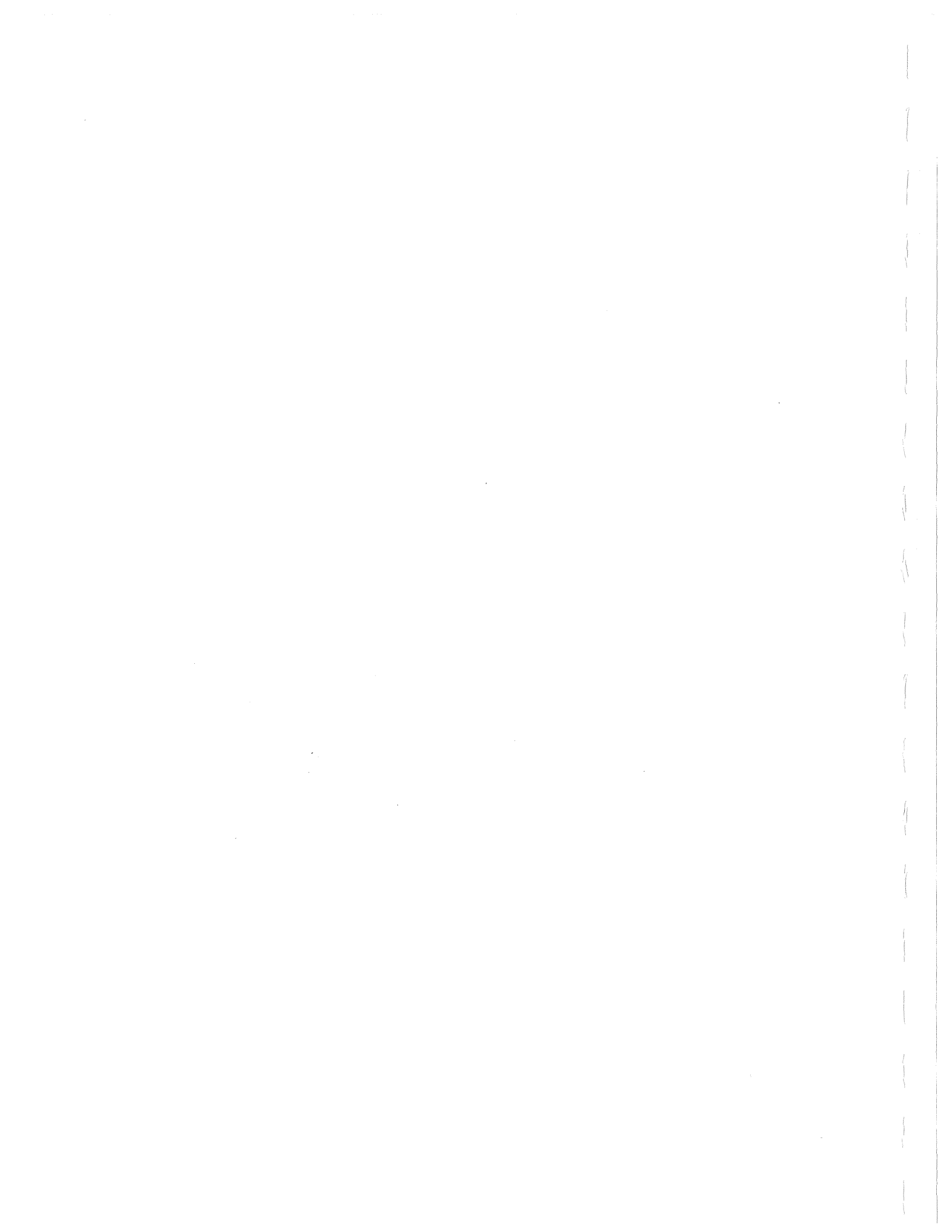


STATE OF MINNESOTA  
DEPARTMENT OF REVENUE

PROPERTY TAXES LEVIED IN MINNESOTA

1978 ASSESSMENTS  
TAXES PAYABLE IN 1979



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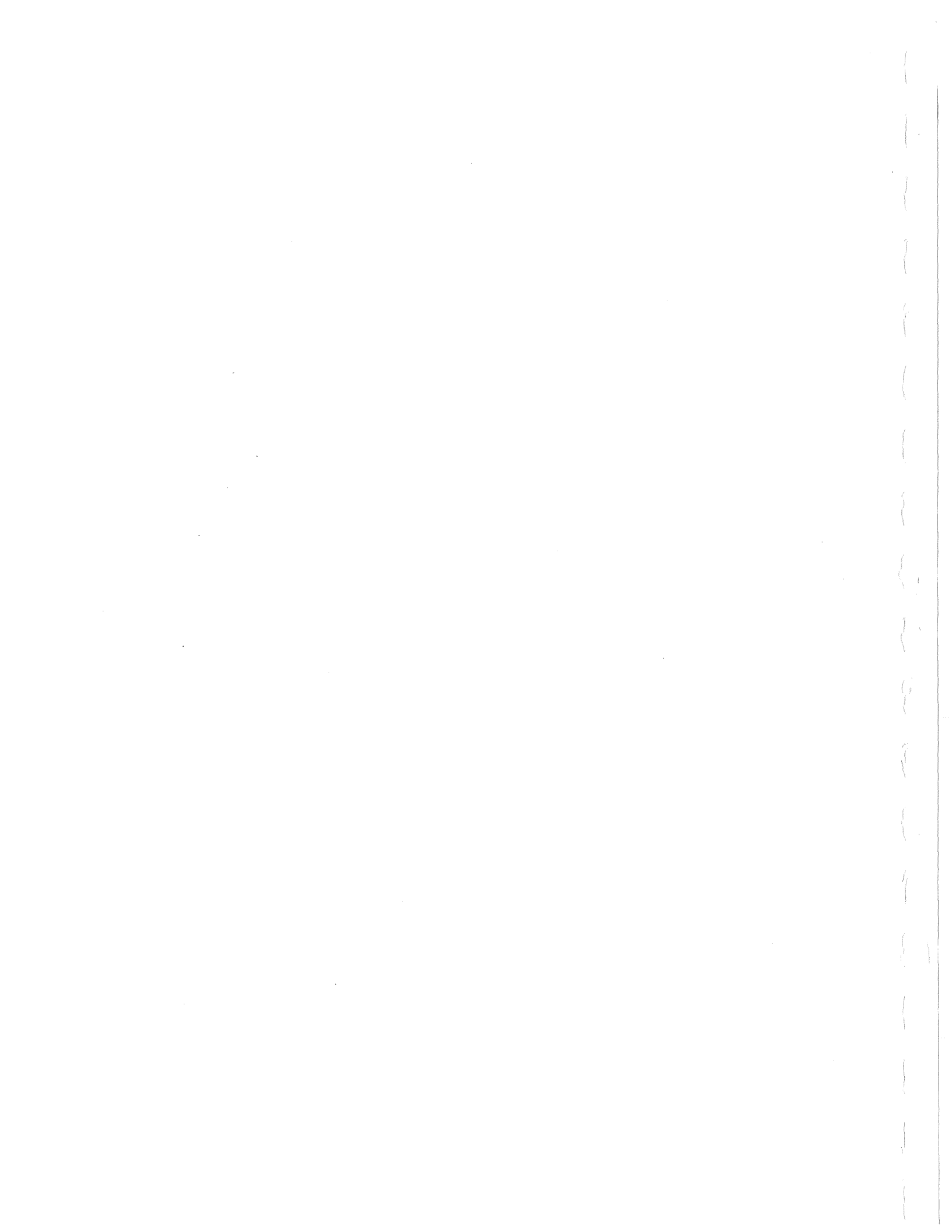


SECTION I

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 1979

The following narrative section is a general description of the Minnesota property tax system for taxes payable in 1979 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 16, 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 16, 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 1978 assessment, for determination of taxes payable in 1979. Mobile home property is classified for the 1978 assessment for taxes payable in 1978.

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	30%
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.	30%
	b. Non-commercial (example: cabin)	30%
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%
3a	Commercial seasonal recreational residential not used for more than 200 days per year which includes a portion used as a homestead by the owner.	16%
3b	Agricultural homestead	
	1st \$17,000 market value	16%
	Excess of market value over \$17,000	30%
3c	All other homestead**	
	1st \$17,000 market value	20%
	Excess of market value over \$17,000	33-1/3%
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	30%
	Excess of market value over \$28,000 all other	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% 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% 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. Structures only.	20%
None	Housing for elderly or for low and moderate income families financed by a direct loan or insured loan from the Farmer's Home Administration and is located in a munici- pality under 10,000 population. Structures only.	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 \$17,000 market value Excess of market value over \$17,000 Non-Homestead.	22% 36% 40%

PERSONAL PROPERTY

Class	Description	Percent of Market Value
3	Structures on leased public lands in rural areas.	30%
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)	30%
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 1979) 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 the 6% levy limitation. Basically, it 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



2. a. (Cont.)

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.

For a governmental subdivision, the 1979 payable 1980 levy limit base is to be adjusted by adding the increase in the 1979 payable 1980 levy for costs of refuse collection and street maintenance over the 1978 payable 1979 levy for these purposes.

Beginning with levy year 1979, a city or town whose levy limit base per capita is less than 85% 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 85% of the average for their particular county.

Furthermore, 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 6% levy limitation is in addition to specific charter, special law, and statutory levy limitations. If the 6% levy limitation is more restrictive than the specific limitations, the 6% levy limitation prevails. If the specific limitations are more restrictive than the 6% levy limitation, the specific limitations prevail.

All ad valorem tax levies are subject to the governmental subdivision's 6% levy limitation except for "special levies". The "special levies" authorized outside the 6% 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;

2. a. (Cont.)

(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 1978 payable 1979 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 6% 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.

Most districts, excluding districts with substantial taxable valuation per pupil unit and the three post-secondary school districts, have a basic maintenance levy limitation equal to 27 mills times the adjusted assessed valuation of the district for the preceding year less the maintenance attached machinery aid for the 1979-80 school year. Districts with substantial taxable valuation per pupil unit have their basic maintenance levy limitation limited such as not to give authority to levy an excess amount per pupil unit (in relation of the other districts). 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 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 \$1,182 for school year 1979-80, which relates to taxes payable in 1979.

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.

b. (Cont.)

Eighty-seven 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 3% 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 50% 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 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

5. (Cont.)

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 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 1979 all agricultural homestead property up to 160 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 160 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 1979, 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 160 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 1979, an additional 57.0% or 66.0% (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 \$345 or \$400, respectively, is extended to homesteads located in certain iron range areas. 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. Homestead mobile homes receive the same assessment ratios as homesteaded real estate, which for the 1978 assessment year were 22% of the first \$17,000 market value and 36% of the excess over \$17,000 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 1977 and 1978 valuations and resulting taxes associated with mobile homes are shown on Tables 35 and 36.

9. Tax Increment Financing:

The mechanism of tax increment financing provides a growing tax base to finance renewal of renovation projects. There are three

9. (Cont.)

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 46.

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



10. (Cont.)

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. 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. 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



TABLE 1

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

Payable Year	Assessed 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	Assessed 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
1979	8,160,825,682	7,314,829,348	446,415,872	15,922,070,902	102.27	1,628,312,735

\* 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) The homestead base values by payable year are as follows:

1970-1972	\$4,000
1973-1976	\$12,000
1977	\$13,000
1978	\$15,000
1979	\$17,000

(c) Taxes payable in 1973 were the first levies to come under the market value concept. Due to this change, the assessed 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
1979	1,580,927,494	47,385,241	1,628,312,735	102.268	254,088.892	41,634,224	1,332,589,619	75,703,241	1,408,292,860

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	73,691,460	-	230,418,543	-	-	230,418,543
1953	11,210,204	75,149,135	67,266,360	12,552,040	79,852,136	-	246,029,875	-	-	246,029,875
1954	15,900,345	76,141,584	74,532,805	13,055,500	88,821,273	-	268,451,507	-	-	268,451,507
1955	14,811,840	77,946,468	78,685,899	13,033,365	97,196,565	-	281,674,137	-	-	281,674,137
1956	15,027,012	84,772,948	83,019,143	12,967,746	108,175,620	-	303,962,469	-	-	303,962,469
1957	15,552,697	87,606,226	92,176,076	12,661,345	124,733,408	-	332,729,752	-	-	332,729,752
1958	19,955,842	97,973,630	101,080,861	12,549,949	140,597,754	-	372,158,036	-	-	372,158,036
1959	19,965,700	106,631,402	107,921,966	12,710,749	155,829,230	-	403,059,047	-	-	403,059,047
1960	23,878,094	112,975,068	111,179,187	12,482,086	177,222,607	-	437,737,042	-	-	437,737,042
1961	22,937,982	119,184,056	118,305,938	12,367,041	196,697,769	-	469,492,786	-	-	469,492,786
1962	24,801,597	130,230,248	128,233,198	12,979,710	212,672,714	-	508,917,467	-	-	508,917,467
1963	29,754,399	137,229,288	135,043,261	13,911,916	229,990,607	-	545,929,471	-	-	545,929,471
1964	29,879,360	151,694,758	134,555,247	14,013,174	245,289,177	-	575,431,716	-	-	575,431,716
1965	27,820,383	161,255,316	141,162,146	13,780,233	267,433,606	-	611,451,684	-	-	611,451,684
1966	38,322,818	160,194,890	147,258,860	13,902,385	286,692,776	-	646,371,729	-	-	646,371,729
1967	36,481,201	163,455,598	154,136,297	14,939,268	316,122,805	-	685,135,169	-	-	685,135,169
1968	-	167,588,552	159,827,530	13,649,765	322,744,876	4,397,216	668,207,939	78,768,510	-	589,439,429
1969	-	191,869,859	177,014,464	13,164,187	412,368,058	4,782,170	799,198,739	95,304,787	-	703,893,952
1970	-	207,861,416	195,278,139	14,616,659	489,309,155	5,339,118	912,404,487	108,054,831	-	804,349,656
1971	-	241,175,930	227,210,819	15,495,795	595,312,009	5,968,779	1,085,163,332	127,596,363	-	957,566,969
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
1979	-	438,513,020	347,977,849	28,503,861	817,858,349	41,639,698	1,704,015,976	254,088,892	41,634,224	1,408,292,860

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
1979	-	433,052,934	279,439,244	27,349,255	817,858,348	41,089,755	1,628,312,735	254,088,892	41,634,224	1,332,589,619

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	1979.....	\$11,748,570

\*\*\* Includes Seven County Metropolitan Contribution Levy in:

1975.....	\$16,672,517	1976.....	\$20,986,439	1977.....	\$19,518,464	1978.....	\$23,075,548	1979.....	\$29,523,199
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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 - 1979

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
1979	4,393,791	983,101	1,101,941	-	3,482,417	1,783,945

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
1979	1,581,182	749,975	49,767	7,418,285	16,687,385	2,857,859	41,089,648

\* See explanation of tax increment financing on page 15.

TABLE 6

SPECIAL ASSESSMENTS ON REAL PROPERTY\*  
TAXES PAYABLE 1961 - 1979

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
1979	5,460,078	68,538,605	1,154,616	-	549,935	75,703,234

\* 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 - 1979

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
1979	11,291,851,033	13,706,476	949,587,147	12,255,144,656	26,260,897,915	2,367,157,774	447,738,678	86,487,145
<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
1979	3,120,877,146	2,741,306	284,876,275	3,408,494,727	7,097,696,970	876,899,424	192,527,641	20,055,274

Taxes Payable	Non-Agricultural (Continued)					Total Real Property	Total Personal Property	Total Real & Personal Property
	Commercial Land & Bldgs.	Industrial Land & Bldgs.	Public Utility	Other*	Total Non-Agricultural			
<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
1979	5,241,287,545	2,231,508,189	1,754,169,998	89,998,852	38,479,246,096	50,734,390,752	1,052,941,093	51,787,331,845
<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
1979	2,253,753,649	959,548,524	624,365,083	43,735,500	12,068,583,065	15,477,077,792	444,909,746	15,921,987,538

\*

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		
1979	89,998,852			43,736,500		

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

TAXES PAYABLE 1974 - 1979

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
1979=	260,904,836	249,695	26,945,322	288,099,853	760,814,802	97,548,136	19,887,463	1,890,775

<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
1979	191,476,359	222,280	24,097,121	215,795,760	537,395,778	97,548,136	19,887,463	1,890,775

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Taxes Payable	Non-Agricultural (Cont.)				Total Non-Agricultural	Total Real Property	Total Personal Property	Total Real & Personal Property
	Commercial Land & Bldg.	Industrial Land & Bldg.	Public Utility	Other *				
<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
1979	248,624,109	105,984,112	53,602,835	4,475,409	1,292,827,641	1,580,927,494	47,385,241	1,628,312,735

<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
1979	248,625,109	105,984,112	53,602,835	4,475,409	1,069,408,617	1,285,204,377	47,385,241	1,332,589,619

* 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 8

TABLE 9

GENERAL AND DEBT LEVY BY GOVERNMENTAL UNIT  
TAXES PAYABLE 1972 - 1979

Taxes Payable	County		City		Township	
	Debt	Non-Debt	Debt	Non-Debt	Debt	Non-Debt
1972	\$ 6,320,258	\$239,605,081	\$36,945,287	\$141,693,988	\$ 364,628	\$ 13,243,713
1973	8,581,945	244,664,934	40,047,986	136,530,024	164,059	14,719,744
1974	8,845,397	271,221,873	44,734,398	150,596,428	227,783	15,461,723
1975	9,786,771	310,544,796	51,799,035	172,050,588	218,569	16,453,390
1976	12,128,150	323,519,012	56,307,034	177,493,352	201,374	18,615,164
1977	12,532,904	362,418,003	63,693,893	199,304,402	349,265	21,558,148
1978	11,220,904	391,703,020	68,744,643	205,164,919	376,378	23,949,505
1979	11,356,898	421,696,038	70,731,568	208,707,143	418,152	26,931,099

Taxes Payable	School District		Special Taxing District		Total Debt		Total
	Debt	Non-Debt	Debt	Non-Debt	Debt	Non-Debt	
1972	\$101,660,794	\$395,042,845	\$ 7,589,427	\$14,907,962	\$152,880,394	\$ 804,493,589	\$ 957,373,983
1973	106,746,145	414,950,546	5,125,387	11,129,995	160,665,522	821,995,243	982,660,765
1974	114,956,480	453,600,979	6,002,351	15,837,792	174,766,409	906,718,795	1,081,485,204
1975	120,457,845	511,262,020	11,303,320	25,951,703	193,565,540	1,036,262,497	1,229,828,037*
1976	118,931,545	538,123,815	10,059,502	20,955,079	197,627,605	1,078,706,422	1,276,334,027*
1977	127,307,265	629,719,160	12,230,354	23,813,983	216,113,681	1,236,813,696	1,452,927,377*
1978	128,346,534	649,606,091	10,970,219	25,538,843	219,658,678	1,295,962,378	1,515,621,056*
1979	125,959,508	691,896,755	13,466,583	27,623,065	221,932,709	1,376,854,100	1,598,786,809*

\* Does not include fiscal disparities contribution levy.

TABLE 10

HOMESTEAD, TACONITE HOMESTEAD AND AGRICULTURAL CREDITS

TAXES PAYABLE 1972 - 1979

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

	Homestead Credit			Number of Homesteads						
	Total Credit Amount	Amounts		Agricultural Homesteads			Non-Agricultural Homesteads			Total
		Agricultural Amount	Non-Agricultural Amount	Up To \$175	\$175 - 325	\$325 Maximum	Up To \$175	\$175 - 325	\$325 Maximum	
1975	\$203,060,500	\$25,546,894	\$177,513,606	71,407	35,253	35,446	256,256	226,093	293,918	915,373
1976	210,991,252	26,035,683	184,955,569	79,285	36,038	34,035	258,538	216,909	329,334	954,139
1977	225,495,743	27,928,147	197,567,596	69,880	34,283	44,561	241,545	191,450	390,580	972,299
1978	234,439,049	28,231,937	206,207,112	70,841	32,780	47,202	237,662	186,307	424,323	999,115
1979	242,340,322	29,823,325	212,516,997	56,464	26,850	58,821	242,537	195,736	435,710	1,012,118

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
1979	11,748,570	61,090

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
1979	NA	19,009,685	NA	22,624,539	41,634,224

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

NA Not applicable

TABLE 11

## FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION VALUES AND TAX AMOUNTS

TAXES PAYABLE 1975 - 1979

CONTRIBUTION VALUE

Taxes Payable	ANOKA	CARVER	DAKOTA	HENNEPIN	RAMSEY	SCOTT	WASHINGTON	TOTAL
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
1979	29,010,983	4,157,179	37,271,499	121,570,166	44,546,394	11,376,598	10,215,477	258,148,296

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
1979	32,486,548	4,581,157	23,558,630	112,288,021	63,869,022	5,072,376	16,291,212	258,146,966

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
1979	3,317,841	475,457	4,262,555	13,903,372	5,094,576	1,301,105	1,168,293	29,523,199

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
1979	3,223,416	533,412	2,371,349	12,930,845	8,059,234	640,179	1,764,801	29,523,236

TABLE 12

MOBILE HOME MARKET AND ASSESSED VALUES, GROSS TAXES LEVIED,  
HOMESTEAD CREDIT AND NUMBER OF ASSESSMENTS AND HOMESTEADS FOR  
TAXES PAYABLE 1973 - 1978

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
1978	69,394	361,762,225	68,771,972	19,960,282	88,732,254

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	\$1,395,956	\$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
1978	2,514,749	1,252,583	281,190	5,084,341	106,312	9,239,175	51,510	3,435,889	5,803,286

\* Homestead Credit includes the following Taconite Credit:

1973 - \$ 56,493	1976 - \$345,957
1974 - \$ 73,844	1977 - \$366,420
1975 - \$101,057	1978 - \$354,102



TABLE 13

POWER COMPANY POWER LINE LEVIES  
PAYABLE YEARS 1960 - 1979

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	6,402,774	112,066
1977	7,434,840	126,298
1978	9,462,371	136,304
1979	9,839,253	145,179

TABLE 14

TAX INCREMENT FINANCING DISTRICTS  
INCREMENT VALUES AND TAXES  
TAXES PAYABLE 1974 - 1979

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
1979	57	5,779,512,957	62,286,066	1.078%	7,418,288

TABLE 15 PART A

COMPARISON BY COUNTY OF PAYABLE 1978 AND 1979 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		
	1978	1979	Per Cent Change	1978	1979	Per Cent Change	1978	1979	Per Cent Change
Aitkin	\$ 1,136,180	\$ 1,337,619	17.73%	\$ 148,929	\$ 128,989	- 13.39%	\$ 262,520	\$ 311,519	18.66%
Anoka	14,205,684	15,237,519	7.26	9,154,533	9,894,055	8.08	185,332	211,494	14.12
Becker	1,916,708	2,222,294	15.94	429,955	410,218	- 4.59	344,454	371,416	7.83
Beltrami	1,934,768	2,105,931	8.85	548,121	559,314	2.04	170,588	211,369	23.91
Benton	1,328,349	1,613,864	21.49	973,782	1,070,946	9.98	130,316	130,656	.26
Big Stone	918,433	941,016	2.46	516,069	619,561	20.05	82,803	114,618	38.42
Blue Earth	4,945,283	5,377,354	8.74	4,380,582	4,447,272	1.52	340,705	378,703	11.15
Brown	2,428,559	2,428,796	.01	1,501,219	1,595,279	6.27	181,247	210,030	15.88
Carlton	3,024,702	2,935,867	- 2.94	1,166,740	1,236,803	6.01	286,440	285,765	-.24
Carver	3,638,433	3,752,080	3.12	1,364,688	1,551,129	13.66	207,768	211,888	1.98
Cass	2,447,030	2,624,827	7.27	353,134	344,144	- 2.55	378,623	387,751	2.41
Chippewa	1,760,096	1,861,779	5.78	733,658	743,688	1.37	288,681	315,080	9.41
Chisago	2,043,628	2,187,813	7.06	633,899	707,119	11.55	334,556	344,615	3.01
Clay	2,815,456	2,825,590	.36	2,077,601	2,180,394	4.95	280,672	331,990	18.28
Clearwater	817,100	773,753	- 5.31	112,128	112,916	.70	90,994	93,569	2.83
Cook	676,304	793,845	17.38	56,604	55,499	- 1.95	8,303	10,000	20.44
Cottonwood	1,518,829	1,606,547	5.78	707,146	762,567	7.84	242,658	272,754	12.40
Crow Wing	3,344,876	3,551,941	6.19	1,289,181	1,276,451	- .99	548,269	587,382	7.13
Dakota	13,141,702	14,629,702	11.32	12,175,782	13,441,217	10.39	206,269	222,941	8.08
Dodge	1,230,654	1,359,259	10.45	590,401	659,519	11.71	263,161	291,377	10.72
Douglas	1,848,808	2,095,789	13.36	824,031	949,817	15.26	490,997	545,011	11.00
Faribault	1,936,013	2,125,362	9.78	968,719	1,003,182	3.56	371,640	384,397	3.43
Fillmore	1,522,354	1,525,201	.19	939,286	1,000,043	6.47	531,294	592,805	11.58
Freeborn	3,327,971	3,616,097	8.66	1,744,242	1,800,655	3.23	303,507	301,390	-.70
Goodhue	2,926,427	3,204,249	9.49	3,667,771	3,793,052	3.42	772,213	849,928	10.06
Grant	787,500	833,309	5.82	260,505	265,187	1.80	111,615	149,488	33.93
Hennepin	128,526,272	136,402,611	6.13	111,808,454	108,636,961	- 2.84	68,377	72,275	5.70
Houston	1,206,196	1,282,386	6.32	486,842	433,996	- 10.85	298,122	339,100	13.75
Hubbard	1,353,760	1,368,235	1.07	96,427	77,259	- 19.88	107,287	161,767	50.78
Isanti	1,815,959	2,152,041	18.51	287,636	241,988	- 15.87	160,298	174,148	8.64

TABLE 15 PART A

COMPARISON BY COUNTY OF PAYABLE 1978 AND 1979 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		
	1978	1979	Per Cent Change	1978	1979	Per Cent Change	1978	1979	Per Cent Change
Itasca	\$ 5,837,241	\$ 5,914,102	1.32%	\$ 2,014,075	\$ 2,362,305	17.29%	\$ 987,601	\$ 885,893	- 10.30%
Jackson	1,509,512	1,690,702	12.00	526,616	747,929	42.03	308,436	325,553	5.55
Kanabec	1,062,022	1,124,760	5.91	182,016	198,802	9.22	73,560	60,369	- 17.93
Kandiyohi	3,084,569	3,391,257	9.94	1,158,123	1,382,825	19.40	361,819	421,041	16.37
Kittson	861,895	919,213	6.65	284,458	336,206	18.19	166,380	206,921	24.37
Koochiching	1,560,510	1,856,126	18.94	948,186	944,598	- .38	-0-	-0-	-- --
Lac Qui Parle	779,082	854,831	9.72	379,843	421,188	10.88	199,123	245,362	23.22
Lake	1,271,970	1,356,175	6.62	467,628	473,468	1.25	187,183	196,213	4.82
Lake/Woods	433,506	512,263	18.17	42,129	49,982	18.64	73,929	79,000	6.86
Le Sueur	2,289,756	2,411,464	5.32	927,717	992,836	7.02	159,269	169,267	6.28
Lincoln	709,258	765,648	7.95	233,411	254,907	9.21	144,399	170,316	17.95
Lyon	1,774,308	1,823,162	2.75	1,184,162	1,280,966	8.17	169,433	196,700	16.09
McLeod	2,321,670	2,673,242	15.14	1,518,631	1,587,517	4.54	182,720	225,038	23.16
Mahnomen	633,291	661,857	4.51	71,515	76,216	6.57	88,894	109,345	23.01
Marshall	1,014,706	1,126,726	11.04	253,954	243,534	- 4.10	271,061	303,275	11.88
Martin	2,271,247	2,164,530	- 4.70	1,448,401	1,527,699	5.47	277,075	293,474	5.92
Meeker	1,594,479	1,707,710	7.10	677,894	617,843	- 8.86	415,820	556,603	33.86
Mille Lacs	1,160,740	1,711,176	47.42	362,244	392,994	8.49	137,070	134,333	- 2.00
Morrison	2,199,575	2,372,683	7.87	530,109	521,579	- 1.61	349,878	421,408	20.44
Mower	3,490,652	4,012,623	14.95	2,884,710	3,076,500	6.65	386,310	428,329	10.88
Murray	1,171,169	1,276,420	8.99	359,278	382,673	6.51	252,742	277,909	9.96
Nicollet	1,732,450	2,054,657	18.60	1,050,320	1,140,079	8.55	179,175	197,120	10.02
Nobles	2,360,959	2,615,922	10.80	1,232,222	1,247,531	1.24	257,353	283,842	10.29
Norman	1,198,721	1,251,168	4.38	289,177	325,453	12.54	130,593	164,678	26.10
Olsted	7,498,034	7,853,995	4.75	5,880,962	6,340,162	7.81	593,415	624,459	5.23
Otter Tail	3,339,244	3,436,519	2.91	1,822,883	1,806,212	- .91	846,977	1,059,040	25.04
Pennington	946,492	1,010,539	6.77	569,520	570,470	.17	87,439	93,736	7.20
Pine	1,805,149	2,235,322	23.83	303,958	330,128	8.61	211,438	217,288	2.77
Pipestone	1,107,387	1,281,495	15.72	379,926	418,871	10.25	129,597	149,117	15.06
Polk	2,660,365	2,981,261	12.06	1,684,651	1,700,432	.94	566,384	678,721	19.83

TABLE 15 PART A

COMPARISON BY COUNTY OF PAYABLE 1978 AND 1979 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		
	1978	1979	Per Cent Change	1978	1979	Per Cent Change	1978	1979	Per Cent Change
Pope	\$ 758,168	\$ 945,292	24.68%	\$ 381,988	\$ 314,310	- 17.72%	\$ 177,527	\$ 210,991	18.85%
Ramsey	52,844,781	54,947,257	3.98	40,319,473	42,836,476	6.24	119,137	147,410	23.73
Red Lake	509,574	606,695	19.06	195,246	219,899	-12.63	66,829	86,393	29.27
Redwood	1,789,977	2,067,006	15.48	756,595	781,919	3.35	290,373	336,947	16.04
Renville	1,573,244	1,704,782	8.36	626,276	715,706	14.28	305,948	326,080	6.58
Rice	3,342,606	3,619,533	8.28	2,168,202	2,277,322	5.03	309,578	328,551	6.13
Rock	993,662	1,093,063	10.00	379,564	376,743	- .74	167,159	189,328	13.26
Roseau	660,016	720,051	9.10	126,750	134,248	5.92	156,558	179,337	14.55
St. Louis	25,007,799	28,161,911	12.61	14,218,065	13,953,213	- 1.86	1,114,214	1,402,545	25.88
Scott	5,590,283	6,241,569	11.65	2,186,493	2,199,865	.61	118,187	124,439	5.29
Sherburne	3,231,516	3,555,832	10.04	784,555	1,154,260	47.12	260,727	285,560	9.52
Sibley	1,440,549	1,597,020	10.86	508,029	565,914	11.39	265,543	280,052	5.46
Stearns	4,672,036	4,813,191	3.02	4,615,303	4,793,595	3.86	1,063,892	1,249,141	17.41
Steele	2,329,464	2,530,697	8.64	1,321,340	1,370,577	3.73	205,012	206,895	.92
Stevens	1,072,655	1,164,978	8.61	503,633	576,121	14.39	105,923	134,499	26.98
Swift	1,300,997	1,378,688	5.97	476,501	498,221	4.56	217,974	224,432	2.96
Todd	1,345,072	1,595,332	18.61	603,868	577,285	- 4.40	292,083	338,563	15.91
Traverse	628,444	699,673	11.33	223,531	270,256	20.90	88,110	116,107	31.78
Wabasha	1,414,969	1,464,541	3.50	761,990	783,300	2.80	251,754	277,261	10.13
Wadena	923,217	1,007,617	9.14	210,536	250,269	18.87	45,427	53,769	18.36
Waseca	1,870,700	1,902,042	1.68	828,176	825,867	- .28	172,506	178,759	3.62
Washington	9,032,807	10,049,314	11.25	6,293,166	6,427,269	2.13	499,008	531,729	6.56
Watsonwan	1,420,521	1,560,668	9.87	501,329	456,358	- 8.97	152,458	161,316	5.81
Wilkin	1,021,663	1,158,953	13.44	331,705	325,536	- 1.86	97,304	124,517	27.97
Winona	2,674,608	2,763,116	3.31	2,765,707	2,793,895	1.02	437,278	526,861	20.49
Wright	3,972,433	4,340,807	9.27	1,649,018	1,622,434	- 1.61	856,190	1,007,677	17.69
Yellow Medicine	1,298,169	1,543,083	18.87	505,739	587,266	16.12	244,402	280,516	14.78
Statewide Total	\$402,923,924	\$433,052,935	7.48%	\$273,909,562	\$279,439,249	2.02%	\$24,325,883	\$27,349,251	12.43%

TABLE 15 PART B

COMPARISON BY COUNTY OF PAYABLE 1978 AND 1979 TAXES LEVIED BY GOVERNMENTAL SUBDIVISION,  
HOMESTEAD TAX CREDIT, AGRICULTURAL TAX CREDIT, NET TAX PAYABLE, TOTAL ASSESSED VALUE AND AVERAGE MILL RATES

County	School District			Taxes Levied Special District***			Total* ***		
	1978	1979	Per Cent Change	1978	1979	Per Cent Change	1978	1979	Per Cent Change
Aitkin	\$ 2,397,898	\$ 2,703,329	12.74%	\$ 6,588	\$ 7,612	15.54%	\$ 3,952,114	\$ 4,489,067	13.59%
Anoka*	33,272,000	32,573,225	- 2.10	1,566,461	1,679,408	7.21	61,034,671	62,913,542	3.08
Becker	4,305,096	4,861,584	12.93	39,805	42,677	7.21	7,036,019	7,908,189	12.40
Beltrami	2,676,222	3,209,818	19.94	9,632	10,654	10.61	5,339,330	6,097,086	14.19
Benton***	3,322,405	3,582,327	7.82	128,937	132,552	2.80	5,883,789	6,530,345	10.99
Big Stone	1,351,283	1,412,662	4.54	12,626	12,828	1.60	2,881,214	3,100,684	7.62
Blue Earth***	10,207,746	11,218,861	9.91	403,193	491,979	22.02	20,277,509	21,914,169	8.07
Brown	5,252,417	5,704,692	8.61	31,080	28,695	- 7.67	9,394,522	9,967,493	6.10
Carlton	4,862,698	4,942,466	1.64	75,103	92,716	23.45	9,415,683	9,493,618	.83
Carver*	7,150,960	7,434,321	3.96	208,605	268,233	28.58	12,972,038	13,693,108	5.56
Cass	3,532,540	3,794,106	7.40	7,544	11,108	47.24	6,718,871	7,161,936	6.59
Chippewa	2,975,107	3,460,349	16.31	8,692	9,624	10.72	5,766,235	6,390,520	10.83
Chisago	4,094,100	4,247,776	3.75	42,516	40,895	- 3.81	7,148,700	7,528,219	5.31
Clay***	8,079,158	9,387,559	16.19	296,136	336,447	13.61	13,549,023	15,061,980	11.17
Clearwater	1,503,303	1,471,749	- 2.10	60,945	63,806	4.69	2,584,471	2,515,793	- 2.66
Cook	638,811	701,900	9.88	2,795	3,306	18.28	1,382,817	1,564,550	13.14
Cottonwood***	3,828,899	4,593,800	19.98	16,183	23,515	45.30	6,313,716	7,259,183	14.97
Crow Wing	6,662,336	7,080,373	6.27	65,978	24,747	- 62.49	11,910,640	12,520,894	5.12
Dakota* ***	40,599,909	43,467,069	7.06	2,324,888	2,551,243	9.74	71,971,471	78,574,727	9.17
Dodge	2,971,741	3,661,589	23.21	4,550	4,844	6.48	5,060,506	5,976,588	18.10
Douglas	4,017,990	4,599,688	14.48	23,605	25,114	6.39	7,205,431	8,215,418	14.02
Faribault***	4,916,746	5,624,459	14.39	149,708	148,055	- 1.10	8,342,826	9,285,455	11.30
Fillmore	4,035,008	4,842,787	20.02	6,132	6,260	2.07	7,034,073	7,967,096	13.26
Freeborn***	7,018,779	8,335,853	18.76	13,753	16,471	19.77	12,408,252	14,070,466	13.40
Goodhue***	10,785,270	11,182,788	3.69	105,563	125,261	18.66	18,257,244	19,155,278	4.92
Grant	1,533,594	1,699,074	10.79	25,354	27,124	6.98	2,718,569	2,974,183	9.40
Hennepin* ***	215,117,587	217,603,773	1.16	19,199,207	21,649,611	12.76	485,390,813	498,268,602	2.65
Houston	2,256,374	2,645,015	17.22	4,040	3,807	- 5.76	4,251,573	4,704,303	10.65
Hubbard	2,337,343	2,470,708	5.71	5,865	6,430	9.64	3,900,683	4,084,400	4.71
Isanti	3,744,634	3,860,443	3.09	-0-	-0-	-- --	6,008,527	6,428,620	6.99

TABLE 15 PART B

COMPARISON BY COUNTY OF PAYABLE 1978 AND 1979 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* ***		
	1978	1979	Per Cent Change	1978	1979	Per Cent Change	1978	1979	Per Cent Change
Itasca	\$ 6,794,819	\$ 7,311,311	7.60%	\$ 78,196	\$ 71,017	- 9.18%	\$ 15,711,932	\$ 16,544,629	5.30%
Jackson	4,144,429	4,817,080	16.23	27,105	25,151	- 7.21	6,516,097	7,606,416	16.73
Kanabec	1,636,920	1,710,490	4.49	-0-	-0-	-- --	2,954,518	3,094,420	4.74
Kandiyohi***	5,761,980	6,349,307	10.19	17,461	29,690	70.03	10,383,952	11,574,119	11.46
Kittson	2,136,385	2,478,549	16.02	50,908	56,657	11.29	3,500,026	3,997,546	14.21
Koochiching	2,395,605	2,536,747	5.89	6,185	6,359	2.82	4,910,484	5,343,830	8.82
Lac Qui Parle***	2,783,675	3,184,871	14.41	29,540	46,444	57.22	4,171,263	4,752,696	13.94
Lake	752,782	1,095,937	45.58	4,402	4,705	6.87	2,683,966	3,126,497	16.49
Lake/Woods	488,336	562,532	15.19	1,138	1,257	10.45	1,039,037	1,205,033	15.98
LeSueur***	4,190,889	4,616,959	10.17	37,641	40,262	6.97	7,605,271	8,230,789	8.22
Lincoln	1,533,476	1,749,819	14.11	18,884	19,575	3.66	2,639,429	2,960,265	12.16
Lyon***	4,319,970	4,804,193	11.21	85,062	88,789	4.38	7,532,935	8,193,809	8.77
McLeod***	5,011,151	5,639,559	12.54	49,959	46,134	- 7.66	9,084,130	10,171,490	11.97
Mahnomen	757,265	773,620	2.16	42,186	46,818	10.98	1,593,151	1,667,857	4.69
Marshall	3,301,044	3,729,209	12.97	114,381	119,184	4.20	4,955,146	5,521,928	11.44
Martin	6,874,328	7,886,396	14.72	19,299	20,880	8.19	10,890,349	11,892,978	9.21
Meeker	3,494,833	3,911,735	11.93	14,567	12,968	- 10.97	6,197,593	6,806,860	9.83
Mille Lacs	2,799,182	2,934,054	4.82	-0-	-0-	-- --	4,459,236	5,172,556	16.00
Morrison	4,213,484	4,422,034	4.95	9,219	8,342	- 9.51	7,302,265	7,746,046	6.08
Mower***	7,383,863	7,946,927	7.63	15,019	36,308	141.75	14,160,554	15,500,686	9.46
Murray	3,017,692	3,471,370	15.03	9,561	8,847	- 7.46	4,810,442	5,417,219	12.61
Nicollet***	4,733,454	5,199,446	9.84	25,267	27,120	7.33	7,720,667	8,618,423	11.63
Nobles***	4,547,543	5,178,210	13.87	14,764	13,880	- 5.98	8,412,840	9,339,385	11.01
Norman	2,565,268	2,780,929	8.41	130,529	151,943	16.41	4,314,288	4,674,170	8.34
Olsted	20,093,493	21,206,441	5.54	29,217	28,549	- 2.29	34,095,121	36,053,606	5.74
Otter Tail***	7,606,424	8,431,638	10.85	160,677	127,515	- 20.64	13,776,206	14,860,925	7.87
Pennington	2,281,318	2,544,505	11.54	88,008	99,488	13.04	3,972,777	4,318,738	8.71
Pine	2,455,109	2,779,145	13.20	19,538	16,187	- 17.15	4,795,192	5,578,070	16.33
Pipestone***	2,016,600	2,220,924	10.13	16,815	20,491	21.86	3,650,324	4,090,898	12.07
Polk***	7,670,624	8,519,443	11.07	352,782	437,902	24.13	12,934,806	14,317,759	10.69

TABLE 15 PART B

COMPARISON BY COUNTY OF PAYABLE 1978 AND 1979 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 * ***		
	1978	1979	Per Cent Change	1978	1979	Per Cent Change	1978	1979	Per Cent Change
Pope	\$ 2,121,306	\$ 2,224,984	4.89%	\$ 103,388	\$ 130,996	26.70%	\$ 3,542,376	\$ 3,826,574	8.02%
Ramsey* ***	91,375,727	90,354,275	- 1.12	6,500,744	7,362,036	13.25	194,862,573	200,742,030	3.02
Red Lake***	851,214	879,085	3.27	55,491	68,833	24.04	1,678,355	1,860,905	10.88
Redwood***	4,721,910	5,399,308	14.35	15,713	15,212	- 3.19	7,574,568	8,600,392	13.54
Renville	5,729,604	6,261,565	9.28	32,700	26,336	- 19.46	8,267,772	9,034,468	9.27
Rice***	6,915,612	7,667,851	10.88	274,287	200,310	- 26.97	13,010,287	14,093,567	8.33
Rock***	2,583,837	2,987,096	15.61	20,463	30,483	48.97	4,144,685	4,676,713	12.84
Roseau	1,685,001	1,954,362	15.99	97,743	104,149	6.55	2,726,068	3,092,147	13.43
St. Louis***	24,606,519	25,622,517	4.13	836,212	1,283,915	53.54	65,782,809	70,424,101	7.06
Scott*	8,542,070	9,063,539	6.10	371,889	423,969	14.00	17,986,112	19,354,485	7.61
Sherburne	6,380,351	6,662,317	4.42	57,865	43,634	- 24.59	10,715,014	11,701,603	9.21
Sibley	3,369,109	3,924,518	16.49	18,892	20,032	6.03	5,602,122	6,387,535	14.02
Stearns***	15,676,359	16,213,848	3.43	318,192	264,804	- 16.78	26,345,781	27,334,580	3.75
Steele	5,335,839	5,947,624	11.47	9,407	9,462	.58	9,201,063	10,065,255	9.39
Stevens***	2,168,786	2,340,316	7.91	935	3,650	290.26	3,851,932	4,219,564	9.54
Swift***	2,310,339	2,615,151	13.19	89,680	127,317	41.97	4,395,491	4,843,809	10.20
Todd	2,856,892	3,084,033	7.95	6,053	6,317	4.36	5,103,968	5,601,530	9.75
Traverse	1,541,766	1,730,773	12.26	988	1,006	1.77	2,482,839	2,817,815	13.49
Wabasha	3,370,511	3,804,032	12.86	5,589	6,388	14.30	5,804,813	6,335,523	9.14
Wadena	1,456,118	1,595,419	9.57	4,049	4,356	7.58	2,639,347	2,911,429	10.31
Waseca***	3,679,400	4,118,877	11.94	21,519	29,585	37.48	6,572,301	7,055,130	7.35
Washington*	22,618,515	22,889,983	1.20	1,017,399	1,097,540	7.88	40,410,462	42,164,128	4.34
Watsonwan***	3,111,612	3,523,458	13.24	14,064	14,881	5.80	5,199,985	5,716,681	9.94
Wilkin***	2,096,640	2,607,206	24.35	17,624	21,313	20.93	3,564,936	4,237,525	18.87
Winona***	6,180,768	6,671,807	7.94	13,932	109,547	686.30	12,072,293	12,865,226	6.57
Wright	10,222,582	10,856,485	6.20	200,359	123,750	- 38.24	16,900,581	17,951,153	6.22
Yellow Medicine* ***	3,234,401	3,690,399	14.10	90,094	102,448	13.71	5,372,804	6,203,713	15.47
Statewide Total	\$777,952,683	\$817,858,350	5.13%	\$36,509,065	\$41,089,753	12.55%	\$1,538,696,664	\$1,628,312,737	5.82%

TABLE 15 PART C

COMPARISON BY COUNTY OF PAYABLE 1978 AND 1979 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 ***		
	1978	1979	Per Cent Change	1978	1979	Per Cent Change	1978	1979	Per Cent Change
Aitkin**	\$ 796,942	\$ 928,760	16.54%	\$ 262,829	\$ 309,955	17.93%	\$ 2,892,343	\$ 3,250,352	12.38%
Anoka	12,271,201	12,823,424	4.50	208,296	221,013	6.11	48,555,174	49,869,104	2.71
Becker	1,181,580	1,296,561	9.73	321,401	371,953	15.73	5,533,037	6,239,675	12.77
Beltrami	927,408	1,040,896	12.24	117,837	143,770	22.01	4,294,085	4,912,419	14.40
Benton	1,139,588	1,274,416	11.83	190,540	216,423	13.58	4,553,661	5,039,506	10.67
Big Stone	396,775	423,736	6.80	191,360	230,500	20.45	2,293,080	2,446,448	6.69
Blue Earth	2,625,948	2,703,338	2.95	866,982	1,016,612	17.26	16,784,580	18,194,219	8.40
Brown	1,661,629	1,679,253	1.06	636,198	762,690	19.88	7,096,696	7,525,550	6.04
Carlton	1,513,184	1,496,318	- 1.11	103,452	104,318	.84	7,799,047	7,892,982	1.20
Carver	2,261,828	2,366,308	4.62	428,661	487,185	13.65	10,281,548	10,839,615	5.43
Cass	925,426	992,975	7.30	290,117	336,588	16.02	5,503,328	5,832,373	5.98
Chippewa	838,078	849,306	1.34	395,648	497,765	25.81	4,532,510	5,043,449	11.27
Chisago	1,499,972	1,553,051	3.54	292,493	321,492	9.91	5,356,234	5,653,676	5.55
Clay	2,425,480	2,532,175	4.40	492,966	566,057	14.83	10,630,576	11,963,748	12.54
Clearwater	297,381	305,208	2.63	98,678	113,670	15.19	2,188,413	2,096,915	- 4.18
Cook**	247,452	286,597	15.82	62,182	104,959	6.88	1,073,183	1,172,997	9.30
Cottonwood	869,685	893,404	2.73	629,311	795,700	26.44	4,814,719	5,570,080	15.69
Crow Wing**	2,368,375	2,494,414	5.32	479,094	527,609	10.13	9,063,170	9,498,872	4.81
Dakota	11,890,650	12,515,364	5.25	503,336	556,029	10.47	59,577,485	65,503,334	9.95
Dodge	848,242	920,544	8.52	493,410	619,667	25.59	3,718,854	4,436,377	19.29
Douglas	1,339,791	1,507,264	12.50	335,142	409,538	22.20	5,530,498	6,298,616	13.89
Faribault	1,071,042	1,079,511	.79	853,871	1,071,224	25.46	6,417,913	7,134,720	11.17
Fillmore	1,302,264	1,365,216	4.83	630,093	735,071	16.66	5,101,717	5,866,809	15.00
Freeborn	2,142,789	2,217,642	3.49	833,812	1,039,965	24.72	9,431,651	10,812,858	14.64
Goodhue	2,112,617	2,195,762	3.94	718,035	868,334	20.93	15,426,592	16,091,183	4.31
Grant	373,214	395,874	6.07	270,492	307,867	13.82	2,074,863	2,270,442	9.43
Hennepin	65,143,864	66,551,105	2.16	484,654	493,742	1.88	419,762,294	431,223,755	2.73
Houston	1,011,283	1,081,105	6.90	273,758	315,222	15.15	2,966,533	3,307,976	11.51
Hubbard	568,491	576,980	1.49	156,652	180,806	15.42	3,175,539	3,326,613	4.76
Isanti	1,357,239	1,422,541	4.81	325,513	340,669	4.66	4,325,776	4,665,410	7.85



TABLE 15 PART C

COMPARISON BY COUNTY OF PAYABLE 1978 AND 1979 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 ***		
	1978	1979	Per Cent Change	1978	1979	Per Cent Change	1978	1979	Per Cent Change
Itasca**	\$ 3,167,812	\$ 3,570,149	12.70%	\$ 160,773	\$ 182,511	13.52%	\$ 12,383,347	\$ 12,791,970	3.30%
Jackson	810,620	868,327	7.12	772,652	957,011	23.86	4,932,825	5,781,078	17.20
Kanabec	616,146	637,832	3.52	145,965	163,915	12.30	2,192,406	2,292,674	4.57
Kandiyohi	1,832,238	1,941,140	5.94	535,051	629,202	17.60	8,016,662	9,003,777	12.31
Kittson	288,875	329,792	14.16	236,216	288,942	22.32	2,974,934	3,378,811	13.58
Koochiching	780,335	828,385	6.16	54,311	65,773	21.10	4,075,838	4,449,672	9.17
Lac Qui Parle	567,672	604,493	6.49	455,008	555,465	22.08	3,148,583	3,592,738	14.11
Lake**	1,004,758	1,197,601	19.19	47,132	51,006	8.22	1,632,074	1,877,890	15.06
Lake/Woods	151,790	170,119	12.08	43,224	55,799	29.09	844,023	979,115	16.01
Le Sueur	1,378,077	1,412,587	2.50	433,514	505,027	16.50	5,793,680	6,313,175	8.97
Lincoln	429,083	470,873	9.74	286,876	337,659	17.70	1,923,469	2,151,732	11.87
Lyon	1,193,801	1,242,585	4.09	479,100	574,068	19.82	5,860,034	6,377,156	8.82
McLeod	1,833,193	1,906,832	4.02	513,744	579,925	12.88	6,737,193	7,684,733	14.06
Mahnomen	237,991	245,578	3.19	110,103	127,423	15.73	1,245,056	1,294,856	4.00
Marshall	465,538	545,513	17.18	349,345	446,256	27.74	4,140,263	4,530,158	9.42
Martin	1,420,864	1,441,629	1.46	858,102	1,066,811	24.32	8,611,383	9,384,538	8.98
Meeker	1,105,869	1,148,447	3.85	464,002	553,758	19.34	4,627,721	5,104,655	10.31
Mille Lacs	916,717	1,008,009	9.96	220,621	235,829	6.89	3,321,898	3,928,719	18.27
Morrison	1,500,611	1,567,205	4.44	372,761	400,305	7.39	5,428,893	5,778,535	6.44
Mower	2,755,162	2,808,599	1.94	761,247	894,613	17.52	10,644,145	11,797,474	10.84
Murray	648,444	675,117	4.11	559,225	655,068	17.14	3,602,773	4,087,034	13.44
Nicollet	1,425,818	1,485,087	4.16	481,770	567,742	17.85	5,813,079	6,565,594	12.95
Nobles	1,182,027	1,190,194	.69	657,116	821,150	24.96	6,573,698	7,328,040	11.48
Norman	474,036	508,194	7.21	348,221	429,306	23.29	3,492,031	3,736,669	7.01
Olmsted	5,505,206	5,659,087	2.80	524,981	625,368	19.12	28,064,934	29,769,152	6.07
Otter Tail	2,317,428	2,512,170	8.40	736,600	848,165	15.15	10,722,178	11,500,590	7.26
Pennington	664,461	720,798	8.48	103,631	140,500	35.58	3,204,685	3,457,440	7.89
Pine	927,895	1,030,185	11.02	249,296	278,875	11.87	3,618,000	4,269,010	17.99
Pipestone	587,589	618,031	5.18	312,413	373,064	19.41	2,750,321	3,099,803	12.71
Polk	1,601,672	1,738,219	8.53	707,004	858,833	21.48	10,626,130	11,720,707	10.30

TABLE 15 PART C

COMPARISON BY COUNTY OF PAYABLE 1978 AND 1979 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 ***		
	1978	1979	Per Cent Change	1978	1979	Per Cent Change	1978	1979	Per Cent Change
Pope	\$ 571,553	\$ 610,608	6.83%	\$ 251,174	\$ 330,143	31.44%	\$ 2,719,650	\$ 2,885,823	6.11%
Ramsey	28,814,450	29,513,079	2.42	25,156	26,473	5.24	166,022,967	171,202,477	3.12
Red Lake	238,691	258,572	8.33	85,862	112,252	30.74	1,353,802	1,490,082	10.07
Redwood	995,384	1,028,932	3.37	844,011	1,031,716	22.24	5,735,173	6,539,744	14.03
Renville	1,094,363	1,119,263	2.28	931,860	1,111,650	19.29	6,241,550	6,803,555	9.00
Rice	2,442,610	2,508,279	2.69	564,059	640,218	13.50	10,003,618	10,945,070	9.41
Rock	591,120	607,467	2.77	420,838	506,914	20.45	3,132,727	3,562,333	13.71
Roseau	398,529	452,703	13.59	160,151	232,583	45.23	2,167,389	2,406,861	11.05
St. Louis**	15,611,845	16,672,296	6.79	359,513	409,128	13.80	49,811,451	53,342,677	7.09
Scott	2,691,111	2,852,219	5.99	392,929	434,666	10.62	14,902,073	16,067,600	7.82
Sherburne	1,341,631	1,501,206	11.89	192,984	228,255	18.28	9,180,399	9,972,142	8.62
Sibley	933,386	959,638	2.81	613,864	711,458	15.90	4,054,873	4,716,439	16.32
Stearns	5,142,207	5,317,815	3.42	918,821	1,033,326	12.46	20,284,753	20,983,439	3.44
Steele	1,833,636	1,889,269	3.03	482,351	599,233	24.23	6,885,075	7,576,753	10.05
Stevens	543,490	570,313	4.94	301,148	355,163	17.94	3,007,294	3,294,088	9.54
Swift	664,368	687,731	3.52	362,001	450,376	24.41	3,369,122	3,705,702	10.00
Todd	1,112,547	1,227,051	10.29	284,441	329,580	15.87	3,706,980	4,044,899	9.12
Traverse	274,125	295,999	7.98	273,438	328,807	20.25	1,935,277	2,193,009	13.32
Wabasha	1,130,519	1,156,403	2.29	336,460	441,083	31.09	4,337,832	4,738,037	9.23
Wadena	559,126	613,329	9.69	88,435	98,320	11.18	1,991,786	2,199,780	10.44
Waseca	1,103,163	1,113,847	.97	481,257	593,373	23.30	4,987,881	5,347,911	7.22
Washington	7,418,152	7,719,313	4.06	354,798	368,155	3.76	32,637,512	34,076,660	4.41
Watsonwan	708,813	708,990	.02	492,664	607,055	23.22	3,998,509	4,400,636	10.06
Wilkin	391,581	431,013	10.07	376,667	451,653	19.91	2,796,688	3,354,860	19.96
Winona	2,337,199	2,393,907	2.43	388,933	437,105	12.39	9,346,161	10,034,215	7.36
Wright	3,031,736	3,196,924	5.45	729,912	788,086	7.97	13,138,932	13,966,144	6.30
Yellow Medicine	787,531	830,909	5.51	524,645	641,689	22.31	4,060,628	4,731,115	16.51
Statewide Total	\$243,964,012	\$254,088,900	4.15%	\$35,165,189	\$41,634,219	18.40	\$1,259,567,457	\$1,332,589,619	5.80%

TABLE 15 PART D

COMPARISON BY COUNTY OF PAYABLE 1978 AND 1979 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		
	1978	1979	Per Cent Change	1978	1979	Per Cent Change
Aitkin	\$ 43,918,837	\$ 50,744,283	15.54%	89.987	88.464	- 1.69%
Anoka	616,796,848	668,644,129	8.41	98.954	94.091	- 4.91
Becker	66,559,543	74,220,046	11.51	105.710	106.551	.80
Beltrami	46,576,482	52,543,166	12.81	114.636	116.040	1.22
Benton	58,114,532	63,243,740	8.83	101.245	103.257	1.99
Big Stone	25,287,232	28,724,513	13.59	113.939	107.946	- 5.26
Blue Earth	186,171,215	203,233,909	9.17	108.919	107.827	- 1.00
Brown	106,329,191	117,503,438	10.51	88.353	84.827	- 3.99
Carlton	82,585,307	83,612,116	1.24	114.012	113.544	- .41
Carver	115,271,730	128,842,595	11.77	112.534	106.278	- 5.56
Cass	62,958,303	69,404,152	10.24	106.719	103.192	- 3.30
Chippewa	56,133,281	65,357,714	16.43	102.724	97.778	- 4.81
Chisago	64,151,456	70,990,592	10.66	111.435	106.045	- 4.84
Clay	134,184,621	147,877,644	10.20	100.973	101.854	.87
Clearwater	25,297,234	26,580,319	5.07	102.164	94.649	- 7.36
Cook	19,833,143	22,183,269	11.85	69.723	70.528	1.15
Cottonwood	76,670,183	92,277,440	20.36	82.349	78.667	- 4.47
Crow Wing	133,637,968	144,270,092	7.96	89.126	86.788	- 2.62
Dakota	725,701,341	788,972,470	8.72	99.175	99.591	.42
Dodge	56,869,406	69,208,707	21.70	88.985	86.356	- 2.95
Douglas	75,498,483	87,426,268	15.80	95.438	93.970	- 1.54
Faribault	98,175,088	116,590,999	18.76	84.979	79.641	- 6.28
Fillmore	74,801,159	83,458,431	11.57	94.037	95.462	1.52
Freeborn	147,893,827	170,207,065	15.09	83.900	82.667	- 1.47
Goodhue	267,621,893	279,039,965	4.27	68.220	68.647	.63
Grant	31,052,845	34,377,432	10.71	87.547	86.516	- 1.18
Hennepin	4,341,307,420	4,588,800,295	5.70	111.808	108.584	- 2.88
Houston	44,895,051	49,453,747	10.15	94.700	95.125	.45
Hubbard	39,103,424	45,944,799	17.50	99.753	88.898	- 10.88
Isanti	53,113,412	56,291,857	5.98	113.126	114.202	.95

TABLE 15 PART D

COMPARISON BY COUNTY OF PAYABLE 1978 AND 1979 TAXES LEVIED BY GOVERNMENTAL SUBDIVISION,  
 HOMESTEAD CREDIT, AGRICULTURAL TAX CREDIT, NET TAX PAYABLE, TOTAL ASSESSED VALUE AND AVERAGE MILL RATES

County	Total Assessed Value***			Average Mill Rates		
	1978	1979	Per Cent Change	1978	1979	Per Cent Change
Itasca	\$ 158,751,820	\$ 174,474,488	9.90%	98.972	94.825	- 4.19%
Jackson	84,979,836	100,799,895	18.62	76.678	75.461	- 1.59
Kanabec	22,829,364	24,515,256	7.38	129.417	126.224	- 2.47
Kandiyohi	106,393,570	119,915,108	12.71	97.599	96.519	- 1.11
Kittson	39,177,029	43,897,466	12.05	89.339	91.066	1.93
Koochiching	38,653,242	42,394,471	9.68	127.039	126.050	- .78
Lac Qui Parle	52,217,371	61,240,916	17.28	79.883	77.607	- 2.85
Lake	27,513,997	29,405,302	6.87	97.549	106.324	9.00
Lake/Woods	7,584,084	8,976,037	18.35	137.002	134.250	- 2.01
Le Sueur	67,513,121	74,172,364	9.86	112.649	110.968	- 1.49
Lincoln	31,272,412	35,611,547	13.88	84.401	83.127	- 1.51
Lyon	87,781,069	98,262,726	11.94	85.815	83.387	- 2.83
McLeod	95,446,917	102,558,353	7.45	95.175	99.178	4.21
Mahnomen	13,374,677	14,893,272	11.35	119.117	111.987	- 5.99
Marshall	50,059,478	59,176,789	18.21	98.985	93.312	- 5.73
Martin	120,618,552	139,198,092	15.40	90.288	85.439	- 5.37
Meeker	63,775,209	72,684,308	13.97	97.179	93.650	- 3.63
Mille Lacs	42,737,056	44,844,612	4.93	104.341	115.344	10.55
Morrison	61,502,080	64,206,415	4.40	118.732	120.643	1.61
Mower	148,770,503	161,462,154	8.53	95.184	96.002	.86
Murray	59,754,558	67,927,469	13.68	80.503	79.750	- .94
Nicollet	82,138,022	91,641,403	11.57	93.996	94.045	.05
Nobles	91,158,248	106,772,318	17.13	92.288	87.470	- 5.22
Norman	41,306,729	48,382,292	17.13	104.445	96.609	- 7.50
Olmsted	335,841,328	361,389,303	7.61	101.522	99.764	- 1.73
Otter Tail	141,093,012	155,169,142	9.98	97.639	95.772	- 1.91
Pennington	34,420,219	39,198,608	13.88	115.420	110.176	- 4.54
Pine	39,075,970	42,756,731	9.42	122.715	130.461	6.31
Pipestone	43,277,986	49,076,035	13.40	84.346	83.358	- 1.17
Polk	124,068,333	140,774,244	13.47	104.256	101.707	- 2.44

TABLE 15 PART D

COMPARISON BY COUNTY OF PAYABLE 1978 AND 1979 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		
	1978	1979	Per Cent Change	1978	1979	Per Cent Change
Pope	\$ 35,394,234	\$ 43,781,833	23.70%	100.083	87.401	- 12.67%
Ramsey	1,565,817,042	1,654,001,793	5.63	124.448	121.367	- 2.48
Red Lake	13,765,200	16,129,455	17.18	121.927	115.373	- 5.38
Redwood	99,876,084	115,780,336	15.92	75.840	74.282	- 2.05
Renville	109,477,808	124,686,354	13.89	75.520	72.458	- 4.05
Rice	126,870,365	140,368,822	10.64	102.548	100.404	- 2.09
Rock	52,178,201	59,834,044	14.67	79.433	78.161	- 1.60
Roseau	23,379,969	30,903,482	32.18	116.598	100.058	- 14.19
St. Louis	522,073,165	569,214,754	9.03	126.003	123.721	- 1.81
Scott	149,056,060	163,280,895	9.54	120.667	118.535	- 1.77
Sherburne	150,813,049	172,171,354	14.16	71.048	67.965	- 4.34
Sibley	65,748,458	73,833,534	12.30	85.205	86.513	1.54
Stearns	266,820,873	294,387,148	10.33	98.740	92.852	- 5.96
Steele	103,775,126	117,398,657	13.13	88.663	85.736	- 3.30
Stevens	39,975,813	45,494,766	13.81	96.357	92.748	- 3.75
Swift	46,530,485	55,144,673	18.51	94.465	87.838	- 7.02
Todd	43,236,026	48,593,757	12.39	118.049	115.273	- 2.35
Traverse	30,257,489	35,531,413	17.43	82.057	79.305	- 3.35
Wabasha	55,108,498	66,411,119	20.51	105.334	95.399	- 9.43
Wadena	23,818,469	25,626,143	7.59	110.811	113.612	2.53
Waseca	73,361,351	84,902,650	15.73	89.588	83.097	- 7.25
Washington	380,889,598	411,025,222	7.91	106.095	102.583	- 3.31
Watonwan	58,499,110	67,643,548	15.63	88.890	84.512	- 4.93
Wilkin	43,766,454	50,546,017	15.49	81.454	83.835	2.92
Winona	126,874,932	136,803,306	7.83	95.151	94.042	- 1.17
Wright	172,932,214	190,720,104	10.29	97.730	94.123	- 3.69
Yellow Medicine	62,111,210	72,053,438	16.01	86.503	86.099	- .47
Statewide Total	\$14,632,003,530	\$15,922,070,925	8.17%	105.160	102.268	- 2.75%

TABLE 15 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	
	1978	1979	1978	1979	1978	1979
Anoka	\$ 23,049,213	\$ 29,010,983	\$ 23,841,011	\$ 32,486,548	\$ 2,650,660	\$ 3,317,841
Carver	3,492,015	4,157,179	3,372,757	4,581,157	401,584	475,457
Dakota	30,634,100	37,271,499	18,158,490	23,558,630	3,522,921	4,262,555
Hennepin	92,790,564	121,570,166	88,725,170	112,288,021	10,670,915	13,903,372
Ramsey	32,197,487	44,546,394	50,731,722	63,869,022	3,702,711	5,094,576
Scott	10,232,247	11,376,598	3,961,788	5,072,376	1,177,190	1,301,105
Washington	8,257,135	10,215,477	11,861,827	16,291,212	949,567	1,168,293
Total:	\$200,652,761	\$258,148,296	\$200,652,765	\$258,146,966	\$23,075,548	\$29,523,199

\*\* Homestead credit includes taconite homestead credit. The amounts for taconite homestead credit are found on Table 21, pages 98 through 110.

\*\*\* 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	
		1978	1979	1978	1979
ANOKA	Spring Lake Park	\$ -0-	\$ 42,286	\$ -0-	\$ 4,295
BENTON	St. Cloud	176,000	187,600	20,288	21,092
"	Sauk Rapids	487,107	573,311	54,103	68,115
BLUE EARTH	Mankato	2,779,771	3,486,321	372,017	460,020
CARVER	Chanhassen	-0-	222,339	-0-	25,955
"	Chaska	-0-	25,465	-0-	2,895
"	Waconia	-0-	155,570	-0-	18,606
CLAY	Moorhead	2,057,304	2,409,300	221,736	260,226
COTTONWOOD	Mountain Lake	16,051	50,695	1,817	5,616
"	Windom	23,005	55,508	2,358	5,469
DAKOTA	Farmington	221,763	402,815	24,102	43,887
"	Hastings	402,317	522,845	43,326	55,277
"	South St. Paul	3,812,333	4,323,950	446,108	509,439
FARIBAULT	Blue Earth	-0-	5,056	-0-	526
FREEBORN	Albert Lea	4,654	11,907	444	1,157
GOODHUE	Red Wing	301,275	604,058	19,378	37,808
HENNEPIN	Bloomington	46,542	69,663	4,805	6,974
"	Edina	726,434	2,049,949	64,978	188,902
"	Hopkins	2,017,962	2,861,345	220,761	304,175
"	Minneapolis	20,330,161	26,002,468	2,644,791	3,259,721
"	Minnetonka	-0-	69,397	-0-	7,278
"	Richfield	625,639	874,346	65,370	91,267
"	Robbinsdale	829,981	1,428,341	87,800	150,367
"	St. Louis Park	1,055,962	3,086,549	109,316	322,936
"	Wayzata	-0-	48,708	-0-	4,631
KANDIYOHI	New London	-0-	13,981	-0-	1,604
LAC QUI PARLE	Dawson	-0-	145,601	-0-	14,448
LE SUEUR	LeCenter	63,163	63,163	8,679	8,689
"	LeSueur	139,971	151,185	17,519	19,001
LYON	Marshall	648,648	680,125	58,067	61,585
MC LEOD	Glencoe	146,404	167,055	16,459	19,544
MOWER	Austin	27,606	35,131	3,120	4,023
NICOLLET	North Mankato	103,233	114,146	11,321	12,475
NOBLES	Worthington	1,537	-0-	179	-0-
OTTER TAIL	Fergus Falls	122,016	-0-	12,730	-0-
PIPESTONE	Pipestone	138,675	145,340	9,912	13,641
POLK	Crookston	143,196	481,699	18,812	61,638
POPE	Starbuck	-0-	17,888	-0-	1,949
RAMSEY	North St. Paul	-0-	50,920	-0-	5,721
"	St. Paul	-0-	766,747	-0-	99,506
RED LAKE	Red Lake Falls	117,691	178,536	20,554	28,637
REDWOOD	Milroy	-0-	378	-0-	39
"	Walnut Grove	-0-	86	-0-	8
RICE	Northfield	274,839	408,466	30,757	44,257
ROCK	Luverne	132,112	250,392	12,131	22,142
ST. LOUIS	Duluth	3,181,021	5,956,436	425,175	792,385
"	Eveleth	-0-	29,562	-0-	4,002
"	Virginia	203,573	485,110	30,735	69,710
STEARNS	St. Cloud	731,498	672,052	80,187	69,107
STEVENS	Morris	7,170	30,347	878	3,590
SWIFT	Appleton	331,307	383,470	41,959	46,010
"	Benson	341,101	503,747	39,942	56,351
WASECA	Waseca	84,957	169,168	9,062	16,875
WATONWAN	Madelia	42,216	42,216	4,711	4,740
WILKIN	Breckenridge	124,388	157,478	13,960	17,682
WINONA	Winona	-0-	154,992	-0-	15,512
YELLOW MEDICINE	Clarkfield	89,792	102,105	10,798	11,948
"	Granite Falls	270,098	358,752	25,495	34,834
STATEWIDE TOTAL:		\$43,380,473	\$62,286,066	\$5,306,640	\$7,418,287

SECTION III

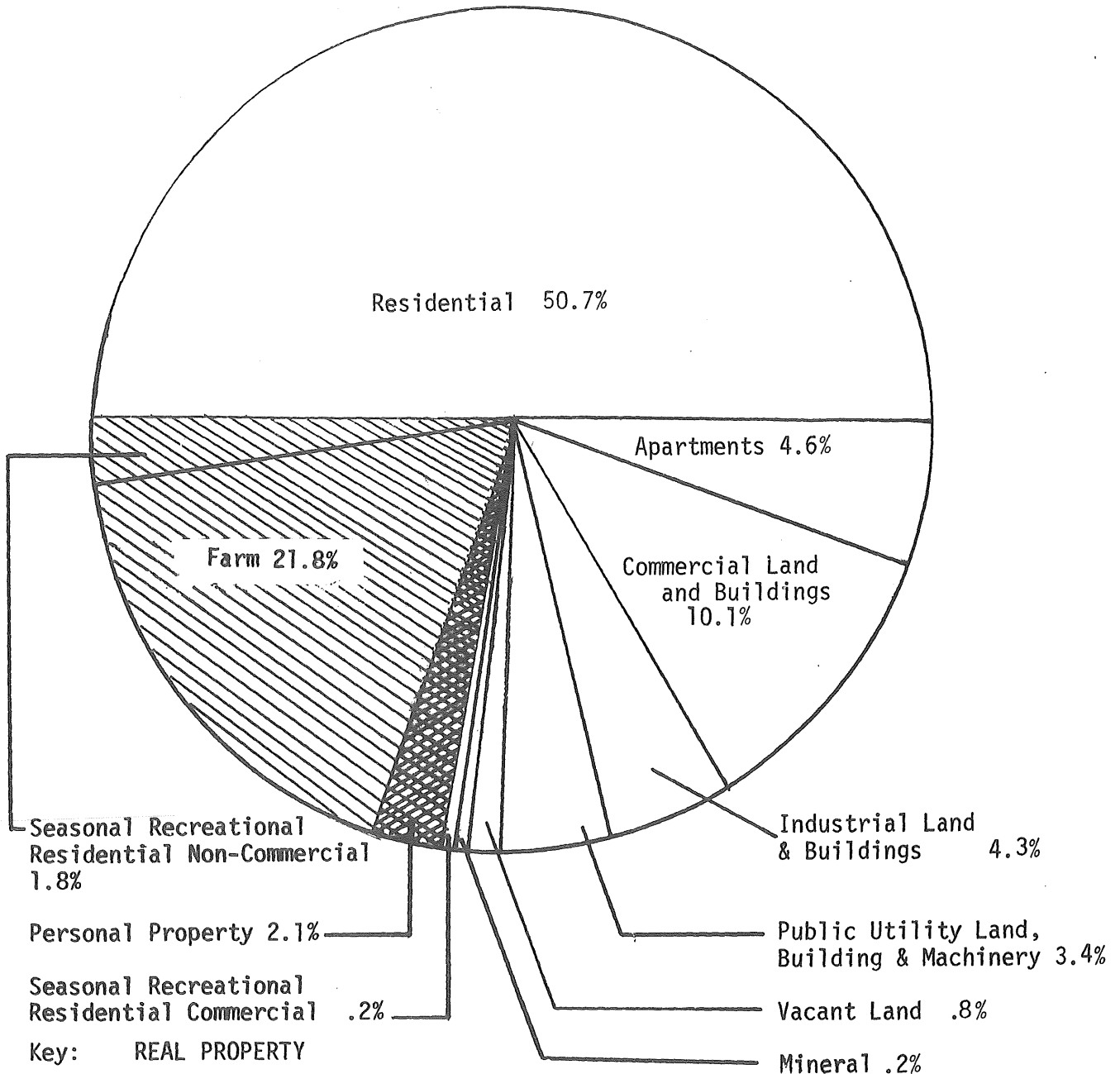
Current Year Assessed Valuation




And Market Valuation Data:

1978 Assessment

FIGURE 1

# Total Market Value Of Real And Personal Property By Use Class \* Assessment Year 1978



Key: REAL PROPERTY			
	Agricultural	\$12,255,144,656	23.6%
	Non-Agricultural	38,479,246,096	74.3
	PERSONAL PROPERTY	1,052,941,093	2.1
<b>TOTAL MARKET VALUE</b>		<b>\$51,787,331,845</b>	<b>100.0%</b>

\* Timber Excluded less than .1%



TABLE 16

## 1978 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	236,284,561	180,449,879	HENNEPIN	15,035,362,002	13,713,076,918
ANOKA	2,208,118,506	2,095,554,327	HOUSTON	226,387,613	180,685,538
BECKER	330,925,029	262,369,002	HUBBARD	217,003,263	152,085,087
BELTRAMI	224,223,363	174,222,708	ISANTI	246,199,710	206,648,913
BENTON	252,648,995	210,510,352	ITASCA	595,054,843	519,710,487
BIGSTONE	143,569,163	101,063,060	JACKSON	524,459,508	344,471,989
BLUE EARTH	829,724,860	656,421,088	KANABEC	117,132,044	93,149,525
BROWN	517,002,923	403,799,434	KANDIYOHKI	534,418,978	408,099,328
CARLTON	258,298,965	252,587,114	KITSON	182,792,524	125,744,124
CARVER	514,069,547	429,999,564	KOOCHICHIING	169,808,239	139,640,389
CASS	292,419,454	232,061,425	LAC QUI PARLE	311,197,978	210,034,876
CHIPPEWA	323,793,290	223,624,530	LAKE	116,966,783	105,699,987
CHISAGO	309,173,151	244,992,449	LAKE OF THE WOODS	49,069,374	32,245,494
CLAY	593,036,371	491,267,456	LESUEUR	336,191,628	261,540,596
CLEARWATER	99,072,130	78,586,289	LINCOLN	181,405,478	128,249,008
COTTONWOOD	481,641,499	317,050,218	LYON	427,506,015	327,599,282
CROW WING	561,409,991	497,698,789	MCLFOD	420,814,842	353,689,107
DAKOTA	2,566,224,134	2,420,204,252	MAHONOMEN	75,409,614	54,663,983
DODGE	372,133,390	241,964,259	MARSHALL	283,403,225	184,242,191
DOUGLAS	407,321,099	300,348,917	MARTIN	687,456,903	471,340,376
FARIBAULT	602,822,112	400,656,578	MEEKER	360,517,437	256,578,240
FILLMORE	371,038,819	298,719,112	MILLE LACS	181,711,467	160,759,935
FREEBORN	794,026,882	563,962,143	MORRISON	257,097,991	234,490,446
GOODHUE	1,055,619,127	872,888,751	MOWER	658,570,479	558,307,041
GRANT	162,145,423	120,613,400	MURRAY	334,650,662	234,857,378

TABLE 16

## 1978 ESTIMATED AND LIMITED MARKET VALUES FOR REAL PROPERTY BY COUNTY

County	Estimated Market Values	Limited Market Values	County	Estimated Market Values	Limited Market Values
NICOLLET	410,415,731	314,623,604	TODD	249,369,984	183,367,423
NOBLES	524,553,965	363,912,592	TRAVERSE	175,597,434	120,660,960
NORMAN	248,895,702	167,359,918	WABASHA	348,424,470	233,783,175
OLMSTED	1,322,204,308	1,136,189,450	WADENA	111,691,332	90,864,402
OTTER TAIL	698,361,696	544,627,623	WASECA	387,394,378	285,492,003
PENNINGTON	169,152,506	123,239,866	WASHINGTON	1,413,536,974	1,309,791,394
PINE	201,866,498	156,325,396	WATONWAN	338,313,340	233,906,843
PIPESTONE	237,004,965	168,270,624	WILKIN	252,606,386	172,416,131
POLK	650,944,030	461,885,336	WINONA	526,559,987	453,562,614
POPE	207,648,620	152,624,589	WRIGHT	845,368,997	652,994,800
RAMSEY	6,001,131,594	5,035,625,199	YELLOW MEDICINE	365,927,183	249,584,061
RED LAKE	76,369,337	50,699,403	COOK	110,664,307	74,714,671
REDWOOD	577,627,444	396,563,929			
RENVILLE	590,875,753	421,183,487	STATEWIDE TOTAL	61,137,476,362	50,734,670,010
RICE	574,397,979	468,333,424			
ROCK	292,403,138	206,366,099			
ROSEAU	190,040,208	110,383,387			
ST. LOUIS	2,127,464,580	1,833,563,202			
SCOTT	628,087,435	521,673,510			
SHERBURNE	671,900,350	531,967,520			
SIBLEY	352,600,042	259,998,354			
STEARNS	1,213,246,276	981,806,405			
STEELE	526,680,566	394,186,482			
STEVENS	204,933,106	153,269,853			
SWIFT	275,984,377	188,736,857			

TABLE 17

## 1978 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY

County	Real Property Market Valuation After Limitation							Market Value Totals		
	Acres	Land	Farm Buildings	Total	Land	All Other Buildings	Total	Real	Personal	Real And Personal
AITKIN	449,349	26,304,426	11,755,910	38,060,336	48,460,345	93,929,198	142,389,543	140,449,479	1,655,862	142,105,741
ANDAKA	117,489	27,904,359	29,812,551	57,716,910	431,684,588	1,606,152,829	2,037,837,417	7,095,554,327	51,332,909	2,146,897,236
BECKER	592,444	56,673,845	26,303,135	82,976,980	41,080,190	138,311,832	179,392,022	262,369,002	2,952,663	265,321,665
BELTRAMI	444,111	23,013,744	13,020,912	36,034,656	28,970,868	109,217,184	138,188,052	174,222,708	10,689,524	184,912,232
BENTON	260,487	38,335,449	24,397,645	62,733,094	29,088,292	118,688,966	147,777,258	210,510,357	7,253,395	217,763,747
BIGSTONE	314,522	60,503,593	9,394,238	69,897,831	3,949,846	27,215,383	31,165,229	101,063,380	1,116,700	102,179,780
BLUE EARTH	455,852	243,772,629	44,543,517	288,316,146	66,587,921	301,517,021	368,106,942	656,471,388	12,165,711	668,586,799
BROWN	376,463	182,924,458	30,584,455	213,508,913	29,215,019	161,075,502	190,290,521	403,799,434	1,312,441	405,111,875
CARLTON	214,680	13,508,094	14,838,595	28,346,689	32,764,465	191,475,960	224,240,425	752,587,114	21,908,515	274,495,629
CARVER	203,071	95,929,703	35,172,244	131,101,947	54,593,815	244,303,802	298,897,617	429,999,564	6,891,568	436,891,132
CASS	326,382	15,394,485	12,046,091	27,440,576	67,543,287	137,077,562	204,620,849	237,061,425	21,521,585	253,583,010
CHIPPEWA	354,852	129,807,512	16,069,782	145,877,294	7,759,841	69,987,395	77,747,236	223,624,530	4,543,001	228,167,331
CNISAGO	213,715	42,516,704	38,711,301	81,228,005	36,996,174	126,768,270	163,764,444	244,992,449	6,549,005	251,540,454
CLAY	626,766	154,120,892	20,166,208	174,287,100	52,678,418	264,301,938	316,980,356	491,267,456	9,456,700	500,723,656
CLEARWATER	359,365	23,292,702	11,542,533	34,835,235	5,195,780	38,555,274	43,751,054	78,586,289	11,430,622	90,016,911
COTTONWOOD	396,746	196,904,010	33,639,785	230,543,795	12,955,086	73,551,337	86,506,423	317,050,218	1,151,168	318,201,386
CROW WING	314,674	17,510,937	15,821,050	33,331,987	132,766,439	331,600,363	464,366,802	497,698,789	6,273,647	503,972,436
DAKOTA	206,406	124,680,275	35,506,854	160,187,129	438,006,723	1,822,010,400	2,260,017,123	2,470,204,252	59,242,192	2,479,446,444
DODGE	274,012	133,629,373	38,470,272	172,099,645	10,847,435	59,017,179	69,864,614	241,964,259	2,529,089	244,493,348
DOUGLAS	367,140	65,678,590	30,762,569	96,441,159	43,892,066	160,015,695	203,907,761	370,348,917	5,069,334	305,418,251
FARI BAULT	446,930	266,406,156	39,199,922	305,606,078	10,742,831	84,307,669	95,050,500	400,656,578	3,001,139	403,657,717
FILLMORE	501,422	147,555,022	58,371,359	205,926,381	13,174,948	79,617,783	92,792,731	298,719,112	3,285,572	302,004,684
FREEBORN	428,037	240,444,610	47,976,596	288,371,206	48,861,419	226,729,518	275,590,937	563,962,143	14,261,349	578,223,492
GOODHUE	440,936	171,132,226	64,753,993	235,886,219	57,777,383	579,225,149	637,002,532	872,886,751	11,469,980	884,357,731
GRANT	335,025	80,228,975	12,357,975	92,586,950	4,687,605	23,338,845	28,026,450	120,613,400	1,731,135	122,344,535
MENNEPIN	137,407	94,196,317	36,906,028	131,102,345	3,323,014,535	10,258,959,938	13,581,974,473	13,713,076,818	244,968,437	13,958,045,255
HOUSTON	329,035	62,189,996	27,708,068	89,898,064	15,616,196	75,171,278	90,787,474	180,685,538	2,436,231	183,121,769
HUBBARD	199,356	13,545,185	9,741,341	23,286,526	49,637,086	79,161,475	128,798,561	152,085,087	7,787,280	159,872,367
ISANTI	256,648	48,068,669	45,419,088	93,487,757	21,068,729	92,097,427	113,166,156	206,648,913	3,514,300	210,183,213
ITASCA	176,936	11,053,791	7,882,452	18,936,243	142,816,726	356,957,518	499,774,244	518,710,487	25,217,244	543,927,731
JACKSON	434,249	246,013,846	29,669,426	275,683,272	8,221,129	60,567,488	68,788,617	344,471,889	3,399,864	347,881,753
KANABEC	265,692	23,671,026	22,755,102	46,426,128	9,837,378	36,886,019	46,723,397	93,149,525	622,982	93,772,507
KANDIYOHJI	462,580	137,229,848	28,279,841	165,509,689	50,731,140	191,858,500	242,589,640	408,099,328	6,577,863	414,877,191
KITSON	639,907	77,927,850	14,255,200	92,183,050	3,920,540	29,640,534	33,561,074	125,744,124	17,874,517	143,618,641
KOOCHEWING	103,391	10,317,418	6,204,972	16,522,390	22,817,129	100,300,870	123,117,999	139,640,389	2,381,605	142,021,994

TABLE 17

## 1978 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY

County	Real Property Market Valuation After Limitation							Market Value Totals		
	Acres	Land	Farm Buildings	Total	Land	All Other Buildings	Total	Real	Personal	Real And Personal
LAC QUI PARLE	461,410	140,660,903	23,276,517	163,937,420	7,073,558	39,023,898	46,097,456	210,034,876	2,627,190	212,662,066
LAKE	4,896	218,870	589,945	808,815	25,732,900	79,158,177	104,891,072	105,699,887	1,905,828	107,605,715
LAKE OF THE WOODS	209,224	11,351,163	4,468,917	15,820,080	4,027,520	12,402,884	16,425,404	32,245,484	1,517,273	33,762,707
LESUEUR	268,680	104,958,649	29,275,343	134,233,992	22,891,806	104,414,798	127,306,604	261,540,596	4,358,584	265,899,180
LINCOLN	328,449	74,835,436	24,309,746	99,145,182	3,327,973	25,775,853	29,103,826	128,249,008	554,637	128,803,645
LYON	429,174	141,313,201	28,072,179	169,385,380	24,965,894	133,748,008	158,713,902	327,599,282	4,560,879	332,160,161
MCLEOD	298,379	129,285,234	30,074,601	159,309,835	30,783,011	163,596,261	194,379,272	353,689,107	3,316,960	357,006,067
MAHONEN	272,869	29,340,631	8,574,949	37,915,580	3,187,834	13,560,469	16,748,303	54,663,883	751,720	55,415,603
MARSHALL	965,581	122,108,209	72,065,776	144,173,935	2,620,547	37,447,709	40,068,256	184,242,191	18,567,527	202,809,718
MARTIN	441,013	272,826,985	33,778,060	306,605,045	20,855,977	143,879,359	164,735,331	471,340,376	3,584,070	474,924,446
MEEKER	369,016	115,267,558	33,876,792	149,144,350	25,821,357	91,612,538	107,433,890	256,578,240	3,595,943	260,174,183
MILLE LACS	211,120	27,447,874	37,117,291	59,565,165	25,266,929	75,932,841	101,199,770	160,759,935	2,466,356	163,226,291
MORRISON	633,834	51,891,836	55,316,888	107,208,724	71,180,702	106,091,020	127,271,722	234,480,446	7,049,182	241,529,628
MOWER	435,237	206,691,450	44,276,800	250,968,250	42,228,940	265,109,851	307,338,791	558,307,041	4,043,960	562,351,001
MURRAY	438,786	156,471,906	31,898,695	188,370,601	8,291,333	40,195,944	48,487,277	236,857,878	1,440,133	238,298,011
NICOLLET	270,316	131,301,349	25,995,871	157,297,220	26,720,817	130,605,567	157,326,384	314,623,604	4,115,623	318,739,227
NOBLES	445,832	209,439,073	29,552,872	238,991,945	18,225,115	106,695,532	124,920,647	363,912,592	2,044,786	365,957,378
NORMAN	544,906	117,831,071	15,947,103	133,778,174	4,309,313	29,272,431	33,581,744	167,359,918	3,499,300	170,859,218
OLMSTED	381,174	132,856,110	44,856,779	177,712,889	161,004,050	797,472,511	958,476,561	1,136,189,450	10,598,360	1,146,787,810
OTTER TAIL	1,182,184	140,726,833	66,727,525	207,454,358	72,814,448	264,358,817	337,173,265	544,627,623	10,580,736	555,208,359
PENNINGTON	376,307	33,587,371	11,864,422	45,451,793	11,937,227	65,850,846	77,788,073	123,239,866	11,520,674	134,760,540
PINE	412,123	27,797,546	36,670,484	64,468,030	32,997,201	58,860,165	91,857,366	156,325,396	5,580,121	161,905,517
PIPESTONE	290,080	88,573,043	20,499,512	109,072,555	8,447,007	50,751,062	59,198,069	168,270,624	3,765,138	172,035,762
POLK	1,199,486	226,992,432	36,704,171	263,696,603	27,411,494	170,777,239	198,188,733	461,885,336	16,935,238	478,820,574
POPE	400,978	72,805,878	18,542,847	91,348,725	9,694,401	51,581,463	61,275,864	152,624,589	2,982,430	155,607,019
RAMSEY		4,235,012	7,417,903	6,652,915	1,085,068,597	3,943,903,687	5,028,972,284	9,035,625,199	105,561,480	9,141,186,679
RED LAKE	267,992	25,090,900	10,391,700	35,482,600	1,481,949	13,736,854	15,218,803	50,699,403	6,054,900	56,754,303
REDWOOD	546,285	263,051,438	35,186,428	298,237,866	12,956,460	85,369,603	98,326,063	396,563,929	2,370,889	398,934,818
RENVILLE	613,592	272,429,893	46,294,761	318,724,654	13,888,941	88,569,892	102,458,833	421,183,487	5,570,918	426,754,405
RICE	296,680	118,574,252	50,899,828	169,474,080	59,088,748	239,770,596	298,859,344	468,333,424	10,622,564	478,955,988
ROCK	321,803	126,561,968	21,885,852	148,447,820	8,282,134	49,636,145	57,918,279	206,366,099	1,099,988	207,466,087
ROSEAU	763,985	55,565,988	19,286,852	74,852,840	4,825,241	30,705,306	35,530,547	110,383,387	2,800,656	113,184,043
ST. LOUIS	927,842	35,613,751	11,728,706	47,342,457	391,819,496	1,394,401,749	1,786,220,745	1,833,563,202	63,330,191	1,896,893,393
SCOTT	194,938	73,627,810	43,496,286	117,124,096	88,643,209	315,906,205	404,549,414	521,673,510	10,716,800	532,390,310
SHERBURNE	213,920	25,111,590	36,718,890	61,330,480	38,815,491	431,821,549	470,637,040	531,967,520	7,184,257	539,151,777

TABLE 17

1978 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY

*- includes timber & secs. etc*

County	Real Property Market Valuation After Limitation				All Other				Market Value Totals		
	Acres	Land	Farm Buildings	Total	Land	Buildings	Total	Real	Personal	Real And Personal	
SIBLEY	367,207	167,461,864	30,283,525	197,745,389	8,123,667	54,129,298	62,252,965	259,998,354	2,679,984	262,678,238	
STEARNS	796,741	145,073,574	119,219,586	265,093,160	149,950,056	571,163,189	716,713,249	981,806,405	19,495,897	997,302,302	
STEELE	260,640	131,051,990	32,208,595	163,340,585	34,453,383	196,392,554	230,845,937	394,186,482	6,372,170	400,498,652	
STEVENS	341,439	94,253,447	12,755,212	106,508,659	7,370,396	39,390,798	46,761,194	153,269,853	4,897,989	158,167,842	
SWIFT	454,724	116,852,011	18,695,059	135,547,070	7,493,296	45,696,401	53,189,787	188,736,857	4,858,957	193,595,814	
TODD	587,609	54,239,969	39,760,274	94,000,243	17,405,403	71,961,777	89,367,180	183,367,423	5,413,328	188,780,751	
TRAVERSE	356,864	89,642,557	11,528,868	101,171,425	2,013,071	17,476,464	19,489,535	120,660,960	2,639,519	123,300,479	
WABASHA	296,795	88,731,029	30,596,176	119,327,205	18,658,152	95,797,818	114,455,970	233,783,175	2,496,300	236,279,475	
WADENA	272,252	17,193,730	14,810,580	32,004,310	9,269,175	49,590,917	58,860,092	90,864,402	4,318,924	95,183,326	
WASECA	258,282	138,305,612	26,002,646	164,308,258	16,291,622	104,892,123	121,183,745	285,492,003	5,257,140	290,749,143	
WASHINGTON	165,491	78,184,522	16,493,586	94,678,108	227,825,817	987,287,469	1,215,113,286	1,309,791,394	35,947,703	1,345,739,097	
WATONWAN	271,075	152,392,176	20,118,864	172,511,040	6,781,579	54,514,224	61,295,803	233,806,843	1,639,673	235,446,526	
WILKIN	463,726	127,947,881	12,478,241	140,426,122	4,708,894	27,281,115	31,990,009	172,416,131	2,540,900	174,957,031	
WINDOM	325,565	75,899,580	44,439,600	120,339,180	67,900,534	265,322,900	333,223,434	453,562,614	7,104,129	460,666,743	
WRIGHT	376,168	112,332,949	81,173,893	193,506,842	78,589,144	380,998,814	459,487,958	652,994,800	7,165,658	660,160,456	
YELLOW MEDICINE	467,018	159,405,510	27,904,480	187,309,990	8,370,310	53,903,761	62,274,071	249,584,061	2,985,167	252,569,228	
COOK	61,684	3,823,228	277,715	4,100,943	32,480,831	38,132,897	70,613,728	74,714,671	348,903	75,063,574	
STATEWIDE TOTAL	33,547,056	8,822,421,517	2,469,404,151	11,291,825,668	8,397,929,312	31,044,915,034	39,442,844,346	50,734,670,010	1,052,941,113	51,787,611,123	

-53-

1979  
1980

000's  
33,526

3,070,189

10,462,467

47,886,608

1,127,183

13,447,216

16,517,405

37,424,141

64,404,013

65,531,196

Includes  
12.3 ag producing

1.2 non-producing

16.5 ag producing

1981

TABLE 18 PART A  
1978 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY

County	Farm	Timber	Seasonal Residential	Residential	Apartment	Vacant Land	Seasonal Commercial
<b>AITKIN</b>							
CITY	108,197		3,092,030	14,777,760	937,793	246,936	7,200
TOWN	37,953,812	6,710	60,793,405	48,698,052		81,590	2,646,739
TOTAL	38,062,009	6,710	63,885,435	63,475,812	937,793	328,526	2,653,939
<b>ANOKA</b>							
CITY	36,523,541	135,800	2,996,700	1,500,977,513	91,414,250	32,725,400	
TOWN	21,193,370	75,300	4,344,500	82,815,191		2,861,300	
TOTAL	57,716,911	210,800	7,341,200	1,583,792,704	91,414,250	35,586,700	
<b>BECKER</b>							
CITY	240,660		1,049,664	50,998,853	4,458,276	655,676	490,552
TOWN	82,736,039	16,440	36,333,783	55,962,897	352,851	128,166	3,332,888
TOTAL	82,976,699	16,440	37,383,447	106,961,750	4,811,127	783,842	3,823,440
<b>BELTRAMI</b>							
CITY	416,752	2,850	347,070	41,622,510	3,219,711	502,922	69,053
TOWN	35,620,611	114,355	12,847,612	49,239,938	276,353	273,735	3,570,534
TOTAL	36,037,363	117,205	13,194,682	90,862,448	3,496,064	776,657	3,639,587
<b>BENTON</b>							
CITY	600,820			68,450,290	8,873,840	1,026,930	
TOWN	62,115,232		1,573,514	30,335,692	153,153	1,105,366	
TOTAL	62,716,052		1,573,514	98,785,982	9,026,993	2,132,296	
<b>BIG STONE</b>							
CITY	459,120			18,776,268	639,365		5,900
TOWN	69,439,127		1,381,417	2,173,951			27,036
TOTAL	69,898,247		1,381,417	20,950,219	639,365		32,936
<b>BLUE EARTH</b>							
CITY	1,743,820		54,033	186,845,174	23,412,789	1,659,490	
TOWN	286,573,627		964,010	43,739,329	1,634,546	724,942	
TOTAL	288,317,447		1,018,043	230,584,503	25,047,335	2,424,432	
<b>BROWN</b>							
CITY	1,593,789			134,219,693	4,622,290	829,645	
TOWN	211,915,965			7,533,969		9,425	
TOTAL	213,509,754			141,753,662	4,622,290	839,070	
<b>CARLTON</b>							
CITY	1,382,713	4,035	237,733	77,118,490	2,137,226	122,819	
TOWN	26,966,650	1,062,785	5,988,105	49,299,633	142,975	2,208,699	63,394
TOTAL	28,349,363	1,066,820	6,195,838	126,418,323	2,300,201	2,331,518	63,394
<b>CARVER</b>							
CITY	14,703,615		854,704	191,565,678	9,351,100	3,430,271	37,260
TOWN	116,398,366		811,881	42,715,770		930,751	85,346
TOTAL	131,101,981		1,666,585	234,281,448	9,351,100	4,361,022	122,306
<b>CASS</b>							
CITY	545,926		13,249,881	31,192,201		378,961	3,836,805
TOWN	26,899,671		72,879,202	60,605,794		380,034	9,434,250
TOTAL	27,445,597		86,129,083	91,797,995		708,995	13,271,055
<b>CHIPPEWA</b>							
CITY	851,176			48,319,322	2,138,465	127,937	
TOWN	145,026,791			5,432,681		19,247	
TOTAL	145,877,967			53,752,003	2,138,465	147,184	
<b>CHISAGO</b>							
CITY	11,356,947	89,320	1,574,784	68,653,198	4,487,982	1,675,019	66,143
TOWN	69,871,374	80,960	10,824,689	51,572,874	398,968	3,632,982	378,903
TOTAL	81,228,321	170,280	12,399,473	120,226,072	4,886,950	5,308,001	445,046
<b>CLAY</b>							
CITY	1,661,300			212,031,103	26,350,902		
TOWN	172,625,800		309,700	26,740,007	48,000		
TOTAL	174,287,100		309,700	238,771,110	26,398,902		
<b>CLEARWATER</b>							
CITY	179,930			9,062,710	400,325	102,500	
TOWN	34,655,314	6,900	2,855,580	9,962,354		6,200	103,290
TOTAL	34,835,244	6,900	2,855,580	19,025,064	400,325	108,700	103,290
<b>COTTONWOOD</b>							
CITY	586,380		10,460	57,059,072	1,875,725	216,306	
TOWN	229,957,415		33,720	8,001,914		42,911	
TOTAL	230,543,795		44,180	65,060,986	1,875,725	259,217	
<b>CROW WING</b>							
CITY	2,190,619	32,545	54,653,540	142,889,961	3,518,155	1,562,236	5,118,754
TOWN	31,141,957	289,530	86,047,205	111,091,424	295,365	1,308,459	5,369,006
TOTAL	33,332,576	322,175	140,700,745	253,981,385	3,813,520	2,870,695	10,487,760
<b>DAKOTA</b>							
CITY	62,652,717		455,364	1,490,154,044	155,294,271	31,638,372	
TOWN	97,536,955	120,760	268,677	66,448,262	895,680	907,870	
TOTAL	160,189,672	120,760	725,041	1,556,602,306	156,189,951	32,546,242	

TABLE 18 PART A

## 1978 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY

## BY CITY AND TOWNSHIP

County	Farm	Timber	Seasonal Residential	Residential	Apartment	Vacant Land	Seasonal Commercial
<b>DODGE</b>							
CITY	1,972,499			47,858,446	990,148	435,752	
TOWN	170,127,730			10,400,486		188,618	
TOTAL	172,100,229			58,258,932	990,148	624,370	
<b>DOUGLAS</b>							
CITY	1,375,598		659,543	55,738,075	4,753,914	71,233	110,415
TOWN	95,065,972		27,282,455	76,150,520	245,095	521,021	3,647,364
TOTAL	96,441,570		27,941,998	131,888,595	4,999,009	592,254	3,765,479
<b>FARIBAULT</b>							
CITY	2,614,991			63,709,244	1,598,308	360,629	
TOWN	302,993,804		503,777	5,691,696	90,485	69,234	747
TOTAL	305,608,795		503,777	69,400,940	1,688,793	429,863	747
<b>FILLMORE</b>							
CITY	8,716,549		860	68,179,984	968,544	346,934	
TOWN	197,209,891	10,145	340,856	6,893,386		48,917	
TOTAL	205,926,440	10,145	341,716	75,073,370	968,544	395,851	
<b>FREEBORN</b>							
CITY	1,589,833			160,221,226	9,436,248	1,289,736	
TOWN	286,781,159		129,790	39,692,851	104,900	380,922	
TOTAL	288,370,992		129,790	199,914,077	9,541,148	1,670,658	
<b>GOODHUE</b>							
CITY	5,507,700		347,900	176,543,125	5,258,155	1,970,000	83,540
TOWN	230,378,520	5,725	1,764,870	51,274,396	102,490	1,850,200	179,770
TOTAL	235,886,220	6,725	2,112,770	227,817,521	5,360,645	3,820,200	263,310
<b>GRANT</b>							
CITY	1,238,946			18,259,778	658,470	63,364	9,598
TOWN	91,348,100		1,805,016	2,131,275		52,803	85,265
TOTAL	92,587,046		1,805,016	20,391,053	658,470	116,167	94,863
<b>HENNEPIN</b>							
CITY	122,107,261	34,900	11,609,192	9,081,795,777	1,200,677,242	148,084,213	214,600
TOWN	8,991,435			11,785,521		236,063	
TOTAL	131,098,696	34,900	11,609,192	9,093,581,298	1,200,677,242	148,320,276	214,600
<b>HOUSTON</b>							
CITY	1,457,989		185,107	62,077,426	857,976	695,053	5,000
TOWN	88,439,862	20,740	161,070	15,829,541	95,475	261,921	
TOTAL	89,897,851	20,740	346,177	77,906,967	953,401	956,974	5,000
<b>HUBBARD</b>							
CITY	258,543		357,599	16,793,776	1,056,930	241,038	250,927
TOWN	23,029,154	357,470	36,334,701	43,276,947		8,610,315	8,207,065
TOTAL	23,287,697	357,470	36,692,300	60,070,723	1,056,930	8,851,353	8,457,992
<b>ISANTI</b>							
CITY	487,155			29,061,962	3,117,030	332,594	
TOWN	93,000,823	894,635	7,793,443	55,586,056	262,020	2,198,111	132,295
TOTAL	93,487,978	894,635	7,793,443	84,648,018	3,379,050	2,530,705	132,295
<b>ITASCA</b>							
CITY	144,551		64,384	84,534,300	3,022,590	1,353,423	46,609
TOWN	18,792,152	20,140	41,021,569	129,768,418	126,948	16,193,047	4,852,871
TOTAL	18,936,703	20,140	41,085,953	214,302,718	3,149,538	17,546,470	4,899,480
<b>JACKSON</b>							
CITY	869,853			46,087,643	1,068,295	294,501	
TOWN	274,813,419		666,727	4,610,112		86,681	
TOTAL	275,683,272		666,727	50,697,755	1,068,295	381,182	
<b>KANABEC</b>							
CITY	859,429			17,793,472	968,243	145,831	
TOWN	45,563,156	3,570	5,358,734	13,906,764	41,585	426,506	68,267
TOTAL	46,422,585	3,570	5,358,734	31,700,236	1,009,828	572,337	68,267
<b>KANDIYOHI</b>							
CITY	1,735,106		645,923	124,593,925	10,131,958	868,794	117,288
TOWN	163,774,148		20,458,052	42,407,434	272,255	523,856	758,753
TOTAL	165,509,254		21,104,975	167,001,359	10,404,213	1,392,650	875,041
<b>KITSON</b>							
CITY	967,900			16,145,150	420,700		
TOWN	91,215,150		124,550	1,581,050		1,082,100	1,800
TOTAL	92,183,050		124,550	17,726,200	420,700	1,082,100	1,800
<b>KOCHIQUING</b>							
CITY	308,005		1,590,120	48,752,591	2,189,130	787,300	833,560
TOWN	16,214,385		4,589,110	22,581,289		785,300	414,780
TOTAL	16,522,390		6,179,230	71,333,880	2,189,130	1,572,600	1,248,340
<b>LA QUI PARLE</b>							
CITY	408,380			27,499,332	1,407,350	143,900	
TOWN	163,529,040		8,150	3,171,451		4,500	
TOTAL	163,937,420		8,150	30,670,783	1,407,350	148,400	

TABLE 18 PART A

## 1978 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY

## BY CITY AND TOWNSHIP

County	Farm	Timber	Seasonal Residential	Residential	Apartment	Vacant Land	Seasonal Commercial
<b>LAKE</b>							
CITY			382,333	40,186,198	886,215	774,739	
TOWN	808,872	5,557,790	12,029,166	29,497,846		2,478,242	2,664,940
TOTAL	808,872	5,557,790	12,411,499	69,684,044	886,215	3,252,981	2,664,940
<b>LAKE/WOODS</b>							
CITY	241,970		5,050	5,053,430	37,000		
TOWN	15,578,110	125,640	3,264,857	4,077,223			1,445,350
TOTAL	15,820,080	125,640	3,269,907	9,130,653	37,000		1,445,350
<b>LE SUEUR</b>							
CITY	1,010,229		639,990	69,992,178	2,731,455	361,445	133,325
TOWN	133,216,411	900	8,592,174	22,120,377	146,245	497,016	969,765
TOTAL	134,226,640	900	9,232,164	92,112,505	2,877,700	858,461	1,103,090
<b>LINCOLN</b>							
CITY	806,677		7,580	20,661,723	927,068	91,916	33,757
TOWN	98,338,520		493,313	1,617,858		186,829	23,407
TOTAL	99,145,197		500,893	22,279,581	927,068	278,745	57,164
<b>LYON</b>							
CITY	1,773,190			99,177,274	9,673,290	1,490,700	
TOWN	167,612,189		1,080	8,925,275	15,150	62,500	3,050
TOTAL	169,385,379		1,080	108,102,549	9,688,440	1,553,200	3,050
<b>MCLEOD</b>							
CITY	732,860			123,924,120	6,752,895	920,604	
TOWN	158,577,908	12,300	198,839	22,228,062	48,064	202,476	
TOTAL	159,310,768	12,300	198,839	146,152,182	6,800,959	1,123,080	
<b>MAHONMEN</b>							
CITY	147,650			7,979,527	239,200	54,300	
TOWN	37,767,930		2,641,570	3,239,314		21,900	374,500
TOTAL	37,915,580		2,641,570	11,218,841	239,200	76,200	374,500
<b>MARSHALL</b>							
CITY	510,140			21,188,364	800,230		
TOWN	143,663,795			2,021,063			
TOTAL	144,173,935			23,209,427	800,230		
<b>MARTIN</b>							
CITY	5,662,080		91,363	106,116,176	3,312,570	1,345,500	11,300
TOWN	300,942,965		275,870	6,223,822	46,350	152,500	27,300
TOTAL	306,605,045		375,230	112,402,598	3,358,870	1,498,000	38,600
<b>MEEKER</b>							
CITY	1,332,300		80,680	55,995,198	2,100,130	267,600	
TOWN	147,812,050	6,140	11,504,330	20,283,612	8,400	304,200	19,420
TOTAL	149,144,350	6,140	11,590,010	76,278,810	2,108,530	571,800	19,420
<b>MILLE LACS</b>							
CITY	619,264		1,283,459	37,675,553	2,294,930	410,305	177,343
TOWN	58,940,757		9,743,258	26,930,613		5,190,431	1,732,593
TOTAL	59,560,021		11,026,717	64,606,166	2,294,930	5,600,736	1,909,936
<b>MORRISON</b>							
CITY	4,397,574			50,348,457	2,586,281	81,691	10,780
TOWN	132,816,120	163,395	15,684,789	33,227,895		152,960	1,025,187
TOTAL	107,213,694	163,395	15,684,789	83,576,352	2,586,281	234,651	1,035,967
<b>MOWER</b>							
CITY	2,133,750			200,998,841	7,974,600	639,500	
TOWN	248,834,500			37,698,491	393,400	357,960	134,300
TOTAL	250,968,250			238,697,332	8,368,000	997,460	134,300
<b>MURRAY</b>							
CITY	878,735			31,483,429	647,938	76,299	
TOWN	187,491,877		2,874,610	5,178,074		221,390	
TOTAL	188,370,612		2,874,610	36,661,503	647,938	297,689	
<b>NICOLLET</b>							
CITY	1,820,147			112,831,592	5,898,653	854,643	
TOWN	155,472,786	12,450		15,164,414	151,990	424,187	
TOTAL	157,292,933	12,450		127,996,006	6,050,553	1,278,830	
<b>NOBLES</b>							
CITY	1,900,340			86,377,135	1,138,150	365,600	
TOWN	237,091,605			4,794,888			
TOTAL	238,991,945			91,172,023	1,138,150	365,600	
<b>NORMAN</b>							
CITY	215,060			21,996,294	1,160,605		
TOWN	133,563,114			3,456,330			
TOTAL	133,778,174			25,452,624	1,160,605		
<b>OLMSTED</b>							
CITY	2,268,335		40,853	526,731,822	49,816,614	7,062,459	
TOWN	175,445,499		391,983	138,214,956	141,495	2,460,530	
TOTAL	177,713,834		432,836	664,946,778	49,958,109	9,522,989	



TABLE 18 PART A

## 1978 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY

## BY CITY AND TOWNSHIP

County	Farm	Timber	Seasonal Residential	Residential	Apartment	Vacant Land	Seasonal Commercial
<b>OTTER TAIL</b>							
CITY	3,503,646		1,105,763	116,947,729	11,255,137	876,278	146,762
TOWN	203,953,811	7,330	60,659,712	65,231,091	71,420	5,500,063	6,041,710
TOTAL	207,457,457	7,330	61,765,475	182,178,820	11,326,557	6,376,341	6,188,472
<b>PENNINGTON</b>							
CITY	108,299			45,459,812	3,663,035		
TOWN	45,343,356			11,429,246			
TOTAL	45,451,655			56,889,056	3,663,035		
<b>PINE</b>							
CITY	7,756,222	12,945	601,944	28,112,157	1,067,603	431,231	73,583
TOWN	56,710,889	252,475	25,987,089	18,739,997	117,698	3,798,221	209,456
TOTAL	64,467,111	265,420	26,589,033	46,852,154	1,185,301	4,229,452	283,039
<b>PIPESTONE</b>							
CITY	2,496,060			43,336,854	1,080,930	267,500	
TOWN	106,576,495			2,807,155		14,000	
TOTAL	109,072,555			46,144,009	1,080,930	281,500	
<b>POLK</b>							
CITY	1,482,070		13,200	117,706,288	8,925,820		
TOWN	262,214,539	9,500	6,608,180	14,158,667			
TOTAL	263,696,609	9,500	6,621,380	131,864,955	8,925,820		
<b>POPE</b>							
CITY	380,980		351,300	26,954,642	1,457,755		230,765
TOWN	90,967,745		8,939,110	10,871,610	13,250		332,730
TOTAL	91,348,725		9,290,410	37,826,252	1,471,005		563,495
<b>RAMSEY</b>							
CITY	5,142,702	9,300	1,010,043	3,253,099,755	427,081,352	36,106,706	
TOWN	1,510,630		279,447	48,617,013		1,374,353	
TOTAL	6,653,332	9,300	1,289,490	3,301,716,768	427,081,352	37,481,059	
<b>RED LAKE</b>							
CITY	479,400			8,808,776	558,100		
TOWN	35,003,200			1,280,711			
TOTAL	35,482,600			10,089,487	558,100		
<b>REDWOOD</b>							
CITY	2,852,813			66,448,705	3,620,059	383,886	
TOWN	295,384,847			4,306,240		40,346	
TOTAL	298,237,660			70,754,945	3,620,059	424,232	
<b>RENVILLE</b>							
CITY	1,931,855			61,354,877	3,440,806	413,149	
TOWN	316,793,770		230,920	3,792,779		48,954	
TOTAL	318,725,625		230,920	65,147,656	3,440,806	462,103	
<b>RICE</b>							
CITY	3,835,158			163,402,409	12,956,191	1,610,826	
TOWN	165,638,727		6,851,677	46,582,838		877,050	598,199
TOTAL	169,473,885		6,851,677	209,985,247	12,956,191	2,487,876	598,199
<b>ROCK</b>							
CITY	1,993,541			42,123,610	1,592,340	101,500	
TOWN	146,454,081			1,933,907		6,400	
TOTAL	148,447,622			44,057,517	1,592,340	107,900	
<b>ROSEAU</b>							
CITY	176,250		17,800	17,531,478	744,150		
TOWN	74,676,591	58,650	1,527,220	5,382,924	60,450		67,250
TOTAL	74,852,841	58,650	1,545,020	22,914,402	804,600		67,250
<b>ST. LOUIS</b>							
CITY	1,774,177		307,449	920,083,423	51,721,984	23,899,100	16,773
TOWN	45,573,884		88,631,387	261,972,880	2,095,833		7,762,596
TOTAL	47,348,061		88,938,836	1,182,056,303	53,817,817	23,899,100	7,779,369
<b>SCOTT</b>							
CITY	17,008,786		3,056,267	210,626,346	12,797,605	5,167,424	59,000
TOWN	100,121,330		1,692,111	59,974,117	823,810	2,272,508	42,257
TOTAL	117,130,116		4,748,378	270,600,463	13,621,415	7,439,932	101,257
<b>SHERBURNE</b>							
CITY	9,441,158		1,722,670	78,500,601	4,255,000	1,414,091	61,800
TOWN	51,889,581		7,589,280	58,856,275		2,255,155	510,427
TOTAL	61,330,739		9,311,950	137,356,876	4,255,000	3,669,246	572,227
<b>SIDLEY</b>							
CITY	436,455			43,729,777	396,663	243,960	21,033
TOWN	197,309,794			7,073,135	12,228	68,292	
TOTAL	197,746,249			50,802,912	408,891	312,252	21,033
<b>STEARNS</b>							
CITY	3,905,901		194,867	340,594,329	34,109,924	4,796,569	35,850
TOWN	261,186,841		25,970,951	159,531,121	2,214,948	5,691,822	1,681,345
TOTAL	265,092,742		26,165,818	500,125,450	36,324,872	10,488,391	1,717,195

TABLE 18 PART A  
 1978 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY  
 BY CITY AND TOWNSHIP

County	Farm	Timber	Seasonal Residential	Residential	Apartment	Vacant Land	Seasonal Commercial
<b>STEELE</b>							
CITY	1,388,782			152,425,969	12,241,221	1,240,338	
TOWN	161,952,578		708,660	17,259,749	€2,990	56,559	
TOTAL	163,341,360		708,660	169,685,718	12,304,211	1,296,897	
<b>STEVENS</b>							
CITY	701,260			30,831,907	2,560,135	163,884	674
TOWN	105,807,319		61,493	3,366,770		46,056	31,351
TOTAL	106,508,579		61,493	34,198,677	2,560,135	229,940	32,025
<b>SWIFT</b>							
CITY	850,850			35,152,900	1,243,600	168,000	
TOWN	134,696,220		1,500	3,891,410		40,300	20,800
TOTAL	135,547,070		1,500	39,044,310	1,243,600	208,300	20,800
<b>TODD</b>							
CITY	622,918		6,687	38,766,418	1,514,345	179,834	86,906
TOWN	93,382,083	31,560	10,268,913	21,997,165		2,411,065	943,376
TOTAL	94,005,001	31,560	10,275,600	60,763,583	1,514,345	2,590,899	1,030,232
<b>TRAVERSE</b>							
CITY	466,080			13,801,340	646,000	29,510	4,100
TOWN	100,705,345		467,250	666,176		18,351	
TOTAL	101,171,425		467,250	14,467,516	646,000	47,861	4,100
<b>WABASHA</b>							
CITY	2,074,490		258,460	71,733,086	813,535	1,366,300	
TOWN	117,252,715		4,043,890	17,962,788		1,210,200	175,160
TOTAL	119,327,205		4,302,350	89,695,874	813,535	2,576,500	175,160
<b>MADENA</b>							
CITY	585,460		119,200	34,411,725	1,018,200	145,700	
TOWN	31,418,850	65,300	1,049,650	8,831,535	36,600	582,609	19,600
TOTAL	32,004,310	66,300	1,168,850	43,243,260	1,054,800	728,309	19,600
<b>WASECA</b>							
CITY	450,823			70,710,489	4,511,507	480,240	
TOWN	163,855,769		809,197	18,338,059	225,135	348,743	18,110
TOTAL	164,306,592		809,197	89,048,548	4,736,642	828,983	18,110
<b>WASHINGTON</b>							
CITY	47,079,065	61,950	4,524,211	756,885,791	32,589,621	17,161,603	
TOWN	47,602,078		8,376,251	163,730,812	117,735	7,509,280	
TOTAL	94,681,143	61,950	12,900,462	920,616,603	32,707,356	24,670,883	
<b>WATONWAN</b>							
CITY	678,790			41,970,724	1,040,595	217,500	
TOWN	171,832,250		266,690	3,239,770		40,500	
TOTAL	172,511,040		266,690	45,210,494	1,040,595	258,000	
<b>WILKIN</b>							
CITY	1,481,213			23,854,981	1,099,660		
TOWN	138,944,909			1,661,528			
TOTAL	140,426,122			25,516,509	1,099,660		
<b>WINONA</b>							
CITY	2,668,515		71,130	193,267,099	14,331,585	1,069,227	11,881
TOWN	117,673,612	17,930	927,705	41,733,929	786,110	770,195	103,357
TOTAL	120,342,127	17,930	998,835	235,001,028	15,117,695	1,839,422	115,238
<b>WRIGHT</b>							
CITY	4,800,394		809,120	124,132,593	7,174,030	1,271,830	32,147
TOWN	188,710,272		34,382,992	145,438,235	64,915	2,970,808	431,784
TOTAL	193,510,666		35,192,112	269,570,828	7,238,945	4,242,638	463,931
<b>YELLOW MEDICINE</b>							
CITY	1,677,048			42,366,434	1,413,235	165,522	
TOWN	185,635,223			5,270,683		44,508	
TOTAL	187,312,271			47,637,117	1,413,235	210,030	
<b>COOK</b>							
CITY			178,664	7,753,160	289,361	322,703	85,732
TOWN	4,100,943	3,913,506	28,058,492	19,012,647			3,173,395
Total	4,100,943	3,913,506	28,237,156	26,765,807	289,361	322,703	3,259,127
<b>STATEWIDE TOTAL</b>							
CITY	447,099,772	383,645	110,896,671	23,331,995,767	2,353,902,504	348,887,427	12,544,715
TOWN	10,844,751,261	13,322,831	838,690,476	2,928,902,148	13,255,270	98,851,251	73,942,430
Total	11,291,851,033	13,706,476	949,587,147	26,260,897,915	2,367,157,774	447,738,678	86,487,145

TABLE 18 PART B

## 1978 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY

BY CITY AND TOWNSHIP

County	Commercial	Industrial	Public Utility	Mineral	Market Value Totals		
					Real	Personal	Real And Personal
<b>AITKIN</b>							
CITY	6,663,404	1,089,007	2,900		26,925,227	214,670	27,139,897
TOWN	2,384,879	49,507	912,357		153,527,051	1,441,195	154,968,246
TOTAL	9,048,283	1,138,514	915,257		180,452,278	1,655,865	182,108,143
<b>ANOKA</b>							
CITY	179,990,500	127,279,400	10,194,545		1,982,237,649	50,404,061	2,032,641,710
TOWN	1,643,300		384,018		113,316,679	928,848	114,245,527
TOTAL	181,633,800	127,279,400	10,578,563		2,095,554,328	51,332,909	2,146,887,237
<b>BECKER</b>							
CITY	16,996,812	3,094,891	414,895		78,400,279	1,656,048	80,056,327
TOWN	3,973,593	290,045	861,165		183,967,867	1,296,616	185,264,483
TOTAL	20,970,405	3,384,936	1,276,060		262,368,146	2,952,664	265,320,810
<b>BELTRAMI</b>							
CITY	19,243,570	784,256	547,386		67,156,080	3,846,798	71,002,878
TOWN	2,409,388		2,716,435		107,068,961	6,842,729	113,911,690
TOTAL	21,652,958	784,256	3,663,821		174,225,041	10,689,527	184,914,568
<b>BENTON</b>							
CITY	19,881,617	3,941,540	6,396,718		109,171,755	3,966,088	113,137,843
TOWN	3,780,426	2,440	2,232,133		101,337,956	3,287,304	104,625,260
TOTAL	23,662,043	3,943,980	8,628,851		210,509,711	7,253,392	217,763,103
<b>BIG STONE</b>							
CITY	3,458,482	631,900	3,264,265		27,235,300	1,116,700	28,352,000
TOWN	321,700	41,500	442,456		73,827,189		73,827,189
TOTAL	3,780,182	673,400	3,706,721		101,062,489	1,116,700	102,179,189
<b>BLUE EARTH</b>							
CITY	59,340,728	18,198,560	15,044,379		306,338,973	8,403,140	314,742,113
TOWN	8,932,949	4,314,239	3,230,287		350,083,929	3,762,573	353,846,502
TOTAL	68,273,677	22,512,799	18,274,666		656,422,902	12,165,713	668,588,615
<b>BROWN</b>							
CITY	22,269,872	15,872,327	22,763		179,430,379	866,918	180,317,297
TOWN	3,100,569	1,126,231	645,599		224,331,758	425,522	224,757,280
TOTAL	25,370,441	16,998,558	668,362		403,762,137	1,312,440	405,074,577
<b>CARLTON</b>							
CITY	12,807,190	27,654,460	7,250,181		128,684,847	4,254,036	132,938,883
TOWN	1,538,684	411,505	36,195,022		123,897,652	17,654,478	141,552,130
TOTAL	14,345,874	28,065,965	43,445,203		252,582,499	21,908,514	274,491,013
<b>CARVER</b>							
CITY	34,271,332	2,288,144	613,675		257,115,779	5,445,733	262,561,512
TOWN	4,157,078		7,784,638		172,883,530	1,445,834	174,329,364
TOTAL	38,428,410	2,288,144	8,398,313		429,999,309	6,891,567	436,890,876
<b>CASS</b>							
CITY	7,316,110	116,026	78,997		56,664,907	1,995,407	58,660,314
TOWN	1,920,275		3,252,194		175,611,420	19,526,182	194,937,602
TOTAL	9,236,385	116,026	3,371,191		232,076,327	21,521,589	253,597,916
<b>CHIPPEWA</b>							
CITY	8,838,379	742,721	8,263,799		69,301,795	3,214,289	72,516,088
TOWN	3,453,996		390,644		154,323,359	1,328,711	155,652,070
TOTAL	12,292,375	742,721	8,674,443		223,625,158	4,543,000	228,168,158
<b>CHISAGO</b>							
CITY	10,843,551	1,951,493	3,665,705		104,364,142	4,115,610	108,479,752
TOWN	1,473,769	67,042	2,327,796		140,629,357	2,432,396	143,061,753
TOTAL	12,317,320	2,018,535	5,993,501		244,993,499	6,548,006	251,541,505
<b>CLAY</b>							
CITY	37,575,800	6,666,900	152,703		284,408,708	6,964,300	291,373,008
TOWN	2,575,700	3,819,100	740,434		206,858,741	2,491,900	209,350,641
TOTAL	40,151,500	10,486,000	893,137		491,267,449	9,456,200	500,723,649
<b>CLEARWATER</b>							
CITY	3,056,900	60,300	212,002		13,074,667	419,100	13,493,767
TOWN	352,600	9,500	17,559,893		65,511,631	11,011,521	76,523,152
TOTAL	3,409,500	69,800	17,771,895		78,586,298	11,430,621	90,016,919
<b>COTTONWOOD</b>							
CITY	10,384,526	5,049,181	36,178		75,217,828	958,672	76,176,500
TOWN	1,887,569	1,343,500	565,353		241,832,382	192,497	242,024,879
TOTAL	12,272,095	6,392,681	601,531		317,050,210	1,151,169	318,201,379
<b>CROW WING</b>							
CITY	34,787,985	5,260,039	1,455,828	104,184	251,573,846	5,789,183	257,363,029
TOWN	5,301,324	234,423	4,003,404	1,036,728	246,118,925	484,464	246,603,389
TOTAL	40,089,309	5,494,462	5,459,232	1,140,912	497,692,771	6,273,647	503,966,418
<b>DAKOTA</b>							
CITY	272,115,507	109,215,693	12,716,792		2,248,690,360	53,233,574	2,301,923,934
TOWN	3,932,477	454,500	988,362		171,557,543	6,008,616	177,566,159
TOTAL	276,047,984	109,670,193	128,151,154		2,420,247,903	59,242,190	2,479,490,093

TABLE 18 PART B  
1978 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
<b>DODGE</b>							
CITY	6,628,555	1,836,239	427,738		60,149,377	1,708,785	61,858,162
TOWN	675,924	231,970	190,514		181,815,242	820,305	182,635,547
TOTAL	7,304,479	2,068,209	618,252		241,964,619	2,529,090	244,493,709
<b>DOUGLAS</b>							
CITY	21,670,141	2,459,167	2,506,941		89,353,027	3,148,621	92,501,648
TOWN	6,928,928	21,600	1,136,293		210,998,948	1,920,713	212,919,661
TOTAL	28,599,069	2,480,767	3,643,234		300,351,975	5,069,334	305,421,309
<b>FARIBAULT</b>							
CITY	11,717,173	7,331,397	602,198		87,933,940	2,646,865	90,580,805
TOWN	832,652	985,714	1,557,243		312,725,352	354,275	313,079,627
TOTAL	12,549,825	8,317,111	2,159,441		400,659,292	3,001,140	403,660,432
<b>FILLMORE</b>							
CITY	11,237,161	621,851	564,302		90,636,185	1,949,014	92,585,199
TOWN	2,269,464	39,040	1,271,265		208,082,964	1,336,557	209,419,521
TOTAL	13,506,625	660,891	1,835,567		298,719,149	3,285,571	302,004,720
<b>FREEBORN</b>							
CITY	31,174,105	20,613,083	4,208,235		228,532,466	5,167,800	233,700,266
TOWN	3,686,719	722,693	3,930,276		335,429,310	9,093,549	344,522,859
TOTAL	34,860,824	21,335,776	8,138,511		563,961,776	14,261,349	578,223,125
<b>GOODHUE</b>							
CITY	32,211,600	21,750,500	337,143,244		580,815,764	10,215,265	591,031,029
TOWN	5,415,600	524,600	574,816		292,072,987	1,253,716	293,326,703
TOTAL	37,628,200	22,275,100	337,718,060		872,888,751	11,468,981	884,357,732
<b>GRANT</b>							
CITY	4,518,260		50,252		24,798,668	1,524,027	26,322,695
TOWN	182,660		209,634		95,814,753	237,107	96,021,860
TOTAL	4,700,920		259,886		120,613,421	1,731,134	122,344,555
<b>HENNEPIN</b>							
CITY	2,119,321,857	883,794,666	123,549,341		13,691,189,249	244,797,838	13,935,987,087
TOWN	216,003	204,800	71,171		21,504,990	170,600	21,675,590
TOTAL	2,119,537,857	883,999,666	123,620,512		13,712,694,239	244,968,438	13,957,662,677
<b>HOUSTON</b>							
CITY	8,316,835	619,337	37,930		74,252,603	1,498,264	75,750,867
TOWN	1,195,879	65,753	362,465		106,432,706	937,565	107,370,671
TOTAL	9,512,714	685,090	400,395		180,685,309	2,436,229	183,121,538
<b>HUBBARD</b>							
CITY	6,872,213	309,260	128,732		26,269,018	1,058,251	27,327,269
TOWN	3,201,291		2,800,009		125,816,952	6,729,028	132,545,980
TOTAL	10,073,504	309,260	2,928,741		152,085,970	7,787,279	159,873,249
<b>ISANTI</b>							
CITY	8,568,137		1,041,830		42,608,678	1,494,300	44,102,978
TOWN	2,319,788		1,853,387		164,040,558	2,020,000	166,060,558
TOTAL	10,887,925		2,895,187		206,649,236	3,514,300	210,163,536
<b>ITASCA</b>							
CITY	23,927,223	26,486,898	1,659,823	16,326,622	157,566,423	3,466,334	161,032,757
TOWN	4,247,378	14,525,244	127,194,802	4,402,546	361,145,115	21,745,912	382,891,027
TOTAL	28,174,601	41,012,142	128,854,625	20,729,168	518,711,538	25,212,246	543,923,784
<b>JACKSON</b>							
CITY	6,676,610	14,100	32,530		55,043,532	1,793,081	56,836,613
TOWN	1,397,801	2,755,200	5,073,374		289,403,314	1,596,781	291,000,095
TOTAL	8,074,411	2,769,300	5,105,904		344,446,846	3,389,862	347,836,708
<b>KANABEC</b>							
CITY	4,255,074	2,641,505	117,568		26,781,122	483,067	27,264,189
TOWN	820,853	81,737	97,258		66,368,430	139,913	66,508,343
TOTAL	5,075,927	2,723,242	214,826		93,149,552	622,980	93,772,532
<b>KANDIYOHI</b>							
CITY	28,105,234	6,061,563	615,213		172,875,004	3,593,900	176,469,904
TOWN	4,301,388	439,045	2,287,673		235,222,604	2,983,963	238,206,567
TOTAL	32,406,622	6,500,608	2,902,886		408,098,608	6,577,863	414,676,471
<b>KITSON</b>							
CITY	3,966,400	263,700	611,825		22,375,675	2,313,500	24,689,175
TOWN	602,900		8,760,899		103,368,449	15,561,016	118,929,465
TOTAL	4,569,300	263,700	9,372,724		125,744,124	17,874,516	143,618,640
<b>KOCHIHING</b>							
CITY	12,153,600	22,760,700	769,099		90,164,105	2,190,900	92,355,005
TOWN	729,700	1,289,400	2,872,320		49,475,264	190,705	49,666,989
TOTAL	12,883,300	24,050,100	3,661,419		139,640,389	2,381,605	142,021,994
<b>LAC QUI- PARLE</b>							
CITY	9,054,300	2,474,100	153,183		41,185,545	2,272,000	43,457,545
TOWN	871,300	742,200	522,690		168,849,331	355,190	169,204,521
TOTAL	9,925,600	3,221,300	715,873		210,034,876	2,627,190	212,662,066

TABLE 18 PART B

## 1978 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY

## BY CITY AND TOWNSHIP

County	Market Value Totals						
	Commercial	Industrial	Public Utility	Mineral	Real	Personal	Real And Personal
<b>LAKE</b>							
CITY	5,145,507	345,330	716,201		48,436,923	724,146	49,161,069
TOWN	988,274	1,397,627	1,841,623		57,264,380	1,181,682	58,446,062
TOTAL	6,134,181	1,742,957	2,557,824		105,701,303	1,905,828	107,607,131
<b>LAKE/WOODS</b>							
CITY	1,492,600	331,700	202,161		7,363,911	537,853	7,901,764
TOWN	115,500	7,500	267,392		24,881,572	979,370	25,860,942
TOTAL	1,608,100	339,200	469,553		32,245,483	1,517,223	33,762,706
<b>LE SUEUR</b>							
CITY	8,536,141	6,464,438	3,277,097		93,146,298	2,652,788	95,799,086
TOWN	1,534,905	650,088	658,135		168,385,966	1,705,796	170,091,762
TOTAL	10,071,046	7,114,526	3,935,232		261,532,264	4,358,584	265,890,848
<b>LINCOLN</b>							
CITY	3,268,742	965,282	259,991		27,022,736	415,116	27,437,852
TOWN	433,329	33,637	99,357		101,226,250	139,521	101,365,771
TOTAL	3,702,071	998,919	359,348		128,248,986	554,637	128,803,623
<b>LYON</b>							
CITY	27,925,400	6,087,900	900,179		147,033,933	3,534,068	150,568,001
TOWN	1,587,200		2,358,905		180,565,349	1,026,810	181,592,159
TOTAL	29,512,600	6,087,900	3,265,084		327,599,282	4,560,878	332,160,160
<b>MCLEOD</b>							
CITY	19,765,385	16,288,039	249,970		168,633,873	2,351,266	170,985,139
TOWN	2,166,752	1,066,986	550,633		185,052,020	965,693	186,017,713
TOTAL	21,932,137	17,355,025	800,603		353,685,893	3,316,959	357,002,852
<b>MAHONMEN</b>							
CITY	1,386,000		80,717		9,887,394	649,400	10,536,794
TOWN	611,900		119,375		44,776,489	102,320	44,878,809
TOTAL	1,997,900		200,092		54,663,883	751,720	55,415,603
<b>MARSHALL</b>							
CITY	4,932,500		214,355		27,645,589	1,875,200	29,520,789
TOWN	434,500		10,477,244		156,596,602	16,687,327	173,283,929
TOTAL	5,367,000		10,691,599		184,242,191	18,562,527	202,804,718
<b>MARTIN</b>							
CITY	20,981,300	8,317,500	238,434		146,146,770	2,228,882	148,375,652
TOWN	785,400	938,700	15,800,690		325,193,597	1,355,188	326,548,785
TOTAL	21,766,700	9,256,200	16,039,124		471,340,367	3,584,070	474,924,437
<b>MEEKER</b>							
CITY	10,975,100	3,139,600	194,488		74,085,096	2,337,101	76,392,197
TOWN	1,669,500		862,492		182,493,144	1,288,843	183,781,987
TOTAL	12,644,600	3,139,600	1,076,980		256,578,240	3,595,944	260,174,184
<b>MILLE LACS</b>							
CITY	8,988,710	2,137,047	1,022,297		54,608,903	1,475,433	56,084,336
TOWN	1,842,386	87,381	1,683,207		106,150,626	990,921	107,141,547
TOTAL	10,831,096	2,224,423	2,705,504		160,759,529	2,466,354	163,225,883
<b>MORRISON</b>							
CITY	13,930,666		2,751,773		74,107,222	3,182,271	77,289,493
TOWN	2,065,827		5,241,695		160,377,868	3,866,914	164,244,782
TOTAL	15,996,493		7,993,468		234,485,090	7,049,185	241,534,275
<b>MOWER</b>							
CITY	35,918,500	15,394,500	104,981		263,164,672	2,419,300	265,583,972
TOWN	4,204,800	268,500	3,250,418		295,142,369	1,624,661	296,767,030
TOTAL	40,123,300	15,663,000	3,355,399		558,307,041	4,043,961	562,351,002
<b>MURRAY</b>							
CITY	4,901,025	178,555	176,905		38,342,890	1,388,651	39,731,541
TOWN	1,894,365	333,302	521,400		198,515,018	51,482	198,566,500
TOTAL	6,795,390	511,857	698,309		236,857,908	1,440,133	238,298,041
<b>NICOLLET</b>							
CITY	14,989,486	5,278,802	288,805		141,962,128	2,861,522	144,823,650
TOWN	523,802	622,040	264,677		172,656,256	1,254,096	173,910,352
TOTAL	15,513,288	5,900,842	573,482		314,618,384	4,115,618	318,734,002
<b>NOBLES</b>							
CITY	23,200,000	5,262,000	183,904		118,427,129	1,705,400	120,132,529
TOWN	1,826,900	1,245,900	526,170		245,485,463	339,386	245,824,849
TOTAL	25,026,900	6,507,900	710,074		363,912,592	2,044,786	365,957,378
<b>NORMAN</b>							
CITY	3,084,372	72,600	147,100		26,675,031	2,058,300	28,734,331
TOWN	735,300		2,929,116		140,683,860	1,432,000	142,115,860
TOTAL	3,819,672	72,600	3,076,216		167,359,891	3,490,300	170,850,191
<b>OLMSTED</b>							
CITY	174,226,867	39,475,373	2,123,481		801,745,804	7,649,345	809,395,149
TOWN	9,904,253	4,639,910	3,245,463		334,444,585	2,949,015	337,393,604
TOTAL	184,131,120	44,115,283	5,368,944		1,136,190,389	10,598,360	1,146,788,753

TABLE 18 PART B

## 1978 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY

## BY CITY AND TOWNSHIP

County	Commercial	Industrial	Public Utility	Mineral	Market Value Totals		
					Real	Personal	Real And Personal
<b>OTTER TAIL</b>							
CITY	31,394,680	3,124,978	25,302,644		193,657,617	7,110,907	200,768,524
TOWN	3,979,754	4,886	5,522,612		350,972,389	3,469,826	354,442,215
TOTAL	35,374,434	3,129,864	30,825,256		544,630,006	10,580,733	555,210,739
<b>PENNINGTON</b>							
CITY	12,015,907	2,910,651			64,157,704	2,728,555	66,886,259
TOWN	1,693,642		615,705		59,081,947	8,792,119	67,874,066
TOTAL	13,709,549	2,910,651	615,705		123,239,651	11,520,674	134,760,325
<b>PINE</b>							
CITY	7,901,303	682,044	1,421,154		48,060,186	2,732,142	50,792,328
TOWN	1,156,754	34,770	1,256,352		108,263,701	2,847,982	111,111,683
TOTAL	9,058,057	716,814	2,677,506		156,323,887	5,580,124	161,904,011
<b>PIPESTONE</b>							
CITY	8,001,300	1,560,800	1,084,243		57,827,587	3,183,438	61,011,125
TOWN	429,400		615,887		110,442,937	581,700	111,024,637
TOTAL	8,430,700	1,560,800	1,700,130		168,270,524	3,765,138	172,035,762
<b>POLK</b>							
CITY	27,337,700	10,140,800	609,493		166,305,371	8,472,636	174,778,007
TOWN	1,840,800	4,457,700	6,290,586		295,579,972	8,462,601	304,042,573
TOTAL	29,178,500	14,598,500	6,900,079		461,885,343	16,935,237	478,820,580
<b>POPE</b>							
CITY	5,860,700	740,400	891,333		36,867,875	1,781,200	38,649,075
TOWN	3,630,000	387,500	614,769		115,756,714	1,201,230	116,957,544
TOTAL	9,490,700	1,127,900	1,506,102		152,624,589	2,982,430	155,607,019
<b>RAMSEY</b>							
CITY	768,842,323	416,711,653	72,599,799		4,980,603,633	105,129,455	5,085,733,088
TOWN	1,389,669	687,356	1,193,660		55,052,128	432,023	55,484,151
TOTAL	770,231,992	417,399,009	73,793,459		5,035,655,761	105,561,478	5,141,217,239
<b>RED LAKE</b>							
CITY	1,706,100	178,400	503,497		12,234,268	1,845,700	14,079,968
TOWN	180,000		2,001,224		38,465,135	4,209,200	42,674,335
TOTAL	1,886,100	176,400	2,504,716		50,699,403	6,054,900	56,754,303
<b>REDWOOD</b>							
CITY	13,993,736	6,434,442	776,735		94,510,376	2,038,834	96,549,210
TOWN	1,258,091	599,952	463,793		302,053,269	332,055	302,385,324
TOTAL	15,251,827	7,034,394	1,240,528		396,563,645	2,370,889	398,934,534
<b>RENVILLE</b>							
CITY	10,218,086	4,880,800	405,860		82,645,433	3,278,041	85,923,474
TOWN	1,021,507	15,635,427	1,015,790		338,539,147	2,252,877	340,792,024
TOTAL	11,239,593	20,516,227	1,421,650		421,184,580	5,530,918	426,715,498
<b>RICE</b>							
CITY	43,984,891	12,248,823	1,320,074		239,358,372	6,130,099	245,488,471
TOWN	2,124,002		6,302,163		228,974,556	4,492,468	233,467,124
TOTAL	46,108,893	12,248,823	7,622,237		468,333,028	10,622,567	478,955,595
<b>ROCK</b>							
CITY	7,585,935	2,611,626	164,477		56,173,029	960,416	57,133,445
TOWN	428,145	548,474	821,883		150,192,890	139,571	150,332,461
TOTAL	8,014,080	3,160,100	986,360		206,365,919	1,099,987	207,465,906
<b>ROSEAU</b>							
CITY	5,891,700	2,132,000	100,997		26,654,375	1,288,033	27,942,408
TOWN	561,549		1,394,381		83,729,015	1,512,623	85,241,638
TOTAL	6,453,249	2,132,000	1,555,378		110,383,390	2,800,656	113,184,046
<b>ST. LOUIS</b>							
CITY	200,099,301	39,787,995	76,306,857	16,699,894	1,330,696,953	36,869,829	1,367,566,782
TOWN	12,968,779	14,314,406	18,127,963	51,428,878	502,876,606	26,460,355	529,336,961
TOTAL	213,068,080	54,102,401	94,434,820	68,128,772	1,833,573,559	63,330,184	1,896,903,743
<b>SCOTT</b>							
CITY	33,984,509	45,331,374	24,028,475		352,059,786	9,576,872	361,636,658
TOWN	3,103,416	887,470	702,428		169,619,447	1,139,927	170,759,374
TOTAL	37,087,925	46,218,844	24,730,903		521,679,233	10,716,799	532,396,032
<b>SHERBURNE</b>							
CITY	9,304,799	937,000	300,687,792		406,324,911	6,388,055	412,712,966
TOWN	3,113,277	620,000	806,705		125,640,700	795,203	126,436,903
TOTAL	12,418,076	1,557,000	301,494,497		531,965,611	7,184,258	539,149,869
<b>SIBLEY</b>							
CITY	4,906,833	3,243,223	227,505		53,205,449	1,143,710	54,349,159
TOWN	920,754	915,325	453,169		206,792,702	1,536,174	208,328,876
TOTAL	5,827,587	4,158,548	720,674		259,998,151	2,679,884	262,678,035
<b>STEARNS</b>							
CITY	88,878,135	32,080,480	5,849,594		510,445,649	13,171,807	523,617,456
TOWN	11,252,448	480,683	3,349,681		471,359,840	2,324,089	473,683,929
TOTAL	100,130,583	32,561,163	9,199,275		981,805,489	15,495,896	997,301,385

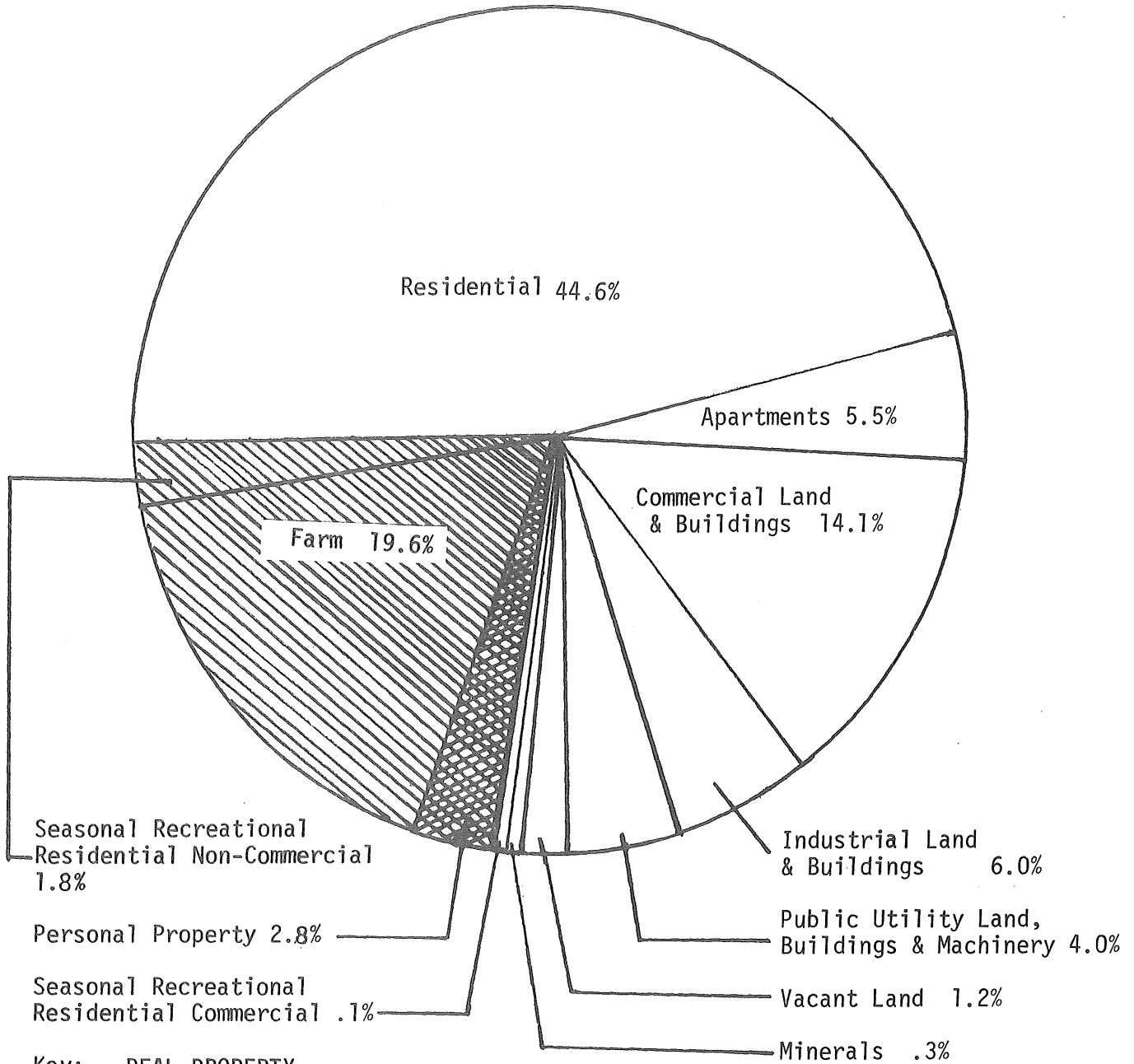
TABLE 18 PART B  
1978 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY

County	Use Class				Market Value Totals		Real And Personal
	Commercial	Industrial	Public Utility	Mineral	Real	Personal	
<b>STEELE</b>							
CITY	28,822,504	10,506,581	196,364		206,821,759	1,033,394	207,855,153
TOWN	2,996,343	1,709,193	2,667,664		187,413,736	5,338,776	192,752,512
TOTAL	31,818,847	12,215,774	2,864,028		394,235,495	6,372,170	400,607,665
<b>STEVENS</b>							
CITY	7,618,466	725,460	254,976		42,876,762	2,676,383	45,553,145
TOWN	581,152	87,847	411,005		110,392,993	2,221,605	112,614,598
TOTAL	8,199,618	813,307	665,981		153,269,755	4,897,988	158,167,743
<b>SWIFT</b>							
CITY	6,846,500	1,026,400	448,842		45,737,092	2,875,800	48,612,892
TOWN	789,500	1,469,800	2,090,235		142,999,765	1,983,157	144,982,922
TOTAL	7,636,000	2,496,200	2,539,077		188,736,857	4,858,957	193,595,814
<b>TODD</b>							
CITY	6,608,095	2,991,821	195,060		50,972,084	2,445,894	53,417,978
TOWN	1,189,958	122,321	2,054,730		132,401,121	2,967,434	135,368,555
TOTAL	7,798,053	3,114,142	2,249,790		183,373,205	5,413,328	188,786,533
<b>TRAVERSE</b>							
CITY	2,683,814	199,100	289,437		18,119,381	1,238,468	19,357,849
TOWN	162,840		521,605		102,541,567	1,401,051	103,942,618
TOTAL	2,846,654	199,100	811,042		120,660,948	2,639,519	123,300,467
<b>WABASHA</b>							
CITY	11,377,800	3,941,500	707,816		92,272,987	1,996,600	94,269,587
TOWN	655,700	8,500	201,235		141,510,188	499,700	142,009,888
TOTAL	12,033,500	3,950,000	909,051		233,783,175	2,496,300	236,279,475
<b>WADENA</b>							
CITY	9,509,300	1,299,300	698,597		47,787,482	2,375,344	50,162,826
TOWN	466,600	14,500	610,672		43,076,916	1,943,581	45,020,497
TOTAL	9,975,900	1,313,800	1,309,269		90,864,398	4,318,925	95,183,323
<b>WASECA</b>							
CITY	11,771,921	8,731,586	757,916		97,414,487	1,347,822	98,762,304
TOWN	1,171,645	817,600	2,443,237		188,077,445	3,909,317	191,986,812
TOTAL	12,943,566	9,549,186	3,201,153		285,491,932	5,257,139	290,749,116
<b>WASHINGTON</b>							
CITY	86,739,801	41,468,997	88,257,188		1,074,766,227	32,478,748	1,107,246,975
TOWN	6,873,956	675,661	142,305		235,028,078	3,468,953	238,497,031
TOTAL	93,613,757	42,144,658	88,399,493		1,309,796,305	35,947,701	1,345,744,006
<b>WATONWAN</b>							
CITY	7,232,600	4,490,100	149,729		55,780,038	1,055,357	56,835,395
TOWN	926,600	662,900	1,058,095		178,026,805	584,314	178,611,119
TOTAL	8,159,200	5,153,000	1,207,824		233,806,843	1,639,671	235,446,514
<b>WILKIN</b>							
CITY	4,500,791	46,600	40,757		31,024,002	1,700,695	32,724,697
TOWN	633,279		152,411		141,392,127	840,205	142,232,332
TOTAL	5,134,070	46,600	193,168		172,416,129	2,540,900	174,957,029
<b>WINONA</b>							
CITY	43,142,927	31,129,347	2,388,785		288,080,496	6,574,513	294,655,009
TOWN	2,388,330	521,100	562,682		165,484,950	529,616	166,014,566
TOTAL	45,531,257	31,650,447	2,951,467		453,565,446	7,104,129	460,669,575
<b>WRIGHT</b>							
CITY	22,871,170	2,909,559	85,983,012		249,983,855	5,846,082	255,829,937
TOWN	3,919,993	981,327	26,116,125		403,016,451	1,319,575	404,336,026
TOTAL	26,791,163	3,890,886	112,099,137		653,000,306	7,165,657	660,165,963
<b>YELLOW MEDICINE</b>							
CITY	7,263,606	3,573,983	456,955		56,916,783	2,105,382	59,022,165
TOWN	765,110	322,804	631,417		192,669,745	879,785	193,549,530
TOTAL	8,028,716	3,896,787	1,088,372		249,586,528	2,985,167	252,571,695
<b>COOK</b>							
CITY	3,841,941				12,471,561	12,822	12,484,383
TOWN	3,767,535		216,592		62,243,110	336,081	62,579,203
TOTAL	7,609,476		216,592		74,714,671	348,903	75,063,586
<b>STATEWIDE TOTAL</b>							
CITY	5,036,604,618	2,138,456,588	1,365,874,466	33,130,700	35,179,776,873	767,815,214	35,947,592,087
TOWN	204,682,927	93,051,601	388,295,532	56,868,152	15,554,613,879	285,125,879	15,839,739,758
TOTAL	5,241,287,545	2,231,508,189	1,754,169,998	89,998,852	50,734,390,752	1,052,941,093	51,787,331,845

FIGURE 2

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

## Assessment Year 1978



Key: REAL PROPERTY



Agricultural

\$ 3,408,494,727 21.4%



Non-Agricultural

12,068,583,065 75.8



PERSONAL PROPERTY

444,909,746 2.8

TOTAL ASSESSED VALUE \$15,921,987,538 100.0%

\* Timber Excluded  
less than .1%



TABLE 19 PART A

1978 ASSESSED VALUE OF REAL PROPERTY AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

BY CITY AND TOWNSHIP

County	AGRICULTURAL										Total Agricultural Assessed Value
	Homestead						Agricultural Non Homestead	Timber	Seasonal Recreational Residential		
	Blind/Para,Vet/Disabled		Up To \$17,000 Market		Over \$17,000 Market						
	Up To 160 Acres	Over 160 Acres	Up To 160 Acres	Over 160 Acres	Up To 160 Acres	Over 160 Acres	30%	20%	30%		
	5%	5%	16%	16%	30%	30%	30%	20%	30%		
<b>AITKIN</b>											
CITY			6,160		7,808	4,551	8,550		927,609	954,678	
TOWN	4,957		1,694,882	29,017	2,183,176	663,490	5,277,420	1,342	18,238,021	28,092,305	
TOTAL	4,957		1,701,042	29,017	2,190,984	668,041	5,285,970	1,342	19,165,630	29,046,983	
<b>ANOKA</b>											
CITY	2,605		1,470,393	1,367	4,059,312	116,526	4,006,044	27,160	899,010	10,582,417	
TOWN	2,500		1,149,728	2,120	3,030,870	66,945	1,085,481	15,000	1,303,350	6,655,994	
TOTAL	5,105		2,620,121	3,487	7,090,182	183,471	5,091,525	42,160	2,202,360	17,238,411	
<b>BECKER</b>											
CITY			12,157		13,842	2,002	33,559		314,899	376,459	
TOWN	4,294	256	4,300,754	116,150	5,614,335	3,122,186	7,775,288	3,288	10,900,136	31,836,687	
TOTAL	4,294	256	4,312,911	116,150	5,628,177	3,124,188	7,808,847	3,288	11,215,035	32,213,146	
<b>BENTON</b>											
CITY			41,564	639	20,629	5,971	19,294	570	104,121	192,788	
TOWN	2,325		2,767,694	73,506	1,395,163	948,164	3,001,652	22,871	3,854,283	12,055,658	
TOTAL	2,325		2,809,258	74,145	1,415,792	954,135	3,020,946	23,441	3,958,404	12,258,446	
<b>BELTRAMI</b>											
CITY			33,871		34,901	4,659	77,178			150,609	
TOWN	6,039		3,742,425	629	7,544,331	1,187,748	2,848,030		472,054	15,801,256	
TOTAL	6,039		3,776,296	629	7,579,232	1,192,407	2,925,208		472,054	15,951,865	
<b>BIG STONE</b>											
CITY			22,472		17,514	9,420	68,667			118,073	
TOWN			1,488,204	128	4,446,923	887,367	12,706,826		414,425	19,943,873	
TOTAL			1,510,676	128	4,464,437	896,787	12,775,493		414,425	20,061,946	
<b>BLUE EARTH</b>											
CITY			45,909		110,715		326,352		16,210	499,186	
TOWN	2,765		4,603,550		33,124,645	2,663,837	41,535,359		289,203	82,219,359	
TOTAL	2,765		4,649,459		33,235,360	2,663,837	41,861,711		305,413	82,718,545	
<b>BROWN</b>											
CITY			44,275		137,088	97	257,936			439,396	
TOWN			3,803,916		27,180,130	2,804,101	26,458,214			50,245,361	
TOTAL			3,848,191		27,317,218	2,804,198	26,716,150			60,685,757	
<b>CARLTON</b>											
CITY	1,094		146,580		106,447	3,594	23,371	807	62,320	344,213	
TOWN			2,650,260	13,000	1,715,257	448,812	932,311	212,557	1,796,431	7,768,628	
TOTAL	1,094		2,796,840	13,000	1,821,704	452,406	955,682	213,364	1,858,751	8,112,841	
<b>CARVER</b>											
CITY			271,117		1,220,382	5,888	2,676,470		256,411	4,430,268	
TOWN	2,765		3,696,280		19,553,827	679,257	7,739,311		243,564	31,915,004	
TOTAL	2,765		3,967,397		20,774,209	685,145	10,415,781		499,975	36,345,272	
<b>CASS</b>											
CITY			51,583	1,987	21,229	7,052	35,052		3,974,964	4,091,867	
TOWN	5,887	125	2,220,779	69,964	1,034,503	735,012	1,969,167		21,863,760	27,899,197	
TOTAL	5,887	125	2,272,362	71,951	1,055,732	742,064	2,004,219		25,838,724	31,991,064	
<b>CHIPPEWA</b>											
CITY			27,953		52,801	7,860	142,280			230,894	
TOWN	2,800		2,721,129		14,059,684	2,239,898	22,089,537			41,113,048	
TOTAL	2,800		2,749,082		14,112,485	2,247,758	22,231,817			41,343,942	
<b>CHISAGO</b>											
CITY			614,866		1,268,515	45,371	940,324	17,864	472,435	3,359,375	
TOWN	3,344		3,552,553		9,865,872	484,752	3,929,686	16,192	3,247,407	21,099,806	
TOTAL	3,344		4,167,419		11,134,387	530,123	4,870,010	34,056	3,719,842	24,459,181	
<b>CLAY</b>											
CITY			58,544		58,560		330,060			447,164	
TOWN	250		3,741,632	656	11,247,072	3,260,730	30,261,648		92,910	48,604,898	
TOTAL	250		3,800,176	656	11,305,632	3,260,730	30,591,708		92,910	49,052,062	
<b>CLEARWATER</b>											
CITY			10,011	61	6,010	1,838	27,246			45,166	
TOWN	1,226	174	2,264,777	146,235	2,090,991	995,073	2,781,480	1,380	856,674	9,138,010	
TOTAL	1,226	174	2,274,788	146,296	2,097,001	996,911	2,808,726	1,380	856,674	9,183,176	
<b>COTTONWOOD</b>											
CITY			10,680		20,361		135,528		3,138	169,707	
TOWN			2,753,132		22,839,549	6,403,130	34,582,423		10,116	66,588,350	
TOTAL			2,763,812		22,859,910	6,403,130	34,717,951		13,254	66,758,057	
<b>CROW WING</b>											
CITY			81,887	408	64,494	6,350	432,038	6,509	16,396,062	16,987,748	
TOWN	2,712		1,961,870	11,714	2,580,165	394,380	2,651,299	57,926	25,814,161	33,474,227	
TOTAL	2,712		2,043,757	12,122	2,644,659	400,730	3,083,337	64,435	42,210,223	50,461,975	
<b>DAKOTA</b>											
CITY	2,800		720,049		3,331,943	260,206	13,836,772		136,909	18,288,679	
TOWN	5,600		2,078,373		13,383,532	2,296,056	9,650,948	24,152	80,603	27,519,264	
TOTAL	8,400		2,798,422		16,715,475	2,556,262	23,487,720	24,152	217,512	45,807,943	

TABLE 19 PART A

1978 ASSESSED VALUE OF REAL PROPERTY AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

BY CITY AND TOWNSHIP

County	AGRICULTURAL										Total Agricultural Assessed Value
	Blind/Para, Vet/Disabled		Home, Lead		Over \$17,000 Market		Agricultural Non Homestead	Timber	Seasonal Recreational	Residential	
	Up To 160 Acres	Over 160 Acres	Up To 160 Acres	Over 160 Acres	Up To 160 Acres	Over 160 Acres					
	5%	5%	16%	16%	30%	30%	30%	20%	30%		
<b>DODGE</b>											
CITY			60,137		276,975		202,018			539,130	
TOWN	1,106		3,288,341		23,189,387	2,322,657	19,353,998			48,155,489	
TOTAL	1,106		3,348,478		23,466,362	2,322,657	19,556,016			48,694,619	
<b>DOUGLAS</b>											
CITY			84,738		128,909	5,485	119,402		197,863	536,397	
TOWN	5,887		4,348,903	456	10,520,113	2,291,995	7,517,313		8,184,737	32,869,404	
TOTAL	5,887		4,433,641	456	10,649,022	2,297,480	7,636,715		8,382,600	33,405,801	
<b>FARIBAUT</b>											
CITY			80,692		313,560	6,788	312,852			713,892	
TOWN	4,200		3,755,384		33,145,584	3,141,588	47,544,426		151,133	87,742,315	
TOTAL	4,200		3,836,076		33,459,144	3,148,376	47,857,278		151,133	88,456,207	
<b>FILLMORE</b>											
CITY	684		368,473		1,034,489	216,145	669,340		258	2,289,389	
TOWN	6,576		5,408,148	227	26,606,026	5,879,385	16,497,396	2,029	102,257	54,502,044	
TOTAL	7,260		5,776,621	227	27,640,515	6,095,530	17,166,736	2,029	102,515	56,791,433	
<b>FREEBORN</b>											
CITY			37,879		83,947	2,592	319,388			443,806	
TOWN	1,400		4,818,607		38,458,832	5,988,109	32,544,118		38,937	81,850,003	
TOTAL	1,400		4,856,486		38,542,779	5,990,701	32,863,506		38,937	82,293,809	
<b>GOODHUE</b>											
CITY			154,344		621,270	123,189	618,456		104,370	1,621,629	
TOWN	5,600		5,111,320		34,205,601	6,247,989	19,042,641	1,345	529,461	65,143,957	
TOTAL	5,600		5,265,664		34,826,871	6,371,178	19,661,097	1,345	633,831	66,765,586	
<b>GRANT</b>											
CITY			37,043		85,987	17,083	199,159			339,272	
TOWN	1,255		2,008,995		6,397,947	1,630,793	15,601,295		541,505	26,181,790	
TOTAL	1,255		2,046,038		6,483,934	1,647,876	15,800,454		541,505	26,521,062	
<b>HENNEPIN</b>											
CITY			2,412,024		13,644,104	51,577	18,405,599	6,980	3,482,757	38,004,433	
TOWN	1,392		314,748		1,523,113	4,201	579,964			2,422,026	
TOTAL	1,392		2,726,772		15,167,217	55,778	18,985,563	6,980	3,482,757	40,426,459	
<b>HOUSTON</b>											
CITY			51,640		156,565	25,169	158,838		55,532	447,744	
TOWN	5,777	281	3,353,368	26	11,337,233	2,390,684	6,480,078	4,148	48,321	23,619,916	
TOTAL	5,777	281	3,405,008	26	11,493,798	2,415,853	6,638,916	4,148	103,853	24,067,660	
<b>HUBBARD</b>											
CITY			15,058		28,352	1,582	19,395		107,280	171,667	
TOWN	3,416	309	1,795,970	21,925	1,425,931	579,039	1,472,872	71,494	10,900,412	16,271,368	
TOTAL	3,416	309	1,811,028	21,925	1,454,283	580,621	1,492,267	71,494	11,007,692	16,443,035	
<b>ISANTI</b>											
CITY			30,686		24,293	360	63,957			119,296	
TOWN	16,633		5,801,550	5,203	11,511,551	646,633	4,754,601	178,927	2,338,033	25,253,131	
TOTAL	16,633		5,832,236	5,203	11,535,844	646,993	4,818,558	178,927	2,338,033	25,372,427	
<b>ITASCA</b>											
CITY			11,095		22,562				19,315	52,972	
TOWN	1,825	40	1,569,686	25,074	1,703,263	443,179	489,833	4,028	12,306,470	16,543,398	
TOTAL	1,825	40	1,580,781	25,074	1,725,825	443,179	489,833	4,028	12,325,785	16,596,370	
<b>JACKSON</b>											
CITY			43,152		84,958		95,088			223,198	
TOWN	4,200		3,408,579		28,133,752	4,981,389	42,912,599		200,018	79,640,537	
TOTAL	4,200		3,451,731		28,218,710	4,981,389	43,007,687		200,018	79,863,735	
<b>KANABEC</b>											
CITY			68,487		91,348	3,999	34,068			197,902	
TOWN	12,063		3,440,002	5,074	4,370,116	813,352	1,953,581	714	1,607,620	12,202,522	
TOTAL	12,063		3,508,489	5,074	4,461,464	817,351	1,987,649	714	1,607,620	12,400,424	
<b>KANDIYOHI</b>											
CITY			31,326	123	84,741	5,809	371,014		194,077	687,090	
TOWN	3,254		4,548,661	2,520	17,248,371	4,799,057	18,531,826		6,137,416	51,271,105	
TOTAL	3,254		4,579,987	2,643	17,333,112	4,804,866	18,902,840		6,331,493	51,958,195	
<b>KITTSON</b>											
CITY			44,096		22,680	5,370	179,640			251,786	
TOWN	205		1,727,712	37,472	3,777,510	3,700,745	16,575,340		37,365	25,856,349	
TOTAL	205		1,771,808	37,472	3,800,190	3,706,115	16,754,980		37,365	26,108,135	
<b>KOOCHICING</b>											
CITY			29,188		5,919		31,755		477,036	543,898	
TOWN	1,490	10	1,256,440	30,260	559,272	317,670	1,565,811		1,376,733	5,107,686	
TOTAL	1,490	10	1,285,628	30,260	565,191	317,670	1,597,566		1,853,769	5,651,584	
<b>LAC QUI PARLE</b>											
CITY			15,688		13,002		80,097			108,787	
TOWN			3,089,408		15,038,913	5,672,832	22,554,327		2,445	46,357,925	
TOTAL			3,105,096		15,051,915	5,672,832	22,634,424		2,445	46,466,712	

TABLE 19 PART A

1978 ASSESSED VALUE OF REAL PROPERTY AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

BY CITY AND TOWNSHIP

County	AGRICULTURAL										Total Agricultural Assessed Value
	Homestead						Agricultural Non-Homestead	Timber	Seasonal Recreational Residential		
	Blind/Para, Up To 160 Acres	Vet/Disabled Over 160 Acres	Up To 160 Acres	Market Over 160 Acres	Over \$17,000 Up To 160 Acres	Market Over 160 Acres					
5%	5%	16%	16%	30%	30%	30%	20%	30%			
<b>LAKE</b>											
CITY			81,929	555	64,613	3,889	19,502	1,111,550		114,700	114,700
TOWN			81,929	555	64,613	3,889	19,502	1,111,550		3,608,750	4,890,796
TOTAL			81,929	555	64,613	3,889	19,502	1,111,550		3,723,450	5,005,496
<b>LAKE/WOODS</b>											
CITY			14,360		15,408	10,131		20,127		1,515	61,541
TOWN	2,245	105	928,708	15,124	394,242	663,477	1,831,929	25,128		979,457	4,840,415
TOTAL	2,245	105	943,068	15,124	409,650	673,608	1,852,056	25,128		980,972	4,901,956
<b>LE SUEUR</b>											
CITY			53,326		85,393			117,689		191,997	448,405
TOWN	5,600		3,835,556	896	17,814,296	1,164,739	13,758,939		180	2,577,652	39,157,858
TOTAL	5,600		3,888,882	896	17,899,689	1,164,739	13,876,628		180	2,769,649	39,606,263
<b>LINCOLN</b>											
CITY			37,602		56,212	13,988		101,299		2,274	211,375
TOWN			2,357,744		9,484,519	3,969,046		11,627,220		147,994	27,586,523
TOTAL			2,395,346		9,540,731	3,983,034		11,728,519		150,268	27,797,898
<b>LYON</b>											
CITY			41,024		93,036	11,355		350,646			496,061
TOWN	5,600		2,824,536		15,288,323	4,909,970	24,755,759			324	47,786,512
TOTAL	5,600		2,865,560		15,381,359	4,921,325	25,106,405			324	48,280,573
<b>MCLEOD</b>											
CITY			21,760		50,921	4,498		123,639			200,818
TOWN	2,800		4,582,440		23,772,684	1,560,500	13,631,311	2,460		59,652	43,611,847
TOTAL	2,800		4,604,200		23,823,605	1,564,998	13,754,950	2,460		59,652	43,812,665
<b>MAHONOMI</b>											
CITY			13,968		3,900			14,205			32,073
TOWN	1,910		1,434,288	10,976	2,269,017	2,259,141	4,080,891			792,471	10,848,694
TOTAL	1,910		1,448,256	10,976	2,272,917	2,259,141	4,095,096			792,471	10,880,767
<b>MARSHALL</b>											
CITY			23,272		5,700	10,176		93,531			132,679
TOWN	4,586	274	4,165,783	68,517	6,046,836	6,295,665	22,788,165				39,369,826
TOTAL	4,586	274	4,189,055	68,517	6,052,536	6,305,841	22,881,696				39,502,505
<b>MARTIN</b>											
CITY			91,136		415,344	23,292		1,089,108		29,808	1,648,688
TOWN			3,477,308		31,409,526	5,431,446	46,921,965			82,761	87,323,006
TOTAL			3,568,444		31,824,870	5,454,738	48,011,073			112,569	88,971,694
<b>MEEKER</b>											
CITY			51,088		110,796	6,156		186,948		24,204	379,192
TOWN			4,237,192		17,413,965	5,028,831	13,956,084	1,228		3,452,799	44,090,099
TOTAL			4,288,280		17,524,761	5,034,987	14,143,032	1,228		3,477,003	44,469,291
<b>MILLE LACS</b>											
CITY	1,390		34,775		76,978	70		35,188		385,038	533,439
TOWN	6,993		3,814,453	1,448	7,698,116	615,428	2,171,910			2,922,978	17,231,326
TOTAL	8,383		3,849,228	1,448	7,775,094	615,498	2,207,098			3,308,016	17,764,765
<b>MORRISON</b>											
CITY			370,154		464,854	44,341		116,038			995,387
TOWN	10,558		6,846,459	20,573	11,323,879	1,989,872	4,592,049	32,679		4,705,436	29,521,505
TOTAL	10,558		7,216,613	20,573	11,788,733	2,034,213	4,708,087	32,679		4,705,436	30,516,892
<b>MOWER</b>											
CITY			66,480		261,030	11,970		242,475			581,955
TOWN	4,900		4,331,200		31,406,865	3,898,860	31,194,225				70,836,050
TOTAL	4,900		4,397,680		31,667,895	3,910,830	31,436,700				71,418,005
<b>MURRAY</b>											
CITY			33,856		73,043			127,097			233,996
TOWN	5,600		3,029,906		18,541,559			31,991,328		862,383	54,430,776
TOTAL	5,600		3,063,762		18,614,602			32,118,425		862,383	54,664,772
<b>NICOLLET</b>											
CITY			18,853		96,947	12,519		401,229			529,548
TOWN			2,740,355		21,134,431	5,077,248	15,291,991	2,490			44,246,515
TOTAL			2,759,208		21,231,378	5,089,767	15,693,220	2,490			44,776,063
<b>NOBLES</b>											
CITY			62,640		116,244			336,408			515,292
TOWN	2,800		3,312,388		23,275,076	691,672	40,933,206				68,215,142
TOTAL	2,800		3,375,028		23,391,320	691,672	41,269,614				68,730,434
<b>NORMAN</b>											
CITY			11,640		10,410	6,180		26,103			54,333
TOWN	2,970		2,516,817	3,665	7,511,756	5,870,171	21,943,282				37,848,661
TOTAL	2,970		2,528,457	3,665	7,522,166	5,876,351	21,969,385				37,902,994
<b>OLMSTED</b>											
CITY			22,050		92,988	4,552		541,617		12,256	673,463
TOWN	2,469		4,442,792		21,665,588	1,331,260	21,291,750			117,595	48,851,454
TOTAL	2,469		4,464,842		21,758,576	1,335,812	21,833,367			129,851	49,524,917

TABLE 19 PART A

1978 ASSESSED VALUE OF REAL PROPERTY AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

BY CITY AND TOWNSHIP

AGRICULTURAL

County	Homestead						Agricultural Non Homestead	Timber	Seasonal Recreational Residential	Total Agricultural Assessed Value
	Blind/Para,Vet/Disabled		Up To \$17,000 Market		Over \$17,000 Market					
	Up To 160 Acres	Over 160 Acres	Up To 160 Acres	Over 160 Acres	Up To 160 Acres	Over 160 Acres				
	5%	5%	16%	16%	30%	30%	30%	20%	30%	
<b>OTTER TAIL</b>										
CITY			237,707		317,932	32,781	254,679		331,729	1,174,028
TOWN	7,015	157	11,326,520	30,678	16,537,532	6,286,925	17,023,902	1,466	18,197,913	69,412,108
TOTAL	7,015	157	11,564,227	30,678	16,855,464	6,319,706	17,278,581	1,466	18,529,642	70,586,936
<b>PENNINGTON</b>										
CITY			3,643				25,659			29,302
TOWN	2,755	22	2,160,494	17,502	2,504,921	1,294,605	5,703,075			11,683,374
TOTAL	2,755	22	2,164,137	17,502	2,504,921	1,294,605	5,728,734			11,712,676
<b>PINE</b>										
CITY	1,232		620,398	9,726	802,752	42,910	292,330	2,589	180,583	1,952,520
TOWN	7,046	414	4,913,451	198,407	4,724,076	609,024	2,050,671	50,495	7,796,127	20,349,711
TOTAL	8,278	414	5,533,849	208,133	5,526,828	651,934	2,343,001	53,084	7,976,710	22,302,231
<b>PIPESTONE</b>										
CITY			95,504		304,869	53,862	211,017			665,252
TOWN	1,400		1,969,708		10,348,188	3,122,355	14,800,803			30,242,454
TOTAL	1,400		2,065,212		10,653,057	3,176,217	15,011,820			30,907,706
<b>POLK</b>										
CITY			65,328	128	81,929	9,931	230,031		3,960	391,307
TOWN	1,830		6,046,978	44,070	13,295,081	2,952,749	50,984,835	1,900	1,982,454	75,309,897
TOTAL	1,830		6,112,306	44,198	13,377,010	2,962,680	51,214,866	1,900	1,986,414	75,701,204
<b>POPE</b>										
CITY			18,400		27,936		51,858		105,390	203,584
TOWN	1,400		2,988,492	784	7,888,854	3,737,202	10,050,975		2,681,733	27,349,440
TOTAL	1,400		3,006,892	784	7,916,790	3,737,202	10,102,833		2,787,123	27,553,024
<b>RAMSEY</b>										
CITY			138,658		531,817		751,010	1,860	303,013	1,726,358
TOWN			50,879		135,235		222,556		83,834	492,504
TOTAL			189,537		667,052		973,566	1,860	386,847	2,218,862
<b>RED LAKE</b>										
CITY			35,744		28,680	4,230	43,890			112,544
TOWN			1,451,400	3,552	2,253,270	1,845,630	3,674,025			9,227,877
TOTAL			1,487,144	3,552	2,281,950	1,849,860	3,717,915			9,340,421
<b>REDWOOD</b>										
CITY			80,163		234,148	10,258	461,133			785,702
TOWN			3,944,082		30,179,993	7,154,515	43,885,793			85,164,383
TOTAL			4,024,245		30,414,141	7,164,773	44,346,926			85,950,085
<b>RENVILLE</b>										
CITY			37,812		127,372	36,084	345,203			546,471
TOWN			4,880,985		34,517,678	17,735,812	33,632,794		69,276	90,836,545
TOTAL			4,918,797		34,645,050	17,771,896	33,977,997		69,276	91,383,016
<b>RICE</b>										
CITY			100,541		314,750	40,835	606,448			1,062,574
TOWN	2,800		5,156,442		25,835,507	2,700,728	11,470,253		2,055,503	47,221,233
TOTAL	2,800		5,256,983		26,150,257	2,741,563	12,076,701		2,055,503	48,283,807
<b>ROCK</b>										
CITY			62,847		256,379	10,889	212,956			543,071
TOWN			2,158,391		13,728,234	560,662	25,600,344			42,047,631
TOTAL			2,221,238		13,984,613	571,551	25,813,300			42,590,702
<b>ROSEAU</b>										
CITY			14,056		4,020	1,920	20,580		5,340	45,916
TOWN	1,776	168	3,519,542	54,242	3,409,437	3,763,758	8,517,273	11,730	458,166	19,736,092
TOTAL	1,776	168	3,533,598	54,242	3,413,457	3,765,678	8,537,853	11,730	463,506	19,782,008
<b>ST. LOUIS</b>										
CITY			49,659	521	55,845	1,800	380,521		92,235	580,581
TOWN	7,349		2,229,241	40,331	1,811,702	294,726	7,266,187		26,589,415	38,238,951
TOTAL	7,349		2,278,900	40,852	1,867,547	296,526	7,646,708		26,681,650	38,819,532
<b>SCOTT</b>										
CITY	2,100		416,111	79	1,692,615	181,045	2,436,019		916,880	5,644,849
TOWN	2,100		3,748,245		15,271,278	1,072,711	6,651,849		507,633	27,253,816
TOTAL	4,200		4,164,356	79	16,963,893	1,253,756	9,087,868		1,424,513	32,898,665
<b>SHERBURNE</b>										
CITY	2,868		543,066		964,035	65,032	767,823		516,801	2,859,625
TOWN	6,410	383	3,290,762	6,534	5,275,176	644,360	3,424,149		2,276,784	14,924,558
TOTAL	9,278	383	3,833,828	6,534	6,239,211	709,392	4,191,972		2,793,585	17,784,183
<b>SIBLEY</b>										
CITY			10,218	753	31,174	6,883	72,309			121,337
TOWN	1,211		4,016,516	126	26,646,021	2,199,557	22,808,892			55,672,323
TOTAL	1,211		4,026,734	879	26,677,195	2,206,440	22,881,201			55,793,660
<b>STEARNS</b>										
CITY			214,328		415,686	44,274	309,945		58,460	1,042,693
TOWN	5,600		10,267,039	540	39,394,844	5,003,896	14,672,000		7,791,285	77,135,204
TOTAL	5,600		10,481,367	540	39,810,530	5,048,170	14,981,945		7,849,745	78,177,897

TABLE 19 PART A

1978 ASSESSED VALUE OF REAL PROPERTY AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

BY CITY AND TOWNSHIP

County	AGRICULTURAL										Seasonal Recreational Residential	Total Agricultural Assessed Value
	Blind/Para,Vet/Disabled		Homestead		Over \$17,000 Market		Agricultural Non Homestead	Timber	30%	30%		
	Up To 160 Acres	Over 160 Acres	Up To 160 Acres	Over 160 Acres	Up To 160 Acres	Over 160 Acres						
5%	5%	16%	16%	30%	30%	20%	30%					
<b>STEELE</b>												
CITY			54,912		120,204		193,470					368,586
TOWN	4,900		3,800,555		24,215,712	4,082,234	13,132,387				212,598	45,448,386
TOTAL	4,900		3,855,467		24,335,916	4,082,234	13,325,857				212,598	45,816,972
<b>STEVENS</b>												
CITY			31,905		49,722	12,266	88,568					182,461
TOWN			2,002,601		8,522,549	5,983,331	13,481,437				18,448	30,008,366
TOTAL			2,034,506		8,572,271	5,995,597	13,570,005				18,448	30,190,827
<b>SWIFT</b>												
CITY			22,016		25,380	780	187,815					235,991
TOWN	1,400		2,894,752		10,918,239	1,947,966	22,106,601				450	37,869,408
TOTAL	1,400		2,916,768		10,943,619	1,948,746	22,294,416				450	38,105,399
<b>TODD</b>												
CITY			56,342		34,367	5,410	41,457				2,006	139,582
TOWN	10,641		6,877,117	13,179	8,617,177	1,942,935	4,471,361	6,312			3,080,674	25,019,396
TOTAL	10,641		6,933,459	13,179	8,651,544	1,948,345	4,512,818	6,312			3,082,680	25,158,978
<b>TRAVERSE</b>												
CITY			10,456		10,290		109,929					130,675
TOWN		1,400	1,400,892		5,832,664	3,280,931	18,462,936				140,175	29,118,998
TOTAL		1,400	1,411,348		5,842,954	3,280,931	18,572,865				140,175	29,249,673
<b>WABASHA</b>												
CITY			68,896		236,532	21,492	235,143				77,538	639,601
TOWN			2,945,004		16,062,585	5,094,909	8,496,438				1,213,167	33,812,103
TOTAL			3,013,900		16,299,117	5,116,401	8,731,581				1,290,705	34,451,704
<b>WADENA</b>												
CITY	505		55,440		26,478	4,530	37,650				35,760	160,363
TOWN	6,950	260	2,563,144	51,376	1,828,134	705,153	1,946,883	13,260			314,895	7,430,055
TOTAL	7,455	260	2,618,584	51,376	1,854,612	709,683	1,984,533	13,260			350,655	7,590,418
<b>WASECA</b>												
CITY			5,784		37,222		87,180					130,186
TOWN	2,100		2,792,262		21,732,245	1,042,913	21,133,482				242,759	46,945,761
TOTAL	2,100		2,798,046		21,769,467	1,042,913	21,220,662				242,759	47,075,947
<b>WASHINGTON</b>												
CITY	1,400		523,106		4,258,639	25,227	8,850,628	12,390			1,357,263	15,028,653
TOWN	2,360		787,018		5,815,125	23,693	6,951,986				2,512,875	16,093,057
TOTAL	3,760		1,310,124		10,073,764	48,920	15,802,614	12,390			3,870,138	31,121,710
<b>WATONWAN</b>												
CITY	939		21,472		37,176		120,567					180,154
TOWN	1,400		2,419,520		19,546,824		27,457,851				80,007	49,505,602
TOTAL	2,339		2,440,992		19,584,000		27,578,418				80,007	49,685,756
<b>WILKIN</b>												
CITY			37,584		117,315		256,579					411,478
TOWN			1,814,619		7,345,273	481,379	30,454,410					40,095,681
TOTAL			1,852,203		7,462,588	481,379	30,710,989					40,507,159
<b>WINONA</b>												
CITY			94,330		370,136	96,299	157,251				21,339	739,355
TOWN			3,613,793		16,970,322	3,855,992	7,699,906	3,586			278,311	32,421,910
TOTAL			3,708,123		17,340,458	3,952,291	7,857,157	3,586			299,650	33,161,265
<b>WRIGHT</b>												
CITY			198,448		554,717	3,855	509,456				242,736	1,509,212
TOWN	7,873		9,052,048		26,846,932	181,559	12,564,760				10,314,897	58,968,069
TOTAL	7,873		9,250,496		27,401,649	185,414	13,074,216				10,557,633	60,477,281
<b>YELLOW MEDICINE</b>												
CITY			53,154		152,460	14,772	236,218					456,604
TOWN	4,200		3,382,052		18,411,403	3,609,084	27,303,530					52,710,269
TOTAL	4,200		3,435,206		18,563,863	3,623,856	27,539,748					53,166,873
<b>COOK</b>												
CITY											53,602	53,602
TOWN			43,461		55,013		1,093,867	782,712			8,417,680	10,392,733
TOTAL			43,461		55,013		1,093,867	782,712			8,471,282	10,446,335
<b>STATEWIDE TOTAL</b>												
CITY	19,009		12,191,829	15,792	41,527,993	1,833,126	67,765,456	76,729			33,269,003	156,698,937
TOWN	271,898	4,378	289,705,619	1,174,431	1,165,035,055	226,104,744	1,315,227,816	2,664,577			251,607,272	3,251,795,790
TOTAL	290,907	4,378	301,897,448	1,190,223	1,206,563,048	227,937,870	1,382,993,272	2,741,306			284,876,275	3,408,494,727

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TABLE 19 PART B

1978 ASSESSED VALUE OF REAL PROPERTY AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

BY CITY AND TOWNSHIP

ALL OTHER

County	Homestead			Non Homestead		Type I & II Apartments		Farm Home Adm. Title I & II Land	(Under 10,000 Population, Farm Home Adm. Structures 5%
	Blind/Para Vet/Disabled 5%	Up To \$17,000 Market 20%	Over \$17,000 Market 33 1/3%	Dwelling W/1 2, or 3 Units 40%	Dwelling W/4 or More Units 40%	4 or Less Stories 33 1/3%	5 or More Stories 25%		
<b>AITKIN</b>									
CITY	2,830	2,043,500	938,505	675,258	282,621			4,832	10,958
TOWN	21,553	6,809,173	4,208,388	638,385					
TOTAL	24,383	8,852,673	5,146,893	1,313,643	282,621			4,832	10,958
<b>ANOKA</b>									
CITY	218,805	129,735,015	253,523,861	34,941,902	35,356,060			110,040	
TOWN	7,945	7,269,934	14,213,032	1,467,046					
TOTAL	226,750	137,004,949	267,736,893	36,408,948	35,356,060			110,040	
<b>BECKER</b>									
CITY	15,649	6,566,111	3,868,028	2,499,533	1,285,192			18,836	4,363
TOWN	14,181	7,276,932	4,757,512	2,000,705	141,140				
TOTAL	29,830	13,843,043	8,626,440	4,500,238	1,426,332			18,836	4,363
<b>BENTON</b>									
CITY	8,621	5,760,907	2,322,450	2,271,281	490,003			6,931	1,889
TOWN	3,472	6,326,641	4,612,322	1,480,127	110,541				
TOTAL	12,093	12,087,548	6,934,772	3,751,408	600,544			6,931	1,889
<b>BELTRAMI</b>									
CITY	13,175	8,336,839	6,877,997	2,347,441	2,400,326			99,578	61,804
TOWN	7,062	3,323,538	4,133,274	470,775	77,261				
TOTAL	20,237	11,660,377	11,011,271	2,818,216	2,477,587			99,578	61,804
<b>BIG STONE</b>									
CITY	2,303	3,036,996	702,956	574,532	72,248			3,418	22,510
TOWN	858	307,099	140,927	79,406					
TOTAL	3,161	3,344,095	843,883	653,938	72,248			3,418	22,510
<b>BLUE EARTH</b>									
CITY	32,430	22,363,596	20,110,578	5,618,743	7,217,120	37,997	527,624	158,830	40,237
TOWN	1,807	4,820,056	5,532,771	1,189,835	653,818				
TOTAL	34,237	27,183,652	25,643,349	6,808,578	7,870,938	37,997	527,624	158,830	40,237
<b>BROWN</b>									
CITY	14,841	16,581,778	13,937,020	3,681,169	705,584			69,280	13,199
TOWN		917,488	863,320	142,627					
TOTAL	14,841	17,499,266	14,800,340	3,823,796	705,584			69,280	13,199
<b>CARLTON</b>									
CITY	12,674	11,753,526	4,502,865	1,835,513	631,750			11,340	
TOWN	6,247	6,918,015	3,902,829	1,150,530	65,190				
TOTAL	18,921	18,671,541	8,405,694	2,986,043	696,940			11,340	
<b>CARVER</b>									
CITY	26,833	18,240,887	30,039,814	3,882,056	3,028,680			45,120	21,420
TOWN	2,785	3,867,392	7,285,236	586,960					
TOTAL	29,618	22,108,279	37,325,050	4,469,016	3,028,680			45,120	21,420
<b>CASS</b>									
CITY	8,307	4,336,645	2,450,883	796,074					
TOWN	27,444	8,825,063	4,852,655	549,452					
TOTAL	35,751	13,161,708	7,303,538	1,345,526					
<b>CHIPPEWA</b>									
CITY	8,341	7,038,329	3,058,589	1,514,035	278,738			11,488	70,645
TOWN	457	793,717	340,312	173,607					
TOTAL	8,798	7,832,046	3,398,901	1,687,642	278,738			11,488	70,645
<b>CHISAGO</b>									
CITY	8,656	8,076,518	7,760,645	1,926,220	1,361,436			21,428	36,589
TOWN	4,118	5,686,486	6,735,476	1,140,660	159,587				
TOTAL	12,774	13,763,004	14,496,121	3,066,880	1,521,023			21,428	36,589
<b>CLAY</b>									
CITY	69,290	23,292,161	26,803,731	5,497,322	9,576,800	193,334		93,000	4,820
TOWN	4,927	3,256,804	2,974,799	573,220	19,200				
TOTAL	74,217	26,548,965	29,778,530	6,070,542	9,596,000	193,334		93,000	4,820
<b>CLEARWATER</b>									
CITY	1,339	1,475,885	217,630	401,446	5,080			3,338	18,964
TOWN		1,410,612	619,748	420,020					
TOTAL	1,339	2,886,497	837,378	821,466	5,080			3,338	18,964
<b>COTTONWOOD</b>									
CITY	11,550	7,533,698	5,121,374	1,518,184	304,660			18,854	24,577
TOWN	152	1,016,910	803,473	201,562					
TOTAL	11,702	8,550,608	5,924,847	1,719,746	304,660			18,854	24,577
<b>CROW WING</b>									
CITY	54,057	17,553,805	14,690,924	3,986,808	875,942			9,560	27,720
TOWN	57,782	13,545,421	12,949,626	1,343,917	118,146				
TOTAL	111,839	31,099,226	27,640,550	5,330,725	994,088			9,560	27,720
<b>DAKOTA</b>									
CITY	138,899	129,219,145	257,880,773	27,055,448	55,515,986	539,067	1,512,945	710,314	
TOWN	2,752	6,160,494	11,050,639	975,534	359,872				
TOTAL	141,651	135,379,639	268,931,412	28,030,982	55,875,858	539,067	1,512,945	710,314	

TABLE 19 PART B

## 1978 ASSESSED VALUE OF REAL PROPERTY AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

## BY CITY AND TOWNSHIP

## ALL OTHER

County	Homestead			Non Homestead		Type I & II Apartments		Farm Home Adm.	(Under 10,000 Population)
	Blind/Para Vet/Disabled 5%	Up To \$17,000 Market 20%	Over \$17,000 Market 33 1/3%	Dwelling W/1 2 or 3 Units 40%	Dwelling W/4 or More Units 40%	4 or Less Stories 33 1/3%	5 or More Stories 25%	Title I & II Land 40%	Farm Home Adm. Structures 5%
<b>DODGE</b>									
CITY	13,667	6,235,748	4,390,989	1,293,359	326,925			2,238	8,362
TOWN	1,975	1,269,039	1,129,131	251,358					
TOTAL	15,642	7,504,787	5,520,120	1,544,717	326,925			2,238	8,362
<b>DOUGLAS</b>									
CITY	13,753	7,483,463	3,818,535	2,636,037	1,346,051			28,866	65,831
TOWN	12,235	7,822,267	9,891,244	2,848,299	98,038				
TOTAL	25,988	15,305,730	13,709,779	5,484,336	1,444,089			28,866	65,831
<b>FARIBAULT</b>									
CITY	26,601	9,430,590	4,027,026	1,577,277	424,995			4,080	26,281
TOWN	892	810,205	384,293	187,980				250	4,493
TOTAL	27,493	10,240,795	4,411,319	1,765,257	424,995			4,330	30,774
<b>FILLMORE</b>									
CITY	16,355	9,760,665	4,810,805	1,846,856	213,669			3,654	8,120
TOWN	646	1,021,840	447,468	171,542					
TOTAL	17,001	10,782,505	5,258,273	2,018,398	213,669			3,654	8,120
<b>FREEBORN</b>									
CITY	26,031	20,541,207	15,216,664	4,537,830	2,712,538			66,080	4,800
TOWN	6,902	4,483,349	4,931,212	937,768	41,960				
TOTAL	32,933	25,024,556	20,147,876	5,475,598	2,754,498			66,080	4,800
<b>GOODHUE</b>									
CITY	21,299	20,299,844	20,490,460	5,258,618	1,484,090			29,882	28,070
TOWN	6,043	4,948,404	7,800,422	1,204,100	40,996				
TOTAL	27,342	25,248,248	28,290,882	6,462,718	1,525,086			29,882	28,070
<b>GRANT</b>									
CITY	1,903	2,846,949	890,388	526,323	97,602			10,538	19,406
TOWN		347,857	94,693	43,163					
TOTAL	1,903	3,194,806	985,081	569,486	97,602			10,538	19,406
<b>HENNEPIN</b>									
CITY	977,503	714,255,298	1,629,205,650	241,340,910	405,579,294	5,421,319	20,553,100	7,187,740	9,855
TOWN	620	970,340	2,221,647	102,592					
TOTAL	978,123	715,225,638	1,631,427,297	241,443,502	405,579,294	5,421,319	20,553,100	7,187,740	9,855
<b>HOUSTON</b>									
CITY	25,216	8,494,349	5,473,467	1,072,383	343,170				
TOWN	6,367	1,948,376	1,854,001	159,325	38,190				
TOTAL	31,583	10,442,725	7,327,468	1,231,708	381,360				
<b>HUBBARD</b>									
CITY	6,444	2,453,871	739,899	870,337	205,206			8,800	
TOWN	15,096	5,600,810	3,750,711	1,487,534					
TOTAL	21,540	8,054,681	4,490,610	2,357,871	205,206			8,800	
<b>ISANTI</b>									
CITY	12,107	3,474,022	3,056,797	911,728	879,952			14,668	44,024
TOWN	2,126	6,947,200	6,261,827	808,821	104,808				
TOTAL	14,233	10,421,222	9,318,624	1,720,549	984,760			14,668	44,024
<b>ITASCA</b>									
CITY	18,076	11,390,684	6,537,580	3,042,646	590,351			74,684	68,000
TOWN	26,238	16,670,212	13,013,346	2,741,017	50,779				
TOTAL	44,314	28,060,896	19,550,926	5,783,663	641,130			74,684	68,000
<b>JACKSON</b>									
CITY	4,124	6,095,669	4,195,033	1,176,687	250,570			11,884	20,608
TOWN	1,400	683,410	271,944	139,692					
TOTAL	5,524	6,779,079	4,466,977	1,316,379	250,570			11,884	20,608
<b>KANABEC</b>									
CITY	3,499	2,356,651	1,419,488	672,709	302,198			3,355	10,218
TOWN	6,846	1,904,435	1,210,564	246,390	16,634				
TOTAL	10,345	4,261,086	2,630,052	919,099	318,832			3,355	10,218
<b>KANDIYOHI</b>									
CITY	25,476	14,766,560	13,634,029	3,739,806	2,969,668			56,019	43,748
TOWN	5,747	5,162,148	4,341,256	1,383,193	108,902				
TOTAL	31,223	19,928,708	17,975,285	5,122,999	3,078,570			56,019	43,748
<b>KITSON</b>									
CITY	4,175	2,427,401	732,000	691,458	84,320			1,280	10,335
TOWN	295	237,560	78,300	60,980					
TOTAL	4,470	2,664,961	810,300	752,438	84,320			1,280	10,335
<b>KOOCHICHING</b>									
CITY	12,375	7,004,108	3,380,352	1,337,398	295,968			9,600	42,030
TOWN	6,013	3,342,242	1,554,913	434,032					
TOTAL	18,388	10,346,350	4,935,265	1,771,430	295,968			9,600	42,030
<b>LAC QUI PARLE</b>									
CITY	2,395	4,023,362	1,661,209	940,398	210,050			17,570	41,915
TOWN		458,001	197,932	115,060					
TOTAL	2,395	4,481,363	1,859,141	1,055,458	210,050			17,570	41,915

TABLE 19 PART B

1978 ASSESSED VALUE OF REAL PROPERTY AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

BY CITY AND TOWNSHIP

ALL OTHER

County	Blind/Para Vet/Disabled	Homestead		Non Homestead		Type I & II Apartments		Farm Home Adm. Title I & II Land	(Under 10,000 Population) Farm Home Adm. Structures
		Up To \$17,000 Market	Over \$17,000 Market	Dwelling W/1 2 or 3 Units	Dwelling W/4 or More Units	4 or Less Stories	5 or More Stories		
	5%	20%	33 1/3%	40%	40%	33 1/3%	25%	40%	5%
<b>LAKE</b>									
CITY	3,709	6,008,206	2,513,916	1,011,696	354,486				
TOWN	459	3,930,250	2,723,587	666,662					
TOTAL	4,168	9,938,456	5,237,503	1,678,358	354,486				
<b>LAKE/WOODS</b>									
CITY	924	810,691	149,435	213,276					1,850
TOWN	2,462	607,763	233,686	115,244					
TOTAL	3,386	1,418,454	383,121	328,520					1,850
<b>LE SUEUR</b>									
CITY	4,196	10,115,930	5,159,611	1,539,910	772,182			7,800	5,850
TOWN	2,923	2,935,968	2,173,354	344,786	58,498				
TOTAL	7,119	13,051,898	7,332,965	1,884,696	830,680			7,800	5,850
<b>LINCOLN</b>									
CITY	2,967	3,207,783	1,152,439	442,460	46,899			9,992	39,242
TOWN		256,654	74,947	43,898					
TOTAL	2,967	3,464,437	1,227,386	486,358	46,899			9,992	39,242
<b>LYON</b>									
CITY	16,275	12,049,085	10,469,908	2,878,650	2,968,444			48,600	75,479
TOWN	900	1,122,338	973,905	149,548	6,060				
TOTAL	17,175	13,171,423	11,443,813	3,028,198	2,974,504			48,600	75,479
<b>MCLEOD</b>									
CITY	14,555	15,231,913	13,018,759	3,366,870	2,032,451			31,750	16,637
TOWN	2,358	2,682,128	2,645,331	333,706	19,225				
TOTAL	16,913	17,914,041	15,664,090	3,700,576	2,051,676			31,750	16,637
<b>MAHONOMEN</b>									
CITY	3,395	1,268,724	317,749	245,904	92,160			480	380
TOWN	1,220	538,306	139,513	41,938					
TOTAL	4,615	1,807,030	457,262	287,842	92,160			480	380
<b>MARSHALL</b>									
CITY	2,667	3,267,653	994,403	725,420	144,564			4,862	17,783
TOWN		332,470	73,951	54,744					
TOTAL	2,667	3,600,123	1,068,354	780,164	144,564			4,862	17,783
<b>MARTIN</b>									
CITY	8,775	13,934,566	9,062,897	3,656,702	611,882			14,550	32,542
TOWN	1,458	871,852	344,919	320,258	18,540				
TOTAL	10,233	14,806,418	9,407,816	3,976,960	630,422			14,550	32,542
<b>MEEKER</b>									
CITY	7,646	7,661,371	4,277,611	1,881,036	458,640			30,388	43,878
TOWN	1,630	2,900,633	1,546,924	442,830	2,560				
TOTAL	9,276	10,562,004	5,824,535	2,323,866	461,200			30,388	43,878
<b>MILLE LACS</b>									
CITY	18,482	5,160,987	2,886,875	1,136,139	591,944			6,940	39,886
TOWN	12,893	3,541,700	2,221,515	919,882					
TOTAL	31,375	8,702,687	5,108,391	2,056,021	591,944			6,940	39,886
<b>MORRISON</b>									
CITY	10,986	7,930,634	2,497,328	1,193,432	305,198			11,538	89,722
TOWN	4,210	4,358,902	3,478,975	364,900					
TOTAL	15,196	12,289,536	5,976,303	1,558,332	305,198			11,538	89,722
<b>MOWER</b>									
CITY	36,250	26,002,384	20,084,602	4,003,246	2,492,400			47,480	11,670
TOWN	9,875	4,518,500	4,571,847	477,180	157,360				
TOTAL	46,125	30,520,884	24,656,449	4,480,426	2,649,760			47,480	11,670
<b>MURRAY</b>									
CITY	11,970	4,469,186	2,063,218	1,083,377	117,023			4,440	17,214
TOWN	610	658,830	528,427	114,576					
TOTAL	12,580	5,128,016	2,591,645	1,197,953	117,023			4,440	17,214
<b>NICOLLET</b>									
CITY	14,790	13,208,360	13,383,144	2,537,823	1,576,427			64,786	4,280
TOWN	1,400	1,715,773	1,961,328	269,426	60,760				
TOTAL	16,190	14,924,133	15,344,472	2,807,249	1,637,187			64,786	4,280
<b>NOBLES</b>									
CITY	21,268	11,097,098	7,435,775	3,263,584				100,460	4,265
TOWN	264	755,279	246,591	109,376					
TOTAL	21,532	11,852,377	7,682,366	3,372,960				100,460	4,265
<b>NORMAN</b>									
CITY	3,583	3,373,790	1,156,400	634,593	186,550			10,996	23,337
TOWN		532,135	178,970	103,498					
TOTAL	3,583	3,905,925	1,335,370	738,091	186,550			10,996	23,337
<b>OLMSTED</b>									
CITY	58,169	48,967,480	75,696,075	21,457,126	16,315,647	1,095,968		183,566	10,380
TOWN	4,288	12,565,189	22,215,819	3,452,315	56,598				
TOTAL	62,457	61,532,669	97,911,894	24,919,441	16,372,245	1,095,968		183,566	10,380



TABLE 19 PART B

## 1978 ASSESSED VALUE OF REAL PROPERTY AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

## BY CITY AND TOWNSHIP

## ALL OTHER

County	Homestead			Non Homestead		Type I & II Apartments		Farm Home Adm. Title I & II Land	(Under 10,000 Population) Farm Home Adm. Structures
	Blind/Para Vet/Disabled	Up To \$17,000 Market	Over \$17,000 Market	Dwelling W/1 2 or 3 Units	Dwelling W/4 or More Units	4 or Less Stories	5 or More Stories		
	5%	20%	33 1/3%	40%	40%	33 1/3%	25%	40%	5%
<b>OTTER TAIL</b>									
CITY	21,222	16,171,156	8,966,713	3,506,945	3,541,695			27,141	51,790
TOWN	15,637	8,948,280	5,931,148	953,395	28,568				
TOTAL	36,859	25,119,436	14,897,861	4,460,340	3,570,263			27,141	51,790
<b>PENNINGTON</b>									
CITY	3,684	6,249,759	3,383,308	1,594,965	979,004			9,042	59,646
TOWN		1,425,012	1,226,964	249,316					
TOTAL	3,684	7,674,771	4,610,272	1,844,281	979,004			9,042	59,646
<b>PINE</b>									
CITY	7,254	4,376,127	1,204,073	893,688	171,051			12,350	30,455
TOWN	4,532	2,832,144	1,216,632	335,495	47,079				
TOTAL	11,786	7,208,271	2,500,705	1,229,183	218,130			12,350	30,455
<b>PIPESTONE</b>									
CITY	5,502	6,281,758	2,929,613	1,211,674	376,740			3,384	6,531
TOWN		337,777	278,650	112,928					
TOTAL	5,502	6,619,535	3,208,263	1,324,602	376,740			3,384	6,531
<b>POLK</b>									
CITY	25,230	14,729,564	11,753,311	3,317,574	3,074,608			11,320	13,670
TOWN	1,675	1,969,822	1,096,409	397,132					
TOTAL	26,905	16,699,386	12,847,720	3,714,706	3,074,608			11,320	13,670
<b>POPE</b>									
CITY	2,631	3,836,277	1,648,429	1,110,140	301,728			4,430	9,846
TOWN	812	1,450,069	997,550	244,950	5,300				
TOTAL	3,443	5,286,346	2,645,979	1,355,090	307,028			4,430	9,846
<b>RAMSEY</b>									
CITY	596,790	324,854,620	473,055,953	79,089,183	149,505,074	760,686	3,249,215	2,227,775	
TOWN	5,136	4,843,102	7,310,954	946,368					
TOTAL	601,926	329,697,722	480,366,917	80,035,551	149,505,074	760,686	3,249,215	2,227,775	
<b>RED LAKE</b>									
CITY	1,630	1,461,990	279,857	250,650	103,320			1,400	14,815
TOWN		217,920	46,837	20,240					
TOTAL	1,630	1,679,910	326,704	270,890	103,320			1,400	14,815
<b>REDWOOD</b>									
CITY	9,481	8,765,362	5,887,568	1,907,827	750,929			17,636	54,044
TOWN		572,660	396,089	101,868					
TOTAL	9,481	9,338,022	6,283,657	2,009,695	750,929			17,636	54,044
<b>RENVILLE</b>									
CITY	7,080	9,008,193	4,017,492	1,647,933	858,889			21,029	55,087
TOWN		538,864	250,881	138,325					
TOTAL	7,080	9,547,057	4,268,373	1,786,258	858,889			21,029	55,087
<b>RICE</b>									
CITY	41,303	19,875,565	17,286,944	4,535,076	4,133,102			148,720	
TOWN	1,339	5,247,549	6,177,438	714,397					
TOTAL	42,642	25,123,114	23,464,382	5,249,473	4,133,102			148,720	
<b>ROCK</b>									
CITY	5,179	5,221,193	4,225,182	1,295,407	185,654				14,613
TOWN		285,264	105,725	76,164					
TOTAL	5,179	5,506,457	4,330,907	1,371,571	185,654				14,613
<b>ROSEAU</b>									
CITY	1,686	2,718,256	789,681	614,974	284,480			476	1,588
TOWN	220	843,109	302,468	102,230	24,180				
TOTAL	1,906	3,561,365	1,092,149	717,204	308,660			476	1,588
<b>ST. LOUIS</b>									
CITY	135,439	121,624,912	78,831,119	29,102,686	13,075,662	145,999	552,925	245,544	142,824
TOWN	36,140	36,225,738	21,831,372	5,850,898	110,386			22,279	
TOTAL	171,579	157,850,650	100,662,491	34,953,584	13,186,048	145,999	552,925	267,823	142,824
<b>SCOTT</b>									
CITY	58,833	20,607,929	31,468,411	4,801,922	4,627,574			41,852	29,092
TOWN	8,310	5,723,402	9,781,715	738,304	329,524				
TOTAL	67,143	26,331,331	41,250,126	5,540,226	4,957,098			41,852	29,092
<b>SHERBURNE</b>									
CITY	29,998	8,744,436	9,489,459	2,284,021	1,667,600			6,000	3,550
TOWN	32,349	6,630,084	7,738,755	737,030					
TOTAL	62,347	15,374,520	17,228,235	3,021,051	1,667,600			6,000	3,550
<b>SIBLEY</b>									
CITY	11,124	6,442,386	2,738,483	1,231,966	5,406			18,607	15,200
TOWN	645	987,503	544,622	195,539	4,891				
TOTAL	11,769	7,429,889	3,283,105	1,427,505	10,297			18,607	15,200
<b>STEARNS</b>									
CITY	71,053	40,297,828	37,245,059	10,379,578	11,562,881	64,866	208,275	158,048	78,021
TOWN	14,044	16,231,482	23,970,402	2,472,644	885,978				
TOTAL	85,097	56,529,310	61,215,461	12,852,222	12,448,859	64,866	208,275	158,048	78,021

TABLE 19 PART B

1978 ASSESSED VALUE OF REAL PROPERTY AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

BY CITY AND TOWNSHIP

County	ALL OTHER									
	Homestead			Non Homestead		Type I & II Apartments		Farm Home Adm.	(Under 10,000	
	Blind/Para Vet/Disabled	Up To \$17,000 Market	Over \$17,000 Market	Dwelling W/1 2 or 3 Units	Dwelling W/4 or More Units	4 or Less Stories	5 or More Stories	Title I & II Land	Population) Farm Home Adm. Structures	
	5%	20%	33 1/3%	40%	40%	33 1/3%	25%	40%	5%	
<b>STEELE</b>										
CITY	30,758	17,530,287	19,039,542	2,816,299	6,124,767			45,847	3,476	
TOWN	2,389	2,137,808	1,945,888	274,104	25,196					
TOTAL	33,147	19,668,095	20,985,430	3,090,403	6,149,963			45,847	3,476	
<b>STEVENS</b>										
CITY	4,960	4,351,907	2,223,975	920,498	598,512			15,182	51,295	
TOWN		495,618	229,615	79,933						
TOTAL	4,960	4,847,525	2,453,590	1,000,431	598,512			15,182	51,295	
<b>SWIFT</b>										
CITY	8,660	5,356,390	1,897,300	1,002,340	329,080			13,800	7,125	
TOWN	750	583,732	247,500	86,100						
TOTAL	9,410	5,940,122	2,144,800	1,088,440	329,080			13,800	7,125	
<b>TODD</b>										
CITY	12,198	6,087,314	1,903,135	950,592	189,786			21,872	49,260	
TOWN	6,667	3,337,320	1,396,289	395,343						
TOTAL	18,865	9,424,634	3,299,425	1,345,935	189,786			21,872	49,260	
<b>TRAVERSE</b>										
CITY	5,230	2,156,272	599,330	446,896	105,920			2,240	18,780	
TOWN		102,386	34,087	20,794						
TOTAL	5,230	2,258,658	633,467	467,690	105,920			2,240	18,780	
<b>WABASHA</b>										
CITY	6,438	9,640,525	5,845,517	2,346,060				4,590	40,103	
TOWN	4,620	2,147,608	1,761,636	739,012						
TOTAL	11,058	11,788,133	7,607,123	3,085,072				4,590	40,103	
<b>WADENA</b>										
CITY	12,850	5,025,680	2,191,555	980,664	184,280			7,680	26,915	
TOWN	2,875	1,235,438	728,565	164,460	14,640					
TOTAL	15,725	6,261,118	2,920,120	1,145,124	198,920			7,680	26,915	
<b>WASECA</b>										
CITY	12,781	9,002,918	6,970,948	1,810,974	1,287,422	92,664		21,184		
TOWN	2,580	2,029,806	2,288,781	508,434	88,038			2,016		
TOTAL	15,361	11,032,724	9,259,729	2,319,408	1,375,460	92,664		23,200		
<b>WASHINGTON</b>										
CITY	88,341	70,971,909	121,478,895	14,329,093	11,013,192			114,540	31,079	
TOWN	11,831	14,275,420	28,099,184	3,127,815	47,094					
TOTAL	100,172	85,247,329	149,578,079	17,456,908	11,060,286			114,540	31,079	
<b>WATONWAN</b>										
CITY	6,938	6,262,581	2,687,718	982,362	214,938			5,420	24,485	
TOWN		466,639	223,110	94,898						
TOTAL	6,938	6,729,220	2,910,828	1,077,260	214,938			5,420	24,485	
<b>WILKIN</b>										
CITY	7,340	3,342,081	1,533,835	958,507	413,744			2,400	2,965	
TOWN		247,588	114,216	32,376						
TOTAL	7,340	3,589,669	1,648,052	990,883	413,744			2,400	2,965	
<b>WINONA</b>										
CITY	35,510	24,225,445	19,685,173	4,949,662	4,498,402			168,304	11,641	
TOWN	2,919	4,368,801	5,901,873	850,370	314,444					
TOTAL	38,429	28,594,246	25,587,046	5,800,032	4,812,846			168,304	11,641	
<b>WRIGHT</b>										
CITY	34,369	14,469,185	13,039,488	4,792,328	1,066,479			59,668	217,933	
TOWN	28,225	15,360,448	20,459,932	2,676,677	25,966					
TOTAL	62,594	29,829,633	33,499,420	7,469,005	1,092,445			59,668	217,933	
<b>YELLOW MEDICINE</b>										
CITY	4,261	5,894,178	3,213,283	1,268,190	222,428			11,242	41,453	
TOWN	1,511	658,823	549,986	118,556						
TOTAL	5,772	6,553,001	3,763,269	1,386,746	222,428			11,242	41,453	
<b>COOK</b>										
CITY	974	989,105	578,372	421,212				15,162		
TOWN	1,288	2,047,437	1,718,035	1,438,231						
TOTAL	2,262	3,036,542	2,296,407	1,859,443				15,162		
<b>STATEWIDE TOTAL</b>										
CITY	3,406,933	2,276,624,711	3,448,978,753	613,518,855	786,226,087	8,351,900	26,604,084	12,969,638	2,352,775	
TOWN	496,427	342,788,793	350,646,191	61,236,307	4,535,947			24,545	4,493	
TOTAL	3,903,360	2,619,413,504	3,799,624,944	674,755,162	790,762,034	8,351,900	26,604,084	12,994,183	2,357,268	

TABLE 19 PART C

1978 ASSESSED VALUE OF REAL PROPERTY AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

BY CITY AND TOWNSHIP

County	ALL OTHER							
	(Over 10,000 Population) Farm Home Adm. Structures	Class 4 Vacant Land	Seasonal Recreational Commercial		Commercial Land & Buildings	Industrial Land & Buildings	Public Utility	
	20%	43%	Class 3a	Class 3	43%	43%	Land & Buildings	Machinery
<b>AITKIN</b>			16%	30%	43%	43%	43%	33 1/3%
CITY		106,182		2,160	2,865,264	468,273	1,247	
TOWN		35,084	251,063	323,278	1,025,497	21,288	241,857	116,633
TOTAL		141,266	251,063	325,438	3,890,761	489,561	243,104	116,633
<b>ANOKA</b>								
CITY	549,800	14,071,922			77,395,915	54,730,142	1,289,441	2,398,615
TOWN		1,230,359			706,619		24,639	108,906
TOTAL	549,800	15,302,281			78,102,534	54,730,142	1,314,080	2,507,521
<b>BECKER</b>								
CITY	222,189	281,941	53,268	47,288	7,308,629	1,330,803	61,825	90,372
TOWN		55,112	318,912	401,906	1,708,644	124,719	71,852	231,356
TOTAL	222,189	337,053	372,180	449,194	9,017,273	1,455,522	133,677	321,728
<b>BENTON</b>								
CITY	387,919	216,256	1,632	17,656	8,274,735	337,230	91,616	244,775
TOWN		117,706	294,835	518,344	1,036,036		256,285	705,808
TOTAL	387,919	333,962	296,467	536,000	9,310,771	337,230	347,901	951,583
<b>BELTRAMI</b>								
CITY	277,600	441,580			8,549,095	1,694,862	282,882	1,912,951
TOWN		475,307			1,625,583	1,049	77,233	684,174
TOTAL	277,600	916,887			10,174,678	1,695,911	360,115	2,597,125
<b>BIG STONE</b>								
CITY			944		1,487,148	271,717	284,488	867,555
TOWN			1,974	4,410	138,331	17,845	70,309	92,982
TOTAL			2,918	4,410	1,625,479	289,562	354,797	960,537
<b>BLUE EARTH</b>								
CITY	388,737	730,781			25,516,513	7,825,381	1,152,051	4,121,730
TOWN		311,726			3,841,168	1,855,123	673,548	554,632
TOTAL	388,737	1,042,507			29,357,681	9,680,504	1,825,599	4,676,362
<b>BROWN</b>								
CITY	484,230	356,747			9,576,045	6,825,101	2,476	5,668
TOWN		4,053			1,333,245	484,279	185,694	71,251
TOTAL	484,230	360,800			10,909,290	7,309,380	188,170	76,919
<b>CARLTON</b>								
CITY	105,900	52,812			5,507,091	11,891,418	2,035,410	838,890
TOWN		949,741	10,143		661,634	176,947	5,615,320	6,936,852
TOTAL	105,900	1,002,553	10,143		6,168,725	12,068,365	8,650,730	7,775,742
<b>CARVER</b>								
CITY	247,640	1,475,017		11,178	14,736,672	983,902	81,683	141,238
TOWN		400,222		25,514	1,787,543		178,581	2,455,444
TOTAL	247,640	1,875,239		36,692	16,524,215	983,902	260,264	2,597,682
<b>CASS</b>								
CITY		141,453	176,509	820,087	3,145,928	49,891	12,716	16,475
TOWN		163,415	933,345	1,080,251	825,718		426,845	766,511
TOTAL		304,868	1,109,854	1,900,338	3,971,646	49,891	439,561	782,986
<b>CHIPPEWA</b>								
CITY		55,013			3,800,503	319,370	960,417	2,016,757
TOWN		8,276			1,485,219		30,544	106,537
TOTAL		63,289			5,285,722	319,370	990,961	2,123,294
<b>CHISAGO</b>								
CITY	59,808	720,258		19,843	4,662,727	839,142	556,384	790,596
TOWN		1,562,182		113,671	633,721	28,828	227,524	599,557
TOTAL	59,808	2,282,440		133,514	5,296,448	867,970	783,908	1,390,153
<b>CLAY</b>								
CITY	300,000				16,157,594	2,866,767	36,765	22,401
TOWN					1,107,551	1,642,213	101,695	167,978
TOTAL	300,000				17,265,145	4,508,980	138,460	190,379
<b>CLEARWATER</b>								
CITY		44,075			1,314,467	25,929	53,320	29,334
TOWN		2,666	2,728	25,872	151,618	4,085	2,011,454	4,294,031
TOTAL		46,741	2,728	25,872	1,466,085	30,014	2,064,774	4,323,365
<b>COTTONWOOD</b>								
CITY	115,080	93,012			4,465,346	2,171,148	15,100	354
TOWN		18,452			811,655	577,705	62,760	139,800
TOTAL	115,080	111,464			5,277,001	2,748,853	77,860	140,154
<b>CROW WING</b>								
CITY	150,000	671,761	229,586	1,105,152	14,958,833	2,261,817	165,521	356,965
TOWN		562,637	570,277	541,432	2,279,569	100,802	190,240	1,186,996
TOTAL	150,000	1,234,398	799,863	1,646,584	17,238,402	2,362,619	355,761	1,543,961
<b>DAKOTA</b>								
CITY	1,411,908	13,604,500			117,009,668	46,962,748	11,966,076	33,111,570
TOWN		390,384			1,690,965	195,435	65,123	278,971
TOTAL	1,411,908	13,994,884			118,700,633	47,158,183	12,031,199	33,390,541

TABLE 19 PART C

1978 ASSESSED VALUE OF REAL PROPERTY AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

BY CITY AND TOWNSHIP

ALL OTHER

County	(Over 10,000 Population) Farm Home Adm. Structures 20%	Class 4 Vacant Land 43%	Seasonal Recreational		Commercial Land & Buildings 43%	Industrial Land & Buildings 43%	Public Utility		Machinery 33 1/3%
			Commercial				Land & Buildings	Land & Buildings	
			Class 3a 16%	Class 3 30%					
<b>DODGE</b>									
CITY		187,374			2,050,279	789,583	33,467	116,636	
TOWN		81,105			290,647	99,747	16,403	50,789	
TOTAL		268,479			3,140,926	889,330	49,870	167,425	
<b>DOUGLAS</b>									
CITY		30,630	14,212	8,877	9,318,161	1,057,442	444,751	490,879	
TOWN		224,040	354,561	429,316	2,979,439	9,288	201,760	222,361	
TOTAL		254,670	368,773	438,193	12,297,600	1,066,730	646,511	713,240	
<b>FARIBAULT</b>									
CITY		155,071			5,038,384	3,152,501	126,052	103,018	
TOWN		29,771		224	358,040	423,857	164,594	391,489	
TOTAL		184,842		224	5,396,424	3,576,358	290,646	494,507	
<b>FILLMORE</b>									
CITY	52,567	149,181			4,831,980	267,396	45,147	153,103	
TOWN		21,034			975,870	16,787	87,788	355,702	
TOTAL	52,567	170,215			5,807,850	284,183	132,935	508,805	
<b>FREEBORN</b>									
CITY	478,740	554,586			13,404,865	8,863,626	437,671	1,063,465	
TOWN		163,796			1,585,289	310,758	452,777	959,102	
TOTAL	478,740	718,382			14,990,154	9,174,384	890,448	2,022,567	
<b>GOODHUE</b>									
CITY	182,365	847,100		25,062	13,850,988	9,352,715	24,470,827	93,411,448	
TOWN		795,586		53,931	2,329,138	225,578	77,056	131,872	
TOTAL	182,365	1,642,686		78,993	16,180,126	9,578,293	24,547,883	93,543,320	
<b>GRANT</b>									
CITY		27,247	1,062	888	1,942,851		2,279	14,984	
TOWN		22,705	8,508	9,627	78,544		27,735	48,378	
TOTAL		49,952	9,570	10,515	2,021,395		30,014	63,362	
<b>HENNEPIN</b>									
CITY	14,017,240	63,676,211		64,380	911,308,398	380,031,793	22,192,632	23,979,523	
TOWN		101,507			92,880	88,064	860	23,057	
TOTAL	14,017,240	63,777,718		64,380	911,401,278	380,119,857	22,193,492	24,002,580	
<b>HOUSTON</b>									
CITY		298,873		1,500	3,576,239	266,315	5,933	8,044	
TOWN		112,626			514,228	28,274	21,925	103,826	
TOTAL		411,499		1,500	4,090,467	294,589	27,858	111,870	
<b>HUBBARD</b>									
CITY	104,383	103,646	31,569	16,086	2,955,052	132,982	28,825	20,566	
TOWN		3,702,436	725,794	1,101,254	1,376,556		117,774	842,039	
TOTAL	104,383	3,806,082	757,363	1,117,340	4,331,608	132,982	146,599	862,605	
<b>ISANTI</b>									
CITY		143,015			3,684,299		408,500	30,600	
TOWN		945,188	6,750	27,032	997,509		142,631	507,229	
TOTAL		1,088,203	6,750	27,032	4,681,808		551,131	537,829	
<b>ITASCA</b>									
CITY		581,972	5,401	3,856	10,288,706	11,389,366	81,454	490,132	
TOWN		6,963,009	470,610	573,465	1,826,373	6,245,855	14,094,989	31,471,919	
TOTAL		7,544,981	476,011	577,321	12,115,079	17,635,221	14,176,443	31,962,051	
<b>JACKSON</b>									
CITY		126,635			2,870,942	6,063	11,324	2,065	
TOWN		37,273			601,054	1,184,736	442,649	1,347,986	
TOTAL		163,908			3,471,996	1,190,799	453,973	1,350,051	
<b>KANABEC</b>									
CITY		62,707			1,829,682	1,135,847	5,372	35,025	
TOWN		183,397	1,712	17,270	352,967	35,147	11,084	23,827	
TOTAL		246,104	1,712	17,270	2,182,649	1,170,994	16,456	58,852	
<b>KANDIYOHI</b>									
CITY	338,556	373,582	16,246	4,725	12,085,250	2,606,472	197,757	51,771	
TOWN		225,257	95,524	48,518	1,849,597	188,789	247,842	570,432	
TOTAL	338,556	598,839	111,770	53,243	13,934,847	2,795,261	445,599	622,203	
<b>KITTSOON</b>									
CITY					1,705,552	113,391	50,009	165,175	
TOWN		465,303	288		259,247		482,288	2,546,433	
TOTAL		465,303	288		1,964,799	113,391	532,297	2,711,608	
<b>KOOCHICING</b>									
CITY	116,922	338,539	10,800	229,818	5,226,048	9,787,101	133,257	159,733	
TOWN		337,679		124,434	313,771	554,442	128,484	857,840	
TOTAL	116,922	676,218	10,800	354,252	5,539,819	10,341,543	261,741	1,017,573	
<b>LAC QUI PARLE</b>									
CITY		61,877			3,893,349	1,066,013	22,102	47,261	
TOWN		1,935			374,659	319,146	77,658	114,030	
TOTAL		63,812			4,268,008	1,385,159	99,760	161,291	

TABLE 19 PART C  
 1978 ASSESSED VALUE OF REAL PROPERTY AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY  
 BY CITY AND TOWNSHIP

County	(Over 10,000 Population) Farm Home Adm. Structures	ALL OTHER						
		Class 4 Vacant Land	Seasonal Recreational Commercial		Commercial Land & Buildings	Industrial Land & Buildings	Public Utility	
			Class 3a	Class 3			Land & Buildings	Machinery
	20%	43%	16%	30%	43%	43%	33 1/3%	
<b>LAKE</b>								
CITY		333,138			2,212,740	148,492	90,684	168,436
TOWN		1,065,644	140,960	535,182	424,958	600,980	420,811	287,664
TOTAL		1,398,782	140,960	535,182	2,637,698	749,472	511,495	456,100
<b>LAKE/WOODS</b>								
CITY					641,818	142,631	41,151	35,487
TOWN			163,248	127,515	45,665	3,225	22,145	71,964
TOTAL			163,248	127,515	691,483	145,856	63,296	107,451
<b>LE SUEUR</b>								
CITY	132,900	155,421	4,009	32,481	3,670,541	2,779,708	126,959	993,948
TOWN		213,717	8,564	274,685	660,009	279,538	75,800	160,618
TOTAL	132,900	369,138	12,673	307,166	4,330,550	3,059,246	202,759	1,154,566
<b>LINCOLN</b>								
CITY		39,524		10,127	1,405,559	415,071	65,788	35,665
TOWN		80,336		7,022	186,332	14,464	21,649	16,337
TOTAL		119,860		17,149	1,591,891	429,535	87,437	52,002
<b>LYON</b>								
CITY	124,220	641,001			12,007,922	2,617,797	73,620	244,990
TOWN		26,875		915	682,496		336,403	525,524
TOTAL	124,220	667,876		915	12,690,418	2,617,797	410,023	770,514
<b>MCLEOD</b>								
CITY	252,730	395,860			8,499,116	7,003,857	88,136	15,001
TOWN		87,065			931,704	458,804	54,099	141,607
TOTAL	252,730	482,925			9,430,820	7,462,661	142,235	156,608
<b>MAHNOMEN</b>								
CITY		23,349			595,980		12,857	16,939
TOWN		9,417	28,576	58,770	263,117		9,245	32,625
TOTAL		32,766	28,576	58,770	859,097		22,102	49,564
<b>MARSHALL</b>								
CITY	14,201				2,120,975		47,687	34,485
TOWN					186,835		839,498	2,841,641
TOTAL	14,201				2,307,810		887,185	2,876,126
<b>MARTIN</b>								
CITY	219,120	578,565		3,390	9,021,959	3,576,525	47,214	42,878
TOWN		65,575		8,190	337,722	403,641	1,052,181	4,451,252
TOTAL	219,120	644,140		11,580	9,359,681	3,980,166	1,099,395	4,494,130
<b>MEEKER</b>								
CITY		115,068			4,719,293	1,350,028	5,332	60,696
TOWN		130,806		5,826	717,885		64,887	243,864
TOTAL		245,874		5,826	5,437,178	1,350,028	70,219	304,560
<b>MILLE LACS</b>								
CITY		176,431	19,034	17,514	3,865,146	918,928	123,895	244,723
TOWN		2,231,885	54,529	417,536	792,226	37,574	103,393	480,919
TOTAL		2,408,316	73,563	435,050	4,657,372	956,502	227,288	725,642
<b>MORRISON</b>								
CITY		35,127		3,234	5,990,187		924,403	200,666
TOWN		65,773	70,098	176,122	888,306		1,462,783	613,292
TOTAL		100,900	70,098	179,356	6,878,493		2,387,186	813,958
<b>MOWER</b>								
CITY	278,300	274,985			15,444,955	6,619,635	8,729	28,227
TOWN		153,923		40,290	1,808,064	115,455	169,547	952,041
TOTAL	278,300	428,908		40,290	17,253,019	6,735,090	178,276	980,268
<b>MURRAY</b>								
CITY		32,809			2,107,441	76,779	43,545	25,214
TOWN		95,198			814,577	143,320	83,220	109,288
TOTAL		128,007			2,922,018	220,099	126,765	134,502
<b>NICOLLET</b>								
CITY	342,004	367,497			6,445,479	2,269,885	20,220	80,594
TOWN		182,401			225,235	267,477	32,429	69,754
TOTAL	342,004	549,898			6,670,714	2,537,362	52,649	150,348
<b>NOBLES</b>								
CITY	160,340	157,208			9,976,000	2,262,660	35,389	33,868
TOWN					785,567	535,737	58,695	129,890
TOTAL	160,340	157,208			10,761,567	2,798,397	94,084	163,758
<b>NORMAN</b>								
CITY	40,000				1,326,280	31,218	63,253	
TOWN					316,179		94,815	902,872
TOTAL	40,000				1,642,459	31,218	158,068	902,872
<b>OLMSTED</b>								
CITY	1,014,615	3,036,858			74,917,553	16,974,411	645,226	207,652
TOWN		1,058,029			4,258,829	1,995,161	664,136	567,154
TOTAL	1,014,615	4,094,887			79,176,382	18,969,572	1,309,362	774,806

TABLE 19 PART C

1978 ASSESSED VALUE OF REAL PROPERTY AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

BY CITY AND TOWNSHIP

ALL OTHER

County	(Over 10,000 Population) Farm Home Adm. Structures	Class 4 Vacant Land	Seasonal Recreational Commercial		Commercial Land & Buildings	Industrial Land & Buildings	Public Utility		Machinery
			Class 3a	Class 3			Land & Buildings	Buildings	
	20%	43%	16%	30%	43%	43%	43%	33 1/3%	
<b>OTTER TAIL</b>									
CITY	259,449	376,799	15,020	15,866	13,499,712	1,343,740	2,940,694	6,154,607	
TOWN		2,365,028	601,296	685,082	1,711,295	2,101	591,185	1,382,588	
TOTAL	259,449	2,741,827	616,316	700,948	15,211,007	1,345,841	3,531,879	7,537,195	
<b>PENNINGTON</b>									
CITY					5,166,840	1,251,580			
TOWN					728,266		29,371	182,467	
TOTAL					5,895,106	1,251,580	29,371	182,467	
<b>PINE</b>									
CITY		185,429		22,075	3,397,561	293,279	174,744	338,258	
TOWN		1,633,234	14,768	35,146	497,404	14,951	87,489	350,963	
TOTAL		1,818,663	14,768	57,221	3,894,965	308,230	262,233	689,221	
<b>PIPESTONE</b>									
CITY		115,025			3,440,559	671,144	122,077	266,781	
TOWN		6,020			184,642		76,196	146,229	
TOTAL		121,045			3,625,201	671,144	198,273	413,010	
<b>POLK</b>									
CITY	187,520				11,755,211	4,360,544	105,849	151,111	
TOWN					791,544	1,916,811	492,776	1,714,865	
TOTAL	187,520				12,546,755	6,277,355	598,625	1,865,976	
<b>POPE</b>									
CITY	99,088		21,988	28,002	2,520,101	318,312	43,602	263,311	
TOWN			15,744	70,299	1,560,900	166,625	39,345	174,423	
TOTAL	99,088		37,732	98,301	4,081,001	484,937	82,947	437,734	
<b>RAMSEY</b>									
CITY	6,494,061	15,525,884			330,602,199	179,186,011	9,236,233	17,040,063	
TOWN		590,972			597,558	295,563	30,597	374,168	
TOTAL	6,494,061	16,116,856			331,199,757	179,481,574	9,266,830	17,414,231	
<b>RED LAKE</b>									
CITY					733,623	76,712	175,655	31,664	
TOWN					77,400		118,766	575,008	
TOTAL					811,023	76,712	294,421	606,672	
<b>REDWOOD</b>									
CITY	123,553	165,071			6,017,306	2,766,816	141,670	149,090	
TOWN		17,348			540,979	257,979	57,389	110,110	
TOTAL	123,553	182,419			6,558,285	3,024,789	199,059	259,200	
<b>RENVILLE</b>									
CITY	27,854	177,654			4,393,777	2,098,744	57,957	90,359	
TOWN		21,050			439,248	6,723,233	75,737	279,886	
TOTAL	27,854	198,704			4,833,025	8,821,977	133,694	370,245	
<b>RICE</b>									
CITY	450,327	692,655			18,913,503	5,266,994	129,384	339,727	
TOWN		377,131	62,091	63,039	913,321		267,672	1,893,223	
TOTAL	450,327	1,069,786	62,091	63,039	19,826,824	5,266,994	397,056	2,232,950	
<b>ROCK</b>									
CITY	167,189	43,645			3,261,952	1,122,999	9,054	47,807	
TOWN		2,752			184,102	235,844	60,617	226,971	
TOTAL	167,189	46,397			3,446,054	1,358,843	69,671	274,778	
<b>ROSEAU</b>									
CITY					2,533,431	916,760	13,244	43,399	
TOWN			4,640	11,475	241,466		127,961	365,599	
TOTAL			4,640	11,475	2,774,897	916,760	141,205	408,998	
<b>ST. LOUIS</b>									
CITY	2,582,558	10,276,613	1,249	2,690	86,042,699	17,108,838	6,583,113	20,332,431	
TOWN	352,834		552,777	1,292,321	5,576,574	6,155,195	1,976,083	4,510,807	
TOTAL	2,935,392	10,276,613	554,026	1,295,011	91,619,273	23,264,033	8,559,196	24,843,238	
<b>SCOTT</b>									
CITY	108,440	2,221,993		17,700	14,613,339	19,492,491	658,115	7,499,325	
TOWN		977,180		12,677	1,334,469	381,612	31,517	209,711	
TOTAL	108,440	3,199,173		30,377	15,947,808	19,874,103	689,632	7,709,036	
<b>SHERBURNE</b>									
CITY		608,059	6,768	5,850	4,001,064	402,910	25,099,535	80,772,260	
TOWN		969,717		153,128	1,338,709	266,600	213,790	103,173	
TOTAL		1,577,776	6,768	158,978	5,339,773	669,510	25,313,325	80,875,433	
<b>SIBLEY</b>									
CITY	6,526	104,903		6,310	2,109,938	1,394,586	16,568	62,992	
TOWN		29,366			395,926	393,590	26,940	143,506	
TOTAL	6,526	134,269		6,310	2,505,864	1,788,176	43,508	206,498	
<b>STEARNS</b>									
CITY	443,896	2,062,524		10,755	38,217,599	13,794,606	1,791,999	563,718	
TOWN		2,447,483	92,039	331,830	4,838,553	206,694	219,411	945,474	
TOTAL	443,896	4,510,007	92,039	342,585	43,056,152	14,001,300	2,011,410	1,507,192	

TABLE 19 PART C

## 1978 ASSESSED VALUE OF REAL PROPERTY AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

## BY CITY AND TOWNSHIP

County	ALL OTHER							
	(Over 10,000 Population) Farm Home Adm. Structures	Class 4 Vacant Land	Seasonal Recreational Commercial		Commercial Land & Buildings	Industrial Land & Buildings	Public Utility	
	20%	43%	Class 3a 16%	Class 3 30%	43%	43%	Land & Buildings 43%	Machinery 33 1/3%
<b>STEELE</b>								
CITY	349,033	533,345			12,393,676	4,517,030	77,690	5,230
TOWN		24,321			1,288,427	734,953	234,123	707,730
TOTAL	349,033	557,666			13,682,103	5,252,783	311,813	712,960
<b>STEVENS</b>								
CITY		79,070		202	3,275,941	311,948	19,612	69,789
TOWN		19,804		9,405	249,896	37,774	50,058	98,197
TOTAL		98,874		9,607	3,525,837	349,722	69,670	167,986
<b>SWIFT</b>								
CITY	48,780	72,240			2,943,995	441,352	38,571	119,714
TOWN		17,329		6,240	339,485	632,014	271,158	486,545
TOTAL	48,780	89,569		6,240	3,283,480	1,073,366	309,729	606,259
<b>TODD</b>								
CITY		77,328	13,905		2,841,481	1,286,483	17,069	51,788
TOWN		1,036,758	103,127	89,634	511,683	52,598	79,564	623,232
TOTAL		1,114,086	117,032	89,634	3,353,164	1,339,081	96,633	675,020
<b>TRAVERSE</b>								
CITY		12,689		1,230	1,154,040	85,613	95,202	22,679
TOWN		7,891			70,021		46,287	137,987
TOTAL		20,580		1,230	1,224,061	85,613	141,489	160,666
<b>WABASHA</b>								
CITY		587,509			4,892,454	1,694,845	42,011	203,372
TOWN		520,386		52,548	281,951	3,655	18,619	52,645
TOTAL		1,107,895		52,548	5,174,405	1,698,500	60,630	256,017
<b>WADENA</b>								
CITY		62,651			4,088,999	558,699	41,228	200,906
TOWN		250,522	3,136		192,038	6,235	24,871	184,277
TOTAL		313,173	3,136		4,281,037	564,934	66,099	385,183
<b>WASECA</b>								
CITY	192,400	206,503			5,061,926	3,754,582	38,813	222,551
TOWN		149,960		5,433	503,807	351,568	576,526	384,160
TOTAL	192,400	356,463		5,433	5,565,733	4,106,150	615,339	605,711
<b>WASHINGTON</b>								
CITY	829,742	7,379,491			37,298,115	17,831,669	7,033,308	23,966,886
TOWN		3,228,990			2,955,800	290,534	38,015	17,966
TOTAL	829,742	10,608,481			40,253,915	18,122,203	7,071,323	23,984,852
<b>WATONWAN</b>								
CITY		93,525			3,110,018	1,930,743	15,699	37,740
TOWN		17,415			398,438	285,047	173,606	218,120
TOTAL		110,940			3,508,456	2,215,790	189,305	255,860
<b>WILKIN</b>								
CITY					1,935,340	20,038	8,479	7,013
TOWN					272,310		16,157	38,279
TOTAL					2,207,650	20,038	24,636	45,292
<b>WINONA</b>								
CITY	486,400	459,768	1,901		18,551,458	13,385,619	383,808	498,736
TOWN		331,184		31,007	1,026,982	224,073	74,213	130,031
TOTAL	486,400	790,952	1,901	31,007	19,578,440	13,609,692	458,021	628,767
<b>WRIGHT</b>								
CITY		546,886		9,644	9,834,603	1,251,110	7,093,875	23,161,876
TOWN		1,277,447	5,567	119,097	1,685,597	421,971	3,719,776	5,821,827
TOTAL		1,824,333	5,567	128,741	11,520,200	1,673,081	10,813,651	28,983,703
<b>YELLOW MEDICINE</b>								
CITY		71,175			3,123,351	1,536,813	102,652	72,743
TOWN		19,138			328,997	138,806	66,200	159,154
TOTAL		90,313			3,452,348	1,675,619	168,852	231,897
<b>COOK</b>								
CITY	50,291	138,771		25,719	1,652,039			46,216
TOWN			139,030	691,349	1,620,039		33,515	46,216
TOTAL	50,291	138,771	139,030	717,068	3,272,078		33,515	46,216
<b>STATEWIDE TOTAL</b>								
CITY	35,477,121	150,021,602	625,103	2,591,345	2,165,739,992	919,536,336	132,518,375	352,564,069
TOWN	352,834	42,506,039	6,107,314	10,731,512	88,013,657	40,012,188	43,819,066	95,463,573
TOTAL	35,829,955	192,527,641	6,732,417	13,322,857	2,253,753,649	959,548,524	176,337,441	448,027,642

TABLE 19 PART D

## 1978 ASSESSED VALUE OF REAL PROPERTY AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

## BY CITY AND TOWNSHIP

County	ALL OTHER		TOTAL REAL PROPERTY	CLASS 3F - HOMESTEAD STRUCTURES ON EXEMPT LAND					Total Class 3F
	Mineral	Total		Blind/Para Vet/Disabled	Up To \$17,000 Ag	Over \$17,000 Non-Ag	Over \$17,000 Ag	Over \$17,000 Non-Ag	
				5%	16%	20%	30%	33 1/3%	
<u>AITKIN</u>									
CITY		7,401,630	8,356,308						
TOWN		13,692,199	41,784,504						
TOTAL		21,093,829	50,140,812						
<u>ANOKA</u>									
CITY		604,321,518	614,903,935						
TOWN		25,028,450	31,684,444						
TOTAL		629,349,968	646,588,379						
<u>BECKER</u>									
CITY		23,654,827	24,031,286						
TOWN		17,103,071	48,939,758			2,659			2,659
TOTAL		40,757,898	72,971,044			2,659			2,659
<u>BENTON</u>									
CITY		20,433,901	20,626,689				520		520
TOWN		15,463,117	27,528,775			2,375			2,375
TOTAL		35,897,018	48,155,464			2,895			2,895
<u>BELTRAMI</u>									
CITY		33,296,130	33,446,739						
TOWN		10,875,256	26,676,512						
TOTAL		44,171,386	60,123,251						
<u>BIG STONE</u>									
CITY		7,326,825	7,444,898						
TOWN		854,141	20,798,014						
TOTAL		8,180,966	28,242,912						
<u>BLUE EARTH</u>									
CITY		95,842,348	96,341,534						
TOWN		19,434,484	101,653,843						
TOTAL		115,276,832	197,995,377						
<u>BROWN</u>									
CITY		52,253,138	52,692,534						
TOWN		4,001,957	64,248,318						
TOTAL		56,255,095	116,940,852						
<u>CARLTON</u>									
CITY		39,179,189	39,523,402			1,150			1,150
TOWN		27,393,448	35,162,076			473			473
TOTAL		66,572,637	74,685,478			1,623			1,623
<u>CARVER</u>									
CITY		72,962,140	77,392,408						
TOWN		16,590,677	48,505,681						
TOTAL		89,552,817	125,898,089						
<u>CASS</u>									
CITY		11,954,968	16,046,835			2,522			2,522
TOWN		18,450,699	46,349,896			57,265		2,521	59,786
TOTAL		30,405,667	62,396,731			59,787		2,521	62,308
<u>CHIPPEWA</u>									
CITY		19,132,225	19,363,119						
TOWN		2,938,669	44,051,717						
TOTAL		22,070,894	63,414,836						
<u>CHISAGO</u>									
CITY		26,840,250	30,199,625				1,200		1,200
TOWN		16,891,810	37,991,616						
TOTAL		43,732,060	68,191,241				1,200		1,200
<u>CLAY</u>									
CITY		84,913,985	85,361,149				700		700
TOWN		9,848,387	58,453,285				480		480
TOTAL		94,762,372	143,814,434				1,180		1,180
<u>CLEARWATER</u>									
CITY		3,590,807	3,635,973						
TOWN		8,942,834	18,080,844				1,944		1,944
TOTAL		12,533,636	21,716,817				1,944		1,944
<u>COTTONWOOD</u>									
CITY		21,392,937	21,562,644						
TOWN		3,632,469	70,220,819						
TOTAL		25,025,406	91,783,463						
<u>CROW WING</u>									
CITY	52,092	57,150,543	74,138,291			2,020			2,020
TOWN	518,364	33,965,209	67,439,436						
TOTAL	570,456	91,115,752	141,577,727			2,020			2,020
<u>DAKOTA</u>									
CITY		696,639,047	714,927,726						
TOWN		21,170,169	48,689,433						
TOTAL		717,809,216	763,617,159						



TABLE 19 PART D

## 1978 ASSESSED VALUE OF REAL PROPERTY AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

## BY CITY AND TOWNSHIP

County	ALL OTHER		TOTAL REAL PROPERTY	CLASS 3F - HOMESTEAD STRUCTURES ON EXEMPT LAND					Total Class 3F
	Mineral	Total		Blind/Para Vet/Disabled	Up to \$17,000 Ag	Non-Ag	Over \$17,000 Ag	Non-Ag	
				5%	16%	20%	30%	33 1/3%	
<b>DODGE</b>									
CITY		16,248,627	16,787,757						
TOWN		3,190,194	51,365,683						
TOTAL		19,438,821	68,133,440						
<b>DOUGLAS</b>									
CITY		26,757,488	27,293,885						
TOWN		25,092,868	57,962,252						
TOTAL		51,850,336	85,256,137						
<b>FARIBAULT</b>									
CITY		24,091,876	24,805,768						
TOWN		2,756,088	90,498,403						
TOTAL		26,847,964	115,304,171						
<b>FILLMORE</b>									
CITY		22,159,498	24,448,887						
TOWN		3,098,677	57,600,721						
TOTAL		25,258,175	82,049,608						
<b>FREEBORN</b>									
CITY		67,908,103	68,351,909						
TOWN		13,872,913	95,722,916						
TOTAL		81,781,016	164,074,825						
<b>GOODHUE</b>									
CITY		189,752,768	191,374,397				560		560
TOWN		17,613,126	82,757,083						
TOTAL		207,365,894	274,131,480				560		560
<b>GRANT</b>									
CITY		6,382,420	6,721,692						
TOWN		681,210	26,863,000						
TOTAL		7,063,630	33,584,692						
<b>HENNEPIN</b>									
CITY		4,439,800,846	4,477,805,279						
TOWN		3,601,567	6,023,593						
TOTAL		4,443,402,413	4,483,828,872						
<b>HOUSTON</b>									
CITY		19,565,489	20,013,233						
TOWN		4,787,138	28,407,054						
TOTAL		24,352,627	48,420,287						
<b>HUBBARD</b>									
CITY		7,677,666	7,849,333						
TOWN		18,720,004	34,991,372				1,928		1,928
TOTAL		26,397,670	42,840,705				1,928		1,928
<b>ISANTI</b>									
CITY		12,659,712	12,779,008						
TOWN		16,751,121	42,004,252						
TOTAL		29,410,833	54,783,260						
<b>ITASCA</b>									
CITY	7,352,523	51,915,431	51,968,403				1,211		1,211
TOWN	1,749,135	95,896,947	112,440,345				38,177		42,710
TOTAL	9,101,658	147,812,378	164,408,748				39,388	4,533	43,921
<b>JACKSON</b>									
CITY		14,771,604	14,994,802						
TOWN		4,710,144	84,350,681						
TOTAL		19,481,748	99,345,483						
<b>KANABEC</b>									
CITY		7,836,751	8,034,653						
TOWN		4,010,273	16,212,795						
TOTAL		11,847,024	24,247,448						
<b>KANDIYOHI</b>									
CITY		50,909,665	51,596,755				1,220		1,220
TOWN		14,227,205	65,498,310				3,250		5,204
TOTAL		65,136,870	117,095,065		1,954		4,470		6,424
<b>KITTSON</b>									
CITY		5,985,096	6,236,882						
TOWN		4,130,694	29,987,043						
TOTAL		10,115,790	36,223,925						
<b>KOOCHICHING</b>									
CITY		28,084,049	28,627,947						
TOWN		7,653,850	12,761,536				755		755
TOTAL		35,737,899	41,389,483				755		755
<b>LAC QUI PARLE</b>									
CITY		11,987,501	12,096,288						
TOWN		1,658,421	48,016,346						
TOTAL		13,645,922	60,112,634						

TABLE 19 PART D

## 1978 ASSESSED VALUE OF REAL PROPERTY AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

## BY CITY AND TOWNSHIP

County	ALL OTHER		TOTAL REAL PROPERTY	CLASS 3F - HOMESTEAD STRUCTURES ON EXEMPT LAND					Total Class 3F
	Mineral	Total		Blind/Para Vet/Disabled 5%	Up To \$17,000		Over \$17,000		
					Ag 16%	Non-Ag 20%	Ag 30%	Non-Ag 33 1/3%	
<b>LAKE</b>									
CITY		12,845,503	12,960,203						
TOWN		10,797,157	15,687,953			4,501			4,501
TOTAL		23,642,660	28,648,156			4,501			4,501
<b>LAKE/WOODS</b>									
CITY		2,037,263	2,098,804						
TOWN		1,396,917	6,237,332						
TOTAL		3,434,180	8,336,136						
<b>LE SUEUR</b>									
CITY		25,501,446	25,949,851						
TOWN		7,188,560	46,346,418						
TOTAL		32,690,006	72,296,269						
<b>LINCOLN</b>									
CITY		6,873,516	7,084,891						
TOWN		701,639	28,288,162						
TOTAL		7,575,155	35,373,053						
<b>LYON</b>									
CITY		44,215,991	44,712,052					2,400	2,400
TOWN		3,824,964	51,609,476						
TOTAL		48,040,955	96,321,528					2,400	2,400
<b>MCLEOD</b>									
CITY		49,967,435	50,168,253						
TOWN		7,356,027	50,967,874						
TOTAL		57,323,462	101,136,127						
<b>MAHNOMEN</b>									
CITY		2,577,917	2,609,990						
TOWN		1,122,727	11,971,421			80			80
TOTAL		3,700,644	14,581,411			80			80
<b>MARSHALL</b>									
CITY		7,374,700	7,507,379		400			400	800
TOWN		4,329,139	43,698,965						
TOTAL		11,703,839	51,206,344		400			400	800
<b>MARTIN</b>									
CITY		40,811,565	42,460,253						
TOWN		7,875,588	95,198,594						
TOTAL		48,687,153	137,658,847						
<b>MEEKER</b>									
CITY		20,610,987	20,990,179						
TOWN		6,057,845	50,147,944						
TOTAL		26,668,832	71,138,123						
<b>MILLE LACS</b>									
CITY		15,206,925	15,740,364						
TOWN		10,814,052	28,045,378						
TOTAL		26,020,977	43,785,742						
<b>MORRISON</b>									
CITY		19,192,455	20,187,842			900			900
TOWN		11,483,361	41,004,866						
TOTAL		30,675,816	61,192,708			900			900
<b>MOWER</b>									
CITY		75,332,863	75,914,818						
TOWN		12,974,082	83,810,132						
TOTAL		88,306,945	159,724,950						
<b>MURRAY</b>									
CITY		10,052,216	10,286,212						
TOWN		2,548,046	56,978,822			1,785			1,785
TOTAL		12,600,262	67,265,034			1,785			1,785
<b>NICOLLET</b>									
CITY		40,315,289	40,844,837						
TOWN		4,785,983	49,032,498						
TOTAL		45,101,272	89,877,335						
<b>NOBLES</b>									
CITY		34,547,915	35,063,207						
TOWN		2,621,399	70,836,541						
TOTAL		37,169,314	105,899,748						
<b>NORMAN</b>									
CITY		6,850,000	6,904,333						
TOWN		2,128,469	39,977,130						
TOTAL		8,978,469	46,881,463						
<b>OLMSTED</b>									
CITY		260,580,726	261,254,189						
TOWN		46,847,518	95,698,972						
TOTAL		307,428,244	356,953,161						

TABLE 19 PART D

1978 ASSESSED VALUE OF REAL PROPERTY AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

BY CITY AND TOWNSHIP

County	ALL OTHER		TOTAL REAL PROPERTY	CLASS 3F - HOMESTEAD STRUCTURES ON EXEMPT LAND					Total Class 3F
	Mineral	Total		Blind/Para Vet/Disabled	Up To \$17,000 Ag	Non-Ag	Over 17,000 Ag	Non-Ag	
				5%	16%	20%	30%	33 1/3%	
<u>OTTERTAIL</u>									
CITY		56,892,549	58,067,377						
TOWN		23,215,603	92,627,711		6,011		735		6,746
TOTAL		80,108,152	150,695,088		6,011		735		6,746
<u>PENNINGTON</u>									
CITY		18,697,828	18,727,130						
TOWN		3,841,396	15,524,770						
TOTAL		22,539,224	34,251,900						
<u>PINE</u>									
CITY		11,186,344	13,138,864				830		830
TOWN		7,069,837	27,619,548						
TOTAL		18,256,181	40,558,412				830		830
<u>PIPESTONE</u>									
CITY		15,430,788	16,096,040						
TOWN		1,142,442	31,384,896						
TOTAL		16,573,230	47,480,936						
<u>POLK</u>									
CITY		49,485,512	49,876,819						
TOWN		8,379,034	83,688,931				2,980		2,980
TOTAL		57,864,546	133,565,750				2,980		2,980
<u>POPE</u>									
CITY		10,207,945	10,411,529						
TOWN		4,726,017	32,075,457						
TOTAL		14,933,962	42,486,986						
<u>RAMSEY</u>									
CITY		1,591,423,757	1,593,150,115						
TOWN		14,994,418	15,686,922						
TOTAL		1,606,418,175	1,508,637,037						
<u>RED LAKE</u>									
CITY		3,131,326	3,243,870				1,800		1,800
TOWN		1,056,171	10,284,048						
TOTAL		4,187,497	13,527,918				1,800		1,800
<u>REDWOOD</u>									
CITY		26,756,347	27,542,049						
TOWN		2,054,422	87,218,805						
TOTAL		28,810,769	114,760,854						
<u>RENVILLE</u>									
CITY		22,462,048	23,008,519						
TOWN		8,467,224	99,303,769						
TOTAL		30,929,272	122,312,288						
<u>RICE</u>									
CITY		71,813,300	72,875,874						
TOWN		15,717,200	62,938,433						
TOTAL		87,530,500	135,814,307						
<u>ROCK</u>									
CITY		15,599,874	16,142,945						
TOWN		1,177,439	43,225,070						
TOTAL		16,777,313	59,368,015						
<u>ROSEAU</u>									
CITY		7,917,975	7,963,891						
TOWN		2,023,348	21,759,440						
TOTAL		9,941,323	29,723,331						
<u>ST. LOUIS</u>									
CITY	8,349,947	395,137,248	395,717,829			95,920		24,139	120,059
TOWN	25,714,439	110,207,843	148,446,794			102,759		29,685	132,444
TOTAL	34,064,386	505,345,091	544,164,623			198,679		53,824	252,503
<u>SCOTT</u>									
CITY		106,247,016	111,891,865						
TOWN		19,528,421	46,782,237						
TOTAL		125,775,437	158,674,102						
<u>SHERBURNE</u>									
CITY		133,121,520	135,981,145				3,050		3,050
TOWN		18,183,346	33,107,904						
TOTAL		151,304,866	169,089,049				3,050		3,050
<u>SIBLEY</u>									
CITY		14,164,995	14,286,332						
TOWN		2,722,528	58,394,851						
TOTAL		16,887,523	72,681,183						
<u>STEARNS</u>									
CITY		156,947,706	157,990,399						
TOWN		52,657,034	129,792,238			3,400		1,000	4,400
TOTAL		209,604,740	287,782,637			3,400		1,000	4,400

TABLE 19 PART D

## 1978 ASSESSED VALUE OF REAL PROPERTY AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

## BY CITY AND TOWNSHIP

County	ALL OTHER		TOTAL REAL PROPERTY	CLASS 3F - HOMESTEAD STRUCTURES ON EXEMPT LAND					Total Class 3F
	Mineral	Total		Blind/Para Vet/Disabled	Ag Up To \$17,000	Non-Ag 20%	Ag 30%	Non-Ag Over \$17,000 33 1/3%	
<b>STEELE</b>									
CITY		61,467,780	61,836,366						
TOWN		7,374,939	52,823,325						
TOTAL		68,842,719	114,659,691						
<b>STEVENS</b>									
CITY		11,922,891	12,105,352						
TOWN		1,270,300	31,278,666						
TOTAL		13,193,191	43,384,018						
<b>SWIFT</b>									
CITY		12,279,347	12,515,338						
TOWN		2,670,853	40,540,261			600			600
TOTAL		14,950,200	53,055,599			600			600
<b>TODD</b>									
CITY		13,502,212	13,641,794						
TOWN		7,632,215	32,651,611			1,862			1,862
TOTAL		21,134,427	46,293,405			1,862			1,862
<b>TRAVERSE</b>									
CITY		4,706,171	4,836,846						
TOWN		419,453	29,538,451			648			648
TOTAL		5,125,624	34,375,297			648			648
<b>WABASHA</b>									
CITY		25,303,424	25,943,025						
TOWN		5,582,650	39,394,753						
TOTAL		30,886,074	65,337,778						
<b>WADENA</b>									
CITY		13,382,107	13,542,470			1,000			1,000
TOWN		2,807,057	10,237,112			520			520
TOTAL		16,189,164	23,779,582			1,520			1,520
<b>WASECA</b>									
CITY		28,675,666	28,805,852						
TOWN		6,891,109	53,836,870						
TOTAL		35,566,775	82,642,722						
<b>WASHINGTON</b>									
CITY		312,366,260	327,394,913			2,000			2,000
TOWN		52,092,649	68,185,706						
TOTAL		364,458,909	395,580,619			2,000			2,000
<b>WATONWAN</b>									
CITY		15,372,167	15,552,321						
TOWN		1,877,273	51,382,875						
TOTAL		17,249,440	66,935,196						
<b>WILKIN</b>									
CITY		8,231,743	8,643,221						
TOWN		720,926	40,816,607						
TOTAL		8,952,669	49,459,828						
<b>WINONA</b>									
CITY		87,341,827	88,081,182						
TOWN		13,255,897	45,677,807						
TOTAL		100,597,724	133,758,989						
<b>WRIGHT</b>									
CITY		75,577,444	77,086,656						
TOWN		51,602,530	110,570,599			5,200		4,925	10,125
TOTAL		127,179,974	187,657,255			5,200		4,925	10,125
<b>YELLOW MEDICINE</b>									
CITY		15,561,769	16,018,373						
TOWN		2,041,171	54,751,440						
TOTAL		17,602,940	70,769,813						
<b>COOK</b>									
CITY		3,871,645	3,925,247						
TOWN		7,735,140	18,127,873						
TOTAL		11,606,785	22,053,120						
<b>STATEWIDE TOTAL</b>									
CITY	15,754,562	10,953,862,241	11,110,561,178		3,550	116,853		27,939	148,342
TOWN	27,981,938	1,114,720,824	4,366,516,614		9,086	229,120	735	41,664	280,605
TOTAL	43,736,500	12,068,583,065	15,477,077,792		12,636	345,973	735	69,603	428,947

TABLE 19 PART F  
1978 ASSESSED VALUE OF REAL PROPERTY AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

BY CITY AND TOWNSHIP

County	CLASS 3				CLASS 4			
	Tools & Machinery 33 1/3%	Structures On Leased Public Land 30%	Agricultural Real Estate Leased 30%	Total Class 3	Structures On Leased Public Land 43%	Structures On Railroad Right Of Way 43%	All Other Real Estate Leased 43%	System Of Electric Utilities 43%
<b>AITKIN</b>								
CITY					86	27,979		64,243
TOWN		322,158	19,755	341,913	10,201	3,449	722	
TOTAL		322,158	19,755	341,913	10,287	31,428	722	64,243
<b>ANOKA</b>								
CITY	59,787			59,787		15,695		11,841,254
TOWN	216			216		2,021		
TOTAL	60,003			60,003		17,716		11,841,254
<b>BECKER</b>								
CITY	7,719	974		8,693	4,472	208,588		203,467
TOWN	8,264	20,912		37,176	12,826		4,230	946
TOTAL	15,983	29,886		45,869	17,298	208,588	4,230	204,413
<b>BENTON</b>								
CITY	18,065			18,065	12,180	110,501	2,279	954,589
TOWN	527,099	101,204	8,104	636,407		3,956		12,239
TOTAL	545,164	101,204	8,104	654,472	12,180	114,457	2,279	966,828
<b>BELTRAMI</b>								
CITY						419,967		832,203
TOWN	1,166			1,166				
TOTAL	1,166			1,166		419,967		832,203
<b>BIG STONE</b>								
CITY					1,849	289,820	301	188,211
TOWN								
TOTAL					1,849	289,820	301	188,211
<b>BLUE EARTH</b>								
CITY	10,882			10,882		244,108	15,834	1,863,944
TOWN	1,179			1,179	1,290	16,245	1,505	
TOTAL	12,061			12,061	1,290	260,353	17,339	1,863,944
<b>CARLTON</b>								
CITY						48,987		115,975
TOWN		4,070		4,070				
TOTAL		4,070		4,070		48,987		115,975
<b>CARLTON</b>								
CITY	4,434			4,434	2,846	35,078		871,695
TOWN	11,551	1,123,036		1,134,587	172	215		30,708
TOTAL	15,985	1,123,036		1,139,021	3,018	35,293		902,403
<b>CARVER</b>								
CITY					8,299	16,663	34,529	1,117,250
TOWN	65,062			65,062		1,967		
TOTAL	65,062			65,062	8,299	18,630	34,529	1,117,250
<b>CASS</b>								
CITY		415		415	1,032	52,857	3,781	731,955
TOWN	795	5,023,763		5,024,558		5,401	1,060	
TOTAL	795	5,024,178		5,024,973	1,032	58,258	4,841	731,955
<b>CHIPPEWA</b>								
CITY						581,550		596,283
TOWN		24,489		24,489		165,826		
TOTAL		24,489		24,489		747,376		596,283
<b>CHISAGO</b>								
CITY					3,655	97,866		849,008
TOWN	3,330			3,330	14,431			
TOTAL	3,330			3,330	18,086	97,866		849,008
<b>CLAY</b>								
CITY					903	1,760,033		1,192,175
TOWN		3,690		3,690	1,505	247,336	4,730	3,268
TOTAL		3,690		3,690	2,408	2,007,369	4,730	1,195,443
<b>CLEARWATER</b>								
CITY						61,232		101,007
TOWN	355	113,831		114,186				
TOTAL	355	113,831		114,186		61,232		101,007
<b>COTTONWOOD</b>								
CITY						150,672		92,776
TOWN		2,366		2,366		14,147		
TOTAL		2,366		2,366		164,819		92,776
<b>CROW WING</b>								
CITY	2,198	3,900		6,098	1,343	1,250,181	1,290	963,455
TOWN	2,251			2,251	111	14,276		2,846
TOTAL	4,449	3,900		8,349	1,454	1,264,457	1,290	966,301
<b>DAKOTA</b>								
CITY	197,964		30,720	228,684	66,994	112,597	17,200	11,868,053
TOWN	165,377	349		165,726		36,378		
TOTAL	363,341	349	30,720	394,410	66,994	148,975	17,200	11,868,053

TABLE 19 PART E

## 1978 ASSESSED VALUE OF REAL PROPERTY AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

## BY CITY AND TOWNSHIP

County	CLASS 3			Total Class 3	CLASS 4			System of Electric Utilities
	Tools & Machinery 33 1/3%	Structures On Leased Public Land 30%	Agricultural Real Estate Leased 30%		Structures On Leased Public Land 43%	Structures On Railroad Right Of Way 43%	All Other Real Estate Leased 43%	
<b>DODGE</b>								
CITY						79,986		332,331
TOWN	1,443		27,237	28,680				
TOTAL	1,443		27,237	28,680		79,986		332,331
<b>DOUGLAS</b>								
CITY	12,449			12,449	142,416	422,856	6,829	269,576
TOWN	5,141	10,573		15,714				645
TOTAL	17,590	10,573		28,163	142,416	422,856	6,829	270,221
<b>FARIBAULT</b>								
CITY			900	900	23,380	140,948	64,400	573,226
TOWN		4,242	3,309	7,551	5,246	4,816	58,910	
TOTAL		4,242	4,209	8,451	28,626	145,764	123,310	573,226
<b>FILLMORE</b>								
CITY	2,860			2,860	562	151,988		229,132
TOWN	6,796	2,331	375	9,502		3,053		358
TOTAL	9,656	2,331	375	12,362	562	155,041		229,490
<b>FREEBORN</b>								
CITY					13,158	186,018	129	1,472,965
TOWN	483			483		40,893		
TOTAL	483			483	13,158	226,911	129	1,472,965
<b>GOODHUE</b>								
CITY	65,599		8,097	73,696	89,010	184,333	501,466	2,562,876
TOWN						4,085		
TOTAL	65,599		8,097	73,696	89,010	188,418	501,466	2,562,876
<b>GRANT</b>								
CITY		300	487	787		411,124	10,750	231,039
TOWN			5,082	5,082				
TOTAL		300	5,569	5,869		411,124	10,750	231,039
<b>HENNEPIN</b>								
CITY	1,258,637			1,258,637	1,077,193	455,536		64,323,779
TOWN								6,923
TOTAL	1,258,637			1,258,637	1,077,193	455,536		64,330,702
<b>HOUSTON</b>								
CITY	39,626			39,626	24,242	12,483		282,155
TOWN	8,717	231		8,948	1,075			
TOTAL	48,343	231		48,574	25,317	12,483		282,155
<b>HUBBARD</b>								
CITY	4,068			4,068	1,179	60,527		388,094
TOWN	642,085	126,543		768,628				
TOTAL	646,153	126,543		772,696	1,179	60,527		388,094
<b>ISANTI</b>								
CITY						177,676		298,119
TOWN	8,800			8,800		1,806		
TOTAL	8,800			8,800		179,482		298,119
<b>ITASCA</b>								
CITY	32,400			32,400	46,061	265,465		249,535
TOWN	2,009,655	315,504		2,325,159	1,903	8,225	88,150	
TOTAL	2,042,055	315,504		2,357,559	47,964	273,690	88,150	249,535
<b>JACKSON</b>								
CITY						517,376		81,217
TOWN	9,723		945	10,668		66,693		3,209
TOTAL	9,723		945	10,668		584,069		84,426
<b>KANABEC</b>								
CITY					688	40,809		37,360
TOWN	255			255				
TOTAL	255			255	688	40,809		37,360
<b>KANDIYOHI</b>								
CITY						397,277		340,044
TOWN						114,681		
TOTAL						511,958		340,044
<b>KITSON</b>								
CITY					3,483	577,877		413,402
TOWN		26,765		26,765		49,063		
TOTAL		26,765		26,765	3,483	626,940		413,402
<b>KOOCHICHING</b>								
CITY						13,244		314,889
TOWN		41,109		41,109		1,591		
TOTAL		41,109		41,109		14,835		314,889
<b>LAC QUI PARLE</b>								
CITY						454,252		385,022
TOWN		2,817		2,817	2,881			
TOTAL		2,817		2,817	2,881	454,252		385,022

TABLE 19 PART I

1978 ASSESSED VALUE OF REAL PROPERTY AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

BY CITY AND TOWNSHIP

County	CLASS 3				CLASS 4			
	Tools & Machinery 33 1/3%	Structures On Leased Public Land 30%	Agricultural Real Estate Leased 30%	Total Class 3	Structures On Leased Public Land 43%	Structures On Railroad Right of Way 43%	All Other Real Estate Leased 43%	System Of Electric Utilities 43%
<b>LAKE</b>								
CITY	10,476			10,476	152	17,544		135,157
TOWN	510	115,879		116,389	516	215	3,225	1,290
TOTAL	10,986	115,879		134,865	668	17,759	3,225	136,447
<b>LAKE/WOODS</b>								
CITY	13,330			13,330	3,999	84,925		20,391
TOWN		18,923		18,923		1,333		
TOTAL	13,330	18,923		32,253	3,999	86,258		20,391
<b>LE SUEUR</b>								
CITY					3,117	87,979		493,744
TOWN						36,289		
TOTAL					3,117	124,268		493,744
<b>LINCOLN</b>								
CITY					1,873	10,092	520	163,865
TOWN					237			
TOTAL					2,110	10,092	520	163,865
<b>LYON</b>								
CITY		3,030		3,030	87,591	542,316		490,145
TOWN			41,472	41,472		18,533	82,517	
TOTAL		3,030	41,472	44,502	87,591	560,849	82,517	490,145
<b>MCLEOD</b>								
CITY						375,925		358,259
TOWN						34,379		
TOTAL						410,304		358,259
<b>MAHNOMEN</b>								
CITY						125,646		153,596
TOWN		26,046		26,046				
TOTAL		26,046		26,046		125,646		153,596
<b>MARSHALL</b>								
CITY						598,259		206,056
TOWN		24,578		24,578		96,836		
TOTAL		24,578		24,578		695,095		206,056
<b>MARTIN</b>								
CITY					1,419	94,256	43,000	259,412
TOWN	6,569			6,569		8,858		
TOTAL	6,569			6,569	1,419	103,114	43,000	259,412
<b>MEEKER</b>								
CITY					1,935	461,003	2,537	207,938
TOWN	242			242	3,483	51,041	87,412	
TOTAL	242			242	5,418	512,044	89,949	207,938
<b>MILLE LACS</b>								
CITY	3,702			3,702		182,912		246,622
TOWN	2,032			2,032	4,515			
TOTAL	5,734			5,734	4,515	182,912		246,622
<b>MORRISON</b>								
CITY	13,397			13,397	9,761	223,815		719,764
TOWN	43,166	369		43,535	1,978			
TOTAL	56,563	369		56,932	11,739	223,815		719,764
<b>MOWER</b>								
CITY	3,300			3,300	15,867	483,879		390,182
TOWN	5,234			5,234		50,353		50,162
TOTAL	8,534			8,534	15,867	534,232		440,344
<b>MURRAY</b>								
CITY						215,631	3,031	378,458
TOWN		686		686		14,373	2,943	
TOTAL		686		686		230,004	5,974	378,458
<b>NICOLLET</b>								
CITY					57,813			535,561
TOWN		13,038		13,038				
TOTAL		13,038		13,038	57,813			535,561
<b>NOBLES</b>								
CITY					688	221,407		90,988
TOWN	23,062			23,062		28,853	215	
TOTAL	23,062			23,062	688	250,260		91,203
<b>NORMAN</b>								
CITY						672,821		143,663
TOWN						179,181		
TOTAL						852,002		143,663
<b>OLMSTED</b>								
CITY								486,941
TOWN			120,117	120,117	23,465			
TOTAL			120,117	120,117	23,465			486,941

TABLE 19 PART E

1978 ASSESSED VALUE OF REAL PROPERTY AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

BY CITY AND TOWNSHIP

County	CLASS 3			Total Class 3	CLASS 4			
	Tools & Machinery 33 1/3%	Structures On Leased Public Land 30%	Agricultural Real Estate Leased 30%		Structures On Leased Public Land 43%	Structures On Railroad Right of Way 43%	All Other Real Estate Leased 43%	System Of Electric Utilities 43%
<b>OTTERTAIL</b>								
CITY	163,633	19,488		183,121	9,302	496,798	5,278	1,949,794
TOWN	4,690	2,394	15,934	23,018	38,072	78,211	2,795	
TOTAL	168,323	21,882	15,934	206,139	47,374	575,009	8,073	1,949,794
<b>PENNINGTON</b>								
CITY	23,534			23,534		580,665		31,290
TOWN								
TOTAL	23,534			23,534		580,665		31,290
<b>PINE</b>								
CITY	2,689			2,689	70	228,894		569,800
TOWN		117		117				
TOTAL	2,689	117		2,806	70	228,894		569,800
<b>PIPESTONE</b>								
CITY	24,326		38,898	63,224	1,290	443,545	31,218	606,558
TOWN						22,919		
TOTAL	24,326		38,898	63,224	1,290	466,464	31,218	606,558
<b>POLK</b>								
CITY	30,660			30,660		1,790,133	774	1,124,066
TOWN	209,625		1,267	210,892		355,206		4,248
TOTAL	240,285		1,267	241,552		2,145,339	774	1,128,314
<b>POPE</b>								
CITY					430	146,759		393,278
TOWN		399		399	15,609			
TOTAL		399		399	16,039	146,759		393,278
<b>RAMSEY</b>								
CITY	92,002			92,002	1,004,616	9,890		26,437,315
TOWN						841		
TOTAL	92,002			92,002	1,004,616	10,731		26,437,315
<b>RED LAKE</b>								
CITY						176,558		223,127
TOWN					6,106	5,418		
TOTAL					6,106	181,976		223,127
<b>REDWOOD</b>								
CITY					16,125	162,692	3,010	452,147
TOWN						4,541		
TOTAL					16,125	167,233	3,010	452,147
<b>RENVILLE</b>								
CITY			6,667	6,667		620,935		498,045
TOWN			2,533	2,533		23,435		
TOTAL			9,200	9,200		644,370		498,045
<b>RICE</b>								
CITY			25,317	25,317	4,227	120,845		1,441,813
TOWN		405	4,715	5,120	9,417	6,192		
TOTAL		405	30,032	30,437	13,644	127,037		1,441,813
<b>ROCK</b>								
CITY					14,921	120,013		126,523
TOWN	130	4,830		4,960				
TOTAL	130	4,830		4,960	14,921	120,013		126,523
<b>ROSEAU</b>								
CITY			474	474	6,493	237,575		96,765
TOWN	60,186	11,718	2,040	73,944		37,238		
TOTAL	60,186	11,718	2,514	74,418	6,493	274,813		96,765
<b>ST. LOUIS</b>								
CITY	1,640,491	1,879		1,642,370	923,733	2,229,891	259,177	8,559,086
TOWN	3,038,136	1,338,825		4,376,961	93,028	87,842	16,222	19,399
TOTAL	4,678,627	1,340,704		6,019,331	1,016,761	2,317,733	275,399	8,578,485
<b>SCOTT</b>								
CITY	1,501			1,501		20,396	24,105	2,541,013
TOWN	3,432			3,432		774		
TOTAL	4,933			4,933		21,170	24,105	2,541,013
<b>SHERBURNE</b>								
CITY	2,437	4,408		6,845	1,290	28,165		2,356,416
TOWN	398		1,583	1,981	61,269			
TOTAL	2,835	4,408	1,583	8,826	62,559	28,165		2,356,416
<b>SIBLEY</b>								
CITY						5,316		250,327
TOWN								
TOTAL						5,316		250,327
<b>STEARNS</b>								
CITY					20,339	894,191		3,942,017
TOWN	183,570	3,022		186,592	172	3,612		166,061
TOTAL	183,570	3,022		186,592	20,511	897,803		4,108,078



TABLE 19 PART E

## 1978 ASSESSED VALUE OF REAL PROPERTY AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

## BY CITY AND TOWNSHIP

County	CLASS 3				CLASS 4			
	Tools & Machinery 33 1/3%	Structures On Leased Public Land 30%	Agricultural Real Estate Leased 30%	Total Class 3	Structures On Leased Public Land 43%	Structures On Railroad Right of Way 43%	All Other Real Estate Leased 43%	System Of Electric Utilities 43%
<b>STEELE</b>								
CITY					3,204	209,975		86,314
TOWN						17,329	3,225	
TOTAL					3,204	227,304	3,225	86,314
<b>STEVENS</b>								
CITY						434,488		473,368
TOWN	38,805			38,805				
TOTAL	38,805			38,805		434,488		473,368
<b>SWIFT</b>								
CITY						706,877		456,316
TOWN		1,217		1,217	6,020	5,977		
TOTAL		1,217		1,217	6,020	712,854		456,316
<b>TODD</b>								
CITY					4,361	144,451		476,084
TOWN	82,064	3,320		85,384	215	18,223		290
TOTAL	82,064	3,320		85,384	4,576	162,674		476,374
<b>TRAVERSE</b>								
CITY			4,560	4,560	5,797	240,988	12,123	265,525
TOWN	167	4,510		4,677	231	40,420	2,000	
TOTAL	167	4,510	4,560	9,237	6,028	281,408	14,123	265,525
<b>WABASHA</b>								
CITY						49,321		475,451
TOWN						27,649		3,741
TOTAL						76,970		479,192
<b>WADENA</b>								
CITY					9,847	486,717		275,855
TOWN	28,546	670		29,216	2,580			
TOTAL	28,546	670		29,216	12,427	486,717		275,855
<b>WASECA</b>								
CITY					1,548	64,027	7,095	34,539
TOWN		450	1,545	1,995	13,502	16,469		
TOTAL		450	1,545	1,995	15,050	80,496	7,095	34,539
<b>WASHINGTON</b>								
CITY	30,209	399		30,608	3,419	313,734		8,355,674
TOWN		1,387		1,387	240,790	3,225	7,525	3,963
TOTAL	30,209	1,786		31,995	244,209	316,959	7,525	8,359,637
<b>WATONWAN</b>								
CITY						41,323		132,401
TOWN	150	1,419		1,569	8,170		3,526	
TOTAL	150	1,419		1,569	8,170	41,323	3,526	132,401
<b>WILKIN</b>								
CITY			10,800	10,800		525,933		103,566
TOWN			3,150	3,150		101,179	4,816	
TOTAL			13,950	13,950		627,112	4,816	103,566
<b>WINONA</b>								
CITY	26,394			26,394	7,869	20,709		1,636,959
TOWN	3,858	3,890		7,748	14,405			4,658
TOTAL	30,252	3,890		34,142	22,274	20,709		1,641,617
<b>WRIGHT</b>								
CITY	2,285			2,285	26,988	255,267	8,342	1,444,606
TOWN	35,559			35,559				
TOTAL	37,844			37,844	26,988	255,267	8,342	1,444,606
<b>YELLOW MEDICINE</b>								
CITY					10,988	240,364	106,771	396,282
TOWN								
TOTAL					10,988	240,364	106,771	396,282
<b>COOK</b>								
CITY					5,514		10,904	7,921
TOWN	27,837	27,248		55,085				
TOTAL	27,837	27,248		55,085	5,514		10,904	7,921
<b>STATEWIDE TOTAL</b>								
CITY	3,809,054	34,793	126,920	3,970,767	3,791,617	26,479,994	1,165,769	178,925,366
TOWN	7,277,711	8,883,323	259,163	16,420,197	595,421	2,183,067	386,417	323,090
TOTAL	11,086,765	8,918,116	386,083	20,390,964	4,387,038	28,663,061	1,552,186	179,248,456

TABLE 19 PART F

1978 ASSESSED VALUE OF REAL PROPERTY AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

BY CITY AND TOWNSHIP

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			
	43%	43%	43%	43%			
<b>AITKIN</b>							
CITY					92,308	92,308	8,448,616
TOWN	115,266				129,638	471,551	42,256,055
TOTAL	115,266				221,946	563,859	50,704,671
<b>ANOKA</b>							
CITY	5,655,962		50,998	4,032,712	21,596,621	21,656,408	636,560,343
TOWN	396,245		860		399,126	399,342	32,083,786
TOTAL	6,052,207		51,858	4,032,712	21,995,747	22,055,750	668,644,129
<b>BECKER</b>							
CITY	281,618		2,602		700,747	709,440	24,740,726
TOWN	478,822		2,903		499,627	539,562	49,479,320
TOTAL	760,440		5,505		1,200,474	1,249,002	74,220,046
<b>BENTON</b>							
CITY	549,206		946		1,629,701	1,648,286	22,274,975
TOWN	2,079,548		2,311	2,580	2,100,634	2,739,416	30,268,191
TOTAL	2,628,754		3,257	2,580	3,730,335	4,387,702	52,543,166
<b>BELTRAMI</b>							
CITY	452,363		886		1,705,419	1,705,419	35,152,158
TOWN	1,605,640		6,397		1,412,037	1,413,203	28,089,715
TOTAL	1,858,003		7,283		3,117,456	3,118,622	63,241,873
<b>BIG STONE</b>							
CITY					480,181	480,181	7,925,079
TOWN							20,798,014
TOTAL					480,181	480,181	28,723,093
<b>BLUE EARTH</b>							
CITY	1,467,177		8,250		3,599,313	3,610,195	99,951,729
TOWN	1,591,691		5,653		1,616,384	1,617,563	103,271,406
TOTAL	3,058,868		13,903		5,215,697	5,227,758	203,223,135
<b>BROWN</b>							
CITY	216,241		172		381,375	381,375	53,073,909
TOWN	177,141				177,141	181,211	64,429,529
TOTAL	393,382		172		558,516	562,586	117,503,438
<b>CARLTON</b>							
CITY	900,791		1,092	8,923	1,820,425	1,826,009	41,349,411
TOWN	5,933,670		804		5,965,569	7,100,629	42,262,705
TOTAL	6,834,461		1,896	8,923	7,785,994	8,926,638	83,612,116
<b>CARVER</b>							
CITY	1,164,925				2,341,666	2,341,666	79,734,074
TOWN	535,811				537,778	602,840	49,108,521
TOTAL	1,700,736				2,879,444	2,944,506	128,842,595
<b>CASS</b>							
CITY	62,382				852,007	854,944	16,901,779
TOWN	1,061,672				1,068,133	6,152,477	52,502,373
TOTAL	1,124,054				1,920,140	7,007,421	69,404,152
<b>CHIPPEWA</b>							
CITY	194,007		129	10,175	1,382,144	1,382,144	20,745,263
TOWN	317,615		946	51,858	536,245	560,734	44,612,451
TOTAL	511,622		1,075	62,033	1,918,389	1,942,878	65,357,714
<b>CHISAGO</b>							
CITY	813,507		3,096		1,767,132	1,768,332	31,967,957
TOWN	1,025,504		1,700		1,044,635	1,044,965	39,036,581
TOTAL	1,839,011		4,796		2,808,767	2,813,297	71,004,538
<b>CLAY</b>							
CITY			5,547	34,486	2,993,144	2,993,844	88,354,993
TOWN	801,649	4,214	2,494		1,065,196	1,069,366	59,522,651
TOTAL	801,649	4,214	8,041	34,486	4,058,340	4,063,210	147,877,544
<b>CLEARWATER</b>							
CITY	17,974				180,213	180,213	3,816,186
TOWN	4,567,159				4,567,159	4,683,289	22,764,133
TOTAL	4,585,133				4,747,372	4,863,502	26,580,319
<b>COTTONWOOD</b>							
CITY	167,405		1,376		412,229	412,229	21,974,873
TOWN	64,074		1,161		79,382	81,748	70,302,567
TOTAL	231,479		2,537		491,611	493,977	92,277,440
<b>CROW WING</b>							
CITY	250,550			9,761	2,476,580	2,484,698	76,622,989
TOWN	188,183				205,416	207,667	57,647,103
TOTAL	438,733			9,761	2,681,996	2,692,365	134,270,092
<b>DAKOTA</b>							
CITY	10,490,498	9,718	25,972		22,591,032	22,819,716	737,747,442
TOWN	2,332,459		1,032		2,369,869	2,535,595	51,225,028
TOTAL	12,822,957	9,718	27,004		24,960,901	25,355,311	788,972,470

TABLE 19 PART F

## 1978 ASSESSED VALUE OF REAL PROPERTY AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

## BY CITY AND TOWNSHIP

County	CLASS 4				Total Class 4	TOTAL PERSONAL PROPERTY	TOTAL REAL & PERSONAL PROPERTY
	System Of Gas Utilities 43%	System Of Water Utilities 43%	Billboards Advertising Devices 43%	All Other Personal Property 43%			
<u>DODGE</u>							
CITY	319,321		3,139		734,777	734,777	17,522,534
TOWN	288,868		1,419	21,543	311,830	340,510	51,686,193
TOTAL	608,189		4,558	21,543	1,046,607	1,075,287	69,208,727
<u>DOUGLAS</u>							
CITY	491,566		4,304	301	1,337,848	1,350,297	28,644,182
TOWN	799,211		4,264		804,120	819,834	58,782,086
TOTAL	1,290,777		8,568	301	2,141,968	2,170,131	87,426,268
<u>FARIBAULT</u>							
CITY	334,478		430		1,136,862	1,137,762	25,943,530
TOWN	69,834		387	2,322	141,515	149,066	90,547,669
TOTAL	404,312		817	2,322	1,278,377	1,286,828	116,590,999
<u>FILLMORE</u>							
CITY	451,545		1,161		834,388	837,248	25,286,135
TOWN	557,157		1,505		562,073	571,575	58,172,296
TOTAL	1,008,702		2,666		1,396,461	1,408,823	83,458,431
<u>FREEBORN</u>							
CITY	538,575		9,804	1,505	2,222,154	2,222,154	70,574,063
TOWN	3,857,358		11,352		3,909,603	3,910,086	99,633,002
TOTAL	4,395,933		21,156	1,505	6,131,757	6,132,240	170,207,065
<u>GOODHUE</u>							
CITY	947,857		7,052	2,537	4,295,131	4,369,387	195,743,784
TOWN	517,426		15,136	2,451	539,098	539,098	83,296,181
TOTAL	1,465,283		22,188	4,988	4,834,229	4,908,485	279,039,965
<u>GRANT</u>							
CITY			1,291		654,204	654,991	7,376,683
TOWN	77,050		852	3,870	81,772	86,854	26,949,854
TOTAL	77,050		2,143	3,870	735,976	741,845	34,326,537
<u>HENNEPIN</u>							
CITY	37,451,393		288,673	42,854	103,639,428	104,898,065	4,582,703,344
TOWN	64,844		1,591		73,358	73,358	6,096,951
TOTAL	37,516,237		290,264	42,854	103,712,786	104,971,423	4,588,800,295
<u>HOUSTON</u>							
CITY	273,010		1,247		593,137	632,763	20,645,996
TOWN	389,814		860		391,749	400,697	28,807,751
TOTAL	662,824		2,107		984,886	1,033,460	49,453,747
<u>HUBBARD</u>							
CITY					449,800	453,868	8,303,201
TOWN	1,878,434			1,236	1,879,570	2,650,226	37,641,598
TOTAL	1,878,434			1,236	2,329,370	3,104,094	45,944,799
<u>ISANTI</u>							
CITY	166,754				642,549	642,549	13,421,557
TOWN	830,631		1,462	23,349	857,248	866,048	42,870,300
TOTAL	997,385		1,462	23,349	1,499,797	1,508,597	56,291,857
<u>ITASCA</u>							
CITY	880,770		2,820	1,473	1,446,124	1,479,735	53,448,138
TOWN	6,114,965		2,528	2,365	6,218,136	8,586,005	121,026,350
TOTAL	6,995,735		5,348	3,838	7,664,260	10,065,740	174,474,488
<u>JACKSON</u>							
CITY	169,895		1,419	1,118	771,025	771,025	15,765,827
TOWN	580,844		1,591	20,382	672,719	683,387	85,034,068
TOTAL	750,739		3,010	21,500	1,443,744	1,454,412	100,799,895
<u>KANABEC</u>							
CITY	128,255		607		207,719	207,719	8,242,372
TOWN	58,858		976		59,834	60,089	16,272,884
TOTAL	187,113		1,583		267,553	267,808	24,515,256
<u>KANDIYOHI</u>							
CITY	802,079		645	2,709	1,542,754	1,543,974	53,140,729
TOWN	1,149,691		2,365	4,128	1,270,865	1,276,069	66,774,379
TOTAL	1,951,770		3,010	6,837	2,813,619	2,820,043	119,915,108
<u>KITTSON</u>							
CITY			43		994,805	994,805	7,231,687
TOWN	6,603,596		215		6,652,874	6,679,639	36,666,682
TOTAL	6,603,596		258		7,647,679	7,674,444	43,898,369
<u>KOOCHICHING</u>							
CITY	613,954				942,087	942,087	29,570,034
TOWN				19,866	21,457	63,321	12,824,857
TOTAL	613,954			19,866	963,544	1,005,408	42,394,891
<u>LAC QUI PARLE</u>							
CITY	136,740		946		976,960	976,960	13,073,248
TOWN	144,652		1,161		148,694	151,511	48,167,857
TOTAL	281,392		2,107		1,125,654	1,128,471	61,241,105

TABLE 19 PART F

1978 ASSESSED VALUE OF REAL PROPERTY AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

BY CITY AND TOWNSHIP

County	CLASS 4				Total Class 4	TOTAL PERSONAL PROPERTY	TOTAL REAL & PERSONAL PROPERTY
	System Of Gas Utilities 43%	System Of Water Utilities 43%	Billboards Advertising Devices 43%	All Other Personal Property 43%			
<b>LAKE</b>							
CITY	117,812		172	16,712	287,549	306,025	13,266,228
TOWN	298,731		452	27,266	331,695	452,585	16,160,538
TOTAL	416,543		624	43,978	619,244	758,610	29,406,766
<b>LAKE/WOODS</b>							
CITY	104,766				214,081	227,411	2,326,215
TOWN	392,673				394,006	412,929	6,650,261
TOTAL	497,439				608,087	640,340	8,976,476
<b>LE SUEUR</b>							
CITY	550,075		1,054	4,730	1,140,699	1,140,699	27,090,550
TOWN	695,342		1,861		733,492	733,492	47,079,910
TOTAL	1,245,417		2,915	4,730	1,874,191	1,874,191	74,170,460
<b>LINCOLN</b>							
CITY				2,150	178,500	178,500	7,263,391
TOWN	59,757				59,994	59,994	28,348,156
TOTAL	59,757			2,150	238,494	238,494	35,611,547
<b>LYON</b>							
CITY	389,578		1,548	1,032	1,512,210	1,517,640	46,229,692
TOWN	278,241		774	2,021	382,086	423,558	52,033,034
TOTAL	667,819		2,322	3,053	1,894,296	1,941,198	98,262,726
<b>MCLEOD</b>							
CITY	274,754			2,107	1,011,045	1,011,045	51,179,298
TOWN	376,502			4,367	415,248	415,248	51,383,122
TOTAL	651,256			6,474	1,426,293	1,426,293	102,562,420
<b>MAHNOMEN</b>							
CITY					279,242	279,242	2,889,232
TOWN	6,493				6,493	32,619	12,004,040
TOTAL	6,493				285,735	311,861	14,893,272
<b>MARSHALL</b>							
CITY				430	804,745	805,545	8,312,924
TOWN	7,029,941			13,545	7,140,322	7,164,900	50,863,865
TOTAL	7,029,941			13,975	7,945,067	7,970,445	59,176,789
<b>MARTIN</b>							
CITY	555,258		5,074		958,419	958,419	43,418,672
TOWN	563,894		1,505		574,257	580,826	95,779,420
TOTAL	1,119,152		6,579		1,532,676	1,539,245	139,198,092
<b>MEEKER</b>							
CITY	318,339		301		992,053	992,053	21,982,232
TOWN	408,342		344	3,268	553,890	554,132	50,702,076
TOTAL	726,681		645	3,268	1,545,943	1,546,185	72,684,308
<b>MILLE LACS</b>							
CITY	200,127				629,661	633,363	16,373,727
TOWN	418,659			301	423,475	425,507	28,470,885
TOTAL	618,786			301	1,053,136	1,058,870	44,844,612
<b>MORRISON</b>							
CITY	394,829		989		1,349,158	1,363,455	21,551,297
TOWN	1,588,672		15,910		1,606,560	1,650,095	42,654,961
TOTAL	1,983,501		16,899		2,955,718	3,013,550	64,206,258
<b>MOWER</b>							
CITY	134,246		11,051	817	1,036,042	1,039,342	76,954,160
TOWN	569,450		9,030	12,857	691,852	697,086	84,507,218
TOTAL	703,696		20,081	13,674	1,727,894	1,736,428	161,461,378
<b>MURRAY</b>							
CITY					597,120	597,120	10,883,332
TOWN					17,316	19,787	56,998,609
TOTAL					614,436	616,907	67,881,941
<b>NICOLLET</b>							
CITY	631,995		5,086		1,230,455	1,230,455	42,075,292
TOWN	518,609		1,966		520,575	533,613	49,566,111
TOTAL	1,150,604		7,052		1,751,030	1,764,068	91,641,403
<b>NOBLES</b>							
CITY	418,261		1,978		733,322	733,322	35,796,529
TOWN	84,280		2,838		116,186	139,248	70,975,789
TOTAL	502,541		4,816		849,508	872,570	106,772,318
<b>NORMAN</b>							
CITY	68,585				885,069	885,069	7,789,402
TOWN	436,579				615,760	615,760	40,592,890
TOTAL	505,164				1,500,829	1,500,829	48,382,292
<b>OLMSTED</b>							
CITY	1,906,516	153,410	12,080	730,271	3,289,218	3,289,218	264,543,407
TOWN	1,053,742		14,494	4,208	1,095,909	1,216,026	96,914,998
TOTAL	2,960,258	153,410	26,574	734,479	4,385,127	4,505,244	361,458,405

TABLE 19 PART F

## 1978 ASSESSED VALUE OF REAL PROPERTY AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

## BY CITY AND TOWNSHIP

County	CLASS 4				Total Class 4	TOTAL PERSONAL PROPERTY	TOTAL REAL & PERSONAL PROPERTY
	System Of Gas Utilities 43%	System Of Water Utilities 43%	Billboards Advertising Devices 43%	All Other Personal Property 43%			
<u>OTTER TAIL</u>							
CITY	357,500				2,818,672	3,001,793	61,069,170
TOWN	1,322,294			1,125	1,442,497	1,472,261	94,099,972
TOTAL	1,679,794			1,125	4,261,169	4,474,054	155,169,142
<u>PENNINGTON</u>							
CITY	530,965				1,142,920	1,166,454	19,893,584
TOWN	3,780,611				3,780,611	3,780,611	19,305,381
TOTAL	4,311,576				4,923,531	4,947,065	39,198,965
<u>PINE</u>							
CITY	364,151		6,652		1,169,567	1,173,086	14,311,950
TOWN	1,221,692		2,772		1,224,464	1,224,581	28,644,129
TOTAL	1,585,843		9,424		2,394,031	2,397,667	42,956,079
<u>PIPESTONE</u>							
CITY	182,277			16,856	1,281,744	1,344,968	17,441,008
TOWN	221,665		344	5,203	250,131	250,131	31,635,027
TOTAL	403,942		344	22,059	1,531,875	1,595,099	49,076,035
<u>POLK</u>							
CITY	673,745	14,964			3,603,682	3,634,342	53,511,161
TOWN	2,989,044			11,782	3,360,280	3,574,152	87,263,083
TOTAL	3,662,789	14,964		11,782	6,963,962	7,208,494	140,774,244
<u>POPE</u>							
CITY	225,105		344		765,916	765,916	11,177,445
TOWN	499,789		559		515,957	516,356	32,591,813
TOTAL	724,894		903		1,281,873	1,282,272	43,769,258
<u>RAMSEY</u>							
CITY	17,472,482	714	161,967		45,086,984	45,178,986	1,638,329,101
TOWN	182,895		2,034		185,770	185,770	15,672,692
TOTAL	17,655,377	714	164,001		45,272,754	45,364,756	1,654,001,793
<u>RED LAKE</u>							
CITY	390,096				789,781	791,581	4,035,451
TOWN	1,798,432				1,809,956	1,809,956	12,094,004
TOTAL	2,188,528				2,599,737	2,601,537	16,129,455
<u>REDWOOD</u>							
CITY	242,724				876,698	876,698	28,418,747
TOWN	138,243				142,784	142,784	87,361,589
TOTAL	380,967				1,019,482	1,019,482	115,780,336
<u>RENVILLE</u>							
CITY	274,228		516	6,278	1,400,002	1,406,669	24,415,188
TOWN	913,506		645	27,520	965,106	967,639	100,271,408
TOTAL	1,187,734		1,161	33,798	2,365,108	2,374,308	124,686,596
<u>RICE</u>							
CITY	1,030,754		2,016		2,599,655	2,624,972	75,500,846
TOWN	1,903,432		5,029	353	1,924,423	1,929,543	64,867,976
TOTAL	2,934,186		7,045	353	4,524,078	4,554,515	140,368,822
<u>ROCK</u>							
CITY	151,522				412,979	412,979	16,555,924
TOWN	51,979		946		52,925	52,885	43,282,955
TOTAL	203,501		946		465,904	470,864	59,838,879
<u>ROSEAU</u>							
CITY	212,127		215		553,175	553,649	8,517,540
TOWN	515,787		43		553,068	627,012	22,386,452
TOTAL	727,914		258		1,106,243	1,180,661	30,903,992
<u>ST. LOUIS</u>							
CITY	1,352,692	13,074	127,708	32,372	13,497,733	15,260,162	410,977,991
TOWN	5,057,741		5,946	374	5,280,552	9,789,957	158,236,751
TOTAL	6,410,433	13,074	133,654	32,746	18,778,285	25,050,119	569,214,742
<u>SCOTT</u>							
CITY	1,524,373		6,232		4,116,119	4,117,620	116,009,485
TOWN	481,378		3,589		485,741	489,173	47,271,410
TOTAL	2,005,751		9,821		4,601,860	4,606,793	163,280,895
<u>SHERBURNE</u>							
CITY	344,974				2,730,845	2,740,740	138,721,885
TOWN	278,315				339,584	341,565	33,449,469
TOTAL	623,289				3,070,429	3,082,305	172,171,354
<u>SIBLEY</u>							
CITY	231,057			5,095	491,795	491,795	14,778,127
TOWN	656,525			4,030	660,555	660,555	59,055,406
TOTAL	887,582			9,125	1,152,350	1,152,350	73,833,533
<u>STEARNS</u>							
CITY	798,086			645	5,655,278	5,659,678	163,650,077
TOWN	588,376				758,221	944,813	130,737,051
TOTAL	1,386,462			645	6,413,499	6,604,491	294,387,128

TABLE 19 PART F

## 1978 ASSESSED VALUE OF REAL PROPERTY AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY

## BY CITY AND TOWNSHIP

County	CLASS 4				Total Class 4	TOTAL PERSONAL PROPERTY	TOTAL REAL & PERSONAL PROPERTY
	System of Gas Utilities 43%	System Of Water Utilities 43%	Billboards Advertising Devices 43%	All Other Personal Property 43%			
<b>STEELE</b>							
CITY	115,895		4,547	24,424	444,359	444,359	62,280,725
TOWN	2,238,195		16,913	20,012	2,295,674	2,295,674	55,118,999
TOTAL	2,354,090		21,460	44,436	2,740,033	2,740,033	117,399,724
<b>STEVENS</b>							
CITY	240,748		1,183	1,058	1,150,845	1,150,845	13,256,197
TOWN	902,242		754	2,236	905,232	944,037	32,222,703
TOTAL	1,142,990		1,937	3,294	2,056,077	2,094,882	45,478,900
<b>SWIFT</b>							
CITY	73,401				1,236,594	1,236,594	13,751,932
TOWN	837,726				849,723	851,540	41,391,801
TOTAL	837,726				2,012,916	851,540	53,907,139
<b>TODD</b>							
CITY	425,097		344	1,397	1,051,734	1,051,734	14,693,528
TOWN	1,140,530		1,285	829	1,161,372	1,248,618	33,900,229
TOTAL	1,565,627		1,629	2,226	2,213,106	2,300,352	48,593,757
<b>TRAVERSE</b>							
CITY			1,572		526,005	530,565	5,367,411
TOWN	547,609		331	3,440	594,031	599,356	30,137,807
TOTAL	547,609		1,903	3,440	1,120,036	1,129,921	35,505,218
<b>WABASHA</b>							
CITY	330,369		3,397		858,538	858,538	26,801,563
TOWN	182,836		645		214,871	214,871	39,609,524
TOTAL	513,205		4,042		1,073,409	1,073,409	66,411,187
<b>WADENA</b>							
CITY	238,659		860	7,310	1,019,248	1,020,248	14,562,718
TOWN	792,924		1,333		796,837	826,573	11,063,585
TOTAL	1,031,583		2,193	7,310	1,816,085	1,846,821	25,626,403
<b>WASECA</b>							
CITY	458,509		8,256	5,590	579,564	579,564	29,385,416
TOWN	1,636,781		11,395		1,678,147	1,680,142	55,517,012
TOTAL	2,095,290		19,651	5,590	2,257,711	2,259,706	84,902,428
<b>WASHINGTON</b>							
CITY	5,219,940		28,178		13,920,945	13,953,553	341,348,466
TOWN	1,224,853		8,782	525	1,489,663	1,491,050	69,676,756
TOTAL	6,444,793		36,960	525	15,410,608	15,444,603	411,025,222
<b>WATONWAN</b>							
CITY	279,822		258		453,804	453,804	16,006,125
TOWN	236,773		559		249,028	250,597	51,633,472
TOTAL	516,595		817		702,832	704,401	67,639,597
<b>WILKIN</b>							
CITY	79,053		7,267		715,819	726,619	9,369,840
TOWN	249,187		1,591		356,773	359,923	41,176,530
TOTAL	328,240		8,858		1,072,592	1,086,542	50,546,370
<b>WINONA</b>							
CITY	1,122,221		5,235		2,792,993	2,819,387	90,900,569
TOWN	195,115		3,004		217,182	224,930	45,902,737
TOTAL	1,317,336		8,239		3,010,175	3,044,317	136,803,306
<b>WRIGHT</b>							
CITY	775,664				2,510,867	2,513,152	79,599,808
TOWN	490,537		13,476		504,013	549,697	111,120,296
TOTAL	1,266,201		13,476		3,014,880	3,062,849	190,720,104
<b>YELLOW MEDICINE</b>							
CITY	150,909				905,314	905,314	16,923,687
TOWN	378,308				378,308	378,308	55,129,748
TOTAL	529,217				1,283,622	1,283,622	72,053,435
<b>COOK</b>							
CITY					5,514	5,514	3,930,761
TOWN		14,540		36,185	69,550	124,635	18,252,508
TOTAL		14,540		36,185	75,064	130,149	22,183,269
<b>STATEWIDE TOTAL</b>							
CITY	108,325,084	191,880	830,727	5,007,828	324,718,265	328,837,374	11,439,398,552
TOWN	95,322,350	18,754	205,074	337,397	99,371,570	116,072,372	4,482,588,986
TOTAL	203,647,434	210,634	1,035,801	5,345,225	424,089,835	444,909,746	15,921,987,538

TABLE 20

FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION  
VALUATION AND TAX DIFFERENCES BY COUNTY  
TAXES PAYABLE 1979  
(Metro Counties)

<u>COUNTY</u>	<u>CONTRIBUTION VALUE</u>	<u>DISTRIBUTION VALUE</u>	<u>DIFFERENCE*</u>
ANOKA	\$ 29,010,983	\$ 32,486,548	\$ 3,475,565
CARVER	4,157,179	4,581,157	423,978
DAKOTA	37,271,499	23,558,630	-13,712,869
HENNEPIN	121,570,166	112,288,021	- 9,282,145
RAMSEY	44,546,394	63,869,022	19,322,628
SCOTT	11,376,598	5,072,376	- 6,304,222
WASHINGTON	<u>10,215,477</u>	<u>16,291,212</u>	<u>6,075,735</u>
TOTAL:	\$258,148,296	\$258,146,966	\$- 1,330

<u>COUNTY</u>	<u>CONTRIBUTION TAX</u>	<u>DISTRIBUTION TAX</u>	<u>DIFFERENCE**</u>
ANOKA	\$ 3,317,841	\$ 3,223,416	\$- 94,425
CARVER	475,457	533,412	57,955
DAKOTA	4,262,555	2,371,349	- 1,891,206
HENNEPIN	13,903,372	12,930,845	- 972,527
RAMSEY	5,094,576	8,059,234	2,964,658
SCOTT	1,301,105	640,179	- 660,926
WASHINGTON	<u>1,168,293</u>	<u>1,764,801</u>	<u>596,508</u>
TOTAL:	\$ 29,523,199	\$ 29,523,236	\$ 37

\* Distribution Value less Contribution Value.

\*\* Distribution Tax less Contribution Tax.





SECTION IV

Current Year - Taxes Payable 1979

Part A: By Taxing District

TABLE 21

REAL AND PERSONAL PROPERTY TAXES LEVIED  
BY COUNTY BY TAXING DISTRICT

1978 ASSESSMENT - PAYABLE 1979

	AITKIN	ANOKA**	BECKER	BELTRAMI	BENTON**	BIG STONE	BLUE EARTH**
<u>Assessed Values</u>							
Real Property	\$ 50,180,424	\$646,588,379	\$ 72,971,044	\$ 48,155,464	\$ 60,125,118	\$ 28,244,332	\$198,005,950
Personal Property	563,859	22,055,750	1,249,002	4,387,702	3,118,622	480,181	5,227,959
Total	\$ 50,744,283	\$668,644,129	\$ 74,220,046	\$ 52,543,166	\$ 63,243,740	\$ 28,724,513	\$203,233,909
<u>Average Rate of Taxation: Mills*</u>	88.46	94.09	106.55	116.04	103.26	107.95	107.83
<u>Taxes Levied Including Special Assessments</u>							
County	\$ 1,337,619	\$ 15,237,519	\$ 2,224,688	\$ 2,111,172	\$ 1,613,864	\$ 941,016	\$ 5,478,496
City	184,749	13,600,790	571,448	723,463	1,308,593	653,287	5,016,947
Township	311,519	220,673	374,138	211,369	132,119	114,618	378,703
School District ***	2,703,329	32,573,225	\$ 4,861,584	3,209,818	3,582,327	1,412,661	11,218,861
Special District ****	7,612	1,682,372	60,665	10,654	132,552	12,828	491,979
Contribution Levy	-0-	3,317,841	-0-	-0-	-0-	-0-	-0-
Total	\$ 4,544,828	\$ 66,632,420	\$ 8,092,523	\$ 6,266,476	\$ 6,769,455	\$ 3,134,410	\$ 22,584,986
<u>Taxes Levied Excluding Special Assessments</u>							
County	\$ 1,337,619	\$ 15,237,519	\$ 2,222,294	\$ 2,105,931	\$ 1,613,864	\$ 941,016	\$ 5,377,354
City	128,988	9,894,054	410,218	559,314	1,070,945	619,561	4,447,272
Township	311,519	211,495	371,416	211,369	130,657	114,618	378,703
School District ***	2,703,329	32,573,225	4,861,584	3,209,818	3,582,327	1,412,661	11,218,861
Special District ****	7,612	1,679,408	42,677	10,654	132,552	12,828	491,979
Contribution Levy	-0-	3,317,841	-0-	-0-	-0-	-0-	-0-
Total	\$ 4,489,067	\$ 62,913,542	\$ 7,908,189	\$ 6,097,086	\$ 6,530,345	\$ 3,100,684	\$ 21,914,169
<u>45% Homestead Credit</u>							
Agricultural	\$ 83,589	\$ 262,075	\$ 336,454	\$ 170,951	\$ 357,518	\$ 156,034	\$ 520,596
Non-Agricultural	374,282	12,561,349	960,106	869,945	915,453	267,702	2,182,705
Tax Inc. Financing	-0-	-0-	-0-	-0-	1,445	-0-	37
Total	\$ 457,871	\$ 12,823,424	\$ 1,296,560	\$ 1,040,896	\$ 1,274,416	\$ 423,736	\$ 2,703,338
<u>Agricultural Aid Credit</u>							
15 Mill	\$ 58,462	\$ 145,863	\$ 149,232	\$ 63,422	\$ 170,441	\$ 89,582	\$ 568,229
10 Mill	251,493	75,151	222,722	80,349	45,982	140,918	448,383
Total	\$ 309,955	\$ 221,014	\$ 371,954	\$ 143,771	\$ 216,423	\$ 230,500	\$ 1,016,612
<u>Taconite Tax Credit</u>	\$ 470,889	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>Net Tax Payable</u>	\$ 3,250,352	\$ 49,869,104	\$ 6,239,675	\$ 4,912,419	\$ 5,039,506	\$ 2,446,448	\$ 18,194,219

TABLE 21

REAL AND PERSONAL PROPERTY TAXES LEVIED  
BY COUNTY BY TAXING DISTRICT

1978 ASSESSMENT - PAYABLE 1979

	BROWN	CARLTON	CARVER**	CASS	CHIPPEWA	CHISAGO	CLAY**
<u>Assessed Values</u>							
Real Property	\$116,940,852	\$ 74,685,478	\$125,898,089	\$ 62,346,557	\$ 63,414,836	\$ 68,177,295	\$143,814,434
Personal Property	562,586	8,926,638	2,944,506	7,057,595	1,942,878	2,813,297	4,063,210
Total	\$117,503,438	\$ 83,612,116	\$128,842,595	\$ 69,404,152	\$ 65,357,714	\$ 70,990,592	\$147,877,644
<u>Average Rate of Taxation: Mills*</u>	84.83	113.54	106.28	103.19	97.78	106.05	101.85
<u>Taxes Levied Including Special Assessments</u>							
County	\$ 2,689,366	\$ 2,935,867	\$ 3,791,768	\$ 2,624,827	\$ 2,320,141	\$ 2,193,347	\$ 2,869,376
City	1,562,321	1,269,241	3,194,929	405,869	850,951	991,401	3,323,932
Township	210,199	316,019	295,022	387,751	315,080	344,615	341,873
School District***	5,704,692	4,942,466	7,434,321	3,794,106	3,460,349	4,247,776	9,387,559
Special District****	28,695	108,613	268,233	11,108	9,624	40,895	336,447
Contribution	-0-	-0-	475,457	-0-	-0-	-0-	-0-
Total	\$ 10,295,273	\$ 9,572,206	\$ 15,459,730	\$ 7,223,661	\$ 6,956,145	\$ 7,818,034	\$ 16,259,187
<u>Taxes Levied Excluding Special Assessments</u>							
County	\$ 2,428,797	\$ 2,935,867	\$ 3,752,080	\$ 2,624,827	\$ 1,861,779	\$ 2,187,814	\$ 2,825,590
City	1,595,279	1,235,802	1,551,129	344,144	743,688	707,119	2,180,394
Township	210,030	285,766	211,888	387,751	315,080	344,615	331,990
School District ***	5,704,692	4,942,466	7,434,321	3,794,106	3,460,349	4,247,776	9,387,559
Special District ****	28,695	92,717	268,233	11,108	9,624	40,895	336,447
Contribution	-0-	-0-	475,457	-0-	-0-	-0-	-0-
Total	\$ 9,967,493	\$ 9,493,618	\$ 13,693,108	\$ 7,161,936	\$ 6,390,520	\$ 7,528,219	\$ 15,061,980
<u>45% Homestead Credit</u>							
Agricultural	\$ 426,642	\$ 185,705	\$ 447,362	\$ 138,527	\$ 311,936	\$ 433,033	\$ 380,095
Non-Agricultural	1,252,612	1,310,613	1,918,738	854,448	537,370	1,120,018	2,152,080
Tax Inc. Financing	-0-	-0-	208	-0-	-0-	-0-	-0-
Total	\$ 1,679,254	\$ 1,496,318	\$ 2,366,308	\$ 992,975	\$ 849,306	\$ 1,553,051	\$ 2,532,175
<u>Agricultural Aid Credit</u>							
15 Mill	\$ 467,486	\$ 69,263	\$ 371,170	\$ 50,017	\$ 252,969	\$ 229,968	\$ 226,597
10 Mill	295,203	35,055	116,015	286,571	244,796	91,524	339,460
Total	\$ 762,689	\$ 104,318	\$ 487,185	\$ 336,588	\$ 497,765	\$ 321,492	\$ 566,057
<u>Taconite Tax Credit</u>	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>Net Tax Payable</u>	\$ 7,525,550	\$ 7,892,982	\$ 10,839,615	\$ 5,832,373	\$ 5,043,449	\$ 5,653,676	\$ 11,963,748

TABLE 21

REAL AND PERSONAL PROPERTY TAXES LEVIED  
BY COUNTY BY TAXING DISTRICT

1978 ASSESSMENT - PAYABLE 1979

	CLEARWATER	COOK	COTTONWOOD**	CROW WING	DAKOTA**	DODGE	DOUGLAS
<u>Assessed Values</u>							
Real Property	\$ 21,716,817	\$ 21,328,157	\$ 91,783,463	\$141,577,727	\$763,617,159	\$ 68,133,420	\$ 85,256,137
Personal Property	4,863,502	855,112	493,977	2,692,365	25,355,311	1,075,287	2,170,131
Total	\$ 26,580,319	\$ 22,183,269	\$ 92,277,440	\$144,270,092	\$788,972,470	\$ 69,208,707	\$ 87,426,268
<u>Average Rate of Taxation: Mills*</u>	94.65	70.53	78.67	86.79	99.59	86.36	93.97
<u>Taxes Levied Including Special Assessments</u>							
County	\$ 777,047	\$ 793,845	\$ 1,642,061	\$ 3,551,941	\$ 14,635,163	\$ 1,361,069	\$ 2,113,100
City	136,726	67,607	876,836	1,632,407	21,053,288	984,551	1,031,714
Township	93,569	10,000	272,934	615,509	269,101	291,378	545,011
School District***	1,471,749	701,900	4,593,800	7,080,373	43,467,069	3,661,589	4,599,688
Special District****	63,806	3,306	23,515	24,747	2,557,864	4,844	309,957
Contribution	-0-	-0-	-0-	-0 -0-	4,262,555	-0-	-0-
Total	\$ 2,542,897	\$ 1,576,658	\$ 7,409,146	\$ 12,904,977	\$ 86,245,040	\$ 6,303,431	\$ 8,599,470
<u>Taxes Levied Excluding Special Assessments</u>							
County	\$ 773,753	\$ 793,845	\$ 1,606,547	\$ 3,551,941	\$ 14,629,702	\$ 1,359,258	\$ 2,095,789
City	112,916	55,499	762,567	1,276,451	13,441,217	659,519	949,817
Township	93,569	10,000	272,754	587,382	222,941	291,378	545,011
School District***	1,471,749	701,900	4,593,800	7,080,373	43,467,069	3,661,589	4,599,688
Special District****	63,806	3,306	23,515	24,747	2,551,243	4,844	25,113
Contribution	-0-	-0-	-0-	-0-	4,262,555	-0-	-0-
Total	\$ 2,515,793	\$ 1,564,550	\$ 7,259,183	\$ 12,520,894	\$ 78,574,727	\$ 5,976,588	\$ 8,215,418
<u>45% Homestead Credit</u>							
Agricultural	\$ 142,763	\$ 1,071	\$ 316,194	\$ 114,098	\$ 314,648	\$ 373,197	\$ 399,895
Non-Agricultural	162,444	84,380	577,209	1,821,260	12,198,558	547,347	1,107,369
Tax Inc. Financing	-0-	-0-	-0-	-0-	2,158	-0-	-0-
Total	\$ 305,207	\$ 85,451	\$ 893,403	\$ 1,935,358	\$ 12,515,364	\$ 920,544	\$ 1,507,264
<u>Agricultural Aid Credit</u>							
15 Mill	\$ 65,516	\$ 1,477	\$ 384,356	\$ 68,955	\$ 292,841	\$ 398,419	\$ 226,338
10 Mill	48,155	103,479	411,344	458,653	263,188	221,248	183,200
Total	\$ 113,671	\$ 104,956	\$ 795,700	\$ 527,608	\$ 556,029	\$ 619,667	\$ 409,538
<u>Taconite Tax Credit</u>	\$ -0-	\$ 201,146	\$ -0-	\$ 559,056	\$ -0-	\$ -0-	\$ -0-
<u>Net Tax Payable</u>	\$ 2,096,915	\$ 1,172,997	\$ 5,570,080	\$ 9,498,872	\$ 65,503,334	\$ 4,436,377	\$ 6,298,616

TABLE 21

REAL AND PERSONAL PROPERTY TAXES LEVIED  
BY COUNTY BY TAXING DISTRICT

1978 ASSESSMENT - PAYABLE 1979

	FARIBAULT	FILLMORE	FREEBORN**	GOODHUE**	GRANT	HENNEPIN**	HOUSTON
<u>Assessed Values</u>							
Real Property	\$115,304,171	\$ 82,049,608	\$164,074,825	\$274,131,480	\$ 33,635,587	\$4,483,828,872	\$ 48,420,287
Personal Property	1,286,828	1,408,823	6,132,240	4,908,485	741,845	104,971,423	1,033,460
Total	\$116,590,999	\$ 83,458,431	\$170,207,065	\$279,039,965	\$ 34,377,432	\$4,588,800,295	\$ 49,453,747
<u>Average Rate of Taxation: MILLS*</u>	79.64	95.46	82.67	68.65	86.52	108.58	95.13
<u>Taxes Levied Including Special Assessments</u>							
County	\$ 2,240,711	\$ 1,525,201	\$ 3,888,623	\$ 3,219,940	\$ 849,913	\$ 136,402,610	\$ 1,282,385
City	1,143,899	1,130,695	2,288,869	4,299,852	323,004	136,171,343	522,866
Township	384,397	592,805	304,923	850,700	149,488	72,275	340,749
School District ***	5,624,459	4,842,787	8,335,853	11,182,788	1,699,074	217,603,773	2,645,015
Special District ****	148,055	6,260	16,471	125,261	27,124	21,649,611	3,807
Contribution	-0-	-0-	-0-	-0-	-0-	13,903,372	-0-
Total	\$ 9,541,521	\$ 8,097,748	\$ 14,834,739	\$ 19,678,541	\$ 3,048,603	\$ 525,802,984	\$ 4,794,822
<u>Tax Levied Excluding Special Assessments</u>							
County	\$ 2,125,362	\$ 1,525,201	\$ 3,616,097	\$ 3,204,249	\$ 833,310	\$ 136,402,610	\$ 1,282,385
City	1,003,182	1,000,043	1,800,655	3,793,052	265,187	108,636,961	433,996
Township	384,397	592,805	301,390	849,928	149,488	72,275	339,100
School District ***	5,624,459	4,842,787	8,335,853	11,182,788	1,699,074	217,603,773	2,645,015
Special District ****	148,055	6,260	16,471	125,261	27,124	21,649,611	3,807
Contribution	-0-	-0-	-0-	-0-	-0-	13,903,372	-0-
Total	\$ 9,285,455	\$ 7,967,096	\$ 14,070,466	\$ 19,155,278	\$ 2,974,183	\$ 498,268,602	\$ 4,704,303
<u>45% Homestead Credit</u>							
Agricultural	\$ 436,716	\$ 625,396	\$ 549,214	\$ 579,141	\$ 205,382	\$ 376,287	\$ 352,414
Non-Agricultural	642,787	739,820	1,668,428	1,615,800	190,492	66,057,112	728,691
Tax Inc. Financing	8	-0-	-0-	821	-0-	117,706	-0-
Total	\$ 1,079,511	\$ 1,365,216	\$ 2,217,642	\$ 2,195,762	\$ 395,874	\$ 66,551,105	\$ 1,081,105
<u>Agricultural Aid Credit</u>							
15 Mill	\$ 559,628	\$ 501,381	\$ 651,019	\$ 601,791	\$ 127,968	\$ 268,431	\$ 223,578
10 Mill	511,596	233,690	388,947	266,542	179,899	225,311	91,644
Total	\$ 1,071,224	\$ 735,071	\$ 1,039,966	\$ 868,333	\$ 307,867	\$ 493,742	\$ 315,222
<u>Taconite Tax Credit</u>	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Net Tax Payable	\$ 7,134,720	\$ 5,866,809	\$ 10,812,858	\$ 16,091,183	\$ 2,270,442	\$ 431,223,755	\$ 3,307,976

TABLE 21

REAL AND PERSONAL PROPERTY TAXES LEVIED  
BY COUNTY BY TAXING DISTRICT

1978 ASSESSMENT - PAYABLE 1979

	HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON
<u>Assessed Values</u>							
Real Property	\$ 42,840,705	\$ 54,783,260	\$163,674,904	\$ 99,345,483	\$ 24,247,448	\$117,095,065	\$ 36,223,022
Personal Property	3,104,094	1,508,597	10,799,584	1,454,412	267,808	2,820,043	7,674,444
<u>Total</u>	<u>\$ 45,944,799</u>	<u>\$ 56,291,857</u>	<u>\$174,474,488</u>	<u>\$100,799,895</u>	<u>\$ 24,515,256</u>	<u>\$119,915,108</u>	<u>\$ 43,897,466</u>
<u>Average Rate of Taxation: Mills*</u>	88.90	114.20	94.83	75.46	126.22	96.52	91.07
<u>Taxes Levied Including Special Assessments</u>							
County	\$ 1,368,235	\$ 2,152,489	\$ 5,914,103	\$ 1,756,155	\$ 1,125,014	\$ 3,833,192	\$ 1,011,063
City	117,297	330,099	2,663,625	818,569	240,205	1,854,243	525,866
Township	163,255	174,148	885,893	325,628	60,369	556,250	206,921
School District ***	2,470,708	3,860,443	7,311,311	4,817,080	1,710,490	6,349,307	2,478,549
Special District ****	6,431	-0-	71,017	46,075	-0-	29,698	76,445
Contribution	-0-	-0-	-0-	-0-	-0-	-0-	-0-
<u>Total</u>	<u>\$ 4,125,926</u>	<u>\$ 6,517,179</u>	<u>\$ 16,845,949</u>	<u>\$ 7,763,507</u>	<u>\$ 3,136,078</u>	<u>\$ 12,622,690</u>	<u>\$ 4,298,844</u>
<u>Taxes Levied Excluding Special Assessments</u>							
County	\$ 1,368,235	\$ 2,152,041	\$ 5,914,103	\$ 1,690,702	\$ 1,124,759	\$ 3,391,256	\$ 919,213
City	77,259	241,988	2,362,305	747,929	198,802	1,382,825	336,206
Township	161,767	174,148	885,893	325,553	60,369	421,041	206,921
School District ***	2,470,708	3,860,443	7,311,311	4,817,080	1,710,490	6,349,307	2,478,549
Special District ****	6,431	-0-	71,017	25,152	-0-	29,690	56,657
Contribution	-0-	-0-	-0-	-0-	-0-	-0-	-0-
<u>Total</u>	<u>\$ 4,084,400</u>	<u>\$ 6,428,620</u>	<u>\$ 16,544,629</u>	<u>\$ 7,606,416</u>	<u>\$ 3,094,420</u>	<u>\$ 11,574,119</u>	<u>\$ 3,997,546</u>
<u>45% Homestead Credit</u>							
Agricultural	\$ 102,536	\$ 579,524	\$ 50,423	\$ 397,416	\$ 311,382	\$ 460,687	\$ 153,810
Non-Agricultural	474,445	843,016	1,011,883	470,911	326,450	1,480,453	175,983
Tax Inc. Financing	-0-	-0-	-0-	-0-	-0-	-0-	-0-
<u>Total</u>	<u>\$ 576,981</u>	<u>\$ 1,422,540</u>	<u>\$ 1,062,306</u>	<u>\$ 868,327</u>	<u>\$ 637,832</u>	<u>\$ 1,941,140</u>	<u>\$ 329,793</u>
<u>Agricultural Aid Credit</u>							
15 Mill	\$ 49,037	\$ 260,782	\$ 49,631	\$ 475,120	\$ 119,730	\$ 328,755	\$ 83,583
10 Mill	131,769	79,888	132,879	481,891	44,184	300,447	205,359
<u>Total</u>	<u>\$ 180,806</u>	<u>\$ 340,670</u>	<u>\$ 182,510</u>	<u>\$ 957,011</u>	<u>\$ 163,914</u>	<u>\$ 629,202</u>	<u>\$ 288,942</u>
<u>Taconite Tax Credit</u>	\$ -0-	\$ -0-	\$ 2,507,843	\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>Net Tax Payable</u>	<u>\$ 3,326,613</u>	<u>\$ 4,665,410</u>	<u>\$ 12,791,970</u>	<u>\$ 5,781,078</u>	<u>\$ 2,292,674</u>	<u>\$ 9,003,777</u>	<u>\$ 3,378,811</u>

TABLE 21

REAL AND PERSONAL PROPERTY TAXES LEVIED  
BY COUNTY BY TAXING DISTRICT

1978 ASSESSMENT - PAYABLE 1979

	<u>KOOCHICHING</u>	<u>LAC QUI PARLE</u>	<u>LAKE</u>	<u>LAKE/WOODS</u>	<u>LE SUEUR**</u>	<u>LINCOLN</u>	<u>LYON**</u>
<u>Assessed Values</u>							
Real Property	\$ 41,389,063	\$ 60,112,445	\$ 28,647,498	\$ 8,335,697	\$ 72,298,173	\$ 35,373,053	\$ 96,321,528
Personal Property	1,005,408	1,128,471	757,804	640,340	1,874,191	238,494	1,941,198
Total	\$ 42,394,471	\$ 61,240,916	\$ 29,405,302	\$ 8,976,037	\$ 74,172,364	\$ 35,611,547	\$ 98,262,726
<u>Average Rate of Taxation: Mills*</u>	126.05	77.61	106.32	134.25	110.97	83.13	83.39
<u>Taxes Levied Including Special Assessments</u>							
County	\$ 1,872,455	\$ 1,009,581	\$ 1,356,175	\$ 518,601	\$ 2,490,093	\$ 790,519	\$ 1,849,424
City	1,018,141	462,016	474,150	64,182	1,074,362	287,338	1,497,785
Township	-0-	245,362	196,213	79,000	169,267	170,556	196,700
School District***	2,536,747	3,184,871	1,095,937	562,532	4,616,959	1,749,819	4,804,193
Special District****	6,359	79,131	4,705	1,257	40,262	19,575	109,134
Contribution	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 5,433,702	\$ 4,980,961	\$ 3,127,180	\$ 1,225,572	\$ 8,390,943	\$ 3,017,807	\$ 8,457,236
<u>Taxes Levied Excluding Special Assessments</u>							
County	\$ 1,856,126	\$ 854,832	\$ 1,356,175	\$ 512,263	\$ 2,411,465	\$ 765,648	\$ 1,823,162
City	944,598	421,187	473,467	49,981	992,836	254,907	1,280,966
Township	-0-	245,362	196,213	79,000	169,267	170,316	196,700
School District***	2,536,747	3,184,871	1,095,937	562,532	4,616,959	1,749,819	4,804,193
Special District****	6,359	46,444	4,705	1,257	40,262	19,575	88,789
Contribution	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 5,343,830	\$ 4,752,696	\$ 3,126,497	\$ 1,205,033	\$ 8,230,789	\$ 2,960,265	\$ 8,193,810
<u>45% Homestead Credit</u>							
Agricultural	\$ 84,454	\$ 342,390	\$ 2,949	\$ 67,810	\$ 429,594	\$ 262,037	\$ 320,626
Non-Agricultural	743,931	262,103	360,365	102,308	982,993	208,836	921,959
Tax Inc. Financing	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 828,385	\$ 604,493	\$ 363,314	\$ 170,118	\$ 1,412,587	\$ 470,873	\$ 1,242,585
<u>Agricultural Aid Credit</u>							
15 Mill	\$ 27,785	\$ 272,367	\$ 2,860	\$ 20,318	\$ 326,914	\$ 179,042	\$ 273,788
10 Mill	37,988	283,098	48,146	35,482	178,113	158,618	300,281
Total	\$ 65,773	\$ 555,465	\$ 51,006	\$ 55,800	\$ 505,027	\$ 337,660	\$ 574,069
<u>Taconite Tax Credit</u>	\$ -0-	\$ -0-	\$ 834,287	\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>Net Tax Payable</u>	\$ 4,449,672	\$ 3,592,738	\$ 1,877,890	\$ 979,115	\$ 6,313,175	\$ 2,151,732	\$ 6,377,156

TABLE 21

REAL AND PERSONAL PROPERTY TAXES LEVIED  
BY COUNTY BY TAXING DISTRICT

1978 ASSESSMENT - PAYABLE 1979

	MCLEOD **	MAHNOMEN	MARSHALL	MARTIN	MEEKER	MILLE LACS	MORRISON
<u>Assessed Values</u>							
Real Property	\$101,132,060	\$ 14,581,411	\$ 51,206,344	\$137,658,847	\$ 71,138,123	\$ 43,785,742	\$ 61,192,865
Personal Property	1,426,293	311,861	7,970,445	1,539,245	1,546,185	1,058,870	3,013,550
Total	\$102,558,353	\$ 14,893,272	\$ 59,176,789	\$139,198,092	\$ 72,684,308	\$ 44,844,612	\$ 64,206,415
<u>Average Rate of Taxation: Mills*</u>	99.18	111.99	93.31	85.44	93.65	115.34	120.64
<u>Taxes Levied Including Special Assessments</u>							
County	\$ 2,733,457	\$ 672,624	\$ 1,479,026	\$ 2,365,739	\$ 1,777,475	\$ 1,714,188	\$ 2,372,682
City	2,027,651	87,480	395,013	1,994,617	734,457	530,455	802,791
Township	225,038	109,345	303,731	296,755	562,925	134,333	421,408
School District***	5,639,559	773,620	3,729,209	7,886,396	3,911,735	2,934,054	4,422,034
Special District****	66,534	46,818	119,184	20,880	12,968	-0-	8,342
Contribution	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 10,692,239	\$ 1,689,887	\$ 6,026,163	\$ 12,564,387	\$ 6,999,560	\$ 5,313,030	\$ 8,027,257
<u>Taxes Levied Excluding Special Assessments</u>							
County	\$ 2,673,242	\$ 661,857	\$ 1,126,726	\$ 2,164,530	\$ 1,707,711	\$ 1,711,176	\$ 2,372,682
City	1,587,517	76,216	243,534	1,527,698	617,843	392,994	521,580
Township	225,038	109,345	303,275	293,474	556,603	134,333	421,408
School District***	5,639,559	773,620	3,729,209	7,886,396	3,911,735	2,934,053	4,422,034
Special District****	46,134	46,818	119,184	20,880	12,968	-0-	8,342
Contribution	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 10,171,490	\$ 1,667,856	\$ 5,521,928	\$ 11,892,978	\$ 6,806,860	\$ 5,172,556	\$ 7,746,046
<u>45% Homestead Credit</u>							
Agricultural	\$ 519,555	\$ 128,608	\$ 320,578	\$ 408,036	\$ 457,250	\$ 362,048	\$ 661,000
Non-Agricultural	1,386,800	116,969	224,935	1,033,593	691,196	645,961	906,205
Tax Inc. Financing	477	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 1,906,832	\$ 245,577	\$ 545,513	\$ 1,441,629	\$ 1,148,446	\$ 1,008,009	\$ 1,567,205
<u>Agricultural Aid Credit</u>							
15 Mill	\$ 425,527	\$ 55,846	\$ 153,693	\$ 530,716	\$ 327,196	\$ 174,497	\$ 285,258
10 Mill	154,398	71,577	292,564	536,095	226,563	61,331	115,048
Total	\$ 579,925	\$ 127,423	\$ 446,257	\$ 1,066,811	\$ 553,759	\$ 235,828	\$ 400,306
<u>Taconite Tax Credit</u>	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>Net Tax Payable</u>	\$ 7,684,733	\$ 1,294,856	\$ 4,530,158	\$ 9,384,538	\$ 5,104,655	\$ 3,928,719	\$ 5,778,535



TABLE 21

REAL AND PERSONAL PROPERTY TAXES LEVIED  
BY COUNTY BY TAXING DISTRICT

1978 ASSESSMENT - PAYABLE 1979

	<u>MOWER**</u>	<u>MURRAY</u>	<u>NICOLLET**</u>	<u>NOBLE</u>	<u>NORMAN</u>	<u>OLMSTED</u>	<u>OTTER TAIL</u>
<u>Assessed Value</u>							
Real Property	\$159,725,726	\$ 67,323,063	\$ 89,877,335	\$105,899,748	\$ 46,881,463	\$356,884,059	\$150,695,088
Personal Property	1,736,428	604,406	1,764,068	872,570	1,500,829	4,505,244	4,474,054
Total	\$161,462,154	\$ 67,927,469	\$ 91,641,403	\$106,772,318	\$ 48,382,292	\$361,389,303	\$155,169,142
<u>Average Rate of Taxation: Mills*</u>	96.00	79.75	94.05	87.47	96.61	99.76	95.77
<u>Taxes Levied Including Special Assessments</u>							
County	\$ 4,051,236	\$ 1,329,810	\$ 2,199,724	\$ 2,648,061	\$ 1,329,235	\$ 7,928,979	\$ 3,459,635
City	3,281,682	417,478	1,558,527	1,567,785	438,721	6,946,867	1,974,766
Township	428,329	277,909	197,120	283,902	164,678	638,740	1,073,348
School District***	7,946,927	3,471,370	5,199,446	5,178,210	2,780,929	21,206,441	8,431,638
Special District****	36,308	11,192	27,120	31,761	151,943	28,549	127,515
Contribution	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 15,744,482	\$ 5,507,759	\$ 9,181,937	\$ 9,709,719	\$ 4,865,506	\$ 36,749,576	\$ 15,066,902
<u>Taxes Levied Excluding Special Assessments</u>							
County	\$ 4,012,622	\$ 1,276,420	\$ 2,054,657	\$ 2,615,922	\$ 1,251,167	\$ 7,853,995	\$ 3,436,520
City	3,076,500	382,673	1,140,079	1,247,531	325,453	6,340,162	1,806,212
Township	428,329	277,909	197,120	283,842	164,678	624,459	1,059,040
School District***	7,946,927	\$ 3,471,370	5,199,446	5,178,210	2,780,929	21,206,441	8,431,638
Special District****	36,308	8,847	27,120	13,880	151,943	28,549	127,515
Contribution	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 15,500,686	\$ 5,417,219	\$ 8,618,422	\$ 9,339,385	\$ 4,674,170	\$ 36,053,606	\$ 14,860,925
<u>45% Homestead Credit</u>							
Agricultural	\$ 532,391	\$ 348,561	\$ 318,599	\$ 381,823	\$ 245,576	\$ 496,911	\$ 882,549
Non-Agricultural	2,276,208	326,556	1,166,488	808,372	262,618	5,162,175	1,629,621
Tax Inc. Financing	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 2,808,599	\$ 675,117	\$ 1,485,087	\$ 1,190,195	\$ 508,194	\$ 5,659,086	\$ 2,512,170
<u>Agricultural Aid Credit</u>							
15 Mill	\$ 541,124	\$ 325,260	\$ 359,941	\$ 401,537	\$ 150,811	\$ 390,836	\$ 426,485
10 Mill	353,489	329,808	207,800	419,613	278,496	234,532	421,680
Total	\$ 894,613	\$ 655,068	\$ 567,741	\$ 821,150	\$ 429,307	\$ 625,368	\$ 848,165
<u>Taconite Tax Credit</u>	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>Net Tax Payable</u>	\$ 11,797,474	\$ 4,087,034	\$ 6,565,594	\$ 7,328,040	\$ 3,736,669	\$ 29,769,152	\$ 11,500,590

TABLE 21

REAL AND PERSONAL PROPERTY TAXES LEVIED  
BY COUNTY BY TAXING DISTRICT

1978 ASSESSMENT - PAYABLE 1979

	PENNINGTON	PINE	PIPESTONE**	POLK**	POPE	RAMSEY**	RED LAKE
<u>Assessed Value</u>							
Real Property	\$ 34,251,543	\$ 40,520,169	\$ 47,480,936	\$133,565,750	\$ 42,499,561	\$1,608,637,037	\$ 13,527,918
Personal Property	4,947,065	2,236,562	1,595,099	7,208,494	1,282,272	45,364,756	2,601,537
Total	\$ 39,198,608	\$ 42,756,731	\$ 49,076,035	\$140,774,244	\$ 43,781,833	\$1,654,001,793	\$ 16,129,455
<u>Average Rate of Taxation: Mills*</u>	110.18	130.46	83.36	101.71	87.40	121.37	115.37
<u>Taxes Levied Including Special Assessments</u>							
County	\$ 1,098,165	\$ 2,235,322	\$ 1,281,984	\$ 3,153,594	\$ 954,477	\$ 54,947,257	\$ 720,019
City	738,250	359,030	469,159	3,135,697	372,781	50,750,562	264,014
Township	93,736	217,288	149,117	679,625	210,991	498,879	86,393
School District ***	2,544,505	2,779,145	2,220,924	8,519,443	2,224,984	90,354,275	879,085
Special District ****	99,488	16,187	20,491	437,902	130,996	7,362,036	68,833
Contribution	-0-	-0-	-0-	-0-	-0-	5,094,576	-0-
Total	\$ 4,574,144	\$ 5,606,972	\$ 4,141,675	\$ 15,926,261	\$ 3,894,229	\$ 209,007,585	\$ 2,018,344
<u>Taxes Levied Excluding Special Assessments</u>							
County	\$ 1,010,539	\$ 2,235,322	\$ 1,281,495	\$ 2,981,261	\$ 945,293	\$ 54,947,257	\$ 606,695
City	570,470	330,128	418,871	1,700,432	314,310	42,836,476	219,899
Township	93,736	217,288	149,117	678,721	210,991	147,410	86,393
School District ***	2,544,505	2,779,145	2,220,924	8,519,443	2,224,984	90,354,275	879,085
Special District ****	99,488	16,187	20,491	437,902	130,996	7,362,036	68,833
Contribution	-0-	-0-	-0-	-0-	-0-	5,094,576	-0-
Total	\$ 4,318,738	\$ 5,578,070	\$ 4,090,898	\$ 14,317,759	\$ 3,826,574	\$ 200,742,030	\$ 1,860,905
<u>45% Homestead Credit</u>							
Agricultural	\$ 161,323	\$ 490,978	\$ 227,782	\$ 510,322	\$ 286,117	\$ 20,409	\$ 134,527
Non-Agricultural	559,475	539,207	390,249	1,227,896	324,492	29,492,670	124,044
Tax Inc. Financing	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 720,798	\$ 1,030,185	\$ 618,031	\$ 1,738,218	\$ 610,609	\$ 29,513,079	\$ 258,571
<u>Agricultural Aid Credit</u>							
15 Mill	\$ 70,081	\$ 166,244	\$ 190,795	\$ 292,369	\$ 163,879	\$ 12,850	\$ 56,539
10 Mill	70,419	112,631	182,269	566,465	166,263	13,624	55,713
Total	\$ 140,500	\$ 278,875	\$ 373,064	\$ 858,834	\$ 330,142	\$ 26,474	\$ 112,252
<u>Taconite Tax Credit</u>	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>Net Tax Payable</u>	\$ 3,457,440	\$ 4,269,010	\$ 3,099,803	\$ 11,720,707	\$ 2,885,823	\$ 171,202,477	\$ 1,490,082

TABLE 21

REAL AND PERSONAL PROPERTY TAXES LEVIED  
BY COUNTY BY TAXING DISTRICT

1978 ASSESSMENT - PAYABLE 1979

	REDWOOD	RENVILLE	RICE**	ROCK**	ROSEAU	ST. LOUIS**	SCOTT
<u>Assessed Values</u>							
Real Property	\$114,760,854	\$122,312,046	\$135,814,307	\$ 59,366,400	\$ 29,722,821	\$544,164,623	\$158,674,102
Personal Property	1,019,482	2,374,308	4,554,515	467,644	1,180,661	25,050,131	4,606,793
Total	\$115,780,336	\$124,686,354	\$140,368,822	\$ 59,834,044	\$ 30,903,482	\$569,214,754	\$163,280,895
<u>Average Rate of Taxation: Mills*</u>	74.28	72.46	100.40	78.16	100.06	123.72	118.54
<u>Taxes Levied Including Special Assessments</u>							
County	\$ 2,376,759	\$ 1,927,394	\$ 3,642,961	\$ 1,093,063	\$ 821,376	\$ 28,162,591	\$ 6,255,187
City	931,302	879,954	2,549,034	427,243	205,595	14,474,661	3,504,361
Township	336,947	326,080	328,707	192,314	179,337	1,485,702	126,439
School District***	5,399,308	6,261,565	7,667,851	2,987,096	1,954,362	25,622,517	9,063,539
Special District****	15,212	26,336	200,310	30,483	104,149	1,283,915	423,969
Contribution	-0-	-0-	-0-	-0-	-0-	-0-	1,301,105
Total	\$ 9,059,528	\$ 9,421,329	\$ 14,388,863	\$ 4,730,199	\$ 3,264,819	\$ 71,029,386	\$ 20,674,600
<u>Taxes Levied Excluding Special Assessments</u>							
County	\$ 2,067,006	\$ 1,704,781	\$ 3,619,533	\$ 1,093,063	\$ 720,051	\$ 28,161,911	\$ 6,241,568
City	781,919	715,706	2,277,322	376,743	134,248	13,953,213	2,199,865
Township	336,947	326,080	328,551	189,328	179,337	1,402,545	124,439
School District***	5,399,308	6,261,565	7,667,851	2,987,096	1,954,362	25,622,517	9,063,539
Special District****	15,212	26,336	200,310	30,483	104,149	1,283,915	423,969
Contribution	-0-	-0-	-0-	-0-	-0-	-0-	1,301,105
Total	\$ 8,600,392	\$ 9,034,468	\$ 14,093,567	\$ 4,676,713	\$ 3,092,147	\$ 70,424,101	\$ 19,354,485
<u>45% Homestead Credit</u>							
Agricultural	\$ 455,009	\$ 569,746	\$ 565,989	\$ 245,490	\$ 243,523	\$ 109,098	\$ 471,176
Non-Agricultural	573,922	549,517	1,939,718	361,976	209,180	9,387,850	2,381,043
Tax Inc. Financing	-0-	-0-	2,572	-0-	-0-	-0-	-0-
Total	\$ 1,028,931	\$ 1,119,263	\$ 2,508,279	\$ 607,466	\$ 452,703	\$ 9,496,948	\$ 2,852,219
<u>Agricultural Aid Credit</u>							
15 Mill	\$ 516,583	\$ 593,458	\$ 471,160	\$ 243,069	\$ 104,257	\$ 62,323	\$ 317,008
10 Mill	515,134	518,192	169,058	263,845	128,326	346,804	117,658
Total	\$ 1,031,717	\$ 1,111,650	\$ 640,218	\$ 506,914	\$ 232,583	\$ 409,127	\$ 434,666
<u>Taconite Tax Credit</u>	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 7,175,349	\$ -0-
<u>Net Tax Payable</u>	\$ 6,539,744	\$ 6,803,555	\$ 10,945,070	\$ 3,562,333	\$ 2,406,861	\$ 53,342,677	\$ 16,067,600

TABLE 21

REAL AND PERSONAL PROPERTY TAXES LEVIED  
BY COUNTY BY TAXING DISTRICT

1978 ASSESSMENT - PAYABLE 1979

	SHERBURNE	SIBLEY	STEARNS**	STEELE	STEVENS**	SWIFT**	TODD
<u>Assessed Values</u>							
Real Property	\$169,089,049	\$ 72,681,183	\$287,782,637	\$114,658,624	\$ 43,399,884	\$ 53,056,539	\$ 46,293,405
Personal Property	3,082,305	1,152,351	6,604,491	2,740,033	2,094,882	2,088,134	2,300,352
Total	\$172,171,354	\$ 73,833,534	\$294,387,128	\$117,398,657	\$ 45,494,766	\$ 55,144,673	\$ 48,593,757
<u>Average Rate of Taxation: Mills*</u>	67.96	86.51	92.85	85.74	92.75	87.84	115.27
<u>Taxes Levied Including Special Assessments</u>							
County	\$ 3,559,805	\$ 1,741,342	\$ 4,813,191	\$ 2,621,665	\$ 1,196,899	\$ 1,556,595	\$ 1,609,026
City	1,330,388	731,182	5,994,404	1,676,081	621,441	498,221	577,386
Township	290,984	280,052	1,257,806	206,895	144,870	224,432	338,780
School District***	6,662,317	3,924,518	16,213,848	5,947,624	2,340,316	2,615,151	3,084,033
Special District****	43,634	20,032	264,804	9,462	3,650	127,317	6,317
Contribution	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 11,887,128	\$ 6,697,126	\$ 28,544,053	\$ 10,461,727	\$ 4,307,176	\$ 5,021,716	\$ 5,715,542
<u>Taxes Levied Excluding Special Assessments</u>							
County	\$ 3,555,832	\$ 1,597,019	\$ 4,813,191	\$ 2,530,697	\$ 1,164,978	\$ 1,378,688	\$ 1,595,332
City	1,154,260	565,914	4,793,596	1,370,577	576,121	498,221	577,285
Township	285,560	280,052	1,249,141	206,895	134,499	224,432	338,563
School District***	6,662,317	3,924,518	16,213,848	5,947,624	2,340,316	2,615,151	3,084,033
Special District****	43,634	20,032	264,804	9,462	3,650	127,317	6,317
Contribution	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 11,701,603	\$ 6,387,535	\$ 27,334,580	\$ 10,065,255	\$ 4,219,564	\$ 4,843,809	\$ 5,601,530
<u>45% Homestead Credit</u>							
Agricultural	\$ 293,425	\$ 461,648	\$ 1,074,691	\$ 410,255	\$ 226,433	\$ 308,609	\$ 574,746
Non-Agricultural	1,207,780	497,990	4,237,599	1,479,014	343,880	373,243	652,305
Tax Inc. Financing	-0-	-0-	5,525	-0-	-0-	5,879	-0-
Total	\$ 1,501,205	\$ 959,638	\$ 5,317,815	\$ 1,889,269	\$ 570,313	\$ 687,731	\$ 1,227,051
<u>Agricultural Aid Credit</u>							
15 Mill	\$ 151,237	\$ 460,575	\$ 754,482	\$ 423,111	\$ 159,191	\$ 207,954	\$ 233,947
10 Mill	77,019	250,883	278,844	176,122	195,972	242,422	95,633
Total	\$ 228,256	\$ 711,458	\$ 1,033,326	\$ 599,233	\$ 355,163	\$ 450,376	\$ 329,580
<u>Taconite Tax Credit</u>	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>Net Tax Payable</u>	\$ 9,972,142	\$ 4,716,439	\$ 20,983,439	\$ 7,576,753	\$ 3,294,088	\$ 3,705,702	\$ 4,044,899

TABLE 21

REAL AND PERSONAL PROPERTY TAXES LEVIED  
BY COUNTY BY TAXING DISTRICT

1978 ASSESSMENT - PAYABLE 1979

	TRAVERSE	WABASHA	WADENA	WASECA**	WASHINGTON	WATONWAN**	WILKIN **
<u>Assessed Values</u>							
Real Property	\$ 34,395,483	\$ 65,337,710	\$ 23,779,322	\$ 82,642,722	\$395,580,619	\$ 66,939,074	\$ 49,459,475
Personal Property	1,135,930	1,073,409	1,846,821	2,259,928	15,444,603	704,474	1,086,542
Total	\$ 35,531,413	\$ 66,411,119	\$ 25,626,143	\$ 84,902,650	\$411,025,222	\$ 67,643,548	\$ 50,546,017
<u>Average Rate of Taxation: Mills*</u>	79.30	95.40	113.61	83.10	102.58	84.51	83.83
<u>Taxes Levied Including Special Assessments</u>							
County	\$ 724,318	\$ 1,464,541	\$ 1,007,616	\$ 2,017,047	\$ 10,049,314	\$ 1,613,752	\$ 1,279,586
City	305,751	960,885	319,692	979,363	8,159,527	514,924	408,648
Township	116,107	277,323	54,888	178,759	722,009	161,675	124,517
School District***	1,730,773	3,804,032	1,595,419	4,118,877	22,889,983	3,523,458	2,607,205
Special District****	1,006	6,388	4,356	29,585	1,097,540	14,881	21,313
Contribution	-0-	-0-	-0-	-0-	1,168,293	-0-	-0-
Total	\$ 2,877,955	\$ 6,513,169	\$ 2,981,971	\$ 7,323,631	\$ 44,086,666	\$ 5,828,690	\$ 4,441,269
<u>Taxes Levied Excluding Special Assessments</u>							
County	\$ 699,673	\$ 1,464,541	\$ 1,007,616	\$ 1,902,042	\$ 10,049,314	\$ 1,560,668	\$ 1,158,954
City	270,256	783,301	250,269	825,867	6,427,269	456,358	325,536
Township	116,107	277,261	53,769	178,759	531,729	161,316	124,517
School District***	1,730,773	3,804,032	1,595,419	4,118,877	22,889,983	3,523,458	2,607,205
Special District****	1,006	6,388	4,356	29,585	1,097,540	14,881	21,313
Contribution	-0-	-0-	-0-	-0-	1,168,293	-0-	-0-
Total	\$ 2,817,815	\$ 6,335,523	\$ 2,911,429	\$ 7,055,130	\$ 42,164,128	\$ 5,716,681	\$ 4,237,525
<u>45% Homestead Credit</u>							
Agricultural	\$ 150,363	\$ 333,409	\$ 178,666	\$ 322,024	\$ 188,202	\$ 285,325	\$ 196,407
Non-Agricultural	145,635	822,994	434,663	790,226	7,531,111	423,665	234,606
Tax Inc. Financing	-0-	-0-	-0-	1,597	-0-	-0-	-0-
Total	\$ 295,998	\$ 1,156,403	\$ 613,329	\$ 1,113,847	\$ 7,719,313	\$ 708,990	\$ 431,013
<u>Agricultural Aid Credit</u>							
15 Mill	\$ 108,931	\$ 289,709	\$ 67,210	\$ 367,838	\$ 170,814	\$ 330,464	\$ 139,725
10 Mill	219,877	151,374	31,110	225,534	197,341	276,591	311,927
Total	\$ 328,808	\$ 441,083	\$ 98,320	\$ 593,372	\$ 368,155	\$ 607,055	\$ 451,652
<u>Taconite Tax Credit</u>	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>Net Tax Payable</u>	\$ 2,193,009	\$ 4,738,037	\$ 2,199,780	\$ 5,347,911	\$ 34,076,660	\$ 4,400,636	\$ 3,354,860

TABLE 21

REAL AND PERSONAL PROPERTY TAXES LEVIED  
BY COUNTY BY TAXING DISTRICT

1978 ASSESSMENT - PAYABLE 1979

	WINONA **	WRIGHT	YELLOW MEDICINE**	STATEWIDE TOTAL **
<u>Assessed Values</u>				
Real Property	\$133,758,989	\$187,657,255	\$ 70,769,813	\$15,475,655,030
Personal Property	3,044,317	3,062,849	1,283,622	446,415,872
<u>Total</u>	<u>\$136,803,306</u>	<u>\$190,720,104</u>	<u>\$ 72,053,435</u>	<u>\$15,922,070,902</u>
<u>Average Rate of Taxation: Mills*</u>	94.04	94.12	86.10	102.268
<u>Taxes Levied Including Special Assessments</u>				
County	\$ 2,763,116	\$ 4,375,286	\$ 1,688,127	\$ 438,513,020
City	3,028,371	2,468,210	633,986	347,977,849
Township	548,800	1,090,233	280,516	28,503,861
School District	6,671,807	10,856,485	3,690,399	817,858,349
Special District	109,547	123,750	189,701	41,639,698
Contribution	-0-	-0-	-0-	29,523,199
<u>Total</u>	<u>\$ 13,121,641</u>	<u>\$ 18,913,964</u>	<u>\$ 6,482,729</u>	<u>\$ 1,704,015,976</u>
<u>Taxes Levied Excluding Special Assessments</u>				
County	\$ 2,763,116	\$ 4,340,807	\$ 1,543,084	\$ 433,052,934
City	2,793,895	1,622,434	587,266	279,439,244
Township	526,861	1,007,677	280,516	27,349,255
School District	6,671,807	10,856,485	3,690,399	817,858,348
Special District	109,547	123,750	102,448	41,089,755
Contribution	-0-	-0-	-0-	29,523,199
<u>Total</u>	<u>\$ 12,865,226</u>	<u>\$ 17,951,153</u>	<u>\$ 6,203,713</u>	<u>\$ 1,628,312,735</u>
<u>45% Homestead Credit</u>				
Agricultural	\$ 386,522	\$ 931,294	\$ 383,761	\$ 29,823,325
Non-Agricultural	2,007,385	2,265,630	446,704	212,378,120
Tax Inc. Financing	-0-	-0-	444	138,877
<u>Total</u>	<u>\$ 2,393,907</u>	<u>\$ 3,196,924</u>	<u>\$ 830,909</u>	<u>\$ 242,340,322</u>
<u>Agricultural Aid Credit</u>				
15 Mill	\$ 315,933	\$ 549,912	\$ 330,053	\$ 22,624,539
10 Mill	121,171	238,173	311,636	19,009,685
<u>Total</u>	<u>\$ 437,104</u>	<u>\$ 788,085</u>	<u>\$ 641,689</u>	<u>\$ 41,634,224</u>
<u>Taconite Tax Credit</u>	\$ -0-	\$ -0-	\$ -0-	\$ 11,748,570
<u>Net Tax Payable</u>	<u>\$ 10,034,215</u>	<u>\$ 13,966,144</u>	<u>\$ 4,731,115</u>	<u>\$ 1,332,589,619</u>

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

\*\* Value and levies include tax increment financing value and levy.

\*\*\* 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 others include a wide variety of levies.

The following list is not a complete digest of all the levies. It is merely a general index to the nature of each category as found on the abstract. Tables 22 through 26 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 - 1978 Payable 1979."

<u>Column Heading</u>	<u>Items Included Within Column Heading</u>
Maintenance . . . . .	Operation and maintenance of the school, including salaries, fuel, rent.
Transportation. . . . .	Transportation costs, bus service.
Community Service. . . . .	Community oriented activities, not limited to any age group.
Capital Expenditure. . . . .	Additions, repairs, desks and other equipment.
Indebtedness . . . . .	Building and operating debt, State Loans.
Area Vocational Technical School	
Debt Service . . . . .	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

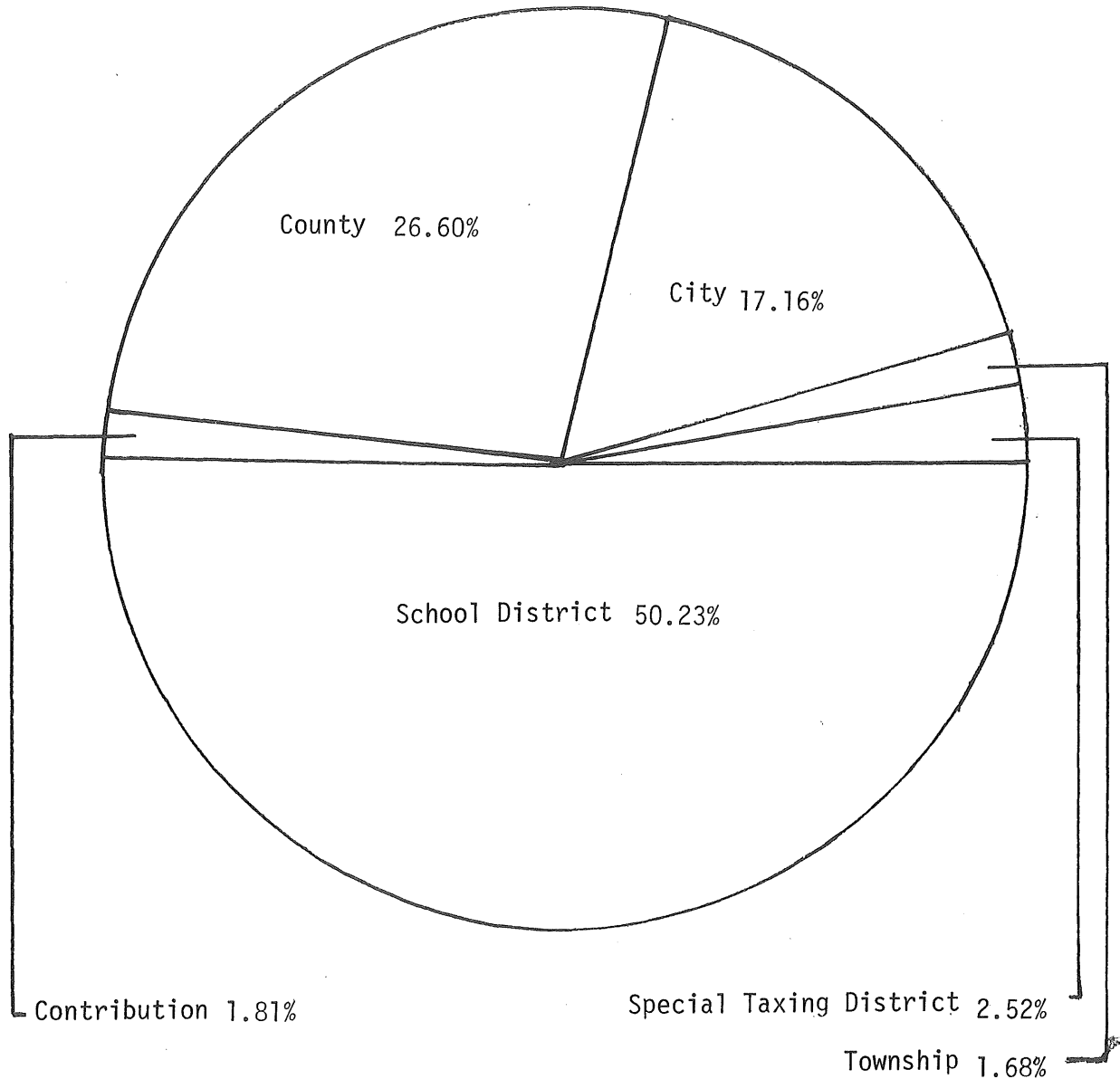
Although special taxing districts exist with great variance among the counties, general categories are established in this section of the abstract. If special taxing districts exist in a county, the levies are entered separately for revenue and debt. There are ten main categories of special taxing districts 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 1979



\* Total Gross Tax \$1,628,312,735  
Excluding Special Assessments of \$75,703,241

TABLE 22 PART A

COUNTY GOVERNMENT LEVIES BY MAJOR PURPOSE  
PAYABLE 1979

County	General Revenue	Indebtedness	Road And Bridge	Welfare	County Building (Not Bonded Debt)	County And/Or Regional Library	Public Employee Retirement
AITKIN	\$ 250,676	\$	\$ 235,960	\$ 388,193	\$ 87,279	\$ 29,938	\$ 78,145
ANOKA	4,265,823		2,691,241	5,995,814	318,487	1,222,943	
BECKER	186,587		473,003	1,115,303	136,785	46,978	62,492
BELTRAMI	735,673		351,286	998,744	101	70,120	
BENTON	605,461		441,130	524,957		19,919	22,493
BIGSTONE	361,928		260,243	318,841			
BLUE EARTH	1,244,423		1,771,758	1,564,021	245,687	108,011	
BROWN	936,500		702,670	656,843			
CARLTON	137,959	10,869	733,281	1,172,248	159,698	31,164	217,390
CARVER	1,462,801	50,953	942,057	769,304	95,696	128,009	116,824
CASS	919,621		511,515	1,150,046		43,637	
CHIPPEWA	499,986		515,672	581,683	25,488	98,425	140,518
CHISAGO	763,858	51,112	670,150	507,582	62,470	42,477	
CLAY	762,543		940,161	1,019,151	30,111	61,107	
CLIFARWATER	166,392	18,872	229,654	358,834			
COTTONWOOD	612,939		480,211	420,300	66,363		
CROW WING	1,452,794		830,647	1,193,108		66,384	
DAKOTA	2,243,076		2,563,309	7,261,476		1,610,085	
DODGE	439,474		400,026	361,269	50,522		49,829
DOUGLAS	710,863	88,562	454,704	620,638	50,007	27,979	125,019
FARIBAULT	687,856		737,997	565,439	10,490	69,950	
FILLMORE	480,802	16,357	615,922	340,008	28,743		
FREEBORN	1,548,773		750,558	1,196,471	51,057	69,228	
GOODHUE	1,133,233		1,097,236	701,656		55,138	161,492
GRANT	367,151		275,227	170,512		19,938	
HENNEPIN	56,669,052	6,461,191		57,883,154		7,169,918	
HOUSTON	466,298		356,512	322,882	24,973		63,696
HUBBARD	641,847	27,566	317,018	381,800			
I SANTI	697,457		491,427	887,723	29,270	46,159	
ITASCA	776,919	151,263	1,087,652	2,828,358		39,997	
JACKSON	652,174		550,366	430,414		57,743	
KANABEC	406,217		270,893	408,914	16,180	16,670	
KANDIYOHI	1,064,720	77,934	955,609	960,404	50,357	57,134	215,821
KITSON	430,194	23,703	265,140	190,076	10,095		
KOOCHICHING	215,363		331,524	822,875	10,173	18,325	192,894
LAC QUI PARLE	381,234		351,908	103,251		18,435	
LAKE	379,329	184,665	392,267	399,911			
LAKE OF THE WOODS	236,967	30,069	118,483	126,741			
LESUEUR	1,022,099		511,787	650,090	25,145	95,096	
LINCOLN	310,888		222,215	184,823			47,719
LYON	658,681		441,072	532,800	3,902	50,085	95,630
MAHONMEN	258,994	13,553	150,124	230,100	9,084		
MARSHALL	377,547		317,778	298,249	30,179	17,752	75,153
MARTIN	613,863	9,742	751,667	616,646	15,309	151,725	

TABLE 22 PART A

## COUNTY GOVERNMENT LEVIES BY MAJOR PURPOSE

PAYABLE 1979

County	General Revenue	Indebtedness	Road And Bridge	Welfare	County Building (Not Bonded Debt)	County And/Or Regional Library	Public Employee Retirement
MCLEOD	\$ 886,713	\$	\$ 745,412	\$ 745,412	\$ 18,429	\$ 42,790	\$ 125,941
MEEKER	705,764		602,552	298,731		39,604	
MILLE LACS	341,400		318,036	779,396	32,422	31,076	78,746
MORRISON	387,670		813,497	870,000		45,188	223,438
MOWER	1,664,315		800,679	1,446,388	25,828	75,405	
MURRAY	514,235	79,479	300,253	271,723	21,737		67,250
NICOLLET	974,764		356,041	658,995	20,135	46,718	
NOBLES	989,778		653,444	604,330	52,318	162,291	100,365
NORMAN	481,404		510,917	237,072	21,771		
OLMSTED	2,191,824		2,024,138	2,266,259	510,277	158,617	
OTTER TAIL	920,150		829,978	1,295,660	249,819	70,898	
PENNINGTON	430,007	45,470	321,036	214,024			
PINE	448,944	5,984	599,021	1,121,507		39,335	
PIPESTONE	593,528		350,343	210,401	26,422		
POLK	962,405	82,771	949,779	895,064		91,231	
POPE	172,428		288,838	271,771	12,253		
RAMSEY	19,635,061	3,532,542	4,375,487	24,197,192		1,543,501	
RED LAKE	210,972	15,792	241,667	112,778		10,687	
REDWOOD	851,328		561,531	607,264		40,928	
RENVILLE	480,042		660,826	554,853			
RICE	1,284,834	34,488	735,175	1,217,653		46,343	250,526
ROCK	454,028		229,110	140,617		30,683	65,541
ROSEAU	240,119		259,898	122,945	20,086		
SCOTT	2,328,679	79,404	1,442,170	2,106,142	61,972	179,545	
SHERBURN	1,299,898		456,255	1,301,618	401,160	96,892	
SIBLEY	614,293		620,939	361,784			
ST. LOUIS	939,763		5,329,164	16,775,368		162,596	1,451,860
STEARNS	1,465,636		1,028,000	1,750,541	120,419	140,181	255,530
STEELE	1,250,324	38,741	513,044	459,040	35,220	40,603	
STEVENS	452,825		406,907	265,057	17,731	22,455	
SWIFT	435,688		349,962	405,847	29,841		99,833
TODD	482,048		374,657	649,697	11,175	45,677	
TRAVERSE	257,247		291,712	141,414			
WABASHA	574,456		489,449	300,178	75,043	25,411	
WADENA	189,633	52,020	230,122	354,152	18,963	9,734	64,833
WASECA	832,928		290,635	477,048	30,506	67,561	126,252
WASHINGTON	3,774,420		2,058,957	3,470,208		459,537	
WATONWAN	450,225		410,341	384,652		108,838	
WILKIN	329,042		374,896	309,893	20,155		70,040
WINDNA	921,038	106,587	759,788	804,882	99,754		
WRIGHT	723,404		1,534,158	1,955,650		127,589	
YELLOW MEDICINE	421,821		519,045	570,089		32,123	
COOK	213,071	66,217	193,706	120,612	15,018	2,482	54,992
STATEWIDE TOTAL	\$143,019,191	\$11,356,898	\$62,959,901	\$170,392,463	\$3,591,400	\$15,504,992	\$4,700,264

TABLE 22 PART B

## COUNTY GOVERNMENT LEVIES BY MAJOR PURPOSE

PAYABLE 1979

County	Health Services	Community Services	Miscellaneous	Total County Levies Excluding Special Assessments	County Special Assessments	Total County Levies Including Special Assessments
AITKIN	\$ 41,172	\$ 226,318	\$	\$ 1,337,619	\$	\$ 1,337,619
ANOKA		743,153		15,237,519		15,237,519
BECKER	44,234	150,888	6,010	2,222,294	2,394	2,224,688
BELTRAMI				2,105,931	5,241	2,111,172
BENTON				1,613,864		1,613,864
BIGSTONE				941,016		941,016
BLUF EARTH	299,620	142,816		5,377,354	101,142	5,478,496
BROWN	102,225	9,399	21,150	2,428,796	260,570	2,689,366
CARLTON	105,350	357,860	10,032	2,935,867		2,935,867
CARVER	98,190	88,237		3,752,080	39,686	3,791,766
CASS				2,624,827		2,624,827
CHIPPEWA				1,961,779	458,361	2,320,140
CHISAGO		90,157		2,187,813	5,533	2,193,346
CLAY		12,509		2,825,590	43,785	2,869,375
CLEARWATER				773,753	3,294	777,048
COTTONWOOD		26,728		1,606,547	35,514	1,642,061
CROW WING				3,551,941		3,551,941
DAKOTA		251,712		14,629,702	5,461	14,635,163
DODGE		58,134		1,359,259	1,811	1,361,070
DOUGLAS			18,009	2,095,789	17,312	2,113,101
FARI BAULT	58	53,571		2,125,362	115,348	2,240,710
FILLMORE	28,040	16,023		1,525,201		1,525,201
FREEBORN				3,616,097	272,526	3,888,623
GOODHUE	55,685			3,204,249	15,691	3,219,940
GRANT				833,309	16,604	849,913
HENNEPIN	6,658,164	1,550,718		136,402,611		136,402,611
HOUSTON		48,019		1,282,386		1,282,386
HUBBARD				1,368,235		1,368,235
ISANTI				2,152,041	447	2,152,488
ITASCA	250,014	16,909	762,963	5,914,102		5,914,102
JACKSON				1,690,702	55,453	1,756,155
KANABEC		5,883		1,124,760	254	1,125,014
KANDIYUHI		9,264		3,391,257	441,935	3,833,192
KITTSOP				919,213	91,850	1,011,063
KONKICHING		264,964		1,856,126	16,329	1,872,455
LAC QUI PARLE				854,831	154,750	1,009,581
LAKE				1,356,175		1,356,175
LAKE OF THE WOODS				512,263	6,339	518,601
LESUEUR		107,237		2,411,464	78,629	2,490,093
LINCOLN				765,648	24,871	790,519
LYON	21,467	19,515		1,823,162	26,262	1,849,423
MAHNOHEN				661,857	10,767	672,624
MARSHALL		10,059		1,126,726	352,300	1,479,026
MARTIN		5,567		2,164,530	201,208	2,365,739

TABLE 22 PART B

## COUNTY GOVERNMENT LEVIES BY MAJOR PURPOSE

PAYABLE 1979

County	Health Services	Community Services	Miscellaneous	Total County Levies Excluding Special Assessments	County Special Assessments	Total County Levies Including Special Assessments
MCLEOD	\$	\$ 108,534	\$	\$ 2,673,242	\$ 60,214	\$ 2,733,456
NEEKER	23,985	37,068		1,707,710	69,764	1,777,474
MILLE LACS	69,239	50,000	10,852	1,711,176	3,012	1,714,188
MORRISON		37,880		2,372,683		2,372,683
MOWER				4,012,623	38,613	4,051,236
MURRAY		21,737		1,276,420	53,391	1,329,811
NICOLLET				2,054,657	145,066	2,199,723
NOBLES			53,385	2,615,922	32,140	2,648,062
NORMAN				1,251,168	78,067	1,329,235
OLMSTED	691,696		11,155	7,853,995	74,984	7,928,979
OTTER TAIL				3,436,519	23,115	3,459,634
PENNINGTON				1,010,539	87,626	1,098,165
PINE		20,522		2,235,322		2,235,322
PIPE STONE	13,211	53,823	33,761	1,281,495	488	1,281,983
POLK				2,981,261	172,332	3,153,593
POPE			199,999	945,292	9,185	954,477
RAMSEY	1,663,318			54,947,257		54,947,257
RED LAKE			5,797	606,695	113,324	720,019
REDWOOD			5,950	2,067,006	309,753	2,376,759
RENVILLE			9,046	1,704,782	222,614	1,927,395
RTCE				3,619,533	23,427	3,642,961
ROCK	38,729	51,241	13,108	1,093,063		1,093,063
ROSEAU				720,051	101,325	821,376
SCOTT		43,135		6,241,569	13,620	6,255,188
SHERBURNE				3,555,832	3,973	3,559,805
SIBLEY				1,597,020	144,323	1,741,343
ST. LOUIS	917,254	2,585,794		28,161,911	680	28,162,591
STEARNS		52,964		4,813,191		4,813,191
STEELE	69,307	144,402		2,930,697	90,968	2,621,665
STEVENS				1,164,978	31,920	1,196,898
SWIFT		57,512		1,378,688	177,907	1,556,594
TODD		30,127	1,943	1,595,332	13,693	1,609,025
TRAVERSE			9,297	699,673	24,645	724,318
WABASHA				1,464,541		1,464,541
WADE NA	54,070	7,943	26,138	1,007,617		1,007,617
WASECA		77,107		1,902,042	115,005	2,017,047
WASHINGTON		286,177		10,049,314		10,049,314
WATONWAN		206,608		1,560,668	53,085	1,613,752
WILKIN		54,924		1,158,953	120,632	1,279,585
WINONA	46,462		24,597	2,763,116		2,763,116
WRIGHT				4,340,807	34,478	4,375,285
YELLOW MEDICINE				1,543,083	145,043	1,688,126
COOK	7,542	85,933	34,273	793,846		793,846
STATEWIDE TOTAL	\$11,288,952	\$8,979,974	\$1,257,463	\$433,052,936	\$5,460,078	\$438,513,014

TABLE 23 PART A

## CITY TAX LEVIES BY MAJOR PURPOSE

PAYABLE 1979

County	General Revenue	Indebtedness	Road And Bridge	Fireman's Relief	Public Employee Retirement
AITKIN	\$ 42,112	\$ 83,159	\$	\$ 570	\$
ANCKA	8,117,985	1,017,287	1,495	16,431	421,431
BECKER	100,420	151,707	18,001	21,097	36,994
BELTRAMI	272,611	113,335	820	2,985	
BENTON	605,073	314,024		10,258	43,301
BIGSTONE	234,842	246,252	1,400	1,901	10,557
BLUE EARTH	2,803,010	1,195,440	20,935	146,098	
BROWN	659,343	551,640	26,123	60,035	96,563
CARLTON	706,382	216,924		4,616	6,957
CARVER	1,125,112	298,507	21,740	23,526	2,529
CASS	198,184	72,413	7,498	2,845	23,201
CHIPPEWA	491,540	161,740		304	
CHISAGO	400,612	235,279	1,501	1,113	
CLAY	1,349,957	746,328		510	7,208
CLEARWATER	53,204	29,196		1,514	7,994
COTTONWOOD	253,232	312,255	101,095	150	1,457
CROW WING	640,081	181,581	3,184	18,210	155,127
DAKOTA	9,878,537	3,561,408		1,258	
DOCGE	353,190	278,193		1,196	9,536
DUGLAS	366,626	290,179	700	4,608	17,447
FARIBAULT	514,984	264,252	6,654	5,511	3,002
FILLMORE	504,584	413,940		1,415	18,961
FREEBORN	1,593,276	184,462	5,504	1,017	
GOODHUE	2,885,440	792,023	36,828	1,105	12,659
GRANT	144,004	53,124	4,255	2,023	18,227
HENNEPIN	42,340,861	23,691,383	113,961	4,937,055	10,930,619
HOUSTON	166,346	184,550		3,000	22,829
HUBBARD	11,700	50,899	6,002		
ISANTI	160,242	79,451		2,295	
ITASCA	1,003,215	22,490		18,437	145,422
JACKSON	385,987	237,705	88,040	1,378	
KANABEC	18,507	180,295			
KANDIYOHI	590,185	363,710	31,325	6,108	
KITTSON	151,693	184,512			
KOOCHICING	458,430	81,621	58,285	3,304	102,867
LAC QUI PARLE	407,988		999		
LAKE	261,955	154,703			2,997
LAKE OF THE WOODS	49,982				
LESUEUR	488,089	83,383	53,898	4,389	40,684
LINCOLN	97,060	88,799	57,995		11,053
LYON	935,407	298,666		8,601	5,522
MAHONMEN	31,306	22,690			17,012
MARSHALL	167,179	72,578		997	



TABLE 23 PART A

## CITY TAX LEVIES BY MAJOR PURPOSE

PAYABLE 1979

County	General Revenue	Indebtedness	Road And Bridge	Fireman's Relief	Public Employee Retirement
MARTIN	\$ 795,839	\$ 499,185	\$	\$ 6,512	\$
MCLEOD	718,477	633,493	99,095	13,662	50,913
MEEKER	275,738	230,711	23,177	7,666	
MILLE LACS	220,373	145,851		1,027	
MORRISON	192,487	196,250	3,497	1,161	2,471
MOWER	1,915,621	449,127			2,188
MURRAY	195,405	89,405	46,812	4,858	19,218
NICOLLET	761,021	297,764		234	
NOBLES	854,605	365,749	8,532		
NORMAN	188,659	80,428		732	1,796
OLMSTED	1,701,369	3,600,778		403,432	399,004
OTTER TAIL	385,496	563,709	8,822	5,870	1
PENNINGTON	194,662	349,405			
PINE	218,822	66,914	13,201		
PIPESTONE	205,391	111,842	34,161	606	3,409
POLK	1,579,911	64,984	35,698	2,554	
POPE	191,753	94,427	23,019	5,111	
RAPSEY	26,481,512	16,354,921			
RED LAKE	169,738	50,160			
REDWOOD	508,016	273,902			
RENVILLE	416,967	233,250	28,477		
RICE	2,004,391	239,936	26,007	5,990	
ROCK	225,207	52,205	15,802	3,473	2,189
ROSFAR	42,800	80,710			
SCOTT	1,192,136	790,219	5,750	2,511	
SHERBURNE	459,400	337,484		9,383	
SIBLEY	340,391	220,499			5,023
ST. LOUIS	3,843,956	1,192,076		1,464,180	1,589,918
STEARNS	2,696,332	1,172,146	79,606	117,789	
STEELE	1,028,946	153,022	39,396	3,335	3,456
STEVENS	334,343	99,606			2,319
SWIFT	149,443	162,352	100,477	3,858	
TACON	219,283	221,524	23,761	8,817	24,335
TRAVERSE	141,418	69,150		2,634	
WABASHA	321,334	394,651		4,599	15,705
WADENA	158,837	55,354	2,479	2,987	9,496
WASECA	509,352	113,976	46,081	4,951	63,895
WASHINGTON	4,151,605	1,549,779	50,719	14,448	96,280
WATONWAN	131,292	226,094		307	
WILKIN	231,962	47,703		86	
WINONA	2,531,307	250,250		5,143	
WRIGHT	409,753	844,511	129,316	6,462	21,887
YELLOW MEDICINE	409,770	108,479	183	7,372	19,940
COOK	1,851	35,503	7,641	778	8,086
STATEWIDE TOTAL	\$141,727,443	\$70,731,568	\$1,519,947	\$7,438,384	\$14,513,685

TABLE 23 PART B

## CITY TAX LEVIES BY MAJOR PURPOSE

PAYABLE 1979

County	Community Services And Protection	Miscellaneous	Total City Levies Excluding Special Assessments	City Special Assessments	Total City Levies Including Special Assessments
AITKIN	\$ 3,148	\$	\$ 128,989	\$ 55,760	\$ 184,749
ANOKA	270,159	49,252	9,894,055	3,706,735	13,600,790
BECKER	72,004	9,995	410,218	161,230	571,448
BELTRAMI	169,562		559,314	164,149	723,463
BENTON	7,308	90,981	1,070,946	237,646	1,308,593
BIGSTONE	123,215	1,392	619,561	33,726	653,287
BLUE EARTH	254,077	27,697	4,447,272	569,675	5,016,947
BROWN	186,067	15,504	1,595,279	67,042	1,662,321
CARLTON	301,922		1,236,803	32,438	1,269,241
CARVER	45,816	33,897	1,551,129	1,643,800	3,194,929
CASS	20,106	19,897	344,144	61,725	405,869
CHIPPEWA	1,003	89,100	743,688	107,263	850,951
CHISAGO		68,613	707,119	284,281	991,401
CLAY	76,387		2,180,394	1,143,538	3,323,932
CLEARWATER		21,007	112,916	23,810	136,726
COTTONWOOD	91,874	2,502	762,567	114,269	876,837
CROW WING	78,408	199,858	1,276,451	355,956	1,632,407
DAKOTA			13,441,217	7,612,071	21,053,288
CODGE	17,403		659,519	325,032	984,551
DOUGLAS	207,537	62,717	949,817	81,898	1,031,715
FARIBAULT	97,201	111,576	1,003,182	140,717	1,143,899
FILLMORE	3,079	58,062	1,000,043	130,651	1,130,694
FREEBORN	2,160	14,234	1,800,655	488,214	2,288,869
GOODHUE		64,993	3,793,052	506,799	4,299,851
GRANT	43,555		265,187	57,816	323,004
HENNEPIN	18,727,829	7,894,997	108,636,961	27,534,382	136,171,343
HUSTON	57,270		433,996	88,870	522,866
HUBBARD	159	8,499	26,359	40,037	66,396
ISANTI			241,988	88,111	330,099
ITASCA	548,108	624,627	2,362,305	301,320	2,663,625
JACKSON	9,624	25,193	747,929	70,640	818,569
KANABEC			198,802	41,403	240,205
KANDIYOHI	388,099	3,397	1,382,825	471,422	1,854,247
KITTSOP			336,206	189,660	525,866
KOOCHICING	141,930	98,158	944,598	73,543	1,018,141
LAC QUI PARLE	3,174	9,026	421,187	40,828	462,016
LAKE	53,812		473,468	682	474,150
LAKE OF THE WOODS			49,982	14,200	64,182
LESUEUR	269,816	52,574	992,836	81,526	1,074,362
LINCOLN			254,907	32,431	287,338
LYON	9,326	23,441	1,280,966	216,820	1,497,786
MAHONEN	5,207		76,216	11,264	87,480
MARSHALL	500	2,279	243,534	151,480	395,014

TABLE 23 PART B

## CITY TAX LEVIES BY MAJOR PURPOSE

PAYABLE 1979

County	Community Services And Protection	Miscellaneous	Total City Levies Excluding Special Assessments	City Special Assessments	Total City Levies Including Special Assessments
MARTIN	\$	\$ 226,160	\$ 1,527,698	\$ 466,919	\$ 1,994,617
MCLEOD	71,873		1,587,517	440,134	2,027,651
MEEKER	72,318	8,231	617,843	116,614	734,457
MILLE LACS		25,743	392,994	137,462	530,455
MORRISON	124,715	998	521,579	281,212	802,791
MOWER	709,560		3,076,500	205,183	3,281,683
MURRAY	24,971	2,004	382,673	34,805	417,478
NICOLLET	1,167	79,892	1,140,079	418,448	1,558,527
NOBLES	8,173	10,470	1,247,531	320,254	1,567,785
NORMAN	10,600	43,237	325,453	113,269	438,721
OLMSTED	228,057	7,504	6,340,162	606,705	6,946,867
OTTER TAIL	846	841,465	1,806,212	168,554	1,974,766
PENNINGTON	26,403		570,470	167,780	738,250
PINE	31,191		330,128	28,902	359,030
PIPESTONE	45,107	18,353	418,871	50,269	469,139
POLK	4,000	13,285	1,700,432	1,435,266	3,135,697
POPE			314,310	58,470	372,781
RAMSEY			42,836,476	7,914,087	50,750,563
RED LAKE			219,899	44,115	264,014
REDWOOD			781,919	149,383	931,302
RENVILLE		37,011	715,706	164,248	879,954
RICE		995	2,277,322	271,712	2,549,034
ROCK		77,866	376,743	50,500	427,243
ROSEAU		10,738	134,248	71,347	205,595
SCOTT	109,431	99,814	2,199,865	1,304,495	3,504,361
SHERBURNE	52,873	295,117	1,154,260	176,128	1,330,388
SIBLEY			565,914	165,268	731,182
ST. LOUIS	1,319,181	4,543,871	13,953,213	521,448	14,474,661
STEARNS	129,374	598,339	4,793,595	1,200,809	5,994,404
STEELE	25,559	116,862	1,370,577	305,503	1,676,081
STEVENS	4,631	135,221	576,121	45,321	621,441
SWIFT	80,587	1,503	498,221		498,221
TODD	13,088	66,475	577,285	100,102	677,386
TRAVERSE		57,053	270,256	35,495	305,751
WABASHA	6,015	40,994	783,300	177,585	960,885
WADENA	14,267	6,848	250,269	69,423	319,692
WASECA	87,609		825,867	153,496	979,363
WASHINGTON	501,350	63,076	6,427,269	1,732,258	8,159,527
WATONWAN	98,665		456,358	58,566	514,924
WILKIN	22,781	23,004	325,536	83,112	408,648
WINONA	7,193		2,793,895	234,476	3,028,371
WRIGHT	175,507	34,995	1,622,434	845,776	2,468,210
YELLOW MEDICINE	2,995	38,526	587,266	46,720	633,986
COOK	1,639		55,498	12,108	67,606
STATEWIDE TOTAL	\$26,298,567	\$17,209,117	\$279,438,711	\$68,538,585	\$347,977,296

TABLE 24 PART A

TOWN TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1979

County	General Revenue	Indebtedness	Road And Bridge	Fireman's Relief	Public Employee Retirement
AITKIN	\$ 51,851	\$	\$ 222,946	\$	\$
ANOKA	49,052		124,951	2,699	
BECKER	47,451		275,481		
BELTRAMI	20,283		154,041		
BENTON	28,755		69,502		
BIGSTONE	22,632		87,776	392	
BLUE EARTH	33,171	14,437	304,297	18,796	
BROWN	67,795		89,801		
CARLTON	30,775	4,879	206,566	351	
CARVER	27,749	1,972	181,424		
CASS	64,626		249,360		
CHIPPEWA	138,165		117,077		
CHISAGO	48,461		221,340	56,056	
CLAY	128,200		157,810		
CLEARWATER	12,592		49,885		
COTTONWOOD	40,202		232,552		
CROW WING	66,399	205	437,354		4,072
DAKOTA	178,941	6,518	28,676	8,806	
DODGE	11,053	26,862	232,188		
DOUGLAS	71,725	130,056	208,726		
FARIBAULT	15,814	425	362,284		
FILLMORE	149,081	8,904	385,416		1,701
FREEBORN	54,621		210,761		
GOODHUE	140,480		646,625	44,888	601
GRANT	80,639		63,591		
HENNEPIN	21,683		36,134		
HOUSTON	65,612		233,039		
HUBBARD	61,321		72,228		
ISANTI	65,707		84,986		
ITASCA	150,889	13,026	459,748	3,813	6,971
JACKSON	145,765		179,788		
KANABEC	13,528	101	27,822		
KANDIYOHI	197,741		159,801		
KITTSON	25,871		175,643		
LAC QUI PARLE	39,840		186,515		
LAKE	39,525		141,538		604
LAKE OF THE WOODS			79,000		
LESUEUR	53,460		90,141		
LINCOLN	56,561		113,754		
LYON	114,919		81,781		
MAHNONEN	13,067		84,531		
MARSHALL	97,176		193,401		

TABLE 24 PART A

TOWN TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1979

County	General Revenue	Indebtedness	Road And Bridge	Fireman's Relief	Public Employee Retirement
MARTIN	\$	\$	\$ 293,474	\$	\$
MCLEOD	174,695	11,194	17,550	21,599	
MEEKER	80,079		428,232		
MILLE LACS	22,716		86,598	24,045	
MORRISON	82,449		245,343		
MOWER	157,528		243,597		
MURRAY	146,643		109,062	21,181	
NICOLLET	9,800		161,856		
NOBLES	231,972		51,870		
NORMAN	29,869		126,208	8,600	
OLMSTED	77,056		407,602	139,799	
OTTER TAIL	174,895	2,601	809,113		
PENNINGTON	42,852		46,310		
PINE	43,795		144,071		
PIPESTONE	39,133		102,822		
POLK	148,947		500,068	27,755	453
POPE	25,228	1,379	163,154	20,022	
RAMSEY	99,963	47,448			
RED LAKE	29,737		48,479	8,176	
REDWOOD		5,593	331,354		
RENVILLE	209,203		110,668	3,184	
RICE	70,088		178,499	44,969	
ROCK	140,405		31,019		
ROSEAU	33,760		138,469		
SCOTT	28,054		72,181		
SHERBURNE	67,093		167,821	157	
SIBLEY	176,135		79,280		
ST. LOUIS	196,897	23,238	544,088	4,014	79,098
STEARNS	224,861	10,006	822,556	9,110	
STEELE	16,452		179,415		
STEVENS	85,062		45,436		
SWIFT	36,923		179,690		
TODD	39,981		226,639	51,529	
TRAVERSE	67,618		48,489		
WABASHA			256,755	20,507	
WADENA	14,825		32,241		
WASECA	31,597		124,406	11,996	
WASHINGTON	134,508	70,268	301,832	22,370	
WATONWAN	93,720		61,660		
WILKIN	45,082		75,055		
WINONA	139,258	10,002	298,259		
WRIGHT	157,656	16,506	762,046		13,050
YELLOW MEDICINE	96,250	12,535	165,751	5,979	
COOK	5,400		3,000		
STATEWIDE TOTAL	\$6,471,361	\$418,152	\$16,942,302	\$580,794	\$106,548

TABLE 24 PART B

## TOWN TAX LEVIES BY MAJOR PURPOSE

PAYABLE 1979

County	Community Services And Protection	Miscellaneous	Total Town Levies Excluding Special Assessments	Town Special Assessments	Total Town Levies Including Special Assessments
AITKIN	\$ 36,721	\$	\$ 311,519	\$	\$ 311,519
ANOKA	32,389	2,402	211,495	9,178	220,673
BECKER	48,483		371,416	2,722	374,138
BELTRAMI	12,087	24,956	211,369		211,369
BENTON	24,669	7,729	130,656	1,463	132,119
BIGSTONE	3,818		114,618		114,618
BLUE EARTH		8,001	378,703		378,703
BROWN	47,172	5,261	210,030	169	210,199
CARLTON	43,194		285,766	30,253	316,019
CARVER	742		211,888	83,135	295,023
CASS	72,960	803	387,751		387,751
CHIPPEWA	11,142	48,694	315,080		315,080
CHISAGO	18,758		344,615		344,615
CLAY	45,979		331,990	9,883	341,873
CLEARWATER		31,092	93,569		93,569
COTTONWOOD			272,754	180	272,934
CROW WING	79,351		587,382	28,127	615,509
DAKOTA			222,941	46,160	269,101
DODGE	21,274		291,378		291,378
DOUGLAS	106,377	28,124	545,011		545,011
FARIBAULT	5,874		384,397		384,397
FILLMORE	47,700		592,805		592,805
FREEDORN	31,028	4,979	301,390	3,534	304,923
GOODHUE	459	16,873	849,928	772	850,700
GRANT	5,258		149,488		149,488
HENNEPIN	14,457		72,275		72,275
HOUSTON	40,447		339,100	1,649	340,749
HUBBARD	16,388	11,828	161,767	1,489	163,255
ISANTI	23,454		174,148		174,148
ITASCA	245,950	5,494	885,893		885,893
JACKSON			325,553	75	325,628
KANABEC	18,917		60,369		60,369
KANDIYOHI	41,836	21,662	421,041	135,213	556,254
KITTSOON		5,406	206,921		206,921
LAC QUI PARLE	998	18,007	245,362		245,362
LAKE	14,545		196,213		196,213
LAKE OF THE WOODS			79,000		79,000
LESUEUR	24,999	667	169,267		169,267
LINCOLN			170,316	241	170,556
LYON			196,700		196,700
MAHONEN	11,748		109,345		109,345
MARSHALL	11,488	1,208	303,275	455	303,730

TABLE 24 PART B

## TOWN TAX LEVIES BY MAJOR PURPOSE

PAYABLE 1979

County	Community Services And Protection	Miscellaneous	Total Town Levies Excluding Special Assessments	Town Special Assessments	Total Town Levies Including Special Assessments
MARTIN	\$	\$	\$ 293,474	\$ 3,282	\$ 296,755
MCLEOD			225,038		225,038
MEEKER	48,291		556,603	6,322	562,925
MILLE LACS		972	134,333		134,333
MORRISON	80,561	13,053	421,408		421,408
MOWER	27,202		428,329		428,329
MURRAY		1,021	277,909		277,909
NICOLLET	15,238	10,226	197,120		197,120
NOBLES			283,842	60	283,902
NORMAN			164,678		164,678
OLMSTED			624,459	14,281	638,740
OTTER TAIL	69,752	2,676	1,059,040	14,309	1,073,348
PENNINGTON	4,573		93,736		93,736
PINE	29,421		217,288		217,288
PIPESTONE	7,162		149,117		149,117
POLK	1,496		678,721	904	679,625
POPE		1,208	210,991		210,991
RAMSEY			147,410	351,468	498,879
RED LAKE			86,393		86,393
REDWOOD			336,947		336,947
RENVILLE		3,025	326,080		326,080
RICE		34,994	328,551	156	328,707
ROCK		17,904	189,328	2,986	192,314
ROSEAU	7,107		179,337		179,337
SCOTT	24,203		124,439	2,000	126,439
SHERBURNE	41,908	8,581	285,560	5,424	290,984
SIBLEY	24,636		280,052		280,052
ST. LOUIS	410,337	144,869	1,402,545	83,157	1,485,702
STEARNS	178,093	4,512	1,249,141	8,665	1,257,806
STEELE		11,028	206,895		206,895
STEVENS	3,503	498	134,499	10,372	144,870
SWIFT	7,818		224,432		224,432
TODD	1,002	19,411	338,563	217	338,780
TRAVERSE			116,107		116,107
WABASHA			277,261	61	277,323
WADENA	6,702		53,769	1,119	54,888
WASECA	10,759		178,759		178,759
WASHINGTON	2,749		531,729	190,280	722,009
WATONWAN	920	5,016	161,316	360	161,675
WILKIN	4,380		124,517		124,517
WINONA	77,143	2,198	526,861	21,939	548,801
WRIGHT	56,416	2,001	1,007,677	82,556	1,090,233
YELLOW MEDICINE			280,516		280,516
COOK	1,600		10,000		10,000
STATEWIDE TOTAL	\$2,303,637	\$526,378	\$27,349,251	\$1,154,616	\$28,503,868

TABLE 25

SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1979

County	Maintenance	Transportation	Community Service	Capital Expenditure	Indebtedness	Area Debt	Vocational Service	Technical Maintenance	Total School District Levy Excluding AVTS	AVTS - No. 287, 916, And 917 Debt	Maintenance	Total School District Levy Including AVTS
AITKIN	\$ 1,875,497	\$ 59,073	\$ 4,026	\$ 145,031	\$ 619,694				\$ 2,703,323			\$ 2,703,323
ANDOKA	18,477,875	1,020,737	312,939	4,127,696	8,088,967	40,249	281,222		32,149,687	21,747	201,689	32,573,125
BECKER	3,145,053	167,200	28,843	574,458	917,856	28,156			4,861,568			4,861,568
BELTRAMI	2,035,057	351,156	30,971	471,134	292,717	28,771			3,209,808			3,209,808
BENTON	2,279,033	120,072	38,576	435,229	685,705	6,213	17,486		3,582,317			3,582,317
BIGSTONE	1,053,192	88,779	26,663	131,645	112,378				1,412,659			1,412,659
BLUE EARTH	8,381,675	350,220	199,354	838,627	1,248,035	59,525	141,385		11,218,824			11,218,824
BROWN	4,741,431	143,980	49,719	397,147	372,398				5,704,677			5,704,677
CARLTON	3,234,703	123,442	64,222	649,845	870,242				4,942,455			4,942,455
CARVER	5,112,380	179,012	51,976	591,487	1,473,114				7,407,970	5,261	21,067	7,434,300
CASS	2,796,705	135,776	4,256	404,731	450,307	780	1,538		3,794,097			3,794,097
CHIPPEWA	2,668,161	108,733	30,515	312,011	329,659	2,914	8,345		3,460,340			3,460,340
CHISAGO	2,433,262	190,512	41,429	564,933	1,017,628				4,247,766			4,247,766
CLAY	7,470,262	206,712	89,159	560,928	982,445	7,610	70,407		9,387,526			9,387,526
CLEARWATER	1,124,402	65,227	15,170	69,097	197,847				1,471,745			1,471,745
COTTONWOOD	3,720,561	135,351	17,916	260,694	459,264				4,593,788			4,593,788
CROW WING	5,058,267	204,112	51,023	652,314	1,114,638				7,080,356			7,080,356
DAKOTA	25,255,852	1,631,208	321,930	4,072,894	10,416,709				41,698,595	335,068	1,433,316	43,466,980
DODGE	2,699,162	145,181	39,802	306,117	471,315				3,661,578			3,661,578
DOUGLAS	3,123,694	134,187	40,864	483,159	693,006	21,449	103,313		4,599,674			4,599,674
FARIBAULT	4,732,627	186,864	41,787	373,819	289,346				5,624,445			5,624,445
FILLMORE	3,634,855	263,164	26,498	385,673	532,584				4,842,776			4,842,776
FREEBORN	6,081,650	231,853	60,815	760,533	1,062,837		138,133		8,335,823			8,335,823
GODDUE	8,371,930	352,216	64,665	742,707	1,333,008	117,310	197,329		11,179,167	681	2,903	11,182,753
GRANT	1,415,177	62,627	12,802	100,922	107,541				1,699,070			1,699,070
HENNEPIN	159,669,362	6,152,105	1,891,455	12,418,180	31,343,683	9,385	65,573		211,549,745	902,451	5,151,057	217,603,254
HOUSTON	2,122,864	81,147	11,884	181,053	248,057				2,645,007			2,645,007
HUBBARD	1,715,506	161,311	6,125	279,396	305,408	2,954			2,470,703			2,470,703
ISANTI	1,924,989	107,511	35,225	488,674	1,304,030				3,860,432			3,860,432
ITASCA	6,132,268	82,168	24,659	291,029	781,165				7,311,291			7,311,291
JACKSON	3,964,762	137,012	32,186	285,692	343,421	12,128	41,861		4,817,066			4,817,066
KANABEC	955,938	75,010	17,881	223,210	438,436	3	4		1,710,485			1,710,485



TABLE 25

## SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE

PAYABLE 1979

County	Maintenance	Transportation	Community Service	Capital Expenditure	Indebtedness	Area Vocational Debt Service	Technical Maintenance	Total School District Levy Excluding AVTS	AVTS - No. 287, 916, And 917 Debt	Maintenance	Total School District Levy Including AVTS
KANDIYOHI	\$ 4,429,079	\$ 186,662	\$ 62,620	\$ 648,896	\$ 893,623	\$ 41,924	\$ 86,472	\$ 6,349,287	\$	\$	\$ 6,349,287
KITSON	2,134,403	95,142	7,989	134,769	106,238			2,478,542			2,478,542
KOOCHICHING	1,626,279	97,451	16,179	168,079	408,749			2,536,739			2,536,739
LAC QUI PARLE	2,312,936	91,907	39,422	215,168	521,978		3,448	3,184,862			3,184,862
LAKE	820,702			275,233				1,095,936			1,095,936
LAKE ANDROS	393,965	53,754	9,330	86,410	19,070			562,531			562,531
LESUEUR	3,206,176	163,025	22,875	429,872	793,560	426	1,012	4,616,947			4,616,947
LINCOLN	1,337,658	74,332	6,424	166,251	161,620		3,526	1,749,814			1,749,814
LYON	3,639,240	139,583	43,493	391,997	589,867			4,804,181			4,804,181
MAHONEN	571,164	20,791	1,226	119,615	60,820			773,618			773,618
MARSHALL	2,696,892	150,040	5,011	240,590	632,504	4,164		3,729,202			3,729,202
MARTIN	6,725,679	250,704	56,127	219,360	634,420	19	66	7,886,378			7,886,378
MCLEOD	4,247,310	170,942	57,607	498,351	514,312	77,235	73,784	5,639,543			5,639,543
NEEKER	2,758,482	137,115	43,074	348,326	618,817	3,021	2,886	3,911,724			3,911,724
MILLE LACS	1,746,491	103,723	31,659	399,906	652,266			2,934,047			2,934,047
MORRISON	2,552,929	100,528	25,098	503,827	1,239,625		15	4,422,023			4,422,023
MOHR	6,314,781	234,283	96,868	726,590	461,380	11,892	101,108	7,946,905			7,946,905
MURRAY	2,720,592	102,542	24,614	263,069	359,645	311	584	3,471,360			3,471,360
NICOLLET	3,912,842	141,740	84,047	423,846	586,851	14,844	35,259	5,199,433			5,199,433
NOBLES	4,303,366	159,096	54,508	424,151	237,076			5,178,198			5,178,198
NORMAN	2,168,038	87,522	2,208	183,281	339,870			2,780,921			2,780,921
OLMSTED	16,356,250	531,622	156,511	1,706,348	2,345,844	109,821		21,206,398			21,206,398
OTTER TAIL	6,143,785	252,191	53,495	923,027	1,058,909	206		8,431,615			8,431,615
PENNINGTON	1,834,512	154,423	28,029	275,113	185,264	67,156		2,544,499			2,544,499
PINE	1,689,053	110,446	26,659	385,137	523,504	19,686	24,650	2,779,137			2,779,137
PIPESTONE	1,827,655	62,855	23,082	96,763	151,906	20,374	38,280	2,220,918			2,220,918
POLK	6,365,221	264,914	59,709	676,903	994,676	78,998	78,998	8,519,421			8,519,421
POPE	1,718,724	64,645	37,894	250,994	152,544	30	145	2,224,979			2,224,979
RAMSEY	61,668,535	2,380,016	991,870	7,132,794	16,517,050	141,306	13,226	88,844,801	146,896	1,362,331	90,354,029
RED LAKE	588,039	54,381	9,947	107,827	118,886			879,082			879,082
REDWOOD	4,425,097	192,987	25,918	405,069	350,222			5,399,295			5,399,295
RENVILLE	5,054,124	202,112	54,478	382,327	562,687	2,420	3,199	6,261,550			6,261,550

TABLE 25

SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1979

County	Maintenance	Transportation	Community Service	Capital Expenditure	Indebtedness	Area Debt	Vocational Service	Technical Maintenance	Total School District Levy Excluding AVTS	AVTS - No. 287, 916, And 917 Debt	Maintenance	Total School District Levy Including AVTS
RICE	\$ 5,670,065	\$ 201,054	\$ 72,415	\$ 729,856	\$ 877,086	\$ 17,928	\$ 98,622		\$ 7,667,029	\$		\$ 7,667,029
ROCK	2,472,635	89,606	18,862	219,443	185,541				2,987,089			2,987,089
ROSEAU	1,378,837	88,142	15,910	257,366	214,100				1,954,356			1,954,356
SCOTT	5,299,290	318,948	61,623	870,295	2,416,775	36,368			9,003,302	11,274	48,938	9,063,515
SHERBURNE	3,875,409	221,213	55,452	619,012	1,862,498	7,527	21,184		6,662,297			6,662,297
SIBLEY	3,140,969	170,627	46,303	280,624	285,983				3,924,508			3,924,508
ST. LOUIS	20,484,404	744,857	139,048	3,092,186	1,047,731	62,987	51,237		25,622,452			25,622,452
STEARNS	10,172,136	613,413	142,544	1,567,122	3,480,451	62,430	175,691		16,213,789			16,213,789
STEELE	4,865,084	172,674	24,489	511,354	374,007				5,947,611			5,947,611
STEVENS	1,944,864	66,834	36,700	120,826	171,084				2,340,310			2,340,310
SHIFT	1,960,308	94,897	28,057	250,299	281,582				2,615,145			2,615,145
TODD	1,992,240	134,921	37,630	517,395	366,248	14,209	21,378		3,084,024			3,084,024
TRAVERSE	1,389,744	43,941	4,038	65,627	227,418				1,730,770			1,730,770
HABASHA	2,546,216	97,493	101,878	324,028	734,000	306	98		3,804,022			3,804,022
HADENA	1,011,153	87,288	2,852	298,523	185,849	3,280	6,466		1,595,414			1,595,414
HASECA	3,092,858	120,750	45,959	360,866	498,433				4,118,868			4,118,868
WASHINGTON	15,184,543	734,373	190,012	2,189,792	3,829,287				22,128,008	75,754	686,166	22,889,929
WATONWAN	2,766,980	108,131	28,554	223,694	396,087				3,523,448			3,523,448
WILKIN	2,249,875	73,406	16,132	81,077	186,705				2,607,198			2,607,198
WINONA	5,127,869	196,982	12,757	393,853	906,677	20,390	13,252		6,671,783			6,671,783
WRIGHT	6,584,877	314,714	80,910	1,128,768	2,743,629	521	1,467		10,854,887	1,158	411	10,856,457
YELLOW MEDICINE	2,914,623	107,597	29,952	255,568	324,812	7,919	49,915		3,690,387			3,690,387
COOK	701,900								701,900			701,900
STATE TOTAL	\$ 582,525,069	\$ 25,087,033	\$ 7,056,437	\$ 66,347,575	\$ 123,294,049	\$ 1,165,164	\$ 1,972,782		\$ 807,448,083	\$ 1,500,295	\$ 8,907,884	\$ 817,856,263

TABLE 26

SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1979

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		
<b>AITKIN COUNTY</b>					<b>CARVER COUNTY</b>					
	Arrowhead Regional Development Commission	\$ 7,611	\$ -0-	\$ 7,611		Buffalo Creek Watershed District	\$ 195	\$ -0-	\$ 195	
	Total	\$ 7,611	\$ -0-	\$ 7,611		Lower Minnesota River Watershed District	2,871	-0-	2,871	
<b>ANOKA COUNTY</b>						Minnehaha Creek Watershed District	7,811	-0-	7,811	
	Coon Creek Watershed District	\$ 69,861	\$ -0-	\$ 69,861		Riley-Purgatory Watershed District	6,621	-0-	6,621	
	Rice Creek Watershed District	70,840	-0-	70,840		Metro Council	54,685	11,185	65,870	
	Anoka Housing & Redevelopment Authority	17,622	-0-	17,622		Metro Transit Commission	116,114	21,304	137,418	
	Columbia Hgts. Housing & Redevelopment Authority	23,254	-0-	23,254		Chaska Tax Increment Financing	-0-	2,895	2,895	
	Forest Lake Hospital District	-0-	13,023	13,023		Waconia Tax Increment Financing	-0-	18,606	18,606	
	North Suburban Hospital District	25,250	-0-	25,250		Chanhassen Tax Increment Financing	-0-	25,955	25,955	
	Metro Council	206,590	42,214	248,804		Total	\$ 188,297	\$ 79,945	\$ 268,242	
	Metro Mosquito Control	177,804	-0-	177,804		<b>CASS COUNTY</b>				
	Metro Transit Commission	853,800	174,967	1,028,767		Region Five Regional Development Commission	\$ 11,099	\$ -0-	\$ 11,099	
	Spring Lake Park Tax Increment Financing	-0-	4,295	4,295		Total	\$ 11,099	\$ -0-	\$ 11,099	
	Total	\$ 1,445,021	\$ 234,499	\$ 1,679,520		<b>CHIPPEWA COUNTY</b>				
<b>BECKER COUNTY</b>						Upper Minnesota Valley Regional Development Comm.	\$ 9,611	\$ -0-	\$ 9,611	
	Buffalo-Red River Watershed District	\$ 3,257	\$ -0-	\$ 3,257		Total	\$ 9,611	\$ -0-	\$ 9,611	
	Cormorant Lakes Watershed District	3,608	-0-	3,608	<b>CHISAGO COUNTY</b>					
	Pelican River Watershed District	17,468	-0-	17,468		Chisago Lake Hospital District	\$ -0-	\$ 40,896	\$ 40,896	
	Wild Rice Watershed District	18,332	-0-	18,332		Total	\$ -0-	\$ 40,896	\$ 40,896	
	Total	\$ 42,665	\$ -0-	\$ 42,665	<b>CLAY COUNTY</b>					
<b>BELTRAMI COUNTY</b>						Buffalo-Red Lake Watershed District	\$ 40,013	\$ -0-	\$ 40,013	
	Red Lake Watershed District	\$ 3,175	\$ -0-	\$ 3,175		Wild Rice Watershed District	36,208	-0-	36,208	
	Roseau River Watershed District	25	-0-	25		Moorhead Tax Increment Financing	-0-	260,226	260,226	
	Headwaters Regional Development Commission	7,459	-0-	7,459		Total	\$ 76,221	\$ 260,226	\$ 336,447	
	Total	\$ 10,659	\$ -0-	\$ 10,659	<b>CLEARWATER COUNTY</b>					
<b>BENTON COUNTY</b>						Red Lake Watershed District	\$ 53,100	\$ -0-	\$ 53,100	
	St. Cloud Housing & Redevelopment Authority	\$ 4,685	\$ -0-	\$ 4,685		Wild Rice Watershed District	6,457	-0-	6,457	
	St. Cloud Metro Transit Commission	38,660	-0-	38,660		Headwaters Regional Development Commission	4,251	-0-	4,251	
	Sauk Rapids Tax Increment Financing	-0-	68,115	68,115		Total	\$ 63,808	\$ -0-	\$ 63,808	
	East St. Cloud Tax Increment Financing	-0-	21,092	21,092	<b>COTTONWOOD COUNTY</b>					
	Total	\$ 43,345	\$ 89,207	\$ 132,552		Middle Des Moines Watershed District	\$ 447	\$ -0-	\$ 447	
<b>BIG STONE COUNTY</b>						Southwest Regional Development Commission	11,982	-0-	11,982	
	Upper Minnesota River Watershed District	\$ 8,520	\$ -0-	\$ 8,520		Mountain Lake Tax Increment Financing	-0-	5,616	5,616	
	Upper Minnesota Valley Regional Develop. Comm.	4,309	-0-	4,309		Windom Tax Increment Financing	-0-	5,469	5,469	
	Total	\$ 12,829	\$ -0-	\$ 12,829		Total	\$ 12,429	\$ 11,085	\$ 23,514	
<b>BLUE EARTH COUNTY</b>					<b>CROW WING COUNTY</b>					
	Region Nine Regional Development Commission	\$ 31,955	\$ -0-	\$ 31,955		Brainerd Housing & Redevelopment Authority	\$ 8,884	\$ -0-	\$ 8,884	
	Mankato Tax Increment Financing	-0-	460,020	460,020		Region Five Regional Development Commission	15,869	-0-	15,869	
	Total	\$ 31,955	\$ 460,020	\$ 491,975		Total	\$ 24,753	\$ -0-	\$ 24,753	
<b>BROWN COUNTY</b>					<b>DAKOTA COUNTY</b>					
	New Ulm Housing & Redevelopment Authority	\$ 9,894	\$ -0-	\$ 9,894		Lower Minnesota River Watershed District	\$ 15,682	\$ -0-	\$ 15,682	
	Region Nine Regional Development Commission	18,799	-0-	18,799		South St. Paul Housing & Redevelop. Authority	22,270	-0-	22,270	
	Total	\$ 28,693	\$ -0-	\$ 28,693		Metro Council	283,648	57,477	341,125	
<b>CARLTON COUNTY</b>						Metro Mosquito Control	176,162	-0-	176,162	
	Moose Lake Hospital District	\$ 70,036	\$ -0-	\$ 70,036		Metro Transit Commission	1,151,280	236,117	1,387,397	
	Arrowhead Regional Development Commission	14,216	-0-	14,216		Farmington Tax Increment Financing	-0-	43,887	43,887	
	Moose Lake-Windemere Sanitary Sewer District	8,465	-0-	8,465		South St. Paul Tax Increment Financing	-0-	509,439	509,439	
	Total	\$ 92,717	\$ -0-	\$ 92,717		Hastings Tax Increment Financing	-0-	55,277	55,277	
						Total	\$ 1,649,042	\$ 902,197	\$ 2,551,239	

TABLE 26

SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1979

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	
DODGE COUNTY					HOUSTON COUNTY				
	Southeastern Regional Development Commission	\$ 4,843	\$ -0-	\$ 4,843		Southeastern Regional Development Commission	\$ 3,803	\$ -0-	\$ 3,803
	Total	\$ 4,843	\$ -0-	\$ 4,843		Total	\$ 3,803	\$ -0-	\$ 3,803
DOUGLAS COUNTY					HUBBARD COUNTY				
	Alexandria Area Sanitary District	\$ 25,115	\$ -0-	\$ 25,115		Headwaters Regional Development Commission	\$ 6,437	\$ -0-	\$ 6,437
	Total	\$ 25,115	\$ -0-	\$ 25,115		Total	\$ 6,437	\$ -0-	\$ 6,437
FARIBAULT COUNTY					ITASCA COUNTY				
	United Hospital District	\$ 15,705	\$ 115,501	\$ 131,206		North Itasca Hospital District	\$ 34,973	\$ 9,519	\$ 44,492
	Region Nine Regional Development Commission	16,324	-0-	16,324		Arrowhead Regional Development Commission	26,513	-0-	26,513
	Blue Earth Tax Increment Financing	-0-	526	526		Total	\$ 61,486	\$ 9,519	\$ 71,005
	Total	\$ 32,029	\$ 116,027	\$ 148,056	JACKSON COUNTY				
FILLMORE COUNTY						Middle Des Moines Watershed District	\$ 12,047	\$ -0-	\$ 12,047
	Southeastern Regional Development Commission	\$ 6,261	\$ -0-	\$ 6,261		Southwest Regional Development Commission	13,103	-0-	13,103
	Total	\$ 6,261	\$ -0-	\$ 6,261		Total	\$ 25,150	\$ -0-	\$ 25,150
FREEBORN COUNTY					KANDIYOHI COUNTY				
	Southeastern Regional Development Commission	\$ 15,315	\$ -0-	\$ 15,315		Buffalo Creek Watershed District	\$ 385	\$ -0-	\$ 385
	Albert Lea Tax Increment Financing	-0-	1,157	1,157		Willmar Housing & Redevelopment Authority	14,516	-0-	14,516
	Total	\$ 15,315	\$ 1,157	\$ 16,472		Region Six East Regional Develop. Commission	13,186	-0-	13,186
GOODHUE COUNTY						New London Tax Increment Financing	-0-	1,604	1,604
	Bear Valley Watershed District	\$ 212	\$ -0-	\$ 212		Total	\$ 28,087	\$ 1,604	\$ 29,691
	Belle Creek Watershed District	8,125	-0-	8,125	KITTSON COUNTY				
	Red Wing Housing & Redevelopment Authority	54,056	-0-	54,056		Joe River Watershed District	\$ 16,116	\$ -0-	\$ 16,116
	Southeastern Regional Development Commission	25,057	-0-	25,057		Roseau Watershed District	521	-0-	521
	Red Wing Tax Increment Financing	-0-	37,808	37,808		Two Rivers Watershed District	33,436	-0-	33,436
	Total	\$ 87,450	\$ 37,808	\$ 125,258		Northwest Regional Development Commission	6,585	-0-	6,585
GRANT COUNTY						Total	\$ 56,658	\$ -0-	\$ 56,658
	Community Hospital District	\$ -0-	\$ 27,124	\$ 27,124	KOOCHICHIING COUNTY				
	Total	\$ -0-	\$ 27,124	\$ 27,124		Arrowhead Regional Development Commission	\$ 6,363	\$ -0-	\$ 6,363
HENNEPIN COUNTY						Total	\$ 6,363	\$ -0-	\$ 6,363
	Rice Creek Watershed District	\$ 4,712	\$ -0-	\$ 4,712	LAC QUI PARLE COUNTY				
	Nine Mile Creek Watershed District	299,958	-0-	299,958		Lac Qui Parle-Yellow Bank Watershed District	\$ 20,735	\$ -0-	\$ 20,735
	Lower Minnesota River Watershed District	33,591	-0-	33,591		Canby Community Hospital District	-0-	2,094	2,094
	Minnehaha Creek Watershed District	588,894	-0-	588,894		Upper Minnesota Valley Regional Develop. Comm.	9,165	-0-	9,165
	Riley-Purgatory Watershed District	67,030	-0-	67,030		Dawson Tax Increment Financing	-0-	14,448	14,448
	Bloomington Housing & Redevelopment Authority	151,281	-0-	151,281		Total	\$ 29,900	\$ 16,542	\$ 46,442
	Brooklyn Center Housing & Redevelop. Authority	41,686	-0-	41,686	LAKE COUNTY				
	Brooklyn Park Housing & Redevelop. Authority	46,468	-0-	46,468		Arrowhead Regional Development Commission	\$ 4,704	\$ -0-	\$ 4,704
	Crystal Housing & Redevelopment Authority	30,315	-0-	30,315		Total	\$ 4,704	\$ -0-	\$ 4,704
	Plymouth Housing & Redevelopment Authority	10,302	-0-	10,302	LAKE OF THE WOODS COUNTY				
	Richfield Housing & Redevelopment Authority	58,162	-0-	58,162		Headwaters Regional Development Commission	\$ 1,259	\$ -0-	\$ 1,259
	Robbinsdale Housing & Redevelopment Authority	20,406	-0-	20,406		Total	\$ 1,259	\$ -0-	\$ 1,259
	Metro Council	1,502,016	305,726	1,807,742	LE SUEUR COUNTY				
	Metro Mosquito Control	863,993	-0-	863,993		Region Nine Regional Development Commission	\$ 12,570	\$ -0-	\$ 12,570
	Metro Transit Commission	7,568,319	1,583,122	9,151,441		LeCenter Tax Increment Financing	-0-	8,689	8,689
	County Park District	3,531,299	606,073	4,137,372		LeSueur Tax Increment Financing	-0-	19,001	19,001
	Edina Tax Increment Financing	-0-	188,902	188,902		Total	\$ 12,570	\$ 27,690	\$ 40,260
	Hopkins Tax Increment Financing	-0-	304,175	304,175					
	Richfield Tax Increment Financing	-0-	91,267	91,267					
	Robbinsdale Tax Increment Financing	-0-	150,367	150,367					
	St. Louis Park Tax Increment Financing	-0-	322,936	322,936					
	Wayzata Tax Increment Financing	-0-	4,631	4,631					
	Bloomington Tax Increment Financing	-0-	6,974	6,974					
	Minnetonka Tax Increment Financing	-0-	7,278	7,278					
	Minneapolis Tax Increment Financing	-0-	3,259,721	3,259,721					
	Total	\$14,818,432	\$ 6,831,172	\$21,649,604					



TABLE 26

SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1979

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	
<b>RAMSEY COUNTY</b>					<b>ST. LOUIS COUNTY</b>				
	Ramsey-Washington Metro Watershed District	\$ 54,390	\$ -0-	\$ 54,390		Duluth Housing & Redevelopment Authority	\$ 48,156	\$ -0-	\$ 48,156
	Rice Creek Watershed District	199,208	-0-	199,208		Hibbing Housing & Redevelopment Authority	8,901	-0-	8,901
	Valley Branch Watershed District	7,344	-0-	7,344		Mountain Iron Housing & Redevelopment Authority	9,885	-0-	9,885
	New Brighton Housing & Redevelopment Authority	27,526	-0-	27,526		Virginia Housing & Redevelopment Authority	10,048	-0-	10,048
	St. Paul Housing & Redevelopment Authority	378,936	-0-	378,936		Arrowhead Regional Development Commission	84,400	-0-	84,400
	North Suburban Hospital District	3,184	-0-	3,184		Joint Recreation and Park District	256,419	-0-	256,419
	Metro Council	630,584	128,692	759,276		Eveleth Tax Increment Financing	-0-	4,002	4,002
	Metro Mosquito Control	423,070	-0-	423,070		Virginia Tax Increment Financing	-0-	69,710	69,710
	Metro Transit Commission	3,230,147	675,629	3,905,776		Duluth Tax Increment Financing	-0-	792,385	792,385
	St. Paul Port Authority	128,962	1,369,115	1,498,077		Total	\$ 417,809	\$ 866,097	\$ 1,283,906
	North St. Paul Tax Increment Financing	-0-	5,721	5,721					
	St. Paul Tax Increment Financing	-0-	99,506	99,506					
	Total	\$ 5,083,351	\$ 2,278,663	\$ 7,362,014					
<b>RED LAKE COUNTY</b>					<b>SCOTT COUNTY</b>				
	Red Lake Watershed District	\$ 37,960	\$ -0-	\$ 37,960		Prior Lake-Spring Lake Watershed District	\$ 24,948	\$ -0-	\$ 24,948
	Northwest Regional Development Commission	2,231	-0-	2,231		Lower Minnesota River Watershed District	20,924	-0-	20,924
	Red Lake Falls Tax Increment Financing	-0-	28,637	28,637		Scott County Housing & Redevelopment Authority	37,152	-0-	37,152
	Total	\$ 40,191	\$ 28,637	\$ 68,828		Region Nine Regional Development Commission	822	-0-	822
						Metro Council	63,090	12,944	76,034
						Metro Mosquito Control	40,710	-0-	40,710
						Metro Transit Commission	186,718	36,670	223,388
						Total	\$ 374,364	\$ 49,614	\$ 423,978
<b>REDWOOD COUNTY</b>					<b>SHERBURNE COUNTY</b>				
	Southwest Regional Development Commission	\$ 15,167	\$ -0-	\$ 15,167		St. Cloud Housing & Redevelopment Authority	\$ 2,303	\$ -0-	\$ 2,303
	Milroy Tax Increment Financing	-0-	39	39		Monticello-Big Lake Hospital District	19,589	10,624	30,213
	Walnut Grove Tax Increment Financing	-0-	8	8		St. Cloud Metro Transit Commission	11,119	-0-	11,119
	Total	\$ 15,167	\$ 47	\$ 15,214		Total	\$ 33,011	\$ 10,624	\$ 43,635
<b>RENVILLE COUNTY</b>					<b>SIBLEY COUNTY</b>				
	Buffalo Creek Watershed District	\$ 11,378	\$ -0-	\$ 11,378		Buffalo Creek Watershed District	\$ 574	\$ -0-	\$ 574
	High Island Watershed District	1,241	-0-	1,241		High Island Watershed District	7,643	-0-	7,643
	Region Six East Regional Development Commission	13,716	-0-	13,716		Region Nine Regional Development Commission	11,812	-0-	11,812
	Total	\$ 26,335	\$ -0-	\$ 26,335		Total	\$ 20,029	\$ -0-	\$ 20,029
<b>RICE COUNTY</b>					<b>STEARNS COUNTY</b>				
	Rice County Hospital District	\$ 21,279	\$ 123,577	\$ 144,856		Clearwater River Watershed District	\$ 6,401	\$ -0-	\$ 6,401
	Southeastern Regional Development Commission	11,195	-0-	11,195		St. Cloud Housing & Redevelopment Authority	29,355	-0-	29,355
	Northfield Tax Increment Financing	-0-	44,257	44,257		Glacial Ridge Hospital District	5,025	1,749	6,774
	Total	\$ 32,474	\$ 167,834	\$ 200,308		St. Cloud Metro Transit Commission	153,169	-0-	153,169
						St. Cloud Tax Increment Financing	-0-	69,107	69,107
						Total	\$ 193,950	\$ 70,856	\$ 264,806
<b>ROCK COUNTY</b>					<b>STEELE COUNTY</b>				
	Southwest Regional Development Commission	\$ 8,343	\$ -0-	\$ 8,343		Southeastern Regional Development Commission	\$ 9,391	\$ -0-	\$ 9,391
	Luverne Tax Increment Financing	-0-	22,142	22,142		Total	\$ 9,391	\$ -0-	\$ 9,391
	Total	\$ 8,343	\$ 22,142	\$ 30,485					
<b>ROSEAU COUNTY</b>					<b>STEVENS COUNTY</b>				
	Red Lake Watershed District	\$ 67	\$ -0-	\$ 67		Upper Minnesota River Watershed District	\$ 59	\$ -0-	\$ 59
	Roseau River Watershed District	50,399	-0-	50,399		Morris Tax Increment Financing	-0-	3,590	3,590
	Two River Watershed District	16,920	-0-	16,920		Total	\$ 59	\$ 3,590	\$ 3,649
	Roseau Area Hospital District	-0-	32,744	32,744					
	Northwest Regional Development Commission	4,017	-0-	4,017					
	Total	\$ 71,403	\$ 32,744	\$ 104,147					
<b>SWIFT COUNTY</b>					<b>STEELE COUNTY</b>				
	Upper Minnesota River Watershed District	\$ 631	\$ -0-	\$ 631		Southeastern Regional Development Commission	\$ 9,391	\$ -0-	\$ 9,391
	Appleton Housing & Redevelopment Authority	16,506	-0-	16,506		Total	\$ 9,391	\$ -0-	\$ 9,391
	Region Six West Regional Development Commission	7,817	-0-	7,817					
	Appleton Tax Increment Financing	-0-	46,010	46,010					
	Benson Tax Increment Financing	-0-	56,351	56,351					
	Total	\$ 24,954	\$ 102,361	\$ 127,315					

TABLE 26

SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE  
PAYABLE 1979

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	
<b>TODD COUNTY</b>					<b>YELLOW MEDICINE COUNTY</b>				
	Region Five Regional Development Commission	\$ 6,323	\$ -0-	\$ 6,323	Lac Qui Parle-Yellow Bank Watershed District	\$ 5,764	\$ -0-	\$ 5,764	
Total		\$ 6,323	\$ -0-	\$ 6,323	Yellow Medicine River Watershed District	16,470	-0-	16,470	
<b>TRAVERSE COUNTY</b>					Canby Community Hospital District	-0-	22,904	22,904	
	Upper Minnesota River Watershed District	\$ 1,005	\$ -0-	\$ 1,005	Region Six West Regional Development Commission	10,530	-0-	10,530	
Total		\$ 1,005	\$ -0-	\$ 1,005	Clarkfield Tax Increment Financing	-0-	11,948	11,948	
<b>WABASHA COUNTY</b>					Granite Falls Tax Increment Financing	-0-	34,832	34,832	
	Bear Valley Watershed District	\$ 409	\$ -0-	\$ 409	Total	\$ 32,764	\$ 69,684	\$ 102,448	
	Southeastern Regional Development Commission	5,980	-0-	5,980	<b>COOK</b>				
Total		\$ 6,389	\$ -0-	\$ 6,389	Arrowhead Regional Development Commission	\$ 3,306	\$ -0-	\$ 3,306	
<b>WADENA COUNTY</b>					Total	\$ 3,306	\$ -0-	\$ 3,306	
	Region Five Regional Development Commission	\$ 4,357	\$ -0-	\$ 4,357	<b>STATEWIDE TOTAL</b>				
Total		\$ 4,357	\$ -0-	\$ 4,357		\$27,623,065	\$13,466,583	\$41,089,648	
<b>WASECA COUNTY</b>									
	Region Nine Regional Development Commission	\$ 12,708	\$ -0-	\$ 12,708					
	Waseca Tax Increment Financing	-0-	16,875	16,875					
Total		\$ 12,708	\$ 16,875	\$ 29,583					
<b>WASHINGTON COUNTY</b>									
	Ramsey-Washington Metro Watershed District	\$ 7,104	\$ -0-	\$ 7,104					
	Rice Creek Watershed District	26,787	-0-	26,787					
	Valley Branch Watershed District	93,909	-0-	93,909					
	Forest Lake District Memorial Hospital	-0-	22,587	22,587					
	Metro Council	152,304	31,262	183,566					
	Metro Mosquito Control	102,206	-0-	102,206					
	Metro Transit Commission	549,929	111,440	661,369					
Total		\$ 932,239	\$ 165,289	\$ 1,097,528					
<b>WATONWAN COUNTY</b>									
	Region Nine Regional Development Commission	\$ 10,142	\$ -0-	\$ 10,142					
	Madelia Tax Increment Financing	-0-	4,740	4,740					
Total		\$ 10,142	\$ 4,740	\$ 14,882					
<b>WILKIN COUNTY</b>									
	Buffalo-Red Lake Watershed District	\$ 3,629	\$ -0-	\$ 3,629					
	Breckenridge Tax Increment Financing	-0-	17,682	17,682					
Total		\$ 3,629	\$ 17,682	\$ 21,311					
<b>WINONA COUNTY</b>									
	Southeastern Regional Development Commission	\$ 10,934	\$ -0-	\$ 10,934					
	Winona City Port Authority	83,105	-0-	83,105					
	Winona Tax Increment Financing	-0-	15,512	15,512					
Total		\$ 94,039	\$ 15,512	\$ 109,551					
<b>WRIGHT COUNTY</b>									
	Clearwater River Watershed District	\$ 13,958	\$ -0-	\$ 13,958					
	Monticello-Big Lake Hospital District	36,193	73,590	109,783					
Total		\$ 50,151	\$ 73,590	\$ 123,741					

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Part B: By Use Classification

TABLE 27

ESTIMATED DISTRIBUTION OF THE GROSS TAX  
PAYABLE IN 1979 BY USE CLASS BY COUNTY

TYPE OF PROPERTY	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
<u>Agricultural</u>							
Farm	\$ 866,697	\$ 1,395,195	\$ 2,200,611	\$ 946,078	\$ 1,379,638	\$ 1,691,922	\$ 7,081,977
Timber	137	3,896	336	2,713	-0-	-0-	-0-
Seas/Rec. Residential	1,673,274	203,365	1,166,492	427,962	42,375	38,591	27,304
Total	\$ 2,540,108	\$ 1,602,456	\$ 3,367,439	\$ 1,376,753	\$ 1,422,013	\$ 1,730,513	\$ 7,109,281
<u>Non-Agricultural</u>							
Residential	\$ 1,364,524	\$ 40,898,942	\$ 2,894,566	\$ 2,630,050	\$ 2,734,431	\$ 767,500	\$ 7,239,063
Apartments	27,991	3,339,350	185,372	125,433	328,924	16,457	1,157,703
Vacant Land	13,314	1,430,197	37,181	40,206	92,185	-0-	122,567
Seas/Rec. Commercial	49,431	-0-	84,161	91,346	-0-	772	-0-
Comm'l. Land & Bldgs.	365,298	7,739,433	988,955	1,145,914	1,116,620	261,782	3,675,148
Indstr'l. Land & Bldgs.	46,434	5,405,899	161,154	42,101	191,630	46,232	1,193,445
Public Utility	30,935	373,299	50,299	144,936	321,587	201,619	805,487
Mineral	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 1,897,927	\$ 59,187,120	\$ 4,401,688	\$ 4,219,986	\$ 4,785,377	\$ 1,294,362	\$ 14,193,413
TOTAL REAL PROPERTY	4,438,035	60,789,576	7,769,127	5,596,739	6,207,390	3,024,875	21,302,694
PERSONAL PROPERTY	51,032	2,123,966	139,062	500,347	322,955	75,809	611,475
TOTAL REAL & PERSONAL	\$ 4,489,067	\$ 62,913,542	\$ 7,908,189	\$ 6,097,086	\$ 6,530,345	\$ 3,100,684	\$ 21,914,169

TYPE OF PROPERTY	BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
<u>Agricultural</u>							
Farm	\$ 4,399,868	\$ 661,933	\$ 3,416,620	\$ 684,163	\$ 3,672,345	\$ 2,069,089	\$ 4,470,653
Timber	-0-	23,423	-0-	-0-	-0-	3,560	-0-
Seas/Rec. Residential	-0-	205,982	52,350	2,531,960	-0-	380,397	9,474
Total	\$ 4,399,868	\$ 891,338	\$ 3,468,970	\$ 3,216,123	\$ 3,672,345	\$ 2,453,046	\$ 4,480,127
<u>Non-Agricultural</u>							
Residential	\$ 3,570,382	\$ 3,523,662	\$ 7,071,109	\$ 2,268,534	\$ 1,505,519	\$ 3,412,117	\$ 6,695,376
Apartments	126,832	98,924	386,067	-0-	43,055	191,266	1,106,912
Vacant Land	35,632	110,881	203,444	33,753	7,181	236,977	-0-
Seas/Rec. Commercial	-0-	1,027	3,670	297,073	-0-	13,742	-0-
Comm'l. Land & Bldgs.	1,053,871	754,030	1,857,734	475,905	581,751	604,795	1,856,227
Indstr'l. Land & Bldgs.	708,936	1,467,247	115,659	6,983	38,525	98,513	456,491
Public Utility	19,425	1,703,935	261,420	130,023	324,260	218,047	31,409
Mineral	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 5,515,078	\$ 7,659,706	\$ 9,899,103	\$ 3,212,271	\$ 2,500,291	\$ 4,775,457	\$ 10,146,415
TOTAL REAL PROPERTY	9,914,946	8,551,044	13,368,073	6,428,394	6,172,636	7,228,503	14,626,542
PERSONAL PROPERTY	52,547	942,574	325,035	733,542	217,884	299,716	435,438
TOTAL REAL & PERSONAL	\$ 9,967,493	\$ 9,493,618	\$ 13,693,108	\$ 7,161,936	\$ 6,390,520	\$ 7,528,219	\$ 15,061,980

TYPE OF PROPERTY	CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
<u>Agricultural</u>							
Farm	\$ 770,728	\$ 81,099	\$ 4,734,097	\$ 678,948	\$ 4,136,949	\$ 3,827,516	\$ 2,132,454
Timber	144	53,302	-0-	5,459	2,059	-0-	-0-
Seas/Rec. Residential	76,691	575,443	1,006	3,622,505	20,973	-0-	730,602
Total	\$ 847,563	\$ 709,844	\$ 4,735,103	\$ 4,306,912	\$ 4,159,981	\$ 3,827,516	\$ 2,863,056
<u>Non-Agricultural</u>							
Residential	\$ 456,501	\$ 519,156	\$ 1,615,197	\$ 5,576,982	\$ 43,164,221	\$ 1,532,776	\$ 3,330,691
Apartments	3,212	5,332	46,933	106,298	5,826,701	36,336	168,915
Vacant Land	5,314	11,306	10,959	110,324	1,369,433	27,416	22,693
Seas/Rec. Commercial	2,383	58,776	-0-	206,504	-0-	-0-	69,530
Comm'l. Land & Bldgs.	165,901	245,575	517,339	1,546,862	12,164,193	334,166	1,287,825
Indstr'l. Land & Bldgs.	3,301	-0-	270,026	217,909	4,747,338	90,592	118,648
Public Utility	565,399	5,512	16,155	154,358	4,569,571	21,361	141,026
Mineral	-0-	-0-	-0-	46,914	-0-	-0-	-0-
Total	\$ 1,202,011	\$ 845,657	\$ 2,476,609	\$ 7,966,151	\$ 71,841,457	\$ 2,042,647	\$ 5,139,328
TOTAL REAL PROPERTY	2,049,574	1,555,501	7,211,712	12,273,063	76,001,438	5,870,163	8,002,384
PERSONAL PROPERTY	466,219	9,049	47,471	247,831	2,573,289	106,425	213,034
TOTAL REAL & PERSONAL	\$ 2,515,793	\$ 1,564,550	\$ 7,259,183	\$ 12,520,894	\$ 78,574,727	\$ 5,976,588	\$ 8,215,418

TABLE 27

ESTIMATED DISTRIBUTION OF THE GROSS TAX  
PAYABLE IN 1979 BY USE CLASS BY COUNTY

TYPE OF PROPERTY	FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
<u>Agricultural</u>							
Farm	\$ 6,362,590	\$ 4,969,176	\$ 5,956,845	\$ 4,779,662	\$ 2,088,941	\$ 3,671,237	\$ 2,203,121
Timber	-0-	192	-0-	75	-0-	679	387
Seas/Rec. Residential	10,028	9,242	2,802	43,751	44,701	366,220	9,549
Total	\$ 6,372,618	\$ 4,978,610	\$ 5,959,647	\$ 4,823,488	\$ 2,133,642	\$ 4,038,136	\$ 2,213,057
<u>Non-Agricultural</u>							
Residential	\$ 1,710,510	\$ 2,059,183	\$ 4,669,037	\$ 4,406,856	\$ 510,991	\$278,242,422	\$ 1,861,111
Apartments	49,368	31,068	320,224	127,067	13,583	50,419,296	36,009
Vacant Land	18,908	18,917	65,899	120,457	4,890	6,548,677	39,681
Seas/Rec. Commercial	15	-0-	-0-	6,078	1,711	6,389	137
Comm'l. Land & Bldgs.	563,393	644,630	1,416,033	1,213,218	220,282	99,640,360	406,862
Indstr'l. Land & Bldgs.	370,588	31,359	883,788	714,892	-0-	42,171,292	31,403
Public Utility	65,180	57,095	253,473	7,397,733	7,864	5,497,561	13,323
Mineral	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 2,777,962	\$ 2,842,252	\$ 7,608,454	\$ 13,986,301	\$ 759,321	\$482,525,997	\$ 2,388,526
TOTAL REAL PROPERTY	9,150,580	7,820,862	13,568,101	18,809,789	2,892,963	486,564,133	4,601,583
PERSONAL PROPERTY	134,875	146,234	502,365	345,489	81,220	11,704,469	102,720
TOTAL REAL & PERSONAL	\$ 9,285,455	\$ 7,967,096	\$ 14,070,466	\$ 19,155,278	\$ 2,974,183	\$498,268,602	\$ 4,704,303

TYPE OF PROPERTY	HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON
<u>Agricultural</u>							
Farm	\$ 486,262	\$ 2,539,026	\$ 380,671	\$ 5,486,403	\$ 1,328,137	\$ 3,970,090	\$ 2,226,420
Timber	6,608	19,513	344	-0-	80	-0-	-0-
Seas/Rec. Residential	960,938	255,335	1,095,738	14,081	195,115	581,368	3,650
Total	\$ 1,453,808	\$ 2,813,874	\$ 1,476,753	\$ 5,500,484	\$ 1,523,332	\$ 4,551,458	\$ 2,230,070
<u>Non-Agricultural</u>							
Residential	\$ 1,322,863	\$ 2,483,259	\$ 5,280,013	\$ 1,361,760	\$ 1,002,302	\$ 4,445,913	\$ 525,821
Apartments	27,133	126,738	84,258	32,657	44,173	371,305	12,289
Vacant Land	343,310	121,661	670,665	16,471	29,938	60,190	44,237
Seas/Rec. Commercial	160,934	3,769	91,767	-0-	2,262	15,728	24
Comm'l. Land & Bldgs.	372,725	571,675	1,315,072	358,719	289,040	1,453,742	241,665
Indstr'l. Land & Bldgs.	12,392	-0-	1,877,463	82,432	155,456	291,289	14,904
Public Utility	103,079	129,848	3,713,465	125,126	11,015	101,781	246,727
Mineral	-0-	-0-	1,014,613	-0-	-0-	-0-	-0-
Total	\$ 2,342,436	\$ 3,436,950	\$ 14,047,316	\$ 1,977,165	\$ 1,534,186	\$ 6,739,948	\$ 1,085,667
TOTAL REAL PROPERTY	3,796,244	6,250,824	15,524,069	7,477,649	3,057,518	11,291,406	3,315,737
PERSONAL PROPERTY	288,156	177,796	1,020,560	128,767	36,902	282,713	681,809
TOTAL REAL & PERSONAL	\$ 4,084,400	\$ 6,428,620	\$ 16,544,629	\$ 7,606,416	\$ 3,094,420	\$ 11,574,119	\$ 3,997,546

TYPE OF PROPERTY	KOOCHICHING	LAC QUI PARLE	LAKE	LAKE/WOODS	LESUEUR	LINCOLN	LYON
<u>Agricultural</u>							
Farm	\$ 456,274	\$ 3,338,822	\$ 16,774	\$ 513,871	\$ 3,649,317	\$ 2,143,677	\$ 3,519,035
Timber	-0-	-0-	106,793	3,311	18	-0-	-0-
Seas/Rec. Residential	203,569	163	360,079	129,121	285,813	11,890	22
Total	\$ 659,843	\$ 3,338,985	\$ 483,646	\$ 646,303	\$ 3,935,148	\$ 2,155,567	\$ 3,519,057
<u>Non-Agricultural</u>							
Residential	\$ 2,123,885	\$ 712,779	\$ 1,844,966	\$ 292,423	\$ 2,757,177	\$ 537,486	\$ 2,613,939
Apartments	62,863	26,491	41,554	252	131,648	10,131	299,836
Vacant Land	81,350	6,353	137,634	-0-	42,366	10,552	64,979
Seas/Rec. Commercial	38,340	-0-	63,859	38,292	33,163	1,650	66
Comm'l. Land & Bldgs.	735,709	413,186	307,993	97,228	551,907	162,816	1,172,488
Indstr'l. Land & Bldgs.	1,352,267	129,766	74,703	20,687	381,441	44,820	246,700
Public Utility	157,272	21,304	95,297	23,215	171,321	13,403	94,299
Mineral	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 4,551,686	\$ 1,309,879	\$ 2,566,006	\$ 472,097	\$ 4,069,023	\$ 780,858	\$ 4,492,307
TOTAL REAL PROPERTY	5,211,529	4,648,864	3,049,652	1,118,400	8,004,171	2,936,425	8,011,364
PERSONAL PROPERTY	132,301	103,832	76,845	86,633	226,618	23,840	182,446
TOTAL REAL & PERSONAL	\$ 5,343,830	\$ 4,752,696	\$ 3,126,497	\$ 1,205,033	\$ 8,230,789	\$ 2,960,265	\$ 8,193,810

TABLE 27

ESTIMATED DISTRIBUTION OF THE GROSS TAX  
PAYABLE IN 1979 BY USE CLASS BY COUNTY

TYPE OF PROPERTY	MC LEOD	MAHNOMEN	MARSHALL	MARTIN	MEEKER	MILLE LACS	MORRISON
<u>Agricultural</u>							
Farm	\$ 3,814,583	\$ 1,104,455	\$ 3,610,973	\$ 6,660,554	\$ 3,619,889	\$ 1,581,784	\$ 2,935,348
Timber	225	-0-	-0-	-0-	110	-0-	3,849
Seas/Rec. Residential	4,879	84,092	-0-	9,285	322,750	362,466	559,810
Total	\$ 3,819,687	\$ 1,188,547	\$ 3,610,973	\$ 6,669,839	\$ 3,942,749	\$ 1,944,250	\$ 3,499,007
<u>Non-Agricultural</u>							
Residential	\$ 4,026,582	\$ 305,634	\$ 612,675	\$ 3,049,238	\$ 1,895,898	\$ 1,890,951	\$ 2,496,665
Apartments	254,559	11,666	20,035	97,331	54,957	82,789	53,579
Vacant Land	50,423	3,899	-0-	68,279	23,663	261,401	12,511
Seas/Rec. Commercial	-0-	8,979	-0-	998	607	55,192	30,136
Comm'l. Land & Bldgs.	1,020,444	102,447	265,933	1,005,846	563,721	573,041	899,185
Indstr'l. Land & Bldgs.	814,121	-0-	-0-	425,542	135,854	120,090	-0-
Public Utility	29,093	8,436	303,826	423,580	36,313	115,703	387,109
Mineral	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 6,195,222	\$ 441,061	\$ 1,202,469	\$ 5,070,814	\$ 2,711,013	\$ 3,099,167	\$ 3,879,185
TOTAL REAL PROPERTY	10,014,909	1,629,608	4,813,442	11,740,653	6,653,762	5,043,417	7,378,192
PERSONAL PROPERTY	156,581	38,248	708,486	152,325	153,098	129,139	367,854
TOTAL REAL & PERSONAL	\$ 10,171,490	\$ 1,667,856	\$ 5,521,928	\$ 11,892,978	\$ 6,806,860	\$ 5,172,556	\$ 7,746,046

TYPE OF PROPERTY	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTERTAIL
<u>Agricultural</u>							
Farm	\$ 5,687,868	\$ 4,025,366	\$ 3,689,837	\$ 5,307,041	\$ 3,451,036	\$ 4,367,401	\$ 4,716,306
Timber	-0-	-0-	216	-0-	-0-	-0-	129
Seas/Rec. Residential	-0-	66,871	-0-	-0-	-0-	11,417	1,721,989
Total	\$ 5,687,868	\$ 4,092,237	\$ 3,690,053	\$ 5,307,041	\$ 3,451,036	\$ 4,378,818	\$ 6,438,424
<u>Non-Agricultural</u>							
Residential	\$ 6,497,943	\$ 915,584	\$ 3,473,067	\$ 2,452,341	\$ 727,583	\$ 18,586,543	\$ 4,410,523
Apartments	336,052	15,288	219,446	29,002	32,736	1,939,137	400,272
Vacant Land	43,678	10,917	54,217	17,216	-0-	408,780	252,961
Seas/Rec. Commercial	3,243	-0-	-0-	-0-	-0-	-0-	121,511
Comm'l. Land & Bldgs.	1,903,451	279,550	717,865	1,140,431	196,780	8,154,198	1,560,268
Indstr'l. Land & Bldgs.	766,665	19,212	267,265	277,848	4,177	1,938,007	136,194
Public Utility	90,575	22,240	19,607	22,516	93,490	196,457	1,091,570
Mineral	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 9,641,607	\$ 1,262,791	\$ 4,751,467	\$ 3,939,354	\$ 1,054,766	\$ 31,223,122	\$ 7,973,299
TOTAL REAL PROPERTY	15,329,475	5,355,028	8,441,520	9,246,395	4,505,802	35,601,940	14,411,723
PERSONAL PROPERTY	171,211	62,191	176,902	92,990	168,368	451,666	449,202
TOTAL REAL & PERSONAL	\$ 15,500,686	\$ 5,417,219	\$ 8,618,422	\$ 9,339,385	\$ 4,674,170	\$ 36,053,606	\$ 14,860,925

TYPE OF PROPERTY	PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
<u>Agricultural</u>							
Farm	\$ 1,158,812	\$ 1,812,954	\$ 2,379,696	\$ 6,862,145	\$ 2,050,105	\$ 211,452	\$ 967,454
Timber	-0-	6,727	-0-	181	-0-	240	-0-
Seas/Rec. Residential	-0-	1,006,667	-0-	183,481	224,350	43,402	-0-
Total	\$ 1,158,812	\$ 2,826,348	\$ 2,379,696	\$ 7,045,807	\$ 2,274,455	\$ 255,094	\$ 967,454
<u>Non-Agricultural</u>							
Residential	\$ 1,649,618	\$ 1,456,481	\$ 1,056,696	\$ 3,910,946	\$ 896,290	\$ 107,698,967	\$ 334,606
Apartments	127,964	34,684	36,345	377,176	43,261	19,784,281	18,846
Vacant Land	-0-	246,406	11,325	-0-	-0-	1,877,752	-0-
Seas/Rec. Commercial	-0-	9,139	-0-	-0-	10,864	-0-	-0-
Comm'l. Land & Bldgs.	699,776	538,467	342,331	1,444,255	383,061	40,439,989	119,983
Indstr'l. Land & Bldgs.	153,056	38,703	64,400	653,060	47,193	21,863,316	12,305
Public Utility	20,398	129,053	53,095	235,394	49,113	3,291,934	100,250
Mineral	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 2,650,812	\$ 2,452,933	\$ 1,564,192	\$ 6,620,831	\$ 1,429,782	\$ 194,956,239	\$ 585,990
TOTAL REAL PROPERTY	3,809,624	5,279,281	3,943,888	13,666,638	3,704,237	195,211,333	1,553,444
PERSONAL PROPERTY	509,114	298,789	147,010	651,121	122,337	5,530,697	307,461
TOTAL REAL & PERSONAL	\$ 4,318,738	\$ 5,578,070	\$ 4,090,898	\$ 14,317,759	\$ 3,826,574	\$ 200,742,030	\$ 1,860,905

TABLE 27

ESTIMATED DISTRIBUTION OF THE GROSS TAX  
PAYABLE IN 1979 BY USE CLASS BY COUNTY

TYPE OF PROPERTY	REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	ST. LOUIS	SCOTT
<u>Agricultural</u>							
Farm	\$ 5,950,503	\$ 6,183,607	\$ 4,117,669	\$ 3,142,059	\$ 1,890,839	\$ 1,312,887	\$ 3,522,049
Timber	-0-	-0-	-0-	-0-	1,163	-0-	-0-
Seas/Rec. Residential	-0-	5,094	180,091	-0-	44,192	2,847,029	171,387
Total	\$ 5,950,503	\$ 6,188,701	\$ 4,297,760	\$ 3,142,059	\$ 1,936,194	\$ 4,159,916	\$ 3,693,436
<u>Non-Agricultural</u>							
Residential	\$ 1,575,484	\$ 1,432,276	\$ 5,704,756	\$ 1,001,855	\$ 561,271	\$ 37,232,366	\$ 8,832,997
Apartments	82,189	88,422	522,510	33,290	32,205	2,206,694	627,193
Vacant Land	16,126	18,063	110,046	4,069	-0-	1,367,722	382,688
Seas/Rec. Commercial	-0-	-0-	10,800	-0-	1,529	199,538	3,489
Comm'l. Land & Bldgs.	571,651	433,984	2,175,449	304,243	293,828	12,141,075	1,904,736
Indstr'l. Land & Bldgs.	273,542	633,912	586,237	121,245	92,896	2,903,958	2,370,411
Public Utility	38,163	37,933	225,483	26,928	53,379	3,786,680	980,589
Mineral	-0-	-0-	-0-	-0-	-0-	3,413,882	-0-
Total	\$ 2,557,155	\$ 2,644,590	\$ 9,335,281	\$ 1,491,630	\$ 1,035,108	\$ 63,251,915	\$ 15,102,103
TOTAL REAL PROPERTY	8,507,658	8,833,291	13,633,041	4,633,689	2,971,302	67,411,831	18,795,539
PERSONAL PROPERTY	92,734	201,177	460,526	43,024	120,845	3,012,270	558,946
TOTAL REAL & PERSONAL	\$ 8,600,392	\$ 9,034,468	\$ 14,093,567	\$ 4,676,713	\$ 3,092,147	\$ 70,424,101	\$ 19,354,485

TYPE OF PROPERTY	SHERBURNE	SIBLEY	STEARNS	STEELE	STEVENS	SWIFT	TODD
<u>Agricultural</u>							
Farm	\$ 1,296,256	\$ 4,458,615	\$ 5,827,831	\$ 3,467,883	\$ 2,473,140	\$ 3,022,693	\$ 2,365,134
Timber	-0-	-0-	-0-	-0-	-0-	-0-	789
Seas/Rec. Residential	249,760	-0-	638,538	16,913	1,451	35	307,751
Total	\$ 1,546,016	\$ 4,458,615	\$ 6,466,369	\$ 3,484,796	\$ 2,474,591	\$ 3,022,728	\$ 2,673,674
<u>Non-Agricultural</u>							
Residential	\$ 3,492,410	\$ 1,321,661	\$ 12,388,435	\$ 4,055,219	\$ 964,065	\$ 1,017,657	\$ 1,758,049
Apartments	179,112	5,342	1,348,177	428,357	79,326	45,479	36,400
Vacant Land	146,925	14,412	410,700	52,080	11,019	9,523	121,429
Seas/Rec. Commercial	13,523	655	35,331	-0-	760	505	21,159
Comm'l. Land & Bldgs.	534,074	268,433	4,271,879	1,267,940	410,265	363,703	439,355
Indstr'l. Land & Bldgs.	68,114	188,881	1,430,929	481,217	39,968	100,125	184,094
Public Utility	5,464,744	22,170	336,290	78,839	23,578	78,767	83,438
Mineral	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 9,898,902	\$ 1,821,554	\$ 20,221,741	\$ 6,363,652	\$ 1,528,981	\$ 1,615,759	\$ 2,643,924
TOTAL REAL PROPERTY	11,444,918	6,280,169	26,688,110	9,848,448	4,003,572	4,638,487	5,317,598
PERSONAL PROPERTY	256,685	107,366	646,470	216,807	215,992	205,322	283,932
TOTAL REAL & PERSONAL	\$ 11,701,603	\$ 6,387,535	\$ 27,334,580	\$ 10,065,255	\$ 4,219,564	\$ 4,843,809	\$ 5,601,530

TYPE OF PROPERTY	TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
<u>Agricultural</u>							
Farm	\$ 2,080,347	\$ 2,901,765	\$ 791,471	\$ 3,440,882	\$ 2,633,558	\$ 3,871,400	\$ 3,156,900
Timber	-0-	-0-	1,538	-0-	1,236	-0-	-0-
Seas/Rec. Residential	10,833	114,150	42,781	20,127	379,509	6,224	-0-
Total	\$ 2,091,180	\$ 3,015,915	\$ 835,790	\$ 3,461,009	\$ 3,014,303	\$ 3,877,624	\$ 3,156,900
<u>Non-Agricultural</u>							
Residential	\$ 411,490	\$ 2,324,098	\$ 1,190,815	\$ 2,153,155	\$ 26,052,238	\$ 1,117,610	\$ 680,256
Apartments	16,050	4,934	26,388	166,276	1,281,479	26,031	46,941
Vacant Land	2,048	110,837	36,939	32,195	1,069,092	11,177	-0-
Seas/Rec. Commercial	155	4,450	388	379	-0-	-0-	-0-
Comm'l. Land & Bldgs.	149,618	555,111	491,209	545,673	4,244,542	361,484	237,378
Indstr'l. Land & Bldgs.	9,227	173,372	66,603	399,367	1,892,898	219,049	2,197
Public Utility	28,661	33,025	51,285	106,233	2,987,243	36,001	5,647
Mineral	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 617,249	\$ 3,205,827	\$ 1,863,627	\$ 3,403,278	\$ 37,527,492	\$ 1,771,352	\$ 972,419
TOTAL REAL PROPERTY	2,708,429	6,221,742	2,699,417	6,864,287	40,541,795	5,648,976	4,129,319
PERSONAL PROPERTY	109,386	113,781	212,012	190,843	1,622,333	67,705	108,206
TOTAL REAL & PERSONAL	\$ 2,817,815	\$ 6,335,523	\$ 2,911,429	\$ 7,055,130	\$ 42,164,128	\$ 5,716,681	\$ 4,237,525

TABLE 27

ESTIMATED DISTRIBUTION OF THE GROSS TAX  
PAYABLE IN 1979 BY USE CLASS BY COUNTY

TYPE OF PROPERTY	WINONA	WRIGHT	YELLOW MEDICINE	STATEWIDE TOTAL	PERCENT
<u>Agricultural</u>					
Farm	\$ 2,791,839	\$ 4,601,200	\$ 4,204,319	\$ 260,904,836	16.02%
Timber	263	-0-	-0-	249,695	.02
Seas/Rec. Residential	25,263	912,814	-0-	26,945,322	1.65
Total	\$ 2,817,365	\$ 5,514,014	\$ 4,204,319	\$ 288,099,853	17.69
<u>Non-Agricultural</u>					
Residential	\$ 5,751,158	\$ 6,670,689	\$ 1,243,966	\$ 760,814,802	46.73
Apartments	537,974	133,238	28,767	97,548,136	5.99
Vacant Land	71,584	167,949	9,314	19,887,463	1.22
Seas/Rec. Commercial	2,534	12,312	-0-	1,890,775	.12
Comm'l. Land & Bldgs.	1,932,665	1,115,817	370,908	248,624,109	15.27
Indstr'l. Land & Bldgs.	1,350,578	166,505	177,074	105,984,112	6.51
Public Utility	104,099	3,865,229	39,235	53,602,835	3.29
Mineral	-0-	-0-	-0-	4,475,409	.27
Total	\$ 9,750,592	\$ 12,131,739	\$ 1,869,264	\$ 1,292,827,641	79.40
TOTAL REAL PROPERTY	12,567,957	17,645,753	6,073,583	\$1,580,927,494	97.09
PERSONAL PROPERTY	297,269	305,400	130,130	47,385,241	2.91
TOTAL REAL & PERSONAL	\$ 12,865,226	\$ 17,951,153	\$ 6,203,713	\$1,628,312,735	100.00%

TABLE 28

ESTIMATED DISTRIBUTION OF THE NET TAX  
PAYABLE IN 1979 BY USE CLASS BY COUNTY

TYPE OF PROPERTY	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
<u>Agricultural</u>							
Farm	\$ 299,104	\$ 934,551	\$ 1,604,386	\$ 671,173	\$ 810,418	\$ 1,309,532	\$ 5,547,823
Timber	124	3,474	303	2,479	-0-	-0-	-0-
Seas/Rec. Residential	1,481,618	181,341	1,054,342	388,379	37,654	34,447	24,250
Total	\$ 1,780,846	\$ 1,119,366	\$ 2,659,031	\$ 1,062,031	\$ 848,072	\$ 1,343,979	\$ 5,572,073
<u>Non-Agricultural</u>							
Residential	\$ 885,071	\$ 28,337,594	\$ 1,934,460	\$ 1,760,105	\$ 1,817,533	\$ 499,798	\$ 5,056,321
Apartments	27,991	3,339,350	185,372	125,433	328,924	16,457	1,157,703
Vacant Land	13,314	1,430,197	37,181	40,206	92,185	-0-	122,567
Seas/Rec. Commercial	49,431	-0-	84,161	91,346	-0-	772	-0-
Comm'l. Land & Bldgs.	365,298	7,739,433	988,955	1,145,914	1,116,620	261,782	3,675,148
Indstr'l. Land & Bldgs.	46,434	5,405,899	161,154	42,101	191,630	46,232	1,193,445
Public Utility	30,935	373,299	50,299	144,936	321,587	201,619	805,487
Mineral	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 1,418,474	\$ 46,625,772	\$ 3,441,582	\$ 3,350,041	\$ 3,868,479	\$ 1,026,660	\$ 12,010,671
TOTAL REAL PROPERTY	3,199,320	47,745,138	6,100,613	4,412,072	4,716,551	2,370,639	17,582,744
PERSONAL PROPERTY	51,032	2,123,966	139,062	500,347	322,955	75,809	611,475
TOTAL REAL & PERSONAL	\$ 3,250,352	\$ 49,869,104	\$ 6,239,675	\$ 4,912,419	\$ 5,039,506	\$ 2,446,448	\$ 18,194,219
TYPE OF PROPERTY	BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
<u>Agricultural</u>							
Farm	\$ 3,210,537	\$ 392,631	\$ 2,487,073	\$ 467,435	\$ 2,862,644	\$ 1,352,104	\$ 3,525,430
Timber	-0-	21,289	-0-	-0-	-0-	3,219	-0-
Seas/Rec. Residential	-0-	187,394	47,350	2,273,573	-0-	343,198	8,545
Total	\$ 3,210,537	\$ 601,314	\$ 2,534,423	\$ 2,741,008	\$ 2,862,644	\$ 1,698,521	\$ 3,533,975
<u>Non-Agricultural</u>							
Residential	\$ 2,317,770	\$ 2,213,050	\$ 5,152,163	\$ 1,414,086	\$ 968,149	\$ 2,292,099	\$ 4,543,296
Apartments	126,832	98,924	386,067	-0-	43,055	191,266	1,106,912
Vacant Land	35,632	110,881	203,444	33,753	7,181	236,977	-0-
Seas/Rec. Commercial	-0-	1,027	3,670	297,073	-0-	13,742	-0-
Comm'l. Land & Bldgs.	1,053,871	754,030	1,857,734	475,905	581,751	604,795	1,856,227
Indstr'l. Land & Bldgs.	708,936	1,467,247	115,659	6,983	38,525	98,513	456,491
Public Utility	19,425	1,703,935	261,420	130,023	324,260	218,047	31,409
Mineral	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 4,262,466	\$ 6,349,094	\$ 7,980,157	\$ 2,357,823	\$ 1,962,921	\$ 3,655,439	\$ 7,994,335
TOTAL REAL PROPERTY	7,473,003	6,950,408	10,514,580	5,098,831	4,825,565	5,353,960	11,528,310
PERSONAL PROPERTY	52,547	942,574	325,035	733,542	217,884	299,716	435,438
TOTAL REAL & PERSONAL	\$ 7,525,550	\$ 7,892,982	\$ 10,839,615	\$ 5,832,373	\$ 5,043,449	\$ 5,653,676	\$ 11,963,748
TYPE OF PROPERTY	CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
<u>Agricultural</u>							
Farm	\$ 522,875	\$ 65,856	\$ 3,622,336	\$ 157,488	\$ 3,268,689	\$ 2,834,652	\$ 1,406,847
Timber	130	45,475	-0-	4,815	1,817	-0-	-0-
Seas/Rec. Residential	68,124	490,730	873	3,200,403	18,798	-0-	646,776
Total	\$ 591,129	\$ 602,061	\$ 3,623,209	\$ 3,362,706	\$ 3,289,304	\$ 2,834,652	\$ 2,053,623
<u>Non-Agricultural</u>							
Residential	\$ 294,057	\$ 235,385	\$ 1,037,988	\$ 3,499,166	\$ 30,963,505	\$ 985,429	\$ 2,223,322
Apartments	3,212	5,332	46,933	106,298	5,826,701	36,336	168,915
Vacant Land	5,314	11,306	10,959	110,324	1,369,433	27,416	22,693
Seas/Rec. Commercial	2,383	58,776	-0-	206,504	-0-	-0-	69,530
Comm'l. Land & Bldgs.	165,901	245,575	517,339	1,546,862	12,164,193	334,166	1,287,825
Indstr'l. Land & Bldgs.	3,301	-0-	270,026	217,909	4,747,338	90,592	118,648
Public Utility	565,399	5,512	16,155	154,358	4,569,571	21,361	141,026
Mineral	-0-	-0-	-0-	46,914	-0-	-0-	-0-
Total	\$ 1,039,567	\$ 561,886	\$ 1,899,400	\$ 5,888,335	\$ 59,640,741	\$ 1,495,300	\$ 4,031,959
TOTAL REAL PROPERTY	1,630,696	1,163,947	5,522,609	9,251,041	62,930,045	4,329,952	6,085,582
PERSONAL PROPERTY	466,219	9,049	47,471	247,831	2,573,289	106,425	213,034
TOTAL REAL & PERSONAL	\$ 2,096,915	\$ 1,172,996	\$ 5,570,080	\$ 9,498,872	\$ 65,503,334	\$ 4,436,377	\$ 6,298,616

TABLE 28

ESTIMATED DISTRIBUTION OF THE NET TAX  
PAYABLE IN 1979 BY USE CLASS BY COUNTY

TYPE OF PROPERTY	FARIBAULT	FILLMORE	FREEBORN	GOODHUE	GRANT	HENNEPIN	HOUSTON
<u>Agricultural</u>							
Farm	\$ 4,856,161	\$ 3,609,754	\$ 4,368,054	\$ 3,338,539	\$ 1,581,108	\$ 2,836,106	\$ 1,536,566
Timber	-0-	172	-0-	62	-0-	609	345
Seas/Rec. Residential	8,517	8,217	2,413	37,413	39,286	331,392	8,510
Total	\$ 4,864,678	\$ 3,618,143	\$ 4,370,467	\$ 3,376,014	\$ 1,620,394	\$ 3,168,107	\$ 1,545,421
<u>Non-Agricultural</u>							
Residential	\$ 1,067,715	\$ 1,319,363	\$ 3,000,609	\$ 2,790,235	\$ 320,498	\$212,067,604	\$ 1,132,420
Apartments	49,368	31,068	320,224	127,067	13,583	50,419,296	36,009
Vacant Land	18,908	18,917	65,899	120,457	4,890	6,548,677	39,681
Seas/Rec. Commercial	15	-0-	-0-	6,078	1,711	6,389	137
Comm'l. Land & Bldgs.	563,393	644,630	1,416,033	1,213,218	220,282	99,640,360	406,862
Indstr'l. Land & Bldgs.	370,588	31,359	883,788	714,892	-0-	42,171,292	31,403
Public Utility	65,180	57,095	253,473	7,397,733	7,864	5,497,561	13,323
Mineral	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 2,135,167	\$ 2,102,432	\$ 5,940,026	\$ 12,369,680	\$ 568,828	\$416,351,179	\$ 1,659,835
TOTAL REAL PROPERTY	6,999,845	5,720,575	10,310,493	15,745,694	2,189,222	419,519,286	3,205,256
PERSONAL PROPERTY	134,875	146,234	502,365	345,489	81,220	11,704,469	102,720
TOTAL REAL & PERSONAL	\$ 7,134,720	\$ 5,866,809	\$ 10,812,858	\$ 16,091,183	\$ 2,270,442	\$431,223,755	\$ 3,307,976
TYPE OF PROPERTY	HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON
<u>Agricultural</u>							
Farm	\$ 313,712	\$ 1,644,002	\$ 244,278	\$ 4,133,976	\$ 868,923	\$ 2,943,516	\$ 1,784,041
Timber	5,893	17,724	304	-0-	73	-0-	-0-
Seas/Rec. Residential	850,861	231,955	972,440	12,081	179,039	518,053	3,276
Total	\$ 1,170,466	\$ 1,893,681	\$ 1,217,022	\$ 4,146,057	\$ 1,048,035	\$ 3,461,569	\$ 1,787,317
<u>Non-Agricultural</u>							
Residential	\$ 848,418	\$ 1,640,242	\$ 1,787,085	\$ 890,849	\$ 675,853	\$ 2,965,460	\$ 349,839
Apartments	27,133	126,738	84,258	32,657	44,173	371,305	12,289
Vacant Land	343,310	121,661	670,665	16,471	29,938	60,190	44,237
Seas/Rec. Commercial	160,934	3,769	91,767	-0-	2,262	15,728	24
Comm'l. Land & Bldgs.	372,725	571,675	1,315,072	358,719	289,040	1,453,742	241,665
Indstr'l. Land & Bldgs.	12,392	-0-	1,877,463	82,432	155,456	291,289	14,904
Public Utility	103,079	129,848	3,713,465	125,126	11,015	101,781	246,727
Mineral	-0-	-0-	1,014,613	-0-	-0-	-0-	-0-
Total	\$ 1,867,991	\$ 2,593,933	\$ 10,554,388	\$ 1,506,254	\$ 1,207,737	\$ 5,259,495	\$ 909,685
TOTAL REAL PROPERTY	3,038,457	4,487,614	11,771,410	5,652,311	2,255,772	8,721,064	2,697,002
PERSONAL PROPERTY	288,156	177,796	1,020,560	128,767	36,902	282,713	681,809
TOTAL REAL & PERSONAL	\$ 3,326,613	\$ 4,665,410	\$ 12,791,970	\$ 5,781,078	\$ 2,292,674	\$ 9,003,777	\$ 3,378,811
TYPE OF PROPERTY	KOOCHICHING	LAC QUI PARLE	LAKE	LAKE/WOODS	LE SUEUR	LINCOLN	LYON
<u>Agricultural</u>							
Farm	\$ 324,584	\$ 2,440,991	\$ 4,789	\$ 400,322	\$ 2,742,394	\$ 1,545,483	\$ 2,624,344
Timber	-0-	-0-	95,677	3,060	16	-0-	-0-
Seas/Rec. Residential	185,031	139	322,845	119,311	258,117	10,387	19
Total	\$ 509,615	\$ 2,441,130	\$ 423,311	\$ 522,693	\$ 3,000,527	\$ 1,555,870	\$ 2,624,363
<u>Non-Agricultural</u>							
Residential	\$ 1,379,955	\$ 450,676	\$ 656,694	\$ 190,115	\$ 1,774,184	\$ 328,650	\$ 1,691,979
Apartments	62,863	26,491	41,554	252	131,648	10,131	299,836
Vacant Land	81,350	6,353	137,634	-0-	42,366	10,552	64,979
Seas/Rec. Commercial	38,340	-0-	63,859	38,292	33,163	1,650	66
Comm'l. Land & Bldgs.	735,709	413,186	307,993	97,228	551,907	162,816	1,172,488
Indstr'l. Land & Bldgs.	1,352,267	129,766	74,703	20,687	381,441	44,820	246,700
Public Utility	157,272	21,304	95,297	23,215	171,321	13,403	94,299
Mineral	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 3,807,756	\$ 1,047,776	\$ 1,377,734	\$ 369,789	\$ 3,086,030	\$ 572,022	\$ 3,570,347
TOTAL REAL PROPERTY	4,317,371	3,488,906	1,801,045	892,482	6,086,557	2,127,892	6,194,710
PERSONAL PROPERTY	132,301	103,832	76,845	86,633	226,618	23,840	182,446
TOTAL REAL & PERSONAL	\$ 4,449,672	\$ 3,592,738	\$ 1,877,890	\$ 979,115	\$ 6,313,175	\$ 2,151,732	\$ 6,377,156



TABLE 28

ESTIMATED DISTRIBUTION OF THE NET TAX  
PAYABLE IN 1979 BY USE CLASS BY COUNTY

TYPE OF PROPERTY	MC LEOD	MAHNOMEN	MARSHALL	MARTIN	MEEKER	MILLE LACS	MORRISON
<u>Agricultural</u>							
Farm	\$ 2,715,248	\$ 856,348	\$ 2,844,135	\$ 5,186,832	\$ 2,643,663	\$ 1,016,987	\$ 1,921,423
Timber	200	-0-	-0-	-0-	98	-0-	3,522
Seas/Rec. Residential	4,282	76,167	-0-	8,159	287,980	329,386	512,756
Total	\$ 2,719,730	\$ 932,515	\$ 2,844,135	\$ 5,194,991	\$ 2,931,741	\$ 1,346,373	\$ 2,437,701
<u>Non-Agricultural</u>							
Residential	\$ 2,639,782	\$ 188,666	\$ 387,743	\$ 2,015,646	\$ 1,204,701	\$ 1,244,991	\$ 1,590,460
Apartments	254,559	11,666	20,035	97,331	54,957	82,789	53,579
Vacant Land	50,423	3,899	-0-	68,279	23,663	261,401	12,511
Seas/Rec. Commercial	-0-	8,979	-0-	998	607	55,192	30,136
Comm'l. Land & Bldgs.	1,020,444	102,447	265,933	1,005,846	563,721	573,041	899,185
Indstr'l. Land & Bldgs.	814,121	-0-	-0-	425,542	135,854	120,090	-0-
Public Utility	29,093	8,436	303,826	423,580	36,313	115,703	387,109
Mineral	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 4,808,422	\$ 324,093	\$ 977,537	\$ 4,037,222	\$ 2,019,816	\$ 2,453,207	\$ 2,972,980
TOTAL REAL PROPERTY	7,528,152	1,256,608	3,821,672	9,232,213	4,951,557	3,799,580	5,410,681
PERSONAL PROPERTY	156,581	38,248	708,486	152,325	153,098	129,139	367,854
TOTAL REAL & PERSONAL	\$ 7,684,733	\$ 1,294,856	\$ 4,530,158	\$ 9,384,538	\$ 5,104,655	\$ 3,928,719	\$ 5,778,535

TYPE OF PROPERTY	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
<u>Agricultural</u>							
Farm	\$ 4,260,864	\$ 3,030,362	\$ 2,803,522	\$ 4,104,067	\$ 2,776,154	\$ 3,246,421	\$ 3,170,903
Timber	-0-	-0-	191	-0-	-0-	-0-	114
Seas/Rec. Residential	-0-	58,247	-0-	-0-	-0-	10,118	1,536,693
Total	\$ 4,260,864	\$ 3,088,609	\$ 2,803,713	\$ 4,104,067	\$ 2,776,154	\$ 3,256,539	\$ 4,707,710
<u>Non-Agricultural</u>							
Residential	\$ 4,221,735	\$ 589,027	\$ 2,306,579	\$ 1,643,970	\$ 464,964	\$ 13,424,368	\$ 2,780,902
Apartments	336,052	15,288	219,446	29,002	32,736	1,939,137	400,272
Vacant Land	43,678	10,917	54,217	17,216	-0-	408,780	252,961
Seas/Rec. Commercial	3,243	-0-	-0-	-0-	-0-	-0-	121,511
Comm'l. Land & Bldgs.	1,903,451	279,550	717,865	1,140,431	196,780	8,154,198	1,560,268
Indstr'l. Land & Bldgs.	766,665	19,212	267,265	277,848	4,177	1,938,007	136,194
Public Utility	90,575	22,240	19,607	22,516	93,490	196,457	1,091,570
Mineral	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 7,365,399	\$ 936,234	\$ 3,584,979	\$ 3,130,983	\$ 792,147	\$ 26,060,947	\$ 6,343,678
TOTAL REAL PROPERTY	11,626,263	4,024,843	6,388,692	7,235,050	3,568,301	29,317,486	11,051,388
PERSONAL PROPERTY	171,211	62,191	176,902	92,990	168,368	451,666	449,202
TOTAL REAL & PERSONAL	\$ 11,797,474	\$ 4,087,034	\$ 6,565,594	\$ 7,328,040	\$ 3,736,669	\$ 29,769,152	\$ 11,500,590

TYPE OF PROPERTY	PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
<u>Agricultural</u>							
Farm	\$ 856,989	\$ 1,123,399	\$ 1,778,850	\$ 5,512,872	\$ 1,461,718	\$ 168,457	\$ 720,674
Timber	-0-	6,196	-0-	162	-0-	221	-0-
Seas/Rec. Residential	-0-	926,900	-0-	163,617	196,479	39,534	-0-
Total	\$ 856,989	\$ 2,056,495	\$ 1,778,850	\$ 5,676,651	\$ 1,658,197	\$ 208,212	\$ 720,674
<u>Non-Agricultural</u>							
Residential	\$ 1,090,143	\$ 917,274	\$ 666,447	\$ 2,683,050	\$ 571,797	\$ 78,206,296	\$ 210,563
Apartments	127,964	34,684	36,345	377,176	43,261	19,784,281	18,846
Vacant Land	-0-	246,406	11,325	-0-	-0-	1,877,752	-0-
Seas/Rec. Commercial	-0-	9,139	-0-	-0-	10,864	-0-	-0-
Comm'l. Land & Bldgs.	699,776	538,467	342,331	1,444,255	383,061	40,439,989	119,983
Indstr'l. Land & Bldgs.	153,056	38,703	64,400	653,060	47,193	21,863,316	12,305
Public Utility	20,398	129,053	53,095	235,394	49,113	3,291,934	100,250
Mineral	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 2,091,337	\$ 1,913,726	\$ 1,173,943	\$ 5,392,935	\$ 1,105,289	\$ 165,463,568	\$ 461,947
TOTAL REAL PROPERTY	2,948,326	3,970,221	2,952,793	11,069,586	2,763,486	165,671,780	1,182,621
PERSONAL PROPERTY	509,114	298,789	147,010	651,121	122,337	5,530,697	307,461
TOTAL REAL & PERSONAL	\$ 3,457,440	\$ 4,269,010	\$ 3,099,803	\$ 11,720,707	\$ 2,885,823	\$ 171,202,477	\$ 1,490,082

TABLE 28

ESTIMATED DISTRIBUTION OF THE NET TAX  
PAYABLE IN 1979 BY USE CLASS BY COUNTY

TYPE OF PROPERTY	REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	ST. LOUIS	SCOTT
<u>Agricultural</u>							
Farm	\$ 4,463,777	\$ 4,502,903	\$ 2,932,016	\$ 2,389,655	\$ 1,419,485	\$ 918,569	\$ 2,630,452
Timber	-0-	-0-	-0-	-0-	1,046	-0-	-0-
Seas/Rec. Residential	-0-	4,401	159,536	-0-	39,557	2,580,213	157,142
Total	\$ 4,463,777	\$ 4,507,304	\$ 3,091,552	\$ 2,389,655	\$ 1,460,088	\$ 3,498,782	\$ 2,787,594
<u>Non-Agricultural</u>							
Residential	\$ 1,001,562	\$ 882,760	\$ 3,762,467	\$ 639,879	\$ 352,091	\$ 20,812,076	\$ 6,451,954
Apartments	82,189	88,422	522,510	33,290	32,205	2,206,694	627,193
Vacant Land	16,126	18,063	110,046	4,069	-0-	1,367,722	382,688
Seas/Rec. Commercial	-0-	-0-	10,800	-0-	1,529	199,538	3,489
Comm'l. Land & Bldgs.	571,651	433,984	2,175,449	304,243	293,828	12,141,075	1,904,736
Indstr'l. Land & Bldgs.	273,542	633,912	586,237	121,245	92,896	2,903,958	2,370,411
Public Utility	38,163	37,933	225,483	26,928	53,379	3,786,680	980,589
Mineral	-0-	-0-	-0-	-0-	-0-	3,413,882	-0-
Total	\$ 1,983,233	\$ 2,095,074	\$ 7,392,992	\$ 1,129,654	\$ 825,928	\$ 46,831,625	\$ 12,721,060
TOTAL REAL PROPERTY	6,447,010	6,602,378	10,484,544	3,519,309	2,286,016	50,330,407	15,508,654
PERSONAL PROPERTY	92,734	201,177	460,526	43,024	120,845	3,012,270	558,946
TOTAL REAL & PERSONAL	\$ 6,539,744	\$ 6,803,555	\$ 10,945,070	\$ 3,562,333	\$ 2,406,861	\$ 53,342,677	\$ 16,067,600

TYPE OF PROPERTY	SHERBURNE	SIBLEY	STLARNS	STEELE	STEVENS	SWIFT	TODD
<u>Agricultural</u>							
Farm	\$ 801,911	\$ 3,285,509	\$ 3,798,311	\$ 2,460,522	\$ 1,891,729	\$ 2,263,712	\$ 1,491,698
Timber	-0-	-0-	-0-	-0-	-0-	-0-	726
Seas/Rec. Residential	222,424	-0-	560,041	14,787	1,267	31	276,924
Total	\$ 1,024,335	\$ 3,285,509	\$ 4,358,352	\$ 2,475,309	\$ 1,892,996	\$ 2,263,743	\$ 1,769,348
<u>Non-Agricultural</u>							
Residential	\$ 2,284,630	\$ 823,671	\$ 8,145,311	\$ 2,576,204	\$ 620,184	\$ 638,535	\$ 1,105,744
Apartments	179,112	5,342	1,348,177	428,357	79,326	45,479	36,400
Vacant Land	146,925	14,412	410,700	52,080	11,019	9,523	121,429
Seas/Rec. Commercial	13,523	655	35,331	-0-	760	505	21,159
Comm'l. Land & Bldgs.	534,074	268,433	4,271,879	1,267,940	410,265	363,703	439,355
Indstr'l. Land & Bldgs.	68,114	188,881	1,430,929	481,217	39,968	100,125	184,094
Public Utility	5,464,744	22,170	336,290	78,839	23,578	78,767	83,438
Mineral	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 8,691,122	\$ 1,323,564	\$15,978,617	\$ 4,884,637	\$ 1,185,100	\$ 1,236,637	\$ 1,991,619
TOTAL REAL PROPERTY	9,715,457	4,609,073	20,336,969	7,359,946	3,078,096	3,500,380	3,760,967
PERSONAL PROPERTY	256,685	107,366	646,470	216,807	215,992	205,322	283,932
TOTAL REAL & PERSONAL	\$ 9,972,142	\$ 4,716,439	\$20,983,439	\$ 7,576,753	\$ 3,294,088	\$ 3,705,702	\$ 4,044,899

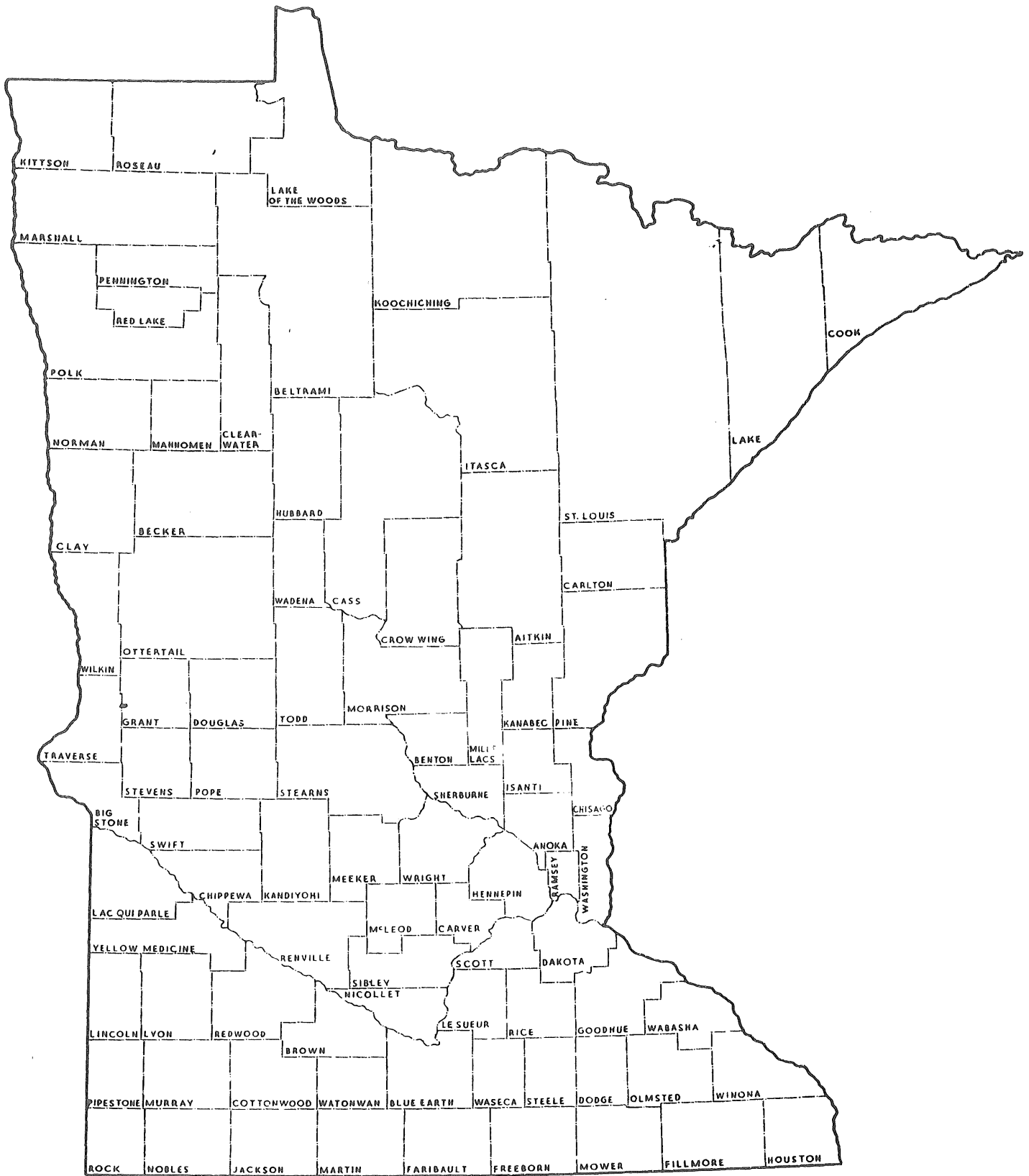
TYPE OF PROPERTY	TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
<u>Agricultural</u>							
Farm	\$ 1,602,578	\$ 2,140,181	\$ 518,124	\$ 2,527,913	\$ 2,116,026	\$ 2,979,820	\$ 2,508,841
Timber	-0-	-0-	1,405	-0-	1,112	-0-	-0-
Seas/Rec. Residential	9,431	101,243	39,274	17,699	340,808	5,424	-0-
Total	\$ 1,612,009	\$ 2,241,424	\$ 558,803	\$ 2,545,612	\$ 2,457,946	\$ 2,985,244	\$ 2,508,841
<u>Non-Agricultural</u>							
Residential	\$ 265,855	\$ 1,501,103	\$ 756,153	\$ 1,361,333	\$ 18,521,127	\$ 693,945	\$ 445,650
Apartments	16,050	4,934	26,388	166,276	1,281,479	26,031	46,941
Vacant Land	2,048	110,837	36,939	32,195	1,069,092	11,177	-0-
Seas/Rec. Commercial	155	4,450	388	379	-0-	-0-	-0-
Comm'l. Land & Bldgs.	149,618	555,111	491,209	545,673	4,244,542	361,484	237,378
Indstr'l. Land & Bldgs.	9,227	173,372	66,603	399,367	1,892,898	219,049	2,197
Public Utility	28,661	33,025	51,285	106,233	2,987,243	36,001	5,647
Mineral	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$ 471,614	\$ 2,382,832	\$ 1,428,965	\$ 2,611,456	\$ 29,996,381	\$ 1,347,687	\$ 737,813
TOTAL REAL PROPERTY	2,083,623	4,624,256	1,987,768	5,157,068	32,454,327	4,332,931	3,246,654
PERSONAL PROPERTY	109,386	113,781	212,012	190,843	1,622,333	67,705	108,206
TOTAL REAL & PERSONAL	\$ 2,193,009	\$ 4,738,037	\$ 2,199,780	\$ 5,347,911	\$ 34,076,660	\$ 4,400,636	\$ 3,354,860

TABLE 28

ESTIMATED DISTRIBUTION OF THE NET TAX  
PAYABLE IN 1979 BY USE CLASS BY COUNTY

TYPE OF PROPERTY	WINONA	WRIGHT	YELLOW MEDICINE	STATEWIDE TOTAL	PERCENT
<u>Agricultural</u>					
Farm	\$ 1,971,246	\$ 2,987,397	\$ 3,178,869	\$ 191,476,359	14.36%
Timber	227	-0-	-0-	222,280	.02
Seas/Rec. Residential	22,266	807,238	-0-	24,097,121	1.81
Total	\$ 1,993,739	\$ 3,794,635	\$ 3,178,869	\$ 215,795,760	16.19
<u>Non-Agricultural</u>					
Residential	\$ 3,743,773	\$ 4,405,059	\$ 796,818	\$ 537,395,778	40.33
Apartments	537,974	133,238	28,767	97,548,136	7.32
Vacant Land	71,584	167,949	9,314	19,887,463	1.49
Seas/Rec. Commercial	2,534	12,312	-0-	1,890,775	.14
Comm'l. Land & Bldgs.	1,932,665	1,115,817	370,908	248,624,109	18.66
Indstr'l. Land & Bldgs.	1,350,578	166,505	177,074	105,984,112	7.95
Public Utility	104,099	3,865,229	39,235	53,602,835	4.02
Mineral	-0-	-0-	-0-	4,475,409	.34
Total	\$ 7,743,207	\$ 9,866,109	\$ 1,422,116	\$1,069,408,617	80.25
TOTAL REAL PROPERTY	9,736,946	13,660,744	4,600,985	\$1,285,204,377	96.44
PERSONAL PROPERTY	297,269	305,400	130,130	47,385,241	3.56
TOTAL REAL & PERSONAL	\$ 10,034,215	\$ 13,966,144	\$ 4,731,115	\$1,332,589,618	100.00%

FIGURE 4  
COUNTY BOUNDARIES



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

TABLE 29

## POWER COMPANY POWER LINE ASSESSED VALUATIONS, MILL RATES AND TAX LEVIES

1978 ASSESSMENTS - TAXES PAYABLE 1979

County	Mill Rate	Transmission Lines		Distribution Lines	
		Assessed Value	Tax	Assessed Value	Tax
AITKIN	88.460	1,669,122	147,651		
ANDKA	94.091	345,325	32,492	468	44
BECKER	106.550	1,981,246	211,102	1,465	156
BELTRAMI	116.040	1,191,353	138,245	2,955	343
BENTON	103.260	822,350	84,916	5,318	549
BIGSTONE	107.950	372,494	40,211	650	70
BLUE EARTH	107.830	2,065,646	222,739	28,843	3,110
BROWN	84.830	383,327	32,518	4,753	403
CARLTON	113.540	2,030,337	230,524	52,983	6,016
CARVER	106.280	1,324,594	140,778	29,684	3,155
CASS	103.190	2,333,251	240,768	11,979	1,236
CHIPPEWA	97.778	832,822	81,432	13,149	1,286
CHISAGO	104.690	1,465,673	153,441	38,196	3,999
CLAY	101.850	710,925	72,408	10,438	1,063
CLEARWATER	94.650	718,914	68,045	235	22
COTTONWOOD	78.670	388,308	30,548	12,440	979
CROW WING	86.780	2,375,181	206,118	12,477	1,083
DAKOTA	99.591	1,903,798	189,601	6,575	655
DUDGE	86.360	284,514	24,571	36,799	3,178
DOUGLAS	93.967	475,626	44,693	7,302	686
FARIBAULT	79.640	787,833	52,743	48,639	3,674
FILLMORE	95.460	830,444	79,274	14,419	1,376
FREEBORN	82.670	1,013,307	83,770	77,106	6,374
GOODHUE	68.650	2,244,183	154,063	17,460	1,199
GRANT	86.515	364,730	31,555	2,890	250
HENNEPIN	108.584	487,361	52,920	4,178	454
HOUSTON	95.130	554,886	52,786	949	90
HUBBARD	88.900	1,394,281	123,952		
ISANTI	114.200	244,575	27,930		
ITASCA	94.823	4,063,729	385,336	1,732	164
JACKSON	75.460	1,454,800	109,779	4,514	341
KANABEC	126.230	102,216	12,903		
KANDIYOHI	96.520	733,048	70,754	6,846	661
KITTSOON	91.070	403,220	36,721	1,335	122
KOOCHICHING	126.050	3,962,164	499,431		
LAC QUI PARLE	77.790	540,903	42,077	7,219	562
LAKE	106.330	294,026	31,264	3,947	420
LAKE OF THE WOODS	134.250	1,390,003	186,608		
LESUEUR	110.970	1,018,371	113,009	44,360	4,923
LINCOLN	83.130	342,982	28,512	1,918	159
LYON	82.760	680,561	56,323	8,822	730
MCLEOD	99.180	627,379	62,223	22,690	2,250
MAHNOHEW	111.987	311,374	34,870	1,035	116
MARSHALL	93.310	797,177	74,385	730	68
MARTIN	85.440	642,302	54,878	13,103	1,120
MEEKER	93.650	618,493	57,922	4,991	467

TABLE 29

## POWER COMPANY POWER LINE ASSESSED VALUATIONS, MILL RATES AND TAX LEVIES

1978 ASSESSMENTS - TAXES PAYABLE 1979

County	Mill Rate	Transmission Lines		Distribution Lines	
		Assessed Value	Tax	Assessed Value	Tax
HILLE LACS	115.344	352,540	40,663		
MORRISON	120.640	897,963	108,330	92,309	11,136
MOWER	96.002	1,273,279	122,237	22,193	2,131
MURRAY	79.750	321,769	25,661	10,609	846
NICOLLET	94.050	593,376	55,807	9,639	907
NOBLES	87.470	523,399	45,782	5,738	502
NORMAN	96.610	372,303	35,968	3,351	324
OLMSTED	99.764	773,609	77,178	16,544	1,651
OTTER TAIL	95.770	2,579,099	247,000	35,593	3,409
PENNINGTON	110.180	247,901	27,314		
PINE	130.470	962,160	125,533	33,849	4,416
PIPESTONE	83.600	219,567	18,356	10,585	885
POLK	101.700	1,674,729	170,320	5,435	553
POPE	87.410	500,367	43,737	5,481	479
RAMSEY	121.367	496,272	50,231	397	48
RED LAKE	115.370	224,836	25,939	330	38
REDWOOD	74.280	368,127	27,344	16,842	1,251
RENVILLE	72.460	982,926	71,223	8,891	644
RICE	100.090	712,753	71,339	35,729	3,576
ROCK	77.750	190,826	14,837	5,863	456
ROSEAU	100.060	1,259,232	125,999	45	5
ST. LOUIS	123.600	14,215,197	1,756,998	113,346	14,010
SCOTT	118.535	1,367,795	162,132	6,452	765
SHERBURNE	67.965	1,541,040	104,737	7,228	491
SIBLEY	86.510	229,459	19,851	11,932	1,332
STEARNS	92.850	2,513,744	233,401	42,320	3,929
STEELE	85.740	223,534	19,166	51,409	4,408
STEVENS	92.750	392,293	36,385	2,045	190
SWIFT	87.838	307,799	27,036	3,585	315
TUDD	115.280	466,483	53,776	108,012	12,452
TRAVERSE	79.300	77,228	6,124	855	68
WABASHA	95.400	481,740	45,958	32,478	3,098
WADENA	113.610	518,516	58,909	2,671	303
WASECA	83.100	254,819	21,175	73,537	6,111
WASHINGTON	102.583	2,850,937	292,458	21,129	2,167
WATONWAN	84.510	693,058	58,570	15,065	1,273
WILKIN	83.830	860,023	72,095	840	70
WINONA	96.190	688,722	66,248	30,956	2,978
WRIGHT	94.195	2,687,141	253,115	38,305	3,608
YELLOW MEDICINE	86.654	973,343	84,345	10,424	903
COOK	70.528	101,883	7,186		
STATEWIDE TOTALS		96,550,943	9,839,253	1,457,604	145,179

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.

ASSESSED VALUES, MILL RATES, TOTAL TAXES LEVIED, HOMESTEAD AND AGRICULTURAL CREDIT, AND NET TAXES LEVIED BY COUNTY, BY CITY AND TOWNSHIP

1978 ASSESSMENT - TAXES PAYABLE 1979

County	ASSESSED VALUES			Total Taxes Levied	Average Rate of Tax	Homestead Credit Amount*	HOMESTEAD CREDIT						Total Number Receiving	Agricultural Credit Amount	NET TAX PAYABLE	
	Real Property	Personal Property	Total Assessed Value				Number of Aq Homesteads	Up To \$175	\$175 - \$325	\$325 - Maximum	Number of NonAq Homesteads	Up To \$175				\$175 - \$325
<b>Atkin</b>																
CITY	8,394,791	92,308	8,487,099	820,148	96.435	184,792	1						817	9,616	625,740	
TOWN	41,785,633	471,551	42,257,184	3,468,920	86.824	743,971	503	97	23	1,994	424	166	3,207	300,340	2,624,609	
TOTAL	50,180,424	563,859	50,744,283	4,489,067	88.464	928,760	504	97	23	2,654	543	201	4,022	309,955	3,250,352	
<b>Anoka</b>																
CITY	614,903,935	21,656,408	636,560,343	59,985,365	94.234	12,065,504	292	210	191	1,728	6,855	30,166	39,442	133,509	47,786,352	
TOWN	31,688,444	399,362	32,087,806	2,928,180	91.267	757,919	269	166	128	315	330	1,601	2,809	87,506	2,082,755	
TOTAL	646,592,379	22,055,770	668,648,149	62,913,542	94.091	12,823,424	561	376	319	2,043	7,185	31,767	42,251	221,014	49,869,104	
<b>Becker</b>																
CITY	24,031,286	709,440	24,740,726	2,763,036	111.680	468,033	2	2	1	1,219	653	557	2,434	3,895	2,291,108	
TOWN	48,939,758	539,562	49,479,320	5,145,158	103.986	828,538	862	487	394	1,639	670	549	4,601	368,054	3,948,566	
TOTAL	72,971,044	1,249,002	74,220,046	7,908,189	106.551	1,296,561	864	489	395	2,858	1,323	1,106	7,035	371,954	6,239,674	
<b>Beltrami</b>																
CITY	20,626,689	1,648,286	22,274,975	2,790,334	125.268	416,810	12	6		1,444	562	433	2,457	2,241	2,371,283	
TOWN	27,528,775	2,739,416	30,268,191	3,306,750	109.248	624,090	910	256	63	1,260	650	572	3,711	141,533	2,541,127	
TOTAL	48,155,464	4,387,702	52,543,166	6,097,086	116.040	1,040,896	922	262	63	2,704	1,212	1,005	6,168	143,771	4,912,419	
<b>Benton</b>																
CITY	33,446,647	1,705,419	35,152,066	4,045,565	115.088	661,899	26	3	2	1,085	897	1,027	3,040	1,849	3,381,817	
TOWN	26,678,471	1,413,203	28,091,674	2,484,780	88.453	612,518	2,084	523	212	613	341	402	4,175	215,571	1,657,691	
TOTAL	60,125,118	3,118,622	63,243,740	6,530,345	103.257	1,274,416	2,110	526	214	1,698	1,238	1,429	7,215	216,423	5,039,506	
<b>Big Stone</b>																
CITY	7,444,898	480,181	7,925,079	1,310,148	165.317	251,980	10			923	411	247	1,593	1,302	1,056,786	
TOWN	20,799,434		20,799,434	1,790,535	86.086	171,753	266	214	242	118	12	879	229,120	1,389,662		
TOTAL	28,244,332	480,181	28,724,513	3,100,684	107.946	423,737	276	214	244	1,041	438	259	2,472	230,500	2,446,447	
<b>Blue Earth</b>																
CITY	96,350,592	3,610,396	99,960,988	13,002,068	130.071	1,846,933	3	5	9	1,822	2,040	3,454	7,333	5,776	11,149,359	
TOWN	101,655,358	1,617,563	103,272,921	8,912,103	86.297	856,409	160	165	1,406	718	384	530	3,363	1,010,841	3,044,853	
TOTAL	198,005,950	5,227,959	203,233,909	21,914,169	107.827	2,703,338	163	170	1,415	2,540	2,424	3,984	10,696	1,016,612	18,194,219	
<b>Brown</b>																
CITY	52,692,534	381,375	53,073,909	5,304,807	99.951	1,200,417	24	3	7	2,337	1,724	1,603	5,698	5,299	4,099,091	
TOWN	64,248,318	181,211	64,429,529	6,662,685	72.369	478,838	187	109	1,157	187	114	36	1,790	757,389	3,426,458	
TOTAL	116,940,852	562,586	117,503,438	9,967,493	84.827	1,679,254	211	112	1,164	2,524	1,838	1,639	7,488	762,689	7,525,550	
<b>Carlton</b>																
CITY	39,523,402	1,826,009	41,349,411	5,103,519	123.424	840,210	122	16	1	3,452	1,416	733	5,740	4,711	4,258,598	
TOWN	35,162,076	7,100,629	42,262,705	4,390,100	103.876	656,111	3,335	174	33	1,852	770	465	6,629	99,604	3,634,385	
TOTAL	74,685,478	8,926,638	83,612,116	9,493,618	113.544	1,496,319	3,458	190	34	5,304	2,186	1,198	12,370	104,317	7,892,982	
<b>Carver</b>																
CITY	77,392,408	2,341,666	79,734,074	9,102,759	114.164	1,621,736	200	11	89	3,294	1,380	3,569	8,543	51,764	7,429,259	
TOWN	48,505,681	602,860	49,108,521	4,590,348	93.474	744,573	1,080	162	1,119	717	286	720	4,084	435,421	3,410,354	
TOTAL	125,898,089	2,944,506	128,842,595	13,693,108	106.278	2,366,308	1,280	173	1,208	4,011	1,666	4,289	12,627	487,186	10,839,614	
<b>Cass</b>																
CITY	16,046,835	854,944	16,901,779	1,876,190	111.005	301,459	55	4		1,333	412	283	2,137	41,292	1,533,449	
TOWN	46,299,722	6,202,651	52,502,373	5,285,745	100.676	691,517	3,224	91	13	2,887	888	383	7,486	295,306	4,296,922	
TOTAL	62,346,557	7,057,595	69,404,152	7,161,936	103.192	992,974	3,279	95	13	4,220	1,300	666	9,623	336,508	5,832,374	
<b>Chippewa</b>																
CITY	19,363,619	1,382,144	20,745,763	2,441,518	117.688	495,744	5	2		1,530	747	485	2,774	2,714	1,943,060	
TOWN	44,051,217	560,734	44,611,951	3,948,998	88.519	353,561	227	164	771	293	80	18	1,553	495,051	3,100,386	
TOTAL	63,414,836	1,942,878	65,357,714	6,390,520	97.778	849,306	232	166	776	1,823	827	503	4,327	497,765	5,043,449	
<b>Chisago</b>																
CITY	30,224,513	1,768,332	31,992,845	3,621,924	113.210	721,668	137	102		614	891	1,145	2,965	43,181	2,857,075	
TOWN	37,952,782	1,044,965	38,997,747	3,906,296	100.167	831,379	551	511	630	553	520	853	3,618	278,312	2,796,605	
TOTAL	68,177,295	2,813,297	70,990,592	7,528,219	106.045	1,553,051	688	613	706	1,167	1,411	1,998	6,583	321,492	5,653,676	
<b>Clay</b>																
CITY	85,361,149	2,993,844	88,354,993	9,655,016	109.275	1,926,103	45	5		1,960	2,129	3,583	7,728	5,058	7,723,855	
TOWN	58,453,285	1,069,366	59,522,651	5,406,964	90.839	606,078	489	315	772	526	250	250	2,781	561,000	4,239,886	
TOTAL	143,814,434	4,063,210	147,877,644	15,061,980	101.854	2,532,175	534	320	778	2,486	2,558	3,833	10,509	566,057	11,963,748	
<b>Clearwater</b>																
CITY	3,635,973	180,213	3,816,186	440,961	115.550	86,207	6	1		635	81	30	753	532	354,222	
TOWN	18,080,844	4,683,289	22,764,133	2,074,833	91.145	91,145	806	247	45	460	137	33	1,728	113,142	1,742,691	
TOTAL	21,716,817	4,863,502	26,580,319	2,515,793	94.649	305,208	812	248	45	1,095	218	63	2,481	113,671	2,096,914	
<b>Cottonwood</b>																
CITY	21,562,644	412,229	21,974,873	2,276,429	103.592	523,472	1	2		1,356	730	609	2,698	1,853	1,751,104	
TOWN	70,220,819	81,748	70,302,567	4,982,750	80.876	369,929	89	88	858	243	97	31	1,406	795,850	3,818,971	
TOTAL	91,783,463	493,977	92,277,440	7,259,183	78.667	893,403	90	90	858	1,599	827	640	4,104	795,700	5,570,080	
<b>Crow Wing</b>																
CITY	74,138,291	2,484,698	76,622,989	6,922,409	90.344	1,311,666	17	6	3	3,634	1,559	1,277	6,496	170,607	5,440,136	
TOWN	67,439,436	207,667	67,647,103	5,598,482	82.760	1,182,746	521	188	66	2,687	1,239	821	5,522	357,001	4,058,735	
TOTAL	141,577,727	2,692,365	144,270,092	12,520,894	86.788	2,494,414	538	194	69	6,321	2,798	2,098	12,018	527,609	9,498,871	
<b>Dakota</b>																
CITY	714,927,726	22,819,716	737,747,442	74,242,059	100.633	11,754,588	66	72	145	2,541	7,465	28,739	39,028	203,477	62,283,994	
TOWN																



TABLE 30

ASSESSED VALUES, MILL RATES, TOTAL TAXES LEVIED, HOMESTEAD AND AGRICULTURAL CREDIT, AND NET TAXES LEVIED BY COUNTY, BY CITY AND TOWNSHIP

1978 ASSESSMENT - TAXES PAYABLE 1979

County	ASSESSED VALUES			Total Taxes Levied	Average Rate of Tax	Homestead Credit Amount*	HOMESTEAD CREDIT						Total Number Receiving	Agricultural Credit Amount	NET TAX PAYABLE
	Real Property	Personal Property	Total Assessed Value				Number of Ag Homesteads			Number of NonAg Homesteads					
							Up To \$175	\$175 - \$325	\$325 - Maximum	Up To \$175	\$175 - \$325	\$325 - Maximum			
Dodge															
CITY	16,787,757	734,777	17,522,534	1,931,034	110.203	475,295	38	5	13	745	744	603	2,148	6,977	1,448,762
TOWNSHIP	51,365,663	340,510	51,706,173	4,045,553	78.271	445,248	301	228	871	228	134	69	1,831	612,690	2,987,615
TOTAL	68,153,420	1,075,287	69,208,707	5,976,588	86.356	920,544	339	233	884	973	878	672	3,979	619,667	4,436,377
Douglas															
CITY	27,293,885	1,350,297	28,644,182	3,140,661	109.644	515,909	12	16	7	1,377	849	486	2,745	6,435	2,618,317
TOWNSHIP	57,962,252	819,834	58,782,086	5,074,763	86.332	991,359	465	640	553	729	899	905	4,191	403,103	3,680,301
TOTAL	85,256,137	2,170,131	87,426,268	8,215,418	93.970	1,507,268	477	656	560	2,106	1,748	1,389	6,936	409,538	6,298,616
Faribault															
CITY	24,844,035	1,137,762	25,981,797	2,783,813	107.145	614,131	8	3	22	2,459	862	488	3,842	9,454	2,160,228
TOWNSHIP	90,460,136	149,066	90,609,202	6,501,640	71.755	465,379	114	83	1,210	236	51	19	1,713	1,061,771	4,974,490
TOTAL	115,304,171	1,286,828	116,590,999	9,285,455	79.641	1,079,511	122	86	1,232	2,695	913	507	5,555	1,071,225	7,134,719
Fillmore															
CITY	24,448,887	837,248	25,286,135	2,912,990	115.201	722,522	26	37	79	1,743	1,080	711	3,676	29,914	2,160,554
TOWNSHIP	57,600,721	571,575	58,172,296	5,054,104	86.882	642,692	234	333	1,459	292	80	35	2,433	705,155	3,706,257
TOTAL	82,049,608	1,408,823	83,458,431	7,967,096	95.462	1,365,216	260	370	1,538	2,035	1,160	746	6,109	735,071	5,866,809
Freeborn															
CITY	68,351,909	2,222,154	70,574,063	6,833,073	96.821	1,385,360	6	2	6	2,772	2,442	1,453	6,681	5,047	5,442,666
TOWNSHIP	95,722,916	3,910,086	99,633,002	7,237,395	72.641	832,283	113	205	1,470	626	543	271	3,228	1,034,918	5,370,194
TOTAL	164,074,825	6,132,240	170,207,065	14,070,466	82.667	2,217,642	119	207	1,476	3,398	2,985	1,724	9,909	1,039,965	10,812,859
Goodhue															
CITY	191,374,397	4,369,387	195,743,784	13,188,644	67.377	1,292,333	93	24	18	3,274	2,588	1,070	6,987	20,178	11,874,133
TOWNSHIP	82,757,083	539,098	83,296,181	5,966,635	71.632	905,425	1,316	471	1,156	906	559	620	4,828	848,157	4,215,053
TOTAL	274,131,480	4,908,485	279,039,965	19,155,278	68.647	2,197,758	1,409	495	1,174	4,180	3,067	1,690	11,815	868,334	16,091,181
Grant															
CITY	6,772,587	654,991	7,427,578	816,641	109.947	179,093	6	2	8	865	216	103	1,200	4,006	633,542
TOWNSHIP	26,863,000	86,854	26,949,854	2,157,539	80.058	216,782	166	213	398	140	14	4	935	303,856	1,636,901
TOTAL	33,635,587	741,845	34,377,432	2,974,183	86.516	395,874	172	215	406	1,005	230	107	2,135	307,867	2,270,442
Hennepin															
CITY	4,477,805,279	104,898,065	4,582,703,344	497,652,386	108.594	66,427,519	470	381	672	9,785	30,506	174,628	216,442	460,329	430,764,538
TOWNSHIP	6,023,593	73,358	6,096,951	466,219	101.070	123,587	50	46	70	25	29	29	455	33,409	459,223
TOTAL	4,483,828,872	104,971,423	4,588,800,295	498,268,602	108.584	66,551,106	520	427	742	9,810	30,535	174,663	216,897	493,742	431,223,756
Houston															
CITY	20,013,233	632,763	20,645,996	2,055,589	99.564	592,097	3	8	8	1,176	1,164	502	2,861	5,517	1,457,975
TOWNSHIP	28,407,054	400,697	28,807,751	2,648,713	91.944	489,015	200	374	707	271	210	189	1,951	309,700	1,849,998
TOTAL	48,420,287	1,033,460	49,453,747	4,704,303	95.125	1,081,105	203	382	715	1,447	1,374	691	4,812	315,222	3,307,976
Hubbard															
CITY	7,849,333	453,868	8,303,201	744,872	89.709	130,329	5	1	1	876	174	47	1,104	1,933	612,610
TOWNSHIP	34,991,372	2,650,226	37,641,598	3,339,529	88.719	446,651	556	153	36	1,195	598	271	2,809	1,78,875	2,714,003
TOTAL	42,840,705	3,104,094	45,944,799	4,084,400	88.898	576,980	561	154	37	2,071	772	318	3,913	1,80,806	3,326,614
Isanti															
CITY	12,779,008	642,549	13,421,557	1,693,882	126.206	292,907	7	2	4	184	396	513	1,106	1,466	1,399,529
TOWNSHIP	42,004,252	864,048	42,870,300	4,734,739	110.443	1,129,640	431	747	1,029	614	713	907	4,441	339,202	8,000,184
TOTAL	54,783,260	1,506,597	56,291,857	6,428,620	114.202	1,422,547	438	749	1,033	798	1,109	1,420	5,547	340,669	9,400,713
Itasca															
CITY	51,962,680	1,485,458	53,448,138	6,389,955	119.554	1,597,492	11			3,885	556	325	4,777	699	4,791,774
TOWNSHIP	111,712,224	9,314,126	121,026,350	10,154,670	83.905	1,972,676	1,913	10	8	8,735	521	165	11,352	181,813	8,000,184
TOTAL	163,674,904	10,799,584	174,474,488	16,544,629	94.825	3,570,168	1,924	10	8	12,620	1,077	490	16,129	182,510	12,791,970
Jackson															
CITY	14,994,802	771,025	15,765,827	1,757,241	111.459	445,476	7	4	7	1,014	690	450	2,172	2,872	1,308,893
TOWNSHIP	84,350,681	683,387	85,034,068	5,849,173	68.786	422,851	123	212	985	190	57	6	1,573	954,137	4,472,185
TOTAL	99,345,483	1,454,412	100,799,895	7,606,416	75.461	868,327	130	216	992	1,204	747	456	3,745	957,011	5,781,078
Kanabec															
CITY	8,034,653	207,719	8,242,372	1,117,567	135.588	192,725	11	9	9	315	272	263	879	2,779	922,063
TOWNSHIP	16,212,795	60,009	16,272,804	1,976,850	121.461	445,105	676	440	420	490	146	192	2,364	161,138	1,370,607
TOTAL	24,247,448	267,808	24,515,256	3,094,420	126.224	637,832	687	449	449	805	418	455	3,243	163,914	2,292,674
Kandiyohi															
CITY	51,596,755	1,543,974	53,140,729	5,715,681	107.557	1,136,738	2	3	8	1,507	1,652	1,673	4,045	7,451	4,571,492
TOWNSHIP	65,498,310	1,276,069	66,774,379	5,858,438	87.735	804,406	391	349	1,011	963	567	377	3,658	621,746	4,432,286
TOTAL	117,095,065	2,820,043	119,915,108	11,574,119	96.519	1,941,144	393	352	1,019	2,470	2,219	2,050	8,503	629,202	9,003,776
Kittson															
CITY	6,235,979	994,805	7,230,784	910,026	125.854	167,059	35	4	3	905	219	132	1,298	2,850	740,117
TOWNSHIP	29,987,043	6,679,639	36,666,682	3,087,524	84.205	162,732	489	224	173	97	21	2	1,006	286,091	2,638,701
TOTAL	36,223,022	7,674,444	43,897,466	3,997,546	91.066	329,792	524	228	176	1,002	240	134	2,304	288,942	3,378,812
Koochiching															
CITY	28,627,947	942,087	29,570,034	3,932,733	132.997	530,135	6	1		1,674	680	306	2,667	5,615	3,396,983
TOWNSHIP	12,761,114	63,321	12,824,437	1,411,095	110.032	298,250	491	91	39	644	467	107	1,839	60,161	1,052,664
TOTAL	41,389,063	1,005,408	42,394,471	5,343,830	126.050	828,385	497	92	39	2,318	1,147	413	4,506	65,774	4,449,647
Lac Qui Parle															
CITY	12,096,288	976,960	13,073,248	1,293,599	98.950	242,720	13			1,026	428	133	1,600	1,231	1,049,648
TOWNSHIP	48,016,157	151,511	48,167,668	3,459,098	71.814	361,775	116	272	782	155	26	12			

ASSESSED VALUES, MILL RATES, TOTAL TAXES LEVIED, HOMESTEAD AND AGRICULTURAL CREDIT, AND NET TAXES LEVIED BY COUNTY, BY CITY AND TOWNSHIP

1978 ASSESSMENT - TAXES PAYABLE 1979

County	ASSESSED VALUES			Total Taxes Levied	Average Rate of Tax	Homestead Credit Amount*	HOMESTEAD CREDIT						Total Number Receiving	Agricultural Credit Amount	NET TAX PAYABLE	
	Real Property	Personal Property	Total Assessed Value				Number of Ag Homesteads			Number of NonAg Homesteads						
							Up To \$175	\$175 - \$325	\$325 - Maximum	Up To \$175	\$175 - \$325	Maximum				
<b>Lake</b>																
CITY	12,960,203	305,219	13,265,422	1,581,795	119.242	737,726				194	875	975	2,044	1,167	842,922	
TOWN	15,687,295	452,585	16,139,880	1,544,703	95.707	659,876	11	11	13	230	671	567	1,503	49,859	1,034,968	
TOTAL	28,647,498	757,804	29,405,302	3,126,497	106.324	1,197,601	11	11	13	424	1,546	1,542	3,547	51,006	1,877,890	
<b>Lake/Woods</b>																
CITY	2,098,804	227,411	2,326,215	329,041	141.449	58,833	2	3	1	324	80	34	444	764	269,444	
TOWN	6,236,893	412,929	6,649,822	875,994	131.732	111,288	289	105	38	159	67	63	701	55,034	709,472	
TOTAL	8,335,697	640,340	8,976,037	1,205,033	134.250	170,119	291	108	39	483	147	77	1,145	55,800	979,114	
<b>LeSueur</b>																
CITY	25,952,551	1,140,699	27,093,250	3,572,320	131.853	784,069	8	7	8	1,483	1,181	979	3,666	5,179	2,783,072	
TOWN	46,365,622	733,492	47,079,114	4,658,469	98.950	628,520	159	220	1,055	496	306	239	2,475	499,847	3,530,102	
TOTAL	72,298,173	1,874,191	74,172,364	8,230,789	110.968	1,412,587	167	227	1,063	1,979	1,487	1,218	6,141	505,027	6,313,175	
<b>Lincoln</b>																
CITY	7,084,891	178,500	7,263,391	768,231	105.768	200,267	9	1	4	867	291	127	1,299	2,582	565,382	
TOWN	28,288,162	59,994	28,348,156	2,192,033	77.325	270,604	127	263	486	100	14	3	993	335,077	1,586,352	
TOTAL	35,373,053	238,494	35,611,547	2,960,265	83.127	470,873	136	264	490	967	305	130	2,292	337,659	2,151,733	
<b>Lyon</b>																
CITY	44,712,052	1,517,640	46,229,692	4,422,312	95.660	863,552	13	3	10	2,186	1,242	1,096	4,550	5,633	3,553,127	
TOWN	51,609,476	423,558	52,033,034	3,771,501	72.483	379,033	260	241	918	284	110	52	1,865	568,439	2,824,029	
TOTAL	96,321,528	1,941,198	98,262,726	8,193,809	83.387	1,242,585	273	244	928	2,470	1,352	1,148	6,415	574,069	6,377,155	
<b>McLeod</b>																
CITY	50,168,253	1,011,065	51,179,298	5,707,029	111.510	1,204,742	5	4	3	1,538	1,596	1,909	9,055	2,373	4,699,914	
TOWN	50,963,807	415,248	51,379,055	4,464,458	86.853	702,089	767	494	1,014	412	365	173	3,225	577,555	3,184,814	
TOTAL	101,132,060	1,426,293	102,558,353	10,171,490	99.170	1,906,832	772	498	1,017	1,950	1,961	2,082	12,280	579,925	7,884,733	
<b>Mahnomen</b>																
CITY	2,609,990	279,242	2,889,232	361,326	125.060	86,849	5		1	332	132	63	533	410	274,067	
TOWN	11,971,421	32,619	12,004,040	1,306,535	108.841	158,730	269	145	200	194	43	13	864	127,011	1,020,794	
TOTAL	14,581,411	311,861	14,893,272	1,667,857	111.987	245,578	274	145	201	526	175	76	1,397	127,423	1,294,856	
<b>Marshall</b>																
CITY	7,507,379	805,545	8,312,924	957,069	115.130	209,054	9	2	1,192	295	117	112	1,615	1,473	746,542	
TOWN	43,498,965	7,164,900	50,663,865	4,564,860	89.747	336,460	902	513	326	159	30	3	1,933	444,787	3,783,613	
TOTAL	51,006,344	7,970,445	58,976,789	5,521,928	93.312	545,513	911	515	326	1,351	325	120	3,548	446,257	4,530,158	
<b>Martin</b>																
CITY	42,460,253	958,419	43,418,672	4,768,965	109.837	1,002,353	9	10	15	2,367	1,659	751	4,811	18,939	3,747,673	
TOWN	95,198,594	580,826	95,779,420	7,124,010	74.379	439,279	65	85	1,142	225	86	30	1,633	1,047,874	5,636,857	
TOTAL	137,658,847	1,539,245	139,198,092	11,892,978	85.439	1,441,620	74	95	1,157	2,592	1,745	781	6,444	1,066,811	9,384,539	
<b>Becker</b>																
CITY	20,990,179	992,053	21,982,232	2,306,282	104.916	522,856	10	7	6	1,275	914	486	2,698	4,599	1,778,817	
TOWN	50,147,944	554,132	50,702,076	4,500,581	88.765	625,579	342	305	1,052	671	319	112	2,801	549,157	3,325,845	
TOTAL	71,138,123	1,546,185	72,684,308	6,806,860	93.650	1,148,435	352	312	1,058	1,946	1,233	598	5,499	553,759	5,104,655	
<b>Hille Lacs</b>																
CITY	15,740,364	633,363	16,373,727	3,084,696	127.320	398,844	3	3	8	783	558	540	1,895	5,901	1,679,851	
TOWN	28,045,378	425,507	28,470,885	3,087,861	108.457	609,064	365	521	577	693	364	290	2,810	229,923	2,248,874	
TOTAL	43,785,742	1,058,870	44,844,612	5,172,556	115.344	1,008,009	368	524	585	1,476	922	830	4,705	759,829	3,928,718	
<b>Morrison</b>																
CITY	20,187,862	1,363,455	21,551,297	2,848,726	132.184	598,300	38	62	46	1,569	986	492	3,193	14,132	2,236,294	
TOWN	41,005,023	1,650,095	42,655,118	4,897,321	114.812	968,906	906	919	516	637	407	560	4,345	386,173	3,542,242	
TOTAL	61,192,865	3,013,550	64,206,415	7,746,046	120.643	1,567,205	944	981	962	2,206	1,393	1,052	7,538	400,305	5,778,536	
<b>Monroe</b>																
CITY	75,908,308	1,039,342	76,947,650	8,801,869	114.388	2,007,726	14	11	12	2,832	3,012	2,865	8,746	7,457	6,786,886	
TOWN	83,817,418	697,086	84,514,504	6,698,821	79.262	800,875	359	302	1,266	708	509	270	3,414	887,159	5,010,787	
TOTAL	159,725,726	1,736,428	161,462,154	15,500,686	96.002	2,808,599	373	313	1,278	3,540	3,521	3,135	12,160	894,613	11,797,474	
<b>Murray</b>																
CITY	10,344,837	584,619	10,929,456	1,160,515	106.182	292,095	7	4	2	939	475	244	1,671	2,882	865,538	
TOWN	56,978,226	19,787	56,998,013	4,256,708	74.682	383,025	70	123	931	157	53	35	1,369	652,189	3,221,494	
TOTAL	67,323,063	604,406	67,927,469	5,417,219	99.537	675,119	77	127	933	1,096	528	279	3,040	655,068	4,087,033	
<b>Nicollet</b>																
CITY	40,844,837	1,230,455	42,075,292	4,531,939	107.710	1,047,197	2	1	6	830	1,554	1,664	4,057	5,875	3,478,867	
TOWN	49,032,498	533,613	49,566,111	4,086,485	82.445	437,891	84	93	877	184	193	161	1,594	561,863	3,086,731	
TOTAL	89,877,335	1,764,068	91,641,403	8,618,422	94.045	1,485,087	86	94	883	1,016	1,747	1,825	5,651	567,741	6,565,594	
<b>Nobles</b>																
CITY	35,063,207	733,322	35,796,529	3,868,913	108.081	780,554	12	4	9	2,242	1,033	826	4,126	6,050	3,082,309	
TOWN	70,836,541	139,248	70,975,789	5,470,468	77.075	409,642	136	79	1,057	308	30	9	1,619	815,100	4,245,726	
TOTAL	105,899,748	872,570	106,772,318	9,339,385	87.470	1,190,195	148	83	1,066	2,550	1,063	835	5,745	821,150	7,328,040	
<b>Norman</b>																
CITY	6,904,333	885,069	7,789,402	990,701	127.186	235,535	2		3	1,002	284	218	1,509	652	754,514	
TOWN	39,977,130	615,760	40,592,890	3,683,467	90.742	272,663	242	260	474	213	38	10	1,237	428,654	2,982,150	
TOTAL	46,881,463	1,500,829	48,382,292	4,674,167	96.609	508,194	244	260	477	1,215	322	228	2,746	429,306	3,736,670	
<b>Olmsted</b>																
CITY	261,206,169	3,289,218	264,495,387	27,519,925	104.047	4,179,504	11	3	2	1,943	4,658					

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ASSESSED VALUES, MILL RATES, TOTAL TAXES LEVIED, HOMESTEAD AND AGRICULTURAL CREDIT, AND NET TAXES LEVIED BY COUNTY, BY CITY AND TOWNSHIP  
1978 ASSESSMENT - TAXES PAYABLE 1979

County	ASSESSED VALUES			Total Taxes Levied	Average Rate of Tax	Homestead Credit Amount*	HOMESTEAD CREDIT						Total Number Receiving	Agricultural Credit Amount	NET TAX PAYABLE
	Real Property	Personal Property	Total Assessed Value				Number of Ag Homesteads			Number of NonAg Homesteads					
							Up To \$175	\$175 - \$325	\$325 - Maximum	Up To \$175	\$175 - \$325	\$325 - Maximum			
<b>Ottar Tail</b>															
CITY	50,067,377	3,001,793	61,069,170	6,348,216	103.951	1,100,050									
TOWN	92,627,711	1,472,261	94,099,972	8,512,707	90.465	1,411,327	2,173	1,537	834	3,197	1,711	1,011	6,016	14,520	5,232,830
TOTAL	150,695,088	4,474,054	155,169,142	14,860,923	95.772	2,512,170	2,222	1,562	854	5,245	2,627	1,435	13,945	303,641	11,500,589
<b>Pennington</b>															
CITY	18,729,009	1,166,454	19,895,463	2,423,645	121.819	458,221									
TOWN	15,522,534	3,780,611	19,303,145	1,895,093	98.175	262,580	396	321	112	239	146	133	2,155	312	1,965,112
TOTAL	34,251,543	4,947,065	39,198,608	4,318,738	110.176	720,799	398	321	112	1,126	919	626	3,502	1,010,190	1,692,323
<b>Pine</b>															
CITY	13,102,392	1,173,086	14,275,478	1,970,199	138.013	392,042	288	84	63	1,212	951	302	2,500	26,916	1,550,441
TOWN	27,417,777	1,063,476	28,481,253	3,607,872	126.675	637,341	2,320	628	341	902	328	192	4,731	251,956	2,718,575
TOTAL	40,520,169	2,236,562	42,756,731	5,578,070	130.461	1,030,185	2,608	712	424	2,114	879	494	7,231	278,875	4,269,010
<b>Pipestone</b>															
CITY	16,096,040	1,344,968	17,441,008	1,661,896	95.287	379,401	15	7	16	1,507	607	219	2,371	9,044	1,273,451
TOWN	31,384,896	250,131	31,635,027	2,429,000	76.782	238,633	95	87	572	66	43	10	873	364,023	1,826,344
TOTAL	47,480,936	1,595,099	49,076,035	4,090,898	83.358	618,031	110	94	588	1,573	650	229	3,244	373,064	3,099,803
<b>Polk</b>															
CITY	49,876,819	3,634,342	53,511,161	6,200,961	115.882	1,107,534	79	6	5	2,777	1,177	1,683	5,727	7,641	5,085,706
TOWN	89,688,931	3,574,152	93,263,083	8,116,794	93.015	630,690	1,647	635	739	582	206	90	3,899	851,190	6,492,914
TOTAL	139,565,750	7,208,494	146,774,244	14,317,755	101.707	1,738,219	1,726	641	744	3,359	1,383	1,773	9,626	1,728,834	11,578,620
<b>Pope</b>															
CITY	10,419,209	765,916	11,185,205	1,152,786	103.063	243,271	17	1	2	1,045	404	141	1,610	2,201	907,314
TOWN	32,080,272	516,356	32,596,628	3,673,788	112.903	367,336	761	422	360	442	156	47	2,188	327,940	1,978,512
TOTAL	42,499,561	1,282,272	43,781,833	4,826,574	87.401	610,608	778	423	362	1,487	560	188	3,798	330,142	2,885,824
<b>Ramsay</b>															
CITY	1,593,150,115	45,178,906	1,638,329,101	198,921,224	121.417	29,080,536	5	17	30	5,948	24,930	67,266	98,196	20,616	169,820,072
TOWN	15,486,922	185,770	15,672,692	1,820,806	116.177	432,545	1	9	9	152	292	1,026	1,489	5,856	1,385,405
TOTAL	1,608,637,037	45,364,756	1,654,001,793	200,742,030	121.367	29,513,079	6	26	39	6,100	25,222	68,292	99,685	26,474	171,202,477
<b>Red Lake</b>															
CITY	3,243,870	791,581	4,035,451	613,105	151.930	115,537	10	9	2	513	158	87	779	1,449	496,119
TOWN	10,206,048	1,809,956	12,094,004	1,267,799	103.175	143,034	268	225	164	72	13	5	727	110,805	993,960
TOTAL	13,450,918	2,601,537	16,052,455	1,880,905	115.373	258,571	278	234	166	585	171	92	1,506	112,252	1,490,082
<b>Redwood</b>															
CITY	27,542,049	876,698	28,418,747	2,576,529	90.663	554,579	5	10	15	2,042	802	505	3,379	9,431	2,012,516
TOWN	87,218,805	142,784	87,361,589	4,023,860	46.953	674,354	143	291	1,132	165	39	14	1,744	1,022,279	4,527,227
TOTAL	114,760,854	1,019,482	115,780,336	6,600,389	74.282	1,028,931	148	261	1,147	2,207	841	519	5,123	1,031,717	6,539,744
<b>Renville</b>															
CITY	23,008,277	1,406,669	24,414,946	2,277,104	93.267	530,341	7	2	9	2,228	757	411	3,414	6,291	1,740,472
TOWN	99,303,769	967,639	100,271,408	6,757,367	67.391	588,919	82	74	1,616	213	37	9	2,031	1,105,356	5,063,092
TOTAL	122,312,046	2,374,308	124,686,354	9,034,460	72.458	1,119,260	89	76	1,625	2,441	794	420	5,445	1,111,650	6,803,554
<b>Rice</b>															
CITY	72,875,874	2,624,972	75,500,846	8,385,633	111.067	1,569,478	4	11	23	1,560	2,228	2,471	6,297	12,959	6,803,196
TOWN	62,938,433	341,545	63,280,120	5,707,938	87.993	938,799	228	336	1,357	554	604	538	3,617	627,265	4,141,874
TOTAL	135,814,307	4,556,515	140,368,822	14,093,567	100.406	2,508,280	232	347	1,380	2,114	2,832	3,009	9,914	640,210	10,945,069
<b>Rock</b>															
CITY	16,142,945	412,979	16,555,924	1,494,636	90.278	356,171	19	6	9	800	651	461	1,946	7,041	1,131,424
TOWN	43,223,455	54,665	43,278,120	3,182,078	73.526	251,299	170	109	544	96	20	3	942	499,876	2,430,903
TOTAL	59,366,400	467,644	59,834,044	4,676,713	78.161	607,476	189	115	553	896	671	464	2,888	506,914	3,562,332
<b>Roseau</b>															
CITY	7,963,381	553,649	8,517,030	903,146	106.040	161,659	12	1		945	230	79	1,267	522	740,965
TOWN	21,759,440	627,012	22,386,452	2,189,002	97.782	291,047	1,443	332	150	335	82	22	2,364	232,066	1,665,889
TOTAL	29,722,821	1,180,661	30,903,482	3,092,147	100.058	452,703	1,455	333	150	1,280	312	101	3,631	232,583	2,406,861
<b>St. Louis</b>															
CITY	395,717,829	15,260,162	410,977,991	53,827,486	130.974	12,598,444	9	8	6	27,247	9,158	10,758	47,186	6,337	41,222,705
TOWN	148,446,794	9,789,969	158,236,763	16,596,616	104.885	4,073,853	2,068	141	81	16,790	2,072	1,499	22,651	402,799	12,119,964
TOTAL	544,164,623	25,050,131	569,214,754	70,424,101	123.721	16,672,296	2,077	147	85	44,037	11,230	12,257	69,833	409,127	53,342,670
<b>Scott</b>															
CITY	111,891,865	4,117,620	116,009,485	14,223,488	122.606	1,911,198	7	24	124	546	1,110	4,650	6,461	67,011	12,245,279
TOWN	46,782,237	489,173	47,271,410	5,130,995	108.543	961,021	78	192	1,121	168	267	1,314	3,140	367,662	3,822,312
TOTAL	158,674,102	4,606,793	163,280,895	19,354,483	118.535	2,872,219	85	216	1,245	714	1,377	5,964	9,601	484,666	16,067,600
<b>Sherburne</b>															
CITY	135,981,145	2,740,740	138,721,885	8,842,835	63.745	758,222	184	76	57	1,035	899	1,224	3,475	36,146	8,048,467
TOWN	33,107,906	341,545	33,449,451	2,858,771	85.465	742,982	1,634	417	167	1,206	829	646	4,899	192,105	1,923,684
TOTAL	169,089,051	3,082,285	172,171,336	11,701,606	67.965	1,501,206	1,818	493	224	2,241	1,728	1,870	8,374	228,256	9,972,141
<b>Sibley</b>															
CITY	14,286,332	491,795	14,778,127	1,671,298	113.093	442,301	2		3	1,049	832	342	2,228	1,420	1,227,577
TOWN	68,656,556	59,055,407	127,711,963	4,716,235	79.861	517,339	109	108	1,281	202	106	31	1,837	710,034	3,488,862
TOTAL	82,942,888	60,547,202	143,490,090	6,387,533	86.513	959,638	111	108	1,284	1,251	938	373	4,065	711,458	4,716,439
<b>Stearns</b>															
CITY	157,990,399	5,659,678	163,650,077	16,618,061	101.546	3,007,253	20	40	22	4,011	4,602	4,210	12,905	13,583	13,597,225
TOWN	129,792,258	944,813	130,737,071	10,716,518	81.970	2,310,565	582	1,076	2,195	1,925	1,938	9,025	1,019,741	7,386,214	7,386,214
TOTAL	287,782,657	6,604,491	294,387,128	27,334,580	92.852	5,317,818	602	1,116	2,217	5,936	6,527	6,148	21,930	1,033,326	20,983,440

TABLE 30

ASSESSED VALUES, MILL RATES, TOTAL TAXES LEVIED, HOMESTEAD AND AGRICULTURAL CREDIT, AND NET TAXES LEVIED BY COUNTY, BY CITY AND TOWNSHIP

1978 ASSESSMENT - TAXES PAYABLE 1979

County	ASSESSED VALUES			Total Taxes Levied	Average Rate of Tax	Homestead Credit Amount*	HOMESTEAD CREDIT						Total Number Receiving	Agricultural Credit Amount	NET TAX PAYABLE	
	Real Property	Personal Property	Total Assessed Value				Homesteads			NonAg Homesteads						
							Number of Ag Homesteads	Up To \$175 -	\$325 - Maximum	Number of NonAg Homesteads	Up To \$175 -	\$325 - Maximum				
<b>Steele</b>																
CITY	61,836,478	444,359	62,280,837	5,082,773	94.456	1,352,998	10	5	8	1,295	2,224	1,909	5,451	4,598	4,525,177	
TOWN	52,022,146	2,295,674	54,317,820	4,102,480	75.003	536,271	211	201	1,020	366	233	110	2,121	594,635	3,051,574	
TOTAL	114,658,624	2,740,033	117,398,657	10,065,255	85.736	1,889,269	221	206	1,028	1,661	2,457	2,019	7,572	599,233	7,576,753	
<b>Stevens</b>																
CITY	12,102,715	1,150,845	13,253,560	1,584,955	119.587	320,476	6		7	821	473	372	1,679	2,234	1,262,245	
TOWN	31,297,169	944,037	32,241,206	2,634,610	81.716	249,838	76	95	585	142	59	5	962	352,931	2,031,841	
TOTAL	43,399,884	2,094,882	45,494,766	4,219,564	92.768	570,313	82	95	592	963	532	377	2,641	355,163	3,294,088	
<b>Swift</b>																
CITY	12,516,278	1,236,594	13,752,872	1,567,015	113.941	351,220	8		2	1,247	608	248	2,113	2,599	1,213,188	
TOWN	40,540,261	851,560	41,391,801	3,276,797	79.165	336,503	185	265	675	225	57	8	1,415	447,779	2,492,515	
TOTAL	53,056,539	2,088,134	55,144,673	4,843,809	87.830	687,723	192	266	677	1,473	665	256	3,529	450,376	3,705,701	
<b>Todd</b>																
CITY	13,641,794	1,051,734	14,693,528	2,007,178	136.603	451,487	21		3	1,518	649	425	2,619	1,848	1,553,843	
TOWN	32,651,611	1,248,618	33,900,229	3,594,355	106.027	775,566	1,273	867	534	930	314	150	4,068	327,734	2,491,355	
TOTAL	46,293,405	2,300,352	48,593,757	5,601,530	115.273	1,227,051	1,294	870	537	2,448	963	575	6,687	329,580	4,044,899	
<b>Traverse</b>																
CITY	4,857,032	530,565	5,387,597	663,270	123.111	141,832	3		2	736	171	100	1,012	1,411	523,027	
TOWN	29,538,451	405,365	30,143,816	2,154,545	71.476	154,167	62	162	303	43	8		578	327,398	1,672,980	
TOTAL	34,395,483	1,135,930	35,531,413	2,817,815	79.305	295,998	65	164	303	779	179	100	1,590	328,808	2,193,009	
<b>Habasha</b>																
CITY	25,942,983	858,538	26,801,521	2,883,546	107.589	686,760	25	9	12	1,322	1,249	700	3,317	7,921	2,188,865	
TOWN	39,394,727	214,871	39,609,598	3,451,975	87.150	469,642	336	190	792	636	252	135	2,141	433,159	2,569,174	
TOTAL	65,337,710	1,073,409	66,411,119	6,335,523	95.399	1,156,403	361	199	804	1,758	1,501	835	5,458	441,083	4,738,037	
<b>Madena</b>																
CITY	13,542,470	1,020,248	14,562,718	1,700,803	116.792	351,192	35	6	1	1,258	454	345	2,099	2,017	1,347,594	
TOWN	10,236,852	826,573	11,063,425	1,210,624	109.426	262,142	847	269	105	251	161	77	1,710	96,303	852,179	
TOTAL	23,779,322	1,846,821	25,626,143	2,911,429	113.612	613,329	882	275	106	1,509	615	422	3,809	98,320	2,199,780	
<b>Maseca</b>																
CITY	28,805,852	579,564	29,385,416	2,947,402	100.302	659,443	1		2	1,107	1,068	784	2,962	1,516	2,286,443	
TOWN	53,836,870	1,680,364	55,517,234	4,107,725	73.990	454,403	77	107	848	298	218	144	1,692	591,857	3,061,465	
TOTAL	82,642,722	2,259,928	84,902,650	7,055,130	83.097	1,113,847	78	107	950	1,405	1,286	928	4,654	593,372	5,347,911	
<b>Washington</b>																
CITY	327,394,913	13,953,553	341,348,466	35,732,661	104.681	6,374,150	10	12	160	2,050	4,015	15,411	21,659	174,202	29,184,309	
TOWN	68,185,706	1,491,050	69,676,756	6,431,466	92.304	1,345,165	20	42	200	436	831	3,081	4,610	193,955	4,892,346	
TOTAL	395,580,619	15,444,603	411,025,222	42,164,128	102.583	7,719,313	30	54	360	2,486	4,846	18,492	26,268	368,155	34,076,660	
<b>Hatoman</b>																
CITY	15,551,953	453,804	16,005,757	1,690,856	105.640	401,121	8		1	1,526	615	298	2,448	2,099	1,287,636	
TOWN	51,387,121	250,670	51,637,791	4,025,826	77.963	307,870	81	58	808	146	38	10	1,141	604,957	3,112,999	
TOTAL	66,939,074	704,474	67,643,548	5,716,681	84.512	708,991	89	58	810	1,672	653	308	3,590	607,055	4,400,635	
<b>Wilkin</b>																
CITY	8,642,868	726,619	9,369,487	1,032,939	110.245	226,005	3	2	11	846	261	233	1,356	4,889	802,045	
TOWN	40,816,407	3,599,923	44,416,330	3,204,589	77.826	205,000	106	94	485	80	19	5	789	446,764	2,552,817	
TOTAL	49,459,475	1,086,542	50,546,017	4,237,525	83.835	431,013	109	96	496	926	280	238	2,145	651,652	3,354,860	
<b>Winona</b>																
CITY	88,081,182	2,819,387	90,900,569	9,036,571	99.412	1,707,614	16	10	18	3,206	2,809	1,947	8,006	9,814	7,319,163	
TOWN	45,677,807	224,930	45,902,737	3,828,655	83.408	686,291	512	370	763	578	500	399	3,122	427,288	2,715,076	
TOTAL	133,759,989	3,044,317	136,803,306	12,865,226	94.042	2,393,907	528	380	781	3,784	3,309	2,346	11,128	437,105	10,034,214	
<b>Wright</b>																
CITY	77,086,656	2,513,152	79,599,808	7,938,013	99.724	1,086,443	68	21	36	1,659	1,703	1,396	4,883	18,859	6,832,711	
TOWN	110,570,599	549,697	111,120,296	10,013,139	90.111	2,110,478	1,554	1,250	1,459	1,606	1,438	2,105	9,412	769,233	7,133,428	
TOTAL	187,657,255	3,062,849	190,720,104	17,951,153	94.123	3,196,924	1,622	1,271	1,495	3,265	3,141	3,501	14,295	788,086	13,966,143	
<b>Yellow Medicine</b>																
CITY	16,016,373	905,314	16,923,687	1,857,299	109.746	412,538	5	3	12	1,269	603	404	2,296	5,594	1,439,167	
TOWN	54,751,443	378,308	55,129,751	4,346,416	78.840	418,373	203	226	946	157	64	37	1,633	636,097	3,291,946	
TOTAL	70,767,813	1,283,622	72,053,435	6,203,713	86.099	830,900	208	229	958	1,426	667	441	3,929	641,689	4,731,115	
<b>COOK</b>																
CITY	3,922,163	8,598	3,930,761	320,239	81.470	96,092				300	24	13	337	536	949,386	
TOWN	17,405,994	846,514	18,252,508	1,244,311	68.172	190,505	21	1		681	41	29	773	104,420	223,610	
TOTAL	21,328,157	855,112	22,183,269	1,564,550	70.528	286,597	21	1		981	65	42	1,110	104,956	1,172,996	
<b>STATEWIDE TOTAL</b>																
CITY	11,110,710,515	328,833,075	11,439,543,590	1,244,114,064	108.756	198,216,434	2,897	1,478	2,217	169,808	164,840	404,615	745,855	1,840,411	1,044,782,994	
TOWN	4,364,944,538	117,582,797	4,482,527,335	384,198,685	85.710	55,872,552	49,567	25,372	56,604	72,729	30,896	31,095	266,263	39,793,833	287,806,524	
TOTAL	15,475,655,053	446,415,872	15,922,070,925	1,628,312,749	102.268	254,088,986	52,464	26,850	58,821	242,537	195,736	435,710	1,012,118	41,634,244	1,332,589,518	

\* Homestead credit amount includes the following amounts of taconite credit:

County	Aitkin	Cook	Crow Wing	Itasca	Lake	St. Louis	Statewide Total
City	105,171	67,271	256,556	2,481,085	827,907	7,032,439	10,770,429
Town	365,718	133,875	302,500	26,758	6,380	142,910	978,141
Total	470,889	201,146	559,056	2,507,843	834,287	7,175,349	11,748,570

TABLE 31

## SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT

1978 ASSESSMENT - TAXES PAYABLE 1979

County Name	County	City	Township	Special Taxing District	Total
AITKIN		55,760			55,760
ANOKA		3,706,735	9,178	2,964	3,718,877
BECKER	2,394	161,230	2,722	17,987	184,334
BELTRAMI	5,241	164,149			169,390
BENTON		237,646	4,463		239,110
BIGSTONE		33,726			33,726
BLUE EARTH	101,142	569,675			670,817
BROWN	260,570	67,042	169		327,781
CARLTON		32,438	30,253	15,896	78,588
CARVER	39,686	1,643,800	83,135		1,766,621
CASS		61,725			61,725
CHIPPEWA	458,361	107,263			565,624
CHISAGO	5,533	284,281			289,815
CLAY	43,785	1,143,538	9,883		1,197,206
CLEARWATER	3,294	23,810			27,105
COTTONWOOD	35,514	114,269	180		149,963
CROW WING		355,956	28,127		384,083
DAKOTA	5,461	7,612,071	46,160	6,621	7,670,313
DODGE	1,811	325,032			326,843
DUGLAS	17,312	81,897		284,843	384,052
FARIHAULT	115,348	140,717			256,066
FILLMORE		130,651			130,651
FRYBORN	272,526	488,214	3,534		764,274
GOODHUE	15,691	506,790	77		523,263
GRANT	16,604	57,816			74,420
HENNEPIN		27,534,382			27,534,382
HOUSTON		88,870	1,649		90,519
HUBBARD		40,038	1,489		41,526
ISANTI	447	88,111			88,558
ITASCA		301,320			301,320
JACKSON	65,453	70,640	75	20,924	157,092
KANABEC	254	41,403			41,657
KANDIYOHI	441,935	471,422	135,213		1,048,571
KITSON	91,850	189,660		19,788	301,298
KOOCHICHING	16,329	73,543			89,872
LAC QUI PARLE	154,750	40,828		32,688	228,266
LAKE		682			682
LAKE OF THE WOODS	6,339	14,200			20,539
LESUEUR	78,629	81,526			160,154
LINCOLN	24,871	32,431	241		57,542
LYON	26,262	216,820		20,345	263,427
MCL EOD	60,214	440,134		20,400	520,749
MAHONOMI	10,767	11,264			22,031
MARSHALL	352,300	151,480	455		504,235
MARTIN	201,208	466,919	3,282		671,408
MEEKER	69,764	116,614	6,322		192,700

TABLE 31

## SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT

1978 ASSESSMENT - TAXES PAYABLE 1979

County Name	County	City	Township	Special Taxing District	Total
MILLE LACS	3,012	137,462			140,474
MORRISON		281,212			281,212
MOWER	38,613	205,189			243,796
MURRAY	53,391	34,805		2,344	90,540
NICOLLET	145,066	418,448			563,514
NOBLES	32,140	320,254	60	17,881	370,334
NORMAN	78,067	113,269			191,336
OLMSTED	74,984	606,705	14,281		695,970
OTTER TAIL	23,115	168,554	14,309		205,977
PENNINGTON	87,626	167,780			255,406
PINE		28,902			28,902
PIPESTONE	488	50,289			50,777
POLK	172,332	1,435,266	904		1,608,502
POPE	9,185	58,470			67,656
RAMSEY		7,914,087	351,468		8,265,555
RED LAKE	113,324	44,115			157,439
REDWOOD	309,753	149,383			459,136
RENVILLE	222,614	164,248			386,862
RICE	23,427	271,712	156		295,296
ROCK		50,500	2,986		53,486
ROSEAU	101,325	71,347			172,672
ST. LOUIS	680	521,448	83,157		605,285
SCOTT	13,620	1,304,495	2,700		1,320,115
SHERBURNE	3,973	176,128	5,424		185,525
SIBLEY	144,323	165,268			309,591
STEARNS		1,200,809	8,665		1,209,473
STEELE	90,968	305,503			396,472
STEVENS	31,920	45,321	10,372		87,612
SWIFT	177,907				177,907
TODD	13,693	100,102	217		114,011
TRAVERSE	24,645	35,495			60,140
WABASHA		177,585	61		177,646
WADENA		69,423	1,119		70,542
WASECA	115,005	153,496			268,501
WASHINGTON		1,732,258	190,280		1,922,538
WATONWAN	53,085	58,566	360		112,010
WILKIN	120,632	83,112			203,744
WINONA		234,476	21,939		256,415
WRIGHT	34,478	845,776	82,556		962,811
YELLOW MEDICINE	145,043	46,720		87,254	279,016
COOK		12,108			12,108
STATEWIDE TOTAL	5,460,078	68,538,605	1,154,616	549,935	75,703,234

Part D: Effective Tax Rates

TABLE 32

ASSESSED VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES  
OF MINNESOTA COUNTIES FOR PROPERTY TAXES LEVIED IN 1978 PAYABLE 1979\*

COUNTY	NET TAX PAYABLE	ASSESSED VALUE	NOMINAL TAX RATE	MARKET VALUE AFTER LIMITATION	AGGREGATE RATIO	INDICATED MARKET VALUE	EFFECTIVE TAX RATE
AITKIN	3,250,352	\$ 50,744,283	6.41	\$ 182,108,143	57.9	\$ 314,521,836	1.03
ANOKA	49,869,104	668,644,129	7.46	2,146,887,237	81.4	2,637,453,608	1.89
BECKER	6,239,675	74,220,046	8.41	265,320,810	49.0	541,471,041	1.15
BELTRAMI	4,912,419	52,543,166	9.35	184,914,568	52.5	352,218,225	1.39
BENTON	5,039,506	63,243,740	7.97	217,763,103	57.7	377,405,724	1.34
BIG STONE	2,446,448	28,724,513	8.52	102,179,189	47.2	216,481,333	1.13
BLUE EARTH	18,194,219	203,233,909	8.95	668,588,615	46.4	1,440,923,739	1.26
BROWN	7,525,550	117,503,438	6.40	405,074,577	49.1	824,999,138	.91
CARLTON	7,892,982	83,612,116	9.44	274,491,013	62.4	439,889,444	1.79
CARVER	10,839,615	128,842,595	8.41	436,890,876	61.6	709,238,435	1.53
CASS	5,832,373	69,404,152	8.40	253,597,916	51.1	496,277,722	1.18
CHIPPEWA	5,043,449	65,357,714	7.72	228,168,158	45.8	498,183,751	1.01
CHISAGO	5,653,676	70,990,592	7.96	251,541,505	62.0	405,712,105	1.39
CLAY	11,963,748	147,877,644	8.09	500,723,649	49.3	1,015,666,631	1.18
CLEARWATER	2,096,915	26,580,319	7.89	90,016,919	48.8	184,460,900	1.14
COTTONWOOD	5,570,080	92,277,440	6.04	318,201,379	46.0	691,742,128	.81
CROW WING	9,451,958	143,699,636	6.58	502,825,506	63.9	786,894,370	1.20
DAKOTA	65,503,334	788,972,470	8.30	2,479,490,093	70.9	3,497,165,152	1.87
DODGE	4,436,377	69,208,707	6.41	244,493,709	48.6	503,073,475	.88
DOUGLAS	6,298,616	87,426,268	7.20	305,421,309	61.1	499,871,209	1.26
FARIBAUT	7,134,720	116,590,999	6.12	403,660,432	39.7	1,016,776,907	.70
FILLMORE	5,866,809	83,458,431	7.03	302,004,720	45.0	671,121,600	.87
FREEBORN	10,812,858	170,207,065	6.35	578,223,125	57.9	998,658,247	1.08
GOODHUE	16,091,183	279,039,965	5.77	884,357,732	71.6	1,235,136,497	1.30
GRANT	2,270,442	34,377,432	6.60	122,344,555	39.1	312,901,675	.73
HENNEPIN	431,223,755	4,588,800,295	9.40	13,957,662,677	81.9	17,042,323,171	2.53
HOUSTON	3,307,976	49,453,747	6.69	183,121,538	49.0	373,717,424	.89
HUBBARD	3,326,613	45,944,799	7.24	159,873,249	57.8	276,597,317	1.20
ISANTI	4,665,410	56,291,857	8.29	210,163,536	66.1	317,947,861	1.47
ITASCA	11,777,357	165,372,830	7.12	523,194,016	66.3	789,132,151	1.49
JACKSON	5,781,078	100,799,895	5.74	347,836,708	51.1	680,698,059	.85
KANABEC	2,292,674	24,515,256	9.35	93,772,532	53.7	174,622,965	1.31
KANDIYOHI	9,003,777	119,915,108	7.51	414,676,471	47.3	876,694,442	1.03
KITTSOON	3,378,811	43,897,466	7.70	143,618,640	41.8	343,585,263	.98
KOOCHICHING	4,449,672	42,394,471	10.50	142,021,994	61.1	232,441,889	1.91
LAC QUI PARLE	3,592,738	61,240,916	5.87	212,662,066	52.6	404,300,506	.89
LAKE	1,877,890	29,405,302	6.39	107,607,131	64.6	166,574,506	1.13
LAKE/WOODS	979,115	8,976,037	10.91	33,762,706	42.3	79,817,272	1.23
LE SUEUR	6,313,175	74,172,364	8.51	265,890,848	49.7	534,991,646	1.18
LINCOLN	2,151,732	35,611,547	6.04	128,803,623	48.5	265,574,480	.81
LYON	6,377,156	98,262,726	6.49	332,160,160	58.2	570,721,924	1.12
MC LEOD	7,684,733	102,558,353	7.49	357,002,852	53.3	669,798,972	1.15
MAHNOMEN	1,294,856	14,893,272	8.69	55,415,603	43.8	126,519,642	1.02
MARSHALL	4,530,158	59,176,789	7.66	202,804,718	34.1	594,735,243	.76
MARTIN	9,384,538	139,198,092	6.74	474,924,437	41.2	1,152,729,216	.81
MEEKER	5,104,655	72,684,308	7.02	260,174,184	52.4	496,515,618	1.03
MILLE LACS	3,928,719	44,844,612	8.76	163,225,883	60.9	268,027,722	1.47



TABLE 32

ASSESSED VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES  
OF MINNESOTA COUNTIES FOR PROPERTY TAXES LEVIED IN 1978 PAYABLE 1979\*

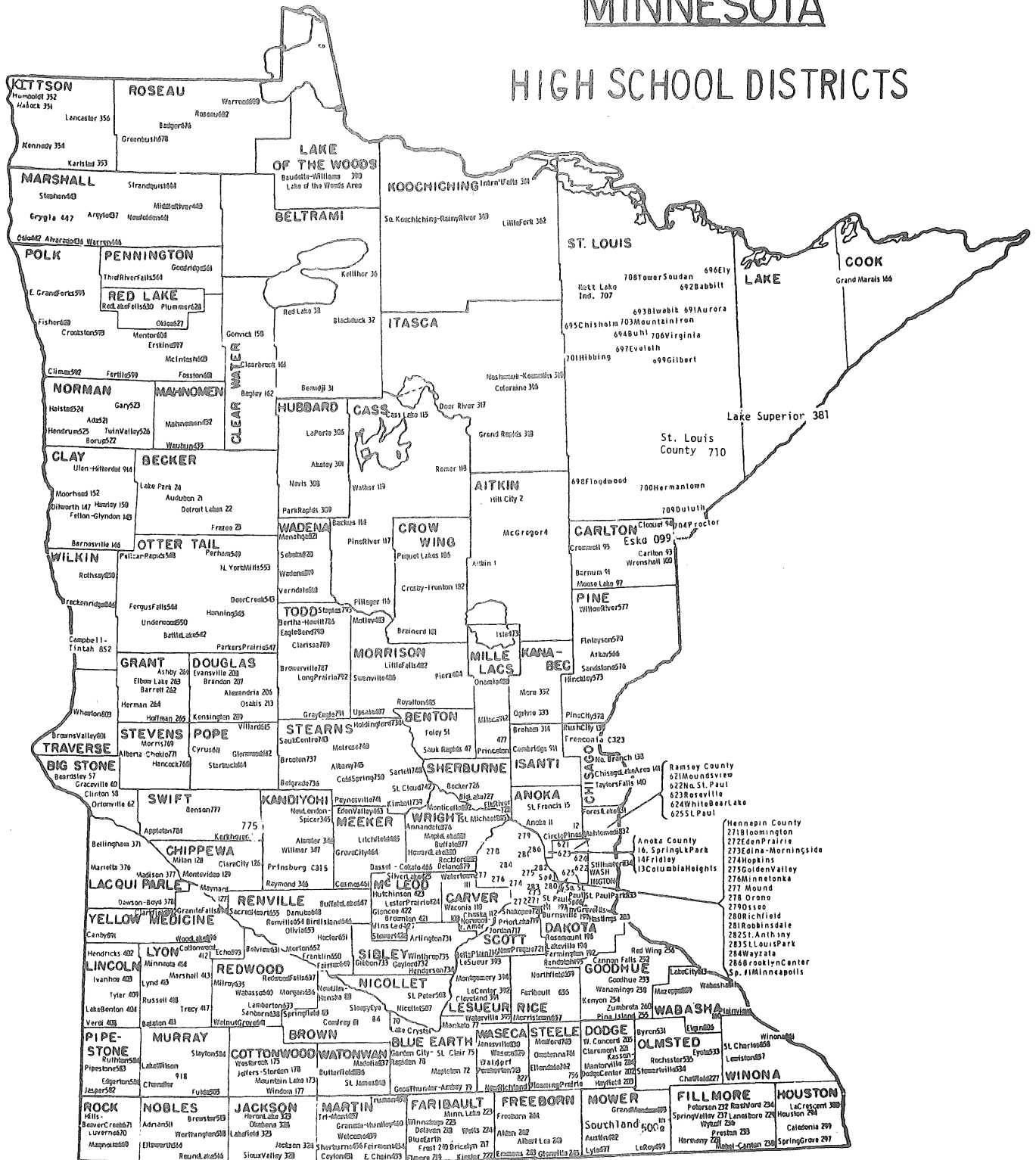
COUNTY	NET TAX PAYABLE	ASSESSED VALUE	NOMINAL TAX RATE	MARKET VALUE AFTER LIMITATION	AGGREGATE RATIO	INDICATED MARKET VALUE	EFFECTIVE TAX RATE
MORRISON	\$ 5,778,535	\$ 64,206,415	9.00	\$ 241,534,275	52.7	\$ 458,319,307	1.26
MOWER	11,797,474	161,462,154	7.31	562,351,002	56.2	1,000,624,559	1.18
MURRAY	4,087,034	67,927,469	6.02	238,298,041	50.1	475,644,792	.86
NICOLLET	6,565,594	91,641,403	7.16	318,734,002	48.2	661,273,863	.99
NOBLES	7,328,040	106,772,318	6.86	365,957,378	48.5	754,551,295	.97
NORMAN	3,736,669	48,382,292	7.72	170,850,191	42.8	399,182,689	.94
OLMSTED	29,769,152	361,389,303	8.24	1,146,788,753	58.8	1,950,321,009	1.53
OTTER TAIL	11,500,590	155,169,142	7.41	555,210,739	51.5	1,078,079,105	1.07
PENNINGTON	3,457,440	39,198,608	8.82	134,760,325	45.6	295,527,029	1.17
PINE	4,269,010	42,756,731	9.98	161,904,011	53.1	304,903,976	1.40
PIPESTONE	3,099,803	49,076,035	6.32	172,035,762	52.7	326,443,571	.95
POLK	11,720,707	140,774,244	8.33	478,820,580	40.4	1,185,199,455	.99
POPE	2,885,823	43,781,833	6.59	155,607,019	51.4	302,737,391	.95
RAMSEY	171,202,477	1,654,001,793	10.35	5,141,217,239	68.6	7,494,485,771	2.28
RED LAKE	1,490,082	16,129,455	9.24	56,754,303	35.2	161,233,815	.92
REDWOOD	6,539,744	115,780,336	5.65	398,934,534	47.4	841,634,038	.78
RENVILLE	6,803,555	124,686,354	5.46	426,715,498	45.5	937,836,259	.73
RICE	10,945,070	140,368,822	7.80	478,955,595	58.5	818,727,513	1.34
ROCK	3,562,333	59,834,044	5.95	207,465,906	51.0	406,795,894	.88
ROSEAU	2,406,861	30,903,482	7.79	113,184,046	36.0	314,400,128	.77
ST. LOUIS	49,928,795	535,150,368	9.33	1,828,774,971	63.3	2,889,059,986	1.73
SCOTT	16,067,600	163,280,895	9.84	532,396,032	60.2	884,378,791	1.82
SHERBURNE	9,972,142	172,171,354	5.79	539,149,869	73.8	730,555,378	1.37
SIBLEY	4,716,439	73,833,534	6.39	262,678,035	43.0	610,879,151	.77
STEARNS	20,983,439	294,387,128	7.13	997,301,385	61.1	1,632,244,493	1.29
STEELE	7,576,753	117,398,657	6.45	400,607,665	51.6	776,371,444	.98
STEVENS	3,294,088	45,494,766	7.24	158,167,743	43.9	360,290,986	.91
SWIFT	3,705,702	55,144,673	6.72	193,595,814	44.9	431,171,078	.86
TODD	4,044,899	48,593,757	8.32	188,786,533	48.4	390,054,820	1.04
TRAVERSE	2,193,009	35,531,413	6.17	123,300,467	38.7	318,605,858	.69
WABASHA	4,738,037	66,411,199	7.13	236,279,475	53.9	438,366,373	1.08
WADENA	2,199,780	25,626,143	8.58	95,183,323	55.4	171,811,052	1.28
WASECA	5,347,911	84,902,650	6.30	290,749,116	50.4	576,883,167	.93
WASHINGTON	34,076,660	411,025,222	8.29	1,345,744,006	71.2	1,890,089,896	1.80
WATONWAN	4,400,636	67,643,548	6.51	235,446,514	43.0	547,550,033	.80
WILKIN	3,354,860	50,546,017	6.64	174,957,029	35.1	498,453,074	.67
WINONA	10,034,215	136,803,306	7.33	460,669,575	61.6	747,840,219	1.34
WRIGHT	13,966,144	190,720,104	7.32	660,165,963	63.0	1,047,882,481	1.33
YELLOW MEDICINE	4,731,115	72,053,435	6.57	252,571,695	50.5	500,141,970	.95
COOK	1,172,997	22,183,269	5.29	75,063,586	61.7	121,658,972	.97
STATEWIDE TOTAL:	\$1,328,114,210	\$15,878,334,402	8.36	\$51,697,333,005	62.4	\$82,848,290,072	1.60

\*A Tax of \$4,475,409, an Assessed Value of \$43,736,500 and a Limited Market Value of \$89,998,852 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.

FIGURE 5

# MINNESOTA HIGH SCHOOL DISTRICTS



## REFERENCE TABLE FOR SCHOOL DISTRICT NUMBERS AND CORRESPONDING NAMES

S 001	Minneapolis	I 202	Dodge Center	I 362	Littlefork-Bg Fls	I 535	Rochester	I 710	St. Louis Co.
S 006	So. St. Paul	I 203	Hayfield	I 363	So Koochiching	I 542	Battle Lake	I 716	Belle Plaine
C 323	Franconia	I 204	Kassn-Mntrvl	I 371	Bellingham	I 543	Deer Creek	I 717	Jordan
C 815	Prinsburg	I 205	West Concord	I 376	Marietta	I 544	Fergus Falls	I 719	Prior Lake
		I 206	Alexandria	I 377	Madison	I 545	Henning	I 720	Shakopee
I 001	Aitkin	I 207	Brandon	I 378	Dawson-Boyd	I 547	Parkers Prairie	I 721	New Prague
I 002	Hill City	I 208	Evansville	I 381	Lake Superior	I 548	Pelican Rpds	I 726	Becker
I 004	McGregor	I 209	Kensington	I 390	Lake/Woods	I 549	Perham	I 727	Big Lake
I 011	Anoka	I 213	Osakis	I 391	Cleveland	I 550	Underwood	I 728	Elk River
I 012	Centennial	I 217	BriceLyn	I 392	LeCenter	I 553	N Y Mills	I 731	Arlington
I 013	Columbia Hts	I 218	Delavan	I 393	LeSueur	I 561	Goodridge	I 732	Gaylord
I 014	Fridley	I 219	Elmore	I 394	Montgmy-Lndle	I 564	Thief Rvr Fls	I 733	Gibbon
I 015	St. Francis	I 222	Kiester-Wltrs	I 395	Watrville-Elysn	I 566	Askov	I 734	Henderson
I 016	Spring Lk Pk	I 223	Minnesota Lk	I 402	Hendricks	I 570	Finlayson	I 735	Winthrop
I 021	Audubon	I 224	Wells	I 403	Ivanhoe	I 573	Hinckley	I 736	Belgrade
I 022	Detroit Lakes	I 225	Winnebago	I 404	Lake Benton	I 576	Sandstone	I 737	Brooten
I 023	Frazee-Vergas	I 227	Chatfield	I 408	Verdi	I 577	Willow Rvr	I 738	Holdingsford
I 024	Lake Park	I 228	Harmony	I 409	Tyler	I 578	Pine City	I 739	Kimball
I 031	Bemidji	I 229	Lanesboro	I 411	Balaton	I 581	Edgerton	I 740	Melrose
I 032	Blackduck	I 232	Peterson	I 412	Cottonwood	I 582	Jasper	I 741	Paynesville
I 036	Kelliher	I 233	Preston-Fntn	I 413	Marshall	I 583	Pipestone	I 742	St. Cloud
I 038	Red Lake	I 234	Rushford	I 414	Minneota	I 584	Ruthton	I 743	Sauk Centre
I 047	Sauk Rapids	I 236	Wykoff	I 415	Lynd	I 592	Climax	I 745	Albany
I 051	Foley	I 237	Spring Vally	I 417	Tracy	I 593	Crookston	I 748	Sartell
I 057	Beardsley	I 238	Mabel-Canton	I 418	Russell	I 595	E Grnd Forks	I 750	Cold Spring
I 058	Clinton	I 240	Blue Erth-Frst	I 421	Brownton	I 597	Erskine	I 756	Blooming Prairie
I 060	Graceville	I 241	Albert Lea	I 422	Glencoe	I 599	Fertile-Beltrmi	I 761	Owatonna
I 062	Ortonville	I 242	Alden	I 423	Hutchinson	I 600	Fisher	I 762	ElIndle-Geneva
I 070	Lake Crystal	I 243	Emmons	I 424	Lester Prairie	I 601	Fosston	I 763	Medford
I 072	Mapleton	I 244	Freeborn	I 425	Silver Lake	I 603	McIntosh	I 768	Hancock
I 075	St. Clair	I 245	Glenville	I 426	Stewart	I 604	Mentor	I 769	Morris
I 077	Mankato	I 252	Cannon Fls	I 427	Winsted	I 611	Cyrus	I 771	Chokio-Albrta
I 078	Garden City	I 253	Goodhue	I 432	Mahnomen	I 612	Glenwood	I 775	Mrdck-Krkhven
I 079	Amboy-G Thunder	I 254	Kenyon	I 435	Waubun	I 614	Starbuck	I 777	Benson
I 081	Comfrey	I 255	Pine Island	I 436	Alvarado	I 615	Villard	I 784	Appleton
I 084	Sleepy Eye	I 256	Red Wing	I 437	Argyle	I 621	Mounds View	I 786	Bertha
I 085	Springfield	I 258	Wanamingo	I 440	Middle River	I 622	N St Paul-Mplwd	I 787	Browerville
I 088	New Ulm	I 260	Zumbrota	I 441	Newfolden	I 623	Roseville	I 789	Clarissa
I 091	Barnum	I 261	Ashby	I 442	Osto	I 624	White Bear Lk	I 790	Eagle Bend
I 093	Carlton	I 262	Barrett	I 443	Stephen	I 625	St Paul	I 791	Grey Eagle
I 094	Cloquet	I 263	Elbow Lake	I 444	Strandquist	I 627	Oklee	I 792	Long Prairie
I 095	Cromwell	I 264	Herman	I 446	Warren	I 628	Plummer	I 793	Staples
I 097	Moose Lake	I 265	Hoffman	I 447	Grygla-Gatzke	I 630	Red Lk Falls	I 801	BrownsValley
I 099	Esko	I 271	Bloomington	I 451	Ceylon	I 631	Belview	I 803	Wheaton
I 100	Wrenshall	I 272	Eden Prairie	I 453	East Chain	I 633	Lamberton	I 806	Elgin-Millville
I 108	Norwood-Yg Am	I 273	Edina	I 454	Fairmont	I 635	Milroy	I 809	Mazeppa
I 110	Waconia	I 274	Hopkins	I 456	Sherburne	I 636	Morgan	I 810	Plainview
I 111	Watertn-Mayer	I 275	Golden Valley	I 457	Trimont	I 637	Redwood Falls	I 811	Wabasha
I 112	Chaska	I 276	Minnetonka	I 458	Truman	I 638	Sanborn	I 813	Lake City
I 114	Backus	I 277	Mound	I 459	Welcome	I 640	Wabasso	I 818	Verndale
I 115	Cass Lake	I 278	Orono	I 460	Granada-Hntly	I 641	Walnut Grove	I 819	Wadena
I 116	Pillager	I 279	Osseo	I 461	Cosmos	I 646	Bird Island	I 820	Sebeka
I 117	Pine River	I 280	Richfield	I 463	Eden Valley	I 647	Buffalo Lake	I 821	Menahga
I 118	Remer	I 281	Robbinsdale	I 464	Grove City	I 648	Danube	I 827	New Richlnd-Hrtlnd
I 119	Walker-Hcknsk	I 282	St Anthony	I 465	Litchfield	I 649	Fairfax	I 829	Waseca
I 126	Clara City	I 283	St Louis Pk	I 466	Dassel-Cokato	I 650	Franklin	I 830	Janesville
I 127	Maynard	I 284	Wayzata	I 473	Isle-Wahkon	I 651	Hector	I 831	Forest Lake
I 128	Milan	I 286	Brooklyn Ctr	I 477	Princeton	I 652	Morton	I 832	Mahtomedi
I 129	Montevideo	I 289	Houston	I 480	Onamia	I 653	Olivia	I 833	S Washngtn Co.
I 138	No.Branch	I 297	Spring Grove	I 482	Little Falls	I 654	Renville	I 834	Stillwater
I 139	Rush City	I 299	Caledonia	I 483	Motley	I 655	Sacred Heart	I 836	Butterfield
I 140	Taylor Falls	I 300	LaCrescent	I 484	Pierz	I 656	Faribault	I 837	Madelia
I 141	Chisago Lakes	I 301	Akeley	I 485	Royalton	I 657	Morristown	I 840	St. James
I 145	Glyndon-Fltn	I 306	LaPorte	I 486	Swanville	I 659	Northfield	I 846	Breckenridge
I 146	Barnesville	I 308	Nevis	I 487	Upsala	I 669	Magnolia	I 850	Rothsay
I 147	Dilworth	I 309	Park Rapids	I 492	Austin	I 670	Luverne	I 852	Campbl-Tntah
I 150	Hawley	I 314	Braham	I 495	Grand Meadow	I 671	Hills-Bvr Crk	I 857	Lewiston
I 152	Moorhead	I 316	Coleraine	I 497	Lyle	I 676	Badger	I 858	St. Charles
I 158	Gonvick	I 317	Deer River	I 499	LeRoy-Ostrdr	I 678	Greenbush	I 861	Winona
I 161	Clearbrook	I 318	Grnd Rapids	I 500	Southland	I 682	Roseau	I 876	Annandale
I 162	Bagley	I 319	Nashwk-Kewtn	I 504	Slayton	I 690	Warroad	I 877	Buffalo
I 166	Cook Co	I 324	Jackson	I 505	Fulda	I 691	Aurora-Hoyt Lk	I 879	Delano
I 173	Mountain Lk	I 325	Lakefield	I 507	Nicollet	I 692	Babbitt	I 880	Howard Lk-Wavrly
I 175	Westbrook	I 328	Stoux Valley	I 508	St. Peter	I 693	Biwabik	I 881	Maple Lake
I 177	Windom	I 330	Heron Lk-Okbna	I 511	Adrian	I 694	Buhl	I 882	Monticello
I 178	Strden-Jefrs	I 332	Mora	I 513	Brewster	I 695	Chisholm	I 883	Rockford
I 181	Brainerd	I 333	Ogilvie	I 514	Ellsworth	I 696	Ely	I 885	St Michl-Albrtv1
I 182	Crsby-Irntn	I 341	Atwater	I 516	Round Lake	I 697	Eveleth	I 891	Canby
I 186	Pequot Lks	I 345	New Lndn-Spcr	I 518	Worthington	I 698	Floodwood	I 892	Clarkfield
I 191	Burnsville	I 346	Raymond	I 521	Ada	I 699	Gilbert	I 893	Echo
I 192	Farmington	I 347	Willmar	I 522	Borup	I 700	Hermantown	I 894	Granite Falls
I 194	Lakeville	I 351	Hallock	I 523	Gary	I 701	Hibbing	I 896	Wood Lake
I 195	Randolph	I 352	Hmbt-St Vincnt	I 524	Halstad	I 703	Mt. Iron	I 911	Cambridge
I 196	Rosemount	I 353	Karlstad	I 525	Hendrum-Prly	I 704	Proctor	I 912	Milaca
I 197	W St Paul	I 354	Kennedy	I 526	Twin Valley	I 706	Virginia	I 913	Waldrf-Pmbrtn
I 199	InvrGrv-PnBnd	I 356	Lancaster	I 531	Byron	I 707	Nett Lake	I 914	Ulen-Htdhl
I 200	Hastings	I 361	Intl Falls	I 533	Dover-Eyota	I 708	Tower-Soudan	I 918	Chandlr-Lk Wlson
I 201	Claremont			I 534	Stewartville	I 709	Duluth		

TABLE 34

ASSESSED VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES  
OF MINNESOTA SCHOOL DISTRICTS FOR PROPERTY TAXES LEVIED IN 1978 PAYABLE 1979\*

School District Number	Net Tax Payable	Assessed Value	Nominal Tax Rate	Market Value After Limitation	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
001	\$ 1,716,656	\$ 29,788,613	5.76	\$ 107,005,790	59.1	\$ 181,058,866	.95
002	331,736	3,933,197	8.43	13,970,083	57.0	24,522,953	1.35
004	1,000,103	14,546,912	6.88	52,048,210	57.2	90,993,374	1.10
011	25,653,181	365,506,395	7.02	1,213,686,233	84.9	1,429,547,978	1.79
012	2,466,938	29,322,272	8.41	97,352,273	80.5	120,934,501	2.04
013	8,409,300	113,474,335	7.41	354,434,294	82.8	428,060,742	1.96
014	5,881,680	78,353,555	7.51	240,327,186	84.5	284,410,871	2.07
015	2,624,767	35,503,319	7.39	125,001,848	75.4	165,784,944	1.58
016	7,750,649	83,776,897	9.25	241,145,663	79.8	302,187,548	2.56
021	598,380	6,062,944	9.87	22,098,335	48.1	45,942,484	1.30
022	3,403,655	39,726,832	8.57	135,830,227	56.9	238,717,446	1.43
023	866,571	11,309,289	7.66	43,355,752	50.1	86,538,427	1.00
024	639,085	7,442,766	8.59	27,388,330	47.0	58,273,043	1.10
031	4,455,647	48,675,349	9.15	167,266,912	59.7	280,179,082	1.59
032	517,133	5,348,287	9.67	21,441,699	48.3	44,392,752	1.16
036	166,086	1,988,343	8.35	7,954,605	45.7	17,406,138	.95
038	4,614	60,125	7.67	196,333	70.6	278,092	1.66
047	2,432,815	30,453,582	7.99	105,467,355	63.8	165,309,334	1.47
051	987,575	15,887,130	6.22	61,463,464	52.8	116,408,076	.85
057	263,081	4,124,336	6.38	14,540,864	51.8	28,071,166	.94
058	496,255	6,626,434	7.49	23,769,019	53.4	44,511,272	1.11
060	641,622	11,568,048	5.55	40,336,768	50.5	79,874,788	.80
062	1,256,069	12,312,294	10.20	43,941,820	59.4	73,976,128	1.70
070	1,222,248	16,579,325	7.37	58,491,645	48.5	120,601,330	1.01
072	1,198,472	16,827,123	7.12	58,796,992	47.1	124,834,378	.96
075	841,010	11,452,345	7.34	40,398,427	47.3	85,400,937	.98
077	13,859,851	137,179,949	10.10	437,216,327	61.1	715,575,003	1.94
078	1,158,748	16,173,935	7.16	56,138,112	46.5	120,727,123	.96
079	998,614	14,797,762	6.75	51,249,219	45.4	112,883,742	.88
081	783,434	14,044,994	5.58	49,074,886	49.5	99,141,184	.79
084	1,742,861	28,712,541	6.07	100,740,373	50.7	198,698,961	.88
085	1,071,939	21,137,913	5.07	74,296,727	53.6	138,613,297	.77
088	5,173,848	75,979,296	6.81	259,129,626	57.7	449,098,139	1.15
091	420,125	5,067,519	8.29	19,858,509	60.5	32,823,982	1.28
093	1,064,694	11,543,934	9.22	35,976,598	69.8	51,542,404	2.07
094	3,631,891	35,994,903	10.09	117,188,338	61.9	189,318,801	1.92
095	278,160	3,100,005	8.97	12,223,288	60.1	20,338,250	1.37
097	776,531	8,369,672	9.28	30,753,421	55.9	55,015,064	1.41
099	922,274	11,042,819	8.35	37,873,090	70.8	53,493,065	1.72
100	1,134,663	12,215,326	9.29	34,783,498	79.6	43,697,862	2.60
108	1,443,915	21,814,726	6.62	77,817,211	60.5	128,623,489	1.12
110	2,344,291	29,627,872	7.91	101,178,514	65.9	153,533,405	1.53
111	1,467,815	17,613,709	8.33	63,871,434	61.1	104,535,899	1.40
112	5,117,753	54,438,152	9.40	176,162,104	71.4	246,725,636	2.07
114	447,672	5,347,674	8.37	20,204,277	51.1	39,538,703	1.13
115	1,030,244	11,021,095	9.35	36,998,289	63.5	58,265,022	1.77
116	770,900	8,632,589	8.93	31,622,206	51.9	60,929,106	1.27
117	927,603	10,814,454	8.58	40,148,733	53.1	75,609,667	1.23
118	1,380,996	16,980,201	8.13	61,971,054	52.7	117,592,133	1.17
119	1,417,024	17,942,577	7.90	65,133,883	54.5	119,511,712	1.19
126	912,033	12,517,791	7.29	44,096,283	50.6	87,146,804	1.05
127	689,346	9,481,566	7.27	33,245,831	48.7	68,266,593	1.01

TABLE 34

ASSESSED VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES  
OF MINNESOTA SCHOOL DISTRICTS FOR PROPERTY TAXES LEVIED IN 1978 PAYABLE 1979\*

School District Number	Net Tax Payable	Assessed Value	Nominal Tax Rate	Market Value After Limitation	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
128	\$ 568,240	\$ 8,060,040	7.05	\$ 28,994,290	49.1	\$ 59,051,507	.96
129	2,199,611	28,285,664	7.78	98,955,591	57.2	172,999,285	1.27
138	1,828,329	22,392,469	8.16	81,044,507	64.5	125,650,398	1.46
139	849,762	11,499,596	7.39	40,975,371	60.8	67,393,702	1.26
140	423,569	6,146,531	6.89	22,080,742	62.0	35,614,100	1.19
141	2,088,903	25,994,836	8.04	91,893,162	64.0	143,583,066	1.45
145	1,312,245	16,792,696	7.81	58,600,307	43.4	135,023,749	.97
146	1,364,087	20,894,700	6.53	73,680,136	44.1	167,075,138	.82
147	298,555	3,638,557	8.21	13,619,692	56.7	24,020,621	1.24
150	646,908	7,428,321	8.71	28,034,213	44.6	62,856,980	1.03
152	8,183,243	97,563,018	8.39	320,110,156	59.5	538,000,262	1.52
158	540,261	5,810,283	9.30	18,675,199	50.8	36,762,203	1.47
161	786,964	9,665,661	8.14	30,594,351	62.0	49,345,727	1.59
162	930,596	12,768,150	7.29	45,884,636	52.4	87,566,099	1.06
173	1,374,717	22,133,445	6.21	76,774,907	55.6	138,084,365	1.00
175	805,282	14,191,938	5.67	50,086,881	53.6	93,445,674	.86
177	2,313,320	36,401,404	6.36	124,263,153	61.0	203,710,087	1.14
178	989,650	17,153,659	5.77	59,088,613	52.5	112,549,739	.88
181	5,436,125	83,292,562	6.53	288,950,814	65.0	444,539,714	1.22
182	1,639,229	28,565,510	5.74	101,624,495	63.1	161,053,082	1.02
186	2,160,686	25,029,715	7.44	102,127,428	61.8	165,254,738	1.31
191	17,979,212	208,245,722	8.63	634,486,993	78.3	810,328,216	2.22
192	2,167,081	27,420,319	7.90	90,549,250	65.6	138,032,393	1.57
194	3,776,510	45,894,387	8.23	147,702,863	69.7	211,912,286	1.78
195	566,141	8,600,712	6.58	30,234,438	54.7	55,273,196	1.02
196	15,025,732	171,241,122	8.77	540,623,203	74.9	721,793,328	2.08
197	13,070,014	163,782,480	7.98	492,050,352	73.1	673,119,497	1.94
199	4,413,660	55,906,701	7.89	175,665,496	75.7	232,054,816	1.90
200	5,007,217	66,934,631	7.48	224,079,332	66.1	339,000,302	1.48
201	501,232	7,988,409	6.27	27,720,614	56.7	48,889,972	1.03
202	854,675	12,480,068	6.85	43,524,703	59.9	72,662,275	1.18
203	1,526,864	26,004,274	5.87	91,520,811	56.3	162,559,167	.94
204	1,266,446	18,381,350	6.89	65,762,807	59.0	111,462,385	1.14
205	739,157	12,187,073	6.07	43,777,724	57.6	76,002,993	.97
206	4,854,832	65,689,524	7.39	224,716,928	66.2	339,451,553	1.43
207	349,396	5,379,984	6.49	20,076,866	58.8	34,144,330	1.02
208	336,721	5,559,378	6.06	20,344,377	57.0	35,691,889	.94
209	226,428	3,447,772	6.57	12,798,970	56.5	22,653,044	1.00
213	734,357	10,263,490	7.16	38,898,337	58.5	66,492,884	1.10
216	1,513,783	23,171,671	6.53	80,185,275	51.9	154,499,566	.98
217	556,737	8,927,243	6.24	30,771,037	48.0	64,106,327	.87
218	593,606	11,615,404	5.11	39,986,659	47.2	84,717,498	.70
219	595,034	8,813,617	6.75	30,574,732	48.5	63,040,685	.94
220	515,140	9,564,434	5.39	32,824,362	47.1	69,690,790	.74
222	670,219	11,019,647	6.08	38,657,303	50.5	76,549,115	.88
223	841,461	11,297,786	7.45	38,818,132	48.5	80,037,386	1.05
224	1,242,254	22,413,462	5.54	78,118,382	50.2	155,614,307	.80
225	802,528	12,332,638	6.51	42,153,416	51.0	82,653,757	.97
227	1,000,254	15,289,444	6.54	55,550,378	50.6	109,783,356	.91
228	722,288	11,435,649	6.32	41,141,040	50.4	81,629,048	.88
229	549,634	7,479,245	7.35	27,523,894	49.7	55,380,068	.99
232	365,596	3,796,354	9.63	13,969,759	47.8	29,225,437	1.25

TABLE 34

ASSESSED VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES  
OF MINNESOTA SCHOOL DISTRICTS FOR PROPERTY TAXES LEVIED IN 1978 PAYABLE 1979\*

School District Number	Net Tax Payable	Assessed Value	Nominal Tax Rate	Market Value After Limitation	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
233	\$ 740,047	\$ 9,647,222	7.67	\$ 35,005,435	51.6	\$ 67,839,990	1.09
234	716,257	10,038,915	7.13	36,138,203	52.3	69,097,902	1.04
236	504,328	6,384,517	7.90	23,392,237	48.5	48,231,416	1.05
237	947,714	14,381,139	6.59	51,727,619	52.2	99,095,056	.96
238	754,103	10,763,855	7.01	39,047,515	49.4	79,043,553	.95
241	7,019,899	99,987,524	7.02	333,127,187	69.1	482,094,337	1.46
242	705,234	13,167,671	5.36	46,034,170	58.4	78,825,634	.89
243	410,328	7,141,947	5.75	24,278,581	62.0	39,159,002	1.05
244	499,534	10,064,916	4.96	35,209,968	57.2	61,555,888	.81
245	735,112	14,261,101	5.15	50,523,973	58.8	85,925,124	.86
252	1,647,411	26,005,345	6.33	87,661,407	63.9	137,185,300	1.20
253	819,167	14,628,516	5.60	51,509,365	58.0	88,809,250	.92
254	1,064,154	19,402,590	5.48	68,352,124	58.9	116,047,749	.92
255	952,284	14,953,928	6.37	52,861,202	58.0	91,140,003	1.04
256	10,084,026	178,338,347	5.65	536,125,207	88.3	607,163,315	1.66
258	634,288	10,903,424	5.82	38,373,118	58.2	65,933,192	.96
260	1,117,835	17,294,241	6.46	58,739,979	62.4	94,134,582	1.19
261	285,313	4,290,654	6.65	16,046,304	48.5	33,085,163	.86
262	237,435	3,292,452	7.21	11,983,836	45.5	26,338,101	.90
263	1,035,789	15,430,847	6.71	54,522,220	46.7	116,749,936	.89
264	738,722	11,456,570	6.45	39,760,465	46.5	85,506,376	.86
265	282,353	5,277,297	5.35	19,225,234	49.5	38,838,857	.73
271	41,852,624	473,587,830	8.84	1,398,777,494	83.2	1,681,222,950	2.49
272	9,683,457	101,394,142	9.55	292,288,573	87.1	335,578,155	2.89
273	27,793,566	345,002,151	8.06	1,043,839,600	85.8	1,216,596,270	2.28
274	27,062,477	289,123,478	9.35	846,902,669	83.5	1,014,254,693	2.67
275	5,018,413	49,795,502	10.08	146,166,768	86.4	169,174,500	2.97
276	13,727,387	154,645,040	8.88	498,253,050	79.8	624,377,256	2.20
277	7,035,848	76,645,879	9.18	245,336,930	77.5	316,563,781	2.22
278	5,402,343	58,573,832	9.22	185,434,386	77.5	239,270,175	2.26
279	18,549,597	230,457,962	8.05	736,644,255	85.8	858,559,738	2.16
280	18,101,094	209,076,159	8.66	647,238,024	83.9	771,439,838	2.35
281	35,710,902	429,005,344	8.32	1,348,607,953	86.5	1,559,084,339	2.29
282	4,309,785	48,409,570	8.90	150,761,888	79.9	188,688,220	2.28
283	20,800,961	233,328,471	8.91	714,050,836	83.4	856,176,062	2.43
284	18,567,483	215,981,101	8.60	629,905,101	84.0	749,887,025	2.48
286	3,318,025	38,046,967	8.72	115,420,975	85.0	135,789,382	2.44
294	631,244	7,964,338	7.93	30,107,448	48.0	62,723,850	1.01
297	562,614	8,612,357	6.53	31,759,676	47.7	66,582,130	.84
299	1,144,986	17,763,559	6.45	65,780,941	49.1	133,973,403	.85
300	988,751	15,709,205	6.29	57,807,829	57.1	101,239,630	.98
301	274,778	3,020,509	9.10	10,785,852	62.0	17,396,535	1.58
306	270,737	3,114,438	8.69	11,251,624	58.3	19,299,527	1.40
308	496,811	6,701,148	7.41	23,866,742	59.8	39,910,940	1.24
309	1,999,652	29,545,110	6.77	103,427,218	59.9	172,666,474	1.16
314	941,578	10,256,063	9.18	39,745,804	57.8	68,764,367	1.37
316	1,370,344	18,072,522	7.58	60,809,502	61.1	99,524,553	1.38
317	1,453,363	16,902,287	8.60	55,963,914	64.6	86,631,446	1.68
318	8,289,955	122,546,113	6.76	377,831,869	72.8	518,999,820	1.60
319	676,337	8,072,747	8.38	29,656,298	52.9	56,061,055	1.21
324	2,349,263	39,185,575	6.00	134,764,692	59.8	225,359,017	1.04
325	1,166,060	20,073,724	5.81	70,097,154	59.5	117,810,343	.99

TABLE 34

ASSESSED VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES  
OF MINNESOTA SCHOOL DISTRICTS FOR PROPERTY TAXES LEVIED IN 1978 PAYABLE 1979\*

School District Number	Net Tax Payable	Assessed Value	Nominal Tax Rate	Market Value After Limitation	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
328	\$ 385,827	\$ 7,590,507	5.08	\$ 26,158,783	55.9	\$ 46,795,676	.82
330	1,071,906	19,015,297	5.64	65,181,274	55.8	116,812,319	.92
332	1,622,943	17,686,821	9.18	65,264,006	55.4	117,805,065	1.38
333	471,250	4,537,954	10.38	18,835,377	50.1	37,595,563	1.25
341	1,029,718	13,974,286	7.37	49,989,186	47.1	106,134,153	.97
345	1,298,346	17,724,767	7.33	65,192,926	48.4	134,696,128	.96
346	628,178	8,615,412	7.29	30,346,566	47.8	63,486,540	.99
347	5,195,519	65,511,292	7.93	218,222,009	59.7	365,531,003	1.42
351	974,780	10,837,782	8.99	35,944,355	47.8	75,197,395	1.30
352	493,241	7,726,232	6.38	24,089,810	52.2	46,149,061	1.07
353	635,156	8,703,963	7.30	29,107,284	47.4	61,407,772	1.03
354	798,420	11,864,397	6.73	38,298,416	46.0	83,257,426	.96
356	523,669	5,587,037	9.37	19,109,562	44.1	43,332,340	1.21
361	3,699,849	35,144,256	10.53	113,661,687	66.3	171,435,425	2.16
362	417,716	4,068,670	10.27	15,394,086	66.5	23,149,002	1.80
363	329,175	3,141,501	10.48	12,806,081	58.9	21,742,073	1.51
371	309,552	6,370,863	4.86	22,467,749	57.7	38,938,906	.79
376	262,558	3,785,413	6.94	13,410,109	58.8	22,806,308	1.15
377	1,055,550	19,041,595	5.54	66,595,664	60.1	110,808,093	.95
378	1,623,722	25,111,574	6.47	85,583,276	60.3	141,929,148	1.14
381	2,118,973	33,431,529	6.34	122,671,869	63.5	193,184,046	1.10
390	916,867	8,406,300	10.91	31,606,111	45.9	68,858,630	1.33
391	642,201	8,794,927	7.30	31,672,253	48.8	64,902,158	.99
392	1,033,995	11,835,479	8.74	42,854,889	50.8	84,360,018	1.23
393	1,699,188	20,155,688	8.43	70,872,770	53.6	132,225,317	1.29
394	1,498,515	20,104,609	7.45	73,159,113	56.2	130,176,358	1.15
395	1,307,713	13,910,389	9.40	49,710,951	51.3	96,902,439	1.35
402	384,967	5,827,807	6.61	21,253,971	59.1	35,962,726	1.07
403	517,088	8,696,615	5.95	31,286,442	57.0	54,888,495	.94
404	521,091	8,390,841	6.21	27,721,489	56.8	48,805,438	1.07
408	237,966	3,972,125	5.99	16,476,260	56.1	29,369,447	.81
409	521,761	8,916,321	5.85	32,443,931	56.4	57,524,700	.91
411	454,353	8,259,089	5.50	29,541,366	57.0	51,826,958	.88
412	599,149	10,495,449	5.71	36,569,221	58.7	62,298,503	.96
413	3,323,441	48,751,244	6.82	156,398,512	68.2	229,323,331	1.45
414	877,995	14,847,257	5.91	52,741,219	58.5	90,155,930	.97
415	301,668	5,182,708	5.82	18,288,025	57.6	31,750,043	.95
417	1,622,574	24,040,584	6.75	84,548,370	58.5	144,527,128	1.12
418	257,452	4,597,779	5.60	16,635,780	56.7	29,340,000	.88
421	557,360	8,574,274	6.50	30,971,159	54.7	56,620,035	.98
422	2,239,884	28,656,553	7.82	100,683,906	56.7	177,573,026	1.26
423	3,402,982	45,863,038	7.42	155,382,294	60.5	256,830,238	1.32
424	487,623	7,279,777	6.70	26,014,957	57.7	45,086,581	1.08
425	507,272	7,140,689	7.10	26,897,897	55.6	48,377,513	1.05
426	597,359	8,794,070	6.79	31,079,466	53.0	58,640,502	1.02
427	454,062	5,697,052	7.97	19,989,939	58.2	34,346,974	1.32
432	894,904	10,407,536	8.60	38,055,404	49.3	77,191,489	1.16
435	709,227	8,820,443	8.04	32,674,057	46.9	69,667,499	1.02
436	533,278	6,216,854	8.58	21,807,767	37.6	57,999,380	.92
437	669,922	8,885,251	7.54	30,070,301	39.6	75,935,104	.88
440	216,253	2,303,875	9.39	9,208,108	38.8	23,732,237	.91
441	884,948	12,363,872	7.16	39,653,790	50.9	77,905,285	1.14

TABLE 34

ASSESSED VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES  
OF MINNESOTA SCHOOL DISTRICTS FOR PROPERTY TAXES LEVIED IN 1978 PAYABLE 1979\*

School District Number	Net Tax Payable	Assessed Value	Nominal Tax Rate	Market Value After Limitation	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
442	\$ 323,682	\$ 3,419,934	9.46	\$ 12,110,297	38.0	\$ 31,869,203	1.02
443	816,470	12,688,181	6.43	42,924,762	39.7	108,122,826	.76
444	232,654	1,927,173	12.08	6,649,377	41.2	16,139,265	1.44
446	1,314,878	16,627,574	7.91	57,313,155	41.8	137,112,811	.96
447	325,917	3,275,784	9.95	12,765,309	38.9	32,815,704	.99
451	550,126	9,577,962	5.74	33,479,807	42.7	78,407,042	.70
453	615,355	10,299,608	5.97	35,781,974	42.8	83,602,743	.74
454	3,573,787	45,223,824	7.90	152,376,972	55.4	275,048,686	1.30
456	1,529,436	22,282,575	6.86	74,386,963	49.7	149,671,958	1.02
457	795,059	13,292,409	5.98	45,965,037	44.3	103,758,549	.77
458	1,407,762	22,374,128	6.29	77,410,759	44.5	173,956,762	.81
459	654,884	10,707,809	6.12	36,569,996	44.7	81,812,072	.80
460	947,580	15,522,019	6.10	53,680,017	43.8	122,557,116	.77
461	641,338	9,561,444	6.71	33,868,045	53.3	63,542,298	1.01
463	928,619	12,864,509	7.22	47,196,665	56.7	83,239,268	1.12
464	484,346	7,477,007	6.48	26,927,079	55.8	48,256,414	1.00
465	2,340,834	34,144,083	6.86	120,326,203	59.9	200,878,469	1.17
466	1,729,955	22,591,190	7.66	82,311,267	57.0	144,405,732	1.20
473	719,073	8,344,246	8.62	30,773,374	58.0	53,057,541	1.36
477	2,054,509	26,996,733	7.61	99,733,524	60.8	164,035,401	1.25
480	1,115,439	12,736,611	8.79	45,285,803	57.9	78,213,822	1.43
482	3,132,486	32,021,403	9.78	118,056,341	54.6	216,220,405	1.45
483	607,305	6,122,165	9.92	23,340,280	53.3	43,790,394	1.39
484	769,003	10,884,312	7.07	41,729,569	46.5	89,741,009	.86
485	520,504	6,622,859	7.86	24,218,395	51.0	47,487,049	1.10
486	281,316	3,535,102	7.96	14,239,430	44.5	31,998,719	.88
487	326,653	3,565,961	9.16	14,856,125	44.8	33,160,993	.99
492	7,275,770	91,026,402	7.99	314,885,861	74.3	423,803,312	1.72
495	757,972	11,521,309	6.58	40,434,489	54.3	74,464,989	1.02
497	543,037	8,296,730	6.55	29,416,273	56.0	52,529,059	1.03
499	855,535	14,011,311	6.11	49,071,907	53.0	92,588,504	.92
500	1,593,203	25,405,247	6.27	88,528,284	56.0	158,086,221	1.01
504	1,393,209	21,184,087	6.58	74,077,622	58.6	126,412,324	1.10
505	1,377,037	21,787,770	6.32	76,497,525	54.5	140,362,431	.98
507	1,007,786	15,347,879	6.57	54,111,316	48.0	112,731,908	.89
508	2,288,283	30,011,779	7.62	104,069,240	55.4	187,850,614	1.22
511	1,088,197	18,330,621	5.94	64,546,209	52.2	123,651,741	.88
513	518,517	9,234,552	5.61	32,258,017	53.0	60,864,183	.85
514	547,315	8,849,756	6.18	31,059,976	52.9	58,714,510	.93
516	438,866	7,442,326	5.90	25,400,185	54.7	46,435,439	.95
518	4,362,062	58,562,971	7.45	197,152,427	58.0	339,917,978	1.28
521	1,309,889	17,011,504	7.70	58,938,899	53.2	110,787,404	1.18
522	505,827	6,687,733	7.56	22,935,764	46.6	49,218,378	1.03
523	374,405	4,244,356	8.82	15,616,585	48.8	32,001,199	1.17
524	501,402	7,157,449	7.01	25,102,514	49.5	50,712,149	.99
525	585,624	6,969,239	8.40	24,046,343	48.0	50,096,548	1.17
526	372,793	5,333,032	6.99	20,000,399	51.5	38,835,726	.96
531	871,289	12,306,747	7.08	44,786,929	53.0	84,503,640	1.03
533	869,806	12,708,741	6.84	44,724,272	52.2	85,678,682	1.02
534	1,675,931	22,801,716	7.35	79,523,202	54.8	145,115,332	1.15
535	25,671,203	302,666,690	8.48	937,891,893	63.5	1,476,995,107	1.74
542	1,004,875	14,210,728	7.07	51,609,307	48.5	106,410,942	.94



TABLE 34

ASSESSED VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES  
OF MINNESOTA SCHOOL DISTRICTS FOR PROPERTY TAXES LEVIED IN 1978 PAYABLE 1979\*

School District Number	Net Tax Payable	Assessed Value	Nominal Tax Rate	Market Value After Limitation	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
543	\$ 119,521	\$ 2,000,077	5.98	\$ 8,340,250	49.4	\$ 16,883,113	.71
544	4,696,164	61,439,033	7.64	203,873,533	65.3	312,210,617	1.50
545	427,747	6,746,362	6.34	26,441,308	49.9	52,988,593	.81
547	551,679	7,817,907	7.06	30,521,632	53.5	57,069,779	.97
548	1,591,380	19,601,978	8.12	71,215,815	49.8	143,003,665	1.11
549	1,602,354	22,689,412	7.06	82,104,570	52.4	156,688,111	1.02
550	329,360	4,536,305	7.26	18,565,619	48.9	37,966,501	.87
553	573,457	6,781,971	8.46	26,672,699	50.8	52,505,313	1.09
561	310,589	3,848,681	8.07	14,803,858	36.5	40,558,515	.77
564	3,310,077	37,520,437	8.82	127,340,883	52.0	244,886,313	1.35
566	295,119	2,558,531	11.53	10,422,448	53.9	19,336,638	1.53
570	251,947	3,045,191	8.27	11,554,474	56.3	20,523,044	1.23
573	854,630	7,868,101	10.86	30,083,994	54.2	55,505,524	1.54
576	785,601	5,874,697	13.37	21,908,592	55.9	39,192,472	2.00
577	421,655	4,435,121	9.51	17,625,153	55.2	31,929,625	1.32
578	1,469,211	17,121,638	8.58	63,179,136	55.8	113,224,258	1.30
581	800,932	13,308,931	6.02	47,549,703	56.6	84,010,076	.95
582	598,621	10,473,301	5.72	36,742,014	55.7	65,964,118	.91
583	1,988,274	31,488,501	6.31	108,974,396	62.0	175,765,155	1.13
584	377,674	6,742,507	5.60	24,063,778	56.6	42,515,509	.89
592	779,944	8,231,745	9.47	28,567,836	40.5	70,537,867	1.11
593	3,609,593	39,428,453	9.15	132,267,506	48.2	274,413,913	1.32
595	3,396,256	40,721,109	8.34	131,116,760	50.3	260,669,503	1.30
597	272,683	2,853,006	9.56	10,908,521	44.6	24,458,567	1.11
599	708,190	9,839,835	7.20	36,358,921	42.9	84,752,730	.84
600	702,371	11,269,523	6.23	38,462,972	39.5	97,374,613	.72
601	701,158	9,213,252	7.61	35,459,124	47.1	75,276,272	.93
603	426,910	5,362,402	7.96	20,032,263	45.4	44,123,927	.97
604	286,352	3,997,695	7.16	14,160,163	43.4	32,627,104	.88
611	352,551	4,783,898	7.37	16,893,813	52.6	32,117,515	1.10
612	1,313,778	19,971,964	6.58	69,445,402	58.2	119,321,997	1.10
614	636,039	9,478,388	6.71	34,558,698	55.3	62,493,125	1.02
615	217,098	3,697,862	5.87	13,484,702	54.0	24,971,670	.87
621	22,473,371	243,693,881	9.22	759,300,159	73.5	1,033,061,441	2.18
622	20,276,434	209,990,546	9.66	625,733,724	72.7	860,706,635	2.36
623	22,256,980	238,169,069	9.35	727,470,706	72.6	1,002,025,766	2.22
624	10,471,397	109,252,091	9.58	368,185,261	69.9	526,731,418	1.99
625	98,912,211	892,572,800	11.08	2,794,764,602	66.6	4,196,343,246	2.36
627	576,076	6,213,495	9.27	21,314,337	43.5	48,998,476	1.18
628	354,158	4,109,920	8.62	14,013,257	45.0	31,140,571	1.14
630	681,293	7,446,305	9.15	26,956,363	40.6	66,394,983	1.03
631	414,352	7,419,689	5.58	26,015,637	57.7	45,087,759	.92
633	730,566	12,857,371	5.68	44,960,093	56.5	79,575,386	.92
635	488,200	8,321,249	5.87	28,876,489	57.4	50,307,472	.97
636	898,479	15,988,692	5.62	55,869,776	55.6	100,485,209	.89
637	1,765,213	29,789,330	5.93	99,393,208	66.4	149,688,566	1.18
638	479,297	10,018,966	4.78	34,788,880	54.2	64,186,125	.75
640	1,324,783	24,073,698	5.50	83,937,242	57.9	144,969,330	.91
641	786,590	14,263,629	5.51	49,278,397	56.9	86,605,267	.91
646	1,007,232	16,905,668	5.96	58,647,704	51.4	114,100,591	.88
647	601,671	11,457,216	5.25	39,605,345	49.5	80,010,798	.75
648	546,484	11,355,959	4.81	39,701,649	49.0	81,023,773	.67

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ASSESSED VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES  
OF MINNESOTA SCHOOL DISTRICTS FOR PROPERTY TAXES LEVIED IN 1978 PAYABLE 1979\*

School District Number	Net Tax Payable	Assessed Value	Nominal Tax Rate	Market Value After Limitation	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
649	\$ 829,441	\$ 14,427,665	5.75	\$ 50,536,380	51.4	\$ 98,319,805	.84
650	387,143	6,896,174	5.61	24,077,236	50.9	47,303,018	.82
651	846,692	15,880,364	5.33	55,389,847	50.8	109,035,132	.78
652	330,957	6,203,428	5.34	21,815,380	51.2	42,608,164	.78
653	1,040,560	18,324,246	5.68	61,727,597	54.3	113,678,816	.92
654	1,083,005	18,452,268	5.87	57,954,116	52.5	110,388,792	.98
655	521,589	9,586,131	5.44	33,668,565	50.7	66,407,426	.79
656	5,854,767	74,751,042	7.83	252,845,948	63.6	397,556,522	1.47
657	453,649	5,309,851	8.54	19,507,687	56.6	34,465,878	1.32
659	4,130,552	53,163,576	7.77	178,280,011	62.1	287,085,364	1.44
669	435,332	6,745,061	6.45	23,065,164	53.6	43,032,022	1.01
670	1,832,636	31,065,844	5.90	107,420,802	59.4	180,843,101	1.01
671	808,710	12,635,422	6.40	44,464,229	54.8	81,139,104	1.00
676	227,168	2,997,484	7.58	11,405,326	34.5	33,058,916	.69
678	479,364	6,067,463	7.90	22,900,059	36.2	63,259,831	.76
682	1,232,372	15,760,676	7.82	57,267,228	39.3	145,718,137	.85
690	534,982	6,679,708	8.01	23,779,388	44.3	53,678,077	1.00
691	984,145	18,434,513	5.34	65,600,710	69.6	94,253,894	1.04
692	293,489	6,509,752	4.51	25,496,163	54.6	46,696,269	.63
693	254,646	5,355,571	4.75	19,771,202	156.7	12,617,232	2.02
694	410,223	4,400,825	9.32	14,904,082	62.8	23,732,615	1.73
695	1,099,895	13,083,660	8.41	49,018,974	64.9	75,530,006	1.46
696	999,125	13,516,470	7.39	50,461,267	60.7	83,132,236	1.20
697	950,358	14,349,217	6.62	54,092,174	56.8	95,232,701	1.00
698	764,428	7,271,054	9.69	22,598,925	71.7	31,518,724	2.23
699	533,868	6,333,192	8.43	22,661,973	61.4	36,908,751	1.45
700	2,203,371	24,203,169	9.10	79,865,637	74.1	107,780,887	2.04
701	3,903,299	45,873,602	8.51	163,203,944	63.3	257,826,136	1.51
703	579,147	11,900,149	4.87	37,379,307	73.3	50,994,962	1.14
704	1,768,143	20,786,629	8.51	78,490,598	61.2	128,252,611	1.38
706	3,160,218	35,005,514	9.03	117,797,442	65.2	180,670,923	1.75
707	1,524	20,598	7.40	68,487	54.7	125,205	1.22
708	979,590	12,493,340	7.84	45,040,426	53.6	84,030,646	1.17
709	28,376,785	257,951,534	11.00	845,271,597	66.2	1,276,845,313	2.22
710	2,433,631	32,932,722	7.39	119,040,857	57.9	205,597,335	1.18
716	1,285,485	14,997,955	8.57	54,144,522	58.2	93,031,825	1.38
717	1,225,168	13,086,893	9.36	47,033,745	56.7	82,951,931	1.48
719	3,656,983	38,307,645	9.55	131,252,637	67.0	195,899,458	1.87
720	5,717,733	56,640,501	10.09	171,730,915	68.5	250,702,066	2.28
721	2,543,648	28,814,407	8.83	104,727,344	54.5	192,160,264	1.32
726	5,329,305	109,730,574	4.86	317,326,869	92.9	341,578,976	1.56
727	667,552	9,041,936	7.38	32,882,523	58.1	56,596,425	1.18
728	4,099,927	52,593,398	7.80	182,491,231	67.9	268,764,700	1.53
731	1,072,831	17,009,140	6.31	61,428,426	53.0	115,902,691	.93
732	1,144,046	18,017,339	6.35	62,936,916	52.0	121,032,531	.95
733	712,608	12,897,709	5.53	45,444,620	50.4	90,167,897	.79
734	372,393	4,694,299	7.93	17,396,782	51.6	33,714,694	1.10
735	1,075,081	16,047,946	6.70	56,299,320	52.2	107,853,103	1.00
736	637,687	8,018,359	7.95	29,781,762	52.3	56,944,096	1.12
737	519,572	7,910,026	6.57	28,829,362	54.0	53,387,707	.97
738	534,423	8,631,604	6.19	33,846,139	54.4	62,217,167	.86
739	705,805	10,765,738	6.56	39,825,231	54.6	72,939,984	.97

TABLE 34

ASSESSED VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES  
OF MINNESOTA SCHOOL DISTRICTS FOR PROPERTY TAXES LEVIED IN 1978 PAYABLE 1979\*

School District Number	Net Tax Payable	Assessed Value	Nominal Tax Rate	Market Value After Limitation	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
740	\$ 1,275,803	\$ 24,799,188	5.14	\$ 89,055,395	56.9	\$ 156,512,118	.82
741	1,215,921	19,264,266	6.31	68,612,344	57.2	119,951,650	1.01
742	14,325,731	180,195,509	7.95	577,891,845	72.7	794,899,374	1.80
743	1,244,972	19,608,083	6.35	70,471,381	55.4	127,204,659	.98
745	1,204,142	16,981,671	7.09	61,958,571	58.3	106,275,422	1.13
748	1,130,317	14,733,541	7.67	48,740,661	67.6	72,101,570	1.57
750	1,586,675	25,411,377	6.24	89,911,063	64.8	138,751,640	1.14
756	1,504,895	25,611,635	5.88	91,066,305	54.5	167,094,138	.90
761	5,752,684	86,011,133	6.69	289,436,578	59.4	487,266,966	1.18
762	887,131	14,877,682	5.96	51,834,029	54.6	94,934,119	.93
763	556,493	10,520,745	5.29	37,639,411	51.4	73,228,426	.76
768	449,631	5,956,686	7.55	21,012,228	50.5	41,608,372	1.08
769	1,806,216	23,789,098	7.59	82,409,017	54.2	152,046,157	1.19
771	901,523	13,452,299	6.70	46,917,136	48.2	97,338,456	.93
775	1,121,505	17,765,653	6.31	62,327,589	47.9	130,120,228	.86
777	2,005,711	29,978,430	6.69	105,326,109	52.0	202,550,210	.99
784	1,294,536	19,172,219	6.75	67,689,313	50.6	133,773,346	.97
786	331,224	4,478,395	7.40	18,610,227	46.6	39,936,109	.83
787	459,622	4,383,835	10.48	17,359,134	48.9	35,499,252	1.29
789	238,593	2,677,538	8.91	11,149,982	48.7	22,895,240	1.04
790	221,389	2,960,954	7.48	12,245,466	47.9	25,564,647	.87
791	246,729	3,354,115	7.36	13,109,199	49.2	26,644,713	.93
792	1,024,045	12,388,284	8.27	47,203,925	54.4	86,771,921	1.18
793	1,121,599	12,039,498	9.32	44,374,861	53.1	83,568,476	1.34
801	239,531	3,317,819	7.22	11,840,037	52.1	22,725,599	1.05
803	1,335,072	19,368,272	6.89	67,127,266	50.8	132,140,287	1.01
806	642,084	9,103,953	7.05	32,570,399	53.4	60,993,257	1.05
809	456,918	6,208,431	7.36	22,639,271	53.9	42,002,358	1.09
810	1,226,783	17,781,411	6.90	62,898,415	54.7	114,987,962	1.07
811	1,091,885	14,025,521	7.78	50,045,935	59.9	83,549,140	1.31
813	1,863,484	28,247,961	6.60	99,745,324	60.1	165,965,597	1.12
818	295,853	3,636,316	8.14	14,184,258	50.3	28,199,320	1.05
819	1,259,619	15,780,773	7.98	56,305,833	60.9	92,456,212	1.36
820	396,516	4,856,259	8.17	20,472,281	47.3	43,281,778	.92
821	414,608	4,609,463	8.99	18,281,256	52.3	34,954,600	1.19
827	1,191,078	21,589,110	5.52	74,479,559	53.4	139,474,830	.85
829	3,060,962	44,522,519	6.88	149,455,835	60.8	245,815,518	1.25
830	717,722	11,955,931	6.00	43,172,207	52.4	82,389,708	.87
831	5,943,068	77,778,317	7.64	266,639,553	70.4	378,749,365	1.57
832	2,480,291	27,616,483	8.98	92,914,314	66.7	139,301,820	1.78
833	10,437,416	125,738,218	8.30	410,700,449	77.6	529,253,156	1.97
834	12,030,236	146,403,104	8.22	474,228,496	74.0	640,849,319	1.88
836	739,845	12,299,493	6.02	42,795,195	47.3	90,476,099	.82
837	1,385,259	20,894,887	6.63	72,932,098	48.2	151,311,407	.92
840	2,344,260	36,046,742	6.50	125,599,626	50.7	247,731,018	.95
846	1,962,847	28,172,951	6.97	97,406,565	45.1	215,979,080	.91
850	554,244	8,523,111	6.50	30,029,158	42.9	69,998,037	.79
852	887,339	15,384,357	5.77	52,874,446	42.8	123,538,425	.72
857	1,131,209	16,313,468	6.93	57,700,318	51.7	111,606,031	1.01
858	1,069,326	14,987,145	7.13	53,006,193	53.5	99,076,996	1.08
861	7,621,909	102,316,072	7.45	338,161,556	68.9	490,800,517	1.55
876	1,710,856	26,323,280	6.50	95,276,607	61.8	154,169,267	1.11

TABLE 34

ASSESSED VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES  
OF MINNESOTA SCHOOL DISTRICTS FOR PROPERTY TAXES LEVIED IN 1978 PAYABLE 1979\*

School District Number	Net Tax Payable	Assessed Value	Nominal Tax Rate	Market Value After Limitation	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
877	\$ 3,374,252	\$ 51,966,445	6.49	\$ 178,062,763	71.8	\$ 247,998,277	1.36
879	1,463,788	20,733,115	7.06	73,967,521	70.5	104,918,470	1.40
880	996,105	12,375,049	8.05	46,612,297	59.2	78,736,988	1.27
881	732,635	10,924,372	6.71	40,476,491	63.9	63,343,491	1.16
882	4,327,569	50,109,298	8.64	155,636,690	79.8	195,033,446	2.22
883	1,221,553	15,525,707	7.87	52,180,360	77.2	67,591,140	1.81
885	742,895	9,878,247	7.52	35,922,752	66.6	53,938,066	1.38
891	1,692,631	25,048,309	6.76	89,173,042	58.8	151,654,833	1.12
892	1,030,648	15,485,381	6.66	54,444,274	57.3	95,016,185	1.08
893	421,789	7,372,613	5.72	25,812,582	56.0	46,093,896	.92
894	1,703,614	23,981,159	7.10	81,793,143	62.1	131,711,986	1.29
896	395,265	6,645,944	5.95	23,259,928	56.7	41,022,801	.96
911	3,279,280	39,085,791	8.39	143,091,757	63.1	226,769,821	1.45
912	1,501,340	17,118,549	8.77	65,562,902	60.3	108,727,864	1.38
913	768,352	14,988,890	5.13	52,258,587	48.9	106,868,276	.72
914	562,209	7,615,494	7.38	27,802,121	44.1	63,043,358	.89
918	656,645	11,837,190	5.55	41,509,324	55.3	75,062,069	.87
Minneapolis, St. Paul Airport	1,900,377	36,681,146	5.18	85,503,348	100.0	85,503,348	2.22
Spec.-1	166,795,280	1,518,270,427	10.99	4,589,057,614	78.4	5,853,389,814	2.85
Common 323	24,295	338,850	7.17	1,262,708	56.9	2,219,170	1.09
Spec.-6	6,317,680	67,445,089	9.37	223,437,837	74.9	298,314,869	2.12
Common 815	155,473	3,591,289	4.33	12,760,396	47.2	27,034,737	.58
166	1,172,997	22,183,269	5.29	75,063,586	61.7	121,658,972	.96
Statewide Total	\$1,328,114,253	\$15,878,334,425	8.36	\$51,697,271,892	62.4	\$82,848,192,135	1.60

\* Excludes tax of \$4,475,413, an assessed value of \$43,736,500, and limited market value of \$89,998,852 for minerals.

Nominal Tax Rate is the net tax payable divided by the assessed value

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

SECTION V

Mobile Home  
Property Tax Data

TABLE 35

MOBILE HOME MARKET AND ASSESSED VALUES, GROSS TAXES LEVIED,  
HOMESTEAD CREDIT AND NUMBER OF ASSESSMENTS AND HOMESTEADS FOR PAYABLE 1978

COUNTY	NUMBER OF ASSESSMENTS	MARKET VALUE	ASSESSED VALUE			GROSS TAXES LEVIED					NUMBER OF HOMESTEADS	TOTAL HOME-STEAD TAX CREDIT *	TOTAL NET TAX PAYABLE	
			HOMESTEAD	NON-HOMESTEAD	TOTAL	COUNTY	CITY	TOWN	SCHOOL DISTRICT	SPECIAL DISTRICT				TOTAL
AITKIN	1,387	\$ 4,464,590	\$ 534,607	\$ 815,710	\$ 1,350,317	\$ 34,933	\$ 1,612	\$ 9,195	\$ 74,330	\$ 202	\$ 120,272	566	\$ 27,785 *	\$ 92,487
ANOKA	3,855	29,157,400	6,155,632	540,240	6,695,872	163,305	98,413	1,955	403,366	17,855	684,894	3,573	283,519	401,375
BECKER	714	2,789,137	532,853	146,831	679,684	19,666	2,325	3,978	44,798	295	71,062	541	25,071	45,991
BELTRAMI	1,518	6,521,038	1,122,722	573,341	1,696,063	70,454	9,533	8,185	98,130	322	186,624	994	55,288	131,336
BENTON	1,109	6,076,565	1,179,435	277,142	1,456,577	33,701	23,255	3,902	83,343	1,028	145,229	905	52,899	92,330
BIG STONE	232	843,355	151,206	62,422	213,628	7,759	9,524	399	11,311	108	29,101	131	9,524	19,577
BLUE EARTH	1,281	7,929,524	1,510,898	426,820	1,937,718	52,477	41,928	2,846	110,563	329	208,143	997	73,035	135,108
BROWN	503	1,942,799	341,261	156,004	497,265	11,358	10,247	421	25,372	85	47,483	354	14,815	32,668
CARLTON	481	2,397,950	483,306	80,758	564,064	20,697	6,344	2,283	35,580	1,509	66,413	402	25,603	40,810
CARVER	813	6,037,768	1,265,377	120,811	1,386,188	45,121	20,787	871	93,559	3,231	163,569	697	67,265	96,304
CASS	1,005	3,044,629	363,131	552,102	915,233	35,577	3,106	7,113	51,586	110	97,492	403	17,906	79,586
CHIPPEWA	316	1,677,922	312,234	103,472	415,706	12,922	9,777	991	22,083	65	45,838	234	15,622	30,216
CHISAGO	767	4,312,480	824,111	246,137	1,070,248	34,133	16,262	2,858	71,983	1,068	126,304	637	44,049	82,255
CLAY	1,076	5,276,550	1,089,627	126,384	1,216,011	26,036	25,125	1,912	75,478	662	129,213	958	52,380	76,833
CLEARWATER	210	751,600	142,507	41,115	183,622	5,931	2,232	525	10,857	441	19,986	163	6,937	13,049
COOK	60	218,356	34,303	24,975	59,278	2,017	152	37	1,909	14	4,129	38	1,759 *	2,370
COTTONWOOD	154	729,820	128,649	58,988	187,637	3,719	2,882	484	9,430	29	16,544	112	5,214	11,336
CROW WING	1,761	6,684,950	1,032,551	870,360	1,902,911	47,665	17,782	9,295	95,000	887	170,629	866	47,902 *	122,727
DAKOTA	2,954	22,532,490	4,822,197	253,840	5,076,037	97,571	87,599	795	303,673	11,248	500,886	2,824	214,255	286,631
DODGE	363	2,365,815	466,884	99,050	565,934	12,247	12,355	1,693	29,730	45	56,070	306	21,066	35,004
DOUGLAS	1,130	3,909,045	583,182	503,469	1,086,651	26,611	10,064	6,372	58,262	228	101,537	514	25,237	76,300
FARIBAULT	202	1,169,793	219,840	72,904	292,744	5,769	8,076	435	14,471	770	29,521	159	9,885	19,636
FILLMORE	345	1,877,282	354,371	106,603	460,974	9,382	9,820	2,417	25,079	38	46,736	260	16,288	30,448
FREEBORN	376	2,162,488	394,832	150,114	544,946	12,221	10,462	642	25,873	49	49,247	274	16,047	33,200
GOODHUE	875	5,374,820	1,005,888	321,142	1,327,030	14,696	19,398	5,963	65,501	189	105,747	650	36,116	69,631
GRANT	147	653,080	123,747	36,240	159,987	4,057	2,634	425	8,001	100	15,217	114	5,247	9,970
HENNEPIN	1,320	6,728,460	1,354,057	228,704	1,582,761	49,670	21,552	9	90,714	4,611	166,556	1,169	63,719	102,837
HOUSTON	307	1,323,335	276,078	27,354	303,432	8,153	4,939	1,706	15,213	27	30,038	276	12,243	17,795
HUBBARD	326	1,448,691	264,556	100,120	364,676	12,625	900	1,151	21,825	55	36,556	228	11,919	24,637
ISANTI	419	1,969,600	388,586	81,320	469,906	16,066	2,728	1,083	33,659	-0-	53,536	337	19,903	33,633
ITASCA	2,374	10,623,279	1,941,351	716,950	2,658,301	96,980	39,499	17,286	120,339	3,029	277,133	1,654	149,412 *	127,721
JACKSON	193	779,839	117,858	97,648	215,506	3,820	3,459	532	10,473	67	18,351	109	4,660	13,691
KANABEC	758	3,191,652	591,234	200,954	792,188	36,852	5,673	2,780	57,870	-0-	103,175	534	34,864	68,311
KANDIYOHI	1,927	4,843,888	825,349	463,879	1,289,228	37,148	14,417	5,006	71,354	208	128,133	696	36,202	91,931
KITTSON	238	1,221,980	225,838	78,432	304,270	6,694	6,840	1,149	17,149	398	32,230	171	10,467	21,763
KOOCHEICING	640	3,494,842	682,039	158,044	840,083	34,231	15,028	-0-	54,383	134	103,776	540	38,036	65,740
LAC QUI PARLE	194	1,050,965	201,362	55,546	256,908	3,833	4,880	627	13,699	142	23,181	154	8,084	15,097
LAKE	325	1,479,516	260,252	119,038	379,290	17,535	3,446	2,902	10,377	61	34,321	235	16,751 *	17,570
LAKE/WOODS	332	867,440	86,449	189,796	276,245	19,244	472	-0-	17,754	-0-	37,470	111	5,315	32,155
LE SUEUR	678	2,136,100	330,799	246,993	577,792	19,657	9,116	1,306	36,097	98	66,274	308	17,506	48,768
LINCOLN	133	482,727	79,536	48,344	127,880	2,900	1,797	428	6,238	83	11,446	80	3,281	8,165
LYON	462	2,518,703	431,975	222,072	654,047	13,156	14,974	474	32,072	181	60,857	319	18,116	42,741
MC LEOD	639	3,729,460	691,601	234,595	926,196	22,508	16,089	1,420	48,712	315	89,044	485	29,189	59,855
MAHNOMEN	167	546,160	82,918	67,704	150,622	7,132	418	719	8,563	475	17,307	85	4,296	13,011

TABLE 35

MOBILE HOME MARKET AND ASSESSED VALUES, GROSS TAXES LEVIED,  
HOMESTEAD CREDIT AND NUMBER OF ASSESSMENTS AND HOMESTEADS FOR PAYABLE 1978

COUNTY	NUMBER OF ASSESSMENTS	MARKET VALUE	ASSESSED VALUE			GROSS TAXES LEVIED					NUMBER OF HOMESTEADS	TOTAL HOME-STEAD TAX CREDIT *	TOTAL NET TAX PAYABLE	
			HOMESTEAD	NON-HOMESTEAD	TOTAL	COUNTY	CITY	TOWN	SCHOOL DISTRICT	SPECIAL DISTRICT				TOTAL
MARSHALL	480	\$ 2,217,786	\$ 446,647	\$ 66,366	\$ 513,013	\$ 10,399	\$ 7,956	\$ 2,457	\$ 37,843	\$ 1,266	\$ 59,921	421	\$ 23,442	\$ 36,479
MARTIN	345	1,518,400	281,115	94,616	375,731	7,075	9,904	430	21,777	60	39,246	265	13,661	25,585
MEEKER	652	3,076,750	539,753	286,940	826,693	20,696	8,129	5,525	45,326	213	79,889	388	22,618	57,271
MILLE LACS	1,037	4,659,240	722,180	548,226	1,270,406	34,504	7,131	5,577	83,320	-0-	130,532	582	33,069	97,463
MORRISON	902	3,478,460	648,272	212,708	860,980	30,837	6,896	5,242	58,874	129	101,978	665	34,279	67,699
MOWER	509	3,366,600	653,194	167,440	820,634	19,237	17,576	1,731	40,929	66	79,539	412	28,786	50,753
MURRAY	359	1,705,923	266,593	195,244	461,837	9,038	5,150	1,606	24,183	73	40,050	184	10,465	29,585
NICOLLET	532	2,920,402	526,492	209,564	736,056	15,373	13,296	838	43,624	125	73,256	510	23,613	49,643
NOBLES	303	1,521,875	297,547	68,494	366,041	9,481	11,868	255	18,330	58	39,992	236	14,688	25,304
NORMAN	207	999,850	195,326	46,220	241,546	7,010	4,468	486	14,998	763	27,725	161	10,122	17,603
OLMSTED	2,069	16,791,132	3,481,935	409,381	3,891,316	89,003	42,161	13,491	232,700	339	377,694	1,858	152,048	225,646
OTTER TAIL	1,846	6,311,195	924,577	844,058	1,768,635	42,069	11,647	14,407	98,581	2,559	169,263	872	40,559	128,704
PENNINGTON	582	3,075,696	635,104	75,544	710,648	19,543	14,301	1,248	47,015	1,815	83,922	525	33,835	50,087
PINE	1,097	3,210,537	456,591	375,336	831,927	38,447	4,211	5,408	51,427	545	100,038	610	24,969	75,069
PIPESTONE	192	1,036,745	186,573	76,798	263,371	6,760	4,662	285	12,253	42	24,002	137	7,693	16,309
POLK	736	4,486,226	912,214	135,920	1,048,134	22,461	19,522	4,407	65,866	2,820	115,076	632	45,494	69,582
POPE	370	1,512,390	244,244	160,876	405,120	8,679	2,801	2,185	23,677	1,526	38,868	192	10,887	27,981
RAMSEY	2,447	13,211,656	2,806,760	179,840	2,986,600	106,511	54,385	-0-	185,305	10,342	356,543	2,314	150,596	205,947
RED LAKE	132	686,400	142,087	16,220	158,307	5,761	4,756	480	10,054	498	21,549	116	8,627	12,922
REDWOOD	341	1,871,430	332,475	141,312	473,787	8,320	9,661	540	22,333	143	40,997	255	12,843	28,154
RENVILLE	409	2,080,540	401,683	101,914	503,597	7,217	7,521	854	26,024	152	41,768	307	14,981	26,787
RICE	966	5,326,899	1,072,180	183,035	1,255,215	33,024	27,096	2,606	67,498	2,690	132,914	797	51,271	81,643
ROCK	124	494,618	91,275	30,249	121,524	2,313	1,700	245	6,059	19	10,336	94	3,449	6,887
ROSEAU	825	4,059,574	792,710	182,539	975,249	27,702	6,030	6,741	70,147	2,717	113,337	656	41,753	71,584
ST. LOUIS	5,200	26,401,951	5,006,146	1,448,684	6,454,830	319,252	101,670	30,979	298,092	5,938	755,931	4,004	383,683 *	372,248
SCOTT	695	4,565,089	929,448	151,026	1,080,474	43,881	20,031	406	74,313	1,476	140,107	590	53,308	86,799
SHERBURNE	473	1,720,839	323,687	99,814	423,501	9,079	3,003	1,850	26,282	483	40,697	359	13,894	26,803
SIBLEY	263	1,371,437	260,280	76,338	336,618	7,375	4,416	1,065	17,893	101	30,850	213	10,863	19,987
STEARNS	2,002	11,596,357	2,032,431	950,504	2,982,935	53,176	25,461	19,429	177,772	581	276,419	1,376	85,629	190,790
STEELE	500	3,180,759	638,135	113,842	751,977	16,842	11,148	1,295	38,613	70	67,968	424	26,123	41,845
STEVENS	177	682,129	122,670	50,453	173,123	4,612	3,569	268	9,462	-0-	17,911	154	5,620	12,291
SWIFT	191	1,162,775	230,378	47,870	278,248	7,894	8,378	491	14,096	44	30,903	163	11,331	19,572
TODD	988	3,498,750	577,972	348,635	926,607	28,827	8,981	6,728	60,558	130	105,224	608	30,010	75,214
TRAVERSE	143	652,256	131,848	50,183	182,031	3,766	4,622	260	9,232	17	17,897	92	5,976	11,921
WABASHA	872	4,427,481	758,804	401,614	1,160,418	29,359	18,125	3,829	71,866	535	123,714	530	35,482	88,232
WADENA	349	1,231,075	216,576	96,710	313,286	12,224	1,719	1,200	20,595	53	35,791	250	11,064	24,727
WASECA	364	2,053,571	417,671	62,026	479,697	12,120	10,627	436	24,776	81	48,040	310	18,883	29,157
WASHINGTON	1,483	10,170,580	2,114,443	228,548	2,342,991	57,161	39,315	399	140,003	13,256	250,134	1,361	101,861	148,273
WATONWAN	176	940,435	178,520	56,514	235,034	5,851	4,874	302	12,476	38	23,541	140	8,136	15,405
WILKIN	221	1,312,292	261,817	49,904	311,721	7,298	8,066	323	14,972	14	30,673	185	11,624	19,049
WINONA	784	5,070,450	990,737	232,480	1,223,217	25,790	12,356	7,284	59,699	110	105,239	784	38,540	66,699
WRIGHT	1,784	11,733,082	2,321,854	521,158	2,843,012	65,296	30,569	12,287	176,210	3,338	287,700	1,460	106,696	181,004
YELLOW MEDICINE	201	1,032,710	193,839	60,672	254,511	5,257	4,904	745	13,529	296	24,731	155	8,741	15,990
STATEWIDE TOTALS:	69,394	\$ 361,762,225	\$ 68,771,972	\$ 19,960,282	\$ 88,732,254	\$ 2,514,749	\$ 1,252,583	\$ 281,190	\$ 5,084,341	\$ 106,312	\$ 9,239,175	51,510	\$ 3,435,889	\$ 5,803,286

\* Homestead Credit includes \$ 354,102 in Taconite Credit.

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TABLE 36

COMPARISON OF PAYABLE 1977 AND 1978 MOBILE HOME ASSESSED VALUES,  
GROSS TAXES LEVIED, HOMESTEAD CREDIT AND NET TAXES PAYABLE

COUNTY	ASSESSED VALUE			GROSS TAXES LEVIED			HOMESTEAD CREDIT *			NET TAX PAYABLE		
	1977	1978	PERCENT CHANGE	1977	1978	PERCENT CHANGE	1977	1978	PERCENT CHANGE	1977	1978	PERCENT CHANGE
AITKIN	\$ 1,224,931	\$ 1,350,319	10.23%	\$ 113,091	\$ 120,272	6.34%	\$ 27,281 *	\$ 27,785 *	1.84%	\$ 85,810	\$ 92,487	7.78%
ANOKA	6,573,144	6,695,872	1.87	673,651	684,894	1.66	277,116	283,519	2.31	396,535	401,375	1.22
BECKER	693,312	679,684	- 1.97	70,418	71,062	.91	23,560	25,071	6.41	46,858	45,991	- 1.86
BELTRAMI	1,643,350	1,696,063	3.20	180,811	186,624	3.21	56,271	55,288	- 1.75	124,540	131,336	5.45
BENTON	1,533,175	1,456,577	- 5.00	149,360	145,229	- 2.77	53,503	52,899	- 1.13	95,857	92,330	- 3.68
BIG STONE	227,053	213,628	- 5.92	28,673	29,101	1.49	8,973	9,524	6.14	19,700	19,577	- .63
BLUE EARTH	1,932,432	1,937,718	.27	198,720	208,143	4.74	68,657	73,035	6.37	130,063	135,108	3.87
BROWN	504,848	497,265	- 1.51	45,013	47,483	5.48	13,862	14,815	6.87	31,151	32,668	4.86
CARLTON	541,620	564,064	4.14	57,394	66,413	15.71	21,732	25,603	17.81	35,662	40,810	14.41
CARVER	1,331,154	1,386,188	4.13	157,703	163,569	3.71	61,806	67,265	8.83	95,897	96,304	.42
CASS	912,475	915,233	.30	91,604	97,492	6.42	17,290	17,906	3.56	74,314	79,586	7.09
CHIPPEWA	466,321	415,706	- 10.86	50,672	45,838	- 9.54	17,731	15,622	- 11.90	32,941	30,216	- 8.28
CHISAGO	723,127	1,070,248	48.00	81,778	126,304	54.44	26,534	44,049	66.00	55,244	82,255	48.89
CLAY	1,240,100	1,216,011	- 1.95	130,893	129,213	- 1.29	51,122	52,380	2.46	79,771	76,833	- 3.69
CLEARWATER	203,758	183,622	- 9.89	21,068	19,986	- 5.14	6,983	6,937	- .66	14,085	13,049	- 7.36
COOK	63,957	59,278	- 7.32	4,099	4,129	.73	1,813 *	1,759 *	- 2.98	2,286	2,370	3.67
COTTONWOOD	185,478	187,637	1.16	16,673	16,544	- .78	5,638	5,214	- 7.53	11,035	11,330	2.67
CROW WING	1,944,850	1,902,911	- 2.16	167,225	170,629	2.03	48,881 *	47,902 *	- 2.01	118,344	122,727	3.70
DAKOTA	4,806,374	5,076,037	5.61	485,777	500,886	3.11	202,190	214,255	5.96	283,587	286,631	1.07
DODGE	526,865	565,934	7.41	58,020	56,070	- 3.37	19,341	21,066	8.91	38,679	35,004	- 9.51
DOUGLAS	1,024,928	1,086,651	6.02	94,747	101,537	7.16	23,810	25,237	5.99	70,937	76,300	7.56
FARIBAULT	282,641	292,744	3.57	29,467	29,521	.18	9,648	9,885	2.45	19,819	19,636	- .93
FILLMORE	567,612	460,974	- 18.79	59,786	46,736	- 21.83	20,795	16,288	- 21.68	38,991	30,448	- 21.92
FREEBORN	558,589	544,946	- 2.45	50,077	49,247	- 1.66	17,199	16,047	- 6.70	32,878	33,200	.97
GOODHUE	1,248,613	1,327,030	6.28	101,284	105,747	4.40	32,524	36,116	11.04	68,760	69,631	1.26
GRANT	172,004	159,987	- 6.99	16,329	15,217	- 6.81	5,977	5,247	- 12.22	10,352	9,970	- 3.70
HENNEPIN	1,537,543	1,582,761	2.94	160,325	166,556	3.88	58,665	63,719	8.61	101,661	102,837	1.15
HOUSTON	310,496	303,432	- 2.28	29,825	30,038	.71	11,737	12,243	4.31	18,088	17,795	- 1.62
HUBBARD	357,756	364,676	1.93	36,814	36,556	- .71	12,678	11,919	- 5.99	24,136	24,637	2.07
ISANTI	489,515	469,906	- 4.01	52,855	53,536	1.28	20,484	19,903	- 2.84	32,371	33,633	3.89
ITASCA	3,151,116	2,658,301	- 15.64	309,715	277,133	- 10.52	173,815 *	149,412 *	- 14.04	135,900	127,721	- 6.02
JACKSON	190,080	215,506	13.37	15,584	18,351	17.75	4,182	4,660	11.42	11,402	13,691	20.07
KANABEC	794,209	792,188	- .26	96,322	103,175	7.11	31,684	34,864	10.03	64,638	68,311	5.68
KANDIYOHI	1,362,715	1,289,228	- 5.40	132,328	128,133	- 3.18	38,860	36,202	- 6.84	93,468	91,931	- 1.65
KITSON	345,187	304,270	- 11.86	35,784	32,230	- 9.94	10,676	10,467	- 1.96	25,108	21,763	- 13.33
KOOCHICING	686,373	840,083	22.39	84,321	103,776	23.07	31,772	38,036	19.71	52,549	65,740	25.10
LAC QUI PARLE	259,552	256,908	- 1.02	24,421	23,181	- 5.08	8,918	8,084	- 9.36	15,503	15,097	- 2.62
LAKE	356,401	379,290	6.42	30,143	34,321	13.86	15,975 *	16,751 *	4.85	14,168	17,570	24.01
LAKE/WOODS	269,237	276,245	2.60	32,956	37,470	13.69	5,096	5,315	4.29	27,860	32,155	15.41
LE SUEUR	585,028	577,292	- 1.33	64,690	66,274	2.44	16,514	17,506	6.00	48,176	48,768	1.22
LINCOLN	124,074	127,880	3.06	10,987	11,446	4.17	3,260	3,281	.64	7,727	8,165	5.66
LYON	641,103	654,047	2.01	60,482	60,857	.62	18,626	18,116	- 2.74	41,856	42,741	2.11
MC LEOD	968,407	926,196	- 4.36	91,035	89,044	- 2.19	29,173	29,189	.05	61,862	59,855	- 3.25
MAHNOMEN	149,659	150,622	.64	15,739	17,307	9.96	4,402	4,296	- 2.41	11,337	13,011	14.76
MARSHALL	432,767	513,013	18.54	50,050	59,921	19.72	19,340	23,442	21.20	30,710	36,479	18.78
MARTIN	415,312	375,731	- 9.54	41,670	39,246	- 5.82	14,210	13,661	- 3.87	27,460	25,585	- 6.83
MEEKER	802,004	826,693	3.07	75,253	79,889	6.16	21,405	22,618	5.66	53,848	57,271	6.35
MILLE LACS	1,124,892	1,270,406	12.93	111,062	130,532	17.53	31,889	33,069	3.70	79,173	97,463	23.10



TABLE 36

COMPARISON OF PAYABLE 1977 AND 1978 MOBILE HOME ASSESSED VALUES,  
GROSS TAXES LEVIED, HOMESTEAD CREDIT AND NET TAXES PAYABLE

COUNTY	ASSESSED VALUE			GROSS TAXES LEVIED			HOMESTEAD CREDIT *			NET TAX PAYABLE		
	1977	1978	PERCENT CHANGE	1977	1978	PERCENT CHANGE	1977	1978	PERCENT CHANGE	1977	1978	PERCENT CHANGE
MORRISON	\$ 839,173	\$ 860,980	2.59%	\$ 100,018	\$ 101,978	1.95%	\$ 34,868	\$ 34,279	- 1.69%	\$ 65,150	\$ 67,699	3.91%
MOWER	875,210	820,634	- 6.24	85,619	79,539	- 7.11	29,784	28,786	- 3.36	55,835	50,753	- 9.11
MURRAY	415,174	461,837	11.23	35,330	40,050	13.35	9,413	10,465	11.17	25,917	29,585	14.15
NICOLLET	737,828	736,056	- .25	68,797	73,256	6.48	20,647	23,613	14.36	48,150	49,643	3.10
NOBLES	339,865	366,041	7.70	35,161	39,992	13.73	12,380	14,688	18.64	22,781	25,304	11.07
NORMAN	279,733	241,546	- 13.66	30,597	27,725	- 9.39	11,595	10,122	- 12.71	19,002	17,603	- 7.37
OLMSTED	3,563,685	3,891,316	9.19	348,910	377,694	8.24	132,345	152,048	14.88	216,565	225,646	4.19
OTTER TAIL	1,915,956	1,768,635	- 7.69	174,000	169,263	- 2.73	44,751	40,559	- 9.37	129,249	128,704	-.43
PENNINGTON	750,874	710,648	- 5.36	88,516	83,922	- 5.20	32,358	33,835	4.56	56,158	50,087	- 10.82
PINE	920,767	831,927	- 9.65	107,260	100,038	- 6.74	29,294	24,969	- 14.77	77,966	75,069	- 3.72
PIPESTONE	217,242	263,371	21.23	19,183	24,002	25.12	6,384	7,693	20.50	12,799	16,309	27.42
POLK	1,081,593	1,048,134	- 3.10	117,943	115,076	- 2.44	44,734	45,494	1.69	73,209	69,582	- 4.96
POPE	390,046	405,120	3.86	31,619	38,868	22.92	8,894	10,887	22.40	22,725	27,981	23.12
RAMSEY	3,055,769	2,986,600	- 2.27	367,459	356,543	- 2.98	143,990	150,596	4.58	223,469	205,947	- 7.85
RED LAKE	143,374	158,307	10.41	18,282	21,549	17.87	6,887	8,627	25.26	11,395	12,922	13.40
REDWOOD	468,830	473,787	1.05	39,410	40,997	4.02	12,292	12,843	4.48	27,118	28,154	3.82
RENVILLE	530,513	503,597	- 5.08	44,061	41,768	- 5.21	14,972	14,981	.06	29,089	26,787	- 7.92
RICE	1,184,993	1,255,215	5.92	126,397	132,914	5.15	47,377	51,271	8.21	79,020	81,643	3.31
ROCK	136,955	121,524	- 11.27	11,247	10,336	- 8.10	3,569	3,449	- 3.37	7,678	6,887	- 10.31
ROSEAU	1,016,079	975,249	- 4.02	129,443	113,337	- 12.45	47,265	41,753	- 11.67	82,178	71,584	- 12.90
ST. LOUIS	6,049,425	6,454,830	6.70	711,959	755,931	6.17	353,770 *	383,683 *	8.45	358,189	372,248	3.92
SCOTT	1,006,930	1,080,474	7.30	111,253	140,107	25.93	41,734	53,308	27.73	69,519	86,799	24.85
SHERBURNE	381,814	423,501	10.91	35,756	40,650	13.81	11,829	13,894	17.45	23,927	26,803	12.01
SIBLEY	338,135	336,618	- .45	30,634	30,850	.70	10,781	10,863	.76	19,853	19,987	.67
STEARNS	2,829,693	2,982,935	5.41	252,855	276,419	9.31	80,808	85,629	5.96	172,047	190,790	10.89
STEELE	746,034	751,977	.79	69,783	67,968	- 2.61	27,533	26,123	- 5.13	42,250	41,845	-.96
STEVENS	188,940	173,123	- 8.38	19,477	17,911	- 8.05	6,704	5,620	- 16.17	12,773	12,291	- 3.78
SWIFT	249,485	278,248	11.52	27,975	30,903	10.46	9,463	11,331	19.74	18,512	19,572	5.72
TODD	978,440	926,607	- 5.30	109,903	105,224	- 4.26	31,713	30,010	- 5.32	78,190	75,214	- 3.81
TRAVERSE	157,315	182,031	15.71	14,746	17,897	21.36	4,649	5,976	28.54	10,097	11,921	18.06
WABASHA	1,019,722	1,160,418	13.79	111,202	123,714	11.25	30,182	35,482	17.56	81,020	88,232	8.90
WADENA	325,848	313,286	- 3.86	36,649	35,791	- 2.35	10,651	11,064	3.87	25,998	24,727	- 4.89
WASECA	543,517	479,697	- 11.75	52,775	48,040	- 8.98	20,979	18,883	- 10.00	31,796	29,157	- 8.30
WASHINGTON	2,319,808	2,342,991	.99	253,373	250,134	- 1.28	100,484	101,861	1.37	152,889	148,273	- 3.02
WATONWAN	243,148	235,034	- 3.34	23,906	23,541	- 1.53	8,298	8,136	- 1.96	15,608	15,405	- 1.31
WILKIN	343,755	311,721	- 9.32	33,741	30,673	- 9.10	11,988	11,624	- 3.04	21,753	19,049	- 12.44
WINONA	1,163,175	1,223,217	5.16	105,342	105,240	-.10	37,671	38,540	2.30	67,671	66,699	- 1.44
WRIGHT	2,531,117	2,843,012	12.32	246,338	287,700	16.79	88,800	106,696	20.15	157,538	181,004	14.89
YELLOW MEDICINE	265,922	254,511	- 4.30	23,967	24,731	3.18	8,763	8,741	-.26	15,204	15,990	5.16
STATEWIDE TOTALS:	\$ 87,032,019	\$ 88,731,756	1.95%	\$ 8,947,580	\$ 9,239,176	3.25%	\$ 3,294,197	\$ 3,435,889	4.30%	\$ 5,653,384	\$ 5,803,286	2.65%

\* Includes the following amounts of Taconite Credit:

	1977	1978	Percent Change		1977	1978	Percent Change		1977	1978	Percent Change
AITKIN	\$ 11,817	\$ 10,944	- 7.39%	ITASCA	\$ 125,003	\$ 105,373	- 15.70%				
COOK	1,283	1,209	- 5.77	LAKE	11,074	11,498	3.83				
CROW WING	11,192	10,682	- 4.56	ST. LOUIS	206,051	214,396	3.37	STATEWIDE TOTAL:	\$ 366,420	\$ 354,102	- 3.36%

