107               | 1,500   | 2,322     | 357    |
| Mower             | 1,893        | 931         | 361         | 75            | 0                 | 0       | 436       | 90     |
| Murray            | 9,266        | 3,955       | 1,012       | 0             | 46                | 437     | 3,794     | 23     |
| Nicollet          | 2,571        | 667         | 190         | 286           | 190               | 95      | 1,143     | 0      |
| Nobles            | 2,398        | 1,516       | 193         | 0             | 0                 | 83      | 606       | 0      |
| Norman            | 6,339        | 2,507       | 2,579       | 72            | 179               | 358     | 645       | 0      |
| Olmsted           | 3,656        | 1,366       | 588         | 504           | 0                 | 0       | 1,135     | 6      |
| Otter Tail        | 22,176       | 2,836       | 2,084       | 4,784         | 820               | 1,982   | 9,192     | 478    |
| Pennington        | 5,570        | 1,992       | 1,911       | 772           | 81                | 732     | 81        | 0      |

## Appendix 1. DNR-Administered Land By County and Property Class

| County          | Total Acres* | Ag Tillable | Ag Non-Till | Timber Upland | Timber Lowland/NC | Marsh   | Lakeshore | Other  |
|-----------------|--------------|-------------|-------------|---------------|-------------------|---------|-----------|--------|
| Pine            | 185,282      | 1,084       | 4,296       | 105,588       | 31,932            | 7,470   | 31,932    | 2,980  |
| Pipestone       | 2,361        | 1,288       | 429         | 0             | 0                 | 39      | 546       | 59     |
| Polk            | 19,980       | 6,350       | 5,576       | 775           | 1,548             | 1,742   | 3,756     | 232    |
| Pope            | 4,944        | 1,046       | 1,648       | 26            | 0                 | 183     | 1,883     | 157    |
| Ramsey          | 335          | 0           | 34          | 0             | 34                | 0       | 201       | 67     |
| Red Lake        | 3,136        | 753         | 251         | 627           | 167               | 167     | 1,171     | 0      |
| Redwood         | 4,024        | 1,541       | 628         | 0             | 0                 | 143     | 1,655     | 57     |
| Renville        | 910          | 496         | 83          | 0             | 0                 | 83      | 248       | 0      |
| Rice            | 4,126        | 1,172       | 439         | 49            | 684               | 269     | 1,416     | 98     |
| Rock            | 1,572        | 262         | 973         | 0             | 0                 | 0       | 299       | 37     |
| Roseau          | 259,746      | 2,872       | 22,540      | 68,457        | 53,258            | 97,021  | 13,085    | 2,513  |
| St. Louis       | 548,798      | 271         | 3,017       | 222,877       | 172,089           | 7,736   | 135,111   | 7,697  |
| Scott           | 5,234        | 803         | 771         | 64            | 867               | 417     | 2,151     | 161    |
| Sherburne       | 6,669        | 238         | 1,270       | 3,573         | 278               | 79      | 953       | 278    |
| Sibley          | 1,870        | 559         | 194         | 121           | 24                | 121     | 850       | 0      |
| Stearns         | 3,831        | 579         | 661         | 441           | 193               | 83      | 1,709     | 165    |
| Steele          | 2,049        | 576         | 512         | 64            | 32                | 192     | 672       | 0      |
| Stevens         | 2,715        | 1,302       | 331         | 0             | 0                 | 132     | 949       | 0      |
| Swift           | 8,988        | 1,346       | 2,562       | 0             | 0                 | 1,910   | 3,083     | 87     |
| Todd            | 11,973       | 1,236       | 1,907       | 1,907         | 1,766             | 353     | 4,627     | 177    |
| Traverse        | 295          | 148         | 37          | 0             | 0                 | 74      | 37        | 0      |
| Wabasha         | 16,525       | 2,630       | 2,132       | 5,686         | 1,031             | 391     | 4,655     | 0      |
| Wadena          | 27,530       | 133         | 1,468       | 14,232        | 1,601             | 1,912   | 6,538     | 1,646  |
| Waseca          | 1,924        | 355         | 622         | 0             | 30                | 562     | 355       | 0      |
| Washington      | 5,053        | 1,341       | 1,031       | 0             | 825               | 0       | 1,684     | 172    |
| Watonwan        | 996          | 534         | 24          | 0             | 12                | 61      | 328       | 36     |
| Wilkin          | 5,409        | 919         | 4,031       | 0             | 0                 | 153     | 306       | 0      |
| Winona          | 33,698       | 3,500       | 3,277       | 15,453        | 149               | 37      | 8,974     | 2,309  |
| Wright          | 6,014        | 1,625       | 679         | 630           | 24                | 533     | 2,401     | 121    |
| Yellow Medicine | 4,863        | 1,698       | 1,184       | 26            | 0                 | 412     | 1,389     | 154    |
| Total           | 5,354,831    | 109,593     | 229,228     | 1,550,795     | 1,674,260         | 843,012 | 850,897   | 97,046 |
|                 | 100.0%       | 2.0%        | 4.3%        | 29.0%         | 31.3%             | 15.7%   | 15.9%     | 1.8%   |

\* Payable 1993 in-lieu certified acreages.

MN DNR, Bureau of Real Estate Management

## Appendix 2. County-Administered Land By County and Property Class

| County            | Total Acres* | Ag Tillable | Ag Non-Till | Timber Upland | Timber Lowland/NC | Marsh  | Lakeshore | Other |
|-------------------|--------------|-------------|-------------|---------------|-------------------|--------|-----------|-------|
| Aitkin            | 222,711      | 167         | 1,750       | 101,418       | 84,376            | 13,042 | 20,709    | 1,250 |
| Anoka             | 624          | 85          | 76          | 47            | 28                | 0      | 208       | 180   |
| Becker            | 75,579       | 157         | 274         | 60,722        | 2,430             | 1,058  | 10,819    | 118   |
| Beltrami          | 147,569      | 39          | 2,005       | 90,673        | 19,267            | 2,241  | 32,832    | 511   |
| Benton            | 0            | 0           | 0           | 0             | 0                 | 0      | 0         | 0     |
| Big Stone         | 0            | 0           | 0           | 0             | 0                 | 0      | 0         | 0     |
| Blue Earth        | 0            | 0           | 0           | 0             | 0                 | 0      | 0         | 0     |
| Brown             | 35           | 0           | 0           | 0             | 0                 | 0      | 0         | 35    |
| Carlton           | 73,713       | 115         | 1,342       | 36,396        | 10,355            | 8,974  | 14,804    | 1,726 |
| Carver            | 13           | 2           | 0           | 0             | 0                 | 0      | 6         | 6     |
| Cass              | 255,188      | 124         | 5,636       | 177,695       | 12,432            | 4,351  | 52,422    | 2,528 |
| Chippewa          | 304          | 25          | 0           | 0             | 25                | 0      | 246       | 8     |
| Chisago           | 203          | 23          | 0           | 23            | 68                | 23     | 45        | 23    |
| Clay              | 6            | 0           | 6           | 0             | 0                 | 0      | 0         | 0     |
| Clearwater        | 90,145       | 75          | 980         | 69,003        | 3,053             | 75     | 16,883    | 75    |
| Cook              | 5,986        | 0           | 36          | 2,007         | 789               | 72     | 3,083     | 0     |
| Cottonwood        | 50           | 9           | 0           | 0             | 0                 | 0      | 41        | 0     |
| Crow Wing         | 101,432      | 74          | 1,702       | 61,111        | 5,512             | 2,700  | 29,187    | 1,147 |
| Dakota            | 175          | 33          | 33          | 22            | 33                | 0      | 33        | 22    |
| Dodge             | 0            | 0           | 0           | 0             | 0                 | 0      | 0         | 0     |
| Douglas           | 335          | 0           | 0           | 0             | 0                 | 0      | 0         | 335   |
| Faribault         | 0            | 0           | 0           | 0             | 0                 | 0      | 0         | 0     |
| Fillmore          | 9            | 0           | 2           | 4             | 0                 | 0      | 3         | 1     |
| Freeborn          | 0            | 0           | 0           | 0             | 0                 | 0      | 0         | 0     |
| Goodhue           | 8            | 3           | 0           | 3             | 0                 | 0      | 3         | 0     |
| Grant             | 4            | 0           | 0           | 0             | 0                 | 0      | 0         | 0     |
| Hennepin          | 43           | 0           | 8           | 0             | 0                 | 0      | 16        | 0     |
| Houston           | 201          | 69          | 7           | 21            | 0                 | 0      | 97        | 7     |
| Hubbard           | 137,229      | 191         | 574         | 99,448        | 9,378             | 2,335  | 23,197    | 2,105 |
| Isanti            | 285          | 44          | 88          | 44            | 22                | 0      | 55        | 33    |
| Itasca            | 296,452      | 121         | 2,130       | 168,919       | 64,289            | 2,210  | 57,539    | 1,246 |
| Jackson           | 4            | 4           | 0           | 0             | 0                 | 0      | 0         | 0     |
| Kanabec           | 10,331       | 0           | 198         | 6,214         | 1,504             | 910    | 1,187     | 317   |
| Kandiyohi         | 592          | 31          | 93          | 31            | 62                | 62     | 249       | 62    |
| Kittson           | 516          | 0           | 0           | 129           | 0                 | 0      | 387       | 0     |
| Koochiching       | 285,695      | 0           | 1,655       | 117,683       | 96,756            | 1,261  | 66,448    | 1,892 |
| Lac Qui Parle     | 0            | 0           | 0           | 0             | 0                 | 0      | 0         | 0     |
| Lake              | 149,566      | 0           | 0           | 86,074        | 23,337            | 80     | 39,598    | 477   |
| Lake Of The Woods | 2,634        | 0           | 0           | 753           | 188               | 0      | 1,693     | 0     |
| Le Sueur          | 0            | 0           | 0           | 0             | 0                 | 0      | 0         | 0     |
| Lincoln           | 0            | 0           | 0           | 0             | 0                 | 0      | 0         | 0     |
| Lyon              | 0            | 0           | 0           | 0             | 0                 | 0      | 0         | 0     |
| Mcleod            | 1            | 0           | 0           | 0             | 0                 | 0      | 0         | 1     |
| Mahnomen          | 4,498        | 27          | 0           | 2,397         | 81                | 81     | 1,778     | 135   |
| Marshall          | 0            | 0           | 0           | 0             | 0                 | 0      | 0         | 0     |
| Martin            | 0            | 0           | 0           | 0             | 0                 | 0      | 0         | 0     |
| Meeker            | 83           | 0           | 0           | 0             | 0                 | 0      | 83        | 0     |
| Mille Lacs        | 2,696        | 48          | 193         | 1,155         | 337               | 674    | 241       | 48    |
| Morrison          | 1,034        | 59          | 215         | 176           | 59                | 20     | 410       | 98    |
| Mower             | 3            | 3           | 0           | 0             | 0                 | 0      | 0         | 0     |
| Murray            | 0            | 0           | 0           | 0             | 0                 | 0      | 0         | 0     |
| Nicollet          | 24           | 0           | 0           | 6             | 0                 | 0      | 18        | 0     |
| Nobles            | 58           | 0           | 0           | 0             | 0                 | 0      | 0         | 58    |
| Norman            | 235          | 18          | 0           | 0             | 36                | 0      | 181       | 0     |
| Olmsted           | 0            | 0           | 0           | 0             | 0                 | 0      | 0         | 0     |
| Otter Tail        | 820          | 121         | 72          | 72            | 96                | 24     | 362       | 72    |
| Pennington        | 2,240        | 83          | 705         | 41            | 0                 | 1,327  | 83        | 0     |

## Appendix 2. County-Administered Land By County and Property Class

| County          | Total Acres* | Ag Tillable | Ag Non-Till | Timber Upland | Timber Lowland/NC | Marsh  | Lakeshore | Other  |
|-----------------|--------------|-------------|-------------|---------------|-------------------|--------|-----------|--------|
| Pine            | 50,014       | 0           | 395         | 31,560        | 4,515             | 3,200  | 9,731     | 614    |
| Pipestone       | 0            | 0           | 0           | 0             | 0                 | 0      | 0         | 0      |
| Polk            | 1,902        | 352         | 1,057       | 70            | 317               | 0      | 106       | 0      |
| Pope            | 0            | 0           | 0           | 0             | 0                 | 0      | 0         | 0      |
| Ramsey          | 0            | 0           | 0           | 0             | 0                 | 0      | 0         | 0      |
| Red Lake        | 477          | 53          | 0           | 27            | 0                 | 0      | 371       | 27     |
| Redwood         | 7            | 7           | 0           | 0             | 0                 | 0      | 0         | 0      |
| Renville        | 0            | 0           | 0           | 0             | 0                 | 0      | 0         | 0      |
| Rice            | 0            | 0           | 0           | 0             | 0                 | 0      | 0         | 0      |
| Rock            | 0            | 0           | 0           | 0             | 0                 | 0      | 0         | 0      |
| Roseau          | 8,318        | 127         | 1,358       | 1,528         | 764               | 4,201  | 340       | 0      |
| St. Louis       | 898,803      | 858         | 6,201       | 424,560       | 266,155           | 14,195 | 176,695   | 10,139 |
| Scott           | 10           | 0           | 10          | 0             | 0                 | 0      | 0         | 0      |
| Sherburne       | 98           | 0           | 0           | 0             | 0                 | 0      | 0         | 98     |
| Sibley          | 27           | 0           | 0           | 0             | 9                 | 0      | 18        | 0      |
| Stearns         | 723          | 27          | 54          | 80            | 268               | 0      | 187       | 107    |
| Steele          | 0            | 0           | 0           | 0             | 0                 | 0      | 0         | 0      |
| Stevens         | 0            | 0           | 0           | 0             | 0                 | 0      | 0         | 0      |
| Swift           | 0            | 0           | 0           | 0             | 0                 | 0      | 0         | 0      |
| Todd            | 1,291        | 0           | 430         | 0             | 0                 | 0      | 861       | 0      |
| Traverse        | 0            | 0           | 0           | 0             | 0                 | 0      | 0         | 0      |
| Wabasha         | 56           | 11          | 0           | 11            | 0                 | 0      | 34        | 0      |
| Wadena          | 4,222        | 352         | 640         | 1,119         | 288               | 192    | 1,343     | 288    |
| Waseca          | 0            | 0           | 0           | 0             | 0                 | 0      | 0         | 0      |
| Washington      | 445          | 155         | 58          | 19            | 58                | 19     | 77        | 58     |
| Watonwan        | 0            | 0           | 0           | 0             | 0                 | 0      | 0         | 0      |
| Wilkin          | 0            | 0           | 0           | 0             | 0                 | 0      | 0         | 0      |
| Winona          | 225          | 113         | 0           | 56            | 0                 | 0      | 56        | 0      |
| Wright          | 93           | 0           | 0           | 0             | 0                 | 0      | 0         | 93     |
| Yellow Medicine | 161          | 0           | 0           | 0             | 0                 | 0      | 155       | 6      |
| Total           | 2,836,201    | 3,803       | 29,981      | 1,541,319     | 606,886           | 63,329 | 564,918   | 25,966 |
|                 | 100.0%       | 0.1%        | 1.1%        | 54.3%         | 21.4%             | 2.2%   | 19.9%     | 0.9%   |

\* Payable 1993 in-lieu certified acreages.

MN DNR, Bureau of Real Estate Management



## Appendix 3. Average Land Values By County

(Source: MN Dept. of Revenue)

| County        | Assumptions:        |                     |                     |                |                |                  |                      |       |                          |                        |
|---------------|---------------------|---------------------|---------------------|----------------|----------------|------------------|----------------------|-------|--------------------------|------------------------|
|               | Ag<br>Tillable      | Ag<br>Non-Till      | Timber              | Ag<br>Tillable | Ag<br>Non-Till | Timber<br>Upland | Timber<br>Lowland/NC | Marsh | Lakeshore<br>(2x Tmb MV) | Other<br>(Ag Non-Till) |
| Aitkin        | 221                 | 176                 | 156                 | 221            | 176            | 156              | 78                   | 25    | 312                      | 176                    |
| Anoka         | 844                 | 769                 | 769 <sup>11</sup>   | 844            | 769            | 769              | 385                  | 25    | 1,538                    | 769                    |
| Becker        | 422                 | 204                 | 180                 | 422            | 204            | 180              | 90                   | 25    | 360                      | 204                    |
| Beltrami      | 192                 | 156                 | 187                 | 192            | 156            | 187              | 94                   | 25    | 374                      | 156                    |
| Benton        | 554                 | 326                 | 325                 | 554            | 326            | 325              | 163                  | 25    | 650                      | 326                    |
| Big Stone     | 599                 | 88                  | 88 <sup>11</sup>    | 599            | 88             | 88               | 44                   | 25    | 176                      | 88                     |
| Blue Earth    | 1,422               | 345                 | 345 <sup>11</sup>   | 1,422          | 345            | 345              | 173                  | 25    | 690                      | 345                    |
| Brown         | 1,168               | 477                 | 477 <sup>11</sup>   | 1,168          | 477            | 477              | 239                  | 25    | 954                      | 477                    |
| Carlton       | 199 <sup>12</sup>   | 199 <sup>12</sup>   | 143                 | 199            | 199            | 143              | 72                   | 25    | 286                      | 199                    |
| Carver        | 1,027               | 1,150               | 1,150 <sup>11</sup> | 1,027          | 1,150          | 1,150            | 575                  | 25    | 2,300                    | 1,150                  |
| Cass          | 210                 | 167                 | 180                 | 210            | 167            | 180              | 90                   | 25    | 360                      | 167                    |
| Chippewa      | 1,008               | 276                 | 276 <sup>11</sup>   | 1,008          | 276            | 276              | 138                  | 25    | 552                      | 276                    |
| Chisago       | 556                 | 352                 | 443                 | 556            | 352            | 443              | 222                  | 25    | 886                      | 352                    |
| Clay          | 716                 | 189                 | 155                 | 716            | 189            | 155              | 78                   | 25    | 310                      | 189                    |
| Clearwater    | 229                 | 137                 | 144                 | 229            | 137            | 144              | 72                   | 25    | 288                      | 137                    |
| Cook          | 391 <sup>12</sup>   | 391 <sup>12</sup>   | 100                 | 391            | 391            | 100              | 50                   | 25    | 200                      | 391                    |
| Cottonwood    | 1,101               | 317                 | 317 <sup>11</sup>   | 1,101          | 317            | 317              | 159                  | 25    | 634                      | 317                    |
| Crow Wing     | 278 <sup>11</sup>   | 278                 | 163                 | 278            | 278            | 163              | 82                   | 25    | 326                      | 278                    |
| Dakota        | 932                 | 1,178               | 804                 | 932            | 1,178          | 804              | 402                  | 25    | 1,608                    | 1,178                  |
| Dodge         | 1,027               | 454                 | 454 <sup>11</sup>   | 1,027          | 454            | 454              | 227                  | 25    | 908                      | 454                    |
| Douglas       | 421                 | 233                 | 293                 | 421            | 233            | 293              | 147                  | 25    | 586                      | 233                    |
| Faribault     | 1,431               | 164                 | 164 <sup>11</sup>   | 1,431          | 164            | 164              | 82                   | 25    | 328                      | 164                    |
| Fillmore      | 696                 | 251                 | 150                 | 696            | 251            | 150              | 75                   | 25    | 300                      | 251                    |
| Freeborn      | 1,166               | 399                 | 399 <sup>11</sup>   | 1,166          | 399            | 399              | 200                  | 25    | 798                      | 399                    |
| Goodhue       | 1,008               | 536                 | 409                 | 1,008          | 536            | 409              | 205                  | 25    | 818                      | 536                    |
| Grant         | 605 <sup>12</sup>   | 605 <sup>12</sup>   | 605 <sup>11</sup>   | 605            | 605            | 605              | 303                  | 25    | 1,210                    | 605                    |
| Hennepin      | 4,258 <sup>13</sup> | 4,258 <sup>13</sup> | 4,258               | 4,258          | 4,258          | 4,258            | 2,129                | 25    | 8,516                    | 4,258                  |
| Houston       | 740                 | 117                 | 156                 | 740            | 117            | 156              | 78                   | 25    | 312                      | 117                    |
| Hubbard       | 290                 | 206                 | 220                 | 290            | 206            | 220              | 110                  | 25    | 440                      | 206                    |
| Isanti        | 542                 | 301                 | 388                 | 542            | 301            | 388              | 194                  | 25    | 776                      | 301                    |
| Itasca        | 229 <sup>12</sup>   | 229 <sup>12</sup>   | 205                 | 229            | 229            | 205              | 103                  | 25    | 410                      | 229                    |
| Jackson       | 1,355               | 526                 | 526 <sup>11</sup>   | 1,355          | 526            | 526              | 263                  | 25    | 1,052                    | 526                    |
| Kanabec       | 375                 | 184                 | 182                 | 375            | 184            | 182              | 91                   | 25    | 364                      | 184                    |
| Kandiyohi     | 876                 | 384                 | 451                 | 876            | 384            | 451              | 226                  | 25    | 902                      | 384                    |
| Kittson       | 510                 | 131                 | 124                 | 510            | 131            | 124              | 62                   | 25    | 248                      | 131                    |
| Koochiching   | 202                 | 99                  | 73                  | 202            | 99             | 73               | 37                   | 25    | 146                      | 99                     |
| Lac Qui Parle | 718                 | 166                 | 166 <sup>11</sup>   | 718            | 166            | 166              | 83                   | 25    | 332                      | 166                    |
| Lake          | 147 <sup>12</sup>   | 147 <sup>12</sup>   | 107                 | 147            | 147            | 107              | 54                   | 25    | 214                      | 147                    |
| Lake/Woods    | 170                 | 116                 | 99                  | 170            | 116            | 99               | 50                   | 25    | 198                      | 116                    |
| Le Sueur      | 1,044               | 417                 | 417 <sup>11</sup>   | 1,044          | 417            | 417              | 209                  | 25    | 834                      | 417                    |
| Lincoln       | 530                 | 117                 | 117 <sup>11</sup>   | 530            | 117            | 117              | 59                   | 25    | 234                      | 117                    |
| Lyon          | 907                 | 168                 | 168 <sup>11</sup>   | 907            | 168            | 168              | 84                   | 25    | 336                      | 168                    |



### **Appendix 3. Average Land Values By County**

(Source: MN Dept. of Revenue)

| County          |                |                |                   | <b>Assumptions:</b> |                |                  |                      |       |                          |                        |
|-----------------|----------------|----------------|-------------------|---------------------|----------------|------------------|----------------------|-------|--------------------------|------------------------|
|                 | Ag<br>Tillable | Ag<br>Non-Till | Timber            | Ag<br>Tillable      | Ag<br>Non-Till | Timber<br>Upland | Timber<br>Lowland/NC | Marsh | Lakeshore<br>(2x Tmb MV) | Other<br>(Ag Non-Till) |
| Winona          | 764            | 283            | 380               | 764                 | 283            | 380              | 190                  | 25    | 760                      | 283                    |
| Wright          | 904            | 439            | 439 <sup>\1</sup> | 904                 | 439            | 439              | 220                  | 25    | 878                      | 439                    |
| Yellow Medicine | 876            | 239            | 239 <sup>\1</sup> | 876                 | 239            | 239              | 120                  | 25    | 478                      | 239                    |

\1 Average non-tillable ag land value

\2 Average deeded farm land value

\3 Average timber land value

*MN DNR, Bureau of Real Estate Management*

## Appendix 4. Estimated Miles of DNR & County T-F Water Frontage By County

| County        | DNR Land             |                     |                     |                   | County T-F Land      |                     |                     |                   |
|---------------|----------------------|---------------------|---------------------|-------------------|----------------------|---------------------|---------------------|-------------------|
|               | Shoreline<br>Parcels | Avg Size<br>(acres) | Miles<br>@ .25 mi/p | Size-Adj<br>Miles | Shoreline<br>Parcels | Avg Size<br>(acres) | Miles<br>@ .25 mi/p | Size-Adj<br>Miles |
| Aitkin        | 539                  | 29.48               | 134.75              | 99.31             | 282                  | 30.11               | 70.50               | 53.07             |
| Anoka         | 77                   | 31.77               | 19.25               | 15.29             | 10                   | 2.36                | 2.50                | 0.15              |
| Becker        | 338                  | 24.91               | 84.50               | 52.62             | 307                  | 34.04               | 76.75               | 65.31             |
| Beltrami      | 317                  | 27.79               | 79.25               | 55.06             | 372                  | 33.07               | 93.00               | 76.89             |
| Benton        | 13                   | 20.08               | 3.25                | 1.63              | 0                    | 0.00                | 0.00                | 0.00              |
| Big Stone     | 97                   | 25.47               | 24.25               | 15.44             | 3                    | 13.88               | 0.75                | 0.26              |
| Blue Earth    | 44                   | 15.80               | 11.00               | 4.35              | 0                    | 0.00                | 0.00                | 0.00              |
| Brown         | 45                   | 21.20               | 11.25               | 5.96              | 0                    | 0.00                | 0.00                | 0.00              |
| Carlton       | 174                  | 32.35               | 43.50               | 35.18             | 36                   | 31.78               | 9.00                | 7.15              |
| Carver        | 28                   | 10.62               | 7.00                | 1.86              | 0                    | 0.00                | 0.00                | 0.00              |
| Cass          | 972                  | 32.55               | 243.00              | 197.74            | 994                  | 37.84               | 248.50              | 235.08            |
| Chippewa      | 146                  | 22.85               | 36.50               | 20.85             | 0                    | 0.00                | 0.00                | 0.00              |
| Chisago       | 176                  | 30.94               | 44.00               | 34.03             | 2                    | 1.03                | 0.50                | 0.01              |
| Clay          | 31                   | 25.78               | 7.75                | 4.99              | 0                    | 0.00                | 0.00                | 0.00              |
| Clearwater    | 299                  | 33.60               | 74.75               | 62.79             | 210                  | 36.70               | 52.50               | 48.17             |
| Cook          | 735                  | 32.72               | 183.75              | 150.31            | 47                   | 33.06               | 11.75               | 9.71              |
| Cottonwood    | 80                   | 16.40               | 20.00               | 8.20              | 1                    | 1.32                | 0.25                | 0.01              |
| Crow Wing     | 317                  | 25.24               | 79.25               | 50.01             | 411                  | 35.46               | 102.75              | 91.09             |
| Dakota        | 100                  | 26.58               | 25.00               | 16.61             | 1                    | 14.00               | 0.25                | 0.09              |
| Dodge         | 7                    | 12.10               | 1.75                | 0.53              | 0                    | 0.00                | 0.00                | 0.00              |
| Douglas       | 156                  | 12.48               | 39.00               | 12.17             | 0                    | 0.00                | 0.00                | 0.00              |
| Faribault     | 12                   | 15.72               | 3.00                | 1.18              | 0                    | 0.00                | 0.00                | 0.00              |
| Fillmore      | 14                   | 16.20               | 3.50                | 1.42              | 0                    | 0.00                | 0.00                | 0.00              |
| Freeborn      | 30                   | 22.96               | 7.50                | 4.31              | 0                    | 0.00                | 0.00                | 0.00              |
| Goodhue       | 45                   | 32.01               | 11.25               | 9.00              | 0                    | 0.00                | 0.00                | 0.00              |
| Grant         | 42                   | 19.99               | 10.50               | 5.25              | 0                    | 0.00                | 0.00                | 0.00              |
| Hennepin      | 64                   | 10.35               | 16.00               | 4.14              | 0                    | 0.00                | 0.00                | 0.00              |
| Houston       | 14                   | 20.54               | 3.50                | 1.80              | 0                    | 0.00                | 0.00                | 0.00              |
| Hubbard       | 280                  | 28.84               | 70.00               | 50.47             | 330                  | 35.85               | 82.50               | 73.94             |
| Isanti        | 74                   | 23.17               | 18.50               | 10.72             | 3                    | 13.69               | 0.75                | 0.26              |
| Itasca        | 1,179                | 31.09               | 294.75              | 229.09            | 633                  | 34.50               | 158.25              | 136.49            |
| Jackson       | 25                   | 11.16               | 6.25                | 1.74              | 0                    | 0.00                | 0.00                | 0.00              |
| Kanabec       | 38                   | 22.52               | 9.50                | 5.35              | 1                    | 40.00               | 0.25                | 0.25              |
| Kandiyohi     | 62                   | 12.52               | 15.50               | 4.85              | 1                    | 32.80               | 0.25                | 0.21              |
| Kittson       | 51                   | 30.02               | 12.75               | 9.57              | 0                    | 0.00                | 0.00                | 0.00              |
| Koochiching   | 520                  | 28.53               | 130.00              | 92.72             | 421                  | 29.19               | 105.25              | 76.81             |
| Lac Qui Parle | 170                  | 25.32               | 42.50               | 26.90             | 0                    | 0.00                | 0.00                | 0.00              |
| Lake          | 726                  | 31.02               | 181.50              | 140.75            | 92                   | 35.12               | 23.00               | 20.19             |
| Lake/Woods    | 184                  | 30.51               | 46.00               | 35.09             | 0                    | 0.00                | 0.00                | 0.00              |
| Le Sueur      | 52                   | 15.08               | 13.00               | 4.90              | 0                    | 0.00                | 0.00                | 0.00              |
| Lincoln       | 60                   | 20.46               | 15.00               | 7.67              | 0                    | 0.00                | 0.00                | 0.00              |
| Lyon          | 18                   | 13.62               | 4.50                | 1.53              | 0                    | 0.00                | 0.00                | 0.00              |
| Mcleod        | 36                   | 15.93               | 9.00                | 3.58              | 1                    | 1.05                | 0.25                | 0.01              |
| Mahnomen      | 171                  | 31.10               | 42.75               | 33.24             | 27                   | 27.61               | 6.75                | 4.66              |
| Marshall      | 15                   | 27.04               | 3.75                | 2.54              | 0                    | 0.00                | 0.00                | 0.00              |
| Martin        | 21                   | 15.47               | 5.25                | 2.03              | 0                    | 0.00                | 0.00                | 0.00              |
| Meeker        | 57                   | 11.23               | 14.25               | 4.00              | 0                    | 0.00                | 0.00                | 0.00              |
| Mille Lacs    | 89                   | 26.29               | 22.25               | 14.62             | 6                    | 5.79                | 1.50                | 0.22              |
| Morrison      | 46                   | 16.74               | 11.50               | 4.81              | 6                    | 1.96                | 1.50                | 0.07              |
| Mower         | 3                    | 31.09               | 0.75                | 0.58              | 0                    | 0.00                | 0.00                | 0.00              |
| Murray        | 41                   | 18.83               | 10.25               | 4.83              | 0                    | 0.00                | 0.00                | 0.00              |
| Polk          | 84                   | 18.34               | 21.00               | 9.63              | 0                    | 0.00                | 0.00                | 0.00              |
| Robles        | 12                   | 14.08               | 3.00                | 1.06              | 0                    | 0.00                | 0.00                | 0.00              |
| Norman        | 7                    | 38.46               | 1.75                | 1.68              | 0                    | 0.00                | 0.00                | 0.00              |
| Olmsted       | 0                    | 0.00                | 0.00                | 0.00              | 0                    | 0.00                | 0.00                | 0.00              |

## Appendix 4. Estimated Miles of DNR & County T-F Water Frontage By County

| County          | DNR Land             |                     |                     |                   | County T-F Land      |                     |                     |                   |
|-----------------|----------------------|---------------------|---------------------|-------------------|----------------------|---------------------|---------------------|-------------------|
|                 | Shoreline<br>Parcels | Avg Size<br>(acres) | Miles<br>@ .25 mi/p | Size-Adj<br>Miles | Shoreline<br>Parcels | Avg Size<br>(acres) | Miles<br>@ .25 mi/p | Size-Adj<br>Miles |
| Otter Tail      | 324                  | 21.73               | 81.00               | 44.00             | 9                    | 1.78                | 2.25                | 0.10              |
| Pennington      | 1                    | 40.00               | 0.25                | 0.25              | 0                    | 0.00                | 0.00                | 0.00              |
| Pine            | 264                  | 32.06               | 66.00               | 52.90             | 30                   | 37.44               | 7.50                | 7.02              |
| Pipestone       | 0                    | 0.00                | 0.00                | 0.00              | 0                    | 0.00                | 0.00                | 0.00              |
| Polk            | 80                   | 27.31               | 20.00               | 13.66             | 3                    | 3.98                | 0.75                | 0.07              |
| Pope            | 44                   | 15.94               | 11.00               | 4.38              | 0                    | 0.00                | 0.00                | 0.00              |
| Ramsey          | 6                    | 25.47               | 1.50                | 0.96              | 0                    | 0.00                | 0.00                | 0.00              |
| Red Lake        | 10                   | 18.40               | 2.50                | 1.15              | 0                    | 0.00                | 0.00                | 0.00              |
| Redwood         | 19                   | 16.76               | 4.75                | 1.99              | 0                    | 0.00                | 0.00                | 0.00              |
| Renville        | 4                    | 13.77               | 1.00                | 0.34              | 0                    | 0.00                | 0.00                | 0.00              |
| Rice            | 36                   | 12.17               | 9.00                | 2.74              | 0                    | 0.00                | 0.00                | 0.00              |
| Rock            | 14                   | 23.05               | 3.50                | 2.02              | 0                    | 0.00                | 0.00                | 0.00              |
| Roseau          | 123                  | 41.86               | 30.75               | 32.18             | 3                    | 40.00               | 0.75                | 0.75              |
| St. Louis       | 1,443                | 30.03               | 360.75              | 270.83            | 934                  | 33.71               | 233.50              | 196.78            |
| Scott           | 92                   | 19.10               | 23.00               | 10.98             | 0                    | 0.00                | 0.00                | 0.00              |
| Sherburne       | 31                   | 9.88                | 7.75                | 1.91              | 9                    | 0.29                | 2.25                | 0.02              |
| Sibley          | 43                   | 16.78               | 10.75               | 4.51              | 0                    | 0.00                | 0.00                | 0.00              |
| Stearns         | 68                   | 8.67                | 17.00               | 3.68              | 0                    | 0.00                | 0.00                | 0.00              |
| Steele          | 24                   | 32.71               | 6.00                | 4.91              | 0                    | 0.00                | 0.00                | 0.00              |
| Stevens         | 7                    | 7.98                | 1.75                | 0.35              | 0                    | 0.00                | 0.00                | 0.00              |
| Swift           | 64                   | 24.78               | 16.00               | 9.91              | 0                    | 0.00                | 0.00                | 0.00              |
| Todd            | 143                  | 23.49               | 35.75               | 20.99             | 2                    | 2.65                | 0.50                | 0.03              |
| Traverse        | 2                    | 2.65                | 0.50                | 0.03              | 0                    | 0.00                | 0.00                | 0.00              |
| Wabasha         | 4                    | 1.69                | 1.00                | 0.04              | 0                    | 0.00                | 0.00                | 0.00              |
| Wadena          | 83                   | 29.60               | 20.75               | 15.36             | 25                   | 24.77               | 6.25                | 3.87              |
| Waseca          | 8                    | 7.50                | 2.00                | 0.38              | 0                    | 0.00                | 0.00                | 0.00              |
| Washington      | 37                   | 17.83               | 9.25                | 4.12              | 98                   | 1.15                | 24.50               | 0.70              |
| Watsonwan       | 14                   | 27.53               | 3.50                | 2.41              | 0                    | 0.00                | 0.00                | 0.00              |
| Wilkin          | 0                    | 0.00                | 0.00                | 0.00              | 0                    | 0.00                | 0.00                | 0.00              |
| Winona          | 28                   | 18.31               | 7.00                | 3.20              | 0                    | 0.00                | 0.00                | 0.00              |
| Wright          | 132                  | 14.38               | 33.00               | 11.86             | 1                    | 12.42               | 0.25                | 0.08              |
| Yellow Medicine | 34                   | 24.87               | 8.50                | 5.28              | 0                    | 0.00                | 0.00                | 0.00              |
| Total           | 12,115               | 27.78               | 3,028.75            | 2,103.33          | 5,311                | 33.43               | 1,327.75            | 1,109.51          |

**Appendix 5. Net Tax Capacity and Average Tax Rate  
Payable 1993, By County**  
(Source: MN Dept. of Revenue)

| County        | Net Capacity  | Avg<br>Tax Rate |
|---------------|---------------|-----------------|
| Aitkin        | 8,770,866     | 125.414         |
| Anoka         | 142,241,295   | 118.962         |
| Becker        | 13,838,965    | 125.928         |
| Beltrami      | 12,085,005    | 134.435         |
| Benton        | 15,094,956    | 117.781         |
| Big Stone     | 2,967,546     | 110.117         |
| Blue Earth    | 32,537,662    | 112.267         |
| Brown         | 13,490,984    | 103.334         |
| Carlton       | 13,301,162    | 141.437         |
| Carver        | 38,949,335    | 132.313         |
| Cass          | 19,430,530    | 109.691         |
| Chippewa      | 7,644,245     | 119.585         |
| Chisago       | 15,163,308    | 130.821         |
| Clay          | 20,575,484    | 120.929         |
| Clearwater    | 4,799,206     | 114.128         |
| Cook          | 4,971,374     | 100.402         |
| Cottonwood    | 8,899,910     | 113.056         |
| Crow Wing     | 35,148,855    | 103.689         |
| Dakota        | 233,690,003   | 117.635         |
| Dodge         | 7,425,174     | 108.321         |
| Douglas       | 16,555,522    | 114.323         |
| Faribault     | 12,168,228    | 102.487         |
| Fillmore      | 3,127,908     | 124.709         |
| Freeborn      | 16,884,366    | 112.535         |
| Goodhue       | 43,765,110    | 103.695         |
| Grant         | 4,106,131     | 97.655          |
| Hennepin      | 1,103,815,882 | 128.594         |
| Houston       | 6,252,668     | 121.259         |
| Hubbard       | 10,679,444    | 107.217         |
| Isanti        | 9,935,466     | 132.924         |
| Itasca        | 33,502,324    | 110.602         |
| Jackson       | 10,987,413    | 98.502          |
| Kanabec       | 4,386,651     | 141.143         |
| Kandiyohi     | 20,825,883    | 117.773         |
| Kittson       | 6,381,254     | 100.166         |
| Koochiching   | 8,762,791     | 115.344         |
| Lac Qui Parle | 5,546,160     | 94.900          |
| Lake          | 4,560,211     | 157.596         |
| Lake/Woods    | 1,928,507     | 139.115         |
| Le Sueur      | 10,366,931    | 125.515         |
| Lincoln       | 3,857,539     | 110.487         |
| Lyon          | 14,892,553    | 102.655         |
| Mcleod        | 13,278,931    | 132.237         |
| Mahnomen      | 1,900,005     | 155.852         |
| Marshall      | 8,717,976     | 91.468          |
| Martin        | 17,683,524    | 94.365          |
| Meeker        | 9,630,197     | 121.611         |

**Appendix 5. Net Tax Capacity and Average Tax Rate  
Payable 1993, By County**  
(Source: MN Dept. of Revenue)

| County          | Net Capacity  | Avg<br>Tax Rate |
|-----------------|---------------|-----------------|
| Mille Lacs      | 7,063,995     | 164.280         |
| Morrison        | 11,943,124    | 138.930         |
| Mower           | 16,962,516    | 136.401         |
| Murray          | 7,145,057     | 100.410         |
| Nicollet        | 12,765,266    | 126.844         |
| Nobles          | 12,113,740    | 103.476         |
| Norman          | 5,824,688     | 106.867         |
| Olmsted         | 69,035,316    | 124.225         |
| Otter Tail      | 24,734,491    | 114.010         |
| Pennington      | 4,333,495     | 147.494         |
| Pine            | 9,809,697     | 132.309         |
| Pipestone       | 4,870,866     | 115.420         |
| Polk            | 18,800,151    | 119.157         |
| Pope            | 5,467,155     | 131.036         |
| Ramsey          | 359,234,393   | 132.389         |
| Red Lake        | 2,042,060     | 132.644         |
| Redwood         | 12,129,234    | 102.765         |
| Renville        | 14,888,218    | 89.304          |
| Rice            | 21,638,009    | 125.999         |
| Rock            | 6,151,842     | 98.942          |
| Roseau          | 6,473,549     | 120.058         |
| St. Louis       | 79,408,640    | 149.287         |
| Scott           | 41,124,430    | 131.917         |
| Sherburne       | 52,813,546    | 75.767          |
| Sibley          | 7,568,030     | 116.826         |
| Stearns         | 57,977,282    | 123.241         |
| Steele          | 16,640,660    | 110.119         |
| Stevens         | 5,037,855     | 113.423         |
| Swift           | 5,410,226     | 129.266         |
| Todd            | 6,712,114     | 150.213         |
| Traverse        | 4,110,883     | 104.484         |
| Wabasha         | 8,761,129     | 130.540         |
| Wadena          | 3,889,452     | 154.972         |
| Waseca          | 9,862,570     | 118.185         |
| Washington      | 110,544,507   | 122.241         |
| Watonwan        | 6,882,809     | 117.921         |
| Wilkin          | 5,389,811     | 113.947         |
| Winona          | 18,900,087    | 118.861         |
| Wright          | 48,279,675    | 111.484         |
| Yellow Medicine | 7,117,276     | 112.562         |
| Total           | 3,185,383,284 | 123.511         |

# Appendix . Estimated Market Value of DNR Land By County and Property Class

| County        | Total Market Value   |        |                      |        | Ag<br>Tillable | Ag<br>Non-Till | Timber<br>Upland | Timber<br>Lowland/NC | Marsh     | Lakeshore  | Other     | Wtr Frmtg<br>(@ \$100/ff) |
|---------------|----------------------|--------|----------------------|--------|----------------|----------------|------------------|----------------------|-----------|------------|-----------|---------------------------|
|               | Incl. water frontage |        | Excl. water frontage |        |                |                |                  |                      |           |            |           |                           |
|               | Total MV             | Per Ac | Total MV             | Per Ac |                |                |                  |                      |           |            |           |                           |
| Aitkin        | 101,489,840          | 259    | 49,053,764           | 125    | 138,924        | 2,219,646      | 19,496,395       | 11,923,998           | 1,305,362 | 12,662,544 | 1,306,894 | 52,436,076                |
| Anoka         | 23,104,938           | 1,303  | 15,032,181           | 848    | 231,758        | 874,821        | 1,297,148        | 618,408              | 124,549   | 11,402,837 | 482,660   | 8,072,757                 |
| Becker        | 40,252,274           | 713    | 12,467,660           | 221    | 311,315        | 459,006        | 6,546,473        | 142,748              | 38,730    | 4,886,617  | 82,772    | 27,784,614                |
| Beltrami      | 80,862,660           | 143    | 51,791,541           | 92     | 293,773        | 1,511,705      | 22,574,321       | 10,260,054           | 7,229,562 | 8,055,445  | 1,866,681 | 29,071,119                |
| Benton        | 1,608,560            | 882    | 747,128              | 410    | 49,292         | 145,030        | 187,961          | 0                    | 3,337     | 347,005    | 14,503    | 861,432                   |
| Big Stone     | 10,180,235           | 1,248  | 2,027,288            | 249    | 1,091,555      | 127,746        | 0                | 2,718                | 6,177     | 793,656    | 5,436     | 8,152,947                 |
| Blue Earth    | 5,246,937            | 1,525  | 2,952,777            | 858    | 1,980,541      | 134,260        | 28,265           | 3,533                | 7,681     | 734,899    | 63,597    | 2,294,160                 |
| Brown         | 5,890,648            | 1,753  | 2,742,448            | 816    | 1,236,057      | 252,397        | 201,917          | 0                    | 4,630     | 984,348    | 63,099    | 3,148,200                 |
| Carlton       | 30,064,499           | 386    | 11,489,129           | 147    | 16,044         | 352,958        | 4,749,855        | 1,294,105            | 171,319   | 4,415,520  | 489,328   | 18,575,370                |
| Carver        | 2,737,652            | 2,622  | 1,756,364            | 1,682  | 299,215        | 120,991        | 9,307            | 23,267               | 607       | 1,284,363  | 18,614    | 981,288                   |
| Cass          | 141,120,002          | 740    | 36,712,622           | 193    | 67,231         | 969,047        | 14,032,076       | 4,073,480            | 244,113   | 16,250,699 | 1,075,977 | 104,407,380               |
| Chippewa      | 16,845,185           | 1,747  | 5,836,055            | 605    | 3,124,656      | 554,530        | 0                | 23,766               | 10,046    | 2,059,683  | 63,375    | 11,009,130                |
| Chisago       | 26,409,190           | 1,656  | 8,439,238            | 529    | 467,701        | 695,187        | 1,004,525        | 858,707              | 10,058    | 5,119,836  | 283,224   | 17,969,952                |
| Clay          | 5,023,784            | 676    | 2,386,490            | 321    | 1,122,940      | 649,298        | 0                | 20,258               | 5,601     | 567,221    | 21,173    | 2,637,294                 |
| Clearwater    | 43,352,376           | 781    | 10,199,256           | 184    | 80,014         | 127,650        | 4,561,852        | 318,659              | 7,765     | 5,087,360  | 15,956    | 33,153,120                |
| Cook          | 96,536,119           | 736    | 17,173,759           | 131    | 0              | 0              | 4,206,734        | 1,635,737            | 1,940     | 11,223,132 | 106,216   | 79,362,360                |
| Cottonwood    | 8,311,008            | 1,401  | 3,981,408            | 671    | 1,423,224      | 252,169        | 0                | 0                    | 4,972     | 2,290,536  | 10,507    | 4,329,600                 |
| Crow Wing     | 33,532,339           | 1,092  | 7,128,775            | 232    | 193,762        | 285,544        | 2,146,602        | 86,701               | 31,181    | 4,293,204  | 91,782    | 26,403,564                |
| Dakota        | 13,093,902           | 3,007  | 4,322,502            | 993    | 153,165        | 822,766        | 0                | 297,290              | 19,515    | 2,642,581  | 387,184   | 8,771,400                 |
| Dodge         | 839,960              | 1,066  | 560,450              | 711    | 311,260        | 110,078        | 27,519           | 0                    | 1,515     | 110,078    | 0         | 279,510                   |
| Douglas       | 8,949,457            | 1,550  | 2,524,753            | 437    | 291,018        | 236,856        | 35,742           | 38,720               | 9,149     | 1,894,319  | 18,948    | 6,424,704                 |
| Faribault     | 1,953,280            | 785    | 1,330,768            | 535    | 912,538        | 57,520         | 5,229            | 0                    | 10,363    | 345,119    | 0         | 622,512                   |
| Fillmore      | 4,330,297            | 342    | 3,581,857            | 283    | 959,354        | 206,254        | 711,722          | 0                    | 0         | 1,677,914  | 26,613    | 748,440                   |
| Freeborn      | 4,114,468            | 1,791  | 1,841,428            | 802    | 776,319        | 119,544        | 13,283           | 0                    | 2,497     | 903,220    | 26,565    | 2,273,040                 |
| Goodhue       | 10,554,842           | 1,220  | 5,801,357            | 670    | 1,263,511      | 383,924        | 817,838          | 146,478              | 746       | 3,124,873  | 63,987    | 4,753,485                 |
| Grant         | 6,212,061            | 1,778  | 3,441,447            | 985    | 521,951        | 25,461         | 0                | 0                    | 4,208     | 2,851,635  | 38,192    | 2,770,614                 |
| Hennepin      | 9,135,770            | 7,488  | 6,949,850            | 5,697  | 754,794        | 754,794        | 44,400           | 155,399              | 1,303     | 4,262,367  | 976,792   | 2,185,920                 |
| Houston       | 4,182,862            | 302    | 3,233,914            | 234    | 898,938        | 94,753         | 1,379,181        | 0                    | 1,687     | 831,720    | 27,636    | 948,948                   |
| Hubbard       | 49,927,390           | 567    | 23,279,230           | 264    | 404,747        | 140,069        | 13,399,961       | 334,605              | 21,472    | 8,676,121  | 302,254   | 26,648,160                |
| Isanti        | 8,539,684            | 1,684  | 2,881,570            | 568    | 128,861        | 155,053        | 138,371          | 84,560               | 8,916     | 2,306,175  | 59,636    | 5,658,114                 |
| Itasca        | 189,004,625          | 589    | 68,042,762           | 212    | 17,826         | 490,205        | 22,962,777       | 12,099,740           | 120,654   | 29,936,185 | 2,415,375 | 120,961,863               |
| Jackson       | 4,579,868            | 1,284  | 3,659,168            | 1,026  | 1,871,522      | 317,022        | 13,209           | 0                    | 4,395     | 1,453,019  | 0         | 920,700                   |
| Kanabec       | 8,171,207            | 341    | 5,347,199            | 223    | 101,768        | 149,802        | 2,575,399        | 112,894              | 22,292    | 2,370,778  | 14,267    | 2,824,008                 |
| Kandiyohi     | 7,142,622            | 1,093  | 4,581,030            | 701    | 2,508,016      | 231,454        | 135,919          | 38,227               | 13,185    | 1,495,105  | 159,124   | 2,561,592                 |
| Kittson       | 12,268,126           | 199    | 7,215,760            | 117    | 1,529,834      | 2,996,300      | 1,239,866        | 28,414               | 522,860   | 712,923    | 185,563   | 5,052,366                 |
| Koochiching   | 102,848,789          | 94     | 53,891,309           | 49     | 7,954          | 452,183        | 11,399,793       | 26,416,995           | 2,976,756 | 12,072,398 | 565,229   | 48,957,480                |
| Lac Qui Parle | 21,053,238           | 1,197  | 6,848,718            | 390    | 3,683,098      | 589,911        | 0                | 10,259               | 26,266    | 2,513,535  | 25,648    | 14,204,520                |
| Lake          | 98,678,387           | 537    | 24,360,671           | 133    | 0              | 0              | 5,934,831        | 2,785,262            | 11,877    | 14,377,457 | 1,251,245 | 74,317,716                |
| Lake/Woods    | 47,745,253           | 109    | 29,219,581           | 67     | 133,172        | 1,644,749      | 11,462,326       | 5,752,490            | 3,868,835 | 5,017,676  | 1,340,334 | 18,525,672                |
| Le Sueur      | 5,544,580            | 1,450  | 2,956,852            | 773    | 1,297,144      | 175,361        | 23,913           | 27,898               | 5,735     | 1,402,888  | 23,913    | 2,587,728                 |
| Lincoln       | 6,755,410            | 875    | 2,704,330            | 350    | 2,151,444      | 191,296        | 0                | 0                    | 11,981    | 336,417    | 13,193    | 4,051,080                 |
| Lyon          | 5,948,912            | 567    | 5,139,884            | 490    | 3,701,727      | 408,757        | 17,581           | 0                    | 22,892    | 984,532    | 4,395     | 809,028                   |
| McLeod        | 4,267,818            | 1,595  | 2,375,334            | 888    | 1,040,865      | 118,871        | 0                | 0                    | 1,858     | 1,151,176  | 62,564    | 1,892,484                 |
| Mahnomen      | 21,589,192           | 669    | 4,039,462            | 125    | 283,399        | 555,649        | 1,125,849        | 130,479              | 65,149    | 1,692,501  | 186,435   | 17,549,730                |
| Marshall      | 13,107,554           | 113    | 11,769,074           | 101    | 1,951,591      | 4,526,281      | 2,767,341        | 405,523              | 724,009   | 1,385,708  | 8,621     | 1,338,480                 |
| Martin        | 2,876,520            | 1,329  | 1,804,449            | 834    | 1,346,171      | 39,687         | 0                | 0                    | 4,083     | 414,508    | 0         | 1,072,071                 |
| Meeker        | 3,881,754            | 1,439  | 1,769,391            | 656    | 897,349        | 34,456         | 34,456           | 0                    | 4,899     | 758,032    | 40,199    | 2,112,363                 |
| Mille Lacs    | 17,533,874           | 274    | 9,812,501            | 153    | 188,427        | 628,957        | 5,480,175        | 498,731              | 191,971   | 2,452,584  | 371,856   | 7,721,373                 |
| Morrison      | 4,320,426            | 490    | 1,779,294            | 202    | 82,934         | 252,123        | 515,462          | 9,429                | 37,502    | 817,196    | 64,647    | 2,541,132                 |
| Mower         | 1,873,602            | 990    | 1,565,811            | 827    | 942,654        | 160,815        | 33,503           | 0                    | 0         | 388,636    | 40,204    | 307,791                   |
| Murray        | 7,528,599            | 812    | 4,980,900            | 538    | 3,681,844      | 150,739        | 0                | 3,426                | 10,921    | 1,130,544  | 3,426     | 2,547,699                 |
| Nicollet      | 6,815,845            | 2,651  | 1,731,997            | 674    | 871,855        | 92,556         | 81,986           | 27,329               | 2,381     | 655,891    | 0         | 5,083,848                 |



## Appendix 6. Estimated Market Value of DNR Land By County and Property Class

| County          | Total Market Value               |        |                                  |        | Ag<br>Tillable | Ag<br>Non-Till | Timber<br>Upland | Timber<br>Lowland/NC | Marsh      | Lakeshore   | Other      | Wtr Frmtg<br>(@ \$100/ft) |
|-----------------|----------------------------------|--------|----------------------------------|--------|----------------|----------------|------------------|----------------------|------------|-------------|------------|---------------------------|
|                 | Incl. water frontage<br>Total MV | Per Ac | Excl. water frontage<br>Total MV | Per Ac |                |                |                  |                      |            |             |            |                           |
| Nobles          | 2,759,897                        | 1,151  | 2,202,329                        | 918    | 1,685,766      | 70,617         | 0                | 0                    | 2,067      | 443,878     | 0          | 557,568                   |
| Norman          | 3,888,796                        | 613    | 3,000,370                        | 473    | 1,383,836      | 1,423,374      | 9,097            | 11,371               | 8,953      | 163,740     | 0          | 888,426                   |
| Olmsted         | 3,362,154                        | 920    | 3,362,154                        | 920    | 1,016,116      | 403,000        | 345,429          | 0                    | 0          | 1,554,430   | 43,179     | 0                         |
| Otter Tail      | 28,055,851                       | 1,265  | 4,822,135                        | 217    | 1,157,116      | 179,253        | 688,857          | 59,045               | 49,546     | 2,647,179   | 41,140     | 23,233,716                |
| Pennington      | 926,274                          | 166    | 794,274                          | 143    | 521,954        | 168,157        | 67,978           | 3,578                | 18,296     | 14,311      | 0          | 132,000                   |
| Pine            | 56,132,764                       | 303    | 28,202,092                       | 152    | 365,223        | 889,330        | 14,887,894       | 2,251,194            | 186,753    | 9,004,775   | 616,923    | 27,930,672                |
| Pipestone       | 1,383,273                        | 586    | 1,383,273                        | 586    | 920,790        | 125,348        | 0                | 0                    | 976        | 319,067     | 17,093     | 0                         |
| Polk            | 12,781,766                       | 640    | 5,571,926                        | 279    | 3,803,437      | 646,864        | 89,926           | 89,810               | 43,556     | 871,448     | 26,885     | 7,209,840                 |
| Pope            | 3,861,175                        | 781    | 1,546,687                        | 313    | 536,777        | 235,664        | 5,153            | 0                    | 4,578      | 742,071     | 22,444     | 2,314,488                 |
| Ramsey          | 2,762,256                        | 8,246  | 2,257,950                        | 6,740  | 0              | 94,236         | 0                | 79,010               | 0          | 1,896,234   | 188,471    | 504,306                   |
| Red Lake        | 1,088,848                        | 347    | 481,648                          | 154    | 209,234        | 27,095         | 49,549           | 6,607                | 4,181      | 184,982     | 0          | 607,200                   |
| Redwood         | 4,282,352                        | 1,064  | 3,231,500                        | 803    | 1,801,553      | 224,145        | 0                | 0                    | 3,567      | 1,181,857   | 20,377     | 1,050,852                 |
| Renville        | 975,532                          | 1,072  | 793,768                          | 872    | 649,244        | 20,351         | 0                | 0                    | 2,068      | 122,105     | 0          | 181,764                   |
| Rice            | 5,056,974                        | 1,226  | 3,611,178                        | 875    | 1,262,117      | 273,781        | 30,420           | 212,941              | 6,714      | 1,764,365   | 60,840     | 1,445,796                 |
| Rock            | 1,890,734                        | 1,203  | 825,824                          | 525    | 285,056        | 326,976        | 0                | 0                    | 0          | 201,216     | 12,576     | 1,064,910                 |
| Roseau          | 36,760,094                       | 142    | 19,769,120                       | 76     | 752,549        | 2,817,472      | 7,598,737        | 2,955,803            | 2,425,519  | 2,904,879   | 314,161    | 16,990,974                |
| St. Louis       | 217,151,584                      | 396    | 74,151,727                       | 135    | 33,304         | 431,442        | 27,859,583       | 10,755,578           | 193,402    | 33,777,689  | 1,100,729  | 142,999,857               |
| Scott           | 11,356,080                       | 2,170  | 5,557,320                        | 1,062  | 1,053,222      | 604,190        | 50,349           | 339,857              | 10,436     | 3,373,393   | 125,873    | 5,798,760                 |
| Sherburne       | 4,939,341                        | 741    | 3,928,617                        | 589    | 127,664        | 623,710        | 1,932,819        | 75,165               | 1,985      | 1,030,837   | 136,437    | 1,010,724                 |
| Sibley          | 4,017,150                        | 2,148  | 1,636,068                        | 875    | 621,131        | 96,949         | 60,593           | 6,059                | 3,036      | 848,300     | 0          | 2,381,082                 |
| Stearns         | 3,807,042                        | 994    | 1,861,494                        | 486    | 295,759        | 216,300        | 144,200          | 31,544               | 2,067      | 1,117,550   | 54,075     | 1,945,548                 |
| Steele          | 4,381,458                        | 2,138  | 1,790,826                        | 874    | 631,604        | 305,301        | 38,163           | 9,541                | 4,802      | 801,415     | 0          | 2,590,632                 |
| Stevens         | 1,432,267                        | 528    | 1,247,929                        | 460    | 832,181        | 61,253         | 0                | 0                    | 3,311      | 351,184     | 0          | 184,338                   |
| Swift           | 8,032,799                        | 894    | 2,799,263                        | 311    | 900,493        | 537,977        | 0                | 0                    | 47,762     | 1,294,793   | 18,237     | 5,233,536                 |
| Todd            | 13,848,787                       | 1,157  | 2,763,856                        | 231    | 424,000        | 314,689        | 314,689          | 145,689              | 8,830      | 1,526,822   | 29,138     | 11,084,931                |
| Traverse        | 137,666                          | 467    | 120,176                          | 407    | 96,318         | 7,338          | 0                | 0                    | 1,844      | 14,676      | 0          | 17,490                    |
| Wabasha         | 6,275,581                        | 380    | 6,253,273                        | 378    | 1,614,688      | 1,309,206      | 1,216,809        | 110,273              | 9,773      | 1,992,524   | 0          | 22,308                    |
| Wadena          | 12,929,993                       | 470    | 4,822,553                        | 175    | 38,160         | 179,056        | 2,205,958        | 124,085              | 47,811     | 2,026,724   | 200,760    | 8,107,440                 |
| Waseca          | 3,021,722                        | 1,571  | 2,823,722                        | 1,468  | 398,890        | 1,112,664      | 0                | 26,492               | 14,060     | 1,271,616   | 0          | 198,000                   |
| Washington      | 12,966,332                       | 2,566  | 10,789,289                       | 2,135  | 1,470,629      | 1,735,551      | 0                | 795,693              | 0          | 6,498,158   | 289,258    | 2,177,043                 |
| Watsonwan       | 2,038,436                        | 2,047  | 766,550                          | 770    | 632,776        | 4,446          | 0                | 1,111                | 1,518      | 120,030     | 6,668      | 1,271,886                 |
| Wilkin          | 1,336,074                        | 247    | 1,336,074                        | 247    | 626,423        | 612,748        | 0                | 0                    | 3,827      | 93,076      | 0          | 0                         |
| Winona          | 18,667,854                       | 554    | 16,976,010                       | 504    | 2,674,095      | 927,309        | 5,872,016        | 28,299               | 931        | 6,820,028   | 653,332    | 1,691,844                 |
| Wright          | 10,487,320                       | 1,744  | 4,223,392                        | 702    | 1,468,774      | 298,081        | 276,789          | 5,323                | 13,337     | 2,107,859   | 53,229     | 6,263,928                 |
| Yellow Medicine | 5,278,392                        | 1,085  | 2,487,978                        | 512    | 1,487,615      | 282,877        | 6,150            | 0                    | 10,292     | 664,147     | 36,897     | 2,790,414                 |
| Total           | 1,896,013,036                    | 354    | 785,454,829                      | 147    | 79,573,539     | 44,632,981     | 227,172,221      | 98,814,353           | 21,075,299 | 295,352,075 | 18,834,361 | 1,110,558,207             |

# **Appendix A Estimated Market Value of County Tax-Forfeit Land By County and Property Class**

| County        | Total Market Value               |        |                                  |        | Ag<br>Tillable | Ag<br>Non-Till | Timber<br>Upland | Timber<br>Lowland/NC | Marsh   | Lakeshore  | Other   | Wtr Fmtg<br>(@ \$100/ff) |
|---------------|----------------------------------|--------|----------------------------------|--------|----------------|----------------|------------------|----------------------|---------|------------|---------|--------------------------|
|               | Incl. water frontage<br>Total MV | Per Ac | Excl. water frontage<br>Total MV | Per Ac |                |                |                  |                      |         |            |         |                          |
| Aitkin        | 57,774,847                       | 259    | 29,754,481                       | 134    | 36,834         | 308,004        | 15,821,189       | 6,581,329            | 326,046 | 6,461,077  | 220,003 | 28,020,366               |
| Anoka         | 713,164                          | 1,143  | 635,284                          | 1,018  | 71,817         | 58,164         | 36,353           | 10,906               | 0       | 319,904    | 138,140 | 77,880                   |
| Becker        | 49,702,195                       | 658    | 15,216,271                       | 201    | 66,171         | 55,979         | 10,929,946       | 218,740              | 26,460  | 3,894,984  | 23,991  | 34,485,924               |
| Beltrami      | 72,089,443                       | 489    | 31,492,711                       | 213    | 7,549          | 312,832        | 16,955,769       | 1,801,458            | 56,031  | 12,279,329 | 79,742  | 40,596,732               |
| Benton        | 0                                | NA     | 0                                | NA     | 0              | 0              | 0                | 0                    | 0       | 0          | 0       | 0                        |
| Big Stone     | 137,412                          | NA     | 0                                | NA     | 0              | 0              | 0                | 0                    | 0       | 0          | 0       | 137,412                  |
| Blue Earth    | 0                                | NA     | 0                                | NA     | 0              | 0              | 0                | 0                    | 0       | 0          | 0       | 0                        |
| Brown         | 16,695                           | 477    | 16,695                           | 477    | 0              | 0              | 0                | 0                    | 0       | 0          | 16,695  | 0                        |
| Carlton       | 14,812,279                       | 201    | 11,036,815                       | 150    | 22,896         | 267,123        | 5,204,667        | 740,390              | 224,361 | 4,233,934  | 343,444 | 3,775,464                |
| Carver        | 21,129                           | 1,625  | 21,129                           | 1,625  | 1,907          | 0              | 0                | 0                    | 0       | 12,814     | 6,407   | 0                        |
| Cass          | 177,596,796                      | 696    | 53,474,028                       | 210    | 26,107         | 941,187        | 31,985,110       | 1,118,882            | 108,780 | 18,871,811 | 422,150 | 124,122,768              |
| Chippewa      | 166,576                          | 548    | 166,576                          | 548    | 24,846         | 0              | 0                | 3,402                | 0       | 136,061    | 2,268   | 0                        |
| Chisago       | 92,791                           | 457    | 85,993                           | 424    | 12,541         | 0              | 9,992            | 14,988               | 564     | 39,968     | 7,940   | 6,798                    |
| Clay          | 1,134                            | 189    | 1,134                            | 189    | 0              | 1,134          | 0                | 0                    | 0       | 0          | 0       | 0                        |
| Clearwater    | 40,615,448                       | 451    | 15,182,348                       | 168    | 17,260         | 134,238        | 9,936,451        | 219,785              | 1,884   | 4,862,403  | 10,326  | 25,433,100               |
| Cook          | 6,000,092                        | 1,002  | 872,486                          | 146    | 0              | 14,015         | 200,728          | 39,429               | 1,792   | 616,522    | 0       | 5,127,606                |
| Cottonwood    | 40,301                           | 806    | 35,945                           | 719    | 10,009         | 0              | 0                | 0                    | 0       | 25,936     | 0       | 4,356                    |
| Crow Wing     | 68,899,444                       | 679    | 20,805,046                       | 205    | 20,568         | 473,053        | 9,961,052        | 449,212              | 67,510  | 9,514,854  | 318,797 | 48,094,398               |
| Dakota        | 224,744                          | 1,284  | 178,544                          | 1,020  | 30,581         | 38,653         | 17,588           | 13,191               | 0       | 52,763     | 25,769  | 46,200                   |
| Dodge         | 0                                | NA     | 0                                | NA     | 0              | 0              | 0                | 0                    | 0       | 0          | 0       | 0                        |
| Douglas       | 78,055                           | 233    | 78,055                           | 233    | 0              | 0              | 0                | 0                    | 0       | 0          | 78,055  | 0                        |
| Faribault     | 0                                | NA     | 0                                | NA     | 0              | 0              | 0                | 0                    | 0       | 0          | 0       | 0                        |
| Fillmore      | 2,028                            | 225    | 2,028                            | 225    | 0              | 452            | 540              | 0                    | 0       | 810        | 226     | 0                        |
| Freeborn      | 0                                | NA     | 0                                | NA     | 0              | 0              | 0                | 0                    | 0       | 0          | 0       | 0                        |
| Goodhue       | 5,960                            | 745    | 5,960                            | 745    | 2,688          | 0              | 1,091            | 0                    | 0       | 2,181      | 0       | 0                        |
| Grant         | 2,420                            | 605    | 2,420                            | 605    | 0              | 0              | 0                | 0                    | 0       | 0          | 2,420   | 0                        |
| Hennepin      | 251,754                          | 5,855  | 251,754                          | 5,855  | 0              | 34,330         | 0                | 0                    | 0       | 137,321    | 80,104  | 0                        |
| Houston       | 86,430                           | 430    | 86,430                           | 430    | 51,290         | 811            | 3,244            | 0                    | 0       | 30,275     | 811     | 0                        |
| Hubbard       | 72,823,291                       | 531    | 33,782,641                       | 246    | 55,504         | 118,281        | 21,878,552       | 1,031,610            | 58,375  | 10,206,622 | 433,697 | 39,040,650               |
| Isanti        | 259,385                          | 910    | 123,854                          | 435    | 23,765         | 26,395         | 17,012           | 4,253                | 0       | 42,531     | 9,898   | 135,531                  |
| Itasca        | 137,731,610                      | 465    | 65,664,560                       | 222    | 27,604         | 487,671        | 34,628,390       | 6,589,608            | 55,248  | 23,590,797 | 285,242 | 72,067,050               |
| Jackson       | 5,420                            | 1,355  | 5,420                            | 1,355  | 5,420          | 0              | 0                | 0                    | 0       | 0          | 0       | 0                        |
| Kanabec       | 1,949,583                        | 189    | 1,817,583                        | 176    | 0              | 36,416         | 1,131,027        | 136,876              | 22,760  | 432,240    | 58,265  | 132,000                  |
| Kandiyohi     | 449,855                          | 760    | 341,615                          | 577    | 27,294         | 35,894         | 14,052           | 14,052               | 1,558   | 224,835    | 23,929  | 108,240                  |
| Kittson       | 111,972                          | 217    | 111,972                          | 217    | 0              | 0              | 15,996           | 0                    | 0       | 95,976     | 0       | 0                        |
| Koochiching   | 62,760,216                       | 220    | 22,206,549                       | 78     | 0              | 163,874        | 8,590,871        | 3,531,579            | 31,529  | 9,701,412  | 187,284 | 40,553,667               |
| Lac Qui Parle | 0                                | NA     | 0                                | NA     | 0              | 0              | 0                | 0                    | 0       | 0          | 0       | 0                        |
| Lake          | 29,666,995                       | 198    | 19,004,563                       | 127    | 0              | 0              | 9,209,918        | 1,248,550            | 1,988   | 8,473,975  | 70,131  | 10,662,432               |
| Lake/Woods    | 419,088                          | 159    | 419,088                          | 159    | 0              | 0              | 74,505           | 9,313                | 0       | 335,271    | 0       | 0                        |
| Le Sueur      | 0                                | NA     | 0                                | NA     | 0              | 0              | 0                | 0                    | 0       | 0          | 0       | 0                        |
| Lincoln       | 0                                | NA     | 0                                | NA     | 0              | 0              | 0                | 0                    | 0       | 0          | 0       | 0                        |
| Lyon          | 0                                | NA     | 0                                | NA     | 0              | 0              | 0                | 0                    | 0       | 0          | 0       | 0                        |
| McLeod        | 3,970                            | 3,970  | 505                              | 505    | 0              | 0              | 0                | 0                    | 0       | 0          | 505     | 3,465                    |
| Mahnomen      | 3,104,652                        | 690    | 644,601                          | 143    | 11,716         | 0              | 246,905          | 4,161                | 2,020   | 366,196    | 13,602  | 2,460,051                |
| Marshall      | 0                                | NA     | 0                                | NA     | 0              | 0              | 0                | 0                    | 0       | 0          | 0       | 0                        |
| Martin        | 0                                | NA     | 0                                | NA     | 0              | 0              | 0                | 0                    | 0       | 0          | 0       | 0                        |
| Meeker        | 63,246                           | 762    | 63,246                           | 762    | 0              | 0              | 0                | 0                    | 0       | 63,246     | 0       | 0                        |
| Mille Lacs    | 479,685                          | 178    | 365,043                          | 135    | 20,942         | 46,602         | 172,159          | 25,107               | 16,850  | 71,733     | 11,651  | 114,642                  |
| Morrison      | 298,713                          | 289    | 259,905                          | 251    | 22,650         | 38,843         | 30,903           | 5,150                | 488     | 144,214    | 17,656  | 38,808                   |
| Mower         | 3,036                            | 1,012  | 3,036                            | 1,012  | 3,036          | 0              | 0                | 0                    | 0       | 0          | 0       | 0                        |
| Murray        | 0                                | NA     | 0                                | NA     | 0              | 0              | 0                | 0                    | 0       | 0          | 0       | 0                        |
| Nicollet      | 12,054                           | 502    | 12,054                           | 502    | 0              | 0              | 1,722            | 0                    | 0       | 10,332     | 0       | 0                        |

**Appendix 7. Estimated Market Value of County Tax-Forfeit Land  
By County and Property Class**

| County          | Total Market Value               |            |                                  |            | Ag<br>Tillable   | Ag<br>Non-Till   | Timber<br>Upland   | Timber<br>Lowland/NC | Marsh            | Lakeshore          | Other            | Wtr Frmtg<br>(@ \$100/ff) |
|-----------------|----------------------------------|------------|----------------------------------|------------|------------------|------------------|--------------------|----------------------|------------------|--------------------|------------------|---------------------------|
|                 | Incl. water frontage<br>Total MV | Per Ac     | Excl. water frontage<br>Total MV | Per Ac     |                  |                  |                    |                      |                  |                    |                  |                           |
| Nobles          | 21,228                           | 366        | 21,228                           | 366        | 0                | 0                | 0                  | 0                    | 0                | 0                  | 21,228           | 0                         |
| Norman          | 58,190                           | 248        | 58,190                           | 248        | 9,978            | 0                | 0                  | 2,296                | 0                | 45,915             | 0                | 0                         |
| Olmsted         | 0                                | NA         | 0                                | NA         | 0                | 0                | 0                  | 0                    | 0                | 0                  | 0                | 0                         |
| Otter Tail      | 236,667                          | 289        | 183,801                          | 224        | 49,200           | 6,222            | 10,419             | 6,946                | 603              | 104,188            | 6,222            | 52,866                    |
| Pennington      | 135,230                          | 60         | 135,230                          | 60         | 21,736           | 62,056           | 3,650              | 0                    | 33,185           | 14,601             | 0                | 0                         |
| Pine            | 11,507,670                       | 230        | 7,801,110                        | 156        | 0                | 81,662           | 4,449,975          | 318,297              | 79,996           | 2,744,151          | 127,029          | 3,706,560                 |
| Pipestone       | 0                                | NA         | 0                                | NA         | 0                | 0                | 0                  | 0                    | 0                | 0                  | 0                | 0                         |
| Polk            | 424,029                          | 223        | 384,627                          | 202        | 210,981          | 122,573          | 8,172              | 18,386               | 0                | 24,515             | 0                | 39,402                    |
| Pope            | 0                                | NA         | 0                                | NA         | 0                | 0                | 0                  | 0                    | 0                | 0                  | 0                | 0                         |
| Ramsey          | 0                                | NA         | 0                                | NA         | 0                | 0                | 0                  | 0                    | 0                | 0                  | 0                | 0                         |
| Red Lake        | 78,308                           | 164        | 78,308                           | 164        | 14,734           | 0                | 2,094              | 0                    | 0                | 58,618             | 2,862            | 0                         |
| Redwood         | 8,183                            | 1,169      | 8,183                            | 1,169      | 8,183            | 0                | 0                  | 0                    | 0                | 0                  | 0                | 0                         |
| Renville        | 0                                | NA         | 0                                | NA         | 0                | 0                | 0                  | 0                    | 0                | 0                  | 0                | 0                         |
| Rice            | 0                                | NA         | 0                                | NA         | 0                | 0                | 0                  | 0                    | 0                | 0                  | 0                | 0                         |
| Rock            | 0                                | NA         | 0                                | NA         | 0                | 0                | 0                  | 0                    | 0                | 0                  | 0                | 0                         |
| Roseau          | 991,501                          | 119        | 595,501                          | 72         | 33,357           | 169,755          | 169,585            | 42,396               | 105,036          | 75,371             | 0                | 396,000                   |
| St. Louis       | 220,576,514                      | 245        | 116,675,552                      | 130        | 105,526          | 886,675          | 53,070,051         | 16,634,660           | 354,873          | 44,173,859         | 1,449,909        | 103,900,962               |
| Scott           | 7,840                            | 784        | 7,840                            | 784        | 0                | 7,840            | 0                  | 0                    | 0                | 0                  | 0                | 0                         |
| Sherburne       | 56,731                           | 579        | 48,118                           | 491        | 0                | 0                | 0                  | 0                    | 0                | 0                  | 48,118           | 8,613                     |
| Sibley          | 20,210                           | 749        | 20,210                           | 749        | 0                | 0                | 0                  | 2,245                | 0                | 17,964             | 0                | 0                         |
| Stearns         | 258,861                          | 358        | 258,861                          | 358        | 13,683           | 17,513           | 26,269             | 43,782               | 0                | 122,589            | 35,025           | 0                         |
| Steele          | 0                                | NA         | 0                                | NA         | 0                | 0                | 0                  | 0                    | 0                | 0                  | 0                | 0                         |
| Stevens         | 0                                | NA         | 0                                | NA         | 0                | 0                | 0                  | 0                    | 0                | 0                  | 0                | 0                         |
| Swift           | 0                                | NA         | 0                                | NA         | 0                | 0                | 0                  | 0                    | 0                | 0                  | 0                | 0                         |
| Todd            | 372,515                          | 289        | 355,025                          | 275        | 0                | 71,005           | 0                  | 0                    | 0                | 284,020            | 0                | 17,490                    |
| Traverse        | 0                                | NA         | 0                                | NA         | 0                | 0                | 0                  | 0                    | 0                | 0                  | 0                | 0                         |
| Wabasha         | 23,654                           | 422        | 23,654                           | 422        | 6,877            | 0                | 2,397              | 0                    | 0                | 14,381             | 0                | 0                         |
| Wadena          | 2,874,379                        | 681        | 830,854                          | 197        | 100,624          | 78,043           | 173,518            | 22,309               | 4,798            | 416,443            | 35,119           | 2,043,525                 |
| Waseca          | 0                                | NA         | 0                                | NA         | 0                | 0                | 0                  | 0                    | 0                | 0                  | 0                | 0                         |
| Washington      | 1,129,445                        | 2,538      | 757,535                          | 1,702      | 169,797          | 97,687           | 37,322             | 55,983               | 484              | 298,576            | 97,687           | 371,910                   |
| Watsonwan       | 0                                | NA         | 0                                | NA         | 0                | 0                | 0                  | 0                    | 0                | 0                  | 0                | 0                         |
| Wilkin          | 0                                | NA         | 0                                | NA         | 0                | 0                | 0                  | 0                    | 0                | 0                  | 0                | 0                         |
| Winona          | 150,075                          | 667        | 150,075                          | 667        | 85,950           | 0                | 21,375             | 0                    | 0                | 42,750             | 0                | 0                         |
| Wright          | 81,813                           | 880        | 40,827                           | 439        | 0                | 0                | 0                  | 0                    | 0                | 0                  | 40,827           | 40,986                    |
| Yellow Medicine | 75,419                           | 468        | 75,419                           | 468        | 0                | 0                | 0                  | 0                    | 0                | 73,880             | 1,539            | 0                         |
| <b>Total</b>    | <b>1,038,562,370</b>             | <b>366</b> | <b>452,738,516</b>               | <b>160</b> | <b>1,431,623</b> | <b>5,194,984</b> | <b>235,050,556</b> | <b>40,959,271</b>    | <b>1,583,219</b> | <b>163,764,149</b> | <b>4,754,713</b> | <b>585,823,854</b>        |

# Appendix 8. Estimated Tax Capacity of DNR Land By County and Property Class

| County        | Total Tax Capacity |                 | Ag<br>Tillable | Ag<br>Non-Till | Timber<br>Upland | Timber<br>Lowland/NC | Marsh   | Lakeshore | Other  | Wtr Fmtg<br>(@ \$100/ff) |
|---------------|--------------------|-----------------|----------------|----------------|------------------|----------------------|---------|-----------|--------|--------------------------|
|               | Incl. wtr frntg    | Excl. wtr frntg |                |                |                  |                      |         |           |        |                          |
| Class Rate:   |                    |                 | 1.5%           | 1.5%           | 1.5%             | 1.5%                 | 1.5%    | 2.0%      | 1.5%   | 2.0%                     |
| Aitkin        | 1,847,841          | 799,119         | 2,084          | 33,295         | 292,446          | 178,860              | 19,580  | 253,251   | 19,603 | 1,048,722                |
| Anoka         | 443,952            | 282,497         | 3,476          | 13,122         | 19,457           | 9,276                | 1,868   | 228,057   | 7,240  | 161,455                  |
| Becker        | 767,140            | 211,448         | 4,670          | 6,885          | 98,197           | 2,141                | 581     | 97,732    | 1,242  | 555,692                  |
| Beltrami      | 1,398,573          | 817,150         | 4,407          | 22,676         | 338,615          | 153,901              | 108,443 | 161,109   | 28,000 | 581,422                  |
| Benton        | 30,171             | 12,942          | 739            | 2,175          | 2,819            | 0                    | 50      | 6,940     | 218    | 17,229                   |
| Big Stone     | 197,437            | 34,378          | 16,373         | 1,916          | 0                | 41                   | 93      | 15,873    | 82     | 163,059                  |
| Blue Earth    | 93,849             | 47,966          | 29,708         | 2,014          | 424              | 53                   | 115     | 14,698    | 954    | 45,883                   |
| Brown         | 109,022            | 46,058          | 18,541         | 3,786          | 3,029            | 0                    | 69      | 19,687    | 946    | 62,964                   |
| Carlton       | 565,922            | 194,415         | 241            | 5,294          | 71,248           | 19,412               | 2,570   | 88,310    | 7,340  | 371,507                  |
| Carver        | 52,393             | 32,767          | 4,488          | 1,815          | 140              | 349                  | 9       | 25,687    | 279    | 19,626                   |
| Cass          | 2,720,090          | 631,943         | 1,008          | 14,536         | 210,481          | 61,102               | 3,662   | 325,014   | 16,140 | 2,088,148                |
| Chippewa      | 318,022            | 97,839          | 46,870         | 8,318          | 0                | 356                  | 151     | 41,194    | 951    | 220,183                  |
| Chisago       | 511,587            | 152,188         | 7,016          | 10,428         | 15,068           | 12,881               | 151     | 102,397   | 4,248  | 359,399                  |
| Clay          | 91,379             | 38,633          | 16,844         | 9,739          | 0                | 304                  | 84      | 11,344    | 318    | 52,746                   |
| Clearwater    | 841,488            | 178,426         | 1,200          | 1,915          | 68,428           | 4,780                | 116     | 101,747   | 239    | 663,062                  |
| Cook          | 1,900,969          | 313,722         | 0              | 0              | 63,101           | 24,536               | 29      | 224,463   | 1,593  | 1,587,247                |
| Cottonwood    | 157,766            | 71,174          | 21,348         | 3,783          | 0                | 0                    | 75      | 45,811    | 158    | 86,592                   |
| Crow Wing     | 656,469            | 128,398         | 2,906          | 4,283          | 32,199           | 1,301                | 468     | 85,864    | 1,377  | 528,071                  |
| Dakota        | 253,478            | 78,050          | 2,297          | 12,341         | 0                | 4,459                | 293     | 52,852    | 5,808  | 175,428                  |
| Dodge         | 14,547             | 8,957           | 4,669          | 1,651          | 413              | 0                    | 23      | 2,202     | 0      | 5,590                    |
| Douglas       | 175,837            | 47,343          | 4,365          | 3,553          | 536              | 581                  | 137     | 37,886    | 284    | 128,494                  |
| Faribault     | 34,137             | 21,687          | 13,688         | 863            | 78               | 0                    | 155     | 6,902     | 0      | 12,450                   |
| Fillmore      | 77,086             | 62,117          | 14,390         | 3,094          | 10,676           | 0                    | 0       | 33,558    | 399    | 14,969                   |
| Freeborn      | 77,598             | 32,138          | 11,645         | 1,793          | 199              | 0                    | 37      | 18,064    | 398    | 45,461                   |
| Goodhue       | 197,714            | 102,645         | 18,953         | 5,759          | 12,268           | 2,197                | 11      | 62,497    | 960    | 95,070                   |
| Grant         | 121,292            | 65,880          | 7,829          | 382            | 0                | 0                    | 63      | 57,033    | 573    | 55,412                   |
| Hennepin      | 169,278            | 125,560         | 11,322         | 11,322         | 666              | 2,331                | 20      | 85,247    | 14,652 | 43,718                   |
| Houston       | 71,646             | 52,667          | 13,484         | 1,421          | 20,688           | 0                    | 25      | 16,634    | 415    | 18,979                   |
| Hubbard       | 925,532            | 392,569         | 6,071          | 2,101          | 200,999          | 5,019                | 322     | 173,522   | 4,534  | 532,963                  |
| Isanti        | 167,917            | 54,754          | 1,933          | 2,326          | 2,076            | 1,268                | 134     | 46,124    | 895    | 113,162                  |
| Itasca        | 3,589,560          | 1,170,322       | 267            | 7,353          | 344,442          | 181,496              | 1,810   | 598,724   | 36,231 | 2,419,237                |
| Jackson       | 80,567             | 62,153          | 28,073         | 4,755          | 198              | 0                    | 66      | 29,060    | 0      | 18,414                   |
| Kanabec       | 148,542            | 92,062          | 1,527          | 2,247          | 38,631           | 1,693                | 334     | 47,416    | 214    | 56,480                   |
| Kandiyohi     | 127,423            | 76,191          | 37,620         | 3,472          | 2,039            | 573                  | 198     | 29,902    | 2,387  | 51,232                   |
| Kittson       | 212,848            | 111,801         | 22,948         | 44,945         | 18,598           | 426                  | 7,843   | 14,258    | 2,783  | 101,047                  |
| Koochiching   | 1,847,881          | 868,732         | 119            | 6,783          | 170,997          | 396,255              | 44,651  | 241,448   | 8,478  | 979,150                  |
| Lac Qui Parle | 399,389            | 115,298         | 55,246         | 8,849          | 0                | 154                  | 394     | 50,271    | 385    | 284,090                  |
| Lake          | 1,923,652          | 437,297         | 0              | 0              | 89,022           | 41,779               | 178     | 287,549   | 18,769 | 1,486,354                |

## Appendix 8. Estimated Tax Capacity of DNR Land By County and Property Class

| County      | Total Tax Capacity |                 | Ag<br>Tillable | Ag<br>Non-Till | Timber<br>Upland | Timber<br>Lowland/NC | Marsh  | Lakeshore | Other  | Wtr Frmtg<br>(@ \$100/ft) |
|-------------|--------------------|-----------------|----------------|----------------|------------------|----------------------|--------|-----------|--------|---------------------------|
|             | Incl. wtr frmtg    | Excl. wtr frmtg |                |                |                  |                      |        |           |        |                           |
| Class Rate: |                    |                 | 1.5%           | 1.5%           | 1.5%             | 1.5%                 | 1.5%   | 2.0%      | 1.5%   | 2.0%                      |
| Lake/Woods  | 833,896            | 463,382         | 1,998          | 24,671         | 171,935          | 86,287               | 58,033 | 100,354   | 20,105 | 370,513                   |
| Le Sueur    | 103,122            | 51,367          | 19,457         | 2,630          | 359              | 418                  | 86     | 28,058    | 359    | 51,755                    |
| Lincoln     | 123,269            | 42,247          | 32,272         | 2,869          | 0                | 0                    | 180    | 6,728     | 198    | 81,022                    |
| Lyon        | 98,201             | 82,021          | 55,526         | 6,131          | 264              | 0                    | 343    | 19,691    | 66     | 16,181                    |
| Mcleod      | 79,236             | 41,386          | 15,613         | 1,783          | 0                | 0                    | 28     | 23,024    | 938    | 37,850                    |
| Mahnomen    | 420,049            | 69,054          | 4,251          | 8,335          | 16,888           | 1,957                | 977    | 33,850    | 2,797  | 350,995                   |
| Marshall    | 210,234            | 183,465         | 29,274         | 67,894         | 41,510           | 6,083                | 10,860 | 27,714    | 129    | 26,770                    |
| Martin      | 50,581             | 29,139          | 20,193         | 595            | 0                | 0                    | 61     | 8,290     | 0      | 21,441                    |
| Meeker      | 72,578             | 30,331          | 13,460         | 517            | 517              | 0                    | 73     | 15,161    | 603    | 42,247                    |
| Mille Lacs  | 313,878            | 159,450         | 2,826          | 9,434          | 82,203           | 7,481                | 2,880  | 49,052    | 5,575  | 154,427                   |
| Morrison    | 81,598             | 30,775          | 1,244          | 3,782          | 7,732            | 141                  | 563    | 16,344    | 970    | 50,823                    |
| Mower       | 31,586             | 25,430          | 14,140         | 2,412          | 503              | 0                    | 0      | 7,773     | 603    | 6,156                     |
| Murray      | 131,320            | 80,366          | 55,228         | 2,261          | 0                | 51                   | 164    | 22,611    | 51     | 50,954                    |
| Nicollet    | 130,936            | 29,259          | 13,078         | 1,388          | 1,230            | 410                  | 36     | 13,118    | 0      | 101,677                   |
| Nobles      | 46,406             | 35,254          | 25,286         | 1,059          | 0                | 0                    | 31     | 8,878     | 0      | 11,151                    |
| Norman      | 63,593             | 45,824          | 20,758         | 21,351         | 136              | 171                  | 134    | 3,275     | 0      | 17,769                    |
| Olmsted     | 58,204             | 58,204          | 15,242         | 6,045          | 5,181            | 0                    | 0      | 31,089    | 648    | 0                         |
| Otter Tail  | 550,242            | 85,568          | 17,357         | 2,689          | 10,333           | 886                  | 743    | 52,944    | 617    | 464,674                   |
| Pennington  | 14,626             | 11,986          | 7,829          | 2,522          | 1,020            | 54                   | 274    | 286       | 0      | 2,640                     |
| Pine        | 1,026,669          | 468,055         | 5,478          | 13,340         | 223,318          | 33,768               | 2,801  | 180,095   | 9,254  | 558,613                   |
| Pipestone   | 22,344             | 22,344          | 13,812         | 1,880          | 0                | 0                    | 15     | 6,381     | 256    | 0                         |
| Polk        | 232,133            | 87,936          | 57,052         | 9,703          | 1,349            | 1,347                | 653    | 17,429    | 403    | 144,197                   |
| Pope        | 73,200             | 26,911          | 8,052          | 3,535          | 77               | 0                    | 69     | 14,841    | 337    | 46,290                    |
| Ramsey      | 53,437             | 43,350          | 0              | 1,414          | 0                | 1,185                | 0      | 37,925    | 2,827  | 10,086                    |
| Red Lake    | 20,294             | 8,150           | 3,139          | 406            | 743              | 99                   | 63     | 3,700     | 0      | 12,144                    |
| Redwood     | 75,399             | 54,382          | 27,023         | 3,362          | 0                | 0                    | 54     | 23,637    | 306    | 21,017                    |
| Renville    | 16,152             | 12,517          | 9,739          | 305            | 0                | 0                    | 31     | 2,442     | 0      | 3,635                     |
| Rice        | 91,905             | 62,989          | 18,932         | 4,107          | 456              | 3,194                | 101    | 35,287    | 913    | 28,916                    |
| Rock        | 34,692             | 13,393          | 4,276          | 4,905          | 0                | 0                    | 0      | 4,024     | 189    | 21,298                    |
| Roseau      | 650,881            | 311,061         | 11,288         | 42,262         | 113,981          | 44,337               | 36,383 | 58,098    | 4,712  | 339,819                   |
| St. Louis   | 4,141,161          | 1,281,164       | 500            | 6,472          | 417,894          | 161,334              | 2,901  | 675,554   | 16,511 | 2,859,997                 |
| Scott       | 216,202            | 100,227         | 15,798         | 9,063          | 755              | 5,098                | 157    | 67,468    | 1,888  | 115,975                   |
| Sherburne   | 84,298             | 64,083          | 1,915          | 9,356          | 28,992           | 1,127                | 30     | 20,617    | 2,047  | 20,214                    |
| Sibley      | 76,404             | 28,783          | 9,317          | 1,454          | 909              | 91                   | 46     | 16,966    | 0      | 47,622                    |
| Stearns     | 72,421             | 33,510          | 4,436          | 3,244          | 2,163            | 473                  | 31     | 22,351    | 811    | 38,911                    |
| Steele      | 82,682             | 30,869          | 9,474          | 4,580          | 572              | 143                  | 72     | 16,028    | 0      | 51,813                    |
| Stevens     | 24,162             | 20,475          | 12,483         | 919            | 0                | 0                    | 50     | 7,024     | 0      | 3,687                     |
| Swift       | 153,134            | 48,463          | 13,507         | 8,070          | 0                | 0                    | 716    | 25,896    | 274    | 104,671                   |

# **Appendix 8. Estimated Tax Capacity of DNR Land** **By County and Property Class**

| County          | Total Tax Capacity |                 | Ag<br>Tillable | Ag<br>Non-Till | Timber<br>Upland | Timber<br>Lowland/NC | Marsh   | Lakeshore | Other   | Wtr Frmtg<br>(@ \$100/ff) |
|-----------------|--------------------|-----------------|----------------|----------------|------------------|----------------------|---------|-----------|---------|---------------------------|
|                 | Incl. wtr frmtg    | Excl. wtr frmtg |                |                |                  |                      |         |           |         |                           |
| Class Rate:     |                    |                 | 1.5%           | 1.5%           | 1.5%             | 1.5%                 | 1.5%    | 2.0%      | 1.5%    | 2.0%                      |
| Todd            | 270,791            | 49,092          | 6,360          | 4,720          | 4,720            | 2,185                | 132     | 30,536    | 437     | 221,699                   |
| Traverse        | 2,226              | 1,876           | 1,445          | 110            | 0                | 0                    | 28      | 294       | 0       | 350                       |
| Wabasha         | 104,208            | 103,762         | 24,220         | 19,638         | 18,252           | 1,654                | 147     | 39,850    | 0       | 446                       |
| Wadena          | 244,621            | 82,472          | 572            | 2,686          | 33,089           | 1,861                | 717     | 40,534    | 3,011   | 162,149                   |
| Waseca          | 52,674             | 48,714          | 5,983          | 16,690         | 0                | 397                  | 211     | 25,432    | 0       | 3,960                     |
| Washington      | 237,871            | 194,330         | 22,059         | 26,033         | 0                | 11,935               | 0       | 129,963   | 4,339   | 43,541                    |
| Watonwan        | 37,536             | 12,098          | 9,492          | 67             | 0                | 17                   | 23      | 2,401     | 100     | 25,438                    |
| Wilkin          | 20,506             | 20,506          | 9,396          | 9,191          | 0                | 0                    | 57      | 1,862     | 0       | 0                         |
| Winona          | 322,577            | 288,740         | 40,111         | 13,910         | 88,080           | 424                  | 14      | 136,401   | 9,800   | 33,837                    |
| Wright          | 199,169            | 73,890          | 22,032         | 4,471          | 4,152            | 80                   | 200     | 42,157    | 798     | 125,279                   |
| Yellow Medicine | 96,449             | 40,640          | 22,314         | 4,243          | 92               | 0                    | 154     | 13,283    | 553     | 55,808                    |
| Total           | 35,469,747         | 13,258,583      | 1,193,603      | 669,495        | 3,407,583        | 1,482,215            | 316,129 | 5,907,041 | 282,515 | 22,211,164                |

MN DNR, Bureau of Real Estate Management

**Appendix 9. Estimated Tax Capacity of County Tax-Forfeit Land**  
**By County and Property Class**

| County        | Total Tax Capacity |                 | Ag<br>Tillable | Ag<br>Non-Till | Timber<br>Upland | Timber<br>Lowland/NC | Marsh<br>(@ \$0/ac) | Lakeshore<br>( Tmbr MV) | Other | Wtr Frntg<br>(@ \$100/ff) |
|---------------|--------------------|-----------------|----------------|----------------|------------------|----------------------|---------------------|-------------------------|-------|---------------------------|
|               | Incl. wtr frntg    | Excl. wtr frntg |                |                |                  |                      |                     |                         |       |                           |
| Class Rate:   |                    |                 | 1.5%           | 1.5%           | 1.5%             | 1.5%                 | 1.5%                | 2.0%                    | 1.5%  | 2.0%                      |
| Aitkin        | 1,039,030          | 478,623         | 553            | 4,620          | 237,318          | 98,720               | 4,891               | 129,222                 | 3,300 | 560,407                   |
| Anoka         | 12,686             | 11,129          | 1,077          | 872            | 545              | 164                  | 0                   | 6,398                   | 2,072 | 1,558                     |
| Becker        | 937,437            | 247,719         | 993            | 840            | 163,949          | 3,281                | 397                 | 77,900                  | 360   | 689,718                   |
| Beltrami      | 1,345,722          | 533,787         | 113            | 4,692          | 254,337          | 27,022               | 840                 | 245,587                 | 1,196 | 811,935                   |
| Benton        | 0                  | 0               | 0              | 0              | 0                | 0                    | 0                   | 0                       | 0     | 0                         |
| Big Stone     | 2,748              | 0               | 0              | 0              | 0                | 0                    | 0                   | 0                       | 0     | 2,748                     |
| Blue Earth    | 0                  | 0               | 0              | 0              | 0                | 0                    | 0                   | 0                       | 0     | 0                         |
| Brown         | 250                | 250             | 0              | 0              | 0                | 0                    | 0                   | 0                       | 250   | 0                         |
| Carlton       | 262,231            | 186,722         | 343            | 4,007          | 78,070           | 11,106               | 3,365               | 84,679                  | 5,152 | 75,509                    |
| Carver        | 381                | 381             | 29             | 0              | 0                | 0                    | 0                   | 256                     | 96    | 0                         |
| Cass          | 3,378,925          | 896,469         | 392            | 14,118         | 479,777          | 16,783               | 1,632               | 377,436                 | 6,332 | 2,482,455                 |
| Chippewa      | 3,179              | 3,179           | 373            | 0              | 0                | 51                   | 0                   | 2,721                   | 34    | 0                         |
| Chisago       | 1,626              | 1,490           | 188            | 0              | 150              | 225                  | 8                   | 799                     | 119   | 136                       |
| Clay          | 17                 | 17              | 0              | 17             | 0                | 0                    | 0                   | 0                       | 0     | 0                         |
| Clearwater    | 760,709            | 252,047         | 259            | 2,014          | 149,047          | 3,297                | 28                  | 97,248                  | 155   | 508,662                   |
| Cook          | 118,722            | 16,170          | 0              | 210            | 3,011            | 591                  | 27                  | 12,330                  | 0     | 102,552                   |
| Cottonwood    | 756                | 669             | 150            | 0              | 0                | 0                    | 0                   | 519                     | 0     | 87                        |
| Crow Wing     | 1,321,538          | 359,650         | 309            | 7,096          | 149,416          | 6,738                | 1,013               | 190,297                 | 4,782 | 961,888                   |
| Dakota        | 3,866              | 2,942           | 459            | 580            | 264              | 198                  | 0                   | 1,055                   | 387   | 924                       |
| Dodge         | 0                  | 0               | 0              | 0              | 0                | 0                    | 0                   | 0                       | 0     | 0                         |
| Douglas       | 1,171              | 1,171           | 0              | 0              | 0                | 0                    | 0                   | 0                       | 1,171 | 0                         |
| Faribault     | 0                  | 0               | 0              | 0              | 0                | 0                    | 0                   | 0                       | 0     | 0                         |
| Fillmore      | 34                 | 34              | 0              | 7              | 8                | 0                    | 0                   | 16                      | 3     | 0                         |
| Freeborn      | 0                  | 0               | 0              | 0              | 0                | 0                    | 0                   | 0                       | 0     | 0                         |
| Goodhue       | 100                | 100             | 40             | 0              | 16               | 0                    | 0                   | 44                      | 0     | 0                         |
| Grant         | 36                 | 36              | 0              | 0              | 0                | 0                    | 0                   | 0                       | 36    | 0                         |
| Hennepin      | 4,463              | 4,463           | 0              | 515            | 0                | 0                    | 0                   | 2,746                   | 1,202 | 0                         |
| Houston       | 1,448              | 1,448           | 769            | 12             | 49               | 0                    | 0                   | 605                     | 12    | 0                         |
| Hubbard       | 1,338,586          | 557,773         | 833            | 1,774          | 328,178          | 15,474               | 876                 | 204,132                 | 6,505 | 780,813                   |
| Isanti        | 4,781              | 2,070           | 356            | 396            | 255              | 64                   | 0                   | 851                     | 148   | 2,711                     |
| Itasca        | 2,544,263          | 1,102,922       | 414            | 7,315          | 519,426          | 98,844               | 829                 | 471,816                 | 4,279 | 1,441,341                 |
| Jackson       | 81                 | 81              | 81             | 0              | 0                | 0                    | 0                   | 0                       | 0     | 0                         |
| Kanabec       | 32,065             | 29,425          | 0              | 546            | 16,965           | 2,053                | 341                 | 8,645                   | 874   | 2,640                     |
| Kandiyohi     | 8,413              | 6,248           | 409            | 538            | 211              | 211                  | 23                  | 4,497                   | 359   | 2,165                     |
| Kittson       | 2,159              | 2,159           | 0              | 0              | 240              | 0                    | 0                   | 1,920                   | 0     | 0                         |
| Koochiching   | 1,192,679          | 381,605         | 0              | 2,458          | 128,863          | 52,974               | 473                 | 194,028                 | 2,809 | 811,073                   |
| Lac Qui Parle | 0                  | 0               | 0              | 0              | 0                | 0                    | 0                   | 0                       | 0     | 0                         |
| Lake          | 540,687            | 327,438         | 0              | 0              | 138,149          | 18,728               | 30                  | 169,480                 | 1,052 | 213,249                   |

## **Appendix 9. Estimated Tax Capacity of County Tax Forfeit Land** **By County and Property Class**

[illegible]



## **Appendix 9. Estimated Tax Capacity of County Tax-Forfeit Land**

### **By County and Property Class**

| County          | Total Tax Capacity |                  | Ag<br>Tillable | Ag<br>Non-Till | Timber<br>Upland | Timber<br>Lowland/NC | Marsh<br>(@ \$0/ac) | Lakeshore<br>( Tmbr MV) | Other         | Wtr Frntg<br>(@ \$100/ff) |
|-----------------|--------------------|------------------|----------------|----------------|------------------|----------------------|---------------------|-------------------------|---------------|---------------------------|
|                 | Incl. wtr frntg    | Excl. wtr frntg  |                |                |                  |                      |                     |                         |               |                           |
| Class Rate:     |                    |                  | 1.5%           | 1.5%           | 1.5%             | 1.5%                 | 1.5%                | 2.0%                    | 1.5%          | 2.0%                      |
| Todd            | 7,095              | 6,745            | 0              | 1,065          | 0                | 0                    | 0                   | 5,680                   | 0             | 350                       |
| Traverse        | 0                  | 0                | 0              | 0              | 0                | 0                    | 0                   | 0                       | 0             | 0                         |
| Wabasha         | 427                | 427              | 103            | 0              | 36               | 0                    | 0                   | 288                     | 0             | 0                         |
| Wadena          | 55,416             | 14,545           | 1,509          | 1,171          | 2,603            | 335                  | 72                  | 8,329                   | 527           | 40,871                    |
| Waseca          | 0                  | 0                | 0              | 0              | 0                | 0                    | 0                   | 0                       | 0             | 0                         |
| Washington      | 20,294             | 12,856           | 2,547          | 1,465          | 560              | 840                  | 7                   | 5,972                   | 1,465         | 7,438                     |
| Watonwan        | 0                  | 0                | 0              | 0              | 0                | 0                    | 0                   | 0                       | 0             | 0                         |
| Wilkin          | 0                  | 0                | 0              | 0              | 0                | 0                    | 0                   | 0                       | 0             | 0                         |
| Winona          | 2,465              | 2,465            | 1,289          | 0              | 321              | 0                    | 0                   | 855                     | 0             | 0                         |
| Wright          | 1,432              | 612              | 0              | 0              | 0                | 0                    | 0                   | 0                       | 612           | 820                       |
| Yellow Medicine | 1,501              | 1,501            | 0              | 0              | 0                | 0                    | 0                   | 1,478                   | 23            | 0                         |
| <b>Total</b>    | <b>19,326,376</b>  | <b>7,609,898</b> | <b>21,474</b>  | <b>77,925</b>  | <b>3,525,758</b> | <b>614,389</b>       | <b>23,748</b>       | <b>3,275,283</b>        | <b>71,321</b> | <b>11,716,477</b>         |

MN DNR, Bureau of Real Estate Management

**Apper. 10. Estimated Cost of Ad Valorem Payments  
DNR and County Tax-Forfeit Land  
By County**

| County        | Estimated Tax Capacity* |             |           | Current<br>Tax Rate | Adjusted<br>Tax Rate | Estimated Ad Valorem Payments |           |                         |           |                      |           |
|---------------|-------------------------|-------------|-----------|---------------------|----------------------|-------------------------------|-----------|-------------------------|-----------|----------------------|-----------|
|               | DNR Land                | Co T-F Land | Total     |                     |                      | DNR Land                      |           | County Tax-Forfeit Land |           | Total Estimated Cost |           |
|               |                         |             |           |                     |                      | Curr Rate                     | Adj Rate  | Curr Rate               | Adj Rate  | Curr Rate            | Adj Rate  |
| Aitkin        | 799,119                 | 478,623     | 1,277,742 | 125.414             | 109.467              | 1,002,207                     | 874,772   | 600,260                 | 523,934   | 1,602,467            | 1,398,706 |
| Anoka         | 282,497                 | 11,129      | 293,626   | 118.962             | 118.717              | 336,064                       | 335,372   | 13,239                  | 13,212    | 349,303              | 348,584   |
| Becker        | 211,448                 | 247,719     | 459,167   | 125.928             | 121.884              | 266,272                       | 257,721   | 311,948                 | 301,930   | 578,220              | 559,651   |
| Beltrami      | 817,150                 | 533,787     | 1,350,938 | 134.435             | 120.918              | 1,098,536                     | 988,082   | 717,597                 | 645,445   | 1,816,133            | 1,633,527 |
| Benton        | 12,942                  | 0           | 12,942    | 117.781             | 117.680              | 15,243                        | 15,230    | 0                       | 0         | 15,243               | 15,230    |
| Big Stone     | 34,378                  | 0           | 34,378    | 110.117             | 108.856              | 37,856                        | 37,422    | 0                       | 0         | 37,856               | 37,422    |
| Blue Earth    | 47,966                  | 0           | 47,966    | 112.267             | 112.102              | 53,850                        | 53,771    | 0                       | 0         | 53,850               | 53,771    |
| Brown         | 46,058                  | 250         | 46,309    | 103.334             | 102.981              | 47,594                        | 47,431    | 259                     | 258       | 47,853               | 47,689    |
| Carlton       | 194,415                 | 186,722     | 381,136   | 141.437             | 137.497              | 274,974                       | 267,314   | 264,094                 | 256,737   | 539,068              | 524,051   |
| Carver        | 32,767                  | 381         | 33,148    | 132.313             | 132.200              | 43,355                        | 43,318    | 504                     | 504       | 43,859               | 43,822    |
| Cass          | 631,943                 | 896,469     | 1,528,412 | 109.691             | 101.692              | 693,184                       | 642,635   | 983,346                 | 911,638   | 1,676,531            | 1,554,273 |
| Chippewa      | 97,839                  | 3,179       | 101,018   | 119.585             | 118.025              | 117,001                       | 115,475   | 3,802                   | 3,752     | 120,803              | 119,227   |
| Chisago       | 152,188                 | 1,490       | 153,677   | 130.821             | 129.508              | 199,094                       | 197,095   | 1,949                   | 1,929     | 201,042              | 199,025   |
| Clay          | 38,633                  | 17          | 38,650    | 120.929             | 120.702              | 46,719                        | 46,631    | 21                      | 21        | 46,740               | 46,652    |
| Clearwater    | 178,426                 | 252,047     | 430,473   | 114.128             | 104.734              | 203,634                       | 186,872   | 287,656                 | 263,979   | 491,290              | 450,851   |
| Cook          | 313,722                 | 16,170      | 329,892   | 100.402             | 94.154               | 314,983                       | 295,382   | 16,235                  | 15,225    | 331,218              | 310,606   |
| Cottonwood    | 71,174                  | 669         | 71,843    | 113.056             | 112.151              | 80,466                        | 79,822    | 756                     | 750       | 81,222               | 80,572    |
| Crow Wing     | 128,398                 | 359,650     | 488,048   | 103.689             | 102.269              | 133,134                       | 131,311   | 372,917                 | 367,810   | 506,052              | 499,121   |
| Dakota        | 78,050                  | 2,942       | 80,992    | 117.635             | 117.594              | 91,815                        | 91,783    | 3,461                   | 3,460     | 95,275               | 95,242    |
| Dodge         | 8,957                   | 0           | 8,957     | 108.321             | 108.190              | 9,702                         | 9,691     | 0                       | 0         | 9,702                | 9,691     |
| Douglas       | 47,343                  | 1,171       | 48,514    | 114.323             | 113.989              | 54,124                        | 53,966    | 1,339                   | 1,335     | 55,462               | 55,300    |
| Faribault     | 21,687                  | 0           | 21,687    | 102.487             | 102.305              | 22,226                        | 22,187    | 0                       | 0         | 22,226               | 22,187    |
| Fillmore      | 62,117                  | 34          | 62,152    | 124.709             | 122.279              | 77,466                        | 75,957    | 43                      | 42        | 77,509               | 75,999    |
| Freeborn      | 32,138                  | 0           | 32,138    | 112.535             | 112.321              | 36,166                        | 36,097    | 0                       | 0         | 36,166               | 36,097    |
| Goodhue       | 102,645                 | 100         | 102,745   | 103.695             | 103.452              | 106,437                       | 106,188   | 104                     | 104       | 106,541              | 106,292   |
| Grant         | 65,880                  | 36          | 65,916    | 97.655              | 96.112               | 64,335                        | 63,318    | 35                      | 35        | 64,370               | 63,353    |
| Hennepin      | 125,560                 | 4,463       | 130,023   | 128.594             | 128.579              | 161,462                       | 161,443   | 5,739                   | 5,738     | 167,201              | 167,182   |
| Houston       | 52,667                  | 1,448       | 54,115    | 121.259             | 120.219              | 63,864                        | 63,316    | 1,756                   | 1,741     | 65,619               | 65,057    |
| Hubbard       | 392,569                 | 557,773     | 950,342   | 107.217             | 98.456               | 420,901                       | 386,508   | 598,027                 | 549,161   | 1,018,928            | 935,669   |
| Isanti        | 54,754                  | 2,070       | 56,825    | 132.924             | 132.168              | 72,782                        | 72,368    | 2,752                   | 2,736     | 75,534               | 75,104    |
| Itasca        | 1,170,322               | 1,102,922   | 2,273,245 | 110.602             | 103.574              | 1,294,400                     | 1,212,150 | 1,219,854               | 1,142,341 | 2,514,254            | 2,354,491 |
| Jackson       | 62,153                  | 81          | 62,234    | 98.502              | 97.947               | 61,222                        | 60,877    | 80                      | 80        | 61,302               | 60,956    |
| Kanabec       | 92,062                  | 29,425      | 121,487   | 141.143             | 137.339              | 129,939                       | 126,437   | 41,531                  | 40,412    | 171,470              | 166,849   |
| Kandiyohi     | 76,191                  | 6,248       | 82,439    | 117.773             | 117.309              | 89,732                        | 89,379    | 7,359                   | 7,330     | 97,091               | 96,709    |
| Kittson       | 111,801                 | 2,159       | 113,960   | 100.166             | 98.409               | 111,987                       | 110,022   | 2,163                   | 2,125     | 114,150              | 112,147   |
| Koochiching   | 868,732                 | 381,605     | 1,250,337 | 115.344             | 100.941              | 1,002,030                     | 876,906   | 440,159                 | 385,196   | 1,442,189            | 1,262,103 |
| Lac Qui Parle | 115,298                 | 0           | 115,298   | 94.900              | 92.967               | 109,418                       | 107,189   | 0                       | 0         | 109,418              | 107,189   |
| Lake          | 437,297                 | 327,438     | 764,736   | 157.596             | 134.963              | 689,163                       | 590,190   | 516,030                 | 441,921   | 1,205,193            | 1,032,110 |
| Lake/Woods    | 463,382                 | 7,963       | 471,345   | 139.115             | 111.792              | 644,634                       | 518,024   | 11,077                  | 8,902     | 655,711              | 526,926   |
| Le Sueur      | 51,367                  | 0           | 51,367    | 125.515             | 124.896              | 64,474                        | 64,156    | 0                       | 0         | 64,474               | 64,156    |
| Lincoln       | 42,247                  | 0           | 42,247    | 110.487             | 109.290              | 46,677                        | 46,172    | 0                       | 0         | 46,677               | 46,172    |
| Lyon          | 82,021                  | 0           | 82,021    | 102.655             | 102.093              | 84,199                        | 83,738    | 0                       | 0         | 84,199               | 83,738    |
| McLeod        | 41,386                  | 8           | 41,393    | 132.237             | 131.826              | 54,727                        | 54,557    | 10                      | 10        | 54,737               | 54,567    |
| Mahnomen      | 69,054                  | 11,500      | 80,554    | 155.852             | 149.513              | 107,623                       | 103,245   | 17,923                  | 17,194    | 125,546              | 120,439   |
| Marshall      | 183,465                 | 0           | 183,465   | 91.468              | 89.583               | 167,811                       | 164,353   | 0                       | 0         | 167,811              | 164,353   |
| Martin        | 29,139                  | 0           | 29,139    | 94.365              | 94.210               | 27,497                        | 27,452    | 0                       | 0         | 27,497               | 27,452    |

**Appendix 10. Estimated Cost of Ad Valorem Payments  
DNR and County Tax-Forfeit Land  
By County**

| County          | Estimated Tax Capacity* |                  |                   | Current<br>Tax Rate | Adjusted<br>Tax Rate | Estimated Ad Valorem Payments |                   |                         |                  |                      |                   |
|-----------------|-------------------------|------------------|-------------------|---------------------|----------------------|-------------------------------|-------------------|-------------------------|------------------|----------------------|-------------------|
|                 | DNR Land                | Co T-F Land      | Total             |                     |                      | DNR Land                      |                   | County Tax-Forfeit Land |                  | Total Estimated Cost |                   |
|                 |                         |                  |                   |                     |                      | Curr Rate                     | Adj Rate          | Curr Rate               | Adj Rate         | Curr Rate            | Adj Rate          |
| Meeker          | 30,331                  | 1,265            | 31,596            | 121.611             | 121.213              | 36,886                        | 36,765            | 1,538                   | 1,533            | 38,424               | 38,298            |
| Mille Lacs      | 159,450                 | 5,834            | 165,285           | 164.280             | 160.524              | 261,945                       | 255,956           | 9,585                   | 9,365            | 271,530              | 265,322           |
| Morrison        | 30,775                  | 4,620            | 35,395            | 138.930             | 138.519              | 42,756                        | 42,630            | 6,418                   | 6,399            | 49,174               | 49,029            |
| Mower           | 25,430                  | 46               | 25,476            | 136.401             | 136.196              | 34,687                        | 34,635            | 62                      | 62               | 34,749               | 34,697            |
| Murray          | 80,366                  | 0                | 80,366            | 100.410             | 99.293               | 80,696                        | 79,798            | 0                       | 0                | 80,696               | 79,798            |
| Nicollet        | 29,259                  | 232              | 29,492            | 126.844             | 126.552              | 37,114                        | 37,028            | 295                     | 294              | 37,409               | 37,323            |
| Nobles          | 35,254                  | 318              | 35,573            | 103.476             | 103.173              | 36,480                        | 36,373            | 329                     | 329              | 36,809               | 36,701            |
| Norman          | 45,824                  | 1,102            | 46,927            | 106.867             | 106.013              | 48,971                        | 48,580            | 1,178                   | 1,169            | 50,149               | 49,748            |
| Olmsted         | 58,204                  | 0                | 58,204            | 124.225             | 124.120              | 72,304                        | 72,243            | 0                       | 0                | 72,304               | 72,243            |
| Otter Tail      | 85,568                  | 3,278            | 88,846            | 114.010             | 113.602              | 97,556                        | 97,207            | 3,737                   | 3,724            | 101,293              | 100,931           |
| Pennington      | 11,986                  | 2,101            | 14,087            | 147.494             | 147.016              | 17,678                        | 17,621            | 3,100                   | 3,089            | 20,778               | 20,710            |
| Pine            | 468,055                 | 130,737          | 598,793           | 132.309             | 124.697              | 619,279                       | 583,651           | 172,977                 | 163,026          | 792,257              | 746,676           |
| Pipestone       | 22,344                  | 0                | 22,344            | 115.420             | 114.893              | 25,790                        | 25,672            | 0                       | 0                | 25,790               | 25,672            |
| Polk            | 87,936                  | 5,892            | 93,828            | 119.157             | 118.565              | 104,782                       | 104,261           | 7,021                   | 6,986            | 111,803              | 111,247           |
| Pope            | 26,911                  | 0                | 26,911            | 131.036             | 130.394              | 35,263                        | 35,090            | 0                       | 0                | 35,263               | 35,090            |
| Ramsey          | 43,350                  | 0                | 43,350            | 132.389             | 132.373              | 57,391                        | 57,384            | 0                       | 0                | 57,391               | 57,384            |
| Red Lake        | 8,150                   | 1,468            | 9,617             | 132.644             | 132.022              | 10,810                        | 10,759            | 1,947                   | 1,938            | 12,757               | 12,697            |
| Redwood         | 54,382                  | 123              | 54,505            | 102.765             | 102.305              | 55,885                        | 55,635            | 126                     | 126              | 56,012               | 55,761            |
| Renville        | 12,517                  | 0                | 12,517            | 89.304              | 89.229               | 11,178                        | 11,169            | 0                       | 0                | 11,178               | 11,169            |
| Rice            | 62,989                  | 0                | 62,989            | 125.999             | 125.633              | 79,366                        | 79,136            | 0                       | 0                | 79,366               | 79,136            |
| Rock            | 13,393                  | 0                | 13,393            | 98.942              | 98.727               | 13,252                        | 13,223            | 0                       | 0                | 13,252               | 13,223            |
| Roseau          | 311,061                 | 9,309            | 320,371           | 120.058             | 114.397              | 373,454                       | 355,845           | 11,177                  | 10,650           | 384,630              | 366,494           |
| St. Louis       | 1,281,164               | 1,971,003        | 3,252,167         | 149.287             | 143.414              | 1,912,612                     | 1,837,369         | 2,942,451               | 2,826,694        | 4,855,062            | 4,664,063         |
| Scott           | 100,227                 | 118              | 100,344           | 131.917             | 131.596              | 132,216                       | 131,894           | 155                     | 155              | 132,371              | 132,049           |
| Sherburne       | 64,083                  | 722              | 64,805            | 75.767              | 75.674               | 48,554                        | 48,494            | 547                     | 546              | 49,101               | 49,041            |
| Sibley          | 28,783                  | 393              | 29,175            | 116.826             | 116.377              | 33,625                        | 33,496            | 459                     | 457              | 34,085               | 33,954            |
| Stearns         | 33,510                  | 4,496            | 38,006            | 123.241             | 123.160              | 41,298                        | 41,271            | 5,541                   | 5,537            | 46,839               | 46,808            |
| Steele          | 30,869                  | 0                | 30,869            | 110.119             | 109.915              | 33,993                        | 33,930            | 0                       | 0                | 33,993               | 33,930            |
| Stevens         | 20,475                  | 0                | 20,475            | 113.423             | 112.964              | 23,223                        | 23,129            | 0                       | 0                | 23,223               | 23,129            |
| Swift           | 48,463                  | 0                | 48,463            | 129.266             | 128.118              | 62,646                        | 62,090            | 0                       | 0                | 62,646               | 62,090            |
| Todd            | 49,092                  | 6,745            | 55,837            | 150.213             | 148.974              | 73,742                        | 73,134            | 10,133                  | 10,049           | 83,875               | 83,183            |
| Traverse        | 1,876                   | 0                | 1,876             | 104.484             | 104.436              | 1,960                         | 1,959             | 0                       | 0                | 1,960                | 1,959             |
| Wabasha         | 103,762                 | 427              | 104,188           | 130.540             | 129.006              | 135,451                       | 133,859           | 557                     | 550              | 136,008              | 134,409           |
| Wadena          | 82,472                  | 14,545           | 97,017            | 154.972             | 151.201              | 127,808                       | 124,698           | 22,541                  | 21,992           | 150,349              | 146,691           |
| Waseca          | 48,714                  | 0                | 48,714            | 118.185             | 117.604              | 57,573                        | 57,289            | 0                       | 0                | 57,573               | 57,289            |
| Washington      | 194,330                 | 12,856           | 207,186           | 122.241             | 122.012              | 237,551                       | 237,106           | 15,715                  | 15,686           | 253,266              | 252,792           |
| Watsonwan       | 12,098                  | 0                | 12,098            | 117.921             | 117.714              | 14,267                        | 14,242            | 0                       | 0                | 14,267               | 14,242            |
| Wilkin          | 20,506                  | 0                | 20,506            | 113.947             | 113.515              | 23,367                        | 23,278            | 0                       | 0                | 23,367               | 23,278            |
| Winona          | 288,740                 | 2,465            | 291,205           | 118.861             | 117.057              | 343,200                       | 337,991           | 2,930                   | 2,885            | 346,129              | 340,876           |
| Wright          | 73,890                  | 612              | 74,503            | 111.484             | 111.312              | 82,376                        | 82,249            | 683                     | 682              | 83,058               | 82,930            |
| Yellow Medicine | 40,640                  | 1,501            | 42,141            | 112.562             | 111.899              | 45,746                        | 45,476            | 1,689                   | 1,679            | 47,435               | 47,155            |
| <b>Total</b>    | <b>13,258,583</b>       | <b>7,609,898</b> | <b>20,868,481</b> | <b>123.511</b>      | <b>122.707</b>       | <b>16,415,712</b>             | <b>15,426,943</b> | <b>9,666,914</b>        | <b>9,012,585</b> | <b>26,082,626</b>    | <b>24,439,529</b> |

\* Excludes estimated water frontage value.

**Appendix 1 - Estimated Ad Valorem Payments vs Current In-Lieu Payments  
By County**

| County        | DNR Land                         |                                   |                        |               | County T-F Land                  |                                   |                        |               | DNR & County T-F Land            |                                   |                        |               |                       |         |        |
|---------------|----------------------------------|-----------------------------------|------------------------|---------------|----------------------------------|-----------------------------------|------------------------|---------------|----------------------------------|-----------------------------------|------------------------|---------------|-----------------------|---------|--------|
|               | Estimated<br>Ad Valorem<br>Cost* | 1993<br>Total In-Lieu<br>Payments | Increase<br>(Decrease) | Pct<br>Change | Estimated<br>Ad Valorem<br>Cost* | 1993<br>Total In-Lieu<br>Payments | Increase<br>(Decrease) | Pct<br>Change | Estimated<br>Ad Valorem<br>Cost* | 1993<br>Total In-Lieu<br>Payments | Increase<br>(Decrease) | Pct<br>Change | Avg Per Acre Payments |         |        |
|               |                                  |                                   |                        |               |                                  |                                   |                        |               |                                  |                                   |                        |               | Ad Val                | In-lieu | +/-    |
| Aitkin        | 1,002,207                        | 271,872                           | 730,336                | 269%          | 600,260                          | 167,033                           | 433,227                | 259%          | 1,602,467                        | 438,905                           | 1,163,562              | 265%          | 2.61                  | 0.71    | 1.89   |
| Anoka         | 336,064                          | 49,754                            | 286,310                | 575%          | 13,239                           | 468                               | 12,771                 | 2729%         | 349,303                          | 50,222                            | 299,081                | 596%          | 19.03                 | 2.74    | 16.29  |
| Becker        | 266,272                          | 59,799                            | 206,473                | 345%          | 311,948                          | 56,684                            | 255,263                | 450%          | 578,220                          | 116,483                           | 461,737                | 396%          | 4.38                  | 0.88    | 3.50   |
| Beltrami      | 1,098,536                        | 335,493                           | 763,043                | 227%          | 717,597                          | 110,677                           | 606,920                | 548%          | 1,816,133                        | 446,170                           | 1,369,963              | 307%          | 2.55                  | 0.63    | 1.92   |
| Benton        | 15,243                           | 4,514                             | 10,729                 | 238%          | 0                                | 0                                 | 0                      | NA            | 15,243                           | 4,514                             | 10,729                 | 238%          | 8.36                  | 2.47    | 5.88   |
| Big Stone     | 37,856                           | 14,419                            | 23,437                 | 163%          | 0                                | 0                                 | 0                      | NA            | 37,856                           | 14,419                            | 23,437                 | 163%          | 4.64                  | 1.77    | 2.87   |
| Blue Earth    | 53,850                           | 13,078                            | 40,772                 | 312%          | 0                                | 0                                 | 0                      | NA            | 53,850                           | 13,078                            | 40,772                 | 312%          | 15.65                 | 3.80    | 11.85  |
| Brown         | 47,594                           | 9,558                             | 38,036                 | 398%          | 259                              | 26                                | 233                    | 886%          | 47,853                           | 9,584                             | 38,269                 | 399%          | 14.10                 | 2.82    | 11.27  |
| Carlton       | 274,974                          | 48,411                            | 226,563                | 468%          | 264,094                          | 55,285                            | 208,809                | 378%          | 539,068                          | 103,696                           | 435,372                | 420%          | 3.56                  | 0.68    | 2.87   |
| Carver        | 43,355                           | 3,381                             | 39,974                 | 1182%         | 504                              | 10                                | 494                    | 5070%         | 43,859                           | 3,391                             | 40,468                 | 1193%         | 41.49                 | 3.21    | 38.29  |
| Cass          | 693,184                          | 98,627                            | 594,557                | 603%          | 983,346                          | 191,391                           | 791,955                | 414%          | 1,676,531                        | 290,018                           | 1,386,513              | 478%          | 3.76                  | 0.65    | 3.11   |
| Chippewa      | 117,001                          | 18,692                            | 98,309                 | 526%          | 3,802                            | 228                               | 3,574                  | 1567%         | 120,803                          | 18,920                            | 101,883                | 538%          | 12.14                 | 1.90    | 10.24  |
| Chisago       | 199,094                          | 46,554                            | 152,540                | 328%          | 1,949                            | 152                               | 1,797                  | 1180%         | 201,042                          | 46,706                            | 154,336                | 330%          | 12.45                 | 2.89    | 9.56   |
| Clay          | 46,719                           | 19,745                            | 26,975                 | 137%          | 21                               | 5                                 | 16                     | 357%          | 46,740                           | 19,749                            | 26,991                 | 137%          | 6.28                  | 2.66    | 3.63   |
| Clearwater    | 203,634                          | 71,889                            | 131,744                | 183%          | 287,656                          | 67,609                            | 220,048                | 325%          | 491,290                          | 139,498                           | 351,792                | 252%          | 3.37                  | 0.96    | 2.42   |
| Cook          | 314,983                          | 57,863                            | 257,121                | 444%          | 16,235                           | 4,490                             | 11,745                 | 262%          | 331,218                          | 62,352                            | 268,866                | 431%          | 2.41                  | 0.45    | 1.96   |
| Cottonwood    | 80,466                           | 18,209                            | 62,258                 | 342%          | 756                              | 38                                | 719                    | 1917%         | 81,222                           | 18,246                            | 62,976                 | 345%          | 13.58                 | 3.05    | 10.53  |
| Crow Wing     | 133,134                          | 22,794                            | 110,340                | 484%          | 372,917                          | 76,074                            | 296,843                | 390%          | 506,052                          | 98,868                            | 407,184                | 412%          | 3.83                  | 0.75    | 3.08   |
| Dakota        | 91,815                           | 11,955                            | 79,860                 | 668%          | 3,461                            | 131                               | 3,330                  | 2537%         | 95,275                           | 12,086                            | 83,189                 | 688%          | 21.03                 | 2.67    | 18.36  |
| Dodge         | 9,702                            | 2,159                             | 7,543                  | 349%          | 0                                | 0                                 | 0                      | NA            | 9,702                            | 2,159                             | 7,543                  | 349%          | 12.31                 | 2.74    | 9.57   |
| Douglas       | 54,124                           | 16,411                            | 37,713                 | 230%          | 1,339                            | 251                               | 1,087                  | 433%          | 55,462                           | 16,662                            | 38,800                 | 233%          | 9.08                  | 2.73    | 6.35   |
| Faribault     | 22,226                           | 7,012                             | 15,214                 | 217%          | 0                                | 0                                 | 0                      | NA            | 22,226                           | 7,012                             | 15,214                 | 217%          | 8.94                  | 2.82    | 6.12   |
| Fillmore      | 77,466                           | 36,635                            | 40,831                 | 111%          | 43                               | 7                                 | 36                     | 537%          | 77,509                           | 36,642                            | 40,867                 | 112%          | 6.13                  | 2.90    | 3.23   |
| Freeborn      | 36,166                           | 6,495                             | 29,671                 | 457%          | 0                                | 0                                 | 0                      | NA            | 36,166                           | 6,495                             | 29,671                 | 457%          | 15.74                 | 2.83    | 12.92  |
| Goodhue       | 106,437                          | 24,477                            | 81,960                 | 335%          | 104                              | 6                                 | 98                     | 1634%         | 106,541                          | 24,483                            | 82,058                 | 335%          | 12.30                 | 2.83    | 9.47   |
| Grant         | 64,335                           | 10,335                            | 54,000                 | 522%          | 35                               | 3                                 | 32                     | 1082%         | 64,370                           | 10,338                            | 54,032                 | 523%          | 18.41                 | 2.96    | 15.45  |
| Hennepin      | 161,462                          | 2,382                             | 159,080                | 6679%         | 5,739                            | 32                                | 5,707                  | 17695%        | 167,201                          | 2,414                             | 164,787                | 6826%         | 132.38                | 1.91    | 130.47 |
| Houston       | 63,864                           | 38,358                            | 25,506                 | 66%           | 1,756                            | 151                               | 1,605                  | 1065%         | 65,619                           | 38,509                            | 27,110                 | 70%           | 4.68                  | 2.74    | 1.93   |
| Hubbard       | 420,901                          | 141,712                           | 279,189                | 197%          | 598,027                          | 102,922                           | 495,105                | 481%          | 1,018,928                        | 244,634                           | 774,294                | 317%          | 4.52                  | 1.09    | 3.44   |
| Isanti        | 72,782                           | 9,690                             | 63,092                 | 651%          | 2,752                            | 214                               | 2,538                  | 1188%         | 75,534                           | 9,904                             | 65,630                 | 663%          | 14.10                 | 1.85    | 12.25  |
| Itasca        | 1,294,400                        | 176,234                           | 1,118,166              | 634%          | 1,219,854                        | 222,339                           | 997,515                | 449%          | 2,514,254                        | 398,573                           | 2,115,681              | 531%          | 4.07                  | 0.65    | 3.43   |
| Jackson       | 61,222                           | 14,129                            | 47,093                 | 333%          | 80                               | 3                                 | 77                     | 2569%         | 61,302                           | 14,132                            | 47,170                 | 334%          | 17.17                 | 3.96    | 13.21  |
| Kanabec       | 129,939                          | 18,133                            | 111,806                | 617%          | 41,531                           | 7,748                             | 33,783                 | 436%          | 171,470                          | 25,881                            | 145,589                | 563%          | 5.00                  | 0.75    | 4.25   |
| Kandiyohi     | 89,732                           | 18,385                            | 71,347                 | 388%          | 7,359                            | 444                               | 6,915                  | 1557%         | 97,091                           | 18,829                            | 78,262                 | 416%          | 13.62                 | 2.64    | 10.98  |
| Kittson       | 111,987                          | 82,645                            | 29,342                 | 36%           | 2,163                            | 387                               | 1,776                  | 459%          | 114,150                          | 83,032                            | 31,118                 | 37%           | 1.84                  | 1.34    | 0.50   |
| Koochiching   | 1,002,030                        | 468,432                           | 533,598                | 114%          | 440,159                          | 214,271                           | 225,888                | 105%          | 1,442,189                        | 682,703                           | 759,486                | 111%          | 1.05                  | 0.50    | 0.55   |
| Lac Qui Parle | 109,418                          | 34,996                            | 74,422                 | 213%          | 0                                | 0                                 | 0                      | NA            | 109,418                          | 34,996                            | 74,422                 | 213%          | 6.22                  | 1.99    | 4.23   |
| Lake          | 689,163                          | 96,364                            | 592,800                | 615%          | 516,030                          | 112,175                           | 403,855                | 360%          | 1,205,193                        | 208,538                           | 996,655                | 478%          | 3.62                  | 0.63    | 2.99   |
| Lake/Woods    | 644,634                          | 399,303                           | 245,331                | 61%           | 11,077                           | 1,976                             | 9,102                  | 461%          | 655,711                          | 401,278                           | 254,433                | 63%           | 1.49                  | 0.91    | 0.58   |
| Le Sueur      | 64,474                           | 11,054                            | 53,420                 | 483%          | 0                                | 0                                 | 0                      | NA            | 64,474                           | 11,054                            | 53,420                 | 483%          | 16.86                 | 2.89    | 13.97  |
| Lincoln       | 46,677                           | 23,525                            | 23,152                 | 98%           | 0                                | 0                                 | 0                      | NA            | 46,677                           | 23,525                            | 23,152                 | 98%           | 6.04                  | 3.05    | 3.00   |
| Lyon          | 84,199                           | 34,266                            | 49,933                 | 146%          | 0                                | 0                                 | 0                      | NA            | 84,199                           | 34,266                            | 49,933                 | 146%          | 8.03                  | 3.27    | 4.76   |
| McLeod        | 54,727                           | 7,789                             | 46,938                 | 603%          | 10                               | 1                                 | 9                      | 1236%         | 54,737                           | 7,790                             | 46,947                 | 603%          | 20.45                 | 2.91    | 17.54  |
| Mahnomen      | 107,623                          | 27,308                            | 80,315                 | 294%          | 17,923                           | 3,374                             | 14,549                 | 431%          | 125,546                          | 30,681                            | 94,865                 | 309%          | 3.41                  | 0.83    | 2.58   |
| Marshall      | 167,811                          | 92,186                            | 75,625                 | 82%           | 0                                | 0                                 | 0                      | NA            | 167,811                          | 92,186                            | 75,625                 | 82%           | 1.45                  | 0.79    | 0.65   |
| Martin        | 27,497                           | 10,345                            | 17,152                 | 166%          | 0                                | 0                                 | 0                      | NA            | 27,497                           | 10,345                            | 17,152                 | 166%          | 12.71                 | 4.78    | 7.93   |
| Meeker        | 36,886                           | 7,989                             | 28,897                 | 362%          | 1,538                            | 62                                | 1,476                  | 2371%         | 38,424                           | 8,051                             | 30,373                 | 377%          | 13.82                 | 2.90    | 10.92  |
| Mille Lacs    | 261,945                          | 54,930                            | 207,015                | 377%          | 9,585                            | 2,022                             | 7,563                  | 374%          | 271,530                          | 56,952                            | 214,578                | 377%          | 4.07                  | 0.85    | 3.22   |
| Morrison      | 42,756                           | 15,495                            | 27,262                 | 176%          | 6,418                            | 776                               | 5,643                  | 728%          | 49,174                           | 16,270                            | 32,904                 | 202%          | 4.99                  | 1.65    | 3.34   |
| Mower         | 34,687                           | 5,209                             | 29,479                 | 566%          | 62                               | 2                                 | 60                     | 2661%         | 34,749                           | 5,211                             | 29,538                 | 567%          | 18.33                 | 2.75    | 15.58  |
| Murray        | 80,696                           | 30,876                            | 49,820                 | 161%          | 0                                | 0                                 | 0                      | NA            | 80,696                           | 30,876                            | 49,820                 | 161%          | 8.71                  | 3.33    | 5.38   |
| Nicollet      | 37,114                           | 10,743                            | 26,371                 | 245%          | 295                              | 18                                | 277                    | 1538%         | 37,409                           | 10,761                            | 26,648                 | 248%          | 14.42                 | 4.15    | 10.27  |
| Nobles        | 36,480                           | 11,415                            | 25,065                 | 220%          | 329                              | 44                                | 286                    | 657%          | 36,809                           | 11,458                            | 25,351                 | 221%          | 14.99                 | 4.67    | 10.32  |
| Norman        | 48,971                           | 17,038                            | 31,933                 | 187%          | 1,178                            | 176                               | 1,002                  | 568%          | 50,149                           | 17,214                            | 32,935                 | 191%          | 7.63                  | 2.62    | 5.01   |
| Olmsted       | 72,304                           | 9,497                             | 62,807                 | 661%          | 0                                | 0                                 | 0                      | NA            | 72,304                           | 9,497                             | 62,807                 | 661%          | 19.78                 | 2.60    | 17.18  |
| Otter Tail    | 97,556                           | 55,839                            | 41,717                 | 75%           | 3,737                            | 615                               | 3,122                  | 508%          | 101,293                          | 56,454                            | 44,839                 | 79%           | 4.40                  | 2.45    | 1.95   |
| Pennington    | 17,678                           | 9,969                             | 7,709                  | 77%           | 3,100                            | 1,680                             | 1,420                  | 84%           | 20,778                           | 11,649                            | 9,129                  | 78%           | 2.66                  | 1.49    | 1.17   |

**Appendix 11. Estimated Ad Valorem Payments vs Current In-Lieu Payments  
By County**

| County          | DNR Land                         |                                   |                        |               | County T-F Land                  |                                   |                        |               | DNR & County T-F Land            |                                   |                        |               |                       |         |        |
|-----------------|----------------------------------|-----------------------------------|------------------------|---------------|----------------------------------|-----------------------------------|------------------------|---------------|----------------------------------|-----------------------------------|------------------------|---------------|-----------------------|---------|--------|
|                 | Estimated<br>Ad Valorem<br>Cost* | 1993<br>Total In-Lieu<br>Payments | Increase<br>(Decrease) | Pct<br>Change | Estimated<br>Ad Valorem<br>Cost* | 1993<br>Total In-Lieu<br>Payments | Increase<br>(Decrease) | Pct<br>Change | Estimated<br>Ad Valorem<br>Cost* | 1993<br>Total In-Lieu<br>Payments | Increase<br>(Decrease) | Pct<br>Change | Avg Per Acre Payments |         |        |
|                 |                                  |                                   |                        |               |                                  |                                   |                        |               |                                  |                                   |                        |               | Ad Val                | In-lieu | +/-    |
| Pine            | 619,279                          | 124,903                           | 494,377                | 396%          | 172,977                          | 37,511                            | 135,467                | 361%          | 792,257                          | 162,413                           | 629,844                | 388%          | 3.37                  | 0.69    | 2.68   |
| Pipestone       | 25,790                           | 6,440                             | 19,350                 | 300%          | 0                                | 0                                 | 0                      | NA            | 25,790                           | 6,440                             | 19,350                 | 300%          | 10.92                 | 2.73    | 8.20   |
| Polk            | 104,782                          | 48,908                            | 55,875                 | 114%          | 7,021                            | 1,427                             | 5,594                  | 392%          | 111,803                          | 50,334                            | 61,469                 | 122%          | 5.11                  | 2.30    | 2.81   |
| Pope            | 35,263                           | 13,100                            | 22,163                 | 169%          | 0                                | 0                                 | 0                      | NA            | 35,263                           | 13,100                            | 22,163                 | 169%          | 7.13                  | 2.65    | 4.48   |
| Ramsey          | 57,391                           | 15,150                            | 42,241                 | 279%          | 0                                | 0                                 | 0                      | NA            | 57,391                           | 15,150                            | 42,241                 | 279%          | 171.32                | 45.22   | 126.09 |
| Red Lake        | 10,810                           | 7,153                             | 3,657                  | 51%           | 1,947                            | 358                               | 1,589                  | 444%          | 12,757                           | 7,511                             | 5,246                  | 70%           | 3.53                  | 2.08    | 1.45   |
| Redwood         | 55,885                           | 14,817                            | 41,069                 | 277%          | 126                              | 5                                 | 121                    | 2303%         | 56,012                           | 14,822                            | 41,190                 | 278%          | 13.90                 | 3.68    | 10.22  |
| Renville        | 11,178                           | 3,920                             | 7,258                  | 185%          | 0                                | 0                                 | 0                      | NA            | 11,178                           | 3,920                             | 7,258                  | 185%          | 12.28                 | 4.31    | 7.98   |
| Rice            | 79,366                           | 9,529                             | 69,837                 | 733%          | 0                                | 0                                 | 0                      | NA            | 79,366                           | 9,529                             | 69,837                 | 733%          | 19.24                 | 2.31    | 16.93  |
| Rock            | 13,252                           | 4,716                             | 8,536                  | 181%          | 0                                | 0                                 | 0                      | NA            | 13,252                           | 4,716                             | 8,536                  | 181%          | 8.43                  | 3.00    | 5.43   |
| Roseau          | 373,454                          | 236,508                           | 136,946                | 58%           | 11,177                           | 6,239                             | 4,938                  | 79%           | 384,630                          | 242,746                           | 141,884                | 58%           | 1.43                  | 0.91    | 0.53   |
| St. Louis       | 1,912,612                        | 279,234                           | 1,633,378              | 585%          | 2,942,451                        | 674,102                           | 2,268,348              | 336%          | 4,855,062                        | 953,336                           | 3,901,726              | 408%          | 3.35                  | 0.66    | 2.70   |
| Scott           | 132,216                          | 15,388                            | 116,829                | 759%          | 155                              | 8                                 | 148                    | 1968%         | 132,371                          | 15,395                            | 116,976                | 760%          | 25.24                 | 2.94    | 22.31  |
| Sherburne       | 48,554                           | 12,136                            | 36,419                 | 300%          | 547                              | 74                                | 473                    | 644%          | 49,101                           | 12,209                            | 36,892                 | 302%          | 7.26                  | 1.80    | 5.45   |
| Sibley          | 33,625                           | 5,051                             | 28,575                 | 566%          | 459                              | 20                                | 439                    | 2167%         | 34,085                           | 5,071                             | 29,014                 | 572%          | 17.97                 | 2.67    | 15.29  |
| Stearns         | 41,298                           | 8,981                             | 32,318                 | 360%          | 5,541                            | 542                               | 4,998                  | 922%          | 46,839                           | 9,523                             | 37,316                 | 392%          | 10.29                 | 2.09    | 8.19   |
| Steele          | 33,993                           | 6,358                             | 27,635                 | 435%          | 0                                | 0                                 | 0                      | NA            | 33,993                           | 6,358                             | 27,635                 | 435%          | 16.59                 | 3.10    | 13.49  |
| Stevens         | 23,223                           | 9,785                             | 13,438                 | 137%          | 0                                | 0                                 | 0                      | NA            | 23,223                           | 9,785                             | 13,438                 | 137%          | 8.55                  | 3.60    | 4.95   |
| Swift           | 62,646                           | 22,029                            | 40,617                 | 184%          | 0                                | 0                                 | 0                      | NA            | 62,646                           | 22,029                            | 40,617                 | 184%          | 6.97                  | 2.45    | 4.52   |
| Todd            | 73,742                           | 20,571                            | 53,172                 | 258%          | 10,133                           | 968                               | 9,164                  | 946%          | 83,875                           | 21,539                            | 62,336                 | 289%          | 6.32                  | 1.62    | 4.70   |
| Traverse        | 1,960                            | 754                               | 1,206                  | 160%          | 0                                | 0                                 | 0                      | NA            | 1,960                            | 754                               | 1,206                  | 160%          | 6.64                  | 2.56    | 4.09   |
| Wabasha         | 135,451                          | 48,184                            | 87,267                 | 181%          | 557                              | 42                                | 515                    | 1226%         | 136,008                          | 48,226                            | 87,782                 | 182%          | 8.20                  | 2.91    | 5.29   |
| Wadena          | 127,808                          | 20,182                            | 107,627                | 533%          | 22,541                           | 3,167                             | 19,374                 | 612%          | 150,349                          | 23,348                            | 127,001                | 544%          | 4.74                  | 0.74    | 4.00   |
| Waseca          | 57,573                           | 18,470                            | 39,103                 | 212%          | 0                                | 0                                 | 0                      | NA            | 57,573                           | 18,470                            | 39,103                 | 212%          | 29.92                 | 9.60    | 20.32  |
| Washington      | 237,551                          | 12,555                            | 224,996                | 1792%         | 15,715                           | 334                               | 15,381                 | 4609%         | 253,266                          | 12,889                            | 240,377                | 1865%         | 46.07                 | 2.34    | 43.72  |
| Watsonwan       | 14,267                           | 2,883                             | 11,384                 | 395%          | 0                                | 0                                 | 0                      | NA            | 14,267                           | 2,883                             | 11,384                 | 395%          | 14.32                 | 2.89    | 11.43  |
| Wilkin          | 23,367                           | 15,593                            | 7,774                  | 50%           | 0                                | 0                                 | 0                      | NA            | 23,367                           | 15,593                            | 7,774                  | 50%           | 4.32                  | 2.88    | 1.44   |
| Winona          | 343,200                          | 98,766                            | 244,433                | 247%          | 2,930                            | 169                               | 2,761                  | 1636%         | 346,129                          | 98,935                            | 247,194                | 250%          | 10.20                 | 2.92    | 7.29   |
| Wright          | 82,376                           | 17,184                            | 65,191                 | 379%          | 683                              | 70                                | 613                    | 879%          | 83,058                           | 17,254                            | 65,804                 | 381%          | 13.60                 | 2.83    | 10.78  |
| Yellow Medicine | 45,746                           | 14,531                            | 31,214                 | 215%          | 1,689                            | 121                               | 1,568                  | 1299%         | 47,435                           | 14,652                            | 32,783                 | 224%          | 9.44                  | 2.92    | 6.53   |
| Total           | 16,415,712                       | 4,330,138                         | 12,085,574             | 279%          | 9,666,914                        | 2,127,151                         | 7,539,763              | 354%          | 26,082,626                       | 6,457,289                         | 19,625,337             | 304%          | 3.18                  | 0.79    | 2.40   |

\* Assumes current (payable 1993) tax rates.

MIN DNR, Bureau of Real Estate Management

## Appendix 12. Current In-Lieu Payments vs Inflation-Adjusted and Ad Valorem Payment Alternatives By County

| County        | 1993       | Current In-Lieu* |                  | Inflation-Adjusted** |                  |              | Est Ad Valorem |                  |              |
|---------------|------------|------------------|------------------|----------------------|------------------|--------------|----------------|------------------|--------------|
|               | PILT Acres | Total Payment    | Average Per Acre | Total Payment        | Average Per Acre | Pct Increase | Total Payment  | Average Per Acre | Pct Increase |
| Aitkin        | 614,025    | 438,905          | 0.71             | 628,487              | 1.02             | 43%          | 1,602,467      | 2.61             | 265%         |
| Anoka         | 18,355     | 50,222           | 2.74             | 79,049               | 4.31             | 57%          | 349,303        | 19.03            | 596%         |
| Becker        | 132,051    | 116,483          | 0.88             | 183,344              | 1.39             | 57%          | 578,220        | 4.38             | 396%         |
| Beltrami      | 711,928    | 446,170          | 0.63             | 634,987              | 0.89             | 42%          | 1,816,133      | 2.55             | 307%         |
| Benton        | 1,824      | 4,514            | 2.47             | 7,105                | 3.90             | 57%          | 15,243         | 8.36             | 238%         |
| Big Stone     | 8,154      | 14,419           | 1.77             | 22,696               | 2.78             | 57%          | 37,856         | 4.64             | 163%         |
| Blue Earth    | 3,441      | 13,078           | 3.80             | 16,042               | 4.66             | 23%          | 53,850         | 15.65            | 312%         |
| Brown         | 3,395      | 9,584            | 2.82             | 15,085               | 4.44             | 57%          | 47,853         | 14.10            | 399%         |
| Carlton       | 151,633    | 103,696          | 0.68             | 163,218              | 1.08             | 57%          | 539,068        | 3.56             | 420%         |
| Carver        | 1,057      | 3,391            | 3.21             | 4,908                | 4.64             | 45%          | 43,859         | 41.49            | 1193%        |
| Cass          | 445,876    | 290,018          | 0.65             | 456,488              | 1.02             | 57%          | 1,676,531      | 3.76             | 478%         |
| Chippewa      | 9,948      | 18,920           | 1.90             | 29,780               | 2.99             | 57%          | 120,803        | 12.14            | 538%         |
| Chisago       | 16,149     | 46,706           | 2.89             | 71,616               | 4.43             | 53%          | 201,042        | 12.45            | 330%         |
| Clay          | 7,437      | 19,749           | 2.66             | 31,085               | 4.18             | 57%          | 46,740         | 6.28             | 137%         |
| Clearwater    | 145,623    | 139,498          | 0.96             | 219,570              | 1.51             | 57%          | 491,290        | 3.37             | 252%         |
| Cook          | 137,233    | 62,352           | 0.45             | 98,142               | 0.72             | 57%          | 331,218        | 2.41             | 431%         |
| Cottonwood    | 5,983      | 18,246           | 3.05             | 24,543               | 4.10             | 35%          | 81,222         | 13.58            | 345%         |
| Crow Wing     | 132,136    | 98,868           | 0.75             | 155,618              | 1.18             | 57%          | 506,052        | 3.83             | 412%         |
| Dakota        | 4,530      | 12,086           | 2.67             | 19,023               | 4.20             | 57%          | 95,275         | 21.03            | 688%         |
| Dodge         | 788        | 2,159            | 2.74             | 3,398                | 4.31             | 57%          | 9,702          | 12.31            | 349%         |
| Douglas       | 6,109      | 16,662           | 2.73             | 26,226               | 4.29             | 57%          | 55,462         | 9.08             | 233%         |
| Faribault     | 2,487      | 7,012            | 2.82             | 11,037               | 4.44             | 57%          | 22,226         | 8.94             | 217%         |
| Fillmore      | 12,653     | 36,642           | 2.90             | 57,675               | 4.56             | 57%          | 77,509         | 6.13             | 112%         |
| Freeborn      | 2,297      | 6,495            | 2.83             | 10,223               | 4.45             | 57%          | 36,166         | 15.74            | 457%         |
| Goodhue       | 8,663      | 24,483           | 2.83             | 38,536               | 4.45             | 57%          | 106,541        | 12.30            | 335%         |
| Grant         | 3,497      | 10,338           | 2.96             | 16,272               | 4.65             | 57%          | 64,370         | 18.41            | 523%         |
| Hennepin      | 1,263      | 2,414            | 1.91             | 3,800                | 3.01             | 57%          | 167,201        | 132.38           | 6826%        |
| Houston       | 14,036     | 38,509           | 2.74             | 60,613               | 4.32             | 57%          | 65,619         | 4.68             | 70%          |
| Island        | 225,300    | 244,634          | 1.09             | 385,054              | 1.71             | 57%          | 1,018,928      | 4.52             | 317%         |
| Jacobi        | 5,357      | 9,904            | 1.85             | 15,589               | 2.91             | 57%          | 75,534         | 14.10            | 663%         |
| Jasper        | 617,119    | 398,573          | 0.65             | 627,354              | 1.02             | 57%          | 2,514,254      | 4.07             | 531%         |
| Jackson       | 3,570      | 14,132           | 3.96             | 16,666               | 4.67             | 18%          | 61,302         | 17.17            | 334%         |
| Kanabec       | 34,290     | 25,881           | 0.75             | 40,737               | 1.19             | 57%          | 171,470        | 5.00             | 563%         |
| Kandiyohi     | 7,128      | 18,829           | 2.64             | 29,637               | 4.16             | 57%          | 97,091         | 13.62            | 416%         |
| Kittson       | 62,051     | 83,032           | 1.34             | 130,692              | 2.11             | 57%          | 114,150        | 1.84             | 37%          |
| Koochiching   | 1,377,684  | 682,703          | 0.50             | 1,042,619            | 0.76             | 53%          | 1,442,189      | 1.05             | 111%         |
| Lac Qui Parle | 17,583     | 34,996           | 1.99             | 55,084               | 3.13             | 57%          | 109,418        | 6.22             | 213%         |
| Lake          | 333,264    | 208,538          | 0.63             | 328,239              | 0.98             | 57%          | 1,205,193      | 3.62             | 478%         |
| Lake/Woods    | 441,239    | 401,278          | 0.91             | 498,761              | 1.13             | 24%          | 655,711        | 1.49             | 63%          |
| Le Sueur      | 3,823      | 11,054           | 2.89             | 17,399               | 4.55             | 57%          | 64,474         | 16.86            | 483%         |
| Lincoln       | 7,724      | 23,525           | 3.05             | 34,870               | 4.51             | 48%          | 46,677         | 6.04             | 98%          |
| Lyon          | 10,491     | 34,266           | 3.27             | 49,393               | 4.71             | 44%          | 84,199         | 8.03             | 146%         |
| McLeod        | 2,677      | 7,790            | 2.91             | 12,261               | 4.58             | 57%          | 54,737         | 20.45            | 603%         |
| Mahnomen      | 36,783     | 30,681           | 0.83             | 47,993               | 1.30             | 56%          | 125,546        | 3.41             | 309%         |
| Marshall      | 115,959    | 92,186           | 0.79             | 143,281              | 1.24             | 55%          | 167,811        | 1.45             | 82%          |
| Martin        | 2,164      | 10,345           | 4.78             | 10,345               | 4.78             | 0%           | 27,497         | 12.71            | 166%         |
| Meeker        | 2,781      | 8,051            | 2.90             | 12,672               | 4.56             | 57%          | 38,424         | 13.82            | 377%         |
| Mille Lacs    | 66,647     | 56,952           | 0.85             | 89,642               | 1.35             | 57%          | 271,530        | 4.07             | 377%         |
| Morrison      | 9,856      | 16,270           | 1.65             | 25,609               | 2.60             | 57%          | 49,174         | 4.99             | 202%         |
| Mower         | 1,896      | 5,211            | 2.75             | 8,202                | 4.33             | 57%          | 34,749         | 18.33            | 567%         |
| Murray        | 9,266      | 30,876           | 3.33             | 43,754               | 4.72             | 42%          | 80,696         | 8.71             | 161%         |
| Nicollet      | 2,595      | 10,761           | 4.15             | 11,164               | 4.30             | 4%           | 37,409         | 14.42            | 248%         |
| Nobles        | 2,456      | 11,458           | 4.67             | 11,458               | 4.67             | 0%           | 36,809         | 14.99            | 221%         |
| Norman        | 6,574      | 17,214           | 2.62             | 27,095               | 4.12             | 57%          | 50,149         | 7.63             | 191%         |
| Olmsted       | 3,656      | 9,497            | 2.60             | 14,289               | 3.91             | 50%          | 72,304         | 19.78            | 661%         |
| Otter Tail    | 22,996     | 56,454           | 2.45             | 88,859               | 3.86             | 57%          | 101,293        | 4.40             | 79%          |
| Pennington    | 7,810      | 11,649           | 1.49             | 18,336               | 2.35             | 57%          | 20,778         | 2.66             | 78%          |
| Pine          | 235,296    | 162,413          | 0.69             | 255,638              | 1.09             | 57%          | 792,257        | 3.37             | 388%         |
| Pipestone     | 2,361      | 6,440            | 2.73             | 10,137               | 4.29             | 57%          | 25,790         | 10.92            | 300%         |
| Polk          | 21,882     | 50,334           | 2.30             | 79,226               | 3.62             | 57%          | 111,803        | 5.11             | 122%         |
| Ramsey        | 4,944      | 13,100           | 2.65             | 20,619               | 4.17             | 57%          | 35,263         | 7.13             | 169%         |
| Red Lake      | 335        | 15,150           | 45.22            | 15,150               | 45.22            | 0%           | 57,391         | 171.32           | 279%         |
| Redwood       | 3,613      | 7,511            | 2.08             | 11,822               | 3.27             | 57%          | 12,757         | 3.53             | 70%          |
| St. Louis     | 4,031      | 14,822           | 3.68             | 18,546               | 4.60             | 25%          | 56,012         | 13.90            | 278%         |

## Appendix 12. Current In-Lieu Payments vs Inflation-Adjusted and Ad Valorem Payment Alternatives By County

| County          | 1993<br>PILT<br>Acres | Current In-Lieu* |                     | Inflation-Adjusted** |                     |                 | Est Ad Valorem    |                     |                 |
|-----------------|-----------------------|------------------|---------------------|----------------------|---------------------|-----------------|-------------------|---------------------|-----------------|
|                 |                       | Total<br>Payment | Average<br>Per Acre | Total<br>Payment     | Average<br>Per Acre | Pct<br>Increase | Total<br>Payment  | Average<br>Per Acre | Pct<br>Increase |
| Renville        | 910                   | 3,920            | 4.31                | 4,297                | 4.72                | 10%             | 11,178            | 12.28               | 185%            |
| Rice            | 4,126                 | 9,529            | 2.31                | 14,736               | 3.57                | 55%             | 79,366            | 19.24               | 733%            |
| Rock            | 1,572                 | 4,716            | 3.00                | 7,423                | 4.72                | 57%             | 13,252            | 8.43                | 181%            |
| Roseau          | 268,064               | 242,746          | 0.91                | 322,919              | 1.20                | 33%             | 384,630           | 1.43                | 58%             |
| St. Louis       | 1,447,601             | 953,336          | 0.66                | 1,500,551            | 1.04                | 57%             | 4,855,062         | 3.35                | 409%            |
| Scott           | 5,244                 | 15,395           | 2.94                | 24,232               | 4.62                | 57%             | 132,371           | 25.24               | 760%            |
| Sherburne       | 6,767                 | 12,209           | 1.80                | 19,217               | 2.84                | 57%             | 49,101            | 7.26                | 302%            |
| Sibley          | 1,897                 | 5,071            | 2.67                | 7,982                | 4.21                | 57%             | 34,085            | 17.97               | 572%            |
| Stearns         | 4,554                 | 9,523            | 2.09                | 14,989               | 3.29                | 57%             | 46,839            | 10.29               | 392%            |
| Steele          | 2,049                 | 6,358            | 3.10                | 9,357                | 4.57                | 47%             | 33,993            | 16.59               | 435%            |
| Stevens         | 2,715                 | 9,785            | 3.60                | 12,808               | 4.72                | 31%             | 23,223            | 8.55                | 137%            |
| Swift           | 8,988                 | 22,029           | 2.45                | 33,145               | 3.69                | 50%             | 62,646            | 6.97                | 184%            |
| Todd            | 13,264                | 21,539           | 1.62                | 33,902               | 2.56                | 57%             | 83,875            | 6.32                | 289%            |
| Traverse        | 295                   | 754              | 2.56                | 1,187                | 4.02                | 57%             | 1,960             | 6.64                | 160%            |
| Wabasha         | 16,581                | 48,226           | 2.91                | 75,908               | 4.58                | 57%             | 136,008           | 8.20                | 182%            |
| Wadena          | 31,752                | 23,348           | 0.74                | 36,750               | 1.16                | 57%             | 150,349           | 4.74                | 544%            |
| Waseca          | 1,924                 | 18,470           | 9.60                | 18,470               | 9.60                | 0%              | 57,573            | 29.92               | 212%            |
| Washington      | 5,498                 | 12,889           | 2.34                | 20,287               | 3.69                | 57%             | 253,266           | 46.07               | 1865%           |
| Watonwan        | 996                   | 2,883            | 2.89                | 4,538                | 4.56                | 57%             | 14,267            | 14.32               | 395%            |
| Wilkin          | 5,409                 | 15,593           | 2.88                | 23,190               | 4.29                | 49%             | 23,367            | 4.32                | 50%             |
| Winona          | 33,923                | 98,935           | 2.92                | 155,724              | 4.59                | 57%             | 346,129           | 10.20               | 250%            |
| Wright          | 6,107                 | 17,254           | 2.83                | 27,158               | 4.45                | 57%             | 83,058            | 13.60               | 381%            |
| Yellow Medicine | 5,024                 | 14,652           | 2.92                | 23,062               | 4.59                | 57%             | 47,435            | 9.44                | 224%            |
| <b>Total</b>    | <b>8,191,032</b>      | <b>6,457,289</b> | <b>0.79</b>         | <b>9,728,590</b>     | <b>1.19</b>         | <b>51%</b>      | <b>26,082,626</b> | <b>3.18</b>         | <b>304%</b>     |

\* Includes payments under MS 477A as well as MS 84A.51, MS 89.036, MS 97A.061 and MS 272.68.

\*\* Assumes 57.4% increase in MS 477A per-acre amounts for inflation from 1979 to 1993, based on Producer Price Index - Finished Goods.  
Total county payment may increase by less than 57.4% due to other payments included in total (see note above).

### **Appendix 13.**

#### **Inflation Adjustment of In-Lieu Payments**

##### **Inflation in Producer Prices, 1979 to 1993**

(Source: PPI-Finished Goods, Federal Reserve Bulletin)

| <u>Year</u> | <u>Index<br/>(1982-84=100)</u> | <u>Annual<br/>(% Chg)</u> | <u>Cumm<br/>(% Chg)</u> |
|-------------|--------------------------------|---------------------------|-------------------------|
| 1979        | 78.7                           |                           |                         |
| 1980        | 89.8                           | 14.1%                     | 14.1%                   |
| 1981        | 98.0                           | 9.2%                      | 24.5%                   |
| 1982        | 100.0                          | 2.0%                      | 27.0%                   |
| 1983        | 101.3                          | 1.3%                      | 28.7%                   |
| 1984        | 103.7                          | 2.4%                      | 31.7%                   |
| 1985        | 103.1                          | -0.5%                     | 31.0%                   |
| 1986        | 100.2                          | -2.9%                     | 27.3%                   |
| 1987        | 102.8                          | 2.6%                      | 30.6%                   |
| 1988        | 108.0                          | 5.1%                      | 37.2%                   |
| 1989        | 113.5                          | 5.1%                      | 44.2%                   |
| 1990        | 119.2                          | 5.0%                      | 51.4%                   |
| 1991        | 121.7                          | 2.1%                      | 54.6%                   |
| 1992        | 123.2                          | 1.2%                      | 56.5%                   |
| 1993 *      | 123.9                          | 0.6%                      | 57.4%                   |

\* Sept., 1993

#### **Adjusted In-Lieu Payments Per Acre**

To adjust the per-acre payment rates in MS 477A, increase them by the percentage indicated above, 57.4 percent, as follows:

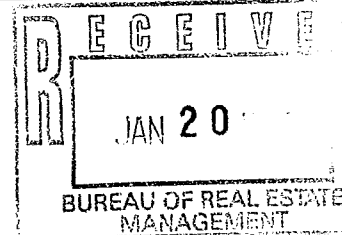
|                         | <u>MS 477A<br/>Amount</u> | <u>Increase<br/>(57.4 %)</u> | <u>Adjusted<br/>Amount</u> |
|-------------------------|---------------------------|------------------------------|----------------------------|
| Acquired DNR Land       | \$3.00                    | \$1.72                       | \$4.72                     |
| County Tax-Forfeit Land | \$0.75                    | \$0.43                       | \$1.18                     |
| Other DNR Land          | \$0.375                   | \$0.215                      | \$0.59                     |



COPY



**LAKE OF THE WOODS COUNTY**  
**BOARD OF COMMISSIONERS**



January 13, 1994

Honorable Representative Jim Tunheim  
351 State Office Building  
St. Paul, MN 55155

Honorable Senator LeRoy Stumpf  
306 State Capitol Building  
St. Paul, MN 55155

Gentlemen:

As you are aware, Chapter 172, Laws of 1993, Section 5, Subdivision 9 directed the Department of Natural Resources to compare the current in-lieu payment on DNR and county-administered state lands to the amount that would be needed to make ad valorem (real estate) tax payments on the value of these state lands. Although some counties may find this a desirable pursuit, it most certainly would not be the case for Lake of the Woods County.

Attached to this letter is our analysis of the effect of an ad valorem system on Lake of the Woods County. The Department of Natural Resources, in their report to the legislature, used four different classification rates in their examples. Therefore, we have provided an analysis using these four rates. On pages three and four of the analysis, it is clear to see that Lake of the Woods County stands to lose a considerable amount of revenue, even under the most favorable of rates.

Additionally, it has been proposed that, under the ad valorem system, the townships would be responsible for fire protection and road and bridge services. In the case of unorganized territory (all townships in Lake of the Woods County are unorganized), the county would be responsible.

Lake of the Woods County contains a vast expanse of forested and wildlife management state lands (490,668 acres). The estimated cost for the DNR to provide these services in Lake of the Woods County last year was \$282,210.00. As you can see from our analysis, revenues derived from the townships under an ad valorem system would not begin to cover these costs.

January 13, 1994

While initially it appears that the school districts would gain from this proposal, in fact, the increased tax capacity would have an adverse effect on their state aid formula and their capital outlay fund (consolidated conservation payments are currently dedicated to the capital fund).

We appreciate the need to simplify the payment system, but simply can not accept the burden the proposed ad valorem system would place upon the taxpayers of Lake of the Woods County. It is our opinion that the consolidated conservation payment (M.S. 84A.51) is not PILT and should not be considered for elimination as a part of this proposal. Please consider these factors when the issue comes before you.

Feel free to call me or the County Auditor at (218) 634-2836 for clarification or further information.

Sincerely,



Robert Sutherland, Chairman  
Lake of the Woods County Board

cc: Senator Bob Lessard  
Representative Dave Battaglia  
Senator Doug Johnson  
DNR Commissioner Rod Sando  
Ron Nargang  
James Lawler  
John Helmberger

LAKE OF THE WOODS COUNTY  
P.I.L.T. / AD VALOREM ANALYSIS  
Based on FY 1993 payments

\*\*\*\*\*

STATE LANDS

Acres in L/W County

|                                   |         |
|-----------------------------------|---------|
| Acquired                          | 1,287   |
| Consolidated Conservation         | 437,318 |
| County Tax-Forfeit                | 2,634   |
| L.U.P. (Land Utilization Project) | 49,429  |
|                                   | -----   |
| Total Acres                       | 490,668 |
|                                   | =====   |

Assessor's Estimated Market Value

|                                |              |
|--------------------------------|--------------|
| Total for all state land types | \$26,084,300 |
|                                | =====        |

\*\*\*\*\*

PAYMENTS UNDER CURRENT PAYMENT SYSTEM

| <u>Payment type</u>       | <u>County</u>        | <u>School</u> | <u>Tw</u> | <u>RDC</u> | <u>Total</u> |
|---------------------------|----------------------|---------------|-----------|------------|--------------|
| Public Hntg. (MS 97A.061) | 304.42               | 318.14        | 42.86     | 2.08       | 667.50       |
| Con-Con (MS 84A.51)       | 141,658.54           | 94,439.02     |           |            | 236,097.56   |
| State Forest (MS 89.036)  | ----- repealed ----- |               |           |            |              |
| PILT (MS 477A.11-14)      | 185,664.00           |               |           |            | 185,664.00   |
|                           | -----                |               |           |            |              |
| TOTAL                     | 327,626.96           | 94,757.16     | 42.86     | 2.08       | 422,429.06   |
|                           | =====                |               |           |            |              |

\*\*\*\*\*

PROPOSED PAYMENTS UNDER AD VALOREM SYSTEM

Average Township Tax Extension Rate: 1.365000  
Total Acres: 490,668  
Total Estimated Market Value: \$26,084,300

\*\*\*\*\*

Estimated Tax

|                  |         |         |         |         |
|------------------|---------|---------|---------|---------|
| T.F. CLASS RATE  | .75%    | 1.0%    | 1.5%    | 2.0%    |
| Net Tax Capacity | 195,632 | 260,843 | 391,265 | 521,686 |

Tax

|           |         |         |         |         |
|-----------|---------|---------|---------|---------|
| County    | 119,003 | 158,671 | 238,007 | 317,341 |
| School    | 125,244 | 166,992 | 250,488 | 333,983 |
| Township  | 22,009  | 29,345  | 44,017  | 58,690  |
| RDC       | 782     | 1,043   | 1,565   | 2,087   |
| Total Tax | 267,038 | 356,051 | 534,077 | 712,101 |

\*\*\*\*\*

Note: Compare these figures with the current payment system.  
Even with a 2.0% class rate, Lake of the Woods County  
would lose considerable revenue under the ad valorem  
system. Comparisons shown on next page.

\*\*\*\*\*

COMPARISON OF PAYMENT SYSTEMS BY TAXING AUTHORITY  
(By proposed T.F. class rates)

\*\*\*\*\*

-----  
Based on .75% Tax-Forfeit Class Rate  
-----

|           | Current<br>System<br>----- | Ad<br>Valorem<br>----- | Variance<br>+ / (-)<br>----- |
|-----------|----------------------------|------------------------|------------------------------|
| County    | 327,627                    | 119,003                | (208,624)                    |
| School    | 94,757                     | 125,244                | 30,487                       |
| Township* | 43                         | 22,009                 | 21,966                       |
| RDC       | 2                          | 782                    | 780                          |
| TOTAL     | 422,429                    | 267,038                | (155,391)                    |

\*\*\*\*\*

-----  
Based on 1.0% Tax-Forfeit Class Rate  
-----

|           |         |         |           |
|-----------|---------|---------|-----------|
| County    | 327,627 | 158,671 | (168,956) |
| School    | 94,757  | 166,992 | 72,235    |
| Township* | 43      | 29,345  | 29,302    |
| RDC       | 2       | 1,043   | 1,041     |
| TOTAL     | 422,429 | 356,051 | (66,378)  |

\*\*\*\*\*

Lake of the Woods County  
page 4  
Comparison continued

\*\*\*\*\*

-----  
Based on 1.5% Tax-Forfeit Class Rate  
-----

|           |         |         |          |
|-----------|---------|---------|----------|
| County    | 327,627 | 238,007 | (89,620) |
| School    | 94,757  | 250,488 | 155,731  |
| Township* | 43      | 44,017  | 43,974   |
| RDC       | 2       | 1,565   | 1,563    |
| TOTAL     | 422,429 | 534,077 | 111,648  |

\*\*\*\*\*

-----  
Based on 2.0% Tax-Forfeit Class Rate  
-----

|           |         |         |          |
|-----------|---------|---------|----------|
| County    | 327,627 | 317,341 | (10,286) |
| School    | 94,757  | 333,983 | 239,226  |
| Township* | 43      | 58,690  | 58,647   |
| RDC       | 2       | 2,087   | 2,085    |
| TOTAL     | 422,429 | 712,101 | 289,672  |

\*\*\*\*\*

\*Townships would assume fire protection and road & bridge services. These services cost the DNR an estimated \$282,210 last year.