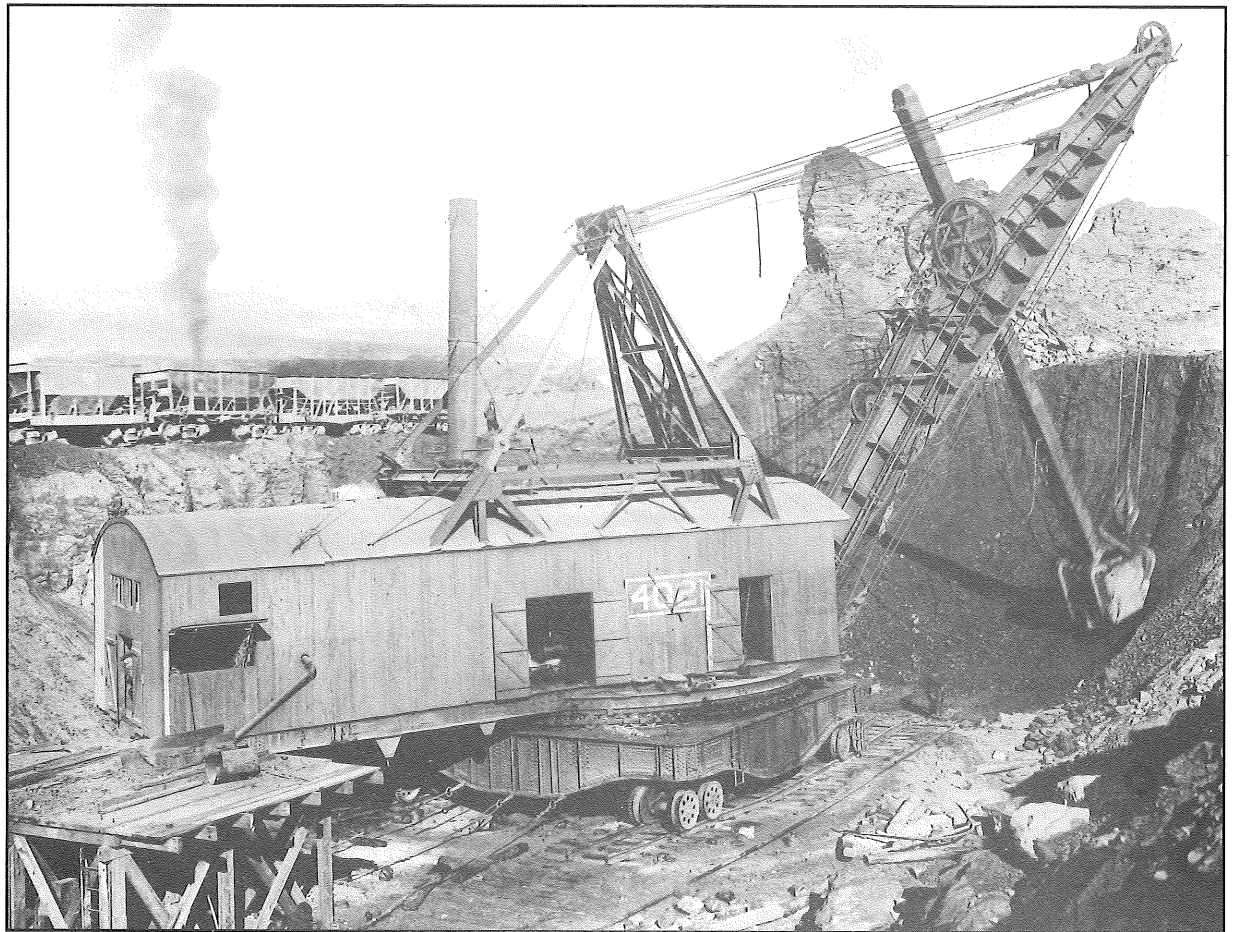


MINNESOTA Department of Revenue

Property Taxes Levied in Minnesota

**1990 Assessments
Taxes Payable in 1991**



**Cover Photograph
Revolving Shovel Loading On At The Hull Rust Mine
Circa 1930**

Minnesota Historical Society

FOREWORD

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

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

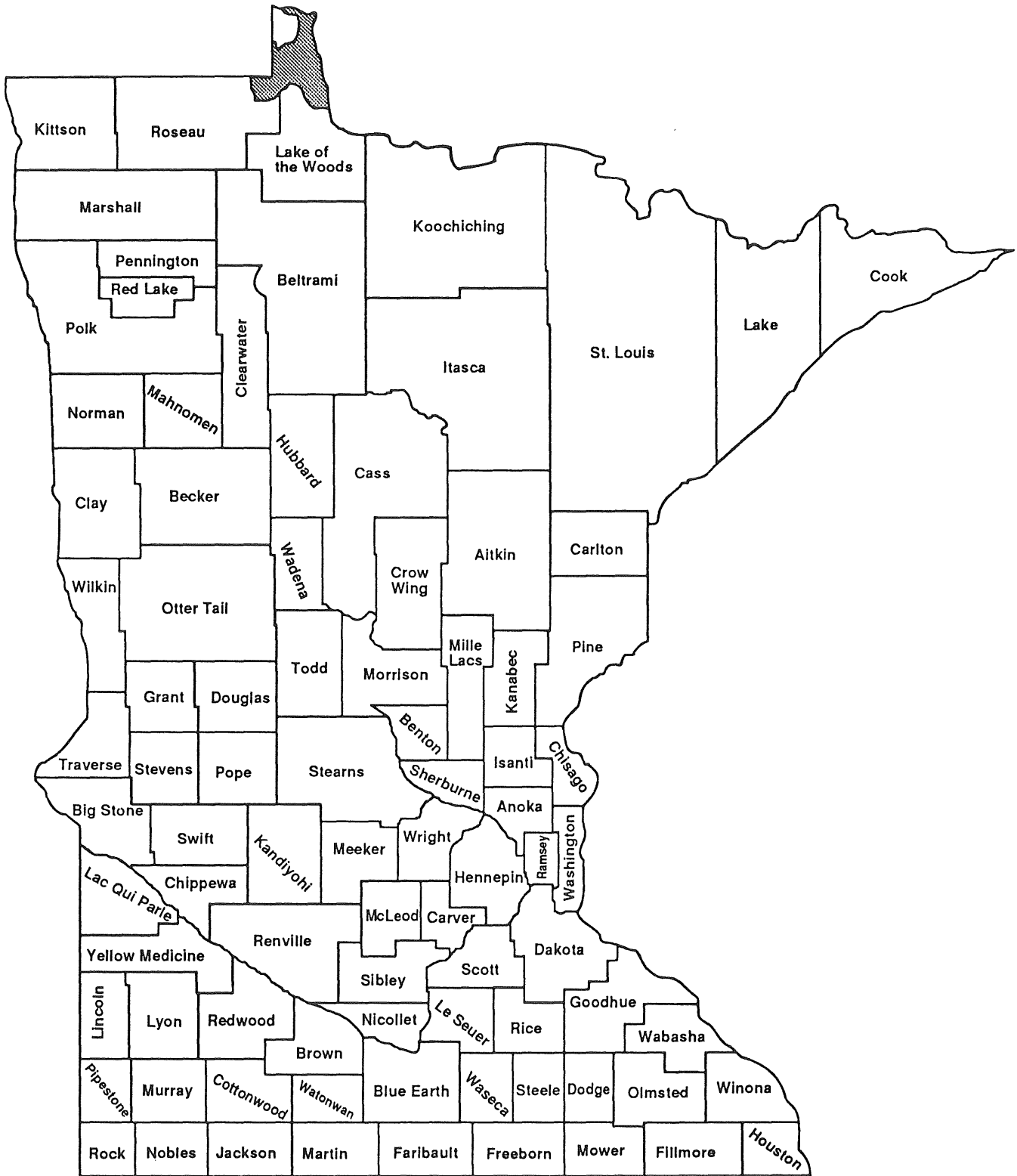


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SECTION 1

Review of the Minnesota Property Tax System

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

REVIEW OF THE MINNESOTA PROPERTY TAX SYSTEM

TAXES PAYABLE IN 1991

Property tax is the major source of revenue for local governmental units in the state of Minnesota. The State has not levied a property tax since 1966. The property tax is an ad valorem tax, (a tax in proportion to value). It is levied in one year based on the property assessment as of January 2nd and becomes payable in the following calendar year. For example, in this bulletin, the current year tables include taxes levied based on assessments made on January 2, 1990, due and payable in 1991. The property tax on a particular parcel of property is primarily based on its market value, property class, the total value of all property within the taxing area, and the budget requirements of all local governmental units located within the taxing area.

The following is a general description of and background information on the property tax system in Minnesota and the laws which were applicable to taxes payable in 1991.

Determination of Values

Assessors

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

Taxable Property

Assessors determine the estimated market value of all taxable property within their jurisdiction as of January 2 of each year, except state-assessed properties such as public utilities, railroads, air-flight property and minerals. All properties within a taxing district are reassessed once every four years. One-fourth of the parcels within a taxing district are assessed each year so that all parcels can be reassessed at least once in a four-year period. (Property which is exempt from taxation is assessed once every six years – see Exempt Property, on the following page).

The properties are also assigned a classification according to how the property is used, i.e., commercial, agricultural homestead, etc. Each classification has a gross and net classification percentage rate which is applied to the market value to determine the gross

and net tax capacity value. The net tax capacity value is used in determining initial tax capacity rates for taxes payable in 1991.

Historical Notes:

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

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

Prior to the 1972 assessment, the market value was divided by three to arrive at an "adjusted market value." The various classification rates were then applied to the adjusted market value to determine the assessed value. Thus, assessed values for taxes payable in 1972 were approximately one-third of what they were for taxes payable in 1973. Since mill rates were in part based on assessed value, mill rates for payable 1972 were approximately three times what they were for payable 1973. (See Table 1, page 23.)

Exempt Property

Certain property types are exempt from ad valorem taxation. Exempt property is reassessed once every six years, with the most recent assessment being made in 1986. Information about exempt property was included in the 1987 bulletin (Property Tax Bulletin No.16).

Exempt real property includes; 1) Native American lands, 2) public property, 3) educational facilities, and 4) religious and charitable institutions. Exempt personal property includes; 1) farm livestock, 2) farm machinery, 3) furniture, 4) inventories, 5) tools and machinery of service/retail/wholesale/manufacturing businesses, 6) furnishings of rental units if the rental value is subject to sales tax, and 7) containers in the possession of the consumer during consumption if the sale of the commodity is subject to the sales tax. Household goods are also exempt as are intangibles such as stocks, bonds and insurance policies.

Since 1973 exempt property also includes the value of commercial/industrial tools, implements, machinery, and equipment which is attached to or installed in real property for use in business or production activity conducted thereon. Public utility attached machinery is excluded.

Property Classifications

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

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

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

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

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

The property classification system has evolved into many property classes and classification percentages. In 1988, the number of property tax classes was cut from 68 to 29. Included in this bulletin is a listing of classification percentages from taxes payable 1972 through 1991 (Table 12, page 38). Following is a listing of the classification percentages used for the 1990 assessment, taxes payable in 1991.

REAL PROPERTY

<u>Class</u>	<u>Year Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
1a	1933	Residential homestead:*	
		1st \$68,000 market value	1.00%
		Market value between \$68,000 and \$110,000	2.00%
		Market value in excess of \$110,000	3.00%
1b	1953, 1969 & 1974	Paraplegic veterans, homesteads of blind and permanently and totally disabled persons:	
		1st \$32,000 market value: agricultural	.45%
		1st \$32,000 market value: residential	.45%
		\$32,000 to \$68,000 market value: agricultural	
		House, garage and one acre	1.00%
		Remainder	.45%
		Market value \$68,000 to \$110,000: agricultural	
		House, garage and one acre	2.00%
		Remainder	.45%
		Market value over \$110,000: agricultural	
		House, garage and one acre	3.00%
		Remainder to 320 acres	1.30%
		Remainder over 320 acres	1.60%
		\$32,000 to \$68,000 market value: residential	1.00%
Market value \$68,000 to \$110,000: residential	2.00%		
Market value over \$110,000: residential	3.00%		
1c	1959 & 1989	Commercial seasonal recreational residential not used for more than 225 days per year which includes a portion used as a homestead by the owner:	
		1st \$32,000 market value	.60%
		Excess market value over \$32,000	1.00%
2a	1933	Agricultural homestead:	
		1st \$68,000 market value -	
		House, garage and one acre	1.00%
		Remainder	.45%
		Market value \$68,000 to \$110,000 -	
House, garage and one acre	2.00%		
Remainder	.45%		

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

REAL PROPERTY

<u>Class</u>	<u>Year Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
2a	1933	Agricultural homestead: Market value over \$110,000 - House, garage and one acre	3.00%
		Remainder to 320 acres	1.30%
		Remainder over 320 acres	1.60%
2b	1957	Timberland	1.60%
2b	1923	Agricultural non-homestead: Land	1.60%
4b		House, garage and one acre	3.00%
3a		Commercial, industrial, public utility land and buildings, railroad operating property:	
	1981	1st \$100,000 market value	3.20%
	1974	Excess over \$100,000 market value	4.95%
3b	1982	Employment Property (Enterprise Zones): Competitive City or Zone:	
		1st \$50,000	2.30%
		Excess over \$50,000	3.60%
		Border City	
		1st \$100,000	3.20%
		Excess over \$100,000	4.95%
4a	1971	Non-homestead residential: a. Apartments with four or more units not qualifying as Title II National Housing	3.60%
4c		b. Apartment Land	3.00% or 3.60%
4a		c. Private for Profit Hospitals	3.60%
4b		Unclassified manufactured homes	3.00%
4b		Residential non-homestead, 3 units or less	3.00%
4c		Post Secondary Student Housing	2.30%
4c	1959	Seasonal residential for recreational purposes: a. Commercial, but not used for more than 225 days per year (example: resort)	2.30%

REAL PROPERTY

<u>Class</u>	<u>Year Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
		b. Non-commercial (example: cabin)	2.30%
4c		Nonprofit community service oriented organizations	2.30%
4c	1969	Housing for elderly or for low and moderate income families financed by direct federal loan or federally insured loan pursuant to Title II of the National Housing Act or the Minnesota Housing Act. Structures only.	2.30%
4c		Housing for elderly, handicapped or lower income persons as defined in section 8 of U.S. Housing Act.	2.30%
4c		Neighborhood Real Estate Trust	2.30%
4c	1989	Section 42 Structures	2.30%
4c	1989	Manufactured Home Parks	3.00%
4d	1971	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 located in a municipality under 10,000 population. Structures only.	2.00%
5	1974	Tools, implements and machinery of an electric generating, transmission or distribution system or a pipeline system transporting or distributing water, gas or petroleum products which are fixtures to real property	4.95%
5	1913	Unmined Iron Ore	4.95%
5	1913	"Low Recovery" Iron Ore	4.95%
		Severed mineral interests tax	*

* 25 cents per acre annually (tax became effective January 1, 1975). Each parcel is subject to minimum annual tax of \$2.00.

REAL PROPERTY

<u>Class</u>	<u>Year Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
5	1980	Vacant land	4.95%
5		All property not included in any other class	4.95%

PERSONAL PROPERTY

None		Structures on leased public lands in rural areas	2.30%, 3.20% 3.60% or 4.95%
5a		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	4.95%
None		Leased agricultural real estate of exempt land (M.S. 272.01, Subd. 2)	1.60% or 3.00%
None	1969	Owner occupied residences on leased public or railroad lands	*
None	1981	Leased homestead on land owned by occupant	*
3a**		Structures on leased public lands in urban areas	3.20% & 4.95%
		Structures on railroad operating right-of-ways	3.20% & 4.95%
		Leased all other (non-agricultural) real estate of exempt land (M.S. 272.01, Subd.2)	3.20% & 4.95%
		Systems of electric, gas and water utilities	3.20% & 4.95%
		All other taxable personal property	3.20% & 4.95%

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

** Assessed at 3.20% on first \$100,000 of market value and assessed at 4.95% on excess.

CLASSIFICATIONS NO LONGER ASSESSED

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

- 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

Market Value Increase Limitation

The 1973 Legislature created the concept of limited market value by placing a 5% reassessment limit on homestead property. In 1975 this limit was repealed and the annual market value increase for any property for the 1975 through 1978 assessments was limited to 10 percent or one-fourth of the total amount of increase from the previous year, whichever was greater. For the 1979 assessment, the amount of increase in the limited market value was changed to 10 percent of the 1978 limited market value or one-half of the difference between the 1978 limited market value and the 1979 estimated market value, whichever amount was greater. This limited market value was the base to which the property classification assessment percentages, referred to above, were applied to arrive at the assessed value for assessment years 1975 - 1979. Beginning with the 1980 assessment, the limited market value on property was eliminated. The estimated market value became the base to which the property class rate percentages are applied to arrive at the tax capacity value.

Review and Equalization

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

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

Auditors

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

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

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

Levy Limitations

Before determining initial tax rates, the county auditor assures that the certified property tax levies of local units of government are within certain limits. The levy limitations that are administered by the county auditor are of three types. First are the levy limitations for general or special purposes that have general application to one or more types of local units of government. Beginning with taxes payable year 1990, these limitations are primarily expressed as percentages of market value. Next are the levy limitations that apply to particular county governments, cities, towns or special taxing districts. Beginning with taxes payable year 1989, these limitations were converted to levy limitations expressed as dollar amounts. The dollar amounts annually increase or decrease in accordance with the percentage change in the market value of the local unit from the previous levy year to the current levy year.

Finally, the county auditor administers the \$54 per capita levy limitation that applies to most cities for general and special purposes. The \$54 per capita levy limitation is annually increased by the cost of living adjustment. The adjusted per capita levy limitation for taxes payable year 1991 was \$307.80.

Certain major levy limitations are administered by the state departments rather than by the county auditor. The Department of Education administers school district levy limitations. The Department of Revenue administers the overall levy limitation that applies to county governments, cities of 2,500 in population or more, towns of 5,000 in population or more, and smaller cities or towns that receive taconite municipal aid. The Department of Revenue also administers the levy limitations that apply specifically to the Metropolitan Council, the Regional Transit Board and the Metropolitan Mosquito Control District.

Adjustments to Net Tax Capacity Value

Taxable net tax capacity value is used in determining initial tax rates. In many cases, taxable net tax capacity value is the same as net tax capacity value. However, there are cases where certain values must be deducted from the total net tax capacity value to determine the taxable net tax capacity value. This is illustrated in Table 37, page 159. Values which are deducted are as follows.

Power Line Net Tax Capacity Value

Ten percent of the net tax capacity of electrical transmission lines over 200KV in organized townships and cities is excluded from the value used in determining initial tax rates. After local tax rates are determined, the revenue produced by applying the prevailing local tax rate to the excluded 10% of value is then used to finance the power line credit for cities and organized townships (see Power Line Credit, Table 50, page 234).

Tax Increment Financing Districts

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

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

For payable 1991, there were basically six types of increment districts that can be set up under current statutes:

- 1) Redevelopment Districts
- 2) Housing Districts
- 3) Economic Development Districts
- 4) Mined Underground Space Development Districts
- 5) Soil Condition Districts
- 6) Hazardous Substance Sites

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

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

The tax generated by the product of the total local tax rate and the retained captured value is retained by the TIF district and used to finance the project debt.

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

Tax increment values and taxes can be found in Table 32, page 75.

Fiscal Disparities

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

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

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

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

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

Adjustments to Property Tax Budget Levy

Fiscal Disparity Distribution Levy

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

Homestead and Agricultural Credit Aid (HACA) (M.S. 273.1398, subd. 2)

Homestead and agricultural credit aid was enacted by the 1989 Special Session to become effective in payable year 1990. HACA is calculated by the Department of Revenue and certified at taxing district level to the county auditors each year.

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

According to Minnesota Statute, the basic formula for calculating the payable 1991 HACA is:

<p>Payable 1989 Gross Taxes Levied LESS (Payable 1989 Tax Rate x Taxable Net Tax Capacity x .9767).</p>
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The law provided specific definitions for each variable in the formula. It also provided for various adjustments, offsets and transfers to be made.

A separate calculation of Manufactured Home HACA is made for mobile home properties assessed as personal property (M.S. 274.20).

City Equalization Aid (M.S. 477A.013, Subd. 5)

City equalization aid was enacted by the 1989 Legislature to target more state aid to cities with high property tax levies and low tax bases, as measured by their net tax capacity.

Only cities qualify to receive this aid. As established by 1989 law, (Special Session Laws 1989, Chapter 1, Article 4, Section 11), this aid was to be paid only in 1990, and then folded into local government aid for 1991 and subsequent years. The 1989 law also excluded the cities of Duluth, Minneapolis, and St. Paul from receiving this aid.

Laws 1990, Chapter 604, Article 4, Section 6, provided that cities of the first class (i.e. Duluth, Minneapolis, and St. Paul), were eligible for equalization aid beginning with taxes payable in 1991. 1990 Laws also provided for a total appropriation of \$19,485,684 for equalization aid, effectively freezing the aid at the 1990 levels. However, the aid formula was restructured to allow for an increase in the event the total appropriation is increased for future years.

1991 city equalization aid is equal to the 1990 equalization aid, plus an increase which is the lesser of:

(1) 30% of the city's average property tax levy for the last three payable years, minus the city's share of disparity reduction aid received in 1990, multiplied by 1.0 minus the ratio of the city's net tax capacity per capita and 900, or:

(2) 12% of the 1990 local government aid plus the 1990 equalization aid.

Initial Tax Rate Determination

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

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

In a unique taxing area (a geographic area subject to the same set of tax rates) the total initial tax rate is equal to the total of each taxing district's individual initial tax rate. This rate is applied to each taxable parcel of property in the unique taxing area to determine the amount of property tax which is owed.

Initial Tax Rate Exceptions

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

Fire Protection Districts

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

Rural-Urban Service Districts

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

within the boundaries of the municipality which are not included in the rural service district. Lesser benefits within a rural service district result in lower tax rates for taxpayers within its boundaries than for taxpayers located within the boundaries of the complementary urban service district.

Local Tax Rate Determination and Disparity Reduction Aid (DRA)

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

If a unique taxing area receives disparity reduction aid, the initial tax rate for each taxing district levying within the unique taxing area must be reduced accordingly. The resulting rate is the local tax rate. Disparity reduction aid cannot reduce the local tax rate below 90%. If the unique taxing area does not receive disparity reduction aid, the local tax rate is equal to the initial tax rate.

Disparity reduction aid is calculated by the Department of Revenue and certified at unique taxing area level to the county auditors each year. Payable 1991 certified DRA amounts were calculated by applying an adjustment factor (for the class rate changes from payable 1990 to 1991) to the payable 1990 certified DRA amounts.

Total Tax Before Credits

After all local tax rates have been determined, the total tax before credits for a parcel of property is calculated by applying the total local tax rates of all taxing districts within the unique taxing area where the property lies to the individual property's net tax capacity. For example, a property with a net tax capacity value of \$1,776 and a total local tax rate of 119.399% would have the following tax:

Net Tax Capacity	\$1,776
Total Local Rate	<u>x 119.399% (or 1.19399)</u>
Total Tax Before Credits	\$2,120.53

Property Tax Credits

Due to the existence of property tax credits, in some instances, the total tax before credits will not be the final amount of property tax paid by an individual taxpayer. The property tax credits in existence for taxes payable in 1991 are as follows, listed in the order that they are deducted from the tax before credits.

Disaster Credit (M.S. 273.123)

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

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

The county assessor reports both the tax capacity value based on the pre-disaster market value and the tax capacity value based on the post-disaster average market value to the county auditor. The difference between the two tax capacity values is then multiplied by the prevailing local tax rate to determine the amount of disaster credit. There is no maximum credit limitation for the disaster credit. The amount of the credit is deducted from the tax before credits on the property tax statement for that parcel. The state makes disaster credit payments directly to the local taxing districts. In payable year 1991 no disaster credit was paid.

Eligible manufactured home properties can also receive the disaster credit.

Power Line Credit (M.S. 273.42)

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

Prior to 1982, utility companies made direct payments to qualifying property owners in organized and unorganized townships to compensate them for having these high voltage lines pass over their property. Beginning with taxes payable in 1982, qualifying property owners in cities and organized townships were given a property tax credit to reduce their property tax. In 1983, qualifying property owners in unorganized townships were also made eligible to receive the tax credit. Since that time and for taxes payable in 1991, owners of property classified as farm, residential, apartment, etc., are given a credit which is calculated by the county auditor and applied against the tax before credits. In order to qualify for this credit, the property must be crossed by a transmission line of 200KV or more which was constructed after June 30, 1974.

For qualifying property owners in unorganized townships having these high voltage lines pass over their property, the credit is calculated as follows. A fraction, determined by dividing the length of high voltage line over the parcel by the total length of high voltage line running over all property within unorganized townships in the county, is multiplied by the total amount of the utility property tax credit fund (tax generated on 10% of the transmission line value in unorganized townships and lines under 69KV in organized townships) within the county for that year. The calculated amount is then deducted from the tax before credits.

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

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

Power line credit amounts are distributed by the county auditor to the local taxing districts in which the properties receiving the credit are located.

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

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

For taxes payable in 1991, the credit is based on the net tax capacity value of land and non-residential buildings (used for agricultural purposes) which are located in a designated agricultural preserve. The credit is based on the difference between the prevailing total local tax rate and 105% of the previous year's statewide average total tax rate within townships. The difference between the two rates is the agricultural preserves credit rate. The 1990 statewide average township local tax rate was 94%. This rate is then multiplied by 105%, resulting in a base rate for payable 1991 agricultural preserve tax capacity of 99%. The difference between the total local tax rate and 99% is applied to the land and non-residential buildings net tax capacity within the agricultural preserve to determine the 1991 credit amount.

If the total local tax rate is less than 105% of the previous year's statewide average tax rate for townships, there is no credit. This credit is given only to lands designated as agricultural preserves according to M.S. 473H.03. The credit amount is deducted from the tax before credits on the property tax statement for that parcel. The credit is funded by the county conservation account. If the credit exceeds the available funds, the state then makes payment of the difference from the Minnesota conservation fund. If the credit exceeds that account, payment is made from the state general fund. (See Table 51, page 236).

County Conservation Credit (M.S. 273.119)

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

The county auditor certifies to the Department of Revenue the amount of tax lost to the local taxing districts because of the property tax credit. This amount is deducted from the tax before credits on the property tax statement for the parcel. The credit is funded by the county conservation account. If the credit exceeds the available funds, the state then makes payment of the difference from the Minnesota conservation fund.

Enterprise Zone Credit (M.S. 469.170)

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

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

For taxes payable in 1991, three counties in Minnesota reported enterprise zone property tax credits. (See Table 53 , page 237.)

Disparity Reduction Credit (M.S. 273.1398)

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

Apartments	3.0%
Commercial, Industrial, Public Utility Land and Bldgs	3.2%

The county auditor certifies the amount of the disparity reduction credit to the Department of Revenue. The state makes payment of the credit directly to the local taxing districts.

Taconite Credits (M.S. 273.135, 273.136, 477A.15)

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

For 1991, homeowners in taconite tax relief areas receive a credit of either 57% or 66% (depending on certain criteria such as the value of the iron ore in the assessment district, proximity to mines, etc.). The maximum amount of this credit is \$241.50 for those receiving the 57% credit and \$266.80 for those receiving the 66% credit. The taconite homestead credit is calculated and deducted from the tax before credits. (See Table 19, page 51.) It is paid by St. Louis County from the taconite property tax relief fund to each county receiving the credit. The county then distributes the money to each affected local taxing district. The taconite homestead credit is also given to eligible homesteaded manufactured home properties.

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

Net Tax

The net tax is derived by deducting all appropriate property tax credits from the total tax before credits. The net tax amount is the final amount of tax to be paid by the property owner, except in cases where there are special assessments added to the net tax.

Special Assessments

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

Collection of Taxes

The county auditor sends a list of all property owners, and the amount of property tax each must pay, to the county treasurer.

Treasurers

It is the duty of the county treasurer to collect all taxes as determined by the county auditor, as well as special assessments, fines or penalties. The treasurer prepares tax statements using the information provided by the auditor and must mail the tax statements by March 31st of each year.

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

Tax Payments

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

Tax Penalties

Personal Property

The amount of personal property tax due and remaining unpaid becomes delinquent on the day following the taxes due date (May 16th for most personal property taxes). There is an eight percent penalty added to the unpaid tax at the point it becomes delinquent.

Real Property

On May 16th, a three percent penalty is charged on unpaid homestead property taxes due and a seven percent penalty is charged on non-homestead property taxes due. Thereafter, on the 1st day of each month, up to and including the following October 1st, an additional one percent penalty for each month is charged on the unpaid tax. If the second half tax is not paid prior to October 16th, both homestead and non-homestead properties are charged a four percent penalty on the unpaid second half taxes due. Thereafter, an additional two percent penalty on homestead property and an additional four percent on non-homestead property is added on the 1st day of each month up to and including the following December 1st, if the second half taxes remain unpaid. On the first business day in January of the following year, the unpaid real estate taxes for the prior year are deemed to be delinquent, and an additional penalty of 2 percent is added on to both the unpaid first half taxes and the unpaid second half taxes. Interest on the unpaid taxes also begins to accrue from January 1st of the following year.

Manufactured Homes

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

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

1. The owner of the home holds title to the land on which the home is situated.
2. The home is attached to the land by a permanent foundation, or is installed at its location in accordance with the manufactured homes building code (M.S. 327.31 to 317.34), or is affixed to the land in a manner comparable to other real estate property in the taxing district.
3. The home is connected to public utilities, has a well and septic tank system, or is serviced by water and sewer facilities comparable to other real estate property in the taxing district.

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

For the 1990 assessment, taxes payable in 1990 (see tables 60 and 61), manufactured homes not classified as real property were assessed using the real property class rates for assessment year 1989. These rates can be found on Table 12, pages 41 and 44.

The value of personal property manufactured homes is not used in the determination of tax rates for real and other personal property for that year. But personal property manufactured homes are taxed at the tax rate used for real and other personal property for that year.

Manufactured homes not treated as real property may also qualify for certain property tax credits, including the taconite credit and disaster credit (see Property Tax Credits, page 15).

The county treasurer must send out tax statements to the owners of personal property manufactured homes by July 15th each year. The total amount of tax must be paid by August 31st and becomes delinquent on September 1st if not paid. A penalty of eight percent is assessed on the unpaid tax.

SECTION II

Historical Data

TABLE 1
(cont.)
VALUES, TOTAL TAXES LEVIED INCLUDING SPECIAL ASSESSMENTS
AND STATEWIDE AVERAGE TAX RATES
TAXES PAYABLE 1925 - 1991

TAXES PAYABLE	Assessed Values				Average Tax Rate(1)	Total Taxes Levied
	Homestead (2) Real Estate	Non-Homestead Real Estate	Personal Property	Total		
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	1,704,015,976
1980	9,505,683,776	8,107,531,615	475,455,919	18,088,671,310	97.23	1,844,022,603
1981	11,323,778,608	10,045,451,337	515,918,614	21,885,148,559	87.01	2,011,529,837
1982	13,114,795,323	11,241,977,321	656,811,198	25,013,583,842	92.15	2,430,398,968
1983	14,461,341,510	12,397,679,704	719,675,283	27,578,696,497	92.10	2,677,165,816
1984	14,576,695,214	13,025,332,751	769,447,650	28,371,475,615	98.14	2,917,675,349
1985	14,743,651,860	13,403,297,966	797,620,554	28,944,570,380	99.33	3,011,666,708
1986	14,453,260,314	13,959,525,103	828,878,681	29,241,664,098	105.47	3,224,927,332
1987	13,976,957,501	14,612,054,529	857,546,834	29,446,558,864	111.30	3,421,316,479
1988	13,477,767,349	15,541,506,802	875,325,667	29,894,599,818	118.34	3,682,260,070
1989(5)	1,771,627,738	2,018,345,903	108,894,831	3,898,868,472	97.390 %	3,943,704,269
1990(6)	1,050,078,784	1,973,269,375	131,014,301	3,154,362,460	99.768 %	3,298,638,258
1991	1,134,174,313	2,011,464,713	134,917,362	3,280,556,388	106.692 %	3,653,524,954

- (1) The statewide average tax rate is exclusive of special assessments. 1925 - 1988 tax rates are expressed in mills. 1989 - 1991 tax rates are expressed as percentages.
- (2) The homestead base values by payable year can be found on Table 12.
- (3) For payable years 1970 - 1972, due to reporting errors, Non-Homestead Real Estate contains some values that should be in Homestead Real Estate. Therefore values for these years should not be directly compared to values for other years.
- (4) The market value concept was first used for taxes payable in 1973. Under this concept, assessed values and average tax rates changed considerably.
- (5) For payable year 1989, gross tax capacity values replaced assessed value.
- (6) For payable year 1990, net tax capacity values replaced gross tax capacity values.

TABLE 2
REAL AND PERSONAL PROPERTY TAXES LEVIED
TAXES PAYABLE 1940 - 1991

Taxes Payable	Real Estate Levy	Personal Property Levy	Total Levy	Average Tax Rate (1)	Homestead Credit (2)	Agricultural Credit (2)	Net Tax Payable (3, 5)	Special Assessments	Net Tax Payable Including Special Assessments
1940	\$ 95,606,023	\$ 16,231,364	\$ 111,837,387	84.950	\$ ---	\$ ---	\$ 111,837,387	\$ 3,968,853	\$ 115,806,240
1950	151,974,367	44,457,441	196,431,808	126.710	---	---	196,431,808	4,911,793	201,343,601
1951	159,276,120	45,757,627	205,033,747	126.770	---	---	205,033,747	5,410,344	210,444,091
1952	171,797,103	52,654,943	224,452,046	133.400	---	---	224,452,046	5,966,497	230,418,543
1953	183,994,289	55,187,350	239,181,639	133.730	---	---	239,181,639	6,848,236	246,029,875
1954	200,902,601	59,016,269	259,918,870	143.520	---	---	259,918,870	8,532,637	268,451,507
1955	211,567,410	60,438,810	272,006,220	144.600	---	---	272,006,220	9,667,917	281,674,137
1956	228,332,465	64,336,967	292,669,432	152.550	---	---	292,669,432	11,293,037	303,962,469
1957	251,988,352	67,851,261	319,839,613	160.020	---	---	319,839,613	12,890,139	332,729,752
1958	282,205,133	75,481,435	357,686,568	175.230	---	---	357,687,568	14,471,468	372,158,036
1959	306,526,493	80,343,724	386,870,217	184.100	---	---	386,870,217	16,188,830	403,059,047
1960	335,521,401	83,931,663	419,453,064	197.180	---	---	419,453,064	18,283,978	437,737,042
1961	362,402,068	87,786,658	450,188,726	204.860	---	---	450,188,726	19,304,060	469,492,786
1962	391,960,561	93,218,762	485,179,323	217.180	---	---	485,179,323	23,738,144	508,917,467
1963	426,851,600	93,521,738	520,373,338	224.110	---	---	520,373,338	25,556,133	545,929,471
1964	456,162,758	93,385,542	549,548,300	235.220	---	---	549,548,300	25,883,416	575,431,716
1965	488,887,743	95,125,616	584,013,359	244.800	---	---	584,013,359	27,438,325	611,451,684
1966	519,792,386	97,457,020	617,249,406	254.740	---	---	617,249,406	29,122,323	646,371,729
1967	552,386,485	101,471,539	653,858,024	259.760	---	---	653,858,024	31,277,145	685,135,169
1968	585,677,296	48,156,240	633,833,536	269.850	78,768,510	---	555,065,026	34,374,403	589,439,429
1969	707,742,068	56,479,097	764,221,165	299.240	95,304,787	---	668,916,378	34,977,574	703,893,952
1970	806,250,044	67,210,263	873,460,307	329.160	108,054,831	---	765,405,476	38,944,180	804,349,656
1971	966,014,565	74,683,076	1,040,697,641	335.950	127,596,363	---	913,101,278	44,465,691	957,566,969
1972	886,806,076	70,567,907	957,373,983	297.470	117,085,618	---	840,288,365	50,211,600	890,499,965
1973	948,414,991	34,245,776	982,660,767	94.190	122,753,051	---	859,907,716	54,558,835	914,466,551
1974	1,043,396,304	38,088,817	1,081,485,121	99.150	189,373,196	---	892,111,925	54,782,668	946,894,593
1975	1,202,147,416	44,353,137	1,246,500,553	109.120	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	101.430	220,254,291	---	1,077,066,176	67,229,368	1,144,295,544

NOTE: Footnotes may be found on page 29.

TABLE 2
(cont.)
REAL AND PERSONAL PROPERTY TAXES LEVIED
TAXES PAYABLE 1940 - 1991

<u>Taxes Payable</u>	<u>Real Estate Levy</u>	<u>Personal Property Levy</u>	<u>Total Levy</u>	<u>Average Tax Rate (1)</u>	<u>Homestead Credit (2)</u>	<u>Agricultural Credit (2)</u>	<u>Net Tax Payable (3, 5)</u>	<u>Special Assessments</u>	<u>Net Tax Payable Including Special Assessments</u>
1977	\$ 1,429,088,173	\$ 43,357,669	\$ 1,472,445,842	104.930	\$ 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	105.160	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
1980	1,710,411,947	48,426,153	1,758,838,100	97.234	371,313,377	52,186,630	1,335,338,093	85,184,503	1,420,522,596
1981	1,856,574,360	47,563,239	1,904,137,599	87.006	447,233,171	70,456,204	1,372,521,102	107,392,237	1,479,913,339
1982	2,243,859,965	61,222,421	2,305,082,386	92.153	495,705,796	86,945,965	1,705,367,079	125,316,582	1,830,683,661
1983	2,473,325,197	66,699,104	2,540,024,301	92.101	521,541,062	96,947,321	1,903,773,931	137,141,515	2,040,915,446
1984	2,709,002,854	75,218,054	2,784,220,908	98.135	506,065,238	92,675,991	2,164,411,484	133,454,441	2,297,865,925
1985	2,795,623,792	79,371,594	2,874,995,386	99.328	539,504,280	106,513,404	2,226,776,308	136,671,326	2,363,447,634
1986	2,997,104,294	86,853,333	3,083,957,627	105.465	586,112,213	126,080,929	2,369,338,813	140,969,705	2,510,308,518
1987	3,181,565,243	95,757,072	3,277,322,315	111.297	609,222,978	115,621,847	2,550,370,217	143,994,164	2,694,364,381
1988	3,433,066,776	104,693,975	3,537,760,751	118.341	622,442,752	102,059,237	2,789,346,375	144,499,319	2,933,845,694
1989	3,690,320,745	106,771,593	3,797,092,338	97.390 %	652,997,536	94,975,727	3,038,091,944	146,611,931	3,184,703,875
1990	3,020,045,556	127,002,583	3,147,048,139	99.768 %	7,869,129	---	3,136,365,859	151,590,119	3,287,955,978
1991	3,363,282,756	136,824,691	3,500,107,447	106.692 %	8,173,914	---	3,489,227,498	153,417,507	3,642,645,005

NOTE: Footnotes may be found on page 29.

TABLE 3
REAL AND PERSONAL PROPERTY TAX LEVIES INCLUDING SPECIAL ASSESSMENTS
BY GOVERNMENTAL SUBDIVISION
TAXES PAYABLE 1925 - 1991

Taxes Payable	State	County	City	Township	School District	Special Taxing District (4)	Total Taxes (3)	Homestead Credit (2)	Agricultural Credit (2)	Net Taxes (5)
1925	\$ 11,328,852	\$ 24,433,435	\$ 35,738,699	\$ 9,090,016	\$ 40,545,990	\$ ---	\$ 121,136,992	\$ ---	\$ ---	\$ 121,136,992
1930	12,592,013	28,011,761	40,706,761	9,900,199	42,073,115	---	133,283,849	---	---	133,283,849
1940	11,759,124	31,191,775	34,829,112	6,336,143	31,690,086	---	115,806,240	---	---	115,806,240
1950	11,719,355	59,244,112	56,721,400	10,366,677	63,292,057	---	201,343,601	---	---	201,343,601
1951	12,051,000	61,316,974	58,256,389	10,417,950	68,401,778	---	210,444,091	---	---	210,444,091
1952	11,728,666	70,060,610	63,153,622	11,784,185	73,691,460	---	230,418,543	---	---	230,418,543
1953	11,210,204	75,149,135	67,266,360	12,552,040	79,852,136	---	246,029,875	---	---	246,029,875
1954	15,900,345	76,141,584	74,532,805	13,055,500	88,821,273	---	268,451,507	---	---	268,451,507
1955	14,811,840	77,946,468	78,685,899	13,033,365	97,196,565	---	281,674,137	---	---	281,674,137
1956	15,027,012	84,772,948	83,019,143	12,967,746	108,175,620	---	303,962,469	---	---	303,962,469
1957	15,552,697	87,606,226	92,176,076	12,661,345	124,733,408	---	332,729,752	---	---	332,729,752
1958	19,955,842	97,973,630	101,080,861	12,549,949	140,597,754	---	372,158,036	---	---	372,158,036
1959	19,965,700	106,631,402	107,921,966	12,710,749	155,829,230	---	403,059,047	---	---	403,059,047
1960	23,878,094	112,975,068	111,179,187	12,482,086	177,222,607	---	437,737,042	---	---	437,737,042
1961	22,937,982	119,184,056	118,305,938	12,367,041	196,697,769	---	469,492,786	---	---	469,492,786
1962	24,801,597	130,230,248	128,233,198	12,979,710	212,672,714	---	508,917,467	---	---	508,917,467
1963	29,754,399	137,229,288	135,043,261	13,911,916	229,990,607	---	545,929,471	---	---	545,929,471
1964	29,879,360	151,694,758	134,555,247	14,013,174	245,289,177	---	575,431,716	---	---	575,431,716
1965	27,820,383	161,255,316	141,162,146	13,780,233	267,433,606	---	611,451,684	---	---	611,451,684
1966	38,322,818	160,194,890	147,258,860	13,902,385	286,692,776	---	646,371,729	---	---	646,371,729
1967	36,481,201	163,455,598	154,136,297	14,939,268	316,122,805	---	685,135,169	---	---	685,135,169
1968	---	167,588,552	159,827,530	13,649,765	322,744,676	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	117,085,819	---	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
1980	---	492,335,216	374,696,259	34,865,773	855,277,356	50,579,516	1,844,022,603	371,313,377	52,186,630	1,420,522,596
1981	---	556,513,538	439,543,621	44,167,682	850,255,968	74,274,064	2,011,529,837	447,233,171	70,456,204	1,479,913,339
1982	---	626,927,305	493,537,943	49,599,475	1,099,690,985	95,255,530	2,430,398,968	495,705,796	86,945,965	1,830,683,661
1983	---	669,839,201	535,248,730	52,910,906	1,209,907,940	120,094,794	2,677,165,816	521,541,062	96,947,321	2,040,915,446
1984	---	720,660,693	563,916,287	60,630,782	1,329,561,212	135,087,038	2,917,675,349	525,482,114	92,675,991	2,297,865,925
1985	---	754,437,921	590,174,999	63,707,344	1,316,382,207	149,161,314	3,011,666,712	539,504,280	106,513,404	2,363,447,634
1986	---	824,330,475	629,644,574	66,450,490	1,389,754,370	173,142,388	3,224,927,332	586,112,213	128,080,929	2,510,308,518
1987	---	877,679,646	658,275,749	69,874,272	1,441,103,526	204,320,022	3,421,316,479	609,222,978	115,621,847	2,694,364,381
1988	---	952,980,592	686,724,686	73,140,641	1,509,728,030	250,869,713	3,682,260,070	622,442,752	102,059,237	2,933,845,694
1989	---	1,025,731,896	665,320,101	75,097,914	1,635,444,219	292,884,645	3,943,704,269	652,997,536	94,975,727	3,184,703,875
1990	---	841,203,791	600,728,788	69,480,746	1,228,778,953	280,883,124	3,298,638,258	7,669,129	---	3,287,955,978
1991	---	946,745,882	614,921,791	67,929,508	1,381,146,910	337,370,387	3,653,524,954	8,173,914	---	3,642,645,005

NOTE: Footnotes may be found on page 29.

TABLE 4
REAL AND PERSONAL PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS
BY GOVERNMENTAL SUBDIVISION
TAXES PAYABLE 1961 - 1991

Taxes Payable	State	County	City	Township	School District	Special Taxing District (4)	Total Taxes (3)	Homestead Credit (2)	Agricultural Credit (2)	Net Taxes (5)
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	12,574,539	412,367,625	4,782,170	764,221,165	95,304,787	---	668,916,378
1970	---	204,608,886	180,319,419	13,883,729	489,303,409	5,339,119	873,454,562	108,054,831	---	765,399,731
1971	---	237,677,912	187,347,912	14,391,029	595,312,008	5,968,779	1,040,697,641	127,596,363	---	913,101,278
1972	---	245,925,339	178,639,274	13,808,342	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
1980	---	485,889,698	297,954,686	33,753,206	855,277,356	49,694,672	1,758,838,100	371,313,377	52,186,630	1,335,338,093
1981	---	549,365,767	343,049,470	41,173,148	850,255,967	73,518,283	1,904,137,599	447,233,171	70,456,204	1,372,521,102
1982	---	617,468,212	381,903,935	46,706,790	1,099,683,473	93,932,246	2,305,082,386	495,705,796	86,945,965	1,705,367,079
1983	---	658,675,442	414,627,237	50,669,342	1,209,907,940	116,980,095	2,540,024,301	521,541,062	96,947,321	1,903,773,931
1984	---	708,371,048	448,553,132	58,333,930	1,329,561,212	131,582,249	2,784,220,908	525,482,114	92,675,992	2,164,411,484
1985	---	741,283,445	472,654,578	61,138,779	1,316,382,207	145,733,450	2,874,995,386	539,504,280	106,513,404	2,226,776,308
1986	---	810,617,146	508,483,053	63,647,207	1,389,754,370	169,850,816	3,083,957,627	586,112,213	126,080,929	2,369,338,813
1987	---	862,800,305	536,524,064	66,599,728	1,441,103,526	200,231,428	3,277,322,315	609,222,978	115,621,847	2,550,370,217
1988	---	936,373,549	565,377,928	69,460,567	1,509,728,030	248,004,269	3,537,760,751	622,442,752	102,059,237	2,789,346,375
1989	---	1,010,336,629	541,124,439	71,065,341	1,635,444,219	289,896,216	3,797,092,338	652,997,536	94,975,727	3,038,091,944
1990	---	823,600,976	474,093,205	64,944,671	1,228,778,953	278,067,478	3,147,048,139	7,869,129	---	3,136,365,859
1991	---	925,373,716	490,342,291	62,867,845	1,381,146,910	334,966,209	3,500,107,447	8,173,914	---	3,489,227,498

NOTE: Footnotes may be found on page 29.

FOOTNOTES FOR TABLES 2,3 AND 4

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

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

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

Amounts for 1990 and subsequent years are only values for Taconite Homestead Credit. Homestead and Agricultural Credit Aid (HACA), replaced homestead and agricultural credit for taxes payable in 1990. See explanation of HACA on page 12.

3) Includes (or excludes in the case of net taxes) Seven County Metropolitan Contribution Levy:

1975	.....	\$ 16,672,517	1980	.....	\$ 36,368,483	1985	.....	\$ 137,398,665	1990	.....	\$ 277,109,399
1976	.....	20,896,439	1981	.....	14,398,665	1986	.....	141,184,290	1991	.....	304,944,335
1977	.....	19,418,464	1982	.....	65,019,879	1987	.....	169,633,883			
1978	.....	23,075,548	1983	.....	88,756,546	1988	.....	208,371,672			
1979	.....	29,523,199	1984	.....	107,423,873	1989	.....	248,777,251			

Also includes Power Line levy of:

1982	.....	\$ 367,851	1985	.....	\$404,262	1988	.....	\$444,736	1991	.....	\$466,141
1983	.....	407,699	1986	.....	420,745	1989	.....	448,243			
1984	.....	395,464	1987	.....	429,381	1990	.....	453,457			

4) Includes tax increment financing levy amount of :

1982	.....	\$ 35,141,373	1985	.....	\$ 70,761,120	1988	.....	\$ 154,372,728	1991	.....	\$ 230,125,125
1983	.....	46,425,859	1986	.....	92,355,076	1989	.....	183,983,207			
1984	.....	58,154,901	1987	.....	117,465,743	1990	.....	192,295,363			

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

	<u>1981</u>	<u>1982</u>	<u>1983</u>		
Reduced Assessment Credit	...\$11,536,758	\$14,026,852	\$14,584,416		
Wetlands Credit	..... 2,307,260	2,798,921	2,791,508		
Power Line Credit	..... NA	135,506	151,957		
Agricultural Preserves Credit	... NA	NA	125,054		
	<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u>
Wetlands Credit	.....\$ 313,355	\$ 421,758	\$ 395,940	\$ 302,067	\$ 256,037
Native Prairie Credit	..... 121,898	139,261	130,335	109,969	90,738
Power Line Credit	..... 165,373	163,997	170,884	168,707	168,031
Disaster Credit	..... 58,582	71,575	---	---	52,975
Enterprise Zone Credit	..... 651,896	1,013,948	1,077,931	1,042,854	1,063,693
Small Business Credit	..... NA	NA	NA	NA	26,047,290
	<u>1989</u>	<u>1990</u>	<u>1991</u>		
Power Line Credit	.....\$ 169,649	\$ 117,986	\$ 127,495		
Agricultural Preserves	..... 43,684	45,885	52,851		
County Conservation	..... 38,568	60,625	117,919		
Disaster Credit	..... ---	1,416	---		
Enterprise Zone Credit	..... 221,498	122,213	74,440		
Disparity Reduction Credit	..... 1,911,475	2,465,026	2,333,330		

TABLE 5
TOTAL SPECIAL TAXING DISTRICT PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS
BY MAJOR CATEGORY OF SPECIAL TAXING DISTRICT
TAXES PAYABLE 1968 – 1991
PART A

Taxes Payable	County Park District	Hospital District	Housing and Redevelopment Authority	Metropolitan Airport Commission	Metropolitan Council	Mosquito Control	Regional Railroad Authority
1968	\$ -	\$ 244,339	\$ 650,246	\$ 1,072,655	\$ 632,776	\$ 792,540	\$ -
1969	-	423,176	676,611	980,667	699,580	759,419	-
1970	710,337	521,055	704,791	-	1,062,076	758,186	-
1971	858,519	647,924	725,154	-	1,325,348	839,789	-
1972	2,239,929	714,094	1,063,014	-	1,414,811	879,217	-
1973	2,368,893	821,773	1,089,977	-	1,484,262	910,517	-
1974	2,560,041	810,537	1,126,343	-	1,668,085	1,208,602	-
1975	2,938,928	899,076	1,292,316	-	4,823,415	1,274,464	-
1976	3,773,824	998,399	1,425,194	-	3,224,454	1,445,777	-
1977	4,570,010	1,026,148	951,431	-	3,811,702	1,576,168	-
1978	4,130,224	978,740	1,214,194	-	2,921,312	1,569,911	-
1979	4,393,791	983,101	1,101,941	-	3,482,417	1,783,945	-
1980	4,854,214	1,233,134	1,076,729	-	4,318,480	2,136,961	-
1981	5,173,321	1,288,857	1,555,766	-	5,038,734	2,521,935	-
1982	5,399,800	1,383,498	1,726,678	-	5,889,347	2,736,389	2,242,559
1983	5,188,318	1,413,533	2,039,430	-	7,251,314	4,644,736	2,369,141
1984	5,532,329	1,507,029	2,145,826	-	8,278,198	6,592,998	2,556,177
1985	5,358,891	1,943,711	2,323,538	-	7,525,387	6,992,939	2,623,078
1986	5,881,911	2,514,321	2,347,326	-	8,910,761	7,605,738	-
1987	6,144,366	2,590,248	2,591,966	-	8,399,989	8,305,000	-
1988	6,405,550	2,500,373	3,165,076	-	9,413,855	8,636,616	6,541,383
1989	7,024,065	2,497,323	3,583,065	-	11,519,889	7,417,660	10,805,631
1990	5,920,802	2,225,530	4,002,222	-	9,130,412	4,501,322	10,235,365
1991	6,343,263	2,381,813	4,945,431	-	7,387,047	7,550,523	20,289,697

TABLE 5
TOTAL SPECIAL TAXING DISTRICT PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS
BY MAJOR CATEGORY OF SPECIAL TAXING DISTRICT
TAXES PAYABLE 1968 – 1991
PART B

<u>Taxes Payable</u>	<u>Port Authority</u>	<u>Reg. Dev. Commission</u>	<u>Sanitary Sewer District</u>	<u>Tax Increment Financing</u>	<u>Transit Commission</u>	<u>Watershed District</u>	<u>Miscellaneous Districts</u>	<u>Total Special Tax District</u>
1968	\$ 787,803	\$ -	\$ 53,581	\$ -	\$ -	\$ 163,277	\$ -	\$ 4,397,216
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
1980	1,505,519	848,965	57,306	11,305,114	19,379,049	2,979,224	-	49,694,695
1981	1,043,082	956,928	59,319	22,489,390	30,277,117	3,112,620	-	73,517,069
1982	1,746,086	919,495	69,525	35,141,373	33,117,948	3,453,802	-	93,826,500
1983	1,706,420	961,472	67,683	46,425,859	41,215,897	3,695,150	-	116,978,953
1984	38,688	1,038,394	64,586	58,154,901	41,261,638	4,405,629	-	131,576,393
1985	32,009	1,088,629	60,688	70,761,120	42,325,701	4,464,527	237,850	145,738,068
1986	916,210	1,101,989	59,959	92,355,076	43,724,974	4,203,523	237,116	169,858,904
1987	871,455	1,078,729	57,185	117,465,743	46,897,869	5,603,432	225,746	200,231,728
1988	1,402,541	1,033,988	93,185	154,372,728	48,824,639	5,412,806	201,189	248,003,929
1989	1,572,191	1,048,052	99,016	183,980,403	54,278,749	5,541,184	521,026	289,888,254
1990	1,268,310	866,824	81,748	192,295,363	42,490,022	4,482,718	563,243	278,063,881
1991	1,228,656	1,106,002	101,757	230,125,125	48,956,678	3,973,857	575,151	334,965,000

TABLE 6
SPECIAL ASSESSMENTS ON REAL PROPERTY (1)
TAXES PAYABLE 1961 – 1991

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

(1) 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 district levy when tax rates are determined.

(2) School Districts do not have special assessments. However, the entries in this table are basically old school district debts that were treated as special assessments during that year in which the taxes were due. Because of their treatment, these taxes were not included in calculating the average county tax rate, the statewide average tax rate, nor were they given homestead credit for the years in which homestead credit was paid.

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

TABLE 7
MARKET VALUE OF REAL AND PERSONAL PROPERTY BY PROPERTY TYPE
TAXES PAYABLE 1974 - 1991

TAXES PAYABLE	AGRICULTURAL				NON-AGRICULTURAL				
	FARM	TIMBER	SEASONAL REC. RESIDENTIAL	TOTAL	RESIDENTIAL	APARTMENTS	VACANT LAND	SEASONAL REC. COMMERCIAL	COMMERCIAL LAND & BLDGS.
1974	\$ 6,303,871,903	\$ 7,157,475	\$ 532,070,520	\$ 6,843,099,898	\$ 15,123,842,854	\$ 1,614,780,690	\$ 348,562,363	\$ 53,965,464	\$ 3,823,509,740
1975	6,415,081,434	7,143,240	550,207,227	6,972,431,901	15,909,193,646	1,718,909,545	322,113,418	54,043,020	4,028,012,668
1976	7,204,668,563	8,339,440	621,913,053	7,834,921,056	17,996,178,514	1,908,965,218	360,860,866	61,641,609	4,304,266,445
1977	8,058,720,982	9,851,885	704,518,467	8,773,091,334	20,150,118,450	1,994,111,189	380,343,576	66,231,879	4,545,891,478
1978	9,348,348,273	11,142,655	812,018,422	10,171,509,350	22,781,313,802	2,170,109,016	420,662,547	76,174,749	4,861,545,171
1979	11,291,851,033	13,706,476	949,587,147	12,255,144,656	26,260,897,915	2,367,157,774	447,738,678	86,487,145	5,241,287,545
1980	16,517,441,178	16,548,300	1,279,248,464	17,813,237,942	32,650,855,828	2,831,762,888	557,918,679	106,182,742	5,988,120,106
1981	26,422,088,185	23,327,332	1,970,387,655	28,415,803,172	44,838,182,270	3,716,100,473	986,763,964	143,734,288	7,233,511,847
1982	30,797,646,931	29,729,041	2,349,969,650	33,177,345,622	50,427,888,036	4,232,673,810	1,101,393,577	159,902,513	8,409,866,305
1983	34,172,311,884	120,176,286	2,592,990,933	36,885,479,103	54,637,426,680	4,722,035,165	1,193,803,418	172,952,315	9,391,546,418
1984	35,588,551,236	259,660,399	2,719,347,921	38,567,559,556	56,511,581,667	4,917,466,003	1,210,452,459	181,056,009	10,305,294,300
1985	34,244,000,633	275,174,660	2,931,273,120	37,450,448,413	59,020,795,238	5,108,689,116	1,211,438,807	185,009,846	11,032,134,417
1986	30,633,105,044	268,943,127	3,111,635,287	34,013,683,458	61,220,786,478	5,446,365,024	1,196,248,352	179,946,092	12,193,554,649
1987	25,077,533,923	267,707,402	3,210,276,140	28,555,517,465	62,935,815,619	5,954,132,515	1,237,633,810	193,041,295	13,278,037,597
1988	20,491,742,485	271,366,535	3,335,072,433	24,098,181,453	66,493,164,493	6,460,735,934	1,306,105,594	198,634,534	14,765,626,249
1989	19,927,755,533	274,418,430	3,496,012,563	23,698,186,526	71,536,885,314	6,918,909,271	1,336,261,603	205,365,130	16,224,420,955
1990	20,678,182,949	290,500,828	3,617,442,828	24,586,126,605	76,018,910,651	7,236,501,158	1,443,210,670	205,507,402	17,289,905,062
1991	22,372,367,108	293,933,231	3,796,655,719	26,462,956,058	80,455,863,981	7,485,467,093	1,501,028,957	212,955,776	18,371,812,261

NON-AGRICULTURAL (continued)

TAXES PAYABLE	NON-AGRICULTURAL (continued)				TOTAL	TOTAL REAL PROPERTY	TOTAL PERSONAL PROPERTY	TOTAL REAL & PERSONAL PROPERTY
	INDUSTRIAL LAND & BLDGS.	PUBLIC UTILITY	MINERALS	RAILROAD				
1974	\$ 1,556,912,698	\$ 1,163,984,436	\$ 116,887,846	\$ --	\$ 23,802,446,091	\$ 30,645,545,989	\$ 881,433,388	\$ 31,526,979,377
1975	1,612,960,413	1,310,873,142	93,438,975	--	25,049,544,827	32,021,976,728	927,230,681	32,949,207,409
1976	1,828,889,510	1,391,155,581	76,430,587	--	27,928,388,330	35,763,309,386	915,329,883	36,678,639,269
1977	1,937,023,729	1,477,905,415	77,202,479	--	30,628,828,195	39,401,919,529	946,713,401	40,348,632,930
1978	2,030,491,108	1,655,954,434	82,424,268	--	34,078,675,095	44,250,184,445	984,260,913	45,234,445,358
1979	2,231,508,189	1,754,169,998	89,998,852	--	38,479,246,096	50,734,390,752	1,052,941,093	51,787,331,845
1980	2,528,222,265	1,839,702,910	93,724,564	--	46,596,489,982	64,409,727,924	1,127,182,828	65,536,910,752
1981	3,034,683,491	2,037,160,608	79,998,582	--	62,070,135,523	90,485,938,695	1,223,819,987	91,709,758,682
1982	3,390,006,915	2,099,121,343	76,600,468	256,443,314	70,153,896,271	103,331,241,893	1,557,557,879	104,888,799,772
1983	3,767,085,215	2,109,955,233	67,272,250	290,837,273	76,352,913,967	113,238,393,070	1,704,442,662	114,942,835,732
1984	4,102,152,791	2,170,149,016	62,531,394	268,862,758	79,729,546,397	118,297,105,953	1,822,351,991	120,119,457,944
1985	4,242,537,439	2,178,098,193	50,898,900	188,156,757	83,217,758,713	120,668,207,126	1,892,326,701	122,560,533,827
1986	4,527,820,690	2,195,300,605	42,058,516	201,528,611	87,203,609,017	121,217,292,475	1,967,183,838	123,184,476,313
1987	4,926,765,777	2,366,688,338	33,081,276	246,000,040	91,171,196,267	119,726,713,732	2,033,815,060	121,760,528,792
1988	5,360,553,376	2,616,339,981	25,596,874	244,253,648	97,471,010,683	121,569,192,136	2,077,487,365	123,646,679,501
1989	5,675,454,320	2,789,666,634	17,301,031	256,083,276	104,960,347,534	128,658,534,060	2,111,366,270	130,769,900,330
1990	5,757,537,249	2,855,395,240	17,328,557	265,284,133	111,089,580,122	135,675,706,727	2,649,874,844	138,325,581,571
1991	5,984,870,739	2,860,318,131	12,328,179	258,863,551	117,143,508,668	143,606,464,726	2,783,575,907	146,390,040,633

TABLE 8
REAL AND PERSONAL PROPERTY BY PROPERTY TYPE, TAXES PAYABLE 1974 - 1991
ASSESSED VALUES 1974 - 1988; TAX CAPACITIES 1989 - 1991 (1)

TAXES PAYABLE	AGRICULTURAL				NON-AGRICULTURAL					
	FARM	TIMBER	SEASONAL REC.		RESIDENTIAL	APARTMENTS	VACANT LAND	SEASONAL REC. COMMERCIAL	COMMERCIAL LAND & BLDGS.	
			RESIDENTIAL	TOTAL						
1974	\$ 1,924,461,295	\$ 1,431,495	\$ 177,356,840	\$ 2,103,249,630	\$ 4,849,228,230	\$ 628,809,419	\$ 149,881,816	\$ 17,988,488	\$ 1,642,720,626	
1975	1,960,470,472	1,428,648	183,402,409	2,145,301,529	5,127,012,845	662,219,800	138,508,774	18,014,340	1,730,559,379	
1976	2,221,996,856	1,667,888	207,304,351	2,430,969,095	5,904,942,783	719,903,059	155,170,170	20,547,203	1,848,873,194	
1977	2,491,406,074	1,970,377	234,839,486	2,728,215,937	6,618,943,694	749,177,879	163,547,740	22,077,293	1,953,150,600	
1978	2,679,279,506	2,228,531	251,725,713	2,933,233,750	6,677,491,883	810,811,385	180,884,893	19,049,869	2,090,717,230	
1979	3,120,877,146	2,741,306	284,876,275	3,408,494,727	7,097,696,970	876,899,424	192,527,641	20,055,274	2,253,753,649	
1980	3,820,503,423	3,309,660	319,812,116	4,143,625,199	7,811,320,762	1,037,765,930	239,905,037	19,739,881	2,574,891,652	
1981	4,748,862,505	4,432,192	413,781,411	5,167,076,108	9,216,318,518	1,389,870,386	394,705,517	23,689,802	3,110,410,103	
1982	5,555,605,874	5,648,517	493,493,628	6,054,748,019	10,421,486,915	1,504,601,390	440,557,361	26,396,587	3,567,998,828	
1983	6,194,916,657	22,833,493	544,528,098	6,762,278,248	11,497,276,258	1,588,630,647	477,521,311	28,587,099	3,988,104,733	
1984	6,434,633,105	49,335,475	571,063,064	7,055,031,644	11,577,575,894	1,522,099,447	484,180,978	30,141,376	4,274,600,131	
1985	6,174,558,462	52,283,185	615,567,355	6,842,409,002	12,100,825,762	1,577,309,909	484,575,521	30,832,487	4,449,287,424	
1986	5,244,213,724	48,409,762	653,443,411	5,946,066,897	12,535,693,098	1,688,221,454	478,499,339	30,623,321	4,943,138,958	
1987	4,244,826,235	48,187,332	674,157,991	4,967,171,558	12,804,575,375	1,848,604,741	495,053,522	32,875,016	5,404,765,041	
1988	3,421,312,076	48,845,976	700,365,212	4,170,523,264	12,935,992,165	2,014,819,293	522,442,237	34,009,292	6,040,003,877	
1989	417,540,187	6,174,415	80,408,289	504,122,891	1,716,268,335	263,822,987	70,153,728	3,818,082	796,497,353	
1990	251,625,937	4,938,514	86,818,628	343,383,079	1,091,583,031	246,709,372	73,026,459	3,345,835	823,597,889	
1991	267,011,241	4,702,927	87,323,081	359,037,249	1,157,238,588	253,229,109	74,300,939	3,505,346	857,093,388	

TAXES PAYABLE	NON-AGRICULTURAL (continued)				TOTAL PROPERTY	TOTAL PERSONAL PROPERTY	REAL & PERSONAL PROPERTY
	INDUSTRIAL LAND & BLDGS.	PUBLIC UTILITY	MINERALS	RAILROAD			
1974	\$ 668,456,592	\$ 414,541,241	\$ 58,443,923	\$ ----	\$ 8,430,070,335	\$ 374,755,614	\$ 10,908,075,579
1975	693,572,978	468,487,509	45,172,553	----	8,883,548,178	393,777,244	11,422,626,951
1976	786,422,492	496,058,541	37,490,885	----	9,969,408,327	388,145,792	12,788,523,214
1977	832,920,204	525,738,553	37,671,317	----	10,903,227,280	401,396,204	14,032,839,421
1978	873,111,179	589,300,208	40,196,673	----	11,281,563,320	417,352,695	14,632,149,765
1979	959,548,524	624,365,083	43,736,500	----	12,068,583,065	444,909,746	15,921,987,538
1980	1,087,135,577	654,627,210	45,729,367	----	13,471,115,416	473,975,146	18,088,715,761
1981	1,304,913,900	722,578,703	39,999,291	----	16,202,486,220	515,956,691	21,885,519,019
1982	1,447,369,761	744,109,456	38,300,229	110,270,619	18,301,091,146	657,198,624	25,013,037,789
1983	1,608,873,198	749,353,299	33,636,125	125,060,022	20,097,042,692	719,236,489	27,578,557,429
1984	1,744,056,764	768,699,591	31,265,697	115,610,984	20,548,230,862	769,544,956	28,372,807,462
1985	1,783,221,212	772,147,033	25,449,450	80,907,404	21,304,556,202	797,750,660	28,944,715,864
1986	1,903,086,942	779,786,805	21,029,258	86,657,299	22,466,736,474	828,890,699	29,241,694,070
1987	2,073,134,793	840,599,467	16,540,638	105,780,013	23,621,928,606	857,546,834	29,446,646,998
1988	2,258,213,309	925,446,157	12,798,437	105,029,063	24,848,753,830	875,697,037	29,894,974,131
1989	288,431,765	132,068,761	908,304	13,444,364	3,285,413,679	3,789,536,570	3,898,452,550
1990	282,802,923	144,482,999	876,825	13,423,376	2,679,848,709	3,023,231,788	3,154,246,075
1991	287,662,866	141,203,066	610,245	12,772,880	2,787,616,427	3,146,653,676	3,281,193,660

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

TABLE 9
ESTIMATED DISTRIBUTION OF GROSS TAX BY PROPERTY TYPE OF REAL AND PERSONAL PROPERTY
TAXES PAYABLE 1974 - 1991

Taxes Payable	AGRICULTURAL				NON-AGRICULTURAL				
	Farm	Timber	Seasonal Rec Residential	Total	Residential	Apartments	Vacant Land	Seasonal Rec Commercial	Commercial Land & Bldg
1974	\$ 136,139,231	\$ 104,456	\$ 13,906,221	\$ 150,149,908	\$ 514,599,590	\$ 67,209,955	\$ 15,149,846	\$ 1,541,545	\$ 178,007,633
1975	152,838,652	121,943	16,365,393	169,325,988	598,213,675	76,568,368	15,229,388	1,762,051	207,395,115
1976	159,193,584	129,956	17,247,335	176,570,875	641,105,940	80,066,795	15,997,478	1,929,353	203,932,029
1977	211,215,865	171,459	21,851,324	233,238,648	726,165,579	85,353,721	16,949,701	2,069,716	219,689,600
1978	229,690,049	197,014	24,197,776	254,084,839	734,949,950	92,571,984	19,102,190	1,837,491	235,897,257
1979	260,904,836	249,695	26,945,322	288,099,853	760,814,802	97,548,136	19,887,463	1,890,775	248,624,109
1980	305,970,245	316,404	29,844,120	336,130,769	798,064,363	108,128,061	23,862,330	1,841,120	268,499,161
1981	312,741,926	401,884	33,186,955	346,330,765	857,683,333	134,007,969	35,952,073	1,890,240	295,771,945
1982	387,575,535	497,844	40,981,597	429,054,976	1,035,334,564	154,238,143	42,639,933	2,189,537	356,315,664
1983	411,906,224	2,197,619	45,224,289	459,328,132	1,152,967,139	164,522,853	47,043,714	2,357,344	403,099,179
1984	454,649,549	4,991,959	51,472,490	511,113,998	1,243,980,323	168,363,088	51,210,366	2,707,148	457,715,698
1985	448,820,269	5,575,637	56,392,530	510,788,436	1,298,557,830	173,435,573	51,079,688	2,854,402	481,081,664
1986	427,064,384	5,442,939	62,643,560	495,150,883	1,402,313,414	192,774,030	52,635,913	2,994,653	550,178,938
1987	399,859,338	5,662,248	68,152,003	473,673,589	1,478,266,657	215,390,120	55,694,852	3,390,566	618,996,509
1988	362,053,031	6,112,891	74,365,384	442,531,306	1,567,038,822	245,540,927	61,470,232	3,645,332	728,670,200
1989	370,007,141	6,458,825	74,082,585	450,548,551	1,705,955,924	263,365,147	68,789,176	3,523,685	792,696,006
1990	231,398,429	5,392,780	83,399,215	320,190,424	1,102,623,647	251,970,300	72,971,649	3,198,542	844,886,355
1991	255,601,246	5,284,432	88,400,054	349,285,732	1,261,546,160	280,381,027	78,786,638	3,542,003	937,244,521
	NON-AGRICULTURAL (continued)								
Taxes Payable	Industrial Land & Bldg	Public Utility	Minerals	Railroad	Total	Total Real Property	Total Personal Property	Total Real & Personal Property	
1974	\$ 72,788,806	\$ 37,418,216	\$ 6,530,807	\$ —	\$ 893,246,398	\$ 1,043,396,306	\$ 38,088,817	\$ 1,081,485,123	
1975	83,271,516	44,734,866	5,648,451	—	1,032,823,430	1,202,149,418	44,351,136	1,246,500,554	
1976	87,836,703	44,037,233	4,551,496	—	1,079,427,027	1,255,997,902	41,322,565	1,297,320,467	
1977	93,877,074	47,759,974	4,043,067	—	1,195,908,432	1,429,147,080	43,298,762	1,472,445,842	
1978	98,921,685	51,422,998	4,256,947	—	1,238,960,502	1,493,045,341	45,651,310	1,538,696,651	
1979	105,984,112	53,602,835	4,475,409	—	1,292,827,641	1,580,927,494	47,385,241	1,628,312,735	
1980	113,037,309	56,500,368	4,348,471	—	1,374,281,183	1,710,411,952	48,426,153	1,758,838,105	
1981	123,942,641	57,304,563	3,690,830	—	1,510,243,594	1,856,574,359	47,563,240	1,904,137,599	
1982	144,859,206	64,027,908	3,772,023	10,982,649	1,814,359,627	2,243,414,603	61,667,722	2,305,082,325	
1983	164,043,837	63,827,110	3,506,905	12,604,019	2,013,972,100	2,473,300,232	66,724,069	2,540,024,301	
1984	187,758,639	69,899,562	3,700,067	12,553,965	2,197,888,856	2,709,002,854	75,218,054	2,784,220,908	
1985	194,542,185	71,170,754	3,318,626	8,794,634	2,284,835,356	2,795,623,792	79,371,594	2,874,995,386	
1986	213,772,763	74,503,575	3,024,725	9,755,400	2,501,953,411	2,997,104,294	86,853,333	3,083,957,627	
1987	238,530,834	82,573,987	2,620,463	12,427,666	2,707,891,654	3,181,565,243	95,757,072	3,277,322,315	
1988	274,566,164	94,159,294	2,365,700	13,078,799	2,990,535,470	3,433,066,776	104,693,975	3,537,760,751	
1989	282,974,388	107,975,372	890,864	13,601,632	3,239,772,194	3,690,320,745	106,771,593	3,797,092,338	
1990	289,307,831	119,917,616	868,964	14,110,228	2,699,855,132	3,020,045,556	127,002,583	3,147,048,139	
1991	312,544,381	125,096,604	633,161	14,222,529	3,013,997,024	3,363,282,756	136,824,691	3,500,107,447	

TABLE 10
ESTIMATED DISTRIBUTION OF NET TAX BY PROPERTY TYPE OF REAL AND PERSONAL PROPERTY
TAXES PAYABLE 1974 - 1991

Taxes Payable	AGRICULTURAL				NON-AGRICULTURAL				
	Farm	Timber	Seasonal Rec. Residential	Total	Residential	Apartments	Vacant Land	Seasonal Rec. Commercial	Commercial Land & Bldg
1974	\$ 112,436,927	\$ 104,456	\$ 13,906,221	\$ 126,447,604	\$ 348,928,689	\$ 67,209,955	\$ 15,149,846	\$ 1,541,545	\$ 178,007,633
1975	127,209,292	121,943	16,365,393	143,696,628	417,134,470	76,568,368	15,229,388	1,762,051	207,395,115
1976	132,906,271	129,956	17,247,335	150,283,562	447,138,962	80,066,795	15,997,478	1,929,353	203,932,029
1977	155,720,362	151,758	19,502,949	175,375,069	519,966,925	85,353,721	16,949,701	2,069,716	219,689,600
1978	168,556,957	174,729	21,680,519	190,412,205	519,493,390	92,571,984	19,102,190	1,837,491	235,897,257
1979	191,476,359	222,280	24,097,121	215,795,760	537,395,778	97,548,136	19,887,463	1,890,775	248,624,109
1980	209,309,041	283,308	26,646,522	236,238,871	474,456,249	108,128,061	23,862,330	1,841,120	268,499,161
1981	188,806,114	357,611	29,035,999	218,199,724	464,226,780	123,979,068	35,952,073	1,890,240	295,771,944
1982	243,880,560	452,444	36,029,578	280,362,582	596,482,793	142,085,928	42,621,067	2,189,537	356,315,664
1983	257,509,209	2,013,526	39,759,410	299,282,145	689,314,133	151,991,198	47,023,992	2,357,344	403,099,179
1984	304,661,445	4,491,693	46,133,918	355,287,056	780,670,866	168,363,088	51,189,103	2,707,148	457,288,735
1985	287,448,543	5,017,394	49,682,714	342,148,651	819,998,773	173,435,573	51,063,283	2,854,402	480,392,386
1986	244,527,241	4,032,002	55,616,248	304,175,491	879,767,682	192,774,030	52,615,973	2,994,653	549,409,655
1987	229,095,169	4,199,388	60,712,624	294,007,181	932,040,911	215,390,120	55,677,018	3,390,566	618,238,514
1988	206,497,668	4,543,582	66,574,805	277,616,055	1,006,669,724	245,540,529	61,453,217	3,645,329	711,026,015
1989	211,974,365	4,771,134	74,078,546	290,824,045	1,109,120,490	262,736,418	68,774,443	3,523,541	791,460,542
1990	230,747,993	5,388,330	83,399,215	319,535,538	1,095,197,405	251,341,871	72,957,669	3,198,542	843,587,547
1991	254,854,588	5,280,182	88,400,054	348,534,824	1,253,840,770	279,812,648	78,770,717	3,542,003	936,058,867

NON-AGRICULTURAL (continued)

Taxes Payable	Industrial Land & Bldg	Public Utility	Minerals	Railroad	Total	Total Real Property	Total Personal Property	Total Real & Personal Property
1974	\$ 72,788,806	\$ 37,418,216	\$ 6,530,807	\$ —	\$ 727,575,497	\$ 854,023,101	\$ 38,088,817	\$ 892,111,918
1975	83,271,516	44,734,866	5,648,451	—	851,744,225	995,440,853	44,351,136	1,039,791,989
1976	87,836,703	44,037,233	4,551,496	—	885,460,049	1,035,743,611	41,322,565	1,077,066,176
1977	93,877,074	47,759,974	4,043,067	—	989,709,778	1,165,084,847	43,298,762	1,208,383,609
1978	98,921,685	51,422,998	4,256,947	—	1,023,503,942	1,213,916,147	45,651,310	1,259,567,457
1979	105,984,112	53,602,835	4,475,409	—	1,069,408,617	1,285,204,377	47,385,241	1,332,589,618
1980	113,037,309	56,500,368	4,348,471	—	1,050,673,069	1,286,911,940	48,426,153	1,335,338,093
1981	123,942,641	57,304,563	3,690,830	—	1,106,758,139	1,324,957,863	47,563,240	1,372,521,103
1982	144,859,206	64,027,908	3,772,023	10,982,649	1,363,336,775	1,643,699,357	61,667,722	1,705,367,079
1983	164,043,837	63,827,110	3,506,905	12,604,019	1,537,767,717	1,837,049,862	66,724,069	1,903,773,931
1984	187,539,720	69,899,562	3,700,067	12,548,085	1,733,906,374	2,089,193,430	75,218,054	2,164,411,484
1985	194,251,558	71,170,754	3,318,626	8,770,708	1,805,256,063	2,147,404,714	79,371,594	2,226,776,308
1986	213,499,863	74,503,575	3,024,725	9,755,400	1,978,345,556	2,282,521,047	86,817,766	2,369,338,813
1987	238,283,752	82,573,987	2,620,463	12,427,666	2,160,642,997	2,454,650,178	95,720,039	2,550,370,217
1988	269,170,368	94,156,244	2,365,700	13,076,314	2,407,103,440	2,684,719,495	104,626,880	2,789,346,375
1989	282,511,559	107,964,028	890,789	13,601,499	2,640,583,309	2,931,407,354	106,684,590	3,038,091,944
1990	288,734,703	119,916,021	868,964	14,110,228	2,689,912,950	3,009,448,488	126,917,371	3,136,365,859
1991	311,982,876	125,094,862	633,161	14,222,529	3,003,958,433	3,352,493,257	136,734,241	3,489,227,498

TABLE 11
TAXABLE VALUE DETERMINATION DATA
TAXES PAYABLE 1974 to 1991

<u>Taxes Payable</u>	<u>Total Market Value</u>	<u>Total Assessed Value (1)</u>	<u>Tax Increment Financing Assessed Value (1)</u>	<u>Fiscal Disparities Contribution Value (1) (2)</u>	<u>10 Percent Power Line Assessed Value (1) (3)</u>	<u>Total Taxable Value (1)</u>	<u>Fiscal Disparities Distribution Value (1) (2)</u>	<u>Total Taxable Value Incl. Distribution (1)</u>
1974	\$ 31,526,979,377	\$ 10,908,037,661	\$ 3,634,483	\$ NA	\$ NA	\$ 10,904,403,178	\$ NA	\$ 10,904,403,178
1975	32,949,207,409	11,423,354,820	20,036,557	137,232,035	NA	11,266,086,228	137,182,224	11,403,268,452
1976	36,678,639,269	12,790,040,687	26,220,175	187,966,399	NA	12,575,854,113	187,963,695	12,763,817,808
1977	40,348,632,930	14,032,480,658	32,127,149	174,771,615	NA	13,825,581,894	174,769,050	14,000,350,944
1978	45,234,445,358	14,632,003,530	43,380,473	200,652,761	NA	14,387,970,296	200,652,765	14,588,623,061
1979	51,787,331,845	15,922,070,902	62,286,066	258,148,296	NA	15,601,636,540	258,146,966	15,859,783,506
1980	65,536,910,752	18,088,671,310	102,280,206	328,067,201	NA	17,658,323,903	328,045,671	17,986,369,574
1981	91,709,758,682	21,885,148,559	223,310,857	454,114,423	NA	21,207,723,279	454,107,653	21,661,830,932
1982	104,888,799,772	25,013,583,842	332,367,840	690,921,199	4,308,594	23,985,986,209	691,660,870	24,677,647,079
1983	114,942,835,732	27,578,696,497	437,194,546	884,486,260	4,624,901	26,252,390,790	884,476,577	27,136,867,367
1984	120,119,457,944	28,371,475,615	516,587,125	1,056,000,164	4,120,852	26,794,767,474	1,055,942,640	27,850,710,114
1985	122,560,533,827	28,944,570,380	635,897,231	1,263,517,278	4,237,851	27,040,918,020	1,263,500,648	28,304,418,668
1986	123,184,476,313	29,241,664,098	800,406,816	1,312,694,893	4,134,416	27,124,427,973	1,312,654,136	28,437,082,109
1987	121,760,528,792	29,446,558,864	996,907,289	1,511,376,295	4,023,824	26,934,251,456	1,511,338,565	28,445,590,021
1988	123,646,679,501	29,894,599,818	1,246,503,585	1,753,793,030	3,928,346	26,890,374,857	1,761,474,625	28,651,849,482
1989	130,769,900,330	3,898,868,472	182,846,710	249,911,850	464,902	3,465,645,008	249,902,097	3,715,547,105
1990	138,325,581,571	3,154,362,460	186,491,610	264,978,647	450,509	2,702,441,694	265,334,552	2,967,776,246
1991	146,390,040,633	3,280,556,388	204,893,672	290,505,697	437,096	2,784,719,923	291,438,451	3,076,158,374

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

(2) Fiscal Disparities was first implemented for taxes payable in 1975.

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

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1972 - 1991
PART A

DESCRIPTION	CLASS	1972	1973	1974	1975	1976	1977	1978	1979	1980
<u>BLIND/PARA VET/DISABLED HSTD.</u>	3CC									
BASE: AMOUNT-PERCENTAGE		\$24,000- 5%	\$24,000- 5%	\$24,000- 5%	\$24,000- 5%	\$24,000- 5%	\$24,000- 5%	\$28,000- 5%	\$28,000- 5%	\$28,000- 5%
EXCESS - AG: PERCENTAGE		33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%	31%	30%	25%
NON-AG: PERCENTAGE		40%	40%	40%	40%	40%	40%	36%	33 1/3%	30%
<u>AGRICULTURAL HOMESTEAD</u>	3B									
BASE: AMOUNT-PERCENTAGE		\$12,000-20%	\$12,000-20%	\$12,000-20%	\$12,000-20%	\$12,000-20%	\$13,000-20%	\$15,000-18%	\$17,000-16%	\$21,000-12%
EXCESS: PERCENTAGE		33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%	31%	30%	25%
<u>AGRICULTURAL NON-HOMESTEAD</u>	3	33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%	31%	30%	25%
<u>TIMBERLAND</u>	3E	20%	20%	20%	20%	20%	20%	20%	20%	20%
<u>SEASONAL RECREATIONAL RESIDENTIAL</u>	3									
A. COMMERCIAL, UNDER 200 DAYS		33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%	31%	30%	25%
B. NON-COMMERCIAL		33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%	31%	30%	25%
<u>COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL, UNDER 200 DAYS AND INCLUDES OWNER'S HOMESTEAD</u>	3A	33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%	18%	16%	12%
<u>RESIDENTIAL HOMESTEAD</u>	3C									
BASE: AMOUNT-PERCENTAGE		\$12,000-25%	\$12,000-25%	\$12,000-25%	\$12,000-25%	\$12,000-25%	\$13,000-25%	\$15,000-22%	\$17,000-20%	\$21,000-18%
EXCESS: PERCENTAGE		40%	40%	40%	40%	40%	40%	36%	33 1/3%	30%
<u>RESIDENTIAL NON-HOMESTEAD</u>	3D									
A. APTS. WITH 4 OR MORE UNITS NOT TITLE II		40%	40%	40%	40%	40%	40%	40%	40%	40%
B. APARTMENT LAND		40%	40%	40%	40%	40%	40%	40%	40%	40%
<u>RESIDENTIAL NON-HOMESTEAD (1) 3 OR LESS UNITS</u>	3DD	-	-	-	-	-	-	-	-	32%

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1972 - 1991
PART A (cont.)

DESCRIPTION	CLASS	1981	1982	1983	1984	1985
<u>BLIND/PARA VET/DISABLED HSTD.</u>	3CC					
BASE: AMOUNT-PERCENTAGE		\$33,000- 5%	\$35,000 -5%	\$35,000- 5%	\$30,000- 5%	\$31,000- 5%
EXCESS - AG: AMOUNT-PERCENTAGE		\$33,000 TO \$50,000-14%	\$35,000 TO \$54,000-14%	\$35,000 TO \$54,000-14%	\$30,000 TO \$60,000-14%	\$31,000 TO \$62,000-14%
		OVER \$50,000-19%	OVER \$54,000-19%	OVER \$54,000-19%	OVER \$60,000-19%	OVER \$62,000-19%
NON-AG: AMOUNT-PERCENTAGE		\$33,000 TO \$50,000-22%	\$35,000 TO \$54,000-22%	\$35,000 TO \$54,000-22%	\$30,000 TO \$60,000-19%	\$31,000 TO \$62,000-19%
		OVER \$50,000-28%	OVER \$54,000-28%	OVER \$54,000-28%	OVER \$60,000-30%	OVER \$62,000-30%
<u>AGRICULTURAL HOMESTEAD</u>	3B					
BASE: AMOUNT-PERCENTAGE		\$50,000-14%	\$54,000-14%	\$54,000-14%	\$60,000-14%	\$62,000-14%
EXCESS: PERCENTAGE		19%	19%	19%	19%	19%
<u>AGRICULTURAL NON-HOMESTEAD</u>	3	19%	19%	19%	19%	19%
<u>TIMBERLAND</u>	3E	19%	19%	19%	19%	19%
<u>SEASONAL RECREATIONAL RESIDENTIAL</u>	3					
A. COMMERCIAL, UNDER 200 DAYS		21%	21%	21%	21%	21%
B. NON-COMMERCIAL		21%	21%	21%	21%	21%
<u>COMMERCIAL SEASONAL RECREATIONAL</u>	3A					
RESIDENTIAL, UNDER 200 DAYS AND INCLUDES OWNER'S HOMESTEAD		12%	12%	12%	12%	12%
<u>RESIDENTIAL HOMESTEAD</u>	3C					
BASE: AMOUNT-PERCENTAGE		1ST \$25,000 - 16%	1ST \$27,000 - 16%	1ST \$27,000 - 16%	1st \$30,000 - 17%	1ST \$31,000 - 17%
BASE: AMOUNT-PERCENTAGE		2ND \$25,000 - 22%	2ND \$27,000 - 22%	2ND \$27,000 - 22%	2ND \$30,000 - 19%	2ND \$31,000 - 19%
EXCESS: PERCENTAGE		28%	28%	28%	30%	30%
<u>RESIDENTIAL NON-HOMESTEAD</u>	3D					
A. APTS. WITH 4 OR MORE UNITS NOT TITLE II		38%	36%	34%	34%	34%
B. APARTMENT LAND		38%	36%	34%	34%	34%
<u>RESIDENTIAL NON-HOMESTEAD (1)</u>	3DD					
3 OR LESS UNITS		28%	28%	28%	28%	28%

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1972 - 1991
PART A (cont.)

DESCRIPTION	CLASS	1986	CLASS	1987	1988
<u>BLIND/PARA VET/DISABLED HSTD.</u>	3CC		1B		
BASE: AG AMOUNT-PERCENTAGE		\$32,000- 5%		\$32,500-5%	\$33,000-5%
EXCESS: AG		\$32,000 TO \$64,000-14%		\$32,500 TO \$65,000-14%	\$33,000 TO \$66,000-14%
		OVER \$64,000-18%		OVER \$65,000-14%	OVER \$66,000-18%
BASE: NON-AG		\$32,000- 5%		\$32,500-5%	\$34,000-5%
EXCESS: NON-AG		\$32,000 TO \$64,000-18%		\$32,500 TO \$65,000-18%	\$34,000 TO \$68,000-17%
		OVER \$64,000-29%		OVER \$65,000-28%	OVER \$68,000-27%
<u>AGRICULTURAL HOMESTEAD</u>	3B		2A		
BASE: AMOUNT-PERCENTAGE		\$64,000-14%		\$65,000-14%	\$66,000-14%
EXCESS: PERCENTAGE		18%		18%	18%
<u>AGRICULTURAL NON-HOMESTEAD</u>	3	18%	2C	18%	18%
<u>TIMBERLAND</u>	3E	18%	2B	18%	18%
<u>SEASONAL RECREATIONAL RESIDENTIAL</u>	3		6A		
A. COMMERCIAL, UNDER 200 DAYS		21%		21%	21%
B. NON-COMMERCIAL		21%		21%	21%
<u>COMMERCIAL SEASONAL RECREATIONAL</u>	3A		1C		
RESIDENTIAL, UNDER 200 DAYS AND		12%		12%	12%
INCLUDES OWNER'S HOMESTEAD					
<u>RESIDENTIAL HOMESTEAD</u>	3C		1A		
BASE: AMOUNT-PERCENTAGE		\$64,000 - 18%		\$65,000 - 18%	\$68,000-17%
EXCESS: PERCENTAGE		29%		28%	27%
<u>RESIDENTIAL NON-HOMESTEAD</u>	3D		4A		
A. APTS. WITH 4 OR MORE UNITS					34%
NOT TITLE II		34%		34%	
B. APARTMENT LAND -LESS THAN 4 UNITS		34%		34%	28%
-4 OR MORE UNITS					34%
C. PRIVATE FOR PROFIT HOSPITALS					34%
<u>RESIDENTIAL NON-HOMESTEAD (1)</u>	3DD		5A		
3 OR LESS UNITS		28%		28%	28%

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TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1972 - 1991 PART A (cont.)

DESCRIPTION	CLASS	1989	CLASS	1990	CLASS	1991
<u>BLIND/PARA VET/DISABLED HSTD.</u>	1B		1B		1B	
BASE: AG AMOUNT-PERCENTAGE		\$32,000-.87%		\$32,000- 0.40%		\$32,000- 0.45%
Remainder uses tax capacity rates for class 2A property						
BASE: NON-AG		\$32,000-.87%		\$32,000- 0.40%		\$32,000- 0.45%
Remainder uses tax capacity rates for class 1A property						
<u>AGRICULTURAL HOMESTEAD</u>	2A	TO \$65,000 -	2A	TO \$68,000-	2A	TO \$68,000-
HOUSE, GARAGE & 1 ACRE		1.75%		1.00%		1.00%
REMAINDER		1.75%		0.40%		0.45%
		OVER \$65,000 -		\$68,000 - \$100,000-		\$68,000 - \$110,000-
HOUSE, GARAGE & 1 ACRE		2.20%		2.00%		2.00%
REMAINDER		2.25%		0.40%		0.45%
				OVER \$100,000-		OVER \$110,000-
HOUSE, GARAGE & 1 ACRE				3.00%		3.00%
REMAINDER TO 320 ACRES				1.30%		1.30%
OVER 320 ACRES				1.70%		1.60%
<u>AGRICULTURAL NON-HOMESTEAD</u>						
HOUSE, GARAGE & 1 ACRE	4B	2.70%	4B	3.00%	4B	3.00%
LAND	2B	2.25%	2B	1.70%	2B	1.60%
<u>TIMBERLAND</u>	2B	2.25%	2B	1.70%	2B	1.60%
<u>SEASONAL RECREATIONAL RESIDENTIAL</u>						
A. COMMERCIAL, UNDER 200 DAYS (8) INCLUDES OWNER'S HOMESTEAD	1C	.90%	1C	TO \$32,000- 0.40% OVER 32,000- 1.00%	1C	TO \$32,000- 0.60% OVER 32,000- 1.00%
B. NON-COMMERCIAL	4C	2.30%	4C	2.40%	4C	2.30%
<u>COMMERCIAL SEASONAL RECREATIONAL</u>	4C		4C		4C	
RECREATIONAL UNDER 200 DAYS (8)		2.60%		2.40%		2.30%
<u>RESIDENTIAL HOMESTEAD</u>	1A		1A		1A	
BASE: AMOUNT-PERCENTAGE		1ST \$68,000-2.17% \$68,000-\$100,000-2.50% OVER \$100,000-3.30%		1ST \$68,000- 1.00% \$68,000-\$100,000- 2.00% OVER \$100,000- 3.00%		1ST \$68,000- 1.00% \$68,000-\$110,000- 2.00% OVER \$110,000- 3.00%
<u>RESIDENTIAL NON-HOMESTEAD</u>						
A. APTS. WITH 4 OR MORE UNITS NOT TITLE II	4A		4A	3.60%	4A	3.60%
B. APARTMENT LAND -LESS THAN 4 UNITS -4 OR MORE UNITS	4C	3.50%	4C	3.00%	4C	3.00%
	4D	4.10%	4D	3.60%	4D	3.60%
C. PRIVATE FOR PROFIT HOSPITALS	4A	4.10%	4A	3.60%	4A	3.60%
<u>RESIDENTIAL NON-HSTD - 3 or less units (1)</u>	4B	3.50%	4B	3.00%	4B	3.00%

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1972 - 1991
PART B

<u>DESCRIPTION</u>	<u>CLASS</u>	<u>1972</u>	<u>1973</u>	<u>1974</u>	<u>1975</u>	<u>1976</u>	<u>1977</u>	<u>1978</u>	<u>1979</u>	<u>1980</u>
<u>TYPE I & II APTS. (STRUCTURES)</u>	NONE									
A. FOUR OR LESS STORIES		40%	40%	40%	40%	33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%
B. FIVE OR MORE STORIES		40%	40%	40%	40%	25%	25%	25%	25%	25%
<u>TITLE II NATIONAL HOUSING (2)</u> (STRUCTURES)	NONE	20%	20%	20%	20%	20%	20%	20%	20%	20%
<u>FARM HOME ADMINISTRATION</u> (MUNICIPALITIES UNDER 10,000 POPULATION-STRUCTURES)	NONE	20%	5%	5%	5%	5%	5%	5%	5%	5%
<u>COMMERCIAL-INDUSTRIAL</u>										
LAND AND BUILDINGS (3)	4A	40%	43%	43%	43%	43%	43%	43%	43%	43%
MACHINERY (4)	3	40%	33 1/3%							
<u>VACANT LAND</u>	4B	40%	43%	43%	43%	43%	43%	43%	43%	43%
<u>PUBLIC UTILITY</u>										
LAND AND BUILDINGS (3)										
BASE: AMOUNT-PERCENTAGE	4C									
EXCESS: PERCENTAGE	4A	40%	43%	43%	43%	43%	43%	43%	43%	43%
MACHINERY	3	40%	33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%
<u>PARKING RAMP (6)</u>	NONE	20%	25%	30%	30%	36%	36%			
<u>REFINERY (5)</u>	NONE	27%	30%	33 1/3%						
<u>UNMINED IRON ORE</u>	1	50%	50%	50%	50%	50%	50%	50%	50%	50%
<u>"LOW RECOVERY" IRON ORE</u>	1A	30-48 1/2%	30-48 1/2%	30-48 1/2%	30-48 1/2%	30-48 1/2%	30-48 1/2%	30-48 1/2%	30-48 1/2%	30-48 1/2%

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1972 - 1990
PART B (cont.)

DESCRIPTION	CLASS	1981	1982	1983	1984	1985
<u>TYPE I & II APTS. (STRUCTURES)</u>	NONE					
A. FOUR OR LESS STORIES		33 1/3%	33 1/3%	33 1/3%	34%	34%
B. FIVE OR MORE STORIES		25%	25%	25%	25%	25%
<u>TITLE II NATIONAL HOUSING (2)</u> (STRUCTURES)	NONE	20%	20%	20%	20%	20%
<u>FARM HOME ADMINISTRATION (7)</u> (MUNICIPALITIES UNDER 10,000 POPULATION-STRUCTURES)	NONE	5%	5%	5%	5%	5%
<u>SECTION 8 (STRUCTURES)</u>	NONE	20%	20%	20%	20%	20%
<u>COMMERCIAL-INDUSTRIAL</u> LAND AND BUILDINGS (3)						
BASE: AMOUNT-PERCENTAGE	4C	-	\$50,000 - 40%	\$50,000 - 40%	\$50,000 - 34%	\$60,000 - 28%
EXCESS: PERCENTAGE	4A	43%	43%	43%	43%	43%
MACHINERY (4)	3	-	-	-	-	-
<u>EMPLOYMENT PROPERTY</u>	4D					
COMPETITIVE CITY OR ZONE						
BASE: AMOUNT-PERCENTAGE					\$50,000 - 20%	\$50,000 - 20%
EXCESS: PERCENTAGE					21.5%	21.5%
BORDER CITY						
BASE: AMOUNT-PERCENTAGE					\$50,000 - 31.5%	\$50,000 - 31.5%
EXCESS: PERCENTAGE					38.5%	38.5%
<u>VACANT LAND</u>	4B	40%	40%	40%	40%	40%
<u>PUBLIC UTILITY</u> LAND AND BUILDINGS (3)						
BASE: AMOUNT-PERCENTAGE	4C	-	\$50,000 - 40%	\$50,000 - 40%	\$50,000 - 34%	1ST \$60,000 - 28%
EXCESS: PERCENTAGE	4A	43%	43%	43%	43%	43%
MACHINERY	3	33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%
<u>PARKING RAMP (6)</u>	NONE	-	-	-	-	-
<u>REFINERY (5)</u>	NONE	-	-	-	-	-
<u>UNMINED IRON ORE</u>	1	50%	50%	50%	50%	50%
<u>"LOW RECOVERY" IRON ORE</u>	1A	30-48 1/2%	30-48 1/2%	30-48 1/2%	30-48 1/2%	30-48 1/2%

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1972 - 1991
PART B (cont.)

DESCRIPTION	CLASS	1986	CLASS	1987	1988	CLASS	1989	CLASS	1990	CLASS	1991
<u>TYPE I & II APTS. (STRUCTURES) (9)</u>	NONE										
A. FOUR OR LESS STORIES		34%	4A	34%	34%	4B	3.50%				
B. FIVE OR MORE STORIES		25%	5B	25%	25%	4B	3.50%				
<u>TITLE II NATIONAL HOUSING (2) (6)</u> (STRUCTURES)	NONE	20%	7A	20%	20%	4C	2.50%	4C	2.40%	4C	2.30%
<u>FARM HOME ADMINISTRATION (7)</u> (MUNICIPALITIES UNDER 10,000 POPULATION-STRUCTURES)	NONE	10%	7C	10%	10%	4D	1.50%	4D	1.70%	4D	2.00%
<u>SECTION 8 (STRUCTURES)</u>	NONE	20%	7B	20%	20%	4C	2.50%	4C	2.40%	4C	2.30%
<u>COMMERCIAL-INDUSTRIAL</u> LAND AND BUILDINGS (3)											
BASE: AMOUNT-PERCENTAGE	4C	\$60,000-28%	3A	\$60,000-28%	\$60,000-28%	3A	\$100,000-3.30%	3A	\$100,000-3.30%	3A	\$100,000-3.20%
EXCESS: PERCENTAGE	4A	43%	3A	43%	43%	3A	5.25%	3A	5.06%	3A	4.95%
MACHINERY (4)	3	-									
<u>EMPLOYMENT PROPERTY</u> COMPETITIVE CITY OR ZONE	4D		3B			3B		3B		3B	
BASE: AMOUNT-PERCENTAGE		\$50,000-20%		\$50,000-20%	\$50,000-20%		\$50,000-2.50%		\$50,000-2.40%		\$50,000-2.30%
EXCESS: PERCENTAGE		21.50%		21.50%	21.50%		3.50%		3.60%		3.60%
BORDER CITY											
BASE: AMOUNT-PERCENTAGE		\$60,000-28%		\$60,000-28%	\$60,000-20%		100,000-3.30%		100,000-3.30%		100,000-3.20%
EXCESS: PERCENTAGE		38.5%		38.50%	38.50%		4.80%		5.06%		4.95%
<u>VACANT LAND</u>	4B	40%	5			5C	5.25%	5	5.06%	5	4.95%
<u>PUBLIC UTILITY</u> LAND AND BUILDINGS (3)											
BASE: AMOUNT-PERCENTAGE	4C	\$60,000-28%	3A	\$60,000-28%	\$60,000-28%	3A	3.30%	3A	3.30%	3A	3.20%
EXCESS: PERCENTAGE	4A	43%	3A	43%	43%	3A	5.25%	3A	5.06%	3A	4.95%
MACHINERY	3	33 1/3%	4B	33 1/3%	33 1/3%	5A	4.60%	5	5.06%	5	4.95%
<u>PARKING RAMP (6)</u>	NONE	-	NONE	-	-		-		-		-
<u>REFINERY (5)</u>	NONE	-	NONE	-	-		-		-		-
<u>UNMINED IRON ORE</u>	1	50%	9A	50%	50%	5B	5.25%	5	5.06%	5	4.95%
<u>*LOW RECOVERY* IRON ORE</u>	1A	30-48 1/2%	9B	30-48 1/2%	30-48 1/2%	5B	5.25%	5	5.06%	5	4.95%

FOOTNOTES:

- 1) PRIOR TO 1980, CLASSIFIED AS 3D AT 40%.
- 2) INCLUDES FHA STRUCTURES IN MUNICIPALITIES OVER 10,000 IN POPULATION.
- 3) PRIOR TO 1982, CLASSIFIED AS 4A AT 43%.
- 4) SUBSEQUENT TO 1973 WAS CLASSIFIED AS EXEMPT.
- 5) SUBSEQUENT TO 1974 WAS CLASSIFIED AS COMMERCIAL - INDUSTRIAL.
- 6) SUBSEQUENT TO 1977 WAS CLASSIFIED AS COMMERCIAL - INDUSTRIAL.
- 7) THESE CLASSIFICATION PERCENTAGES WERE ONLY USED TO DETERMINE REDUCED ASSESSMENT CREDIT BEGINNING WITH TAXES PAYABLE 1981. THE REDUCED ASSESSMENT CREDIT WAS ELIMINATED EFFECTIVE WITH TAXES PAYABLE 1984.
- 8) THE NUMBER OF DAYS CHANGED TO 225 EFFECTIVE WITH TAXES PAYABLE 1990.
- 9) REPEALED IN PAYABLE YEAR 1990, NOW ASSESSED AS CLASS 4A.

TABLE 13
GENERAL AND DEBT LEVY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1972 - 1991

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	
1980	12,132,519	473,757,176	67,336,074	230,618,619	567,874	33,185,322	
1981	14,582,536	534,783,162	70,418,121	272,631,338	590,754	40,582,328	
1982	15,209,659	602,355,694	77,025,910	304,877,435	860,131	45,846,139	
1983	15,723,372	642,940,990	83,134,467	331,492,821	576,936	50,091,832	
1984	18,614,480	689,761,348	85,971,227	362,581,906	609,399	57,724,530	
1985	17,898,835	723,384,610	91,265,038	381,389,540	616,659	60,522,120	
1986	20,558,775	790,058,371	97,738,394	410,744,659	2,434,004	61,213,203	
1987	19,007,023	843,793,282	97,854,218	438,669,846	4,241,931	62,357,796	
1988	21,455,902	914,917,647	92,636,533	472,741,395	1,839,457	67,621,110	
1989	31,109,027	979,227,602	93,840,542	447,283,897	1,207,299	69,858,042	
1990	32,340,331	791,260,645	74,950,912	399,142,293	978,391	63,966,280	
1991	52,495,191	872,878,525	75,673,353	414,668,938	1,115,009	61,752,836	
Taxes Payable	School District		Special Taxing District		Total Levy		
	Debt	Non-Debt	Debt (1)	Non-Debt	Debt	Non-Debt	Total (2)
1972	\$ 101,660,794	\$ 395,042,845	\$ 7,589,427	\$ 14,907,962	\$ 152,880,394	\$ 804,493,589	\$ 957,373,983
1973	106,746,145	414,950,546	5,125,387	11,129,995	160,665,522	821,995,243	982,660,765
1974	114,956,480	453,600,979	6,002,351	15,837,792	174,766,409	906,718,795	1,081,485,204
1975	120,457,845	511,262,020	11,303,320	25,951,703	193,565,540	1,036,262,497	1,229,828,037
1976	118,931,545	538,123,815	10,059,502	20,955,079	197,627,605	1,078,706,422	1,276,334,027
1977	127,307,265	629,719,160	12,230,354	23,813,983	216,113,681	1,236,813,696	1,452,927,377
1978	128,346,534	649,606,091	10,970,219	25,538,843	219,658,678	1,295,962,378	1,515,621,056
1979	125,959,508	691,896,755	13,466,583	27,623,065	221,932,709	1,376,854,100	1,598,786,809
1980	121,554,044	733,720,663	18,888,337	30,806,358	220,478,848	1,502,088,138	1,722,566,986
1981	120,047,558	730,206,286	28,723,481	44,793,588	234,362,450	1,622,996,702	1,857,359,152
1982	109,915,030	989,773,018	41,287,498	52,539,002	244,298,228	1,995,391,288	2,239,689,516
1983	73,851,496	1,136,053,551	53,216,858	63,762,095	226,503,129	2,224,341,289	2,450,844,418
1984	106,235,878	1,223,321,749	64,184,132	67,392,261	275,615,116	2,400,781,794	2,676,396,910
1985	107,033,053	1,209,345,786	77,279,116	68,456,097	294,092,701	2,443,098,153	2,737,190,854
1986	109,228,913	1,280,521,747	100,014,395	69,844,509	329,974,481	2,612,382,489	2,942,356,970
1987	111,644,757	1,329,454,915	126,023,981	74,207,747	361,832,187	2,745,423,309	3,107,255,496
1988	129,079,597	1,380,644,412	162,865,504	85,138,425	407,876,993	2,921,062,989	3,328,939,982
1989	131,704,177	1,503,740,042	192,949,960	96,941,114	450,811,005	3,097,050,697	3,547,861,702
1990	114,421,004	1,114,357,949	199,268,390	78,795,496	421,959,028	2,447,522,663	2,869,481,691
1991	113,506,484	1,267,640,426	241,150,617	93,814,383	483,940,654	2,710,755,108	3,194,695,762

(1) Includes tax increment financing district levy. The amounts of this levy can be found in Table 5, Page 31.
(2) Excludes fiscal disparities contribution levy and beginning in 1982, also excludes power line levy. The amounts of both of these levies can be found in the footnotes following Table 4, Page 29.

TABLE 14
DISPARITY REDUCTION AID
BEFORE AND AFTER THE 90% LIMITATION
BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1989 - 1991

DISPARITY REDUCTION AID BEFORE 90% LIMITATION

<u>TAXES PAYABLE</u>	<u>COUNTY</u>	<u>CITY/TOWNSHIP</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
1989	\$ 22,632,755	\$ 22,580,816	\$ 19,733,226	\$ 407,644	\$ 65,354,441
1990	15,725,678	15,714,430	13,676,042	291,007	45,407,157
1991	15,505,251	15,516,175	13,489,239	277,215	44,787,880

DISPARITY REDUCTION AID AFTER 90% LIMITATION

<u>TAXES PAYABLE</u>	<u>COUNTY</u>	<u>CITY/TOWNSHIP</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
1989	\$ 21,713,120	\$ 22,082,792	\$ 18,847,028	\$ 398,364	\$ 63,041,304
1990	14,998,756	15,055,400	12,882,760	273,210	43,210,126
1991	14,905,795	15,075,139	12,942,908	271,892	43,195,734

TABLE 15
CERTIFIED HOMESTEAD AND AGRICULTURAL
CREDIT AID (HACA) BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1990 - 1991

<u>TAXES PAYABLE</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
1990	\$ 294,380,245	\$ 143,523,412	\$ 19,907,344	\$ 164,184,945	\$ 28,277,162	\$ 650,273,108
1991	176,365,417	158,504,917	21,617,844	149,885,409	28,741,932	535,115,519

TABLE 16
HOMESTEAD CREDIT DETERMINATION DATA
TAXES PAYABLE 1968–1989 (1)

<u>Taxes Payable</u>	<u>Base</u>	<u>Rate</u>	<u>Maximum</u>	<u>Acreage</u>	<u>Residential Market Value Limit</u>
1968–1973	all non–debt	35%	\$ 250	80	NA
1974	all non–debt plus school debt	45%	\$ 325	120	NA
1975–1976	all non–debt plus school debt	45%	\$ 325	120	NA
1977	all non–debt plus school debt after ag credit	45%	\$ 325	120	NA
1978	gross tax after ag credit	45%	\$ 325	120	NA
1979	gross tax after ag credit	45%	\$ 325	120	NA
1980	gross tax after ag credit	50%	\$ 550	240	NA
1981–1983 (2)	gross tax after credits	58%	\$ 650	240	NA
1984	gross tax after credits	54%	\$ 650	Unlimited	\$67,000
1985 (3)	gross tax after credits	54%	\$ 650	Unlimited	\$67,000
1986–1988 (3)	gross tax after credits	54%	\$ 700	Unlimited	\$68,000
1989 (3)	gross tax after credits	54%	\$ 725	Unlimited	\$68,000

- (1) In payable year 1990 homestead credit was replaced by the Homestead and Agricultural Credit Aid (HACA). See explanation of HACA on page 12.
- (2) In 1982 a limitation was placed on the mill rate and levy used to determine homestead credit for all local taxing districts except school districts and the Metropolitan Transit Commission. If the 1982 levy of a taxing district was more than 108 percent of its 1981 levy, the total homestead credit amount was determined by the mill rate based on 108 percent of the taxing district's 1981 levy.
- (3) For taxes payable in 1985 and subsequent years, disaster credit, wetlands credit, native prairie credit, power line credit, agricultural preserves credit, enterprise zone credit, agricultural credit, and disparity reduction credit are deducted before the homestead credit is calculated. The homestead credit is calculated and deducted before the taconite homestead credit and supplemental taconite homestead credit are calculated.

TABLE 17
NUMBER OF HOMESTEADS AND HOMESTEAD CREDIT AMOUNTS (1)
TAXES PAYABLE 1972 - 1989 (2)

HOMESTEAD CREDIT

Taxes Payable	Amount	Number of Homesteads		
	Homestead Credit Amount	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

Taxes Payable	Amounts			Agricultural Homesteads					Non-Agricultural Homesteads				TOTAL	
	Total Credit Amount	Agricultural Amount	Non-Agricultural Amount(3)	Up to \$175	\$175-325	\$325 Maximum	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	32,446	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	52,464	26,850	58,821	242,537	195,736	435,710				1,012,118	
1980	\$358,306,951	\$47,245,749	\$311,061,202	47,313	27,879	12,992	13,980	48,674	187,660	182,423	147,717	169,599	202,576	1,040,813
1981	\$432,835,086	\$54,716,548	\$378,118,538	36,030	23,442	17,921	14,525	43,014	166,234	155,127	200,376	170,193	203,566	1,030,428
1982	\$479,293,456	\$58,024,135	\$421,269,321	23,099	19,709	15,680	12,942	54,832	129,292	133,003	155,054	182,837	303,050	1,029,498
1983	\$503,686,146	\$59,203,325	\$444,482,821	18,171	17,550	14,645	12,919	57,579	116,325	122,424	133,478	156,102	381,906	1,031,099
1984	\$506,065,238	\$61,487,701	\$444,577,537	11,270	15,752	14,142	11,657	64,031	102,027	126,942	154,912	210,790	318,935	1,030,458
1985	\$529,044,089	\$60,646,154	\$468,397,935	9,446	16,225	14,735	12,398	62,020	69,858	124,511	162,284	234,273	335,149	1,040,899
1986	\$575,335,033	\$63,112,885	\$512,222,148	7,932	16,239	15,872	17,604	56,105	53,741	105,387	153,311	330,969	295,676	1,052,836
1987	\$598,019,139	\$62,527,859	\$535,491,280	8,969	16,124	16,907	18,618	54,347	46,342	92,270	140,734	351,850	321,929	1,068,090
1988	\$611,317,220	\$61,678,074	\$549,639,146	8,213	16,922	18,626	20,298	50,323	45,053	90,436	137,799	350,172	347,126	1,084,968
1989	\$652,997,536	\$64,016,560	\$588,980,976	7,924	14,812	17,891	22,955	51,168	47,481	89,813	119,944	304,877	431,818	1,108,683

(1) Homestead credit determination data can be found in Table 16 page 48.

(2) In payable year 1990, homestead credit was replaced by the Homestead and Agricultural Credit Aid (HACA). See explanation of HACA on page 12.

(3) The non-agricultural homestead credit includes tax increment financing homestead credit.

TABLE 18
NUMBER OF AGRICULTURAL, NON-AGRICULTURAL AND TOTAL HOMESTEADS
TAXES PAYABLE 1975 - 1991

<u>TAXES PAYABLE</u>	<u>AGRICULTURAL HOMESTEADS</u>	<u>NON-AGRICULTURAL HOMESTEADS</u>	<u>TOTAL HOMESTEADS</u>
1975	139,106	776,267	915,373
1976	149,358	804,781	954,139
1977	148,724	823,575	972,299
1978	150,823	848,292	999,115
1979	138,135	873,983	1,012,118
1980	150,838	889,975	1,040,813
1981	134,932	895,496	1,030,428
1982	126,262	903,236	1,029,498
1983	120,864	910,235	1,031,099
1984	116,852	913,606	1,030,458
1985	114,824	926,075	1,040,899
1986	113,752	939,084	1,052,836
1987	114,965	953,125	1,068,090
1988	114,382	970,586	1,084,968
1989	114,750	993,933	1,108,683
1990	110,830	1,013,683	1,124,513
1991	110,575	1,045,433	1,156,008

TABLE 19
TACONITE HOMESTEAD CREDIT, PERCENTAGES AND MAXIMUMS
TAXES PAYABLE 1972 - 1991

Taxes Payable	Taconite Homestead Credit (1)		Percentages and Maximums	
	Taconite Credit Amount	Total Number Receiving	Percentages	Maximums
1972	\$ 2,814,419	---	21.0 or 27.0%	\$150.00 or \$190.00
1973	2,617,416	---	21.0 or 27.0%	\$150.00 or \$190.00
1974	3,250,178	46,753	21.0 or 27.0%	\$150.00 or \$190.00
1975	3,648,072	51,504	21.0 or 27.0%	\$150.00 or \$190.00
1976	9,263,039	53,828	52.0 or 60.0%	\$300.00 or \$350.00
1977(2)	9,066,923	55,951	49.7 or 57.3%	\$287.00 or \$334.00
1978(2)	9,524,963	59,919	48.9 or 56.7%	\$283.00 or \$331.00
1979	11,748,570	61,090	57.0 or 66.0%	\$345.00 or \$400.00
1980	13,006,426	60,794	57.0 or 66.0%	\$360.00 or \$415.00
1981	14,398,085	59,728	57.0 or 66.0%	\$375.00 or \$430.00
1982	16,412,340	53,218	57.0 or 66.0%	\$390.00 or \$445.00
1983	17,854,916	52,237	57.0 or 66.0%	\$405.00 or \$460.00
1984	19,416,876	50,321	57.0 or 66.0%	\$420.00 or \$475.00
1985	10,460,191	51,587	57.0 or 66.0%	\$435.00 or \$490.00
1986	10,777,180	51,361	57.0 or 66.0%	\$450.00 or \$505.00
1987	11,203,839	50,862	57.0 or 66.0%	\$465.00 or \$520.00
1988	11,125,532	50,698	57.0 or 66.0%	\$480.00 or \$535.00
1989	8,316,100	50,563	57.0 or 66.0%	\$495.00 or \$550.00
1990(3)	7,869,129	51,361	57.0 or 66.0%	\$234.60 or \$259.90
1991	8,173,914	51,817	57.0 or 66.0%	\$241.50 or \$266.80

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

1981...\$ 419,537	1984...\$ 588,618	1987...\$ 344,826	1990...\$ 310,054
1982... 465,160	1985... 311,485	1988... 347,560	1991... 342,031
1983... 504,017	1986... 336,928	1989... 328,575	

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

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

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

TABLE 20
AGRICULTURAL CREDIT ACREAGE LIMITS
TAXES PAYABLE 1972-1989 (1)

Agricultural Property

<u>Taxes Payable</u>	<u>Acreage Limit</u>	<u>Homestead</u>	<u>Non-Homestead</u>	<u>Seasonal Recreational</u>	<u>Timberlands</u>
1972-1975	NONE	8.3 MILLS	8.3 MILLS	8.3 MILLS	8.3 MILLS
1976-1977	1st 120 ACRES	12 MILLS	10 MILLS	10 MILLS	10 MILLS
	OVER 120 ACRES	10 MILLS	10 MILLS	10 MILLS	10 MILLS
1978	1st 120 ACRES	15 MILLS	10 MILLS	10 MILLS	10 MILLS
	OVER 120 ACRES	10 MILLS	10 MILLS	10 MILLS	10 MILLS
1979	1st 160 ACRES	15 MILLS	10 MILLS	10 MILLS	10 MILLS
	OVER 160 ACRES	10 MILLS	10 MILLS	10 MILLS	10 MILLS
1980	1st 240 ACRES	15 MILLS	10 MILLS	10 MILLS	10 MILLS
	OVER 240 ACRES	10 MILLS	10 MILLS	10 MILLS	10 MILLS
1981	1st 240 ACRES	17 MILLS	10 MILLS	10 MILLS	10 MILLS
	OVER 240 ACRES	10 MILLS	10 MILLS	10 MILLS	10 MILLS
1982-1983	1st 320 ACRES	18 MILLS	10 MILLS	10 MILLS	8 MILLS
	320-640 ACRES	10 MILLS	8 MILLS	10 MILLS	8 MILLS
	OVER 640 ACRES	8 MILLS	8 MILLS	10 MILLS	8 MILLS
1984	1st 320 ACRES	29%	13%	13%	10%
	320-640 ACRES	13%	10%	13%	10%
	OVER 640 ACRES	10%	10%	13%	10%
1985	1st 320 ACRES	33%	15%	15%	10%
	320-640 ACRES	15%	10%	15%	10%
	OVER 640 ACRES	10%	10%	15%	10%
1986-1988	1st 320 ACRES	36%	26%	15%	26%
	OVER 320 ACRES	26%	26%	15%	26%
1989	1st 320 ACRES	36%	26%	N/A	26%
	OVER 320 ACRES	26%	26%	N/A	26%

(1) In payable year 1990, agricultural credit was replaced by the Homestead and Agricultural Credit Aid (HACA). See explanation of HACA on page 12.

TABLE 21
AGRICULTURAL CREDIT AMOUNTS
TAXES PAYABLE 1972 - 1989 (1)

AGRICULTURAL CREDIT

Taxes Payable	8 Mills	8.3 Mills	10 Mills	12 Mills	15 Mills	17 Mills	18 Mills	TOTAL
1972	NA	\$15,835,270	NA	NA	NA	NA	NA	\$15,835,270
1973	NA	17,290,962	NA	NA	NA	NA	NA	17,290,962
1975	NA	17,734,408	NA	NA	NA	NA	NA	17,734,408
1976	NA	NA	\$14,554,846	\$11,715,771	NA	NA	NA	26,270,617
1977	NA	NA	16,226,600	13,272,967	NA	NA	NA	29,499,567
1978	NA	NA	17,685,660	NA	\$17,479,532	NA	NA	35,165,192
1979	NA	NA	19,009,685	NA	22,624,539	NA	NA	41,634,224
1980	NA	NA	19,973,679	NA	32,212,951	NA	NA	52,186,630
1981	NA	NA	24,872,032	NA	NA	\$45,584,172	NA	70,456,204
1982	\$2,720,559	NA	23,337,993	NA	NA	NA	\$60,887,413	86,945,965
1983	3,092,438	NA	26,151,733	NA	NA	NA	67,703,150	96,947,321
Number Receiving Ag Credit(2)								
	<u>29 Percent</u>	<u>13 Percent</u>	<u>10 Percent</u>	<u>Total</u>		<u>\$100 Maximum</u>	<u>\$2000 Maximum</u>	<u>\$4000 Maximum</u>
1984	\$68,057,902	\$22,189,458	\$2,428,631	\$92,675,991		15,837	4,576	NA
	<u>33 Percent</u>	<u>15 Percent</u>	<u>10 Percent</u>	<u>Total</u>				
1985	\$76,084,711	\$27,370,460	\$3,058,233	\$106,513,404		26,224	NA	337
	<u>36 Percent</u>	<u>26 Percent</u>	<u>15 Percent</u>	<u>Total</u>				
1986	76,575,126	42,497,211	7,008,592	126,080,929		31,019	NA	NA
1987	68,476,287	39,706,015	7,439,545	115,621,847		34,607	NA	NA
1988	58,125,953	36,143,032	7,790,252	102,059,237		39,546	NA	NA
	<u>36 Percent</u>	<u>26 Percent</u>	<u>Tax Increment Financing</u>	<u>Total</u>				
1989	\$58,107,181	\$36,819,532	\$49,014	\$94,975,727				

- (1) In payable year 1990, agricultural credit was replaced by the Homestead and Agricultural Credit Aid (HACA). See explanation of HACA on page 12.
- (2) For 1985, the \$2,000 maximum was raised to \$4,000 and for 1986, the \$4,000 maximum was removed. The \$100 maximum applies only to seasonal recreational residential property.

TABLE 22
 AGRICULTURAL PRESERVES, COUNTY CONSERVATION, DISASTER, ENTERPRISE ZONE, NATIVE PRAIRIE,
 POWER LINE, REDUCED ASSESSMENT, SMALL BUSINESS, DISPARITY REDUCTION AND WETLANDS CREDITS
 TAXES PAYABLE 1981 - 1991
 PART A

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WETLANDS CREDIT AND REIMBURSEMENT (1)				
Taxes Payable	Credit		Reimbursement	
	Total Acres Receiving	Credit Amount	Total Acres Receiving	Reimbursement Amount
1981	584,188	\$2,307,258	NA	\$816,237
1982	702,462	2,798,921	NA	1,008,195
1983	518,792	2,791,508	895,289	991,309
1984	67,289	313,355	127,405	150,612
1985	90,811	421,758	202,539	177,249
1986	94,913	395,940	203,979	307,136
1987	90,089	302,067	202,504	336,358
1988	94,282	256,037	173,583	352,508

NATIVE PRAIRIE CREDIT AND REIMBURSEMENT (1)				
Taxes Payable	Credit		Reimbursement	
	Total Acres Receiving	Credit Amount	Total Acres Receiving	Reimbursement Amount
1981	13,284	\$83,104	NA	\$29,370
1982	10,384	102,267	NA	27,248
1983	9,829	109,052	10,272	25,822
1984	10,622	121,898	9,975	26,227
1985	11,667	139,261	12,062	32,937
1986	11,871	130,335	12,189	39,468
1987	12,413	109,969	12,633	45,983
1988	13,038	90,738	13,283	56,434

AGRICULTURAL PRESERVES CREDIT					
Taxes Payable	Number of Parcels	Number of Acres	Assessed (2) Value	Credit Amount	105% Avg. Twp. Rate
1983	1,085	52,380	\$11,191,088	\$125,054	77 Mills
1984	1,716	85,028	20,212,097	340,215	75 Mills
1985	2,546	136,682	34,789,901	390,855	80 Mills
1986	2,953	153,527	34,219,215	650,582	82 Mills
1987	3,332	176,433	30,522,466	483,676	90 Mills
1988	1,986	139,917	21,117,117	233,623	120 Mills
1989	1,954	129,794	2,622,229	43,684	92%
1990	1,489	104,526	1,077,414	45,885	96%
1991	1,144	69,221	703,514	52,851	99%

DISASTER CREDIT				
Taxes Payable	Number of Parcels	Assessed Value(2) Difference Amt.	Credit TIF	Credit Other
1984	436	\$571,658	\$-0-	\$58,582
1985	389	714,804	-0-	71,575
1986	-0-	-0-	-0-	-0-
1987	-0-	-0-	-0-	-0-
1988	423	436,207	-0-	52,975
1989	-0-	-0-	-0-	-0-
1990	87	1,497	-0-	1,416
1991	-0-	-0-	-0-	-0-

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

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

TABLE 22
 AGRICULTURAL PRESERVES, COUNTY CONSERVATION, DISASTER, ENTERPRISE ZONE, NATIVE PRAIRIE,
 POWER LINE, REDUCED ASSESSMENT, SMALL BUSINESS, DISPARITY REDUCTION AND WETLANDS CREDITS
 TAXES PAYABLE 1981 - 1991
 PART B

ENTERPRISE ZONE CREDIT					POWER LINE CREDIT					
Taxes Payable	Number of Parcels	Assessed Value (1)	Credit TIF	Credit Other	Taxes Payable	Assessed Value (1)	Levy Amount	# of Parcels Under Max.	At Max.	Credit Amount
1984	323	\$23,362,005	\$159,020	\$492,876	1982	\$4,308,594	\$367,851	557	888	\$135,506
1985	598	29,870,415	161,678	852,270	1983	4,624,901	407,699	664	1,038	151,957
1986	649	31,519,756	188,447	889,484	1984	4,120,852	395,464	602	1,050	165,373
1987	695	33,766,316	211,738	831,116	1985	4,237,851	404,262	716	1,069	163,997
1988	829	33,598,307	194,596	869,097	1986	4,134,416	420,745	695	1,085	170,884
1989	558	1,813,755	70,765	221,498	1987	4,023,824	429,381	700	1,085	168,707
1990	86	520,757	48,695	73,518	1988	3,928,346	444,736	719	1,081	168,031
1991	31	113,597	51,641	22,799	1989	464,902	448,243	690	1,139	169,649
					1990	450,509	453,457	1,047	596	117,986
					1991	437,096	466,141	1,169	591	127,495

REDUCED ASSESSMENT CREDIT (2)				SMALL BUSINESS CREDIT (3)			
Taxes Payable	Number of Parcels	Credit Amount		Taxes Payable	Number of Parcels	Credit TIF	Credit Other
1981	6,541	\$11,536,758		1988	\$57,022	\$1,556,991	\$20,490,299
1982	7,240	14,026,852					
1983	7,535	14,584,416					

DISPARITY REDUCTION CREDIT				COUNTY CONSERVATION CREDIT			
Taxes Payable	Number of Parcels	Tax Increment Financing	All Other	Taxes Payable	Number of Parcels	Number of Acres	Credit Amount
1989	1,087	\$255,392	\$1,911,475	1989	300	25,716	\$38,586
1990	1,333	281,466	2,183,560	1990	501	40,583	60,625
1991	1,300	268,871	2,064,459	1991	979	78,876	117,919

(1) Tax capacity replaced assessed value in payable 1989 and subsequent years.
 (2) Effective with taxes payable in 1984, the reduced assessment credit was eliminated.
 (3) The small business credit was for taxes payable in 1988 only.

TABLE 23
AGRICULTURAL PRESERVE CREDIT TAX RATE DATA
TAXES PAYABLE 1982 - 1991

<u>STATEWIDE</u> <u>AVERAGE TAX RATE IN TOWNS</u>			<u>AGRICULTURAL PRESERVE</u> <u>TAX RATE (1)</u>		
<u>TAXES</u> <u>PAYABLE</u>	<u>TAX</u> <u>RATE</u>		<u>TAXES</u> <u>PAYABLE</u>	<u>TAX</u> <u>RATE</u>	
1982	73	Mills	1983	77	Mills
1983	71		1984	75	
1984	76		1985	80	
1985	78		1986	82	
1986	86		1987	90	
1987	97		1988	102	
1988	88%		1989	92%	
1989	91%		1990	96%	
1990	94%		1991	99%	

<u>COUNTY</u>	<u>METRO AREA</u> <u>AVERAGE TAX RATE IN TOWNS</u>								
	<u>TAXES</u> <u>PAYABLE</u>	<u>TAXES</u> <u>PAYABLE</u>	<u>TAXES</u> <u>PAYABLE</u>	<u>TAXES</u> <u>PAYABLE</u>	<u>TAXES</u> <u>PAYABLE</u>	<u>TAXES</u> <u>PAYABLE</u>	<u>TAXES</u> <u>PAYABLE</u>	<u>TAXES</u> <u>PAYABLE</u>	<u>TAXES</u> <u>PAYABLE</u>
	1983 (Mills)	1984 (Mills)	1985 (Mills)	1986 (Mills)	1987 (Mills)	1988 (Mills)	1989 (Percent)	1990 (Percent)	1991 (Percent)
ANOKA	90.428	96.138	95.155	97.135	102.594	106.95	93.873%	93.024%	101.020%
CARVER	86.715	91.755	91.015	102.797	101.926	111.29	86.679%	99.168%	100.913%
DAKOTA	80.031	87.702	88.216	94.871	104.792	96.511	85.618%	84.323%	92.150%
HENNEPIN	103.067	109.633	105.747	109.687	110.817	110.04	99.443%	102.284%	105.274%
RAMSEY	97.280	101.290	104.029	106.743	109.167	109.36	92.182%	103.476%	118.562%
SCOTT	94.880	93.269	96.812	100.107	114.191	108.89	95.800%	91.002%	102.929%
WASHINGTON	90.044	93.979	92.613	97.819	100.335	103.53	87.462%	86.750%	98.536%

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

TABLE 24
RESIDENTIAL AND FARM HOMESTEAD PROPERTY TAXES AND CREDITS
TAXES PAYABLE 1974 - 1991

	Taxes Payable	Gross Tax (1)		Credits (2)		Net Tax	
		Amount	Percent Change	Amount	Percent Change	Amount	Percent Change
Residential Homesteads	1974	\$466,414,058		\$165,510,166		\$300,903,892	
	1975	541,819,526	16.2	181,079,211	9.4	360,740,315	19.9
	1976	586,004,606	8.2	193,966,976	7.1	392,037,630	8.7
	1977	667,819,585	14.0	205,980,873	6.2	461,838,712	17.8
	1978	664,810,007	-0.5	215,045,409	4.4	449,764,598	-2.6
	1979	688,461,000	3.6	223,419,000	3.9	465,042,000	3.4
	1980	723,690,402	5.1	323,608,114	44.8	400,082,288	-14.0
	1981	771,185,685	6.6	393,456,555	21.6	377,729,130	-5.6
	1982	928,137,535	20.4	438,849,991	11.5	489,287,544	29.5
	1983	1,026,751,258	10.6	463,653,006	5.7	563,098,252	15.1
	1984	1,090,133,300	6.2	463,309,457	-0.1	626,823,843	11.3
	1985	1,128,892,977	3.6	478,559,057	3.3	650,333,920	3.8
	1986	1,213,331,204	7.5	522,545,732	9.2	690,785,472	6.2
	1987	1,278,163,654	5.3	546,225,746	4.5	731,937,908	6.0
1988	1,350,387,577	5.7	560,370,718	2.6	790,016,859	7.9	
1989	1,480,643,743	9.6	596,841,953	6.5	883,801,790	11.9	
1990	NA		NA		910,382,154	3.0	
1991	NA		NA		1,060,802,655	16.5	
Farm Homesteads	1974	\$95,751,696		\$33,786,128		\$61,965,568	
	1975	106,405,352	11.1	35,744,605	5.8	70,660,747	14.0
	1976	115,999,918	9.0	42,138,663	17.9	73,861,255	4.5
	1977	133,936,323	15.5	46,395,105	10.1	87,541,218	18.5
	1978	145,493,544	8.6	51,491,552	11.0	94,001,992	7.4
	1979	164,631,939	13.2	57,677,562	12.0	106,954,377	13.8
	1980	193,119,831	17.3	82,337,051	42.8	110,782,780	3.6
	1981	200,122,946	3.6	105,763,936	28.5	94,359,010	-14.8
	1982	265,005,606	32.4	125,381,609	18.5	139,623,997	48.0
	1983	283,407,049	6.9	134,166,957	7.0	149,240,092	6.9
	1984	316,929,575	11.8	135,805,586	1.2	181,123,989	21.4
	1985	310,750,827	-1.9	142,726,829	5.1	168,023,998	-7.2
	1986	296,372,996	-4.6	150,139,328	5.2	146,233,668	-13.0
	1987	275,162,923	-7.2	140,360,289	-6.5	134,802,634	-7.8
1988	245,817,255	-10.7	127,684,077	-9.0	118,133,178	-12.4	
1989	250,321,092	1.8	129,889,548	1.7	120,431,544	1.9	
1990	NA		NA		129,086,695	7.2	
1991	NA		NA		145,936,170	13.1	
Total Homesteads	1974	\$562,165,754		\$199,296,294		\$362,869,460	
	1975	648,224,878	15.3	216,823,816	8.8	431,401,062	18.9
	1976	702,004,524	8.3	236,105,639	8.9	465,898,885	8.0
	1977	801,755,908	14.2	252,375,978	6.9	549,379,930	17.9
	1978	810,303,551	1.1	266,536,961	5.6	543,766,590	-1.0
	1979	853,092,939	5.3	281,096,562	5.5	571,996,377	5.2
	1980	916,810,233	7.5	405,945,165	44.4	510,865,068	-10.7
	1981	971,308,631	5.9	499,220,491	23.0	472,088,140	-7.6
	1982	1,193,143,141	22.8	564,231,600	13.0	628,911,541	33.2
	1983	1,310,158,307	9.8	597,819,963	6.0	712,338,344	13.3
	1984	1,407,062,875	7.4	599,115,043	0.2	807,947,832	13.4
	1985	1,439,643,804	2.3	621,285,886	3.7	818,357,918	1.3
	1986	1,509,704,200	4.9	672,685,060	8.3	837,019,140	2.3
	1987	1,553,326,577	2.9	686,586,035	2.1	866,740,542	3.6
1988	1,596,204,832	2.8	688,054,795	0.2	908,150,037	4.8	
1989	1,730,964,835	8.4	726,731,501	5.6	1,004,233,334	10.6	
1990	NA		NA		1,039,468,849	3.5	
1991	NA		NA		1,206,738,825	16.1	

(1) The farm gross tax is before the deduction of the agricultural credit. For 1974-1976, gross tax is before the deduction of the agricultural mill rate differential credit.

(2) From 1974-1983, credits may include the agricultural, homestead, taconite homestead, reduced assessment reduced assessment, wetlands, native prairie, power line and agricultural preserves credits.

For 1984-1991, credits may include agricultural, homestead, taconite homestead, wetlands, native prairie, powerline, agricultural preserves, disaster, enterprise zone, county conservation and disparity reduction credits.

In 1990, homestead and agricultural credit were replaced the Homestead and Agricultural Credit Aid (HACA). As a result of this change, the gross tax and credit amounts are no longer comparable to previous year's data. See explanation of HACA on page 12.

TABLE 25
CREDIT ADJUSTMENT AMOUNTS FOR PRIOR YEARS
FOR REAL PROPERTY
TAXES PAYABLE 1974 - 1991

<u>Taxes Payable</u>	<u>Homestead Credit (1)</u>		<u>Taconite Homestead Credit</u>	<u>Supplemental Homestead Credit</u>	<u>Agricultural Credit (3)</u>
	<u>Tax Increment Financing Districts (2)</u>	<u>Taxing Districts</u>			
1974	\$ ---	\$ 203,485	\$ 164,020	\$ ---	\$ ---
1975	---	74,344	11,440	---	---
1976	---	539,488	17,636	---	---
1977	---	790,092	16,516	---	1,636
1978	---	657,200	61,913	---	- 3,287
1979	---	650,112	38,757	---	35,991
1980	---	945,389	54,518	---	42,529
1981	- 73,367	1,229,469	45,038	2,109	69,284
1982	180,125	1,845,311	57,079	3,778	87,117
1983	10,203	1,853,707	45,750	3,238	78,179
1984	11,155	1,353,204	64,650	5,968	62,180
1985	45,233	3,277,627	116,895	2,872	107,155
1986	53,029	1,960,620	46,855	4,051	224,322
1987	- 83,668	1,673,131	34,015	3,079	103,253
1988	83,613	2,171,911	35,054	1,724	158,238
1989	92,692	3,262,455	38,947	1,231	154,041
1990	90,198	3,187,576	36,643	4,197	---
1991	78,527	967,640	26,570	2,548	---

(1) Adjustment amounts for homestead credit may include adjustment amounts for one or more of the following: reduced assessment credit (1982), wetlands and native prairie credits and reimbursements (1982-1990), agricultural preserves credit (1984 - 1991), disaster and enterprise zone credits (1985-1991), small business credit (1988-1990), and agricultural credit (1991).

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

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

<p>TABLE 26 POWER LINE TAXES TAXES PAYABLE 1960 - 1991 (1)</p>
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<u>TAXES PAYABLE</u>	<u>TRANSMISSION</u>	<u>DISTRIBUTION</u>
1960	\$ 2,036,566	\$ 57,567
1961	2,147,560	62,735
1962	2,370,430	65,514
1963	2,468,393	65,204
1964	2,598,398	77,847
1965	2,933,215	64,203
1966	3,089,664	67,819
1967	3,251,425	64,285
1968	3,746,606	70,579
1969	4,420,526	76,619
1970	5,641,188	89,864
1971	6,089,743	103,057
1972	5,487,328	111,349
1973	5,669,350	103,451
1974	5,970,012	102,866
1975	6,868,000	115,009
1976	6,402,774	112,066
1977	7,434,840	126,298
1978	9,462,371	136,304
1979	9,839,253	145,179
1980	12,365,732	154,745
1981	12,906,454	144,358
1982	5,279,233	170,842
1983	5,340,455	176,553
1984	5,923,187	239,937
1985	7,768,971	302,326
1986	6,733,530	249,069
1987	7,147,821	291,805
1988	7,571,217	329,694
1989	7,119,979	977,158
1990	7,251,852	1,024,445
1991	7,530,166	455,535

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

TABLE 27
TAX INCREMENT FINANCING DISTRICTS INCREMENT VALUES, TAXES, AND CREDITS
TAXES PAYABLE 1974 - 1991

<u>TAXES PAYABLE</u>	<u>NUMBER OF CITIES</u>	<u>NUMBER OF TOWNSHIPS</u>	<u>TOTAL ASSESSED VALUE OF CITIES AND TOWNSHIPS (1)</u>	<u>INCREMENT VALUE</u>	<u>PERCENT OF INCREMENT VALUE TO TOTAL VALUE</u>	<u>INCREMENT TAX</u>	<u>HOMESTEAD CREDIT</u>	<u>REDUCED ASSESSMENT CREDIT</u>	<u>ENTERPRISE ZONE CREDIT</u>	<u>AGRICULTURAL CREDIT</u>	<u>DISPARITY REDUCTION CREDIT</u>
1974	4	-	\$1,495,744,646	\$3,634,483	0.243	\$ 437,085	-	-	-	-	-
1975	10	-	2,485,445,784	20,036,557	0.806	2,689,574	-	-	-	-	-
1976	21	-	3,386,292,474	26,220,175	0.774	3,181,516	\$49,485	-	-	-	-
1977	29	-	3,852,929,963	32,127,149	0.834	3,939,863	91,562	-	-	-	-
1978	42	-	4,933,144,413	43,380,473	0.879	5,306,640	115,891	-	-	-	-
1979	57	-	5,779,512,957	62,286,066	1.078	7,418,288	138,877	-	-	-	-
1980	81	-	7,177,174,340	102,280,206	1.425	11,305,114	455,846	-	-	-	-
1981	99	-	9,359,881,660	223,310,857	2.386	22,489,390	819,275	\$1,181,415	-	-	-
1982	122	-	11,004,551,716	332,367,840	3.020	35,141,374	1,316,225	1,392,016	-	-	-
1983	127	-	12,683,306,888	437,194,546	3.447	46,425,859	1,592,479	1,571,205	-	-	-
1984	156	3	14,536,408,180	516,587,125	3.554	58,154,901	1,829,787	-	\$159,020	-	-
1985	177	4	16,082,621,847	635,897,231	3.954	70,761,120	2,199,054	-	161,678	-	-
1986	217	7	17,748,842,074	800,406,816	4.510	92,355,076	2,927,431	-	188,447	-	-
1987	240	8	19,572,677,227	996,907,289	5.093	117,465,743	3,466,074	-	211,738	-	-
1988	253	9	21,445,564,357	1,246,503,585	5.812	154,372,728	4,109,386	-	194,596	-	-
1989(1)	271	12	2,334,869,726	182,846,710	7.831	183,983,207	5,194,723	-	70,765	49,014	255,392
1990	297	12	2,170,702,186	186,491,610	8.591	192,295,363	-	-	48,695	-	281,466
1991	315	14	2,288,404,548	204,893,672	8.954	230,125,125	-	-	51,641	-	268,871

(1) In payable 1989 and subsequent years, assessed value changed to tax capacity value.

TABLE 28
FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION VALUES AND TAX AMOUNTS
TAXES PAYABLE 1975 - 1991 (1)
PART A - VALUES

	TAXES PAYABLE	ANOKA	CARVER	DAKOTA	HENNEPIN	RAMSEY	SCOTT	WASHINGTON	TOTAL	AREA-WIDE TAX RATE	
<u>CONTRIBUTION VALUE</u>	1975	\$14,535,551	\$2,091,994	\$18,302,659	\$69,043,702	\$22,026,639	\$6,361,914	\$4,869,576	\$137,232,035	121.490	
	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	111.650	
	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	111.680	
	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	115.000	
	1979	29,010,983	4,157,179	37,271,499	121,570,166	44,546,394	11,376,598	10,215,477	258,148,296	114.365	
	1980	34,509,539	5,721,304	47,658,835	153,325,181	59,186,227	13,062,152	14,603,963	328,067,201	110.552	
	1981	45,429,191	7,226,685	62,886,120	215,864,276	88,989,596	14,847,062	18,871,493	454,114,423	103.003	
	1982	59,985,263	8,793,042	81,157,224	336,516,015	156,084,611	21,026,259	27,358,785	690,921,199	94.106	
	1983	71,422,489	12,308,934	90,462,514	462,449,911	189,296,742	24,690,247	33,855,423	884,486,260	100.348	
	1984	78,293,992	13,870,346	104,488,836	590,776,996	212,621,242	20,071,348	35,877,404	1,056,000,164	101.727	
	1985	81,769,257	13,666,076	114,132,366	679,094,041	312,726,995	23,963,514	38,165,029	1,263,517,278	108.743	
	1986	83,458,971	13,420,109	123,323,016	761,028,978	262,021,137	26,786,011	42,656,671	1,312,694,893	107.553	
	1987	94,511,947	14,543,138	147,801,830	902,642,718	272,083,607	31,285,058	48,507,997	1,511,376,295	112.238	
	1988	105,343,898	16,358,136	179,120,792	1,059,514,528	311,225,643	28,605,987	53,624,046	1,753,793,030	118.812	
	1989	13,767,672	2,215,776	26,715,674	149,695,937	45,175,760	4,332,545	8,008,486	249,911,850	99.546%	
	1990	14,918,256	2,279,874	28,147,315	163,600,637	44,663,897	2,885,281	8,483,387	264,978,647	104.578%	
	1991	16,555,189	2,669,981	31,856,129	177,523,529	47,730,412	4,458,053	9,712,404	290,505,697	104.970%	
	<u>DISTRIBUTION VALUE</u>	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		
1980		41,561,929	6,022,810	30,947,304	143,169,061	78,442,069	6,616,830	21,285,668	328,045,671		
1981		58,890,183	8,111,944	43,691,858	194,485,267	110,753,086	9,387,039	28,788,276	454,107,653		
1982		87,252,808	12,511,138	67,542,194	301,260,403	168,203,209	12,472,417	42,418,701	691,660,870		
1983		110,737,382	16,899,595	85,699,213	384,835,405	215,336,201	18,173,389	52,795,392	884,476,577		
1984		134,671,791	19,893,533	105,387,116	442,770,967	263,636,527	22,965,800	66,616,906	1,055,942,640		
1985		164,659,216	24,932,264	124,309,935	529,758,907	313,772,060	27,714,131	78,354,135	1,263,500,648		
1986		171,821,699	25,749,477	132,625,960	548,343,796	322,692,404	29,635,439	81,785,361	1,312,654,136		
1987		204,066,268	30,505,773	159,911,966	620,112,480	367,442,758	33,496,573	95,802,747	1,511,338,565		
1988		233,921,127	38,089,558	201,904,773	702,199,567	426,646,501	44,429,491	114,283,608	1,761,474,625		
1989		32,811,846	5,790,719	28,248,471	99,639,268	60,157,061	6,601,194	16,653,538	249,902,097		
1990		35,283,629	6,147,064	31,835,331	103,905,282	63,714,621	7,016,110	17,432,515	265,334,552		
1991		38,441,870	6,330,187	35,126,807	114,808,394	70,374,563	7,664,216	18,692,414	291,438,451		

(1) Values prior to 1989 are assessed values. Values for 1989 are gross tax capacity values. Values for 1990 are net tax capacity values.
Area-wide tax rates prior to 1989 are expressed in mills. The 1989 and subsequent year area-wide tax rates are expressed as percentages.

TABLE 28
 FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION VALUES AND TAX AMOUNTS
 TAXES PAYABLE 1975 - 1991 (1)
 PART B - TAX AMOUNTS

	TAXES PAYABLE									AREA-WIDE	
		ANOKA	CARVER	DAKOTA	HENNEPIN	RAMSEY	SCOTT	WASHINGTON	TOTAL	TAX RATE	
<u>CONTRIBUTION TAX</u>	1975	\$1,765,924	\$254,151	\$2,223,597	\$8,388,119	\$2,676,016	\$773,105	\$591,605	\$16,672,517	121.490	
	1976	2,142,102	350,383	2,794,649	10,091,021	3,926,467	972,736	709,081	20,986,439	111.650	
	1977	2,140,244	349,309	2,789,986	9,075,732	3,506,188	972,059	684,946	19,518,464	111.680	
	1978	2,650,660	401,584	3,522,921	10,670,915	3,702,711	1,177,190	949,567	23,075,548	115.000	
	1979	3,317,841	475,457	4,262,555	13,903,372	5,094,576	1,301,105	1,168,293	29,523,199	114.365	
	1980	3,815,099	632,502	5,268,779	16,950,405	6,543,156	1,444,047	1,614,497	36,268,485	110.552	
	1981	4,679,338	744,376	6,477,456	22,234,666	9,166,195	1,529,112	1,943,821	46,774,964	103.003	
	1982	5,645,023	827,482	7,637,380	31,668,171	14,688,498	1,978,700	2,574,625	65,019,879	94.106	
	1983	7,167,104	1,235,177	9,077,734	46,405,923	18,995,548	2,477,626	3,397,434	88,756,546	100.348	
	1984	7,964,614	1,410,992	10,629,336	60,097,975	21,629,320	2,041,803	3,649,833	107,423,873	101.727	
	1985	8,891,828	1,486,090	12,411,096	73,846,728	34,006,872	2,605,871	4,150,180	137,398,665	108.743	
	1986	8,976,263	1,443,375	13,263,752	81,850,952	28,181,159	2,880,923	4,587,866	141,184,290	107.553	
	1987	10,607,830	1,632,292	16,588,981	101,310,820	30,538,119	3,511,383	5,444,458	169,633,883	112.238	
	1988	12,516,116	1,943,545	21,281,698	125,883,045	36,977,339	3,398,739	6,371,190	208,371,672	118.812	
	1989	13,705,167	2,205,713	26,594,383	149,016,321	44,970,627	4,312,886	7,972,154	248,777,251	99.546%	
	1990	15,601,214	2,384,247	29,435,938	171,090,272	46,708,566	3,017,400	8,871,762	277,109,399	104.578%	
	1991	17,377,976	2,802,681	33,439,923	186,346,453	50,102,568	4,679,605	10,195,129	304,944,335	104.970%	
	<u>DISTRIBUTION TAX</u>	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		
1980		3,891,436	672,531	3,124,168	15,931,526	9,613,400	807,377	2,225,460	36,265,898		
1981		5,451,705	938,614	4,289,073	19,984,411	12,056,560	1,131,468	2,822,564	46,674,395		
1982		7,778,886	1,269,728	6,519,142	28,853,867	15,511,630	1,212,369	3,943,688	65,089,310		
1983		10,473,741	1,805,920	8,813,164	38,939,069	21,572,976	1,988,837	5,161,570	88,755,277		
1984		12,902,157	1,979,226	10,701,792	45,082,301	27,425,600	2,555,996	6,770,643	107,417,715		
1985		17,615,394	2,670,087	13,380,503	58,286,701	33,979,768	3,009,639	8,453,790	137,395,882		
1986		17,381,692	2,664,937	14,105,950	58,369,443	36,498,919	3,363,796	8,794,560	141,179,297		
1987		21,634,889	3,520,834	17,670,019	68,441,809	43,665,369	3,867,302	10,829,318	169,629,540		
1988		25,261,547	4,354,708	23,503,471	86,213,285	51,382,766	5,839,034	12,752,695	209,307,506		
1989		31,202,813	5,809,501	25,439,152	102,100,123	61,981,744	6,715,338	15,518,973	248,767,644		
1990		35,573,409	5,892,634	31,434,940	111,406,850	67,670,695	7,722,497	17,405,244	277,106,269		
1991		37,167,422	6,694,819	32,088,141	124,889,282	77,363,923	8,030,811	18,711,521	304,945,920		

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

TABLE 29
MANUFACTURED HOME PERSONAL PROPERTY
HOMESTEAD BASE VALUES AND CLASSIFICATION RATIOS
TAXES PAYABLE 1973-1991

<u>Taxes Payable</u>	<u>Homestead Base Value</u>		<u>Classification Ratios (2)</u>	
	<u>Farm (1)</u>	<u>Residential</u>	<u>Farm (2)</u>	<u>Residential</u>
1973	--	\$12,000	--	25%-40%
1974	--	\$12,000	--	25%-40%
1975	--	\$12,000	--	25%-40%
1976	--	\$13,000	--	25%-40%
1977	--	\$15,000	--	25%-40%
1978	--	\$17,000	--	22%-36%
1979	--	\$21,000	--	20%-33 1/3%
1980	--	\$25,000	--	18%-30%
1981	\$50,000	\$25,000-\$25,000-\$50,000	14%-19%	16%-22%-28%
1982	\$54,000	\$27,000-\$27,000-\$54,000	14%-19%	16%-22%-28%
1983	\$54,000	\$27,000-\$27,000-\$54,000	14%-19%	16%-22%-28%
1984	\$60,000	\$30,000-\$30,000-\$60,000	14%-19%	17%-19%-30%
1985	\$62,000	\$31,000-\$31,000-\$62,000	14%-19%	17%-19%-30%
1986	\$64,000	\$64,000	14%-18%	18%-29%
1987	\$65,000	\$65,000	14%-18%	18%-28%
1988	\$66,000	\$68,000	14%-18%	17%-27%
1989(3)	\$65,000	\$68,000-\$68,000-\$100,000	1.75%-2.20%	2.17%-2.50% -3.30%
1990(4)	\$68,000	\$68,000-\$68,000-\$100,000	1.00%-2.00% -3.00%	1.00%-2.00% -3.00%
1991	\$68,000	\$68,000-\$68,000-\$110,000	1.00%-2.00% -3.00%	1.00%-2.00% -3.00%

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

(2) Farm 1981-1989: % up to base value - % over base value
1990-1991: % on first tier - % on second tier - % on third tier

Residential 1973-1980: % up to base value - % over base value
1981-1985: % on first tier - % on second tier - % on third tier
1986-1988: % up to base value - % over base value
1989-1991: % on first tier - % on second tier - % on third tier

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

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

TABLE 30
MANUFACTURED HOME MARKET VALUES, TOTAL TAX CAPACITY, TAXES LEVIED,
CREDIT AMOUNTS, NUMBER OF ASSESSMENTS AND NET TAX
TAXES PAYABLE 1973 - 1990

Taxes Payable	Number of Assessments	Market Value	Total Tax Capacity			Total Taxes Levied			
			Homestead	Non-Homestead	Total	County	City	Town	School District
1973	49,694	\$ 201,131,839	\$ 42,243,202	\$ 11,110,651	\$ 53,353,853	\$ 1,395,056	\$ 600,130	\$ 140,690	\$ 2,828,414
1974	55,483	234,878,671	50,458,488	13,329,792	63,788,280	1,714,153	768,970	171,419	3,492,699
1975	59,595	260,066,869	57,141,869	14,822,226	71,964,095	2,127,749	938,552	216,827	4,294,263
1976	62,923	286,258,516	61,970,123	16,262,831	78,232,954	2,201,936	1,025,317	254,459	4,495,075
1977	66,333	320,912,488	69,102,870	17,929,149	87,032,019	2,387,357	1,193,232	267,708	4,996,430
1978	69,394	361,762,225	68,771,972	19,960,282	88,732,254	2,514,749	1,252,583	281,190	5,084,341
1979	70,153	404,465,528	69,966,911	22,115,161	92,082,072	2,599,558	1,274,703	286,993	5,123,933
1980	64,822	428,039,683	67,939,658	20,289,512	88,229,170	2,593,627	1,315,948	250,751	4,591,241
1981	60,728	438,939,844	62,239,148	13,201,085	75,440,233	2,002,096	1,169,350	226,325	3,146,670
1982	59,874	469,637,016	66,756,633	13,595,231	80,351,864	2,131,206	1,242,789	232,916	4,003,044
1983	59,399	481,120,170	68,358,505	14,084,448	82,442,953	2,162,769	1,313,019	201,008	4,047,800
1984	58,981	489,641,463	73,818,613	14,912,828	88,731,441	2,484,523	1,578,967	220,151	4,760,515
1985	58,626	491,360,043	75,100,963	15,396,283	90,497,246	2,598,204	1,676,001	222,974	4,737,397
1986	58,340	497,954,885	80,308,460	15,421,990	95,730,450	2,973,437	1,805,028	245,611	5,215,972
1987	57,910	486,186,295	75,780,554	19,293,702	95,074,256	3,180,426	1,854,412	274,420	5,497,286
1988	57,238	480,896,093	69,044,101	20,772,102	89,816,203	3,249,944	1,826,715	289,098	5,294,834
1989(1)	56,663	491,951,471	9,050,598	2,304,294	11,354,892	3,482,881	1,664,140	294,128	5,640,408
1990(2)	57,184	485,238,560	4,114,902	2,071,658	6,186,560	2,053,256	934,287	247,333	2,882,007
		Total Taxes Levied		Homestead Credit (3)					
Taxes Payable	Special District	Contribution Levy	Total	Number of Homesteads	Credit Amount	Taconite Homestead Credit	Agricultural Credit (3)	Reduced Assessment Credit	Total Net Tax Payable
1973	\$ 36,797	\$ -	\$ 5,001,087	\$ 37,608	\$ 1,157,675	\$ 56,493	\$ -	\$ -	\$ 3,786,919
1974	56,972	-	6,204,213	41,753	2,134,638	73,844	-	-	3,995,731
1975	94,154	-	7,671,545	44,296	2,650,657	101,057	-	-	4,919,831
1976	82,202	-	8,058,989	47,270	2,613,831	345,957	-	-	5,099,201
1977	102,853	-	8,947,580	50,033	2,927,777	366,420	-	-	5,653,383
1978	106,312	-	9,239,175	51,510	3,081,787	354,102	-	-	5,803,286
1979	107,193	-	9,392,380	52,697	3,053,991	398,959	-	-	5,939,430
1980	107,856	-	8,859,423	49,443	3,257,431	325,493	-	-	5,276,499
1981	246,811	469	6,791,721	47,071	3,143,845	194,509	43,708	7,386	3,402,273
1982	127,890	598	7,738,443	45,916	3,563,148	206,208	50,623	8,622	3,909,842
1983	133,729	726	7,859,051	46,396	3,675,853	204,304	53,042	8,794	3,917,058
1984	160,979	-	9,205,135	56,937	4,048,467	217,429	33,503	-	4,905,736
1985	167,480	-	9,402,056	44,164	4,230,766	94,135	43,368	-	5,033,787
1986	193,421	-	10,433,469	43,469	4,739,981	88,284	50,663	-	5,554,541
1987	213,765	-	11,020,299	41,842	4,749,195	78,094	57,429	-	6,135,581
1988	200,440	-	10,861,031	41,271	4,606,217	72,671	68,181	-	6,113,962
1989(1)	220,652	-	11,302,209	40,781	4,926,397	57,415	407	-	6,375,561
1990(2)	115,977	-	6,232,860	-	-	57,655	-	-	6,175,205

(1) In payable year 1989 gross tax capacity values replaced assessed values.
(2) In payable year 1990 net tax capacity values replaced gross tax capacity values.
(3) In payable year 1990, homestead credit and agricultural credit were replaced by Homestead and Agricultural Credit Aid (HACA). See explanation of HACA on page 12.

TABLE 31
COMPARISON OF PAYABLE 1990 AND 1991 TAX DATA BY COUNTY
PART A - COUNTY, CITY AND TOWNSHIP LEVY

COUNTY	COUNTY LEVY			CITY LEVY			TOWN LEVY		
	1990	1991	PERCENT CHANGE	1990	1991	PERCENT CHANGE	1990	1991	PERCENT CHANGE
AITKIN	\$ 3,628,019	\$ 4,146,175	14.28 %	\$ 275,159	\$ 271,248	-1.42 %	\$ 1,080,211	\$ 1,026,958	-4.93 %
ANOKA	30,985,682	35,381,210	14.19 %	17,123,246	17,400,307	1.62 %	1,012,591	1,146,771	13.25 %
BECKER	6,152,041	6,767,788	10.01 %	841,118	860,726	2.33 %	1,155,291	1,050,603	-9.06 %
BELTRAMI	5,090,136	6,164,376	21.10 %	785,004	919,248	17.10 %	834,112	874,920	4.89 %
BENTON	4,259,898	4,679,948	9.86 %	2,224,677	2,305,389	3.63 %	402,539	386,954	-3.87 %
BIG STONE	1,208,901	1,358,538	12.38 %	370,016	361,996	-2.17 %	177,580	173,803	-2.13 %
BLUE EARTH	8,326,842	9,387,892	12.74 %	5,313,146	5,384,932	1.35 %	1,028,091	1,004,928	-2.25 %
BROWN	3,273,245	3,288,081	0.45 %	1,676,379	1,725,164	2.91 %	429,033	384,223	-10.44 %
CARLTON	5,884,021	6,446,956	9.57 %	1,962,534	1,990,382	1.42 %	941,709	916,220	-2.71 %
CARVER	7,966,318	9,575,769	20.20 %	4,120,363	4,614,201	11.99 %	814,094	757,462	-6.96 %
CASS	6,288,029	6,658,727	5.90 %	978,363	1,078,694	10.25 %	1,448,832	1,401,373	-3.28 %
CHIPPEWA	2,416,996	3,236,926	33.92 %	780,441	932,044	19.43 %	438,637	372,566	-15.06 %
CHISAGO	5,581,221	5,966,929	6.91 %	1,463,512	1,553,701	6.16 %	866,378	818,685	-5.50 %
CLAY	6,417,593	7,466,438	16.34 %	2,132,448	2,202,548	3.29 %	629,646	535,101	-15.02 %
CLEARWATER	2,182,801	2,442,037	11.88 %	140,928	144,015	2.19 %	257,838	236,111	-8.43 %
COOK	2,097,788	2,206,080	5.16 %	251,525	349,406	38.92 %	49,636	52,881	6.54 %
COTTONWOOD	2,639,415	3,076,675	16.57 %	850,649	779,883	-8.32 %	614,359	554,195	-9.79 %
CROW WING	8,570,881	9,208,099	7.43 %	3,256,894	3,421,610	5.06 %	1,635,643	1,543,577	-5.63 %
DAKOTA	39,367,932	45,597,955	15.83 %	35,691,577	38,282,598	7.26 %	810,481	735,122	-9.30 %
DODGE	2,090,107	2,220,439	6.24 %	804,945	823,425	2.30 %	499,698	476,347	-4.67 %
DOUGLAS	5,266,647	5,325,431	1.12 %	1,301,361	1,376,317	5.76 %	1,261,925	1,292,267	2.40 %
FARIBAULT	2,711,261	3,064,288	13.02 %	1,021,274	989,133	-3.15 %	708,552	650,336	-8.22 %
FILLMORE	2,363,274	2,524,767	6.83 %	1,026,773	1,164,147	13.38 %	831,752	791,203	-4.88 %
FREEBORN	5,523,912	6,258,361	13.30 %	1,573,249	1,673,584	6.38 %	743,575	689,661	-7.25 %
GOODHUE	8,761,101	9,260,253	5.70 %	10,274,592	9,998,178	-2.69 %	1,291,735	1,310,385	1.44 %
GRANT	1,268,436	1,489,776	17.45 %	313,083	355,651	13.60 %	233,707	215,021	-8.00 %
HENNEPIN	255,217,579	280,479,725	9.90 %	193,975,503	197,917,338	2.03 %	179,757	207,630	15.51 %
HOUSTON	2,173,091	2,372,177	9.16 %	614,725	798,540	29.90 %	479,943	461,789	-3.78 %
HUBBARD	3,457,660	3,658,653	5.81 %	266,619	252,111	-5.44 %	910,233	972,165	6.80 %
ISANTI	4,185,726	4,971,619	18.78 %	780,890	876,404	12.23 %	799,075	810,062	1.37 %

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TABLE 31
COMPARISON OF PAYABLE 1990 AND 1991 TAX DATA BY COUNTY
PART A - COUNTY, CITY AND TOWNSHIP LEVY

COUNTY	COUNTY LEVY			CITY LEVY			TOWN LEVY		
	1990	1991	PERCENT CHANGE	1990	1991	PERCENT CHANGE	1990	1991	PERCENT CHANGE
ITASCA	\$ 13,857,866	\$ 15,073,415	8.77 %	\$ 1,726,077	\$ 1,886,551	9.30 %	\$ 1,990,244	\$ 2,104,334	5.73 %
JACKSON	2,203,915	2,589,350	17.49 %	445,005	395,210	-11.19 %	729,641	677,597	-7.13 %
KANABEC	2,292,670	2,536,160	10.62 %	214,499	240,613	12.17 %	335,971	299,258	-10.93 %
KANDIYOHI	6,754,499	8,069,159	19.46 %	1,980,398	2,313,656	16.83 %	1,015,394	906,023	-10.77 %
KITTSOON	1,443,061	1,488,691	3.16 %	320,898	323,666	0.86 %	459,277	406,801	-11.43 %
KOOCHICHING	1,896,682	2,148,065	13.25 %	1,006,875	1,076,650	6.93 %	21,493	29,284	36.25 %
LAC QUI PARLE	1,241,120	1,512,173	21.84 %	460,830	448,838	-2.60 %	364,710	351,766	-3.55 %
LAKE	2,767,414	3,039,821	9.84 %	442,304	488,768	10.50 %	337,811	346,183	2.48 %
LAKEWOODS	944,603	992,227	5.04 %	87,659	83,358	-4.91 %	185,426	208,823	12.62 %
LE SUEUR	3,567,888	3,969,436	11.25 %	1,061,961	1,311,562	23.50 %	488,323	534,362	9.43 %
LINCOLN	1,753,254	1,752,932	-0.02 %	217,099	207,765	-4.30 %	298,268	234,499	-21.38 %
LYON	3,955,584	4,448,196	12.45 %	1,630,281	1,691,427	3.75 %	403,138	367,732	-8.78 %
MCLEOD	4,143,624	4,355,144	5.10 %	2,505,953	2,690,594	7.37 %	483,415	419,919	-13.13 %
MAHNOMEN	1,196,364	1,389,428	16.14 %	104,787	92,788	-11.45 %	159,433	138,751	-12.97 %
MARSHALL	1,730,566	1,644,156	-4.99 %	264,469	310,361	17.35 %	776,507	664,431	-14.43 %
MARTIN	3,773,934	4,303,230	14.03 %	1,416,195	1,573,875	11.13 %	786,207	715,179	-9.03 %
MEEKER	2,534,387	2,999,815	18.36 %	880,569	860,859	-2.24 %	845,972	804,530	-4.90 %
MILLE LACS	3,265,324	4,329,517	32.59 %	634,119	703,942	11.01 %	450,828	415,170	-7.91 %
MORRISON	5,428,185	6,100,191	12.38 %	808,221	885,659	9.58 %	994,339	886,203	-10.88 %
MOWER	5,944,613	6,695,573	12.63 %	2,389,067	2,416,593	1.15 %	808,553	819,365	1.34 %
MURRAY	1,751,936	1,829,806	4.44 %	349,682	333,544	-4.62 %	529,284	440,601	-16.76 %
NICOLLET	3,811,290	4,989,585	30.92 %	1,569,926	1,755,124	11.80 %	382,992	386,261	0.85 %
NOBLES	2,847,147	3,194,573	12.20 %	1,510,105	1,550,529	2.68 %	543,356	508,519	-6.41 %
NORMAN	1,602,538	1,722,821	7.51 %	286,624	295,056	2.94 %	353,176	301,703	-14.57 %
OLMSTED	19,592,696	23,441,308	19.64 %	11,134,046	11,623,000	4.39 %	1,250,916	1,255,203	0.34 %
OTTER TAIL	8,161,825	8,458,219	3.63 %	1,936,651	2,115,785	9.25 %	2,333,303	2,134,022	-8.54 %
PENNINGTON	2,083,170	2,003,290	-3.83 %	882,767	795,869	-9.84 %	177,750	156,341	-12.04 %
PINE	3,507,809	4,266,140	21.62 %	544,448	566,367	4.03 %	816,383	786,036	-3.72 %
PIPESTONE	1,630,318	1,972,388	20.98 %	414,178	455,212	9.91 %	234,748	207,924	-11.43 %
POLK	6,401,955	7,380,421	15.28 %	2,084,054	2,056,601	-1.32 %	1,403,182	1,262,225	-10.05 %

TABLE 31
COMPARISON OF PAYABLE 1990 AND 1991 TAX DATA BY COUNTY
PART A - COUNTY, CITY AND TOWNSHIP LEVY

COUNTY	COUNTY LEVY			CITY LEVY			TOWN LEVY		
	1990	1991	PERCENT CHANGE	1990	1991	PERCENT CHANGE	1990	1991	PERCENT CHANGE
POPE	\$ 1,847,522	\$ 2,177,605	17.87 %	\$ 549,366	\$ 554,561	0.95 %	\$ 466,792	\$ 420,522	-9.91 %
RAMSEY	96,952,468	109,560,422	13.00 %	70,163,910	73,205,681	4.34 %	525,254	576,978	9.85 %
RED LAKE	881,181	861,315	-2.25 %	256,508	270,496	5.45 %	144,586	153,235	5.98 %
REDWOOD	3,017,832	3,246,901	7.59 %	1,069,400	1,114,606	4.23 %	632,229	581,635	-8.00 %
RENVILLE	2,467,438	3,033,034	22.92 %	1,087,651	1,200,661	10.39 %	786,032	744,033	-5.34 %
RICE	5,609,152	6,302,035	12.35 %	2,604,558	2,871,646	10.25 %	789,163	788,502	-0.08 %
ROCK	1,552,240	1,834,945	18.21 %	317,716	365,209	14.95 %	395,661	397,909	0.57 %
ROSEAU	1,765,091	1,867,030	5.78 %	507,114	581,308	14.63 %	376,765	332,959	-11.63 %
ST. LOUIS	39,853,212	44,484,344	11.62 %	13,402,666	13,036,973	-2.73 %	3,063,831	3,097,512	1.10 %
SCOTT	10,441,527	11,937,935	14.33 %	5,244,834	5,544,605	5.72 %	720,026	704,063	-2.22 %
67 SHERBURNE	9,151,106	9,674,706	5.72 %	5,193,944	6,045,880	16.40 %	1,033,981	1,078,816	4.34 %
SIBLEY	2,425,863	2,998,969	23.62 %	630,899	728,182	15.42 %	528,480	498,084	-5.75 %
STEARNS	16,124,884	18,812,451	16.67 %	9,970,245	9,964,221	-0.06 %	3,242,562	3,377,090	4.15 %
STEELE	3,778,424	4,133,064	9.39 %	2,323,966	2,460,904	5.89 %	540,848	473,408	-12.47 %
STEVENS	1,968,388	2,199,225	11.73 %	520,375	537,672	3.32 %	262,669	229,497	-12.63 %
SWIFT	1,873,442	2,318,022	23.73 %	313,650	446,105	42.23 %	382,492	295,516	-22.74 %
TODD	3,585,022	4,288,440	19.62 %	475,114	503,345	5.94 %	700,524	692,484	-1.15 %
TRAVERSE	1,144,418	1,454,270	27.08 %	256,345	272,743	6.40 %	184,960	161,401	-12.74 %
WABASHA	2,579,876	2,802,135	8.62 %	1,109,225	1,092,250	-1.53 %	495,943	483,028	-2.60 %
WADENA	2,180,674	2,287,765	4.91 %	455,665	474,867	4.21 %	214,808	230,915	7.50 %
WASECA	3,168,229	4,093,742	29.21 %	869,844	897,866	3.22 %	424,336	384,778	-9.32 %
WASHINGTON	22,298,242	25,859,784	15.97 %	15,805,966	16,173,778	2.33 %	2,199,836	2,436,747	10.77 %
WATONWAN	2,161,183	2,485,083	14.99 %	538,536	624,714	16.00 %	385,226	374,733	-2.72 %
WILKIN	1,972,445	2,078,510	5.38 %	203,182	201,627	-0.77 %	326,940	293,227	-10.31 %
WINONA	5,984,314	6,258,127	4.58 %	3,677,083	3,527,571	-4.07 %	746,578	700,148	-6.22 %
WRIGHT	9,399,215	12,451,064	32.47 %	4,561,979	4,870,769	6.77 %	2,363,370	2,264,680	-4.18 %
YELLOW MEDICINE	1,974,798	2,495,475	26.37 %	482,724	421,309	-12.72 %	484,086	477,581	-1.34 %
STATEWIDE TOTAL	\$ 823,600,976	\$ 925,373,716	12.36 %	\$ 474,093,205	\$ 490,342,291	3.43 %	\$ 64,944,671	\$ 62,867,845	-3.20 %

TABLE 31
COMPARISON OF PAYABLE 1990 AND 1991 TAX DATA BY COUNTY
PART B - SCHOOL DISTRICT, SPECIAL TAXING DISTRICT AND TOTAL LEVY

COUNTY	SCHOOL DISTRICT LEVY			SPECIAL TAXING DISTRICT LEVY			TOTAL LEVY (1)		
	1990	1991	PERCENT CHANGE	1990	1991	PERCENT CHANGE	1990	1991	PERCENT CHANGE
AITKIN	\$ 4,430,752	\$ 4,580,114	3.37 %	\$ 16,418	\$ 17,755	8.14 %	\$ 9,430,559	\$ 10,042,250	6.49 %
ANOKA	49,528,373	59,939,744	21.02 %	13,794,174	15,826,011	14.73 %	128,045,280	147,072,019	14.86 %
BECKER	5,922,161	6,333,500	6.95 %	520,092	554,599	6.63 %	14,590,703	15,567,216	6.69 %
BELTRAMI	5,907,931	5,814,298	-1.58 %	216,704	247,541	14.23 %	12,833,887	14,020,383	9.25 %
BENTON	6,288,279	6,382,860	1.50 %	762,600	1,051,408	37.87 %	13,949,440	14,817,026	6.22 %
BIG STONE	1,131,975	982,011	-13.25 %	39,903	47,744	19.65 %	2,928,375	2,924,092	-0.15 %
BLUE EARTH	12,053,884	11,797,882	-2.12 %	2,225,172	2,613,831	17.47 %	28,947,135	30,189,465	4.29 %
BROWN	4,177,179	4,826,725	15.55 %	274,602	553,723	101.65 %	9,830,438	10,777,916	9.64 %
CARLTON	5,827,303	6,178,864	6.03 %	729,709	744,256	1.99 %	15,377,445	16,308,451	6.05 %
CARVER	12,137,912	14,228,132	17.22 %	5,440,343	8,783,760	61.46 %	32,863,277	40,762,005	24.04 %
CASS	6,908,215	7,870,460	13.93 %	120,416	139,960	16.23 %	15,743,855	17,149,214	8.93 %
CHIPPEWA	2,570,771	2,691,778	4.71 %	86,312	111,908	29.66 %	6,293,157	7,345,222	16.72 %
CHISAGO	6,893,335	6,966,899	1.07 %	637,627	683,110	7.13 %	15,477,852	16,022,995	3.52 %
CLAY	9,044,399	8,741,804	-3.35 %	1,330,618	1,294,394	-2.72 %	19,554,704	20,240,285	3.51 %
CLEARWATER	1,635,075	1,540,822	-5.76 %	75,553	81,199	7.47 %	4,292,195	4,444,184	3.54 %
COOK	1,447,857	1,470,131	1.54 %	343,743	352,389	2.52 %	4,190,549	4,430,887	5.74 %
COTTONWOOD	4,115,386	4,222,418	2.60 %	149,184	138,781	-6.97 %	8,368,993	8,771,952	4.81 %
CROW WING	12,278,498	14,187,784	15.55 %	555,590	597,415	7.53 %	26,297,506	28,958,485	10.12 %
DAKOTA	88,689,182	102,199,477	15.23 %	13,320,167	15,564,230	16.85 %	207,315,277	235,819,305	13.75 %
DODGE	2,481,918	2,647,136	6.66 %	117,618	68,703	-41.59 %	5,994,286	6,236,050	4.03 %
DOUGLAS	6,218,243	6,829,324	9.83 %	115,598	176,724	52.88 %	14,163,774	15,000,063	5.90 %
FARIBAUT	4,026,836	4,784,953	18.83 %	103,450	133,803	29.34 %	8,571,373	9,622,513	12.26 %
FILLMORE	3,194,423	3,664,049	14.70 %	217,133	213,277	-1.78 %	7,633,355	8,357,443	9.49 %
FREEBORN	6,255,757	7,431,644	18.80 %	550,510	606,267	10.13 %	14,647,003	16,659,517	13.74 %
GOODHUE	15,109,206	16,299,589	7.88 %	1,135,793	1,307,280	15.10 %	36,572,427	38,175,685	4.38 %

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TABLE 31
COMPARISON OF PAYABLE 1990 AND 1991 TAX DATA BY COUNTY
PART B - SCHOOL DISTRICT, SPECIAL TAXING DISTRICT AND TOTAL LEVY

COUNTY	SCHOOL DISTRICT LEVY			SPECIAL TAXING DISTRICT LEVY			TOTAL LEVY (1)		
	1990	1991	PERCENT CHANGE	1990	1991	PERCENT CHANGE	1990	1991	PERCENT CHANGE
GRANT	\$ 1,410,721	\$ 1,581,328	12.09 %	\$ 18,990	\$ 18,255	-3.87 %	\$ 3,259,469	\$ 3,674,740	12.74 %
HENNEPIN	427,223,151	489,290,045	14.53 %	144,451,779	173,945,205	20.42 %	1,192,170,583	1,328,219,522	11.41 %
HOUSTON	2,374,664	2,603,602	9.64 %	64,500	74,713	15.83 %	5,706,923	6,310,821	10.58 %
HUBBARD	4,635,161	4,661,689	0.57 %	30,539	47,234	54.67 %	9,300,212	9,591,852	3.14 %
ISANTI	3,737,246	4,072,178	8.96 %	246,729	484,087	96.20 %	9,749,666	11,214,350	15.02 %
ITASCA	12,604,730	12,926,126	2.55 %	685,900	1,016,182	48.15 %	30,893,981	33,035,978	6.93 %
JACKSON	3,882,839	3,971,248	2.28 %	88,002	302,701	243.97 %	7,349,402	7,936,106	7.98 %
KANABEC	2,014,460	2,140,048	6.23 %	217,670	250,614	15.13 %	5,075,270	5,466,693	7.71 %
KANDIYOHI	7,827,035	8,336,234	6.51 %	451,281	497,341	10.21 %	18,031,996	20,127,208	11.62 %
KITTSON	3,419,871	3,428,331	0.25 %	92,093	89,691	-2.61 %	5,735,200	5,737,180	0.03 %
KOOCHICHING	1,754,309	1,987,055	13.27 %	93,176	1,056,952	1034.36 %	4,772,535	6,298,006	31.96 %
LAC QUI PARLE	1,964,189	1,619,202	-17.56 %	115,722	121,269	4.79 %	4,146,571	4,053,248	-2.25 %
LAKE	1,023,735	1,081,303	5.62 %	390,894	405,687	3.78 %	4,962,158	5,361,762	8.05 %
LAKEWOODS	631,044	1,162,110	84.16 %	4,081	6,404	56.92 %	1,852,813	2,452,922	32.39 %
LE SUEUR	4,395,801	4,641,289	5.58 %	159,989	182,234	13.90 %	9,673,962	10,638,883	9.97 %
LINCOLN	1,425,425	1,403,568	-1.53 %	48,927	45,760	-6.47 %	3,742,973	3,644,524	-2.63 %
LYON	5,168,921	5,274,779	2.05 %	900,202	988,945	9.86 %	12,058,126	12,771,079	5.91 %
MCLEOD	5,462,636	5,842,834	6.96 %	505,118	565,870	12.03 %	13,100,746	13,874,361	5.91 %
MAHNOMEN	821,391	812,460	-1.09 %	55,718	50,192	-9.92 %	2,337,693	2,483,619	6.24 %
MARSHALL	3,454,241	3,563,989	3.18 %	147,960	152,234	2.89 %	6,373,743	6,335,171	-0.61 %
MARTIN	6,972,304	7,749,892	11.15 %	111,764	210,191	88.07 %	13,060,404	14,552,367	11.42 %
MEEKER	3,743,274	4,498,484	20.18 %	209,422	251,188	19.94 %	8,228,321	9,431,751	14.63 %
MILLE LACS	3,124,560	3,127,126	0.08 %	275,525	307,319	11.54 %	7,754,688	8,891,287	14.66 %
MORRISON	5,105,958	5,685,177	11.34 %	273,169	310,184	13.55 %	12,609,872	13,867,414	9.97 %
MOWER	7,314,072	7,880,492	7.74 %	212,252	431,774	103.43 %	16,668,557	18,243,797	9.45 %

TABLE 31
 COMPARISON OF PAYABLE 1990 AND 1991 TAX DATA BY COUNTY
 PART B - SCHOOL DISTRICT, SPECIAL TAXING DISTRICT AND TOTAL LEVY

COUNTY	SCHOOL DISTRICT LEVY			SPECIAL TAXING DISTRICT LEVY			TOTAL LEVY (1)		
	1990	1991	PERCENT CHANGE	1990	1991	PERCENT CHANGE	1990	1991	PERCENT CHANGE
MURRAY	\$ 2,348,962	\$ 2,724,412	15.98 %	\$ 20,429	\$ 22,518	10.23 %	\$ 5,000,293	\$ 5,350,881	7.01 %
NICOLLET	5,146,906	5,248,648	1.98 %	269,667	606,979	125.08 %	11,180,781	12,986,597	16.15 %
NOBLES	4,463,742	4,740,986	6.21 %	382,525	448,936	17.36 %	9,746,875	10,443,543	7.15 %
NORMAN	2,679,951	3,030,209	13.07 %	195,148	173,821	-10.93 %	5,117,437	5,523,610	7.94 %
OLMSTED	29,314,790	33,879,290	15.57 %	2,330,427	3,881,932	66.58 %	63,622,875	74,080,733	16.44 %
OTTER TAIL	11,426,527	11,059,055	-3.22 %	731,910	804,603	9.93 %	24,590,216	24,571,684	-0.08 %
PENNINGTON	2,944,578	2,389,539	-18.85 %	78,448	70,977	-9.52 %	6,166,713	5,416,016	-12.17 %
PINE	5,184,399	5,205,184	0.40 %	253,162	376,796	48.84 %	10,353,175	11,247,877	8.64 %
PIPESTONE	1,319,588	1,502,093	13.83 %	121,189	153,401	26.58 %	3,720,021	4,291,018	15.35 %
POLK	7,565,654	7,806,417	3.18 %	685,509	744,005	8.53 %	18,140,354	19,249,669	6.12 %
POPE	2,777,683	3,029,276	9.06 %	239,148	219,766	-8.10 %	5,901,125	6,425,157	8.88 %
RAMSEY	143,549,976	165,500,492	15.29 %	47,553,822	55,485,373	16.68 %	405,453,996	454,431,514	12.08 %
RED LAKE	643,899	809,095	25.66 %	55,767	53,262	-4.49 %	1,981,941	2,147,403	8.35 %
REDWOOD	4,627,131	4,748,638	2.63 %	72,248	81,047	12.18 %	9,418,840	9,772,827	3.76 %
RENVILLE	3,873,280	4,558,864	17.70 %	173,030	225,899	30.55 %	8,387,431	9,762,491	16.39 %
RICE	10,422,086	11,933,971	14.51 %	1,211,820	1,452,305	19.84 %	20,636,779	23,348,459	13.14 %
ROCK	1,907,115	2,013,275	5.57 %	94,410	101,373	7.38 %	4,267,142	4,712,711	10.44 %
ROSEAU	3,710,546	4,482,353	20.80 %	152,143	165,770	8.96 %	6,528,231	7,449,368	14.11 %
ST. LOUIS	27,565,185	26,261,917	-4.73 %	8,671,620	8,916,032	2.82 %	92,659,204	95,896,442	3.49 %
SCOTT	14,545,438	15,948,565	9.65 %	5,266,351	6,141,773	16.62 %	39,235,576	44,956,546	14.58 %
SHERBURNE	14,836,291	16,754,865	12.93 %	1,358,563	1,156,796	-14.85 %	31,590,851	34,727,770	9.93 %
SIBLEY	2,469,481	2,749,389	11.33 %	114,278	232,164	103.16 %	6,169,001	7,206,788	16.82 %
STEARNS	23,323,395	24,671,287	5.78 %	3,820,337	4,983,787	30.45 %	56,502,962	61,830,793	9.43 %
STEELE	7,076,826	7,907,920	11.74 %	487,160	1,023,774	110.15 %	14,207,224	15,999,070	12.61 %
STEVENS	1,918,513	2,366,086	23.33 %	48,859	64,124	31.24 %	4,720,416	5,398,478	14.36 %

TABLE 31
COMPARISON OF PAYABLE 1990 AND 1991 TAX DATA BY COUNTY
PART B - SCHOOL DISTRICT, SPECIAL TAXING DISTRICT AND TOTAL LEVY

COUNTY	SCHOOL DISTRICT LEVY			SPECIAL TAXING DISTRICT LEVY			TOTAL LEVY (1)		
	1990	1991	PERCENT CHANGE	1990	1991	PERCENT CHANGE	1990	1991	PERCENT CHANGE
SWIFT	\$ 2,070,326	\$ 1,941,136	-6.24 %	\$ 243,944	\$ 315,171	29.20 %	\$ 4,883,854	\$ 5,315,950	8.85 %
TODD	3,322,177	3,639,511	9.55 %	196,311	210,385	7.17 %	8,279,148	9,334,165	12.74 %
TRAVERSE	1,459,198	1,608,323	10.22 %	47,092	46,100	-2.11 %	3,099,388	3,551,374	14.58 %
WABASHA	3,168,240	3,524,047	11.23 %	135,755	213,773	57.47 %	7,489,039	8,115,233	8.36 %
WADENA	1,580,276	2,081,712	31.73 %	43,019	61,585	43.16 %	4,474,442	5,136,844	14.80 %
WASECA	3,702,888	4,134,621	11.66 %	40,433	47,969	18.64 %	8,205,730	9,558,976	16.49 %
WASHINGTON	43,204,988	53,849,391	24.64 %	6,493,089	8,556,251	31.77 %	98,896,113	117,094,601	18.40 %
WATONWAN	2,389,109	2,702,465	13.12 %	227,024	287,146	26.48 %	5,701,078	6,474,141	13.56 %
WILKIN	2,297,605	2,380,250	3.60 %	61,702	56,517	-8.40 %	4,861,874	5,010,131	3.05 %
WINONA	7,788,681	7,465,459	-4.15 %	1,033,481	1,055,441	2.12 %	19,230,137	19,006,746	-1.16 %
WRIGHT	20,002,918	22,056,683	10.27 %	2,304,469	2,661,186	15.48 %	38,650,785	44,324,535	14.68 %
YELLOW MEDICINE	2,384,017	2,488,499	4.38 %	122,758	145,178	18.26 %	5,448,383	6,028,042	10.64 %
STATEWIDE TOTAL	\$ 1,228,778,953	\$ 1,381,146,910	12.40 %	\$ 278,067,478	\$ 334,966,209	20.46 %	\$ 3,147,048,139	\$ 3,500,107,447	11.22 %

(1) The total levy for the seven metropolitan counties includes the fiscal disparity contribution levy.

Fiscal disparity contribution levies can be found in table 55 page 239.

The special taxing district levy and the total levy amounts include tax increment financing (TIF) levies for those counties containing a TIF district. TIF values and levies can be found in table 32 pages 75 through 81.

The total levy amount also includes any power line levy amounts.

Power line levy amounts can be found in table 57 pages 241 through 243.

TABLE 31
COMPARISON OF PAYABLE 1990 AND 1991 TAX DATA BY COUNTY
PART C - NET TAX PAYABLE, TOTAL TAX CAPACITY VALUE AND AVERAGE LOCAL TAX RATE

COUNTY	NET TAX PAYABLE			TOTAL TAX CAPACITY			AVERAGE LOCAL TAX RATE		
	1990	1991	PERCENT CHANGE	1990	1991	PERCENT CHANGE	1990	1991	PERCENT CHANGE
AITKIN	\$ 8,938,363	\$ 9,517,119	6.47 %	\$ 9,365,362	\$ 9,141,292	-2.39 %	100.696	109.856	9.10 %
ANOKA	128,045,277	147,071,665	14.86 %	133,879,951	141,611,291	5.77 %	95.642	103.856	8.59 %
BECKER	14,590,703	15,567,216	6.69 %	13,715,978	13,688,144	-0.20 %	106.377	113.728	6.91 %
BELTRAMI	12,833,887	14,020,383	9.25 %	11,853,529	11,893,752	0.34 %	108.271	117.880	8.88 %
BENTON	13,946,566	14,814,236	6.22 %	13,707,682	14,590,004	6.44 %	101.764	101.556	-0.20 %
BIG STONE	2,928,375	2,924,092	-0.15 %	2,744,704	2,655,901	-3.24 %	106.692	110.098	3.19 %
BLUE EARTH	28,947,135	30,189,465	4.29 %	28,954,731	29,538,867	2.02 %	99.974	102.203	2.23 %
BROWN	9,830,438	10,777,916	9.64 %	11,863,125	12,628,509	6.45 %	82.866	85.346	2.99 %
CARLTON	15,376,880	16,307,785	6.05 %	12,301,376	12,948,717	5.26 %	125.006	125.946	0.75 %
CARVER	32,828,653	40,742,991	24.11 %	31,195,069	37,355,974	19.75 %	105.348	109.118	3.58 %
CASS	15,743,855	17,149,214	8.93 %	17,484,094	17,766,485	1.62 %	90.047	96.526	7.20 %
CHIPPEWA	6,293,157	7,345,222	16.72 %	6,611,514	6,633,370	0.33 %	95.185	110.731	16.33 %
CHISAGO	15,468,237	16,013,904	3.53 %	14,020,492	14,425,677	2.89 %	110.394	111.073	0.61 %
CLAY	17,594,131	18,538,657	5.37 %	18,825,022	19,363,277	2.86 %	103.876	104.529	0.63 %
CLEARWATER	4,292,195	4,444,184	3.54 %	3,745,783	3,830,875	2.27 %	114.587	116.010	1.24 %
COOK	3,936,561	4,160,876	5.70 %	4,844,329	4,913,558	1.43 %	86.504	90.177	4.25 %
COTTONWOOD	8,368,993	8,771,952	4.81 %	8,227,061	8,806,802	7.05 %	101.725	99.604	-2.08 %
CROW WING	25,724,480	28,357,117	10.23 %	31,814,972	33,300,061	4.67 %	82.658	86.962	5.21 %
DAKOTA	207,314,140	235,813,832	13.75 %	224,047,231	243,659,093	8.75 %	92.532	96.782	4.59 %
DODGE	5,994,286	6,236,050	4.03 %	6,032,318	6,631,304	9.93 %	99.370	94.040	-5.36 %
DOUGLAS	14,163,774	15,000,063	5.90 %	15,238,227	15,361,362	0.81 %	92.949	97.648	5.06 %
FARIBAUT	8,571,373	9,622,513	12.26 %	10,250,515	11,197,623	9.24 %	83.619	85.934	2.77 %
FILLMORE	7,633,355	8,357,443	9.49 %	6,939,781	7,557,914	8.91 %	109.994	110.579	0.53 %
FREEBORN	14,647,003	16,659,517	13.74 %	15,556,818	16,503,692	6.09 %	94.152	100.944	7.21 %
GOODHUE	36,572,427	38,175,685	4.38 %	41,575,917	41,950,941	0.90 %	87.965	91.001	3.45 %
GRANT	3,249,640	3,663,430	12.73 %	3,873,029	3,916,417	1.12 %	84.158	93.829	11.49 %
HENNEPIN	1,192,147,335	1,328,183,310	11.41 %	1,188,813,428	1,225,332,578	3.07 %	100.282	108.397	8.09 %
HOUSTON	5,706,923	6,310,821	10.58 %	5,207,038	5,665,899	8.81 %	109.600	111.383	1.63 %
HUBBARD	9,300,212	9,591,852	3.14 %	10,271,182	10,682,174	4.00 %	90.547	89.793	-0.83 %
ISANTI	9,749,666	11,214,350	15.02 %	8,962,138	9,601,590	7.14 %	108.787	116.797	7.36 %

TABLE 31
COMPARISON OF PAYABLE 1990 AND 1991 TAX DATA BY COUNTY
PART C - NET TAX PAYABLE, TOTAL TAX CAPACITY VALUE AND AVERAGE LOCAL TAX RATE

COUNTY	NET TAX PAYABLE			TOTAL TAX CAPACITY			AVERAGE LOCAL TAX RATE		
	1990	1991	PERCENT CHANGE	1990	1991	PERCENT CHANGE	1990	1991	PERCENT CHANGE
ITASCA	\$ 28,626,379	\$ 30,641,662	7.04 %	\$ 32,700,733	\$ 32,537,551	-0.50 %	94.475	101.532	7.47 %
JACKSON	7,349,402	7,936,106	7.98 %	8,252,051	9,454,329	14.57 %	89.062	83.942	-5.75 %
KANABEC	5,075,270	5,466,693	7.71 %	4,537,931	4,522,497	-0.34 %	111.841	120.878	8.08 %
KANDIYOHI	18,031,110	20,125,958	11.62 %	18,431,206	18,884,577	2.46 %	97.834	106.580	8.94 %
KITTSOON	5,735,200	5,737,180	0.03 %	6,016,442	5,812,023	-3.40 %	95.325	98.712	3.55 %
KOOCHICHING	4,766,918	6,292,274	32.00 %	4,721,394	6,505,157	37.78 %	101.083	96.816	-4.22 %
LAC QUI PARLE	4,146,571	4,053,248	-2.25 %	4,745,629	4,710,502	-0.74 %	87.377	86.047	-1.52 %
LAKE	4,392,305	4,749,735	8.14 %	4,127,704	4,319,130	4.64 %	120.216	124.140	3.26 %
LAKEWOODS	1,851,230	2,450,684	32.38 %	1,830,585	1,864,766	1.87 %	101.214	131.540	29.96 %
LE SUEUR	9,673,962	10,638,883	9.97 %	9,154,731	10,033,994	9.60 %	105.672	106.028	0.34 %
LINCOLN	3,742,973	3,644,524	-2.63 %	3,644,774	3,629,149	-0.43 %	102.694	100.424	-2.21 %
LYON	12,058,126	12,771,079	5.91 %	13,379,901	13,658,012	2.08 %	90.121	93.506	3.76 %
MCLEOD	13,100,746	13,874,361	5.91 %	12,121,696	12,654,484	4.40 %	108.077	109.640	1.45 %
MAHNOMEN	2,337,693	2,483,619	6.24 %	1,868,576	1,865,090	-0.19 %	125.106	133.163	6.44 %
MARSHALL	6,373,743	6,335,171	-0.61 %	7,528,692	7,427,580	-1.34 %	84.659	85.293	0.75 %
MARTIN	13,060,404	14,552,367	11.42 %	15,405,441	16,410,395	6.52 %	84.778	88.678	4.60 %
MEEKER	8,220,363	9,422,511	14.62 %	9,357,333	9,608,027	2.68 %	87.934	98.165	11.63 %
MILLE LACS	7,750,657	8,888,576	14.68 %	6,940,467	7,011,468	1.02 %	111.732	126.811	13.50 %
MORRISON	12,609,872	13,867,414	9.97 %	11,673,126	11,768,556	0.82 %	108.025	117.834	9.08 %
MOWER	16,668,557	18,243,797	9.45 %	15,380,549	16,154,674	5.03 %	108.374	112.932	4.21 %
MURRAY	5,000,293	5,350,881	7.01 %	6,170,978	6,617,802	7.24 %	81.029	80.856	-0.21 %
NICOLLET	11,180,781	12,986,597	16.15 %	10,855,601	11,576,480	6.64 %	102.996	112.181	8.92 %
NOBLES	9,746,875	10,443,543	7.15 %	9,569,331	10,866,862	13.56 %	101.855	96.104	-5.65 %
NORMAN	5,117,437	5,523,610	7.94 %	5,357,274	5,467,287	2.05 %	95.523	101.030	5.77 %
OLMSTED	63,622,875	74,080,733	16.44 %	59,527,179	64,180,321	7.82 %	106.880	115.426	8.00 %
OTTER TAIL	24,590,216	24,571,684	-0.08 %	24,090,220	23,981,191	-0.45 %	102.076	102.462	0.38 %
PENNINGTON	6,166,713	5,416,016	-12.17 %	4,561,774	4,385,009	-3.87 %	135.182	123.512	-8.63 %
PINE	10,344,460	11,237,921	8.64 %	9,663,327	10,027,462	3.77 %	107.139	112.171	4.70 %
PIPESTONE	3,720,021	4,291,018	15.35 %	4,011,999	4,347,672	8.37 %	92.722	98.697	6.44 %
POLK	17,576,944	18,598,356	5.81 %	17,982,310	17,792,888	-1.05 %	100.879	108.187	7.24 %

TABLE 31
 COMPARISON OF PAYABLE 1990 AND 1991 TAX DATA BY COUNTY
 PART C - NET TAX PAYABLE, TOTAL TAX CAPACITY VALUE AND AVERAGE LOCAL TAX RATE

COUNTY	NET TAX PAYABLE			TOTAL TAX CAPACITY			AVERAGE LOCAL TAX RATE		
	1990	1991	PERCENT CHANGE	1990	1991	PERCENT CHANGE	1990	1991	PERCENT CHANGE
POPE	\$ 5,893,153	\$ 6,415,804	8.87 %	\$ 5,346,754	\$ 5,254,623	-1.72 %	110.368	122.276	10.79 %
RAMSEY	405,444,422	454,431,514	12.08 %	380,139,854	388,829,268	2.29 %	106.659	116.872	9.57 %
RED LAKE	1,981,941	2,147,403	8.35 %	2,040,630	2,038,213	-0.12 %	97.124	105.357	8.48 %
REDWOOD	9,418,840	9,772,827	3.76 %	10,008,355	10,495,757	4.87 %	94.110	93.112	-1.06 %
RENVILLE	8,387,431	9,762,491	16.39 %	11,371,634	12,396,672	9.01 %	73.757	78.751	6.77 %
RICE	20,636,779	23,348,459	13.14 %	19,009,703	20,036,630	5.40 %	108.559	116.529	7.34 %
ROCK	4,267,142	4,712,711	10.44 %	4,820,497	5,526,500	14.65 %	88.521	85.275	-3.67 %
ROSEAU	6,525,412	7,445,589	14.10 %	6,099,898	6,255,548	2.55 %	107.022	119.084	11.27 %
ST. LOUIS	88,945,419	92,124,369	3.57 %	70,245,632	72,496,728	3.20 %	131.907	132.277	0.28 %
SCOTT	39,235,018	44,953,931	14.58 %	37,535,400	39,169,557	4.35 %	104.530	114.774	9.80 %
SHERBURNE	31,588,348	34,724,253	9.93 %	53,481,292	54,198,356	1.34 %	59.069	64.075	8.48 %
SIBLEY	6,169,001	7,206,788	16.82 %	6,360,874	6,681,073	5.03 %	96.984	107.869	11.22 %
STEARNS	56,491,291	61,819,073	9.43 %	54,310,614	56,377,899	3.81 %	104.037	109.672	5.42 %
STEELE	14,207,224	15,999,070	12.61 %	14,078,061	15,073,307	7.07 %	100.917	106.142	5.18 %
STEVENS	4,719,714	5,397,661	14.36 %	4,744,404	4,695,524	-1.03 %	99.494	114.971	15.55 %
SWIFT	4,883,854	5,315,950	8.85 %	5,112,821	5,143,487	0.60 %	95.522	103.353	8.20 %
TODD	8,279,148	9,334,165	12.74 %	7,049,398	6,934,664	-1.63 %	117.445	134.602	14.61 %
TRAVERSE	3,094,149	3,545,489	14.59 %	3,710,367	3,583,287	-3.42 %	83.533	99.109	18.65 %
WABASHA	7,489,039	8,115,233	8.36 %	7,642,438	8,058,172	5.44 %	97.993	100.708	2.77 %
WADENA	4,474,442	5,136,844	14.80 %	3,831,386	3,946,145	3.00 %	116.784	130.174	11.47 %
WASECA	8,156,467	9,455,742	15.93 %	8,682,425	9,047,090	4.20 %	94.510	105.658	11.80 %
WASHINGTON	98,885,424	117,079,045	18.40 %	102,490,899	110,175,827	7.50 %	96.493	106.280	10.14 %
WATONWAN	5,701,078	6,474,141	13.56 %	6,258,316	6,902,819	10.30 %	91.096	93.790	2.96 %
WILKIN	4,806,776	4,955,302	3.09 %	5,335,144	5,356,782	0.41 %	91.129	93.529	2.63 %
WINONA	19,226,912	19,002,923	-1.16 %	18,172,826	18,228,949	0.31 %	105.818	104.267	-1.47 %
WRIGHT	38,632,936	44,303,618	14.68 %	44,733,871	46,478,556	3.90 %	86.402	95.366	10.37 %
YELLOW MEDICINE	5,448,383	6,028,042	10.64 %	6,217,617	5,946,877	-4.35 %	87.628	101.365	15.68 %
STATEWIDE TOTAL	\$ 3,136,365,859	\$ 3,489,227,498	11.25 %	\$ 3,154,362,460	\$ 3,280,556,388	4.00 %	99.768	106.692	6.94 %

TABLE 32
COMPARISON OF PAYABLE 1990 AND 1991
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		INCREMENT TAX	
		1990	1991	1990	1991			1990	1991	1990	1991
<u>ANOKA</u>	ANOKA	166,552	311,846	159,448	322,231	<u>BLUE EARTH (CONT.)</u>	MANKATO	1,934,609	2,209,655	1,981,748	2,349,415
	ANDOVER	506,708	564,928	469,701	538,446		MAPLETON	3,384	3,161	4,194	3,052
	CENTERVILLE	66,333	116,616	69,046	158,126		VERNON CENTER	95	76	117	96
	COLUMBIA HEIGHTS	1,477,284	1,410,783	1,366,517	1,489,703		TOTAL	2,134,463	2,403,929	2,187,935	2,553,860
	CIRCLE PINES	85,045	53,774	79,037	67,066	<u>BROWN</u>	HANSKA	4,022	3,875	4,099	4,064
	FRIDLEY	2,368,717	2,840,385	2,166,602	2,898,352		NEW ULM	165,303	444,645	146,118	417,588
	LEXINGTON	0	6,250	0	7,823		SLEEPY EYE	45,188	46,683	37,990	38,141
	COON RAPIDS	2,504,837	2,675,626	2,513,537	2,798,153		SPRINGFIELD	51,949	53,475	55,347	58,631
	RAMSEY	675,656	732,573	627,983	715,373		TOTAL	266,462	548,678	243,554	518,424
	LINO LAKES	141,487	215,224	142,335	287,166	<u>CARLTON</u>	BARNUM	5,845	6,810	8,540	10,144
	HILLTOP	48,541	48,420	50,288	56,205		CLOQUET	455,400	445,500	544,904	547,332
	HAM LAKE	62,276	59,472	56,267	56,818		MOOSE LAKE	10,794	14,303	14,747	19,489
	BLAINE	2,005,152	1,946,866	1,890,417	2,137,724		TOTAL	472,039	466,613	568,191	576,965
	SPRING LAKE PARK	40,839	0	36,912	0	<u>CARVER</u>	CARVER	12,655	13,968	14,804	17,829
TOTAL	10,149,427	10,982,763	9,628,090	11,533,186	CHASKA		1,725,452	2,765,741	1,690,882	2,838,613	
<u>BECKER</u>	DETROIT LAKES	369,105	363,580	417,790	441,993		NEW GERMANY	31,689	30,949	34,842	33,264
	TOTAL	369,105	363,580	417,790	441,993		NORWOOD	47,406	45,725	53,818	50,526
<u>BELTRAMI</u>	BEMIDJI	149,911	146,633	165,898	178,948		WACONIA	430,660	488,512	477,576	542,367
	TOTAL	149,911	146,633	165,898	178,948	WATERTOWN	73,320	76,262	63,663	84,101	
<u>BENTON</u>	FOLEY	33,056	74,950	33,155	88,087	YOUNG AMERICA	13,726	35,997	15,815	39,888	
	RICE	77,012	75,678	79,887	78,537	CHANHASSEN	2,329,723	4,036,995	2,568,051	4,616,026	
	SAUK RAPIDS	497,973	696,839	522,620	704,765	TOTAL	4,664,611	7,494,149	4,919,251	8,222,614	
	SARTELL	62,117	84,046	62,937	83,475	<u>CASS</u>	PIKE BAY TWP.	10,558	10,309	10,244	9,457
	TOTAL	670,158	931,513	698,599	954,864		CASS LAKE	12,522	10,475	12,985	12,161
<u>BLUE EARTH</u>	JUDSON TWP.	39,453	38,547	39,924	39,862		REMER	3,671	3,573	3,716	4,425
	LIME TWP.	29,575	28,901	24,152	24,523		WALKER	56,188	73,251	64,776	83,709
	RAPIDAN TWP.	82,236	80,420	84,588	83,797		TOTAL	82,939	97,608	91,721	109,752
	EAGLE LAKE	40	0	41	0	<u>CHIPPEWA</u>	MAYNARD	2,417	2,049	2,175	2,242
	GOOD THUNDER	7,277	6,871	8,067	8,848		MONTEVIDEO	62,352	60,332	60,657	74,144
LAKE CRYSTAL	30,965	30,005	37,831	37,527	GRANITE FALLS		12,862	12,938	11,569	13,398	
MADISON LAKE	6,829	6,293	7,273	6,740	TOTAL		77,631	75,319	74,401	89,784	

**TABLE 32
COMPARISON OF PAYABLE 1990 AND 1991
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX**

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COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		INCREMENT TAX		
		1990	1991	1990	1991			1990	1991	1990	1991	
<u>CHISAGO</u>	CHISAGO CITY	253,157	256,239	289,926	301,664	<u>DAKOTA (CONT.)</u>	ROSEMOUNT	360,169	395,064	317,746	404,085	
	LINDSTROM	12,893	13,191	15,145	15,362		SOUTH ST PAUL	1,353,285	1,432,195	1,351,933	1,438,970	
	NORTH BRANCH	70,013	87,811	90,244	111,525		WEST ST PAUL	347,522	342,484	313,278	305,000	
	RUSH CITY	136,422	140,519	151,156	155,082		TOTAL	8,449,948	8,927,433	7,838,360	8,779,881	
	WYOMING	67,370	65,879	67,497	71,273		<u>DODGE</u>	DODGE CENTER	77,800	34,000	82,803	31,793
	TOTAL	539,855	563,639	613,968	654,906			HAYFIELD	6,549	7,495	7,217	8,144
<u>CLAY</u>	DILWORTH	4	29	4	32	KASSON		25,882	29,223	27,598	28,766	
	MOORHEAD	945,141	930,987	1,018,097	975,023	TOTAL		110,231	70,718	117,618	68,703	
	TOTAL	945,145	931,016	1,018,101	975,055	<u>DOUGLAS</u>	ALEXANDRIA	62,247	113,883	61,288	116,874	
<u>CLEARWATER</u>	BAGLEY	16,434	16,438	20,412	20,929		BRANDON	0	861	0	881	
	TOTAL	16,434	16,438	20,412	20,929		EVANSVILLE	11,063	11,063	9,069	9,361	
<u>COTTONWOOD</u>	MT LAKE	15,278	13,497	17,841	16,585		OSAKIS	11,047	11,523	10,313	13,330	
	WINDOM	91,243	89,150	120,375	106,752		TOTAL	84,357	137,330	80,670	140,446	
	TOTAL	106,521	102,647	138,216	123,337	<u>FARIBAULT</u>	BLUE EARTH	45,466	65,567	40,920	59,010	
<u>CROW WING</u>	BAXTER	264,277	241,731	221,578	226,781		BRICELYN	16,025	15,677	16,841	18,089	
	BRAINERD	67,570	118,924	59,117	107,106		WELLS	32,923	35,106	27,678	32,333	
	MANHATTEN BEACH	0	1,188	0	937		WINNEBAGO	3,628	5,411	3,265	4,870	
	PEQUOT LAKES	0	787	0	724		TOTAL	98,042	121,761	88,704	114,302	
	CROSSLAKE	0	16,698	0	13,198	<u>FILLMORE</u>	CHATFIELD	12,408	11,909	15,194	15,097	
	TOTAL	331,847	379,328	280,695	348,746		HARMONY	35,185	33,409	42,573	42,555	
<u>DAKOTA</u>	APPLE VALLEY	1,055,320	1,046,924	958,305	1,038,884		PRESTON	2,422	4,746	2,788	7,497	
	BURNSVILLE	950,126	1,090,522	908,409	1,031,222		RUSHFORD	111,778	114,835	135,233	128,292	
	EAGAN	499,773	699,727	433,913	608,888		SPRING VALLEY	19,772	20,175	20,792	19,509	
	FARMINGTON	215,584	211,673	212,948	245,715		WYKOFF	553	300	553	327	
	HASTINGS	388,968	351,094	339,986	365,528	TOTAL	182,118	185,374	217,133	213,277		
	INVER GROVE HT	628,117	710,605	621,108	791,267	<u>FREEBORN</u>	ALBERT LEA	583,142	570,193	543,057	597,310	
	LAKEVILLE	1,399,102	1,359,688	1,284,801	1,418,744		HOLLANDALE	3,663	4,248	3,600	4,521	
	MENDOTA HEIGHTS	1,253,982	1,287,457	1,095,933	1,131,578		TOTAL	586,805	574,441	546,657	601,831	

TABLE 32
COMPARISON OF PAYABLE 1990 AND 1991
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		INCREMENT TAX	
		1990	1991	1990	1991			1990	1991	1990	1991
<u>GOODHUE</u>	CANNON FALLS	198,566	214,147	200,106	226,395	<u>HENNEPIN (CONT.)</u>	ROGERS	138,488	140,717	144,368	150,327
	KENYON	11,507	52,377	12,433	57,319		SPRING PARK	196,746	196,612	195,424	207,038
	PINE ISLAND	50,145	52,206	64,140	75,469		ST ANTHONY	320,321	506,595	267,818	595,148
	RED WING	839,147	803,847	745,129	736,147		ST LOUIS PARK	2,648,742	2,545,118	2,733,661	2,802,582
	ZUMBROTA	69,242	67,370	51,782	56,420		WAYZATA	771,700	774,950	788,639	820,540
	TOTAL	1,168,607	1,189,947	1,073,590	1,151,750		TOTAL	94,623,917	97,353,429	95,786,971	108,723,209
<u>HENNEPIN</u>	BLOOMINGTON	3,557,116	4,022,661	3,374,822	4,062,105	<u>HOUSTON</u>	CALEDONIA	11,880	10,648	12,394	11,533
	BROOKLYN CENTER	1,540,518	1,617,997	1,451,599	1,681,746		HOUSTON	0	159	0	173
	BROOKLYN PARK	2,013,883	1,580,413	2,247,741	1,814,451		LACRESCENT	37,839	50,513	47,314	63,007
	CHAMPLIN	226,275	284,206	232,710	308,631		TOTAL	49,719	61,320	59,708	74,713
	CHANHASSEN	764,417	933,868	812,583	1,060,734	<u>HUBBARD</u>	PARK RAPIDS	15,688	15,289	13,617	12,990
	CORCORAN	41,822	83,615	41,641	84,199		TOTAL	15,688	15,289	13,617	12,990
	CRYSTAL	1,048,604	1,051,562	1,142,171	1,202,493	<u>ISANTI</u>	CAMBRIDGE	192,925	370,445	209,789	435,551
	DAYTON	52,682	77,497	53,254	81,952		ISANTI	8,050	10,766	9,083	13,150
	DEEPHAVEN	154,400	156,655	156,575	168,230		BRAHAM	8,322	11,164	11,555	17,582
	EDEN PRAIRIE	1,815,588	1,725,876	1,838,913	1,907,104		TOTAL	209,297	392,375	230,427	466,283
	EDINA	3,374,812	4,288,608	3,141,944	4,280,392	<u>ITASCA</u>	BOVEY	1,096	1,220	1,023	1,276
	GOLDEN VALLEY	5,841,698	5,932,887	5,786,056	6,742,063		GRAND RAPIDS	526,789	734,446	553,257	845,807
	HOPKINS	1,283,192	1,313,214	1,231,364	1,509,395		LAPRAIRIE	0	1,927	0	2,087
	LONG LAKE	310,699	306,203	340,784	368,038		TOTAL	527,885	737,593	554,280	849,170
	MAPLE GROVE	1,449,751	1,379,394	1,623,417	1,623,974	<u>JACKSON</u>	DES MOINES	0	250,916	0	202,098
	MAPLE PLAIN	151,047	92,567	165,189	107,756		JACKSON	70,705	78,753	63,636	70,878
	MEDINA	411,292	485,831	418,749	539,023		TOTAL	70,705	329,669	63,636	272,976
	MINNEAPOLIS	49,810,087	49,589,006	50,645,797	57,063,224		<u>KANABEC</u>	MORA	183,816	193,021	200,710	233,499
	MINNETONKA	3,876,353	3,672,001	3,847,085	3,908,269	OGILVIE		5,344	6,262	6,975	8,616
	MOUND	208,449	202,033	196,168	205,631	TOTAL		189,160	199,283	207,685	242,115
NEW HOPE	1,607,566	1,605,709	1,708,853	1,790,894							
OSSEO	16,461	55,845	17,475	61,272							
PLYMOUTH	6,332,374	8,049,122	6,240,262	8,429,554							
RICHFIELD	3,162,318	3,156,025	3,256,661	3,442,730							
ROBBINSDALE	1,435,609	1,463,956	1,608,198	1,622,166							
ROCKFORD	62,907	62,686	77,050	81,548							

TABLE 32
COMPARISON OF PAYABLE 1990 AND 1991
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		INCREMENT TAX	
		1990	1991	1990	1991			1990	1991	1990	1991
<u>KANDIYOHI</u>	NEW LONDON	37,643	38,773	44,188	48,849	<u>MAHNOMEN</u>	MAHNOMEN	0	3,251	0	4,470
	SPICER	23,489	26,351	26,525	33,006		WAUBUN	0	597	0	766
	WILLMAR	248,274	223,417	239,703	234,729		TOTAL	0	3,848	0	5,236
	TOTAL	309,406	288,541	310,416	316,584						
<u>KOOCHICHING</u>	INTL FALLS	78,247	1,061,412	80,607	1,045,130	<u>MARTIN</u>	DUNNELL	5,177	5,064	5,282	6,129
	TOTAL	78,247	1,061,412	80,607	1,045,130		FAIRMONT	60,219	93,279	54,984	90,817
<u>LAC QUI PARLE</u>	DAWSON	39,985	39,536	35,986	35,977		TRUMAN	18,631	17,864	16,768	16,078
	MADISON	629	947	610	876		WELCOME	24	47,527	25	50,381
	TOTAL	40,614	40,483	36,596	36,853	TRIMONT	10,556	11,435	13,776	14,664	
<u>LAKE</u>	SILVER CREEK TWP.	192,018	222,128	229,657	272,168	TOTAL	94,607	175,169	90,835	178,069	
	LAKE CO.	91,491	62,139	114,384	78,749	<u>MEEKER</u>	DASSEL	15,975	18,748	19,985	24,744
	SILVER BAY	1,906	1,901	2,378	2,331		LITCHFIELD	146,866	146,114	129,894	146,528
	TOTAL	285,415	286,168	346,419	353,248		WATKINS	21,952	21,054	24,875	25,976
					EDEN VALLEY		13,406	18,178	12,564	17,768	
<u>LE SUEUR</u>	LECENTER	7,699	19,424	8,959	21,672	TOTAL	198,199	204,094	187,318	215,016	
	LESUEUR	123,857	123,076	129,465	132,941	<u>MILLE LACS</u>	MILACA	49,891	53,299	65,937	72,210
	ELYSIAN	0	900	0	1,061		PRINCETON	176,879	163,127	197,217	221,047
	NEW PRAGUE	5,845	7,479	6,221	8,766		TOTAL	226,770	216,426	263,154	293,257
TOTAL	137,401	150,879	144,645	164,440	<u>MORRISON</u>	LITTLE FALLS	203,402	209,378	231,575	267,035	
<u>LYON</u>	COTTONWOOD	760	10,668	741		11,347	ROYALTON	0	221	0	266
	MARSHALL	885,721	936,299	856,094		933,490	UPSALA	0	4,336	0	4,713
	MINNEOTA	11,230	10,961	11,610	11,591	TOTAL	203,402	213,935	231,575	272,014	
	TOTAL	897,711	957,928	868,445	956,428	<u>MOWER</u>	AUSTIN	152,018	278,267	178,973	341,539
<u>MCLEOD</u>	GLENCOE	153,711	171,499	161,134	197,905		DEXTER	171	17,801	169	19,728
	HUTCHINSON	223,231	224,725	267,857	275,090		TOTAL	152,189	296,068	179,142	361,267
	PLATO	13,008	13,520	14,661	15,159	<u>MURRAY</u>	SLAYTON	9,968	9,607	8,971	8,646
	WINSTED	26,639	30,589	27,069	30,703		TOTAL	9,968	9,607	8,971	8,646
TOTAL	416,589	440,333	470,721	518,857							

TABLE 32
COMPARISON OF PAYABLE 1990 AND 1991
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		INCREMENT TAX	
		1990	1991	1990	1991			1990	1991	1990	1991
<u>NICOLLET</u>	LAFAYETTE	21,126	20,659	23,228	27,566	<u>POLK</u>	CROOKSTON	79,031	80,395	82,942	88,139
	NICOLLET	8,937	8,623	11,787	11,608		EAST GRAND FORKS	28,696	84,523	31,799	100,268
	NORTH MANKATO	144,530	383,633	144,010	423,328		FOSSTON	28,658	34,053	38,101	48,015
	ST PETER	62,501	99,423	74,040	123,857		GULLY	3,653	3,640	4,370	4,635
	TOTAL	237,094	512,338	253,065	586,359		TOTAL	140,038	202,611	157,212	241,057
<u>NOBLES</u>	ADRIAN	15,446	13,437	15,944	12,818	<u>POPE</u>	GLENWOOD	0	19,242	0	27,664
	WORTHINGTON	268,935	337,018	292,653	357,394		STARBUCK	9,530	9,337	12,506	13,480
	TOTAL	284,381	350,455	308,597	370,212		TOTAL	9,530	28,579	12,506	41,144
<u>NORMAN</u>	ADA	19,892	19,828	20,519	24,543	<u>RAMSEY</u>	ARDEN HILLS	29,682	29,298	29,661	32,159
	HALSTAD	10,502	10,095	12,286	12,391		BLAINE	67,078	0	70,625	0
	TOTAL	30,394	29,923	32,805	36,934		FALCON HEIGHTS	472,131	543,418	509,017	621,353
<u>OLMSTED</u>	BYRON	25,168	27,504	29,496	38,083		LAUDERDALE	169,239	171,124	182,754	208,415
	ROCHESTER	2,005,103	3,159,588	2,197,302	3,711,374		LITTLE CANADA	54,114	100,833	61,047	121,098
	STEWARTVILLE	99,593	123,322	103,629	132,475		MAPLEWOOD	887,261	1,328,484	930,135	1,578,842
	TOTAL	2,129,864	3,310,414	2,330,427	3,881,932		MOUNDS VIEW	775,448	1,442,610	811,839	1,620,223
<u>OTTER TAIL</u>	FERGUS FALLS	307,540	279,532	313,017	304,958		NEW BRIGHTON	1,499,840	1,445,838	1,528,377	1,600,203
	HENNING	10,618	15,661	12,422	18,289		NORTH ST PAUL	117,326	114,538	114,296	126,389
	NEW YORK MILLS	101	152	106	158		ROSEVILLE	4,429,537	5,504,207	4,706,529	6,244,391
	PELICAN RAPIDS	70,779	68,353	69,251	75,970	SHOREVIEW	105,227	360,360	110,195	412,060	
	PERHAM	17,291	34,389	21,166	37,838	ST ANTHONY	207,225	208,476	181,650	253,533	
	TOTAL	406,329	398,087	415,962	437,213	ST PAUL	18,737,487	19,689,372	20,425,345	23,914,922	
<u>PINE</u>	HINCKLEY	81,538	86,881	95,750	108,708	VADNAIS HEIGHTS	1,029,924	1,453,607	1,090,069	1,736,441	
	PINE CITY	20,660	99,004	22,134	108,173	WHITE BEAR LAKE CITY	818,133	1,134,040	893,261	1,408,821	
	SANDSTONE	15,347	15,073	17,589	20,005	WHITE BEAR LAKE TWP.	0	86,676	0	102,977	
	TOTAL	117,545	200,958	135,473	236,886	TOTAL	29,399,652	33,612,881	31,644,800	39,981,827	
<u>PIPESTONE</u>	EDGERTON	17,096	18,518	15,671	19,162	<u>RED LAKE</u>	RED LAKE FALLS	17,602	17,093	22,598	22,750
	PIPESTONE	111,122	125,091	100,385	127,379		TOTAL	17,602	17,093	22,598	22,750
	TOTAL	128,218	143,609	116,056	146,541	<u>REDWOOD</u>	MORGAN	0	4,118	0	4,532
					REDWOOD FALLS		40,380	39,617	46,614	47,069	
					WABASSO		12,301	12,083	11,492	11,255	
					TOTAL		52,681	55,818	58,106	62,856	

TABLE 32
COMPARISON OF PAYABLE 1990 AND 1991
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		INCREMENT TAX	
		1990	1991	1990	1991			1990	1991	1990	1991
<u>RENVILLE</u>	BIRD ISLAND	41,560	40,810	37,404	36,729	<u>SHERBURNE</u>	BECKER	82,855	95,248	36,635	46,960
	FAIRFAX	0	1,088	0	997		BIG LAKE	196,530	205,077	187,382	212,741
	HECTAR	0	4,667	0	5,687		ELK RIVER	826,484	562,270	802,888	533,234
	OLIVIA	146,769	146,638	106,083	131,974		ZIMMERMAN	19,087	42,792	21,574	51,406
	TOTAL	188,329	193,203	143,487	175,387		TOTAL	1,124,956	905,387	1,048,479	844,341
<u>RICE</u>	DUNDAS	1,234	1,208	1,442	1,416	<u>SIBLEY</u>	ARLINGTON	28,246	36,599	32,438	47,357
	FARIBAULT	593,049	666,552	630,275	807,708		GAYLORD	41,240	107,347	44,569	133,453
	MORRISTOWN	2,411	2,748	3,219	3,696		HENDERSON	4,347	4,840	5,242	6,660
	NORTHFIELD	343,936	389,444	416,956	481,497		WINTHROP	2,548	9,360	2,518	10,913
	WALCOTT	58,532	57,432	48,346	50,200		TOTAL	76,381	158,146	84,767	198,383
TOTAL	999,162	1,117,384	1,100,238	1,344,517	<u>STEARNS</u>	ALBANY	30,307	31,332	34,060	34,622	
<u>ROCK</u>	LUVERNE	91,168	94,545	86,160		90,014	AVON	0	41,119	0	46,200
	TOTAL	91,168	94,545	86,160		90,014	BROOTEN	2,616	2,566	2,868	2,890
<u>ROSEAU</u>	WARROAD	43,086	43,820	39,927		50,464	COLD SPRING	1,271	42,432	1,466	46,927
	TOTAL	43,086	43,820	39,927		50,464	KIMBALL	9,310	8,939	11,834	12,722
<u>ST. LOUIS</u>	AURORA	13,205	15,166	14,533		18,162	MELROSE	3,108	3,065	2,962	2,958
	DULUTH	5,459,945	5,496,978	7,703,705		7,660,561	PAYNESVILLE	15,434	13,776	18,916	23,366
	ELY	18,756	15,703	18,543		14,947	SARTELL	98,385	94,882	108,965	104,496
	EVELETH	9,276	12,861	10,004		13,740	SAUK CENTRE	15,052	42,213	16,191	52,708
	HIBBING	112,807	136,306	130,205		143,579	ST CLOUD	2,324,024	2,839,504	2,451,790	3,179,124
	HOYT LAKES	149	336	196	471	ST CLOUD TWP.	38,755	37,889	35,535	37,462	
	MT IRON	73,949	80,921	115,632	116,319	WAITE PARK	319,337	494,448	351,600	560,842	
	PROCTOR	5,883	4,044	9,218	6,193	WAKEFIELD TWP.	300,543	294,029	290,793	298,040	
	VIRGINIA	392,546	368,974	422,524	413,291	TOTAL	3,158,142	3,946,194	3,326,980	4,402,357	
	TOTAL	6,086,516	6,131,289	8,424,560	8,387,263	<u>STEELE</u>	BLOOMING PRAIRIE	13,867	14,586	13,714	14,076
<u>SCOTT</u>	JORDAN	0	4,715	0	5,249		OWATONNA	442,702	854,542	473,446	968,104
	NEW PRAGUE	108,757	105,197	115,957	131,047		TOTAL	456,569	869,128	487,160	982,180
	PRIOR LAKE	31,073	31,691	36,312	38,362	<u>STEVENS</u>	CHOKIO	2,594	3,041	2,776	3,712
	SAVAGE	680,408	733,300	779,379	892,925		MORRIS	38,207	44,921	40,534	55,382
	SHAKOPEE	3,207,884	3,233,677	3,203,502	3,910,908		TOTAL	40,801	47,962	43,310	59,094
TOTAL	4,028,122	4,108,580	4,135,150	4,978,491							

TABLE 32
COMPARISON OF PAYABLE 1990 AND 1991
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		INCREMENT TAX	
		1990	1991	1990	1991			1990	1991	1990	1991
<u>SWIFT</u>	APPLETON	82,571	82,375	74,314	112,311	<u>WASHINGTON (CONT.)</u>	ST PAUL PARK	229,026	257,060	233,691	265,096
	BENSON	162,870	167,307	160,663	184,590		STILLWATER	941,578	895,103	919,948	1,020,946
	TOTAL	245,441	249,682	234,977	296,901		STILLWATER TWP.	47,636	60,659	40,450	64,628
<u>TODD</u>	BROWERVILLE	5,033	9,233	6,076	13,627	WOODBURY	298,842	334,898	304,585	357,318	
	LONG PRAIRIE	134,649	130,817	165,257	173,960	TOTAL	3,172,533	4,336,184	3,116,749	4,657,182	
	STAPLES	5,456	5,268	7,087	7,679	<u>WATONWAN</u>	MADELIA	38,754	65,816	40,802	81,163
	TOTAL	145,138	145,318	178,420	195,266		ST JAMES	176,364	195,914	171,075	194,243
					TOTAL		215,118	261,730	211,877	275,406	
<u>TRAVERSE</u>	BROWNS VALLEY	13,338	12,784	16,750	17,800	<u>WILKIN</u>	BRECKENRIDGE	32,778	27,528	30,868	25,932
	TOTAL	13,338	12,784	16,750	17,800		TOTAL	32,778	27,528	30,868	25,932
<u>WABASHA</u>	PLAINVIEW	55,371	93,218	55,398	92,034	<u>WINONA</u>	GOODVIEW	47,560	82,413	54,208	93,419
	LAKE CITY	74,684	92,502	79,971	100,680		LEWISTON	2,139	1,669	2,151	1,772
	TOTAL	130,055	185,720	135,369	192,694		ST CHARLES	57,227	59,632	58,524	64,497
<u>WADENA</u>	MENAHGA	2,890	7,275	3,866	10,682	WINONA	713,353	676,565	784,653	724,743	
	WADENA	25,093	27,983	28,980	40,547	TOTAL	820,279	820,279	899,536	884,431	
	TOTAL	27,983	35,258	32,846	51,229	<u>WRIGHT</u>	ALBERTVILLE	90,749	97,106	92,963	92,217
<u>WASECA</u>	WALDORF	2,464	2,880	2,381	3,053		ANNANDALE	268,699	307,709	286,702	372,854
	WASECA	25,642	25,427	24,427	28,007		BUFFALO	696,849	776,861	601,868	729,426
	TOTAL	28,106	28,307	26,808	31,060		COKATO	81,489	92,529	74,314	92,351
<u>WASHINGTON</u>	BAYPORT	0	59	0	66		DELANO	307,655	296,756	269,844	324,503
	COTTAGE GROVE	140,099	289,946	146,030	321,581		HOWARD LAKE	19,085	20,560	18,731	24,270
	FOREST LAKE	301,922	659,962	274,324	648,046	MAPLE LAKE	51,066	76,307	57,760	92,347	
	MAHTOMEDI	84,599	88,549	86,064	99,324	MONTICELLO	302,555	305,720	247,620	268,361	
	MAY TWP.	165,061	218,663	149,626	230,052	MONTROSE	10,407	10,233	9,895	11,043	
	NEW SCANDIA TWP.	122,015	149,782	113,625	149,663	ST MICHAEL	40,085	38,716	35,186	38,953	
	NEWPORT	379,392	375,245	386,312	413,479	ROCKFORD	43,991	41,680	50,265	51,450	
	OAK PARK	0	56,853	0	60,710	TOTAL	1,912,630	2,064,177	1,745,148	2,097,775	
	OAKDALE	462,363	949,405	462,094	1,026,273	<u>YELLOW MEDICINE</u>	CANBY	5,699	5,109	6,023	5,698
					CLARKFIELD		3,616	2,957	3,972	3,189	
					GRANITE FALLS		98,791	95,529	83,473	92,306	
					TOTAL		108,106	103,595	93,468	101,193	
<u>STATEWIDE TOTAL</u>								186,491,610	204,893,672	192,295,363	230,125,125

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SECTION III

**Current Year Tax Capacity
And Market Valuation Data:
1990 Assessment**

TABLE 33
1990 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY

COUNTY	REAL PROPERTY MARKET VALUATION							MARKET VALUE TOTALS		
	FARM				ALL OTHER			REAL	PERSONAL	REAL & PERSONAL
	ACRES	LAND	BUILDINGS	TOTAL	LAND	BUILDINGS	TOTAL			
AITKIN	283,360	50,911,600	43,681,900	94,593,500	183,354,300	234,379,600	417,733,900	512,327,400	5,091,000	517,418,400
ANOKA	103,537	74,806,300	75,616,500	150,422,800	1,724,391,100	4,989,520,300	6,713,911,400	6,864,334,200	123,215,200	6,987,549,400
BECKER	528,854	156,488,200	75,833,400	232,321,600	166,340,300	379,736,600	546,076,900	778,398,500	8,532,500	786,931,000
BELTRAMI	359,906	59,364,600	37,974,100	97,338,700	151,455,000	344,312,900	495,767,900	593,106,600	20,004,500	613,111,100
BENTON	227,840	92,897,900	62,478,800	155,376,700	115,330,700	394,880,100	510,210,800	665,587,500	20,522,200	686,109,700
BIG STONE	300,173	112,297,700	17,383,800	129,681,500	11,711,700	43,693,900	55,405,600	185,087,100	2,379,900	187,467,000
BLUE EARTH	450,171	407,656,100	95,438,900	503,095,000	163,203,300	755,808,500	919,011,800	1,422,106,800	24,202,100	1,446,308,900
BROWN	375,613	340,599,000	57,808,000	398,407,000	73,195,900	329,701,500	402,897,400	801,304,400	2,945,800	804,250,200
CARLTON	209,407	41,619,300	37,992,400	79,611,700	100,069,700	385,316,400	485,386,100	564,997,800	33,977,900	598,975,700
CARVER	194,619	183,428,600	97,802,200	281,230,800	387,161,500	1,065,865,700	1,453,027,200	1,734,258,000	22,359,700	1,756,617,700
CASS	276,774	43,202,352	28,916,149	72,118,501	378,113,848	413,535,951	791,649,799	863,768,300	36,316,500	900,084,800
CHIPPEWA	353,139	226,281,100	30,767,400	257,048,500	22,279,800	132,457,400	154,737,200	411,785,700	7,093,800	418,879,500
CHISAGO	210,616	90,981,900	105,645,900	196,627,800	150,068,400	479,403,200	629,471,600	826,099,400	18,658,700	844,758,100
CLAY	625,263	324,116,000	64,449,400	388,565,400	123,041,400	608,113,200	731,154,600	1,119,720,000	13,979,100	1,133,699,100
CLEARWATER	312,152	48,231,200	29,429,600	77,660,800	17,602,900	66,074,600	83,677,500	161,338,300	19,931,100	181,269,400
COOK	1,745	605,700	610,800	1,216,500	107,748,300	124,488,200	232,236,500	233,453,000	7,621,400	241,074,400
COTTONWOOD	395,227	332,204,100	48,739,900	380,944,000	19,615,700	105,935,100	125,550,800	506,494,800	29,323,500	535,818,300
CROW WING	189,397	43,485,730	40,960,394	84,446,124	578,355,016	987,356,905	1,565,711,921	1,650,158,045	17,213,900	1,667,371,945
DAKOTA	244,909	230,825,900	110,181,500	341,007,400	2,376,055,500	7,339,843,600	9,715,899,100	10,056,906,500	154,405,500	10,211,312,000
DODGE	270,708	207,820,000	69,291,000	277,111,000	34,152,700	152,090,500	186,243,200	463,354,200	6,151,200	469,505,400
DOUGLAS	355,239	121,023,500	69,897,900	190,921,400	190,038,100	458,451,700	648,489,800	839,411,200	3,980,500	843,391,700
FARIBAULT	443,684	500,424,600	57,083,700	557,508,300	23,866,700	157,920,900	181,787,600	739,295,900	6,365,000	745,660,900
FILLMORE	530,055	244,007,400	77,256,300	321,263,700	36,304,900	169,389,300	205,694,200	526,957,900	7,330,800	534,288,700
FREEBORN	426,212	368,969,700	90,429,800	459,399,500	100,106,500	391,901,000	492,007,500	951,407,000	23,367,200	974,774,200
GOODHUE	436,742	310,643,200	137,031,200	447,674,400	195,624,800	1,000,326,800	1,195,951,600	1,643,626,000	18,427,200	1,662,053,200
GRANT	330,641	171,478,800	26,922,100	198,400,900	13,927,700	44,421,500	58,349,200	256,750,100	7,198,100	263,948,200
HENNEPIN	98,531	163,124,800	90,530,700	253,655,500	11,981,469,473	32,235,266,916	44,216,736,389	44,470,391,889	708,048,612	45,178,440,501
HOUSTON	325,738	127,528,100	58,768,300	186,296,400	45,819,000	182,567,300	228,386,300	414,682,700	6,836,400	421,519,100
HUBBARD	171,932	36,266,400	27,175,600	63,442,000	172,731,100	272,173,500	444,904,600	508,346,600	20,938,300	529,284,900
ISANTI	242,113	93,604,500	110,418,300	204,022,800	86,768,100	324,318,400	411,086,500	615,109,300	10,327,200	625,436,500
ITASCA	121,919	24,592,180	22,754,030	47,346,210	300,617,181	833,022,500	1,133,639,681	1,180,985,891	55,367,000	1,236,352,891

TABLE 33
1990 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY

COUNTY	REAL PROPERTY MARKET VALUATION							MARKET VALUE TOTALS		
	FARM				ALL OTHER			REAL	PERSONAL	REAL & PERSONAL
	ACRES	LAND	BUILDINGS	TOTAL	LAND	BUILDINGS	TOTAL			
JACKSON	433,161	440,637,900	54,590,500	495,228,400	16,681,200	91,397,000	108,078,200	603,306,600	13,984,300	617,290,900
KANABEC	228,359	55,765,000	55,473,200	111,238,200	45,521,500	136,588,900	182,110,400	293,348,600	1,615,300	294,963,900
KANDIYOHI	444,437	276,114,100	65,239,800	341,353,900	212,023,350	522,633,200	734,656,550	1,076,010,450	12,276,300	1,088,286,750
KITTSOON	599,681	200,921,700	28,602,200	229,523,900	7,486,700	58,098,500	65,585,200	295,109,100	22,739,200	317,848,300
KOOCHICHING	154,430	17,656,000	13,732,500	31,388,500	63,515,250	190,396,332	253,911,582	285,300,082	6,364,700	291,664,782
LAC QUI PARLE	457,028	221,584,100	34,915,900	256,500,000	10,546,000	58,033,200	68,579,200	325,079,200	4,107,600	329,186,800
LAKE	2,090	264,400	506,800	771,200	63,648,302	163,696,698	227,345,000	228,116,200	5,092,500	233,208,700
LAKEWOODS	158,761	23,771,300	12,507,700	36,279,000	27,900,100	46,814,400	74,714,500	110,993,500	1,962,200	112,955,700
LE SUEUR	263,945	195,664,700	54,454,200	250,118,900	81,111,800	322,123,600	403,235,400	653,354,300	8,502,000	661,856,300
LINCOLN	325,913	120,576,500	25,420,000	145,996,500	8,511,700	42,203,400	50,715,100	196,711,600	21,619,200	218,330,800
LYON	427,720	259,785,600	52,235,000	312,020,600	64,299,400	303,560,000	367,859,400	679,880,000	29,351,700	709,231,700
MCLEOD	295,351	203,465,100	69,707,700	273,172,800	91,249,300	432,755,000	524,004,300	797,177,100	5,376,500	802,553,600
MAHNOMEN	242,208	72,796,600	14,001,900	86,798,500	11,353,200	30,988,600	42,341,800	129,140,300	3,024,400	132,164,700
MARSHALL	937,167	311,472,100	49,712,700	361,184,800	12,459,900	73,607,300	86,067,200	447,252,000	23,666,400	470,918,400
MARTIN	438,898	505,090,800	71,702,500	576,793,300	45,312,000	275,375,200	320,687,200	897,480,500	38,008,500	935,489,000
MEEKER	361,198	218,243,200	72,508,400	290,751,600	92,746,300	221,302,500	314,048,800	604,800,400	11,070,100	615,870,500
MILLE LACS	204,551	61,683,200	55,602,000	117,285,200	81,532,000	222,941,300	304,473,300	421,758,500	6,346,400	428,104,900
MORRISON	569,960	138,030,500	140,438,700	278,469,200	112,856,700	317,658,500	430,515,200	708,984,400	20,147,200	729,131,600
MOWER	434,049	330,983,600	73,961,900	404,945,500	84,842,100	480,196,100	565,038,200	969,983,700	9,850,200	979,833,900
MURRAY	436,352	287,717,900	45,349,200	333,067,100	19,190,900	72,054,200	91,245,100	424,312,200	14,995,600	439,307,800
NICOLLET	268,219	236,718,600	54,560,900	291,279,500	80,300,700	349,646,900	429,947,600	721,227,100	7,842,600	729,069,700
NOBLES	442,203	366,321,400	47,997,100	414,318,500	51,801,500	214,070,200	265,871,700	680,190,200	4,060,400	684,250,600
NORMAN	542,058	265,860,100	37,016,300	302,876,400	10,492,900	57,440,400	67,933,300	370,809,700	4,320,000	375,129,700
OLMSTED	377,516	240,966,900	145,792,300	386,759,200	508,042,200	2,125,779,400	2,633,821,600	3,020,580,800	24,482,100	3,045,062,900
OTTER TAIL	1,143,386	326,393,400	154,060,400	480,453,800	294,904,200	629,936,600	924,840,800	1,405,294,600	19,467,695	1,424,762,295
PENNINGTON	373,125	76,124,800	25,182,100	101,306,900	23,560,800	126,038,100	149,598,900	250,905,800	12,828,600	263,734,400
PINE	397,315	92,765,800	78,629,700	171,395,500	150,403,800	214,616,100	365,019,900	536,415,400	17,907,300	554,322,700
PIPESTONE	289,065	150,407,100	26,943,200	177,350,300	17,493,900	86,586,200	104,080,100	281,430,400	5,711,700	287,142,100
POLK	1,193,876	535,386,700	79,013,700	614,400,400	70,515,100	345,254,500	415,769,600	1,030,170,000	31,888,100	1,062,058,100
POPE	389,678	137,464,300	41,155,500	178,619,800	36,908,900	111,817,600	148,726,500	327,346,300	10,246,400	337,592,700
RAMSEY	2,962	6,835,500	6,497,800	13,333,300	2,565,439,507	12,761,474,700	15,326,914,207	15,340,247,507	441,737,400	15,781,984,907

TABLE 33
1990 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY

COUNTY	REAL PROPERTY MARKET VALUATION							MARKET VALUE TOTALS		
	FARM				ALL OTHER			REAL	PERSONAL	REAL & PERSONAL
	ACRES	LAND	BUILDINGS	TOTAL	LAND	BUILDINGS	TOTAL			
RED LAKE	262,824	59,037,600	19,979,900	79,017,500	3,735,700	29,113,200	32,848,900	111,866,400	9,619,600	121,486,000
REDWOOD	544,848	473,834,000	65,002,200	538,836,200	23,884,600	147,376,500	171,261,100	710,097,300	4,275,500	714,372,800
RENVILLE	610,636	558,345,100	80,997,500	639,342,600	29,939,300	148,038,100	177,977,400	817,320,000	8,008,900	825,328,900
RICE	292,769	235,464,800	109,196,900	344,661,700	161,201,500	651,965,000	813,166,500	1,157,828,200	23,760,100	1,181,588,300
ROCK	300,757	243,396,500	35,994,800	279,391,300	16,035,500	79,225,500	95,261,000	374,652,300	2,195,200	376,847,500
ROSEAU	714,837	151,636,700	56,015,700	207,652,400	26,624,200	135,328,600	161,952,800	369,605,200	8,074,700	377,679,900
ST. LOUIS	174,089	22,779,151	31,921,581	54,700,732	718,356,814	2,690,338,254	3,408,695,068	3,463,395,800	135,773,400	3,599,169,200
SCOTT	186,659	183,630,700	173,644,700	357,275,400	414,765,200	1,170,025,300	1,584,790,500	1,942,065,900	22,466,300	1,964,532,200
SHERBURNE	202,587	91,708,795	123,002,069	214,710,864	218,041,332	1,321,677,431	1,539,718,763	1,754,429,627	27,603,600	1,782,033,227
SIBLEY	365,184	294,670,000	64,551,900	359,221,900	23,488,200	115,285,500	138,773,700	497,995,600	4,393,300	502,388,900
STEARNS	771,533	314,915,700	203,028,800	517,944,500	539,759,200	1,687,570,300	2,227,329,500	2,745,274,000	43,804,000	2,789,078,000
STEELE	258,936	210,169,900	67,331,700	277,501,600	103,342,000	463,655,000	566,997,000	844,498,600	14,888,000	859,386,600
STEVENS	339,020	166,105,300	26,326,800	192,432,100	18,954,800	82,788,000	101,742,800	294,174,900	7,994,100	302,169,000
SWIFT	450,209	205,568,300	25,150,900	230,719,200	14,383,500	82,179,600	96,563,100	327,282,300	10,063,700	337,346,000
TODD	542,248	132,964,800	88,390,400	221,355,200	69,802,100	178,097,100	247,899,200	469,254,400	8,847,600	478,102,000
TRAVERSE	355,264	179,676,900	19,774,300	199,451,200	4,532,500	30,714,500	35,247,000	234,698,200	4,723,400	239,421,600
WABASHA	300,019	159,557,100	66,804,400	226,361,500	68,834,800	233,271,100	302,105,900	528,467,400	4,795,000	533,262,400
WADENA	262,880	47,389,500	31,498,700	78,888,200	23,694,600	108,376,900	132,071,500	210,959,700	12,691,900	223,651,600
WASECA	256,973	236,527,300	49,677,200	286,204,500	52,583,900	218,790,900	271,374,800	557,579,300	9,562,300	567,141,600
WASHINGTON	136,170	165,051,000	103,164,100	268,215,100	1,440,055,300	3,469,419,900	4,909,475,200	5,177,690,300	87,678,400	5,265,368,700
WATONWAN	270,282	282,522,900	36,615,700	319,138,600	20,269,300	110,694,700	130,964,000	450,102,600	4,736,200	454,838,800
WILKIN	460,067	264,393,500	24,276,100	288,669,600	10,591,400	56,731,300	67,322,700	355,992,300	5,519,100	361,511,400
WINONA	330,717	135,817,700	85,580,800	221,398,500	158,523,300	585,258,700	743,782,000	965,180,500	12,406,300	977,586,800
WRIGHT	373,993	253,982,100	203,924,900	457,907,000	369,582,700	1,316,776,700	1,686,359,400	2,144,266,400	21,221,600	2,165,488,000
YELLOW MEDICINE	467,013	264,216,200	48,889,100	313,105,300	14,946,100	85,751,200	100,697,300	413,802,600	5,789,300	419,571,900
STATEWIDE TOTAL	31,461,392	16,940,316,908	5,427,522,923	22,367,839,831	29,539,099,673	91,685,807,887	121,224,907,560	143,592,747,391	2,783,575,907	146,376,323,298

TABLE 34 PART A
1990 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM				RESIDENTIAL				VACANT LAND
	HOMESTEAD	NON HOMESTEAD	TIMBER	SEASONAL RECREATIONAL	HOMESTEAD	NON HOMESTEAD	APARTMENT	SEASONAL COMMERCIAL	
ATKIN									
CITY	367,367	107,651	65,875	7,234,522	21,593,756	2,965,167	3,696,056	232,435	311,959
TOWN	73,618,663	20,526,451	22,353,202	208,636,350	125,587,644	530,234	175,194	4,478,042	0
TOTAL	73,986,030	20,634,102	22,419,077	215,870,872	147,181,400	3,495,401	3,871,250	4,710,477	311,959
ANOKA									
CITY	63,896,771	26,064,320	260,938	7,192,521	4,618,915,739	246,434,968	357,655,989	0	157,549,028
TOWN	49,584,237	11,010,378	87,188	9,260,175	322,977,600	8,171,400	746,200	0	6,701,533
TOTAL	113,481,008	37,074,698	348,126	16,452,696	4,941,893,339	254,606,368	358,402,189	0	164,250,561
BECKER									
CITY	397,193	584,177	0	5,458,391	89,480,266	17,309,567	10,093,772	713,846	532,019
TOWN	181,963,573	49,578,432	6,870,448	143,204,261	178,284,944	13,060,900	677,278	11,041,839	180,727
TOTAL	182,360,766	50,162,609	6,870,448	148,662,652	267,745,210	30,370,467	10,771,050	11,755,685	712,746
BELTRAMI									
CITY	1,172,342	278,053	217,126	1,567,001	85,903,161	18,792,434	15,889,228	342,217	1,535,859
TOWN	77,418,217	18,661,939	9,869,891	60,402,045	190,301,957	14,240,937	2,123,249	7,104,381	13,737
TOTAL	78,590,559	18,939,992	10,087,017	61,969,046	276,205,118	33,033,371	18,012,477	7,446,598	1,549,596
BENTON									
CITY	1,089,068	720,026	0	206,304	172,104,283	15,365,300	67,802,616	0	3,319,858
TOWN	137,555,629	16,104,344	1,634,877	5,077,652	105,455,277	6,599,634	734,911	213,914	2,032,018
TOTAL	138,644,697	16,824,370	1,634,877	5,283,956	277,559,560	21,964,934	68,537,527	213,914	5,351,876
BIG STONE									
CITY	484,468	360,690	0	167,174	31,387,822	2,218,534	1,932,960	17,333	707
TOWN	77,527,903	51,320,437	0	4,315,218	4,667,200	424,967	11,870	46,304	0
TOTAL	78,012,371	51,681,127	0	4,482,392	36,055,022	2,643,501	1,944,830	63,637	707
BLUE EARTH									
CITY	1,412,509	1,737,878	0	101,478	383,115,277	44,387,367	77,274,078	189,000	5,602,746
TOWN	332,045,552	167,887,452	0	3,153,131	138,098,511	6,648,000	1,485,367	256,609	1,699,998
TOTAL	333,458,061	169,625,330	0	3,254,609	521,213,788	51,035,367	78,759,445	445,609	7,302,744
BROWN									
CITY	1,878,725	983,502	0	0	256,005,555	19,642,234	11,564,267	46,000	2,887,798
TOWN	284,239,362	111,329,203	0	0	24,538,844	780,900	106,000	0	112,221
TOTAL	286,118,087	112,312,705	0	0	280,544,399	20,423,134	11,670,267	46,000	3,000,019
CARLTON									
CITY	2,367,138	547,879	606,753	718,737	167,400,701	14,035,200	9,402,080	94,730	0
TOWN	67,032,925	9,700,406	10,103,446	19,645,610	129,837,244	4,538,500	183,194	77,534	0
TOTAL	69,400,063	10,248,285	10,710,199	20,364,347	297,237,945	18,573,700	9,585,274	172,264	0
CARVER									
CITY	16,900,176	20,413,094	0	3,645,912	881,024,967	49,416,799	75,393,610	25,000	37,560,687
TOWN	207,430,841	36,522,556	0	2,175,478	138,420,550	4,664,567	88,389	168,783	1,465,311
TOTAL	224,331,017	56,935,650	0	5,821,390	1,019,445,517	54,081,366	75,481,999	193,783	39,025,998
CASS									
CITY	1,283,489	184,689	388,690	90,492,610	82,684,972	7,960,300	3,229,113	13,519,215	34,525
TOWN	58,402,066	12,282,393	10,860,769	301,471,436	198,404,827	10,501,234	447,250	25,864,087	143,656
TOTAL	59,685,555	12,467,082	11,249,459	391,964,046	281,089,799	18,461,534	3,676,363	39,383,302	178,181
CHIPPEWA									
CITY	750,760	806,506	0	8,391	84,462,389	9,707,000	5,813,733	81,087	38,687
TOWN	158,677,757	96,826,516	0	0	14,406,945	1,332,000	0	0	59,676
TOTAL	159,428,517	97,633,022	0	8,391	98,869,334	11,039,000	5,813,733	81,087	98,363
CHISAGO									
CITY	19,760,039	5,791,925	22,188	5,547,218	234,937,000	18,160,834	26,087,126	320,914	4,213,031
TOWN	150,639,175	20,627,849	114,438	32,034,565	211,752,028	12,729,634	1,255,860	1,523,743	6,822,502
TOTAL	170,399,214	26,419,774	136,626	37,581,783	446,689,028	30,890,468	27,342,986	1,844,657	11,035,533
CLAY									
CITY	1,552,552	2,918,140	0	0	446,844,010	33,888,099	55,189,203	0	326,525
TOWN	249,166,657	134,968,974	0	1,462,174	70,497,345	3,942,700	23,167	26,217	0
TOTAL	250,719,209	137,887,114	0	1,462,174	517,341,355	37,830,799	55,212,370	26,217	326,525
CLEARWATER									
CITY	256,907	180,388	3,563	24,043	13,087,133	1,963,767	2,851,728	18,000	142,808
TOWN	62,937,213	14,384,891	3,131,882	9,546,741	22,073,022	1,451,067	0	75,983	53,474
TOTAL	63,194,120	14,545,279	3,135,445	9,570,784	35,160,155	3,414,834	2,851,728	93,983	196,282

TABLE 34 PART A
1990 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM				RESIDENTIAL			SEASONAL COMMERCIAL	VACANT LAND
	HOMESTEAD	NON	TIMBER	SEASONAL	HOMESTEAD	NON	APARTMENT		
		HOMESTEAD		RECREATIONAL		HOMESTEAD			
COOK									
CITY	0	0	71,875	1,458,217	17,836,044	2,352,233	979,896	0	675,879
TOWN	1,152,091	65,000	14,144,007	119,755,175	53,179,050	2,967,833	33,806	5,936,448	47,313
TOTAL	1,152,091	65,000	14,215,882	121,213,392	71,015,094	5,320,066	1,013,702	5,936,448	723,192
COTTONWOOD									
CITY	64,423	701,466	0	50,783	69,881,312	8,160,699	5,204,926	10,609	312,626
TOWN	233,553,817	146,122,482	0	187,564	12,210,400	757,400	17,100	17,000	31,414
TOTAL	234,195,240	146,823,948	0	238,347	82,091,712	8,918,099	5,222,026	27,609	344,040
CROW WING									
CITY	3,820,015	873,877	6,283,569	249,793,130	338,206,011	41,429,466	24,910,548	12,194,049	2,422,908
TOWN	69,983,146	9,786,097	20,019,825	359,115,176	325,689,387	17,682,334	1,374,248	15,881,709	837,212
TOTAL	73,803,161	10,659,774	26,303,394	608,908,306	663,595,398	59,111,800	26,284,796	28,075,758	3,260,120
DAKOTA									
CITY	48,058,169	70,479,498	0	1,341,392	6,230,420,084	377,514,337	691,580,158	0	271,614,001
TOWN	177,317,824	45,292,649	179,251	678,218	216,544,500	11,773,667	1,143,305	0	2,845,109
TOTAL	225,375,993	115,772,147	179,251	2,019,610	6,446,964,584	389,288,004	692,723,463	0	274,459,110
DODGE									
CITY	1,693,812	862,027	0	0	103,292,656	5,308,267	6,614,505	13,609	656,787
TOWN	202,397,573	72,198,583	17,001	0	45,713,744	1,268,200	47,111	233,739	514,140
TOTAL	204,091,385	73,060,610	17,001	0	149,006,400	6,576,467	6,661,616	247,348	1,170,927
DOUGLAS									
CITY	1,668,762	836,814	0	2,274,304	110,875,494	19,277,466	19,301,348	323,909	1,145,616
TOWN	150,842,167	37,610,949	23,688	132,940,001	235,632,067	13,678,236	1,606,556	9,346,521	261,938
TOTAL	152,510,929	38,447,763	23,688	135,214,305	346,507,561	32,955,702	20,907,904	9,670,430	1,407,554
FARIBAULT									
CITY	3,201,509	1,507,240	0	0	107,511,499	11,457,567	4,469,218	53,783	1,124,950
TOWN	320,969,461	231,905,668	0	1,048,261	14,193,500	911,100	0	0	218,322
TOTAL	324,170,970	233,412,908	0	1,048,261	121,704,999	12,368,667	4,469,218	53,783	1,343,272
FILLMORE									
CITY	10,942,538	2,192,328	0	152,174	116,728,479	9,848,235	9,467,963	50,826	1,164,485
TOWN	237,528,107	70,642,222	1,500	1,019,306	15,144,000	16,424,567	0	1,000	77,372
TOTAL	248,470,645	72,834,550	1,500	1,171,480	131,872,479	26,272,802	9,467,963	51,826	1,241,857
FREEBORN									
CITY	559,441	1,844,142	0	0	270,298,011	24,614,335	16,022,925	34,913	2,037,978
TOWN	315,270,913	141,744,045	0	228,695	67,642,622	3,680,400	0	28,000	398,707
TOTAL	315,830,354	143,588,187	0	228,695	337,940,633	28,294,735	16,022,925	62,913	2,436,685
GOODHUE									
CITY	8,425,316	4,817,133	104,125	1,525,521	401,968,695	35,867,801	40,669,423	778,304	2,214,423
TOWN	338,558,924	95,906,754	1,234,382	6,189,087	140,283,022	7,654,734	859,028	1,071,195	991,878
TOTAL	346,984,240	100,723,887	1,338,507	7,714,608	542,249,717	43,522,535	41,528,451	1,849,499	3,206,301
GRANT									
CITY	1,646,102	978,414	0	205,174	25,127,722	2,502,900	1,842,957	0	126,969
TOWN	131,739,069	64,048,802	0	7,972,782	9,575,600	736,000	10,913	94,391	9,010
TOTAL	133,385,171	65,027,216	0	8,177,956	34,703,322	3,238,900	1,853,870	94,391	135,979
HENNEPIN									
CITY	137,566,046	99,119,748	214,000	55,958,697	25,643,040,722	2,489,765,206	3,404,106,241	2,816,208	519,205,247
TOWN	13,221,528	3,761,813	0	0	43,412,000	976,700	0	0	1,474,767
TOTAL	150,787,574	102,881,561	214,000	55,958,697	25,686,452,722	2,490,741,906	3,404,106,241	2,816,208	520,680,014
HOUSTON									
CITY	2,265,624	634,364	0	385,565	140,929,922	7,532,400	7,646,575	81,087	1,154,989
TOWN	153,011,842	30,449,802	15,376	572,608	47,449,600	2,040,700	460,911	30,914	799,836
TOTAL	155,277,466	31,084,166	15,376	958,173	188,379,522	9,573,100	8,107,486	112,001	1,954,825
HUBBARD									
CITY	542,476	207,126	25,500	2,226,044	33,406,778	5,967,200	5,713,793	360,275	608,909
TOWN	51,041,316	12,093,938	6,337,198	155,975,870	150,904,111	11,448,067	114,500	16,368,502	5,397,455
TOTAL	51,583,792	12,301,064	6,362,698	158,201,914	184,310,889	17,415,267	5,828,293	16,728,777	6,006,364
ISANTI									
CITY	730,875	391,939	0	0	89,835,500	8,565,667	17,393,083	31,696	1,191,556
TOWN	178,423,813	24,512,698	932,441	21,380,216	207,307,661	12,533,700	772,300	688,017	2,832,706
TOTAL	179,154,688	24,904,637	932,441	21,380,216	297,143,161	21,099,367	18,165,383	719,713	4,024,262

TABLE 34 PART A
1990 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM				RESIDENTIAL			SEASONAL COMMERCIAL	VACANT LAND
	HOMESTEAD	NON HOMESTEAD	TIMBER	SEASONAL RECREATIONAL	HOMESTEAD	NON HOMESTEAD	APARTMENT		
ITASCA									
CITY	309,467	0	497,378	661,044	138,684,034	12,224,300	19,750,634	238,572	1,897,273
TOWN	43,224,512	3,822,351	33,353,274	162,929,045	357,651,652	10,287,935	613,889	7,847,459	204,647
TOTAL	43,533,979	3,822,351	33,850,652	163,590,089	496,335,686	22,512,235	20,364,523	8,088,031	2,101,920
JACKSON									
CITY	1,081,846	603,739	0	0	55,220,234	5,855,633	4,610,016	79,391	370,222
TOWN	284,247,775	209,310,869	0	1,994,784	10,482,100	1,264,300	0	0	225,616
TOTAL	285,329,621	209,914,608	0	1,994,784	65,682,334	7,119,933	4,610,016	79,391	595,838
KANABEC									
CITY	1,301,774	270,139	0	83,870	35,312,634	4,226,100	4,976,919	82,913	1,299,979
TOWN	94,621,321	15,105,470	6,687,256	25,331,914	71,197,128	6,064,767	290,594	572,809	591,212
TOTAL	95,923,095	15,375,609	6,687,256	25,415,784	106,509,762	10,290,867	5,267,513	655,522	1,891,191
KANDIYOHI									
CITY	1,861,665	2,309,499	0	2,000,696	282,245,277	28,847,133	32,062,075	736,050	1,707,071
TOWN	235,425,834	101,782,621	521,439	82,105,653	174,042,561	12,442,501	160,667	2,215,246	1,526,605
TOTAL	237,287,499	104,092,120	521,439	84,106,349	456,287,838	41,289,634	32,222,742	2,951,296	3,233,676
KITTSON									
CITY	1,212,704	749,341	938	46,218	27,610,867	2,824,100	2,065,827	12,609	0
TOWN	122,049,659	105,573,196	2,643,817	783,697	3,845,300	1,051,067	0	13,870	303
TOTAL	123,262,363	106,322,537	2,644,755	829,915	31,456,167	3,875,167	2,065,827	26,479	303
KOOSKIPING									
CITY	490,223	132,250	215,938	7,419,391	79,369,944	6,885,633	4,700,108	1,832,096	661,819
TOWN	23,991,643	6,800,442	3,616,005	18,162,175	56,237,422	2,849,900	0	323,847	311,515
TOTAL	24,481,866	6,932,692	3,831,943	25,581,566	135,607,366	9,735,533	4,700,108	2,155,943	973,334
LAC QUI PARLE									
CITY	313,435	313,489	0	0	35,370,533	3,096,867	2,524,983	0	122,403
TOWN	165,414,238	90,479,809	0	24,738	6,554,923	577,500	0	0	6,161
TOTAL	165,727,673	90,793,298	0	24,738	41,925,456	3,674,367	2,524,983	0	128,564
LAKE									
CITY	0	0	12,125	3,429,217	54,992,878	4,714,634	2,235,099	47,000	456,404
TOWN	771,701	0	20,057,440	36,615,348	71,810,106	4,811,334	0	3,064,764	204,323
TOTAL	771,701	0	20,069,565	40,044,565	126,802,984	9,525,968	2,235,099	3,111,764	660,727
LAKEWOODS									
CITY	226,317	214,476	6,125	183,174	10,446,100	1,111,300	713,978	0	80,848
TOWN	25,051,330	10,807,122	4,797,069	23,740,649	20,965,200	812,900	259,600	5,157,720	0
TOTAL	25,277,647	11,021,598	4,803,194	23,923,823	31,411,300	1,924,200	973,578	5,157,720	80,848
LE SUEUR									
CITY	964,949	973,089	0	2,847,957	175,400,289	12,189,800	7,772,576	136,826	930,060
TOWN	187,887,074	60,353,679	0	34,550,781	117,107,800	4,301,000	283,317	1,840,000	673,393
TOTAL	188,852,023	61,326,768	0	37,398,738	292,508,089	16,490,800	8,055,893	1,976,826	1,603,453
LINCOLN									
CITY	689,055	430,089	0	28,652	28,955,367	2,529,267	2,076,217	46,391	141,798
TOWN	94,896,913	49,999,748	0	3,064,914	3,647,800	376,900	0	0	189,473
TOTAL	95,585,968	50,429,837	0	3,093,566	32,603,167	2,906,167	2,076,217	46,391	331,271
LYON									
CITY	1,116,356	1,472,954	0	94,608	196,276,612	16,839,134	29,132,323	80,435	3,184,466
TOWN	180,950,866	128,493,461	0	107,608	26,223,000	1,865,767	0	0	205,110
TOTAL	182,067,222	129,966,415	0	202,216	222,499,612	18,704,901	29,132,323	80,435	3,389,576
MCLEOD									
CITY	666,201	708,227	0	66,696	303,809,378	18,407,468	26,728,820	0	2,430,403
TOWN	216,024,489	55,828,141	0	639,261	79,975,550	2,917,601	92,700	0	502,443
TOTAL	216,690,690	56,536,368	0	705,957	383,784,928	21,325,069	26,821,520	0	2,932,846
MAHNOMEN									
CITY	274,442	189,250	0	0	12,650,000	1,178,000	1,273,538	5,087	0
TOWN	60,784,840	25,617,250	2,350,565	8,533,913	10,119,078	902,833	0	576,526	0
TOTAL	61,059,282	25,806,500	2,350,565	8,533,913	22,769,078	2,080,833	1,273,538	581,613	0
MARSHALL									
CITY	683,104	888,877	0	129,781	43,384,889	4,062,367	2,735,747	19,522	1,495
TOWN	196,860,020	162,850,213	2,089,950	599,435	9,468,000	1,506,267	8,700	8,783	0
TOTAL	197,543,124	163,739,090	2,089,950	729,216	52,852,889	5,568,634	2,744,447	28,305	1,495

TABLE 34 PART A
1990 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM			SEASONAL RECREATIONAL	RESIDENTIAL			SEASONAL COMMERCIAL	VACANT LAND
	HOMESTEAD	NON HOMESTEAD	TIMBER		HOMESTEAD	NON HOMESTEAD	APARTMENT		
MARTIN									
CITY	3,892,128	5,689,978	0	265,435	187,782,489	18,080,433	11,072,900	46,305	1,384,200
TOWN	293,640,620	273,585,305	0	685,262	16,323,700	2,047,533	11,700	57,217	591,837
TOTAL	297,532,748	279,275,283	0	950,697	204,106,189	20,127,966	11,084,600	103,522	1,976,037
MEEKER									
CITY	1,338,389	1,344,129	0	0	110,377,945	11,594,534	8,829,197	0	788,344
TOWN	213,211,581	74,887,029	0	47,611,436	86,352,422	4,326,135	0	0	706,424
TOTAL	214,549,970	76,231,158	0	47,611,436	196,730,367	15,920,669	8,829,197	0	1,494,768
MILLE LACS									
CITY	1,204,162	180,814	0	6,579,130	82,935,334	9,439,701	10,889,388	367,085	331,717
TOWN	102,148,249	13,772,556	664,691	54,428,520	90,348,818	7,258,099	47,998	1,397,165	117,394
TOTAL	103,352,411	13,953,370	664,691	61,007,650	173,284,152	16,697,800	10,937,386	1,764,250	449,111
MORRISON									
CITY	9,144,780	1,390,206	0	116,478	115,875,399	12,951,268	14,010,262	0	508,485
TOWN	236,496,464	31,851,380	62,001	73,791,259	134,661,389	9,234,902	124,806	1,886,081	47,899
TOTAL	245,641,244	33,241,586	62,001	73,907,737	250,536,788	22,186,170	14,135,068	1,886,081	556,384
MOWER									
CITY	3,502,746	1,678,967	0	0	339,789,655	21,763,133	17,518,501	248,130	1,671,855
TOWN	278,693,068	121,104,327	0	0	66,674,900	2,295,133	307,500	621,348	329,010
TOTAL	282,195,814	122,783,294	0	0	406,464,555	24,058,266	17,826,001	869,478	2,000,865
MURRAY									
CITY	869,076	950,752	0	0	44,016,566	4,226,868	3,788,810	32,478	205,434
TOWN	196,750,639	134,513,700	0	10,943,348	12,508,311	1,026,500	0	0	400,868
TOTAL	197,619,715	135,464,452	0	10,943,348	56,524,877	5,253,368	3,788,810	32,478	606,302
NICOLLET									
CITY	1,695,823	1,376,452	0	0	276,477,611	18,781,333	24,676,453	87,521	2,620,183
TOWN	220,964,206	67,295,705	0	439,740	44,319,600	1,992,733	0	0	314,041
TOTAL	222,660,029	68,672,157	0	439,740	320,797,211	20,774,066	24,676,453	87,521	2,934,224
NOBLES									
CITY	1,380,080	1,867,478	0	0	160,063,477	13,653,034	14,469,604	72,912	2,199,515
TOWN	232,363,014	178,722,282	0	0	12,884,344	1,177,833	0	2,739	178,909
TOTAL	233,743,094	180,589,760	0	0	172,947,821	14,830,867	14,469,604	75,651	2,378,424
NORMAN									
CITY	341,842	285,815	0	0	36,748,544	3,605,533	2,956,312	0	0
TOWN	165,047,684	137,216,455	138,626	0	9,675,000	928,700	0	0	0
TOTAL	165,389,526	137,502,270	138,626	0	46,423,544	4,534,233	2,956,312	0	0
OLMSTED									
CITY	3,432,771	6,320,979	0	625,087	1,386,622,083	130,570,100	124,861,964	696,087	11,176,161
TOWN	287,016,184	89,648,268	0	1,213,869	371,104,900	13,008,933	1,812,410	50,616	2,821,374
TOTAL	290,448,955	95,969,247	0	1,838,956	1,757,726,983	143,579,033	126,674,374	746,703	13,997,535
OTTER TAIL									
CITY	5,499,106	1,773,531	0	6,768,522	217,737,955	21,391,700	29,009,108	404,220	1,628,302
TOWN	369,949,456	103,280,835	107,189	258,840,219	245,400,649	7,717,699	1,137,749	11,707,435	1,901,210
TOTAL	375,448,562	105,054,366	107,189	265,608,741	463,138,604	29,109,399	30,146,857	12,111,655	3,529,512
PENNINGTON									
CITY	77,423	152,001	0	157,913	77,670,300	7,105,767	6,872,791	18,217	0
TOWN	72,834,772	28,280,107	0	40,957	27,351,900	1,618,700	65,806	0	0
TOTAL	72,912,195	28,432,108	0	198,870	105,022,200	8,724,467	6,938,597	18,217	0
PINE									
CITY	13,983,778	3,390,796	170,063	2,766,609	65,858,466	8,546,867	9,371,577	219,750	1,574,060
TOWN	131,506,088	23,001,533	2,677,259	112,575,048	99,472,523	10,079,567	495,894	1,225,554	5,174,949
TOTAL	145,489,866	26,392,329	2,847,322	115,341,657	165,330,989	18,626,434	9,867,471	1,445,304	6,749,009
PIPESTONE									
CITY	2,556,709	1,123,415	0	0	65,623,577	6,124,499	2,886,929	24,000	260,726
TOWN	102,602,819	71,094,868	0	0	6,581,133	860,300	0	0	61,737
TOTAL	105,159,528	72,218,283	0	0	72,204,710	6,984,799	2,886,929	24,000	322,463
POLK									
CITY	1,404,085	1,430,078	0	29,652	212,151,361	19,016,634	19,811,178	130,826	366,526
TOWN	324,603,236	286,990,545	0	28,721,912	49,437,956	4,480,134	0	0	37,717
TOTAL	326,007,321	288,420,623	0	28,751,564	261,589,317	23,496,768	19,811,178	130,826	404,243

TABLE 34 PART A
1990 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM			SEASONAL RECREATIONAL	RESIDENTIAL			SEASONAL COMMERCIAL	VACANT LAND
	HOMESTEAD	NON HOMESTEAD	TIMBER		HOMESTEAD	NON HOMESTEAD	APARTMENT		
POPE									
CITY	582,023	346,052	0	1,343,281	43,991,423	5,639,534	4,915,713	435,297	552,040
TOWN	130,012,739	47,710,398	207,003	33,583,000	38,113,250	2,975,200	0	781,894	272,121
TOTAL	130,574,762	48,056,448	207,003	34,926,281	80,104,673	8,614,734	4,915,713	1,217,191	824,161
RAMSEY									
CITY	4,461,641	6,212,156	25,251	3,075,130	9,487,870,779	676,471,067	1,213,447,445	1,326,435	109,709,087
TOWN	1,638,436	1,027,863	0	927,653	297,232,767	12,261,766	422,417	0	3,523,334
TOTAL	6,100,077	7,240,019	25,251	4,002,783	9,785,103,546	688,732,833	1,213,869,862	1,326,435	113,232,421
RED LAKE									
CITY	1,174,804	608,676	0	0	15,415,800	1,230,500	1,713,473	23,174	0
TOWN	51,818,490	25,426,345	188,752	0	4,462,600	402,900	0	80,478	0
TOTAL	52,993,294	26,035,021	188,752	0	19,878,400	1,633,400	1,713,473	103,652	0
REDWOOD									
CITY	2,274,254	2,202,046	0	0	102,355,655	8,546,335	10,890,237	20,000	208,807
TOWN	302,308,473	232,064,352	0	20,304	12,178,756	907,100	0	0	22,020
TOTAL	304,582,727	234,266,398	0	20,304	114,534,411	9,453,435	10,890,237	20,000	230,827
RENVILLE									
CITY	2,048,103	1,993,816	0	0	96,458,367	7,828,600	8,458,730	0	0
TOWN	422,045,595	213,294,059	0	868,652	12,109,156	1,105,500	0	0	0
TOTAL	424,093,698	215,287,875	0	868,652	108,567,523	8,934,100	8,458,730	0	0
RICE									
CITY	3,754,030	3,170,665	0	0	427,673,517	29,132,500	41,146,255	99,913	3,051,515
TOWN	275,727,520	62,094,275	0	19,938,870	159,333,000	5,680,634	93,806	926,092	1,611,231
TOTAL	279,481,550	65,264,940	0	19,938,870	587,006,517	34,813,134	41,240,061	1,026,005	4,662,746
ROCK									
CITY	2,201,604	1,284,131	0	0	59,459,778	4,263,500	4,887,682	0	346,220
TOWN	143,787,910	132,116,785	0	0	6,757,950	671,766	0	0	51,960
TOTAL	145,989,514	133,400,916	0	0	66,217,728	4,935,266	4,887,682	0	398,180
ROSEAU									
CITY	358,398	142,651	0	48,870	49,981,623	3,837,701	6,644,548	26,217	70,788
TOWN	160,937,944	46,359,138	2,694,631	5,921,954	42,910,900	3,905,501	722,794	367,276	2,606
TOTAL	161,296,342	46,501,789	2,694,631	5,970,824	92,892,523	7,743,202	7,367,342	393,493	73,394
ST. LOUIS									
CITY	3,328,629	629,439	16,285,635	9,179,736	1,582,339,483	105,749,401	121,391,391	901,251	14,415,190
TOWN	46,015,771	4,792,659	75,685,411	245,900,611	616,152,937	13,856,802	792,600	13,329,746	1,591,127
TOTAL	49,344,400	5,422,098	91,971,046	255,080,347	2,198,492,420	119,606,203	122,183,991	14,230,997	16,006,317
SCOTT									
CITY	29,182,388	24,172,244	0	8,212,782	895,850,900	55,173,300	53,439,411	355,000	16,974,406
TOWN	257,483,654	46,461,945	0	3,188,696	229,278,950	7,077,967	2,220,311	901,305	4,509,372
TOTAL	286,676,042	70,634,189	0	11,401,478	1,125,129,850	62,251,267	55,659,722	1,256,305	21,483,778
SHERBURNE									
CITY	25,749,966	6,813,139	0	5,201,173	326,013,500	24,975,634	46,436,907	2,483,957	8,917,636
TOWN	152,469,626	29,669,220	62,188	31,615,349	268,900,978	14,469,367	474,194	965,021	7,607,170
TOTAL	178,219,592	36,482,359	62,188	36,816,522	594,914,478	39,445,001	46,911,101	3,448,978	16,524,806
SIBLEY									
CITY	305,484	771,801	0	0	80,432,589	5,198,101	3,050,445	33,217	802,100
TOWN	257,694,603	100,492,737	0	0	27,274,900	1,204,200	96,112	25,392	158,302
TOTAL	258,000,087	101,264,538	0	0	107,707,489	6,402,301	3,146,557	58,609	960,402
STEARNS									
CITY	5,857,248	3,031,520	0	914,609	759,899,305	67,256,136	168,908,789	451,217	24,404,521
TOWN	434,137,599	74,991,981	0	96,339,133	584,743,968	20,824,236	8,372,806	4,237,357	15,739,662
TOTAL	439,994,847	78,023,501	0	97,253,742	1,344,643,273	88,080,372	177,281,595	4,688,574	40,143,183
STEELE									
CITY	1,449,702	888,743	0	82,696	345,900,488	21,599,534	23,619,715	41,522	2,394,464
TOWN	212,730,488	62,450,574	0	1,918,087	49,175,700	1,960,700	376,411	0	207,878
TOTAL	214,180,190	63,339,317	0	2,000,783	395,076,188	23,560,234	23,996,126	41,522	2,602,342
STEVENS									
CITY	1,183,416	369,894	0	0	53,643,300	6,994,333	5,127,513	1,391	228,667
TOWN	122,197,875	68,684,830	0	542,478	12,150,700	640,100	0	36,174	115,010
TOTAL	123,381,291	69,054,724	0	542,478	65,794,000	7,634,433	5,127,513	37,565	343,677

TABLE 34 PART A
1990 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM			SEASONAL RECREATIONAL	RESIDENTIAL			SEASONAL COMMERCIAL	VACANT LAND
	HOMESTEAD	NON HOMESTEAD	TIMBER		HOMESTEAD	NON HOMESTEAD	APARTMENT		
SWIFT									
CITY	727,313	876,178	0	0	53,665,578	4,702,900	4,105,793	0	347,858
TOWN	143,199,842	85,934,369	0	124,478	9,405,500	800,200	112,194	0	99,514
TOTAL	143,927,155	86,810,547	0	124,478	63,071,078	5,303,100	4,217,987	0	447,372
TODD									
CITY	909,177	470,703	0	87,262	65,387,411	7,774,201	6,417,109	259,000	247,030
TOWN	184,481,390	35,538,235	173,753	55,370,174	73,006,234	5,613,001	2,391	2,544,008	325,896
TOTAL	185,390,567	36,008,938	173,753	55,457,436	138,393,645	13,387,202	6,419,500	2,803,008	572,926
TRAVERSE									
CITY	510,745	416,114	0	0	18,837,000	2,001,167	1,752,311	0	0
TOWN	103,690,193	94,839,452	0	2,425,349	2,372,200	265,667	0	913	1,111
TOTAL	104,200,938	95,255,566	0	2,425,349	21,209,200	2,266,834	1,752,311	913	1,111
WABASHA									
CITY	2,980,893	1,213,028	6,875	2,501,999	151,230,634	12,035,733	6,980,079	60,305	1,872,646
TOWN	181,889,374	40,328,372	121,003	13,416,566	64,373,922	5,696,834	100,805	607,131	2,002,806
TOTAL	184,870,267	41,541,400	127,878	15,918,565	215,604,556	17,732,567	7,080,884	667,436	3,875,452
WADENA									
CITY	1,021,558	227,002	0	228,739	59,180,745	7,140,766	4,587,981	0	661,292
TOWN	60,787,866	17,010,882	461,815	4,837,002	25,482,345	1,349,800	69,211	126,543	695,433
TOTAL	61,789,424	17,237,884	461,815	5,065,741	84,663,090	8,490,366	4,657,192	126,543	1,356,725
WASECA									
CITY	613,290	226,938	0	0	141,897,161	11,715,167	11,181,020	42,087	1,120,747
TOWN	208,345,655	77,037,733	0	2,072,870	50,736,800	2,547,000	100,806	112,520	884,079
TOTAL	208,958,945	77,264,671	0	2,072,870	192,633,961	14,262,167	11,281,826	154,607	2,004,826
WASHINGTON									
CITY	71,150,502	64,089,065	327,501	21,321,522	3,002,489,494	187,304,700	166,377,265	165,783	121,774,461
TOWN	104,075,464	28,900,373	720,252	30,308,653	702,233,684	32,239,234	384,111	1,418,478	27,447,636
TOTAL	175,225,966	92,989,438	1,047,753	51,630,175	3,704,723,178	219,543,934	166,761,376	1,584,261	149,222,097
WATONWAN									
CITY	793,601	335,251	0	0	74,507,290	6,894,100	5,622,700	21,913	319,837
TOWN	211,904,096	106,116,185	0	1,092,348	9,159,622	364,100	0	0	21,414
TOTAL	212,697,697	106,451,436	0	1,092,348	83,666,912	7,258,200	5,622,700	21,913	341,251
WILGIN									
CITY	1,069,146	1,912,477	0	0	42,294,744	3,793,400	2,741,077	0	0
TOWN	148,681,500	137,019,777	0	0	6,750,500	481,800	0	0	0
TOTAL	149,750,646	138,932,254	0	0	49,045,244	4,275,200	2,741,077	0	0
WINONA									
CITY	3,235,224	1,506,389	0	846,304	385,583,300	30,573,300	38,473,411	155,826	5,990,566
TOWN	172,121,794	44,564,994	109,001	3,278,955	114,427,167	5,260,134	940,684	242,391	2,671,554
TOTAL	175,357,018	46,071,383	109,001	4,125,259	500,010,467	35,833,434	39,414,095	398,217	8,662,120
WRIGHT									
CITY	28,614,240	5,979,781	0	6,195,436	493,535,856	50,962,434	58,885,867	418,218	3,982,101
TOWN	368,868,875	54,493,303	0	115,766,305	450,039,400	28,022,134	448,583	1,774,015	1,452,585
TOTAL	397,483,115	60,473,084	0	121,961,741	943,575,256	78,984,568	59,334,450	2,192,233	5,434,686
YELLOW MEDICINE									
CITY	1,667,918	1,015,766	0	0	56,334,922	5,490,167	4,140,001	0	458,020
TOWN	198,108,236	112,327,966	0	0	12,915,100	762,500	0	0	106,626
TOTAL	199,776,154	113,343,732	0	0	69,250,022	6,252,667	4,140,001	0	564,646
STATEWIDE TOTAL									
CITY	594,041,345	416,241,309	25,812,031	531,274,952	64,999,994,400	5,338,538,700	7,449,525,820	45,335,191	1,376,563,308
TOWN	14,960,412,664	6,401,671,790	268,121,200	3,265,380,767	9,631,949,153	485,381,728	35,941,273	167,620,585	124,465,649
TOTAL	15,554,454,009	6,817,913,099	293,933,231	3,796,655,719	74,631,943,553	5,823,920,428	7,485,467,093	212,955,776	1,501,028,957

TABLE 34 PART B
1990 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	RAILROAD	REAL	PERSONAL	REAL & PERSONAL
ATKIN								
CITY	9,870,734	1,587,349	3,697	0	250,202	48,286,770	319,700	48,606,470
TOWN	3,989,066	409,046	2,034,620	0	1,777,798	464,116,310	4,771,300	468,887,610
TOTAL	13,859,800	1,996,395	2,038,317	0	2,028,000	512,403,080	5,091,000	517,494,080
ANOKA								
CITY	598,069,506	335,355,599	19,882,463	0	15,832,478	6,447,110,320	115,492,600	6,562,602,920
TOWN	6,722,800	0	1,789,798	0	294,303	417,345,812	7,722,600	425,068,212
TOTAL	604,792,306	335,355,599	21,672,261	0	16,126,781	6,864,455,932	123,215,200	6,987,671,132
BECKER								
CITY	46,107,784	7,707,137	405,515	0	636,586	179,426,253	2,774,300	182,200,553
TOWN	8,003,683	1,718,780	2,734,807	0	1,707,980	599,007,652	5,758,200	604,765,852
TOTAL	54,111,467	9,425,917	3,140,322	0	2,344,566	778,433,905	8,532,500	786,966,405
BELTRAMI								
CITY	58,697,828	2,982,008	2,224,672	0	1,057,899	190,659,828	6,504,500	197,164,328
TOWN	10,241,935	3,567,313	7,801,393	0	735,232	402,482,226	13,500,000	415,982,226
TOTAL	68,939,763	6,549,321	10,026,065	0	1,793,131	593,142,054	20,004,500	613,146,554
BENTON								
CITY	51,346,067	47,766,810	7,456,909	0	2,684,202	369,861,443	7,692,900	377,554,343
TOWN	12,895,125	1,382,485	4,930,722	0	1,129,475	295,746,063	12,829,300	308,575,363
TOTAL	64,241,192	49,149,295	12,387,631	0	3,813,677	665,607,506	20,522,200	686,129,706
BIG STONE								
CITY	4,964,022	579,134	947,838	0	1,044,262	44,104,944	1,686,500	45,791,444
TOWN	307,234	107,506	1,227,309	0	1,031,737	140,987,685	693,400	141,681,085
TOTAL	5,271,256	686,640	2,175,147	0	2,075,999	185,092,629	2,379,900	187,472,529
BLUE EARTH								
CITY	154,718,795	39,815,588	27,027,384	0	350,909	735,733,009	13,628,300	749,361,309
TOWN	18,552,410	7,631,132	8,385,412	0	524,768	686,368,342	10,573,800	696,942,142
TOTAL	173,271,205	47,446,720	35,412,796	0	875,677	1,422,101,351	24,202,100	1,446,303,451
BROWN								
CITY	53,537,918	22,844,164	50,505	0	302,121	369,742,789	978,200	370,720,989
TOWN	3,921,390	4,985,854	1,008,142	0	559,899	431,581,815	1,967,600	433,549,415
TOTAL	57,459,308	27,830,018	1,058,647	0	862,020	801,324,604	2,945,800	804,270,404
CARLTON								
CITY	27,689,633	53,560,208	8,496,303	0	1,608,146	286,527,508	9,345,100	295,872,608
TOWN	2,990,293	456,439	30,916,033	0	3,029,414	278,511,038	24,632,800	303,143,838
TOTAL	30,679,926	54,016,647	39,412,336	0	4,637,560	565,038,546	33,977,900	599,016,446
CARVER								
CITY	116,163,698	121,024,006	514,505	0	331,071	1,322,413,525	18,195,400	1,340,608,925
TOWN	5,801,526	5,649,345	9,321,082	0	156,768	411,865,196	4,164,300	416,029,496
TOTAL	121,965,224	126,673,351	9,835,587	0	487,839	1,734,278,721	22,359,700	1,756,638,421
CASS								
CITY	25,384,767	95,996	378,899	0	428,586	226,065,851	4,071,500	230,137,351
TOWN	8,051,054	184,082	8,896,456	0	2,277,394	637,786,704	32,245,000	670,031,704
TOTAL	33,435,821	280,078	9,275,355	0	2,705,980	863,852,555	36,316,500	900,169,055
CHIPPEWA								
CITY	18,229,149	2,918,011	10,077,212	0	329,212	133,222,137	4,227,900	137,450,037
TOWN	3,447,897	2,379,212	258,970	0	1,190,101	278,579,074	2,865,900	281,444,974
TOTAL	21,677,046	5,297,223	10,336,182	0	1,519,313	411,801,211	7,093,800	418,895,011
CHISAGO								
CITY	42,329,799	13,369,819	2,320,516	0	704,303	373,564,712	8,934,200	382,498,912
TOWN	4,690,154	480,099	9,859,234	0	27,091	452,556,372	9,724,500	462,280,872
TOTAL	47,019,953	13,849,918	12,179,750	0	731,394	826,121,084	18,658,700	844,779,784
CLAY								
CITY	74,227,793	28,557,813	276,331	0	4,175,394	647,955,860	10,336,800	658,292,660
TOWN	5,835,893	502,323	743,828	0	4,611,030	471,780,308	3,642,300	475,422,608
TOTAL	80,063,686	29,060,136	1,020,159	0	8,786,424	1,119,736,168	13,979,100	1,133,715,268
CLEARWATER								
CITY	6,486,260	0	222,687	0	360,485	25,597,769	668,500	26,266,269
TOWN	820,303	0	20,579,926	0	716,000	135,750,502	19,262,600	155,013,102
TOTAL	7,306,563	0	20,802,613	0	1,076,485	161,348,271	19,931,100	181,279,371

TABLE 34 PART B
1990 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	RAILROAD	REAL	PERSONAL	REAL & PERSONAL
COOK								
CITY	7,372,297	0	0	0	0	30,746,441	56,200	30,802,641
TOWN	5,036,892	30,094	231,774	0	132,000	202,711,483	7,565,200	210,276,683
TOTAL	12,409,189	30,094	231,774	0	132,000	233,457,924	7,621,400	241,079,324
COTTONWOOD								
CITY	15,811,447	6,659,341	0	0	100,000	107,534,632	1,208,800	108,743,432
TOWN	3,269,799	1,775,547	880,324	0	154,202	398,977,049	28,114,700	427,091,749
TOTAL	19,081,246	8,434,888	880,324	0	254,202	506,511,681	29,323,500	535,835,181
CROW WING								
CITY	109,967,447	8,419,370	2,320,163	69,232	3,090,909	803,800,494	10,361,100	814,161,594
TOWN	19,058,591	363,111	6,018,628	300,606	898,808	846,708,878	6,852,800	853,561,678
TOTAL	129,026,038	8,782,481	8,338,791	369,838	3,989,717	1,650,509,372	17,213,900	1,667,723,272
DAKOTA								
CITY	1,128,230,669	586,290,870	185,160,239	0	1,790,364	9,592,479,781	138,928,100	9,731,407,881
TOWN	9,143,403	3,136,943	1,235,515	0	338,404	469,628,788	15,477,400	485,106,188
TOTAL	1,137,374,072	589,427,813	186,395,754	0	2,128,768	10,062,108,569	154,405,500	10,216,514,069
DODGE								
CITY	14,738,496	4,834,105	312,902	0	80,101	138,407,267	2,980,900	141,388,167
TOWN	1,482,041	518,020	344,817	0	226,303	324,961,272	3,170,300	328,131,572
TOTAL	16,220,537	5,352,125	657,719	0	306,404	463,368,539	6,151,200	469,519,739
DOUGLAS								
CITY	65,871,257	9,291,785	6,117,454	0	274,463	237,258,672	2,971,100	240,229,772
TOWN	14,861,244	438,909	4,532,143	0	430,202	602,204,621	1,009,400	603,214,021
TOTAL	80,732,501	9,730,694	10,649,597	0	704,665	839,463,293	3,980,500	843,443,793
FARIBAUT								
CITY	17,962,739	15,943,663	561,435	0	243,576	164,037,179	2,553,900	166,591,079
TOWN	770,225	3,092,008	1,749,111	0	443,535	575,301,191	3,811,100	579,112,291
TOTAL	18,732,964	19,035,671	2,310,546	0	687,111	739,338,370	6,365,000	745,703,370
FILLMORE								
CITY	25,781,994	3,231,712	606,828	0	0	180,167,562	2,099,200	182,266,762
TOWN	3,901,671	53,188	2,038,303	0	0	346,831,236	5,231,600	352,062,836
TOTAL	29,683,665	3,284,900	2,645,131	0	0	526,998,798	7,330,800	534,329,598
FREEBORN								
CITY	60,249,418	32,790,421	1,888,116	0	209,798	410,549,498	6,948,400	417,497,898
TOWN	5,605,408	580,400	5,113,254	0	585,596	540,878,040	16,418,800	557,296,840
TOTAL	65,854,826	33,370,821	7,001,370	0	795,394	951,427,538	23,367,200	974,794,738
GOODHUE								
CITY	91,324,058	48,526,059	395,902,586	0	523,798	1,032,645,242	13,094,300	1,045,739,542
TOWN	16,043,035	1,282,119	752,481	0	193,899	611,020,538	5,332,900	616,353,438
TOTAL	107,367,093	49,808,178	396,655,067	0	717,697	1,643,665,780	18,427,200	1,662,092,980
GRANT								
CITY	7,549,719	0	93,091	0	363,099	40,436,147	2,655,700	43,091,847
TOWN	440,342	0	863,563	0	836,683	216,327,155	4,542,400	220,869,555
TOTAL	7,990,061	0	956,654	0	1,199,782	256,763,302	7,198,100	263,961,402
HENNEPIN								
CITY	9,106,294,478	2,706,573,026	193,249,354	0	38,472,646	44,396,381,619	706,776,412	45,103,158,031
TOWN	3,283,120	7,979,845	71,394	0	83,495	74,264,662	1,272,200	75,536,862
TOTAL	9,109,577,598	2,714,552,871	193,320,748	0	38,556,141	44,470,646,281	708,048,612	45,178,694,893
HOUSTON								
CITY	14,340,897	1,099,371	415,374	0	35,697	176,521,865	2,755,400	179,277,265
TOWN	2,339,385	127,594	723,919	0	161,212	238,183,699	4,081,000	242,264,699
TOTAL	16,680,282	1,226,965	1,139,293	0	196,909	414,705,564	6,836,400	421,541,964
HUBBARD								
CITY	19,353,589	693,108	594,889	0	0	69,699,687	2,318,700	72,018,387
TOWN	16,260,854	6,492,586	5,864,604	0	381,596	438,680,597	18,619,600	457,300,197
TOTAL	35,614,443	7,185,694	6,459,493	0	381,596	508,380,284	20,938,300	529,318,584
ISANTI								
CITY	31,145,811	3,274,283	1,352,323	0	424,404	154,337,137	3,820,900	158,158,037
TOWN	6,012,600	1,170,788	3,538,002	0	708,889	460,813,831	6,506,300	467,320,131
TOTAL	37,158,411	4,445,071	4,890,325	0	1,133,293	615,150,968	10,327,200	625,478,168

TABLE 34 PART B
1990 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	RAILROAD	REAL	PERSONAL	REAL & PERSONAL
ITASCA								
CITY	47,638,751	40,421,079	2,264,407	334,485	1,214,485	266,135,909	6,764,500	272,900,409
TOWN	9,183,523	10,696,813	272,047,346	319,323	3,179,636	915,360,405	48,802,500	963,962,805
TOTAL	56,822,274	51,117,892	274,311,753	652,808	4,394,121	1,181,496,314	55,367,000	1,236,863,314
JACKSON								
CITY	11,824,392	0	66,990	0	57,515	79,769,978	1,585,400	81,355,378
TOWN	7,167,367	4,572,788	4,067,186	0	240,808	523,553,593	12,398,900	535,952,493
TOTAL	18,991,759	4,572,788	4,134,176	0	298,323	603,323,571	13,984,300	617,307,871
KANABEC								
CITY	14,539,298	6,547,202	172,707	0	233,697	69,047,232	1,201,700	70,248,932
TOWN	3,235,530	248,294	120,404	0	252,101	224,318,600	413,600	224,732,200
TOTAL	17,774,828	6,795,496	293,111	0	485,798	293,365,832	1,615,300	294,981,132
KANDIYOHI								
CITY	76,567,770	17,916,361	950,394	0	2,160,949	449,364,940	5,830,600	455,195,540
TOWN	10,973,045	1,135,411	2,585,086	0	1,765,778	626,682,447	6,445,700	633,128,147
TOTAL	87,540,815	19,051,772	3,535,480	0	3,926,727	1,076,047,387	12,276,300	1,088,323,687
KITTSON								
CITY	5,726,579	0	905,000	0	309,879	41,464,062	4,767,400	46,231,462
TOWN	905,358	0	15,032,444	0	1,757,232	253,655,943	17,971,800	271,627,743
TOTAL	6,631,937	0	15,937,444	0	2,067,111	295,120,005	22,739,200	317,859,205
KOOCHICHIING								
CITY	58,341,741	3,290,990	1,530,710	0	1,577,091	166,447,934	4,044,800	170,492,534
TOWN	1,366,871	300,146	2,067,980	0	2,861,313	118,889,259	2,320,100	121,209,359
TOTAL	59,708,612	3,591,136	3,598,690	0	4,438,404	285,337,193	6,364,700	291,701,893
LAC QUI PARLE								
CITY	7,135,875	7,323,686	254,101	0	111,899	56,567,271	2,485,900	59,053,171
TOWN	1,228,559	2,960,416	743,616	0	544,020	268,533,980	1,621,700	270,155,680
TOTAL	8,364,434	10,284,102	997,717	0	655,919	325,101,251	4,107,600	329,208,851
LAKE								
CITY	8,427,590	436,248	868,832	0	550,202	76,170,229	1,681,900	77,852,129
TOWN	3,677,755	3,896,261	2,331,096	0	4,717,798	151,957,926	3,410,800	155,368,526
TOTAL	12,105,345	4,332,509	3,199,928	0	5,268,000	228,128,155	5,092,500	233,220,655
LAKE/WOODS								
CITY	3,448,535	663,475	180,197	0	163,192	17,437,717	905,900	18,343,617
TOWN	943,510	329,688	235,229	0	468,505	93,568,522	1,056,300	94,624,822
TOTAL	4,392,045	993,163	415,426	0	631,697	111,006,239	1,962,200	112,968,439
LE SUEUR								
CITY	16,872,692	12,977,567	2,288,404	0	222,505	233,576,714	3,316,400	236,893,114
TOWN	3,521,564	7,986,196	1,000,035	0	292,586	419,797,425	5,185,600	424,983,025
TOTAL	20,394,256	20,963,763	3,288,439	0	515,091	653,374,139	8,502,000	661,876,139
LINCOLN								
CITY	5,229,590	1,498,387	378,222	0	52,303	42,055,338	663,800	42,719,138
TOWN	552,878	90,990	1,546,606	0	310,909	154,677,131	20,955,400	175,632,531
TOTAL	5,782,468	1,589,377	1,924,828	0	363,212	196,732,469	21,619,200	218,351,669
LYON								
CITY	50,855,225	32,932,176	1,134,497	0	707,010	333,825,796	5,685,200	339,510,996
TOWN	2,781,019	402,202	3,515,000	0	1,535,555	346,079,588	23,666,500	369,746,088
TOTAL	53,636,244	33,334,378	4,649,497	0	2,242,565	679,905,384	29,351,700	709,257,084
MCLEOD								
CITY	51,325,797	28,341,315	370,545	0	128,828	432,983,678	2,911,800	435,895,478
TOWN	5,383,993	1,843,638	855,035	0	155,717	364,218,568	2,464,700	366,683,268
TOTAL	56,709,790	30,184,953	1,225,580	0	284,545	797,202,246	5,376,500	802,578,746
MAHNOMEN								
CITY	2,901,668	0	49,010	0	45,010	18,566,005	2,012,100	20,578,105
TOWN	982,186	0	405,980	0	325,879	110,579,050	1,012,300	111,591,350
TOTAL	3,883,854	0	454,990	0	370,889	129,145,055	3,024,400	132,169,455
MARSHALL								
CITY	9,710,150	0	158,525	0	405,717	62,180,174	3,865,000	66,045,174
TOWN	1,866,639	0	7,871,916	0	1,944,041	385,073,964	19,801,400	404,875,364
TOTAL	11,576,789	0	8,030,441	0	2,349,758	447,254,138	23,666,400	470,920,538

TABLE 34 PART B
1990 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL	RAILROAD	MARKET VALUE		TOTALS
						REAL	PERSONAL	REAL & PERSONAL
MARTIN								
CITY	42,332,778	15,870,501	274,424	0	351,293	287,042,864	3,432,100	290,474,964
TOWN	1,811,662	1,968,320	19,573,133	0	358,949	610,455,238	34,576,400	645,031,638
TOTAL	43,944,440	17,838,821	19,847,557	0	710,242	897,498,102	38,008,500	935,506,602
MEEKER								
CITY	23,651,025	11,010,951	195,455	0	547,636	169,677,605	4,468,700	174,146,305
TOWN	5,520,476	0	1,441,078	0	1,101,697	435,158,278	6,601,400	441,759,678
TOTAL	29,171,501	11,010,951	1,636,533	0	1,649,333	604,835,883	11,070,100	615,905,983
MILLE LACS								
CITY	23,700,654	6,710,074	871,091	0	42,505	143,251,655	3,485,154	146,736,809
TOWN	6,539,663	140,082	1,604,608	0	76,404	278,544,247	2,861,246	281,405,493
TOTAL	30,240,317	6,850,156	2,475,699	0	118,909	421,795,902	6,346,400	428,142,302
MORRISON								
CITY	32,722,078	7,179,113	2,793,697	0	1,208,990	197,900,756	5,923,300	203,824,056
TOWN	9,144,429	0	11,302,007	0	2,548,000	511,150,617	14,223,900	525,374,517
TOTAL	41,866,507	7,179,113	14,095,704	0	3,756,990	709,051,373	20,147,200	729,198,573
MOWER								
CITY	59,100,090	41,278,424	2,099,818	0	267,253	488,918,572	3,205,400	492,123,972
TOWN	7,298,744	170,000	3,410,283	0	172,000	481,076,313	6,644,800	487,721,113
TOTAL	66,398,834	41,448,424	5,510,101	0	439,253	969,994,885	9,850,200	979,845,085
MURRAY								
CITY	8,043,761	3,051,594	5,394	0	0	65,190,733	1,398,900	66,589,633
TOWN	1,322,073	725,899	948,606	0	0	359,139,944	13,596,700	372,736,644
TOTAL	9,365,834	3,777,493	954,000	0	0	424,330,677	14,995,600	439,326,277
NICOLLET								
CITY	30,484,870	25,620,181	429,149	0	0	382,249,576	4,393,000	386,642,576
TOWN	651,304	1,213,313	1,816,833	0	0	338,997,475	3,449,600	342,447,075
TOTAL	31,136,174	26,833,494	2,245,982	0	0	721,247,051	7,842,600	729,089,651
NOBLES								
CITY	41,288,551	14,774,518	225,476	0	216,707	250,211,352	2,412,200	252,623,552
TOWN	1,969,664	1,565,943	926,101	0	204,788	429,995,617	1,648,200	431,643,817
TOTAL	43,258,215	16,340,461	1,151,577	0	421,495	680,206,969	4,060,400	684,267,369
NORMAN								
CITY	7,897,531	0	265,596	0	278,404	52,379,577	2,462,900	54,842,477
TOWN	2,032,275	0	2,074,123	0	1,333,273	318,446,136	1,857,100	320,303,236
TOTAL	9,929,806	0	2,339,719	0	1,611,677	370,825,713	4,320,000	375,145,713
OLMSTED								
CITY	478,833,580	79,292,171	1,226,062	0	389,010	2,224,046,055	16,581,800	2,240,627,855
TOWN	15,666,951	4,645,643	9,207,457	0	357,697	796,554,302	7,900,300	804,454,602
TOTAL	494,500,531	83,937,814	10,433,519	0	746,707	3,020,600,357	24,482,100	3,045,082,457
OTTER TAIL								
CITY	60,902,103	12,490,466	29,164,421	0	609,608	387,379,042	11,854,415	399,233,457
TOWN	8,209,174	0	6,805,321	0	2,945,272	1,018,002,208	7,613,280	1,025,615,488
TOTAL	69,111,277	12,490,466	35,969,742	0	3,554,880	1,405,381,250	19,467,695	1,424,848,945
PENNINGTON								
CITY	21,281,932	3,274,811	0	0	402,707	117,013,862	3,468,400	120,482,262
TOWN	2,524,243	0	766,589	0	419,414	133,902,488	9,360,200	143,262,688
TOTAL	23,806,175	3,274,811	766,589	0	822,121	250,916,350	12,828,600	263,744,950
PINE								
CITY	29,665,334	2,142,444	1,376,101	0	1,143,677	140,209,522	6,047,400	146,256,922
TOWN	3,494,528	135,200	3,781,917	0	2,639,656	396,259,716	11,859,900	408,119,616
TOTAL	33,159,862	2,277,644	5,158,018	0	3,783,333	536,469,238	17,907,300	554,376,538
PIPESTONE								
CITY	10,973,499	4,492,315	872,828	0	403,616	95,342,113	4,115,200	99,457,313
TOWN	592,840	1,869,022	1,415,072	0	1,018,020	186,095,811	1,596,500	187,692,311
TOTAL	11,566,339	6,361,337	2,287,900	0	1,421,636	281,437,924	5,711,700	287,149,624
POLK								
CITY	42,729,588	12,546,021	980,283	0	2,144,505	312,740,737	13,558,700	326,299,437
TOWN	4,771,732	5,192,404	6,087,708	0	7,136,363	717,459,707	18,329,400	735,789,107
TOTAL	47,501,320	17,738,425	7,067,991	0	9,280,868	1,030,200,444	31,888,100	1,062,088,544

TABLE 34 PART B
1990 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	RAILROAD	REAL & PERSONAL		
POPE								
CITY	10,299,082	1,589,714	497,082	0	168,707	70,339,928	4,518,900	74,858,828
TOWN	2,987,233	1,177,778	667,624	0	535,818	257,024,056	5,729,500	262,753,556
TOTAL	13,286,315	2,767,492	1,164,706	0	704,525	327,363,984	10,248,400	337,610,384
RAMSEY								
CITY	2,704,692,774	692,261,934	86,110,381	0	24,679,917	15,010,343,997	439,644,100	15,449,988,097
TOWN	9,255,096	2,001,717	1,168,808	0	625,616	330,085,473	2,093,300	332,178,773
TOTAL	2,713,947,870	694,263,651	87,279,189	0	25,305,533	15,340,429,470	441,737,400	15,782,166,870
RED LAKE								
CITY	3,283,381	304,683	506,949	0	65,091	24,328,531	2,848,000	27,172,531
TOWN	513,304	0	4,272,586	0	385,414	87,550,869	6,773,600	94,324,469
TOTAL	3,796,685	304,683	4,779,535	0	450,505	111,877,400	9,619,600	121,497,000
REDWOOD								
CITY	19,818,283	10,369,825	730,572	0	88,303	157,504,317	2,445,000	159,949,317
TOWN	2,624,068	1,376,737	845,071	0	260,485	552,607,366	1,830,500	554,437,666
TOTAL	22,442,351	11,746,562	1,575,643	0	348,788	710,111,683	4,275,500	714,387,183
RENVILLE								
CITY	17,055,330	12,436,903	1,402,549	0	148,505	147,830,803	2,570,900	150,401,803
TOWN	2,261,779	12,789,321	4,773,478	0	281,313	669,528,853	5,438,000	674,966,853
TOTAL	19,317,109	25,226,224	6,176,027	0	429,818	817,359,756	8,008,900	825,368,656
RICE								
CITY	90,964,090	21,013,273	1,847,414	0	475,919	622,329,091	11,618,700	633,947,791
TOWN	3,399,958	1,163,798	5,341,919	0	216,020	535,527,123	12,141,400	547,668,523
TOTAL	94,364,048	22,177,071	7,189,333	0	691,939	1,157,856,214	23,760,100	1,181,616,314
ROCK								
CITY	9,924,602	3,713,870	12,141	0	85,333	86,178,861	1,286,100	87,464,961
TOWN	1,761,070	1,415,111	1,134,304	0	776,606	288,483,462	909,100	289,392,562
TOTAL	11,685,672	5,128,981	1,146,445	0	861,939	374,662,323	2,195,200	376,857,523
ROSEAU								
CITY	18,546,220	16,064,527	676,409	0	432,586	96,830,538	2,421,800	99,252,338
TOWN	1,956,523	3,030,300	2,472,700	0	1,521,616	272,803,883	5,652,900	278,456,783
TOTAL	20,502,743	19,094,827	3,149,109	0	1,954,202	369,634,421	8,074,700	377,709,121
ST. LOUIS								
CITY	313,921,777	106,775,527	72,561,300	4,163,615	15,234,788	2,366,877,162	74,798,800	2,441,675,962
TOWN	15,252,070	13,027,676	27,552,701	7,141,918	23,109,454	1,104,201,483	60,974,600	1,165,176,083
TOTAL	329,173,847	119,803,203	100,114,001	11,305,533	38,344,242	3,471,078,645	135,773,400	3,606,852,045
SCOTT								
CITY	159,771,760	108,721,714	20,308,596	0	461,091	1,372,623,592	17,012,800	1,389,636,392
TOWN	10,338,197	3,515,771	4,148,702	0	352,404	569,487,274	5,453,500	574,940,774
TOTAL	170,109,957	112,237,485	24,457,298	0	813,495	1,942,110,866	22,466,300	1,964,577,166
SHERBURNE								
CITY	62,730,147	17,296,566	699,990,929	0	1,517,010	1,228,126,564	13,009,900	1,241,136,464
TOWN	11,177,217	4,101,262	3,180,070	0	1,607,899	526,299,561	14,593,700	540,893,261
TOTAL	73,907,364	21,397,828	703,170,999	0	3,124,909	1,754,426,125	27,603,600	1,782,029,725
SIBLEY								
CITY	8,867,476	6,417,004	608,436	0	6,000	106,492,653	1,758,000	108,248,653
TOWN	2,882,956	1,016,160	679,050	0	0	391,524,412	2,637,300	394,161,712
TOTAL	11,750,432	7,433,164	1,287,486	0	6,000	498,017,065	4,395,300	502,410,365
STEARNS								
CITY	321,775,004	82,628,087	4,793,212	0	3,506,242	1,443,425,890	26,625,500	1,470,051,390
TOWN	47,626,233	8,739,397	4,312,343	0	1,851,252	1,301,914,967	17,178,500	1,319,093,467
TOTAL	369,401,237	91,367,484	9,105,555	0	5,357,494	2,745,340,857	43,804,000	2,789,144,857
STEELE								
CITY	61,203,337	40,855,842	4,149,111	0	369,495	502,554,649	1,296,100	503,850,749
TOWN	5,792,651	3,963,835	2,825,681	0	563,515	341,965,520	13,591,900	355,557,420
TOTAL	66,995,988	44,819,677	6,974,792	0	933,010	844,520,169	14,888,000	859,408,169
STEVENS								
CITY	16,212,435	634,718	281,319	0	637,030	85,324,016	4,258,700	89,582,716
TOWN	2,217,371	0	771,837	0	1,509,293	208,865,668	3,735,400	212,601,068
TOTAL	18,429,806	634,718	1,053,156	0	2,146,323	294,189,684	7,994,100	302,183,784

TABLE 34 PART B
1990 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	RAILROAD	REAL	PERSONAL	REAL & PERSONAL
SWIFT								
CITY	12,694,887	713,810	253,616	0	962,101	79,050,034	4,896,100	83,946,134
TOWN	1,553,509	1,075,293	4,334,810	0	1,812,323	248,252,032	5,167,600	253,419,632
TOTAL	14,248,396	1,789,103	4,588,426	0	2,774,424	327,302,066	10,063,700	337,365,766
TODD								
CITY	18,057,459	3,935,901	528,728	0	374,522	104,448,503	3,410,400	107,858,903
TOWN	3,020,341	297,079	2,336,637	0	2,157,391	364,866,530	5,437,200	370,303,730
TOTAL	21,077,800	4,232,980	2,865,365	0	2,531,913	469,315,033	8,847,600	478,162,633
TRAVERSE								
CITY	3,961,371	947,717	371,212	0	142,728	28,940,365	1,257,600	30,197,965
TOWN	600,210	0	1,251,793	0	318,020	205,764,908	3,465,800	209,230,708
TOTAL	4,561,581	947,717	1,623,005	0	460,748	234,705,273	4,723,400	239,428,673
WABASHA								
CITY	31,618,248	3,808,990	1,180,791	0	148,121	215,618,342	2,805,600	218,223,942
TOWN	2,723,005	0	1,396,728	0	209,677	312,866,223	2,189,400	315,055,623
TOTAL	34,341,253	3,808,990	2,557,519	0	357,798	528,484,565	4,995,000	533,279,565
WADENA								
CITY	18,090,937	1,925,162	958,606	0	878,303	94,901,091	3,248,100	98,149,191
TOWN	825,001	906	3,633,407	0	813,697	116,073,708	9,443,800	125,517,508
TOTAL	18,915,938	1,926,068	4,592,013	0	1,692,000	210,974,799	12,691,900	223,666,699
WASECA								
CITY	24,333,841	16,573,595	1,703,008	0	52,808	209,459,662	2,061,800	211,521,462
TOWN	2,327,464	2,111,706	1,461,524	0	402,000	348,139,957	7,500,500	355,640,457
TOTAL	26,661,305	18,685,301	3,164,532	0	454,808	557,599,619	9,562,300	567,161,919
WASHINGTON								
CITY	412,022,897	77,222,687	99,634,747	0	2,454,505	4,226,335,129	73,330,000	4,299,665,129
TOWN	19,231,883	312,788	464,752	0	985,899	948,723,207	14,348,400	963,071,607
TOTAL	431,254,780	77,535,475	100,099,499	0	3,440,404	5,175,058,336	87,678,400	5,262,736,736
WATONWAN								
CITY	14,933,494	13,015,592	39,899	0	178,121	116,661,798	910,900	117,572,698
TOWN	1,353,317	2,397,919	765,729	0	274,828	333,449,558	3,825,300	337,274,858
TOTAL	16,286,811	15,413,511	805,628	0	452,949	450,111,356	4,736,200	454,847,556
WILKIN								
CITY	6,969,843	109,889	368,222	0	262,525	59,521,323	2,610,200	62,131,523
TOWN	1,297,887	0	385,026	0	1,868,505	296,484,995	2,908,900	299,393,895
TOTAL	8,267,730	109,889	753,248	0	2,131,030	356,006,318	5,519,100	361,525,418
WINONA								
CITY	96,396,006	47,734,536	3,081,690	0	1,055,333	614,631,885	10,444,400	625,076,285
TOWN	4,363,387	834,208	1,220,310	0	540,283	350,574,862	1,961,900	352,536,762
TOTAL	100,759,393	48,568,744	4,302,000	0	1,595,616	965,206,747	12,406,300	977,613,047
WRIGHT								
CITY	110,481,039	16,852,962	271,029,555	0	1,355,616	1,048,293,105	12,672,800	1,080,965,905
TOWN	17,878,570	3,007,121	52,723,333	0	1,571,293	1,096,045,517	8,548,800	1,104,594,317
TOTAL	128,359,609	19,860,083	323,752,888	0	2,926,909	2,144,338,622	21,221,600	2,165,560,222
YELLOW MEDICINE								
CITY	9,626,856	4,842,641	346,606	0	297,212	84,220,109	2,849,000	87,069,109
TOWN	1,469,361	2,290,924	1,000,243	0	616,889	329,597,845	2,920,300	332,518,145
TOTAL	11,096,217	7,133,565	1,346,849	0	914,101	413,817,954	5,769,300	419,587,254
STATEWIDE TOTAL								
CITY	17,866,223,672	5,806,640,495	2,195,165,606	4,567,332	147,688,816	106,797,612,977	1,965,319,481	108,762,932,458
TOWN	505,588,589	178,230,244	665,152,525	7,760,847	111,174,735	36,808,851,749	818,256,426	37,627,108,175
TOTAL	18,371,812,261	5,984,870,739	2,860,318,131	12,328,179	258,863,551	143,606,464,726	2,783,575,907	146,390,040,633

TABLE 35
GREEN ACRES AFFECT ON FARM LAND MARKET VALUE
TAXES PAYABLE 1991

COUNTY	FARM LAND MARKET VALUE			
	NUMBER OF GREEN ACRES	BEFORE GREEN ACRES REDUCTION	AFTER GREEN ACRES REDUCTION	GREEN ACRES REDUCTION
AITKIN	0	50,881,900	50,881,900	0
ANOKA	69,996	121,090,700	71,347,200	49,743,500
BECKER	3,472	160,538,900	159,625,600	913,300
BELTRAMI	2,151	60,007,650	59,338,050	669,600
BENTON	0	93,004,300	93,004,300	0
BIG STONE	0	112,286,100	112,286,100	0
BLUE EARTH	143	408,316,200	407,781,400	534,800
BROWN	0	340,599,000	340,599,000	0
CARLTON	0	41,627,800	41,627,800	0
CARVER	4,417	194,603,000	186,886,600	7,716,400
CASS	0	43,385,900	43,385,900	0
CHIPPEWA	0	226,315,700	226,315,700	0
CHISAGO	144,300	121,589,400	90,808,700	30,780,700
CLAY	700	324,591,000	324,228,500	362,500
CLEARWATER	0	48,192,700	48,192,700	0
COOK	0	595,300	595,300	0
COTTONWOOD	0	332,263,960	332,263,960	0
CROW WING	0	43,384,300	43,384,300	0
DAKOTA	128,779	322,398,600	232,042,200	90,356,400
DODGE	0	207,788,600	207,788,600	0
DOUGLAS	0	121,320,600	121,320,600	0
FARIBAULT	0	500,671,700	500,671,700	0
FILLMORE	0	249,171,100	249,171,100	0
FREEBORN	0	371,161,000	371,161,000	0
GOODHUE	0	310,694,700	310,694,700	0
GRANT	0	171,571,500	171,571,500	0
HENNEPIN	58,931	266,758,020	159,993,420	106,764,600
HOUSTON	0	127,654,300	127,654,300	0
HUBBARD	5,835	37,002,400	36,256,800	745,600
ISANTI	118,699	106,803,000	93,198,700	13,604,300
ITASCA	0	24,583,270	24,583,270	0
JACKSON	0	440,803,300	440,803,300	0

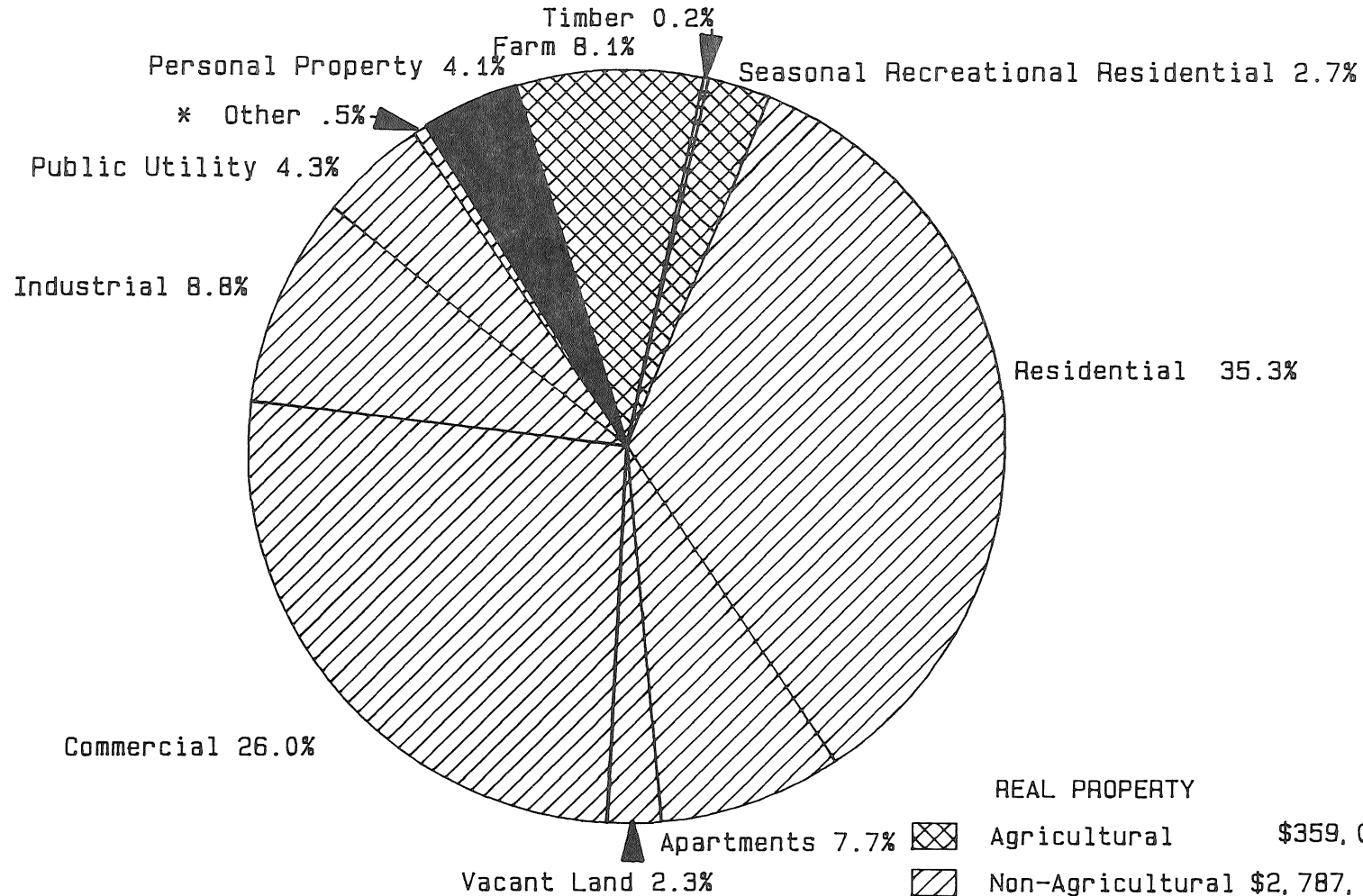
TABLE 35
GREEN ACRES AFFECT ON FARM LAND MARKET VALUE
TAXES PAYABLE 1991

COUNTY	FARM LAND MARKET VALUE			
	NUMBER OF GREEN ACRES	BEFORE GREEN ACRES REDUCTION	AFTER GREEN ACRES REDUCTION	GREEN ACRES REDUCTION
KANABEC	0	55,870,600	55,870,600	0
KANDIYOHI	21	275,593,200	275,580,500	12,700
KITTSOON	0	200,984,100	200,984,100	0
KOOCHICHING	0	17,236,400	17,236,400	0
LAC QUI PARLE	0	221,617,300	221,617,300	0
LAKE	0	264,400	264,400	0
LAKE/WOODS	5	23,962,100	23,897,800	64,300
LE SUEUR	0	195,623,900	195,623,900	0
LINCOLN	0	120,572,100	120,572,100	0
LYON	2,837	269,351,300	260,029,500	9,321,800
MCLEOD	0	203,489,700	203,489,700	0
MAHNOMEN	0	72,861,200	72,861,200	0
MARSHALL	0	311,693,752	311,693,752	0
MARTIN	0	504,641,900	504,641,900	0
MEEKER	0	218,257,800	218,257,800	0
MILLE LACS	0	61,411,400	61,411,400	0
MORRISON	6,176	141,073,150	138,080,850	2,992,300
MOWER	0	331,631,800	331,631,800	0
MURRAY	0	287,833,000	287,833,000	0
NICOLLET	0	236,531,200	236,531,200	0
NOBLES	0	366,474,500	366,474,500	0
NORMAN	0	265,739,700	265,739,700	0
OLMSTED	0	241,234,000	241,234,000	0
OTTER TAIL	0	326,383,557	326,383,557	0
PENNINGTON	0	76,172,800	76,172,800	0
PINE	0	92,840,500	92,840,500	0
PIPESTONE	0	150,585,000	150,585,000	0
POLK	0	535,125,900	535,125,900	0
POPE	0	137,471,700	137,471,700	0
RAMSEY	102	11,063,700	7,312,600	3,751,100
RED LAKE	0	59,048,200	59,048,200	0
REDWOOD	0	473,932,800	473,932,800	0

TABLE 35
GREEN ACRES AFFECT ON FARM LAND MARKET VALUE
TAXES PAYABLE 1991

COUNTY	FARM LAND MARKET VALUE			
	NUMBER OF GREEN ACRES	BEFORE GREEN ACRES REDUCTION	AFTER GREEN ACRES REDUCTION	GREEN ACRES REDUCTION
RENVILLE	0	558,371,000	558,371,000	0
RICE	2,224	236,522,500	235,799,900	722,600
ROCK	0	243,389,800	243,389,800	0
ROSEAU	0	151,691,000	151,691,000	0
ST LOUIS	0	22,588,715	22,588,715	0
SCOTT	94,906	202,060,300	182,827,700	19,232,600
SHERBURNE	162,961	153,400,160	92,928,380	60,471,780
SIBLEY	0	294,664,200	294,664,200	0
STEARNS	74	315,189,400	314,835,900	353,500
STEELE	0	210,219,800	210,219,800	0
STEVENS	0	166,126,500	166,126,500	0
SWIFT	0	205,718,100	205,718,100	0
TODD	0	139,242,300	139,242,300	0
TRAVERSE	0	179,689,400	179,689,400	0
WABASHA	0	159,188,000	159,188,000	0
WADENA	0	47,472,600	47,472,600	0
WASECA	0	236,514,200	236,514,200	0
WASHINGTON	81,389	263,045,600	166,091,800	96,953,800
WATONWAN	0	282,473,200	282,473,200	0
WILKIN	0	259,402,400	259,402,400	0
WINONA	136	136,129,300	135,796,600	332,700
WRIGHT	374,217	348,890,600	254,500,400	94,390,200
YELLOW MEDICINE	0	264,245,000	264,245,000	0
STATEWIDE TOTAL	1,262,471	17,544,462,634	16,953,671,554	590,791,080

TOTAL NET TAX CAPACITY VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS FOR ASSESSMENT 1990



* Other includes Commercial Seasonal Recreational Residential, Railroad and Mineral.




REAL PROPERTY	
	Agricultural \$359, 037, 249
	Non-Agricultural \$2, 787, 616, 427
	PERSONAL PROPERTY \$134, 539, 984
	TOTAL VALUE \$3, 281, 193, 660

TABLE 36 PART A
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS - BLIND/ PARA VET/DISABLED		FARM HOMESTEADS WITH TOTAL MARKET < \$68K			FARM HOMESTEADS WITH TOTAL MARKET > \$88K HOMESTEADS TO \$68,000		
	HOUSE, GARAGE & 1 ACRE TO \$32K	REMAINDER	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES
	(0.45%)	(0.45%)	(1.00%)	(0.45%)	(0.45%)	(1.00%)	(0.45%)	(0.45%)
AITKIN								
CITY	0	0	1,142	475	0	680	102	0
TOWN	1,905	272	173,145	71,619	1,142	136,780	55,128	324
TOTAL	1,905	272	174,287	72,094	1,142	137,460	55,230	324
ANOKA								
CITY	144	0	0	0	0	322,022	22,701	0
TOWN	216	0	0	0	0	268,311	19,248	0
TOTAL	360	0	0	0	0	590,333	41,949	0
BECKER								
CITY	0	0	519	96	0	851	337	0
TOWN	959	0	183,823	86,856	142	338,533	128,156	139
TOTAL	959	0	184,342	86,952	142	339,384	128,493	139
BELTRAMI								
CITY	0	0	4,250	1,293	0	2,398	515	0
TOWN	583	0	161,676	73,518	728	146,663	62,624	1,448
TOTAL	583	0	165,926	74,811	728	149,061	63,139	1,448
BENTON								
CITY	0	0	1,964	890	0	491	85	0
TOWN	162	126	335,657	165,869	0	52,970	15,945	0
TOTAL	162	126	337,621	166,759	0	53,461	16,030	0
BIG STONE								
CITY	0	0	657	156	1	846	503	0
TOWN	0	0	16,317	12,433	14	68,654	92,102	52
TOTAL	0	0	16,974	12,589	15	69,500	92,605	52
BLUE EARTH								
CITY	144	0	1,081	396	0	4,254	526	0
TOWN	288	0	45,464	13,392	0	597,951	142,994	121
TOTAL	432	0	46,545	13,788	0	602,205	143,520	121
BROWN								
CITY	0	0	1,238	211	0	3,441	1,789	0
TOWN	288	0	43,855	15,511	0	310,112	218,135	0
TOTAL	288	0	45,093	15,722	0	313,553	219,924	0
CARLTON								
CITY	0	0	9,479	1,799	0	4,167	1,688	941
TOWN	784	316	239,560	74,493	114	105,526	37,279	21,862
TOTAL	784	316	249,039	76,292	114	109,693	38,967	22,803
CARVER								
CITY	144	0	2,261	144	0	58,886	2,117	0
TOWN	144	0	56,193	9,274	0	633,591	95,051	0
TOTAL	288	0	58,454	9,418	0	692,477	97,168	0
CASS								
CITY	0	0	4,486	1,414	0	2,074	667	30
TOWN	576	326	142,894	68,377	675	91,467	40,355	1,098
TOTAL	576	326	147,380	69,791	675	93,541	41,022	1,128

TABLE 36 PART A
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS - BLIND/ PARA VET/DISABLED		FARM HOMESTEADS WITH TOTAL MARKET < \$68K			FARM HOMESTEADS WITH TOTAL MARKET > \$68K HOMESTEADS TO \$68,000		
	HOUSE, GARAGE & 1 ACRE TO \$32K	REMAINDER	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES
	(0.45%)	(0.45%)	(1.00%)	(0.45%)	(0.45%)	(1.00%)	(0.45%)	(0.45%)
CHIPPEWA								
CITY	0	0	303	248	0	1,391	1,070	0
TOWN	220	356	23,493	15,872	0	152,182	151,415	0
TOTAL	220	356	23,796	16,120	0	153,573	152,485	0
CHISAGO								
CITY	0	0	31,850	6,907	0	81,361	9,325	0
TOWN	144	0	125,118	27,363	0	663,016	64,519	0
TOTAL	144	0	156,968	34,270	0	744,377	73,844	0
CLAY								
CITY	0	0	2,709	291	0	3,383	1,539	0
TOWN	144	0	106,771	24,651	0	386,843	133,773	16
TOTAL	144	0	109,480	24,942	0	390,226	135,312	16
CLEARWATER								
CITY	0	0	996	387	0	81	229	0
TOWN	288	0	132,226	69,473	406	100,610	50,647	922
TOTAL	288	0	133,222	69,860	406	100,691	50,876	922
COOK								
CITY	0	0	0	0	0	0	0	0
TOWN	0	0	1,667	591	0	4,237	542	0
TOTAL	0	0	1,667	591	0	4,237	542	0
COTTONWOOD								
CITY	0	0	462	99	0	3,336	211	0
TOWN	280	152	26,861	13,264	0	206,663	154,395	0
TOTAL	280	152	27,323	13,363	0	209,999	154,606	0
CROW WING								
CITY	0	0	5,541	1,598	0	12,354	2,759	0
TOWN	927	211	99,909	38,579	48	193,559	56,234	106
TOTAL	927	211	105,450	40,177	48	205,913	58,993	106
DAKOTA								
CITY	144	0	4,769	1,684	0	159,527	5,455	0
TOWN	576	0	18,451	4,879	0	529,359	28,826	0
TOTAL	720	0	23,220	6,563	0	688,886	34,281	0
DODGE								
CITY	0	0	987	445	0	4,781	668	0
TOWN	144	0	63,034	14,479	0	397,771	92,425	0
TOTAL	144	0	64,021	14,924	0	402,552	93,093	0
DOUGLAS								
CITY	0	0	2,154	587	0	6,221	1,578	0
TOWN	460	44	121,526	53,403	0	364,116	131,809	0
TOTAL	460	44	123,680	53,990	0	370,337	133,387	0
FARIBAULT								
CITY	0	0	2,792	835	0	6,140	2,023	0
TOWN	49	23	30,867	12,292	0	292,403	189,328	0
TOTAL	49	23	33,659	13,127	0	298,543	191,351	0

TABLE 36 PART A
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS - BLIND/ PARA VET/DISABLED		FARM HOMESTEADS WITH TOTAL MARKET < \$88K			FARM HOMESTEADS WITH TOTAL MARKET > \$88K HOMESTEADS TO \$88,000		
	HOUSE, GARAGE & 1 ACRE TO \$32K	REMAINDER	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES
	(0.45%)	(0.45%)	(1.00%)	(0.45%)	(0.45%)	(1.00%)	(0.45%)	(0.45%)
<u>FILLMORE</u>								
CITY	144	0	22,212	5,154	0	26,121	8,244	0
TOWN	553	167	154,984	42,768	0	445,377	211,835	0
TOTAL	697	167	177,176	47,922	0	471,498	220,079	0
<u>FREEBORN</u>								
CITY	0	0	0	4	0	1,621	473	0
TOWN	288	0	48,816	18,897	0	501,085	199,126	0
TOTAL	288	0	48,816	18,901	0	502,706	199,599	0
<u>GOODHUE</u>								
CITY	0	0	3,380	966	0	24,932	3,892	0
TOWN	792	0	56,604	15,050	0	859,073	133,098	0
TOTAL	792	0	59,984	16,016	0	884,005	136,990	0
<u>GRANT</u>								
CITY	0	0	606	381	0	2,355	1,479	0
TOWN	182	106	19,524	10,451	0	141,340	96,669	0
TOTAL	182	106	20,130	10,832	0	143,695	98,148	0
<u>HENNEPIN</u>								
CITY	288	0	7,508	2,100	0	499,494	12,825	0
TOWN	0	0	321	233	0	47,391	1,866	0
TOTAL	288	0	7,829	2,333	0	546,885	14,691	0
<u>HOUSTON</u>								
CITY	0	0	3,170	442	0	5,654	813	0
TOWN	432	0	113,640	28,488	119	320,371	128,546	84
TOTAL	432	0	116,810	28,930	119	326,025	129,359	84
<u>HUBBARD</u>								
CITY	0	0	2,750	429	0	890	235	0
TOWN	432	143	113,782	41,736	29	107,918	34,397	158
TOTAL	432	143	116,532	42,165	29	108,808	34,632	158
<u>ISANTI</u>								
CITY	0	0	2,399	391	0	2,170	310	0
TOWN	1,008	0	252,842	56,623	0	706,182	90,010	0
TOTAL	1,008	0	255,241	57,014	0	708,352	90,320	0
<u>ITASCA</u>								
CITY	0	0	1,031	333	0	697	278	0
TOWN	282	6	90,968	40,024	64	96,817	33,458	185
TOTAL	282	6	91,999	40,357	64	97,514	33,736	185
<u>JACKSON</u>								
CITY	0	0	985	360	0	2,424	1,218	0
TOWN	167	5	28,787	14,222	0	254,511	182,337	0
TOTAL	167	5	29,772	14,582	0	256,935	183,555	0
<u>KANABEC</u>								
CITY	72	0	2,306	606	0	4,345	1,155	0
TOWN	1,440	0	153,765	51,752	7	249,895	73,340	36
TOTAL	1,512	0	156,071	52,358	7	254,240	74,495	36

TABLE 36 PART A
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS - BLIND/ PARA VET/DISABLED		FARM HOMESTEADS WITH TOTAL MARKET < \$88K			FARM HOMESTEADS WITH TOTAL MARKET > \$88K HOMESTEADS TO \$88,000		
	HOUSE, GARAGE & 1 ACRE TO \$32K	REMAINDER	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES
	(0.45%)	(0.45%)	(1.00%)	(0.45%)	(0.45%)	(1.00%)	(0.45%)	(0.45%)
<u>KANDIYOHI</u>								
CITY	144	0	249	202	0	4,655	1,027	0
TOWN	168	95	63,188	30,847	0	343,323	211,212	0
TOTAL	312	95	63,437	31,049	0	347,978	212,239	0
<u>KITTSON</u>								
CITY	0	0	926	539	0	5,789	1,232	0
TOWN	49	95	20,397	17,465	238	120,337	85,629	1,497
TOTAL	49	95	21,323	18,004	238	126,126	86,861	1,497
<u>KOOCHICHING</u>								
CITY	0	0	2,891	484	0	449	183	0
TOWN	315	211	89,746	33,774	695	22,342	12,230	905
TOTAL	315	211	92,637	34,258	695	22,791	12,413	905
<u>LAC QUI PARLE</u>								
CITY	0	0	169	107	0	388	213	0
TOWN	85	203	27,758	19,546	0	159,864	187,828	50
TOTAL	85	203	27,927	19,653	0	160,252	188,041	50
<u>LAKE</u>								
CITY	0	0	0	0	0	0	0	0
TOWN	0	0	3,983	636	0	843	233	0
TOTAL	0	0	3,983	636	0	843	233	0
<u>LAKE/WOODS</u>								
CITY	0	0	340	224	0	680	0	0
TOWN	180	23	38,811	18,301	192	47,207	18,921	263
TOTAL	180	23	39,151	18,525	192	47,887	18,921	263
<u>LE SUEUR</u>								
CITY	0	0	890	788	0	3,053	903	0
TOWN	288	0	53,062	24,371	0	330,381	161,552	0
TOTAL	288	0	53,952	25,159	0	333,434	162,455	0
<u>LINCOLN</u>								
CITY	0	0	1,153	555	0	727	620	0
TOWN	29	66	22,495	24,955	0	118,645	127,085	0
TOTAL	29	66	23,648	25,510	0	119,372	127,705	0
<u>LYON</u>								
CITY	0	0	1,401	695	0	2,700	812	0
TOWN	288	0	21,499	8,884	0	282,155	122,413	0
TOTAL	288	0	22,900	9,579	0	284,855	123,225	0
<u>MCLEOD</u>								
CITY	0	0	1,408	377	0	3,014	367	0
TOWN	288	0	88,571	35,002	0	434,095	201,489	0
TOTAL	288	0	89,977	35,379	0	437,109	201,856	0
<u>MAHNOMEN</u>								
CITY	0	0	1,000	329	0	512	29	0
TOWN	0	0	26,681	19,758	96	61,980	65,926	254
TOTAL	0	0	27,681	20,087	96	62,492	65,955	254

TABLE 36 PART A
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS - BLIND/ PARA VET/DISABLED		FARM HOMESTEADS WITH TOTAL MARKET < \$68K			FARM HOMESTEADS WITH TOTAL MARKET > \$68K HOMESTEADS TO \$68,000		
	HOUSE, GARAGE & 1 ACRE TO \$32K	REMAINDER	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES
	(0.45%)	(0.45%)	(1.00%)	(0.45%)	(0.45%)	(1.00%)	(0.45%)	(0.45%)
MARSHALL								
CITY	0	0	1,268	428	0	964	255	0
TOWN	166	122	70,774	68,492	512	191,454	187,026	1,691
TOTAL	166	122	72,042	68,920	512	192,418	187,281	1,691
MARTIN								
CITY	0	0	2,399	862	0	6,935	1,925	0
TOWN	144	0	35,286	15,626	0	269,678	183,998	0
TOTAL	144	0	37,685	16,488	0	276,613	185,923	0
MEEKER								
CITY	0	0	952	315	0	3,466	1,084	0
TOWN	0	0	85,939	33,819	5	366,077	177,013	247
TOTAL	0	0	86,891	34,134	5	369,543	178,097	247
MILLE LACS								
CITY	0	0	4,035	959	0	2,181	487	0
TOWN	667	115	173,319	66,604	0	245,356	83,030	38
TOTAL	667	115	177,354	67,563	0	247,537	83,517	38
MORRISON								
CITY	0	0	13,237	4,853	0	27,017	9,263	0
TOWN	908	172	208,886	85,236	70	601,331	219,107	61
TOTAL	908	172	222,123	90,089	70	628,348	228,370	61
MOWER								
CITY	0	0	3,868	816	0	9,182	2,077	0
TOWN	576	0	72,230	22,850	0	461,437	182,622	0
TOTAL	576	0	76,098	23,666	0	470,619	184,699	0
MURRAY								
CITY	0	0	1,216	320	0	1,082	737	0
TOWN	433	0	29,466	14,982	0	224,187	163,883	0
TOTAL	433	0	30,682	15,302	0	225,269	164,620	0
NICOLLET								
CITY	0	0	173	41	0	2,055	659	0
TOWN	144	0	33,304	7,755	0	350,302	108,287	0
TOTAL	144	0	33,477	7,796	0	352,357	108,946	0
NOBLES								
CITY	0	0	1,012	733	0	2,518	1,958	0
TOWN	340	93	30,476	17,674	0	195,691	210,312	0
TOTAL	340	93	31,488	18,407	0	198,209	212,268	0
NORMAN								
CITY	0	0	188	82	0	1,105	231	0
TOWN	99	189	29,640	20,340	0	161,588	113,624	0
TOTAL	99	189	29,828	20,422	0	162,693	113,855	0
OLMSTED								
CITY	0	0	683	96	0	15,077	501	0
TOWN	312	48	115,561	20,647	0	931,053	130,824	0
TOTAL	312	48	116,244	20,743	0	946,130	131,325	0

TABLE 36 PART A
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS - BLIND/ PARA VET/DISABLED		FARM HOMESTEADS WITH TOTAL MARKET < \$88K			FARM HOMESTEADS WITH TOTAL MARKET > \$88K HOMESTEADS TO \$88,000		
	HOUSE, GARAGE & 1 ACRE TO \$32K	REMAINDER	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES
	(0.45%)	(0.45%)	(1.00%)	(0.45%)	(0.45%)	(1.00%)	(0.45%)	(0.45%)
OTTER TAIL								
CITY	75	49	8,125	3,261	0	13,327	5,173	0
TOWN	798	625	427,898	224,887	133	560,105	394,031	385
TOTAL	871	674	436,023	228,148	133	573,432	399,204	385
PENNINGTON								
CITY	0	0	570	72	0	0	0	0
TOWN	96	192	62,603	38,248	88	115,905	73,667	418
TOTAL	96	192	63,173	38,320	88	115,905	73,667	418
PINE								
CITY	72	0	29,392	9,691	0	35,988	10,302	36
TOWN	1,508	0	265,166	100,377	102	293,745	89,629	91
TOTAL	1,580	0	294,558	110,068	102	329,733	99,931	127
PIPESTONE								
CITY	0	0	5,187	1,476	0	3,313	1,860	0
TOWN	56	88	35,090	19,171	0	123,101	100,852	0
TOTAL	56	88	40,277	20,647	0	126,414	102,712	0
POLK								
CITY	0	0	2,143	799	0	1,930	1,349	0
TOWN	945	0	98,267	77,060	246	361,145	236,388	720
TOTAL	945	0	100,410	77,859	246	363,075	237,737	720
POPE								
CITY	0	0	868	331	0	1,545	313	0
TOWN	218	159	45,983	29,309	0	185,995	138,289	0
TOTAL	218	159	46,851	29,640	0	187,540	138,602	0
RAMSEY								
CITY	0	0	1,850	214	0	16,860	447	0
TOWN	0	0	400	31	0	8,236	272	0
TOTAL	0	0	2,250	245	0	25,096	719	0
RED LAKE								
CITY	0	0	2,807	596	0	3,414	755	0
TOWN	0	0	27,839	23,170	112	87,340	55,087	312
TOTAL	0	0	30,646	23,766	112	90,754	55,842	312
REDWOOD								
CITY	0	0	1,626	61	0	3,573	2,404	0
TOWN	107	37	28,535	13,962	0	306,212	211,378	0
TOTAL	107	37	30,161	14,023	0	309,785	213,782	0
RENVILLE								
CITY	0	0	987	379	0	3,595	925	0
TOWN	73	71	35,055	12,473	0	442,106	241,277	0
TOTAL	73	71	36,042	12,852	0	445,701	242,202	0
RICE								
CITY	0	0	2,391	548	0	12,055	1,867	0
TOWN	432	0	118,138	30,058	0	698,139	159,025	0
TOTAL	432	0	120,529	30,606	0	710,194	160,892	0

TABLE 36 PART A
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS - BLIND/ PARA VET/DISABLED		FARM HOMESTEADS WITH TOTAL MARKET < \$88K			FARM HOMESTEADS WITH TOTAL MARKET > \$88K HOMESTEADS TO \$88,000		
	HOUSE, GARAGE & 1 ACRE TO \$32K	REMAINDER	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES
	(0.45%)	(0.45%)	(1.00%)	(0.45%)	(0.45%)	(1.00%)	(0.45%)	(0.45%)
ROCK								
CITY	0	0	1,782	405	0	4,130	2,489	0
TOWN	0	0	35,815	15,364	0	158,008	104,853	0
TOTAL	0	0	37,577	15,769	0	162,138	107,342	0
ROSEAU								
CITY	0	0	1,227	246	0	1,111	106	0
TOWN	145	120	85,159	57,011	348	259,298	146,115	694
TOTAL	145	120	86,386	57,257	348	260,409	146,221	694
ST. LOUIS								
CITY	0	0	12,256	3,347	0	5,094	1,023	0
TOWN	967	267	218,254	72,550	969	27,752	4,662	194
TOTAL	967	267	230,510	75,897	969	32,846	5,685	194
SCOTT								
CITY	0	0	4,281	1,128	0	115,647	4,802	0
TOWN	360	0	26,099	11,155	0	1,061,224	82,284	0
TOTAL	360	0	30,380	12,283	0	1,176,871	87,086	0
SHERBURNE								
CITY	0	0	30,055	3,645	0	125,619	5,535	0
TOWN	1,008	0	227,422	29,660	100	662,911	45,419	89
TOTAL	1,008	0	257,477	33,305	100	788,530	50,954	89
SIBLEY								
CITY	0	0	0	0	0	1,441	124	0
TOWN	324	0	45,044	14,949	0	355,651	209,149	0
TOTAL	324	0	45,044	14,949	0	357,092	209,273	0
STEARNS								
CITY	0	0	7,278	2,076	0	17,807	5,231	0
TOWN	712	0	179,213	79,187	0	926,814	464,073	0
TOTAL	712	0	186,491	81,263	0	944,621	469,304	0
STEELE								
CITY	0	0	1,357	397	0	4,713	586	0
TOWN	365	211	77,904	25,834	0	336,924	166,165	0
TOTAL	365	211	79,261	26,231	0	341,637	166,751	0
STEVENS								
CITY	0	0	424	243	0	3,377	1,651	0
TOWN	46	6	17,389	9,694	0	125,039	116,542	0
TOTAL	46	6	17,813	9,937	0	128,416	118,193	0
SWIFT								
CITY	0	0	225	149	0	1,566	383	0
TOWN	73	215	27,736	26,299	0	91,719	177,402	192
TOTAL	73	215	27,961	26,448	0	93,285	177,785	192
TODD								
CITY	0	0	3,164	1,232	0	949	331	0
TOWN	690	477	274,400	152,127	95	342,658	192,151	216
TOTAL	690	477	277,564	153,359	95	343,607	192,482	216

TABLE 36 PART A
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS - BLIND/ PARA VET/DISABLED			FARM HOMESTEADS WITH TOTAL MARKET < \$88K			FARM HOMESTEADS WITH TOTAL MARKET > \$88K HOMESTEADS TO \$88,000		
	HOUSE, GARAGE & 1 ACRE TO \$32K	REMAINDER	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	
	(0.45%)	(0.45%)	(1.00%)	(0.45%)	(0.45%)	(1.00%)	(0.45%)	(0.45%)	
TRAVERSE									
CITY	0	0	581	116	0	448	449	0	
TOWN	231	57	7,821	4,788	0	87,139	81,098	0	
TOTAL	231	57	8,382	4,904	0	87,587	81,547	0	
WABASHA									
CITY	0	0	1,819	593	0	13,455	1,282	0	
TOWN	418	70	40,803	11,844	0	376,206	119,830	0	
TOTAL	418	70	42,622	12,437	0	389,661	120,912	0	
WADENA									
CITY	0	0	5,104	1,610	0	363	143	0	
TOWN	433	190	203,659	108,723	912	17,820	9,045	0	
TOTAL	433	190	208,763	110,333	912	18,183	9,188	0	
WASECA									
CITY	0	0	298	2	0	2,385	294	0	
TOWN	0	0	27,175	6,149	0	353,263	98,950	0	
TOTAL	0	0	27,473	6,151	0	355,648	99,244	0	
WASHINGTON									
CITY	144	0	48,171	1,952	0	244,967	3,416	0	
TOWN	0	0	88,801	2,085	0	355,749	8,718	0	
TOTAL	144	0	136,972	4,037	0	600,716	12,134	0	
WATONWAN									
CITY	0	0	901	333	0	1,843	902	0	
TOWN	69	75	21,776	10,960	0	164,815	141,900	0	
TOTAL	69	75	22,677	11,293	0	166,658	142,802	0	
WILKIN									
CITY	0	0	372	46	0	1,881	1,081	0	
TOWN	72	0	17,013	7,990	0	123,498	96,520	0	
TOTAL	72	0	17,385	8,036	0	125,379	97,601	0	
WINONA									
CITY	0	0	2,459	366	0	10,515	1,647	0	
TOWN	331	29	92,119	23,371	0	419,195	111,184	0	
TOTAL	331	29	94,578	23,737	0	429,710	112,831	0	
WRIGHT									
CITY	144	0	16,702	4,881	0	110,502	14,972	0	
TOWN	1,062	18	214,659	62,420	0	1,370,752	181,450	0	
TOTAL	1,206	18	231,361	67,301	0	1,481,254	196,422	0	
YELLOW MEDICINE									
CITY	0	0	849	738	0	3,001	1,770	0	
TOWN	145	143	25,709	16,911	0	236,418	178,373	0	
TOTAL	145	143	26,558	17,649	0	239,419	180,143	0	
STATEWIDE TOTAL									
CITY	1,659	49	360,654	85,859	1	2,109,351	184,982	1,007	
TOWN	31,872	6,735	7,622,536	3,111,813	8,401	26,725,485	10,535,434	34,868	
TOTAL	33,531	6,784	7,983,190	3,197,672	8,402	28,834,836	10,720,416	35,875	

TABLE 36 PART B
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS WITH TOTAL MARKET > 68K HOMESTEADS OVER \$88,000*			FARM NON-HOMESTEAD			NON-COMM. SEAS. REC. RESIDENTIAL (2.30%)	TOTAL AG NET TAX CAPACITY
	HOUSE, GARAGE & 1 ACRE (2.00 & 3.00%)	REMAINDER TO 320 ACRES (.45 & 1.30%)	OVER 320 ACRES (.45 & 1.80%)	HOUSE, GARAGE & 1 ACRE (3.00%)	REMAINDER (1.80%)	TIMBERLANDS (1.80%)		
	AJTKIN							
CITY	40	115	414	1,062	1,156	1,054	166,394	172,634
TOWN	2,720	66,267	40,401	142,933	252,192	357,651	4,798,636	6,101,115
TOTAL	2,760	66,382	40,815	143,995	253,348	358,705	4,965,030	6,273,749
ANOKA								
CITY	134,787	184,717	1,450	61,545	384,205	4,175	165,428	1,281,174
TOWN	98,786	111,024	0	38,295	155,742	1,395	212,984	906,001
TOTAL	233,573	295,741	1,450	99,840	539,947	5,570	378,412	2,187,175
BECKER								
CITY	840	302	1,590	744	8,950	0	125,543	139,772
TOWN	54,837	452,670	438,187	81,093	750,005	109,927	3,293,698	5,919,025
TOTAL	55,677	452,972	439,777	81,837	758,955	109,927	3,419,241	6,058,797
BELTRAMI								
CITY	138	339	384	1,269	3,772	3,474	36,041	53,873
TOWN	5,637	48,586	75,775	77,707	257,147	157,918	1,389,247	2,459,257
TOTAL	5,775	48,925	76,159	78,976	260,919	161,392	1,425,288	2,513,130
BENTON								
CITY	0	2,327	5,009	402	11,306	0	4,745	27,219
TOWN	49,184	429,252	87,878	25,632	243,999	26,158	116,786	1,549,618
TOTAL	49,184	431,579	92,887	26,034	255,305	26,158	121,531	1,576,837
BIG STONE								
CITY	0	779	1,448	675	5,411	0	3,845	14,321
TOWN	7,828	228,415	294,883	53,291	792,705	0	99,250	1,665,944
TOTAL	7,828	229,194	296,331	53,966	798,116	0	103,095	1,680,265
BLUE EARTH								
CITY	18	5,023	2,636	2,175	26,646	0	2,334	45,233
TOWN	247,062	2,175,827	376,644	312,090	2,519,751	0	72,522	6,504,106
TOTAL	247,080	2,180,850	379,280	314,265	2,546,397	0	74,856	6,549,339
BROWN								
CITY	0	8,057	3,028	615	15,408	0	0	33,787
TOWN	18,240	1,864,527	358,860	185,252	1,682,466	0	0	4,697,246
TOTAL	18,240	1,872,584	361,888	185,867	1,697,874	0	0	4,731,033
CARLTON								
CITY	0	87	141	2,280	7,550	9,708	16,531	54,371
TOWN	8,000	9,333	16,557	77,877	113,672	161,655	451,849	1,318,877
TOTAL	8,000	9,420	16,698	80,157	121,222	171,363	468,380	1,373,248
CARVER								
CITY	102,227	64,740	3,475	65,502	291,675	0	83,856	675,027
TOWN	188,522	1,018,499	42,309	286,852	431,373	0	50,036	2,811,844
TOTAL	290,749	1,083,239	45,784	352,354	723,048	0	133,892	3,486,871
CASS								
CITY	206	273	821	2,085	1,843	6,219	2,081,330	2,101,448
TOWN	8,709	23,449	63,314	73,052	157,557	173,772	6,933,843	7,779,464
TOTAL	8,915	23,722	64,135	75,137	159,400	179,991	9,015,173	9,880,912

TABLE 36 PART B
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS WITH TOTAL MARKET > 68K HOMESTEADS OVER \$68,000*			FARM NON-HOMESTEAD			NON-COMM. SEAS. REC. RESIDENTIAL (2.30%)	TOTAL AG NET TAX CAPACITY
	HOUSE, GARAGE & 1 ACRE (2.00 & 3.00%)	REMAINDER TO 320 ACRES (.45 & 1.30%)	OVER 320 ACRES (.45 & 1.60%)	HOUSE, GARAGE & 1 ACRE (3.00%)	REMAINDER (1.60%)	TIMBERLANDS (1.60%)		
CHIPPEWA								
CITY	0	2,012	928	2,267	11,695	0	193	20,107
TOWN	7,794	778,877	408,206	108,829	1,491,182	0	0	3,136,426
TOTAL	7,794	780,889	407,134	111,096	1,502,877	0	193	3,156,533
CHISAGO								
CITY	12,367	24,534	7,371	10,777	86,923	355	127,586	399,356
TOWN	183,250	327,683	16,772	86,129	284,110	1,831	736,795	2,516,730
TOTAL	195,617	352,217	24,143	96,906	371,033	2,186	864,381	2,916,086
CLAY								
CITY	306	2,710	3,747	1,956	45,647	0	0	62,288
TOWN	57,649	1,054,114	917,875	153,280	2,077,754	0	33,630	4,946,500
TOTAL	57,955	1,056,824	921,622	155,236	2,123,401	0	33,630	5,008,788
CLEARWATER								
CITY	0	11	158	606	2,563	57	553	5,641
TOWN	7,403	37,889	66,891	53,659	201,220	50,110	219,575	991,319
TOTAL	7,403	37,900	67,049	54,265	203,783	50,167	220,128	996,960
COOK								
CITY	0	0	0	0	0	1,150	33,539	34,689
TOWN	102	2,085	0	0	1,040	226,304	2,754,369	2,990,937
TOTAL	102	2,085	0	0	1,040	227,454	2,787,908	3,025,626
COTTONWOOD								
CITY	192	1,723	605	192	11,121	0	1,168	19,109
TOWN	87,811	1,431,548	616,592	116,101	2,276,039	0	4,314	4,934,020
TOTAL	88,003	1,433,271	617,197	116,293	2,287,160	0	5,482	4,953,129
CROW WING								
CITY	2,553	7,376	443	4,374	11,646	100,537	5,745,242	5,894,423
TOWN	20,227	100,657	46,388	64,902	121,963	320,317	8,259,649	9,323,676
TOTAL	22,780	108,033	46,831	69,276	133,609	420,854	14,004,891	15,218,099
DAKOTA								
CITY	190,085	215,102	37,379	115,241	1,066,210	0	30,852	1,826,448
TOWN	372,873	954,113	174,406	128,018	656,406	2,868	15,599	2,886,374
TOTAL	562,958	1,169,215	211,785	243,259	1,722,616	2,868	46,451	4,712,822
DODGE								
CITY	1,838	6,250	2,704	2,667	12,370	0	0	32,710
TOWN	52,304	1,128,325	364,099	253,911	1,019,758	272	0	3,386,522
TOTAL	54,142	1,134,575	366,803	256,578	1,032,128	272	0	3,419,232
DOUGLAS								
CITY	110	1,726	1,163	1,935	12,357	0	52,309	80,140
TOWN	64,768	398,022	146,084	182,923	504,216	379	3,057,620	5,025,370
TOTAL	64,878	399,748	147,247	184,858	516,573	379	3,109,929	5,105,510
FARIBAULT								
CITY	618	15,092	3,459	1,329	23,407	0	0	55,695
TOWN	78,269	2,269,870	626,944	183,554	3,612,595	0	24,110	7,320,304
TOTAL	78,887	2,284,962	630,403	184,883	3,636,002	0	24,110	7,375,999

TABLE 36 PART B
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS WITH TOTAL MARKET > 68K HOMESTEADS OVER \$68,000*			FARM NON-HOMESTEAD			NON-COMM. SEAS. REC. RESIDENTIAL (2.30%)	TOTAL AG NET TAX CAPACITY
	HOUSE, GARAGE & 1 ACRE (2.00 & 3.00%)	REMAINDER TO 320 ACRES (.45 & 1.30%)	OVER 320 ACRES (.45 & 1.60%)	HOUSE, GARAGE & 1 ACRE (3.00%)	REMAINDER (1.60%)	TIMBERLANDS (1.60%)		
FILLMORE								
CITY	2,923	16,658	12,561	441	34,842	0	3,500	132,800
TOWN	13,647	899,323	327,027	12,533	1,123,591	24	23,444	3,255,253
TOTAL	16,570	915,981	339,588	12,974	1,158,433	24	26,944	3,388,053
FREEBORN								
CITY	0	2,759	752	4,521	27,095	0	0	37,225
TOWN	169,510	1,955,274	341,065	244,632	2,137,434	0	5,260	5,621,387
TOTAL	169,510	1,958,033	341,817	249,153	2,164,529	0	5,260	5,658,612
GOODHUE								
CITY	5,980	32,792	13,034	30,917	60,585	1,668	35,087	213,231
TOWN	155,257	1,932,867	322,797	570,849	1,230,055	19,750	142,349	5,438,541
TOTAL	161,237	1,965,659	335,831	601,766	1,290,640	21,418	177,436	5,651,772
GRANT								
CITY	99	7,325	3,152	888	15,181	0	4,719	36,185
TOWN	42,862	534,627	575,045	72,110	986,322	0	183,374	2,662,612
TOTAL	42,961	541,952	578,197	72,998	1,001,503	0	188,093	2,698,797
HENNEPIN								
CITY	498,836	656,836	2,707	214,447	1,471,544	3,424	1,287,050	4,657,059
TOWN	17,998	71,444	0	9,420	55,165	0	0	203,838
TOTAL	516,834	728,280	2,707	223,867	1,526,709	3,424	1,287,050	4,860,897
HOUSTON								
CITY	4,611	8,654	1,311	5,949	6,977	0	8,868	46,449
TOWN	29,339	565,914	166,122	232,878	362,995	246	13,170	1,962,344
TOTAL	33,950	574,568	167,433	238,827	369,972	246	22,038	2,008,793
HUBBARD								
CITY	0	265	123	0	3,314	408	51,199	59,613
TOWN	19,850	49,682	49,927	34,511	175,097	101,395	3,587,445	4,316,502
TOTAL	19,850	49,947	50,050	34,511	178,411	101,803	3,638,644	4,376,115
ISANTI								
CITY	0	951	0	0	6,271	0	0	12,492
TOWN	96,783	308,997	43,301	126,032	324,986	14,919	491,745	2,513,428
TOTAL	96,783	309,948	43,301	126,032	331,257	14,919	491,745	2,525,920
ITASCA								
CITY	0	4	0	0	0	7,958	15,204	25,505
TOWN	2,297	38,511	18,204	3,734	59,166	533,652	3,747,368	4,664,736
TOTAL	2,297	38,515	18,204	3,734	59,166	541,610	3,762,572	4,690,241
JACKSON								
CITY	279	2,093	2,155	1,914	8,639	0	0	20,067
TOWN	69,351	1,906,876	609,492	170,375	3,258,107	0	45,880	6,540,110
TOTAL	69,630	1,908,969	611,647	172,289	3,266,746	0	45,880	6,560,177
KANABEC								
CITY	594	1,239	28	1,296	3,631	0	1,929	17,201
TOWN	19,074	153,465	53,179	95,007	191,017	106,996	582,634	1,731,607
TOTAL	19,668	154,704	53,207	96,303	194,648	106,996	584,563	1,748,808

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1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS WITH TOTAL MARKET > 68K HOMESTEADS OVER \$88,000*			FARM NON-HOMESTEAD			NON-COMM. SEAS. REC. RESIDENTIAL (2.30%)	TOTAL AG NET TAX CAPACITY
	HOUSE, GARAGE & 1 ACRE (2.00 & 3.00%)	REMAINDER TO 320 ACRES (.45 & 1.30%)	OVER 320 ACRES (.45 & 1.60%)	HOUSE, GARAGE & 1 ACRE (3.00%)	REMAINDER (1.60%)	TIMBERLANDS (1.60%)		
KANDIYOHI								
CITY	1,755	7,423	3,531	3,523	35,073	0	46,016	103,598
TOWN	62,534	1,119,997	398,330	129,935	1,559,223	8,343	1,888,430	5,815,625
TOTAL	64,289	1,127,420	401,861	133,458	1,594,296	8,343	1,934,446	5,919,223
KITSON								
CITY	96	220	1,680	507	11,719	15	1,063	23,786
TOWN	9,376	362,209	719,868	29,051	1,673,677	42,301	18,025	3,100,214
TOTAL	9,472	362,429	721,548	29,558	1,685,396	42,316	19,088	3,124,000
KOOCHICHING								
CITY	0	36	0	660	1,764	3,455	170,646	180,568
TOWN	149	3,948	10,665	30,465	92,559	57,858	417,730	773,590
TOTAL	149	3,984	10,665	31,125	94,323	61,311	588,376	954,158
LAC QUI PARLE								
CITY	0	1,535	1,027	309	4,851	0	0	8,599
TOWN	616	655,349	471,210	134,047	1,376,185	0	569	3,033,310
TOTAL	616	656,884	472,237	134,356	1,381,036	0	569	3,041,909
LAKE								
CITY	0	0	0	0	0	194	78,872	79,066
TOWN	0	247	732	0	0	320,919	842,153	1,169,746
TOTAL	0	247	732	0	0	321,113	921,025	1,248,812
LAKEWOODS								
CITY	0	277	410	153	3,350	98	4,213	9,745
TOWN	2,980	21,021	62,386	38,711	152,268	76,753	546,035	1,024,052
TOTAL	2,980	21,298	62,796	38,864	155,618	76,851	550,248	1,033,797
LE SUEUR								
CITY	0	1,667	48	3,927	13,475	0	65,503	90,254
TOWN	4,644	943,522	199,642	194,165	862,104	0	794,668	3,568,399
TOTAL	4,644	945,189	199,690	198,092	875,579	0	860,171	3,658,653
LINCOLN								
CITY	0	1,140	1,799	2,007	5,811	0	659	14,471
TOWN	1,822	265,051	220,537	99,007	747,192	0	70,493	1,697,377
TOTAL	1,822	266,191	222,336	101,014	753,003	0	71,152	1,711,848
LYON								
CITY	0	2,715	966	96	23,516	0	2,176	35,077
TOWN	22,572	976,323	397,018	324,154	1,883,013	0	2,475	4,040,794
TOTAL	22,572	979,038	397,984	324,250	1,906,529	0	4,651	4,075,871
MCLEOD								
CITY	70	529	0	723	10,946	0	1,534	18,966
TOWN	18,025	945,196	139,070	231,047	770,025	0	14,703	2,877,511
TOTAL	18,095	945,725	139,070	231,770	780,971	0	16,237	2,896,477
MAHONOMEN								
CITY	0	0	699	0	3,028	0	0	5,597
TOWN	380	130,577	251,655	27,266	395,334	37,609	196,280	1,213,796
TOTAL	380	130,577	252,354	27,266	398,362	37,609	196,280	1,219,393

TABLE 36 PART B
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS WITH TOTAL MARKET > 68K HOMESTEADS OVER \$68,000*			FARM NON-HOMESTEAD			NON-COMM. SEAS. REC. RESIDENTIAL (2.30%)	TOTAL AG NET TAX CAPACITY
	HOUSE, GARAGE & 1 ACRE (2.00 & 3.00%)	REMAINDER TO 320 ACRES (.46 & 1.30%)	OVER 320 ACRES (.46 & 1.60%)	HOUSE, GARAGE & 1 ACRE (3.00%)	REMAINDER (1.60%)	TIMBERLANDS (1.60%)		
MARSHALL								
CITY	0	856	3,816	0	14,222	0	2,985	24,794
TOWN	5,786	520,010	838,329	93,208	2,555,892	33,439	13,787	4,580,688
TOTAL	5,786	520,866	842,145	93,208	2,570,114	33,439	16,772	4,605,482
MARTIN								
CITY	650	24,025	3,189	7,008	87,302	0	6,105	140,400
TOWN	10,128	2,153,889	424,458	327,697	4,202,593	0	15,761	7,639,258
TOTAL	10,778	2,177,914	427,647	334,705	4,289,895	0	21,866	7,779,658
MEEKER								
CITY	222	5,596	458	6,435	18,074	0	0	36,602
TOWN	20,041	980,712	312,814	268,161	1,055,173	0	1,095,063	4,395,064
TOTAL	20,263	986,308	313,272	274,596	1,073,247	0	1,095,063	4,431,666
MILLE LACS								
CITY	234	2,059	199	0	2,893	0	151,320	164,367
TOWN	22,650	175,204	36,086	76,689	179,460	10,635	1,251,856	2,321,709
TOTAL	22,884	177,263	36,285	76,689	182,353	10,635	1,403,176	2,486,076
MORRISON								
CITY	1,476	12,251	1,702	10,058	16,879	0	2,679	99,415
TOWN	80,164	612,417	119,340	143,681	432,992	992	1,697,199	4,202,556
TOTAL	81,640	624,668	121,042	153,739	449,871	992	1,699,878	4,301,971
MOWER								
CITY	677	10,714	6,474	867	26,401	0	0	61,076
TOWN	94,035	1,477,477	515,747	171,045	1,846,445	0	0	4,844,464
TOTAL	94,712	1,488,191	522,221	171,912	1,872,846	0	0	4,905,540
MURRAY								
CITY	350	3,003	1,555	2,880	13,676	0	0	24,819
TOWN	61,688	1,076,813	394,725	148,485	2,073,027	0	251,697	4,439,386
TOTAL	62,038	1,079,816	396,280	151,365	2,086,703	0	251,697	4,464,205
NICOLLET								
CITY	622	12,800	1,750	1,941	20,988	0	0	41,029
TOWN	13,040	1,467,546	342,347	214,744	962,201	0	10,114	3,509,784
TOTAL	13,662	1,480,346	344,097	216,685	983,189	0	10,114	3,550,813
NOBLES								
CITY	186	2,389	2,710	1,518	29,070	0	0	42,092
TOWN	41,540	1,367,562	432,993	143,601	2,782,969	0	0	5,223,251
TOTAL	41,726	1,369,951	435,703	145,119	2,812,039	0	0	5,265,343
NORMAN								
CITY	0	661	1,358	0	4,573	0	0	8,198
TOWN	23,570	660,803	790,237	86,132	2,149,526	2,218	0	4,037,966
TOTAL	23,570	661,464	791,595	86,132	2,154,099	2,218	0	4,046,164
OLMSTED								
CITY	12,555	10,373	1,637	24,078	88,294	0	14,377	167,671
TOWN	439,082	1,096,170	229,750	564,287	1,133,419	0	27,919	4,689,072
TOTAL	451,637	1,106,543	231,387	588,365	1,221,713	0	42,296	4,856,743

TABLE 36 PART B
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS WITH TOTAL MARKET > 68K HOMESTEADS OVER \$88,000*			FARM NON-HOMESTEAD			NON-COMM. SEAS. REC. RESIDENTIAL (2.30%)	TOTAL AG NET TAX CAPACITY
	HOUSE, GARAGE & 1 ACRE (2.00 & 3.00%)	REMAINDER TO 320 ACRES (.45 & 1.30%)	OVER 320 ACRES (.45 & 1.60%)	HOUSE, GARAGE & 1 ACRE (3.00%)	REMAINDER (1.60%)	TIMBERLANDS (1.60%)		
OTTERTAIL								
CITY	234	9,801	1,213	5,937	25,210	0	155,676	228,081
TOWN	10,346	818,704	458,735	329,666	1,476,671	1,715	5,953,325	10,658,022
TOTAL	10,580	828,505	459,948	335,603	1,501,881	1,715	6,109,001	10,886,103
PENNINGTON								
CITY	0	25	40	0	2,432	0	3,632	6,771
TOWN	9,347	91,152	223,594	41,448	430,376	0	942	1,088,076
TOTAL	9,347	91,177	223,634	41,448	432,808	0	4,574	1,094,847
PINE								
CITY	1,730	20,546	1,150	16,430	45,490	2,721	63,632	237,180
TOWN	32,292	181,601	95,489	162,280	281,475	42,836	2,589,226	4,135,817
TOTAL	34,022	202,147	96,639	178,710	326,965	45,557	2,652,858	4,372,997
PIPESTONE								
CITY	210	7,280	2,775	3,258	16,237	0	0	41,596
TOWN	4,164	437,055	227,499	90,277	1,089,370	0	0	2,126,723
TOTAL	4,374	444,335	230,274	93,535	1,105,607	0	0	2,168,319
POLK								
CITY	0	4,009	1,351	1,236	22,222	0	682	35,721
TOWN	24,904	1,235,141	1,318,584	189,724	4,490,662	0	660,604	8,694,370
TOTAL	24,904	1,239,150	1,319,915	190,960	4,512,884	0	661,286	8,730,091
POPE								
CITY	320	650	1,451	1,734	4,612	0	30,895	42,719
TOWN	39,642	392,866	340,645	102,919	708,476	3,312	772,409	2,760,222
TOTAL	39,962	393,516	342,096	104,653	713,088	3,312	803,304	2,802,941
RAMSEY								
CITY	26,981	14,510	0	25,392	85,852	404	70,728	243,238
TOWN	5,224	3,505	0	10,524	10,833	0	21,336	60,361
TOTAL	32,205	18,015	0	35,916	96,685	404	92,064	303,599
RED LAKE								
CITY	166	1,648	1,130	1,704	8,830	0	0	21,050
TOWN	692	95,203	139,542	39,687	385,655	3,020	0	857,659
TOTAL	858	96,851	140,672	41,391	394,485	3,020	0	878,709
REDWOOD								
CITY	984	9,560	2,873	2,088	34,119	0	0	57,288
TOWN	9,704	1,986,801	575,665	297,659	3,554,278	0	467	6,984,805
TOTAL	10,688	1,996,361	578,538	299,747	3,588,397	0	467	7,042,093
RENVILLE								
CITY	2,240	8,022	7,677	1,020	31,357	0	0	56,202
TOWN	122,421	2,702,507	1,083,429	183,978	3,314,583	0	19,979	8,157,952
TOTAL	124,661	2,710,529	1,091,106	184,998	3,345,940	0	19,979	8,214,154
RICE								
CITY	6,645	14,169	823	5,868	47,601	0	0	91,967
TOWN	263,042	1,288,817	178,145	248,721	860,857	0	458,594	4,303,968
TOTAL	269,687	1,302,986	178,968	254,589	908,458	0	458,594	4,395,935

TABLE 36 PART B
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS WITH TOTAL MARKET > 68K HOMESTEADS OVER \$88,000*			FARM NON-HOMESTEAD			NON-COMM. SEAS. REC. RESIDENTIAL (2.30%)	TOTAL AG NET TAX CAPACITY
	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	HOUSE, GARAGE & 1 ACRE	REMAINDER	TIMBERLANDS		
	(2.00 & 3.00%)	(.45 & 1.30%)	(.45 & 1.80%)	(3.00%)	(1.80%)	(1.60%)		
ROCK								
CITY	0	7,606	1,549	1,592	19,697	0	0	39,230
TOWN	4,012	839,396	302,490	169,842	2,023,286	0	0	3,653,066
TOTAL	4,012	847,002	304,039	171,434	2,042,983	0	0	3,692,296
ROSEAU								
CITY	0	397	0	117	2,220	0	1,124	6,548
TOWN	31,967	268,647	652,302	51,776	714,132	43,114	136,205	2,447,033
TOTAL	31,967	269,044	652,302	51,893	716,352	43,114	137,329	2,453,581
ST. LOUIS								
CITY	492	3,975	176	0	10,071	260,570	211,134	508,138
TOWN	3,847	16,610	6,899	16,210	68,037	1,210,966	5,655,714	7,303,898
TOTAL	4,339	20,585	7,075	16,210	78,108	1,471,536	5,866,848	7,812,036
SCOTT								
CITY	138,701	98,971	5,667	55,419	357,199	0	188,894	970,709
TOWN	677,078	879,601	39,796	185,398	644,512	0	73,340	3,680,847
TOTAL	815,779	978,572	45,463	240,817	1,001,711	0	262,234	4,651,556
SHERBURNE								
CITY	62,857	43,998	3,479	15,501	100,743	0	119,627	511,059
TOWN	202,037	250,342	93,466	108,147	417,029	995	727,153	2,765,778
TOTAL	264,894	294,340	96,945	123,648	517,772	995	846,780	3,276,837
SIBLEY								
CITY	0	1,163	38	369	12,152	0	0	15,287
TOWN	11,332	1,487,187	366,215	272,808	1,462,386	0	0	4,225,045
TOTAL	11,332	1,488,350	366,253	273,177	1,474,538	0	0	4,240,332
STEARNS								
CITY	848	12,863	1,600	6,366	45,109	0	21,036	120,214
TOWN	39,436	1,595,306	254,835	336,726	1,020,284	0	2,215,800	7,112,386
TOTAL	40,284	1,608,169	256,435	343,092	1,065,393	0	2,236,836	7,232,600
STEELE								
CITY	2,830	4,674	495	3,026	12,606	0	1,902	32,586
TOWN	95,331	1,127,863	225,317	112,157	939,392	0	44,116	3,151,579
TOTAL	98,161	1,132,537	225,812	115,183	951,998	0	46,018	3,184,165
STEVENS								
CITY	0	2,741	1,350	503	5,650	0	0	15,939
TOWN	23,742	493,556	432,554	46,984	1,073,899	0	12,477	2,351,928
TOTAL	23,742	496,297	433,904	47,487	1,079,549	0	12,477	2,367,867
SWIFT								
CITY	301	2,068	2,954	774	13,606	0	0	22,026
TOWN	22,892	498,829	475,234	76,792	1,333,994	0	2,863	2,734,240
TOTAL	23,193	500,897	478,188	77,566	1,347,600	0	2,863	2,756,266
TODD								
CITY	0	584	889	3,651	5,584	0	2,007	18,391
TOWN	7,299	264,592	100,578	204,207	459,701	2,780	1,273,514	3,275,485
TOTAL	7,299	265,176	101,467	207,858	465,285	2,780	1,275,521	3,293,876

TABLE 36 PART B
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS WITH TOTAL MARKET > 68K HOMESTEADS OVER \$68,000*			FARM NON-HOMESTEAD			NON-COMM. SEAS. REC. RESIDENTIAL (2.30%)	TOTAL AG NET TAX CAPACITY
	HOUSE, GARAGE & 1 ACRE (2.00 & 3.00%)	REMAINDER TO 320 ACRES (.45 & 1.30%)	OVER 320 ACRES (.45 & 1.60%)	HOUSE, GARAGE & 1 ACRE (3.00%)	REMAINDER (1.60%)	TIMBERLANDS (1.60%)		
	TRAVERSE							
CITY	0	1,459	2,460	24	6,645	0	0	12,162
TOWN	15,098	413,935	521,138	43,504	1,494,229	0	55,783	2,724,821
TOTAL	15,098	415,394	523,598	43,528	1,500,874	0	55,783	2,736,983
WABASHA								
CITY	882	7,448	1,965	3,567	17,506	110	57,546	106,173
TOWN	17,789	955,192	217,837	217,267	529,378	1,936	308,581	2,796,949
TOTAL	18,671	962,640	219,802	220,834	546,884	2,046	366,127	2,903,122
WADENA								
CITY	132	288	754	0	3,632	0	5,261	17,287
TOWN	14,370	54,252	39,231	101,430	218,078	7,389	111,251	886,783
TOTAL	14,502	54,540	39,985	101,430	221,710	7,389	116,512	904,070
WASECA								
CITY	576	2,085	471	0	3,631	0	0	9,742
TOWN	100,003	1,330,198	321,966	105,183	1,176,506	0	47,676	3,567,069
TOTAL	100,579	1,332,283	322,437	105,183	1,180,137	0	47,676	3,576,811
WASHINGTON								
CITY	326,987	281,110	1,665	91,241	976,763	5,240	490,395	2,472,051
TOWN	406,605	391,643	18,774	61,299	429,713	11,524	697,099	2,472,010
TOTAL	733,592	672,753	20,439	152,540	1,406,476	16,764	1,187,494	4,944,061
WATONWAN								
CITY	0	2,187	241	0	5,364	0	0	11,771
TOWN	45,360	1,431,332	462,053	93,116	1,648,197	0	25,124	4,044,777
TOTAL	45,360	1,433,519	462,294	93,116	1,653,561	0	25,124	4,056,548
WILKIN								
CITY	0	3,687	3,292	1,923	29,574	0	0	41,856
TOWN	22,029	599,465	826,801	56,198	2,162,344	0	0	3,911,930
TOTAL	22,029	603,152	830,093	58,121	2,191,918	0	0	3,953,786
WINONA								
CITY	1,524	11,709	3,804	10,326	18,595	0	19,465	80,410
TOWN	48,296	722,298	197,309	459,682	467,876	1,744	75,416	2,618,850
TOTAL	49,820	734,007	201,113	470,008	486,471	1,744	94,881	2,699,260
WRIGHT								
CITY	23,841	85,432	2,718	20,022	84,998	0	142,495	506,707
TOWN	444,127	1,132,430	87,762	222,378	753,291	0	2,662,625	7,132,974
TOTAL	467,968	1,217,862	90,480	242,400	838,289	0	2,805,120	7,639,681
YELLOW MEDICINE								
CITY	933	5,839	1,144	801	15,825	0	0	30,900
TOWN	3,978	974,901	476,474	180,859	1,700,789	0	0	3,794,700
TOTAL	4,911	980,740	477,618	181,660	1,716,614	0	0	3,825,600
STATEWIDE TOTAL								
CITY	1,578,954	2,043,644	206,378	886,650	6,186,977	412,992	12,219,324	26,278,481
TOWN	5,951,171	65,300,982	25,751,501	12,551,885	95,732,393	4,289,935	75,103,757	332,758,768
TOTAL	7,530,125	67,344,626	25,957,879	13,438,535	101,919,370	4,702,927	87,323,081	359,037,249

*Includes legal class \$68,000 - \$110,000 and over \$110,000 of market value.

TABLE 36 PART C
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER OF NON-AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL					
	UP TO \$68K	\$68K - \$110K	OVER \$110K	HOMESTEAD				NON-HOMESTEAD	
				BLIND/PARA VET/ DISABLED NON-AG				RESIDENTIAL	APARTMENT
				HSTD UP TO \$32K (0.45%)	UP TO \$68K (1.00%)	\$68K - \$110K (2.00%)	OVER \$110K (3.00%)	1,2 OR 3 UNITS (3.00%)	4 OR MORE UNITS (3.60%)
AITKIN									
CITY	751	17	2	979	212,517	2,490	0	88,955	71,127
TOWN	2,276	400	78	5,123	1,165,576	141,844	24,282	15,907	6,307
TOTAL	3,027	417	80	6,102	1,378,093	144,134	24,282	104,862	77,434
ANOKA									
CITY	20,735	34,853	5,095	18,850	37,774,139	13,996,327	4,124,898	7,393,049	9,748,228
TOWN	1,554	2,667	319	1,224	2,554,245	1,213,752	197,805	245,142	0
TOTAL	22,289	37,520	5,414	20,074	40,328,384	15,210,079	4,322,703	7,638,191	9,748,228
BECKER									
CITY	2,214	147	22	2,235	854,965	57,386	18,534	519,287	168,356
TOWN	3,099	591	69	2,414	1,643,653	234,028	49,854	391,827	24,382
TOTAL	5,313	738	91	4,649	2,498,618	291,414	68,388	911,114	192,738
BELTRAMI									
CITY	2,274	130	9	1,049	837,183	35,019	6,024	563,773	255,758
TOWN	3,044	638	102	2,041	1,735,266	269,752	85,026	427,228	46,827
TOTAL	5,318	768	111	3,090	2,572,449	304,771	91,050	991,001	302,585
BENTON									
CITY	2,823	482	21	2,229	1,658,359	109,227	9,351	460,959	2,071,274
TOWN	1,166	553	96	1,160	948,972	167,058	58,422	197,989	3,766
TOTAL	3,989	1,035	117	3,389	2,607,331	276,285	67,773	658,948	2,075,040
BIG STONE									
CITY	1,365	8	0	820	311,711	690	0	66,556	16,692
TOWN	131	8	0	0	45,944	1,456	0	12,749	0
TOTAL	1,496	16	0	820	357,655	2,146	0	79,305	16,692
BLUE EARTH									
CITY	6,164	1,286	132	6,020	3,571,155	442,480	76,140	1,331,621	2,189,806
TOWN	1,401	757	108	1,418	1,202,884	300,734	73,749	199,440	37,428
TOTAL	7,565	2,043	240	7,438	4,774,039	743,214	149,889	1,531,061	2,227,234
BROWN									
CITY	5,338	490	26	2,842	2,463,840	145,118	52,023	589,267	124,631
TOWN	341	121	6	74	226,933	33,782	4,200	23,427	0
TOTAL	5,679	611	32	2,916	2,690,773	178,900	56,223	612,694	124,631
CARLTON									
CITY	4,074	215	18	3,654	1,627,811	66,432	14,580	421,056	135,411
TOWN	2,850	236	9	1,559	1,258,740	66,826	8,265	136,155	6,595
TOTAL	6,924	451	27	5,213	2,886,551	133,258	22,845	557,211	142,006
CARVER									
CITY	2,506	4,571	2,136	1,872	5,924,458	3,458,294	3,457,454	1,482,504	2,093,429
TOWN	332	876	316	360	997,691	605,135	249,441	139,937	3,182
TOTAL	2,838	5,447	2,452	2,232	6,922,149	4,063,429	3,706,895	1,622,441	2,096,611
CASS									
CITY	1,365	225	149	2,062	673,278	191,279	160,050	238,809	42,484
TOWN	3,516	520	226	4,997	1,826,982	226,893	97,546	315,037	16,101
TOTAL	4,881	745	375	7,059	2,500,260	418,172	257,596	553,846	58,585

TABLE 36 PART C
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER OF NON-AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL					
	UP TO \$68K	\$68K - \$110K	OVER \$110K	HOMESTEAD				NON-HOMESTEAD	
				BLIND/PARA VET/ DISABLED NON-AG				RESIDENTIAL	APARTMENT
				HSTD UP TO \$32K	UP TO \$68K	\$68K - \$110K	OVER \$110K	1,2 OR 3 UNITS	4 OR MORE UNITS
				(0.45%)	(1.00%)	(2.00%)	(3.00%)	(3.00%)	(3.60%)
CHIPPEWA									
CITY	2,456	110	6	1,849	828,591	23,578	405	291,210	72,627
TOWN	414	17	1	398	141,569	3,202	45	39,960	0
TOTAL	2,870	127	7	2,247	970,160	26,780	450	331,170	72,627
CHISAGO									
CITY	2,431	1,140	137	2,520	2,105,644	430,896	68,034	544,825	558,432
TOWN	1,167	1,415	238	1,151	1,725,356	675,107	156,159	381,889	45,211
TOTAL	3,598	2,555	375	3,671	3,831,000	1,106,003	224,193	926,714	603,643
CLAY									
CITY	7,120	1,302	184	5,126	4,175,017	472,486	137,367	1,016,643	1,653,762
TOWN	987	299	15	155	661,604	80,406	8,466	118,281	0
TOTAL	8,107	1,601	199	5,281	4,836,621	552,892	145,833	1,134,924	1,653,762
CLEARWATER									
CITY	651	4	0	132	130,341	474	0	58,913	51,300
TOWN	709	13	1	208	218,594	2,892	684	43,532	0
TOTAL	1,360	17	1	340	348,935	3,366	684	102,445	51,300
COOK									
CITY	292	54	11	353	170,019	14,206	1,362	70,567	5,112
TOWN	569	205	97	72	445,816	125,047	69,873	89,035	1,217
TOTAL	861	259	108	425	615,835	139,253	71,235	159,602	6,329
COTTONWOOD									
CITY	2,499	45	1	446	692,708	10,212	24	244,821	43,867
TOWN	351	18	2	0	118,568	6,474	897	22,722	0
TOTAL	2,850	63	3	446	811,276	16,686	921	267,543	43,867
CROW WING									
CITY	5,443	1,068	327	6,959	2,963,407	597,546	313,247	1,242,884	611,639
TOWN	4,286	1,212	304	4,219	2,839,534	614,560	293,113	530,470	38,799
TOTAL	9,729	2,280	631	11,178	5,802,941	1,212,106	606,360	1,773,354	650,438
DAKOTA									
CITY	14,167	31,375	19,964	21,888	43,162,969	26,027,441	18,236,614	11,325,430	21,202,746
TOWN	511	1,298	639	792	1,602,700	922,690	298,920	353,210	41,159
TOTAL	14,678	32,673	20,603	22,680	44,765,669	26,950,131	18,535,534	11,678,640	21,243,905
DODGE									
CITY	2,260	132	4	1,978	1,013,433	29,380	1,224	159,248	91,059
TOWN	575	188	32	290	408,062	86,146	16,074	38,046	1,696
TOTAL	2,835	320	36	2,268	1,421,495	115,526	17,298	197,294	92,755
DOUGLAS									
CITY	2,652	144	29	1,919	1,074,210	47,949	18,918	578,324	405,440
TOWN	2,554	1,020	248	1,866	2,063,415	466,634	166,326	410,347	57,836
TOTAL	5,206	1,164	277	3,785	3,137,625	514,583	185,244	988,671	463,276
FARIBAULT									
CITY	3,439	146	2	2,628	1,048,318	38,414	5,250	343,727	59,455
TOWN	431	19	1	0	139,867	3,538	897	27,333	0
TOTAL	3,870	165	3	2,628	1,188,185	41,952	6,147	371,060	59,455

TABLE 36 PART C
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER OF NON-AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL					
	UP TO \$68K	\$68K - \$110K	OVER \$110K	HOMESTEAD				NON-HOMESTEAD	
				BLIND/PARA VET/ DISABLED NON-AG				RESIDENTIAL	APARTMENT
				HSTD UP TO \$32K (0.45%)	UP TO \$68K (1.00%)	\$68K - \$110K (2.00%)	OVER \$110K (3.00%)	1,2 OR 3 UNITS (3.00%)	4 OR MORE UNITS (3.60%)
FILLMORE									
CITY	3,430	91	7	2,375	1,148,603	23,986	4,233	295,447	80,245
TOWN	441	20	1	288	147,727	5,634	768	492,737	0
TOTAL	3,871	111	8	2,663	1,296,330	29,620	5,001	788,184	80,245
FREEBORN									
CITY	6,441	430	78	3,443	2,591,775	165,788	61,980	738,430	333,886
TOWN	1,238	189	22	643	636,380	67,076	15,238	110,412	0
TOTAL	7,679	619	100	4,086	3,228,155	232,864	77,218	848,842	333,886
GOODHUE									
CITY	5,191	1,657	178	4,223	3,682,705	569,799	128,034	1,076,034	936,508
TOWN	1,069	821	137	703	1,176,269	373,028	115,455	229,642	30,925
TOTAL	6,260	2,478	315	4,926	4,858,974	942,827	243,489	1,305,676	967,433
GRANT									
CITY	1,112	7	1	343	248,972	2,896	285	75,087	9,026
TOWN	222	21	2	0	93,338	3,810	1,539	22,080	0
TOTAL	1,334	28	3	343	342,310	6,706	1,824	97,167	9,026
HENNEPIN									
CITY	72,220	131,142	60,145	128,242	169,783,225	93,989,596	118,102,206	74,692,956	107,952,254
TOWN	47	335	90	144	315,499	206,984	44,427	29,301	0
TOTAL	72,267	131,477	60,235	128,386	170,098,724	94,196,580	118,146,633	74,722,257	107,952,254
HOUSTON									
CITY	2,792	349	9	2,296	1,361,817	83,012	2,622	225,972	158,164
TOWN	662	212	13	432	439,684	64,334	5,055	61,221	16,168
TOTAL	3,454	561	22	2,728	1,801,501	147,346	7,677	287,193	174,332
HUBBARD									
CITY	1,002	28	0	1,709	326,973	6,594	0	179,016	61,404
TOWN	2,596	429	71	2,201	1,388,833	190,824	59,715	343,442	0
TOTAL	3,598	457	71	3,910	1,715,806	197,418	59,715	522,458	61,404
ISANTI									
CITY	1,185	330	31	936	833,017	110,428	24,132	256,970	332,753
TOWN	2,459	960	47	2,018	1,925,658	271,849	21,029	376,011	2,304
TOTAL	3,644	1,290	78	2,954	2,758,675	382,277	45,161	632,981	335,057
ITASCA									
CITY	4,187	145	25	4,065	1,358,176	35,092	6,255	366,729	340,502
TOWN	6,464	1,029	200	6,912	3,321,474	395,351	126,021	308,638	22,100
TOTAL	10,651	1,174	225	10,977	4,679,650	430,443	132,276	675,367	362,602
JACKSON									
CITY	1,985	31	0	735	547,621	5,844	78	175,669	23,029
TOWN	286	9	3	72	102,045	3,166	2,499	37,929	0
TOTAL	2,271	40	3	807	649,666	9,010	2,577	213,598	23,029
KANABEC									
CITY	769	73	3	1,329	340,727	18,454	657	126,783	74,961
TOWN	1,498	168	3	1,385	690,717	36,079	411	181,943	2,581
TOTAL	2,267	241	6	2,714	1,031,444	54,533	1,068	308,726	77,542

TABLE 36 PART C
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER OF NON-AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL					
	UP TO \$68K	\$68K - \$110K	OVER \$110K	HOMESTEAD				NON-HOMESTEAD	
				BLIND/PARA VET/ DISABLED NON-AG				RESIDENTIAL	APARTMENT
				HSTD UP TO \$32K (0.45%)	UP TO \$68K (1.00%)	\$68K - \$110K (2.00%)	OVER \$110K (3.00%)	1,2 OR 3 UNITS (3.00%)	4 OR MORE UNITS (3.60%)
KANDIYOHI									
CITY	4,849	721	103	4,364	2,656,577	258,672	80,526	865,414	699,787
TOWN	1,997	760	198	1,652	1,490,271	378,837	171,195	373,275	5,784
TOTAL	6,846	1,481	301	6,016	4,146,848	637,509	251,721	1,238,689	705,571
KITTSOON									
CITY	1,038	34	1	354	271,004	8,592	66	84,723	12,370
TOWN	139	1	0	0	38,276	354	0	31,532	0
TOTAL	1,177	35	1	354	309,280	8,946	66	116,255	12,370
KOOCHICHING									
CITY	2,421	119	32	2,441	758,446	45,274	21,576	206,569	43,002
TOWN	1,224	157	22	1,216	521,604	65,966	15,255	85,497	0
TOTAL	3,645	276	54	3,657	1,280,050	111,240	36,831	292,066	43,002
LAC QUI PARLE									
CITY	1,484	13	0	789	350,955	1,994	0	92,906	24,793
TOWN	234	6	0	118	65,006	562	0	17,325	0
TOTAL	1,718	19	0	907	415,961	2,556	0	110,231	24,793
LAKE									
CITY	1,872	29	2	1,601	542,711	6,010	1,965	141,439	24,241
TOWN	1,471	168	27	538	677,362	63,601	23,229	144,340	0
TOTAL	3,343	197	29	2,139	1,220,073	69,611	25,194	285,779	24,241
LAKEWOODS									
CITY	387	11	1	0	102,316	3,842	672	33,339	3,974
TOWN	449	49	5	252	199,477	17,704	2,289	24,387	0
TOTAL	836	60	6	252	301,793	21,546	2,961	57,726	3,974
LE SUEUR									
CITY	3,358	457	23	1,993	1,681,861	126,646	13,170	365,694	116,042
TOWN	973	657	120	720	985,147	321,184	71,217	129,030	9,573
TOTAL	4,331	1,114	143	2,713	2,667,008	447,830	84,387	494,724	125,615
LINCOLN									
CITY	1,216	7	0	480	287,666	1,642	0	75,878	8,345
TOWN	148	4	0	0	36,162	632	0	11,307	0
TOTAL	1,364	11	0	480	323,828	2,274	0	87,185	8,345
LYON									
CITY	3,953	557	45	2,912	1,862,268	169,308	28,119	505,174	711,951
TOWN	516	72	4	0	250,941	21,558	1,530	55,973	0
TOTAL	4,469	629	49	2,912	2,113,209	190,866	29,649	561,147	711,951
MCLEOD									
CITY	4,619	997	92	2,318	2,861,996	310,544	47,024	552,224	576,273
TOWN	743	459	51	504	698,865	180,641	28,350	87,528	0
TOTAL	5,362	1,456	143	2,822	3,560,861	491,185	75,374	639,752	576,273
MAHNOMEN									
CITY	497	3	0	333	125,491	538	0	35,340	13,364
TOWN	349	6	0	224	100,379	628	0	27,085	0
TOTAL	846	9	0	557	225,870	1,166	0	62,425	13,364

TABLE 36 PART C
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER OF NON-AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL					
	UP TO \$68K	\$68K - \$110K	OVER \$110K	HOMESTEAD				NON-HOMESTEAD	
				BLIND/PARA VET/ DISABLED NON-AG				RESIDENTIAL	APARTMENT
				HSTD UP TO \$32K (0.45%)	UP TO \$68K (1.00%)	\$68K - \$110K (2.00%)	OVER \$110K (3.00%)	1,2 OR 3 UNITS (3.00%)	4 OR MORE UNITS (3.60%)
MARSHALL									
CITY	1,439	45	3	868	426,394	10,150	1,353	121,871	21,208
TOWN	352	10	0	0	93,889	1,582	0	45,188	0
TOTAL	1,791	55	3	868	520,283	11,732	1,353	167,059	21,208
MARTIN									
CITY	4,590	342	56	1,192	1,791,147	138,458	44,400	542,413	125,753
TOWN	480	14	2	126	159,902	5,668	663	61,426	0
TOTAL	5,070	356	58	1,318	1,951,049	144,126	45,063	603,839	125,753
MEEKER									
CITY	2,553	173	13	1,676	1,076,181	39,850	11,847	347,836	151,929
TOWN	1,245	363	31	343	794,529	127,824	12,963	129,784	0
TOTAL	3,798	536	44	2,019	1,870,710	167,674	24,810	477,620	151,929
MILLE LACS									
CITY	1,848	108	16	1,311	811,840	24,856	6,516	283,191	144,136
TOWN	1,731	216	26	3,099	866,222	53,449	10,965	217,743	1,490
TOTAL	3,579	324	42	4,410	1,678,062	78,305	17,481	500,934	145,626
MORRISON									
CITY	3,060	94	3	4,113	1,139,655	19,476	663	388,538	153,908
TOWN	1,979	488	64	877	1,241,041	182,460	37,182	277,047	2,261
TOTAL	5,039	582	67	4,990	2,380,696	201,936	37,845	665,585	156,169
MOWER									
CITY	7,846	610	126	6,559	3,211,871	286,790	84,165	652,894	489,596
TOWN	1,272	189	16	819	629,074	63,948	11,643	68,854	11,070
TOTAL	9,118	799	142	7,378	3,840,945	350,738	95,808	721,748	500,666
MURRAY									
CITY	1,631	17	0	1,542	435,222	3,034	0	126,806	52,402
TOWN	265	33	1	392	119,268	9,262	939	30,795	0
TOTAL	1,896	50	1	1,934	554,490	12,296	939	157,601	52,402
NICOLLET									
CITY	3,561	1,086	147	3,146	2,520,652	403,846	105,630	563,440	577,326
TOWN	507	221	24	144	392,860	88,272	17,640	59,782	0
TOTAL	4,068	1,307	171	3,290	2,913,512	492,118	123,270	623,222	577,326
NOBLES									
CITY	3,651	388	58	2,681	1,509,495	147,580	34,176	409,591	245,802
TOWN	421	17	3	65	124,354	7,184	2,259	35,335	0
TOTAL	4,072	405	61	2,746	1,633,849	154,764	36,435	444,926	245,802
NORMAN									
CITY	1,338	30	2	632	362,679	6,804	0	108,166	28,252
TOWN	336	4	1	144	95,013	2,648	279	27,861	0
TOTAL	1,674	34	3	776	457,692	9,452	279	136,027	28,252
OLMSTED									
CITY	13,596	5,994	1,441	9,960	11,879,940	3,006,119	1,383,264	3,917,103	3,205,956
TOWN	2,100	1,356	976	432	2,637,811	1,328,910	1,223,469	390,268	14,800
TOTAL	15,696	7,350	2,417	10,392	14,517,751	4,335,029	2,606,733	4,307,371	3,220,756

TABLE 36 PART C
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER OF NON-AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL					
	UP TO \$68K	\$68K - \$110K	OVER \$110K	HOMESTEAD				NON-HOMESTEAD	
				BLIND/PARA VET/ DISABLED NON-AG				RESIDENTIAL	APARTMENT
				HSTD UP TO \$32K (0.45%)	UP TO \$68K (1.00%)	\$68K - \$110K (2.00%)	OVER \$110K (3.00%)	1,2 OR 3 UNITS (3.00%)	4 OR MORE UNITS (3.60%)
OTTER TAIL									
CITY	5,815	253	26	3,724	2,127,496	75,978	10,857	641,751	568,374
TOWN	4,141	853	131	3,558	2,278,623	298,521	54,649	231,531	40,959
TOTAL	9,956	1,106	157	7,282	4,406,119	374,499	65,506	873,282	609,333
PENNINGTON									
CITY	2,056	94	6	891	759,022	29,226	3,264	213,173	109,735
TOWN	608	57	2	144	264,863	16,470	303	48,561	2,369
TOTAL	2,664	151	8	1,035	1,023,885	45,696	3,567	261,734	112,104
PINE									
CITY	1,759	80	7	1,731	639,568	26,568	5,658	256,406	115,407
TOWN	1,935	293	25	1,405	942,098	86,384	18,939	302,387	8,125
TOTAL	3,694	373	32	3,136	1,581,666	112,952	24,597	558,793	123,532
PIPESTONE									
CITY	2,150	64	1	1,286	645,719	14,980	507	183,735	59,584
TOWN	143	16	2	123	61,862	6,256	1,644	25,809	0
TOTAL	2,293	80	3	1,409	707,581	21,236	2,151	209,544	59,584
POLK									
CITY	4,982	438	29	4,451	2,044,644	124,963	13,491	570,499	456,788
TOWN	1,043	142	7	1,060	469,955	42,420	2,577	134,404	0
TOTAL	6,025	580	36	5,511	2,514,599	167,383	16,068	704,903	456,788
POPE									
CITY	1,410	45	7	1,387	431,920	9,632	288	169,186	96,546
TOWN	651	102	21	504	332,987	42,871	16,770	89,256	0
TOTAL	2,061	147	28	1,891	764,907	52,503	17,058	258,442	96,546
RAMSEY									
CITY	41,117	54,453	17,494	82,931	71,393,150	32,803,326	20,698,811	20,294,132	37,737,880
TOWN	428	1,815	768	1,224	1,998,922	1,384,076	841,943	367,853	15,207
TOTAL	41,545	56,268	18,262	84,155	73,390,072	34,187,402	21,540,754	20,661,985	37,753,087
RED LAKE									
CITY	660	3	0	0	153,788	740	0	36,915	20,004
TOWN	168	3	0	0	44,448	356	0	12,087	0
TOTAL	828	6	0	0	198,236	1,096	0	49,002	20,004
REDWOOD									
CITY	3,141	169	5	907	998,925	43,322	2,865	256,390	165,290
TOWN	266	28	8	88	113,535	14,944	1,755	27,213	0
TOTAL	3,407	197	13	995	1,112,460	58,266	4,620	283,603	165,290
RENVILLE									
CITY	3,221	80	4	1,308	952,701	16,860	1,638	234,858	149,742
TOWN	330	18	3	223	117,110	6,726	369	33,165	0
TOTAL	3,551	98	7	1,531	1,069,811	23,586	2,007	268,023	149,742
RICE									
CITY	5,302	1,930	156	7,824	3,914,699	613,743	113,334	873,975	876,648
TOWN	1,306	905	150	720	1,345,264	422,990	104,913	170,419	2,675
TOTAL	6,608	2,835	306	8,544	5,259,963	1,036,733	218,247	1,044,394	879,323

TABLE 36 PART C
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER OF NON-AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL					
	UP TO \$68K	\$68K - \$110K	OVER \$110K	HOMESTEAD				NON-HOMESTEAD	
				BLIND/PARA VET/ DISABLED NON-AG	UP TO \$68K	\$68K - \$110K	OVER \$110K	RESIDENTIAL 1,2 OR 3 UNITS	APARTMENT 4 OR MORE UNITS
				HSTD UP TO \$32K						(0.45%)	(1.00%)	(2.00%)	(3.00%)	(3.00%)	(3.60%)
ROCK									
CITY	1,716	91	3	1,178	581,800	20,006	531	127,905	70,910
TOWN	168	20	0	0	65,430	4,299	0	20,153	0
TOTAL	1,884	111	3	1,178	647,230	24,305	531	148,058	70,910
ROSEAU									
CITY	1,213	94	7	235	484,710	27,634	2,301	115,131	149,011
TOWN	1,060	80	10	171	414,788	21,474	9,612	117,165	385
TOTAL	2,273	174	17	406	899,498	49,108	11,913	232,296	149,396
ST. LOUIS									
CITY	39,781	2,217	434	30,651	15,118,827	1,008,893	396,024	3,172,482	2,515,260
TOWN	13,106	1,374	127	7,294	5,854,299	497,489	126,831	415,704	20,106
TOTAL	52,887	3,591	561	37,945	20,973,126	1,506,382	522,855	3,588,186	2,535,366
SCOTT									
CITY	2,946	6,932	1,142	2,736	7,086,083	3,081,156	977,304	1,655,199	1,435,124
TOWN	289	1,434	620	432	1,546,816	1,146,763	514,896	212,339	39,658
TOTAL	3,235	8,366	1,762	3,168	8,632,899	4,227,919	1,492,200	1,867,538	1,474,782
SHERBURNE									
CITY	2,672	1,748	300	3,420	2,809,212	765,226	182,130	749,269	1,350,987
TOWN	2,240	1,450	252	2,033	2,328,223	593,876	177,993	434,081	17,071
TOTAL	4,912	3,198	552	5,453	5,137,435	1,359,102	360,123	1,183,350	1,368,058
SIBLEY									
CITY	2,251	76	1	1,642	792,968	14,114	1,956	155,943	28,959
TOWN	463	94	3	144	260,223	23,896	774	36,126	3,460
TOTAL	2,714	170	4	1,786	1,053,191	38,010	2,730	192,069	32,419
STEARNS									
CITY	12,702	1,824	298	8,854	7,159,225	675,037	247,722	2,017,684	5,198,856
TOWN	5,269	3,023	504	2,151	5,062,356	1,229,004	497,405	624,727	216,857
TOTAL	17,971	4,847	802	11,005	12,221,581	1,904,041	745,127	2,642,411	5,415,713
STEELE									
CITY	4,940	1,107	175	3,910	3,203,739	392,554	150,900	647,986	436,169
TOWN	657	216	46	360	456,094	63,708	9,027	58,821	10,498
TOTAL	5,597	1,323	221	4,270	3,659,833	456,262	159,927	706,807	446,667
STEVENS									
CITY	1,525	64	4	252	528,501	14,286	687	209,830	91,907
TOWN	253	35	2	0	117,075	7,982	1,323	19,203	0
TOTAL	1,778	99	6	252	645,576	22,268	2,010	229,033	91,907
SWIFT									
CITY	2,023	24	2	1,889	529,821	5,266	12	141,087	70,487
TOWN	341	5	1	144	93,632	206	0	18,006	4,039
TOTAL	2,364	29	3	2,033	623,453	5,472	12	159,093	74,526
TODD									
CITY	2,401	30	1	1,301	648,663	4,554	129	233,226	27,134
TOWN	1,781	132	14	1,275	706,110	35,100	10,707	168,390	0
TOTAL	4,182	162	15	2,576	1,354,773	39,654	10,836	401,616	27,134

TABLE 36 PART C
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	NUMBER OF NON-AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL					
	UP TO \$68K	\$68K - \$110K	OVER \$110K	HOMESTEAD				NON-HOMESTEAD	
				BLIND/PARA VET/ DISABLED NON-AG				RESIDENTIAL	APARTMENT
				HSTD UP TO \$32K (0.45%)	UP TO \$68K (1.00%)	\$68K - \$110K (2.00%)	OVER \$110K (3.00%)	1,2 OR 3 UNITS (3.00%)	4 OR MORE UNITS (3.60%)
TRAVERSE									
CITY	893	8	2	288	185,921	2,568	1,575	60,035	11,200
TOWN	85	0	0	288	23,082	0	0	7,970	0
TOTAL	978	8	2	576	209,003	2,568	1,575	68,005	11,200
WABASHA									
CITY	3,087	283	22	3,183	1,456,526	78,616	28,197	361,072	136,800
TOWN	846	289	33	343	584,083	108,014	14,661	170,905	3,629
TOTAL	3,933	572	55	3,526	2,040,609	186,630	42,858	531,977	140,429
WADENA									
CITY	1,949	40	0	1,613	584,737	6,972	0	214,223	78,043
TOWN	723	21	2	767	250,109	5,864	234	40,488	1,768
TOTAL	2,672	61	2	2,380	834,846	12,836	234	254,711	79,811
WASECA									
CITY	2,972	209	15	1,544	1,382,795	58,241	10,875	351,455	224,808
TOWN	610	220	48	0	447,574	98,198	32,079	76,410	3,629
TOTAL	3,582	429	63	1,544	1,830,369	156,439	42,954	427,865	228,437
WASHINGTON									
CITY	8,274	17,581	6,498	10,334	21,080,347	11,536,245	9,460,383	5,619,141	4,246,630
TOWN	539	2,918	2,678	2,376	4,100,039	3,602,813	3,346,834	967,177	10,732
TOTAL	8,813	20,499	9,176	12,710	25,180,386	15,139,058	12,807,217	6,586,318	4,257,362
WATONWAN									
CITY	2,226	102	2	1,885	729,099	23,182	582	206,823	15,223
TOWN	210	24	6	118	83,552	12,896	4,002	10,923	0
TOTAL	2,436	126	8	2,003	812,651	36,078	4,584	217,746	15,223
WILKIN									
CITY	1,227	64	6	1,124	408,631	19,030	6,911	113,802	49,261
TOWN	189	7	2	0	65,456	3,230	1,302	14,454	0
TOTAL	1,416	71	8	1,124	474,087	22,260	8,213	128,256	49,261
WINONA									
CITY	7,323	893	108	5,175	3,660,087	321,174	70,977	917,199	945,772
TOWN	1,330	432	123	144	991,614	222,884	122,687	157,804	7,797
TOTAL	8,653	1,325	231	5,319	4,651,701	544,058	193,664	1,075,003	953,569
WRIGHT									
CITY	4,800	2,824	187	4,561	4,471,520	836,088	106,977	1,528,873	1,171,667
TOWN	2,412	3,085	512	2,469	3,683,120	1,396,506	340,603	840,664	16,149
TOTAL	7,212	5,909	699	7,030	8,154,640	2,232,594	447,580	2,369,537	1,187,816
YELLOW MEDICINE									
CITY	2,038	43	0	1,261	555,164	10,766	0	164,705	31,305
TOWN	324	35	1	144	124,691	7,960	480	22,875	0
TOTAL	2,362	78	1	1,405	679,855	18,726	480	187,580	31,305
STATEWIDE TOTAL									
CITY	444,712	317,925	117,858	482,847	489,684,059	198,889,784	179,393,999	160,156,160	218,047,288
TOWN	112,091	41,640	11,168	85,686	81,653,081	22,192,941	10,138,580	14,561,451	874,675
TOTAL	556,803	359,565	129,026	568,533	571,337,140	221,082,725	189,532,579	174,717,611	218,921,963

TABLE 36 PART D
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	GOVERNMENTAL HOUSING (NON-AG)			COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)			VACANT LAND CLASS 5 (NON-AG)		
	LAND (3.00%)	LAND (3.60%)	FHA (2.00%)	TITLE II, MHFA, SEC. 8 (2.30%)	CLASS 1C UP TO \$32K (0.60%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (2.30%)	NON- COMMERCIAL (4.95%)	COMMERCIAL (4.95%)
<u>AITKIN</u>									
CITY	0	2,855	9,940	26,312	0	0	5,346	10,521	4,921
TOWN	0	0	0	0	6,950	13,281	45,807	0	0
TOTAL	0	2,855	9,940	26,312	6,950	13,281	51,153	10,521	4,921
<u>ANOKA</u>									
CITY	1,349,103	114,718	13,472	874,956	0	0	0	3,833,790	3,964,887
TOWN	22,386	0	0	0	0	0	0	301,713	30,013
TOTAL	1,371,489	114,718	13,472	874,956	0	0	0	4,135,503	3,994,900
<u>BECKER</u>									
CITY	0	7,975	30,846	84,028	550	707	12,684	14,919	11,416
TOWN	0	0	0	0	11,198	40,222	118,526	8,307	639
TOTAL	0	7,975	30,846	84,028	11,748	40,929	131,210	23,226	12,055
<u>BELTRAMI</u>									
CITY	25,407	8,990	8,340	167,238	0	0	7,871	74,897	1,128
TOWN	24,675	0	0	0	10,532	21,737	73,033	680	0
TOTAL	50,082	8,990	8,340	167,238	10,532	21,737	80,904	75,577	1,128
<u>BENTON</u>									
CITY	86,196	19,966	35,624	116,339	0	0	0	54,491	109,842
TOWN	18,909	0	0	0	0	0	4,920	100,090	495
TOTAL	105,105	19,966	35,624	116,339	0	0	4,920	154,581	110,337
<u>BIG STONE</u>									
CITY	0	1,616	28,082	467	104	0	0	0	35
TOWN	0	0	0	273	0	0	1,065	0	0
TOTAL	0	1,616	28,082	740	104	0	1,065	0	35
<u>BLUE EARTH</u>									
CITY	94,275	35,074	41,468	235,887	0	0	4,347	109,742	167,594
TOWN	13,371	0	0	0	0	0	5,902	80,144	4,006
TOTAL	107,646	35,074	41,468	235,887	0	0	10,249	189,886	171,600
<u>BROWN</u>									
CITY	22,953	22,206	13,662	138,857	0	0	1,058	142,946	0
TOWN	3,180	0	0	0	0	0	0	5,555	0
TOTAL	26,133	22,206	13,662	138,857	0	0	1,058	148,501	0
<u>CARLTON</u>									
CITY	0	13,675	13,270	105,738	324	96	716	0	0
TOWN	0	0	0	0	320	242	0	0	0
TOTAL	0	13,675	13,270	105,738	644	338	716	0	0
<u>CARVER</u>									
CITY	0	64,286	131,606	204,166	0	0	575	1,383,255	475,999
TOWN	0	0	0	0	0	0	3,882	72,533	0
TOTAL	0	64,286	131,606	204,166	0	0	4,457	1,455,788	475,999
<u>CASS</u>									
CITY	0	3,888	38,820	0	3,403	32,427	223,315	1,382	327
TOWN	0	0	0	0	27,223	114,467	227,245	1,580	5,531
TOTAL	0	3,888	38,820	0	30,626	146,894	450,560	2,962	5,858

TABLE 36 PART D
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	GOVERNMENTAL HOUSING (NON-AG)			COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)			VACANT LAND CLASS 5 (NON-AG)		
	LAND (3.00%)	LAND (3.60%)	FHA (2.00%)	TITLE II, MHFA, SEC. 8 (2.30%)	CLASS 1C UP TO \$32K (0.60%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (2.30%)	NON- COMMERCIAL (4.95%)	COMMERCIAL (4.95%)
CHIPPEWA									
CITY	0	9,555	53,958	19,159	0	0	1,865	1,915	0
TOWN	0	0	0	0	0	0	0	2,954	0
TOTAL	0	9,555	53,958	19,159	0	0	1,865	4,869	0
CHISAGO									
CITY	0	38,239	69,956	138,348	0	0	7,381	187,388	21,157
TOWN	0	0	0	0	2,016	6,177	13,111	337,056	658
TOTAL	0	38,239	69,956	138,348	2,016	6,177	20,492	524,444	21,815
CLAY									
CITY	50,052	20,446	21,824	136,478	0	0	0	10,609	5,554
TOWN	695	0	0	0	84	0	281	0	0
TOTAL	50,747	20,446	21,824	136,478	84	0	281	10,609	5,554
CLEARWATER									
CITY	1,503	821	15,226	13,628	0	0	414	7,069	0
TOWN	0	0	0	0	288	62	501	2,647	0
TOTAL	1,503	821	15,226	13,628	288	62	915	9,716	0
COOK									
CITY	0	2,016	4,204	13,149	0	0	0	22,621	10,835
TOWN	0	0	0	0	3,751	14,365	89,120	1,154	1,188
TOTAL	0	2,016	4,204	13,149	3,751	14,365	89,120	23,775	12,023
COTTONWOOD									
CITY	591	5,677	31,114	51,826	0	0	244	15,475	0
TOWN	513	0	0	0	0	0	391	1,555	0
TOTAL	1,104	5,677	31,114	51,826	0	0	635	17,030	0
CROW WING									
CITY	30,498	11,885	24,068	123,520	5,347	25,351	201,659	17,785	102,149
TOWN	8,895	0	0	0	16,413	90,416	94,406	25	41,417
TOTAL	39,393	11,885	24,068	123,520	21,760	115,767	296,065	17,810	143,566
DAKOTA									
CITY	956,937	0	8,654	1,616,541	0	0	0	4,915,427	8,529,466
TOWN	0	0	0	0	0	0	0	101,346	39,487
TOTAL	956,937	0	8,654	1,616,541	0	0	0	5,016,773	8,568,953
DODGE									
CITY	0	8,747	18,598	66,981	0	0	313	32,511	0
TOWN	0	0	0	0	0	0	5,376	25,450	0
TOTAL	0	8,747	18,598	66,981	0	0	5,689	57,961	0
DOUGLAS									
CITY	42	15,299	54,422	112,508	768	1,163	1,831	13,797	42,911
TOWN	0	0	0	0	12,354	35,130	86,814	6,421	6,545
TOTAL	42	15,299	54,422	112,508	13,122	36,293	88,645	20,218	49,456
FARIBAUT									
CITY	0	3,697	26,986	31,411	0	0	1,237	22,464	33,221
TOWN	0	0	0	0	0	0	0	5,147	5,660
TOTAL	0	3,697	26,986	31,411	0	0	1,237	27,611	38,881

TABLE 36 PART D
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	GOVERNMENTAL HOUSING (NON-AG)			TITLE II, MHFA, SEC. 8 (2.30%)	COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)			VACANT LAND CLASS 5 (NON-AG)	
	LAND (3.00%)	LAND (3.60%)	FHA (2.00%)		CLASS 1C UP TO \$32K (0.60%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (2.30%)	NON- COMMERCIAL (4.95%)	COMMERCIAL (4.95%)
FILLMORE									
CITY	3,804	12,957	96,220	44,648	0	0	1,169	28,606	29,036
TOWN	0	0	0	0	0	0	23	3,408	422
TOTAL	3,804	12,957	96,220	44,648	0	0	1,192	32,014	29,458
FREEBORN									
CITY	0	32,159	33,008	96,706	0	0	803	75,372	25,508
TOWN	0	0	0	0	0	0	644	19,721	15
TOTAL	0	32,159	33,008	96,706	0	0	1,447	95,093	25,523
GOODHUE									
CITY	0	47,663	90,592	202,440	0	0	17,901	109,614	0
TOWN	0	0	0	0	192	375	23,039	49,098	0
TOTAL	0	47,663	90,592	202,440	192	375	40,940	158,712	0
GRANT									
CITY	0	2,488	30,432	35	0	0	0	5,004	1,281
TOWN	0	0	0	251	180	0	1,481	208	238
TOTAL	0	2,488	30,432	286	180	0	1,481	5,212	1,519
HENNEPIN									
CITY	355,806	1,777,442	38,322	7,872,505	0	4,266	54,961	14,472,009	11,228,651
TOWN	0	0	0	0	0	0	0	24,845	48,156
TOTAL	355,806	1,777,442	38,322	7,872,505	0	4,266	54,961	14,496,854	11,276,807
HOUSTON									
CITY	13,080	4,727	4,800	56,254	0	0	1,865	33,697	23,475
TOWN	354	0	0	0	0	0	711	37,138	2,454
TOTAL	13,434	4,727	4,800	56,254	0	0	2,576	70,835	25,929
HUBBARD									
CITY	405	6,886	0	87,477	919	965	2,544	21,961	8,180
TOWN	3,435	0	0	0	16,627	69,476	152,944	265,754	1,420
TOTAL	3,840	6,886	0	87,477	17,546	70,441	155,488	287,715	9,600
ISANTI									
CITY	25,080	26,601	56,244	86,545	0	0	729	53,150	5,832
TOWN	21,249	0	0	0	576	4,018	4,375	137,282	2,937
TOTAL	46,329	26,601	56,244	86,545	576	4,018	5,104	190,432	8,769
ITASCA									
CITY	819	18,967	174,286	23,547	53	0	5,284	93,757	158
TOWN	0	0	0	0	13,399	20,199	82,671	9,942	188
TOTAL	819	18,967	174,286	23,547	13,452	20,199	87,955	103,699	346
JACKSON									
CITY	0	8,089	40,056	40,085	0	0	1,826	18,326	0
TOWN	0	0	0	0	0	0	0	11,168	0
TOTAL	0	8,089	40,056	40,085	0	0	1,826	29,494	0
KANABEC									
CITY	22,767	5,770	13,742	29,633	0	0	1,907	64,349	0
TOWN	6,567	0	0	0	0	0	13,170	29,265	0
TOTAL	29,334	5,770	13,742	29,633	0	0	15,077	93,614	0

TABLE 36 PART D
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	GOVERNMENTAL HOUSING (NON-AG)			COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)			VACANT LAND CLASS 6 (NON-AG)		
	LAND (3.00%)	LAND (3.60%)	FHA (2.00%)	TITLE II, MHFA, SEC. 8 (2.30%)	CLASS 1C UP TO \$32K (0.60%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (2.30%)	NON- COMMERCIAL (4.95%)	COMMERCIAL (4.95%)
<u>KANDIYOHI</u>									
CITY	0	41,546	82,962	168,392	443	2,840	8,699	84,500	0
TOWN	0	0	0	0	2,954	10,540	15,385	75,567	0
TOTAL	0	41,546	82,962	168,392	3,397	13,380	24,084	160,067	0
<u>KITTSON</u>									
CITY	1,515	1,220	20,280	14,348	0	0	290	0	0
TOWN	0	0	0	0	0	0	319	15	0
TOTAL	1,515	1,220	20,280	14,348	0	0	609	15	0
<u>KOCHICHING</u>									
CITY	0	3,907	11,239	65,208	384	1,084	38,173	32,760	0
TOWN	0	0	0	0	767	241	3,954	15,420	0
TOTAL	0	3,907	11,239	65,208	1,151	1,325	42,127	48,180	0
<u>LAC QUI PARLE</u>									
CITY	0	3,812	5,528	33,442	0	0	0	5,627	432
TOWN	0	0	0	0	0	0	0	305	0
TOTAL	0	3,812	5,528	33,442	0	0	0	5,932	432
<u>LAKE</u>									
CITY	2,906	0	0	33,692	0	0	1,081	22,592	0
TOWN	0	0	0	0	3,434	5,303	45,129	10,114	0
TOTAL	2,906	0	0	33,692	3,434	5,303	46,210	32,706	0
<u>LAKE/WOODS</u>									
CITY	486	338	0	13,294	0	0	0	2,274	1,728
TOWN	1,857	360	3,754	0	3,650	8,953	84,044	0	0
TOTAL	2,343	698	3,754	13,294	3,650	8,953	84,044	2,274	1,728
<u>LE SUEUR</u>									
CITY	6,870	6,440	39,506	49,818	138	0	2,618	43,636	2,402
TOWN	522	0	0	0	0	0	42,320	32,813	520
TOTAL	7,392	6,440	39,506	49,818	138	0	44,938	76,449	2,922
<u>LINCOLN</u>									
CITY	0	3,488	24,520	11,995	0	0	1,067	6,751	268
TOWN	0	0	0	0	0	0	0	9,379	0
TOTAL	0	3,488	24,520	11,995	0	0	1,067	16,130	268
<u>LYON</u>									
CITY	31,641	17,914	34,898	139,350	0	0	1,850	95,239	62,392
TOWN	0	0	0	0	0	0	0	9,335	818
TOTAL	31,641	17,914	34,898	139,350	0	0	1,850	104,574	63,210
<u>MCLEOD</u>									
CITY	27,960	21,297	50,180	153,839	0	0	0	99,132	21,173
TOWN	2,781	0	0	0	0	0	0	21,044	3,827
TOTAL	30,741	21,297	50,180	153,839	0	0	0	120,176	25,000
<u>MAHNOMEN</u>									
CITY	0	915	5,978	13,294	0	0	117	0	0
TOWN	0	0	0	0	837	492	8,920	0	0
TOTAL	0	915	5,978	13,294	837	492	9,037	0	0

TABLE 36 PART D
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	GOVERNMENTAL HOUSING (NON-AG)				COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)			VACANT LAND CLASS 5 (NON-AG)	
	LAND (3.00%)	LAND (3.80%)	FHA (2.00%)	TITLE II, MHFA, SEC. 8 (2.30%)	CLASS 1C UP TO \$32K (0.80%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (2.30%)	NON- COMMERCIAL (4.95%)	COMMERCIAL (4.85%)
MARSHALL									
CITY	3,339	2,258	34,554	5,633	0	0	449	74	0
TOWN	261	0	0	0	0	0	202	0	0
TOTAL	3,600	2,258	34,554	5,633	0	0	651	74	0
MARTIN									
CITY	8,868	8,335	47,364	107,742	0	0	1,065	48,093	22,425
TOWN	351	0	0	0	0	0	1,316	28,796	500
TOTAL	9,219	8,335	47,364	107,742	0	0	2,381	74,889	22,925
MEEKER									
CITY	0	11,379	34,266	59,330	0	0	0	34,089	4,934
TOWN	0	0	0	0	0	0	0	34,988	0
TOTAL	0	11,379	34,266	59,330	0	0	0	69,057	4,934
MILLE LACS									
CITY	0	24,812	58,646	75,074	449	166	6,340	5,768	10,652
TOWN	0	0	0	152	872	707	27,166	5,094	717
TOTAL	0	24,812	58,646	75,226	1,321	873	33,506	10,862	11,369
MORRISON									
CITY	21,654	14,861	106,000	75,910	0	0	0	804	24,366
TOWN	1,860	0	0	0	1,865	4,399	26,113	644	1,727
TOTAL	23,514	14,861	106,000	75,910	1,865	4,399	26,113	1,448	26,093
MOWER									
CITY	0	9,756	12,394	69,642	0	0	5,707	61,311	21,446
TOWN	0	0	0	0	0	0	14,291	15,877	609
TOTAL	0	9,756	12,394	69,642	0	0	19,998	76,988	22,055
MURRAY									
CITY	0	4,255	41,154	3,618	0	0	747	10,169	0
TOWN	0	0	0	0	0	0	0	19,843	0
TOTAL	0	4,255	41,154	3,618	0	0	747	30,012	0
NICOLLET									
CITY	40,350	20,861	26,536	123,932	0	0	2,013	93,619	36,080
TOWN	0	0	0	0	0	0	0	14,594	951
TOTAL	40,350	20,861	26,536	123,932	0	0	2,013	108,213	37,031
NOBLES									
CITY	16,278	10,595	22,486	130,653	0	0	1,677	52,198	56,678
TOWN	0	0	0	0	0	0	63	7,693	1,163
TOTAL	16,278	10,595	22,486	130,653	0	0	1,740	59,891	57,841
NORMAN									
CITY	0	2,812	14,338	31,660	0	0	0	0	0
TOWN	0	0	0	0	0	0	0	0	0
TOTAL	0	2,812	14,338	31,660	0	0	0	0	0
OLMSTED									
CITY	89,778	74,301	71,704	624,816	0	0	16,010	418,674	134,546
TOWN	42,039	0	0	0	131	0	662	131,041	8,617
TOTAL	131,817	74,301	71,704	624,816	131	0	16,672	549,715	143,163

TABLE 36 PART D
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	GOVERNMENTAL HOUSING (NON-AG)			COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)			VACANT LAND CLASS 5 (NON-AG)		
	LAND (3.00%)	LAND (3.60%)	FHA (2.00%)	TITLE II, MHFA, SEC. 8 (2.30%)	CLASS 1C UP TO \$32K (0.60%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (2.30%)	NON- COMMERCIAL (4.95%)	COMMERCIAL (4.95%)
OTTER TAIL									
CITY	0	22,071	51,872	230,558	448	399	6,662	65,480	15,121
TOWN	0	0	0	0	17,954	26,558	139,364	94,110	0
TOTAL	0	22,071	51,872	230,558	18,402	26,957	146,026	159,590	15,121
PENNINGTON									
CITY	12,486	7,430	43,448	23,681	0	0	419	0	0
TOWN	0	0	0	0	0	0	0	0	0
TOTAL	12,486	7,430	43,448	23,681	0	0	419	0	0
PINE									
CITY	13,662	16,909	45,099	68,673	292	493	2,801	52,624	25,292
TOWN	8,106	0	0	0	1,246	2,458	17,758	252,493	3,667
TOTAL	21,768	16,909	45,099	68,673	1,538	2,951	20,559	305,117	28,959
PIPESTONE									
CITY	693	3,363	22,306	0	0	0	552	12,906	0
TOWN	0	0	0	0	0	0	0	3,056	0
TOTAL	693	3,363	22,306	0	0	0	552	15,962	0
POLK									
CITY	30,591	6,735	16,962	116,558	0	0	3,009	1,266	16,877
TOWN	0	0	0	0	0	0	0	1,867	0
TOTAL	30,591	6,735	16,962	116,558	0	0	3,009	3,133	16,877
POPE									
CITY	0	2,963	15,348	31,836	916	1,305	3,499	24,074	3,252
TOWN	0	0	0	0	475	569	14,854	12,405	1,065
TOTAL	0	2,963	15,348	31,836	1,391	1,874	18,353	36,479	4,317
RAMSEY									
CITY	594,591	535,780	0	3,000,822	0	0	30,508	2,127,901	3,302,699
TOWN	0	0	0	0	0	0	0	166,361	8,044
TOTAL	594,591	535,780	0	3,000,822	0	0	30,508	2,294,262	3,310,743
RED LAKE									
CITY	606	1,127	22,126	0	0	0	533	0	0
TOWN	0	0	0	0	0	0	1,851	0	0
TOTAL	606	1,127	22,126	0	0	0	2,384	0	0
REDWOOD									
CITY	0	7,529	47,262	85,712	0	0	460	4,570	5,766
TOWN	0	0	0	0	0	0	0	1,090	0
TOTAL	0	7,529	47,262	85,712	0	0	460	5,660	5,766
RENVILLE									
CITY	0	17,295	62,658	15,776	0	0	0	0	0
TOWN	0	0	0	0	0	0	0	0	0
TOTAL	0	17,295	62,658	15,776	0	0	0	0	0
RICE									
CITY	72,510	51,152	10,178	286,307	0	0	2,298	97,912	53,138
TOWN	585	0	0	0	2,694	2,087	6,173	79,320	436
TOTAL	73,095	51,152	10,178	286,307	2,694	2,087	8,471	177,232	53,574

TABLE 36 PART D
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	GOVERNMENTAL HOUSING (NON-AG)			COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)			VACANT LAND CLASS 5 (NON-AG)		
	LAND (3.00%)	LAND (3.60%)	FHA (2.00%)	TITLE II, MHFA, SEC. 8 (2.30%)	CLASS 1C UP TO \$32K (0.60%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (2.30%)	NON- COMMERCIAL (4.95%)	COMMERCIAL (4.95%)
ROCK									
CITY	0	3,458	58,032	487	0	0	0	10,668	6,472
TOWN	0	0	0	0	0	0	0	2,156	416
TOTAL	0	3,458	58,032	487	0	0	0	12,822	6,888
ROSEAU									
CITY	12,951	3,072	4,056	41,067	0	0	603	421	3,083
TOWN	21,363	0	0	0	52	0	8,248	30	99
TOTAL	34,314	3,072	4,056	41,067	52	0	8,851	451	3,182
ST. LOUIS									
CITY	76,252	68,548	72,786	999,072	237	2,931	13,079	407,576	305,976
TOWN	1,389	108	3,696	0	18,345	37,972	148,928	62,207	16,554
TOTAL	77,641	68,656	76,482	999,072	18,582	40,903	162,005	469,783	322,530
SCOTT									
CITY	37,485	39,403	61,160	187,975	0	0	8,165	840,233	0
TOWN	33,561	0	0	0	0	0	20,730	223,214	0
TOTAL	71,046	39,403	61,160	187,975	0	0	28,895	1,063,447	0
SHERBURNE									
CITY	0	26,264	17,610	167,887	0	0	57,131	219,853	221,570
TOWN	0	0	0	0	21	0	22,115	301,284	75,271
TOTAL	0	26,264	17,610	167,887	21	0	79,246	521,137	296,841
SIBLEY									
CITY	3,559	6,911	14,038	28,371	0	0	784	35,310	4,394
TOWN	0	0	0	0	0	0	584	6,735	1,101
TOTAL	3,559	6,911	14,038	28,371	0	0	1,348	42,045	5,495
STEARNS									
CITY	54,945	85,713	131,708	315,061	0	0	10,378	358,569	849,455
TOWN	70,470	0	0	0	3,316	9,083	63,857	680,174	98,890
TOTAL	125,415	85,713	131,708	315,061	3,316	9,083	74,235	1,038,743	948,345
STEELE									
CITY	26,973	16,689	22,788	207,042	0	0	955	29,432	89,094
TOWN	2,544	0	0	0	0	0	0	7,421	2,869
TOTAL	29,517	16,689	22,788	207,042	0	0	955	36,853	91,963
STEVENS									
CITY	0	7,219	30,922	19,042	0	0	32	10,439	880
TOWN	0	0	0	0	0	0	832	5,396	297
TOTAL	0	7,219	30,922	19,042	0	0	864	15,835	1,177
SWIFT									
CITY	0	6,351	19,322	23,122	0	0	0	12,437	4,782
TOWN	0	0	0	0	0	0	0	2,925	2,001
TOTAL	0	6,351	19,322	23,122	0	0	0	15,362	6,783
TODD									
CITY	0	8,268	65,844	49,255	192	2,270	0	12,023	205
TOWN	0	0	0	55	1,125	14,459	20,944	16,132	0
TOTAL	0	8,268	65,844	49,310	1,317	16,729	20,944	28,155	205

TABLE 36 PART D
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	GOVERNMENTAL HOUSING (NON-AG)			TITLE II, MHFA, SEC. 8 (2.30%)	COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)			VACANT LAND CLASS 5 (NON-AG)	
	LAND (3.00%)	LAND (3.60%)	FHA (2.00%)		CLASS 1C UP TO \$32K (0.60%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (2.30%)	NON- COMMERCIAL (4.95%)	COMMERCIAL (4.95%)
TRAVERSE									
CITY	0	453	8,888	22,867	0	0	0	0	0
TOWN	0	0	0	0	0	0	21	55	0
TOTAL	0	453	8,888	22,867	0	0	21	55	0
WABASHA									
CITY	0	4,543	16,962	50,733	0	0	1,387	92,696	0
TOWN	0	0	0	0	0	0	13,964	99,139	0
TOTAL	0	4,543	16,962	50,733	0	0	15,351	191,835	0
WADENA									
CITY	1,479	2,632	19,702	30,190	0	0	0	32,694	40
TOWN	603	0	0	0	192	95	1,956	34,424	0
TOTAL	2,082	2,632	19,702	30,190	192	95	1,956	67,118	40
WASECA									
CITY	0	9,844	43,866	56,801	0	0	968	35,182	20,295
TOWN	0	0	0	0	362	171	807	43,454	308
TOTAL	0	9,844	43,866	56,801	362	171	1,775	78,636	20,603
WASHINGTON									
CITY	259,785	152,825	39,738	771,047	0	0	3,813	4,188,928	1,838,908
TOWN	2,580	0	0	0	792	1,480	26,185	1,135,991	222,667
TOTAL	262,365	152,825	39,738	771,047	792	1,480	29,998	5,324,919	2,061,575
WATONWAN									
CITY	7,641	8,205	68,674	29,521	0	0	504	11,934	3,898
TOWN	0	0	0	0	0	0	0	941	119
TOTAL	7,641	8,205	68,674	29,521	0	0	504	12,875	4,017
WILKIN									
CITY	0	4,183	9,180	18,343	0	0	0	0	0
TOWN	0	0	0	0	0	0	0	0	0
TOTAL	0	4,183	9,180	18,343	0	0	0	0	0
WINONA									
CITY	39,966	45,132	67,122	143,980	0	0	3,584	190,170	106,363
TOWN	21,723	0	0	0	0	0	5,575	129,243	2,999
TOTAL	61,689	45,132	67,122	143,980	0	0	9,159	319,413	109,362
WRIGHT									
CITY	0	68,373	376,948	128,637	0	0	9,619	103,309	93,805
TOWN	0	0	0	0	1,437	4,056	25,965	58,945	12,958
TOTAL	0	68,373	376,948	128,637	1,437	4,056	35,584	162,254	106,763
YELLOW MEDICINE									
CITY	0	4,299	40,240	26,197	0	0	0	9,574	13,098
TOWN	0	0	0	0	0	0	0	3,787	1,491
TOTAL	0	4,299	40,240	26,197	0	0	0	13,361	14,589
STATEWIDE TOTAL									
CITY	4,537,138	3,885,221	3,540,620	21,998,694	14,967	76,463	809,471	35,952,338	32,187,548
TOWN	336,824	468	7,450	731	184,624	559,790	1,860,031	5,498,883	662,170
TOTAL	4,873,962	3,885,689	3,548,070	21,999,425	199,591	636,253	2,669,502	41,451,221	32,849,718

TABLE 36 PART E
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL LAND AND BLDGS (NON-AGRICULTURAL)		INDUSTRIAL LAND AND BLDGS (NON-AGRICULTURAL)		MINERAL (4.95%)	PUBLIC UTILITY		
	1ST \$100,000 MARKET VALUE (2.30%, 3.20%, 3.60%)	OVER \$100,000 MARKET VALUE (3.60%, 4.95%)	1ST \$100,000 MARKET VALUE (2.30%, 3.20%, 3.60%)	OVER \$100,000 MARKET VALUE (3.60%, 4.95%)		LAND & BLDG (3.20%, 4.95%)	MACHINERY (4.95%)	RAILROAD (3.20%, 4.95%)
<u>AITKIN</u>								
CITY	244,722	110,047	23,142	42,778	0	183	0	12,385
TOWN	110,529	26,484	11,163	2,980	0	36,514	60,896	85,691
TOTAL	355,251	136,531	34,305	45,758	0	36,697	60,896	98,076
<u>ANOKA</u>								
CITY	3,900,095	23,571,481	1,067,780	14,948,380	0	226,767	757,415	781,646
TOWN	117,196	151,491	0	0	0	10,425	78,170	14,568
TOTAL	4,017,291	23,722,972	1,067,780	14,948,380	0	237,192	835,585	796,214
<u>BECKER</u>								
CITY	620,250	1,322,886	42,032	316,485	0	2,206	17,202	31,511
TOWN	172,831	128,834	30,776	37,473	0	12,623	118,685	84,545
TOTAL	793,081	1,451,720	72,808	353,958	0	14,829	135,887	116,056
<u>BELTRAMI</u>								
CITY	770,003	1,714,444	36,691	90,853	0	75,842	29,493	52,366
TOWN	228,653	153,278	3,200	171,632	0	204,686	175,008	36,394
TOTAL	998,656	1,867,722	39,891	262,485	0	280,528	204,501	88,760
<u>BENTON</u>								
CITY	653,020	1,531,490	192,790	2,066,235	0	40,363	328,754	132,868
TOWN	220,344	297,464	13,034	48,271	0	31,110	212,252	55,909
TOTAL	873,364	1,828,954	205,824	2,114,506	0	71,473	541,006	188,777
<u>BIG STONE</u>								
CITY	132,973	39,932	8,675	15,248	0	10,681	34,487	51,691
TOWN	8,055	2,748	2,208	1,906	0	10,235	48,233	51,071
TOTAL	141,028	42,680	10,883	17,154	0	20,916	82,720	102,762
<u>BLUE EARTH</u>								
CITY	1,391,331	5,497,930	126,369	1,722,911	0	133,016	1,202,862	17,370
TOWN	280,576	484,328	44,586	308,772	0	144,510	262,945	25,976
TOTAL	1,671,907	5,982,258	170,955	2,031,683	0	277,526	1,465,807	43,346
<u>BROWN</u>								
CITY	824,212	1,375,174	117,025	949,763	0	1,273	1,227	14,955
TOWN	74,810	78,387	30,961	198,907	0	9,396	38,774	27,715
TOTAL	899,022	1,453,561	147,986	1,148,670	0	10,669	40,001	42,670
<u>CARLTON</u>								
CITY	504,376	590,430	27,014	2,609,443	0	228,519	190,298	77,629
TOWN	62,675	51,069	5,392	14,253	0	697,087	827,433	149,956
TOTAL	567,051	641,499	32,406	2,623,696	0	925,606	1,017,731	227,585
<u>CARVER</u>								
CITY	955,211	4,272,511	311,236	5,509,245	0	5,296	20,172	16,388
TOWN	74,901	171,313	29,249	234,398	0	48,164	410,855	7,760
TOTAL	1,030,112	4,443,824	340,485	5,743,643	0	53,460	431,027	24,148
<u>CASS</u>								
CITY	481,384	511,905	1,702	2,119	0	14,182	3,390	21,215
TOWN	190,806	103,374	4,566	2,049	0	172,569	266,096	112,731
TOTAL	672,190	615,279	6,268	4,168	0	186,751	269,486	133,946

TABLE 36 PART E
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL LAND AND BLDGS (NON-AGRICULTURAL)		INDUSTRIAL LAND AND BLDGS (NON-AGRICULTURAL)		MINERAL (4.95%)	PUBLIC UTILITY		
	1ST \$100,000 MARKET VALUE (2.30%, 3.20%, 3.60%)	OVER \$100,000 MARKET VALUE (3.60%, 4.95%)	1ST \$100,000 MARKET VALUE (2.30%, 3.20%, 3.60%)	OVER \$100,000 MARKET VALUE (3.60%, 4.95%)		LAND & BLDG (3.20%, 4.95%)	MACHINERY (4.95%)	RAILROAD (3.20%, 4.95%)
CHIPPEWA								
CITY	373,295	323,858	25,989	101,835	0	135,984	361,088	16,296
TOWN	66,534	67,751	12,458	98,500	0	3,891	8,928	58,910
TOTAL	439,829	391,609	38,447	200,335	0	139,875	370,016	75,206
CHISAGO								
CITY	759,201	920,936	82,220	534,622	0	86,582	25,536	34,863
TOWN	105,078	69,620	10,419	7,648	0	53,591	430,409	1,341
TOTAL	864,279	990,556	92,639	542,270	0	140,173	455,945	36,204
CLAY								
CITY	1,058,806	2,036,435	44,357	1,339,574	0	3,295	10,198	206,682
TOWN	105,910	125,047	5,610	16,187	0	6,068	30,349	228,246
TOTAL	1,164,716	2,161,482	49,967	1,355,761	0	9,363	40,547	434,928
CLEARWATER								
CITY	179,977	42,668	0	0	0	5,660	3,613	17,844
TOWN	24,265	3,070	0	0	0	207,911	804,544	35,442
TOTAL	204,242	45,738	0	0	0	213,571	808,157	53,286
COOK								
CITY	155,651	124,156	0	0	0	0	0	0
TOWN	75,392	132,704	963	0	0	2,755	8,207	6,534
TOTAL	231,043	256,860	963	0	0	2,755	8,207	6,534
COTTONWOOD								
CITY	332,260	268,702	45,042	259,963	0	0	0	4,950
TOWN	72,715	49,374	10,349	71,881	0	10,291	31,068	7,633
TOTAL	404,975	318,076	55,391	331,844	0	10,291	31,068	12,583
CROW WING								
CITY	1,448,564	3,202,641	30,449	369,658	3,427	38,824	73,882	153,000
TOWN	359,391	387,467	4,842	10,484	14,880	36,115	258,645	44,491
TOTAL	1,807,955	3,590,108	35,291	380,142	18,307	74,939	332,527	197,491
DAKOTA								
CITY	4,233,271	49,299,077	1,173,369	27,206,343	0	1,683,864	7,465,190	88,623
TOWN	184,410	167,339	33,155	103,992	0	8,366	52,792	16,751
TOTAL	4,417,681	49,466,416	1,206,524	27,310,335	0	1,692,230	7,517,982	105,374
DODGE								
CITY	306,177	255,938	19,449	209,203	0	775	14,642	3,965
TOWN	32,852	22,543	9,600	10,792	0	2,597	13,801	11,202
TOTAL	339,029	278,481	29,049	219,995	0	3,372	28,443	15,167
DOUGLAS								
CITY	866,074	1,920,919	50,663	381,574	0	171,325	124,279	12,601
TOWN	195,795	432,761	3,200	16,776	0	166,752	54,117	21,295
TOTAL	1,061,869	2,353,680	53,863	398,350	0	338,077	178,396	33,896
FARIBAULT								
CITY	394,175	279,416	88,869	651,742	0	7,463	18,543	12,057
TOWN	21,974	4,135	20,157	121,874	0	12,003	72,828	21,955
TOTAL	416,149	283,551	109,026	773,616	0	19,466	91,371	34,012

TABLE 36 PART E
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL LAND AND BLDGS (NON-AGRICULTURAL)		INDUSTRIAL LAND AND BLDGS (NON-AGRICULTURAL)		PUBLIC UTILITY			
	1ST \$100,000 MARKET VALUE	OVER \$100,000 MARKET VALUE	1ST \$100,000 MARKET VALUE	OVER \$100,000 MARKET VALUE	MINERAL	LAND & BLDG	MACHINERY	RAILROAD
	(2.30%,3.20%,3.60%)	(3.60%,4.95%)	(2.30%,3.20%,3.60%)	(3.60%,4.95%)	(4.95%)	(3.20%, 4.95%)	(4.95%)	(3.20%, 4.95%)
FILLMORE								
CITY	546,106	431,451	24,464	122,127	0	4,016	26,022	0
TOWN	76,790	74,348	1,702	0	0	20,497	80,352	0
TOTAL	622,896	505,799	26,166	122,127	0	24,513	106,374	0
FREEBORN								
CITY	765,219	1,798,648	122,044	1,434,339	0	35,318	52,080	10,385
TOWN	108,790	109,183	8,336	15,835	0	58,208	185,046	28,987
TOTAL	874,009	1,907,831	130,380	1,450,174	0	93,526	237,126	39,372
GOODHUE								
CITY	1,218,150	2,636,215	164,681	2,147,299	0	3,669,782	15,923,896	25,928
TOWN	251,028	405,821	14,237	41,442	0	10,092	27,030	9,598
TOTAL	1,469,178	3,042,036	178,918	2,188,741	0	3,679,874	15,950,926	35,526
GRANT								
CITY	184,887	87,714	0	0	0	1,093	3,515	17,648
TOWN	12,189	2,942	0	0	0	8,603	31,713	38,735
TOTAL	197,076	90,656	0	0	0	9,696	35,228	56,383
HENNEPIN								
CITY	16,204,384	425,687,885	6,276,995	124,265,638	0	2,596,715	6,965,628	1,904,396
TOWN	47,434	89,140	90,813	254,526	0	238	3,296	4,133
TOTAL	16,251,818	425,777,025	6,367,808	124,520,164	0	2,596,953	6,968,924	1,908,529
HOUSTON								
CITY	342,355	180,294	9,148	40,268	0	3,104	17,457	1,767
TOWN	54,761	31,091	4,083	0	0	6,311	29,523	7,980
TOTAL	397,116	211,385	13,231	40,268	0	9,415	46,980	9,747
HUBBARD								
CITY	389,752	355,105	17,671	6,974	0	23,941	3,756	0
TOWN	181,897	523,540	3,200	316,433	0	37,335	250,590	18,889
TOTAL	571,649	878,645	20,871	323,407	0	61,276	254,346	18,889
ISANTI								
CITY	457,389	834,194	16,000	137,327	0	53,672	11,518	21,008
TOWN	119,502	112,769	6,400	48,054	0	20,741	152,178	35,090
TOTAL	576,891	946,963	22,400	185,381	0	74,413	163,696	56,098
ITASCA								
CITY	785,326	1,143,317	21,481	1,967,615	16,557	59,905	45,742	60,117
TOWN	243,387	76,978	24,176	492,095	15,757	2,624,854	10,834,138	157,392
TOTAL	1,028,713	1,220,295	45,657	2,459,710	32,314	2,684,759	10,879,880	217,509
JACKSON								
CITY	242,173	210,696	0	0	0	3,297	19	2,847
TOWN	49,186	278,700	19,200	196,653	0	38,273	159,416	11,920
TOTAL	291,359	489,396	19,200	196,653	0	41,570	159,435	14,767
KANABEC								
CITY	280,858	285,243	31,200	275,824	0	852	7,697	11,568
TOWN	81,879	33,502	5,046	4,485	0	984	4,568	12,479
TOTAL	362,737	318,745	36,246	280,309	0	1,836	12,265	24,047

TABLE 36 PART E
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL LAND AND BLDGS (NON-AGRICULTURAL)		INDUSTRIAL LAND AND BLDGS (NON-AGRICULTURAL)		MINERAL (4.95%)	PUBLIC UTILITY		
	1ST \$100,000 MARKET VALUE (2.30%, 3.20%, 3.60%)	OVER \$100,000 MARKET VALUE (3.60%, 4.95%)	1ST \$100,000 MARKET VALUE (2.30%, 3.20%, 3.60%)	OVER \$100,000 MARKET VALUE (3.60%, 4.95%)		LAND & BLDG (3.20%, 4.95%)	MACHINERY (4.95%)	RAILROAD (3.20%, 4.95%)
KANDIYOHI								
CITY	956,311	2,310,811	114,108	710,349	0	30,927	9,835	106,967
TOWN	213,247	213,299	16,806	30,206	0	29,418	95,000	87,406
TOTAL	1,169,558	2,524,110	130,914	740,555	0	60,345	104,835	194,373
KITTSON								
CITY	148,474	53,795	0	0	0	11,293	32,822	15,339
TOWN	16,867	18,724	0	0	0	112,631	626,225	86,983
TOTAL	165,341	72,519	0	0	0	123,924	659,047	102,322
KOOCHICHING								
CITY	325,955	2,382,107	3,200	157,954	0	14,782	59,534	76,316
TOWN	38,124	8,687	4,912	7,259	0	8,581	92,034	141,635
TOTAL	364,079	2,390,794	8,112	165,213	0	23,363	151,568	217,951
LAC QUI PARLE								
CITY	175,954	81,047	25,376	323,269	0	2,128	10,450	5,539
TOWN	32,418	10,667	3,799	140,664	0	12,737	24,072	26,929
TOTAL	208,372	91,714	29,175	463,933	0	14,865	34,522	32,468
LAKE								
CITY	168,453	156,590	4,976	13,897	0	28,309	10,543	27,235
TOWN	42,578	116,186	29,577	147,113	0	47,307	65,489	231,781
TOTAL	211,031	272,776	34,553	161,010	0	75,616	76,032	259,016
LAKE/WOODS								
CITY	94,004	25,290	6,400	22,942	0	802	8,039	6,328
TOWN	24,100	9,424	8,416	3,301	0	1,995	9,283	23,191
TOTAL	118,104	34,714	14,816	26,243	0	2,797	17,322	29,519
LE SUEUR								
CITY	415,108	193,078	54,957	557,378	0	10,622	100,904	11,014
TOWN	88,211	37,866	14,831	372,375	0	18,579	29,094	14,483
TOTAL	503,319	230,944	69,788	929,753	0	29,201	129,998	25,497
LINCOLN								
CITY	140,154	42,064	16,995	47,881	0	11,457	5,515	2,589
TOWN	15,666	3,134	0	4,504	0	43,055	33,502	13,687
TOTAL	155,820	45,198	16,995	52,385	0	54,512	39,017	16,276
LYON								
CITY	689,409	1,450,904	145,817	1,404,582	0	21,006	31,977	34,997
TOWN	49,756	60,694	3,200	14,959	0	45,922	121,543	76,010
TOTAL	739,165	1,511,598	149,017	1,419,541	0	66,928	153,520	111,007
MCLEOD								
CITY	871,903	1,191,902	109,813	1,233,028	0	13,313	2,194	6,377
TOWN	130,793	64,187	11,639	73,256	0	12,624	29,616	7,708
TOTAL	1,002,696	1,256,089	121,452	1,306,284	0	25,937	31,810	14,085
MAHNOMEN								
CITY	71,403	33,181	0	0	0	183	2,243	2,228
TOWN	27,491	6,093	0	0	0	3,371	16,725	16,131
TOTAL	98,894	39,274	0	0	0	3,554	18,968	18,359

TABLE 36 PART E
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL LAND AND BLDGS (NON-AGRICULTURAL)		INDUSTRIAL LAND AND BLDGS (NON-AGRICULTURAL)		MINERAL (4.95%)	PUBLIC UTILITY		
	1ST \$100,000 MARKET VALUE (2.30%, 3.20%, 3.60%)	OVER \$100,000 MARKET VALUE (3.60%, 4.95%)	1ST \$100,000 MARKET VALUE (2.30%, 3.20%, 3.60%)	OVER \$100,000 MARKET VALUE (3.60%, 4.95%)		LAND & BLDG (3.20%, 4.95%)	MACHINERY (4.95%)	RAILROAD (3.20%, 4.95%)
MARSHALL								
CITY	229,300	125,954	0	0	0	1,199	6,648	20,083
TOWN	36,318	36,219	0	0	0	46,605	339,504	96,230
TOTAL	265,618	162,173	0	0	0	47,804	346,152	116,313
MARTIN								
CITY	674,486	1,052,127	97,775	634,344	0	6,417	7,167	17,389
TOWN	36,087	23,955	12,423	78,215	0	169,604	793,799	17,768
TOTAL	710,573	1,076,082	110,198	712,559	0	176,021	800,966	35,157
MEEKER								
CITY	509,454	382,664	67,575	440,512	0	673	9,002	27,108
TOWN	107,923	106,320	0	0	0	12,599	58,211	54,534
TOTAL	617,377	488,984	67,575	440,512	0	13,272	67,213	81,642
MILLE LACS								
CITY	476,583	435,968	53,986	248,639	0	8,790	34,329	2,104
TOWN	137,105	111,629	2,198	3,534	0	7,460	70,141	3,782
TOTAL	613,688	547,597	56,184	252,173	0	16,250	104,470	5,886
MORRISON								
CITY	640,058	601,202	30,419	269,120	0	74,744	63,544	59,845
TOWN	198,537	145,537	0	0	0	209,824	346,022	126,126
TOTAL	838,595	746,739	30,419	269,120	0	284,568	409,566	185,971
MOWER								
CITY	879,763	1,564,571	19,200	2,013,582	0	6,551	95,115	13,229
TOWN	142,610	140,688	3,200	3,465	0	18,045	146,284	8,514
TOTAL	1,022,373	1,705,259	22,400	2,017,047	0	24,596	241,399	21,743
MURRAY								
CITY	191,311	102,232	24,691	112,860	0	0	267	0
TOWN	34,614	11,899	3,200	30,982	0	9,959	36,997	0
TOTAL	225,925	114,131	27,891	143,842	0	9,959	37,264	0
NICOLLET								
CITY	591,190	594,504	104,832	1,106,037	0	3,673	17,297	0
TOWN	19,881	1,486	19,200	30,359	0	8,049	81,695	0
TOTAL	611,071	595,990	124,032	1,136,396	0	11,722	98,992	0
NOBLES								
CITY	615,686	1,091,394	80,654	606,577	0	4,138	5,821	10,727
TOWN	38,426	38,058	11,290	60,050	0	9,318	34,774	10,137
TOTAL	654,112	1,129,452	91,944	666,627	0	13,456	40,595	20,864
NORMAN								
CITY	195,602	88,356	0	0	0	11,397	0	13,781
TOWN	36,247	44,528	0	0	0	11,057	89,447	65,997
TOTAL	231,849	132,884	0	0	0	22,454	89,447	79,778
OLMSTED								
CITY	2,169,326	20,346,586	153,513	3,687,497	0	21,844	36,914	17,506
TOWN	256,128	379,316	22,609	194,986	0	116,155	331,230	17,706
TOTAL	2,425,454	20,725,902	176,122	3,882,483	0	137,999	368,144	35,212

TABLE 36 PART E
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL LAND AND BLDGS (NON-AGRICULTURAL)		INDUSTRIAL LAND AND BLDGS (NON-AGRICULTURAL)		MINERAL (4.95%)	PUBLIC UTILITY		
	1ST \$100,000 MARKET VALUE (2.30%, 3.20%, 3.80%)	OVER \$100,000 MARKET VALUE (3.80%, 4.95%)	1ST \$100,000 MARKET VALUE (2.30%, 3.20%, 3.80%)	OVER \$100,000 MARKET VALUE (3.80%, 4.95%)		LAND & BLDG (3.20%, 4.95%)	MACHINERY (4.95%)	RAILROAD (3.20%, 4.95%)
OTTER TAIL								
CITY	1,069,674	1,360,002	78,285	497,181	0	486,537	939,481	30,151
TOWN	208,336	84,084	0	0	0	80,519	252,396	145,791
TOTAL	1,278,010	1,444,086	78,285	497,181	0	567,056	1,191,877	175,942
PENNINGTON								
CITY	402,477	430,874	15,929	137,463	0	0	0	19,934
TOWN	72,971	12,073	0	0	0	5,241	30,329	20,761
TOTAL	475,448	442,947	15,929	137,463	0	5,241	30,329	40,695
PINE								
CITY	471,883	738,490	22,912	70,609	0	7,819	58,548	56,612
TOWN	81,342	47,153	1,683	4,089	0	18,549	168,290	130,663
TOTAL	553,225	785,643	24,595	74,698	0	26,368	226,838	187,275
PENNINGTON								
CITY	280,942	108,606	39,650	161,036	0	12,418	29,037	19,979
TOWN	14,571	6,806	3,479	87,135	0	6,194	62,195	50,392
TOTAL	295,513	115,412	43,129	248,171	0	18,612	91,232	70,371
POLK								
CITY	760,391	934,394	46,109	542,830	0	5,223	43,301	106,153
TOWN	79,226	113,648	0	257,024	0	30,475	267,337	353,250
TOTAL	839,617	1,048,042	46,109	799,854	0	35,698	310,638	459,403
POPE								
CITY	255,511	114,561	16,742	52,793	0	1,830	22,746	8,351
TOWN	38,528	88,270	6,400	48,400	0	7,593	23,286	26,523
TOTAL	294,039	202,831	23,142	101,193	0	9,423	46,032	34,874
RAMSEY								
CITY	8,352,226	120,934,711	790,716	33,043,827	0	1,127,221	3,131,743	1,218,156
TOWN	54,492	373,835	6,400	89,185	0	6,262	51,594	30,968
TOTAL	8,406,718	121,308,546	797,116	33,133,012	0	1,133,483	3,183,337	1,249,124
RED LAKE								
CITY	87,112	27,776	4,518	8,093	0	17,017	6,327	3,222
TOWN	13,110	5,129	0	0	0	26,539	183,204	19,078
TOTAL	100,222	32,905	4,518	8,093	0	43,556	189,531	22,300
REDWOOD								
CITY	395,052	369,909	93,009	369,433	0	13,402	20,973	4,371
TOWN	57,041	41,656	9,866	52,887	0	13,234	28,597	12,894
TOTAL	452,093	411,565	102,875	422,320	0	26,636	49,570	17,265
RENVILLE								
CITY	429,906	179,228	90,082	476,281	0	32,525	28,855	7,351
TOWN	50,258	34,215	20,413	601,495	0	53,907	176,563	13,925
TOTAL	480,164	213,443	110,495	1,077,776	0	86,432	205,418	21,276
RICE								
CITY	1,209,758	2,631,378	88,598	903,107	0	9,677	80,020	23,558
TOWN	92,304	25,515	0	57,608	0	31,509	229,416	10,693
TOTAL	1,302,062	2,656,893	88,598	960,715	0	41,186	309,436	34,251

TABLE 36 PART E
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL LAND AND BLDGS (NON-AGRICULTURAL)		INDUSTRIAL LAND AND BLDGS (NON-AGRICULTURAL)		PUBLIC UTILITY			
	1ST \$100,000 MARKET VALUE	OVER \$100,000 MARKET VALUE	1ST \$100,000 MARKET VALUE	OVER \$100,000 MARKET VALUE	MINERAL	LAND & BLDG	MACHINERY	RAILROAD
	(2.30%, 3.20%, 3.80%)	(3.80%, 4.95%)	(2.30%, 3.20%, 3.80%)	(3.80%, 4.95%)	(4.95%)	(3.20%, 4.95%)	(4.95%)	(3.20%, 4.95%)
ROCK								
CITY	227,611	139,182	35,181	129,416	0	134	467	4,224
TOWN	35,229	32,678	6,400	60,148	0	4,557	50,366	38,442
TOTAL	262,840	171,860	41,581	189,564	0	4,691	50,833	42,666
ROSEAU								
CITY	330,247	407,187	10,317	779,235	0	12,872	18,566	21,413
TOWN	39,217	36,184	4,125	143,619	0	14,073	108,539	75,320
TOTAL	369,464	443,371	14,442	922,854	0	26,945	125,105	96,733
ST. LOUIS								
CITY	3,885,332	9,507,518	456,712	4,558,107	206,099	901,024	2,685,302	748,872
TOWN	294,976	298,686	53,760	561,710	353,525	326,770	1,034,485	1,143,918
TOTAL	4,180,308	9,806,204	510,472	5,119,817	559,624	1,227,794	3,719,787	1,892,790
SCOTT								
CITY	1,240,110	5,990,407	215,175	5,048,876	0	66,045	939,178	22,824
TOWN	196,770	207,362	40,676	111,110	0	41,159	162,933	17,444
TOTAL	1,436,880	6,197,769	255,851	5,159,986	0	107,204	1,102,111	40,268
SHERBURNE								
CITY	748,647	1,947,079	108,458	688,409	0	7,676,153	26,964,648	75,092
TOWN	232,953	192,923	17,215	176,383	0	109,648	44,318	79,591
TOTAL	981,600	2,140,002	125,673	864,792	0	7,785,801	27,008,966	154,683
SIBLEY								
CITY	238,347	70,247	48,910	241,984	0	6,601	21,801	297
TOWN	68,612	36,572	15,069	26,990	0	3,254	29,356	0
TOTAL	306,959	106,819	63,979	268,974	0	9,855	51,157	297
STEARNS								
CITY	2,904,054	11,435,654	243,228	3,713,847	0	32,608	204,656	173,559
TOWN	763,279	1,176,801	64,172	333,334	0	41,721	171,740	91,637
TOTAL	3,667,333	12,612,455	307,400	4,047,181	0	74,329	376,396	265,196
STEELE								
CITY	752,121	1,866,128	91,683	1,880,542	0	50,312	151,569	18,290
TOWN	124,418	94,277	31,921	146,832	0	33,590	105,235	27,894
TOTAL	876,539	1,960,405	123,604	2,027,374	0	83,902	256,804	46,184
STEVENS								
CITY	324,364	300,765	7,414	19,950	0	3,269	10,583	31,533
TOWN	49,969	32,464	0	0	0	9,510	25,751	74,710
TOTAL	374,333	333,229	7,414	19,950	0	12,779	36,334	106,243
SWIFT								
CITY	268,681	212,781	12,013	16,751	0	4,911	7,643	47,624
TOWN	35,938	21,307	6,400	43,327	0	56,523	151,346	89,710
TOTAL	304,619	234,088	18,413	60,078	0	61,434	158,989	137,334
TODD								
CITY	374,640	314,323	39,651	133,492	0	14,165	11,727	16,610
TOWN	92,701	6,110	6,322	4,926	0	12,308	100,725	100,930
TOTAL	467,341	320,433	45,973	138,418	0	26,473	112,452	117,540

TABLE 36 PART E
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL LAND AND BLDGS (NON-AGRICULTURAL)		INDUSTRIAL LAND AND BLDGS (NON-AGRICULTURAL)		MINERAL (4.95%)	PUBLIC UTILITY		
	1ST \$100,000 MARKET VALUE (2.30%, 3.20%, 3.60%)	OVER \$100,000 MARKET VALUE (3.60%, 4.95%)	1ST \$100,000 MARKET VALUE (2.30%, 3.20%, 3.60%)	OVER \$100,000 MARKET VALUE (3.60%, 4.95%)		LAND & BLDG (3.20%, 4.95%)	MACHINERY (4.95%)	RAILROAD (3.20%, 4.95%)
TRAVERSE								
CITY	105,106	33,502	6,400	37,012	0	11,774	4,851	7,053
TOWN	18,045	1,797	0	0	0	13,062	46,163	15,742
TOTAL	123,151	35,299	6,400	37,012	0	24,836	51,014	22,795
WABASHA								
CITY	573,636	677,760	12,800	168,745	0	6,559	48,011	7,332
TOWN	71,085	24,829	0	0	0	13,554	52,509	10,379
TOTAL	644,721	702,589	12,800	168,745	0	20,113	100,520	17,711
WADENA								
CITY	347,400	358,117	19,285	65,464	0	2,673	44,778	43,476
TOWN	22,880	5,445	29	0	0	29,687	148,100	40,278
TOTAL	370,280	363,562	19,314	65,464	0	32,360	192,878	83,754
WASECA								
CITY	466,039	483,621	44,789	751,110	0	15,893	63,583	2,614
TOWN	44,190	46,853	13,267	84,007	0	14,805	57,045	19,899
TOTAL	510,229	530,474	58,056	835,117	0	30,698	120,628	22,513
WASHINGTON								
CITY	2,637,236	16,315,659	54,400	3,738,373	0	879,350	4,049,380	117,998
TOWN	271,077	532,656	0	15,483	0	6,936	14,515	47,052
TOTAL	2,908,313	16,848,315	54,400	3,753,856	0	886,286	4,063,895	165,050
WATONWAN								
CITY	342,581	209,278	43,761	576,579	0	332	1,643	8,817
TOWN	25,187	28,028	9,066	104,673	0	9,397	28,132	13,604
TOTAL	367,768	237,306	52,827	681,252	0	9,729	29,775	22,421
WILKIN								
CITY	152,452	109,183	3,306	0	0	14,654	1,823	12,995
TOWN	19,784	33,642	0	0	0	7,067	9,743	92,491
TOTAL	172,236	142,825	3,306	0	0	21,721	11,566	105,486
WINONA								
CITY	1,331,952	2,711,239	235,841	1,998,043	0	84,289	67,483	52,239
TOWN	83,691	86,528	14,192	19,340	0	16,290	42,029	26,744
TOTAL	1,415,643	2,797,767	250,033	2,017,383	0	100,579	109,512	78,983
WRIGHT								
CITY	1,658,943	2,902,634	138,349	620,213	0	24,721	13,387,742	67,103
TOWN	337,099	363,539	38,368	89,502	0	7,970	2,601,835	77,779
TOTAL	1,996,042	3,266,173	176,717	709,715	0	32,691	15,989,577	144,882
YELLOW MEDICINE								
CITY	251,283	87,826	34,212	186,789	0	6,974	10,183	14,712
TOWN	36,305	16,574	10,170	97,669	0	10,557	38,838	30,536
TOTAL	287,588	104,400	44,382	284,458	0	17,531	49,021	45,248
STATEWIDE TOTAL								
CITY	86,107,228	751,080,084	14,461,269	264,931,421	226,083	21,137,025	87,346,409	7,285,785
TOWN	9,361,246	10,544,830	1,009,774	7,260,402	384,162	6,731,150	25,988,482	5,487,095
TOTAL	95,468,474	761,624,914	15,471,043	272,191,823	610,245	27,868,175	113,334,891	12,772,880

TABLE 36 PART F
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL	TOTAL	ITEM 3f	ITEM 3i	ITEM 32	ITEM 33	TOTAL	CLASS 3a
	NON-AG NET TAX CAPACITY	REAL PROPERTY NET TAX CAPACITY	TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (4.95%)	STRUCTURES ON LEASED RURAL LAND (2.30-4.95%)	LEASED AG REAL ESTATE (1.60,3.00%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (3.20, 4.95%)
<u>AITKIN</u>								
CITY	869,218	1,041,852	0	257	0	0	257	274
TOWN	1,759,134	7,860,249	0	0	3,710	1,265	4,975	2,486
TOTAL	2,628,352	8,902,101	0	257	3,710	1,265	5,232	2,760
<u>ANOKA</u>								
CITY	128,459,981	129,741,155	0	186,205	0	0	186,205	0
TOWN	4,938,130	5,844,131	0	0	0	0	0	0
TOTAL	133,398,111	135,585,286	0	186,205	0	0	186,205	0
<u>BECKER</u>								
CITY	4,136,460	4,276,232	0	3,609	364	0	3,973	1,398
TOWN	3,110,817	9,029,842	567	3,838	4,817	3,451	12,106	214
TOTAL	7,247,277	13,306,074	567	7,447	5,181	3,451	16,079	1,612
<u>BELTRAMI</u>								
CITY	4,762,369	4,816,242	17	3,317	0	0	3,317	4,304
TOWN	3,669,648	6,128,905	278	52,520	23,773	1,904	78,197	4,490
TOTAL	8,432,017	10,945,147	295	55,837	23,773	1,904	81,514	8,794
<u>BENTON</u>								
CITY	9,679,377	9,706,596	34	0	0	0	0	0
TOWN	2,380,165	3,929,783	0	78,240	0	0	78,240	2,510
TOTAL	12,059,542	13,636,379	34	78,240	0	0	78,240	2,510
<u>BIG STONE</u>								
CITY	720,460	734,781	0	0	0	0	0	0
TOWN	185,943	1,851,887	0	1,095	0	0	1,095	0
TOTAL	906,403	2,586,668	0	1,095	0	0	1,095	0
<u>BLUE EARTH</u>								
CITY	18,397,398	18,442,631	0	47,663	0	0	47,663	10,046
TOWN	3,470,769	9,974,875	0	13,658	0	0	13,658	27,155
TOTAL	21,868,167	28,417,506	0	61,321	0	0	61,321	37,201
<u>BROWN</u>								
CITY	7,003,032	7,036,819	0	2,643	538	0	3,181	404
TOWN	756,101	5,453,347	0	13,214	448	0	13,662	31,866
TOTAL	7,759,133	12,490,166	0	15,857	986	0	16,843	32,270
<u>CARLTON</u>								
CITY	6,630,472	6,684,843	0	39,230	0	0	39,230	3,953
TOWN	3,286,567	4,605,444	0	5,282	1,178	0	6,460	436
TOTAL	9,917,039	11,290,287	0	44,512	1,178	0	45,690	4,389
<u>CARVER</u>								
CITY	29,767,957	30,442,984	0	39,957	0	0	39,957	1,590
TOWN	3,048,801	5,860,645	0	11,912	0	0	11,912	139
TOTAL	32,816,758	36,303,629	0	51,869	0	0	51,869	1,729
<u>CASS</u>								
CITY	2,647,421	4,748,869	112	0	458	0	458	0
TOWN	3,715,793	11,495,257	8,158	12,494	168,819	0	181,313	0
TOTAL	6,363,214	16,244,126	8,270	12,494	169,277	0	181,771	0

TABLE 36 PART F
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL	TOTAL	ITEM 3f	ITEM 3i	ITEM 32	ITEM 33	TOTAL	CLASS 3a
	NON-AG NET TAX CAPACITY	REAL PROPERTY NET TAX CAPACITY	TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (4.95%)	STRUCTURES ON LEASED RURAL LAND (2.30-4.95%)	LEASED AG REAL ESTATE (1.60,3.00%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (3.20, 4.95%)
CHIPPEWA								
CITY	2,643,057	2,663,164	0	0	0	0	0	2,103
TOWN	505,100	3,641,526	0	8,118	0	0	8,118	6
TOTAL	3,148,157	6,304,690	0	8,118	0	0	8,118	2,109
CHISAGO								
CITY	6,616,780	7,016,136	30	1,594	0	248	1,842	1,134
TOWN	4,021,997	6,538,727	0	12,944	0	0	12,944	4,381
TOTAL	10,638,777	13,554,863	30	14,538	0	248	14,786	5,515
CLAY								
CITY	12,404,511	12,466,799	0	3,346	258	968	4,572	87,529
TOWN	1,387,389	6,333,889	0	4,040	0	1,239	5,279	0
TOTAL	13,791,900	18,800,688	0	7,386	258	2,207	9,851	87,529
CLEARWATER								
CITY	529,583	535,224	182	0	0	424	424	0
TOWN	1,344,640	2,335,959	1,103	10,776	5,600	489	16,865	0
TOTAL	1,874,223	2,871,183	1,285	10,776	5,600	913	17,289	0
COOK								
CITY	594,251	628,940	0	1,331	474	0	1,805	0
TOWN	1,067,193	4,058,130	7,677	83,477	81,724	6,723	171,924	0
TOTAL	1,661,444	4,687,070	7,677	84,808	82,198	6,723	173,729	0
COTTONWOOD								
CITY	2,007,922	2,027,031	0	377	0	0	377	5
TOWN	404,431	5,338,451	0	2,532	0	0	2,532	1,283
TOTAL	2,412,353	7,365,482	0	2,909	0	0	2,909	1,288
CROW WING								
CITY	11,598,389	17,492,812	262	703	2,752	0	3,455	19,684
TOWN	5,688,582	15,012,258	5	2,757	15,298	42	18,097	0
TOTAL	17,286,971	32,505,070	267	3,460	18,050	42	21,552	19,684
DAKOTA								
CITY	227,153,850	228,980,298	3,734	77,982	1,836	7,325	87,143	140,775
TOWN	3,927,109	6,813,483	781	1,823	0	19,356	21,179	54,680
TOTAL	231,080,959	235,793,781	4,515	79,805	1,836	26,681	108,322	195,455
DODGE								
CITY	2,233,621	2,266,331	0	0	0	1,234	1,234	0
TOWN	684,527	4,071,049	629	634	0	1,405	2,039	0
TOTAL	2,918,148	6,337,380	629	634	0	2,639	3,273	0
DOUGLAS								
CITY	5,896,936	5,977,076	0	0	0	0	0	28,380
TOWN	4,204,384	9,229,754	0	45,223	0	0	45,223	3,941
TOTAL	10,101,320	15,206,830	0	45,223	0	0	45,223	32,321
FARIBAULT								
CITY	3,069,073	3,124,768	0	6,242	0	57	6,299	1,381
TOWN	457,368	7,777,672	0	2,289	0	112	2,401	2,940
TOTAL	3,526,441	10,902,440	0	8,531	0	169	8,700	4,321

TABLE 36 PART F
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL	TOTAL	ITEM 3f	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3a
	NON-AG NET TAX CAPACITY	REAL PROPERTY NET TAX CAPACITY	TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (4.95%)	STRUCTURES ON LEASED RURAL LAND (2.30-4.95%)	LEASED AG REAL ESTATE (1.60,3.00%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (3.20, 4.95%)
<u>FILLMORE</u>								
CITY	2,925,515	3,058,315	0	6,563	656	0	7,219	0
TOWN	904,696	4,159,949	0	5,797	864	24	6,685	138
TOTAL	3,830,211	7,218,264	0	12,360	1,520	24	13,904	138
<u>FREEBORN</u>								
CITY	8,376,891	8,414,116	0	4,984	0	0	4,984	812
TOWN	1,364,514	6,985,901	0	16,488	0	0	16,488	2,297
TOTAL	9,741,405	15,400,017	0	21,472	0	0	21,472	3,109
<u>GOODHUE</u>								
CITY	32,651,464	32,864,695	0	0	1,017	203	1,220	7,095
TOWN	2,757,974	8,196,515	0	9,178	485	3,062	12,725	23,162
TOTAL	35,409,438	41,061,210	0	9,178	1,502	3,265	13,945	30,257
<u>GRANT</u>								
CITY	670,706	706,891	180	20	0	32	52	554
TOWN	217,307	2,879,919	426	3,892	51	467	4,410	0
TOTAL	888,013	3,586,810	606	3,912	51	499	4,462	554
<u>HENNEPIN</u>								
CITY	1,184,354,082	1,189,011,141	0	845,141	0	0	845,141	10,892,963
TOWN	1,158,936	1,362,774	0	0	0	0	0	0
TOTAL	1,185,513,018	1,190,373,915	0	845,141	0	0	845,141	10,892,963
<u>HOUSTON</u>								
CITY	2,566,174	2,612,623	0	5,608	0	0	5,608	153
TOWN	761,300	2,723,644	0	1,579	0	0	1,579	606
TOTAL	3,327,474	5,336,267	0	7,187	0	0	7,187	759
<u>HUBBARD</u>								
CITY	1,502,232	1,561,845	0	1,831	0	376	2,207	5,795
TOWN	3,826,555	8,143,057	436	24,618	25,345	198	50,161	3,420
TOTAL	5,328,787	9,704,902	436	26,449	25,345	574	52,368	9,215
<u>ISANTI</u>								
CITY	3,343,525	3,356,017	0	614	0	0	614	0
TOWN	3,264,040	5,777,468	0	1,803	0	0	1,803	0
TOTAL	6,607,565	9,133,485	0	2,417	0	0	2,417	0
<u>ITASCA</u>								
CITY	6,527,750	6,553,255	0	20,612	9,477	0	30,089	0
TOWN	18,775,672	23,440,408	5,949	3,188	118,016	0	121,204	317
TOTAL	25,303,422	29,993,663	5,949	23,800	127,493	0	151,293	317
<u>JACKSON</u>								
CITY	1,320,390	1,340,457	0	0	0	0	0	0
TOWN	910,227	7,450,337	0	6,968	82	0	7,050	0
TOTAL	2,230,617	8,790,794	0	6,968	82	0	7,050	0
<u>KANABEC</u>								
CITY	1,594,321	1,611,522	0	28,310	0	0	28,310	0
TOWN	1,105,061	2,836,668	0	20,271	0	34	20,305	0
TOTAL	2,699,382	4,448,190	0	48,581	0	34	48,615	0

TABLE 36 PART F
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL	TOTAL	ITEM 3f	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3a
	NON-AG NET TAX CAPACITY	REAL PROPERTY NET TAX CAPACITY	TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (4.95%)	STRUCTURES ON LEASED RURAL LAND (2.30-4.95%)	LEASED AG REAL ESTATE (1.60,3.00%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (3.20, 4.95%)
<u>KANDIYOHI</u>								
CITY	9,194,030	9,297,628	0	2,144	1,077	0	3,221	6,614
TOWN	3,210,842	9,026,467	980	762	2,741	907	4,410	0
TOTAL	12,404,872	18,324,095	980	2,906	3,818	907	7,631	6,614
<u>KITTSOON</u>								
CITY	676,485	700,271	0	436	1,470	6,857	8,763	834
TOWN	931,926	4,032,140	0	4,747	0	3,688	8,435	777
TOTAL	1,608,411	4,732,411	0	5,183	1,470	10,545	17,198	1,611
<u>KOOCHICHING</u>								
CITY	4,249,911	4,430,479	73	0	5,578	0	5,578	186
TOWN	1,011,152	1,784,742	1,015	76,220	13,749	10	89,979	937
TOTAL	5,261,063	6,215,221	1,088	76,220	19,327	10	95,557	1,123
<u>LAC QUI PARLE</u>								
CITY	1,144,041	1,152,640	0	0	48	0	48	0
TOWN	334,602	3,367,912	0	0	64	0	64	0
TOTAL	1,478,643	4,520,552	0	0	112	0	112	0
<u>LAKE</u>								
CITY	1,188,241	1,267,307	0	18,028	357	0	18,385	255
TOWN	1,653,081	2,822,827	98	6,202	17,320	0	23,522	16,704
TOTAL	2,841,322	4,090,134	98	24,230	17,677	0	41,907	16,959
<u>LAKE/WOODS</u>								
CITY	326,068	335,813	0	0	0	0	0	5,976
TOWN	426,437	1,450,489	684	35	292	1,717	2,044	0
TOTAL	752,505	1,786,302	684	35	292	1,717	2,044	5,976
<u>LE SUEUR</u>								
CITY	3,799,895	3,890,149	0	935	0	0	935	1,071
TOWN	2,168,485	5,736,884	0	4,095	0	0	4,095	0
TOTAL	5,968,380	9,627,033	0	5,030	0	0	5,030	1,071
<u>LINCOLN</u>								
CITY	688,755	703,226	0	0	0	0	0	683
TOWN	171,028	1,868,405	0	201,252	0	0	201,252	0
TOTAL	859,783	2,571,631	0	201,252	0	0	201,252	683
<u>LYON</u>								
CITY	7,441,708	7,476,785	0	6,138	0	144	6,282	10,687
TOWN	712,239	4,753,033	0	13,470	0	1,757	15,227	0
TOTAL	8,153,947	12,229,818	0	19,608	0	1,901	21,509	10,687
<u>MCLEOD</u>								
CITY	8,152,490	8,171,456	0	4,599	0	0	4,599	0
TOWN	1,353,363	4,230,874	0	2,754	0	147	2,901	0
TOTAL	9,505,853	12,402,330	0	7,353	0	147	7,500	0
<u>MAHNOMEN</u>								
CITY	304,608	310,205	0	0	129	0	129	0
TOWN	208,376	1,422,172	769	767	5,500	0	6,267	0
TOTAL	512,984	1,732,377	769	767	5,629	0	6,396	0

TABLE 36 PART F
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL	TOTAL	ITEM 3f	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3a
	NON-AG NET TAX CAPACITY	REAL PROPERTY NET TAX CAPACITY	TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (4.95%)	STRUCTURES ON LEASED RURAL LAND (2.30-4.95%)	LEASED AG REAL ESTATE (1.60,3.00%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (3.20, 4.95%)
MARSHALL								
CITY	1,011,335	1,036,129	12	59	5,874	7,209	13,142	95
TOWN	695,998	5,276,686	0	554	135	2,865	3,554	153
TOTAL	1,707,333	6,312,815	12	613	6,009	10,074	16,696	248
MARTIN								
CITY	5,374,960	5,515,360	0	31,156	0	0	31,156	0
TOWN	1,390,599	9,029,857	0	4,564	0	0	4,564	0
TOTAL	6,765,559	14,545,217	0	35,720	0	0	35,720	0
MEEKER								
CITY	3,210,305	3,246,907	0	1,886	0	0	1,886	82
TOWN	1,439,998	5,835,062	0	6,170	0	0	6,170	4,921
TOTAL	4,650,303	9,081,969	0	8,056	0	0	8,056	5,003
MILLE LACS								
CITY	2,714,156	2,878,523	0	42,575	0	0	42,575	464
TOWN	1,523,525	3,845,234	3	802	0	0	802	0
TOTAL	4,237,681	6,723,757	3	43,377	0	0	43,377	464
MORRISON								
CITY	3,688,880	3,788,295	131	4,707	0	0	4,707	1,311
TOWN	2,803,522	7,006,078	0	8,137	0	0	8,137	640
TOTAL	6,492,402	10,794,373	131	12,844	0	0	12,844	1,951
MOWER								
CITY	9,504,142	9,565,218	0	2,089	0	0	2,089	56,499
TOWN	1,278,791	6,123,255	0	32,477	0	0	32,477	0
TOTAL	10,782,933	15,688,473	0	34,566	0	0	34,566	56,499
MURRAY								
CITY	1,110,310	1,135,129	0	1,030	1,638	0	2,668	0
TOWN	308,150	4,747,536	0	3,552	998	71	4,621	0
TOTAL	1,418,460	5,882,665	0	4,582	2,636	71	7,289	0
NICOLLET								
CITY	6,934,964	6,975,993	0	1,985	0	712	2,697	0
TOWN	734,913	4,244,697	0	6,714	7,029	316	14,059	0
TOTAL	7,669,877	11,220,690	0	8,699	7,029	1,028	16,756	0
NOBLES								
CITY	5,054,887	5,096,979	0	387	7,672	3,262	11,321	0
TOWN	380,169	5,603,420	0	5,080	24,540	546	30,166	0
TOTAL	5,435,056	10,700,399	0	5,467	32,212	3,808	41,487	0
NORMAN								
CITY	864,479	872,677	0	0	0	3,206	3,206	0
TOWN	373,221	4,411,187	0	0	0	0	0	0
TOTAL	1,237,700	5,283,864	0	0	0	3,206	3,206	0
OLMSTED								
CITY	51,265,357	51,433,028	0	23,656	0	720	24,376	30,626
TOWN	7,096,310	11,785,382	0	1,881	0	5,050	6,931	7,545
TOTAL	58,361,667	63,218,410	0	25,537	0	5,770	31,307	38,171

TABLE 36 PART F
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL	TOTAL	ITEM 3f	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3a
	NON-AG NET TAX CAPACITY	REAL PROPERTY NET TAX CAPACITY	TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (4.95%)	STRUCTURES ON LEASED RURAL LAND (2.30-4.95%)	LEASED AG REAL ESTATE (1.60,3.00%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (3.20, 4.95%)
<u>OTTER TAIL</u>								
CITY	8,281,902	8,509,983	470	48,719	8,027	0	56,746	1,685
TOWN	3,956,953	14,614,975	3,053	20,150	6,394	0	26,544	11,351
TOTAL	12,238,855	23,124,958	3,523	68,869	14,421	0	83,290	13,036
<u>PENNINGTON</u>								
CITY	2,209,452	2,216,223	0	68,611	0	0	68,611	0
TOWN	474,085	1,562,161	0	0	0	0	0	0
TOTAL	2,683,537	3,778,384	0	68,611	0	0	68,611	0
<u>PINE</u>								
CITY	2,698,056	2,935,236	0	2,821	3,512	0	6,333	337
TOWN	2,096,835	6,232,652	0	0	859	0	859	0
TOTAL	4,794,891	9,167,888	0	2,821	4,371	0	7,192	337
<u>PIPESTONE</u>								
CITY	1,597,299	1,638,895	0	4,460	798	4,488	9,746	0
TOWN	329,522	2,456,245	0	0	0	29	29	0
TOTAL	1,926,821	4,095,140	0	4,460	798	4,517	9,775	0
<u>POLK</u>								
CITY	5,845,235	5,880,956	0	5,134	4,786	1,150	11,070	117,155
TOWN	1,753,243	10,447,613	4,101	10,178	5,061	6,693	21,932	0
TOTAL	7,598,478	16,328,569	4,101	15,312	9,847	7,843	33,002	117,155
<u>POPE</u>								
CITY	1,264,686	1,307,405	13,040	0	0	0	0	775
TOWN	750,756	3,510,978	0	5,675	0	0	5,675	2,102
TOTAL	2,015,442	4,818,383	13,040	5,675	0	0	5,675	2,877
<u>RAMSEY</u>								
CITY	361,201,131	361,444,369	0	243	0	0	243	339,336
TOWN	5,394,366	5,454,727	0	0	0	0	0	0
TOTAL	366,595,497	366,899,096	0	243	0	0	243	339,336
<u>RED LAKE</u>								
CITY	389,904	410,954	0	0	0	229	229	0
TOWN	305,802	1,163,461	205	0	1,130	0	1,130	0
TOTAL	695,706	1,574,415	205	0	1,130	229	1,359	0
<u>REDWOOD</u>								
CITY	2,885,147	2,942,435	0	3,287	0	0	3,287	2,355
TOWN	374,800	7,359,605	0	4,038	0	312	4,350	0
TOTAL	3,259,947	10,302,040	0	7,325	0	312	7,637	2,355
<u>RENVILLE</u>								
CITY	2,697,064	2,753,266	0	0	0	851	851	0
TOWN	1,108,369	9,266,321	0	7,323	0	0	7,323	0
TOTAL	3,805,433	12,019,587	0	7,323	0	851	8,174	0
<u>RICE</u>								
CITY	11,919,814	12,011,781	0	0	0	1,471	1,471	1,967
TOWN	2,585,321	6,889,289	0	79,226	0	0	79,226	0
TOTAL	14,505,135	18,901,070	0	79,226	0	1,471	80,697	1,967

TABLE 36 PART F
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL	TOTAL	ITEM 3f	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3a
	NON-AG NET TAX CAPACITY	REAL PROPERTY NET TAX CAPACITY	TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (4.95%)	STRUCTURES ON LEASED RURAL LAND (2.30-4.95%)	LEASED AG REAL ESTATE (1.60,3.00%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (3.20, 4.95%)
ROCK								
CITY	1,415,640	1,454,870	0	0	384	1,738	2,122	0
TOWN	320,274	3,973,340	0	569	75	1,146	1,790	0
TOTAL	1,735,914	5,428,210	0	569	459	2,884	3,912	0
ROSEAU								
CITY	2,424,112	2,430,660	0	0	37	715	752	288
TOWN	1,012,464	3,459,497	2,979	0	4,091	0	4,091	0
TOTAL	3,436,576	5,890,157	2,979	0	4,128	715	4,843	288
ST. LOUIS								
CITY	47,137,560	47,645,698	5,345	545,651	6,356	0	552,007	157,943
TOWN	11,278,750	18,582,648	8,020	152,118	224,480	0	376,598	25,850
TOTAL	58,416,310	66,228,346	13,365	697,769	230,836	0	928,605	183,793
SCOTT								
CITY	28,934,638	29,905,347	0	0	0	0	0	4,653
TOWN	4,515,863	8,196,710	0	450	0	0	450	0
TOTAL	33,450,501	38,102,057	0	450	0	0	450	4,653
SHERBURNE								
CITY	44,779,045	45,290,104	470	21,201	0	6,829	28,030	1,952
TOWN	4,804,999	7,570,777	234	16,707	9,853	4,566	31,126	1,533
TOTAL	49,584,044	52,860,881	704	37,908	9,853	11,395	59,156	3,485
SIBLEY								
CITY	1,717,116	1,732,403	0	0	0	0	0	0
TOWN	512,896	4,737,941	0	1,348	23	0	1,371	0
TOTAL	2,230,012	6,470,344	0	1,348	23	0	1,371	0
STEARNS								
CITY	35,820,813	35,941,027	165	637,794	2,306	57	640,157	3,704
TOWN	11,200,974	18,313,360	1,383	96,243	55,195	339	151,777	32
TOTAL	47,021,787	54,254,387	1,548	734,037	57,501	396	791,934	3,736
STEELE								
CITY	10,038,876	10,071,462	0	2,093	0	2,019	4,112	80
TOWN	1,175,509	4,327,088	0	4,249	0	956	5,205	0
TOTAL	11,214,385	14,398,550	0	6,342	0	2,975	9,317	80
STEVENS								
CITY	1,611,875	1,627,814	0	0	0	0	0	0
TOWN	344,512	2,696,440	0	8,045	0	0	8,045	0
TOTAL	1,956,387	4,324,254	0	8,045	0	0	8,045	0
SWIFT								
CITY	1,384,980	1,407,006	0	79	0	0	79	0
TOWN	525,504	3,259,744	0	54,905	181	29	55,115	0
TOTAL	1,910,484	4,666,750	0	54,984	181	29	55,194	0
TODD								
CITY	1,957,672	1,976,063	0	0	192	0	192	0
TOWN	1,298,319	4,573,804	0	24,814	338	0	25,152	861
TOTAL	3,255,991	6,549,867	0	24,814	530	0	25,344	861

TABLE 36 PART F
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL	TOTAL	ITEM 3f	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3a
	NON-AG NET TAX CAPACITY	REAL PROPERTY NET TAX CAPACITY	TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (4.95%)	STRUCTURES ON LEASED RURAL LAND (2.30-4.95%)	LEASED AG REAL ESTATE (1.60,3.00%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (3.20, 4.95%)
TRAVERSE								
CITY	499,293	511,455	94	0	1,654	875	2,529	0
TOWN	126,225	2,851,046	300	0	867	674	1,541	0
TOTAL	625,518	3,362,501	394	0	2,521	1,549	4,070	0
WABASHA								
CITY	3,725,558	3,831,731	0	0	3,694	0	3,694	0
TOWN	1,167,094	3,964,043	0	0	3,407	0	3,407	0
TOTAL	4,892,652	7,795,774	0	0	7,101	0	7,101	0
WADENA								
CITY	1,853,518	1,870,805	0	1,525	0	0	1,525	10,178
TOWN	582,919	1,469,702	0	27,249	46	0	27,295	158
TOTAL	2,436,437	3,340,507	0	28,774	46	0	28,820	10,336
WASECA								
CITY	4,024,323	4,034,065	0	406	11,551	0	11,957	1,722
TOWN	983,058	4,550,127	239	5,743	127	66	5,936	3,302
TOTAL	5,007,381	8,584,192	239	6,149	11,678	66	17,893	5,024
WASHINGTON								
CITY	87,000,520	89,472,571	0	24,582	0	0	24,582	1,905
TOWN	14,307,385	16,779,395	0	0	0	3,240	3,240	61,863
TOTAL	101,307,905	106,251,966	0	24,582	0	3,240	27,822	63,768
WATONWAN								
CITY	2,290,162	2,301,933	0	3,213	240	51	3,504	356
TOWN	330,638	4,375,415	0	5,347	0	0	5,347	4,396
TOTAL	2,620,800	6,677,348	0	8,560	240	51	8,851	4,752
WILKIN								
CITY	924,878	966,734	0	0	0	597	597	5,260
TOWN	247,169	4,159,099	321	1,114	0	2,849	3,963	0
TOTAL	1,172,047	5,125,833	321	1,114	0	3,446	4,560	5,260
WINONA								
CITY	12,997,787	13,078,197	0	2,401	29	932	3,362	728
TOWN	1,951,284	4,570,134	61	2,336	253	221	2,810	0
TOTAL	14,949,071	17,648,331	61	4,737	282	1,153	6,172	728
WRIGHT								
CITY	27,700,082	28,206,789	0	3,941	0	0	3,941	19,780
TOWN	9,898,964	17,031,938	1,242	32,481	0	0	32,481	6,440
TOTAL	37,599,046	45,238,727	1,242	36,422	0	0	36,422	26,220
YELLOW MEDICINE								
CITY	1,448,588	1,479,488	0	0	0	0	0	543
TOWN	402,077	4,196,777	0	0	0	0	0	0
TOTAL	1,850,665	5,676,265	0	0	0	0	0	543
STATEWIDE TOTAL								
CITY	2,582,231,901	2,608,510,382	24,351	2,846,110	85,239	54,979	2,986,328	11,998,417
TOWN	205,384,526	538,143,294	51,696	1,401,191	834,958	77,965	2,314,114	316,032
TOTAL	2,787,616,427	3,146,653,676	76,047	4,247,301	920,197	132,944	5,300,442	12,314,449

TABLE 36 PART G
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5				TOTAL CLASS 3a CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHT OF WAYS	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	(3.20, 4.96%)	(3.20, 4.96%)	(4.96%)	(4.96%)	(4.96%)				
<u>AITKIN</u>									
CITY	2,067	1,222	10,109	0	0	0	13,672	13,929	1,055,781
TOWN	2,404	1,043	129,457	86,204	0	0	221,594	226,569	8,086,818
TOTAL	4,471	2,265	139,566	86,204	0	0	235,266	240,498	9,142,599
<u>ANOKA</u>									
CITY	5,308	101,244	3,047,814	1,823,426	0	484,268	5,462,060	5,648,265	135,389,420
TOWN	232	0	23,451	355,086	0	0	378,769	378,769	6,222,900
TOTAL	5,540	101,244	3,071,265	2,178,512	0	484,268	5,840,829	6,027,034	141,612,320
<u>BECKER</u>									
CITY	37,088	0	37,270	44,520	0	1,299	121,575	125,548	4,401,780
TOWN	0	400	215,598	36,040	0	0	252,252	264,925	9,294,767
TOTAL	37,088	400	252,868	80,560	0	1,299	373,827	390,473	13,696,547
<u>BELTRAMI</u>									
CITY	23,247	0	209,974	76,978	0	0	314,503	317,837	5,134,079
TOWN	327	0	139,839	412,683	0	0	557,319	635,794	6,764,699
TOTAL	23,574	0	349,813	489,641	0	0	871,822	953,631	11,898,778
<u>BENTON</u>									
CITY	19,423	0	244,894	104,550	0	0	368,867	368,901	10,075,497
TOWN	0	0	195,506	353,548	0	0	551,564	629,804	4,559,587
TOTAL	19,423	0	440,400	458,098	0	0	920,431	998,705	14,635,084
<u>BIG STONE</u>									
CITY	43,563	317	30,316	0	0	0	74,196	74,196	808,977
TOWN	0	0	33,230	0	0	0	33,230	34,325	1,866,212
TOTAL	43,563	317	63,546	0	0	0	107,426	108,521	2,695,189
<u>BLUE EARTH</u>									
CITY	0	2,692	425,366	184,922	0	0	623,026	670,689	19,113,320
TOWN	0	13	209,385	273,188	0	0	509,741	523,399	10,498,274
TOTAL	0	2,705	634,751	458,110	0	0	1,132,767	1,194,088	29,611,594
<u>BROWN</u>									
CITY	0	0	15,634	25,420	0	0	41,458	44,639	7,081,458
TOWN	0	0	23,304	25,385	0	0	80,555	94,217	5,547,564
TOTAL	0	0	38,938	50,805	0	0	122,013	138,856	12,629,022
<u>CARLTON</u>									
CITY	3,436	21,055	244,667	145,793	0	1,030	419,934	459,164	7,144,007
TOWN	32	0	364,340	846,692	0	0	1,211,500	1,217,960	5,823,404
TOTAL	3,468	21,055	609,007	992,485	0	1,030	1,631,434	1,677,124	12,967,411
<u>CARVER</u>									
CITY	0	0	536,408	303,338	0	15,451	856,787	896,744	31,339,728
TOWN	0	0	104,391	89,695	0	0	194,225	206,137	6,066,782
TOTAL	0	0	640,799	393,033	0	15,451	1,051,012	1,102,881	37,406,510
<u>CASS</u>									
CITY	9,123	0	174,365	9,262	0	1,405	194,155	194,725	4,943,594
TOWN	176	0	315,718	845,452	0	0	1,161,346	1,350,817	12,846,074
TOTAL	9,299	0	490,083	854,714	0	1,405	1,355,501	1,545,542	17,789,668

TABLE 36 PART G
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5			ALL OTHER PERSONAL PROPERTY	TOTAL	TOTAL	TOTAL REAL
	STRUCTURES ON RAILROAD RIGHT OF WAYS	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES		CLASS 3a	PERSONAL PROPERTY	AND PERSONAL PROPERTY
	(3.20, 4.96%)	(3.20, 4.96%)	(4.96%)	(4.96%)	(4.96%)		CLASS 5		
CHIPPEWA									
CITY	72,484	0	95,889	22,827	0	810	193,913	193,913	2,857,077
TOWN	8,609	0	80,435	33,838	0	3,249	126,137	134,255	3,775,781
TOTAL	81,093	0	178,124	58,665	0	4,059	320,050	328,168	6,632,858
CHISAGO									
CITY	31,126	0	261,168	139,770	0	0	433,198	435,070	7,451,206
TOWN	0	0	340,337	123,701	0	0	468,419	481,363	7,020,090
TOTAL	31,126	0	601,505	263,471	0	0	901,617	916,433	14,471,296
CLAY									
CITY	144,719	0	57,112	158,054	0	1,747	449,181	453,733	12,920,532
TOWN	35,602	89	57,092	70,751	0	0	163,534	168,813	6,502,702
TOTAL	180,321	89	114,204	228,805	0	1,747	612,695	622,546	19,423,234
CLEARWATER									
CITY	5,428	572	18,302	1,683	0	0	25,985	26,591	561,815
TOWN	0	0	107,709	816,189	0	0	923,898	941,866	3,277,825
TOTAL	5,428	572	126,011	817,872	0	0	949,883	968,457	3,839,640
COOK									
CITY	0	0	718	0	0	0	718	2,523	631,463
TOWN	0	0	50,903	0	0	1,297	52,200	231,801	4,289,931
TOTAL	0	0	51,621	0	0	1,297	52,918	234,324	4,921,394
COTTONWOOD									
CITY	505	8,038	10,116	34,554	0	0	53,218	53,595	2,080,826
TOWN	0	0	47,545	1,339,202	0	224	1,388,254	1,390,786	6,729,237
TOTAL	505	8,038	57,661	1,373,756	0	224	1,441,472	1,444,381	8,809,863
CROW WING									
CITY	101,464	5,333	228,356	116,877	0	0	471,714	475,431	17,968,243
TOWN	1,408	7,430	262,162	28,605	0	0	297,605	315,707	15,327,965
TOTAL	102,872	12,763	490,518	143,482	0	0	769,319	791,138	33,296,208
DAKOTA									
CITY	6,385	0	4,182,410	2,398,452	0	0	6,728,022	6,818,899	235,799,197
TOWN	0	0	111,059	520,152	0	0	685,891	707,851	7,521,334
TOTAL	6,385	0	4,293,469	2,918,604	0	0	7,413,913	7,526,750	243,320,531
DODGE									
CITY	371	0	104,271	31,202	0	4,194	140,038	141,272	2,407,603
TOWN	0	1,046	105,759	39,121	0	589	148,515	149,183	4,220,232
TOTAL	371	1,046	210,030	70,323	0	4,783	288,553	290,455	6,627,835
DOUGLAS									
CITY	69,065	0	0	782	0	18,372	116,599	116,599	6,093,675
TOWN	0	0	0	0	0	0	3,941	49,164	9,278,918
TOTAL	69,065	0	0	782	0	18,372	120,540	165,763	15,372,593
FARIBAULT									
CITY	3,831	246	62,043	44,832	0	0	112,333	118,632	3,243,400
TOWN	122	189	138,917	41,162	0	0	183,330	185,731	7,963,403
TOTAL	3,953	435	200,960	85,994	0	0	295,663	304,363	11,206,803

TABLE 36 PART G
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5			ALL OTHER PERSONAL PROPERTY	TOTAL CLASS 3a CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHT OF WAYS	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES				
	(3.20, 4.95%)	(3.20, 4.95%)	(4.95%)	(4.95%)	(4.95%)				
FILLMORE									
CITY	198	0	30,243	62,393	0	0	92,834	100,053	3,158,388
TOWN	0	0	171,736	74,635	0	0	246,509	253,194	4,413,143
TOTAL	198	0	201,979	137,028	0	0	339,343	353,247	7,571,511
FREEBORN									
CITY	5,867	342	221,014	105,606	0	0	333,641	338,625	8,752,741
TOWN	11,726	0	139,340	639,379	0	0	792,742	809,230	7,795,131
TOTAL	17,593	342	360,354	744,985	0	0	1,126,383	1,147,855	16,547,872
GOODHUE									
CITY	0	11,023	447,878	170,455	0	50	638,501	637,721	33,502,416
TOWN	0	74	145,095	75,515	0	310	244,156	256,881	8,453,396
TOTAL	0	11,097	592,973	245,970	0	360	880,657	894,602	41,955,812
GRANT									
CITY	67,331	2,214	43,424	0	0	0	113,523	113,755	820,646
TOWN	0	0	192,032	19,467	0	579	212,078	216,914	3,096,833
TOTAL	67,331	2,214	235,456	19,467	0	579	325,601	330,669	3,917,479
HENNEPIN									
CITY	53,998	2,272,431	14,048,692	6,782,380	0	84	34,050,548	34,895,689	1,223,906,830
TOWN	0	0	37,976	24,998	0	0	62,974	62,974	1,425,748
TOTAL	53,998	2,272,431	14,086,668	6,807,378	0	84	34,113,522	34,958,663	1,225,332,578
HOUSTON									
CITY	0	0	82,071	43,310	0	0	125,534	131,142	2,743,765
TOWN	0	0	148,344	47,960	0	0	196,910	198,489	2,922,133
TOTAL	0	0	230,415	91,270	0	0	322,444	329,631	5,665,898
HUBBARD									
CITY	0	1,435	100,016	0	0	0	107,246	109,453	1,671,298
TOWN	0	0	141,559	687,095	0	0	832,074	882,671	9,025,728
TOTAL	0	1,435	241,575	687,095	0	0	939,320	992,124	10,697,026
ISANTI									
CITY	53,383	663	77,852	43,259	0	0	175,157	175,771	3,531,788
TOWN	246	104	27,642	279,757	0	8,122	315,871	317,674	6,095,142
TOTAL	53,629	767	105,494	323,016	0	8,122	491,028	493,445	9,626,930
ITASCA									
CITY	33,412	0	68,920	187,088	0	0	289,420	319,509	6,872,764
TOWN	1,767	0	742,261	1,363,454	0	628	2,108,427	2,235,580	25,675,988
TOTAL	35,179	0	811,181	1,550,542	0	628	2,397,847	2,555,089	32,548,752
JACKSON									
CITY	29,918	0	14,727	31,900	0	0	76,545	76,545	1,417,002
TOWN	7,850	0	201,970	370,004	0	20,957	600,781	607,831	8,058,168
TOTAL	37,768	0	216,697	401,904	0	20,957	677,326	684,376	9,475,170
KANABEC									
CITY	7,514	18,636	0	1,960	0	0	28,110	56,420	1,667,942
TOWN	0	100	0	0	0	0	100	20,405	2,857,073
TOTAL	7,514	18,736	0	1,960	0	0	28,210	76,825	4,525,015

TABLE 36 PART G
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5				TOTAL CLASS 3a CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHT OF WAYS	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	(3.20, 4.95%)	(3.20, 4.95%)	(4.95%)	(4.95%)	(4.95%)				
<u>KANDIYOHI</u>									
CITY	65,195	0	68,800	121,438	0	0	261,847	265,068	9,562,696
TOWN	9,013	0	113,400	173,504	0	125	296,042	301,432	9,327,899
TOTAL	74,208	0	182,000	294,942	0	125	557,889	566,500	18,890,595
<u>KITTSON</u>									
CITY	113,693	0	78,470	0	0	0	192,997	201,760	902,031
TOWN	9,487	0	25,794	833,692	0	0	869,750	878,185	4,910,325
TOTAL	123,180	0	104,264	833,692	0	0	1,082,747	1,079,945	5,812,356
<u>KOOCHICHING</u>									
CITY	3,089	0	115,841	70,567	0	0	189,683	195,334	4,625,813
TOWN	0	48	5,554	0	0	60	6,599	97,593	1,882,335
TOTAL	3,089	48	121,395	70,567	0	60	196,282	292,927	6,508,148
<u>LAC QUI PARLE</u>									
CITY	40,251	0	57,314	14,739	0	0	112,304	112,352	1,264,992
TOWN	0	0	60,034	15,418	0	50	75,502	75,566	3,443,478
TOTAL	40,251	0	117,348	30,157	0	50	187,806	187,918	4,708,470
<u>LAKE</u>									
CITY	986	683	47,159	15,425	0	0	64,508	82,893	1,350,200
TOWN	25	371	65,886	40,030	0	941	123,957	147,577	2,970,404
TOTAL	1,011	1,054	113,045	55,455	0	941	188,465	230,470	4,320,604
<u>LAKEWOODS</u>									
CITY	17,009	663	4,271	12,066	0	0	39,985	39,985	375,798
TOWN	122	38	0	41,018	0	0	41,178	43,906	1,494,395
TOTAL	17,131	701	4,271	53,084	0	0	81,163	83,891	1,870,193
<u>LE SUEUR</u>									
CITY	624	0	95,587	60,863	0	0	158,145	159,080	4,049,229
TOWN	541	0	138,556	113,202	0	0	252,299	256,394	5,993,278
TOTAL	1,165	0	234,143	174,065	0	0	410,444	415,474	10,042,507
<u>LINCOLN</u>									
CITY	0	0	30,425	0	0	0	31,108	31,108	734,334
TOWN	0	13	66,536	764,985	0	0	831,534	1,032,786	2,901,191
TOTAL	0	13	96,961	764,985	0	0	862,642	1,063,894	3,635,525
<u>LYON</u>									
CITY	109,814	32	84,629	56,491	0	0	261,653	267,935	7,744,720
TOWN	1,374	0	101,975	1,045,620	0	0	1,148,969	1,164,196	5,917,229
TOTAL	111,188	32	186,604	1,102,111	0	0	1,410,622	1,432,131	13,661,949
<u>MCLEOD</u>									
CITY	31,005	109	57,001	44,904	0	93	133,112	137,711	8,309,167
TOWN	1,792	0	60,187	50,814	0	1,114	113,907	116,808	4,347,682
TOTAL	32,797	109	117,188	95,718	0	1,207	247,019	254,519	12,656,849
<u>MAHNOMEN</u>									
CITY	53,485	0	39,627	0	0	0	93,112	93,241	403,446
TOWN	1,377	0	31,435	0	0	0	32,812	39,848	1,482,020
TOTAL	54,862	0	71,062	0	0	0	125,924	133,089	1,865,466

TABLE 36 PART G
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5				TOTAL CLASS 3a	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHT OF WAYS	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	(3.20, 4.95%)	(3.20, 4.95%)	(4.95%)	(4.95%)	(4.95%)				
MARSHALL									
CITY	102,715	144	31,818	0	0	4,075	138,847	151,801	1,187,930
TOWN	11,985	0	73,587	878,894	0	0	982,379	985,933	6,242,619
TOTAL	114,680	144	105,185	878,894	0	4,075	1,101,026	1,117,734	7,430,549
MARTIN									
CITY	11,510	0	43,876	79,371	0	0	134,557	165,713	5,681,073
TOWN	0	0	98,092	1,608,177	0	0	1,702,269	1,708,833	10,738,890
TOTAL	11,510	0	139,768	1,685,548	0	0	1,836,826	1,872,546	16,417,783
MEEKER									
CITY	115,902	0	40,811	43,714	0	0	200,509	202,395	3,449,302
TOWN	5,540	0	238,346	68,821	0	258	315,884	322,054	6,157,116
TOTAL	121,442	0	279,157	110,535	0	258	516,393	524,449	9,606,418
MILLE LACS									
CITY	19,682	354	65,128	25,978	0	8,698	120,300	182,875	3,041,398
TOWN	0	0	93,753	42,940	0	621	137,314	138,119	3,983,353
TOTAL	19,682	354	158,881	68,918	0	9,317	257,614	300,994	7,024,751
MORRISON									
CITY	40,306	0	172,519	54,323	0	0	268,459	273,297	4,061,592
TOWN	2,733	0	53,650	635,330	0	0	692,353	700,490	7,708,568
TOTAL	43,039	0	226,169	689,653	0	0	960,812	973,787	11,768,160
MOWER									
CITY	11,341	0	60,782	17,771	0	0	148,373	148,462	9,713,680
TOWN	11,301	0	203,525	79,872	0	0	294,698	327,175	6,450,430
TOTAL	22,642	0	264,287	97,643	0	0	441,071	475,637	16,164,110
MURRAY									
CITY	0	1,684	62,428	0	0	0	64,112	66,780	1,201,909
TOWN	0	0	39,361	627,354	0	0	668,715	671,338	5,418,872
TOTAL	0	1,684	101,789	627,354	0	0	730,827	738,118	6,620,781
NICOLLET									
CITY	0	0	117,132	89,871	0	784	207,587	210,284	7,186,277
TOWN	0	0	78,242	68,057	0	0	148,299	160,358	4,405,055
TOTAL	0	0	195,374	157,728	0	784	353,886	370,642	11,591,332
NOBLES									
CITY	6,092	0	17,954	69,948	0	0	93,992	105,313	5,202,292
TOWN	0	0	41,770	5,375	0	0	47,145	77,311	5,680,731
TOTAL	6,092	0	59,724	75,321	0	0	141,137	182,624	10,883,023
NORMAN									
CITY	61,539	0	22,790	8,573	0	0	92,902	98,108	968,785
TOWN	23,812	0	31,260	33,304	0	0	88,376	88,376	4,499,563
TOTAL	85,351	0	54,050	41,877	0	0	181,278	184,484	5,468,348
OLMSTED									
CITY	0	0	112,243	408,885	75,379	156,821	783,954	808,330	52,241,358
TOWN	0	0	179,917	183,511	0	0	370,973	377,904	12,163,286
TOTAL	0	0	292,160	592,396	75,379	156,821	1,154,927	1,186,234	64,404,644

TABLE 36 PART G
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 6				TOTAL CLASS 3a CLASS 6	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHT OF WAYS	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	(3.20, 4.95%)	(3.20, 4.95%)	(4.95%)	(4.95%)	(4.95%)				
OTTER TAIL									
CITY	52,087	1,312	404,080	44,664	0	0	503,788	581,004	9,070,987
TOWN	8,983	6,139	169,176	120,441	0	0	316,070	345,667	14,980,642
TOTAL	61,030	7,451	573,236	165,105	0	0	819,858	906,671	24,031,629
PENNINGTON									
CITY	79,901	0	7,815	0	0	297	87,813	156,424	2,372,647
TOWN	6,485	0	25,210	431,636	0	0	483,331	483,331	2,025,492
TOTAL	86,386	0	32,825	431,636	0	297	551,144	619,755	4,398,139
PINE									
CITY	33,229	0	194,556	49,596	0	20	277,738	284,071	3,219,307
TOWN	0	0	448,076	135,419	0	90	583,585	584,444	6,817,096
TOTAL	33,229	0	642,632	185,015	0	110	861,323	868,515	10,036,403
PIPESTONE									
CITY	34,401	8,500	99,931	24,822	0	0	167,654	177,400	1,816,295
TOWN	0	0	57,643	21,295	0	0	78,938	78,967	2,535,212
TOTAL	34,401	8,500	157,574	46,117	0	0	246,592	256,367	4,351,507
POLK									
CITY	61,208	90,703	219,223	109,348	0	1,171	598,808	609,878	6,490,834
TOWN	39,800	13,772	203,273	577,141	0	2,789	836,575	862,608	11,310,221
TOTAL	100,808	104,475	422,496	686,489	0	3,960	1,435,383	1,472,486	17,801,055
POPE									
CITY	38,638	5,899	79,093	24,139	0	0	146,544	159,584	1,466,989
TOWN	0	0	219,960	49,737	0	0	271,799	277,474	3,788,452
TOTAL	38,638	5,899	299,053	73,876	0	0	418,343	437,058	5,255,441
RAMSEY									
CITY	0	11,825,765	5,334,406	3,773,614	0	0	21,273,121	21,273,364	382,717,733
TOWN	0	0	21,974	81,646	0	0	103,620	103,620	5,558,347
TOTAL	0	11,825,765	5,356,380	3,855,260	0	0	21,376,741	21,376,984	388,276,080
RED LAKE									
CITY	43,080	0	37,325	52,495	0	0	132,900	133,129	544,083
TOWN	432	0	14,328	314,574	0	0	329,334	330,669	1,494,130
TOTAL	43,512	0	51,653	367,069	0	0	462,234	463,798	2,038,213
REDWOOD									
CITY	3,149	396	73,449	27,832	0	0	107,181	110,468	3,052,903
TOWN	634	0	65,188	16,706	0	0	82,528	86,878	7,446,483
TOTAL	3,783	396	138,637	44,538	0	0	189,709	197,346	10,499,386
RENVILLE									
CITY	178	938	79,836	31,383	0	3,899	116,234	117,085	2,870,351
TOWN	0	0	135,826	113,034	0	8,081	256,941	264,264	9,530,585
TOTAL	178	938	215,662	144,417	0	11,980	373,175	381,349	12,400,936
RICE									
CITY	8,482	0	325,945	175,459	0	52,265	564,118	565,589	12,577,370
TOWN	0	0	155,293	358,511	630	0	514,434	593,660	7,482,949
TOTAL	8,482	0	481,238	533,970	630	52,265	1,078,552	1,159,249	20,060,319

TABLE 36 PART G
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5			ALL OTHER PERSONAL PROPERTY	TOTAL	TOTAL	TOTAL REAL
	STRUCTURES ON RAILROAD RIGHT OF WAYS	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES		CLASS 3a	PERSONAL PROPERTY	AND PERSONAL PROPERTY
	(3.20, 4.96%)	(3.20, 4.96%)	(4.96%)	(4.96%)	(4.96%)		CLASS 5		
ROCK									
CITY	19,827	0	18,328	18,053	0	0	58,008	58,128	1,512,998
TOWN	0	0	31,798	7,549	0	0	39,345	41,135	4,014,475
TOTAL	19,827	0	50,122	25,602	0	0	95,351	99,263	5,527,473
ROSEAU									
CITY	58,777	0	27,389	19,203	0	0	103,657	104,409	2,535,069
TOWN	8,271	38	206,143	41,440	0	0	255,892	262,962	3,722,459
TOTAL	65,048	38	233,532	60,643	0	0	359,549	367,371	6,257,528
ST. LOUIS									
CITY	48,352	471	2,592,515	268,903	1,124	282	3,087,570	3,624,922	51,270,620
TOWN	0	0	1,473,740	834,887	0	0	2,334,477	2,719,095	21,301,743
TOTAL	48,352	471	4,066,255	1,101,790	1,124	282	5,402,047	6,344,017	72,572,363
SCOTT									
CITY	1,472	1,286	572,411	253,101	0	0	832,923	832,923	30,738,270
TOWN	0	198	190,347	78,843	0	0	269,388	269,838	8,488,548
TOTAL	1,472	1,484	762,758	331,944	0	0	1,102,311	1,102,761	39,204,818
SHERBURNE									
CITY	5,264	23,487	417,982	138,486	0	384	587,555	616,055	45,906,159
TOWN	0	208	371,374	299,478	0	0	672,593	703,953	8,274,730
TOTAL	5,264	23,695	789,356	437,964	0	384	1,260,148	1,320,008	54,180,889
SIBLEY									
CITY	0	0	50,053	32,385	0	681	83,119	83,119	1,815,522
TOWN	0	0	32,265	90,558	0	1,866	124,687	126,058	4,863,999
TOTAL	0	0	82,318	122,941	0	2,547	207,806	209,177	6,679,521
STEARNS									
CITY	175,544	0	321,013	138,935	0	448	639,642	1,279,964	37,220,991
TOWN	735	0	426,954	257,507	0	673	685,901	839,061	19,152,421
TOTAL	176,279	0	747,967	396,442	0	1,119	1,325,543	2,119,025	56,373,412
STEELE									
CITY	0	0	33,385	14,753	0	2,821	50,839	54,951	10,126,413
TOWN	0	3,329	195,898	451,462	0	4,342	655,029	660,234	4,987,322
TOTAL	0	3,329	229,281	466,215	0	6,963	705,868	715,185	15,113,735
STEVENS									
CITY	66,306	0	89,810	33,727	0	627	190,470	190,470	1,818,284
TOWN	0	0	52,920	119,205	0	627	172,752	180,797	2,877,237
TOTAL	66,306	0	142,730	152,932	0	1,254	363,222	371,267	4,695,521
SWIFT									
CITY	93,828	48,828	53,784	27,078	0	490	224,008	224,085	1,631,091
TOWN	545	0	91,541	107,365	0	627	200,078	255,193	3,514,937
TOTAL	94,373	48,828	145,325	134,441	0	1,117	424,084	479,278	5,146,028
TODD									
CITY	2,540	0	125,129	35,143	0	137	162,949	163,141	2,139,204
TOWN	1,299	0	40,564	123,997	42,872	114	209,707	234,859	4,808,663
TOTAL	3,839	0	165,693	159,140	42,872	251	372,656	398,000	6,947,867

TABLE 36 PART G
1990 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5			ALL OTHER PERSONAL PROPERTY	TOTAL CLASS 3a CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHT OF WAYS	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES				
	(3.20, 4.95%)	(3.20, 4.95%)	(4.95%)	(4.95%)	(4.95%)				
TRAVERSE									
CITY	8,331	243	44,161	0	0	248	52,983	55,606	567,061
TOWN	2,498	0	89,759	70,699	0	135	163,089	164,930	3,015,976
TOTAL	10,827	243	133,920	70,699	0	383	216,072	220,536	3,583,037
WABASHA									
CITY	0	0	105,481	15,442	0	0	120,923	124,617	3,956,348
TOWN	0	0	87,034	16,370	0	0	103,404	106,811	4,070,854
TOTAL	0	0	192,515	31,812	0	0	224,327	231,428	8,027,202
WADENA									
CITY	28,875	0	74,930	27,950	0	109	142,042	143,567	2,014,372
TOWN	0	0	35,440	400,554	0	467	436,619	463,914	1,933,616
TOTAL	28,875	0	110,370	428,504	0	576	578,661	607,481	3,947,988
WASECA									
CITY	574	0	35,351	47,956	0	59	85,662	97,619	4,131,684
TOWN	20	1,163	48,363	310,282	0	748	363,878	370,053	4,920,180
TOTAL	594	1,163	83,714	358,238	0	807	449,540	467,672	9,051,864
WASHINGTON									
CITY	77,782	411	2,124,110	1,389,007	0	3,460	3,596,675	3,621,257	93,093,828
TOWN	0	119	301,012	310,512	0	0	673,506	676,746	17,456,141
TOTAL	77,782	530	2,425,122	1,699,519	0	3,460	4,270,181	4,298,003	110,549,969
WATONWAN									
CITY	0	0	13,610	23,857	0	0	37,823	41,327	2,343,260
TOWN	0	32	136,121	40,426	0	1,515	182,490	187,837	4,563,252
TOTAL	0	32	149,731	64,283	0	1,515	220,313	229,164	6,906,512
WILKIN									
CITY	72,796	0	18,755	9,446	0	0	106,257	106,854	1,073,588
TOWN	10,594	358	87,717	24,737	0	197	123,603	127,887	4,286,986
TOTAL	83,390	358	106,472	34,183	0	197	229,860	234,741	5,360,574
WINONA									
CITY	670	19,417	295,659	188,223	0	0	504,697	508,059	13,586,256
TOWN	10	160	40,432	52,534	0	16	93,152	96,023	4,666,157
TOTAL	680	19,577	336,091	240,757	0	16	597,849	604,082	18,252,413
WRIGHT									
CITY	27,143	174	359,631	202,323	0	3,982	613,033	616,974	28,823,763
TOWN	0	1,430	518,743	76,000	0	0	602,613	636,336	17,668,274
TOTAL	27,143	1,604	878,374	278,323	0	3,982	1,215,646	1,253,310	46,492,037
YELLOW MEDICINE									
CITY	38,127	0	77,617	16,628	0	0	132,915	132,915	1,612,403
TOWN	0	0	97,364	43,698	0	0	141,060	141,060	4,337,837
TOTAL	38,127	0	174,981	60,324	0	0	273,975	273,975	5,950,240
STATEWIDE TOTAL									
CITY	2,710,833	14,478,962	40,864,365	21,502,265	76,503	770,337	92,401,682	95,412,361	2,703,922,743
TOWN	229,667	37,904	12,874,404	23,198,895	43,502	61,409	36,761,813	39,127,623	577,270,917
TOTAL	2,940,500	14,516,866	53,738,769	44,701,160	120,005	831,746	129,163,495	134,539,984	3,281,193,660

TABLE 37
TAXABLE VALUE DETERMINATION DATA BY COUNTY
TAXES PAYABLE 1991

COUNTY	TOTAL NET TAX CAPACITY VALUE	TAX INCREMENT FINANCING NET TAX CAP. VALUE	FISCAL DISPARITIES CONTRIBUTION VALUE	10% POWER LINE NET TAX CAP. VALUE	TOTAL TAXABLE VALUE	FISCAL DISPARITIES DISTRIBUTION VALUE	TAXABLE VALUE PLUS DISTRIBUTION
AITKIN	\$ 9,141,292	\$ 0	\$ 0	0	\$ 9,141,292	\$ 0	\$ 9,141,292
ANOKA	141,611,291	10,982,763	16,555,189	0	114,073,339	38,441,870	152,515,209
BECKER	13,688,144	363,580	0	0	13,324,564	0	13,324,564
BELTRAMI	11,893,752	146,633	0	0	11,747,119	0	11,747,119
BENTON	14,590,004	931,513	0	11,322	13,647,169	0	13,647,169
BIG STONE	2,655,901	0	0	0	2,655,901	0	2,655,901
BLUE EARTH	29,538,867	2,403,929	0	0	27,134,938	0	27,134,938
BROWN	12,628,509	548,678	0	0	12,079,831	0	12,079,831
CARLTON	12,948,717	466,613	0	25,661	12,456,443	0	12,456,443
CARVER	37,355,974	7,494,149	2,669,981	0	27,191,844	6,330,187	33,522,031
CASS	17,766,485	97,608	0	0	17,668,877	0	17,668,877
CHIPPEWA	6,633,370	75,319	0	0	6,558,051	0	6,558,051
CHISAGO	14,425,677	563,639	0	31,381	13,830,657	0	13,830,657
CLAY	19,363,277	931,016	0	0	18,432,261	0	18,432,261
CLEARWATER	3,830,875	16,438	0	0	3,814,437	0	3,814,437
COOK	4,913,558	0	0	0	4,913,558	0	4,913,558
COTTONWOOD	8,806,802	102,647	0	0	8,704,155	0	8,704,155
CROW WING	33,300,061	379,328	0	0	32,920,733	0	32,920,733
DAKOTA	243,659,093	8,927,433	31,856,129	0	202,875,531	35,126,807	238,002,338
DODGE	6,631,304	70,718	0	0	6,560,586	0	6,560,586
DOUGLAS	15,361,362	137,330	0	0	15,224,032	0	15,224,032
FARIBAULT	11,197,623	121,761	0	0	11,075,862	0	11,075,862
FILLMORE	7,557,914	185,374	0	0	7,372,540	0	7,372,540
FREEBORN	16,503,692	574,441	0	0	15,929,251	0	15,929,251
GOODHUE	41,950,941	1,189,947	0	0	40,760,994	0	40,760,994
GRANT	3,916,417	0	0	16,832	3,899,585	0	3,899,585
HENNEPIN	1,225,332,578	97,353,429	177,523,529	29,990	950,425,630	114,808,394	1,065,234,024
HOUSTON	5,665,899	61,320	0	0	5,604,579	0	5,604,579
HUBBARD	10,682,174	15,289	0	0	10,666,885	0	10,666,885
ISANTI	9,601,590	392,375	0	0	9,209,215	0	9,209,215
ITASCA	32,537,551	737,593	0	28,289	31,771,669	0	31,771,669
JACKSON	9,454,329	329,669	0	0	9,124,660	0	9,124,660

TABLE 37
TAXABLE VALUE DETERMINATION DATA BY COUNTY
TAXES PAYABLE 1991

COUNTY	TOTAL NET	TAX INCREMENT	FISCAL	10% POWER LINE	TOTAL	FISCAL	TAXABLE
	TAX CAPACITY	FINANCING NET	DISPARITIES	NET TAX CAP.	TAXABLE	DISPARITIES	VALUE PLUS
	VALUE	TAX CAP. VALUE	CONTRIBUTION	VALUE	VALUE	DISTRIBUTION	DISTRIBUTION
			VALUE			VALUE	
KANABEC	4,522,497	199,283	0	0	\$ 4,323,214	\$ 0	4,323,214
KANDIYOHI	18,884,577	288,541	0	3,937	18,592,099	0	18,592,099
KITTSON	5,812,023	0	0	0	5,812,023	0	5,812,023
KOOCHICHING	6,505,157	1,061,412	0	0	5,443,745	0	5,443,745
LAC QUI PARLE	4,710,502	40,483	0	0	4,670,019	0	4,670,019
LAKE	4,319,130	286,168	0	0	4,032,962	0	4,032,962
LAKE/WOODS	1,864,766	0	0	0	1,864,766	0	1,864,766
LE SUEUR	10,033,994	150,879	0	0	9,883,115	0	9,883,115
LINCOLN	3,629,149	0	0	0	3,629,149	0	3,629,149
LYON	13,658,012	957,928	0	0	12,700,084	0	12,700,084
MCLEOD	12,654,484	440,333	0	0	12,214,151	0	12,214,151
MAHNOMEN	1,865,090	3,848	0	0	1,861,242	0	1,861,242
MARSHALL	7,427,580	0	0	0	7,427,580	0	7,427,580
MARTIN	16,410,395	175,169	0	0	16,235,226	0	16,235,226
MEEKER	9,608,027	204,094	0	16,839	9,387,094	0	9,387,094
MILLE LACS	7,011,468	216,426	0	6,878	6,788,164	0	6,788,164
MORRISON	11,768,556	213,935	0	0	11,554,621	0	11,554,621
MOWER	16,154,674	296,068	0	0	15,858,606	0	15,858,606
MURRAY	6,617,802	9,607	0	0	6,608,195	0	6,608,195
NICOLLET	11,576,480	512,338	0	0	11,064,142	0	11,064,142
NOBLES	10,866,862	350,455	0	0	10,516,407	0	10,516,407
NORMAN	5,467,287	29,923	0	0	5,437,364	0	5,437,364
OLMSTED	64,180,321	3,310,414	0	0	60,869,907	0	60,869,907
OTTER TAIL	23,981,191	398,087	0	0	23,583,104	0	23,583,104
PENNINGTON	4,385,009	0	0	0	4,385,009	0	4,385,009
PINE	10,027,462	200,958	0	42,803	9,783,701	0	9,783,701
PIPESTONE	4,347,672	143,609	0	0	4,204,063	0	4,204,063
POLK	17,792,888	202,611	0	0	17,590,277	0	17,590,277
POPE	5,254,623	28,579	0	19,586	5,206,458	0	5,206,458
RAMSEY	388,829,268	33,612,881	47,730,412	0	307,485,975	70,374,563	377,860,538
RED LAKE	2,038,213	17,093	0	0	2,021,120	0	2,021,120
REDWOOD	10,495,757	55,818	0	0	10,439,939	0	10,439,939

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TABLE 37
TAXABLE VALUE DETERMINATION DATA BY COUNTY
TAXES PAYABLE 1991

COUNTY	TOTAL NET TAX CAPACITY VALUE	TAX INCREMENT FINANCING NET TAX CAP. VALUE	FISCAL DISPARITIES CONTRIBUTION VALUE	10% POWER LINE NET TAX CAP. VALUE	TOTAL TAXABLE VALUE	FISCAL DISPARITIES DISTRIBUTION VALUE	TAXABLE VALUE PLUS DISTRIBUTION
RENVILLE	12,396,672	193,203	0	0	\$ 12,203,469	\$ 0	12,203,469
RICE	20,036,630	1,117,384	0	0	18,919,246	0	18,919,246
ROCK	5,526,500	94,545	0	0	5,431,955	0	5,431,955
ROSEAU	6,255,548	43,820	0	17,677	6,194,051	0	6,194,051
ST. LOUIS	72,496,728	6,131,289	0	78,967	66,286,472	0	66,286,472
SCOTT	39,169,557	4,108,580	4,458,053	0	30,602,924	7,664,216	38,267,140
SHERBURNE	54,198,356	905,387	0	26,970	53,265,999	0	53,265,999
SIBLEY	6,681,073	158,146	0	0	6,522,927	0	6,522,927
STEARNS	56,377,899	3,946,194	0	23,428	52,408,277	0	52,408,277
STEELE	15,073,307	869,128	0	0	14,204,179	0	14,204,179
STEVENS	4,695,524	47,962	0	1,767	4,645,795	0	4,645,795
SWIFT	5,143,487	249,682	0	0	4,893,805	0	4,893,805
TODD	6,934,664	145,318	0	0	6,789,346	0	6,789,346
TRAVERSE	3,583,287	12,784	0	8,977	3,561,526	0	3,561,526
WABASHA	8,058,172	185,720	0	0	7,872,452	0	7,872,452
WADENA	3,946,145	35,258	0	0	3,910,887	0	3,910,887
WASECA	9,047,090	28,307	0	0	9,018,783	0	9,018,783
WASHINGTON	110,175,827	4,336,184	9,712,404	23,948	96,103,291	18,692,414	114,795,705
WATONWAN	6,902,819	261,730	0	0	6,641,089	0	6,641,089
WILKIN	5,356,782	27,528	0	0	5,329,254	0	5,329,254
WINONA	18,228,949	820,279	0	0	17,408,670	0	17,408,670
WRIGHT	46,478,556	2,064,177	0	21,844	44,392,535	0	44,392,535
YELLOW MEDICINE	5,946,877	103,595	0	0	5,843,282	0	5,843,282
STATEWIDE TOTALS	3,280,556,388	204,893,672	290,505,697	437,096	2,784,719,923	291,438,451	3,076,158,374

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SECTION IV

Current Year - Taxes Payable 1991

Part A: By Taxing District

TABLE 38
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1991

	<u>BROWN</u>	<u>CARLTON</u>	<u>CARVER</u>	<u>CASS</u>	<u>CHIPPEWA</u>	<u>CHISAGO</u>	<u>CLAY</u>
<u>Net Tax Capacity (1)</u>							
Real	\$ 12,489,653	\$ 11,271,593	\$ 36,253,093	\$ 16,221,023	\$ 6,305,202	\$ 13,509,244	\$ 18,751,764
Personal	138,856	1,677,124	1,102,881	1,545,462	328,168	916,433	611,513
TOTAL	\$ 12,628,509	\$ 12,948,717	\$ 37,355,974	\$ 17,766,485	\$ 6,633,370	\$ 14,425,677	\$ 19,363,277
<u>Average Rate of Taxation (2)</u>							
Percent	85.346	125.946	109.118	96.526	110.731	111.073	104.529
<u>Levy Including Special Assessment</u>							
County	\$ 3,409,530	\$ 6,446,956	\$ 9,641,196	\$ 7,088,003	\$ 3,671,717	\$ 6,390,131	\$ 8,881,306
City	1,842,044	2,060,754	7,842,895	1,247,416	1,131,015	2,316,155	3,143,953
Town	388,366	1,021,265	850,278	1,439,519	375,923	919,069	866,933
School District (3)	4,826,725	6,178,864	14,228,132	7,870,460	2,691,778	6,966,899	8,741,804
Special District (4)	35,299	167,291	565,044	30,208	22,124	28,204	319,339
Tax Increment Financing	518,424	576,965	8,222,614	109,752	89,784	654,906	975,055
Contribution	0	0	2,802,681	0	0	0	0
Power Line	0	31,773	0	0	0	33,671	0
TOTAL	\$ 11,020,388	\$ 16,483,868	\$ 44,152,840	\$ 17,785,358	\$ 7,982,341	\$ 17,309,035	\$ 22,928,390
<u>Levy Excluding Special Assessment</u>							
County	\$ 3,288,081	\$ 6,446,956	\$ 9,575,769	\$ 6,658,727	\$ 3,236,926	\$ 5,966,929	\$ 7,466,438
City	1,725,164	1,990,382	4,614,201	1,078,694	932,044	1,553,701	2,202,548
Town	384,223	916,220	757,462	1,401,373	372,566	818,685	535,101
School District (3)	4,826,725	6,178,864	14,228,132	7,870,460	2,691,778	6,966,899	8,741,804
Special District (4)	35,299	167,291	561,146	30,208	22,124	28,204	319,339
Tax Increment Financing	518,424	576,965	8,222,614	109,752	89,784	654,906	975,055
Contribution	0	0	2,802,681	0	0	0	0
Power Line	0	31,773	0	0	0	33,671	0
TOTAL	\$ 10,777,916	\$ 16,308,451	\$ 40,762,005	\$ 17,149,214	\$ 7,345,222	\$ 16,022,995	\$ 20,240,285
<u>Taconite Tax Credit (5)</u>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other Credits</u>							
Disparity Reduct. Credit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,656,250
Power Line Credit	0	666	0	0	0	9,091	0
Agricultural Preserves Credit (6)	0	0	19,014	0	0	0	0
County Conservation Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	45,378
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 666	\$ 19,014	\$ 0	\$ 0	\$ 9,091	\$ 1,701,628
NET TAX PAYABLE	\$ 10,777,916	\$ 16,307,785	\$ 40,742,991	\$ 17,149,214	\$ 7,345,222	\$ 16,013,904	\$ 18,538,657

TABLE 38
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1991

	<u>CLEARWATER</u>	<u>COOK</u>	<u>COTTONWOOD</u>	<u>CROW WING</u>	<u>DAKOTA</u>	<u>DODGE</u>	<u>DOUGLAS</u>
Net Tax Capacity (1)							
Real	\$ 2,862,464	\$ 4,680,732	\$ 7,362,517	\$ 32,512,027	\$ 236,137,293	\$ 6,340,849	\$ 15,198,760
Personal	968,411	232,826	1,444,285	788,034	7,521,800	290,455	162,602
TOTAL	\$ 3,830,875	\$ 4,913,558	\$ 8,806,802	\$ 33,300,061	\$ 243,659,093	\$ 6,631,304	\$ 15,361,362
Average Rate of Taxation (2)							
Percent	116.010	90.177	99.604	86.962	96.782	94.040	97.648
Levy Including Special Assessment							
County	\$ 2,716,064	\$ 2,218,921	\$ 3,264,669	\$ 9,208,099	\$ 45,601,345	\$ 2,232,445	\$ 5,851,275
City	164,501	412,463	1,023,240	4,202,796	55,242,342	1,027,579	1,533,729
Town	239,047	52,881	559,577	1,573,554	794,781	481,956	1,703,721
School District (3)	1,540,822	1,470,131	4,222,418	14,187,784	102,199,477	2,647,136	6,829,324
Special District (4)	60,270	352,389	139,747	248,669	6,784,349	0	36,278
Tax Increment Financing	20,929	0	123,337	348,746	8,779,881	68,703	140,446
Contribution	0	0	0	0	33,439,923	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 4,741,633	\$ 4,506,785	\$ 9,332,988	\$ 29,769,648	\$ 252,842,098	\$ 6,457,819	\$ 16,094,773
Levy Excluding Special Assessment							
County	\$ 2,442,037	\$ 2,206,080	\$ 3,076,675	\$ 9,208,099	\$ 45,597,955	\$ 2,220,439	\$ 5,325,431
City	144,015	349,406	779,883	3,421,610	38,282,598	823,425	1,376,317
Town	236,111	52,881	554,195	1,543,577	735,122	476,347	1,292,267
School District (3)	1,540,822	1,470,131	4,222,418	14,187,784	102,199,477	2,647,136	6,829,324
Special District (4)	60,270	352,389	15,444	248,669	6,784,349	0	36,278
Tax Increment Financing	20,929	0	123,337	348,746	8,779,881	68,703	140,446
Contribution	0	0	0	0	33,439,923	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 4,444,184	\$ 4,430,887	\$ 8,771,952	\$ 28,958,485	\$ 235,819,305	\$ 6,236,050	\$ 15,000,063
Taconite Tax Credit (5)	\$ 0	\$ 270,011	\$ 0	\$ 601,368	\$ 0	\$ 0	\$ 0
Other Credits							
Disparity Reduct. Credit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Power Line Credit	0	0	0	0	0	0	0
Agricultural Preserves Credit (6)	0	0	0	0	5,473	0	0
County Conservation Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,473	\$ 0	\$ 0
NET TAX PAYABLE	\$ 4,444,184	\$ 4,160,876	\$ 8,771,952	\$ 28,357,117	\$ 235,813,832	\$ 6,236,050	\$ 15,000,063

TABLE 38
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1991

	<u>FARIBAULT</u>	<u>FILLMORE</u>	<u>FREEBORN</u>	<u>GOODHUE</u>	<u>GRANT</u>	<u>HENNEPIN</u>	<u>HOUSTON</u>
Net Tax Capacity (1)							
Real	\$ 10,893,260	\$ 7,204,667	\$ 15,348,893	\$ 41,056,339	\$ 3,585,748	\$ 1,190,373,915	\$ 5,336,268
Personal	304,363	353,247	1,154,799	894,602	330,669	34,958,663	329,631
TOTAL	\$ 11,197,623	\$ 7,557,914	\$ 16,503,692	\$ 41,950,941	\$ 3,916,417	\$ 1,225,332,578	\$ 5,665,899
Average Rate of Taxation (2)							
Percent	85.934	110.579	100.944	91.001	93.829	108.397	111.383
Levy Including Special Assessment							
County	\$ 3,525,168	\$ 2,524,767	\$ 7,251,413	\$ 9,260,253	\$ 1,571,540	\$ 280,479,725	\$ 2,372,177
City	1,396,944	1,395,048	2,034,018	10,728,563	429,082	236,020,033	1,087,616
Town	650,639	791,203	719,341	1,332,098	215,021	240,101	462,473
School District (3)	4,784,953	3,664,049	7,431,644	16,299,589	1,581,328	489,290,045	2,603,602
Special District (4)	19,501	0	4,436	155,530	18,255	65,221,996	0
Tax Increment Financing	114,302	213,277	601,831	1,151,750	0	108,723,209	74,713
Contribution	0	0	0	0	0	186,346,453	0
Power Line	0	0	0	0	14,709	33,126	0
TOTAL	\$ 10,491,507	\$ 8,588,344	\$ 18,042,683	\$ 38,927,783	\$ 3,829,935	\$ 1,366,354,688	\$ 6,600,581
Levy Excluding Special Assessment							
County	\$ 3,064,288	\$ 2,524,767	\$ 6,258,361	\$ 9,260,253	\$ 1,489,776	\$ 280,479,725	\$ 2,372,177
City	989,133	1,164,147	1,673,584	9,998,178	355,651	197,917,338	798,540
Town	650,336	791,203	689,661	1,310,385	215,021	207,630	461,789
School District (3)	4,784,953	3,664,049	7,431,644	16,299,589	1,581,328	489,290,045	2,603,602
Special District (4)	19,501	0	4,436	155,530	18,255	65,221,996	0
Tax Increment Financing	114,302	213,277	601,831	1,151,750	0	108,723,209	74,713
Contribution	0	0	0	0	0	186,346,453	0
Power Line	0	0	0	0	14,709	33,126	0
TOTAL	\$ 9,622,513	\$ 8,357,443	\$ 16,659,517	\$ 38,175,685	\$ 3,674,740	\$ 1,328,219,522	\$ 6,310,821
Taconite Tax Credit (5)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Credits							
Disparity Reduct. Credit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Power Line Credit	0	0	0	0	11,310	15,275	0
Agricultural Preserves Credit (6)	0	0	0	0	0	20,937	0
County Conservation Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,310	\$ 36,212	\$ 0
NET TAX PAYABLE	\$ 9,622,513	\$ 8,357,443	\$ 16,659,517	\$ 38,175,685	\$ 3,663,430	\$ 1,328,183,310	\$ 6,310,821

TABLE 38
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1991

	<u>HUBBARD</u>	<u>ISANTI</u>	<u>ITASCA</u>	<u>JACKSON</u>	<u>KANABEC</u>	<u>KANDIYOHI</u>	<u>KITTSOON</u>
Net Tax Capacity (1)							
Real	\$ 9,690,050	\$ 9,108,145	\$ 29,981,717	\$ 8,769,953	\$ 4,442,688	\$ 18,318,077	\$ 4,732,075
Personal	992,124	493,445	2,555,834	684,376	79,809	566,500	1,079,948
TOTAL	\$ 10,682,174	\$ 9,601,590	\$ 32,537,551	\$ 9,454,329	\$ 4,522,497	\$ 18,884,577	\$ 5,812,023
Average Rate of Taxation (2)							
Percent	89.793	116.797	101.532	83.942	120.878	106.580	98.712
Levy Including Special Assessment							
County	\$ 4,414,430	\$ 4,971,619	\$ 15,144,126	\$ 2,730,411	\$ 2,564,078	\$ 8,810,292	\$ 1,842,274
City	360,224	1,241,401	2,074,980	515,618	277,452	3,521,183	501,143
Town	998,874	819,900	2,104,334	678,320	299,412	1,251,005	406,801
School District (3)	4,661,689	4,072,178	12,926,126	3,971,248	2,140,048	8,336,234	3,428,331
Special District (4)	34,244	17,804	167,012	29,725	8,499	180,757	89,691
Tax Increment Financing	12,990	466,283	849,170	272,976	242,115	316,584	0
Contribution	0	0	0	0	0	0	0
Power Line	0	0	29,370	0	0	4,795	0
TOTAL	\$ 10,482,451	\$ 11,589,185	\$ 33,295,118	\$ 8,198,298	\$ 5,531,604	\$ 22,420,850	\$ 6,268,240
Levy Excluding Special Assessment							
County	\$ 3,658,653	\$ 4,971,619	\$ 15,073,415	\$ 2,589,350	\$ 2,536,160	\$ 8,069,159	\$ 1,488,691
City	252,111	876,404	1,886,551	395,210	240,613	2,313,656	323,666
Town	972,165	810,062	2,104,334	677,597	299,258	906,027	406,801
School District (3)	4,661,689	4,072,178	12,926,126	3,971,248	2,140,048	8,336,234	3,428,331
Special District (4)	34,244	17,804	167,012	29,725	8,499	180,757	89,691
Tax Increment Financing	12,990	466,283	849,170	272,976	242,115	316,584	0
Contribution	0	0	0	0	0	0	0
Power Line	0	0	29,370	0	0	4,795	0
TOTAL	\$ 9,591,852	\$ 11,214,350	\$ 33,035,978	\$ 7,936,106	\$ 5,466,693	\$ 20,127,208	\$ 5,737,180
Taconite Tax Credit (5)	\$ 0	\$ 0	\$ 2,392,357	\$ 0	\$ 0	\$ 0	\$ 0
Other Credits							
Disparity Reduct. Credit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Power Line Credit	0	0	1,959	0	0	1,250	0
Agricultural Preserves Credit (6)	0	0	0	0	0	0	0
County Conservation Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 1,959	\$ 0	\$ 0	\$ 1,250	\$ 0
NET TAX PAYABLE	\$ 9,591,852	\$ 11,214,350	\$ 30,641,662	\$ 7,936,106	\$ 5,466,693	\$ 20,125,958	\$ 5,737,180

TABLE 38
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1991

	<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>
Net Tax Capacity (1)							
Real	\$ 6,212,276	\$ 4,520,851	\$ 4,088,662	\$ 1,781,086	\$ 9,618,520	\$ 2,565,255	\$ 12,226,025
Personal	292,881	189,651	230,468	83,680	415,474	1,063,894	1,431,987
TOTAL	\$ 6,505,157	\$ 4,710,502	\$ 4,319,130	\$ 1,864,766	\$ 10,033,994	\$ 3,629,149	\$ 13,658,012
Average Rate of Taxation (2)							
Percent	96.816	86.047	124.140	131.540	106.028	100.424	93.506
Levy Including Special Assessment							
County	\$ 2,164,107	\$ 1,665,967	\$ 3,039,821	\$ 1,218,485	\$ 4,058,159	\$ 2,119,523	\$ 4,573,507
City	1,123,163	537,041	519,397	87,978	1,550,602	224,323	1,985,850
Town	29,284	352,658	348,188	208,823	572,709	234,709	387,093
School District (3)	1,987,055	1,619,202	1,081,303	1,162,110	4,641,289	1,403,568	5,274,779
Special District (4)	154,983	147,670	52,439	6,404	17,794	231,101	32,517
Tax Increment Financing	1,045,130	36,853	353,248	0	164,440	0	956,428
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 6,503,722	\$ 4,359,391	\$ 5,394,396	\$ 2,683,800	\$ 11,004,993	\$ 4,213,224	\$ 13,210,174
Levy Excluding Special Assessment							
County	\$ 2,148,065	\$ 1,512,173	\$ 3,039,821	\$ 992,227	\$ 3,969,436	\$ 1,752,932	\$ 4,448,196
City	1,076,650	448,838	488,768	83,358	1,311,562	207,765	1,691,427
Town	29,284	351,766	346,183	208,823	534,362	234,499	367,732
School District (3)	1,987,055	1,619,202	1,081,303	1,162,110	4,641,289	1,403,568	5,274,779
Special District (4)	11,822	84,416	52,439	6,404	17,794	45,760	32,517
Tax Increment Financing	1,045,130	36,853	353,248	0	164,440	0	956,428
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 6,298,006	\$ 4,053,248	\$ 5,361,762	\$ 2,452,922	\$ 10,638,883	\$ 3,644,524	\$ 12,771,079
Taconite Tax Credit (5)	\$ 4,537	\$ 0	\$ 612,027	\$ 0	\$ 0	\$ 0	\$ 0
Other Credits							
Disparity Reduct. Credit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Power Line Credit	1,195	0	0	2,238	0	0	0
Agricultural Preserves Credit (6)	0	0	0	0	0	0	0
County Conservation Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 1,195	\$ 0	\$ 0	\$ 2,238	\$ 0	\$ 0	\$ 0
NET TAX PAYABLE	\$ 6,292,274	\$ 4,053,248	\$ 4,749,735	\$ 2,450,684	\$ 10,638,883	\$ 3,644,524	\$ 12,771,079

TABLE 38
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1991

	<u>MCLEOD</u>	<u>MAHNOMEN</u>	<u>MARSHALL</u>	<u>MARTIN</u>	<u>MEEKER</u>	<u>MILLE LACS</u>	<u>MORRISON</u>
<u>Net Tax Capacity (1)</u>							
Real	\$ 12,400,504	\$ 1,732,001	\$ 6,310,537	\$ 14,537,849	\$ 9,083,578	\$ 6,713,223	\$ 10,794,769
Personal	253,980	133,089	1,117,043	1,872,546	524,449	298,245	973,787
TOTAL	\$ 12,654,484	\$ 1,865,090	\$ 7,427,580	\$ 16,410,395	\$ 9,608,027	\$ 7,011,468	\$ 11,768,556
<u>Average Rate of Taxation (2)</u>							
Percent	109.640	133.163	85.293	88.678	98.165	126.811	117.834
<u>Levy Including Special Assessment</u>							
County	\$ 4,387,529	\$ 1,571,125	\$ 2,338,794	\$ 5,191,336	\$ 3,076,484	\$ 4,335,416	\$ 6,707,594
City	3,603,446	186,503	311,743	2,045,767	1,011,020	914,587	1,155,970
Town	420,271	139,251	664,431	720,638	811,549	424,888	887,897
School District (3)	5,842,834	812,460	3,563,989	7,749,892	4,498,484	3,127,126	5,685,177
Special District (4)	75,569	46,340	152,234	135,642	38,608	14,062	38,170
Tax Increment Financing	518,857	5,236	0	178,069	215,016	293,257	272,014
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	16,875	8,213	0
TOTAL	\$ 14,848,506	\$ 2,760,915	\$ 7,031,191	\$ 16,021,344	\$ 9,668,036	\$ 9,117,549	\$ 14,746,822
<u>Levy Excluding Special Assessment</u>							
County	\$ 4,355,144	\$ 1,389,428	\$ 1,644,156	\$ 4,303,230	\$ 2,999,815	\$ 4,329,517	\$ 6,100,191
City	2,690,594	92,788	310,361	1,573,875	860,859	703,942	885,659
Town	419,919	138,751	664,431	715,179	804,530	415,170	886,203
School District (3)	5,842,834	812,460	3,563,989	7,749,892	4,498,484	3,127,126	5,685,177
Special District (4)	47,013	44,956	152,234	32,122	36,172	14,062	38,170
Tax Increment Financing	518,857	5,236	0	178,069	215,016	293,257	272,014
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	16,875	8,213	0
TOTAL	\$ 13,874,361	\$ 2,483,619	\$ 6,335,171	\$ 14,552,367	\$ 9,431,751	\$ 8,891,287	\$ 13,867,414
<u>Taconite Tax Credit (5)</u>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other Credits</u>							
Disparity Reduct. Credit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Power Line Credit	0	0	0	0	9,240	2,711	0
Agricultural Preserves Credit (6)	0	0	0	0	0	0	0
County Conservation Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,240	\$ 2,711	\$ 0
NET TAX PAYABLE	\$ 13,874,361	\$ 2,483,619	\$ 6,335,171	\$ 14,552,367	\$ 9,422,511	\$ 8,888,576	\$ 13,867,414

TABLE 38
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1991

	<u>MOWER</u>	<u>MURRAY</u>	<u>NICOLLET</u>	<u>NOBLES</u>	<u>NORMAN</u>	<u>OLMSTED</u>	<u>OTTER TAIL</u>
Net Tax Capacity (1)							
Real	\$ 15,679,037	\$ 5,879,686	\$ 11,205,881	\$ 10,684,238	\$ 5,282,803	\$ 62,994,087	\$ 23,075,541
Personal	475,637	738,116	370,599	182,624	184,484	1,186,234	905,650
TOTAL	\$ 16,154,674	\$ 6,617,802	\$ 11,576,480	\$ 10,866,862	\$ 5,467,287	\$ 64,180,321	\$ 23,981,191
Average Rate of Taxation (2)							
Percent	112.932	80.856	112.181	96.104	101.030	115.426	102.462
Levy Including Special Assessment							
County	\$ 6,925,453	\$ 2,026,183	\$ 5,409,944	\$ 3,233,773	\$ 2,485,463	\$ 23,474,318	\$ 9,306,727
City	2,675,508	378,259	2,361,497	1,550,658	407,892	13,080,552	2,396,530
Town	824,449	440,601	389,519	508,519	372,971	1,304,799	2,203,943
School District (3)	7,880,492	2,724,412	5,248,648	4,740,986	3,030,209	33,879,290	11,059,055
Special District (4)	70,507	56,258	20,620	432,998	136,887	0	387,352
Tax Increment Financing	361,267	8,646	586,359	370,212	36,934	3,881,932	437,213
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 18,737,676	\$ 5,634,359	\$ 14,016,587	\$ 10,837,146	\$ 6,470,356	\$ 75,620,891	\$ 25,790,820
Levy Excluding Special Assessment							
County	\$ 6,695,573	\$ 1,829,806	\$ 4,989,585	\$ 3,194,573	\$ 1,722,821	\$ 23,441,308	\$ 8,458,219
City	2,416,593	333,544	1,755,124	1,550,529	295,056	11,623,000	2,115,785
Town	819,365	440,601	386,261	508,519	301,703	1,255,203	2,134,022
School District (3)	7,880,492	2,724,412	5,248,648	4,740,986	3,030,209	33,879,290	11,059,055
Special District (4)	70,507	13,872	20,620	78,724	136,887	0	367,390
Tax Increment Financing	361,267	8,646	586,359	370,212	36,934	3,881,932	437,213
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 18,243,797	\$ 5,350,881	\$ 12,986,597	\$ 10,443,543	\$ 5,523,610	\$ 74,080,733	\$ 24,571,684
Taconite Tax Credit (5)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Credits							
Disparity Reduct. Credit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Power Line Credit	0	0	0	0	0	0	0
Agricultural Preserves Credit (6)	0	0	0	0	0	0	0
County Conservation Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
NET TAX PAYABLE	\$ 18,243,797	\$ 5,350,881	\$ 12,986,597	\$ 10,443,543	\$ 5,523,610	\$ 74,080,733	\$ 24,571,684

TABLE 38
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1991

	<u>PENNINGTON</u>	<u>PINE</u>	<u>PIPESTONE</u>	<u>POLK</u>	<u>POPE</u>	<u>RAMSEY</u>	<u>RED LAKE</u>
Net Tax Capacity (1)							
Real	\$ 3,765,254	\$ 9,173,501	\$ 4,091,873	\$ 16,323,490	\$ 4,817,565	\$ 366,994,355	\$ 1,574,415
Personal	619,755	853,961	255,799	1,469,398	437,058	21,834,913	463,798
TOTAL	\$ 4,385,009	\$ 10,027,462	\$ 4,347,672	\$ 17,792,888	\$ 5,254,623	\$ 388,829,268	\$ 2,038,213
Average Rate of Taxation (2)							
Percent	123.512	112.171	98.697	108.187	122.276	116.872	105.357
Levy Including Special Assessment							
County	\$ 2,289,746	\$ 4,266,995	\$ 1,972,388	\$ 8,479,235	\$ 2,359,694	\$ 109,560,422	\$ 983,765
City	795,869	629,748	519,227	2,829,927	630,684	92,962,667	290,833
Town	156,341	869,622	208,307	1,302,052	422,513	1,703,131	153,235
School District (3)	2,389,539	5,205,184	1,502,093	7,806,417	3,029,276	165,500,492	809,095
Special District (4)	70,977	184,174	150,954	722,113	178,622	15,849,068	30,512
Tax Increment Financing	0	236,886	146,541	241,057	41,144	39,981,827	22,750
Contribution	0	0	0	0	0	50,102,568	0
Power Line	0	47,354	0	0	23,427	0	0
TOTAL	\$ 5,702,472	\$ 11,439,963	\$ 4,499,510	\$ 21,380,801	\$ 6,685,360	\$ 475,660,175	\$ 2,290,190
Levy Excluding Special Assessment							
County	\$ 2,003,290	\$ 4,266,140	\$ 1,972,388	\$ 7,380,421	\$ 2,177,605	\$ 109,560,422	\$ 861,315
City	795,869	566,367	455,212	2,056,601	554,561	73,205,681	270,496
Town	156,341	786,036	207,924	1,262,225	420,522	576,978	153,235
School District (3)	2,389,539	5,205,184	1,502,093	7,806,417	3,029,276	165,500,492	809,095
Special District (4)	70,977	139,910	6,860	502,948	178,622	15,503,546	30,512
Tax Increment Financing	0	236,886	146,541	241,057	41,144	39,981,827	22,750
Contribution	0	0	0	0	0	50,102,568	0
Power Line	0	47,354	0	0	23,427	0	0
TOTAL	\$ 5,416,016	\$ 11,247,877	\$ 4,291,018	\$ 19,249,669	\$ 6,425,157	\$ 454,431,514	\$ 2,147,403
Taconite Tax Credit (5)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Credits							
Disparity Reduct. Credit	\$ 0	\$ 0	\$ 0	\$ 651,313	\$ 0	\$ 0	\$ 0
Power Line Credit	0	9,956	0	0	9,353	0	0
Agricultural Preserves Credit (6)	0	0	0	0	0	0	0
County Conservation Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 9,956	\$ 0	\$ 651,313	\$ 9,353	\$ 0	\$ 0
NET TAX PAYABLE	\$ 5,416,016	\$ 11,237,921	\$ 4,291,018	\$ 18,598,356	\$ 6,415,804	\$ 454,431,514	\$ 2,147,403

TABLE 38
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1990

1991

	<u>REDWOOD</u>	<u>RENVILLE</u>	<u>RICE</u>	<u>ROCK</u>	<u>ROSEAU</u>	<u>ST. LOUIS</u>	<u>SCOTT</u>
Net Tax Capacity (1)							
Real	\$ 10,298,411	\$ 12,016,363	\$ 18,921,317	\$ 5,428,328	\$ 5,888,177	\$ 66,162,343	\$ 38,066,796
Personal	197,346	380,309	1,115,313	98,172	367,371	6,334,385	1,102,761
TOTAL	\$ 10,495,757	\$ 12,396,672	\$ 20,036,630	\$ 5,526,500	\$ 6,255,548	\$ 72,496,728	\$ 39,169,557
Average Rate of Taxation (2)							
Percent	93.112	78.751	116.529	85.275	119.084	132.277	114.774
Levy Including Special Assessment							
County	\$ 3,454,099	\$ 3,233,761	\$ 6,740,459	\$ 2,079,193	\$ 2,032,253	\$ 44,488,557	\$ 12,099,013
City	1,292,604	1,474,061	3,603,752	385,099	826,674	13,963,439	7,653,470
Town	594,799	744,033	830,958	399,667	363,115	3,150,814	883,368
School District (3)	4,748,638	4,558,864	11,933,971	2,013,275	4,482,353	26,261,917	15,948,565
Special District (4)	18,191	51,101	107,788	11,359	115,306	528,769	1,239,969
Tax Increment Financing	62,856	175,387	1,344,517	90,014	50,464	8,387,263	4,978,491
Contribution	0	0	0	0	0	0	4,679,605
Power Line	0	0	0	0	19,948	99,664	0
TOTAL	\$ 10,171,187	\$ 10,237,207	\$ 24,561,445	\$ 4,978,607	\$ 7,890,113	\$ 96,880,423	\$ 47,482,481
Levy Excluding Special Assessment							
County	\$ 3,246,901	\$ 3,033,034	\$ 6,302,035	\$ 1,834,945	\$ 1,867,030	\$ 44,484,344	\$ 11,937,935
City	1,114,606	1,200,661	2,871,646	365,209	581,308	13,036,973	5,544,605
Town	581,635	744,033	788,502	397,909	332,959	3,097,512	704,063
School District (3)	4,748,638	4,558,864	11,933,971	2,013,275	4,482,353	26,261,917	15,948,565
Special District (4)	18,191	50,512	107,788	11,359	115,306	528,769	1,163,282
Tax Increment Financing	62,856	175,387	1,344,517	90,014	50,464	8,387,263	4,978,491
Contribution	0	0	0	0	0	0	4,679,605
Power Line	0	0	0	0	19,948	99,664	0
TOTAL	\$ 9,772,827	\$ 9,762,491	\$ 23,348,459	\$ 4,712,711	\$ 7,449,368	\$ 95,896,442	\$ 44,956,546
Taconite Tax Credit (5)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,768,483	\$ 0
Other Credits							
Disparity Reduct. Credit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Power Line Credit	0	0	0	0	3,779	3,590	0
Agricultural Preserves Credit (6)	0	0	0	0	0	0	2,615
County Conservation Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,779	\$ 3,590	\$ 2,615
NET TAX PAYABLE	\$ 9,772,827	\$ 9,762,491	\$ 23,348,459	\$ 4,712,711	\$ 7,445,589	\$ 92,124,369	\$ 44,953,931

TABLE 38
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1991

	<u>SHERBURNE</u>	<u>SIBLEY</u>	<u>STEARNS</u>	<u>STEELE</u>	<u>STEVENS</u>	<u>SWIFT</u>	<u>TODD</u>
<u>Net Tax Capacity (1)</u>							
Real	\$ 52,892,223	\$ 6,471,896	\$ 54,258,874	\$ 14,358,122	\$ 4,324,257	\$ 4,664,209	\$ 6,536,710
Personal	1,306,133	209,177	2,119,025	715,185	371,267	479,278	397,954
TOTAL	\$ 54,198,356	\$ 6,681,073	\$ 56,377,899	\$ 15,073,307	\$ 4,695,524	\$ 5,143,487	\$ 6,934,664
<u>Average Rate of Taxation (2)</u>							
Percent	64.075	107.869	109.672	106.142	114.971	103.353	134.602
<u>Levy Including Special Assessment</u>							
County	\$ 9,683,884	\$ 3,363,259	\$ 19,052,434	\$ 4,272,992	\$ 2,232,437	\$ 2,742,118	\$ 4,704,248
City	6,922,577	887,475	12,042,358	3,023,759	665,733	491,322	503,345
Town	1,098,560	501,584	3,493,297	483,062	229,497	296,533	692,484
School District (3)	16,754,865	2,749,389	24,671,287	7,907,920	2,366,086	1,941,136	3,639,511
Special District (4)	314,731	33,781	581,430	41,594	5,030	18,270	15,119
Tax Increment Financing	844,341	198,383	4,402,357	982,180	59,094	296,901	195,266
Contribution	0	0	0	0	0	0	0
Power Line	16,707	0	21,957	0	1,874	0	0
TOTAL	\$ 35,635,665	\$ 7,733,871	\$ 64,265,120	\$ 16,711,507	\$ 5,559,751	\$ 5,786,280	\$ 9,749,973
<u>Levy Excluding Special Assessment</u>							
County	\$ 9,674,706	\$ 2,998,969	\$ 18,812,451	\$ 4,133,064	\$ 2,199,225	\$ 2,318,022	\$ 4,288,440
City	6,045,880	728,182	9,964,221	2,460,904	537,672	446,105	503,345
Town	1,078,816	498,084	3,377,090	473,408	229,497	295,516	692,484
School District (3)	16,754,865	2,749,389	24,671,287	7,907,920	2,366,086	1,941,136	3,639,511
Special District (4)	312,455	33,781	581,430	41,594	5,030	18,270	15,119
Tax Increment Financing	844,341	198,383	4,402,357	982,180	59,094	296,901	195,266
Contribution	0	0	0	0	0	0	0
Power Line	16,707	0	21,957	0	1,874	0	0
TOTAL	\$ 34,727,770	\$ 7,206,788	\$ 61,830,793	\$ 15,999,070	\$ 5,398,478	\$ 5,315,950	\$ 9,334,165
<u>Taconite Tax Credit (5)</u>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other Credits</u>							
Disparity Reduct. Credit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Power Line Credit	3,517	0	11,720	0	817	0	0
Agricultural Preserves Credit (6)	0	0	0	0	0	0	0
County Conservation Credit	0	0	0	0	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	0
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 3,517	\$ 0	\$ 11,720	\$ 0	\$ 817	\$ 0	\$ 0
NET TAX PAYABLE	\$ 34,724,253	\$ 7,206,788	\$ 61,819,073	\$ 15,999,070	\$ 5,397,661	\$ 5,315,950	\$ 9,334,165

TABLE 38
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1991

	<u>TRAVERSE</u>	<u>WABASHA</u>	<u>WADENA</u>	<u>WASECA</u>	<u>WASHINGTON</u>	<u>WATONWAN</u>	<u>WILKIN</u>
Net Tax Capacity (1)							
Real	\$ 3,362,799	\$ 7,777,446	\$ 3,338,664	\$ 8,579,418	\$ 105,877,824	\$ 6,673,655	\$ 5,122,041
Personal	220,488	280,726	607,481	467,672	4,298,003	229,164	234,741
TOTAL	\$ 3,583,287	\$ 8,058,172	\$ 3,946,145	\$ 9,047,090	\$ 110,175,827	\$ 6,902,819	\$ 5,356,782
Average Rate of Taxation (2)							
Percent	99.109	100.708	130.174	105.658	106.280	93.790	93.529
Levy Including Special Assessment							
County	\$ 1,495,034	\$ 2,802,135	\$ 2,446,350	\$ 4,144,738	\$ 27,275,910	\$ 2,509,099	\$ 2,302,749
City	364,198	1,397,211	571,153	1,088,207	25,275,540	787,250	409,566
Town	161,484	483,028	231,915	415,967	2,947,621	376,605	293,227
School District (3)	1,608,323	3,524,047	2,081,712	4,134,621	53,849,391	2,702,465	2,380,250
Special District (4)	28,300	21,079	10,356	16,909	4,028,898	18,844	61,929
Tax Increment Financing	17,800	192,694	51,229	31,060	4,657,182	275,406	25,932
Contribution	0	0	0	0	10,195,129	0	0
Power Line	8,537	0	0	0	23,521	0	0
TOTAL	\$ 3,683,676	\$ 8,420,194	\$ 5,392,715	\$ 9,831,502	\$ 128,253,192	\$ 6,669,669	\$ 5,473,653
Levy Excluding Special Assessment							
County	\$ 1,454,270	\$ 2,802,135	\$ 2,287,765	\$ 4,093,742	\$ 25,859,784	\$ 2,485,083	\$ 2,078,510
City	272,743	1,092,250	474,867	897,866	16,173,778	624,714	201,627
Town	161,401	483,028	230,915	384,778	2,436,747	374,733	293,227
School District (3)	1,608,323	3,524,047	2,081,712	4,134,621	53,849,391	2,702,465	2,380,250
Special District (4)	28,300	21,079	10,356	16,909	3,899,069	11,740	30,585
Tax Increment Financing	17,800	192,694	51,229	31,060	4,657,182	275,406	25,932
Contribution	0	0	0	0	10,195,129	0	0
Power Line	8,537	0	0	0	23,521	0	0
TOTAL	\$ 3,551,374	\$ 8,115,233	\$ 5,136,844	\$ 9,558,976	\$ 117,094,601	\$ 6,474,141	\$ 5,010,131
Taconite Tax Credit (5)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Credits							
Disparity Reduct. Credit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 25,767
Power Line Credit	5,885	0	0	0	11,098	0	0
Agricultural Preserves Credit (6)	0	0	0	0	4,458	0	0
County Conservation Credit	0	0	0	103,234	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	29,062
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 5,885	\$ 0	\$ 0	\$ 103,234	\$ 15,556	\$ 0	\$ 54,829
NET TAX PAYABLE	\$ 3,545,489	\$ 8,115,233	\$ 5,136,844	\$ 9,455,742	\$ 117,079,045	\$ 6,474,141	\$ 4,955,302

TABLE 38
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1991

	<u>WINONA</u>	<u>WRIGHT</u>	<u>YELLOW MEDICINE</u>	<u>STATEWIDE TOTAL</u>		
Net Tax Capacity (1)						
Real	\$ 17,609,915	\$ 45,225,246	\$ 5,672,918	\$ 3,145,639,026	(1) Includes tax increment financing values where there are tax increment financing levies.	
Personal	619,034	1,253,310	273,959	134,917,362		
TOTAL	\$ 18,228,949	\$ 46,478,556	\$ 5,946,877	\$ 3,280,556,388		
Average Rate of Taxation (2)						
Percent	104.267	95.366	101.365	106.692	(2) The average rate of taxation is exclusive of special assessments.	
Levy Including Special Assessment						
County	\$ 6,258,127	\$ 12,557,517	\$ 2,714,709	\$ 946,745,882	(3) Includes Technical Colleges, namely #287, #916 amd #917.	
City	4,289,243	6,668,298	535,122	614,921,791		
Town	709,624	2,484,978	483,629	67,929,508		
School District (3)	7,465,459	22,056,683	2,488,499	1,381,146,910	(4) Includes: General Provisions, Economic Development Authorities, Hospital Districts, Housing and Redevelopment Authorities, Medical Clinic Districts, Metropolitan Airports Commission, Metropolitan Council, Metropolitan Mosquito Control Commission, Regional Transit Board, Park Districts, Port Authorities, Regional Development Commissions, Regional Railroad Authorities, Regional Sanitary Sewer Districts, Sanitary Districts, St. Cloud Metropolitan Transit Commission, Watershed Districts, Miscellaneous Districts	
Special District (4)	171,010	563,707	232,457	107,245,262		
Tax Increment Financing Contribution	884,431	2,097,775	101,193	230,125,125		
Contribution	0	0	0	304,944,335		
Power Line	0	20,153	0	466,141		
TOTAL	\$ 19,777,894	\$ 46,449,111	\$ 6,555,609	\$ 3,653,524,954		
Levy Excluding Special Assessment						
County	\$ 6,258,127	\$ 12,451,064	\$ 2,495,475	\$ 925,373,716	(5) Includes the following amount of Supplementary Homestead Credit: Aitkin \$ 886 Itasca 251,016 St. Louis 90,129 \$ 342,031	
City	3,527,571	4,870,769	421,309	490,342,291		
Town	700,148	2,264,680	477,581	62,867,845		
School District (3)	7,465,459	22,056,683	2,488,499	1,381,146,910		
Special District (4)	171,010	563,411	43,985	104,841,084		
Tax Increment Financing Contribution	884,431	2,097,775	101,193	230,125,125		
Contribution	0	0	0	304,944,335		
Power Line	0	20,153	0	466,141		
TOTAL	\$ 19,006,746	\$ 44,324,535	\$ 6,028,042	\$ 3,500,107,447		
Taconite Tax Credit (5)	\$ 0	\$ 0	\$ 0	\$ 8,173,914		
Other Credits						
Disparity Reduct. Credit	0	0	0	2,333,330		(6) Agricultural Preserves Credit is in 7-county metro area only.
Power Line Credit	0	10,055	0	127,495		
Agricultural Preserves Credit (6)	0	0	0	52,851		
County Conservation Credit	3,823	10,862	0	117,919		
Enterprise Zone Credit	0	0	0	74,440		
Disaster Credit	0	0	0	0		
TOTAL	\$ 3,823	\$ 20,917	\$ 0	\$ 2,706,035		
NET TAX PAYABLE	\$ 19,002,923	\$ 44,303,618	\$ 6,028,042	\$ 3,489,227,498		

Explanation of Categorical Division of County,

City/Township, School District, and

Special Taxing District Tax 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 39 through 43 are patterned after the design of the abstract column headings.

COUNTY LEVIES

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

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

CITY/TOWNSHIP LEVIES

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

SCHOOL DISTRICT LEVIES

Each of the following categories relate directly to the type of school property tax levy reported on the form entitled "Levy Limitation and Certification - 1990 Payable 1991".

<u>Column Heading</u>	<u>Items Included Within Column Heading</u>
Maintenance	Administration, operation and maintenance of school programs and buildings, includes salaries, fuel and supplies.
Transportation	Transportation costs, including bus service.
Community Service	Community oriented activities, not limited to any age group.
Capital Expenditure	Equipment and capital improvements not covered by bond issues.
General/Indebtedness	Debt service payments on general obligation bonds, state loans, Most debt is incurred due to a building program.
Technical Colleges	
Debt Service	Debt Service payments on bonds.
Other	All technical college costs except debt.
Technical Colleges	
#287 - Suburban Hennepin County	
#916 - Ramsey-Washington County	
#917 - Dakota County	
These three technical colleges share an overlapping taxing authority with their K-12 component school districts.	
General	Regular and general fund purposes
Debt	Debt service payments on bonds.
Other	All other expense.

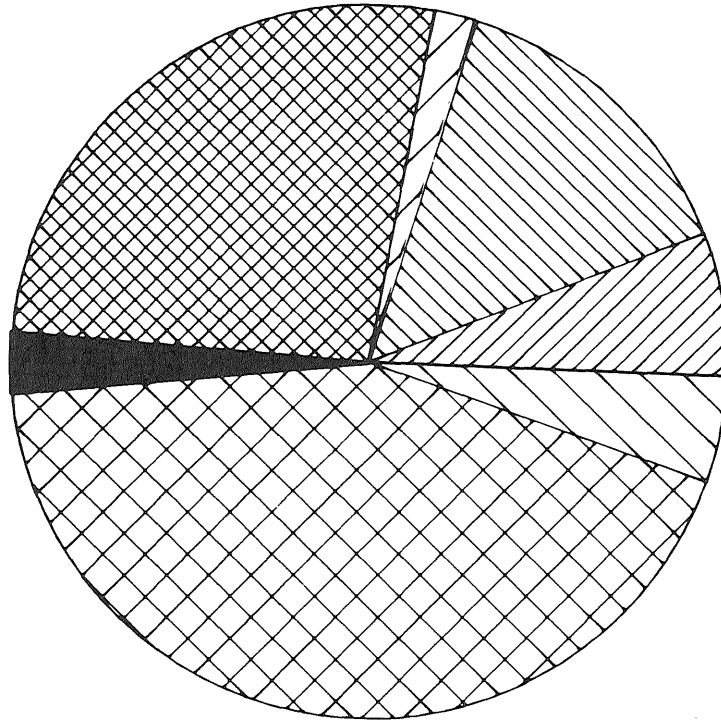
School district levies in this bulletin also include levy amounts for education districts and secondary co-op facilities.

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 tort liability, all other revenue and debt. There are 18 main categories of special taxing districts as described in "1991 Tax Levy Authorizations and Limitations" as prepared and published by the Department of Revenue.

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

TOTAL REAL AND PERSONAL PROPERTY TAX
BY TAXING DISTRICT FOR PAYABLE YEAR 1991



Percentage of Gross Tax

	COUNTY	26.4%
	TOWN	1.8%
	CITY	14.0%
	CONTRIBUTION TAX	8.7%
	TAX INCREMENT FINANCING	6.6%
	SCHOOL DISTRICT	39.5%
	SPECIAL TAXING DISTRICT	3.0%
	TOTAL	100% *

TOTAL GROSS TAX = \$3,500,107,447

*Power Line is less than 0.1% of the total gross tax.

TABLE 39
 COUNTY GOVERNMENT TAX LEVIES BY MAJOR PURPOSE
 TAXES PAYABLE 1991

COUNTY	GENERAL REVENUE	INDEBTEDNESS	ROAD AND BRIDGE	WELFARE	COUNTY AND/OR REGIONAL LIBRARY	MISCELLANEOUS	TOTAL COUNTY LEVY EXCLUDING SPECIAL ASSESSMENTS	COUNTY SPECIAL ASSESSMENTS	TOTAL COUNTY LEVY INCLUDING SPECIAL ASSESSMENTS
AITKIN	1,379,994	465,310	923,335	1,307,512	70,024	0	4,146,175	0	4,146,175
ANOKA	16,208,606	3,518,006	5,027,189	8,108,295	2,519,114	0	35,381,210	0	35,381,210
BECKER	2,710,309	565,890	1,066,818	2,269,018	88,395	67,358	6,767,788	492,878	7,260,666
BELTRAMI	2,565,975	320,498	850,321	2,344,687	82,895	0	6,164,376	19,183	6,183,559
BENTON	2,182,243	0	988,624	1,349,473	159,608	0	4,679,948	21,128	4,701,076
BIG STONE	613,900	0	335,250	393,260	16,128	0	1,358,538	84,174	1,442,712
BLUE EARTH	3,037,854	75,308	2,573,637	2,251,159	190,952	1,258,982	9,387,892	251,634	9,639,526
BROWN	1,675,635	0	563,203	1,049,243	0	0	3,288,081	121,449	3,409,530
CARLTON	2,834,279	296,655	1,223,098	2,062,128	30,796	0	6,446,956	0	6,446,956
CARVER	5,514,697	232,667	1,545,224	2,283,181	0	0	9,575,769	65,427	9,641,196
CASS	3,148,992	376,581	909,438	2,125,786	97,930	0	6,658,727	429,276	7,088,003
CHIPPEWA	1,369,552	0	580,260	1,174,621	112,493	0	3,236,926	434,791	3,671,717
CHISAGO	3,062,629	501,479	936,490	1,369,843	96,488	0	5,966,929	423,202	6,390,131
CLAY	3,105,705	74,300	835,692	3,339,088	111,653	0	7,466,438	1,414,868	8,881,306
CLEARWATER	1,181,421	0	368,447	892,169	0	0	2,442,037	274,027	2,716,064
COOK	1,250,084	87,513	433,495	342,060	37,174	55,754	2,206,080	12,841	2,218,921
COTTONWOOD	1,737,069	0	578,257	741,405	19,944	0	3,076,675	187,994	3,264,669
CROW WING	4,408,097	722,161	1,492,790	2,293,038	123,557	168,456	9,208,099	0	9,208,099
DAKOTA	16,208,895	3,262,065	4,438,681	16,925,007	2,929,410	1,833,897	45,597,955	3,390	45,601,345
DODGE	1,337,214	0	588,267	270,221	24,737	0	2,220,439	12,006	2,232,445
DOUGLAS	2,182,830	517,326	897,114	1,619,152	109,009	0	5,325,431	525,844	5,851,275
FARIBAULT	1,342,059	50,282	960,713	613,136	98,098	0	3,064,288	460,880	3,525,168
FILLMORE	1,332,676	35,351	692,883	436,296	27,561	0	2,524,767	0	2,524,767
FREEBORN	2,538,392	26,270	927,456	2,411,291	55,605	299,347	6,258,361	993,052	7,251,413
GOODHUE	3,693,458	596,230	2,251,385	1,595,492	95,608	1,028,080	9,260,253	0	9,260,253
GRANT	771,705	0	376,998	341,073	0	0	1,489,776	81,764	1,571,540
HENNEPIN	119,771,294	15,069,803	0	128,529,029	17,109,599	0	280,479,725	0	280,479,725
HOUSTON	1,433,164	0	456,087	472,274	10,652	0	2,372,177	0	2,372,177
HUBBARD	1,483,582	0	874,490	1,263,946	36,635	0	3,658,653	755,777	4,414,430
ISANTI	2,163,800	214,461	928,421	1,591,540	73,397	0	4,971,619	0	4,971,619

TABLE 39
COUNTY GOVERNMENT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1991

COUNTY	COUNTY AND/OR REGIONAL					TOTAL COUNTY LEVY EXCLUDING SPECIAL ASSESSMENTS			TOTAL COUNTY LEVY INCLUDING SPECIAL ASSESSMENTS	
	GENERAL REVENUE	INDEBTEDNESS	ROAD AND BRIDGE	WELFARE	LIBRARY	MISCELLANEOUS	SPECIAL ASSESSMENTS	COUNTY SPECIAL ASSESSMENTS	COUNTY SPECIAL ASSESSMENTS	SPECIAL ASSESSMENTS
ITASCA	5,287,246	1,439,074	3,475,494	4,753,733	117,868	0	15,073,415	70,711	15,144,126	
JACKSON	1,211,565	9,848	713,002	589,391	65,544	0	2,589,350	141,061	2,730,411	
KANABEC	919,782	67,137	669,646	879,595	0	0	2,536,160	27,918	2,564,078	
KANDIYOHI	2,952,727	629,794	1,372,026	3,021,161	93,451	0	8,069,159	741,133	8,810,292	
KITTSON	928,116	0	357,182	203,393	0	0	1,488,691	353,583	1,842,274	
KOOCHICHING	327,648	131,806	512,042	1,077,200	0	99,369	2,148,065	16,042	2,164,107	
LAC QUI PARLE	754,158	0	368,105	366,768	23,142	0	1,512,173	153,794	1,665,967	
LAKE	1,264,247	137,971	700,436	937,167	0	0	3,039,821	0	3,039,821	
LAKEWOODS	531,604	0	221,577	239,046	0	0	992,227	226,258	1,218,485	
LE SUEUR	1,348,011	69,697	1,350,792	911,521	133,053	156,362	3,969,436	88,723	4,058,159	
LINCOLN	760,937	105,074	455,577	422,407	8,937	0	1,752,932	366,591	2,119,523	
LYON	2,198,775	0	911,006	1,240,942	97,473	0	4,448,196	125,311	4,573,507	
MCLEOD	1,329,798	196,799	1,090,477	1,685,544	52,526	0	4,355,144	32,385	4,387,529	
MAHNOMEN	847,539	129,040	174,238	233,678	4,933	0	1,389,428	181,697	1,571,125	
MARSHALL	718,791	0	562,638	362,727	0	0	1,644,156	694,638	2,338,794	
MARTIN	1,751,610	0	1,027,714	981,948	286,957	255,001	4,303,230	888,106	5,191,336	
MEEKER	1,591,351	55,109	661,121	638,369	53,865	0	2,999,815	76,669	3,076,484	
MILLE LACS	1,660,230	192,466	710,623	1,700,891	64,896	411	4,329,517	5,899	4,335,416	
MORRISON	2,283,471	672,675	1,336,517	1,615,384	192,144	0	6,100,191	607,403	6,707,594	
MOWER	3,014,103	0	1,529,913	2,009,552	142,005	0	6,695,573	229,880	6,925,453	
MURRAY	853,182	53,831	417,338	486,104	19,351	0	1,829,806	196,377	2,026,183	
NICOLLET	2,268,910	390,511	727,581	1,534,938	67,645	0	4,989,585	420,359	5,409,944	
NOBLES	1,352,185	0	515,865	1,126,837	199,686	0	3,194,573	39,200	3,233,773	
NORMAN	857,837	0	596,537	266,513	0	1,934	1,722,821	762,642	2,485,463	
OLMSTED	11,097,436	1,124,135	3,758,068	7,000,298	461,371	0	23,441,308	33,010	23,474,318	
OTTER TAIL	4,008,136	399,802	919,075	3,025,092	106,114	0	8,458,219	848,508	9,306,727	
PENNINGTON	864,337	126,765	326,345	685,843	0	0	2,003,290	286,456	2,289,746	
PINE	2,134,635	181,513	810,842	1,139,150	0	0	4,266,140	855	4,266,995	
PIPESTONE	856,471	142,067	475,967	485,889	11,994	0	1,972,388	0	1,972,388	
POLK	2,457,497	0	1,721,774	3,066,580	134,570	0	7,380,421	1,098,814	8,479,235	

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 COUNTY GOVERNMENT TAX LEVIES BY MAJOR PURPOSE
 TAXES PAYABLE 1991

COUNTY	GENERAL REVENUE	INDEBTEDNESS	ROAD AND BRIDGE	WELFARE	COUNTY AND/OR	MISCELLANEOUS	TOTAL COUNTY LEVY	COUNTY	TOTAL COUNTY LEVY
					REGIONAL LIBRARY		EXCLUDING SPECIAL ASSESSMENTS	SPECIAL ASSESSMENTS	INCLUDING SPECIAL ASSESSMENTS
POPE	1,213,556	99,358	370,321	466,855	27,515	0	2,177,605	182,089	2,359,694
RAMSEY	55,879,306	8,958,719	0	41,443,231	3,281,168	0	109,560,422	0	109,560,422
RED LAKE	449,708	0	274,055	137,552	0	0	861,315	122,450	983,765
REDWOOD	1,583,722	0	931,420	693,550	33,002	5,207	3,246,901	207,198	3,454,099
RENVILLE	1,038,335	0	766,561	1,194,027	34,111	0	3,033,034	200,727	3,233,761
RICE	2,972,026	188,366	851,401	2,158,897	131,345	0	6,302,035	438,424	6,740,459
ROCK	882,952	0	467,582	369,775	60,597	54,039	1,834,945	244,248	2,079,193
ROSEAU	891,335	0	507,267	445,668	0	22,760	1,867,030	165,223	2,032,253
ST. LOUIS	17,647,661	1,764,339	5,005,824	19,905,540	160,980	0	44,484,344	4,213	44,488,557
SCOTT	7,191,870	517,658	1,308,057	2,585,844	334,506	0	11,937,935	161,078	12,099,013
SHERBURNE	4,828,553	997,692	906,848	2,665,294	276,319	0	9,674,706	9,178	9,683,884
SIBLEY	1,351,208	153,425	702,742	791,594	0	0	2,998,969	364,290	3,363,259
STEARNS	8,149,168	2,262,701	3,077,148	4,842,827	480,607	0	18,812,451	239,983	19,052,434
STEELE	2,311,688	0	719,382	973,083	73,001	55,910	4,133,064	139,928	4,272,992
STEVENS	1,102,984	0	464,706	631,535	0	0	2,199,225	33,212	2,232,437
SWIFT	1,193,089	0	476,693	622,198	26,042	0	2,318,022	424,096	2,742,118
TODD	1,654,876	149,955	1,029,389	1,338,850	115,370	0	4,288,440	415,808	4,704,248
TRAVERSE	699,398	0	404,365	345,889	0	4,618	1,454,270	40,764	1,495,034
WABASHA	1,321,615	0	599,732	802,747	33,806	44,235	2,802,135	0	2,802,135
WADENA	1,069,118	72,128	405,642	720,679	20,198	0	2,287,765	158,585	2,446,350
WASECA	1,808,296	256,507	742,855	1,182,248	103,836	0	4,093,742	50,996	4,144,738
WASHINGTON	13,454,215	1,961,670	2,218,024	6,436,882	1,788,993	0	25,859,784	1,416,126	27,275,910
WATONWAN	1,316,434	0	383,370	576,644	208,635	0	2,485,083	24,016	2,509,099
WILKIN	955,585	46,856	545,459	513,411	17,199	0	2,078,510	224,239	2,302,749
WINONA	3,054,225	223,066	731,904	2,162,475	86,457	0	6,258,127	0	6,258,127
WRIGHT	5,099,776	1,581,481	1,837,445	3,394,084	516,809	21,469	12,451,064	106,453	12,557,517
YELLOW MEDICINE	1,184,657	0	708,696	577,023	25,099	0	2,495,475	219,234	2,714,709
STATEWIDE TOTALS	410,983,801	52,495,191	89,530,469	332,430,486	34,500,580	5,433,189	925,373,716	21,372,166	946,745,882

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CITY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1991

COUNTY	TOTAL CITY LEVY					TOTAL CITY LEVY		
	GENERAL TORT	GENERAL ALL OTHER	INDEBTEDNESS	ROAD AND BRIDGE	MISCELLANEOUS	EXCLUDING SPECIAL ASSESSMENTS	CITY SPECIAL ASSESSMENTS	INCLUDING SPECIAL ASSESSMENTS
AITKIN	0	219,062	52,186	0	0	271,248	55,119	326,367
ANOKA	0	15,828,910	821,166	0	750,231	17,400,307	7,639,142	25,039,449
BECKER	0	275,652	189,817	29,221	366,036	860,726	420,847	1,281,573
BELTRAMI	0	619,213	145,294	5,489	149,252	919,248	291,218	1,210,466
BENTON	0	1,619,345	596,800	49,959	39,285	2,305,389	586,868	2,892,257
BIG STONE	0	267,774	64,632	1,437	28,153	361,996	51,334	413,330
BLUE EARTH	0	3,640,805	228,674	3,122	1,512,331	5,384,932	1,710,533	7,095,465
BROWN	0	918,156	739,069	42,699	25,240	1,725,164	118,880	1,842,044
CARLTON	0	1,275,917	466,108	0	248,357	1,990,382	70,372	2,060,754
CARVER	0	3,915,263	696,952	1,986	0	4,614,201	3,228,694	7,842,895
184 CASS	810,751	171,701	86,774	6,301	3,167	1,078,694	168,722	1,247,416
CHIPPEWA	0	582,213	349,831	0	0	932,044	198,971	1,131,015
CHISAGO	0	1,206,934	301,082	4,975	40,710	1,553,701	762,454	2,316,155
CLAY	0	1,467,505	735,043	0	0	2,202,548	941,405	3,143,953
CLEARWATER	0	120,662	23,353	0	0	144,015	20,486	164,501
COOK	0	269,338	80,068	0	0	349,406	63,057	412,463
COTTONWOOD	0	398,086	348,776	33,021	0	779,883	243,357	1,023,240
CROW WING	0	2,297,546	775,320	36,246	312,498	3,421,610	781,186	4,202,796
DAKOTA	0	30,919,325	7,252,279	0	110,994	38,282,598	16,959,744	55,242,342
DODGE	0	673,494	149,931	0	0	823,425	204,154	1,027,579
DOUGLAS	0	1,149,533	24,410	4,938	197,436	1,376,317	157,412	1,533,729
FARIBAUT	0	633,456	268,743	0	86,934	989,133	407,811	1,396,944
FILLMORE	0	770,413	352,015	0	41,719	1,164,147	230,901	1,395,048
FREEBORN	0	1,549,796	96,911	3,754	23,123	1,673,584	360,434	2,034,018
GOODHUE	8,248,364	100,973	1,620,824	0	28,017	9,998,178	730,385	10,728,563
GRANT	0	313,584	17,457	0	24,610	355,651	73,431	429,082
HENNEPIN	0	172,096,834	25,591,332	0	229,172	197,917,338	38,102,695	236,020,033
HOUSTON	0	499,632	298,908	0	0	798,540	289,076	1,087,616
HUBBARD	0	135,094	85,959	12,448	18,610	252,111	108,113	360,224
ISANTI	0	694,608	181,796	0	0	876,404	364,997	1,241,401

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CITY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1991

COUNTY						TOTAL CITY LEVY		TOTAL CITY LEVY	
	GENERAL TORT	GENERAL ALL OTHER	INDEBTEDNESS	ROAD AND BRIDGE	MISCELLANEOUS	EXCLUDING SPECIAL ASSESSMENTS	CITY SPECIAL ASSESSMENTS	INCLUDING SPECIAL ASSESSMENTS	
ITASCA	0	1,747,322	121,442	0	17,787	1,886,551	188,429	2,074,980	
JACKSON	0	215,035	114,689	13,406	52,080	395,210	120,408	515,618	
KANABEC	0	164,603	75,831	0	179	240,613	36,839	277,452	
KANDIYOHI	0	1,858,446	425,027	17,731	12,452	2,313,656	1,207,527	3,521,183	
KITTSOON	0	235,149	88,517	0	0	323,666	177,477	501,143	
KOOCHICHING	0	773,830	94,618	0	208,202	1,076,650	46,513	1,123,163	
LAC QUI PARLE	0	404,084	38,177	2,871	3,706	448,838	88,203	537,041	
LAKE	0	419,971	68,797	0	0	488,768	30,629	519,397	
LAKEWOODS	0	83,358	0	0	0	83,358	4,620	87,978	
LE SUEUR	0	574,154	423,812	72,366	241,230	1,311,562	239,040	1,550,602	
LINCOLN	172,912	1	25,586	8,632	634	207,765	16,558	224,323	
LYON	0	1,316,947	141,505	0	232,975	1,691,427	294,423	1,985,850	
MCLEOD	0	1,751,350	880,793	58,451	0	2,690,594	912,852	3,603,446	
MAHNOMEN	0	62,871	29,917	0	0	92,788	93,715	186,503	
MARSHALL	283,890	0	0	0	26,471	310,361	1,382	311,743	
MARTIN	0	690,663	491,313	0	391,899	1,573,875	471,892	2,045,767	
MEEKER	675,985	11,133	163,997	9,744	0	860,859	150,161	1,011,020	
MILLE LACS	0	493,512	137,578	0	72,854	703,942	210,645	914,587	
MORRISON	0	470,987	406,632	8,040	0	885,659	270,311	1,155,970	
MOWER	0	1,870,087	530,331	0	16,175	2,416,593	258,915	2,675,508	
MURRAY	0	256,371	69,219	5,898	2,056	333,544	44,715	378,259	
NICOLLET	1,035,487	246,086	473,551	0	0	1,755,124	606,373	2,361,497	
NOBLES	0	858,198	652,013	9,406	30,912	1,550,529	129	1,550,658	
NORMAN	0	288,172	6,884	0	0	295,056	112,836	407,892	
OLMSTED	0	10,868,055	394,215	0	360,730	11,623,000	1,457,552	13,080,552	
OTTER TAIL	0	1,767,124	330,451	18,200	10	2,115,785	280,745	2,396,530	
PENNINGTON	0	655,421	140,448	0	0	795,869	0	795,869	
PINE	390,665	63,508	73,618	22,738	15,838	566,367	63,381	629,748	
PIPESTONE	0	343,733	89,684	14,527	7,268	455,212	64,015	519,227	
POLK	0	1,767,324	271,573	17,704	0	2,056,601	773,326	2,829,927	

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CITY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1991

COUNTY						TOTAL CITY LEVY		TOTAL CITY LEVY	
	GENERAL TORT	GENERAL ALL OTHER	INDEBTEDNESS	ROAD AND BRIDGE	MISCELLANEOUS	EXCLUDING SPECIAL ASSESSMENTS	CITY SPECIAL ASSESSMENTS	INCLUDING SPECIAL ASSESSMENTS	
POPE	0	482,006	30,561	4,840	37,154	554,561	76,123	630,684	
RAMSEY	1,455	60,676,843	12,506,353	0	21,030	73,205,681	19,756,986	92,962,667	
RED LAKE	0	205,331	65,165	0	0	270,496	20,337	290,833	
REDWOOD	0	719,870	394,736	0	0	1,114,606	177,998	1,292,604	
RENVILLE	0	706,120	400,857	0	93,884	1,200,661	273,400	1,474,061	
RICE	0	2,182,900	663,444	25,302	0	2,871,646	732,106	3,603,752	
ROCK	0	184,310	82,288	98,611	0	365,209	19,890	385,099	
ROSEAU	403,340	9,994	167,974	0	0	581,308	245,366	826,674	
ST. LOUIS	0	10,709,825	1,853,973	1,270	471,905	13,036,973	926,466	13,963,439	
SCOTT	0	4,700,008	803,366	26,299	14,932	5,544,605	2,108,865	7,653,470	
186 SHERBURNE	0	4,560,030	1,171,052	0	314,798	6,045,880	876,697	6,922,577	
SIBLEY	0	474,714	253,468	0	0	728,182	159,293	887,475	
STEARNS	0	7,633,754	2,160,396	27,291	142,780	9,964,221	2,078,137	12,042,358	
STEELE	0	2,000,379	448,230	0	12,295	2,460,904	562,855	3,023,759	
STEVENS	0	425,309	110,631	0	1,732	537,672	128,061	665,733	
SWIFT	202,615	0	125,568	20,762	97,160	446,105	45,217	491,322	
TODD	409	266,843	179,649	32,262	24,182	503,345	0	503,345	
TRAVERSE	0	122,821	74,020	0	75,902	272,743	91,455	364,198	
WABASHA	0	792,445	291,166	5,526	3,113	1,092,250	304,961	1,397,211	
WADENA	0	343,663	115,372	9,917	5,915	474,867	96,286	571,153	
WASECA	0	664,294	177,530	44,526	11,516	897,866	190,341	1,088,207	
WASHINGTON	0	14,180,344	1,919,647	73,787	0	16,173,778	9,101,762	25,275,540	
WATONWAN	0	535,302	84,104	0	5,308	624,714	162,536	787,250	
WILKIN	0	148,033	39,084	0	14,510	201,627	207,939	409,566	
WINONA	0	2,883,995	634,494	9,082	0	3,527,571	761,672	4,289,243	
WRIGHT	0	2,587,445	1,425,460	291,576	566,288	4,870,769	1,797,529	6,668,298	
YELLOW MEDICINE	0	328,270	93,039	0	0	421,309	113,813	535,122	
STATEWIDE TOTAL	12,225,873	393,413,167	75,673,353	1,186,361	7,843,537	490,342,291	124,579,500	614,921,791	

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TOWN TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1991

COUNTY	TOTAL TOWN LEVY					TOTAL TOWN LEVY		
	GENERAL TORT	GENERAL ALL OTHER	INDEBTEDNESS	ROAD AND BRIDGE	MISCELLANEOUS	EXCLUDING SPECIAL ASSESSMENTS	TOWN SPECIAL ASSESSMENTS	INCLUDING SPECIAL ASSESSMENTS
AITKIN	0	308,096	0	718,862	0	1,026,958	5,188	1,032,146
ANOKA	0	1,089,890	55,764	0	1,117	1,146,771	263,276	1,410,047
BECKER	0	213,716	0	715,017	121,870	1,050,603	23,409	1,074,012
BELTRAMI	0	367,671	0	507,249	0	874,920	36,263	911,183
BENTON	0	149,903	0	237,051	0	386,954	6,101	393,055
BIG STONE	0	33,441	0	129,258	11,104	173,803	0	173,803
BLUE EARTH	0	43,246	0	884,113	77,569	1,004,928	281,702	1,286,630
BROWN	0	85,438	0	298,185	600	384,223	4,143	388,366
CARLTON	0	278,310	82,268	555,642	0	916,220	105,045	1,021,265
CARVER	0	260,205	23,338	462,210	11,709	757,462	92,816	850,278
CASS	318,989	295,933	0	786,451	0	1,401,373	38,146	1,439,519
CHIPPEWA	0	72,865	0	281,040	18,661	372,566	3,357	375,923
CHISAGO	0	327,881	0	490,804	0	818,685	100,384	919,069
CLAY	0	205,178	0	329,923	0	535,101	331,832	866,933
CLEARWATER	0	109,348	1,049	125,714	0	236,111	2,936	239,047
COOK	0	43,495	0	4,986	4,400	52,881	0	52,881
COTTONWOOD	0	124,635	0	429,560	0	554,195	5,382	559,577
CROW WING	0	595,945	1,371	946,261	0	1,543,577	29,977	1,573,554
DAKOTA	0	265,656	6,494	344,188	118,784	735,122	59,659	794,781
DODGE	0	47,497	0	428,850	0	476,347	5,609	481,956
DOUGLAS	0	532,161	155,522	570,829	33,755	1,292,267	411,454	1,703,721
FARIBAULT	0	207,716	0	442,620	0	650,336	303	650,639
FILLMORE	0	233,205	1,746	555,356	896	791,203	0	791,203
FREEBORN	0	97,112	0	541,824	50,725	689,661	29,680	719,341
GOODHUE	222,342	83,480	5,723	995,847	2,993	1,310,385	21,713	1,332,098
GRANT	0	69,295	0	145,726	0	215,021	0	215,021
HENNEPIN	0	207,630	0	0	0	207,630	32,471	240,101
HOUSTON	0	163,378	0	298,411	0	461,789	684	462,473
HUBBARD	0	297,124	0	575,767	99,274	972,165	26,709	998,874
ISANTI	0	329,009	3,726	477,327	0	810,062	9,838	819,900

TABLE 41
TOWN TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1991

COUNTY	GENERAL TORT	GENERAL ALL OTHER	INDEBTEDNESS	ROAD AND BRIDGE	MISCELLANEOUS	TOTAL TOWN LEVY		TOTAL TOWN LEVY INCLUDING SPECIAL ASSESSMENTS
						EXCLUDING SPECIAL ASSESSMENTS	TOWN SPECIAL ASSESSMENTS	
ITASCA	0	921,275	225,530	945,160	12,369	2,104,334	0	2,104,334
JACKSON	0	42,071	0	632,846	2,680	677,597	723	678,320
KANABEC	0	98,830	0	156,806	43,622	299,258	154	299,412
KANDIYOHI	0	323,966	0	578,055	4,002	906,023	344,982	1,251,005
KITTSON	0	86,929	0	319,872	0	406,801	0	406,801
KOOCHICHING	0	29,284	0	0	0	29,284	0	29,284
LAC QUI PARLE	0	67,465	0	278,101	6,200	351,766	892	352,658
LAKE	0	154,402	14,830	176,951	0	346,183	2,005	348,188
LAKE/WOODS	0	80,998	0	127,825	0	208,823	0	208,823
LE SUEUR	0	171,527	0	260,797	102,038	534,362	38,347	572,709
LINCOLN	49,401	0	0	185,098	0	234,499	210	234,709
LYON	0	50,594	0	317,138	0	367,732	19,361	387,093
MCLEOD	0	172,097	0	247,822	0	419,919	352	420,271
MAHNOMEN	0	37,209	0	101,542	0	138,751	500	139,251
MARSHALL	164,002	(9)	0	466,886	33,552	664,431	0	664,431
MARTIN	0	0	0	715,179	0	715,179	5,459	720,638
MEEKER	178,970	91,142	0	510,290	24,128	804,530	7,019	811,549
MILLE LACS	0	90,222	0	257,113	67,835	415,170	9,718	424,888
MORRISON	0	340,929	0	545,274	0	886,203	1,694	887,897
MOWER	0	198,048	0	621,317	0	819,365	5,084	824,449
MURRAY	0	160,142	0	276,109	4,350	440,601	0	440,601
NICOLLET	17,193	36,408	0	332,660	0	386,261	3,258	389,519
NOBLES	0	93,210	0	415,309	0	508,519	0	508,519
NORMAN	0	51,096	0	250,607	0	301,703	71,268	372,971
OLMSTED	0	472,052	0	783,151	0	1,255,203	49,596	1,304,799
OTTER TAIL	0	567,678	1,554	1,564,790	0	2,134,022	69,921	2,203,943
PENNINGTON	0	67,958	0	88,383	0	156,341	0	156,341
PINE	203,784	127,286	0	454,966	0	786,036	83,586	869,622
PIPESTONE	0	48,294	0	159,630	0	207,924	383	208,307
POLK	0	334,662	0	927,563	0	1,262,225	39,827	1,302,052

TABLE 41
TOWN TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1991

COUNTY	GENERAL TORT	GENERAL ALL OTHER	INDEBTEDNESS	ROAD AND BRIDGE	MISCELLANEOUS	TOTAL TOWN LEVY		TOTAL TOWN LEVY INCLUDING SPECIAL ASSESSMENTS
						EXCLUDING SPECIAL ASSESSMENTS	TOWN SPECIAL ASSESSMENTS	
POPE	0	99,519	0	278,524	42,479	420,522	1,991	422,513
RAMSEY	0	576,978	0	0	0	576,978	1,126,153	1,703,131
RED LAKE	0	32,649	21,880	83,241	15,465	153,235	0	153,235
REDWOOD	0	0	0	581,635	0	581,635	13,164	594,799
RENVILLE	0	262,402	0	481,631	0	744,033	0	744,033
RICE	0	319,858	0	468,644	0	788,502	42,456	830,958
ROCK	0	113,002	0	284,907	0	397,909	1,758	399,667
ROSEAU	75,471	19,120	0	238,368	0	332,959	30,156	363,115
ST. LOUIS	0	2,129,991	123,302	844,219	0	3,097,512	53,302	3,150,814
SCOTT	0	276,044	5,061	414,844	8,114	704,063	179,305	883,368
SHERBURNE	0	288,590	0	596,312	193,914	1,078,816	19,744	1,098,560
SIBLEY	0	181,940	30,633	285,511	0	498,084	3,500	501,584
STEARNS	0	1,155,141	48,774	2,131,111	42,064	3,377,090	116,207	3,493,297
STEELE	0	114,220	0	359,188	0	473,408	9,654	483,062
STEVENS	0	38,616	0	186,851	4,030	229,497	0	229,497
SWIFT	72,289	1	0	209,918	13,308	295,516	1,017	296,533
TODD	0	257,058	7,442	427,984	0	692,484	0	692,484
TRAVERSE	0	10,416	0	150,985	0	161,401	83	161,484
WABASHA	0	163,474	0	316,931	2,623	483,028	0	483,028
WADENA	0	74,120	0	156,795	0	230,915	1,000	231,915
WASECA	0	87,510	0	297,268	0	384,778	31,189	415,967
WASHINGTON	0	1,127,575	294,912	1,014,260	0	2,436,747	510,874	2,947,621
WATONWAN	0	87,561	0	283,169	4,003	374,733	1,872	376,605
WILKIN	0	72,629	0	220,598	0	293,227	0	293,227
WINONA	0	238,245	4,090	457,813	0	700,148	9,476	709,624
WRIGHT	0	309,615	0	1,640,941	314,124	2,264,680	220,298	2,484,978
YELLOW MEDICINE	0	109,227	0	368,354	0	477,581	6,048	483,629
STATEWIDE TOTAL	1,302,441	20,199,725	1,115,009	38,756,313	1,494,357	62,867,845	5,061,663	67,929,508

TABLE 42
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1991

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COUNTY	MAINTENANCE	TRANS- PORTATION	COMM. SERVICE	CAPITAL EXPENDITURE	INDEBT- EDNESS	TECHNICAL DEBT SERVICE	TECH. MAINT.	SCH DIST LEVY EXCLUDING TECH & SCF	TECHNICAL COLLEGE			SEC CO-OP FACILITIES LEVY	TOTAL SCH DIST LEVY INCLUDING TECH & SCF
									GENERAL	DEBT	OTHER		
AITKIN	2,976,251	322,684	134,950	37,861	1,108,368	0	0	4,580,114	0	0	0	0	4,580,114
ANOKA	47,155,610	4,247,589	1,133,514	2,893,273	4,057,495	0	67,076	59,554,557	0	68,775	316,412	0	59,939,744
BECKER	4,397,261	559,301	177,988	264,716	709,577	0	224,657	6,333,500	0	0	0	0	6,333,500
BELTRAMI	3,770,182	471,291	160,669	239,008	1,173,148	0	0	5,814,298	0	0	0	0	5,814,298
BENTON	4,201,673	530,913	161,038	312,935	1,174,865	0	1,436	6,382,860	0	0	0	0	6,382,860
BIG STONE	785,879	71,722	21,932	54,692	35,642	0	0	969,867	0	0	0	12,144	982,011
BLUE EARTH	9,366,513	926,856	400,794	856,733	208,122	0	38,864	11,797,882	0	0	0	0	11,797,882
BROWN	3,763,827	490,118	118,668	349,973	104,139	0	0	4,826,725	0	0	0	0	4,826,725
CARLTON	3,899,579	581,655	185,302	413,609	1,098,719	0	0	6,178,864	0	0	0	0	6,178,864
CARVER	10,675,937	1,223,444	351,047	668,761	1,255,271	0	0	14,174,460	51,723	1,385	564	0	14,228,132
CASS	5,681,432	666,005	229,379	518,617	770,294	2,507	2,226	7,870,460	0	0	0	0	7,870,460
CHIPPEWA	2,012,385	202,159	68,832	201,399	171,101	0	0	2,655,876	0	0	0	35,902	2,691,778
CHISAGO	4,342,632	596,655	178,403	334,825	1,514,384	0	0	6,966,899	0	0	0	0	6,966,899
CLAY	6,427,385	766,723	219,206	685,792	628,421	0	14,277	8,741,804	0	0	0	0	8,741,804
CLEARWATER	1,201,576	228,621	56,718	53,907	0	0	0	1,540,822	0	0	0	0	1,540,822
COOK	1,470,131	0	0	0	0	0	0	1,470,131	0	0	0	0	1,470,131
COTTONWOOD	3,490,039	238,681	102,352	265,754	125,592	0	0	4,222,418	0	0	0	0	4,222,418
CROW WING	10,416,834	1,108,117	343,058	564,012	1,742,945	0	12,818	14,187,784	0	0	0	0	14,187,784
DAKOTA	70,201,009	7,509,122	2,276,919	6,043,892	13,142,750	0	0	99,173,692	2,495,617	530,168	0	0	102,199,477
DODGE	1,969,900	259,192	9,981	167,277	240,786	0	0	2,647,136	0	0	0	0	2,647,136
DOUGLAS	4,731,820	526,369	219,541	436,262	794,565	0	116,210	6,824,767	0	0	0	4,557	6,829,324
FARIBAULT	3,799,656	431,288	134,170	419,839	0	0	0	4,784,953	0	0	0	0	4,784,953
FILLMORE	2,763,208	248,184	88,642	160,082	403,933	0	0	3,664,049	0	0	0	0	3,664,049
FREEBORN	5,711,351	590,051	206,929	340,346	582,574	0	393	7,431,644	0	0	0	0	7,431,644
GOODHUE	12,698,392	1,138,892	340,160	1,010,149	1,109,086	0	3	16,296,682	2,398	509	0	0	16,299,589
GRANT	1,276,077	89,092	64,433	93,819	57,907	0	0	1,581,328	0	0	0	0	1,581,328
HENNEPIN	388,216,407	34,141,325	10,293,517	26,356,885	23,751,053	0	18,023	482,777,210	6,276,231	168,113	68,491	0	489,290,045
HOUSTON	1,818,409	299,350	66,780	151,624	267,439	0	0	2,603,602	0	0	0	0	2,603,602
HUBBARD	3,337,660	372,078	139,391	189,688	622,872	0	0	4,661,689	0	0	0	0	4,661,689
ISANTI	2,802,521	341,740	113,267	238,178	576,472	0	0	4,072,178	0	0	0	0	4,072,178

TABLE 42
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1991

COUNTY	MAINTENANCE	TRANS- PORTATION	COMM. SERVICE	CAPITAL EXPENDITURE	INDEBT- EDNESS	TECHNICAL		SCH DIST LEVY EXCLUDING TECH & SCF	TECHNICAL COLLEGE #287,916,917			SEC CO-OP FACILITIES LEVY	TOTAL SCH DIST LEVY INCLUDING TECH & SCF
						DEBT SERVICE	TECH. MAINT.		GENERAL	DEBT	OTHER		
ITASCA	10,274,875	850,020	330,502	260,999	1,209,730	0	0	12,926,126	0	0	0	0	12,926,126
JACKSON	3,127,815	288,335	120,206	167,816	267,076	0	0	3,971,248	0	0	0	0	3,971,248
KANABEC	1,322,938	190,100	53,223	115,733	458,048	0	6	2,140,048	0	0	0	0	2,140,048
KANDIYOHI	6,035,105	718,842	223,460	427,802	837,207	0	93,818	8,336,234	0	0	0	0	8,336,234
KITTSOON	2,911,363	150,896	49,161	165,427	151,484	0	0	3,428,331	0	0	0	0	3,428,331
KOOCHICHING	1,411,294	216,336	90,240	212,287	56,898	0	0	1,987,055	0	0	0	0	1,987,055
LAC QUI PARLE	1,261,360	99,230	22,343	107,360	7,079	0	0	1,497,372	0	0	0	121,830	1,619,202
LAKE	1,081,303	0	0	0	0	0	0	1,081,303	0	0	0	0	1,081,303
LAKE/WOODS	548,624	63,867	21,148	44,511	483,960	0	0	1,162,110	0	0	0	0	1,162,110
LE SUEUR	3,278,864	393,322	121,514	218,529	628,647	0	413	4,641,289	0	0	0	0	4,641,289
LINCOLN	1,152,592	99,419	35,728	89,076	26,753	0	0	1,403,568	0	0	0	0	1,403,568
LYON	3,945,467	372,423	146,786	320,713	489,390	0	0	5,274,779	0	0	0	0	5,274,779
MCLEOD	4,024,796	538,530	127,863	285,219	866,426	0	0	5,842,834	0	0	0	0	5,842,834
MAHNOMEN	526,261	65,324	4,934	38,328	177,613	0	0	812,460	0	0	0	0	812,460
MARSHALL	2,903,674	207,208	74,265	195,809	174,478	2,738	5,817	3,563,989	0	0	0	0	3,563,989
MARTIN	5,962,457	616,452	192,642	973,351	4,990	0	0	7,749,892	0	0	0	0	7,749,892
MEEKER	3,351,966	397,831	129,697	199,729	419,261	0	0	4,498,484	0	0	0	0	4,498,484
MILLE LACS	2,135,243	294,838	83,252	139,581	474,212	0	0	3,127,126	0	0	0	0	3,127,126
MORRISON	3,617,172	498,927	133,284	383,372	1,052,421	0	1	5,685,177	0	0	0	0	5,685,177
MOWER	6,574,516	504,744	213,418	400,725	179,420	0	7,669	7,880,492	0	0	0	0	7,880,492
MURRAY	2,213,401	228,478	71,387	201,591	9,555	0	0	2,724,412	0	0	0	0	2,724,412
NICOLLET	3,803,419	424,967	151,259	304,152	554,952	0	9,899	5,248,648	0	0	0	0	5,248,648
NOBLES	3,553,613	275,374	121,420	258,904	531,675	0	0	4,740,986	0	0	0	0	4,740,986
NORMAN	2,050,171	283,718	64,489	345,233	286,598	0	0	3,030,209	0	0	0	0	3,030,209
OLMSTED	25,712,353	2,449,060	946,773	1,470,897	3,300,207	0	0	33,879,290	0	0	0	0	33,879,290
OTTER TAIL	7,923,872	1,006,748	292,481	701,422	1,132,343	0	2,189	11,059,055	0	0	0	0	11,059,055
PENNINGTON	1,631,380	156,793	56,538	7,521	411,583	40,244	85,480	2,389,539	0	0	0	0	2,389,539
PINE	3,002,656	395,786	107,098	236,299	1,415,594	0	47,751	5,205,184	0	0	0	0	5,205,184
PIPESTONE	1,209,811	154,515	44,566	93,201	0	0	0	1,502,093	0	0	0	0	1,502,093
POLK	6,000,571	599,315	197,386	506,999	424,094	0	78,052	7,806,417	0	0	0	0	7,806,417

TABLE 42
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1991

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COUNTY	MAINTENANCE	TRANS- PORTATION	COMM. SERVICE	CAPITAL EXPENDITURE	INDEBT- EDNESS	TECHNICAL DEBT SERVICE	TECH. MAINT.	SCH DIST LEVY EXCLUDING TECH & SCF	TECHNICAL COLLEGE			SEC CO-OP FACILITIES LEVY	TOTAL SCH DIST LEVY INCLUDING TECH & SCF
									GENERAL	DEBT	OTHER		
POPE	1,638,893	187,659	69,992	77,871	189,840	0	113	2,144,368	0	0	0	884,908	3,029,278
RAMSEY	126,947,853	11,633,854	4,216,773	12,201,658	7,987,364	0	49,701	163,037,203	2,005,145	439,818	18,326	0	165,500,492
RED LAKE	658,819	53,414	24,277	52,642	19,403	173	367	809,095	0	0	0	0	809,095
REDWOOD	3,558,653	295,953	110,063	269,820	514,149	0	0	4,748,638	0	0	0	0	4,748,638
RENVILLE	3,671,012	343,251	132,028	332,272	80,301	0	0	4,558,864	0	0	0	0	4,558,864
RICE	8,536,026	865,774	288,196	653,682	1,576,246	0	14,047	11,933,971	0	0	0	0	11,933,971
ROCK	1,685,865	142,357	68,059	118,994	0	0	0	2,013,275	0	0	0	0	2,013,275
ROSEAU	2,758,271	300,141	74,028	80,977	1,268,936	0	0	4,482,353	0	0	0	0	4,482,353
ST. LOUIS	18,424,386	1,405,714	474,046	2,157,697	3,771,910	0	28,164	26,261,917	0	0	0	0	26,261,917
SCOTT	11,790,959	1,120,572	311,939	712,719	1,909,763	0	0	15,845,952	102,613	0	0	0	15,948,565
SHERBURNE	11,851,537	940,033	377,956	640,402	2,943,627	0	1,310	16,754,865	0	0	0	0	16,754,865
SIBLEY	2,121,655	263,829	86,553	198,371	80,981	0	0	2,749,389	0	0	0	0	2,749,389
STEARNS	16,984,588	2,157,530	697,160	1,243,781	3,576,051	0	11,827	24,670,917	0	0	0	370	24,871,287
STEELE	6,064,649	647,166	211,251	298,719	686,135	0	0	7,907,920	0	0	0	0	7,907,920
STEVENS	1,604,997	192,102	68,334	164,521	335,974	0	0	2,365,928	0	0	0	158	2,366,086
SWIFT	1,344,424	125,166	67,907	169,762	150,291	0	0	1,857,550	0	0	0	83,586	1,941,136
TODD	2,216,788	311,237	88,909	172,307	817,910	28,696	3,654	3,639,511	0	0	0	0	3,639,511
TRAVERSE	1,394,150	104,577	41,118	68,478	0	0	0	1,608,323	0	0	0	0	1,608,323
WABASHA	2,679,744	290,952	49,775	141,375	361,850	0	351	3,524,047	0	0	0	0	3,524,047
WADENA	1,193,801	127,870	53,147	92,787	599,297	9,877	4,933	2,081,712	0	0	0	0	2,081,712
WASECA	3,005,319	341,585	124,353	212,369	450,995	0	0	4,134,621	0	0	0	0	4,134,621
WASHINGTON	38,504,817	3,737,567	1,203,616	2,924,141	6,095,192	0	0	52,465,333	1,126,872	247,050	10,136	0	53,849,391
WATONWAN	1,989,358	266,265	93,689	154,557	198,596	0	0	2,702,465	0	0	0	0	2,702,465
WILKIN	1,935,424	137,899	42,248	122,412	142,267	0	0	2,380,250	0	0	0	0	2,380,250
WINONA	5,837,994	663,554	220,954	490,726	58,769	0	193,462	7,465,459	0	0	0	0	7,465,459
WRIGHT	14,282,367	1,700,963	564,999	924,276	4,583,870	0	208	22,056,683	0	0	0	0	22,056,683
YELLOW MEDICINE	2,045,063	172,515	73,145	90,276	107,500	0	0	2,488,499	0	0	0	0	2,488,499
STATEWIDE TOTAL	1,042,637,890	100,230,114	32,059,158	77,960,066	111,966,431	84,235	1,135,215	1,366,073,109	12,060,599	1,455,818	413,929	1,143,455	1,381,146,910

TABLE 43
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1991

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL	TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
AITKIN				BELTRAMI			
ARROWHEAD REG DEV COMM	\$ 17,760	\$ 0	\$ 17,760	RED LAKE WATERSHED DIST	\$ 31,093	\$ 0	\$ 31,093
TOTAL	\$ 17,760	\$ 0	\$ 17,760	ROSEAU RIVER WATERSHED	0	59	59
ANOKA				HEADWATERS REG DEV COMM	37,432	0	37,432
COON CREEK WATERSHED DIST	\$ 72,869	\$ 0	\$ 72,869	BEMIDJI TIF	0	178,948	178,948
RICE CREEK WATERSHED DIST	76,902	0	76,902	TOTAL	\$ 68,525	\$ 179,007	\$ 247,532
ANOKA HRA	36,430	0	36,430	BENTON			
BLAINE HRA	49,247	0	49,247	ST CLOUD HRA	\$ 9,672	\$ 0	\$ 9,672
COLUMBIA HGTS HRA	41,853	0	41,853	ST CLOUD METRO TRANSIT	86,873	0	86,873
COON RAPIDS HRA	4,716	0	4,716	FOLEY TIF	0	88,087	88,087
DIST MEMORIAL HOSPITAL	49,437	0	49,437	SARTELL TIF	0	83,475	83,475
NORTH SUBURBAN HOSPITAL	162,833	0	162,833	SAUK RAPIDS TIF	0	704,765	704,765
ANOKA REGIONAL RAILROAD	174,529	0	174,529	RICE TIF	0	78,537	78,537
METRO COUNCIL	349,062	74,425	423,487	TOTAL	\$ 96,545	\$ 954,864	\$ 1,051,409
METRO MOSQUITO CONTROL	499,638	0	499,638	BIG STONE			
REG TRANSIT BOARD AREA	37,735	0	37,735	BOIS DE SIOUX WATERSHED	\$ 3,802	\$ 0	\$ 3,802
REG TRANSIT BOARD DIST	2,282,955	380,132	2,663,087	UPPER MN RIVER WATERSHED	35,387	0	35,387
BLAINE TIF	0	2,137,724	2,137,724	UPPER MINN VALLEY RDC	8,551	0	8,551
HILL TOP TIF	0	56,205	56,205	TOTAL	\$ 47,740	\$ 0	\$ 47,740
CIRCLE PINES TIF	0	67,066	67,066	BLUE EARTH			
COON RAPIDS TIF	0	2,798,153	2,798,153	REGION 9 REG DEV COMM	\$ 59,965	\$ 0	\$ 59,965
ANOKA TIF	0	322,231	322,231	GOOD THUNDER TIF	0	8,848	8,848
COLUMBIA HEIGHTS TIF	0	1,489,703	1,489,703	LAKE CRYSTAL TIF	0	37,527	37,527
FRIDLEY TIF	0	2,898,352	2,898,352	MADISON LAKE TIF	0	6,740	6,740
HAM LAKE TIF	0	56,818	56,818	MANKATO TIF	0	2,349,415	2,349,415
RAMSEY TIF	0	715,373	715,373	MAPLETON TIF	0	3,052	3,052
ANDOVER TIF	0	538,446	538,446	VERNON CENTER TIF	0	96	96
LINO LAKES TIF	0	287,166	287,166	CO ECON DEV DIST TIF	0	148,182	148,182
CENTERVILLE TIF	0	158,126	158,126	TOTAL	\$ 59,965	\$ 2,553,860	\$ 2,613,825
LEXINGTON TIF	0	7,823	7,823	BROWN			
TOTAL	\$ 3,838,206	\$ 11,987,743	\$ 15,825,949	NEW ULM HRA	\$ 13,747	\$ 0	\$ 13,747
BECKER				REGION 9 REG DEV COMM	21,553	0	21,553
BUFFALO-RED RIVER WTRSHED	\$ 28,966	\$ 0	\$ 28,966	HANSKA TIF	0	4,064	4,064
CORMORANT WATERSHED	4,160	0	4,160	SLEEPY EYE TIF	0	38,141	38,141
PELICAN WATERSHED	55,954	0	55,954	SPRINGFIELD TIF	0	58,631	58,631
WILD RICE WATERSHED DIST	23,528	0	23,528	NEW ULM TIF	0	417,588	417,588
DETROIT LAKES TIF	0	441,993	441,993	TOTAL	\$ 35,300	\$ 518,424	\$ 553,724
TOTAL	\$ 112,608	\$ 441,993	\$ 554,601				

TABLE 43
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1991

<u>TYPE OF SPECIAL TAXING DIST.</u>	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>	<u>TYPE OF SPECIAL TAXING DIST.</u>	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
CARLTON				CHISAGO			
MOOSE LAKE HOSPITAL DIST	\$ 0	\$ 61,852	\$ 61,852	EAST CENTRAL REG DEV COM	\$ 28,206	\$ 0	\$ 28,206
ARROWHEAD REG DEV COMM	20,298	0	20,298	RUSH CITY TIF	0	155,082	155,082
MOOSE LAKE-WINDEMERE AREA	10,825	2,731	13,556	NORTH BRANCH TIF	0	111,525	111,525
MOOSE LAKE FIRE PROTECTIO	63,473	8,102	71,575	CHISAGO CITY TIF	0	301,664	301,664
BARNUM TIF	0	10,144	10,144	LINDSTROM TIF	0	15,362	15,362
CLOQUET TIF	0	547,332	547,332	WYOMING TIF	0	71,273	71,273
MOOSE LAKE TIF	0	19,489	19,489	TOTAL	\$ 28,206	\$ 654,906	\$ 683,112
TOTAL	\$ 94,596	\$ 649,650	\$ 744,246	CLAY			
CARVER				CLEARWATER			
BUFFALO CREEK WATERSHED	\$ 181	\$ 0	\$ 181	BUFFALO-RED RIVER WTRSHE	\$ 284,689	\$ 0	\$ 284,689
WATERSHED DISTRICT NO 2	1,917	0	1,917	WILD RICE WATERSHED DIST	34,650	0	34,650
WATERSHED DISTRICT NO 3	7,444	0	7,444	MOORHEAD TIF	0	975,023	975,023
WATERSHED DISTRICT NO 4	25,453	0	25,453	DILWORTH TIF	0	32	32
METRO COUNCIL	83,454	20,115	103,569	TOTAL	\$ 319,339	\$ 975,055	\$ 1,294,394
METRO MOSQUITO CONTROL	78,940	0	78,940	COOK			
REG TRANSIT BOARD AREA	19,869	0	19,869	NORTH SHORE HOSPITAL DIST	\$ 300,021	\$ 0	\$ 300,021
REG TRANSIT BOARD DIST	261,276	62,498	323,774	ARROWHEAD REG DEV COMM	10,501	0	10,501
CHANHASSEN TIF	0	4,616,026	4,616,026	ECONOMIC DEVELOPMENT AUT	41,861	0	41,861
CHASKA TIF	0	2,838,613	2,838,613	TOTAL	\$ 352,383	\$ 0	\$ 352,383
WACONIA TIF	0	542,367	542,367	COTTONWOOD			
NEW GERMANY TIF	0	33,264	33,264	MIDDLE DES MOINES WTRSHE	\$ 439	\$ 0	\$ 439
WATERTOWN TIF	0	84,101	84,101	REGION 8 REG DEV COMM	15,001	0	15,001
CARVER TIF	0	17,829	17,829	MOUNTAIN LAKE TIF	0	16,585	16,585
NORWOOD TIF	0	50,526	50,526	WINDOM TIF	0	106,752	106,752
YOUNG AMERICA TIF	0	39,888	39,888	TOTAL	\$ 15,440	\$ 123,337	\$ 138,777
TOTAL	\$ 478,534	\$ 8,305,227	\$ 8,783,761	CHIPPEWA			
CASS				UPPER MINN VALLEY RDC			
REGION 5 REG DEV COMM	\$ 30,204	\$ 0	\$ 30,204	\$ 22,125	\$ 0	\$ 22,125	
REMER TIF	0	4,425	4,425	GRANITE FALLS TIF	0	13,398	13,398
WALKER TIF	0	83,709	83,709	MONTEVIDEO TIF	0	74,144	74,144
CASS CO HRA TIF	0	21,618	21,618	MAYNARD TIF	0	2,242	2,242
TOTAL	\$ 30,204	\$ 109,752	\$ 139,956	TOTAL	\$ 22,125	\$ 89,784	\$ 111,909

TABLE 43
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1991

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
CROW WING			
THIRTY LAKES WATERSHED	\$ 39,955	\$ 0	\$ 39,955
BRAINERD HRA	10,081	0	10,081
BRAINERD ANNEX HRA	23	0	23
CUYUNA RANGE HOSP DIST	0	144,519	144,519
REGION 5 REG DEV COMM	53,913	0	53,913
BAXTER TIF	0	226,781	226,781
BRAINERD TIF	0	107,106	107,106
CROSS LAKE TIF	0	13,198	13,198
PEQUOT LAKES TIF	0	724	724
MANHATTAN BEACH TIF	0	937	937
TOTAL	\$ 103,972	\$ 493,265	\$ 597,237
DAKOTA			
WATERSHED DISTRICT NO 2	\$ 26,647	\$ 0	\$ 26,647
DAKOTA COUNTY HRA	645,111	0	645,111
HASTINGS HRA	20,562	0	20,562
SOUTH ST PAUL HRA	37,389	0	37,389
METRO COUNCIL	662,845	108,359	771,204
METRO MOSQUITO CONTROL	822,980	0	822,980
REG TRANSIT BOARD AREA	52,194	0	52,194
REG TRANSIT BOARD DIST	3,360,180	727,547	4,087,727
DAKOTA COUNTY REGIONAL RR	320,543	0	320,543
FARMINGTON TIF	0	245,715	245,715
HASTINGS TIF	0	365,528	365,528
MENDOTA HEIGHTS TIF	0	745,141	745,141
APPLE VALLEY TIF	0	1,038,884	1,038,884
BURNSVILLE TIF	0	1,031,222	1,031,222
INVER GROVE HEIGHTS TIF	0	679,183	679,183
DAKOTA COUNTY HRA TIF	0	1,339,085	1,339,085
LAKEVILLE TIF	0	1,287,265	1,287,265
EAGAN TIF	0	608,888	608,888
SO ST PAUL HRA TIF	0	1,438,970	1,438,970
TOTAL	\$ 5,948,451	\$ 9,615,787	\$ 15,564,238
DODGE			
DODGE CENTER TIF	\$ 0	\$ 31,793	\$ 31,793
HAYFIELD TIF	0	8,144	8,144
KASSON TIF	0	28,766	28,766
TOTAL	\$ 0	\$ 68,703	\$ 68,703

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
DOUGLAS			
SAUK RIVER WATERSHED	\$ 2,181	\$ 0	\$ 2,181
ALEXANDRIA LAKE AREA	34,095	0	34,095
ALEXANDRIA TIF	0	116,874	116,874
OSAKIS TIF	0	13,330	13,330
BRANDON TIF	0	881	881
EVANSVILLE TIF	0	9,361	9,361
TOTAL	\$ 36,276	\$ 140,448	\$ 176,722
FARIBAULT			
REGION 9 REG DEV COMM	\$ 19,502	\$ 0	\$ 19,502
BLUE EARTH TIF	0	59,010	59,010
WELLS TIF	0	32,333	32,333
WINNEBAGO TIF	0	4,870	4,870
BRICELYN TIF	0	18,089	18,089
TOTAL	\$ 19,502	\$ 114,302	\$ 133,804
FILLMORE			
CHATFIELD TIF	\$ 0	\$ 15,097	\$ 15,097
RUSHFORD TIF	0	128,292	128,292
PRESTON TIF	0	7,497	7,497
SPRING VALLEY TIF	0	19,509	19,509
HARMONY TIF	0	42,555	42,555
WYKOFF TIF	0	327	327
TOTAL	\$ 0	\$ 213,277	\$ 213,277
FREEBORN			
TURTLE CREEK WATERSHED	\$ 4,437	\$ 0	\$ 4,437
ALBERT LEA TIF	0	597,310	597,310
HOLLANDALE TIF	0	4,521	4,521
TOTAL	\$ 4,437	\$ 601,831	\$ 606,268
GOODHUE			
BEAR VALLEY WATERSHED	\$ 697	\$ 0	\$ 697
BELLE CREEK WATERSHED	5,178	0	5,178
RED WING HRA	78,312	0	78,312
SE MN MULTI COUNTY HRA	19,971	0	19,971
CANNON FALLS HOSP DIST	0	51,372	51,372
KENYON TIF	0	57,319	57,319
PINE ISLAND TIF	0	75,469	75,469
CANNON FALLS TIF	0	226,395	226,395
RED WING TIF	0	736,147	736,147
ZUMBROTA TIF	0	56,420	56,420
TOTAL	\$ 104,158	\$ 1,203,122	\$ 1,307,280

TABLE 43
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1991

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<u>TYPE OF SPECIAL TAXING DIST.</u>	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>	<u>TYPE OF SPECIAL TAXING DIST.</u>	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
GRANT				HENNEPIN COUNTY (CONT.)			
BOIS DE SIOUX WATERSHED	\$ 18,255	\$ 0	\$ 18,255	ST LOUIS PARK TIF	0	2,802,582	2,802,582
TOTAL	\$ 18,255	\$ 0	\$ 18,255	ST ANTHONY TIF	0	595,148	595,148
HENNEPIN				WAYZATA TIF	0	820,540	820,540
RICE CREEK WATERSHED DIST	\$ 2,901	\$ 0	\$ 2,901	BROOKLYN CENTER TIF	0	1,681,746	1,681,746
WATERSHED DISTRICT NO 1	50,863	0	50,863	MINNEAPOLIS TIF	0	57,063,224	57,063,224
WATERSHED DISTRICT NO 2	40,954	0	40,954	ROCKFORD TIF	0	81,548	81,548
WATERSHED DISTRICT NO 3	330,997	0	330,997	MOUND TIF	0	205,631	205,631
WATERSHED DISTRICT NO 4	250,373	0	250,373	ROGERS TIF	0	150,327	150,327
CHAMPLIN HRA	58,730	0	58,730	MEDINA TIF	0	539,023	539,023
BLOOMINGTON HRA	440,043	0	440,043	CHAMPLIN TIF	0	308,631	308,631
BROOKLYN CENTER HRA	114,157	0	114,157	OSSEO TIF	0	61,272	61,272
BROOKLYN PARK HRA	81,682	0	81,682	CORCORAN TIF	0	84,199	84,199
MOUND HRA	24,004	0	24,004	SPRING PARK TIF	0	207,038	207,038
MINNEAPOLIS HRA	1,254,047	0	1,254,047	DAYTON TIF	0	81,952	81,952
PLYMOUTH HRA	338,547	0	338,547	TOTAL	\$ 59,908,165	\$ 114,037,039	\$ 173,945,204
RICHFIELD HRA	97,734	0	97,734	HOUSTON			
ST ANTHONY HRA	8,632	0	8,632	LA CRESCENT TIF	\$ 0	\$ 63,007	\$ 63,007
METRO COUNCIL	3,481,735	712,876	4,194,611	CALEDONIA TIF	0	11,533	11,533
METRO MOSQUITO CONTROL	4,174,620	0	4,174,620	HOUSTON TIF	0	173	173
REG TRANSIT BOARD AREA	35,168	0	35,168	TOTAL	\$ 0	\$ 74,713	\$ 74,713
REG TRANSIT BOARD DIST	24,456,776	4,276,512	28,733,288	HUBBARD			
HENN REG SUBURB PARK DIST	6,018,821	324,442	6,343,263	HEADWATERS REG DEV COMM	\$ 34,242	\$ 0	\$ 34,242
HENN CO REG RAILRD AUTH	18,647,381	0	18,647,381	PARK RAPIDS TIF	0	12,990	12,990
CHANHASSEN TIF	0	1,060,734	1,060,734	TOTAL	\$ 34,242	\$ 12,990	\$ 47,232
BROOKLYN PARK TIF	0	1,814,451	1,814,451	ISANTI			
DEEPHAVEN TIF	0	168,230	168,230	EAST CENTRAL REG DEV COM	\$ 17,806	\$ 0	\$ 17,806
BLOOMINGTON HRA TIF	0	4,062,105	4,062,105	CAMBRIDGE TIF	0	435,551	435,551
EDEN PRAIRIE TIF	0	1,907,104	1,907,104	ISANTI TIF	0	13,150	13,150
EDINA TIF	0	4,280,392	4,280,392	BRAHAM TIF	0	17,582	17,582
MAPLE PLAIN TIF	0	107,756	107,756	TOTAL	\$ 17,806	\$ 466,283	\$ 484,089
PLYMOUTH TIF	0	8,429,554	8,429,554	ITASCA			
GOLDEN VALLEY TIF	0	6,742,063	6,742,063	NORTH ITASCA HOSPITAL	\$ 92,847	\$ 8,194	\$ 101,041
CRYSTAL TIF	0	1,202,493	1,202,493	ARROWHEAD REG DEV COMM	65,971	0	65,971
HOPKINS TIF	0	1,509,395	1,509,395	GRAND RAPIDS TIF	0	845,807	845,807
LONG LAKE TIF	0	368,038	368,038	BOVEY TIF	0	1,276	1,276
MINNETONKA TIF	0	3,908,269	3,908,269	LAPRAIRIE TIF	0	2,087	2,087
MAPLE GROVE TIF	0	1,623,974	1,623,974	TOTAL	\$ 158,818	\$ 857,364	\$ 1,016,182
RICHFIELD TIF	0	3,442,730	3,442,730				
NEW HOPE TIF	0	1,790,894	1,790,894				
ROBBINSDALE TIF	0	1,622,166	1,622,166				

TABLE 43
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1991

<u>TYPE OF SPECIAL TAXING DIST.</u>	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
JACKSON			
MIDDLE DES MOINES WTRSHD	\$ 14,029	\$ 0	\$ 14,029
REGION 8 REG DEV COMM	15,693	0	15,693
JACKSON TIF	0	70,878	70,878
JACKSON CO HRA TIF	0	202,098	202,098
TOTAL	\$ 29,722	\$ 272,976	\$ 302,698
KANABEC			
EAST CENTRAL REG DEV COMM	\$ 8,498	\$ 0	\$ 8,498
MORA TIF	0	233,499	233,499
OGILVIE TIF	0	8,616	8,616
TOTAL	\$ 8,498	\$ 242,115	\$ 250,613
KANDIYOHI			
BUFFALO CREEK WATERSHED	\$ 495	\$ 0	\$ 495
NO FORK-CROW RIVER WTRSHD	1,709	0	1,709
WILLMAR HRA	36,624	0	36,624
REGION 6E REG DEV COMM	41,347	0	41,347
KANDIYOHI CO RURAL DEV FI	100,586	0	100,586
SPICER TIF	0	33,006	33,006
NEW LONDON TIF	0	48,849	48,849
WILLMAR TIF	0	234,729	234,729
TOTAL	\$ 180,761	\$ 316,584	\$ 497,345
KITTSO			
JOE RIVER WATERSHED DIST	\$ 14,270	\$ 0	\$ 14,270
ROSEAU RIVER WATERSHED	827	0	827
TWO RIVERS WATERSHED DIST	63,596	0	63,596
REGION 1 REG DEV COMM	11,001	0	11,001
TOTAL	\$ 89,694	\$ 0	\$ 89,694
KOOCHICHING			
RED LAKE WATERSHED DIST	\$ 2,897	\$ 0	\$ 2,897
NORTH ITASCA HOSPITAL	3,912	346	4,258
ARROWHEAD REG DEV COMM	4,666	0	4,666
INTERNATIONAL FALLS TIF	0	1,045,130	1,045,130
TOTAL	\$ 11,475	\$ 1,045,476	\$ 1,056,951

<u>TYPE OF SPECIAL TAXING DIST.</u>	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
LAC QUI PARLE			
LAC QUI PARLE-YELLOW BANK	\$ 24,081	\$ 0	\$ 24,081
DAWSON AREA HOSPITAL	43,867	0	43,867
UPPER MINN VALLEY RDC	16,466	0	16,466
DAWSON TIF	0	35,977	35,977
MADISON TIF	0	876	876
TOTAL	\$ 84,414	\$ 36,853	\$ 121,267
LAKE			
ARROWHEAD REG DEV COMM	\$ 6,656	\$ 0	\$ 6,656
ST LOUIS CO REGIONAL RR	15,769	0	15,769
EAST LAKE MED CLINIC DIST	30,001	0	30,001
SILVER BAY TIF	0	2,331	2,331
LAKE COUNTY HRA TIF	0	350,917	350,917
TOTAL	\$ 52,426	\$ 353,248	\$ 405,674
LAKE OF THE WOODS			
ROSEAU RIVER WATERSHED	\$ 649	\$ 0	\$ 649
HEADWATERS REG DEV COMM	5,754	0	5,754
TOTAL	\$ 6,403	\$ 0	\$ 6,403
LE SUEUR			
REGION 9 REG DEV COMM	\$ 17,793	\$ 0	\$ 17,793
LE CENTER TIF	0	21,672	21,672
LE SUEUR TIF	0	132,941	132,941
NEW PRAGUE TIF	0	8,766	8,766
ELYSIAN TIF	0	1,061	1,061
TOTAL	\$ 17,793	\$ 164,440	\$ 182,233
LINCOLN			
LAC QUI PARLE-YELLOW BANK	\$ 3,421	\$ 0	\$ 3,421
YELLOW MEDICINE RIVER	18,036	0	18,036
LINCOLN COUNTY HRA	8,375	9,487	17,862
REGION 8 REG DEV COMM	6,439	0	6,439
TOTAL	\$ 36,271	\$ 9,487	\$ 45,758
LYON			
YELLOW MEDICINE RIVER	\$ 17,013	\$ 0	\$ 17,013
REGION 8 REG DEV COMM	15,505	0	15,505
COTTONWOOD TIF	0	11,347	11,347
MARSHALL TIF	0	933,490	933,490
MINNEOTA TIF	0	11,591	11,591
TOTAL	\$ 32,518	\$ 956,428	\$ 988,946

TABLE 43
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1991

<u>TYPE OF SPECIAL TAXING DIST.</u>	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>	<u>TYPE OF SPECIAL TAXING DIST.</u>	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
MCLEOD				MEEKER			
BUFFALO CREEK WATERSHED	\$ 17,938	\$ 0	\$ 17,938	NO FORK-CROW RIVER WTRSH	\$ 1,951	\$ 0	\$ 1,951
HIGH ISLAND WATERSHED	5,842	0	5,842	CLEARWATER RIVER WTRSHED	14,213	0	14,213
REGION 6E REG DEV COMM	23,236	0	23,236	SAUK RIVER WATERSHED	592	0	592
GLENCOE TIF	0	197,905	197,905	REGION 6E REG DEV COMM	19,416	0	19,416
WINSTED TIF	0	30,703	30,703	LITCHFIELD TIF	0	146,528	146,528
HUTCHINSON TIF	0	275,090	275,090	WATKINS TIF	0	25,976	25,976
PLATO TIF	0	15,159	15,159	DASSEL TIF	0	24,744	24,744
TOTAL	\$ 47,016	\$ 518,857	\$ 565,873	EDEN VALLEY TIF	0	17,768	17,768
				TOTAL	\$ 36,172	\$ 215,016	\$ 251,188
MAHNOMEN				MILLE LAC			
RED LAKE WATERSHED DIST	\$ 518	\$ 0	\$ 518	EAST CENTRAL REG DEV COM	\$ 14,065	\$ 0	\$ 14,065
SANDHILL WATERSHED DIST	995	0	995	PRINCETON TIF	0	221,047	221,047
WILD RICE WATERSHED DIST	38,378	0	38,378	MILACA TIF	0	72,210	72,210
HEADWATERS REG DEV COMM	5,061	0	5,061	TOTAL	\$ 14,065	\$ 293,257	\$ 307,322
MAHNOMEN TIF	0	4,470	4,470				
WAUBUN TIF	0	766	766	MORRISON			
TOTAL	\$ 44,952	\$ 5,236	\$ 50,188	SOUTH TWO RIVERS WTRSHED	\$ 271	\$ 0	\$ 271
				LITTLE FALLS HRA	7,669	0	7,669
MARSHALL				REGION 5 REG DEV COMM	17,587	0	17,587
MIDDLE RIVER-SNAKE RIVER	\$ 122,473	\$ 0	\$ 122,473	RURAL DEV FINANCE AUTH	12,625	0	12,625
RED LAKE WATERSHED DIST	16,391	0	16,391	LITTLE FALLS TIF	0	267,035	267,035
ROSEAU RIVER WATERSHED	399	0	399	UPSALA TIF	0	4,713	4,713
TWO RIVERS WATERSHED DIST	531	0	531	ROYALTON TIF	0	266	266
REGION 1 REG DEV COMM	12,441	0	12,441	TOTAL	\$ 38,152	\$ 272,014	\$ 310,166
TOTAL	\$ 152,235	\$ 0	\$ 152,235				
				MOWER			
MARTIN				TURTLE CREEK WATERSHED	\$ 6,921	\$ 0	\$ 6,921
REGION 9 REG DEV COMM	\$ 32,121	\$ 0	\$ 32,121	AUSTIN HRA	34,133	0	34,133
TRIMONT TIF	0	14,664	14,664	MOWER COUNTY HRA	29,450	0	29,450
TRUMAN TIF	0	16,078	16,078	AUSTIN TIF	0	341,539	341,539
FAIRMONT TIF	0	90,817	90,817	DEXTER TIF	0	19,728	19,728
DUNNELL TIF	0	6,129	6,129	TOTAL	\$ 70,504	\$ 361,267	\$ 431,771
WELCOME TIF	0	50,381	50,381				
TOTAL	\$ 32,121	\$ 178,069	\$ 210,190	MURRAY			
				MIDDLE DES MOINES WTRSHD	\$ 2,860	\$ 0	\$ 2,860
				REGION 8 REG DEV COMM	11,013	0	11,013
				SLAYTON TIF	0	8,646	8,646
				TOTAL	\$ 13,873	\$ 8,646	\$ 22,519

TABLE 43
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1991

<u>TYPE OF SPECIAL TAXING DIST.</u>	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>	<u>TYPE OF SPECIAL TAXING DIST.</u>	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
NICOLLET				OTTERTAIL (CONT.)			
REGION 9 REG DEV COMM	\$ 20,819	\$ 0	\$ 20,819	PELICAN RAPIDS TIF	0	75,970	75,970
NORTH MANKATO TIF	0	423,328	423,328	PERHAM TIF	0	37,838	37,838
NICOLLET TIF	0	11,608	11,608	HENNING TIF	0	18,289	18,289
LAFAYETTE TIF	0	27,566	27,566	NEW YORK MILLS TIF	0	158	158
ST PETER TIF	0	123,857	123,857	TOTAL	\$ 238,323	\$ 566,409	\$ 804,732
TOTAL	\$ 20,819	\$ 586,359	\$ 606,978	PENNINGTON			
NOBLES				MIDDLE RIVER-SNAKE RIVER	\$ 1,483	\$ 0	\$ 1,483
KANARANZI-LITTLE ROCK WS	\$ 26,054	\$ 0	\$ 26,054	RED LAKE WATERSHED DIST	62,685	0	62,685
MIDDLE DES MOINES WTRSHD	12,712	0	12,712	REGION 1 REG DEV COMM	6,807	0	6,807
OKABENA-OCHEDEA WATERSHED	12,483	0	12,483	TOTAL	\$ 70,975	\$ 0	\$ 70,975
WORTHINGTON HRA	10,410	0	10,410	PINE			
REGION 8 REG DEV COMM	17,065	0	17,065	NORTH PINE CO HOSPITAL	\$ 64,274	\$ 0	\$ 64,274
WORTHINGTON TIF	0	357,394	357,394	EAST CENTRAL REG DEV COMM	21,526	0	21,526
ADRIAN TIF	0	12,818	12,818	MOOSE LAKE-WINDEMERE AREA	54,106	0	54,106
TOTAL	\$ 78,724	\$ 370,212	\$ 448,936	SANDSTONE TIF	0	20,005	20,005
NORMAN				HINCKLEY TIF	0	108,708	108,708
SANDHILL WATERSHED DIST	\$ 1,010	\$ 0	\$ 1,010	PINE CITY TIF	0	108,173	108,173
WILD RICE WATERSHED DIST	127,708	0	127,708	TOTAL	\$ 139,906	\$ 236,886	\$ 376,792
REGION 1 REG DEV COMM	8,167	0	8,167	PIPESTONE			
ADA TIF	0	24,543	24,543	REGION 8 REG DEV COMM	\$ 6,861	\$ 0	\$ 6,861
HALSTAD TIF	0	12,391	12,391	PIPESTONE TIF	0	127,379	127,379
TOTAL	\$ 136,885	\$ 36,934	\$ 173,819	EDGERTON TIF	0	19,162	19,162
OLMSTED				TOTAL	\$ 6,861	\$ 146,541	\$ 153,402
ROCHESTER TIF	\$ 0	\$ 3,711,374	\$ 3,711,374	POLK			
STEWARTVILLE TIF	0	132,475	132,475	MIDDLE RIVER-SNAKE RIVER	\$ 33,802	\$ 0	\$ 33,802
BYRON TIF	0	38,083	38,083	RED LAKE WATERSHED DIST	222,305	0	222,305
TOTAL	\$ 0	\$ 3,881,932	\$ 3,881,932	SANDHILL WATERSHED DIST	61,768	0	61,768
OTTERTAIL				WILD RICE WATERSHED DIST	2,908	0	2,908
BUFFALO-RED RIVER WTRSHD	\$ 3,119	\$ 0	\$ 3,119	REGION 1 REG DEV COMM	29,388	0	29,388
BOIS DE SIOUX WATERSHED	2,136	0	2,136	AMBULANCE DIST.	152,769	0	152,769
FERGUS FALLS HRA	23,007	0	23,007	CROOKSTON TIF	0	88,139	88,139
WADENA HRA	11	0	11	EAST GRAND FORKS TIF	0	100,268	100,268
PARKERS PRAIRIE HOSP DIST	84,424	0	84,424	GULLY TIF	0	4,635	4,635
PELICAN VALLEY HEALTH	125,626	76,147	201,773	FOSSTON TIF	0	48,015	48,015
PERHAM HOSPITAL DIST	0	53,049	53,049	TOTAL	\$ 502,940	\$ 241,057	\$ 743,997
FERGUS FALLS TIF	0	304,958	304,958				

TABLE 43
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1991

<u>TYPE OF SPECIAL TAXING DIST.</u>	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
POPE			
NO FORK-CROW RIVER WTRSHD	\$ 1,343	\$ 0	\$ 1,343
SAUK RIVER WATERSHED	531	0	531
GLACIAL RIDGE HOSPITAL	68,455	24,210	92,665
WESTERN POPE CO HOSPITAL	17,502	66,566	84,068
STARBUCK TIF	0	13,480	13,480
GLENWOOD TIF	0	27,664	27,664
TOTAL	\$ 87,831	\$ 131,920	\$ 219,751
RAMSEY			
RAMSEY-WASHINGTON METRO	\$ 101,986	\$ 0	\$ 101,986
RICE CREEK WATERSHED DIST	255,393	0	255,393
VALLEY BRANCH WATERSHED	3,149	0	3,149
BLAINE HRA	1,004	0	1,004
ST ANTHONY HRA	4,984	0	4,984
ST PAUL HRA	654,719	0	654,719
NORTH SUBURBAN HOSPITAL	21,646	0	21,646
RAMSEY REGIONAL RAILROAD	756,415	0	756,415
METRO COUNCIL	1,111,887	235,248	1,347,135
METRO MOSQUITO CONTROL	1,411,433	0	1,411,433
REG TRANSIT BOARD DIST	8,431,040	1,432,959	9,863,999
ST PAUL PORT AUTHORITY	0	1,081,578	1,081,578
ST PAUL TIF	0	23,914,922	23,914,922
NORTH ST PAUL TIF	0	126,389	126,389
FALCON HEIGHTS TIF	0	621,353	621,353
ROSEVILLE TIF	0	6,244,391	6,244,391
NEW BRIGHTON TIF	0	1,600,203	1,600,203
WHITE BEAR LAKE TIF	0	1,408,821	1,408,821
ST ANTHONY TIF	0	253,533	253,533
VADNAIS HEIGHTS TIF	0	1,736,441	1,736,441
MAPLEWOOD TIF	0	1,578,842	1,578,842
LAUDERDALE TIF	0	208,415	208,415
MOUNDSVIEW TIF	0	1,620,223	1,620,223
LITTLE CANADA TIF	0	121,098	121,098
SHOREVIEW TIF	0	412,060	412,060
ARDEN HILLS TIF	0	32,159	32,159
WHITE BEAR TWP TIF	0	102,977	102,977
TOTAL	\$ 12,753,656	\$ 42,731,612	\$ 55,485,268

<u>TYPE OF SPECIAL TAXING DIST.</u>	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
RED LAKE			
RED LAKE WATERSHED DIST	\$ 27,676	\$ 0	\$ 27,676
REGION 1 REG DEV COMM	2,838	0	2,838
RED LAKE FALLS TIF	0	22,750	22,750
TOTAL	\$ 30,514	\$ 22,750	\$ 53,264
REDWOOD			
REGION 8 REG DEV COMM	\$ 18,192	\$ 0	\$ 18,192
REDWOOD FALLS TIF	0	47,069	47,069
WABASSO TIF	0	11,255	11,255
MORGAN TIF	0	4,532	4,532
TOTAL	\$ 18,192	\$ 62,856	\$ 81,048
RENVILLE			
BUFFALO CREEK WATERSHED	\$ 15,247	\$ 0	\$ 15,247
HIGH ISLAND WATERSHED	3,841	0	3,841
REGION 6E REG DEV COMM	31,423	0	31,423
BIRD ISLAND TIF	0	36,729	36,729
OLIVIA TIF	0	131,974	131,974
HECTOR TIF	0	5,687	5,687
FAIRFAX TIF	0	997	997
TOTAL	\$ 50,511	\$ 175,387	\$ 225,898
RICE			
FARIBAULT HRA	\$ 16,511	\$ 0	\$ 16,511
RICE COUNTY HOSP DIST #1	0	91,276	91,276
NORTHFIELD TIF	0	481,497	481,497
FARIBAULT TIF	0	807,708	807,708
MORRISTOWN TIF	0	3,696	3,696
RICE COUNTY HRA TIF	0	50,200	50,200
DUNDAS TIF	0	1,416	1,416
TOTAL	\$ 16,511	\$ 1,435,793	\$ 1,452,304
ROCK			
KANARANZI-LITTLE ROCK WS	\$ 2,302	\$ 0	\$ 2,302
REGION 8 REG DEV COMM	9,058	0	9,058
LUVERNE TIF	0	90,014	90,014
TOTAL	\$ 11,360	\$ 90,014	\$ 101,374

TABLE 43
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1991

<u>TYPE OF SPECIAL TAXING DIST.</u>	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<u>ROSEAU</u>			
RED LAKE WATERSHED DIST	\$ 61	\$ 0	\$ 61
ROSEAU RIVER WATERSHED	70,912	0	70,912
TWO RIVERS WATERSHED DIST	23,254	0	23,254
ROSEAU AREA HOSPITAL	11,535	0	11,535
REGION 1 REG DEV COMM	9,540	0	9,540
WARROAD TIF	0	50,464	50,464
TOTAL	\$ 115,302	\$ 50,464	\$ 165,766
<u>ST LOUIS</u>			
DULUTH HRA	\$ 9,294	\$ 0	\$ 9,294
MT IRON HRA	4,814	0	4,814
ST LOUIS CO HRA	109,780	0	109,780
VIRGINIA HRA	8,827	0	8,827
COOK COMMUNITY HOSPITAL	68,990	0	68,990
ARROWHEAD REG DEV COMM	67,789	0	67,789
ST LOUIS REGIONAL RR	259,179	0	259,179
MT IRON TIF	0	116,319	116,319
DULUTH TIF	0	7,660,561	7,660,561
EVELETH TIF	0	13,740	13,740
PROCTOR TIF	0	6,193	6,193
VIRGINIA DEV DIST TIF	0	413,291	413,291
AURORA TIF	0	18,162	18,162
HIBBING TIF	0	143,579	143,579
ELY TIF	0	14,947	14,947
HOYT LAKES TIF	0	471	471
TOTAL	\$ 528,673	\$ 8,387,263	\$ 8,915,936
<u>SCOTT</u>			
PRIOR LAKE-SPRING LAKE WS	\$ 49,867	\$ 0	\$ 49,867
WATERSHED DISTRICT NO 2	22,561	0	22,561
SCOTT COUNTY HRA	44,655	0	44,655
SHAKOPEE HRA	22,831	0	22,831
REGION 9 REG DEV COMM	2,757	0	2,757
SCOTT REGIONAL RAILROAD	49,570	0	49,570
METRO COUNCIL	96,640	48,699	145,339
METRO MOSQUITO CONTROL	141,991	0	141,991
REG TRANSIT BOARD AREA	17,206	0	17,206
REG TRANSIT BOARD DIST	572,398	95,309	667,707
NEW PRAGUE CITY TIF	0	131,047	131,047
JORDAN TIF	0	5,249	5,249
SHAKOPEE TIF	0	3,910,908	3,910,908

<u>TYPE OF SPECIAL TAXING DIST.</u>	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<u>SCOTT (CONT.)</u>			
SAVAGE TIF	0	892,925	892,925
PRIOR LAKE TIF	0	38,362	38,362
TOTAL	\$ 1,020,476	\$ 5,122,499	\$ 6,142,975
<u>SHERBURNE</u>			
ELK RIVER HRA	\$ 23,418	\$ 0	\$ 23,418
ST CLOUD HRA	3,431	0	3,431
MONTICELLO-BIG LAKE HOSP	100,283	0	100,283
BECKER ECON DEV DIST	113,310	0	113,310
ELK RIVER ECON DEV DIST	52,424	0	52,424
ST CLOUD MET TRANS ANNEX	19,587	0	19,587
BECKER TIF	0	46,960	46,960
BIG LAKE TIF	0	212,741	212,741
ELK RIVER TIF	0	533,234	533,234
ZIMMERMAN TIF	0	51,406	51,406
TOTAL	\$ 312,453	\$ 844,341	\$ 1,156,794
<u>SIBLEY</u>			
BUFFALO CREEK WATERSHED	\$ 610	\$ 0	\$ 610
HIGH ISLAND WATERSHED	22,473	0	22,473
REGION 9 REG DEV COMM	10,696	0	10,696
GAYLORD TIF	0	133,453	133,453
ARLINGTON TIF	0	47,357	47,357
HENDERSON TIF	0	6,660	6,660
WINTHROP TIF	0	10,913	10,913
TOTAL	\$ 33,779	\$ 198,383	\$ 232,162
<u>STEARNS</u>			
NO FORK-CROW RIVER WTRSH	\$ 20,937	\$ 0	\$ 20,937
CLEARWATER RIVER WTRSHED	21,985	0	21,985
SAUK RIVER WATERSHED	75,053	0	75,053
SOUTH TWO RIVERS WTRSHED	15,992	0	15,992
ST CLOUD HRA	50,554	0	50,554
STEARNS COUNTY HRA	63,991	0	63,991
GLACIAL RIDGE HOSPITAL	4,293	0	4,293
ST CLOUD METRO TRANSIT	328,630	0	328,630
KIMBALL TIF	0	12,722	12,722
BROOTEN TIF	0	2,890	2,890
COLD SPRING TIF	0	46,927	46,927
SARTELL TIF	0	104,496	104,496
ST CLOUD TIF	0	3,179,124	3,179,124
ALBANY TIF	0	34,622	34,622

TABLE 43
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1991

<u>TYPE OF SPECIAL TAXING DIST.</u>	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>	<u>TYPE OF SPECIAL TAXING DIST.</u>	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
STEARNS (CONT.)				WABASHA			
STEARNS COUNTY HRA TIF	0	335,502	335,502	BEAR VALLEY WATERSHED	\$ 1,080	\$ 0	\$ 1,080
WAITE PARK TIF	0	560,842	560,842	SE MN MULTI COUNTY HRA	19,998	0	19,998
SAUK CENTRE TIF	0	52,708	52,708	LAKE CITY TIF	0	100,660	100,660
MELROSE TIF	0	2,958	2,958	PLAINVIEW TIF	0	92,034	92,034
PAYNESVILLE TIF	0	23,366	23,366	TOTAL	\$ 21,078	\$ 192,694	\$ 213,772
AVON TIF	0	46,200	46,200	WADENA			
TOTAL	\$ 581,435	\$ 4,402,357	\$ 4,983,792	WADENA HRA	\$ 3,581	\$ 0	\$ 3,581
STEELE				REGION 5 REG DEV COMM	6,775	0	6,775
OWATONNA HRA	\$ 40,043	\$ 0	\$ 40,043	WADENA TIF	0	40,547	40,547
BLOOMING PRAIRIE TIF	0	14,076	14,076	MENAHGA TIF	0	10,682	10,682
OWATONNA TIF	0	968,104	968,104	TOTAL	\$ 10,356	\$ 51,229	\$ 61,585
TOTAL	\$ 40,043	\$ 982,180	\$ 1,022,223	WASECA			
STEVENS				REGION 9 REG DEV COMM	\$ 16,907	\$ 0	\$ 16,907
BOIS DE SIOUX WATERSHED	\$ 4,771	\$ 0	\$ 4,771	WASECA TIF	0	28,007	28,007
UPPER MN RIVER WATERSHED	259	0	259	WALDORF TIF	0	3,053	3,053
MORRIS TIF	0	55,382	55,382	TOTAL	\$ 16,907	\$ 31,060	\$ 47,967
CHOKIO TIF	0	3,712	3,712	WASHINGTON			
TOTAL	\$ 5,030	\$ 59,094	\$ 64,124	CARNELIAN-MARINE WTRSHE	\$ 23,926	\$ 0	\$ 23,926
SWIFT				RAMSEY-WASHINGTON METRO	22,983	0	22,983
UPPER MN RIVER WATERSHED	\$ 2,148	\$ 0	\$ 2,148	RICE CREEK WATERSHED DIST	44,158	0	44,158
UPPER MINN VALLEY RDC	16,121	0	16,121	VALLEY BRANCH WATERSHED	65,825	455,079	520,904
APPLETON TIF	0	112,311	112,311	HASINGS HRA	249	0	249
BENSON TIF	0	184,590	184,590	WASHINGTON COUNTY HRA	298,875	0	298,875
TOTAL	\$ 18,269	\$ 296,901	\$ 315,170	DIST MEMORIAL HOSPITAL	78,752	0	78,752
TODD				METRO COUNCIL	323,855	77,847	401,702
SAUK RIVER WATERSHED	\$ 4,585	\$ 0	\$ 4,585	METRO MOSQUITO CONTROL	420,921	0	420,921
REGION 5 REG DEV COMM	10,535	0	10,535	REG TRANSIT BOARD AREA	47,135	0	47,135
LONG PRAIRIE TIF	0	173,960	173,960	REG TRANSIT BOARD DIST	1,658,742	313,957	1,972,699
STAPLES TIF	0	7,679	7,679	WASHINGTON CO REGIONAL RR	66,311	0	66,311
BROWERVILLE TIF	0	13,627	13,627	FOREST LAKE TIF	0	648,046	648,046
TOTAL	\$ 15,120	\$ 195,266	\$ 210,386	WASHINGTON CO TIF	0	444,343	444,343
TRAVERSE				MAHTOMEDI TIF	0	99,324	99,324
BOIS DE SIOUX WATERSHED	\$ 23,902	\$ 0	\$ 23,902	WOODBURY TIF	0	357,318	357,318
UPPER MN RIVER WATERSHED	4,397	0	4,397	ST PAUL PARK TIF	0	265,096	265,096
BROWNS VALLEY TIF	0	17,800	17,800	STILLWATER TIF	0	1,020,946	1,020,946
TOTAL	\$ 28,299	\$ 17,800	\$ 46,099	NEWPORT TIF	0	413,479	413,479
				COTTAGE GROVE TIF	0	321,581	321,581

TABLE 43
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1991

<u>TYPE OF SPECIAL TAXING DIST.</u>	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>	<u>TYPE OF SPECIAL TAXING DIST.</u>	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<u>WASHINGTON (CONT.)</u>				<u>YELLOW MEDICINE</u>			
OAKDALE TIF	0	1,026,273	1,026,273	LAC QUI PARLE-YELLOW BANK \$	6,416	0	6,416
OAK PARK HTS TIF	0	60,710	60,710	YELLOW MEDICINE RIVER	16,076	0	16,076
BAYPORT TIF	0	66	66	UPPER MINN VALLEY RDC	21,489	0	21,489
TOTAL	\$ 3,051,732	\$ 5,504,065	\$ 8,555,797	GRANITE FALLS TIF	0	92,306	92,306
<u>WATOWAN</u>				CLARKSFIELD TIF	0	3,189	3,189
REGION 9 REG DEV COMM	\$ 11,741	\$ 0	\$ 11,741	CANBY TIF	0	5,698	5,698
MADELIA TIF	0	81,163	81,163	TOTAL	\$ 43,981	\$ 101,193	\$ 145,174
ST JAMES TIF	0	194,243	194,243	<u>STATEWIDE TOTAL</u>			
TOTAL	\$ 11,741	\$ 275,406	\$ 287,147		93,814,383	241,150,617	334,965,000
<u>WILKEN</u>							
BUFFALO-RED RIVER WTRSHED	\$ 19,859	\$ 0	\$ 19,859				
BOIS DE SIOUX WATERSHED	10,726	0	10,726				
BRECKENRIDGE TIF	0	25,932	25,932				
TOTAL	\$ 30,585	\$ 25,932	\$ 56,517				
<u>WINONA</u>							
STOCKTON-ROLLINGSTONE WS	\$ 3,916	\$ 0	\$ 3,916				
SE MN MULTI COUNTY HRA	20,016	0	20,016				
WINONA PORT AUTHORITY	147,078	0	147,078				
WINONA PORT AUTH TIF	0	724,743	724,743				
ST CHARLES TIF	0	64,497	64,497				
GOODVIEW TIF	0	93,419	93,419				
LEWISTON TIF	0	1,772	1,772				
TOTAL	\$ 171,010	\$ 884,431	\$ 1,055,441				
<u>WRIGHT</u>							
CLEARWATER RIVER WTRSHED	\$ 57,824	\$ 0	\$ 57,824				
MONTICELLO-BIG LAKE HOSP	505,585	0	505,585				
ALBERTVILLE TIF	0	92,217	92,217				
MONTICELLO TIF	0	268,361	268,361				
DELANO TIF	0	324,503	324,503				
BUFFALO TIF	0	729,426	729,426				
COKATO TIF	0	92,351	92,351				
ANNANDALE TIF	0	372,854	372,854				
MONTROSE TIF	0	11,043	11,043				
ROCKFORD TIF	0	51,450	51,450				
MAPLE LAKE TIF	0	92,347	92,347				
HOWARD LAKE TIF	0	24,270	24,270				
ST MICHAEL TIF	0	38,953	38,953				
TOTAL	\$ 563,409	\$ 2,097,775	\$ 2,661,184				

SECTION IV

Part B: By Use Classification

TABLE 44
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1991

	<u>AITKIN</u>	<u>ANOKA</u>	<u>BECKER</u>	<u>BELTRAMI</u>	<u>BENTON</u>	<u>BIG STONE</u>	<u>BLUE EARTH</u>
AGRICULTURAL							
Farm							
Homestead	\$ 607,784	\$ 1,173,213	\$ 1,843,618	\$ 652,629	\$ 1,065,738	\$ 776,779	\$ 3,417,001
Non-Homestead	438,025	658,957	918,838	370,387	258,378	907,876	2,686,015
Total	\$ 1,045,809	\$ 1,832,170	\$ 2,762,454	\$ 1,023,016	\$ 1,324,116	\$ 1,684,655	\$ 6,103,016
Timber	395,950	5,447	115,727	184,422	23,593	0	0
Seas/Rec. Residential	5,415,354	365,674	3,755,254	1,633,028	110,375	112,102	64,225
Total Agricultural	\$ 6,857,113	\$ 2,203,291	\$ 6,633,435	\$ 2,840,466	\$ 1,458,084	\$ 1,796,757	\$ 6,167,241
NON-AGRICULTURAL							
Residential							
Homestead	\$ 1,713,862	\$ 62,290,504	\$ 3,273,002	\$ 3,506,502	\$ 2,917,348	\$ 411,819	\$ 5,843,453
Non-Homestead	119,596	7,936,034	1,067,735	1,183,510	665,581	87,779	1,606,824
Total	\$ 1,833,458	\$ 70,226,538	\$ 4,340,737	\$ 4,690,012	\$ 3,582,929	\$ 499,598	\$ 7,450,277
Apartments	130,378	12,556,768	382,881	649,316	2,508,953	52,657	2,809,720
Vacant Land	17,903	8,461,367	41,914	93,632	265,151	40	373,528
Seas/Rec. Commercial	80,251	0	202,378	132,490	4,315	1,252	10,258
Commercial Land & Buildings	561,161	28,757,678	2,703,585	3,468,682	2,794,777	211,828	8,044,263
Industrial Land & Buildings	88,997	16,696,527	518,508	354,473	2,472,372	33,773	2,280,604
Public Utility	108,461	1,098,279	165,986	561,782	615,162	115,229	1,797,800
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	106,211	831,261	131,753	105,164	191,744	88,816	43,300
Total Non-Agricultural	\$ 2,926,820	\$ 138,628,418	\$ 8,487,742	\$ 10,055,551	\$ 12,435,403	\$ 1,003,193	\$ 22,809,750
TOTAL REAL PROPERTY	\$ 9,783,933	\$ 140,831,709	\$ 15,121,177	\$ 12,896,017	\$ 13,893,487	\$ 2,799,950	\$ 28,976,991
TOTAL PERSONAL PROPERTY	258,317	6,240,310	446,039	1,124,366	923,539	124,142	1,212,474
TOTAL REAL & PERSONAL PROPERTY	\$ 10,042,250	\$ 147,072,019	\$ 15,567,216	\$ 14,020,383	\$ 14,817,026	\$ 2,924,092	\$ 30,189,465

	<u>BROWN</u>	<u>CARLTON</u>	<u>CARVER</u>	<u>CASS</u>	<u>CHIPPEWA</u>	<u>CHISAGO</u>	<u>CLAY</u>
AGRICULTURAL							
Farm							
Homestead	\$ 2,127,156	\$ 712,119	\$ 2,298,477	\$ 448,404	\$ 1,589,306	\$ 1,715,717	\$ 2,723,714
Non-Homestead	1,415,585	266,867	1,123,246	235,077	1,653,959	517,136	2,294,410
Total	\$ 3,542,741	\$ 978,986	\$ 3,421,723	\$ 683,481	\$ 3,243,265	\$ 2,232,853	\$ 5,018,124
Timber	0	226,121	0	172,076	0	2,497	0
Seas/Rec. Residential	0	624,834	161,495	8,474,061	231	913,378	37,578
Total Agricultural	\$ 3,542,741	\$ 1,829,941	\$ 3,583,218	\$ 9,329,618	\$ 3,243,496	\$ 3,148,728	\$ 5,055,702
NON-AGRICULTURAL							
Residential							
Homestead	\$ 2,703,032	\$ 3,877,536	\$ 16,369,668	\$ 3,105,856	\$ 1,217,979	\$ 5,671,144	\$ 5,853,656
Non-Homestead	568,315	705,103	1,800,719	577,368	397,224	1,039,050	1,204,439
Total	\$ 3,271,347	\$ 4,582,639	\$ 18,170,387	\$ 3,683,224	\$ 1,615,203	\$ 6,710,194	\$ 7,058,095
Apartments	301,903	344,500	2,675,638	111,170	191,105	983,822	1,985,301
Vacant Land	138,305	0	2,146,409	8,606	4,950	593,292	16,808
Seas/Rec. Commercial	935	2,181	4,474	581,156	2,293	31,300	350
Commercial Land & Buildings	2,187,934	1,513,815	5,913,437	1,354,277	1,006,614	2,138,464	3,495,589
Industrial Land & Buildings	1,150,610	3,247,089	6,548,076	10,182	273,351	715,344	1,462,722
Public Utility	37,496	2,415,989	481,229	448,696	538,588	649,730	52,222
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	35,018	281,671	25,388	135,359	82,320	42,631	461,064
Total Non-Agricultural	\$ 7,123,548	\$ 12,387,884	\$ 35,965,038	\$ 6,332,670	\$ 3,714,424	\$ 11,864,777	\$ 14,532,151
TOTAL REAL PROPERTY	\$ 10,666,289	\$ 14,217,825	\$ 39,548,256	\$ 15,662,288	\$ 6,957,920	\$ 15,013,505	\$ 19,587,853
TOTAL PERSONAL PROPERTY	111,627	2,090,626	1,213,749	1,488,926	387,302	1,009,490	652,432
TOTAL REAL & PERSONAL PROPERTY	\$ 10,777,916	\$ 16,308,451	\$ 40,762,005	\$ 17,149,214	\$ 7,345,222	\$ 16,022,995	\$ 20,240,285

TABLE 44
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1991

	<u>CLEARWATER</u>	<u>COOK</u>	<u>COTTONWOOD</u>	<u>CROW WING</u>	<u>DAKOTA</u>	<u>DODGE</u>	<u>DOUGLAS</u>
AGRICULTURAL							
Farm							
Homestead	\$ 534,985	\$ 7,686	\$ 2,378,598	\$ 507,767	\$ 2,544,480	\$ 1,936,301	\$ 1,221,563
Non-Homestead	288,951	867	2,238,053	174,324	1,911,453	1,166,860	660,383
Total	\$ 823,936	\$ 8,553	\$ 4,616,651	\$ 682,091	\$ 4,455,933	\$ 3,103,161	\$ 1,881,946
Timber	57,821	188,737	0	375,066	2,529	263	381
Seas/Rec. Residential	250,950	2,340,053	5,523	11,784,724	45,314	0	2,927,743
Total Agricultural	\$ 1,132,707	\$ 2,537,343	\$ 4,622,174	\$ 12,841,881	\$ 4,503,776	\$ 3,103,424	\$ 4,810,070
NON-AGRICULTURAL							
Residential							
Homestead	\$ 426,318	\$ 790,571	\$ 962,298	\$ 6,658,203	\$ 87,139,245	\$ 1,520,012	\$ 3,783,255
Non-Homestead	124,233	169,976	316,212	1,592,263	11,278,484	193,473	964,100
Total	\$ 550,551	\$ 960,547	\$ 1,278,510	\$ 8,250,466	\$ 98,417,729	\$ 1,713,485	\$ 4,747,355
Apartments	103,325	33,952	157,970	780,993	22,843,126	186,325	661,430
Vacant Land	11,936	46,863	20,068	143,230	13,017,537	56,415	62,810
Seas/Rec. Commercial	1,504	87,578	670	366,517	0	5,168	135,385
Commercial Land & Buildings	310,659	556,293	837,480	4,886,792	52,374,270	613,231	3,413,877
Industrial Land & Buildings	0	830	445,615	394,176	27,866,104	231,652	472,898
Public Utility	1,158,802	9,228	38,467	365,707	9,232,395	30,101	504,404
Mineral	0	0	0	16,848	0	0	0
Railroad Operating Property	63,988	5,451	13,411	181,174	106,504	14,288	28,882
Total Non-Agricultural	\$ 2,200,765	\$ 1,700,742	\$ 2,792,191	\$ 15,385,903	\$ 223,857,665	\$ 2,850,665	\$ 10,027,041
TOTAL REAL PROPERTY	\$ 3,333,472	\$ 4,238,085	\$ 7,414,365	\$ 28,227,784	\$ 228,361,441	\$ 5,954,089	\$ 14,837,111
TOTAL PERSONAL PROPERTY	1,110,712	192,802	1,357,587	730,701	7,457,864	281,961	162,952
TOTAL REAL & PERSONAL PROPERTY	\$ 4,444,184	\$ 4,430,887	\$ 8,771,952	\$ 28,958,485	\$ 235,819,305	\$ 6,236,050	\$ 15,000,063
	<u>FARIBAUT</u>	<u>FILLMORE</u>	<u>FREEBORN</u>	<u>GOODHUE</u>	<u>GRANT</u>	<u>HENNEPIN</u>	<u>HOUSTON</u>
AGRICULTURAL							
Farm							
Homestead	\$ 2,921,231	\$ 2,314,854	\$ 3,128,655	\$ 2,861,518	\$ 1,246,771	\$ 1,996,578	\$ 1,407,761
Non-Homestead	3,140,768	1,226,745	2,328,572	1,521,172	931,806	1,925,725	623,028
Total	\$ 6,061,999	\$ 3,541,599	\$ 5,457,227	\$ 4,382,690	\$ 2,178,577	\$ 3,922,303	\$ 2,030,789
Timber	0	21	0	17,630	0	4,065	255
Seas/Rec. Residential	21,477	28,093	5,464	152,526	167,567	1,363,468	25,642
Total Agricultural	\$ 6,083,476	\$ 3,569,713	\$ 5,462,691	\$ 4,552,846	\$ 2,346,144	\$ 5,289,836	\$ 2,056,686
NON-AGRICULTURAL							
Residential							
Homestead	\$ 1,139,849	\$ 1,548,835	\$ 3,643,677	\$ 5,659,576	\$ 395,742	\$ 416,029,374	\$ 2,294,230
Non-Homestead	341,499	851,984	876,340	1,251,375	110,751	83,004,122	338,049
Total	\$ 1,481,348	\$ 2,400,819	\$ 4,520,017	\$ 6,910,951	\$ 506,493	\$ 499,033,496	\$ 2,632,279
Apartments	113,396	283,175	517,459	1,260,641	51,698	130,843,432	308,697
Vacant Land	60,687	71,871	123,493	145,900	7,986	27,997,252	110,924
Seas/Rec. Commercial	1,115	1,459	1,465	37,250	1,547	66,836	2,942
Commercial Land & Buildings	644,499	1,327,021	2,877,389	4,223,171	344,640	480,837,583	701,879
Industrial Land & Buildings	840,510	182,178	1,643,546	2,236,083	0	142,343,528	59,909
Public Utility	97,468	139,149	320,596	17,961,909	39,025	10,602,004	63,553
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	30,061	0	39,929	34,117	55,326	2,128,422	10,833
Total Non-Agricultural	\$ 3,269,084	\$ 4,405,672	\$ 10,043,894	\$ 32,810,022	\$ 1,006,715	\$ 1,293,852,553	\$ 3,891,016
TOTAL REAL PROPERTY	\$ 9,352,560	\$ 7,975,385	\$ 15,506,585	\$ 37,362,868	\$ 3,352,859	\$ 1,299,142,389	\$ 5,947,702
TOTAL PERSONAL PROPERTY	269,953	382,058	1,152,932	812,817	321,881	29,077,133	363,119
TOTAL REAL & PERSONAL PROPERTY	\$ 9,622,513	\$ 8,357,443	\$ 16,659,517	\$ 38,175,685	\$ 3,674,740	\$ 1,328,219,522	\$ 6,310,821

TABLE 44
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1991

	<u>HUBBARD</u>	<u>ISANTI</u>	<u>ITASCA</u>	<u>JACKSON</u>	<u>KANABEC</u>	<u>KANDIYOHI</u>	<u>KITTSO</u>
<u>AGRICULTURAL</u>							
Farm							
Homestead	\$ 400,716	\$ 1,806,809	\$ 334,193	\$ 2,525,635	\$ 928,737	\$ 2,189,793	\$ 1,324,631
Non-Homestead	191,593	526,859	64,542	2,837,407	352,850	1,691,064	1,678,652
Total	\$ 592,309	\$ 2,333,668	\$ 398,735	\$ 5,363,042	\$ 1,281,587	\$ 3,880,857	\$ 3,003,283
Timber	97,972	18,967	561,269	0	130,041	7,930	40,853
	3,288,366	548,945	3,894,372	40,320	697,703	1,947,307	19,269
Total Agricultural	\$ 3,978,647	\$ 2,899,580	\$ 4,854,376	\$ 5,403,362	\$ 2,109,331	\$ 5,836,094	\$ 3,063,405
<u>NON-AGRICULTURAL</u>							
Residential							
Homestead	\$ 1,797,237	\$ 3,697,165	\$ 5,502,405	\$ 595,889	\$ 1,312,950	\$ 5,474,564	\$ 365,579
Non-Homestead	476,147	738,311	727,079	190,976	373,838	1,364,801	130,898
Total	\$ 2,273,384	\$ 4,435,476	\$ 6,229,484	\$ 786,865	\$ 1,686,788	\$ 6,839,365	\$ 496,477
Apartments	136,351	666,297	656,227	101,128	190,393	1,136,755	59,207
Vacant Land	270,239	230,437	116,754	25,581	112,626	172,099	18
Seas/Rec. Commercial	215,255	10,464	125,804	1,634	17,830	44,247	683
Commercial Land & Buildings	1,238,912	1,811,367	2,545,815	683,282	822,076	4,123,181	269,414
Industrial Land & Buildings	306,380	243,616	2,805,372	177,619	382,819	973,425	0
Public Utility	280,704	281,598	12,845,066	163,741	18,290	170,339	689,438
Mineral	0	0	31,296	0	0	0	0
Railroad Operating Property	17,583	65,514	222,014	13,013	27,912	209,407	99,353
Total Non-Agricultural	\$ 4,738,808	\$ 7,744,769	\$ 25,577,832	\$ 1,952,863	\$ 3,258,734	\$ 13,668,818	\$ 1,614,590
TOTAL REAL PROPERTY	\$ 8,717,455	\$ 10,644,349	\$ 30,432,208	\$ 7,356,225	\$ 5,368,065	\$ 19,504,912	\$ 4,677,995
TOTAL PERSONAL PROPERTY	874,397	570,001	2,603,770	579,881	98,628	622,296	1,059,185
TOTAL REAL & PERSONAL PROPERTY	\$ 9,591,852	\$ 11,214,350	\$ 33,035,978	\$ 7,936,106	\$ 5,466,693	\$ 20,127,208	\$ 5,737,180
	<u>KOOCHICHING</u>	<u>LAC QUI PARLE</u>	<u>LAKE</u>	<u>LAKE/WOODS</u>	<u>LESUEUR</u>	<u>LINCOLN</u>	<u>LYON</u>
<u>AGRICULTURAL</u>							
Farm							
Homestead	\$ 183,103	\$ 1,281,005	\$ 8,389	\$ 277,243	\$ 1,717,942	\$ 778,951	\$ 1,528,932
Non-Homestead	129,648	1,267,402	0	253,389	1,067,025	855,231	1,860,920
Total	\$ 312,751	\$ 2,548,407	\$ 8,389	\$ 530,632	\$ 2,784,967	\$ 1,634,182	\$ 3,389,852
Timber	63,546	0	394,893	100,235	0	0	0
Seas/Rec. Residential	535,183	468	1,130,900	727,517	846,871	69,201	4,438
Total Agricultural	\$ 911,480	\$ 2,548,875	\$ 1,534,182	\$ 1,358,384	\$ 3,631,838	\$ 1,703,383	\$ 3,394,290
<u>NON-AGRICULTURAL</u>							
Residential							
Homestead	\$ 1,350,670	\$ 381,914	\$ 1,642,594	\$ 428,325	\$ 3,485,554	\$ 343,801	\$ 2,340,305
Non-Homestead	284,312	100,258	353,913	76,256	554,023	92,635	563,576
Total	\$ 1,634,982	\$ 482,172	\$ 1,996,507	\$ 504,581	\$ 4,039,577	\$ 436,436	\$ 2,903,881
Apartments	125,540	62,133	76,836	31,204	261,246	50,023	956,095
Vacant Land	46,133	5,825	39,859	5,182	85,887	16,979	167,069
Seas/Rec. Commercial	40,749	0	67,849	126,476	44,822	1,000	1,923
Commercial Land & Buildings	2,708,585	273,689	602,947	198,975	821,641	211,535	2,246,015
Industrial Land & Buildings	168,874	440,277	245,486	53,143	1,079,556	75,593	1,563,929
Public Utility	174,414	41,581	191,202	26,260	203,128	91,594	196,487
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	195,688	28,779	323,451	39,169	27,369	17,376	98,608
Total Non-Agricultural	\$ 5,094,965	\$ 1,334,456	\$ 3,544,137	\$ 984,990	\$ 6,563,226	\$ 900,536	\$ 8,134,007
TOTAL REAL PROPERTY	\$ 6,006,445	\$ 3,883,331	\$ 5,078,319	\$ 2,343,374	\$ 10,195,064	\$ 2,603,919	\$ 11,528,297
TOTAL PERSONAL PROPERTY	291,561	169,917	283,443	109,548	443,819	1,040,605	1,242,782
TOTAL REAL & PERSONAL PROPERTY	\$ 6,298,006	\$ 4,053,248	\$ 5,361,762	\$ 2,452,922	\$ 10,638,883	\$ 3,644,524	\$ 12,771,079

TABLE 44
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1991

	<u>MCLEOD</u>	<u>MAHNOMEN</u>	<u>MARSHALL</u>	<u>MARTIN</u>	<u>MEEKER</u>	<u>MILLE LACS</u>	<u>MORRISON</u>
AGRICULTURAL							
Farm							
Homestead	\$ 1,738,796	\$ 723,797	\$ 1,583,662	\$ 2,646,281	\$ 1,866,334	\$ 989,806	\$ 2,331,990
Non-Homestead	936,149	553,245	2,176,477	3,867,719	1,246,980	315,084	695,042
Total	\$ 2,674,945	\$ 1,277,042	\$ 3,760,139	\$ 6,514,000	\$ 3,113,294	\$ 1,304,890	\$ 3,027,032
Timber	0	51,903	32,283	0	0	13,028	1,163
Seas/Rec. Residential	15,742	282,071	16,531	18,061	1,059,974	1,709,516	1,912,046
Total Agricultural	\$ 2,690,687	\$ 1,811,016	\$ 3,808,953	\$ 6,532,061	\$ 4,173,268	\$ 3,027,434	\$ 4,940,241
NON-AGRICULTURAL							
Residential							
Homestead	\$ 4,667,506	\$ 308,182	\$ 513,468	\$ 2,107,816	\$ 2,079,033	\$ 2,266,667	\$ 3,118,489
Non-Homestead	730,509	84,175	160,131	599,057	493,415	643,143	804,290
Total	\$ 5,398,015	\$ 392,357	\$ 673,599	\$ 2,706,873	\$ 2,572,448	\$ 2,909,810	\$ 3,922,779
Apartments	992,951	45,307	64,149	293,942	275,961	410,107	473,801
Vacant Land	165,254	0	64	91,461	73,550	29,087	34,763
Seas/Rec. Commercial	0	13,675	669	2,020	0	43,431	35,668
Commercial Land & Buildings	2,648,420	185,867	409,342	1,755,935	1,128,696	1,528,326	1,949,415
Industrial Land & Buildings	1,650,428	0	0	804,792	528,048	407,441	381,783
Public Utility	54,587	29,471	306,606	798,338	78,884	149,209	775,172
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	14,176	25,773	104,323	32,860	79,584	7,302	216,024
Total Non-Agricultural	\$ 10,923,831	\$ 692,450	\$ 1,558,752	\$ 6,486,221	\$ 4,737,171	\$ 5,484,713	\$ 7,789,405
TOTAL REAL PROPERTY	\$ 13,614,518	\$ 2,303,466	\$ 5,367,705	\$ 13,018,282	\$ 8,910,439	\$ 8,512,147	\$ 12,729,646
TOTAL PERSONAL PROPERTY	259,843	180,153	967,466	1,534,085	521,312	379,140	1,137,768
TOTAL REAL & PERSONAL PROPERTY	\$ 13,874,361	\$ 2,483,619	\$ 6,335,171	\$ 14,552,367	\$ 9,431,751	\$ 8,891,287	\$ 13,867,414
	<u>MOWER</u>	<u>MURRAY</u>	<u>NICOLLET</u>	<u>NOBLES</u>	<u>NORMAN</u>	<u>OLMSTED</u>	<u>OTTER TAIL</u>
AGRICULTURAL							
Farm							
Homestead	\$ 2,887,319	\$ 1,558,421	\$ 2,504,170	\$ 1,995,830	\$ 1,757,295	\$ 3,150,433	\$ 2,989,109
Non-Homestead	2,065,989	1,759,460	1,272,316	2,567,842	2,170,470	1,884,691	1,838,211
Total	\$ 4,953,308	\$ 3,317,881	\$ 3,776,486	\$ 4,563,672	\$ 3,927,765	\$ 5,035,124	\$ 4,827,320
Timber	0	0	0	0	2,237	0	1,665
Seas/Rec. Residential	0	191,461	11,773	0	0	48,278	5,891,784
Total Agricultural	\$ 4,953,308	\$ 3,509,342	\$ 3,788,259	\$ 4,563,672	\$ 3,930,002	\$ 5,083,402	\$ 10,720,769
NON-AGRICULTURAL							
Residential							
Homestead	\$ 5,057,587	\$ 518,981	\$ 4,034,011	\$ 1,920,927	\$ 539,140	\$ 24,625,301	\$ 5,011,315
Non-Homestead	858,518	144,519	722,935	464,678	154,628	4,999,740	931,157
Total	\$ 5,916,105	\$ 663,500	\$ 4,756,946	\$ 2,385,605	\$ 693,768	\$ 29,625,041	\$ 5,942,472
Apartments	713,700	93,085	907,752	451,912	92,066	4,820,343	988,830
Vacant Land	117,746	24,953	164,620	121,364	0	795,592	179,809
Seas/Rec. Commercial	20,864	672	2,539	1,776	0	19,490	186,482
Commercial Land & Buildings	3,208,526	307,703	1,408,025	1,877,665	414,762	27,040,183	2,938,062
Industrial Land & Buildings	2,481,369	150,120	1,423,987	790,785	0	4,727,351	625,712
Public Utility	297,795	36,912	119,772	48,489	114,546	572,279	1,845,697
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	25,200	0	0	20,034	79,777	39,434	187,738
Total Non-Agricultural	\$ 12,781,305	\$ 1,276,945	\$ 8,783,641	\$ 5,697,630	\$ 1,394,919	\$ 67,639,713	\$ 12,894,802
TOTAL REAL PROPERTY	\$ 17,734,613	\$ 4,786,287	\$ 12,571,900	\$ 10,261,302	\$ 5,324,921	\$ 72,723,115	\$ 23,615,571
TOTAL PERSONAL PROPERTY	509,184	564,594	414,697	182,241	198,689	1,357,618	956,113
TOTAL REAL & PERSONAL PROPERTY	\$ 18,243,797	\$ 5,350,881	\$ 12,986,597	\$ 10,443,543	\$ 5,523,610	\$ 74,080,733	\$ 24,571,684

TABLE 44
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1991

	<u>PENNINGTON</u>	<u>PINE</u>	<u>PIPESTONE</u>	<u>POLK</u>	<u>POPE</u>	<u>RAMSEY</u>	<u>RED LAKE</u>
AGRICULTURAL							
Farm							
Homestead	\$ 666,907	\$ 1,280,771	\$ 938,746	\$ 3,496,989	\$ 1,351,051	\$ 93,749	\$ 423,794
Non-Homestead	506,714	552,509	1,158,793	4,838,236	933,971	160,058	422,085
Total	\$ 1,173,621	\$ 1,833,280	\$ 2,097,539	\$ 8,335,225	\$ 2,285,022	\$ 253,807	\$ 845,879
Timber	0	50,670	0	0	3,800	526	3,017
Seas/Rec. Residential	5,829	2,953,077	0	647,678	945,274	103,119	0
Total Agricultural	\$ 1,179,450	\$ 4,837,027	\$ 2,097,539	\$ 8,982,903	\$ 3,234,096	\$ 357,452	\$ 848,896
NON-AGRICULTURAL							
Residential							
Homestead	\$ 1,386,481	\$ 1,929,503	\$ 740,647	\$ 3,110,118	\$ 1,074,418	\$ 152,379,505	\$ 235,974
Non-Homestead	340,971	634,682	211,444	818,134	338,085	24,739,664	58,100
Total	\$ 1,727,452	\$ 2,564,185	\$ 952,091	\$ 3,928,252	\$ 1,412,503	\$ 177,119,169	\$ 294,074
Apartments	265,628	320,486	87,762	738,302	208,334	50,057,344	54,766
Vacant Land	0	369,590	16,017	23,407	54,029	6,461,556	0
Seas/Rec. Commercial	561	27,691	562	3,488	25,899	36,665	2,676
Commercial Land & Buildings	1,213,196	1,568,990	416,603	2,203,013	668,915	149,206,631	161,188
Industrial Land & Buildings	205,365	111,442	289,360	923,474	158,868	39,079,179	16,784
Public Utility	40,563	279,985	108,048	363,330	69,358	5,036,520	263,816
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	50,530	208,678	68,788	487,775	41,761	1,468,975	22,903
Total Non-Agricultural	\$ 3,503,295	\$ 5,451,047	\$ 1,939,231	\$ 8,671,041	\$ 2,639,667	\$ 428,466,039	\$ 816,207
TOTAL REAL PROPERTY	\$ 4,682,745	\$ 10,288,074	\$ 4,036,770	\$ 17,653,944	\$ 5,873,763	\$ 428,823,491	\$ 1,665,103
TOTAL PERSONAL PROPERTY	733,271	959,803	254,248	1,595,725	551,394	25,608,023	482,300
TOTAL REAL & PERSONAL PROPERTY	\$ 5,416,016	\$ 11,247,877	\$ 4,291,018	\$ 19,249,669	\$ 6,425,157	\$ 454,431,514	\$ 2,147,403
	<u>REDWOOD</u>	<u>RENVILLE</u>	<u>RICE</u>	<u>ROCK</u>	<u>ROSEAU</u>	<u>ST LOUIS</u>	<u>SCOTT</u>
AGRICULTURAL							
Farm							
Homestead	\$ 2,650,381	\$ 3,401,483	\$ 2,958,295	\$ 1,218,550	\$ 1,736,351	\$ 506,666	\$ 3,315,300
Non-Homestead	3,296,010	2,572,883	1,238,277	1,814,301	917,749	126,933	1,351,263
Total	\$ 5,946,391	\$ 5,974,366	\$ 4,196,572	\$ 3,032,851	\$ 2,654,100	\$ 633,599	\$ 4,666,563
Timber	0	0	0	0	47,309	1,856,337	0
Seas/Rec. Residential	527	13,441	505,545	0	150,413	7,493,210	302,828
Total Agricultural	\$ 5,946,918	\$ 5,987,807	\$ 4,702,117	\$ 3,032,851	\$ 2,851,822	\$ 9,983,146	\$ 4,969,391
NON-AGRICULTURAL							
Residential							
Homestead	\$ 1,313,498	\$ 1,054,777	\$ 7,726,534	\$ 628,786	\$ 1,156,021	\$ 30,579,134	\$ 16,676,015
Non-Homestead	315,924	259,702	1,255,253	137,874	280,553	4,758,303	2,200,123
Total	\$ 1,629,422	\$ 1,314,479	\$ 8,981,787	\$ 766,660	\$ 1,436,574	\$ 35,337,437	\$ 18,876,138
Apartments	348,428	237,299	1,594,221	124,301	281,469	4,998,063	2,189,283
Vacant Land	12,655	0	272,833	18,217	4,471	1,044,655	1,238,035
Seas/Rec. Commercial	546	0	15,002	0	9,876	277,431	30,442
Commercial Land & Buildings	966,861	666,492	4,829,502	401,603	1,029,498	18,549,599	8,758,056
Industrial Land & Buildings	582,975	987,414	1,264,628	202,471	1,101,245	7,527,865	6,240,035
Public Utility	71,544	232,322	387,999	44,211	182,052	6,776,139	1,371,882
Mineral	0	0	0	0	0	585,017	0
Railroad Operating Property	15,798	17,627	40,140	36,964	116,447	2,479,508	44,479
Total Non-Agricultural	\$ 3,628,229	\$ 3,455,633	\$ 17,386,112	\$ 1,594,427	\$ 4,161,632	\$ 77,575,714	\$ 38,748,350
TOTAL REAL PROPERTY	\$ 9,575,147	\$ 9,443,440	\$ 22,088,229	\$ 4,627,278	\$ 7,013,454	\$ 87,558,860	\$ 43,717,741
TOTAL PERSONAL PROPERTY	197,680	319,051	1,260,230	85,433	435,914	8,337,582	1,238,805
TOTAL REAL & PERSONAL PROPERTY	\$ 9,772,827	\$ 9,762,491	\$ 23,348,459	\$ 4,712,711	\$ 7,449,368	\$ 95,896,442	\$ 44,956,546

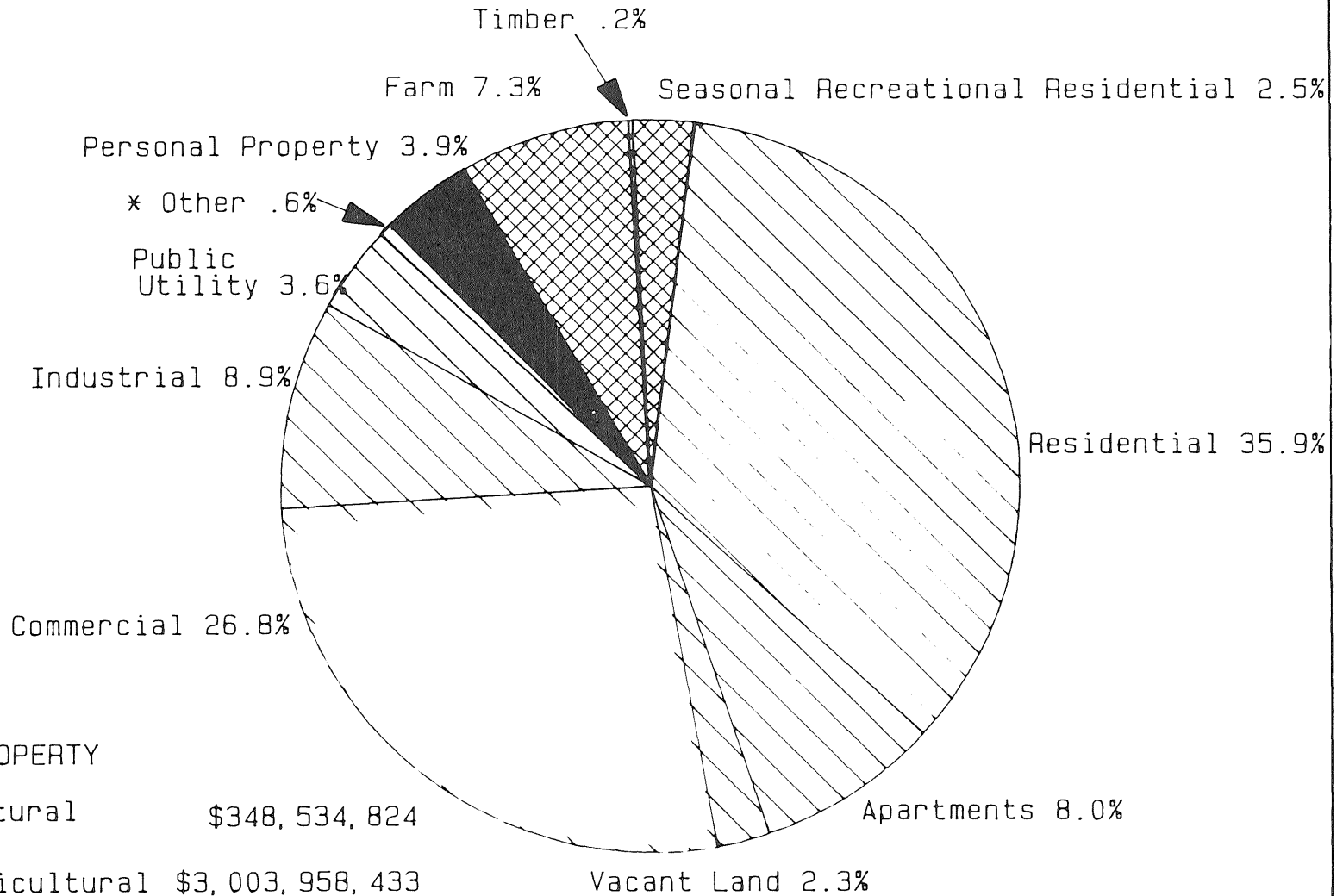
TABLE 44
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1991

	<u>SHERBURNE</u>	<u>SIBLEY</u>	<u>STEARNS</u>	<u>STEELE</u>	<u>STEVENS</u>	<u>SWIFT</u>	<u>TODD</u>
AGRICULTURAL							
Farm							
Homestead	\$ 1,469,528	\$ 2,528,218	\$ 3,676,513	\$ 1,897,878	\$ 1,349,707	\$ 1,275,195	\$ 1,791,004
Non-Homestead	508,815	1,774,119	1,431,997	986,219	1,228,884	1,374,681	912,798
Total	\$ 1,978,343	\$ 4,300,337	\$ 5,108,510	\$ 2,884,097	\$ 2,578,591	\$ 2,649,876	\$ 2,703,802
Timber	565	0	0	0	0	0	3,921
Seas/Rec. Residential	707,294	0	2,412,204	38,951	13,976	2,868	1,637,906
Total Agricultural	\$ 2,686,202	\$ 4,300,337	\$ 7,520,714	\$ 2,903,048	\$ 2,592,567	\$ 2,652,744	\$ 4,345,629
NON-AGRICULTURAL							
Residential							
Homestead	\$ 5,984,155	\$ 1,309,902	\$ 16,177,439	\$ 4,710,695	\$ 813,120	\$ 718,490	\$ 1,900,240
Non-Homestead	1,030,617	232,967	2,937,891	782,666	280,992	185,423	550,560
Total	\$ 7,014,772	\$ 1,542,869	\$ 19,115,330	\$ 5,493,361	\$ 1,094,112	\$ 903,913	\$ 2,450,800
Apartments	1,460,603	106,126	6,835,956	808,265	183,935	144,439	208,008
Vacant Land	709,099	58,160	2,182,198	143,341	20,363	24,927	38,514
Seas/Rec. Commercial	68,362	1,526	95,473	1,078	955	0	51,678
Commercial Land & Buildings	2,873,712	493,301	18,191,668	3,139,728	863,388	626,925	1,077,801
Industrial Land & Buildings	925,636	406,066	4,822,447	2,397,363	33,856	80,717	257,260
Public Utility	17,848,975	68,359	498,046	371,462	54,882	219,754	189,467
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	123,015	346	287,608	49,388	122,234	142,788	167,330
Total Non-Agricultural	\$ 31,024,174	\$ 2,676,753	\$ 52,008,724	\$ 12,403,986	\$ 2,373,725	\$ 2,143,463	\$ 4,440,858
TOTAL REAL PROPERTY	\$ 33,710,376	\$ 6,977,090	\$ 59,529,438	\$ 15,307,034	\$ 4,966,292	\$ 4,796,207	\$ 8,786,487
TOTAL PERSONAL PROPERTY	1,017,394	229,698	2,301,355	692,036	432,186	519,743	547,678
TOTAL REAL & PERSONAL PROPERTY	\$ 34,727,770	\$ 7,206,788	\$ 61,830,793	\$ 15,999,070	\$ 5,398,478	\$ 5,315,950	\$ 9,334,165
	<u>TRAVERSE</u>	<u>WABASHA</u>	<u>WADENA</u>	<u>WASECA</u>	<u>WASHINGTON</u>	<u>WATONWAN</u>	<u>WILKIN</u>
AGRICULTURAL							
Farm							
Homestead	\$ 1,047,844	\$ 1,629,728	\$ 545,467	\$ 2,237,860	\$ 2,237,988	\$ 1,980,737	\$ 1,569,645
Non-Homestead	1,439,565	710,948	382,445	1,286,754	1,644,996	1,509,175	2,089,247
Total	\$ 2,487,409	\$ 2,340,676	\$ 927,912	\$ 3,524,614	\$ 3,882,984	\$ 3,489,912	\$ 3,658,892
Timber	0	2,027	8,545	0	17,513	0	0
Seas/Rec. Residential	60,194	366,797	141,077	49,006	1,208,480	21,673	0
Total Agricultural	\$ 2,547,603	\$ 2,709,500	\$ 1,077,534	\$ 3,573,620	\$ 5,108,977	\$ 3,511,585	\$ 3,658,892
NON-AGRICULTURAL							
Residential							
Homestead	\$ 274,219	\$ 2,357,907	\$ 1,162,118	\$ 2,220,436	\$ 56,199,926	\$ 898,589	\$ 481,405
Non-Homestead	87,011	553,967	352,929	471,763	6,987,955	233,766	124,099
Total	\$ 361,230	\$ 2,911,874	\$ 1,515,047	\$ 2,692,199	\$ 63,187,881	\$ 1,132,355	\$ 605,504
Apartments	57,944	227,437	188,995	377,937	5,868,654	145,045	77,057
Vacant Land	51	197,297	89,415	105,967	7,824,087	18,534	0
Seas/Rec. Commercial	22	14,378	2,730	2,398	31,176	499	0
Commercial Land & Buildings	201,041	1,436,708	1,040,660	1,161,691	20,965,670	628,273	298,005
Industrial Land & Buildings	53,794	194,735	120,301	981,245	4,081,926	771,120	3,108
Public Utility	76,657	115,410	269,906	159,196	5,301,653	36,000	31,435
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	24,153	18,426	106,797	23,175	173,591	21,190	98,041
Total Non-Agricultural	\$ 774,892	\$ 5,116,265	\$ 3,333,851	\$ 5,503,808	\$ 107,434,638	\$ 2,753,016	\$ 1,113,150
TOTAL REAL PROPERTY	\$ 3,322,495	\$ 7,825,765	\$ 4,411,385	\$ 9,077,428	\$ 112,543,615	\$ 6,264,601	\$ 4,772,042
TOTAL PERSONAL PROPERTY	228,879	289,468	725,459	481,548	4,550,986	209,540	238,089
TOTAL REAL & PERSONAL PROPERTY	\$ 3,551,374	\$ 8,115,233	\$ 5,136,844	\$ 9,558,976	\$ 117,094,601	\$ 6,474,141	\$ 5,010,131




TABLE 44
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1991

	<u>WINONA</u>	<u>WRIGHT</u>	<u>YELLOW MEDICINE</u>	<u>STATEWIDE TOTAL</u>	<u>PERCENT DISTRIBUTION</u>
<u>AGRICULTURAL</u>					
Farm					
Homestead	\$ 1,532,557	\$ 3,673,884	\$ 1,929,022	\$ 146,579,533	4.19 %
Non-Homestead	896,087	1,058,282	1,907,221	109,021,713	3.11
Total	\$ 2,428,644	\$ 4,732,166	\$ 3,836,243	\$ 255,601,246	7.30 %
Timber	1,616	0	0	5,284,432	0.15
Seas/Rec. Residential	96,887	2,827,570	0	88,400,054	2.53
Total Agricultural	\$ 2,527,147	\$ 7,559,736	\$ 3,836,243	\$ 349,285,732	9.98 %
<u>NON-AGRICULTURAL</u>					
Residential					
Homestead	\$ 5,626,334	\$ 10,725,872	\$ 721,866	\$ 1,068,508,045	30.53 %
Non-Homestead	1,130,251	2,361,788	194,602	193,038,115	5.52
Total	\$ 6,756,585	\$ 13,087,660	\$ 916,468	\$ 1,261,546,160	36.05 %
Apartments	1,366,144	1,749,902	105,822	280,381,027	8.01
Vacant Land	453,284	264,876	29,234	78,786,638	2.25
Seas/Rec. Commercial	9,066	42,732	0	3,542,003	0.10
Commercial Land & Buildings	4,507,384	5,236,518	402,652	937,244,521	26.78
Industrial Land & Buildings	2,429,479	901,074	335,587	312,544,381	8.93
Public Utility	223,958	14,084,619	68,000	125,096,604	3.57
Mineral	0	0	0	633,161	0.02
Railroad Operating Property	82,130	146,962	43,435	14,222,529	0.41
Total Non-Agricultural	\$ 15,828,030	\$ 35,514,343	\$ 1,901,198	\$ 3,013,997,024	86.12 %
TOTAL REAL PROPERTY	\$ 18,355,177	\$ 43,074,079	\$ 5,737,441	\$ 3,363,282,756	96.09 %
TOTAL PERSONAL PROPERTY	651,569	1,250,456	290,601	136,824,691	3.91
TOTAL REAL & PERSONAL PROPERTY	\$ 19,006,746	\$ 44,324,535	\$ 6,028,042	\$ 3,500,107,447	100.00 %

ESTIMATED DISTRIBUTION OF THE NET TAX PAYABLE IN 1991 BY USE CLASS STATEWIDE



REAL PROPERTY

	Agricultural	\$348,534,824
	Non-Agricultural	\$3,003,958,433
	PERSONAL PROPERTY	\$136,734,241

*Other includes Commercial Seasonal Recreational Residential, Railroad and Mineral.

TABLE 45
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1991

	<u>AITKIN</u>	<u>ANOKA</u>	<u>BECKER</u>	<u>BELTRAMI</u>	<u>BENTON</u>	<u>BIG STONE</u>	<u>BLUE EARTH</u>
AGRICULTURAL							
Farm							
Homestead	\$ 493,170	\$ 1,173,064	\$ 1,843,618	\$ 652,629	\$ 1,063,658	\$ 776,779	\$ 3,417,001
Non-Homestead	438,025	658,752	918,836	370,387	257,848	907,878	2,686,015
Total	\$ 931,195	\$ 1,831,816	\$ 2,762,454	\$ 1,023,016	\$ 1,321,506	\$ 1,684,655	\$ 6,103,016
Timber	395,950	5,447	115,727	184,422	23,582	0	0
Seas/Rec. Residential	5,415,354	365,674	3,755,254	1,633,028	110,375	112,102	64,225
Total Agricultural	\$ 6,742,499	\$ 2,202,937	\$ 6,633,435	\$ 2,840,466	\$ 1,455,463	\$ 1,796,757	\$ 6,167,241
NON-AGRICULTURAL							
Residential							
Homestead	\$ 1,303,345	\$ 62,290,504	\$ 3,273,002	\$ 3,506,502	\$ 2,917,348	\$ 411,819	\$ 5,843,453
Non-Homestead	119,596	7,936,034	1,067,735	1,183,510	665,581	87,779	1,606,824
Total	\$ 1,422,941	\$ 70,226,538	\$ 4,340,737	\$ 4,690,012	\$ 3,582,929	\$ 499,598	\$ 7,450,277
Apartments	130,378	12,556,768	382,881	649,316	2,508,953	52,657	2,809,720
Vacant Land	17,903	8,461,367	41,914	93,632	264,982	40	373,528
Seas/Rec. Commercial	80,251	0	202,378	132,490	4,315	1,252	10,258
Commercial Land & Buildings	561,161	28,757,678	2,703,585	3,468,682	2,794,777	211,828	8,044,263
Industrial Land & Buildings	88,997	16,696,527	518,508	354,473	2,472,372	33,773	2,280,604
Public Utility	108,461	1,098,279	165,986	561,782	615,162	115,229	1,797,800
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	106,211	831,261	131,753	105,164	191,744	88,816	43,300
Total Non-Agricultural	\$ 2,516,303	\$ 138,628,418	\$ 8,487,742	\$ 10,055,551	\$ 12,435,234	\$ 1,003,193	\$ 22,809,750
TOTAL REAL PROPERTY	\$ 9,258,802	\$ 140,831,355	\$ 15,121,177	\$ 12,896,017	\$ 13,890,697	\$ 2,799,950	\$ 28,976,991
TOTAL PERSONAL PROPERTY	258,317	6,240,310	446,039	1,124,366	923,539	124,142	1,212,474
TOTAL REAL & PERSONAL PROPERTY	\$ 9,517,119	\$ 147,071,665	\$ 15,567,216	\$ 14,020,383	\$ 14,814,236	\$ 2,924,092	\$ 30,189,465
	<u>BROWN</u>	<u>CARLTON</u>	<u>CARVER</u>	<u>CASS</u>	<u>CHIPPEWA</u>	<u>CHISAGO</u>	<u>CLAY</u>
AGRICULTURAL							
Farm							
Homestead	\$ 2,127,156	\$ 711,745	\$ 2,286,481	\$ 448,404	\$ 1,589,306	\$ 1,709,785	\$ 2,723,686
Non-Homestead	1,415,585	266,705	1,116,228	235,077	1,653,959	515,474	2,294,410
Total	\$ 3,542,741	\$ 978,450	\$ 3,402,709	\$ 683,481	\$ 3,243,265	\$ 2,225,259	\$ 5,018,096
Timber	0	225,991	0	172,076	0	2,480	0
Seas/Rec. Residential	0	624,834	161,495	8,474,061	231	913,378	37,578
Total Agricultural	\$ 3,542,741	\$ 1,829,275	\$ 3,564,204	\$ 9,329,618	\$ 3,243,496	\$ 3,141,117	\$ 5,055,674
NON-AGRICULTURAL							
Residential							
Homestead	\$ 2,703,032	\$ 3,877,536	\$ 16,369,668	\$ 3,105,856	\$ 1,217,979	\$ 5,671,144	\$ 5,853,656
Non-Homestead	568,315	705,103	1,800,719	577,368	397,224	1,039,050	1,204,439
Total	\$ 3,271,347	\$ 4,582,639	\$ 18,170,387	\$ 3,683,224	\$ 1,615,203	\$ 6,710,194	\$ 7,058,095
Apartments	301,903	344,500	2,675,638	111,170	191,105	983,822	1,543,741
Vacant Land	138,305	0	2,146,409	8,606	4,950	591,812	16,808
Seas/Rec. Commercial	935	2,181	4,474	581,156	2,293	31,300	350
Commercial Land & Buildings	2,187,934	1,513,815	5,913,437	1,354,277	1,006,614	2,138,464	2,658,719
Industrial Land & Buildings	1,150,610	3,247,089	6,548,076	10,182	273,351	715,344	1,074,893
Public Utility	37,496	2,415,989	481,229	448,696	538,588	649,730	51,780
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	35,018	281,671	25,388	135,359	82,320	42,631	461,064
Total Non-Agricultural	\$ 7,123,548	\$ 12,387,884	\$ 35,965,038	\$ 6,332,670	\$ 3,714,424	\$ 11,863,297	\$ 12,865,450
TOTAL REAL PROPERTY	\$ 10,666,289	\$ 14,217,159	\$ 39,529,242	\$ 15,662,288	\$ 6,957,920	\$ 15,004,414	\$ 17,921,124
TOTAL PERSONAL PROPERTY	111,627	2,090,626	1,213,749	1,486,926	387,302	1,009,490	617,533
TOTAL REAL & PERSONAL PROPERTY	\$ 10,777,916	\$ 16,307,785	\$ 40,742,991	\$ 17,149,214	\$ 7,345,222	\$ 16,013,904	\$ 18,538,657

TABLE 45
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1991

	<u>CLEARWATER</u>	<u>COOK</u>	<u>COTTONWOOD</u>	<u>CROW WING</u>	<u>DAKOTA</u>	<u>DODGE</u>	<u>DOUGLAS</u>
AGRICULTURAL							
Farm							
Homestead	\$ 534,985	\$ 4,992	\$ 2,378,598	\$ 466,821	\$ 2,541,839	\$ 1,938,301	\$ 1,221,563
Non-Homestead	288,951	867	2,238,053	174,324	1,908,622	1,166,860	660,383
Total	\$ 823,936	\$ 5,859	\$ 4,616,651	\$ 641,145	\$ 4,450,461	\$ 3,103,161	\$ 1,881,946
Timber	57,821	188,737	0	375,066	2,529	263	381
Seas/Rec. Residential	250,950	2,340,053	5,523	11,784,724	45,314	0	2,927,743
Total Agricultural	\$ 1,132,707	\$ 2,534,649	\$ 4,622,174	\$ 12,800,935	\$ 4,498,304	\$ 3,103,424	\$ 4,810,070
NON-AGRICULTURAL							
Residential							
Homestead	\$ 426,318	\$ 523,254	\$ 982,298	\$ 6,097,781	\$ 87,139,244	\$ 1,520,012	\$ 3,783,255
Non-Homestead	124,233	169,976	316,212	1,592,263	11,278,484	193,473	964,100
Total	\$ 550,551	\$ 693,230	\$ 1,278,510	\$ 7,690,044	\$ 98,417,728	\$ 1,713,485	\$ 4,747,355
Apartments	103,325	33,952	157,970	780,993	22,843,126	186,325	661,430
Vacant Land	11,936	46,863	20,068	143,230	13,017,537	56,415	62,810
Seas/Rec. Commercial	1,504	87,578	670	366,517	0	5,168	135,385
Commercial Land & Buildings	310,659	556,293	837,480	4,886,792	52,374,270	613,231	3,413,877
Industrial Land & Buildings	0	830	445,615	394,176	27,866,104	231,652	472,898
Public Utility	1,158,802	9,228	38,467	365,707	9,232,395	30,101	504,404
Mineral	0	0	0	18,848	0	0	0
Railroad Operating Property	63,988	5,451	13,411	181,174	106,504	14,288	28,882
Total Non-Agricultural	\$ 2,200,765	\$ 1,433,425	\$ 2,792,191	\$ 14,825,481	\$ 223,857,664	\$ 2,850,665	\$ 10,027,041
TOTAL REAL PROPERTY	\$ 3,333,472	\$ 3,968,074	\$ 7,414,365	\$ 27,626,416	\$ 228,355,968	\$ 5,954,089	\$ 14,837,111
TOTAL PERSONAL PROPERTY	1,110,712	192,802	1,357,587	730,701	7,457,864	281,961	162,952
TOTAL REAL & PERSONAL PROPERTY	\$ 4,444,184	\$ 4,160,876	\$ 8,771,952	\$ 28,357,117	\$ 235,813,832	\$ 6,236,050	\$ 15,000,063
	<u>FARIBAULT</u>	<u>FILLMORE</u>	<u>FREEBORN</u>	<u>GOODHUE</u>	<u>GRANT</u>	<u>HENNEPIN</u>	<u>HOUSTON</u>
AGRICULTURAL							
Farm							
Homestead	\$ 2,921,231	\$ 2,314,854	\$ 3,128,655	\$ 2,861,518	\$ 1,240,143	\$ 1,979,690	\$ 1,407,761
Non-Homestead	3,140,768	1,226,745	2,328,572	1,521,172	927,124	1,913,877	623,028
Total	\$ 6,061,999	\$ 3,541,599	\$ 5,457,227	\$ 4,382,690	\$ 2,167,267	\$ 3,893,567	\$ 2,030,789
Timber	0	21	0	17,630	0	4,065	255
Seas/Rec. Residential	21,477	28,093	5,464	152,526	167,587	1,363,468	25,642
Total Agricultural	\$ 6,083,476	\$ 3,569,713	\$ 5,462,691	\$ 4,552,846	\$ 2,334,834	\$ 5,261,100	\$ 2,056,686
NON-AGRICULTURAL							
Residential							
Homestead	\$ 1,139,849	\$ 1,548,835	\$ 3,643,677	\$ 5,659,576	\$ 395,742	\$ 416,029,374	\$ 2,294,230
Non-Homestead	341,499	851,984	876,340	1,251,375	110,751	83,004,122	338,049
Total	\$ 1,481,348	\$ 2,400,819	\$ 4,520,017	\$ 6,910,951	\$ 506,493	\$ 499,033,496	\$ 2,632,279
Apartments	113,396	283,175	517,459	1,260,641	51,698	130,843,432	308,697
Vacant Land	60,687	71,871	123,493	145,900	7,986	27,989,776	110,924
Seas/Rec. Commercial	1,115	1,459	1,465	37,250	1,547	66,836	2,942
Commercial Land & Buildings	644,499	1,327,021	2,877,389	4,223,171	344,640	480,837,583	701,879
Industrial Land & Buildings	840,510	182,178	1,643,546	2,236,083	0	142,343,528	59,909
Public Utility	97,468	139,149	320,596	17,981,909	39,025	10,602,004	63,553
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	30,061	0	39,929	34,117	55,326	2,128,422	10,833
Total Non-Agricultural	\$ 3,269,084	\$ 4,405,672	\$ 10,043,894	\$ 32,810,022	\$ 1,006,715	\$ 1,293,845,077	\$ 3,891,016
TOTAL REAL PROPERTY	\$ 9,352,560	\$ 7,975,385	\$ 15,506,585	\$ 37,362,868	\$ 3,341,549	\$ 1,299,106,177	\$ 5,947,702
TOTAL PERSONAL PROPERTY	269,953	382,058	1,152,932	812,817	321,881	29,077,133	363,119
TOTAL REAL & PERSONAL PROPERTY	\$ 9,622,513	\$ 8,357,443	\$ 16,659,517	\$ 38,175,685	\$ 3,663,430	\$ 1,328,183,310	\$ 6,310,821

TABLE 45
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1991

	<u>HUBBARD</u>	<u>ISANTI</u>	<u>ITASCA</u>	<u>JACKSON</u>	<u>KANABEC</u>	<u>KANDIYOHI</u>	<u>KITSON</u>
AGRICULTURAL							
Farm							
Homestead	\$ 400,716	\$ 1,806,809	\$ 193,845	\$ 2,525,635	\$ 928,737	\$ 2,189,166	\$ 1,324,631
Non-Homestead	191,593	528,859	64,427	2,837,407	352,850	1,690,441	1,678,652
Total	\$ 592,309	\$ 2,333,668	\$ 258,272	\$ 5,363,042	\$ 1,281,587	\$ 3,879,607	\$ 3,003,283
Timber	97,972	16,967	560,112	0	130,041	7,930	40,853
Seas/Rec. Residential	3,288,366	548,945	3,894,372	40,320	697,703	1,947,307	19,269
Total Agricultural	\$ 3,978,647	\$ 2,899,580	\$ 4,712,556	\$ 5,403,362	\$ 2,109,331	\$ 5,834,844	\$ 3,063,405
NON-AGRICULTURAL							
Residential							
Homestead	\$ 1,797,237	\$ 3,697,165	\$ 3,249,952	\$ 595,889	\$ 1,312,950	\$ 5,474,564	\$ 365,579
Non-Homestead	476,147	738,311	727,079	190,976	373,838	1,364,801	130,898
Total	\$ 2,273,384	\$ 4,435,476	\$ 3,977,031	\$ 786,865	\$ 1,686,788	\$ 6,839,365	\$ 496,477
Apartments	136,351	666,297	656,227	101,128	190,393	1,136,755	59,207
Vacant Land	270,239	230,437	116,711	25,581	112,626	172,099	18
Seas/Rec. Commercial	215,255	10,464	125,804	1,634	17,830	44,247	683
Commercial Land & Buildings	1,238,912	1,811,367	2,545,815	683,282	822,076	4,123,181	269,414
Industrial Land & Buildings	306,380	243,616	2,805,372	177,619	382,819	973,425	0
Public Utility	280,704	281,598	12,845,066	163,741	18,290	170,339	689,438
Mineral	0	0	31,296	0	0	0	0
Railroad Operating Property	17,583	65,514	222,014	13,013	27,912	209,407	99,353
Total Non-Agricultural	\$ 4,738,808	\$ 7,744,769	\$ 23,325,336	\$ 1,952,863	\$ 3,258,734	\$ 13,668,818	\$ 1,614,590
TOTAL REAL PROPERTY	\$ 8,717,455	\$ 10,644,349	\$ 28,037,892	\$ 7,356,225	\$ 5,368,065	\$ 19,503,662	\$ 4,677,995
TOTAL PERSONAL PROPERTY	874,397	570,001	2,603,770	579,881	98,628	622,296	1,059,185
TOTAL REAL & PERSONAL PROPERTY	\$ 9,591,852	\$ 11,214,350	\$ 30,641,662	\$ 7,936,106	\$ 5,466,693	\$ 20,125,958	\$ 5,737,180
	<u>KOOCHICHING</u>	<u>LAC QUI PARLE</u>	<u>LAKE</u>	<u>LAKE/WOODS</u>	<u>LESUEUR</u>	<u>LINCOLN</u>	<u>LYON</u>
AGRICULTURAL							
Farm							
Homestead	\$ 178,564	\$ 1,281,005	\$ 5,671	\$ 276,218	\$ 1,717,942	\$ 778,951	\$ 1,528,932
Non-Homestead	129,241	1,267,402	0	252,833	1,067,025	855,231	1,860,920
Total	\$ 307,805	\$ 2,548,407	\$ 5,671	\$ 528,851	\$ 2,784,967	\$ 1,634,182	\$ 3,389,852
Timber	63,365	0	394,893	99,778	0	0	0
Seas/Rec. Residential	535,183	468	1,130,900	727,517	846,871	69,201	4,438
Total Agricultural	\$ 906,353	\$ 2,548,875	\$ 1,531,464	\$ 1,356,146	\$ 3,631,838	\$ 1,703,383	\$ 3,394,290
NON-AGRICULTURAL							
Residential							
Homestead	\$ 1,350,067	\$ 381,914	\$ 1,033,285	\$ 428,325	\$ 3,485,554	\$ 343,801	\$ 2,340,305
Non-Homestead	284,312	100,258	353,913	76,256	554,023	92,635	563,576
Total	\$ 1,634,379	\$ 482,172	\$ 1,387,198	\$ 504,581	\$ 4,039,577	\$ 436,436	\$ 2,903,881
Apartments	125,540	62,133	76,836	31,204	261,246	50,023	958,095
Vacant Land	46,131	5,825	39,859	5,182	85,887	16,979	167,069
Seas/Rec. Commercial	40,749	0	67,849	126,476	44,822	1,000	1,923
Commercial Land & Buildings	2,708,585	273,689	602,947	198,975	821,641	211,535	2,246,015
Industrial Land & Buildings	168,874	440,277	245,486	53,143	1,079,556	75,593	1,563,929
Public Utility	174,414	41,581	191,202	26,260	203,128	91,594	196,487
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	195,688	28,779	323,451	39,169	27,369	17,376	98,608
Total Non-Agricultural	\$ 5,094,360	\$ 1,334,456	\$ 2,934,828	\$ 984,990	\$ 6,563,226	\$ 900,536	\$ 8,134,007
TOTAL REAL PROPERTY	\$ 6,000,713	\$ 3,883,331	\$ 4,466,292	\$ 2,341,136	\$ 10,195,064	\$ 2,603,919	\$ 11,528,297
TOTAL PERSONAL PROPERTY	291,561	169,917	283,443	109,548	443,819	1,040,605	1,242,782
TOTAL REAL & PERSONAL PROPERTY	\$ 6,292,274	\$ 4,053,248	\$ 4,749,735	\$ 2,450,684	\$ 10,638,883	\$ 3,644,524	\$ 12,771,079

TABLE 45
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1991

	<u>MCLEOD</u>	<u>MAHNOMEN</u>	<u>MARSHALL</u>	<u>MARTIN</u>	<u>MEEKER</u>	<u>MILLE LACS</u>	<u>MORRISON</u>
AGRICULTURAL							
Farm							
Homestead	\$ 1,738,798	\$ 723,797	\$ 1,583,662	\$ 2,846,281	\$ 1,860,764	\$ 987,908	\$ 2,331,990
Non-Homestead	936,149	553,245	2,178,477	3,867,719	1,243,333	314,579	695,042
Total	\$ 2,674,945	\$ 1,277,042	\$ 3,760,139	\$ 6,514,000	\$ 3,104,097	\$ 1,302,485	\$ 3,027,032
Timber	0	51,903	32,283	0	0	13,028	1,163
Seas/Rec. Residential	15,742	282,071	16,531	18,061	1,059,974	1,709,516	1,912,046
Total Agricultural	\$ 2,690,687	\$ 1,611,016	\$ 3,808,953	\$ 6,532,061	\$ 4,164,071	\$ 3,025,029	\$ 4,940,241
NON-AGRICULTURAL							
Residential							
Homestead	\$ 4,667,506	\$ 308,182	\$ 513,468	\$ 2,107,816	\$ 2,079,033	\$ 2,266,667	\$ 3,118,489
Non-Homestead	730,509	84,175	160,131	599,057	493,415	643,143	804,290
Total	\$ 5,398,015	\$ 392,357	\$ 673,599	\$ 2,706,873	\$ 2,572,448	\$ 2,909,810	\$ 3,922,779
Apartments	992,951	45,307	64,149	293,942	275,961	410,107	473,801
Vacant Land	165,254	0	64	91,461	73,507	28,781	34,763
Seas/Rec. Commercial	0	13,675	669	2,020	0	43,431	35,668
Commercial Land & Buildings	2,648,420	185,867	409,342	1,755,935	1,128,696	1,528,326	1,949,415
Industrial Land & Buildings	1,650,428	0	0	804,792	528,048	407,441	381,783
Public Utility	54,587	29,471	306,606	798,338	78,884	149,209	775,172
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	14,176	25,773	104,323	32,860	79,584	7,302	216,024
Total Non-Agricultural	\$ 10,923,831	\$ 692,450	\$ 1,558,752	\$ 6,486,221	\$ 4,737,128	\$ 5,484,407	\$ 7,789,405
TOTAL REAL PROPERTY	\$ 13,614,518	\$ 2,303,466	\$ 5,367,705	\$ 13,018,282	\$ 8,901,199	\$ 8,509,436	\$ 12,729,646
TOTAL PERSONAL PROPERTY	259,843	180,153	967,466	1,534,085	521,312	379,140	1,137,768
TOTAL REAL & PERSONAL PROPERTY	\$ 13,874,361	\$ 2,483,619	\$ 6,335,171	\$ 14,552,367	\$ 9,422,511	\$ 8,888,576	\$ 13,867,414
AGRICULTURAL							
Farm							
Homestead	\$ 2,887,319	\$ 1,558,421	\$ 2,504,170	\$ 1,995,830	\$ 1,757,295	\$ 3,150,433	\$ 2,989,109
Non-Homestead	2,065,989	1,759,460	1,272,316	2,567,842	2,170,470	1,884,691	1,838,211
Total	\$ 4,953,308	\$ 3,317,881	\$ 3,776,486	\$ 4,563,672	\$ 3,927,765	\$ 5,035,124	\$ 4,827,320
Timber	0	0	0	0	2,237	0	1,665
Seas/Rec. Residential	0	191,461	11,773	0	0	48,278	5,891,784
Total Agricultural	\$ 4,953,308	\$ 3,509,342	\$ 3,788,259	\$ 4,563,672	\$ 3,930,002	\$ 5,083,402	\$ 10,720,769
NON-AGRICULTURAL							
Residential							
Homestead	\$ 5,057,587	\$ 518,981	\$ 4,034,011	\$ 1,920,927	\$ 539,140	\$ 24,625,301	\$ 5,011,315
Non-Homestead	858,518	144,519	722,935	464,678	154,628	4,999,740	931,157
Total	\$ 5,916,105	\$ 663,500	\$ 4,756,946	\$ 2,385,605	\$ 693,768	\$ 29,625,041	\$ 5,942,472
Apartments	713,700	93,085	907,752	451,912	92,066	4,820,343	988,830
Vacant Land	117,746	24,953	164,620	121,364	0	795,592	179,809
Seas/Rec. Commercial	20,864	672	2,539	1,776	0	19,490	186,482
Commercial Land & Buildings	3,208,526	307,703	1,408,025	1,877,665	414,762	27,040,183	2,938,062
Industrial Land & Buildings	2,481,369	150,120	1,423,987	790,785	0	4,727,351	625,712
Public Utility	297,795	36,912	119,772	48,489	114,546	572,279	1,845,697
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	25,200	0	0	20,034	79,777	39,434	187,738
Total Non-Agricultural	\$ 12,781,305	\$ 1,276,945	\$ 8,783,641	\$ 5,697,630	\$ 1,394,919	\$ 67,639,713	\$ 12,894,802
TOTAL REAL PROPERTY	\$ 17,734,613	\$ 4,786,287	\$ 12,571,900	\$ 10,261,302	\$ 5,324,921	\$ 72,723,115	\$ 23,615,571
TOTAL PERSONAL PROPERTY	509,184	564,594	414,697	182,241	198,689	1,357,618	956,113
TOTAL REAL & PERSONAL PROPERTY	\$ 18,243,797	\$ 5,350,881	\$ 12,986,597	\$ 10,443,543	\$ 5,523,610	\$ 74,080,733	\$ 24,571,684

TABLE 45
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1991

	<u>PENNINGTON</u>	<u>PINE</u>	<u>PIPESTONE</u>	<u>POLK</u>	<u>POPE</u>	<u>RAMSEY</u>	<u>RED LAKE</u>
AGRICULTURAL							
Farm							
Homestead	\$ 666,907	\$ 1,275,019	\$ 938,746	\$ 3,496,989	\$ 1,344,857	\$ 93,749	\$ 423,794
Non-Homestead	506,714	549,675	1,158,793	4,838,236	930,838	160,058	422,085
Total	\$ 1,173,621	\$ 1,824,694	\$ 2,097,539	\$ 8,335,225	\$ 2,275,695	\$ 253,807	\$ 845,879
Timber	0	50,571	0	0	3,800	526	3,017
Seas/Rec. Residential	5,829	2,953,077	0	647,678	945,274	103,119	0
Total Agricultural	\$ 1,179,450	\$ 4,828,342	\$ 2,097,539	\$ 8,982,903	\$ 3,224,769	\$ 357,452	\$ 848,896
NON-AGRICULTURAL							
Residential							
Homestead	\$ 1,386,481	\$ 1,929,503	\$ 740,647	\$ 3,110,116	\$ 1,074,418	\$ 152,379,505	\$ 235,974
Non-Homestead	340,971	634,682	211,444	818,134	338,085	24,739,664	58,100
Total	\$ 1,727,452	\$ 2,564,185	\$ 952,091	\$ 3,928,250	\$ 1,412,503	\$ 177,119,169	\$ 294,074
Apartments	265,628	320,486	87,762	615,470	208,334	50,057,344	54,766
Vacant Land	0	368,319	16,017	23,407	54,003	6,461,556	0
Seas/Rec. Commercial	561	27,691	562	3,488	25,899	36,665	2,676
Commercial Land & Buildings	1,213,196	1,568,990	416,603	1,897,331	668,915	149,206,631	161,188
Industrial Land & Buildings	205,365	111,442	289,360	751,730	158,868	39,079,179	16,784
Public Utility	40,563	279,985	108,048	363,198	69,358	5,036,520	263,816
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	50,530	208,678	68,788	487,775	41,761	1,468,975	22,903
Total Non-Agricultural	\$ 3,503,295	\$ 5,449,776	\$ 1,939,231	\$ 8,070,649	\$ 2,639,641	\$ 428,466,039	\$ 816,207
TOTAL REAL PROPERTY	\$ 4,682,745	\$ 10,278,118	\$ 4,036,770	\$ 17,053,552	\$ 5,864,410	\$ 428,823,491	\$ 1,665,103
TOTAL PERSONAL PROPERTY	733,271	959,803	254,248	1,544,804	551,394	25,608,023	482,300
TOTAL REAL & PERSONAL PROPERTY	\$ 5,416,016	\$ 11,237,921	\$ 4,291,018	\$ 18,598,356	\$ 6,415,804	\$ 454,431,514	\$ 2,147,403
	<u>REDWOOD</u>	<u>RENVILLE</u>	<u>RICE</u>	<u>ROCK</u>	<u>ROSEAU</u>	<u>ST LOUIS</u>	<u>SCOTT</u>
AGRICULTURAL							
Farm							
Homestead	\$ 2,650,381	\$ 3,401,483	\$ 2,958,295	\$ 1,218,550	\$ 1,733,878	\$ 342,178	\$ 3,313,750
Non-Homestead	3,296,010	2,572,883	1,238,277	1,814,301	916,489	126,802	1,350,198
Total	\$ 5,946,391	\$ 5,974,366	\$ 4,196,572	\$ 3,032,851	\$ 2,650,367	\$ 468,980	\$ 4,663,948
Timber	0	0	0	0	47,263	1,854,215	0
Seas/Rec. Residential	527	13,441	505,545	0	150,413	7,493,210	302,828
Total Agricultural	\$ 5,946,918	\$ 5,987,807	\$ 4,702,117	\$ 3,032,851	\$ 2,848,043	\$ 9,816,405	\$ 4,966,776
NON-AGRICULTURAL							
Residential							
Homestead	\$ 1,313,498	\$ 1,054,777	\$ 7,726,534	\$ 628,786	\$ 1,156,021	\$ 26,974,368	\$ 16,676,015
Non-Homestead	315,924	259,702	1,255,253	137,874	280,553	4,758,303	2,200,123
Total	\$ 1,629,422	\$ 1,314,479	\$ 8,981,787	\$ 766,660	\$ 1,436,574	\$ 31,732,671	\$ 18,876,138
Apartments	348,428	237,299	1,594,221	124,301	281,469	4,998,063	2,189,283
Vacant Land	12,655	0	272,833	18,217	4,471	1,044,089	1,238,035
Seas/Rec. Commercial	546	0	15,002	0	9,876	277,431	30,442
Commercial Land & Buildings	966,861	666,492	4,829,502	401,603	1,029,498	18,549,599	8,758,056
Industrial Land & Buildings	582,975	987,414	1,264,628	202,471	1,101,245	7,527,865	6,240,035
Public Utility	71,544	232,322	387,999	44,211	182,052	6,778,139	1,371,882
Mineral	0	0	0	0	0	585,017	0
Railroad Operating Property	15,798	17,627	40,140	36,964	116,447	2,479,508	44,479
Total Non-Agricultural	\$ 3,628,229	\$ 3,455,633	\$ 17,386,112	\$ 1,594,427	\$ 4,161,632	\$ 73,970,382	\$ 38,748,350
TOTAL REAL PROPERTY	\$ 9,575,147	\$ 9,443,440	\$ 22,088,229	\$ 4,627,278	\$ 7,009,675	\$ 83,786,787	\$ 43,715,126
TOTAL PERSONAL PROPERTY	197,680	319,051	1,260,230	85,433	435,914	8,337,582	1,238,805
TOTAL REAL & PERSONAL PROPERTY	\$ 9,772,827	\$ 9,762,491	\$ 23,348,459	\$ 4,712,711	\$ 7,445,589	\$ 92,124,369	\$ 44,953,931

TABLE 45
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1991

	<u>SHERBURNE</u>	<u>SIBLEY</u>	<u>STEARNS</u>	<u>STEELE</u>	<u>STEVENS</u>	<u>SWIFT</u>	<u>TODD</u>
AGRICULTURAL							
Farm							
Homestead	\$ 1,467,192	\$ 2,526,218	\$ 3,667,912	\$ 1,897,878	\$ 1,349,164	\$ 1,275,195	\$ 1,791,004
Non-Homestead	507,871	1,774,119	1,428,881	968,219	1,228,610	1,374,681	912,798
Total	\$ 1,975,063	\$ 4,300,337	\$ 5,096,793	\$ 2,866,097	\$ 2,577,774	\$ 2,649,876	\$ 2,703,802
Timber	565	0	0	0	0	0	3,921
Seas/Rec. Residential	707,294	0	2,412,204	38,951	13,978	2,868	1,837,906
Total Agricultural	\$ 2,682,922	\$ 4,300,337	\$ 7,508,997	\$ 2,903,048	\$ 2,591,750	\$ 2,652,744	\$ 4,345,629
NON-AGRICULTURAL							
Residential							
Homestead	\$ 5,984,155	\$ 1,309,902	\$ 16,177,439	\$ 4,710,695	\$ 813,120	\$ 718,490	\$ 1,900,240
Non-Homestead	1,030,617	232,967	2,937,891	782,666	280,992	185,423	550,580
Total	\$ 7,014,772	\$ 1,542,869	\$ 19,115,330	\$ 5,493,361	\$ 1,094,112	\$ 903,913	\$ 2,450,800
Apartments	1,460,603	106,126	6,835,956	808,265	183,935	144,439	208,008
Vacant Land	708,862	58,160	2,162,193	143,341	20,363	24,927	38,514
Seas/Rec. Commercial	68,362	1,526	95,473	1,078	955	0	51,678
Commercial Land & Buildings	2,873,712	493,301	18,191,668	3,139,728	863,388	626,925	1,077,801
Industrial Land & Buildings	925,636	406,066	4,822,447	2,397,363	33,856	80,717	257,260
Public Utility	17,848,975	68,359	498,046	371,462	54,882	219,754	189,467
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	123,015	346	287,608	49,388	122,234	142,788	167,330
Total Non-Agricultural	\$ 31,023,937	\$ 2,676,753	\$ 52,008,721	\$ 12,403,986	\$ 2,373,725	\$ 2,143,463	\$ 4,440,858
TOTAL REAL PROPERTY	\$ 33,706,859	\$ 6,977,090	\$ 59,517,718	\$ 15,307,034	\$ 4,965,475	\$ 4,796,207	\$ 8,786,487
TOTAL PERSONAL PROPERTY	1,017,394	229,698	2,301,355	692,036	432,186	519,743	547,678
TOTAL REAL & PERSONAL PROPERTY	\$ 34,724,253	\$ 7,206,788	\$ 61,819,073	\$ 15,999,070	\$ 5,397,661	\$ 5,315,950	\$ 9,334,165

	<u>TRAVERSE</u>	<u>WABASHA</u>	<u>WADENA</u>	<u>WASECA</u>	<u>WASHINGTON</u>	<u>WATONWAN</u>	<u>WILKIN</u>
AGRICULTURAL							
Farm							
Homestead	\$ 1,045,793	\$ 1,629,728	\$ 545,467	\$ 2,175,555	\$ 2,230,981	\$ 1,980,737	\$ 1,569,635
Non-Homestead	1,435,731	710,948	382,445	1,245,825	1,640,632	1,509,175	2,089,247
Total	\$ 2,481,524	\$ 2,340,676	\$ 927,912	\$ 3,421,380	\$ 3,871,613	\$ 3,489,912	\$ 3,658,882
Timber	0	2,027	8,545	0	17,483	0	0
Seas/Rec. Residential	60,194	366,797	141,077	49,006	1,208,480	21,673	0
Total Agricultural	\$ 2,541,718	\$ 2,709,500	\$ 1,077,534	\$ 3,470,386	\$ 5,097,576	\$ 3,511,585	\$ 3,658,882
NON-AGRICULTURAL							
Residential							
Homestead	\$ 274,219	\$ 2,357,907	\$ 1,162,118	\$ 2,220,436	\$ 56,199,926	\$ 898,589	\$ 481,405
Non-Homestead	87,011	553,967	352,929	471,763	6,987,955	233,766	124,099
Total	\$ 361,230	\$ 2,911,874	\$ 1,515,047	\$ 2,692,199	\$ 63,187,881	\$ 1,132,355	\$ 605,504
Apartments	57,944	227,437	188,995	377,937	5,868,654	145,045	73,070
Vacant Land	51	197,297	89,415	105,967	7,819,932	18,534	0
Seas/Rec. Commercial	22	14,378	2,730	2,398	31,176	499	0
Commercial Land & Buildings	201,041	1,436,708	1,040,660	1,161,691	20,965,670	628,273	254,903
Industrial Land & Buildings	53,794	194,735	120,301	981,245	4,081,926	771,120	1,176
Public Utility	76,657	115,410	269,906	159,196	5,301,653	36,000	30,267
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	24,153	18,426	106,797	23,175	173,591	21,190	98,041
Total Non-Agricultural	\$ 774,892	\$ 5,116,265	\$ 3,333,851	\$ 5,503,808	\$ 107,430,483	\$ 2,753,016	\$ 1,062,961
TOTAL REAL PROPERTY	\$ 3,316,610	\$ 7,825,765	\$ 4,411,385	\$ 8,974,194	\$ 112,528,059	\$ 6,264,601	\$ 4,721,843
TOTAL PERSONAL PROPERTY	228,879	289,468	725,459	481,548	4,550,986	209,540	233,459
TOTAL REAL & PERSONAL PROPERTY	\$ 3,545,489	\$ 8,115,233	\$ 5,136,844	\$ 9,455,742	\$ 117,079,045	\$ 6,474,141	\$ 4,955,302

TABLE 45
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1991

	<u>WINONA</u>	<u>WRIGHT</u>	<u>YELLOW MEDICINE</u>	<u>STATEWIDE TOTAL</u>	<u>PERCENT DISTRIBUTION</u>
AGRICULTURAL					
Farm					
Homestead	\$ 1,529,421	\$ 3,658,864	\$ 1,929,022	\$ 145,936,170	4.18 %
Non-Homestead	895,400	1,052,529	1,907,221	108,918,418	3.12
Total	\$ 2,424,821	\$ 4,711,393	\$ 3,836,243	\$ 254,854,588	7.30 %
Timber	1,616	0	0	5,280,182	0.15
Seas/Res. Residential	96,887	2,827,570	0	88,400,054	2.53
Total Agricultural	\$ 2,523,324	\$ 7,538,963	\$ 3,836,243	\$ 348,534,824	9.98 %
NON-AGRICULTURAL					
Residential					
Homestead	\$ 5,626,334	\$ 10,725,872	\$ 721,866	\$ 1,060,802,655	30.40 %
Non-Homestead	1,130,251	2,361,788	194,602	193,038,115	5.53
Total	\$ 6,756,585	\$ 13,087,660	\$ 916,468	\$ 1,253,840,770	35.93 %
Apartments	1,366,144	1,749,902	105,822	279,812,648	8.02
Vacant Land	453,284	264,732	29,234	78,770,717	2.26
Seas/Res. Commercial	9,066	42,732	0	3,542,003	0.10
Commercial Land & Buildings	4,507,384	5,236,518	402,652	936,058,867	26.83
Industrial Land & Buildings	2,429,479	901,074	335,587	311,982,876	8.94
Public Utility	223,958	14,084,619	68,000	125,094,862	3.59
Mineral	0	0	0	633,161	0.02
Railroad Operating Property	82,130	146,962	43,435	14,222,529	0.41
Total Non-Agricultural	\$ 15,828,030	\$ 35,514,199	\$ 1,901,198	\$ 3,003,958,433	86.10 %
TOTAL REAL PROPERTY	\$ 18,351,354	\$ 43,053,162	\$ 5,737,441	\$ 3,352,493,257	96.08 %
TOTAL PERSONAL PROPERTY	651,569	1,250,456	290,601	136,734,241	3.92
TOTAL REAL & PERSONAL PROPERTY	\$ 19,002,923	\$ 44,303,618	\$ 6,028,042	\$ 3,489,227,498	100.00 %

SECTION IV

Part C: Miscellaneous Data

TABLE 46
 CERTIFIED HOMESTEAD AND AGRICULTURAL CREDIT AID (HACA)
 BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
 TAXES PAYABLE 1991

COUNTY	COUNTIES	CITIES	TOWNS	SCHOOL DISTRICTS	SPECIAL TAXING DISTRICTS	TOTAL
MARTIN	964,206	849,113	122,556	1,073,390	0	3,009,265
MEEKER	928,105	577,486	362,617	562,237	0	2,430,445
MILLE LACS	739,015	275,178	160,296	938,565	0	2,113,054
MORRISON	1,656,652	372,328	351,064	1,000,123	7,842	3,388,009
MOWER	2,085,654	1,517,516	397,808	853,269	21,157	4,875,404
MURRAY	696,580	301,578	185,143	351,352	38,824	1,573,477
NICOLLET	1,575,066	1,049,045	189,012	755,094	0	3,568,217
NOBLES	1,059,480	836,909	213,990	882,282	37,564	3,030,225
NORMAN	618,960	250,425	82,232	542,009	144,297	1,637,923
OLMSTED	5,412,981	3,971,097	469,155	3,028,434	0	12,881,667
OTTER TAIL	2,130,232	730,853	826,416	1,152,963	120,119	4,960,583
PENNINGTON	715,280	498,048	62,381	554,125	289,435	2,119,269
PINE	720,727	240,809	195,543	679,474	0	1,836,553
PIPESTONE	678,739	314,617	84,855	253,610	0	1,331,821
POLK	1,462,458	1,206,545	416,640	1,156,917	44,788	4,287,348
POPE	497,167	299,066	168,896	274,969	84,267	1,324,365
RAMSEY	13,040,966	22,375,460	132,047	14,976,426	20,964,354	71,489,253
RED LAKE	373,989	183,566	53,130	112,488	0	723,173
REDWOOD	1,158,997	717,700	162,357	730,888	0	2,769,942
RENVILLE	845,011	737,687	237,019	387,633	0	2,207,350
RICE	1,675,527	1,445,881	270,603	2,141,528	63,848	5,597,387
ROCK	604,874	217,103	129,840	189,867	0	1,141,684
ROSEAU	643,409	193,570	155,046	724,526	94,292	1,810,843
ST. LOUIS	10,023,491	9,543,593	1,210,584	4,654,179	118,322	25,550,169
SCOTT	3,951,978	1,964,365	128,099	2,332,551	95,027	8,472,020
SHERBURNE	972,395	792,721	404,355	1,728,804	29,840	3,928,115
SIBLEY	1,059,291	598,811	257,958	409,771	11,816	2,337,647
STEARNS	5,198,391	3,897,323	1,485,640	4,218,122	271,649	15,071,125
STEELE	1,374,648	1,251,218	227,843	770,294	0	3,624,003
STEVENS	886,340	347,564	82,049	322,849	0	1,638,802
SWIFT	791,763	281,138	220,832	567,435	23,103	1,884,271
TODD	1,442,289	322,340	343,968	823,376	17,059	2,949,032
TRAVERSE	476,773	202,104	23,277	159,695	61,465	923,314
WABASHA	895,531	624,797	265,400	651,887	1,256	2,438,871
WADENA	451,805	237,513	79,698	274,387	1,487	1,044,890
WASECA	1,345,710	534,267	114,005	382,769	0	2,376,751
WASHINGTON	5,556,636	5,008,525	364,792	6,541,746	254,517	17,726,216
WATONWAN	878,099	298,582	115,980	424,692	0	1,717,353
WILKIN	832,054	164,504	41,292	417,112	0	1,454,962
WINONA	1,874,937	1,804,595	497,421	1,012,381	58,055	5,247,389
WRIGHT	2,109,409	1,323,941	875,054	2,366,386	207,778	6,882,568
YELLOW MEDICINE	886,243	415,164	143,437	422,970	0	1,867,814
STATEWIDE TOTALS	176,365,417	158,504,917	21,617,844	149,885,409	28,741,932	535,115,519

TABLE 47
DISPARITY REDUCTION AID
AFTER THE 90% LIMITATION
BY COUNTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1991

COUNTY	COUNTY	CITY	TOWN	SCHOOL DISTRICT	SPECIAL TAXING DISTRICT	TOTAL
AITKIN	17,114	20,590	144	19,424	66	57,338
ANOKA	182	185	0	272	31	670
BECKER	6,386	8,702	0	8,442	384	23,914
BELTRAMI	10,585	9,675	1,026	10,843	603	32,732
BENTON	12,070	11,319	0	16,391	502	40,282
BIG STONE	125,169	220,984	775	125,862	2,515	475,305
BLUE EARTH	108,683	166,965	0	147,068	527	423,243
BROWN	37,194	68,028	0	58,179	485	163,886
CARLTON	551,894	390,494	20,263	408,728	9,521	1,380,900
CARVER	3,630	3,572	383	4,559	108	12,252
CASS	12,200	16,226	50	13,881	14	42,371
CHIPPEWA	181,170	113,122	25,721	195,923	653	516,589
CHISAGO	5,116	5,955	0	5,410	17	16,498
CLAY	17,219	25,862	0	21,526	1,100	65,707
CLEARWATER	72,853	24,501	7,475	75,169	3,073	183,071
COOK	4,869	4,604	0	3,845	17	13,335
COTTONWOOD	68,062	120,889	2,208	93,299	360	284,818
CROW WING	23,430	34,429	0	36,031	1,217	95,107
DAKOTA	2,775	4,210	0	5,152	177	12,314
DODGE	242,864	250,667	19,353	226,572	0	739,456
DOUGLAS	9,675	10,466	850	11,048	87	32,126
FARIBAULT	101,771	222,216	0	158,340	668	482,995
FILLMORE	307,597	255,584	84,207	353,700	0	1,001,088
FREEBORN	79,329	60,689	8,672	98,313	56	247,059
GOODHUE	39,285	74,494	0	82,555	809	197,143
GRANT	9,210	16,691	0	12,388	0	38,289
HENNEPIN	438,371	528,016	0	722,666	80,242	1,769,295
HOUSTON	198,869	90,072	51,201	200,701	0	540,843
HUBBARD	0	0	0	0	0	0
ISANTI	62,440	26,894	586	50,899	166	140,985
ITASCA	231,190	473,752	1,155	179,172	1,505	886,774
JACKSON	47,934	102,540	0	67,529	0	218,003
KANABEC	6,615	4,513	122	5,167	19	16,436
KANDIYOHI	30,332	39,885	454	35,013	144	105,828
KITTSOON	6,312	12,223	0	9,632	396	28,563
KOOCHICHING	291,740	404,069	0	320,847	1,359	1,018,015
LAC QUI PARLE	72,476	144,758	0	120,855	1,362	339,451
LAKE	239,836	176,282	4,512	98,182	485	519,297
LAKE/WOODS	15,000	12,251	373	14,278	48	41,950
LE SUEUR	122,549	145,269	111	122,029	0	389,958
LINCOLN	53,545	53,559	3,751	50,527	1,537	162,919
LYON	39,338	74,297	0	50,756	370	164,761
MCLEOD	85,884	141,957	0	107,227	1,041	336,109
MAHNOMEN	94,148	28,542	11,239	81,651	5,107	220,687
MARSHALL	5,184	13,489	160	9,001	588	28,422

TABLE 47
DISPARITY REDUCTION AID
AFTER THE 90% LIMITATION
BY COUNTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1991

COUNTY	COUNTY	CITY	TOWN	SCHOOL DISTRICT	SPECIAL TAXING DISTRICT	TOTAL
MARTIN	47,619	128,858	0	87,305	351	264,133
MEEKER	20,443	36,502	4,115	31,826	250	93,136
MILLE LACS	36,150	29,739	68	35,497	119	101,573
MORRISON	44,084	40,498	0	49,004	516	134,102
MOWER	364,422	229,290	57,827	388,372	2,072	1,041,983
MURRAY	32,459	67,065	0	51,860	234	151,618
NICOLLET	20,240	21,501	33	27,594	105	69,473
NOBLES	104,884	145,045	17	136,601	2,646	389,193
NORMAN	20,642	40,121	0	27,374	1,866	90,003
OLMSTED	16,909	7,087	4,226	20,926	0	49,148
OTTER TAIL	23,439	32,392	551	32,901	135	89,418
PENNINGTON	129,799	99,287	6,581	138,785	7,562	382,014
PINE	1,935	1,338	67	1,738	8	5,086
PIPESTONE	125,261	95,994	3,954	125,009	344	350,562
POLK	106,876	190,292	551	132,739	7,965	438,423
POPE	30,287	65,370	0	44,081	3,372	143,110
RAMSEY	429,862	475,859	0	638,271	75,069	1,619,061
RED LAKE	100,901	82,423	8,875	84,265	5,546	282,010
REDWOOD	65,276	130,004	0	78,596	298	274,174
RENVILLE	78,742	215,996	0	138,567	967	434,272
RICE	52,364	67,909	0	75,567	1,476	197,316
ROCK	18,681	17,953	917	22,402	74	60,027
ROSEAU	2,876	4,715	0	5,974	407	13,972
ST. LOUIS	8,064,129	6,366,260	446,500	5,086,922	32,396	19,996,207
SCOTT	14,809	15,865	0	15,480	634	46,788
SHERBURNE	7,504	11,858	0	13,501	495	33,358
SIBLEY	78,962	132,726	954	96,072	867	309,581
STEARNS	72,156	91,514	59	102,825	3,719	270,273
STEELE	45,826	64,522	311	66,386	0	177,045
STEVENS	84,378	121,619	0	101,852	0	307,849
SWIFT	107,420	60,656	24,121	118,209	552	310,958
TODD	102,212	90,180	14,760	102,582	233	309,967
TRAVERSE	27,067	75,368	0	31,935	252	134,622
WABASHA	40,428	28,098	8,925	55,663	54	133,168
WADENA	79,918	54,753	293	61,080	356	196,400
WASECA	18,764	20,564	0	19,858	85	59,271
WASHINGTON	826	862	0	1,308	49	3,045
WATONWAN	7,451	7,595	0	8,401	15	23,462
WILKIN	15,983	27,956	0	21,118	4	65,061
WINONA	100,765	86,263	19,584	137,006	2,585	346,203
WRIGHT	8,761	17,866	0	18,316	118	45,061
YELLOW MEDICINE	62,190	113,809	0	70,088	737	246,824
STATEWIDE TOTALS	14,905,795	14,227,059	848,080	12,942,908	271,892	43,195,734

TABLE 48
DISPARITY REDUCTION AID BY COUNTY
BEFORE AND AFTER THE 90% TAX RATE LIMITATION
TAXES PAYABLE 1991

COUNTY	DISPARITY REDUCTION AID BEFORE 90% LIMIT	90% LIMITATION REDUCTION AMOUNT	DISPARITY REDUCTION AID AFTER 90% LIMIT	COUNTY	DISPARITY REDUCTION AID BEFORE 90% LIMIT	90% LIMITATION REDUCTION AMOUNT	DISPARITY REDUCTION AID AFTER 90% LIMIT
<u>AITKIN</u>	57,338	0	57,338	<u>FILLMORE</u>	1,025,519	24,431	1,001,088
<u>ANOKA</u>	670	0	670	<u>FREEBORN</u>	268,505	21,446	247,059
<u>BECKER</u>	23,914	0	23,914	<u>GOODHUE</u>	229,888	32,745	197,143
<u>BELTRAMI</u>	32,732	0	32,732	<u>GRANT</u>	38,289	0	38,289
<u>BENTON</u>	40,282	0	40,282	<u>HENNEPIN</u>	1,769,295	0	1,769,295
<u>BIG STONE</u>	475,325	20	475,305	<u>HOUSTON</u>	557,523	16,680	540,843
<u>BLUE EARTH</u>	423,243	0	423,243	<u>HUBBARD</u>	0	0	0
<u>BROWN</u>	179,029	15,143	163,886	<u>ISANTI</u>	140,985	0	140,985
<u>CARLTON</u>	1,380,900	0	1,380,900	<u>ITASCA</u>	922,710	35,936	886,774
<u>CARVER</u>	12,340	88	12,252	<u>JACKSON</u>	349,310	131,307	218,003
<u>CASS</u>	42,402	31	42,371	<u>KANABEC</u>	16,436	0	16,436
<u>CHIPPEWA</u>	522,391	5,802	516,589	<u>KANDIYOHI</u>	109,381	3,553	105,828
<u>CHISAGO</u>	25,478	8,980	16,498	<u>KITTSOON</u>	28,594	31	28,563
<u>CLAY</u>	65,707	0	65,707	<u>KOOCHICHING</u>	1,018,015	0	1,018,015
<u>CLEARWATER</u>	183,071	0	183,071	<u>LAC QUI PARLE</u>	346,719	7,268	339,451
<u>COOK</u>	13,335	0	13,335	<u>LAKE</u>	519,297	0	519,297
<u>COTTONWOOD</u>	311,936	27,118	284,818	<u>LAKEWOODS</u>	41,950	0	41,950
<u>CROW WING</u>	95,129	22	95,107	<u>LE SUEUR</u>	390,412	454	389,958
<u>DAKOTA</u>	13,180	866	12,314	<u>LINCOLN</u>	165,033	2,114	162,919
<u>DODGE</u>	947,303	207,847	739,456	<u>LYON</u>	166,472	1,711	164,761
<u>DOUGLAS</u>	32,126	0	32,126	<u>MCLEOD</u>	336,109	0	336,109
<u>FARIBAULT</u>	504,288	21,293	482,995	<u>MAHNOMEN</u>	220,687	0	220,687

TABLE 48
DISPARITY REDUCTION AID BY COUNTY
BEFORE AND AFTER THE 90% TAX RATE LIMITATION
TAXES PAYABLE 1991

COUNTY	DISPARITY REDUCTION AID BEFORE 90% LIMIT	90% LIMITATION REDUCTION AMOUNT	DISPARITY REDUCTION AID AFTER 90% LIMIT	COUNTY	DISPARITY REDUCTION AID BEFORE 90% LIMIT	90% LIMITATION REDUCTION AMOUNT	DISPARITY REDUCTION AID AFTER 90% LIMIT
<u>MARSHALL</u>	32,133	3,711	28,422	<u>ROCK</u>	122,233	62,206	60,027
<u>MARTIN</u>	297,794	33,661	264,133	<u>ROSEAU</u>	13,979	7	13,972
<u>MEEKER</u>	104,806	11,670	93,136	<u>ST. LOUIS</u>	20,636,089	639,882	19,996,207
<u>MILLE LACS</u>	101,573	0	101,573	<u>SCOTT</u>	46,788	0	46,788
<u>MORRISON</u>	134,102	0	134,102	<u>SHERBURNE</u>	33,554	196	33,358
<u>MOWER</u>	1,071,490	29,507	1,041,983	<u>SIBLEY</u>	309,581	0	309,581
<u>MURRAY</u>	234,406	82,788	151,618	<u>STEARNS</u>	279,696	9,423	270,273
<u>NICOLLET</u>	69,473	0	69,473	<u>STEELE</u>	178,543	1,498	177,045
<u>NOBLES</u>	396,176	6,983	389,193	<u>STEVENS</u>	307,849	0	307,849
<u>NORMAN</u>	90,003	0	90,003	<u>SWIFT</u>	312,763	1,805	310,958
<u>OLMSTED</u>	69,414	20,266	49,148	<u>TODD</u>	309,967	0	309,967
<u>OTTER TAIL</u>	89,426	8	89,418	<u>TRAVERSE</u>	134,622	0	134,622
<u>PENNINGTON</u>	386,263	4,249	382,014	<u>WABASHA</u>	160,134	26,966	133,168
<u>PINE</u>	5,086	0	5,086	<u>WADENA</u>	196,400	0	196,400
<u>PIPESTONE</u>	352,312	1,750	350,562	<u>WASECA</u>	59,344	73	59,271
<u>POLK</u>	438,663	240	438,423	<u>WASHINGTON</u>	3,045	0	3,045
<u>POPE</u>	143,110	0	143,110	<u>WATONWAN</u>	23,481	19	23,462
<u>RAMSEY</u>	1,619,061	0	1,619,061	<u>WILKIN</u>	65,061	0	65,061
<u>RED LAKE</u>	336,059	54,049	282,010	<u>WINONA</u>	365,944	19,741	346,203
<u>REDWOOD</u>	274,781	607	274,174	<u>WRIGHT</u>	45,105	44	45,061
<u>RENVILLE</u>	450,142	15,870	434,272	<u>YELLOW MEDICINE</u>	246,865	41	246,824
<u>RICE</u>	197,316	0	197,316				
				STATEWIDE TOTAL	44,787,880	1,592,146	43,195,734

TABLE 49
NET TAX CAPACITY VALUES AND RATES, TOTAL TAXES AND
CREDITS, AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1991

NET TAX CAPACITY VALUES							
COUNTY	REAL PROPERTY	PERSONAL PROPERTY	TOTAL NET TAX CAPACITY VALUE	AVERAGE RATE OF TAX	TOTAL TAXES LEVIED	TOTAL CREDITS	NET TAX PAYABLE
AITKIN							
CITY	1,043,522	13,929	1,057,451	121.094	1,280,505	86,770	1,193,735
TOWN	7,857,272	226,569	8,083,841	108.386	8,761,745	438,361	8,323,384
TOTAL	8,900,794	240,498	9,141,292	109.856	10,042,250	525,131	9,517,119
ANOKA							
CITY	129,741,269	5,648,265	135,389,534	103.986	140,786,784	7	140,786,777
TOWN	5,842,988	378,769	6,221,757	101.020	6,285,235	347	6,284,888
TOTAL	135,584,257	6,027,034	141,611,291	103.856	147,072,019	354	147,071,665
BECKER							
CITY	4,291,896	125,548	4,417,444	122.134	5,395,221	0	5,395,221
TOWN	9,005,775	264,925	9,270,700	109.722	10,171,995	0	10,171,995
TOTAL	13,297,671	390,473	13,688,144	113.728	15,567,216	0	15,567,216
BELTRAMI							
CITY	4,819,885	317,837	5,137,722	120.943	6,213,712	0	6,213,712
TOWN	6,120,236	635,794	6,756,030	115.551	7,806,671	0	7,806,671
TOTAL	10,940,121	953,631	11,893,752	117.880	14,020,383	0	14,020,383
BENTON							
CITY	9,701,378	328,999	10,030,377	106.699	10,702,359	118	10,702,241
TOWN	3,929,823	629,804	4,559,627	90.241	4,114,667	2,672	4,111,995
TOTAL	13,631,201	958,803	14,590,004	101.556	14,817,026	2,790	14,814,236
BIG STONE							
CITY	696,672	74,196	770,868	117.091	902,616	0	902,616
TOWN	1,850,708	34,325	1,885,033	107.238	2,021,476	0	2,021,476
TOTAL	2,547,380	108,521	2,655,901	110.098	2,924,092	0	2,924,092
BLUE EARTH							
CITY	18,389,995	670,689	19,060,684	106.912	20,378,075	0	20,378,075
TOWN	9,954,784	523,399	10,478,183	93.636	9,811,390	0	9,811,390
TOTAL	28,344,779	1,194,088	29,538,867	102.203	30,189,465	0	30,189,465
BROWN							
CITY	7,035,258	44,639	7,079,897	93.848	6,644,369	0	6,644,369
TOWN	5,454,395	94,217	5,548,612	74.497	4,133,547	0	4,133,547
TOTAL	12,489,653	138,856	12,628,509	85.346	10,777,916	0	10,777,916
CARLTON							
CITY	6,671,275	459,164	7,130,439	123.422	8,800,508	0	8,800,508
TOWN	4,600,318	1,217,960	5,818,278	129.041	7,507,943	666	7,507,277
TOTAL	11,271,593	1,677,124	12,948,717	125.946	16,308,451	666	16,307,785
CARVER							
CITY	30,415,359	896,744	31,312,103	110.701	34,662,936	1,450	34,661,486
TOWN	5,837,734	206,137	6,043,871	100.913	6,099,069	17,564	6,081,505
TOTAL	36,253,093	1,102,881	37,355,974	109.118	40,762,005	19,014	40,742,991
CASS							
CITY	4,747,687	194,522	4,942,209	103.417	5,111,097	0	5,111,097
TOWN	11,473,336	1,350,940	12,824,276	93.870	12,038,117	0	12,038,117
TOTAL	16,221,023	1,545,462	17,766,485	96.526	17,149,214	0	17,149,214
CHIPPEWA							
CITY	2,664,229	193,913	2,858,142	121.384	3,469,326	0	3,469,326
TOWN	3,640,973	134,255	3,775,228	102.667	3,875,896	0	3,875,896
TOTAL	6,305,202	328,168	6,633,370	110.731	7,345,222	0	7,345,222
CHISAGO							
CITY	7,000,404	435,070	7,435,474	116.439	8,657,793	1,929	8,655,864
TOWN	6,508,840	481,363	6,990,203	105.365	7,365,202	7,162	7,358,040
TOTAL	13,509,244	916,433	14,425,677	111.073	16,022,995	9,091	16,013,904

TABLE 49
NET TAX CAPACITY VALUES AND RATES, TOTAL TAXES AND
CREDITS, AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1991

NET TAX CAPACITY VALUES							
<u>COUNTY</u>	<u>REAL PROPERTY</u>	<u>PERSONAL PROPERTY</u>	<u>TOTAL NET TAX CAPACITY VALUE</u>	<u>AVERAGE RATE OF TAX</u>	<u>TOTAL TAXES LEVIED</u>	<u>TOTAL CREDITS</u>	<u>NET TAX PAYABLE</u>
<u>CLAY</u>							
CITY	12,427,896	442,700	12,870,596	106.486	13,705,358	1,701,628	12,003,730
TOWN	6,323,868	168,813	6,492,681	100.651	6,534,927	0	6,534,927
TOTAL	18,751,764	611,513	19,363,277	104.529	20,240,285	1,701,628	18,538,657
<u>CLEARWATER</u>							
CITY	527,808	26,591	554,399	126.684	702,334	0	702,334
TOWN	2,334,656	941,820	3,276,476	114.203	3,741,850	0	3,741,850
TOTAL	2,862,464	968,411	3,830,875	116.010	4,444,184	0	4,444,184
<u>COOK</u>							
CITY	628,630	2,523	631,153	134.253	847,340	82,573	764,767
TOWN	4,052,102	230,303	4,282,405	83.681	3,583,547	187,438	3,396,109
TOTAL	4,680,732	232,826	4,913,558	90.177	4,430,887	270,011	4,160,876
<u>COTTONWOOD</u>							
CITY	2,026,748	53,499	2,080,247	119.755	2,491,195	0	2,491,195
TOWN	5,335,769	1,390,786	6,726,555	93.373	6,280,757	0	6,280,757
TOTAL	7,362,517	1,444,285	8,806,802	99.604	8,771,952	0	8,771,952
<u>CROW WING</u>							
CITY	17,495,458	474,594	17,970,052	89.848	16,145,749	245,922	15,899,827
TOWN	15,016,569	313,440	15,330,009	83.579	12,812,736	355,446	12,457,290
TOTAL	32,512,027	788,034	33,300,061	86.962	28,958,485	601,368	28,357,117
<u>DAKOTA</u>							
CITY	229,276,096	6,813,949	236,090,045	96.931	228,844,402	3,479	228,840,921
TOWN	6,861,197	707,851	7,569,048	92.150	6,974,903	1,994	6,972,911
TOTAL	236,137,293	7,521,800	243,659,093	96.782	235,819,305	5,473	235,813,832
<u>DODGE</u>							
CITY	2,265,002	141,272	2,406,274	99.480	2,393,771	0	2,393,771
TOWN	4,075,847	149,183	4,225,030	90.941	3,842,279	0	3,842,279
TOTAL	6,340,849	290,455	6,631,304	94.040	6,236,050	0	6,236,050
<u>DOUGLAS</u>							
CITY	5,978,832	113,438	6,092,270	102.563	6,248,413	0	6,248,413
TOWN	9,219,928	49,164	9,269,092	94.418	8,751,650	0	8,751,650
TOTAL	15,198,760	162,602	15,361,362	97.648	15,000,063	0	15,000,063
<u>FARIBAULT</u>							
CITY	3,121,300	118,632	3,239,932	94.777	3,070,708	0	3,070,708
TOWN	7,771,960	185,731	7,957,691	82.333	6,551,805	0	6,551,805
TOTAL	10,893,260	304,363	11,197,623	85.934	9,622,513	0	9,622,513
<u>FILLMORE</u>							
CITY	3,055,516	100,053	3,155,569	118.189	3,729,541	0	3,729,541
TOWN	4,149,151	253,194	4,402,345	105.124	4,627,902	0	4,627,902
TOTAL	7,204,667	353,247	7,557,914	110.579	8,357,443	0	8,357,443
<u>FREEBORN</u>							
CITY	8,377,577	342,599	8,720,176	104.868	9,144,654	0	9,144,654
TOWN	6,971,316	812,200	7,783,516	96.548	7,514,863	0	7,514,863
TOTAL	15,348,893	1,154,799	16,503,692	100.944	16,659,517	0	16,659,517
<u>GOODHUE</u>							
CITY	32,851,588	637,721	33,489,309	93.592	31,343,159	0	31,343,159
TOWN	8,204,751	256,881	8,461,632	80.747	6,832,526	0	6,832,526
TOTAL	41,056,339	894,602	41,950,941	91.001	38,175,685	0	38,175,685
<u>GRANT</u>							
CITY	706,702	113,755	820,457	121.405	996,072	0	996,072
TOWN	2,879,046	216,914	3,095,960	86.521	2,678,668	11,310	2,667,358
TOTAL	3,585,748	330,669	3,916,417	93.829	3,674,740	11,310	3,663,430

TABLE 49
NET TAX CAPACITY VALUES AND RATES, TOTAL TAXES AND
CREDITS, AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1991

NET TAX CAPACITY VALUES							
COUNTY	REAL PROPERTY	PERSONAL PROPERTY	TOTAL NET TAX CAPACITY VALUE	AVERAGE RATE OF TAX	TOTAL TAXES LEVIED	TOTAL CREDITS	NET TAX PAYABLE
HENNEPIN							
CITY	1,189,011,141	34,895,689	1,223,906,830	108.400	1,326,718,580	36,030	1,326,682,550
TOWN	1,362,774	62,974	1,425,748	105.274	1,500,942	182	1,500,760
TOTAL	1,190,373,915	34,958,663	1,225,332,578	108.397	1,328,219,522	36,212	1,328,183,310
HOUSTON							
CITY	2,612,623	131,142	2,743,765	119.888	3,289,441	0	3,289,441
TOWN	2,723,645	198,489	2,922,134	103.396	3,021,380	0	3,021,380
TOTAL	5,336,268	329,631	5,665,899	111.383	6,310,821	0	6,310,821
HUBBARD							
CITY	1,559,014	109,453	1,668,467	89.167	1,487,722	0	1,487,722
TOWN	8,131,036	882,671	9,013,707	89.909	8,104,130	0	8,104,130
TOTAL	9,690,050	992,124	10,682,174	89.793	9,591,852	0	9,591,852
ISANTI							
CITY	3,353,897	175,771	3,529,668	122.195	4,313,070	0	4,313,070
TOWN	5,754,248	317,674	6,071,922	113.659	6,901,280	0	6,901,280
TOTAL	9,108,145	493,445	9,601,590	116.797	11,214,350	0	11,214,350
ITASCA							
CITY	6,551,975	319,853	6,871,828	113.357	7,789,699	644,027	7,145,672
TOWN	23,429,742	2,235,981	25,665,723	98.366	25,246,279	1,750,289	23,495,990
TOTAL	29,981,717	2,555,834	32,537,551	101.532	33,035,978	2,394,316	30,641,662
JACKSON							
CITY	1,329,301	76,545	1,405,846	92.485	1,300,202	0	1,300,202
TOWN	7,440,652	607,831	8,048,483	82.449	6,635,904	0	6,635,904
TOTAL	8,769,953	684,376	9,454,329	83.942	7,936,106	0	7,936,106
KANABEC							
CITY	1,610,758	59,404	1,670,162	121.728	2,033,059	0	2,033,059
TOWN	2,831,930	20,405	2,852,335	120.380	3,433,634	0	3,433,634
TOTAL	4,442,688	79,809	4,522,497	120.878	5,466,693	0	5,466,693
KANDIYOHI							
CITY	9,293,237	265,068	9,558,305	113.707	10,868,480	0	10,868,480
TOWN	9,024,840	301,432	9,326,272	99.276	9,258,728	1,250	9,257,478
TOTAL	18,318,077	566,500	18,884,577	106.580	20,127,208	1,250	20,125,958
KITTSOON							
CITY	699,277	201,763	901,040	117.236	1,056,340	0	1,056,340
TOWN	4,032,798	878,185	4,910,983	95.314	4,680,840	0	4,680,840
TOTAL	4,732,075	1,079,948	5,812,023	98.712	5,737,180	0	5,737,180
KOOCHICHING							
CITY	4,429,432	195,334	4,624,766	98.771	4,567,917	0	4,567,917
TOWN	1,782,844	97,547	1,880,391	92.007	1,730,089	5,732	1,724,357
TOTAL	6,212,276	292,881	6,505,157	98.816	6,298,006	5,732	6,292,274
LAC QUI PARLE							
CITY	1,151,752	112,352	1,264,104	92.575	1,170,238	0	1,170,238
TOWN	3,369,099	77,299	3,446,398	83.653	2,883,010	0	2,883,010
TOTAL	4,520,851	189,651	4,710,502	86.047	4,053,248	0	4,053,248
LAKE							
CITY	1,267,269	82,892	1,350,161	124.685	1,683,451	266,239	1,417,212
TOWN	2,821,393	147,576	2,968,969	123.892	3,678,311	345,788	3,332,523
TOTAL	4,088,662	230,468	4,319,130	124.140	5,361,762	612,027	4,749,735
LAKEWOODS							
CITY	335,325	39,985	375,310	130.812	490,952	0	490,952
TOWN	1,445,761	43,695	1,489,456	131.724	1,961,970	2,238	1,959,732
TOTAL	1,781,086	83,680	1,864,766	131.540	2,452,922	2,238	2,450,684

TABLE 49
NET TAX CAPACITY VALUES AND RATES, TOTAL TAXES AND
CREDITS, AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1991

NET TAX CAPACITY VALUES							
COUNTY	REAL PROPERTY	PERSONAL PROPERTY	TOTAL NET TAX CAPACITY VALUE	AVERAGE RATE OF TAX	TOTAL TAXES LEVIED	TOTAL CREDITS	NET TAX PAYABLE
<u>LE SUEUR</u>							
CITY	3,887,010	159,080	4,046,090	116.441	4,711,304	0	4,711,304
TOWN	5,731,510	256,394	5,987,904	98.993	5,927,579	0	5,927,579
TOTAL	9,618,520	415,474	10,033,994	106.028	10,638,883	0	10,638,883
<u>LINCOLN</u>							
CITY	696,720	31,108	727,828	107.058	779,201	0	779,201
TOWN	1,868,535	1,032,786	2,901,321	98.759	2,865,323	0	2,865,323
TOTAL	2,565,255	1,063,894	3,629,149	100.424	3,644,524	0	3,644,524
<u>LYON</u>							
CITY	7,471,877	267,791	7,739,668	101.412	7,848,987	0	7,848,987
TOWN	4,754,148	1,164,196	5,918,344	83.167	4,922,092	0	4,922,092
TOTAL	12,226,025	1,431,987	13,658,012	93.506	12,771,079	0	12,771,079
<u>MCLEOD</u>							
CITY	8,172,403	137,172	8,309,575	118.209	9,822,642	0	9,822,642
TOWN	4,228,101	116,808	4,344,909	93.252	4,051,719	0	4,051,719
TOTAL	12,400,504	253,980	12,654,484	109.640	13,874,361	0	13,874,361
<u>MAHNOMEN</u>							
CITY	310,207	93,241	403,448	135.885	548,225	0	548,225
TOWN	1,421,794	39,848	1,461,642	132.412	1,935,394	0	1,935,394
TOTAL	1,732,001	133,089	1,865,090	133.163	2,483,619	0	2,483,619
<u>MARSHALL</u>							
CITY	1,034,512	151,801	1,186,313	97.996	1,162,539	0	1,162,539
TOWN	5,276,025	965,242	6,241,267	82.878	5,172,632	0	5,172,632
TOTAL	6,310,537	1,117,043	7,427,580	85.293	6,335,171	0	6,335,171
<u>MARTIN</u>							
CITY	5,507,715	165,713	5,673,428	100.042	5,675,793	0	5,675,793
TOWN	9,030,134	1,706,833	10,736,967	82.673	8,876,574	0	8,876,574
TOTAL	14,537,849	1,872,546	16,410,395	88.678	14,552,367	0	14,552,367
<u>MEEKER</u>							
CITY	3,246,788	202,395	3,449,183	104.769	3,613,687	0	3,613,687
TOWN	5,836,790	322,054	6,158,844	94.467	5,818,064	9,240	5,808,824
TOTAL	9,083,578	524,449	9,608,027	98.165	9,431,751	9,240	9,422,511
<u>MILLE LACS</u>							
CITY	2,875,168	160,126	3,035,294	133.802	4,061,269	827	4,060,442
TOWN	3,838,055	138,119	3,976,174	121.474	4,830,018	1,884	4,828,134
TOTAL	6,713,223	298,245	7,011,468	126.811	8,891,287	2,711	8,888,576
<u>MORRISON</u>							
CITY	3,787,733	273,297	4,061,030	125.084	5,079,694	0	5,079,694
TOWN	7,007,036	700,490	7,707,526	114.015	8,787,720	0	8,787,720
TOTAL	10,794,769	973,787	11,768,556	117.834	13,867,414	0	13,867,414
<u>MOWER</u>							
CITY	9,559,150	148,462	9,707,612	119.604	11,610,667	0	11,610,667
TOWN	6,119,887	327,175	6,447,062	102.886	6,633,130	0	6,633,130
TOTAL	15,679,037	475,637	16,154,674	112.932	18,243,797	0	18,243,797
<u>MURRAY</u>							
CITY	1,135,446	66,780	1,202,226	93.268	1,121,290	0	1,121,290
TOWN	4,744,240	671,336	5,415,576	78.100	4,229,591	0	4,229,591
TOTAL	5,879,686	738,116	6,617,802	80.856	5,350,881	0	5,350,881
<u>NICOLLET</u>							
CITY	6,966,860	210,284	7,177,144	115.783	8,309,878	0	8,309,878
TOWN	4,239,021	160,315	4,399,336	106.305	4,676,719	0	4,676,719
TOTAL	11,205,881	370,599	11,576,480	112.181	12,986,597	0	12,986,597

TABLE 49
NET TAX CAPACITY VALUES AND RATES, TOTAL TAXES AND
CREDITS, AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1991

NET TAX CAPACITY VALUES							
COUNTY	REAL PROPERTY	PERSONAL PROPERTY	TOTAL NET TAX CAPACITY VALUE	AVERAGE RATE OF TAX	TOTAL TAXES LEVIED	TOTAL CREDITS	NET TAX PAYABLE
NOBLES							
CITY	5,090,415	105,313	5,195,728	106.546	5,535,864	0	5,535,864
TOWN	5,593,823	77,311	5,671,134	86.538	4,907,679	0	4,907,679
TOTAL	10,684,238	182,624	10,866,862	96.104	10,443,543	0	10,443,543
NORMAN							
CITY	872,664	96,108	968,772	118.496	1,147,954	0	1,147,954
TOWN	4,410,139	88,376	4,498,515	97.269	4,375,656	0	4,375,656
TOTAL	5,282,803	184,484	5,467,287	101.030	5,523,610	0	5,523,610
OLMSTED							
CITY	51,303,278	808,330	52,111,608	117.424	61,191,414	0	61,191,414
TOWN	11,690,809	377,904	12,068,713	106.799	12,889,319	0	12,889,319
TOTAL	62,994,087	1,186,234	64,180,321	115.426	74,080,733	0	74,080,733
OTTER TAIL							
CITY	8,469,900	560,766	9,030,666	109.327	9,872,940	0	9,872,940
TOWN	14,605,641	344,884	14,950,525	98.316	14,698,744	0	14,698,744
TOTAL	23,075,541	905,650	23,981,191	102.462	24,571,684	0	24,571,684
PENNINGTON							
CITY	2,205,389	156,424	2,361,813	134.192	3,169,369	0	3,169,369
TOWN	1,559,865	463,331	2,023,196	111.044	2,246,647	0	2,246,647
TOTAL	3,765,254	619,755	4,385,009	123.512	5,416,016	0	5,416,016
PINE							
CITY	2,962,962	269,517	3,232,479	115.334	3,728,158	1,907	3,726,251
TOWN	6,210,539	584,444	6,794,983	110.666	7,519,719	8,049	7,511,670
TOTAL	9,173,501	853,961	10,027,462	112.171	11,247,877	9,956	11,237,921
PIPESTONE							
CITY	1,638,781	176,832	1,815,613	101.683	1,846,168	0	1,846,168
TOWN	2,453,092	78,967	2,532,059	96.556	2,444,850	0	2,444,850
TOTAL	4,091,873	255,799	4,347,672	98.697	4,291,018	0	4,291,018
POLK							
CITY	5,879,788	606,876	6,486,664	118.223	7,668,730	651,313	7,017,417
TOWN	10,443,702	862,522	11,306,224	102.430	11,580,939	0	11,580,939
TOTAL	16,323,490	1,469,398	17,792,888	108.187	19,249,669	651,313	18,598,356
POPE							
CITY	1,307,529	159,584	1,467,113	139.415	2,045,376	0	2,045,376
TOWN	3,510,036	277,474	3,787,510	115.637	4,379,781	9,353	4,370,428
TOTAL	4,817,565	437,058	5,254,623	122.276	6,425,157	9,353	6,415,804
RAMSEY							
CITY	361,512,078	21,731,293	383,243,371	116.847	447,808,745	0	447,808,745
TOWN	5,482,277	103,620	5,585,897	118.562	6,622,769	0	6,622,769
TOTAL	366,994,355	21,834,913	388,829,268	116.872	454,431,514	0	454,431,514
RED LAKE							
CITY	410,954	133,129	544,083	126.332	687,349	0	687,349
TOWN	1,163,461	330,669	1,494,130	97.719	1,460,054	0	1,460,054
TOTAL	1,574,415	463,798	2,038,213	105.357	2,147,403	0	2,147,403
REDWOOD							
CITY	2,940,696	110,468	3,051,164	113.692	3,468,918	0	3,468,918
TOWN	7,357,715	86,878	7,444,593	84.678	6,303,909	0	6,303,909
TOTAL	10,298,411	197,346	10,495,757	93.112	9,772,827	0	9,772,827
RENVILLE							
CITY	2,754,445	116,045	2,870,490	100.000	2,870,481	0	2,870,481
TOWN	9,261,918	264,264	9,526,182	72.348	6,892,010	0	6,892,010
TOTAL	12,016,363	380,309	12,396,672	78.751	9,762,491	0	9,762,491

TABLE 49
NET TAX CAPACITY VALUES AND RATES, TOTAL TAXES AND
CREDITS, AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1991

NET TAX CAPACITY VALUES							
COUNTY	REAL PROPERTY	PERSONAL PROPERTY	TOTAL NET TAX CAPACITY VALUE	AVERAGE RATE OF TAX	TOTAL TAXES LEVIED	TOTAL CREDITS	NET TAX PAYABLE
RICE							
CITY	12,044,765	520,864	12,565,629	121.994	15,329,355	0	15,329,355
TOWN	6,876,552	594,449	7,471,001	107.336	8,019,104	0	8,019,104
TOTAL	18,921,317	1,115,313	20,036,630	116.529	23,348,459	0	23,348,459
ROCK							
CITY	1,454,423	57,037	1,511,460	94.161	1,423,204	0	1,423,204
TOWN	3,973,905	41,135	4,015,040	81.930	3,289,507	0	3,289,507
TOTAL	5,428,328	98,172	5,526,500	85.275	4,712,711	0	4,712,711
ROSEAU							
CITY	2,432,677	104,695	2,537,372	125.164	3,175,864	0	3,175,864
TOWN	3,455,500	282,676	3,718,176	114.935	4,273,504	3,779	4,269,725
TOTAL	5,888,177	387,371	6,255,548	119.084	7,449,368	3,779	7,445,589
ST. LOUIS							
CITY	47,601,755	3,621,608	51,223,363	132.712	67,979,700	1,682,543	66,297,157
TOWN	18,560,588	2,712,777	21,273,365	131.229	27,916,742	2,089,530	25,827,212
TOTAL	66,162,343	6,334,385	72,496,728	132.277	95,896,442	3,772,073	92,124,369
SCOTT							
CITY	29,874,952	832,923	30,707,875	118.038	36,246,995	587	36,246,408
TOWN	8,191,844	269,838	8,461,682	102.929	8,709,551	2,028	8,707,523
TOTAL	38,066,796	1,102,761	39,169,557	114.774	44,956,546	2,615	44,953,931
SHERBURNE							
CITY	45,342,455	596,047	45,938,502	61.749	28,366,639	140	28,366,499
TOWN	7,549,768	710,086	8,259,854	77.013	6,361,131	3,377	6,357,754
TOTAL	52,892,223	1,306,133	54,198,356	64.075	34,727,770	3,517	34,724,253
SIBLEY							
CITY	1,735,358	83,119	1,818,477	125.213	2,276,965	0	2,276,965
TOWN	4,736,538	126,058	4,862,596	101.383	4,929,823	0	4,929,823
TOTAL	6,471,896	209,177	6,681,073	107.869	7,206,788	0	7,206,788
STEARNS							
CITY	35,955,521	1,279,964	37,235,485	112.965	42,063,088	0	42,063,088
TOWN	18,303,353	839,061	19,142,414	103.267	19,767,705	11,720	19,755,985
TOTAL	54,258,874	2,119,025	56,377,899	109.672	61,830,793	11,720	61,819,073
STEELE							
CITY	10,042,987	54,951	10,097,938	112.095	11,319,324	0	11,319,324
TOWN	4,315,135	660,234	4,975,369	94.058	4,679,746	0	4,679,746
TOTAL	14,358,122	715,185	15,073,307	106.142	15,999,070	0	15,999,070
STEVENS							
CITY	1,627,916	190,470	1,818,386	123.642	2,248,295	0	2,248,295
TOWN	2,698,341	180,797	2,877,138	109.490	3,150,183	817	3,149,366
TOTAL	4,324,257	371,267	4,695,524	114.971	5,398,478	817	5,397,661
SWIFT							
CITY	1,406,665	224,085	1,630,750	118.452	1,931,656	0	1,931,656
TOWN	3,257,544	255,193	3,512,737	98.344	3,384,294	0	3,384,294
TOTAL	4,664,209	479,278	5,143,487	103.353	5,315,950	0	5,315,950
TODD							
CITY	1,973,084	163,141	2,136,225	139.603	2,982,238	0	2,982,238
TOWN	4,563,926	234,813	4,798,439	132.375	6,351,927	0	6,351,927
TOTAL	6,538,710	397,954	6,934,664	134.602	9,334,165	0	9,334,165
TRAVERSE							
CITY	511,497	55,558	567,055	130.688	741,075	0	741,075
TOWN	2,851,302	164,930	3,016,232	93.173	2,810,299	5,885	2,804,414
TOTAL	3,362,799	220,488	3,583,287	99.109	3,551,374	5,885	3,545,489

TABLE 49
NET TAX CAPACITY VALUES AND RATES, TOTAL TAXES AND
CREDITS, AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1991

NET TAX CAPACITY VALUES

<u>COUNTY</u>	<u>REAL PROPERTY</u>	<u>PERSONAL PROPERTY</u>	<u>TOTAL NET TAX CAPACITY VALUE</u>	<u>AVERAGE RATE OF TAX</u>	<u>TOTAL TAXES LEVIED</u>	<u>TOTAL CREDITS</u>	<u>NET TAX PAYABLE</u>
<u>WABASHA</u>							
CITY	3,809,833	171,103	3,980,736	108.885	4,334,439	0	4,334,439
TOWN	3,987,813	109,823	4,077,436	92.725	3,780,794	0	3,780,794
TOTAL	7,777,446	280,726	8,058,172	100.708	8,115,233	0	8,115,233
<u>WADENA</u>							
CITY	1,869,888	143,567	2,013,455	139.888	2,816,533	0	2,816,533
TOWN	1,468,776	483,914	1,932,690	120.056	2,320,311	0	2,320,311
TOTAL	3,338,664	607,481	3,946,145	130.174	5,136,844	0	5,136,844
<u>WASECA</u>							
CITY	4,041,422	97,819	4,139,041	112.172	4,642,862	39	4,642,823
TOWN	4,537,996	370,053	4,908,049	100.164	4,916,114	103,195	4,812,919
TOTAL	8,579,418	467,672	9,047,090	105.658	9,558,976	103,234	9,455,742
<u>WASHINGTON</u>							
CITY	89,143,720	3,821,257	92,764,977	107.733	99,938,631	7,253	99,931,378
TOWN	16,734,104	678,748	17,410,850	98.538	17,155,970	8,303	17,147,667
TOTAL	105,877,824	4,298,003	110,175,827	106.280	117,094,601	15,556	117,079,045
<u>WATONWAN</u>							
CITY	2,299,388	41,327	2,340,715	107.883	2,524,774	0	2,524,774
TOWN	4,374,267	187,837	4,562,104	88.589	3,949,367	0	3,949,367
TOTAL	6,673,655	229,164	6,902,819	93.790	6,474,141	0	6,474,141
<u>WILKIN</u>							
CITY	963,994	106,854	1,070,848	97.744	1,046,690	54,829	991,861
TOWN	4,158,047	127,887	4,285,934	92.476	3,963,441	0	3,963,441
TOTAL	5,122,041	234,741	5,356,782	93.529	5,010,131	54,829	4,955,302
<u>WINONA</u>							
CITY	13,058,680	522,948	13,581,628	107.571	14,609,839	0	14,609,839
TOWN	4,551,235	96,086	4,647,321	94.612	4,398,907	3,823	4,393,084
TOTAL	17,609,915	619,034	18,228,949	104.267	19,008,746	3,823	19,002,923
<u>WRIGHT</u>							
CITY	28,200,374	616,974	28,817,348	95.338	27,474,015	0	27,474,015
TOWN	17,024,872	636,336	17,661,208	95.410	16,850,520	20,917	16,829,601
TOTAL	45,225,246	1,253,310	46,478,556	95.366	44,324,535	20,917	44,303,618
<u>YELLOW MEDICINE</u>							
CITY	1,481,025	132,899	1,613,924	105.425	1,701,482	0	1,701,482
TOWN	4,191,893	141,060	4,332,953	99.852	4,326,560	0	4,326,560
TOTAL	5,672,918	273,959	5,946,877	101.365	6,028,042	0	6,028,042
<u>STATEWIDE TOTAL</u>							
CITY	2,608,035,830	95,787,037	2,703,822,867	108.365	2,929,997,453	5,469,810	2,924,527,843
TOWN	537,603,398	39,130,325	576,733,721	98.852	570,109,994	5,410,339	564,699,655
TOTAL	3,145,639,026	134,917,362	3,280,556,388	106.692	3,500,107,447	10,879,949	3,489,227,498

**TABLE 50
POWER LINE CREDIT
NET TAX CAPACITIES, LEVIES, NUMBER OF PARCELS
AND CREDIT AMOUNTS BY COUNTY BY CITY AND TOWNSHIP
TAXES PAYABLE 1991**

COUNTY(1)	10 PERCENT POWER LINE TAX CAPACITY	10 PERCENT POWER LINE LEVY AMOUNT	NUMBER OF PARCELS		CREDIT AMOUNT
			UNDER THE MAXIMUM CREDIT	AT THE MAXIMUM CREDIT	
<u>BENTON</u>					
CITY	301	334	5	0	118
TOWN	11,021	10,133	67	0	2,672
TOTAL	11,322	10,467	72	0	2,790
<u>CARLTON</u>					
CITY	0	0	0	0	0
TOWN	25,661	31,773	0	22	666
TOTAL	25,661	31,773	0	22	666
<u>CHISAGO</u>					
CITY	5,601	6,869	28	0	1,929
TOWN	25,780	26,802	73	0	7,162
TOTAL	31,381	33,671	101	0	9,091
<u>GRANT</u>					
CITY	0	0	0	0	0
TOWN	16,832	14,709	29	50	11,310
TOTAL	16,832	14,709	29	50	11,310
<u>HENNEPIN</u>					
CITY	29,990	33,126	94	53	15,275
TOWN	0	0	0	0	0
TOTAL	29,990	33,126	94	53	15,275
<u>ITASCA</u>					
CITY	0	0	0	0	0
TOWN	28,289	29,370	5	31	1,959
TOTAL	28,289	29,370	5	31	1,959
<u>KANDIYOHI</u>					
CITY	0	0	0	0	0
TOWN	3,937	4,795	19	1	1,250
TOTAL	3,937	4,795	19	1	1,250
<u>KOOCHICHING(2)</u>					
CITY	0	0	0	0	0
TOWN	0	0	3	41	1,195
TOTAL	0	0	3	41	1,195
<u>LAKE/WOODS(2)</u>					
CITY	0	0	0	0	0
TOWN	0	0	61	0	2,238
TOTAL	0	0	61	0	2,238
<u>MEEKER</u>					
CITY	0	0	0	0	0
TOWN	16,839	16,875	72	31	9,240
TOTAL	16,839	16,875	72	31	9,240
<u>MILLE LACS</u>					
CITY	1,445	1,894	6	3	827
TOWN	5,433	6,319	22	4	1,884
TOTAL	6,878	8,213	28	7	2,711

(1) Counties not listed in this table did not have any power line credit for taxes payable in 1991.

(2) All transmission lines in this county are located in unorganized townships and taxed at the average county tax rate. Therefore, the tax capacity value and levy for these lines is shown on table 57. Beginning with taxes payable in 1983, 10% of the tax on power lines of 200 KV or larger in these unorganized townships is to go toward the funding of the power line credit.

TABLE 50
POWER LINE CREDIT
NET TAX CAPACITIES, LEVIES, NUMBER OF PARCELS
AND CREDIT AMOUNTS BY COUNTY BY CITY AND TOWNSHIP
TAXES PAYABLE 1991

COUNTY(1)	10 PERCENT POWER LINE TAX CAPACITY	10 PERCENT POWER LINE LEVY AMOUNT	NUMBER OF PARCELS		CREDIT AMOUNT
			UNDER THE MAXIMUM CREDIT	AT THE MAXIMUM CREDIT	
<u>PINE</u>					
CITY	4,730	4,977	27	0	1,907
TOWN	38,073	42,377	170	0	8,049
TOTAL	42,803	47,354	197	0	9,956
<u>POPE</u>					
CITY	0	0	0	0	0
TOWN	19,586	23,427	86	6	9,353
TOTAL	19,586	23,427	86	6	9,353
<u>ROSEAU</u>					
CITY	0	0	0	0	0
TOWN	17,677	19,948	126	1	3,779
TOTAL	17,677	19,948	126	1	3,779
<u>ST. LOUIS</u>					
CITY	15,527	18,731	1	52	1,240
TOWN	63,440	80,933	3	71	2,350
TOTAL	78,967	99,664	4	123	3,590
<u>SHERBURNE</u>					
CITY	4,037	1,991	0	5	140
TOWN	22,933	14,716	25	56	3,377
TOTAL	26,970	16,707	25	61	3,517
<u>STEARNS</u>					
CITY	0	0	0	0	0
TOWN	23,428	21,957	142	0	11,720
TOTAL	23,428	21,957	142	0	11,720
<u>STEVENS</u>					
CITY	0	0	0	0	0
TOWN	1,767	1,874	4	3	817
TOTAL	1,767	1,874	4	3	817
<u>TRAVERSE</u>					
CITY	0	0	0	0	0
TOWN	8,977	8,537	36	10	5,885
TOTAL	8,977	8,537	36	10	5,885
<u>WASHINGTON</u>					
CITY	7,718	7,685	12	22	4,025
TOWN	16,230	15,836	30	52	7,073
TOTAL	23,948	23,521	42	74	11,098
<u>WRIGHT</u>					
CITY	0	0	0	0	0
TOWN	21,844	20,153	23	77	10,055
TOTAL	21,844	20,153	23	77	10,055
<u>STATEWIDE TOTAL</u>					
CITY	69,349	75,607	173	135	25,461
TOWN	367,747	390,534	996	456	102,034
TOTAL	437,096	466,141	1,169	591	127,495

(1) Counties not listed in this table did not have any power line credit for taxes payable in 1991.

(2) All transmission lines in this county are located in unorganized townships and taxed at the average county tax rate. Therefore, the tax capacity value and levy for these lines is shown on table 57. Beginning with taxes payable in 1983, 10% of the tax on power lines of 200 KV or larger in these unorganized townships is to go toward the funding of the power line credit.

TABLE 51
AGRICULTURAL PRESERVES CREDIT AND COUNTY CONSERVATION CREDIT,
NUMBER OF PARCELS AND ACRES, NET TAX CAPACITY, AND CREDIT AMOUNT
BY COUNTY BY CITY AND TOWNSHIP
TAXES PAYABLE 1991

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COUNTY	AGRICULTURAL PRESERVES CREDIT				COUNTY	COUNTY CONSERVATION CREDIT			
	NUMBER OF PARCELS	NUMBER OF ACRES	NET TAX CAPACITY	CREDIT AMOUNT		NUMBER OF PARCELS	NUMBER OF ACRES	NET TAX CAPACITY	CREDIT AMOUNT
<u>ANOKA</u>					<u>WASECA</u>				
CITY	64	2,062	29,371	7	CITY	1	26	355	39
TOWN	30	1,125	2,944	347	TOWN	840	68,906	970,759	103,195
TOTAL	94	3,187	32,315	354	TOTAL	841	68,932	971,114	103,234
<u>CARVER</u>					<u>WINONA</u>				
CITY	14	941	10,792	1,450	CITY	0	0	0	0
TOWN	246	19,641	185,697	17,564	TOWN	25	2,655	23,708	3,823
TOTAL	260	20,582	196,489	19,014	TOTAL	25	2,655	23,708	3,823
<u>DAKOTA</u>					<u>WRIGHT</u>				
CITY	57	3,812	39,729	3,479	CITY	0	0	0	0
TOWN	92	6,840	59,312	1,994	TOWN	113	7,289	63,601	10,862
TOTAL	149	10,652	99,041	5,473	TOTAL	113	7,289	63,601	10,862
<u>HENNEPIN</u>					<u>STATEWIDE TOTALS</u>				
CITY	235	13,572	143,845	20,755	CITY	1	26	355	39
TOWN	3	344	3,651	182	TOWN	978	78,850	1,058,068	117,880
TOTAL	238	13,916	147,496	20,937	TOTAL	979	78,876	1,058,423	117,919
<u>SCOTT</u>									
CITY	7	360	3,319	587					
TOWN	129	8,480	86,042	2,028					
TOTAL	136	8,840	89,361	2,615					
<u>WASHINGTON</u>									
CITY	106	4,944	62,591	3,228					
TOWN	161	7,100	76,221	1,230					
TOTAL	267	12,044	138,812	4,458					
<u>STATEWIDE TOTALS</u>									
CITY	483	25,691	289,647	29,506					
TOWN	661	43,350	413,687	23,345					
TOTAL	1,144	69,221	703,514	52,851					

TABLE 52
DISPARITY REDUCTION CREDIT
NUMBER OF PARCELS AND CREDIT AMOUNTS BY COUNTY
TAXES PAYABLE 1991

<u>COUNTY</u>	<u>NUMBER OF PARCELS</u>	<u>TIF CREDIT AMOUNT</u>	<u>OTHER CREDIT AMOUNT</u>	<u>TOTAL</u>
CLAY	878	233,351	1,422,899	1,656,250
POLK	329	32,027	619,286	651,313
WILKIN	93	3,493	22,274	25,767
STATEWIDE TOTAL	1,300	268,871	2,064,459	2,333,330

TABLE 53
ENTERPRISE ZONE CREDIT
NUMBER OF PARCELS, NET TAX CAPACITY, AND CREDIT AMOUNTS BY COUNTY
TAXES PAYABLE 1991

<u>COUNTY</u>	<u>NUMBER OF PARCELS</u>	<u>NET TAX CAPACITY</u>	<u>TIF CREDIT AMOUNT</u>	<u>OTHER CREDIT AMOUNT</u>	<u>TOTAL</u>
CHIPPEWA	4	21,719	0	0	0
CLAY	1	45,609	45,255	123	45,378
WILKIN	26	46,269	6,386	22,676	29,062
STATEWIDE TOTAL	31	113,597	51,641	22,799	74,440

TABLE 54
TACONITE HOMESTEAD CREDIT AMOUNTS AT 57 AND 66 PERCENT,
NUMBER OF HOMESTEADS RECEIVING LESS THAN MAXIMUM, AND MAXIMUM CREDIT AMOUNTS,
BY COUNTY BY CITY AND TOWNSHIP
TAXES PAYABLE 1991

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<u>COUNTY</u>	<u>57% CREDIT CURRENT YEAR AMOUNT</u>	<u>57% CREDIT NUMBER HMSTDS RECEIVING < MAX</u>	<u>57% CREDIT NUMBER HMSTDS RECEIVING MAXIMUM</u>	<u>66% CREDIT CURRENT YEAR AMOUNT</u>	<u>66% CREDIT NUMBER HMSTDS RECEIVING < MAX</u>	<u>66% CREDIT NUMBER HMSTDS RECEIVING MAXIMUM</u>
<u>AITKIN</u>						
CITY	86,770	385	127	0	0	0
TOWN	438,361	822	1,273	0	0	0
TOTAL	525,131	1,207	1,400	0	0	0
<u>COOK</u>						
CITY	82,573	58	298	0	0	0
TOWN	172,956	357	483	14,482	34	30
TOTAL	255,529	415	781	14,482	34	30
<u>CROW WING</u>						
CITY	88,560	231	223	157,362	816	47
TOWN	256,392	458	733	99,054	196	238
TOTAL	344,952	689	956	256,416	1,012	285
<u>ITASCA</u>						
CITY	541,006	1,158	1,421	103,021	1,793	0
TOWN	1,275,954	2,876	3,396	472,376	986	1,091
TOTAL	1,816,960	4,034	4,817	575,397	2,779	1,091
<u>KOOCHICHING</u>						
CITY	0	0	0	0	0	0
TOWN	0	0	0	4,537	35	0
TOTAL	0	0	0	4,537	35	0
<u>LAKE</u>						
CITY	160,607	1,212	0	105,632	697	0
TOWN	345,788	743	947	0	0	0
TOTAL	506,395	1,955	947	105,632	697	0
<u>ST. LOUIS</u>						
CITY	86,054	796	10	1,595,249	16,786	555
TOWN	1,523,881	4,584	3,160	563,299	1,635	1,127
TOTAL	1,609,935	5,380	3,170	2,158,548	18,421	1,682
<u>STATEWIDE TOTAL</u>						
CITY	1,045,570	3,840	2,079	1,961,264	20,092	602
TOWN	4,013,332	9,840	9,992	1,153,748	2,886	2,486
TOTAL	5,058,902	13,680	12,071	3,115,012	22,978	3,088

TABLE 55
FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION
VALUATION AND TAX DIFFERENCES BY COUNTY
TAXES PAYABLE 1991

<u>COUNTY</u>	<u>CONTRIBUTION VALUE</u>	<u>DISTRIBUTION VALUE</u>	<u>DIFFERENCE (1)</u>
ANOKA	\$ 16,555,189	\$ 38,441,870	\$ 21,886,681
CARVER	2,669,981	6,330,187	3,660,206
DAKOTA	31,856,129	35,126,807	3,270,678
HENNEPIN	177,523,529	114,808,394	(62,715,135)
RAMSEY	47,730,412	70,374,563	22,644,151
SCOTT	4,458,053	7,664,216	3,206,163
<u>WASHINGTON</u>	<u>9,712,404</u>	<u>18,692,414</u>	<u>8,980,010</u>
TOTAL	\$ 290,505,697	\$ 291,438,451	\$ 932,754

<u>COUNTY</u>	<u>CONTRIBUTION TAX</u>	<u>DISTRIBUTION TAX</u>	<u>DIFFERENCE (2)</u>
ANOKA	\$ 17,377,976	\$ 37,167,422	\$ 19,789,446
CARVER	2,802,681	6,694,819	3,892,138
DAKOTA	33,439,923	32,088,141	(1,351,782)
HENNEPIN	186,346,453	124,889,282	(61,457,171)
RAMSEY	50,102,568	77,363,923	27,261,355
SCOTT	4,679,605	8,030,811	3,351,206
<u>WASHINGTON</u>	<u>10,195,129</u>	<u>18,711,521</u>	<u>8,516,392</u>
TOTAL	\$ 304,944,335	\$ 304,945,920	\$ 1,585

(1) DISTRIBUTION VALUE LESS CONTRIBUTION VALUE.

(2) DISTRIBUTION TAX LESS CONTRIBUTION TAX.

TABLE 56
FISCAL DISPARITY DISTRIBUTION TAX
BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1991

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	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL DISTRICT</u>	<u>COUNTY</u>	<u>TOTAL</u>
ANOKA	\$ 6,157,632	\$ 430,551	\$ 17,960,958	\$ 1,437,598	\$ 11,180,682	\$ 37,167,422
CARVER	1,007,841	266,571	3,175,748	120,169	2,124,489	6,694,819
DAKOTA	6,983,258	183,409	16,586,212	980,857	7,354,405	32,088,141
HENNEPIN(1)	25,965,496	47,376	55,765,054	11,098,327	32,013,029	124,889,282
RAMSEY	17,974,713	113,860	32,843,984	3,847,267	22,584,099	77,363,923
SCOTT	1,381,602	199,405	3,603,226	233,916	2,612,661	8,030,811
WASHINGTON	<u>3,730,416</u>	<u>368,507</u>	<u>9,193,269</u>	<u>670,864</u>	<u>4,748,466</u>	<u>18,711,521</u>
SEVEN COUNTY TOTAL	\$ 63,200,959	\$ 1,609,680	\$ 139,128,451	\$ 18,388,998	\$ 82,617,832	\$ 304,945,920

(1) Hennepin County Special District amount includes Bloomington highway bond interest of \$5,025,375.

TABLE 57
POWER LINE TAX CAPACITIES, TAX CAPACITY RATES, AND TAXES
TAXES PAYABLE 1991

<u>COUNTY</u>	<u>AVERAGE TAX RATE</u>	<u>TRANSMISSION LINES</u>		<u>DISTRIBUTION LINES</u>	
		<u>TAX CAPACITY</u>	<u>TAX</u>	<u>TAX CAPACITY</u>	<u>TAX</u>
AITKIN	109.845	82,791	90,942	0	0
ANOKA	103.856	688	715	124	129
BECKER	113.728	89,274	101,838	0	0
BELTRAMI	117.880	125,433	147,860	99	116
BENTON	101.556	63,465	64,452	1,753	1,780
BIG STONE	110.098	24,111	26,554	0	0
BLUE EARTH	102.203	93,283	95,338	5,975	6,107
BROWN	85.346	4,158	3,548	534	456
CARLTON	125.945	174,834	220,195	17,676	22,262
CARVER	109.118	108,662	118,570	5,356	5,844
CASS	97.054	106,648	103,506	4,010	3,892
CHIPPEWA	110.731	33,398	36,982	2,298	2,545
CHISAGO	111.073	127,170	141,252	11,821	13,130
CLAY	104.530	38,953	40,718	1,138	1,190
CLEARWATER	116.509	11,880	13,842	193	224
COOK	90.187	18,247	16,503	0	0
COTTONWOOD	99.603	2,906	2,894	2,148	2,140
CROW WING	86.962	121,992	106,087	4,158	3,616
DAKOTA	96.783	52,807	51,107	248	240
DODGE	94.040	29,561	27,799	2,193	2,062
DOUGLAS	98.528	77,170	76,035	9,068	8,935
FARIBAULT	85.933	13,370	11,490	3,188	2,740
FILLMORE	110.579	7,257	8,025	1,851	2,047
FREEBORN	104.566	18,356	19,194	9,722	10,166
GOODHUE	91.001	75,983	69,146	4,495	4,090
GRANT	93.917	40,496	38,032	4,297	4,036
HENNEPIN	108.397	49,465	53,619	2,208	2,393
HOUSTON	111.383	8,056	8,974	391	436
HUBBARD	89.793	79,062	70,992	0	0
ISANTI	116.797	0	0	0	0
ITASCA	101.098	314,196	317,646	594	601

TABLE 57
POWER LINE TAX CAPACITIES, TAX CAPACITY RATES, AND TAXES
TAXES PAYABLE 1991

<u>COUNTY</u>	<u>AVERAGE TAX RATE</u>	<u>TRANSMISSION LINES</u>		<u>DISTRIBUTION LINES</u>	
		<u>TAX CAPACITY</u>	<u>TAX</u>	<u>TAX CAPACITY</u>	<u>TAX</u>
JACKSON	83.942	2,769	2,324	810	680
KANABEC	120.878	0	0	0	0
KANDIYOHI	108.250	48,921	52,957	1,559	1,688
KITTSON	98.712	39,293	38,786	1,148	1,134
KOOCHICHING	96.815	1,060,734	1,026,950	0	0
LAC QUI PARLE	86.047	22,240	19,137	14,543	12,514
LAKE	124.140	59,544	73,918	1,337	1,660
LAKE/WOODS	132.807	463,611	615,710	0	0
LESUEUR	107.647	25,002	26,913	9,737	10,482
LINCOLN	100.424	18,711	18,790	1,386	1,392
LYON	93.028	18,478	17,190	6,208	5,775
MCLEOD	156.748	10,949	17,162	1,168	1,830
MAHNOMEN	133.163	9,895	13,176	1,109	1,477
MARSHALL	85.284	21,057	17,958	2,242	1,912
MARTIN	88.678	5,450	4,832	1,836	1,628
MEEKER	98.069	7,217	7,077	540	530
MILLE LACS	126.772	0	0	0	0
MORRISON	117.834	146,217	172,294	30,749	36,232
MOWER	112.932	10,766	12,156	2,163	2,442
MURRAY	80.843	12,934	10,456	1,332	1,077
NICOLLET	112.181	5,930	6,652	0	0
NOBLES	96.105	7,702	7,402	975	937
NORMAN	101.582	11,687	11,871	1,930	1,960
OLMSTED	115.425	5,029	5,804	6,742	7,781
OTTER TAIL	102.462	239,554	245,452	18,305	18,756
PENNINGTON	123.512	941	1,162	0	0
PINE	112.171	65,177	73,110	11,727	13,154
PIPESTONE	98.697	5,584	5,511	3,485	3,440
POLK	108.187	89,045	96,334	6,296	6,812
POPE	122.099	54,165	66,175	1,366	1,668
RAMSEY	116.872	79,765	93,223	169	198

TABLE 57
POWER LINE TAX CAPACITIES, TAX CAPACITY RATES, AND TAXES
TAXES PAYABLE 1991

<u>COUNTY</u>	<u>AVERAGE TAX RATE</u>	<u>TRANSMISSION LINES</u>		<u>DISTRIBUTION LINES</u>	
		<u>TAX CAPACITY</u>	<u>TAX</u>	<u>TAX CAPACITY</u>	<u>TAX</u>
RED LAKE	105.357	17,241	18,165	970	1,022
REDWOOD	93.112	20,468	19,058	2,733	2,546
RENVILLE	82.580	6,633	5,477	1,237	1,021
RICE	116.529	59,776	69,656	6,915	8,058
ROCK	85.102	35,603	30,299	683	581
ROSEAU	119.084	242,243	288,472	302	360
ST. LOUIS	132.770	701,954	928,523	37,734	49,913
SCOTT	114.774	25,141	28,855	0	0
SHERBURNE	64.134	67,172	43,080	3,336	2,140
SIBLEY	107.869	7,529	8,121	837	903
STEARNS	109.672	281,595	308,832	15,899	17,436
STEELE	106.142	10,088	10,708	9,459	10,040
STEVENS	114.954	43,285	49,758	3,524	4,052
SWIFT	103.353	36,704	37,935	6,267	6,477
TODD	134.602	49,318	66,383	35,992	48,446
TRAVERSE	98.984	23,691	23,446	812	804
WABASHA	100.637	45,154	45,442	7,965	8,014
WADENA	130.174	33,680	43,843	891	1,160
WASECA	105.658	17,404	18,389	10,483	11,076
WASHINGTON	106.280	391,837	416,444	9,702	10,311
WATONWAN	97.486	3,747	3,653	3,965	3,865
WILKIN	93.528	21,514	20,122	4,356	4,074
WINONA	104.260	61,905	64,542	7,530	7,850
WRIGHT	95.366	111,608	106,436	13,741	13,104
YELLOW MEDICINE	101.365	29,783	30,190	3,891	3,946
STATEWIDE TOTAL		6,887,112	7,530,166	413,624	455,535

NOTE: Transmission Lines and Distribution Lines are assessed at 4.95% times market value.
The tax rate for both is the countywide average tax capacity rate.

TABLE 58
SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1991

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
AITKIN	0	55,119	5,188	0	60,307
ANOKA	0	7,639,142	263,276	0	7,902,418
BECKER	492,878	420,847	23,409	141,943	1,079,077
BELTRAMI	19,183	291,218	36,263	118	346,782
BENTON	21,128	586,868	6,101	0	614,097
BIG STONE	84,174	51,334	0	0	135,508
BLUE EARTH	251,634	1,710,533	281,702	0	2,243,869
BROWN	121,449	116,880	4,143	0	242,472
CARLTON	0	70,372	105,045	0	175,417
CARVER	65,427	3,228,694	92,816	3,898	3,390,835
CASS	429,276	168,722	38,146	0	636,144
CHIPPEWA	434,791	198,971	3,357	0	637,119
CHISAGO	423,202	762,454	100,384	0	1,286,040
CLAY	1,414,868	941,405	331,832	0	2,688,105
CLEARWATER	274,027	20,486	2,936	0	297,449
COOK	12,841	63,057	0	0	75,898
COTTONWOOD	187,994	243,357	5,382	124,303	561,036
CROW WING	0	781,186	29,977	0	811,163
DAKOTA	3,390	16,959,744	59,659	0	17,022,793
DODGE	12,006	204,154	5,609	0	221,769
DOUGLAS	525,844	157,412	411,454	0	1,094,710
FARIBAULT	460,880	407,811	303	0	868,994
FILLMORE	0	230,901	0	0	230,901
FREEBORN	993,052	360,434	29,680	0	1,383,166
GOODHUE	0	730,385	21,713	0	752,098
GRANT	81,764	73,431	0	0	155,195
HENNEPIN	0	38,102,695	32,471	0	38,135,166
HOUSTON	0	289,076	684	0	289,760
HUBBARD	755,777	108,113	26,709	0	890,599
ISANTI	0	364,997	9,838	0	374,835
ITASCA	70,711	188,429	0	0	259,140
JACKSON	141,061	120,408	723	0	262,192
KANABEC	27,918	36,839	154	0	64,911
KANDIYOHI	741,133	1,207,527	344,982	0	2,293,642

TABLE 58
SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1991

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
KITTSON	353,583	177,477	0	0	531,060
KOOCHICHING	16,042	46,513	0	143,161	205,716
LAC QUI PARLE	153,794	88,203	892	63,254	306,143
LAKE	0	30,629	2,005	0	32,634
LAKE OF THE WOODS	226,258	4,620	0	0	230,878
LESUEUR	88,723	239,040	38,347	0	366,110
LINCOLN	366,591	16,558	210	185,341	568,700
LYON	125,311	294,423	19,361	0	439,095
MCLEOD	32,385	912,852	352	28,556	974,145
MAHNOMEN	181,697	93,715	500	1,384	277,296
MARSHALL	694,638	1,382	0	0	696,020
MARTIN	888,106	471,892	5,459	103,520	1,468,977
MEEKER	76,669	150,161	7,019	2,436	236,285
MILLE LACS	5,899	210,645	9,718	0	226,262
MORRISON	607,403	270,311	1,694	0	879,408
MOWER	229,880	258,915	5,084	0	493,879
MURRAY	196,377	44,715	0	42,386	283,478
NICOLLET	420,359	606,373	3,258	0	1,029,990
NOBLES	39,200	129	0	354,274	393,603
NORMAN	762,642	112,836	71,268	0	946,746
OLMSTED	33,010	1,457,552	49,596	0	1,540,158
OTTER TAIL	848,508	280,745	69,921	19,962	1,219,136
PENNINGTON	286,456	0	0	0	286,456
PINE	855	63,381	83,586	44,264	192,086
PIPESTONE	0	64,015	383	144,094	208,492
POLK	1,098,814	773,326	39,827	219,165	2,131,132
POPE	182,089	76,123	1,991	0	260,203
RAMSEY	0	19,756,986	1,126,153	345,522	21,228,661
RED LAKE	122,450	20,337	0	0	142,787
REDWOOD	207,198	177,998	13,164	0	398,360
RENVILLE	200,727	273,400	0	589	474,716
RICE	438,424	732,106	42,456	0	1,212,986
ROCK	244,248	19,890	1,758	0	265,896
ROSEAU	165,223	245,366	30,156	0	440,745

TABLE 58
SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1991

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
ST. LOUIS	4,213	926,466	53,302	0	983,981
SCOTT	161,078	2,108,865	179,305	76,687	2,525,935
SHERBURNE	9,178	876,697	19,744	2,276	907,895
SIBLEY	364,290	159,293	3,500	0	527,083
STEARNS	239,983	2,078,137	116,207	0	2,434,327
STEELE	139,928	562,855	9,654	0	712,437
STEVENS	33,212	128,061	0	0	161,273
SWIFT	424,096	45,217	1,017	0	470,330
TODD	415,808	0	0	0	415,808
TRAVERSE	40,764	91,455	83	0	132,302
WABASHA	0	304,961	0	0	304,961
WADENA	158,585	96,286	1,000	0	255,871
WASECA	50,996	190,341	31,189	0	272,526
WASHINGTON	1,416,126	9,101,762	510,874	129,829	11,158,591
WATONWAN	24,016	162,536	1,872	7,104	195,528
WILKIN	224,239	207,939	0	31,344	463,522
WINONA	0	761,672	9,476	0	771,148
WRIGHT	106,453	1,797,529	220,298	296	2,124,576
YELLOW MEDICINE	219,234	113,813	6,048	188,472	527,567
STATEWIDE TOTAL	21,372,166	124,579,500	5,061,663	2,404,178	153,417,507

TABLE 59
TOTAL TAX CAPACITY VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES
OF MINNESOTA COUNTIES FOR PROPERTY TAXES LEVIED IN 1990 PAYABLE IN 1991(1)

COUNTY	Net Tax Payable	Net Tax Capacity Value	Nominal Tax Rate	Market Value	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
AITKIN	\$ 9,517,119	\$ 9,141,292	104.11 %	\$ 517,494,080	96.7 %	\$ 535,154,168	1.78 %
ANOKA	147,071,665	141,611,291	103.86	6,987,671,132	92.7	7,537,940,811	1.95
BECKER	15,567,216	13,688,144	113.73	786,986,405	98.9	795,719,317	1.96
BELTRAMI	14,020,383	11,893,752	117.88	613,146,554	90.2	679,763,364	2.06
BENTON	14,814,236	14,590,004	101.54	686,129,706	92.6	740,960,806	2.00
BIG STONE	2,924,092	2,655,901	110.10	187,472,529	94.4	198,593,781	1.47
BLUE EARTH	30,189,465	29,538,867	102.20	1,446,303,451	86.7	1,668,170,070	1.81
BROWN	10,777,916	12,628,509	85.35	804,270,404	87.7	917,070,018	1.18
CARLTON	16,307,785	12,948,717	125.94	599,016,446	86.3	694,109,439	2.35
CARVER	40,742,991	37,355,974	109.07	1,756,638,421	88.8	1,978,196,420	2.06
CASS	17,149,214	17,766,485	96.53	900,169,055	89.0	1,011,425,904	1.70
CHIPPewa	7,345,222	6,833,370	110.73	418,895,011	91.3	458,811,622	1.60
CHISAGO	16,013,904	14,425,877	111.01	844,779,784	90.1	937,602,424	1.71
CLAY	18,538,657	19,363,277	95.74	1,133,715,268	90.4	1,254,109,810	1.48
CLEARWATER	4,444,184	3,830,875	116.01	181,279,371	100.4	180,557,142	2.46
COOK	4,160,876	4,913,558	84.68	241,079,324	93.4	258,114,908	1.61
COTTONWOOD	8,771,952	8,806,802	99.60	535,835,181	85.6	625,975,679	1.40
CROW WING	28,340,269	33,281,754	85.15	1,667,353,434	91.7	1,818,269,830	1.56
DAKOTA	235,813,832	243,659,093	96.78	10,216,514,069	93.2	10,961,924,967	2.15
DODGE	6,236,050	6,631,304	94.04	469,519,739	85.9	546,588,753	1.14
DOUGLAS	15,000,063	15,361,362	97.65	843,443,793	93.7	900,153,461	1.67
FARIBAULT	9,622,513	11,197,823	85.93	745,703,370	87.3	854,184,845	1.13
FILLMORE	8,357,443	7,557,914	110.58	534,329,598	87.8	608,575,852	1.37
FREEBORN	16,659,517	16,503,892	100.94	974,794,738	86.7	1,124,330,724	1.48
GOODHUE	38,175,885	41,950,941	91.00	1,662,092,980	96.7	1,718,813,837	2.22
GRANT	3,663,430	3,916,417	93.54	263,961,402	98.6	267,709,333	1.37
HENNEPIN	1,328,183,310	1,225,332,578	108.39	45,178,694,893	92.4	48,894,691,443	2.72
HOUSTON	6,310,821	5,665,899	111.38	421,541,964	89.4	471,523,450	1.34
HUBBARD	9,591,852	10,682,174	89.79	529,318,584	92.6	571,618,341	1.68
ISANTI	11,214,350	9,601,590	116.80	625,478,168	87.7	713,202,016	1.57
ITASCA	30,610,366	32,505,237	94.17	1,236,210,506	94.5	1,308,159,266	2.34
JACKSON	7,936,106	9,454,329	83.94	617,307,871	85.1	725,391,153	1.09
KANABEC	5,466,693	4,522,497	120.88	294,981,132	91.5	322,383,751	1.70
KANDIYOHI	20,125,958	18,884,577	106.57	1,088,323,687	91.5	1,189,424,795	1.69
KITTSOON	5,737,180	5,812,023	98.71	317,859,205	89.9	353,569,750	1.62
KOOCHICING	6,292,274	6,505,157	96.73	291,701,893	76.2	382,810,883	1.64
LAC QUI PARLE	4,053,248	4,710,502	86.05	329,208,851	90.3	364,572,371	1.11
LAKE	4,749,735	4,319,130	109.97	233,220,655	74.6	312,628,224	1.52
LAKE/WOODS	2,450,684	1,864,766	131.42	112,968,439	97.2	116,222,674	2.11
LE SUEUR	10,638,883	10,033,994	106.03	661,876,139	86.2	767,837,748	1.39
LINCOLN	3,644,524	3,629,149	100.42	218,351,669	91.5	238,635,704	1.53
LYON	12,771,079	13,658,012	93.51	709,257,084	90.2	786,316,058	1.62
MCLEOD	13,874,361	12,654,484	109.64	802,578,746	88.1	910,986,091	1.52
MAHONOMEN	2,483,619	1,865,090	133.16	132,169,455	93.1	141,965,043	1.75
MARSHALL	6,335,171	7,427,580	85.29	470,920,538	92.8	507,457,476	1.25
MARTIN	14,552,367	16,410,395	88.68	935,506,602	86.5	1,081,510,523	1.35
MEEKER	9,422,511	9,608,027	98.07	615,905,983	97.7	630,405,305	1.49
MILLE LACS	8,888,576	7,011,468	126.77	428,142,302	91.0	470,486,046	1.89
MORRISON	13,867,414	11,768,556	117.83	729,198,573	96.5	755,646,190	1.84
MOWER	18,243,797	16,154,674	112.93	979,845,085	89.8	1,091,141,520	1.67
MURRAY	5,350,881	6,617,802	80.86	439,326,277	87.8	500,371,614	1.07
NICOLLET	12,986,597	11,576,480	112.18	729,089,651	87.9	829,453,528	1.57
NOBLES	10,443,543	10,866,862	96.10	684,267,369	79.6	859,632,373	1.21
NORMAN	5,523,610	5,467,287	101.03	375,145,713	88.1	425,818,062	1.30
OLMSTED	74,080,733	64,180,321	115.43	3,045,082,457	87.9	3,464,257,630	2.14

TABLE 59
TOTAL TAX CAPACITY VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES
OF MINNESOTA COUNTIES FOR PROPERTY TAXES LEVIED IN 1990 PAYABLE IN 1991(1)

COUNTY	Net Tax Payable	Net Tax Capacity Value	Nominal Tax Rate	Market Value	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
OTTER TAIL	\$ 24,571,684	\$ 23,981,191	102.46 %	\$ 1,424,848,945	92.1 %	1,547,067,258	1.59 %
PENNINGTON	5,416,016	4,385,009	123.51	263,744,950	97.6	270,230,482	2.00
PINE	11,237,921	10,027,462	112.07	554,376,538	94.9	584,169,165	1.92
PIPESTONE	4,291,018	4,347,672	98.70	287,149,624	85.6	335,455,168	1.28
POLK	18,598,356	17,792,888	104.53	1,062,088,544	85.6	1,240,757,645	1.50
POPE	6,415,804	5,254,623	122.10	337,610,384	98.8	341,710,915	1.88
RAMSEY	454,431,514	388,829,268	116.87	15,782,166,870	91.0	17,343,040,516	2.62
RED LAKE	2,147,403	2,038,213	105.36	121,497,000	104.1	116,711,816	1.84
REDWOOD	9,772,827	10,495,757	93.11	714,387,183	89.3	799,985,647	1.22
RENVILLE	9,762,491	12,396,672	78.75	825,368,656	84.2	980,247,810	1.00
RICE	23,348,459	20,036,630	116.53	1,181,616,314	83.3	1,418,506,980	1.65
ROCK	4,712,711	5,526,500	85.27	376,857,523	82.8	455,141,936	1.04
ROSEAU	7,445,589	6,255,548	119.02	377,709,121	86.9	434,648,010	1.71
ST. LOUIS	91,539,352	71,937,104	127.25	3,595,546,512	85.8	4,190,613,650	2.18
SCOTT	44,953,931	39,169,557	114.77	1,964,577,166	84.1	2,336,001,386	1.92
SHERBURNE	34,724,253	54,198,356	64.07	1,782,029,725	91.2	1,953,979,962	1.78
SIBLEY	7,206,788	6,681,073	107.87	502,410,365	88.4	568,337,517	1.27
STEARNS	61,819,073	56,377,899	109.65	2,789,144,857	93.8	2,973,501,980	2.08
STEELE	15,999,070	15,073,307	106.14	859,408,169	88.8	967,801,992	1.65
STEVENS	5,397,661	4,695,524	114.95	302,183,784	97.5	309,932,086	1.74
SWIFT	5,315,950	5,143,487	103.35	337,365,766	92.2	365,906,471	1.45
TODD	9,334,165	6,934,664	134.60	478,162,633	99.6	480,082,965	1.94
TRAVERSE	3,545,489	3,583,287	98.95	239,428,673	96.2	248,886,354	1.42
WABASHA	8,115,233	8,058,172	100.71	533,279,565	87.4	610,159,685	1.33
WADENA	5,136,844	3,946,145	130.17	223,666,699	96.5	231,778,963	2.22
WASECA	9,455,742	9,047,090	104.52	567,161,919	84.4	671,992,795	1.41
WASHINGTON	117,079,045	110,175,827	106.27	5,262,736,736	91.1	5,776,878,964	2.03
WATONWAN	6,474,141	6,902,819	93.79	454,847,556	93.1	488,558,062	1.33
WILKIN	4,955,302	5,356,782	92.51	361,525,418	89.3	404,843,693	1.22
WINONA	19,002,923	18,228,949	104.25	977,613,047	91.2	1,071,944,130	1.77
WRIGHT	44,303,618	46,478,556	95.32	2,165,560,222	89.0	2,433,213,733	1.82
YELLOW MEDICINE	6,028,042	5,946,877	101.36	419,587,254	93.7	447,798,564	1.35
Statewide Total	\$ 3,488,594,337	\$ 3,279,946,143	106.36 %	\$ 146,377,712,454	91.0 %	\$ 160,854,629,070	2.17 %

(1) The columns exclude mineral values of \$633,161 for net tax, \$610,245 for net tax capacity value, and \$12,328,179 for market values.

Nominal Tax Rate is net tax payable divided by net tax capacity value.

Indicated market value is the assessors' market value adjusted for the level of assessment as indicated by the assessment sales ratio study. Effective Tax Rate is the net tax payable divided by the indicated market value.

SECTION V: Manufactured Home

Property Tax Data

TABLE 60
MANUFACTURED HOME VALUES, TAXES AND CREDITS
TAXES PAYABLE 1990

COUNTY	NUMBER OF ASSESSMENTS	MARKET VALUE	NET TAX CAPACITY			TOTAL TAXES LEVIED						TOTAL CREDITS	NET TAX PAYABLE
			HOMESTEAD	NON-HOMESTEAD	TOTAL	COUNTY	CITY	TOWN	SCHOOL DISTRICT	SPECIAL DISTRICT	TOTAL		
AITKIN	448	1,844,300	10,892	18,095	28,987	11,167	606	3,651	13,504	46	28,974	2,916	26,058
ANOKA	4,465	66,034,900	628,702	91,164	719,866	207,567	116,613	2,774	326,059	27,981	680,994	0	680,994
BECKER	1,024	4,917,200	37,471	30,771	68,242	31,439	3,887	6,265	30,081	462	72,134	0	72,134
BELTRAMI	1,223	8,072,500	59,449	57,256	116,705	50,853	5,123	11,296	58,517	382	126,171	0	126,171
BENTON	887	7,161,600	63,551	24,006	87,557	28,747	14,014	3,063	42,180	268	88,272	0	88,272
BIG STONE	81	354,100	2,481	2,942	5,423	2,143	1,520	171	2,103	78	6,015	0	6,015
BLUE EARTH	1,368	9,728,600	84,562	37,879	122,441	39,297	26,574	3,553	53,494	170	123,088	0	123,088
BROWN	508	2,289,900	19,061	11,116	30,177	8,549	5,713	546	10,763	111	25,682	0	25,682
CARLTON	366	2,358,200	19,783	11,235	31,018	15,024	5,922	2,054	15,954	1,481	40,435	0	40,435
CARVER	1,049	14,045,600	124,269	48,108	172,377	56,599	22,618	2,195	80,389	4,497	166,298	0	166,298
CASS	669	4,348,200	16,239	66,931	83,170	30,073	1,645	9,407	33,843	136	75,104	0	75,104
CHIPPEWA	163	1,024,100	8,280	5,883	14,163	5,215	2,262	510	5,444	24	13,455	0	13,455
CHISAGO	998	9,202,500	78,615	39,348	117,963	48,991	18,477	3,641	61,945	208	133,262	0	133,262
CLAY	783	4,853,800	41,041	22,119	63,160	22,578	11,457	876	32,509	1,050	68,470	0	68,470
CLEARWATER	175	815,400	6,105	5,878	11,983	6,822	996	840	5,479	177	14,314	0	14,314
COOK	61	382,700	3,019	2,098	5,117	2,215	283	64	1,530	362	4,454	1,558	2,896
COTTONWOOD	56	201,000	1,448	1,686	3,134	1,023	308	256	1,578	4	3,169	0	3,169
CROW WING	1,099	8,433,400	53,060	80,363	133,423	36,288	15,064	6,439	51,027	1,082	109,900	4,308	105,592
DAKOTA	3,678	50,164,700	467,014	103,759	570,773	120,184	118,907	1,807	266,058	22,310	529,266	0	529,266
DODGE	347	2,176,000	18,848	8,736	27,584	9,216	6,243	1,511	11,133	0	28,103	0	28,103
DOUGLAS	1,099	3,411,700	22,044	31,205	53,249	18,617	3,590	4,937	22,081	87	49,312	0	49,312
FARIBAUT	109	622,200	4,508	5,142	9,650	2,501	1,956	333	3,488	14	8,292	0	8,292
FILLMORE	254	1,695,800	14,729	6,658	21,387	7,397	4,426	1,920	9,878	0	23,621	0	23,621
FREEBORN	285	1,457,400	11,416	9,383	20,799	7,642	3,168	499	8,254	0	19,563	0	19,563
GOODHUE	1,015	8,925,100	71,879	46,724	118,603	25,974	25,908	6,431	48,141	564	107,018	0	107,018
GRANT	86	556,400	4,453	3,056	7,509	2,457	1,368	391	2,695	29	6,940	0	6,940
HENNEPIN	1,333	10,733,900	90,719	49,460	140,179	39,444	28,155	0	67,833	5,796	141,228	0	141,228
HOUSTON	390	2,884,800	26,491	6,830	33,321	14,099	5,937	1,692	15,870	72	37,670	0	37,670
HUBBARD	281	1,735,400	12,877	11,826	24,703	8,334	440	2,687	11,108	41	22,610	0	22,610
ISANTI	534	5,396,400	46,714	20,496	67,210	31,879	9,447	4,528	28,389	125	74,368	0	74,368
ITASCA	891	5,260,094	41,104	30,696	71,800	30,370	5,281	5,904	27,373	372	69,300	23,480	45,820
JACKSON	190	741,600	7,234	6,879	14,113	3,821	731	1,393	6,874	31	12,850	0	12,850
KANABEC	459	3,382,200	26,963	19,593	46,556	24,386	3,170	2,943	22,888	107	53,494	0	53,494
KANDIYOHI	1,124	6,223,700	43,825	55,033	98,858	36,978	7,647	7,101	43,649	738	96,113	0	96,113
KITSON	88	695,000	6,097	2,430	8,527	2,020	1,791	411	4,839	107	9,168	0	9,168
KOOCHICHING	762	5,487,700	33,215	63,681	96,896	38,220	24,857	372	35,436	333	99,218	172	99,046
LAC QUI PARLE	66	339,000	2,645	2,267	4,912	1,257	652	313	1,893	94	4,209	0	4,209
LAKE	82	475,200	3,798	2,470	6,268	4,595	450	731	1,702	86	7,564	2,605	4,959
LAKE/WOODS	551	3,077,800	10,431	48,535	58,966	30,841	533	7,304	19,665	112	58,455	0	58,455
LESUEUR	520	2,374,900	16,487	18,574	35,061	13,773	4,510	1,824	17,527	180	37,814	0	37,814
LINCOLN	63	274,500	1,702	3,129	4,831	2,282	425	451	1,830	70	5,058	0	5,058
LYON	240	1,158,900	9,191	7,215	16,406	5,153	3,578	214	6,461	75	15,481	0	15,481
MCLEOD	668	5,889,300	52,196	20,005	72,201	25,479	17,350	2,153	34,048	202	79,232	0	79,232
MAHNOMEN	73	303,100	2,258	2,009	4,267	2,782	211	322	1,958	131	5,404	0	5,404

TABLE 60
MANUFACTURED HOME VALUES, TAXES AND CREDITS
TAXES PAYABLE 1990

COUNTY	NUMBER OF ASSESSMENTS	MARKET VALUE	NET TAX CAPACITY			TOTAL TAXES LEVIED						TOTAL CREDITS	NET TAX PAYABLE
			HOMESTEAD	NON-		COUNTY	CITY	TOWN	SCHOOL DISTRICT	SPECIAL DISTRICT	TOTAL		
				HOMESTEAD	TOTAL								
MARSHALL	243	1,434,400	11,789	7,583	19,372	4,431	1,829	1,286	9,898	400	17,844	0	17,844
MARTIN	215	1,326,800	11,544	5,023	16,567	4,029	3,020	453	7,416	22	14,940	0	14,940
MEEKER	400	3,516,000	27,303	23,571	50,874	13,953	7,694	3,496	20,388	109	45,640	0	45,640
MILLE LACS	573	3,775,800	26,150	29,811	55,961	27,285	4,279	4,507	25,578	103	61,752	0	61,752
MORRISON	519	3,621,400	27,778	24,175	51,953	24,506	5,115	4,041	23,142	188	56,992	0	56,992
MOWER	303	1,943,300	17,205	6,684	23,889	9,128	4,415	807	11,506	74	25,930	0	25,930
MURRAY	118	480,900	3,529	3,188	6,717	1,870	646	481	2,525	9	5,531	0	5,531
NICOLLET	578	5,050,500	43,790	20,007	63,797	22,652	13,006	939	32,994	100	69,691	0	69,691
NOBLES	202	1,126,200	8,786	7,412	16,198	4,836	4,552	207	7,743	118	17,456	0	17,456
NORMAN	98	575,400	4,946	2,424	7,370	2,173	1,183	281	3,668	218	7,523	0	7,523
OLMSTED	1,732	16,119,600	150,831	30,921	181,752	63,581	21,430	9,388	92,458	0	186,857	0	186,857
OTTER TAIL	1,350	6,861,300	43,719	65,532	109,251	37,961	5,389	14,138	53,941	1,698	113,127	0	113,127
PENNINGTON	423	2,567,700	22,374	9,929	32,303	14,720	7,418	983	20,972	552	44,645	0	44,645
PINE	982	5,984,700	31,550	71,986	103,536	38,225	2,669	8,935	55,645	1,272	106,746	0	106,746
PIPESTONE	80	376,000	3,094	2,000	5,094	2,069	824	206	1,732	7	4,838	0	4,838
POLK	651	4,133,200	32,589	25,508	58,097	20,452	13,069	2,681	24,866	1,959	63,027	0	63,027
POPE	154	832,300	6,314	5,101	11,415	4,034	436	908	6,064	442	11,884	0	11,884
RAMSEY	3,007	37,185,800	351,052	61,515	412,567	136,616	66,771	0	210,445	19,668	433,500	0	433,500
RED LAKE	78	416,500	3,790	1,131	4,921	2,053	1,057	339	1,588	75	5,112	0	5,112
REDWOOD	167	1,002,600	8,506	4,404	12,910	3,861	2,998	419	6,725	15	14,018	0	14,018
RENVILLE	236	1,556,600	13,790	5,328	19,118	4,088	4,207	789	6,743	41	15,868	0	15,868
RICE	955	6,417,700	53,116	32,243	85,359	26,327	15,146	2,116	49,312	715	93,616	0	93,616
ROCK	76	450,000	3,572	2,792	6,364	2,074	569	476	2,588	7	5,714	0	5,714
ROSEAU	934	7,647,391	67,442	24,838	92,280	26,967	4,942	5,742	55,892	1,468	95,011	0	95,011
ST. LOUIS	1,760	12,095,375	97,915	64,074	161,989	102,146	36,162	5,670	74,479	628	219,085	22,616	196,469
SCOTT	748	6,858,900	60,851	23,061	83,912	28,596	13,135	2,739	36,435	1,466	82,371	0	82,371
SHERBURNE	441	3,308,300	25,774	21,966	47,740	8,321	5,679	2,765	20,687	544	37,996	0	37,996
SIBLEY	130	953,100	8,567	2,892	11,459	4,333	2,264	557	4,500	62	11,716	0	11,716
STEARNS	1,505	11,197,800	84,504	77,352	161,856	52,101	16,013	17,637	76,998	1,293	164,042	0	164,042
STEELE	404	3,786,400	33,328	13,872	47,200	13,090	7,868	1,974	23,582	0	46,514	0	46,514
STEVENS	103	543,200	4,485	2,841	7,326	2,976	1,414	216	2,944	10	7,560	0	7,560
SWIFT	105	589,600	4,864	3,096	7,960	3,069	1,085	281	3,511	14	7,960	0	7,960
TODD	607	3,612,400	20,842	41,800	62,642	32,356	4,776	5,992	29,368	182	72,674	0	72,674
TRAVERSE	51	283,500	2,571	735	3,306	991	506	117	1,453	29	3,096	0	3,096
WABASHA	712	5,078,000	35,810	40,072	75,882	26,085	11,924	4,510	32,409	0	74,928	0	74,928
WADENA	284	1,134,100	8,476	8,731	17,207	9,743	2,223	1,186	7,345	31	20,528	0	20,528
WASECA	326	1,973,100	15,024	13,867	28,891	10,543	3,483	1,155	12,259	45	27,485	0	27,485
WASHINGTON	1,458	13,906,000	118,541	62,227	180,768	44,652	42,410	618	84,919	9,250	181,849	0	181,849
WATONWAN	99	593,300	3,862	6,057	9,919	3,534	1,950	180	3,944	25	9,633	0	9,633
WILKIN	157	1,225,100	10,022	6,687	16,709	6,029	2,114	405	6,937	122	15,607	0	15,607
WINONA	1,341	7,362,600	65,271	24,413	89,684	31,603	11,040	7,367	40,521	50	90,581	0	90,581
WRIGHT	2,153	24,224,500	228,755	36,251	265,006	57,834	42,192	13,966	134,680	2,735	251,407	0	251,407
YELLOW MEDICINE	115	600,400	4,015	5,889	9,904	3,072	1,572	607	3,737	36	9,024	0	9,024
STATEWIDE TOTAL	57,184	485,238,560	4,114,902	2,071,658	6,186,560	2,053,256	934,287	247,333	2,882,007	115,977	6,232,860	57,655	6,175,205

TABLE 61
COMPARISON OF 1989 AND 1990 MANUFACTURED HOME MARKET VALUE,
TOTAL TAX CAPACITY, AND NET TAX BY COUNTY

COUNTY	MARKET VALUE			TOTAL TAX CAPACITY (1)			NET TAX PAYABLE		
	1989	1990	PERCENT CHANGE	1989 (2)	1990	PERCENT CHANGE	1989	1990	PERCENT CHANGE
AITKIN	1,897,840	1,844,300	-2.82%	31,968	28,987	-9.33%	24,210	26,058	7.63%
ANOKA	66,387,200	66,034,900	-0.53%	1,120,362	719,866	-35.75%	720,846	680,994	-5.53%
BECKER	4,872,000	4,917,200	0.93%	85,133	68,242	-19.84%	62,061	72,134	16.23%
BELTRAMI	7,925,900	8,072,500	1.85%	143,110	116,705	-18.45%	126,088	126,171	0.07%
BENTON	7,011,300	7,161,600	2.14%	124,405	87,557	-29.62%	96,400	88,272	-8.43%
BIG STONE	392,400	354,100	-9.76%	7,023	5,423	-22.78%	7,122	6,015	-15.54%
BLUE EARTH	9,583,200	9,728,600	1.52%	169,378	122,441	-27.71%	121,112	123,088	1.63%
BROWN	2,414,100	2,289,900	-5.14%	42,720	30,177	-29.36%	31,050	25,682	-17.29%
CARLTON	2,419,500	2,358,200	-2.53%	43,620	31,018	-28.89%	41,509	40,435	-2.59%
CARVER	14,598,000	14,045,600	-3.78%	252,049	172,377	-31.61%	160,845	166,298	3.39%
CASS	4,305,700	4,348,200	0.99%	74,613	83,170	11.47%	70,076	75,104	7.18%
CHIPPEWA	1,113,200	1,024,100	-8.00%	20,210	14,163	-29.92%	15,577	13,455	-13.62%
CHISAGO	9,471,300	9,202,500	-2.84%	167,593	117,963	-29.61%	144,552	133,262	-7.81%
CLAY	5,938,800	4,853,800	-18.27%	107,493	63,160	-41.24%	94,345	68,470	-27.43%
CLEARWATER	772,100	815,400	5.61%	14,221	11,983	-15.74%	12,131	14,314	18.00%
COOK	358,800	382,700	6.66%	6,114	5,117	-16.30%	2,545	2,896	13.79%
COTTONWOOD	247,000	201,000	-18.62%	4,810	3,134	-34.84%	3,908	3,169	-18.91%
CROW WING	8,370,700	8,433,400	0.75%	149,247	133,423	-10.60%	108,889	105,592	-3.03%
DAKOTA	54,578,000	50,164,700	-8.09%	940,013	570,773	-39.28%	637,175	529,266	-16.94%
DODGE	1,948,600	2,176,000	11.67%	35,361	27,584	-21.99%	30,925	28,103	-9.13%
DOUGLAS	3,862,100	3,411,700	-11.66%	68,538	53,249	-22.31%	56,491	49,312	-12.71%
FARIBAUT	674,100	622,200	-7.70%	12,862	9,650	-24.97%	10,130	8,292	-18.14%
FILLMORE	1,616,900	1,695,800	4.88%	29,319	21,387	-27.05%	25,445	23,621	-7.17%
FREEBORN	1,545,000	1,457,400	-5.67%	28,377	20,799	-26.70%	22,466	19,563	-12.92%
GOODHUE	8,367,200	8,925,100	6.67%	145,898	118,603	-18.71%	100,630	107,018	6.35%
GRANT	619,700	556,400	-10.21%	10,683	7,509	-29.71%	8,582	6,940	-19.13%
HENNEPIN	11,956,500	10,733,900	-10.23%	213,492	140,179	-34.34%	160,566	141,228	-12.04%
HOUSTON	2,968,600	2,884,800	-2.82%	51,217	33,321	-34.94%	38,186	37,670	-1.35%
HUBBARD	1,928,400	1,735,400	-10.01%	34,478	24,703	-28.35%	23,549	22,610	-3.99%
ISANTI	5,405,100	5,396,400	-0.16%	94,990	67,210	-29.25%	83,849	74,368	-11.31%
ITASCA	5,288,900	5,260,094	-0.54%	93,198	71,800	-22.98%	50,033	45,820	-8.42%
JACKSON	765,200	741,600	-3.08%	14,917	14,113	-5.39%	12,306	12,850	4.42%

TABLE 61
COMPARISON OF 1989 AND 1990 MANUFACTURED HOME MARKET VALUE,
TOTAL TAX CAPACITY, AND NET TAX BY COUNTY

COUNTY	MARKET VALUE			TOTAL TAX CAPACITY (1)			NET TAX PAYABLE		
	1989	1990	PERCENT CHANGE	1989 (2)	1990	PERCENT CHANGE	1989	1990	PERCENT CHANGE
KANABEC	3,446,900	3,382,200	-1.88%	63,610	46,556	-26.81%	57,432	53,494	-6.86%
KANDIYOHI	6,407,200	6,223,700	-2.86%	117,795	98,858	-16.08%	104,018	96,113	-7.60%
KITTSON	711,200	695,000	-2.28%	12,509	8,527	-31.83%	8,794	9,168	4.25%
KOOCHICHING	3,198,700	5,487,700	71.56%	57,081	96,896	69.75%	43,882	99,046	125.71%
LAC QUI PARLE	371,800	339,000	-8.82%	6,480	4,912	-24.19%	4,539	4,209	-7.27%
LAKE	416,300	475,200	14.15%	7,330	6,268	-14.48%	5,017	4,959	-1.16%
LAKE/WOODS	2,658,100	3,077,800	15.79%	46,378	58,966	27.14%	48,758	58,455	19.89%
LE SUEUR	2,485,200	2,374,900	-4.44%	44,153	35,061	-20.59%	37,462	37,814	0.94%
LINCOLN	294,300	274,500	-6.73%	5,769	4,831	-16.26%	5,405	5,058	-6.42%
LYON	1,374,900	1,158,900	-15.71%	25,953	16,406	-36.79%	21,412	15,481	-27.70%
MCLEOD	6,459,300	5,889,300	-8.82%	116,552	72,201	-38.05%	99,922	79,232	-20.71%
MAHNOMEN	265,800	303,100	14.03%	4,535	4,267	-5.91%	4,030	5,404	34.09%
MARSHALL	1,473,100	1,434,400	-2.63%	26,782	19,372	-27.67%	19,169	17,844	-6.91%
MARTIN	1,763,500	1,326,800	-24.76%	31,817	16,567	-47.93%	23,065	14,940	-35.23%
MEEKER	3,786,200	3,516,000	-7.14%	70,718	50,874	-28.06%	53,495	45,640	-14.68%
MILLE LACS	3,670,900	3,775,800	2.86%	63,485	55,961	-11.85%	56,329	61,752	9.63%
MORRISON	3,826,500	3,621,400	-5.36%	68,935	51,953	-24.63%	59,362	56,992	-3.99%
MOWER	1,976,800	1,943,300	-1.69%	35,311	23,889	-32.35%	27,249	25,930	-4.84%
MURRAY	514,500	480,900	-6.53%	8,921	6,717	-24.70%	6,500	5,531	-14.91%
NICOLLET	4,965,700	5,050,500	1.71%	89,767	63,797	-28.93%	75,032	69,691	-7.12%
NOBLES	1,014,600	1,126,200	11.00%	18,542	16,198	-12.64%	16,050	17,456	8.76%
NORMAN	594,200	575,400	-3.16%	9,894	7,370	-25.51%	7,412	7,523	1.50%
OLMSTED	15,614,100	16,119,600	3.24%	273,635	181,752	-33.58%	193,434	186,857	-3.40%
OTTER TAIL	6,935,200	6,861,300	-1.07%	123,968	109,251	-11.87%	107,209	113,127	5.52%
PENNINGTON	2,486,800	2,567,700	3.25%	44,278	32,303	-27.04%	37,996	44,645	17.50%
PINE	5,119,500	5,984,700	16.90%	93,245	103,536	11.04%	89,733	106,746	18.96%
PIPESTONE	428,000	376,000	-12.15%	7,884	5,094	-35.39%	6,318	4,838	-23.43%
POLK	4,109,800	4,133,200	0.57%	74,114	58,097	-21.61%	63,913	63,027	-1.39%
POPE	901,200	832,300	-7.65%	17,612	11,415	-35.19%	13,824	11,884	-14.03%
RAMSEY	37,367,400	37,185,800	-0.49%	633,127	412,567	-34.84%	401,323	433,500	8.02%
RED LAKE	439,100	416,500	-5.15%	7,763	4,921	-36.61%	5,876	5,112	-13.00%
REDWOOD	968,700	1,002,600	3.50%	16,822	12,910	-23.26%	13,684	14,018	2.44%

TABLE 61
COMPARISON OF 1989 AND 1990 MANUFACTURED HOME MARKET VALUE,
TOTAL TAX CAPACITY, AND NET TAX BY COUNTY

COUNTY	MARKET VALUE			TOTAL TAX CAPACITY (1)			NET TAX PAYABLE		
	1989	1990	PERCENT CHANGE	1989 (2)	1990	PERCENT CHANGE	1989	1990	PERCENT CHANGE
RENVILLE	1,674,900	1,556,600	-7.06%	29,164	19,118	-34.45%	17,815	15,868	-10.93%
RICE	6,355,900	6,417,700	0.97%	114,438	85,359	-25.41%	95,605	93,616	-2.08%
ROCK	463,100	450,000	-2.83%	8,795	6,364	-27.64%	6,869	5,714	-16.81%
ROSEAU	6,979,256	7,647,391	9.57%	121,608	92,280	-24.12%	78,879	95,011	20.45%
ST. LOUIS	11,837,275	12,095,375	2.18%	209,718	161,989	-22.76%	186,456	196,469	5.37%
SCOTT	6,845,500	6,858,900	0.20%	121,349	83,912	-30.85%	98,165	82,371	-16.09%
SHERBURNE	3,191,800	3,308,300	3.65%	58,722	47,740	-18.70%	40,368	37,996	-5.88%
SIBLEY	1,164,400	953,100	-18.15%	20,225	11,459	-43.34%	15,141	11,716	-22.62%
STEARNS	11,404,000	11,197,800	-1.81%	210,002	161,856	-22.93%	171,944	164,042	-4.60%
STEELE	3,717,600	3,786,400	1.85%	63,761	47,200	-25.97%	39,246	46,514	18.52%
STEVENS	543,300	543,200	-0.02%	9,897	7,326	-25.97%	7,903	7,560	-4.34%
SWIFT	650,600	589,600	-9.38%	11,969	7,960	-33.49%	9,870	7,960	-19.35%
TODD	3,807,400	3,612,400	-5.12%	69,962	62,642	-10.46%	75,236	72,674	-3.41%
TRAVERSE	315,700	283,500	-10.20%	4,832	3,306	-31.58%	3,177	3,096	-2.55%
WABASHA	4,895,200	5,078,000	3.73%	87,923	75,882	-13.70%	77,141	74,928	-2.87%
WADENA	1,425,600	1,134,100	-20.45%	27,107	17,207	-36.52%	27,490	20,528	-25.33%
WASECA	1,960,900	1,973,100	0.62%	36,782	28,891	-21.45%	27,888	27,485	-1.45%
WASHINGTON	13,629,300	13,906,000	2.03%	240,011	180,768	-24.68%	167,498	181,849	8.57%
WATONWAN	669,100	593,300	-11.33%	12,550	9,919	-20.96%	11,913	9,633	-19.14%
WILKIN	1,314,700	1,225,100	-6.82%	23,821	16,709	-29.86%	19,063	15,607	-18.13%
WINONA	7,762,100	7,362,600	-5.15%	135,248	89,684	-33.69%	94,635	90,581	-4.28%
WRIGHT	24,928,200	24,224,500	-2.82%	423,590	265,006	-37.44%	269,504	251,407	-6.71%
YELLOW MEDICINE	766,800	600,400	-21.70%	14,712	9,904	-32.68%	12,512	9,024	-27.88%
STATEWIDE TOTAL	491,951,471	485,238,560	-1.36%	8,618,363	6,186,560	-28.22%	6,375,561	6,175,205	-3.14%

(1) In payable year 1990, net tax capacity replaced gross tax capacity.

(2) For comparison purposes, the 1989 gross tax capacity has been converted to net tax capacity (X 75.9%).

TABLE 62
MANUFACTURED HOME HOMESTEAD AND AGRICULTURAL CREDIT AID
(MH HACA) BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1990

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWN</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
AITKIN	5,200	623	1,247	6,130	0	13,200
ANOKA	211,950	99,133	1,707	414,271	10,271	737,332
BECKER	13,824	3,812	2,730	19,977	126	40,469
BELTRAMI	30,082	4,261	3,806	40,151	138	78,438
BENTON	24,553	2,815	1,912	32,218	0	61,498
BIG STONE	1,279	1,464	51	1,461	24	4,279
BLUE EARTH	31,904	18,307	3,229	59,597	385	113,422
BROWN	6,421	4,904	302	11,660	52	23,339
CARLTON	12,103	4,728	1,568	13,275	542	32,216
CARVER	48,794	17,246	723	74,761	228	141,752
CASS	7,142	562	1,854	9,331	0	18,889
CHIPPEWA	4,578	1,840	401	3,657	0	10,476
CHISAGO	39,625	15,366	2,037	54,281	0	111,309
CLAY	21,558	12,657	638	36,632	1,328	72,813
CLEARWATER	3,812	487	363	3,827	0	8,489
COOK	1,847	264	58	1,167	0	3,336
COTTONWOOD	751	267	165	1,572	0	2,755
CROW WING	18,329	9,512	2,250	26,802	432	57,325
DAKOTA	129,734	124,704	886	345,347	1,516	602,187
DODGE	7,392	6,071	740	10,525	0	24,728
DOUGLAS	10,307	4,281	1,326	14,585	68	30,567
FARIBAULT	1,805	1,685	204	2,532	101	6,327
FILLMORE	5,967	5,921	1,517	7,226	0	20,631
FREEBORN	5,790	2,915	428	6,598	0	15,731
GOODHUE	14,674	18,681	2,610	41,764	712	78,441
GRANT	1,842	1,255	172	3,495	26	6,790
HENNEPIN	36,138	18,299	0	34,116	2,568	91,121
HOUSTON	13,102	7,314	1,491	14,880	0	36,787
HUBBARD	5,335	176	1,170	7,308	0	13,989
ISANTI	28,675	6,710	2,584	26,290	0	64,259
ITASCA	21,596	5,904	2,909	22,028	272	52,709
JACKSON	1,949	927	425	1,876	0	5,177
KANABEC	17,361	2,817	1,188	15,497	337	37,200
KANDIYOHI	20,684	5,696	2,428	22,915	370	52,093
KITTSOON	1,706	1,503	287	3,914	1	7,411

TABLE 62
MANUFACTURED HOME HOMESTEAD AND AGRICULTURAL CREDIT AID
(MH HACA) BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1990

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWN</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
KOOCHICHING	12,896	5,869	0	14,786	0	33,551
LAC QUI PARLE	865	700	169	1,247	64	3,045
LAKE	2,660	472	294	1,386	0	4,812
LAKE OF THE WOODS	4,273	630	675	3,532	0	9,110
LESUEUR	8,456	3,657	711	9,491	0	22,315
LINCOLN	1,304	364	174	1,283	28	3,153
LYON	4,125	3,380	96	6,843	60	14,504
MCLEOD	21,774	18,839	1,211	37,430	97	79,351
MAHNOMEN	1,108	260	124	1,539	0	3,031
MARSHALL	3,527	1,918	769	8,454	269	14,937
MARTIN	4,306	3,858	331	9,402	0	17,897
MEEKER	10,907	7,734	2,107	21,069	0	41,817
MILLE LACS	13,717	4,213	1,240	24,236	0	43,406
MORRISON	14,809	4,298	1,778	17,630	58	38,573
MOWER	8,180	4,544	682	8,711	59	22,176
MURRAY	1,155	986	197	1,321	48	3,707
NICOLLET	16,701	12,818	716	18,047	0	48,282
NOBLES	3,213	3,125	171	5,547	77	12,133
NORMAN	1,736	1,521	150	2,740	312	6,459
OLMSTED	58,615	20,373	7,051	80,913	0	166,952
OTTER TAIL	18,172	4,458	4,732	24,695	715	52,772
PENNINGTON	10,749	6,410	611	13,510	1,841	33,121
PINE	14,071	2,557	2,239	17,545	0	36,412
PIPESTONE	1,862	839	165	2,071	0	4,937
POLK	14,488	10,195	1,809	20,224	233	46,949
POPE	2,917	384	518	3,737	251	7,807
RAMSEY	131,518	53,338	0	245,663	73,355	503,874
RED LAKE	2,062	985	236	2,030	0	5,313
REDWOOD	2,852	2,621	201	5,566	0	11,240
RENVILLE	4,502	4,140	597	6,691	0	15,930
RICE	19,135	13,195	1,237	39,313	540	73,420
ROCK	1,592	484	287	1,622	0	3,985
ROSEAU	17,769	4,427	2,680	40,273	1,148	66,297
ST. LOUIS	67,220	27,098	3,621	56,062	445	154,446
SCOTT	27,506	7,646	2,587	45,532	336	83,607

TABLE 62
 MANUFACTURED HOME HOMESTEAD AND AGRICULTURAL CREDIT AID
 (MH HACA) BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
 TAXES PAYABLE 1990

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWN</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
SHERBURNE	5,985	4,699	1,270	32,922	97	44,973
SIBLEY	4,591	2,907	654	5,010	44	13,206
STEARNS	33,008	20,541	8,593	67,614	977	130,733
STEELE	11,087	8,210	1,322	18,213	66	38,898
STEVENS	2,238	1,135	155	2,178	0	5,706
SWIFT	2,500	1,351	266	3,469	39	7,625
TODD	14,426	3,808	1,880	14,826	105	35,045
TRAVERSE	800	887	43	718	189	2,637
WABASHA	14,684	8,242	2,647	22,207	4	47,784
WADENA	7,651	1,342	691	6,385	2	16,071
WASECA	6,526	3,399	408	7,825	0	18,158
WASHINGTON	34,791	23,295	137	68,774	3,620	130,617
WATONWAN	2,243	1,363	56	2,839	0	6,501
WILKIN	4,434	2,541	132	6,534	0	13,641
WINONA	25,891	11,995	4,822	38,880	48	81,636
WRIGHT	56,863	51,444	10,884	136,441	3,375	259,007
YELLOW MEDICINE	2,640	1,842	299	4,237	0	9,018
STATEWIDE TOTALS	1,568,909	800,444	119,831	2,630,879	107,999	5,228,062