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STATE OF MINNESOTA
DEPARTMENT OF REVENUE

PROPERTY TAXES LEVIED IN MINNESOTA

1977 ASSESSMENTS
TAXES PAYABLE IN 1978

TABLE OF CONTENTS

	PAGE
FOREWORD	
I. Review of the Minnesota Property Tax System	
A. Values	3
B. Tax Levies and Mill Rates	8
II. Historical Data	
TABLE	
1. Taxable Values, Total Taxes Levied Including Special Assessments, and Statewide Average Mill Rates, 1925-1978	21
2. Real and Personal Property Tax Levies, 1940-1978	22
3. Real and Personal Property Tax Levies Including Special Assessments, by Governmental Subdivision, 1925-1978	23
4. Real and Personal Property Tax Levies Excluding Special Assessments, by Governmental Subdivision, 1961-1978	24
5. Total Special Taxing District Property Tax Levies Excluding Special Assessments, By Major Category of Special Taxing Districts, 1968-1978	25
6. Special Assessments on Real Property, 1961-1978	26
7. Market Value and Assessed Value by Property Type of Real and Personal Property, 1974-1978	27
8. Estimated Distribution of Gross and Net Tax by Property Type of Real and Personal Property, 1974-1978	28
9. Fiscal Disparity Contribution and Distribution Values and Tax Amounts, 1975-1978	29
10. Homestead, Taconite Homestead and Agricultural Credits, 1972-1978	30
11. Mobile Home Market and Assessed Values, Gross Taxes Levied, Homestead Credit and Number of Assessments and Homesteads for Taxes Payable 1973-1977	31
12. Power Company Power Line Levies, 1960-1978	32
13. Tax Increment Financing Districts Increment Values and Taxes, 1974-1978	32

TABLE	PAGE
14. Comparison of Payable 1977 and 1978 Taxable Value, Taxes Levied by Governmental Subdivision, Homestead Tax Credit, Net Tax Payable and County-Wide Average Mill Rates (by County)	
A. Taxes Levied	33
B. Taxes Levied (Continued)	36
C. Homestead Tax Credit, Agricultural Tax Credit, and Net Taxes Payable	39
D. Total Assessed Value and Average Mill Rates	42
Footnotes	45
 III. Current Year Assessed Valuation and Market Valuation Data 1977 Assessment	
15. 1977 Estimated and Limited Market Values by County	49
16. 1977 Market Value of Real and Personal Property by County	51
17. 1977 Market Value of Real and Personal Property by Use Class by County	53
18. 1977 Assessed Value of Real Property and Personal Property by Legal Class by County	
A. Agricultural Assessed Values	58
B. All Other Assessed Values	60
C. All Other Assessed Values (Continued)	62
D. Personal Property Assessed Values	64
E. Personal Property Assessed Values (Detailed)	66
F. Personal Property Assessed Values (Detailed, Cont.)	68
19. Fiscal Disparity Contribution and Distribution Valuation and Tax Difference By County, Taxes Payable 1978	70
 IV. Current Year Taxes - Payable 1978	
Part A: By Taxing District	
20. Real and Personal Property Taxes Levied by County By Taxing District, 1977 Assessment - Payable 1978	72
Explanation of Categorical Division of County, City, Town, School District, and Special Taxing District Levies by Major Purpose	85
21. County Government Tax Levies by Major Purpose, Payable 1978	90
A. General Revenue	
Indebtedness	
Road and Bridge	
Welfare	
County Building	
County and/or Regional Library	
Public Employees Retirement	

TABLE:	PAGE
21. County Government Tax Levies by Major Purpose (Cont.)	
B. Health Services	92
Community Development	
Miscellaneous	
Total County Levies Excluding Special Assessments	
County Special Assessments	
Total County Levies Including Special Assessments	
22. City Tax Levies by Major Purpose, Payable 1978	94
A. General Revenue	
Indebtedness	
Road and Bridge	
Firemen's Relief	
Public Employees Retirement	
B. Community Services and Protection	96
Miscellaneous	
Total City Levies Excluding Special Assessments	
City Special Assessments	
Total City Levies Including Special Assessments	
23. Town Tax Levies by Major Purpose, Payable 1978	98
A. General Revenue	
Indebtedness	
Road and Bridge	
Firemen's Relief	
Public Employees Retirement	
B. Community Services and Protection	100
Miscellaneous	
Total Town Levies Excluding Special Assessments	
Town Special Assessments	
Total Town Levies Including Special Assessments	
24. School District Tax Levies by Major Purpose, Payable 1978	102
Maintenance	
Transportation	
Community Service	
Capital Expenditure	
General Debt	
Area Vocational Technical Debt and Maintenance	
Total School District Levy Excluding AVTS	
Intermediate Area Vocational Technical Schools	
Debt and Maintenance	
Total School District Levy Including AVTS	
25. Special Taxing District Levies by Major Purpose, Payable 1978	105

TABLE	PAGE
Part B: By Use Classification	
26. Estimated Distribution of the <u>Gross</u> Tax Payable In 1978 by Use Class by County	112
27. Estimated Distribution of the <u>Net</u> Tax Payable In 1978 by Use Class by County	117
Part C: Miscellaneous Data by County Including Taxable Values, Mill Rates, Taxes Levied, Homestead Credit, Etc.	
28. Power Company Power Line Assessed Valuations, Mill Rates and Tax Levies: 1977 Assessment - Payable 1978	124
29. Assessed Values, Mill Rates, Total Taxes Levied, Homestead Credit Data and Net Taxes Levied by County, by City and Town Breakdown; 1977 Assessment, Taxes Payable 1978	125
30. Special Assessment of Real Property 1977 Assessment Payable 1978	130
Part D: Effective Tax Rates	
31. Assessed Value, Indicated Market Values and Effective Tax Rates of Minnesota Counties for Property Taxes Levied in 1977 Payable 1978	134
32. School District Numbers and Corresponding Name	136
33. Assessed Value, Indicated Market Value and Effective Tax Rates of Minnesota School Districts for Property Taxes Levied in 1977 Payable 1978	137
V. Mobile Home Property Tax Data	
34. Mobile Home Market and Assessed Values, Gross Taxes Levied, Homestead Credit and Number of Assessments and Homesteads for Payable 1977	148
35. Comparison of Payable 1976 and 1977 Mobile Home Assessed Values, Gross Taxes Levied, Homestead Credit and Net Taxes Payable	150

FIGURE:

1. Total Market Value of Real and Personal Property by Use Class (Distribution Chart)	48
2. Total Assessed Value of Real and Personal Property by Use Class (Distribution Chart)	56
3. Total Real and Personal Property Tax by Taxing District (Distribution Chart)	89
4. County Boundaries and County Seats (Map)	122
5. Minnesota High School Districts (Map)	132

SECTION I

Review of the Minnesota Property Tax System

A. Values

B. Levies and Mill Rates

SECTION I

REVIEW OF THE MINNESOTA PROPERTY TAX SYSTEM TAXES PAYABLE IN 1978

The following narrative section is a general description of the Minnesota property tax system for taxes payable in 1978 and the laws that prevailed at that time.

The general property tax is the major tax imposed by local governmental units and school districts. The State has not imposed a levy on property since 1966. Therefore, the entire property tax base is subject to taxation only by the local taxing districts; county governments, cities, townships, school districts, and special taxing districts. The property tax is an ad valorem tax. The amount of tax levied on a parcel of property is based upon the market value of the property, the total assessed value of property in the taxing districts having authority to levy a tax on the parcel of property, and the property tax budget requirements of the taxing districts. (See Fiscal Disparities page 17 for the method of taxation in metropolitan counties.) All real property and tangible personal property is subject to taxation unless specifically exempted by law.

A. Values

1. Exempt property:

Exempt real property includes Indian lands, public property, educational facilities, religious and charitable institutions. The property is valued every six years with the most recent assessment being made in 1974.

Effective for the 1973 and subsequent assessments, exempt property also includes the value of commercial and industrial tools, implements, machinery and equipment attached to or installed in real property for use in the business or production activity conducted thereon, excepting public utility attached machinery.

Exempt personal property includes farm livestock, farm machinery, furniture, inventories, tools and machinery of service, retail wholesale and manufacturing businesses, furnishings of rental units if the rental value is subject to the sales tax, and containers in the possession of the consumer during consumption if the sale of the commodities is subject to the sales tax. Household goods are also exempt from property taxation as are intangible properties, such as stocks, bonds and insurance policies.

2. Assessors:

As of January 1, 1968, each county must have a county assessor appointed by the Board of County Commissioners and approved by the State Commissioner of Revenue. The term of county assessor is four years. Assessors in municipalities of 30,000 or more population have the same duties and responsibilities as county assessors. The county assessor, aided by deputy assessors and local assessors, must assess all property except state-assessed property. The state is responsible for the original assessment of electric transmission and distribution systems and pipeline systems distributing water, gas, or petroleum products. All air-flight property, i.e., commercial aircraft, is assessed by the state as well as the real property of the Minneapolis - St. Paul International Airport. Minerals and unmined ore are also state-assessed.

3. Valuation of Property:

All taxable property values are listed as of January 2 of each year. At least one-fourth of all parcels of real property in a taxing district must be reassessed every year so that every parcel is assessed at least once every four years. All property is to be valued at its market value, which is its selling price in a normal open market transaction. (Prior to the 1975 assessment all real estate was supposed to be assessed every two years and personal property assessed every year. In practice, especially in counties with many parcels, real estate was rarely reassessed that often.) Before the 1972 assessment, the market value was divided by three to arrive at an "adjusted market value". The statutory classification rates, (see Number 4. Classification of Property below) were applied to the adjusted market value to determine the assessed value. With the discontinuation of adjusted market value, the total assessed values of real and personal property approximately tripled. Since the mill rate is determined by dividing the tax levy by the assessed valuation, the mill rate under the current method is approximately one-third of what it had been under the previous system. Therefore, a rate of 300 mills would be only 100 mills under the new system.

4. Classification of Property:

When property is valued, it must be classified according to the legal classification system. The various statutory classification rates are applied to the market value to determine the assessed value of property. The term "assessed" value and "taxable" value are synonymous except in the metropolitan counties. (See Tax Levies and Mill Rates, Section 10, page 17, for an explanation of the difference between assessed and taxable values due to fiscal disparities.) Real and personal property in Minnesota is classified

4. (Cont.)

as follows for the 1977 assessment, for determination of taxes payable in 1978. Mobile home property is classified for the 1977 assessment for taxes payable in 1977.

REAL PROPERTY		
Class	Description	Percent of Market Value
1	Unmined Iron Ore	50%
1a	"Low Recovery" Iron Ore	30 to 48-1/2%
1b	Severed mineral interests tax	*
3	Agricultural non-homestead	31%
3	Seasonal residential for recreational purposes:	
	a. Commercial, but not used for more than 200 days per year (example: resort) See also Class 3b, below.	31%
	b. Non-commercial (example: cabin)	31%
3	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.	33-1/3%
3b	a. Agricultural homestead	
	1st \$15,000 market value	18%
	Excess of market value over \$15,000	31%
	b. Commercial seasonal recreational residential not used for more than 200 days per year which includes a portion used as a homestead by the owner. (For the 1978 and subsequent assessment years, this property will be classified as 3a.)	18%
3c	All other homestead**	
	1st \$15,000 market value	22%
	Excess of market value over \$15,000	36%
3cc	Paraplegic veterans, homesteads of blind, and permanently and totally disabled persons.	
	1st \$28,000 market value	5%
	Excess of market value over \$28,000 agricultural	31%
	Excess of market value over \$28,000 all other	36%

20
33 1/3

REAL PROPERTY

Class	Description	Percent of Market Value
3d	Non-homestead residential. (Examples: a. Non-homestead single family dwellings duplexes, triplexes and apartments with 4 or more units that do not qualify as Title II National Housing. b. Land of Title II National Housing.)	40%
3e	Timberland.	20%
4	All other real property. (Example: a. Commercial, including parking ramps, industrial including petroleum refineries and public utility land and buildings. b. Vacant land, not used for agricultural commercial, industrial or public utility).	43%
None	Type I and II Apartments. Five or more stories (structures only) Four or less stories (structures only)	25% 33-1/3%
None	Housing for elderly or for low and moderate income families financed by direct federal loan or federally insured loan pursuant to Title II of the National Housing Act or the Minnesota Housing Act. Municipalities of 10,000 or over population (structures only) Municipalities under 10,000 population (structures only)	20% 5%
* 25¢ per acre annually (tax effective January 1, 1975). Each parcel is subject to minimum annual tax of \$2.00.		
** Townhouse property will be classified and valued as all other homestead real estate. Value will be added for each unit's share of the development's common areas.		

PERSONAL PROPERTY

Class	Description	Percent of Market Value
2a	Mobile Homes. Homestead. 1st \$15,000 market value Excess of market value over \$15,000 Non-Homestead.	25% 40% 40%

PERSONAL PROPERTY

<u>Class</u>	<u>Description</u>	<u>Percent of Market Value</u>
3	Structures on leased public lands in rural areas.	31%
3	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.	33-1/3%
3	Leased agricultural real estate of exempt land. (M.S. 272.01, Subd.2)	31%
3f	Owner occupied residences on leased public or railroad lands.	***
4	Structures on leased public lands in urban areas.	43%
4	Structures on railroad operating right-of-ways.	43%
4	Leased all other (non-agricultural) real estate of exempt land. (M.S. 272.01, Subd.2).	43%
4	Systems of electric, gas and water utilities.	43%
4	Billboards, advertising signs and devices.	43%

END OF CLASSIFICATION OF LAW

There will be no assessment of the former classes of property listed below:

- 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.

*** Buildings receive the classification rate as if they were homestead real property within the scope of Class 3b, 3c or 3cc, whichever is applicable.

5. Market Value Increase Limitation:

The annual market value increase for any property for the 1975 and subsequent assessments is limited to 10% or one-fourth of the total amount of increase from the previous year, whichever is greater. Increases of 10% or less are added in one year; increases of 10% to 40% are added 10% per year until full value is reached; if the increase is over 40%, it is added in four equal increments over the four year cycle. This limited market value is the base to which the property classification assessment percentages referred to in 4. above are applied to arrive at the assessed value.

6. Review and Equalization:

The work of the assessor is subject to administrative review and equalization at three levels: The local Board of Review, the County Board of Equalization and the State Board of Equalization. It is the duty of these boards to equalize property assessments within each class and within each taxing district.

B. Tax Levies and Mill Rates

1. The Property Tax Budget Levy:

Each local taxing district determines the amount of money needed to fund their various operations in the coming year. The total amount of this money is commonly referred to as a "budget". Finances for the budget originate from a variety of sources including, among others, state and federal aids, parking meters, fines, municipal liquor stores, licenses, permits, local sales taxes, and property taxes. The property tax budget levy is only one constituent of the entire operating budget required by the taxing district.

2. Levy Limitations:

The 1971 Legislature enacted a law (amended most recently in 1978) which imposed limitations upon the revenue raised by means of property tax levies. There are two basic overall levy limitation laws; one pertains to local governments and the other pertains to school districts. Since these laws are completely independent of one another, each will be discussed separately.

a. Local Government Levy Limitations:

All cities of 2,500 population or more, towns with statutory city powers of 2,500 population or more, and county governments are subject to an overall local government levy limitation. Basically, it

2. a. (Cont.)

limits the local districts to a 6% increase in the levy limit base over the levy limit base in the previous levy year. Provisions are made in the law which allow the limitations to be increased or adjusted to reflect increases in population, boundary changes, transfers of functions or services from one governmental subdivision to another, or the will of the voters of the governmental subdivision by way of a direct referendum on a levy increase.

In 1977 or 1978, a governmental subdivision other than a city of the first class or a county containing a city of the first class which, in the preceding levy year, levied within 98% of its levy limitation, could increase its levy limitation by an amount not to exceed 10% of the levy limit base by passing a resolution proposing the increase, publishing the resolution for four successive weeks, holding a public hearing on the proposed increase and then passing a resolution adopting the increase in its levy limitation. The increase was subject to a reverse referendum if a petition opposing the increase contained at least the minimum number of signatures and was submitted within 30 days of the publication of the resolution adopting the increase in the levy limitation. A resolution adopting a levy limit increase that went unopposed or which was approved by the voters at a referendum held prior to October 1 was effective for that same levy year and provided a permanent levy limit base adjustment for future levy years.

Beginning with levy year 1977, a city or town whose levy limit base per capita is less than 80% of the average levy limit base per capita for the cities and towns in the same county may apply to the Levy Limitations Review Board to have their levy limit base per capita raised to 80% of the average for their particular county.

Finally, a governmental subdivision may apply to the Levy Limitations Review Board for a levy limit base increase for:

(a) the amount of surplus funds expended for nonspecial levy purposes in calendar year 1971, (b) the cost of financing new services mandated by changes in state law, provided that the new services cannot be financed by special levies or special assessments and (c) the increased general operating costs of new or expanded services resulting from annexations, consolidations or incorporations since 1970.

This overall levy limitation is in addition to specific charter, special law, and statutory levy limitations. If the overall limitation is more restrictive than the specific limitations, the overall limitation prevails. If the specific limitations are more restrictive than the overall limitation, the specific limitations prevail.

2. a. (cont.)

All ad valorem tax levies are subject to the governmental subdivision's overall levy limitation except for "special levies". The "special levies" authorized outside the overall levy limitations are numerous and detailed, but in brief, they include the following levies to pay:

(1) For the increased costs of court judgments and out of court settlements on any tort action, including the premium costs of liability insurance (but excluding coverage for Workmen's Compensation claims);

(2) For the increased cost of compliance with written lawful orders initially issued prior to January 1, 1977, by the State of Minnesota, or the United States, or any agency or subdivision thereof, or with stipulation agreements in lieu of such lawful orders signed before January 1, 1977. This special levy also includes the cost of complying with permits or applications for permits for treatment works or disposal systems for pollution abatement in lieu of lawful orders which were initially signed before January 1, 1977;

(3) For matching fund programs or projects with the state or federal government to the extent of the increase in levy for the required local share over the amount levied for the program or project in levy year 1970, taxes payable in 1971. Includes the increased local share for the delivery or purchase of social services and social services administration, but excludes public assistance administration. In determining the special levy, the governmental subdivision may include levies in anticipation of state or federal grants, levies to reimburse expenditures already made for local shares, as well as current levy year requirements;

(4) For the unreimbursed costs of public assistance aids. Does not include the costs of public assistance administration;

(5) For bonded indebtedness, including the entire levy amount required to make the bond principal and interest payments due in the forthcoming budget year. A municipality may also claim a special levy for the amount needed to reimburse liquor store revenues used to pay the principal and interest due on municipal liquor store bonds in the calendar year immediately preceding the current levy year. Other bond-like payments that qualify as a special levy are the levies to fund the payments made to the Minnesota State Armory Building Commission to the extent that such payments are for the purpose of retiring the principal and interest on armory construction bonds. Similarly, a levy to fund the payments made to another political subdivision of the State of Minnesota is a special levy to the extent that such payments are used to retire the principal and interest on bonds or certificates of indebtedness of the type that qualify for a special levy;

(6) For the cost of principal and interest on certain types of certificates of indebtedness. These are primarily equipment certificates of indebtedness such as those authorized for statutory cities by Minnesota Statutes, Section 412.301;

(7) For decreasing non-tax revenues to reimburse a governmental subdivision for the decrease in revenues from municipal liquor stores, public service enterprises (for example: water utilities), licenses, permits, fines and forfeits. "Fines and forfeits" refers to the net collections of a municipal court in 1971 (revenues minus expenditures) and a city's share of county court fines after 1971;

(8) For a decreased mobile home tax distribution, to the extent that the governmental subdivision's portion of the ad valorem tax on mobile homes in the current levy year is less than the distribution of the mobile home tax aid to the governmental subdivision in calendar year 1971;

(9) For those governmental subdivisions which experienced a county auditor's error of omission or an error of omission in the levy certified to the county auditor in levy year 1971 or thereafter;

(10) For the increased costs of municipal services resulting from annexations, consolidations or incorporations ordered by the Minnesota Municipal Board after 1970. The amount of such increased costs must be the costs as estimated by the Minnesota Municipal Board and contained in a Municipal Board order. The total special levy may not exceed 50% of the governmental unit's levy limit base. This amount may be levied in one year or prorated over two or three years, depending on the Municipal Board's order;

(11) For the increased costs of providing municipal services to new private industrial and nonresidential commercial developments. One part of the special levy is for site preparation, such as sewers, water lines, streets, street lighting and traffic signals for the development site. One year's expenditures for each site to be paid by non-bonded indebtedness property tax levies may be claimed as a special levy. The other part of the special levy (applicable only to cities and towns) is tied to the increase in the assessed value of new industrial and commercial property. For each development, the current assessed value is compared to the latest assessed value prior to the issuance of the basic construction permit (the oldest one issued within the three calendar years preceding the current levy year). The sum of these differences for all eligible developments is multiplied times the ratio of the city or town's levy limitation for the current levy year to its total assessed value for the current levy year in order to determine the special levy. The developments used must all be taxable, nonresidential properties and their assessed values for the purpose of this special levy include both land and buildings;

(12) For the amount required to recover a loss in tax receipts due to abatement or court action in the year preceding the current levy year. Limited to the ratio of nonspecial levies to total levies for the year preceding the current levy year multiplied times the loss in tax receipts. The special levy portion may be claimed under other special levy categories. County governments are not authorized to claim this special levy;

(13) For the amounts required by law to reduce the unfunded accrued liability (deficit) of public pension funds, including interest on the deficit, to the extent of the increase over 106% of the amount levied for that purpose in levy year 1976, payable in 1977;

(14) For the cost of establishing and administering an employer commuter van program in accordance with Minnesota Statutes, Section 174-27. Limited to 0-1 mill for establishment and 0.01 mill for administration;

(15) For the cost of shade tree disease control programs operating under Minnesota Statutes, Section 18.023. Includes the cost of sanitation, reforestation, equipment and foresters. The special levy is reduced by the unspent balance of the similar levy for 1977 payable 1978 and the amount of anticipated state or federal grants, and does not include the cost of equipment purchased through the issuance of bonds or certificates of indebtedness;

Except for these "special levies", all levies in excess of a governmental subdivision's overall levy limitation are subject to a 33% penalty, which is deductible from the governmental subdivision's Local Government Aid payments.

b. School District Levy Limitations:

The major levy limitation for school districts limits the school maintenance levy. The chief maintenance expenditures are for instruction, administration and the operation and upkeep of school buildings.

All districts (excluding the three post-secondary school districts) have a basic maintenance levy limitation equal to 28 mills times the adjusted assessed valuation of the district for the preceding year less the maintenance attached machinery aid for the 1978-79 school year. This adjusted assessed valuation is the taxable valuation adjusted by the state for variations in property assessment levels and other adjustments specified by Statutes. This adjusted assessed valuation is also known as the EARC value.

The foundation aid formula guarantees a certain level of support for each pupil unit from state and local efforts. The local effort is the basic maintenance levy limitation. The state effort is the

b. (cont.)

formula allowance per pupil unit times the pupil units of the district less the local effort. The foundation aid formula allowance per pupil unit is \$1,095 for school year 1978-79, which relates to taxes payable in 1978.

Approximately 40% of the districts have an excess maintenance levy limitation based upon maintenance costs in 1970-71. The amount needed to pay unemployment insurance costs is another portion of the maintenance levy.

If a district's school board needs additional operating revenues, a referendum election may be held to raise the district's maintenance levy limitation. If approved, a continuing annual levy is authorized. It may be subsequently repealed by a referendum election called for that purpose.

In addition to the maintenance levy, school districts are allowed to levy amounts necessary to pay debt service obligations for bonded indebtedness and state loans.

The basic transportation levy limitation is 1 mill times the prior year's EARC value of the district. Districts are also allowed to levy for hazardous transportation costs and the additional amount needed for school bus purchases.

Eighty-five percent of the districts have a basic capital expenditure levy limitation equal to \$75 times the pupil units of the district. For districts with low value (approximately 5% of the districts), the basic capital expenditure limitation is limited to 10 mills times the prior year's EARC value of the district. Another 10% of the districts, in which pupil units are increasing by at least 2%, are authorized a basic capital expenditure limitation of \$80 times the pupil units of the district.

Only fifty percent of the districts have a community service levy limitation. It is limited to the previous year's community service levy limitation or \$2 times the population of the district, whichever is greater.

3. Determination of the Property Tax Levy:

The local units of government certify to the county auditor their property tax budget levy, which includes consideration for the limitations and their taxable property values. The auditor adjusts the levies to comply with specific charter and statutory limitations. Generally, however, he makes no adjustments to the overall levy limitations of the taxing districts unless specifically authorized to do so by the Commissioner of Education or the Commissioner of Revenue. In the case of school districts, the county auditor

3. (cont.)

deducts the state funded agricultural school district aid from its budget levy. This last review of the budget levies by the county auditor determines the actual dollar amounts to be levied through ad valorem property taxation.

4. Special Assessments:

Special assessments, which are also paid by property owners, involve the funding of such projects as streets, curbs, sidewalks, ditches, and storm sewers. When any of these improvements are made to a person's property, that person is considered to have benefited directly by them. Improvements of this nature have no relationship to the value of the owner's property; rather, the amount needed for the project is determined on the basis of how much each property benefits. The determination of the mill rate and the individual's taxes due (see No. 5 below) excludes the amounts needed for these types of special assessments. Any amounts for special assessments are added but enumerated separately on the property owner's tax statement. They are not considered to be a tax on property.

5. Determination of the Mill Rate and the Individual Taxes Due:

The final levy requirements of each taxing district, namely counties, cities, towns, school districts and special taxing districts, are spread against the respective taxable values to determine the mill rates required to generate the necessary revenue. Under normal circumstances, this is accomplished by dividing the property tax budget levy amount by the total taxable value. For example, if the county's levy were \$1,000,000 and the total assessed value were \$50,600,000, then the total county mill rate would be calculated as follows:

$$\$1,000,000 / \$50,600,000 = .01976 = 19.76 \text{ mills}$$

Special attention, however, needs to be given to mill rate calculations which deviate from the customary calculations.

a. Fire Protection Districts:

Township mill rates are influenced by the presence of special fire protection districts (Minnesota Statutes 1970, Section 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 assessed value of taxable real property therein is classified as homestead property and other buildings or structures. All cost of the fire protection for this special taxing district is borne by the property taxpayers located within its boundaries. The cost of the fire

5. a. (cont.)

district is reflected in a higher municipal mill rate for the concerned property. Property outside of the district does not contribute tax dollars toward this protection.

b. Rural-Urban Service Districts:

A factor to be considered in the calculation of city mill rates is the rural-urban service district. 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". (Minnesota Statutes 1974, Section 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 mill rates for taxpayers within its boundaries than for taxpayers located within the boundaries of the complementary urban service district.

6. Agricultural Aid Credit:

Effective for taxes payable in 1978 all agricultural homestead property up to 120 acres was subject to a tax reduction equal to the amount produced by applying a rate of 15 mills on the assessed value of the property. The portion of the agricultural homestead property over 120 acres, 3e timberland, non-commercial seasonal recreational residential and agricultural non-homestead properties receive a reduction equal to the amount produced by applying a rate of 10 mills on the assessed value of the property.

7. Homestead Property Tax Relief Credit:

Effective for taxes payable in 1978, homestead credit is computed on 45% of the gross tax of owner-occupied (homestead) property to a maximum of \$325.00 per year. The reduction on agricultural homesteads applies to the gross tax less agricultural credit and is limited to the 120 acres of land contiguous to the dwelling. Homestead mobile homes are also eligible for the homestead credit. The amount of homestead credit granted is paid by the state directly to the local taxing districts.

For taxes payable in 1978, an additional 48.9% or 56.7% (depending upon the iron ore value of the assessment district or the presence of taconite mines, plants or electric generating facilities) taconite homestead credit up to a maximum reduction of \$283 or \$331, respectively, is extended to homesteads located in certain iron range areas.

7. (cont.)

This taconite homestead credit is deducted before the 45% homestead credit is calculated. The taconite homestead credit is paid by the state from a portion of the taconite production tax receipts.

8. Mobile Homes:

Mobile home taxation adheres to the traits of more than one type of tax. The term "hybrid" might be a way of describing its characteristics. A mobile home, or trailer house, is not taxed as a motor vehicle even though it has the ability to be easily moved. Although mobile homes are classified as Class 2a personal property, they are able to qualify for property tax relief credits in a manner similar to real property. To become eligible for homestead credit property tax relief, the mobile home must be owner-occupied just as real property must be owner-occupied to receive the credit. Homesteaded mobile homes receive the same assessment ratios as homesteaded real estate, which for the 1977 assessment year were 25% of the first \$15,000 market value and 40% of the excess over \$15,000 market value.

Mobile homes are assessed every year as other personal property but the taxes on Class 2a are due in full on or before August 31 of that same year. The valuation of mobile home property is not included in the calculations which establish the mill rates used to determine taxes on other real and personal property values. The mill rate applicable to mobile home values is the mill rate which was established and was employed on other real and personal property in that same year.

The 1976 and 1977 valuations and resulting taxes associated with mobile homes are shown on Tables 34 and 35.

9. Tax Increment Financing:

The mechanism of tax increment financing provides a growing tax base to finance renewal or renovation projects. There are three main types of tax increment financing allowable under Minnesota law: (1) Housing and Redevelopment Authority projects, (2) Municipal Industrial Development projects and (3) Development Districts.

Although these three types of tax increment financing have particular distinguishing characteristics, they all function on the same basis. The original value of the project area, before renewal, is used when calculating the mill rate. The tax levies are spread against the full value of the project area. Revenue obtained from the difference between the original and full values of the concerned property is distributed to the appropriate authority to finance the renewal project debt. As the value of the property increases, so will this "tax increment". The increment values and taxes are shown by county on page 45.

9. (cont.)

For example, a district had an original value of \$500,000. The full value of the property, however, increased to \$750,000. The county auditor uses only the original value of \$500,000, when determining mill rates. The difference between the two values, \$250,000 is the "tax increment value". This \$250,000 value times the total local rate equals the tax increment amount which the county auditor distributes to the affected tax increment district.

10. Fiscal Disparities:

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

Forty percent of the increase in commercial-industrial (including public utility) assessed valuation in each assessment district since 1971 is contributed to an area-wide tax base. Using the factors of population and real property market value, a per capita distribution index is calculated. This index is employed in determining what proportion of the assessed value in the area-wide tax base shall be distributed back to each assessment district. The original assessed value less the contribution value equals the local taxable value used to determine local mill rates.

A taxing district's budget levy is reduced by the levy amount it is permitted to spread on the area tax base. Its area levy amount is its distribution assessed value multiplied by its prior year mill rate. The reduced budget levy divided by the taxing district's local taxable value (assessed value less contribution assessed value) equals its levy mill rate. The local mill rate times the assessed value less contribution value is equal to the local portion of each district's property tax budget levy; whereas, the prior year local mill rate times the distribution value is equal to the area-wide portion. Each metropolitan county auditor certifies to the administrative auditor the area-wide portions of the levy for each district located within his county. The administrative auditor then computes an area-wide mill rate by dividing the total of the area-wide levies by the total area-wide tax base.

A calculated proportion of the assessed value of each commercial-industrial parcel of property receives the area-wide mill rate; the remaining value receives the local mill 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.

10. (cont.)

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 mill rate was larger or smaller than the local mill rate and whether the contribution value was larger or smaller than the distribution value.

11. Payment of the Tax:

The resultant extensions of taxes due are submitted to the county treasurer for collection. Statements containing the assessor's determination of market value and the amount of tax due after homestead credit and agricultural credit where applicable are sent to each taxpayer. Property taxes may be paid to the county treasurer in two equal installments. One-half of the personal property tax must be paid by February 28, and the other half by June 30. Payment of one-half of the real estate tax is due by May 31, with the remainder due by October 31. The tax on mobile homes is due in full on August 31.

12. Property Tax Penalties:

a. Personal Property:

All unpaid personal property taxes where the amount is \$10 or less are deemed delinquent on March 1 in the year they become due, and thereupon a penalty of eight percent shall attach and be charged upon all such taxes. When the amount of such tax exceeds the sum of \$10, the first half becomes delinquent if not paid prior to March 1 and thereupon a penalty of eight percent shall attach on the unpaid first half. The second half of tax in excess of \$10 shall become delinquent if not paid prior to July 1 and thereupon a penalty of eight percent shall attach on such unpaid second half. The provision does not apply to Class 2a mobile home property.

b. Real Estate:

On June 1 of each year, with respect to property actually occupied and used as a homestead by the owner of the property, a penalty of three percent shall accrue and thereafter be a charge upon all unpaid current real estate taxes, and a penalty of seven percent on non-homestead property. Thereafter, for both homestead and non-homestead property, on the first day of each month, up to and including November 1 following, an additional penalty of one percent for each month shall accrue and be charged on all such unpaid taxes. When the taxes against any tract or lot exceed \$10, one-half thereof may be paid prior to June 1; and if so paid, no penalty shall attach; the remaining one-half shall be paid at any time prior to November 1 following, without penalty; but, if not so paid, then a penalty of eight percent shall accrue thereon for homestead property and a penalty of twelve percent on non-homestead property.

12. b. (cont.)

If the real estate taxes have not been paid by the first Monday in the following January, an additional two percent is charged on the delinquent amount; thereby increasing the total percentage rate of the penalty to ten percent for homestead property and fourteen percent for non-homestead property.

c. Mobile Home:

All unpaid taxes on mobile homes shall be deemed delinquent on September 1 in the year of assessment and thereupon a penalty of eight percent shall be imposed.

SECTION II

Historical Data

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2
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TABLE 1

TAXABLE VALUES, TOTAL TAXES LEVIED INCLUDING SPECIAL ASSESSMENTS,
AND STATEWIDE AVERAGE MILL RATES

Payable Year	Taxable Values				Average Tax Rate In Mills*	Total Taxes Levied
	Rural Land Including Structures	Urban Land Including Structures	Personal Property	Total		
1925	\$1,123,400,013	\$ 585,034,919	\$242,871,326	\$ 1,951,306,258	57.26	\$ 121,136,992
1930	1,005,674,702	709,718,458	232,259,503	1,947,652,663	63.59	133,283,850
1935	693,911,735	551,060,473	151,882,975	1,396,855,183	78.27	115,494,682
1940	662,616,101	485,305,203	173,504,673	1,321,425,977	84.63	115,806,240
1945	570,925,664	526,848,397	207,125,645	1,304,899,706	86.72	115,417,272
1950	571,619,218	642,772,757	335,838,340	1,550,230,315	126.71	201,343,601
1951	599,288,918	674,154,435	343,906,232	1,617,349,585	126.77	210,444,091
1952	590,717,621	710,025,487	381,864,210	1,682,607,318	133.40	230,418,543
1953	613,659,488	776,792,962	398,022,634	1,788,475,084	133.73	246,029,875
1954	603,604,327	809,180,612	398,250,623	1,811,035,562	143.52	268,451,507
1955	476,243,425	1,001,858,296	403,024,109	1,881,125,830	144.60	281,674,137
1956	478,143,055	1,030,894,893	409,478,982	1,918,516,930	152.55	303,962,469
1957	475,695,302	1,113,828,746	409,185,114	1,998,709,162	160.02	332,729,752
1958	478,134,758	1,140,767,939	422,374,232	2,041,276,929	175.23	372,158,036
1959	467,153,822	1,206,320,025	427,955,434	2,101,429,281	184.10	403,059,047
1960	469,369,284	1,234,766,140	423,096,471	2,127,231,895	197.18	437,737,042
1961	470,166,521	1,301,243,861	426,161,020	2,197,571,402	204.86	469,492,786
1962	472,764,956	1,333,647,300	427,606,924	2,234,019,180	217.18	508,917,467
1963	477,285,449	1,428,988,718	415,730,201	2,322,004,368	224.11	545,929,471
1964	477,527,937	1,462,641,715	396,149,678	2,336,319,330	235.22	575,431,716
1965	483,069,302	1,515,226,898	387,284,693	2,385,690,893	244.80	611,451,684
1966	486,245,805	1,553,302,220	383,554,423	2,423,102,448	254.74	646,371,729
1967	504,285,944	1,621,539,095	391,373,642	2,517,198,681	259.76	685,135,169
1968	518,995,246	1,658,855,953	171,041,247	2,348,892,446	269.85	669,657,855
1969	538,572,804	1,834,327,351	180,923,839	2,553,823,994	299.24	799,178,316

Payable Year	Taxable Values				Average Tax Rate In Mills*	Total Taxes Levied
	Homestead Real Estate(b)	Non-Homestead Real Estate	Personal Property	Total		
1970(a)	\$1,136,757,868	\$1,320,647,774	\$196,157,493	\$ 2,653,563,135	329.16	\$ 912,404,487
1971	1,387,650,140	1,498,334,437	211,823,563	3,097,808,140	335.95	1,085,163,332
1972	1,435,314,856	1,557,221,401	225,821,268	3,218,357,525	297.47	1,007,585,584
1973(c)	4,802,654,569	5,277,995,405	351,922,349	10,432,572,323	94.19	1,037,219,602
1974	5,269,918,709	5,262,897,271	375,221,681	10,908,037,661	99.15	1,136,267,789
1975	5,755,805,534	5,272,881,525	394,667,761	11,423,354,820	109.12	1,307,397,970
1976	6,647,265,816	5,753,166,101	389,608,770	12,790,040,687	101.43	1,364,549,835
1977	7,493,770,722	6,137,467,975	401,241,961	14,032,480,658	104.93	1,543,744,497
1978	7,530,961,896	6,682,802,193	418,239,441	14,632,003,530	105.16	1,612,044,585

* The statewide average rate of taxation is exclusive of special assessments.

- (a) In 1970 the column headings were revised. The revised individual real estate columns are not comparable with the previous years, however, remaining columns may be compared. Some homestead property values in excess of the amount eligible for homestead credit, in the past, have been incorrectly considered as non-homestead. Therefore, the column headed "Non-homestead Real Estate" actually contains some values that should be in the column entitled "Homestead Real Estate".
- (b) For taxes payable in 1970, 1971 and 1972, the homestead base was \$4,000. For taxes payable in 1973 thru 1976, the homestead base was \$12,000. For taxes payable in 1977, the homestead base was \$13,000. For taxes payable in 1978, the homestead base was \$15,000.
- (c) Taxes payable in 1973 were the first levies to come under the market value concept. Due to this change, the taxable values, and consequently, the average tax rate was affected. For further explanation of this concept change, see Section I, Review of the Minnesota Property Tax System, Part A, "Values" page 4.

TABLE 2

REAL AND PERSONAL PROPERTY TAXES LEVIED

Payable Year	Real Estate Levy	Personal Property Levy	Excluding Special Assessments	Average Mill Rate*	Homestead Credit **	Agricultural Credit	Net Tax Payable Excluding Special Assessments ***	Special Assessments	Total Net Tax Payable Including Special Assessments
1940	\$ 95,606,023	\$ 16,231,364	\$ 111,837,387	84.95	\$ ---	\$ ---	\$ 111,837,387	\$ 3,968,853	\$ 115,806,240
1950	151,974,367	44,457,441	196,431,808	126.71	---	---	196,431,808	4,911,793	201,343,601
1951	159,276,120	45,757,627	205,033,747	126.77	---	---	205,033,747	5,410,344	210,444,091
1952	171,797,103	52,654,943	224,452,046	133.40	---	---	224,452,046	5,966,497	230,418,543
1953	183,994,289	55,187,350	239,181,639	133.73	---	---	239,181,639	6,848,236	246,029,875
1954	200,902,601	59,016,269	259,918,870	143.52	---	---	259,918,870	8,532,637	268,451,507
1955	211,567,410	60,438,810	272,006,220	144.60	---	---	272,006,220	9,667,917	281,674,137
1956	228,332,465	64,336,967	292,669,432	152.55	---	---	292,669,432	11,293,037	303,962,469
1957	251,988,352	67,851,261	319,839,613	160.02	---	---	319,839,613	12,890,139	332,729,752
1958	282,205,133	75,481,435	357,686,568	175.23	---	---	357,687,568	14,471,468	372,158,036
1959	306,526,493	80,343,724	386,870,217	184.10	---	---	386,870,217	16,188,830	403,059,047
1960	335,521,401	83,931,663	419,453,064	197.18	---	---	419,453,064	18,283,978	437,737,042
1961	362,402,068	87,786,658	450,188,726	204.86	---	---	450,188,726	19,304,060	469,492,786
1962	391,960,561	93,218,762	485,179,323	217.18	---	---	485,179,323	23,738,144	508,917,467
1963	426,851,600	93,521,738	520,373,338	224.11	---	---	520,373,338	25,556,133	545,929,471
1964	456,162,758	93,385,542	549,548,300	235.22	---	---	549,548,300	25,883,416	575,431,716
1965	488,887,743	95,125,616	584,013,359	244.80	---	---	584,013,359	27,438,325	611,451,684
1966	519,792,386	97,457,020	617,249,406	254.74	---	---	617,249,406	29,122,323	646,371,729
1967	552,386,485	101,471,539	653,858,024	259.76	---	---	653,858,024	31,277,145	685,135,169
1968	585,677,296	48,156,240	633,833,536	269.85	78,768,510	---	555,065,026	34,374,403	589,439,429
1969	707,742,068	56,479,097	764,221,165	299.24	95,304,787	---	668,916,378	34,977,574	703,893,952
1970	806,250,044	67,210,263	873,460,307	329.16	108,054,831	---	765,405,476	38,944,180	804,349,656
1971	966,014,565	74,683,076	1,040,697,641	335.95	127,596,363	---	913,101,278	44,465,691	957,566,969
1972	886,806,076	70,567,907	957,373,983	297.47	117,085,618	---	840,288,365	50,211,600	890,499,965
1973	948,414,991	34,245,776	982,660,767	94.19	122,753,051	---	859,907,716	54,558,835	914,466,551
1974	1,043,396,304	38,088,817	1,081,485,121	99.15	189,373,196	---	892,111,925	54,782,668	946,894,593
1975	1,202,147,416	44,353,137	1,246,500,553	109.12	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	101.43	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	104.93	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	105.16	243,964,012	35,165,192	1,259,567,457	73,347,924	1,332,915,381

NOTE: Footnotes may be found on Table 4.

TABLE 3

REAL AND PERSONAL PROPERTY TAX LEVIES INCLUDING SPECIAL ASSESSMENTS
BY GOVERNMENTAL SUBDIVISION

Payable Year	State	County	City	Township	School District	Special Taxing District	Total Taxes***	Homestead Credit**	Agricultural Credit	Net Taxes
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	73,691,450	-	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
1972	-	249,348,013	223,437,490	15,599,053	504,452,892	14,748,136	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	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	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	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	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	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	243,964,012	35,165,192	1,332,915,381

NOTE: Footnotes may be found on Table 4.

TABLE 4

REAL AND PERSONAL PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS
BY GOVERNMENTAL SUBDIVISION

Payable Year	State	County	City	Township	School District	Special Taxing District	Total Taxes***	Homestead Credit**	Agricultural Credit	Net Taxes
1961	\$22,937,982	\$116,832,605	\$101,398,171	\$12,331,454	\$196,688,514	\$ -	\$ 450,188,726	\$ -	\$ -	\$ 450,188,726
1962	24,801,597	127,704,688	107,178,573	12,823,713	212,670,752	-	485,179,323	-	-	485,179,323
1963	29,754,399	134,620,140	112,346,479	13,662,405	229,989,914	-	520,373,338	-	-	520,373,338
1964	29,879,360	148,813,061	111,789,355	13,778,068	245,288,456	-	549,548,300	-	-	549,548,300
1965	27,820,383	158,381,968	116,876,321	13,523,682	267,411,005	-	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
1967	36,481,201	160,392,008	126,329,933	14,546,042	316,108,840	-	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
1969	-	188,708,475	145,815,356	12,547,539	412,367,625	4,782,170	764,221,165	95,304,787	-	668,916,378
1970	-	204,608,886	160,319,419	13,883,729	489,303,409	5,339,119	873,460,307	108,054,831	-	765,405,476
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
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
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
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
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
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
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
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

NOTE: Homestead credit became effective with taxes payable in 1968; Taconite credit became effective with taxes payable in 1970.

* Due to the elimination of the "adjusted market value" concept, the mill rate decreased to approximately one-third of the previous level. See explanation on page 4.

** Total amounts of homestead credit include the following amounts of taconite credit:

1970.....	\$1,012,094	1972.....	\$2,814,419	1974.....	\$3,250,178	1976.....	\$9,263,039	1978.....	\$9,524,963
1971.....	1,043,486	1973.....	2,617,416	1975.....	3,648,072	1977.....	9,066,923		

*** Includes Seven County Metropolitan Contribution Levy in:

1975.....	\$16,672,517	1976.....	\$20,986,439	1977.....	\$19,518,464	1978.....	\$23,075,548
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TABLE 5

TOTAL SPECIAL TAXING DISTRICT PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS
BY MAJOR CATEGORY OF SPECIAL TAXING DISTRICT
TAXES PAYABLE 1968 - 1978

Payable Year	County Park District	Hospital District	Housing And Redevelopment Authority	Metropolitan Airport Commission	Metropolitan Council	Mosquito Control
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

Payable Year	Port Authority	Regional Development Commission	Sanitary Sewer District	Tax Increment Financing*	Transit Commission	Watershed District	Total Special Tax District
1968	\$ 787,803	\$ -	\$ 53,581	\$ -	\$ -	\$ 163,277	\$ 4,397,216
1969	930,270	-	55,810	-	-	256,634	4,782,170
1970	1,174,315	-	57,223	-	-	351,135	5,339,119
1971	1,124,792	-	79,751	-	-	367,503	5,968,779
1972	1,540,568	-	226,175	-	6,216,282	454,045	14,748,136
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	21,840,143
1975	1,458,633	361,506	279,225	2,689,574	20,467,259	770,626	37,255,023
1976	1,583,351	693,347	316,296	3,181,516	13,222,498	1,149,924	31,014,581
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

* See explanation of tax increment financing on page 16.

TABLE 6

SPECIAL ASSESSMENTS ON REAL PROPERTY*
TAXES PAYABLE 1961 - 1978

Payable Year	County	City	Township	School District**	Special Taxing District***	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

* Special Assessments are charges made to specific real estate parcels for improvements which do not benefit the entire taxing district. Special Assessments are not included in the taxing districts levy when mill rates are determined.

** 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. Because of their treatment, these taxes were not included in calculating the average county mill rate, the statewide average mill rate, nor were they given homestead credit for the years in which homestead credit was paid.

*** 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

MARKET VALUE AND ASSESSED VALUE BY PROPERTY TYPE OF REAL AND PERSONAL PROPERTY

TAXES PAYABLE 1974 - 1978

Taxes Payable	Agricultural				Non-Agricultural			
	Farm	Timber	Seas. Rec Residential	Total	Residential	Apartments	Vacant Land	Seas. Rec Commercial
<u>MARKET VALUES</u>								
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
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
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
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
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
<u>ASSESSED VALUES</u>								
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
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
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
1977	2,491,406,074	1,970,377	234,839,489	2,728,215,940	6,618,943,694	749,177,879	163,547,740	22,077,293
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

Taxes Payable	Non-Agricultural (Continued)				Total Non-Agricultural	Total Real Property	Total Personal Property	Total Real & Personal Property
	Commercial Land & Bldgs.	Industrial Land & Bldgs.	Public Utility	Other*				
<u>MARKET VALUES</u>								
1974	\$3,812,828,490	\$1,546,403,719	\$1,163,984,436	\$138,078,075	\$23,802,446,091	\$30,645,545,989	\$881,433,388	\$31,526,979,377
1975	4,016,884,818	1,612,960,413	1,310,873,142	104,566,825	25,049,544,827	32,021,976,728	927,230,681	32,949,207,409
1976	4,292,864,095	1,828,889,510	1,391,155,581	87,832,937	27,928,388,330	35,763,309,386	915,329,883	36,678,639,269
1977	4,534,765,128	1,937,023,729	1,477,905,415	88,328,829	30,628,828,195	39,401,919,529	946,713,401	40,348,632,930
1978	4,861,545,171	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
<u>ASSESSED VALUES</u>								
1974	\$1,639,516,251	\$ 664,953,599	\$ 414,541,241	\$ 65,151,291	\$ 8,430,070,335	\$10,533,319,965	\$374,755,614	\$10,908,075,579
1975	1,727,221,024	693,572,978	468,487,509	48,510,908	8,883,548,178	11,028,849,707	393,777,244	11,422,626,951
1976	1,844,809,814	786,422,492	496,058,541	41,554,265	9,969,408,327	12,400,377,422	388,145,792	12,788,523,214
1977	1,949,145,114	832,920,204	525,738,553	41,676,803	10,903,227,280	13,631,443,220	401,396,204	14,032,839,424
1978	2,090,717,230	873,111,179	589,300,208	40,196,673	11,281,563,320	14,214,797,070	417,352,695	14,632,149,765

* Taxes Payable	MARKET VALUES			ASSESSED VALUES		
	Minerals	Parking Ramps	Refineries	Minerals	Parking Ramps	Refineries
1974	\$116,887,846	\$10,681,250	\$10,508,979	\$58,443,923	\$3,204,375	\$3,502,993
1975	93,438,975	11,127,850		45,172,553	3,338,355	
1976	76,430,587	11,402,350		37,490,885	4,063,380	
1977	77,202,479	11,126,350		37,671,317	4,005,486	
1978	82,424,268			40,196,673		

ESTIMATED DISTRIBUTION OF GROSS AND NET TAX BY PROPERTY TYPE OF REAL AND PERSONAL PROPERTY

TAXES PAYABLE 1974 - 1978

Taxes Payable	Agricultural				NonAgricultural			
	Farm	Timber	Seasonal Recreational Residential	Total	Residential	Apartments	Vacant Land	Seasonal Recreational Commercial
<u>ESTIMATED DISTRIBUTION OF GROSS TAX</u>								
1974	\$ 136,139,231	\$ 104,456	\$ 13,906,221	\$ 150,149,908	\$ 514,599,590	\$ 67,209,955	\$ 15,149,846	\$ 1,541,545
1975	152,838,652	121,943	16,365,393	169,325,988	598,213,675	76,568,368	15,229,388	1,762,051
1976	159,193,584	129,956	17,247,335	176,570,875	641,105,940	80,066,795	15,997,478	1,929,353
1977	211,215,865	171,459	21,851,324	233,238,648	726,165,579	85,353,721	16,949,701	2,069,716
1978	229,690,049	197,014	24,197,776	254,084,839	734,949,950	92,571,984	19,102,190	1,837,491
<u>ESTIMATED DISTRIBUTION OF NET TAX</u>								
1974	\$ 112,436,927	\$ 104,456	\$ 13,906,221	\$ 126,447,604	\$ 348,928,689	\$ 67,209,955	\$ 15,149,846	\$ 1,541,545
1975	127,209,292	121,943	16,365,393	143,696,628	417,134,470	76,568,368	15,229,388	1,762,051
1976	132,906,271	129,956	17,247,335	150,283,562	447,138,962	80,066,795	15,997,478	1,929,353
1977	155,720,362	151,758	19,502,949	175,375,069	519,966,925	85,353,721	16,949,701	2,069,716
1978	168,556,957	174,729	21,680,519	190,412,205	519,493,390	92,571,984	19,102,190	1,837,491

-28-

Taxes Payable	Non-Agricultural (Cont.)					Total Real Property	Total Personal Property	Total Real & Personal Property
	Commercial Land & Bldg.	Industrial Land & Bldg.	Public Utility	Other *	Total Non-Agricultural			
<u>ESTIMATED DISTRIBUTION OF GROSS TAX</u>								
1974	\$ 177,697,418	\$ 72,379,200	\$ 37,418,216	\$ 7,250,628	\$ 893,246,398	\$ 1,043,396,306	\$ 38,088,817	\$ 1,081,485,123
1975	206,906,182	83,271,516	44,734,866	6,137,384	1,032,823,430	1,202,149,418	44,351,136	1,246,500,554
1976	203,379,567	87,836,703	44,037,233	5,073,958	1,079,427,027	1,255,997,902	41,322,565	1,297,320,467
1977	219,176,099	93,877,074	47,759,974	4,556,568	1,195,908,432	1,429,147,080	43,298,762	1,472,445,842
1978	235,897,257	98,921,685	51,422,998	4,256,947	1,238,960,512	1,493,045,351	45,651,310	1,538,696,661
<u>ESTIMATED DISTRIBUTION OF NET TAX</u>								
1974	\$ 177,697,418	\$ 72,379,200	\$ 37,418,216	\$ 7,250,628	\$ 727,575,497	\$ 854,023,101	\$ 38,088,817	\$ 892,111,918
1975	206,906,182	83,271,516	44,734,866	6,137,384	851,744,225	995,440,853	44,351,136	1,039,791,989
1976	203,379,567	87,836,703	44,037,233	5,073,958	885,460,049	1,035,743,611	41,322,565	1,077,066,176
1977	219,176,099	93,877,074	47,759,974	4,556,568	989,709,778	1,165,094,847	43,298,762	1,208,383,609
1978	235,897,257	98,921,685	51,422,998	4,256,947	1,023,503,942	1,213,916,147	45,651,310	1,259,567,457

* Year	Minerals	Parking Ramps	Refineries
1974	\$6,530,807	\$310,215	\$409,606
1975	5,648,451	488,933	
1976	4,551,496	552,462	
1977	4,043,067	513,501	
1978	4,256,947		

TABLE 9

FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION VALUES AND TAX AMOUNTS
TAXES PAYABLE 1975 - 1978

CONTRIBUTION VALUE

<u>Taxes Payable</u>	<u>ANOKA</u>	<u>CARVER</u>	<u>DAKOTA</u>	<u>HENNEPIN</u>	<u>RAMSEY</u>	<u>SCOTT</u>	<u>WASHINGTON</u>	<u>TOTAL</u>
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
1976	19,185,888	3,138,286	25,030,443	90,380,843	35,167,639	8,712,369	6,350,931	187,966,399
1977	19,164,078	3,127,754	24,981,965	81,265,509	31,394,952	8,704,241	6,133,116	174,771,615
1978	23,049,213	3,492,015	30,634,100	92,790,564	32,197,487	10,232,247	8,257,135	200,652,761

DISTRIBUTION VALUE

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
1976	21,607,662	3,177,928	15,820,858	85,679,217	47,562,009	3,456,901	10,659,120	187,963,695
1977	20,048,704	2,985,249	15,079,352	79,135,139	44,457,723	3,291,876	9,771,007	174,769,050
1978	23,841,011	3,372,757	18,158,490	88,725,170	50,731,722	3,961,788	11,861,827	200,652,765

CONTRIBUTION TAX

1975	\$ 1,765,924	\$ 254,151	\$ 2,223,597	\$ 8,388,119	\$ 2,676,016	\$ 773,105	\$ 591,605	\$ 16,672,517
1976	2,142,102	350,383	2,794,649	10,091,021	3,926,467	972,736	709,081	20,986,439
1977	2,140,244	349,309	2,789,986	9,075,732	3,506,188	972,059	684,946	19,518,464
1978	2,650,660	401,584	3,522,921	10,670,915	3,702,711	1,177,190	949,567	23,075,548

DISTRIBUTION TAX

1975	\$ 1,653,008	\$ 276,699	\$ 1,219,802	\$ 7,485,899	\$ 4,816,176	\$ 292,407	\$ 921,892	\$ 16,665,883
1976	2,102,281	360,199	1,587,913	9,527,337	5,871,827	400,028	1,135,180	20,984,765
1977	1,947,462	337,977	1,516,143	8,795,260	5,489,048	383,907	1,048,271	19,518,068
1978	2,367,469	386,881	1,826,070	10,207,857	6,526,233	460,541	1,299,511	23,074,562

TABLE 10

HOMESTEAD, TACONITE HOMESTEAD AND AGRICULTURAL CREDITS

TAXES PAYABLE 1972 - 1978

HOMESTEAD CREDIT

Taxes Payable	Homestead Credit Amount	Number of Homesteads		
		Less Than Maximum	Maximum*	Total Number Receiving
1972	\$114,271,199	768,053	107,205	875,258
1973	120,135,635	762,361	124,700	887,061
1974	186,123,018	653,018	246,163	899,181

Taxes Payable	Homestead Credit Amount	Number of Homesteads						Total Number Receiving
		Agricultural Homesteads			Non-Agricultural Homesteads			
		Up To \$175	\$175 - 325	\$325 Maximum	Up To \$175	\$175 - 325	\$325 Maximum	
1975	\$203,060,500	71,407	35,253	35,446	256,256	226,093	293,918	915,373
1976	210,991,252	79,285	36,038	34,035	258,538	216,909	329,334	954,139
1977	225,495,743	69,880	34,283	44,561	241,545	191,450	390,580	972,299
1978	234,439,049	70,841	32,780	47,202	237,662	186,307	424,323	999,115

* In 1974 the maximum homestead credit aid was raised from \$250 to \$325.

TACONITE HOMESTEAD CREDIT

Taxes Payable	Taconite Credit Amount	Total Number Receiving
1972	\$2,814,419	-
1973	2,617,416	-
1974	3,250,178	46,753
1975	3,648,072	51,504
1976	9,263,039	53,828
1977	9,066,923	55,951
1978	9,524,963	59,919

AGRICULTURAL AID CREDIT

	8.3 Mills	10 Mills	12 Mills	15 Mills	Total
1972	\$15,835,270	NA	NA	NA	\$15,835,270
1973	17,290,962	NA	NA	NA	17,290,962
1974	17,474,166	NA	NA	NA	17,474,166
1975	17,734,408	NA	NA	NA	17,734,408
1976	NA	\$14,554,846	\$11,715,771	NA	26,270,617
1977	NA	16,226,600	13,272,967	NA	29,499,567
1978	NA	17,685,660	NA	\$17,479,532	35,165,192

NA - Not Applicable

TABLE 11

MOBILE HOME MARKET AND ASSESSED VALUES, GROSS TAXES LEVIED,
HOMESTEAD CREDIT AND NUMBER OF ASSESSMENTS AND HOMESTEADS FOR
TAXES PAYABLE 1973 - 1977

Payable Year	Number of Assessments	Market Value	ASSESSED VALUE		
			Homestead	Non-Homestead	Total
1973	49,694	\$201,131,839	\$42,243,202	\$11,110,651	\$53,353,853
1974	55,483	234,878,671	50,458,488	13,329,792	63,788,280
1975	59,595	260,066,869	57,141,869	14,822,226	71,964,095
1976	62,923	286,258,516	61,970,123	16,262,831	78,232,954
1977	66,333	320,912,488	69,102,870	17,929,149	87,032,019

Payable Year	GROSS TAXES LEVIED						HOMESTEAD CREDIT		Total Net Tax Payable
	County	City	Town	School District	Special District	Total	Number of Homesteads	Homestead Credit *	
1973	\$1,395,056	\$600,130	\$140,690	\$2,828,414	\$36,797	\$5,001,087	37,608	\$1,214,168	\$3,786,919
1974	1,714,153	768,970	171,419	3,492,699	56,972	6,204,213	41,753	2,208,482	3,995,731
1975	2,127,749	938,552	216,827	4,294,263	94,154	7,671,545	44,296	2,751,714	4,919,831
1976	2,201,936	1,025,317	254,459	4,495,075	82,202	8,058,989	47,270	2,959,788	5,099,201
1977	2,387,357	1,193,232	267,708	4,996,430	102,853	8,947,580	50,033	3,294,197	5,653,383

* Homestead Credit includes the following Taconite Credit:

1973 - \$ 56,493	1976 - \$345,957
1974 - \$ 73,844	1977 - \$366,420
1975 - \$101,057	

TABLE 12

POWER COMPANY POWER LINE LEVIES

PAYABLE YEARS 1960 - 1978

Payable Year	POWER LINES	
	Transmission	Distribution
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	6,289,884	224,956
1977	7,085,989	475,149
1978	9,192,243	406,432

TABLE 13

TAX INCREMENT FINANCING DISTRICTS

INCREMENT VALUES AND TAXES

TAXES PAYABLE 1974 - 1978

Taxes Payable	Number of Cities	Total Assessed Value of Cities	Increment Value	Percent Of In- crement Value To Total Value	Increment Tax
1974	4	\$1,495,744,646	\$ 3,634,483	.243%	\$ 437,085
1975	10	2,485,445,784	20,036,557	.806	2,689,574
1976	21	3,386,292,474	26,220,175	.774	3,181,516
1977	29	3,852,929,963	32,127,149	.834	3,939,863
1978	42	4,933,144,413	43,380,473	.879	5,306,640

TABLE 14 PART A

COMPARISON BY COUNTY OF PAYABLE 1977 AND 1978 TAXES LEVIED BY GOVERNMENTAL SUBDIVISION,
 HOMESTEAD TAX CREDIT, AGRICULTURAL TAX CREDIT, NET TAX PAYABLE, TOTAL ASSESSED VALUE AND AVERAGE MILL RATES

	Taxes Levied								
	County			City			Township		
	1977	1978	Per Cent Change	1977	1978	Per Cent Change	1977	1978	Per Cent Change
Aitkin	\$ 1,010,756	\$ 1,136,180	12.41%	\$ 180,208	\$ 148,929	- 17.36%	\$ 212,238	\$ 262,520	23.69%
Anoka	12,881,386	14,205,684	14.73	8,798,288	9,154,534	4.05	153,700	185,332	20.58
Becker	1,713,634	1,916,708	11.85	395,552	429,955	8.70	309,175	344,454	11.41
Beltrami	1,744,887	1,934,767	10.88	580,993	548,121	- 5.66	147,427	170,588	15.71
Benton	1,327,418	1,328,349	.07	808,315	973,782	20.47	125,465	130,316	3.87
Big Stone	925,881	918,433	- .80	437,113	516,069	18.06	81,705	82,803	1.34
Blue Earth	4,402,133	4,945,284	12.34	4,373,285	4,380,582	.17	336,670	340,705	1.20
Brown	2,148,434	2,428,559	13.04	1,444,243	1,501,220	3.94	166,989	181,247	8.54
Carlton	2,543,005	3,024,702	18.94	1,168,667	1,166,740	- .16	272,183	286,440	5.24
Carver	3,403,556	3,638,433	6.90	1,231,931	1,364,688	10.78	203,804	207,768	1.95
Cass	2,215,447	2,447,030	10.45	269,773	353,135	30.90	334,682	378,622	13.13
Chippewa	1,370,420	1,760,097	28.43	722,394	733,658	1.56	272,219	288,681	6.05
Chisago	1,780,920	2,043,628	14.75	588,803	633,899	7.66	305,989	334,556	9.34
Clay	2,648,423	2,815,456	6.31	2,045,373	2,077,601	1.58	232,388	280,672	20.78
Clearwater	715,669	817,101	14.17	99,249	112,128	12.98	84,924	90,994	7.15
Cook	521,254	676,304	29.75	54,821	56,604	3.25	6,803	8,303	22.05
Cottonwood	1,341,398	1,518,829	13.23	616,955	707,146	14.62	246,121	242,658	- 1.41
Crow Wing	3,015,523	3,344,876	10.92	1,255,224	1,289,181	2.71	505,461	548,269	8.47
Dakota	11,519,140	13,141,702	14.09	11,129,545	12,175,782	9.40	200,843	206,269	2.70
Dodge	1,233,379	1,230,653	- .22	530,433	590,401	11.31	274,065	263,161	- 3.98
Douglas	1,586,383	1,848,808	16.54	871,506	824,031	- 5.45	444,599	490,997	10.44
Faribault	1,951,955	1,936,013	- .82	909,734	968,719	6.48	358,698	371,640	3.61
Fillmore	1,444,070	1,522,354	5.42	967,993	939,286	- 2.97	505,562	531,294	5.09
Freeborn	3,146,653	3,327,971	5.76	1,822,121	1,744,242	- 4.27	276,959	303,507	9.59
Goodhue	2,659,358	2,926,427	10.04	4,052,974	3,667,771	- 9.50	648,171	772,213	19.14
Grant	740,033	787,500	6.41	235,352	260,505	10.69	109,792	111,615	1.66
Hennepin	120,490,998	128,526,272	6.67	108,503,931	111,808,454	3.05	58,672	68,377	16.54
Houston	1,147,220	1,206,196	5.14	421,498	486,842	15.50	288,623	298,122	3.29
Hubbard	1,259,477	1,353,761	7.49	117,130	96,427	- 17.68	101,391	107,287	5.82
Isanti	1,462,842	1,815,959	24.14	163,376	287,636	76.06	146,556	160,298	9.38

TABLE 14 PART A

COMPARISON BY COUNTY OF PAYABLE 1977 AND 1978 TAXES LEVIED BY GOERNMENTAL SUBDIVISION,
HOMESTEAD TAX CREDIT, AGRICULTURAL TAX CREDIT, NET TAX PAYABLE, TOTAL ASSESSED VALUE AND AVERAGE MILL RATES

County	Taxes Levied								
	County			City			Township		
	1977	Per Cent 1978	Per Cent Change	1977	1978	Per Cent Change	1977	1978	Per Cent Change
Itasca	\$ 5,101,665	\$ 5,837,241	14.42%	\$ 1,878,149	\$ 2,014,075	7.24%	\$ 840,996	\$ 987,601	17.43%
Jackson	1,190,132	1,509,512	26.84	506,943	526,616	3.88	258,342	308,436	19.39
Kanabec	946,112	1,062,022	12.25	173,923	182,016	4.65	69,983	73,559	5.11
Kandiyohi	2,804,664	3,084,569	9.98	1,053,269	1,158,123	9.96	337,927	361,819	7.07
Kittson	790,178	861,895	9.08	282,874	284,458	.56	154,696	166,380	7.55
Koochiching	1,471,246	1,560,509	6.07	876,821	948,185	8.14	-0-	-0-	-- --
Lac Qui Parle	799,296	779,082	- 2.53	355,045	379,843	6.98	193,387	199,123	2.97
Lake	1,246,129	1,271,970	2.07	392,720	467,628	19.07	166,060	187,183	12.72
Lake of the Woods	436,034	433,505	- .58	28,606	42,129	47.27	-0-	73,929	-- --
LeSueur	2,145,709	2,289,756	6.71	916,189	927,716	1.26	169,094	159,269	- 5.81
Lincoln	673,659	709,258	5.28	219,548	233,411	6.31	133,389	144,399	8.25
Lyon	1,606,093	1,774,308	10.47	1,219,636	1,184,162	- 2.91	157,368	169,433	7.67
McLeod	2,038,785	2,321,670	13.88	1,329,152	1,518,630	14.26	154,030	182,720	18.63
Mahnomen	526,662	633,291	20.25	68,555	71,515	4.32	70,764	88,894	25.62
Marshall	948,878	1,014,706	6.94	229,206	253,954	10.80	238,704	271,061	13.56
Martin	2,090,298	2,271,247	8.66	1,378,913	1,448,401	5.04	273,510	277,074	1.30
Meeker	1,499,649	1,594,479	6.32	606,117	677,894	11.84	404,628	415,819	2.77
Mille Lacs	951,656	1,160,740	21.97	336,231	362,244	7.74	127,772	137,070	7.28
Morrison	2,062,342	2,199,575	6.65	573,786	530,109	- 7.61	331,324	349,878	5.60
Mower	3,222,235	3,490,652	8.33	2,712,869	2,884,710	6.33	378,170	386,309	2.15
Murray	921,676	1,171,169	27.07	330,682	359,278	8.65	241,252	252,742	4.76
Nicollet	1,603,795	1,732,451	8.02	922,677	1,050,320	13.83	174,157	179,175	2.88
Nobles	2,059,445	2,360,959	14.64	1,041,778	1,232,222	18.28	248,681	257,353	3.49
Norman	1,087,415	1,198,721	10.24	217,647	289,177	32.87	115,086	130,593	13.47
Olmsted	7,099,858	7,498,034	5.61	5,878,846	5,880,962	.04	552,947	593,415	7.32
Otter Tail	2,884,530	3,339,244	15.76	1,906,158	1,822,883	- 4.37	671,892	846,977	26.06
Pennington	950,407	946,492	- .41	509,766	569,520	11.72	83,672	87,439	4.50
Pine	1,679,129	1,805,149	7.51	301,886	303,958	.69	190,314	211,438	11.10
Pipestone	974,075	1,107,387	13.69	362,458	379,926	4.82	112,840	129,597	14.85
Polk	2,498,186	2,660,364	6.49	1,730,008	1,684,651	- 2.62	479,691	566,384	18.07

TABLE 14 PART A

COMPARISON BY COUNTY OF PAYABLE 1977 AND 1978 TAXES LEVIED BY GOVERNMENTAL SUBDIVISION,
 HOMESTEAD TAX CREDIT, AGRICULTURAL TAX CREDIT, NET TAX PAYABLE, TOTAL ASSESSED VALUE AND AVERAGE MILL RATES

County	Taxes Levied								
	County			City			Township		
	1977	1978	Per Cent Change	1977	1978	Per Cent Change	1977	1978	Per Cent Change
Pope	\$ 670,210	\$ 758,168	13.12%	\$ 288,312	\$ 381,988	32.49%	\$ 153,809	\$ 177,526	15.42%
Ramsey	51,614,217	52,844,781	2.38	39,712,022	40,319,473	1.53	95,755	119,137	24.42
Red Lake	458,013	509,575	11.26	181,376	195,246	7.65	61,304	66,829	9.01
Redwood	1,565,034	1,789,976	14.37	726,225	756,595	4.18	265,862	290,373	9.22
Renville	1,580,795	1,573,244	- .48	577,597	626,276	8.43	308,879	305,948	- .95
Rice	3,001,527	3,342,607	11.36	1,992,121	2,168,202	8.84	269,574	309,578	14.84
Rock	882,587	993,662	12.59	341,717	379,564	11.08	160,113	167,159	4.40
Roseau	623,227	660,016	5.90	121,872	126,750	4.00	142,294	156,558	10.02
St. Louis	24,287,886	25,007,799	2.96	13,211,007	14,218,065	7.63	949,510	1,114,214	17.35
Scott	4,720,811	5,590,283	18.42	1,840,635	2,186,493	18.79	127,140	118,187	- 7.04
Sherburne	2,548,490	3,231,516	26.80	958,370	784,555	- 25.92	207,051	260,727	25.92
Sibley	1,306,136	1,440,549	10.29	460,891	508,029	10.23	232,903	265,543	14.01
Stearns	4,382,886	4,672,035	6.60	4,131,372	4,615,303	11.71	851,202	1,063,892	24.99
Steele	2,182,882	2,329,465	6.72	1,327,357	1,321,340	- .45	199,011	205,012	3.02
Stevens	1,030,655	1,072,655	4.08	529,595	503,633	- 4.90	99,718	105,923	6.22
Swift	1,220,359	1,300,997	6.61	472,404	476,501	.87	211,225	217,974	3.20
Todd	1,248,893	1,345,072	7.70	499,487	603,868	20.90	281,005	292,083	3.94
Traverse	562,583	628,444	11.71	177,973	223,531	25.60	74,505	88,110	18.26
Wabasha	1,382,678	1,414,969	2.34	615,863	761,990	23.73	240,528	251,754	4.67
Wadena	846,085	923,217	9.12	229,870	210,536	- 8.41	40,731	45,427	11.53
Waseca	1,759,028	1,870,700	6.35	787,839	828,176	5.12	172,206	172,506	.17
Washington	9,015,133	9,032,807	.20	5,624,285	6,293,166	11.89	431,618	499,008	15.61
Watsonwan	1,270,770	1,420,522	11.78	459,880	501,329	9.01	147,167	152,458	3.60
Wilkin	891,955	1,021,663	14.54	301,230	331,705	10.12	84,641	97,304	14.96
Winona	2,846,456	2,674,608	- 6.04	2,502,588	2,765,707	10.51	421,242	437,278	3.81
Wright	3,729,420	3,972,432	6.52	1,333,467	1,649,018	23.66	705,414	856,190	21.37
Yellow Medicine	1,160,596	1,298,168	11.85	455,440	505,739	11.04	230,720	244,402	5.93
State Wide Total	\$374,950,902	\$402,923,923	7.46%	\$262,998,033	\$273,909,562	4.15%	\$21,907,677	\$24,325,877	11.04%

TABLE 14 PART B

COMPARISON BY COUNTY OF PAYABLE 1977 AND 1978 TAXES LEVIED BY GOVERNMENTAL SUBDIVISION,
HOMESTEAD TAX CREDIT, AGRICULTURAL TAX CREDIT, NET TAX PAYABLE, TOTAL ASSESSED VALUE AND AVERAGE MILL RATES

County	Taxes Levied								
	School District			Special District***			Total* ***		
	1977	1978	Per Cent Change	1977	1978	Per Cent Change	1977	1978	Per Cent Change
Aitkin	\$ 2,250,289	\$ 2,397,898	6.56%	\$ 5,856	\$ 6,587	12.48%	\$ 3,659,347	\$ 3,952,114	8.00%
Anoka*	33,072,170	33,272,000	.60	1,663,036	1,566,461	- 5.81	58,208,824	61,034,671	4.85
Becker	3,946,345	4,305,097	9.09	35,334	39,805	12.65	6,400,040	7,036,019	9.94
Beltrami	2,521,177	2,676,222	6.15	11,880	9,632	- 18.92	5,006,364	5,339,330	6.65
Benton ***	3,012,658	3,322,405	10.28	104,140	128,937	23.81	5,377,996	5,883,789	9.40
Big Stone	1,330,445	1,351,283	1.57	12,492	12,626	1.07	2,787,636	2,881,214	3.36
Blue Earth ***	9,952,747	10,207,746	2.56	213,203	403,193	89.11	19,278,038	20,277,510	5.18
Brown	4,865,285	5,252,417	7.96	25,871	31,080	20.13	8,650,822	9,394,523	8.60
Carlton	4,629,011	4,862,698	5.05	56,211	75,103	33.61	8,669,077	9,415,683	8.61
Carver*	6,887,446	7,150,960	3.83	184,645	208,605	12.98	12,260,691	12,972,038	5.80
Cass	3,392,902	3,532,540	4.12	6,094	7,544	23.79	6,218,898	6,718,871	8.04
Chippewa	2,771,915	2,975,107	7.33	8,188	8,692	6.16	5,145,136	5,766,235	12.07
Chisago	3,887,005	4,094,100	5.33	122,440	42,517	- 65.28	6,685,157	7,148,700	6.93
Clay ***	7,534,247	8,079,158	7.23	168,933	296,136	75.30	12,629,364	13,549,023	7.28
Clearwater	1,434,125	1,503,304	4.82	60,499	60,945	.74	2,394,466	2,584,472	7.94
Cook	489,722	638,811	30.44	2,358	2,795	18.53	1,074,958	1,382,817	28.64
Cottonwood ***	3,520,416	3,828,899	8.76	10,808	16,183	49.73	5,735,698	6,313,715	10.08
Crow Wing	6,167,826	6,662,336	8.02	61,569	65,978	7.16	11,005,603	11,910,640	8.22
Dakota* ***	41,182,776	40,599,909	- 1.42	2,227,282	2,324,888	4.38	69,049,572	71,971,471	4.23
Dodge	2,662,141	2,971,741	11.63	2,854	4,550	59.43	4,702,872	5,060,506	7.60
Douglas	3,758,009	4,017,990	6.92	17,268	23,605	36.70	6,677,765	7,205,431	7.90
Faribault	4,684,449	4,916,746	4.96	147,297	149,707	1.64	8,052,133	8,342,825	3.61
Fillmore	3,759,770	4,035,008	7.32	3,543	6,132	73.07	6,680,938	7,034,074	5.29
Freeborn ***	6,524,317	7,018,779	7.58	8,499	13,753	61.82	11,778,549	12,408,252	5.35
Goodhue ***	10,660,127	10,785,270	1.17	68,033	105,563	55.16	18,088,663	18,257,244	.93
Grant	1,455,523	1,533,594	5.36	26,040	25,354	- 2.63	2,566,740	2,718,568	5.92
Hennepin* ***	214,730,399	215,117,587	.18	19,860,382	19,199,207	- 3.33	472,720,114	485,390,812	2.68
Houston	2,017,611	2,256,374	11.83	2,436	4,040	65.85	3,877,388	4,251,574	9.65
Hubbard	2,183,280	2,337,343	7.06	5,723	5,865	2.48	3,667,001	3,900,683	6.37
Isanti	3,689,848	3,744,634	1.48	-0-	-0-	-- --	5,462,622	6,008,527	9.99

TABLE 14 PART B

COMPARISON BY COUNTY OF PAYABLE 1977 AND 1978 TAXES LEVIED BY GOVERNMENTAL SUBDIVISION,
 HOMESTEAD TAX CREDIT, AGRICULTURAL TAX CREDIT, NET TAX PAYABLE, TOTAL ASSESSED VALUE AND AVERAGE MILL RATES

County	Taxes Levied								
	School District			Special District ***			Total* ***		
	1977	1978	Per Cent Change	1977	1978	Per Cent Change	1977	1978	Per Cent Change
Itasca	\$ 5,966,226	\$ 6,794,819	13.89%	\$ 57,962	\$ 78,196	34.91%	\$ 13,844,998	\$ 15,711,932	13.48%
Jackson	3,864,427	4,144,429	7.25	27,119	27,105	- .05	5,846,963	6,516,098	11.44
Kanabec	1,458,031	1,636,920	12.27	-0-	-0-	-- --	2,648,049	2,954,517	11.57
Kandiyohi	5,471,164	5,761,980	5.32	16,927	17,461	3.15	9,683,951	10,383,952	7.23
Kittson	2,025,528	2,136,385	5.47	62,538	50,908	- 18.60	3,315,814	3,500,026	5.56
Koochiching	2,282,401	2,395,605	4.96	5,800	6,185	6.64	4,636,268	4,910,484	5.91
Lac Qui Parle ***	2,531,994	2,783,675	9.94	87,121	29,540	- 66.09	3,966,843	4,171,263	5.15
Lake	639,489	752,782	17.72	4,308	4,402	2.18	2,448,706	2,683,965	9.61
Lake of the Woods	400,904	488,336	21.81	-0-	1,138	-- --	865,544	1,039,037	20.04
LeSueur ***	3,992,269	4,190,889	4.98	24,868	37,641	51.36	7,248,129	7,605,271	4.93
Lincoln	1,391,350	1,533,476	10.21	17,666	18,884	6.89	2,435,612	2,639,428	8.37
Lyon ***	4,048,409	4,319,970	6.71	59,119	85,062	43.88	7,090,625	7,532,935	6.24
McLeod ***	4,943,951	5,011,151	1.36	46,998	49,959	6.30	8,512,916	9,084,130	6.71
Mahnomen	731,360	757,265	3.54	41,788	42,186	.95	1,439,129	1,593,151	10.70
Marshall	3,104,405	3,301,044	6.33	109,175	114,381	4.77	4,630,368	4,955,146	7.01
Martin	6,357,490	6,874,328	8.13	12,510	19,299	54.27	10,112,721	10,890,349	7.69
Meeker	3,227,778	3,494,833	8.27	16,804	14,567	- 13.31	5,754,976	6,197,592	7.69
Mille Lacs	2,738,602	2,799,182	2.21	-0-	-0-	-- --	4,154,261	4,459,236	7.34
Morrison	4,261,833	4,213,484	- 1.13	10,313	9,219	- 10.61	7,239,598	7,302,265	.87
Mower ***	7,117,302	7,383,863	3.75	11,402	15,019	31.72	13,441,978	14,160,553	5.35
Murray	2,789,867	3,017,692	8.17	11,662	9,561	- 18.02	4,295,139	4,810,442	12.00
Nicollet ***	4,500,795	4,733,454	5.17	9,629	25,267	162.41	7,211,053	7,720,667	7.07
Nobles ***	4,216,911	4,547,543	7.84	12,609	14,763	17.08	7,579,424	8,412,840	11.00
Norman	2,372,257	2,565,268	8.14	124,785	130,529	4.60	3,917,190	4,314,288	10.14
Olmsted	19,363,882	20,093,493	3.77	33,199	29,217	- 11.99	32,928,732	34,095,121	3.54
Otter Tail ***	7,114,420	7,606,425	6.92	26,470	160,677	507.02	12,603,470	13,776,206	9.30
Pennington	2,211,928	2,281,318	3.14	84,651	88,008	3.97	3,840,424	3,972,777	3.45
Pine	2,357,258	2,455,109	4.15	15,233	19,538	28.26	4,543,820	4,795,192	5.53
Pipestone ***	1,921,819	2,016,600	4.93	6,579	16,814	155.57	3,377,771	3,650,324	8.07
Polk ***	6,815,227	7,670,625	12.55	334,604	352,782	5.43	11,857,716	12,934,806	9.08

TABLE 14 PART B

COMPARISON BY COUNTY OF PAYABLE 1977 AND 1978 TAXES LEVIED BY GOVERNMENTAL SUBDIVISION,
HOMESTEAD TAX CREDIT, AGRICULTURAL TAX CREDIT, NET TAX PAYABLE, TOTAL ASSESSED VALUE AND AVERAGE MILL RATES

County	Taxes Levied								
	School District			Special District ***			Total* ***		
	1977	1978	Per Cent Change	1977	1978	Per Cent Change	1977	1978	Per Cent Change
Pope	\$ 1,602,805	\$ 2,121,306	32.35%	\$ 68,605	\$ 103,388	50.70%	\$ 2,783,741	\$ 3,542,376	27.25%
Ramsey* ***	93,001,718	91,375,727	- 1.75	6,460,720	6,500,744	.62	194,390,620	194,862,573	.24
Red Lake ***	793,802	851,214	7.23	48,596	55,491	14.19	1,543,091	1,678,355	8.77
Redwood	4,269,905	4,721,911	10.59	14,085	15,713	11.56	6,841,111	7,574,568	10.72
Renville	5,326,151	5,729,604	7.57	37,287	32,700	- 12.30	7,830,709	8,267,772	5.58
Rice***	6,807,443	6,915,613	1.59	271,446	274,287	1.05	12,342,111	13,010,287	5.41
Rock***	2,456,226	2,583,837	5.20	7,423	20,463	175.67	3,848,066	4,144,685	7.71
Roseau	1,669,066	1,685,001	.95	96,460	97,743	1.33	2,652,919	2,726,068	2.76
St. Louis ***	23,267,118	24,606,519	5.76	636,527	836,212	31.37	62,352,048	65,782,809	5.50
Scott*	8,090,362	8,542,070	5.58	330,483	371,889	12.53	16,081,490	17,986,112	11.84
Sherburne	5,078,431	6,380,351	25.64	40,665	57,865	42.30	8,833,007	10,715,014	21.31
Sibley	3,175,284	3,369,109	6.10	15,334	18,892	23.20	5,190,548	5,602,122	7.93
Stearns***	14,642,112	15,676,359	7.06	203,266	318,192	56.54	24,210,838	26,345,781	8.82
Steele	5,220,298	5,335,839	2.21	5,822	9,407	61.58	8,935,370	9,201,063	2.97
Stevens***	2,000,287	2,168,786	8.42	57	935	1540.35	3,660,312	3,851,932	5.24
Swift ***	2,132,893	2,310,339	8.32	73,553	89,680	21.93	4,110,434	4,395,491	6.93
Todd	2,715,270	2,856,892	5.22	6,934	6,053	- 12.71	4,751,589	5,103,968	7.42
Traverse	1,472,094	1,541,766	4.73	984	988	.41	2,288,139	2,482,839	8.51
Wabasha	3,095,789	3,370,511	8.87	3,425	5,589	63.18	5,338,283	5,804,813	8.74
Wadena	1,437,226	1,456,118	1.31	3,854	4,049	5.06	2,557,766	2,639,347	3.19
Waseca***	3,391,363	3,679,400	8.49	11,333	21,519	89.88	6,121,769	6,572,301	7.36
Washington*	22,642,104	22,618,515	- .10	955,540	1,017,399	6.47	39,353,626	40,410,462	2.69
Watowan***	2,928,116	3,111,612	6.27	5,969	14,064	135.62	4,811,902	5,199,985	8.07
Wilkin ***	1,943,157	2,096,640	7.90	15,297	17,624	15.21	3,236,280	3,564,936	10.16
Winona	6,059,669	6,180,768	2.00	88,342	13,932	- 84.23	11,918,297	12,072,293	1.29
Wright	9,602,933	10,222,582	6.45	163,863	200,359	22.27	15,535,097	16,900,581	8.79
Yellow Medicine ***	3,011,549	3,234,401	7.40	83,714	90,094	7.62	4,942,019	5,372,804	8.72
State Wide Total * ***	\$757,026,429	\$777,952,689	2.76%	\$36,044,337	\$36,509,062	1.29%	\$1,472,445,842	\$1,538,696,661	4.50%

TABLE 14 PART C

COMPARISON BY COUNTY OF PAYABLE 1977 AND 1978 TAXES LEVIED BY GOVERNMENTAL SUBDIVISION,
HOMESTEAD TAX CREDIT, AGRICULTURAL TAX CREDIT, NET TAX PAYABLE, TOTAL ASSESSED VALUE AND AVERAGE MILL RATES

County	Homestead Tax Credit**			Agricultural Tax Credit			Net Taxes Payable ***		
	1977	1978	Per Cent Change	1977	1978	Per Cent Change	1977	1978	Per Cent Change
Aitkin **	\$ 737,260	\$ 796,942	8.10%	\$ 221,465	\$ 262,829	18.68%	\$ 2,700,622	\$ 2,892,343	7.10%
Anoka	11,807,790	12,271,201	3.92	173,496	208,296	20.06	46,227,538	48,555,174	5.04
Becker	1,120,919	1,181,580	5.41	273,520	321,402	17.51	5,005,601	5,533,037	10.54
Beltrami	898,166	927,409	3.26	96,618	117,836	21.96	4,011,580	4,294,085	7.04
Benton	1,070,933	1,139,588	6.41	153,763	190,540	23.92	4,153,300	4,553,661	9.64
Big Stone	383,838	396,774	3.37	171,743	191,360	11.42	2,232,055	2,293,080	2.73
Blue Earth	2,568,550	2,625,948	2.23	753,228	866,982	15.10	15,956,260	16,784,580	5.19
Brown	1,567,340	1,661,629	6.02	545,046	636,198	16.72	6,538,436	7,096,696	8.54
Carlton	1,448,350	1,513,184	4.48	88,614	103,452	16.74	7,132,113	7,799,047	9.35
Carver	2,186,348	2,261,828	3.45	357,676	428,662	19.85	9,716,667	10,281,548	5.81
Cass	857,729	925,426	7.89	265,491	290,117	9.28	5,095,678	5,503,328	8.00
Chippewa	788,304	838,077	6.31	317,254	395,648	24.71	4,039,578	4,532,510	12.20
Chisago	1,410,443	1,499,973	6.35	243,589	292,493	20.08	5,031,125	5,356,234	6.46
Clay	2,298,293	2,425,480	5.53	418,012	492,967	17.93	9,913,059	10,630,576	7.24
Clearwater	275,939	297,381	7.77	84,960	98,678	16.15	2,033,567	2,188,413	7.61
Cook **	221,497	247,452	11.72	49,331	62,182	26.05	804,130	1,073,183	33.46
Cottonwood	813,806	869,685	6.87	504,746	629,311	24.68	4,417,146	4,814,719	9.00
Crow Wing **	2,281,356	2,368,375	3.81	435,995	479,095	9.89	8,288,252	9,063,170	9.35
Dakota	11,388,026	11,890,650	4.41	440,039	503,336	14.38	57,221,507	59,577,485	4.12
Dodge	751,823	848,243	12.82	364,761	493,409	35.27	3,586,288	3,718,854	3.70
Douglas	1,240,439	1,339,791	8.01	282,176	335,142	18.77	5,155,150	5,530,498	7.28
Faribault	1,033,029	1,071,042	3.68	702,463	853,870	21.55	6,316,641	6,417,913	1.60
Fillmore	1,224,187	1,302,264	6.38	495,324	630,093	27.21	4,961,427	5,101,717	2.83
Freeborn	2,097,670	2,142,789	2.15	684,804	833,812	21.76	8,996,075	9,431,651	4.84
Goodhue	2,036,816	2,112,617	3.72	556,326	718,035	29.07	15,495,521	15,426,592	.44
Grant	363,780	373,214	2.59	232,711	270,491	16.23	1,970,249	2,074,863	5.31
Hennepin	63,349,493	65,143,864	2.83	456,554	484,654	6.15	408,914,067	419,762,294	2.65
Houston	928,198	1,011,283	8.95	213,812	273,758	28.04	2,735,378	2,966,533	8.45
Hubbard	568,260	568,492	.04	129,823	156,652	20.67	2,968,918	3,175,539	6.96
Isanti	1,301,369	1,357,239	4.29	276,480	325,512	17.73	3,884,773	4,325,776	11.35

TABLE 14 PART C

COMPARISON BY COUNTY OF PAYABLE 1977 AND 1978 TAXES LEVIED BY GOVERNMENTAL SUBDIVISION,
HOMESTEAD TAX CREDIT, AGRICULTURAL TAX CREDIT, NET TAX PAYABLE, TOTAL ASSESSED VALUE AND AVERAGE MILL RATES

County	Homestead Tax Credit**			Agricultural Tax Credit			Net Taxes Payable ***		
	1977	1978	Per Cent Change	1977	1978	Per Cent Change	1977	1978	Per Cent Change
Itasca **	\$ 2,776,110	\$ 3,167,812	14.11%	\$ 139,689	\$ 160,773	15.09%	\$ 10,929,199	\$ 12,383,347	13.31%
Jackson	769,609	810,620	5.33	622,843	772,653	24.05	4,454,511	4,932,825	10.74
Kanabec	567,635	616,146	8.55	119,470	145,965	22.18	1,960,944	2,192,406	11.80
Kandiyohi	1,748,042	1,832,238	4.82	469,700	535,052	13.91	7,466,209	8,016,662	7.37
Kittson	258,173	288,875	11.89	205,154	236,217	15.14	2,852,487	2,974,934	4.29
Koochiching	768,371	780,335	1.56	39,143	54,311	38.75	3,828,754	4,075,838	6.45
Lac Qui Parle	562,507	567,672	.92	383,284	455,008	18.71	3,021,052	3,148,583	4.22
Lake **	930,547	1,004,758	7.97	44,626	47,133	5.62	1,473,533	1,632,074	10.76
Lake of the Woods	140,522	151,791	8.02	33,300	43,223	29.80	691,722	844,023	22.02
LeSueur	1,330,567	1,378,077	3.57	364,330	433,514	18.99	5,553,232	5,793,680	4.33
Lincoln	394,619	429,083	8.73	247,549	286,876	15.89	1,793,444	1,923,469	7.25
Lyon	1,139,139	1,193,801	4.80	409,850	479,100	16.90	5,541,636	5,860,034	5.75
McLeod	1,725,076	1,833,193	6.27	419,346	513,744	22.51	6,368,494	6,737,193	5.79
Mahnomen	237,679	237,991	.13	99,841	110,104	10.28	1,101,609	1,245,056	13.02
Marshall	442,532	465,538	5.20	293,732	349,345	18.93	3,894,104	4,140,263	6.32
Martin	1,366,021	1,420,864	4.01	712,432	858,102	20.45	8,034,268	8,611,383	7.18
Meeker	1,050,872	1,105,870	5.23	397,245	464,001	16.80	4,306,859	4,627,721	7.45
Mille Lacs	880,071	916,717	4.16	182,361	220,621	20.98	3,091,829	3,321,898	7.44
Morrison	1,489,226	1,500,611	.76	313,808	372,761	18.79	5,436,564	5,428,893	.14
Mower	2,684,072	2,755,162	2.65	599,522	761,246	26.98	10,158,384	10,644,145	4.78
Murray	604,971	648,444	7.19	475,201	559,225	17.68	3,214,967	3,602,773	12.06
Nicollet	1,383,593	1,425,818	3.06	406,159	481,770	18.62	5,421,301	5,813,079	7.23
Nobles	1,102,875	1,182,026	7.18	546,349	657,116	20.27	5,930,200	6,573,698	10.85
Norman	461,370	474,036	2.75	309,586	348,221	12.48	3,146,234	3,492,031	10.99
Olmsted	5,366,752	5,505,206	2.58	419,079	524,981	25.27	27,142,901	28,064,934	3.40
Otter Tail	2,134,093	2,317,428	8.59	623,574	736,600	18.13	9,845,803	10,722,178	8.90
Pennington	604,605	664,460	9.90	89,026	103,632	16.41	3,146,793	3,204,685	1.84
Pine	899,368	927,896	3.17	212,544	249,296	17.29	3,431,908	3,618,000	5.42
Pipestone	554,388	587,589	5.99	269,013	312,414	16.13	2,554,370	2,750,321	7.67
Polk	1,536,349	1,601,672	4.25	629,653	707,004	12.28	9,691,714	10,626,130	9.64

TABLE 14 PART C

COMPARISON BY COUNTY OF PAYABLE 1977 AND 1978 TAXES LEVIED BY GOVERNMENTAL SUBDIVISION,
 HOMESTEAD TAX CREDIT, AGRICULTURAL TAX CREDIT, NET TAX PAYABLE, TOTAL ASSESSED VALUE AND AVERAGE MILL RATES

County	Homestead Tax Credit**			Agricultural Tax Credit			Net Taxes Payable***		
	1977	1978	Per Cent Change	1977	1978	Per Cent Change	1977	1978	Per Cent Change
Pope	\$ 469,288	\$ 571,552	21.79%	\$ 211,916	\$ 251,174	18.53%	\$ 2,102,537	\$ 2,719,650	29.35%
Ramsey	27,885,484	28,814,450	3.33	22,280	25,156	12.91	166,482,856	166,022,967	-.28
Red Lake	229,659	238,691	3.93	76,076	85,862	12.86	1,237,356	1,353,802	9.41
Redwood	923,895	995,384	7.74	722,919	844,011	16.75	5,194,297	5,735,173	10.41
Renville	1,044,612	1,094,363	4.76	799,093	931,859	16.61	5,987,004	6,241,550	4.25
Rice	2,398,075	2,442,610	1.86	456,469	564,059	23.57	9,487,567	10,003,618	5.44
Rock	579,661	591,120	1.98	364,494	420,838	15.46	2,903,911	3,132,727	7.88
Roseau	390,695	398,528	2.00	121,658	160,151	31.64	2,140,566	2,167,389	1.25
St. Louis **	15,238,457	15,611,845	2.45	315,683	359,513	13.88	46,797,908	49,811,451	6.44
Scott	2,507,819	2,691,111	7.31	331,250	392,928	18.62	13,242,421	14,902,073	12.53
Sherburne	1,249,049	1,341,631	7.41	162,559	192,984	18.72	7,421,399	9,180,399	23.70
Sibley	876,270	933,385	6.52	499,455	613,864	22.91	3,814,823	4,054,873	6.29
Stearns	4,850,923	5,142,207	6.00	763,040	918,821	20.42	18,596,875	20,284,753	9.08
Steele	1,803,518	1,833,636	1.67	388,698	482,352	24.09	6,743,154	6,885,075	2.10
Stevens	540,352	543,490	.58	262,153	301,148	14.87	2,857,807	3,007,294	5.23
Swift	640,649	664,368	3.70	300,408	362,001	20.50	3,169,377	3,369,122	6.30
Todd	1,030,299	1,112,547	7.98	234,816	284,441	21.13	3,486,474	3,706,980	6.32
Traverse	259,956	274,125	5.45	235,647	273,437	16.04	1,792,536	1,935,277	7.96
Wabasha	1,058,982	1,130,520	6.76	268,013	336,461	25.54	4,011,288	4,337,832	8.14
Wadena	536,528	559,126	4.21	72,858	88,435	21.38	1,948,380	1,991,786	2.23
Waseca	1,069,081	1,103,163	3.19	401,217	481,257	19.95	4,651,471	4,987,881	7.23
Washington	7,072,467	7,418,152	4.89	322,377	354,798	10.06	31,958,782	32,637,512	2.12
Watsonwan	672,756	708,812	5.36	402,765	492,664	22.32	3,736,381	3,998,509	7.02
Wilkin	382,827	391,581	2.29	319,062	376,667	18.05	2,534,391	2,796,688	10.35
Winona	2,304,495	2,337,199	1.42	304,615	388,933	27.68	9,309,187	9,346,161	.40
Wright	2,864,449	3,031,736	5.84	618,199	729,913	18.07	12,052,449	13,138,932	9.01
Yellow Medicine	752,715	787,531	4.63	454,618	524,645	15.40	3,734,686	4,060,628	8.73
State Wide Totals**	\$234,562,666	\$243,964,012	4.01%	\$29,499,567	\$35,165,192	19.21%	\$1,208,383,609	\$1,259,567,457	4.24%

TABLE 14 PART D

COMPARISON BY COUNTY OF PAYABLE 1977 AND 1978 TAXES LEVIED BY GOVERNMENTAL SUBDIVISION,
 HOMESTEAD TAX CREDIT, AGRICULTURAL TAX CREDIT, NET TAX PAYABLE, TOTAL ASSESSED VALUE AND AVERAGE MILL RATES

County	Total Assessed Value***			Average Mill Rates		
	1977	1978	Per Cent Change	1977	1978	Per Cent Change
Aitkin	\$ 39,040,428	\$ 43,918,837	12.50%	93.73	89.99	- 3.99%
Anoka	589,034,122	616,796,848	4.71	98.82	98.95	.13
Becker	61,866,892	66,559,543	7.59	103.45	105.71	2.18
Beltrami	43,426,744	46,576,482	7.25	115.28	114.64	-.56
Benton	54,477,768	58,114,532	6.68	98.72	101.24	2.55
Big Stone	24,862,582	25,287,232	1.71	112.12	113.94	1.62
Blue Earth	183,300,772	186,171,215	1.57	105.17	108.92	3.57
Brown	104,292,846	106,329,191	1.95	82.95	88.35	6.51
Carlton	82,265,690	82,585,307	.39	105.38	114.01	8.19
Carver	110,191,349	115,271,730	4.61	111.27	112.53	1.13
Cass	60,882,320	62,958,303	3.41	102.15	106.72	4.47
Chippewa	51,162,976	56,133,281	9.71	100.56	102.72	2.15
Chisago	61,433,188	64,151,456	4.42	108.82	111.43	2.40
Clay	124,669,163	134,184,621	7.63	101.30	100.97	-.33
Clearwater	24,875,528	25,297,234	1.70	96.26	102.16	6.13
Cook	16,719,960	19,833,143	18.62	64.29	69.72	8.45
Cottonwood	68,438,608	76,670,183	12.03	83.81	82.35	- 1.74
Crow Wing	129,034,186	133,637,968	3.57	85.29	89.13	4.50
Dakota	697,831,067	725,701,341	3.99	98.95	99.18	.23
Dodge	47,565,394	56,869,406	19.56	98.87	88.98	- 10.00
Douglas	70,978,824	75,498,483	6.37	94.08	95.44	1.45
Faribault	90,493,992	98,175,088	8.49	88.98	84.98	- 4.50
Fillmore	68,188,284	74,801,159	9.70	97.98	94.04	- 4.02
Freeborn	141,800,746	147,893,827	4.30	83.06	83.90	1.01
Goodhue	251,056,575	267,621,893	6.60	72.05	68.22	- 5.32
Grant	28,839,967	31,052,845	7.67	89.00	87.55	- 1.63
Hennepin	4,253,471,647	4,341,307,420	2.07	111.14	111.81	.60
Houston	41,280,316	44,895,051	8.76	93.93	94.70	.82
Hubbard	35,770,434	39,103,424	9.32	102.51	99.75	- 2.69
Isanti	51,653,828	53,113,412	2.83	105.75	113.13	6.98

TABLE 14 PART D

COMPARISON BY COUNTY OF PAYABLE 1977 AND 1978 TAXES LEVIED BY GOVERNMENTAL SUBDIVISION,
HOMESTEAD TAX CREDIT, AGRICULTURAL TAX CREDIT, NET TAX PAYABLE, TOTAL ASSESSED VALUE AND AVERAGE MILL RATES

County	Total Assessed Value***			Average Mill Rates		
	1977	1978	Per Cent Change	1977	1978	Per Cent Change
Itasca	\$ 146,156,770	\$ 158,751,820	8.62%	94.73	98.97	4.48%
Jackson	76,667,795	84,979,836	10.84	76.26	76.68	.55
Kanabec	22,038,483	22,829,364	3.59	120.16	129.42	7.71
Kandiyohi	101,880,656	106,393,570	4.43	95.05	97.60	2.68
Kittson	37,627,531	39,177,029	4.12	88.12	89.34	1.38
Koochiching	36,251,877	38,653,242	6.62	127.89	127.04	-.66
Lac Qui Parle	48,037,447	52,217,371	8.70	82.58	79.88	- 3.27
Lake	26,925,833	27,513,997	2.18	90.94	97.55	7.27
Lake of the Woods	7,017,870	7,584,084	8.07	123.33	137.00	11.08
Le Sueur	66,097,292	67,513,121	2.14	109.66	112.65	2.73
Lincoln	29,546,479	31,272,412	5.84	82.43	84.40	2.39
Lyon	82,584,060	87,781,069	6.29	85.86	85.82	-.05
McLeod	91,342,704	95,446,917	4.49	93.20	95.17	2.11
Mahnomen	13,206,165	13,374,677	1.28	108.97	119.12	9.31
Marshall	47,491,406	50,059,478	5.41	97.50	98.99	1.53
Martin	113,726,756	120,618,552	6.06	88.92	90.29	1.54
Meeker	61,178,976	63,775,209	4.24	94.07	97.18	3.31
Mille Lacs	41,466,571	42,737,056	3.06	100.18	104.34	4.15
Morrison	60,700,216	61,502,080	1.32	119.27	118.73	-.45
Mower	138,574,231	148,770,503	7.36	97.00	95.18	- 1.88
Murray	55,428,200	59,754,558	7.81	77.49	80.50	3.88
Nicollet	80,239,900	82,138,022	2.37	89.87	94.00	4.60
Nobles	84,058,987	91,158,248	8.45	90.17	92.29	2.35
Norman	39,614,374	41,306,729	4.27	98.88	104.45	5.63
Olmsted	323,593,989	335,841,328	3.78	101.76	101.52	-.24
Otter Tail	133,647,128	141,093,012	5.57	94.30	97.64	3.54
Pennington	33,115,744	34,420,219	3.94	115.97	115.42	-.47
Pine	38,305,778	39,075,970	2.01	118.62	122.71	3.45
Pipestone	41,117,553	43,277,986	5.25	82.15	84.35	2.68
Polk	115,801,918	124,068,333	7.14	102.40	104.26	1.82

TABLE 14 PART D

COMPARISON BY COUNTY OF PAYABLE 1977 AND 1978 TAXES LEVIED BY GOVERNMENTAL SUBDIVISION,
 HOMESTEAD TAX CREDIT, AGRICULTURAL TAX CREDIT, NET TAX PAYABLE, TOTAL ASSESSED VALUE AND AVERAGE MILL RATES

County	Total Assessed Value***			Average Mill Rates		
	1977	1978	Per Cent Change	1977	1978	Per Cent Change
Pope	\$ 32,853,234	\$ 35,394,234	7.73%	84.73	100.08	18.12%
Ramsey	1,537,609,024	1,565,817,042	1.83	126.42	124.45	- 1.56
Red Lake	13,608,225	13,765,200	1.15	113.39	121.93	7.53
Redwood	93,904,932	99,876,084	6.36	72.85	75.84	4.10
Renville	104,342,921	109,477,808	4.92	75.05	75.52	.63
Rice	119,271,644	126,870,365	6.37	103.48	102.55	- .90
Rock	49,486,549	52,178,201	5.44	77.76	79.43	2.15
Roseau	20,527,903	23,379,969	13.89	129.23	116.60	- 9.77
St. Louis	494,284,667	522,073,165	5.62	126.15	126.00	- .12
Scott	141,808,930	149,056,060	5.11	113.40	120.67	6.41
Sherburne	108,773,926	150,813,049	38.65	81.21	71.05	- 12.51
Sibley	61,407,474	65,748,458	7.07	84.53	85.21	.80
Stearns	256,598,489	266,820,873	3.98	94.35	98.74	4.65
Steele	97,036,314	103,775,126	6.94	92.08	88.66	- 3.71
Stevens	38,027,856	39,975,813	5.12	96.25	96.36	.11
Swift	42,916,306	46,530,485	8.42	95.78	94.46	- 1.38
Todd	40,786,788	43,236,026	6.00	116.50	118.05	1.33
Traverse	28,120,690	30,257,489	7.60	81.37	82.06	.85
Wabasha	49,461,247	55,108,498	11.42	107.93	105.33	- 2.41
Wadena	22,672,930	23,818,469	5.05	112.81	110.81	- 1.77
Waseca	69,927,409	73,361,351	4.91	87.54	89.59	2.34
Washington	368,042,438	380,889,598	3.49	106.93	106.09	- .79
Watonwan	54,262,332	58,499,110	7.81	88.68	88.89	.24
Wilkin	39,603,406	43,766,454	10.51	81.72	81.45	- .33
Winona	119,999,043	126,874,932	5.73	99.32	95.15	- 4.20
Wright	165,505,853	172,932,214	4.49	93.86	97.73	4.12
Yellow Medicine	59,291,243	62,111,210	4.76	83.35	86.50	3.78
State Wide Total	\$14,032,480,658	\$14,632,003,530	4.27	104.93	105.16	.22

TABLE 14 FOOTNOTES

* Values for the seven metropolitan counties are before fiscal disparities. The total levy for these counties includes the contribution levies. The contribution and distribution values and contribution levy are as follows:

County	Contribution Value		Distribution Value		Contribution Levy	
	1977	1978	1977	1978	1977	1978
Anoka	\$ 19,164,078	\$ 23,049,213	\$ 20,048,704	\$ 23,841,011	\$ 2,140,244	\$ 2,650,660
Carver	3,127,754	3,492,015	2,985,249	3,372,757	349,309	401,584
Dakota	24,981,965	30,634,100	15,079,352	18,158,490	2,789,986	3,522,921
Hennepin	81,265,509	92,790,564	79,135,139	88,725,170	9,075,732	10,670,915
Ramsey	31,394,952	32,197,487	44,457,723	50,731,722	3,506,188	3,702,711
Scott	8,704,241	10,232,247	3,291,876	3,961,788	972,059	1,177,190
Washington	6,133,116	8,257,135	9,771,007	11,861,827	684,946	949,567
Total	\$174,771,615	\$200,652,761	\$174,769,050	\$200,652,765	\$19,518,464	\$23,075,548

** Homestead credit includes taconite homestead credit

*** The following amounts for tax increment financing are included in the assessed values, special taxing district levy and total levy columns for the respective counties:

County	City	Increment Value		Tax	
		1977	1978	1977	1978
Benton	St. Cloud	\$ 176,000	\$ 176,000	\$ 19,490	\$ 20,288
"	Sauk Rapids	429,349	487,107	44,541	54,103
Blue Earth	Mankato	1,487,672	2,779,771	193,204	372,017
Clay	Moorhead	1,288,783	2,057,304	140,812	221,736
Cottonwood	Mountain Lake	-0-	16,051	-0-	1,817
"	Windom	-0-	23,005	-0-	2,358
Dakota	Farmington	85,576	221,763	10,159	24,102
"	Hastings	343,462	402,317	37,328	43,326
"	So. St. Paul	3,936,471	3,812,333	433,220	446,108
Freeborn	Albert Lea	-0-	4,654	-0-	444
Goodhue	Red Wing	-0-	301,275	-0-	19,378
Hennepin	Bloomington	-0-	46,542	-0-	4,805
"	Edina	576,977	726,434	52,845	64,978
"	Hopkins	1,657,361	2,017,962	181,494	220,761
"	Minneapolis	16,813,147	20,330,161	2,183,826	2,644,791
"	Richfield	321,975	625,639	33,059	65,370
"	Robbinsdale	497,903	829,981	51,494	87,800
"	St. Louis Park	-0-	1,055,962	-0-	109,316
Lac Qui Parle	Dawson	2,795	-0-	294	-0-
Le Sueur	LeCenter	-0-	63,163	-0-	8,679
"	LeSueur	147,453	139,971	17,613	17,519
Lyon	Marshall	365,691	648,648	33,508	58,067
McLeod	Glencoe	66,686	146,404	7,190	16,459
Mower	Austin	27,606	27,606	3,090	3,120
Nicollet	No. Mankato	-0-	103,233	-0-	11,321
Nobles	Worthington	-0-	1,537	-0-	179
Otter Tail	Fergus Falls	24,076	122,016	2,572	12,730
Pipestone	Pipestone	-0-	138,675	-0-	9,912
Polk	Crookston	185,687	143,196	24,301	18,812
Ramsey	St. Paul	237,637	-0-	31,825	-0-
Red Lake	Red Lake Falls	91,461	117,691	14,128	20,554
Rice	Northfield	13,915	274,839	1,548	30,757
Rock	Luverne	-0-	132,112	-0-	12,131
St. Louis	Duluth	2,150,251	3,181,021	289,553	425,175
"	Virginia	-0-	203,573	-0-	30,735
Stearns	St. Cloud	172,870	731,498	17,762	80,187
Stevens	Morris	-0-	7,170	-0-	878
Swift	Appleton	270,706	331,307	32,096	41,959
"	Benson	286,756	341,101	34,440	39,942
Waseca	Waseca	34,933	84,957	3,645	9,062
Watonwan	Madelia	-0-	42,216	-0-	4,711
Wilkin	Breckenridge	136,457	124,388	15,297	13,960
Yellow Medicine	Clarkfield	61,955	89,792	6,714	10,798
"	Granite Falls	235,538	270,098	22,815	25,495
Statewide Total		\$32,127,149	\$43,380,473	\$3,939,863	\$5,306,640

SECTION III

Current Year Assessed Valuation

And Market Valuation Data:

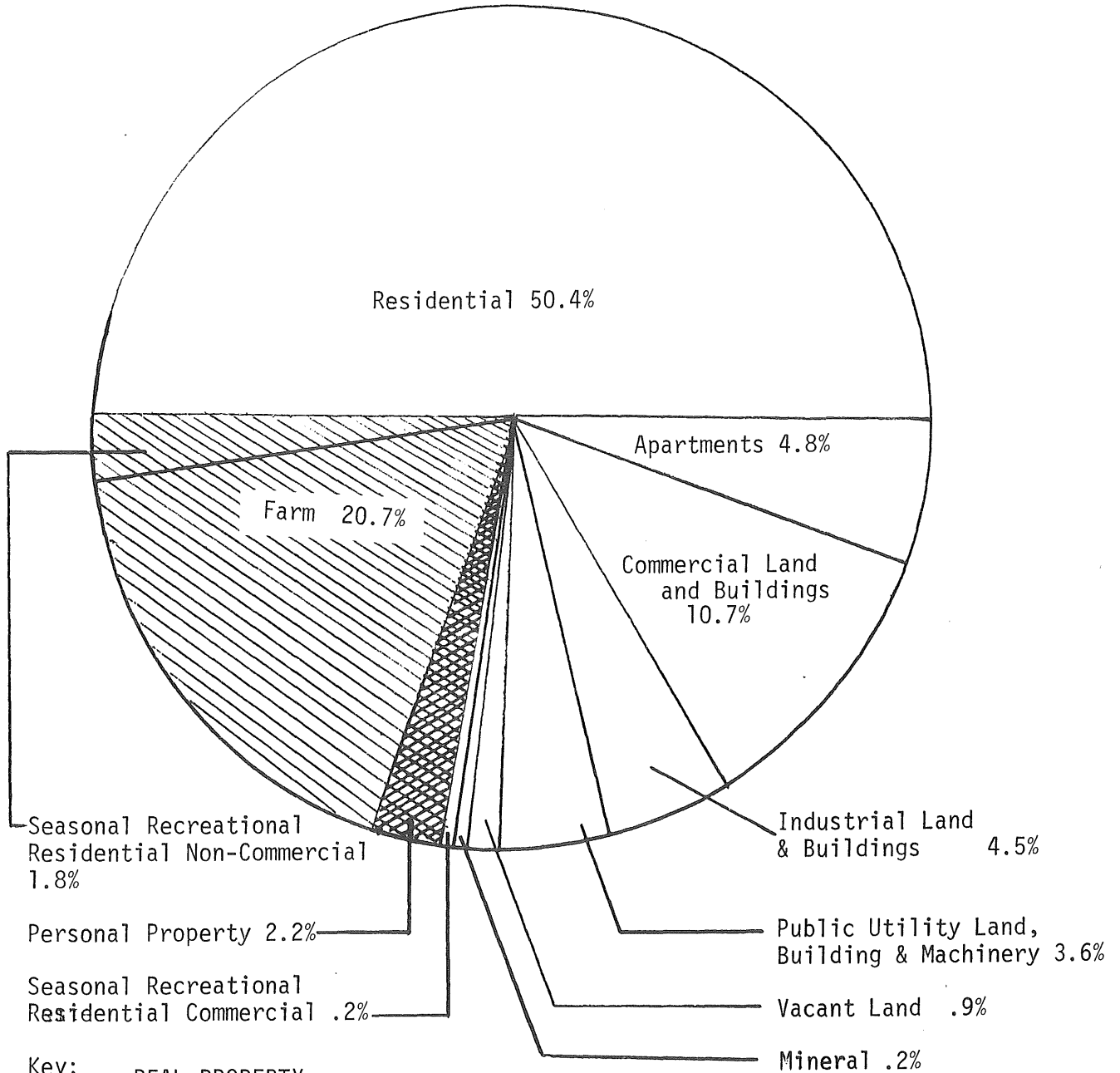
1977 Assessment

FIGURE 1

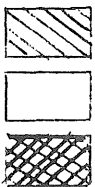
Total Market Value Of Real And Personal Property By Use Class *

ASSESSMENT YEAR 1977

TOTAL MARKET VALUE = \$45,234,445,358



Key:



REAL PROPERTY

Agricultural \$10,171,509,350 22.5%

Non-Agricultural 34,078,675,095 75.3

PERSONAL PROPERTY 984,260,913 2.2

TOTAL \$45,234,445,358 100.0%

* Timber Excluded less than .1%

TABLE 15

1977 ESTIMATED AND LIMITED MARKET VALUES FOR REAL PROPERTY BY COUNTY

County	Estimated Market Values	Limited Market Values	County	Estimated Market Values	Limited Market Values
AITKIN	218,515,605	149,114,871	GRANT	140,692,611	104,415,974
ANCKA	1,891,027,082	1,818,398,432	HENNEPIN	13,095,713,155	12,312,334,238
BECKEK	268,429,303	223,405,005	HOUSTON	213,415,843	154,827,441
BELTRAMI	167,766,213	144,808,098	HUBBARD	164,577,852	123,195,977
BENTON	209,828,793	181,757,355	ISANTI	245,649,200	182,427,700
BIGSTONE	101,104,264	85,187,323	ITASCA	528,179,594	453,468,048
BLUE EARTH	645,785,467	573,982,828	JACKSON	402,410,507	279,152,465
BROWN	397,085,450	347,308,681	KANABEC	96,238,453	81,177,408
CARLTON	245,791,088	237,327,896	KANDIYOH	401,750,116	345,858,611
CARVER	434,035,341	363,389,325	KITTSO	140,347,930	135,110,005
CASS	236,051,079	195,658,870	KOOCHICHING	139,356,997	121,196,918
CHIPPEWA	255,260,272	184,906,670	LAC QUI PARLE	238,943,140	172,671,919
CHISAGO	262,428,673	209,910,946	LAKE	94,127,570	93,168,608
CLAY	524,515,862	422,903,680	LAKE OF THE WOODS	36,447,616	25,816,421
CLEARWATER	79,991,433	69,829,843	LESUEUR	262,085,571	225,851,140
COOK	88,644,479	60,172,746	LINCOLN	138,990,797	108,017,315
COTTONWOOD	363,526,917	253,679,109	LYON	340,638,215	279,253,275
CROW WING	504,685,463	436,201,615	MAHNCMEN	56,188,462	46,736,897
DAKOTA	2,185,487,404	2,112,842,098	MARSHALL	202,887,347	146,028,428
ODGE	308,669,020	190,919,317	MARTIN	507,704,997	391,047,535
DOUGLAS	299,052,355	246,015,038	MCLEOD	378,943,761	312,317,427
FARIBAULT	442,796,948	323,954,540	MEEKER	262,061,509	214,169,722
FILLMORE	360,230,891	255,148,861	MILLE LACS	165,849,706	144,217,091
FREEBORN	583,982,177	469,409,843	MORRISON	229,619,562	210,647,462
GODHUE	936,995,788	804,141,782	MOWER	648,851,120	488,760,310

TABLE 15

1977 ESTIMATED AND LIMITED MARKET VALUES FOR REAL PROPERTY BY COUNTY

County	Estimated Market Values	Limited Market Values	County	Estimated Market Values	Limited Market Values
MURRAY	273,751,924	200,452,887	SWIFT	207,120,817	154,644,795
NICOLLET	316,813,699	269,882,518	TODD	194,558,210	154,236,632
NOBLES	395,223,211	298,415,269	TRAVERSE	135,556,748	100,548,985
NORMAN	178,134,074	136,740,787	WABASHA	265,043,829	185,477,550
OLMSTED	1,214,153,150	1,002,499,562	WADENA	98,524,161	78,639,948
OTTER TAIL	563,915,829	469,793,296	WASECA	287,131,241	236,683,111
PENNINGTON	114,528,782	101,035,286	WASHINGTON	1,245,232,343	1,147,613,565
PINE	167,661,207	134,822,458	WATONWAN	258,534,344	193,587,864
PIPESTONE	180,100,626	142,223,876	WILKIN	205,311,882	143,122,607
POLK	526,669,426	385,764,442	WINONA	501,364,785	399,115,719
POPE	152,393,902	118,493,174	WRIGHT	712,899,240	562,030,286
RAMSEY	4,979,879,495	4,526,362,273	YELLOW MEDICINE	268,048,976	206,387,836
RED LAKE	49,107,775	40,507,056			
REDWOOD	430,314,985	328,209,454			
RENVILLE	451,577,090	356,252,037	STATEWIDE TOTAL	50,992,817,962	44,250,184,445
RICE	475,593,369	404,157,138			
ROCK	222,256,499	172,617,027			
ROSEAU	118,288,387	80,309,889			
SCOTT	506,427,764	451,658,669			
SHERBURNE	507,767,687	457,972,903			
SIBLEY	301,717,149	223,366,083			
ST. LOUIS	1,834,385,317	1,596,936,355			
STEARNS	935,593,361	844,987,982			
STEELE	410,514,785	331,237,012			
STEVENS	163,362,835	131,155,007			

TABLE 17 PART A

1977 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY

County	Farm	Timberlands	Non-Commercial Seasonal Recreational Residential	Residential	Apartments	Vacant Land	Commercial Seasonal Recreational Residential
AITKIN	31,497,886		52,223,333	51,689,168	931,210	165,961	2,548,160
ANOKA	51,388,489	195,985	7,248,500	1,356,916,645	83,670,515	32,099,000	
BECKER	68,675,267	12,285	32,335,307	90,302,402	4,428,734	672,356	3,382,932
BELTRAMI	27,791,215	86,135	11,143,524	76,337,006	3,182,163	499,622	3,230,842
BENTON	53,642,325		1,397,265	82,276,415	8,521,400	1,694,941	6,410
BIG STONE	57,074,569		1,212,200	18,315,580	525,100	6,100	42,797
BLUE EARTH	242,402,051		891,945	200,787,096	22,964,459	2,309,856	
BROWN	176,578,334			126,201,237	3,365,230	881,100	
CARLTON	26,363,951	813,980	5,759,884	117,050,089	2,185,875	2,228,412	63,139
CAPVER	112,500,731		1,471,241	197,945,160	9,474,915	3,749,494	102,900
CASS	22,360,398		72,448,548	76,937,323	14,225	617,129	12,241,407
CHIPPEWA	115,505,824			46,942,004	2,002,278	117,088	
CHISAGO	70,924,954	137,455	11,252,444	101,365,630	3,362,302	5,502,037	328,039
CLAY	148,626,000		289,900	206,207,675	22,169,202		
CLEARWATER	28,987,500	8,850	2,555,600	16,613,540	174,280	192,900	99,300
COOK	234,010	2,559,840	18,137,412	21,546,902	169,000	7,115,458	2,124,851
COTTONWOOD	181,146,974		36,200	55,076,955	1,418,330	260,688	
CROW WING	28,663,791	273,805	123,862,574	218,346,214	3,189,585	2,971,577	10,014,121
DAKOTA	141,939,965	96,900	725,209	1,335,210,271	147,371,416	33,034,590	
DODGE	136,209,988			45,915,788	609,101	345,562	
DOUGLAS	77,352,465		23,126,806	107,740,840	3,124,355	508,599	3,221,437
FARIBAULT	242,045,239		391,890	59,161,529	1,139,998	367,580	748
FILLMORE	175,366,050	11,585	271,084	64,397,431	729,303	351,268	
FREDFORN	228,254,107		119,536	171,815,338	7,147,393	1,346,548	
GOODHUE	192,968,379	4,270	1,704,860	197,019,090	3,679,003	3,415,788	224,247
GRANT	79,645,998		1,587,974	17,917,845	520,705	100,427	65,538
HENNEPIN	124,754,635	28,165	10,784,471	7,972,464,013	1,130,191,416	139,434,773	182,655
HOUSTON	76,713,614	18,605	325,447	66,371,903	986,633	868,939	8,611
HUBBARD	19,790,390	191,685	30,662,759	47,904,228	691,250	6,658,055	6,962,585
ISANTI	84,717,100	713,700	6,957,100	72,320,500	3,062,200	2,121,700	92,306
ITASCA	15,904,933		35,243,510	182,354,843	2,112,556	15,432,461	4,690,769
JACKSON	220,757,310		537,381	42,394,477	727,975	252,759	
KANABEC	39,814,622	2,885	3,987,269	27,533,413	1,202,379	929,786	66,537
KANDIYOH	138,583,303		18,311,900	141,820,662	8,454,010	1,100,751	787,339
KITTSOM	73,559,700		123,000	15,896,850	259,050	925,300	1,800
KOOCHICING	13,141,950		4,789,000	62,203,275	1,269,525	1,676,000	731,200
LAC QUI PARLE	133,246,700		6,800	26,546,015	1,030,400	124,400	
LAKE	713,138	5,247,975	11,001,412	60,613,119	616,930	3,077,047	2,475,081
LAKE/WOODS	11,638,650	99,200	2,724,845	7,732,425	51,700	3,900	1,335,150
LE SUEUR	112,234,073	800	8,631,600	80,252,570	2,906,350	718,445	1,036,534
LINCOLN	83,360,109		425,461	18,829,859	693,676	231,365	38,171
LYON	140,065,745		1,077	93,448,920	8,408,225	1,298,393	2,958
MCLEOD	138,846,114	14,930	184,019	128,908,903	5,622,274	1,166,631	
MAHONMEN	31,771,300		2,334,600	9,973,475	165,400	59,100	325,700
MARSHALL	111,238,650			19,055,820	492,215		
MARTIN	244,386,600		319,000	96,561,235	2,039,305	1,686,500	41,338
MEEKER	122,742,150	5,200	9,985,100	64,485,235	1,286,970	564,800	14,500

TABLE 17 PART A

1977 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY

County	Farm	Timberlands	Non-Commercial Seasonal Recreational Residential	Residential	Apartments	Vacant Land	Commercial Seasonal Recreational Residential
MILL LACS	57,249,006		9,974,251	56,637,646	2,681,691	5,106,418	1,779,257
MORRISON	95,385,820	148,975	14,517,400	74,787,411	2,126,400	258,300	882,600
MOWER	211,625,650			212,251,430	7,328,000	864,760	
MURRAY	159,335,677		2,310,997	31,126,136	358,848	170,522	
NICOLLET	132,483,472	11,425		110,909,716	4,776,755	1,094,395	
NOBLE	189,974,816			78,856,265	1,101,700	222,000	
NORMAN	107,186,360			21,820,709	845,350		
OLMSTED	146,150,366		402,277	573,921,153	48,092,429	7,201,889	
OTTUMWA	174,412,623	6,590	52,452,707	156,735,113	8,652,702	5,455,035	5,444,723
PENNINGTON	33,277,595			48,622,539	3,343,840		
PINE	59,048,458	224,635	22,444,645	41,947,633	704,970	3,897,222	355,575
PIPSTONE	90,585,050			39,423,115	943,270	147,400	
POLK	212,122,300	4,700	5,430,600	112,463,011	7,266,200		
POPE	68,789,880		7,590,103	31,207,350	1,458,230		425,700
RAMSEY	6,008,061	9,300	1,242,310	2,887,232,218	407,612,732	38,566,767	
RED LAKE	27,155,300			8,750,725	412,700	200	
REDWOOD	242,626,072			60,831,875	2,829,911	419,606	
RENVILLE	269,967,894		173,887	55,740,135	2,904,766	414,830	
RICE	146,283,000		5,671,132	182,567,395	10,434,829	2,316,867	522,500
ROCK	121,777,112			38,126,398	1,451,685	91,600	
ROSEAU	51,541,100	56,900	894,100	18,494,200	1,174,600		51,000
ST. LOUIS	39,013,839		76,532,162	1,038,347,051	35,965,635	22,700,700	6,426,475
SCOTT	102,735,415		4,379,581	227,008,943	12,727,410	6,522,124	146,000
SHERBURNE	48,714,699		9,411,506	111,997,551	93,952	3,045,965	577,839
SIRLEY	169,139,623			43,442,645	652,101	351,905	
STAPLES	231,592,945		21,428,321	423,489,593	30,082,103	8,400,670	1,465,537
STEELE	129,952,728		613,129	149,463,349	5,949,625	1,209,651	
STEVENS	89,509,671		54,767	29,752,922	2,437,670	185,577	28,772
SWIFT	108,059,510			34,068,825	652,700	184,900	19,600
TODD	79,254,981	23,570	8,562,310	50,491,605	1,295,445	1,882,789	971,132
TRAVERSE	82,558,225		419,000	13,575,562	563,920	50,023	4,100
WAPASHA	90,145,700		3,622,700	74,869,350	649,640	1,711,100	237,000
WACONA	27,216,615	59,605	1,246,300	37,436,230	962,245	4,800	12,000
WASCO	131,360,570		822,925	77,153,222	3,665,182	617,115	
WASHINGTON	88,135,398	57,270	11,822,775	796,032,053	30,794,752	22,638,467	
WATONWAN	138,789,000		241,515	39,539,125	921,525	171,600	
WILKIN	115,023,700			21,916,565	1,051,530	31,525	
WINONA	103,975,640	16,450	915,751	226,277,499	12,446,285	1,824,444	103,222
WRIGHT	172,285,755		31,285,279	224,627,662	3,777,470	2,718,314	330,735
YELLOW MEDICINE	152,873,760			41,043,922	929,890	218,079	
STATEWIDE TOTALS	9,348,348,273	11,142,655	812,219,622	22,781,313,902	2,172,109,016	420,662,547	76,174,749

TABLE 17 PART B

1977 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY

County	Commercial	Industrial	Public Utility	Mineral	Market Value Totals		
					Real	Personal	Real and Personal
AITKIN	8,022,096	1,095,221	941,836		149,114,871	1,491,545	150,606,416
ANDOKA	164,247,900	111,827,920	10,803,498		1,818,398,432	49,303,361	1,867,701,793
BECKER	19,029,803	3,414,570	1,151,349		223,405,005	2,829,045	226,234,050
BELFRAMI	18,320,639	792,419	3,424,533		144,808,098	10,411,589	155,219,687
BENTON	20,914,385	4,753,396	8,550,818		181,757,355	7,232,939	188,990,294
BIG STONE	3,649,498	695,200	3,666,279		85,187,323	1,011,542	86,198,865
BLUE EARTH	64,315,470	21,749,326	18,562,635		573,982,828	10,909,517	584,892,345
BROWN	22,625,976	16,970,628	686,176		347,308,681	1,309,981	348,618,662
CAPLTON	13,405,010	27,351,475	42,106,081		237,327,896	20,680,951	258,008,847
CARVER	34,109,074	2,125,837	1,909,973		363,389,325	6,604,359	369,993,684
CASS	8,265,996	112,374	2,661,470		195,658,070	21,277,698	216,936,568
CHIPPEWA	10,435,261	1,150,600	8,753,615		184,906,670	3,777,280	188,683,950
CHISAGO	9,920,002	1,778,067	5,340,016		209,910,946	6,137,815	216,048,761
CLAY	40,284,900	4,480,000	846,003		422,903,680	9,371,300	432,274,980
CLEARWATER	3,184,400	64,400	17,949,073		69,829,843	11,558,301	81,388,144
COCK	7,846,280		438,993		60,172,746	833,736	61,006,482
COTTONWOOD	10,330,163	4,798,551	611,248		253,679,109	1,182,911	254,862,020
CROW WING	37,156,258	5,418,235	5,093,781	1,211,674	436,201,615	6,108,234	442,310,849
DAKOTA	272,505,354	62,992,672	118,965,721		2,112,842,098	54,308,251	2,167,150,349
DODGE	5,959,645	1,266,020	613,213		190,919,317	2,314,788	193,234,105
DOUGLAS	25,657,680	2,058,400	3,224,456		246,015,038	4,897,773	250,912,811
FARIBAULT	10,692,835	8,217,588	1,937,133		323,954,540	2,979,536	326,934,076
FILLMORE	12,519,925	329,952	1,172,253		255,148,861	3,185,619	258,334,480
FREBORN	32,998,183	20,229,870	7,498,868		469,409,843	11,020,589	480,430,432
GOODHUE	34,587,542	19,598,460	350,940,143		804,141,782	11,034,229	815,176,011
GRANT	4,321,052		256,435		104,415,974	1,556,014	106,071,988
HENNEPIN	2,004,084,726	809,719,794	120,689,590		12,312,334,238	228,772,672	12,541,106,910
HOUSTON	9,030,325	113,350	390,014		154,827,441	2,359,073	157,186,514
HUBBARD	7,232,180	287,300	2,615,545		123,195,977	7,926,818	131,122,795
ISANTI	5,818,608	10,400	2,614,086		182,427,700	3,459,000	185,886,700
ITASCA	26,038,436	40,408,879	113,949,835	17,331,826	453,468,048	24,956,990	478,425,038
JACKSON	6,891,013	2,042,627	5,548,923		279,152,465	3,331,075	282,483,540
KANABEC	4,748,291	2,648,033	264,193		81,177,408	655,417	81,832,820
KANDIYOHI	28,272,735	5,792,300	2,735,311		345,858,611	5,329,300	351,187,911
KITTSON	4,699,000	278,100	9,357,105		105,110,005	17,726,395	122,836,400
KOOCHICHING	11,720,400	21,990,300	3,675,268		121,196,918	2,215,810	123,412,728
LAC QUI PARLE	6,930,700	4,100,400	686,414		172,671,919	2,413,903	175,085,822
LAKE	5,970,416	1,394,765	2,058,725		93,168,608	1,917,743	95,086,351
LAKEWOODS	1,737,614	17,600	476,237		25,816,421	1,385,242	27,201,663
LE SUEUR	9,788,128	6,371,290	3,911,350		225,851,140	4,197,107	230,048,247
LINCOLN	3,291,933	912,902	234,839		108,217,315	511,603	108,728,918
LYON	26,866,949	6,194,900	2,966,108		279,253,275	4,271,113	283,524,388
MCLEOD	19,989,474	16,815,976	769,106		312,317,427	3,243,190	315,560,617
MAHONMEN	1,977,600		129,722		46,736,897	714,409	47,451,306
MARSHALL	4,844,300	900	10,396,543		146,328,428	18,341,286	164,369,714
MARTIN	19,872,717	8,439,200	17,702,640		391,047,535	3,784,088	394,831,623
MEFKER	10,869,500	3,205,100	1,011,167		214,169,722	3,408,998	217,578,720

TABLE 17 PART B

1977 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY

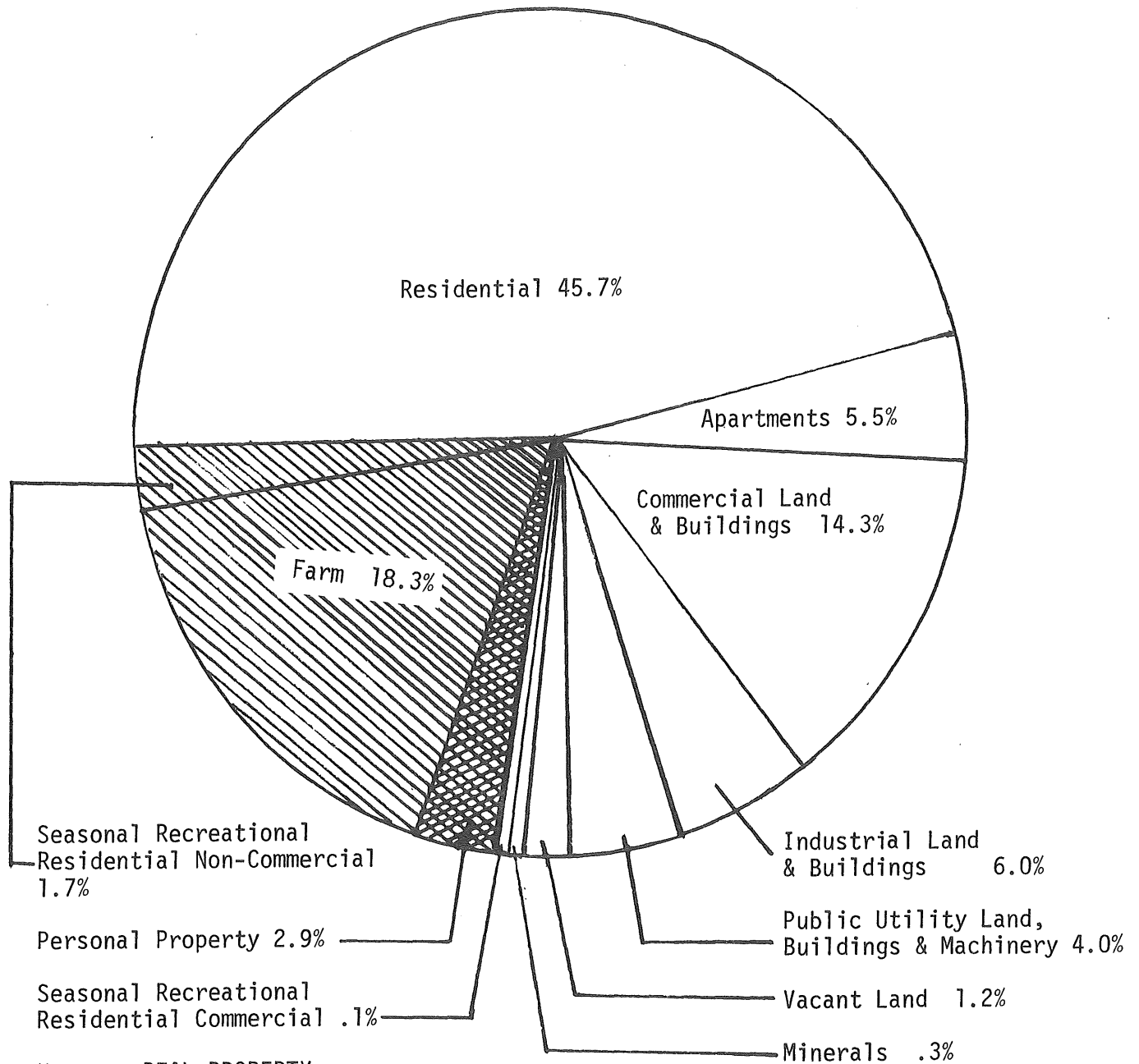
County	Commercial	Industrial	Public Utility	Mineral	Market Value Totals		
					Real	Personal	Real and Personal
MILLE LACS	9,872,636	2,177,900	2,738,286		144,217,091	2,458,730	146,675,821
MORRISON	14,429,010		9,111,546		217,647,462	7,115,647	217,763,409
MOWER	37,755,400	15,629,900	3,301,170		498,760,310	3,498,600	492,259,910
MURRAY	5,191,123	1,373,211	676,373		200,452,687	1,335,542	201,788,429
NICOLLET	14,484,204	5,547,902	574,649		269,982,518	2,689,496	272,572,014
NOBLES	21,329,900	6,018,300	912,409		298,415,269	1,932,317	300,347,586
NORMAN	3,750,900	72,100	3,265,468		136,740,787	3,355,200	140,096,087
OLMSTED	176,279,972	42,159,751	5,291,726		1,002,499,562	10,065,691	1,012,565,253
OTTUMBA	32,663,908	2,929,224	30,039,676		469,793,256	10,105,595	479,898,851
PENNINGTON	12,265,072	2,894,100	631,150		101,335,286	11,412,766	112,448,052
PINE	7,873,770	508,433	1,817,117		134,922,458	5,407,412	140,229,870
PIPESTONE	8,574,700	1,054,200	1,499,211		142,222,876	3,162,335	145,385,211
POLK	25,069,098	14,960,500	6,447,922		385,764,442	17,470,844	403,235,286
POPE	6,904,497	53,370	1,164,114		118,493,174	2,718,474	121,211,648
RAMSAY	718,452,202	397,655,556	59,583,096		4,526,362,273	100,304,661	4,626,666,934
RED LAKE	1,734,400	193,800	2,259,931		40,507,056	5,986,444	46,493,500
REDWOOD	13,840,024	6,769,424	892,541		328,209,454	2,287,405	330,496,859
RENVILLE	5,689,732	19,748,234	1,312,959		356,252,037	4,761,268	360,313,305
RICE	38,542,184	11,041,237	6,757,994		404,157,139	9,492,429	413,649,567
ROCK	7,812,408	2,406,598	941,226		172,617,027	1,701,048	174,318,075
ROSEAU	5,498,600	1,379,400	1,219,989		80,309,889	2,760,813	83,070,702
ST. LOUIS	186,336,206	49,658,007	78,075,514	63,880,758	1,596,934,355	57,583,483	1,654,518,838
SCOTT	31,711,716	42,726,471	23,701,109		451,658,669	10,340,500	461,999,169
SHERBURNE	10,564,947	1,127,300	273,539,123		457,972,903	4,126,126	462,099,029
SIBLEY	5,357,746	3,863,302	652,731		223,266,083	1,314,726	224,580,809
STEARNS	88,014,501	32,117,215	8,417,097		844,587,982	14,911,842	859,499,824
STEELE	31,271,869	13,072,881	2,814,770		331,237,012	5,503,325	336,740,337
STEVENS	7,810,000	757,760	619,168		131,155,007	2,817,353	133,972,360
SWIFT	7,016,900	2,500,600	2,110,890		154,644,795	3,099,325	157,744,120
TODD	6,632,020	2,947,054	2,284,696		154,236,632	5,430,823	159,667,455
TRAVERSE	2,825,995	298,389	363,870		100,548,985	1,327,635	101,876,620
WABASHA	10,096,900	2,776,200	898,970		185,477,550	2,242,800	187,720,350
WADSWA	9,563,022	952,500	1,287,631		78,639,548	4,413,927	83,053,475
WASECA	12,559,645	8,212,100	2,224,652		236,683,111	3,973,874	240,656,985
WASHINGTON	73,610,391	39,178,418	95,346,039		1,147,613,565	32,678,165	1,180,291,730
WATONWAN	7,822,156	5,068,500	1,036,632		193,587,864	1,627,504	195,215,368
WILKIN	4,850,363	46,600	162,324		142,172,607	2,511,575	144,684,182
WINONA	40,083,859	30,677,763	2,794,824		399,115,719	6,753,349	405,869,068
WRIGHT	22,845,622	3,901,264	99,278,085		562,030,286	6,769,432	568,799,718
YELLOW MEDICINE	7,362,351	3,210,397	839,436		206,287,836	2,761,222	209,049,058
STATEWIDE TOTALS	4,861,545,171	2,020,491,108	1,655,954,434	82,424,268	44,250,164,645	984,260,913	45,234,445,358

FIGURE 2

Total Assessed Value Of Real And Personal Property By Use Class *

ASSESSMENT YEAR 1977

TOTAL ASSESSED VALUE = \$14,632,149,769



Key:		REAL PROPERTY	
	Agricultural	\$ 2,933,233,754	20.0%
	Non-Agricultural	11,281,563,320	77.1
	PERSONAL PROPERTY	<u>417,352,695</u>	<u>2.9</u>
	TOTAL	\$14,632,149,769	100.0%

* Timber Excluded
less than .1%

TABLE 18 PART A

1977 ASSESSED VALUE OF REAL PROPERTY & PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

COUNTY	AGRICULTURAL									
	Homestead						Agricultural Non-Homestead	Timber	Seasonal Recreational Residential	Total Agricultural Assessed Value
	Blind/Para,Vet/Disabled	Up To \$15,000 Market		Over \$15,000 Market						
	Up To 120 Acres	Over 120 Acres	Up To 120 Acres	Over 120 Acres	Up To 120 Acres	Over 120 Acres				
ADAMS	4,508		1,679,790	59,911	1,678,732	682,370	4,381,365		16,189,233	24,673,909
ANDERSON	2,600		2,524,760	3,718	6,386,042	366,364	4,801,064	35,157	2,247,035	16,371,820
BECKER	3,243	631	4,240,435	133,019	3,743,074	3,375,314	6,615,475	2,457	10,023,947	28,142,595
BELTRAMI	2,052	77	2,452,255	215,228	813,237	619,035	2,313,016	17,227	3,454,493	10,126,621
BENNETT	5,788		3,735,542	2,425	5,695,810	1,875,546	2,582,669		433,152	14,332,338
BIG STONE	1,200		1,497,242	6,874	2,820,737	1,524,377	10,750,141		375,782	16,976,353
BLAKE	2,752		4,738,470		2,817,567	5,701,704	36,430,894		276,503	71,985,930
BROWN			2,802,284		19,449,717	5,935,822	22,805,426			51,993,269
CARLTON	1,113		2,824,767	35,494	1,744,318	635,573	858,609	162,796	1,785,564	8,048,534
CARVER	1,305		3,555,601		16,824,688	1,902,089	9,328,125		456,085	32,467,693
CASS	3,378	299	1,985,678	250,547	320,228	855,550	1,681,564		22,459,049	27,756,443
CHIPPewa	2,800	1,093	2,743,574		8,772,377	4,036,819	18,248,447			33,805,110
CHISAGO	2,198		4,079,907		9,515,971	1,152,776	4,278,018	27,491	3,488,258	22,544,519
CLAY	1,900	210	3,756,384	23,742	7,984,298	5,514,311	26,352,152		89,869	43,422,866
CLEARWATER	1,335	65	2,045,753	312,067	1,548,563	1,056,894	2,311,259	1,770	792,236	8,069,981
COCK			23,253		32,496			511,568	5,622,598	6,190,315
COTTONWOOD			2,778,372		14,762,793	9,127,392	27,480,201		11,222	54,160,180
CROW WING	3,103		2,000,721	21,896	2,155,596	592,075	2,645,767	54,761	38,397,398	45,861,319
DAKOTA	5,600		2,862,583		13,498,340	4,281,992	21,269,437	15,380	224,815	42,152,168
DODGE	1,400		3,321,465		15,771,816	3,890,869	16,833,357			39,818,967
DOUGLAS	4,599	167	4,439,732	2,351	5,742,751	3,858,476	5,898,762		7,169,310	27,916,148
FARIBAULT	2,800		3,865,623		22,197,945	5,868,365	40,289,061		121,486	72,345,260
FILLMORE	5,475		5,575,024	7,255	19,594,167	9,548,896	15,301,019	2,317	84,036	50,319,189
FRAZEBORN	1,400		4,977,022		27,393,319	9,599,960	25,186,597		37,055	67,195,355
GOODHUE	8,345		5,304,104		25,319,088	4,603,453	15,655,667	854	528,506	56,480,054
GRANT	2,600		2,037,495	770	4,664,443	2,992,568	13,506,727		492,272	23,696,875
HANCOCK			2,439,489		14,195,985	222,739	19,192,746	5,633	3,343,186	39,898,378
HENRIETTA										
HUBBARD	6,301	55	2,376,544	19,100	8,559,299	3,856,469	5,478,679	3,721	100,889	21,403,076
HULL	3,247	945	1,837,816	95,307	952,041	638,600	1,194,015	38,337	9,505,455	14,265,763
ISANTI	16,490	35	5,651,866	16,825	10,338,424	1,249,549	4,741,933	142,740	2,156,701	24,354,563
ITASCA	1,564	110	1,511,849	44,836	1,222,574	534,937	447,067		10,925,488	14,708,455
JACKSON	2,800		3,431,842		10,901,415	6,406,175	37,199,420		166,588	66,108,244
KANABEC	9,753	484	3,421,601	17,880	3,678,220	609,161	1,687,981	577	1,236,053	11,041,710
KANDIYUHI	2,078		4,617,900	22,763	11,798,014	4,244,124	18,932,100		5,676,689	45,292,468
KITSON	185		1,687,356	80,690	2,436,662	3,585,910	13,724,831		38,130	21,559,564
KOCHICHING	1,830		1,198,206	75,141	403,310	172,763	1,293,599		1,484,590	4,629,439
LAC QUI PARLE			3,127,554	576	9,775,447	7,439,132	18,704,563		2,108	39,049,380
LAKE			75,126	603	53,698	4,421	20,603	1,049,555	3,410,438	4,623,504
LAKE WOODS			834,900	48,619	170,035	511,903	1,369,563	10,840	844,702	3,819,982
LE SUEUR	6,173		3,914,443	1,243	13,574,711	1,926,022	12,507,761	160	2,675,796	34,606,320
LINCOLN			2,454,800		6,519,347	5,470,579	9,623,815		131,893	24,200,534
LYNN	4,200		2,842,150		10,281,173	7,007,946	21,210,403		334	41,346,212
MCLEOD	2,800		4,439,714		19,632,201	3,082,964	13,321,199	2,986	57,046	39,737,910
MAHONEN	1,640	235	1,414,287	38,493	1,575,970	2,547,766	3,210,732		723,726	9,513,849
MARSHALL	1,080	570	3,441,583	284,802	3,236,744	6,123,477	19,207,323		98,580	31,495,379
MARTIN			3,534,244		21,515,581	9,010,119	39,112,548			73,291,472
MECKER			3,272,867		12,476,449	3,612,314	9,872,477	1,040	3,095,381	38,060,528

TABLE 18 PART A

1977 ASSESSED VALUE OF REAL PROPERTY & PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

AGRICULTURAL

COUNTY	Homestead						Agricultural Non-Homestead	Timber	Seasonal Recreational Residential	Total Agricultural Assessed Value
	Blind/Para,Vet/Disabled		Up To \$15,000 Market		Over \$15,000 Market					
	Up To 120 Acres	Over 120 Acres	Up To 120 Acres	Over 120 Acres	Up To 120 Acres	Over 120 Acres				
MILLE LACS	4,998	1,016	3,813,880	13,729	6,702,981	1,188,151	1,988,563		3,092,018	16,805,336
MORRISON	9,683	556	7,123,123	53,595	9,671,709	3,095,434	4,383,623	29,755	4,500,394	28,867,912
MOWER	6,140		4,423,653		23,029,032	6,979,464	27,939,339			62,377,628
MURRAY	2,679		3,112,425		13,042,477		30,974,729		716,409	47,848,719
NICOLLET			2,769,126		15,445,191	7,625,703	13,227,850	2,285		39,070,155
NOBLES	2,800		3,328,038		15,144,229	4,214,301	33,794,682			56,474,050
NORMAN	2,548		2,487,384	22,770	4,359,935	3,849,388	20,679,604			31,401,633
OLMSTED	2,291		4,490,509		18,342,286	3,095,059	18,121,475		124,706	42,176,316
PITCO TAIL	5,658	845	11,253,443	154,699	11,293,384	8,398,756	14,691,501	1,318	16,570,338	62,370,342
PENNINGTON	1,772	491	1,548,719	132,560	1,175,097	1,335,310	4,206,282			8,801,231
PINE	5,576	413	5,163,225	373,040	4,606,997	871,695	2,014,481	44,927	6,957,839	20,038,193
PIPESTONE	2,800		2,063,637		7,200,711	4,502,037	12,807,216			26,576,401
POPLAR	1,400		5,785,638	213,006	7,545,660	4,436,948	43,344,427	540	1,683,486	63,412,705
POPE	1,400		2,959,128	13,986	4,227,625	4,251,439	7,616,755		2,352,932	21,523,265
RAMSAY			199,500		620,102		898,966	1,860	385,116	2,105,564
RED LAKE			1,466,550	57,024	1,068,255	2,020,726	2,705,215			7,317,784
REDWOOD	700		3,949,546		20,134,144	6,480,562	41,793,039			72,357,991
RENVILLE			4,895,530		23,525,277	21,663,727	28,836,696		53,905	78,975,135
RICE	2,800		5,229,615		20,981,439	4,620,722	10,521,666		1,758,051	43,314,293
ROCK	1,400		2,195,161		9,653,931	2,659,812	21,647,854			36,158,188
ROSEAU	1,905	180	3,057,258	296,250	1,304,519	2,996,731	5,889,078	11,380	277,171	13,833,472
ST. LOUIS	5,684		2,162,617	131,231	1,431,678	379,500	6,297,986		23,724,970	34,133,616
SCOTT	3,117		4,009,097	127	14,003,038	1,122,573	5,798,275		1,357,360	30,293,587
SHERBURNE	3,352	257	3,554,907	6,269	4,900,566	675,300	3,466,142		2,007,567	15,118,395
SIBLEY			4,110,758	1,767	19,736,510	4,834,726	20,779,437			49,463,208
STEARNS	5,170		10,598,663	21,931	31,678,197	8,068,741	13,747,258		6,636,579	70,742,529
STEELE	4,157		3,243,157		17,323,710	5,882,335	10,403,556		190,070	37,647,029
STEVENS			2,032,390		5,596,260	6,957,391	11,670,161		16,978	26,273,160
SWIFT	1,400		2,942,226	1,152	6,727,362	3,593,561	18,099,654			31,365,395
TODD	8,703	477	6,891,150	75,974	5,091,003	2,965,121	3,856,181	4,714	2,654,316	22,147,688
TRAVERSE	1,200		1,416,708		3,891,462	3,075,494	15,288,621		129,890	24,693,575
WABASHA	1,400		2,075,750		10,495,215	5,641,380	6,672,967		1,116,837	26,904,849
WADSWORTH	3,660	375	2,495,742	120,612	1,233,619	901,915	1,670,623	11,721	386,353	6,924,620
WASHECA	2,100		2,807,714		15,520,581	3,255,151	17,097,682		277,086	38,960,314
WASHINGTON	3,445		1,455,930		7,644,978	201,403	14,945,660	11,454	3,664,441	29,927,511
WATONWAN	1,970		2,433,306		13,422,473		25,399,416		74,870	41,331,735
WILKIN			1,859,562		4,344,800		27,610,088			34,314,330
WINONA			3,665,333		14,398,886	4,652,414	6,868,750	3,290	283,886	29,872,559
WRIGHT	5,616		8,972,050		23,243,390		14,053,972		9,698,467	56,577,485
YELLOW MOUNTAIN	3,909		3,455,307		11,713,465	3,483,033	24,214,597			44,875,315
STATEWIDE TOTALS	248,509	6,571	297,463,638	3,657,497	868,129,092	221,328,090	1,188,543,113	2,228,531	2,933,233,754	251,725,713

TABLE 18 PART B

1977 ASSESSED VALUE OF REAL PROPERTY & PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

ALL OTHER

COUNTY	Homestead		Non-Homestead		Type I & II Apartments Structures		Type I & II Apartments & Title II Nat. Housing Land	Title II Nat. Housing (Under 10,000 Population) Structures
	Blind/Para Vet/Disabled	Up To \$15,000 Market	Over \$15,000 Market	Dwelling w/ 2, or 3 Units	Dwelling w/4 or More Units	4 or Less Stories	5 or More Stories	
AITKIN	17,179	8,130,357	4,213,714	1,073,864	280,372			4,448
ANKA	188,870	127,134,736	248,850,477	33,556,658	32,480,406			80,632
BECKER	25,543	12,792,982	8,191,580	3,554,568	1,313,633			17,212
BELTRAMI	4,295	10,548,090	6,485,624	3,347,790	529,731			5,688
BENTON	21,091	10,720,769	13,374,909	1,721,952	2,886,950			19,200
BIG STONE	1,370	3,155,678	857,256	552,442	62,318			2,930
BLUFORT	34,183	25,653,239	24,582,957	6,084,539	7,664,204	37,997	527,624	89,926
BROWN	13,432	16,785,600	15,060,656	3,119,702	653,332			
CARLTON	15,499	18,081,795	9,949,908	2,742,559	662,550			
CARVER	25,235	20,157,251	34,663,489	3,910,849	3,150,926			44,450
CASS	26,552	12,173,043	6,530,989	1,169,772	5,650			
CHIPPEWA	7,354	7,505,991	3,215,745	1,386,552	244,164			11,267
CHISAGO	7,648	12,876,951	13,468,334	2,472,157	1,348,568			17,528
CLAY	71,860	24,848,032	23,816,753	4,711,330	8,401,630	193,334		34,000
CLAYTON	1,463	2,758,149	841,167	587,902				3,448
COOK	834	2,754,615	1,888,013	1,505,506				3,000
COTTONWOOD	11,415	9,004,793	5,273,845	1,110,374	262,312			12,840
CROW WING	70,710	29,493,110	25,914,056	4,355,573	719,754			34,320
DAKOTA	109,276	124,812,497	252,410,122	25,922,395	52,466,728	530,067	1,442,820	702,630
DODGE	14,005	6,598,542	4,697,498	1,037,450	243,640			
DOUGLAS	18,091	13,782,437	11,816,852	4,762,781	878,356			11,458
FARIBAUT	21,299	9,659,518	3,944,339	1,548,336	384,879			720
FILLMORE	14,186	10,173,830	6,086,117	1,518,590	204,521			1,200
FREERSON	25,067	23,624,431	19,675,003	4,790,094	2,469,157			32,000
GOODHUE	23,250	23,737,344	26,776,299	5,711,363	1,062,285			19,736
GRANT	542	3,057,364	917,726	562,880	56,760			7,474
HENNING	879,469	676,380,324	1,525,687,413	259,959,209	395,989,041	4,873,551	18,766,375	6,887,180
Houston	27,678	9,724,795	6,763,865	1,130,485	394,653			
HUBBARD	13,613	7,225,537	4,042,862	1,223,376	78,712			8,000
ISANTI	9,130	9,621,403	9,014,778	1,345,280	912,440			12,840
ITASCA	29,350	29,753,489	18,390,595	5,295,561	596,992			19,400
JACKSON	2,518	6,298,822	4,122,642	904,528	172,090			10,460
KANABEC	4,553	4,021,528	2,608,808	1,93,563	445,751			1,200
KANDIYOHKI	32,536	18,369,678	17,196,261	3,461,725	2,661,600			31,380
KITSON	3,870	2,584,483	845,946	688,820	103,620			
KOCHICHING	30,857	9,743,943	4,666,536	1,733,154	62,000			7,060
LAC QUI PARLE	2,601	4,222,912	1,806,987	845,328	93,344			15,444
LAKE	4,178	9,451,114	4,977,955	1,496,919	246,772			
LAKEWOODS	1,715	1,344,949	336,996	259,450	9,350			
LE SUEUR	8,579	12,235,534	7,566,856	1,374,353	842,140			7,800
LINCOLN	3,884	3,197,141	1,140,858	420,311	45,599			7,887
LYON	15,807	12,394,086	12,930,415	2,573,640	2,428,034			45,776
MCLIFF	12,810	13,563,579	14,522,566	3,370,913	1,670,525			19,136
MAHONEN	3,645	1,722,591	494,712	267,730	63,120			
MARSHALL	855	3,309,426	844,016	617,928	125,124			2,858
MARTIN	7,254	14,010,084	3,590,077	3,545,052	259,056			12,576
MECKER	8,238	9,771,597	5,145,785	2,243,310	112,484			6,104

TABLE 18 PART B

1977 ASSESSED VALUE OF REAL PROPERTY & PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

ALL OTHER

COUNTY	Homestead			Non-Homestead		Type I & II Apartments Structures		Type I & II Apartments & Title II	Title II
	Blind/Para Vet/Disabled	Up To \$15,000 Market	Over \$15,000 Market	Dwelling w/1 2, or 3 Units	Dwelling w/4 or More Units	4 or Less Stories	5 or More Stories	Nat. Housing Land	Nat. Housing (Under 10,000 Population) Structures
MILLE LACS	25,182	8,148,050	5,386,043	1,654,473	781,444			5,400	35,729
MORRISON	11,843	11,838,013	6,326,703	1,266,890	289,760			7,000	67,975
MOWER	43,285	25,456,405	24,065,046	4,258,252	2,287,490			47,480	11,395
MURRAY	8,796	4,819,584	2,296,576	1,065,453	14,315			4,240	15,623
NICOLLET	14,141	13,649,600	14,491,646	2,786,020	1,283,010			32,684	74,376
NOBLES	15,353	11,269,467	7,255,674	2,867,874	74,080			14,360	4,265
NORMAN	4,784	3,612,048	1,335,083	639,226	145,500			8,496	23,018
OLMSTED	55,147	58,277,252	94,218,124	18,481,838	15,666,645	1,095,968		183,272	9,408
OTTER TAIL	30,977	23,457,482	14,367,274	3,832,618	2,723,452			24,408	38,704
PENNINGTON	3,392	7,211,350	4,507,035	1,302,443	855,024			8,808	54,213
PINE	12,305	6,875,498	2,662,300	1,221,564	43,050			11,568	28,420
PIPESTONE	5,200	6,258,670	2,888,847	1,138,416	325,520			2,856	5,963
POLK	19,417	15,714,645	11,893,680	3,442,579	2,440,120			9,896	12,453
POPE	1,320	4,862,022	2,332,224	1,040,980	563,788			376	2,391
RAMSEY	536,843	314,202,360	453,853,465	75,035,494	143,707,722	760,686	3,355,758	1,831,380	
RED LAKE	510	1,584,356	360,072	215,410	77,000			880	10,900
REDWOOD	7,912	8,819,871	5,574,083	1,595,454	596,431			14,291	37,075
RENVILLE	5,358	8,961,435	3,858,252	1,672,722	744,058			13,666	39,738
RICE	37,971	23,597,946	22,370,242	4,970,006	3,165,186			104,773	
ROCK	5,861	5,214,711	4,123,860	1,144,311	185,630			1,562	14,598
ROSEAU	4,275	3,206,863	878,472	556,740	290,280			2,840	22,090
ST. LOUIS	155,675	150,231,481	96,478,029	30,414,118	8,972,510	132,732	502,650	168,938	92,394
SCOTT	54,871	24,092,003	39,652,074	3,614,218	4,841,336			37,200	
SHEPHERD	56,143	13,343,671	14,224,450	4,243,710	37,581				
SIPLEY	10,240	6,981,139	3,127,506	1,129,550	154,053			4,019	12,846
STARBUCK	58,756	52,478,722	56,699,487	10,510,492	10,424,500	220,911	188,250	137,703	24,593
STEELE	31,791	18,312,498	19,733,597	4,305,341	1,720,391			39,390	
STEVENS	4,913	4,592,873	2,441,936	923,303	568,846			14,636	44,258
SWIFT	5,511	5,658,594	2,155,077	807,824	210,880			4,080	5,815
TODD	19,336	8,601,691	2,961,647	1,107,773	122,262			14,204	47,714
TRAVERSE	5,780	2,292,475	759,955	371,454	105,768			1,440	14,790
WABASHA	6,333	10,941,370	6,732,279	2,403,606				2,100	22,219
WADSWORTH	12,692	5,876,288	2,845,242	1,027,416	261,738			2,280	10,110
WASHTA	11,890	10,303,845	8,759,289	2,298,081	1,121,666	92,664		19,770	
WASHINGTON	77,841	78,572,114	143,999,713	14,204,741	9,775,315			149,512	31,079
WATONWAN	7,545	6,399,008	2,787,192	1,020,250	225,730			3,000	17,485
WILKINSON	6,246	3,386,262	1,521,306	869,478	410,620			2,400	2,949
WINONA	33,303	27,266,853	24,751,943	5,165,314	4,292,446			45,122	10,442
WRIGHT	51,563	26,971,726	29,903,511	7,255,342				319,988	148,875
YELLOW MEDICINE	5,796	6,124,038	3,527,551	1,317,086	96,388			6,464	29,138
STATEWIDE TOTALS	3,354,087	2,461,914,952	3,574,446,460	637,266,384	735,679,740	7,946,510	24,829,517	11,553,730	1,657,271

TABLE 18 PART C

1977 ASSESSED VALUE OF REAL PROPERTY & PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

COUNTY	ALL OTHER							
	Title II Nat. Housing (Over 10,000 Population) Structures	Class 4 Vacant Land	Seasonal Recreational Commercial		Commercial Land & Buildings	Industrial Land & Buildings	Public Utility	
			Class 3a	Class 3			Land & Buildings	Machinery
ADAMS		71,363	251,281	357,168	3,449,287	470,945	243,624	125,090
ANOKA	492,584	13,802,570			70,626,597	48,085,997	1,507,494	2,432,566
BECKHAM	211,344	289,113	375,556	401,921	8,182,829	1,468,265	126,264	285,904
BELT RANGING	362,370	214,838	274,871	529,171	7,877,875	340,740	336,407	880,730
BENTON	251,200	728,824		1,987	8,993,275	2,043,960	327,277	2,596,569
BIG LAKE		2,623		13,267	1,559,614	298,930	352,705	948,676
BLUE EARTH	200,009	992,238			27,655,072	9,352,210	1,804,662	4,788,582
BROWN	346,380	379,873			9,849,173	7,297,370	189,384	81,916
CARLTON	105,900	558,217	11,365		5,755,500	11,761,134	8,349,863	7,562,599
CANON	222,920	1,612,283		31,600	14,651,699	914,110	172,898	502,628
CASS		265,366	1,129,605	1,849,404	3,554,712	48,321	362,328	606,282
CHIPPewa		50,348			4,487,222	494,758	989,178	2,151,067
CHISAGO		2,355,876		101,692	4,265,768	764,569	696,456	1,240,117
CLAY	100,000				17,322,507	1,926,400	118,422	190,201
CLEARWATER	27,220	82,947		30,783	1,386,292	27,692	2,124,931	4,335,791
COOK		3,059,647	61,831	552,217	3,374,121		37,468	117,286
COTTONWOOD	115,080	112,095			4,441,975	2,063,377	74,246	146,195
CROW WING	150,000	1,277,778	937,510	1,489,777	16,377,600	2,329,841	245,161	1,507,880
DAKOTA	1,411,908	14,204,875			117,195,475	27,086,849	10,804,847	31,279,390
DODGE		148,551			2,562,620	544,389	47,204	167,812
DOUGLAS	132,960	218,598	340,653	343,077	11,032,820	865,112	598,288	611,029
FARIBAULT		159,058		232	4,596,517	3,533,563	216,035	478,242
FILLMORE	43,000	151,045			5,383,574	141,879	107,478	307,438
FREDERICK	179,400	579,014			14,189,219	8,698,844	877,755	1,819,192
GOODHUE	163,730	1,448,789		69,510	14,872,924	8,427,338	31,464,738	92,588,778
GRANT		43,184		20,317	1,958,464		28,779	63,169
HANSEN	11,324,742	59,956,952		50,623	861,909,473	348,179,511	22,013,068	23,165,469
HOUSTON		373,644	1,550		3,884,601	48,740	25,124	110,529
HUBBARD	94,894	2,548,964	698,201	1,029,833	3,105,829	123,539	139,492	763,715
ISANTI		612,331	3,565	22,475	4,225,567	4,472	526,449	463,262
ITASCA		6,635,938	495,087	501,488	11,196,715	17,375,819	8,618,273	31,302,448
JACKSON		108,686			2,963,141	878,330	599,904	1,384,599
KANABEC		399,807	1,252	18,470	2,042,276	1,138,654	27,611	59,994
KANDIYUHI	222,870	473,323	87,732	92,041	12,157,304	2,450,685	424,840	582,437
KITSON		357,879		558	2,026,570	119,583	512,302	2,725,235
KOOCHICHIING	116,535	720,680	13,032	204,228	5,039,772	9,455,829	155,359	1,104,656
LAC QUI PARLE		53,492			2,980,201	1,763,172	93,353	156,438
LAKE		1,323,130	156,542	497,575	2,567,349	599,749	474,699	318,258
LAKE/WOODS		1,290	169,407	122,140	747,168	7,568	63,732	109,341
LE SUEUR	132,900	309,931	18,493	289,176	4,206,545	2,739,654	210,790	1,140,380
LINCOLN		94,487		11,833	1,415,577	392,548	48,425	40,741
LYON	112,040	558,309		917	11,552,613	2,663,807	390,589	685,920
MCLEOD	92,000	501,651			8,595,622	7,230,670	137,316	149,922
MAHONEN		25,413	27,900	50,917	850,368		21,500	26,574
MARSHALL					2,033,049	367	840,785	2,813,743
MARTIN	140,893	725,195		12,810	8,546,078	3,628,856	1,097,908	5,049,788
MEeker		242,864		4,495	4,673,885	1,378,153	56,717	293,089

TABLE 18 PART C

1977 ASSESSED VALUE OF REAL PROPERTY & PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

COUNTY	Title II Nat. Housing (Over 10,000 Population) Structures	Class 4 Vacant Land	Seasonal Recreational Commercial		Commercial Land & Buildings	Industrial Land & Buildings	Public Utility	
			Class 3a	Class 3			Land & Buildings	Machinery
MILLE LACS		2,195,760	73,590	424,831	4,245,230	936,497	227,210	736,630
MORRISON		111,069	72,540	148,676	6,200,557		2,390,327	850,882
MOWER	252,540	371,847			16,235,897	6,720,857	177,975	962,425
MURRAY		73,325			2,193,343	560,461	123,340	129,845
NICOLL ET		470,550			6,225,682	2,385,598	55,096	148,840
NOBLE'S	159,060	95,460			9,171,814	2,587,869	181,374	163,536
NORMAN					1,612,844	31,003	157,724	899,556
OLMSTED	598,314	3,096,812			77,090,243	18,128,693	1,274,032	776,287
OTTER TAIL	201,994	2,345,666	482,659	856,614	14,045,419	1,259,567	3,368,756	7,401,786
PENNINGTON					5,274,417	1,244,463	29,606	187,433
PINE		1,675,806	14,307	85,589	3,385,593	218,626	210,550	442,489
PIPESTONE		63,382			3,687,121	453,306	131,193	398,037
FOLK	178,440				10,779,713	6,433,015	620,424	1,668,362
POPE			26,388	86,521	2,958,935	409,919	85,656	321,638
RAMSEY	5,576,745	16,583,711			308,996,843	170,951,890	8,603,164	16,525,246
RED LAKE		86			745,792	83,334	190,060	605,977
REDWOOD	112,321	180,430			5,951,217	2,910,852	164,845	169,727
REXVILLE	43,139	178,376			4,285,429	8,491,741	122,006	343,075
RICE	441,986	996,253	60,213	58,265	16,573,121	4,747,731	382,893	1,955,849
ROCK	138,349	35,388			3,356,347	1,034,837	61,704	265,909
ROSFAR				15,810	2,364,398	593,142	171,752	273,522
ST. LOUIS	1,771,067	9,761,301	416,857	1,274,269	80,125,051	21,352,943	7,920,069	19,885,583
SCOTT	106,214	2,804,514		45,539	13,635,970	18,372,383	697,706	7,359,512
SHERBURNE		1,309,765		179,130	4,542,035	484,739	19,231,045	76,271,921
SIBLEY		108,320			2,303,703	1,661,219	43,355	183,960
STEARNS	352,800	3,612,287	12,141	433,407	37,813,078	13,810,403	627,544	2,319,231
STEELE	309,834	520,150			13,491,936	4,331,339	298,673	706,727
STEVENS	18,720	79,798	189	8,594	3,357,764	325,837	76,083	147,410
SWIFT		79,464		6,076	3,017,267	1,075,258	268,277	495,660
TODD		810,029	100,205	97,475	2,851,234	1,267,250	89,967	691,820
TFAVEPSE		12,610		1,271	1,171,468	89,607	108,628	37,082
WABASHA		796,773		73,470	4,341,667	1,623,766	62,866	247,590
WADENA		2,064	2,160		4,112,133	409,575	65,402	378,511
WASICA	106,720	255,359			5,400,531	3,531,203	104,778	590,560
WASHINGTON	1,070,221	9,734,540			31,653,151	16,846,720	6,806,249	23,172,518
WATONWAN		73,702			3,363,534	2,179,455	179,341	206,520
WILKIN		13,556			2,085,642	20,038	17,957	40,188
WINONA	278,705	784,511	1,960	28,617	17,235,756	13,151,439	399,103	622,226
WRIGHT		1,558,876	1,139	100,566	9,823,733	1,677,544	11,391,731	24,261,895
YELLOW MEDICINE		93,774			3,165,888	1,380,471	98,597	203,380
STATENIDE TOTALS	29,144,217	190,884,893	6,319,796	12,730,072	2,090,717,231	873,111,179	165,989,186	423,311,022

TABLE 18 PART D

1977 ASSESSED VALUE OF REAL PROPERTY & PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

COUNTY	ALL OTHER		TOTAL REAL PROPERTY	CLASS 3F - HOMESTEAD STRUCTURES ON EXEMPT LAND				Total Class 3F
	Mineral	Total		Blind/Para Vet/Disabled	Up to \$15,000 Ag	Over \$15,000 Ag	Over \$15,000 Non-Ag	
AITKIN		18,699,650	43,373,559					
ANDAKA		575,240,587	595,612,407					
BLOCKER		37,239,374	65,381,967			3,309		3,309
BUTTE		32,143,905	42,277,526					
CADET		40,687,873	55,020,211			1,630		1,630
CHANDLER		7,875,916	24,852,269					
CLAY		109,490,771	181,476,701					
CODD		53,775,816	105,769,087					
CORSE		65,676,774	79,025,309			1,548		1,548
CRAWFORD		75,979,167	112,446,860					
CRAWFORD		27,722,474	55,478,017			65,093	3,547	68,640
DEKALB		20,711,831	54,516,941					
DEKALB		35,160,017	61,704,536			1,377		1,377
DEKALB		86,734,524	130,157,390			1,298		1,298
DEKALB		12,290,263	20,360,244					
DEKALB		13,362,663	19,552,978			11,750	4,320	16,070
DEKALB		22,002,037	76,162,217					
DEKALB	605,837	85,136,627	130,997,946			1,760		1,760
DEKALB		660,288,879	702,441,047					
DEKALB		16,061,755	55,880,722					
DEKALB		45,484,408	73,400,550					
DEKALB		24,553,128	95,898,388					
DEKALB		23,112,858	73,432,047					
DEKALB		75,562,166	143,157,521					
DEKALB		206,411,375	262,891,429					
DEKALB		6,645,065	30,341,540					
DEKALB		4,203,335,550	4,243,237,928					
DEKALB		22,485,664	43,888,738					
DEKALB		21,655,557	35,921,330			2,651	1,062	3,713
DEKALB		27,111,442	51,466,035					
DEKALB	7,650,452	134,040,238	148,748,693			38,882	6,156	45,038
DEKALB		17,459,301	83,567,545					
DEKALB		11,507,822	22,549,532					
DEKALB		58,815,769	104,108,237	1,638	4,180			5,818
DEKALB		10,002,866	31,562,430					
DEKALB		33,079,351	37,708,790			550		550
DEKALB		12,131,098	51,180,478					
DEKALB		22,114,340	25,737,844			5,357		5,357
DEKALB		2,174,530	6,994,512					
DEKALB		31,092,291	69,698,631					
DEKALB		6,851,889	31,052,423					
DEKALB		44,610,310	85,956,522				2,056	2,056
DEKALB		54,313,815	94,051,725					
DEKALB		3,562,810	14,076,659			100		100
DEKALB		10,685,784	42,181,163			625	480	1,105
DEKALB		45,701,890	113,993,362					
DEKALB		24,248,887	62,309,415					

TABLE 18 PART D

1977 ASSESSED VALUE OF REAL PROPERTY & PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

COUNTY	ALL OTHER		TOTAL REAL PROPERTY	CLASS 3F - HOMESTEAD STRUCTURES ON EXEMPT LAND				Total Class 3F
	Mineral	Total		Blind/Para Vet/Disabled	Up to \$15,000 Ag	Over \$15,000 Non-Ag	Ag	
MILLE LACS		24,876,069	41,681,405					
MORRISON		29,592,235	58,460,147			990		990
MOMFF		84,890,884	147,268,512					
MURRAY		11,334,921	59,183,640					
NICOLLET		41,917,283	80,987,438			2,508		2,508
NOBLESS		33,860,186	90,334,236					
NORMAN		6,466,282	39,870,915					
OLMSTED		289,352,035	331,528,351					
OTTER TAIL		74,437,376	136,807,718		5,752			5,752
PENNINGTON		20,718,224	29,519,455					
PINE		16,891,679	36,529,872			1,038		1,038
PIPESTONE		15,356,511	41,934,912					
POCK		53,212,748	116,625,452		2,700		2,325	5,025
POPE		12,702,158	34,225,423					
RAMSEY		1,520,612,347	1,522,717,911					
RED LAKES		3,874,417	11,192,201			1,228		1,228
REDWOOD		26,534,506	56,892,500					
RENVILLE		28,758,995	107,734,130					
RICE		79,482,440	122,796,733					
ROCK		15,590,067	51,748,255					
ROSEAU		8,382,144	22,213,656					
ST. LOUIS	31,940,384	464,596,061	498,729,677		177	179,651	41,446	221,274
SCOTT		114,313,540	144,607,127					
SHOEBURNE		133,924,190	149,042,585			2,640		2,640
SIBLEY		15,719,918	65,182,126					
STEARNS		189,725,305	263,467,834			3,300		3,300
STEELE		43,761,667	101,403,696					
STEVENS		12,505,162	39,778,322					
SWIFT		13,833,783	45,199,178					
TODD		18,782,611	43,930,249			3,177		3,177
TRAVERSE		4,972,628	29,665,203					
WABASHA		27,143,009	54,097,858					
WADENA		15,005,611	21,930,231			1,562		1,562
WASICA		32,690,356	71,656,670					
WASHINGTON		436,497,714	366,425,225	2,200				2,200
WATONWAN		15,443,162	57,794,897					
WILKIN		8,376,442	42,690,972					
WINONA		94,108,742	123,981,301					
WRIGHT		113,456,986	170,034,474			1,848		1,848
YELLOW MEDICINE		16,049,571	60,922,896					
STATEWIDE TOTALS	60,156,673	11,281,562,320	14,214,797,270	2,200	10,267	338,052	2,325	411,911

TABLE 18 PART E

1977 ASSESSED VALUE OF REAL PROPERTY & PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

COUNTY	CLASS 3				CLASS 4			
	Tools & Machinery	Structures On Leased Public Land	Agricultural Real Estate Leased	Total Class 3	Structures On Leased Public Land	Structures On Railroad Right of Way	All Other Real Estate Leased	System Of Electric Utilities
AITKIN		318,961	12,365	331,330	7,173	27,764		63,194
ANOKA	55,187			55,187		16,555		10,653,207
BECKER	14,606	22,502		37,108	7,666	198,112	4,229	181,833
PLTYPAMI	1,290	575,100	7,999	584,389	32,065	97,546	2,709	949,241
RENTON					61,774	372,812		763,814
FIG STONE						255,395		178,923
BLU: EARTH	12,034			12,034	1,290	249,344	11,565	1,762,562
BROWN	45	4,070		4,115		53,517		111,088
CARLTON	16,454	1,125,678		1,142,132	1,559	28,240		834,223
CARVER	66,246	4,000	800	71,046	8,299	16,094	36,378	970,229
CASS	829	5,541,244		5,542,073	939	62,031	3,237	675,784
CHIPPEWA		27,209		27,209		684,897		545,218
CHISAGO	3,337	7,167		10,504	2,870	91,332		761,239
CLAY		4,100		4,100	81,786	1,891,355	9,374	328,563
CLEARWATER	355	113,712		114,067		61,877		95,890
COOK		228,571		228,571	2,844		17,140	
COTTONWOOD		2,366		2,366		195,521		86,663
CROW WING	3,738	5,630		9,368	1,466	683,586	1,290	985,295
DAKOTA	291,770	400	25,947	318,117	315	110,037		10,859,008
DODGE	1,446		21,570	23,016		66,457		280,419
DOUGLAS	17,564	10,415		27,979	150,337	395,374		242,422
FARIBAULT		4,713	4,516	9,229	35,033	145,192	124,076	557,511
FILLMORE		809	1,551	2,360	237	160,241		217,914
FERRIS	8,763			8,763	12,158	248,146	2,150	1,292,862
GOODHUE	41,459		7,697	49,156	94,471	202,057	501,566	2,391,522
GRANT		633	7,621	8,254	731	389,495	10,750	219,601
HENNEPIN	1,027,954			1,027,954	1,045,416	450,348		58,472,499
HOUSTON	6,773	21,098		27,871	4,085	40,166		256,019
HURON	649,416	121,990		771,406	430	50,072	8,815	357,330
ISANTI						154,671		205,004
ITASCA	20,057	2,359,446		2,379,503	47,973	281,310	20,279	322,116
JACKSON	53,779		1,050	54,829		522,923		81,882
KANABEC	271	6,450	160	6,881	688	43,983		37,476
KANDIYOHKI						487,190		319,748
KITSON		26,865		26,865	1,462	576,458		377,457
KOOCHICING		26,470		26,470	6,546	14,706	1,677	303,795
LAC QUI PARLE		3,001		3,001	2,523	413,350		332,300
LAKE	18,564	130,964		149,528	1,104	17,756	4,816	123,128
LAKE/WOODS		18,911		18,911	3,990	39,259		16,030
LE SUEUR					6,213	124,009		452,544
LINCOLN						10,981		150,252
LYON			40,114	40,114	117,003	478,203	73,035	461,860
MCLINTOCK						400,107		251,328
MAHONEN		31,318		31,318		128,097		138,503
MARSHALL		24,583		24,583	28,208	556,930		179,735
MARTIN	6,788			6,788	1,419	94,643	153,811	245,203
MEEKER	258			258	5,418	458,251	3,311	184,696

TABLE 18 PART E

1977 ASSESSED VALUE OF REAL PROPERTY & PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

COUNTY	CLASS 3				CLASS 4			
	Tools & Machinery	Structures On Leased Public Land	Agricultural Real Estate Leased	Total Class 3	Structures On Leased Public Land	Structures On Railroad Right Of Way	All Other Real Estate Leased	System Of Electric Utilities
MILLE LACS	5,516			5,516	2,924	163,572		239,785
MORRISON	58,244	305		58,549	12,814	218,225		679,701
MOWER	5,000	3,300		8,300	15,480	566,267	1,505	385,796
MURRAY		598		598		212,687	8,232	352,593
NICOLLET		16,888		16,888	34,142			144,168
NOBLES	23,739			23,739	688	235,540		87,720
NORMAN		500		500		804,745		116,487
OLMSTED			52,800	52,800	24,525			440,087
OTTER TAIL	163,974	2,399	13,283	179,656	47,078	528,135	7,955	1,784,426
PENNINGTON	23,217			23,217		539,650		23,005
PINE	2,346	117		2,463	72	219,708		528,650
PIPESTONE	24,261		32,684	57,245	1,290	330,971	28,896	524,385
POLK	64,858	157,369	1,684	223,908		2,536,572		915,253
POPE		458		458	688	134,719		333,594
FAMSEY	109,911			109,911	995,271	13,760		24,799,299
RED LAKE					5,590	165,163		203,476
REDWOOD					11,597	156,972	2,464	424,276
RENVILLE			9,200	9,200		642,937		465,109
RICE			27,649	27,649	13,642	133,566		1,313,638
ROCK	130	1,610		1,740	16,211	115,498		108,013
ROSEAU		69,550	2,302	71,852		257,527	24,467	88,037
ST. LOUIS	3,644,815	1,052,981		4,697,796	1,012,221	2,180,645	244,147	8,125,980
SCOTT	4,310			4,310		21,772	19,523	2,423,970
SHELBURNE	2,711		1,599	4,310	16,856	21,844		1,026,796
SIBLEY						14,418		229,452
STAPLES	189,365	3,358		192,723	37,991	856,058		2,786,116
STEPHENS					3,204	185,373	3,225	80,118
STEVENS	40,056			40,056		397,449		439,785
SWIFT		1,217		1,217	6,020	694,665		276,791
TODD	86,705	4,657		91,362	1,567	155,877		432,510
TRAVERSE	167	4,016	4,560	3,743	4,101	292,098	11,802	249,701
WABASHA						42,097		421,400
WADENA	29,495	1,000		30,495	9,073	483,414	1,929	249,612
WASICA		12,368	1,717	14,085		76,196	1,548	118,462
WASHINGTON		1,786		1,786	200,272	309,582	7,525	7,658,372
WATKINSON		1,569		1,569	8,170	42,656	4,386	123,109
WILKINSON			15,500	15,500		616,104	4,816	98,133
WINONA	30,299	3,890		34,179	23,951	35,156		1,463,424
WRIGHT	39,143			39,143	20,914	179,313	72,584	1,335,193
YELLOW MEDICINE					10,303	216,610	64,161	362,961
STATEWIDE TOTALS	6,867,272	12,109,812	294,972	19,271,056	4,318,456	26,857,548	1,501,273	161,207,548

TABLE 18 PART F

1977 ASSESSED VALUE OF REAL PROPERTY & PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

COUNTY	CLASS 4				Total Class 4	TOTAL PERSONAL PROPERTY	TOTAL REAL & PERSONAL PROPERTY
	System Of Gas Utilities	System Of Water Utilities	Billboards Advertising Devices	All Other Personal Property			
AITKIN	115,817				213,948	545,278	43,918,837
ANDRA	6,119,545		51,428	4,288,519	21,129,254	21,184,441	616,796,848
BECKER	764,545		5,762		1,162,152	1,202,569	66,584,536
BELTPAMI	2,631,666		4,128	2,580	3,719,935	4,305,954	46,576,480
BENTON	1,932,848		8,486	430	3,110,164	3,110,164	58,130,375
BIG STONE			645		434,063	434,063	25,287,232
BLUE EARTH	2,636,543		13,865		4,675,569	4,687,603	186,164,304
BROWN	393,121		258		557,964	562,099	106,331,186
CAPTEN	6,541,091		2,399	3,923	7,416,435	8,560,115	82,585,423
CAYUSE	1,709,717		7,507		2,748,224	2,819,270	115,266,130
CASS	1,124,482				1,868,673	7,479,386	62,958,303
CHIPPWA	301,397		1,075	56,545	1,569,131	1,616,340	56,133,281
CHISAGO	1,829,558		6,836	5,332	2,698,167	2,710,048	64,414,584
CLAY	1,698,328		10,492	1,935	4,021,833	4,027,231	134,184,621
CLEARWATER	4,665,156				4,822,923	4,936,990	25,297,234
COCK		14,540			35,524	280,165	19,833,143
COTTONWOOD	219,875		3,741		505,600	507,966	76,670,183
CROW WING	931,713			7,096	2,611,446	2,622,574	133,620,520
DAKOTA	11,541,517		29,799		22,942,177	23,260,294	725,701,341
DEER	593,560		4,859	17,333	965,668	989,684	56,869,406
DEUEL	1,272,808		7,375	1,634	2,009,950	2,097,929	75,498,485
DEWEAULT	404,125		1,032	2,322	1,269,295	1,273,524	98,176,912
DILLON	992,004		5,676		1,366,772	1,366,132	74,801,179
DODGE	3,161,360		18,318	1,505	4,727,549	4,736,312	147,893,833
DODGE	1,488,143		22,564	4,085	4,681,308	4,730,464	267,621,893
DRYDEN	74,807		2,185	3,870	701,439	705,693	31,051,633
DUNN	36,458,831		382,936	39,155	97,045,188	98,074,142	4,361,312,070
EDWARDS	674,635		3,343		978,448	1,006,319	44,895,057
ELMENDORF	1,983,074			1,247	2,406,968	3,182,087	39,103,417
ELMENDORF	1,022,841		1,505	23,349	1,487,370	1,487,370	52,953,375
ELMENDORF	5,897,612		5,406	3,838	7,579,546	10,003,127	158,751,820
JACKSON	743,284		3,528	10,019	1,361,634	1,416,463	94,984,008
KANABEC	186,790		2,344	1,720	272,951	276,832	22,829,364
KANDIYUHI	1,463,419		4,171	4,988	2,279,516	2,285,334	106,393,571
KITTSON	6,531,976	43	258		7,587,694	7,614,559	39,176,989
KNOX	578,823			8,385	916,932	944,452	38,653,242
LAC QUI PARLE	291,607		6,126		1,034,107	1,037,108	52,217,586
LAKE	429,022		986	45,450	621,266	776,153	27,513,997
LAKEWOODS	511,971				571,259	590,170	7,584,682
LE SUEUR	1,204,249		1,916	15,804	1,804,755	1,804,755	67,503,356
LINCOLN	55,333			3,423	216,966	219,989	31,272,412
LYON	648,836		1,677	1,763	1,782,377	1,824,547	87,781,069
MCLEOD	729,774		3,191	10,172	1,394,572	1,394,572	95,446,297
MAHONEN					266,600	298,018	13,374,677
MARSHALL	7,370,176		8,514	9,675	7,853,247	7,678,935	50,060,098
MARTIN	1,115,586		7,740		1,618,402	1,625,190	120,618,552
MILLERS	809,560		1,116	3,182	1,465,536	1,465,794	63,775,209

TABLE
TABLE 18 PART F
FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION
1977 ASSESSED VALUE OF REAL PROPERTY & PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

COUNTY	System Of Gas Utilities	System Of Water Utilities	Billboards Advertising Devices	And Other Personal Property	Total Class 4	TOTAL PERSONAL PROPERTY	TOTAL REAL & PERSONAL PROPERTY
MILLE LACS	636,504		7,052	301	1,080,138	1,055,654	42,737,059
MORRISON	2,055,910		15,738		2,982,394	3,041,933	61,502,080
MOWER	487,362		28,240	8,041	1,453,491	1,510,191	148,770,503
MURRAY					573,512	574,110	59,757,750
NICOLLET	942,101		9,386		1,129,797	1,149,193	82,136,631
NOBLE	497,100		8,816		3,800,273	824,012	91,158,248
NORMAN	520,257		645		1,442,134	1,442,634	41,313,549
OLMSTED	2,880,122	155,922	25,481	733,997	4,260,134	4,312,934	335,841,285
OTTUMWA							
OTTUMWA TAIL	1,722,641		8,456	1,219	4,059,910	4,285,318	141,093,036
PENNINGTON	4,314,626			258	4,877,539	4,900,756	34,420,211
PINE	1,557,595		15,281		2,319,982	2,323,488	39,253,355
PIPPA	378,059		344	21,844	1,285,829	1,343,074	43,277,986
POLK	3,736,150	14,964	860	10,148	7,213,947	7,442,880	124,068,333
POPE	658,277		1,075		1,168,353	1,168,811	34,394,234
PAMSEY	16,951,246		160,930		42,989,220	43,039,131	565,817,042
RED LAKE	2,197,542				2,571,771	2,572,999	13,765,200
REDWOOD	388,275				883,584	583,584	99,876,084
RENVILLE	592,634			33,798	1,734,478	1,743,678	109,477,808
RICE	2,576,375		8,107	353	4,045,681	4,073,630	126,870,363
ROCK	187,452				428,206	429,946	52,178,201
ROSEAU	724,172		258		1,094,461	1,166,313	23,379,969
ST. LOUIS	6,419,616		128,165	186,164	8,229,679	8,248,449	521,948,426
SCOTT	1,984,875		10,711		4,440,855	4,445,165	149,052,292
SHERBURNE	697,803		215		1,763,514	1,770,464	150,813,049
SIBLEY	314,453			8,000	565,332	565,332	65,748,458
ST. PARS	2,459,235			645	6,157,030	6,353,053	266,820,887
STEELE	2,024,962		25,111	44,436	2,886,429	2,366,429	103,775,125
STEVENS	8,258		720	2,537	1,159,789	1,099,846	39,978,167
SWIFT	353,664				1,331,140	1,332,357	46,531,535
TODD	1,416,460		3,067	1,698	2,214,188	2,305,217	43,236,026
TRAVES			1,002		559,604	568,347	30,234,550
WABASHA	542,574		1,333		1,007,404	1,007,404	55,105,262
WADSWORTH	1,101,651		2,064	7,654	1,855,557	1,887,654	23,817,885
WASCO	1,775,857		840	2,103	3,690,596	1,704,444	73,361,351
WASHINGTON	6,243,620		40,715	301	4,460,387	4,464,573	380,889,598
WATONWAN	518,321		1,161		697,803	699,372	58,494,269
WILKIN							
WINONA	332,062		8,867		1,059,982	1,075,482	43,766,454
WRIGHT	1,326,335		10,980		2,859,850	2,894,029	126,875,330
YELLOW MEDICINE	1,234,307		3,354		2,856,749	2,857,790	172,932,214
	533,289				1,187,324	1,187,324	62,111,210
STATEWIDE TOTALS	196,702,755	197,104	1,233,160	5,651,675	1,669,728	1,632,149,765	

* Distribution Value less Contribution Value.
** Distribution Tax less Contribution Tax.

TABLE _____

FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION
VALUATION AND TAX DIFFERENCES BY COUNTY
TAXES PAYABLE 1978
(METRO COUNTIES)

<u>COUNTY</u>	<u>CONTRIBUTION VALUE</u>	<u>DISTRIBUTION VALUE</u>	<u>DIFFERENCE *</u>
ANOKA	\$ 23,049,213	\$ 23,841,011	\$ 791,798
CARVER	3,492,015	3,372,757	- 119,258
DAKOTA	30,634,100	18,158,490	-12,475,610
HENNEPIN	92,790,564	88,725,170	- 4,065,394
RAMSEY	32,197,487	50,731,722	18,534,235
SCOTT	10,232,247	3,961,788	- 6,270,459
WASHINGTON	<u>8,257,135</u>	<u>11,861,827</u>	<u>3,604,692</u>
TOTAL:	\$200,652,761	\$200,652,765	\$ 4

<u>COUNTY</u>	<u>CONTRIBUTION TAX</u>	<u>DISTRIBUTION TAX</u>	<u>DIFFERENCE**</u>
ANOKA	\$ 2,650,660	\$ 2,367,469	\$- 283,191
CARVER	401,584	386,881	- 14,703
DAKOTA	3,522,921	1,826,070	- 1,696,851
HENNEPIN	10,670,915	10,207,857	- 463,058
RAMSEY	3,702,711	6,526,233	2,823,522
SCOTT	1,177,190	460,541	- 716,649
WASHINGTON	<u>949,567</u>	<u>1,299,511</u>	<u>349,944</u>
TOTAL:	\$ 23,075,548	\$ 23,074,562	\$- 986

* Distribution Value less Contribution Value.

** Distribution Tax less Contribution Tax.

SECTION IV

Current Year - Taxes Payable 1978

Part A: By Taxing District

TABLE 20

REAL AND PERSONAL PROPERTY TAXES LEVIED
BY COUNTY BY TAXING DISTRICT

1977 ASSESSMENT - PAYABLE 1978

	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON**	BIG STONE	BLUE EARTH**
<u>Assessed Values</u>							
Real Property	\$ 43,373,559	\$595,612,407	\$ 65,356,974	\$ 42,270,529	\$ 55,004,367	\$ 24,852,269	\$181,483,612
Personal Property	545,278	21,184,441	1,202,569	4,305,953	3,110,165	434,963	4,687,603
Total	\$ 43,918,837	\$616,796,848	\$ 66,559,543	\$ 46,576,482	\$ 58,114,532	\$ 25,287,232	\$186,171,215
<u>Average Rate of Taxation: Mills*</u>	89.99	98.95	105.71	114.64	101.24	113.94	108.92
<u>Taxes Levied Including Special Assessments</u>							
County	\$ 1,136,180	\$ 14,205,684	\$ 1,919,294	\$ 1,940,007	\$ 1,330,051	\$ 918,433	\$ 5,043,415
City	211,754	13,281,245	579,380	736,527	1,238,250	548,883	5,037,698
Township	262,520	194,123	344,454	170,588	130,376	82,803	342,481
School District***	2,397,898	33,272,000	4,305,097	2,676,222	3,322,405	1,351,283	10,207,746
Special District****	6,587	1,566,461	39,805	9,632	128,937	12,626	403,193
Contribution Levy	-0-	2,650,660	-0-	-0-	-0-	-0-	-0-
Total	\$ 4,014,939	\$ 65,170,173	\$ 7,188,030	\$ 5,532,976	\$ 6,150,019	\$ 2,914,028	\$ 21,034,533
<u>Taxes Levied Excluding Special Assessments</u>							
County	\$ 1,136,180	\$ 14,205,684	\$ 1,916,708	\$ 1,934,767	\$ 1,328,349	\$ 918,433	\$ 4,945,284
City	148,929	9,154,534	429,955	548,121	973,782	516,069	4,380,582
Township	262,520	185,332	344,454	170,588	130,316	82,803	340,705
School District***	2,397,898	33,272,000	4,305,097	2,676,222	3,322,405	1,351,283	10,207,746
Special District****	6,587	1,566,461	39,805	9,632	128,937	12,626	403,193
Contribution Levy	-0-	2,650,660	-0-	-0-	-0-	-0-	-0-
Total	\$ 3,952,114	\$ 61,034,671	\$ 7,036,019	\$ 5,339,330	\$ 5,883,789	\$ 2,881,214	\$ 20,277,510
<u>45% Homestead Credit</u>							
Agricultural	\$ 74,333	\$ 254,577	\$ 291,762	\$ 134,362	\$ 297,582	\$ 137,484	\$ 525,122
Non-Agricultural	355,090	12,016,524	889,818	793,047	841,113	259,290	2,100,826
Tax Inc. Financing	-0-	-0-	-0-	-0-	893	-0-	-0-
Fiscal Disparities	-0-	100	-0-	-0-	-0-	-0-	-0-
Total	\$ 429,423	\$ 12,271,201	\$ 1,181,580	\$ 927,409	\$ 1,139,588	\$ 396,774	\$ 2,625,948
<u>Agricultural Aid Credit</u>							
15 Mills	\$ 48,269	\$ 133,631	\$ 119,927	\$ 49,670	\$ 141,594	\$ 64,788	\$ 441,232
10 Mills	214,560	74,665	201,475	68,166	48,946	126,572	425,750
Total	\$ 262,829	\$ 208,296	\$ 321,402	\$ 117,836	\$ 190,540	\$ 191,360	\$ 866,982
<u>Taconite Tax Credit</u>	\$ 367,519	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>Net Tax Payable</u>	\$ 2,892,343	\$ 48,555,174	\$ 5,533,037	\$ 4,294,085	\$ 4,553,661	\$ 2,293,080	\$ 16,784,580

TABLE 20

REAL AND PERSONAL PROPERTY TAXES LEVIED
BY COUNTY BY TAXING DISTRICT

1977 ASSESSMENT - PAYABLE 1978

	BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY**
<u>Assessed Values</u>							
Real Property	\$105,769,087	\$ 74,025,192	\$112,452,460	\$ 55,442,065	\$ 54,516,941	\$ 61,445,304	\$130,157,390
Personal Property	560,104	8,560,115	2,819,270	7,516,238	1,616,340	2,706,152	4,027,231
Total	\$106,329,191	\$ 82,585,307	\$115,271,730	\$ 62,958,303	\$ 56,133,281	\$ 64,151,456	\$134,184,621
<u>Average Rate of Taxation: Mills*</u>	88.35	114.01	112.53	106.72	102.72	111.43	100.97
<u>Taxes Levied Including Special Assessments</u>							
County	\$ 2,704,858	\$ 3,024,702	\$ 3,662,508	\$ 2,447,030	\$ 2,149,774	\$ 2,048,509	\$ 2,867,180
City	1,555,607	1,205,656	2,873,422	418,285	821,305	895,327	3,182,351
Township	181,247	314,944	297,054	379,012	288,681	334,556	291,372
School District***	5,252,417	4,862,698	7,150,960	3,532,540	2,975,107	4,094,100	8,079,158
Special District****	31,080	75,103	208,605	7,544	8,692	42,517	296,136
Contribution Levy	-0-	-0-	401,584	-0-	-0-	-0-	-0-
Total	\$ 9,725,209	\$ 9,483,103	\$ 14,594,133	\$ 6,784,411	\$ 6,243,559	\$ 7,415,009	\$ 14,716,197
<u>Taxes Levied Excluding Special Assessments</u>							
County	\$ 2,428,559	\$ 3,024,702	\$ 3,638,433	\$ 2,447,030	\$ 1,760,097	\$ 2,043,628	\$ 2,815,456
City	1,501,220	1,166,740	1,364,688	353,135	733,658	633,899	2,077,601
Township	181,247	286,440	207,768	378,622	288,681	334,556	280,672
School District***	5,252,417	4,862,698	7,150,960	3,532,540	2,975,107	4,094,100	8,079,158
Special District****	31,080	75,103	208,605	7,544	8,692	42,517	296,136
Contribution Levy	-0-	-0-	401,584	-0-	-0-	-0-	-0-
Total	\$ 9,394,523	\$ 9,415,683	\$ 12,972,038	\$ 6,718,871	\$ 5,766,235	\$ 7,148,700	\$ 13,549,023
<u>45% Homestead Credit</u>							
Agricultural	\$ 421,620	\$ 192,101	\$ 448,579	\$ 108,576	\$ 304,695	\$ 427,737	\$ 366,284
Non-Agricultural	1,240,009	1,321,083	1,813,034	816,850	533,382	1,072,236	2,059,196
Tax Inc. Financing	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fiscal Disparities	-0-	-0-	215	-0-	-0-	-0-	-0-
Total	\$ 1,661,629	\$ 1,513,184	\$ 2,261,828	\$ 925,426	\$ 838,077	\$ 1,499,973	\$ 2,425,480
<u>Agricultural Aid Credit</u>							
15 Mills	\$ 348,785	\$ 68,544	\$ 311,790	\$ 37,647	\$ 172,784	\$ 202,774	\$ 176,145
10 Mills	287,413	34,908	116,872	252,470	222,864	89,719	316,822
Total	\$ 636,198	\$ 103,452	\$ 428,662	\$ 290,117	\$ 395,648	\$ 292,493	\$ 492,967
<u>Taconite Tax Credit</u>	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>Net Tax Payable</u>	\$ 7,096,696	\$ 7,799,047	\$ 10,281,548	\$ 5,503,328	\$ 4,532,510	\$ 5,356,234	\$ 10,630,576

TABLE 20

REAL AND PERSONAL PROPERTY TAXES LEVIED
BY COUNTY BY TAXING DISTRICT
1977 ASSESSMENT - PAYABLE 1978

	CLEARWATER	COOK	COTTONWOOD**	CROW WING	DAKOTA**	DODGE	DOUGLAS
<u>Assessed Values</u>							
Real Property	\$ 20,360,244	\$ 19,171,492	\$ 76,162,217	\$ 131,015,394	\$ 702,441,047	\$ 55,880,722	\$ 73,400,554
Personal Property	4,936,990	661,651	507,966	2,622,574	23,260,294	988,684	2,097,929
Total	\$ 25,297,234	\$ 19,833,143	\$ 76,670,183	\$ 133,637,968	\$ 725,701,341	\$ 56,869,406	\$ 75,498,483
<u>Average Rate of Taxation: Mills*</u>	102.16	69.72	82.35	89.13	99.18	88.98	95.44
<u>Taxes Levied Including Special Assessments</u>							
County	\$ 820,626	\$ 676,304	\$ 1,544,619	\$ 3,344,876	\$ 13,147,329	\$ 1,234,969	\$ 1,864,488
City	134,211	69,295	813,757	1,443,427	19,744,913	866,590	886,952
Township	90,994	8,303	242,658	573,868	264,925	263,161	490,997
School District***	1,503,304	638,811	3,828,899	6,662,336	40,599,909	2,971,741	4,017,990
Special District****	64,419	2,795	16,183	65,978	2,331,824	4,550	309,724
Contribution Levy	-0-	-0-	-0-	-0-	3,522,921	-0-	-0-
Total	\$ 2,613,554	\$ 1,395,508	\$ 6,446,116	\$ 12,090,485	\$ 79,611,821	\$ 5,341,011	\$ 7,570,151
<u>Taxes Levied Excluding Special Assessments</u>							
County	\$ 817,101	\$ 676,304	\$ 1,518,829	\$ 3,344,876	\$ 13,141,702	\$ 1,230,653	\$ 1,848,808
City	112,128	56,604	707,146	1,289,181	12,175,782	590,401	824,031
Township	90,994	8,303	242,658	548,269	206,269	263,161	490,997
School District***	1,503,304	638,811	3,828,899	6,662,336	40,599,909	2,971,741	4,017,990
Special District****	60,945	2,795	16,183	65,978	2,324,888	4,550	23,605
Contribution Levy	-0-	-0-	-0-	-0-	3,522,921	-0-	-0-
Total	\$ 2,584,472	\$ 1,382,817	\$ 6,313,715	\$ 11,910,640	\$ 71,971,471	\$ 5,060,506	\$ 7,205,431
<u>45% Homestead Credit</u>							
Agricultural	129,003	692	311,771	107,431	319,297	362,224	344,012
Non-Agricultural	168,378	89,555	557,914	1,807,339	11,568,902	486,019	995,779
Tax Inc. Financing	-0-	-0-	-0-	-0-	2,229	-0-	-0-
Fiscal Disparities	-0-	-0-	-0-	-0-	222	-0-	-0-
Total	\$ 297,381	\$ 90,247	\$ 869,685	\$ 1,914,770	\$ 11,890,650	\$ 848,243	\$ 1,339,791
<u>Agricultural Aid Credit</u>							
15 Mills	\$ 53,935	\$ 836	\$ 263,119	\$ 60,901	\$ 245,354	\$ 285,596	\$ 167,847
10 Mills	44,743	61,346	366,192	418,194	257,982	207,813	167,295
Total	\$ 98,678	\$ 62,182	\$ 629,311	\$ 479,095	\$ 503,336	\$ 493,409	\$ 335,142
<u>Taconite Tax Credit</u>	\$ -0-	\$ 157,205	\$ -0-	\$ 453,605	\$ -0-	\$ -0-	\$ -0-
<u>Net Tax Payable</u>	\$ 2,188,413	\$ 1,073,183	\$ 4,814,719	\$ 9,063,170	\$ 59,577,485	\$ 3,718,854	\$ 5,530,498

TABLE 20

REAL AND PERSONAL PROPERTY TAXES LEVIED
BY COUNTY BY TAXING DISTRICT

1977 ASSESSMENT - PAYABLE 1978

	<u>FARIBAULT</u>	<u>FILLMORE</u>	<u>FREEBORN**</u>	<u>GOODHUE**</u>	<u>GRANT</u>	<u>HENNEPIN**</u>	<u>HOUSTON</u>
<u>Assessed Values</u>							
Real Property	\$ 96,898,388	\$ 73,432,031	\$143,157,515	\$262,891,429	\$ 30,343,152	\$4,243,233,278	\$ 43,888,732
Personal Property	1,276,700	1,369,128	4,736,312	4,730,464	709,693	98,074,142	1,006,319
<u>Total</u>	<u>\$ 98,175,088</u>	<u>\$ 74,801,159</u>	<u>\$147,893,827</u>	<u>\$267,621,893</u>	<u>\$ 31,052,845</u>	<u>\$4,341,307,420</u>	<u>\$ 44,895,051</u>
<u>Average Rate of Taxation: Mills*</u>	84.98	94.04	83.90	68.22	87.55	111.81	94.70
<u>Taxes Levied Including Special Assessments</u>							
County	\$ 2,064,535	\$ 1,522,354	\$ 3,591,947	\$ 2,942,800	\$ 803,132	\$ 128,526,272	\$ 1,206,196
City	1,071,372	1,065,884	2,254,959	4,190,987	289,377	139,763,003	591,172
Township	371,640	531,294	304,484	772,377	111,615	68,377	299,838
School District***	4,916,746	4,035,008	7,018,779	10,785,270	1,533,594	215,117,587	2,256,374
Special District****	149,707	6,132	13,753	105,563	25,354	19,199,207	4,040
Contribution Levy	-0-	-0-	-0-	-0-	-0-	10,670,915	-0-
<u>Total</u>	<u>\$ 8,574,000</u>	<u>\$ 7,160,672</u>	<u>\$ 13,183,922</u>	<u>\$ 18,796,997</u>	<u>\$ 2,763,072</u>	<u>\$ 513,345,361</u>	<u>\$ 4,357,620</u>
<u>Taxes Levied Excluding Special Assessments</u>							
County	\$ 1,936,013	\$ 1,522,354	\$ 3,327,971	\$ 2,926,427	\$ 787,500	\$ 128,526,272	\$ 1,206,196
City	968,719	939,286	1,744,242	3,667,771	260,505	111,808,454	486,842
Township	371,640	531,294	303,507	772,213	111,615	68,377	298,122
School District***	4,916,746	4,035,008	7,018,779	10,785,270	1,533,594	215,117,587	2,256,374
Special District***	149,707	6,132	13,753	105,563	25,354	19,199,207	4,040
Contribution Levy	-0-	-0-	-0-	-0-	-0-	10,670,915	-0-
<u>Total</u>	<u>8,342,825</u>	<u>\$ 7,034,074</u>	<u>\$ 12,408,252</u>	<u>\$ 18,257,244</u>	<u>\$ 2,718,568</u>	<u>\$ 485,390,812</u>	<u>\$ 4,251,574</u>
<u>45% Homestead Credit</u>							
Agricultural	\$ 439,355	\$ 598,817	\$ 559,799	\$ 566,722	\$ 185,116	\$ 380,436	\$ 323,470
Non-Agricultural	631,687	703,447	1,582,990	1,545,146	188,098	64,661,570	687,813
Tax Inc. Financing	-0-	-0-	-0-	749	-0-	101,858	-0-
Fiscal Disparities	-0-	-0-	-0-	-0-	-0-	-0-	-0-
<u>Total</u>	<u>\$ 1,071,042</u>	<u>\$ 1,302,264</u>	<u>\$ 2,142,789</u>	<u>\$ 2,112,617</u>	<u>\$ 373,214</u>	<u>\$ 65,143,864</u>	<u>\$ 1,011,283</u>
<u>Agricultural Aid Credit</u>							
15 Mills	\$ 390,995	\$ 380,673	\$ 485,589	\$ 459,473	\$ 100,568	\$ 257,011	\$ 179,158
10 Mills	462,875	249,420	348,223	258,562	169,923	227,643	94,600
<u>Total</u>	<u>\$ 853,870</u>	<u>\$ 630,093</u>	<u>\$ 833,812</u>	<u>\$ 718,035</u>	<u>\$ 270,491</u>	<u>\$ 484,654</u>	<u>\$ 273,758</u>
<u>Taconite Tax Credit</u>	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>Net Tax Payable</u>	<u>\$ 6,417,913</u>	<u>\$ 5,101,717</u>	<u>\$ 9,431,651</u>	<u>\$ 15,426,592</u>	<u>\$ 2,074,863</u>	<u>\$ 419,762,294</u>	<u>\$ 2,966,533</u>

TABLE 20

REAL AND PERSONAL PROPERTY TAXES LEVIED
BY COUNTY BY TAXING DISTRICT
1977 ASSESSMENT - PAYABLE 1978

	HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSO
<u>Assessed Values</u>							
Real Property	\$ 35,921,337	\$ 51,617,330	\$148,057,368	\$ 83,562,341	\$ 22,549,532	\$104,108,236	\$ 31,562,470
Personal Property	3,182,087	1,496,082	10,694,452	1,417,495	279,832	2,285,334	7,614,559
Total	\$ 39,103,424	\$ 53,113,412	\$158,751,820	\$ 84,979,836	\$ 22,829,364	\$106,393,570	\$ 39,177,029
<u>Average Rate of Taxation: Mills*</u>							
	99.75	113.13	98.97	76.68	129.42	97.60	89.34
<u>Taxes Levied Including Special Assessments</u>							
County	\$ 1,353,761	\$ 1,816,423	\$ 5,837,241	\$ 1,533,494	\$ 1,062,287	\$ 3,493,616	\$ 953,303
City	121,525	383,705	2,250,397	586,711	227,285	1,516,592	391,094
Township	109,005	160,298	987,601	308,567	73,559	454,895	166,380
School District***	2,337,343	3,744,634	6,794,819	4,144,429	1,636,920	5,761,980	2,136,385
Special District****	5,865	-0-	78,196	39,421	-0-	17,461	71,492
Contribution Levy	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 3,927,499	\$ 6,105,060	\$ 15,948,254	\$ 6,612,622	\$ 3,000,051	\$ 11,244,544	\$ 3,718,654
<u>Taxes Levied Excluding Special Assessments</u>							
County	\$ 1,353,761	\$ 1,815,959	\$ 5,837,241	\$ 1,509,512	\$ 1,062,022	\$ 3,084,569	\$ 861,895
City	96,427	287,636	2,014,075	526,616	182,016	1,158,123	284,458
Township	107,287	160,298	987,601	308,436	73,559	361,819	166,380
School District***	2,337,343	3,744,634	6,794,819	4,144,429	1,636,920	5,761,980	2,136,385
Special District ****	5,865	-0-	78,196	27,105	-0-	17,461	50,908
Contribution Levy	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 3,900,683	\$ 6,008,527	\$ 15,711,932	\$ 6,516,098	\$ 2,954,517	\$ 10,383,952	\$ 3,500,026
<u>45% Homestead Credit</u>							
Agricultural	\$ 99,888	\$ 559,325	\$ 51,469	\$ 386,801	\$ 297,839	\$ 443,160	\$ 122,504
Non-Agricultural	468,604	797,914	1,113,073	423,819	318,307	1,389,078	166,371
Tax Inc. Financing	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fiscal Disparities	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 568,492	\$ 1,357,239	\$ 1,164,542	\$ 810,620	\$ 616,146	\$ 1,832,238	\$ 288,875
<u>Agricultural Aid Credit</u>							
15 Mills	\$ 41,922	\$ 242,385	\$ 41,058	\$ 335,041	\$ 106,644	\$ 246,295	\$ 61,863
10 Mills	114,730	83,127	119,715	437,612	39,321	288,757	174,354
Total	\$ 156,652	\$ 325,512	\$ 160,773	\$ 772,653	\$ 145,965	\$ 535,052	\$ 236,217
<u>Taconite Tax Credit</u>							
	\$ -0-	\$ -0-	\$ 2,003,270	\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>Net Tax Payable</u>							
	\$ 3,175,539	\$ 4,325,776	\$ 12,383,347	\$ 4,932,825	\$ 2,192,406	\$ 8,016,662	\$ 2,974,934

TABLE 20

REAL AND PERSONAL PROPERTY TAXES LEVIED
BY COUNTY BY TAXING DISTRICT
1977 ASSESSMENT - PAYABLE 1978

	KOCHICHING	LAC QUI PARLE**	LAKE	LAKE/WOODS	LE SUEUR**	LINCOLN	LYON**
<u>Assessed Values</u>							
Real Property	\$ 37,708,790	\$ 51,180,478	\$ 26,737,844	\$ 6,993,914	\$ 65,708,366	\$ 31,052,423	\$ 85,956,522
Personal Property	944,452	1,036,893	776,153	590,170	1,804,755	219,989	1,824,547
Total	\$ 38,653,242	\$ 52,217,371	\$ 27,513,997	\$ 7,584,084	\$ 67,513,121	\$ 31,272,412	\$ 87,781,069
<u>Average Rate of Taxation: Mills*</u>	127.04	79.88	97.55	137.00	112.65	84.40	85.82
<u>Taxes Levied Including Special Assessments</u>							
County	\$ 1,576,814	\$ 930,308	\$ 1,271,970	\$ 439,909	\$ 2,289,756	\$ 724,343	\$ 1,806,147
City	999,938	422,039	467,628	56,326	1,013,516	244,408	1,359,951
Township	-0-	199,123	187,343	73,929	230,442	144,399	169,433
School District***	2,395,605	2,783,675	752,782	488,336	4,190,889	1,533,476	4,319,970
Special District****	6,185	36,295	4,402	1,138	37,641	18,884	105,059
Contribution Levy	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 4,978,542	\$ 4,371,440	\$ 2,684,125	\$ 1,059,638	\$ 7,762,244	\$ 2,665,510	\$ 7,760,560
<u>Taxes Levied Excluding Special Assessments</u>							
County	\$ 1,560,509	\$ 779,082	\$ 1,271,970	\$ 433,505	\$ 2,289,756	\$ 709,258	\$ 1,774,308
City	948,185	379,843	467,628	42,129	927,716	233,411	1,184,162
Township	-0-	199,123	187,183	73,929	159,269	144,399	169,433
School District***	2,395,605	2,783,675	752,782	488,336	4,190,889	1,533,476	4,319,970
Special District****	6,185	29,540	4,402	1,138	37,641	18,884	85,062
Contribution Levy	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 4,910,484	\$ 4,171,263	\$ 2,683,965	\$ 1,039,037	\$ 7,605,271	\$ 2,639,428	\$ 7,532,935
<u>45% Homestead Credit</u>							
Agricultural	\$ 71,749	\$ 311,054	\$ 2,944	\$ 53,977	\$ 433,589	\$ 233,237	\$ 302,264
Non-Agricultural	708,586	256,618	358,464	97,814	944,488	195,846	891,537
Tax Inc. Financing	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fiscal Disparities	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 780,335	\$ 567,672	\$ 361,408	\$ 151,791	\$ 1,378,077	\$ 429,083	\$ 1,193,801
<u>Agricultural Aid Credit</u>							
15 Mills	\$ 24,050	\$ 193,492	\$ 2,689	\$ 15,087	\$ 262,352	\$ 134,612	\$ 196,913
10 Mills	30,261	261,516	44,444	28,136	171,162	152,264	282,187
Total	\$ 54,311	\$ 455,008	\$ 47,133	\$ 43,223	\$ 433,514	\$ 286,876	\$ 479,100
<u>Taconite Tax Credit</u>	\$ -0-	\$ -0-	\$ 643,350	\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>Net Tax Payable</u>	\$ 4,075,838	\$ 3,148,583	\$ 1,632,074	\$ 844,023	\$ 5,793,680	\$ 1,923,469	\$ 5,860,034

TABLE 20

REAL AND PERSONAL PROPERTY TAXES LEVIED
BY COUNTY BY TAXING DISTRICT

1977 ASSESSMENT - PAYABLE 1978

	MC LEOD**	MAHNOMEN	MARSHALL	MARTIN	MEEKER	MILLE LACS	MORRISON
<u>Assessed Value</u>							
Real Property	\$ 94,052,345	\$ 13,076,659	\$ 42,180,543	\$118,993,362	\$ 62,309,415	\$ 41,681,402	\$ 58,460,147
Personal Property	1,394,572	298,018	7,878,935	1,625,190	1,465,794	1,055,654	3,041,933
Total	\$ 95,446,917	\$ 13,374,677	\$ 50,059,478	\$120,618,552	\$ 63,775,209	\$ 42,737,056	\$ 61,502,080
<u>Average Rate of Taxation: Mills*</u>	95.17	119.12	98.99	90.29	97.18	104.34	118.73
<u>Taxes Levied Including Special Assessments</u>							
County	\$ 2,365,416	\$ 643,860	\$ 1,312,128	\$ 2,459,040	\$ 1,612,863	\$ 1,163,131	\$ 2,199,575
City	1,929,710	83,858	409,427	1,774,306	766,927	445,888	767,211
Township	182,720	88,894	271,189	277,074	426,657	137,070	349,878
School District***	5,011,151	757,265	3,301,044	6,874,328	3,494,833	2,799,182	4,213,484
Special District****	74,349	42,186	114,381	19,299	14,567	-0-	9,219
Contribution Levy	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 9,563,346	\$ 1,616,063	\$ 5,408,169	\$ 11,404,047	\$ 6,315,847	\$ 4,545,271	\$ 7,539,367
<u>Taxes Levied Excluding Special Assessments</u>							
County	\$ 2,321,670	\$ 633,291	\$ 1,014,706	\$ 2,271,247	\$ 1,594,479	\$ 1,160,740	\$ 2,199,575
City	1,518,630	71,515	253,954	1,448,401	677,894	362,244	530,109
Township	182,720	88,894	271,061	277,074	415,819	137,070	349,878
School District***	5,011,151	757,265	3,301,044	6,874,328	3,494,833	2,799,182	4,213,484
Special District****	49,959	42,186	114,381	19,299	14,567	-0-	9,219
Contribution Levy	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 9,084,130	\$ 1,593,151	\$ 4,955,146	\$ 10,890,349	\$ 6,197,592	\$ 4,459,236	\$ 7,302,265
<u>45% Homestead Credit</u>							
Agricultural	\$ 508,655	\$ 118,848	\$ 250,154	\$ 408,960	\$ 440,909	\$ 330,502	\$ 614,653
Non-Agricultural	1,324,203	119,143	215,384	1,011,904	664,961	586,215	885,958
Tax Inc. Financing	335	-0-	-0-	-0-	-0-	-0-	-0-
Fiscal Disparities	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 1,833,193	\$ 237,991	\$ 465,538	\$ 1,420,864	\$ 1,105,870	\$ 916,717	\$ 1,500,611
<u>Agricultural Aid Credit</u>							
15 Mills	\$ 349,087	\$ 44,894	\$ 103,191	\$ 375,877	\$ 250,190	\$ 157,790	\$ 252,127
10 Mills	164,657	65,210	246,154	482,225	213,811	62,831	120,634
Total	\$ 513,744	\$ 110,104	\$ 349,345	\$ 858,102	\$ 464,001	\$ 220,621	\$ 372,761
<u>Taconite Tax Credit</u>	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>Net Tax Payable</u>	\$ 6,737,193	\$ 1,245,056	\$ 4,140,263	\$ 8,611,383	\$ 4,627,721	\$ 3,321,898	\$ 5,428,893

TABLE 20

REAL AND PERSONAL PROPERTY TAXES LEVIED
BY COUNTY BY TAXING DISTRICT
1977 ASSESSMENT - PAYABLE 1978

	MOWER**	MURRAY	NICOLLET**	NOBLES**	NORMAN	OLMSTED	OTTER TAIL**
<u>Assessed Values</u>							
Real Property	\$147,268,512	\$ 59,180,940	\$ 80,988,829	\$ 90,334,236	\$ 39,864,095	\$331,528,351	\$136,810,103
Personal Property	1,501,991	573,618	1,149,193	824,012	1,442,634	4,312,977	4,282,909
Total	\$148,770,503	\$ 59,754,558	\$ 82,138,022	\$ 91,158,248	\$ 41,306,729	\$335,841,328	\$141,093,012
<u>Average Rate of Taxation: Mills*</u>	95.18	80.50	94.00	92.29	104.45	101.52	97.64
<u>Taxes Levied Including Special Assessments</u>							
County	\$ 3,516,296	\$ 1,181,218	\$ 1,860,474	\$ 2,376,129	\$ 1,308,784	\$ 7,576,528	\$ 3,347,563
City	3,071,284	383,046	1,540,595	1,535,903	327,925	6,377,928	1,971,269
Township	386,310	252,742	179,175	257,353	130,593	605,473	848,377
School District***	7,383,863	3,017,692	4,733,454	4,547,543	2,565,268	20,093,493	7,606,425
Special District****	15,019	12,517	25,267	27,316	130,529	29,217	160,689
Contribution Levy	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 14,372,772	\$ 4,847,215	\$ 8,338,965	\$ 8,744,244	\$ 4,463,099	\$ 34,682,639	\$ 13,934,323
<u>Taxes Levied Excluding Special Assessments</u>							
County	\$ 3,490,652	\$ 1,171,169	\$ 1,732,451	\$ 2,360,959	\$ 1,198,721	\$ 7,498,034	\$ 3,339,244
City	2,884,710	359,278	1,050,320	1,232,222	289,177	5,880,962	1,822,883
Township	386,309	252,742	179,175	257,353	130,593	593,415	846,977
School District***	7,383,863	3,017,692	4,733,454	4,547,543	2,565,268	20,093,493	7,606,425
Special District****	15,019	9,561	25,267	14,763	130,529	29,217	160,677
Contribution Levy	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 14,160,553	\$ 4,810,442	\$ 7,720,667	\$ 8,412,840	\$ 4,314,288	\$ 34,095,121	\$ 13,776,206
<u>45% Homestead Credit</u>							
Agricultural	\$ 515,464	\$ 343,162	\$ 317,696	\$ 377,759	\$ 221,082	\$ 486,873	\$ 744,964
Non-Agricultural	2,239,698	305,282	1,108,122	804,267	252,954	5,018,333	1,572,464
Tax Inc. Financing	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fiscal Disparities	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 2,755,162	\$ 648,444	\$ 1,425,818	\$ 1,182,026	\$ 474,036	\$ 5,505,206	\$ 2,317,428
<u>Agricultural Aid Credit</u>							
15 Mills	\$ 411,899	\$ 242,323	\$ 273,249	\$ 277,126	\$ 102,771	\$ 309,551	\$ 338,376
10 Mills	349,347	316,902	208,521	379,990	245,450	215,430	398,224
Total	\$ 761,246	\$ 559,225	\$ 481,770	\$ 657,116	\$ 348,221	\$ 524,981	\$ 736,600
<u>Taconite Tax Credit</u>	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>Net Tax Payable</u>	\$ 10,644,145	\$ 3,602,773	\$ 5,813,079	\$ 6,573,698	\$ 3,492,031	\$ 28,064,934	\$ 10,722,178

TABLE 20

REAL AND PERSONAL PROPERTY TAXES LEVIED
BY COUNTY BY TAXING DISTRICT
1977 ASSESSMENT - PAYABLE 1978

	PENNINGTON	PINE	PIPESTONE**	POLK**	POPE	RAMSEY**	RED LAKE**
<u>Assessed Values</u>							
Real Property	\$ 29,519,463	\$ 36,930,899	\$ 41,967,896	\$116,625,453	\$ 34,225,423	\$1,522,717,911	\$ 11,192,201
Personal Property	4,900,756	2,145,071	1,310,090	7,442,880	1,168,811	43,099,131	2,572,999
Total	\$ 34,420,219	\$ 39,075,970	\$ 43,277,986	\$124,068,333	\$ 35,394,234	\$1,565,817,042	\$ 13,765,200
<u>Average Rate of Taxation: Mills*</u>	115.42	122.71	84.35	104.26	100.08	124.45	121.93
<u>Taxes Levied Including Special Assessments</u>							
County	\$ 1,028,256	\$ 1,805,149	\$ 1,107,694	\$ 4,086,250	\$ 765,966	\$ 52,844,781	\$ 601,884
City	761,672	332,099	448,929	1,684,651	434,168	48,243,034	239,183
Township	87,439	211,597	129,597	566,384	177,527	409,332	66,829
School District***	2,281,318	2,455,109	2,016,600	7,670,625	2,121,306	91,375,727	851,214
Special District****	88,008	19,538	16,814	352,782	103,388	6,500,744	55,491
Contribution Levy	-0-	-0-	-0-	-0-	-0-	3,702,711	-0-
Total	\$ 4,246,693	\$ 4,823,492	\$ 3,719,634	\$ 14,360,692	\$ 3,602,355	\$ 203,076,329	\$ 1,814,601
<u>Taxes Levied Excluding Special Assessments</u>							
County	\$ 946,492	\$ 1,805,149	\$ 1,107,387	\$ 2,660,364	\$ 758,168	\$ 52,844,781	\$ 509,575
City	569,520	303,958	379,926	1,684,651	381,988	40,319,473	195,246
Township	87,439	211,438	129,597	566,384	177,526	119,137	66,829
School District***	2,281,318	2,455,109	2,016,600	7,670,625	2,121,306	91,375,727	851,214
Special District****	88,008	19,538	16,814	352,782	103,388	6,500,744	55,491
Contribution Levy	-0-	-0-	-0-	-0-	-0-	3,702,711	-0-
Total	\$ 3,972,777	\$ 4,795,192	\$ 3,650,324	\$ 12,934,806	\$ 3,542,376	\$ 194,862,573	\$ 1,678,355
<u>45% Homestead Credit</u>							
Agricultural	\$ 119,544	\$ 420,350	\$ 216,780	\$ 441,076	\$ 234,497	\$ 22,445	\$ 114,605
Non-Agricultural	544,916	507,546	370,809	1,160,596	337,055	28,791,877	124,086
Tax Inc. Financing	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Fiscal Disparities	-0-	-0-	-0-	-0-	-0-	128	-0-
Total	\$ 664,460	\$ 927,896	\$ 587,589	\$ 1,601,672	\$ 571,552	\$ 28,814,450	238,691
<u>Agricultural Aid Credit</u>							
15 Mills	\$ 46,894	\$ 146,631	\$ 139,007	\$ 206,089	\$ 107,823	\$ 12,295	\$ 38,024
10 Mills	56,738	102,665	173,407	500,915	143,351	12,861	47,838
Total	\$ 103,632	\$ 249,296	\$ 312,414	\$ 707,004	\$ 251,174	\$ 25,156	\$ 85,862
<u>Taconite Tax Credit</u>	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>Net Tax Payable</u>	\$ 3,204,685	\$ 3,618,000	\$ 2,750,321	\$ 10,626,130	\$ 2,719,650	\$ 166,022,967	\$ 1,353,802

TABLE 20

REAL AND PERSONAL PROPERTY TAXES LEVIED
BY COUNTY BY TAXING DISTRICT
1977 ASSESSMENT - PAYABLE 1978

	REDWOOD	RENVILLE	RICE**	ROCK**	ROSEAU	ST. LOUIS**	SCOTT
<u>Assessed Value</u>							
Real Property	\$ 98,892,499	\$107,734,130	\$122,796,735	\$ 51,748,255	\$ 22,213,656	\$498,864,038	\$144,610,909
Personal Property	983,585	1,743,678	4,073,630	429,946	1,166,313	23,209,127	4,445,151
Total	\$ 99,876,084	\$109,477,808	\$126,870,365	\$ 52,178,201	\$ 23,379,969	\$522,073,165	\$149,056,060
<u>Average Rate of Taxation: Mills*</u>	75.84	75.52	102.55	79.43	116.60	126.00	120.67
<u>Taxes Levied Including Special Assessments</u>							
County	\$ 2,066,607	\$ 1,834,696	\$ 3,369,426	\$ 994,215	\$ 770,776	\$ 25,008,635	\$ 5,604,886
City	843,674	815,841	2,288,874	423,036	197,624	14,497,996	3,337,138
Township	290,373	306,416	309,578	167,159	156,558	1,178,944	121,784
School District***	4,721,911	5,729,604	6,915,613	2,583,837	1,685,001	24,606,519	8,542,070
Special District****	15,713	32,700	274,287	20,463	97,743	836,212	371,889
Contribution Levy	-0-	-0-	-0-	-0-	-0-	-0-	1,177,190
Total	\$ 7,938,278	\$ 8,719,257	\$ 13,157,778	\$ 4,188,710	\$ 2,907,702	\$ 66,128,306	\$ 19,154,957
<u>Taxes Levied Excluding Special Assessments</u>							
County	\$ 1,789,976	\$ 1,573,244	\$ 3,342,607	\$ 993,662	\$ 660,016	\$ 25,007,799	\$ 5,590,283
City	756,595	626,276	2,168,202	379,564	126,750	14,218,065	2,186,493
Township	290,373	305,948	309,578	167,159	156,558	1,114,214	118,187
School District***	4,721,911	5,729,604	6,915,613	2,583,837	1,685,001	24,606,519	8,542,070
Special District****	15,713	32,700	274,287	20,463	97,743	836,212	371,889
Contribution Levy	-0-	-0-	-0-	-0-	-0-	-0-	1,177,190
Total	\$ 7,574,568	\$ 8,267,772	\$ 13,010,287	\$ 4,144,685	\$ 2,726,068	\$ 65,782,809	\$ 17,986,112
<u>45% Homestead Credit</u>							
Agricultural	\$ 440,968	\$ 570,152	\$ 563,660	\$ 239,426	\$ 187,873	\$ 102,937	\$ 453,831
Non-Agricultural	554,416	524,211	1,878,318	351,694	210,655	9,608,894	2,237,280
Tax Inc. Financing	-0-	-0-	632	-0-	-0-	-0-	-0-
Fiscal Disparities	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 995,384	\$ 1,094,363	\$ 2,442,610	\$ 591,120	\$ 398,528	\$ 9,711,831	\$ 2,691,111
<u>Agricultural Aid Credit</u>							
15 Mills	\$ 361,292	\$ 426,314	\$ 393,098	\$ 177,769	\$ 65,553	\$ 54,013	\$ 269,980
10 Mills	482,719	505,545	170,961	243,069	94,598	305,500	122,948
Total	\$ 844,011	\$ 931,859	\$ 564,059	\$ 420,838	\$ 160,151	\$ 359,513	\$ 392,928
<u>Taconite Tax Credit</u>	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 5,900,014	\$ -0-
<u>Net Tax Payable</u>	\$ 5,735,173	\$ 6,241,550	\$ 10,003,618	\$ 3,132,727	\$ 2,167,389	\$ 49,811,451	\$ 14,902,073

TABLE 20

REAL AND PERSONAL PROPERTY TAXES LEVIED
BY COUNTY BY TAXING DISTRICT
1977 ASSESSMENT - PAYABLE 1978

	SHERBURNE	SIBLEY	STEARNS**	STEELE	STEVENS**	SWIFT**	TODD
<u>Assessed Values</u>							
Real Property	\$149,042,585	\$ 65,183,126	\$260,467,824	\$101,408,697	\$ 38,775,968	\$ 45,199,178	\$ 40,930,299
Personal Property	1,770,464	565,332	6,353,049	2,366,429	1,199,845	1,331,307	2,305,727
Total	\$150,813,049	\$ 65,748,458	\$266,820,873	\$103,775,126	\$ 39,975,813	\$ 46,530,485	\$ 43,236,026
<u>Average Rate of Taxation: Mills*</u>	71.05	85.21	98.74	88.66	96.36	94.46	118.05
<u>Taxes Levied Including Special Assessments</u>							
County	\$ 3,237,500	\$ 1,616,045	\$ 4,672,036	\$ 2,383,907	\$ 1,084,500	\$ 1,451,948	\$ 1,361,047
City	976,546	637,309	5,646,543	1,566,145	554,613	516,206	660,302
Township	260,727	265,543	1,073,526	205,012	117,243	217,974	292,210
School District***	6,380,351	3,369,109	15,676,359	5,335,839	2,168,786	2,310,339	2,856,892
Special District****	57,865	18,892	318,192	9,407	935	89,680	6,053
Contribution Levy	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 10,912,989	\$ 5,906,898	\$ 27,386,656	\$ 9,500,310	\$ 3,926,077	\$ 4,586,147	\$ 5,176,504
<u>Taxes Levied Excluding Special Assessments</u>							
County	\$ 3,231,516	\$ 1,440,549	\$ 4,672,035	\$ 2,329,465	\$ 1,072,655	\$ 1,300,997	\$ 1,345,072
City	784,555	508,029	4,615,303	1,321,340	503,633	476,501	603,868
Township	260,727	265,543	1,063,892	205,012	105,923	217,974	292,083
School District***	6,380,351	3,369,109	15,676,359	5,335,839	2,168,786	2,310,339	2,856,892
Special District****	57,865	18,892	318,192	9,407	935	89,680	6,053
Contribution Levy	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 10,715,014	\$ 5,602,122	\$ 26,345,781	\$ 9,201,063	\$ 3,851,932	\$ 4,395,491	\$ 5,103,968
<u>45% Homestead Credit</u>							
Agricultural	\$ 264,268	\$ 471,510	\$ 1,051,003	\$ 413,064	\$ 210,035	\$ 278,796	\$ 494,081
Non-Agricultural	1,077,363	461,875	4,086,914	1,420,572	333,455	381,672	618,466
Tax Inc. Financing	-0-	-0-	4,290	-0-	-0-	3,900	-0-
Fiscal Disparities	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 1,341,631	\$ 933,385	\$ 5,142,207	\$ 1,833,636	\$ 543,490	\$ 664,368	\$ 1,112,547
<u>Agricultural Aid Credit</u>							
15 Mills	\$ 125,389	\$ 357,708	\$ 634,104	\$ 317,563	\$ 114,529	\$ 144,980	\$ 188,873
10 Mills	67,595	256,156	284,717	164,789	186,619	217,021	95,568
Total	\$ 192,984	\$ 613,864	\$ 918,821	\$ 482,352	\$ 301,148	\$ 362,001	\$ 284,441
<u>Taconite Tax Credit</u>	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>Net Tax Payable</u>	\$ 9,180,399	\$ 4,054,873	\$ 20,284,753	\$ 6,885,075	\$ 3,007,294	\$ 3,369,122	\$ 3,706,980

TABLE 20

REAL AND PERSONAL PROPERTY TAXES LEVIED
BY COUNTY BY TAXING DISTRICT
1977 ASSESSMENT - PAYABLE 1978

	TRAVERSE	WABASHA	WADENA	WASECA**	WASHINGTON	WATONWAN**	WILKIN**
<u>Assessed Values</u>							
Real Property	\$ 29,689,142	\$ 54,101,089	\$ 21,930,602	\$ 71,656,670	\$366,425,225	\$ 57,799,738	\$ 42,690,972
Personal Property	568,347	1,007,409	1,887,867	1,704,681	14,464,373	699,372	1,075,482
Total	\$ 30,257,489	\$ 55,108,498	\$ 23,818,469	\$ 73,361,351	\$380,889,598	\$ 58,499,110	\$ 43,766,454
<u>Average Rate of Taxation: Mills*</u>	82.06	105.33	110.81	89.59	106.09	88.89	81.45
<u>Taxes Levied Including Special Assessments</u>							
County	\$ 648,443	\$ 1,414,969	\$ 923,217	\$ 1,954,296	\$ 9,032,807	\$ 1,484,749	\$ 1,101,430
City	250,870	916,723	278,369	979,869	8,118,876	554,463	419,488
Township	88,110	251,820	45,427	172,506	629,192	152,569	97,304
School District***	1,541,766	3,370,511	1,456,118	3,679,400	22,618,515	3,111,612	2,096,640
Special District****	988	5,589	4,049	21,519	1,017,399	14,064	17,624
Contribution Levy	-0-	-0-	-0-	-0-	949,567	-0-	-0-
Total	\$ 2,530,177	\$ 5,959,612	\$ 2,707,180	\$ 6,807,590	\$ 42,366,356	\$ 5,317,457	\$ 3,732,486
<u>Taxes Levied Excluding Special Assessments</u>							
County	\$ 628,444	\$ 1,414,969	\$ 923,217	\$ 1,870,700	\$ 9,032,807	\$ 1,420,522	\$ 1,021,663
City	223,531	761,990	210,536	828,176	6,293,166	501,329	331,705
Township	88,110	251,754	45,427	172,506	499,008	152,458	97,304
School District***	1,541,766	3,370,511	1,456,118	3,679,400	22,618,515	3,111,612	2,096,640
Special District****	988	5,589	4,049	21,519	1,017,399	14,064	17,624
Contribution Levy	-0-	-0-	-0-	-0-	949,567	-0-	-0-
Total	\$ 2,482,839	\$ 5,804,813	\$ 2,639,347	\$ 6,572,301	\$ 40,410,462	\$ 5,199,985	\$ 3,564,936
<u>45% Homestead Credit</u>							
Agricultural	\$ 130,799	\$ 335,663	\$ 156,501	\$ 326,086	\$ 201,783	\$ 283,129	\$ 169,056
Non-Agricultural	143,326	794,857	402,625	776,427	7,215,994	425,683	222,525
Tax Inc. Financing	-0-	-0-	-0-	650	-0-	-0-	-0-
Fiscal Disparities	-0-	-0-	-0-	-0-	375	-0-	-0-
Total	\$ 274,125	\$ 1,130,520	\$ 559,126	\$ 1,103,163	\$ 7,418,152	\$ 708,812	\$ 391,581
<u>Agricultural Aid Credit</u>							
15 Mills	\$ 79,495	\$ 202,315	\$ 57,526	\$ 274,957	\$ 166,569	\$ 237,865	\$ 100,566
10 Mills	193,942	134,146	30,909	206,300	188,229	254,799	276,101
Total	\$ 273,437	\$ 336,461	\$ 88,435	\$ 481,257	\$ 354,798	\$ 492,664	\$ 376,667
Taconite Tax Credit	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Net Tax Payable	\$ 1,935,277	\$ 4,337,832	\$ 1,991,786	\$ 4,987,881	\$ 32,637,512	\$ 3,998,509	\$ 2,796,688

TABLE 20

REAL AND PERSONAL PROPERTY TAXES LEVIED
BY COUNTY BY TAXING DISTRICT

1977 ASSESSMENT - PAYABLE 1978

	WINONA	WRIGHT	YELLOW MEDICINE**	STATEWIDE TOTAL**
<u>Assessed Values</u>				
Real Property	\$123,980,905	\$170,034,474	\$ 60,923,886	\$14,213,764,089
Personal Property	2,894,027	2,897,740	1,187,324	418,239,441
Total	\$126,874,932	\$172,932,214	\$ 62,111,210	\$14,632,003,530
<u>Average Rate of Taxation: Mills *</u>	95.15	97.73	86.50	105.16
<u>Taxes Levied Including Special Assessments</u>				
County	\$ 2,674,608	\$ 3,988,016	\$ 1,488,587	\$ 409,107,775
City	2,980,117	2,329,866	550,315	339,682,520
Township	450,339	874,274	245,811	25,286,325
School District***	6,180,768	10,222,582	3,234,401	777,952,689
Special District****	13,932	200,359	124,668	36,939,728
Contribution Levy	-0-	-0-	-0-	23,075,548
Total	\$ 12,299,764	\$ 17,615,097	\$ 5,643,782	\$ 1,612,044,585
<u>Taxes Levied Excluding Special Assessments</u>				
County	\$ 2,674,608	\$ 3,972,432	\$ 1,298,168	\$ 402,923,923
City	2,765,707	1,649,018	505,739	273,909,562
Township	437,278	856,190	244,402	24,325,877
School District***	6,180,768	10,222,582	3,234,401	777,952,689
Special District****	13,932	200,359	90,094	36,509,062
Contribution Levy	-0-	-0-	-0-	23,075,548
Total	\$ 12,072,293	\$ 16,900,581	\$ 5,372,804	\$ 1,538,696,661
<u>45% Homestead Credit</u>				
Agricultural	\$ 374,566	\$ 912,888	\$ 368,125	\$ 28,231,937
Non-Agricultural	1,962,633	2,118,848	419,051	206,090,181
Tax Inc. Financing	-0-	-0-	355	115,891
Fiscal Disparities	-0-	-0-	-0-	1,040
Total	\$ 2,337,199	\$ 3,031,736	\$ 787,531	\$ 234,439,049
<u>Agricultural Aid Credit</u>				
15 Mills	\$ 270,765	\$ 492,388	\$ 227,669	\$ 17,479,532
10 Mills	118,168	237,525	296,976	17,685,660
Total	\$ 388,933	\$ 729,913	\$ 524,645	\$ 35,165,192
<u>Taconite Tax Credit</u>	\$ -0-	\$ -0-	\$ -0-	\$ 9,524,963
<u>Net Tax Payable</u>	\$ 9,346,161	\$ 13,138,932	\$ 4,060,628	\$ 1,259,567,457

* The average rate of taxation is exclusive of special assessments.

** Value and levies include tax increment financing value and levy. This information can be found on page 45.

*** Includes: Area Vocational Technical Institutes (AVTI) namely, #287, #916 and #917.

**** Includes: Hospital Districts
Metropolitan Council
Metropolitan Transit
Mosquito Control
Watershed Districts
Housing & Redevelopment Authorities
Sanitary Sewer Districts
County Park District
Port Authorities
Regional Development Commissions
Tax Increment Financing

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 and to comply with the physical limitations of the Abstract of Tax Lists, 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 (column) on the abstract. Some are self-explanatory, while other 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 20 through 25 are patterned after the design of the abstract column headings.

COUNTY LEVIES

<u>Column Heading</u>	<u>Items Included Within Column Heading</u>
General Revenue	General revenue
Indebtedness	General obligation, state loans, debt portion of other levies
Road and Bridge	Road and bridge, repair, and maintenance
Welfare	Old age assistance, aid to dependent children, aid to blind and disabled persons, medical assistance, administration expense
County Building	County or regional jail construction, other county buildings
County and/or Regional Library	County library, contracts for library service
Public Employees Retirement	Public employees' retirement and social security funds, employees on leave from the State
Health Services	Ambulance service, health department and county controlled hospital districts, mental health services, nursing homes, and cattle testing
Community Development	Agricultural societies and extension committees, civil defense, fire protection, correction centers, probation services, sheltered workshops, senior citizen recreation programs, insect and weed control, solid waste programs, park and monuments, voting machines
Miscellaneous	Public examiner's post-audit expense state reassessment costs, judgments
County Special Assessments	See (*) after City/Town Special Assessments

CITY/TOWNSHIP LEVIES

<u>Column Heading</u>	<u>Items Included Within Column Heading</u>
General Revenue	Regular and general fund purposes
Indebtedness	General obligations, State loans, indebtedness of dissolved villages, hospitals, parking facilities, water, and sewer bonds, and all other debt within any fund
Road and Bridge	Road work, road drainage, bridge repairs
Firemen's Relief	Relief for paid and volunteer firemen, police relief
Public Employees Retirement	Public employees' retirement and social security funds
Community Services and Protection	Airports, ambulance and health services, civil defense, aquatic vegetation, water pollution, and 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
City/Township Special Assessments	See (*) below

* Property taxes categorized as special assessments are not determined through the use of a mill 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.

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 - 1977 Payable 1978."

<u>Column Heading</u>	<u>Items Included Within Column Heading</u>
Maintenance	Operation and maintenance of the school, including salaries, fuel, rent, food services and books.
Transportation.	Transportation costs, for example, bus service.
Community Service.	Community oriented activities, not limited to any age group.
Capital Expenditure.	Building construction, additions, repairs, desks and other equipment.
General Debt.	Building and operating debt, State Loans.
Area Vocational Technical School	
Debt.	Building and operating debt.
Maintenance.	All vocational school costs except debt.
Intermediate Area Vocational Technical Schools	
#287 - Suburban Hennepin County	
#916 - Ramsey - Washington County	
#917 - Dakota County	
Debt.	Building and operating debt.
Maintenance	Operation and maintenance of the vocational school.

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 revenue and debt. There are ten main categories of special taxing districts as described in Tax Levy Authorizations and Limitations for Cities, Counties, Towns, School Districts, and Special Taxing Districts in Minnesota, 1977, as prepared and published by the Department of Revenue.

1. Hospital District
2. Watershed District
3. Sanitary Sewer District
4. Housing & Redevelopment Authority
5. Regional Development
6. Metropolitan Airport Commission
7. Metropolitan Council
8. Metropolitan Transit Commission
(Seven county metro. & St. Cloud)
9. Park District
10. Port Authority

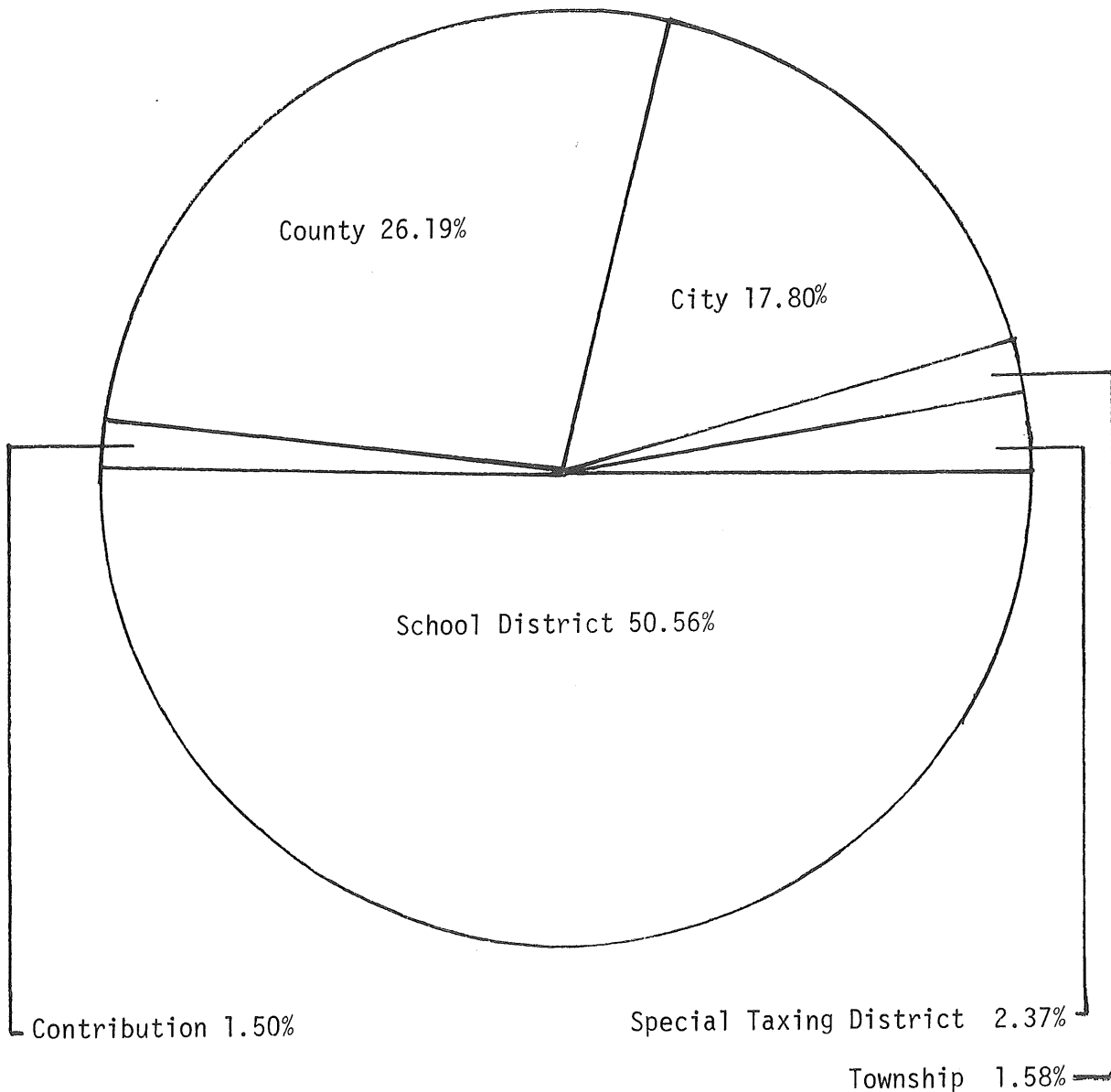
For purposes of the Abstract of Tax Lists, mosquito control districts and tax increment financing districts are also considered to be special taxing districts.

FIGURE 3

Total Real And Personal Property Tax By Taxing District *

PAYABLE 1978

TOTAL GROSS TAX = \$1,538,696,661



* Excluding Special Assessments of \$73,347,924

TABLE 21 PART A

COUNTY GOVERNMENT LEVIES BY MAJOR PURPOSE

PAYABLE 1978

County	General Revenue	Indebtedness	Road And Bridge	Welfare	County Building (Not Bonded Debt)	County And/ Or Regional Library	Public Employee-Retirement
AITKIN	\$ 281,957	\$	\$ 167,329	\$ 366,283	\$ 6,147	\$ 30,303	\$ 126,925
ANOKA	4,797,475		2,511,545	4,714,346	356,244	1,131,348	
BECKER	163,402		472,838	847,901	141,970	43,987	70,418
BELTRAMI	617,597		331,621	935,547			
BENTON	584,245		334,473	349,856	31,595	22,557	35,617
BIGSTONE	329,492		245,033	343,906			
BLUF EARTH	1,208,546		1,672,526	1,401,108	231,071	96,412	
BROWN	907,607		625,215	620,960			119,087
CARLTON	98,276	11,562	700,327	1,198,318	295,655	30,964	227,109
CARVER	1,311,174	61,478	925,533	762,335	63,712	111,776	214,616
CASS	825,397		482,269	1,099,902		39,455	
CHIPPEWA	471,914		425,490	690,440	25,259	89,004	127,982
CHISAGO	723,628	59,667	600,455	475,361	59,019	40,177	
CLAY	882,609	22,459	936,779	874,681	30,388	55,317	
CLEARWATER	148,241	19,984	216,544	350,366			
COOK	170,015	83,777	150,722	112,517	14,994	10,596	50,001
COTTONWOOD	593,124		467,553	400,014	39,081		
CROW WING	1,258,872		783,120	1,212,098		90,779	
DAKOTA	1,975,892		2,587,879	5,422,132	733,440	1,477,634	
DODGE	325,861		350,315	379,997	49,476		45,495
DOUGLAS	546,457	99,203	421,422	600,211	49,979		119,512
FARIBAULT	645,991		700,968	475,167	9,815	49,085	
FILLMORE	480,521	16,904	615,612	339,970	28,049		
FREEBORN	1,574,032		607,428	1,104,731	50,281	68,491	
GOODHUE	973,045		946,313	799,288		47,384	112,274
GRANT	352,760		247,038	130,106		14,595	
HENNEPIN	52,721,628	6,619,417		56,480,988	1,135,885	6,655,853	
HOUSTON	421,564		332,581	305,196	23,300		59,306
HUBBARD	570,518	44,968	298,358	439,913			
ISANTI	576,773		397,386	712,253	27,619	41,959	103,039
ITASCA	540,283	147,646	1,552,618	2,744,842		33,196	
JACKSON	554,917		503,170	410,451		35,960	
KANABEC	363,907		247,013	415,494	15,752	14,382	
KANDIYOHI	977,559	75,537	910,750	880,960	30,854	51,488	200,022
KITTSOP	396,862	25,772	249,557	180,213	10,185		
KONCHICHING	158,091		321,980	715,084	10,049	18,244	175,098
LAC QUI PARLE	353,517		342,023	83,547			
LAKE	261,106		307,452	717,479			
LAKE OF THE WOODS	233,513		95,635	174,356			
LESUEUR	984,744		475,206	613,192	24,992	88,718	
LINCOLN	306,156		172,310	193,256			47,534
LYON	622,966		425,947	517,566	4,356	55,185	92,359
MAHONMEN	265,487	13,775	153,063	195,002	8,960		
MARSHALL	357,423		291,345	233,776	30,035	17,019	75,088
MARTIN	799,699	9,648	717,441	591,730	14,472	141,121	

TABLE 21 PART A

COUNTY GOVERNMENT LEVIES BY MAJOR PURPOSE

PAYABLE 1978

County	General Revenue	Indebtedness	Road And Bridge	Welfare	County Building (Not Bonded Debt)	County And/ Or Regional Library	Public Employee Retirement
MCLFOD	\$ 781,463	\$	\$ 627,077	\$ 650,901	\$ 9,529	\$ 39,222	\$ 120,077
MEEKER	639,665		579,716	281,247		35,812	
MILLE LACS	285,483		321,382	374,377	29,488	25,642	37,608
MORRISON	355,481		795,223	805,063		40,843	164,824
MOWER	1,142,344		800,235	1,200,354	50,570	71,050	226,087
MURRAY	427,244	81,265	268,298	273,078	20,913	17,308	62,742
NICOLLET	835,113		349,467	472,520	35,274	40,072	
NORLES	837,729		610,749	629,892	42,842	126,705	70,189
NORMAN	455,612		475,440	245,775	21,892		
OLMSTED	2,226,961		2,074,446	2,266,255	200,157	160,181	
OTTER TAIL	955,780		999,483	1,117,899	219,913	46,159	
PENNINGTON	325,249	95,681	325,249	200,312			
PINE	360,669	5,860	544,328	798,320	44,935	30,317	
PIPESTONE	493,513		299,386	199,735	25,020		
POLK	563,875	81,791	938,140	993,908		82,640	
POPE	183,347		288,825	276,791	9,202		
RAMSEY	1,165,621	3,323,334	3,136,209	23,990,370		1,476,178	
RED LAKE	185,060	16,513	195,159	90,755		9,143	
REDWOOD	802,089		519,744	432,055		25,127	
RENVILLE	625,117		506,880	434,626			
RICE	1,119,104	35,446	741,849	1,086,187	105,071	39,726	200,018
ROCK	397,635		282,091	131,157		28,199	59,853
ROSEAU	220,005		224,915	200,132	14,962		
SCOTT	2,164,199	83,289	1,313,235	1,751,905	59,687	176,300	
SHERBURNE	1,435,738		398,144	1,100,931	200,579	96,115	
SIBLEY	593,708		600,282	246,555			
ST. LOUIS	1,343,397		5,300,980	13,319,902		148,590	1,452,310
STEARNS	1,452,848		947,275	1,750,865	119,736	127,224	236,817
STEELE	1,192,408	35,282	437,942	407,846	35,282	29,742	
STEVENS	460,938		315,352	264,992	17,186	14,283	
SWIFT	376,953		349,898	392,546	20,177		99,970
TODD	357,560		316,487	584,982	10,809	41,938	
TRAVERSE	216,946		277,461	124,963			
WABASHA	574,230		449,133	300,341	70,537	20,723	
WADENA	179,638	48,580	212,937	328,218	3,810	8,826	60,022
WASECA	700,521		559,830	348,794	30,043	62,971	95,258
WASHINGTON	3,655,523		2,012,212	2,835,730		432,447	
WATONWAN	419,720		405,106	314,497		91,192	
WILKIN	267,962		329,933	325,570	5,237		54,989
WINONA	794,259	102,771	760,003	855,163	101,501		
WRIGHT	1,265,172		960,983	1,630,580		115,689	
YELLOW MEDICINE	345,323		510,018	420,229		22,593	
STATEWIDE TOTALS	\$133,923,859	\$11,220,904	\$58,655,004	\$157,031,272	\$5,056,894	\$14,285,942	\$4,942,246

TABLE 21 PART B

COUNTY GOVERNMENT LEVIES BY MAJOR PURPOSE

PAYABLE 1978

County	Health Services	Community Services	Miscellaneous	Total County Levies Excluding Special Assessments	County Special Assessments	Total County Levies Including Special Assessments
AITKIN	\$ 30,303	\$ 126,925	\$	\$ 1,136,180	\$	\$ 1,136,180
ANOKA		694,674		14,205,684		14,205,684
BECKER	41,799	127,394	6,987	1,916,708	2,586	1,919,294
BELTRAMI				1,934,768	5,240	1,940,007
BENTON				1,328,349	1,702	1,330,051
BIGSTONE				918,433		918,433
BLUE EARTH	198,060	137,542		4,945,283	98,131	5,043,414
BROWN	99,947	9,568	53,163	2,428,559	276,299	2,704,858
CARLTON	111,490	341,904	9,083	3,024,702		3,024,702
CARVER	97,248	90,538		3,638,433	24,075	3,662,508
CASS				2,447,030		2,447,030
CHIPPEWA				1,760,097	389,677	2,149,774
CHISAGO		85,320		2,043,628	4,881	2,048,509
CLAY		13,210		2,815,456	51,724	2,867,180
CLEARWATER			81,962	817,101	3,526	820,626
COOK	7,536	59,997	16,844	676,304		676,304
COTTONWOOD		26,054		1,518,829	25,790	1,544,619
CROW WING				3,344,876		3,344,876
DAKOTA	174,033	733,440	44,199	13,141,702	5,626	13,147,329
DODGE	19,903		59,712	1,230,654	4,315	1,234,969
DOUGLAS		12,002		1,848,808	15,681	1,864,488
FARIBAULT		54,577		1,936,013	128,522	2,064,535
FILLMORE	28,049	13,238		1,522,354		1,522,354
FREEBORN				3,327,971	263,977	3,591,948
GODDHUE	48,117			2,926,427	16,372	2,942,799
GRANT				787,500	15,631	803,131
HENNEPIN	4,134,172	1,477,893		128,526,272		128,526,272
HOUSTON		64,244		1,206,196		1,206,196
HUBBARD				1,353,761		1,353,761
ISANTI			33,991	1,815,959	464	1,816,423
ITASCA	249,239	12,719	447,682	5,837,241		5,837,241
JACKSON				1,509,512	23,983	1,533,494
KANABEC		5,479		1,062,022	265	1,062,287
KANDIYOHI		9,361	18,021	3,084,569	409,047	3,493,616
KITTSOON				861,895	91,408	953,303
KOOCHICHING		161,656		1,560,510	16,305	1,576,814
LAC QUI PARLE				779,082	151,226	930,307
LAKE				1,271,970		1,271,970
LAKE OF THE WOODS				433,506	6,403	439,909
LESUEUR		102,983		2,289,756		2,289,756
LINCOLN				709,258	15,085	724,343
LYON	29,623	18,296		1,774,308	31,839	1,806,146
MAHNOHEN				633,291	10,569	643,860
MARSHALL		10,010		1,014,706	297,423	1,312,128
MARTIN		4,824		2,271,247	187,793	2,459,040

TABLE 21 PART B

COUNTY GOVERNMENT LEVIES BY MAJOR PURPOSE

PAYABLE 1978

County	Health Services	Community Services	Miscellaneous	Total County Levies Excluding Special Assessments	County Special Assessments	Total County Levies Including Special Assessments
MCLEOD	\$	\$ 93,393	\$	\$ 2,321,670	\$ 43,746	\$ 2,365,416
MEEKER	21,682	36,251		1,594,479	18,384	1,612,863
MILLE LACS	50,429	32,480	3,845	1,160,740	2,391	1,163,131
MORRISON		38,130		2,199,575		2,199,575
MOWER				3,490,652	25,644	3,516,296
MURRAY		20,316		1,171,169	10,049	1,181,218
NICOLLET				1,732,450	128,024	1,860,474
NOBLES			42,842	2,360,959	15,170	2,376,129
NORMAN				1,198,721	110,063	1,308,784
OLMSTED	608,878		11,134	7,498,034	78,495	7,576,529
OTTER TAIL				3,339,244	8,319	3,347,563
PENNINGTON				946,492	81,763	1,028,255
PINE			20,709	1,805,149		1,805,149
PIPESTONE	13,373	44,864	31,491	1,107,387	306	1,107,693
POLK				2,660,365	1,425,885	4,086,250
POPE				758,168	7,798	765,966
RAMSEY	1,691,561		61,325	52,844,781		52,844,781
RED LAKE			12,942	509,574	92,309	601,884
REDWOOD		9,305	1,650	1,789,977	276,631	2,066,608
RENVILLE			6,617	1,573,244	261,451	1,834,696
RICE		15,190		3,342,606	26,819	3,369,425
ROCK	35,391	46,320	13,011	993,662	553	994,215
ROSEAU				660,016	110,759	770,775
SCOTT		41,642		5,590,283	14,603	5,604,887
SHERBURNE				3,231,516	5,984	3,237,500
SIBLEY				1,440,549	175,496	1,616,045
ST. LOUIS	881,753	2,560,771		25,007,799	837	25,008,636
STEARNS		37,250		4,672,036		4,672,036
STEELE	46,698	144,250		2,329,464	54,443	2,383,908
STEVENS				1,072,655	11,845	1,084,500
SWIFT		61,448		1,300,997	150,952	1,451,949
TODD		30,264	3,026	1,345,072	15,975	1,361,047
TRAVERSE			9,073	628,444	19,999	648,443
WABASHA				1,414,969		1,414,969
WADENA	50,018	7,859	24,294	923,217		923,217
WASECA			73,275	1,870,700	83,596	1,954,296
WASHINGTON		96,882		9,032,807		9,032,807
WATONWAN		190,002		1,420,521	64,227	1,484,748
WILKIN		37,968		1,021,663	79,767	1,101,430
WINONA	38,062		22,835	2,674,608		2,674,608
WRIGHT				3,972,433	15,585	3,988,017
YELLOW MEDICINE				1,298,169	190,419	1,488,588
STATEWIDE TOTALS	\$8,707,362	\$7,939,221	\$ 1,109,714	\$ 402,923,924	\$6,183,850	\$ 409,107,774

TABLE 22 PART A

CITY TAX LEVIES BY MAJOR PURPOSE
PAYABLE 1978

County	General Revenue	Indebtedness	Road And Bridge	Firemen's Relief	Public Employee Retirement
AITKIN	\$ 65,743	\$ 80,322	\$	\$ 516	\$
ANOKA	7,195,709	1,015,116	1,514	62,871	385,947
BECKER	61,997	177,570	15,545	21,638	54,151
BELTRAMI	271,916	88,248		2,941	
BENTON	573,400	172,845	32,947	26,533	29,483
BIGSTONE	293,883	147,132	1,447	12,638	25,001
BLUE EARTH	2,791,279	1,155,559	16,811	142,959	2,517
BROWN	447,885	557,530	11,301	27,587	81,464
CARLTON	572,915	197,734		5,894	96,143
CARVER	998,513	269,732	16,304	15,254	4,019
CASS	163,912	73,751	2,199	2,820	45,270
CHIPPEWA	513,277	162,430		332	
CHISAGO	368,777	225,741	10,898	2,519	
CLAY	1,291,227	713,687	2,606	466	10,719
CLEARWATER	50,212	31,443		1,471	8,004
COOK	1,851	36,602	7,640	781	8,088
COTTONWOOD	287,019	235,740	106,615	109	1,400
CROW WING	611,132	180,162	2,159	18,612	146,132
DAKOTA	8,720,379	2,445,840		1,550	
DODGE	254,123	305,035		1,235	9,031
DOUGLAS	427,652	271,841	500	2,395	57,011
FARIBAUT	513,159	246,385	19,510	5,902	4,656
FILLMORE	491,183	386,919		4,241	16,578
FREEBORN	1,540,499	180,097	5,504		
GOODHUE	2,675,347	913,001	35,045	1,079	11,978
GRANT	146,722	61,393	10,156	2,351	14,107
HENNEPIN	51,627,132	26,983,229	98,873	4,675,105	318,158
HOUSTON	168,894	214,564		3,159	20,626
HUBBARD	19,270	55,015	6,001		
ISANTI	210,775	76,860			
ITASCA	848,790	42,870		20,240	228,975
JACKSON	245,240	151,836	90,166	1,355	
KANABEC	47,172	134,844			
KANDIYOHI	568,057	184,114	24,327	5,893	
KITTSON	131,919	152,538			
KOOCHICHING	481,704	54,845	2,303	2,678	98,929
LAC QUI PARLE	366,457	8,201	2,250		
LAKE	327,454	94,862		2,301	3,002
LAKE OF THE WOODS	42,129				
LESIEUR	411,810	261,144	52,154	3,773	30,682
LINCOLN	83,888	84,734	60,826		3,962
LYON	879,174	246,163		10,656	5,512
MAHNDOMEN	31,008	25,078			10,255
MARSHALL	153,406	96,626			
MARTIN	770,928	268,787		5,134	

TABLE 22 PART A

CITY TAX LEVIES BY MAJOR PURPOSE

PAYABLE 1978

County	General Revenue	Indebtedness	Road And Bridge	Firemen's Relief	Public Employee Retirement
MCLEOD	\$ 655,291	\$ 587,823	\$ 80,299	\$ 10,225	\$ 48,540
MEEKER	224,439	234,569	25,057	12,957	
MILLE LACS	225,031	136,138		1,024	
MOPPISON	277,859	155,939		1,261	1,687
MOWER	1,932,225	439,229			1,985
MURRAY	191,881	68,778	51,472	4,776	16,585
NICOLLET	807,109	241,657		240	
NOBLES	800,984	408,527	2,013		
NORMAN	166,364	81,782	800	347	1,990
OLMSTED	1,731,983	558,965		406,097	353,562
OTTER TAIL	407,639	707,805	8,816	2,939	
PENNINGTON	193,080	376,440			
PINE	172,016	62,870	14,204	534	8,005
PIPFSTONE	179,658	91,149	40,543	601	3,310
POLK	1,653,230		25,817		
POPE	260,142	84,828	33,086	3,414	
RAMSEY	23,985,153	16,334,280			
RED LAKE	152,243	43,003			
REDWOOD	483,293	273,301			
RENVILLE	400,971	203,691	21,614		
RICE	1,701,502	213,600	14,996	181,392	
ROCK	229,016	32,097	14,953	7,527	25,805
ROSFAR	41,726	85,023			
SCOTT	1,227,715	599,277	40,773	5,739	8,084
SHERBURNE	371,130	266,096	25,066	9,217	16,059
SIBLEY	287,712	215,615			4,701
ST. LOUIS	4,784,445	695,250	68,911	1,416,213	1,521,822
STEARNS	2,793,512	997,036	41,572	117,673	
STEELE	1,062,386	162,174	30,816	1,200	3,460
STEVENS	362,930	58,055			1,973
SWIFT	140,074	132,091	105,457	3,889	2,399
TODD	276,256	228,705	24,975	9,153	13,986
TRAVERSE	80,939	89,863		1,165	
WABASHA	376,743	324,160		4,516	16,122
WADENA	64,608	57,227	2,244	2,981	10,364
WASECA	512,423	84,048	44,178	5,219	53,061
WASHINGTON	3,980,736	1,585,887	36,679	18,076	112,995
WATONWAN	145,173	224,114		306	
WILKIN	250,424	51,358		83	
WINONA	2,517,983	213,186		5,150	
WRIGHT	268,630	751,186	156,968	36,503	17,303
YELLOW MEDICINE	368,055	79,613	188	6,431	8,335
STATEWIDE TOTALS	\$145,497,539	\$63,744,643	\$1,546,996	\$7,371,838	\$3,983,934

TABLE 22 PART B

CITY TAX LEVIES BY MAJOR PURPOSE
PAYABLE 1978

County	Community Services And Protection	Miscellaneous	Total City Levies Excluding Special Assessments	City Special Assessments	Total City Levies Including Special Assessments
AITKIN	\$ 2,347	\$	\$ 148,929	\$ 62,825	\$ 211,754
ANOKA	322,967	170,388	9,154,534	4,126,711	13,281,244
BECKER	69,631	29,521	429,955	149,425	579,380
BELTRAMI		185,014	548,121	188,406	736,527
BENTON	138,562		973,782	264,468	1,238,250
BIGSTONE	25,838	10,080	516,069	32,814	548,883
BLUE EARTH	240,793	30,648	4,380,582	657,116	5,037,698
BROWN	360,417	15,031	1,501,219	54,388	1,555,607
CARLTON	294,052		1,166,740	38,916	1,205,656
CARVER	36,712	24,151	1,364,688	1,508,734	2,873,422
CASS	27,063	38,118	353,135	65,150	418,284
CHIPPEWA	6,248	50,370	733,658	87,647	821,305
CHISAGO		25,965	633,899	261,428	895,328
CLAY	21,154	37,739	2,077,601	1,104,751	3,182,351
CLEARWATER		20,997	112,128	22,084	134,212
COOK	1,642		56,604	12,691	69,295
COTTONWOOD	74,058	2,203	707,146	106,610	813,756
CROW WING	160,338	170,642	1,289,181	154,246	1,443,427
DAKOTA			12,175,782	7,569,131	19,744,913
DODGE	20,976		590,401	276,189	866,590
DOUGLAS	64,629		824,031	62,920	886,951
FARIBAUT	137,071	42,035	968,719	102,653	1,071,372
FILLMORE	50,001	362	939,286	126,598	1,065,884
FREEBORN	3,068	15,073	1,744,242	510,717	2,254,959
GOODHUE		31,316	3,667,771	523,216	4,190,987
GRANT	25,776		260,505	28,872	289,377
HENNEPIN	20,223,487	7,892,342	111,938,454	27,954,549	139,763,003
HOUSTON	39,553	40,046	486,842	104,330	591,172
HUBBARD	16,140		96,427	25,099	121,525
ISANTI			287,636	96,069	383,704
ITASCA	263,725	699,469	2,014,075	236,322	2,250,397
JACKSON	38,017		526,616	60,095	586,711
KANABEC			182,016	45,269	227,285
KANDIYOHI	375,731		1,158,123	358,469	1,516,592
KITTSOON			284,458	106,636	391,094
KOOCHICHING	151,736	155,989	948,186	51,753	999,939
LAC QUI PARLE		2,935	379,843	42,196	422,039
LAKE	40,009		467,628		467,628
LAKE OF THE WOODS			42,129	14,198	56,327
LESUEUR	73,456	94,697	927,717	85,800	1,013,516
LINCOLN			233,411	10,997	244,408
LYON	27,324	15,331	1,184,162	175,789	1,359,951
MAHONOMEN	5,174		71,515	12,343	83,858
MARSHALL	1,552	2,369	253,954	155,473	409,427
MARTIN	40,029	363,520	1,448,401	325,905	1,774,306

TABLE 22 PART B

CITY TAX LEVIES BY MAJOR PURPOSE

PAYABLE 1978

County	Community Services And Protection	Miscellaneous	Total City Levies Excluding Special Assessments	City Special Assessments	Total City Levies Including Special Assessments
MCLEOD	\$ 68,125	\$ 68,324	\$ 1,518,631	\$ 411,080	\$1,929,710
MEEKER	45,779	135,092	677,894	89,033	766,927
MILLE LACS		50	362,244	83,644	445,887
MORRISON	93,362		530,109	237,102	767,211
MOWER	1,642	609,623	2,884,710	186,574	3,071,284
MURRAY	23,985	1,800	359,278	23,768	383,046
NICOLLET	1,313		1,050,320	490,275	1,540,595
NOBLES	8,029	12,668	1,232,222	303,681	1,535,902
NORMAN	13,395	24,497	289,177	38,748	327,925
OLMSTED	2,675,199	135,140	5,880,962	496,966	6,377,927
OTTER TAIL	3,154	692,527	1,822,883	148,386	1,971,269
PENNINGTON			569,520	192,152	761,672
PINE	46,328		303,958	28,141	332,098
PIPESTONE	49,420	15,244	379,926	69,003	448,929
POLK		5,605	1,684,651		1,684,651
POPE		517	381,988	52,180	434,168
RAMSEY			40,319,473	7,923,561	48,243,034
RED LAKE			195,246	43,937	239,183
REDWOOD			756,595	87,079	843,674
RENVILLE			626,276	189,565	815,841
RICE	46,609	10,098	2,168,202	120,672	2,288,874
ROCK	4,074	66,162	379,564	43,472	423,036
ROSEAU			126,750	70,875	197,624
SCOTT	3,395	301,506	2,196,493	1,150,645	3,337,138
SHERBURNE	20,033	76,953	784,555	191,991	976,547
SIBLEY			508,029	129,280	637,309
ST. LOUIS	1,314,016	4,417,370	14,218,065	279,930	14,497,996
STEARNS	125,674	539,827	4,615,303	1,031,241	5,646,543
STEELE	61,302		1,321,340	244,805	1,566,145
STEVENS	3,339	37,334	503,633	50,980	554,613
SWIFT	91,075	1,525	476,501	39,705	516,206
TODD	45,918	4,972	603,868	56,434	660,302
TRAVERSE		52,563	223,531	27,339	250,870
WABASHA	2,958	37,487	761,990	154,733	916,723
WADENA	16,229	56,882	210,536	67,833	278,369
WASECA	2,185	127,260	328,176	151,693	979,869
WASHINGTON	504,070	54,712	6,293,166	1,825,710	8,118,876
WATONWAN	131,737		501,329	53,134	554,463
WILKIN	17,568	12,272	331,705	87,782	419,487
WINDONA	5,382	24,003	2,765,707	214,410	2,980,117
WRIGHT	37,396	281,029	1,649,018	680,848	2,329,866
YELLOW MEDICINE	4,800	38,316	505,739	44,576	550,315
STATEWIDE TOTALS	\$28,866,693	\$17,907,505	\$ 273,909,562	\$65,772,958	\$339,682,519

TABLE 23 PART A

TOWN TAX LEVIES BY MAJOR PURPOSE

PAYABLE 1978

County	General Revenue	Indebtedness	Road And Bridge	Firemen's Relief	Public Employee Retirement
AITKIN	\$ 41,148	\$	\$ 181,104	\$	\$
ANOKA	44,335		101,759	2,778	
BECKER	42,703		259,468		
BELTRAMI	23,515		108,343		
BENTON	25,808		75,726		
BIGSTONE	15,744		63,817		
BLUE EARTH	42,822	20,278	261,735	15,869	
BROWN	60,602		72,236		
CARLTON	36,901		210,524	2,206	
CARVER	31,322	5,397	167,885		
CASS	60,082		241,242		
CHIPPEWA	100,376		131,844		
CHISAGO	51,459		215,054	52,190	
CLAY	109,308		137,188		
CLEARWATER	12,556		48,741		
COOK	5,802		2,401		
COTTONWOOD	29,059		213,599		
CROW WING	59,621	1,904	403,626		2,084
DAKOTA	160,605	6,582	22,736	16,345	
DODGE	16,055	3,200	226,595		
DOUGLAS	71,362	117,537	187,375		
FARIBAULT	13,391		352,544		
FILLMORE	131,842	9,848	330,278	23,373	899
FREEBORN	56,334		206,202		
GOODHUE	123,470		588,405	42,254	4,205
GRANT	81,964		25,481		
HENNEPIN	9,769	2,445	43,949		
HOUSTON	60,439		203,359		
HUBBARD	35,086		54,996		
ISANTI	41,497		97,491		
ITASCA	138,089	12,978	516,060	15,942	5,811
JACKSON	153,708		150,094		
KANABEC	16,141	108	35,083		
KANDIYOHI	151,570		176,197		
KITTSOON	22,724		137,128		
LAC QUI PARLE	34,308		150,071		
LAKE	39,040		134,008		616
LAKE OF THE WOODS			73,929		
LESUEUR	59,066		71,417		
LINCOLN	55,599		88,800		
LYON	103,432		66,000		
MAHONOMEN	12,939		63,495		
MARSHALL	79,799		181,080		
MARTIN			277,074		

TABLE 23 PART A

TOWN TAX LEVIES BY MAJOR PURPOSE

PAYABLE 1978

County	General Revenue	Indebtedness	Road And Bridge	Firemen's Relief	Public Employee Retirement
MCLEOD	\$ 135,715	\$ 10,011	\$ 13,518	\$ 23,475	\$
MEEKER	80,386		303,563		
MILLE LACS	20,473		94,213	21,549	
MORRISON	81,232		204,934		
MOWER	130,777		227,205		
MURRAY	148,214		83,592	19,938	
NICOLLET	4,958		147,167		
NORLES	207,557		49,796		
NORMAN	20,520		105,240		
OLMSTED	75,057		390,743	127,613	
OTTER TAIL	122,750	4,202	655,016		
PENNINGTON	36,922		46,198		
PINE	41,815		142,464		
PIPESTONE	37,160		85,294		
POLK	134,919		409,080	20,876	
POPE	22,682	1,690	129,623	22,327	
RAMSEY	72,622	46,515			
RED LAKE	18,160		41,701	6,969	
REDWOOD			290,373		
RENVILLE	220,682		77,581	5,675	
RICE	75,428		161,877	35,479	
ROCK	127,846		31,056		
ROSEAU	24,541		126,488	4,563	
SCOTT	26,292		68,328		
SHERBURNE	58,107		152,918		
SIBLEY	165,283		78,096		
ST. LOUIS	160,504	9,276	463,473	9,924	57,806
STEARNS	196,072	10,001	684,202	8,066	
STEELE	19,222		185,790		
STEVENS	74,661		27,538		
SWIFT	42,494		164,823		
TODD	34,195		184,769	51,893	
TRAVERSE	65,200		22,910		
WABASHA			236,455	15,299	
WADENA	12,831		25,827		
WASECA	31,234	18,654	112,762		
WASHINGTON	160,620	72,829	246,940	13,641	
WATONWAN	87,699		57,109		
WILKIN	51,014		44,288		
WINONA	103,601	5,778	270,223		
WRIGHT	191,544	17,146	560,196	56,113	12,671
YELLOW MEDICINE	77,798		141,201		
STATEWIDE TOTALS	\$5,860,179	\$ 376,378	\$14,900,710	\$ 614,357	\$84,094

TABLE 23 PART B

TOWN TAX LEVIES BY MAJOR PURPOSE

PAYABLE 1978

County	Community Services And Protection	Miscellaneous	Total Town Levies Excluding Special Assessments	Town Special Assessments	Total Town Levies Including Special Assessments
AITKIN	\$ 40,266	\$	\$ 262,520	\$	\$ 262,520
ANOKA	33,574	2,885	185,332	8,791	194,123
BECKER	43,281		344,454		344,454
BELTRAMI		38,729	170,588		170,588
RENTON	21,670	7,112	130,316	60	130,376
BIGSTONE	3,241		82,803		82,803
BLUE EARTH			340,705	1,776	342,480
BROWN	43,456	4,953	181,247		181,247
CARLTON	36,809		286,440	28,503	314,943
CAPVER	1,754	1,409	207,768	89,286	297,055
CASS	75,998	1,299	378,623	391	379,013
CHIPPEWA	7,035	49,426	288,681		288,681
CHISAGO		14,852	334,556		334,556
CLAY	34,175		280,672	10,700	291,372
CLEARWATER		29,697	90,994		90,994
COOK	100		8,303		8,303
COTTONWOOD			242,658		242,658
CROW WING	81,032		548,269	25,599	573,868
DAKOTA			206,269	58,656	264,925
DODGE	17,310		263,161		263,161
DOUGLAS	110,021	4,700	490,997		490,997
FARIBAULT	5,704		371,640		371,640
FILLMORE	24,031	11,020	531,294		531,294
FREEBORN	31,293	9,677	303,507	976	304,484
GOODHUE	464	13,413	772,213	164	772,377
GRANT	4,170		111,615		111,615
HENNEPIN	12,214		68,377		68,377
HOUSTON	34,322		298,122	1,716	299,839
HUBBARD	11,136	6,069	107,287	1,717	109,004
ISANTI	21,310		160,298		160,298
ITASCA	291,946	6,773	987,601		987,601
JACKSON	4,633		308,436	132	308,567
KANABEC	22,227		73,559		73,559
KANDIYOHI	34,051		361,819	93,076	454,895
KITTSO		6,527	166,380		166,380
LAC QUI PARLE		14,743	199,123		199,123
LAKE	13,518		187,183	159	187,343
LAKE OF THE WOODS			73,929		73,929
LESUEUR	27,513	1,273	159,269	71,173	230,442
LINCOLN			144,399		144,399
LYON			169,433		169,433
MAHNOMEN	12,459		88,894		88,894
MARSHALL	8,977	1,203	271,061	128	271,189
MARTIN			277,074		277,074

TABLE 23 PART B

TOWN TAX LEVIES BY MAJOR PURPOSE

PAYABLE 1978

County	Community Services And Protection	Miscellaneous	Total Town Levies Excluding Special Assessments	Town Special Assessments	Total Town Levies Including Special Assessments
MCLEOD	\$	\$	\$ 182,720	\$	\$ 182,720
MEEKER	31,869		415,820	10,838	426,657
MILLE LACS		835	137,070		137,070
MORRISON	61,016	2,694	349,878		349,878
MOWER	28,327		386,310		386,310
MURRAY		998	252,742		252,742
NICOLLET	27,050		179,175		179,175
NOBLES			257,353		257,353
NORMAN	4,832		130,593		130,593
OLMSTED			593,415	12,058	605,473
OTTFR TAIL	60,724	4,282	846,977	1,400	848,377
PENNINGTON	4,318		87,439		87,439
PINE	27,158		211,438	160	211,598
PIPESTONE	7,142		129,597		129,597
POLK		1,506	566,384		566,384
POPE		1,204	177,527		177,527
RAMSEY			119,137	290,195	409,332
RED LAKE			66,829		66,829
REDWOOD			290,373		290,373
RENVILLE		2,010	305,948	469	306,416
RICE	12,607	24,186	309,578		309,578
ROCK	6,254	2,003	167,159		167,159
ROSEAU	152	813	156,558		156,558
SCOTT	21,599	1,967	118,187	3,597	121,784
SHERBURNE	3,000	46,701	260,727		260,727
SIBLEY	22,164		265,543		265,543
ST. LOUIS	291,059	122,168	1,114,214	64,730	1,178,944
STEARNS	162,047	3,501	1,063,892	9,634	1,073,526
STEELE			205,012		205,012
STEVENS	3,221	503	105,923	11,320	117,243
SWIFT	10,656		217,974		217,974
TODD	14,724	6,501	292,083	127	292,210
TRAVERSE			88,110		88,110
WABASHA			251,754	66	251,821
WADENA	6,768		45,427		45,427
WASECA		9,856	172,506		172,506
WASHINGTON	4,978		499,008	130,184	629,192
WATONWAN	2,637	5,013	152,458	111	152,569
WILKIN	2,001		97,304		97,304
WINONA	56,063	1,612	437,278	13,061	450,339
WRIGHT		18,517	856,190	18,084	874,274
YELLOW MEDICINE	7,982	17,419	244,402	1,409	245,811
STATEWIDE TOTALS	\$1,990,041	\$500,047	\$24,325,883	\$960,445	\$25,286,328

TABLE 24

SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE

PAYABLE 1978

County	Maintenance	Transportation	Community Service	Capital Expenditure	General Debt	Area Debt	Vocational	Technical Maintenance	Total School District Levy Excluding AVTS	AVTS-No. 287, 916, and 917 Debt	Maintenance	Total School District Levy Including AVTS
AITKIN	\$ 1,624,377	\$ 27,836	\$ 2,951	\$ 134,970	\$ 607,761				\$ 2,397,896			\$ 2,397,896
ANDKA	18,047,051	820,518	315,602	3,989,313	9,580,026	42,270	266,830		33,061,613	22,298	188,087	33,271,599
BECKER	2,651,686	149,573	53,989	551,483	843,459		54,504		4,305,095			4,305,095
BELTRAMI	1,752,951	120,006	38,804	480,477	205,130	26,548	52,304		2,676,220			2,676,220
BENTON	2,058,104	80,840	38,494	487,482	634,182	6,450	16,848		3,322,404			3,322,404
BIGSTONE	970,702	59,451	26,820	151,031	143,277				1,351,282			1,351,282
BLUE EARTH	7,338,012	250,234	200,947	919,239	1,304,280	63,994	131,036		10,207,745			10,207,745
BROWN	4,306,538	129,210	79,032	401,060	336,573				5,252,416			5,252,416
CARLTON	3,073,724	211,804	63,121	669,124	844,923				4,862,697			4,862,697
CARVER	4,886,679	158,579	40,222	658,509	1,384,897				7,128,887	3,730	18,341	7,150,959
CASS	2,552,631	142,085	2,777	378,490	445,067	3,054	8,431		3,532,538			3,532,538
CHIPPEWA	2,219,655	79,234	24,399	311,968	329,955	2,444	7,450		2,975,106			2,975,106
CHISAGO	2,252,644	91,497	39,237	554,292	1,056,427				4,094,099			4,094,099
CLAY	5,934,550	226,690	85,411	688,657	1,023,424		120,424		8,079,157			8,079,157
CLEARWATER	1,091,438	60,119	14,057	138,589	199,098				1,503,303			1,503,303
COCK	638,810								638,810			638,810
COTTONWOOD	2,941,924	108,964	17,060	275,314	485,634				3,828,898			3,828,898
CROW WING	4,747,036	101,857	33,163	535,472	1,121,546	31,716	91,544		6,662,335			6,662,335
DAKOTA	24,053,293	1,090,555	323,895	4,188,324	9,321,692				38,977,758	336,460	1,285,688	40,599,907
DODGE	2,051,864	116,864	35,033	297,117	470,721		138		2,971,740			2,971,740
DOUGLAS	2,735,001	222,655	40,415	483,590	450,104	14,905	71,316		4,017,989			4,017,989
FARIBAULT	4,032,363	155,430	44,422	381,450	303,078				4,916,745			4,916,745
FILLMORE	2,957,661	143,797	23,515	355,426	554,606				4,035,006			4,035,006
FREEBORN	5,326,163	212,258	32,332	786,513	541,397		119,114		7,018,778			7,018,778
GODHUE	7,870,644	349,753	63,707	754,407	1,402,277	132,749	211,729		10,785,269			10,785,269
GRANT	1,186,799	71,926	14,945	145,226	114,694				1,533,593			1,533,593
HENNEPIN	152,758,141	5,701,021	1,874,949	14,681,074	33,788,650	10,108	835,832		205,649,776	930,560	4,536,848	215,117,585
HUSTON	1,726,908	44,220	12,433	221,274	251,535				2,256,372			2,256,372
HUBBARD	1,576,909	158,111	7,203	284,409	303,031	2,584	5,092		2,337,342			2,337,342
ISANTI	1,835,983	76,538	35,117	454,383	1,342,611				3,744,634			3,744,634
ITASCA	5,504,974	149,558	31,130	385,456	723,259				6,794,817			6,794,817
JACKSON	3,306,539	117,329	25,806	292,013	343,953	12,694	42,092		4,144,427			4,144,427

TABLE 24
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE
PAYABLE 1978

County	Maintenance	Transportation	Community Service	Capital Expenditure	General Debt	Area Debt	Vocational	Technical Maintenance	Total School District Levy Excluding AVTS	AVTS-No. 287, 916, And 917 Debt	Maintenance	Total School District Levy Including AVTS
KANABEC	\$ 873,255	\$ 63,709	\$ 17,615	\$ 254,595	\$ 427,740	\$	\$	3	\$ 1,636,919			\$ 1,636,919
KANDIYOHI	2,943,546	148,637	61,058	615,674	882,910	35,533	74,619		5,761,979			5,761,979
KITTSON	1,795,418	66,415	7,570	141,250	125,290				2,136,384			2,136,384
KOCCHICHING	1,519,163	97,508	33,930	341,616	403,384				2,395,604			2,395,604
LAC QUI PARLE	1,919,712	105,755	22,285	227,947	503,343	570	3,359		2,783,674			2,783,674
LAKE	752,781								752,781			752,781
LAKE OF THE WOODS	317,269	54,527	8,965	86,085	20,837				488,335			488,335
LESUEUR	2,826,501	142,443	20,369	448,526	751,956	456	934		4,190,888			4,190,888
LINCOLN	1,128,224	66,779	6,377	179,607	148,348	600	3,537		1,533,475			1,533,475
LYON	3,111,603	128,342	43,935	419,914	616,174				4,319,969			4,319,969
MAHOMET	517,653	17,873	3,101	151,570	67,006				757,264			757,264
MARSHALL	2,260,353	117,081	1,615	266,580	655,413				3,301,043			3,301,043
MARTIN	5,627,699	197,299	55,316	312,545	631,380	19	63		6,874,327			6,874,327
MCLEOD	3,693,723	163,008	55,359	475,092	515,959	57,416	50,591		5,011,150			5,011,150
MEEKER	2,399,125	104,504	41,715	334,784	610,694	2,131	1,877		3,494,832			3,494,832
MILLE LACS	1,594,386	64,439	28,249	427,313	704,793				2,799,181			2,799,181
MORRISON	2,385,759	117,422	15,712	562,349	1,130,201	7	20		4,213,483			4,213,483
MORF	5,639,547	186,404	93,138	769,953	553,921	49,230	92,566		7,383,861			7,383,861
MURRAY	2,261,235	88,557	20,232	273,831	373,355		477		3,017,691			3,017,691
NICOLLET	3,467,001	116,789	81,556	428,434	573,439	15,170	31,062		4,733,453			4,733,453
NOBLEFS	2,666,939	121,948	51,440	444,181	263,033				4,547,542			4,547,542
NORMAN	1,903,446	104,328	314	191,468	365,708				2,965,267			2,965,267
OLMSTED	14,990,964	470,654	111,094	1,726,265	2,328,634	94,329	367,741		20,093,492			20,093,492
OTTER TAIL	5,382,767	231,433	45,683	831,155	1,108,391		2,990		7,606,422			7,606,422
PENNINGTON	1,710,352	92,357	4,257	279,288	194,902				2,281,318			2,281,318
PINF	1,564,776	97,566	26,504	422,209	321,600		22,392		2,455,108			2,455,108
PIPESTONE	1,580,084	59,642	22,781	143,524	158,083	10,415	22,268		2,716,599			2,716,599
POLK	5,457,551	293,524	58,220	787,669	1,021,793	81,119	50,716		7,670,623			7,670,623
POPE	1,609,854	60,616	37,314	249,427	103,502	15	76		2,121,305			2,121,305
RAMSEY	61,602,985	2,244,092	1,001,634	7,077,467	16,530,047	166,341	519,643		85,941,806	150,868	1,283,051	91,375,727
RED LAKE	544,349	62,238	7,508	117,381	119,685				851,213			851,213
REDWOOD	3,769,819	180,164	25,680	426,959	328,285				4,721,909			4,721,909

TABLE 24
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE
PAYABLE 1978

County	Maintenance	Transportation	Community Service	Capital Expenditure	General Debt	Area Vocational Debt	Technical Maintenance	Total School District Levy Excluding AVTS	AVTS-No. 287, 916, And 917 Debt	Maintenance	Total School District Levy Including AVTS
RENVILLE	\$ 4,458,493	\$ 189,483	\$ 62,168	\$ 386,495	\$ 628,723	\$ 1,743	\$ 2,495	\$ 5,729,603			\$ 5,729,603
RICE	5,086,196	182,849	71,884	712,756	760,129	17,527	84,268	6,915,612			6,915,612
ROCK	2,082,538	68,323	19,536	219,735	193,732			2,583,836			2,583,836
ROSEAU	1,119,992	74,878	15,826	246,187	228,115			1,684,999			1,684,999
SCOTT	5,113,407	179,512	43,452	899,635	2,250,388			8,486,394	11,428	44,245	8,542,068
SHERBURNE	3,736,418	165,397	46,552	610,676	1,793,642	7,657	20,004	6,380,350			6,380,350
SIBLEY	2,629,145	123,025	41,834	279,389	295,714			3,369,108			3,369,108
ST. LOUIS	18,708,473	849,262	352,868	3,154,396	1,320,157		221,360	24,606,516			24,606,516
STEARNS	9,613,739	472,617	149,542	1,656,102	3,548,378	65,327	170,651	15,676,357			15,676,357
STEELE	4,236,784	152,360	23,717	515,694	407,282			5,335,838			5,335,838
STEVENS	1,670,222	67,653	41,312	218,603	170,955			2,168,785			2,168,785
SWIFT	1,634,518	100,799	26,591	261,754	286,674			2,310,338			2,310,338
TODD	1,777,183	110,283	34,484	508,251	383,369	12,812	30,506	2,856,891			2,856,891
TRAVERSE	1,149,274	35,221	4,244	97,693	255,332			1,541,766			1,541,766
WABASHA	2,125,863	90,890	15,969	315,327	821,116	248	1,095	3,370,510			3,370,510
WADENA	907,485	77,552	2,853	241,901	198,177	3,397	24,750	1,456,117			1,456,117
WASECA	2,704,882	105,125	33,528	353,230	482,232			3,679,400			3,679,400
WASHINGTON	14,604,061	564,307	205,672	2,310,927	4,213,541			21,898,509	78,008	641,995	22,618,514
WATONWAN	2,336,088	104,519	28,400	230,392	412,210			3,111,611			3,111,611
WILKIN	1,732,448	56,001	16,140	105,020	187,030			2,096,639			2,096,639
WINONA	4,543,817	150,659	17,536	445,980	912,137		110,637	6,180,767			6,180,767
WRIGHT	6,091,972	257,613	55,293	1,195,960	2,618,197	1,665	1,879	10,222,580			10,222,580
YELLOW MEDICINE	2,449,447	111,980	29,048	265,315	321,054	10,951	46,603	3,234,399			3,234,399
STATEWIDE TOTALS	\$538,633,052	\$21,786,452	\$7,005,108	\$70,180,696	\$125,825,332	\$987,447	\$4,002,578	\$768,420,610	\$1,533,755	\$7,998,258	\$777,952,625

TABLE 25

SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE

PAYABLE 1978

COUNTY Type of Special District	Special Taxing District Funds		Total Levy	COUNTY Type of Special District	Special Taxing District Funds		Total Levy
	Revenue	Bonds & Interest			Revenue	Bonds & Interest	
AITKIN COUNTY				CARLTON COUNTY			
Arrowhead Regional Development Commission	\$ 6,587	\$ -0-	\$ 6,587	Moose Lake Hospital District	\$ 49,978	\$ -0-	\$ 49,978
Total	\$ 6,587	\$ -0-	\$ 6,587	Moose Lake-Windemere Sanitary Sewer District	11,086	-0-	11,086
ANOKA COUNTY				Arrowhead Regional Development Commission	14,039	-0-	14,039
Coon Creek Watershed District	\$ 58,911	\$ -0-	\$ 58,911	Total	\$ 75,103	\$ -0-	\$ 75,103
Rice Creek Watershed District	31,980	-0-	31,980	CARVER COUNTY			
Forest Lake Hospital District	-0-	14,057	14,057	Lower Minnesota River Watershed District	\$ 2,808	\$ -0-	\$ 2,808
North Suburban Hospital District	27,710	-0-	27,710	Minnehaha Creek Watershed District	1,573	-0-	1,573
Anoka Housing & Redevelopment Authority	16,261	-0-	16,261	Buffalo Creek Watershed District	195	-0-	195
Columbia Hgts. Housing & Redevelopment Authority	20,733	-0-	20,733	Riley-Purgatory Watershed District	6,899	-0-	6,899
Metro Council	178,120	35,623	213,743	Metro Council	48,065	8,942	57,007
Metro Transit Commission	833,775	200,854	1,034,629	Metro Transit Commission	116,025	24,098	140,123
Metro Mosquito Control	148,437	-0-	148,437	Total	\$ 175,565	\$ 33,040	\$ 208,605
Total	\$ 1,315,927	\$ 250,534	\$ 1,566,461	CASS COUNTY			
BECKER COUNTY				Region Five Regional Development Commission	\$ 7,544	\$ -0-	\$ 7,544
South Buffalo Watershed District	\$ 3,295	\$ -0-	\$ 3,295	Total	\$ 7,544	\$ -0-	\$ 7,544
Pelican River Watershed District	17,478	-0-	17,478	CHIPPEWA COUNTY			
Cormorant Lakes Watershed District	3,203	-0-	3,203	Upper MN Valley Regional Development Commission	\$ 8,692	\$ -0-	\$ 8,692
Wild Rice Watershed District	15,829	-0-	15,829	Total	\$ 8,692	\$ -0-	\$ 8,692
Total	\$ 39,805	\$ -0-	\$ 39,805	CHISAGO COUNTY			
BELTRAMI COUNTY				Chisago Lake Hospital District	\$ -0-	\$ 42,517	\$ 42,517
Roseau River Watershed District	\$ 9	\$ -0-	\$ 9	Total	\$ -0-	\$ 42,517	\$ 42,517
Red Lake Watershed District	2,642	-0-	2,642	CLAY COUNTY			
Headwaters Regional Development Commission	6,981	-0-	6,981	Buffalo Red River Watershed District	\$ 42,509	\$ -0-	\$ 42,509
Total	\$ 9,632	\$ -0-	\$ 9,632	Wild Rice Watershed District	31,891	-0-	31,891
BENTON COUNTY				Moorhead Tax Increment Financing	-0-	221,736	221,736
St. Cloud Metro Transit Commission	\$ 49,782	\$ -0-	\$ 49,782	Total	\$ 74,400	\$ 221,736	\$ 296,136
St. Cloud Housing & Redevelopment Authority	4,764	-0-	4,764	CLEARWATER COUNTY			
St. Cloud Tax Increment Financing	-0-	20,288	20,288	Wild Rice Watershed District	\$ 5,947	\$ -0-	\$ 5,947
Sauk Rapids Tax Increment Financing	-0-	54,103	54,103	Red Lake Watershed District	50,950	-0-	50,950
Total	\$ 54,546	\$ 74,391	\$ 128,937	Headwaters Regional Development Commission	4,048	-0-	4,048
BIG STONE COUNTY				Total	\$ 60,945	\$ -0-	\$ 60,945
Upper Minnesota River Watershed District	\$ 8,428	\$ -0-	\$ 8,428	COOK COUNTY			
Upper MN Valley Regional Development Commission	4,198	-0-	4,198	Arrowhead Regional Development Commission	\$ 2,795	\$ -0-	\$ 2,795
Total	\$ 12,626	\$ -0-	\$ 12,626	Total	\$ 2,795	\$ -0-	\$ 2,795
BLUE EARTH COUNTY				COTTONWOOD COUNTY			
Region Nine Regional Development Commission	\$ 31,176	\$ -0-	\$ 31,176	Middle DesMoines Watershed District	\$ 513	\$ -0-	\$ 513
Mankato Tax Increment Financing	-0-	372,017	372,017	Southwest Regional Development Commission	11,495	-0-	11,495
Total	\$ 31,176	\$ 372,017	\$ 403,193	Mountain Lake Tax Increment Financing	-0-	1,817	1,817
BROWN COUNTY				Windom Tax Increment Financing	-0-	2,358	2,358
New Ulm Housing & Redevelopment Authority	\$ 13,000	\$ -0-	\$ 13,000	Total	\$ 12,008	\$ 4,175	\$ 16,183
Region Nine Regional Development Commission	18,080	-0-	18,080				
Total	\$ 31,080	\$ -0-	\$ 31,080				

SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE

PAYABLE 1978

COUNTY	Special Taxing District Funds		Total	COUNTY	Special Taxing District Funds		Total
Type of Special District	Revenue	Bonds & Interest	Levy	Type of Special District	Revenue	Bonds & Interest	Levy
CROW WING COUNTY				HENNEPIN COUNTY			
Thirty Lakes Watershed District	\$ 18,057	\$ -0-	\$ 18,057	Nine Mile Creek Watershed District	\$ 291,496	\$ -0-	\$ 291,496
Cuyuna Range Hospital District	-0-	23,055	23,055	Lower Minnesota River Watershed District	34,720	-0-	34,720
Brainerd Housing & Redevelopment Authority	8,829	-0-	8,829	Minnehaha Creek Watershed District	135,028	-0-	135,028
Region Five Regional Development Commission	16,037	-0-	16,037	Riley-Purgatory Watershed District	67,002	-0-	67,002
Total	\$ 42,923	\$ 23,055	\$ 65,978	Rice Creek Watershed District	2,223	-0-	2,223
DAKOTA COUNTY				Brooklyn Center Housing & Redevelopment Authority	40,061	-0-	40,061
Lower Minnesota Watershed District	\$ 15,873	\$ -0-	\$ 15,873	Bloomington Housing & Redevelopment Authority	143,973	-0-	143,973
Metro Council	236,886	42,131	279,017	Robbinsdale Housing & Redevelopment Authority	20,196	-0-	20,196
Metro Transit Commission	1,323,752	-0-	1,323,752	Brookline Park Housing & Redevelopment Authority	40,924	-0-	40,924
Metro Mosquito Control	147,790	-0-	147,790	Richfield Housing & Redevelopment Authority	61,183	-0-	61,183
So. St. Paul Housing & Redevelopment Authority	44,920	-0-	44,920	County Park	3,281,183	624,248	3,905,431
Farmington Tax Increment Financing	-0-	24,102	24,102	Metro Council	1,317,542	219,593	1,537,135
Hastings Tax Increment Financing	-0-	43,326	43,326	Metro Transit Commission	7,180,988	1,754,927	8,935,915
So. St. Paul Tax Increment Financing	-0-	446,108	446,108	Metro Mosquito Control	772,787	-0-	772,787
Total	\$ 1,769,221	\$ 555,667	\$ 2,324,888	Plymouth Housing & Redevelopment Authority	13,312	-0-	13,312
DODGE COUNTY				Bloomington Tax Increment Financing	-0-	4,805	4,805
Southeastern Regional Development Commission	\$ 4,550	\$ -0-	\$ 4,550	Edina Tax Increment Financing	-0-	64,978	64,978
Total	\$ 4,550	\$ -0-	\$ 4,550	Hopkins Tax Increment Financing	-0-	220,761	220,761
DOUGLAS COUNTY				Minneapolis Tax Increment Financing	-0-	2,644,791	2,644,791
Alexandria Area Sanitary District	\$ 23,605	\$ -0-	\$ 23,605	Richfield Tax Increment Financing	-0-	65,370	65,370
Total	\$ 23,605	\$ -0-	\$ 23,605	Robbinsdale Tax Increment Financing	-0-	87,800	87,800
FARIBAUT COUNTY				St. Louis Park Tax Increment Financing	-0-	109,316	109,316
United Hospital District	\$ 15,503	\$ 118,498	\$ 134,001	Total	\$ 13,402,618	\$ 5,796,589	\$ 19,199,207
Region Nine Regional Development Commission	15,706	-0-	15,706	HOUSTON COUNTY			
Total	\$ 31,209	\$ 118,498	\$ 149,707	Southeastern Regional Development Commission	\$ 4,040	\$ -0-	\$ 4,040
FILLMORE COUNTY				Total	\$ 4,040	\$ -0-	\$ 4,040
Southeastern Regional Development Commission	\$ 6,132	\$ -0-	\$ 6,132	HUBBARD COUNTY			
Total	\$ 6,132	\$ -0-	\$ 6,132	Headwaters Regional Development Commission	\$ 5,865	\$ -0-	\$ 5,865
FREEBORN COUNTY				Total	\$ 5,865	\$ -0-	\$ 5,865
Southeastern Regional Development Commission	\$ 13,309	\$ -0-	\$ 13,309	ISANTI COUNTY			
Albert Lea Tax Increment Financing	-0-	444	444	Total	\$ -0-	\$ -0-	\$ -0-
Total	\$ 13,309	\$ 444	\$ 13,753	ITASCA COUNTY			
GOODHUE COUNTY				Northern Itasca Hospital District	\$ 34,980	\$ 9,878	\$ 44,858
Bear Valley Watershed District	\$ 215	\$ -0-	\$ 215	Arrowhead Regional Development Commission	33,338	-0-	33,338
Belle Creek Watershed District	6,940	-0-	6,940	Total	\$ 68,318	\$ 9,878	\$ 78,196
Southeastern Regional Development Commission	24,059	-0-	24,059	JACKSON COUNTY			
Red Wing Housing & Redevelopment Authority	54,971	-0-	54,971	Middle Des Moines Watershed District	\$ 14,357	\$ -0-	\$ 14,357
Red Wing Tax Increment Financing	-0-	19,378	19,378	Southwest Regional Development Commission	12,748	-0-	12,748
Total	\$ 86,185	\$ 19,378	\$ 105,563	Total	\$ 27,105	\$ -0-	\$ 27,105
GRANT COUNTY				KANABEC COUNTY			
Community Hospital District	\$ -0-	\$ 25,354	\$ 25,354	Total	\$ -0-	\$ -0-	\$ -0-
Total	\$ -0-	\$ 25,354	\$ 25,354				

TABLE 25

SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE

PAYABLE 1978

COUNTY Type of Special District	Special Taxing District Funds		Total Levy	COUNTY Type of Special District	Special Taxing District Funds		Total Levy
	Revenue	Bonds & Interest			Revenue	Bonds & Interest	
KANDIYOHI COUNTY				MCLEOD COUNTY			
Buffalo Creek Watershed District	\$ 438	\$ -0-	\$ 438	High Island Watershed District	\$ 2,299	\$ -0-	\$ 2,299
Region 6E Regional Development Commission	17,023	-0-	17,023	Buffalo Creek Watershed District	15,950	-0-	15,950
Total	\$ 17,461	\$ -0-	\$ 17,461	Region 6E Regional Development Commission	15,251	-0-	15,251
KITTSON COUNTY				Glencoe Tax Increment Financing	-0-	16,459	16,459
Two Rivers Watershed District	\$ 29,581	\$ -0-	\$ 29,581	Total	\$ 33,500	\$ 16,459	\$ 49,959
Roseau Watershed District	408	-0-	408	MAHNOMEN COUNTY			
Northwest Regional Development Commission	6,266	-0-	6,266	Wild Rice Watershed District	\$ 38,483	\$ -0-	\$ 38,483
Joe River Watershed District	14,653	-0-	14,653	Red Lake Watershed District	305	-0-	305
Total	\$ 50,908	\$ -0-	\$ 50,908	Sandhill Watershed District	1,259	-0-	1,259
KOCHICHING COUNTY				Headwaters Regional Development Commission	2,139	-0-	2,139
Arrowhead Regional Development Commission	\$ 6,185	\$ -0-	\$ 6,185	Total	\$ 42,186	\$ -0-	\$ 42,186
Total	\$ 6,185	\$ -0-	\$ 6,185	MARSHALL COUNTY			
LAC QUI PARLE COUNTY				Roseau River Watershed District	\$ 35	\$ -0-	\$ 35
Lac Qui Parle-Yellow Bank Watershed District	\$ 19,213	\$ -0-	\$ 19,213	Red Lake Watershed District	12,992	-0-	12,992
Canby Community Hospital	-0-	1,973	1,973	Middle River-Snake River Watershed District	93,347	-0-	93,347
Upper MN Valley Regional Development Commission	8,354	-0-	8,354	Northwest Regional Development Commission	8,007	-0-	8,007
Total	\$ 27,567	\$ 1,973	\$ 29,540	Total	\$ 114,381	\$ -0-	\$ 114,381
LAKE COUNTY				MARTIN COUNTY			
Arrowhead Regional Development Commission	\$ 4,402	\$ -0-	\$ 4,402	Region Nine Regional Development Commission	\$ 19,299	\$ -0-	\$ 19,299
Total	\$ 4,402	\$ -0-	\$ 4,402	Total	\$ 19,299	\$ -0-	\$ 19,299
LAKE OF THE WOODS COUNTY				MEEKER COUNTY			
Headwaters Regional Development Commission	\$ 1,138	\$ -0-	\$ 1,138	Region 6E Regional Development Commission	\$ 10,204	\$ -0-	\$ 10,204
Total	\$ 1,138	\$ -0-	\$ 1,138	Clearwater River Watershed District	4,363	-0-	4,363
LE SUEUR COUNTY				Total	\$ 14,567	\$ -0-	\$ 14,567
Region Nine Regional Development Commission	\$ 11,443	\$ -0-	\$ 11,443	MILLE LAC COUNTY	\$ -0-	\$ -0-	\$ -0-
Le Sueur Tax Increment Financing	-0-	26,198	26,198	MORRISON COUNTY			
Total	\$ 11,443	\$ 26,198	\$ 37,641	Region Five Regional Development Commission	\$ 9,219	\$ -0-	\$ 9,219
LINCOLN COUNTY				Total	\$ 9,219	\$ -0-	\$ 9,219
Lac Qui Parle-Yellow Bank Watershed District	\$ 1,627	\$ -0-	\$ 1,627	MOWER COUNTY			
Yellow Medicine River Watershed District	12,255	-0-	12,255	Southeastern Regional Development Commission	\$ 11,899	\$ -0-	\$ 11,899
Southwest Regional Development Commission	5,002	-0-	5,002	Austin Tax Increment Financing	-0-	3,120	3,120
Total	\$ 18,884	\$ -0-	\$ 18,884	Total	\$ 11,899	\$ 3,120	\$ 15,019
LYON COUNTY				MURRAY COUNTY			
Yellow Medicine River Watershed District	\$ 13,050	\$ -0-	\$ 13,050	Southwest Regional Development Commission	\$ 9,561	\$ -0-	\$ 9,561
Southwest Regional Development Commission	13,945	-0-	13,945	Total	\$ 9,561	\$ -0-	\$ 9,561
Marshall Tax Increment Financing	-0-	58,067	58,067				
Total	\$ 26,995	\$ 58,067	\$ 85,062				

TABLE 25

SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE

PAYABLE 1978

COUNTY	Special Taxing District Funds			Total	COUNTY	Special Taxing District Fund			Total
Type of Special District	Revenue	Bonds & Interest	Levy	Levy	Type of Special District	Revenue	Bonds & Interest	Levy	Levy
NICOLLET COUNTY					POPE COUNTY				
Region Nine Regional Development Commission	\$ 13,946	\$ -0-	\$ 13,946		West Pope County Hospital District	\$ 7,763	\$ -0-	\$ 7,763	
North Mankato Tax Increment Financing	-0-	11,321	11,321		Glacial Ridge Hospital District	62,128	33,497	95,625	
Total	\$ 13,946	\$ 11,321	\$ 25,267		Total	\$ 69,891	\$ 33,497	\$ 103,388	
NOBLES COUNTY					RAMSEY COUNTY				
Southwest Regional Development Commission	\$ 14,584	\$ -0-	\$ 14,584		Valley Branch Watershed District	\$ 4,031	\$ -0-	\$ 4,031	
Worthington Tax Increment Financing	-0-	179	179		Rice Creek Watershed District	90,050	-0-	90,050	
Total	\$ 14,584	\$ 179	\$ 14,763		North Suburban Hospital District	3,422	-0-	3,422	
NORMAN COUNTY					Ramsey-Washington Watershed District	64,819	-0-	64,819	
Wild Rice Watershed District	\$ 122,847	\$ -0-	\$ 122,847		St. Paul Housing & Redevelopment Authority	383,012	-0-	383,012	
Sandhill Watershed District	1,076	-0-	1,076		New Brighton Housing & Redevelopment Authority	29,097	-0-	29,097	
Northwest Regional Development Commission	6,606	-0-	6,606		Metro Council	516,832	98,151	614,983	
Total	\$ 130,529	\$ -0-	\$ 130,529		Metro Transit Commission	3,113,246	765,278	3,878,524	
OLMSTED COUNTY					Metro Mosquito Control	381,871	-0-	381,871	
Southeastern Regional Development Commission	\$ 29,217	\$ -0-	\$ 29,217		St. Paul Port Authority	120,277	930,658	1,050,935	
Total	\$ 29,217	\$ -0-	\$ 29,217		Total	\$ 4,706,657	\$ 1,794,087	\$ 6,500,744	
OTTER TAIL COUNTY					RED LAKE COUNTY				
Buffalo Red River Watershed District	\$ 615	\$ -0-	\$ 615		Red Lake Watershed District	\$ 32,617	\$ -0-	\$ 32,617	
Parkers Prairie Hospital District	2,772	14,585	17,357		Northwest Regional Development Commission	2,320	-0-	2,320	
Perham Hospital District	9,109	53,693	62,802		Red Lake Falls Tax Increment Financing	-0-	20,554	20,554	
Pelican Valley Hospital District	6,954	60,219	67,173		Total	\$ 34,937	\$ 20,554	\$ 55,491	
Fergus Falls Tax Increment Financing	-0-	12,730	12,730		REDWOOD COUNTY				
Total	\$ 19,450	\$ 141,227	\$ 160,677		Southwest Regional Development Commission	\$ 15,713	\$ -0-	\$ 15,713	
PENNINGTON COUNTY					Total	\$ 15,713	\$ -0-	\$ 15,713	
Red Lake Watershed District	\$ 81,293	\$ -0-	\$ 81,293		RENVILLE COUNTY				
Middle River-Snake River Watershed District	1,206	-0-	1,206		Buffalo Creek Watershed District	\$ 12,919	\$ -0-	\$ 12,919	
Northwest Regional Development Commission	5,509	-0-	5,509		High Island Watershed District	1,171	-0-	1,171	
Total	\$ 88,008	\$ -0-	\$ 88,008		Region 6E Regional Development Commission	18,610	-0-	18,610	
PINE COUNTY					Total	\$ 32,700	\$ -0-	\$ 32,700	
Moose Lake-Windemere Sanitary Sewer District	\$ 19,538	\$ -0-	\$ 19,538		RICE COUNTY				
Total	\$ 19,538	\$ -0-	\$ 19,538		Rice County Hospital District	\$ 56,189	\$ 175,950	\$ 232,139	
PIPESTONE COUNTY					Southeastern Regional Development Commission	11,391	-0-	11,391	
Southwest Regional Development Commission	\$ 6,902	\$ -0-	\$ 6,902		Northfield Tax Increment Financing	-0-	30,757	30,757	
Pipestone Tax Increment Financing	-0-	9,912	9,912		Total	\$ 67,580	\$ 206,707	\$ 274,287	
Total	\$ 6,902	\$ 9,912	\$ 16,814		ROCK COUNTY				
POLK COUNTY					Southwest Regional Development Commission	\$ 8,332	\$ -0-	\$ 8,332	
Wild Rice Watershed District	\$ 3,057	\$ -0-	\$ 3,057		Luverne Tax Increment Financing	-0-	12,131	12,131	
Red Lake River Watershed District	225,800	-0-	225,800		Total	\$ 8,332	\$ 12,131	\$ 20,463	
Middle River-Snake River Watershed District	31,117	-0-	31,117		ROSEAU COUNTY				
Sandhill Watershed District	54,169	-0-	54,169		Two Rivers Watershed District	\$ 12,360	\$ -0-	\$ 12,360	
Northwest Regional Development Commission	19,827	-0-	19,827		Roseau River Watershed District	38,518	-0-	38,518	
Crookston Tax Increment Financing	-0-	18,812	18,812		Warroad River Watershed District	13,034	-0-	13,034	
Total	\$ 333,970	\$ 18,812	\$ 352,782		Red Lake Watershed District	46	-0-	46	
					Roseau Area Hospital District	-0-	33,785	33,785	
					Total	\$ 63,958	\$ 33,785	\$ 97,743	

TABLE 25

SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE

PAYABLE 1978

COUNTY	Special Taxing District Fund			Total	COUNTY	Special Taxing District Fund			Total
Type of Special District	Revenue	Bonds & Interest	Levy		Type of Special District	Revenue	Bonds & Interest	Levy	
ST. LOUIS COUNTY					SWIFT COUNTY				
West Lake Superior Sanitary Sewer	\$ 8,930	\$ -0-	\$ 8,930		Upper Minn. River Watershed District	\$ 578	\$ -0-	\$ 578	
Duluth Housing & Redevelopment Authority	44,906	-0-	44,906		Six West Regional Development Commission	7,201	-0-	7,201	
Hibbing Housing & Redevelopment Authority	8,885	-0-	8,885		Appleton Tax Increment Financing	-0-	41,959	41,959	
Virginia Housing & Redevelopment Authority	9,793	-0-	9,793		Benson Tax Increment Financing	-0-	39,942	39,942	
Arrowhead Regional Development Commission	82,995	-0-	82,995		Total	\$ 7,779	\$ 81,901	\$ 89,680	
Joint Recreation & Park Board	224,793	-0-	224,793		TODD COUNTY				
Duluth Tax Increment Financing	-0-	425,175	425,175		Region Five Regional Development Commission	\$ 6,053	\$ -0-	\$ 6,053	
Virginia Tax Increment Financing	-0-	30,735	30,735		Total	\$ 6,053	\$ -0-	\$ 6,053	
Total	\$ 380,302	\$ 455,910	\$ 836,212		TRAVERSE COUNTY				
SCOTT COUNTY					Upper Minn. River Watershed District	\$ 988	\$ -0-	\$ 988	
Lower Minnesota Watershed District	\$ 20,694	\$ -0-	\$ 20,694		Total	\$ 988	\$ -0-	\$ 988	
Prior Lake-Spring Lake Watershed District	21,628	-0-	21,628		WABASHA COUNTY				
Metro Council	55,533	11,105	66,638		Bear Valley Watershed District	\$ 415	\$ -0-	\$ 415	
Metro Transit Commission	159,482	34,850	194,332		Cooks Valley Watershed District	213	-0-	213	
Metro Mosquito Control	33,317	-0-	33,317		Southeastern Regional Development Commission	4,961	-0-	4,961	
Scott County Regional Development Authority	35,280	-0-	35,280		Total	\$ 5,589	\$ -0-	\$ 5,589	
Total	\$ 325,934	\$ 45,955	\$ 371,889		WADENA COUNTY				
SHERBURNE COUNTY					Region Five Regional Development Commission	\$ 4,049	\$ -0-	\$ 4,049	
Monticello-Big Lake Hospital District	\$ 31,063	\$ 10,109	\$ 41,172		Total	\$ 4,049	\$ -0-	\$ 4,049	
St. Cloud Metro Transit Commission	14,340	-0-	14,340		WASECA COUNTY				
St. Cloud Housing & Redevelopment Authority	2,353	-0-	2,353		Region Nine Regional Development Commission	\$ 12,457	\$ -0-	\$ 12,457	
Total	\$ 47,756	\$ 10,109	\$ 57,865		Waseca Tax Increment Financing	-0-	9,062	9,062	
SIBLEY COUNTY					Total	\$ 12,457	\$ 9,062	\$ 21,519	
High Island Watershed District	\$ 7,711	\$ -0-	\$ 7,711		WASHINGTON COUNTY				
Buffalo Creek Watershed District	661	-0-	661		Valley Branch Watershed District	\$ 64,446	\$ -0-	\$ 64,446	
Region Nine Regional Development Commission	10,520	-0-	10,520		Rice Creek Watershed District	12,234	-0-	12,234	
Total	\$ 18,892	\$ -0-	\$ 18,892		Forest Lake Hospital District	-0-	24,702	24,702	
STEARNS COUNTY					Ramsey-Washington Watershed District	7,449	-0-	7,449	
Glacial Ridge Hospital District	\$ 4,483	\$ 1,791	\$ 6,274		Metro Council	126,699	26,090	152,789	
St. Cloud Metro Transit Commission	196,409	-0-	196,409		Metro Transit Commission	541,634	128,436	670,070	
St. Cloud Housing & Redevelopment Authority	29,940	-0-	29,940		Metro Mosquito Control	85,709	-0-	85,709	
Clearwater River Watershed District	5,382	-0-	5,382		Total	\$ 838,171	\$ 179,228	\$ 1,017,399	
St. Cloud Tax Increment Financing	-0-	80,187	80,187		WATONWAN COUNTY				
Total	\$ 236,214	\$ 81,978	\$ 318,192		Region Nine Regional Development Commission	\$ 9,353	\$ -0-	\$ 9,353	
STEELE COUNTY					Madelia Tax Increment Financing	-0-	4,711	4,711	
Southeastern Regional Development Commission	\$ 9,407	\$ -0-	\$ 9,407		Total	\$ 9,353	\$ 4,711	\$ 14,064	
Total	\$ 9,407	\$ -0-	\$ 9,407		WILKIN COUNTY				
STEVENS COUNTY					Buffalo-Red River Watershed District	\$ 3,664	\$ -0-	\$ 3,664	
Upper Minn River Watershed District	\$ 57	\$ -0-	\$ 57		Breckenridge Tax Increment Financing	-0-	13,960	13,960	
Morris Tax Increment Financing	-0-	878	878		Total	\$ 3,664	\$ 13,960	\$ 17,624	
Total	\$ 57	\$ 878	\$ 935						

TABLE 25

SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE

PAYABLE 1978

COUNTY Type of Special District	Special Taxing Revenue	District Fund Bonds & Interest	Total Levy
WINONA COUNTY			
Stockton-Rollingstone-MN City Watershed Dist.	\$ 2,538	\$ -0-	\$ 2,538
Southeastern Regional Development Commission	11,394	-0-	11,394
Total	\$ 13,932	\$ -0-	\$ 13,932
WRIGHT COUNTY			
Monticello Housing & Redevelopment Authority	\$ 95,892	\$ 91,909	\$ 187,801
Clearwater River Watershed District	12,558	-0-	12,558
Total	\$ 108,450	\$ 91,909	\$ 200,359
YELLOW MEDICINE COUNTY			
Lac Qui Parle-Yellow Bank Watershed District	\$ 5,446	\$ -0-	\$ 5,446
Yellow Medicine River Watershed District	15,267	-0-	15,267
Canby Community Hospital District	-0-	23,023	23,023
Six West Regional Development Commission	10,065	-0-	10,065
Clarkfield Tax Increment Financing	-0-	10,798	10,798
Granite Falls Tax Increment Financing	-0-	25,495	25,495
Total	\$ 30,778	\$ 59,316	\$ 90,094

COUNTY Type of Special District	Special Taxing Revenue	District Fund Bonds & Interest	Total Levy
STATEWIDE TOTAL	\$25,538,843	\$10,970,219	\$36,509,062

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Part B: By Use Classification

TABLE 46
ESTIMATED DISTRIBUTION OF THE GROSS TAX
PAYABLE IN 1978 BY USE CLASS BY COUNTY

TYPE OF PROPERTY	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
<u>Agricultural</u>							
Farm	\$ 753,919	\$ 1,366,500	\$ 1,871,223	\$ 746,735	\$ 1,211,887	\$ 1,556,026	\$ 6,085,290
Timber	-0-	3,761	232	2,003	-0-	-0-	-0-
Seas/Rec. Residential	1,415,618	216,016	1,033,871	365,629	38,089	37,233	25,039
Total	\$ 2,169,537	\$ 1,586,277	\$ 2,905,326	\$ 1,114,367	\$ 1,249,976	\$ 1,593,259	\$ 6,110,329
<u>Non-Agricultural</u>							
Residential	\$ 1,222,893	\$ 40,243,591	\$ 2,608,965	\$ 2,374,813	\$ 2,374,605	\$ 717,760	\$ 6,906,006
Apartments	30,230	3,232,335	171,692	113,703	356,476	13,515	1,109,051
Vacant Land	7,278	1,371,085	32,034	25,788	71,244	245	118,008
Seas/Rec. Commercial	52,660	-0-	77,740	86,319	190	1,529	-0-
Comm'l. Land & Bldgs.	340,879	7,226,461	901,032	967,756	979,756	250,677	3,474,920
Industr'l. Land & Bldgs.	47,180	4,869,454	161,867	42,549	231,471	44,118	1,167,320
Public Utility	32,481	406,132	44,818	132,971	307,277	188,286	830,854
Mineral	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 1,733,601	\$ 57,349,058	\$ 3,998,148	\$ 3,743,899	\$ 4,321,019	\$ 1,216,130	\$ 13,606,159
TOTAL REAL PROPERTY	\$ 3,903,138	\$ 58,935,335	\$ 6,903,474	\$ 4,858,266	\$ 5,570,995	\$ 2,809,389	\$ 19,716,488
PERSONAL PROPERTY	48,976	2,099,336	132,545	481,064	312,794	71,825	561,022
TOTAL REAL & PERSONAL	\$ 3,952,114	\$ 61,034,671	\$ 7,036,019	\$ 5,339,330	\$ 5,883,789	\$ 2,881,214	\$ 20,277,510
TYPE OF PROPERTY	BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
<u>Agricultural</u>							
Farm	\$ 3,883,960	\$ 692,506	\$ 3,264,659	\$ 599,428	\$ 3,135,835	\$ 2,004,071	\$ 3,876,931
Timber	-0-	18,741	-0-	-0-	-0-	3,143	-0-
Seas/Rec. Residential	-0-	202,881	50,878	2,272,435	-0-	372,275	9,040
Total	\$ 3,883,960	\$ 914,128	\$ 3,315,537	\$ 2,871,863	\$ 3,135,835	\$ 2,379,489	\$ 3,885,971
<u>Non-Agricultural</u>							
Residential	\$ 3,576,932	\$ 3,602,605	\$ 6,821,190	\$ 2,155,099	\$ 1,479,244	\$ 3,281,823	\$ 6,233,362
Apartments	103,143	92,039	417,992	895	39,817	131,123	946,851
Vacant Land	38,851	110,399	182,683	30,661	6,065	260,411	-0-
Seas/Rec. Commercial	-0-	1,183	3,418	304,457	-0-	10,842	-0-
Comm'l. Land & Bldgs.	983,312	700,007	1,723,193	449,102	521,464	480,599	1,853,681
Industr'l Land & Bldgs.	735,719	1,413,844	110,610	6,911	62,006	91,676	174,997
Public Utility	20,133	1,662,309	71,724	102,005	330,166	207,190	28,661
Minerals	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 5,458,090	\$ 7,582,386	\$ 9,330,810	\$ 3,049,130	\$ 2,438,762	\$ 4,463,664	\$ 9,237,552
TOTAL REAL PROPERTY	\$ 9,342,050	\$ 8,496,514	\$ 12,646,347	\$ 5,920,993	\$ 5,574,597	\$ 6,843,153	\$ 13,123,523
PERSONAL PROPERTY	52,473	919,169	325,691	797,878	191,638	305,547	425,500
TOTAL REAL & PERSONAL	\$ 9,394,523	\$ 9,415,683	\$ 12,972,038	\$ 6,718,871	\$ 5,766,235	\$ 7,148,700	\$ 13,549,023
TYPE OF PROPERTY	CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
<u>Agricultural</u>							
Farm	\$ 731,190	\$ 3,713	\$ 3,990,676	\$ 628,785	\$ 3,819,921	\$ 3,207,469	\$ 1,840,664
Timber	-01	34,310	-0-	4,758	1,673	-0-	-0-
Seas/Rec. Residential	77,161	375,942	888	3,331,562	22,278	-0-	630,144
Total	\$ 808,552	\$ 413,965	\$ 3,991,564	\$ 3,965,105	\$ 3,843,872	\$ 3,207,469	\$ 2,470,808
<u>Non-Agricultural</u>							
Residential	\$ 468,936	\$ 415,398	\$ 1,533,095	\$ 5,367,130	\$ 40,057,694	\$ 1,344,491	\$ 2,958,925
Apartments	4,010	906	41,090	89,056	5,480,235	26,877	113,493
Vacant Land	10,112	207,279	12,000	118,165	1,378,602	15,851	19,801
Seas/Rec. Commercial	2,628	41,434	-0-	208,707	-0-	-0-	63,156
Comm'l. Land & Bldgs.	167,185	249,012	453,535	1,494,080	11,855,709	284,151	1,148,597
Industr'l. Land & Bldgs.	3,293	-0-	214,701	225,331	2,779,405	58,113	97,302
Public Utility	609,243	10,422	16,931	142,596	4,234,358	21,994	125,013
Minerals	-0-	-0-	-0-	51,198	-0-	-0-	-0-
Total	\$ 1,265,407	\$ 924,451	\$ 2,271,352	\$ 7,696,263	\$ 65,786,003	\$ 1,751,477	\$ 4,526,287
TOTAL REAL PROPERTY	\$ 2,073,959	\$ 1,338,416	\$ 6,262,916	\$ 11,661,368	\$ 69,629,875	\$ 4,958,946	\$ 6,997,095
PERSONAL PROPERTY	510,513	44,401	50,799	249,272	2,341,596	101,560	208,336
TOTAL REAL & PERSONAL	\$ 2,584,472	\$ 1,382,817	\$ 6,313,715	\$ 11,910,640	\$ 71,971,471	\$ 5,060,506	\$ 7,205,431

TABLE 26

ESTIMATED DISTRIBUTION OF THE GROSS TAX
PAYABLE IN 1978 BY USE CLASS BY COUNTY

TYPE OF PROPERTY	FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
<u>Agricultural</u>							
Farm	\$ 5,522,142	\$ 4,300,141	\$ 5,009,098	\$ 4,107,491	\$ 1,871,780	\$ 3,849,519	\$ 1,924,296
Timber	-0-	213	-0-	45	-0-	594	343
Seas/Rec. Residential	8,861	7,364	2,723	36,652	40,717	356,238	9,105
Total	\$ 5,531,003	\$ 4,307,718	\$ 5,011,821	\$ 4,144,188	\$ 1,912,497	\$ 4,206,351	\$ 1,933,744
<u>Non-Agricultural</u>							
Residential	\$ 1,663,536	\$ 1,897,999	\$ 4,306,488	\$ 4,135,401	\$ 496,592	\$272,325,009	\$ 1,733,023
Apartments	43,258	28,710	254,858	90,507	9,117	49,016,354	37,443
Vacant Land	16,999	16,866	52,405	107,784	4,022	6,360,084	36,679
Seas/Rec. Commercial	17	-0-	-0-	5,427	1,648	5,783	136
Com'l. Land & Bldgs.	504,421	590,002	1,325,882	1,116,911	207,132	97,065,717	394,930
Indstr'l. Land & Bldgs.	381,843	16,869	829,162	636,172	-0-	39,597,357	4,489
Public Utility	62,094	35,304	234,747	7,684,900	7,813	5,540,873	12,399
Mineral	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 2,672,168	\$ 2,585,750	\$ 7,003,542	\$ 13,777,102	\$ 726,324	\$469,911,177	\$ 2,219,099
TOTAL REAL PROPERTY	\$ 8,203,171	\$ 6,893,468	\$ 12,015,363	\$ 17,921,290	\$ 2,638,821	\$474,117,528	\$ 4,152,843
PERSONAL PROPERTY	139,654	140,606	392,889	335,954	79,747	11,273,284	98,731
TOTAL REAL & PERSONAL	\$ 8,342,825	\$ 7,034,074	\$ 12,408,252	\$ 18,257,244	\$ 2,718,568	\$485,390,812	\$ 4,251,574
<u>TYPE OF PROPERTY</u>							
<u>Agricultural</u>							
Farm	\$ 470,832	\$ 2,412,581	\$ 352,080	\$ 4,718,897	\$ 1,239,442	\$ 3,543,296	\$ 1,805,894
Timber	4,025	15,461	-0-	-0-	67	-0-	-0-
Seas/Rec. Residential	929,277	230,613	1,003,999	11,675	151,695	528,687	3,641
Total	\$ 1,404,134	\$ 2,658,655	\$ 1,356,079	\$ 4,730,572	\$ 1,391,204	\$ 4,071,983	\$ 1,809,535
<u>Non-Agricultural</u>							
Residential	\$ 1,275,744	\$ 2,320,909	\$ 5,051,107	\$ 1,129,126	\$ 967,010	\$ 4,081,950	\$ 482,801
Apartments	18,622	114,931	67,868	18,963	61,427	310,250	12,341
Vacant Land	295,240	101,143	613,555	9,961	49,839	47,713	37,774
Seas/Rec. Commercial	160,784	2,896	98,885	-0-	2,439	17,588	49
Comm'l. Land & Bldgs.	319,652	516,310	1,204,633	297,802	275,178	1,265,983	230,865
Indstr'l. Land & Bldgs.	13,495	496	1,900,675	65,349	155,027	257,641	14,489
Public Utility	101,022	115,566	3,513,146	142,197	13,056	96,123	255,780
Mineral	-0-	-0-	889,660	-0-	-0-	-0-	-0-
Total	\$ 2,184,559	\$ 3,172,251	\$ 13,339,529	\$ 1,663,398	\$ 1,523,976	\$ 6,077,248	\$ 1,034,099
TOTAL REAL PROPERTY	\$ 3,588,693	\$ 5,830,906	\$ 14,695,608	\$ 6,393,970	\$ 2,915,180	\$ 10,149,231	\$ 2,843,634
PERSONAL PROPERTY	311,990	177,621	1,016,324	122,127	39,338	234,721	656,392
TOTAL REAL & PERSONAL	\$ 3,900,683	\$ 6,008,527	\$ 15,711,932	\$ 6,516,097	\$ 2,954,518	\$ 10,383,952	\$ 3,500,026
<u>TYPE OF PROPERTY</u>							
<u>Agricultural</u>							
Farm	\$ 367,219	\$ 2,881,710	\$ 14,548	\$ 399,899	\$ 3,218,794	\$ 1,892,713	\$ 3,136,474
Timber	-0-	-0-	90,112	2,687	16	-0-	-0-
Seas/Rec. Residential	161,073	147	298,881	114,840	277,485	10,526	24
Total	\$ 528,292	\$ 2,881,857	\$ 403,541	\$ 517,426	\$ 3,496,295	\$ 1,903,239	\$ 3,136,498
<u>Non-Agricultural</u>							
Residential	\$ 2,027,694	\$ 683,319	\$ 1,605,102	\$ 269,273	\$ 2,634,324	\$ 499,396	\$ 2,487,139
Apartments	28,863	14,651	26,617	1,460	131,100	8,710	265,059
Vacant Land	82,399	5,416	118,115	182	36,104	8,972	51,341
Seas/Rec. Commercial	22,927	-0-	55,825	39,524	34,164	1,183	72
Comm'l. Land & Bldgs.	678,027	293,250	277,094	105,084	534,691	146,742	1,076,761
Indstr'l. Land & Bldgs.	1,271,851	175,031	56,008	1,070	346,241	40,539	251,597
Public Utility	144,882	20,184	70,120	24,233	174,487	8,449	89,201
Mineral	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 4,256,643	\$ 1,191,851	\$ 2,208,881	\$ 440,826	\$ 3,891,111	\$ 713,991	\$ 4,221,170
TOTAL REAL PROPERTY	\$ 4,784,935	\$ 4,073,708	\$ 2,612,422	\$ 958,252	\$ 7,387,406	\$ 2,617,230	\$ 7,357,668
PERSONAL PROPERTY	125,549	97,555	71,543	80,785	217,865	22,198	175,267
TOTAL REAL & PERSONAL	\$ 4,910,484	\$ 4,171,263	\$ 2,683,965	\$ 1,039,037	\$ 7,605,271	\$ 2,639,428	\$ 7,532,935
<u>TYPE OF PROPERTY</u>							
<u>Agricultural</u>							
Farm	\$ 367,219	\$ 2,881,710	\$ 14,548	\$ 399,899	\$ 3,218,794	\$ 1,892,713	\$ 3,136,474
Timber	-0-	-0-	90,112	2,687	16	-0-	-0-
Seas/Rec. Residential	161,073	147	298,881	114,840	277,485	10,526	24
Total	\$ 528,292	\$ 2,881,857	\$ 403,541	\$ 517,426	\$ 3,496,295	\$ 1,903,239	\$ 3,136,498
<u>Non-Agricultural</u>							
Residential	\$ 2,027,694	\$ 683,319	\$ 1,605,102	\$ 269,273	\$ 2,634,324	\$ 499,396	\$ 2,487,139
Apartments	28,863	14,651	26,617	1,460	131,100	8,710	265,059
Vacant Land	82,399	5,416	118,115	182	36,104	8,972	51,341
Seas/Rec. Commercial	22,927	-0-	55,825	39,524	34,164	1,183	72
Comm'l. Land & Bldgs.	678,027	293,250	277,094	105,084	534,691	146,742	1,076,761
Indstr'l. Land & Bldgs.	1,271,851	175,031	56,008	1,070	346,241	40,539	251,597
Public Utility	144,882	20,184	70,120	24,233	174,487	8,449	89,201
Mineral	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 4,256,643	\$ 1,191,851	\$ 2,208,881	\$ 440,826	\$ 3,891,111	\$ 713,991	\$ 4,221,170
TOTAL REAL PROPERTY	\$ 4,784,935	\$ 4,073,708	\$ 2,612,422	\$ 958,252	\$ 7,387,406	\$ 2,617,230	\$ 7,357,668
PERSONAL PROPERTY	125,549	97,555	71,543	80,785	217,865	22,198	175,267
TOTAL REAL & PERSONAL	\$ 4,910,484	\$ 4,171,263	\$ 2,683,965	\$ 1,039,037	\$ 7,605,271	\$ 2,639,428	\$ 7,532,935

TABLE 26

ESTIMATED DISTRIBUTION OF THE GROSS TAX
PAYABLE IN 1978 BY USE CLASS BY COUNTY

TYPE OF PROPERTY	MCLEOD	MAHNOMEN	MARSHALL	MARTIN	MEEKER	MILLE LACS	MORRISON
<u>Agricultural</u>							
Farm	\$ 3,258,652	\$ 1,024,741	\$ 3,022,976	\$ 5,777,862	\$ 3,140,890	\$ 1,350,342	\$ 2,730,654
Timber	257	-0-	-0-	-0-	94	-0-	3,336
Seas/Rec. Residential	4,512	81,614	-0-	8,681	284,973	312,072	525,507
Total	\$ 3,263,421	\$ 1,106,355	\$ 3,022,976	\$ 5,786,543	\$ 3,425,957	\$ 1,662,414	\$ 3,259,497
<u>Non-Agricultural</u>							
Residential	\$ 3,741,401	\$ 315,016	\$ 591,330	\$ 2,959,833	\$ 1,843,608	\$ 1,638,276	\$ 2,403,964
Apartment	191,974	8,491	16,439	55,527	48,492	93,880	48,811
Vacant Land	50,630	3,210	-0-	80,963	24,449	215,750	13,579
Seas/Rec. Commercial	-0-	8,912	-0-	1,190	448	49,659	26,167
Comm'l. Land & Bldgs.	897,590	106,639	258,387	962,807	515,282	472,214	794,343
Industr'l. Land & Bldgs.	763,458	-0-	34	406,874	152,892	105,685	-0-
Public Utility	27,042	6,119	326,178	468,828	34,311	105,846	392,789
Mineral	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 5,672,095	\$ 448,387	\$ 1,192,368	\$ 4,936,022	\$ 2,619,482	\$ 2,681,310	\$ 3,679,653
TOTAL REAL PROPERTY	\$ 8,935,516	\$ 1,554,742	\$ 4,215,344	\$ 10,722,565	\$ 6,045,439	\$ 4,343,724	\$ 6,939,150
PERSONAL PROPERTY	148,614	38,409	739,802	167,784	152,153	115,512	363,115
TOTAL REAL & PERSONAL	\$ 9,084,130	\$ 1,593,151	\$ 4,955,146	\$ 10,890,349	\$ 6,197,592	\$ 4,459,236	\$ 7,302,265
<u>MOWER</u>							
<u>Agricultural</u>							
Farm	\$ 4,850,859	\$ 3,551,351	\$ 3,193,271	\$ 4,532,445	\$ 3,110,438	\$ 3,790,493	\$ 4,190,160
Timber	-0-	-0-	279	-0-	-0-	-0-	110
Seas/Rec. Residential	-0-	57,512	-0-	-0-	-0-	11,313	1,557,831
Total	\$ 4,850,859	\$ 3,608,863	\$ 3,193,550	\$ 4,532,445	\$ 3,110,438	\$ 3,801,806	\$ 5,748,101
<u>Non-Agricultural</u>							
Residential	\$ 6,220,502	\$ 845,679	\$ 3,272,228	\$ 2,420,141	\$ 707,448	\$ 17,513,352	\$ 4,239,404
Apartment	288,058	3,538	148,068	29,151	22,898	1,890,151	314,495
Vacant Land	37,041	6,634	48,588	11,049	-0-	312,950	219,156
Seas/Rec. Commercial	-0-	-0-	-0-	-0-	-0-	-0-	124,868
Comm'l. Land & Bldgs.	1,771,596	214,399	665,846	1,029,039	200,593	8,059,995	1,473,827
Industr'l. Land & Bldgs.	755,696	50,823	249,567	265,198	4,595	1,882,112	131,512
Public Utility	86,248	21,400	19,710	33,850	98,242	197,001	1,089,680
Mineral	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 9,159,141	\$ 1,142,473	\$ 4,404,007	\$ 3,788,428	\$ 1,033,776	\$ 29,855,561	\$ 7,592,942
TOTAL REAL PROPERTY	\$ 14,010,000	\$ 4,751,336	\$ 7,597,557	\$ 8,320,873	\$ 4,144,214	\$ 33,657,367	\$ 13,341,043
PERSONAL PROPERTY	150,553	59,106	123,110	91,967	170,074	437,754	435,163
TOTAL REAL & PERSONAL	\$ 14,160,553	\$ 4,810,442	\$ 7,720,667	\$ 8,412,840	\$ 4,314,288	\$ 34,095,121	\$ 13,776,206
<u>PENNINGTON</u>							
<u>Agricultural</u>							
Farm	\$ 922,243	\$ 1,560,963	\$ 2,092,239	\$ 5,873,924	\$ 1,760,435	\$ 208,701	\$ 812,974
Timber	-0-	5,548	-0-	86	-0-	251	-0-
Seas/Rec. Residential	-0-	824,892	-0-	157,609	213,013	45,614	-0-
Total	\$ 922,243	\$ 2,391,403	\$ 2,092,239	\$ 6,031,619	\$ 1,973,448	\$ 254,566	\$ 812,974
<u>Non-Agricultural</u>							
Residential	\$ 1,581,901	\$ 1,353,731	\$ 960,490	\$ 3,610,179	\$ 944,166	\$104,868,564	\$ 337,325
Apartment	121,359	10,169	31,699	307,834	69,554	19,331,770	15,025
Vacant Land	-0-	204,957	5,979	-0-	-0-	2,000,641	10
Seas/Rec. Commercial	-0-	12,433	-0-	-0-	10,238	-0-	-0-
Comm'l. Land & Bldgs.	650,244	441,779	350,427	1,258,952	329,569	38,535,166	116,725
Industr'l. Land & Bldgs.	157,732	27,650	42,754	677,902	46,070	21,338,721	14,269
Public Utility	21,915	83,448	46,345	228,439	42,745	3,155,653	85,766
Mineral	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 2,533,151	\$ 2,134,167	\$ 1,437,694	\$ 6,083,306	\$ 1,442,342	\$189,230,515	\$ 569,120
TOTAL REAL PROPERTY	\$ 3,455,394	\$ 4,525,570	\$ 3,529,933	\$ 12,114,925	\$ 3,415,790	\$189,485,081	\$ 1,382,094
PERSONAL PROPERTY	517,383	269,622	120,391	819,881	126,586	5,377,492	296,261
TOTAL REAL & PERSONAL	\$ 3,972,777	\$ 4,795,192	\$ 3,650,324	\$ 12,934,806	\$ 3,542,376	\$194,862,573	\$ 1,678,355
<u>PINE</u>							
<u>PIPESTONE</u>							
<u>POLK</u>							
<u>POPE</u>							
<u>RAMSEY</u>							
<u>RED LAKE</u>							

TABLE 26

ESTIMATED DISTRIBUTION OF THE GROSS TAX
PAYABLE IN 1978 BY USE CLASS BY COUNTY

TYPE OF PROPERTY	REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	ST. LOUIS	SCOTT
<u>Agricultural</u>							
Farm	\$ 5,063,626	\$ 5,597,971	\$ 3,731,872	\$ 2,677,249	\$ 1,537,839	\$ 1,125,025	\$ 3,319,502
Timber	-0-	-0-	-0-	-0-	1,317	-0-	-0-
Seas/Rec. Residential	-0-	3,648	155,655	-0-	30,445	2,554,965	158,553
Total	\$ 5,063,626	\$ 5,601,619	\$ 3,887,527	\$ 2,677,249	\$ 1,569,601	\$ 3,679,990	\$ 3,478,055
<u>Non-Agricultural</u>							
Residential	\$ 1,504,911	\$ 1,361,489	\$ 5,537,713	\$ 965,700	\$ 564,959	\$ 36,158,073	\$ 8,081,089
Apartments	68,757	78,807	425,888	31,404	38,516	1,585,638	625,831
Vacant Land	16,119	16,564	106,259	3,590	-0-	1,304,948	333,068
Seas/Rec. Commercial	-0-	-0-	10,476	-0-	1,712	184,497	5,572
Comm'l. Land & Bldgs.	534,978	395,064	1,868,311	306,126	290,250	10,859,255	1,681,316
Industr'l. Land & Bldgs.	268,475	618,027	545,813	94,530	72,517	2,699,936	2,252,298
Public Utility	27,399	36,165	203,023	25,961	50,783	3,149,106	979,741
Mineral	-0-	-0-	-0-	-0-	-0-	3,316,089	-0-
Total	\$ 2,420,639	\$ 2,506,116	\$ 8,697,483	\$ 1,427,311	\$ 1,018,737	\$ 59,257,542	\$ 13,958,915
TOTAL REAL PROPERTY	\$ 7,484,265	\$ 8,107,735	\$ 12,585,010	\$ 4,104,560	\$ 2,588,338	\$ 62,937,532	\$ 17,436,970
TOTAL PERSONAL PROPERTY	90,303	160,037	425,277	40,125	137,720	2,845,277	549,142
TOTAL REAL & PERSONAL	\$ 7,574,568	\$ 8,267,772	\$ 13,010,287	\$ 4,144,685	\$ 2,726,068	\$ 65,782,809	\$ 17,986,112
TYPE OF PROPERTY	SHERBURNE	SIBLEY	STEARNS	STEELE	STEVENS	SWIFT	TODD
<u>Agricultural</u>							
Farm	\$ 1,170,700	\$ 3,895,266	\$ 5,557,973	\$ 2,944,844	\$ 2,133,392	\$ 2,675,583	\$ 2,102,576
Timber	-0-	-0-	-0-	-0-	-0-	-0-	571
Seas/Rec. Residential	248,357	-0-	564,228	15,879	1,422	-0-	272,309
Total	\$ 1,419,057	\$ 3,895,266	\$ 6,122,201	\$ 2,960,723	\$ 2,134,814	\$ 2,675,583	\$ 2,375,456
<u>Non-Agricultural</u>							
Residential	\$ 3,375,644	\$ 1,189,172	\$ 12,139,091	\$ 4,031,856	\$ 1,027,303	\$ 1,004,797	\$ 1,648,346
Apartments	4,292	18,406	1,223,315	199,914	78,921	26,540	25,772
Vacant Land	131,866	11,244	348,178	49,991	9,103	8,799	90,412
Seas/Rec. Commercial	16,622	-0-	38,369	-0-	729	542	20,712
Comm'l. Land & Bldgs.	484,167	239,214	4,014,181	1,278,799	400,346	346,907	387,023
Industr'l. Land & Bldgs.	54,523	169,144	1,505,944	404,997	38,207	108,499	182,690
Public Utility	5,079,554	19,770	294,622	80,012	22,852	71,037	85,988
Mineral	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 9,146,668	\$ 1,646,950	\$ 19,563,700	\$ 6,045,569	\$ 1,577,461	\$ 1,567,121	\$ 2,440,943
TOTAL REAL PROPERTY	\$ 10,565,725	\$ 5,542,216	\$ 25,685,901	\$ 9,006,292	\$ 3,712,275	\$ 4,242,704	\$ 4,816,399
TOTAL PERSONAL	149,289	59,906	659,880	194,771	139,657	152,787	287,569
TOTAL REAL & PERSONAL	\$ 10,715,014	\$ 5,602,122	\$ 26,345,781	\$ 9,201,063	\$ 3,851,932	\$ 4,395,491	\$ 5,103,968
TYPE OF PROPERTY	TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
<u>Agricultural</u>							
Farm	\$ 1,839,860	\$ 2,501,479	\$ 713,455	\$ 3,043,953	\$ 2,610,060	\$ 3,274,967	\$ 2,557,602
Timber	-0-	-0-	1,343	-0-	1,192	-0-	-0-
Seas/Rec. Residential	9,343	106,013	47,618	23,467	374,448	6,055	-0-
Total	\$ 1,849,203	\$ 2,607,492	\$ 762,416	\$ 3,067,420	\$ 2,985,700	\$ 3,281,022	\$ 2,557,602
<u>Non-Agricultural</u>							
Residential	\$ 394,602	\$ 2,272,551	\$ 1,085,186	\$ 2,175,100	\$ 25,367,033	\$ 1,188,104	\$ 627,830
Apartments	14,199	2,761	28,960	142,217	1,231,206	28,201	46,228
Vacant Land	1,443	79,324	215	25,529	1,018,502	8,217	1,309
Seas/Rec. Commercial	148	8,057	320	-0-	-0-	-0-	-0-
Comm'l. Land & Bldgs.	135,296	506,983	451,191	556,579	3,468,503	363,935	222,114
Industr'l. Land & Bldgs.	9,588	174,051	46,960	373,774	1,793,014	228,137	1,956
Public Utility	15,704	36,088	51,787	74,166	2,981,144	32,673	4,394
Mineral	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 570,980	\$ 3,079,815	\$ 1,664,619	\$ 3,347,365	\$ 35,859,402	\$ 1,849,267	\$ 903,831
TOTAL REAL PROPERTY	\$ 2,420,183	\$ 5,687,307	\$ 2,427,035	\$ 6,414,785	\$ 38,845,102	\$ 5,130,289	\$ 3,461,433
PERSONAL PROPERTY	62,656	117,506	212,312	157,516	1,565,360	69,696	103,503
TOTAL REAL & PERSONAL	\$ 2,482,839	\$ 5,804,813	\$ 2,639,347	\$ 6,572,301	\$ 40,410,462	\$ 5,199,985	\$ 3,564,936

TABLE 26

ESTIMATED DISTRIBUTION OF THE GROSS TAX
PAYABLE IN 1978 BY USE CLASS BY COUNTY

TYPE OF PROPERTY	WINONA	WRIGHT	YELLOW MEDICINE	STATEWIDE TOTALS	PERCENT
<u>Agricultural</u>					
Farm	\$ 2,507,702	\$ 4,458,017	\$ 3,582,689	\$ 229,690,049	14.93%
Timber	245	-0-	-0-	197,014	.01
Seas/Rec. Residential	22,865	856,161	-0-	24,197,776	1.57
Total	\$ 2,530,812	\$ 5,314,178	\$ 3,582,689	\$ 254,084,839	16.51%
<u>Non-Agricultural</u>					
Residential	\$ 5,557,668	\$ 6,363,336	\$ 1,142,361	\$ 734,949,950	47.76%
Apartment	460,877	48,386	13,927	92,571,984	6.02
Vacant Land	71,730	151,517	9,522	19,102,190	1.24
Seas/Rec. Commercial	2,458	9,752	-0-	1,837,491	.12
Comm'l. Land & Bldgs.	1,728,447	1,007,461	333,227	235,897,267	15.33
Industr'l Land & Bldgs.	1,334,492	173,838	143,463	98,921,685	6.43
Public Utility	98,931	3,531,181	27,222	53,422,998	3.34
Minerals	-0-	-0-	-0-	4,256,947	.28
Total	\$ 9,254,603	\$ 11,285,471	\$ 1,669,722	\$ 1,238,960,512	80.52%
TOTAL REAL PROPERTY	\$ 11,785,415	\$ 16,599,649	\$ 5,252,411	\$ 1,493,045,351	97.03%
PERSONAL PROPERTY	286,878	300,932	120,393	45,651,310	2.97
TOTAL REAL & PROPERTY	\$ 12,072,293	\$ 16,900,581	\$ 5,372,804	\$ 1,538,696,661	100.00%

TABLE 27

ESTIMATED DISTRIBUTION OF THE NET TAX
PAYABLE IN 1978 BY USE CLASS BY COUNTY

TYPE OF PROPERTY	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
Agricultural							
Farm	\$ 527,767	\$ 926,490	\$ 1,358,324	\$ 529,254	\$ 728,097	\$ 1,230,939	\$ 4,695,950
Timber	-0-	3,369	207	1,831	-0-	-0-	-0-
Seas/Rec. Residential	1,253,726	193,546	933,631	331,084	33,757	33,475	22,274
Total	\$ 1,781,493	\$ 1,123,405	\$ 2,292,162	\$ 862,169	\$ 761,854	\$ 1,264,414	\$ 4,718,224
Non-Agricultural							
Residential	\$ 551,166	\$ 28,226,966	\$ 1,719,147	\$ 1,581,766	\$ 1,532,599	\$ 458,471	\$ 4,805,181
Apartment	30,230	3,232,335	171,692	113,700	356,476	13,515	1,109,051
Vacant Land	7,278	1,371,085	32,034	25,788	71,244	245	118,008
Seas/Rec. Commercial	52,660	-0-	77,740	86,319	190	1,529	-0-
Comm'l. Land & Bldgs.	340,879	7,226,461	901,032	967,756	979,756	250,677	3,474,920
Indstr'l. Land & Bldgs.	47,180	4,869,454	161,867	42,549	231,471	44,118	1,167,320
Public Utility	32,481	406,132	44,818	132,971	307,277	188,286	830,854
Mineral	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 1,061,874	\$ 45,332,433	\$ 3,108,330	\$ 2,950,852	\$ 3,479,013	\$ 956,841	\$ 11,505,334
TOTAL REAL PROPERTY	2,843,367	46,455,838	5,400,492	3,813,021	4,240,867	2,221,255	16,223,558
PERSONAL PROPERTY	48,976	2,099,336	132,545	481,064	312,794	71,825	561,022
TOTAL REAL & PERSONAL	\$ 2,892,343	\$ 48,555,174	\$ 5,533,037	\$ 4,294,085	\$ 4,553,661	\$ 2,293,080	\$ 16,784,580
TYPE OF PROPERTY							
	BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
Agricultural							
Farm	\$ 2,826,143	\$ 397,617	\$ 2,391,980	\$ 435,326	\$ 2,435,492	\$ 1,319,000	\$ 3,018,579
Timber	-0-	18,734	-0-	-0-	-0-	2,867	-0-
Seas/Rec. Residential	-0-	202,225	46,317	2,047,845	-0-	337,392	8,141
Total	\$ 2,826,143	\$ 618,576	\$ 2,438,297	\$ 2,473,171	\$ 2,435,492	\$ 1,659,259	\$ 3,026,720
Non-Agricultural							
Residential	\$ 2,336,922	\$ 2,281,521	\$ 5,007,940	\$ 1,338,248	\$ 945,862	\$ 2,209,587	\$ 4,174,156
Apartment	103,143	92,039	417,992	895	39,817	131,123	946,851
Vacant Land	38,851	110,399	182,683	30,661	6,065	260,411	-0-
Seas/Rec. Commercial	-0-	1,183	3,418	304,457	-0-	10,842	-0-
Comm'l. Land & Bldgs.	983,312	700,007	1,723,193	449,102	521,464	480,599	1,853,681
Indstr'l. Land & Bldgs.	735,719	1,413,844	119,610	6,911	52,006	91,676	174,997
Public Utility	20,133	1,662,309	71,724	102,005	330,166	207,190	28,661
Mineral	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 4,218,080	\$ 6,261,302	\$ 7,517,560	\$ 2,232,279	\$ 1,905,380	\$ 3,391,428	\$ 7,178,356
TOTAL REAL PROPERTY	7,044,223	6,879,878	9,955,857	4,705,450	4,340,872	5,050,687	10,205,076
PERSONAL PROPERTY	52,473	919,169	325,691	797,878	191,638	305,547	425,500
TOTAL REAL & PERSONAL	\$ 7,096,696	\$ 7,799,047	\$ 10,281,548	\$ 5,503,328	\$ 4,532,510	\$ 5,356,234	\$ 10,630,576
TYPE OF PROPERTY							
	CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
Agricultural							
Farm	\$ 511,449	\$ 1,004	\$ 3,049,707	\$ 404,710	\$ 2,999,730	\$ 2,351,836	\$ 1,233,202
Timber	185	29,190	-0-	4,210	1,479	-0-	-0-
Seas/Rec. Residential	69,239	319,716	775	2,947,588	20,030	-0-	558,452
Total	\$ 580,873	\$ 349,910	\$ 3,050,482	\$ 3,356,508	\$ 3,021,239	\$ 2,351,836	\$ 1,791,654
Non-Agricultural							
Residential	\$ 300,556	\$ 169,819	\$ 975,181	\$ 3,128,257	\$ 28,486,341	\$ 858,472	\$ 1,963,146
Apartment	4,010	906	41,090	89,056	5,480,235	26,877	113,493
Vacant Land	10,112	207,279	12,000	118,165	1,378,602	15,851	19,801
Seas/Rec. Commercial	2,628	41,434	-0-	208,707	-0-	-0-	63,156
Comm'l. Land & Bldgs.	167,185	249,012	453,535	1,494,080	11,855,709	284,151	1,148,597
Indstr'l. Land & Bldgs.	3,293	-0-	214,701	225,331	2,779,405	58,113	97,302
Public Utility	609,243	10,422	16,931	142,596	4,234,358	21,994	125,013
Mineral	-0-	-0-	-0-	51,198	-0-	-0-	-0-
Total	\$ 1,097,027	\$ 678,872	\$ 1,713,438	\$ 5,457,390	\$ 54,214,650	\$ 1,265,458	\$ 3,530,508
TOTAL REAL PROPERTY	1,677,900	1,028,782	4,763,920	8,813,898	57,235,889	3,617,294	5,322,162
PERSONAL PROPERTY	510,513	44,401	50,799	249,272	2,341,596	101,560	208,336
TOTAL REAL & PERSONAL	\$ 2,188,413	\$ 1,073,183	\$ 4,814,719	\$ 9,063,170	\$ 59,577,485	\$ 3,718,854	\$ 5,530,498

TABLE 27

ESTIMATED DISTRIBUTION OF THE NET TAX
PAYABLE IN 1978 BY USE CLASS BY COUNTY

TYPE OF PROPERTY	FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
<u>Agricultural</u>							
Farm	\$ 4,230,132	\$ 3,072,095	\$ 3,615,858	\$ 2,828,028	\$ 1,421,096	\$ 3,017,916	\$ 1,328,114
Timber	-0-	191	-0-	36	-0-	538	306
Seas/Rec. Residential	7,646	6,524	2,352	31,367	35,894	322,806	8,086
Total	\$ 4,237,778	\$ 3,078,810	\$ 3,618,210	\$ 2,859,431	\$ 1,456,990	\$ 3,341,260	\$ 1,336,506
<u>Non-Agricultural</u>							
Residential	\$ 1,031,849	\$ 1,194,550	\$ 2,723,498	\$ 2,589,506	\$ 308,394	\$207,561,582	\$ 1,045,219
Apartments	43,258	28,710	254,858	90,507	9,117	49,016,354	37,443
Vacant Land	16,999	16,866	52,405	107,784	4,022	6,360,084	36,679
Seas/Rec. Commercial	17	-0-	-0-	5,427	1,648	5,783	136
Comm'l. Land & Bldgs.	504,421	590,002	1,325,882	1,116,911	207,132	97,065,717	394,930
Indstr'l. Land & Bldgs.	381,843	16,869	829,162	636,172	-0-	39,597,357	4,489
Public Utility	62,094	35,304	234,747	7,684,900	7,813	5,540,873	12,399
Mineral	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 2,040,481	\$ 1,882,301	\$ 5,420,552	\$ 12,231,207	\$ 538,126	\$405,147,750	\$ 1,531,295
TOTAL REAL PROPERTY	6,278,259	4,961,111	9,038,762	15,090,638	1,995,116	408,489,010	2,867,801
PERSONAL PROPERTY	139,654	140,606	392,889	335,954	79,747	11,273,284	98,732
TOTAL REAL & PERSONAL	\$ 6,417,913	\$ 5,101,717	\$ 9,431,651	\$ 15,426,592	\$ 2,074,863	\$419,762,294	\$ 2,966,533
TYPE OF PROPERTY	HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON
<u>Agricultural</u>							
Farm	\$ 309,730	\$ 1,550,738	\$ 166,742	\$ 3,561,103	\$ 808,004	\$ 2,621,852	\$ 1,447,555
Timber	3,642	14,034	-0-	-0-	61	-0-	-0-
Seas/Rec. Residential	834,222	209,046	894,744	10,016	139,334	471,920	3,260
Total	\$ 1,147,594	\$ 1,773,818	\$ 1,061,486	\$ 3,571,119	\$ 947,399	\$ 3,093,772	\$ 1,450,815
<u>Non-Agricultural</u>							
Residential	\$ 807,140	\$ 1,522,995	\$ 2,017,115	\$ 705,307	\$ 608,703	\$ 2,692,871	\$ 316,429
Apartments	18,622	114,931	67,868	18,963	61,427	310,250	12,341
Vacant Land	295,240	101,143	613,555	9,961	49,839	47,713	37,774
Seas/Rec. Commercial	160,784	2,896	98,885	-0-	2,439	17,588	49
Comm'l. Land & Bldgs.	319,652	516,310	1,204,633	297,802	275,178	1,265,983	230,865
Indstr'l. Land & Bldgs.	13,495	496	1,900,675	65,349	155,027	257,641	14,489
Public Utility	101,022	115,566	3,513,146	142,197	13,056	96,123	255,780
Mineral	-0-	-0-	889,660	-0-	-0-	-0-	-0-
Total	\$ 1,715,955	\$ 2,374,337	\$ 10,305,537	\$ 1,239,579	\$ 1,205,669	\$ 4,688,169	\$ 867,727
TOTAL REAL PROPERTY	2,863,549	4,148,155	11,367,023	4,810,698	2,153,068	7,781,941	2,318,542
PERSONAL PROPERTY	311,990	177,621	1,016,324	122,127	39,338	234,721	656,392
TOTAL REAL & PERSONAL	\$ 3,175,539	\$ 4,325,776	\$ 12,383,347	\$ 4,932,825	\$ 2,192,406	\$ 8,016,662	\$ 2,974,934
TYPE OF PROPERTY	KOOCHICHING	LAC QUI PARLE	LAKE	LAKE/WOODS	LE SUEUR	LINCOLN	LYON
<u>Agricultural</u>							
Farm	\$ 256,005	\$ 2,115,670	\$ 4,297	\$ 311,344	\$ 2,378,450	\$ 1,373,918	\$ 2,355,113
Timber	-0-	-0-	79,616	2,489	14	-0-	-0-
Seas/Rec. Residential	146,227	126	264,777	106,393	250,727	9,207	21
Total	\$ 402,232	\$ 2,115,796	\$ 348,690	\$ 420,226	\$ 2,629,191	\$ 1,383,125	\$ 2,355,134
<u>Non-Agricultural</u>							
Residential	\$ 1,319,108	\$ 426,701	\$ 608,062	\$ 171,459	\$ 1,689,837	\$ 303,551	\$ 1,595,602
Apartments	28,863	14,651	26,617	1,460	131,100	8,710	265,059
Vacant Land	82,399	5,416	118,115	182	36,104	8,972	51,341
Seas/Rec. Commercial	22,927	-0-	55,825	39,524	34,164	1,183	72
Comm'l. Land & Bldgs.	678,027	293,250	277,094	105,084	534,691	146,742	1,076,761
Indstr'l. Land & Bldgs.	1,271,851	175,031	56,008	1,070	346,241	40,539	251,597
Public Utility	144,882	20,184	70,120	24,233	174,487	8,449	89,201
Mineral	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 3,548,057	\$ 935,233	\$ 1,211,847	\$ 343,072	\$ 2,946,624	\$ 518,146	\$ 3,329,633
TOTAL REAL PROPERTY	3,950,289	3,051,029	1,560,531	763,238	5,575,815	1,901,271	5,684,767
PERSONAL PROPERTY	125,549	97,554	71,543	80,785	217,865	22,198	175,267
TOTAL REAL & PERSONAL	\$ 4,075,838	\$ 3,148,583	\$ 1,632,074	\$ 844,023	\$ 5,793,680	\$ 1,923,469	\$ 5,860,034

TABLE 27

ESTIMATED DISTRIBUTION OF THE NET TAX
PAYABLE IN 1978 BY USE CLASS BY COUNTY

TYPE OF PROPERTY	MC LEOD	MAHNOMEN	MARSHALL	MARTIN	MEEKER	MILLE LACS	MORRISON
<u>Agricultural</u>							
Farm	\$ 2,236,854	\$ 803,024	\$ 2,423,477	\$ 4,511,787	\$ 2,266,943	\$ 830,139	\$ 1,788,542
Timber	227	-0-	-0-	-0-	84	-0-	3,038
Seas/Rec. Residential	3,942	74,377	-0-	7,695	254,019	281,152	480,503
Total	\$ 2,241,023	\$ 877,401	\$ 2,423,477	\$ 4,519,482	\$ 2,521,046	\$ 1,111,291	\$ 2,272,083
<u>Non-Agricultural</u>							
Residential	\$ 2,416,862	\$ 195,875	\$ 375,946	\$ 1,947,928	\$ 1,178,648	\$ 1,052,061	\$ 1,518,006
Apartments	191,974	8,491	16,439	55,527	48,492	93,880	48,811
Vacant Land	50,630	3,210	-0-	80,963	24,449	215,750	13,579
Seas/Rec. Commercial	-0-	8,912	-0-	1,190	448	49,659	26,167
Comm'l. Land & Bldgs.	897,590	106,639	258,387	962,807	515,282	472,214	794,343
Indstr'l. Land & Bldgs.	763,458	-0-	34	406,874	152,892	105,685	-0-
Public Utility	27,042	6,119	326,178	468,828	34,311	105,846	392,789
Mineral	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 4,347,556	\$ 329,246	\$ 976,984	\$ 3,924,117	\$ 1,954,522	\$ 2,095,095	\$ 2,793,695
TOTAL REAL PROPEFTY	6,588,579	1,206,647	3,400,461	8,443,599	4,475,568	3,206,386	5,065,778
PERSONAL PROPERTY	148,614	38,409	739,802	167,784	152,153	115,512	363,115
TOTAL REAL & PERSONAL	\$ 6,737,193	\$ 1,245,056	\$ 4,140,263	\$ 8,611,383	\$ 4,627,721	\$ 3,321,898	\$ 5,428,893

TYPE OF PROPERTY	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
<u>Agricultural</u>							
Farm	\$ 3,574,148	\$ 2,656,128	\$ 2,393,827	\$ 3,497,570	\$ 2,541,135	\$ 2,779,886	\$ 2,874,313
Timber	-0-	-0-	257	-0-	-0-	-0-	97
Seas/Rec. Residential	-0-	50,348	-0-	-0-	-0-	10,066	1,392,127
Total	\$ 3,574,148	\$ 2,706,476	\$ 2,394,084	\$ 3,497,570	\$ 2,541,135	\$ 2,789,952	\$ 4,266,537
<u>Non-Agricultural</u>							
Residential	\$ 3,980,804	\$ 540,397	\$ 2,164,106	\$ 1,615,874	\$ 454,494	\$ 12,495,019	\$ 2,666,940
Apartments	288,058	3,538	148,068	29,151	22,898	1,890,151	314,495
Vacant Land	37,041	6,634	48,588	11,049	-0-	312,950	219,156
Seas/Rec. Commercial	-0-	-0-	-0-	-0-	-0-	-0-	124,868
Comm'l. Land & Bldgs.	1,771,596	214,399	665,846	1,029,039	200,593	8,059,995	1,473,827
Indstr'l. Land & Bldgs.	755,696	50,823	249,567	265,198	4,595	1,882,112	131,512
Public Utility	86,248	21,400	19,710	33,850	98,242	197,001	1,089,680
Mineral	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 6,919,443	\$ 837,191	\$ 3,295,885	\$ 2,984,161	\$ 780,822	\$ 24,837,228	\$ 6,020,478
TOTAL REAL PROPERTY	10,493,591	3,543,667	5,689,969	6,481,731	3,321,957	27,627,180	10,287,015
PERSONAL PROPERTY	150,554	59,106	123,110	91,967	170,074	437,754	435,163
TOTAL REAL & PERSONAL	\$ 10,644,145	\$ 3,602,773	\$ 5,813,079	\$ 6,573,698	\$ 3,492,031	\$ 28,064,934	\$ 10,722,178

TYPE OF PROPERTY	PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
<u>Agricultural</u>							
Farm	\$ 699,067	\$ 961,345	\$ 1,563,045	\$ 4,742,689	\$ 1,298,293	\$ 164,970	\$ 612,506
Timber	-0-	5,099	-0-	77	-0-	232	-0-
Seas/Rec. Residential	-0-	755,313	-0-	140,773	189,485	41,763	-0-
Total	\$ 699,067	\$ 1,721,757	\$ 1,563,045	\$ 4,883,539	\$ 1,487,778	\$ 206,965	\$ 612,506
<u>Non-Agricultural</u>							
Residential	\$ 1,036,985	\$ 846,185	\$ 589,681	\$ 2,449,583	\$ 607,110	\$ 76,076,559	\$ 213,240
Apartments	121,359	10,169	31,699	307,834	69,554	19,331,770	15,025
Vacant Land	-0-	204,957	5,979	-0-	-0-	2,000,641	10
Seas/Rec. Commercial	-0-	12,433	-0-	-0-	10,238	-0-	-0-
Comm'l. Land & Bldgs.	650,244	441,779	350,427	1,258,952	329,569	38,535,166	116,725
Indstr'l. Land & Bldgs.	157,732	27,650	42,754	677,902	46,070	21,338,721	14,269
Public Utility	21,915	83,448	46,345	228,439	42,745	3,155,653	85,766
Mineral	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 1,988,235	\$ 1,626,621	\$ 1,066,885	\$ 4,922,710	\$ 1,105,286	\$160,438,510	\$ 445,035
TOTAL REAL PROPERTY	2,687,302	3,348,378	2,629,930	9,806,249	2,593,064	160,645,475	1,057,541
PERSONAL PROPERTY	517,383	269,622	120,391	819,881	126,586	5,377,492	296,261
TOTAL REAL & PERSONAL	\$ 3,204,685	\$ 3,618,000	\$ 2,750,321	\$ 10,626,130	\$ 2,719,650	\$166,022,967	\$ 1,353,802

TABLE 27

ESTIMATED DISTRIBUTION OF THE NET TAX
PAYABLE IN 1978 BY USE CLASS BY COUNTY

TYPE OF PROPERTY	REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	ST. LOUIS	SCOTT
<u>Agricultural</u>							
Farm	\$ 3,778,648	\$ 4,096,498	\$ 2,621,734	\$ 2,016,985	\$ 1,192,700	\$ 785,480	\$ 2,486,316
Timber	-0-	-0-	-0-	-0-	1,203	-0-	-0-
Seas/Rec. Residential	-0-	3,110	138,074	-0-	27,674	2,317,718	144,980
Total	\$ 3,778,648	\$ 4,099,608	\$ 2,759,808	\$ 2,016,985	\$ 1,221,577	\$ 3,103,198	\$ 2,631,296
<u>Non-Agricultural</u>							
Residential	\$ 950,494	\$ 837,278	\$ 3,658,763	\$ 614,006	\$ 354,304	\$ 20,763,507	\$ 5,843,809
Apartments	68,757	78,807	425,888	31,404	38,516	1,585,638	625,831
Vacant Land	16,119	16,564	106,259	3,590	-0-	1,304,948	333,068
Seas/Rec. Commercial	-0-	-0-	10,476	-0-	1,712	184,497	5,572
Comm'l. Land & Bldgs.	534,978	395,064	1,868,311	306,126	290,250	10,859,255	1,681,316
Indstr'l. Land & Bldgs.	268,475	618,027	545,813	94,530	72,517	2,699,936	2,252,298
Public Utility	27,399	36,165	203,023	25,961	50,783	3,149,106	979,741
Mineral	-0-	-0-	-0-	-0-	-0-	3,316,089	-0-
Total	\$ 1,866,222	\$ 1,981,905	\$ 6,818,533	\$ 1,075,617	\$ 808,082	\$ 43,862,976	\$ 11,721,635
TOTAL REAL PROPERTY	5,644,870	6,081,513	9,578,341	3,092,602	2,029,659	46,966,174	14,352,931
PERSONAL PROPERTY	90,303	160,037	425,277	40,125	137,730	2,845,277	549,142
TOTAL REAL & PERSONAL	\$ 5,735,173	\$ 6,241,550	\$ 10,003,618	\$ 3,132,727	\$ 2,167,389	\$ 49,811,451	\$ 14,902,073

TYPE OF PROPERTY	SHERBURNE	SIBLEY	STEARNS	STEELE	STEVENS	SWIFT	TODD
<u>Agricultural</u>							
Farm	\$ 739,524	\$ 2,809,892	\$ 3,654,516	\$ 2,051,330	\$ 1,622,378	\$ 2,034,786	\$ 1,350,645
Timber	-0-	-0-	-0-	-0-	-0-	-0-	524
Seas/Rec. Residential	222,281	-0-	497,862	13,978	1,252	-0-	245,765
Total	\$ 961,805	\$ 2,809,892	\$ 4,152,378	\$ 2,065,308	\$ 1,623,630	\$ 2,034,786	\$ 1,596,934
<u>Non-Agricultural</u>							
Residential	\$ 2,298,281	\$ 727,297	\$ 8,047,886	\$ 2,611,283	\$ 693,849	\$ 619,225	\$ 1,029,880
Apartments	4,292	18,406	1,223,315	199,914	78,921	26,540	25,772
Vacant Land	131,866	11,244	348,178	49,991	9,103	8,799	90,412
Seas/Rec. Commercial	16,622	-0-	38,369	-0-	729	542	20,712
Comm'l. Land & Bldgs.	484,167	239,214	4,014,181	1,278,799	400,346	346,907	387,023
Indstr'l. Land & Bldgs.	54,523	169,144	1,505,944	404,997	38,207	108,499	182,690
Public Utility	5,079,554	19,770	294,622	80,012	22,852	71,037	85,988
Mineral	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 8,069,305	\$ 1,185,075	\$ 15,472,495	\$ 4,624,996	\$ 1,244,007	\$ 1,181,549	\$ 1,822,477
TOTAL REAL PROPERTY	9,031,110	3,994,967	19,624,873	6,690,304	2,867,637	3,216,335	3,419,411
PERSONAL PROPERTY	149,289	59,906	659,880	194,771	139,657	152,787	287,569
TOTAL REAL & PERSONAL	\$ 9,180,399	\$ 4,054,873	\$ 20,284,753	\$ 6,885,075	\$ 3,007,294	\$ 3,369,122	\$ 3,706,980

TYPE OF PROPERTY	TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
<u>Agricultural</u>							
Farm	\$ 1,436,923	\$ 1,840,524	\$ 472,500	\$ 2,239,380	\$ 2,090,238	\$ 2,499,923	\$ 2,011,879
Timber	-0-	-0-	1,226	-0-	1,077	-0-	-0-
Seas/Rec. Residential	8,044	94,844	43,754	20,696	337,804	5,306	-0-
Total	\$ 1,444,967	\$ 1,935,368	\$ 517,480	\$ 2,260,076	\$ 2,429,119	\$ 2,505,229	\$ 2,011,879
<u>Non-Agricultural</u>							
Residential	\$ 251,276	\$ 1,477,694	\$ 682,561	\$ 1,398,024	\$ 18,150,664	\$ 762,421	\$ 405,305
Apartments	14,199	2,761	28,960	142,217	1,231,206	28,201	46,228
Vacant Land	1,443	79,324	215	25,529	1,018,502	8,217	1,309
Seas/Rec. Commercial	148	8,057	320	-0-	-0-	-0-	-0-
Comm'l. Land & Bldgs.	135,296	506,983	451,191	556,579	3,468,503	363,935	222,114
Indstr'l. Land & Bldgs.	9,588	174,051	46,960	373,774	1,793,014	228,137	1,956
Public Utility	15,704	36,088	51,787	74,166	2,981,144	32,673	4,394
Mineral	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 427,654	\$ 2,284,958	\$ 1,261,994	\$ 2,570,289	\$ 28,643,033	\$ 1,423,584	\$ 681,306
TOTAL REAL PROPERTY	1,872,621	4,220,326	1,779,474	4,830,365	31,072,152	3,928,813	2,693,185
PERSONAL PROPERTY	62,656	117,506	212,312	157,516	1,565,360	69,696	103,503
TOTAL REAL & PERSONAL	\$ 1,935,277	\$ 4,337,832	\$ 1,991,786	\$ 4,987,881	\$ 32,637,512	\$ 3,998,509	\$ 2,796,688

TABLE 27

ESTIMATED DISTRIBUTION OF THE NET TAX
PAYABLE IN 1978 BY USE CLASS BY COUNTY

TYPE OF PROPERTY	WINONA	WRIGHT	YELLOW MEDICINE
<u>Agricultural</u>			
Farm	\$ 1,747,075	\$ 2,912,201	\$ 2,689,919
Timber	212	-0-	-0-
Seas/Rec. Residential	20,026	759,176	-0-
Total	\$ 1,767,313	\$ 3,671,377	\$ 2,689,919
<u>Non-Agricultural</u>			
Residential	\$ 3,595,035	\$ 4,244,488	\$ 722,955
Apartments	460,877	48,386	13,927
Vacant Land	71,730	151,517	9,522
Seas/Rec. Commercial	2,458	9,752	-0-
Comm'l. Land & Bldgs.	1,728,447	1,007,461	333,227
Indstr'l. Land & Bldgs.	1,334,492	173,838	143,463
Public Utility	98,931	3,531,181	27,222
Mineral	-0-	-0-	-0-
Total	\$ 7,291,970	\$ 9,166,623	\$ 1,250,316
TOTAL REAL PROPERTY	9,059,283	12,838,000	3,940,235
PERSONAL PROPERTY	286,878	300,932	120,393
TOTAL REAL & PERSONAL	\$ 9,346,161	\$ 13,138,932	\$ 4,060,628

TYPE OF PROPERTY	STATEWIDE TOTALS	
	Amount	Percent
<u>Agricultural</u>		
Farm	\$ 168,556,957	13.38 %
Timber	174,729	.02
Seas/Rec. Residential	21,680,519	1.72
Total	\$ 190,412,205	15.12 %
<u>Non-Agricultural</u>		
Residential	\$ 519,493,380	41.24 %
Apartments	92,571,984	7.35
Vacant Land	19,102,190	1.52
Seas/Rec. Commercial	1,837,491	.15
Comm'l. Land & Bldgs.	235,897,267	18.73
Indstr'l. Land & Bldgs.	98,921,685	7.85
Public Utility	51,422,998	4.08
Mineral	4,256,947	.34
Total	\$ 1,023,503,942	81.26 %
TOTAL REAL PROPERTY	1,213,916,147	96.38
PERSONAL PROPERTY	45,651,310	3.62
TOTAL REAL & PERSONAL	\$ 1,259,567,457	100.00 %

FIGURE 4

COUNTY BOUNDARIES
AND COUNTY SEATS



Part C: Miscellaneous Data By County
Including Taxable Values, Mill
Rates, Taxes Levied, Homestead
Credit, Etc.

TABLE 28

POWER COMPANY POWER LINE ASSESSED VALUATIONS, MILL RATES AND TAX LEVIES
1977 ASSESSMENTS - TAXES PAYABLE 1978

COUNTY	Mill Rate	Transmission Lines		Distribution Lines		COUNTY	Mill Rate	Transmission Lines		Distribution Lines	
		Assessed Value	Tax	Assessed Value	Tax			Assessed Value	Tax		
AITKIN	89.99	\$ 1,683,774	\$ 151,253	\$	\$	MARSHALL	98.99	\$ 854,739	\$ 84,611	\$ 765	\$ 76
ANCKA	98.95	332,925	29,974	456	45	MARTIN	90.29	642,993	58,356	12,503	1,129
BECKER	105.71	1,838,816	230,724	1,380	146	MEEKER	97.18	624,591	63,698	4,793	465
BELTRAMI	114.64	1,376,753	123,439			MILLE LACS	104.34	342,210	35,736		
BENTON	101.24	4,870	493	778,618	78,828	MORRISON	118.73	883,313	134,876	86,027	10,213
BIG STONE	113.94	359,164	40,923	565	64	MOWER	95.18	1,277,340	121,769	20,777	1,978
BLUE EARTH	110.57	2,323,660	223,424	26,486	2,929	MURRAY	80.50	273,955	22,456	8,709	731
BROWN	88.35	378,635	33,452	4,593	406	NICOLLET	94.30	593,557	55,794	9,259	870
CAPTON	114.01	1,287,759	146,817	49,365	5,628	NORLES	92.29	524,502	48,496	5,561	513
CARVER	112.54	1,297,717	146,345	28,073	3,159	NORMAN	104.45	373,050	38,966	3,290	344
CASS	106.72	2,234,816	238,500	11,156	1,191	OLMSTED	101.52	760,341	77,191	14,141	1,436
CHIPPEWA	102.72	435,236	82,714	11,406	1,172	OTTER TAIL	97.63	2,351,470	229,574	32,534	3,176
CHISAGO	111.43	1,421,210	158,365	34,447	3,338	PENNINGTON	115.34	267,184	30,817		
CLAY	100.94	662,968	66,947	10,591	1,069	PINE	122.71	764,356	93,794	31,157	3,823
CLEARWATER	102.16	627,710	64,331	225	23	PIPESTONE	84.35	214,424	18,387	10,202	861
COOK	69.72	131,184	7,055			POLK	104.83	1,524,624	159,947	5,320	558
COTTONWOOD	82.35	341,054	31,390	12,219	1,000	POPE	100.09	360,832	36,116	4,774	478
CROW WING	89.13	2,233,502	199,072	11,626	1,036	RAMSEY	124.44	454,951	56,618	347	43
DAKOTA	99.18	6,546	649	1,725,769	171,177	RED LAKE	121.93	211,492	25,787	320	39
DOUGLASS	88.99	32,220	2,876	271,278	24,141	REDWOOD	75.84	334,087	25,337	16,382	1,242
DUGGLAS	90.52	447,437	40,504	6,700	607	RENVILLE	75.52	933,832	74,299	8,810	665
FARIBAULT	84.98	749,790	63,717	46,605	3,900	RICE	102.55	681,838	69,922	33,379	3,423
FILLMORE	94.64	717,632	75,007	13,276	1,248	ROCK	79.40	193,120	15,096	5,607	445
FREEROCK	83.90	751,561	79,836	71,951	6,037	ROSEAU	116.60	1,198,873	139,789		
GOODHUE	68.22	2,113,663	144,533	14,793	1,339	ST. LOUIS	125.95	12,496,267	1,573,905	105,633	13,304
GRANT	87.55	321,266	28,127	3,085	270	SCOTT	120.68	1,322,422	159,590	6,070	733
HENNEPIN	111.80	566,802	63,373	3,649	438	SHFABURNE	71.05	2,409,655	171,135	6,073	431
HOUSTON	94.70	538,746	51,019	862	92	STOLEY	85.21	228,426	19,464	11,463	977
HUBBARD	99.75	1,351,165	134,779			STEARNS	98.74	2,243,944	222,159	37,797	3,732
ISANTI	113.12	2,778,819	240,032			STEELE	88.66	217,639	19,296	46,866	4,155
ITASCA	98.95	4,142,821	406,004	1,608	154	STEVENS	96.36	378,434	36,466	2,050	198
JACKSON	76.58	1,400,182	110,433	4,355	334	SWIFT	94.46	237,089	26,459	3,315	313
KANABEG	129.42	1,218,250	13,176			TUDD	118.05	459,829	54,283	100,654	11,882
KANDIYOH	97.60	724,460	70,707	6,573	642	TRAVERSE	82.07	102,039	8,374	840	69
KITTSON	89.34	335,213	34,415	1,325	118	WABASHA	105.34	460,721	48,532	309,320	3,093
KOOCHICHI	127.04	3,471,361	491,818			WADENA	110.81	516,447	57,228	2,489	276
LAC QUI PARLE	79.89	509,438	40,694	7,099	567	WASECA	89.59	239,154	21,429	62,552	5,604
LAKE	97.55	284,395	28,133	3,670	358	WASHINGTON	106.69	2,695,264	285,941	18,909	2,006
LAKEWOODS	137.00	1,315,250	180,190			WATSONMAN	88.89	634,265	56,735	13,847	1,231
LE SUEUR	112.66	994,817	112,527	38,964	4,390	WILKIN	81.45	941,214	68,525	1,045	85
LINCOLN	84.40	343,403	28,933	1,766	149	WINONA	95.15	623,657	59,341	28,547	2,716
LYON	85.79	672,015	57,652	8,137	698	WRIGHT	96.97	2,715,287	263,130	33,484	3,245
MCLEOD	95.17	623,755	59,553	21,176	2,015	YELLOW MEDICINE	86.41	480,116	41,491	10,092	872
MAHONEN	119.11	157,296	23,531	1,022	122	STATEWIDE TOTAL		\$84,533,574	\$9,192,243	\$4,350,565	\$406,432

NOTE: The tax on the power line property of electric, light and power companies is divided into two categories. Transmission lines are assessed at 43% of market value, while distribution lines are assessed at 5% of market value. The tax rate for both is the countywide average mill rate for all purposes.

TABLE 30

SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT

1977 ASSESSMENT, TAXES PAYABLE 1978

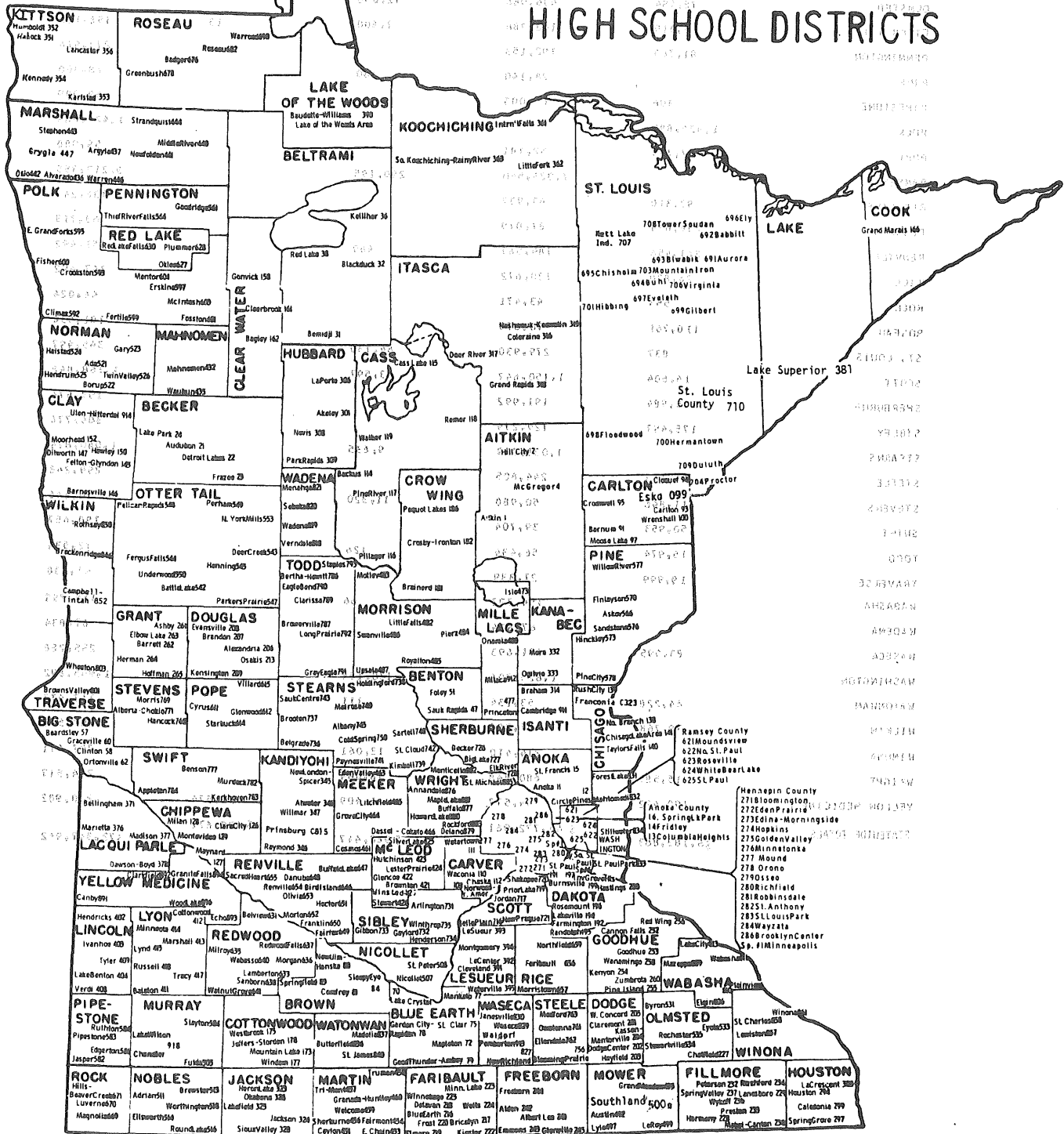
County Name	County	City	Township	Special Taxing District	Total
AITKIN	\$	\$ 62,825	\$	\$	\$ 62,825
ANOKA		4,126,709	8,791		4,135,500
BECKER	2,586	149,426			152,012
BELTRAMI	5,240	188,406			193,646
BENTON	1,701	264,467	60		266,228
BIG STONE		32,815			32,815
BLUE EARTH	96,128	657,117	1,776		757,021
BROWN	276,298	54,387			330,685
CARLTON		38,917	28,504		67,421
CARVER	24,074	1,508,734	89,287		1,622,095
CASS		65,149	391		65,540
CHIPPEWA	389,677	87,648			477,325
CHISAGO	4,881	261,428			266,309
CLAY	51,726	1,104,750	10,700		1,167,176
CLEARWATER	3,526	22,084		3,474	29,084
COOK		12,691			12,691
COTTONWOOD	25,790	106,610			132,400
CROW WING		154,245	25,599		179,844
DAKOTA	5,627	7,569,131	58,655	6,936	7,640,349
DDODGE	4,315	276,190			280,505
DOUGLAS	15,679	62,920		286,119	364,718
FARIBAULT	128,522	102,652			231,174
FILLMORE		126,598			126,598
FREEBORN	263,975	510,718	976		775,669
GOODHUE	16,371	523,219	164		539,754
GRANT	15,630	28,873			44,503
HENNEPIN		27,954,551			27,954,551
HOUSTON		104,330	1,717		106,047
HUBBARD		25,098	1,717		26,815
ISANTI	464	96,068			96,532
ITASCA		236,322			236,322
JACKSON	23,982	60,095	132	12,316	96,525
KANABEC	265	45,270			45,535
KANDIYOHKI	409,048	358,470	93,076		860,594
KITSON	91,410	106,635		20,585	218,630
KOOCHICHING	16,305	51,753			68,058
LAC QUI PARLE	151,225	42,195		6,755	200,175
LAKE			159		159
LAKEWOODS	6,403	14,198			20,601
LE SUEUR		85,801	71,172		156,973
LINCOLN	15,085	10,996			26,081
LYON	31,840	175,790		19,999	227,629
MCLEOD	43,745	411,079		24,392	479,216
MAHONOMEN	10,565	12,342			22,911
MARSHALL	297,425	155,473	128		453,026
MARTIN	187,793	325,904			513,697

TABLE 30
SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT
1977 ASSESSMENT, TAXES PAYABLE 1978

County Name	County	City	Township	Special Taxing District	Total
MEEKER	\$ 18,384	\$ 89,032	\$ 10,838	\$	\$ 118,254
HILLE LACS	2,391	83,643			86,034
MORRISON		237,101			237,101
MOWER	25,645	186,575			212,220
MURRAY	10,049	23,768		2,957	36,774
NICOLLET	128,021	490,275			618,296
NOBLES	15,171	303,681		12,551	331,403
NORMAN	110,058	38,749			148,807
OLMSTED	78,494	496,966	12,058		587,518
OTTER TAIL	8,319	148,386	1,400	13	158,118
PENNINGTON	81,763	192,153			273,916
PINE		28,140	160		28,300
PIPESTONE	306	69,003			69,309
POLK	1,425,889				1,425,889
POPE	7,799	52,181			59,980
RAMSEY		7,923,560	290,195		8,213,755
RED LAKE	92,310	43,937			136,247
REDWOOD	276,634	87,079			363,713
RENVILLE	261,456	189,567	469		451,492
RICE	26,820	120,672			147,492
ROCK	553	43,471			44,024
ROSFAR	110,761	70,875			181,636
ST. LOUIS	837	279,930	64,730		345,497
SCOTT	14,604	1,150,647	3,597		1,168,848
SHERBURNE	5,984	191,992			197,976
SIBLEY	175,457	129,279			304,736
STEARNS		1,031,239	9,635		1,040,874
STEELE	54,443	244,805			299,248
STEVENS	11,846	50,980	11,320		74,146
SWIFT	150,953	39,704			190,657
TODD	15,974	56,434	126		72,534
TRAVERSE	19,999	27,339			47,338
WABASHA		154,733	66		154,799
WADENA		67,834			67,834
WASECA	83,595	151,693			235,288
WASHINGTON		1,825,708	130,184		1,955,892
WATONWAN	64,228	53,134	111		117,473
WILKIN	79,768	87,782			167,550
WINONA		214,410	13,061		227,471
WRIGHT	15,585	680,848	18,084		714,517
YELLOW MEDICINE	190,422	44,577	1,409	34,574	270,982
STATEWIDE TOTALS	\$6,183,863	\$ 65,772,961	\$ 960,447	\$ 430,671	\$73,347,942

FIGURE 5

MINNESOTA HIGH SCHOOL DISTRICTS



Part D: Effective Tax Rates

TABLE 31

ASSESSED VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES
OF MINNESOTA COUNTIES FOR PROPERTY TAXES LEVIED IN 1977 PAYABLE 1978 *

COUNTY	NET TAX PAYABLE	ASSESSED VALUE	NOMINAL TAX RATE	MARKET VALUE AFTER LIMITATION	AGGREGATE RATIO	INDICATED MARKET VALUE	EFFECTIVE TAX RATE
AITKIN	\$ 2,892,343	\$ 43,918,837	6.59	\$ 150,606,416	58.6	\$ 257,007,536	1.12
ANOKA	48,555,174	616,796,848	7.87	1,867,701,793	86.0	2,171,746,270	2.23
BECKER	5,533,037	66,559,543	8.31	226,234,050	51.6	438,438,081	1.26
BELTRAMI	4,294,085	46,576,482	9.22	155,219,687	53.2	291,766,329	1.47
BENTON	4,553,661	58,114,532	7.84	188,990,294	61.2	308,807,670	1.47
BIG STONE	2,293,080	25,287,232	9.07	86,198,865	56.7	152,026,217	1.50
BLUE EARTH	16,784,580	186,171,215	9.02	584,892,345	49.8	1,174,482,620	1.42
BROWN	7,096,696	106,329,191	6.67	348,618,662	55.6	627,011,982	1.13
CARLTON	7,799,047	82,585,307	9.44	258,008,847	71.9	358,844,015	2.17
CARVER	10,281,548	115,271,730	8.92	369,993,684	62.5	591,989,894	1.73
CASS	5,503,328	62,958,303	8.74	216,936,568	52.2	415,587,295	1.32
CHIPPEWA	4,532,510	56,133,281	8.07	188,683,950	48.0	393,091,562	1.15
CHISAGO	5,356,234	64,151,456	8.35	216,048,761	62.9	343,479,747	1.55
CLAY	10,630,576	134,184,621	7.92	432,274,980	51.2	844,287,070	1.25
CLEARWATER	2,188,413	25,297,234	8.65	81,388,144	45.4	179,269,040	1.22
COOK	1,073,183	19,833,143	5.41	61,006,482	60.8	100,339,609	1.06
COTTONWOOD	4,814,719	76,670,183	6.28	254,862,020	48.7	523,330,637	.92
CROW WING	9,012,079	133,032,131	6.77	441,099,175	67.5	653,480,259	1.37
DAKOTA	59,577,485	725,701,341	8.21	2,167,150,349	73.3	2,956,548,907	2.01
DODGE	3,718,854	56,869,406	6.54	193,234,105	49.2	392,752,246	.94
DOUGLAS	5,530,498	75,498,483	7.33	250,912,811	60.6	414,047,543	1.34
FARIBAUT	6,417,913	98,175,088	6.54	326,934,076	47.4	689,734,337	.93
FILLMORE	5,101,717	74,801,159	6.82	258,334,480	48.9	528,291,370	.97
FREEBORN	9,431,651	147,893,827	6.38	480,430,432	59.2	811,537,892	1.16
GOODHUE	15,426,592	267,621,893	5.76	815,176,011	74.7	109,126,641	1.41
GRANT	2,074,863	31,052,845	6.68	106,071,988	44.2	239,981,873	.86
HENNEPIN	419,762,294	4,341,307,420	9.67	12,541,106,910	84.9	14,771,621,802	2.84
HOUSTON	2,966,533	44,895,051	6.61	157,186,514	50.0	314,373,028	.94
HUBBARD	3,175,539	39,103,424	8.12	131,122,795	61.6	212,861,680	1.49
ISANTI	4,325,776	53,113,412	8.14	185,886,700	68.5	271,367,445	1.59
ITASCA	11,493,691	151,101,368	7.61	461,093,212	70.3	655,893,616	1.75
JACKSON	4,932,825	84,979,836	5.80	282,483,540	58.3	484,534,374	1.02
KANABEC	2,192,406	22,829,364	9.60	81,832,820	56.9	143,818,664	1.52
KANDIYOHI	8,016,662	106,393,570	7.53	351,187,911	48.8	719,647,359	1.11
KITSON	2,974,934	39,177,029	7.59	122,836,400	37.0	331,990,270	.90
KOOCHICING	4,075,838	38,653,242	10.54	123,412,728	65.1	189,574,083	2.15
LAC QUI PARLE	3,148,583	52,217,371	6.03	175,085,822	48.4	361,747,566	.87
LAKE	1,632,074	27,513,997	5.93	95,086,351	71.3	133,360,941	1.22
LAKE/WOODS	844,023	7,584,084	11.13	27,201,663	39.7	68,518,043	1.23
LE SUEUR	5,793,680	67,513,121	8.58	230,048,247	49.5	464,743,933	1.25
LINCOLN	1,923,469	31,272,412	6.15	108,528,918	51.9	209,111,595	.92
LYON	5,860,034	87,781,069	6.68	283,524,388	61.6	460,266,864	1.27
MC LEOD	6,737,193	95,446,917	7.06	315,560,617	59.1	533,943,514	1.26
MAHONOMEN	1,245,056	13,374,677	9.31	47,451,306	45.7	103,832,179	1.20
MARSHALL	4,140,263	50,059,478	8.27	164,369,714	30.4	540,689,849	.77
MARTIN	8,611,383	120,618,552	7.14	394,831,623	40.3	979,731,074	.88
MEEKER	4,627,721	63,775,209	7.26	217,578,720	51.1	425,790,059	1.09

TABLE 31

ASSESSED VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES
OF MINNESOTA COUNTIES FOR PROPERTY TAXES LEVIED IN 1977 PAYABLE 1978 *

COUNTY	NET TAX PAYABLE	ASSESSED VALUE	NOMINAL TAX RATE	MARKET VALUE AFTER LIMITATION	AGGREGATE RATIO	INDICATED MARKET VALUE	EFFECTIVE TAX RATE
MILLE LACS	\$ 3,321,898	\$ 42,737,056	7.77	\$ 146,675,821	62.8	\$ 233,560,225	1.42
MORRISON	5,428,893	61,502,080	8.83	217,763,409	57.5	378,718,972	1.43
MOWER	10,644,145	148,770,503	7.15	492,258,910	64.2	766,758,427	1.39
MURRAY	3,602,773	59,754,558	6.03	201,788,429	53.8	375,071,429	.96
NICOLLET	5,813,079	82,138,022	7.08	272,572,014	56.1	485,868,118	1.20
NOBLES	6,573,698	91,158,248	7.21	300,347,586	47.2	636,329,631	1.03
NORMAN	3,492,031	41,306,729	8.45	140,096,087	47.7	293,702,488	1.19
OLMSTED	28,064,934	335,841,328	8.36	1,012,565,253	60.9	1,662,669,724	1.69
OTTER TAIL	10,722,178	141,093,012	7.60	479,898,891	53.1	903,764,390	1.19
PENNINGTON	3,204,685	34,420,219	9.31	112,448,052	46.7	240,788,120	1.33
PINE	3,618,000	39,075,970	9.26	140,229,870	56.3	249,076,146	1.45
PIPESTONE	2,750,321	43,277,986	6.36	145,385,911	56.4	257,776,438	1.07
POLK	10,626,130	124,068,333	8.56	403,235,286	41.4	973,998,275	1.09
POPE	2,719,650	35,394,234	7.68	121,211,648	49.1	246,866,900	1.10
RAMSEY	166,022,967	1,565,817,042	10.60	4,626,666,934	73.4	6,303,360,945	2.63
RED LAKE	1,353,802	13,765,200	9.83	46,493,500	38.1	122,030,184	1.10
REDWOOD	5,735,173	99,876,084	5.74	330,496,859	54.8	603,096,458	.95
RENVILLE	6,241,550	109,477,808	5.70	360,313,305	46.6	773,204,517	.85
RICE	10,003,618	126,870,365	7.88	413,649,547	59.3	697,554,042	1.43
ROCK	3,132,727	52,178,201	6.00	173,618,075	51.6	336,469,138	.93
ROSEAU	2,167,389	23,379,969	9.27	83,070,702	29.5	281,595,600	.77
ST. LOUIS	45,554,598	481,876,492	9.45	1,572,095,570	66.3	2,371,184,872	1.92
SCOTT	14,902,073	149,056,060	10.00	461,999,169	63.8	724,136,629	2.06
SHERBURNE	9,180,399	150,813,049	6.09	462,099,029	78.6	587,912,250	1.56
SIBLEY	4,054,873	65,748,458	6.17	224,680,809	45.9	489,500,673	.83
STEARNS	20,284,753	266,820,873	7.60	859,899,824	63.1	1,362,757,249	1.49
STEELE	6,885,075	103,775,126	6.63	336,740,337	53.0	635,359,126	1.08
STEVENS	3,007,294	39,975,813	7.52	133,972,360	51.6	259,636,357	1.16
SWIFT	3,369,122	46,530,485	7.24	157,744,120	47.0	335,625,787	1.00
TODD	3,706,980	43,236,026	8.57	159,667,455	50.2	318,062,659	1.17
TRAVERSE	1,935,277	30,257,489	6.40	101,876,620	36.0	282,990,611	.68
WABASHA	4,337,832	55,108,498	7.87	187,820,350	52.3	359,121,128	1.21
WADENA	1,991,786	23,818,469	8.36	83,053,875	55.9	148,575,805	1.34
WASECA	4,987,881	73,361,351	6.80	240,656,985	51.6	466,389,506	1.07
WASHINGTON	32,637,512	380,889,598	8.57	1,181,291,730	73.3	1,611,584,898	2.03
WATONWAN	3,998,509	58,499,110	6.84	195,215,368	43.3	450,843,806	.89
WILKIN	2,796,688	43,766,454	6.39	145,634,182	37.9	384,259,055	.73
WINONA	9,346,161	126,874,932	7.37	405,869,068	64.6	628,280,291	1.49
WRIGHT	13,138,932	172,932,214	7.60	568,799,718	65.8	864,437,261	1.52
YELLOW MEDICINE	4,060,628	62,111,210	6.54	209,149,058	49.3	424,237,440	.96
STATEWIDE TOTAL:	\$1,254,369,857	\$14,583,550,568	8.60	\$45,234,445,358	65.6	\$68,954,947,192	1.82

* A tax of \$5,197,601, an Assessed Value of \$48,452,962 and a Limited Market Value of \$100,967,768 for Minerals has been excluded.

(1) Nominal Tax Rate is Net Tax Payable divided by the Assessed Value.

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

TABLE 33

ASSESSED VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES
OF MINNESOTA SCHOOL DISTRICTS FOR PROPERTY TAXES LEVIED IN 1977 PAYABLE 1978*

School District Number	Net Tax Payable	Assessed Value	Nominal Tax Rate	Market Value After Limitation	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
001	\$ 1,582,331	\$ 25,899,024	6.11	\$ 88,651,275	62.3	\$ 142,297,392	1.11
002	276,938	3,211,465	8.62	10,872,575	57.3	18,974,825	1.46
004	860,412	12,651,831	6.78	43,345,228	61.4	70,594,834	1.22
011	25,923,762	335,962,876	7.72	1,019,928,284	87.2	1,169,642,528	2.22
012	2,284,612	25,529,275	8.95	78,859,098	84.4	93,434,950	2.45
013	8,101,376	107,728,324	7.52	303,947,155	88.7	342,668,720	2.36
014	6,057,952	74,524,702	8.13	213,139,728	91.3	233,449,866	2.59
015	2,241,159	31,350,875	7.15	101,598,494	79.4	127,957,801	1.75
016	7,135,498	78,085,883	9.14	212,718,975	86.6	245,633,520	2.90
021	527,852	5,274,172	10.01	17,910,642	47.1	38,026,643	1.39
022	3,091,245	36,374,412	8.50	116,670,466	59.3	196,746,146	1.57
023	735,107	10,152,291	7.24	36,244,366	49.1	73,817,446	1.00
024	565,819	6,608,687	8.62	22,707,325	46.1	49,256,701	1.16
031	3,917,402	42,461,895	9.01	129,624,111	59.4	218,222,405	1.80
032	441,189	4,553,930	9.69	17,049,405	44.0	38,748,784	1.14
036	142,190	1,633,810	8.70	6,143,421	40.2	15,282,142	.93
038	2,030	48,471	4.19	153,515	67.3	228,105	.89
047	2,123,992	28,141,116	7.55	88,510,988	65.8	134,515,179	1.58
051	909,065	14,524,549	6.26	50,482,474	51.9	97,268,736	.93
057	270,944	3,606,730	7.51	12,060,675	50.6	23,835,326	1.14
058	452,561	5,515,181	8.21	18,836,989	56.2	33,517,774	1.35
060	645,444	9,627,318	6.70	32,090,946	45.5	70,529,552	.92
062	1,148,860	11,417,900	10.06	38,575,649	55.9	64,400,082	1.78
070	1,063,902	14,579,040	7.30	48,653,526	42.2	112,623,903	.94
072	988,618	14,904,494	6.63	49,758,010	43.1	115,447,815	.86
075	726,066	9,703,909	7.48	32,740,363	40.7	80,443,152	.90
077	13,204,415	129,265,721	10.21	382,777,090	66.1	579,087,882	2.28
078	548,578	14,245,786	6.66	46,415,062	41.0	113,207,468	.84
079	864,080	13,086,563	6.60	42,976,330	35.9	107,710,100	.80
081	695,705	11,705,724	5.94	39,287,723	46.1	85,222,826	.82
084	1,521,039	25,177,518	6.04	84,095,613	51.1	164,570,671	.92
085	947,910	16,703,228	5.07	62,461,656	50.8	122,556,016	.77
088	5,023,201	70,036,632	7.17	225,950,856	61.0	370,411,305	1.36
091	467,264	4,885,026	9.57	16,568,219	66.0	25,705,423	1.82
093	1,035,735	11,223,151	9.23	25,731,415	75.0	34,308,553	3.02
094	3,580,245	36,116,435	9.91	104,108,450	73.5	141,644,150	2.53
095	251,866	2,941,522	8.56	10,850,726	65.8	16,450,465	1.53
097	749,528	8,050,964	9.31	20,985,448	64.6	41,773,139	1.79
099	838,905	10,646,320	7.88	34,448,532	76.5	45,030,762	1.86
100	1,172,039	12,105,459	9.68	30,025,371	86.7	34,631,335	3.38
108	1,361,657	19,401,999	7.02	64,400,577	56.0	115,001,030	1.18
110	2,258,268	24,919,913	9.06	80,089,382	62.2	128,761,066	1.75
111	1,343,725	16,091,696	8.35	54,450,686	56.8	92,603,207	1.45
112	4,963,920	50,267,978	9.87	150,497,704	65.8	215,612,756	2.30
114	407,086	4,671,671	8.71	16,294,577	51.6	31,578,638	1.29
115	1,075,165	10,921,801	9.84	17,213,902	62.5	27,108,507	3.97
116	657,595	7,515,962	8.75	26,096,566	51.8	50,379,471	1.31
117	872,438	9,766,377	8.93	33,979,268	55.2	61,556,645	1.42
118	1,286,340	15,429,015	8.34	48,455,725	52.5	92,256,628	1.39
119	1,393,881	16,439,415	8.48	55,543,214	57.3	96,934,056	1.44

TABLE 33
 ASSESSED VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES
 OF MINNESOTA SCHOOL DISTRICTS FOR PROPERTY TAXES LEVIED IN 1977 PAYABLE 1978*

School District Number	Net Tax Payable	Assessed Value	Nominal Tax Rate	Market Value After Limitation	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
126	\$ 807,723	\$ 10,625,657	7.60	\$ 35,077,227	45.0	\$ 71,586,178	1.13
127	580,179	7,800,000	7.44	26,123,780	45.8	57,038,821	1.02
128	506,992	6,869,852	7.38	23,587,444	43.0	54,854,521	.92
129	2,022,778	24,881,694	8.13	81,264,058	55.1	147,464,675	1.37
138	1,737,455	20,108,642	8.64	66,596,541	68.5	97,221,228	1.79
139	820,543	10,440,613	7.86	34,748,201	64.0	54,294,064	1.51
140	404,462	5,713,005	7.08	19,226,809	66.4	28,956,038	1.40
141	1,967,751	23,587,124	8.34	77,004,519	66.4	115,970,661	1.70
145	1,104,123	14,814,446	7.45	48,419,923	41.2	117,524,109	.94
146	1,146,566	18,356,897	6.25	60,834,329	41.5	146,588,769	.78
147	258,416	3,265,837	7.90	11,179,795	61.5	18,176,528	1.42
150	574,569	6,757,285	8.50	23,487,772	43.2	54,369,843	1.06
152	7,353,465	89,321,365	8.23	273,236,755	59.0	463,113,144	1.59
158	542,938	5,327,316	10.19	10,270,240	47.3	21,712,981	2.50
161	821,122	5,439,181	8.70	24,187,808	57.9	41,775,143	1.97
162	973,759	11,553,616	8.12	37,633,595	47.7	78,897,264	1.23
166	1,073,183	19,633,143	5.41	60,172,746	60.8	98,968,332	1.08
173	1,135,051	17,642,352	6.36	59,534,570	49.5	120,271,859	.94
175	708,878	12,114,921	5.85	41,223,378	49.0	84,129,343	.84
177	2,059,654	31,038,161	6.64	100,905,567	58.6	172,193,600	1.20
178	824,268	13,981,157	5.90	46,448,586	45.4	102,305,661	.81
181	5,272,782	76,967,207	6.85	247,645,127	69.7	355,301,488	1.48
182	1,553,252	26,474,057	5.87	87,777,336	66.5	121,206,780	1.18
186	1,954,921	26,940,751	7.26	89,849,102	64.7	138,870,328	1.41
191	16,731,801	152,197,952	8.71	544,671,653	80.3	680,839,566	2.46
192	1,959,723	24,970,863	7.85	74,101,009	64.4	115,063,679	1.70
194	3,437,759	41,108,284	8.36	121,462,911	69.3	175,271,156	1.96
196	12,338,028	149,224,095	8.27	434,925,270	75.2	578,358,072	2.13
197	12,381,515	156,095,788	7.93	436,633,576	76.6	570,018,245	2.17
199	4,144,148	52,288,873	7.92	153,393,544	78.0	196,658,390	2.11
200	4,632,652	61,152,592	7.58	189,784,119	67.5	281,161,658	1.65
201	436,805	6,596,745	6.62	21,708,840	51.1	42,483,053	1.03
202	748,325	10,406,660	7.19	33,940,115	56.7	59,855,109	1.25
203	1,254,897	21,776,725	5.76	73,255,914	53.8	126,163,409	.92
204	1,051,376	15,070,614	6.98	51,071,905	54.7	93,267,285	1.13
205	602,543	10,115,057	5.96	34,607,651	51.6	67,065,051	.90
206	4,225,185	57,389,560	7.37	183,025,294	64.4	284,200,767	1.49
207	310,794	4,447,606	6.99	15,432,012	53.4	28,898,699	1.08
208	297,228	4,656,377	6.38	15,911,369	49.9	31,866,511	.93
209	215,041	2,760,725	7.73	9,872,963	49.1	20,107,668	1.07
213	679,578	8,883,266	7.65	31,470,783	53.5	58,823,893	1.16
216	1,391,351	19,591,203	6.96	65,628,543	51.3	127,930,883	1.09
217	455,505	7,419,306	6.14	24,532,350	46.6	52,644,528	.87
218	552,200	9,432,431	5.85	31,447,153	45.4	69,266,857	.80
219	513,927	7,368,510	6.97	24,325,170	47.1	51,645,796	1.00
220	499,362	7,858,864	6.35	25,991,041	45.5	56,625,262	.88
222	594,557	9,257,854	6.43	31,058,423	48.7	63,774,996	.93
223	726,451	9,662,768	7.52	31,812,843	45.4	70,072,341	1.04
224	1,148,730	19,197,940	5.98	63,653,638	49.1	129,640,811	.89
225	710,613	10,297,198	6.90	32,891,996	48.9	67,263,796	1.06

TABLE 33
 ASSESSED VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES
 OF MINNESOTA SCHOOL DISTRICTS FOR PROPERTY TAXES LEVIED IN 1977 PAYABLE 1978*

School District Number	Net Tax Payable	Assessed Value	Nominal Tax Rate	Market Value After Limitation	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
227	\$ 908,658	\$ 13,386,396	6.79	\$ 45,484,873	46.5	\$ 93,016,100	.98
228	649,671	10,172,976	6.39	34,880,082	45.5	70,464,812	.92
229	486,274	6,731,820	7.22	23,428,458	45.1	47,715,600	1.02
232	305,664	3,382,703	9.04	11,826,142	47.8	24,740,683	1.24
233	602,853	8,725,806	6.91	29,923,874	50.5	55,255,156	1.02
234	600,293	8,908,608	6.74	30,063,571	51.8	58,037,782	1.03
236	435,735	5,764,514	7.56	19,840,828	46.0	41,335,058	1.05
237	880,520	13,123,946	6.71	44,284,772	52.8	83,872,676	1.05
238	601,111	5,651,482	6.20	33,257,185	45.5	67,186,232	.89
241	6,170,017	90,163,899	6.84	278,239,959	67.8	410,383,420	1.50
242	615,413	10,902,268	5.64	36,465,159	52.2	69,856,626	.88
243	355,557	5,546,243	5.98	18,094,423	55.5	32,369,272	1.10
244	430,528	8,314,749	5.18	27,894,515	50.7	55,018,767	.78
245	659,573	11,782,262	5.60	39,571,195	52.1	76,720,144	.86
252	1,449,059	23,465,118	6.18	74,159,406	62.7	118,276,568	1.23
253	723,476	12,545,511	5.77	42,210,801	52.4	79,046,444	.92
254	905,241	16,652,229	5.42	56,170,251	54.8	102,500,458	.88
255	881,134	13,110,266	6.72	43,216,172	54.5	79,295,728	1.11
256	10,090,384	179,097,410	5.63	515,614,416	89.7	574,620,977	1.76
258	541,083	9,198,125	5.88	30,824,249	52.8	57,312,730	.94
260	579,300	15,387,456	6.36	48,786,889	62.4	78,184,117	1.25
261	266,707	3,911,855	6.82	13,554,590	47.8	28,356,683	.94
262	226,034	2,926,364	7.72	10,125,419	45.9	22,059,736	1.02
263	931,465	14,038,733	6.64	47,155,594	47.4	99,568,764	.94
264	638,023	9,689,984	6.45	32,679,167	45.8	71,351,693	.89
265	270,712	4,668,087	5.80	16,129,269	49.3	32,736,854	.83
271	40,175,167	442,047,423	9.09	1,224,470,462	84.7	1,445,655,799	2.78
272	5,767,623	96,525,464	10.12	256,069,051	90.4	283,262,225	3.45
273	26,604,053	334,010,932	7.97	940,721,525	90.8	1,036,036,922	2.57
274	25,575,808	266,500,106	9.60	737,254,409	85.2	865,439,447	2.96
275	4,870,660	48,120,405	10.12	131,576,263	85.7	153,531,229	3.17
276	12,977,377	143,777,493	9.33	428,085,190	83.0	515,765,289	2.52
277	6,395,131	70,478,895	9.07	209,407,085	80.5	260,133,025	2.46
278	4,583,855	54,352,928	5.17	158,846,376	81.7	194,426,411	2.56
279	17,471,427	201,782,053	8.66	590,160,927	87.2	676,790,065	2.58
280	17,316,021	200,829,679	8.62	583,286,350	88.2	661,322,438	2.62
281	35,003,423	410,435,817	8.53	1,197,605,197	87.3	1,371,827,259	2.55
282	4,252,522	47,551,373	8.94	137,281,481	82.9	163,625,126	2.60
283	19,292,747	220,570,591	8.73	634,772,254	84.0	755,681,255	2.55
284	16,985,131	192,642,132	8.82	526,509,906	84.0	626,797,510	2.71
286	3,196,737	35,519,861	9.30	101,553,792	82.6	122,946,461	2.60
294	540,422	7,247,679	7.46	25,298,396	47.7	53,246,113	1.01
297	496,756	7,715,220	6.44	26,675,985	46.1	55,875,229	.89
299	1,081,482	15,552,032	6.76	55,735,049	46.6	114,211,166	.95
300	867,314	14,536,024	5.97	49,054,045	56.0	84,575,540	1.03
301	253,994	2,517,755	10.09	8,540,296	62.3	13,706,343	1.85
306	242,179	2,465,591	9.82	8,493,666	56.7	14,469,618	1.67
308	458,004	5,627,945	8.14	19,208,610	56.8	32,667,704	1.40
309	1,535,055	25,209,571	7.65	82,807,476	62.8	131,855,041	1.47
314	797,258	9,647,224	8.26	34,782,232	67.7	51,377,004	1.55

TABLE 33
 ASSESSED VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES
 OF MINNESOTA SCHOOL DISTRICTS FOR PROPERTY TAXES LEVIED IN 1977 PAYABLE 1978*

School District Number	Net Tax Payable	Assessed Value	Nominal Tax Rate	Market Value After Limitation	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
316	\$ 1,352,733	\$ 17,475,350	7.97	\$ 52,453,150	81.0	\$ 64,756,975	2.15
317	1,247,763	15,555,109	7.82	43,950,262	67.5	65,170,759	1.91
318	8,228,603	110,680,819	7.42	316,669,753	76.5	414,208,627	1.99
319	632,010	6,564,543	9.07	23,633,864	55.2	42,814,971	1.48
323	510,300	8,109,451	6.29	26,785,367	54.2	49,419,456	1.03
324	1,870,965	33,457,021	5.59	108,628,503	60.7	178,560,301	1.05
325	1,037,356	16,725,865	6.20	55,555,903	55.6	93,214,602	1.11
326	494,030	7,637,155	6.33	25,563,936	57.5	44,455,019	1.11
328	337,696	6,482,339	5.21	21,412,194	56.2	38,055,985	.89
332	1,576,960	16,576,526	9.51	56,895,195	60.6	93,666,460	1.68
333	453,423	4,157,785	10.73	16,232,565	54.2	29,545,382	1.50
341	890,985	12,068,956	7.38	41,012,706	42.3	96,556,752	.92
345	1,154,125	15,640,421	7.38	53,984,384	46.4	116,345,655	.99
346	540,556	7,105,844	7.61	23,697,825	41.9	56,156,088	.96
347	4,664,557	59,222,098	7.88	144,763,986	58.2	317,463,897	1.47
351	600,144	9,799,226	8.17	26,575,345	42.1	63,124,335	1.27
352	490,756	7,006,978	7.03	18,536,945	45.6	40,473,679	1.21
353	576,036	7,665,275	7.51	20,765,600	41.2	50,401,542	1.14
354	705,566	10,549,568	6.69	27,587,163	36.7	71,264,651	.99
356	442,387	4,601,587	9.21	13,349,015	37.0	36,076,415	1.23
361	3,447,567	32,247,045	10.69	97,724,749	66.6	142,455,902	2.42
362	354,764	3,756,761	9.44	13,115,325	65.2	20,115,544	1.76
363	270,907	2,617,475	10.35	10,234,234	54.0	18,552,285	1.43
371	283,570	5,355,057	5.30	17,770,683	48.2	36,866,637	.77
376	226,016	3,251,421	6.97	10,769,945	45.7	21,665,505	1.04
377	939,206	16,363,901	5.74	54,558,730	51.8	105,325,734	.89
378	1,357,370	21,257,172	6.56	69,353,453	52.5	131,178,550	1.07
381	1,816,330	31,256,219	5.80	106,130,149	65.5	152,705,250	1.19
390	787,310	7,115,421	11.06	24,145,575	42.5	56,284,333	1.40
391	585,527	7,738,696	7.57	26,154,352	47.3	55,294,613	1.06
392	910,246	10,461,224	8.70	35,393,807	47.9	73,691,038	1.23
393	1,572,328	18,781,231	8.37	62,011,660	52.8	117,446,326	1.34
394	1,422,385	18,201,150	7.81	61,714,774	52.8	116,684,042	1.22
395	1,169,167	12,557,532	9.32	41,791,402	50.5	82,755,251	1.41
402	308,453	5,145,474	6.00	17,829,541	55.3	32,259,568	.96
403	460,200	7,579,926	6.37	26,067,982	52.8	49,371,178	.93
404	451,552	6,766,565	6.66	23,221,981	52.4	44,316,758	1.02
408	258,669	4,060,522	6.38	13,846,451	51.3	26,991,133	.96
409	471,023	7,836,076	6.31	27,217,607	54.2	50,217,356	.94
411	449,515	7,251,105	6.17	24,958,326	56.6	44,055,982	1.02
412	538,652	9,230,975	5.97	29,451,785	56.6	52,034,956	1.04
413	2,978,765	44,067,694	6.76	132,509,325	66.3	194,556,376	1.53
414	804,146	13,036,810	6.17	44,070,836	56.1	78,557,640	1.02
415	287,557	4,474,481	6.44	15,061,650	57.0	26,423,947	1.09
417	1,533,502	21,262,361	7.21	70,502,526	56.8	124,826,408	1.23
418	230,030	4,092,827	5.62	14,029,176	57.4	24,441,073	.94
421	481,565	7,735,164	6.23	26,668,125	52.2	50,034,013	.96
422	1,586,190	26,557,990	7.37	98,747,613	57.6	154,075,717	1.29
423	2,576,057	42,547,889	6.99	136,436,736	62.7	217,602,453	1.37
424	420,311	6,613,461	6.36	22,003,338	56.5	37,612,544	1.12

TABLE 33
 ASSESSED VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES
 OF MINNESOTA SCHOOL DISTRICTS FOR PROPERTY TAXES LEVIED IN 1977 PAYABLE 1978*

School District Number	Net Tax Payable	Assessed Value	Nominal Tax Rate	Market Value After Limitation	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
425	\$ 418,355	\$ 6,585,007	6.35	\$ 23,052,351	53.3	\$ 43,250,189	.97
426	463,102	7,877,443	5.88	26,476,211	45.4	53,595,569	.86
427	454,244	5,498,374	8.26	17,660,022	65.4	27,003,107	1.68
432	872,688	9,460,692	9.22	32,364,021	47.5	68,134,802	1.28
435	641,166	7,619,019	8.42	26,896,965	45.4	59,244,416	1.08
436	457,260	5,325,844	8.59	17,813,556	31.5	56,550,971	.81
437	587,339	7,504,753	7.83	21,656,298	31.9	67,888,082	.87
440	190,449	1,698,858	11.21	6,458,630	31.3	20,634,601	.92
441	889,589	10,834,376	8.21	26,484,345	45.4	58,335,562	1.52
442	320,047	2,563,096	10.80	10,037,878	31.8	31,565,654	1.01
443	740,055	10,572,465	6.75	32,898,384	33.2	99,091,518	.75
444	234,152	1,740,266	13.45	4,101,191	35.6	11,520,199	2.03
446	1,145,482	14,312,182	8.00	44,784,135	36.1	124,055,776	.92
447	240,451	2,216,845	10.85	8,463,408	31.4	26,953,529	.89
451	449,512	7,984,341	5.63	26,956,140	36.8	73,250,380	.61
453	533,546	8,449,257	6.31	28,380,742	36.3	78,183,865	.68
454	3,406,721	40,615,828	8.39	128,430,987	50.4	254,823,387	1.34
456	1,386,164	20,176,822	6.87	64,189,318	46.7	137,450,360	1.01
457	778,225	11,112,173	7.00	36,694,223	36.1	96,310,297	.81
458	1,219,566	18,833,194	6.48	62,067,460	40.6	152,875,517	.80
459	603,717	5,120,063	6.62	25,459,142	39.2	75,252,916	.80
460	811,531	12,800,660	6.24	42,590,943	39.3	108,373,901	.75
461	595,707	8,207,842	6.82	27,670,960	46.6	55,379,742	.94
463	845,250	11,314,948	7.47	39,122,704	52.7	72,854,197	1.16
464	434,523	6,398,969	6.79	21,742,802	48.4	44,925,211	.97
465	2,220,388	30,316,981	7.32	94,515,922	55.4	179,631,620	1.24
466	1,500,132	20,558,380	7.28	70,304,582	55.0	127,826,515	1.17
473	595,345	7,444,713	8.00	26,035,361	61.8	42,128,416	1.41
477	1,752,179	25,288,920	6.93	85,796,509	67.0	128,057,476	1.37
480	972,544	11,866,538	8.20	39,965,015	60.3	66,276,573	1.47
482	2,898,854	30,615,990	9.41	102,525,922	62.5	164,041,475	1.77
483	537,580	5,379,776	9.99	19,071,850	54.8	34,802,646	1.54
484	719,628	10,512,841	8.85	30,354,611	55.0	66,059,253	1.09
485	538,211	6,272,122	8.58	21,012,167	57.5	36,542,859	1.47
486	264,776	3,276,745	8.38	12,315,550	50.7	24,291,026	1.09
487	316,193	2,412,555	9.27	13,102,323	52.5	24,956,806	1.27
492	6,865,893	96,823,670	7.91	282,144,194	76.5	368,815,940	1.86
495	620,048	5,997,703	6.20	33,854,990	52.5	64,104,743	.97
497	439,263	7,057,820	6.23	24,138,260	52.2	45,372,669	.97
499	725,752	12,152,466	5.97	40,225,769	51.8	77,655,925	.93
500	1,251,545	22,405,145	6.03	73,898,363	56.0	131,961,363	1.02
504	1,213,717	18,743,120	6.48	52,522,248	57.9	107,984,884	1.12
505	1,133,058	18,800,656	6.09	62,355,386	45.2	126,738,589	.89
507	835,600	13,519,774	6.18	45,621,847	52.8	86,423,953	.97
508	2,043,873	27,419,460	7.44	89,205,457	57.5	155,135,995	1.35
511	986,661	15,459,524	6.38	52,324,856	44.0	118,942,655	.83
513	449,259	7,831,956	5.89	25,722,275	47.2	54,496,245	.82
514	483,052	7,503,307	6.44	25,160,421	44.9	56,036,555	.86
516	371,560	6,307,044	5.89	20,655,526	45.5	41,809,972	.89
518	4,001,559	50,814,841	7.87	162,657,043	52.9	301,775,590	1.33

TABLE 33
 ASSESSED VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES
 OF MINNESOTA SCHOOL DISTRICTS FOR PROPERTY TAXES LEVIED IN 1977 PAYABLE 1978*

School District Number	Net Tax Payable	Assessed Value	Nominal Tax Rate	Market Value After Limitation	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
521	\$ 1,215,576	\$ 14,858,668	8.18	\$ 47,764,442	52.7	\$ 90,634,615	1.34
522	469,150	5,608,216	8.37	18,133,669	42.8	41,461,050	1.13
523	343,428	3,534,907	9.72	12,340,278	45.5	27,121,490	1.27
524	474,057	6,079,712	7.80	20,098,545	47.4	42,402,638	1.12
525	555,728	5,648,051	9.57	19,155,740	45.4	42,193,260	1.33
526	349,274	4,598,243	7.60	16,107,892	49.0	32,873,249	1.06
531	743,073	10,835,138	6.86	36,672,751	45.0	74,842,349	.99
533	761,251	10,761,720	7.07	35,716,494	47.6	75,034,651	1.01
534	1,416,321	20,074,631	7.06	65,129,248	52.8	123,350,648	1.15
535	24,552,153	284,659,998	8.62	822,730,286	65.3	1,275,237,804	1.93
542	903,668	12,663,642	7.12	43,571,600	46.3	90,210,352	1.30
543	109,031	1,721,817	6.33	6,641,651	46.2	14,344,905	.76
544	4,483,521	57,443,450	7.81	176,848,065	67.2	263,166,763	1.70
545	409,178	5,570,854	6.85	22,108,342	46.0	46,058,421	.89
547	492,522	6,707,856	7.36	24,804,806	49.4	50,212,162	.98
548	1,443,276	17,707,361	8.15	60,260,303	50.4	119,564,093	1.21
549	1,487,565	20,260,745	7.34	68,072,321	50.6	134,530,279	1.11
550	303,757	3,593,385	7.61	15,415,085	46.3	33,292,520	.91
553	556,184	6,131,065	9.07	22,108,662	48.6	45,451,074	1.22
561	257,662	2,606,890	9.88	9,501,374	31.4	31,533,038	.82
564	3,084,720	33,345,762	9.25	95,044,271	51.5	184,551,983	1.67
566	245,525	2,303,232	10.68	8,769,182	54.6	16,060,773	1.53
570	208,563	2,426,415	8.61	8,926,270	57.0	15,660,123	1.33
573	766,850	7,270,347	10.55	25,163,297	55.7	45,176,476	1.70
576	499,735	5,426,273	9.21	18,361,454	58.7	31,260,160	1.60
577	399,648	4,150,185	9.62	14,180,456	56.6	25,053,660	1.60
578	1,332,657	15,772,423	8.45	53,310,669	59.5	89,598,099	1.49
581	678,321	11,564,905	5.87	39,398,134	50.8	77,555,382	.87
582	518,645	8,588,858	5.77	30,122,666	51.0	59,083,659	.88
583	1,794,614	27,556,099	6.42	90,134,329	60.4	149,225,022	1.20
584	333,587	5,676,331	5.68	19,565,062	53.7	37,178,886	.90
592	722,062	7,047,661	10.25	22,817,495	35.9	63,558,462	1.14
593	3,309,044	35,124,738	9.42	106,465,662	45.7	232,966,438	1.42
595	3,074,543	37,041,056	8.30	110,285,063	51.1	215,822,041	1.42
597	230,535	2,412,857	9.55	8,419,277	41.5	20,287,414	1.14
599	665,718	8,166,564	8.13	28,286,648	39.2	72,414,918	.92
600	598,521	5,698,498	6.18	31,128,862	35.1	66,666,217	.68
601	670,569	8,229,815	8.15	28,796,359	44.1	65,297,866	1.03
603	404,447	4,526,164	8.94	15,805,234	40.9	38,642,604	1.05
604	243,951	3,304,580	7.38	10,960,966	35.9	27,471,148	.89
611	316,134	3,568,470	7.97	13,287,512	48.5	27,397,757	1.15
612	1,238,606	16,471,893	7.52	53,295,417	54.0	98,880,402	1.25
614	665,277	7,730,646	8.66	26,665,561	46.5	54,531,618	1.23
615	217,612	3,000,059	7.25	10,378,637	45.6	22,760,169	.96
621	21,762,466	223,436,302	9.74	640,668,256	74.4	861,382,121	2.53
622	15,437,557	192,112,427	10.12	537,841,027	73.0	736,768,530	2.64
623	21,552,165	226,256,843	9.53	643,760,420	75.3	654,927,517	2.52
624	10,330,061	95,586,549	10.33	339,928,656	66.5	452,450,556	2.28
625	95,475,657	855,090,631	11.17	2,493,040,363	74.3	3,255,370,206	2.85
627	485,167	5,408,651	8.97	13,151,863	44.4	29,621,313	1.64

TABLE 33
 ASSESSED VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES
 OF MINNESOTA SCHOOL DISTRICTS FOR PROPERTY TAXES LEVIED IN 1977 PAYABLE 1978*

School District Number	Net Tax Payable	Assessed Value	Nominal Tax Rate	Market Value After Limitation	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
628	\$ 316,003	\$ 3,552,117	8.80	\$ 9,425,140	47.8	\$ 19,717,866	1.60
630	656,775	6,113,393	10.74	20,783,529	41.4	50,201,785	1.31
631	371,950	6,303,092	5.90	21,039,846	52.8	39,848,193	.93
633	611,788	10,991,869	5.57	36,689,221	50.5	72,651,923	.84
635	406,663	7,010,466	5.83	23,427,850	52.2	44,900,096	.91
636	800,107	13,707,220	5.84	45,867,735	52.4	87,533,845	.91
637	1,607,085	26,280,196	6.12	33,247,859	63.5	131,256,471	1.22
638	477,544	8,524,617	5.60	28,252,894	45.8	56,732,719	.84
640	1,127,914	20,626,004	5.47	68,789,867	55.5	123,945,706	.91
641	665,662	12,283,619	5.42	40,553,660	52.5	77,245,067	.86
646	896,251	14,504,989	6.18	47,764,631	46.2	103,386,647	.87
647	529,568	9,976,395	5.31	32,211,184	45.6	72,831,544	.73
648	522,665	9,785,530	5.45	32,517,342	44.2	73,568,647	.72
649	759,661	12,675,193	5.99	42,797,676	46.1	88,976,457	.85
650	343,762	6,023,041	5.71	20,159,677	46.6	43,261,109	.79
651	771,105	13,691,746	5.63	45,314,528	45.9	98,724,462	.78
652	306,161	5,302,492	5.77	17,866,471	46.1	38,755,902	.79
653	1,005,201	16,313,828	6.16	52,014,471	51.6	100,803,238	1.00
654	977,932	16,612,530	5.92	49,993,284	51.1	97,834,215	1.00
655	474,874	8,309,825	5.71	27,627,181	45.6	60,565,923	.78
656	5,400,864	67,446,920	8.01	213,259,457	63.6	335,313,675	1.61
657	319,167	4,797,113	6.65	16,402,342	52.3	30,773,062	1.04
659	3,806,645	48,001,107	7.93	149,726,455	61.3	244,251,966	1.56
669	389,442	5,816,901	6.70	19,098,063	47.3	40,376,457	.96
670	1,680,546	27,621,397	6.09	90,617,540	55.9	162,465,009	1.03
671	646,602	10,764,890	6.01	36,088,155	46.1	73,499,297	.88
676	192,540	2,138,857	9.00	7,868,518	26.5	29,692,521	.65
678	395,048	4,519,921	8.74	16,518,265	26.6	57,355,191	.69
682	1,150,986	12,134,047	4.49	40,670,265	32.5	125,754,723	.92
690	491,440	5,112,855	9.61	16,629,933	35.6	47,038,519	1.04
691	1,009,124	17,345,904	5.79	56,764,360	80.4	70,602,438	1.42
692	225,662	5,566,419	3.95	20,652,623	60.7	34,353,560	.69
693	228,604	4,856,064	4.67	16,701,206	146.5	11,400,141	2.01
694	299,632	3,116,355	9.62	10,253,327	88.8	11,546,539	2.60
695	1,112,134	12,372,243	8.99	41,587,823	79.6	52,246,009	2.13
696	911,425	12,312,722	7.40	42,737,234	62.9	67,544,728	1.34
697	949,101	13,699,894	6.93	46,195,146	55.9	82,638,502	1.15
698	685,420	6,582,915	9.82	10,750,843	75.7	14,201,906	4.83
699	553,407	5,354,206	10.34	17,786,395	67.7	26,272,371	2.11
700	1,668,540	21,161,726	8.83	67,000,273	74.6	89,812,698	2.08
701	4,191,791	44,184,478	9.49	142,295,627	64.8	219,592,032	1.91
703	408,279	8,769,043	4.66	24,521,517	70.6	34,733,027	1.18
704	1,512,782	19,158,335	7.90	66,886,720	64.0	104,510,500	1.45
706	3,173,383	33,037,175	9.61	104,269,311	65.8	158,463,998	2.00
707	1,062	17,307	6.14	55,668	46.4	115,058	.92
708	926,620	10,887,635	8.51	36,989,021	56.2	65,816,763	1.41
709	25,982,242	237,837,461	10.92	720,763,413	73.0	987,347,141	2.63
710	2,223,635	28,643,700	7.76	90,355,568	59.5	151,925,324	1.46
716	1,231,661	13,832,732	8.90	46,591,392	56.9	81,882,538	1.50
717	1,246,635	11,824,227	10.56	39,585,019	55.8	70,940,894	1.76

TABLE 33
 ASSESSED VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES
 OF MINNESOTA SCHOOL DISTRICTS FOR PROPERTY TAXES LEVIED IN 1977 PAYABLE 1978*

School District Number	Net Tax Payable	Assessed Value	Nominal Tax Rate	Market Value After Limitation	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
719	\$ 3,099,895	\$ 34,606,305	8.91	\$ 109,681,983	69.1	\$ 158,729,353	1.95
720	5,426,905	50,532,690	10.66	146,383,041	72.1	203,027,796	2.67
721	2,287,205	26,235,789	8.72	89,486,527	54.1	165,409,477	1.38
726	4,877,464	97,328,992	5.01	280,707,907	55.4	294,243,089	1.66
727	668,557	7,865,131	8.50	26,356,291	65.0	40,548,140	1.65
728	3,752,606	44,727,403	8.39	144,422,721	70.5	204,869,108	1.83
731	915,280	15,403,714	5.94	52,607,745	50.6	104,363,132	.88
732	972,567	16,121,804	6.04	53,519,876	51.6	103,720,650	.94
733	594,486	11,273,225	5.27	38,309,407	46.7	78,664,080	.76
734	335,549	4,152,793	8.01	14,710,372	46.5	31,365,359	1.07
735	923,572	13,589,453	6.80	47,292,040	50.0	94,584,080	.98
736	578,853	7,334,618	7.89	25,627,534	50.1	51,172,723	1.13
737	468,607	6,604,911	7.09	22,822,502	49.1	46,481,674	1.01
738	505,755	7,429,391	6.81	27,502,829	52.2	51,697,066	.98
739	647,824	9,482,380	6.83	33,185,611	52.6	63,090,515	1.03
740	1,197,962	22,552,013	5.31	75,886,859	56.0	135,512,248	.88
741	1,136,085	17,375,545	6.54	57,612,287	55.0	104,745,613	1.08
742	13,971,227	165,022,836	8.47	474,926,291	72.7	680,778,542	2.05
743	1,210,287	17,223,472	7.03	58,111,786	55.9	103,556,663	1.16
745	1,119,151	15,272,547	7.33	51,520,184	56.7	90,864,522	1.23
748	1,084,062	12,530,835	8.38	39,797,601	67.7	58,785,230	1.84
750	1,560,126	23,131,277	6.74	75,650,422	62.8	118,627,041	1.32
756	1,287,895	21,778,481	5.91	73,452,815	50.2	146,320,249	.88
761	5,286,419	77,177,728	6.85	243,048,928	57.4	423,430,188	1.25
762	772,904	12,536,946	6.17	40,669,855	49.4	82,327,723	.94
763	503,222	8,759,514	5.72	29,827,786	45.8	65,148,004	.77
768	388,829	5,263,500	7.68	16,881,429	45.4	34,172,953	1.14
769	1,734,353	21,550,634	8.05	69,570,650	57.6	120,782,378	1.44
771	758,029	11,355,790	6.68	38,225,577	50.0	76,071,154	1.00
777	1,865,655	25,380,774	7.35	84,925,352	46.7	174,405,242	1.07
782	354,857	5,671,265	6.26	18,244,652	42.7	41,749,776	.85
783	603,725	8,691,554	6.79	29,924,101	42.2	69,251,900	.87
784	1,162,324	16,250,092	7.14	54,422,569	46.1	113,167,503	1.03
786	303,285	3,588,010	7.61	15,351,912	46.5	33,014,667	.92
787	418,852	3,831,594	10.93	14,096,369	45.1	28,705,509	1.46
789	212,272	2,407,668	5.92	9,396,116	49.4	19,020,478	1.12
790	159,698	2,577,622	7.75	10,058,351	46.1	20,485,440	.97
791	225,077	2,926,705	7.69	10,805,649	46.2	21,962,701	1.02
792	963,902	11,192,457	8.61	38,943,272	57.6	67,609,849	1.43
793	1,023,606	10,175,985	9.41	35,325,425	54.8	64,462,480	1.59
801	205,651	2,558,380	6.95	9,186,295	47.4	20,646,152	1.00
803	1,152,555	16,587,714	6.95	55,088,617	45.0	122,415,145	.94
806	552,107	7,297,883	7.82	25,340,884	46.8	54,147,188	1.10
809	418,274	4,954,284	8.44	17,264,184	48.5	35,596,256	1.18
810	1,132,145	14,646,463	7.73	49,723,255	50.8	97,500,116	1.16
811	596,709	11,543,432	8.63	32,778,525	56.4	68,756,268	1.45
813	1,703,932	24,285,160	7.02	60,885,062	56.4	138,501,818	1.23
818	275,854	3,335,635	8.34	10,586,255	50.5	21,755,115	1.29
819	1,115,366	14,656,144	7.61	47,535,111	61.5	77,259,267	1.44
820	363,325	4,310,968	8.43	16,645,086	46.3	35,550,510	1.01

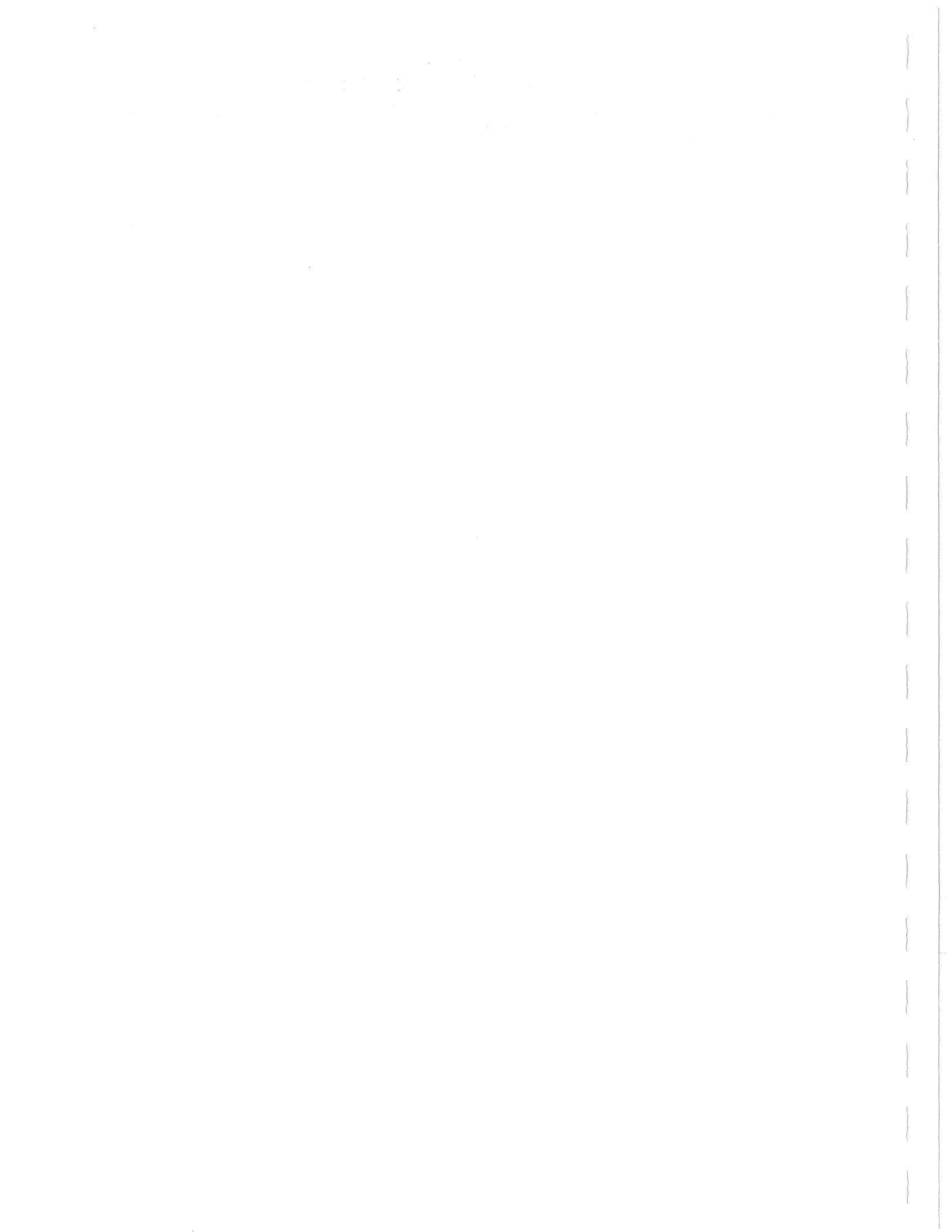
TABLE 33
 ASSESSED VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES
 OF MINNESOTA SCHOOL DISTRICTS FOR PROPERTY TAXES LEVIED IN 1977 PAYABLE 1978*

School District Number	Net Tax Payable	Assessed Value	Nominal Tax Rate	Market Value After Limitation	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
821	\$ 380,397	\$ 4,103,323	9.27	\$ 14,946,525	51.7	\$ 28,910,114	1.32
827	1,009,422	17,625,585	5.73	57,988,403	48.6	119,317,702	.85
829	2,930,060	39,598,564	7.40	124,194,031	59.9	207,235,611	1.41
830	682,353	10,398,250	6.56	35,509,025	48.3	73,517,650	.93
831	5,798,046	71,220,071	8.14	223,261,275	72.2	308,798,450	1.88
832	2,463,226	25,503,291	9.66	77,966,159	68.1	114,487,611	2.15
833	10,141,026	119,267,589	8.50	393,843,783	75.3	446,209,058	2.27
834	11,669,643	137,892,472	8.46	413,855,558	75.2	550,339,638	2.12
836	666,170	10,383,302	6.42	34,545,155	41.6	83,050,950	.80
837	1,222,404	18,193,742	6.72	60,375,242	44.4	135,980,277	.90
847	2,176,524	31,330,501	6.95	103,927,290	47.4	219,276,583	.99
846	1,664,061	24,732,823	6.73	80,457,505	41.7	152,543,667	.86
850	422,388	7,334,580	5.76	24,331,041	35.1	62,227,726	.68
852	772,354	13,086,711	5.90	42,906,381	37.9	112,205,449	.68
857	1,013,373	14,695,666	6.90	49,360,455	51.6	95,250,539	1.06
858	958,163	13,596,127	7.05	45,442,599	52.4	86,817,937	1.10
861	7,187,260	95,531,482	7.52	292,654,083	71.7	409,615,175	1.75
876	1,565,542	23,876,662	6.57	81,318,105	61.4	132,435,910	1.19
877	2,793,618	40,065,303	6.97	131,119,205	65.0	190,027,526	1.47
879	1,444,655	18,639,535	7.75	61,850,643	72.1	85,784,603	1.68
880	927,023	11,691,886	8.01	41,037,249	58.9	69,672,749	1.34
881	691,228	9,553,910	6.94	34,069,937	62.5	53,653,444	1.29
882	4,486,525	51,298,258	8.75	150,652,352	82.1	183,496,650	2.44
883	1,143,386	13,296,650	8.60	41,197,954	78.1	52,750,261	2.17
885	704,574	9,318,634	7.31	30,097,766	65.5	45,550,788	1.53
891	1,449,564	21,801,355	6.65	74,115,483	52.9	140,113,389	1.03
892	898,428	13,080,079	6.87	43,800,331	48.7	89,955,505	1.00
893	345,713	6,275,372	5.57	20,985,666	47.7	44,003,912	.79
894	1,455,668	21,345,309	7.01	68,259,408	57.2	119,235,503	1.25
896	364,606	5,706,627	6.39	18,938,485	48.1	39,374,158	.93
911	3,110,047	36,740,077	8.46	122,505,059	72.9	167,124,572	1.86
912	1,296,293	16,334,588	7.94	57,377,061	60.7	94,526,624	1.37
913	653,937	12,391,545	5.60	41,541,525	44.0	94,417,102	.73
914	486,828	6,767,086	7.19	22,759,087	41.4	54,975,572	.89
918	580,118	10,385,758	5.59	34,790,686	54.2	64,189,458	.90
St. Paul, Minneapolis International Airport	1,775,607	33,505,803	5.30	76,659,655	100.0	76,659,655	2.32
Spec. 1	167,271,778	1,469,145,593	11.39	4,144,576,446	83.3	4,975,481,928	3.36
Common 323	22,428	321,012	6.78	1,169,678	61.8	1,892,683	1.18
Spec. 6	6,107,111	65,970,259	9.26	200,491,939	75.5	265,459,257	2.30
Common 815	137,617	3,080,611	4.47	10,664,000	42.5	24,560,000	.56
STATEWIDE TOTALS	\$1,255,210,699	\$14,591,806,857	8.60	\$43,167,760,177	67.1	\$65,632,362,636	1.91

* Excludes a tax of \$4,256,855, an assessed value of \$40,196,673 and a limited market value of \$82,424,268 for minerals.

(1) Nominal Tax Rate is the net tax payable divided by the assessed value.

(2) Effective Tax Rate is the net tax payable divided by the indicated market value.



SECTION V

Mobile Home

Property Tax Data

TABLE 35

COMPARISON OF PAYABLE 1976 AND 1977 MOBILE HOME ASSESSED VALUES,
GROSS TAXES LEVIED, HOMESTEAD CREDIT AND NET TAXES PAYABLE

COUNTY	ASSESSED VALUE			GROSS TAXES LEVIED			HOMESTEAD CREDIT*			NET TAX PAYABLE		
	1976	1977	Percent Change	1976	1977	Percent Change	1976	1977	Percent Change	1976	1977	Percent Change
Morrison	\$ 838,957	\$ 839,173	.02%	\$ 99,060	\$ 100,018	.97%	\$ 32,944	\$ 34,868	5.84%	\$ 66,116	\$ 65,150	- 1.46%
Mower	829,068	875,210	5.56	85,551	85,619	.08	30,463	29,784	- 2.23	55,088	55,835	1.36
Murray	373,352	415,174	11.20	35,087	35,330	.69	10,001	9,413	- 5.88	25,086	25,917	3.31
Nicollet	715,006	737,828	3.19	65,276	68,797	5.39	20,064	20,647	2.90	45,212	48,150	6.50
Nobles	299,536	339,865	13.46	29,180	35,161	20.50	10,241	12,380	20.89	18,939	22,781	20.29
Norman	237,408	279,733	17.83	22,818	30,597	34.09	8,353	11,595	38.81	14,465	19,002	31.37
Olmsted	3,023,230	3,563,685	17.88	290,983	348,910	19.91	113,897	132,345	16.20	177,086	216,565	22.29
Ottertail	1,675,941	1,915,956	14.32	139,939	174,000	24.34	35,702	44,751	25.35	104,237	129,249	24.00
Pennington	814,567	750,874	- 7.82	95,224	88,516	- 7.04	34,913	32,358	- 7.32	60,311	56,158	- 6.89
Pine	748,170	920,767	23.07	84,215	107,260	27.36	23,909	29,294	22.52	60,306	77,966	29.28
Pipestone	178,695	217,242	21.57	15,977	19,183	20.07	5,372	6,384	18.84	10,605	12,799	20.69
Polk	900,041	1,081,593	20.17	97,505	117,943	20.96	37,661	44,734	18.78	59,844	73,209	22.33
Pope	370,467	390,046	5.28	32,702	31,619	- 3.31	8,811	8,894	.94	23,891	22,725	- 4.88
Ramsey	2,939,729	3,055,769	3.95	347,232	367,459	5.82	136,449	143,990	5.53	210,783	223,469	6.02
Red Lake	127,609	143,374	12.35	15,733	18,282	16.20	5,877	6,887	17.18	9,856	11,395	15.61
Redwood	450,559	468,830	4.06	37,330	39,410	5.57	11,765	12,292	4.48	25,565	27,118	6.07
Renville	449,344	530,513	18.06	35,890	44,061	22.77	12,179	14,972	22.93	23,711	29,089	22.68
Rice	1,054,525	1,184,993	12.37	118,608	126,397	6.57	44,298	47,377	6.95	74,310	79,020	6.34
Rock	138,762	136,955	- 1.30	10,777	11,247	4.36	3,606	3,569	- 1.03	7,171	7,678	7.07
Roseau	958,654	1,016,079	5.99	119,122	129,443	8.66	42,608	47,265	10.93	76,514	82,178	7.40
St. Louis	4,969,971	6,049,425	21.72	655,595	711,959	8.60	321,995	353,770 *	9.87	333,600	358,189	7.37
Scott	935,859	1,006,930	7.59	105,000	111,253	5.96	39,797	41,734	4.87	65,203	69,519	6.62
Sherburne	387,406	381,814	- 1.44	37,836	35,756	- 5.50	12,149	11,829	- 2.63	25,687	23,927	- 6.85
Sibley	324,096	338,135	4.33	29,994	30,634	2.13	10,634	10,781	1.38	19,360	19,853	2.55
Stearns	2,470,258	2,829,693	14.55	225,489	252,855	12.14	71,244	80,808	13.42	154,245	172,047	11.54
Steele	631,557	746,034	18.13	57,182	69,783	22.04	22,107	27,533	24.54	35,075	42,250	20.46
Stevens	209,406	188,940	- 9.77	21,747	19,477	- 10.44	7,479	6,704	- 10.36	14,268	12,773	- 10.48
Swift	224,841	249,485	10.96	25,637	27,975	9.12	8,925	9,463	6.03	16,712	18,512	10.77
Todd	937,021	978,440	4.42	101,470	109,903	8.31	30,383	31,713	4.38	71,087	78,190	9.99
Traverse	140,052	157,315	12.33	12,382	14,746	19.09	3,734	4,649	24.50	8,648	10,097	16.76
Wabasha	926,242	1,019,722	10.09	100,628	111,202	10.51	28,455	30,182	6.07	72,173	81,020	12.26
Wadena	298,028	325,848	9.33	34,203	36,649	7.15	10,532	10,651	1.13	23,671	25,998	9.83
Waseca	502,843	543,517	8.08	50,170	52,775	5.19	20,326	20,979	3.21	29,844	31,796	6.54
Washington	2,064,209	2,319,808	12.38	220,247	253,373	15.04	83,709	100,484	20.04	136,538	152,889	11.98
Watowan	225,571	243,148	7.79	20,682	23,906	15.59	6,898	8,298	20.30	13,784	15,608	13.23
Wilkin	274,547	343,755	25.21	26,026	33,741	29.64	9,029	11,988	32.77	16,997	21,753	27.98
Winona	1,041,640	1,163,175	11.67	96,804	105,342	8.82	33,694	37,671	11.80	63,110	67,671	7.23
Wright	2,287,388	2,531,117	10.66	221,571	246,338	11.18	80,873	88,800	9.80	140,698	157,538	11.97
Yellow Medicine	242,776	265,922	9.53	21,378	23,967	12.11	7,349	8,763	19.24	14,029	15,204	8.38
STATEWIDE TOTALS	\$78,232,954	\$87,032,019	11.25%	\$8,058,989	\$8,947,580	11.03%	\$2,959,788	\$3,294,197	11.30%	\$5,099,201	\$5,653,384	10.87%

* Includes the following amounts of Taconite Credit

	1976	1977	Percent Change		1976	1977	Percent Change	STATE TOTAL	1976	1977	Percent Change
Aitkin	\$ 13,304	\$ 11,817	-11.18%	Itasca	\$114,695	\$125,003	8.99%	\$345,957	\$366,420	5.91%	
Cook	1,540	1,283	-16.69	Lake	11,087	11,074	- 1.17				
Crow Wing	12,356	11,192	- 9.42	St. Louis	192,975	206,051	6.78				

