

MINNESOTA Department of Revenue

RECEIVED

FEB 26 2002

LEGISLATIVE REFERENCE LIBRARY  
STATE OFFICE BUILDING  
ST. PAUL, MINNESOTA

# PROPERTY TAXES LEVIED IN MINNESOTA

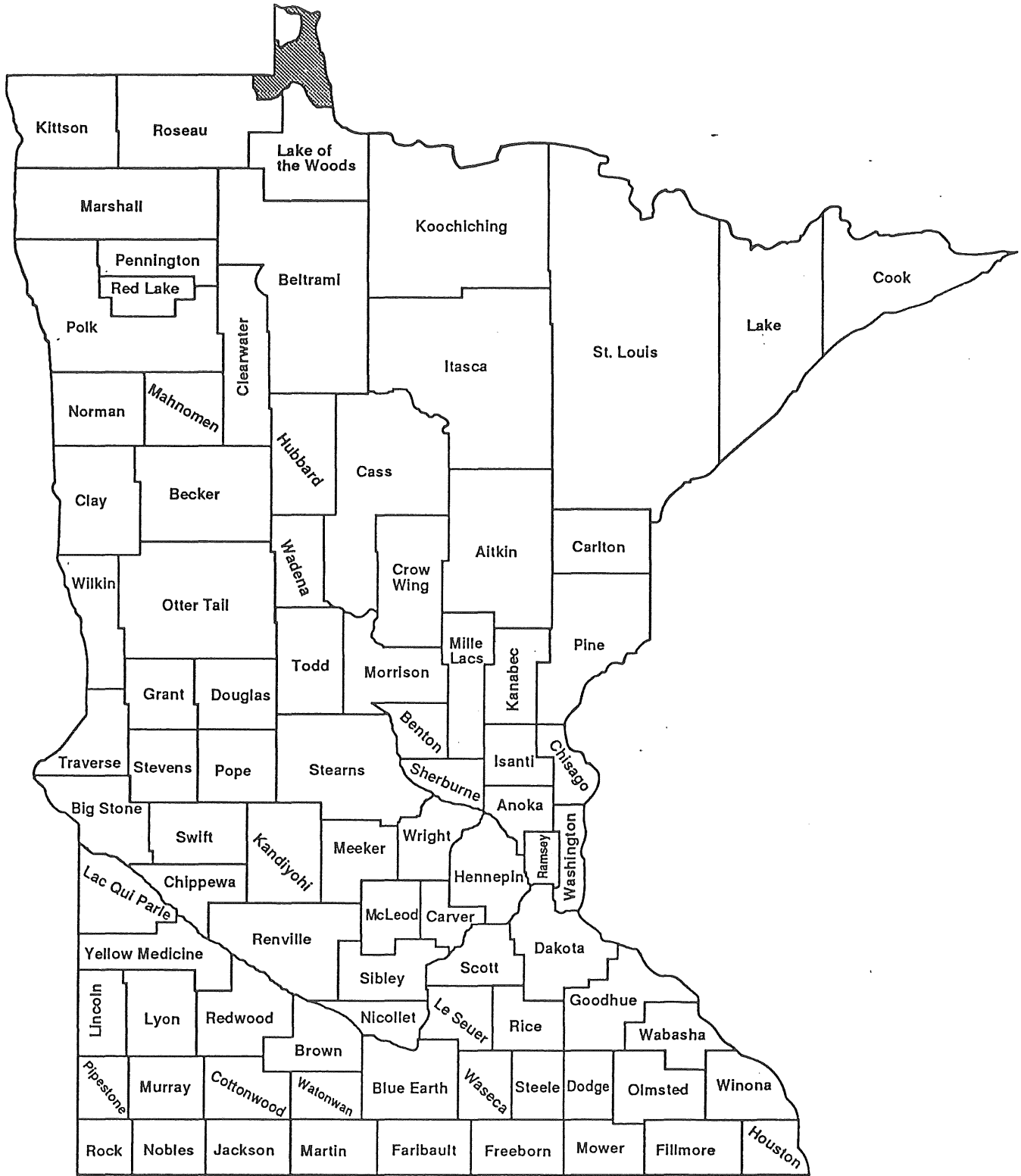
## 1999 ASSESSMENTS TAXES PAYABLE 2000

## FOREWORD

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

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

Property Tax Division  
Minnesota Department of Revenue



# TABLE OF CONTENTS

	PAGE
<b>Foreword</b>	I
<b>Minnesota County Map</b>	II
<b>I. Review of the Minnesota Property Tax System</b>	
1. Determination of Values .....	1
2. Determination of Tax Rates, Tax Before Credits, and Net Tax .....	11
3. Collection of Taxes .....	26
4. Manufactured Homes .....	28
<b>II. Historical Data Tables</b>	
1. Values, Total Taxes Levied Including Special Assessments, and Statewide Average Tax Rates, Taxes Payable 1925 - 2000.....	31
2. Real and Personal Property Taxes Levied, Taxes Payable 1940 - 2000 .....	33
3. Real and Personal Property Tax Levies Including Special Assessments, by Governmental Subdivision, Taxes Payable 1925 - 2000.....	35
4. Real and Personal Property Tax Levies Excluding Special Assessments, by Governmental Subdivision, Taxes Payable 1965 - 2000 .....	37
5. Total Special Taxing District Property Tax Levies Excluding Special Assessments, by Major Category of Special Taxing District, Taxes Payable 1968 - 2000.....	40
6. Special Assessments on Real Property, Taxes Payable 1961 - 2000 .....	42
7. Taxable Market Value of Real and Personal Property by Property Type, Taxes Payable 1974 - 2000 .....	43
8. Real and Personal Property Values by Property Type, Taxes Payable 1974 -2000: Assessed Value 1974 - 1988; Tax Capacity Value 1989 - 2000.....	45
9. Estimated Distribution of Gross Tax by Property Type of Real and Personal Property, Taxes Payable 1974 - 2000 .....	47

# TABLE OF CONTENTS

	<b>PAGE</b>
10. Estimated Distribution of Net Tax by Property Type of Real and Personal Property, Taxes Payable 1974 - 2000 .....	49
11. Taxable Value Determination Data Taxes Payable 1974 - 2000 .....	51
12. Real Property Classification Percentages by Property Type, Taxes Payable 1989 - 2000 .....	52
13. General and Debt Levy by Governmental Unit, Taxes Payable 1972 - 2000 .....	59
14. Disparity Reduction Aid Before and After the 90% Limitation, by Type of Governmental Unit, Taxes Payable 1989 - 2000 .....	61
15. Certified Homestead and Agricultural Credit Aid (HACA) by Type of Governmental Unit, Taxes Payable 1990 - 2000 .....	62
16. Number of Agricultural, Non-Agricultural and Total Homesteads, Taxes Payable 1975 - 2000 .....	63
17. Taconite Homestead Credit, Percentages and Maximums, Taxes Payable 1972 - 2000 .....	64
18. Agricultural Preserves, County Conservation, Disaster, Enterprise Zone, Native Prairie, Power Line, Reduced Assessment, Small Business, Disparity Reduction and Wetlands Credits Taxes Payable 1981 - 2000 .....	65
19. Agricultural Preserve Credit Tax Rate Data Taxes Payable 1982 - 2000 .....	67
20. Credit Adjustment Amounts for Prior Years for Real Property Taxes Payable 1974 - 2000 .....	68
21. Power Line Taxes, Taxes Payable 1960 - 2000 .....	69
22. Tax Increment Financing Districts Increment Values, Taxes, Credits and Excess TIF, Taxes Payable 1974 - 2000 .....	70
23. Fiscal Disparity Contribution and Distribution Values and Tax Amounts, Taxes Payable 1975 - 2000 .....	72
24. Manufactured Home Personal Property Homestead Base Values and Classification Ratios, Taxes Payable 1973 - 1999 .....	76

# TABLE OF CONTENTS

	PAGE
25. Manufactured Home Market Values, Total Tax Capacity, Taxes Levied, Credit Amounts, Number of Assessments and Net Tax, Taxes Payable 1973 - 1999 .....	77
26. Comparison of Payable 1999 and 2000 Tax Data by County	
A. County, City and Township Levy .....	79
B. School District, Special Taxing District and Total Levy.....	82
C. Net Tax Payable, Total Tax Capacity and Average Local Tax Rate.....	85
27. Comparisons of Payable 1999 and 2000 Tax Increment Financing Tax Capacity and Increment Tax.....	88
 <b>III. Current Year Net Tax Capacity Valuation and Market Valuation Data Tables</b>	
28. 1999 Taxable Market Value of Real and Personal Property by County	
A. Real Property Market Valuation.....	97
B. Real and Personal Property Values.....	100
29. 1999 Taxable Market Value of Real and Personal Property by Use Class by County by City and Township	
A. Farm, Timber, Seasonal, Residential, Apartments, and Seasonal Commercial .....	104
B. Commercial, Industrial, Public Utility, Mineral, Railroad and Total Market Value .....	112
30. Green Acres Effect on Farm Land Market Value Taxes Payable 2000 .....	120

# TABLE OF CONTENTS

	<b>PAGE</b>
31. 1999 Net Tax Capacity Value of Real and Personal Property by Legal Class by County by City and Township	
A. Agricultural Net Tax Capacity Values .....	123
B. Agricultural (continued) .....	131
C. Non-Agricultural Net Tax Capacity Values .....	139
D. Non-Agricultural (continued).....	147
E. Non-Agricultural (continued).....	155
F. Non-Agricultural (continued).....	163
G. Total Non-Ag, Total Real, Personal Property.....	171
H. Personal Property (continued), Total Real and Personal Property .....	179
32. Taxable Value Determination by County for Taxes Payable 2000.....	187
 <b>IV. Current Year Taxes - Payable 2000 Tables</b>	
<b>Part A: By Taxing District</b>	
33. Real and Personal Property Taxes Levied by County by Government Unit, Taxes Payable 2000 .....	191
Explanation of Categorical Division of County, City/Township, School District and Special Taxing District Levies by Major Purpose .....	204

# TABLE OF CONTENTS

		<b>PAGE</b>
34.	County Tax Levies by Major Purpose, Taxes Payable 2000 .....	209
	General Revenue	
	Indebtedness	
	Road and Bridge	
	Welfare	
	County and/or Regional Library	
	Miscellaneous	
	Total County Levy Excluding Special Assessments	
	County Special Assessments	
	Total County Levy Including Special Assessments	
35.	City Tax Levies by Major Purpose, Taxes Payable 2000.....	212
	General	
	Indebtedness	
	Road and Bridge	
	Miscellaneous	
	Net Tax Capacity Based Levy	
	Market Value Based Levy	
	Total City Levy Excluding Special Assessments	
	City Special Assessments	
	Total City Levy Including Special Assessments	
36.	Town Tax Levies by Major Purpose, Taxes Payable 2000 .....	215
	General Tort Revenue	
	General All Other Revenue	
	Indebtedness	
	Road and Bridge	
	Miscellaneous	
	Total Town Levy Excluding Special Assessments	
	Town Special Assessments	
	Total Town Levy Including Special Assessments	
37.	School District Tax Levies by Major Purpose, Taxes Payable 2000.....	218
	General NTC Voter Approved	
	State Determined General	
	General – NTC Other	
	Community Service	
	General Debt – Voter Approved	
	General Debt - Other	
	Total Net Tax Capacity Based School District Levy	
	Market Value Based Levy	
	Total School District Levy	



# TABLE OF CONTENTS

	<b>PAGE</b>
38. Special Taxing District Levies by Major Purpose, Taxes Payable 2000 .....	221
General Revenue	
Bonds and Interest	
Total	
 <b>Part B: By Use Classification</b>	
39. Estimated Distribution of the Gross Tax by Use Class by County, Taxes Payable in 2000 .....	240
40. Estimated Distribution of the Net Tax by Use Class by County, Taxes Payable 2000 .....	249
 <b>Part C: Miscellaneous Data</b>	
41. Certified Homestead and Agricultural Credit Aid (HACA) by County, by Type of Governmental Unit, Taxes Payable 2000 .....	257
42. Disparity Reduction Aid After the 90% Limitation by County, by Governmental Unit, Taxes Payable 2000 .....	259
43. Disparity Reduction Aid by County, Before and After the 90% Tax Rate Limitation Taxes Payable 2000 .....	261
44. Market Value Based Referendum and Net Tax Capacity Based Tax Rates, Total Taxes, Credits and Net Tax by County, by City and Township, Taxes Payable 2000 .....	263
45. Power Line Credit, Net Tax Capacities, Levies, Number of Parcels and Credit Amounts by County, by City and Township, Taxes Payable 2000 .....	271
46. Agricultural Preserves Credit and County Conservation Credit, Number of Parcels and Acres, Net Tax Capacity, and Credit Amount, by County, by City and Township, Taxes Payable 2000 .....	273
47. Disparity Reduction Credit, Number of Parcels and Credit Amounts by County, Taxes Payable 2000 .....	274

# TABLE OF CONTENTS

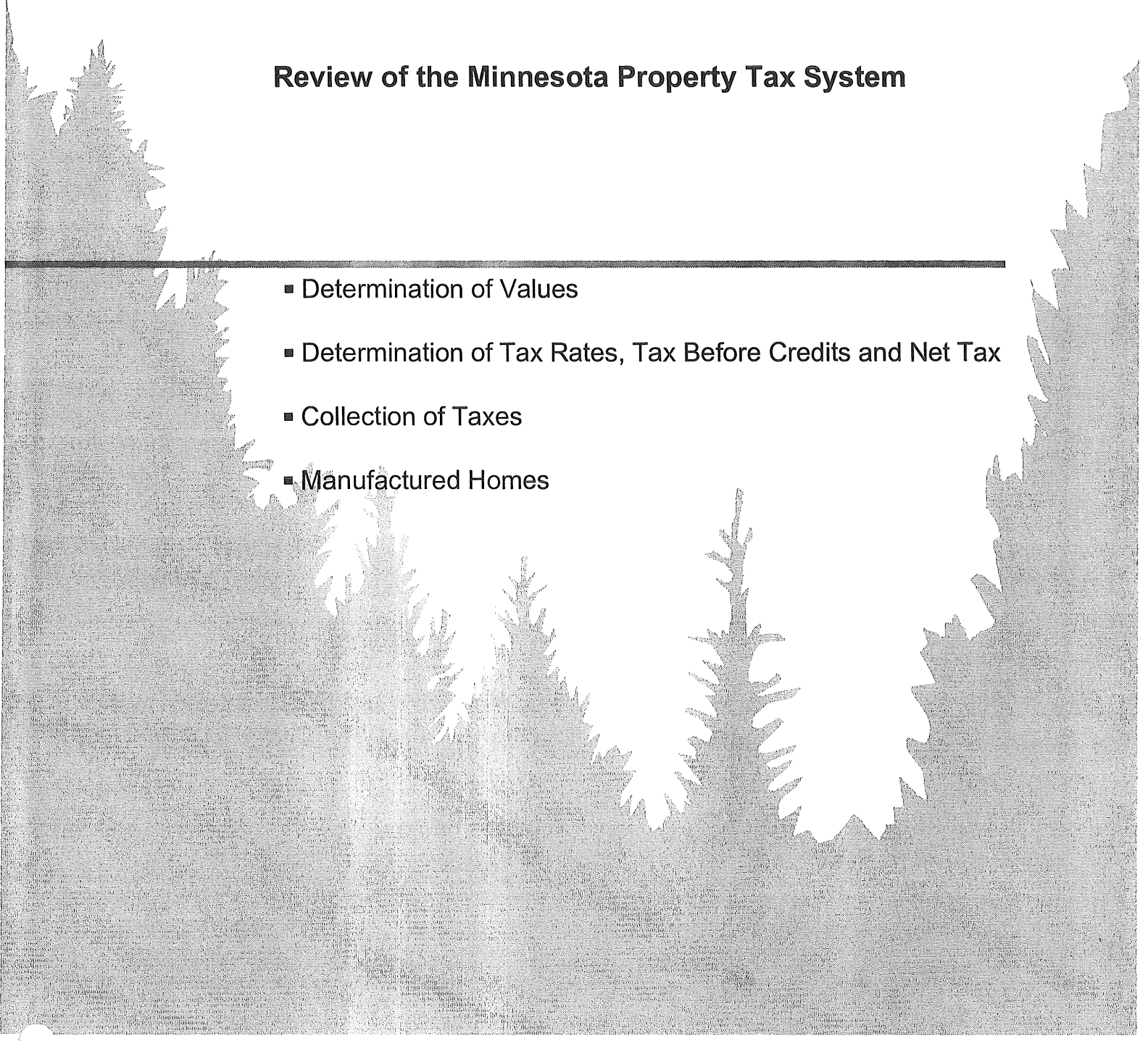
	<b>PAGE</b>
48. Enterprise Zone Credit, Number of Parcels, Net Tax Capacity, and Credit Amount by County, Taxes Payable 2000 .....	274
49. Taconite Homestead Credit Amounts at 57 and 66 Percent, Number of Homesteads Receiving Less Than Maximum, and Maximum Credit Amounts by County, by City and Township, Taxes Payable 2000.....	275
50. Education Homestead Credit Data, Taxes Payable 2000.....	276
51. Education Agricultural Credit Data, Taxes Payable 2000.....	281
52. Contamination Tax Data, Taxes Payable 2000.....	286
53. Fiscal Disparity Contribution and Distribution Valuation and Tax Difference by County, Taxes Payable 2000.....	287
54. Fiscal Disparity Distribution Tax by Type of Governmental Unit, Taxes Payable 2000.....	288
55. Power Line Tax Capacities, Values and Taxes, Taxes Payable 2000 .....	289
56. Special Assessments on Real Property by Governmental Unit, Taxes Payable 2000 .....	292
57. Total Tax Capacity Value, Indicated Market Value and Effective Tax Rates of Minnesota Counties for Property Taxes Levied in 1999, Payable 2000.....	295
 <b>V. Manufactured Home Property Tax Data Tables</b>	
58. Manufactured Home Values, Taxes, and Credits Taxes Payable 1999 .....	297
59. Comparison of 1998 and 1999 Manufactured Home Market Value, Total Tax Capacity and Net Tax by County .....	300
60. Manufactured Home Homestead and Agricultural Credit Aid (MH HACCA) By County By Type of Governmental Unit Taxes Payable 1999 .....	303

# TABLE OF CONTENTS

	<b>PAGE</b>
<b>FIGURES</b>	
1. Total Taxable Market Value of Real and Personal Property by Use Class For Assessment 1999 (Distribution Chart).....	103
2. Total Net Tax Capacity of Real and Personal Property by Legal Class For Assessment 1999 (Distribution Chart) .....	122
3. Total Real and Personal Property Tax by Taxing District for Taxes Payable 2000 (Distribution Chart).....	208
4. Estimated Distribution of the Gross Tax Payable in 2000 by Use Class Statewide .....	239
5. Estimated Distribution of the Net Tax Payable in 2000 by Use Class Statewide .....	248

# SECTION 1

## Review of the Minnesota Property Tax System

- 
- Determination of Values
  - Determination of Tax Rates, Tax Before Credits and Net Tax
  - Collection of Taxes
  - Manufactured Homes
- 

# REVIEW OF THE MINNESOTA PROPERTY TAX SYSTEM TAXES PAYABLE IN 2000

---

---

Property tax is the major source of revenue for local governmental units in the state of Minnesota. The state has not levied a property tax since 1966. The property tax is an ad valorem tax (a tax in proportion to value). It is levied in one year based on the property assessment as of January 2 and becomes payable in the following calendar year. For example, in this bulletin, the current year tables include taxes levied based on assessments made on January 2, 1999, due and payable in 2000. The property tax on a particular parcel of property is primarily based on its market value, property class, the total value of all property within the taxing area, and the budget requirements of all local governmental units located within the taxing area.

The following is a general description of and background information on the property tax system in Minnesota and the laws that were applicable to taxes payable in 2000.

## Determination of Values

### Assessors

---

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

### Exempt Property

---

Certain property types are exempt from ad valorem taxation. Property that qualifies for exemption is listed in the Constitution of the State of Minnesota and is reassessed once every six years, with the most recent assessment being made in 1998. Information about exempt property was included in the 1999 Property Tax Bulletin.

Constitutionally exempt real property includes:

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

Exempt personal property and other properties which have been given a statutory exemption, but are not constitutionally exempt, are not reported.

**Contamination Tax (M.S. 270.91)**

The contamination tax was enacted by the 1993 Legislature and was effective beginning with taxes payable in 1995. It applies to the “contamination value” of real property. “Contamination value” is the amount of market value reduction granted for property tax purposes due to the presence of contaminants as defined by Minnesota Statutes (M.S.) 115B.25, subdivision 7a. The contamination may involve structures, soil, ground water and air. It may include commercial chemicals, petroleum products, asbestos, radon gas, pesticides, fertilizers and other harmful substances. Contamination value is not part of the tax base for the purpose of general property taxes. The reduction in market value constituting “contamination value” may be granted:

- 1) by a court,
- 2) by a board of review,
- 3) by the assessor upon petition by the property owner, or
- 4) by the assessor.

The contamination value cannot be greater than the estimated cost of implementing a reasonable response action plan or asbestos abatement plan for the property. If the market value reduction for the parcel is less than \$10,000, the contamination value is zero.

Contamination net tax capacity is used in calculation of the contamination tax. Contamination tax is not a property tax, but a property related tax affecting various classifications of real property, including commercial, industrial, apartments, agricultural and residential. The contamination net tax capacity for a parcel is equal to the difference between 1) net tax capacity based on applying current year class rate to the “market value total” (taxable market value plus market value loss from contamination if \$10,000 or more) and 2) net tax capacity based on applying current year class rate to the taxable market value. The contamination tax is equal to the contamination tax rate multiplied by the contamination net tax capacity of the property. The “contamination tax rate” for the property depends upon documentation supplied by the owner of the property.

Cleanup Status	CONTAMINATION TAX RATE	
	Responsible Party	Non-Responsible Party
No cleanup or cleanup plan	100%	25%
Plan has been approved, or contaminants are asbestos and owner has an abatement plan in place	50%	12.5%
Cleanup done	No tax	No tax

Contamination tax is listed in Table 52 on page 286.

## **Taxable Property**

---

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

The assessor also assigns a classification(s) to each parcel of property according to how the property is used, i.e., commercial, agricultural homestead, etc. Each classification has a net classification percentage rate, which is applied to the taxable market value to determine the net tax capacity value. The net tax capacity value is used in determining initial tax capacity rates for taxes payable in 2000.

### ***Historical Notes:***

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

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

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

## **Review and Equalization**

---

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

## **Changes to Estimated Market Value**

Certain deferments and limitations may be applied to estimated market value. Generally, they take precedence in the order listed here.

### **Platted Property (M.S. 273.11, subdivision 14)**

When undeveloped land is platted, the assessor must apportion the existing market value of the land that was platted to the individual lots in the plat. Because platting increases a property's marketability, the result is often an increase in the estimated market value. Minnesota Statutes 273.11, subdivision 14, limits how rapidly this market value increase can be applied by the assessor. Any difference between the pre-plat value and the value after platting must be applied to the property in equal increments over a three-year period. If construction begins on any lot before the third year, the lot is valued at its full estimated market value for the next assessment.

### **Minnesota Agricultural Property Tax Law - Green Acres (M.S. 273.111)**

The Minnesota Agricultural Property Tax Law, commonly known as the Green Acres Law, provides that certain property owners, engaged in agricultural pursuit, can apply for deferment of higher valuations (based on potential use) and consequent taxes payable, including special assessments. For current year taxes the property is valued and taxed based upon its valuation for farm purposes. Green acres effect on farmland value in 2000 is reported in Table 30, page 121.

### **Minnesota Recreational Deferment (M.S. 273.112)**

The Minnesota Recreational Property Tax Law (also known as the "Open Space Property Tax Law") provides for deferment of higher valuations and consequent taxes payable on private outdoor recreational, open space and park lands whose valuations have been increased by assessors to reflect the potential residential or commercial land values of the property. The property must be actively and exclusively devoted to recreational activities such as golf, skiing, lawn bowling, croquet, archery or firearms range recreational use. The deferred taxes constitute a lien on the property, and are paid when the property no longer qualifies for the deferment. The real estate involved must meet certain criteria and application must be made for deferment of taxes and assessment each year.

### **Limited Market Value (M.S. 273.11, subdivision 1a)**

The 1993 Legislature reinstated the limited market value concept. The assessor compares the current estimated market value with the market value (after limitation) determined in the preceding assessment year for all property classified as agricultural homestead and non-homestead, residential homestead and non-homestead, or non-commercial seasonal



recreational residential. The amount of the increase, which is entered by the assessor in the current assessment year, must not exceed the greater of: (1) 8.5% of the preceding year's market value after limitation or (2) 15% of the difference between the current estimated market value and the preceding market value after limitation. This limitation, which does not apply to increases in value due to improvements, is effective only through assessment year 2001.

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

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

"This Old House" allows an adjustment to the assessor's estimated market value and was enacted in 1993 for improvements made through January 2, 2003. This law is designed to provide owners of older and deteriorated homes with an incentive to restore them and hopefully will preserve and revitalize older neighborhoods. The property must be at least 45 years old when improvements commence, be eligible for homestead treatment, and meet estimated market value limitations. Only certain types of improvements qualify and application must be made at specified times during the project to qualify. The exclusion of the value of the improvement is effective for ten years, after which 20% of the total exclusion is added to the property for each of the following five years if the value added is greater than \$10,000. If the value added is less than \$10,000, then 50% of the total exclusion is added for each of the following two years. This exclusion first affected taxes payable in 1995. Relocated residences may also qualify.

Commercial or industrial property in non-metropolitan cities of 10,000 or less in population that are eligible for the preferred class rate may qualify for an exclusion from market value for tax purposes under the "This Old Business" valuation exclusion. The improvements must have been made from July 1, 1997 through Jan 1, 1999.

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

## Property Classifications

---

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

- Class 1** Iron Ore (mined or unmined), assessed at 50% of full and true value.
- Class 2** Household goods and personal effects, assessed at 25%.
- Class 3** Unplatted real estate, livestock, farm produce, inventories and manufacturers' tools, assessed at 33 1/3 %.
- Class 4** All other properties, primarily urban real estate, assessed at 40%.

In 1933, the Legislature made a significant change in the classification system by giving a preferential percentage rate to homestead property. The following two classifications went into effect in assessment year 1934:

- Class 3b** Unplatted real estate used for a homestead, assessed at 20% on the first \$4,000 of full and true value, and 33 1/3 % on value over \$4,000.
- Class 3c** Platted real estate used for a homestead, assessed at 25% on the first \$4,000 of full and true value, and 40% on value over \$4,000.

Property classification changes have been made during every legislative session since 1941. The next major reform to the property tax system came in 1967 with the passage of the "Tax Reform and Relief Act." The tax relief programs created by this act were designed to reduce the burden of local property taxes by reducing the costs of local government and providing taxpayers with reimbursements linked to property tax payments. The state, in effect, took increased fiscal responsibility for local costs. Under this act all farm livestock and machinery were exempt from property taxation. Businesses were given the option to exempt either inventory or tools and machinery. Other property tax relief programs not relating to the property classification system were also enacted, including homestead credit, renters' credit, senior citizen income tax credit, local government aids and elimination of the state property tax levy.

The property classification system has evolved into many property classes and classification percentages. In 1988, the number of property tax classes was cut from 68 to 29. Included in this bulletin is a listing of classification percentages from taxes payable 1989 through 2000. (See Table 12, page 52.) The following is a listing of the classification percentages used for the 1999 assessment, taxes payable in 2000.

## REAL PROPERTY

Class	<u>Year Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
1a	1933	Residential homestead:* First \$76,000 market value Market value in excess of \$76,000	1.00% 1.65%
1b	1953, 1969 & 1974	Paralegic veterans, homesteads of blind and permanently and totally disabled persons: Agricultural: House, Garage and one acre: First \$32,000 market value \$32,000 to \$76,000 market value Market value in excess of \$76,000 Remainder of Farm: First \$115,000 market value \$115,000 to \$600,000 market value Market value in excess of \$600,000 Residential: First \$32,000 market value \$32,000 to \$76,000 market value Market value in excess of \$76,000	0.45% 1.00% 1.65%  0.35% 0.80% 1.20%  0.45% 1.00% 1.65%
1c	1959 & 1989	Commercial seasonal recreational residential not used for more than 250 days per year, which includes a portion used as a homestead by the owner	1.00%
1d	1997	Structures occupied exclusively by seasonal farm workers: First \$76,000 market value Market Value in excess of \$76,000	1.00% 1.65%
2a	1933	Agricultural homestead: House, garage and one acre: First \$76,000 market value Market Value in excess of \$76,000 Remainder of Farm: First \$115,000 market value \$115,000 to \$600,000 market value Market value in excess of \$600,000	1.00% 1.65%  0.35% 0.80% 1.20%
2b	1957	Timberland	1.20%
2b	1923	Agricultural non-homestead, land	1.20%

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

## REAL PROPERTY

<u>Class</u>	<u>Year Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
3a		Commercial, industrial, public utility land and buildings, railroad operating property:	
	1981	First \$150,000 market value	2.40%
		Market value in excess of \$150,000	3.40%
	1974	Located in a transit zone:	
		First \$150,000 market value	2.40%
		Market value in excess of \$150,000	2.975%
3a	1974	Tools, implements and machinery of an electric generating, transmission or distribution system or a pipeline system transporting or distributing water, gas or petroleum products which are fixtures to real property. (Public Utility Machinery)	3.40%
3b	1982	Employment Property (Enterprise Zones):	
		Competitive City or Zone:	
		First \$150,000	2.40%
		Market value in excess of \$150,000	3.40%
		Border City:	
		First \$150,000	2.40%
		Market value in excess of \$150,000	3.40%
4a	1971	Residential non-homestead, including land:	
		a. Apartments with four or more units (non-government)	
		1. Those not in certain small cities:	2.40%
		2. Those in certain small cities:	2.15%
		b. Private for Profit Hospitals	2.40%
4b		Unclassified manufactured homes	1.65%
4b	1997	Residential non-homestead, 3 units or less including land:	1.65%
4bb		Residential non-homestead, single units:	
		First \$76,000 market value	1.20%
		Market value in excess of \$76,000	1.65%
4c		Post Secondary Student Housing	1.20%
4c	1959	Seasonal residential for recreational purposes:	
		a. Commercial, but not used for more than 250 days per year (example: resort)	1.65%

## REAL PROPERTY

<u>Class</u>	<u>Year Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
		b. Non-commercial (example: cabin):	
		First \$76,000 of market value	1.20%
		Market value in excess of \$76,000	1.65%
4c	1997	Qualifying golf courses	1.65%
4c		Non-profit community service oriented organizations	1.65%
4c	1989	Manufactured Home Parks	1.65%
4c	1999	Metro Non-profit Recreational Property	1.65%
4d	1998	Qualifying low-income housing, land and buildings – includes single unit and qualifying portions of multi-unit buildings.	1.00%
5	1913	Unmined Iron Ore	3.40%
5	1913	"Low Recovery" Iron Ore	3.40%
		Separate mineral interests tax	**
5		All property not included in any other class	3.40%

\*\* 40 cents per acre annually and each parcel is subject to minimum annual tax of \$3.20. The tax became effective January 1, 1975.

## PERSONAL PROPERTY

<u>Class</u>	<u>Year Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
None		Structures on leased public lands in rural areas	1.20% or 1.65% 2.40% or 3.40% 2.15% or 2.40%
		1 to 3 units	1.65%
3a		Tools, implements, and machinery of an electric generating, transmission or distribution system or a pipeline system transporting or distributing water, gas, or petroleum products that are fixtures.	3.40%

**PERSONAL PROPERTY**

<u>Class</u>	<u>Year Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
None		Leased agricultural real estate of exempt land (M.S. 272.01, subdivision 2)	0.35%, 0.80% or 1.20%
None	1969	Owner occupied residences on leased public or railroad lands	*
None	1981	Leased homestead on land owned by occupant	*
3a**		Structures on leased public lands in urban areas	2.40% & 3.40%
		Structures on railroad operating right-of-ways	2.40% & 3.40%
		Leased all other (non-agricultural) real estate of exempt land (M.S. 272.01, subdivision 2)	2.40% & 3.40%
		Systems of electric, gas and water utilities	2.40% & 3.40%
		All other taxable personal property	2.40% & 3.40%

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

\*\* Assessed at 2.40% on first \$150,000 of market value and assessed at 3.40% on excess.

**CLASSIFICATIONS NO LONGER ASSESSED**

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

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

## **Determination of Initial Tax Rates, Local Tax Rates, Tax Before Credits, and Net Tax**

### **Auditors**

---

Each county elects a county auditor who keeps a record of all taxable property in the county and delivers a list of property owners and their respective taxes to the county treasurer. The auditor is also responsible for determining tax rates based on the property tax budgets of local governmental units.

Local units of government determine the amount of money they will need to fund their various services (such as fire protection, street maintenance, and education) for the coming year. Budgets are prepared based on service costs and non-property tax revenue. Non-property tax revenue includes state and federal aids, parking meters, fines, licenses, permits, municipal liquor stores, and local sales taxes. Next, the portion of the budget that will need to be financed by property taxes is determined. In general terms, the property tax levy equals the difference between service costs and non-property tax revenue.

All local taxing district property tax levies are certified to the county auditor. Each taxing district must deduct its homestead and agricultural credit aid (HACA) from its property tax levy before certifying the levy to the county auditor. The auditor calculates initial tax rates by dividing the certified levy, less fiscal disparity distribution tax (metropolitan and taconite counties only), by the taxable net tax capacity value. Net tax capacity values are reduced by tax increment value, certain power line values and fiscal disparities contribution values to obtain a taxable net tax capacity value used in calculating tax rates. (See "Adjustments to Net Tax Capacity Value" on the following page.)

### **Levy Limitations**

---

Although the 1992 Legislature repealed the major statewide levy limitations, the levy limitations are still in effect for special purposes that have general application to one or more types of local units of government. Beginning with taxes payable year 1990, these limitations are primarily expressed as percentages of market value.

Certain major levy limitations are administered by the state departments rather than by the county auditor. The Department of Children, Families and Learning administers school district levy limitations. The Department of Revenue administers the levy limitations that apply specifically to the Metropolitan Council, the Metropolitan Transit Board and the Metropolitan Mosquito Control District.

## **Adjustments to Net Tax Capacity Value**

Taxable net tax capacity value is used in determining initial tax rates. In many cases, taxable net tax capacity value is the same as net tax capacity value. However, there are cases where certain values must be deducted from the total net tax capacity value to determine the taxable net tax capacity value. This is illustrated in Table 32, page 187. Values that are deducted are as follows.

### **Power Line Net Tax Capacity Value**

Ten percent of the net tax capacity of electrical transmission lines over 200KV in organized townships and cities is excluded from the value used in determining initial tax rates. After local tax rates are determined, the revenue produced by applying the prevailing local tax rate to the excluded 10% of value is then used to finance the power line credit for cities and organized townships. (See Power Line Credit, Table 45, page 271.)

### **Fiscal Disparities**

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

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

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



A calculated proportion of the tax capacity value of each commercial-industrial parcel of property is taxed based on the area-wide tax rate; the remaining value is taxed based on the local tax rate.

As a result of the aforementioned law, the property tax levy of a taxing district is not the tax amount paid by the taxpayers located within the geographic boundaries of that district. The amount they paid could be more or less than what is actually needed by the district in which they live, depending upon whether the area-wide tax rate was larger or smaller than the local tax rate and whether the contribution value was larger or smaller than the distribution value.

The 1996 Legislature established a similar program for taconite relief area tax base sharing, known as the "Iron Range Fiscal Disparities" program. The base year for this program is 1995. Counties affected are Aitkin, Cook, Crow Wing, Itasca, Koochiching, Lake and St. Louis.

### **Tax Increment Financing Districts**

---

Tax increment financing (TIF) provides a means of financing renewal and renovation projects. Prior to the TIF Act of 1979, there were seven basic types of TIF districts that were authorized by general or special laws:

- 1) Housing and Redevelopment Authority (M.S. Chapter 462 - Laws 1957, Chapter 810);
- 2) Port Authority (M.S. Chapter 458 - Laws 1957, Chapter 812);
- 3) Municipal Industrial Development (M.S. Chapter 473 - Laws 1967, Chapter 297);
- 4) Minnesota Rural Development Finance Authority (M.S. Chapter 362A - Laws 1971, Chapter 920);
- 5) Municipal Development District (M.S. Chapter 474 - Laws 1974, Chapter 485);
- 6) Metropolitan Housing and Redevelopment Authority (M.S. Chapter 473 - Laws 1975, Chapter 13);
- 7) St. Paul Urban Renewal (Laws 1963, Chapter 891);  
Hopkins Development Districts (Laws 1971, Chapter 548);  
Minneapolis and Robbinsdale Development Districts (Laws 1971, Chapter 677);  
Red Wing Development Districts (Laws 1971, Chapter 196);  
Duluth Development Districts (Laws 1973, Chapter 761);  
St. Paul Development Districts (Laws 1973, Chapter 764)

For payable 2000, five types of increment districts exist:

- 1) Redevelopment Districts
- 2) Housing Districts
- 3) Economic Development Districts
- 4) Soil Condition Districts
- 5) Renewal and Renovation

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

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

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

For TIF districts certified on or before May 1, 1988, the tax generated by the product of the current total local tax rate and the retained captured value is retained by the TIF district and used to finance the project debt. If a TIF district was certified after May 1, 1988, the tax retained by the TIF district is equal to the product of the original local tax rate times the retained captured value. The original local tax rate is the total local tax rate for the original year of the TIF district. If the current local tax rate is greater than the original tax rate, the difference between them times the retained captured value is excess TIF tax and is distributed to the local units of government. (See Table 22 on page 70.)

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

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

## Adjustments to Property Tax Budget Levy

### Fiscal Disparity Distribution Levy

The fiscal disparity distribution levy is the levy amount that a metro or iron range county taxing district receives from the area-wide pool. This amount is deducted from the property tax budget levy as explained in the previous section on fiscal disparities.

### Homestead and Agricultural Credit Aid (M.S. 273.1398, subdivision 2)

Homestead and agricultural credit aid (HACA) was enacted during the 1989 Special Session, effective in payable year 1990. HACA is calculated at taxing district level by the Department of Revenue and certified to taxing districts each year.

HACA replaced both the homestead credit and agricultural credit programs. A major difference from those credits is that HACA is excluded from the property tax levy before the levy is certified and prior to the calculation of any tax rates. Credits were deducted after tax rates and taxes had been determined.

According to Minnesota Statute, the basic formula for calculating the payable 2000 HACA is:

**Payable 1999 Certified HACA X the Growth Adjustment Factor  
PLUS  
a Net Tax Capacity Adjustment Factor and a Fiscal Disparity Adjustment Factor**

The law provides specific definitions for each variable in the formula. It also provides for various adjustments, offsets and transfers to be made.

A separate calculation of Manufactured Home HACA is made for manufactured home properties assessed as personal property (M.S. 273.166, subdivisions 1 to 4).

### Initial Tax Rate Determination

When the property tax levy portions of all taxing districts' budgets have been set and certified to the county auditor, and when taxable net tax capacity values have been determined, then initial tax rates for each governmental unit (i.e., county, city, town, school and special taxing districts) are determined. Basically, the initial tax rate is calculated by dividing the certified property tax levy, less fiscal disparity distribution levy (metropolitan and iron range counties only), by the taxable net tax capacity value. For example, if a city's levy less the fiscal disparity distribution levy (for metropolitan and iron range cities only) was \$100,000 and the taxable net tax capacity value was \$350,000, the total city initial tax rate would be calculated as follows:

$$\$100,000 / \$350,000 = .28571 \text{ or } 28.571\%$$

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

## **Initial Tax Rate Exceptions**

---

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

### **Fire Protection Districts**

---

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

### **Rural-Urban Service Districts**

---

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

### **Subordinate Service Districts**

---

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

remainder of the county or town, or which receive an increased level of a service already provided to the entire county or to the entire town. The additional or increased level of service may be financed by a property tax levy imposed on the users of the service within the subordinate service district, by a service charge imposed on the users of the service within the subordinate service district, or by a combination of property tax and service charge within the subordinate service district.

Subordinate service districts may account for the differential tax rates found in certain counties or towns. The counties within the seven county metropolitan area, as well as St. Louis County, are not authorized to establish subordinate service districts. Cities are also not authorized to establish subordinate service districts, but may establish special service districts, which are somewhat different.

## **Local Tax Rate Determination, Disparity Reduction Aid**

Disparity Reduction Aid (DRA) was created by the 1988 Legislature (M.S. 273.1398, subdivision 3) to provide relief for high tax rate areas. It was first payable to taxing jurisdictions in 1989.

If a unique taxing area receives DRA, the initial tax rate for each taxing district levying within the unique taxing area (except cities and special taxing districts) must be reduced accordingly. The resulting rate is the local tax rate. DRA cannot reduce the total local tax rate below 90%. If the unique taxing area does not receive DRA, the local tax rate is equal to the initial tax rate.

Disparity Reduction Aid is calculated by the Department of Revenue and certified at unique taxing area level to the county auditors each year. Payable 2000 certified DRA amounts were calculated by applying an adjustment factor (for the class rate changes from payable 1999 to 2000) to the payable 1999 certified DRA amounts.

Disparity Reduction Aid amounts for special taxing districts were added into the county DRA amount for that area effective for taxes payable in 1995 according to legislation passed by the 1994 Legislature. The DRA program for cities was eliminated by the 1993 Legislature as the amounts were folded into local government aid.

## **Referendum Market Value Based Levies**

*Historical note:* The market value based referendum tax provision was enacted by the 1991 Legislature and became effective in payable year 1993. Certain referendum levies (voter approved taxes), were based upon taxable market value rather than net tax capacity for the years 1993 through 1996. Effective for taxes payable in 1995, operating school district referendum levies that had been based on taxable market value were based on "school district referendum market value". School district referendum market value is a

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

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

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

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

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

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

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

- 1) market value based operating referendums approved in prior years;
- 2) net tax capacity based operating referendums converted by school districts to market value based status (these conversions are to take place from payable 1995 through payable 1997); and
- 3) newly approved market value based operating referendums.

It should be noted that only operating school district referendums are based on referendum market value. All non-operating (debt) school district referendums continue to be based on net tax capacity.

Referendum levies based on referendum market value are identified separately from net tax capacity based levies when they are certified to the county auditor. Unlike net tax capacity based levies, referendum market value based levies are not subject to reductions by DRA. Beginning with 1998, the county auditor has the option to deduct school district distribution levies from the market value based referendum levies as well as from the net tax capacity based levies. The county auditor calculates a referendum market value based tax rate for each governmental unit with a referendum market value levy, by dividing the referendum market value levy by the total referendum market value for that taxing district. The referendum tax rate is expressed as a percentage, similar to the net tax capacity based tax rate. Net tax capacity based tax rates are shown with three decimal places, whereas referendum market value based tax rates are shown with five decimal places due to the large dollar value of the referendum market value tax base.

The market value based referendum tax provisions do not affect tax increment financing, power line tax, rural/urban service districts, HACA calculation or DRA calculation procedures.

Property tax credits may or may not be affected by the referendum market value based tax. The upcoming section on credits addresses how each individual credit is affected by the referendum market value based tax.

## **Total Tax Before Credits**

---

After all market value based tax rates and net tax capacity based local tax rates have been determined, the total tax before credits for each parcel of property is calculated. This amount is the sum of: 1) the total local tax rate times the individual property's net tax capacity, and 2) the referendum market value based tax rate times the individual property's referendum market value. For example, a property with a referendum market value of \$124,800, a net tax capacity value of \$1,776, a total referendum market value based tax rate of .08964%, and a total local tax rate of 119.399% would have the following tax:

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

## Property Tax Credits

Due to the existence of property tax credits, in some instances, the total tax before credits will not be the final amount of property tax paid by an individual taxpayer. The property tax credits in existence for taxes payable in 2000 are as follows, listed in the order that they are deducted from the tax before credits.

### Disaster Credit (M.S. 273.123)

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

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

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



statement for that parcel. The tax before credits is the sum of the referendum market value based tax and the net tax capacity based tax. The state pays the amount of disaster credit deducted from the taxpayer's tax directly to the local taxing districts. No counties claimed disaster credit in 2000. Eligible manufactured home properties can also receive the disaster credit.

### **Power Line Credit (M.S. 273.42)**

---

The power line credit was established by the 1980 Legislature as a means of reducing the property tax burden of those taxpayers whose properties have high-voltage electrical lines passing over them. This credit first became effective for taxes payable in 1982.

Prior to 1982, utility companies made direct payments to qualifying property owners in organized and unorganized townships to compensate them for having these high voltage lines pass over their property. Beginning with taxes payable in 1982, qualifying property owners in cities and organized townships were given a property tax credit to reduce their property tax. In 1983, qualifying property owners in unorganized townships were also made eligible to receive the tax credit. Since that time and for taxes payable in 1997, owners of property classified as farm, residential, apartment, etc., are given a credit which is calculated by the county auditor and applied against the tax before credits. In order to qualify for this credit, the property must be crossed by a transmission line of 200KV or more that was constructed after June 30, 1974.

For qualifying property owners in unorganized townships having these high voltage lines pass over their property, the credit is calculated as follows. A fraction, determined by dividing the length of high voltage line over the parcel by the total length of high voltage line running over all property within unorganized townships in the county, is multiplied by the total amount of the utility property tax credit fund (tax generated on unorganized townships) within the county for that year. The calculated amount is then deducted from the tax before credits. The tax before credits is the sum of both the market value based tax and the net tax capacity based tax.

For qualifying property owners in organized townships and cities, the credit is calculated as follows. A fraction, determined by dividing the length of high voltage line over the parcel by the total length of that particular line running over all property within the city or township, is multiplied by 10% of the tax revenue generated by that portion of the line within the city or township. The calculated amount is then deducted from the tax before credits which is the sum of the market value based tax and the net tax capacity based tax.

The credit is limited to 20% of the tax before credits. However, if the property containing the high voltage line right-of-way is included in a parcel which is more than 40 acres, the total tax before credits is multiplied by a fraction (the numerator of which is the sum of the number of acres in each quarter-quarter section or portion

thereof containing the right-of-way, the denominator of which is the total number of acres in the parcel as listed on the tax statement) before the 20% is figured. If the credit is calculated to be less than \$10, it is not given.

Power line credit amounts are distributed by the county auditor to the local taxing districts in which the properties receiving the credit are located. (See Table 45, page 271.)

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

---

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

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

The first method calculates the credit based on the difference between the prevailing total local tax rate and 105% of the previous year's statewide average total tax rate within townships. The difference between the two rates is the agricultural preserves credit rate. The 1999 statewide average township local tax rate was 119%. This rate is then multiplied by 105%, resulting in a base rate for payable 2000 of 125%. The difference between the total local tax rate and 125% is applied to the net tax capacity of land and non-residential buildings within the agricultural preserve to determine the 2000 credit amount according to method one. If the total local tax rate is less than 105% of the previous year's statewide average tax rate for townships, there is no credit amount under method one.

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

The actual agricultural preserves credit amount is the greater of either method one or method two as determined above. The market value based tax provisions do not affect the credit calculation procedure for agricultural preserves credit. This credit is given only to lands designated as agricultural preserves according to M.S. 473H.03. The credit amount is deducted from the total tax before credits (the sum of the referendum market value based tax and the net tax capacity based tax) on the property tax statement for that parcel. The credit is funded by the county conservation account. If the credit exceeds the available funds, the state then makes payment of the difference from the Minnesota conservation fund. If the credit exceeds that account, payment is made from the state general fund. (See Table 46, page 273).

### **County Conservation Credit (M.S. 273.119)**

---

The County Conservation Credit was established by the 1986 Legislature as a means of promoting agricultural land use in non-metro counties. Land located in an exclusive agricultural zone created under Chapter 40A is eligible for a property tax credit of \$1.50 per acre.

The county auditor certifies to the Department of Revenue the amount of tax lost to the local taxing districts because of the property tax credit. This amount is deducted from the total tax before credits (the sum of the referendum market value based tax and the net tax capacity based tax) on the property tax statement for the parcel. The credit is funded by the county conservation account. If the credit exceeds the available funds, the state then makes payment of the difference from the Minnesota conservation fund. (See Table 46, page 273).

### **Enterprise Zone Credit (M.S. 469.170)**

---

The enterprise zone law was passed by the 1982 Legislature and became effective July 1, 1983. The purpose of an enterprise zone is to generate jobs and industry in economic hardship areas and to keep existing businesses from moving out of the state by means of several types of tax reductions and credits.

When a city or an area has qualified and been given approval for designation as an enterprise zone, it may qualify for various forms of income, sales and property tax reductions. The enterprise zone property tax credit is a state paid credit for a portion of the property taxes paid by certain commercial or industrial properties located within the enterprise zone. The amount of the credit is deducted from the total tax before credits (the sum of the referendum market value based tax and the net tax capacity based tax) on the property tax statement for that parcel. The state makes payment of the credit directly to the local taxing districts.

For taxes payable in 2000, only one county (Wilkin) in Minnesota reported enterprise zone property tax credits. (See Table 48, page 274.)

### **Disparity Reduction Credit (M.S. 273.1398, subdivision 4)**

---

Effective with taxes payable in 1989, class 4a apartments with four or more units, and commercial, industrial and public utility land and buildings in certain border city enterprise zones receive a disparity reduction property tax credit. The credit is the difference between the tax determined using the general tax procedures (including any tax based upon referendum market value) and the tax determined by multiplying the property's market value by the following percentages:

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

The county auditor certifies the amount of the disparity reduction credit to the Department of Revenue. The state makes payment of the credit directly to the local taxing districts. (See Table 47, page 274.)

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

The education homestead credit was established in 1997. For taxes payable 2000, each agricultural and non-agricultural homestead property is entitled to a credit equal to 83% of the property's state determined preliminary general education tax, subject to a maximum credit of \$390 per homestead.

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

The state pays these credit amounts directly to the school districts. See Table 50 on page 276.

#### **Education Agricultural Credit (M.S. 273.1382, subdivision 1b)**

The Legislature established the education agricultural credit for property that is classified as agricultural homestead or non-homestead as well as for timberland, starting in payable year 2000. For agricultural homestead property, the credit equals 54% of the property's net tax capacity multiplied by the education credit rate. The net tax capacity value of the house, garage and first acre of the property is excluded, as it receives the education homestead credit. For agricultural non-homestead or timberland, the credit equals 50% of the property's net tax capacity multiplied by the education credit rate.

Like the education homestead credit, a property owner does not have to file an application to receive the education agricultural credit as the county auditor calculates it and it appears on the property tax statement. See Table 51 on page 281.

#### **Taconite Credits (M.S. 273.135 and 273.136)**

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

For 2000, homeowners in taconite tax relief areas receive a credit of either 57% or 66% depending on certain criteria such as the value of the iron ore in the assessment district, proximity to mines, etc. The maximum amount of this credit is \$289.80 for those receiving the 57% credit and \$315.10 for those receiving the 66%

credit. The taconite homestead credit is calculated and deducted from the total tax before credits (the sum of the referendum market value based tax and the net tax capacity based tax) on the property tax statement for that parcel. (See Table 17, page 64.) It is paid by St. Louis County from the taconite property tax relief fund to each county receiving the credit. The county then distributes the money to each affected local taxing district. The taconite homestead credit is also given to eligible homesteaded manufactured home properties.

The supplementary taconite homestead credit was created by the 1980 Legislature. This credit is given to homeowners in school districts #317 (Itasca County) and #698 (Aitkin and St. Louis counties). It is calculated in the same manner as the 57% taconite homestead credit. Payment of this credit is made by the state out of the general fund. The supplementary taconite tax relief credit is also given to eligible homesteaded manufactured home properties. (See Table 49, page 275.)

## **Net Tax**

---

The net tax on a parcel of property is derived by deducting all appropriate property tax credits from the sum of the referendum market value based tax and the net tax capacity based tax, or the total tax before credits. The net tax amount is the final amount of tax to be paid by the property owner, except in cases where there are special assessments added to the net tax or there is an economic development tax abatement.

## **Special Assessments**

---

Special assessments involve the funding of projects such as streets, curbs, sidewalks, ditches, and storm sewers. When such improvements are made, the property owner is said to have benefited directly from the improvement. The amount of the special assessment owed is based on how much the individual property benefits from the improvement. It is not based on the value of the owner's property. Thus, special assessments are not an ad valorem tax and are not included in the calculations used to determine tax rates. They are added to the parcel's net property tax and are shown as a separate item on the tax statement.

## **Economic Development Tax Abatements**

---

There are two types of economic development tax abatements. The first one was established by the 1996 Legislature to authorize county boards to grant economic development tax abatements to commercial or industrial property at the request of the taxpayer for property that had certain improvements made to it first effective for the 1997 or subsequent assessment years (M.S. 375.194). Eligible counties include those that have an average government tax rate (net tax capacity based levy divided by taxable net tax capacity value) at least 45 points higher than the rate of a neighboring county in the initial

year in which a tax abatement is granted. None of the seven metropolitan counties are considered eligible for this abatement. Eligible property must be within 20 miles of a neighboring county that has the lower tax rate and is commercial or industrial property that has had a substantial increase (at least \$400,000 for commercial and \$100,000 for industrial) in market value due to new improvements. The county board and the taxpayer of the property enter into a written agreement specifying the percentage of the abatement over a time period that is not to exceed 10 years. The abatements are a reduction in the county portion of the tax unless the property is located within a TIF district. In that case, the TIF district would "pay" the tax abatement instead of the county.

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

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

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

## Collection of Taxes

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

### **Treasurers**

---

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

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

## **Tax Payments**

---

Real estate property taxes over \$50 may be paid to the county treasurer in two equal installments. In general, half of the total tax is due on or before May 15 and the remaining half is due on or before October 15. First half taxes on certain seasonal properties are due on or before May 31. Second half taxes on certain agricultural properties are due on or before November 15. If real estate taxes are \$50 or less, the entire amount must be paid by May 15. Personal property taxes for property on leased government land may be paid in two installments like real estate taxes: the first half on or before May 15, and the second half on or before October 15. All other personal property taxes must be paid in full by May 15.

## **Tax Penalties**

---

### **Personal Property**

---

The amount of personal property tax due and remaining unpaid becomes delinquent on the day following the taxes due date (May 16 for most personal property taxes). There is an eight percent penalty added to the unpaid tax at the point it becomes delinquent. An exception to this penalty is made for personal property taxes for property on leased government land, which are subject to the penalty schedule that applies to real property.

### **Real Property**

---

On May 16, a two percent penalty is charged on unpaid homestead property and non-commercial seasonal recreational residential (cabin) property taxes and a four percent penalty is charged on unpaid non-homestead property taxes. On June 1, an additional two percent penalty is charged on unpaid homestead and cabin property taxes and an additional four percent penalty is charged on unpaid non-homestead property taxes. Thereafter, on the first day of each month, up to and including the following October 1, an additional one percent penalty for each month is charged on the unpaid tax. If the second half tax is not paid prior to October 16, homestead and cabin properties are charged a two percent penalty on the unpaid second half taxes due and non-homestead properties are charged a four percent penalty.

For homestead and cabin property, an additional penalty of four percent is added November 1 and an additional penalty of two percent is added December 1 if the second half taxes remain unpaid. For non-homestead property, an additional penalty of four percent is added November 1 and an additional penalty of four percent is also added December 1 if the second half taxes remain unpaid. On the

first business day in January of the following year, the unpaid real estate taxes for the prior year are deemed to be delinquent, and an additional penalty of two percent is added on to both the unpaid first half taxes and the unpaid second half taxes. Interest on the unpaid taxes also begins to accrue from January 1 of the following year.

## Manufactured Homes

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

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

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

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

For the 1998 assessment, taxes payable in 1999 (see Tables 58 and 59, pages 297 and 300), manufactured homes not classified as real property were assessed using the real property class rates for assessment year 1998. These rates can be found on Table 12.

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

Manufactured homes not treated as real property may also qualify for certain property tax credits, including the taconite credit, education homestead credit, and disaster credit. (See Property Tax Credits, page 20.)

The county treasurer must send out tax statements to the owners of manufactured home personal property by July 15 each year. Manufactured home personal property taxes over



\$50 may be paid to the county treasurer in two equal installments: the first half on or before August 31, and the second half on or before November 15. If the tax is \$50 or less, the total tax is due August 31. Any tax or installment remaining unpaid after the due date is delinquent and an eight percent penalty is added to the unpaid tax.



## **SECTION II**

### **Historical Data**

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

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

**TABLE 1**  
**VALUES, TOTAL TAXES LEVIED INCLUDING SPECIAL ASSESSMENTS**  
**AND STATEWIDE AVERAGE TAX RATES**  
**TAXES PAYABLE 1974 - 2000**

Taxes Payable	Taxable Market Value <sup>1</sup>	Assessed Values			Average Tax Rate <sup>2</sup>		Taxes Levied		
		Real Property	Personal Property	Total Property	Market Value/	Assessed	Market Value Based <sup>3</sup>	Assessed Value Based	Total Taxes Levied
					SD Ref. Based Rate <sup>3</sup>	Value Based Rate			
1974	\$ 31,526,979,377	\$ 10,532,815,980	\$ 375,221,681	\$ 10,908,037,661	-	% 99.15	\$ -	\$ 1,136,267,789	\$ 1,136,267,789
1975	32,949,207,409	11,028,687,059	394,667,761	11,423,354,820	-	109.12	-	1,307,397,970	1,307,397,970
1976	36,678,639,269	12,400,431,917	389,608,770	12,790,040,687	-	101.43	-	1,364,549,835	1,364,549,835
1977	40,348,632,930	13,631,238,697	401,241,961	14,032,480,658	-	104.93	-	1,543,744,497	1,543,744,497
1978	45,234,445,358	14,213,764,089	418,239,441	14,632,003,530	-	105.16	-	1,612,044,585	1,612,044,585
1979	51,787,331,845	15,475,655,030	446,415,872	15,922,070,902	-	102.27	-	1,704,015,976	1,704,015,976
1980	65,536,910,752	17,613,215,391	475,455,919	18,088,671,310	-	97.23	-	1,844,022,603	1,844,022,603
1981	91,709,758,682	21,369,229,945	515,918,614	21,885,148,559	-	87.01	-	2,011,529,837	2,011,529,837
1982	104,888,799,772	24,356,772,644	656,811,198	25,013,583,842	-	92.15	-	2,430,398,968	2,430,398,968
1983	114,942,835,732	26,859,021,214	719,675,283	27,578,696,497	-	92.10	-	2,677,165,816	2,677,165,816
1984	120,119,457,944	27,602,027,965	769,447,650	28,371,475,615	-	98.14	-	2,917,675,349	2,917,675,349
1985	122,560,533,827	28,146,949,826	797,620,554	28,944,570,380	-	99.33	-	3,011,666,708	3,011,666,708
1986	123,184,476,313	28,412,785,417	828,878,681	29,241,664,098	-	105.47	-	3,224,927,332	3,224,927,332
1987	121,760,528,792	28,589,012,030	857,546,834	29,446,558,864	-	111.30	-	3,421,316,479	3,421,316,479
1988	123,646,679,501	29,019,274,151	875,325,667	29,894,599,818	-	118.34	-	3,682,260,070	3,682,260,070
<b>Tax Capacities<sup>4</sup></b>									
1989 <sup>4</sup>	130,769,900,330	3,789,973,641	108,894,831	3,898,868,472	-	97.39	-	3,943,704,269	3,943,704,269
1990 <sup>5</sup>	138,325,581,571	3,023,348,159	131,014,301	3,154,362,460	-	99.77	-	3,298,638,258	3,298,638,258
1991	146,390,040,633	3,145,639,026	134,917,362	3,280,556,388	-	106.69	-	3,653,524,954	3,653,524,954
1992	152,024,264,338	3,095,922,721	132,766,806	3,228,689,527	-	115.01	-	3,873,553,668	3,873,553,668
1993	156,983,395,050	3,057,976,129	137,427,155	3,195,403,284	0.00502/.000	123.51	7,879,116	4,102,534,692	4,110,413,808
1994	161,984,602,499	3,036,843,689	134,339,758	3,171,183,447	0.01168/.000	128.18	18,900,882	4,203,624,145	4,222,528,027
1995	169,795,668,959	3,144,616,186	139,515,555	3,284,131,741	.00148/.01455	130.68	26,587,584	4,452,592,580	4,479,180,164
1996	180,355,555,655	3,350,007,524	147,560,824	3,497,568,348	.00175/.03178	128.60	59,070,987	4,650,901,201	4,709,972,188
1997	192,475,464,505	3,590,737,882	154,793,236	3,745,531,118	0.03923	124.93	73,695,568	4,829,445,721	4,903,141,289
1998	206,390,682,728	3,500,012,129	136,978,564	3,636,990,693	0.07794	128.07	156,478,428	4,822,206,658	4,978,685,086
1999	222,675,207,887	3,479,953,266	124,043,585	3,603,996,851	0.09343	131.37	201,715,046	4,914,758,200	5,116,473,246
2000	241,318,393,506	3,710,613,009	129,817,042	3,840,430,051	0.10725	127.51	250,808,539	5,075,949,707	5,326,758,246

- (1) Beginning with taxes payable in 1973, assessed values and tax rates were based on full market value instead of adjusted market value which had applied in prior years. With this change, assessed values and average tax rates changed considerably.
- (2) The statewide average tax rate is exclusive of special assessments. Tax rates for years 1925-1988 are expressed in mills. Tax rates for 1989-2000 are expressed as percentages.
- (3) Beginning with taxes payable in 1993, certain levies and rates are calculated based on taxable market values.
- (4) For payable year 1989, gross tax capacity value replaced assessed value.
- (5) For payable year 1990, net tax capacity value replaced gross tax capacity value.

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

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

NOTE: Footnotes may be found on page 38.

**TABLE 2**  
**REAL AND PERSONAL PROPERTY TAXES LEVIED**  
**TAXES PAYABLE 1974 - 2000**

Taxes Payable	Real Estate Levy	Personal Property Levy	Taxes Levied			Homestead Credit <sup>(2)</sup>	Agricultural Credit <sup>(2) (7)</sup>	Total Net Tax Payable <sup>(3,5)</sup>	Special Assessments	Total Net Tax Payable Including Special Assessments
			Market Value Based <sup>(6)</sup>	Assessed Value Based <sup>(6)</sup>	Total Taxes Levied					
1974	\$ 1,043,396,304	\$ 38,088,817	\$ ---	\$ 1,081,485,121	\$ 1,081,485,121	\$ 189,373,196	\$ ---	\$ 892,111,925	\$ 54,782,668	\$ 946,894,593
1975	1,202,147,416	44,353,137	---	1,246,500,553	1,246,500,553	206,708,572	---	1,039,791,981	60,897,417	1,100,689,398
1976	1,255,997,852	41,322,615	---	1,297,320,467	1,297,320,467	220,254,291	---	1,077,066,176	67,229,368	1,144,295,544
1977	1,429,088,173	43,357,669	---	1,472,445,842	1,472,445,842	234,562,666	29,499,567	1,208,383,609	71,298,655	1,279,682,264
1978	1,493,045,351	45,651,310	---	1,538,696,661	1,538,696,661	243,964,012	35,165,192	1,259,567,457	73,347,924	1,332,915,381
1979	1,580,927,494	47,385,241	---	1,628,312,735	1,628,312,735	254,088,892	41,634,224	1,332,589,619	75,703,241	1,408,292,860
1980	1,710,411,947	48,426,153	---	1,758,838,100	1,758,838,100	371,313,377	52,186,630	1,335,338,093	85,184,503	1,420,522,596
1981	1,856,574,360	47,563,239	---	1,904,137,599	1,904,137,599	447,233,171	70,456,204	1,372,521,102	107,392,237	1,479,913,339
1982	2,243,859,965	61,222,421	---	2,305,082,386	2,305,082,386	495,705,796	86,945,965	1,705,367,079	125,316,582	1,830,683,661
1983	2,473,325,197	66,699,104	---	2,540,024,301	2,540,024,301	521,541,062	96,947,321	1,903,773,931	137,141,515	2,040,915,446
1984	2,709,002,854	75,218,054	---	2,784,220,908	2,784,220,908	506,065,238	92,675,991	2,164,411,484	133,454,441	2,297,865,925
1985	2,795,623,792	79,371,594	---	2,874,995,386	2,874,995,386	539,504,280	106,513,404	2,226,776,308	136,671,326	2,363,447,634
1986	2,997,104,294	86,853,333	---	3,083,957,627	3,083,957,627	586,112,213	126,080,929	2,369,338,813	140,969,705	2,510,308,518
1987	3,181,565,243	95,757,072	---	3,277,322,315	3,277,322,315	609,222,978	115,621,847	2,550,370,217	143,994,164	2,694,364,381
1988	3,433,066,776	104,693,975	---	3,537,760,751	3,537,760,751	622,442,752	102,059,237	2,789,346,375	144,499,319	2,933,845,694
1989	3,690,320,745	106,771,593	---	3,797,092,338	3,797,092,338	652,997,536	94,975,727	3,038,091,944	146,611,931	3,184,703,875
1990	3,020,045,556	127,002,583	---	3,147,048,139	3,147,048,139	7,869,129	---	3,136,365,859	151,590,119	3,287,955,978
1991	3,363,282,756	136,824,691	---	3,500,107,447	3,500,107,447	8,173,914	---	3,489,227,498	153,417,507	3,642,645,005
1992	3,568,198,266	145,155,457	---	3,713,353,723	3,713,353,723	8,568,713	---	3,701,794,613	160,199,945	3,861,994,558
1993	3,794,652,485	159,888,034	7,879,116	3,946,661,407	3,954,540,523	9,271,575	---	3,940,567,048	155,873,285	4,096,440,333
1994	3,902,123,795	164,533,230	18,900,882	4,047,756,132	4,066,657,014	11,439,498	---	4,050,132,400	155,871,013	4,206,003,413
1995	4,143,669,286	174,462,629	26,587,584	4,291,544,565	4,318,132,149	12,091,519	---	4,299,672,554	161,048,015	4,460,720,569
1996	4,357,053,873	182,743,443	59,070,987	4,480,726,964	4,539,797,951	11,940,292	---	4,521,295,501	170,174,237	4,691,469,738
1997	4,544,290,382	187,829,459	73,695,568	4,658,424,396	4,732,119,964	12,146,958	---	4,713,801,163	171,021,325	4,884,822,488
1998	4,629,340,149	173,377,086	156,478,428	4,646,238,868	4,802,717,296	171,885,293	---	4,624,890,076	175,967,790	4,800,857,866
1999	4,766,989,480	162,733,637	201,715,046	4,728,008,122	4,929,723,168	319,503,892	---	4,604,137,455	186,750,078	4,790,887,533
2000	4,975,084,873	165,410,781	250,808,539	4,889,698,197	5,140,506,736	409,882,643	45,979,208	4,679,242,275	186,251,510	4,865,493,785

NOTE: Footnotes may be found on page 38.

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

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

NOTE: Footnotes may be found on page 38.

**TABLE 3**  
**REAL AND PERSONAL PROPERTY TAX LEVIES INCLUDING SPECIAL ASSESSMENTS**  
**BY GOVERNMENTAL SUBDIVISION**  
**TAXES PAYABLE 1972 - 2000**

Taxes Payable	County	City	Township	School District	Special Taxing District <sup>4</sup>	Taxes Levied			Homestead Credit <sup>2</sup>	Agricultural Credit <sup>2 7</sup>	Net Taxes <sup>5</sup>
						Market Value Based <sup>6</sup>	Assessed Value Based	Total Taxes Levied			
1972	\$ 249,348,013	\$ 223,437,490	\$ 15,599,053	\$ 504,452,892	\$ 14,748,136	\$ -	\$ 1,007,585,584	\$ 1,007,585,584	\$ 117,085,619	---	\$ 890,499,965
1973	256,835,461	226,835,829	15,596,239	521,696,691	16,255,383	-	1,037,219,602	1,037,219,602	122,753,051	---	914,466,551
1974	283,824,499	245,391,040	16,565,021	568,556,959	21,930,270	-	1,136,267,789	1,136,267,789	189,373,196	---	946,894,593
1975	323,903,244	280,237,222	17,522,904	631,719,865	37,342,219	-	1,307,397,971	1,307,397,971	206,708,572	---	1,100,689,399
1976	339,410,441	295,797,233	20,161,728	657,055,360	31,138,634	-	1,364,549,835	1,364,549,835	220,254,291	---	1,144,295,544
1977	379,243,365	328,532,136	23,211,784	757,026,429	36,212,319	-	1,543,744,497	1,543,744,497	234,562,666	29,499,567	1,279,682,264
1978	409,107,775	339,682,520	25,286,325	777,952,689	36,939,728	-	1,612,044,585	1,612,044,585	243,964,012	35,165,192	1,332,915,381
1979	438,513,020	347,977,849	28,503,861	817,858,349	41,639,698	-	1,704,015,976	1,704,015,976	254,088,892	41,634,224	1,408,292,860
1980	492,335,216	374,696,259	34,865,773	855,277,356	50,579,516	-	1,844,022,603	1,844,022,603	371,313,377	52,186,630	1,420,522,596
1981	556,513,538	439,543,621	44,167,682	850,255,968	74,274,064	-	2,011,529,837	2,011,529,837	447,233,171	70,456,204	1,479,913,339
1982	626,927,305	493,537,943	49,599,475	1,099,690,985	95,255,530	-	2,430,398,968	2,430,398,968	495,705,796	86,945,965	1,830,683,661
1983	669,839,201	535,248,730	52,910,906	1,209,907,940	120,094,794	-	2,677,165,816	2,677,165,816	521,541,062	96,947,321	2,040,915,446
1984	720,660,693	563,916,287	60,630,782	1,329,561,212	135,087,038	-	2,917,675,349	2,917,675,349	525,482,114	92,675,991	2,297,865,925
1985	754,437,921	590,174,999	63,707,344	1,316,382,207	149,161,314	-	3,011,666,708	3,011,666,708	539,504,280	106,513,404	2,363,447,634
1986	824,330,475	629,644,574	66,450,490	1,389,754,370	173,142,388	-	3,224,927,332	3,224,927,332	586,112,213	126,080,929	2,510,308,518
1987	877,679,646	658,275,749	69,874,272	1,441,103,526	204,320,022	-	3,421,316,479	3,421,316,479	609,222,978	115,621,847	2,694,364,381
1988	952,980,592	686,724,686	73,140,641	1,509,728,030	250,869,713	-	3,682,260,070	3,682,260,070	622,442,752	102,059,237	2,933,845,694
1989	1,025,731,896	665,320,101	75,097,914	1,635,444,219	292,884,645	-	3,943,704,269	3,943,704,269	652,997,536	94,975,727	3,184,703,875
1990	841,203,791	600,728,788	69,480,746	1,228,778,953	280,883,124	-	3,298,638,258	3,298,638,258	7,869,129	---	3,287,955,978
1991	946,745,882	614,921,791	67,929,508	1,381,146,910	337,370,387	-	3,653,524,954	3,653,524,954	8,173,914	---	3,642,645,005
1992	1,013,747,532	640,764,965	69,158,308	1,460,231,019	349,201,787	-	3,873,553,668	3,873,553,668	8,568,713	---	3,861,994,558
1993	1,039,725,471	650,159,695	72,924,633	1,612,361,491	369,879,516	7,879,116	4,102,534,692	4,110,413,808	9,271,575	---	4,088,561,217
1994	1,082,444,275	663,634,208	73,974,049	1,650,420,411	363,593,402	18,900,882	4,203,627,145	4,222,528,027	11,439,498	---	4,206,003,413
1995	1,145,802,316	704,555,851	79,613,574	1,808,247,139	388,590,742	26,587,584	4,452,592,580	4,479,180,164	12,091,519	---	4,460,720,569
1996	1,196,531,379	736,667,799	84,076,586	1,856,800,270	409,225,438	59,070,987	4,650,901,201	4,709,972,188	11,940,292	---	4,691,469,738
1997	1,246,038,093	778,165,774	85,079,398	1,913,405,809	422,897,567	73,695,568	4,829,445,721	4,903,141,289	12,146,958	---	4,884,822,488
1998	1,294,558,529	805,114,996	91,718,363	1,786,469,027	433,600,834	156,478,428	4,822,206,658	4,978,685,086	171,885,293	---	4,800,857,866
1999	1,352,992,259	851,320,510	97,888,427	1,765,617,835	448,442,114	201,715,046	4,914,758,200	5,116,473,246	319,503,892	---	4,790,887,533
2000	1,402,312,822	886,984,932	102,146,467	1,806,574,613	469,293,594	250,808,539	5,075,949,707	5,326,758,246	409,882,643	45,979,208	4,679,242,275

NOTE: Footnotes may be found on page 38.



**TABLE 4**  
**REAL AND PERSONAL PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS**  
**BY GOVERNMENTAL SUBDIVISION**  
**TAXES PAYABLE 1965 - 2000**

Taxes Payable											Net Taxes Levied		
	State	County	City	Township	School District	Special Taxing District <sup>4</sup>	Total Taxes <sup>3</sup>	Homestead Credit <sup>2</sup>	Agricultural Credit <sup>2</sup>	Market Value Based <sup>6</sup>	Assessed Value Based	Total Net Taxes Levied	
1965	27,820,383	158,381,968	116,876,321	13,523,682	267,411,005	---	584,013,359	---	---	---	584,013,359	584,013,359	
1966	38,322,818	157,364,610	121,269,535	13,600,360	286,692,084	---	617,249,407	---	---	---	617,249,407	617,249,407	
1967	36,481,201	160,392,008	126,329,933	14,546,042	316,108,840	---	653,858,024	---	---	---	653,858,024	653,858,024	
1968	---	164,688,270	128,954,340	13,049,195	322,744,513	4,397,216	633,833,536	78,768,510	---	---	555,065,026	555,065,026	
1969	---	188,708,475	145,815,356	12,574,539	412,367,625	4,782,170	764,221,165	95,304,787	---	---	668,916,378	668,916,378	
1970	---	204,608,886	160,319,419	13,883,729	489,303,409	5,339,119	873,454,562	108,054,831	---	---	765,399,731	765,399,731	
1971	---	237,677,912	187,347,912	14,391,029	595,312,008	5,968,779	1,040,697,641	127,596,363	---	---	913,101,278	913,101,278	
1972	---	245,925,339	178,639,274	13,608,342	504,452,892	14,748,136	957,373,983	117,085,618	---	---	840,288,365	840,288,365	
1973	---	253,246,879	176,578,010	14,883,803	521,696,691	16,255,383	982,660,767	122,753,051	---	---	859,907,716	859,907,716	
1974	---	280,067,618	195,330,871	15,689,529	568,556,959	21,840,144	1,081,485,121	189,373,196	---	---	892,111,925	892,111,925	
1975	---	320,331,566	223,849,623	16,671,959	631,719,865	37,255,023	1,246,500,553	206,708,572	---	---	1,039,791,981	1,039,791,981	
1976	---	335,647,162	233,800,387	18,816,538	657,055,360	31,014,581	1,297,320,467	220,254,291	---	---	1,077,066,176	1,077,066,176	
1977	---	374,950,902	262,998,033	21,907,677	757,026,429	36,044,337	1,472,445,842	234,562,666	29,499,567	---	1,208,383,609	1,208,383,609	
1978	---	402,923,923	273,909,562	24,325,877	777,952,689	36,509,062	1,538,696,661	243,964,012	35,165,192	---	1,259,567,457	1,259,567,457	
1979	---	433,052,934	279,439,244	27,349,255	817,858,348	41,089,755	1,628,312,735	254,088,892	41,634,224	---	1,332,589,619	1,332,589,619	
1980	---	485,889,698	297,954,686	33,753,206	855,277,356	49,694,672	1,758,838,100	371,313,377	52,186,630	---	1,335,338,093	1,335,338,093	
1981	---	549,365,767	343,049,470	41,173,148	850,255,967	73,518,283	1,904,137,599	447,233,171	70,456,204	---	1,372,521,102	1,372,521,102	
1982	---	617,468,212	381,903,935	46,706,790	1,099,683,473	93,932,246	2,305,082,386	495,705,796	86,945,965	---	1,705,367,079	1,705,367,079	
1983	---	658,675,442	414,627,237	50,669,342	1,209,907,940	116,980,095	2,540,024,301	521,541,062	96,947,321	---	1,903,773,931	1,903,773,931	
1984	---	708,371,048	448,553,132	58,333,930	1,329,561,212	131,582,249	2,784,220,908	525,482,114	92,675,992	---	2,164,411,484	2,164,411,484	
1985	---	741,283,445	472,654,578	61,138,779	1,316,382,207	145,733,450	2,874,995,386	539,504,280	106,513,404	---	2,226,776,308	2,226,776,308	
1986	---	810,617,146	508,483,053	63,647,207	1,389,754,370	169,850,816	3,083,957,627	586,112,213	126,080,929	---	2,369,338,813	2,369,338,813	
1987	---	862,800,305	536,524,064	66,599,728	1,441,103,526	200,231,428	3,277,322,315	609,222,978	115,621,847	---	2,550,370,217	2,550,370,217	
1988	---	936,373,549	565,377,928	69,460,567	1,509,728,030	248,004,269	3,537,760,751	622,442,752	102,059,237	---	2,789,346,375	2,789,346,375	
1989	---	1,010,336,629	541,124,439	71,065,341	1,635,444,219	289,896,216	3,797,092,338	652,997,536	94,975,727	---	3,038,091,944	3,038,091,944	
1990	---	823,600,976	474,093,205	64,944,671	1,228,778,953	278,067,478	3,147,048,139	7,869,129	---	---	3,136,365,859	3,136,365,859	
1991	---	925,373,716	490,342,291	62,867,845	1,381,146,910	334,966,209	3,500,107,447	8,173,914	---	---	3,489,227,498	3,489,227,498	
1992	---	989,221,703	511,869,787	64,357,525	1,460,231,019	347,223,632	3,713,353,723	8,568,713	---	---	3,701,794,613	3,701,794,613	
1993	---	1,012,644,234	527,794,446	68,061,651	1,612,361,491	368,315,699	3,946,661,407	9,271,575	---	7,879,116	3,932,687,932	3,940,567,048	
1994	---	1,048,694,974	547,962,852	69,218,806	1,650,420,411	361,897,849	4,047,756,132	11,439,498	---	18,900,882	4,031,231,518	4,050,132,400	
1995	---	1,110,263,250	585,688,298	74,693,736	1,808,247,139	386,869,184	4,291,544,565	12,091,519	---	26,587,584	4,273,084,970	4,299,672,554	
1996	---	1,158,011,791	612,260,957	79,021,354	1,856,800,270	407,032,863	4,480,726,964	11,940,292	---	59,070,987	4,462,224,514	4,521,295,501	
1997	---	1,204,601,176	655,448,077	80,217,457	1,913,405,809	420,892,797	4,658,424,396	12,146,958	---	73,695,568	4,640,105,595	4,713,801,163	
1998	---	1,250,578,521	682,242,762	86,220,818	1,786,469,027	429,982,831	4,646,238,868	171,885,293	---	156,478,428	4,468,411,648	4,624,890,076	
1999	---	1,308,852,113	717,482,878	91,666,423	1,765,617,835	445,891,818	4,728,008,122	319,503,892	---	201,715,046	4,402,422,409	4,604,137,455	
2000	---	1,354,959,045	757,207,146	95,542,073	1,806,574,613	466,778,041	4,889,698,197	409,882,643	45,979,208	250,808,539	4,428,433,736	4,679,242,275	

NOTE: Footnotes may be found on page 38.

## FOOTNOTES FOR TABLES 2, 3 and 4

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

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

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

Amounts for 1990 through 1997 are only values for Taconite Homestead Credit. Homestead and Agricultural Credit Aid (HACA) replaced homestead and agricultural credit for taxes payable in 1990. See explanation of HACA on page 15.

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

1998 .....	\$160,270,572	1999 .....	\$304,251,980	2000 .....	\$394,435,369
------------	---------------	------------	---------------	------------	---------------

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

1975 .....	16,672,517	1982 .....	65,019,879	1989 .....	248,777,251	1996 .....	367,121,354
1976 .....	20,896,439	1983 .....	88,756,546	1990 .....	277,109,399	1997 .....	383,391,232
1977 .....	19,418,464	1984 .....	107,423,873	1991 .....	304,944,335	1998 .....	410,328,625
1978 .....	23,075,548	1985 .....	137,398,665	1992 .....	339,982,742	1999 .....	398,115,767
1979 .....	29,523,199	1986 .....	141,184,290	1993 .....	356,995,253	2000 .....	408,269,462
1980 .....	36,368,483	1987 .....	169,633,883	1994 .....	369,069,172		
1981 .....	46,774,964	1988 .....	208,371,672	1995 .....	325,286,388		

Also includes Power Line Levy, in dollars:

1982 .....	367,851	1987 .....	429,381	1992 .....	467,315	1997 .....	467,848
1983 .....	407,699	1988 .....	444,736	1993 .....	488,633	1998 .....	416,284
1984 .....	395,464	1989 .....	448,243	1994 .....	491,628	1999 .....	381,288
1985 .....	404,262	1990 .....	453,457	1995 .....	496,570	2000 .....	367,817
1986 .....	420,745	1991 .....	466,141	1996 .....	478,375		

4) Includes Tax Increment Financing Levy, in dollars:

1982 .....	35,141,373	1987 .....	117,465,743	1992 .....	255,788,716	1997 .....	299,942,270
1983 .....	46,425,859	1988 .....	154,372,728	1993 .....	278,915,518	1998 .....	299,099,241
1984 .....	58,154,901	1989 .....	183,983,207	1994 .....	268,517,539	1999 .....	301,890,301
1985 .....	70,761,120	1990 .....	192,295,363	1995 .....	276,845,444	2000 .....	314,420,873
1986 .....	92,355,076	1991 .....	230,125,125	1996 .....	286,308,639		

5) Starting in 1981, the net taxes column reflects the exclusion of the following credits:

	<u>1981</u>	<u>1982</u>	<u>1983</u>
Reduced Assessment Credit	\$ 11,536,758	\$ 14,026,852	\$ 14,584,416
Wetlands Credit .....	2,307,260	2,798,921	2,791,508
Power Line Credit .....	NA	135,506	151,957
Agricultural Preserves Credit	NA	NA	125,054

	<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u>
Wetlands Credit .....	\$ 313,355	\$ 421,758	\$ 395,940	\$ 302,067	\$ 256,037
Native Prairie Credit.....	121,898	139,261	130,335	109,969	90,738
Power Line Credit .....	165,373	163,997	170,884	168,707	168,031
Disaster Credit.....	58,582	71,575	---	---	52,975
Enterprise Zone Credit.....	651,896	1,013,948	1,077,931	1,042,854	1,063,693
Small Business Credit.....	NA	NA	NA	NA	26,047,290
Agricultural Preserves Credit	340,215	390,855	650,582	483,676	233,623

	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>
Power Line Credit .....	\$ 169,649	\$ 117,986	\$ 127,495	\$ 133,334	\$ 144,326
Agricultural Preserves.....	43,684	45,885	52,851	108,162	325,037
County Conservation.....	38,568	60,625	117,919	123,959	160,645
Disaster Credit.....	---	1,416	---	4,044	36,094
Enterprise Zone Credit.....	221,498	122,213	74,440	29,040	23,928
Disparity Reduction Credit...	1,911,475	2,465,026	2,333,330	2,591,858	4,011,870

	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>
Power Line Credit .....	\$ 137,208	\$ 143,289	\$ 145,463	\$ 151,225
Agricultural Preserves.....	288,808	344,662	306,943	305,076
County Conservation.....	191,334	196,026	202,762	205,735
Disaster Credit.....	---	---	---	33,366
Enterprise Zone Credit.....	23,988	14,378	16,754	18,970
Disparity Reduction Credit...	4,443,778	5,148,760	5,135,373	5,457,471
Rental Equity Credit.....	---	520,961	754,863	---

	<u>1998</u>	<u>1999</u>	<u>2000</u>
Power Line Credit .....	\$ 146,557	\$ 141,589	\$ 138,406
Agricultural Preserves.....	312,017	303,311	303,290
County Conservation.....	206,436	206,083	206,099
Disaster Credit.....	1,031,552	520,315	0
Enterprise Zone Credit.....	18,656	8,750	4,300
Disparity Reduction Credit...	4,226,709	4,901,773	4,750,515
Education Homestead Credit..	160,270,572	304,251,980	394,435,369
Education Agricultural Credit	--	--	45,979,208

6) Beginning with taxes payable in 1993, certain levies are calculated based on taxable market value.

7) Beginning with taxes payable in 2000, this amount represents the Education Agricultural Credit.

**TABLE 5**  
**TOTAL SPECIAL TAXING DISTRICT PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS**  
**BY MAJOR CATEGORY OF SPECIAL TAXING DISTRICT**  
**TAXES PAYABLE 1968 - 2000**  
**PART A**

<u>Taxes Payable</u>	<u>County Park District</u>	<u>Hospital District</u>	<u>Housing and Redevelopment Authority</u>	<u>Economic Development Authority</u>	<u>Metropolitan Airport Commission</u>	<u>Metropolitan Council</u>	<u>Mosquito Control</u>	<u>Regional Railroad Authority</u>
1968	\$ -	\$ 244,339	\$ 650,246	\$ -	\$ 1,072,655	\$ 632,776	\$ 792,540	\$ -
1969	-	423,176	676,611	-	980,667	699,580	759,419	-
1970	710,337	521,055	704,791	-	-	1,062,076	758,186	-
1971	858,519	647,924	725,154	-	-	1,325,348	839,789	-
1972	2,239,929	714,094	1,063,014	-	-	1,414,811	879,217	-
1973	2,368,893	821,773	1,089,977	-	-	1,484,262	910,517	-
1974	2,560,041	810,537	1,126,343	-	-	1,668,085	1,208,602	-
1975	2,938,928	899,076	1,292,316	-	-	4,823,415	1,274,464	-
1976	3,773,824	998,399	1,425,194	-	-	3,224,454	1,445,777	-
1977	4,570,010	1,026,148	951,431	-	-	3,811,702	1,576,168	-
1978	4,130,224	978,740	1,214,194	-	-	2,921,312	1,569,911	-
1979	4,393,791	983,101	1,101,941	-	-	3,482,417	1,783,945	-
1980	4,854,214	1,233,134	1,076,729	-	-	4,318,480	2,136,961	-
1981	5,173,321	1,288,857	1,555,766	-	-	5,038,734	2,521,935	-
1982	5,399,800	1,383,498	1,726,678	-	-	5,889,347	2,736,389	2,242,559
1983	5,188,318	1,413,533	2,039,430	-	-	7,251,314	4,644,736	2,369,141
1984	5,532,329	1,507,029	2,145,826	-	-	8,278,198	6,592,998	2,556,177
1985	5,358,891	1,943,711	2,323,538	-	-	7,525,387	6,992,939	2,623,078
1986	5,881,911	2,514,321	2,347,326	-	-	8,910,761	7,605,738	-
1987	6,144,366	2,590,248	2,591,966	-	-	8,399,989	8,305,000	-
1988	6,405,550	2,500,373	3,165,076	-	-	9,413,855	8,636,616	6,541,383
1989	7,024,065	2,497,323	3,583,065	-	-	11,519,889	7,417,660	10,805,631
1990	5,920,802	2,225,530	4,002,222	-	-	9,130,412	4,501,322	10,235,365
1991	6,343,263	2,381,813	4,945,431	-	-	7,387,047	7,550,523	20,289,697
1992	7,169,039	2,541,072	4,935,625	-	-	9,923,416	6,759,346	835,004
1993	7,420,121	2,714,209	5,997,548	218,321	-	7,172,103	5,711,297	727,834
1994	8,378,995	2,997,819	6,462,361	221,510	-	6,782,354	5,749,191	944,571
1995	12,803,832	3,230,850	6,988,977	577,504	-	8,214,916	5,882,481	742,904
1996	13,061,017	3,234,893	7,503,268	582,836	-	13,505,674	4,451,970	530,631
1997	13,367,405	3,159,099	8,287,081	596,624	-	14,337,939	4,721,427	454,956
1998	13,861,421	3,018,757	9,392,554	978,357	-	16,718,817	5,455,695	1,353,809
1999	15,060,101	2,922,629	10,390,241	1,047,861	-	16,565,392	6,259,829	6,133,566
2000	15,599,107	2,884,544	11,433,684	1,086,681	-	16,806,226	6,758,457	6,989,080

**TABLE 5**  
**TOTAL SPECIAL TAXING DISTRICT PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS**  
**BY MAJOR CATEGORY OF SPECIAL TAXING DISTRICT**  
**TAXES PAYABLE 1968 - 2000**  
**PART B**

<u>Taxes Payable</u>	<u>Port Authority</u>	<u>Regional Development Commission</u>	<u>Sanitary Sewer District</u>	<u>Tax Increment Financing</u>	<u>Transit Commission</u>	<u>Watershed District</u>	<u>Miscellaneous Districts</u>	<u>Total Special Tax District</u>
1968	\$ 787,803	\$ -	\$ 53,581	\$ -	\$ -	\$ 163,277	\$ -	\$ 4,397,217
1969	930,270	-	55,810	-	-	256,634	-	4,782,167
1970	1,174,315	-	57,223	-	-	351,135	-	5,339,118
1971	1,124,792	-	79,751	-	-	367,503	-	5,968,780
1972	1,540,568	-	226,175	-	6,216,282	454,045	-	14,748,135
1973	1,471,963	78,035	59,640	-	7,292,751	677,572	-	16,255,383
1974	1,502,269	293,608	94,160	-	11,896,587	679,912	-	21,840,144
1975	1,458,633	361,506	279,225	2,689,574	20,467,259	770,626	-	37,255,022
1976	1,583,351	693,347	316,296	3,181,516	13,222,498	1,149,924	-	31,014,580
1977	1,367,670	587,331	173,796	3,939,863	16,021,878	2,018,340	-	36,044,337
1978	1,050,935	732,168	63,159	5,306,640	16,437,876	2,103,903	-	36,509,062
1979	1,581,182	749,975	49,767	7,418,285	16,687,385	2,857,859	-	41,089,648
1980	1,505,519	848,965	57,306	11,305,114	19,379,049	2,979,224	-	49,694,695
1981	1,043,082	956,928	59,319	22,489,390	30,277,117	3,112,620	-	73,517,069
1982	1,746,086	919,495	69,525	35,141,373	33,117,948	3,453,802	-	93,826,500
1983	1,706,420	961,472	67,683	46,425,859	41,215,897	3,695,150	-	116,978,953
1984	38,688	1,038,394	64,586	58,154,901	41,261,638	4,405,629	-	131,576,393
1985	32,009	1,088,629	60,688	70,761,120	42,325,701	4,464,527	237,850	145,738,068
1986	916,210	1,101,989	59,959	92,355,076	43,724,974	4,203,523	237,116	169,858,904
1987	871,455	1,078,729	57,185	117,465,743	46,897,869	5,603,432	225,746	200,231,728
1988	1,402,541	1,033,988	93,185	154,372,728	48,824,639	5,412,806	201,189	248,003,929
1989	1,572,191	1,048,052	99,016	183,980,403	54,278,749	5,541,184	521,026	289,888,254
1990	1,268,310	866,824	81,748	192,295,363	42,490,022	4,482,718	563,243	278,063,881
1991	1,228,656	1,106,002	101,757	230,125,125	48,956,678	3,973,857	575,151	334,965,000
1992	2,015,691	1,387,786	118,390	255,788,716	50,814,429	4,297,697	635,045	347,221,256
1993	388,085	1,423,070	78,888	278,915,518	49,194,490	7,901,890	448,719	368,312,093
1994	1,065,582	1,356,725	85,334	268,517,539	52,418,112	6,605,448	311,612	361,897,153
1995	708,414	1,432,120	134,040	276,845,444	55,001,222	12,737,693	1,568,276	386,868,673
1996	752,342	1,461,397	137,604	286,308,639	62,513,304	11,626,809	1,362,280	407,032,664
1997	707,841	1,475,390	908,193	299,942,270	59,676,702	11,833,174	1,425,086	420,893,187
1998	621,103	1,463,292	105,812	299,099,241	64,256,481	12,077,378	1,580,022	429,982,739
1999	655,559	1,571,608	76,012	301,890,301	68,745,246	12,880,935	1,692,354	445,891,634
2000	614,442	1,619,911	27,048	314,420,873	73,365,367	13,330,312	1,841,835	466,777,567

**TABLE 6**  
**SPECIAL ASSESSMENTS ON REAL PROPERTY**  
**TAXES PAYABLE 1961 - 2000 <sup>1</sup>**

Taxes Payable	County	City	Township	School District <sup>2</sup>	Special Taxing District <sup>3</sup>	Total Special Assessments
1961	\$ 2,351,451	\$ 16,907,767	\$ 35,587	\$ 9,255	\$ ---	\$ 19,304,060
1962	2,525,560	21,054,625	155,997	1,962	---	23,738,144
1963	2,609,148	22,696,782	249,511	693	---	25,556,134
1964	2,881,697	22,765,892	235,106	721	---	25,883,416
1965	2,873,348	24,285,825	256,551	22,601	---	27,438,325
1966	2,830,280	25,989,325	302,025	692	---	29,122,322
1967	3,063,590	27,806,364	393,226	13,965	---	31,277,145
1968	2,900,282	30,873,189	600,570	362	---	34,374,403
1969	3,161,385	31,199,108	616,648	433	---	34,977,574
1970	3,252,530	34,958,720	732,930	---	---	38,944,180
1971	3,498,018	39,862,907	1,104,766	---	---	44,465,691
1972	3,422,674	44,798,215	1,990,711	---	---	50,211,600
1973	3,588,582	50,257,818	712,435	---	---	54,558,835
1974	3,756,880	50,060,170	875,491	---	90,127	54,782,668
1975	3,571,678	56,387,600	850,945	---	87,195	60,897,418
1976	3,763,278	61,996,846	1,345,190	---	124,054	67,229,368
1977	4,292,463	65,534,103	1,304,107	---	167,982	71,298,655
1978	6,183,852	65,772,958	960,448	---	430,666	73,347,924
1979	5,460,078	68,538,605	1,154,616	---	549,935	75,703,234
1980	6,445,516	76,741,585	1,112,560	---	884,844	85,184,505
1981	7,147,771	96,494,151	2,994,534	---	755,781	107,392,237
1982	9,361,905	111,634,008	2,892,685	---	1,427,984	125,316,582
1983	11,163,759	120,621,493	2,241,564	---	3,114,699	137,141,515
1984	12,289,645	115,363,155	2,296,852	---	3,504,789	133,454,441
1985	13,154,476	117,520,421	2,568,565	---	3,427,864	136,671,326
1986	13,713,329	121,161,521	2,803,283	---	3,291,572	140,969,705
1987	14,879,341	121,751,685	3,274,544	---	4,088,594	143,994,164
1988	16,607,043	121,346,758	3,680,074	---	2,865,444	144,499,319
1989	15,395,267	124,195,662	4,032,573	---	2,988,429	146,611,931
1990	17,602,815	126,635,583	4,536,075	---	2,815,646	151,590,119
1991	21,372,166	124,579,500	5,061,663	---	2,404,178	153,417,507
1992	24,525,829	128,895,178	4,800,783	---	1,978,155	160,199,945
1993	27,081,237	122,365,249	4,862,982	---	1,563,817	155,873,285
1994	33,748,861	115,671,356	4,755,243	---	1,695,553	155,871,013
1995	35,539,066	118,867,553	4,919,838	---	1,721,558	161,048,015
1996	38,519,588	124,406,842	5,055,232	---	2,192,575	170,174,237
1997	41,436,917	122,717,697	4,861,941	---	2,004,770	171,021,325
1998	43,980,008	122,872,234	5,497,545	---	3,618,003	175,967,790
1999	44,140,146	133,837,632	6,222,004	---	2,550,296	186,750,078
2000	47,353,777	129,777,786	6,604,394	---	2,515,553	186,251,510

- (1) Special Assessments are not included in the taxing district levy when tax rates are determined.
- (2) School Districts do not have special assessments. However, the entries in this table are basically old school district debts that were treated as special assessments during that year in which the taxes were due.
- (3) Prior to payable year 1974, no specific provisions were made for reporting special taxing districts' (specifically watersheds) special assessments. Hence, any special taxing district's special assessments were shown on this table as county special assessments. Effective with payable 1974, a separate column was provided for reporting special taxing districts' special assessments.

**TABLE 7**  
**TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY PROPERTY TYPE**  
**TAXES PAYABLE 1974 - 2000**

TAXES PAYABLE	AGRICULTURAL				NON-AGRICULTURAL					
	FARM	TIMBER	SEASONAL REC. RESIDENTIAL	TOTAL	RESIDENTIAL	APARTMENTS	VACANT LAND	SEASONAL REC. COMMERCIAL	COMMERCIAL LAND & BLDGS.	
1974	\$ 6,303,871,903	\$ 7,157,475	\$ 532,070,520	\$ 6,843,099,898	\$ 15,123,842,854	\$ 1,614,780,690	\$ 348,562,363	\$ 53,965,464	\$ 3,823,509,740	
1975	6,415,081,434	7,143,240	550,207,227	6,972,431,901	15,909,193,646	1,718,909,545	322,113,418	54,043,020	4,028,012,668	
1976	7,204,668,563	8,339,440	621,913,053	7,834,921,056	17,996,178,514	1,908,965,218	360,860,866	61,641,609	4,304,266,445	
1977	8,058,720,982	9,851,885	704,518,467	8,773,091,334	20,150,118,450	1,994,111,189	380,343,576	66,231,879	4,545,891,478	
1978	9,348,348,273	11,142,655	812,018,422	10,171,509,350	22,781,313,802	2,170,109,016	420,662,547	76,174,749	4,861,545,171	
1979	11,291,851,033	13,706,476	949,587,147	12,255,144,656	26,260,897,915	2,367,157,774	447,738,678	86,487,145	5,241,287,545	
1980	16,517,441,178	16,548,300	1,279,248,464	17,813,237,942	32,650,855,828	2,831,762,888	557,918,679	106,182,742	5,988,120,106	
1981	26,422,088,185	23,327,332	1,970,387,655	28,415,803,172	44,838,182,270	3,716,100,473	986,763,964	143,734,288	7,233,511,847	
1982	30,797,646,931	29,729,041	2,349,969,650	33,177,345,622	50,427,888,036	4,232,673,810	1,101,393,577	159,902,513	8,409,866,305	
1983	34,172,311,884	120,176,286	2,592,990,933	36,885,479,103	54,637,426,680	4,722,035,165	1,193,803,418	172,952,315	9,391,546,418	
1984	35,588,551,236	259,660,399	2,719,347,921	38,567,559,556	56,511,581,667	4,917,466,003	1,210,452,459	181,056,009	10,305,294,300	
1985	34,244,000,633	275,174,660	2,931,273,120	37,450,448,413	59,020,795,238	5,108,689,116	1,211,438,807	185,009,846	11,032,134,417	
1986	30,633,105,044	268,943,127	3,111,635,287	34,013,683,458	61,220,786,478	5,446,365,024	1,196,248,352	179,946,092	12,193,554,649	
1987	25,077,533,923	267,707,402	3,210,276,140	28,555,517,465	62,935,815,619	5,954,132,515	1,237,633,810	193,041,295	13,278,037,597	
1988	20,491,742,485	271,366,535	3,335,072,433	24,098,181,453	66,493,164,493	6,460,735,934	1,306,105,594	198,634,534	14,765,626,249	
1989	19,927,755,533	274,418,430	3,496,012,563	23,698,186,526	71,536,885,314	6,918,909,271	1,336,261,603	205,365,130	16,224,420,955	
1990	20,678,182,949	290,500,828	3,617,442,828	24,586,126,605	76,018,910,651	7,236,501,158	1,443,210,670	205,507,402	17,289,905,062	
1991	22,372,367,108	293,933,231	3,796,655,719	26,462,956,058	80,455,863,981	7,485,467,093	1,501,028,957	212,955,776	18,371,812,261	
1992	23,937,742,990	297,911,938	3,974,327,948	28,209,982,876	84,009,470,399	7,542,493,838	1,455,205,117	214,735,048	18,378,152,899	
1993	24,645,088,193	285,184,253	4,209,678,250	29,139,950,696	88,819,915,811	7,373,712,044	0	225,312,767	18,909,593,881	
1994	25,347,350,771	294,222,907	4,326,741,330	29,968,315,008	93,783,517,112	7,152,944,029	0	252,541,692	18,345,907,531	
1995	26,091,747,816	317,966,169	4,594,989,550	31,004,703,535	100,298,221,895	7,138,357,840	0	276,087,778	18,298,569,303	
1996	27,359,506,834	333,424,680	4,944,310,420	32,637,241,934	108,136,444,945	7,255,674,736	0	299,927,126	18,632,376,145	
1997	28,765,634,966	359,899,810	5,335,224,648	34,460,759,424	115,925,105,616	7,567,190,465	0	332,036,662	20,143,018,477	
1998	30,310,403,777	387,234,358	5,773,264,327	36,470,902,462	124,992,079,736	7,971,442,397	0	423,471,196	21,803,529,445	
1999	32,370,416,298	445,014,880	6,330,529,122	39,145,960,300	134,561,076,753	8,688,210,348	0	474,078,366	24,137,548,053	
2000	34,255,717,499	492,002,078	6,843,224,358	41,590,943,935	146,155,030,416	9,570,800,063	0	525,413,129	26,590,891,032	

**TABLE 7**  
**TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY PROPERTY TYPE**  
**TAXES PAYABLE 1974 - 2000**

NON-AGRICULTURAL (continued)

TAXES PAYABLE	INDUSTRIAL			ALL OTHER			TOTAL REAL PROPERTY	TOTAL PERSONAL PROPERTY	TOTAL REAL & PERSONAL PROPERTY
	LAND & BLDGS.	PUBLIC UTILITY	MINERALS	CLASS 5 PROPERTY	RAILROAD	TOTAL			
1974	\$ 1,556,912,698	\$ 1,163,984,436	\$ 116,887,846	\$ --	\$ --	\$ 23,802,446,091	\$ 30,645,545,989	\$ 881,433,388	31,526,979,377
1975	1,612,960,413	1,310,873,142	93,438,975	--	--	25,049,544,827	32,021,976,728	927,230,681	32,949,207,409
1976	1,828,889,510	1,391,155,581	76,430,587	--	--	27,928,388,330	35,763,309,386	915,329,883	36,678,639,269
1977	1,937,023,729	1,477,905,415	77,202,479	--	--	30,628,828,195	39,401,919,529	946,713,401	40,348,632,930
1978	2,030,491,108	1,655,954,434	82,424,268	--	--	34,078,675,095	44,250,184,445	984,260,913	45,234,445,358
1979	2,231,508,189	1,754,169,998	89,998,852	--	--	38,479,246,096	50,734,390,752	1,052,941,093	51,787,331,845
1980	2,528,222,265	1,839,702,910	93,724,564	--	--	46,596,489,982	64,409,727,924	1,127,182,828	65,536,910,752
1981	3,034,683,491	2,037,160,608	79,998,582	--	--	62,070,135,523	90,485,938,695	1,223,819,987	91,709,758,682
1982	3,390,006,915	2,099,121,343	76,600,468	--	256,443,314	70,153,896,271	103,331,241,893	1,557,557,879	104,888,799,772
1983	3,767,085,215	2,109,955,233	67,272,250	--	290,837,273	76,352,913,967	113,238,393,070	1,704,442,662	114,942,835,732
1984	4,102,152,791	2,170,149,016	62,531,394	--	268,862,758	79,729,546,397	118,297,105,953	1,822,351,991	120,119,457,944
1985	4,242,537,439	2,178,098,193	50,898,900	--	188,156,757	83,217,758,713	120,668,207,126	1,892,326,701	122,560,533,827
1986	4,527,820,690	2,195,300,605	42,058,516	--	201,528,611	87,203,609,017	121,217,292,475	1,967,183,838	123,184,476,313
1987	4,926,765,777	2,366,688,338	33,081,276	--	246,000,040	91,171,196,267	119,726,713,732	2,033,815,060	121,760,528,792
1988	5,360,553,376	2,616,339,981	25,596,874	--	244,253,648	97,471,010,683	121,569,192,136	2,077,487,365	123,646,679,501
1989	5,675,454,320	2,789,666,634	17,301,031	--	256,083,276	104,960,347,534	128,658,534,060	2,111,366,270	130,769,900,330
1990	5,757,537,249	2,855,395,240	17,328,557	--	265,284,133	111,089,580,122	135,675,706,727	2,649,874,844	138,325,581,571
1991	5,984,870,739	2,860,318,131	12,328,179	--	258,863,551	117,143,508,668	143,606,464,726	2,783,575,907	146,390,040,633
1992	6,181,068,417	2,873,438,409	9,837,055	294,334	275,769,444	120,940,464,960	149,150,447,836	2,873,816,502	152,024,264,338
1993	6,314,363,214	2,927,653,835	5,367,191	401,079	276,337,502	124,852,657,324	153,992,608,020	3,007,985,604	157,000,593,624
1994	6,187,768,009	3,021,635,438	5,304,001	270,427	290,515,895	129,040,404,134	159,008,719,142	2,990,779,548	161,999,498,690
1995	6,346,566,233	3,066,751,115	4,732,040	264,166	305,388,518	135,734,938,888	166,739,642,423	3,104,511,567	169,844,153,990
1996	6,804,665,789	3,077,764,456	4,550,803	396,318	314,746,239	144,526,546,557	177,163,788,491	3,282,461,951	180,446,250,442
1997	7,300,220,689	2,986,984,533	4,081,936	503,733	315,532,376	154,574,674,487	189,035,433,911	3,440,030,594	192,475,464,505
1998	7,856,589,289	2,994,810,152	3,971,625	735,500	357,850,857	166,404,480,197	202,875,382,657	3,515,300,071	206,390,682,728
1999	8,512,087,713	3,086,046,058	3,812,713	870,541	424,447,794	179,888,178,339	219,034,138,639	3,641,069,248	222,675,207,887
2000	9,304,248,391	3,188,879,697	3,628,971	756,000	456,532,993	195,796,180,692	237,387,124,627	3,931,268,879	241,318,393,506



**TABLE 8**  
**REAL AND PERSONAL PROPERTY VALUES BY PROPERTY TYPE, TAXES PAYABLE 1974-1999:**  
**ASSESSED VALUE 1974 - 1988; TAX CAPACITY VALUE 1989 - 2000 \***

TAXES PAYABLE	AGRICULTURAL				NON-AGRICULTURAL				
	FARM	TIMBER	SEASONAL REC. RESIDENTIAL	TOTAL	RESIDENTIAL	APARTMENTS	VACANT LAND	GOLF & SEAS. REC. COMMERCIAL	COMMERCIAL LAND & BLDGS.
1974	\$ 1,924,461,295	\$ 1,431,495	\$ 177,356,840	\$ 2,103,249,630	\$ 4,849,228,230	\$ 628,809,419	\$ 149,881,816	\$ 17,988,488	\$ 1,642,720,626
1975	1,960,470,472	1,428,648	183,402,409	2,145,301,529	5,127,012,845	662,219,800	138,508,774	18,014,340	1,730,559,379
1976	2,221,996,856	1,667,888	207,304,351	2,430,969,095	5,904,942,783	719,903,059	155,170,170	20,547,203	1,848,873,194
1977	2,491,406,074	1,970,377	234,839,486	2,728,215,937	6,618,943,694	749,177,879	163,547,740	22,077,293	1,953,150,600
1978	2,679,279,506	2,228,531	251,725,713	2,933,233,750	6,677,491,883	810,811,385	180,884,893	19,049,869	2,090,717,230
1979	3,120,877,146	2,741,306	284,876,275	3,408,494,727	7,097,696,970	876,899,424	192,527,641	20,055,274	2,253,753,649
1980	3,820,503,423	3,309,660	319,812,116	4,143,625,199	7,811,320,762	1,037,765,930	239,905,037	19,739,881	2,574,891,652
1981	4,748,862,505	4,432,192	413,781,411	5,167,076,108	9,216,318,518	1,389,870,386	394,705,517	23,689,802	3,110,410,103
1982	5,555,605,874	5,648,517	493,493,628	6,054,748,019	10,421,486,915	1,504,601,390	440,557,361	26,396,587	3,567,998,828
1983	6,194,916,657	22,833,493	544,528,098	6,762,278,248	11,497,276,258	1,588,630,647	477,521,311	28,587,099	3,988,104,733
45 1984	6,434,633,105	49,335,475	571,063,064	7,055,031,644	11,577,575,894	1,522,099,447	484,180,978	30,141,376	4,274,600,131
1985	6,174,558,462	52,283,185	615,567,355	6,842,409,002	12,100,825,762	1,577,309,909	484,575,521	30,832,487	4,449,287,424
1986	5,244,213,724	48,409,762	653,443,411	5,946,066,897	12,535,693,098	1,688,221,454	478,499,339	30,623,321	4,943,138,958
1987	4,244,826,235	48,187,332	674,157,991	4,967,171,558	12,804,575,375	1,848,604,741	495,053,522	32875016	5,404,765,041
1988	3,421,312,076	48,845,976	700,365,212	4,170,523,264	12,935,992,165	2,014,819,293	522,442,237	34,009,292	6,040,003,877
1989	417,540,187	6,174,415	80,408,289	504,122,891	1,716,268,335	263,822,987	70,153,728	3,818,082	796,497,353
1990	251,625,937	4,938,514	86,818,628	343,383,079	1,091,583,031	246,709,372	73,026,459	3,345,835	823,597,889
1991	267,011,241	4,702,927	87,323,081	359,037,249	1,157,238,588	253,229,109	74,300,939	3,505,346	857,093,388
1992	284,531,663	4,766,586	87,435,215	376,733,464	1,147,707,299	245,941,106	69,122,237	3,558,832	822,389,887
1993	289,243,019	4,562,943	86,483,267	380,289,229	1,176,432,202	232,646,456	0	3,725,671	835,557,931
1994	261,048,870	4,413,344	89,145,229	354,607,443	1,233,014,617	224,296,810	0	4,128,582	792,162,990
1995	269,617,628	4,769,493	94,997,745	369,384,866	1,333,157,779	223,268,064	0	4,497,056	788,591,072
1996	285,274,865	5,001,371	102,666,759	392,942,995	1,464,300,490	225,393,960	0	4,827,879	802,525,545
1997	302,597,389	5,398,498	100,302,255	408,298,142	1,594,281,625	234,421,280	0	5,360,352	869,995,404
1998	299,134,910	5,421,281	92,533,121	397,089,312	1,645,823,211	212,325,345	0	6,773,571	803,214,113
1999	293,767,368	5,562,686	91,650,420	390,980,474	1,694,714,167	191,242,085	0	6,797,036	786,842,780
2000	299,670,821	5,904,025	89,034,705	394,609,551	1,833,777,826	200,742,725	0	7,126,729	845,798,908

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

**TABLE 8**  
**REAL AND PERSONAL PROPERTY VALUES BY PROPERTY TYPE, TAXES PAYABLE 1974-1999:**  
**ASSESSED VALUE 1974 - 1988; TAX CAPACITY VALUE 1989 - 2000 \***

NON-AGRICULTURAL (continued)

TAXES PAYABLE	INDUSTRIAL LAND & BLDGS.	PUBLIC UTILITY	MINERALS	ALL OTHER CLASS 5 PROPERTY	RAILROAD	TOTAL	TOTAL REAL PROPERTY	TOTAL PERSONAL PROPERTY	TOTAL REAL & PERSONAL PROPERTY
1974	\$ 668,456,592	\$ 414,541,241	\$ 58,443,923	\$ ---	\$ ---	8,430,070,335	\$ 10,533,319,965	\$ 374,755,614	\$ 10,908,075,579
1975	693,572,978	468,487,509	45,172,553	---	---	8,883,548,178	11,028,849,707	393,777,244	11,422,626,951
1976	786,422,492	496,058,541	37,490,885	---	---	9,969,408,327	12,400,377,422	388,145,792	12,788,523,214
1977	832,920,204	525,738,553	37,671,317	---	---	10,903,227,280	13,631,443,217	401,396,204	14,032,839,421
1978	873,111,179	589,300,208	40,196,673	---	---	11,281,563,320	14,214,797,070	417,352,695	14,632,149,765
1979	959,548,524	624,365,083	43,736,500	---	---	12,068,583,065	15,477,077,792	444,909,746	15,921,987,538
1980	1,087,135,577	654,627,210	45,729,367	---	---	13,471,115,416	17,614,740,615	473,975,146	18,088,715,761
1981	1,304,913,900	722,578,703	39,999,291	---	---	16,202,486,220	21,369,562,328	515,956,691	21,885,519,019
1982	1,447,369,761	744,109,456	38,300,229	---	110,270,619	18,301,091,146	24,355,839,165	657,198,624	25,013,037,789
1983	1,608,873,198	749,353,299	33,636,125	---	125,060,022	20,097,042,692	26,859,320,940	719,236,489	27,578,557,429
1984	1,744,056,764	768,699,591	31,265,697	---	115,610,984	20,548,230,862	27,603,262,506	769,544,956	28,372,807,462
1985	1,783,221,212	772,147,033	25,449,450	---	80,907,404	21,304,556,202	28,146,965,204	797,750,660	28,944,715,864
1986	1,903,086,942	779,786,805	21,029,258	---	86,657,299	22,466,736,474	28,412,803,371	828,890,699	29,241,694,070
1987	2,073,134,793	840,599,467	16,540,638	---	105,780,013	23,621,928,606	28,589,100,164	857,546,834	29,446,646,998
1988	2,258,213,309	925,446,157	12,798,437	---	105,029,063	24,848,753,830	29,019,277,094	875,697,037	29,894,974,131
1989	288,431,765	132,068,761	908,304	---	13,444,364	3,285,413,679	3,789,536,570	108,915,980	3,898,452,550
1990	282,802,923	144,482,999	876,825	---	13,423,376	2,679,848,709	3,023,231,788	131,014,287	3,154,246,075
1991	287,662,866	141,203,066	610,245	---	12,772,880	2,787,616,427	3,146,653,676	134,539,984	3,281,193,660
1992	285,419,756	136,144,827	467,260	13,981	13,043,838	2,723,809,023	3,100,542,487	133,137,661	3,233,680,148
1993	288,260,192	137,240,650	252,258	18,851	12,934,687	2,687,068,898	3,067,358,127	137,837,745	3,205,195,872
1994	276,405,106	138,667,857	243,984	12,440	13,303,860	2,682,236,246	3,036,843,689	134,339,758	3,171,183,447
1995	283,430,046	140,750,287	217,674	12,152	13,985,321	2,787,909,451	3,157,294,317	139,515,555	3,296,809,872
1996	304,100,274	141,271,158	209,337	18,231	14,417,655	2,957,064,529	3,350,007,524	147,560,824	3,497,568,348
1997	326,623,041	137,093,867	187,769	23,172	14,453,230	3,182,439,740	3,590,737,882	154,793,236	3,745,531,118
1998	301,079,789	119,451,939	158,865	29,420	14,066,564	3,102,922,817	3,500,012,129	136,978,564	3,636,990,693
1999	286,842,666	107,731,786	133,445	30,469	14,630,961	3,088,972,792	3,479,953,266	124,043,585	3,603,996,851
2000	305,399,555	107,702,351	123,385	25,704	15,306,275	3,316,003,458	3,710,613,009	129,817,042	3,840,430,051

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

**TABLE 9**  
**ESTIMATED DISTRIBUTION OF GROSS TAX BY PROPERTY TYPE**  
**OF REAL AND PERSONAL PROPERTY**  
**TAXES PAYABLE 1974 - 2000**

Taxes Payable	AGRICULTURAL				NON-AGRICULTURAL				
	Farm	Timber	Seasonal Rec Residential	Total	Residential	Apartments	Vacant Land	Seasonal Rec Commercial	Commercial Land & Bldg
1974	\$ 136,139,231	\$ 104,456	\$ 13,906,221	\$ 150,149,908	\$ 514,599,590	\$ 67,209,955	\$ 15,149,846	\$ 1,541,545	\$ 178,007,633
1975	152,838,652	121,943	16,365,393	169,325,988	598,213,675	76,568,368	15,229,388	1,762,051	207,395,115
1976	159,193,584	129,956	17,247,335	176,570,875	641,105,940	80,066,795	15,997,478	1,929,353	203,932,029
1977	211,215,865	171,459	21,851,324	233,238,648	726,165,579	85,353,721	16,949,701	2,069,716	219,689,600
1978	229,690,049	197,014	24,197,776	254,084,839	734,949,950	92,571,984	19,102,190	1,837,491	235,897,257
1979	260,904,836	249,695	26,945,322	288,099,853	760,814,802	97,548,136	19,887,463	1,890,775	248,624,109
1980	305,970,245	316,404	29,844,120	336,130,769	798,064,363	108,128,061	23,862,330	1,841,120	268,499,161
1981	312,741,926	401,884	33,186,955	346,330,765	857,683,333	134,007,969	35,952,073	1,890,240	295,771,945
1982	387,575,535	497,844	40,981,597	429,054,976	1,035,334,564	154,238,143	42,639,933	2,189,537	356,315,664
1983	411,906,224	2,197,619	45,224,289	459,328,132	1,152,967,139	164,522,853	47,043,714	2,357,344	403,099,179
1984	454,649,549	4,991,959	51,472,490	511,113,998	1,243,980,323	168,363,088	51,210,366	2,707,148	457,715,698
1985	448,820,269	5,575,637	56,392,530	510,788,436	1,298,557,830	173,435,573	51,079,688	2,854,402	481,081,664
1986	427,064,384	5,442,939	62,643,560	495,150,883	1,402,313,414	192,774,030	52,635,913	2,994,653	550,178,938
1987	399,859,338	5,662,248	68,152,003	473,673,589	1,478,266,657	215,390,120	55,694,852	3,390,566	618,996,509
1988	362,053,031	6,112,891	74,365,384	442,531,306	1,567,038,822	245,540,927	61,470,232	3,645,332	728,670,200
1989	370,007,141	6,458,825	74,082,585	450,548,551	1,705,955,924	263,365,147	68,789,176	3,523,685	792,696,006
1990	231,398,429	5,392,780	83,399,215	320,190,424	1,102,623,647	251,970,300	72,971,649	3,198,542	844,886,355
1991	255,601,246	5,284,432	88,400,054	349,285,732	1,261,546,160	280,381,027	78,786,638	3,542,003	937,244,521
1992	282,237,610	5,554,165	92,836,988	380,628,763	1,351,697,230	294,998,131	79,843,772	3,801,646	974,605,041
1993	311,486,280	5,858,922	99,779,790	417,124,992	1,489,100,414	299,972,959	0	4,262,109	1,061,870,099
1994	299,152,033	5,817,291	105,412,989	410,382,313	1,609,112,591	298,587,679	0	4,966,636	1,047,396,229
1995	315,949,272	6,261,779	111,734,733	433,945,784	1,776,936,742	304,924,774	0	5,400,010	1,064,921,700
1996	329,952,522	6,249,983	116,061,007	452,263,512	1,928,186,275	304,391,800	0	5,585,694	1,083,446,781
1997	343,622,358	6,596,494	109,251,973	459,470,825	2,033,955,618	306,281,745	0	5,972,718	1,142,201,061
1998	353,782,043	6,815,664	102,323,899	462,921,606	2,188,238,871	285,862,440	0	7,828,662	1,109,298,762
1999	362,242,906	7,209,115	103,942,950	473,394,971	2,340,649,659	266,071,981	0	8,268,520	1,117,828,147
2000	362,316,153	7,599,142	101,025,345	470,940,640	2,480,051,304	273,691,152	0	8,511,801	1,166,036,932

**TABLE 9**  
**ESTIMATED DISTRIBUTION OF GROSS TAX BY PROPERTY TYPE**  
**OF REAL AND PERSONAL PROPERTY**  
**TAXES PAYABLE 1974 - 2000**

**NON-AGRICULTURAL (continued)**

<u>Taxes Payable</u>	<u>Industrial Land &amp; Bldg</u>	<u>Public Utility</u>	<u>Minerals</u>	<u>Railroad</u>	<u>Total</u>	<u>Total Real Property</u>	<u>Total Personal Property</u>	<u>Total Real &amp; Personal Property</u>
1974	\$ 72,788,806	\$ 37,418,216	\$ 6,530,807	\$ --	\$ 893,246,398	\$ 1,043,396,306	\$ 38,088,817	\$ 1,081,485,123
1975	83,271,516	44,734,866	5,648,451	--	1,032,823,430	1,202,149,418	44,351,136	1,246,500,554
1976	87,836,703	44,037,233	4,551,496	--	1,079,427,027	1,255,997,902	41,322,565	1,297,320,467
1977	93,877,074	47,759,974	4,043,067	--	1,195,908,432	1,429,147,080	43,298,762	1,472,445,842
1978	98,921,685	51,422,998	4,256,947	--	1,238,960,502	1,493,045,341	45,651,310	1,538,696,651
1979	105,984,112	53,602,835	4,475,409	--	1,292,827,641	1,580,927,494	47,385,241	1,628,312,735
1980	113,037,309	56,500,368	4,348,471	--	1,374,281,183	1,710,411,952	48,426,153	1,758,838,105
1981	123,942,641	57,304,563	3,690,830	--	1,510,243,594	1,856,574,359	47,563,240	1,904,137,599
1982	144,859,206	64,027,908	3,772,023	10,982,649	1,814,359,627	2,243,414,603	61,667,722	2,305,082,325
1983	164,043,837	63,827,110	3,506,905	12,604,019	2,013,972,100	2,473,300,232	66,724,069	2,540,024,301
1984	187,758,639	69,899,562	3,700,067	12,553,965	2,197,888,856	2,709,002,854	75,218,054	2,784,220,908
1985	194,542,185	71,170,754	3,318,626	8,794,634	2,284,835,356	2,795,623,792	79,371,594	2,874,995,386
1986	213,772,763	74,503,575	3,024,725	9,755,400	2,501,953,411	2,997,104,294	86,853,333	3,083,957,627
1987	238,530,834	82,573,987	2,620,463	12,427,666	2,707,891,654	3,181,565,243	95,757,072	3,277,322,315
1988	274,566,164	94,159,294	2,365,700	13,078,799	2,990,535,470	3,433,066,776	104,693,975	3,537,760,751
1989	282,974,388	107,975,372	890,864	13,601,632	3,239,772,194	3,690,320,745	106,771,593	3,797,092,338
1990	289,307,831	119,917,616	868,964	14,110,228	2,699,855,132	3,020,045,556	127,002,583	3,147,048,139
1991	312,544,381	125,096,604	633,161	14,222,529	3,013,997,024	3,363,282,756	136,824,691	3,500,107,447
1992	337,501,119	129,295,747	474,215	15,352,602	3,187,569,503	3,568,198,266	145,155,457	3,713,353,723
1993	364,146,701	141,434,264	315,149	16,403,132	3,377,527,493	3,794,652,485	159,888,034	3,954,540,519
1994	363,352,554	150,482,637	309,561	17,516,815	3,491,741,482	3,902,123,795	164,533,230	4,066,657,025
1995	381,675,851	156,836,769	291,988	18,718,485	3,709,723,502	4,143,669,286	174,462,629	4,318,131,915
1996	407,346,105	156,710,814	266,295	18,832,560	3,904,790,361	4,357,053,873	182,743,443	4,539,797,316
1997	424,796,801	152,791,851	248,296	18,542,746	4,084,819,557	4,544,290,382	187,829,459	4,732,119,841
1998	413,345,298	142,759,988	231,902	18,815,174	4,166,418,543	4,629,340,149	173,377,086	4,802,717,235
1999	403,812,705	136,367,831	206,136	20,349,442	4,293,594,509	4,766,989,480	162,733,637	4,929,723,117
2000	417,616,717	137,189,511	194,930	20,819,884	4,504,144,233	4,975,084,873	165,410,781	5,140,495,654

**TABLE 10**  
**ESTIMATED DISTRIBUTION OF NET TAX BY PROPERTY TYPE OF REAL AND PERSONAL PROPERTY**  
**TAXES PAYABLE 1974 - 2000**

Taxes Payable	AGRICULTURAL				NON-AGRICULTURAL				
	Farm	Timber	Seasonal Rec. Residential	Total	Residential	Apartments	Vacant Land	Seasonal Rec. Commercial	Commercial Land & Bldg
1974	\$ 112,436,927	\$ 104,456	\$ 13,906,221	\$ 126,447,604	\$ 348,928,689	\$ 67,209,955	\$ 15,149,846	\$ 1,541,545	\$ 178,007,633
1975	127,209,292	121,943	16,365,393	143,696,628	417,134,470	76,568,368	15,229,388	1,762,051	207,395,115
1976	132,906,271	129,956	17,247,335	150,283,562	447,138,962	80,066,795	15,997,478	1,929,353	203,932,029
1977	155,720,362	151,758	19,502,949	175,375,069	519,966,925	85,353,721	16,949,701	2,069,716	219,689,600
1978	168,556,957	174,729	21,680,519	190,412,205	519,493,390	92,571,984	19,102,190	1,837,491	235,897,257
1979	191,476,359	222,280	24,097,121	215,795,760	537,395,778	97,548,136	19,887,463	1,890,775	248,624,109
1980	209,309,041	283,308	26,646,522	236,238,871	474,456,249	108,128,061	23,862,330	1,841,120	268,499,161
1981	188,806,114	357,611	29,035,999	218,199,724	464,226,780	123,979,068	35,952,073	1,890,240	295,771,944
1982	243,880,560	452,444	36,029,578	280,362,582	596,482,793	142,085,928	42,621,067	2,189,537	356,315,664
1983	257,509,209	2,013,526	39,759,410	299,282,145	689,314,133	151,991,198	47,023,992	2,357,344	403,099,179
1984	304,661,445	4,491,693	46,133,918	355,287,056	780,670,866	168,363,088	51,189,103	2,707,148	457,288,735
1985	287,448,543	5,017,394	49,682,714	342,148,651	819,998,773	173,435,573	51,063,283	2,854,402	480,392,386
1986	244,527,241	4,032,002	55,616,248	304,175,491	879,767,682	192,774,030	52,615,973	2,994,653	549,409,655
1987	229,095,169	4,199,388	60,712,624	294,007,181	932,040,911	215,390,120	55,677,018	3,390,566	618,238,514
1988	206,497,668	4,543,582	66,574,805	277,616,055	1,006,669,724	245,540,529	61,453,217	3,645,329	711,026,015
1989	211,974,365	4,771,134	74,078,546	290,824,045	1,109,120,490	262,736,418	68,774,443	3,523,541	791,460,542
1990	230,747,993	5,388,330	83,399,215	319,535,538	1,095,197,405	251,341,871	72,957,669	3,198,542	843,587,547
1991	254,854,588	5,280,182	88,400,054	348,534,824	1,253,840,770	279,812,648	78,770,717	3,542,003	936,058,867
1992	281,397,503	5,549,847	92,836,988	379,784,338	1,343,619,417	294,405,821	79,827,776	3,801,646	973,204,343
1993	310,335,554	5,853,238	99,779,790	415,968,583	1,480,319,195	299,084,888	0	4,262,109	1,059,608,271
1994	298,012,184	5,812,103	105,412,989	409,237,278	1,598,200,767	297,540,425	0	4,966,636	1,044,865,947
1995	314,734,144	6,256,319	111,734,733	432,725,196	1,764,861,110	303,731,344	0	5,400,010	1,061,993,378
1996	328,769,383	6,244,324	116,061,007	451,074,713	1,916,327,627	302,892,209	0	5,585,694	1,080,545,196
1997	342,422,198	6,590,433	109,251,973	458,264,604	2,022,319,602	305,060,915	0	5,972,718	1,139,118,130
1998	345,053,070	6,810,089	102,323,899	454,187,058	2,023,394,781	284,918,276	0	7,828,662	1,106,896,226
1999	345,646,512	7,203,563	103,942,950	456,793,555	2,036,575,936	265,012,530	0	8,268,520	1,115,094,629
2000	296,310,708	6,431,991	101,025,345	403,768,710	2,090,713,736	272,738,963	0	8,511,801	1,163,260,959

**TABLE 10**  
**ESTIMATED DISTRIBUTION OF NET TAX BY PROPERTY TYPE OF REAL AND PERSONAL PROPERTY**  
**TAXES PAYABLE 1974 - 2000**

**NON-AGRICULTURAL (continued)**

Taxes Payable	Industrial Land & Bldg	Public Utility	Minerals	Railroad	Total	Total Real Property	Total Personal Property	Total Real & Personal Property
1974	\$ 72,788,806	\$ 37,418,216	\$ 6,530,807	\$ --	\$ 727,575,497	\$ 854,023,101	\$ 38,088,817	\$ 892,111,918
1975	83,271,516	44,734,866	5,648,451	--	851,744,225	995,440,853	44,351,136	1,039,791,989
1976	87,836,703	44,037,233	4,551,496	--	885,460,049	1,035,743,611	41,322,565	1,077,066,176
1977	93,877,074	47,759,974	4,043,067	--	989,709,778	1,165,084,847	43,298,762	1,208,383,609
1978	98,921,685	51,422,998	4,256,947	--	1,023,503,942	1,213,916,147	45,651,310	1,259,567,457
1979	105,984,112	53,602,835	4,475,409	--	1,069,408,617	1,285,204,377	47,385,241	1,332,589,618
1980	113,037,309	56,500,368	4,348,471	--	1,050,673,069	1,286,911,940	48,426,153	1,335,338,093
1981	123,942,641	57,304,563	3,690,830	--	1,106,758,139	1,324,957,863	47,563,240	1,372,521,103
1982	144,859,206	64,027,908	3,772,023	10,982,649	1,363,336,775	1,643,699,357	61,667,722	1,705,367,079
1983	164,043,837	63,827,110	3,506,905	12,604,019	1,537,767,717	1,837,049,862	66,724,069	1,903,773,931
1984	187,539,720	69,899,562	3,700,067	12,548,085	1,733,906,374	2,089,193,430	75,218,054	2,164,411,484
1985	194,251,558	71,170,754	3,318,626	8,770,708	1,805,256,063	2,147,404,714	79,371,594	2,226,776,308
1986	213,499,863	74,503,575	3,024,725	9,755,400	1,978,345,556	2,282,521,047	86,817,766	2,369,338,813
1987	238,283,752	82,573,987	2,620,463	12,427,666	2,160,642,997	2,454,650,178	95,720,039	2,550,370,217
1988	269,170,368	94,156,244	2,365,700	13,076,314	2,407,103,440	2,684,719,495	104,626,880	2,789,346,375
1989	282,511,559	107,964,028	890,789	13,601,499	2,640,583,309	2,931,407,354	106,684,590	3,038,091,944
1990	288,734,703	119,916,021	868,964	14,110,228	2,689,912,950	3,009,448,488	126,917,371	3,136,365,859
1991	311,982,876	125,094,862	633,161	14,222,529	3,003,958,433	3,352,493,257	136,734,241	3,489,227,498
1992	336,958,819	129,295,232	474,215	15,352,602	3,176,939,871	3,556,724,209	145,070,404	3,701,794,613
1993	363,362,211	141,433,510	315,149	16,403,132	3,364,811,087	3,780,779,670	159,787,378	3,940,567,048
1994	362,525,566	150,481,832	309,561	17,516,815	3,476,424,329	3,885,661,607	164,470,793	4,050,132,400
1995	380,700,814	156,835,859	291,988	18,718,485	3,692,550,173	4,125,275,366	174,397,188	4,299,672,554
1996	406,357,704	156,709,977	266,295	18,832,560	3,887,541,300	4,338,616,013	182,679,488	4,521,295,501
1997	423,692,569	152,791,088	248,296	18,542,746	4,067,774,785	4,526,039,389	187,761,774	4,713,801,163
1998	412,497,965	142,757,852	231,902	18,815,174	3,997,378,284	4,451,565,342	173,324,734	4,624,890,076
1999	402,749,871	136,367,217	206,136	20,349,442	3,984,664,370	4,441,457,925	162,679,530	4,604,137,455
2000	416,647,237	137,188,943	194,930	20,819,884	4,110,108,454	4,513,877,164	165,365,111	4,679,242,275

**TABLE 11**  
**TAXABLE VALUE DETERMINATION DATA**  
**TAXES PAYABLE 1974 - 2000**

Taxes Payable	Total Taxable Market Value	Total Assessed Value <sup>1</sup>	Tax Increment Financing Assessed Value <sup>1</sup>	Fiscal Disparities Contribution Value <sup>1</sup>	10 Percent Power Line Assessed Value <sup>1</sup>	Total Taxable Value <sup>1</sup>	Fiscal Disparities Distribution Value <sup>1</sup>	Total Taxable Value Including Distribution <sup>1</sup>
1974	\$31,526,979,377	\$10,908,037,661	\$3,634,483	\$ NA <sup>2</sup>	\$ NA <sup>3</sup>	\$10,904,403,178	\$ NA <sup>2</sup>	\$10,904,403,178
1975	32,949,207,409	11,423,354,820	20,036,557	137,232,035	NA	11,266,086,228	137,182,224	11,403,268,452
1976	36,678,639,269	12,790,040,687	26,220,175	187,966,399	NA	12,575,854,113	187,963,695	12,763,817,808
1977	40,348,632,930	14,032,480,658	32,127,149	174,771,615	NA	13,825,581,894	174,769,050	14,000,350,944
1978	45,234,445,358	14,632,003,530	43,380,473	200,652,761	NA	14,387,970,296	200,652,765	14,588,623,061
1979	51,787,331,845	15,922,070,902	62,286,066	258,148,296	NA	15,601,636,540	258,146,966	15,859,783,506
1980	65,536,910,752	18,088,671,310	102,280,206	328,067,201	NA	17,658,323,903	328,045,671	17,986,369,574
1981	91,709,758,682	21,885,148,559	223,310,857	454,114,423	NA	21,207,723,279	454,107,653	21,661,830,932
1982	104,888,799,772	25,013,583,842	332,367,840	690,921,199	4,308,594	23,985,986,209	691,660,870	24,677,647,079
1983	114,942,835,732	27,578,696,497	437,194,546	884,486,260	4,624,901	26,252,390,790	884,476,577	27,136,867,367
1984	120,119,457,944	28,371,475,615	516,587,125	1,056,000,164	4,120,852	26,794,767,474	1,055,942,640	27,850,710,114
1985	122,560,533,827	28,944,570,380	635,897,231	1,263,517,278	4,237,851	27,040,918,020	1,263,500,648	28,304,418,668
1986	123,184,476,313	29,241,664,098	800,406,816	1,312,694,893	4,134,416	27,124,427,973	1,312,654,136	28,437,082,109
1987	121,760,528,792	29,446,558,864	996,907,289	1,511,376,295	4,023,824	26,934,251,456	1,511,338,565	28,445,590,021
1988	123,646,679,501	29,894,599,818	1,246,503,585	1,753,793,030	3,928,346	26,890,374,857	1,761,474,625	28,651,849,482
1989	130,769,900,330	3,898,868,472	182,846,710	249,911,850	464,902	3,465,645,008	249,902,097	3,715,547,105
1990	138,325,581,571	3,154,362,460	186,491,610	264,978,647	450,509	2,702,441,694	265,334,552	2,967,776,246
1991	146,390,040,633	3,280,556,388	204,893,672	290,505,697	437,096	2,784,719,923	290,508,172	3,075,228,095
1992	152,024,264,338	3,228,689,527	210,850,640	292,768,058	412,138	2,724,658,691	292,786,266	3,017,444,957
1993	157,000,593,624	3,195,403,284	215,122,620	289,093,101	406,931	2,690,780,632	289,094,399	2,979,875,031
1994	161,999,498,690	3,157,983,863	201,339,456	277,018,677	396,525	2,679,229,205	277,021,682	2,956,250,887
1995	169,844,153,990	3,284,131,741	203,291,153	241,310,656	396,446	2,839,133,486	241,309,512	3,080,442,998
1996	180,355,555,655	3,484,180,281	213,579,734	259,557,966	393,581	3,010,649,000	259,557,603	3,270,206,603
1997	192,475,464,505	3,728,804,972	231,443,783	275,076,689	393,657	3,221,890,843	275,075,041	3,496,965,884
1998	206,390,682,728	3,627,908,029	226,048,367	264,621,749	334,925	3,136,902,988	264,621,635	3,401,524,623
1999	222,675,207,887	3,598,982,382	222,853,861	252,995,312	293,964	3,122,839,245	252,995,358	3,375,834,603
2000	241,318,393,506	3,834,785,856	237,008,203	279,283,414	284,679	3,318,209,560	279,284,513	3,597,494,073

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

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

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

**TABLE 12**  
**REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE**  
**TAXES PAYABLE 1989 - 2000**  
**PART A <sup>1</sup>**

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



**TABLE 12**  
**REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE**  
**TAXES PAYABLE 1989 - 2000**  
**PART A <sup>1</sup>**

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

**TABLE 12**  
**REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE**  
**TAXES PAYABLE 1989 - 2000**  
**PART A <sup>1</sup>**

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



**TABLE 12**  
**REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE**  
**TAXES PAYABLE 1989 -2000 <sup>1</sup>**  
**PART B**

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

**TABLE 12**  
**REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE**  
**TAXES PAYABLE 1989 -2000 <sup>1</sup>**  
**PART B**

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

**TABLE 12**  
**REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE**  
**TAXES PAYABLE 1989 -2000 <sup>1</sup>**  
**PART B**

<u>DESCRIPTION</u>	<u>CLASS</u>	<u>1998</u>	<u>CLASS</u>	<u>1999</u>	<u>CLASS</u>	<u>2000</u>
<u>RESIDENTIAL NON-HOMESTEAD</u>						
<u>SINGLE UNIT</u>	4BB		4BB		4BB	
First \$75,000		1.90%		1.25%	First \$76,000	1.20%
Over \$75,000		2.10%		1.70%	Over \$76,000	1.65%
<u>TITLE II NATIONAL HOUSING <sup>2,4</sup></u>						
<u>(STRUCTURES)</u>	4C	2.00%	4C	2.40%	N/A	
<u>FARM HOME ADMINISTRATION</u>	4D		4D		N/A	
(MUNICIPALITIES UNDER 10,000						
POPULATION-STRUCTURES)		1.90%		2.20%	N/A	
<u>SECTION 8 (STRUCTURES) <sup>4</sup></u>	4C	2.00%	4C	2.40%	N/A	
<u>MANUFACTURED HOME PARK LAND</u>	4C	2.00%	4C	2.00%	4C	1.65%
<u>COMMERCIAL-INDUSTRIAL</u>						
<u>LAND AND BUILDINGS</u>	3A		3A		3A	
BASE: First \$150,000		2.70%		2.45%		2.40%
EXCESS: Over \$150,000		4.00%		3.50%		3.40%
<u>MACHINERY</u>						3.40%
<u>EMPLOYMENT PROPERTY</u>	3B		3B		3B	
<u>COMPETITIVE CITY OR ZONE</u>						
BASE: First \$150,000		2.30%		2.30%		2.40%
EXCESS: Over \$150,000		3.60%		3.50%		3.40%
<u>BORDER CITY</u>						
BASE: First \$150,000		2.70%		2.45%		2.40%
EXCESS: Over \$150,000		4.00%		3.50%		3.40%
<u>PUBLIC UTILITY</u>						
<u>LAND AND BUILDINGS</u>	3A		3A		3A	
BASE: First \$150,000		2.70%		2.45%		2.40%
EXCESS: Over \$150,000		4.00%		3.50%		3.40%
<u>MACHINERY</u>	5	4.00%	5	3.50%	3A	3.40%
<u>UNMINED IRON ORE</u>	5	4.00%	5	3.50%	5	3.40%
<u>"LOW RECOVERY" IRON ORE</u>	5	4.00%	5	3.50%	5	3.40%
<u>ALL OTHER PROPERTY NOT</u>						
<u>INCLUDED IN ANY OTHER CLASS</u>	5	4.00%	5	3.50%	5	3.40%

**FOOTNOTES:**

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

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

3) Eliminated effective in payable year 1993.

4) Transitional class rates for payable year 1999, only.

**TABLE 13**  
**GENERAL AND DEBT LEVY BY GOVERNMENTAL UNIT**  
**TAXES PAYABLE 1972 - 2000**  
**PART A**

Taxes Payable	COUNTY <sup>1</sup>		CITY <sup>1</sup>		TOWNSHIP <sup>1</sup>	
	Debt	Non-Debt	Debt	Non-Debt	Debt	Non-Debt
1972	\$ 6,320,258	\$ 239,605,081	\$ 36,945,287	\$ 141,693,988	\$ 364,628	\$ 13,243,713
1973	8,581,945	244,664,934	40,047,986	136,530,024	164,059	14,719,744
1974	8,845,397	271,221,873	44,734,398	150,596,428	227,783	15,461,723
1975	9,786,771	310,544,796	51,799,035	172,050,588	218,569	16,453,390
1976	12,128,150	323,519,012	56,307,034	177,493,352	201,374	18,615,164
1977	12,532,904	362,418,003	63,693,893	199,304,402	349,265	21,558,148
1978	11,220,904	391,703,020	68,744,643	205,164,919	376,378	23,949,505
1979	11,356,898	421,696,038	70,731,568	208,707,143	418,152	26,931,099
1980	12,132,519	473,757,176	67,336,074	230,618,619	567,874	33,185,322
1981	14,582,536	534,783,162	70,418,121	272,631,338	590,754	40,582,328
1982	15,209,659	602,355,694	77,025,910	304,877,435	860,131	45,846,139
1983	15,723,372	642,940,990	83,134,467	331,492,821	576,936	50,091,832
1984	18,614,480	689,761,348	85,971,227	362,581,906	609,399	57,724,530
1985	17,898,835	723,384,610	91,265,038	381,389,540	616,659	60,522,120
1986	20,558,775	790,058,371	97,738,394	410,744,659	2,434,004	61,213,203
1987	19,007,023	843,793,282	97,854,218	438,669,846	4,241,931	62,357,796
1988	21,455,902	914,917,647	92,636,533	472,741,395	1,839,457	67,621,110
1989	31,109,027	979,227,602	93,840,542	447,283,897	1,207,299	69,858,042
1990	32,340,331	791,260,645	74,950,912	399,142,293	978,391	63,966,280
1991	52,495,191	872,878,525	75,673,353	414,668,938	1,115,009	61,752,836
1992	61,104,542	928,117,161	71,099,641	440,770,146	959,878	63,397,647
1993	59,380,005	953,264,229	74,736,982	453,497,969	1,156,000	66,905,651
1994	58,737,547	989,957,867	87,716,020	461,533,208	1,185,366	68,033,440
1995	61,041,560	1,049,221,690	95,101,162	493,018,287	1,413,328	73,280,408
1996	65,355,566	1,092,736,224	96,619,346	518,724,073	1,374,061	77,647,293
1997	65,244,892	1,139,577,330	96,950,512	562,807,581	1,521,695	78,695,762
1998	72,087,440	1,178,714,358	102,564,394	586,584,134	1,293,354	84,927,464
1999	75,041,076	1,234,036,309	106,461,044	619,218,963	1,418,110	90,302,764
2000	85,324,830	1,270,204,770	117,464,609	648,295,693	1,362,340	94,251,645

**TABLE 13**  
**GENERAL AND DEBT LEVY BY GOVERNMENTAL UNIT**  
**TAXES PAYABLE 1972 - 2000**  
**PART B**

Taxes Payable	SCHOOL DISTRICT <sup>1</sup>		SPECIAL TAXING DISTRICT		TOTAL LEVY		
	Debt	Non-Debt	Debt <sup>2</sup>	Non-Debt	Debt <sup>2</sup>	Non-Debt	Total <sup>3</sup>
1972	\$ 101,660,794	\$ 395,042,845	\$ 7,589,427	\$ 14,907,962	\$ 152,880,394	\$ 804,493,589	\$ 957,373,983
1973	106,746,145	414,950,546	5,125,387	11,129,995	160,665,522	821,995,243	982,660,765
1974	114,956,480	453,600,979	6,002,351	15,837,792	174,766,409	906,718,795	1,081,485,204
1975	120,457,845	511,262,020	11,303,320	25,951,703	193,565,540	1,036,262,497	1,229,828,037
1976	118,931,545	538,123,815	10,059,502	20,955,079	197,627,605	1,078,706,422	1,276,334,027
1977	127,307,265	629,719,160	12,230,354	23,813,983	216,113,681	1,236,813,696	1,452,927,377
1978	128,346,534	649,606,091	10,970,219	25,538,843	219,658,678	1,295,962,378	1,515,621,056
1979	125,959,508	691,896,755	13,466,583	27,623,065	221,932,709	1,376,854,100	1,598,786,809
1980	121,554,044	733,720,663	18,888,337	30,806,358	220,478,848	1,502,088,138	1,722,566,986
1981	120,047,558	730,206,286	28,723,481	44,793,588	234,362,450	1,622,996,702	1,857,359,152
1982	109,915,030	989,773,018	41,287,498	52,539,002	244,298,228	1,995,391,288	2,239,689,516
1983	73,851,496	1,136,053,551	53,216,858	63,762,095	226,503,129	2,224,341,289	2,450,844,418
1984	106,235,878	1,223,321,749	64,184,132	67,392,261	275,615,116	2,400,781,794	2,676,396,910
1985	107,033,053	1,209,345,786	77,279,116	68,456,097	294,092,701	2,443,098,153	2,737,190,854
1986	109,228,913	1,280,521,747	100,014,395	69,844,509	329,974,481	2,612,382,489	2,942,356,970
1987	111,644,757	1,329,454,915	126,023,981	74,207,747	361,832,187	2,745,423,309	3,107,255,496
1988	129,079,597	1,380,644,412	162,865,504	85,138,425	407,876,993	2,921,062,989	3,328,939,982
1989	131,704,177	1,503,740,042	192,949,960	96,941,114	450,811,005	3,097,050,697	3,547,861,702
1990	114,421,004	1,114,357,949	199,268,390	78,795,496	421,959,028	2,447,522,663	2,869,481,691
1991	113,506,484	1,267,640,426	241,150,617	93,814,383	483,940,654	2,710,755,108	3,194,695,762
1992	111,802,855	1,348,428,164	270,144,225	77,077,031	515,111,141	2,857,790,149	3,372,901,290
1993	129,297,989	1,490,407,907	290,285,441	78,026,652	554,856,417	3,042,102,408	3,596,958,825
1994	166,343,689	1,501,691,228	281,578,430	80,318,723	595,561,052	3,101,534,466	3,697,095,518
1995	195,527,259	1,636,791,278	291,734,826	95,133,847	644,818,135	3,347,445,510	3,992,263,645
1996	214,567,831	1,698,140,965	305,994,656	101,038,008	683,911,460	3,488,286,563	4,172,198,023
1997	265,111,593	1,717,458,722	320,930,013	99,963,172	749,758,705	3,598,502,567	4,348,261,272
1998	310,494,006	1,625,324,406	322,600,551	107,382,186	809,039,745	3,582,932,548	4,391,972,293
1999	346,752,408	1,612,103,621	326,104,001	119,787,631	855,776,639	3,675,449,288	4,531,225,927
2000	384,599,006	1,663,588,523	338,936,113	127,841,454	927,686,898	3,804,182,085	4,731,868,983

(1) Includes market value based levies.

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

(3) Excludes fiscal disparities contribution levy and beginning in 1982, also excludes power line levy. The amounts of both of these levies can be found in the footnotes following Table 4.



**TABLE 14**  
**DISPARITY REDUCTION AID BEFORE AND AFTER THE 90% LIMITATION**  
**BY TYPE OF GOVERNMENTAL UNIT**  
**TAXES PAYABLE 1989 - 2000**

**DISPARITY REDUCTION AID BEFORE 90% LIMITATION**

<u>TAXES PAYABLE</u>	<u>COUNTY</u>	<u>CITY/ TOWNSHIP*</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT *</u>	<u>TOTAL</u>
1989	\$ 22,632,755	\$ 22,580,816	\$ 19,733,226	\$ 407,644	\$ 65,354,441
1990	15,725,678	15,714,430	13,676,042	291,007	45,407,157
1991	15,505,251	15,516,175	13,489,239	277,215	44,787,880
1992	15,093,568	15,109,130	13,138,406	268,581	43,609,685
1993	14,817,130	14,831,587	12,895,528	262,600	42,806,845
1994	14,548,739	1,020,783	12,636,756	253,011	28,459,289
1995	14,801,750	1,020,783	12,636,756	0	28,459,289
1996	14,782,385	1,020,783	12,616,048	0	28,419,216
1997	14,746,021	1,009,249	12,593,996	0	28,349,266
1998	13,568,661	935,129	11,586,032	0	26,089,822
1999	12,415,480	862,653	10,588,902	0	23,867,035
2000	12,188,916	843,098	10,397,634	0	23,429,648

**DISPARITY REDUCTION AID AFTER 90% LIMITATION**

<u>TAXES PAYABLE</u>	<u>COUNTY</u>	<u>CITY/ TOWNSHIP*</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT *</u>	<u>TOTAL</u>
1989	\$ 21,713,120	\$ 22,082,792	\$ 18,847,028	\$ 398,364	\$ 63,041,304
1990	14,998,756	15,055,400	12,882,760	273,210	43,210,126
1991	14,905,795	15,075,139	12,942,908	271,892	43,195,734
1992	14,728,728	14,872,469	12,730,131	254,834	42,586,162
1993	14,653,365	14,764,480	12,792,747	254,546	42,465,138
1994	14,494,378	1,017,114	12,622,768	242,060	28,376,320
1995	14,627,504	1,019,160	12,614,782	0	28,261,446
1996	14,722,092	1,014,421	12,588,675	0	28,325,188
1997	14,625,332	1,003,107	12,563,131	0	28,191,570
1998	13,486,154	927,318	11,550,549	0	25,964,021
1999	12,388,160	858,439	10,573,685	0	23,820,284
2000	12,181,550	840,114	10,343,865	0	23,365,529

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

**TABLE 15**  
**CERTIFIED HOMESTEAD AND AGRICULTURAL**  
**CREDIT AID (HACA) BY TYPE OF GOVERNMENTAL UNIT**  
**TAXES PAYABLE 1990 - 2000**

<u>TAXES PAYABLE</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
1990	\$ 294,380,245	\$ 143,523,412	\$ 19,907,344	\$ 164,184,945	\$ 28,277,162	\$ 650,273,108
1991	176,365,417	158,504,917	21,617,844	149,885,409	28,741,932	535,115,519
1992	144,816,629	173,191,238	22,920,592	171,182,555	26,978,877	539,089,891
1993	176,747,590	189,181,030	24,413,781	192,484,218	29,915,180	612,741,799
1994	195,655,814	195,471,977	26,279,442	144,418,312	31,015,447	592,840,992
1995	194,687,983	197,070,502	26,175,055	145,688,644	31,716,453	595,338,637
1996	180,906,825	189,897,211	25,420,030	117,498,543	30,688,618	544,411,227
1997	186,681,293	195,710,902	26,969,306	90,764,726	27,523,383	527,649,610
1998	194,325,885	195,829,633	28,042,870	64,125,956	27,781,286	510,105,630
1999	196,984,226	195,709,227	28,040,663	35,935,880	27,642,543	484,312,539
2000	209,182,705	199,911,348	29,756,694	24,676,585	28,734,484	492,261,816

**TABLE 16**  
**NUMBER OF AGRICULTURAL, NON-AGRICULTURAL AND TOTAL HOMESTEADS**  
**TAXES PAYABLE 1975 - 2000**

<u>TAXES</u> <u>PAYABLE</u>	<u>AGRICULTURAL</u> <u>HOMESTEADS</u>	<u>NON-AGRICULTURAL</u> <u>HOMESTEADS</u>	<u>TOTAL</u> <u>HOMESTEADS</u>
1975	139,106	776,267	915,373
1976	149,358	804,781	954,139
1977	148,724	823,575	972,299
1978	150,823	848,292	999,115
1979	138,135	873,983	1,012,118
1980	150,838	889,975	1,040,813
1981	134,932	895,496	1,030,428
1982	126,262	903,236	1,029,498
1983	120,864	910,235	1,031,099
1984	116,852	913,606	1,030,458
1985	114,824	926,075	1,040,899
1986	113,752	939,084	1,052,836
1987	114,965	953,125	1,068,090
1988	114,382	970,586	1,084,968
1989	114,750	993,933	1,108,683
1990	110,830	1,013,683	1,124,513
1991	110,575	1,045,433	1,156,008
1992	110,181	1,065,030	1,175,211
1993	109,501	1,094,301	1,203,802
1994	110,602	1,131,493	1,242,095
1995	110,554	1,163,367	1,273,921
1996	110,116	1,185,999	1,296,115
1997	109,379	1,206,349	1,315,728
1998	108,250	1,238,525	1,346,775
1999	105,748	1,250,668	1,356,416
2000	105,126	1,276,061	1,381,187

**TABLE 17**  
**TACONITE HOMESTEAD CREDIT, PERCENTAGES AND MAXIMUMS**  
**TAXES PAYABLE 1972 - 2000**

<u>Taconite Homestead Credit <sup>1</sup></u>				
<u>Taxes Payable</u>	<u>Taconite Credit Amount</u>	<u>Number Receiving</u>	<u>Percentages</u>	<u>Maximums</u>
1972	\$ 2,814,419	---	21.0 or 27.0%	\$150.00 or \$190.00
1973	2,617,416	---	21.0 or 27.0%	\$150.00 or \$190.00
1974	3,250,178	46,753	21.0 or 27.0%	\$150.00 or \$190.00
1975	3,648,072	51,504	21.0 or 27.0%	\$150.00 or \$190.00
1976	9,263,039	53,828	52.0 or 60.0%	\$300.00 or \$350.00
1977 <sup>2</sup>	9,066,923	55,951	49.7 or 57.3%	\$287.00 or \$334.00
1978 <sup>2</sup>	9,524,963	59,919	48.9 or 56.7%	\$283.00 or \$331.00
1979	11,748,570	61,090	57.0 or 66.0%	\$345.00 or \$400.00
1980	13,006,426	60,794	57.0 or 66.0%	\$360.00 or \$415.00
1981	14,398,085	59,728	57.0 or 66.0%	\$375.00 or \$430.00
1982	16,412,340	53,218	57.0 or 66.0%	\$390.00 or \$445.00
1983	17,854,916	52,237	57.0 or 66.0%	\$405.00 or \$460.00
1984	19,416,876	50,321	57.0 or 66.0%	\$420.00 or \$475.00
1985	10,460,191	51,587	57.0 or 66.0%	\$435.00 or \$490.00
1986	10,777,180	51,361	57.0 or 66.0%	\$450.00 or \$505.00
1987	11,203,839	50,862	57.0 or 66.0%	\$465.00 or \$520.00
1988	11,125,532	50,698	57.0 or 66.0%	\$480.00 or \$535.00
1989	8,316,100	50,563	57.0 or 66.0%	\$495.00 or \$550.00
1990 <sup>3</sup>	7,869,129	51,361	57.0 or 66.0%	\$234.60 or \$259.90
1991	8,173,914	51,817	57.0 or 66.0%	\$241.50 or \$266.80
1992	8,568,713	47,646	57.0 or 66.0%	\$248.40 or \$273.70
1993	9,271,575	52,878	57.0 or 66.0%	\$255.30 or \$280.60
1994	11,473,912	52,315	57.0 or 66.0%	\$262.20 or \$287.50
1995	12,091,519	54,977	57.0 or 66.0%	\$269.10 or \$294.40
1996	11,940,292	55,420	57.0 or 66.0%	\$276.00 or \$301.30
1997	12,146,958	55,907	57.0 or 66.0%	\$282.90 or \$308.20
1998	11,614,721	56,414	57.0 or 66.0%	\$289.80 or \$315.10
1999	15,251,912	56,819	57.0 or 66.0%	\$289.80 or \$315.10
2000	15,586,802	57,816	57.0 or 66.0%	\$289.80 or \$315.10

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

1981...\$419,537	1985...\$311,485	1989...\$328,575	1993...\$380,291	1997...\$467,639
1982... 465,160	1986... 336,928	1990... 310,054	1994... 415,872	1998... 483,127
1983... 504,017	1987... 344,826	1991... 342,031	1995... 454,808	1999... 512,057
1984... 588,618	1988... 347,560	1992... 339,307	1996... 466,747	2000... 537,757

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

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

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

**TABLE 18**  
**AGRICULTURAL PRESERVES, COUNTY CONSERVATION, DISASTER, ENTERPRISE ZONE, NATIVE PRAIRIE,**  
**POWER LINE, DISPARITY REDUCTION AND WETLANDS CREDITS**  
**TAXES PAYABLE 1981 - 2000**  
**PART A**

**WETLANDS CREDIT AND REIMBURSEMENT <sup>1</sup>**

Taxes Payable	Credit		Reimbursement	
	Total Acres Receiving	Credit Amount	Total Acres Receiving	Amount
	1981	584,188	\$2,307,258	NA
1982	702,462	2,798,921	NA	1,008,195
1983	518,792	2,791,508	895,289	991,309
1984	67,289	313,355	127,405	150,612
1985	90,811	421,758	202,539	177,249
1986	94,913	395,940	203,979	307,136
1987	90,089	302,067	202,504	336,358
1988	94,282	256,037	173,583	352,508

**NATIVE PRAIRIE CREDIT AND REIMBURSEMENT <sup>1</sup>**

Taxes Payable	Credit		Reimbursement	
	Total Acres Receiving	Credit Amount	Total Acres Receiving	Amount
	1981	13,284	\$83,104	NA
1982	10,384	102,267	NA	27,248
1983	9,829	109,052	10,272	25,822
1984	10,622	121,898	9,975	26,227
1985	11,667	139,261	12,062	32,937
1986	11,871	130,335	12,189	39,468
1987	12,413	109,969	12,633	45,983
1988	13,038	90,738	13,283	56,434

**AGRICULTURAL PRESERVES CREDIT <sup>3</sup>**

Taxes Payable	Number of Parcels	Number of Acres	Assessed Value <sup>2</sup>	Credit Amount	105% Avg. Twp. Rate
1983	1,085	52,380	\$11,191,088	\$125,054	77 Mills
1984	1,716	85,028	20,212,097	340,215	75 Mills
1985	2,546	136,682	34,789,901	390,855	80 Mills
1986	2,953	153,527	34,219,215	650,582	82 Mills
1987	3,332	176,433	30,522,466	483,676	90 Mills
1988	1,986	139,917	21,117,117	233,623	102 Mills
1989	1,954	129,794	2,622,229	43,684	92 %
1990	1,489	104,526	1,077,414	45,885	96 %
1991	1,144	69,221	703,514	52,851	99 %
1992	1,809	130,016	1,354,310	108,162	104 %
1993	2,391	168,385	1,822,513	325,037	108 %
1994	2,426	169,638	1,400,119	288,808	117 %
1995	2,770	195,721	1,621,584	344,662	123 %
1996	2,819	199,105	1,724,491	306,943	124 %
1997	2,874	201,927	1,913,731	305,076	120 %
1998	2,876	201,562	1,707,627	312,017	118 %
1999	2,866	199,974	1,602,919	303,311	121 %
2000	2,886	200,295	1,635,324	303,290	125 %

**DISASTER CREDIT**

Taxes Payable	Number of Parcels	Market Value Difference	Assessed Value Diff <sup>2</sup>	Credit TIF	Credit Other
1984	436	NA	\$571,658	0	\$58,582
1985	389	NA	714,804	0	71,575
1986	0	NA	0	0	0
1987	0	NA	0	0	0
1988	423	NA	436,207	0	52,975
1989	0	NA	0	0	0
1990	87	NA	1,497	0	1,416
1991	0	NA	0	0	0
1992	132	NA	3,482	0	4,044
1993	590	1,700,100	31,002	0	36,094
1994	0	0	0	0	0
1995	0	0	0	0	0
1996	0	0	0	0	0
1997	294	0	29,672	0	33,366
1998	5,715	0	759,350	975	1,030,577
1999	2,228	23,162,807	384,933	480	519,835
2000	0	0	0	0	0

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

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

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

**TABLE 18**  
**AGRICULTURAL PRESERVES, COUNTY CONSERVATION, DISASTER, ENTERPRISE ZONE, NATIVE PRAIRIE,**  
**POWER LINE, DISPARITY REDUCTION AND WETLANDS CREDITS**  
**TAXES PAYABLE 1981 - 2000**  
**PART B**

ENTERPRISE ZONE CREDIT					POWER LINE CREDIT					
Taxes Payable	Number of Parcels	Assessed Value <sup>1</sup>	Credit TIF	Credit Other	Taxes Payable	Assessed Value <sup>1</sup>	Levy Amount	# of Parcels		Credit Amount
								Under Max.	At Max.	
1984	323	\$23,362,005	\$159,020	\$492,876	1982	\$4,308,594	\$367,851	557	888	\$135,506
1985	598	29,870,415	161,678	852,270	1983	4,624,901	407,699	664	1,038	151,957
1986	649	31,519,756	188,447	889,484	1984	4,120,852	395,464	602	1,050	165,373
1987	695	33,766,316	211,738	831,116	1985	4,237,851	404,262	716	1,069	163,997
1988	829	33,598,307	194,596	869,097	1986	4,134,416	420,745	695	1,085	170,884
1989	558	1,813,755	70,765	221,498	1987	4,023,824	429,381	700	1,085	168,707
1990	86	520,757	48,695	73,518	1988	3,928,346	444,736	719	1,081	168,031
1991	31	113,597	51,641	22,799	1989	464,902	448,243	690	1,139	169,649
1992	20	47,554	6,103	22,937	1990	450,509	453,457	1,047	596	117,986
1993	15	32,745	6,099	17,829	1991	437,096	466,141	1,169	591	127,495
1994	15	42,325	4,710	19,278	1992	412,138	467,315	1,139	620	133,334
1995	14	19,554	0	14,378	1993	406,931	488,633	1,244	644	144,326
1996	14	27,685	0	16,754	1994	396,525	492,068	1,239	664	137,208
1997	13	38,329	0	18,970	1995	396,446	496,570	1,228	660	143,289
1998	13	43,156	0	18,656	1996	393,581	478,375	1,210	675	145,463
1999	6	30,775	0	8,750	1997	393,657	467,848	1,338	619	151,225
2000	3	13,211	0	4,300	1998	334,925	416,284	821	1,060	146,557
					1999	293,964	381,288	832	1,090	141,589
					2000	284,679	267,817	794	1,066	138,406

DISPARITY REDUCTION CREDIT				COUNTY CONSERVATION CREDIT			
Taxes Payable	Number of Parcels	Tax Increment Financing	All Other	Taxes Payable	Number of Parcels	Number of Acres	Credit Amount
1989	1,087	\$255,392	\$1,911,475	1989	300	25,716	\$38,586
1990	1,333	281,466	2,183,560	1990	501	40,583	60,625
1991	1,300	268,871	2,064,459	1991	979	78,876	117,919
1992	1,451	429,597	2,162,261	1992	1,024	82,803	123,959
1993	1,554	609,811	3,402,059	1993	1,297	107,320	160,645
1994	1,535	775,436	3,668,342	1994	1,550	127,985	191,334
1995	1,526	894,142	4,254,618	1995	1,571	131,063	196,026
1996	1,541	867,225	4,268,148	1996	1,600	135,516	202,762
1997	1,592	849,170	4,608,301	1997	1,591	137,477	205,735
1998	1,439	660,601	3,566,108	1998	1,575	137,937	206,436
1999	1,384	679,041	4,222,732	1999	1,570	137,594	206,083
2000	1,363	485,002	4,265,513	2000	1,571	137,479	206,099

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

**TABLE 19**  
**AGRICULTURAL PRESERVE CREDIT TAX RATE DATA**  
**TAXES PAYABLE 1982 - 2000**

STATEWIDE AVERAGE TAX RATE IN TOWNS				AGRICULTURAL PRESERVE TAX RATE <sup>1</sup>			
TAXES PAYABLE	TAX RATE	TAXES PAYABLE	TAX RATE	TAXES PAYABLE	TAX RATE	TAXES PAYABLE	TAX RATE
1982	73 Mills	1991	99 %	1983	77 Mills	1992	104 %
1983	71 Mills	1992	103 %	1984	75 Mills	1993	108 %
1984	76 Mills	1993	111 %	1985	80 Mills	1994	117 %
1985	78 Mills	1994	117 %	1986	82 Mills	1995	123 %
1986	86 Mills	1995	118 %	1987	90 Mills	1996	124 %
1987	97 Mills	1996	114 %	1988	102 Mills	1997	120 %
1988	88 %	1997	112 %	1989	92 %	1998	118 %
1989	91 %	1998	115 %	1990	96 %	1999	121 %
1990	94 %	1999	119 %	1991	99 %	2000	125 %

METRO AREA AVERAGE NET TAX CAPACITY TAX RATE IN TOWNS									
COUNTY	1983	1984	1985	1986	1987	1988	1989	1990	1991
	(Mills)	(Mills)	(Mills)	(Mills)	(Mills)	(Mills)	(Percent)	(Percent)	(Percent)
ANOKA	90.428	96.138	95.155	97.135	102.594	106.959	93.873	93.024	101.020
CARVER	86.715	91.755	91.015	102.797	101.926	111.297	86.679	99.168	100.913
DAKOTA	80.031	87.702	88.216	94.871	104.792	96.511	85.618	84.323	92.150
HENNEPIN	103.067	109.633	105.747	109.687	110.817	110.042	99.443	102.284	105.274
RAMSEY	97.280	101.290	104.029	106.743	109.167	109.363	92.182	103.476	118.562
SCOTT	94.880	93.269	96.812	100.107	114.191	108.891	95.800	91.002	102.929
WASHINGTON	90.044	93.979	92.613	97.819	100.335	103.539	87.462	86.750	98.536
COUNTY	1992	1993	1994	1995	1996	1997	1998	1999	2000
	(Percent)	(Percent)	(Percent)	(Percent)	(Percent)	(Percent)	(Percent)	(Percent)	(Percent)
ANOKA	109.869	116.246	112.552	116.098	104.905	101.737	111.520	114.669	117.544
CARVER	114.085	128.830	136.993	142.871	134.945	125.521	125.587	127.642	122.881
DAKOTA	98.233	109.514	107.163	110.138	104.415	117.874	99.884	113.772	105.590
HENNEPIN	118.807	120.911	123.817	118.498	117.548	121.521	121.769	127.410	121.668
RAMSEY	121.834	121.604	134.260	135.105	126.418	124.361	122.007	123.912	120.203
SCOTT	111.061	114.150	125.842	132.526	122.197	116.639	117.018	112.447	104.528
WASHINGTON	102.904	112.201	112.717	115.341	108.771	101.265	104.916	107.309	101.256

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

**TABLE 20**  
**CREDIT ADJUSTMENT AMOUNTS FOR PRIOR YEARS**  
**FOR REAL PROPERTY**  
**TAXES PAYABLE 1974 - 2000**

Taxes Payable	Homestead Credit <sup>1</sup>		Taconite Homestead Credit	Supplemental Homestead Credit	Agricultural Credit <sup>3</sup>
	Tax Increment Financing Districts <sup>2</sup>	Taxing Districts			
1974	\$ ---	\$ 203,485	\$ 164,020	\$ ---	\$ ---
1975	---	74,344	11,440	---	---
1976	---	539,488	17,636	---	---
1977	---	790,092	16,516	---	1,636
1978	---	657,200	61,913	---	(3,287)
1979	---	650,112	38,757	---	35,991
1980	---	945,389	54,518	---	42,529
1981	(73,367)	1,229,469	45,038	2,109	69,284
1982	180,125	1,845,311	57,079	3,778	87,117
1983	10,203	1,853,707	45,750	3,238	78,179
1984	11,155	1,353,204	64,650	5,968	62,180
1985	45,233	3,277,627	116,895	2,872	107,155
1986	53,029	1,960,620	46,855	4,051	224,322
1987	(83,668)	1,673,131	34,015	3,079	103,253
1988	83,613	2,171,911	35,054	1,724	158,238
1989	92,692	3,262,455	38,947	1,231	154,041
1990	90,198	3,187,576	36,643	4,197	---
1991	78,527	967,640	26,570	2,548	---
1992	3,745	199,253	18,318	1,576	---
1993	---	156,195	18,729	730	---
1994	11,355	30,994	33,410	1,004	---
1995	18,195	(37,952)	39,224	2,318	---
1996	7,018	82,609	35,547	2,581	---
1997	636	(24,088)	32,637	3,805	---
1998	7,039	67,434	44,973	4,548	---
1999	---	418,567	41,222	3,991	---
2000	---	624,086	39,486	5,347	---

(1) Adjustment amounts for homestead credit may include adjustment amounts for one or more of the following: reduced assessment credit (1982-1985), wetlands and native prairie credits and reimbursements (1982-1990), agricultural preserves credit (1984-1999), disaster and enterprise zone credits (1985-1999), small business credit (1989-1990), agricultural credit (1990-1992), disparity reduction credit (1990-1999), county conservation credit (1990-1999), rental equity credit (1995-1996), and education homestead credit (1998-1999).

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

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



**TABLE 21**  
**POWER LINE TAXES**  
**TAXES PAYABLE 1960 - 2000 <sup>1</sup>**

<u>TAXES PAYABLE</u>	<u>TRANSMISSION</u>	<u>DISTRIBUTION</u>
1960	\$ 2,036,566	\$ 57,567
1961	2,147,560	62,735
1962	2,370,430	65,514
1963	2,468,393	65,204
1964	2,598,398	77,847
1965	2,933,215	64,203
1966	3,089,664	67,819
1967	3,251,425	64,285
1968	3,746,606	70,579
1969	4,420,526	76,619
1970	5,641,188	89,864
1971	6,089,743	103,057
1972	5,487,328	111,349
1973	5,669,350	103,451
1974	5,970,012	102,866
1975	6,868,000	115,009
1976	6,402,774	112,066
1977	7,434,840	126,298
1978	9,462,371	136,304
1979	9,839,253	145,179
1980	12,365,732	154,745
1981	12,906,454	144,358
1982	5,279,233	170,842
1983	5,340,455	176,553
1984	5,923,187	239,937
1985	7,768,971	302,326
1986	6,733,530	249,069
1987	7,147,821	291,805
1988	7,571,217	329,694
1989	7,119,979	977,158
1990	7,251,852	1,024,445
1991	7,530,166	455,535
1992	7,815,716	612,918
1993	8,433,843 <sup>2</sup>	837,214 <sup>2</sup>
1994	8,813,044 <sup>2</sup>	1,017,902 <sup>2</sup>
1995	8,694,112 <sup>2</sup>	1,204,740 <sup>2</sup>
1996	9,054,126 <sup>2</sup>	1,329,878 <sup>2</sup>
1997	8,940,532 <sup>2</sup>	1,419,250 <sup>2</sup>
1998	7,873,206 <sup>2</sup>	1,328,542 <sup>2</sup>
1999	6,831,709 <sup>2</sup>	1,599,284 <sup>2</sup>
2000	7,007,735 <sup>2</sup>	1,609,730 <sup>2</sup>

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

(2) Includes market value based tax.

**TABLE 22**  
**TAX INCREMENT FINANCING DISTRICTS INCREMENT VALUES, TAXES, CREDITS AND EXCESS TIF**  
**TAXES PAYABLE 1974 - 2000**  
**PART A**

TAXES PAYABLE	NUMBER OF		TOTAL ASSESSED VALUE (1)	INCREMENT VALUE	PERCENT	INCREMENT TAX	HOME- STEAD CREDIT	REDUCED ASSESSMENT CREDIT	ENTERPRISE ZONE CREDIT	AGRI- CULTURAL CREDIT	DISPARITY REDUCTION CREDIT	TACONITE CREDIT
	CITIES	TOWNS			OF TIF TO TOTAL VALUE							
1974	4	-	\$1,495,744,646	\$3,634,483	0.243	\$ 437,085	-	-	-	-	-	-
1975	10	-	2,485,445,784	20,036,557	0.806	2,689,574	-	-	-	-	-	-
1976	21	-	3,386,292,474	26,220,175	0.774	3,181,516	\$49,485	-	-	-	-	-
1977	29	-	3,852,929,963	32,127,149	0.834	3,939,863	91,562	-	-	-	-	-
1978	42	-	4,933,144,413	43,380,473	0.879	5,306,640	115,891	-	-	-	-	-
1979	57	-	5,779,512,957	62,286,066	1.078	7,418,288	138,877	-	-	-	-	-
1980	81	-	7,177,174,340	102,280,206	1.425	11,305,114	455,846	-	-	-	-	-
1981	99	-	9,359,881,660	223,310,857	2.386	22,489,390	819,275	\$1,181,415	-	-	-	-
1982	122	-	11,004,551,716	332,367,840	3.020	35,141,374	1,316,225	1,392,016	-	-	-	-
1983	127	-	12,683,306,888	437,194,546	3.447	46,425,859	1,592,479	1,571,205	-	-	-	-
1984	156	3	14,536,408,180	516,587,125	3.554	58,154,901	1,829,787	-	\$159,020	-	-	-
1985	177	4	16,082,621,847	635,897,231	3.954	70,761,120	2,199,054	-	161,678	-	-	-
1986	217	7	17,748,842,074	800,406,816	4.510	92,355,076	2,927,431	-	188,447	-	-	-
1987	240	8	19,572,677,227	996,907,289	5.093	117,465,743	3,466,074	-	211,738	-	-	-
1988	253	9	21,445,564,357	1,246,503,585	5.812	154,372,728	4,109,386	-	194,596	-	-	-
1989 <sup>1</sup>	271	12	2,870,394,117	182,846,710	6.370	183,983,207	5,194,723	-	70,765	49,014	255,392	-
1990	297	12	2,454,654,587	186,491,610	7.597	192,295,363	-	-	48,695	-	281,466	-
1991	315	14	2,562,905,046	204,893,672	7.994	230,125,125	-	-	51,641	-	268,871	-
1992	310	21	2,493,572,563	210,850,640	8.456	255,788,716	-	-	6,103	-	429,597	-
1993	314	21	2,443,331,143	215,122,620	8.804	278,915,518	-	-	6,099	-	609,811	6,509
1994	323	22	2,438,288,925	201,339,456	8.257	268,517,539	-	-	4,710	-	775,436	12,204
1995	332	25	2,527,380,312	203,291,153	8.044	276,845,444	-	-	0	-	894,142	17,107
1996	341	30	2,675,302,129	213,579,734	7.983	286,308,639	-	-	0	-	867,225	12,759
1997	352	34	2,875,533,806	231,443,783	8.049	299,942,270	-	-	0	-	849,170	13,978
1998	373	31	2,800,208,465	226,048,367	8.073	299,099,241	-	-	0	-	660,601	12,545
1999	378	32	2,757,609,477	222,853,861	8.081	301,890,301	-	-	0	-	679,041	47,215
2000	386	31	2,939,641,387	237,008,203	8.062	314,420,873	-	-	0	-	485,002	48,496

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

**TABLE 22**  
**TAX INCREMENT FINANCING DISTRICTS INCREMENT VALUES, TAXES , CREDITS AND EXCESS TIF**  
**TAXES PAYABLE 1974 - 2000**  
**PART B**

**EXCESS TIF TAXES RETURNED TO THE TAXING DISTRICTS**

<u>YEAR</u>	<u>COUNTY</u>	<u>CITY/ TOWN</u>	<u>SCHOOL</u>	<u>TOTAL</u>
1992	1,955,472	836,183	2,352,053	5,143,708
1993	2,903,260	1,489,720	4,353,803	8,746,783
1994	3,390,246	1,812,078	5,477,199	10,679,523
1995	3,673,827	2,079,017	6,422,426	12,175,270
1997	3,433,409	2,374,044	5,459,016	11,266,469
1998	4,417,195	3,368,743	3,994,861	11,780,799
1999	4,368,329	4,078,830	3,520,018	11,967,177
2000	3,476,300	3,553,019	2,419,118	9,448,437

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

**TABLE 23**  
**FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION VALUES AND TAX AMOUNTS**  
**TAXES PAYABLE 1975 - 2000 <sup>1</sup>**  
**PART A - VALUES**

**CONTRIBUTION VALUE**

TAXES PAYABLE	METROPOLITAN COUNTIES								TOTAL	AREA-WIDE TAX RATE <sup>2</sup>
	ANOKA	CARVER	DAKOTA	HENNEPIN	RAMSEY	SCOTT	WASHINGTON			
1975	\$14,535,551	\$2,091,994	\$18,302,659	\$69,043,702	\$22,026,639	\$6,361,914	\$4,869,576	\$137,232,035	121.490	
1980	34,509,539	5,721,304	47,658,835	153,325,181	59,186,227	13,062,152	14,603,963	328,067,201	110.552	
1981	45,429,191	7,226,685	62,886,120	215,864,276	88,989,596	14,847,062	18,871,493	454,114,423	103.003	
1982	59,985,263	8,793,042	81,157,224	336,516,015	156,084,611	21,026,259	27,358,785	690,921,199	94.106	
1983	71,422,489	12,308,934	90,462,514	462,449,911	189,296,742	24,690,247	33,855,423	884,486,260	100.348	
1984	78,293,992	13,870,346	104,488,836	590,776,996	212,621,242	20,071,348	35,877,404	1,056,000,164	101.727	
1985	81,769,257	13,666,076	114,132,366	679,094,041	312,726,995	23,963,514	38,165,029	1,263,517,278	108.743	
1986	83,458,971	13,420,109	123,323,016	761,028,978	262,021,137	26,786,011	42,656,671	1,312,694,893	107.553	
1987	94,511,947	14,543,138	147,801,830	902,642,718	272,083,607	31,285,058	48,507,997	1,511,376,295	112.238	
1988	105,343,898	16,358,136	179,120,792	1,059,514,528	311,225,643	28,605,987	53,624,046	1,753,793,030	118.812	
1989	13,767,672	2,215,776	26,715,674	149,695,937	45,175,760	4,332,545	8,008,486	249,911,850	99.546 %	
1990	14,918,256	2,279,874	28,147,315	163,600,637	44,663,897	2,885,281	8,483,387	264,978,647	104.578 %	
1991	16,555,189	2,669,981	31,856,129	177,523,529	47,730,412	4,458,053	9,712,404	290,505,697	104.970 %	
1992	17,305,985	3,436,282	35,356,448	174,411,338	47,674,251	4,436,164	10,147,590	292,768,058	116.127 %	
1993	19,033,330	3,934,120	35,551,500	168,000,608	47,166,135	4,657,497	10,751,193	289,093,101	123.488 %	
1994	18,341,321	3,851,566	35,651,723	159,342,343	44,840,187	3,850,905	11,140,632	277,018,677	133.229 %	
1995	18,691,339	4,107,776	36,037,960	125,481,769	41,461,103	4,565,714	10,964,995	241,310,656	134.799 %	
1996	19,151,435	4,298,353	36,369,487	143,356,732	39,838,601	5,015,439	11,527,919	259,557,966	141.441 %	
1997	20,211,044	4,507,839	37,687,192	153,624,006	41,363,500	5,473,542	12,209,566	275,076,689	139.376 %	
1998	19,014,379	4,875,586	35,020,211	150,331,037	37,828,487	5,105,573	12,005,959	264,181,232	155.082 %	
1999	18,238,162	4,690,932	32,588,388	143,842,960	36,033,193	4,756,253	12,396,419	252,546,307	157.373 %	
2000	20,646,055	4,811,627	35,247,772	158,855,207	40,261,610	5,561,671	13,046,815	278,430,757	146.134 %	

**TACONITE COUNTIES**

TAXES PAYABLE	AITKIN	COOK	CROW WING	ITASCA	KOOCHICHING	LAKE	ST. LOUIS	TOTAL	AREA-WIDE TAX RATE
1998	6,159	29,413	17,079	103,541	0	28,385	255,940	440,517	143.257 %
1999	7,693	19,241	19,038	51,000	4	106,761	245,268	449,005	150.219 %
2000	12,539	36,215	54,105	168,487	1	165,635	415,675	852,657	162.710 %

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

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

**TABLE 23**  
**FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION VALUES AND TAX AMOUNTS**  
**TAXES PAYABLE 1975 - 2000 <sup>1</sup>**  
**PART A - VALUES**

**DISTRIBUTION VALUE**

TAXES PAYABLE	METROPOLITAN COUNTIES							TOTAL
	ANOKA	CARVER	DAKOTA	HENNEPIN	RAMSEY	SCOTT	WASHINGTON	
1975	\$15,857,092	\$2,326,874	\$11,588,757	\$62,310,179	\$34,547,771	\$2,597,723	\$7,953,828	\$137,182,224
1980	41,561,929	6,022,810	30,947,304	143,169,061	78,442,069	6,616,830	21,285,668	328,045,671
1981	58,890,183	8,111,944	43,691,858	194,485,267	110,753,086	9,387,039	28,788,276	454,107,653
1982	87,252,808	12,511,138	67,542,194	301,260,403	168,203,209	12,472,417	42,418,701	691,660,870
1983	110,737,382	16,899,595	85,699,213	384,835,405	215,336,201	18,173,389	52,795,392	884,476,577
1984	134,671,791	19,893,533	105,387,116	442,770,967	263,636,527	22,965,800	66,616,906	1,055,942,640
1985	164,659,216	24,932,264	124,309,935	529,758,907	313,772,060	27,714,131	78,354,135	1,263,500,648
1986	171,821,699	25,749,477	132,625,960	548,343,796	322,692,404	29,635,439	81,785,361	1,312,654,136
1987	204,066,268	30,505,773	159,911,966	620,112,480	367,442,758	33,496,573	95,802,747	1,511,338,565
1988	233,921,127	38,089,558	201,904,773	702,199,567	426,646,501	44,429,491	114,283,608	1,761,474,625
1989	32,811,846	5,790,719	28,248,471	99,639,268	60,157,061	6,601,194	16,653,538	249,902,097
1990	35,283,629	6,147,064	31,835,331	103,905,282	63,714,621	7,016,110	17,432,515	265,334,552
1991	38,441,870	6,330,187	34,363,150	114,808,394	70,374,563	7,497,594	18,692,414	290,508,172
1992	38,216,073	5,980,478	34,992,492	118,118,387	69,403,418	6,993,205	19,082,213	292,786,266
1993	36,711,232	5,848,432	34,014,522	117,900,000	69,177,065	6,970,753	18,472,379	289,094,383
1994	35,339,418	5,386,650	32,083,890	114,478,741	65,695,810	6,412,186	17,624,987	277,021,682
1995	30,888,711	4,634,119	28,419,962	98,537,128	57,512,083	5,592,042	15,725,467	241,309,512
1996	33,176,680	4,968,696	30,970,287	104,822,726	62,339,736	6,133,946	17,145,532	259,557,603
1997	35,318,163	5,237,378	33,246,914	110,184,379	65,929,841	6,490,994	18,667,372	275,075,041
1998	34,032,382	5,166,709	32,172,449	104,932,924	63,420,826	6,343,559	18,112,028	264,180,877
1999	32,782,914	4,958,980	31,188,388	99,217,854	60,622,528	6,218,955	17,555,661	252,545,280
2000	36,467,376	5,683,227	35,689,287	108,247,052	65,450,596	7,120,170	19,773,102	278,430,810

**TACONITE COUNTIES**

TAXES PAYABLE	AITKIN	COOK	CROW WING	ITASCA	KOOCHICHING	LAKE	ST. LOUIS	TOTAL
1998	13,393	4,109	18,448	94,447	67	25,446	284,848	440,758
1999	13,660	4,279	18,406	98,391	68	27,146	288,128	450,078
2000	25,377	7,348	35,979	184,466	135	50,828	549,674	853,807

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

**TABLE 23**  
**FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION VALUES AND TAX AMOUNTS**  
**TAXES PAYABLE 1975 - 2000 <sup>1</sup>**  
**PART B - TAX AMOUNTS**

**CONTRIBUTION TAX**

**METROPOLITAN COUNTIES**

TAXES PAYABLE	ANOKA	CARVER	DAKOTA	HENNEPIN	RAMSEY	SCOTT	WASHINGTON	TOTAL	AREA-WIDE TAX RATE <sup>2</sup>
1975	\$1,765,924	\$254,151	\$2,223,597	\$8,388,119	\$2,676,016	\$773,105	\$591,605	\$16,672,517	121.490
1980	3,815,099	632,502	5,268,779	16,950,405	6,543,156	1,444,047	1,614,497	36,268,485	110.552
1981	4,679,338	744,376	6,477,456	22,234,666	9,166,195	1,529,112	1,943,821	46,774,964	103.003
1982	5,645,023	827,482	7,637,380	31,668,171	14,688,498	1,978,700	2,574,625	65,019,879	94.106
1983	7,167,104	1,235,177	9,077,734	46,405,923	18,995,548	2,477,626	3,397,434	88,756,546	100.348
1984	7,964,614	1,410,992	10,629,336	60,097,975	21,629,320	2,041,803	3,649,833	107,423,873	101.727
1985	8,891,828	1,486,090	12,411,096	73,846,728	34,006,872	2,605,871	4,150,180	137,398,665	108.743
1986	8,976,263	1,443,375	13,263,752	81,850,952	28,181,159	2,880,923	4,587,866	141,184,290	107.553
1987	10,607,830	1,632,292	16,588,981	101,310,820	30,538,119	3,511,383	5,444,458	169,633,883	112.238
1988	12,516,116	1,943,545	21,281,698	125,883,045	36,977,339	3,398,739	6,371,190	208,371,672	118.812
1989	13,705,167	2,205,713	26,594,383	149,016,321	44,970,627	4,312,886	7,972,154	248,777,251	99.546 %
1990	15,601,214	2,384,247	29,435,938	171,090,272	46,708,566	3,017,400	8,871,762	277,109,399	104.578 %
1991	17,377,976	2,802,681	33,439,923	186,346,453	50,102,568	4,679,605	10,195,129	304,944,335	104.970 %
1992	20,096,923	3,990,454	41,058,418	202,538,655	55,362,628	5,151,559	11,784,105	339,982,742	116.127 %
1993	23,503,901	4,858,164	43,901,845	207,460,950	58,240,291	5,753,657	13,276,445	356,995,253	123.488 %
1994	24,435,962	5,131,400	47,498,425	212,290,214	59,740,074	5,130,524	14,842,573	369,069,172	133.229 %
1995	25,197,796	5,537,239	48,578,840	169,148,165	55,889,082	6,154,538	14,780,728	325,286,388	134.799 %
1996	27,087,977	6,079,632	51,441,401	202,765,190	56,348,054	7,093,883	16,305,217	367,121,354	141.441 %
1997	28,169,618	6,282,843	52,526,973	214,114,997	57,650,790	7,628,805	17,017,206	383,391,232	139.376 %
1998	29,487,879	7,561,155	54,310,106	233,136,368	58,665,172	7,917,825	18,619,083	409,697,588	155.082 %
1999	28,701,948	7,382,260	51,285,338	226,369,987	56,706,516	7,485,062	19,508,617	397,439,728	157.373 %
2000	30,170,905	7,031,426	51,509,088	232,141,470	58,835,902	8,127,489	19,065,830	406,882,110	146.134 %

**TACONITE COUNTIES**

TAXES PAYABLE	AITKIN	COOK	CROW WING	ITASCA	KOOCHICHING	LAKE	ST. LOUIS	TOTAL	AREA-WIDE TAX RATE
1998	8,824	42,126	24,441	148,328	0	40,663	366,655	631,037	143.257 %
1999	11,583	28,971	28,664	76,786	7	160,743	369,285	676,039	150.219 %
2000	20,402	58,922	88,032	274,145	2	269,505	676,344	1,387,352	162.710 %

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

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

**TABLE 23**  
**FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION VALUES AND TAX AMOUNTS**  
**TAXES PAYABLE 1975 - 2000 <sup>1</sup>**  
**PART B - TAX AMOUNTS**

**DISTRIBUTION TAX**

**METROPOLITAN COUNTIES**

<b>TAXES PAYABLE</b>	<b>ANOKA</b>	<b>CARVER</b>	<b>DAKOTA</b>	<b>HENNEPIN</b>	<b>RAMSEY</b>	<b>SCOTT</b>	<b>WASHINGTON</b>	<b>TOTAL</b>
1975	\$1,653,008	\$276,699	\$1,219,802	\$7,485,899	\$4,816,176	\$292,407	\$921,892	\$16,665,883
1980	3,891,436	672,531	3,124,168	15,931,526	9,613,400	807,377	2,225,460	36,265,898
1981	5,451,705	938,614	4,289,073	19,984,411	12,056,560	1,131,468	2,822,564	46,674,395
1982	7,778,886	1,269,728	6,519,142	28,853,867	15,511,630	1,212,369	3,943,688	65,089,310
1983	10,473,741	1,805,920	8,813,164	38,939,069	21,572,976	1,988,837	5,161,570	88,755,277
1984	12,902,157	1,979,226	10,701,792	45,082,301	27,425,600	2,555,996	6,770,643	107,417,715
1985	17,615,394	2,670,087	13,380,503	58,286,701	33,979,768	3,009,639	8,453,790	137,395,882
1986	17,381,692	2,664,937	14,105,950	58,369,443	36,498,919	3,363,796	8,794,560	141,179,297
1987	21,634,889	3,520,834	17,670,019	68,441,809	43,665,369	3,867,302	10,829,318	169,629,540
1988	25,261,547	4,354,708	23,503,471	86,213,285	51,382,766	5,839,034	12,752,695	209,307,506
1989	31,202,813	5,809,501	25,439,152	102,100,123	61,981,744	6,715,338	15,518,973	248,767,644
1990	35,573,409	5,892,634	31,434,940	111,406,850	67,670,695	7,722,497	17,405,244	277,106,269
1991	37,167,422	6,694,819	32,088,141	124,889,282	77,363,923	8,030,811	18,711,521	304,945,920
1992	41,431,861	6,746,426	35,748,652	140,093,492	86,496,472	8,379,151	21,107,631	340,003,685
1993	41,607,349	7,297,494	38,148,208	148,461,512	91,334,555	8,940,720	21,207,902	356,997,740
1994	42,992,083	7,343,958	38,960,277	158,730,570	90,315,027	8,593,891	22,136,140	369,071,946
1995	36,102,252	6,541,315	34,488,435	137,592,200	82,605,618	8,137,979	19,815,714	325,283,513
1996	41,281,221	7,504,581	38,855,724	150,248,026	96,841,544	9,505,072	22,885,456	367,121,624
1997	42,571,125	7,635,451	40,539,768	158,845,762	101,664,311	9,121,649	23,009,891	383,387,957
1998	46,108,416	8,411,701	44,189,753	165,389,198	110,695,220	9,793,943	25,108,333	409,696,564
1999	44,859,451	8,235,516	43,951,967	162,228,358	103,768,935	9,679,523	24,714,099	397,437,849
2000	47,239,089	8,491,986	46,846,635	162,296,198	104,582,432	9,755,119	27,669,653	406,881,112

**TACONITE COUNTIES**

<b>TAXES PAYABLE</b>	<b>AITKIN</b>	<b>COOK</b>	<b>CROW WING</b>	<b>ITASCA</b>	<b>KOOCHICHING</b>	<b>LAKE</b>	<b>ST. LOUIS</b>	<b>TOTAL</b>
1998	15,642	4,706	24,572	125,476	156	40,117	420,746	631,415
1999	16,151	5,163	24,298	129,030	76	43,601	456,596	674,915
2000	42,037	9,519	46,716	264,421	145	90,355	934,412	1,387,605

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

**TABLE 24  
MANUFACTURED HOME PERSONAL PROPERTY  
HOMESTEAD BASE VALUES AND CLASSIFICATION RATIOS  
TAXES PAYABLE 1973-1999**

Taxes Payable	Homestead Base Value		Classification Ratios <sup>2</sup>	
	Farm <sup>1</sup>	Residential	Farm	Residential
1973 - 1975	--	\$12,000	--	25%-40%
1976	--	\$13,000	--	25%-40%
1977	--	\$15,000	--	25%-40%
1978	--	\$17,000	--	22%-36%
1979	--	\$21,000	--	20%-33 1/3%
1980	--	\$25,000	--	18%-30%
1981	\$50,000	\$25,000-\$25,000-\$50,000	14%-19%	16%-22%-28%
1982, 1983	\$54,000	\$27,000-\$27,000-\$54,000	14%-19%	16%-22%-28%
1984	\$60,000	\$30,000-\$30,000-\$60,000	14%-19%	17%-19%-30%
1985	\$62,000	\$31,000-\$31,000-\$62,000	14%-19%	17%-19%-30%
1986	\$64,000	\$64,000	14%-18%	18%-29%
1987	\$65,000	\$65,000	14%-18%	18%-28%
1988	\$66,000	\$68,000	14%-18%	17%-27%
1989 <sup>3</sup>	\$65,000	\$68,000-\$68,000-\$100,000	1.75%-2.20%	2.17%-2.50%-3.30%
1990 <sup>4</sup>	\$68,000	\$68,000-\$68,000-\$100,000	1.00%-2.00%-3.00%	1.00%-2.00%-3.00%
1991	\$68,000	\$68,000-\$68,000-\$110,000	1.00%-2.00%-3.00%	1.00%-2.00%-3.00%
1992	\$72,000	\$72,000-\$72,000-\$115,000	1.00%-2.00%-2.50%	1.00%-2.00%-2.50%
1993-1997	\$72,000	\$72,000	1.00%-2.00%	1.00%-2.00%
1998	\$75,000	\$75,000	1.00%-1.85%	1.00%-1.85%
1999	\$75,000	\$75,000	1.00%-1.70%	1.00%-1.70%

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

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

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

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

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



**TABLE 25**  
**MANUFACTURED HOME MARKET VALUES, TOTAL TAX CAPACITY, TAXES LEVIED,**  
**CREDIT AMOUNTS, NUMBER OF ASSESSMENTS AND NET TAX**  
**TAXES PAYABLE 1973 - 1999**

Taxes Payable	Number of Assessments	Market Value	Total Tax Capacity			Total Taxes Levied			School District
			Homestead	Non-Homestead	Total	County	City	Town	
1973	49,694	\$ 201,131,839	\$ 42,243,202	\$ 11,110,651	\$ 53,353,853	\$ 1,395,056	\$ 600,130	\$ 140,690	\$ 2,828,414
1974	55,483	234,878,671	50,458,488	13,329,792	63,788,280	1,714,153	768,970	171,419	3,492,699
1975	59,595	260,066,869	57,141,869	14,822,226	71,964,095	2,127,749	938,552	216,827	4,294,263
1976	62,923	286,258,516	61,970,123	16,262,831	78,232,954	2,201,936	1,025,317	254,459	4,495,075
1977	66,333	320,912,488	69,102,870	17,929,149	87,032,019	2,387,357	1,193,232	267,708	4,996,430
1978	69,394	361,762,225	68,771,972	19,960,282	88,732,254	2,514,749	1,252,583	281,190	5,084,341
1979	70,153	404,465,528	69,966,911	22,115,161	92,082,072	2,599,558	1,274,703	286,993	5,123,933
1980	64,822	428,039,683	67,939,658	20,289,512	88,229,170	2,593,627	1,315,948	250,751	4,591,241
1981	60,728	438,939,844	62,239,148	13,201,085	75,440,233	2,002,096	1,169,350	226,325	3,146,670
1982	59,874	469,637,016	66,756,633	13,595,231	80,351,864	2,131,206	1,242,789	232,916	4,003,044
1983	59,399	481,120,170	68,358,505	14,084,448	82,442,953	2,162,769	1,313,019	201,008	4,047,800
1984	58,981	489,641,463	73,818,613	14,912,828	88,731,441	2,484,523	1,578,967	220,151	4,760,515
1985	58,626	491,360,043	75,100,963	15,396,283	90,497,246	2,598,204	1,676,001	222,974	4,737,397
1986	58,340	497,954,885	80,308,460	15,421,990	95,730,450	2,973,437	1,805,028	245,611	5,215,972
1987	57,910	486,186,295	75,780,554	19,293,702	95,074,256	3,180,426	1,854,412	274,420	5,497,286
1988	57,238	480,896,093	69,044,101	20,772,102	89,816,203	3,249,944	1,826,715	289,098	5,294,834
1989 <sup>1</sup>	56,663	491,951,471	9,050,598	2,304,294	11,354,892	3,482,881	1,664,140	294,128	5,640,408
1990 <sup>2</sup>	57,184	485,238,560	4,114,902	2,071,658	6,186,560	2,053,256	934,287	247,333	2,882,007
1991	56,402	474,254,325	4,013,030	2,023,570	6,036,600	2,211,497	899,881	221,306	3,048,029
1992	56,037	460,523,450	3,901,852	1,823,263	5,725,115	2,246,767	960,200	211,146	3,074,723
1993	55,631	462,242,771	3,905,550	1,668,607	5,574,157	2,272,328	972,929	217,977	3,336,446
1994	55,833	469,900,950	3,952,206	1,635,685	5,587,891	2,355,667	1,038,185	230,620	3,431,614
1995	57,273	494,348,690	4,104,196	1,831,610	5,935,806	2,495,032	1,117,871	254,480	3,767,008
1996	57,902	535,898,922	4,465,210	1,949,716	6,414,926	2,648,055	1,199,439	267,521	3,963,326
1997	58,251	582,020,200	4,850,527	2,029,927	6,880,454	2,774,786	1,316,028	269,175	4,162,676
1998	57,827	621,795,326	5,223,544	1,721,751	6,945,295	2,955,646	1,474,675	275,390	4,287,483
1999	57,880	675,288,900	5,672,699	1,385,274	7,057,973	3,142,159	1,627,075	282,219	4,507,530

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

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

**TABLE 25**  
**MANUFACTURED HOME MARKET VALUES, TOTAL TAX CAPACITY, TAXES LEVIED,**  
**CREDIT AMOUNTS, NUMBER OF ASSESSMENTS AND NET TAX**  
**TAXES PAYABLE 1973 - 1999**

Taxes Payable	Taxes Levied			Homestead Credit <sup>3</sup>		Taconite Homestead Credit <sup>5</sup>	Agricultural Credit <sup>3</sup>	Reduced Assessment Credit	Total Net Tax Payable
	Special District	Contribution Levy	Total	Number of Homesteads	Credit Amount <sup>4</sup>				
1973	\$ 36,797	\$ -	\$ 5,001,087	\$ 37,608	\$ 1,157,675	\$ 56,493	\$ -	\$ -	\$ 3,786,919
1974	56,972	-	6,204,213	41,753	2,134,638	73,844	-	-	3,995,731
1975	94,154	-	7,671,545	44,296	2,650,657	101,057	-	-	4,919,831
1976	82,202	-	8,058,989	47,270	2,613,831	345,957	-	-	5,099,201
1977	102,853	-	8,947,580	50,033	2,927,777	366,420	-	-	5,653,383
1978	106,312	-	9,239,175	51,510	3,081,787	354,102	-	-	5,803,286
1979	107,193	-	9,392,380	52,697	3,053,991	398,959	-	-	5,939,430
1980	107,856	-	8,859,423	49,443	3,257,431	325,493	-	-	5,276,499
1981	246,811	469	6,791,721	47,071	3,143,845	194,509	43,708	7,386	3,402,273
1982	127,890	598	7,738,443	45,916	3,563,148	206,208	50,623	8,622	3,909,842
1983	133,729	726	7,859,051	46,396	3,675,853	204,304	53,042	8,794	3,917,058
1984	160,979	-	9,205,135	56,937	4,048,467	217,429	33,503	-	4,905,736
1985	167,480	-	9,402,056	44,164	4,230,766	94,135	43,368	-	5,033,787
1986	193,421	-	10,433,469	43,469	4,739,981	88,284	50,663	-	5,554,541
1987	213,765	-	11,020,299	41,842	4,749,195	78,094	57,429	-	6,135,581
1988	200,440	-	10,861,031	41,271	4,606,217	72,671	68,181	-	6,113,962
1989 <sup>1</sup>	220,652	-	11,302,209	40,781	4,926,397	57,415	407	-	6,375,561
1990 <sup>2</sup>	115,977	-	6,232,860	-	-	57,655	-	-	6,175,205
1991	119,772	-	6,500,485	-	-	58,757	-	-	6,441,728
1992	119,375	-	6,612,211	-	-	63,159	-	-	6,549,052
1993	124,404	-	6,924,081	-	-	73,177	-	-	6,850,904
1994	118,564	-	7,174,650	-	-	82,328	-	-	7,092,322
1995	128,522	-	7,762,913	-	-	87,977	-	-	7,674,936
1996	142,602	-	8,220,943	-	-	93,394	-	-	8,127,549
1997	147,284	-	8,669,964	-	-	101,556	-	-	8,568,408
1998	171,385	-	9,164,579	-	632,801	95,005	-	-	8,436,773
1999	190,296	-	9,749,277	-	1,422,477	92,785	-	-	8,234,015

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

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

(3) In payable year 1990, homestead credit and agricultural credit were replaced by Homestead and Agricultural Credit Aid (HACA). See explanation of HACA on page 15.

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

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

**TABLE 26**  
**COMPARISON OF PAYABLE 1999 AND 2000 TAX DATA BY COUNTY**  
**PART A - COUNTY, CITY AND TOWNSHIP LEVY**

COUNTY	COUNTY LEVY *			CITY LEVY *			TOWN LEVY *		
	1999	2000	PERCENT CHANGE	1999	2000	PERCENT CHANGE	1999	2000	PERCENT CHANGE
AITKIN	\$ 5,705,034	\$ 7,172,376	25.72 %	\$ 351,732	\$ 1,700,096	383.35 %	\$ 1,260,145	\$ 1,322,989	4.99 %
ANOKA	48,824,584	51,160,500	4.78 %	35,347,449	39,318,276	11.23 %	1,277,467	1,690,096	32.30 %
BECKER	9,722,333	9,886,205	1.69 %	1,396,431	3,009,477	115.51 %	1,434,573	1,552,318	8.21 %
BELTRAMI	10,200,918	10,680,240	4.70 %	1,295,507	2,610,362	101.49 %	1,169,837	1,219,832	4.27 %
BENTON	9,262,917	9,817,298	5.98 %	2,999,389	3,773,873	25.82 %	714,011	724,953	1.53 %
BIG STONE	1,868,239	1,814,899	-2.86 %	592,736	881,958	48.79 %	298,706	271,832	-9.00 %
BLUE EARTH	14,342,382	15,400,231	7.38 %	7,594,383	9,354,871	23.18 %	1,417,746	1,409,457	-0.58 %
BROWN	6,468,481	6,626,177	2.44 %	3,664,990	4,323,888	17.98 %	516,474	494,398	-4.27 %
CARLTON	10,378,323	10,894,371	4.97 %	2,891,346	4,404,011	52.32 %	1,387,758	1,430,770	3.10 %
CARVER	20,888,527	21,522,822	3.04 %	10,294,560	11,954,883	16.13 %	1,111,996	1,005,627	-9.57 %
CASS	9,918,167	9,881,463	-0.37 %	1,763,541	4,203,061	138.33 %	2,156,350	2,358,174	9.36 %
CHIPPEWA	3,950,431	3,950,039	-0.01 %	1,940,285	2,549,890	31.42 %	617,599	584,417	-5.37 %
CHISAGO	12,270,390	12,773,096	4.10 %	3,272,783	5,541,107	69.31 %	1,765,458	1,907,277	8.03 %
CLAY	13,156,977	13,748,226	4.49 %	4,328,352	5,444,092	25.78 %	776,202	794,963	2.42 %
CLEARWATER	3,980,592	4,248,856	6.74 %	344,430	806,796	134.24 %	402,349	428,393	6.47 %
COOK	3,415,180	3,411,190	-0.12 %	463,139	572,710	23.66 %	91,707	96,646	5.39 %
COTTONWOOD	4,293,208	4,364,453	1.66 %	1,119,005	1,680,471	50.18 %	527,381	526,052	-0.25 %
CROW WING	14,174,699	15,252,294	7.60 %	7,023,401	10,525,852	49.87 %	2,500,641	2,942,627	17.67 %
DAKOTA	69,757,892	72,563,929	4.02 %	65,977,982	70,654,879	7.09 %	1,644,548	1,717,330	4.43 %
DODGE	3,806,780	4,106,223	7.87 %	1,860,598	2,784,141	49.64 %	731,564	764,010	4.44 %
DOUGLAS	9,814,660	9,588,213	-2.31 %	2,187,128	4,324,133	97.71 %	2,036,657	2,079,809	2.12 %
FARIBAULT	4,483,513	4,507,789	0.54 %	1,687,428	2,686,646	59.22 %	949,379	933,857	-1.63 %
FILLMORE	4,227,065	4,406,878	4.25 %	2,297,553	3,505,585	52.58 %	1,123,819	1,094,533	-2.61 %
FREEBORN	7,261,477	7,290,791	0.40 %	2,316,195	3,519,941	51.97 %	942,065	973,907	3.38 %
GOODHUE	14,957,762	17,042,388	13.94 %	11,646,705	13,471,258	15.67 %	1,826,457	1,807,543	-1.04 %
GRANT	2,367,242	2,323,986	-1.83 %	692,588	1,059,743	53.01 %	309,277	306,195	-1.00 %
HENNEPIN	369,693,666	377,056,734	1.99 %	260,388,614	274,400,844	5.38 %	416,936	450,661	8.09 %
HOUSTON	3,862,363	3,955,419	2.41 %	1,668,837	2,682,816	60.76 %	776,347	831,619	7.12 %
HUBBARD	4,804,543	4,870,793	1.38 %	605,433	2,219,793	266.65 %	1,485,901	1,550,216	4.33 %
ISANTI	7,420,132	7,846,171	5.74 %	2,830,471	4,900,748	73.14 %	1,729,545	1,905,268	10.16 %

**TABLE 26**  
**COMPARISON OF PAYABLE 1999 AND 2000 TAX DATA BY COUNTY**  
**PART A - COUNTY, CITY AND TOWNSHIP LEVY**

COUNTY	COUNTY LEVY *			CITY LEVY *			TOWN LEVY *		
	1999	2000	PERCENT CHANGE	1999	2000	PERCENT CHANGE	1999	2000	PERCENT CHANGE
ITASCA	\$ 17,432,767	\$ 17,925,592	2.83 %	\$ 6,002,653	\$ 12,050,331	100.75 %	\$ 2,653,989	\$ 2,679,554	0.96 %
JACKSON	4,869,029	4,940,915	1.48 %	868,980	1,598,737	83.98 %	727,858	719,829	-1.10 %
KANABEC	4,318,923	4,484,452	3.83 %	290,496	809,434	178.64 %	425,499	473,478	11.28 %
KANDIYOHI	12,227,367	13,840,414	13.19 %	3,278,500	4,828,474	47.28 %	1,304,794	1,359,978	4.23 %
KITTSON	1,823,302	2,032,346	11.47 %	401,549	789,914	96.72 %	419,076	389,407	-7.08 %
KOOCHICHING	2,816,326	2,676,846	-4.95 %	1,627,162	1,783,783	9.63 %	46,883	46,624	-0.55 %
LAC QUI PARLE	2,317,495	2,248,941	-2.96 %	712,597	1,167,383	63.82 %	423,952	423,428	-0.12 %
LAKE	3,982,996	4,053,039	1.76 %	1,104,299	1,499,637	35.80 %	347,230	368,041	5.99 %
LAKE OF THE WOODS	1,376,888	1,421,542	3.24 %	99,009	261,622	164.24 %	157,466	160,223	1.75 %
LE SUEUR	6,185,480	6,590,782	6.55 %	2,498,679	3,498,230	40.00 %	786,098	817,493	3.99 %
LINCOLN	2,445,100	2,640,526	7.99 %	397,754	779,699	96.03 %	314,670	311,093	-1.14 %
LYON	6,125,494	6,304,732	2.93 %	3,436,734	4,061,763	18.19 %	426,616	416,353	-2.41 %
MCLEOD	8,543,254	9,192,617	7.60 %	5,047,263	6,514,443	29.07 %	794,684	839,643	5.66 %
SMAHNOMEN	2,581,850	2,372,135	-8.12 %	269,962	487,838	80.71 %	218,556	215,502	-1.40 %
MARSHALL	2,729,090	2,777,725	1.78 %	540,889	1,317,102	143.51 %	770,932	744,925	-3.37 %
MARTIN	5,574,550	5,656,427	1.47 %	2,173,077	3,106,716	42.96 %	825,860	839,362	1.63 %
MEEKER	5,100,760	5,333,248	4.56 %	1,486,973	3,088,485	107.70 %	1,400,661	1,457,010	4.02 %
MILLE LACS	6,793,966	7,202,893	6.02 %	1,347,303	2,194,461	62.88 %	713,620	781,892	9.57 %
MORRISON	7,937,541	8,437,778	6.30 %	1,857,861	3,492,520	87.99 %	1,437,842	1,509,425	4.98 %
MOWER	8,031,457	6,887,537	-14.24 %	2,690,998	4,232,361	57.28 %	1,387,272	1,487,732	7.24 %
MURRAY	3,116,694	3,119,475	0.09 %	529,924	1,211,553	128.63 %	630,776	600,989	-4.72 %
NICOLLET	7,369,527	7,881,653	6.95 %	3,284,845	4,249,367	29.36 %	731,372	760,528	3.99 %
NOBLES	4,359,374	5,251,809	20.47 %	2,162,735	2,882,940	33.30 %	660,944	656,917	-0.61 %
NORMAN	2,568,213	2,529,318	-1.51 %	612,505	1,003,029	63.76 %	376,421	376,873	0.12 %
OLMSTED	34,428,763	37,181,838	8.00 %	17,553,075	21,404,156	21.94 %	2,125,090	2,202,509	3.64 %
OTTER TAIL	13,015,330	12,953,473	-0.48 %	3,974,603	7,177,514	80.58 %	2,868,505	2,898,480	1.04 %
PENNINGTON	3,688,392	3,876,350	5.10 %	1,292,213	1,659,408	28.42 %	309,377	303,435	-1.92 %
PINE	6,435,865	7,058,740	9.68 %	1,340,865	2,778,682	107.23 %	1,274,791	1,384,672	8.62 %
PIPESTONE	3,309,398	3,473,940	4.97 %	1,010,742	1,341,394	32.71 %	242,927	248,799	2.42 %
POLK	10,130,500	10,673,949	5.36 %	3,372,826	5,083,836	50.73 %	1,541,073	1,538,421	-0.17 %

**TABLE 26**  
**COMPARISON OF PAYABLE 1999 AND 2000 TAX DATA BY COUNTY**  
**PART A - COUNTY, CITY AND TOWNSHIP LEVY**

COUNTY	COUNTY LEVY *			CITY LEVY *			TOWN LEVY *		
	1999	2000	PERCENT CHANGE	1999	2000	PERCENT CHANGE	1999	2000	PERCENT CHANGE
POPE	\$ 2,941,732	\$ 2,933,917	-0.27 %	\$ 885,322	\$ 1,370,816	54.84 %	\$ 480,195	\$ 474,936	-1.10 %
RAMSEY	128,051,633	128,666,438	0.48 %	77,574,266	79,144,205	2.02 %	1,029,867	1,137,093	10.41 %
RED LAKE	1,142,757	1,197,736	4.81 %	375,402	606,192	61.48 %	213,311	184,730	-13.40 %
REDWOOD	5,427,135	5,463,037	0.66 %	1,749,888	2,640,305	50.88 %	766,611	768,127	0.20 %
RENVILLE	5,157,858	5,438,129	5.43 %	2,460,516	3,788,032	53.95 %	1,146,218	1,155,929	0.85 %
RICE	9,862,497	10,259,368	4.02 %	5,622,714	7,388,123	31.40 %	1,298,164	1,392,087	7.24 %
ROCK	2,424,147	2,551,522	5.25 %	660,865	1,143,680	73.06 %	484,141	467,795	-3.38 %
ROSEAU	2,911,919	2,926,103	0.49 %	1,548,757	1,868,719	20.66 %	457,220	456,717	-0.11 %
ST. LOUIS	58,854,331	62,055,566	5.44 %	20,720,305	26,427,714	27.55 %	5,079,214	5,314,728	4.64 %
SCOTT	21,167,466	21,822,011	3.09 %	12,447,033	15,060,373	21.00 %	1,441,733	1,594,597	10.60 %
SHERBURNE	17,073,213	18,605,515	8.97 %	10,559,833	13,057,060	23.65 %	1,708,412	1,880,049	10.05 %
SIBLEY	4,681,283	4,913,604	4.96 %	1,339,139	2,299,232	71.69 %	870,184	877,126	0.80 %
STEARNS	27,016,752	29,660,042	9.78 %	15,752,658	21,055,142	33.66 %	4,336,606	4,589,491	5.83 %
STEELE	7,534,086	8,111,494	7.66 %	4,025,993	4,979,361	23.68 %	604,166	588,174	-2.65 %
STEVENS	2,689,524	2,647,426	-1.57 %	968,961	1,329,422	37.20 %	303,817	286,754	-5.62 %
SWIFT	3,429,002	3,365,642	-1.85 %	753,098	1,556,763	106.71 %	530,771	525,375	-1.02 %
TODD	5,869,102	5,867,372	-0.03 %	1,004,712	2,428,517	141.71 %	1,193,402	1,420,084	18.99 %
TRAVERSE	1,838,936	1,783,422	-3.02 %	496,527	700,743	41.13 %	182,506	174,093	-4.61 %
WABASHA	5,591,390	5,669,984	1.41 %	1,648,202	2,515,308	52.61 %	685,622	724,873	5.72 %
WADENA	3,530,845	3,584,358	1.52 %	982,862	1,655,598	68.45 %	354,638	375,078	5.76 %
WASECA	5,394,577	5,394,704	0.00 %	1,788,711	2,430,239	35.87 %	501,765	514,689	2.58 %
WASHINGTON	40,437,421	42,763,165	5.75 %	30,123,364	35,702,602	18.52 %	2,885,604	2,933,853	1.67 %
WATONWAN	3,975,573	4,143,263	4.22 %	939,646	1,420,541	51.18 %	436,009	417,308	-4.29 %
WILKIN	2,739,165	2,583,548	-5.68 %	345,598	719,559	108.21 %	293,022	285,410	-2.60 %
WINONA	9,278,262	9,482,381	2.20 %	5,651,509	6,985,946	23.61 %	941,958	1,046,286	11.08 %
WRIGHT	18,570,952	19,757,168	6.39 %	12,082,954	16,133,616	33.52 %	3,120,774	3,232,155	3.57 %
YELLOW MEDICINE	4,571,659	4,697,603	2.75 %	1,061,110	1,745,466	64.49 %	631,215	608,064	-3.67 %
<b>STATEWIDE TOTAL</b>	<b>\$ 1,309,077,385</b>	<b>\$ 1,355,529,600</b>	<b>3.55 %</b>	<b>\$ 725,680,007</b>	<b>\$ 861,374,287</b>	<b>18.70 %</b>	<b>\$ 91,720,874</b>	<b>\$ 95,613,985</b>	<b>4.24 %</b>

\* The city, township and county levies contain market value based levies for certain counties.

**TABLE 26**  
**COMPARISON OF PAYABLE 1999 AND 2000 TAX DATA BY COUNTY**  
**PART B - SCHOOL DISTRICT, SPECIAL TAXING DISTRICT AND TOTAL LEVY**

COUNTY	SCHOOL DISTRICT LEVY <sup>1</sup>			SPECIAL TAXING DISTRICT LEVY			TOTAL LEVY <sup>2</sup>		
	1999	2000	PERCENT CHANGE	1999	2000	PERCENT CHANGE	1999	2000	PERCENT CHANGE
AITKIN	\$ 5,278,964	\$ 5,677,320	7.55 %	\$ 106,658	\$ 142,729	33.82 %	\$ 12,714,116	\$ 14,712,923	15.72 %
ANOKA	95,064,183	103,599,771	8.98 %	25,750,731	26,916,558	4.53 %	234,966,362	251,166,010	6.89 %
BECKER	8,816,138	9,472,700	7.45 %	799,146	851,408	6.54 %	22,168,621	23,219,790	4.74 %
BELTRAMI	10,814,976	10,129,817	-6.34 %	465,411	519,352	11.59 %	23,946,649	23,939,771	-0.03 %
BENTON	9,958,482	10,296,531	3.39 %	1,930,695	2,101,530	8.85 %	24,875,457	25,998,990	4.52 %
BIG STONE	2,157,367	2,072,254	-3.95 %	138,777	134,852	-2.83 %	5,055,825	4,903,963	-3.00 %
BLUE EARTH	19,722,477	20,291,522	2.89 %	2,486,583	2,412,897	-2.96 %	45,563,571	47,459,521	4.16 %
BROWN	7,915,729	7,968,859	0.67 %	916,804	987,703	7.73 %	19,482,478	19,906,627	2.18 %
CARLTON	9,091,262	9,096,373	0.06 %	1,130,095	1,267,241	12.14 %	24,909,607	25,691,550	3.14 %
CARVER	30,840,769	36,442,254	18.16 %	13,953,561	15,242,885	9.24 %	84,471,673	92,194,270	9.14 %
CASS	13,808,727	13,474,146	-2.42 %	298,538	307,542	3.02 %	27,945,323	27,866,212	-0.28 %
CHIPPEWA	5,219,338	5,127,221	-1.76 %	143,124	237,748	66.11 %	11,870,777	11,864,898	-0.05 %
CHISAGO	14,282,923	15,370,709	7.62 %	713,791	766,021	7.32 %	32,331,285	34,475,791	6.63 %
CLAY	11,734,963	12,377,460	5.48 %	1,861,509	1,530,369	-17.79 %	31,858,003	33,100,147	3.90 %
CLEARWATER	3,200,536	2,875,415	-10.16 %	174,973	158,299	-9.53 %	8,102,880	8,089,366	-0.17 %
COOK	3,363,266	3,285,597	-2.31 %	546,488	529,153	-3.17 %	7,908,751	7,857,572	-0.65 %
COTTONWOOD	5,531,794	5,508,451	-0.42 %	474,309	425,451	-10.30 %	11,945,697	11,978,826	0.28 %
CROW WING	25,343,319	25,103,333	-0.95 %	1,413,674	1,329,583	-5.95 %	50,484,398	52,299,094	3.59 %
DAKOTA	162,922,113	163,561,465	0.39 %	26,047,900	25,778,391	-1.03 %	377,635,773	384,067,752	1.70 %
DODGE	6,201,919	6,051,151	-2.43 %	643,115	631,987	-1.73 %	13,243,976	13,573,502	2.49 %
DOUGLAS	11,245,046	12,433,079	10.56 %	709,103	584,399	-17.59 %	25,992,594	26,929,824	3.61 %
FARIBAUT	5,842,244	6,662,390	14.04 %	424,776	554,036	30.43 %	13,387,340	14,410,861	7.65 %
FILLMORE	5,675,765	5,465,350	-3.71 %	471,521	492,470	4.44 %	13,795,723	13,870,283	0.54 %
FREEBORN	11,689,322	12,063,663	3.20 %	325,177	458,424	40.98 %	22,534,236	23,332,819	3.54 %
GOODHUE	23,548,423	23,678,795	0.55 %	2,618,326	2,812,231	7.41 %	54,597,673	57,004,672	4.41 %
GRANT	2,809,365	2,735,900	-2.62 %	146,197	195,615	33.80 %	6,338,934	6,328,702	-0.16 %
HENNEPIN	596,466,574	633,406,946	6.19 %	217,890,260	229,272,104	5.22 %	1,671,254,005	1,746,304,277	4.49 %
HOUSTON	4,174,501	5,122,085	22.70 %	104,242	145,284	39.37 %	10,586,290	11,905,604	12.46 %
HUBBARD	7,224,871	8,703,768	20.47 %	361,563	604,458	67.18 %	14,482,311	16,398,812	13.23 %
ISANTI	8,616,450	9,708,901	12.68 %	1,077,579	573,059	-46.82 %	21,674,177	23,028,879	6.25 %

**TABLE 26**  
**COMPARISON OF PAYABLE 1999 AND 2000 TAX DATA BY COUNTY**  
**PART B - SCHOOL DISTRICT, SPECIAL TAXING DISTRICT AND TOTAL LEVY**

COUNTY	SCHOOL DISTRICT LEVY <sup>1</sup>			SPECIAL TAXING DISTRICT LEVY			TOTAL LEVY <sup>2</sup>		
	1999	2000	PERCENT CHANGE	1999	2000	PERCENT CHANGE	1999	2000	PERCENT CHANGE
ITASCA	\$ 16,403,991	\$ 16,810,948	2.48 %	\$ 1,957,361	\$ 1,957,975	0.03 %	\$ 44,551,164	\$ 49,042,035	10.08 %
JACKSON	5,209,051	4,852,453	-6.85 %	350,839	362,428	3.30 %	12,025,757	11,754,533	-2.26 %
KANABEC	3,044,884	3,279,295	7.70 %	106,177	182,767	72.13 %	8,185,979	8,755,948	6.96 %
KANDIYOHI	16,355,731	15,678,385	-4.14 %	1,087,838	937,073	-13.86 %	34,257,922	35,288,047	3.01 %
KITTSON	4,150,302	3,813,632	-8.11 %	130,655	140,934	7.87 %	6,924,884	6,776,826	-2.14 %
KOOCHICHING	3,092,172	3,756,774	21.49 %	48,859	53,725	9.96 %	7,631,409	8,271,130	8.38 %
LAC QUI PARLE	2,825,789	2,925,845	3.54 %	158,995	148,333	-6.71 %	6,438,828	6,490,502	0.80 %
LAKE	2,916,276	2,754,181	-5.56 %	717,454	613,260	-14.52 %	9,228,998	9,189,622	-0.43 %
LAKE/WOODS	1,452,928	1,570,518	8.09 %	9,013	9,402	4.32 %	3,095,304	3,263,084	5.42 %
LE SUEUR	7,982,828	8,911,642	11.64 %	544,313	583,880	7.27 %	17,997,398	19,584,534	8.82 %
LINCOLN	2,075,806	1,897,729	-8.58 %	51,309	48,902	-4.69 %	5,284,639	5,366,856	1.56 %
LYON	8,388,439	8,434,431	0.55 %	1,571,036	1,540,810	-1.92 %	19,948,319	20,341,736	1.97 %
MCLEOD	9,416,932	10,082,353	7.07 %	1,226,934	1,395,727	13.76 %	25,029,067	27,185,140	8.61 %
MAHNOMEN	992,410	928,828	-6.41 %	129,826	126,557	-2.52 %	4,192,604	3,915,358	-6.61 %
MARSHALL	5,060,938	4,338,983	-14.27 %	220,701	229,942	4.19 %	9,322,550	8,663,752	-7.07 %
MARTIN	8,786,171	9,618,999	9.48 %	572,552	508,708	-11.15 %	17,932,210	18,890,850	5.35 %
MEEKER	6,939,714	7,373,153	6.25 %	209,425	252,249	20.45 %	15,152,801	16,062,022	6.00 %
MILLE LACS	5,623,750	5,976,438	6.27 %	723,538	608,207	-15.94 %	15,207,117	15,986,798	5.13 %
MORRISON	7,264,904	7,356,591	1.26 %	646,661	763,525	18.07 %	19,144,809	20,050,414	4.73 %
MOWER	11,573,437	10,910,548	-5.73 %	719,252	713,788	-0.76 %	24,402,416	22,744,234	-6.80 %
MURRAY	4,043,523	3,864,414	-4.43 %	40,097	60,696	51.37 %	8,361,014	8,256,138	-1.25 %
NICOLLET	9,430,963	9,801,779	3.93 %	279,883	313,565	12.03 %	21,096,590	22,246,364	5.45 %
NOBLES	7,614,499	7,639,518	0.33 %	925,659	1,009,714	9.08 %	15,723,211	16,783,981	6.75 %
NORMAN	2,882,527	2,655,911	-7.86 %	214,525	199,954	-6.79 %	6,654,191	6,388,212	-4.00 %
OLMSTED	48,288,347	51,385,671	6.41 %	4,071,399	4,487,910	10.23 %	106,466,674	114,459,575	7.51 %
OTTER TAIL	18,129,146	18,998,194	4.79 %	2,024,687	1,779,380	-12.12 %	40,012,271	40,908,561	2.24 %
PENNINGTON	3,415,278	3,664,115	7.29 %	106,122	117,436	10.66 %	8,811,382	9,317,309	5.74 %
PINE	7,114,443	6,735,456	-5.33 %	617,049	648,367	5.08 %	16,818,423	17,254,544	2.59 %
PIPESTONE	1,982,428	3,429,177	72.98 %	241,814	263,876	9.12 %	6,787,309	8,508,387	25.36 %
POLK	10,611,065	9,830,769	-7.35 %	1,166,432	1,349,823	15.72 %	26,821,896	26,938,377	0.43 %

**TABLE 26**  
**COMPARISON OF PAYABLE 1999 AND 2000 TAX DATA BY COUNTY**  
**PART B - SCHOOL DISTRICT, SPECIAL TAXING DISTRICT AND TOTAL LEVY**

COUNTY	SCHOOL DISTRICT LEVY <sup>1</sup>			SPECIAL TAXING DISTRICT LEVY			TOTAL LEVY <sup>2</sup>		
	1999	2000	PERCENT CHANGE	1999	2000	PERCENT CHANGE	1999	2000	PERCENT CHANGE
POPE	\$ 3,712,100	\$ 3,959,751	6.67 %	\$ 513,279	\$ 520,269	1.36 %	\$ 8,550,234	\$ 8,801,551	2.94 %
RAMSEY	184,357,892	191,026,509	3.62 %	58,279,479	65,061,250	11.64 %	505,999,653	522,734,304	3.31 %
RED LAKE	1,510,399	1,276,145	-15.51 %	101,186	98,982	-2.18 %	3,343,055	3,179,055	-4.91 %
REDWOOD	6,674,115	7,004,500	4.95 %	317,957	299,650	-5.76 %	14,935,706	15,407,492	3.16 %
RENVILLE	6,781,850	7,255,715	6.99 %	730,486	779,277	6.68 %	16,276,928	17,261,153	6.05 %
RICE	18,994,512	19,062,789	0.36 %	1,648,924	1,861,722	12.91 %	37,426,811	38,572,002	3.06 %
ROCK	3,904,640	4,550,261	16.53 %	311,084	396,125	27.34 %	7,784,877	8,641,588	11.00 %
ROSEAU	5,279,934	4,603,975	-12.80 %	368,567	411,763	11.72 %	10,583,598	9,829,232	-7.13 %
ST. LOUIS	44,572,116	43,594,119	-2.19 %	11,926,188	12,397,624	3.95 %	141,598,458	145,224,986	2.56 %
SCOTT	35,494,871	37,485,252	5.61 %	6,659,235	6,841,076	2.73 %	84,695,400	89,336,201	5.48 %
SHERBURNE	32,982,206	35,993,676	9.13 %	2,164,607	2,119,224	-2.10 %	64,504,567	69,790,851	8.20 %
SIBLEY	4,289,327	4,476,226	4.36 %	514,382	580,482	12.85 %	11,694,315	12,269,544	4.92 %
STEARNS	41,613,506	43,449,639	4.41 %	7,194,580	7,894,447	9.73 %	95,934,342	102,079,502	6.41 %
STEELE	13,533,193	13,449,695	-0.62 %	885,038	554,232	-37.38 %	26,582,476	27,094,782	1.93 %
STEVENS	3,764,822	3,607,931	-4.17 %	295,953	368,582	24.54 %	8,024,501	7,954,722	-0.87 %
SWIFT	3,445,884	3,791,047	10.02 %	626,363	637,702	1.81 %	8,785,118	9,351,154	6.44 %
TODD	4,677,794	5,116,551	9.38 %	281,406	345,771	22.87 %	13,026,416	13,758,211	5.62 %
TRAVERSE	2,414,237	2,559,609	6.02 %	180,257	156,099	-13.40 %	5,118,869	5,206,296	1.71 %
WABASHA	5,521,483	5,708,682	3.39 %	548,139	655,443	19.58 %	13,994,836	14,549,417	3.96 %
WADENA	2,698,639	2,704,600	0.22 %	123,904	133,224	7.52 %	7,690,888	8,077,780	5.03 %
WASECA	7,564,859	7,653,265	1.17 %	71,751	72,460	0.99 %	15,321,663	15,550,668	1.49 %
WASHINGTON	93,352,326	99,682,929	6.78 %	21,117,773	19,729,854	-6.57 %	207,441,688	216,960,019	4.59 %
WATONWAN	3,463,407	3,482,755	0.56 %	69,393	72,171	4.00 %	8,884,028	9,118,730	2.64 %
WILKIN	3,283,142	3,423,242	4.27 %	151,376	196,081	29.53 %	6,812,303	6,922,430	1.62 %
WINONA	12,304,263	12,486,979	1.48 %	1,468,584	1,374,210	-6.43 %	29,644,576	30,329,516	2.31 %
WRIGHT	37,444,178	40,124,234	7.16 %	4,064,424	3,543,868	-12.81 %	75,299,909	79,575,046	5.68 %
YELLOW MEDICINE	3,589,856	3,617,497	0.77 %	282,472	303,761	7.54 %	10,136,312	10,364,327	2.25 %
<b>STATEWIDE TOTAL</b>	<b>1,958,856,029</b>	<b>2,048,187,529</b>	<b>4.56 %</b>	<b>445,891,818</b>	<b>466,778,041</b>	<b>4.68 %</b>	<b>4,929,723,168</b>	<b>5,140,506,736</b>	<b>4.28 %</b>

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

(2) The total levy for the metropolitan and taconite counties includes the fiscal disparity contribution levy. Fiscal disparity contribution levies can be found in Table 53. The special taxing district levy and the total levy amounts include tax increment financing (TIF) levies for those counties containing a TIF district. TIF values and levies can be found in Table 27.

The total levy amount also includes any power line levy amounts. Power line levy amounts can be found in Table 55.



**TABLE 26**  
**COMPARISON OF PAYABLE 1999 AND 2000 TAX DATA BY COUNTY**  
**PART C - NET TAX PAYABLE, TOTAL TAX CAPACITY VALUE**  
**AND AVERAGE LOCAL TAX RATE**

COUNTY	NET TAX PAYABLE			TOTAL TAX CAPACITY			AVERAGE LOCAL TAX RATE *		
	1999	2000	PERCENT CHANGE	1999	2000	PERCENT CHANGE	1999	2000	PERCENT CHANGE
AITKIN	\$ 11,052,458	\$ 12,465,885	12.79	\$ 10,059,805	\$ 10,698,686	6.35	124.358	134.915	8.49
ANOKA	213,419,644	223,433,477	4.69	183,924,456	200,812,271	9.18	124.822	119.190	-4.51
BECKER	20,718,684	20,898,855	0.87	16,135,253	17,176,085	6.45	134.146	131.944	-1.64
BELTRAMI	22,533,143	22,011,491	-2.32	13,924,689	15,113,629	8.54	168.473	154.941	-8.03
BENTON	23,214,429	23,658,494	1.91	17,023,369	17,735,836	4.19	141.960	142.417	0.32
BIG STONE	4,890,325	4,348,567	-11.08	3,177,364	3,007,301	-5.35	156.834	160.561	2.38
BLUE EARTH	42,788,482	42,623,082	-0.39	36,755,544	37,941,632	3.23	120.800	119.859	-0.78
BROWN	18,008,796	17,269,973	-4.10	14,438,055	15,075,592	4.42	132.338	128.235	-3.10
CARLTON	23,195,838	23,373,749	0.77	15,346,046	16,229,218	5.76	158.576	154.569	-2.53
CARVER	79,152,271	84,878,645	7.23	57,484,448	61,121,798	6.33	141.366	142.339	0.69
CASS	26,323,264	25,576,725	-2.84	26,122,334	27,036,671	3.50	105.556	101.438	-3.90
CHIPPEWA	11,349,875	10,416,519	-8.22	8,161,466	8,333,847	2.11	143.526	138.179	-3.73
CHISAGO	29,166,073	30,071,592	3.10	23,027,648	25,017,722	8.64	138.522	135.789	-1.97
CLAY	25,677,595	25,618,904	-0.23	22,146,947	22,817,536	3.03	138.141	139.360	0.88
CLEARWATER	7,840,221	7,678,557	-2.06	5,818,344	6,145,356	5.62	134.750	131.633	-2.31
COOK	7,075,419	6,880,094	-2.76	7,353,007	7,458,275	1.43	107.558	105.354	-2.05
COTTONWOOD	11,536,766	10,523,000	-8.79	8,839,829	9,054,754	2.43	130.500	116.215	-10.95
CROW WING	45,922,756	46,469,481	1.19	48,883,130	50,966,901	4.26	101.203	100.420	-0.77
DAKOTA	350,464,442	349,219,815	-0.36	292,870,599	316,636,837	8.11	123.328	113.586	-7.90
DODGE	12,271,885	11,601,062	-5.47	9,081,481	9,701,706	6.83	141.591	114.846	-18.89
DOUGLAS	23,981,714	24,046,295	0.27	22,153,598	23,921,818	7.98	116.197	107.098	-7.83
FARIBAUT	12,811,036	12,240,086	-4.46	10,794,011	11,315,295	4.83	119.137	117.423	-1.44
FILLMORE	12,889,784	11,808,029	-8.39	9,457,258	9,983,347	5.56	141.542	134.842	-4.73
FREEBORN	21,028,974	20,252,715	-3.69	16,376,232	17,481,672	6.75	121.404	126.465	4.17
GOODHUE	51,675,978	52,330,130	1.27	42,215,641	43,457,135	2.94	128.552	130.062	1.17
GRANT	6,077,273	5,512,725	-9.29	4,401,559	4,546,645	3.30	133.756	130.260	-2.61
HENNEPIN	1,592,551,116	1,644,741,166	3.28	1,169,577,804	1,244,150,356	6.38	135.868	132.096	-2.78
HOUSTON	9,466,669	10,202,662	7.77	8,229,031	8,775,725	6.64	124.435	127.391	2.38
HUBBARD	13,394,436	14,862,745	10.96	13,263,296	14,229,958	7.29	106.461	115.240	8.25
ISANTI	19,552,784	20,116,822	2.88	14,023,431	15,049,923	7.32	153.366	147.296	-3.96

**TABLE 26**  
**COMPARISON OF PAYABLE 1999 AND 2000 TAX DATA BY COUNTY**  
**PART C - NET TAX PAYABLE, TOTAL TAX CAPACITY VALUE**  
**AND AVERAGE LOCAL TAX RATE**

COUNTY	NET TAX PAYABLE			TOTAL TAX CAPACITY			AVERAGE LOCAL TAX RATE *		
	1999	2000	PERCENT CHANGE	1999	2000	PERCENT CHANGE	1999	2000	PERCENT CHANGE
ITASCA	\$ 38,443,185	\$ 41,987,873	9.22	\$ 34,348,664	\$ 35,408,363	3.09	126.932	135.426	6.69
JACKSON	11,608,269	10,009,179	-13.78	10,034,513	10,222,287	1.87	118.893	113.225	-4.77
KANABEC	7,480,382	7,648,508	2.25	5,274,410	5,606,544	6.30	153.749	144.228	-6.19
KANDIYOHI	31,988,144	31,547,062	-1.38	24,802,918	25,512,506	2.86	134.764	134.683	-0.06
KITTSOON	6,788,532	6,251,953	-7.90	5,889,439	6,864,809	16.56	101.341	81.635	-19.45
KOOCHICHING	7,046,972	7,377,350	4.69	7,533,707	7,250,663	-3.76	97.814	110.695	13.17
LAC QUI PARLE	6,209,967	5,576,735	-10.20	5,274,029	5,070,106	-3.87	117.703	122.989	4.49
LAKE	7,472,437	7,094,407	-5.06	6,170,896	6,657,804	7.89	145.261	133.642	-8.00
LAKE OF THE WOOD:	2,908,026	2,944,604	1.26	2,173,985	2,237,202	2.91	141.743	145.156	2.41
LE SUEUR	16,328,283	16,821,945	3.02	14,184,033	15,323,015	8.03	123.460	123.710	0.20
LINCOLN	5,090,258	4,846,349	-4.79	4,120,041	4,693,931	13.93	124.537	110.303	-11.43
LYON	18,835,464	18,069,500	-4.07	16,417,420	17,004,484	3.58	113.330	111.023	-2.04
MCLEOD	22,896,396	23,821,070	4.04	17,542,669	19,176,780	9.32	138.978	136.271	-1.95
MAHNOMEN	4,055,521	3,582,841	-11.66	2,203,733	2,177,811	-1.18	190.032	179.586	-5.50
MARSHALL	9,047,331	7,682,392	-15.09	8,373,425	8,563,780	2.27	106.737	95.761	-10.28
MARTIN	17,035,424	16,154,866	-5.17	16,172,212	16,940,185	4.75	108.506	109.078	0.53
MEEKER	13,974,930	13,958,603	-0.12	11,017,079	11,606,504	5.35	133.746	133.993	0.18
MILLE LACS	14,095,602	14,371,524	1.96	8,956,048	9,541,586	6.54	166.513	164.227	-1.37
MORRISON	17,651,110	17,790,597	0.79	13,093,963	13,911,871	6.25	142.167	139.213	-2.08
MOWER	22,521,763	19,315,557	-14.24	18,116,076	19,269,631	6.37	134.700	118.031	-12.37
MURRAY	7,998,443	6,933,272	-13.32	7,012,224	7,243,752	3.30	114.075	107.160	-6.06
NICOLLET	19,124,762	19,280,795	0.82	16,570,381	17,880,047	7.90	122.769	118.224	-3.70
NOBLES	14,872,498	14,690,281	-1.23	12,795,202	12,749,941	-0.35	120.682	127.039	5.27
NORMAN	6,440,137	5,484,418	-14.84	4,915,256	4,595,773	-6.50	133.136	137.249	3.09
OLMSTED	98,869,813	103,830,482	5.02	74,518,485	81,527,140	9.41	135.272	134.443	-0.61
OTTER TAIL	37,170,861	36,349,978	-2.21	32,694,642	35,210,026	7.69	119.959	112.915	-5.87
PENNINGTON	8,325,819	8,527,548	2.42	4,892,506	5,502,308	12.46	175.283	164.188	-6.33
PINE	15,635,047	15,490,495	-0.92	11,777,324	12,717,061	7.98	142.800	132.690	-7.08
PIPESTONE	6,448,323	7,618,499	18.15	5,142,779	5,897,479	14.67	129.643	142.303	9.77
POLK	24,664,141	23,157,983	-6.11	17,762,073	18,049,646	1.62	150.599	148.623	-1.31

86

**TABLE 26**  
**COMPARISON OF PAYABLE 1999 AND 2000 TAX DATA BY COUNTY**  
**PART C - NET TAX PAYABLE, TOTAL TAX CAPACITY VALUE**  
**AND AVERAGE LOCAL TAX RATE**

COUNTY	NET TAX PAYABLE			TOTAL TAX CAPACITY			AVERAGE LOCAL TAX RATE *		
	1999	2000	PERCENT CHANGE	1999	2000	PERCENT CHANGE	1999	2000	PERCENT CHANGE
POPE	\$ 8,037,243	\$ 7,750,331	-3.57	\$ 5,940,634	\$ 6,188,885	4.18	140.553	136.078	-3.18
RAMSEY	475,283,597	482,983,030	1.62	347,157,653	371,622,276	7.05	139.979	134.931	-3.61
RED LAKE	3,296,400	2,950,135	-10.50	2,031,452	2,309,724	13.70	158.164	126.405	-20.08
REDWOOD	14,312,575	13,139,023	-8.20	11,686,210	12,176,763	4.20	125.538	123.172	-1.88
RENVILLE	15,673,429	14,603,589	-6.83	14,090,257	14,823,968	5.21	112.945	112.103	-0.75
RICE	34,084,698	33,621,140	-1.36	28,981,437	30,975,265	6.88	120.485	117.175	-2.75
ROCK	7,382,235	7,309,365	-0.99	6,448,322	6,744,535	4.59	118.650	125.541	5.81
ROSEAU	9,914,620	8,713,839	-12.11	7,129,313	6,783,104	-4.86	139.327	135.524	-2.73
ST. LOUIS	123,281,869	123,972,426	0.56	94,434,997	97,393,179	3.13	145.794	144.912	-0.60
SCOTT	78,079,541	80,193,371	2.71	62,099,037	69,440,294	11.82	127.748	118.301	-7.40
SHERBURNE	60,208,359	63,768,303	5.91	57,988,464	60,504,945	4.34	107.695	110.422	2.53
SIBLEY	10,981,273	10,341,664	-5.82	8,707,722	9,242,488	6.14	130.206	128.893	-1.01
STEARNS	88,885,744	92,188,563	3.72	69,744,924	73,998,843	6.10	131.389	132.136	0.57
STEELE	24,400,037	23,640,063	-3.11	21,267,346	22,522,981	5.90	118.751	115.002	-3.16
STEVENS	7,663,774	6,960,995	-9.17	5,797,981	5,797,395	-0.01	132.681	130.532	-1.62
SWIFT	8,450,645	8,253,325	-2.33	6,371,287	7,142,581	12.11	132.667	126.088	-4.96
TODD	12,149,081	12,354,723	1.69	7,599,253	8,109,372	6.71	168.055	163.824	-2.52
TRAVERSE	4,994,041	4,465,218	-10.59	4,290,663	4,027,848	-6.13	113.256	122.574	8.23
WABASHA	12,750,847	12,470,717	-2.20	10,379,692	10,924,838	5.25	134.829	131.962	-2.13
WADENA	7,198,930	7,368,981	2.36	4,323,021	4,598,645	6.38	175.318	180.643	3.04
WASECA	14,174,445	13,300,979	-6.16	10,609,557	11,077,956	4.41	137.215	133.743	-2.53
WASHINGTON	191,015,568	195,530,882	2.36	157,372,040	173,354,898	10.16	120.736	115.498	-4.34
WATONWAN	8,521,508	7,900,404	-7.29	6,775,686	6,950,915	2.59	123.152	123.727	0.47
WILKIN	6,510,557	5,678,881	-12.77	6,160,314	6,333,948	2.82	106.564	104.227	-2.19
WINONA	26,914,204	26,438,235	-1.77	23,753,093	25,396,112	6.92	123.895	121.625	-1.83
WRIGHT	69,154,038	70,947,392	2.59	60,378,801	64,179,464	6.29	121.307	119.657	-1.36
YELLOW MEDICINE	9,758,227	9,048,693	-7.27	6,617,419	6,758,072	2.13	145.303	146.065	0.52
<b>STATEWIDE TOTAL \$</b>	<b>4,604,137,455</b>	<b>\$ 4,679,242,275</b>	<b>1.63 %</b>	<b>\$ 3,598,982,382</b>	<b>\$ 3,834,785,856</b>	<b>6.55 %</b>	<b>131.371</b>	<b>127.509</b>	<b>-2.94 %</b>

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

**TABLE 27**  
**COMPARISON OF PAYABLE 1999 AND 2000**  
**TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX**

CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	1999	2000	1999	2000		1999	2000	1999	2000
<b>AITKIN</b>					<b>BIG STONE</b>				
AITKIN TWP	4,393	6,287	5,081	8,067	ORTONVILLE	9,555	9,317	19,317	17,942
AITKIN	45,140	60,824	55,603	82,449		9,555	9,317	19,317	17,942
MCGREGOR	<u>15,993</u>	<u>19,006</u>	<u>29,002</u>	<u>34,297</u>	<b>BLUE EARTH</b>				
	65,526	86,117	89,686	124,813	JUDSON TWP	20,247	21,699	21,467	23,505
<b>ANOKA</b>					AMBOY	1,463	1,472	2,476	2,421
ANOKA	2,048,000	1,992,928	2,511,012	2,326,942	EAGLE LAKE	6,564	6,580	7,706	7,682
ANDOVER	789,039	975,339	890,297	1,055,435	GOOD THUNDER	6,240	6,754	11,921	13,073
CENTERVILLE	17,045	17,440	26,213	25,523	LAKE CRYSTAL	47,279	56,539	71,694	87,678
COLUMBIA HEIGHTS	879,085	971,992	1,208,795	1,287,990	MADISON LAKE	25,932	26,764	33,393	33,270
CIRCLE PINES	44,062	87,652	61,519	112,001	MANKATO	1,754,352	1,694,479	2,183,150	2,081,514
FRIDLEY	2,381,402	2,475,455	2,923,682	2,791,952	MAPLETON	9,049	9,732	13,449	13,847
LEXINGTON	15,277	40,646	23,267	57,809	ST CLAIR	53,717	59,588	73,389	82,803
COON RAPIDS	3,286,745	2,545,719	3,797,239	2,851,138	VERNON CENTER	<u>190</u>	<u>256</u>	<u>328</u>	<u>451</u>
RAMSEY	2,069,408	2,179,390	2,342,053	2,408,160		1,925,033	1,883,863	2,418,973	2,346,244
LINO LAKES	646,438	804,752	865,910	1,044,242	<b>BROWN</b>				
HILLTOP	30,542	31,017	52,274	52,368	HANSKA	3,448	2,154	4,984	2,964
BLAINE	1,348,094	1,402,365	1,710,815	1,641,219	NEW ULM	480,237	541,481	707,163	776,511
SPRING LAKE PARK	<u>161,111</u>	<u>163,177</u>	<u>215,300</u>	<u>212,779</u>	SLEEPY EYE	28,813	37,182	38,637	48,411
	13,716,248	13,687,872	16,628,376	15,867,558	SPRINGFIELD	<u>33,395</u>	<u>32,774</u>	<u>67,237</u>	<u>62,343</u>
<b>BECKER</b>						545,893	613,591	818,021	890,229
DETROIT LAKES	290,708	291,253	409,413	399,908	<b>CARLTON</b>				
FRAZEE	7,329	19,350	14,386	37,253	BARNUM	5,202	5,639	10,163	10,796
LAKE PARK	<u>11,836</u>	<u>10,843</u>	<u>17,196</u>	<u>15,271</u>	CLOQUET	582,656	673,573	946,565	1,060,797
	309,873	321,446	440,995	452,432	MOOSE LAKE	<u>19,476</u>	<u>19,861</u>	<u>32,938</u>	<u>33,712</u>
<b>BELTRAMI</b>						607,334	699,073	989,666	1,105,305
NORTHERN TWP	2,188	5,924	3,551	8,726	<b>CARVER</b>				
BEMIDJI	188,265	230,752	329,855	374,000	CARVER	8,510	8,298	13,516	14,400
BLACKDUCK	<u>23,713</u>	<u>23,356</u>	<u>43,843</u>	<u>42,398</u>	CHASKA	4,370,161	4,408,029	5,681,987	6,180,459
	214,166	260,032	377,249	425,124	COLOGNE	7,719	7,837	11,348	10,997
<b>BENTON</b>					VICTORIA	16,830	24,956	23,805	37,747
MINDEN TWP	9,240	12,762	11,380	15,814	WACONIA	354,758	358,338	529,459	515,365
FOLEY	61,894	86,188	106,117	149,015	WATERTOWN	59,118	61,378	79,137	82,836
SAUK RAPIDS	917,456	1,012,068	1,317,605	1,469,725	CHANHASSEN	<u>4,156,153</u>	<u>4,483,108</u>	<u>6,046,828</u>	<u>6,895,917</u>
SARTELL	74,339	56,297	100,358	76,678		8,973,249	9,351,944	12,386,080	13,737,721
ST CLOUD	<u>133,193</u>	<u>132,659</u>	<u>201,500</u>	<u>197,637</u>					
	1,196,122	1,299,974	1,736,960	1,908,869					

**TABLE 27**  
**COMPARISON OF PAYABLE 1999 AND 2000**  
**TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX**

CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	1999	2000	1999	2000		1999	2000	1999	2000
<b>CASS</b>					<b>COOK</b>				
POWERS TWP	11,965	0	12,028	0	TOFTE TWP	91,782	74,493	98,054	79,236
SHINGOBEE TWP	19,343	16,196	19,134	15,241	LUTSEN TWP	<u>47,149</u>	<u>40,427</u>	<u>48,183</u>	<u>40,131</u>
WILSON TWP	16,118	0	17,556	0		138,931	114,920	146,237	119,367
CASS LAKE	0	5,568	0	9,770	<b>COTTONWOOD</b>				
PILLAGER	6,519	24,661	10,657	42,839	LAKESIDE TWP	163,344	157,981	222,486	194,002
PINE RIVER	15,819	18,934	23,996	28,792	MT LAKE	18,721	16,607	29,515	26,608
WALKER	<u>130,960</u>	<u>133,682</u>	<u>176,803</u>	<u>167,687</u>	WINDOM	<u>121,217</u>	<u>122,252</u>	<u>202,612</u>	<u>184,686</u>
	200,724	199,041	260,174	264,329		303,282	296,840	454,613	405,296
<b>CHIPPEWA</b>					<b>CROW WING</b>				
CLARA CITY	0	24,640	0	42,492	IRONDALE TWP	196,336	11,296	203,183	13,435
MAYNARD	21,065	21,610	36,523	36,179	BAXTER	127,979	124,334	139,552	128,252
MONTEVIDEO	7,601	39,512	12,893	64,808	BRAINERD	178,524	141,907	211,654	161,938
GRANITE FALLS	<u>12,406</u>	<u>12,120</u>	<u>16,886</u>	<u>16,648</u>	CROSBY	8,254	14,076	12,388	21,414
	41,072	97,882	66,302	160,127	DEERWOOD	25,618	34,335	33,796	45,591
<b>CHISAGO</b>					GARRISON	34,181	33,135	36,174	37,620
WYOMING TWP	12,154	11,593	15,425	14,366	IRONTON	8,859	9,248	14,529	15,069
CHISAGO CITY	74,261	120,082	111,805	182,504	JENKINS	48,021	46,679	51,893	51,531
HARRIS	9,680	9,514	13,801	12,991	MANHATTAN BCH	12,390	15,659	11,128	14,035
LINDSTROM	26,483	26,433	36,671	36,176	NISSWA	219,073	171,622	236,143	178,282
NORTH BRANCH	64,769	47,554	97,653	69,238	BREEZY POINT	52,368	155,102	58,393	178,435
RUSH CITY	211,310	214,787	377,288	376,195	PEQUOT LAKES	5,078	32,475	6,028	39,016
TAYLORS FALLS	<u>3,831</u>	<u>10,926</u>	<u>6,444</u>	<u>17,822</u>	EMILY	0	3	0	4
	402,488	440,889	659,087	709,292	CROSSLAKE	<u>51,095</u>	<u>49,638</u>	<u>46,681</u>	<u>47,149</u>
<b>CLAY</b>						967,776	839,509	1,061,542	931,771
BARNESVILLE	6,031	22,211	8,613	37,571	<b>DAKOTA</b>				
DILWORTH	93,186	14,087	138,853	20,834	FARMINGTON	745,562	888,634	1,000,472	1,098,878
GLYNDON	606	6,660	1,197	12,854	INVER GROVE HT	1,968,034	2,380,252	2,329,105	2,479,276
HAWLEY	0	6,233	0	10,151	LAKEVILLE	1,329,962	1,695,186	1,561,460	1,806,102
MOORHEAD	<u>847,165</u>	<u>633,449</u>	<u>1,182,676</u>	<u>881,919</u>	ROSEMOUNT	506,872	541,607	674,369	683,878
	946,988	682,640	1,331,339	963,329	SOUTH ST PAUL	1,172,187	1,220,717	1,508,301	1,419,585
<b>CLEARWATER</b>					WEST ST PAUL	286,450	285,104	316,545	293,527
BAGLEY	<u>17,336</u>	<u>6,790</u>	<u>32,489</u>	<u>12,344</u>	LILYDALE	0	5,104	0	4,737
	17,336	6,790	32,489	12,344	MENDOTA HEIGHTS	1,730,306	1,847,078	1,847,781	1,824,238
					BURNSVILLE	3,593,550	3,823,528	4,574,028	4,321,132
					APPLE VALLEY	1,507,600	1,073,521	1,811,849	1,206,821
					EAGAN	205,374	234,415	219,594	231,975
					HASTINGS	<u>217,244</u>	<u>223,412</u>	<u>309,230</u>	<u>276,010</u>
						13,263,141	14,218,558	16,152,734	15,646,159

**TABLE 27**  
**COMPARISON OF PAYABLE 1999 AND 2000**  
**TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX**

CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	1999	2000	1999	2000		1999	2000	1999	2000
<b>DODGE</b>					<b>GOODHUE</b>				
CLAREMONT	80,953	83,470	136,268	139,228	CANNON FALLS	337,149	356,416	465,326	514,943
DODGE CENTER	192,157	188,069	381,916	359,071	GOODHUE	24,187	41,723	37,478	69,821
HAYFIELD	23,081	20,959	43,347	38,214	KENYON	64,738	64,583	112,471	111,092
KASSON	<u>58,795</u>	<u>70,684</u>	<u>81,584</u>	<u>95,474</u>	RED WING	820,959	876,519	1,077,901	1,156,555
	354,986	363,182	643,115	631,987	WANAMINGO	1,249	17,131	2,267	31,493
<b>DOUGLAS</b>					<b>ZUMBROTA</b>				
CARLOS TWP	14,840	15,660	15,880	15,080	LAKE CITY	222,098	233,392	277,463	301,416
HUDSON TWP	32,874	33,848	36,978	35,470	PINE ISLAND	425	12,180	472	13,819
ALEXANDRIA	395,072	333,180	487,202	376,950		<u>220,227</u>	<u>269,307</u>	<u>300,605</u>	<u>324,297</u>
BRANDON	13,219	14,375	17,669	17,533		1,691,032	1,871,251	2,273,983	2,523,436
OSAKIS	0	<u>16,158</u>	0	<u>22,886</u>	<b>GRANT</b>				
	456,005	413,221	557,729	467,919	LAND TWP	0	12,455	0	14,407
<b>FARIBAULT</b>					<b>ASHBY</b>				
BLUE EARTH	138,193	240,361	207,772	344,959	BARRETT	1,336	1,243	1,984	1,784
FROST	4,030	4,011	10,225	10,749	ELBOW LAKE	9,310	10,062	20,418	22,407
KIESTER	6,637	6,476	9,827	9,887	HOFFMAN	0	5,457	0	11,641
WELLS	62,425	60,671	82,442	80,891		0	<u>7,761</u>	0	<u>11,041</u>
WINNEBAGO	<u>58,582</u>	<u>56,882</u>	<u>94,411</u>	<u>87,412</u>		10,646	36,978	22,402	61,280
	269,867	368,401	404,677	533,898	<b>HENNEPIN</b>				
<b>FILLMORE</b>					<b>BROOKLYN CENTER</b>				
FOUNTAIN	1,552	9,144	2,556	14,736	CHAMPLIN	2,054,659	2,533,878	2,994,887	3,257,589
HARMONY	46,475	53,992	81,419	92,572	CRYSTAL	2,032,160	2,375,189	2,665,401	2,991,907
LANESBORO	3,653	4,295	6,242	7,163	EDINA	1,156,733	1,258,222	1,457,865	1,558,119
MABEL	1,957	0	3,536	0	GOLDEN VALLEY	6,230,928	7,087,107	8,333,897	8,626,184
PRESTON	107,403	108,570	195,246	192,761	HOPKINS	4,077,272	4,430,295	5,670,317	5,947,629
RUSHFORD	111,705	110,304	152,532	148,589	LONG LAKE	1,531,218	1,670,794	2,167,914	2,297,231
SPRING VALLEY	9,548	10,604	15,742	16,800	MAPLE PLAIN	217,866	204,104	311,914	285,944
WYKOFF	7,235	7,537	9,974	10,009	MOUND	293,104	350,602	432,249	510,546
CHATFIELD	<u>2,994</u>	<u>7,020</u>	<u>4,274</u>	<u>9,840</u>	OSSEO	146,750	138,402	200,173	173,218
	292,522	311,466	471,521	492,470	RICHFIELD	276,110	311,347	366,333	405,097
<b>FREEBORN</b>					<b>ROBBINSDALE</b>				
FREEMAN TWP	200	107,632	197	99,951	ROGERS	3,018,392	3,761,748	4,570,788	4,979,597
ALBERT LEA	<u>228,586</u>	<u>258,255</u>	<u>319,671</u>	<u>353,933</u>	ST BONIFACIUS	1,152,428	1,207,662	1,434,116	1,462,310
	228,786	365,887	319,868	453,884	ST LOUIS PARK	1,054,595	1,256,135	1,455,225	1,654,242
					<b>SPRING PARK</b>				
					<b>WAYZATA</b>				
					<b>BLOOMINGTON</b>				
					<b>NEW HOPE</b>				
					<b>MAPLE GROVE</b>				
					<b>MEDINA</b>				

**TABLE 27  
COMPARISON OF PAYABLE 1999 AND 2000  
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX**

CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	1999	2000	1999	2000		1999	2000	1999	2000
<b>HENNEPIN (continued)</b>					<b>JACKSON</b>				
PLYMOUTH	309,875	379,690	352,854	424,189	DES MOINES TWP	16,898	15,994	16,976	15,331
BROOKLYN PARK	7,231,156	7,882,833	10,116,204	10,571,002	JACKSON	168,985	179,445	228,645	232,473
MINNETONKA	2,230,263	2,683,278	2,875,817	3,340,157	LAKEFIELD	<u>33,034</u>	<u>37,658</u>	<u>45,230</u>	<u>49,343</u>
SHOREWOOD	312,066	0	433,500	0		218,917	233,097	290,851	297,147
CORCORAN	127,449	146,101	162,051	183,665	<b>KANABEC</b>				
EDEN PRAIRIE	241,773	271,461	325,320	359,509	MORA	52,436	95,089	82,451	145,191
CHANHASSEN	512,970	604,682	706,390	807,789	OGILVIE	<u>6,738</u>	<u>15,046</u>	<u>11,002</u>	<u>24,494</u>
DAYTON	122,200	141,681	157,833	179,870		59,174	110,135	93,453	169,685
MINNEAPOLIS	43,739,300	47,706,427	63,934,443	68,895,151	<b>KANDIYOHI</b>				
ST ANTHONY	<u>378,714</u>	<u>383,890</u>	<u>540,236</u>	<u>518,752</u>	NEW LONDON	84,927	91,224	134,815	152,791
	100,883,413	109,810,255	139,259,883	148,384,824	SPICER	138,778	157,117	211,757	245,918
<b>HOUSTON</b>					WILLMAR	<u>380,819</u>	<u>231,130</u>	<u>530,249</u>	<u>319,306</u>
CALEDONIA	45,188	60,233	53,647	67,984		604,524	479,471	876,821	718,015
HOUSTON	4,631	10,611	7,876	16,689	<b>KITTSON</b>				
LACRESCENT	22,194	0	29,042	0	HALLOCK	<u>9,303</u>	<u>9,089</u>	<u>11,313</u>	<u>9,800</u>
LACRESCENT	0	<u>31,996</u>	0	<u>46,089</u>		9,303	9,089	11,313	9,800
	72,013	102,840	90,565	130,762	<b>KOOCHICHING</b>				
<b>HUBBARD</b>					INTL FALLS	<u>23,209</u>	<u>22,561</u>	<u>22,751</u>	<u>25,918</u>
PARK RAPIDS	<u>284,230</u>	<u>424,596</u>	<u>307,440</u>	<u>548,684</u>		23,209	22,561	22,751	25,918
	284,230	424,596	307,440	548,684	<b>LAC QUI PARLE</b>				
<b>ISANTI</b>					DAWSON	5,635	7,324	8,070	11,677
CAMBRIDGE	477,160	258,963	919,363	475,200	MADISON	<u>1,141</u>	<u>1,081</u>	<u>1,792</u>	<u>1,674</u>
ISANTI	24,112	23,386	37,390	36,129		6,776	8,405	9,862	13,351
BRAHAM	<u>44,329</u>	<u>14,359</u>	<u>88,076</u>	<u>27,947</u>	<b>LAKE</b>				
	545,601	296,708	1,044,829	539,276	BEAVER BAY TWP	41,907	39,120	55,331	47,747
<b>ITASCA</b>					SILVER CREEK TWP	300,718	264,060	402,866	324,575
UNORG 54-26	65,409	64,101	76,962	73,627	TWO HARBORS	<u>106,140</u>	<u>99,231</u>	<u>185,121</u>	<u>159,890</u>
COHASSET	201,045	196,076	251,493	298,637		448,765	402,411	643,318	532,212
COLERAINE	11,581	13,887	17,778	22,809	<b>LAC QUI PARLE</b>				
GRAND RAPIDS	638,526	594,655	1,004,583	939,416	DAWSON	5,635	7,324	8,070	11,677
LAPRAIRIE	67,739	48,743	108,647	76,805	MADISON	<u>1,141</u>	<u>1,081</u>	<u>1,792</u>	<u>1,674</u>
NASHWAUK	<u>2,735</u>	<u>2,097</u>	<u>2,469</u>	<u>2,019</u>		6,776	8,405	9,862	13,351
	987,035	919,559	1,461,932	1,413,313	<b>LAKE</b>				

**TABLE 27**  
**COMPARISON OF PAYABLE 1999 AND 2000**  
**TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX**

CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	1999	2000	1999	2000		1999	2000	1999	2000
<b>LE SUEUR</b>					<b>MILLE LACS</b>				
LECENTER	38,657	59,359	51,305	82,639	KATHIO TWP	29,932	29,454	45,422	43,176
LESUEUR	163,333	170,418	215,493	223,641	SO HARBOR TWP	137,377	41,182	199,446	57,037
MONTGOMERY	160,797	163,897	232,603	232,627	ISLE	21,100	20,729	46,405	43,665
WATERVILLE	10,984	10,457	19,224	18,523	MILACA	69,008	59,163	126,640	111,580
ELYSIAN	0	28	0	44	ONAMIA	17,519	31,087	32,470	55,868
	373,771	404,159	518,625	557,474	WAHKON	2,664	2,794	5,015	4,558
					PRINCETON	134,380	148,453	248,234	270,778
<b>LYON</b>						411,980	332,862	703,632	586,662
COTTONWOOD	180	10,362	231	13,123	<b>MORRISON</b>				
MARSHALL	1,177,496	1,155,308	1,509,974	1,466,536	LITTLE FALLS	270,887	358,149	434,524	567,727
	1,177,676	1,165,670	1,510,205	1,479,659	PIERZ	35,683	36,751	54,836	55,863
<b>MCLEOD</b>					ROYALTON	18,396	2,580	32,832	4,430
GLENCOE	353,558	364,225	490,958	525,930	MOTLEY	29,982	29,574	44,717	42,366
HUTCHINSON	355,229	430,191	541,557	637,018		354,948	427,054	566,909	670,386
LESTER PRAIRIE	58	18,781	96	29,940	<b>MOWER</b>				
PLATO	24,116	23,510	32,008	30,554	AUSTIN	383,862	421,864	499,325	474,605
WINSTED	53,142	56,703	79,173	87,167	DEXTER	11,366	10,512	16,881	13,429
	786,103	893,410	1,143,792	1,310,609	ELKTON	74	164	125	242
<b>MAHNOMEN</b>					GRAND MEADOW	5,020	5,651	5,788	6,257
MAHNOMEN	14,181	12,729	28,805	24,639	LEROY	1,217	1,347	2,191	2,099
WAUBUN	4,913	6,588	10,488	13,643	LYLE	4,317	4,835	6,028	5,932
	19,094	19,317	39,293	38,282	ROSE CREEK	796	929	949	925
<b>MARSHALL</b>					MAPLEVIEW	2,144	2,100	2,914	3,172
ARGYLE	3,490	6,665	4,059	6,859	RACINE	244	1,870	402	2,735
WARREN	212	4,768	317	7,041		409,040	449,272	534,603	509,396
	3,702	11,433	4,376	13,900	<b>MURRAY</b>				
<b>MARTIN</b>					SLAYTON	13,988	28,483	17,172	36,248
FAIRMONT	389,513	334,814	497,459	432,195		13,988	28,483	17,172	36,248
TRUMAN	8,215	8,032	9,092	10,007	<b>NICOLLET</b>				
WELCOME	21,304	20,724	35,599	36,336	LAFAYETTE	13,058	12,435	22,612	20,662
	419,032	363,570	542,150	478,538	NICOLLET	15,476	15,239	21,402	19,032
<b>MEEKER</b>					NORTH MANKATO	0	21,935	0	26,599
COSMOS	6,764	8,096	9,955	11,860	ST PETER	155,432	170,978	203,751	215,839
LITCHFIELD	111,577	125,040	155,972	177,115		183,966	220,587	247,765	282,132
WATKINS	7,807	10,158	13,594	17,718					
EDEN VALLEY	2,645	2,807	4,011	4,375					
	128,793	146,101	183,532	211,068					



**TABLE 27**  
**COMPARISON OF PAYABLE 1999 AND 2000**  
**TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX**

CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	1999	2000	1999	2000		1999	2000	1999	2000
<b>NOBLES</b>					<b>POLK</b>				
ADRIAN	8,927	8,815	13,647	14,192	HUNTSVILLE TWP	6,544	6,424	8,084	7,446
WORTHINGTON	549,055	560,287	719,326	796,889	CROOKSTON	224,181	232,279	394,083	419,491
	557,982	569,102	732,973	811,081	E GRAND FORKS	71,744	163,376	117,153	252,418
					FOSSTON	43,589	58,678	78,437	96,129
<b>NORMAN</b>					GULLY	2,514	2,230	4,252	3,530
HALSTAD	9,792	4,714	24,667	11,904		348,572	462,987	602,009	779,014
	9,792	4,714	24,667	11,904	<b>POPE</b>				
					GLENWOOD	48,503	52,138	81,886	85,618
<b>OLMSTED</b>					STARBUCK	32,490	21,518	58,350	36,752
BYRON	81,014	84,147	127,164	132,172		80,993	73,656	140,236	122,370
ROCHESTER	2,653,733	2,922,937	3,648,479	4,021,055	<b>RAMSEY</b>				
STEWARTVILLE	195,231	235,116	278,904	312,740	WHITE BEAR TWP	1,138,756	1,012,056	1,377,001	1,189,892
CHATFIELD	11,828	15,654	16,852	21,943	NEW BRIGHTON	2,174,796	2,421,517	2,666,604	2,878,239
	2,941,806	3,257,854	4,071,399	4,487,910	NORTH ST PAUL	259,713	202,523	336,692	261,704
<b>OTTER TAIL</b>					ROSEVILLE	5,485,225	7,008,689	6,993,178	8,453,800
BATTLE LAKE	58	0	78	0	FALCON HEIGHTS	170,495	175,828	217,209	213,336
FERGUS FALLS	779,264	658,817	1,005,375	792,517	LAUDERDALE	149,958	152,106	208,927	201,951
HENNING	24,230	22,741	38,023	35,289	ARDEN HILLS	258,894	514,917	314,290	604,852
NEW YORK MILLS	24,786	24,772	32,184	34,980	LITTLE CANADA	271,079	151,921	363,536	188,415
OTTERTAIL	0	20	0	22	MAPLEWOOD	371,470	382,243	493,195	500,729
PARKERS PRAIRIE	4,345	5,078	6,983	7,836	SHOREVIEW	1,270,625	1,380,984	1,543,197	1,617,138
PARKERS PRAIRIE	219,200	213,979	337,463	312,910	VADNAIS HEIGHTS	1,269,180	1,330,599	1,553,433	1,583,478
PERHAM	160,721	254,642	220,628	336,644	MOUNDS VIEW	1,502,950	1,645,539	1,950,393	2,049,618
VERGAS	4,892	4,697	7,535	7,056	ST PAUL	11,928,010	14,363,837	18,158,451	21,304,714
	1,217,496	1,184,746	1,648,269	1,527,254	ST ANTHONY	354,680	407,063	520,653	564,881
					WHITE BEAR LK	1,203,336	1,114,354	1,491,408	1,339,413
<b>PINE</b>						27,809,167	32,264,176	38,188,167	42,952,160
HINCKLEY	189,622	207,016	294,659	311,485	<b>RED LAKE</b>				
PINE CITY	30,218	37,362	44,085	47,760	BROOKS	9,481	9,214	18,041	13,400
SANDSTONE	2,281	3,004	4,108	5,439	RED LAKE FALLS	17,809	17,218	38,032	37,813
	222,121	247,382	342,852	364,684		27,290	26,432	56,073	51,213
<b>PIPESTONE</b>					<b>REDWOOD</b>				
EDGERTON	14,732	14,798	21,358	20,099	MORGAN	4,751	4,653	7,714	7,175
PIPESTONE	139,149	130,116	210,129	233,021	REDWOOD FALLS	170,139	166,172	265,785	248,665
	153,881	144,914	231,487	253,120	WABASSO	13,527	12,879	20,086	18,985
						188,417	183,704	293,585	274,825

**TABLE 27**  
**COMPARISON OF PAYABLE 1999 AND 2000**  
**TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX**

CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	1999	2000	1999	2000		1999	2000	1999	2000
<b>RENVILLE</b>					<b>ST. LOUIS (continued)</b>				
BIRD ISLAND	32,551	35,006	45,709	51,315	TOWER	6,276	6,126	10,754	10,959
BUFFALO LAKE	45,024	44,186	85,087	83,494	VIRGINIA	340,626	369,786	509,059	535,458
FAIRFAX	1,338	0	2,022	0	HOYT LAKES	1,541	1,510	2,630	2,346
HECTOR	3,063	2,628	5,493	4,755	DULUTH	<u>6,305,434</u>	<u>6,541,636</u>	<u>9,022,067</u>	<u>9,293,899</u>
MORTON	3,349	0	5,461	0		7,398,514	7,669,444	10,688,599	11,004,597
OLIVIA	118,776	164,941	160,301	217,806	<b>SCOTT</b>				
RENVILLE	150,620	150,626	347,321	343,204	BELLE PLAINE	270,016	278,781	360,620	381,403
SACRED HEART	<u>890</u>	<u>1,390</u>	<u>2,436</u>	<u>3,724</u>	JORDAN	253,583	244,875	325,603	307,242
	355,611	398,777	653,830	704,298	PRIOR LAKE	197,181	212,357	253,347	260,042
<b>RICE</b>					SAVAGE	1,495,396	1,617,266	1,991,585	1,957,076
DUNDAS	144,524	146,296	188,163	186,289	SHAKOPEE	1,231,584	1,211,989	1,543,027	1,341,151
FARIBAULT	674,076	855,992	897,620	1,104,812	NEW PRAGUE	<u>118,928</u>	<u>118,718</u>	<u>182,696</u>	<u>178,672</u>
NORTHFIELD	<u>254,205</u>	<u>241,052</u>	<u>308,546</u>	<u>286,910</u>		3,566,688	3,683,986	4,656,878	4,425,586
	1,072,805	1,243,340	1,394,329	1,578,011	<b>SHERBURNE</b>				
<b>ROCK</b>					HAVEN TWP	30,964	30,079	27,364	26,102
HILLS	3,523	3,452	4,633	4,075	BECKER	904,534	882,956	912,928	952,030
LUVERNE	<u>220,580</u>	<u>270,179</u>	<u>290,124</u>	<u>375,670</u>	BIG LAKE	211,389	197,538	267,944	256,681
	224,103	273,631	294,757	379,745	ELK RIVER	229,853	141,896	278,421	169,492
<b>ROSEAU</b>					ZIMMERMAN	<u>90,790</u>	<u>93,338</u>	<u>124,620</u>	<u>126,577</u>
ROSEAU	38,427	63,229	67,790	106,859		1,467,530	1,345,807	1,611,277	1,530,882
WARROAD	<u>84,761</u>	<u>82,659</u>	<u>138,829</u>	<u>136,030</u>	<b>SIBLEY</b>				
	123,188	145,888	206,619	242,889	ARLINGTON	34,083	30,179	56,126	50,248
<b>ST. LOUIS</b>					GAYLORD	154,631	186,109	219,169	264,991
WHITE TWP	48,938	51,862	63,840	59,762	GIBBON	9,747	9,490	18,105	17,390
AURORA	7,964	7,103	14,856	11,751	HENDERSON	2,426	21,220	3,770	32,837
BIWABIK	26,723	30,193	54,272	66,304	WINTHROP	<u>91,641</u>	<u>89,986</u>	<u>157,927</u>	<u>155,799</u>
BUHL	6,307	17,258	9,320	28,036		292,528	336,984	455,097	521,265
CHISHOLM	6,131	6,625	11,144	12,224	<b>STEARNS</b>				
COOK	5,207	4,874	9,809	9,003	ST AUGUSTA TWP	24,418	28,497	27,659	32,118
ELY	60,695	65,531	104,880	119,717	WAKEFIELD TWP	103,117	101,202	124,145	115,605
EVELETH	24,894	29,993	36,366	45,405	ALBANY	135,032	145,249	197,943	214,573
HERMANTOWN	141,929	131,651	218,273	196,995	AVON	152,036	189,673	238,920	317,331
HIBBING	165,594	131,316	280,950	221,105	BROOTEN	57,800	53,636	110,993	101,419
MT IRON	155,941	146,218	194,853	199,584	COLD SPRING	126,833	59,568	186,011	82,384
ORR	7,727	14,013	12,321	23,799	HOLDINGFORD	4,608	3,453	8,044	6,132
PROCTOR	86,587	113,749	133,205	168,250	KIMBALL	8,437	8,423	14,027	14,589

**TABLE 27**  
**COMPARISON OF PAYABLE 1999 AND 2000**  
**TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX**

CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	1999	2000	1999	2000		1999	2000	1999	2000
<b>STEARNS (continued)</b>					<b>TRAVERSE</b>				
MEIRE GROVE	0	7,403	0	10,524	BROWNS VALLEY	5,445	0	12,840	0
MELROSE	52,875	37,117	68,276	49,886	WHEATON	<u>2,256</u>	<u>2,256</u>	<u>3,628</u>	<u>3,923</u>
PAYNESVILLE	44,937	61,677	68,594	94,537		7,701	2,256	16,468	3,923
RICHMOND	3,782	11,057	5,064	14,696	<b>WABASHA</b>				
ST JOSEPH	0	354	0	492	ELGIN	0	837	0	1,380
ST MARTIN	13,461	13,444	19,936	20,164	KELLOGG	0	1,609	0	2,408
SAUK CENTRE	230,081	365,149	367,725	592,772	MAZEPPA	7,563	8,525	9,698	11,388
WAITE PARK	825,567	997,233	1,019,757	1,277,884	PLAINVIEW	43,452	47,437	64,207	69,728
EDEN VALLEY	36	5,227	53	7,939	WABASHA	97,308	145,493	150,114	220,713
SARTELL	15,437	15,566	20,020	20,329	LAKE CITY	<u>202,431</u>	<u>200,259</u>	<u>261,883</u>	<u>252,643</u>
ST CLOUD	<u>2,501,258</u>	<u>2,503,210</u>	<u>3,374,432</u>	<u>3,365,733</u>		350,754	404,160	485,902	558,260
	4,299,715	4,607,138	5,851,599	6,339,107	<b>WADENA</b>				
<b>STEELE</b>					MENAHGA	8,648	5,176	17,610	10,014
MEDFORD	3,221	8,458	4,169	11,619	SEBEKA	6,931	7,025	13,104	12,949
OWATONNA	658,914	398,011	808,763	470,537	VERNDALE	11,267	10,999	26,648	24,469
BLOOMING PRAIRIE	<u>2,377</u>	<u>2,304</u>	<u>3,540</u>	<u>3,505</u>	STAPLES	0	18	0	36
	664,512	408,773	816,472	485,661	WADENA	<u>31,295</u>	<u>40,052</u>	<u>55,347</u>	<u>73,886</u>
<b>STEVENS</b>						58,141	63,270	112,709	121,354
CHOKIO	2,175	2,179	3,165	3,064	<b>WASECA</b>				
DONNELLY	216	211	307	300	WALDORF	2,625	1,187	4,115	1,869
MORRIS	<u>136,334</u>	<u>181,947</u>	<u>198,133</u>	<u>270,293</u>	WASECA	<u>31,314</u>	<u>34,500</u>	<u>47,224</u>	<u>50,381</u>
	138,725	184,337	201,605	273,657		33,939	35,687	51,339	52,250
<b>SWIFT</b>					<b>WASHINGTON</b>				
CLONTARF TWP	125,338	129,049	143,127	140,639	MAY TWP	354,182	394,224	327,306	340,903
TORNING TWP	103,879	116,835	131,007	141,521	NEW SCANDIA TWP	267,898	287,056	328,754	345,426
APPLETON	31,877	32,443	57,155	46,910	STILLWATER TWP	71,306	77,355	77,667	78,933
BENSON	180,670	188,934	248,712	255,297	AFTON	3,591	4,309	3,729	4,202
MURDOCK	<u>5,802</u>	<u>10,340</u>	<u>9,838</u>	<u>16,736</u>	BAYPORT	149,004	146,753	211,905	183,007
	447,566	477,601	589,839	601,103	FOREST LAKE	643,185	715,586	805,372	863,089
<b>TODD</b>					HUGO	55,034	60,044	61,366	64,983
BROWERVILLE	14,119	28,965	24,885	48,084	MAHTOMEDI	375,020	320,245	436,400	355,437
CLARISSA	0	3,779	0	6,991	NEWPORT	371,669	397,826	535,597	539,822
LONG PRAIRIE	125,852	130,524	221,685	225,390	ST PAUL PARK	300,745	316,078	350,846	355,591
OSAKIS	0	13,031	0	22,955	LANDFALL	58,720	61,699	118,389	97,049
STAPLES	<u>9,029</u>	<u>9,170</u>	<u>18,951</u>	<u>17,659</u>	STILLWATER	1,395,070	1,577,363	1,811,198	1,919,302
	149,000	185,469	265,521	321,079	OAK PARK HEIGHTS	30,380	0	34,706	0

**TABLE 27**  
**COMPARISON OF PAYABLE 1999 AND 2000**  
**TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX**

CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
	1999	2000	1999	2000		1999	2000	1999	2000
<b>WASHINGTON (continued)</b>					<b>YELLOW MEDICINE</b>				
COTTAGE GROVE	512,338	281,269	648,251	341,733	CANBY	8,344	10,862	14,512	19,168
WOODBURY	2,665,517	149,181	3,152,765	170,888	CLARKFIELD	6,203	8,474	13,018	18,117
OAKDALE	<u>1,810,793</u>	<u>2,531,457</u>	<u>2,208,844</u>	<u>3,096,745</u>	GRANITE FALLS	<u>102,178</u>	<u>110,180</u>	<u>161,477</u>	<u>176,913</u>
	9,064,452	7,320,445	11,113,095	8,757,110		116,725	129,516	189,007	214,198
<b>WATONWAN</b>					<b>STATEWIDE TOTAL</b>				
BUTTERFIELD	490	4,390	798	7,230		222,853,861	237,008,203	301,890,301	314,420,873
MADELIA	<u>33,238</u>	<u>33,615</u>	<u>55,379</u>	<u>52,014</u>					
	33,728	38,005	56,177	59,244					
<b>WILKIN</b>									
BRECKENRIDGE	<u>44,716</u>	<u>79,624</u>	<u>53,612</u>	<u>95,355</u>					
	44,716	79,624	53,612	95,355					
<b>WINONA</b>									
GOODVIEW	199,120	94,780	246,453	109,696					
LEWISTON	53,585	44,164	75,877	60,254					
ST CHARLES	63,679	68,721	73,754	79,036					
STOCKTON	2,339	2,518	3,155	3,831					
WINONA	<u>712,800</u>	<u>797,953</u>	<u>925,293</u>	<u>980,828</u>					
	1,031,523	1,008,136	1,324,532	1,233,645					
<b>WRIGHT</b>									
ALBERTVILLE	100,259	55,805	140,977	76,736					
ANNANDALE	237,792	236,132	295,711	294,133					
BUFFALO	1,104,843	1,000,080	1,410,321	1,227,058					
COKATO	153,999	118,956	192,824	151,342					
DELANO	121,637	133,372	139,902	171,107					
HOWARD LAKE	112,574	110,118	151,449	149,496					
MAPLE LAKE	78,754	65,711	111,488	86,722					
MONTICELLO	628,072	531,305	826,982	686,319					
MONTROSE	9,331	17,518	12,691	23,488					
ST MICHAEL	40,075	15,509	50,605	18,735					
HANOVER	22,352	0	27,762	0					
ROCKFORD	<u>170,858</u>	<u>140,027</u>	<u>220,402</u>	<u>186,517</u>					
	2,780,546	2,424,533	3,581,114	3,071,653					



## **SECTION III**

**Current Year Tax Capacity  
and Market Valuation Data:  
1999 Assessment**

**TABLE 28**  
**1999 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY**  
**REAL PROPERTY - PART A**

COUNTY	REAL PROPERTY MARKET VALUATION						
	FARM				ALL OTHER		
	ACRES	LAND	BUILDINGS	TOTAL	LAND	BUILDINGS	TOTAL
AITKIN	259,002	75,222,550	57,396,450	132,619,000	341,305,050	413,861,650	755,166,700
ANOKA	72,697	94,327,700	62,467,100	156,794,800	3,439,140,900	8,898,820,400	12,337,961,300
BECKER	506,043	209,112,000	107,101,200	316,213,200	317,782,300	707,563,400	1,025,345,700
BELTRAMI	335,220	84,777,700	49,173,000	133,950,700	244,152,400	623,445,100	867,597,500
BENTON	221,678	148,057,100	98,137,500	246,194,600	230,079,000	681,558,000	911,637,000
BIG STONE	297,406	186,830,200	21,527,895	208,358,095	22,389,100	64,632,305	87,021,405
BLUE EARTH	440,597	701,766,700	129,793,200	831,559,900	400,479,400	1,285,900,800	1,686,380,200
BROWN	371,948	515,439,300	92,761,600	608,200,900	122,647,300	547,254,800	669,902,100
CARLTON	170,335	50,457,995	51,198,081	101,656,076	207,740,205	684,887,719	892,627,924
CARVER	180,092	257,458,500	125,925,700	383,384,200	940,726,800	2,546,630,900	3,487,357,700
CASS	251,511	65,094,852	39,759,026	104,853,878	793,925,448	990,861,974	1,784,787,422
CHIPPEWA	350,463	408,190,001	53,263,196	461,453,197	37,127,899	222,483,204	259,611,103
CHISAGO	194,892	167,942,100	161,334,800	329,276,900	404,176,500	1,071,643,000	1,475,819,500
CLAY	611,427	456,899,300	78,019,200	534,918,500	200,920,100	986,767,200	1,187,687,300
CLEARWATER	302,096	70,429,200	45,085,100	115,514,300	28,527,800	156,314,700	184,842,500
COOK	2,121	1,356,509	1,086,838	2,443,347	245,212,691	279,354,665	524,567,356
COTTONWOOD	391,964	504,437,500	64,639,400	569,076,900	23,177,800	175,537,500	198,715,300
CROW WING	168,669	73,421,800	62,399,700	135,821,500	1,374,123,200	1,960,669,800	3,334,793,000
DAKOTA	223,825	319,512,100	147,052,800	466,564,900	4,490,937,500	13,433,409,000	17,924,346,500
DODGE	267,051	378,734,500	90,536,200	469,270,700	83,944,600	311,435,700	395,380,300
DOUGLAS	341,029	186,113,000	96,461,359	282,574,359	418,874,700	1,000,409,541	1,419,284,241
FARIBAULT	439,860	714,315,000	65,004,700	779,319,700	41,142,100	222,280,800	263,422,900
FILLMORE	523,283	485,573,000	108,754,200	594,327,200	59,075,200	299,550,800	358,626,000
FREEBORN	422,743	576,904,600	99,534,100	676,438,700	130,486,800	591,354,300	721,841,100
GOODHUE	430,293	555,108,800	185,006,800	740,115,600	395,793,500	1,492,763,200	1,888,556,700
GRANT	326,476	280,099,200	34,445,500	314,544,700	24,561,800	85,506,000	110,067,800
HENNEPIN	74,124	208,867,900	104,324,100	313,192,000	17,893,652,904	46,793,997,846	64,687,650,750
HOUSTON	318,807	240,972,700	64,717,100	305,689,800	111,337,500	357,641,900	468,979,400
HUBBARD	159,634	60,604,300	40,956,900	101,561,200	349,621,000	553,031,100	902,652,100
ISANTI	223,771	153,263,700	158,612,500	311,876,200	213,688,700	654,541,500	868,230,200
ITASCA	110,745	31,899,735	36,251,777	68,151,512	560,158,754	1,350,305,523	1,910,464,277
JACKSON	427,953	645,460,100	77,436,100	722,896,200	30,144,500	169,621,700	199,766,200

**TABLE 28**  
**1999 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY**  
**REAL PROPERTY - PART A**

**REAL PROPERTY MARKET VALUATION**

COUNTY	FARM				ALL OTHER		
	ACRES	LAND	BUILDINGS	TOTAL	LAND	BUILDINGS	TOTAL
KANABEC	211,929	95,120,300	71,063,300	166,183,600	94,016,600	239,501,300	333,517,900
KANDIYOHI	436,777	474,763,400	110,789,732	585,553,132	375,874,400	973,938,268	1,349,812,668
KITTSOON	590,323	255,529,600	29,779,700	285,309,300	9,031,600	95,919,000	104,950,600
KOOCHICHING	134,915	27,915,900	19,083,594	46,999,494	99,449,100	303,755,500	403,204,600
LAC QUI PARLE	452,723	368,373,770	41,555,608	409,929,378	16,770,130	80,761,592	97,531,722
LAKE	2,068	456,800	597,800	1,054,600	181,869,200	298,894,550	480,763,750
LAKE OF THE WOODS	141,726	25,278,800	12,745,100	38,023,900	49,708,000	92,342,000	142,050,000
LE SUEUR	259,107	345,486,600	92,526,900	438,013,500	212,592,900	594,528,800	807,121,700
LINCOLN	323,144	186,272,700	43,590,330	229,863,030	11,898,500	78,085,470	89,983,970
LYON	423,094	443,873,400	84,864,300	528,737,700	84,555,500	579,558,500	664,114,000
MCLEOD	288,865	388,415,600	100,151,300	488,566,900	207,394,600	811,659,500	1,019,054,100
MAHNOMEN	241,175	91,467,100	20,505,800	111,972,900	18,596,500	59,437,300	78,033,800
MARSHALL	924,983	390,426,500	57,547,500	447,974,000	18,866,500	114,683,300	133,549,800
MARTIN	437,354	768,302,400	99,472,000	867,774,400	75,377,400	399,372,100	474,749,500
MEEKER	350,719	318,447,900	107,366,250	425,814,150	151,495,700	427,635,250	579,130,950
MILLE LACS	164,084	85,340,200	63,268,838	148,609,038	167,386,100	443,499,462	610,885,562
MORRISON	558,798	222,836,600	178,771,400	401,608,000	199,887,300	538,360,300	738,247,600
MOWER	430,848	603,649,000	91,324,100	694,973,100	174,880,700	698,579,700	873,460,400
MURRAY	432,925	460,554,600	57,501,800	518,056,400	36,834,700	125,008,000	161,842,700
NICOLLET	261,170	434,537,600	84,729,200	519,266,800	182,837,800	680,649,900	863,487,700
NOBLES	438,824	580,644,100	75,955,600	656,599,700	82,964,200	340,696,500	423,660,700
NORMAN	537,396	317,229,000	34,275,200	351,504,200	12,193,400	80,545,800	92,739,200
OLMSTED	361,380	414,369,400	197,018,800	611,388,200	864,819,500	3,721,638,800	4,586,458,300
OTTER TAIL	1,065,435	507,096,400	214,981,800	722,078,200	676,612,000	1,340,727,700	2,017,339,700
PENNINGTON	369,412	99,234,600	34,438,400	133,673,000	28,722,400	204,365,700	233,088,100
PINE	372,797	145,502,600	104,660,500	250,163,100	273,036,300	455,010,200	728,046,500
PIPESTONE	287,240	251,412,600	52,084,200	303,496,800	29,337,500	137,807,900	167,145,400
POLK	1,180,296	699,550,100	96,222,100	795,772,200	100,488,700	514,028,500	614,517,200
POPE	383,952	222,556,500	57,393,950	279,950,450	70,517,300	200,629,150	271,146,450
RAMSEY	1,089	10,948,300	2,048,900	12,997,200	4,969,927,584	15,708,902,710	20,678,830,294
RED LAKE	261,587	71,619,200	19,068,600	90,687,800	4,765,100	41,672,600	46,437,700
REDWOOD	542,084	785,932,900	78,649,077	864,581,977	37,694,000	244,046,123	281,740,123

**TABLE 28**  
**1999 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY**  
**REAL PROPERTY - PART A**

**REAL PROPERTY MARKET VALUATION**

COUNTY	FARM				ALL OTHER		
	ACRES	LAND	BUILDINGS	TOTAL	LAND	BUILDINGS	TOTAL
RENVILLE	605,762	976,114,200	96,845,900	1,072,960,100	49,391,700	241,386,700	290,778,400
RICE	280,571	425,684,000	123,895,900	549,579,900	464,933,300	1,257,822,200	1,722,755,500
ROCK	298,333	367,477,400	49,275,300	416,752,700	26,325,600	168,214,700	194,540,300
ROSEAU	698,127	181,743,200	69,376,300	251,119,500	49,283,200	251,058,600	300,341,800
ST LOUIS	165,838	37,777,100	48,451,850	86,228,950	1,455,377,000	4,721,247,250	6,176,624,250
SCOTT	149,883	263,666,700	174,755,600	438,422,300	1,130,534,800	2,930,440,800	4,060,975,600
SHERBURNE	183,715	162,617,534	233,140,654	395,758,188	620,116,810	2,239,875,846	2,859,992,656
SIBLEY	359,630	547,292,400	93,648,800	640,941,200	54,536,300	216,701,700	271,238,000
STEARNS	744,948	496,129,600	309,478,500	805,608,100	950,745,300	3,156,022,500	4,106,767,800
STEELE	252,407	377,418,700	83,852,821	461,271,521	196,595,700	948,258,479	1,144,854,179
STEVENS	335,550	283,811,400	38,649,450	322,460,850	29,810,200	152,007,950	181,818,150
SWIFT	447,229	364,875,500	43,779,227	408,654,727	20,697,700	170,558,373	191,256,073
TODD	509,141	180,194,300	108,811,929	289,006,229	128,666,000	320,691,071	449,357,071
TRAVERSE	353,935	300,350,300	22,236,400	322,586,700	9,153,500	48,054,800	57,208,300
WABASHA	297,762	283,348,800	88,017,400	371,366,200	130,181,700	444,387,100	574,568,800
WADENA	224,722	68,857,700	40,852,200	109,709,900	53,786,000	189,096,900	242,882,900
WASECA	254,903	432,372,000	65,163,400	497,535,400	107,530,100	353,034,000	460,564,100
WASHINGTON	112,956	223,299,500	155,537,800	378,837,300	2,865,664,300	7,643,200,000	10,508,864,300
WATONWAN	267,928	405,038,400	45,423,000	450,461,400	34,650,500	152,336,400	186,986,900
WILKIN	457,154	416,739,000	33,904,280	450,643,280	21,524,400	97,268,420	118,792,820
WINONA	319,280	265,634,300	109,570,800	375,205,100	324,856,700	1,110,357,500	1,435,214,200
WRIGHT	348,505	399,933,100	310,018,100	709,951,200	889,248,700	2,599,743,000	3,488,991,700
YELLOW MEDICINE	463,492	435,179,500	62,002,286	497,181,786	23,003,600	135,521,114	158,524,714
STATEWIDE TOTAL	30,417,745	26,897,348,746	7,350,882,698	34,248,231,444	53,334,067,775	149,787,562,905	203,121,630,680



**TABLE 28**  
**1999 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY**  
**REAL AND PERSONAL - PART B**

<u>COUNTY</u>	<u>TAXABLE MARKET VALUE TOTALS</u>		
	<u>REAL</u>	<u>PERSONAL</u>	<u>REAL &amp; PERSONAL</u>
AITKIN	887,785,700	8,248,400	896,034,100
ANOKA	12,494,756,100	182,188,300	12,676,944,400
BECKER	1,341,558,900	11,776,200	1,353,335,100
BELTRAMI	1,001,548,200	47,817,000	1,049,365,200
BENTON	1,157,831,600	25,880,800	1,183,712,400
BIG STONE	295,379,500	3,608,100	298,987,600
BLUE EARTH	2,517,940,100	32,122,700	2,550,062,800
BROWN	1,278,103,000	4,988,200	1,283,091,200
CARLTON	994,284,000	52,412,200	1,046,696,200
CARVER	3,870,741,900	35,704,100	3,906,446,000
CASS	1,889,641,300	61,981,900	1,951,623,200
CHIPPEWA	721,064,300	8,622,200	729,686,500
CHISAGO	1,805,096,400	42,552,900	1,847,649,300
CLAY	1,722,605,800	16,926,500	1,739,532,300
CLEARWATER	300,356,800	40,873,500	341,230,300
COOK	527,010,703	9,620,000	536,630,703
COTTONWOOD	767,792,200	29,389,700	797,181,900
CROW WING	3,470,614,500	35,744,200	3,506,358,700
DAKOTA	18,390,911,400	262,065,900	18,652,977,300
DODGE	864,651,000	9,042,700	873,693,700
DOUGLAS	1,701,858,600	13,464,800	1,715,323,400
FARIBAULT	1,042,742,600	7,233,300	1,049,975,900
FILLMORE	952,953,200	11,048,600	964,001,800
FREEBORN	1,398,279,800	34,800,900	1,433,080,700
GOODHUE	2,628,672,300	27,387,500	2,656,059,800
GRANT	424,612,500	7,769,700	432,382,200
HENNEPIN	65,000,842,750	959,088,979	65,959,931,729
HOUSTON	774,669,200	12,060,300	786,729,500
HUBBARD	1,004,213,300	28,897,500	1,033,110,800
ISANTI	1,180,106,400	12,455,800	1,192,562,200
ITASCA	1,978,615,789	90,194,800	2,068,810,589
JACKSON	922,662,400	14,002,700	936,665,100

**TABLE 28**  
**1999 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY**  
**REAL AND PERSONAL - PART B**

<u>COUNTY</u>	<u>TAXABLE MARKET VALUE TOTALS</u>		
	<u>REAL</u>	<u>PERSONAL</u>	<u>REAL &amp; PERSONAL</u>
KANABEC	499,701,500	2,240,500	501,942,000
KANDIYOHI	1,935,365,800	15,208,000	1,950,573,800
KITTSON	390,259,900	57,579,400	447,839,300
KOOCHICHING	450,204,094	10,348,200	460,552,294
LAC QUI PARLE	507,461,100	6,302,200	513,763,300
LAKE	481,818,350	6,290,300	488,108,650
LAKE OF THE WOODS	180,073,900	1,720,200	181,794,100
LE SUEUR	1,245,135,200	13,540,200	1,258,675,400
LINCOLN	319,847,000	46,022,200	365,869,200
LYON	1,192,851,700	30,248,500	1,223,100,200
MCLEOD	1,507,621,000	6,804,600	1,514,425,600
MAHNOMEN	190,006,700	3,382,500	193,389,200
MARSHALL	581,523,800	69,290,700	650,814,500
MARTIN	1,342,523,900	38,219,800	1,380,743,700
MEEKER	1,004,945,100	11,966,200	1,016,911,300
MILLE LACS	759,494,600	13,119,500	772,614,100
MORRISON	1,139,855,600	23,545,800	1,163,401,400
MOWER	1,568,433,500	17,738,000	1,586,171,500
MURRAY	679,899,100	16,703,800	696,602,900
NICOLLET	1,382,754,500	10,334,000	1,393,088,500
NOBLES	1,080,260,400	6,388,100	1,086,648,500
NORMAN	444,243,400	3,303,600	447,547,000
OLMSTED	5,197,846,500	35,970,300	5,233,816,800
OTTER TAIL	2,739,417,900	30,473,900	2,769,891,800
PENNINGTON	366,761,100	34,900,400	401,661,500
PINE	978,209,600	22,242,200	1,000,451,800
PIPESTONE	470,642,200	23,605,300	494,247,500
POLK	1,410,289,400	46,567,100	1,456,856,500
POPE	551,096,900	13,134,200	564,231,100
RAMSEY	20,691,827,494	419,448,400	21,111,275,894
RED LAKE	137,125,500	25,757,200	162,882,700
REDWOOD	1,146,322,100	5,548,800	1,151,870,900

**TABLE 28**  
**1999 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY**  
**REAL AND PERSONAL - PART B**

<u>COUNTY</u>	<u>TAXABLE MARKET VALUE TOTALS</u>		
	<u>REAL</u>	<u>PERSONAL</u>	<u>REAL &amp; PERSONAL</u>
RENVILLE	1,363,738,500	10,536,500	1,374,275,000
RICE	2,272,335,400	29,743,500	2,302,078,900
ROCK	611,293,000	2,522,100	613,815,100
ROSEAU	551,461,300	11,013,000	562,474,300
ST. LOUIS	6,262,853,200	188,640,500	6,451,493,700
SCOTT	4,499,397,900	43,519,000	4,542,916,900
SHERBURNE	3,255,750,844	45,178,500	3,300,929,344
SIBLEY	912,179,200	5,447,800	917,627,000
STEARNS	4,912,375,900	61,953,900	4,974,329,800
STEELE	1,606,125,700	18,222,300	1,624,348,000
STEVENS	504,279,000	9,233,300	513,512,300
SWIFT	599,910,800	9,345,800	609,256,600
TODD	738,363,300	11,089,900	749,453,200
TRAVERSE	379,795,000	5,958,500	385,753,500
WABASHA	945,935,000	8,881,200	954,816,200
WADENA	352,592,800	14,893,800	367,486,600
WASECA	958,099,500	10,866,600	968,966,100
WASHINGTON	10,887,701,600	148,697,200	11,036,398,800
WATONWAN	637,448,300	6,875,500	644,323,800
WILKIN	569,436,100	5,520,700	574,956,800
WINONA	1,810,419,300	18,816,200	1,829,235,500
WRIGHT	4,198,942,900	47,730,000	4,246,672,900
YELLOW MEDICINE	655,706,500	8,668,600	664,375,100
STATEWIDE TOTAL	237,369,862,124	3,931,268,879	241,301,131,003

# Total Taxable Market Value of Real and Personal Property By Use Class for Assessment Year 1999

Total Taxable Market Value = \$241,318,393,506

## Real Property

 Agricultural \$41,590,943,935
  Non-Agricultural \$195,796,180,692

## Personal Property

 Personal Property \$3,931,268,879

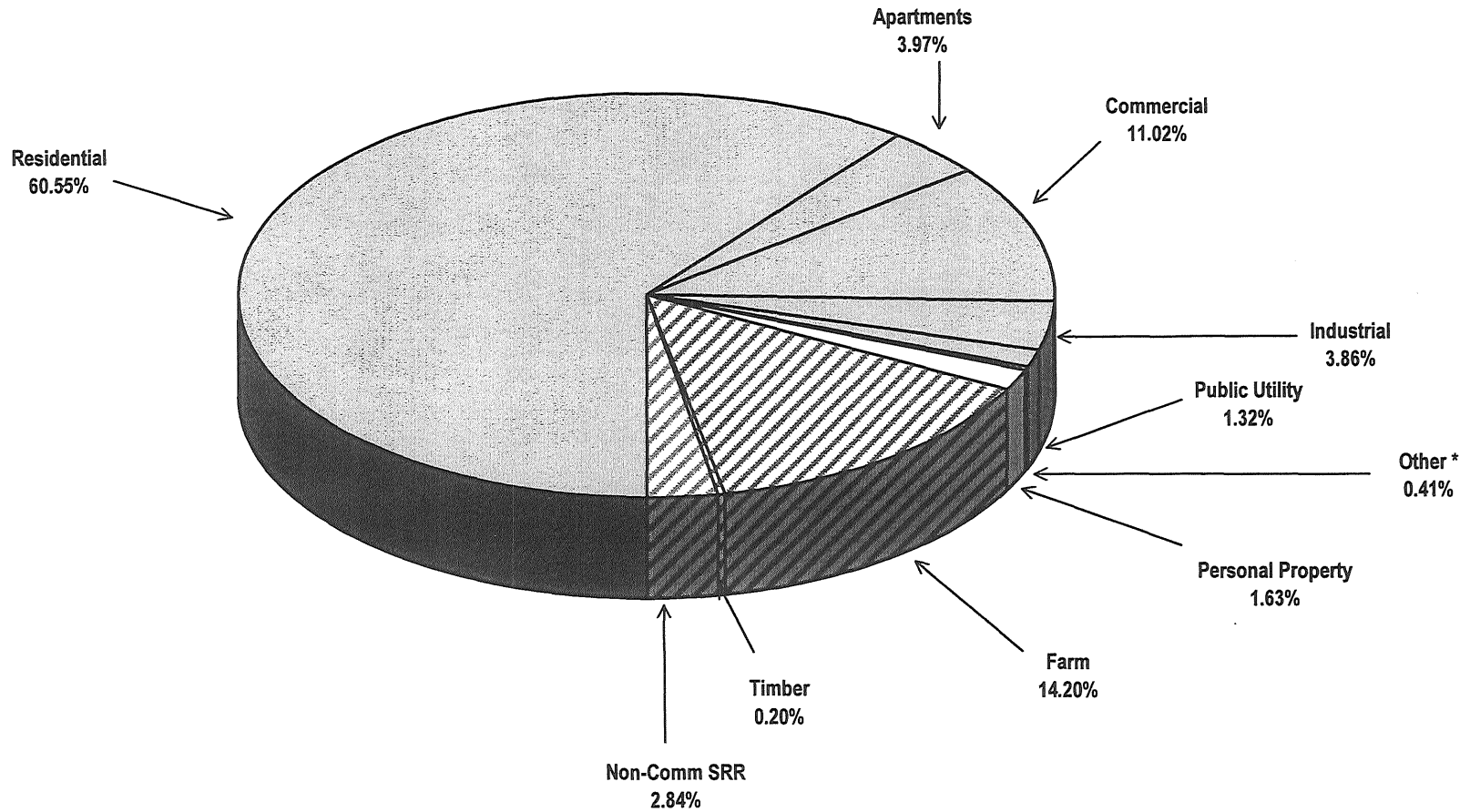


Figure 1

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

**TABLE 29**  
**1999 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS**  
**BY COUNTY BY CITY AND TOWNSHIP**  
**PART A**

COUNTY	FARM			SEASONAL RESIDENTIAL	RESIDENTIAL			SEASONAL COMMERCIAL
	HOMESTEAD	NON HOMESTEAD	TIMBER		HOMESTEAD	NON HOMESTEAD	APARTMENT	
<b>AITKIN</b>								
CITY	574,116	108,166	47,833	5,546,448	36,459,727	4,724,188	6,111,769	191,637
TOWN	111,258,741	20,713,252	40,414,087	350,150,615	269,615,053	6,631,776	405,231	5,207,879
TOTAL	111,832,857	20,821,418	40,461,920	355,697,063	306,074,780	11,355,964	6,517,000	5,399,516
<b>ANOKA</b>								
CITY	79,118,435	26,890,370	245,834	9,646,932	9,064,767,321	351,420,602	529,264,268	12,517,315
TOWN	43,917,243	6,898,582	158,834	9,522,402	474,640,919	23,217,613	1,081,515	0
TOTAL	123,035,678	33,788,952	404,668	19,169,334	9,539,408,240	374,638,215	530,345,783	12,517,315
<b>BECKER</b>								
CITY	800,730	1,665,082	0	24,573,190	192,405,962	22,179,160	16,315,302	704,128
TOWN	250,230,293	63,556,332	17,145,170	234,443,480	363,828,993	24,390,543	1,056,573	18,321,087
TOTAL	251,031,023	65,221,414	17,145,170	259,016,670	556,234,955	46,569,703	17,371,875	19,025,215
<b>BELTRAMI</b>								
CITY	1,936,460	123,167	390,416	2,605,608	140,854,121	22,170,970	26,009,008	766,218
TOWN	114,616,550	17,389,168	16,932,833	89,686,734	393,706,672	28,606,920	2,917,226	13,176,319
TOTAL	116,553,010	17,512,335	17,323,249	92,292,342	534,560,793	50,777,890	28,926,234	13,942,537
<b>BENTON</b>								
CITY	2,192,236	1,155,833	108,167	38,000	348,403,920	19,230,001	93,436,504	0
TOWN	220,477,521	22,458,251	2,756,583	9,004,939	228,126,455	15,427,539	1,113,265	1,322,970
TOTAL	222,669,757	23,614,084	2,864,750	9,042,939	576,530,375	34,657,540	94,549,769	1,322,970
<b>BIG STONE</b>								
CITY	1,711,153	451,917	0	545,454	45,195,209	2,686,478	1,691,353	0
TOWN	148,487,204	57,752,583	0	10,916,634	9,685,581	2,356,243	13,091	356,948
TOTAL	150,198,357	58,204,500	0	11,462,088	54,880,790	5,042,721	1,704,444	356,948
<b>BLUE EARTH</b>								
CITY	3,096,221	2,951,250	0	205,333	734,024,522	52,760,112	112,612,671	270,182
TOWN	603,810,490	221,824,252	0	4,803,423	322,256,755	24,632,947	1,454,447	153,455
TOTAL	606,906,711	224,775,502	0	5,008,756	1,056,281,277	77,393,059	114,067,118	423,637
<b>BROWN</b>								
CITY	2,608,189	1,942,249	0	0	440,312,721	21,569,993	17,278,165	65,515
TOWN	459,264,484	144,492,666	0	0	61,978,970	6,958,639	93,496	84,667
TOTAL	461,872,673	146,434,915	0	0	502,291,691	28,528,632	17,371,661	150,182
<b>CARLTON</b>								
CITY	2,920,207	542,500	1,155,167	972,250	302,376,824	18,548,874	13,725,653	141,339
TOWN	90,755,294	7,469,083	17,205,917	35,613,846	316,321,400	11,993,577	620,347	569,241
TOTAL	93,675,501	8,011,583	18,361,084	36,586,096	618,698,224	30,542,451	14,346,000	710,580
<b>CARVER</b>								
CITY	17,667,249	17,632,915	0	3,962,448	2,417,873,837	118,369,283	76,108,120	1,493,940
TOWN	308,184,358	39,895,248	0	2,518,409	350,632,538	21,555,446	53,515	1,431,878
TOTAL	325,851,607	57,528,163	0	6,480,857	2,768,506,375	139,924,729	76,161,635	2,925,818
<b>CASS</b>								
CITY	1,718,633	223,833	1,152,750	174,891,771	200,930,521	16,013,601	7,185,390	27,443,200
TOWN	89,644,829	13,283,248	26,272,084	621,767,591	518,427,063	32,307,406	1,069,035	56,560,383
TOTAL	91,363,462	13,507,081	27,424,834	796,659,362	719,357,584	48,321,007	8,254,425	84,003,583

**TABLE 29**  
**1999 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS**  
**BY COUNTY BY CITY AND TOWNSHIP**  
**PART A**

COUNTY	FARM			SEASONAL RESIDENTIAL	RESIDENTIAL			SEASONAL COMMERCIAL
	HOMESTEAD	NON HOMESTEAD	TIMBER		HOMESTEAD	NON HOMESTEAD	APARTMENT	
<b>CHIPPEWA</b>								
CITY	1,702,160	1,433,500	0	2,333	143,622,131	9,314,636	6,966,068	0
TOWN	317,270,748	141,134,000	0	61,167	36,520,294	4,587,029	28,485	0
TOTAL	318,972,908	142,567,500	0	63,500	180,142,425	13,901,665	6,994,553	0
<b>CHISAGO</b>								
CITY	38,980,874	8,393,001	96,416	7,238,416	571,097,332	32,039,894	32,220,647	860,909
TOWN	256,994,853	24,790,150	0	38,911,180	619,048,744	41,540,190	1,767,689	3,744,188
TOTAL	295,975,727	33,183,151	96,416	46,149,596	1,190,146,076	73,580,084	33,988,336	4,605,097
<b>CLAY</b>								
CITY	1,882,374	3,968,417	0	0	738,462,157	33,660,244	69,551,009	806,303
TOWN	332,582,990	196,544,634	140,833	2,373,933	153,497,638	10,058,518	21,212	220,358
TOTAL	334,465,364	200,513,051	140,833	2,373,933	891,959,795	43,718,762	69,572,221	1,026,661
<b>CLEARWATER</b>								
CITY	624,481	168,584	5,833	11,167	22,576,484	2,458,682	3,086,363	10,000
TOWN	99,044,904	15,733,833	5,271,998	14,772,994	44,839,370	3,719,317	0	356,006
TOTAL	99,669,385	15,902,417	5,277,831	14,784,161	67,415,854	6,177,999	3,086,363	366,006
<b>COOK</b>								
CITY	0	0	16,917	3,299,356	37,201,924	3,832,984	2,315,022	5,720,182
TOWN	2,373,110	70,750	5,897,333	276,717,147	143,872,363	6,726,614	327,890	18,224,824
TOTAL	2,373,110	70,750	5,914,250	280,016,503	181,074,287	10,559,598	2,642,912	23,945,006
<b>COTTONWOOD</b>								
CITY	1,480,011	859,084	0	266,212	120,835,231	8,656,259	5,304,233	0
TOWN	359,066,723	207,751,756	0	56,085	16,600,020	5,004,625	740,542	0
TOTAL	360,546,734	208,610,840	0	322,297	137,435,251	13,660,884	6,044,775	0
<b>CROW WING</b>								
CITY	5,091,128	1,470,583	11,426,251	457,817,049	747,435,348	69,731,487	39,313,797	34,340,726
TOWN	120,838,324	8,451,501	46,743,082	699,039,348	791,570,667	39,757,965	2,470,113	42,224,335
TOTAL	125,929,452	9,922,084	58,169,333	1,156,856,397	1,539,006,015	109,489,452	41,783,910	76,565,061
<b>DAKOTA</b>								
CITY	43,655,042	48,980,334	0	2,545,001	12,790,488,654	501,854,199	960,502,450	6,564,605
TOWN	306,142,499	67,903,750	0	1,018,508	496,725,778	34,477,565	1,550,000	6,241,066
TOTAL	349,797,541	116,884,084	0	3,563,509	13,287,214,432	536,331,764	962,052,450	12,805,671
<b>DODGE</b>								
CITY	3,019,796	914,250	0	0	205,898,989	8,393,137	8,039,134	0
TOWN	353,878,672	111,537,141	0	0	120,909,239	11,087,136	97,208	189,697
TOTAL	356,898,468	112,451,391	0	0	326,808,228	19,480,273	8,136,342	189,697
<b>DOUGLAS</b>								
CITY	3,045,113	1,079,582	0	6,272,219	220,908,045	29,444,666	35,673,803	697,800
TOWN	236,791,816	41,715,500	1,191,667	256,011,732	621,307,507	34,528,038	3,090,087	18,450,119
TOTAL	239,836,929	42,795,082	1,191,667	262,283,951	842,215,552	63,972,704	38,763,890	19,147,919
<b>FARIBAUT</b>								
CITY	4,711,891	1,630,166	0	0	148,235,260	9,228,298	5,762,375	485
TOWN	488,098,972	284,990,501	0	1,366,500	33,397,225	8,112,050	0	337,152
TOTAL	492,810,863	286,620,667	0	1,366,500	181,632,485	17,340,348	5,762,375	337,637

**TABLE 29**  
**1999 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS**  
**BY COUNTY BY CITY AND TOWNSHIP**  
**PART A**

COUNTY	FARM			SEASONAL RESIDENTIAL	RESIDENTIAL			SEASONAL COMMERCIAL
	HOMESTEAD	NON HOMESTEAD	TIMBER		HOMESTEAD	NON HOMESTEAD	APARTMENT	
<b>FILLMORE</b>								
CITY	18,412,888	4,991,333	0	537,167	219,845,773	15,479,166	11,682,842	233,090
TOWN	451,080,696	119,981,502	259,250	3,784,287	37,436,714	13,801,711	1,030	422,182
TOTAL	469,493,584	124,972,835	259,250	4,321,454	257,282,487	29,280,877	11,683,872	655,272
<b>FREEBORN</b>								
CITY	1,889,300	2,133,835	0	667	419,694,510	24,086,949	19,100,355	478,424
TOWN	488,278,388	184,249,914	0	287,667	120,987,034	7,278,361	84,708	436,910
TOTAL	490,167,688	186,383,749	0	288,334	540,681,544	31,365,310	19,185,063	915,334
<b>GOODHUE</b>								
CITY	13,212,842	6,965,832	120,250	3,193,401	776,029,747	49,413,765	54,739,617	2,418,457
TOWN	590,160,486	129,915,746	2,113,250	10,586,803	325,640,023	23,508,816	631,966	2,366,611
TOTAL	603,373,328	136,881,578	2,233,500	13,780,204	1,101,669,770	72,922,581	55,371,583	4,785,068
<b>GRANT</b>								
CITY	2,696,775	1,451,668	0	218,667	42,924,421	3,461,104	2,353,869	27,500
TOWN	201,973,530	108,473,599	0	12,728,468	26,509,332	4,662,659	14,727	832,194
TOTAL	204,670,305	109,925,267	0	12,947,135	69,433,753	8,123,763	2,368,596	859,694
<b>HENNEPIN</b>								
CITY	185,803,603	104,185,588	0	63,247,924	41,815,266,153	2,437,612,688	4,078,000,532	8,713,576
TOWN	19,641,617	3,454,500	0	0	118,704,100	3,077,547	0	0
TOTAL	205,445,220	107,640,088	0	63,247,924	41,933,970,253	2,440,690,235	4,078,000,532	8,713,576
<b>HOUSTON</b>								
CITY	3,038,489	880,084	0	3,318,605	261,133,331	18,393,499	11,121,151	0
TOWN	266,124,447	35,789,917	49,166	2,591,750	114,496,546	11,627,679	107,807	892,000
TOTAL	269,162,936	36,670,001	49,166	5,910,355	375,629,877	30,021,178	11,228,958	892,000
<b>HUBBARD</b>								
CITY	524,993	916,333	124,416	3,819,348	59,525,566	8,184,402	8,425,538	577,124
TOWN	79,996,827	20,178,666	20,123,832	298,175,658	367,200,059	20,769,945	502,121	30,326,960
TOTAL	80,521,820	21,094,999	20,248,248	301,995,006	426,725,625	28,954,347	8,927,659	30,904,084
<b>ISANTI</b>								
CITY	1,119,784	1,164,083	0	2,000	177,001,915	12,081,485	21,212,655	0
TOWN	279,956,547	29,656,416	1,399,834	27,230,150	511,930,838	28,333,456	413,606	2,630,352
TOTAL	281,076,331	30,820,499	1,399,834	27,232,150	688,932,753	40,414,941	21,626,261	2,630,352
<b>ITASCA</b>								
CITY	566,337	782,333	1,958,582	14,137,227	328,703,976	28,384,244	24,780,974	649,536
TOWN	63,360,474	3,454,750	42,943,001	288,984,077	673,445,376	26,519,495	452,728	23,033,476
TOTAL	63,926,811	4,237,083	44,901,583	303,121,304	1,002,149,352	54,903,739	25,233,702	23,683,012
<b>JACKSON</b>								
CITY	1,631,648	1,469,999	0	0	99,678,569	7,151,454	5,259,153	242,000
TOWN	450,185,268	269,685,670	0	2,874,862	28,186,047	8,324,036	0	102,242
TOTAL	451,816,916	271,155,669	0	2,874,862	127,864,616	15,475,490	5,259,153	344,242
<b>KANABEC</b>								
CITY	1,859,795	266,501	0	48,250	54,377,906	5,507,136	6,965,772	0
TOWN	147,165,615	17,109,833	5,472,750	42,083,916	167,469,435	16,996,226	293,212	1,212,787
TOTAL	149,025,410	17,376,334	5,472,750	42,132,166	221,847,341	22,503,362	7,258,984	1,212,787

**TABLE 29**  
**1999 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS**  
**BY COUNTY BY CITY AND TOWNSHIP**  
**PART A**

COUNTY	FARM			SEASONAL RESIDENTIAL	RESIDENTIAL			SEASONAL COMMERCIAL
	HOMESTEAD	NON HOMESTEAD	TIMBER		HOMESTEAD	NON HOMESTEAD	APARTMENT	
<b><u>KANDIYOHI</u></b>								
CITY	3,296,212	3,629,417	0	6,642,674	479,785,263	37,734,924	45,319,876	1,022,230
TOWN	414,160,345	164,582,561	804,500	128,557,111	424,679,843	27,204,205	661,356	4,862,790
TOTAL	417,456,557	168,211,978	804,500	135,199,785	904,465,106	64,939,129	45,981,232	5,885,020
<b><u>KITTSON</u></b>								
CITY	1,789,623	551,668	0	136,167	31,887,680	3,577,561	3,134,541	2,242
TOWN	149,025,832	134,061,335	230,667	3,519,418	6,044,224	2,068,356	0	52,424
TOTAL	150,815,455	134,613,003	230,667	3,655,585	37,931,904	5,645,917	3,134,541	54,666
<b><u>KOOCHICHING</u></b>								
CITY	613,415	105,000	452,084	375,341	122,160,382	10,597,137	5,950,201	156,727
TOWN	39,365,426	6,935,249	7,194,917	35,231,971	115,122,626	4,383,363	0	1,663,530
TOTAL	39,978,841	7,040,249	7,647,001	35,607,312	237,283,008	14,980,500	5,950,201	1,820,257
<b><u>LAC QUI PARLE</u></b>								
CITY	550,668	508,834	0	47,417	48,477,298	3,390,326	2,252,040	0
TOWN	281,997,640	126,969,167	0	227,499	18,890,657	3,885,606	0	225,697
TOTAL	282,548,308	127,478,001	0	274,916	67,367,955	7,275,932	2,252,040	225,697
<b><u>LAKE</u></b>								
CITY	0	0	94,166	2,920,265	96,898,948	8,668,901	3,445,066	0
TOWN	1,021,501	35,833	51,554,584	92,766,121	154,623,207	16,578,485	59,000	8,663,470
TOTAL	1,021,501	35,833	51,648,750	95,686,386	251,522,155	25,247,386	3,504,066	8,663,470
<b><u>LAKE OF THE WOODS</u></b>								
CITY	102,914	381,167	17,916	170,500	15,734,060	1,712,985	641,152	0
TOWN	29,464,668	8,082,582	9,095,665	37,162,206	49,801,036	2,491,478	814,306	9,012,895
TOTAL	29,567,582	8,463,749	9,113,581	37,332,706	65,535,096	4,204,463	1,455,458	9,012,895
<b><u>LE SUEUR</u></b>								
CITY	1,520,487	1,391,583	0	6,912,598	331,505,330	19,468,817	14,186,652	531,869
TOWN	352,201,294	83,011,999	0	48,029,440	275,630,408	16,616,385	474,776	4,463,642
TOTAL	353,721,781	84,403,582	0	54,942,038	607,135,738	36,085,202	14,661,428	4,995,511
<b><u>LINCOLN</u></b>								
CITY	2,248,063	520,250	0	130,250	44,837,057	3,212,287	1,883,732	149,618
TOWN	157,708,007	69,440,919	0	6,356,394	13,389,627	3,005,269	0	141,091
TOTAL	159,956,070	69,961,169	0	6,486,644	58,226,684	6,217,556	1,883,732	290,709
<b><u>LYON</u></b>								
CITY	2,146,566	2,396,749	0	17,667	355,526,417	23,934,297	43,998,093	137,697
TOWN	361,520,884	162,750,168	0	18,334	63,679,598	8,131,257	128,508	0
TOTAL	363,667,450	165,146,917	0	36,001	419,206,015	32,065,554	44,126,601	137,697
<b><u>MCLEOD</u></b>								
CITY	1,275,591	1,746,500	0	107,212	597,244,828	22,173,735	41,938,107	705,151
TOWN	396,544,418	89,071,586	0	755,917	188,832,581	11,313,863	20,000	274,182
TOTAL	397,820,009	90,818,086	0	863,129	786,077,409	33,487,598	41,958,107	979,333
<b><u>MAHNOMEN</u></b>								
CITY	506,185	276,750	0	0	20,398,646	1,319,849	1,701,746	0
TOWN	80,955,671	30,067,916	2,814,166	11,782,749	20,322,757	2,243,387	0	705,503
TOTAL	81,461,856	30,344,666	2,814,166	11,782,749	40,721,403	3,563,236	1,701,746	705,503



**TABLE 29**  
**1999 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS**  
**BY COUNTY BY CITY AND TOWNSHIP**  
**PART A**

COUNTY	FARM			SEASONAL RESIDENTIAL	RESIDENTIAL			SEASONAL COMMERCIAL
	HOMESTEAD	NON HOMESTEAD	TIMBER		HOMESTEAD	NON HOMESTEAD	APARTMENT	
<b>MARSHALL</b>								
CITY	961,686	1,032,500	0	12,500	54,570,095	3,732,729	2,954,178	0
TOWN	251,971,616	194,097,914	2,238,166	3,523,167	20,291,465	2,908,278	20,788	8,788
TOTAL	252,933,302	195,130,414	2,238,166	3,535,667	74,861,560	6,641,007	2,974,966	8,788
<b>MARTIN</b>								
CITY	6,935,876	7,155,333	0	457,970	272,794,009	17,457,395	10,711,931	28,485
TOWN	501,346,193	352,467,752	0	875,333	42,892,531	12,089,536	18,424	451,879
TOTAL	508,282,069	359,623,085	0	1,333,303	315,686,540	29,546,931	10,730,355	480,364
<b>MEEKER</b>								
CITY	1,646,543	1,636,001	0	58,917	197,528,198	13,257,267	9,996,190	0
TOWN	331,731,614	90,888,750	0	58,555,739	225,618,207	15,527,804	0	438,248
TOTAL	333,378,157	92,524,751	0	58,614,656	423,146,405	28,785,071	9,996,190	438,248
<b>MILLE LACS</b>								
CITY	1,534,893	145,917	22,083	8,904,182	150,157,823	11,098,657	17,208,219	1,966,828
TOWN	135,913,117	11,040,336	1,752,250	95,854,094	240,194,210	20,244,933	365,333	5,877,230
TOTAL	137,448,010	11,186,253	1,774,333	104,758,276	390,352,033	31,343,590	17,573,552	7,844,058
<b>MORRISON</b>								
CITY	14,193,435	852,417	0	142,668	196,525,038	15,545,895	19,421,446	0
TOWN	358,540,489	28,320,834	2,109,752	112,140,903	276,853,417	12,752,779	365,217	3,225,854
TOTAL	372,733,924	29,173,251	2,109,752	112,283,571	473,378,455	28,298,674	19,786,663	3,225,854
<b>MOWER</b>								
CITY	5,180,582	1,314,334	0	504,977	557,660,300	23,483,082	25,587,767	292,000
TOWN	499,122,835	189,470,997	0	13,750	112,140,720	6,793,060	396,216	780,908
TOTAL	504,303,417	190,785,331	0	518,727	669,801,020	30,276,142	25,983,983	1,072,908
<b>MURRAY</b>								
CITY	2,007,032	754,917	0	1,167	71,890,460	4,580,969	3,198,742	10,606
TOWN	321,043,923	194,328,001	0	24,017,810	35,444,119	4,586,580	0	201,394
TOTAL	323,050,955	195,082,918	0	24,018,977	107,334,579	9,167,549	3,198,742	212,000
<b>NICOLLET</b>								
CITY	3,816,664	2,001,751	0	0	543,518,855	34,175,515	33,149,150	0
TOWN	401,593,141	111,933,666	658,168	1,736,750	111,317,165	8,891,349	0	836,606
TOTAL	405,409,805	113,935,417	658,168	1,736,750	654,836,020	43,066,864	33,149,150	836,606
<b>NOBLES</b>								
CITY	3,332,657	2,619,834	0	522,212	251,508,080	20,672,991	19,430,227	487,212
TOWN	404,515,280	246,249,166	0	0	32,457,179	5,769,175	3,091	0
TOTAL	407,847,937	248,869,000	0	522,212	283,965,259	26,442,166	19,433,318	487,212
<b>NORMAN</b>								
CITY	513,133	254,333	0	0	50,837,276	3,549,100	2,610,146	0
TOWN	209,519,691	141,270,918	141,083	15,500	14,198,174	3,650,874	28,000	41,030
TOTAL	210,032,824	141,525,251	141,083	15,500	65,035,450	7,199,974	2,638,146	41,030
<b>OLMSTED</b>								
CITY	4,958,154	7,859,081	0	1,442,341	2,605,302,805	148,644,490	188,731,381	354,000
TOWN	500,153,041	99,044,417	0	1,312,675	710,882,568	32,111,450	3,120,625	424,606
TOTAL	505,111,195	106,903,498	0	2,755,016	3,316,185,373	180,755,940	191,852,006	778,606

**TABLE 29**  
**1999 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS**  
**BY COUNTY BY CITY AND TOWNSHIP**  
**PART A**

COUNTY	FARM			RESIDENTIAL				SEASONAL COMMERCIAL
	HOMESTEAD	NON HOMESTEAD	TIMBER	SEASONAL RESIDENTIAL	HOMESTEAD	NON HOMESTEAD	APARTMENT	
<b>OTTER TAIL</b>								
CITY	8,544,547	2,403,252	134,749	13,563,652	426,412,510	31,832,803	41,763,067	693,109
TOWN	566,481,680	144,937,336	18,728,662	551,012,682	628,714,998	38,208,362	2,418,166	31,280,370
TOTAL	575,026,227	147,340,588	18,863,411	564,576,334	1,055,127,508	70,041,165	44,181,233	31,973,479
<b>PENNINGTON</b>								
CITY	231,878	144,166	0	89,818	122,476,287	7,780,568	9,427,651	0
TOWN	99,094,590	34,268,001	104,250	135,166	48,665,253	3,374,569	143,879	121,394
TOTAL	99,326,468	34,412,167	104,250	224,984	171,141,540	11,155,137	9,571,530	121,394
<b>PINE</b>								
CITY	22,368,463	2,691,834	279,667	3,988,077	131,666,768	15,859,287	15,817,338	752,727
TOWN	201,661,103	23,639,664	5,562,169	169,883,785	262,710,720	28,477,314	609,943	2,453,927
TOTAL	224,029,566	26,331,498	5,841,836	173,871,862	394,377,488	44,336,601	16,427,281	3,206,654
<b>PIPESTONE</b>								
CITY	5,167,286	1,137,500	0	163,258	100,331,004	8,862,077	3,557,730	22,606
TOWN	188,576,826	108,675,085	0	31,000	14,673,011	2,560,705	0	0
TOTAL	193,744,112	109,812,585	0	194,258	115,004,015	11,422,782	3,557,730	22,606
<b>POLK</b>								
CITY	2,242,368	4,669,835	0	13,417	310,620,396	21,129,079	21,742,877	165,878
TOWN	408,872,592	380,122,581	0	43,149,671	95,802,334	9,641,954	40,794	104,182
TOTAL	411,114,960	384,792,416	0	43,163,088	406,422,730	30,771,033	21,783,671	270,060
<b>POPE</b>								
CITY	533,481	303,001	0	2,763,250	83,924,316	7,314,583	6,363,963	820,249
TOWN	209,945,805	69,230,335	359,583	50,605,476	83,434,246	7,802,994	20,606	2,367,316
TOTAL	210,479,286	69,533,336	359,583	53,368,726	167,358,562	15,117,577	6,384,569	3,187,565
<b>RAMSEY</b>								
CITY	2,217,499	9,093,500	0	6,993,984	13,727,413,994	625,950,859	1,400,295,955	1,851,151
TOWN	0	1,690,667	0	781,372	536,078,615	20,101,500	2,473,200	0
TOTAL	2,217,499	10,784,167	0	7,775,356	14,263,492,609	646,052,359	1,402,769,155	1,851,151
<b>RED LAKE</b>								
CITY	1,276,883	487,916	0	0	22,095,941	958,615	1,770,566	2,485
TOWN	60,873,775	28,068,167	258,833	0	6,889,058	1,247,295	0	33,394
TOTAL	62,150,658	28,556,083	258,833	0	28,984,999	2,205,910	1,770,566	35,879
<b>REDWOOD</b>								
CITY	3,900,265	3,125,417	0	0	173,754,696	10,152,714	10,396,410	0
TOWN	530,366,631	327,332,417	0	23,917	27,368,979	6,544,407	0	317,030
TOTAL	534,266,896	330,457,834	0	23,917	201,123,675	16,697,121	10,396,410	317,030
<b>RENVILLE</b>								
CITY	3,201,130	9,240,667	0	0	152,777,797	8,101,349	9,984,015	0
TOWN	697,716,365	362,975,836	0	960,499	35,853,939	8,265,830	37,818	580,181
TOTAL	700,917,495	372,216,503	0	960,499	188,631,736	16,367,179	10,021,833	580,181
<b>RICE</b>								
CITY	5,030,756	3,560,416	0	0	910,993,213	53,925,491	59,327,902	373,879
TOWN	443,405,197	97,852,835	0	29,338,853	422,790,592	30,304,879	182,444	2,635,454
TOTAL	448,435,953	101,413,251	0	29,338,853	1,333,783,805	84,230,370	59,510,346	3,009,333

**TABLE 29**  
**1999 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS**  
**BY COUNTY BY CITY AND TOWNSHIP**  
**PART A**

COUNTY	FARM			SEASONAL RESIDENTIAL	RESIDENTIAL			SEASONAL COMMERCIAL
	HOMESTEAD	NON HOMESTEAD	TIMBER		HOMESTEAD	NON HOMESTEAD	APARTMENT	
<b>ROCK</b>								
CITY	3,607,421	1,544,250	0	0	119,034,560	8,459,916	6,646,390	0
TOWN	230,671,054	180,991,499	0	0	19,973,761	4,875,228	0	0
TOTAL	234,278,475	182,535,749	0	0	139,008,321	13,335,144	6,646,390	0
<b>ROSEAU</b>								
CITY	534,619	370,584	0	104,750	87,464,946	7,015,205	8,993,175	0
TOWN	196,718,414	53,579,578	1,881,581	10,393,335	109,687,782	8,483,190	1,521,826	555,958
TOTAL	197,253,033	53,950,162	1,881,581	10,498,085	197,152,728	15,498,395	10,515,001	555,958
<b>ST. LOUIS</b>								
CITY	5,972,461	440,584	16,368,500	9,425,825	2,704,789,748	219,721,120	204,226,133	889,930
TOWN	76,228,062	3,607,414	89,492,585	523,241,574	1,383,123,307	52,443,597	1,770,638	31,455,625
TOTAL	82,200,523	4,047,998	105,861,085	532,667,399	4,087,913,055	272,164,717	205,996,771	32,345,555
<b>SCOTT</b>								
CITY	30,149,239	16,644,500	0	7,974,682	2,475,593,382	137,528,190	69,786,641	995,274
TOWN	343,292,038	48,379,500	0	3,988,409	766,582,162	44,286,530	3,505,233	1,944,423
TOTAL	373,441,277	65,024,000	0	11,963,091	3,242,175,544	181,814,720	73,291,874	2,939,697
<b>SHERBURNE</b>								
CITY	46,646,253	10,218,917	0	5,331,849	843,489,294	44,551,508	81,777,076	2,133,454
TOWN	305,371,507	33,590,284	0	39,164,702	861,628,171	53,783,954	448,625	1,220,061
TOTAL	352,017,760	43,809,201	0	44,496,551	1,705,117,465	98,335,462	82,225,701	3,353,515
<b>SIBLEY</b>								
CITY	1,940,050	1,844,417	0	0	140,936,819	6,633,126	4,028,368	39,212
TOWN	474,053,087	163,269,169	0	474,530	78,022,588	9,040,199	446,834	33,697
TOTAL	475,993,137	165,113,586	0	474,530	218,959,407	15,673,325	4,475,202	72,909
<b>STEARNS</b>								
CITY	12,902,530	6,760,166	0	1,637,651	1,827,335,889	82,707,057	226,620,506	1,272,121
TOWN	704,449,033	81,713,250	0	142,463,383	967,313,742	31,523,490	5,642,054	7,749,828
TOTAL	717,351,563	88,473,416	0	144,101,034	2,794,649,631	114,230,547	232,262,560	9,021,949
<b>STEELE</b>								
CITY	1,510,334	4,449,417	0	0	715,766,678	29,546,562	35,431,975	0
TOWN	355,605,069	99,802,601	0	3,674,939	133,709,856	10,589,547	415,572	588,061
TOTAL	357,115,403	104,252,018	0	3,674,939	849,476,534	40,136,109	35,847,547	588,061
<b>STEVENS</b>								
CITY	2,155,853	513,833	0	0	92,513,693	11,518,698	7,325,517	0
TOWN	201,235,802	118,616,336	0	727,334	32,258,892	3,270,773	0	58,909
TOTAL	203,391,655	119,130,169	0	727,334	124,772,585	14,789,471	7,325,517	58,909
<b>SWIFT</b>								
CITY	1,935,636	1,106,417	0	0	92,562,389	7,602,969	5,086,060	0
TOWN	259,019,152	146,666,667	0	229,249	20,373,613	4,667,431	106,917	0
TOTAL	260,954,788	147,773,084	0	229,249	112,936,002	12,270,400	5,192,977	0
<b>TODD</b>								
CITY	1,665,126	165,334	0	2,959,522	113,312,922	8,222,949	7,061,146	1,365,597
TOWN	261,559,456	25,678,667	3,408,581	91,393,690	166,005,903	10,141,665	66,303	3,284,048
TOTAL	263,224,582	25,844,001	3,408,581	94,353,212	279,318,825	18,364,614	7,127,449	4,649,645

**TABLE 29**  
**1999 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS**  
**BY COUNTY BY CITY AND TOWNSHIP**  
**PART A**

COUNTY	FARM			SEASONAL RESIDENTIAL	RESIDENTIAL			SEASONAL COMMERCIAL
	HOMESTEAD	NON HOMESTEAD	TIMBER		HOMESTEAD	NON HOMESTEAD	APARTMENT	
<b>TRAVERSE</b>								
CITY	1,126,181	340,417	0	0	30,053,315	2,933,425	1,921,074	0
TOWN	182,005,613	139,164,635	0	3,925,000	5,825,089	1,939,797	0	54,000
TOTAL	183,131,794	139,505,052	0	3,925,000	35,878,404	4,873,222	1,921,074	54,000
<b>WABASHA</b>								
CITY	5,493,905	2,531,083	35,750	5,481,461	293,135,485	18,107,591	11,345,245	341,394
TOWN	315,946,077	47,478,253	789,500	16,785,433	146,282,563	15,114,201	200,849	1,472,364
TOTAL	321,439,982	50,009,336	825,250	22,266,894	439,418,048	33,221,792	11,546,094	1,813,758
<b>WADENA</b>								
CITY	1,210,896	319,416	0	1,199,159	100,941,788	8,767,529	7,781,073	0
TOWN	95,984,115	12,267,166	634,748	16,079,007	61,012,849	6,530,538	26,121	697,537
TOTAL	97,195,011	12,586,582	634,748	17,278,166	161,954,637	15,298,067	7,807,194	697,537
<b>WASECA</b>								
CITY	671,258	659,833	0	0	246,583,880	15,562,842	14,666,159	76,300
TOWN	358,389,465	137,918,582	0	3,668,652	113,989,871	9,149,225	309,125	325,833
TOTAL	359,060,723	138,578,415	0	3,668,652	360,573,751	24,712,067	14,975,284	402,133
<b>WASHINGTON</b>								
CITY	135,811,423	67,383,250	1,574,334	19,564,181	7,227,455,355	341,565,748	258,052,923	6,899,940
TOWN	145,483,546	30,201,835	2,515,750	40,242,168	1,313,155,579	80,015,991	248,291	1,627,951
TOTAL	281,294,969	97,585,085	4,090,084	59,806,349	8,540,610,934	421,581,739	258,301,214	8,527,891
<b>WATONWAN</b>								
CITY	1,073,586	471,500	0	0	108,507,545	5,943,925	5,456,025	0
TOWN	306,668,020	142,322,249	0	1,318,932	23,409,722	3,945,409	0	251,394
TOTAL	307,741,606	142,793,749	0	1,318,932	131,917,267	9,889,334	5,456,025	251,394
<b>WILKIN</b>								
CITY	3,461,014	2,455,833	0	0	69,510,690	4,075,902	4,554,918	3,818
TOWN	230,650,508	214,132,246	0	0	17,120,826	2,193,036	0	156,848
TOTAL	234,111,522	216,588,079	0	0	86,631,516	6,268,938	4,554,918	160,666
<b>WINONA</b>								
CITY	8,196,862	1,711,749	0	1,277,689	806,992,744	56,886,198	65,610,282	263,676
TOWN	323,495,387	41,970,585	1,352,333	6,454,001	235,170,268	23,600,829	2,444,965	1,140,850
TOTAL	331,692,249	43,682,334	1,352,333	7,731,690	1,042,163,012	80,487,027	68,055,247	1,404,526
<b>WRIGHT</b>								
CITY	72,865,671	16,677,999	0	11,328,023	1,508,072,659	99,607,045	95,157,732	5,608,726
TOWN	547,985,087	72,523,421	0	170,210,697	914,300,790	51,043,977	2,857,048	4,665,029
TOTAL	620,850,758	89,201,420	0	181,538,720	2,422,373,449	150,651,022	98,014,780	10,273,755
<b>YELLOW MEDICINE</b>								
CITY	3,276,330	863,751	0	0	87,581,382	5,622,498	4,351,657	0
TOWN	336,118,681	157,025,004	0	0	26,521,332	4,886,406	20,606	107,030
TOTAL	339,395,011	157,888,755	0	0	114,102,714	10,508,904	4,372,263	107,030
<b>STATE TOTAL</b>								
CITY	905,344,536	459,257,462	35,828,081	912,329,716	116,875,399,040	6,314,479,977	9,515,893,694	136,350,382
TOWN	24,188,994,876	8,702,120,625	456,173,997	5,930,894,642	21,591,271,478	1,373,879,921	54,906,369	389,062,747
TOTAL	25,094,339,412	9,161,378,087	492,002,078	6,843,224,358	138,466,670,518	7,688,359,898	9,570,800,063	525,413,129

**TABLE 29**  
**1999 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS**  
**BY COUNTY BY CITY AND TOWNSHIP**  
**PART B**

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERALS	RAILROAD	ALL OTHER	MARKET VALUE TOTALS		
							REAL	PERSONAL	REAL & PERSONAL
<b><u>AITKIN</u></b>									
CITY	15,533,972	2,462,751	2,000	0	206,764	0	71,969,371	1,112,300	73,081,671
TOWN	7,274,257	385,630	2,434,445	0	1,316,412	47,765	815,855,143	7,136,100	822,991,243
TOTAL	22,808,229	2,848,381	2,436,445	0	1,523,176	47,765	887,824,514	8,248,400	896,072,914
<b><u>ANOKA</u></b>									
CITY	1,065,410,962	740,665,662	22,125,847	0	20,200,819	0	11,922,274,367	175,371,900	12,097,646,267
TOWN	12,059,665	389,875	1,745,000	0	0	0	573,631,648	6,816,400	580,448,048
TOTAL	1,077,470,627	741,055,537	23,870,847	0	20,200,819	0	12,495,906,015	182,188,300	12,678,094,315
<b><u>BECKER</u></b>									
CITY	68,484,869	15,012,512	457,332	0	1,651,088	0	344,249,355	4,697,400	348,946,755
TOWN	12,341,403	2,427,549	5,400,979	0	4,232,882	0	997,375,284	7,078,800	1,004,454,084
TOTAL	80,826,272	17,440,061	5,858,311	0	5,883,970	0	1,341,624,639	11,776,200	1,353,400,839
<b><u>BELTRAMI</u></b>									
CITY	89,935,800	3,487,791	3,122,941	0	1,254,176	0	292,656,676	10,426,500	303,083,176
TOWN	18,746,302	4,747,882	7,408,939	0	1,011,764	0	708,947,309	37,390,500	746,337,809
TOTAL	108,682,102	8,235,673	10,531,880	0	2,265,940	0	1,001,603,985	47,817,000	1,049,420,985
<b><u>BENTON</u></b>									
CITY	80,028,931	69,413,425	6,547,970	0	3,744,206	0	624,299,193	10,556,600	634,855,793
TOWN	21,495,807	2,151,991	7,342,093	0	1,841,470	0	533,518,884	15,324,200	548,843,084
TOTAL	101,524,738	71,565,416	13,890,063	0	5,585,676	0	1,157,818,077	25,880,800	1,183,698,877
<b><u>BIG STONE</u></b>									
CITY	6,763,259	557,912	850,784	0	595,471	0	61,048,990	2,569,400	63,618,390
TOWN	811,830	238,416	1,612,720	0	1,956,118	190,000	234,377,368	1,038,700	235,416,068
TOTAL	7,575,089	796,328	2,463,504	0	2,551,589	190,000	295,426,358	3,608,100	299,034,458
<b><u>BLUE EARTH</u></b>									
CITY	302,342,902	57,127,801	29,484,655	0	2,099,176	0	1,296,974,825	18,288,000	1,315,262,825
TOWN	24,575,782	7,155,953	8,808,124	0	1,751,824	0	1,221,227,452	13,834,700	1,235,062,152
TOTAL	326,918,684	64,283,754	38,292,779	0	3,851,000	0	2,518,202,277	32,122,700	2,550,324,977
<b><u>BROWN</u></b>									
CITY	73,371,624	31,325,643	69,587	0	537,882	0	589,081,568	2,078,300	591,159,868
TOWN	8,124,291	5,738,086	1,505,725	0	886,382	0	689,127,406	2,909,900	692,037,306
TOTAL	81,495,915	37,063,729	1,575,312	0	1,424,264	0	1,278,208,974	4,988,200	1,283,197,174
<b><u>CARLTON</u></b>									
CITY	43,856,356	74,137,701	8,698,807	0	2,774,676	0	469,850,354	13,080,200	482,930,554
TOWN	4,716,964	520,500	33,755,302	0	4,957,822	0	524,499,293	39,332,000	563,831,293
TOTAL	48,573,320	74,658,201	42,454,109	0	7,732,498	0	994,349,647	52,412,200	1,046,761,847
<b><u>CARVER</u></b>									
CITY	236,868,188	226,983,211	1,035,912	0	666,211	0	3,118,661,314	30,134,000	3,148,795,314
TOWN	9,626,034	5,947,331	12,094,939	0	257,083	0	752,196,779	5,570,100	757,766,879
TOTAL	246,494,222	232,930,542	13,130,851	0	923,294	0	3,870,858,093	35,704,100	3,906,562,193
<b><u>CASS</u></b>									
CITY	53,222,175	0	117,262	0	548,382	90,882	483,538,400	6,542,400	490,080,800
TOWN	28,664,529	223,704	14,085,073	0	3,464,058	426,177	1,406,195,180	55,439,500	1,461,634,679
TOTAL	81,886,704	223,704	14,202,335	0	4,012,440	517,059	1,889,733,580	61,981,900	1,951,715,479

**TABLE 29**  
**1999 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS**  
**BY COUNTY BY CITY AND TOWNSHIP**  
**PART B**

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERALS	RAILROAD	ALL OTHER	MARKET VALUE TOTALS		
							REAL	PERSONAL	REAL & PERSONAL
<b>CHIPPEWA</b>									
CITY	29,642,282	9,720,415	10,395,630	0	514,498	0	213,313,653	4,639,900	217,953,553
TOWN	4,196,912	1,868,032	357,704	0	1,820,354	0	507,844,725	3,982,300	511,827,025
TOTAL	33,839,194	11,588,447	10,753,334	0	2,334,852	0	721,158,378	8,622,200	729,780,578
<b>CHISAGO</b>									
CITY	79,070,616	15,021,311	4,416,120	0	307,646	0	789,743,182	17,582,000	807,325,182
TOWN	9,882,022	1,438,061	16,967,881	0	118,666	0	1,015,203,624	24,970,900	1,040,174,524
TOTAL	88,952,638	16,459,372	21,384,001	0	426,312	0	1,804,946,806	42,552,900	1,847,499,706
<b>CLAY</b>									
CITY	122,287,349	33,880,155	203,914	0	5,911,942	0	1,010,613,864	11,245,400	1,021,859,264
TOWN	6,724,867	1,227,468	1,205,798	0	7,451,201	0	712,049,450	5,681,100	717,730,550
TOTAL	129,012,216	35,107,623	1,409,712	0	13,363,143	0	1,722,663,314	16,926,500	1,739,589,814
<b>CLEARWATER</b>									
CITY	8,365,289	1,085,030	301,676	0	476,324	0	39,169,913	528,000	39,697,913
TOWN	1,585,580	0	74,924,884	0	951,618	0	261,200,504	40,345,500	301,546,004
TOTAL	9,950,869	1,085,030	75,226,560	0	1,427,942	0	300,370,417	40,873,500	341,243,917
<b>COOK</b>									
CITY	11,963,208	0	0	0	0	0	64,349,593	73,900	64,423,493
TOWN	6,975,039	0	1,198,470	0	303,412	0	462,686,952	9,546,100	472,233,052
TOTAL	18,938,247	0	1,198,470	0	303,412	0	527,036,545	9,620,000	536,656,545
<b>COTTONWOOD</b>									
CITY	20,712,157	9,324,538	34,824	0	429,118	0	167,901,667	1,683,100	169,584,767
TOWN	1,628,078	7,296,508	1,297,618	0	524,824	0	599,966,779	27,706,600	627,673,379
TOTAL	22,340,235	16,621,046	1,332,442	0	953,942	0	767,868,446	29,389,700	797,258,146
<b>CROW WING</b>									
CITY	264,956,227	13,201,940	3,182,623	10,177	4,092,382	0	1,652,069,718	16,806,500	1,668,876,218
TOWN	50,019,616	5,853,530	10,116,698	35,411	1,517,794	0	1,818,638,384	18,937,700	1,837,576,084
TOTAL	314,975,843	19,055,470	13,299,321	45,588	5,610,176	0	3,470,708,102	35,744,200	3,506,452,302
<b>DAKOTA</b>									
CITY	2,073,744,177	789,794,700	218,793,364	0	12,161,824	0	17,449,084,350	241,150,500	17,690,234,850
TOWN	16,578,903	6,912,180	3,331,010	0	1,118,618	0	941,999,877	20,915,400	962,915,277
TOTAL	2,090,323,080	796,706,880	222,124,374	0	13,280,442	0	18,391,084,227	262,065,900	18,653,150,127
<b>DODGE</b>									
CITY	22,600,725	12,523,075	408,750	0	173,201	0	261,971,057	4,496,600	266,467,657
TOWN	3,341,170	615,000	703,962	0	402,475	0	602,761,700	4,546,100	607,307,800
TOTAL	25,941,895	13,138,075	1,112,712	0	575,676	0	864,732,757	9,042,700	873,775,457
<b>DOUGLAS</b>									
CITY	126,510,972	17,738,945	5,264,530	0	457,706	0	447,093,381	7,034,900	454,128,281
TOWN	36,171,956	188,000	4,872,766	0	588,382	0	1,254,907,570	6,429,900	1,261,337,470
TOTAL	162,682,928	17,926,945	10,137,296	0	1,046,088	0	1,702,000,951	13,464,800	1,715,465,751
<b>FARIBAULT</b>									
CITY	22,997,339	23,651,696	645,113	0	1,240,382	0	218,103,005	3,503,500	221,606,505
TOWN	896,042	2,725,874	2,173,127	0	2,643,294	0	824,740,737	3,729,800	828,470,537
TOTAL	23,893,381	26,377,570	2,818,240	0	3,883,676	0	1,042,843,742	7,233,300	1,050,077,042

**TABLE 29**  
**1999 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS**  
**BY COUNTY BY CITY AND TOWNSHIP**  
**PART B**

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERALS	RAILROAD	ALL OTHER	MARKET VALUE TOTALS		
							REAL	PERSONAL	REAL & PERSONAL
<b>FILLMORE</b>									
CITY	40,846,645	6,540,625	491,349	0	0	0	319,060,878	3,816,900	322,877,778
TOWN	4,676,019	65,206	2,492,993	0	0	0	634,001,590	7,231,700	641,233,290
TOTAL	45,522,664	6,605,831	2,984,342	0	0	0	953,062,468	11,048,600	964,111,068
<b>FREEBORN</b>									
CITY	70,461,776	36,384,653	3,677,999	0	1,268,108	0	579,176,576	11,303,900	590,480,476
TOWN	4,768,303	4,489,439	5,179,440	0	3,156,058	0	819,196,222	23,497,000	842,693,222
TOTAL	75,230,079	40,874,092	8,857,439	0	4,424,166	0	1,398,372,798	34,800,900	1,433,173,698
<b>GOODHUE</b>									
CITY	149,911,047	74,183,764	397,066,261	0	1,882,882	0	1,529,137,865	20,768,200	1,549,906,065
TOWN	12,071,603	1,315,123	917,124	0	445,789	0	1,099,673,340	6,619,300	1,106,292,640
TOTAL	161,982,650	75,498,887	397,983,385	0	2,328,671	0	2,628,811,205	27,387,500	2,656,198,705
<b>GRANT</b>									
CITY	12,010,554	0	144,706	0	520,352	0	65,809,616	3,266,900	69,076,516
TOWN	1,505,715	0	754,088	0	1,402,118	0	358,856,430	4,502,800	363,359,230
TOTAL	13,516,269	0	898,794	0	1,922,470	0	424,666,046	7,769,700	432,435,746
<b>HENNEPIN</b>									
CITY	11,646,734,957	4,179,439,363	249,318,255	0	62,834,735	0	64,831,157,374	957,266,679	65,788,424,053
TOWN	12,663,694	16,294,147	1,392,617	0	163,794	0	175,392,016	1,822,300	177,214,316
TOTAL	11,659,398,651	4,195,733,510	250,710,872	0	62,998,529	0	65,006,549,390	959,088,979	65,965,638,369
<b>HOUSTON</b>									
CITY	32,848,758	2,456,145	498,333	0	176,880	0	333,865,275	4,180,400	338,045,675
TOWN	5,565,008	458,460	2,259,317	0	911,673	0	440,873,770	7,879,900	448,753,670
TOTAL	38,413,766	2,914,605	2,757,650	0	1,088,553	0	774,739,045	12,060,300	786,799,345
<b>HUBBARD</b>									
CITY	34,869,737	16,360,488	116,498	0	0	0	133,444,443	3,851,400	137,295,843
TOWN	15,249,244	11,873,588	5,681,052	0	715,206	0	870,793,158	25,046,100	895,839,258
TOTAL	50,118,981	28,234,076	5,797,550	0	715,206	0	1,004,237,601	28,897,500	1,033,135,101
<b>ISANTI</b>									
CITY	60,954,411	6,079,206	2,098,882	0	878,618	0	282,593,039	5,504,200	288,097,239
TOWN	10,756,327	335,236	3,742,676	0	1,171,530	0	897,556,968	6,951,600	904,508,568
TOTAL	71,710,738	6,414,442	5,841,558	0	2,050,148	0	1,180,150,007	12,455,800	1,192,605,807
<b>ITASCA</b>									
CITY	97,261,511	51,686,525	236,421,714	203,088	2,864,940	0	788,400,987	16,046,500	804,447,487
TOWN	14,488,830	9,886,587	38,454,826	160,089	5,135,882	0	1,190,319,591	74,148,300	1,264,467,891
TOTAL	111,750,341	61,573,112	274,876,540	363,177	8,000,822	0	1,978,720,578	90,194,800	2,068,915,378
<b>JACKSON</b>									
CITY	21,902,908	30,000	23,088	0	258,706	0	137,647,525	1,453,700	139,101,225
TOWN	3,003,842	16,755,084	5,041,475	0	948,676	0	785,107,202	12,549,000	797,656,202
TOTAL	24,906,750	16,785,084	5,064,563	0	1,207,382	0	922,754,727	14,002,700	936,757,427
<b>KANABEC</b>									
CITY	19,214,406	6,843,020	49,794	0	124,588	0	95,257,168	1,552,600	96,809,768
TOWN	5,935,376	430,703	37,704	0	268,294	0	404,475,851	687,900	405,163,751
TOTAL	25,149,782	7,273,723	87,498	0	392,882	0	499,733,019	2,240,500	501,973,519

**TABLE 29**  
**1999 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS**  
**BY COUNTY BY CITY AND TOWNSHIP**  
**PART B**

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERALS	RAILROAD	ALL OTHER	MARKET VALUE TOTALS		
							REAL	PERSONAL	REAL & PERSONAL
<b>KANDIYOHI</b>									
CITY	123,438,122	32,607,021	1,256,574	0	3,586,412	0	738,318,725	6,980,500	745,299,225
TOWN	22,187,825	4,480,912	2,049,711	0	3,009,910	0	1,197,241,069	8,227,500	1,205,468,569
TOTAL	145,625,947	37,087,933	3,306,285	0	6,596,322	0	1,935,559,794	15,208,000	1,950,767,794
<b>KITTSOON</b>									
CITY	6,351,704	125,245	874,865	0	638,323	0	49,069,619	4,731,600	53,801,219
TOWN	1,392,278	1,000	41,572,731	0	3,257,648	0	341,225,913	52,847,800	394,073,713
TOTAL	7,743,982	126,245	42,447,596	0	3,895,971	0	390,295,532	57,579,400	447,874,932
<b>KOOCHICHING</b>									
CITY	26,115,698	56,276,498	4,651,559	0	2,760,706	0	230,214,748	4,944,500	235,159,248
TOWN	2,708,656	262,833	2,139,646	0	5,010,583	0	220,018,800	5,403,700	225,422,500
TOTAL	28,824,354	56,539,331	6,791,205	0	7,771,289	0	450,233,548	10,348,200	460,581,748
<b>LAC QUI PARLE</b>									
CITY	6,453,382	6,266,530	260,772	0	289,382	0	68,496,649	3,288,300	71,784,949
TOWN	1,364,332	2,707,676	915,691	0	1,878,942	0	439,062,907	3,013,900	442,076,807
TOTAL	7,817,714	8,974,206	1,176,463	0	2,168,324	0	507,559,556	6,302,200	513,861,756
<b>LAKE</b>									
CITY	19,298,455	810,960	462,917	0	777,206	0	133,376,884	1,941,800	135,318,684
TOWN	5,956,588	5,616,064	3,544,725	0	8,053,206	0	348,472,784	4,348,500	352,821,284
TOTAL	25,255,043	6,427,024	4,007,642	0	8,830,412	0	481,849,668	6,290,300	488,139,968
<b>LAKE OF THE WOODS</b>									
CITY	7,549,117	3,110,500	283,998	0	174,500	0	29,878,809	883,200	30,762,009
TOWN	2,043,002	732,877	829,206	0	678,912	0	150,208,833	837,000	151,045,833
TOTAL	9,592,119	3,843,377	1,113,204	0	853,412	0	180,087,642	1,720,200	181,807,842
<b>LE SUEUR</b>									
CITY	36,989,084	28,827,185	2,345,614	0	981,882	0	444,661,101	4,732,400	449,393,501
TOWN	8,545,638	9,333,059	1,123,546	0	1,113,794	0	800,543,981	8,807,800	809,351,781
TOTAL	45,534,722	38,160,244	3,469,160	0	2,095,676	0	1,245,205,082	13,540,200	1,258,745,282
<b>LINCOLN</b>									
CITY	5,791,041	1,427,559	530,323	0	89,118	0	60,819,298	1,039,000	61,858,298
TOWN	717,543	69,292	7,706,618	0	547,588	0	259,082,348	44,983,200	304,065,548
TOTAL	6,508,584	1,496,851	8,236,941	0	636,706	0	319,901,646	46,022,200	365,923,846
<b>LYON</b>									
CITY	80,046,360	58,610,231	997,677	0	1,273,264	0	569,085,018	6,379,800	575,464,818
TOWN	4,497,414	509,912	19,863,028	0	2,756,736	0	623,855,839	23,868,700	647,724,539
TOTAL	84,543,774	59,120,143	20,860,705	0	4,030,000	0	1,192,940,857	30,248,500	1,223,189,357
<b>MCLEOD</b>									
CITY	92,081,988	51,897,221	372,083	0	442,706	0	809,985,122	3,425,700	813,410,822
TOWN	8,754,301	818,417	1,081,505	0	270,970	0	697,737,740	3,378,900	701,116,640
TOTAL	100,836,289	52,715,638	1,453,588	0	713,676	0	1,507,722,862	6,804,600	1,514,527,462
<b>MAHNOMEN</b>									
CITY	11,455,677	0	138,621	0	106,794	0	35,904,268	2,395,100	38,299,368
TOWN	3,935,129	0	452,176	0	656,294	0	153,935,748	987,400	154,923,148
TOTAL	15,390,806	0	590,797	0	763,088	0	189,840,016	3,382,500	193,222,516



**TABLE 29**  
**1999 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS**  
**BY COUNTY BY CITY AND TOWNSHIP**  
**PART B**

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERALS	RAILROAD	ALL OTHER	MARKET VALUE TOTALS		
							REAL	PERSONAL	REAL & PERSONAL
<b>MARSHALL</b>									
CITY	10,949,357	121,375	121,500	0	632,492	0	75,088,412	4,275,900	79,364,312
TOWN	3,116,020	0	25,306,794	0	3,012,849	0	506,495,845	65,014,800	571,510,645
TOTAL	14,065,377	121,375	25,428,294	0	3,645,341	0	581,584,257	69,290,700	650,874,957
<b>MARTIN</b>									
CITY	59,984,259	18,044,936	348,324	0	1,112,472	0	395,030,990	4,530,500	399,561,490
TOWN	1,892,288	2,191,370	31,695,788	0	1,684,030	0	947,605,124	33,689,300	981,294,424
TOTAL	61,876,547	20,236,306	32,044,112	0	2,796,502	0	1,342,636,114	38,219,800	1,380,855,914
<b>MEEKER</b>									
CITY	29,283,966	15,747,671	339,256	0	884,382	0	270,378,391	4,062,500	274,440,891
TOWN	7,898,962	677,259	1,434,899	0	1,914,086	0	734,685,568	7,903,700	742,589,268
TOTAL	37,182,928	16,424,930	1,774,155	0	2,798,468	0	1,005,063,959	11,966,200	1,017,030,159
<b>MILLE LACS</b>									
CITY	29,893,567	7,691,010	1,081,706	0	0	0	229,704,885	5,530,700	235,235,585
TOWN	14,195,231	48,792	4,369,606	0	0	0	529,855,132	7,588,800	537,443,932
TOTAL	44,088,798	7,739,802	5,451,312	0	0	0	759,560,017	13,119,500	772,679,517
<b>MORRISON</b>									
CITY	54,512,571	12,426,848	3,236,264	0	1,759,618	0	318,616,200	7,688,200	326,304,400
TOWN	13,243,770	0	10,878,795	0	2,892,824	0	821,324,634	15,857,600	837,182,234
TOTAL	67,756,341	12,426,848	14,115,059	0	4,652,442	0	1,139,940,834	23,545,800	1,163,486,634
<b>MOWER</b>									
CITY	86,671,867	44,584,248	1,951,000	0	486,912	0	747,717,069	3,901,500	751,618,569
TOWN	7,571,163	163,500	3,444,473	0	942,083	0	820,839,705	13,836,500	834,676,205
TOTAL	94,243,030	44,747,748	5,395,473	0	1,428,995	0	1,568,556,774	17,738,000	1,586,294,774
<b>MURRAY</b>									
CITY	10,890,062	3,059,171	0	0	0	0	96,393,126	2,302,800	98,695,926
TOWN	3,231,915	726,174	5,000	0	0	0	583,584,916	14,401,000	597,985,916
TOTAL	14,121,977	3,785,345	5,000	0	0	0	679,978,042	16,703,800	696,681,842
<b>NICOLLET</b>									
CITY	61,988,873	60,800,645	823,847	0	0	0	740,275,300	6,159,900	746,435,200
TOWN	1,456,245	1,664,328	2,481,171	0	0	0	642,568,589	4,174,100	646,742,689
TOTAL	63,445,118	62,464,973	3,305,018	0	0	0	1,382,843,889	10,334,000	1,393,177,889
<b>NOBLES</b>									
CITY	57,249,271	26,651,178	178,082	0	841,412	0	383,493,156	3,735,800	387,228,956
TOWN	3,768,989	2,382,172	1,094,215	0	659,794	0	696,899,061	2,652,300	699,551,361
TOTAL	61,018,260	29,033,350	1,272,297	0	1,501,206	0	1,080,392,217	6,388,100	1,086,780,317
<b>NORMAN</b>									
CITY	8,784,264	0	332,294	0	903,873	0	67,784,419	1,106,400	68,890,819
TOWN	2,279,299	0	4,578,000	0	793,001	0	376,515,570	2,197,200	378,712,770
TOTAL	11,063,563	0	4,910,294	0	1,696,874	0	444,299,989	3,303,600	447,603,589
<b>OLMSTED</b>									
CITY	768,482,006	83,957,699	2,716,884	0	702,088	0	3,813,150,929	25,608,400	3,838,759,329
TOWN	22,068,101	2,673,637	12,565,991	0	567,294	0	1,384,924,405	10,361,900	1,395,286,700
TOTAL	790,550,107	86,631,336	15,282,875	0	1,269,382	0	5,198,075,334	35,970,300	5,234,045,634

**TABLE 29**  
**1999 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS**  
**BY COUNTY BY CITY AND TOWNSHIP**  
**PART B**

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERALS	RAILROAD	ALL OTHER	MARKET VALUE TOTALS		
							REAL	PERSONAL	REAL & PERSONAL
<b>OTTER TAIL</b>									
CITY	129,334,071	23,979,101	36,880,233	0	1,880,887	0	717,421,981	19,688,800	737,110,781
TOWN	21,575,687	351,214	12,185,449	0	6,241,970	0	2,022,136,576	10,785,100	2,032,921,676
TOTAL	150,909,758	24,330,315	49,065,682	0	8,122,857	0	2,739,558,557	30,473,900	2,770,032,457
<b>PENNINGTON</b>									
CITY	28,845,988	5,975,639	0	0	106,083	0	175,078,078	3,541,900	178,619,978
TOWN	3,082,600	0	2,500,201	0	210,667	0	191,700,570	31,358,500	223,059,070
TOTAL	31,928,588	5,975,639	2,500,201	0	316,750	0	366,778,648	34,900,400	401,679,048
<b>PINE</b>									
CITY	65,121,431	3,376,586	1,666,345	0	1,775,854	0	265,364,377	9,467,600	274,831,977
TOWN	8,370,072	200,292	5,186,002	0	4,063,881	0	712,818,872	12,774,600	725,593,472
TOTAL	73,491,503	3,576,878	6,852,347	0	5,839,735	0	978,183,249	22,242,200	1,000,425,449
<b>PIPESTONE</b>									
CITY	19,759,468	8,319,252	1,465,375	0	670,294	0	149,455,850	5,932,500	155,388,350
TOWN	1,274,002	2,664,440	888,966	0	1,890,764	0	321,234,799	17,672,800	338,907,599
TOTAL	21,033,470	10,983,692	2,354,341	0	2,561,058	0	470,690,649	23,605,300	494,295,949
<b>POLK</b>									
CITY	62,625,144	16,708,263	1,002,177	0	2,426,470	0	443,345,904	13,477,600	456,823,504
TOWN	6,862,308	6,353,706	8,855,758	0	7,148,764	0	966,954,644	33,089,500	1,000,044,144
TOTAL	69,487,452	23,061,969	9,857,935	0	9,575,234	0	1,410,300,548	46,567,100	1,456,867,648
<b>POPE</b>									
CITY	15,235,098	1,828,713	490,825	0	427,051	0	120,004,530	6,378,200	126,382,730
TOWN	3,940,960	1,336,535	860,081	0	1,260,615	1,176	431,165,728	6,756,000	437,921,728
TOTAL	19,176,058	3,165,248	1,350,906	0	1,687,666	1,176	551,170,258	13,134,200	564,304,458
<b>RAMSEY</b>									
CITY	3,230,848,015	909,503,175	106,761,683	0	42,605,062	0	20,063,534,877	416,516,100	20,480,050,977
TOWN	32,932,631	33,723,641	1,904,564	0	1,810,735	0	631,496,925	2,932,300	634,429,225
TOTAL	3,263,780,646	943,226,816	108,666,247	0	44,415,797	0	20,695,031,802	419,448,400	21,114,480,202
<b>RED LAKE</b>									
CITY	3,572,921	243,211	481,238	0	105,706	0	30,995,482	3,998,500	34,993,982
TOWN	491,735	0	7,882,882	0	393,794	0	106,138,933	21,758,700	127,897,633
TOTAL	4,064,656	243,211	8,364,120	0	499,500	0	137,134,415	25,757,200	162,891,615
<b>REDWOOD</b>									
CITY	31,519,099	12,227,723	650,821	0	147,005	0	245,874,150	3,387,300	249,261,450
TOWN	4,395,997	1,860,706	1,861,616	0	527,671	0	900,599,371	2,161,500	902,760,871
TOTAL	35,915,096	14,088,429	2,512,437	0	674,676	0	1,146,473,521	5,548,800	1,152,022,321
<b>RENVILLE</b>									
CITY	22,077,770	20,559,184	1,413,078	0	253,176	0	227,608,166	3,570,400	231,178,566
TOWN	3,144,871	21,123,587	5,058,970	0	590,057	0	1,136,307,953	6,966,100	1,143,274,053
TOTAL	25,222,641	41,682,771	6,472,048	0	843,233	0	1,363,916,119	10,536,500	1,374,452,619
<b>RICE</b>									
CITY	151,527,568	39,429,348	1,919,770	0	2,055,676	0	1,228,144,019	14,128,800	1,242,272,819
TOWN	7,135,619	965,088	8,703,706	0	994,264	0	1,044,308,931	15,614,700	1,059,923,631
TOTAL	158,663,187	40,394,436	10,623,476	0	3,049,940	0	2,272,452,950	29,743,500	2,302,196,450

**TABLE 29**  
**1999 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS**  
**BY COUNTY BY CITY AND TOWNSHIP**  
**PART B**

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERALS	RAILROAD	ALL OTHER	MARKET VALUE TOTALS		
							REAL	PERSONAL	REAL & PERSONAL
<b>ROCK</b>									
CITY	20,115,734	8,794,359	6,442	0	144,093	0	168,353,165	1,478,100	169,831,265
TOWN	1,448,876	1,969,095	1,778,704	0	1,298,053	0	443,006,270	1,044,000	444,050,270
TOTAL	21,564,610	10,763,454	1,785,146	0	1,442,146	0	611,359,435	2,522,100	613,881,535
<b>ROSEAU</b>									
CITY	29,010,407	13,800,589	1,493,420	0	290,049	0	149,077,744	3,608,300	152,686,044
TOWN	3,771,420	629,585	14,340,962	0	870,702	0	402,434,333	7,404,700	409,839,033
TOTAL	32,781,827	14,430,174	15,834,382	0	1,160,751	0	551,512,077	11,013,000	562,525,077
<b>ST. LOUIS</b>									
CITY	561,213,895	133,112,764	83,611,360	2,624,882	29,902,641	0	3,972,299,843	94,532,600	4,066,832,443
TOWN	26,675,472	15,418,312	42,061,437	595,324	44,763,736	0	2,290,877,083	94,107,900	2,384,984,983
TOTAL	587,889,367	148,531,076	125,672,797	3,220,206	74,666,377	0	6,263,176,926	188,640,500	6,451,817,426
<b>SCOTT</b>									
CITY	249,607,152	238,685,220	18,932,760	0	2,941,377	0	3,248,838,417	32,362,700	3,281,201,117
TOWN	24,835,457	6,824,012	4,879,357	0	2,151,412	0	1,250,668,533	11,156,300	1,261,824,833
TOTAL	274,442,609	245,509,232	23,812,117	0	5,092,789	0	4,499,506,950	43,519,000	4,543,025,950
<b>SHERBURNE</b>									
CITY	174,093,609	70,285,321	638,131,226	0	2,737,176	0	1,919,395,683	22,734,700	1,942,130,383
TOWN	31,703,534	1,940,500	5,018,486	0	2,775,294	0	1,336,645,118	22,443,800	1,359,088,918
TOTAL	205,797,143	72,225,821	643,149,712	0	5,512,470	0	3,256,040,801	45,178,500	3,301,219,301
<b>SIBLEY</b>									
CITY	14,614,102	11,309,950	1,001,179	0	0	0	182,347,223	2,423,700	184,770,923
TOWN	2,035,004	1,555,291	1,013,534	0	0	0	729,943,933	3,024,100	732,968,033
TOTAL	16,649,106	12,865,241	2,014,713	0	0	0	912,291,156	5,447,800	917,738,956
<b>STEARNS</b>									
CITY	581,878,794	148,856,124	4,627,904	0	4,253,322	0	2,898,852,064	41,966,000	2,940,818,064
TOWN	53,156,895	11,395,372	6,334,240	0	2,009,410	0	2,013,750,697	19,987,900	2,033,738,597
TOTAL	635,035,689	160,251,496	10,962,144	0	6,262,732	0	4,912,602,761	61,953,900	4,974,556,661
<b>STEELE</b>									
CITY	118,819,746	70,738,820	4,845,912	0	1,583,118	0	982,692,562	2,485,100	985,177,662
TOWN	9,877,293	3,925,067	3,197,968	0	2,214,234	0	623,600,207	15,737,200	639,337,407
TOTAL	128,697,039	74,663,887	8,043,880	0	3,797,352	0	1,606,292,769	18,222,300	1,624,515,069
<b>STEVENS</b>									
CITY	24,329,905	1,737,838	619,096	0	1,000,706	0	141,715,139	5,232,400	146,947,539
TOWN	2,788,420	0	1,162,041	0	2,513,382	0	362,631,889	4,000,900	366,632,789
TOTAL	27,118,325	1,737,838	1,781,137	0	3,514,088	0	504,347,028	9,233,300	513,580,328
<b>SWIFT</b>									
CITY	40,506,861	1,647,194	294,964	0	1,113,384	0	151,855,874	3,864,300	155,720,174
TOWN	5,528,671	4,591,326	4,690,030	0	2,257,945	0	448,131,001	5,481,500	453,612,501
TOTAL	46,035,532	6,238,520	4,984,994	0	3,371,329	0	599,986,875	9,345,800	609,332,675
<b>TODD</b>									
CITY	27,040,303	3,122,282	307,912	0	469,940	0	165,693,033	4,234,600	169,927,633
TOWN	3,773,074	29,334	4,373,530	0	3,023,618	0	572,737,869	6,855,300	579,593,167
TOTAL	30,813,377	3,151,616	4,681,442	0	3,493,558	0	738,430,902	11,089,900	749,520,802

**TABLE 29**  
**1999 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS**  
**BY COUNTY BY CITY AND TOWNSHIP**  
**PART B**

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERALS	RAILROAD	ALL OTHER	MARKET VALUE TOTALS		
							REAL	PERSONAL	REAL & PERSONAL
<b>TRAVERSE</b>									
CITY	4,786,778	2,144,585	535,579	0	148,664	0	43,990,018	1,515,700	45,505,718
TOWN	555,251	261,206	1,688,720	0	437,789	0	335,857,100	4,442,800	340,299,900
TOTAL	5,342,029	2,405,791	2,224,299	0	586,453	0	379,847,118	5,958,500	385,805,618
<b>WABASHA</b>									
CITY	42,423,498	15,168,778	928,168	0	550,824	0	395,543,182	6,125,500	401,668,682
TOWN	4,467,590	0	1,386,128	0	559,972	0	550,482,930	2,755,700	553,238,630
TOTAL	46,891,088	15,168,778	2,314,296	0	1,110,796	0	946,026,112	8,881,200	954,907,312
<b>WADENA</b>									
CITY	26,108,819	4,172,146	937,706	0	1,067,206	0	152,505,738	5,189,400	157,695,138
TOWN	1,952,456	176,417	3,704,116	0	1,051,294	0	200,116,364	9,704,400	209,820,764
TOTAL	28,061,275	4,348,563	4,641,822	0	2,118,500	0	352,622,102	14,893,800	367,515,902
<b>WASECA</b>									
CITY	32,505,642	15,048,666	1,449,553	0	275,086	0	327,499,219	3,078,700	330,577,919
TOWN	2,396,823	1,939,380	1,851,937	0	751,264	0	630,690,157	7,787,900	638,478,057
TOTAL	34,902,465	16,988,046	3,301,490	0	1,026,350	0	958,189,376	10,866,600	969,055,976
<b>WASHINGTON</b>									
CITY	1,021,932,904	59,360,706	104,788,565	0	4,115,469	0	9,248,504,798	128,139,700	9,376,644,498
TOWN	23,141,344	315,324	581,210	0	1,848,118	0	1,639,377,107	20,557,500	1,659,934,607
TOTAL	1,045,074,248	59,676,030	105,369,775	0	5,963,587	0	10,887,881,905	148,697,200	11,036,579,105
<b>WATONWAN</b>									
CITY	17,621,527	13,728,653	45,500	0	672,912	0	153,521,173	1,801,000	155,322,173
TOWN	1,763,160	2,292,495	989,598	0	1,037,530	0	483,998,509	5,074,500	489,073,009
TOTAL	19,384,687	16,021,148	1,035,098	0	1,710,442	0	637,519,682	6,875,500	644,395,182
<b>WILKIN</b>									
CITY	12,885,605	0	48,030	0	1,100,971	0	98,096,781	2,921,600	101,018,381
TOWN	3,074,637	0	308,159	0	3,763,264	0	471,399,524	2,599,100	473,998,624
TOTAL	15,960,242	0	356,189	0	4,864,235	0	569,496,305	5,520,700	575,017,005
<b>WINONA</b>									
CITY	151,111,120	65,754,715	4,144,118	0	1,720,382	0	1,163,669,535	16,769,200	1,180,438,735
TOWN	7,330,409	1,099,625	1,613,249	0	1,171,882	0	646,844,383	2,047,000	648,891,383
TOTAL	158,441,529	66,854,340	5,757,367	0	2,892,264	0	1,810,513,918	18,816,200	1,829,330,118
<b>WRIGHT</b>									
CITY	216,684,969	55,485,001	270,131,865	0	2,952,116	0	2,354,571,806	27,418,200	2,381,990,006
TOWN	22,217,017	3,449,287	52,645,570	0	2,613,440	0	1,844,511,363	20,311,800	1,864,823,163
TOTAL	238,901,986	58,934,288	322,777,435	0	5,565,556	0	4,199,083,169	47,730,000	4,246,813,169
<b>YELLOW MEDICINE</b>									
CITY	15,780,703	5,317,447	380,215	0	503,530	0	123,677,513	3,793,400	127,470,913
TOWN	1,760,622	2,258,050	1,578,943	0	1,858,000	0	532,134,674	4,875,200	537,009,874
TOTAL	17,541,325	7,575,497	1,959,158	0	2,361,530	0	655,812,187	8,668,600	664,480,787
<b>STATE TOTAL</b>									
CITY	25,743,485,426	9,020,585,087	2,519,363,699	2,838,147	259,293,455	90,882	172,700,539,584	2,634,019,779	175,334,559,363
TOWN	847,405,606	283,663,304	669,515,998	790,824	197,239,538	665,118	64,686,585,043	1,297,249,100	65,983,834,143
TOTAL	26,590,891,032	9,304,248,391	3,188,879,697	3,628,971	456,532,993	756,000	237,387,124,627	3,931,268,879	241,318,393,506

**TABLE 30**  
**GREEN ACRES EFFECT ON FARM LAND MARKET VALUE**  
**TAXES PAYABLE 2000**

COUNTY	FARM LAND MARKET VALUE			
	NUMBER OF GREEN ACRES	BEFORE GREEN ACRES REDUCTION	AFTER GREEN ACRES REDUCTION	GREEN ACRES REDUCTION
AITKIN	0	\$ 79,328,200	\$ 79,328,200	0
ANOKA	49,958	217,147,100	121,208,700	95,938,400
BECKER	2,247	221,847,635	220,275,035	1,572,600
BELTRAMI	42	89,948,475	89,936,275	12,200
BENTON	0	166,662,650	166,662,650	0
BIG STONE	0	187,287,460	187,287,460	0
BLUE EARTH	192	708,517,220	707,932,900	584,320
BROWN	0	520,089,100	520,089,100	0
CARLTON	0	58,518,900	58,518,900	0
CARVER	27,401	330,000,400	278,510,700	51,489,700
CASS	0	73,699,200	73,699,200	0
CHIPPEWA	2,764	411,217,300	409,609,800	1,607,500
CHISAGO	131,239	253,282,300	178,378,100	74,904,200
CLAY	1,108	459,144,400	458,755,800	388,600
CLEARWATER	0	70,660,145	70,660,145	0
COOK	0	1,662,200	1,662,200	0
COTTONWOOD	0	504,980,700	504,980,700	0
CROW WING	0	97,567,700	97,567,700	0
DAKOTA	121,824	471,752,900	334,935,300	136,817,600
DODGE	0	403,789,220	403,789,220	0
DOUGLAS	4,301	214,888,040	212,465,340	2,422,700
FARIBAULT	0	728,160,300	728,160,300	0
FILLMORE	0	537,665,330	537,665,330	0
FREEBORN	0	631,446,687	631,446,687	0
GOODHUE	450	570,605,850	570,333,450	272,400
GRANT	0	284,228,400	284,228,400	0
HENNEPIN	41,027	456,785,600	248,895,700	207,889,900
HOUSTON	0	259,655,396	259,655,396	0
HUBBARD	4,999	70,141,200	69,063,400	1,077,800
ISANTI	157,638	276,190,700	173,898,800	102,291,900
ITASCA	0	33,161,600	33,161,600	0
JACKSON	0	656,827,722	656,827,722	0
KANABEC	0	109,851,650	109,851,650	0
KANDIYOHI	3,989	478,508,590	477,995,290	513,300
KITSON	0	255,601,150	255,601,150	0
KOOCHICHING	0	29,806,600	29,806,600	0
LAC QUI PARLE	0	369,576,900	369,576,900	0
LAKE	0	517,300	517,300	0
LAKE OF WOODS	1,039	27,194,600	25,786,400	1,408,200
LE SUEUR	32	356,123,600	356,041,700	81,900
LINCOLN	0	186,491,970	186,491,970	0
LYON	2,244	455,608,750	448,449,050	7,159,700
MCLEOD	0	397,273,950	397,273,950	0
MAHNOMEN	0	92,906,909	92,906,909	0
MARSHALL	0	390,559,061	390,559,061	0

**TABLE 30**  
**GREEN ACRES EFFECT ON FARM LAND MARKET VALUE**  
**TAXES PAYABLE 2000**

COUNTY	NUMBER OF GREEN ACRES	FARM LAND MARKET VALUE		
		BEFORE GREEN ACRES REDUCTION	AFTER GREEN ACRES REDUCTION	GREEN ACRES REDUCTION
MARTIN	11	\$ 858,783,920	\$ 858,783,920	0
MEEKER	0	329,825,800	329,825,800	0
MILLE LACS	0	90,416,188	90,416,188	0
MORRISON	6,225	250,290,495	245,691,995	4,598,500
MOWER	0	614,014,600	614,014,600	0
MURRAY	0	468,311,898	468,311,898	0
NICOLLET	1,149	456,047,100	452,319,900	3,727,200
NOBLES	15	585,101,500	584,785,500	316,000
NORMAN	0	317,187,400	317,187,400	0
OLMSTED	0	440,261,440	440,261,440	0
OTTER TAIL	0	549,295,100	549,295,100	0
PENNINGTON	0	99,341,800	99,341,800	0
PINE	4,628	158,000,970	156,462,770	1,538,200
PIPESTONE	0	252,299,300	252,299,300	0
POLK	0	701,463,010	701,463,010	0
POPE	0	236,956,350	236,956,350	0
RAMSEY	320	26,436,100	15,364,500	11,071,600
RED LAKE	0	71,624,400	71,624,400	0
REDWOOD	0	839,336,595	839,336,595	0
RENVILLE	0	994,023,400	994,023,400	0
RICE	42,910	463,170,553	446,479,753	16,690,800
ROCK	0	409,649,500	409,649,500	0
ROSEAU	0	182,165,000	182,165,000	0
ST LOUIS	0	42,745,600	42,745,600	0
SCOTT	88,845	308,658,350	283,978,350	24,680,000
SHERBURNE	152,331	318,406,404	170,761,104	147,645,300
SIBLEY	0	590,525,622	590,525,622	0
STEARNS	944	504,775,215	503,160,015	1,615,200
STEELE	411	387,159,915	385,865,515	1,294,400
STEVENS	0	284,802,600	284,802,600	0
SWIFT	0	371,816,563	371,816,563	0
TODD	0	188,762,745	188,762,745	0
TRAVERSE	0	300,428,300	300,428,300	0
WABASHA	1,306	309,463,000	307,052,700	2,410,300
WADENA	0	72,917,900	72,917,900	0
WASECA	0	446,358,380	446,358,380	0
WASHINGTON	66,886	488,936,920	258,223,520	230,713,400
WATONWAN	0	408,767,720	408,767,720	0
WILKIN	0	448,601,900	448,601,900	0
WINONA	58	329,375,200	328,914,600	460,600
WRIGHT	317,932	664,086,960	411,964,960	252,122,000
YELLOW MEDICINE	0	456,881,120	456,881,120	0
<b>STATEWIDE TOTAL</b>	<b>1,236,465</b>	<b>29,514,353,893</b>	<b>28,129,037,473</b>	<b>1,385,316,420</b>

# Total Net Tax Capacity Value of Real and Personal Property By Legal Class for Assessment Year 1999

Total Net Tax Capacity Value = \$3,840,430,051

## Real Property

## Personal Property



122

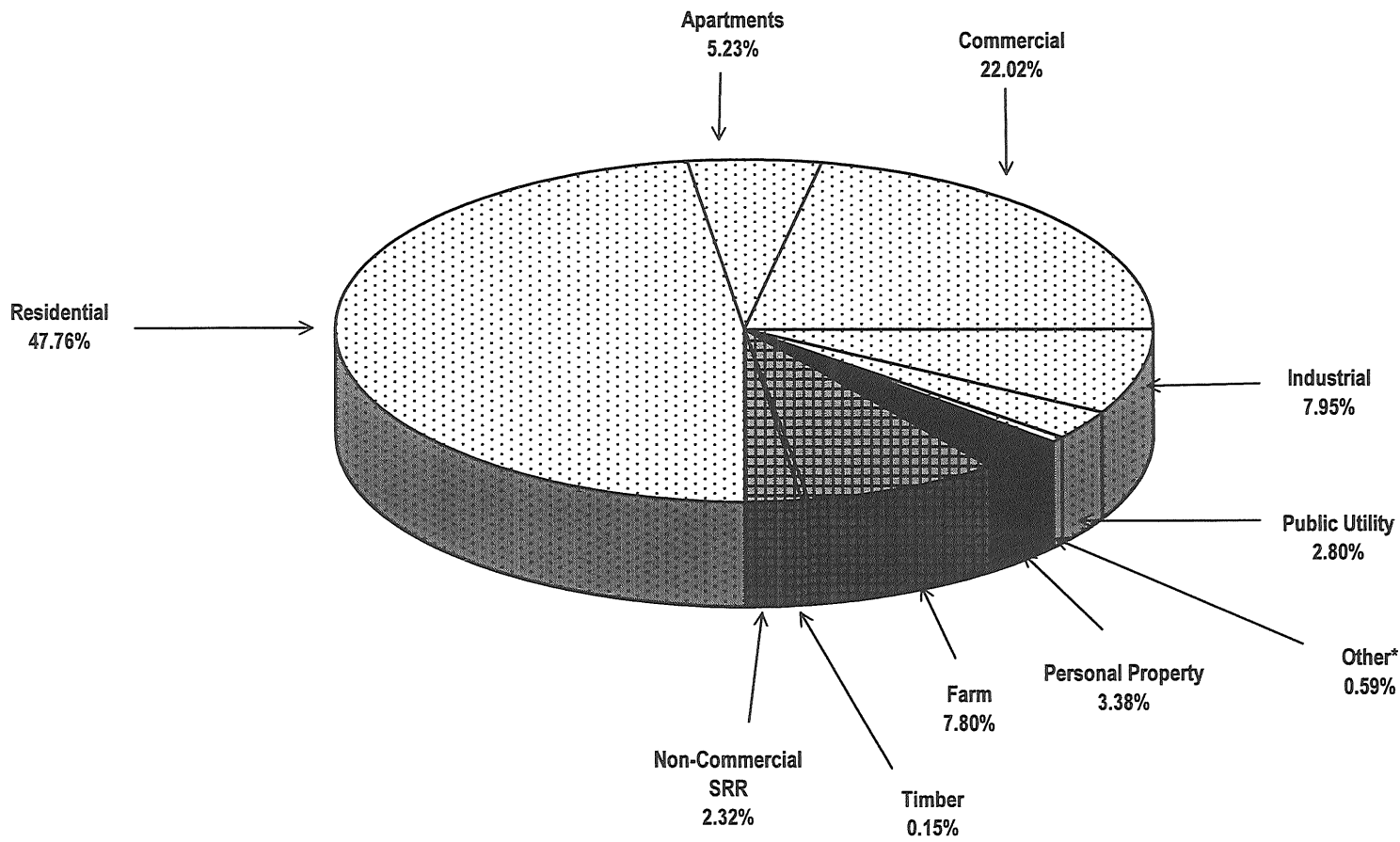


Figure 2

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

**TABLE 31 PART A**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	FARM HOMESTEADS								
	HOUSE, GARAGE AND ONE ACRE				LAND				
	BLIND/ PARA/VET/ DISABLED TO \$32K (0.45%)	TO \$76K (1.00%)	\$76-115K (1.65%)	OVER \$115K (1.65%)	BLIND/ PARA/VET/ DISABLED TO \$32K (0.45%)	TO \$76K UP TO 320 ACRES (0.35%)	TO \$76K OVER 320 ACRES (0.35%)	\$76-115K UP TO 320 ACRES (0.35%)	\$76-115K OVER 320 ACRES (0.35%)
<b>AITKIN</b>									
CITY	0	2,578	644	0	0	781	0	10	92
TOWN	2,726	457,002	20,336	2,931	298	175,901	336	20,442	3,870
TOTAL	2,726	459,580	20,980	2,931	298	176,682	336	20,452	3,962
<b>ANOKA</b>									
CITY	423	282,451	145,403	96,041	0	70,878	0	14,236	0
TOWN	72	171,735	99,588	74,519	0	40,241	0	7,175	0
TOTAL	495	454,186	244,991	170,560	0	111,119	0	21,411	0
<b>BECKER</b>									
CITY	0	2,319	1,288	425	0	750	0	137	0
TOWN	1,179	754,735	87,937	38,609	459	306,446	187	62,036	3,793
TOTAL	1,179	757,054	89,225	39,034	459	307,196	187	62,173	3,793
<b>BELTRAMI</b>									
CITY	0	11,625	846	273	0	2,156	0	124	111
TOWN	1,005	425,813	18,653	8,498	548	185,894	3,173	13,977	14,027
TOTAL	1,005	437,438	19,499	8,771	548	188,050	3,173	14,101	14,138
<b>BENTON</b>									
CITY	0	4,416	922	0	0	2,024	0	460	0
TOWN	81	770,378	146,987	40,428	63	275,802	0	66,795	28
TOTAL	81	774,794	147,909	40,428	63	277,826	0	67,255	28
<b>BIG STONE</b>									
CITY	0	9,754	1,477	336	0	737	0	40	0
TOWN	74	150,331	2,888	501	0	130,704	14	56,748	292
TOTAL	74	160,085	4,365	837	0	131,441	14	56,788	292
<b>BLUE EARTH</b>									
CITY	0	9,636	2,886	779	0	1,690	0	550	0
TOWN	576	945,424	249,386	112,751	0	370,605	260	166,720	110
TOTAL	576	955,060	252,272	113,530	0	372,295	260	167,270	110
<b>BROWN</b>									
CITY	0	8,652	665	0	0	2,084	0	671	0
TOWN	360	575,379	62,269	16,974	72	313,187	0	146,506	0
TOTAL	360	584,031	62,934	16,974	72	315,271	0	147,177	0
<b>CARLTON</b>									
CITY	0	15,651	693	0	0	4,099	0	242	135
TOWN	624	455,151	50,843	9,160	216	129,168	724	6,816	2,553
TOTAL	624	470,802	51,536	9,160	216	133,267	724	7,058	2,688
<b>CARVER</b>									
CITY	0	38,071	21,824	82,855	0	10,837	0	3,687	0
TOWN	432	868,500	312,129	258,228	0	292,783	0	101,467	0
TOTAL	432	906,571	333,953	341,083	0	303,620	0	105,154	0
<b>CASS</b>									
CITY	0	8,274	1,021	454	0	2,246	8	95	212
TOWN	568	326,492	21,431	8,685	55	145,131	1,259	10,039	9,510
TOTAL	568	334,766	22,452	9,139	55	147,377	1,267	10,134	9,722



**TABLE 31 PART A  
1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY  
BY CITY AND TOWNSHIP**

COUNTY	FARM HOMESTEADS								
	HOUSE, GARAGE AND ONE ACRE				LAND				
	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$76K	\$76-115K	OVER \$115K	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$76K UP TO 320 ACRES	TO \$76K OVER 320 ACRES	\$76-115K UP TO 320 ACRES	\$76-115K OVER 320 ACRES
	(0.45%)	(1.00%)	(1.65%)	(1.65%)	(0.45%)	(0.35%)	(0.35%)	(0.35%)	(0.35%)
<b>CHIPPEWA</b>									
CITY	0	4,358	805	0	0	1,811	0	389	0
TOWN	504	386,393	52,244	18,581	73	209,999	0	96,291	0
TOTAL	504	390,751	53,049	18,581	73	211,810	0	96,680	0
<b>CHISAGO</b>									
CITY	144	179,667	69,880	40,504	0	36,773	11	4,673	0
TOWN	1,467	1,163,593	471,460	242,866	45	256,653	0	39,457	0
TOTAL	1,611	1,343,260	541,340	283,370	45	293,426	11	44,130	0
<b>CLAY</b>									
CITY	0	7,577	152	0	0	1,658	0	315	0
TOWN	648	616,818	115,298	41,432	0	242,399	152	93,251	1,629
TOTAL	648	624,395	115,450	41,432	0	244,057	152	93,566	1,629
<b>CLEARWATER</b>									
CITY	0	3,536	351	0	0	822	0	0	0
TOWN	547	383,132	21,059	5,231	174	156,576	1,794	12,319	11,917
TOTAL	547	386,668	21,410	5,231	174	157,398	1,794	12,319	11,917
<b>COOK</b>									
CITY	0	0	0	0	0	0	0	0	0
TOWN	0	8,778	2,090	363	0	3,549	0	718	0
TOTAL	0	8,778	2,090	363	0	3,549	0	718	0
<b>COTTONWOOD</b>									
CITY	0	10,247	107	0	0	472	0	68	0
TOWN	462	322,555	16,831	3,762	114	221,139	0	102,534	0
TOTAL	462	332,802	16,938	3,762	114	221,611	0	102,602	0
<b>CROW WING</b>									
CITY	0	20,296	4,130	3,964	0	7,055	0	1,180	0
TOWN	846	474,345	85,817	30,204	18	164,916	39	28,016	2,077
TOTAL	846	494,641	89,947	34,168	18	171,971	39	29,196	2,077
<b>DAKOTA</b>									
CITY	0	112,450	75,960	70,721	0	33,383	0	8,206	0
TOWN	648	703,994	505,372	517,861	477	207,195	0	72,333	0
TOTAL	648	816,444	581,332	588,582	477	240,578	0	80,539	0
<b>DODGE</b>									
CITY	0	6,117	2,062	1,564	0	2,302	0	735	0
TOWN	288	616,819	139,120	55,338	0	226,564	0	91,926	0
TOTAL	288	622,936	141,182	56,902	0	228,866	0	92,661	0
<b>DOUGLAS</b>									
CITY	0	16,888	2,131	0	0	3,551	0	139	0
TOWN	883	758,769	137,385	48,487	0	286,996	0	78,067	243
TOTAL	883	775,657	139,516	48,487	0	290,547	0	78,206	243
<b>FARIBAULT</b>									
CITY	0	9,277	644	3,535	0	4,130	0	609	0
TOWN	269	493,500	19,960	1,619	19	292,595	0	138,236	0
TOTAL	269	502,777	20,604	5,154	19	296,725	0	138,845	0

**TABLE 31 PART A**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	FARM HOMESTEADS								
	HOUSE, GARAGE AND ONE ACRE				LAND				
	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$76K	\$76-115K	OVER \$115K	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$76K UP TO 320 ACRES	TO \$76K OVER 320 ACRES	\$76-115K UP TO 320 ACRES	\$76-115K OVER 320 ACRES
	(0.45%)	(1.00%)	(1.65%)	(1.65%)	(0.45%)	(0.35%)	(0.35%)	(0.35%)	(0.35%)
<b>FILLMORE</b>									
CITY	0	71,041	8,643	2,961	0	20,094	0	4,579	0
TOWN	698	997,229	85,973	20,815	62	413,494	0	160,998	0
TOTAL	698	1,068,270	94,616	23,776	62	433,588	0	165,577	0
<b>FREEBORN</b>									
CITY	0	5,170	0	23	0	1,928	0	489	0
TOWN	803	680,567	47,186	67,896	61	358,461	0	157,260	0
TOTAL	803	685,737	47,186	67,919	61	360,389	0	157,749	0
<b>GOODHUE</b>									
CITY	0	36,998	13,536	6,737	0	10,433	0	2,811	0
TOWN	936	1,316,070	417,825	287,725	0	450,331	0	175,069	0
TOTAL	936	1,353,068	431,361	294,462	0	460,764	0	177,880	0
<b>GRANT</b>									
CITY	0	4,889	0	0	0	2,245	0	709	0
TOWN	328	243,966	30,091	12,129	0	138,860	0	61,556	85
TOTAL	328	248,855	30,091	12,129	0	141,105	0	62,265	85
<b>HENNEPIN</b>									
CITY	144	488,851	333,150	480,073	0	161,373	0	44,782	0
TOWN	0	52,528	36,345	37,286	0	17,929	0	5,213	0
TOTAL	144	541,379	369,495	517,359	0	179,302	0	49,995	0
<b>HOUSTON</b>									
CITY	0	10,048	3,115	1,890	0	3,140	0	657	0
TOWN	821	629,758	48,059	12,477	43	285,035	0	107,471	53
TOTAL	821	639,806	51,174	14,367	43	288,175	0	108,128	53
<b>HUBBARD</b>									
CITY	0	2,891	0	0	0	676	0	21	0
TOWN	525	323,048	38,246	14,134	51	109,991	151	13,963	3,138
TOTAL	525	325,939	38,246	14,134	51	110,667	151	13,984	3,138
<b>ISANTI</b>									
CITY	0	3,754	305	0	0	916	0	144	0
TOWN	1,494	1,264,275	427,802	206,563	90	305,186	70	38,391	16
TOTAL	1,494	1,268,029	428,107	206,563	90	306,102	70	38,535	16
<b>ITASCA</b>									
CITY	0	2,872	502	0	0	734	0	0	14
TOWN	216	293,559	27,158	4,189	0	93,203	940	7,992	3,327
TOTAL	216	296,431	27,660	4,189	0	93,937	940	7,992	3,341
<b>JACKSON</b>									
CITY	0	7,471	1,683	980	0	1,288	0	2	0
TOWN	527	489,608	32,850	5,666	49	265,688	0	123,568	0
TOTAL	527	497,079	34,533	6,646	49	266,976	0	123,570	0
<b>KANABEC</b>									
CITY	0	8,667	1,472	146	0	2,730	0	225	0
TOWN	1,284	543,996	57,581	18,234	156	214,422	15	40,301	846
TOTAL	1,284	552,663	59,053	18,380	156	217,152	15	40,526	846

**TABLE 31 PART A**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

<b>FARM HOMESTEADS</b>									
<b>COUNTY</b>	<b>HOUSE, GARAGE AND ONE ACRE</b>				<b>LAND</b>				
	<b>BLIND/ PARA/VET/ DISABLED</b>				<b>BLIND/ PARA/VET/ DISABLED</b>				
	<b>TO \$32K (0.45%)</b>	<b>TO \$76K (1.00%)</b>	<b>\$76-115K (1.65%)</b>	<b>OVER \$115K (1.65%)</b>	<b>TO \$32K (0.45%)</b>	<b>TO \$76K UP TO 320 ACRES (0.35%)</b>	<b>TO \$76K OVER 320 ACRES (0.35%)</b>	<b>\$76-115K UP TO 320 ACRES (0.35%)</b>	<b>\$76-115K OVER 320 ACRES (0.35%)</b>
<b><u>KANDIYOHI</u></b>									
CITY	0	8,456	1,101	1,346	0	2,646	0	795	0
TOWN	368	736,089	108,374	37,800	0	334,423	0	131,188	96
TOTAL	368	744,545	109,475	39,146	0	337,069	0	131,983	96
<b><u>KITTSOON</u></b>									
CITY	0	9,201	0	0	0	1,990	0	137	4
TOWN	64	154,334	1,796	12	80	127,405	3,762	39,982	10,924
TOTAL	64	163,535	1,796	12	80	129,395	3,762	40,119	10,928
<b><u>KOOCHICHING</u></b>									
CITY	0	4,057	0	0	0	727	0	0	0
TOWN	390	177,500	4,255	8	113	62,122	2,301	1,547	3,674
TOTAL	390	181,557	4,255	8	113	62,849	2,301	1,547	3,674
<b><u>LAC QUI PARLE</u></b>									
CITY	0	1,484	0	0	0	354	0	105	0
TOWN	27	286,155	4,730	2	117	243,768	0	109,248	202
TOTAL	27	287,639	4,730	2	117	244,122	0	109,353	202
<b><u>LAKE</u></b>									
CITY	0	0	0	0	0	0	0	0	0
TOWN	0	5,059	17	0	0	1,661	46	0	94
TOTAL	0	5,059	17	0	0	1,661	46	0	94
<b><u>LAKE OF THE WOODS</u></b>									
CITY	0	392	0	0	0	223	0	0	0
TOWN	166	96,002	6,076	1,121	21	40,147	2,376	2,702	5,402
TOTAL	166	96,394	6,076	1,121	21	40,370	2,376	2,702	5,402
<b><u>LE SUEUR</u></b>									
CITY	0	6,914	1,520	419	0	1,380	0	134	0
TOWN	288	798,941	197,279	71,148	0	280,227	0	108,599	0
TOTAL	288	805,855	198,799	71,567	0	281,607	0	108,733	0
<b><u>LINCOLN</u></b>									
CITY	0	10,340	3,336	1,513	0	1,615	0	272	0
TOWN	269	241,579	15,332	2,072	0	180,541	0	72,333	43
TOTAL	269	251,919	18,668	3,585	0	182,156	0	72,605	43
<b><u>LYON</u></b>									
CITY	0	6,580	1,535	732	0	1,747	0	429	0
TOWN	288	515,153	80,958	28,539	0	244,908	0	110,976	91
TOTAL	288	521,733	82,493	29,271	0	246,655	0	111,405	91
<b><u>MCLEOD</u></b>									
CITY	0	6,595	1,672	9	0	1,482	0	120	0
TOWN	288	850,649	162,235	67,785	0	353,119	0	145,373	0
TOTAL	288	857,244	163,907	67,794	0	354,601	0	145,493	0
<b><u>MAHNOMEN</u></b>									
CITY	0	2,599	120	0	0	484	0	60	0
TOWN	110	151,287	5,440	836	178	92,395	1,260	28,150	3,015
TOTAL	110	153,886	5,560	836	178	92,879	1,260	28,210	3,015

**TABLE 31 PART A  
1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY  
BY CITY AND TOWNSHIP**

COUNTY	FARM HOMESTEADS								
	HOUSE, GARAGE AND ONE ACRE				LAND				
	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$76K	\$76-115K	OVER \$115K	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$76K UP TO 320 ACRES	TO \$76K OVER 320 ACRES	\$76-115K UP TO 320 ACRES	\$76-115K OVER 320 ACRES
	(0.45%)	(1.00%)	(1.65%)	(1.65%)	(0.45%)	(0.35%)	(0.35%)	(0.35%)	(0.35%)
<b>MARSHALL</b>									
CITY	0	3,468	0	0	0	613	0	220	47
TOWN	198	365,423	6,164	598	18	281,494	1,966	78,585	18,680
TOTAL	198	368,891	6,164	598	18	282,107	1,966	78,805	18,727
<b>MARTIN</b>									
CITY	144	13,753	2,684	170	0	5,567	0	1,702	0
TOWN	0	518,069	24,404	5,931	0	288,458	0	135,517	0
TOTAL	144	531,822	27,088	6,101	0	294,025	0	137,219	0
<b>MEEKER</b>									
CITY	0	5,604	1,798	319	0	1,635	0	632	0
TOWN	0	752,567	100,848	30,728	0	311,893	0	112,002	0
TOTAL	0	758,171	102,646	31,047	0	313,528	0	112,634	0
<b>MILLE LACS</b>									
CITY	0	7,488	1,709	265	0	1,867	0	282	0
TOWN	771	566,225	70,513	21,996	0	193,153	46	28,590	753
TOTAL	771	573,713	72,222	22,261	0	195,020	46	28,872	753
<b>MORRISON</b>									
CITY	0	61,816	5,019	37	0	20,096	0	3,237	20
TOWN	1,867	1,296,113	141,915	34,359	222	510,274	204	109,249	3,520
TOTAL	1,867	1,357,929	146,934	34,396	222	530,370	204	112,486	3,540
<b>MOWER</b>									
CITY	0	15,502	485	276	0	4,119	0	1,108	0
TOWN	720	719,821	61,050	49,713	0	340,583	0	147,759	0
TOTAL	720	735,323	61,535	49,989	0	344,702	0	148,867	0
<b>MURRAY</b>									
CITY	97	5,366	1,281	288	47	1,777	0	217	0
TOWN	468	342,951	18,563	2,469	108	236,188	0	107,872	0
TOTAL	565	348,317	19,844	2,757	155	237,965	0	108,089	0
<b>NICOLLET</b>									
CITY	0	6,222	1,312	3,897	0	2,082	0	834	0
TOWN	288	628,145	163,088	67,794	0	227,176	0	104,181	16
TOTAL	288	634,367	164,400	71,691	0	229,258	0	105,015	16
<b>NOBLES</b>									
CITY	0	11,736	2,131	132	0	2,833	0	431	0
TOWN	188	452,673	35,554	5,683	0	283,476	0	130,449	0
TOTAL	188	464,409	37,685	5,815	0	286,309	0	130,880	0
<b>NORMAN</b>									
CITY	0	2,368	0	0	0	365	25	16	70
TOWN	94	211,811	9,069	5,341	0	174,687	186	67,231	2,861
TOTAL	94	214,179	9,069	5,341	0	175,052	211	67,247	2,931
<b>OLMSTED</b>									
CITY	0	15,092	6,873	14,850	0	2,825	0	684	0
TOWN	504	1,365,306	485,177	561,142	144	402,078	0	132,891	0
TOTAL	504	1,380,398	492,050	575,992	144	404,903	0	133,575	0

**TABLE 31 PART A**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	FARM HOMESTEADS									
	HOUSE, GARAGE AND ONE ACRE					LAND				
	BLIND/ PARA/VET/ DISABLED TO \$32K (0.45%)	TO \$76K (1.00%)	\$76-115K (1.65%)	OVER \$115K (1.65%)	BLIND/ PARA/VET/ DISABLED TO \$32K (0.45%)	TO \$76K UP TO 320 ACRES (0.35%)	TO \$76K OVER 320 ACRES (0.35%)	\$76-115K UP TO 320 ACRES (0.35%)	\$76-115K OVER 320 ACRES (0.35%)	
<b>OTTER TAIL</b>										
CITY	360	34,449	4,897	1,818	0	11,188	0	1,716	52	
TOWN	1,558	1,729,415	197,739	69,945	386	738,564	105	186,331	3,034	
TOTAL	1,918	1,763,864	202,636	71,763	386	749,752	105	188,047	3,086	
<b>PENNINGTON</b>										
CITY	0	1,087	644	1,214	0	37	0	0	0	
TOWN	288	255,122	16,017	6,994	145	130,029	1,105	24,579	11,241	
TOTAL	288	256,209	16,661	8,208	145	130,066	1,105	24,579	11,241	
<b>PINE</b>										
CITY	72	98,028	14,139	8,037	0	28,455	0	3,538	12	
TOWN	1,284	869,504	94,925	31,466	84	284,964	843	33,200	5,272	
TOTAL	1,356	967,532	109,064	39,503	84	313,419	843	36,738	5,284	
<b>PIPESTONE</b>										
CITY	0	16,451	2,535	1	0	5,309	0	1,182	0	
TOWN	155	260,393	19,876	10,685	117	165,334	0	69,889	7	
TOTAL	155	276,844	22,411	10,686	117	170,643	0	71,071	7	
<b>POLK</b>										
CITY	0	6,074	213	0	0	3,049	11	654	0	
TOWN	1,092	634,766	33,707	11,752	298	379,996	1,775	124,993	8,953	
TOTAL	1,092	640,840	33,920	11,752	298	383,045	1,786	125,647	8,953	
<b>POPE</b>										
CITY	0	1,077	0	0	0	489	0	297	0	
TOWN	224	416,449	33,921	9,828	0	217,026	0	80,880	446	
TOTAL	224	417,526	33,921	9,828	0	217,515	0	81,177	446	
<b>RAMSEY</b>										
CITY	0	10,306	5,448	3,161	0	1,694	0	137	0	
TOWN	0	0	0	0	0	0	0	0	0	
TOTAL	0	10,306	5,448	3,161	0	1,694	0	137	0	
<b>RED LAKE</b>										
CITY	0	6,099	0	0	0	1,336	0	137	0	
TOWN	0	129,068	112	0	0	91,253	516	18,719	6,724	
TOTAL	0	135,167	112	0	0	92,589	516	18,856	6,724	
<b>REDWOOD</b>										
CITY	144	8,571	3,864	2,680	0	1,994	0	369	0	
TOWN	384	450,252	14,457	457	0	311,470	0	146,365	6	
TOTAL	528	458,823	18,321	3,137	0	313,464	0	146,734	6	
<b>RENVILLE</b>										
CITY	0	6,731	2,484	239	0	1,915	0	647	0	
TOWN	572	599,496	24,578	8,160	0	366,472	0	176,422	99	
TOTAL	572	606,227	27,062	8,399	0	368,387	0	177,069	99	
<b>RICE</b>										
CITY	144	11,946	4,367	1,262	0	4,760	0	1,469	0	
TOWN	936	1,006,558	263,997	158,651	0	393,431	0	145,648	0	
TOTAL	1,080	1,018,504	268,364	159,913	0	398,191	0	147,117	0	

**TABLE 31 PART A**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	FARM HOMESTEADS									
	HOUSE, GARAGE AND ONE ACRE					LAND				
	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$76K	\$76-115K	OVER \$115K	BLIND/ PARA/VET/ DISABLED TO \$32K	TO \$76K UP TO 320 ACRES	TO \$76K OVER 320 ACRES	\$76-115K UP TO 320 ACRES	\$76-115K OVER 320 ACRES	
	(0.45%)	(1.00%)	(1.65%)	(1.65%)	(0.45%)	(0.35%)	(0.35%)	(0.35%)	(0.35%)	
<b>ROCK</b>										
CITY	0	10,719	878	153	0	3,737	0	1,353	0	
TOWN	95	303,412	17,586	5,119	0	168,908	0	71,617	0	
TOTAL	95	314,131	18,464	5,272	0	172,645	0	72,970	0	
<b>ROSEAU</b>										
CITY	0	3,424	191	0	0	551	0	62	0	
TOWN	142	509,353	29,029	3,176	68	245,879	2,509	49,547	22,580	
TOTAL	142	512,777	29,220	3,176	68	246,430	2,509	49,609	22,580	
<b>ST. LOUIS</b>										
CITY	0	32,149	7,805	4,845	0	6,417	84	332	108	
TOWN	753	399,346	34,797	9,368	74	105,228	2,787	2,993	3,019	
TOTAL	753	431,495	42,602	14,213	74	111,645	2,871	3,325	3,127	
<b>SCOTT</b>										
CITY	144	77,960	52,717	88,508	0	21,544	0	5,129	0	
TOWN	216	1,018,750	559,085	563,275	0	268,369	0	80,299	0	
TOTAL	360	1,096,710	611,802	651,783	0	289,913	0	85,428	0	
<b>SHERBURNE</b>										
CITY	144	220,149	115,436	78,996	0	31,705	0	2,978	0	
TOWN	720	1,434,032	688,876	393,944	0	252,137	0	23,739	417	
TOTAL	864	1,654,181	804,312	472,940	0	283,842	0	26,717	417	
<b>SIBLEY</b>										
CITY	0	8,757	2,688	1,708	0	1,708	0	300	0	
TOWN	188	706,165	81,906	39,018	0	318,530	0	142,811	0	
TOTAL	188	714,922	84,594	40,726	0	320,238	0	143,111	0	
<b>STEARNS</b>										
CITY	144	50,144	7,440	5,935	0	16,635	0	2,793	0	
TOWN	680	1,797,443	245,197	91,174	40	821,933	0	287,800	0	
TOTAL	824	1,847,587	252,637	97,109	40	838,568	0	290,593	0	
<b>STEELE</b>										
CITY	0	3,198	10	0	0	1,179	0	233	0	
TOWN	1,008	711,105	241,883	118,064	0	249,974	0	108,858	0	
TOTAL	1,008	714,303	241,893	118,064	0	251,153	0	109,091	0	
<b>STEVENS</b>										
CITY	0	8,144	2,060	119	0	1,922	0	294	0	
TOWN	96	246,094	25,399	11,001	0	147,670	0	68,140	13	
TOTAL	96	254,238	27,459	11,120	0	149,592	0	68,434	13	
<b>SWIFT</b>										
CITY	0	5,492	966	87	0	933	0	286	0	
TOWN	476	255,688	8,147	2,426	0	211,332	0	92,012	2	
TOTAL	476	261,180	9,113	2,513	0	212,265	0	92,298	2	
<b>TODD</b>										
CITY	0	8,317	243	0	0	2,096	0	272	49	
TOWN	764	951,236	28,034	6,711	0	444,351	220	65,136	4,586	
TOTAL	764	959,553	28,277	6,711	0	446,447	220	65,408	4,635	

**TABLE 31 PART A  
1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY  
BY CITY AND TOWNSHIP**

COUNTY	FARM HOMESTEADS									
	HOUSE, GARAGE AND ONE ACRE					LAND				
	BLIND/ PARA/VET/ DISABLED TO \$32K (0.45%)	TO \$76K (1.00%)	\$76-115K (1.65%)	OVER \$115K (1.65%)	BLIND/ PARA/VET/ DISABLED TO \$32K (0.45%)	TO \$76K UP TO 320 ACRES (0.35%)	TO \$76K OVER 320 ACRES (0.35%)	\$76-115K UP TO 320 ACRES (0.35%)	\$76-115K OVER 320 ACRES (0.35%)	
<b><u>TRAVERSE</u></b>										
CITY	0	3,003	0	0	0	1,481	0	338	0	
TOWN	189	145,282	10,436	3,058	0	111,651	0	53,988	0	
TOTAL	189	148,285	10,436	3,058	0	113,132	0	54,326	0	
<b><u>WABASHA</u></b>										
CITY	144	24,107	9,401	2,161	0	4,943	0	1,200	0	
TOWN	432	678,719	114,070	52,318	0	270,620	0	111,901	20	
TOTAL	576	702,826	123,471	54,479	0	275,563	0	113,101	20	
<b><u>WADENA</u></b>										
CITY	0	5,734	124	0	0	1,854	0	221	0	
TOWN	574	366,171	17,621	4,457	161	152,744	526	18,138	4,797	
TOTAL	574	371,905	17,745	4,457	161	154,598	526	18,359	4,797	
<b><u>WASECA</u></b>										
CITY	0	2,056	644	580	0	600	0	209	0	
TOWN	288	504,081	65,764	16,461	0	218,784	0	99,732	0	
TOTAL	288	506,137	66,408	17,041	0	219,384	0	99,941	0	
<b><u>WASHINGTON</u></b>										
CITY	288	387,800	290,248	444,512	0	106,685	0	25,109	0	
TOWN	0	455,212	328,649	400,624	0	122,732	0	26,179	44	
TOTAL	288	843,012	618,897	845,136	0	229,417	0	51,288	44	
<b><u>WATONWAN</u></b>										
CITY	144	2,520	371	0	0	1,651	0	222	0	
TOWN	31	244,742	5,551	359	41	189,568	0	89,444	0	
TOTAL	175	247,262	5,922	359	41	191,219	0	89,666	0	
<b><u>WILKIN</u></b>										
CITY	0	2,716	644	101	0	3,658	0	1,247	0	
TOWN	0	228,937	19,563	10,508	0	126,865	117	58,750	259	
TOTAL	0	231,653	20,207	10,609	0	130,523	117	59,997	259	
<b><u>WINONA</u></b>										
CITY	0	23,835	8,232	6,990	0	6,664	0	1,739	0	
TOWN	216	713,974	136,199	88,298	0	282,552	0	110,620	0	
TOTAL	216	737,809	144,431	95,288	0	289,216	0	112,359	0	
<b><u>WRIGHT</u></b>										
CITY	432	244,387	117,290	100,220	0	68,482	0	18,576	0	
TOWN	1,296	1,931,402	872,844	623,109	0	537,065	0	125,452	0	
TOTAL	1,728	2,175,789	990,134	723,329	0	605,547	0	144,028	0	
<b><u>YELLOW MEDICINE</u></b>										
CITY	0	6,532	717	285	0	2,761	0	685	0	
TOWN	317	394,212	13,638	2,699	0	264,269	0	120,758	253	
TOTAL	317	400,744	14,355	2,984	0	267,030	0	121,443	253	
<b><u>STATEWIDE TOTAL</u></b>										
CITY	3,112	2,943,487	1,385,569	1,572,126	47	799,655	139	176,124	926	
TOWN	44,221	50,242,471	9,834,639	5,972,324	5,558	21,086,919	31,764	7,023,015	178,657	
TOTAL	47,333	53,185,958	11,220,208	7,544,450	5,605	21,886,574	31,903	7,199,139	179,583	

**TABLE 31 PART B**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	FARM HOMESTEADS LAND				FARM NON-HOMESTEAD			NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL		
	\$115-600K TO 320 ACRES (0.80%)	\$115-600K OVER 320 ACRES (0.80%)	OVER \$600K TO 320 ACRES (1.20%)	OVER \$600K OVER 320 ACRES (1.20%)	MIGRANT HOUSING (1%,1.65%)	FARM NON- HOMESTEAD (1.20%)	TIMBER- LANDS (1.20%)	TO \$76K (1.20%)	OVER \$76K (1.65%)	
	<b>AITKIN</b>									
	CITY	0	200	0	0	0	1,298	574	64,705	2,547
TOWN	21,108	28,291	22	0	0	248,559	484,969	3,819,275	525,982	
TOTAL	21,108	28,491	22	0	0	249,857	485,543	3,883,980	528,529	
<b>ANOKA</b>										
CITY	74,460	0	12,174	18,073	2,267	319,964	2,950	95,641	27,668	
TOWN	14,653	0	0	9,561	0	82,783	1,906	104,943	12,823	
TOTAL	89,113	0	12,174	27,634	2,267	402,747	4,856	200,584	40,491	
<b>BECKER</b>										
CITY	342	346	0	1,507	0	19,981	0	197,839	133,429	
TOWN	173,539	231,390	0	116,274	0	762,676	205,742	2,395,313	574,762	
TOTAL	173,881	231,736	0	117,781	0	782,657	205,742	2,593,152	708,191	
<b>BELTRAMI</b>										
CITY	142	42	0	0	0	1,478	4,685	29,204	2,837	
TOWN	5,799	56,851	0	2,317	0	208,670	203,194	945,923	179,187	
TOTAL	5,941	56,893	0	2,317	0	210,148	207,879	975,127	182,024	
<b>BENTON</b>										
CITY	1,062	2,523	0	6,443	0	13,870	1,298	456	0	
TOWN	197,385	62,454	378	19,740	0	269,499	33,079	104,028	5,543	
TOTAL	198,447	64,977	378	26,183	0	283,369	34,377	104,484	5,543	
<b>BIG STONE</b>										
CITY	264	1,951	0	1,524	0	5,423	0	6,248	409	
TOWN	278,848	304,119	2,962	77,633	0	693,031	0	127,228	5,186	
TOTAL	279,112	306,070	2,962	79,157	0	698,454	0	133,476	5,595	
<b>BLUE EARTH</b>										
CITY	6,262	552	0	5,025	0	35,415	0	2,464	0	
TOWN	2,114,993	82,437	75,154	631,484	0	2,661,891	0	52,380	7,234	
TOTAL	2,121,255	82,989	75,154	636,509	0	2,697,306	0	54,844	7,234	
<b>BROWN</b>										
CITY	5,307	764	0	1,880	0	23,307	0	0	0	
TOWN	1,709,684	136,563	66,222	350,253	0	1,733,912	0	0	0	
TOTAL	1,714,991	137,327	66,222	352,133	0	1,757,219	0	0	0	
<b>CARLTON</b>										
CITY	253	21	0	0	0	6,510	13,862	11,667	0	
TOWN	5,151	7,874	0	0	0	89,629	206,471	405,908	29,505	
TOTAL	5,404	7,895	0	0	0	96,139	220,333	417,575	29,505	
<b>CARVER</b>										
CITY	24,499	1	1,346	2,299	0	211,595	0	19,729	38,253	
TOWN	522,489	32,157	2,476	53,896	0	478,743	0	20,170	13,820	
TOTAL	546,988	32,158	3,822	56,195	0	690,338	0	39,899	52,073	
<b>CASS</b>										
CITY	0	561	0	0	0	2,686	13,833	913,902	1,629,099	
TOWN	2,782	57,754	14	632	0	159,399	315,265	5,605,318	2,551,853	
TOTAL	2,782	58,315	14	632	0	162,085	329,098	6,519,220	4,180,952	



**TABLE 31 PART B**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	FARM HOMESTEADS LAND				FARM NON-HOMESTEAD			NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL		
	\$115-600K TO 320 ACRES	\$115-600K OVER 320 ACRES	OVER \$600K TO 320 ACRES	OVER \$600K OVER 320 ACRES	MIGRANT HOUSING	FARM NON- HOMESTEAD	TIMBER- LANDS	TO \$76K	OVER \$76K	
	(0.80%)	(0.80%)	(1.20%)	(1.20%)	(1%,1.65%)	(1.20%)	(1.20%)	(1.20%)	(1.20%)	(1.65%)
<b>CHIPPEWA</b>										
CITY	4,415	297	0	0	0	17,202	0	28	0	
TOWN	986,991	225,348	79	421,805	0	1,693,608	0	734	0	
TOTAL	991,406	225,645	79	421,805	0	1,710,810	0	762	0	
<b>CHISAGO</b>										
CITY	13,221	5,322	1,397	157	0	100,716	1,157	69,221	24,255	
TOWN	84,292	13,913	0	1,543	1,384	296,116	0	416,876	68,830	
TOTAL	97,513	19,235	1,397	1,700	1,384	396,832	1,157	486,097	93,085	
<b>CLAY</b>										
CITY	1,701	1,177	0	2,304	0	47,621	0	0	0	
TOWN	623,284	429,221	5,094	394,343	493	2,357,944	1,690	25,885	3,578	
TOTAL	624,985	430,398	5,094	396,647	493	2,405,565	1,690	25,885	3,578	
<b>CLEARWATER</b>										
CITY	0	118	0	0	0	2,023	70	134	0	
TOWN	4,372	50,068	0	0	0	188,806	63,264	175,305	2,710	
TOTAL	4,372	50,186	0	0	0	190,829	63,334	175,439	2,710	
<b>COOK</b>										
CITY	0	0	0	0	0	0	203	31,345	11,340	
TOWN	1,020	0	0	0	0	849	70,768	2,057,661	1,736,549	
TOTAL	1,020	0	0	0	0	849	70,971	2,089,006	1,747,889	
<b>COTTONWOOD</b>										
CITY	2,162	157	0	56	0	10,309	0	1,356	2,528	
TOWN	1,255,599	183,601	10,742	625,944	0	2,493,021	0	673	0	
TOTAL	1,257,761	183,758	10,742	626,000	0	2,503,330	0	2,029	2,528	
<b>CROW WING</b>										
CITY	1,745	0	0	0	0	17,647	137,115	3,545,582	2,678,806	
TOWN	39,069	44,549	0	0	0	101,418	560,917	5,646,969	3,769,567	
TOTAL	40,814	44,549	0	0	0	119,065	698,032	9,192,551	6,448,373	
<b>DAKOTA</b>										
CITY	68,169	9,908	3,639	18,898	0	587,764	0	20,860	13,310	
TOWN	558,839	82,233	13,814	147,944	0	814,845	0	11,105	1,536	
TOTAL	627,008	92,141	17,453	166,842	0	1,402,609	0	31,965	14,846	
<b>DODGE</b>										
CITY	7,606	647	0	3,468	0	10,971	0	0	0	
TOWN	1,019,167	114,842	19,397	551,793	1,920	1,336,431	0	0	0	
TOTAL	1,026,773	115,489	19,397	555,261	1,920	1,347,402	0	0	0	
<b>DOUGLAS</b>										
CITY	565	818	0	0	0	12,955	0	62,007	18,232	
TOWN	211,689	131,161	0	26,692	0	500,586	14,300	2,152,007	1,265,184	
TOTAL	212,254	131,979	0	26,692	0	513,541	14,300	2,214,014	1,283,416	
<b>FARIBAULT</b>										
CITY	14,206	166	0	4,565	0	19,562	0	0	0	
TOWN	1,914,613	103,399	13,863	730,510	0	3,419,886	0	16,398	0	
TOTAL	1,928,819	103,565	13,863	735,075	0	3,439,448	0	16,398	0	

**TABLE 31 PART B**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	FARM HOMESTEADS LAND				FARM NON-HOMESTEAD			NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL		
	\$115-600K TO 320 ACRES	\$115-600K OVER 320 ACRES	OVER \$600K TO 320 ACRES	OVER \$600K OVER 320 ACRES	MIGRANT HOUSING	FARM NON- HOMESTEAD	TIMBER- LANDS	TO \$76K	OVER \$76K	
	(0.80%)	(0.80%)	(1.20%)	(1.20%)	(1%,1.65%)	(1.20%)	(1.20%)	(1.20%)	(1.20%)	(1.65%)
<b>FILLMORE</b>										
CITY	16,051	10,161	0	3,355	0	59,896	0	6,446	0	
TOWN	1,006,607	294,743	0	214,891	0	1,439,778	3,111	43,842	2,158	
TOTAL	1,022,658	304,904	0	218,246	0	1,499,674	3,111	50,288	2,158	
<b>FREEBORN</b>										
CITY	3,764	438	0	1,861	0	25,606	0	8	0	
TOWN	1,656,577	137,479	35,931	461,459	0	2,210,999	0	3,452	0	
TOTAL	1,660,341	137,917	35,931	463,320	0	2,236,605	0	3,460	0	
<b>GOODHUE</b>										
CITY	24,706	6,617	0	7,020	0	83,590	1,443	31,707	9,094	
TOWN	1,512,037	157,275	15,577	323,245	0	1,558,989	25,359	82,198	61,660	
TOTAL	1,536,743	163,892	15,577	330,265	0	1,642,579	26,802	113,905	70,754	
<b>GRANT</b>										
CITY	8,343	2,506	0	93	0	17,420	0	2,624	0	
TOWN	459,406	280,426	0	302,163	121	1,301,538	0	145,882	9,432	
TOTAL	467,749	282,932	0	302,256	121	1,318,958	0	148,506	9,432	
<b>HENNEPIN</b>										
CITY	200,958	6,314	29,949	3,529	0	1,250,227	0	284,346	652,615	
TOWN	26,284	214	25	0	0	41,454	0	0	0	
TOTAL	227,242	6,528	29,974	3,529	0	1,291,681	0	284,346	652,615	
<b>HOUSTON</b>										
CITY	5,033	131	0	0	0	10,561	0	27,336	17,170	
TOWN	511,035	169,899	0	24,136	0	429,479	590	28,933	2,981	
TOTAL	516,068	170,030	0	24,136	0	440,040	590	56,269	20,151	
<b>HUBBARD</b>										
CITY	224	70	0	0	0	10,996	1,493	43,446	3,281	
TOWN	23,841	34,981	0	8,179	0	242,144	241,486	2,838,529	1,016,921	
TOTAL	24,065	35,051	0	8,179	0	253,140	242,979	2,881,975	1,020,202	
<b>ISANTI</b>										
CITY	3,373	0	17	0	0	13,969	0	24	0	
TOWN	82,008	45,294	1,296	6,246	0	355,877	16,798	289,548	51,169	
TOTAL	85,381	45,294	1,313	6,246	0	369,846	16,798	289,572	51,169	
<b>ITASCA</b>										
CITY	0	280	0	0	0	9,388	23,503	138,126	43,341	
TOWN	3,940	11,458	0	0	0	41,457	515,316	2,992,726	653,239	
TOTAL	3,940	11,738	0	0	0	50,845	538,819	3,130,852	696,580	
<b>JACKSON</b>										
CITY	1,312	572	0	1,429	0	17,640	0	0	0	
TOWN	1,656,953	118,909	38,360	748,401	0	3,236,228	0	34,214	391	
TOTAL	1,658,265	119,481	38,360	749,830	0	3,253,868	0	34,214	391	
<b>KANABEC</b>										
CITY	154	252	0	0	0	3,198	0	579	0	
TOWN	71,154	46,666	0	1,196	0	205,318	65,673	495,727	12,760	
TOTAL	71,308	46,918	0	1,196	0	208,516	65,673	496,306	12,760	

**TABLE 31 PART B**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	FARM HOMESTEADS LAND				FARM NON-HOMESTEAD			NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL	
	\$115-600K TO 320 ACRES	\$115-600K OVER 320 ACRES	OVER \$600K TO 320 ACRES	OVER \$600K OVER 320 ACRES	MIGRANT HOUSING	FARM NON- HOMESTEAD	TIMBER- LANDS	TO \$76K	OVER \$76K
	(0.80%)	(0.80%)	(1.20%)	(1.20%)	(1%,1.65%)	(1.20%)	(1.20%)	(1.20%)	(1.65%)
<b>KANDIYOHI</b>									
CITY	5,634	716	0	6,305	0	43,553	0	41,075	53,126
TOWN	1,119,057	171,995	8,737	437,303	34	1,974,950	9,654	1,150,257	539,589
TOTAL	1,124,691	172,711	8,737	443,608	34	2,018,503	9,654	1,191,332	592,715
<b>KITTSON</b>									
CITY	291	1,033	0	1,142	0	6,620	0	1,634	0
TOWN	196,747	355,071	0	149,433	0	1,608,736	2,768	42,233	0
TOTAL	197,038	356,104	0	150,575	0	1,615,356	2,768	43,867	0
<b>KOOCHICHING</b>									
CITY	0	0	0	0	0	1,260	5,425	4,451	73
TOWN	252	10,524	0	0	0	83,223	86,339	374,356	66,588
TOTAL	252	10,524	0	0	0	84,483	91,764	378,807	66,661
<b>LAC QUI PARLE</b>									
CITY	910	1,157	0	153	0	6,106	0	569	0
TOWN	714,425	385,223	456	175,799	0	1,523,630	0	2,730	0
TOTAL	715,335	386,380	456	175,952	0	1,529,736	0	3,299	0
<b>LAKE</b>									
CITY	0	0	0	0	0	0	1,130	32,601	3,358
TOWN	0	0	0	0	0	430	618,655	838,104	378,248
TOTAL	0	0	0	0	0	430	619,785	870,705	381,606
<b>LAKE/WOODS</b>									
CITY	0	0	0	0	0	4,574	215	2,046	0
TOWN	2,488	36,887	0	0	0	96,991	109,148	417,841	38,645
TOTAL	2,488	36,887	0	0	0	101,565	109,363	419,887	38,645
<b>LE SUEUR</b>									
CITY	2,230	2	0	0	0	16,699	0	74,365	11,806
TOWN	926,602	87,390	3,281	214,312	0	996,144	0	485,122	125,443
TOTAL	928,832	87,392	3,281	214,312	0	1,012,843	0	559,487	137,249
<b>LINCOLN</b>									
CITY	1,715	808	127	661	0	6,243	0	1,563	0
TOWN	254,337	201,316	1,281	37,322	0	833,291	0	74,116	2,971
TOTAL	256,052	202,124	1,408	37,983	0	839,534	0	75,679	2,971
<b>LYON</b>									
CITY	2,938	1,329	0	2,353	0	28,761	0	212	0
TOWN	1,091,320	264,282	5,938	379,838	0	1,953,002	0	220	0
TOTAL	1,094,258	265,611	5,938	382,191	0	1,981,763	0	432	0
<b>MCLEOD</b>									
CITY	452	0	0	0	0	20,958	0	912	515
TOWN	1,071,302	89,267	4,743	114,987	0	1,068,859	0	9,071	0
TOTAL	1,071,754	89,267	4,743	114,987	0	1,089,817	0	9,983	515
<b>MAHNOMEN</b>									
CITY	14	166	0	733	0	3,321	0	0	0
TOWN	65,211	145,275	0	40,908	0	360,815	33,770	141,393	0
TOTAL	65,225	145,441	0	41,641	0	364,136	33,770	141,393	0

**TABLE 31 PART B**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	FARM HOMESTEADS LAND				FARM NON-HOMESTEAD			NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL	
	\$115-600K TO 320 ACRES	\$115-600K OVER 320 ACRES	OVER \$600K TO 320 ACRES	OVER \$600K OVER 320 ACRES	MIGRANT HOUSING	FARM NON- HOMESTEAD	TIMBER- LANDS	TO \$76K	OVER \$76K
	(0.80%)	(0.80%)	(1.20%)	(1.20%)	(1%,1.65%)	(1.20%)	(1.20%)	(1.20%)	(1.65%)
<b>MARSHALL</b>									
CITY	1,005	1,074	0	1,243	0	12,390	0	150	0
TOWN	256,409	502,521	946	134,974	0	2,329,175	26,858	42,278	0
TOTAL	257,414	503,595	946	136,217	0	2,341,565	26,858	42,428	0
<b>MARTIN</b>									
CITY	21,496	32	1,430	5,623	0	85,864	0	3,956	2,117
TOWN	2,035,529	36,669	131,268	679,216	0	4,229,613	0	10,504	0
TOTAL	2,057,025	36,701	132,698	684,839	0	4,315,477	0	14,460	2,117
<b>MEEKER</b>									
CITY	2,304	177	0	0	0	19,632	0	707	0
TOWN	687,866	198,854	0	198,573	0	1,090,665	0	622,898	109,685
TOTAL	690,170	199,031	0	198,573	0	1,110,297	0	623,605	109,685
<b>MILLE LACS</b>									
CITY	291	100	0	43	0	1,751	265	99,352	10,310
TOWN	52,399	24,875	0	3,240	0	132,484	21,027	955,780	267,395
TOTAL	52,690	24,975	0	3,283	0	134,235	21,292	1,055,132	277,705
<b>MORRISON</b>									
CITY	6,671	1,594	0	0	0	10,229	0	1,712	0
TOWN	188,804	124,847	0	6,057	0	339,850	25,317	1,202,237	197,249
TOTAL	195,475	126,441	0	6,057	0	350,079	25,317	1,203,949	197,249
<b>MOWER</b>									
CITY	9,413	1,419	0	8,842	0	15,772	0	4,651	1,937
TOWN	1,603,369	173,774	6,659	696,525	0	2,273,652	0	165	0
TOTAL	1,612,782	175,193	6,659	705,367	0	2,289,424	0	4,816	1,937
<b>MURRAY</b>									
CITY	4,405	748	0	1,554	0	9,059	0	14	0
TOWN	1,063,269	267,710	2,374	245,677	0	2,331,936	0	261,517	36,708
TOTAL	1,067,674	268,458	2,374	247,231	0	2,340,995	0	261,531	36,708
<b>NICOLLET</b>									
CITY	12,563	1,916	0	2,829	0	24,021	0	0	0
TOWN	1,438,379	43,820	35,983	501,244	55	1,343,138	7,898	20,841	0
TOTAL	1,450,942	45,736	35,983	504,073	55	1,367,159	7,898	20,841	0
<b>NOBLES</b>									
CITY	3,835	775	0	6,157	0	31,438	0	3,812	3,375
TOWN	1,454,599	165,150	15,415	416,274	0	2,954,990	0	0	0
TOTAL	1,458,434	165,925	15,415	422,431	0	2,986,428	0	3,812	3,375
<b>NORMAN</b>									
CITY	216	784	0	184	0	3,052	0	0	0
TOWN	321,056	414,821	0	305,637	0	1,695,251	1,693	186	0
TOTAL	321,272	415,605	0	305,821	0	1,698,303	1,693	186	0
<b>OLMSTED</b>									
CITY	5,495	2,103	0	2,161	0	94,309	0	9,551	10,666
TOWN	934,064	127,675	3,365	170,629	0	1,188,533	0	14,027	2,372
TOTAL	939,559	129,778	3,365	172,790	0	1,282,842	0	23,578	13,038

**TABLE 31 PART B**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	FARM HOMESTEADS LAND				FARM NON-HOMESTEAD			NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL	
	\$115-600K TO 320 ACRES (0.80%)	\$115-600K OVER 320 ACRES (0.80%)	OVER \$600K TO 320 ACRES (1.20%)	OVER \$600K OVER 320 ACRES (1.20%)	MIGRANT HOUSING (1%,1.65%)	FARM NON- HOMESTEAD (1.20%)	TIMBER- LANDS (1.20%)	TO \$76K (1.20%)	OVER \$76K (1.65%)
	<b>OTTER TAIL</b>								
CITY	4,463	2,404	0	631	0	28,839	1,617	132,782	41,225
TOWN	434,412	402,040	3,455	82,655	0	1,739,248	224,744	5,422,758	1,635,417
TOTAL	438,875	404,444	3,455	83,286	0	1,768,087	226,361	5,555,540	1,676,642
<b>PENNINGTON</b>									
CITY	0	0	0	0	0	1,730	0	912	228
TOWN	17,661	170,715	0	10,121	0	411,216	1,251	1,622	0
TOTAL	17,661	170,715	0	10,121	0	412,946	1,251	2,534	228
<b>PINE</b>									
CITY	9,301	7,190	0	0	0	32,302	3,356	47,502	488
TOWN	42,637	65,005	3,627	4,056	0	283,676	66,746	1,936,292	140,681
TOTAL	51,938	72,195	3,627	4,056	0	315,978	70,102	1,983,794	141,169
<b>PIPESTONE</b>									
CITY	9,627	2,081	0	605	0	13,650	0	1,874	117
TOWN	481,796	159,266	13,482	145,921	0	1,304,101	0	372	0
TOTAL	491,423	161,347	13,482	146,526	0	1,317,751	0	2,246	117
<b>POLK</b>									
CITY	2,684	1,526	0	416	0	56,038	0	161	0
TOWN	699,086	653,661	0	310,691	0	4,561,471	0	447,855	96,169
TOTAL	701,770	655,187	0	311,107	0	4,617,509	0	448,016	96,169
<b>POPE</b>									
CITY	1,085	512	0	19	0	3,636	0	32,599	770
TOWN	316,589	283,899	0	63,543	0	830,764	4,315	560,153	64,780
TOTAL	317,674	284,411	0	63,562	0	834,400	4,315	592,752	65,550
<b>RAMSEY</b>									
CITY	1,136	0	0	0	0	109,122	0	31,010	72,762
TOWN	0	0	0	0	0	20,288	0	5,431	5,425
TOTAL	1,136	0	0	0	0	129,410	0	36,441	78,187
<b>RED LAKE</b>									
CITY	30	1,939	0	0	0	5,855	0	0	0
TOWN	12,105	99,460	0	6,305	0	336,818	3,106	0	0
TOTAL	12,135	101,399	0	6,305	0	342,673	3,106	0	0
<b>REDWOOD</b>									
CITY	11,063	1,283	0	4,754	0	37,505	0	0	0
TOWN	2,086,421	179,945	46,358	796,579	0	3,927,989	0	287	0
TOTAL	2,097,484	181,228	46,358	801,333	0	3,965,494	0	287	0
<b>RENVILLE</b>									
CITY	5,012	26	0	12,015	0	110,888	0	0	0
TOWN	2,694,902	142,544	73,399	1,436,608	0	4,355,710	0	11,526	0
TOTAL	2,699,914	142,570	73,399	1,448,623	0	4,466,598	0	11,526	0
<b>RICE</b>									
CITY	9,119	864	1,214	4,011	0	42,725	0	0	0
TOWN	1,144,070	41,175	16,619	160,359	0	1,174,234	0	326,144	35,643
TOTAL	1,153,189	42,039	17,833	164,370	0	1,216,959	0	326,144	35,643

**TABLE 31 PART B**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	FARM HOMESTEADS LAND				FARM NON-HOMESTEAD			NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL	
	\$115-600K TO 320 ACRES	\$115-600K OVER 320 ACRES	OVER \$600K TO 320 ACRES	OVER \$600K OVER 320 ACRES	MIGRANT HOUSING	FARM NON- HOMESTEAD	TIMBER- LANDS	TO \$76K	OVER \$76K
	(0.80%)	(0.80%)	(1.20%)	(1.20%)	(1%,1.65%)	(1.20%)	(1.20%)	(1.20%)	(1.65%)
<b>ROCK</b>									
CITY	6,104	774	0	1,908	0	18,531	0	0	0
TOWN	741,173	112,101	6,894	275,730	0	2,171,898	0	0	0
TOTAL	747,277	112,875	6,894	277,638	0	2,190,429	0	0	0
<b>ROSEAU</b>									
CITY	0	44	0	0	0	4,447	0	1,257	0
TOWN	33,919	368,831	0	22,382	0	642,955	22,579	123,160	2,145
TOTAL	33,919	368,875	0	22,382	0	647,402	22,579	124,417	2,145
<b>ST. LOUIS</b>									
CITY	62	0	0	0	0	5,287	196,422	87,331	35,446
TOWN	1,981	4,850	0	0	0	43,289	1,073,911	5,154,781	1,545,662
TOTAL	2,043	4,850	0	0	0	48,576	1,270,333	5,242,112	1,581,108
<b>SCOTT</b>									
CITY	37,936	1,897	8,484	5,462	0	199,734	0	62,518	45,620
TOWN	524,111	20,776	17,569	49,834	0	580,554	0	37,362	14,436
TOTAL	562,047	22,673	26,053	55,296	0	780,288	0	99,880	60,056
<b>SHERBURNE</b>									
CITY	13,607	801	12,932	330	0	122,627	0	53,804	13,995
TOWN	71,412	55,862	112	15,881	307	402,715	0	380,383	123,191
TOTAL	85,019	56,663	13,044	16,211	307	525,342	0	434,187	137,186
<b>SIBLEY</b>									
CITY	1,370	139	0	427	0	22,133	0	0	0
TOWN	1,669,624	90,307	28,218	502,938	0	1,959,230	0	5,674	28
TOTAL	1,670,994	90,446	28,218	503,365	0	1,981,363	0	5,674	28
<b>STEARNS</b>									
CITY	10,271	1,547	0	209	0	81,122	0	18,198	1,999
TOWN	1,222,181	223,540	2,932	73,591	0	980,559	0	1,482,589	312,086
TOTAL	1,232,452	225,087	2,932	73,800	0	1,061,681	0	1,500,787	314,085
<b>STEELE</b>									
CITY	5,459	141	0	1,038	0	53,393	0	0	0
TOWN	1,019,809	66,053	1,784	288,609	2,036	1,195,188	0	43,124	1,341
TOTAL	1,025,268	66,194	1,784	289,647	2,036	1,248,581	0	43,124	1,341
<b>STEVENS</b>									
CITY	2,302	1,032	0	1,914	0	6,166	0	0	0
TOWN	496,584	312,815	0	138,725	0	1,423,396	0	8,728	0
TOTAL	498,886	313,847	0	140,639	0	1,429,562	0	8,728	0
<b>SWIFT</b>									
CITY	3,520	2,206	0	3,103	0	13,277	0	0	0
TOWN	641,254	362,538	0	246,714	0	1,760,000	0	2,751	0
TOTAL	644,774	364,744	0	249,817	0	1,773,277	0	2,751	0
<b>TODD</b>									
CITY	238	787	0	0	0	1,984	0	30,835	6,434
TOWN	58,619	79,130	0	10	0	308,144	40,903	1,021,165	103,894
TOTAL	58,857	79,917	0	10	0	310,128	40,903	1,052,000	110,328

**TABLE 31 PART B**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	FARM HOMESTEADS LAND				FARM NON-HOMESTEAD			NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL	
	\$115-600K TO 320 ACRES	\$115-600K OVER 320 ACRES	OVER \$600K TO 320 ACRES	OVER \$600K OVER 320 ACRES	MIGRANT HOUSING	FARM NON- HOMESTEAD	TIMBER- LANDS	TO \$76K	OVER \$76K
	(0.80%)	(0.80%)	(1.20%)	(1.20%)	(1%,1.65%)	(1.20%)	(1.20%)	(1.20%)	(1.65%)
<b>TRAVERSE</b>									
CITY	720	194	0	2,303	0	4,085	0	0	0
TOWN	423,759	358,783	0	257,693	43	1,669,924	0	47,100	0
TOTAL	424,479	358,977	0	259,996	43	1,674,009	0	47,100	0
<b>WABASHA</b>									
CITY	2,652	1,458	0	979	0	30,373	429	47,883	24,605
TOWN	789,874	162,231	951	114,051	0	569,739	9,474	156,007	62,450
TOTAL	792,526	163,689	951	115,030	0	600,112	9,903	203,890	87,055
<b>WADENA</b>									
CITY	0	297	0	0	0	3,833	0	14,355	48
TOWN	14,871	40,941	5,857	681	0	147,206	7,617	189,303	5,012
TOTAL	14,871	41,238	5,857	681	0	151,039	7,617	203,658	5,060
<b>WASECA</b>									
CITY	1,282	0	0	1	0	7,918	0	0	0
TOWN	1,340,896	34,161	51,741	428,827	0	1,655,023	0	38,442	7,675
TOTAL	1,342,178	34,161	51,741	428,828	0	1,662,941	0	38,442	7,675
<b>WASHINGTON</b>									
CITY	112,330	1,972	5,753	167	0	808,599	18,892	113,216	167,137
TOWN	88,203	15,945	0	2,243	0	362,422	30,189	290,018	265,221
TOTAL	200,533	17,917	5,753	2,410	0	1,171,021	49,081	403,234	432,358
<b>WATONWAN</b>									
CITY	1,263	244	0	523	0	5,658	0	0	0
TOWN	1,161,536	72,840	21,080	552,579	0	1,707,867	0	15,337	674
TOTAL	1,162,799	73,084	21,080	553,102	0	1,713,525	0	15,337	674
<b>WILKIN</b>									
CITY	7,528	5,606	0	1,213	0	29,470	0	0	0
TOWN	513,237	348,840	664	539,749	0	2,569,587	0	0	0
TOTAL	520,765	354,446	664	540,962	0	2,599,057	0	0	0
<b>WINONA</b>									
CITY	16,600	2,045	26	1,886	0	20,541	0	10,221	7,028
TOWN	753,036	165,528	13,890	121,575	0	503,647	16,228	64,200	18,216
TOTAL	769,636	167,573	13,916	123,461	0	524,188	16,228	74,421	25,244
<b>WRIGHT</b>									
CITY	79,168	1,022	2,200	813	0	200,136	0	115,681	27,851
TOWN	495,914	60,582	0	60,486	0	870,281	0	1,505,900	737,864
TOTAL	575,082	61,604	2,200	61,299	0	1,070,417	0	1,621,581	765,715
<b>YELLOW MEDICINE</b>									
CITY	10,574	1,920	0	193	0	10,365	0	0	0
TOWN	986,337	358,965	315	208,415	0	1,884,300	0	0	0
TOTAL	996,911	360,885	315	208,608	0	1,894,665	0	0	0
<b>STATE TOTAL</b>									
CITY	938,683	110,796	80,688	168,389	2,267	5,508,369	429,937	6,692,502	5,851,250
TOWN	55,210,701	13,016,844	830,799	18,077,779	6,393	104,418,360	5,474,088	56,983,490	19,507,463
TOTAL	56,149,384	13,127,640	911,487	18,246,168	8,660	109,926,729	5,904,025	63,675,992	25,358,713

**TABLE 31 PART C**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	TOTAL AG NET TAX CAPACITY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL HOMESTEAD			
		UP TO \$76K	\$76 - 115K	OVER \$115K	BLIND/ PARA/VET/ DISABLED	UP TO \$76K	\$76-115K	OVER \$115K
					TO \$32K (0.45%)			
<b>AITKIN</b>								
CITY	73,429	766	71	11	1,418	346,611	21,510	2,968
TOWN	5,812,048	2,150	960	576	7,893	2,094,790	633,628	329,676
TOTAL	5,885,477	2,916	1,031	587	9,311	2,441,401	655,138	332,644
<b>ANOKA</b>								
CITY	1,162,629	7,016	42,667	29,291	33,165	58,764,832	33,597,713	18,887,370
TOWN	619,999	174	1,183	2,189	1,008	2,665,831	1,906,979	1,522,279
TOTAL	1,782,628	7,190	43,850	31,480	34,173	61,430,663	35,504,692	20,409,649
<b>BECKER</b>								
CITY	358,363	1,957	543	314	3,678	1,533,996	349,812	280,307
TOWN	5,715,077	2,515	1,260	842	4,523	2,748,477	891,917	559,690
TOTAL	6,073,440	4,472	1,803	1,156	8,201	4,282,473	1,241,729	839,997
<b>BELTRAMI</b>								
CITY	53,523	2,127	323	140	2,273	1,259,861	163,877	73,111
TOWN	2,273,529	3,018	1,447	758	4,448	3,075,798	856,766	548,018
TOTAL	2,327,052	5,145	1,770	898	6,721	4,335,659	1,020,643	621,129
<b>BENTON</b>								
CITY	33,474	1,987	1,876	433	3,166	2,900,860	762,312	188,325
TOWN	1,992,668	758	1,132	548	1,440	1,680,110	677,262	309,363
TOTAL	2,026,142	2,745	3,008	981	4,606	4,580,970	1,439,574	497,688
<b>BIG STONE</b>								
CITY	28,163	1,265	66	25	498	437,543	20,216	1,733
TOWN	1,830,559	140	26	15	144	88,014	10,569	3,492
TOTAL	1,858,722	1,405	92	40	642	525,557	30,785	5,225
<b>BLUE EARTH</b>								
CITY	65,259	3,673	3,507	1,458	7,037	5,711,462	1,839,900	821,790
TOWN	7,471,405	1,102	795	1,182	1,800	2,054,204	1,013,999	907,201
TOTAL	7,536,664	4,775	4,302	2,640	8,837	7,765,666	2,853,899	1,728,991
<b>BROWN</b>								
CITY	43,330	3,972	1,729	637	3,335	3,699,667	800,313	348,168
TOWN	5,111,381	468	227	156	144	476,440	170,640	65,359
TOTAL	5,154,711	4,440	1,956	793	3,479	4,176,107	970,953	413,527
<b>CARLTON</b>								
CITY	53,133	3,173	1,075	353	4,919	2,622,822	484,329	159,196
TOWN	1,399,793	2,014	1,445	593	3,762	2,509,654	787,098	277,482
TOTAL	1,452,926	5,187	2,520	946	8,681	5,132,476	1,271,427	436,678
<b>CARVER</b>								
CITY	454,996	1,114	4,273	10,100	4,392	11,513,882	7,977,640	12,903,269
TOWN	2,957,290	96	413	1,742	360	1,696,366	1,289,432	1,695,681
TOTAL	3,412,286	1,210	4,686	11,842	4,752	13,210,248	9,267,072	14,598,950
<b>CASS</b>								
CITY	2,572,391	1,157	317	585	2,575	1,133,063	444,935	991,423
TOWN	9,216,187	2,778	1,472	1,514	7,623	3,544,590	1,300,988	1,376,534
TOTAL	11,788,578	3,935	1,789	2,099	10,198	4,677,653	1,745,923	2,367,957



**TABLE 31 PART C**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	TOTAL AG NET TAX CAPACITY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL HOMESTEAD			
		UP TO \$76K	\$76 - 115K	OVER \$115K	BLIND/ PARA/VET/ DISABLED	UP TO \$76K	\$76-115K	OVER \$115K
					TO \$32K (0.45%)			
<b>CHIPPEWA</b>								
CITY	29,305	2,117	440	131	1,778	1,290,592	178,297	55,472
TOWN	4,092,650	446	122	53	668	314,027	60,843	21,148
TOTAL	4,121,955	2,563	562	184	2,446	1,604,619	239,140	76,620
<b>CHISAGO</b>								
CITY	547,098	1,297	3,010	1,447	4,608	4,137,703	1,801,314	777,686
TOWN	3,058,495	547	1,792	2,670	2,016	3,681,531	2,386,338	1,746,048
TOTAL	3,605,593	1,844	4,802	4,117	6,624	7,819,234	4,187,652	2,523,734
<b>CLAY</b>								
CITY	62,505	5,725	3,171	973	7,447	6,231,523	1,375,935	499,372
TOWN	4,953,159	884	789	264	922	1,246,199	389,627	83,475
TOTAL	5,015,664	6,609	3,960	1,237	8,369	7,477,722	1,765,562	582,847
<b>CLEARWATER</b>								
CITY	7,054	667	22	3	971	217,641	8,991	853
TOWN	1,077,274	734	145	20	615	414,507	46,233	7,425
TOTAL	1,084,328	1,401	167	23	1,586	632,148	55,224	8,278
<b>COOK</b>								
CITY	42,888	138	192	82	792	290,415	96,032	35,711
TOWN	3,882,345	335	301	550	288	817,280	427,202	597,124
TOTAL	3,925,233	473	493	632	1,080	1,107,695	523,234	632,835
<b>COTTONWOOD</b>								
CITY	27,462	2,475	283	66	1,651	1,118,741	107,968	33,837
TOWN	5,236,977	418	33	4	78	158,079	10,743	2,041
TOTAL	5,264,439	2,893	316	70	1,729	1,276,820	118,711	35,878
<b>CROW WING</b>								
CITY	6,417,520	4,161	2,279	1,861	9,073	5,170,784	1,828,605	1,939,017
TOWN	10,948,767	2,784	2,629	2,324	6,808	5,183,462	2,245,787	2,237,454
TOTAL	17,366,287	6,945	4,908	4,185	15,881	10,354,246	4,074,392	4,176,471
<b>DAKOTA</b>								
CITY	1,023,268	8,563	29,529	56,025	32,904	69,884,592	46,679,339	48,933,499
TOWN	3,638,196	112	521	2,647	1,368	2,459,459	1,922,870	2,209,982
TOTAL	4,661,464	8,675	30,050	58,672	34,272	72,344,051	48,602,209	51,143,481
<b>DODGE</b>								
CITY	35,472	1,739	980	160	2,730	1,807,062	331,168	74,503
TOWN	4,173,605	451	387	392	575	841,171	359,014	245,948
TOTAL	4,209,077	2,190	1,367	552	3,305	2,648,233	690,182	320,451
<b>DOUGLAS</b>								
CITY	117,286	1,902	954	276	5,066	1,857,716	399,851	161,325
TOWN	5,612,449	1,199	1,919	2,212	4,086	3,763,689	1,977,709	2,048,796
TOTAL	5,729,735	3,101	2,873	2,488	9,152	5,621,405	2,377,560	2,210,121
<b>FARIBAULT</b>								
CITY	56,694	3,401	315	80	3,527	1,379,473	121,654	35,165
TOWN	7,144,867	658	85	8	288	318,765	23,171	865
TOTAL	7,201,561	4,059	400	88	3,815	1,698,238	144,825	36,030

**TABLE 31 PART C**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	TOTAL AG NET TAX CAPACITY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL HOMESTEAD			
		UP TO \$76K	\$76 - \$115K	OVER \$115K	BLIND/ PARA/VET/ DISABLED	UP TO \$76K	\$76-115K	OVER \$115K
					TO \$32K (0.45%)			
<b>FILLMORE</b>								
CITY	203,227	2,988	673	159	3,975	1,990,488	263,033	65,542
TOWN	4,684,399	666	84	33	222	339,112	41,954	15,403
TOTAL	4,887,626	3,654	757	192	4,197	2,329,600	304,987	80,945
<b>FREEBORN</b>								
CITY	39,287	5,815	1,181	374	5,654	3,683,194	549,619	277,339
TOWN	5,818,131	1,267	397	155	693	1,018,177	204,792	108,961
TOTAL	5,857,418	7,082	1,578	529	6,347	4,701,371	754,411	386,300
<b>GOODHUE</b>								
CITY	234,692	2,950	3,421	1,840	5,940	5,713,552	2,196,433	1,158,917
TOWN	6,384,296	653	940	1,188	980	1,967,777	1,086,642	1,035,993
TOTAL	6,618,988	3,603	4,361	3,028	6,920	7,681,329	3,283,075	2,194,910
<b>GRANT</b>								
CITY	38,829	1,090	68	7	1,369	412,662	18,634	3,707
TOWN	2,985,983	269	91	54	0	217,080	51,873	27,349
TOTAL	3,024,812	1,359	159	61	1,369	629,742	70,507	31,056
<b>HENNEPIN</b>								
CITY	3,936,311	47,257	106,113	146,395	163,882	218,826,712	130,360,032	197,926,884
TOWN	217,278	5	86	618	216	538,161	437,452	632,408
TOTAL	4,153,589	47,262	106,199	147,013	164,098	219,364,873	130,797,484	198,559,292
<b>HOUSTON</b>								
CITY	79,081	2,081	1,015	423	3,261	2,140,003	550,965	214,773
TOWN	2,250,770	553	444	317	834	848,760	334,955	150,726
TOTAL	2,329,851	2,634	1,459	740	4,095	2,988,763	885,920	365,499
<b>HUBBARD</b>								
CITY	63,098	931	160	42	2,710	536,211	66,663	20,824
TOWN	4,909,328	2,037	1,238	972	2,799	2,614,003	977,768	757,665
TOTAL	4,972,426	2,968	1,398	1,014	5,509	3,150,214	1,044,431	778,489
<b>ISANTI</b>								
CITY	22,502	841	1,000	244	3,240	1,434,204	403,670	138,545
TOWN	3,092,123	1,118	2,525	1,437	4,293	3,642,209	1,703,613	717,860
TOTAL	3,114,625	1,959	3,525	1,681	7,533	5,076,413	2,107,283	856,405
<b>ITASCA</b>								
CITY	218,760	3,735	982	487	6,463	2,680,980	551,049	425,252
TOWN	4,648,720	4,219	2,328	1,605	9,155	5,028,079	1,618,740	1,163,210
TOTAL	4,867,480	7,954	3,310	2,092	15,618	7,709,059	2,169,789	1,588,462
<b>JACKSON</b>								
CITY	32,377	1,784	301	44	1,661	925,577	98,432	12,972
TOWN	6,751,412	482	74	14	180	261,195	26,096	7,342
TOTAL	6,783,789	2,266	375	58	1,841	1,186,772	124,528	20,314
<b>KANABEC</b>								
CITY	17,423	674	186	45	1,747	486,112	71,801	16,944
TOWN	1,775,329	1,531	715	217	2,813	1,412,019	319,413	103,687
TOTAL	1,792,752	2,205	901	262	4,560	1,898,131	391,214	120,631

**TABLE 31 PART C**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	TOTAL AG NET TAX CAPACITY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL HOMESTEAD			
		UP TO \$76K	\$76 - 115K	OVER \$115K	BLIND/ PARA/VET/ DISABLED TO \$32K (0.45%)	UP TO \$76K (1.00%)	\$76-115K (1.65%)	OVER \$115K (1.65%)
<b><u>KANDIYOHI</u></b>								
CITY	164,753	3,997	1,810	672	5,210	3,982,990	796,618	528,802
TOWN	6,759,914	1,354	1,365	1,368	1,061	2,723,334	1,277,408	1,232,418
TOTAL	6,924,667	5,351	3,175	2,040	6,271	6,706,324	2,074,026	1,761,220
<b><u>KITTSOON</u></b>								
CITY	22,052	995	44	3	653	311,236	9,972	241
TOWN	2,693,347	203	1	0	0	60,318	205	0
TOTAL	2,715,399	1,198	45	3	653	371,554	10,177	241
<b><u>KOOCHICHING</u></b>								
CITY	15,993	2,236	291	61	2,769	1,145,162	96,013	19,963
TOWN	873,192	1,186	363	196	2,289	952,019	217,249	103,050
TOTAL	889,185	3,422	654	257	5,058	2,097,181	313,262	123,013
<b><u>LAC QUI PARLE</u></b>								
CITY	10,838	1,376	65	18	1,237	472,395	14,135	1,753
TOWN	3,446,512	380	36	29	280	166,111	19,750	16,836
TOTAL	3,457,350	1,756	101	47	1,517	638,506	33,885	18,589
<b><u>LAKE</u></b>								
CITY	37,089	1,719	228	20	3,255	924,641	52,413	8,827
TOWN	1,842,314	929	604	342	1,737	1,161,803	378,849	249,090
TOTAL	1,879,403	2,648	832	362	4,992	2,086,444	431,262	257,917
<b><u>LAKE/WOODS</u></b>								
CITY	7,450	376	31	4	288	150,720	7,980	1,888
TOWN	856,013	586	173	59	1,009	429,833	78,675	30,118
TOTAL	863,463	962	204	63	1,297	580,553	86,655	32,006
<b><u>LE SUEUR</u></b>								
CITY	115,469	2,359	1,410	534	4,865	2,732,141	728,283	215,684
TOWN	4,294,776	587	877	1,031	1,152	1,761,475	950,577	686,667
TOTAL	4,410,245	2,946	2,287	1,565	6,017	4,493,616	1,678,860	902,351
<b><u>LINCOLN</u></b>								
CITY	28,193	1,139	73	19	1,349	433,314	16,735	3,162
TOWN	1,916,803	257	46	8	130	122,028	16,730	2,376
TOTAL	1,944,996	1,396	119	27	1,479	555,342	33,465	5,538
<b><u>LYON</u></b>								
CITY	46,616	2,937	1,420	614	4,133	2,875,707	749,166	356,949
TOWN	4,675,513	497	240	128	504	503,919	152,549	64,850
TOTAL	4,722,129	3,434	1,660	742	4,637	3,379,626	901,715	421,799
<b><u>MCLEOD</u></b>								
CITY	32,715	2,613	3,103	1,080	2,779	4,676,720	1,527,691	600,071
TOWN	3,937,678	529	706	621	503	1,290,585	621,900	362,528
TOTAL	3,970,393	3,142	3,809	1,701	3,282	5,967,305	2,149,591	962,599
<b><u>MAHNOMEN</u></b>								
CITY	7,497	519	20	1	442	200,700	3,644	158
TOWN	1,070,043	416	44	5	288	193,770	11,290	3,259
TOTAL	1,077,540	935	64	6	730	394,470	14,934	3,417

**TABLE 31 PART C**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	TOTAL AG NET TAX CAPACITY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL HOMESTEAD			
		UP TO \$76K	\$76 - 115K	OVER \$115K	BLIND/ PARA/VET/ DISABLED	UP TO \$76K	\$76-115K	OVER \$115K
					TO \$32K (0.45%)			
<b>MARSHALL</b>								
CITY	20,210	1,458	73	1	614	534,985	14,492	938
TOWN	4,046,287	569	22	3	72	198,788	5,886	659
TOTAL	4,066,497	2,027	95	4	686	733,773	20,378	1,597
<b>MARTIN</b>								
CITY	144,538	4,276	706	307	3,176	2,414,972	365,507	139,245
TOWN	8,095,178	597	98	54	144	370,295	59,178	37,034
TOTAL	8,239,716	4,873	804	361	3,320	2,785,267	424,685	176,279
<b>MEEKER</b>								
CITY	32,808	2,064	796	187	2,697	1,736,905	297,892	85,541
TOWN	4,216,579	1,015	870	624	1,085	1,643,974	637,045	369,120
TOTAL	4,249,387	3,079	1,666	811	3,782	3,380,879	934,937	454,661
<b>MILLE LACS</b>								
CITY	123,723	1,436	705	112	1,798	1,351,176	208,048	33,523
TOWN	2,339,247	1,465	1,148	438	3,604	1,932,669	575,298	185,788
TOTAL	2,462,970	2,901	1,853	550	5,402	3,283,845	783,346	219,311
<b>MORRISON</b>								
CITY	110,431	2,880	567	77	6,790	1,830,153	174,116	23,898
TOWN	4,182,084	1,765	1,190	545	4,184	2,149,037	676,898	329,931
TOTAL	4,292,515	4,645	1,757	622	10,974	3,979,190	851,014	353,829
<b>MOWER</b>								
CITY	63,524	7,344	1,267	677	8,966	4,784,764	729,063	544,596
TOWN	6,073,790	1,106	388	145	1,296	952,229	191,165	83,227
TOTAL	6,137,314	8,450	1,655	822	10,262	5,736,993	920,228	627,823
<b>MURRAY</b>								
CITY	24,853	1,494	162	31	2,361	675,644	50,530	12,193
TOWN	4,917,810	393	110	72	34	279,622	79,029	44,298
TOTAL	4,942,663	1,887	272	103	2,395	955,266	129,559	56,491
<b>NICOLLET</b>								
CITY	55,676	1,671	2,569	1,363	4,366	3,949,113	1,634,929	801,087
TOWN	4,582,046	358	311	393	792	704,585	354,812	316,452
TOTAL	4,637,722	2,029	2,880	1,756	5,158	4,653,698	1,989,741	1,117,539
<b>NOBLES</b>								
CITY	66,655	3,229	748	333	3,157	2,172,901	377,123	175,898
TOWN	5,914,451	619	64	34	44	297,631	29,625	14,666
TOTAL	5,981,106	3,848	812	367	3,201	2,470,532	406,748	190,564
<b>NORMAN</b>								
CITY	7,080	1,267	87	26	654	490,177	23,123	4,502
TOWN	3,209,924	396	22	2	257	138,147	5,306	79
TOTAL	3,217,004	1,663	109	28	911	628,324	28,429	4,581
<b>OLMSTED</b>								
CITY	164,609	10,414	10,714	6,241	13,345	18,879,304	6,868,550	4,919,163
TOWN	5,387,907	1,200	1,588	2,657	1,008	3,916,939	2,169,838	3,093,079
TOTAL	5,552,516	11,614	12,302	8,898	14,353	22,796,243	9,038,388	8,012,242

**TABLE 31 PART C**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	TOTAL AG NET TAX CAPACITY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL HOMESTEAD			
		UP TO \$76K	\$76 - 115K	OVER \$115K	BLIND/ PARA/VET/ DISABLED	UP TO \$76K	\$76-115K	OVER \$115K
					TO \$32K (0.45%)			
<b>OTTER TAIL</b>								
CITY	266,441	5,121	1,277	500	4,537	3,695,358	642,338	279,492
TOWN	12,871,806	3,321	2,167	1,709	6,155	4,484,797	1,749,055	1,202,259
TOTAL	13,138,247	8,442	3,444	2,209	10,692	8,180,155	2,391,393	1,481,751
<b>PENNINGTON</b>								
CITY	5,852	1,897	314	78	3,683	1,112,076	124,916	47,513
TOWN	1,058,106	620	173	51	718	425,820	71,813	25,928
TOTAL	1,063,958	2,517	487	129	4,401	1,537,896	196,729	73,441
<b>PINE</b>								
CITY	252,420	1,555	472	137	1,731	1,155,098	195,352	64,891
TOWN	3,864,262	2,030	1,077	480	3,219	2,076,206	608,315	288,869
TOTAL	4,116,682	3,585	1,549	617	4,950	3,231,304	803,667	353,760
<b>PIPESTONE</b>								
CITY	53,432	2,016	221	50	1,075	937,406	84,224	20,576
TOWN	2,631,394	211	40	22	360	125,618	21,264	12,251
TOTAL	2,684,826	2,227	261	72	1,435	1,063,024	105,488	32,827
<b>POLK</b>								
CITY	70,826	3,944	1,134	299	6,160	2,723,506	464,580	144,285
TOWN	7,966,265	1,223	285	141	1,431	809,090	165,935	74,558
TOTAL	8,037,091	5,167	1,419	440	7,591	3,532,596	630,515	218,843
<b>POPE</b>								
CITY	40,484	1,342	215	70	2,325	768,088	81,058	27,823
TOWN	2,882,817	677	321	155	360	654,957	177,587	117,079
TOTAL	2,923,301	2,019	536	225	2,685	1,423,045	258,645	144,902
<b>RAMSEY</b>								
CITY	234,776	31,682	48,527	42,980	87,959	87,493,387	42,481,959	39,333,767
TOWN	31,144	254	1,080	2,459	1,944	2,836,851	1,979,290	2,178,075
TOTAL	265,920	31,936	49,607	45,439	89,903	90,330,238	44,461,249	41,511,842
<b>RED LAKE</b>								
CITY	15,396	701	14	0	304	218,399	3,110	0
TOWN	704,186	217	5	0	0	68,693	326	0
TOTAL	719,582	918	19	0	304	287,092	3,436	0
<b>REDWOOD</b>								
CITY	72,227	2,844	584	132	2,291	1,569,851	221,327	46,971
TOWN	7,960,970	490	67	25	0	246,988	33,920	10,138
TOTAL	8,033,197	3,334	651	157	2,291	1,816,839	255,247	57,109
<b>RENVILLE</b>								
CITY	139,957	2,998	370	57	2,765	1,447,622	104,312	17,807
TOWN	9,890,488	565	87	36	477	324,460	39,145	15,337
TOTAL	10,030,445	3,563	457	93	3,242	1,772,082	143,457	33,144
<b>RICE</b>								
CITY	81,881	2,544	3,904	2,583	11,484	6,422,477	2,855,335	1,536,858
TOWN	4,867,465	627	1,057	1,760	1,584	2,485,812	1,483,304	1,385,343
TOTAL	4,949,346	3,171	4,961	4,343	13,068	8,908,289	4,338,639	2,922,201

**TABLE 31 PART C**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	TOTAL AG NET TAX CAPACITY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL HOMESTEAD			
		UP TO \$76K	\$76 - 115K	OVER \$115K	BLIND/ PARA/VET/ DISABLED	UP TO \$76K (1.00%)	\$76-115K (1.65%)	OVER \$115K (1.65%)
					TO \$32K (0.45%)			
<b>ROCK</b>								
CITY	44,157	1,459	445	113	1,521	1,060,805	174,371	33,794
TOWN	3,874,533	325	55	20	288	177,517	23,693	11,915
TOTAL	3,918,690	1,784	500	133	1,809	1,238,322	198,064	45,709
<b>ROSEAU</b>								
CITY	9,976	1,182	301	43	1,162	808,523	92,396	12,452
TOWN	2,078,254	1,416	460	39	504	1,004,856	131,332	18,656
TOTAL	2,088,230	2,598	761	82	1,666	1,813,379	223,728	31,108
<b>ST. LOUIS</b>								
CITY	376,288	31,870	7,381	3,664	40,814	22,927,093	4,038,249	2,611,427
TOWN	8,382,839	8,935	4,419	3,574	12,773	10,254,002	3,465,146	2,390,451
TOTAL	8,759,127	40,805	11,800	7,238	53,587	33,181,095	7,503,395	5,001,878
<b>SCOTT</b>								
CITY	607,653	1,600	5,829	11,261	4,167	13,807,532	9,568,238	8,481,346
TOWN	3,734,636	117	576	3,731	720	3,333,175	2,636,739	4,509,488
TOTAL	4,342,289	1,717	6,405	14,992	4,887	17,140,707	12,204,977	12,990,834
<b>SHERBURNE</b>								
CITY	667,504	1,318	4,169	2,483	5,184	5,812,699	2,932,443	1,375,169
TOWN	3,843,728	743	2,887	3,514	2,736	5,260,346	3,302,585	2,224,677
TOTAL	4,511,232	2,061	7,056	5,997	7,920	11,073,045	6,235,028	3,599,846
<b>SIBLEY</b>								
CITY	39,230	2,116	393	57	1,516	1,320,949	122,388	17,945
TOWN	5,544,637	467	282	193	144	593,675	204,098	103,183
TOTAL	5,583,867	2,583	675	250	1,660	1,914,624	326,486	121,128
<b>STEARNS</b>								
CITY	196,437	10,629	7,994	3,267	14,847	14,361,285	4,215,514	2,184,969
TOWN	7,541,745	2,211	3,941	3,070	3,226	6,491,491	3,231,038	2,006,850
TOTAL	7,738,182	12,840	11,935	6,337	18,073	20,852,776	7,446,552	4,191,819
<b>STEELE</b>								
CITY	64,651	2,135	3,811	1,571	4,997	5,321,669	2,016,961	994,113
TOWN	4,048,836	397	545	422	504	951,121	412,577	222,438
TOTAL	4,113,487	2,532	4,356	1,993	5,501	6,272,790	2,429,538	1,216,551
<b>STEVENS</b>								
CITY	23,953	1,276	281	97	1,225	820,305	125,659	42,822
TOWN	2,878,661	276	102	75	0	255,218	77,746	33,416
TOTAL	2,902,614	1,552	383	172	1,225	1,075,523	203,405	76,238
<b>SWIFT</b>								
CITY	29,870	1,807	240	42	1,594	864,495	79,088	15,930
TOWN	3,583,340	418	49	8	316	192,823	12,142	4,706
TOTAL	3,613,210	2,225	289	50	1,910	1,057,318	91,230	20,636
<b>TODD</b>								
CITY	51,255	2,384	250	38	2,782	1,076,927	69,678	12,855
TOWN	3,112,903	1,753	672	214	2,185	1,420,932	291,155	95,393
TOTAL	3,164,158	4,137	922	252	4,967	2,497,859	360,833	108,248

**TABLE 31 PART C**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	TOTAL AG NET TAX CAPACITY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL HOMESTEAD			
		UP TO \$76K	\$76 - 115K	OVER \$115K	BLIND/ PARA/VET/ DISABLED	UP TO \$76K	\$76-115K	OVER \$115K
					TO \$32K (0.45%)			
<b>TRAVERSE</b>								
CITY	12,124	795	56	34	1,693	276,757	21,756	11,267
TOWN	3,081,906	142	12	0	293	56,561	1,714	0
TOTAL	3,094,030	937	68	34	1,986	333,318	23,470	11,267
<b>WABASHA</b>								
CITY	150,335	2,161	1,313	378	5,622	2,433,830	579,834	220,468
TOWN	3,092,857	631	552	430	864	1,065,582	441,572	210,712
TOTAL	3,243,192	2,792	1,865	808	6,486	3,499,412	1,021,406	431,180
<b>WADENA</b>								
CITY	26,466	1,919	216	38	4,944	947,370	67,414	16,837
TOWN	976,677	808	215	43	2,289	542,700	83,304	19,560
TOTAL	1,003,143	2,727	431	81	7,233	1,490,070	150,718	36,397
<b>WASECA</b>								
CITY	13,290	2,311	980	221	2,789	2,175,938	359,458	108,652
TOWN	4,461,875	438	405	350	0	790,289	352,418	224,438
TOTAL	4,475,165	2,749	1,385	571	2,789	2,966,227	711,876	333,090
<b>WASHINGTON</b>								
CITY	2,482,708	3,417	18,153	29,106	15,638	37,922,314	25,176,435	31,447,421
TOWN	2,387,681	97	857	5,929	2,232	5,208,300	4,184,179	8,881,009
TOTAL	4,870,389	3,514	19,010	35,035	17,870	43,130,614	29,360,614	40,328,430
<b>WATONWAN</b>								
CITY	12,596	2,203	234	35	1,967	1,025,591	79,451	11,486
TOWN	4,061,649	422	49	24	64	209,975	28,045	11,522
TOTAL	4,074,245	2,625	283	59	2,031	1,235,566	107,496	23,008
<b>WILKIN</b>								
CITY	52,183	1,025	210	81	1,048	616,038	96,216	30,405
TOWN	4,417,076	261	46	16	72	152,301	21,646	9,287
TOTAL	4,469,259	1,286	256	97	1,120	768,339	117,862	39,692
<b>WINONA</b>								
CITY	105,807	4,581	3,226	1,634	7,799	6,271,683	1,934,872	1,003,635
TOWN	2,988,179	747	850	706	504	1,587,456	717,859	541,300
TOTAL	3,093,986	5,328	4,076	2,340	8,303	7,859,139	2,652,731	1,544,935
<b>WRIGHT</b>								
CITY	976,258	2,303	6,250	5,073	6,042	9,920,049	5,420,506	3,072,458
TOWN	7,822,195	823	2,448	3,973	2,304	5,336,557	3,476,977	2,795,219
TOTAL	8,798,453	3,126	8,698	9,046	8,346	15,256,606	8,897,483	5,867,677
<b>YELLOW MEDICINE</b>								
CITY	34,032	1,958	176	29	2,153	838,153	46,606	7,640
TOWN	4,234,478	455	76	21	183	241,683	32,276	5,878
TOTAL	4,268,510	2,413	252	50	2,336	1,079,836	78,882	13,518
<b>STATEWIDE TOTAL</b>								
CITY	26,664,066	325,430	358,551	373,043	665,627	717,019,629	353,744,109	389,176,955
TOWN	367,945,485	85,105	64,128	69,813	142,964	141,333,978	64,159,570	58,371,145
TOTAL	394,609,551	410,535	422,679	442,856	808,591	858,353,607	417,903,679	447,548,100

**TABLE 31 PART D**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	NON-AGRICULTURAL NON-HOMESTEAD					CLASS 4D LOW-INCOME HOUSING (1.00%)	NON-PROFIT COMM. SERVICE AND STUDENT HOUSING (1.20%, 1.65%)
	RESIDENTIAL SINGLE UNIT			RESIDENTIAL	APARTMENT		
	UP TO	\$76 -	OVER	1, 2 OR	4 OR MORE		
	\$76K	\$115K	\$115K	3 UNITS	UNITS		
(1.20%)	(1.65%)	(1.65%)	(1.65%)	(2.15%, 2.40%)			
<b>AITKIN</b>							
CITY	45,723	2,987	3,745	8,348	93,777	16,912	0
TOWN	71,089	4,547	2,399	4,731	3,327	0	0
TOTAL	116,812	7,534	6,144	13,079	97,104	16,912	0
<b>ANOKA</b>							
CITY	1,865,672	537,539	392,841	2,302,761	7,940,286	1,247,255	4,660
TOWN	126,575	48,831	39,062	121,157	0	0	0
TOTAL	1,992,247	586,370	431,903	2,423,918	7,940,286	1,247,255	4,660
<b>BECKER</b>							
CITY	175,555	20,188	13,180	91,200	178,916	77,395	2,952
TOWN	205,152	27,174	13,420	79,766	8,203	306	1,053
TOTAL	380,707	47,362	26,600	170,966	187,119	77,701	4,005
<b>BERTRAM</b>							
CITY	175,536	8,583	846	115,030	350,122	94,147	1,257
TOWN	206,830	30,415	24,102	133,106	36,182	2,074	0
TOTAL	382,366	38,998	24,948	248,136	386,304	96,221	1,257
<b>BENTON</b>							
CITY	128,512	9,570	2,608	128,413	1,663,048	202,892	0
TOWN	116,641	8,321	10,075	75,777	3,290	0	0
TOTAL	245,153	17,891	12,683	204,190	1,666,338	202,892	0
<b>BIG STONE</b>							
CITY	29,605	0	0	3,620	28,814	2,505	206
TOWN	27,360	819	299	140	0	0	216
TOTAL	56,965	819	299	3,760	28,814	2,505	422
<b>BLUE EARTH</b>							
CITY	331,253	25,398	16,419	373,252	2,052,058	222,625	2,297
TOWN	206,911	19,116	31,026	71,799	21,954	0	0
TOTAL	538,164	44,514	47,445	445,051	2,074,012	222,625	2,297
<b>BROWN</b>							
CITY	153,061	9,428	2,042	133,976	224,872	64,120	4,672
TOWN	63,756	1,765	776	24,612	785	0	43
TOTAL	216,817	11,193	2,818	158,588	225,657	64,120	4,715
<b>CARLTON</b>							
CITY	151,969	8,952	5,096	83,051	130,852	74,026	583
TOWN	112,880	11,008	5,922	25,754	12,562	759	0
TOTAL	264,849	19,960	11,018	108,805	143,414	74,785	583
<b>CARVER</b>							
CITY	379,355	147,080	286,489	997,911	967,510	288,829	0
TOWN	136,077	35,525	42,101	90,933	0	0	0
TOTAL	515,432	182,605	328,590	1,088,844	967,510	288,829	0
<b>CASS</b>							
CITY	121,113	19,137	31,824	46,733	75,595	35,394	221
TOWN	273,422	39,313	34,574	83,230	17,411	0	1,324
TOTAL	394,535	58,450	66,398	129,963	93,006	35,394	1,545



**TABLE 31 PART D**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	NON-AGRICULTURAL NON-HOMESTEAD					CLASS 4D LOW-INCOME HOUSING (1.00%)	NON-PROFIT COMM. SERVICE AND STUDENT HOUSING (1.20%, 1.65%)
	RESIDENTIAL SINGLE UNIT			RESIDENTIAL 1, 2 OR 3 UNITS (1.65%)	APARTMENT 4 OR MORE UNITS (2.15%, 2.40%)		
	UP TO \$76K (1.20%)	\$76 - 115K (1.65%)	OVER \$115K (1.65%)				
<b>CHIPPEWA</b>							
CITY	85,404	2,080	393	33,788	70,013	36,079	1,422
TOWN	49,456	1,216	784	5,684	0	0	0
TOTAL	134,860	3,296	1,177	39,472	70,013	36,079	1,422
<b>CHISAGO</b>							
CITY	215,126	43,841	21,019	168,000	325,423	138,279	931
TOWN	240,155	64,552	76,090	214,558	5,578	0	31
TOTAL	455,281	108,393	97,109	382,558	331,001	138,279	962
<b>CLAY</b>							
CITY	302,616	19,361	6,752	113,184	1,334,630	112,728	0
TOWN	81,380	6,653	2,249	45,166	0	0	0
TOTAL	383,996	26,014	9,001	158,350	1,334,630	112,728	0
<b>CLEARWATER</b>							
CITY	24,046	923	127	6,455	25,521	18,134	276
TOWN	42,098	1,724	81	1,679	0	0	0
TOTAL	66,144	2,647	208	8,134	25,521	18,134	276
<b>COOK</b>							
CITY	29,486	3,926	17	18,758	28,294	9,283	1,241
TOWN	48,491	11,218	13,562	19,534	5,273	0	0
TOTAL	77,977	15,144	13,579	38,292	33,567	9,283	1,241
<b>COTTONWOOD</b>							
CITY	80,070	2,889	166	29,677	56,387	26,734	135
TOWN	53,798	769	0	7,835	17,773	0	0
TOTAL	133,868	3,658	166	37,512	74,160	26,734	135
<b>CROW WING</b>							
CITY	493,412	64,583	43,920	363,625	560,088	121,278	2,009
TOWN	309,249	46,770	30,740	153,279	50,682	0	0
TOTAL	802,661	111,353	74,660	516,904	610,770	121,278	2,009
<b>DAKOTA</b>							
CITY	2,729,574	988,062	1,023,680	2,515,688	19,241,022	898,412	7,470
TOWN	179,586	70,662	64,825	186,462	31,488	2,380	0
TOTAL	2,909,160	1,058,724	1,088,505	2,702,150	19,272,510	900,792	7,470
<b>DODGE</b>							
CITY	60,122	3,759	3,572	48,488	92,106	33,662	0
TOWN	86,434	6,158	922	57,011	2,333	0	0
TOTAL	146,556	9,917	4,494	105,499	94,439	33,662	0
<b>DOUGLAS</b>							
CITY	218,856	20,338	4,721	159,851	550,926	105,334	1,486
TOWN	237,143	44,667	22,049	176,925	44,861	1,050	155
TOTAL	455,999	65,005	26,770	336,776	595,787	106,384	1,641
<b>FARIBAULT</b>							
CITY	81,341	1,816	898	37,709	79,901	18,892	753
TOWN	80,197	259	0	23,319	0	0	0
TOTAL	161,538	2,075	898	61,028	79,901	18,892	753

**TABLE 31 PART D**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	NON-AGRICULTURAL NON-HOMESTEAD					CLASS 4D LOW-INCOME HOUSING (1.00%)	NON-PROFIT COMM. SERVICE AND STUDENT HOUSING (1.20%, 1.65%)
	RESIDENTIAL SINGLE UNIT			RESIDENTIAL	APARTMENT		
	UP TO	\$76 -	OVER	1, 2 OR	4 OR MORE		
	\$76K	115K	\$115K	3 UNITS	UNITS		
(1.20%)	(1.65%)	(1.65%)	(1.65%)	(2.15%, 2.40%)			
<b>FILLMORE</b>							
CITY	164,414	5,774	851	22,712	146,781	45,360	1,047
TOWN	160,406	3,159	94	3,917	0	0	17
TOTAL	324,820	8,933	945	26,629	146,781	45,360	1,064
<b>FREEBORN</b>							
CITY	201,831	7,422	7,131	105,364	276,369	67,231	1,841
TOWN	79,040	1,860	1,684	7,869	1,889	0	87
TOTAL	280,871	9,282	8,815	113,233	278,258	67,231	1,928
<b>GOODHUE</b>							
CITY	300,835	34,992	31,569	335,118	737,649	191,120	6,251
TOWN	212,305	26,948	35,094	33,934	7,109	0	759
TOTAL	513,140	61,940	66,663	369,052	744,758	191,120	7,010
<b>GRANT</b>							
CITY	34,302	1,236	0	8,707	44,006	2,132	700
TOWN	51,365	3,517	2,170	620	0	0	0
TOTAL	85,667	4,753	2,170	9,327	44,006	2,132	700
<b>HENNEPIN</b>							
CITY	11,430,774	3,513,114	6,608,092	14,382,089	83,483,288	5,694,867	306,869
TOWN	17,740	5,456	3,724	17,207	0	0	0
TOTAL	11,448,514	3,518,570	6,611,816	14,399,296	83,483,288	5,694,867	306,869
<b>HOUSTON</b>							
CITY	124,898	13,099	11,914	106,745	158,256	25,998	957
TOWN	111,690	6,120	6,810	25,353	1,495	0	244
TOTAL	236,588	19,219	18,724	132,098	159,751	25,998	1,201
<b>HUBBARD</b>							
CITY	70,375	178	0	38,099	75,609	47,282	2,670
TOWN	162,875	20,291	8,174	90,286	0	0	0
TOTAL	233,250	20,469	8,174	128,385	75,609	47,282	2,670
<b>ISANTI</b>							
CITY	102,676	11,090	1,276	45,799	305,338	73,343	660
TOWN	223,624	43,370	21,685	94,964	1,896	0	0
TOTAL	326,300	54,460	22,961	140,763	307,234	73,343	660
<b>ITASCA</b>							
CITY	241,920	22,767	25,359	87,574	257,692	131,709	0
TOWN	219,890	33,581	24,674	76,968	0	0	0
TOTAL	461,810	56,348	50,033	164,542	257,692	131,709	0
<b>JACKSON</b>							
CITY	79,656	2,195	1,159	5,118	52,416	28,212	0
TOWN	92,423	1,222	574	8,469	0	0	0
TOTAL	172,079	3,417	1,733	13,587	52,416	28,212	0
<b>KANABEC</b>							
CITY	53,226	543	2	17,137	75,163	24,560	1,373
TOWN	166,506	8,549	354	42,589	0	0	0
TOTAL	219,732	9,092	356	59,726	75,163	24,560	1,373

**TABLE 31 PART D**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	NON-AGRICULTURAL NON-HOMESTEAD					CLASS 4D LOW-INCOME HOUSING (1.00%)	NON-PROFIT COMM. SERVICE AND STUDENT HOUSING (1.20%, 1.65%)
	RESIDENTIAL SINGLE UNIT			RESIDENTIAL 1, 2 OR 3 UNITS (1.65%)	APARTMENT 4 OR MORE UNITS (2.15%, 2.40%)		
	UP TO \$76K (1.20%)	\$76 - 115K (1.65%)	OVER \$115K (1.65%)				
<b><u>KANDIYOHI</u></b>							
CITY	277,974	24,628	14,908	200,876	793,084	112,757	317
TOWN	206,673	27,316	16,100	121,278	7,474	0	0
TOTAL	484,647	51,944	31,008	322,154	800,558	112,757	317
<b><u>KITTSOON</u></b>							
CITY	40,210	994	592	2,155	33,762	15,007	208
TOWN	23,325	13	0	2,043	0	0	0
TOTAL	63,535	1,007	592	4,198	33,762	15,007	208
<b><u>KOOCHICHING</u></b>							
CITY	92,778	2,756	0	44,527	41,541	37,571	454
TOWN	44,004	2,598	533	8,689	0	0	0
TOTAL	136,782	5,354	533	53,216	41,541	37,571	454
<b><u>LAC QUI PARLE</u></b>							
CITY	36,665	380	0	5,146	26,268	10,156	0
TOWN	42,020	1,099	391	4,845	0	0	0
TOTAL	78,685	1,479	391	9,991	26,268	10,156	0
<b><u>LAKE</u></b>							
CITY	80,005	1,960	509	30,561	37,741	16,347	907
TOWN	151,408	27,422	23,660	14,277	1,416	0	0
TOTAL	231,413	29,382	24,169	44,838	39,157	16,347	907
<b><u>LAKE/WOODS</u></b>							
CITY	15,542	0	0	6,894	1,356	5,619	0
TOWN	25,049	1,706	2,211	2,750	0	4,737	0
TOTAL	40,591	1,706	2,211	9,644	1,356	10,356	0
<b><u>LE SUEUR</u></b>							
CITY	169,348	10,891	4,745	72,746	198,006	53,861	743
TOWN	137,041	21,028	14,501	50,210	10,135	0	0
TOTAL	306,389	31,919	19,246	122,956	208,141	53,861	743
<b><u>LINCOLN</u></b>							
CITY	36,154	0	0	3,291	19,018	9,919	120
TOWN	35,304	297	0	747	0	0	0
TOTAL	71,458	297	0	4,038	19,018	9,919	120
<b><u>LYON</u></b>							
CITY	181,005	6,237	5,264	134,533	799,630	97,472	1,362
TOWN	79,482	1,488	0	23,390	1,697	578	0
TOTAL	260,487	7,725	5,264	157,923	801,327	98,050	1,362
<b><u>MCLEOD</u></b>							
CITY	229,575	21,359	11,086	17,756	743,371	93,508	0
TOWN	124,642	6,333	3,077	5,886	0	0	0
TOTAL	354,217	27,692	14,163	23,642	743,371	93,508	0
<b><u>MAHNOMEN</u></b>							
CITY	11,948	0	0	5,349	12,144	10,500	568
TOWN	23,853	0	0	4,218	0	0	0
TOTAL	35,801	0	0	9,567	12,144	10,500	568

**TABLE 31 PART D**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	NON-AGRICULTURAL NON-HOMESTEAD					CLASS 4D LOW-INCOME HOUSING (1.00%)	NON-PROFIT COMM. SERVICE AND STUDENT HOUSING (1.20%, 1.65%)
	RESIDENTIAL SINGLE UNIT			RESIDENTIAL	APARTMENT		
	UP TO \$76K (1.20%)	\$76 - 115K (1.65%)	OVER \$115K (1.65%)	1, 2 OR 3 UNITS (1.65%)	4 OR MORE UNITS (2.15%, 2.40%)		
<b>MARSHALL</b>							
CITY	37,720	597	0	9,128	44,624	6,924	624
TOWN	32,775	0	0	2,921	0	0	0
TOTAL	70,495	597	0	12,049	44,624	6,924	624
<b>MARTIN</b>							
CITY	177,032	7,584	2,599	34,445	155,022	39,025	619
TOWN	123,601	3,183	2,498	23,845	0	0	0
TOTAL	300,633	10,767	5,097	58,290	155,022	39,025	619
<b>MEEKER</b>							
CITY	106,469	4,204	168	67,978	135,405	34,013	1,617
TOWN	134,914	15,083	7,499	48,120	0	0	0
TOTAL	241,383	19,287	7,667	116,098	135,405	34,013	1,617
<b>MILLE LACS</b>							
CITY	90,453	2,695	0	56,060	149,529	93,572	794
TOWN	165,945	22,112	6,271	77,484	0	0	0
TOTAL	256,398	24,807	6,271	133,544	149,529	93,572	794
<b>MORRISON</b>							
CITY	124,758	4,575	4,151	76,239	217,320	95,952	0
TOWN	115,253	6,701	3,308	41,939	1,577	906	1,895
TOTAL	240,011	11,276	7,459	118,178	218,897	96,858	1,895
<b>MOWER</b>							
CITY	178,781	3,557	1,631	136,459	452,690	59,786	0
TOWN	73,828	1,885	0	8,687	6,331	0	0
TOTAL	252,609	5,442	1,631	145,146	459,021	59,786	0
<b>MURRAY</b>							
CITY	46,216	702	80	11,257	30,899	17,277	493
TOWN	46,895	644	1,239	9,315	0	0	0
TOTAL	93,111	1,346	1,319	20,572	30,899	17,277	493
<b>NICOLLET</b>							
CITY	211,344	31,494	13,741	228,063	520,709	83,327	1,596
TOWN	76,382	7,333	7,327	27,022	0	0	0
TOTAL	287,726	38,827	21,068	255,085	520,709	83,327	1,596
<b>NOBLES</b>							
CITY	180,665	3,504	1,901	87,285	330,360	48,146	718
TOWN	66,353	1,688	1,557	711	0	0	51
TOTAL	247,018	5,192	3,458	87,996	330,360	48,146	769
<b>NORMAN</b>							
CITY	38,483	165	0	5,481	24,663	12,120	3,315
TOWN	42,097	513	0	1,843	0	0	462
TOTAL	80,580	678	0	7,324	24,663	12,120	3,777
<b>OLMSTED</b>							
CITY	1,038,883	152,054	97,310	774,806	3,135,105	524,954	12,839
TOWN	207,624	36,838	50,195	157,323	28,767	0	106
TOTAL	1,246,507	188,892	147,505	932,129	3,163,872	524,954	12,945

**TABLE 31 PART D**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	NON-AGRICULTURAL NON-HOMESTEAD					CLASS 4D LOW-INCOME HOUSING (1.00%)	NON-PROFIT COMM. SERVICE AND STUDENT HOUSING (1.20%, 1.65%)
	RESIDENTIAL SINGLE UNIT			RESIDENTIAL	APARTMENT		
	UP TO \$76K (1.20%)	\$76 - 115K (1.65%)	OVER \$115K (1.65%)	1, 2 OR 3 UNITS (1.65%)	4 OR MORE UNITS (2.15%, 2.40%)		
<b>OTTER TAIL</b>							
CITY	270,198	7,719	745	145,255	631,382	134,528	1,808
TOWN	334,080	27,561	16,998	126,519	39,636	0	1,951
TOTAL	604,278	35,280	17,743	271,774	671,018	134,528	3,759
<b>PENNINGTON</b>							
CITY	72,001	621	0	28,757	94,634	48,899	312
TOWN	31,865	1,263	0	10,603	1,464	390	0
TOTAL	103,866	1,884	0	39,360	96,098	49,289	312
<b>PINE</b>							
CITY	150,862	5,156	2,164	46,923	119,901	94,977	3,737
TOWN	259,666	18,840	9,416	84,579	5,043	0	0
TOTAL	410,528	23,996	11,580	131,502	124,944	94,977	3,737
<b>PIPESTONE</b>							
CITY	83,662	2,300	44	28,845	45,940	13,125	725
TOWN	28,391	102	0	3,112	0	0	0
TOTAL	112,053	2,402	44	31,957	45,940	13,125	725
<b>POLK</b>							
CITY	185,941	16,502	5,415	71,044	338,905	60,664	2,382
TOWN	107,910	2,497	1,572	6,647	0	174	56
TOTAL	293,851	18,999	6,987	77,691	338,905	60,838	2,438
<b>POPE</b>							
CITY	55,271	2,198	1,341	41,154	103,831	17,233	1,176
TOWN	76,140	4,113	1,265	18,679	0	0	101
TOTAL	131,411	6,311	2,606	59,833	103,831	17,233	1,277
<b>RAMSEY</b>							
CITY	3,519,582	726,478	776,398	3,985,888	25,828,784	2,881,471	49,912
TOWN	111,546	61,759	60,212	56,328	0	24,732	0
TOTAL	3,631,128	788,237	836,610	4,042,216	25,828,784	2,906,203	49,912
<b>RED LAKE</b>							
CITY	10,155	422	0	1,432	18,016	8,914	0
TOWN	14,729	0	0	328	0	0	0
TOTAL	24,884	422	0	1,760	18,016	8,914	0
<b>REDWOOD</b>							
CITY	95,322	3,068	196	33,188	138,138	41,237	464
TOWN	68,178	644	43	13,551	0	0	0
TOTAL	163,500	3,712	239	46,739	138,138	41,237	464
<b>RENVILLE</b>							
CITY	91,374	1,090	0	6,943	174,505	13,027	5,148
TOWN	94,262	2,193	0	4,583	0	0	0
TOTAL	185,636	3,283	0	11,526	174,505	13,027	5,148
<b>RICE</b>							
CITY	462,015	78,639	37,645	138,216	909,981	182,313	2,099
TOWN	281,820	32,527	25,789	54,212	271	0	0
TOTAL	743,835	111,166	63,434	192,428	910,252	182,313	2,099

**TABLE 31 PART D**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	NON-AGRICULTURAL NON-HOMESTEAD					CLASS 4D LOW-INCOME HOUSING (1.00%)	NON-PROFIT COMM. SERVICE AND STUDENT HOUSING (1.20%, 1.65%)
	RESIDENTIAL SINGLE UNIT			RESIDENTIAL	APARTMENT		
	UP TO \$76K (1.20%)	\$76 - 115K (1.65%)	OVER \$115K (1.65%)	1, 2 OR 3 UNITS (1.65%)	4 OR MORE UNITS (2.15%, 2.40%)		
<b>ROCK</b>							
CITY	81,407	3,579	515	23,560	85,304	25,930	140
TOWN	53,470	1,745	490	4,685	0	0	0
TOTAL	134,877	5,324	1,005	28,245	85,304	25,930	140
<b>ROSEAU</b>							
CITY	66,333	1,445	447	22,651	117,977	27,886	0
TOWN	89,039	2,190	300	15,054	6,310	0	0
TOTAL	155,372	3,635	747	37,705	124,287	27,886	0
<b>ST. LOUIS</b>							
CITY	1,553,260	103,119	95,319	1,291,228	3,014,166	710,520	8,778
TOWN	405,276	59,756	54,264	194,045	38,667	0	409
TOTAL	1,958,536	162,875	149,583	1,485,273	3,052,833	710,520	9,187
<b>SCOTT</b>							
CITY	1,189,587	215,931	301,951	115,651	1,084,553	222,016	838
TOWN	378,834	74,354	127,502	7,975	19,080	1,369	0
TOTAL	1,568,421	290,285	429,453	123,626	1,103,633	223,385	838
<b>SHERBURNE</b>							
CITY	235,109	61,368	30,793	319,664	1,258,648	281,065	0
TOWN	277,806	65,052	44,085	396,315	8,751	0	0
TOTAL	512,915	126,420	74,878	715,979	1,267,399	281,065	0
<b>SIBLEY</b>							
CITY	61,231	1,971	815	22,468	67,670	10,863	252
TOWN	80,942	2,070	204	35,594	10,724	0	0
TOTAL	142,173	4,041	1,019	58,062	78,394	10,863	252
<b>STEARNS</b>							
CITY	517,532	34,703	16,078	602,279	4,137,033	489,326	7,100
TOWN	253,735	27,748	29,045	114,459	38,425	3,158	622
TOTAL	771,267	62,451	45,123	716,738	4,175,458	492,484	7,722
<b>STEELE</b>							
CITY	180,830	19,392	10,773	208,712	536,354	117,788	614
TOWN	71,988	8,217	7,692	59,835	3,741	0	0
TOTAL	252,818	27,609	18,465	268,547	540,095	117,788	614
<b>STEVENS</b>							
CITY	118,092	2,509	1,845	23,328	116,842	24,571	0
TOWN	36,786	198	0	3,189	0	0	0
TOTAL	154,878	2,707	1,845	26,517	116,842	24,571	0
<b>SWIFT</b>							
CITY	72,120	3,561	922	21,801	45,732	28,361	795
TOWN	14,871	396	0	56,169	2,566	0	0
TOTAL	86,991	3,957	922	77,970	48,298	28,361	795
<b>TODD</b>							
CITY	76,887	150	0	29,809	86,915	29,139	461
TOWN	106,772	3,936	0	16,590	0	0	0
TOTAL	183,659	4,086	0	46,399	86,915	29,139	461

**TABLE 31 PART D**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	NON-AGRICULTURAL NON-HOMESTEAD					CLASS 4D LOW-INCOME HOUSING (1.00%)	NON-PROFIT COMM. SERVICE AND STUDENT HOUSING (1.20%, 1.65%)
	RESIDENTIAL SINGLE UNIT			RESIDENTIAL	APARTMENT		
	UP TO \$76K (1.20%)	\$76 - 115K (1.65%)	OVER \$115K (1.65%)	1, 2 OR 3 UNITS (1.65%)	4 OR MORE UNITS (2.15%, 2.40%)		
<b><u>TRAVERSE</u></b>							
CITY	31,164	863	772	3,916	12,156	13,198	0
TOWN	22,839	0	0	603	0	0	0
TOTAL	54,003	863	772	4,519	12,156	13,198	0
<b><u>WABASHA</u></b>							
CITY	161,390	17,345	9,190	50,329	119,210	36,414	7,520
TOWN	174,958	6,560	2,257	0	0	0	297
TOTAL	336,348	23,905	11,447	50,329	119,210	36,414	7,817
<b><u>WADENA</u></b>							
CITY	76,630	755	0	38,543	79,922	38,925	0
TOWN	63,517	911	0	19,507	0	0	0
TOTAL	140,147	1,666	0	58,050	79,922	38,925	0
<b><u>WASECA</u></b>							
CITY	134,517	9,042	2,278	60,506	258,695	32,612	1,577
TOWN	101,822	7,334	3,357	266	7,419	0	0
TOTAL	236,339	16,376	5,635	60,772	266,114	32,612	1,577
<b><u>WASHINGTON</u></b>							
CITY	1,595,354	541,783	829,198	2,071,242	4,153,802	669,485	4,379
TOWN	262,621	130,463	256,893	571,804	5,959	0	0
TOTAL	1,857,975	672,246	1,086,091	2,643,046	4,159,761	669,485	4,379
<b><u>WATONWAN</u></b>							
CITY	51,474	450	0	26,848	110,027	2,054	0
TOWN	42,006	1,701	1,004	4,636	0	0	0
TOTAL	93,480	2,151	1,004	31,484	110,027	2,054	0
<b><u>WILKIN</u></b>							
CITY	35,513	1,632	200	16,590	60,188	15,999	0
TOWN	8,608	644	135	23,570	0	0	0
TOTAL	44,121	2,276	335	40,160	60,188	15,999	0
<b><u>WINONA</u></b>							
CITY	330,222	23,922	10,468	450,177	1,308,157	73,907	2,079
TOWN	189,839	17,285	11,379	99,721	5,741	0	264
TOTAL	520,061	41,207	21,847	549,898	1,313,898	73,907	2,343
<b><u>WRIGHT</u></b>							
CITY	564,726	153,080	79,030	634,908	1,159,662	365,843	2,046
TOWN	380,031	97,218	49,796	172,669	17,376	1,082	0
TOTAL	944,757	250,298	128,826	807,577	1,177,038	366,925	2,046
<b><u>YELLOW MEDICINE</u></b>							
CITY	62,286	535	0	6,593	62,952	15,059	252
TOWN	52,511	466	0	7,957	0	0	0
TOTAL	114,797	1,001	0	14,550	62,952	15,059	252
<b><u>STATE TOTAL</u></b>							
CITY	36,276,369	7,874,514	10,920,935	35,513,463	175,864,957	18,381,891	486,827
TOWN	10,907,870	1,480,578	1,364,160	4,825,960	542,661	43,695	10,143
TOTAL	47,184,239	9,355,092	12,285,095	40,339,423	176,407,618	18,425,586	496,970

**TABLE 31 PART E**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	MOBILE HOME PARK LAND (1.65%)	COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL (NON-AGRICULTURAL)			GOLF COURSES (1.65%)	COMMERCIAL LAND AND BUILDINGS (NON-AGRICULTURAL)	
		CLASS 1C UP TO \$32K (1.00%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (1.65%)		TO \$150K (2.40%)	OVER \$150K (2.975, 3.40%)
<b>AITKIN</b>							
CITY	971	0	0	2,813	349	288,845	118,958
TOWN	4,399	8,466	23,054	31,571	2,351	153,652	29,651
TOTAL	5,370	8,466	23,054	34,384	2,700	442,497	148,609
<b>ANOKA</b>							
CITY	1,211,283	640	2,098	8,577	193,441	5,967,110	27,769,619
TOWN	17,845	0	0	0	0	190,031	140,818
TOTAL	1,229,128	640	2,098	8,577	193,441	6,157,141	27,910,437
<b>BECKER</b>							
CITY	15,544	640	1,214	8,559	0	853,679	1,119,107
TOWN	10,236	21,380	93,666	91,305	21,167	234,957	86,752
TOTAL	25,780	22,020	94,880	99,864	21,167	1,088,636	1,205,859
<b>BELTRAMI</b>							
CITY	30,690	320	664	11,019	0	949,222	1,713,086
TOWN	19,837	19,222	60,820	71,452	13,888	363,994	121,716
TOTAL	50,527	19,542	61,484	82,471	13,888	1,313,216	1,834,802
<b>BENTON</b>							
CITY	63,585	0	0	0	0	852,916	1,512,686
TOWN	16,107	0	0	6,625	15,204	361,770	218,350
TOTAL	79,692	0	0	6,625	15,204	1,214,686	1,731,036
<b>BIG STONE</b>							
CITY	1,455	0	0	0	0	147,734	20,661
TOWN	0	1,011	1,150	1,878	446	19,443	58
TOTAL	1,455	1,011	1,150	1,878	446	167,177	20,719
<b>BLUE EARTH</b>							
CITY	77,040	0	0	4,458	0	2,118,455	7,278,514
TOWN	8,905	0	0	2,532	0	358,391	327,856
TOTAL	85,945	0	0	6,990	0	2,476,846	7,606,370
<b>BROWN</b>							
CITY	18,851	0	0	0	1,081	1,040,067	1,021,207
TOWN	960	0	0	0	1,397	95,455	140,998
TOTAL	19,811	0	0	0	2,478	1,135,522	1,162,205
<b>CARLTON</b>							
CITY	11,152	14	0	2,309	0	713,304	480,602
TOWN	347	1,325	1,228	3,995	1,185	92,942	28,709
TOTAL	11,499	1,339	1,228	6,304	1,185	806,246	509,311
<b>CARVER</b>							
CITY	114,053	0	0	4,151	20,499	1,336,453	6,160,210
TOWN	883	0	0	0	23,626	127,678	146,408
TOTAL	114,936	0	0	4,151	44,125	1,464,131	6,306,618
<b>CASS</b>							
CITY	3,983	6,080	85,832	261,449	39,709	869,501	577,761
TOWN	4,345	46,054	338,465	262,560	36,230	567,787	170,229
TOTAL	8,328	52,134	424,297	524,009	75,939	1,437,288	747,990



**TABLE 31 PART E**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	MOBILE HOME PARK LAND (1.65%)	COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL (NON-AGRICULTURAL)			GOLF COURSES (1.65%)	COMMERCIAL LAND AND BUILDINGS (NON-AGRICULTURAL)	
		CLASS 1C UP TO \$32K (1.00%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (1.65%)		TO \$150K (2.40%)	OVER \$150K (2.975, 3.40%)
<b>CHIPPEWA</b>							
CITY	5,618	0	0	0	0	464,106	350,354
TOWN	470	0	0	0	0	81,847	26,745
TOTAL	6,088	0	0	0	0	545,953	377,099
<b>CHISAGO</b>							
CITY	78,821	0	0	2,924	11,281	1,030,735	1,228,193
TOWN	25,301	2,825	6,589	23,174	23,072	161,085	107,785
TOTAL	104,122	2,825	6,589	26,098	34,353	1,191,820	1,335,978
<b>CLAY</b>							
CITY	39,186	0	0	0	13,304	1,303,994	2,310,445
TOWN	350	226	0	2,039	1,224	122,111	55,655
TOTAL	39,536	226	0	2,039	14,528	1,426,105	2,366,100
<b>CLEARWATER</b>							
CITY	1,142	0	0	0	165	174,302	37,492
TOWN	0	737	2,337	802	0	38,054	0
TOTAL	1,142	737	2,337	802	165	212,356	37,492
<b>COOK</b>							
CITY	759	0	0	94,383	0	209,573	109,854
TOWN	1,785	9,847	57,257	189,988	0	115,088	74,110
TOTAL	2,544	9,847	57,257	284,371	0	324,661	183,964
<b>COTTONWOOD</b>							
CITY	0	0	0	0	0	363,956	188,609
TOWN	0	0	0	0	0	38,788	405
TOTAL	0	0	0	0	0	402,744	189,014
<b>CROW WING</b>							
CITY	54,192	9,386	67,294	360,389	79,711	2,642,080	5,265,565
TOWN	5,913	25,004	243,306	199,695	54,295	768,936	611,341
TOTAL	60,105	34,390	310,600	560,084	134,006	3,411,016	5,876,906
<b>DAKOTA</b>							
CITY	1,130,238	0	0	0	108,316	7,375,524	60,058,643
TOWN	0	515	1,509	0	99,638	273,117	176,767
TOTAL	1,130,238	515	1,509	0	207,954	7,648,641	60,235,410
<b>DODGE</b>							
CITY	11,448	0	0	0	0	385,960	221,648
TOWN	0	0	0	3,130	0	69,081	15,735
TOTAL	11,448	0	0	3,130	0	455,041	237,383
<b>DOUGLAS</b>							
CITY	32,016	1,419	4,719	1,386	0	1,365,024	2,367,589
TOWN	18,257	18,464	78,119	100,762	44,303	448,621	594,300
TOTAL	50,273	19,883	82,838	102,148	44,303	1,813,645	2,961,889
<b>FARIBAULT</b>							
CITY	1,835	0	0	0	8	411,227	199,338
TOWN	0	0	0	0	5,563	21,505	0
TOTAL	1,835	0	0	0	5,571	432,732	199,338

**TABLE 31 PART E**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	MOBILE HOME PARK LAND (1.65%)	COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL (NON-AGRICULTURAL)			GOLF COURSES (1.65%)	COMMERCIAL LAND AND BUILDINGS (NON-AGRICULTURAL)	
		CLASS 1C UP TO \$32K (1.00%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (1.65%)		TO \$150K (2.40%)	OVER \$150K (2.975, 3.40%)
<b>FILLMORE</b>							
CITY	4,230	0	0	1,214	2,632	746,659	331,019
TOWN	0	0	0	3,660	3,306	90,700	30,493
TOTAL	4,230	0	0	4,874	5,938	837,359	361,512
<b>FREEBORN</b>							
CITY	12,380	0	0	0	7,894	907,357	1,110,278
TOWN	12	0	0	1,764	5,445	87,824	37,705
TOTAL	12,392	0	0	1,764	13,339	995,181	1,147,983
<b>GOODHUE</b>							
CITY	74,471	320	4,147	13,052	19,482	1,793,387	2,556,344
TOWN	4,781	320	494	24,889	12,817	181,357	153,512
TOTAL	79,252	640	4,641	37,941	32,299	1,974,744	2,709,856
<b>GRANT</b>							
CITY	849	275	0	0	0	251,162	52,546
TOWN	243	960	2,228	3,417	5,054	26,516	13,630
TOTAL	1,092	1,235	2,228	3,417	5,054	277,678	66,176
<b>HENNEPIN</b>							
CITY	139,873	0	0	0	143,774	23,124,372	362,616,180
TOWN	0	0	0	0	0	123,803	255,178
TOTAL	139,873	0	0	0	143,774	23,248,175	362,871,358
<b>HOUSTON</b>							
CITY	18,193	0	0	0	0	582,165	292,124
TOWN	507	0	0	5,836	8,882	104,588	41,044
TOTAL	18,700	0	0	5,836	8,882	686,753	333,168
<b>HUBBARD</b>							
CITY	418	1,280	2,927	2,581	0	546,233	411,741
TOWN	8,285	25,877	172,312	166,701	6,682	258,027	152,936
TOTAL	8,703	27,157	175,239	169,282	6,682	804,260	564,677
<b>ISANTI</b>							
CITY	18,413	0	0	0	0	693,672	1,089,748
TOWN	5,521	1,920	8,472	1,912	24,342	208,078	70,938
TOTAL	23,934	1,920	8,472	1,912	24,342	901,750	1,160,686
<b>ITASCA</b>							
CITY	14,403	960	2,079	2,891	2,812	1,253,252	1,531,451
TOWN	7,470	29,975	98,744	143,888	23,778	293,878	76,293
TOTAL	21,873	30,935	100,823	146,779	26,590	1,547,130	1,607,744
<b>JACKSON</b>							
CITY	0	0	0	2,597	1,396	308,191	308,095
TOWN	0	0	0	0	1,687	64,096	11,328
TOTAL	0	0	0	2,597	3,083	372,287	319,423
<b>KANABEC</b>							
CITY	15,355	0	0	0	0	302,618	224,581
TOWN	4,838	0	0	12,815	7,196	115,113	38,726
TOTAL	20,193	0	0	12,815	7,196	417,731	263,307

**TABLE 31 PART E**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	MOBILE HOME PARK LAND (1.65%)	COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL (NON-AGRICULTURAL)			GOLF COURSES (1.65%)	COMMERCIAL LAND AND BUILDINGS (NON-AGRICULTURAL)	
		CLASS 1C UP TO \$32K (1.00%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (1.65%)		TO \$150K (2.40%)	OVER \$150K (2.975, 3.40%)
<b><u>KANDIYOHI</u></b>							
CITY	16,115	435	1,417	3,361	10,450	1,328,890	2,314,302
TOWN	5,774	7,374	24,243	8,784	19,284	359,909	244,515
TOTAL	21,889	7,809	25,660	12,145	29,734	1,688,799	2,558,817
<b><u>KITTSOON</u></b>							
CITY	840	0	0	0	37	140,695	16,640
TOWN	0	0	0	355	510	29,149	6,043
TOTAL	840	0	0	355	547	169,844	22,683
<b><u>KOOCHICHING</u></b>							
CITY	6,862	0	0	2,586	0	389,577	336,033
TOWN	0	1,926	1,919	19,804	1,300	57,231	11,017
TOTAL	6,862	1,926	1,919	22,390	1,300	446,808	347,050
<b><u>LAC QUI PARLE</u></b>							
CITY	272	0	0	0	0	148,752	8,683
TOWN	0	0	0	1,675	2,049	32,744	0
TOTAL	272	0	0	1,675	2,049	181,496	8,683
<b><u>LAKE</u></b>							
CITY	0	0	0	0	0	267,918	276,597
TOWN	0	9,863	33,042	72,154	0	76,524	94,115
TOTAL	0	9,863	33,042	72,154	0	344,442	370,712
<b><u>LAKE/WOODS</u></b>							
CITY	267	0	0	0	0	135,792	64,298
TOWN	5,620	11,226	39,109	65,660	0	38,633	14,732
TOTAL	5,887	11,226	39,109	65,660	0	174,425	79,030
<b><u>LE SUEUR</u></b>							
CITY	8,337	320	1,349	4,946	1,076	721,838	235,025
TOWN	866	640	3,254	59,160	8,065	158,762	65,639
TOTAL	9,203	960	4,603	64,106	9,141	880,600	300,664
<b><u>LINCOLN</u></b>							
CITY	0	320	218	314	1,267	138,985	0
TOWN	0	0	0	936	1,392	13,057	5,899
TOTAL	0	320	218	1,250	2,659	152,042	5,899
<b><u>LYON</u></b>							
CITY	13,571	0	0	0	2,272	907,515	1,435,930
TOWN	0	0	0	0	0	94,044	19,683
TOTAL	13,571	0	0	0	2,272	1,001,559	1,455,613
<b><u>MCLEOD</u></b>							
CITY	26,623	0	0	0	11,635	1,153,902	1,496,093
TOWN	330	0	0	0	4,524	165,243	63,552
TOTAL	26,953	0	0	0	16,159	1,319,145	1,559,645
<b><u>MAHNOMEN</u></b>							
CITY	866	0	0	0	0	116,532	224,406
TOWN	0	1,600	2,652	4,625	0	21,265	103,669
TOTAL	866	1,600	2,652	4,625	0	137,797	328,075

**TABLE 31 PART E**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	MOBILE HOME PARK LAND (1.65%)	COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL (NON-AGRICULTURAL)			GOLF COURSES (1.65%)	COMMERCIAL LAND AND BUILDINGS (NON-AGRICULTURAL)	
		CLASS 1C UP TO \$32K (1.00%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (1.65%)		TO \$150K (2.40%)	OVER \$150K (2.975, 3.40%)
<b>MARSHALL</b>							
CITY	2,449	0	0	0	0	225,406	52,953
TOWN	343	0	0	0	145	56,495	25,910
TOTAL	2,792	0	0	0	145	281,901	78,863
<b>MARTIN</b>							
CITY	5,159	0	0	249	221	789,866	920,488
TOWN	304	0	0	1,106	6,350	36,441	12,713
TOTAL	5,463	0	0	1,355	6,571	826,307	933,201
<b>MEEKER</b>							
CITY	13,511	0	0	0	0	571,411	186,156
TOWN	0	1,641	1,273	2,423	0	151,372	54,121
TOTAL	13,511	1,641	1,273	2,423	0	722,783	240,277
<b>MILLE LACS</b>							
CITY	13,993	3,484	12,477	3,271	2,846	561,320	221,178
TOWN	6,028	5,522	16,780	42,854	17,322	236,712	147,296
TOTAL	20,021	9,006	29,257	46,125	20,168	798,032	368,474
<b>MORRISON</b>							
CITY	12,281	0	0	0	0	805,806	711,869
TOWN	1,552	4,061	13,303	17,979	6,597	293,369	34,682
TOTAL	13,833	4,061	13,303	17,979	6,597	1,099,175	746,551
<b>MOWER</b>							
CITY	11,943	0	0	99	4,719	1,207,165	1,236,693
TOWN	2,185	0	0	5,070	7,815	150,378	44,384
TOTAL	14,128	0	0	5,169	12,534	1,357,543	1,281,077
<b>MURRAY</b>							
CITY	66	0	0	0	175	232,949	40,251
TOWN	0	0	0	0	3,323	48,838	40,698
TOTAL	66	0	0	0	3,498	281,787	80,949
<b>NICOLLET</b>							
CITY	49,888	0	0	0	0	833,385	926,993
TOWN	0	0	0	0	13,804	30,548	6,236
TOTAL	49,888	0	0	0	13,804	863,933	933,229
<b>NOBLES</b>							
CITY	11,972	0	0	0	8,039	762,219	866,665
TOWN	0	0	0	0	0	61,072	41,627
TOTAL	11,972	0	0	0	8,039	823,291	908,292
<b>NORMAN</b>							
CITY	827	0	0	0	0	191,832	26,903
TOWN	0	0	0	0	677	50,499	5,956
TOTAL	827	0	0	0	677	242,331	32,859
<b>OLMSTED</b>							
CITY	79,670	0	0	0	5,841	3,507,694	21,159,155
TOWN	31,607	0	0	0	7,006	338,072	271,380
TOTAL	111,277	0	0	0	12,847	3,845,766	21,430,535

**TABLE 31 PART E**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	MOBILE HOME PARK LAND (1.65%)	COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL (NON-AGRICULTURAL)			GOLF COURSES (1.65%)	COMMERCIAL LAND AND BUILDINGS (NON-AGRICULTURAL)	
		CLASS 1C UP TO \$32K (1.00%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (1.65%)		TO \$150K (2.40%)	OVER \$150K (2.975, 3.40%)
<b>OTTER TAIL</b>							
CITY	16,664	1,600	4,822	596	244	1,739,329	1,933,309
TOWN	10,699	39,458	189,956	125,088	12,505	401,840	164,300
TOTAL	27,363	41,058	194,778	125,684	12,749	2,141,169	2,097,609
<b>PENNINGTON</b>							
CITY	9,500	0	0	0	0	419,987	385,782
TOWN	724	0	0	0	2,003	73,177	1,141
TOTAL	10,224	0	0	0	2,003	493,164	386,923
<b>PINE</b>							
CITY	8,520	280	0	3,954	8,004	714,455	1,201,984
TOWN	6,597	2,630	3,642	20,224	9,917	147,258	75,967
TOTAL	15,117	2,910	3,642	24,178	17,921	861,713	1,277,951
<b>PIPESTONE</b>							
CITY	1,065	0	0	373	0	355,723	167,881
TOWN	0	0	0	0	0	29,177	1,982
TOTAL	1,065	0	0	373	0	384,900	169,863
<b>POLK</b>							
CITY	20,111	0	0	0	2,737	918,830	827,579
TOWN	330	0	0	0	1,719	110,963	76,121
TOTAL	20,441	0	0	0	4,456	1,029,793	903,700
<b>POPE</b>							
CITY	1,816	2,448	2,786	2,466	2,432	301,556	90,789
TOWN	239	6,710	10,568	7,516	3,036	61,840	46,386
TOTAL	2,055	9,158	13,354	9,982	5,468	363,396	137,175
<b>RAMSEY</b>							
CITY	536,558	0	0	0	30,544	12,398,077	92,040,893
TOWN	0	0	0	0	0	105,030	970,917
TOTAL	536,558	0	0	0	30,544	12,503,107	93,011,810
<b>RED LAKE</b>							
CITY	680	0	0	41	0	74,144	16,442
TOWN	0	0	0	551	0	10,584	1,725
TOTAL	680	0	0	592	0	84,728	18,167
<b>REDWOOD</b>							
CITY	5,929	0	0	0	0	490,124	377,307
TOWN	0	0	0	0	5,231	91,344	20,060
TOTAL	5,929	0	0	0	5,231	581,468	397,367
<b>RENVILLE</b>							
CITY	6,784	0	0	0	0	475,073	77,624
TOWN	624	0	0	0	9,573	68,512	9,867
TOTAL	7,408	0	0	0	9,573	543,585	87,491
<b>RICE</b>							
CITY	50,383	0	0	0	6,169	1,616,876	2,861,363
TOWN	2,824	6,556	3,984	8,241	17,853	145,944	35,857
TOTAL	53,207	6,556	3,984	8,241	24,022	1,762,820	2,897,220

**TABLE 31 PART E**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	MOBILE HOME PARK LAND (1.65%)	COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL (NON-AGRICULTURAL)			GOLF COURSES (1.65%)	COMMERCIAL LAND AND BUILDINGS (NON-AGRICULTURAL)	
		CLASS 1C UP TO \$32K (1.00%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (1.65%)		TO \$150K (2.40%)	OVER \$150K (2.975, 3.40%)
<b>ROCK</b>							
CITY	1,287	0	0	0	0	334,339	210,288
TOWN	0	0	0	0	0	31,214	5,042
TOTAL	1,287	0	0	0	0	365,553	215,330
<b>ROSEAU</b>							
CITY	11,835	0	0	0	0	459,950	334,758
TOWN	20,772	262	0	6,771	1,970	75,375	21,447
TOTAL	32,607	262	0	6,771	1,970	535,325	356,205
<b>ST. LOUIS</b>							
CITY	111,756	835	5,694	2,838	1,073	5,464,794	11,339,481
TOWN	2,223	40,216	187,353	139,317	4,212	519,943	170,380
TOTAL	113,979	41,051	193,047	142,155	5,285	5,984,737	11,509,861
<b>SCOTT</b>							
CITY	38,685	0	0	5,977	10,445	1,885,541	5,815,460
TOWN	42,460	0	0	10,399	21,684	361,254	332,629
TOTAL	81,145	0	0	16,376	32,129	2,246,795	6,148,089
<b>SHERBURNE</b>							
CITY	20,244	0	0	35,202	0	1,317,376	4,052,900
TOWN	1,386	0	0	20,131	0	471,147	410,462
TOTAL	21,630	0	0	55,333	0	1,788,523	4,463,362
<b>SIBLEY</b>							
CITY	1,769	0	0	647	0	313,621	52,583
TOWN	0	0	0	556	0	48,238	853
TOTAL	1,769	0	0	1,203	0	361,859	53,436
<b>STEARNS</b>							
CITY	57,084	0	0	3,404	17,586	4,401,888	13,547,871
TOWN	60,844	5,035	22,016	55,207	28,031	858,104	591,687
TOTAL	117,928	5,035	22,016	58,611	45,617	5,259,992	14,139,558
<b>STEELE</b>							
CITY	20,920	0	0	0	0	1,232,696	2,293,552
TOWN	4,285	0	0	1,150	8,553	144,492	131,131
TOTAL	25,205	0	0	1,150	8,553	1,377,188	2,424,683
<b>STEVENS</b>							
CITY	0	0	0	0	0	386,433	279,770
TOWN	0	0	0	0	972	54,627	17,418
TOTAL	0	0	0	0	972	441,060	297,188
<b>SWIFT</b>							
CITY	1,618	0	0	0	0	299,662	952,712
TOWN	0	0	0	0	0	43,334	126,585
TOTAL	1,618	0	0	0	0	342,996	1,079,297
<b>TODD</b>							
CITY	1,416	4,418	6,561	1,929	2,488	433,556	305,166
TOWN	1,094	9,588	12,144	13,802	4,527	89,310	1,762
TOTAL	2,510	14,006	18,705	15,731	7,015	522,866	306,928

**TABLE 31 PART E**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	MOBILE HOME PARK LAND (1.65%)	COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL (NON-AGRICULTURAL)			GOLF COURSES (1.65%)	COMMERCIAL LAND AND BUILDINGS (NON-AGRICULTURAL)	
		CLASS 1C UP TO \$32K (1.00%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (1.65%)		TO \$150K (2.40%)	OVER \$150K (2.975, 3.40%)
<b>TRAVERSE</b>							
CITY	592	0	0	0	0	108,102	9,606
TOWN	0	0	0	0	891	12,707	877
TOTAL	592	0	0	0	891	120,809	10,483
<b>WABASHA</b>							
CITY	30,899	0	0	2,889	2,744	705,456	443,003
TOWN	3,017	0	0	18,653	5,641	92,981	20,175
TOTAL	33,916	0	0	21,542	8,385	798,437	463,178
<b>WADENA</b>							
CITY	2,826	0	0	0	0	459,770	236,359
TOWN	431	585	814	0	9,201	42,131	6,698
TOTAL	3,257	585	814	0	9,201	501,901	243,057
<b>WASECA</b>							
CITY	8,752	320	443	0	0	508,178	385,273
TOWN	0	320	245	685	3,759	50,321	10,204
TOTAL	8,752	640	688	685	3,759	558,499	395,477
<b>WASHINGTON</b>							
CITY	291,463	0	0	0	113,849	4,395,309	28,519,031
TOWN	0	1,162	3,806	7,962	10,702	314,699	340,982
TOTAL	291,463	1,162	3,806	7,962	124,551	4,710,008	28,860,013
<b>WATONWAN</b>							
CITY	2,196	0	0	0	0	362,287	85,892
TOWN	0	0	0	0	4,148	31,134	15,841
TOTAL	2,196	0	0	0	4,148	393,421	101,733
<b>WILKIN</b>							
CITY	2,567	0	0	0	63	230,507	111,559
TOWN	0	0	0	0	2,588	40,024	47,837
TOTAL	2,567	0	0	0	2,651	270,531	159,396
<b>WINONA</b>							
CITY	51,861	320	1	292	3,529	1,697,064	2,733,604
TOWN	36,131	0	0	10,647	8,177	130,399	64,502
TOTAL	87,992	320	1	10,939	11,706	1,827,463	2,798,106
<b>WRIGHT</b>							
CITY	167,148	0	0	11,357	81,187	2,723,911	3,508,415
TOWN	33,410	0	0	37,507	39,466	342,311	270,438
TOTAL	200,558	0	0	48,864	120,653	3,066,222	3,778,853
<b>YELLOW MEDICINE</b>							
CITY	1,028	0	0	0	0	303,379	106,757
TOWN	340	0	0	0	1,766	41,225	1,459
TOTAL	1,368	0	0	0	1,766	344,604	108,216
<b>STATE TOTAL</b>							
CITY	4,961,915	36,114	206,742	871,543	977,526	124,040,277	698,696,552
TOWN	450,636	370,503	1,759,853	2,143,382	761,066	13,799,309	9,262,770
TOTAL	5,412,551	406,617	1,966,595	3,014,925	1,738,592	137,839,586	707,959,322

**TABLE 31 PART F**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	INDUSTRIAL LAND AND BUILDINGS (NON-AGRICULTURAL)		MINERALS (3.40%)	PUBLIC UTILITY		RAIL- ROAD PROPERTY (2.40, 3.40%)	ALL OTHER CLASS 5 (3.40%)	TOTAL NON-AG NET TAX CAPACITY
	TO \$150K	OVER \$150K		LAND & BUILDINGS	MACHINERY			
	(2.40%)	(2.975, 3.40%)		(2.40, 3.40%)	(3.40%)			
<b>AITKIN</b>								
CITY	37,998	29,903	0	68	0	7,030	0	1,030,934
TOWN	6,697	3,624	0	38,629	42,288	43,258	1,624	3,541,344
TOTAL	44,695	33,527	0	38,697	42,288	50,288	1,624	4,572,278
<b>ANOKA</b>								
CITY	2,524,458	21,606,317	0	121,893	598,857	684,582	0	186,262,969
TOWN	9,357	0	0	6,576	50,014	0	0	6,846,363
TOTAL	2,533,815	21,606,317	0	128,469	648,871	684,582	0	193,109,332
<b>BECKER</b>								
CITY	62,821	421,429	0	3,423	10,700	56,137	0	5,280,432
TOWN	24,604	47,681	0	18,076	158,486	140,918	0	5,488,909
TOTAL	87,425	469,110	0	21,499	169,186	197,055	0	10,769,341
<b>BELTRAMI</b>								
CITY	31,447	74,035	0	81,807	19,873	40,722	0	5,197,528
TOWN	3,600	156,328	0	52,033	196,068	33,885	0	6,030,582
TOTAL	35,047	230,363	0	133,840	215,941	74,607	0	11,228,110
<b>BENTON</b>								
CITY	319,278	1,907,746	0	18,649	203,982	125,803	0	10,994,351
TOWN	27,352	34,419	0	27,064	222,158	62,500	0	3,873,828
TOTAL	346,630	1,942,165	0	45,713	426,140	188,303	0	14,868,179
<b>BIG STONE</b>								
CITY	10,152	4,587	0	3,688	23,702	20,246	0	756,965
TOWN	5,722	0	0	9,726	41,054	65,008	6,460	283,009
TOTAL	15,874	4,587	0	13,414	64,756	85,254	6,460	1,039,974
<b>BLUE EARTH</b>								
CITY	164,703	1,709,016	0	89,920	909,867	69,872	0	23,825,336
TOWN	50,389	171,918	0	81,763	209,682	58,062	0	5,597,508
TOTAL	215,092	1,880,934	0	171,683	1,119,549	127,934	0	29,422,844
<b>BROWN</b>								
CITY	139,250	867,801	0	240	2,026	16,788	0	8,550,965
TOWN	39,931	138,526	0	9,496	37,742	30,137	0	1,298,962
TOTAL	179,181	1,006,327	0	9,736	39,768	46,925	0	9,849,927
<b>CARLTON</b>								
CITY	36,746	2,468,625	0	162,272	122,745	91,339	0	7,814,903
TOWN	10,932	2,210	0	453,804	679,458	166,473	0	5,189,489
TOTAL	47,678	2,470,835	0	616,076	802,203	257,812	0	13,004,392
<b>CARVER</b>								
CITY	580,054	6,895,686	0	7,823	26,378	20,397	0	50,632,061
TOWN	25,887	165,536	0	70,339	336,496	8,010	0	5,891,338
TOTAL	605,941	7,061,222	0	78,162	362,874	28,407	0	56,523,399
<b>CASS</b>								
CITY	0	0	0	1,507	2,287	18,645	3,090	4,771,857
TOWN	4,567	1,136	0	158,154	309,559	114,778	14,490	8,707,363
TOTAL	4,567	1,136	0	159,661	311,846	133,423	17,580	13,479,220



**TABLE 31 PART F**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

<u>COUNTY</u>	<u>INDUSTRIAL LAND AND BUILDINGS (NON-AGRICULTURAL)</u>		<u>MINERALS</u>	<u>PUBLIC UTILITY</u>		<u>RAIL- ROAD PROPERTY</u>	<u>ALL OTHER CLASS 5</u>	<u>TOTAL NET TAX CAPACITY</u>
	<u>TO \$150K</u>	<u>OVER \$150K</u>		<u>LAND &amp; BUILDINGS</u>	<u>MACHINERY</u>			
	(2.40%)	(2.975, 3.40%)	(3.40%)	(2.40, 3.40%)	(3.40%)	(2.40, 3.40%)	(3.40%)	
<b><u>CHIPPEWA</u></b>								
CITY	51,665	257,302	0	82,352	269,094	17,130	0	3,252,939
TOWN	22,025	32,311	0	3,651	7,001	59,255	0	687,131
TOTAL	73,690	289,613	0	86,003	276,095	76,385	0	3,940,070
<b><u>CHISAGO</u></b>								
CITY	104,310	362,952	0	68,332	79,579	10,460	0	10,611,517
TOWN	10,913	33,434	0	33,240	543,350	2,848	0	9,390,513
TOTAL	115,223	396,386	0	101,572	622,929	13,308	0	20,002,030
<b><u>CLAY</u></b>								
CITY	53,619	1,075,965	0	1,397	4,954	198,006	0	15,004,418
TOWN	12,799	23,602	0	5,757	32,976	253,215	0	2,365,625
TOTAL	66,418	1,099,567	0	7,154	37,930	451,221	0	17,370,043
<b><u>CLEARWATER</u></b>								
CITY	3,600	31,791	0	6,109	2,648	16,195	0	577,382
TOWN	0	0	0	513,614	2,029,332	32,355	0	3,131,593
TOTAL	3,600	31,791	0	519,723	2,031,980	48,550	0	3,708,975
<b><u>COOK</u></b>								
CITY	0	0	0	0	0	0	0	928,524
TOWN	0	0	0	10,211	27,192	8,816	0	2,434,266
TOTAL	0	0	0	10,211	27,192	8,816	0	3,362,790
<b><u>COTTONWOOD</u></b>								
CITY	77,727	206,921	0	1,184	0	13,090	0	2,309,742
TOWN	24,680	213,118	0	42,619	0	17,844	0	588,570
TOTAL	102,407	420,039	0	43,803	0	30,934	0	2,898,312
<b><u>CROW WING</u></b>								
CITY	40,476	391,525	346	33,212	70,833	137,851	0	19,749,254
TOWN	7,200	188,820	1,204	45,103	291,111	51,605	0	12,757,764
TOTAL	47,676	580,345	1,550	78,315	361,944	189,456	0	32,507,018
<b><u>DAKOTA</u></b>								
CITY	1,857,501	24,221,560	0	1,515,342	5,850,682	408,997	0	295,461,045
TOWN	75,653	127,839	0	12,813	95,628	38,033	0	8,030,594
TOTAL	1,933,154	24,349,399	0	1,528,155	5,946,310	447,030	0	303,491,639
<b><u>DODGE</u></b>								
CITY	20,670	396,502	0	510	13,175	5,178	0	3,512,263
TOWN	10,800	5,610	0	2,584	20,274	12,570	0	1,739,350
TOTAL	31,470	402,112	0	3,094	33,449	17,748	0	5,251,613
<b><u>DOUGLAS</u></b>								
CITY	61,510	515,985	0	68,684	108,810	14,062	0	8,026,674
TOWN	3,600	1,292	0	69,054	95,120	20,005	0	9,813,027
TOTAL	65,110	517,277	0	137,738	203,930	34,067	0	17,839,701
<b><u>FARIBAULT</u></b>								
CITY	173,627	558,186	0	4,790	15,148	40,673	0	3,165,961
TOWN	31,161	48,535	0	8,529	61,914	88,372	0	712,443
TOTAL	204,788	606,721	0	13,319	77,062	129,045	0	3,878,404

**TABLE 31 PART F**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	INDUSTRIAL LAND AND BUILDINGS (NON-AGRICULTURAL)		MINERALS (3.40%)	PUBLIC UTILITY		RAIL- ROAD PROPERTY (2.40, 3.40%)	ALL OTHER CLASS 5 (3.40%)	TOTAL NON-AG NET TAX CAPACITY
	TO \$150K	OVER \$150K		LAND & BUILDINGS	MACHINERY			
	(2.40%)	(2.975, 3.40%)		(2.40, 3.40%)	(3.40%)			
<b>FILLMORE</b>								
CITY	51,879	148,886	0	1,411	14,707	0	0	4,012,614
TOWN	0	2,217	0	7,324	74,386	0	0	776,370
TOTAL	51,879	151,103	0	8,735	89,093	0	0	4,788,984
<b>FREEBORN</b>								
CITY	207,406	943,253	0	70,146	50,406	39,364	0	8,531,479
TOWN	22,687	120,501	0	24,174	150,397	103,356	0	1,978,917
TOTAL	230,093	1,063,754	0	94,320	200,803	142,720	0	10,510,396
<b>GOODHUE</b>								
CITY	231,689	2,194,022	0	2,946,789	10,541,666	61,018	0	31,148,763
TOWN	21,034	14,916	0	7,593	20,478	14,991	0	4,864,723
TOTAL	252,723	2,208,938	0	2,954,382	10,562,144	76,009	0	36,013,486
<b>GRANT</b>								
CITY	0	0	0	2,009	2,911	17,692	0	854,899
TOWN	0	0	0	4,245	20,699	44,672	0	475,638
TOTAL	0	0	0	6,254	23,610	62,364	0	1,330,537
<b>HENNEPIN</b>								
CITY	9,773,625	128,134,644	0	2,899,879	5,485,689	2,136,381	0	1,207,151,020
TOWN	128,244	372,322	0	4,662	41,187	5,569	0	2,583,329
TOTAL	9,901,869	128,506,966	0	2,904,541	5,526,876	2,141,950	0	1,209,734,349
<b>HOUSTON</b>								
CITY	18,871	56,775	0	3,308	12,257	5,001	0	4,339,563
TOWN	9,664	1,897	0	25,333	47,850	28,889	0	1,761,477
TOTAL	28,535	58,672	0	28,641	60,107	33,890	0	6,101,040
<b>HUBBARD</b>								
CITY	29,939	513,843	0	739	2,914	0	0	2,373,236
TOWN	3,960	398,092	0	19,935	168,612	21,602	0	6,036,882
TOTAL	33,899	911,935	0	20,674	171,526	21,602	0	8,410,118
<b>ISANTI</b>								
CITY	18,000	181,193	0	31,980	37,882	29,873	0	4,620,602
TOWN	3,840	5,958	0	16,635	110,616	38,332	0	6,950,078
TOTAL	21,840	187,151	0	48,615	148,498	68,205	0	11,570,680
<b>ITASCA</b>								
CITY	68,563	1,660,211	6,905	1,672,010	6,353,163	95,908	0	17,095,373
TOWN	67,524	240,485	5,443	207,470	1,082,740	173,120	0	10,625,105
TOTAL	136,087	1,900,696	12,348	1,879,480	7,435,903	269,028	0	27,720,478
<b>JACKSON</b>								
CITY	0	1,020	0	133	652	7,296	0	1,836,778
TOWN	21,302	539,495	0	30,343	138,028	30,755	0	1,234,535
TOTAL	21,302	540,515	0	30,476	138,680	38,051	0	3,071,313
<b>KANABEC</b>								
CITY	32,752	186,264	0	207	1,486	4,236	0	1,516,107
TOWN	7,903	3,448	0	694	405	9,122	0	2,256,190
TOTAL	40,655	189,712	0	901	1,891	13,358	0	3,772,297

**TABLE 31 PART F**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

<u>COUNTY</u>	<u>INDUSTRIAL LAND AND BUILDINGS (NON-AGRICULTURAL)</u>		<u>MINERALS</u>	<u>PUBLIC UTILITY</u>		<u>RAIL- ROAD PROPERTY</u>	<u>ALL OTHER CLASS 5</u>	<u>TOTAL NON-AG NET TAX CAPACITY</u>
	<u>TO \$150K</u> (2.40%)	<u>OVER \$150K</u> (2.975, 3.40%)		<u>LAND &amp; BUILDINGS</u> (2.40, 3.40%)	<u>MACHINERY</u> (3.40%)			
<b><u>KANDIYOHI</u></b>								
CITY	187,240	843,382	0	32,012	3,754	120,193	0	11,599,715
TOWN	64,128	61,503	0	14,338	49,378	100,954	0	6,573,246
TOTAL	251,368	904,885	0	46,350	53,132	221,147	0	18,172,961
<b><u>KITTSOON</u></b>								
CITY	2,756	354	0	6,493	20,547	21,703	0	625,095
TOWN	24	0	0	148,885	1,258,157	107,760	0	1,636,787
TOTAL	2,780	354	0	155,378	1,278,704	129,463	0	2,261,882
<b><u>KOOCHICHING</u></b>								
CITY	7,303	1,903,055	0	20,740	134,448	91,299	0	4,375,437
TOWN	3,788	3,570	0	7,301	65,447	168,754	0	1,672,488
TOTAL	11,091	1,906,625	0	28,041	199,895	260,053	0	6,047,925
<b><u>LAC QUI PARLE</u></b>								
CITY	31,188	168,879	0	1,143	7,247	9,839	0	944,138
TOWN	5,220	84,666	0	8,807	18,657	62,384	0	467,534
TOTAL	36,408	253,545	0	9,950	25,904	72,223	0	1,411,672
<b><u>LAKE</u></b>								
CITY	13,672	8,204	0	6,476	7,169	26,425	0	1,763,627
TOWN	44,938	127,284	0	42,717	71,755	269,309	0	2,851,363
TOTAL	58,610	135,488	0	49,193	78,924	295,734	0	4,614,990
<b><u>LAKE/WOODS</u></b>								
CITY	7,200	95,557	0	1,336	7,932	5,933	0	508,602
TOWN	7,550	14,222	0	2,723	25,470	21,583	0	822,616
TOTAL	14,750	109,779	0	4,059	33,402	27,516	0	1,331,218
<b><u>LE SUEUR</u></b>								
CITY	97,076	842,600	0	6,838	72,735	33,384	0	6,216,837
TOWN	43,656	255,478	0	8,098	27,918	36,369	0	4,300,691
TOTAL	140,732	1,098,078	0	14,936	100,653	69,753	0	10,517,528
<b><u>LINCOLN</u></b>								
CITY	18,840	21,847	0	11,363	3,883	3,030	0	723,129
TOWN	1,663	0	0	25,109	236,916	16,218	0	478,802
TOTAL	20,503	21,847	0	36,472	240,799	19,248	0	1,201,931
<b><u>LYON</u></b>								
CITY	220,113	1,680,921	0	8,673	25,248	40,291	0	9,545,992
TOWN	3,600	12,237	0	77,438	594,197	93,729	0	1,723,385
TOTAL	223,713	1,693,158	0	86,111	619,445	134,020	0	11,269,377
<b><u>MCLEOD</u></b>								
CITY	187,873	1,498,352	0	9,643	1,377	13,552	0	12,322,966
TOWN	16,270	4,777	0	9,996	23,636	9,213	0	2,712,995
TOTAL	204,143	1,503,129	0	19,639	25,013	22,765	0	15,035,961
<b><u>MAHNOMEN</u></b>								
CITY	0	0	0	2,216	1,765	3,631	0	594,869
TOWN	0	0	0	3,240	12,134	19,314	0	405,177
TOTAL	0	0	0	5,456	13,899	22,945	0	1,000,046

**TABLE 31 PART F  
1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY  
BY CITY AND TOWNSHIP**

COUNTY	INDUSTRIAL LAND AND BUILDINGS (NON-AGRICULTURAL)		MINERALS (3.40%)	PUBLIC UTILITY		RAIL- ROAD PROPERTY (2.40, 3.40%)	ALL OTHER CLASS 5 (3.40%)	TOTAL NON-AG NET TAX CAPACITY
	TO \$150K	OVER \$150K		LAND & BUILDINGS	MACHINERY			
	(2.40%)	(2.975, 3.40%)		(2.40, 3.40%)	(3.40%)			
<b>MARSHALL</b>								
CITY	2,913	0	0	595	3,536	20,311	0	958,809
TOWN	0	0	0	107,323	750,108	99,131	0	1,280,556
TOTAL	2,913	0	0	107,918	753,644	119,442	0	2,239,365
<b>MARTIN</b>								
CITY	108,410	459,947	0	4,815	7,028	36,324	0	5,671,733
TOWN	28,739	33,793	0	117,965	956,508	55,757	0	1,869,454
TOTAL	137,149	493,740	0	122,780	963,536	92,081	0	7,541,187
<b>MEEKER</b>								
CITY	102,338	390,442	0	556	10,747	30,069	0	3,778,119
TOWN	11,318	6,993	0	9,318	38,356	61,946	0	3,195,601
TOTAL	113,656	397,435	0	9,874	49,103	92,015	0	6,973,720
<b>MILLE LACS</b>								
CITY	49,328	191,613	0	7,908	28,870	0	0	3,083,936
TOWN	835	476	0	19,244	126,411	0	0	3,588,651
TOTAL	50,163	192,089	0	27,152	155,281	0	0	6,672,587
<b>MORRISON</b>								
CITY	41,330	363,962	0	54,415	55,083	58,327	0	4,661,025
TOWN	0	0	0	148,582	218,390	98,356	0	4,168,500
TOTAL	41,330	363,962	0	202,997	273,473	156,683	0	8,829,525
<b>MOWER</b>								
CITY	36,937	1,463,537	0	2,784	62,495	16,150	0	10,942,815
TOWN	3,600	459	0	8,882	105,858	30,820	0	1,678,099
TOTAL	40,537	1,463,996	0	11,666	168,353	46,970	0	12,620,914
<b>MURRAY</b>								
CITY	37,238	51,258	0	0	0	0	0	1,209,589
TOWN	11,719	8,088	0	170	0	0	0	573,912
TOTAL	48,957	59,346	0	170	0	0	0	1,783,501
<b>NICOLLET</b>								
CITY	164,683	1,833,921	0	7,778	18,512	0	0	11,314,929
TOWN	18,166	30,852	0	18,046	61,458	0	0	1,673,815
TOTAL	182,849	1,864,773	0	25,824	79,970	0	0	12,988,744
<b>NOBLES</b>								
CITY	94,445	772,343	0	1,125	4,461	28,608	0	5,931,535
TOWN	20,102	52,516	0	7,772	26,193	22,433	0	644,041
TOTAL	114,547	824,859	0	8,897	30,654	51,041	0	6,575,576
<b>NORMAN</b>								
CITY	0	0	0	7,408	2,390	22,715	0	854,758
TOWN	0	0	0	24,486	129,666	23,130	0	423,118
TOTAL	0	0	0	31,894	132,056	45,845	0	1,277,876
<b>OLMSTED</b>								
CITY	182,853	2,595,520	0	63,053	25,439	22,371	0	64,057,909
TOWN	24,460	56,252	0	123,031	297,679	19,288	0	10,830,492
TOTAL	207,313	2,651,772	0	186,084	323,118	41,659	0	74,888,401

**TABLE 31 PART F**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

<u>COUNTY</u>	<u>INDUSTRIAL LAND AND BUILDINGS (NON-AGRICULTURAL)</u>		<u>MINERALS</u>	<u>PUBLIC UTILITY</u>		<u>RAIL- ROAD PROPERTY</u>	<u>ALL OTHER CLASS 5</u>	<u>TOTAL NON-AG NET TAX CAPACITY</u>
	<u>TO \$150K</u> (2.40%)	<u>OVER \$150K</u> (2.975, 3.40%)		<u>LAND &amp; BUILDINGS</u> (2.40, 3.40%)	<u>MACHINERY</u> (3.40%)			
<b><u>OTTER TAIL</u></b>								
CITY	124,981	638,233	0	527,539	723,296	62,396	0	11,586,369
TOWN	7,803	887	0	170,497	239,777	209,227	0	9,561,048
TOTAL	132,784	639,120	0	698,036	963,073	271,623	0	21,147,417
<b><u>PENNINGTON</u></b>								
CITY	25,017	167,731	0	0	0	2,546	0	2,543,975
TOWN	0	0	0	7,919	76,357	6,266	0	737,451
TOTAL	25,017	167,731	0	7,919	76,357	8,812	0	3,281,426
<b><u>PINE</u></b>								
CITY	39,235	59,221	0	6,477	47,480	60,379	0	3,990,781
TOWN	4,807	0	0	17,400	152,684	138,172	0	3,933,451
TOTAL	44,042	59,221	0	23,877	200,164	198,551	0	7,924,232
<b><u>PIPESTONE</u></b>								
CITY	57,095	201,970	0	8,379	38,485	21,290	0	2,070,183
TOWN	3,751	85,277	0	3,026	25,938	64,286	0	404,535
TOTAL	60,846	287,247	0	11,405	64,423	85,576	0	2,474,718
<b><u>POLK</u></b>								
CITY	39,859	511,614	0	3,782	30,292	82,500	0	6,456,688
TOWN	3,600	210,926	0	33,729	263,811	241,933	0	2,113,002
TOTAL	43,459	722,540	0	37,511	294,103	324,433	0	8,569,690
<b><u>POPE</u></b>								
CITY	21,831	31,249	0	1,150	15,471	14,496	0	1,589,988
TOWN	19,306	18,092	0	7,640	19,519	37,943	40	1,289,116
TOTAL	41,137	49,341	0	8,790	34,990	52,439	40	2,879,104
<b><u>RAMSEY</u></b>								
CITY	1,872,933	28,165,290	0	935,661	2,689,736	1,444,072	0	347,279,349
TOWN	79,682	1,033,721	0	7,554	56,152	61,565	0	9,625,358
TOTAL	1,952,615	29,199,011	0	943,215	2,745,888	1,505,637	0	356,904,707
<b><u>RED LAKE</u></b>								
CITY	4,162	2,373	0	9,574	5,036	3,594	0	376,798
TOWN	0	0	0	25,181	241,302	11,889	0	375,308
TOTAL	4,162	2,373	0	34,755	246,338	15,483	0	752,106
<b><u>REDWOOD</u></b>								
CITY	119,999	245,744	0	8,998	12,107	4,874	0	3,417,135
TOWN	11,772	46,587	0	16,885	44,910	16,565	0	626,816
TOTAL	131,771	292,331	0	25,883	57,017	21,439	0	4,043,951
<b><u>RENVILLE</u></b>								
CITY	177,392	447,707	0	21,977	19,611	8,608	0	3,099,369
TOWN	27,091	679,823	0	46,053	120,442	18,562	0	1,461,004
TOTAL	204,483	1,127,530	0	68,030	140,053	27,170	0	4,560,373
<b><u>RICE</u></b>								
CITY	106,514	1,189,703	0	14,550	49,763	66,893	0	18,599,276
TOWN	3,600	27,713	0	51,821	241,105	33,805	0	6,329,965
TOTAL	110,114	1,217,416	0	66,371	290,868	100,698	0	24,929,241

**TABLE 31 PART F**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	INDUSTRIAL LAND AND BUILDINGS (NON-AGRICULTURAL)		MINERALS (3.40%)	PUBLIC UTILITY		RAIL- ROAD PROPERTY (2.40, 3.40%)	ALL OTHER CLASS 5 (3.40%)	TOTAL NON-AG NET TAX CAPACITY
	TO \$150K	OVER \$150K		LAND & BUILDINGS	MACHINERY			
	(2.40%)	(2.975, 3.40%)		(2.40, 3.40%)	(3.40%)			
<b>ROCK</b>								
CITY	64,599	207,493	0	86	133	4,755	0	2,313,906
TOWN	13,119	48,364	0	7,059	53,384	42,598	0	474,583
TOTAL	77,718	255,857	0	7,145	53,517	47,353	0	2,788,489
<b>ROSEAU</b>								
CITY	10,800	453,920	0	11,701	35,819	9,435	0	2,479,490
TOWN	5,263	13,950	0	25,516	457,483	27,031	0	1,924,081
TOTAL	16,063	467,870	0	37,217	493,302	36,466	0	4,403,571
<b>ST. LOUIS</b>								
CITY	668,772	3,578,407	89,246	727,305	2,100,795	1,009,189	0	61,494,158
TOWN	133,655	334,878	20,241	253,692	1,152,658	1,520,467	0	21,354,024
TOTAL	802,427	3,913,285	109,487	980,997	3,253,453	2,529,656	0	82,848,182
<b>SCOTT</b>								
CITY	398,682	7,550,498	0	43,276	594,002	97,481	0	51,431,857
TOWN	43,033	171,053	0	23,920	137,559	73,148	0	12,306,375
TOTAL	441,715	7,721,551	0	67,196	731,561	170,629	0	63,738,232
<b>SHERBURNE</b>								
CITY	251,618	2,033,242	0	5,098,323	16,591,550	91,564	0	41,804,161
TOWN	29,160	24,667	0	157,569	8,955	94,360	0	12,800,190
TOTAL	280,778	2,057,909	0	5,255,892	16,600,505	185,924	0	54,604,351
<b>SIBLEY</b>								
CITY	68,828	287,032	0	7,793	24,355	0	0	2,384,696
TOWN	18,883	26,129	0	2,617	31,466	0	0	1,159,376
TOTAL	87,711	313,161	0	10,410	55,821	0	0	3,544,072
<b>STEARNS</b>								
CITY	567,555	4,257,072	0	18,159	135,936	143,113	0	49,730,334
TOWN	29,956	345,005	0	28,042	176,498	66,602	0	14,466,824
TOTAL	597,511	4,602,077	0	46,201	312,434	209,715	0	64,197,158
<b>STEELE</b>								
CITY	125,875	2,226,797	0	66,061	95,700	50,826	0	15,524,630
TOWN	22,923	100,978	0	26,290	81,828	73,689	0	2,333,432
TOTAL	148,798	2,327,775	0	92,351	177,528	124,515	0	17,858,062
<b>STEVENS</b>								
CITY	17,178	34,751	0	10,861	7,037	32,524	0	2,045,752
TOWN	0	0	0	12,745	21,454	85,455	0	599,224
TOTAL	17,178	34,751	0	23,606	28,491	117,979	0	2,644,976
<b>SWIFT</b>								
CITY	18,167	30,268	0	3,193	6,300	35,473	0	2,481,792
TOWN	11,297	140,101	0	35,992	116,479	75,333	0	833,110
TOTAL	29,464	170,369	0	39,185	122,779	110,806	0	3,314,902
<b>TODD</b>								
CITY	27,479	67,229	0	1,778	8,671	15,978	0	2,262,272
TOWN	704	0	0	20,642	125,713	102,803	0	2,319,052
TOTAL	28,183	67,229	0	22,420	134,384	118,781	0	4,581,324

**TABLE 31 PART F**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

<u>COUNTY</u>	<u>INDUSTRIAL LAND AND BUILDINGS (NON-AGRICULTURAL)</u>		<u>MINERALS</u>	<u>PUBLIC UTILITY</u>		<u>RAIL- ROAD PROPERTY</u>	<u>ALL OTHER CLASS 5</u>	<u>TOTAL NON-AG NET TAX CAPACITY</u>
	<u>TO \$150K</u> (2.40%)	<u>OVER \$150K</u> (2.975, 3.40%)		<u>LAND &amp; BUILDINGS</u> (2.40, 3.40%)	<u>MACHINERY</u> (3.40%)			
<b><u>TRAVERSE</u></b>								
CITY	22,207	41,456	0	8,292	7,626	4,855	0	576,278
TOWN	3,600	3,781	0	13,488	38,331	13,224	0	168,909
TOTAL	25,807	45,237	0	21,780	45,957	18,079	0	745,187
<b><u>WABASHA</u></b>								
CITY	53,941	439,322	0	7,209	22,365	18,728	0	5,367,708
TOWN	0	0	0	8,905	35,360	17,427	0	2,104,961
TOTAL	53,941	439,322	0	16,114	57,725	36,155	0	7,472,669
<b><u>WADENA</u></b>								
CITY	39,691	85,624	0	1,680	29,502	34,785	0	2,161,577
TOWN	4,234	0	0	21,987	99,675	35,744	0	953,288
TOTAL	43,925	85,624	0	23,667	129,177	70,529	0	3,114,865
<b><u>WASECA</u></b>								
CITY	41,752	452,506	0	7,446	40,203	7,330	0	4,598,267
TOWN	12,259	48,572	0	14,926	47,752	25,543	0	1,701,929
TOTAL	54,011	501,078	0	22,372	87,955	32,873	0	6,300,196
<b><u>WASHINGTON</u></b>								
CITY	64,800	1,926,464	0	619,126	2,922,281	136,926	0	143,416,300
TOWN	3,600	5,621	0	5,218	13,569	59,836	0	20,270,617
TOTAL	68,400	1,932,085	0	624,344	2,935,850	196,762	0	163,686,917
<b><u>WATONWAN</u></b>								
CITY	77,463	357,035	0	317	1,230	22,879	0	2,218,647
TOWN	11,018	62,336	0	9,151	24,282	35,276	0	492,139
TOTAL	88,481	419,371	0	9,468	25,512	58,155	0	2,710,786
<b><u>WILKIN</u></b>								
CITY	0	0	0	1,098	425	35,933	0	1,255,981
TOWN	0	0	0	3,495	5,587	123,451	0	439,245
TOTAL	0	0	0	4,593	6,012	159,384	0	1,695,226
<b><u>WINONA</u></b>								
CITY	292,100	1,821,852	0	48,975	89,165	55,493	0	18,211,177
TOWN	25,587	1,139	0	10,899	39,569	38,344	0	3,536,742
TOTAL	317,687	1,822,991	0	59,874	128,734	93,837	0	21,747,919
<b><u>WRIGHT</u></b>								
CITY	326,441	1,424,032	0	2,105,547	7,072,746	100,372	0	38,899,506
TOWN	36,897	65,005	0	361,119	1,424,262	88,722	0	15,028,366
TOTAL	363,338	1,489,037	0	2,466,666	8,497,008	189,094	0	53,927,872
<b><u>YELLOW MEDICINE</u></b>								
CITY	37,306	127,943	0	4,304	6,830	15,620	0	1,645,396
TOWN	15,417	54,933	0	12,559	36,160	63,172	0	567,985
TOTAL	52,723	182,876	0	16,863	42,990	78,792	0	2,213,381
<b><u>STATE TOTAL</u></b>								
CITY	24,142,344	272,273,417	96,497	20,489,800	64,767,687	8,709,034	3,090	2,966,197,814
TOWN	1,585,820	7,397,974	26,888	4,398,250	18,046,614	6,597,241	22,614	349,805,644
TOTAL	25,728,164	279,671,391	123,385	24,888,050	82,814,301	15,306,275	25,704	3,316,003,458

**TABLE 31 PART G**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
		TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (3.40%)	STRUCTURES ON LEASED RURAL LAND (1.20, 3.40%)	LEASED AG REAL ESTATE (0.35, 0.80, 1.20%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (2.40, 3.40%)
<b><u>AITKIN</u></b>							
CITY	1,104,363	0	125	0	0	125	0
TOWN	9,353,392	84	0	1,279	305	1,584	2,964
TOTAL	10,457,755	84	125	1,279	305	1,709	2,964
<b><u>ANOKA</u></b>							
CITY	187,425,598	0	160,396	0	1,424	161,820	2,497
TOWN	7,466,362	0	4,063	0	0	4,063	190
TOTAL	194,891,960	0	164,459	0	1,424	165,883	2,687
<b><u>BECKER</u></b>							
CITY	5,638,795	0	0	283	0	283	3,693
TOWN	11,203,986	1,710	0	10,558	596	11,154	0
TOTAL	16,842,781	1,710	0	10,841	596	11,437	3,693
<b><u>BELTRAMI</u></b>							
CITY	5,251,051	17	2,013	0	0	2,013	2,662
TOWN	8,304,111	416	34,077	17,282	279	51,638	782
TOTAL	13,555,162	433	36,090	17,282	279	53,651	3,444
<b><u>BENTON</u></b>							
CITY	11,027,825	34	0	6,415	0	6,415	170
TOWN	5,866,496	0	67,909	0	0	67,909	1,482
TOTAL	16,894,321	34	67,909	6,415	0	74,324	1,652
<b><u>BIG STONE</u></b>							
CITY	785,128	0	432	0	0	432	0
TOWN	2,113,568	0	4,543	0	2,664	7,207	0
TOTAL	2,898,696	0	4,975	0	2,664	7,639	0
<b><u>BLUE EARTH</u></b>							
CITY	23,890,595	0	30,621	0	0	30,621	6,096
TOWN	13,068,913	0	22,566	0	0	22,566	20,604
TOTAL	36,959,508	0	53,187	0	0	53,187	26,700
<b><u>BROWN</u></b>							
CITY	8,594,295	3,836	2,462	12	1,706	4,180	310
TOWN	6,410,343	1,360	13,353	18,230	124	31,707	102
TOTAL	15,004,638	5,196	15,815	18,242	1,830	35,887	412
<b><u>CARLTON</u></b>							
CITY	7,868,036	0	24,788	0	0	24,788	0
TOWN	6,589,282	0	2,916	1,320	0	4,236	0
TOTAL	14,457,318	0	27,704	1,320	0	29,024	0
<b><u>CARVER</u></b>							
CITY	51,087,057	0	41,014	0	0	41,014	95
TOWN	8,848,628	0	8,662	0	0	8,662	0
TOTAL	59,935,685	0	49,676	0	0	49,676	95
<b><u>CASS</u></b>							
CITY	7,344,248	1,224	0	165	0	165	0
TOWN	17,923,550	12,677	18,405	134,265	508	153,178	0
TOTAL	25,267,798	13,901	18,405	134,430	508	153,343	0



**TABLE 31 PART G**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
		TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (3.40%)	STRUCTURES ON LEASED RURAL LAND (1.20, 3.40%)	LEASED AG REAL ESTATE (0.35, 0.80, 1.20%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (2.40, 3.40%)
<b>CHIPPEWA</b>							
CITY	3,282,244	0	0	0	0	0	1,380
TOWN	4,779,781	1,324	7,146	0	0	7,146	3
TOTAL	8,062,025	1,324	7,146	0	0	7,146	1,383
<b>CHISAGO</b>							
CITY	11,158,615	0	3,802	178	192	4,172	3,764
TOWN	12,449,008	0	307,393	0	0	307,393	2,322
TOTAL	23,607,623	0	311,195	178	192	311,565	6,086
<b>CLAY</b>							
CITY	15,066,923	0	5,580	0	2,230	7,810	52,615
TOWN	7,318,784	0	5,029	0	2,395	7,424	43
TOTAL	22,385,707	0	10,609	0	4,625	15,234	52,658
<b>CLEARWATER</b>							
CITY	584,436	256	0	0	70	70	0
TOWN	4,208,867	528	16,215	4,628	288	21,131	0
TOTAL	4,793,303	784	16,215	4,628	358	21,201	0
<b>COOK</b>							
CITY	971,412	0	894	825	0	1,719	0
TOWN	6,316,611	9,751	77,912	85,034	0	162,946	0
TOTAL	7,288,023	9,751	78,806	85,859	0	164,665	0
<b>COTTONWOOD</b>							
CITY	2,337,204	0	0	7,739	0	7,739	3
TOWN	5,825,547	0	0	0	435	435	874
TOTAL	8,162,751	0	0	7,739	435	8,174	877
<b>CROW WING</b>							
CITY	26,166,774	997	112	1,363	0	1,475	1,877
TOWN	23,706,531	23	28,822	5,604	0	34,426	319
TOTAL	49,873,305	1,020	28,934	6,967	0	35,901	2,196
<b>DAKOTA</b>							
CITY	296,484,313	1,491	258,888	445	7,235	266,568	73,305
TOWN	11,668,790	0	9,945	0	19,362	29,307	6,377
TOTAL	308,153,103	1,491	268,833	445	26,597	295,875	79,682
<b>DODGE</b>							
CITY	3,547,735	0	0	0	2,244	2,244	0
TOWN	5,912,955	1,436	622	0	801	1,423	0
TOTAL	9,460,690	1,436	622	0	3,045	3,667	0
<b>DOUGLAS</b>							
CITY	8,143,960	0	377	0	0	377	29,687
TOWN	15,425,476	0	52,873	0	0	52,873	0
TOTAL	23,569,436	0	53,250	0	0	53,250	29,687
<b>FARIBAULT</b>							
CITY	3,222,655	12	6,708	0	48	6,756	1,007
TOWN	7,857,310	22	3,754	0	30	3,784	2,138
TOTAL	11,079,965	34	10,462	0	78	10,540	3,145

<b>TABLE 31 PART G</b>
<b>1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY</b>
<b>BY CITY AND TOWNSHIP</b>

<u>COUNTY</u>	<u>TOTAL REAL PROPERTY NET TAX CAPACITY</u>	<u>ITEM 3f TOTAL PERSONAL NET TAX CAPACITY</u>	<u>ITEM 31 TOOLS AND MACHINERY  (3.40%)</u>	<u>ITEM 32 STRUCTURES ON LEASED RURAL LAND  (1.20, 3.40%)</u>	<u>ITEM 33 LEASED AG REAL ESTATE  (0.35, 0.80, 1.20%)</u>	<u>TOTAL ITEM 31 ITEM 32 ITEM 33</u>	<u>CLASS 3A STRUCTURES ON LEASED PUBLIC LAND  (2.40, 3.40%)</u>
<b><u>FILLMORE</u></b>							
CITY	4,215,841	0	7,360	350	0	7,710	0
TOWN	5,460,769	0	5,837	903	25	6,765	0
TOTAL	9,676,610	0	13,197	1,253	25	14,475	0
<b><u>FREEBORN</u></b>							
CITY	8,570,766	0	4,304	0	0	4,304	558
TOWN	7,797,048	428	16,224	357	0	16,581	309
TOTAL	16,367,814	428	20,528	357	0	20,885	867
<b><u>GOODHUE</u></b>							
CITY	31,383,455	548	415	0	805	1,220	65,091
TOWN	11,249,019	586	11,109	16,909	4,126	32,144	0
TOTAL	42,632,474	1,134	11,524	16,909	4,931	33,364	65,091
<b><u>GRANT</u></b>							
CITY	893,728	0	14	38	336	388	0
TOWN	3,461,621	883	2,823	3,350	1,333	7,506	0
TOTAL	4,355,349	883	2,837	3,388	1,669	7,894	0
<b><u>HENNEPIN</u></b>							
CITY	1,211,087,331	0	320,178	0	0	320,178	6,422,977
TOWN	2,800,607	0	0	0	0	0	0
TOTAL	1,213,887,938	0	320,178	0	0	320,178	6,422,977
<b><u>HOUSTON</u></b>							
CITY	4,418,644	0	5,331	0	0	5,331	12
TOWN	4,012,247	1,394	350	12	1,121	1,483	31
TOTAL	8,430,891	1,394	5,681	12	1,121	6,814	43
<b><u>HUBBARD</u></b>							
CITY	2,436,334	1,034	826	1,556	16	2,398	5,045
TOWN	10,946,210	3	29,355	8,568	346	38,269	2,277
TOTAL	13,382,544	1,037	30,181	10,124	362	40,667	7,322
<b><u>ISANTI</u></b>							
CITY	4,643,104	0	0	7,490	0	7,490	2,937
TOWN	10,042,201	0	1,224	0	0	1,224	0
TOTAL	14,685,305	0	1,224	7,490	0	8,714	2,937
<b><u>ITASCA</u></b>							
CITY	17,314,133	0	11,044	5,666	0	16,710	0
TOWN	15,273,825	10,232	3,935	92,397	0	96,332	1,034
TOTAL	32,587,958	10,232	14,979	98,063	0	113,042	1,034
<b><u>JACKSON</u></b>							
CITY	1,869,155	0	0	0	0	0	0
TOWN	7,985,947	0	6,618	12	0	6,630	0
TOTAL	9,855,102	0	6,618	12	0	6,630	0
<b><u>KANABEC</u></b>							
CITY	1,533,530	0	867	0	0	867	10,682
TOWN	4,031,519	0	4,121	0	360	4,481	0
TOTAL	5,565,049	0	4,988	0	360	5,348	10,682

**TABLE 31 PART G**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
		TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (3.40%)	STRUCTURES ON LEASED RURAL LAND (1.20, 3.40%)	LEASED AG REAL ESTATE (0.35, 0.80, 1.20%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (2.40, 3.40%)
<b><u>KANDIYOHI</u></b>							
CITY	11,764,468	0	13,903	640	0	14,543	7,052
TOWN	13,333,160	174	7,014	2,212	3,206	12,432	0
TOTAL	25,097,628	174	20,917	2,852	3,206	26,975	7,052
<b><u>KITTSOON</u></b>							
CITY	647,147	2,853	323	0	592	915	1,173
TOWN	4,330,134	1,122	527	0	476	1,003	0
TOTAL	4,977,281	3,975	850	0	1,068	1,918	1,173
<b><u>KOOCHICHING</u></b>							
CITY	4,391,430	0	0	612	0	612	0
TOWN	2,545,680	1,420	135,965	14,283	0	150,248	2,288
TOTAL	6,937,110	1,420	135,965	14,895	0	150,860	2,288
<b><u>LAC QUI PARLE</u></b>							
CITY	954,976	0	136	216	0	352	0
TOWN	3,914,046	111	0	106	0	106	0
TOTAL	4,869,022	111	136	322	0	458	0
<b><u>LAKE</u></b>							
CITY	1,800,716	0	12,913	490	0	13,403	446
TOWN	4,693,677	106	4,514	28,138	0	32,652	245
TOTAL	6,494,393	106	17,427	28,628	0	46,055	691
<b><u>LAKE/WOODS</u></b>							
CITY	516,052	0	0	0	1,205	1,205	2,879
TOWN	1,678,629	490	24	147	635	806	0
TOTAL	2,194,681	490	24	147	1,840	2,011	2,879
<b><u>LE SUEUR</u></b>							
CITY	6,332,306	0	680	0	0	680	7,369
TOWN	8,595,467	0	8,170	0	0	8,170	0
TOTAL	14,927,773	0	8,850	0	0	8,850	7,369
<b><u>LINCOLN</u></b>							
CITY	751,322	0	0	0	0	0	0
TOWN	2,395,605	0	135,932	0	0	135,932	789,924
TOTAL	3,146,927	0	135,932	0	0	135,932	789,924
<b><u>LYON</u></b>							
CITY	9,592,608	0	5,508	8	378	5,894	13,600
TOWN	6,398,898	0	11,251	130	0	11,381	0
TOTAL	15,991,506	0	16,759	138	378	17,275	13,600
<b><u>MCLEOD</u></b>							
CITY	12,355,681	0	4,831	3,162	0	7,993	110
TOWN	6,650,673	0	4,961	2,960	0	7,921	0
TOTAL	19,006,354	0	9,792	6,122	0	15,914	110
<b><u>MAHNOMEN</u></b>							
CITY	602,366	131	0	0	0	0	0
TOWN	1,475,220	183	394	3,357	0	3,751	0
TOTAL	2,077,586	314	394	3,357	0	3,751	0

**TABLE 31 PART G**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
		TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (3.40%)	STRUCTURES ON LEASED RURAL LAND (1.20, 3.40%)	LEASED AG REAL ESTATE (0.35, 0.80, 1.20%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (2.40, 3.40%)
<b>MARSHALL</b>							
CITY	979,019	37	754	2,817	3,403	6,974	812
TOWN	5,326,843	1,927	5,379	208	1,701	7,288	120
TOTAL	6,305,862	1,964	6,133	3,025	5,104	14,262	932
<b>MARTIN</b>							
CITY	5,816,271	0	19,390	0	0	19,390	0
TOWN	9,964,632	0	7,244	0	0	7,244	0
TOTAL	15,780,903	0	26,634	0	0	26,634	0
<b>MEEKER</b>							
CITY	3,810,927	0	0	0	0	0	0
TOWN	7,412,180	0	9,823	0	0	9,823	4,417
TOTAL	11,223,107	0	9,823	0	0	9,823	4,417
<b>MILLE LACS</b>							
CITY	3,207,659	0	28,342	4,773	0	33,115	4,593
TOWN	5,927,898	3	21,426	1,006	0	22,432	0
TOTAL	9,135,557	3	49,768	5,779	0	55,547	4,593
<b>MORRISON</b>							
CITY	4,771,456	0	2,546	183	0	2,729	153
TOWN	8,350,584	148	1,190	0	43	1,233	1,694
TOTAL	13,122,040	148	3,736	183	43	3,962	1,847
<b>MOWER</b>							
CITY	11,006,339	0	1,696	120	0	1,816	50,586
TOWN	7,751,889	0	59,826	0	0	59,826	0
TOTAL	18,758,228	0	61,522	120	0	61,642	50,586
<b>MURRAY</b>							
CITY	1,234,442	0	0	0	0	0	0
TOWN	5,491,722	0	197	915	0	1,112	0
TOTAL	6,726,164	0	197	915	0	1,112	0
<b>NICOLLET</b>							
CITY	11,370,605	0	7,266	0	0	7,266	0
TOWN	6,255,861	0	9,956	77	0	10,033	0
TOTAL	17,626,466	0	17,222	77	0	17,299	0
<b>NOBLES</b>							
CITY	5,998,190	0	2,043	14,413	3,585	20,041	0
TOWN	6,558,492	0	12,812	14,556	0	27,368	0
TOTAL	12,556,682	0	14,855	28,969	3,585	47,409	0
<b>NORMAN</b>							
CITY	861,838	0	0	0	1,795	1,795	0
TOWN	3,633,042	0	9,071	0	0	9,071	0
TOTAL	4,494,880	0	9,071	0	1,795	10,866	0
<b>OLMSTED</b>							
CITY	64,222,518	0	0	24,697	0	24,697	16,235
TOWN	16,218,399	0	0	0	0	0	0
TOTAL	80,440,917	0	0	24,697	0	24,697	16,235

**TABLE 31 PART G**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
		TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (3.40%)	STRUCTURES ON LEASED RURAL LAND (1.20, 3.40%)	LEASED AG REAL ESTATE (0.35, 0.80, 1.20%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (2.40, 3.40%)
<b><u>OTTER TAIL</u></b>							
CITY	11,852,810	197	0	2,414	5,438	7,852	21,002
TOWN	22,432,854	680	0	132	0	132	7,897
TOTAL	34,285,664	877	0	2,546	5,438	7,984	28,899
<b><u>PENNINGTON</u></b>							
CITY	2,549,827	0	13,135	0	0	13,135	0
TOWN	1,795,557	0	435	0	0	435	0
TOTAL	4,345,384	0	13,570	0	0	13,570	0
<b><u>PINE</u></b>							
CITY	4,243,201	0	8,700	2,793	0	11,493	2,781
TOWN	7,797,713	13	3,393	1,107	120	4,620	0
TOTAL	12,040,914	13	12,093	3,900	120	16,113	2,781
<b><u>PIPESTONE</u></b>							
CITY	2,123,615	0	27	760	6,988	7,775	0
TOWN	3,035,929	0	71	0	674	745	539,439
TOTAL	5,159,544	0	98	760	7,662	8,520	539,439
<b><u>POLK</u></b>							
CITY	6,527,514	0	4,215	0	398	4,613	32,800
TOWN	10,079,267	31	7,192	2,412	329	9,933	0
TOTAL	16,606,781	31	11,407	2,412	727	14,546	32,800
<b><u>POPE</u></b>							
CITY	1,630,472	17,270	1,350	1,704	0	3,054	1,087
TOWN	4,171,933	0	8,510	0	0	8,510	1,740
TOTAL	5,802,405	17,270	9,860	1,704	0	11,564	2,827
<b><u>RAMSEY</u></b>							
CITY	347,514,125	0	55,466	0	0	55,466	399,328
TOWN	9,656,502	0	0	0	0	0	0
TOTAL	357,170,627	0	55,466	0	0	55,466	399,328
<b><u>RED LAKE</u></b>							
CITY	392,194	0	0	0	0	0	0
TOWN	1,079,494	203	0	847	0	847	0
TOTAL	1,471,688	203	0	847	0	847	0
<b><u>REDWOOD</u></b>							
CITY	3,489,362	0	3,318	0	0	3,318	2,366
TOWN	8,587,786	0	4,691	396	0	5,087	0
TOTAL	12,077,148	0	8,009	396	0	8,405	2,366
<b><u>RENVILLE</u></b>							
CITY	3,239,326	0	187	1,633	1,546	3,366	444
TOWN	11,351,492	0	19,742	0	0	19,742	0
TOTAL	14,590,818	0	19,929	1,633	1,546	23,108	444
<b><u>RICE</u></b>							
CITY	18,681,157	0	34	22,055	560	22,649	6,323
TOWN	11,197,430	0	44,774	0	0	44,774	5,777
TOTAL	29,878,587	0	44,808	22,055	560	67,423	12,100

**TABLE 31 PART G**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
		TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (3.40%)	STRUCTURES ON LEASED RURAL LAND (1.20, 3.40%)	LEASED AG REAL ESTATE (0.35, 0.80, 1.20%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (2.40, 3.40%)
<b>ROCK</b>							
CITY	2,358,063	0	163	0	2,148	2,311	0
TOWN	4,349,116	558	0	0	1,547	1,547	0
TOTAL	6,707,179	558	163	0	3,695	3,858	0
<b>ROSEAU</b>							
CITY	2,489,466	0	0	556	426	982	12,967
TOWN	4,002,335	2,005	5,648	1,838	0	7,486	0
TOTAL	6,491,801	2,005	5,648	2,394	426	8,468	12,967
<b>ST. LOUIS</b>							
CITY	61,870,446	3,464	360,749	148,290	0	509,039	47,261
TOWN	29,736,863	8,698	827,641	161,564	1,755	990,960	0
TOTAL	91,607,309	12,162	1,188,390	309,854	1,755	1,499,999	47,261
<b>SCOTT</b>							
CITY	52,039,510	0	6,449	0	0	6,449	4,459
TOWN	16,041,011	0	5,062	0	480	5,542	1,102
TOTAL	68,080,521	0	11,511	0	480	11,991	5,561
<b>SHERBURNE</b>							
CITY	42,471,665	656	51,510	15,033	5,062	71,605	639
TOWN	16,643,918	285	32,267	0	1,877	34,144	1,357
TOTAL	59,115,583	941	83,777	15,033	6,939	105,749	1,996
<b>SIBLEY</b>							
CITY	2,423,926	0	2,751	0	0	2,751	0
TOWN	6,704,013	0	2,298	24	0	2,322	0
TOTAL	9,127,939	0	5,049	24	0	5,073	0
<b>STEARNS</b>							
CITY	49,926,771	190	761,545	1,213	8	762,766	3,731
TOWN	22,008,569	1,121	36,103	27,513	0	63,616	24
TOTAL	71,935,340	1,311	797,648	28,726	8	826,382	3,755
<b>STEELE</b>							
CITY	15,589,281	0	1,465	11,203	4,645	17,313	4,637
TOWN	6,382,268	0	9,207	85	1,238	10,530	0
TOTAL	21,971,549	0	10,672	11,288	5,883	27,843	4,637
<b>STEVENS</b>							
CITY	2,069,705	0	537	0	0	537	0
TOWN	3,477,885	0	5,788	0	0	5,788	0
TOTAL	5,547,590	0	6,325	0	0	6,325	0
<b>SWIFT</b>							
CITY	2,511,662	0	58,435	0	0	58,435	0
TOWN	4,416,450	0	46,676	2,143	0	48,819	0
TOTAL	6,928,112	0	105,111	2,143	0	107,254	0
<b>TODD</b>							
CITY	2,313,527	0	0	8	0	8	0
TOWN	5,431,955	0	31,650	0	0	31,650	1,056
TOTAL	7,745,482	0	31,650	8	0	31,658	1,056

**TABLE 31 PART G**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
		TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (3.40%)	STRUCTURES ON LEASED RURAL LAND (1.20, 3.40%)	LEASED AG REAL ESTATE (0.35, 0.80, 1.20%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (2.40, 3.40%)
<b><u>TRAVERSE</u></b>							
CITY	588,402	141	34	478	685	1,197	0
TOWN	3,250,815	273	5,923	1,875	487	8,285	0
TOTAL	3,839,217	414	5,957	2,353	1,172	9,482	0
<b><u>WABASHA</u></b>							
CITY	5,518,043	0	0	17,869	0	17,869	0
TOWN	5,197,818	0	0	425	3,703	4,128	0
TOTAL	10,715,861	0	0	18,294	3,703	21,997	0
<b><u>WADENA</u></b>							
CITY	2,188,043	0	2,604	0	0	2,604	0
TOWN	1,929,965	0	27,161	266	0	27,427	0
TOTAL	4,118,008	0	29,765	266	0	30,031	0
<b><u>WASECA</u></b>							
CITY	4,611,557	0	18,206	0	0	18,206	1,291
TOWN	6,163,804	0	7,789	66	0	7,855	707
TOTAL	10,775,361	0	25,995	66	0	26,061	1,998
<b><u>WASHINGTON</u></b>							
CITY	145,899,008	0	13,818	0	0	13,818	25,220
TOWN	22,658,298	0	5,063	1,858	19,308	26,229	59,203
TOTAL	168,557,306	0	18,881	1,858	19,308	40,047	84,423
<b><u>WATONWAN</u></b>							
CITY	2,231,243	0	1,897	0	0	1,897	300
TOWN	4,553,788	0	7,347	638	449	8,434	4,506
TOTAL	6,785,031	0	9,244	638	449	10,331	4,806
<b><u>WILKIN</u></b>							
CITY	1,308,164	0	500	0	302	802	0
TOWN	4,856,321	0	1,326	0	0	1,326	0
TOTAL	6,164,485	0	1,826	0	302	2,128	0
<b><u>WINONA</u></b>							
CITY	18,316,984	0	4,267	70,251	0	74,518	3,015
TOWN	6,524,921	325	1,346	1,093	709	3,148	0
TOTAL	24,841,905	325	5,613	71,344	709	77,666	3,015
<b><u>WRIGHT</u></b>							
CITY	39,875,764	0	5,134	0	806	5,940	20,700
TOWN	22,850,561	0	23,581	0	0	23,581	7,435
TOTAL	62,726,325	0	28,715	0	806	29,521	28,135
<b><u>YELLOW MEDICINE</u></b>							
CITY	1,679,428	0	0	4,337	0	4,337	543
TOWN	4,802,463	0	0	2,110	0	2,110	0
TOTAL	6,481,891	0	0	6,447	0	6,447	543
<b><u>STATE TOTAL</u></b>							
CITY	2,992,861,880	34,388	2,365,378	385,253	56,276	2,806,907	7,382,365
TOWN	717,751,129	62,733	2,384,161	675,195	73,835	3,133,191	1,470,782
TOTAL	3,710,613,009	97,121	4,749,539	1,060,448	130,111	5,940,098	8,853,147

**TABLE 31 PART H**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	CLASS 3A		CLASS 5				TOTAL CLASS 3A & CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHTS OF WAY	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	(2.4, 3.4%)	(2.4, 3.4%)	(3.4%)	(3.4%)	(3.4%)	(3.4%)			
<b><u>AITKIN</u></b>									
CITY	4,145	5,858	7,286	13,845	0	0	31,134	31,259	1,135,622
TOWN	4,770	364	128,004	89,802	0	0	225,904	227,572	9,580,964
TOTAL	8,915	6,222	135,290	103,647	0	0	257,038	258,831	10,716,586
<b><u>ANOKA</u></b>									
CITY	4,794	326,629	3,437,095	1,582,652	0	309,547	5,663,214	5,825,034	193,250,632
TOWN	0	0	15,072	209,287	0	24	224,573	228,636	7,694,998
TOTAL	4,794	326,629	3,452,167	1,791,939	0	309,571	5,887,787	6,053,670	200,945,630
<b><u>BECKER</u></b>									
CITY	32,807	0	39,822	72,137	0	0	148,459	148,742	5,787,537
TOWN	0	300	153,819	54,521	0	0	208,640	221,504	11,425,490
TOTAL	32,807	300	193,641	126,658	0	0	357,099	370,246	17,213,027
<b><u>BELTRAMI</u></b>									
CITY	7,234	0	223,607	117,599	0	0	351,102	353,132	5,604,183
TOWN	225	0	101,938	1,081,658	0	0	1,184,603	1,236,657	9,540,768
TOTAL	7,459	0	325,545	1,199,257	0	0	1,535,705	1,589,789	15,144,951
<b><u>BENTON</u></b>									
CITY	6,014	207	225,815	111,864	0	0	344,070	350,519	11,378,344
TOWN	0	0	161,708	285,372	0	0	448,562	516,471	6,382,967
TOTAL	6,014	207	387,523	397,236	0	0	792,632	866,990	17,761,311
<b><u>BIG STONE</u></b>									
CITY	21,283	0	30,151	28,094	0	0	79,528	79,960	865,088
TOWN	0	0	20,010	1,428	0	0	21,438	28,645	2,142,213
TOTAL	21,283	0	50,161	29,522	0	0	100,966	108,605	3,007,301
<b><u>BLUE EARTH</u></b>									
CITY	0	0	406,303	152,520	0	0	564,919	595,540	24,486,135
TOWN	0	10	122,527	220,877	0	0	364,018	386,584	13,455,497
TOTAL	0	10	528,830	373,397	0	0	928,937	982,124	37,941,632
<b><u>BROWN</u></b>									
CITY	0	0	16,626	25,679	0	0	42,615	50,631	8,644,926
TOWN	0	0	21,159	24,387	0	4,008	49,656	82,723	6,493,066
TOTAL	0	0	37,785	50,066	0	4,008	92,271	133,354	15,137,992
<b><u>CARLTON</u></b>									
CITY	2,434	139	242,409	153,765	0	14,173	412,920	437,708	8,305,744
TOWN	0	0	246,021	1,077,421	0	0	1,323,442	1,327,678	7,916,960
TOTAL	2,434	139	488,430	1,231,186	0	14,173	1,736,362	1,765,386	16,222,704
<b><u>CARVER</u></b>									
CITY	0	0	628,759	338,300	0	12,227	979,381	1,020,395	52,107,452
TOWN	0	0	73,214	104,342	0	0	177,556	186,218	9,034,846
TOTAL	0	0	701,973	442,642	0	12,227	1,156,937	1,206,613	61,142,298
<b><u>CASS</u></b>									
CITY	72	0	157,680	50,558	0	2,031	210,341	211,730	7,555,978
TOWN	0	167	339,536	1,092,211	0	0	1,431,914	1,597,769	19,521,319
TOTAL	72	167	497,216	1,142,769	0	2,031	1,642,255	1,809,499	27,077,297



**TABLE 31 PART H**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	CLASS 3A		CLASS 5				TOTAL CLASS 3A & CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHTS OF WAY	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	(2.4, 3.4%)	(2.4, 3.4%)	(3.4%)	(3.4%)	(3.4%)	(3.4%)			
<b>CHIPPEWA</b>									
CITY	21,052	0	98,870	25,006	0	1,132	147,440	147,440	3,429,684
TOWN	5,783	0	84,925	24,885	0	316	115,912	124,382	4,904,163
TOTAL	26,835	0	183,795	49,891	0	1,448	263,352	271,822	8,333,847
<b>CHISAGO</b>									
CITY	17,109	0	323,574	248,448	0	0	592,895	597,067	11,755,682
TOWN	0	0	289,352	249,944	0	0	541,618	849,011	13,298,019
TOTAL	17,109	0	612,926	498,392	0	0	1,134,513	1,446,078	25,053,701
<b>CLAY</b>									
CITY	64,880	0	62,537	160,602	0	1,051	341,685	349,495	15,416,418
TOWN	11,048	0	70,816	88,633	0	0	170,540	177,964	7,496,748
TOTAL	75,928	0	133,353	249,235	0	1,051	512,225	527,459	22,913,166
<b>CLEARWATER</b>									
CITY	3,175	379	9,535	1,272	0	0	14,361	14,687	599,123
TOWN	0	0	69,178	1,268,091	0	118	1,337,387	1,359,046	5,567,913
TOTAL	3,175	379	78,713	1,269,363	0	118	1,351,748	1,373,733	6,167,036
<b>COOK</b>									
CITY	0	0	281	36	0	0	317	2,036	973,448
TOWN	0	269	3,535	0	0	0	3,804	176,501	6,493,112
TOTAL	0	269	3,816	36	0	0	4,121	178,537	7,466,560
<b>COTTONWOOD</b>									
CITY	0	113	9,289	35,498	0	0	44,903	52,642	2,389,846
TOWN	0	0	39,688	893,799	0	65	934,426	934,861	6,760,408
TOTAL	0	113	48,977	929,297	0	65	979,329	987,503	9,150,254
<b>CROW WING</b>									
CITY	48,644	2,941	230,086	266,275	0	12	549,835	552,307	26,719,081
TOWN	0	7,224	253,941	332,642	0	12	594,138	628,587	24,335,118
TOTAL	48,644	10,165	484,027	598,917	0	24	1,143,973	1,180,894	51,054,199
<b>DAKOTA</b>									
CITY	574	304,748	4,984,611	2,469,580	0	326	7,833,144	8,101,203	304,585,516
TOWN	0	77,741	121,786	413,008	0	0	618,912	648,219	12,317,009
TOTAL	574	382,489	5,106,397	2,882,588	0	326	8,452,056	8,749,422	316,902,525
<b>DODGE</b>									
CITY	187	0	101,377	38,357	0	3,527	143,448	145,692	3,693,427
TOWN	0	0	122,594	19,718	0	17	142,329	145,188	6,058,143
TOTAL	187	0	223,971	58,075	0	3,544	285,777	290,880	9,751,570
<b>DOUGLAS</b>									
CITY	28,145	605	91,980	63,967	0	6,532	220,916	221,293	8,365,253
TOWN	113	0	27,766	130,987	0	0	158,866	211,739	15,637,215
TOTAL	28,258	605	119,746	194,954	0	6,532	379,782	433,032	24,002,468
<b>FARIBAULT</b>									
CITY	36	0	58,888	45,302	0	0	105,233	112,001	3,334,656
TOWN	0	96	85,159	32,242	0	0	119,635	123,441	7,980,751
TOTAL	36	96	144,047	77,544	0	0	224,868	235,442	11,315,407

**TABLE 31 PART H**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	CLASS 3A		CLASS 5				TOTAL CLASS 3A & CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHTS OF WAY	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	(2.4, 3.4%)	(2.4, 3.4%)	(3.4%)	(3.4%)	(3.4%)	(3.4%)			
<b>FILLMORE</b>									
CITY	136	0	35,595	81,325	0	0	117,056	124,766	4,340,607
TOWN	0	0	160,184	72,256	0	0	232,440	239,205	5,699,974
TOTAL	136	0	195,779	153,581	0	0	349,496	363,971	10,040,581
<b>FREEBORN</b>									
CITY	931	136	213,012	161,958	0	0	376,595	380,899	8,951,665
TOWN	1,953	278	211,046	561,026	0	0	774,612	791,621	8,588,669
TOTAL	2,884	414	424,058	722,984	0	0	1,151,207	1,172,520	17,540,334
<b>GOODHUE</b>									
CITY	0	36	452,548	171,556	0	0	689,231	690,999	32,074,454
TOWN	521	96	112,817	60,170	0	74	173,678	206,408	11,455,427
TOTAL	521	132	565,365	231,726	0	74	862,909	897,407	43,529,881
<b>GRANT</b>									
CITY	58,229	1,347	37,879	0	0	0	97,455	97,843	991,571
TOWN	0	0	129,636	5,673	0	0	135,309	143,698	3,605,319
TOTAL	58,229	1,347	167,515	5,673	0	0	232,764	241,541	4,596,890
<b>HENNEPIN</b>									
CITY	32,188	6,405,726	13,495,269	5,235,557	0	139,084	31,730,801	32,050,979	1,243,138,310
TOWN	0	0	25,468	35,625	0	0	61,093	61,093	2,861,700
TOTAL	32,188	6,405,726	13,520,737	5,271,182	0	139,084	31,791,894	32,112,072	1,246,000,010
<b>HOUSTON</b>									
CITY	0	0	76,114	56,172	0	0	132,298	137,629	4,556,273
TOWN	0	463	213,391	40,547	0	0	254,432	257,309	4,269,556
TOTAL	0	463	289,505	96,719	0	0	386,730	394,938	8,825,829
<b>HUBBARD</b>									
CITY	0	465	87,734	23,619	0	0	116,863	120,295	2,556,629
TOWN	0	24	113,449	667,942	0	0	783,692	821,964	11,768,174
TOTAL	0	489	201,183	691,561	0	0	900,555	942,259	14,324,803
<b>ISANTI</b>									
CITY	17,081	0	103,770	46,780	0	576	171,144	178,634	4,821,738
TOWN	282	0	55,980	165,987	0	2,592	224,841	226,065	10,268,266
TOTAL	17,363	0	159,750	212,767	0	3,168	395,985	404,699	15,090,004
<b>ITASCA</b>									
CITY	13,503	13,190	92,531	393,545	0	422	513,191	529,901	17,844,034
TOWN	1,782	394	418,234	1,791,834	0	254	2,213,532	2,320,096	17,593,921
TOTAL	15,285	13,584	510,765	2,185,379	0	676	2,726,723	2,849,997	35,437,955
<b>JACKSON</b>									
CITY	321	0	12,828	34,390	0	209	47,748	47,748	1,916,903
TOWN	655	0	142,570	259,458	0	11,152	413,835	420,465	8,406,412
TOTAL	976	0	155,398	293,848	0	11,361	461,583	468,213	10,323,315
<b>KANABEC</b>									
CITY	3,158	0	9,262	22,301	0	0	45,403	46,270	1,579,800
TOWN	0	68	13,037	4,018	0	0	17,123	21,604	4,053,123
TOTAL	3,158	68	22,299	26,319	0	0	62,526	67,874	5,632,923

**TABLE 31 PART H**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	CLASS 3A		CLASS 5				TOTAL CLASS 3A & CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHTS OF WAY	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	(2.4, 3.4%)	(2.4, 3.4%)	(3.4%)	(3.4%)	(3.4%)	(3.4%)			
<b>KANDIYOHI</b>									
CITY	28,740	0	63,037	108,796	0	0	207,625	222,168	11,986,636
TOWN	2,421	0	77,334	169,772	0	0	249,527	262,133	13,595,293
TOTAL	31,161	0	140,371	278,568	0	0	457,152	484,301	25,581,929
<b>KITTSOON</b>									
CITY	70,085	0	56,888	0	0	0	128,146	131,914	779,061
TOWN	6,468	0	19,383	1,760,751	0	0	1,786,602	1,788,727	6,118,861
TOTAL	76,553	0	76,271	1,760,751	0	0	1,914,748	1,920,641	6,897,922
<b>KOOCHICHING</b>									
CITY	1,192	9,275	132,400	20,801	0	0	163,668	164,280	4,555,710
TOWN	0	0	3,386	0	0	0	5,674	157,342	2,703,022
TOTAL	1,192	9,275	135,786	20,801	0	0	169,342	321,622	7,258,732
<b>LAC QUI PARLE</b>									
CITY	37,936	0	50,487	13,836	0	0	102,259	102,611	1,057,587
TOWN	0	0	79,662	18,570	0	24	98,256	98,473	4,012,519
TOTAL	37,936	0	130,149	32,406	0	24	200,515	201,084	5,070,106
<b>LAKE</b>									
CITY	211	0	36,458	11,688	0	0	48,803	62,206	1,862,922
TOWN	468	0	47,035	30,011	0	0	77,759	110,517	4,804,194
TOTAL	679	0	83,493	41,699	0	0	126,562	172,723	6,667,116
<b>LAKE/WOODS</b>									
CITY	3,766	298	5,477	10,325	0	0	22,745	23,950	540,002
TOWN	0	19	118	22,640	0	0	22,777	24,073	1,702,702
TOTAL	3,766	317	5,595	32,965	0	0	45,522	48,023	2,242,704
<b>LE SUEUR</b>									
CITY	0	0	79,920	65,172	0	0	152,461	153,141	6,485,447
TOWN	168	0	135,061	155,457	0	0	290,686	298,856	8,894,323
TOTAL	168	0	214,981	220,629	0	0	443,147	451,997	15,379,770
<b>LINCOLN</b>									
CITY	0	0	20,980	11,345	0	0	32,325	32,325	783,647
TOWN	0	17	67,467	522,944	0	0	1,380,352	1,516,284	3,911,889
TOTAL	0	17	88,447	534,289	0	0	1,412,677	1,548,609	4,695,536
<b>LYON</b>									
CITY	60,780	24	117,871	6,814	0	0	199,089	204,983	9,797,591
TOWN	0	0	88,531	708,060	0	0	796,591	807,972	7,206,870
TOTAL	60,780	24	206,402	714,874	0	0	995,680	1,012,955	17,004,461
<b>MCLEOD</b>									
CITY	4,887	0	56,501	39,905	0	408	101,811	109,804	12,465,485
TOWN	1,782	0	49,288	46,776	0	156	98,002	105,923	6,756,596
TOTAL	6,669	0	105,789	86,681	0	564	199,813	215,727	19,222,081
<b>MAHONOMEN</b>									
CITY	32,593	0	41,676	0	0	0	74,269	74,400	676,766
TOWN	600	0	22,778	0	0	0	23,378	27,312	1,502,532
TOTAL	33,193	0	64,454	0	0	0	97,647	101,712	2,179,298

**TABLE 31 PART H**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	CLASS 3A		CLASS 5				TOTAL CLASS 3A & CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHTS OF WAY	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	(2.4, 3.4%)	(2.4, 3.4%)	(3.4%)	(3.4%)	(3.4%)	(3.4%)			
<b>MARSHALL</b>									
CITY	69,946	1,809	34,770	0	0	1,581	108,918	115,929	1,094,948
TOWN	4,961	12	56,838	2,123,606	0	0	2,185,537	2,194,752	7,521,595
TOTAL	74,907	1,821	91,608	2,123,606	0	1,581	2,294,455	2,310,681	8,616,543
<b>MARTIN</b>									
CITY	2,961	0	33,069	94,022	0	0	130,052	149,442	5,965,713
TOWN	0	0	58,471	1,070,218	0	0	1,128,689	1,135,933	11,100,565
TOTAL	2,961	0	91,540	1,164,240	0	0	1,258,741	1,285,375	17,066,278
<b>MEEKER</b>									
CITY	34,494	0	42,916	47,170	0	0	124,580	124,580	3,935,507
TOWN	3,274	0	169,148	71,844	0	198	248,881	258,704	7,670,884
TOTAL	37,768	0	212,064	119,014	0	198	373,461	383,284	11,606,391
<b>MILLE LACS</b>									
CITY	503	221	66,765	76,274	0	0	148,356	181,471	3,389,130
TOWN	0	0	140,354	92,109	0	0	232,463	254,898	6,182,796
TOTAL	503	221	207,119	168,383	0	0	380,819	436,369	9,571,926
<b>MORRISON</b>									
CITY	8,961	0	149,771	90,787	0	0	249,672	252,401	5,023,857
TOWN	0	0	53,614	480,741	0	0	536,049	537,430	8,888,014
TOTAL	8,961	0	203,385	571,528	0	0	785,721	789,831	13,911,871
<b>MOWER</b>									
CITY	109	0	58,829	13,889	0	0	123,413	125,229	11,131,568
TOWN	0	0	321,221	89,237	0	153	410,611	470,437	8,222,326
TOTAL	109	0	380,050	103,126	0	153	534,024	595,666	19,353,894
<b>MURRAY</b>									
CITY	0	359	52,922	20,035	0	0	73,316	73,316	1,307,758
TOWN	0	0	46,152	439,971	0	0	486,123	487,235	5,978,957
TOTAL	0	359	99,074	460,006	0	0	559,439	560,551	7,286,715
<b>NICOLLET</b>									
CITY	0	0	112,970	84,197	0	355	197,522	204,788	11,575,393
TOWN	0	0	67,524	61,222	0	0	128,746	138,779	6,394,640
TOTAL	0	0	180,494	145,419	0	355	326,268	343,567	17,970,033
<b>NOBLES</b>									
CITY	5	0	13,133	78,262	0	0	91,400	111,441	6,109,631
TOWN	0	0	48,078	6,372	0	0	54,450	81,818	6,640,310
TOTAL	5	0	61,211	84,634	0	0	145,850	193,259	12,749,941
<b>NORMAN</b>									
CITY	6,932	0	12,927	8,479	0	0	28,338	30,133	891,971
TOWN	0	0	64,268	211	0	0	64,479	73,550	3,706,592
TOTAL	6,932	0	77,195	8,690	0	0	92,817	103,683	4,598,563
<b>OLMSTED</b>									
CITY	0	0	161,307	519,027	44,220	96,515	837,304	862,001	65,084,519
TOWN	0	0	177,274	174,948	0	82	352,304	352,304	16,570,703
TOTAL	0	0	338,581	693,975	44,220	96,597	1,189,608	1,214,305	81,655,222

**TABLE 31 PART H**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	CLASS 3A		CLASS 5				TOTAL CLASS 3A & CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHTS OF WAY	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	(2.4, 3.4%)	(2.4, 3.4%)	(3.4%)	(3.4%)	(3.4%)	(3.4%)			
<b>OTTER TAIL</b>									
CITY	44,745	11,829	496,306	52,340	0	0	626,222	634,271	12,487,081
TOWN	6,536	0	205,224	132,745	0	0	352,402	353,214	22,786,068
TOTAL	51,281	11,829	701,530	185,085	0	0	978,624	987,485	35,273,149
<b>PENNINGTON</b>									
CITY	47,931	0	5,275	42,867	0	144	96,217	109,352	2,659,179
TOWN	3,163	0	17,602	1,042,168	0	0	1,062,933	1,063,368	2,858,925
TOTAL	51,094	0	22,877	1,085,035	0	144	1,159,150	1,172,720	5,518,104
<b>PINE</b>									
CITY	6,127	144	221,486	71,830	0	14	302,382	313,875	4,557,076
TOWN	0	0	288,324	133,506	0	62	421,892	426,525	8,224,238
TOTAL	6,127	144	509,810	205,336	0	76	724,274	740,400	12,781,314
<b>PIPESTONE</b>									
CITY	44,176	24,784	74,477	23,008	0	0	166,445	174,220	2,297,835
TOWN	0	0	39,835	13,900	0	0	593,174	593,919	3,629,848
TOTAL	44,176	24,784	114,312	36,908	0	0	759,619	768,139	5,927,683
<b>POLK</b>									
CITY	83,513	108	160,214	144,475	0	5,956	427,066	431,679	6,959,193
TOWN	22,934	676	173,339	903,135	0	17	1,100,101	1,110,065	11,189,332
TOTAL	106,447	784	333,553	1,047,610	0	5,973	1,527,167	1,541,744	18,148,525
<b>POPE</b>									
CITY	23,698	22,870	68,121	27,598	0	0	143,374	163,698	1,794,170
TOWN	0	0	161,288	51,244	0	0	214,272	222,782	4,394,715
TOTAL	23,698	22,870	229,409	78,842	0	0	357,646	386,480	6,188,885
<b>RAMSEY</b>									
CITY	0	5,447,198	4,443,774	3,630,943	0	0	13,921,243	13,976,709	361,490,834
TOWN	0	0	26,742	72,958	0	0	99,700	99,700	9,756,202
TOTAL	0	5,447,198	4,470,516	3,703,901	0	0	14,020,943	14,076,409	371,247,036
<b>RED LAKE</b>									
CITY	19,696	0	31,559	75,725	0	0	126,980	126,980	519,174
TOWN	30	0	20,641	712,679	0	0	733,350	734,400	1,813,894
TOTAL	19,726	0	52,200	788,404	0	0	860,330	861,380	2,333,068
<b>REDWOOD</b>									
CITY	0	306	68,570	33,273	0	0	104,515	107,833	3,597,195
TOWN	0	0	47,545	17,976	0	0	65,521	70,608	8,658,394
TOTAL	0	306	116,115	51,249	0	0	170,036	178,441	12,255,589
<b>RENVILLE</b>									
CITY	0	233	75,999	31,329	0	618	108,623	111,989	3,351,315
TOWN	3,350	0	119,346	90,889	0	0	213,585	233,327	11,584,819
TOTAL	3,350	233	195,345	122,218	0	618	322,208	345,316	14,936,134
<b>RICE</b>									
CITY	4,580	0	236,392	205,269	0	0	452,564	475,213	19,156,370
TOWN	0	0	89,830	386,112	0	0	481,719	526,493	11,723,923
TOTAL	4,580	0	326,222	591,381	0	0	934,283	1,001,706	30,880,293

**TABLE 31 PART H**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	CLASS 3A		CLASS 5				TOTAL CLASS 3A & CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHTS OF WAY	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	(2.4, 3.4%)	(2.4, 3.4%)	(3.4%)	(3.4%)	(3.4%)	(3.4%)			
<b>ROCK</b>									
CITY	10,825	0	14,101	15,436	0	0	40,362	42,673	2,400,736
TOWN	0	2	19,397	6,705	0	0	26,104	28,209	4,377,325
TOTAL	10,825	2	33,498	22,141	0	0	66,466	70,882	6,778,061
<b>ROSEAU</b>									
CITY	25,811	70	39,363	26,723	0	0	104,934	105,916	2,595,382
TOWN	4,181	94	198,552	26,724	0	0	229,551	239,042	4,241,377
TOTAL	29,992	164	237,915	53,447	0	0	334,485	344,958	6,836,759
<b>ST. LOUIS</b>									
CITY	1,284	4,148	2,321,633	244,799	545	0	2,619,670	3,132,173	65,002,619
TOWN	0	0	1,077,064	823,918	0	0	1,900,982	2,900,640	32,637,503
TOTAL	1,284	4,148	3,398,697	1,068,717	545	0	4,520,652	6,032,813	97,640,122
<b>SCOTT</b>									
CITY	0	2,378	678,697	397,201	0	0	1,082,735	1,089,184	53,128,694
TOWN	0	149	143,844	218,000	0	0	363,095	368,637	16,409,648
TOTAL	0	2,527	822,541	615,201	0	0	1,445,830	1,457,821	69,538,342
<b>SHERBURNE</b>									
CITY	4,063	26,438	420,643	223,970	0	0	675,753	748,014	43,219,679
TOWN	0	1,309	258,927	459,000	0	0	720,593	755,022	17,398,940
TOTAL	4,063	27,747	679,570	682,970	0	0	1,396,346	1,503,036	60,618,619
<b>SIBLEY</b>									
CITY	0	0	49,848	24,448	0	85	74,381	77,132	2,501,058
TOWN	0	0	22,554	74,075	0	0	96,629	98,951	6,802,964
TOTAL	0	0	72,402	98,523	0	85	171,010	176,083	9,304,022
<b>STEARNS</b>									
CITY	52,424	4,110	402,151	175,731	0	442	638,589	1,401,545	51,328,316
TOWN	497	0	339,697	256,846	0	151	597,215	661,952	22,670,521
TOTAL	52,921	4,110	741,848	432,577	0	593	1,235,804	2,063,497	73,998,837
<b>STEELE</b>									
CITY	0	0	28,464	17,384	0	0	50,485	67,798	15,657,079
TOWN	180	0	129,954	383,935	0	90	514,159	524,689	6,906,957
TOTAL	180	0	158,418	401,319	0	90	564,644	592,487	22,564,036
<b>STEVENS</b>									
CITY	39,196	0	99,252	27,180	0	243	165,871	166,408	2,236,113
TOWN	0	0	25,524	97,987	0	0	123,511	129,299	3,607,184
TOTAL	39,196	0	124,776	125,167	0	243	289,382	295,707	5,843,297
<b>SWIFT</b>									
CITY	24,627	13,763	1,728	21,355	0	167	61,640	120,075	2,631,737
TOWN	278	0	43,531	92,069	0	470	136,348	185,167	4,601,617
TOTAL	24,905	13,763	45,259	113,424	0	637	197,988	305,242	7,233,354
<b>TODD</b>									
CITY	1,942	0	111,549	26,336	0	284	140,111	140,119	2,453,646
TOWN	1,423	0	30,437	158,825	0	380	192,121	223,771	5,655,726
TOTAL	3,365	0	141,986	185,161	0	664	332,232	363,890	8,109,372

**TABLE 31 PART H**  
**1999 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY**  
**BY CITY AND TOWNSHIP**

COUNTY	CLASS 3A		CLASS 5				TOTAL CLASS 3A & CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHTS OF WAY	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	(2.4, 3.4%)	(2.4, 3.4%)	(3.4%)	(3.4%)	(3.4%)	(3.4%)			
<b>TRAVERSE</b>									
CITY	5,525	0	39,307	0	0	0	44,832	46,170	634,572
TOWN	1,406	0	78,753	53,744	0	0	133,903	142,461	3,393,276
TOTAL	6,931	0	118,060	53,744	0	0	178,735	188,631	4,027,848
<b>WABASHA</b>									
CITY	0	0	93,862	52,081	0	0	145,943	163,812	5,681,855
TOWN	0	190	46,259	15,713	0	0	62,162	66,290	5,264,108
TOTAL	0	190	140,121	67,794	0	0	208,105	230,102	10,945,963
<b>WADENA</b>									
CITY	29,267	0	72,576	54,029	0	1,742	157,614	160,218	2,348,261
TOWN	0	0	24,202	268,157	0	633	292,992	320,419	2,250,384
TOTAL	29,267	0	96,778	322,186	0	2,375	450,606	480,637	4,598,645
<b>WASECA</b>									
CITY	394	0	46,815	37,431	0	0	85,931	104,137	4,715,694
TOWN	10	0	32,790	222,718	0	588	256,813	264,668	6,428,472
TOTAL	404	0	79,605	260,149	0	588	342,744	368,805	11,144,166
<b>WASHINGTON</b>									
CITY	3,495	1,051	2,487,253	1,813,934	0	0	4,330,953	4,344,771	150,243,779
TOWN	0	82	155,820	390,836	0	0	605,941	632,170	23,290,468
TOTAL	3,495	1,133	2,643,073	2,204,770	0	0	4,936,894	4,976,941	173,534,247
<b>WATONWAN</b>									
CITY	27	0	21,143	37,761	0	48	59,279	61,176	2,292,419
TOWN	0	77	118,809	39,585	0	0	162,977	171,411	4,725,199
TOTAL	27	77	139,952	77,346	0	48	222,256	232,587	7,017,618
<b>WILKIN</b>									
CITY	59,317	0	16,840	10,424	0	0	86,581	87,383	1,395,547
TOWN	4,280	0	60,807	15,667	0	0	80,754	82,080	4,938,401
TOTAL	63,597	0	77,647	26,091	0	0	167,335	169,463	6,333,948
<b>WINONA</b>									
CITY	1,241	0	264,218	191,185	0	0	459,659	534,177	18,851,161
TOWN	0	593	19,532	28,048	0	199	48,372	51,845	6,576,766
TOTAL	1,241	593	283,750	219,233	0	199	508,031	586,022	25,427,927
<b>WRIGHT</b>									
CITY	20,366	0	523,890	346,306	0	3,374	914,636	920,576	40,796,340
TOWN	0	0	435,921	222,159	0	0	665,515	689,096	23,539,657
TOTAL	20,366	0	959,811	568,465	0	3,374	1,580,151	1,609,672	64,335,997
<b>YELLOW MEDICINE</b>									
CITY	16,138	0	59,815	36,164	0	0	112,660	116,997	1,796,425
TOWN	0	0	115,087	41,987	0	0	157,074	159,184	4,961,647
TOTAL	16,138	0	174,902	78,151	0	0	269,734	276,181	6,758,072
<b>STATE TOTAL</b>									
CITY	1,322,641	12,633,935	41,079,518	21,667,918	44,765	602,825	84,733,967	87,575,262	3,080,437,142
TOWN	95,542	90,714	10,507,722	26,859,261	0	21,835	39,045,856	42,241,780	759,992,909
TOTAL	1,418,183	12,724,649	51,587,240	48,527,179	44,765	624,660	123,779,823	129,817,042	3,840,430,051

**TABLE 32**  
**TAXABLE VALUE DETERMINATION BY COUNTY**  
**TAXES PAYABLE 2000**

County	Total Net Tax Capacity Value	Tax Increment Financing Net Tax Capacity Value	Fiscal Disparities Contribution Value	10% Power Line Net Tax Capacity Value	Total Taxable Value	Fiscal Disparities Distribution Value	Taxable Value Plus Distribution
Aitkin	10,698,686	86,117	12,539	0	10,600,030	25,377	10,625,407
Anoka	200,812,271	13,687,872	20,646,055	0	166,478,344	36,467,376	202,945,720
Becker	17,176,085	321,446	0	0	16,854,639	0	16,854,639
Beltrami	15,113,629	260,032	0	0	14,853,597	0	14,853,597
Benton	17,735,836	1,299,974	0	7,316	16,428,546	0	16,428,546
Big Stone	3,007,301	9,317	0	0	2,997,984	0	2,997,984
Blue Earth	37,941,632	1,883,863	0	0	36,057,769	0	36,057,769
Brown	15,075,592	613,591	0	0	14,462,001	0	14,462,001
Carlton	16,229,218	699,073	0	17,394	15,512,751	0	15,512,751
Carver	61,121,798	9,351,944	4,811,627	0	46,958,227	5,683,123	52,641,350
Cass	27,036,671	199,041	0	0	26,837,630	0	26,837,630
Chippewa	8,333,847	97,882	0	0	8,235,965	0	8,235,965
Chisago	25,017,722	440,889	0	18,641	24,558,192	0	24,558,192
Clay	22,817,536	682,640	0	0	22,134,896	0	22,134,896
Clearwater	6,145,356	6,790	0	0	6,138,566	0	6,138,566
Cook	7,458,275	114,920	36,215	0	7,307,140	7,348	7,314,488
Cottonwood	9,054,754	296,840	0	0	8,757,914	0	8,757,914
Crow Wing	50,966,901	839,509	54,105	0	50,073,287	35,979	50,109,266
Dakota	316,636,837	14,218,558	35,247,772	0	267,170,507	35,689,287	302,859,794
Dodge	9,701,706	363,182	0	0	9,338,524	0	9,338,524
Douglas	23,921,818	413,221	0	0	23,508,597	0	23,508,597
Faribault	11,315,295	368,401	0	0	10,946,894	0	10,946,894
Fillmore	9,983,347	311,466	0	0	9,671,881	0	9,671,881
Freeborn	17,481,672	365,887	0	0	17,115,785	0	17,115,785
Goodhue	43,457,135	1,871,251	0	0	41,585,884	0	41,585,884
Grant	4,546,645	36,978	0	11,601	4,498,066	0	4,498,066
Hennepin	1,244,150,356	109,810,255	158,855,207	20,345	975,464,549	108,247,052	1,083,711,601
Houston	8,775,725	102,840	0	0	8,672,885	0	8,672,885
Hubbard	14,229,958	424,596	0	0	13,805,362	0	13,805,362
Isanti	15,049,923	296,708	0	0	14,753,215	0	14,753,215



**TABLE 32**  
**TAXABLE VALUE DETERMINATION BY COUNTY**  
**TAXES PAYABLE 2000**

County	Total Net Tax Capacity Value	Tax Increment Financing Net Tax Capacity Value	Fiscal Disparities Contribution Value	10% Power Line Net Tax Capacity Value	Total Taxable Value	Fiscal Disparities Distribution Value	Taxable Value Plus Distribution
Itasca	35,408,363	919,559	168,487	18,916	34,301,401	184,466	34,485,867
Jackson	10,222,287	233,097	0	0	9,989,190	0	9,989,190
Kanabec	5,606,544	110,135	0	0	5,496,409	0	5,496,409
Kandiyohi	25,512,506	479,471	0	2,691	25,030,344	0	25,030,344
Kittson	6,864,809	9,089	0	0	6,855,720	0	6,855,720
Koochiching	7,250,663	22,561	1	0	7,228,101	135	7,228,236
Lac Qui Parle	5,070,106	8,405	0	0	5,061,701	0	5,061,701
Lake	6,657,804	402,411	165,635	0	6,089,758	50,828	6,140,586
Lake of the Woods	2,237,202	0	0	0	2,237,202	0	2,237,202
Le Sueur	15,323,015	404,159	0	0	14,918,856	0	14,918,856
Lincoln	4,693,931	0	0	0	4,693,931	0	4,693,931
Lyon	17,004,484	1,165,670	0	0	15,838,814	0	15,838,814
McLeod	19,176,780	893,410	0	0	18,283,370	0	18,283,370
Mahnomen	2,177,811	19,317	0	0	2,158,494	0	2,158,494
Marshall	8,563,780	11,433	0	0	8,552,347	0	8,552,347
Martin	16,940,185	363,570	0	0	16,576,615	0	16,576,615
Meeker	11,606,504	146,101	0	11,606	11,448,797	0	11,448,797
Mille Lacs	9,541,586	332,862	0	2,939	9,205,785	0	9,205,785
Morrison	13,911,871	427,054	0	0	13,484,817	0	13,484,817
Mower	19,269,631	449,272	0	0	18,820,359	0	18,820,359
Murray	7,243,752	28,483	0	0	7,215,269	0	7,215,269
Nicollet	17,880,047	220,587	0	0	17,659,460	0	17,659,460
Nobles	12,749,941	569,102	0	0	12,180,839	0	12,180,839
Norman	4,595,773	4,714	0	0	4,591,059	0	4,591,059
Olmsted	81,527,140	3,257,854	0	0	78,269,286	0	78,269,286
Ottertail	35,210,026	1,184,746	0	0	34,025,280	0	34,025,280
Pennington	5,502,308	0	0	0	5,502,308	0	5,502,308
Pine	12,717,061	247,382	0	25,512	12,444,167	0	12,444,167
Pipestone	5,897,479	144,914	0	0	5,752,565	0	5,752,565
Polk	18,049,646	462,987	0	0	17,586,659	0	17,586,659

**TABLE 32**  
**TAXABLE VALUE DETERMINATION BY COUNTY**  
**TAXES PAYABLE 2000**

County	Total Net Tax Capacity Value	Tax Increment Financing Net Tax Capacity Value	Fiscal Disparities Contribution Value	10% Power Line Net Tax Capacity Value	Total Taxable Value	Fiscal Disparities Distribution Value	Taxable Value Plus Distribution
Pope	6,188,885	73,656	0	13,504	6,101,725	0	6,101,725
Ramsey	371,622,276	32,264,176	40,261,610	0	299,096,490	65,450,596	364,547,086
Red Lake	2,309,724	26,432	0	0	2,283,292	0	2,283,292
Redwood	12,176,763	183,704	0	0	11,993,059	0	11,993,059
Renville	14,823,968	398,777	0	0	14,425,191	0	14,425,191
Rice	30,975,265	1,243,340	0	0	29,731,925	0	29,731,925
Rock	6,744,535	273,631	0	0	6,470,904	0	6,470,904
Roseau	6,783,104	145,888	0	15,209	6,622,007	0	6,622,007
St Louis	97,393,179	7,669,444	415,675	50,577	89,257,483	549,674	89,807,157
Scott	69,440,294	3,683,986	5,561,671	0	60,194,637	7,120,170	67,314,807
Sherburne	60,504,945	1,345,807	0	15,423	59,143,715	0	59,143,715
Sibley	9,242,488	336,984	0	0	8,905,504	0	8,905,504
Stearns	73,998,843	4,607,138	0	16,160	69,375,545	0	69,375,545
Steele	22,522,981	408,773	0	0	22,114,208	0	22,114,208
Stevens	5,797,395	184,337	0	1,192	5,611,866	0	5,611,866
Swift	7,142,581	477,601	0	0	6,664,980	0	6,664,980
Todd	8,109,372	185,469	0	0	7,923,903	0	7,923,903
Traverse	4,027,848	2,256	0	6,050	4,019,542	0	4,019,542
Wabasha	10,924,838	404,160	0	0	10,520,678	0	10,520,678
Wadena	4,598,645	63,270	0	0	4,535,375	0	4,535,375
Waseca	11,077,956	35,687	0	0	11,042,269	0	11,042,269
Washington	173,354,898	7,320,445	13,046,815	14,561	152,973,077	19,773,102	172,746,179
Watowan	6,950,915	38,005	0	0	6,912,910	0	6,912,910
Wilken	6,333,948	79,624	0	0	6,254,324	0	6,254,324
Winona	25,396,112	1,008,136	0	0	24,387,976	0	24,387,976
Wright	64,179,464	2,424,533	0	15,042	61,739,889	0	61,739,889
Yellow Medicine	6,758,072	129,516	0	0	6,628,556	0	6,628,556
<b>Statewide Total</b>	<b>3,834,785,856</b>	<b>237,008,203</b>	<b>279,283,414</b>	<b>284,679</b>	<b>3,318,209,560</b>	<b>279,284,513</b>	<b>3,597,494,073</b>



# **SECTION IV**

**Current Year Taxes - Payable 2000  
Part A: By Taxing District**

**TABLE 33**  
**REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT**  
**TAXES PAYABLE 2000**

	<u>AITKIN</u>	<u>ANOKA</u>	<u>BECKER</u>	<u>BELTRAMI</u>	<u>BENTON</u>	<u>BIG STONE</u>	<u>BLUE EARTH</u>
<b><u>Tax Base Value</u></b>							
Referendum Market Value	\$ 856,019,728	\$ 12,647,043,930	\$ 1,271,111,629	\$ 1,004,855,916	\$ 1,111,468,767	\$ 249,285,007	\$ 2,393,639,730
Net Tax Capacity <sup>(1)</sup>	10,698,686	200,812,271	17,176,085	15,113,629	17,735,836	3,007,301	37,941,632
<b><u>Average Tax Rate Percentage</u></b>							
Referendum Market Value Rate	0.03256	0.09345	0.04381	0.05208	0.06660	0.03024	0.08284
Net Tax Capacity Rate	134.915	119.190	131.944	154.936	142.417	160.562	119.859
<b><u>Referendum Market Value Levy</u></b>							
County	\$ 0	0	0	0	0	0	0
City <sup>(2)</sup>	11,002	0	0	0	0	0	0
School District	267,752	11,818,206	556,909	523,371	740,198	75,393	1,982,990
Special Tax Districts	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 278,754</b>	<b>\$ 11,818,206</b>	<b>\$ 556,909</b>	<b>\$ 523,371</b>	<b>\$ 740,198</b>	<b>\$ 75,393</b>	<b>\$ 1,982,990</b>
<b><u>Net Tax Capacity Levy <sup>(3)</sup></u></b>							
County	\$ 7,172,376	\$ 51,160,500	\$ 9,886,205	\$ 10,680,240	\$ 9,817,298	\$ 1,814,899	\$ 15,400,231
City	366,105	37,628,180	1,457,159	1,390,530	3,048,920	610,126	7,945,414
Town	1,322,989	1,690,096	1,552,318	1,219,832	724,953	271,832	1,409,457
School District <sup>(4)</sup>	5,409,568	91,781,565	8,915,791	9,606,446	9,556,333	1,996,861	18,308,532
Special District <sup>(5)</sup>	17,916	11,049,000	398,976	94,228	192,661	116,910	66,653
Tax Increment Financing Contribution	124,813	15,867,558	452,432	425,124	1,908,869	17,942	2,346,244
Power Line	20,402	30,170,905	0	0	0	0	0
			0	0	9,758	0	0
<b>TOTAL</b>	<b>\$ 14,434,169</b>	<b>\$ 239,347,804</b>	<b>\$ 22,662,881</b>	<b>\$ 23,416,400</b>	<b>\$ 25,258,792</b>	<b>\$ 4,828,570</b>	<b>\$ 45,476,531</b>
<b>Total Levy Before Credits</b>	<b>\$ 14,712,923</b>	<b>\$ 251,166,010</b>	<b>\$ 23,219,790</b>	<b>\$ 23,939,771</b>	<b>\$ 25,998,990</b>	<b>\$ 4,903,963</b>	<b>\$ 47,459,521</b>
<b><u>Credits</u></b>							
Taconite Tax Credit <sup>(6)</sup>	\$ 837,648	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Education Homestead Credit	1,200,419	27,606,704	1,945,729	1,791,760	2,146,296	234,330	3,587,790
Education Agricultural Credit	208,971	121,275	375,206	136,520	190,683	321,066	1,248,649
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	0	0	0	0	3,517	0	0
Agricultural Preserves Credit <sup>(7)</sup>	0	4,554	0	0	0	0	0
County Conservation Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 2,247,038</b>	<b>\$ 27,732,533</b>	<b>\$ 2,320,935</b>	<b>\$ 1,928,280</b>	<b>\$ 2,340,496</b>	<b>\$ 555,396</b>	<b>\$ 4,836,439</b>
<b>Total Net Tax Payable</b>	<b>\$ 12,465,885</b>	<b>\$ 223,433,477</b>	<b>\$ 20,898,855</b>	<b>\$ 22,011,491</b>	<b>\$ 23,658,494</b>	<b>\$ 4,348,567</b>	<b>\$ 42,623,082</b>

**TABLE 33**  
**REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT**  
**TAXES PAYABLE 2000**

	<u>BROWN</u>	<u>CARLTON</u>	<u>CARVER</u>	<u>CASS</u>	<u>CHIPPEWA</u>	<u>CHISAGO</u>	<u>CLAY</u>
<b><u>Tax Base Value</u></b>							
Referendum Market Value	\$ 1,146,148,356	\$ 1,019,480,378	\$ 3,818,908,568	\$ 1,917,408,714	\$ 641,655,414	\$ 1,780,886,443	\$ 1,642,901,190
Net Tax Capacity <sup>(1)</sup>	15,075,592	16,229,218	61,121,798	27,036,671	8,333,847	25,017,722	22,817,536
<b><u>Average Tax Rate Percentage</u></b>							
Referendum Market Value Rate	0.05011	0.05947	0.13601	0.02299	0.05443	0.02833	0.07948
Net Tax Capacity Rate	128.235	154.569	142.339	101.438	138.179	135.789	139.342
<b><u>Referendum Market Value Levy</u></b>							
County	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
City <sup>(2)</sup>	0	0	343,674	0	38,209	0	0
School District	574,367	606,253	4,850,530	440,745	311,029	504,509	1,305,837
Special Tax Districts	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 574,367</b>	<b>\$ 606,253</b>	<b>\$ 5,194,204</b>	<b>\$ 440,745</b>	<b>\$ 349,238</b>	<b>\$ 504,509</b>	<b>\$ 1,305,837</b>
<b><u>Net Tax Capacity Levy <sup>(3)</sup></u></b>							
County	\$ 6,626,177	\$ 10,894,371	\$ 21,522,822	\$ 9,881,463	\$ 3,950,039	\$ 12,773,096	\$ 13,748,226
City	3,829,490	2,973,241	10,605,582	1,844,887	1,927,264	3,633,830	4,649,129
Town	494,398	1,430,770	1,005,627	2,358,174	584,417	1,907,277	794,963
School District <sup>(4)</sup>	7,394,492	8,490,120	31,591,724	13,033,401	4,816,192	14,866,200	11,071,623
Special District <sup>(5)</sup>	97,474	161,936	1,505,164	43,213	77,621	56,729	567,040
Tax Increment Financing Contribution	890,229	1,105,305	13,737,721	264,329	160,127	709,292	963,329
Power Line	0	0	7,031,426	0	0	0	0
	0	29,554	0	0	0	24,858	0
<b>TOTAL</b>	<b>\$ 19,332,260</b>	<b>\$ 25,085,297</b>	<b>\$ 87,000,066</b>	<b>\$ 27,425,467</b>	<b>\$ 11,515,660</b>	<b>\$ 33,971,282</b>	<b>\$ 31,794,310</b>
<b>Total Levy Before Credits</b>	<b>\$ 19,906,627</b>	<b>\$ 25,691,550</b>	<b>\$ 92,194,270</b>	<b>\$ 27,866,212</b>	<b>\$ 11,864,898</b>	<b>\$ 34,475,791</b>	<b>\$ 33,100,147</b>
<b><u>Credits</u></b>							
Taconite Tax Credit <sup>(6)</sup>	0	0	0	0	0	0	0
Education Homestead Credit	1,764,092	2,219,658	6,822,822	2,142,494	718,255	4,216,045	2,953,191
Education Agricultural Credit	872,562	97,206	341,360	146,993	730,124	177,016	794,786
Disparity Reduction Credit	0	0	0	0	0	0	3,733,266
Power Line Credit	0	937	0	0	0	11,138	0
Agricultural Preserves Credit <sup>(7)</sup>	0	0	151,443	0	0	0	0
County Conservation Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 2,636,654</b>	<b>\$ 2,317,801</b>	<b>\$ 7,315,625</b>	<b>\$ 2,289,487</b>	<b>\$ 1,448,379</b>	<b>\$ 4,404,199</b>	<b>\$ 7,481,243</b>
<b>Total Net Tax Payable</b>	<b>\$ 17,269,973</b>	<b>\$ 23,373,749</b>	<b>\$ 84,878,645</b>	<b>\$ 25,576,725</b>	<b>\$ 10,416,519</b>	<b>\$ 30,071,592</b>	<b>\$ 25,618,904</b>

**TABLE 33**  
**REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT**  
**TAXES PAYABLE 2000**

	<u>CLEARWATER</u>	<u>COOK</u>	<u>COTTONWOOD</u>	<u>CROW WING</u>	<u>DAKOTA</u>	<u>DODGE</u>	<u>DOUGLAS</u>
<b><u>Tax Base Value</u></b>							
Referendum Market Value	\$ 304,091,999	\$ 535,603,347	\$ 694,400,710	\$ 3,463,368,600	\$ 18,570,227,745	\$ 782,474,457	\$ 1,634,305,423
Net Tax Capacity <sup>(1)</sup>	6,145,356	7,458,275	9,054,754	50,966,901	316,636,837	9,701,706	23,921,818
<b><u>Average Tax Rate Percentage</u></b>							
Referendum Market Value Rate	0.00000	0.00000	0.08531	0.03229	0.13146	0.05863	0.08016
Net Tax Capacity Rate	131.634	105.354	125.751	100.420	113.586	135.180	107.098
<b><u>Referendum Market Value Levy</u></b>							
County	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
City <sup>(2)</sup>	0	0	0	139,917	887,250	0	150,438
School District	0	0	592,375	978,424	23,525,442	458,750	1,159,582
Special Tax Districts	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 592,375</b>	<b>\$ 1,118,341</b>	<b>\$ 24,412,692</b>	<b>\$ 458,750</b>	<b>\$ 1,310,020</b>
<b><u>Net Tax Capacity Levy <sup>(3)</sup></u></b>							
County	\$ 4,248,856	\$ 3,411,190	\$ 4,364,453	\$ 15,252,294	\$ 72,563,929	\$ 4,106,223	\$ 9,588,213
City	378,403	476,064	1,154,419	7,515,220	68,050,299	2,020,131	2,093,886
Town	428,393	96,646	526,052	2,870,715	1,717,330	764,010	2,079,809
School District <sup>(4)</sup>	2,875,415	3,285,597	4,916,076	24,124,909	140,036,023	5,592,401	11,273,497
Special District <sup>(5)</sup>	145,955	409,786	20,155	397,812	10,132,232	0	116,480
Tax Increment Financing	12,344	119,367	405,296	931,771	15,646,159	631,987	467,919
Contribution	0	58,922	0	88,032	51,509,088	0	0
Power Line	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 8,089,366</b>	<b>\$ 7,857,572</b>	<b>\$ 11,386,451</b>	<b>\$ 51,180,753</b>	<b>\$ 359,655,060</b>	<b>\$ 13,114,752</b>	<b>\$ 25,619,804</b>
<b>Total Levy Before Credits</b>	<b>\$ 8,089,366</b>	<b>\$ 7,857,572</b>	<b>\$ 11,978,826</b>	<b>\$ 52,299,094</b>	<b>\$ 384,067,752</b>	<b>\$ 13,573,502</b>	<b>\$ 26,929,824</b>
<b><u>Credits</u></b>							
Taconite Tax Credit <sup>(6)</sup>	0	\$ 447,494	0	\$ 999,743	0	\$ 0	\$ 0
Education Homestead Credit	324,456	514,023	533,972	4,611,603	34,263,603	1,285,466	2,643,997
Education Agricultural Credit	86,353	15,961	921,854	218,267	487,509	686,974	239,532
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	0	0	0	0	0	0	0
Agricultural Preserves Credit <sup>(7)</sup>	0	0	0	0	96,825	0	0
County Conservation Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 410,809</b>	<b>\$ 977,478</b>	<b>\$ 1,455,826</b>	<b>\$ 5,829,613</b>	<b>\$ 34,847,937</b>	<b>\$ 1,972,440</b>	<b>\$ 2,883,529</b>
<b>Total Net Tax Payable</b>	<b>\$ 7,678,557</b>	<b>\$ 6,880,094</b>	<b>\$ 10,523,000</b>	<b>\$ 46,469,481</b>	<b>\$ 349,219,815</b>	<b>\$ 11,601,062</b>	<b>\$ 24,046,295</b>

**TABLE 33  
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT  
TAXES PAYABLE 2000**

	<u>FARIBAULT</u>	<u>FILLMORE</u>	<u>FREEBORN</u>	<u>GOODHUE</u>	<u>GRANT</u>	<u>HENNEPIN</u>	<u>HOUSTON</u>
<b><u>Tax Base Value</u></b>							
Referendum Market Value	\$ 917,826,089	\$ 815,529,050	\$ 1,287,305,191	\$ 2,490,464,766	\$ 372,665,179	\$ 65,841,053,528	\$ 692,555,037
Net Tax Capacity <sup>(1)</sup>	11,315,295	9,983,347	17,481,672	43,457,135	4,546,645	1,244,150,356	8,775,725
<b><u>Average Tax Rate Percentage</u></b>							
Referendum Market Value Rate	0.12246	0.05010	0.09513	0.01942	0.10900	0.15619	0.10485
Net Tax Capacity Rate	117.424	134.841	126.465	130.062	130.261	132.096	127.391
<b><u>Referendum Market Value Levy</u></b>							
County	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
City <sup>(2)</sup>	0	25,024	0	0	0	4,115,658	0
School District	1,124,008	383,568	1,224,627	483,646	406,207	98,720,778	726,148
Special Tax Districts	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 1,124,008</b>	<b>\$ 408,592</b>	<b>\$ 1,224,627</b>	<b>\$ 483,646</b>	<b>\$ 406,207</b>	<b>\$ 102,836,436</b>	<b>\$ 726,148</b>
<b><u>Net Tax Capacity Levy <sup>(3)</sup></u></b>							
County	\$ 4,507,789	\$ 4,406,878	\$ 7,290,791	\$ 17,042,388	\$ 2,323,986	\$ 377,056,734	\$ 3,955,419
City	1,752,789	2,386,028	2,546,034	11,663,715	753,548	269,834,525	1,851,197
Town	933,857	1,094,533	973,907	1,807,543	306,195	450,661	831,619
School District <sup>(4)</sup>	5,538,382	5,081,782	10,839,036	23,195,149	2,329,693	534,686,168	4,395,937
Special District <sup>(5)</sup>	20,138	0	4,540	288,795	134,335	80,887,280	14,522
Tax Increment Financing Contribution	533,898	492,470	453,884	2,523,436	61,280	148,384,824	130,762
Power Line	0	0	0	0	0	232,141,470	0
	0	0	0	0	13,458	26,179	0
<b>TOTAL</b>	<b>\$ 13,286,853</b>	<b>\$ 13,461,691</b>	<b>\$ 22,108,192</b>	<b>\$ 56,521,026</b>	<b>\$ 5,922,495</b>	<b>\$ 1,643,467,841</b>	<b>\$ 11,179,456</b>
<b>Total Levy Before Credits</b>	<b>\$ 14,410,861</b>	<b>\$ 13,870,283</b>	<b>\$ 23,332,819</b>	<b>\$ 57,004,672</b>	<b>\$ 6,328,702</b>	<b>\$ 1,746,304,277</b>	<b>\$ 11,905,604</b>
<b><u>Credits</u></b>							
Taconite Tax Credit <sup>(6)</sup>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Education Homestead Credit	782,396	1,285,146	2,040,135	3,809,649	307,284	101,186,581	1,397,572
Education Agricultural Credit	1,388,379	777,108	1,039,969	864,893	496,770	340,900	305,370
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	0	0	0	0	11,923	11,949	0
Agricultural Preserves Credit <sup>(7)</sup>	0	0	0	0	0	23,681	0
County Conservation Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 2,170,775</b>	<b>\$ 2,062,254</b>	<b>\$ 3,080,104</b>	<b>\$ 4,674,542</b>	<b>\$ 815,977</b>	<b>\$ 101,563,111</b>	<b>\$ 1,702,942</b>
<b>Total Net Tax Payable</b>	<b>\$ 12,240,086</b>	<b>\$ 11,808,029</b>	<b>\$ 20,252,715</b>	<b>\$ 52,330,130</b>	<b>\$ 5,512,725</b>	<b>\$ 1,644,741,166</b>	<b>\$ 10,202,662</b>



**TABLE 33**  
**REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT**  
**TAXES PAYABLE 2000**

	<u>HUBBARD</u>	<u>ISANTI</u>	<u>ITASCA</u>	<u>JACKSON</u>	<u>KANABEC</u>	<u>KANDYOHI</u>	<u>KITTSO</u>
<b><u>Tax Base Value</u></b>							
Referendum Market Value	\$ 1,004,830,409	\$ 1,123,084,363	\$ 2,046,817,051	\$ 813,049,841	\$ 449,858,154	\$ 1,826,536,768	\$ 397,524,700
Net Tax Capacity <sup>(1)</sup>	14,229,958	15,049,923	35,408,363	10,222,287	5,606,544	25,512,506	6,864,809
<b><u>Average Tax Rate Percentage</u></b>							
Referendum Market Value Rate	0.03865	0.07666	0.05325	0.02219	0.10139	0.05074	0.29500
Net Tax Capacity Rate	112.512	147.296	135.426	113.225	148.039	134.684	81.636
<b><u>Referendum Market Value Levy</u></b>							
County	\$ 0	\$ 0	\$ 0	\$ 0	\$ 353,677	\$ 0	\$ 0
City <sup>(2)</sup>	0	0	0	0	0	0	0
School District	388,367	860,960	1,090,026	180,378	102,416	926,856	1,172,696
Special Tax Districts	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 388,367</b>	<b>\$ 860,960</b>	<b>\$ 1,090,026</b>	<b>\$ 180,378</b>	<b>\$ 456,093</b>	<b>\$ 926,856</b>	<b>\$ 1,172,696</b>
<b><u>Net Tax Capacity Levy <sup>(3)</sup></u></b>							
County	\$ 4,870,793	\$ 7,846,171	\$ 17,925,592	\$ 4,940,915	\$ 4,130,775	\$ 13,840,414	\$ 2,032,346
City	669,577	2,995,480	9,370,777	878,908	335,956	3,468,496	400,507
Town	1,550,216	1,905,268	2,679,554	719,829	473,478	1,359,978	389,407
School District <sup>(4)</sup>	8,315,401	8,847,941	15,720,922	4,672,075	3,176,879	14,751,529	2,640,936
Special District <sup>(5)</sup>	55,774	33,783	544,662	65,281	13,082	219,058	131,134
Tax Increment Financing	548,684	539,276	1,413,313	297,147	169,685	718,015	9,800
Contribution	0	0	274,145	0	0	0	0
Power Line	0	0	23,044	0	0	3,701	0
<b>TOTAL</b>	<b>\$ 16,010,445</b>	<b>\$ 22,167,919</b>	<b>\$ 47,952,009</b>	<b>\$ 11,574,155</b>	<b>\$ 8,299,855</b>	<b>\$ 34,361,191</b>	<b>\$ 5,604,130</b>
<b>Total Levy Before Credits</b>	<b>\$ 16,398,812</b>	<b>\$ 23,028,879</b>	<b>\$ 49,042,035</b>	<b>\$ 11,754,533</b>	<b>\$ 8,755,948</b>	<b>\$ 35,288,047</b>	<b>\$ 6,776,826</b>
<b><u>Credits</u></b>							
Taconite Tax Credit <sup>(6)</sup>	\$ 0	\$ 0	\$ 3,764,143	\$ 0	\$ 0	\$ 0	\$ 0
Education Homestead Credit	1,402,295	2,739,004	3,150,211	564,461	968,093	2,913,856	144,024
Education Agricultural Credit	133,772	173,053	137,522	1,180,893	139,347	825,581	380,849
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	0	0	2,286	0	0	1,548	0
Agricultural Preserves Credit <sup>(7)</sup>	0	0	0	0	0	0	0
County Conservation Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 1,536,067</b>	<b>\$ 2,912,057</b>	<b>\$ 7,054,162</b>	<b>\$ 1,745,354</b>	<b>\$ 1,107,440</b>	<b>\$ 3,740,985</b>	<b>\$ 524,873</b>
<b>Total Net Tax Payable</b>	<b>\$ 14,862,745</b>	<b>\$ 20,116,822</b>	<b>\$ 41,987,873</b>	<b>\$ 10,009,179</b>	<b>\$ 7,648,508</b>	<b>\$ 31,547,062</b>	<b>\$ 6,251,953</b>

**TABLE 33**  
**REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT**  
**TAXES PAYABLE 2000**

	<u>KOOCHICHING</u>	<u>LAC QUI PARLE</u>	<u>LAKE</u>	<u>LAKE/WOODS</u>	<u>LE SUEUR</u>	<u>LINCOLN</u>	<u>LYON</u>
<b><u>Tax Base Value</u></b>							
Referendum Market Value	\$ 446,148,275	\$ 420,396,988	\$ 487,506,322	\$ 170,991,937	\$ 1,157,074,666	\$ 306,835,836	\$ 1,122,041,130
Net Tax Capacity <sup>(1)</sup>	7,250,663	5,070,106	6,657,804	2,237,202	15,323,015	4,693,931	17,004,484
<b><u>Average Tax Rate Percentage</u></b>							
Referendum Market Value Rate	0.05491	0.06062	0.05990	0.00920	0.05432	0.06169	0.08952
Net Tax Capacity Rate	110.695	122.989	133.642	145.152	123.709	110.304	113.718
<b><u>Referendum Market Value Levy</u></b>							
County	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
City <sup>(2)</sup>	0	0	0	0	20,605	0	0
School District	244,991	254,837	292,024	15,733	607,953	189,285	1,004,500
Special Tax Districts	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 244,991</b>	<b>\$ 254,837</b>	<b>\$ 292,024</b>	<b>\$ 15,733</b>	<b>\$ 628,558</b>	<b>\$ 189,285</b>	<b>\$ 1,004,500</b>
<b><u>Net Tax Capacity Levy <sup>(3)</sup></u></b>							
County	\$ 2,676,846	\$ 2,248,941	\$ 4,053,039	\$ 1,421,542	\$ 6,590,782	2,640,526	\$ 6,304,732
City <sup>(2)</sup>	1,737,159	743,955	1,131,596	101,399	2,660,132	468,606	3,645,410
Town	46,624	423,428	368,041	160,223	817,493	311,093	416,353
School District <sup>(4)</sup>	3,511,783	2,671,008	2,462,157	1,554,785	8,303,689	1,708,444	7,429,931
Special District <sup>(5)</sup>	27,807	134,982	81,048	9,402	26,406	48,902	61,151
Tax Increment Financing	25,918	13,351	532,212	0	557,474	0	1,479,659
Contribution	2	0	269,505	0	0	0	0
Power Line	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 8,026,139</b>	<b>\$ 6,235,665</b>	<b>\$ 8,897,598</b>	<b>\$ 3,247,351</b>	<b>\$ 18,955,976</b>	<b>\$ 5,177,571</b>	<b>\$ 19,337,236</b>
<b>Total Levy Before Credits</b>	<b>\$ 8,271,130</b>	<b>\$ 6,490,502</b>	<b>\$ 9,189,622</b>	<b>\$ 3,263,084</b>	<b>\$ 19,584,534</b>	<b>\$ 5,366,856</b>	<b>\$ 20,341,736</b>
<b><u>Credits</u></b>							
Taconite Tax Credit <sup>(6)</sup>	\$ 4,645	\$ 0	\$ 1,064,714	\$ 0	\$ 0	\$ 0	\$ 0
Education Homestead Credit	834,595	297,293	892,231	255,531	2,222,416	243,807	1,475,390
Education Agricultural Credit	52,413	616,474	138,270	61,565	540,173	276,700	796,846
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	2,127	0	0	1,384	0	0	0
Agricultural Preserves Credit <sup>(7)</sup>	0	0	0	0	0	0	0
County Conservation Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 893,780</b>	<b>\$ 913,767</b>	<b>\$ 2,095,215</b>	<b>\$ 318,480</b>	<b>\$ 2,762,589</b>	<b>\$ 520,507</b>	<b>\$ 2,272,236</b>
<b>Total Net Tax Payable</b>	<b>\$ 7,377,350</b>	<b>\$ 5,576,735</b>	<b>\$ 7,094,407</b>	<b>\$ 2,944,604</b>	<b>\$ 16,821,945</b>	<b>\$ 4,846,349</b>	<b>\$ 18,069,500</b>

**TABLE 33**  
**REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT**  
**TAXES PAYABLE 2000**

	<u>MCLEOD</u>	<u>MAHNOMEN</u>	<u>MARSHALL</u>	<u>MARTIN</u>	<u>MEEKER</u>	<u>MILLE LACS</u>	<u>MORRISON</u>
<b><u>Tax Base Value</u></b>							
Referendum Market Value	\$ 1,389,451,211	\$ 164,410,062	\$ 557,430,405	\$ 1,240,077,255	\$ 915,130,533	\$ 727,528,806	\$ 1,033,703,720
Net Tax Capacity <sup>(1)</sup>	19,176,780	2,177,811	8,563,780	16,940,185	11,606,504	9,541,586	13,911,871
<b><u>Average Tax Rate Percentage</u></b>							
Referendum Market Value Rate	0.07577	0.00262	0.08253	0.03330	0.05574	0.04356	0.06610
Net Tax Capacity Rate	136.271	179.586	95.795	109.078	133.993	164.227	139.213
<b><u>Referendum Market Value Levy</u></b>							
County	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
City <sup>(2)</sup>	0	0	0	0	0	0	0
School District	1,052,776	4,310	460,060	412,907	510,120	316,932	683,305
Special Tax Districts	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 1,052,776</b>	<b>\$ 4,310</b>	<b>\$ 460,060</b>	<b>\$ 412,907</b>	<b>\$ 510,120</b>	<b>\$ 316,932</b>	<b>\$ 683,305</b>
<b><u>Net Tax Capacity Levy</u> <sup>(3)</sup></b>							
County	\$ 9,192,617	\$ 2,372,135	\$ 2,777,725	\$ 5,656,427	\$ 5,333,248	\$ 7,202,893	\$ 8,437,778
City	5,674,800	272,336	572,177	2,267,354	1,631,475	1,412,569	1,983,095
Town	839,643	215,502	744,925	839,362	1,457,010	781,892	1,509,425
School District <sup>(4)</sup>	9,029,577	924,518	3,878,923	9,206,092	6,863,033	5,659,506	6,673,286
Special District <sup>(5)</sup>	85,118	88,275	216,042	30,170	41,181	21,545	93,139
Tax Increment Financing	1,310,609	38,282	13,900	478,538	211,068	586,662	670,386
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	14,887	4,799	0
<b>TOTAL</b>	<b>\$ 26,132,364</b>	<b>\$ 3,911,048</b>	<b>\$ 8,203,692</b>	<b>\$ 18,477,943</b>	<b>\$ 15,551,902</b>	<b>\$ 15,669,866</b>	<b>\$ 19,367,109</b>
<b>Total Levy Before Credits</b>	<b>\$ 27,185,140</b>	<b>\$ 3,915,358</b>	<b>\$ 8,663,752</b>	<b>\$ 18,890,850</b>	<b>\$ 16,062,022</b>	<b>\$ 15,986,798</b>	<b>\$ 20,050,414</b>
<b><u>Credits</u></b>							
Taconite Tax Credit <sup>(6)</sup>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Education Homestead Credit	2,785,034	179,458	337,037	1,232,217	1,574,447	1,519,052	1,983,775
Education Agricultural Credit	579,036	153,059	644,323	1,503,767	518,761	93,155	276,042
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	0	0	0	0	10,211	3,067	0
Agricultural Preserves Credit <sup>(7)</sup>	0	0	0	0	0	0	0
County Conservation Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 3,364,070</b>	<b>\$ 332,517</b>	<b>\$ 981,360</b>	<b>\$ 2,735,984</b>	<b>\$ 2,103,419</b>	<b>\$ 1,615,274</b>	<b>\$ 2,259,817</b>
<b>Total Net Tax Payable</b>	<b>\$ 23,821,070</b>	<b>\$ 3,582,841</b>	<b>\$ 7,682,392</b>	<b>\$ 16,154,866</b>	<b>\$ 13,958,603</b>	<b>\$ 14,371,524</b>	<b>\$ 17,790,597</b>

197

**TABLE 33**  
**REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT**  
**TAXES PAYABLE 2000**

	<u>MOWER</u>	<u>MURRAY</u>	<u>NICOLLET</u>	<u>NOBLES</u>	<u>NORMAN</u>	<u>OLMSTED</u>	<u>OTTER TAIL</u>
<b><u>Tax Base Value</u></b>							
Referendum Market Value	\$ 1,445,250,226	\$ 595,936,051	\$ 1,289,041,041	\$ 968,225,461	\$ 383,284,127	\$ 5,102,252,322	\$ 2,569,679,824
Net Tax Capacity <sup>(1)</sup>	19,269,631	7,243,752	17,880,047	12,749,941	4,595,773	81,527,140	35,210,026
<b><u>Average Tax Rate Percentage</u></b>							
Referendum Market Value Rate	0.06619	0.08285	0.08594	0.06057	0.02101	0.09509	0.04480
Net Tax Capacity Rate	113.067	107.160	118.224	127.040	137.250	134.443	112.915
<b><u>Referendum Market Value Levy</u></b>							
County	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 142,875
City <sup>(2)</sup>	0	0	0	0	0	19,076	59,002
School District	956,604	493,746	1,107,825	586,486	80,530	4,832,827	949,448
Special Tax Districts	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 956,604</b>	<b>\$ 493,746</b>	<b>\$ 1,107,825</b>	<b>\$ 586,486</b>	<b>\$ 80,530</b>	<b>\$ 4,851,903</b>	<b>\$ 1,151,325</b>
<b><u>Net Tax Capacity Levy <sup>(3)</sup></u></b>							
County	\$ 6,887,537	\$ 3,119,475	\$ 7,881,653	\$ 5,251,809	\$ 2,529,318	\$ 37,181,838	\$ 12,810,598
City	2,744,629	610,564	3,488,839	2,226,023	626,156	19,182,571	4,220,032
Town	1,487,732	600,989	760,528	656,917	376,873	2,202,509	2,898,480
School District <sup>(4)</sup>	9,953,944	3,370,668	8,693,954	7,053,032	2,575,381	46,552,844	18,048,746
Special District <sup>(5)</sup>	204,392	24,448	31,433	198,633	188,050	0	252,126
Tax Increment Financing	509,396	36,248	282,132	811,081	11,904	4,487,910	1,527,254
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 21,787,630</b>	<b>\$ 7,762,392</b>	<b>\$ 21,138,539</b>	<b>\$ 16,197,495</b>	<b>\$ 6,307,682</b>	<b>\$ 109,607,672</b>	<b>\$ 39,757,236</b>
<b>Total Levy Before Credits</b>	<b>\$ 22,744,234</b>	<b>\$ 8,256,138</b>	<b>\$ 22,246,364</b>	<b>\$ 16,783,981</b>	<b>\$ 6,388,212</b>	<b>\$ 114,459,575</b>	<b>\$ 40,908,561</b>
<b><u>Credits</u></b>							
Taconite Tax Credit <sup>(6)</sup>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Education Homestead Credit	2,367,139	473,403	2,245,647	1,021,166	290,674	10,022,781	3,811,713
Education Agricultural Credit	1,061,538	849,463	719,922	1,072,534	613,120	606,312	746,870
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	0	0	0	0	0	0	0
Agricultural Preserves Credit <sup>(7)</sup>	0	0	0	0	0	0	0
County Conservation Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 3,428,677</b>	<b>\$ 1,322,866</b>	<b>\$ 2,965,569</b>	<b>\$ 2,093,700</b>	<b>\$ 903,794</b>	<b>\$ 10,629,093</b>	<b>\$ 4,558,583</b>
<b>Total Net Tax Payable</b>	<b>\$ 19,315,557</b>	<b>\$ 6,933,272</b>	<b>\$ 19,280,795</b>	<b>\$ 14,690,281</b>	<b>\$ 5,484,418</b>	<b>\$ 103,830,482</b>	<b>\$ 36,349,978</b>

**TABLE 33**  
**REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT**  
**TAXES PAYABLE 2000**

	<u>PENNINGTON</u>	<u>PINE</u>	<u>PIPESTONE</u>	<u>POLK</u>	<u>POPE</u>	<u>RAMSEY</u>	<u>RED LAKE</u>
<b>Tax Base Value</b>							
Referendum Market Value	\$ 364,738,999	\$ 928,762,454	\$ 430,506,665	\$ 1,319,757,558	\$ 493,272,506	\$ 21,117,007,648	\$ 135,448,900
Net Tax Capacity <sup>(1)</sup>	5,502,308	12,717,061	5,897,479	18,049,646	6,188,885	371,622,276	2,309,724
<b>Average Tax Rate Percentage</b>							
Referendum Market Value Rate	0.07763	0.04094	0.02696	0.00852	0.07699	0.09903	0.19155
Net Tax Capacity Rate	164.189	132.690	142.303	148.623	136.079	135.035	126.405
<b>Referendum Market Value Levy</b>							
County	\$ 0	\$ 0	\$ 74,003	\$ 0	\$ 0	\$ 0	\$ 0
City <sup>(2)</sup>	0	0	0	0	0	412,746	0
School District	283,147	380,266	42,066	112,427	379,786	20,500,470	259,458
Special Tax Districts	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 283,147</b>	<b>\$ 380,266</b>	<b>\$ 116,069</b>	<b>\$ 112,427</b>	<b>\$ 379,786</b>	<b>\$ 20,913,216</b>	<b>\$ 259,458</b>
<b>Net Tax Capacity Levy <sup>(3)</sup></b>							
County	\$ 3,876,350	\$ 7,058,740	\$ 3,399,937	\$ 10,673,949	\$ 2,933,917	\$ 128,666,438	\$ 1,197,736
City	1,355,973	1,394,010	1,092,595	3,545,415	895,880	77,594,366	421,462
Town	303,435	1,384,672	248,799	1,538,421	474,936	1,137,093	184,730
School District <sup>(4)</sup>	3,380,968	6,355,190	3,387,111	9,718,342	3,579,965	170,526,039	1,016,687
Special District <sup>(5)</sup>	117,436	283,683	10,756	570,809	397,899	22,109,090	47,769
Tax Increment Financing	0	364,684	253,120	779,014	122,370	42,952,160	51,213
Contribution	0	0	0	0	0	58,835,902	0
Power Line	0	33,299	0	0	16,798	0	0
<b>TOTAL</b>	<b>\$ 9,034,162</b>	<b>\$ 16,874,278</b>	<b>\$ 8,392,318</b>	<b>\$ 26,825,950</b>	<b>\$ 8,421,765</b>	<b>\$ 501,821,088</b>	<b>\$ 2,919,597</b>
<b>Total Levy Before Credits</b>	<b>\$ 9,317,309</b>	<b>\$ 17,254,544</b>	<b>\$ 8,508,387</b>	<b>\$ 26,938,377</b>	<b>\$ 8,801,551</b>	<b>\$ 522,734,304</b>	<b>\$ 3,179,055</b>
<b>Credits</b>							
Taconite Tax Credit <sup>(6)</sup>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Education Homestead Credit	637,088	1,580,610	450,559	1,482,307	678,987	39,721,385	127,784
Education Agricultural Credit	152,673	172,584	439,329	1,309,639	362,628	29,889	101,136
Disparity Reduction Credit	0	0	0	988,448	0	0	0
Power Line Credit	0	10,855	0	0	9,605	0	0
Agricultural Preserves Credit <sup>(7)</sup>	0	0	0	0	0	0	0
County Conservation Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 789,761</b>	<b>\$ 1,764,049</b>	<b>\$ 889,888</b>	<b>\$ 3,780,394</b>	<b>\$ 1,051,220</b>	<b>\$ 39,751,274</b>	<b>\$ 228,920</b>
<b>Total Net Tax Payable</b>	<b>\$ 8,527,548</b>	<b>\$ 15,490,495</b>	<b>\$ 7,618,499</b>	<b>\$ 23,157,983</b>	<b>\$ 7,750,331</b>	<b>\$ 482,983,030</b>	<b>\$ 2,950,135</b>

**TABLE 33**  
**REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT**  
**TAXES PAYABLE 2000**

	<u>REDWOOD</u>	<u>RENVILLE</u>	<u>RICE</u>	<u>ROCK</u>	<u>ROSEAU</u>	<u>ST. LOUIS</u>	<u>SCOTT</u>
<b><u>Tax Base Value</u></b>							
Referendum Market Value	\$ 1,004,270,292	\$ 1,194,698,504	\$ 2,170,790,420	544,476,535	\$ 489,146,963	\$ 6,415,685,964	\$ 4,456,523,719
Net Tax Capacity <sup>(1)</sup>	12,176,763	14,823,968	30,975,265	6,744,535	6,783,104	97,393,179	69,440,294
<b><u>Average Tax Rate Percentage</u></b>							
Referendum Market Value Rate	0.04073	0.05382	0.10037	0.03203	0.13013	0.06377	0.16128
Net Tax Capacity Rate	123.172	112.103	117.491	125.542	135.524	144.911	118.301
<b><u>Referendum Market Value Levy</u></b>							
County	\$ 0	\$ 0	\$ 0	0	\$ 0	\$ 0	0
City <sup>(2)</sup>	0	0	103,169	0	0	86,536	1,016,893
School District	409,082	642,987	2,075,713	174,373	636,512	4,005,005	6,170,766
Special Tax Districts	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 409,082</b>	<b>\$ 642,987</b>	<b>\$ 2,178,882</b>	<b>174,373</b>	<b>\$ 636,512</b>	<b>\$ 4,091,541</b>	<b>\$ 7,187,659</b>
<b><u>Net Tax Capacity Levy <sup>(3)</sup></u></b>							
County	\$ 5,463,037	\$ 5,438,129	\$ 10,259,368	2,551,522	\$ 2,926,103	\$ 62,055,566	\$ 21,822,011
City	1,872,178	2,632,103	5,892,867	675,885	1,412,002	21,026,450	12,448,883
Town	768,127	1,155,929	1,392,087	467,795	456,717	5,314,728	1,594,597
School District <sup>(4)</sup>	6,595,418	6,612,728	16,987,076	4,375,888	3,967,463	39,589,114	31,314,486
Special District <sup>(5)</sup>	24,825	74,979	283,711	16,380	168,874	1,393,027	2,415,490
Tax Increment Financing Contribution	274,825	704,298	1,578,011	379,745	242,889	11,004,597	4,425,586
Power Line	0	0	0	0	0	676,344	8,127,489
	0	0	0	0	18,672	73,619	0
<b>TOTAL</b>	<b>\$ 14,998,410</b>	<b>\$ 16,618,166</b>	<b>\$ 36,393,120</b>	<b>8,467,215</b>	<b>\$ 9,192,720</b>	<b>\$ 141,133,445</b>	<b>\$ 82,148,542</b>
<b>Total Levy Before Credits</b>	<b>\$ 15,407,492</b>	<b>\$ 17,261,153</b>	<b>\$ 38,572,002</b>	<b>8,641,588</b>	<b>\$ 9,829,232</b>	<b>\$ 145,224,986</b>	<b>\$ 89,336,201</b>
<b><u>Credits</u></b>							
Taconite Tax Credit <sup>(6)</sup>	\$ 0	\$ 0	\$ 0	0	\$ 0	\$ 8,328,887	\$ 0
Education Homestead Credit	788,842	806,949	4,328,843	591,428	838,357	12,632,167	8,786,890
Education Agricultural Credit	1,479,627	1,850,615	622,019	740,795	273,845	286,501	343,332
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	0	0	0	0	3,191	5,005	0
Agricultural Preserves Credit <sup>(7)</sup>	0	0	0	0	0	0	12,608
County Conservation Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 2,268,469</b>	<b>\$ 2,657,564</b>	<b>\$ 4,950,862</b>	<b>1,332,223</b>	<b>\$ 1,115,393</b>	<b>\$ 21,252,560</b>	<b>\$ 9,142,830</b>
<b>Total Net Tax Payable</b>	<b>\$ 13,139,023</b>	<b>\$ 14,603,589</b>	<b>\$ 33,621,140</b>	<b>7,309,365</b>	<b>\$ 8,713,839</b>	<b>\$ 123,972,426</b>	<b>\$ 80,193,371</b>

**TABLE 33**  
**REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT**  
**TAXES PAYABLE 2000**

	<u>SHERBURNE</u>	<u>SIBLEY</u>	<u>STEARNS</u>	<u>STEELE</u>	<u>STEVENS</u>	<u>SWIFT</u>	<u>TODD</u>
<b><u>Tax Base Value</u></b>							
Referendum Market Value	\$ 3,237,852,159	\$ 783,374,772	\$ 4,725,991,755	\$ 1,527,083,052	\$ 449,258,039	\$ 522,444,868	\$ 649,361,634
Net Tax Capacity <sup>(1)</sup>	60,504,945	9,242,488	73,998,843	22,522,981	5,797,395	7,142,581	8,109,372
<b><u>Average Tax Rate Percentage</u></b>							
Referendum Market Value Rate	0.09204	0.04553	0.09100	0.07811	0.08619	0.06608	0.07285
Net Tax Capacity Rate	110.422	128.893	132.136	115.002	130.533	126.088	163.824
<b><u>Referendum Market Value Levy</u></b>							
County	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
City <sup>(2)</sup>	0	0	0	0	0	15,483	9,574
School District	2,980,175	356,650	4,300,424	1,192,800	387,220	329,729	463,506
Special Tax Districts	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 2,980,175</b>	<b>\$ 356,650</b>	<b>\$ 4,300,424</b>	<b>\$ 1,192,800</b>	<b>\$ 387,220</b>	<b>\$ 345,212</b>	<b>\$ 473,080</b>
<b><u>Net Tax Capacity Levy <sup>(3)</sup></u></b>							
County	\$ 18,605,515	\$ 4,913,604	\$ 29,660,042	\$ 8,111,494	\$ 2,647,426	\$ 3,365,642	\$ 5,867,372
City	11,177,011	1,422,106	16,465,651	4,391,187	1,042,668	1,015,905	998,859
Town	1,880,049	877,126	4,589,491	588,174	286,754	525,375	1,420,084
School District <sup>(4)</sup>	33,013,501	4,119,576	39,149,215	12,256,895	3,220,711	3,461,318	4,653,045
Special District <sup>(5)</sup>	588,342	59,217	1,555,340	68,571	94,925	36,599	24,692
Tax Increment Financing Contribution	1,530,882	521,265	6,339,107	485,661	273,657	601,103	321,079
Power Line	0	0	0	0	0	0	0
	15,376	0	20,232	0	1,361	0	0
<b>TOTAL</b>	<b>\$ 66,810,676</b>	<b>\$ 11,912,894</b>	<b>\$ 97,779,078</b>	<b>\$ 25,901,982</b>	<b>\$ 7,567,502</b>	<b>\$ 9,005,942</b>	<b>\$ 13,285,131</b>
<b>Total Levy Before Credits</b>	<b>\$ 69,790,851</b>	<b>\$ 12,269,544</b>	<b>\$ 102,079,502</b>	<b>\$ 27,094,782</b>	<b>\$ 7,954,722</b>	<b>\$ 9,351,154</b>	<b>\$ 13,758,211</b>
<b><u>Credits</u></b>							
Taconite Tax Credit <sup>(6)</sup>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Education Homestead Credit	5,820,954	967,981	9,130,691	2,869,336	485,292	452,266	1,201,827
Education Agricultural Credit	194,195	959,899	745,235	585,383	507,762	645,563	201,661
Disparity Reduction Credit	0	0	0	0	0	0	0
Power Line Credit	7,399	0	15,013	0	673	0	0
Agricultural Preserves Credit <sup>(7)</sup>	0	0	0	0	0	0	0
County Conservation Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 6,022,548</b>	<b>\$ 1,927,880</b>	<b>\$ 9,890,939</b>	<b>\$ 3,454,719</b>	<b>\$ 993,727</b>	<b>\$ 1,097,829</b>	<b>\$ 1,403,488</b>
<b>Total Net Tax Payable</b>	<b>\$ 63,768,303</b>	<b>\$ 10,341,664</b>	<b>\$ 92,188,563</b>	<b>\$ 23,640,063</b>	<b>\$ 6,960,995</b>	<b>\$ 8,253,325</b>	<b>\$ 12,354,723</b>

**TABLE 33**  
**REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT**  
**TAXES PAYABLE 2000**

	<u>TRAVERSE</u>	<u>WABASHA</u>	<u>WADENA</u>	<u>WASECA</u>	<u>WASHINGTON</u>	<u>WATONWAN</u>	<u>WILKIN</u>
<b><u>Tax Base Value</u></b>							
Referendum Market Value	\$ 334,809,866	\$ 857,092,498	\$ 332,016,205	\$ 871,470,843	\$ 10,978,771,617	\$ 556,800,910	\$ 517,523,961
Net Tax Capacity <sup>(1)</sup>	4,027,848	10,924,838	4,598,645	11,077,956	173,354,898	6,950,915	6,333,948
<b><u>Average Tax Rate Percentage</u></b>							
Referendum Market Value Rate	0.08040	0.01550	0.05286	0.08430	0.15246	0.09314	0.06197
Net Tax Capacity Rate	122.575	131.962	171.840	133.743	115.498	123.727	104.227
<b><u>Referendum Market Value Levy</u></b>							
County	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
City <sup>(2)</sup>	0	0	0	0	1,090,119	0	0
School District	269,176	132,812	175,489	734,654	15,647,687	518,591	320,719
Special Tax Districts	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 269,176</b>	<b>\$ 132,812</b>	<b>\$ 175,489</b>	<b>\$ 734,654</b>	<b>\$ 16,737,806</b>	<b>\$ 518,591</b>	<b>\$ 320,719</b>
<b><u>Net Tax Capacity Levy <sup>(3)</sup></u></b>							
County	\$ 1,783,422	\$ 5,669,984	\$ 3,584,358	\$ 5,394,704	\$ 42,763,165	\$ 4,143,263	\$ 2,583,548
City	526,650	1,790,435	1,280,520	1,915,550	31,678,630	1,003,233	434,149
Town	174,093	724,873	375,078	514,689	2,933,853	417,308	285,410
School District <sup>(4)</sup>	2,290,433	5,575,870	2,529,111	6,918,611	84,035,242	2,964,164	3,102,523
Special District <sup>(5)</sup>	152,176	97,183	11,870	20,210	10,972,744	12,927	100,726
Tax Increment Financing Contribution	3,923	558,260	121,354	52,250	8,757,110	59,244	95,355
Power Line	6,423	0	0	0	15,639	0	0
<b>TOTAL</b>	<b>\$ 4,937,120</b>	<b>\$ 14,416,605</b>	<b>\$ 7,902,291</b>	<b>\$ 14,816,014</b>	<b>\$ 200,222,213</b>	<b>\$ 8,600,139</b>	<b>\$ 6,601,711</b>
<b>Total Levy Before Credits</b>	<b>\$ 5,206,296</b>	<b>\$ 14,549,417</b>	<b>\$ 8,077,780</b>	<b>\$ 15,550,668</b>	<b>\$ 216,960,019</b>	<b>\$ 9,118,730</b>	<b>\$ 6,922,430</b>
<b><u>Credits</u></b>							
Taconite Tax Credit <sup>(6)</sup>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Education Homestead Credit	162,011	1,661,003	630,178	1,347,698	21,078,354	489,558	365,479
Education Agricultural Credit	573,350	417,697	78,621	776,189	326,230	728,768	844,969
Disparity Reduction Credit	0	0	0	0	0	0	28,801
Power Line Credit	5,717	0	0	0	10,374	0	0
Agricultural Preserves Credit <sup>(7)</sup>	0	0	0	0	14,179	0	0
County Conservation Credit	0	0	0	125,802	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	4,300
Disaster Credit	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 741,078</b>	<b>\$ 2,078,700</b>	<b>\$ 708,799</b>	<b>\$ 2,249,689</b>	<b>\$ 21,429,137</b>	<b>\$ 1,218,326</b>	<b>\$ 1,243,549</b>
<b>Total Net Tax Payable</b>	<b>\$ 4,465,218</b>	<b>\$ 12,470,717</b>	<b>\$ 7,368,981</b>	<b>\$ 13,300,979</b>	<b>\$ 195,530,882</b>	<b>\$ 7,900,404</b>	<b>\$ 5,678,881</b>



**TABLE 33**  
**REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT**  
**TAXES PAYABLE 2000**

	<u>WINONA</u>	<u>WRIGHT</u>	<u>YELLOW MEDICINE</u>	<u>STATEWIDE TOTAL</u>	
<b>Tax Base Value</b>					
Referendum Market Value	\$ 1,729,184,894	\$ 4,091,675,301	\$ 557,979,572	\$ 233,844,561,448	(1) Includes tax increment financing value where there are tax increment financing levies.
Net Tax Capacity <sup>(1)</sup>	25,396,112	64,179,464	6,758,072	3,834,785,856	
<b>Average Tax Rate Percentage</b>					
Referendum Market Value Rate	0.02419	0.06794	0.08838	0.10725	(2) Includes the following amount of Town Market Value based levies:
Net Tax Capacity Rate	117.779	119.657	146.065	127.509	Crow Wing \$ 71,912
<b>Referendum Market Value Levy</b>					
County	\$ 0	\$ 0	\$ 0	\$ 570,555	
City <sup>(2)</sup>	0	0	80,693	8,625,068	(3) Excludes special assessments.
School District	418,275	2,779,957	412,452	241,612,916	
Special Tax Districts	0	0	0	0	(4) Includes intermediate school districts
<b>TOTAL</b>	<b>\$ 418,275</b>	<b>\$ 2,779,957</b>	<b>\$ 493,145</b>	<b>\$ 250,808,539</b>	
<b>Net Tax Capacity Levy <sup>(3)</sup></b>					
County	\$ 9,482,381	\$ 19,757,168	\$ 4,697,603	\$ 1,354,959,045	(5) Includes the following:
City	5,939,660	12,901,461	1,056,709	757,207,146	Economic Development Authorities, Hospital Districts, Housing and Redevelopment Authorities, Metropolitan Council, Metropolitan Mosquito Control District, Metropolitan Regional Transit Board, Park Districts, Port Authorities, Regional Development Commissions, Regional Railroad Authorities, Regional Sanitary Sewer Districts, St. Cloud Metropolitan Transit Commission, Watershed Districts, and Miscellaneous Districts.
Town	1,046,286	3,232,155	608,064	95,542,073	
School District <sup>(4)</sup>	12,068,704	37,344,277	3,205,045	1,806,574,613	
Special District <sup>(5)</sup>	140,565	472,215	89,563	152,357,168	
Tax Increment Financing Contribution	1,233,645	3,071,653	214,198	314,420,873	
Power Line	0	0	0	408,269,462	
	0	16,160	0	367,817	
<b>TOTAL</b>	<b>\$ 29,911,241</b>	<b>\$ 76,795,089</b>	<b>\$ 9,871,182</b>	<b>\$ 4,889,698,197</b>	
<b>Total Levy Before Credits</b>	<b>\$ 30,329,516</b>	<b>\$ 79,575,046</b>	<b>\$ 10,364,327</b>	<b>\$ 5,140,506,736</b>	
<b>Credits</b>					
Taconite Tax Credit <sup>(6)</sup>	\$ 0	\$ 0	\$ 0	\$ 15,447,274	(6) Includes the following amount of Supplementary Homestead Credit:
Education Homestead Credit	3,427,366	8,093,580	517,381	394,435,369	Aitkin \$ 1,862
Education Agricultural Credit	400,812	506,393	798,253	45,979,208	Itasca 382,024
Disparity Reduction Credit	0	0	0	4,750,515	St. Louis 148,524
Power Line Credit	0	10,487	0	138,406	Total \$532,410
Agricultural Preserves Credit <sup>(7)</sup>	0	0	0	303,290	
County Conservation Credit	63,103	17,194	0	206,099	
Enterprise Zone Credit	0	0	0	4,300	
Disaster Credit	0	0	0	0	
<b>TOTAL</b>	<b>\$ 3,891,281</b>	<b>\$ 8,627,654</b>	<b>\$ 1,315,634</b>	<b>\$ 461,264,461</b>	(7) Agricultural Preserves Credit is in seven-county metro area only.
<b>Total Net Tax Payable</b>	<b>\$ 26,438,235</b>	<b>\$ 70,947,392</b>	<b>\$ 9,048,693</b>	<b>\$ 4,679,242,275</b>	

**Explanation of Categorical Division of County,  
City/Township, School District, and  
Special Taxing District Levies by Major Purpose**

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

The following list is not a complete digest of all the levies. It is merely a general index to the nature of each category as found on the abstract. Tables 34 through 38 are patterned after the design of the abstract headings.

**COUNTY LEVIES**

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

Miscellaneous.....  
 County Special Assessments.....

Public examiner's post-audit expense, state reassessment costs, judgments, and armories.

Property taxes categorized as special assessments are not determined through the use of a tax rate as are ad valorem property tax levies. Instead, the dollar amount of a special assessment is paid by the property owner who benefits from the improvement regardless of the cash value of the owner's property. Examples of special assessments are ditches, curbs, gutters and storm sewers. If public property is improved by a special assessment, however, such as a courthouse sidewalk, every property owner pays a portion of its costs. The improvement is financed through proper funds within the county or municipality's total ad valorem levy.

**CITY/TOWNSHIP LEVIES**

<u>Column Heading</u>	<u>Items Included Within Column Heading</u>
General Revenue .....	Regular and general fund purposes, relief for paid and volunteer firemen, police security funds, airports, ambulance and health services, civil defense, aquatic vegetation, water pollution, insect control, fire and police protection, community correction and activity centers, dump grounds and sewage disposal, commemorative purposes, parks, recreation, musical entertainment, library, cemetery, voting machines, and tort liability insurance.
Indebtedness.....	General obligations, state loans, hospitals, parking facilities, water, sewer bonds, indebtedness of dissolved villages, and all other debt within any fund.
Road and Bridge .....	Road work, road drainage, and bridge repairs.
Miscellaneous.....	Advertising, comprehensive planning, judgments, state post-audit expense, permanent improvement and replacement fund.
City/Township Special Assessments.....	See above explanation for County Special Assessments.

**SCHOOL DISTRICT LEVIES**

Each of the following categories relate directly to the type of school property tax levy reported on the form entitled "Levy Limitation and Certification - 1999 Payable 2000".

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

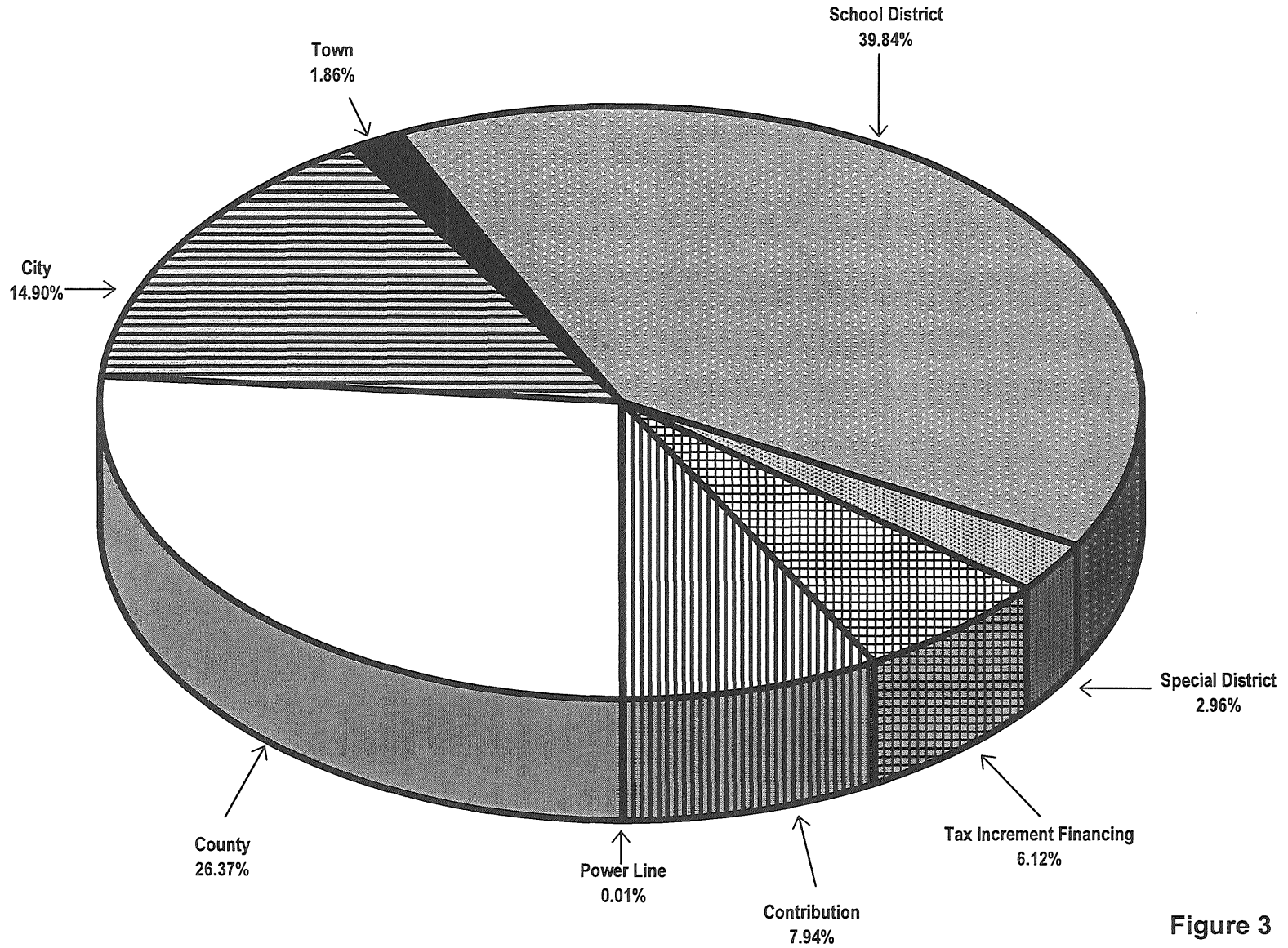
## **SPECIAL TAXING DISTRICT LEVIES**

Although special taxing districts exist with great variance among the counties, general categories are established in this section of the abstract. If special taxing districts exist in a county, the levies are entered separately for all revenue, including tort liability, and debt. There are 18 main categories of special taxing districts as described in the 1994 Tax Levy Authorizations and Limitations manual and its 1996 Supplement as prepared and published by the Department of Revenue.

1. General Provisions
2. Economic Development Authorities
3. Hospital Districts
4. Housing and Redevelopment Authority
5. Metropolitan Airport Commission
6. Metropolitan Council
7. Metropolitan Mosquito Control Commission
8. Regional Transit Board
9. Park Districts
10. Port Authorities
12. Regional Development Commissions
13. Regional Public Library
14. Regional Railroad Authorities
15. Regional Sanitary Sewer Districts
16. Sanitary Districts
17. Watershed Districts
18. Miscellaneous Districts

# Total Real and Personal Property Tax By Taxing District For Payable Year 2000

Total Gross Tax = \$5,140,506,736



208

Figure 3

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

**TABLE 34**  
**COUNTY TAX LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2000**

COUNTY	GENERAL REVENUE	INDEBT-EDNESS	ROAD AND BRIDGE	WELFARE	COUNTY AND/OR REGIONAL LIBRARY	MISCEL-LANEOUS	TOTAL COUNTY LEVY EXCLUDING SPECIAL ASSESSMENTS*	COUNTY SPECIAL ASSESSMENTS	TOTAL COUNTY LEVY INCLUDING SPECIAL ASSESSMENTS*
AITKIN	\$ 4,701,398	370,925	1,162,416	838,580	99,057	0	7,172,376	0	7,172,376
ANOKA	21,986,759	4,483,252	6,785,647	13,566,301	4,338,541	0	51,160,500	4,840,488	56,000,988
BECKER	4,699,663	293,453	1,596,830	3,086,514	112,372	97,373	9,886,205	485,554	10,371,759
BELTRAMI	4,816,298	338,210	1,578,898	3,860,061	86,773	0	10,680,240	1,135,783	11,816,023
BENTON	4,954,614	1,156,179	1,237,917	2,096,679	371,909	0	9,817,298	452,362	10,269,660
BIG STONE	911,170	0	483,833	321,129	31,152	67,615	1,814,899	229,818	2,044,717
BLUE EARTH	5,141,954	1,306,613	3,527,180	3,410,421	329,146	1,684,917	15,400,231	1,238,476	16,638,707
BROWN	3,656,273	438,578	820,321	1,711,005	0	0	6,626,177	474,843	7,101,020
CARLTON	6,078,856	625,181	1,728,716	2,395,230	66,388	0	10,894,371	274,654	11,169,025
CARVER	12,351,217	1,154,547	3,440,174	4,576,884	0	0	21,522,822	908,768	22,431,590
CASS	4,690,879	496,062	1,518,489	3,012,044	163,989	0	9,881,463	1,400,707	11,282,170
CHIPPEWA	1,864,091	0	682,905	1,273,219	129,824	0	3,950,039	213,793	4,163,832
CHISAGO	7,315,096	1,009,737	2,170,498	2,041,866	235,899	0	12,773,096	406,732	13,179,828
CLAY	7,545,850	175,564	1,823,729	4,039,699	163,384	0	13,748,226	2,451,228	16,199,454
CLEARWATER	2,666,156	0	751,232	776,179	55,289	0	4,248,856	405,144	4,654,000
COOK	1,518,864	389,204	729,754	508,040	66,372	198,956	3,411,190	26,073	3,437,263
COTTONWOOD	1,608,591	292,842	936,728	1,526,292	0	0	4,364,453	461,999	4,826,452
CROW WING	7,901,315	771,671	2,240,011	4,041,927	297,370	0	15,252,294	505,519	15,757,813
DAKOTA	26,716,329	0	6,238,268	26,251,472	5,895,988	7,461,872	72,563,929	963	72,564,892
DODGE	2,639,547	0	619,328	783,835	63,513	0	4,106,223	155,742	4,261,965
DOUGLAS	4,997,657	266,637	1,513,816	2,414,030	396,073	0	9,588,213	754,267	10,342,480
FARIBAULT	1,738,759	260,796	1,245,733	1,101,103	161,398	0	4,507,789	701,200	5,208,989
FILLMORE	2,751,353	107,956	789,939	660,923	96,707	0	4,406,878	0	4,406,878
FREEBORN	2,944,887	34,601	951,323	2,432,327	170,358	757,295	7,290,791	790,997	8,081,788
GOODHUE	7,212,484	3,405,593	3,264,485	2,365,571	234,815	559,440	17,042,388	14,464	17,056,852
GRANT	1,279,545	0	464,123	541,478	38,840	0	2,323,986	141,908	2,465,894
HENNEPIN	163,500,235	25,546,054	0	149,799,715	25,055,864	13,154,866	377,056,734	0	377,056,734
HOUSTON	2,501,739	0	675,161	741,588	36,931	0	3,955,419	0	3,955,419
HUBBARD	2,309,323	0	1,327,306	1,139,542	94,622	0	4,870,793	1,493,103	6,363,896
ISANTI	3,784,874	832,351	942,334	2,126,185	160,427	0	7,846,171	0	7,846,171

209

**TABLE 34  
COUNTY TAX LEVIES BY MAJOR PURPOSE  
TAXES PAYABLE 2000**

COUNTY	GENERAL REVENUE	INDEBT-EDNESS	ROAD AND BRIDGE	WELFARE	COUNTY AND/OR REGIONAL LIBRARY	MISCEL-LANEOUS	TOTAL COUNTY LEVY EXCLUDING SPECIAL ASSESSMENTS*	COUNTY SPECIAL ASSESSMENTS	TOTAL COUNTY LEVY INCLUDING SPECIAL ASSESSMENTS*
ITASCA	\$ 7,466,979	1,150,594	4,514,810	4,543,320	249,889	0	17,925,592	735,730	18,661,322
JACKSON	2,564,546	133,701	712,476	1,409,466	120,726	0	4,940,915	297,037	5,237,952
KANABEC	2,073,296	0	1,002,387	1,055,092	0	0	4,484,452	147,545	4,631,997
KANDIYOHI	7,305,911	700,155	1,517,749	3,951,053	170,141	195,405	13,840,414	509,487	14,349,901
KITTSON	1,225,200	0	469,874	337,272	0	0	2,032,346	488,686	2,521,032
KOOCHICHING	1,200,214	29,160	361,885	1,085,587	0	0	2,676,846	281,112	2,957,958
LAC QUI PARLE	958,512	0	653,544	591,975	44,910	0	2,248,941	222,741	2,471,682
LAKE	1,978,255	298,392	739,846	994,681	41,865	0	4,053,039	0	4,053,039
LAKE OF WOOD	903,077	0	204,703	313,762	0	0	1,421,542	386,474	1,808,016
LE SUEUR	2,558,110	275,171	1,860,787	1,345,279	263,029	288,406	6,590,782	152,027	6,742,809
LINCOLN	1,259,094	0	697,767	659,677	23,988	0	2,640,526	135,318	2,775,844
LYON	3,007,086	0	1,230,444	1,884,744	182,458	0	6,304,732	300,020	6,604,752
MCLEOD	4,729,615	1,388,201	841,882	2,120,496	112,423	0	9,192,617	70,195	9,262,812
MAHNOMEN	1,471,930	109,853	277,315	494,175	18,862	0	2,372,135	257,244	2,629,379
MARSHALL	1,542,862	0	634,890	489,162	0	110,811	2,777,725	474,989	3,252,714
MARTIN	2,582,527	141,141	1,153,490	1,281,973	430,506	66,790	5,656,427	1,025,010	6,681,437
MEEKER	2,624,720	483,019	713,516	1,422,237	89,756	0	5,333,248	69,918	5,403,166
MILLE LACS	4,053,306	519,489	494,361	2,019,641	116,096	0	7,202,893	216,487	7,419,380
MORRISON	3,586,648	1,048,636	1,818,583	1,983,911	0	0	8,437,778	930	8,438,708
MOWER	3,164,948	0	1,257,855	2,309,045	155,689	0	6,887,537	350,588	7,238,125
MURRAY	1,645,275	0	665,867	767,342	40,991	0	3,119,475	552,537	3,672,012
NICOLLET	4,638,373	341,193	1,168,100	1,630,894	103,093	0	7,881,653	469,786	8,351,439
NOBLES	2,142,051	700,235	722,653	1,377,330	309,540	0	5,251,809	77,908	5,329,717
NORMAN	1,568,854	0	608,991	351,473	0	0	2,529,318	601,325	3,130,643
OLMSTED	18,317,653	0	6,407,136	11,846,550	610,499	0	37,181,838	0	37,181,838
OTTER TAIL	7,195,647	149,850	888,538	4,385,589	190,974	0	12,953,473	1,696,461	14,649,934
PENNINGTON	1,602,458	352,623	707,553	1,213,716	0	0	3,876,350	127,331	4,003,681
PINE	3,063,105	529,161	1,434,068	2,032,406	0	0	7,058,740	0	7,058,740
PIPESTONE	1,616,735	235,169	684,659	831,564	31,810	0	3,473,940	103,591	3,577,531
POLK	5,886,916	0	1,344,554	3,285,178	157,301	0	10,673,949	3,088,179	13,762,128



**TABLE 34  
COUNTY TAX LEVIES BY MAJOR PURPOSE  
TAXES PAYABLE 2000**

COUNTY	GENERAL REVENUE	INDEBT-EDNESS	ROAD AND BRIDGE	WELFARE	COUNTY AND/OR REGIONAL LIBRARY	MISCEL-LANEOUS	TOTAL COUNTY LEVY EXCLUDING SPECIAL ASSESSMENTS*	COUNTY SPECIAL ASSESSMENTS	TOTAL COUNTY LEVY INCLUDING SPECIAL ASSESSMENTS*
POPE	\$ 1,635,851	90,956	496,617	672,000	38,493	0	2,933,917	256,003	3,189,920
RAMSEY	65,906,850	11,074,358	0	45,263,810	6,421,420	0	128,666,438	0	128,666,438
RED LAKE	734,011	0	325,730	137,995	0	0	1,197,736	42,423	1,240,159
REDWOOD	2,748,292	0	1,082,300	1,565,137	67,308	0	5,463,037	405,618	5,868,655
RENVILLE	2,252,033	248,846	1,135,636	1,729,387	72,227	0	5,438,129	738,456	6,176,585
RICE	4,898,690	591,870	1,410,836	3,028,635	286,406	42,931	10,259,368	395,687	10,655,055
ROCK	1,130,871	0	507,268	820,984	75,396	17,003	2,551,522	406,213	2,957,735
ROSEAU	1,673,528	0	588,146	664,429	0	0	2,926,103	660,432	3,586,535
ST LOUIS	28,705,599	3,735,721	11,824,081	17,425,131	365,034	0	62,055,566	1,075,176	63,130,742
SCOTT	9,901,860	2,580,895	4,704,577	3,510,380	887,973	236,326	21,822,011	155,960	21,977,971
SHERBURNE	10,030,000	457,628	3,565,841	3,760,362	791,684	0	18,605,515	4,486	18,610,001
SIBLEY	2,577,724	453,907	814,129	1,067,844	0	0	4,913,604	722,772	5,636,376
STEARNS	10,730,395	4,616,450	3,325,254	9,756,295	1,231,648	0	29,660,042	268,378	29,928,420
STEELE	4,185,876	968,920	962,753	1,869,585	124,360	0	8,111,494	1,345,621	9,457,115
STEVENS	1,228,763	0	542,993	843,212	32,458	0	2,647,426	251,819	2,899,245
SWIFT	1,460,285	0	720,118	1,027,427	43,336	114,476	3,365,642	615,116	3,980,758
TODD	2,213,141	272,022	1,321,729	1,879,524	180,956	0	5,867,372	278,059	6,145,431
TRAVERSE	920,674	0	494,410	355,725	0	12,613	1,783,422	83,755	1,867,177
WABASHA	3,295,793	0	924,469	1,449,722	0	0	5,669,984	0	5,669,984
WADENA	2,053,244	0	544,237	957,148	29,729	0	3,584,358	241,881	3,826,239
WASECA	2,945,938	482,602	733,873	1,082,689	149,602	0	5,394,704	224,652	5,619,356
WASHINGTON	22,728,704	5,301,912	3,223,133	8,434,911	3,074,505	0	42,763,165	4,234,208	46,997,373
WATONWAN	2,163,613	140,073	286,628	1,234,161	318,788	0	4,143,263	162,462	4,305,725
WILKIN	1,266,886	0	722,905	593,757	0	0	2,583,548	306,273	2,889,821
WINONA	4,985,066	79,792	1,982,710	2,187,026	247,787	0	9,482,381	208,273	9,690,654
WRIGHT	10,715,292	1,707,157	2,029,330	4,354,297	951,092	0	19,757,168	1,328,973	21,086,141
YELLOW MEDICINE	1,891,399	179,972	1,485,555	1,100,757	39,920	0	4,697,603	137,840	4,835,443
STATEWIDE TOTALS	\$ 635,700,057	\$ 85,324,830	\$ 132,792,635	\$ 418,226,759	\$ 57,847,669	\$ 25,067,095	\$ 1,355,529,600	\$ 47,353,777	\$ 1,402,883,377

\* Includes market value based levies of \$353,677 in Kanabec County, \$142,875 in Ottertail County and \$74,003 in Pipestone County.

**TABLE 35  
CITY TAX LEVIES BY MAJOR PURPOSE  
TAXES PAYABLE 2000<sup>1</sup>**

COUNTY	CITY LEVY EXCLUDING SPECIAL ASSESSMENTS							CITY SPECIAL ASSESSMENTS	TOTAL CITY LEVY INCLUDING SPECIAL ASSESSMENTS
	GENERAL	INDEBT-EDNESS	ROAD & BRIDGE	MISCEL-LANEOUS	NET TAX CAPACITY BASED LEVY	MARKET VALUE BASED LEVY	TOTAL CITY LEVY		
AITKIN	\$ 258,428	\$ 8,348	\$ 99,329	\$ 0	\$ 366,105	\$ 11,002	\$ 377,107	\$ 37,556	\$ 414,663
ANOKA	33,533,287	3,874,687	0	220,206	37,628,180	0	37,628,180	6,006,915	43,635,095
BECKER	428,828	234,148	15,050	779,133	1,457,159	0	1,457,159	473,992	1,931,151
BELTRAMI	1,249,157	124,218	17,155	0	1,390,530	0	1,390,530	266,887	1,657,417
BENTON	2,326,043	632,044	62,075	28,758	3,048,920	0	3,048,920	887,459	3,936,379
BIG STONE	448,419	149,921	10,992	794	610,126	0	610,126	55,767	665,893
BLUE EARTH	5,353,531	2,319,147	0	272,736	7,945,414	0	7,945,414	1,457,125	9,402,539
BROWN	2,515,363	1,030,649	215,474	68,004	3,829,490	0	3,829,490	829,526	4,659,016
CARLTON	2,075,532	579,827	0	317,882	2,973,241	0	2,973,241	97,844	3,071,085
CARVER	9,286,895	1,310,550	8,137	0	10,605,582	343,674	10,949,256	4,091,379	15,040,635
212 CASS	1,629,000	131,937	83,950	0	1,844,887	0	1,844,887	142,865	1,987,752
CHIPPEWA	1,280,705	646,559	0	0	1,927,264	38,209	1,965,473	219,003	2,184,476
CHISAGO	2,577,105	910,690	18,250	127,785	3,633,830	0	3,633,830	911,160	4,544,990
CLAY	3,401,624	1,247,505	0	0	4,649,129	0	4,649,129	672,782	5,321,911
CLEARWATER	315,003	63,400	0	0	378,403	0	378,403	52,634	431,037
COOK	350,422	125,642	0	0	476,064	0	476,064	40,368	516,432
COTTONWOOD	717,147	323,865	113,407	0	1,154,419	0	1,154,419	274,213	1,428,632
CROW WING	6,066,263	1,051,245	112,438	285,274	7,515,220	68,005	7,583,225	1,077,369	8,660,594
DAKOTA	58,754,129	7,681,555	0	1,614,615	68,050,299	887,250	68,937,549	13,567,284	82,504,833
DODGE	1,744,363	236,989	9,996	28,783	2,020,131	0	2,020,131	248,875	2,269,006
DOUGLAS	1,608,761	475,575	9,550	0	2,093,886	150,438	2,244,324	324,228	2,568,552
FARIBAULT	1,231,935	354,622	0	166,232	1,752,789	0	1,752,789	299,926	2,052,715
FILLMORE	1,504,250	846,039	0	35,739	2,386,028	25,024	2,411,052	284,722	2,695,774
FREEBORN	2,404,146	96,508	39,295	6,085	2,546,034	0	2,546,034	562,530	3,108,564
GOODHUE	10,535,775	970,371	0	157,569	11,663,715	0	11,663,715	1,462,897	13,126,612
GRANT	577,181	132,000	0	44,367	753,548	0	753,548	170,992	924,540
HENNEPIN	240,200,166	29,505,296	0	129,063	269,834,525	4,115,658	273,950,183	32,034,426	305,984,609
HOUSTON	1,179,252	671,945	0	0	1,851,197	0	1,851,197	310,464	2,161,661
HUBBARD	486,613	114,907	22,585	45,472	669,577	0	669,577	224,596	894,173
ISANTI	1,945,996	1,049,484	0	0	2,995,480	0	2,995,480	387,702	3,383,182

**TABLE 35**  
**CITY TAX LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2000<sup>1</sup>**

COUNTY	CITY LEVY EXCLUDING SPECIAL ASSESSMENTS							CITY SPECIAL ASSESSMENTS	TOTAL CITY LEVY INCLUDING SPECIAL ASSESSMENTS
	GENERAL	INDEBT-EDNESS	ROAD & BRIDGE	MISCEL-LANEOUS	NET TAX CAPACITY BASED LEVY	MARKET VALUE BASED LEVY	TOTAL CITY LEVY		
ITASCA	\$ 5,485,841	\$ 3,795,541	\$ 24,842	\$ 64,553	\$ 9,370,777	\$ 0	\$ 9,370,777	\$ 572,234	\$ 9,943,011
JACKSON	566,338	116,481	44,337	151,752	878,908	0	878,908	121,560	1,000,468
KANABEC	229,169	104,102	0	2,685	335,956	0	335,956	8,528	344,484
KANDIYOHI	2,953,529	397,108	95,854	22,005	3,468,496	0	3,468,496	1,398,487	4,866,983
KITTSON	290,861	109,646	0	0	400,507	0	400,507	178,128	578,635
KOOCHICHING	1,321,447	5,000	0	410,712	1,737,159	0	1,737,159	48,367	1,785,526
LAC QUI PARLE	595,875	50,499	97,581	0	743,955	0	743,955	39,930	783,885
LAKE	863,257	124,265	0	144,074	1,131,596	0	1,131,596	22,666	1,154,262
LAKE OF WOOD	101,399	0	0	0	101,399	0	101,399	2,530	103,929
LE SUEUR	1,125,703	991,477	1,268	541,684	2,660,132	20,605	2,680,737	605,198	3,285,935
LINCOLN	422,661	45,945	0	0	468,606	0	468,606	19,870	488,476
LYON	2,989,567	469,066	0	186,777	3,645,410	0	3,645,410	283,789	3,929,199
MCLEOD	3,534,677	2,140,123	0	0	5,674,800	0	5,674,800	1,187,917	6,862,717
MAHNOMEN	149,980	121,678	678	0	272,336	0	272,336	79,930	352,266
MARSHALL	509,788	0	0	62,389	572,177	0	572,177	134,206	706,383
MARTIN	1,341,306	727,867	0	198,181	2,267,354	0	2,267,354	541,495	2,808,849
MEEKER	1,282,309	349,166	0	0	1,631,475	0	1,631,475	271,544	1,903,019
MILLE LACS	1,058,881	192,990	0	160,698	1,412,569	0	1,412,569	334,484	1,747,053
MORRISON	1,033,436	789,377	63,792	96,490	1,983,095	0	1,983,095	636,281	2,619,376
MOWER	2,138,893	407,114	0	198,622	2,744,629	0	2,744,629	391,911	3,136,540
MURRAY	437,941	153,927	9,366	9,330	610,564	0	610,564	51,944	662,508
NICOLLET	2,300,172	1,188,667	0	0	3,488,839	0	3,488,839	663,305	4,152,144
NOBLES	1,749,176	424,974	22,799	29,074	2,226,023	0	2,226,023	248,313	2,474,336
NORMAN	576,765	49,391	0	0	626,156	0	626,156	47,628	673,784
OLMSTED	18,839,594	342,977	0	0	19,182,571	19,076	19,201,647	633,773	19,835,420
OTTER TAIL	3,475,125	475,585	22,829	246,493	4,220,032	59,002	4,279,034	522,212	4,801,246
PENNINGTON	996,866	359,107	0	0	1,355,973	0	1,355,973	269,988	1,625,961
PINE	902,377	369,198	57,665	64,770	1,394,010	0	1,394,010	113,891	1,507,901
PIPESTONE	599,541	383,655	109,399	0	1,092,595	0	1,092,595	109,601	1,202,196
POLK	3,249,671	280,574	15,170	0	3,545,415	0	3,545,415	1,434,520	4,979,935

213

**TABLE 35  
CITY TAX LEVIES BY MAJOR PURPOSE  
TAXES PAYABLE 2000<sup>1</sup>**

COUNTY	CITY LEVY EXCLUDING SPECIAL ASSESSMENTS							CITY SPECIAL ASSESSMENTS	TOTAL CITY LEVY INCLUDING SPECIAL ASSESSMENTS
	GENERAL	INDEBT-EDNESS	ROAD & BRIDGE	MISCEL-LANEOUS	NET TAX CAPACITY BASED LEVY	MARKET VALUE BASED LEVY	TOTAL CITY LEVY		
POPE	\$ 753,987	\$ 113,892	\$ 9,000	\$ 19,001	\$ 895,880	\$ 0	\$ 895,880	\$ 156,135	\$ 1,052,015
RAMSEY	57,291,828	18,496,218	0	1,806,320	77,594,366	412,746	78,007,112	21,659,117	99,666,229
RED LAKE	342,462	79,000	0	0	421,462	0	421,462	54,225	475,687
REDWOOD	1,541,755	330,423	0	0	1,872,178	0	1,872,178	97,774	1,969,952
RENVILLE	1,412,530	1,044,525	0	175,048	2,632,103	0	2,632,103	322,092	2,954,195
RICE	4,550,415	1,244,744	97,708	0	5,892,867	103,169	5,996,036	1,026,531	7,022,567
ROCK	447,062	208,107	20,716	0	675,885	0	675,885	212,323	888,208
ROSEAU	977,303	434,699	0	0	1,412,002	0	1,412,002	495,205	1,907,207
ST LOUIS	14,640,469	5,415,331	106,499	864,151	21,026,450	86,536	21,112,986	1,133,297	22,246,283
SCOTT	11,500,709	935,866	0	12,308	12,448,883	1,016,893	13,465,776	3,815,031	17,280,807
SHERBURNE	6,663,019	3,313,158	0	1,200,834	11,177,011	0	11,177,011	2,526,830	13,703,841
SIBLEY	872,738	549,368	0	0	1,422,106	0	1,422,106	140,864	1,562,970
STEARNS	14,022,327	2,014,971	69,994	358,359	16,465,651	0	16,465,651	5,782,140	22,247,791
STEELE	3,359,853	1,031,334	0	0	4,391,187	0	4,391,187	156,309	4,547,496
STEVENS	801,228	235,036	0	6,404	1,042,668	0	1,042,668	228,202	1,270,870
SWIFT	663,684	159,875	54,426	137,920	1,015,905	15,483	1,031,388	19,838	1,051,226
TODD	565,180	314,653	52,199	66,827	998,859	9,574	1,008,433	206,034	1,214,467
TRAVERSE	182,191	93,359	25,000	226,100	526,650	0	526,650	82,667	609,317
WABASHA	1,325,149	430,410	34,876	0	1,790,435	0	1,790,435	235,015	2,025,450
WADENA	653,667	533,561	28,222	65,070	1,280,520	0	1,280,520	287,267	1,567,787
WASECA	1,766,778	118,758	0	30,014	1,915,550	0	1,915,550	232,108	2,147,658
WASHINGTON	27,704,725	3,743,493	99,149	131,263	31,678,630	1,090,119	32,768,749	8,387,194	41,155,943
WATONWAN	731,346	271,887	0	0	1,003,233	0	1,003,233	90,124	1,093,357
WILKIN	233,297	193,856	0	6,996	434,149	0	434,149	261,283	695,432
WINONA	5,144,179	762,127	9,379	23,975	5,939,660	0	5,939,660	668,062	6,607,722
WRIGHT	9,663,927	3,070,791	166,743	0	12,901,461	0	12,901,461	2,941,855	15,843,316
YELLOW MEDICINE	596,715	459,994	0	0	1,056,709	80,693	1,137,402	112,548	1,249,950
STATEWIDE TOTAL	\$ 625,515,987	\$ 117,464,609	\$ 2,177,174	\$ 12,049,376	\$ 757,207,146	\$ 8,553,156	\$ 765,760,302	\$ 129,777,786	\$ 895,538,088

(1) See explanation on page 205.

**TABLE 36**  
**TOWN TAX LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2000 <sup>1</sup>**

COUNTY	GENERAL TORT	GENERAL ALL OTHER	INDEBTEDNESS	ROAD AND BRIDGE	MISCELLANEOUS	TOTAL TOWN LEVY	TOWN SPECIAL ASSESSMENT	TOTAL TOWN LEVY INCLUDING SPECIAL ASSESSMENTS
						EXCLUDING SPECIAL ASSESSMENTS		
AITKIN	\$ 0	\$ 546,536	\$ 0	\$ 776,453	\$ 0	\$ 1,322,989	\$ 29,959	\$ 1,352,948
ANOKA	0	1,561,406	123,269	0	5,421	1,690,096	91,471	1,781,567
BECKER	0	411,096	0	896,272	244,950	1,552,318	42,036	1,594,354
BELTRAMI	0	563,048	0	656,784	0	1,219,832	27,768	1,247,600
BENTON	0	292,205	548	432,200	0	724,953	4,061	729,014
BIG STONE	0	58,919	0	191,111	21,802	271,832	0	271,832
BLUE EARTH	0	172,520	16,360	1,105,664	114,913	1,409,457	91,491	1,500,948
BROWN	0	94,740	0	399,658	0	494,398	84,114	578,512
CARLTON	0	526,163	46,036	858,571	0	1,430,770	38,427	1,469,197
CARVER	0	392,026	24,370	543,914	45,317	1,005,627	372,735	1,378,362
CASS	0	870,462	11,391	1,476,321	0	2,358,174	81,059	2,439,233
CHIPPEWA	0	218,156	0	357,611	8,650	584,417	4,855	589,272
CHISAGO	0	873,539	0	1,028,744	4,994	1,907,277	149,607	2,056,884
CLAY	0	254,020	31,244	509,699	0	794,963	418,134	1,213,097
CLEARWATER	0	216,978	0	211,415	0	428,393	3,000	431,393
COOK	0	93,249	0	3,397	0	96,646	0	96,646
COTTONWOOD	0	211,932	0	314,120	0	526,052	6,786	532,838
CROW WING <sup>2</sup>	0	1,114,670	0	1,756,045	0	2,942,627	43,517	2,986,144
DAKOTA	0	440,135	14,580	981,541	281,074	1,717,330	64,957	1,782,287
DODGE	0	493,480	0	270,530	0	764,010	12,492	776,502
DOUGLAS	0	872,372	248,446	958,338	653	2,079,809	791,637	2,871,446
FARIBAULT	0	120,983	0	812,874	0	933,857	0	933,857
FILLMORE	240,662	83,347	0	770,524	0	1,094,533	0	1,094,533
FREEBORN	0	131,846	0	681,836	160,225	973,907	28,997	1,002,904
GOODHUE	286,641	115,402	0	1,373,344	32,156	1,807,543	6,898	1,814,441
GRANT	0	107,756	0	198,439	0	306,195	0	306,195
HENNEPIN	0	450,661	0	0	0	450,661	206,209	656,870
HOUSTON	159,252	147,559	0	524,808	0	831,619	224	831,843
HUBBARD	0	475,152	0	908,215	166,849	1,550,216	96,150	1,646,366
ISANTI	0	499,802	13,376	1,392,090	0	1,905,268	11,635	1,916,903

**TABLE 36**  
**TOWN TAX LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2000 <sup>1</sup>**

<u>COUNTY</u>	<u>GENERAL TORT</u>	<u>GENERAL ALL OTHER</u>	<u>INDEBTEDNESS</u>	<u>ROAD AND BRIDGE</u>	<u>MISCELLANEOUS</u>	<u>TOTAL TOWN LEVY EXCLUDING SPECIAL ASSESSMENTS</u>	<u>TOWN SPECIAL ASSESSMENT</u>	<u>TOTAL TOWN LEVY INCLUDING SPECIAL ASSESSMENTS</u>
ITASCA	\$ 0	\$ 1,309,939	\$ 4,998	\$ 1,362,122	\$ 2,495	\$ 2,679,554	\$ 0	\$ 2,679,554
JACKSON	0	48,668	0	656,804	14,357	719,829	21,540	741,369
KANABEC	0	149,698	0	241,151	82,629	473,478	165	473,643
KANDIYOHI	0	445,194	0	914,784	0	1,359,978	316,055	1,676,033
KITTSOON	0	76,281	0	288,225	24,901	389,407	0	389,407
KOOCHICHING	0	46,624	0	0	0	46,624	0	46,624
LAC QUI PARLE	0	91,767	0	331,661	0	423,428	711	424,139
LAKE	0	92,192	3,387	213,502	58,960	368,041	70,246	438,287
LAKE OF WOOD	0	0	0	138,437	21,786	160,223	0	160,223
LE SUEUR	0	317,523	0	370,106	129,864	817,493	121,370	938,863
LINCOLN	78,882	-1	0	232,212	0	311,093	62	311,155
LYON	0	50,192	0	366,161	0	416,353	214,385	630,738
MCLEOD	0	372,540	0	467,103	0	839,643	15,269	854,912
MAHNOMEN	0	87,202	0	128,300	0	215,502	0	215,502
MARSHALL	203,656	6	0	489,090	52,173	744,925	35,581	780,506
MARTIN	0	0	0	839,362	0	839,362	0	839,362
MEEKER	208,479	206,019	195,060	845,765	1,687	1,457,010	77,246	1,534,256
MILLE LACS	0	167,399	0	464,544	149,949	781,892	33,648	815,540
MORRISON	0	554,999	0	954,426	0	1,509,425	2,282	1,511,707
MOWER	0	532,649	0	955,083	0	1,487,732	516	1,488,248
MURRAY	0	165,196	0	429,889	5,904	600,989	154	601,143
NICOLLET	115,365	99,488	0	545,675	0	760,528	0	760,528
NOBLES	0	117,537	0	536,079	3,301	656,917	0	656,917
NORMAN	0	71,437	0	305,436	0	376,873	0	376,873
OLMSTED	0	848,236	0	1,354,273	0	2,202,509	19,518	2,222,027
OTTER TAIL	0	874,040	0	1,997,779	26,661	2,898,480	217,813	3,116,293
PENNINGTON	0	153,034	0	150,401	0	303,435	64,789	368,224
PINE	311,663	254,360	2,747	781,029	34,873	1,384,672	275,106	1,659,778
PIPESTONE	0	57,350	0	191,449	0	248,799	863	249,662
POLK	0	516,504	0	1,021,917	0	1,538,421	6,003	1,544,424

**TABLE 36  
TOWN TAX LEVIES BY MAJOR PURPOSE  
TAXES PAYABLE 2000 <sup>1</sup>**

<u>COUNTY</u>	<u>GENERAL TORT</u>	<u>GENERAL ALL OTHER</u>	<u>INDEBTEDNESS</u>	<u>ROAD AND BRIDGE</u>	<u>MISCELLANEOUS</u>	<u>TOTAL TOWN LEVY EXCLUDING SPECIAL ASSESSMENTS</u>	<u>TOWN SPECIAL ASSESSMENT</u>	<u>TOTAL TOWN LEVY INCLUDING SPECIAL ASSESSMENTS</u>
POPE	\$ 0	\$ 108,944	\$ 0	\$ 289,095	\$ 76,897	\$ 474,936	\$ 7,428	\$ 482,364
RAMSEY	0	1,107,472	29,621	0	0	1,137,093	699,122	1,836,215
RED LAKE	0	57,768	0	112,089	14,873	184,730	0	184,730
REDWOOD	0	0	0	768,127	0	768,127	19,604	787,731
RENVILLE	0	407,105	0	745,215	3,609	1,155,929	32,933	1,188,862
RICE	0	500,068	3,357	888,662	0	1,392,087	34,431	1,426,518
ROCK	0	141,906	14,433	311,456	0	467,795	559	468,354
ROSEAU	0	149,887	0	306,830	0	456,717	83,422	540,139
ST LOUIS	0	3,307,920	265,753	1,581,086	159,969	5,314,728	229,513	5,544,241
SCOTT	353,516	349,399	26,614	865,068	0	1,594,597	128,153	1,722,750
SHERBURNE	0	375,965	0	1,132,966	371,118	1,880,049	81,849	1,961,898
SIBLEY	0	255,325	111,998	509,803	0	877,126	4,690	881,816
STEARNS	0	1,625,376	18,230	2,897,991	47,894	4,589,491	80,867	4,670,358
STEELE	0	164,510	4,316	419,348	0	588,174	1,365	589,539
STEVENS	0	42,738	0	239,475	4,541	286,754	0	286,754
SWIFT	0	117,195	0	391,079	17,101	525,375	68	525,443
TODD	0	474,666	0	945,418	0	1,420,084	67,057	1,487,141
TRAVERSE	0	3,022	0	171,071	0	174,093	0	174,093
WABASHA	0	236,991	0	487,882	0	724,873	3,496	728,369
WADENA	0	168,712	0	206,366	0	375,078	4,525	379,603
WASECA	0	158,826	0	355,863	0	514,689	27,491	542,180
WASHINGTON	0	1,712,632	144,806	1,076,415	0	2,933,853	234,943	3,168,796
WATONWAN	0	138,108	0	279,200	0	417,308	8,876	426,184
WILKIN	0	84,496	0	200,914	0	285,410	0	285,410
WINONA	0	415,381	7,400	623,505	0	1,046,286	0	1,046,286
WRIGHT	489,413	405,534	0	2,337,208	0	3,232,155	646,429	3,878,584
YELLOW MEDICINE	0	132,737	0	475,327	0	608,064	6,032	614,096
STATEWIDE TOTAL	\$ 2,447,529	\$ 32,758,916	\$ 1,362,340	\$ 56,580,742	\$ 2,392,546	\$ 95,613,985	\$ 6,604,394	\$ 102,218,379

(1) See explanation on page 205.

(2) Crow Wing County includes a Market Value based levy of \$71,912.

**TABLE 37**  
**SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2000 <sup>1</sup>**

<u>COUNTY</u>	<u>GENERAL- NTC VOTER APPROVED</u>	<u>STATE DETERMINED GENERAL</u>	<u>GENERAL- NTC OTHER</u>	<u>COMMUNITY SERVICE- OTHER</u>	<u>GENERAL DEBT SERVICE- VOTER APPROVED</u>	<u>GENERAL DEBT SERVICE- OTHER</u>	<u>TOTAL NTC BASED S.D. LEVY</u>	<u>TOTAL MARKET VALUE BASED S.D. LEVY</u>	<u>TOTAL S.D. LEVY</u>
AITKIN	\$ 456,434	4,393,615	70,836	43,472	209,278	235,934	5,409,568	267,752	5,677,320
ANOKA	3,378,048	56,804,384	7,943,703	1,770,210	21,149,499	735,721	91,781,565	11,818,206	103,599,771
BECKER	1,424	6,275,247	273,384	159,746	2,183,638	22,352	8,915,791	556,909	9,472,700
BELTRAMI	64	5,545,473	24,007	21,877	3,845,813	169,211	9,606,446	523,371	10,129,817
BENTON	0	6,197,576	449,431	152,751	2,715,567	41,008	9,556,333	740,198	10,296,531
BIG STONE	64,746	1,131,164	210,693	37,873	551,256	1,129	1,996,861	75,393	2,072,254
BLUE EARTH	1,094,962	13,733,917	751,519	420,768	2,255,260	52,106	18,308,532	1,982,990	20,291,522
BROWN	96,027	5,364,469	523,338	150,309	1,259,012	1,337	7,394,492	574,367	7,968,859
CARLTON	5,136	5,733,104	326,527	172,705	2,124,081	128,566	8,490,120	606,253	9,096,373
CARVER	2,673,291	17,130,580	1,811,874	637,147	9,274,956	63,876	31,591,724	4,850,530	36,442,254
CASS	0	10,641,243	697,637	289,455	1,374,952	30,115	13,033,401	440,745	13,474,146
CHIPPEWA	324,437	3,068,668	278,121	95,585	1,017,748	31,634	4,816,192	311,029	5,127,221
CHISAGO	33,009	9,571,262	503,204	213,477	4,481,786	63,462	14,866,200	504,509	15,370,709
CLAY	27,611	7,796,371	844,297	241,412	2,153,906	8,026	11,071,623	1,305,837	12,377,460
CLEARWATER	189,323	2,047,199	0	70,352	568,542	0	2,875,415	0	2,875,415
COOK	98,559	2,831,203	0	0	267,789	88,046	3,285,597	0	3,285,597
COTTONWOOD	160,267	3,149,956	691,712	98,505	808,333	7,303	4,916,076	592,375	5,508,451
CROW WING	102,250	19,482,001	1,181,747	443,202	2,897,212	18,497	24,124,909	978,424	25,103,333
DAKOTA	4,276,174	90,974,209	7,570,010	2,848,891	32,828,044	1,538,695	140,036,023	23,525,442	163,561,465
DODGE	83,402	3,076,301	422,601	115,621	1,735,993	158,483	5,592,401	458,750	6,051,151
DOUGLAS	87	8,468,063	604,498	226,662	1,953,355	20,832	11,273,497	1,159,582	12,433,079
FARIBAULT	97,334	4,299,067	574,022	136,561	359,513	71,885	5,538,382	1,124,008	6,662,390
FILLMORE	262,695	3,684,463	99,274	78,051	762,296	195,003	5,081,782	383,568	5,465,350
FREEBORN	78,049	6,842,069	602,081	213,338	2,996,848	106,651	10,839,036	1,224,627	12,063,663
GOODHUE	731,083	15,367,816	839,708	458,639	5,625,414	172,488	23,195,149	483,646	23,678,795
GRANT	68,578	1,664,145	55,843	40,885	395,199	105,042	2,329,693	406,207	2,735,900
HENNEPIN	28,409,533	356,599,682	36,516,707	12,473,350	68,086,423	32,600,473	534,686,168	98,720,778	633,406,946
HOUSTON	27,562	3,132,110	252,693	113,861	753,010	116,701	4,395,937	726,148	5,122,085
HUBBARD	127,469	4,893,980	20,543	99,352	2,937,545	236,511	8,315,401	388,367	8,703,768
ISANTI	0	5,609,316	285,939	151,105	2,640,687	160,893	8,847,941	860,960	9,708,901



**TABLE 37**  
**SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2000 <sup>1</sup>**

<u>COUNTY</u>	<u>GENERAL- NTC VOTER APPROVED</u>	<u>STATE DETERMINED GENERAL</u>	<u>GENERAL- NTC OTHER</u>	<u>COMMUNITY SERVICE- OTHER</u>	<u>GENERAL DEBT SERVICE- VOTER APPROVED</u>	<u>GENERAL DEBT SERVICE- OTHER</u>	<u>TOTAL NTC BASED S.D. LEVY</u>	<u>TOTAL MARKET VALUE BASED S.D. LEVY</u>	<u>TOTAL S.D. LEVY</u>
ITASCA	\$ 161,970	12,467,379	23,519	77	2,441,675	626,302	15,720,922	1,090,026	16,810,948
JACKSON	229,718	3,621,101	194,275	107,041	410,599	109,341	4,672,075	180,378	4,852,453
KANABEC	99	2,155,861	17,242	4,940	996,959	1,778	3,176,879	102,416	3,279,295
KANDIYOHI	251,104	9,320,142	408,529	95,947	4,326,466	349,341	14,751,529	926,856	15,678,385
KITTSON	274,570	2,052,428	74,629	53,271	145,045	40,992	2,640,936	1,172,696	3,813,632
KOOCHICHING	0	2,658,944	438,167	111,663	297,984	5,024	3,511,783	244,991	3,756,774
LAC QUI PARLE	79,964	1,830,028	368,128	59,647	329,705	3,538	2,671,008	254,837	2,925,845
LAKE	1,181	2,379,144	0	0	32,709	49,123	2,462,157	292,024	2,754,181
LAKE OF WOOD	0	866,928	69,420	21,934	596,289	213	1,554,785	15,733	1,570,518
LE SUEUR	40,220	5,767,588	532,740	128,810	1,775,309	59,021	8,303,689	607,953	8,911,642
LINCOLN	5,927	1,473,987	118,663	45,849	63,113	905	1,708,444	189,285	1,897,729
LYON	1,403	5,853,578	274,653	171,842	1,037,944	90,511	7,429,931	1,004,500	8,434,431
MCLEOD	2,728	6,741,786	137,315	55,079	1,856,413	236,256	9,029,577	1,052,776	10,082,353
MAHNOMEN	1,241	640,016	9,164	4,812	269,285	0	924,518	4,310	928,828
MARSHALL	480,376	2,940,003	164,422	84,525	181,133	28,464	3,878,923	460,060	4,338,983
MARTIN	895,880	6,473,446	1,032,089	242,522	532,595	29,560	9,206,092	412,907	9,618,999
MEEKER	97,869	4,280,142	482,727	116,311	1,772,238	113,746	6,863,033	510,120	7,373,153
MILLE LACS	440	3,434,159	132,139	35,804	1,943,556	113,409	5,659,506	316,932	5,976,438
MORRISON	0	4,997,413	25,804	46,295	1,532,000	71,774	6,673,286	683,305	7,356,591
MOWER	127,613	7,091,328	701,144	249,697	1,766,447	17,714	9,953,944	956,604	10,910,548
MURRAY	31,455	2,744,333	227,778	78,924	246,839	41,339	3,370,668	493,746	3,864,414
NICOLLET	192,388	6,532,199	390,072	189,690	1,365,507	24,098	8,693,954	1,107,825	9,801,779
NOBLES	85,939	4,471,046	559,478	138,100	1,798,352	117	7,053,032	586,486	7,639,518
NORMAN	286,376	1,733,912	138,376	19,906	333,801	63,010	2,575,381	80,530	2,655,911
OLMSTED	37,287	28,860,734	9,162,932	874,511	7,309,813	307,567	46,552,844	4,832,827	51,385,671
OTTER TAIL	7,015	12,684,708	812,868	336,380	4,175,745	32,030	18,048,746	949,448	18,998,194
PENNINGTON	1,085	2,042,030	77,921	62,672	1,191,392	5,868	3,380,968	283,147	3,664,115
PINE	1,197	4,371,954	47,196	36,617	1,776,190	122,036	6,355,190	380,266	6,735,456
PIPESTONE	89,547	1,966,821	245,022	59,776	0	1,025,945	3,387,111	42,066	3,429,177
POLK	709,782	6,310,207	430,039	167,515	1,881,918	218,880	9,718,342	112,427	9,830,769

**TABLE 37**  
**SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2000 <sup>1</sup>**

<u>COUNTY</u>	<u>GENERAL- NTC VOTER APPROVED</u>	<u>STATE DETERMINED GENERAL</u>	<u>GENERAL- NTC OTHER</u>	<u>COMMUNITY SERVICE- OTHER</u>	<u>GENERAL DEBT SERVICE- VOTER APPROVED</u>	<u>GENERAL DEBT SERVICE- OTHER</u>	<u>TOTAL NTC BASED S.D. LEVY</u>	<u>TOTAL MARKET VALUE BASED S.D. LEVY</u>	<u>TOTAL S.D. LEVY</u>
POPE	\$ 24,341	2,352,520	50,933	54,688	1,067,941	29,543	3,579,965	379,786	3,959,751
RAMSEY	555,937	111,409,309	23,707,209	3,713,079	11,133,809	20,006,696	170,526,039	20,500,470	191,026,509
RED LAKE	75	672,312	97,121	24,544	214,127	8,508	1,016,687	259,458	1,276,145
REDWOOD	345,286	4,343,517	380,611	96,023	1,424,034	5,948	6,595,418	409,082	7,004,500
RENVILLE	19,830	5,377,915	436,257	178,788	589,050	10,889	6,612,728	642,987	7,255,715
RICE	31,210	11,185,761	870,688	357,822	4,248,769	292,826	16,987,076	2,075,713	19,062,789
ROCK	173,925	2,614,892	321,703	82,561	1,014,958	167,849	4,375,888	174,373	4,550,261
ROSEAU	686	2,403,010	77,222	11,843	1,472,885	1,818	3,967,463	636,512	4,603,975
ST LOUIS	3,088	29,560,447	1,625,665	507,281	3,170,305	4,722,328	39,589,114	4,005,005	43,594,119
SCOTT	1,052,472	20,626,459	798,255	628,405	8,208,216	678	31,314,486	6,170,766	37,485,252
SHERBURNE	1,620,231	21,527,104	1,254,672	453,550	8,049,205	108,740	33,013,501	2,980,175	35,993,676
SIBLEY	1,186	3,413,801	282,999	102,763	301,361	17,466	4,119,576	356,650	4,476,226
STEARNS	21,635	25,602,333	3,971,751	701,696	8,750,558	101,243	39,149,215	4,300,424	43,449,639
STEELE	106,312	8,117,881	398,660	248,856	3,385,103	83	12,256,895	1,192,800	13,449,695
STEVENS	165,353	2,094,779	295,682	76,325	582,783	5,788	3,220,711	387,220	3,607,931
SWIFT	51,937	2,329,322	251,995	66,299	746,634	15,130	3,461,318	329,729	3,791,047
TODD	2,447	2,765,520	250,446	77,388	1,467,245	89,999	4,653,045	463,506	5,116,551
TRAVERSE	300,312	1,521,083	167,640	40,193	70,568	190,637	2,290,433	269,176	2,559,609
WABASHA	20,508	3,857,704	175,072	103,214	1,230,476	188,896	5,575,870	132,812	5,708,682
WADENA	0	1,656,423	73,457	35,291	763,940	0	2,529,111	175,489	2,704,600
WASECA	92,860	4,301,123	452,294	144,788	1,899,663	27,882	6,918,611	734,654	7,653,265
WASHINGTON	467,174	54,838,599	7,083,835	1,906,597	16,659,384	3,079,654	84,035,242	15,647,687	99,682,929
WATONWAN	79,542	2,555,219	214,872	97,780	0	16,750	2,964,164	518,591	3,482,755
WILKIN	146,120	2,405,347	143,102	13,748	393,449	757	3,102,523	320,719	3,423,242
WINONA	119,266	9,001,030	124,892	264,525	2,261,198	297,794	12,068,704	418,275	12,486,979
WRIGHT	146,406	23,054,507	1,169,485	711,593	11,712,215	550,070	37,344,277	2,779,957	40,124,234
YELLOW MEDICINE	44,585	2,599,519	180,741	106,895	38,297	235,008	3,205,045	412,452	3,617,497
STATEWIDE TOTAL \$	52,554,654	\$ 1,206,459,435	\$ 126,579,663	\$ 36,381,855	\$ 313,456,146	\$ 71,142,860	\$ 1,806,574,613	\$ 241,612,916	\$ 2,048,187,529

(1) See explanation on page 206.

**TABLE 38**  
**SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2000**

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<b><u>AITKIN</u></b>				<b><u>ANOKA (continued)</u></b>			
ARROWHEAD REG DEV COMM	17,914	0	17,914	RAMSEY TIF	0	2,408,160	2,408,160
AITKIN COUNTY HRA TIF	0	90,516	90,516	SPRING LAKE PARK TIF	0	212,779	212,779
MCGREGOR TIF	0	34,297	34,297	ANDOVER TIF	0	1,055,435	1,055,435
	<u>17,914</u>	<u>124,813</u>	<u>142,727</u>	LINO LAKES TIF	0	1,044,242	1,044,242
				CENTERVILLE TIF	0	25,523	25,523
				LEXINGTON TIF	0	57,809	57,809
<b><u>ANOKA</u></b>					<u>9,748,221</u>	<u>17,168,291</u>	<u>26,916,512</u>
COON CREEK WATERSHED DIST	181,633	0	181,633	<b><u>BECKER</u></b>			
RICE CREEK WATERSHED DIST	241,044	0	241,044	BUFFALO-RED RIVER WTRSHED	49,480	0	49,480
ANOKA HRA	49,451	0	49,451	CORMORANT WATERSHED	26,278	0	26,278
BLAINE HRA	145,636	0	145,636	PELICAN WATERSHED	94,839	0	94,839
COLUMBIA HGTS HRA	71,388	0	71,388	WILD RICE WATERSHED DIST	33,537	0	33,537
COON RAPIDS HRA	366,770	0	366,770	FRAZEE TIF	0	37,253	37,253
FRIDLEY HRA	163,329	0	163,329	BECKER COUNTY EDA	194,840	0	194,840
ANOKA COUNTY HRA	379,216	0	379,216	DETROIT LAKES TIF	0	399,908	399,908
NORTH SUBURBAN HOSPITAL	257,070	0	257,070	LAKE PARK TIF	0	15,271	15,271
ANOKA REGIONAL RAILROAD	2,014,388	0	2,014,388		<u>398,974</u>	<u>452,432</u>	<u>851,406</u>
METRO COUNCIL	1,015,518	356,264	1,371,782	<b><u>BELTRAMI</u></b>			
METRO MOSQUITO CONTROL	556,038	0	556,038	RED LAKE WATERSHED DIST	35,326	0	35,326
REG TRANSIT BOARD AREA	217,406	0	217,406	ROSEAU RIVER WATERSHED	81	0	81
REG TRANSIT BOARD DIST	4,089,334	944,469	5,033,803	HEADWATERS REG DEV COMM	58,820	0	58,820
BLAINE TIF	0	1,641,219	1,641,219	BELTRAMI COUNTY HRA TIF	0	8,726	8,726
HILL TOP TIF	0	52,368	52,368	BEMIDJI TIF	0	374,000	374,000
CIRCLE PINES TIF	0	112,001	112,001	BLACKDUCK TIF	0	42,398	42,398
COON RAPIDS TIF	0	2,851,138	2,851,138		<u>94,227</u>	<u>425,124</u>	<u>519,351</u>
ANOKA TIF	0	2,326,942	2,326,942				
COLUMBIA HEIGHTS TIF	0	1,287,990	1,287,990				
FRIDLEY TIF	0	2,791,952	2,791,952				

**TABLE 38**  
**SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2000**

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<b><u>BENTON</u></b>				<b><u>BROWN</u></b>			
ST CLOUD HRA	24,143	0	24,143	BROWN COUNTY HRA	9,834	0	9,834
BENTON CO. TIF	0	15,814	15,814	REGION 9 REG DEV COMM	26,610	0	26,610
ST CLOUD METRO TRANSIT	168,517	0	168,517	NEW ULM EDA	61,030	0	61,030
FOLEY TIF	0	149,015	149,015	HANSKA TIF	0	2,964	2,964
SARTELL TIF	0	76,678	76,678	SLEEPY EYE TIF	0	48,411	48,411
ST CLOUD TIF	0	197,637	197,637	SPRINGFIELD TIF	0	62,343	62,343
SAUK RAPIDS TIF	0	1,469,725	1,469,725	NEW ULM TIF	0	776,511	776,511
	<u>192,660</u>	<u>1,908,869</u>	<u>2,101,529</u>		<u>97,474</u>	<u>890,229</u>	<u>987,703</u>
<b><u>BIG STONE</u></b>				<b><u>CARLTON</u></b>			
BOIS DE SIOUX WATERSHED	20,846	0	20,846	MOOSE LAKE HOSPITAL DIST	34,061	0	34,061
UPPER MN RIVER WATERSHED	79,300	0	79,300	ARROWHEAD REG DEV COMM	26,372	0	26,372
UPPER MINN VALLEY RDC	16,759	0	16,759	MOOSE LAKE-WINDEMERE AREA	2,898	0	2,898
ORTONVILLE TIF	0	17,942	17,942	MOOSE LAKE FIRE PROTECTIO	98,609	0	98,609
	<u>116,905</u>	<u>17,942</u>	<u>134,847</u>	BARNUM TIF	0	10,796	10,796
<b><u>BLUE EARTH</u></b>				<b><u>CARVER</u></b>			
REGION 9 REG DEV COMM	66,346	0	66,346	CLOQUET TIF	0	1,060,797	1,060,797
GOOD THUNDER TIF	0	13,073	13,073	MOOSE LAKE TIF	0	33,712	33,712
LAKE CRYSTAL TIF	0	87,678	87,678		<u>161,940</u>	<u>1,105,305</u>	<u>1,267,245</u>
MADISON LAKE TIF	0	33,270	33,270				
MANKATO TIF	0	2,081,514	2,081,514	BUFFALO CREEK WATERSHED	288	0	288
MAPLETON TIF	0	13,847	13,847	LOWER MN RIVER WATERSHED	5,433	0	5,433
VERNON CENTER TIF	0	451	451	MINNEHAHA CREEK WATERSHED	48,523	0	48,523
CO ECON DEV DIST TIF	0	23,505	23,505	RILEY-PURGATORY WATERSHED	106,811	0	106,811
EAGLE LAKE TIF	0	7,682	7,682	CARVER CO HRA	369,092	0	369,092
AMBOY TIF	0	2,421	2,421	COLOGNE TIF	0	10,997	10,997
ST CLAIR TIF	0	82,803	82,803	METRO COUNCIL	187,833	211,782	399,615
	<u>66,346</u>	<u>2,346,244</u>	<u>2,412,590</u>	METRO MOSQUITO CONTROL	117,779	0	117,779

**TABLE 38**  
**SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2000**

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<b><u>CARVER (continued)</u></b>				<b><u>CHISAGO</u></b>			
REG TRANSIT BOARD AREA	89,123	0	89,123	EAST CENTRAL REG DEV COMM	56,729	0	56,729
REG TRANSIT BOARD DIST	149,990	218,502	368,492	CHISAGO COUNTY HRA TIF	0	27,357	27,357
CHANHASSEN TIF	0	6,895,917	6,895,917	RUSH CITY TIF	0	376,195	376,195
CHASKA TIF	0	6,180,459	6,180,459	NORTH BRANCH TIF	0	69,238	69,238
WACONIA TIF	0	515,365	515,365	TAYLORS FALLS TIF	0	17,822	17,822
WATERTOWN TIF	0	82,836	82,836	CHISAGO CITY TIF	0	182,504	182,504
CARVER TIF	0	14,400	14,400	LINDSTROM TIF	0	36,176	36,176
VICTORIA TIF	0	37,747	37,747		<u>56,729</u>	<u>709,292</u>	<u>766,021</u>
	<u>1,074,872</u>	<u>14,168,005</u>	<u>15,242,877</u>				
<b><u>CASS</u></b>				<b><u>CLAY</u></b>			
REGION 5 REG DEV COMM	43,209	0	43,209	BUFFALO-RED RIVER WTRSHED	511,756	0	511,756
CASS LAKE TIF	0	9,770	9,770	WILD RICE WATERSHED DIST	55,288	0	55,288
PILLAGER TIF	0	42,839	42,839	BARNESVILLE TIF	0	37,571	37,571
WALKER TIF	0	167,687	167,687	GLYNDON TIF	0	12,854	12,854
CASS CO HRA TIF	0	15,241	15,241	HAWLEY TIF	0	10,151	10,151
PINE RIVER TIF	0	28,792	28,792	MOORHEAD TIF	0	881,919	881,919
	<u>43,209</u>	<u>264,329</u>	<u>307,538</u>	DILWORTH TIF	0	20,834	20,834
					<u>567,044</u>	<u>963,329</u>	<u>1,530,373</u>
<b><u>CHIPPEWA</u></b>				<b><u>CLEARWATER</u></b>			
CHIPPEWA CO. HRA	17,365	0	17,365	RED LAKE WATERSHED DIST	110,944	0	110,944
UPPER MINN VALLEY RDC	42,992	0	42,992	WILD RICE WATERSHED DIST	10,088	0	10,088
CLARA CITY TIF	0	42,492	42,492	HEADWATERS REG DEV COMM	24,923	0	24,923
MONTEVIDEO EDA	17,263	0	17,263	BAGLEY TIF	0	12,344	12,344
GRANITE FALLS TIF	0	16,648	16,648		<u>145,955</u>	<u>12,344</u>	<u>158,299</u>
MONTEVIDEO TIF	0	64,808	64,808				
MAYNARD TIF	0	36,179	36,179				
	<u>77,620</u>	<u>160,127</u>	<u>237,747</u>				

**TABLE 38**  
**SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2000**

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<b>COOK</b>				<b>CROW WING (continued)</b>			
NORTH SHORE HOSPITAL DIST	299,666	0	299,666	MANHATTAN BEACH TIF	0	14,035	14,035
ARROWHEAD REG DEV COMM	12,934	0	12,934	DEERWOOD TIF	0	45,591	45,591
ECONOMIC DEVELOPMENT AUTH	97,185	0	97,185	CROSBY TIF	0	21,414	21,414
COOK CO/GRAND MARAIS EDA	0	119,367	119,367	GARRISON TIF	0	37,620	37,620
	<u>409,785</u>	<u>119,367</u>	<u>529,152</u>	BREEZY POINT TIF	0	178,435	178,435
					<u>278,070</u>	<u>1,051,487</u>	<u>1,329,557</u>
<b>COTTONWOOD</b>				<b>DAKOTA</b>			
HERON LAKE WATERSHED DIST	1,764	0	1,764	LOWER MN RIVER WATERSHED	29,409	0	29,409
REGION 8 REG DEV COMM	18,392	0	18,392	DAKOTA COUNTY HRA	2,193,470	0	2,193,470
COTTONWOOD CO EDA TIF	0	194,002	194,002	HASTINGS HRA	89,953	0	89,953
MOUNTAIN LAKE TIF	0	26,608	26,608	NORTHFIELD HRA	5,396	0	5,396
WINDOM TIF	0	184,686	184,686	SOUTH ST PAUL HRA	71,658	0	71,658
	<u>20,156</u>	<u>405,296</u>	<u>425,452</u>	LILYDALE TIF	0	4,737	4,737
				METRO COUNCIL	1,012,990	1,140,946	2,153,936
<b>CROW WING</b>				METRO MOSQUITO CONTROL	874,370	0	874,370
THIRTY LAKES WATERSHED	107,114	0	107,114	REG TRANSIT BOARD AREA	219,938	0	219,938
BRAINERD HRA	41,868	0	41,868	REG TRANSIT BOARD DIST	2,684,829	1,691,722	4,376,551
BRAINERD ANNEX HRA	371	0	371	DAKOTA COUNTY REGIONAL RR	117,555	0	117,555
CROW WING COUNTY HRA	44,095	0	44,095	FARMINGTON TIF	0	1,098,878	1,098,878
PEQUOT LAKES HRA	4,505	0	4,505	HASTINGS TIF	0	276,010	276,010
CUYUNA RANGE HOSP DIST	0	119,720	119,720	MENDOTA HEIGHTS TIF	0	1,824,238	1,824,238
REGION 5 REG DEV COMM	80,117	0	80,117	ROSEMOUNT TIF	0	683,878	683,878
JENKINS CITY TIF	0	51,531	51,531	SO ST PAUL TIF	0	1,419,585	1,419,585
BAXTER TIF	0	128,252	128,252	APPLE VALLEY TIF	0	1,206,821	1,206,821
BRAINERD TIF	0	161,938	161,938	BURNSVILLE TIF	0	4,294,042	4,294,042
CROSS LAKE TIF	0	47,149	47,149	INVER GROVE HEIGHTS TIF	0	2,435,539	2,435,539
IRONTON TIF	0	15,069	15,069	DAKOTA COUNTY HRA TIF	0	582,078	582,078
NISSWA TIF	0	178,282	178,282				
PEQUOT LAKES TIF	0	39,016	39,016				
CROW WING HRA TIF	0	13,435	13,435				

**TABLE 38**  
**SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2000**

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<b>DAKOTA (continued)</b>				<b>FILLMORE (continued)</b>			
LAKEVILLE TIF	0	1,588,378	1,588,378	SPRING VALLEY TIF	0	16,800	16,800
EAGAN TIF	0	231,975	231,975	HARMONY TIF	0	92,572	92,572
	7,299,568	18,478,827	25,778,395	WYKOFF TIF	0	10,009	10,009
				LANESBORO TIF	0	7,163	7,163
<b>DODGE</b>					0	492,470	492,470
DODGE CENTER TIF	0	359,071	359,071	<b>FREEBORN</b>			
HAYFIELD TIF	0	38,214	38,214	TURTLE CREEK WATERSHED	4,542	0	4,542
KASSON TIF	0	95,474	95,474	FREEBORN CO. TIF	0	99,951	99,951
CLAREMONT TIF	0	139,228	139,228	ALBERT LEA TIF	0	353,933	353,933
	0	631,987	631,987		4,542	453,884	458,426
<b>DOUGLAS</b>				<b>GOODHUE</b>			
SAUK RIVER WATERSHED	6,462	0	6,462	BEAR VALLEY WATERSHED	2,256	0	2,256
DOUGLAS CO HRA	110,020	0	110,020	BELLE CREEK WATERSHED	5,036	0	5,036
ALEXANDRIA TIF	0	376,950	376,950	RED WING HRA	133,108	0	133,108
OSAKIS TIF	0	22,886	22,886	SE MN MULTI COUNTY HRA	124,097	0	124,097
BRANDON TIF	0	17,533	17,533	CANNON FALLS HOSP DIST	0	24,295	24,295
DOUGLAS CO HRA TIF	0	50,550	50,550	SE MN MULTI CO HRA TIF	0	69,821	69,821
	116,482	467,919	584,401	WANAMINGO TIF	0	31,493	31,493
<b>FAIRBAULT</b>				KENYON TIF	0	111,092	111,092
REGION 9 REG DEV COMM	20,142	0	20,142	PINE ISLAND TIF	0	324,297	324,297
BLUE EARTH TIF	0	344,959	344,959	CANNON FALLS TIF	0	514,943	514,943
WELLS TIF	0	80,891	80,891	RED WING TIF	0	1,156,555	1,156,555
WINNEBAGO TIF	0	87,412	87,412	ZUMBROTA TIF	0	301,416	301,416
FROST TIF	0	10,749	10,749	LAKE CITY TIF	0	13,819	13,819
KIESTER TIF	0	9,887	9,887		264,497	2,547,731	2,812,228
	20,142	533,898	554,040	<b>GRANT</b>			
<b>FILLMORE</b>				BOIS DE SIOUX WATERSHED	109,326	0	109,326
FOUNTAIN TIF	0	14,736	14,736	GRANT COUNTY HRA	25,009	0	25,009
CHATFIELD TIF	0	9,840	9,840	ASHBY TIF	0	1,784	1,784
RUSHFORD TIF	0	148,589	148,589	BARRETT TIF	0	22,407	22,407
PRESTON TIF	0	192,761	192,761				

**TABLE 38**  
**SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2000**

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<b>GRANT (continued)</b>				<b>HENNEPIN (continued)</b>			
ELBOW LAKE TIF	0	11,641	11,641	PARK MUSEUM	4,633,457	0	4,633,457
HOFFMAN TIF	0	11,041	11,041	CHAMPLIN EDA	93,867	0	93,867
GRANT COUNTY HRA TIF	0	14,407	14,407	MPLS TEACHERS RETIRE FUND	1,531,335	0	1,531,335
	134,335	61,280	195,615	BROOKLYN PARK EDA	315,321	0	315,321
				CHANHASSEN TIF	0	807,789	807,789
<b>HENNEPIN</b>				BROOKLYN PARK TIF	0	10,571,002	10,571,002
RICE CREEK WATERSHED DIST	6,879	0	6,879	BLOOMINGTON HRA TIF	0	15,565,849	15,565,849
NINE MILE CREEK WATERSHED	1,069,025	0	1,069,025	EDEN PRAIRIE TIF	0	359,509	359,509
LOWER MN RIVER WATERSHED	82,546	0	82,546	EDINA TIF	0	8,626,184	8,626,184
MINNEHAHA CREEK WATERSHED	1,407,578	0	1,407,578	MAPLE PLAIN TIF	0	510,546	510,546
RILEY-PURGATORY WATERSHED	656,527	0	656,527	PLYMOUTH TIF	0	424,189	424,189
BLOOMINGTON HRA	808,796	0	808,796	GOLDEN VALLEY TIF	0	5,947,629	5,947,629
BROOKLYN CENTER HRA	119,264	0	119,264	CRYSTAL TIF	0	1,558,119	1,558,119
CRYSTAL HRA	79,277	0	79,277	HOPKINS TIF	0	2,297,231	2,297,231
MOUND HRA	12,958	0	12,958	LONG LAKE TIF	0	285,944	285,944
MINNEAPOLIS HRA	837,225	0	837,225	MINNETONKA TIF	0	3,340,157	3,340,157
PLYMOUTH HRA	412,999	0	412,999	MAPLE GROVE TIF	0	4,620,412	4,620,412
MAPLE GROVE HRA	132,835	0	132,835	RICHFIELD TIF	0	4,979,597	4,979,597
RICHFIELD HRA	119,311	0	119,311	NEW HOPE TIF	0	1,106,585	1,106,585
ST ANTHONY HRA	8,973	0	8,973	ROBBINSDALE TIF	0	1,462,310	1,462,310
ST. BONIFACIUS TIF	0	23,138	23,138	ST LOUIS PARK TIF	0	5,556,424	5,556,424
METRO COUNCIL	6,192,559	2,281,982	8,474,541	ST ANTHONY TIF	0	518,752	518,752
METRO MOSQUITO CONTROL	3,422,973	0	3,422,973	WAYZATA TIF	0	1,837,529	1,837,529
REG TRANSIT BOARD AREA	148,670	0	148,670	BROOKLYN CENTER TIF	0	3,257,589	3,257,589
REG TRANSIT BOARD DIST	33,161,966	8,249,341	41,411,307	MINNEAPOLIS TIF	0	68,895,151	68,895,151
HENN REG SUBURB PARK DIST	8,283,193	2,682,457	10,965,650	MOUND TIF	0	173,218	173,218
HENN CO REG RAILRD AUTH	4,135,970	0	4,135,970	ROGERS TIF	0	1,654,242	1,654,242



**TABLE 38**  
**SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2000**

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<b><u>HENNEPIN (continued)</u></b>				<b><u>ITASCA</u></b>			
MEDINA TIF	0	64,320	64,320	ITASCA CO. HRA	49,848	0	49,848
CHAMPLIN TIF	0	2,991,907	2,991,907	GRAND RAPIDS HRA	41,823	0	41,823
OSSEO TIF	0	405,097	405,097	NORTH ITASCA HOSPITAL	197,344	146,224	343,568
CORCORAN TIF	0	183,665	183,665	ARROWHEAD REG DEV COMM	59,341	0	59,341
SPRING PARK TIF	0	180,870	180,870	COLERAINE TIF	0	22,809	22,809
DAYTON TIF	0	179,870	179,870	COHASSET TIF	0	298,637	298,637
	<u>67,673,504</u>	<u>161,598,604</u>	<u>229,272,108</u>	ITASCA CO REGIONAL RR	50,080	0	50,080
				GRAND RAPIDS TIF	0	939,416	939,416
				LAPRAIRIE TIF	0	76,805	76,805
				NASHWAUK TIF	0	2,019	2,019
				ITASCA CO HRA TIF	0	73,627	73,627
					<u>398,436</u>	<u>1,559,537</u>	<u>1,957,973</u>
<b><u>HOUSTON</u></b>				<b><u>JACKSON</u></b>			
CROOKED CREEK WATERSHED	14,523	0	14,523	HERON LAKE WATERSHED DIST	42,990	0	42,990
LA CRESCENT TIF	0	46,089	46,089	REGION 8 REG DEV COMM	21,177	0	21,177
CALEDONIA TIF	0	67,984	67,984	SHOREWOOD ACRES SANITARY	1,112	0	1,112
HOUSTON TIF	0	16,689	16,689	JACKSON TIF	0	232,473	232,473
	<u>14,523</u>	<u>130,762</u>	<u>145,285</u>	JACKSON CO HRA TIF	0	15,331	15,331
				LAKEFIELD TIF	0	49,343	49,343
					<u>65,279</u>	<u>297,147</u>	<u>362,426</u>
<b><u>HUBBARD</u></b>				<b><u>KANABEC</u></b>			
HEADWATERS REG DEV COMM	55,774	0	55,774	EAST CENTRAL REG DEV COMM	13,081	0	13,081
PARK RAPIDS TIF	0	548,684	548,684	MORA TIF	0	145,191	145,191
	<u>55,774</u>	<u>548,684</u>	<u>604,458</u>	OGILVIE TIF	0	24,494	24,494
					<u>13,081</u>	<u>169,685</u>	<u>182,766</u>
<b><u>ISANTI</u></b>							
EAST CENTRAL REG DEV COMM	33,785	0	33,785				
CAMBRIDGE TIF	0	475,200	475,200				
ISANTI TIF	0	36,129	36,129				
BRAHAM TIF	0	27,947	27,947				
	<u>33,785</u>	<u>539,276</u>	<u>573,061</u>				

**TABLE 38**  
**SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2000**

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<b><u>KANDIYOHI</u></b>				<b><u>LAKE</u></b>			
BUFFALO CREEK WATERSHED	946	0	946	ARROWHEAD REG DEV COMM	9,987	0	9,987
NO FORK-CROW RIVER WTRSHD	6,648	0	6,648	ST LOUIS CO REGIONAL RR	31,667	0	31,667
WILLMAR HRA	65,336	0	65,336	EAST LAKE MED CLINIC DIST	39,393	0	39,393
KANDIYOHI COUNTY HRA	90,051	0	90,051	LAKE COUNTY HRA TIF	0	372,322	372,322
REGION 6E REG DEV COMM	56,068	0	56,068	TWO HARBORS TIF	0	159,890	159,890
SPICER TIF	0	245,918	245,918		81,047	532,212	613,259
NEW LONDON TIF	0	152,791	152,791	<b><u>LAKE OF WOODS</u></b>			
WILLMAR TIF	0	319,306	319,306	ROSEAU RIVER WATERSHED	72	0	72
	219,049	718,015	937,064	HEADWATERS REG DEV COMM	9,329	0	9,329
<b><u>KITTSON</u></b>					9,401	0	9,401
JOE RIVER WATERSHED DIST	22,441	0	22,441	<b><u>LE SUEUR</u></b>			
ROSEAU RIVER WATERSHED	719	0	719	REGION 9 REG DEV COMM	26,406	0	26,406
TWO RIVERS WATERSHED DIST	95,976	0	95,976	LE CENTER TIF	0	82,639	82,639
REGION 1 REG DEV COMM	11,998	0	11,998	LE SUEUR TIF	0	223,641	223,641
HALLOCK TIF	0	9,800	9,800	ELYSIAN TIF	0	44	44
	131,134	9,800	140,934	WATERVILLE TIF	0	18,523	18,523
<b><u>KOOCHICHING</u></b>				MONTGOMERY TIF	0	232,627	232,627
RED LAKE WATERSHED DIST	3,428	0	3,428		26,406	557,474	583,880
NORTH ITASCA HOSPITAL	6,280	4,654	10,934	<b><u>LINCOLN</u></b>			
ARROWHEAD REG DEV COMM	13,444	0	13,444	LAC QUI PARLE-YELLOW BANK	7,743	0	7,743
INTERNATIONAL FALLS TIF	0	25,918	25,918	YELLOW MEDICINE RIVER	22,196	0	22,196
	23,152	30,572	53,724	LINCOLN COUNTY HRA	8,918	0	8,918
<b><u>LAC QUI PARLE</u></b>				REGION 8 REG DEV COMM	10,045	0	10,045
LAC QUI PARLE-YELLOW BANK	64,864	0	64,864		48,902	0	48,902
DAWSON AREA HOSPITAL	42,277	0	42,277				
UPPER MINN VALLEY RDC	27,839	0	27,839				
DAWSON TIF	0	11,677	11,677				
MADISON TIF	0	1,674	1,674				
	134,980	13,351	148,331				

**TABLE 38**  
**SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2000**

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<b><u>LYON</u></b>				<b><u>MARSHALL (continued)</u></b>			
YELLOW MEDICINE RIVER	28,367	0	28,367	TWO RIVERS WATERSHED DIST	2,095	0	2,095
REGION 8 REG DEV COMM	32,786	0	32,786	REGION 1 REG DEV COMM	17,019	0	17,019
COTTONWOOD TIF	0	13,123	13,123	ARGYLE TIF	0	6,859	6,859
MARSHALL TIF	0	1,466,536	1,466,536	WARREN TIF	0	7,041	7,041
	<u>61,153</u>	<u>1,479,659</u>	<u>1,540,812</u>		<u>216,044</u>	<u>13,900</u>	<u>229,944</u>
<b><u>MCLEOD</u></b>				<b><u>MARTIN</u></b>			
BUFFALO CREEK WATERSHED	35,597	0	35,597	REGION 9 REG DEV COMM	30,169	0	30,169
HIGH ISLAND WATERSHED	10,756	0	10,756	TRUMAN TIF	0	10,007	10,007
REGION 6E REG DEV COMM	38,761	0	38,761	FAIRMONT TIF	0	432,195	432,195
LESTER PRAIRIE TIF	0	29,940	29,940	WELCOME TIF	0	36,336	36,336
GLENCOE TIF	0	525,930	525,930		<u>30,169</u>	<u>478,538</u>	<u>508,707</u>
WINSTED TIF	0	87,167	87,167				
HUTCHINSON TIF	0	637,018	637,018	<b><u>MEEKER</u></b>			
PLATO TIF	0	30,554	30,554	NO FORK-CROW RIVER WTRSHD	9,872	0	9,872
	<u>85,114</u>	<u>1,310,609</u>	<u>1,395,723</u>	CLEARWATER RIVER WTRSHED	4,456	0	4,456
<b><u>MAHNOMEN</u></b>				SAUK RIVER WATERSHED	1,666	0	1,666
RED LAKE WATERSHED DIST	598	0	598	REGION 6E REG DEV COMM	25,187	0	25,187
SANDHILL WATERSHED DIST	2,268	0	2,268	COSMOS TIF	0	11,860	11,860
WILD RICE WATERSHED DIST	76,020	0	76,020	LITCHFIELD TIF	0	177,115	177,115
HEADWATERS REG DEV COMM	9,389	0	9,389	WATKINS TIF	0	17,718	17,718
MAHNOMEN TIF	0	24,639	24,639	EDEN VALLEY TIF	0	4,375	4,375
WAUBUN TIF	0	13,643	13,643		<u>41,181</u>	<u>211,068</u>	<u>252,249</u>
	<u>88,275</u>	<u>38,282</u>	<u>126,557</u>	<b><u>MILLE LACS</u></b>			
<b><u>MARSHALL</u></b>				EAST CENTRAL REG DEV COMM	21,542	0	21,542
MIDDLE RIVER-SNAKE RIVER	176,735	0	176,735	WAHKON TIF	0	4,558	4,558
RED LAKE WATERSHED DIST	19,765	0	19,765	PRINCETON TIF	0	270,778	270,778
ROSEAU RIVER WATERSHED	430	0	430	MILACA TIF	0	111,580	111,580
				MILLE LACS CO HRA TIF	0	57,037	57,037

<b>TABLE 38</b> <b>SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE</b> <b>TAXES PAYABLE 2000</b>
--

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<b><u>MILLE LACS (continued)</u></b>				<b><u>MURRAY</u></b>			
ISLE TIF	0	43,665	43,665	HERON LAKE WATERSHED DIST	9,368	0	9,368
ONAMIA TIF	0	55,868	55,868	REGION 8 REG DEV COMM	15,080	0	15,080
KATHIO TIF	0	43,176	43,176	SLAYTON TIF	0	36,248	36,248
	<u>21,542</u>	<u>586,662</u>	<u>608,204</u>		<u>24,448</u>	<u>36,248</u>	<u>60,696</u>
<b><u>MORRISON</u></b>				<b><u>NICOLLET</u></b>			
SOUTH TWO RIVER WTRSHED	551	0	551	REGION 9 REG DEV COMM	31,434	0	31,434
LITTLE FALLS HRA	25,166	0	25,166	NORTH MANKATO TIF	0	26,599	26,599
REGION 5 REG DEV COMM	21,306	0	21,306	NICOLLET TIF	0	19,032	19,032
RURAL DEV FINANCE AUTH	46,118	0	46,118	LAFAYETTE TIF	0	20,662	20,662
LITTLE FALLS TIF	0	567,727	567,727	ST PETER TIF	0	215,839	215,839
ROYALTON TIF	0	4,430	4,430		<u>31,434</u>	<u>282,132</u>	<u>313,566</u>
PIERZ TIF	0	55,863	55,863	<b><u>NOBLES</u></b>			
MOTLEY TIF	0	42,366	42,366	KANARANZI-LITTLE ROCK WS	45,002	0	45,002
	<u>93,141</u>	<u>670,386</u>	<u>763,527</u>	HERON LAKE WATERSHED DIST	48,659	0	48,659
<b><u>MOWER</u></b>				OKABENA-CHEDA WATERSHED	40,029	0	40,029
TURTLE CREEK WATERSHED	10,303	0	10,303	WORTHINGTON HRA	38,507	0	38,507
AUSTIN HRA	97,197	0	97,197	REGION 8 REG DEV COMM	26,432	0	26,432
MOWER COUNTY HRA	96,890	0	96,890	WORTHINGTON TIF	0	796,889	796,889
LEROY CITY TIF	0	2,099	2,099	ADRIAN TIF	0	14,192	14,192
ELKTON TIF	0	242	242		<u>198,629</u>	<u>811,081</u>	<u>1,009,710</u>
ROSE CREEK TIF	0	925	925	<b><u>NORMAN</u></b>			
RACINE TIF	0	2,735	2,735	SANDHILL WATERSHED DIST	2,386	0	2,386
AUSTIN TIF	0	474,605	474,605	WILD RICE WATERSHED DIST	175,654	0	175,654
DEXTER TIF	0	13,429	13,429	REGION 1 REG DEV COMM	10,009	0	10,009
GRAND MEADOW TIF	0	6,257	6,257	HALSTAD TIF	0	11,904	11,904
LYLE TIF	0	5,932	5,932		<u>188,049</u>	<u>11,904</u>	<u>199,953</u>
MAPLEVIEW TIF	0	3,172	3,172				
	<u>204,390</u>	<u>509,396</u>	<u>713,786</u>				

<b>TABLE 38</b>
<b>SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE</b>
<b>TAXES PAYABLE 2000</b>

	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
<b><u>OLMSTED</u></b>				<b><u>PINE</u></b>			
ROCHESTER TIF	0	4,021,055	4,021,055	MOOSE LAKE HOSPITAL DIST	21,593	0	21,593
STEWARTVILLE TIF	0	312,740	312,740	NORTH PINE CO HOSPITAL	224,990	0	224,990
BYRON TIF	0	132,172	132,172	EAST CENTRAL REG DEV COMM	28,995	0	28,995
CHATFIELD TIF	0	21,943	21,943	MOOSE LAKE-WINDEMERE AREA	8,106	0	8,106
	0	4,487,910	4,487,910	SANDSTONE TIF	0	5,439	5,439
				HINCKLEY TIF	0	311,485	311,485
<b><u>OTTER TAIL</u></b>				PINE CITY TIF	0	47,760	47,760
BUFFALO-RED RIVER WTRSHED	5,109	0	5,109		283,684	364,684	648,368
PELICAN WATERSHED	107	0	107	<b><u>PIPESTONE</u></b>			
BOIS DE SIOUX WATERSHED	12,679	0	12,679	REGION 8 REG DEV COMM	10,757	0	10,757
FERGUS FALLS HRA	51,171	0	51,171	PIPESTONE TIF	0	233,021	233,021
PERHAM HRA	10,453	0	10,453	EDGERTON TIF	0	20,099	20,099
WADENA HRA	71	0	71		10,757	253,120	263,877
PELICAN VALLEY HEALTH	0	58,020	58,020	<b><u>POLK</u></b>			
PERHAM HOSPITAL DIST	0	114,513	114,513	MIDDLE RIVER-SNAKE RIVER	47,309	0	47,309
VERGAS TIF	0	7,056	7,056	RED LAKE WATERSHED DIST	287,764	0	287,764
PARKERS PRAIRIE TIF	0	7,836	7,836	SANDHILL WATERSHED DIST	94,684	0	94,684
FERGUS FALLS TIF	0	792,517	792,517	WILD RICE WATERSHED DIST	4,139	0	4,139
PELICAN RAPIDS TIF	0	312,910	312,910	REGION 1 REG DEV COMM	35,525	0	35,525
PERHAM TIF	0	336,644	336,644	HUNTSVILLE TIF	0	7,446	7,446
HENNING TIF	0	35,289	35,289	POLK COUNTY AMBULANCE	101,385	0	101,385
NEW YORK MILLS TIF	0	34,980	34,980	CROOKSTON TIF	0	419,491	419,491
OTTERTAIL TIF	0	22	22	EAST GRAND FORKS TIF	0	252,418	252,418
	79,590	1,699,787	1,779,377	GULLY TIF	0	3,530	3,530
				FOSSTON TIF	0	96,129	96,129
<b><u>PENNINGTON</u></b>					570,806	779,014	1,349,820
MIDDLE RIVER-SNAKE RIVER	2,558	0	2,558				
RED LAKE WATERSHED DIST	104,915	0	104,915				
REGION 1 REG DEV COMM	9,959	0	9,959				
	117,432	0	117,432				

**TABLE 38**  
**SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2000**

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<b>POPE</b>				<b>RAMSEY (continued)</b>			
NO FORK-CROW RIVER WTRSHD	5,843	0	5,843	SHOREVIEW TIF	0	1,617,138	1,617,138
SAUK RIVER WATERSHED	1,490	0	1,490	ARDEN HILLS TIF	0	604,852	604,852
GLACIAL RIDGE HOSPITAL	170,312	0	170,312	WHITE BEAR TWP TIF	0	1,189,892	1,189,892
WESTERN POPE CO HOSPITAL	220,252	0	220,252		<u>17,907,051</u>	<u>47,154,197</u>	<u>65,061,248</u>
STARBUCK TIF	0	36,752	36,752				
GLENWOOD TIF	0	85,618	85,618	<b>RED LAKE</b>			
	<u>397,897</u>	<u>122,370</u>	<u>520,267</u>	RED LAKE WATERSHED DIST	43,679	0	43,679
				REGION 1 REG DEV COMM	4,087	0	4,087
<b>RAMSEY</b>				BROOKS TIF	0	13,400	13,400
RAMSEY-WASHINGTON METRO	1,229,082	65,478	1,294,560	RED LAKE FALLS TIF	0	37,813	37,813
RICE CREEK WATERSHED DIST	532,845	0	532,845		<u>47,766</u>	<u>51,213</u>	<u>98,979</u>
VALLEY BRANCH WATERSHED	19,076	0	19,076				
CAPITOL REGION WATERSHED	570,185	0	570,185	<b>REDWOOD</b>			
BLAINE HRA	2,612	0	2,612	REGION 8 REG DEV COMM	24,826	0	24,826
ST ANTHONY HRA	3,777	0	3,777	REDWOOD FALLS TIF	0	248,665	248,665
ST PAUL HRA	628,539	0	628,539	WABASSO TIF	0	18,985	18,985
NORTH SUBURBAN HOSPITAL	28,434	0	28,434	MORGAN TIF	0	7,175	7,175
METRO COUNCIL	1,812,525	840,461	2,652,986		<u>24,826</u>	<u>274,825</u>	<u>299,651</u>
METRO MOSQUITO CONTROL	1,076,747	0	1,076,747				
REG TRANSIT BOARD DIST	12,003,229	2,709,814	14,713,043	<b>RENVILLE</b>			
ST PAUL PORT AUTHORITY	0	586,284	586,284	BUFFALO CREEK WATERSHED	26,607	0	26,607
ST PAUL TIF	0	21,304,714	21,304,714	HIGH ISLAND WATERSHED	6,400	0	6,400
NORTH ST PAUL TIF	0	261,704	261,704	OLIVIA HRA	10,094	0	10,094
FALCON HEIGHTS TIF	0	213,336	213,336	REGION 6E REG DEV COMM	31,880	0	31,880
ROSEVILLE TIF	0	8,453,800	8,453,800	BUFFALO LAKE TIF	0	83,494	83,494
NEW BRIGHTON TIF	0	2,878,239	2,878,239	SACRED HEART TIF	0	3,724	3,724
WHITE BEAR LAKE TIF	0	1,339,413	1,339,413	BIRD ISLAND TIF	0	51,315	51,315
ST ANTHONY TIF	0	564,881	564,881	OLIVIA TIF	0	217,806	217,806
VADNAIS HEIGHTS TIF	0	1,583,478	1,583,478	HECTOR TIF	0	4,755	4,755
MAPLEWOOD TIF	0	500,729	500,729	RENVILLE TIF	0	343,204	343,204
LAUDERDALE TIF	0	201,951	201,951		<u>74,981</u>	<u>704,298</u>	<u>779,279</u>
MOUNDVIEW TIF	0	2,049,618	2,049,618				
LITTLE CANADA TIF	0	188,415	188,415				

<b>TABLE 38</b>
<b>SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE</b>
<b>TAXES PAYABLE 2000</b>

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<b><u>RICE</u></b>				<b><u>ST. LOUIS</u></b>			
FARIBAULT HRA	63,643	0	63,643	DULUTH HRA	314,785	0	314,785
NORTHFIELD HRA	73,217	0	73,217	HIBBING HRA	45,291	0	45,291
RICE COUNTY HOSP DIST #1	86,821	0	86,821	MT IRON HRA	9,821	0	9,821
FARIBAULT EDA	60,026	0	60,026	ST LOUIS CO HRA	161,570	0	161,570
NORTHFIELD TIF	0	286,910	286,910	VIRGINIA HRA	22,001	0	22,001
FARIBAULT TIF	0	1,104,812	1,104,812	COOK COMMUNITY HOSPITAL	180,183	0	180,183
DUNDAS TIF	0	186,289	186,289	ARROWHEAD REG DEV COMM	154,415	0	154,415
	283,707	1,578,011	1,861,718	CHISHOLM TIF	0	12,224	12,224
				ORR TIF	0	23,799	23,799
<b><u>ROCK</u></b>				COOK TIF	0	9,003	9,003
KANARANZI-LITTLE ROCK WS	2,920	0	2,920	BUHL TIF	0	28,036	28,036
REGION 8 REG DEV COMM	13,459	0	13,459	TOWER TIF	0	10,959	10,959
LUVERNE TIF	0	375,670	375,670	CRANE LAKE WATER-SANITARY	14,932	0	14,932
HILLS TIF	0	4,075	4,075	ST LOUIS REGIONAL RR	465,031	0	465,031
	16,379	379,745	396,124	FLOODWOOD AREA AMBULANCE	24,995	0	24,995
				MT IRON TIF	0	199,584	199,584
<b><u>ROSEAU</u></b>				DULUTH TIF	0	9,293,899	9,293,899
RED LAKE WATERSHED DIST	44	0	44	EVELETH TIF	0	45,405	45,405
ROSEAU RIVER WATERSHED	124,904	0	124,904	PROCTOR TIF	0	168,250	168,250
TWO RIVERS WATERSHED DIST	29,688	0	29,688	VIRGINIA HRA TIF	0	535,458	535,458
REGION 1 REG DEV COMM	14,237	0	14,237	AURORA TIF	0	11,751	11,751
ROSEAU TIF	0	106,859	106,859	HIBBING TIF	0	221,105	221,105
WARROAD TIF	0	136,030	136,030	ELY TIF	0	119,717	119,717
	168,873	242,889	411,762	HOYT LAKES TIF	0	2,346	2,346
				JOINT EAST RANGE EDA TIF	0	59,762	59,762

**TABLE 38**  
**SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2000**

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<b><u>ST. LOUIS (continued)</u></b>				<b><u>SHERBURNE (continued)</u></b>			
HERMANTOWN TIF	0	196,995	196,995	ZIMMERMAN TIF	0	126,577	126,577
BIWABIK TIF	0	66,304	66,304		583,285	1,535,936	2,119,221
	<u>1,393,024</u>	<u>11,004,597</u>	<u>12,397,621</u>				
<b><u>SCOTT</u></b>				<b><u>SIBLEY</u></b>			
PRIOR LAKE-SPRING LAKE WS	322,665	0	322,665	BUFFALO CREEK WATERSHED	1,213	0	1,213
LOWER MN RIVER WATERSHED	44,149	0	44,149	HIGH ISLAND WATERSHED	41,880	0	41,880
SCOTT COUNTY HRA	491,790	0	491,790	REGION 9 REG DEV COMM	16,119	0	16,119
REGION 9 REG DEV COMM	2,958	0	2,958	GAYLORD TIF	0	264,991	264,991
METRO COUNCIL	351,252	129,378	480,630	ARLINGTON TIF	0	50,248	50,248
METRO MOSQUITO CONTROL	195,031	0	195,031	HENDERSON TIF	0	32,837	32,837
REG TRANSIT BOARD AREA	81,485	0	81,485	WINTHROP TIF	0	155,799	155,799
REG TRANSIT BOARD DIST	468,473	328,298	796,771	GIBBON TIF	0	17,390	17,390
NEW PRAGUE CITY TIF	0	178,672	178,672		<u>59,212</u>	<u>521,265</u>	<u>580,477</u>
JORDAN TIF	0	307,242	307,242	<b><u>STEARNS</u></b>			
SHAKOPEE TIF	0	1,341,151	1,341,151	NO FORK-CROW RIVER WTRSHD	99,134	0	99,134
SAVAGE TIF	0	1,957,076	1,957,076	CLEARWATER RIVER WTRSHD	8,645	0	8,645
PRIOR LAKE TIF	0	260,042	260,042	SAUK RIVER WATERSHED	206,814	0	206,814
BELLE PLAINE TIF	0	381,403	381,403	SOUTH TWO RIVER WTRSHD	35,057	0	35,057
	<u>1,957,803</u>	<u>4,883,262</u>	<u>6,841,065</u>	ST CLOUD HRA	196,769	0	196,769
<b><u>SHERBURNE</u></b>				STEARNS COUNTY HRA	237,080	0	237,080
ELK RIVER HRA	96,288	0	96,288	GLACIAL RIDGE HOSPITAL	8,062	0	8,062
ST CLOUD HRA	12,690	0	12,690	ST JOSEPH CITY TIF	0	492	492
MONTICELLO-BIG LAKE HOSP	186,075	5,054	191,129	ST MARTIN TIF	0	20,164	20,164
SHERBURNE COUNTY TIF	0	26,102	26,102	HOLDINGFORD TIF	0	6,132	6,132
BECKER ECON DEV DIST	118,237	0	118,237	RICHMOND TIF	0	14,696	14,696
ELK RIVER ECON DEV DIST	128,912	0	128,912	MEIRE GROVE TIF	0	10,524	10,524
ST CLOUD MET TRANS ANNEX	41,083	0	41,083	ST CLOUD METRO TRANSIT	763,775	0	763,775
BECKER TIF	0	952,030	952,030	KIMBALL TIF	0	14,589	14,589
BIG LAKE TIF	0	256,681	256,681	BROOTEN TIF	0	101,419	101,419
ELK RIVER TIF	0	169,492	169,492	COLD SPRING TIF	0	82,384	82,384
				SARTELL TIF	0	20,329	20,329
				ST CLOUD TIF	0	3,365,733	3,365,733



**TABLE 38**  
**SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2000**

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<b><u>STEARNS (continued)</u></b>				<b><u>SWIFT</u></b>			
ALBANY TIF	0	214,573	214,573	UPPER MN RIVER WATERSHED	5,208	0	5,208
EDEN VALLEY TIF	0	7,939	7,939	UPPER MINN VALLEY RDC	31,392	0	31,392
STEARNS COUNTY HRA TIF	0	147,723	147,723	TORNING TIF	0	282,160	282,160
WAITE PARK TIF	0	1,277,884	1,277,884	APPLETON TIF	0	46,910	46,910
SAUK CENTRE TIF	0	592,772	592,772	BENSON TIF	0	272,033	272,033
MELROSE TIF	0	49,886	49,886		36,600	601,103	637,703
PAYNESVILLE TIF	0	94,537	94,537				
AVON TIF	0	317,331	317,331	<b><u>TODD</u></b>			
	1,555,336	6,339,107	7,894,443	SAUK RIVER WATERSHED	12,403	0	12,403
				REGION 5 REG DEV COMM	12,282	0	12,282
<b><u>STEELE</u></b>				CLARISSA TIF	0	6,991	6,991
OWATONNA HRA	68,571	0	68,571	OSAKIS TIF	0	22,955	22,955
MEDFORD TIF	0	11,619	11,619	LONG PRAIRIE TIF	0	225,390	225,390
BLOOMING PRAIRIE TIF	0	3,505	3,505	STAPLES TIF	0	17,659	17,659
OWATONNA TIF	0	470,537	470,537	BROWERVILLE TIF	0	48,084	48,084
	68,571	485,661	554,232		24,685	321,079	345,764
<b><u>STEVENS</u></b>				<b><u>TRAVERSE</u></b>			
BOIS DE SIOUX WATERSHED	31,837	0	31,837	BOIS DE SIOUX WATERSHED	143,817	0	143,817
UPPER MN RIVER WATERSHED	508	0	508	UPPER MN RIVER WATERSHED	8,357	0	8,357
STEVENS COUNTY HRA	45,512	0	45,512	WHEATON TIF	0	3,923	3,923
MORRIS HRA	17,066	0	17,066		152,174	3,923	156,097
DONNELLY TIF	0	300	300				
MORRIS TIF	0	270,293	270,293				
CHOKIO TIF	0	3,064	3,064				
	94,923	273,657	368,580				

**TABLE 38**  
**SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2000**

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<b><u>WABASHA</u></b>				<b><u>WASHINGTON(continued)</u></b>			
BEAR VALLEY WATERSHED	3,336	0	3,336	VALLEY BRANCH WATERSHED	503,830	243,259	747,088
SE MN MULTI COUNTY HRA	93,844	0	93,844	BROWNS CREEK WATERSHD DST	394,298	0	394,298
KELLOGG TIF	0	2,408	2,408	HASTINGS HRA	282	0	282
ELGIN TIF	0	1,380	1,380	WASHINGTON COUNTY HRA	1,177,893	0	1,177,893
LAKE CITY TIF	0	252,643	252,643	HUGO TIF	0	64,983	64,983
PLAINVIEW TIF	0	69,728	69,728	METRO COUNCIL	930,076	342,660	1,272,736
WABASHA TIF	0	220,713	220,713	METRO MOSQUITO CONTROL	515,519	0	515,519
MAZEPPA TIF	0	11,388	11,388	REG TRANSIT BOARD AREA	176,100	0	176,100
	<u>97,180</u>	<u>558,260</u>	<u>655,440</u>	REG TRANSIT BOARD DIST	3,830,421	928,882	4,759,303
				WASHINGTON CO REGIONAL RR	174,389	0	174,389
<b><u>WADENA</u></b>				FOREST LAKE TIF	0	863,089	863,089
WADENA HRA	4,748	0	4,748	WASHINGTON CO TIF	0	765,262	765,262
REGION 5 REG DEV COMM	7,121	0	7,121	MAHTOMEDI TIF	0	355,437	355,437
SEBEKA TIF	0	12,949	12,949	WOODBURY TIF	0	170,888	170,888
STAPLES TIF	0	36	36	ST PAUL PARK TIF	0	355,591	355,591
WADENA TIF	0	73,886	73,886	STILLWATER TIF	0	1,919,302	1,919,302
MENAHGA TIF	0	10,014	10,014	NEWPORT TIF	0	539,822	539,822
VERNDALE TIF	0	24,469	24,469	COTTAGE GROVE TIF	0	341,733	341,733
	<u>11,869</u>	<u>121,354</u>	<u>133,223</u>	OAKDALE TIF	0	3,096,745	3,096,745
				BAYPORT TIF	0	183,007	183,007
<b><u>WASECA</u></b>				AFTON TIF	0	4,202	4,202
REGION 9 REG DEV COMM	20,207	0	20,207	LANDFALL TIF	0	97,049	97,049
WASECA TIF	0	50,381	50,381		<u>9,395,315</u>	<u>10,334,534</u>	<u>19,729,847</u>
WALDORF TIF	0	1,869	1,869	<b><u>WATONWAN</u></b>			
	<u>20,207</u>	<u>52,250</u>	<u>72,457</u>	REGION 9 REG DEV COMM	12,927	0	12,927
				BUTTERFIELD TIF	0	7,230	7,230
<b><u>WASHINGTON</u></b>				MADELIA TIF	0	52,014	52,014
CARNELIAN-MARINE WTRSHED	75,035	0	75,035		<u>12,927</u>	<u>59,244</u>	<u>72,171</u>
SOUTH WASHINGTON WATERSHD	1,141,040	44,191	1,185,230				
RAMSEY-WASHINGTON METRO	345,989	18,432	364,421				
RICE CREEK WATERSHED DIST	130,443	0	130,443				

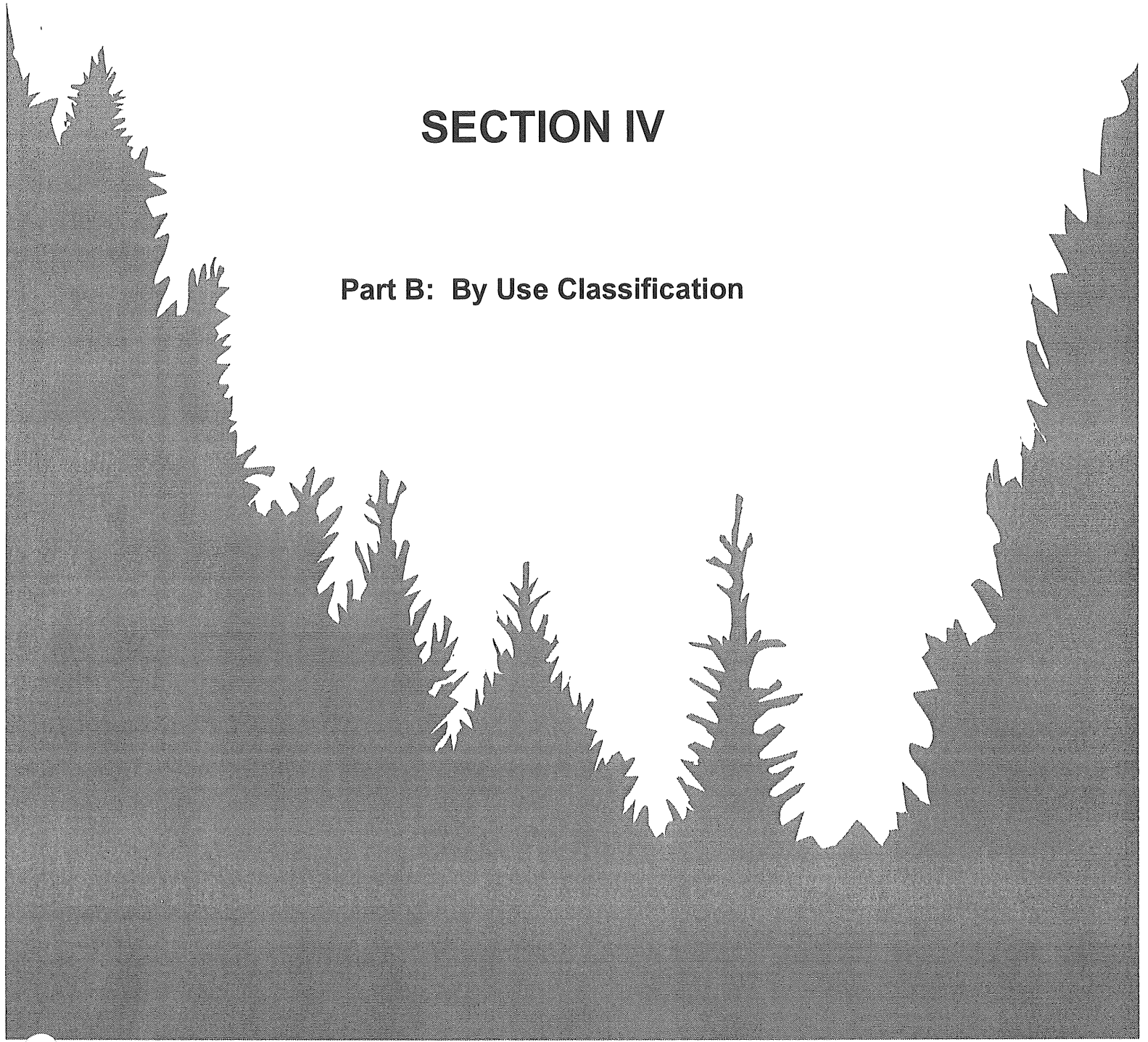
**TABLE 38**  
**SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE**  
**TAXES PAYABLE 2000**

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<b><u>WILKIN</u></b>				<b><u>WRIGHT (CONTINUED)</u></b>			
BUFFALO-RED RIVER WTRSHED	31,940	0	31,940	HOWARD LAKE TIF	0	149,496	149,496
BOIS DE SIOUX WATERSHED	68,786	0	68,786	ST MICHAEL TIF	0	18,735	18,735
BRECKENRIDGE TIF	0	95,355	95,355		472,215	3,071,653	3,543,868
	100,726	95,355	196,081				
<b><u>WINONA</u></b>				<b><u>YELLOW MEDICINE</u></b>			
STOCKTON-ROLLINGSTONE WS	3,445	0	3,445	LAC QUI PARLE-YELLOW BANK	16,939	0	16,939
SE MN MULTI COUNTY HRA	108,958	0	108,958	YELLOW MEDICINE RIVER	23,506	0	23,506
STOCKTON TIF	0	3,831	3,831	UPPER MINN VALLEY RDC	49,118	0	49,118
WINONA PORT AUTHORITY	0	28,158	28,158	GRANITE FALLS TIF	0	176,913	176,913
WINONA PORT AUTH TIF	0	980,828	980,828	CLARKSFIELD TIF	0	18,117	18,117
ST CHARLES TIF	0	79,036	79,036	CANBY TIF	0	19,168	19,168
GOODVIEW TIF	0	109,696	109,696		89,563	214,198	303,761
LEWISTON TIF	0	60,254	60,254				
	112,403	1,261,803	1,374,206	<b><u>STATEWIDE TOTAL</u></b>	127,841,454	338,936,113	466,777,567
<b><u>WRIGHT</u></b>							
CLEARWATER RIVER WTRSHED	23,571	0	23,571				
MONTICELLO-BIG LAKE HOSP	448,644	0	448,644				
ALBERTVILLE TIF	0	76,736	76,736				
MONTICELLO TIF	0	686,319	686,319				
DELANO TIF	0	171,107	171,107				
BUFFALO TIF	0	1,227,058	1,227,058				
COKATO TIF	0	151,342	151,342				
ANNANDALE TIF	0	294,133	294,133				
MONTROSE TIF	0	23,488	23,488				
ROCKFORD TIF	0	186,517	186,517				
MAPLE LAKE TIF	0	86,722	86,722				



# **SECTION IV**

## **Part B: By Use Classification**



# ESTIMATED DISTRIBUTION OF THE GROSS TAX PAYABLE IN 2000 BY USE CLASS STATEWIDE

Total = \$5,140,495,654

## Real Property

## Personal Property

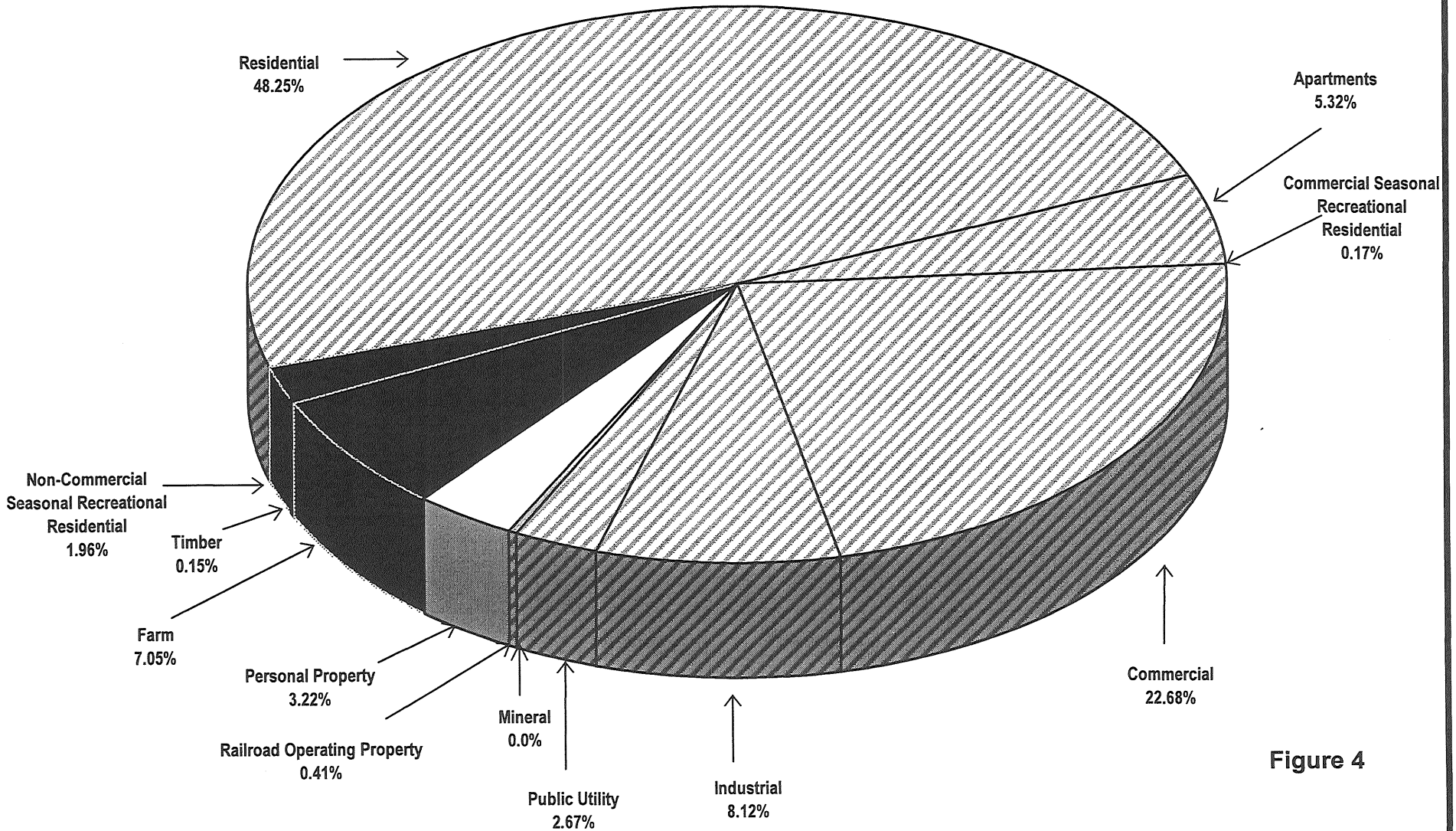
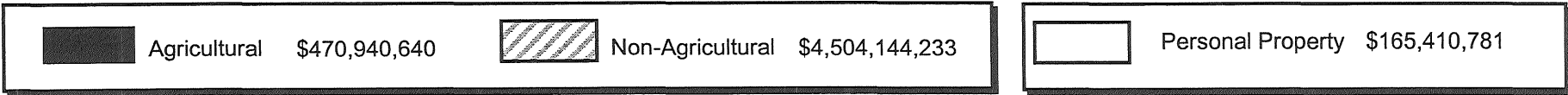


Figure 4

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

**TABLE 39**  
**ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2000**

	<u>AITKIN</u>	<u>ANOKA</u>	<u>BECKER</u>	<u>BELTRAMI</u>	<u>BENTON</u>	<u>BIG STONE</u>
<b>AGRICULTURAL</b>						
Farm						
Homestead	1,017,820	1,302,996	2,371,688	1,160,217	2,227,090	1,542,093
Non-homestead	344,221	501,776	1,041,797	318,133	388,933	1,042,545
Total	1,362,041	1,804,772	3,413,485	1,478,350	2,616,023	2,584,638
Timber	675,056	5,326	280,448	316,575	47,394	0
Seas/Rec. Residential	5,880,347	178,791	4,181,900	1,774,446	148,965	221,617
Total Agricultural	7,917,444	1,988,889	7,875,833	3,569,371	2,812,382	2,806,255
<b>NON-AGRICULTURAL</b>						
Residential						
Homestead	4,793,691	145,410,341	8,727,409	9,473,184	9,577,485	1,060,960
Non-homestead	204,890	6,703,637	863,551	1,107,339	702,411	106,755
Total	4,998,581	152,113,978	9,590,960	10,580,523	10,279,896	1,167,715
Apartments	165,216	12,619,018	441,768	877,715	2,940,609	64,109
Seas/Rec. Commercial	98,452	260,486	319,518	281,910	28,368	7,263
Commercial Land & Buildings	863,909	43,753,363	3,209,529	5,107,809	4,358,318	356,015
Industrial Land & Buildings	114,308	30,766,170	777,081	418,610	3,421,470	35,525
Public Utility	114,173	976,607	231,069	540,022	660,740	128,407
Mineral	0	0	0	0	0	0
Railroad Operating Property	71,495	899,748	256,451	116,278	274,791	134,490
Total Non-Agricultural	6,428,651	241,389,370	14,826,376	17,922,867	21,964,192	1,903,729
TOTAL REAL PROPERTY	14,346,095	243,378,259	22,702,209	21,492,238	24,776,574	4,709,984
TOTAL PERSONAL PROPERTY	366,827	7,787,738	517,580	2,447,533	1,222,410	193,975
TOTAL REAL & PERS. PROPERTY	14,712,922	251,165,997	23,219,789	23,939,771	25,998,984	4,903,959
	<u>BLUE EARTH</u>	<u>BROWN</u>	<u>CARLTON</u>	<u>CARVER</u>	<u>CASS</u>	<u>CHIPPEWA</u>
<b>AGRICULTURAL</b>						
Farm						
Homestead	5,602,337	3,735,409	1,099,167	3,397,882	652,572	3,016,706
Non-homestead	3,124,335	1,935,389	152,725	952,017	176,250	2,130,245
Total	8,726,672	5,670,798	1,251,892	4,349,899	828,822	5,146,951
Timber	0	0	347,772	0	331,150	0
Seas/Rec. Residential	73,786	0	707,052	127,802	10,292,537	991
Total Agricultural	8,800,458	5,670,798	2,306,716	4,477,701	11,452,509	5,147,942
<b>NON-AGRICULTURAL</b>						
Residential						
Homestead	15,949,018	8,017,908	11,014,513	56,860,404	9,227,230	3,131,256
Non-homestead	1,364,419	539,058	652,295	3,211,209	716,660	279,060
Total	17,313,437	8,556,966	11,666,808	60,071,613	9,943,890	3,410,316
Apartments	3,083,215	462,483	375,109	2,065,345	179,358	193,554
Seas/Rec. Commercial	9,323	3,616	16,178	70,533	1,073,382	0
Commercial Land & Buildings	12,728,843	3,262,744	2,115,607	11,635,653	2,585,824	1,496,045
Industrial Land & Buildings	2,608,923	1,670,269	3,966,912	11,458,996	5,423	591,118
Public Utility	1,572,656	54,795	2,175,439	581,698	542,396	525,736
Mineral	0	0	0	0	0	0
Railroad Operating Property	152,157	57,008	402,331	41,171	158,603	101,015
Total Non-Agricultural	37,468,554	14,067,881	20,718,384	85,925,009	14,508,102	6,317,784
TOTAL REAL PROPERTY	46,269,012	19,738,679	23,025,100	90,402,710	25,960,611	11,465,726
TOTAL PERSONAL PROPERTY	1,190,497	167,951	2,666,451	1,791,553	1,905,592	399,176
TOTAL REAL & PERS. PROPERTY	47,459,509	19,906,630	25,691,551	92,194,263	27,866,203	11,864,902

**TABLE 39**  
**ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2000**

	<u>CHISAGO</u>	<u>CLAY</u>	<u>CLEARWATER</u>	<u>COOK</u>	<u>COTTONWOOD</u>	<u>CROW WING</u>
<b>AGRICULTURAL</b>						
Farm						
Homestead	3,525,030	3,559,963	853,688	16,073	3,291,128	913,409
Non-homestead	542,364	3,279,565	238,361	829	2,982,047	117,820
Total	4,067,394	6,839,528	1,092,049	16,902	6,273,175	1,031,229
Timber	1,717	2,531	84,511	69,428	0	693,194
Seas/Rec. Residential	777,745	44,047	234,437	3,787,577	6,555	14,806,845
Total Agricultural	4,846,856	6,886,106	1,410,997	3,873,907	6,279,730	16,531,268
<b>NON-AGRICULTURAL</b>						
Residential						
Homestead	19,841,351	14,608,674	1,055,187	2,464,055	2,298,440	19,440,619
Non-homestead	1,427,801	848,468	118,002	169,446	261,135	1,644,746
Total	21,269,152	15,457,142	1,173,189	2,633,501	2,559,575	21,085,365
Apartments	861,607	2,158,555	82,631	64,274	151,573	917,813
Seas/Rec. Commercial	92,099	23,905	5,478	397,647	0	1,062,615
Commercial Land & Buildings	3,663,497	5,476,246	435,125	665,343	931,540	10,079,361
Industrial Land & Buildings	770,255	1,651,569	64,232	0	760,414	757,525
Public Utility	968,066	59,412	3,096,594	38,652	51,751	451,721
Mineral	0	0	0	0	0	1,678
Railroad Operating Property	20,092	648,624	74,150	8,725	41,376	211,772
Total Non-Agricultural	27,644,768	25,475,453	4,931,399	3,808,142	4,496,229	34,567,850
TOTAL REAL PROPERTY	32,491,624	32,361,559	6,342,396	7,682,049	10,775,959	51,099,118
TOTAL PERSONAL PROPERTY	1,984,171	738,592	1,746,970	175,523	1,202,869	1,199,971
TOTAL REAL & PERS. PROPERTY	34,475,795	33,100,151	8,089,366	7,857,572	11,978,828	52,299,089
<b>AGRICULTURAL</b>						
Farm						
Homestead	3,593,395	3,533,268	1,839,848	4,423,987	4,149,411	4,454,683
Non-homestead	1,654,841	1,631,648	547,438	3,991,817	1,882,935	2,721,480
Total	5,248,236	5,164,916	2,387,286	8,415,804	6,032,346	7,176,163
Timber	0	0	15,171	0	3,625	0
Seas/Rec. Residential	54,167	0	3,651,485	19,591	66,871	4,089
Total Agricultural	5,302,403	5,164,916	6,053,942	8,435,395	6,102,842	7,180,252
<b>NON-AGRICULTURAL</b>						
Residential						
Homestead	206,049,692	5,398,162	11,579,122	2,796,958	4,161,222	8,253,909
Non-homestead	9,214,988	379,750	1,018,395	308,561	512,936	574,800
Total	215,264,680	5,777,912	12,597,517	3,105,519	4,674,158	8,828,709
Apartments	24,572,809	221,608	908,253	157,147	313,203	509,616
Seas/Rec. Commercial	267,348	3,683	276,171	6,387	14,880	20,219
Commercial Land & Buildings	84,772,734	1,096,273	5,505,459	931,638	1,854,574	2,984,335
Industrial Land & Buildings	32,881,735	801,529	678,300	1,191,195	298,511	1,771,755
Public Utility	9,497,216	54,334	380,662	110,136	121,901	371,925
Mineral	0	0	0	0	0	0
Railroad Operating Property	550,784	24,046	37,590	161,568	0	180,097
Total Non-Agricultural	367,807,306	7,979,385	20,383,952	5,663,590	7,277,227	14,666,656
TOTAL REAL PROPERTY	373,109,709	13,144,301	26,437,894	14,098,985	13,380,069	21,846,908
TOTAL PERSONAL PROPERTY	10,958,040	429,189	491,929	311,885	490,218	1,485,911
TOTAL REAL & PERS. PROPERTY	384,067,749	13,573,490	26,929,823	14,410,870	13,870,287	23,332,819
<b>AGRICULTURAL</b>						
Farm						
Homestead	3,593,395	3,533,268	1,839,848	4,423,987	4,149,411	4,454,683
Non-homestead	1,654,841	1,631,648	547,438	3,991,817	1,882,935	2,721,480
Total	5,248,236	5,164,916	2,387,286	8,415,804	6,032,346	7,176,163
Timber	0	0	15,171	0	3,625	0
Seas/Rec. Residential	54,167	0	3,651,485	19,591	66,871	4,089
Total Agricultural	5,302,403	5,164,916	6,053,942	8,435,395	6,102,842	7,180,252
<b>NON-AGRICULTURAL</b>						
Residential						
Homestead	206,049,692	5,398,162	11,579,122	2,796,958	4,161,222	8,253,909
Non-homestead	9,214,988	379,750	1,018,395	308,561	512,936	574,800
Total	215,264,680	5,777,912	12,597,517	3,105,519	4,674,158	8,828,709
Apartments	24,572,809	221,608	908,253	157,147	313,203	509,616
Seas/Rec. Commercial	267,348	3,683	276,171	6,387	14,880	20,219
Commercial Land & Buildings	84,772,734	1,096,273	5,505,459	931,638	1,854,574	2,984,335
Industrial Land & Buildings	32,881,735	801,529	678,300	1,191,195	298,511	1,771,755
Public Utility	9,497,216	54,334	380,662	110,136	121,901	371,925
Mineral	0	0	0	0	0	0
Railroad Operating Property	550,784	24,046	37,590	161,568	0	180,097
Total Non-Agricultural	367,807,306	7,979,385	20,383,952	5,663,590	7,277,227	14,666,656
TOTAL REAL PROPERTY	373,109,709	13,144,301	26,437,894	14,098,985	13,380,069	21,846,908
TOTAL PERSONAL PROPERTY	10,958,040	429,189	491,929	311,885	490,218	1,485,911
TOTAL REAL & PERS. PROPERTY	384,067,749	13,573,490	26,929,823	14,410,870	13,870,287	23,332,819



**TABLE 39**  
**ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2000**

	<u>GOODHUE</u>	<u>GRANT</u>	<u>HENNEPIN</u>	<u>HOUSTON</u>	<u>HUBBARD</u>	<u>ISANTI</u>
<b>AGRICULTURAL</b>						
Farm						
Homestead	5,913,126	1,948,421	2,522,464	2,285,057	654,167	3,333,733
Non-homestead	2,085,093	1,654,210	1,668,630	539,908	293,250	519,127
Total	7,998,219	3,602,631	4,191,094	2,824,965	947,417	3,852,860
Timber	31,873	0	0	586	268,501	23,104
Seas/Rec. Residential	198,441	181,912	306,574	100,711	4,264,247	453,359
Total Agricultural	8,228,533	3,784,543	4,497,668	2,926,262	5,480,165	4,329,323
<b>NON-AGRICULTURAL</b>						
Residential						
Homestead	17,263,778	1,191,511	775,623,700	5,933,785	5,724,830	12,045,148
Non-homestead	1,317,727	152,894	51,660,205	564,758	452,954	820,428
Total	18,581,505	1,344,405	827,283,905	6,498,543	6,177,784	12,865,576
Apartments	1,377,050	93,332	125,009,133	292,998	175,927	737,160
Seas/Rec. Commercial	89,972	14,477	199,684	17,793	424,062	49,872
Commercial Land & Buildings	6,296,936	620,817	542,715,723	1,385,983	1,705,581	3,636,655
Industrial Land & Buildings	3,348,248	0	192,723,208	132,330	1,115,156	382,546
Public Utility	17,815,464	39,475	12,151,007	109,340	205,467	298,500
Mineral	0	0	0	0	0	0
Railroad Operating Property	101,842	84,665	3,108,456	38,816	23,888	106,949
Total Non-Agricultural	47,611,017	2,197,171	1,703,191,116	8,475,803	9,827,865	18,077,258
TOTAL REAL PROPERTY	55,839,550	5,981,714	1,707,688,784	11,402,065	15,308,030	22,406,581
TOTAL PERSONAL PROPERTY	1,165,103	346,980	38,615,501	503,542	1,090,784	622,305
TOTAL REAL & PERS. PROPERTY	57,004,653	6,328,694	1,746,304,285	11,905,607	16,398,814	23,028,886
	<u>ITASCA</u>	<u>JACKSON</u>	<u>KANABEC</u>	<u>KANDIYOHI</u>	<u>KITTSOON</u>	<u>KOOCHICHINGO</u>
<b>AGRICULTURAL</b>						
Farm						
Homestead	546,246	3,815,357	1,595,333	4,083,049	1,143,690	300,174
Non-homestead	64,469	3,586,408	325,916	2,633,368	1,667,959	95,690
Total	610,715	7,401,765	1,921,249	6,716,417	2,811,649	395,864
Timber	658,987	0	103,553	13,476	2,948	103,707
Seas/Rec. Residential	4,600,190	41,857	773,701	2,344,722	46,601	446,341
Total Agricultural	5,869,892	7,443,622	2,798,503	9,074,615	2,861,198	945,912
<b>NON-AGRICULTURAL</b>						
Residential						
Homestead	15,465,992	1,734,564	3,756,577	14,739,986	540,236	2,853,042
Non-homestead	1,042,885	232,227	446,197	1,252,127	90,829	235,141
Total	16,508,877	1,966,791	4,202,774	15,992,113	631,065	3,088,183
Apartments	653,050	107,819	190,821	1,354,402	70,344	110,232
Seas/Rec. Commercial	366,000	6,873	29,990	103,219	882	26,562
Commercial Land & Buildings	4,884,192	937,228	1,045,491	6,005,282	234,652	931,355
Industrial Land & Buildings	3,117,734	553,999	353,372	1,636,994	4,668	2,238,508
Public Utility	13,759,104	183,108	4,503	133,672	1,177,877	274,198
Mineral	17,146	0	0	0	0	0
Railroad Operating Property	358,093	49,779	23,287	310,331	129,328	260,067
Total Non-Agricultural	39,664,196	3,805,597	5,850,238	25,536,013	2,248,816	6,929,105
TOTAL REAL PROPERTY	45,534,088	11,249,219	8,648,741	34,610,628	5,110,014	7,875,017
TOTAL PERSONAL PROPERTY	3,507,928	505,321	107,214	677,431	1,666,826	396,116
TOTAL REAL & PERS. PROPERTY	49,042,016	11,754,540	8,755,955	35,288,059	6,776,840	8,271,133

**TABLE 39**  
**ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2000**

	<u>LAC QUI PARLE</u>	<u>LAKE</u>	<u>LAKE OF THE WOODS</u>	<u>LE SUEUR</u>	<u>LINCOLN</u>	<u>LYON</u>
<b>AGRICULTURAL</b>						
Farm						
Homestead	2,305,324	8,616	277,765	3,110,869	1,171,581	2,761,327
Non-homestead	1,821,242	524	145,944	1,149,400	926,587	1,987,718
Total	4,126,566	9,140	423,709	4,260,269	2,098,168	4,749,045
Timber	0	777,457	156,229	0	0	0
Seas/Rec. Residential	4,167	1,596,128	643,771	813,432	86,621	715
Total Agricultural	4,130,733	2,382,725	1,223,709	5,073,701	2,184,789	4,749,760
<b>NON-AGRICULTURAL</b>						
Residential						
Homestead	1,044,324	3,941,433	1,037,400	9,331,739	861,436	6,301,615
Non-homestead	126,916	466,069	81,095	633,679	101,467	557,556
Total	1,171,240	4,407,502	1,118,495	9,965,418	962,903	6,859,171
Apartments	59,423	93,013	25,788	389,856	43,968	1,214,679
Seas/Rec. Commercial	4,516	147,609	169,705	92,874	5,473	3,290
Commercial Land & Buildings	288,501	1,110,627	376,058	1,642,958	230,194	3,208,455
Industrial Land & Buildings	431,680	250,448	182,807	1,613,794	64,498	2,496,556
Public Utility	44,247	169,041	54,015	161,059	274,407	644,356
Mineral	0	0	0	0	0	0
Railroad Operating Property	88,764	374,898	40,907	85,365	20,884	144,004
Total Non-Agricultural	2,088,371	6,553,138	1,967,775	13,951,324	1,602,327	14,570,511
TOTAL REAL PROPERTY	6,219,104	8,935,863	3,191,484	19,025,025	3,787,116	19,320,271
TOTAL PERSONAL PROPERTY	271,393	253,757	71,602	559,506	1,579,734	1,021,464
TOTAL REAL & PERS. PROPERTY	6,490,497	9,189,620	3,263,086	19,584,531	5,366,850	20,341,735
	<u>MAHNOMEN</u>	<u>MARSHALL</u>	<u>MARTIN</u>	<u>MCLEOD</u>	<u>MEEKER</u>	<u>MILLE LACS</u>
<b>AGRICULTURAL</b>						
Farm						
Homestead	915,933	1,703,205	3,869,116	3,436,671	3,210,649	1,571,538
Non-homestead	616,152	2,361,675	4,245,692	1,277,292	1,486,598	213,159
Total	1,532,085	4,064,880	8,114,808	4,713,963	4,697,247	1,784,697
Timber	61,626	26,153	0	0	0	33,235
Seas/Rec. Residential	265,954	44,700	17,616	12,503	946,494	1,977,497
Total Agricultural	1,859,665	4,135,733	8,132,424	4,726,466	5,643,741	3,795,429
<b>NON-AGRICULTURAL</b>						
Residential						
Homestead	770,777	1,011,527	4,473,745	13,332,368	6,709,618	7,295,754
Non-homestead	83,069	105,402	460,253	602,375	541,149	707,425
Total	853,846	1,116,929	4,933,998	13,934,743	7,250,767	8,003,179
Apartments	47,064	73,688	264,603	1,313,359	280,229	496,985
Seas/Rec. Commercial	15,272	154	8,455	23,476	6,914	167,608
Commercial Land & Buildings	872,273	489,720	2,303,294	4,247,929	1,402,381	2,048,912
Industrial Land & Buildings	0	4,204	842,937	2,559,293	748,038	444,545
Public Utility	33,882	703,421	1,003,399	55,615	79,620	302,492
Mineral	0	0	0	0	0	0
Railroad Operating Property	40,843	120,299	103,878	30,435	125,742	0
Total Non-Agricultural	1,863,180	2,508,415	9,460,564	22,164,850	9,893,691	11,463,721
TOTAL REAL PROPERTY	3,722,845	6,644,148	17,592,988	26,891,316	15,537,432	15,259,150
TOTAL PERSONAL PROPERTY	192,515	2,019,606	1,297,854	293,824	524,595	727,639
TOTAL REAL & PERS. PROPERTY	3,915,360	8,663,754	18,890,842	27,185,140	16,062,027	15,986,789

**TABLE 39**  
**ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2000**

	<u>MORRISON</u>	<u>MOWER</u>	<u>MURRAY</u>	<u>NICOLLET</u>	<u>NOBLES</u>	<u>NORMAN</u>
<b>AGRICULTURAL</b>						
Farm						
Homestead	3,512,867	4,490,042	2,511,872	3,692,139	3,559,335	1,977,913
Non-homestead	488,820	2,629,563	2,523,133	1,543,271	3,534,803	2,171,704
Total	4,001,687	7,119,605	5,035,005	5,235,410	7,094,138	4,149,617
Timber	33,131	0	0	9,158	0	2,482
Seas/Rec. Residential	1,840,263	8,886	301,611	24,543	10,242	279
Total Agricultural	5,875,081	7,128,491	5,336,616	5,269,111	7,104,380	4,152,378
<b>NON-AGRICULTURAL</b>						
Residential						
Homestead	7,546,469	8,765,445	1,500,417	10,001,147	4,468,982	1,141,178
Non-homestead	562,839	479,959	145,169	762,991	483,469	137,093
Total	8,109,308	9,245,404	1,645,586	10,764,138	4,952,451	1,278,271
Apartments	533,362	618,817	66,054	837,914	565,814	77,433
Seas/Rec. Commercial	54,259	21,177	3,924	16,465	12,213	730
Commercial Land & Buildings	2,807,266	3,074,369	472,522	2,269,744	2,456,193	465,404
Industrial Land & Buildings	652,130	1,714,153	144,635	2,554,365	1,322,832	0
Public Utility	697,009	201,582	188	122,664	47,219	197,173
Mineral	0	0	0	0	0	0
Railroad Operating Property	223,661	53,843	0	0	65,825	76,934
Total Non-Agricultural	13,076,995	14,929,345	2,332,909	16,565,290	9,422,547	2,095,945
TOTAL REAL PROPERTY	18,952,076	22,057,836	7,669,525	21,834,401	16,526,927	6,248,323
TOTAL PERSONAL PROPERTY	1,098,327	686,393	586,604	411,975	257,039	139,892
TOTAL REAL & PERS. PROPERTY	20,050,403	22,744,229	8,256,129	22,246,376	16,783,966	6,388,215
<b>AGRICULTURAL</b>						
	<u>OLMSTED</u>	<u>OTTER TAIL</u>	<u>PENNINGTON</u>	<u>PINE</u>	<u>PIPESTONE</u>	<u>POLK</u>
Farm						
Homestead	5,239,854	4,382,755	973,230	2,111,315	1,798,110	4,012,140
Non-homestead	1,598,238	1,930,731	606,725	416,489	1,734,317	6,314,658
Total	6,838,092	6,313,486	1,579,955	2,527,804	3,532,427	10,326,798
Timber	0	254,590	1,785	95,913	0	0
Seas/Rec. Residential	50,668	7,633,024	3,452	2,777,289	3,817	717,909
Total Agricultural	6,888,760	14,201,100	1,585,192	5,401,006	3,536,244	11,044,707
<b>NON-AGRICULTURAL</b>						
Residential						
Homestead	56,757,883	14,236,619	3,280,353	5,908,864	1,992,284	7,032,421
Non-homestead	3,571,267	1,121,154	257,748	783,125	241,186	643,030
Total	60,329,150	15,357,773	3,538,101	6,691,989	2,233,470	7,675,451
Apartments	5,426,089	1,087,442	292,996	344,890	103,984	705,616
Seas/Rec. Commercial	17,600	405,151	3,228	65,781	674	7,084
Commercial Land & Buildings	35,427,420	5,305,297	1,621,082	3,044,723	952,531	3,201,248
Industrial Land & Buildings	4,012,158	1,000,779	359,840	134,594	548,224	1,190,642
Public Utility	647,680	2,020,415	126,403	285,495	123,371	490,534
Mineral	0	0	0	0	0	0
Railroad Operating Property	55,737	318,499	14,366	277,099	117,123	479,746
Total Non-Agricultural	105,915,834	25,495,356	5,956,016	10,844,571	4,079,377	13,750,321
TOTAL REAL PROPERTY	112,804,594	39,696,456	7,541,208	16,245,577	7,615,621	24,795,028
TOTAL PERSONAL PROPERTY	1,654,974	1,212,110	1,776,101	1,008,963	892,763	2,143,349
TOTAL REAL & PERS. PROPERTY	114,459,568	40,908,566	9,317,309	17,254,540	8,508,384	26,938,377

**TABLE 39**  
**ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2000**

	<u>POPE</u>	<u>RAMSEY</u>	<u>RED LAKE</u>	<u>REDWOOD</u>	<u>RENVILLE</u>	<u>RICE</u>
<b>AGRICULTURAL</b>						
Farm						
Homestead	1,927,585	23,629	506,579	4,635,040	5,577,698	3,871,900
Non-homestead	1,118,359	203,217	443,481	4,516,853	4,556,646	1,395,460
Total	3,045,944	226,846	950,060	9,151,893	10,134,344	5,267,360
Timber	5,877	0	3,901	0	0	0
Seas/Rec. Residential	868,003	48,648	0	410	11,031	395,282
Total Agricultural	3,919,824	275,494	953,961	9,152,303	10,145,375	5,662,642
<b>NON-AGRICULTURAL</b>						
Residential						
Homestead	2,714,523	247,578,935	569,384	3,199,529	3,089,520	20,477,771
Non-homestead	298,456	13,262,115	44,226	298,317	275,691	1,394,512
Total	3,012,979	260,841,050	613,610	3,497,846	3,365,211	21,872,283
Apartments	209,177	41,513,165	54,690	285,761	343,768	1,488,807
Seas/Rec. Commercial	49,521	43,775	914	5,114	9,450	49,591
Commercial Land & Buildings	786,688	148,640,164	192,762	1,445,076	1,000,350	5,959,627
Industrial Land & Buildings	129,837	43,786,736	14,533	642,547	1,692,479	1,670,278
Public Utility	64,228	5,295,286	316,426	103,043	236,217	404,440
Mineral	0	0	0	0	0	0
Railroad Operating Property	73,520	2,191,756	18,703	25,179	33,670	121,882
Total Non-Agricultural	4,326,004	502,311,932	1,211,638	6,004,566	6,681,145	31,566,908
TOTAL REAL PROPERTY	8,245,828	502,587,426	2,165,599	15,156,869	16,826,520	37,229,550
TOTAL PERSONAL PROPERTY	555,729	20,135,926	1,013,455	250,629	434,637	1,342,450
TOTAL REAL & PERS. PROPERTY	8,801,557	522,723,352	3,179,054	15,407,498	17,261,157	38,572,000
	<u>ROCK</u>	<u>ROSEAU</u>	<u>SCOTT</u>	<u>SHERBURNE</u>	<u>SIBLEY</u>	<u>ST. LOUIS</u>
<b>AGRICULTURAL</b>						
Farm						
Homestead	2,088,198	1,677,516	3,920,285	3,734,067	4,317,273	899,005
Non-homestead	2,620,430	836,274	916,212	582,975	2,377,411	71,260
Total	4,708,628	2,513,790	4,836,497	4,317,042	6,694,684	970,265
Timber	0	29,029	0	0	0	1,862,078
Seas/Rec. Residential	0	159,350	215,493	624,898	6,993	9,318,034
Total Agricultural	4,708,628	2,702,169	5,051,990	4,941,940	6,701,677	12,150,377
<b>NON-AGRICULTURAL</b>						
Residential						
Homestead	2,060,812	3,068,728	54,727,120	24,738,498	3,532,791	69,243,347
Non-homestead	226,320	291,659	3,101,519	1,646,994	288,937	5,648,574
Total	2,287,132	3,360,387	57,828,639	26,385,492	3,821,728	74,891,921
Apartments	158,699	302,695	1,811,689	1,974,866	138,984	5,828,420
Seas/Rec. Commercial	0	11,356	58,652	67,958	1,805	532,299
Commercial Land & Buildings	804,851	1,463,653	10,950,651	7,543,366	649,266	26,087,126
Industrial Land & Buildings	457,788	804,822	10,520,809	2,821,544	621,344	6,920,879
Public Utility	73,136	670,473	1,007,444	24,154,987	93,711	6,174,487
Mineral	0	0	0	0	0	176,106
Railroad Operating Property	58,315	47,267	214,774	203,289	0	3,659,755
Total Non-Agricultural	3,839,921	6,660,653	82,392,658	63,151,502	5,326,838	124,270,993
TOTAL REAL PROPERTY	8,548,549	9,362,822	87,444,648	68,093,442	12,028,515	136,421,370
TOTAL PERSONAL PROPERTY	93,038	466,411	1,891,546	1,697,409	241,027	8,803,618
TOTAL REAL & PERS. PROPERTY	8,641,587	9,829,233	89,336,194	69,790,851	12,269,542	145,224,988

**TABLE 39**  
**ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2000**

	<u>STEARNS</u>	<u>STEELE</u>	<u>STEVENS</u>	<u>SWIFT</u>	<u>TODD</u>	<u>TRAVERSE</u>
<b>AGRICULTURAL</b>						
Farm						
Homestead	6,609,838	3,061,866	1,829,026	2,224,247	2,748,497	1,640,883
Non-homestead	1,434,456	1,355,411	1,772,433	2,103,809	503,212	1,968,922
Total	8,044,294	4,417,277	3,601,459	4,328,056	3,251,709	3,609,805
Timber	0	0	0	0	64,921	0
Seas/Rec. Residential	2,335,876	48,898	10,300	3,232	1,899,934	66,892
Total Agricultural	10,380,170	4,466,175	3,611,759	4,331,288	5,216,564	3,676,697
<b>NON-AGRICULTURAL</b>						
Residential						
Homestead	45,200,569	12,367,299	2,012,348	1,674,682	5,129,815	659,064
Non-homestead	2,236,574	688,678	279,670	228,505	405,029	101,081
Total	47,437,143	13,055,977	2,292,018	1,903,187	5,534,844	760,145
Apartments	6,688,326	844,668	219,450	114,022	216,258	53,205
Seas/Rec. Commercial	172,661	10,423	1,117	0	92,382	1,013
Commercial Land & Buildings	26,735,048	4,640,555	1,106,847	2,042,167	1,469,216	239,494
Industrial Land & Buildings	7,106,883	2,980,349	84,585	238,045	173,530	119,661
Public Utility	475,321	310,947	70,461	190,530	247,692	86,709
Mineral	0	0	0	0	0	0
Railroad Operating Property	279,977	141,720	155,245	138,960	197,436	21,477
Total Non-Agricultural	88,895,359	21,984,639	3,929,723	4,626,911	7,931,358	1,281,704
TOTAL REAL PROPERTY	99,275,529	26,450,814	7,541,482	8,958,199	13,147,922	4,958,401
TOTAL PERSONAL PROPERTY	2,803,976	643,965	413,233	392,958	610,290	247,892
TOTAL REAL & PERS. PROPERTY	102,079,505	27,094,779	7,954,715	9,351,157	13,758,212	5,206,293
	<u>WABASHA</u>	<u>WADENA</u>	<u>WASECA</u>	<u>WASHINGTON</u>	<u>WATONWAN</u>	<u>WILKIN</u>
<b>AGRICULTURAL</b>						
Farm						
Homestead	2,917,658	1,020,201	3,631,468	3,219,748	2,832,285	1,977,592
Non-homestead	747,678	239,530	2,167,741	1,420,483	2,062,174	2,755,699
Total	3,665,336	1,259,731	5,799,209	4,640,231	4,894,459	4,733,291
Timber	12,088	11,988	0	58,802	0	0
Seas/Rec. Residential	372,020	330,711	54,246	944,955	18,188	0
Total Agricultural	4,049,444	1,602,430	5,853,455	5,643,988	4,912,647	4,733,291
<b>NON-AGRICULTURAL</b>						
Residential						
Homestead	6,715,103	3,037,434	5,888,945	139,649,855	2,008,794	1,101,011
Non-homestead	566,927	356,787	464,014	7,570,846	177,766	101,262
Total	7,282,030	3,394,221	6,352,959	147,220,701	2,186,560	1,202,273
Apartments	283,629	233,502	464,552	6,435,516	170,920	95,326
Seas/Rec. Commercial	38,556	16,268	7,293	177,896	4,684	2,547
Commercial Land & Buildings	1,756,245	1,391,023	1,415,600	43,781,888	708,881	500,547
Industrial Land & Buildings	675,131	250,804	801,381	2,624,342	726,581	0
Public Utility	99,258	259,958	138,784	4,399,990	40,968	10,831
Mineral	0	0	0	0	0	0
Railroad Operating Property	47,710	122,846	42,797	249,891	71,984	169,610
Total Non-Agricultural	10,182,559	5,668,622	9,223,366	204,890,224	3,910,578	1,981,134
TOTAL REAL PROPERTY	14,232,003	7,271,052	15,076,821	210,534,212	8,823,225	6,714,425
TOTAL PERSONAL PROPERTY	317,402	806,734	473,848	6,425,799	295,495	208,003
TOTAL REAL & PERS. PROPERTY	14,549,405	8,077,786	15,550,669	216,960,011	9,118,720	6,922,428

**TABLE 39**  
**ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2000**

	<u>WINONA</u>	<u>WRIGHT</u>	<u>YELLOW MEDICINE</u>	<u>STATEWIDE TOTAL</u>	<u>PERCENT DISTRIBUTION</u>
<b><u>AGRICULTURAL</u></b>					
Farm					
Homestead	2,670,645	6,143,758	3,378,264	231,109,594	4.50%
Non-homestead	566,305	1,240,868	2,671,286	131,206,559	2.55%
Total	3,236,950	7,384,626	6,049,550	362,316,153	7.05%
Timber	18,066	0	0	7,599,142	0.15%
Seas/Rec. Residential	119,987	2,590,084	0	101,025,345	1.96%
Total Agricultural	3,375,003	9,974,710	6,049,550	470,940,640	9.16%
<b><u>NON-AGRICULTURAL</u></b>					
Residential					
Homestead	14,482,170	37,177,690	2,105,854	2,331,019,328	45.35%
Non-homestead	1,349,786	2,656,204	217,358	149,031,976	2.90%
Total	15,831,956	39,833,894	2,323,212	2,480,051,304	48.25%
Apartments	1,810,483	2,284,556	144,096	273,691,152	5.32%
Seas/Rec. Commercial	24,347	207,092	2,608	8,511,801	0.17%
Commercial Land & Buildings	5,635,335	8,713,157	788,569	1,166,036,932	22.68%
Industrial Land & Buildings	2,609,165	2,394,506	406,418	417,616,717	8.12%
Public Utility	220,841	14,012,217	88,016	137,189,511	2.67%
Mineral	0	0	0	194,930	0.00%
Railroad Operating Property	110,585	225,518	117,303	20,819,884	0.41%
Total Non-Agricultural	26,242,712	67,670,940	3,870,222	4,504,144,233	87.62%
TOTAL REAL PROPERTY	29,617,715	77,645,650	9,919,772	4,975,084,873	96.78%
TOTAL PERSONAL PROPERTY	711,805	1,929,381	444,544	165,410,781	3.22%
TOTAL REAL & PERS. PROPERTY	30,329,520	79,575,031	10,364,316	5,140,495,654	100.00%

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

Aitkin	5,018
Big Stone	20,410
Cass	38,436
Pope	108
Total	63,972

# ESTIMATED DISTRIBUTION OF THE NET TAX PAYABLE IN 2000 BY USE CLASS STATEWIDE

Total = \$4,679,242,275

## Real Property

## Personal Property

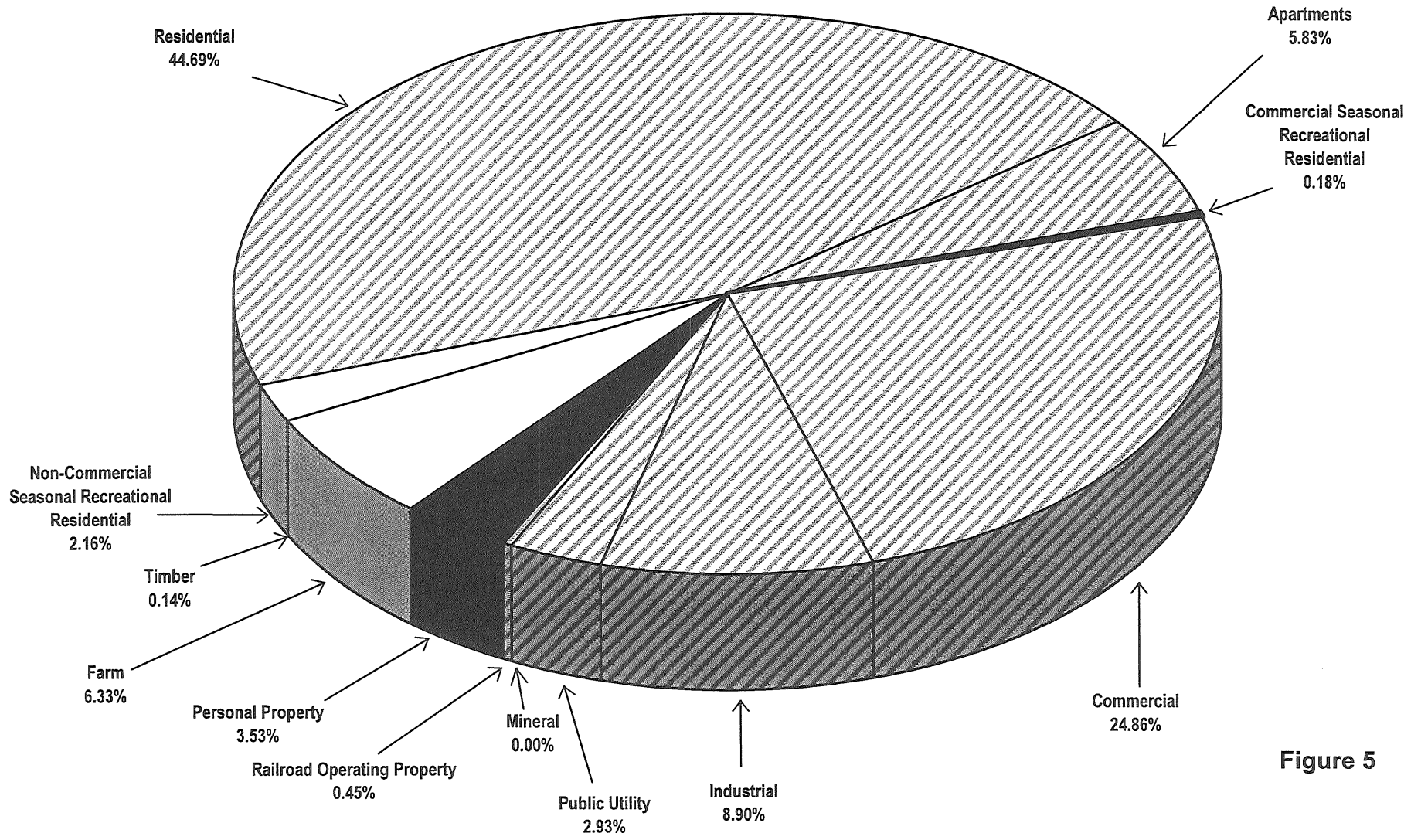
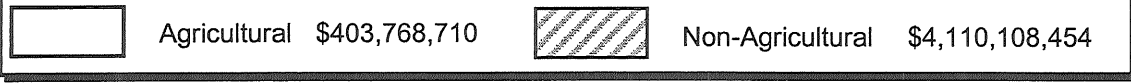


Figure 5

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

**TABLE 40**  
**ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2000**

	<u>AITKIN</u>	<u>ANOKA</u>	<u>BECKER</u>	<u>BELTRAMI</u>	<u>BENTON</u>	<u>BIG STONE</u>
<b>AGRICULTURAL</b>						
Farm						
Homestead	661,258	1,045,005	1,912,231	956,603	1,802,465	1,305,791
Non-homestead	292,663	430,711	897,180	278,546	337,153	904,241
Total	953,922	1,475,716	2,809,411	1,235,149	2,139,619	2,210,032
Timber	574,341	4,447	241,865	278,920	40,916	0
Seas/Rec. Residential	5,880,347	178,791	4,181,900	1,774,446	148,965	221,617
Total Agricultural	7,408,609	1,659,207	7,233,176	3,288,515	2,329,500	2,431,649
<b>NON-AGRICULTURAL</b>						
Residential						
Homestead	3,055,489	118,007,503	7,049,132	7,825,760	7,719,877	880,174
Non-homestead	204,890.00	6,703,637.00	863,551.00	1,107,339.00	702,411.00	106,755.00
Total	3,260,379	124,711,140	7,912,683	8,933,099	8,422,288	986,929
Apartments	165,216	12,619,018	441,768	877,715	2,940,609	64,109
Seas/Rec. Commercial	98,452	260,486	319,518	281,910	28,368	7,263
Commercial Land & Buildings	863,909	43,753,363	3,209,529	5,107,809	4,358,318	356,015
Industrial Land & Buildings	114,308	30,766,170	777,081	418,610	3,421,470	35,525
Public Utility	114,173	976,607	231,069	540,022	660,740	128,407
Mineral	0	0	0	0	0	0
Railroad Operating Property	71,495	899,748	256,451	116,278	274,791	134,490
Total Non-Agricultural	4,690,449	213,986,532	13,148,099	16,275,443	20,106,584	1,722,943
TOTAL REAL PROPERTY	12,099,058	215,645,739	20,381,275	19,563,958	22,436,084	4,154,592
TOTAL PERSONAL PROPERTY	366,827	7,787,738	517,580	2,447,533	1,222,410	193,975
TOTAL REAL & PERS. PROPERTY	12,465,885	223,433,477	20,898,855	22,011,491	23,658,494	4,348,567
	<u>BLUE EARTH</u>	<u>BROWN</u>	<u>CARLTON</u>	<u>CARVER</u>	<u>CASS</u>	<u>CHIPPEWA</u>
<b>AGRICULTURAL</b>						
Farm						
Homestead	4,644,620	2,979,854	887,943	2,708,341	485,942	2,472,222
Non-homestead	2,457,296	1,617,308	133,714	780,403	144,408	1,803,604
Total	7,101,916	4,597,162	1,021,659	3,488,744	630,350	4,275,826
Timber	0	0	304,229	0	265,749	0
Seas/Rec. Residential	73,786	0	707,052	127,802	10,292,537	991
Total Agricultural	7,175,702	4,597,162	2,032,940	3,616,546	11,188,636	4,276,817
<b>NON-AGRICULTURAL</b>						
Residential						
Homestead	12,737,347	6,454,887	8,970,487	50,405,941	7,201,625	2,553,998
Non-homestead	1,364,419.00	539,058.00	652,295.00	3,211,209.00	716,660.00	279,060.00
Total	14,101,766	6,993,945	9,622,782	53,617,150	7,918,285	2,833,058
Apartments	3,083,215	462,483	375,109	2,065,345	179,358	193,554
Seas/Rec. Commercial	9,323	3,616	16,178	70,533	1,073,382	0
Commercial Land & Buildings	12,728,843	3,262,744	2,115,607	11,635,653	2,585,824	1,496,045
Industrial Land & Buildings	2,608,923	1,670,269	3,966,912	11,458,996	5,423	591,118
Public Utility	1,572,656	54,795	2,175,439	581,698	542,396	525,736
Mineral	0	0	0	0	0	0
Railroad Operating Property	152,157	57,008	402,331	41,171	158,603	101,015
Total Non-Agricultural	34,256,883	12,504,860	18,674,358	79,470,546	12,482,497	5,740,526
TOTAL REAL PROPERTY	41,432,585	17,102,022	20,707,298	83,087,092	23,671,133	10,017,343
TOTAL PERSONAL PROPERTY	1,190,497	167,951	2,666,451	1,791,553	1,905,592	399,176
TOTAL REAL & PERS. PROPERTY	42,623,082	17,269,973	23,373,749	84,878,645	25,576,725	10,416,519



**TABLE 40**  
**ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2000**

	<u>CHISAGO</u>	<u>CLAY</u>	<u>CLEARWATER</u>	<u>COOK</u>	<u>COTTONWOOD</u>	<u>CROW WING</u>
<b>AGRICULTURAL</b>						
Farm						
Homestead	2,832,718	2,948,494	687,059	8,228	2,683,813	620,460
Non-homestead	462,653	2,866,653	209,882	655	2,557,261	95,110
Total	3,295,371	5,815,147	896,941	8,884	5,241,074	715,569
Timber	1,496	2,229	73,630	54,808	0	558,260
Seas/Rec. Residential	777,745	44,047	234,437	3,787,577	6,555	14,806,845
Total Agricultural	4,074,680	5,861,456	1,205,008	3,851,268	5,247,629	16,080,675
<b>NON-AGRICULTURAL</b>						
Residential						
Homestead	16,209,324	11,885,343	850,367	1,509,216	1,874,713	14,061,604
Non-homestead	1,427,801.00	848,468.00	118,002.00	169,446.00	261,135.00	1,644,746.00
Total	17,637,125	12,733,811	968,369	1,678,662	2,135,848	15,706,350
Apartments	861,607	1,351,972	82,631	64,274	151,573	917,813
Seas/Rec. Commercial	92,099	23,905	5,478	397,647	0	1,062,615
Commercial Land & Buildings	3,663,497	3,296,468	435,125	665,343	931,540	10,079,361
Industrial Land & Buildings	770,255	949,776	64,232	0	760,414	757,525
Public Utility	968,066	59,019	3,096,594	38,652	51,751	451,721
Mineral	0	0	0	0	0	1,678
Railroad Operating Property	20,092	648,624	74,150	8,725	41,376	211,772
Total Non-Agricultural	24,012,741	19,063,574	4,726,579	2,853,303	4,072,502	29,188,835
TOTAL REAL PROPERTY	28,087,421	24,925,030	5,931,587	6,704,571	9,320,131	45,269,510
TOTAL PERSONAL PROPERTY	1,984,171	693,874	1,746,970	175,523	1,202,869	1,199,971
TOTAL REAL & PERS. PROPERTY	30,071,592	25,618,904	7,678,557	6,880,094	10,523,000	46,469,481
<b>AGRICULTURAL</b>						
Farm						
Homestead	2,903,264	2,845,508	1,413,154	3,552,068	3,267,198	3,576,560
Non-homestead	1,365,326	1,391,134	462,126	3,301,779	1,595,269	2,305,084
Total	4,268,590	4,236,642	1,875,280	6,853,847	4,862,467	5,881,644
Timber	0	0	12,805	0	3,010	0
Seas/Rec. Residential	54,167	0	3,651,485	19,591	66,871	4,089
Total Agricultural	4,322,757	4,236,756	5,539,570	6,873,438	4,932,348	5,885,733
<b>NON-AGRICULTURAL</b>						
Residential						
Homestead	172,181,404	4,353,894	9,209,966	2,188,131	3,269,458	6,468,324
Non-homestead	9,214,988.00	379,750.00	1,018,395.00	308,561.00	512,936.00	574,800.00
Total	181,396,392	4,733,644	10,228,361	2,496,692	3,782,394	7,043,124
Apartments	24,572,809	221,608	908,253	157,147	313,203	509,616
Seas/Rec. Commercial	267,348	3,683	276,171	6,387	14,880	20,219
Commercial Land & Buildings	84,772,734	1,096,273	5,505,459	931,638	1,854,574	2,984,335
Industrial Land & Buildings	32,881,735	801,529	678,300	1,191,195	298,511	1,771,755
Public Utility	9,497,216	54,334	380,662	110,136	121,901	371,925
Mineral	0	0	0	0	0	0
Railroad Operating Property	550,784	24,046	37,590	161,568	0	180,097
Total Non-Agricultural	333,939,018	6,935,117	18,014,796	5,054,763	6,385,463	12,881,071
TOTAL REAL PROPERTY	338,261,775	11,171,873	23,554,366	11,928,201	11,317,811	18,766,804
TOTAL PERSONAL PROPERTY	10,958,040	429,189	491,929	311,885	490,218	1,485,911
TOTAL REAL & PERS. PROPERTY	349,219,815	11,601,062	24,046,295	12,240,086	11,808,029	20,252,715
<b>AGRICULTURAL</b>						
Farm						
Homestead	2,903,264	2,845,508	1,413,154	3,552,068	3,267,198	3,576,560
Non-homestead	1,365,326	1,391,134	462,126	3,301,779	1,595,269	2,305,084
Total	4,268,590	4,236,642	1,875,280	6,853,847	4,862,467	5,881,644
Timber	0	0	12,805	0	3,010	0
Seas/Rec. Residential	54,167	0	3,651,485	19,591	66,871	4,089
Total Agricultural	4,322,757	4,236,756	5,539,570	6,873,438	4,932,348	5,885,733
<b>NON-AGRICULTURAL</b>						
Residential						
Homestead	172,181,404	4,353,894	9,209,966	2,188,131	3,269,458	6,468,324
Non-homestead	9,214,988.00	379,750.00	1,018,395.00	308,561.00	512,936.00	574,800.00
Total	181,396,392	4,733,644	10,228,361	2,496,692	3,782,394	7,043,124
Apartments	24,572,809	221,608	908,253	157,147	313,203	509,616
Seas/Rec. Commercial	267,348	3,683	276,171	6,387	14,880	20,219
Commercial Land & Buildings	84,772,734	1,096,273	5,505,459	931,638	1,854,574	2,984,335
Industrial Land & Buildings	32,881,735	801,529	678,300	1,191,195	298,511	1,771,755
Public Utility	9,497,216	54,334	380,662	110,136	121,901	371,925
Mineral	0	0	0	0	0	0
Railroad Operating Property	550,784	24,046	37,590	161,568	0	180,097
Total Non-Agricultural	333,939,018	6,935,117	18,014,796	5,054,763	6,385,463	12,881,071
TOTAL REAL PROPERTY	338,261,775	11,171,873	23,554,366	11,928,201	11,317,811	18,766,804
TOTAL PERSONAL PROPERTY	10,958,040	429,189	491,929	311,885	490,218	1,485,911
TOTAL REAL & PERS. PROPERTY	349,219,815	11,601,062	24,046,295	12,240,086	11,808,029	20,252,715

**TABLE 40**  
**ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2000**

	<u>GOODHUE</u>	<u>GRANT</u>	<u>HENNEPIN</u>	<u>HOUSTON</u>	<u>HUBBARD</u>	<u>ISANTI</u>
<b>AGRICULTURAL</b>						
Farm						
Homestead	4,797,730	1,576,779	2,144,118	1,831,605	497,598	2,703,362
Non-homestead	1,791,819	1,430,078	1,411,024	470,010	246,962	453,162
Total	6,589,549	3,006,857	3,555,142	2,301,615	744,560	3,156,524
Timber	27,024	0	0	518	222,815	19,996
Seas/Rec. Residential	198,441	181,912	306,574	100,711	4,264,247	453,359
Total Agricultural	6,815,014	3,188,778	3,861,716	2,402,844	5,231,622	3,629,879
<b>NON-AGRICULTURAL</b>						
Residential						
Homestead	14,002,774	971,307	674,696,533	4,754,258	4,437,304	9,832,528
Non-homestead	1,317,727.00	152,894.00	51,660,205.00	564,758.00	452,954.00	820,428.00
Total	15,320,501	1,124,201	726,356,738	5,319,016	4,890,258	10,652,956
Apartments	1,377,050	93,332	125,009,133	292,998	175,927	737,160
Seas/Rec. Commercial	89,972	14,477	199,684	17,793	424,062	49,872
Commercial Land & Buildings	6,296,936	620,817	542,715,723	1,385,983	1,705,581	3,636,655
Industrial Land & Buildings	3,348,248	0	192,723,208	132,330	1,115,156	382,546
Public Utility	17,815,464	39,475	12,151,007	109,340	205,467	298,500
Mineral	0	0	0	0	0	0
Railroad Operating Property	101,842	84,665	3,108,456	38,816	23,888	106,949
Total Non-Agricultural	44,350,013	1,976,967	1,602,263,949	7,296,276	8,540,339	15,864,638
TOTAL REAL PROPERTY	51,165,027	5,165,745	1,606,125,665	9,699,120	13,771,961	19,494,517
TOTAL PERSONAL PROPERTY	1,165,103	346,980	38,615,501	503,542	1,090,784	622,305
TOTAL REAL & PERS. PROPERTY	52,330,130	5,512,725	1,644,741,166	10,202,662	14,862,745	20,116,822
	<u>ITASCA</u>	<u>JACKSON</u>	<u>KANABEC</u>	<u>KANDIYOHI</u>	<u>KITTSOON</u>	<u>KOOCHICHING</u>
<b>AGRICULTURAL</b>						
Farm						
Homestead	264,087	3,036,264	1,301,587	3,351,354	950,981	216,013
Non-homestead	54,582	3,020,213	285,552	2,275,130	1,438,286	78,600
Total	318,666	6,056,477	1,587,139	5,626,484	2,389,267	294,612
Timber	555,634	0	90,341	11,660	2,511	85,198
Seas/Rec. Residential	4,600,190	41,857	773,701	2,344,722	46,601	446,341
Total Agricultural	5,474,493	6,098,334	2,451,181	7,982,866	2,438,379	826,151
<b>NON-AGRICULTURAL</b>						
Residential						
Homestead	8,807,248	1,334,491	2,996,452	12,090,738	438,168	2,079,020
Non-homestead	1,042,885.00	232,227.00	446,197.00	1,252,127.00	90,829.00	235,141.00
Total	9,850,133	1,566,718	3,442,649	13,342,865	528,997	2,314,161
Apartments	653,050	107,819	190,821	1,354,402	70,344	110,232
Seas/Rec. Commercial	366,000	6,873	29,990	103,219	882	26,562
Commercial Land & Buildings	4,884,192	937,228	1,045,491	6,005,282	234,652	931,355
Industrial Land & Buildings	3,117,734	553,999	353,372	1,636,994	4,668	2,238,508
Public Utility	13,759,104	183,108	4,503	133,672	1,177,877	274,198
Mineral	17,146	0	0	0	0	0
Railroad Operating Property	358,093	49,779	23,287	310,331	129,328	260,067
Total Non-Agricultural	33,005,452	3,405,524	5,090,113	22,886,765	2,146,748	6,155,083
TOTAL REAL PROPERTY	38,479,945	9,503,858	7,541,294	30,869,631	4,585,127	6,981,234
TOTAL PERSONAL PROPERTY	3,507,928	505,321	107,214	677,431	1,666,826	396,116
TOTAL REAL & PERS. PROPERTY	41,987,873	10,009,179	7,648,508	31,547,062	6,251,953	7,377,350

**TABLE 40**  
**ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2000**

	<u>LAC QUI PARLE</u>	<u>LAKE</u>	<u>LAKE OF THE WOODS</u>	<u>LE SUEUR</u>	<u>LINCOLN</u>	<u>LYON</u>
<b><u>AGRICULTURAL</u></b>						
Farm						
Homestead	1,881,407	4,534	223,396	2,430,918	954,626	2,147,563
Non-homestead	1,534,770	428	125,360	971,810	789,813	1,617,871
Total	3,416,177	4,962	348,754	3,402,728	1,744,439	3,765,434
Timber	0	639,718	134,176	0	0	0
Seas/Rec. Residential	4,167	1,596,128	643,771	813,432	86,621	715
Total Agricultural	3,420,344	2,240,808	1,126,701	4,216,160	1,831,060	3,766,149
<b><u>NON-AGRICULTURAL</u></b>						
Residential						
Homestead	840,951	1,988,137	815,926	7,426,694	694,664	5,012,991
Non-homestead	126,916.00	466,069.00	81,095.00	633,679.00	101,467.00	557,556.00
Total	967,867	2,454,206	897,021	8,060,373	796,131	5,570,547
Apartments	59,423	93,013	25,788	389,856	43,968	1,214,679
Seas/Rec. Commercial	4,516	147,609	169,705	92,874	5,473	3,290
Commercial Land & Buildings	288,501	1,110,627	376,058	1,642,958	230,194	3,208,455
Industrial Land & Buildings	431,680	250,448	182,807	1,613,794	64,498	2,496,556
Public Utility	44,247	169,041	54,015	161,059	274,407	644,356
Mineral	0	0	0	0	0	0
Railroad Operating Property	88,764	374,898	40,907	85,365	20,884	144,004
Total Non-Agricultural	1,884,998	4,599,842	1,746,301	12,046,279	1,435,555	13,281,887
TOTAL REAL PROPERTY	5,305,342	6,840,650	2,873,002	16,262,439	3,266,615	17,048,036
TOTAL PERSONAL PROPERTY	271,393	253,757	71,602	559,506	1,579,734	1,021,464
TOTAL REAL & PERS. PROPERTY	5,576,735	7,094,407	2,944,604	16,821,945	4,846,349	18,069,500
	<u>MAHNOMEN</u>	<u>MARSHALL</u>	<u>MARTIN</u>	<u>MCLEOD</u>	<u>MEEKER</u>	<u>MILLE LACS</u>
<b><u>AGRICULTURAL</u></b>						
Farm						
Homestead	788,346	1,338,012	2,950,876	2,737,612	2,628,020	1,294,106
Non-homestead	547,196	1,976,112	3,481,674	1,079,667	1,273,463	189,400
Total	1,335,542	3,314,124	6,432,550	3,817,279	3,901,483	1,483,507
Timber	55,221	21,403	0	0	0	29,429
Seas/Rec. Residential	265,954	44,700	17,616	12,503	946,494	1,977,497
Total Agricultural	1,656,717	3,380,227	6,450,166	3,829,782	4,847,977	3,490,433
<b><u>NON-AGRICULTURAL</u></b>						
Residential						
Homestead	641,206	785,671	3,420,027	10,864,982	5,401,958	5,985,485
Non-homestead	83,069.00	105,402.00	460,253.00	602,375.00	541,149.00	707,425.00
Total	724,275	891,073	3,880,280	11,467,357	5,943,107	6,692,910
Apartments	47,064	73,688	264,603	1,313,359	280,229	496,985
Seas/Rec. Commercial	15,272	154	8,455	23,476	6,914	167,608
Commercial Land & Buildings	872,273	489,720	2,303,294	4,247,929	1,402,381	2,048,912
Industrial Land & Buildings	0	4,204	842,937	2,559,293	748,038	444,545
Public Utility	33,882	703,421	1,003,399	55,615	79,620	302,492
Mineral	0	0	0	0	0	0
Railroad Operating Property	40,843	120,299	103,878	30,435	125,742	0
Total Non-Agricultural	1,733,609	2,282,559	8,406,846	19,697,464	8,586,031	10,153,452
TOTAL REAL PROPERTY	3,390,326	5,662,786	14,857,012	23,527,246	13,434,008	13,643,885
TOTAL PERSONAL PROPERTY	192,515	2,019,606	1,297,854	293,824	524,595	727,639
TOTAL REAL & PERS. PROPERTY	3,582,841	7,682,392	16,154,866	23,821,070	13,958,603	14,371,524

**TABLE 40**  
**ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2000**

	<u>MORRISON</u>	<u>MOWER</u>	<u>MURRAY</u>	<u>NICOLLET</u>	<u>NOBLES</u>	<u>NORMAN</u>
<b>AGRICULTURAL</b>						
Farm						
Homestead	2,833,754	3,586,520	1,980,725	2,969,337	2,895,292	1,626,974
Non-homestead	420,789	2,209,688	2,087,126	1,308,553	2,970,141	1,835,776
Total	3,254,543	5,796,208	4,067,851	4,277,890	5,865,433	3,462,750
Timber	28,261	0	0	7,830	0	2,130
Seas/Rec. Residential	1,840,263	8,886	301,611	24,543	10,242	279
Total Agricultural	5,123,067	5,805,094	4,369,462	4,310,266	5,875,675	3,465,159
<b>NON-AGRICULTURAL</b>						
Residential						
Homestead	6,038,677	6,660,170	1,144,714	7,994,411	3,604,002	924,600
Non-homestead	562,839.00	479,959.00	145,169.00	762,991.00	483,469.00	137,093.00
Total	6,601,516	7,140,129	1,289,883	8,757,402	4,087,471	1,061,693
Apartments	533,362	618,817	66,054	837,914	565,814	77,433
Seas/Rec. Commercial	54,259	21,177	3,924	16,465	12,213	730
Commercial Land & Buildings	2,807,266	3,074,369	472,522	2,269,744	2,456,193	465,404
Industrial Land & Buildings	652,130	1,714,153	144,635	2,554,365	1,322,832	0
Public Utility	697,009	201,582	188	122,664	47,219	197,173
Mineral	0	0	0	0	0	0
Railroad Operating Property	223,661	53,843	0	0	65,825	76,934
Total Non-Agricultural	11,569,203	12,824,070	1,977,206	14,558,554	8,557,567	1,879,367
TOTAL REAL PROPERTY	16,692,270	18,629,164	6,346,668	18,868,820	14,433,242	5,344,526
TOTAL PERSONAL PROPERTY	1,098,327	686,393	586,604	411,975	257,039	139,892
TOTAL REAL & PERS. PROPERTY	17,790,597	19,315,557	6,933,272	19,280,795	14,690,281	5,484,418
	<u>OLMSTED</u>	<u>OTTER TAIL</u>	<u>PENNINGTON</u>	<u>PINE</u>	<u>PIPESTONE</u>	<u>POLK</u>
<b>AGRICULTURAL</b>						
Farm						
Homestead	4,288,097	3,383,009	810,596	1,665,104	1,500,193	3,331,967
Non-homestead	1,374,059	1,611,495	531,236	355,997	1,503,823	5,470,805
Total	5,662,156	4,994,504	1,341,832	2,021,102	3,004,016	8,802,772
Timber	0	212,477	1,536	82,554	0	0
Seas/Rec. Residential	50,668	7,633,024	3,452	2,777,289	3,817	717,909
Total Agricultural	5,712,824	12,840,005	1,346,820	4,880,945	3,007,833	9,520,681
<b>NON-AGRICULTURAL</b>						
Residential						
Homestead	47,304,733	11,039,126	2,728,964	4,664,880	1,630,810	5,764,501
Non-homestead	3,571,267.00	1,121,154.00	257,748.00	783,125.00	241,186.00	643,030.00
Total	50,876,000	12,160,280	2,986,712	5,448,005	1,871,996	6,407,531
Apartments	5,426,089	1,087,442	292,996	344,890	103,984	564,463
Seas/Rec. Commercial	17,600	405,151	3,228	65,781	674	7,084
Commercial Land & Buildings	35,427,420	5,305,297	1,621,082	3,044,723	952,531	2,622,718
Industrial Land & Buildings	4,012,158	1,000,779	359,840	134,594	548,224	922,955
Public Utility	647,680	2,020,415	126,403	285,495	123,371	490,376
Mineral	0	0	0	0	0	0
Railroad Operating Property	55,737	318,499	14,366	277,099	117,123	479,746
Total Non-Agricultural	96,462,684	22,297,863	5,404,627	9,600,587	3,717,903	11,494,873
TOTAL REAL PROPERTY	102,175,508	35,137,868	6,751,447	14,481,532	6,725,736	21,015,554
TOTAL PERSONAL PROPERTY	1,654,974	1,212,110	1,776,101	1,008,963	892,763	2,142,429
TOTAL REAL & PERS. PROPERTY	103,830,482	36,349,978	8,527,548	15,490,495	7,618,499	23,157,983

**TABLE 40**  
**ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2000**

	<u>POPE</u>	<u>RAMSEY</u>	<u>RED LAKE</u>	<u>REDWOOD</u>	<u>RENVILLE</u>	<u>RICE</u>
<b>AGRICULTURAL</b>						
Farm						
Homestead	1,576,976	18,874	416,837	3,731,106	4,317,256	3,068,291
Non-homestead	954,232	173,914	393,100	3,790,366	3,764,314	1,179,845
Total	2,531,208	192,788	809,937	7,521,472	8,081,570	4,248,136
Timber	5,042	0	3,466	0	0	0
Seas/Rec. Residential	868,003	48,648	0	410	11,031	395,282
Total Agricultural	3,404,253	241,436	813,403	7,521,882	8,092,601	4,643,418
<b>NON-AGRICULTURAL</b>						
Residential						
Homestead	2,178,868	207,861,737	481,023	2,561,475	2,484,726	16,546,135
Non-homestead	298,456.00	13,262,115.00	44,226.00	298,317.00	275,691.00	1,394,512.00
Total	2,477,324	221,123,852	525,249	2,859,792	2,760,417	17,940,647
Apartments	209,177	41,513,165	54,690	285,761	343,768	1,488,807
Seas/Rec. Commercial	49,521	43,775	914	5,114	9,450	49,591
Commercial Land & Buildings	786,688	148,651,098	192,762	1,445,076	1,000,350	5,959,627
Industrial Land & Buildings	129,837	43,786,736	14,533	642,547	1,692,479	1,670,278
Public Utility	64,228	5,295,286	316,426	103,043	236,217	404,440
Mineral	0	0	0	0	0	0
Railroad Operating Property	73,520	2,191,756	18,703	25,179	33,670	121,882
Total Non-Agricultural	3,790,349	462,605,668	1,123,277	5,366,512	6,076,351	27,635,272
TOTAL REAL PROPERTY	7,194,602	462,847,104	1,936,680	12,888,394	14,168,952	32,278,690
TOTAL PERSONAL PROPERTY	555,729	20,135,926	1,013,455	250,629	434,637	1,342,450
TOTAL REAL & PERS. PROPERTY	7,750,331	482,983,030	2,950,135	13,139,023	14,603,589	33,621,140
	<u>ROCK</u>	<u>ROSEAU</u>	<u>SCOTT</u>	<u>SHERBURNE</u>	<u>SIBLEY</u>	<u>ST. LOUIS</u>
<b>AGRICULTURAL</b>						
Farm						
Homestead	1,663,682	1,337,505	3,203,815	2,906,125	3,467,397	496,679
Non-homestead	2,193,465	728,562	778,044	489,404	2,012,400	61,878
Total	3,857,147	2,066,066	3,981,859	3,395,529	5,479,797	558,560
Timber	0	25,063	0	0	0	1,608,541
Seas/Rec. Residential	0	159,350	215,493	624,898	6,993	9,318,034
Total Agricultural	3,857,147	2,250,479	4,197,352	4,020,450	5,486,790	11,485,133
<b>NON-AGRICULTURAL</b>						
Residential						
Homestead	1,580,071	2,405,024	46,438,935	19,637,440	2,819,800	48,656,029
Non-homestead	226,320.00	291,659.00	3,101,519.00	1,646,994.00	288,937.00	5,648,574.00
Total	1,806,391	2,696,683	49,540,454	21,284,434	3,108,737	54,304,603
Apartments	158,699	302,695	1,811,689	1,974,866	138,984	5,828,420
Seas/Rec. Commercial	0	11,356	58,652	67,958	1,805	532,299
Commercial Land & Buildings	804,851	1,463,653	10,950,651	7,543,366	649,266	26,087,126
Industrial Land & Buildings	457,788	804,822	10,520,809	2,821,544	621,344	6,920,879
Public Utility	73,136	670,473	1,007,444	24,154,987	93,711	6,174,487
Mineral	0	0	0	0	0	176,106
Railroad Operating Property	58,315	47,267	214,774	203,289	0	3,659,755
Total Non-Agricultural	3,359,180	5,996,949	74,104,473	58,050,444	4,613,847	103,683,675
TOTAL REAL PROPERTY	7,216,327	8,247,428	78,301,825	62,070,894	10,100,637	115,168,808
TOTAL PERSONAL PROPERTY	93,038	466,411	1,891,546	1,697,409	241,027	8,803,618
TOTAL REAL & PERS. PROPERTY	7,309,365	8,713,839	80,193,371	63,768,303	10,341,664	123,972,426

**TABLE 40**  
**ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2000**

	<u>STEARNS</u>	<u>STEELE</u>	<u>STEVENS</u>	<u>SWIFT</u>	<u>TODD</u>	<u>TRAVERSE</u>
<b>AGRICULTURAL</b>						
Farm						
Homestead	5,406,849	2,405,399	1,481,350	1,795,731	2,302,302	1,336,475
Non-homestead	1,229,903	1,136,230	1,522,984	1,801,263	443,773	1,644,097
Total	6,636,752	3,541,629	3,004,334	3,596,994	2,746,075	2,980,572
Timber	0	0	0	0	57,164	0
Seas/Rec. Residential	2,335,876	48,898	10,300	3,232	1,899,934	66,892
Total Agricultural	8,972,628	3,590,690	3,014,634	3,600,226	4,703,173	3,047,464
<b>NON-AGRICULTURAL</b>						
Residential						
Homestead	36,717,169	9,788,068	1,615,753	1,307,912	4,239,717	547,222
Non-homestead	2,236,574.00	688,678.00	279,670.00	228,505.00	405,029.00	101,081.00
Total	38,953,743	10,476,746	1,895,423	1,536,417	4,644,746	648,303
Apartments	6,688,326	844,668	219,450	114,022	216,258	53,205
Seas/Rec. Commercial	172,661	10,423	1,117	0	92,382	1,013
Commercial Land & Buildings	26,735,048	4,640,555	1,106,847	2,042,167	1,469,216	239,494
Industrial Land & Buildings	7,106,883	2,980,349	84,585	238,045	173,530	119,661
Public Utility	475,321	310,947	70,461	190,530	247,692	86,709
Mineral	0	0	0	0	0	0
Railroad Operating Property	279,977	141,720	155,245	138,960	197,436	21,477
Total Non-Agricultural	80,411,959	19,405,408	3,533,128	4,260,141	7,041,260	1,169,862
TOTAL REAL PROPERTY	89,384,587	22,996,098	6,547,762	7,860,367	11,744,433	4,217,326
TOTAL PERSONAL PROPERTY	2,803,976	643,965	413,233	392,958	610,290	247,892
TOTAL REAL & PERS. PROPERTY	92,188,563	23,640,063	6,960,995	8,253,325	12,354,723	4,465,218
	<u>WABASHA</u>	<u>WADENA</u>	<u>WASECA</u>	<u>WASHINGTON</u>	<u>WATONWAN</u>	<u>WILKIN</u>
<b>AGRICULTURAL</b>						
Farm						
Homestead	2,347,054	850,656	2,897,118	2,683,388	2,319,487	1,556,897
Non-homestead	642,434	211,132	1,815,259	1,197,504	1,764,360	2,249,749
Total	2,989,488	1,061,788	4,712,377	3,880,889	4,083,847	3,806,646
Timber	10,252	10,546	0	49,693	0	0
Seas/Rec. Residential	372,020	330,711	54,246	944,955	18,188	0
Total Agricultural	3,371,760	1,403,045	4,766,623	4,875,537	4,102,035	3,806,646
<b>NON-AGRICULTURAL</b>						
Residential						
Homestead	5,314,099	2,528,014	4,726,087	118,989,177	1,601,090	817,210
Non-homestead	566,927.00	356,787.00	464,014.00	7,570,846.00	177,766.00	101,262.00
Total	5,881,026	2,884,801	5,190,101	126,560,023	1,778,856	918,472
Apartments	283,629	233,502	464,552	6,435,516	170,920	90,873
Seas/Rec. Commercial	38,556	16,268	7,293	177,896	4,684	2,547
Commercial Land & Buildings	1,756,245	1,391,023	1,415,600	43,781,888	708,881	471,948
Industrial Land & Buildings	675,131	250,804	801,381	2,624,342	726,581	0
Public Utility	99,258	259,958	138,784	4,399,990	40,968	10,814
Mineral	0	0	0	0	0	0
Railroad Operating Property	47,710	122,846	42,797	249,891	71,984	169,610
Total Non-Agricultural	8,781,555	5,159,202	8,060,508	184,229,546	3,502,874	1,664,264
TOTAL REAL PROPERTY	12,153,315	6,562,247	12,827,131	189,105,083	7,604,909	5,470,910
TOTAL PERSONAL PROPERTY	317,402	806,734	473,848	6,425,799	295,495	207,971
TOTAL REAL & PERS. PROPERTY	12,470,717	7,368,981	13,300,979	195,530,882	7,900,404	5,678,881

**TABLE 40**  
**ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY**  
**TAXES PAYABLE 2000**

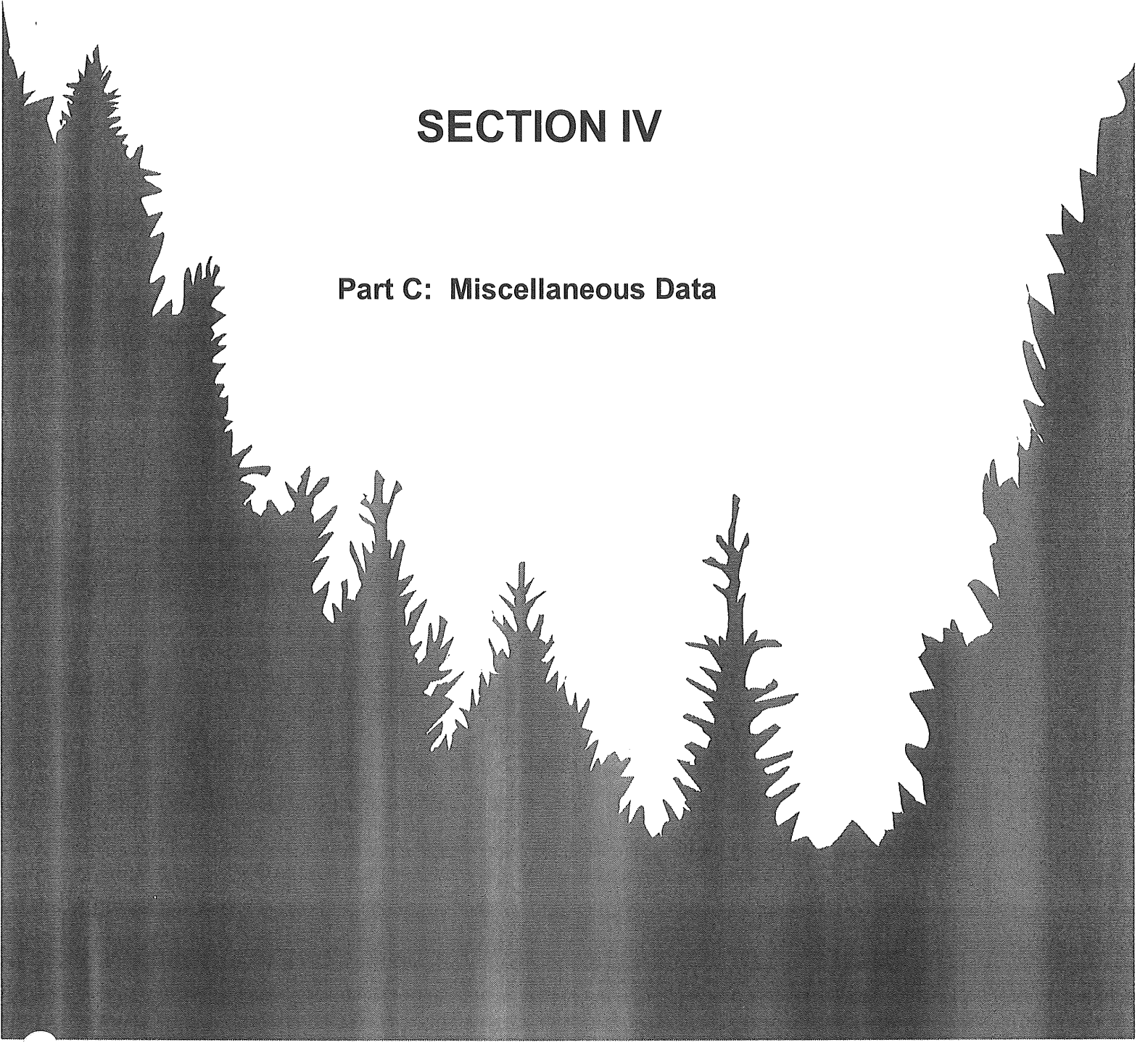
	<u>WINONA</u>	<u>WRIGHT</u>	<u>YELLOW MEDICINE</u>	<u>STATEWIDE TOTAL</u>	<u>PERCENT DISTRIBUTION</u>
<b>AGRICULTURAL</b>					
Farm					
Homestead	2,043,328	4,864,075	2,821,094	185,439,007	3.96%
Non-homestead	452,955	1,033,961	2,293,943	110,871,700	2.37%
Total	2,496,285	5,898,036	5,115,037	296,310,708	6.33%
Timber	15,087	0	0	6,431,991	0.14%
Seas/Rec. Residential	119,987	2,590,084	0	101,025,345	2.16%
Total Agricultural	2,631,359	8,488,120	5,115,037	403,768,710	8.63%
<b>NON-AGRICULTURAL</b>					
Residential					
Homestead	11,334,529	30,036,641	1,724,744	1,941,681,760	41.50%
Non-homestead	1,349,786.00	2,656,204.00	217,358.00	149,031,976	3.19%
Total	12,684,315	32,692,845	1,942,102	2,090,713,736	44.69%
Apartments	1,810,483	2,284,556	144,096	272,738,963	5.83%
Seas/Rec. Commercial	24,347	207,092	2,608	8,511,801	0.18%
Commercial Land & Buildings	5,635,335	8,713,157	788,569	1,163,260,959	24.86%
Industrial Land & Buildings	2,609,165	2,394,506	406,418	416,647,237	8.90%
Public Utility	220,841	14,012,217	88,016	137,188,943	2.93%
Mineral	0	0	0	194,930	0.00%
Railroad Operating Property	110,585	225,518	117,303	20,819,884	0.45%
Total Non-Agricultural	23,095,071	60,529,891	3,489,112	4,110,108,454	87.84%
TOTAL REAL PROPERTY	25,726,430	69,018,011	8,604,149	4,513,877,164	96.47%
TOTAL PERSONAL PROPERTY	711,805	1,929,381	444,544	165,365,111	3.53%
TOTAL REAL & PERS. PROPERTY	26,438,235	70,947,392	9,048,693	4,679,242,275	100.00%

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

Aitkin	5,018
Big Stone	20,410
Cass	38,436
Pope	108
Total	<u>63,972</u>

# **SECTION IV**

## **Part C: Miscellaneous Data**





**TABLE 41**  
**CERTIFIED HOMESTEAD AND AGRICULTURAL CREDIT AID (HACA)**  
**BY COUNTY BY TYPE OF GOVERNMENTAL UNIT**  
**TAXES PAYABLE 2000**

<u>COUNTY</u>	<u>COUNTIES</u>	<u>CITIES</u>	<u>TOWNS</u>	<u>SCHOOL DISTRICTS</u>	<u>SPECIAL TAXING DISTRICTS</u>	<u>TOTAL</u>
AITKIN	1,479,090	591,037	461,823	129,668	0	2,199,795
ANOKA	13,159,930	9,852,403	244,215	1,767,478	355,460	25,135,271
BECKER	1,053,978	943,572	513,461	222,344	21,647	2,241,541
BELTRAMI	48,891	562,892	284,687	453,797	27,154	1,092,734
BENTON	887,895	616,756	177,009	499,655	0	2,004,306
BIG STONE	743,604	483,228	88,715	121,798	19,543	1,368,173
BLUE EARTH	1,876,070	2,741,979	339,943	42,835	90,128	4,751,012
BROWN	1,213,342	1,347,719	231,593	122,180	6,346	2,689,587
CARLTON	1,592,560	1,434,847	478,742	326,799	66,362	3,420,568
CARVER	4,334,432	2,318,403	376,979	111,350	2,477	6,766,662
CASS	1,263,542	863,741	503,457	88,251	0	2,215,534
CHIPPEWA	1,082,545	749,478	266,866	66,791	0	1,898,814
CHISAGO	2,615,652	1,176,741	387,255	763,222	0	4,555,615
CLAY	1,365,364	1,519,845	234,151	538,225	209,513	3,632,947
CLEARWATER	222,365	171,298	89,724	0	0	393,663
COOK	817,960	134,920	23,639	0	0	952,880
COTTONWOOD	982,938	829,111	213,201	0	0	1,812,049
CROW WING	1,996,267	2,095,357	641,893	75,174	106,682	4,273,480
DAKOTA	12,550,132	16,050,042	270,071	1,822,854	204,553	30,627,581
DODGE	1,406,778	1,043,332	341,732	426,884	0	2,876,994
DOUGLAS	1,906,677	1,155,195	592,472	75,041	12,885	3,149,798
FARIBAULT	851,439	1,122,299	280,313	0	45,856	2,019,594
FILLMORE	1,113,538	1,620,437	684,184	171,181	0	2,905,156
FREEBORN	1,797,428	1,310,780	341,072	0	0	3,108,208
GOODHUE	988,579	2,976,699	837,492	409,545	52,736	4,427,559
GRANT	673,292	256,493	84,252	84,892	0	1,014,677
HENNEPIN	39,419,203	62,334,528	67,489	772,085	3,102,905	105,628,721
HOUSTON	1,214,072	1,003,390	420,354	104,883	0	2,322,345
HUBBARD	831,170	366,871	270,894	65,671	0	1,263,712
ISANTI	2,152,431	773,088	426,172	120,899	0	3,046,418
ITASCA	1,971,223	1,821,637	631,724	0	96,367	3,889,227
JACKSON	916,336	788,818	236,178	62,080	0	1,767,234
KANABEC	1,208,600	246,669	156,923	228,107	31,254	1,714,630
KANDIYOHI	2,515,426	1,424,976	414,221	333,624	59,745	4,333,771
KITSON	410,173	296,025	110,598	83,811	60,086	850,095
KOOCHICHING	65,770	581,959	7,979	39,416	0	687,145
LAC QUI PARLE	691,653	604,297	245,043	112,682	57,672	1,466,304
LAKE	1,169,251	537,507	151,534	0	0	1,706,758
LAKE OF THE WOODS	336,770	141,409	76,755	15,012	0	493,191
LE SUEUR	1,843,039	929,322	211,540	303,504	0	3,075,865
LINCOLN	683,596	365,695	158,029	0	18,139	1,067,430
LYON	1,070,900	1,106,878	118,831	29,415	28,876	2,236,069
MCLEOD	1,851,346	1,984,573	283,184	448,985	15,322	4,300,226
MAHNOMEN	376,830	202,850	112,809	167,835	0	747,515
MARSHALL	686,727	511,902	361,281	37,620	86,872	1,323,121

**TABLE 41**  
**CERTIFIED HOMESTEAD AND AGRICULTURAL CREDIT AID (HACA)**  
**BY COUNTY BY TYPE OF GOVERNMENTAL UNIT**  
**TAXES PAYABLE 2000**

<u>COUNTY</u>	<u>COUNTIES</u>	<u>CITIES</u>	<u>TOWNS</u>	<u>SCHOOL DISTRICTS</u>	<u>SPECIAL TAXING DISTRICTS</u>	<u>TOTAL</u>
MARTIN	789,647	1,110,695	186,495	257,219	0	2,157,561
MEEKER	1,202,599	1,126,841	508,724	142,882	0	2,472,322
MILLE LACS	1,087,143	570,294	228,438	650,041	0	2,307,478
MORRISON	1,690,391	907,435	491,356	617,645	5,482	3,220,953
MOWER	2,076,118	2,121,963	505,267	62,096	24,660	4,284,837
MURRAY	819,109	561,516	248,452	43,369	46,977	1,470,971
NICOLLET	1,274,064	1,380,780	240,178	379,928	0	3,034,772
NOBLES	996,165	1,176,643	270,121	187,684	42,586	2,403,078
NORMAN	636,246	384,262	123,273	193,194	167,522	1,381,224
OLMSTED	6,289,268	5,442,406	598,941	354,881	0	12,086,555
OTTER TAIL	2,765,786	2,108,775	1,255,851	476,470	196,169	5,547,200
PENNINGTON	610,147	621,462	80,620	315,943	304,421	1,851,973
PINE	1,175,732	632,172	359,297	444,234	0	2,252,138
PIPESTONE	740,374	440,516	108,593	0	0	1,180,890
POLK	1,565,838	1,871,459	580,322	372,744	49,928	3,859,969
POPE	820,863	563,709	240,305	94,331	120,328	1,599,231
RAMSEY	14,524,210	28,966,750	144,911	1,265,392	21,554,829	66,311,181
RED LAKE	346,057	265,633	69,996	47,890	0	659,580
REDWOOD	1,122,968	990,549	230,202	229,990	0	2,343,507
RENVILLE	1,056,870	1,121,611	332,448	0	0	2,178,481
RICE	1,657,950	1,968,322	346,112	425,211	69,040	4,120,523
ROCK	619,055	396,665	171,868	0	0	1,015,720
ROSEAU	606,998	433,230	202,967	421,574	49,991	1,511,793
ST LOUIS	10,530,758	12,288,415	1,711,302	1,451,087	144,327	24,414,587
SCOTT	5,269,189	2,956,649	207,343	387,047	77,785	8,690,670
SHERBURNE	1,426,860	1,644,935	509,094	518,873	33,361	3,624,029
SIBLEY	1,154,635	940,774	313,840	59,234	13,942	2,168,585
STEARNS	4,536,906	6,562,068	1,738,519	1,203,790	278,805	12,581,569
STEELE	1,314,292	1,654,875	270,079	0	11,512	2,980,679
STEVENS	1,040,801	484,019	114,798	95,637	0	1,620,457
SWIFT	965,356	565,663	269,299	209,322	32,138	1,772,479
TODD	1,598,907	799,482	453,186	674,277	31,797	3,104,463
TRAVERSE	586,950	258,262	45,248	0	79,402	924,614
WABASHA	1,075,756	1,034,181	336,018	135,767	1,495	2,247,199
WADENA	386,541	366,342	104,567	147,046	1,461	901,390
WASECA	1,444,776	724,946	156,765	0	0	2,169,722
WASHINGTON	8,590,734	7,569,890	646,082	600,968	311,836	17,073,428
WATOWAN	908,024	484,257	162,704	89,422	0	1,481,703
WILKIN	972,845	249,127	76,804	147,409	0	1,369,381
WINONA	1,881,945	2,589,414	564,386	69,617	56,791	4,597,767
WRIGHT	2,487,570	2,701,477	898,988	617,188	249,319	6,055,554
YELLOW MEDICINE	1,097,458	638,580	202,456	41,590	0	1,777,628
STATEWIDE TOTAL	209,182,705	229,668,042	29,756,694	24,676,585	28,734,484	492,261,816

**TABLE 42**  
**DISPARITY REDUCTION AID AFTER THE 90% LIMITATION**  
**BY COUNTY BY GOVERNMENTAL UNIT**  
**TAXES PAYABLE 2000**

<u>COUNTY NAME</u>	<u>COUNTY</u>	<u>TOWN</u>	<u>SCHOOL DISTRICT</u>	<u>TOTAL</u>
AITKIN	\$ 12,312	\$ 59	\$ 13,825	\$ 26,196
ANOKA	148	0	188	336
BECKER	5,205	0	6,484	11,689
BELTRAMI	461	823	8,304	9,588
BENTON	8,939	0	11,646	20,585
BIG STONE	103,263	542	101,757	205,562
BLUE EARTH	84,849	0	114,088	198,937
BROWN	33,715	0	51,703	85,418
CARLTON	430,767	16,505	313,921	761,193
CARVER	3,120	308	3,766	7,194
CASS	8,803	37	9,987	18,827
CHIPPEWA	140,294	19,165	151,266	310,725
CHISAGO	5,762	0	6,128	11,890
CLAY	15,157	0	17,826	32,983
CLEARWATER	57,988	5,618	57,244	120,850
COOK	3,706	0	2,915	6,621
COTTONWOOD	61,775	3,994	83,535	149,304
CROW WING	18,365	0	26,738	45,103
DAKOTA	2,537	0	4,343	6,880
DODGE	263,646	35,285	245,895	544,826
DOUGLAS	7,861	676	8,895	17,432
FARIBAUT	84,495	94	130,864	215,453
FILLMORE	246,845	65,752	283,796	596,393
FREEBORN	67,039	7,828	86,951	161,818
GOODHUE	34,659	81	72,063	106,803
GRANT	7,192	0	9,680	16,872
HENNEPIN	369,493	0	514,866	884,359
HOUSTON	160,645	41,067	162,143	363,855
HUBBARD	0	0	0	0
ISANTI	47,659	470	38,744	86,873
ITASCA	189,533	897	145,797	336,227
JACKSON	64,276	1,495	86,964	152,735
KANABEC	5,083	68	3,919	9,070
KANDIYOHI	24,914	498	28,220	53,632
KITTSOON	5,278	0	7,565	12,843
KOOCHICHING	214,588	0	234,815	449,403
LAC QUI PARLE	59,262	0	96,751	156,013
LAKE	189,480	3,414	77,411	270,305
LAKE OF THE WOODS	11,424	274	10,824	22,522
LE SUEUR	98,644	76	82,538	181,258
LINCOLN	43,805	2,403	40,112	86,320
LYON	31,871	0	40,715	72,586
MCLEOD	70,440	0	86,690	157,130
MAHNOMEN	74,842	8,427	61,491	144,760
MARSHALL	5,280	119	8,091	13,490

**TABLE 42**  
**DISPARITY REDUCTION AID AFTER THE 90% LIMITATION**  
**BY COUNTY BY GOVERNMENTAL UNIT**  
**TAXES PAYABLE 2000**

<u>COUNTY NAME</u>	<u>COUNTY</u>	<u>TOWN</u>	<u>SCHOOL DISTRICT</u>	<u>TOTAL</u>
MARTIN	\$ 43,572	\$ 0	\$ 79,046	\$ 122,618
MEEKER	18,206	3,086	27,981	49,273
MILLE LACS	28,923	56	28,323	57,302
MORRISON	34,389	0	37,791	72,180
MOWER	294,103	46,972	311,073	652,148
MURRAY	43,649	4,473	70,829	118,951
NICOLLET	15,993	24	21,676	37,693
NOBLES	84,958	497	108,342	193,797
NORMAN	18,251	0	22,195	40,446
OLMSTED	18,946	5,593	23,301	47,840
OTTER TAIL	17,958	395	25,147	43,500
PENNINGTON	109,223	5,299	110,101	224,623
PINE	1,426	45	1,248	2,719
PIPESTONE	98,396	3,036	97,881	199,313
POLK	89,577	417	103,513	193,507
POPE	26,493	0	34,705	61,198
RAMSEY	376,059	0	475,364	851,423
RED LAKE	100,517	10,124	80,207	190,848
REDWOOD	52,987	0	63,413	116,400
RENVILLE	65,641	0	114,458	180,099
RICE	42,377	0	59,422	101,799
ROCK	31,708	6,342	39,335	77,385
ROSEAU	2,541	0	4,623	7,164
ST LOUIS	6,484,800	479,984	4,022,726	10,987,510
SCOTT	12,254	0	12,261	24,515
SHERBURNE	6,327	0	10,523	16,850
SIBLEY	65,744	689	79,030	145,463
STEARNS	61,632	695	83,223	145,550
STEELE	36,188	438	52,451	89,077
STEVENS	64,839	0	78,228	143,067
SWIFT	81,300	18,071	88,877	188,248
TODD	81,473	11,798	81,434	174,705
TRAVERSE	21,455	0	25,130	46,585
WABASHA	38,347	9,954	52,190	100,491
WADENA	62,275	190	47,370	109,835
WASECA	15,470	0	16,276	31,746
WASHINGTON	608	0	906	1,514
WATONWAN	5,917	0	6,642	12,559
WILKIN	12,915	0	17,040	29,955
WINONA	81,812	15,961	108,348	206,121
WRIGHT	6,843	0	14,106	20,949
YELLOW MEDICINE	50,038	0	55,666	105,704
<b>STATEWIDE TOTAL</b>	<b>\$ 12,181,550</b>	<b>\$ 840,114</b>	<b>\$ 10,343,865</b>	<b>\$ 23,365,529</b>

**TABLE 43**  
**DISPARITY REDUCTION AID BY COUNTY**  
**BEFORE AND AFTER THE 90% TAX RATE LIMITATION**  
**TAXES PAYABLE 2000**

<u>COUNTY</u>	<u>DISPARITY REDUCTION AID BEFORE 90% LIMIT</u>	<u>90% LIMITATION REDUCTION AMOUNT *</u>	<u>DISPARITY REDUCTION AID AFTER 90% LIMIT</u>	<u>COUNTY</u>	<u>DISPARITY REDUCTION AID BEFORE 90% LIMIT</u>	<u>90% LIMITATION REDUCTION AMOUNT *</u>	<u>DISPARITY REDUCTION AID AFTER 90% LIMIT</u>
AITKIN	\$ 26,196	\$ 0	\$ 26,196	GRANT	\$ 16,872	\$ 0	\$ 16,872
ANOKA	336	0	336	HENNEPIN	884,359	0	884,359
BECKER	11,689	0	11,689	HOUSTON	363,855	0	363,855
BELTRAMI	9,588	0	9,588	HUBBARD	0	0	0
BENTON	20,585	0	20,585	ISANTI	86,873	0	86,873
BIG STONE	205,562	0	205,562	ITASCA	336,227	0	336,227
BLUE EARTH	198,937	0	198,937	JACKSON	152,735	0	152,735
BROWN	85,418	0	85,418	KANABEC	9,070	0	9,070
CARLTON	761,193	0	761,193	KANDIYOHI	53,632	0	53,632
CARVER	7,194	0	7,194	KITTSOON	12,843	0	12,843
CASS	18,827	0	18,827	KOOCHICHING	449,403	0	449,403
CHIPPEWA	310,725	0	310,725	LAC QUI PARLE	156,013	0	156,013
CHISAGO	11,890	0	11,890	LAKE	270,305	0	270,305
CLAY	32,983	0	32,983	LAKE OF WOODS	22,522	0	22,522
CLEARWATER	120,850	0	120,850	LESUEUR	196,594	15,336	181,258
COOK	6,621	0	6,621	LINCOLN	88,843	2,523	86,320
COTTONWOOD	149,304	0	149,304	LYON	72,586	0	72,586
CROW WING	45,103	0	45,103	MAHNOMEN	144,760	0	144,760
DAKOTA	6,880	0	6,880	MARSHALL	13,490	0	13,490
DODGE	544,826	0	544,826	MARTIN	122,618	0	122,618
DOUGLAS	17,432	0	17,432	MCLEOD	157,130	0	157,130
FARIBAULT	215,453	0	215,453	MEEKER	49,273	0	49,273
FILLMORE	596,393	0	596,393	MILLE LACS	57,302	0	57,302
FREEBORN	157,712	(4,106)	161,818	MORRISON	72,180	0	72,180
GOODHUE	106,803	0	106,803	MOWER	652,190	42	652,148

**TABLE 43**  
**DISPARITY REDUCTION AID BY COUNTY**  
**BEFORE AND AFTER THE 90% TAX RATE LIMITATION**  
**TAXES PAYABLE 2000**

<u>COUNTY</u>	<u>DISPARITY REDUCTION AID BEFORE 90% LIMIT</u>	<u>90% LIMITATION REDUCTION AMOUNT *</u>	<u>DISPARITY REDUCTION AID AFTER 90% LIMIT</u>	<u>COUNTY</u>	<u>DISPARITY REDUCTION AID BEFORE 90% LIMIT</u>	<u>90% LIMITATION REDUCTION AMOUNT *</u>	<u>DISPARITY REDUCTION AID AFTER 90% LIMIT</u>
MURRAY	\$ 124,950	\$ 5,999	\$ 118,951	SHERBURNE	\$ 16,850	\$ 0	\$ 16,850
NICOLLET	37,693	0	37,693	SIBLEY	145,463	0	145,463
NOBLES	193,797	0	193,797	STEARNS	145,550	0	145,550
NORMAN	40,446	0	40,446	STEELE	89,077	0	89,077
OLMSTED	47,840	0	47,840	STEVENS	143,067	0	143,067
OTTERTAIL	43,500	0	43,500	SWIFT	188,248	0	188,248
PENNINGTON	224,623	0	224,623	TODD	174,705	0	174,705
PINE	2,719	0	2,719	TRAVERSE	46,585	0	46,585
PIPESTONE	199,313	0	199,313	WABASHA	100,491	0	100,491
POLK	193,507	0	193,507	WADENA	109,835	0	109,835
POPE	61,198	0	61,198	WASECA	31,746	0	31,746
RAMSEY	851,423	0	851,423	WASHINGTON	1,514	0	1,514
RED LAKE	195,491	4,643	190,848	WATONWAN	12,559	0	12,559
REDWOOD	116,400	0	116,400	WILKIN	29,955	0	29,955
RENVILLE	180,099	0	180,099	WINONA	212,012	5,891	206,121
RICE	101,799	0	101,799	WRIGHT	20,950	1	20,949
ROCK	77,385	0	77,385	YELLOW MED	105,704	0	105,704
ROSEAU	7,164	0	7,164				
ST. LOUIS	11,021,300	33,790	10,987,510				
SCOTT	24,515	0	24,515	STATEWIDE	\$ 23,429,648	\$ 64,119	\$ 23,365,529
				TOTAL			

\* Note: negative adjustment amounts are due to corrections for prior year errors.

**TABLE 44**  
**MARKET VALUE BASED REFERENDUM AND NET TAX CAPACITY BASED**  
**TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP**  
**TAXES PAYABLE 2000**

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	NET TAX CAPACITY BASED	TOTAL		
<b>AITKIN</b>							
CITY	0.0346	150.708	25,145	1,700,911	1,726,056	262,125	1,463,367
TOWN	0.0324	133.053	253,609	12,733,258	12,986,867	1,775,942	11,002,518
TOTAL	0.0326	134.915	278,754	14,434,169	14,712,923	2,038,067	12,465,885
<b>ANOKA</b>							
CITY	0.0947	119.255	11,431,361	230,318,976	241,750,337	26,207,875	215,451,150
TOWN	0.0678	117.544	386,845	9,028,828	9,415,673	1,403,383	7,982,327
TOTAL	0.0934	119.190	11,818,206	239,347,804	251,166,010	27,611,258	223,433,477
<b>BECKER</b>							
CITY	0.0541	140.751	188,396	8,136,441	8,324,837	568,928	7,751,611
TOWN	0.0399	127.477	368,513	14,526,440	14,894,953	1,376,801	13,147,244
TOTAL	0.0438	131.944	556,909	22,662,881	23,219,790	1,945,729	20,898,855
<b>BELTRAMI</b>							
CITY	0.0558	162.650	168,810	9,104,289	9,273,099	447,633	8,823,765
TOWN	0.0505	150.398	354,561	14,312,111	14,666,672	1,344,127	13,187,726
TOTAL	0.0521	154.936	523,371	23,416,400	23,939,771	1,791,760	22,011,491
<b>BENTON</b>							
CITY	0.0747	148.570	473,515	16,902,334	17,375,849	1,139,117	16,231,228
TOWN	0.0559	131.409	266,683	8,356,458	8,623,141	1,010,696	7,427,266
TOTAL	0.0666	142.417	740,198	25,258,792	25,998,990	2,149,813	23,658,494
<b>BIG STONE</b>							
CITY	0.0450	190.138	28,483	1,644,858	1,673,341	153,007	1,518,297
TOWN	0.0252	148.618	46,910	3,183,712	3,230,622	81,323	2,830,270
TOTAL	0.0302	160.562	75,393	4,828,570	4,903,963	234,330	4,348,567
<b>BLUE EARTH</b>							
CITY	0.1041	125.276	1,367,685	30,675,191	32,042,876	2,307,504	29,725,625
TOWN	0.0570	110.002	615,305	14,801,340	15,416,645	1,280,286	12,897,457
TOTAL	0.0828	119.859	1,982,990	45,476,531	47,459,521	3,587,790	42,623,082
<b>BROWN</b>							
CITY	0.0487	144.843	287,291	12,528,585	12,815,876	1,372,019	11,436,289
TOWN	0.0516	105.880	287,076	6,803,675	7,090,751	392,073	5,833,684
TOTAL	0.0501	128.235	574,367	19,332,260	19,906,627	1,764,092	17,269,973
<b>CARLTON</b>							
CITY	0.0636	156.278	306,890	13,007,963	13,314,853	1,013,235	12,296,526
TOWN	0.0558	152.769	299,363	12,077,334	12,376,697	1,207,360	11,077,223
TOTAL	0.0595	154.569	606,253	25,085,297	25,691,550	2,220,595	23,373,749
<b>CARVER</b>							
CITY	0.1474	145.706	4,643,152	75,921,717	80,564,869	5,623,387	74,893,508
TOWN	0.0823	122.881	551,052	11,078,349	11,629,401	1,350,878	9,985,137
TOTAL	0.1360	142.339	5,194,204	87,000,066	92,194,270	6,974,265	84,878,645
<b>CASS</b>							
CITY	0.0351	111.542	172,032	8,423,892	8,595,924	492,323	8,099,752
TOWN	0.0188	97.522	268,713	19,001,575	19,270,288	1,650,171	17,476,973
TOTAL	0.0230	101.438	440,745	27,425,467	27,866,212	2,142,494	25,576,725

**TABLE 44**  
**MARKET VALUE BASED REFERENDUM AND NET TAX CAPACITY BASED**  
**TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP**  
**TAXES PAYABLE 2000**

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	NET TAX CAPACITY BASED	TOTAL		
<b>CHIPPEWA</b>							
CITY	0.0836	162.199	181,546	5,562,924	5,744,470	465,378	5,274,273
TOWN	0.0395	121.381	167,692	5,952,736	6,120,428	252,877	5,142,246
TOTAL	0.0544	138.179	349,238	11,515,660	11,864,898	718,255	10,416,519
<b>CHISAGO</b>							
CITY	0.0322	145.219	257,198	17,046,068	17,303,266	1,912,050	15,358,219
TOWN	0.0252	127.453	247,311	16,925,214	17,172,525	2,315,133	14,713,373
TOTAL	0.0283	135.789	504,509	33,971,282	34,475,791	4,227,183	30,071,592
<b>CLAY</b>							
CITY	0.0763	143.329	778,590	22,098,179	22,876,769	5,971,850	16,894,431
TOWN	0.0847	131.033	527,247	9,696,131	10,223,378	714,607	8,724,473
TOTAL	0.0795	139.342	1,305,837	31,794,310	33,100,147	6,686,457	25,618,904
<b>CLEARWATER</b>							
CITY	0.0000	181.054	0	1,082,327	1,082,327	68,304	1,013,483
TOWN	0.0000	126.308	0	7,007,039	7,007,039	256,152	6,665,074
TOTAL	0.0000	131.634	0	8,089,366	8,089,366	324,456	7,678,557
<b>COOK</b>							
CITY	0.0000	144.821	0	1,404,719	1,404,719	247,432	1,157,246
TOWN	0.0000	99.454	0	6,452,853	6,452,853	714,085	5,722,848
TOTAL	0.0000	105.354	0	7,857,572	7,857,572	961,517	6,880,094
<b>COTTONWOOD</b>							
CITY	0.1023	156.910	172,900	3,743,356	3,916,256	373,517	3,540,388
TOWN	0.0798	114.605	419,475	7,643,095	8,062,570	160,455	6,982,612
TOTAL	0.0853	125.751	592,375	11,386,451	11,978,826	533,972	10,523,000
<b>CROW WING</b>							
CITY	0.0351	108.175	584,217	28,871,849	29,456,066	2,572,682	26,850,432
TOWN	0.0297	91.893	534,124	22,308,904	22,843,028	3,038,664	19,619,049
TOTAL	0.0323	100.420	1,118,341	51,180,753	52,299,094	5,611,346	46,469,481
<b>DAKOTA</b>							
CITY	0.1349	113.909	23,838,986	346,666,920	370,505,906	32,692,348	337,680,650
TOWN	0.0641	105.590	573,706	12,988,140	13,561,846	1,668,080	11,539,165
TOTAL	0.1315	113.586	24,412,692	359,655,060	384,067,752	34,360,428	349,219,815
<b>DODGE</b>							
CITY	0.0604	161.402	160,478	5,963,883	6,124,361	680,579	5,437,992
TOWN	0.0577	119.049	298,272	7,150,869	7,449,141	604,887	6,163,070
TOTAL	0.0586	135.180	458,750	13,114,752	13,573,502	1,285,466	11,601,062
<b>DOUGLAS</b>							
CITY	0.1061	115.633	479,841	9,641,690	10,121,531	689,156	9,429,051
TOWN	0.0702	102.531	830,179	15,978,114	16,808,293	1,954,841	14,617,244
TOTAL	0.0802	107.098	1,310,020	25,619,804	26,929,824	2,643,997	24,046,295
<b>FARIBAULT</b>							
CITY	0.1185	145.775	260,640	4,861,107	5,121,747	498,901	4,613,746
TOWN	0.1237	105.577	863,368	8,425,746	9,289,114	283,495	7,626,340
TOTAL	0.1225	117.424	1,124,008	13,286,853	14,410,861	782,396	12,240,086



**TABLE 44**  
**MARKET VALUE BASED REFERENDUM AND NET TAX CAPACITY BASED**  
**TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP**  
**TAXES PAYABLE 2000**

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL CREDITS	NET TAX PAYABLE
	MARKET	NET TAX	MARKET	NET TAX	TOTAL		
	VALUE	CAPACITY	VALUE	CAPACITY			
BASED	BASED	BASED	BASED				
<b>FILLMORE</b>							
CITY	0.0508	152.614	161,093	6,614,135	6,775,228	788,698	5,962,041
TOWN	0.0496	121.207	247,499	6,847,556	7,095,055	496,448	5,845,988
TOTAL	0.0501	134.841	408,592	13,461,691	13,870,283	1,285,146	11,808,029
<b>FREEBORN</b>							
CITY	0.0735	138.113	432,838	12,352,522	12,785,360	1,393,695	11,384,218
TOWN	0.1134	114.263	791,789	9,755,670	10,547,459	646,440	8,868,497
TOTAL	0.0951	126.465	1,224,627	22,108,192	23,332,819	2,040,135	20,252,715
<b>GOODHUE</b>							
CITY	0.0133	134.032	205,293	42,980,982	43,186,275	2,378,566	40,781,728
TOWN	0.0295	118.884	278,353	13,540,044	13,818,397	1,431,083	11,548,402
TOTAL	0.0194	130.062	483,646	56,521,026	57,004,672	3,809,649	52,330,130
<b>GRANT</b>							
CITY	0.0907	183.247	61,702	1,812,225	1,873,927	138,117	1,729,743
TOWN	0.1131	115.532	344,505	4,110,270	4,454,775	181,090	3,782,982
TOTAL	0.1090	130.261	406,207	5,922,495	6,328,702	319,207	5,512,725
<b>HENNEPIN</b>							
CITY	0.1563	132.120	102,653,029	1,639,984,717	1,742,637,746	100,923,020	1,641,391,686
TOWN	0.1064	121.668	183,407	3,483,124	3,666,531	299,191	3,349,480
TOTAL	0.1562	132.096	102,836,436	1,643,467,841	1,746,304,277	101,222,211	1,644,741,166
<b>HOUSTON</b>							
CITY	0.0794	139.125	267,248	6,327,866	6,595,114	828,529	5,763,010
TOWN	0.1290	114.765	458,900	4,851,590	5,310,490	569,043	4,439,652
TOTAL	0.1049	127.391	726,148	11,179,456	11,905,604	1,397,572	10,202,662
<b>HUBBARD</b>							
CITY	0.0512	128.635	69,971	3,268,259	3,338,230	191,701	3,143,723
TOWN	0.0367	109.008	318,396	12,742,186	13,060,582	1,210,594	11,719,022
TOTAL	0.0387	112.512	388,367	16,010,445	16,398,812	1,402,295	14,862,745
<b>ISANTI</b>							
CITY	0.0802	178.749	230,607	8,598,887	8,829,494	582,828	8,243,127
TOWN	0.0754	132.519	630,353	13,569,032	14,199,385	2,156,176	11,873,695
TOTAL	0.0767	147.296	860,960	22,167,919	23,028,879	2,739,004	20,116,822
<b>ITASCA</b>							
CITY	0.0471	154.353	378,382	27,524,335	27,902,717	2,416,198	25,479,958
TOWN	0.0572	116.223	711,644	20,427,674	21,139,318	4,500,442	16,507,915
TOTAL	0.0533	135.426	1,090,026	47,952,009	49,042,035	6,916,640	41,987,873
<b>JACKSON</b>							
CITY	0.0008	137.703	1,136	2,634,044	2,635,180	315,214	2,316,117
TOWN	0.0266	107.590	179,242	8,940,111	9,119,353	249,247	7,693,062
TOTAL	0.0222	113.225	180,378	11,574,155	11,754,533	564,461	10,009,179
<b>KANABEC</b>							
CITY	0.0857	153.776	82,563	2,411,436	2,493,999	189,470	2,303,206
TOWN	0.1057	145.811	373,530	5,888,419	6,261,949	778,623	5,345,302
TOTAL	0.1014	148.039	456,093	8,299,855	8,755,948	968,093	7,648,508

**TABLE 44**  
**MARKET VALUE BASED REFERENDUM AND NET TAX CAPACITY BASED**  
**TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP**  
**TAXES PAYABLE 2000**

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	NET TAX CAPACITY BASED	TOTAL		
<b>KANDIYOHI</b>							
CITY	0.0582	143.098	433,249	17,146,663	17,579,912	1,457,128	16,111,497
TOWN	0.0456	127.232	493,607	17,214,528	17,708,135	1,458,276	15,435,565
TOTAL	0.0507	134.684	926,856	34,361,191	35,288,047	2,915,404	31,547,062
<b>KITTSOON</b>							
CITY	0.2598	119.987	138,214	933,626	1,071,840	87,674	981,878
TOWN	0.3004	76.733	1,034,482	4,670,504	5,704,986	56,350	5,270,075
TOTAL	0.2950	81.636	1,172,696	5,604,130	6,776,826	144,024	6,251,953
<b>KOOCHICHING</b>							
CITY	0.0623	118.235	146,190	5,382,069	5,528,259	404,343	5,122,433
TOWN	0.0467	97.977	98,801	2,644,070	2,742,871	437,024	2,254,917
TOTAL	0.0549	110.695	244,991	8,026,139	8,271,130	841,367	7,377,350
<b>LAC QUI PARLE</b>							
CITY	0.0638	157.923	45,619	1,670,168	1,715,787	149,621	1,564,417
TOWN	0.0600	113.781	209,218	4,565,497	4,774,715	147,672	4,012,318
TOTAL	0.0606	122.989	254,837	6,235,665	6,490,502	297,293	5,576,735
<b>LAKE</b>							
CITY	0.0599	164.611	80,734	3,047,976	3,128,710	927,507	2,200,951
TOWN	0.0599	121.710	211,290	5,849,622	6,060,912	1,029,438	4,893,456
TOTAL	0.0599	133.642	292,024	8,897,598	9,189,622	1,956,945	7,094,407
<b>LAKE OF THE WOODS</b>							
CITY	0.0002	150.667	51	812,292	812,343	52,981	758,124
TOWN	0.0112	143.402	15,682	2,435,059	2,450,741	203,934	2,186,480
TOTAL	0.0092	145.152	15,733	3,247,351	3,263,084	256,915	2,944,604
<b>LE SUEUR</b>							
CITY	0.0512	142.638	229,541	9,241,884	9,471,425	1,095,913	8,371,203
TOWN	0.0563	109.841	399,017	9,714,092	10,113,109	1,126,503	8,450,742
TOTAL	0.0543	123.709	628,558	18,955,976	19,584,534	2,222,416	16,821,945
<b>LINCOLN</b>							
CITY	0.0480	150.071	29,444	1,176,029	1,205,473	132,721	1,070,834
TOWN	0.0651	102.334	159,841	4,001,542	4,161,383	111,086	3,775,515
TOTAL	0.0617	110.304	189,285	5,177,571	5,366,856	243,807	4,846,349
<b>LYON</b>							
CITY	0.0917	130.073	526,561	12,744,020	13,270,581	1,093,551	12,169,828
TOWN	0.0873	91.485	477,939	6,593,216	7,071,155	381,839	5,899,672
TOTAL	0.0895	113.718	1,004,500	19,337,236	20,341,736	1,475,390	18,069,500
<b>MCLEOD</b>							
CITY	0.0770	148.485	625,482	18,498,993	19,124,475	1,899,054	17,221,077
TOWN	0.0741	113.620	427,294	7,633,371	8,060,665	885,980	6,599,993
TOTAL	0.0758	136.271	1,052,776	26,132,364	27,185,140	2,785,034	23,821,070
<b>MAHNOMEN</b>							
CITY	0.0000	194.932	0	1,318,852	1,318,852	65,066	1,252,809
TOWN	0.0034	172.670	4,310	2,592,196	2,596,506	114,392	2,330,032
TOTAL	0.0026	179.586	4,310	3,911,048	3,915,358	179,458	3,582,841

**TABLE 44**  
**MARKET VALUE BASED REFERENDUM AND NET TAX CAPACITY BASED**  
**TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP**  
**TAXES PAYABLE 2000**

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	NET TAX CAPACITY BASED	TOTAL		
<b>MARSHALL</b>							
CITY	0.0588	138.706	46,486	1,516,126	1,562,612	164,303	1,394,870
TOWN	0.0865	89.517	413,574	6,687,566	7,101,140	172,734	6,287,522
TOTAL	0.0825	95.795	460,060	8,203,692	8,663,752	337,037	7,682,392
<b>MARTIN</b>							
CITY	0.0356	133.164	141,326	7,933,383	8,074,709	922,037	7,127,725
TOWN	0.0322	96.012	271,581	10,544,560	10,816,141	310,180	9,027,141
TOTAL	0.0333	109.078	412,907	18,477,943	18,890,850	1,232,217	16,154,866
<b>MEEKER</b>							
CITY	0.0613	147.337	167,735	5,798,546	5,966,281	625,836	5,335,785
TOWN	0.0534	127.147	342,385	9,753,356	10,095,741	958,822	8,622,818
TOTAL	0.0557	133.993	510,120	15,551,902	16,062,022	1,584,658	13,958,603
<b>MILLE LACS</b>							
CITY	0.0524	185.546	122,833	6,275,456	6,398,289	511,010	5,886,314
TOWN	0.0394	152.521	194,099	9,394,410	9,588,509	1,011,109	8,485,210
TOTAL	0.0436	164.227	316,932	15,669,866	15,986,798	1,522,119	14,371,524
<b>MORRISON</b>							
CITY	0.0694	154.687	222,744	7,771,232	7,993,976	660,042	7,325,320
TOWN	0.0646	130.466	460,561	11,595,877	12,056,438	1,323,733	10,465,277
TOTAL	0.0661	139.213	683,305	19,367,109	20,050,414	1,983,775	17,790,597
<b>MOWER</b>							
CITY	0.0660	114.811	493,552	12,721,712	13,215,264	1,749,238	11,456,895
TOWN	0.0664	110.707	463,052	9,065,918	9,528,970	617,901	7,858,662
TOTAL	0.0662	113.067	956,604	21,787,630	22,744,234	2,367,139	19,315,557
<b>MURRAY</b>							
CITY	0.0753	136.867	73,690	1,787,329	1,861,019	245,811	1,611,538
TOWN	0.0843	100.626	420,056	5,975,063	6,395,119	227,592	5,321,734
TOTAL	0.0829	107.160	493,746	7,762,392	8,256,138	473,403	6,933,272
<b>NICOLLET</b>							
CITY	0.0988	123.500	735,180	14,249,000	14,984,180	1,698,837	13,276,743
TOWN	0.0684	108.627	372,645	6,889,539	7,262,184	546,810	6,004,052
TOTAL	0.0859	118.224	1,107,825	21,138,539	22,246,364	2,245,647	19,280,795
<b>NOBLES</b>							
CITY	0.0431	143.531	166,572	8,769,242	8,935,814	769,263	8,157,850
TOWN	0.0721	111.866	419,914	7,428,253	7,848,167	251,903	6,532,431
TOTAL	0.0606	127.040	586,486	16,197,495	16,783,981	1,021,166	14,690,281
<b>NORMAN</b>							
CITY	0.0214	181.733	14,725	1,620,772	1,635,497	169,243	1,465,302
TOWN	0.0209	126.539	65,805	4,686,910	4,752,715	121,431	4,019,116
TOTAL	0.0210	137.250	80,530	6,307,682	6,388,212	290,674	5,484,418
<b>OLMSTED</b>							
CITY	0.0997	137.661	3,821,087	89,456,338	93,277,425	7,694,047	85,562,840
TOWN	0.0812	121.805	1,030,816	20,151,334	21,182,150	2,328,734	18,267,642
TOTAL	0.0951	134.443	4,851,903	109,607,672	114,459,575	10,022,781	103,830,482

**TABLE 44**  
**MARKET VALUE BASED REFERENDUM AND NET TAX CAPACITY BASED**  
**TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP**  
**TAXES PAYABLE 2000**

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	NET TAX CAPACITY BASED	TOTAL		
<b>OTTER TAIL</b>							
CITY	0.0703	126.109	515,854	15,734,939	16,250,793	1,320,678	14,919,270
TOWN	0.0346	105.672	635,471	24,022,297	24,657,768	2,491,035	21,430,708
TOTAL	0.0448	112.915	1,151,325	39,757,236	40,908,561	3,811,713	36,349,978
<b>PENNINGTON</b>							
CITY	0.0653	184.532	116,332	4,892,966	5,009,298	394,292	4,614,665
TOWN	0.0894	145.266	166,815	4,141,196	4,308,011	242,796	3,912,883
TOTAL	0.0776	164.189	283,147	9,034,162	9,317,309	637,088	8,527,548
<b>PINE</b>							
CITY	0.0339	142.924	90,378	6,439,857	6,530,235	454,542	6,058,842
TOWN	0.0438	127.075	289,888	10,434,421	10,724,309	1,136,923	9,431,653
TOTAL	0.0409	132.690	380,266	16,874,278	17,254,544	1,591,465	15,490,495
<b>PIPESTONE</b>							
CITY	0.0291	168.026	44,792	3,858,896	3,903,688	322,988	3,573,132
TOWN	0.0258	125.898	71,277	4,533,422	4,604,699	127,571	4,045,367
TOTAL	0.0270	142.303	116,069	8,392,318	8,508,387	450,559	7,618,499
<b>POLK</b>							
CITY	0.0034	168.605	15,649	11,689,967	11,705,616	1,954,642	9,739,083
TOWN	0.0112	136.160	96,778	15,135,983	15,232,761	516,113	13,418,900
TOTAL	0.0085	148.623	112,427	26,825,950	26,938,377	2,470,755	23,157,983
<b>POPE</b>							
CITY	0.0778	160.923	97,988	2,887,239	2,985,227	277,816	2,706,197
TOWN	0.0767	125.936	281,798	5,534,526	5,816,324	410,776	5,044,134
TOTAL	0.0770	136.079	379,786	8,421,765	8,801,551	688,592	7,750,331
<b>RAMSEY</b>							
CITY	0.0974	135.435	19,954,954	490,107,362	510,062,316	38,347,361	471,688,923
TOWN	0.1512	120.203	958,262	11,713,726	12,671,988	1,374,024	11,294,107
TOTAL	0.0990	135.035	20,913,216	501,821,088	522,734,304	39,721,385	482,983,030
<b>RED LAKE</b>							
CITY	0.1660	188.635	55,729	977,915	1,033,644	69,556	962,664
TOWN	0.2000	108.395	203,729	1,941,682	2,145,411	58,228	1,987,471
TOTAL	0.1916	126.405	259,458	2,919,597	3,179,055	127,784	2,950,135
<b>REDWOOD</b>							
CITY	0.0204	153.755	50,609	5,524,609	5,575,218	554,529	5,009,765
TOWN	0.0474	110.370	358,473	9,473,801	9,832,274	234,313	8,129,258
TOTAL	0.0407	123.172	409,082	14,998,410	15,407,492	788,842	13,139,023
<b>RENVILLE</b>							
CITY	0.0592	169.333	136,402	5,674,277	5,810,679	493,035	5,292,953
TOWN	0.0525	95.388	506,585	10,943,889	11,450,474	313,914	9,310,636
TOTAL	0.0538	112.103	642,987	16,618,166	17,261,153	806,949	14,603,589
<b>RICE</b>							
CITY	0.1076	124.470	1,337,870	24,011,156	25,349,026	2,773,724	22,562,964
TOWN	0.0907	105.969	841,012	12,381,964	13,222,976	1,555,119	11,058,176
TOTAL	0.1004	117.491	2,178,882	36,393,120	38,572,002	4,328,843	33,621,140

**TABLE 44**  
**MARKET VALUE BASED REFERENDUM AND NET TAX CAPACITY BASED**  
**TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP**  
**TAXES PAYABLE 2000**

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL CREDITS	NET TAX PAYABLE
	MARKET	NET TAX	MARKET	NET TAX	TOTAL		
	VALUE BASED	CAPACITY BASED	VALUE BASED	CAPACITY BASED			
<b>ROCK</b>							
CITY	0.0323	139.003	54,417	3,334,433	3,388,850	416,927	2,965,000
TOWN	0.0319	118.111	119,956	5,132,782	5,252,738	174,501	4,344,365
TOTAL	0.0320	125.542	174,373	8,467,215	8,641,588	591,428	7,309,365
<b>ROSEAU</b>							
CITY	0.1072	165.083	163,461	4,279,575	4,443,036	292,949	4,149,036
TOWN	0.1405	117.238	473,051	4,913,145	5,386,196	548,599	4,564,803
TOTAL	0.1301	135.524	636,512	9,192,720	9,829,232	841,548	8,713,839
<b>ST. LOUIS</b>							
CITY	0.0667	148.838	2,703,411	96,454,470	99,157,881	13,469,973	85,646,904
TOWN	0.0588	137.101	1,388,130	44,678,975	46,067,105	7,496,086	38,325,522
TOTAL	0.0638	144.911	4,091,541	141,133,445	145,224,986	20,966,059	123,972,426
<b>SCOTT</b>							
CITY	0.1847	122.558	6,047,542	65,010,456	71,057,998	6,645,478	64,365,755
TOWN	0.0964	104.528	1,140,117	17,138,086	18,278,203	2,154,020	15,827,616
TOTAL	0.1613	118.301	7,187,659	82,148,542	89,336,201	8,799,498	80,193,371
<b>SHERBURNE</b>							
CITY	0.0948	114.657	1,833,603	49,464,979	51,298,582	2,689,163	48,573,559
TOWN	0.0879	99.898	1,146,572	17,345,697	18,492,269	3,139,190	15,194,744
TOTAL	0.0920	110.422	2,980,175	66,810,676	69,790,851	5,828,353	63,768,303
<b>SIBLEY</b>							
CITY	0.0474	160.583	87,287	4,013,722	4,101,009	469,607	3,626,275
TOWN	0.0449	117.146	269,363	7,899,172	8,168,535	498,374	6,715,389
TOTAL	0.0455	128.893	356,650	11,912,894	12,269,544	967,981	10,341,664
<b>STEARNS</b>							
CITY	0.1013	136.189	2,972,298	69,903,743	72,876,041	5,629,906	67,224,587
TOWN	0.0742	122.959	1,328,126	27,875,335	29,203,461	3,515,798	24,963,976
TOTAL	0.0910	132.136	4,300,424	97,779,078	102,079,502	9,145,704	92,188,563
<b>STEELE</b>							
CITY	0.0802	120.578	789,514	18,873,563	19,663,077	2,173,811	17,477,749
TOWN	0.0743	102.300	403,286	7,028,419	7,431,705	695,525	6,162,314
TOTAL	0.0781	115.002	1,192,800	25,901,982	27,094,782	2,869,336	23,640,063
<b>STEVENS</b>							
CITY	0.0680	150.990	99,758	3,401,173	3,500,931	298,010	3,200,233
TOWN	0.0950	117.533	287,462	4,166,329	4,453,791	187,955	3,760,762
TOTAL	0.0862	130.533	387,220	7,567,502	7,954,722	485,965	6,960,995
<b>SWIFT</b>							
CITY	0.0730	142.889	113,087	3,753,687	3,866,774	302,468	3,559,873
TOWN	0.0632	116.314	232,125	5,252,255	5,484,380	149,798	4,693,452
TOTAL	0.0661	126.088	345,212	9,005,942	9,351,154	452,266	8,253,325
<b>TODD</b>							
CITY	0.0812	175.990	137,390	4,318,177	4,455,567	363,538	4,090,965
TOWN	0.0699	158.546	335,690	8,966,954	9,302,644	838,289	8,263,758
TOTAL	0.0729	163.824	473,080	13,285,131	13,758,211	1,201,827	12,354,723

**TABLE 44**  
**MARKET VALUE BASED REFERENDUM AND NET TAX CAPACITY BASED**  
**TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP**  
**TAXES PAYABLE 2000**

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED			TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	NET TAX CAPACITY BASED	TOTAL		
<b>TRAVERSE</b>							
CITY	0.0923	181.352	41,481	1,150,808	1,192,289	94,192	1,096,292
TOWN	0.0785	111.583	227,695	3,786,312	4,014,007	73,536	3,368,926
TOTAL	0.0804	122.575	269,176	4,937,120	5,206,296	167,728	4,465,218
<b>WABASHA</b>							
CITY	0.0088	139.874	35,238	7,944,750	7,979,988	949,702	7,022,413
TOWN	0.0213	123.393	97,574	6,471,855	6,569,429	711,301	5,448,304
TOTAL	0.0155	131.962	132,812	14,416,605	14,549,417	1,661,003	12,470,717
<b>WADENA</b>							
CITY	0.0532	189.011	83,379	4,438,479	4,521,858	316,988	4,203,673
TOWN	0.0525	153.921	92,110	3,463,812	3,555,922	313,190	3,165,308
TOTAL	0.0529	171.840	175,489	7,902,291	8,077,780	630,178	7,368,981
<b>WASECA</b>							
CITY	0.0775	149.824	255,761	7,046,478	7,302,239	813,563	6,486,678
TOWN	0.0884	121.879	478,893	7,769,536	8,248,429	659,937	6,814,301
TOTAL	0.0843	133.743	734,654	14,816,014	15,550,668	1,473,500	13,300,979
<b>WASHINGTON</b>							
CITY	0.1631	117.716	15,239,317	176,573,719	191,813,036	18,202,650	173,411,379
TOWN	0.0917	101.256	1,498,489	23,648,494	25,146,983	2,900,257	22,119,503
TOTAL	0.1525	115.498	16,737,806	200,222,213	216,960,019	21,102,907	195,530,882
<b>WATONWAN</b>							
CITY	0.0914	145.705	141,163	3,330,402	3,471,565	339,915	3,129,908
TOWN	0.0938	112.959	377,428	5,269,737	5,647,165	149,643	4,770,496
TOTAL	0.0931	123.727	518,591	8,600,139	9,118,730	489,558	7,900,404
<b>WILKIN</b>							
CITY	0.0223	120.957	22,240	1,688,018	1,710,258	262,434	1,438,147
TOWN	0.0714	99.500	298,479	4,913,693	5,212,172	136,146	4,240,734
TOTAL	0.0620	104.227	320,719	6,601,711	6,922,430	398,580	5,678,881
<b>WINONA</b>							
CITY	0.0242	121.625	284,611	22,901,989	23,186,600	2,475,874	20,700,933
TOWN	0.0242	106.748	133,664	7,009,252	7,142,916	1,014,595	5,737,302
TOTAL	0.0242	117.779	418,275	29,911,241	30,329,516	3,490,469	26,438,235
<b>WRIGHT</b>							
CITY	0.0701	127.003	1,657,822	51,682,239	53,340,061	4,658,376	48,604,591
TOWN	0.0650	106.927	1,122,135	25,112,850	26,234,985	3,462,885	22,342,801
TOTAL	0.0679	119.657	2,779,957	76,795,089	79,575,046	8,121,261	70,947,392
<b>YELLOW MEDICINE</b>							
CITY	0.1397	177.529	176,322	3,189,172	3,365,494	294,959	3,064,949
TOWN	0.0734	134.673	316,823	6,682,010	6,998,833	222,422	5,983,744
TOTAL	0.0884	146.065	493,145	9,871,182	10,364,327	517,381	9,048,693
<b>STATEWIDE TOTAL</b>							
CITY	0.1223	130.439	213,967,692	4,014,242,510	4,228,210,202	326,604,258	3,900,033,176
TOWN	0.0626	115.601	36,840,847	875,455,687	912,296,534	88,680,995	779,209,099
TOTAL	0.1073	127.509	250,808,539	4,889,698,197	5,140,506,736	415,285,253	4,679,242,275

**TABLE 45  
POWER LINE CREDIT  
NET TAX CAPACITIES, LEVIES, NUMBER OF PARCELS  
AND CREDIT AMOUNTS BY COUNTY BY CITY AND TOWNSHIP  
TAXES PAYABLE 2000**

COUNTY <sup>1</sup>	10 PERCENT POWER LINE TAX CAPACITY	10 PERCENT POWER LINE LEVY AMOUNT	NUMBER OF PARCELS		CREDIT AMOUNT
			UNDER THE MAXIMUM CREDIT	AT THE MAXIMUM CREDIT	
<b><u>BENTON</u></b>					
CITY	201	325	3	0	54
TOWN	7,115	9,433	35	31	3,463
TOTAL	7,316	9,758	38	31	3,517
<b><u>CARLTON</u></b>					
TOWN	17,394	29,554	0	29	937
TOTAL	17,394	29,554	0	29	937
<b><u>CHISAGO</u></b>					
CITY	3,305	4,612	10	13	2,271
TOWN	15,336	20,246	40	40	8,867
TOTAL	18,641	24,858	50	53	11,138
<b><u>GRANT</u></b>					
TOWN	11,601	13,458	9	70	11,923
TOTAL	11,601	13,458	9	70	11,923
<b><u>HENNEPIN</u></b>					
CITY	20,345	26,179	104	136	11,949
TOTAL	20,345	26,179	104	136	11,949
<b><u>ITASCA</u></b>					
CITY	2,009	3,060	3	2	603
TOWN	16,907	19,984	19	19	1,683
TOTAL	18,916	23,044	22	21	2,286
<b><u>KANDIYOHI</u></b>					
TOWN	2,691	3,701	18	2	1,548
TOTAL	2,691	3,701	18	2	1,548
<b><u>KOOCHICHING<sup>2</sup></u></b>					
TOWN	0	0	2	48	2,127
TOTAL	0	0	2	48	2,127
<b><u>LAKE OF THE WOODS<sup>2</sup></u></b>					
TOWN	0	0	2	32	1,384
TOTAL	0	0	2	32	1,384
<b><u>MEEKER</u></b>					
TOWN	11,606	14,887	58	45	10,211
TOTAL	11,606	14,887	58	45	10,211
<b><u>MILLE LACS</u></b>					
CITY	609	1,070	4	8	963
TOWN	2,330	3,729	12	16	2,104
TOTAL	2,939	4,799	16	24	3,067
<b><u>PINE</u></b>					
CITY	2,968	3,863	9	18	1,981
TOWN	22,544	29,436	21	132	8,874
TOTAL	25,512	33,299	30	150	10,855

**TABLE 45  
POWER LINE CREDIT  
NET TAX CAPACITIES, LEVIES, NUMBER OF PARCELS  
AND CREDIT AMOUNTS BY COUNTY BY CITY AND TOWNSHIP  
TAXES PAYABLE 2000**

<u>COUNTY</u> <sup>1</sup>	<u>10 PERCENT POWER LINE TAX CAPACITY</u>	<u>10 PERCENT POWER LINE LEVY AMOUNT</u>	<u>NUMBER OF PARCELS</u>		<u>CREDIT AMOUNT</u>
			<u>UNDER THE MAXIMUM CREDIT</u>	<u>AT THE MAXIMUM CREDIT</u>	
<b><u>POPE</u></b>					
TOWN	13,504	16,798	73	19	9,605
TOTAL	13,504	16,798	73	19	9,605
<b><u>ROSEAU</u></b>					
TOWN	15,209	18,672	62	27	3,191
TOTAL	15,209	18,672	62	27	3,191
<b><u>ST. LOUIS</u></b>					
CITY	10,782	18,184	2	55	1,882
TOWN	39,795	55,435	4	82	3,123
TOTAL	50,577	73,619	6	137	5,005
<b><u>SHERBURNE</u></b>					
CITY	2,383	2,569	4	3	1,451
TOWN	13,040	12,807	69	44	5,948
TOTAL	15,423	15,376	73	47	7,399
<b><u>STEARNS</u></b>					
TOWN	16,160	20,232	65	74	15,013
TOTAL	16,160	20,232	65	74	15,013
<b><u>STEVENS</u></b>					
TOWN	1,192	1,361	4	3	673
TOTAL	1,192	1,361	4	3	673
<b><u>TRAVERSE</u></b>					
TOWN	6,050	6,423	14	31	5,717
TOTAL	6,050	6,423	14	31	5,717
<b><u>WASHINGTON</u></b>					
CITY	9,166	9,589	60	15	6,621
TOWN	5,395	6,050	37	14	3,753
TOTAL	14,561	15,639	97	29	10,374
<b><u>WRIGHT</u></b>					
TOWN	15,042	16,160	51	58	10,487
TOTAL	15,042	16,160	51	58	10,487
<b><u>STATEWIDE TOTAL</u></b>					
CITY	51,768	69,451	199	250	27,775
TOWN	232,911	298,366	595	816	110,631
TOTAL	284,679	367,817	794	1,066	138,406

(1) Counties not listed in this table did not have any power line credit for taxes payable in 2000.

(2) All transmission lines in this county are located in unorganized townships and taxed at the average county tax rate. Therefore, the tax capacity value and levy for these lines is shown on table 55. Beginning with taxes payable in 1983, 10% of the tax on power lines of 200KV or larger in these unorganized townships is to go toward the funding of the power line credit.



**TABLE 46**  
**AGRICULTURAL PRESERVES CREDIT AND COUNTY CONSERVATION CREDIT,**  
**NUMBER OF PARCELS AND ACRES, NET TAX CAPACITY, AND CREDIT AMOUNT**  
**BY COUNTY BY CITY AND TOWNSHIP**  
**TAXES PAYABLE 2000**

<u>AGRICULTURAL PRESERVES CREDIT</u>					<u>COUNTY CONSERVATION CREDIT</u>				
<u>COUNTY</u>	<u>NUMBER OF PARCELS</u>	<u>NUMBER OF ACRES</u>	<u>NET TAX CAPACITY</u>	<u>CREDIT AMOUNT</u>	<u>COUNTY</u>	<u>NUMBER OF PARCELS</u>	<u>NUMBER OF ACRES</u>	<u>NET TAX CAPACITY</u>	<u>CREDIT AMOUNT</u>
<u>ANOKA</u>					<u>WASECA</u>				
CITY	95	3,026	37,313	4,554	CITY	1	26	407	39
TOWN	0	0	0	0	TOWN	956	83,854	1,422,751	125,763
TOTAL	95	3,026	37,313	4,554	TOTAL	957	83,880	1,423,158	125,802
<u>CARVER</u>					<u>WINONA</u>				
CITY	3	150	752	327	CITY	0	0	0	0
TOWN	1,197	100,845	716,328	151,116	TOWN	421	42,104	428,640	63,103
TOTAL	1,200	100,995	717,080	151,443	TOTAL	421	42,104	428,640	63,103
<u>DAKOTA</u>					<u>WRIGHT</u>				
CITY	56	3,530	34,336	5,282	CITY	6	415	4,909	623
TOWN	954	61,293	570,487	91,543	TOWN	187	11,080	135,051	16,571
TOTAL	1,010	64,823	604,823	96,825	TOTAL	193	11,495	139,960	17,194
<u>HENNEPIN</u>					<u>STATEWIDE TOTAL</u>				
CITY	240	13,318	122,877	23,329	CITY	7	441	5,316	662
TOWN	3	234	1,238	352	TOWN	1,564	137,038	1,986,442	205,437
TOTAL	243	13,552	124,115	23,681	TOTAL	1,571	137,479	1,991,758	206,099
<u>SCOTT</u>									
CITY	7	406	4,197	609					
TOWN	126	8,037	93,194	11,999					
TOTAL	133	8,443	97,391	12,608					
<u>WASHINGTON</u>									
CITY	99	4,193	25,253	6,289					
TOWN	106	5,263	29,349	7,890					
TOTAL	205	9,456	54,602	14,179					
<u>STATEWIDE TOTAL</u>									
CITY	500	24,623	224,728	40,390					
TOWN	2,386	175,672	1,410,596	262,900					
TOTAL	2,886	200,295	1,635,324	303,290					

**TABLE 47**  
**DISPARITY REDUCTION CREDIT**  
**NUMBER OF PARCELS AND CREDIT AMOUNTS BY COUNTY**  
**TAXES PAYABLE 2000**

<u>COUNTY</u>	<u>PARCEL COUNT</u>	<u>CREDIT AMOUNT</u>		<u>TOTAL CREDIT</u>
		<u>TIF</u>	<u>OTHER</u>	
CLAY	963	\$ 348,446	\$ 3,384,820	\$ 3,734,229
POLK	354	132,135	856,313	988,802
WILKIN	46	4,421	24,380	28,847
<b>STATEWIDE TOTAL</b>	<b>1,363</b>	<b>\$ 485,002</b>	<b>\$ 4,265,513</b>	<b>\$ 4,750,515</b>

**TABLE 48**  
**ENTERPRISE ZONE CREDIT**  
**NUMBER OF PARCELS, NET TAX CAPACITY AND CREDIT AMOUNTS BY COUNTY**  
**TAXES PAYABLE 2000**

<u>COUNTY</u>	<u>PARCEL COUNT</u>	<u>NET TAX CAPACITY</u>	<u>CREDIT AMOUNT</u>		<u>TOTAL CREDIT</u>
			<u>TIF</u>	<u>OTHER</u>	
WILKIN	3	\$ 13,211	0	\$ 4,300	\$ 4,300
<b>STATEWIDE TOTAL</b>	<b>3</b>	<b>\$ 13,211</b>	<b>0</b>	<b>\$ 4,300</b>	<b>\$ 4,300</b>

**TABLE 49**  
**TACONITE HOMESTEAD CREDIT AMOUNTS AT 57 AND 66 PERCENT, NUMBER OF HOMESTEADS**  
**RECEIVING LESS THAN MAXIMUM, AND MAXIMUM CREDIT AMOUNTS BY COUNTY BY CITY AND TOWNSHIP**  
**TAXES PAYABLE 2000**

COUNTY	57% CREDIT			66% CREDIT		
	CURRENT YEAR AMOUNT	NUMBER OF HMSTDS RECEIVING<MAX	NUMBER OF HMSTDS RECEIVING MAXIMUM	CURRENT YEAR AMOUNT	NUMBER OF HMSTDS RECEIVING<MAX	NUMBER OF HMSTDS RECEIVING MAXIMUM
<u>AITKIN</u>						
CITY	131,692	309	255	0	0	0
TOWN	705,956	870	1,902	0	0	0
TOTAL	837,648	1,179	2,157	0	0	0
<u>COOK</u>						
CITY	121,377	40	395	0	0	0
TOWN	306,078	374	828	20,039	28	47
TOTAL	427,455	414	1,223	20,039	28	47
<u>CROW WING</u>						
CITY	152,526	250	364	262,157	444	532
TOWN	411,540	607	1,016	173,520	209	404
TOTAL	564,066	857	1,380	435,677	653	936
<u>ITASCA</u>						
CITY	747,084	623	2,161	677,972	1,172	1,470
TOWN	1,863,360	2,658	4,842	475,727	364	1,271
TOTAL	2,610,444	3,281	7,003	1,153,699	1,536	2,741
<u>KOOCHICHING</u>						
CITY	0	0	0	0	0	0
TOWN	0	0	0	4,645	36	0
TOTAL	0	0	0	4,645	36	0
<u>LAKE</u>						
CITY	330,554	342	886	232,154	305	494
TOWN	502,006	661	1,343	0	0	0
TOTAL	832,560	1,003	2,229	232,154	305	494
<u>ST. LOUIS</u>						
CITY	238,339	463	370	4,926,186	6,263	11,169
TOWN	2,305,731	2,828	6,173	858,631	881	2,167
TOTAL	2,544,070	3,291	6,543	5,784,817	7,144	13,336
<u>STATEWIDE TOTAL</u>						
CITY	1,721,572	2,027	4,431	6,098,469	8,184	13,665
TOWN	6,094,671	7,998	16,104	1,532,562	1,518	3,889
TOTAL	7,816,243	10,025	20,535	7,631,031	9,702	17,554

**TABLE 50**  
**2000 EDUCATION HOMESTEAD CREDIT AMOUNTS**  
**BY CITY AND TOWNSHIP**

COUNTY	NUMBER RECEIVING			CREDIT AMOUNT		COUNTY	NUMBER RECEIVING			CREDIT AMOUNT	
	TO \$194.99	\$195 - \$389.99	MAX OF \$390	AG	NON-AG		TO \$194.99	\$195 - \$389.99	MAX OF \$390	AG	NON-AG
				HOMESTEADS	HOMESTEADS					HOMESTEADS	HOMESTEADS
<b><u>AITKIN</u></b>						<b><u>CARVER</u></b>					
CITY	649	202	29	662	129,771	CITY	1,029	3,928	11,061	16,478	5,606,582
TOWN	2,585	1,588	939	166,476	903,510	TOWN	245	1,000	2,244	351,874	847,888
TOTAL	3,234	1,790	968	167,138	1,033,281	TOTAL	1,274	4,928	13,305	368,352	6,454,470
<b><u>ANOKA</u></b>						<b><u>CASS</u></b>					
CITY	8,281	43,995	31,207	124,393	26,078,928	CITY	1,027	510	645	3,145	489,178
TOWN	438	909	2,820	79,460	1,323,923	TOWN	3,057	2,187	1,825	113,819	1,536,352
TOTAL	8,719	44,904	34,027	203,853	27,402,851	TOTAL	4,084	2,697	2,470	116,964	2,025,530
<b><u>BECKER</u></b>						<b><u>CHIPPEWA</u></b>					
CITY	1,602	875	388	1,051	567,877	CITY	1,837	767	178	1,761	463,617
TOWN	3,118	2,176	1,140	266,400	1,110,401	TOWN	966	387	125	139,240	113,637
TOTAL	4,720	3,051	1,528	267,451	1,678,278	TOTAL	2,803	1,154	303	141,001	577,254
<b><u>BELTRAMI</u></b>						<b><u>CHISAGO</u></b>					
CITY	1,832	667	176	3,852	443,781	CITY	633	3,311	2,199	77,469	1,832,310
TOWN	3,238	2,268	982	140,484	1,203,643	TOWN	526	2,165	4,079	506,553	1,799,713
TOTAL	5,070	2,935	1,158	144,336	1,647,424	TOTAL	1,159	5,476	6,278	584,022	3,632,023
<b><u>BENTON</u></b>						<b><u>CLAY</u></b>					
CITY	1,088	2,543	724	1,676	1,137,387	CITY	4,235	4,606	1,141	2,544	2,236,040
TOWN	1,149	1,762	920	287,006	720,227	TOWN	1,236	1,382	442	227,332	487,275
TOTAL	2,237	4,305	1,644	288,682	1,857,614	TOTAL	5,471	5,988	1,583	229,876	2,723,315
<b><u>BIG STONE</u></b>						<b><u>CLEARWATER</u></b>					
CITY	1,204	159	18	3,689	149,318	CITY	645	55	4	1,165	67,139
TOWN	629	85	18	49,851	31,472	TOWN	1,590	345	39	118,471	137,681
TOTAL	1,833	244	36	53,540	180,790	TOTAL	2,235	400	43	119,636	204,820
<b><u>BLUE EARTH</u></b>						<b><u>COOK</u></b>					
CITY	2,562	4,486	1,953	3,915	2,303,589	CITY	62	252	122	58	125,997
TOWN	1,322	1,776	1,704	372,617	907,669	TOWN	244	386	648	4,132	383,836
TOTAL	3,884	6,262	3,657	376,532	3,211,258	TOTAL	306	638	770	4,190	509,833
<b><u>BROWN</u></b>						<b><u>COTTONWOOD</u></b>					
CITY	3,004	2,624	795	3,246	1,368,773	CITY	2,284	516	84	3,156	370,361
TOWN	1,400	515	258	197,828	194,245	TOWN	1,206	153	21	107,261	53,194
TOTAL	4,404	3,139	1,053	201,074	1,563,018	TOTAL	3,490	669	105	110,417	423,555
<b><u>CARLTON</u></b>						<b><u>GROW WING</u></b>					
CITY	2,291	1,849	553	5,526	1,007,709	CITY	3,411	2,909	2,377	8,108	2,149,891
TOWN	2,041	2,069	989	170,107	1,036,316	TOWN	2,489	3,301	3,034	176,994	2,276,610
TOTAL	4,332	3,918	1,542	175,633	2,044,025	TOTAL	5,900	6,210	5,411	185,102	4,426,501

**TABLE 50**  
**2000 EDUCATION HOMESTEAD CREDIT AMOUNTS**  
**BY CITY AND TOWNSHIP**

COUNTY	NUMBER RECEIVING			CREDIT AMOUNT		COUNTY	NUMBER RECEIVING			CREDIT AMOUNT	
	TO \$194.99	\$195 - \$389.99	MAX OF \$390	AG	NON-AG		TO \$194.99	\$195 - \$389.99	MAX OF \$390	AG	NON-AG
				HOMESTEADS	HOMESTEADS					HOMESTEADS	HOMESTEADS
<b>DAKOTA</b>						<b>HOUSTON</b>					
CITY	7,336	31,416	56,995	52,521	32,634,545	CITY	1,587	1,409	582	4,136	824,393
TOWN	115	748	3,381	342,791	1,233,746	TOWN	1,360	816	428	213,912	355,131
TOTAL	7,451	32,164	60,376	395,312	33,868,291	TOTAL	2,947	2,225	1,010	218,048	1,179,524
<b>DODGE</b>						<b>HUBBARD</b>					
CITY	1,049	1,603	281	2,465	678,114	CITY	782	308	74	929	190,772
TOWN	689	942	633	238,721	366,166	TOWN	2,004	1,800	1,260	113,842	1,096,752
TOTAL	1,738	2,545	914	241,186	1,044,280	TOTAL	2,786	2,108	1,334	114,771	1,287,524
<b>DOUGLAS</b>						<b>ISANTI</b>					
CITY	1,548	1,355	327	5,783	683,373	CITY	415	1,322	403	1,338	581,490
TOWN	1,779	2,632	2,565	269,057	1,685,784	TOWN	1,147	3,430	2,540	525,053	1,631,123
TOTAL	3,327	3,987	2,892	274,840	2,369,157	TOTAL	1,562	4,752	2,943	526,391	2,212,613
<b>FARIBAULT</b>						<b>ITASCA</b>					
CITY	3,046	649	125	3,216	495,685	CITY	3,323	1,483	641	1,439	989,100
TOWN	1,464	391	36	170,375	113,120	TOWN	3,769	3,492	1,991	102,989	2,056,683
TOTAL	4,510	1,040	161	173,591	608,805	TOTAL	7,092	4,975	2,632	104,428	3,045,783
<b>FILLMORE</b>						<b>JACKSON</b>					
CITY	2,170	1,499	331	27,038	761,660	CITY	1,640	467	66	2,571	312,643
TOWN	1,909	744	163	366,348	130,100	TOWN	1,321	338	40	161,824	87,423
TOTAL	4,079	2,243	494	393,386	891,760	TOTAL	2,961	805	106	164,395	400,066
<b>FREEBORN</b>						<b>KANABEC</b>					
CITY	4,558	2,199	679	1,666	1,392,029	CITY	509	346	83	3,421	186,049
TOWN	2,006	1,003	323	252,884	393,556	TOWN	1,775	1,406	476	204,554	574,069
TOTAL	6,564	3,202	1,002	254,550	1,785,585	TOTAL	2,284	1,752	559	207,975	760,118
<b>GOODHUE</b>						<b>KANDIYOHI</b>					
CITY	1,725	4,144	2,471	15,027	2,363,539	CITY	2,852	2,870	816	2,728	1,454,400
TOWN	844	1,991	1,927	533,599	897,484	TOWN	2,072	1,895	1,789	261,892	1,194,836
TOTAL	2,569	6,135	4,398	548,626	3,261,023	TOTAL	4,924	4,765	2,605	264,620	2,649,236
<b>GRANT</b>						<b>KITTSOON</b>					
CITY	1,040	144	15	1,691	136,426	CITY	1,040	58	1	2,286	85,388
TOWN	704	244	93	85,381	83,786	TOWN	767	14	1	39,684	16,666
TOTAL	1,744	388	108	87,072	220,212	TOTAL	1,807	72	2	41,970	102,054
<b>HENNEPIN</b>						<b>KOOCHICHING</b>					
CITY	31,959	107,996	165,955	234,368	100,653,374	CITY	1,892	669	87	1,320	403,023
TOWN	8	66	709	25,054	273,785	TOWN	1,405	642	272	60,334	369,918
TOTAL	31,967	108,062	166,664	259,422	100,927,159	TOTAL	3,297	1,311	359	61,654	772,941

**TABLE 50**  
**2000 EDUCATION HOMESTEAD CREDIT AMOUNTS**  
**BY CITY AND TOWNSHIP**

COUNTY	NUMBER RECEIVING			CREDIT AMOUNT		COUNTY	NUMBER RECEIVING			CREDIT AMOUNT	
	TO \$194.99	\$195 - \$389.99	MAX OF \$390	AG	NON-AG		TO \$194.99	\$195 - \$389.99	MAX OF \$390	AG	NON-AG
				HOMESTEADS	HOMESTEADS					HOMESTEADS	HOMESTEADS
<b>LAC QUI PARLE</b>						<b>MARTIN</b>					
CITY	1,338	157	7	457	149,164	CITY	3,461	1,407	488	5,250	916,787
TOWN	1,329	97	25	93,458	54,214	TOWN	1,495	378	101	173,241	136,939
TOTAL	2,667	254	32	93,915	203,378	TOTAL	4,956	1,785	589	178,491	1,053,726
<b>LAKE</b>						<b>MEEKER</b>					
CITY	1,357	617	60	0	364,799	CITY	1,594	1,195	266	2,212	623,624
TOWN	658	777	620	1,889	525,543	TOWN	1,488	1,495	870	264,580	684,031
TOTAL	2,015	1,394	680	1,889	890,342	TOTAL	3,082	2,690	1,136	266,792	1,307,655
<b>LAKE OF THE WOODS</b>						<b>MILLE LACS</b>					
CITY	348	64	7	129	52,852	CITY	970	1,172	185	2,884	507,163
TOWN	656	370	96	33,930	168,620	TOWN	1,656	1,850	737	205,890	803,115
TOTAL	1,004	434	103	34,059	221,472	TOTAL	2,626	3,022	922	208,774	1,310,278
<b>LE SUEUR</b>						<b>MORRISON</b>					
CITY	1,430	2,071	852	2,524	1,093,389	CITY	2,284	1,225	146	21,395	638,647
TOWN	633	1,551	1,544	314,844	811,659	TOWN	3,012	2,273	898	454,577	869,156
TOTAL	2,063	3,622	2,396	317,368	1,905,048	TOTAL	5,296	3,498	1,044	475,972	1,507,803
<b>LINCOLN</b>						<b>MOWER</b>					
CITY	1,135	104	14	3,553	129,168	CITY	5,852	2,617	864	5,100	1,744,138
TOWN	931	89	25	73,476	37,610	TOWN	1,800	1,047	290	257,225	360,676
TOTAL	2,066	193	39	77,029	166,778	TOTAL	7,652	3,664	1,154	262,325	2,104,814
<b>LYON</b>						<b>MURRAY</b>					
CITY	2,285	1,905	795	2,481	1,091,070	CITY	1,279	389	57	2,108	243,703
TOWN	981	593	248	184,284	197,555	TOWN	1,272	249	111	115,583	112,009
TOTAL	3,266	2,498	1,043	186,765	1,288,625	TOTAL	2,551	638	168	117,691	355,712
<b>MCLEOD</b>						<b>NICOLLET</b>					
CITY	1,383	3,924	1,528	2,584	1,896,470	CITY	905	2,868	1,923	2,214	1,696,623
TOWN	1,135	1,272	980	315,064	570,916	TOWN	634	795	612	236,709	310,101
TOTAL	2,518	5,196	2,508	317,648	2,467,386	TOTAL	1,539	3,663	2,535	238,923	2,006,724
<b>MAHNOMEN</b>						<b>NOBLES</b>					
CITY	485	62	1	652	64,414	CITY	2,754	1,191	392	4,222	765,041
TOWN	763	138	10	49,237	65,155	TOWN	1,535	275	62	151,949	99,954
TOTAL	1,248	200	11	49,889	129,569	TOTAL	4,289	1,466	454	156,171	864,995
<b>MARSHALL</b>						<b>NORMAN</b>					
CITY	1,405	153	4	1,007	163,296	CITY	1,104	263	18	778	168,465
TOWN	1,821	101	8	110,178	62,556	TOWN	1,027	104	16	73,321	48,110
TOTAL	3,226	254	12	111,185	225,852	TOTAL	2,131	367	34	74,099	216,575

**TABLE 50**  
**2000 EDUCATION HOMESTEAD CREDIT AMOUNTS**  
**BY CITY AND TOWNSHIP**

COUNTY	NUMBER RECEIVING			CREDIT AMOUNT		COUNTY	NUMBER RECEIVING			CREDIT AMOUNT	
	TO \$194.99	\$195 - \$389.99	MAX OF \$390	AG	NON-AG		TO \$194.99	\$195 - \$389.99	MAX OF \$390	AG	NON-AG
				HOMESTEADS	HOMESTEADS					HOMESTEADS	HOMESTEADS
<b>OLMSTED</b>						<b>REDWOOD</b>					
CITY	5,722	14,269	7,640	6,402	7,687,645	CITY	2,530	904	185	3,634	550,895
TOWN	1,185	2,736	3,587	563,222	1,765,512	TOWN	1,672	232	40	147,160	87,153
TOTAL	6,907	17,005	11,227	569,624	9,453,157	TOTAL	4,202	1,136	225	150,794	638,048
<b>OTTER TAIL</b>						<b>RENVILLE</b>					
CITY	4,323	2,111	614	12,080	1,308,598	CITY	2,656	714	91	2,803	490,232
TOWN	5,189	3,559	2,370	602,145	1,888,890	TOWN	1,725	394	69	199,356	114,558
TOTAL	9,512	5,670	2,984	614,225	3,197,488	TOTAL	4,381	1,108	160	202,159	604,790
<b>PENNINGTON</b>						<b>RICE</b>					
CITY	1,569	617	127	105	394,187	CITY	1,403	4,323	3,429	4,990	2,768,734
TOWN	1,064	406	89	85,594	157,202	TOWN	883	1,810	2,360	392,215	1,162,904
TOTAL	2,633	1,023	216	85,699	551,389	TOTAL	2,286	6,133	5,789	397,205	3,931,638
<b>PINE</b>						<b>ROCK</b>					
CITY	1,414	784	201	34,200	418,361	CITY	1,103	783	222	3,873	413,054
TOWN	2,953	1,816	754	302,424	825,625	TOWN	890	230	53	106,813	67,688
TOTAL	4,367	2,600	955	336,624	1,243,986	TOTAL	1,993	1,013	275	110,686	480,742
<b>PIPESTONE</b>						<b>ROSEAU</b>					
CITY	1,807	452	83	5,739	317,249	CITY	881	604	77	1,247	291,702
TOWN	855	129	43	83,343	44,228	TOWN	1,938	1,046	135	173,477	371,931
TOTAL	2,662	581	126	89,082	361,477	TOTAL	2,819	1,650	212	174,724	663,633
<b>POLK</b>						<b>ST. LOUIS</b>					
CITY	3,343	1,767	355	2,123	964,071	CITY	26,710	12,880	4,388	12,071	8,291,495
TOWN	2,648	685	227	212,264	303,849	TOWN	7,597	6,246	4,563	141,703	4,186,898
TOTAL	5,991	2,452	582	214,387	1,267,920	TOTAL	34,307	19,126	8,951	153,774	12,478,393
<b>POPE</b>						<b>SCOTT</b>					
CITY	1,112	454	80	349	277,467	CITY	1,718	6,106	11,719	37,492	6,607,377
TOWN	1,268	652	248	142,989	258,182	TOWN	232	1,049	4,598	461,206	1,680,815
TOTAL	2,380	1,106	328	143,338	535,649	TOTAL	1,950	7,155	16,317	498,698	8,288,192
<b>RAMSEY</b>						<b>SHERBURNE</b>					
CITY	18,352	53,765	51,967	4,169	38,343,192	CITY	1,499	4,327	3,256	96,627	2,591,085
TOWN	162	947	2,719	0	1,374,024	TOWN	1,310	3,513	5,004	623,269	2,509,973
TOTAL	18,514	54,712	54,686	4,169	39,717,216	TOTAL	2,809	7,840	8,260	719,896	5,101,058
<b>RED LAKE</b>						<b>SIBLEY</b>					
CITY	739	66	0	1,558	67,998	CITY	1,577	905	105	3,594	466,013
TOWN	643	30	0	37,864	20,364	TOWN	1,156	759	353	251,394	246,980
TOTAL	1,382	96	0	39,422	88,362	TOTAL	2,733	1,664	458	254,988	712,993

**TABLE 50**  
**2000 EDUCATION HOMESTEAD CREDIT AMOUNTS**  
**BY CITY AND TOWNSHIP**

COUNTY	NUMBER RECEIVING			CREDIT AMOUNT		COUNTY	NUMBER RECEIVING			CREDIT AMOUNT	
	TO \$194.99	\$195 - \$389.99	MAX OF \$390	AG	NON-AG		TO \$194.99	\$195 - \$389.99	MAX OF \$390	AG	NON-AG
				HOMESTEADS	HOMESTEADS					HOMESTEADS	HOMESTEADS
<b>STEARNS</b>						<b>WASHINGTON</b>					
CITY	6,449	11,242	4,299	17,676	5,612,230	CITY	2,560	17,703	31,932	193,916	17,995,824
TOWN	3,755	4,958	4,161	629,618	2,871,167	TOWN	113	695	6,789	223,752	2,664,862
TOTAL	10,204	16,200	8,460	647,294	8,483,397	TOTAL	2,673	18,398	38,721	417,668	20,660,686
<b>STEELE</b>						<b>WATONWAN</b>					
CITY	1,328	4,315	1,951	1,042	2,172,769	CITY	2,047	402	55	1,045	338,870
TOWN	404	1,245	737	289,084	406,441	TOWN	1,052	156	30	80,799	68,844
TOTAL	1,732	5,560	2,688	290,126	2,579,210	TOTAL	3,099	558	85	81,844	407,714
<b>STEVENS</b>						<b>WILKIN</b>					
CITY	1,086	474	132	3,213	294,797	CITY	855	355	115	1,011	228,322
TOWN	711	263	124	85,477	101,805	TOWN	611	195	42	80,665	55,481
TOTAL	1,797	737	256	88,690	396,602	TOTAL	1,466	550	157	81,676	283,803
<b>SWIFT</b>						<b>WINONA</b>					
CITY	1,595	434	84	2,089	300,379	CITY	2,881	4,544	2,085	9,880	2,465,994
TOWN	1,249	143	20	83,410	66,388	TOWN	1,047	1,448	1,021	269,849	681,643
TOTAL	2,844	577	104	85,499	366,767	TOTAL	3,928	5,992	3,106	279,729	3,147,637
<b>TODD</b>						<b>WRIGHT</b>					
CITY	2,145	485	58	2,674	360,864	CITY	1,759	6,408	6,396	104,967	4,552,786
TOWN	3,617	1,269	325	309,056	529,233	TOWN	884	3,268	6,028	847,549	2,588,278
TOTAL	5,762	1,754	383	311,730	890,097	TOTAL	2,643	9,676	12,424	952,516	7,141,064
<b>TRAVERSE</b>						<b>YELLOW MEDICINE</b>					
CITY	779	112	19	961	93,231	CITY	1,700	435	46	2,246	292,713
TOWN	479	76	13	49,205	18,614	TOWN	1,349	265	48	134,014	88,408
TOTAL	1,258	188	32	50,166	111,845	TOTAL	3,049	700	94	136,260	381,121
<b>WABASHA</b>						<b>STATE TOTAL</b>					
CITY	1,406	1,918	605	10,559	939,143	CITY	245,579	412,560	423,912	1,272,369	312,688,206
TOWN	969	1,124	703	249,428	461,873	TOWN	127,296	103,144	95,991	18,714,936	61,759,858
TOTAL	2,375	3,042	1,308	259,987	1,401,016	TOTAL	372,875	515,704	519,903	19,987,305	374,448,064
<b>WADENA</b>											
CITY	1,670	452	50	1,831	315,157						
TOWN	1,421	513	84	118,933	194,257						
TOTAL	3,091	965	134	120,764	509,414						
<b>WASECA</b>											
CITY	1,345	1,875	353	816	812,708						
TOWN	822	785	547	184,025	350,149						
TOTAL	2,167	2,660	900	184,841	1,162,857						



**TABLE 51  
2000 EDUCATION AGRICULTURAL CREDIT AMOUNTS  
BY CITY AND TOWNSHIP**

COUNTY	NUMBER RECEIVING			CREDIT AMOUNT		COUNTY	NUMBER RECEIVING			CREDIT AMOUNT	
	TO \$194.99	\$195 - \$389.99	OVER \$389.99	AG	AG NON -		TO \$194.99	\$195 - \$389.99	OVER \$389.99	AG	AG NON -
				HOMESTEADS	HOMESTEADS					HOMESTEADS	HOMESTEADS
<b><u>AITKIN</u></b>						<b><u>CARVER</u></b>					
CITY	27	0	0	185	379	CITY	322	48	30	7,997	39,977
TOWN	7,333	69	6	56,513	151,894	TOWN	1,244	323	148	206,439	86,947
TOTAL	7,360	69	6	56,698	152,273	TOTAL	1,566	371	178	214,436	126,924
<b><u>ANOKA</u></b>						<b><u>CASS</u></b>					
CITY	884	78	0	36,699	54,613	CITY	130	1	0	722	3,127
TOWN	403	17	0	15,016	14,947	TOWN	3,175	43	13	48,944	94,200
TOTAL	1,287	95	0	51,715	69,560	TOTAL	3,305	44	13	49,666	97,327
<b><u>BECKER</u></b>						<b><u>CHIPPEWA</u></b>					
CITY	77	1	4	643	3,655	CITY	82	6	11	1,458	3,361
TOWN	4,059	261	130	191,363	179,545	TOWN	1,021	617	606	402,025	323,280
TOTAL	4,136	262	134	192,006	183,200	TOTAL	1,103	623	617	403,483	326,641
<b><u>BELTRAMI</u></b>						<b><u>CHISAGO</u></b>					
CITY	79	0	0	508	1,193	CITY	639	14	8	13,287	19,710
TOWN	3,900	44	7	58,770	76,049	TOWN	2,422	102	13	85,188	58,831
TOTAL	3,979	44	7	59,278	77,242	TOTAL	3,061	116	21	98,475	78,541
<b><u>BENTON</u></b>						<b><u>CLAY</u></b>					
CITY	144	1	0	2,590	2,914	CITY	324	16	13	1,580	8,908
TOWN	2,021	128	55	130,431	54,748	TOWN	1,938	735	536	380,025	404,273
TOTAL	2,165	129	55	133,021	57,662	TOTAL	2,262	751	549	381,605	413,181
<b><u>BIG STONE</u></b>						<b><u>CLEARWATER</u></b>					
CITY	86	8	11	961	1,076	CITY	35	1	0	177	363
TOWN	874	433	155	181,801	137,228	TOWN	2,084	42	4	46,816	38,997
TOTAL	960	441	166	182,762	138,304	TOTAL	2,119	43	4	46,993	39,360
<b><u>BLUE EARTH</u></b>						<b><u>COOK</u></b>					
CITY	331	9	2	1,915	7,832	CITY	1	0	0	0	41
TOWN	5,301	1,751	662	579,270	659,632	TOWN	471	1	0	1,167	14,753
TOTAL	5,632	1,760	664	581,185	667,464	TOTAL	472	1	0	1,167	14,794
<b><u>BROWN</u></b>						<b><u>COTTONWOOD</u></b>					
CITY	184	11	9	2,930	4,638	CITY	128	6	10	631	1,720
TOWN	1,530	850	702	551,551	313,443	TOWN	960	785	770	496,437	423,066
TOTAL	1,714	861	711	554,481	318,081	TOTAL	1,088	791	780	497,068	424,786
<b><u>CARLTON</u></b>						<b><u>CROW WING</u></b>					
CITY	228	0	1	1,062	4,030	CITY	29	3	1	2,250	30,702
TOWN	4,381	12	0	33,954	58,160	TOWN	810	48	8	58,373	126,942
TOTAL	4,609	12	1	35,016	62,190	TOTAL	839	51	9	60,623	157,644

**TABLE 51**  
**2000 EDUCATION AGRICULTURAL CREDIT AMOUNTS**  
**BY CITY AND TOWNSHIP**

COUNTY	NUMBER RECEIVING			CREDIT AMOUNT		COUNTY	NUMBER RECEIVING			CREDIT AMOUNT	
	TO \$194.99	\$195 - \$389.99	OVER \$389.99	AG	AG NON -		TO \$194.99	\$195 - \$389.99	OVER \$389.99	AG	AG NON -
				HOMESTEADS	HOMESTEADS					HOMESTEADS	HOMESTEADS
<b>DAKOTA</b>						<b>HOUSTON</b>					
CITY	154	18	17	28,570	104,333	CITY	76	6	5	2,127	1,448
TOWN	692	161	187	209,434	145,172	TOWN	1,958	320	153	233,277	68,518
TOTAL	846	179	204	238,004	249,505	TOTAL	2,034	326	158	235,404	69,966
<b>DODGE</b>						<b>HUBBARD</b>					
CITY	135	5	9	3,079	2,711	CITY	35	1	1	442	2,364
TOWN	827	421	549	443,495	237,689	TOWN	2,185	75	28	41,356	89,610
TOTAL	962	426	558	446,574	240,400	TOTAL	2,220	76	29	41,798	91,974
<b>DOUGLAS</b>						<b>ISANTI</b>					
CITY	110	2	0	1,029	2,295	CITY	28	2	0	949	2,590
TOWN	2,567	200	63	150,825	85,383	TOWN	1,898	37	29	103,031	66,483
TOTAL	2,677	202	63	151,854	87,678	TOTAL	1,926	39	29	103,980	69,073
<b>FARIBAULT</b>						<b>ITASCA</b>					
CITY	105	9	24	5,170	3,930	CITY	218	3	1	265	6,296
TOWN	1,141	1,077	1,169	693,161	686,118	TOWN	5,158	24	9	25,516	105,445
TOTAL	1,246	1,086	1,193	698,331	690,048	TOTAL	5,376	27	10	25,781	111,741
<b>FILLMORE</b>						<b>JACKSON</b>					
CITY	289	32	14	12,667	11,822	CITY	49	61	132	1,046	2,803
TOWN	3,010	796	452	476,160	276,459	TOWN	359	248	516	613,652	563,392
TOTAL	3,299	828	466	488,827	288,281	TOTAL	408	309	648	614,698	566,195
<b>FREEBORN</b>						<b>KANABEC</b>					
CITY	207	10	6	2,060	5,387	CITY	21	0	0	780	543
TOWN	1,818	985	768	621,513	411,009	TOWN	1,071	68	22	84,991	53,033
TOTAL	2,025	995	774	623,573	416,396	TOTAL	1,092	68	22	85,771	53,576
<b>GOODHUE</b>						<b>KANDIYOHI</b>					
CITY	317	24	20	10,444	15,537	CITY	13	6	23	3,240	8,047
TOWN	2,553	789	621	556,326	282,586	TOWN	903	307	333	462,905	351,389
TOTAL	2,870	813	641	566,770	298,123	TOTAL	916	313	356	466,145	359,436
<b>GRANT</b>						<b>KITTSOON</b>					
CITY	13	4	11	2,933	3,134	CITY	84	9	16	1,268	1,020
TOWN	293	125	213	275,240	215,463	TOWN	2,342	395	148	149,471	229,090
TOTAL	306	129	224	278,173	218,597	TOTAL	2,426	404	164	150,739	230,110
<b>HENNEPIN</b>						<b>KOOCHICHING</b>					
CITY	1,667	230	187	90,065	232,975	CITY	37	0	1	163	1,320
TOWN	181	18	5	10,205	7,655	TOWN	2,241	11	0	17,446	33,484
TOTAL	1,848	248	192	100,270	240,630	TOTAL	2,278	11	1	17,609	34,804

**TABLE 51**  
**2000 EDUCATION AGRICULTURAL CREDIT AMOUNTS**  
**BY CITY AND TOWNSHIP**

COUNTY	NUMBER RECEIVING			CREDIT AMOUNT		COUNTY	NUMBER RECEIVING			CREDIT AMOUNT	
	TO \$194.99	\$195 - \$389.99	OVER \$389.99	AG	AG NON -		TO \$194.99	\$195 - \$389.99	OVER \$389.99	AG	AG NON -
				HOMESTEADS	HOMESTEADS					HOMESTEADS	HOMESTEADS
<b>LAC QUI PARLE</b>						<b>MARTIN</b>					
CITY	54	9	4	538	1,211	CITY	17	8	23	8,851	16,096
TOWN	1,255	737	379	329,464	285,261	TOWN	341	222	668	730,898	747,922
TOTAL	1,309	746	383	330,002	286,472	TOTAL	358	230	691	739,749	764,018
<b>LAKE</b>						<b>MEEKER</b>					
CITY	23	0	0	0	252	CITY	95	4	1	959	3,701
TOWN	6,833	0	0	435	137,583	TOWN	1,934	469	296	308,104	205,997
TOTAL	6,856	0	0	435	137,835	TOTAL	2,029	473	297	309,063	209,698
<b>LAKE OF THE WOODS</b>						<b>MILLE LACS</b>					
CITY	18	2	0	48	1,190	CITY	29	2	0	623	342
TOWN	1,436	22	14	19,578	40,749	TOWN	1,512	44	13	65,175	27,015
TOTAL	1,454	24	14	19,626	41,939	TOTAL	1,541	46	13	65,798	27,357
<b>LE SUEUR</b>						<b>MORRISON</b>					
CITY	79	1	4	784	3,525	CITY	166	5	4	6,639	1,975
TOWN	1,682	543	321	361,799	174,065	TOWN	3,981	166	46	196,502	70,926
TOTAL	1,761	544	325	362,583	177,590	TOTAL	4,147	171	50	203,141	72,901
<b>LINCOLN</b>						<b>MOWER</b>					
CITY	34	4	4	933	985	CITY	20	7	13	5,425	3,706
TOWN	543	134	86	138,993	135,789	TOWN	736	312	476	635,772	416,635
TOTAL	577	138	90	139,926	136,774	TOTAL	756	319	489	641,197	420,341
<b>LYON</b>						<b>MURRAY</b>					
CITY	130	8	7	1,811	5,391	CITY	90	6	5	1,968	1,702
TOWN	1,183	771	643	425,188	364,456	TOWN	1,172	861	757	411,488	434,305
TOTAL	1,313	779	650	426,999	369,847	TOTAL	1,262	867	762	413,456	436,007
<b>MCLEOD</b>						<b>NICOLLET</b>					
CITY	178	4	4	427	3,917	CITY	65	7	7	4,016	4,584
TOWN	1,600	682	398	380,984	193,708	TOWN	1,130	478	576	479,863	231,459
TOTAL	1,778	686	402	381,411	197,625	TOTAL	1,195	485	583	483,879	236,043
<b>MAHNOMEN</b>						<b>NOBLES</b>					
CITY	23	1	0	357	620	CITY	16	9	12	2,881	5,820
TOWN	1,227	144	66	77,341	74,741	TOWN	453	332	443	504,991	558,842
TOTAL	1,250	145	66	77,698	75,361	TOTAL	469	341	455	507,872	564,662
<b>MARSHALL</b>						<b>NORMAN</b>					
CITY	93	7	4	779	2,660	CITY	28	6	7	355	597
TOWN	4,019	738	249	253,231	387,653	TOWN	1,725	631	352	276,485	335,683
TOTAL	4,112	745	253	254,010	390,313	TOTAL	1,753	637	359	276,840	336,280

**TABLE 51  
2000 EDUCATION AGRICULTURAL CREDIT AMOUNTS  
BY CITY AND TOWNSHIP**

COUNTY	NUMBER RECEIVING			CREDIT AMOUNT		COUNTY	NUMBER RECEIVING			CREDIT AMOUNT	
	TO \$194.99	\$195 - \$389.99	OVER \$389.99	AG	AG NON -		TO \$194.99	\$195 - \$389.99	OVER \$389.99	AG	AG NON -
				HOMESTEADS	HOMESTEADS					HOMESTEADS	HOMESTEADS
<b><u>OLMSTED</u></b>						<b><u>REDWOOD</u></b>					
CITY	1,183	18	10	2,746	17,792	CITY	122	18	10	4,070	6,854
TOWN	2,977	611	363	379,387	206,387	TOWN	1,296	1,200	1,341	749,070	719,633
TOTAL	4,160	629	373	382,133	224,179	TOTAL	1,418	1,218	1,351	753,140	726,487
<b><u>OTTER TAIL</u></b>						<b><u>RENVILLE</u></b>					
CITY	229	10	7	4,173	6,672	CITY	88	19	35	4,138	20,553
TOWN	8,048	642	162	381,348	354,677	TOWN	1,088	1,107	1,547	1,054,145	771,779
TOTAL	8,277	652	169	385,521	361,349	TOTAL	1,176	1,126	1,582	1,058,283	792,332
<b><u>PENNINGTON</u></b>						<b><u>RICE</u></b>					
CITY	48	0	0	7	334	CITY	310	11	7	4,600	7,738
TOWN	1,736	78	45	76,928	75,404	TOWN	1,968	613	413	401,804	207,877
TOTAL	1,784	78	45	76,935	75,738	TOTAL	2,278	624	420	406,404	215,615
<b><u>PINE</u></b>						<b><u>ROCK</u></b>					
CITY	185	7	1	9,999	6,852	CITY	13	4	9	3,592	3,331
TOWN	1,794	56	14	90,781	64,952	TOWN	396	159	258	310,238	423,634
TOTAL	1,979	63	15	100,780	71,804	TOTAL	409	163	267	313,830	426,965
<b><u>PIPESTONE</u></b>						<b><u>ROSEAU</u></b>					
CITY	113	20	2	3,921	3,647	CITY	121	15	7	144	907
TOWN	986	525	304	204,914	226,847	TOWN	1,171	146	96	162,947	109,847
TOTAL	1,099	545	306	208,835	230,494	TOTAL	1,292	161	103	163,091	110,754
<b><u>POLK</u></b>						<b><u>ST. LOUIS</u></b>					
CITY	192	14	10	1,817	10,074	CITY	2,687	5	1	1,366	39,638
TOWN	5,186	1,398	744	463,969	833,779	TOWN	14,306	14	4	25,450	220,047
TOTAL	5,378	1,412	754	465,786	843,853	TOTAL	16,993	19	5	26,816	259,685
<b><u>POPE</u></b>						<b><u>SCOTT</u></b>					
CITY	53	1	2	505	709	CITY	513	41	25	14,589	32,176
TOWN	1,776	409	172	200,124	161,290	TOWN	1,950	308	148	194,975	101,592
TOTAL	1,829	410	174	200,629	161,999	TOTAL	2,463	349	173	209,564	133,768
<b><u>RAMSEY</u></b>						<b><u>SHERBURNE</u></b>					
CITY	44	5	13	586	25,446	CITY	852	21	11	11,630	24,230
TOWN	23	1	3	0	3,857	TOWN	3,197	64	44	90,028	68,307
TOTAL	67	6	16	586	29,303	TOTAL	4,049	85	55	101,658	92,537
<b><u>RED LAKE</u></b>						<b><u>SIBLEY</u></b>					
CITY	72	2	0	746	678	CITY	201	10	11	860	4,267
TOWN	1,711	73	0	49,574	50,138	TOWN	1,354	832	772	594,028	360,744
TOTAL	1,783	75	0	50,320	50,816	TOTAL	1,555	842	783	594,888	365,011

**TABLE 51**  
**2000 EDUCATION AGRICULTURAL CREDIT AMOUNTS**  
**BY CITY AND TOWNSHIP**

COUNTY	NUMBER RECEIVING			CREDIT AMOUNT		COUNTY	NUMBER RECEIVING			CREDIT AMOUNT	
	TO \$194.99	\$195 - \$389.99	OVER \$389.99	AG	AG NON -		TO \$194.99	\$195 - \$389.99	OVER \$389.99	AG	AG NON -
				HOMESTEADS	HOMESTEADS					HOMESTEADS	HOMESTEADS
<b><u>STEARNS</u></b>						<b><u>WASHINGTON</u></b>					
CITY	922	20	7	6,373	15,175	CITY	1,241	165	103	50,787	148,220
TOWN	4,815	873	274	537,406	186,281	TOWN	1,143	101	48	53,367	73,856
TOTAL	5,737	893	281	543,779	201,456	TOTAL	2,384	266	151	104,154	222,076
<b><u>STEELE</u></b>						<b><u>WATONWAN</u></b>					
CITY	282	11	9	1,782	9,735	CITY	32	10	15	834	908
TOWN	1,292	647	379	364,583	209,283	TOWN	575	534	628	430,120	296,906
TOTAL	1,574	658	388	366,365	219,018	TOTAL	607	544	643	430,954	297,814
<b><u>STEVENS</u></b>						<b><u>WILKIN</u></b>					
CITY	41	2	26	1,530	1,158	CITY	4	8	8	3,985	5,692
TOWN	839	591	313	257,035	248,039	TOWN	203	94	244	335,034	500,258
TOTAL	880	593	339	258,565	249,197	TOTAL	207	102	252	339,019	505,950
<b><u>SWIFT</u></b>						<b><u>WINONA</u></b>					
CITY	14	9	8	2,689	1,744	CITY	124	11	10	6,193	3,600
TOWN	496	236	273	340,328	300,802	TOWN	1,327	387	257	294,145	96,874
TOTAL	510	245	281	343,017	302,546	TOTAL	1,451	398	267	300,338	100,474
<b><u>TODD</u></b>						<b><u>WRIGHT</u></b>					
CITY	51	0	0	691	373	CITY	1,187	78	27	37,666	39,428
TOWN	3,990	76	13	133,774	66,823	TOWN	3,892	392	135	269,750	159,549
TOTAL	4,041	76	13	134,465	67,196	TOTAL	5,079	470	162	307,416	198,977
<b><u>TRAVERSE</u></b>						<b><u>YELLOW MEDICINE</u></b>					
CITY	10	5	27	1,029	776	CITY	23	6	2	3,522	2,064
TOWN	155	82	198	251,454	320,091	TOWN	500	275	392	417,388	375,279
TOTAL	165	87	225	252,483	320,867	TOTAL	523	281	394	420,910	377,343
<b><u>WABASHA</u></b>						<b><u>STATE TOTAL</u></b>					
CITY	175	14	7	2,663	5,210	CITY	19,630	1,276	1,079	469,492	1,103,271
TOWN	1,226	459	295	307,954	101,870	TOWN	180,593	32,787	25,155	24,235,528	20,170,917
TOTAL	1,401	473	302	310,617	107,080	TOTAL	200,223	34,063	26,234	24,705,020	21,274,188
<b><u>WADENA</u></b>											
CITY	51	0	0	482	715						
TOWN	941	24	8	48,299	29,125						
TOTAL	992	24	8	48,781	29,840						
<b><u>WASECA</u></b>											
CITY	1	1	3	491	1,507						
TOWN	350	176	405	476,803	297,388						
TOTAL	351	177	408	477,294	298,895						

**TABLE 52  
CONTAMINATION TAX DATA  
TAXES PAYABLE 2000**

<u>County</u>	<u>Tax at 100% Tax Rate</u>			<u>Tax at 50% Rate</u>		
	<u>Number of Parcels</u>	<u>Net Tax Capacity</u>	<u>Total Tax</u>	<u>Number of Parcels</u>	<u>Net Tax Capacity</u>	<u>Total Tax</u>
Anoka				7	19,864	9,933
Becker				1	2,100	1,050
Beltrami	1	787	787			
Dakota						
Douglas						
Goodhue				1	540	270
Hennepin	13	69,659	69,659	13	287,820	143,910
Ramsey	3	26,588	26,588	3	12,359	6,180
St. Louis				1	636	318
Washington						
<b>TOTAL</b>	<b>17</b>	<b>97,034</b>	<b>97,034</b>	<b>26</b>	<b>323,319</b>	<b>161,661</b>

<u>County</u>	<u>Tax at 25% Tax Rate</u>			<u>Tax at 12.5% Rate</u>		
	<u>Number of Parcels</u>	<u>Net Tax Capacity</u>	<u>Total Tax</u>	<u>Number of Parcels</u>	<u>Net Tax Capacity</u>	<u>Total Tax</u>
Anoka				2	26,085	3,261
Becker	1	517	129			
Beltrami						
Dakota	1	1,700	425	1	11,873	1,484
Douglas	1	1,380	345			
Goodhue						
Hennepin	5	65,780	16,445	10	126,720	15,840
Ramsey	11	116,880	29,220	7	12,754	1,594
St. Louis				20	16,960	2,120
Washington	1	9,350	2,338			
<b>TOTAL</b>	<b>20</b>	<b>195,607</b>	<b>48,902</b>	<b>40</b>	<b>194,392</b>	<b>24,299</b>

<u>STATEWIDE TOTAL</u>			
<u>County</u>	<u>Number of Parcels</u>	<u>Net Tax Capacity</u>	<u>Total Tax</u>
Anoka	9	45,949	13,194
Becker	2	2,617	1,179
Beltrami	1	787	787
Dakota	2	13,573	1,909
Douglas	1	1,380	345
Goodhue	1	540	270
Hennepin	41	549,979	245,854
Ramsey	24	168,581	63,582
St. Louis	21	17,596	2,438
Washington	1	9,350	2,338
<b>TOTAL</b>	<b>103</b>	<b>810,352</b>	<b>331,896</b>

**TABLE 53**  
**FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION**  
**VALUATION AND TAX DIFFERENCES BY COUNTY**  
**TAXES PAYABLE 2000**

<u>COUNTY</u>	<u>CONTRIBUTION VALUE</u>	<u>DISTRIBUTION VALUE</u>	<u>VALUE DIFFERENCE <sup>1</sup></u>	<u>CONTRIBUTION TAX</u>	<u>DISTRIBUTION TAX</u>	<u>TAX DIFFERENCE <sup>2</sup></u>
AITKIN	\$ 12,539	\$ 25,377	\$ 12,838	\$ 20,402	\$ 42,037	\$ 21,635
ANOKA	20,646,055	36,467,376	15,821,321	30,170,905	47,239,089	17,068,184
CARVER	4,811,627	5,683,227	871,600	7,031,426	8,491,986	1,460,560
COOK	36,215	7,348	(28,867)	58,922	9,519	(49,403)
CROW WING	54,105	35,979	(18,126)	88,032	46,716	(41,316)
DAKOTA	35,247,772	35,689,287	441,515	51,509,088	46,846,635	(4,662,453)
HENNEPIN	158,855,207	108,247,052	(50,608,155)	232,141,470	162,296,198	(69,845,272)
ITASCA	168,487	184,466	15,979	274,145	264,421	(9,724)
KOOCHICHING	1	135	134	2	145	143
LAKE	165,635	50,828	(114,807)	269,505	90,355	(179,150)
RAMSEY	40,261,610	65,450,596	25,188,986	58,835,902	104,582,432	45,746,530
ST. LOUIS	415,675	549,674	133,999	676,344	934,412	258,068
SCOTT	5,561,671	7,120,170	1,558,499	8,127,489	9,755,119	1,627,630
WASHINGTON	13,046,815	19,773,102	6,726,287	19,065,830	27,669,653	8,603,823
TOTAL	\$ 279,283,414	\$ 279,284,617	\$ 1,203	\$ 408,269,462	\$ 408,268,717	\$ (745)

(1) Distribution Value less Contribution Value

(2) Distribution Tax less Contribution Tax

**TABLE 54**  
**FISCAL DISPARITY DISTRIBUTION TAX BY TYPE OF GOVERNMENTAL UNIT**  
**TAXES PAYABLE 2000**

METROPOLITAN						
	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL DISTRICT</u>	<u>COUNTY</u>	<u>TOTAL</u>
ANOKA	\$ 9,138,925	\$ 211,428	\$ 23,513,890	\$ 2,343,944	\$ 12,030,902	\$ 47,239,089
CARVER	1,319,684	136,450	4,054,638	191,060	2,790,154	8,491,986
DAKOTA	10,179,065	175,561	24,597,791	1,554,721	10,339,497	46,846,635
HENNEPIN	36,771,791	35,789	72,269,894	9,356,592	43,862,132	162,296,198
RAMSEY <sup>1</sup>	20,963,636	148,234	43,654,888	9,861,698	29,953,976	104,582,432
SCOTT	1,729,499	152,868	4,716,460	269,794	2,886,498	9,755,119
WASHINGTON	5,692,305	263,472	14,077,902	1,601,277	6,034,697	27,669,653
<b>METRO TOTAL</b>	<b>\$ 85,794,906</b>	<b>\$ 1,123,802</b>	<b>\$ 186,885,463</b>	<b>\$ 25,179,086</b>	<b>\$ 107,897,856</b>	<b>\$ 406,881,112</b>
IRON RANGE						
	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL DISTRICT</u>	<u>COUNTY</u>	<u>TOTAL</u>
AITKIN	\$ 2,955	\$ 2,503	\$ 21,584	\$ 44	\$ 14,950	\$ 42,036
COOK	2,011	25	3,526	421	3,536	9,519
CROW WING	16,205	1,953	17,495	637	10,426	46,716
ITASCA <sup>2</sup>	58,922	21,542	85,163	5,247	93,547	264,421
KOOCHICHING	0	0	90	0	55	145
LAKE	28,587	1,159	25,917	933	33,759	90,355
ST LOUIS <sup>3</sup>	302,539	39,257	224,390	6,735	348,083	934,412
<b>IRON RANGE TOTAL</b>	<b>\$ 411,219</b>	<b>\$ 66,439</b>	<b>\$ 378,165</b>	<b>\$ 14,017</b>	<b>\$ 504,356</b>	<b>\$ 1,387,604</b>
<b>STATEWIDE TOTAL</b>	<b>\$ 86,206,125</b>	<b>\$ 1,190,241</b>	<b>\$ 187,263,628</b>	<b>\$ 25,193,103</b>	<b>\$ 108,402,212</b>	<b>\$ 408,268,716</b>

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

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

(3) Detail does not add to this actual total. The added total is \$13,408 less.



**TABLE 55**  
**POWER LINE TAX RATES, VALUES AND TAXES**  
**TAXES PAYABLE 2000**

COUNTY	AVERAGE TAX RATE		TRANSMISSION				DISTRIBUTION			
	MKT VALUE	NET TAX CAPACITY	VALUE		TAX		VALUE		TAX	
			MKT VAL	NTC	MKT VAL	NTC	MKT VAL	NTC	MKT VAL	NTC
AITKIN	0.0326	134.915	1,967,500	66,895	641	90,251	0	0	0	0
ANOKA	0.0935	119.190	25,700	874	24	1,042	9,000	306	8	365
BECKER	0.0438	131.944	1,716,500	58,361	752	77,004	747,500	25,415	327	33,533
BELTRAMI	0.0521	154.941	1,229,200	38,793	640	60,106	1,474,300	50,126	768	77,666
BENTON	0.0666	142.417	1,681,300	57,164	1,120	81,412	143,700	4,886	96	6,958
BIG STONE	0.0302	160.561	586,500	19,941	177	32,018	31,900	1,085	10	1,742
BLUE EARTH	0.0830	119.859	2,271,700	77,238	1,886	92,577	518,400	17,626	430	21,126
BROWN	0.0501	128.235	71,500	2,431	36	3,117	58,700	1,996	30	2,559
CARLTON	0.0595	154.569	4,504,300	151,261	2,679	233,803	1,177,200	40,025	700	61,866
CARVER	0.1360	142.339	3,829,100	130,189	5,208	185,310	547,400	18,612	744	26,492
CASS	0.0230	101.438	3,059,100	102,510	703	103,984	459,300	12,616	106	12,797
CHIPPEWA	0.0544	138.179	580,000	19,720	316	27,249	129,400	4,159	70	5,747
CHISAGO	0.0283	135.789	4,386,100	149,127	1,242	202,498	938,000	31,892	266	43,306
CLAY	0.0795	139.360	1,017,600	33,376	809	46,513	125,800	4,277	100	5,961
CLEARWATER	0.0000	131.633	0	10,642	0	14,008	0	136	0	180
COOK	0.0000	105.354	2,555,000	85,370	0	89,941	0	0	0	0
COTTONWOOD	0.0853	116.215	45,500	1,547	39	1,798	129,800	4,413	111	5,129
CROW WING	0.0323	100.420	3,626,000	121,784	1,171	122,295	277,000	7,918	89	7,951
DAKOTA	0.1315	113.586	1,452,000	49,368	1,908	56,075	69,300	2,356	91	2,676
DODGE	0.0586	114.846	774,200	26,323	455	30,231	812,900	27,639	477	31,742
DOUGLAS	0.0802	107.098	3,171,300	107,824	2,541	115,477	933,400	31,736	748	33,988
FARIBAULT	0.1225	117.423	13,000	442	16	519	830,300	28,230	1,016	33,148
FILLMORE	0.0501	134.842	0	0	0	0	255,600	8,690	128	11,718
FREEBORN	0.0951	126.465	141,300	4,149	134	5,248	1,058,500	35,989	1,007	45,513
GOODHUE	0.0194	130.062	2,021,900	68,746	394	89,412	275,200	9,358	53	12,171
GRANT	0.1090	130.260	1,053,300	33,782	1,148	44,004	366,500	12,461	399	16,232
HENNEPIN	0.1562	132.096	1,735,700	59,014	2,710	77,955	133,400	4,536	208	5,992
HOUSTON	0.1049	127.391	296,000	10,064	310	12,820	16,800	571	18	728
HUBBARD	0.0400	115.240	2,274,300	77,326	910	89,110	0	0	0	0
ISANTI	0.0767	147.296	0	0	0	0	0	0	0	0
ITASCA	0.0533	135.426	6,074,000	206,516	3,234	279,676	39,600	1,346	21	1,823
JACKSON	0.0222	113.225	0	0	22	3,792	98,500	3,349	0	0

**TABLE 55  
POWER LINE TAX RATES, VALUES AND TAXES  
TAXES PAYABLE 2000**

COUNTY	AVERAGE TAX RATE		TRANSMISSION				DISTRIBUTION			
	MKT VALUE	NET TAX CAPACITY	VALUE		TAX		VALUE		TAX	
			MKT VAL	NTC	MKT VAL	NTC	MKT VAL	NTC	MKT VAL	NTC
KANABEC	0.0548	144.228	0	0	0	0	0	0	0	0
KANDIYOHI	0.0507	134.683	1,092,000	37,128	554	50,005	139,700	4,751	70	6,398
KITTSOON	0.2950	81.635	944,200	32,103	2,786	26,208	76,500	2,601	226	2,124
KOOCHICHING	0.0549	110.695	19,997,700	675,421	10,981	747,657	0	0	0	0
LAC QUI PARLE	0.0606	122.989	442,500	14,733	268	18,120	411,300	13,943	249	17,148
LAKE	0.0599	133.642	1,165,300	39,620	698	52,949	89,000	3,026	53	4,044
LAKE OF THE WOODS	0.0092	145.156	8,636,500	294,859	795	428,006	0	0	0	0
LESUEUR	0.0550	123.710	490,000	16,660	270	5,685	591,200	20,101	325	31,076
LINCOLN	0.0617	110.303	459,700	15,630	283	17,240	98,000	3,332	60	3,675
LYON	0.1050	111.023	437,500	11,875	459	13,184	515,100	14,510	541	16,109
MCLEOD	0.0758	136.271	287,500	8,275	218	11,276	258,800	8,799	196	11,991
MAHNOMEN	0.0026	179.586	244,500	8,313	6	14,929	59,700	2,030	2	3,646
MARSHALL	0.0830	95.761	460,600	15,661	382	14,997	102,000	3,468	85	3,321
MARTIN	0.0333	109.078	0	0	0	0	267,700	9,102	90	9,978
MEEKER	0.0557	133.993	126,900	4,315	70	5,781	72,400	2,462	40	3,298
MILLE LACS	0.0436	164.227	0	0	0	0	0	0	0	0
MORRISON	0.0661	139.213	3,505,300	119,180	2,318	165,915	2,047,800	69,625	1,354	96,927
MOWER	0.0662	118.031	9,400	319	6	376	431,900	14,685	285	17,333
MURRAY	0.0829	107.160	372,900	12,679	309	13,586	163,200	5,549	135	5,946
NICOLLET	0.0859	118.224	155,500	5,287	134	6,251	89,800	3,053	77	3,610
NOBLES	0.0606	127.039	202,700	5,392	122	6,849	116,500	3,921	70	4,981
NORMAN	0.0210	137.249	259,000	9,435	54	12,949	94,600	3,216	19	4,413
OLMSTED	0.0951	134.443	120,400	4,094	114	5,504	271,500	9,231	258	12,410
OTTER TAIL	0.0448	112.915	3,049,500	103,684	1,366	117,075	4,252,800	144,595	1,906	163,270
PENNINGTON	0.0776	164.188	0	0	0	0	25,400	864	20	1,418
PINE	0.0409	132.690	1,694,800	57,623	694	76,460	799,200	26,403	328	35,034
PIPESTONE	0.0270	142.303	113,000	3,842	30	5,467	121,000	2,904	33	4,133
POLK	0.0085	148.623	1,878,900	63,883	160	94,944	665,300	22,620	57	33,619

**TABLE 55  
POWER LINE TAX RATES, VALUES AND TAXES  
TAXES PAYABLE 2000**

COUNTY	AVERAGE TAX RATE		TRANSMISSION				DISTRIBUTION			
	MKT VALUE	NET TAX CAPACITY	VALUE		TAX		VALUE		TAX	
			MKT VAL	NTC	MKT VAL	NTC	MKT VAL	NTC	MKT VAL	NTC
POPE	0.0770	136.078	1,284,000	43,656	989	59,407	96,200	3,271	74	4,451
RAMSEY	0.0990	134.931	2,452,700	83,392	2,428	112,608	8,700	296	9	400
RED LAKE	0.1916	126.405	454,300	15,446	870	19,525	28,100	955	54	1,207
REDWOOD	0.0407	123.172	347,700	11,822	141	14,561	345,400	11,481	140	14,141
RENVILLE	0.0538	112.103	155,700	5,294	83	5,934	116,200	3,950	62	4,428
RICE	0.1159	117.175	1,568,800	53,339	1,818	62,500	506,900	17,235	587	20,195
ROCK	0.0320	125.541	1,099,900	35,794	352	44,936	83,700	2,810	26	3,527
ROSEAU	0.1301	135.524	4,487,200	152,572	5,839	206,772	1,400	48	2	65
ST. LOUIS	0.0636	144.912	15,930,100	536,888	10,132	778,015	2,512,700	83,932	1,598	121,628
SCOTT	0.1613	118.301	559,200	17,513	902	20,718	32,500	780	52	924
SHERBURNE	0.0920	110.422	1,608,300	54,682	1,480	60,381	132,000	4,488	121	4,955
SIBLEY	0.0460	128.893	189,400	6,440	88	8,301	133,700	4,546	62	5,860
STEARNS	0.0910	132.136	6,738,100	229,095	6,132	302,717	837,000	28,458	762	37,603
STEELE	0.0781	115.002	275,700	9,374	215	10,780	809,900	27,537	632	31,668
STEVENS	0.0862	130.532	949,200	28,578	818	37,303	215,600	7,330	185	9,567
SWIFT	0.0661	126.088	919,300	31,256	607	39,410	214,800	7,303	141	9,208
TODD	0.0729	163.824	1,061,500	36,091	773	59,125	2,396,800	81,491	1,746	133,501
TRAVERSE	0.0804	122.574	144,900	4,927	116	6,039	77,300	2,628	62	3,221
WABASHA	0.0155	131.962	1,442,300	49,038	224	64,712	602,500	20,484	93	27,031
WADENA	0.0487	180.643	690,100	23,463	336	42,384	59,400	2,020	29	3,649
WASECA	0.0843	133.743	482,400	16,401	406	21,936	1,140,200	38,766	960	51,846
WASHINGTON	0.1525	115.498	12,842,600	436,648	19,580	504,320	499,400	16,980	761	19,612
WATONWAN	0.0931	123.727	0	0	0	0	242,700	8,252	226	10,210
WILKIN	0.0620	104.227	522,500	18,289	324	19,386	85,500	2,993	53	3,119
WINONA	0.0242	121.625	1,548,700	52,656	374	64,042	488,900	16,622	120	20,216
WRIGHT	0.0679	119.657	2,905,300	98,780	1,974	118,198	650,100	22,103	442	26,448
YELLOW MEDICINE	0.0884	146.065	715,100	21,314	632	31,132	250,100	8,467	222	12,368
<b>STATEWIDE TOTAL</b>	<b>0.1073</b>	<b>127.509</b>	<b>159,680,900</b>	<b>5,403,536</b>	<b>111,935</b>	<b>6,895,800</b>	<b>35,985,500</b>	<b>1,211,766</b>	<b>23,721</b>	<b>1,586,009</b>

**TABLE 56**  
**SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT**  
**TAXES PAYABLE 2000**

<u>COUNTY NAME</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
AITKIN	0	37,556	29,959	0	67,515
ANOKA	4,840,488	6,006,915	91,471	0	10,938,874
BECKER	485,554	473,992	42,036	129,792	1,131,374
BELTRAMI	1,135,783	266,887	27,768	68	1,430,506
BENTON	452,362	887,459	4,061	0	1,343,882
BIG STONE	229,818	55,767	0	0	285,585
BLUE EARTH	1,238,476	1,457,125	91,491	0	2,787,092
BROWN	474,843	829,526	84,114	0	1,388,483
CARLTON	274,654	97,844	38,427	101,485	512,410
CARVER	908,768	4,091,379	372,735	0	5,372,882
CASS	1,400,707	142,865	81,059	0	1,624,631
CHIPPEWA	213,793	219,003	4,855	0	437,651
CHISAGO	406,732	911,160	149,607	0	1,467,499
CLAY	2,451,228	672,782	418,134	2,911	3,545,055
CLEARWATER	405,144	52,634	3,000	0	460,778
COOK	26,073	40,368	0	0	66,441
COTTONWOOD	461,999	274,213	6,786	179,641	922,639
CROW WING	505,519	1,077,369	43,517	0	1,626,405
DAKOTA	963	13,567,284	64,957	0	13,633,204
DODGE	155,742	248,875	12,492	0	417,109
DOUGLAS	754,267	324,228	791,637	0	1,870,132
FARIBAULT	701,200	299,926	0	0	1,001,126
FILLMORE	0	284,722	0	0	284,722
FREEBORN	790,997	562,530	28,997	0	1,382,524
GOODHUE	14,464	1,462,897	6,898	0	1,484,259
GRANT	141,908	170,992	0	0	312,900
HENNEPIN	0	32,034,426	206,209	0	32,240,635
HOUSTON	0	310,464	224	0	310,688
HUBBARD	1,493,103	224,596	96,150	0	1,813,849
ISANTI	0	387,702	11,635	0	399,337

**TABLE 56**  
**SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT**  
**TAXES PAYABLE 2000**

<u>COUNTY NAME</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
ITASCA	735,730	572,234	0	0	1,307,964
JACKSON	297,037	121,560	21,540	21,906	462,043
KANABEC	147,545	8,528	165	0	156,238
KANDIYOHI	509,487	1,398,487	316,055	0	2,224,029
KITTSON	488,686	178,128	0	0	666,814
KOOCHICHING	281,112	48,367	0	103,304	432,783
LAC QUI PARLE	222,741	39,930	711	0	263,382
LAKE	0	22,666	70,246	0	92,912
LAKE/WOODS	386,474	2,530	0	29	389,033
LE SUEUR	152,027	605,198	121,370	0	878,595
LINCOLN	135,318	19,870	62	279,743	434,993
LYON	300,020	283,789	214,385	0	798,194
MCLEOD	70,195	1,187,917	15,269	0	1,273,381
MAHNOMEN	257,244	79,930	0	2,932	340,106
MARSHALL	474,989	134,206	35,581	175,290	820,066
MARTIN	1,025,010	541,495	0	0	1,566,505
MEEKER	69,918	271,544	77,246	1,375	420,083
MILLE LACS	216,487	334,484	33,648	0	584,619
MORRISON	930	636,281	2,282	0	639,493
MOWER	350,588	391,911	516	0	743,015
MURRAY	552,537	51,944	154	0	604,635
NICOLLET	469,786	663,305	0	0	1,133,091
NOBLES	77,908	248,313	0	153,582	479,803
NORMAN	601,325	47,628	0	0	648,953
OLMSTED	0	633,773	19,518	0	653,291
OTTER TAIL	1,696,461	522,212	217,813	3,997	2,440,483
PENNINGTON	127,331	269,988	64,789	16,910	479,018
PINE	0	113,891	275,106	187,106	576,103
PIPESTONE	103,591	109,601	863	216,402	430,457
POLK	3,088,179	1,434,520	6,003	0	4,528,702
POPE	256,003	156,135	7,428	0	419,566

**TABLE 56**  
**SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT**  
**TAXES PAYABLE 2000**

<u>COUNTY NAME</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
RAMSEY	0	21,659,117	699,122	0	22,358,239
RED LAKE	42,423	54,225	0	0	96,648
REDWOOD	405,618	97,774	19,604	0	522,996
RENVILLE	738,456	322,092	32,933	1,562	1,095,043
RICE	395,687	1,026,531	34,431	0	1,456,649
ROCK	406,213	212,323	559	0	619,095
ROSEAU	660,432	495,205	83,422	0	1,239,059
ST. LOUIS	1,075,176	1,133,297	229,513	408,690	2,846,676
SCOTT	155,960	3,815,031	128,153	0	4,099,144
SHERBURNE	4,486	2,526,830	81,849	0	2,613,165
SIBLEY	722,772	140,864	4,690	0	868,326
STEARNS	268,378	5,782,140	80,867	207,916	6,339,301
STEELE	1,345,621	156,309	1,365	649	1,503,944
STEVENS	251,819	228,202	0	0	480,021
SWIFT	615,116	19,838	68	0	635,022
TODD	278,059	206,034	67,057	126,938	678,088
TRAVERSE	83,755	82,667	0	0	166,422
WABASHA	0	235,015	3,496	0	238,511
WADENA	241,881	287,267	4,525	0	533,673
WASECA	224,652	232,108	27,491	0	484,251
WASHINGTON	4,234,208	8,387,194	234,943	0	12,856,345
WATONWAN	162,462	90,124	8,876	24,535	285,997
WILKIN	306,273	261,283	0	0	567,556
WINONA	208,273	668,062	0	0	876,335
WRIGHT	1,328,973	2,941,855	646,429	0	4,917,257
YELLOW MEDICINE	137,840	112,548	6,032	168,790	425,210
STATEWIDE TOTALS	\$ 47,353,777	\$ 129,777,786	\$ 6,604,394	\$ 2,515,553	\$ 186,251,510

**TABLE 57**  
**TOTAL TAX CAPACITY VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES**  
**OF COUNTIES FOR PROPERTY TAXES LEVIED IN 1999 PAYABLE IN 2000**

County	Net Tax Payable <sup>1</sup>	Net Tax Capacity Value <sup>1</sup>	Nominal Tax Rate <sup>2</sup>	Taxable Market Value <sup>1</sup>	Aggregate Ratio	Indicated Market Value <sup>3</sup>	Effective Tax Rate <sup>4</sup>
AITKIN	\$ 12,465,885	\$ 10,698,686	116.52%	\$ 822,296,866	77.3%	\$ 1,063,773,436	1.17%
ANOKA	223,433,477	200,812,271	111.26	11,534,773,582	89.2%	12,931,360,518	1.73
BECKER	20,898,855	17,176,085	121.67	1,237,688,227	82.1%	1,507,537,426	1.39
BELTRAMI	22,011,491	15,113,629	145.64	966,768,501	86.4%	1,118,945,024	1.97
BENTON	23,658,494	17,735,836	133.39	1,109,206,463	85.4%	1,298,836,608	1.82
BIG STONE	4,348,567	3,007,301	144.60	288,155,245	88.1%	327,077,463	1.33
BLUE EARTH	42,623,082	37,941,632	112.34	2,429,230,372	91.7%	2,649,106,185	1.61
BROWN	17,269,973	15,075,592	114.56	1,222,487,663	84.9%	1,439,914,797	1.20
CARLTON	23,373,749	16,229,218	144.02	981,809,093	83.0%	1,182,902,522	1.98
CARVER	84,878,645	61,121,798	138.87	3,607,240,017	90.1%	4,003,596,023	2.12
CASS	25,576,725	27,036,671	94.60	1,772,788,770	76.8%	2,308,318,711	1.11
CHIPPEWA	10,416,519	8,333,847	124.99	695,008,179	90.3%	769,665,757	1.35
CHISAGO	30,071,592	25,017,722	120.20	1,678,425,182	79.6%	2,108,574,349	1.43
CLAY	25,618,904	22,817,536	112.28	1,644,258,860	90.5%	1,816,860,619	1.41
CLEARWATER	7,678,557	6,145,356	124.95	317,407,694	87.2%	363,999,649	2.11
COOK	6,880,094	7,458,275	92.25	488,539,928	77.8%	627,943,352	1.10
COTTONWOOD	10,523,000	9,054,754	116.22	754,106,946	90.4%	834,189,100	1.26
CROW WING	46,467,803	50,965,351	91.18	3,187,706,441	80.9%	3,940,304,624	1.18
DAKOTA	349,219,815	316,636,837	110.29	17,043,434,595	89.2%	19,106,989,456	1.83
DODGE	11,601,062	9,701,706	119.58	801,146,878	82.0%	977,008,388	1.19
DOUGLAS	24,046,295	23,921,818	100.52	1,548,432,887	87.5%	1,769,637,585	1.36
FARIBAULT	12,240,086	11,315,295	108.17	979,002,479	87.0%	1,125,290,206	1.09
FILLMORE	11,808,029	9,983,347	118.28	887,324,382	81.0%	1,095,462,200	1.08
FREEBORN	20,252,715	17,481,672	115.85	1,321,658,357	80.7%	1,637,742,698	1.24
GOODHUE	52,330,130	43,457,135	120.42	2,501,324,660	87.3%	2,865,205,796	1.83
GRANT	5,512,725	4,546,645	121.25	398,191,215	88.9%	447,909,128	1.23
HENNEPIN	1,644,741,166	1,244,150,356	132.20	60,927,741,083	87.7%	69,472,908,875	2.37
HOUSTON	10,202,662	8,775,725	116.26	737,572,674	89.4%	825,025,362	1.24
HUBBARD	14,862,745	14,229,958	104.45	932,430,632	80.5%	1,158,298,922	1.28
ISANTI	20,116,822	15,049,923	133.67	1,094,278,372	78.5%	1,393,985,187	1.44
ITASCA	41,970,727	35,396,015	118.57	1,935,796,882	86.9%	2,227,614,364	1.88
JACKSON	10,009,179	10,222,287	97.92	890,618,792	90.8%	980,857,700	1.02
KANABEC	7,648,508	5,606,544	136.42	463,466,651	74.9%	618,780,575	1.24
KANDIYOHI	31,547,062	25,512,506	123.65	1,849,791,568	90.8%	2,037,215,383	1.55
KITTSON	6,251,953	6,864,809	91.07	406,825,505	94.8%	429,140,828	1.46
KOOCHICHING	7,377,350	7,250,663	101.75	457,176,953	85.7%	533,462,022	1.38
LAC QUI PARLE	5,576,735	5,070,106	109.99	499,774,408	94.4%	529,422,042	1.05
LAKE	7,094,407	6,657,804	106.56	438,251,594	71.6%	612,083,232	1.16
LAKE of the WOODS	2,944,604	2,237,202	131.62	171,546,995	84.5%	203,014,195	1.45
LE SUEUR	16,821,945	15,323,015	109.78	1,158,366,110	80.7%	1,435,397,906	1.17
LINCOLN	4,846,349	4,693,931	103.25	336,613,825	97.8%	344,185,915	1.41
LYON	18,069,500	17,004,484	106.26	1,156,747,755	88.2%	1,311,505,391	1.38
MCLEOD	23,821,070	19,176,780	124.22	1,383,122,534	82.7%	1,672,457,719	1.42
MAHNOMEN	3,582,841	2,177,811	164.52	184,598,040	83.5%	221,075,497	1.62
MARSHALL	7,682,392	8,563,780	89.71	628,451,492	94.8%	662,923,515	1.16
MARTIN	16,154,866	16,940,185	95.36	1,285,175,098	87.0%	1,477,212,756	1.09
MEEKER	13,958,603	11,606,504	120.27	944,271,658	84.2%	1,121,462,777	1.24
MILLE LACS	14,371,524	9,541,586	150.62	708,760,516	82.1%	863,289,301	1.66
MORRISON	17,790,597	13,911,871	127.88	1,072,064,564	80.0%	1,340,080,705	1.33
MOWER	19,315,557	19,269,631	100.24	1,471,238,303	86.4%	1,702,822,110	1.13

**TABLE 57**  
**TOTAL TAX CAPACITY VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES**  
**OF COUNTIES FOR PROPERTY TAXES LEVIED IN 1999 PAYABLE IN 2000**

County	Net Tax Payable <sup>1</sup>	Net Tax Capacity Value <sup>1</sup>	Nominal Tax Rate <sup>2</sup>	Taxable Market Value <sup>1</sup>	Aggregate Ratio	Indicated Market Value <sup>3</sup>	Effective Tax Rate <sup>4</sup>
MURRAY	6,933,272	7,243,752	95.71	649,640,368	85.6%	758,925,664	0.91
NICOLLET	19,280,795	17,880,047	107.83	1,287,393,682	83.9%	1,534,438,238	1.26
NOBLES	14,690,281	12,749,941	115.22	1,052,128,349	93.5%	1,125,270,961	1.31
NORMAN	5,484,418	4,595,773	119.34	444,408,876	90.8%	489,437,088	1.12
OLMSTED	103,830,482	81,527,140	127.36	4,736,881,250	84.7%	5,592,539,847	1.86
OTTER TAIL	36,349,978	35,210,026	103.24	2,501,595,237	82.8%	3,021,250,286	1.20
PENNINGTON	8,527,548	5,502,308	154.98	370,323,895	88.6%	417,972,793	2.04
PINE	15,490,495	12,717,061	121.81	909,050,822	81.3%	1,118,143,692	1.39
PIPESTONE	7,618,499	5,897,479	129.18	445,543,478	89.8%	496,150,866	1.54
POLK	23,157,983	18,049,646	128.30	1,395,195,234	90.5%	1,541,652,192	1.50
POPE	7,750,331	6,188,885	125.23	519,248,305	86.7%	598,902,313	1.29
RAMSEY	482,983,030	371,622,276	129.97	19,591,274,207	84.6%	23,157,534,524	2.09
RED LAKE	2,950,135	2,309,724	127.73	149,822,299	92.9%	161,272,658	1.83
REDWOOD	13,139,023	12,176,763	107.90	1,071,905,868	85.5%	1,253,691,074	1.05
RENVILLE	14,603,589	14,823,968	98.51	1,278,201,890	90.1%	1,418,648,047	1.03
RICE	33,621,140	30,975,265	108.54	2,133,638,089	80.6%	2,647,193,659	1.27
ROCK	7,309,365	6,744,535	108.37	568,995,133	87.4%	651,024,180	1.12
ROSEAU	8,713,839	6,783,104	128.46	547,530,804	92.8%	590,011,642	1.48
ST. LOUIS	123,796,320	97,283,692	127.25	6,084,453,041	82.9%	7,339,509,097	1.69
SCOTT	80,193,371	69,440,294	115.49	4,031,697,868	85.1%	4,737,600,315	1.69
SHERBURNE	63,768,303	60,504,945	105.39	3,037,319,317	86.7%	3,503,251,807	1.82
SIBLEY	10,341,664	9,242,488	111.89	848,348,516	80.4%	1,055,159,846	0.98
STEARNS	92,188,563	73,998,843	124.58	4,641,594,989	87.6%	5,298,624,417	1.74
STEELE	23,640,063	22,522,981	104.96	1,504,466,633	90.3%	1,666,076,006	1.42
STEVENS	6,960,995	5,797,395	120.07	489,865,800	94.1%	520,580,021	1.34
SWIFT	8,253,325	7,142,581	115.55	547,997,782	87.0%	629,882,508	1.31
TODD	12,354,723	8,109,372	152.35	688,087,422	81.9%	840,155,582	1.47
TRAVERSE	4,465,218	4,027,848	110.86	380,327,109	90.2%	421,648,680	1.06
WABASHA	12,470,717	10,924,838	114.15	885,700,263	85.0%	1,042,000,309	1.20
WADENA	7,368,981	4,598,645	160.24	340,085,409	84.7%	401,517,602	1.84
WASECA	13,300,979	11,077,956	120.07	905,342,139	86.0%	1,052,723,417	1.26
WASHINGTON	195,530,882	173,354,898	112.79	9,930,646,110	86.7%	11,454,032,422	1.71
WATONWAN	7,900,404	6,950,915	113.66	608,844,658	89.1%	683,327,338	1.16
WILKIN	5,678,881	6,333,948	89.66	529,604,810	88.3%	599,778,947	0.95
WINONA	26,438,235	25,396,112	104.10	1,691,406,155	85.8%	1,971,335,845	1.34
WRIGHT	70,947,392	64,179,464	110.55	3,891,995,309	83.6%	4,655,496,781	1.52
YELLOW MEDICINE	9,048,693	6,758,072	133.89	624,109,601	88.7%	703,618,490	1.29
Statewide Total	\$ 4,679,047,345	\$ 3,834,662,471	122.02%	\$ 222,667,766,203	86.4%	\$ 257,717,321,994	1.82

(1) These columns exclude mineral values of \$194,930 for Net Tax Payable, \$123,385 for Net Tax Capacity Value, and \$3,628,971 for Taxable Market Value.

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

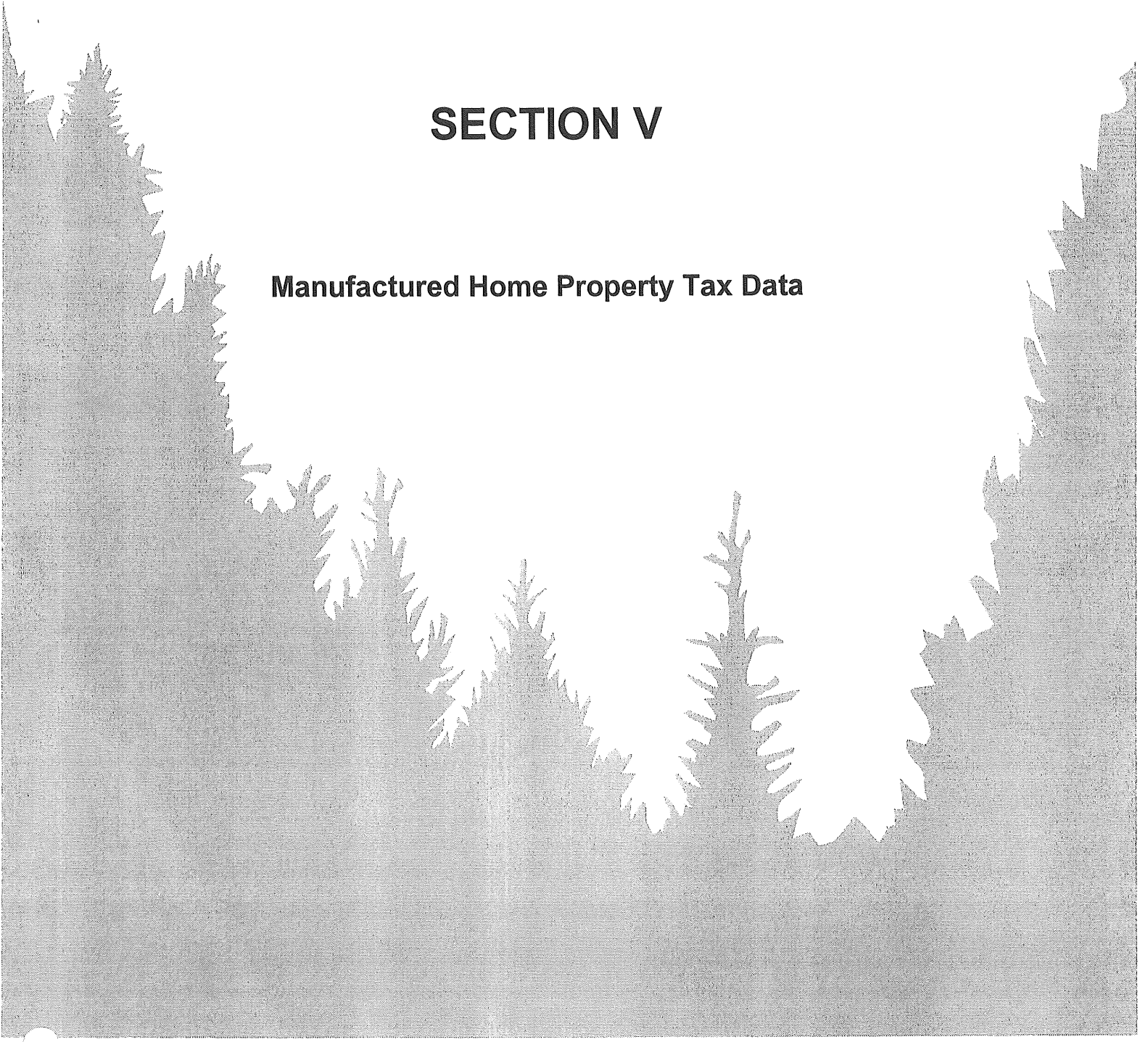
(3) Indicated Market Value is the assessors' market value adjusted for the level of assessment as indicated by the assessment sales ratio study.

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



# **SECTION V**

## **Manufactured Home Property Tax Data**



**TABLE 58**  
**MANUFACTURED HOME VALUES, TAXES AND CREDITS**  
**TAXES PAYABLE 1999**

COUNTY	NUMBER OF ASMNTS.	TAXABLE MARKET VALUE	NET TAX CAPACITY			TOTAL TAXES LEVIED						TOTAL CREDITS	NET TAX PAYABLE
			HOMESTEAD	NON-HOMESTEAD	TOTAL	COUNTY	CITY	TOWN	SCHOOL DISTRICT	SPECIAL DISTRICT	TOTAL		
AITKIN	431	2,794,500	17,578	13,000	30,578	17,298	2,894	3,923	16,670	50	40,835	9,374	31,461
ANOKA	4,713	91,526,900	900,382	20,912	921,294	297,241	231,176	2,481	583,151	60,624	1,174,673	220,401	954,272
BECKER	828	7,890,000	58,464	25,479	83,943	51,482	9,744	8,020	47,836	1,692	118,774	14,439	104,335
BELTRAMI	1,344	14,193,900	111,610	37,123	148,733	110,617	15,352	12,535	119,131	926	258,561	29,290	229,271
BENTON	856	10,403,900	92,140	14,824	106,964	62,653	19,649	4,908	69,175	839	157,224	23,552	133,672
BIG STONE	65	363,200	2,145	1,864	4,009	2,285	1,042	263	3,490	150	7,230	548	6,682
BLUE EARTH	1,505	14,616,400	131,369	18,437	149,806	62,737	43,509	2,931	84,983	290	194,450	34,507	159,943
BROWN	401	4,291,200	38,365	7,620	45,985	21,391	18,748	443	26,538	548	67,668	10,088	57,580
CARLTON	344	2,749,200	23,475	5,200	28,675	19,715	8,945	1,709	18,223	839	49,431	6,297	43,134
CARVER	976	11,687,500	99,296	21,606	120,902	57,690	21,554	844	81,919	4,069	166,076	23,309	142,767
CASS	845	8,330,300	29,567	67,251	96,818	37,071	3,813	11,064	53,973	140	106,061	7,746	98,315
CHIPPEWA	178	1,167,500	8,346	4,174	12,520	6,082	4,847	578	7,569	117	19,193	2,090	17,103
CHISAGO	963	12,526,500	114,718	12,768	127,486	69,194	27,465	4,997	81,743	306	183,705	29,782	153,923
CLAY	841	5,444,900	44,160	12,817	56,977	35,431	18,454	929	35,262	1,397	91,472	11,120	80,352
CLEARWATER	165	1,506,700	13,989	1,389	15,378	10,245	1,849	1,387	9,252	365	23,098	3,652	19,446
COOK	63	662,700	5,043	2,029	7,072	3,418	267	65	3,311	394	7,455	3,642	3,813
COTTONWOOD	21	56,500	351	269	620	323	31	52	363	0	770	81	689
CROW WING	1,799	13,878,900	85,421	67,005	152,426	44,892	27,723	6,583	81,597	1,043	161,838	29,227	132,611
DAKOTA	3,612	51,892,300	420,428	122,619	543,047	153,754	154,103	680	396,630	21,367	726,534	101,265	625,269
DODGE	431	4,697,100	42,743	5,305	48,048	20,278	18,937	1,578	33,428	0	74,221	11,313	62,908
DOUGLAS	722	7,591,700	52,550	32,892	85,442	38,647	13,998	6,355	45,100	545	104,645	13,134	91,511
FARIBAULT	70	381,800	2,717	1,360	4,077	1,700	1,453	179	2,203	6	5,541	717	4,824
FILLMORE	247	2,290,400	18,451	5,594	24,045	11,015	7,420	2,447	15,104	0	35,986	4,868	31,118
FREEBORN	276	2,527,100	21,795	4,359	26,154	11,726	5,085	537	19,547	2	36,897	5,752	31,145
GOODHUE	1,021	11,873,300	100,375	22,303	122,678	45,269	37,714	5,493	70,568	1,189	160,232	25,026	135,206
GRANT	67	599,700	5,003	1,253	6,256	3,361	2,430	346	4,066	180	10,383	1,354	9,029
HENNEPIN	1,054	8,852,900	69,343	23,803	93,146	38,142	24,335	0	59,495	5,177	127,149	16,857	110,292
HOUSTON	358	3,465,600	30,782	5,090	35,872	16,919	10,274	1,909	18,465	89	47,656	8,274	39,382
HUBBARD	350	3,301,700	16,547	22,491	39,038	14,498	550	5,314	21,415	163	41,940	4,412	37,528
ISANTI	582	8,049,400	68,723	14,276	82,999	45,476	36,193	8,180	52,574	201	142,624	18,688	123,936

**TABLE 58**  
**MANUFACTURED HOME VALUES, TAXES AND CREDITS**  
**TAXES PAYABLE 1999**

COUNTY	NUMBER OF ASMNTS.	TAXABLE MARKET VALUE	NET TAX CAPACITY			TOTAL TAXES LEVIED						TOTAL CREDITS	NET TAX PAYABLE
			HOMESTEAD	NON- HOMESTEAD	TOTAL	COUNTY	CITY	TOWN	SCHOOL DISTRICT	SPECIAL DISTRICT	TOTAL		
ITASCA	800	8,282,400	66,513	20,417	86,930	44,531	22,091	8,765	41,988	1,587	118,962	61,308	57,654
JACKSON	147	399,300	2,244	2,212	4,456	2,251	215	365	2,673	14	5,518	540	4,978
KANABEC	494	5,959,700	41,363	22,665	64,028	52,937	6,272	3,578	37,734	155	100,677	10,889	89,788
KANDIYOHI	542	3,569,400	25,388	15,530	40,918	20,706	5,162	2,120	28,031	350	56,369	6,453	49,916
KITTSON	94	840,700	6,791	2,020	8,811	2,720	2,555	556	7,042	147	13,020	1,720	11,300
KOOCHICHING	261	2,035,200	17,237	4,040	21,277	7,954	4,972	275	10,206	84	23,491	3,963	19,528
LAC QUI PARLE	34	218,100	1,712	586	2,298	1,019	206	182	1,206	68	2,681	430	2,251
LAKE	65	449,700	3,283	1,522	4,805	3,418	832	390	2,544	84	7,268	3,330	3,938
LAKE/WOODS	555	4,764,400	17,306	39,478	56,784	36,267	350	5,313	37,902	234	80,066	4,396	75,670
LE SUEUR	427	3,300,300	22,561	13,104	35,665	15,938	8,173	1,658	20,099	65	45,933	5,893	40,040
LINCOLN	32	234,300	1,790	520	2,310	1,382	372	178	1,193	31	3,156	432	2,724
LYON	240	1,595,300	12,539	4,289	16,828	6,680	5,822	198	9,427	111	22,238	3,051	19,187
MCLEOD	653	9,811,700	93,028	6,420	99,448	50,124	41,256	1,411	56,106	504	149,401	24,265	125,136
MAHNOMEN	83	774,500	5,389	2,951	8,340	9,879	817	1,058	3,783	346	15,883	1,363	14,520
MARSHALL	237	2,118,200	18,004	3,986	21,990	7,159	4,254	1,355	14,018	649	27,435	4,603	22,832
MARTIN	182	1,222,200	10,842	1,676	12,518	4,410	3,932	245	7,366	24	15,976	2,718	13,258
MEEKER	454	4,563,600	39,874	7,262	47,136	21,968	11,402	3,876	30,448	112	67,806	10,025	57,781
MILLE LAC	522	5,980,000	48,425	14,256	62,681	49,811	14,875	3,166	42,251	145	110,248	12,345	97,903
MORRISON	553	4,078,500	32,804	9,825	42,629	26,554	7,684	4,515	24,791	270	63,814	8,534	55,280
MOWER	302	3,226,000	30,022	2,590	32,612	14,577	7,059	1,029	21,554	378	44,597	8,138	36,459
MURRAY	67	450,400	2,416	2,613	5,029	2,228	702	397	3,051	10	6,389	619	5,770
NICOLLET	584	7,436,400	69,322	6,438	75,760	33,720	21,270	1,004	44,945	149	101,088	18,163	82,925
NOBLES	205	1,201,900	8,389	4,535	12,924	4,556	4,367	164	7,864	217	17,168	2,094	15,074
NORMAN	72	605,300	5,280	969	6,249	3,228	1,945	390	3,666	242	9,471	1,351	8,120
OLMSTED	1,902	25,609,400	234,652	26,816	261,468	127,111	53,764	12,476	184,758	0	378,109	59,716	318,393
OTTERTAIL	1,558	10,293,900	66,457	51,535	117,992	48,856	16,135	11,827	67,759	1,587	146,162	16,771	129,391
PENNINGTON	620	7,409,900	66,181	10,089	76,270	57,869	20,513	6,075	55,518	1,637	141,613	16,921	124,692
PINE	1,094	13,039,700	74,660	90,054	164,714	91,993	18,288	15,087	104,567	5,505	235,440	19,122	216,318
PIPESTONE	64	391,500	2,572	1,686	4,258	2,756	1,877	51	1,569	8	6,261	629	5,632
POLK	559	5,289,700	43,769	10,779	54,548	31,449	17,393	3,674	32,849	2,038	87,403	11,497	75,906

**TABLE 58**  
**MANUFACTURED HOME VALUES, TAXES AND CREDITS**  
**TAXES PAYABLE 1999**

COUNTY	NUMBER OF ASMNTS.	TAXABLE MARKET VALUE	NET TAX CAPACITY			TOTAL TAXES LEVIED						TOTAL CREDITS	NET TAX PAYABLE
			HOMESTEAD	NON- HOMESTEAD	TOTAL	COUNTY	CITY	TOWN	SCHOOL DISTRICT	SPECIAL DISTRICT	TOTAL		
POPE	360	1,501,200	10,992	5,109	16,101	8,225	2,041	996	10,200	921	22,383	2,892	19,491
RAMSEY	3,081	48,910,200	467,454	26,560	494,014	232,296	109,406	0	335,522	36,750	713,974	110,662	603,312
RED LAKE	72	713,700	6,497	1,089	7,586	4,140	3,230	613	5,990	170	14,143	1,633	12,510
REDWOOD	149	1,410,500	12,454	2,390	14,844	6,921	5,446	369	9,206	30	21,972	3,212	18,760
RENVILLE	230	1,846,600	15,304	3,957	19,261	7,119	8,680	947	9,360	814	26,920	3,837	23,083
RICE	947	8,679,100	79,131	9,481	88,612	31,048	23,397	1,918	62,248	1,078	119,689	20,237	99,452
ROCK	58	387,900	3,128	940	4,068	1,567	801	173	2,641	6	5,188	761	4,427
ROSEAU	941	8,794,100	77,096	13,589	90,685	37,772	12,704	7,610	71,375	1,809	131,271	21,520	109,751
ST LOUIS	1,855	24,123,800	212,815	34,139	246,954	168,593	65,069	7,252	140,225	3,483	384,622	86,457	298,165
SCOTT	700	9,531,300	84,683	13,616	98,299	38,624	22,934	3,153	57,288	2,551	124,548	19,660	104,888
SHERBURNE	1,511	13,292,000	48,606	105,817	154,423	46,706	14,717	10,625	92,641	1,645	166,334	11,792	154,542
SIBLEY	120	1,216,900	10,948	1,559	12,507	6,919	3,472	935	6,365	124	17,815	2,801	15,014
STEARNS	1,799	16,176,000	127,263	42,903	170,166	71,455	21,120	23,918	114,248	1,784	232,526	32,470	200,056
STEELE	458	8,301,200	68,830	17,879	86,709	31,904	12,945	5,153	58,461	152	108,615	17,416	91,199
STEVENS	49	368,100	3,303	477	3,780	1,772	900	127	2,405	61	5,265	826	4,439
SWIFT	110	622,500	3,945	2,743	6,688	3,800	2,726	188	3,977	34	10,725	974	9,751
TODD	523	3,918,800	25,138	17,781	42,919	33,697	6,923	6,023	27,347	95	74,085	6,380	67,705
TRAVERSE	37	347,100	2,306	1,461	3,767	1,614	752	194	2,890	142	5,592	578	5,014
WABASHA	671	7,746,600	53,036	29,928	82,964	45,997	15,971	3,908	43,743	485	110,104	13,252	96,852
WADENA	205	1,540,400	11,278	5,170	16,448	13,439	6,272	1,238	9,766	26	30,741	2,947	27,794
WASECA	303	2,875,200	25,640	4,064	29,704	15,079	7,703	943	21,506	57	45,288	6,649	38,639
WASHINGTON	1,525	16,677,100	140,930	32,381	173,311	51,603	65,773	40	123,791	14,424	255,630	34,282	221,348
WATONWAN	139	1,242,500	6,031	7,979	14,010	8,250	6,184	240	7,686	27	22,387	1,455	20,932
WILKIN	137	1,789,800	16,651	1,564	18,215	7,976	3,617	273	9,457	481	21,804	4,250	17,554
WINONA	979	11,629,400	105,967	12,716	118,683	50,334	18,084	11,893	65,188	1,025	146,524	26,785	119,739
WRIGHT	2,297	36,453,000	354,020	11,842	365,862	117,452	110,461	5,032	241,661	2,599	477,205	88,798	388,407
YELLOW MED	94	428,600	2,564	2,165	4,729	3,256	1,638	350	2,654	64	7,962	652	7,310
TOTALS	57,880	675,288,900	5,672,699	1,385,274	7,057,973	3,142,159	1,627,075	282,219	4,507,530	190,296	9,749,277	1,515,262	8,234,015

**TABLE 59**  
**COMPARISON OF 1998 AND 1999 MANUFACTURED HOME MARKET VALUE,**  
**TOTAL TAX CAPACITY AND NET TAX BY COUNTY**

COUNTY	TAXABLE MARKET VALUE			TOTAL TAX CAPACITY			NET TAX PAYABLE		
	1998	1999	PERCENT CHANGE	1998	1999	PERCENT CHANGE	1998	1999	PERCENT CHANGE
AITKIN	2,540,000	2,794,500	10.02%	29,603	30,578	3.29%	31,951	31,461	-1.53%
ANOKA	80,974,700	91,526,900	13.03%	822,413	921,294	12.02%	895,411	954,272	6.57%
BECKER	7,465,300	7,890,000	5.69%	87,794	83,943	-4.39%	112,495	104,335	-7.25%
BELTRAMI	13,709,300	14,193,900	3.53%	153,083	148,733	-2.84%	214,427	229,271	6.92%
BENTON	9,262,500	10,403,900	12.32%	102,121	106,964	4.74%	133,778	133,672	-0.08%
BIG STONE	345,200	363,200	5.21%	4,161	4,009	-3.65%	6,410	6,682	4.24%
BLUE EARTH	13,894,600	14,616,400	5.19%	150,668	149,806	-0.57%	175,324	159,943	-8.77%
BROWN	4,073,700	4,291,200	5.34%	44,869	45,985	2.49%	58,222	57,580	-1.10%
CARLTON	2,744,500	2,749,200	0.17%	30,528	28,675	-6.07%	47,442	43,134	-9.08%
CARVER	11,208,900	11,687,500	4.27%	118,331	120,902	2.17%	155,327	142,767	-8.09%
CASS	7,233,200	8,330,300	15.17%	92,303	96,818	4.89%	94,227	98,315	4.34%
CHIPPEWA	1,165,800	1,167,500	0.15%	14,853	12,520	-15.71%	20,725	17,103	-17.48%
CHISAGO	11,728,400	12,526,500	6.80%	125,102	127,486	1.91%	165,388	153,923	-6.93%
CLAY	5,352,400	5,444,900	1.73%	62,126	56,977	-8.29%	92,334	80,352	-12.98%
CLEARWATER	1,454,800	1,506,700	3.57%	15,795	15,378	-2.64%	20,618	19,446	-5.68%
COOK	646,500	662,700	2.51%	7,840	7,072	-9.80%	5,059	3,813	-24.63%
COTTONWOOD	58,500	56,500	-3.42%	701	620	-11.55%	710	689	-2.96%
CROW WING	13,338,400	13,878,900	4.05%	160,394	152,426	-4.97%	143,994	132,611	-7.91%
DAKOTA	49,009,300	51,892,300	5.88%	590,376	543,047	-8.02%	699,276	625,269	-10.58%
DODGE	4,467,400	4,697,100	5.14%	49,499	48,048	-2.93%	63,736	62,908	-1.30%
DOUGLAS	7,248,100	7,591,700	4.74%	87,279	85,442	-2.10%	101,296	91,511	-9.66%
FARIBAULT	429,800	381,800	-11.17%	5,194	4,077	-21.51%	6,398	4,824	-24.60%
FILLMORE	1,957,700	2,290,400	16.99%	22,435	24,045	7.18%	30,050	31,118	3.55%
FREEBORN	2,177,700	2,527,100	16.04%	24,932	26,154	4.90%	31,181	31,145	-0.12%
GOODHUE	11,209,100	11,873,300	5.93%	120,524	122,678	1.79%	138,560	135,206	-2.42%
GRANT	673,800	599,700	-11.00%	7,793	6,256	-19.72%	11,270	9,029	-19.88%
HENNEPIN	7,909,900	8,852,900	11.92%	92,909	93,146	0.26%	114,018	110,292	-3.27%
HOUSTON	3,066,600	3,465,600	13.01%	32,950	35,872	8.87%	38,954	39,382	1.10%
HUBBARD	3,309,200	3,301,700	-0.23%	41,410	39,038	-5.73%	38,256	37,528	-1.90%
ISANTI	7,229,000	8,049,400	11.35%	77,940	82,999	6.49%	122,868	123,936	0.87%

**TABLE 59**  
**COMPARISON OF 1998 AND 1999 MANUFACTURED HOME MARKET VALUE,**  
**TOTAL TAX CAPACITY AND NET TAX BY COUNTY**

COUNTY	TAXABLE MARKET VALUE			TOTAL TAX CAPACITY			NET TAX PAYABLE		
	1998	1999	PERCENT CHANGE	1998	1999	PERCENT CHANGE	1998	1999	PERCENT CHANGE
ITASCA	7,980,100	8,282,400	3.79%	90,572	86,930	-4.02%	65,062	57,654	-11.39%
JACKSON	397,100	399,300	0.55%	4,957	4,456	-10.11%	5,577	4,978	-10.74%
KANABEC	5,423,900	5,959,700	9.88%	67,451	64,028	-5.07%	95,340	89,788	-5.82%
KANDIYOHI	3,502,800	3,569,400	1.90%	44,686	40,918	-8.43%	55,703	49,916	-10.39%
KITTSON	895,200	840,700	-6.09%	10,130	8,811	-13.02%	12,874	11,300	-12.23%
KOOCHICHING	2,179,600	2,035,200	-6.63%	24,970	21,277	-14.79%	29,236	19,528	-33.21%
LAC QUI PARL	240,700	218,100	-9.39%	2,888	2,298	-20.43%	3,154	2,251	-28.63%
LAKE	477,100	449,700	-5.74%	5,244	4,805	-8.37%	3,861	3,938	1.99%
LAKE OF WOOD	4,412,300	4,764,400	7.98%	57,797	56,784	-1.75%	77,533	75,670	-2.40%
LE SUEUR	2,744,000	3,300,300	20.27%	32,176	35,665	10.84%	37,642	40,040	6.37%
LINCOLN	252,000	234,300	-7.02%	2,750	2,310	-16.00%	3,350	2,724	-18.69%
LYON	1,649,200	1,595,300	-3.27%	20,964	16,828	-19.73%	24,495	19,187	-21.67%
MCLEOD	8,240,600	9,811,700	19.07%	86,690	99,448	14.72%	116,360	125,136	7.54%
MAHNOMEN	682,500	774,500	13.48%	8,112	8,340	2.81%	13,423	14,520	8.17%
MARSHALL	2,015,700	2,118,200	5.09%	22,004	21,990	-0.06%	23,230	22,832	-1.71%
MARTIN	1,185,100	1,222,200	3.13%	12,825	12,518	-2.39%	14,825	13,258	-10.57%
MEEKER	4,123,200	4,563,600	10.68%	46,436	47,136	1.51%	57,586	57,781	0.34%
MILLE LAC	5,410,700	5,980,000	10.52%	59,253	62,681	5.79%	98,273	97,903	-0.38%
MORRISON	3,787,000	4,078,500	7.70%	43,110	42,629	-1.12%	57,564	55,280	-3.97%
MOWER	3,290,900	3,226,000	-1.97%	34,456	32,612	-5.35%	41,830	36,459	-12.84%
MURRAY	455,300	450,400	-1.08%	5,328	5,029	-5.61%	5,930	5,770	-2.70%
NICOLLET	6,529,400	7,436,400	13.89%	69,481	75,760	9.04%	84,192	82,925	-1.50%
NOBLES	1,260,900	1,201,900	-4.68%	16,082	12,924	-19.64%	17,867	15,074	-15.63%
NORMAN	609,200	605,300	-0.64%	6,797	6,249	-8.06%	8,642	8,120	-6.04%
OLMSTED	23,887,300	25,609,400	7.21%	256,075	261,468	2.11%	327,493	318,393	-2.78%
OTTERTAIL	9,764,200	10,293,900	5.42%	122,106	117,992	-3.37%	144,526	129,391	-10.47%
PENNINGTON	6,190,200	7,409,900	19.70%	68,427	76,270	11.46%	110,718	124,692	12.62%
PINE	12,136,200	13,039,700	7.44%	173,379	164,714	-5.00%	227,906	216,318	-5.08%
PIPESTONE	403,200	391,500	-2.90%	5,122	4,258	-16.87%	7,442	5,632	-24.32%
POLK	4,651,200	5,289,700	13.73%	53,274	54,548	2.39%	71,340	75,906	6.40%

**TABLE 59**  
**COMPARISON OF 1998 AND 1999 MANUFACTURED HOME MARKET VALUE,**  
**TOTAL TAX CAPACITY AND NET TAX BY COUNTY**

COUNTY	TAXABLE MARKET VALUE			TOTAL TAX CAPACITY			NET TAX PAYABLE		
	1998	1999	PERCENT CHANGE	1998	1999	PERCENT CHANGE	1998	1999	PERCENT CHANGE
POPE	1,396,700	1,501,200	7.48%	16,335	16,101	-1.43%	20,802	19,491	-6.30%
RAMSEY	43,841,900	48,910,200	11.56%	455,382	494,014	8.48%	598,081	603,312	0.87%
RED LAKE	678,400	713,700	5.20%	7,117	7,586	6.59%	11,118	12,510	12.52%
REDWOOD	1,393,900	1,410,500	1.19%	15,706	14,844	-5.49%	20,185	18,760	-7.06%
RENVILLE	1,833,600	1,846,600	0.71%	20,692	19,261	-6.92%	25,630	23,083	-9.94%
RICE	7,630,900	8,679,100	13.74%	82,186	88,612	7.82%	99,709	99,452	-0.26%
ROCK	391,500	387,900	-0.92%	4,657	4,068	-12.65%	5,659	4,427	-21.77%
ROSEAU	8,661,900	8,794,100	1.53%	93,216	90,685	-2.72%	110,409	109,751	-0.60%
ST LOUIS	22,738,600	24,123,800	6.09%	243,984	246,954	1.22%	296,986	298,165	0.40%
SCOTT	8,433,000	9,531,300	13.02%	92,400	98,299	6.38%	112,031	104,888	-6.38%
SHERBURNE	12,410,950	13,292,000	7.10%	161,638	154,423	-4.46%	159,950	154,542	-3.38%
SIBLEY	1,127,900	1,216,900	7.89%	12,190	12,507	2.60%	15,712	15,014	-4.44%
STEARNS	14,707,440	16,176,000	9.99%	167,951	170,166	1.32%	197,590	200,056	1.25%
STEELE	6,797,400	8,301,200	22.12%	75,952	86,709	14.16%	85,716	91,199	6.40%
STEVENS	328,000	368,100	12.23%	3,794	3,780	-0.37%	4,636	4,439	-4.25%
SWIFT	618,800	622,500	0.60%	8,170	6,688	-18.14%	12,296	9,751	-20.70%
TODD	3,577,400	3,918,800	9.54%	44,828	42,919	-4.26%	70,173	67,705	-3.52%
TRAVERSE	347,000	347,100	0.03%	3,928	3,767	-4.10%	4,922	5,014	1.87%
WABASHA	6,915,736	7,746,600	12.01%	81,400	82,964	1.92%	101,684	96,852	-4.75%
WADENA	1,506,000	1,540,400	2.28%	19,537	16,448	-15.81%	32,958	27,794	-15.67%
WASECA	2,582,000	2,875,200	11.36%	28,307	29,704	4.94%	39,405	38,639	-1.94%
WASHINGTON	15,096,600	16,677,100	10.47%	170,848	173,311	1.44%	202,994	221,348	9.04%
WATONWAN	1,198,500	1,242,500	3.67%	19,478	14,010	-28.07%	30,488	20,932	-31.34%
WILKIN	1,742,500	1,789,800	2.71%	18,860	18,215	-3.42%	20,894	17,554	-15.99%
WINONA	11,484,600	11,629,400	1.26%	122,021	118,683	-2.74%	142,894	119,739	-16.20%
WRIGHT	33,253,600	36,453,000	9.62%	339,662	365,862	7.71%	392,380	388,407	-1.01%
YELLOW MEDICINE	439,400	428,600	-2.46%	5,588	4,729	-15.37%	8,792	7,310	-16.86%
STATEWIDE TOTALS	621,795,326	675,288,900	8.60%	6,945,295	7,057,973	1.62%	8,436,773	8,234,015	-2.40%

**TABLE 60**  
**MANUFACTURED HOME HOMESTEAD AND AGRICULTURAL CREDIT AID**  
**(MH HACA) BY COUNTY BY TYPE OF GOVERNMENTAL UNIT**  
**TAXES PAYABLE 1999**

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWN</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
AITKIN	11,188	655	2,186	10,223	0	24,252
ANOKA	285,976	115,757	2,078	486,497	11,149	901,457
BECKER	23,671	4,730	4,248	28,707	187	61,543
BELTRAMI	51,305	5,149	6,574	57,572	326	120,926
BENTON	36,279	3,800	2,354	41,856	0	84,289
BIG STONE	2,282	1,811	103	2,489	55	6,740
BLUE EARTH	37,849	26,090	2,775	68,806	492	136,012
BROWN	9,232	6,269	500	15,610	75	31,686
CARLTON	16,963	6,032	2,194	18,046	784	44,019
CARVER	75,730	21,488	914	96,118	253	194,503
CASS	22,819	1,237	5,279	32,163	0	61,498
CHIPPEWA	6,278	2,508	479	6,404	0	15,669
CHISAGO	63,125	19,692	2,643	69,419	0	154,879
CLAY	34,878	19,320	709	54,986	1,823	111,716
CLEARWATER	4,548	333	485	4,261	0	9,627
COOK	2,630	283	75	1,642	0	4,630
COTTONWOOD	1,200	403	213	2,334	0	4,150
CROW WING	36,022	15,123	4,078	48,700	659	104,582
DAKOTA	206,525	171,190	1,067	475,457	2,060	856,299
DODGE	9,886	7,620	935	13,691	0	32,132
DOUGLAS	22,096	6,426	3,443	30,277	98	62,340
FARIBAULT	2,322	2,140	106	3,318	0	7,886
FILLMORE	7,849	7,464	1,933	8,985	0	26,231
FREEBORN	7,380	3,743	304	8,403	0	19,830
GOODHUE	20,639	21,724	3,887	56,661	721	103,632
GRANT	2,760	1,590	242	5,763	0	10,355
HENNEPIN	48,547	23,151	0	39,407	3,750	114,855
HOUSTON	16,365	8,881	1,785	18,256	0	45,287
HUBBARD	11,117	352	2,405	12,151	0	26,025
ISANTI	42,061	8,619	4,293	35,462	0	90,435
ITASCA	31,629	8,471	4,266	30,184	510	75,060
JACKSON	2,902	1,361	524	2,778	0	7,565
KANABEC	30,791	3,955	2,108	23,874	517	61,245
KANDIYOHI	33,995	8,551	3,458	32,346	522	78,872
KITTSOON	2,190	1,799	357	6,067	198	10,611



**TABLE 60**  
**MANUFACTURED HOME HOMESTEAD AND AGRICULTURAL CREDIT AID**  
**(MH HACA) BY COUNTY BY TYPE OF GOVERNMENTAL UNIT**  
**TAXES PAYABLE 1999**

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWN</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
KOOCHICING	10,781	2,292	17	12,165	0	25,255
LAC QUI PARLE	1,228	910	209	2,665	76	5,088
LAKE	3,563	612	302	1,942	0	6,419
LAKE OF WOODS	17,900	1,027	2,685	17,786	0	39,398
LE SUEUR	13,838	4,696	1,416	17,594	0	37,544
LINCOLN	1,758	422	192	1,481	30	3,883
LYON	7,192	5,620	75	11,996	66	24,949
MCLEOD	33,414	26,354	1,733	51,328	137	112,966
MAHNOMEN	2,145	298	192	3,020	0	5,655
MARSHALL	4,431	2,518	841	8,472	341	16,603
MARTIN	6,581	5,895	407	14,110	0	26,993
MEEKER	15,652	9,554	3,187	34,851	0	63,244
MILLE LACS	23,614	5,165	2,049	34,784	0	65,612
MORRISON	22,421	6,050	2,496	22,475	86	53,528
MOWER	10,339	5,216	928	10,761	72	27,316
MURRAY	1,903	1,249	322	2,233	73	5,780
NICOLLET	22,742	15,923	857	24,056	0	63,578
NOBLES	3,579	3,149	120	6,362	90	13,300
NORMAN	2,133	1,782	141	3,389	434	7,879
OLMSTED	80,524	26,601	8,921	99,721	0	215,767
OTTER TAIL	32,219	7,497	7,533	41,077	1,198	89,524
PENNINGTON	14,792	8,216	776	17,309	2,113	43,206
PINE	38,118	5,306	5,992	40,783	0	90,199
PIPESTONE	2,634	1,168	154	3,154	0	7,110
POLK	17,924	11,099	2,228	24,178	225	55,654
POPE	5,864	575	856	7,567	495	15,357
RAMSEY	153,576	61,116	0	290,207	82,261	587,160
RED LAKE	2,610	1,082	305	2,659	0	6,656
REDWOOD	3,543	2,797	205	6,890	0	13,435
RENVILLE	5,570	5,255	667	7,627	0	19,119
RICE	25,896	15,934	1,644	45,493	649	89,616
ROCK	2,314	599	342	2,427	0	5,682
ROSEAU	23,259	4,603	3,589	52,065	1,040	84,556
ST LOUIS	90,081	33,631	5,003	71,031	546	200,292
SCOTT	43,694	10,580	3,038	54,609	228	112,149

**TABLE 60**  
**MANUFACTURED HOME HOMESTEAD AND AGRICULTURAL CREDIT AID**  
**(MH HACA) BY COUNTY BY TYPE OF GOVERNMENTAL UNIT**  
**TAXES PAYABLE 1999**

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWN</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
SHERBURNE	20,595	5,967	5,202	56,944	114	88,822
SIBLEY	6,503	4,040	600	6,964	59	18,166
STEARNS	53,869	29,668	13,250	98,580	1,322	196,689
STEELE	13,315	8,545	1,594	20,327	0	43,781
STEVENS	2,755	1,249	98	2,645	0	6,747
SWIFT	3,618	2,014	215	4,027	62	9,936
TODD	25,817	6,381	3,229	24,395	231	60,053
TRAVERSE	1,176	1,146	60	1,171	276	3,829
WABASHA	24,411	12,365	3,354	32,442	5	72,577
WADENA	12,829	2,054	1,184	10,425	3	26,495
WASECA	9,155	4,441	550	11,614	0	25,760
WASHINGTON	53,535	28,265	94	67,853	4,035	153,782
WATONWAN	4,568	3,250	72	5,418	0	13,308
WILKIN	6,282	3,835	128	9,159	0	19,404
WINONA	35,585	15,718	6,481	50,169	61	108,014
WRIGHT	83,388	69,414	7,655	172,130	4,411	336,998
YELLOW MEDICINE	3,927	2,468	395	5,604	0	12,394
STATEWIDE TOTALS	2,330,189	1,033,328	172,583	3,477,047	124,918	7,138,065