

MINNESOTA Department of Revenue

Property Taxes Levied in Minnesota

1991 Assessments
Taxes Payable in 1992



St. Paul, Minnesota

Property Tax Bulletin No. 21

**Cover Photograph
High Bridge Generating Plant
St. Paul, MN
September 9, 1925**

Courtesy Northern States Power Company

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 tax rates are determined. Section II contains historical data (from as far back as 1925) and shows how taxes and values have changed over the years. Section III looks at current year values, both market and net tax capacity, of the various classifications of property. Section IV is devoted to current year tax data, including information on taxes levied and credits. Section V consists of information on manufactured home values and taxes.

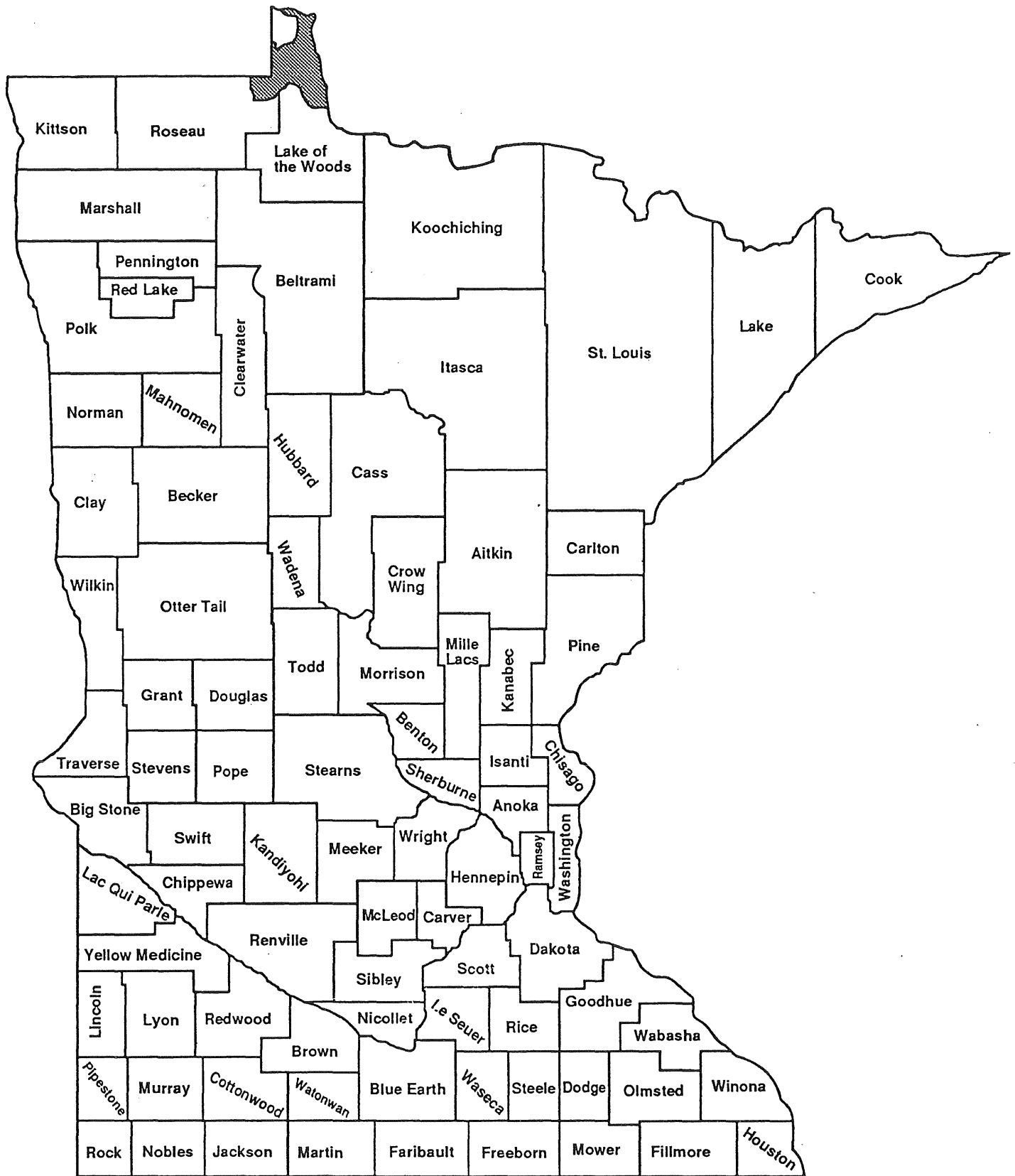


TABLE OF CONTENTS

	PAGE
Foreword	
Minnesota County Map	II
I. Review of the Minnesota Property Tax System	
1. Determination of Values	1
2. Determination of Tax Rates, Tax Before Credits, and Net Tax	10
3. Collection of Taxes	22
4. Manufactured Homes	23
II. Historical Data	
1. Values, Total Taxes Levied Including Special Assessments, and Statewide Average Tax Rates, Taxes Payable 1925-1992	25
2. Real and Personal Property Taxes Levied, Taxes Payable 1940 - 1992	27
3. Real and Personal Property Tax Levies Including Special Assessments, by Governmental Subdivision, Taxes Payable 1925-1992	29
4. Real and Personal Property Tax Levies Excluding Special Assessments, by Governmental Subdivision, Taxes Payable 1961-1992	30
5. Total Special Taxing District Property Tax Levies Excluding Special Assessments, by Major Category of Special Taxing District, Taxes Payable 1973-1992	32
6. Special Assessments on Real Property, Taxes Payable 1961-1992	34
7. Market Value of Real and Personal Property by Property Type, Taxes Payable 1974-1992	35
8. Real and Personal Property Values by Property Type, Taxes Payable 1974-1992: Assessed Value 1974 - 1988; Tax Capacity Value 1989 - 1992	36
9. Estimated Distribution of Gross Tax by Property Type of Real and Personal Property, Taxes Payable 1974-1992	37

TABLE OF CONTENTS (continued)

	PAGE
10. Estimated Distribution of Net Tax by Property Type of Real and Personal Property, Taxes Payable 1974-1992	38
11. Taxable Value Determination Data Taxes Payable 1974 - 1992	39
12. Real Property Classification Percentages by Property Type, Taxes Payable 1972-1992	40
13. General and Debt Levy by Governmental Unit, Taxes Payable 1972-1992	48
14. Disparity Reduction Aid Before and After the 90% Limitation, by Type of Governmental Unit, Taxes Payable 1989-1992.....	50
15. Certified Equalization Aid to Cities, Taxes Payable 1990-1992.....	51
16. Certified Homestead and Agricultural Credit Aid (HACA) by Type of Governmental Unit, Taxes Payable 1990-1992	51
17. Homestead Credit Determination Data Taxes Payable 1968-1989	52
18. Number of Homesteads and Homestead Credit Amounts Taxes Payable 1972-1989	53
19. Number of Agricultural, Non-Agricultural and Total Homesteads, Taxes Payable 1975-1992	54
20. Taconite Homestead Credit, Percentages and Maximums, Taxes Payable 1972-1992	55
21. Agricultural Credit Acreage Limits, Taxes Payable 1972-1989.....	56
22. Agricultural Credit Amounts, Taxes Payable 1972-1989.....	57
23. Agricultural Preserves, County Conservation, Disaster, Enterprise Zone, Native Prairie, Power Line, Reduced Assessment, Small Business, Disparity Reduction and Wetlands Credits Taxes Payable 1981-1992	58
24. Agricultural Preserve Credit Tax Rate Data Taxes Payable 1982-1992	60

TABLE OF CONTENTS (continued)

	PAGE
25. Residential and Farm Homestead Property Taxes and Credits Taxes Payable 1974 - 1992	61
26. Credit Adjustment Amounts for Prior Years for Real Property Taxes Payable 1974-1992	62
27. Power Line Taxes, Taxes Payable 1960-1992.....	63
28. Tax Increment Financing Districts Increment Values, Taxes and Credits, Taxes Payable 1974-1992	64
29. Fiscal Disparity Contribution and Distribution Values and Tax Amounts, Taxes Payable 1975-1992	65
30. Manufactured Home Personal Property Homestead Base Values and Classification Ratios, Taxes Payable 1973-1992.....	67
31. Manufactured Home Market Values, Total Tax Capacity, Taxes Levied, Credit Amounts, Number of Assessments and Net Tax, Taxes Payable 1973-1991	68
32. Comparison of Payable 1991 and 1992 Tax Data by County	
A. County, City and Township Levy	69
B. School District, Special Taxing District and Total Levy.....	72
C. Net Tax Payable, Total Tax Capacity and Average Local Tax Rate	75
33. Comparisons of Payable 1991 and 1992 Tax Increment Financing Tax Capacity and Increment Tax.....	78
III. Current Year Net Tax Capacity Valuation and Market Valuation Data	
34. 1991 Market Value of Real and Personal Property by County.....	86
35. 1991 Market Value of Real and Personal Property by Use Class by County by City and Township	
A. Farm, Timber, Seasonal, Residential, Apartments, Seasonal Commercial and Vacant Land	89

TABLE OF CONTENTS (continued)

	PAGE
B. Commercial, Industrial, Public Utility, Mineral, Railroad and Total Market Value.....	95
36. Green Acres Effect on Farm Land Market Value Taxes Payable 1992.....	101
37. 1991 Net Tax Capacity Value of Real and Personal Property by Legal Class by County by City and Township	
A. Agricultural Net Tax Capacity Values	105
B. Agricultural (continued)	113
C. Non-Agricultural Net Tax Capacity Values	121
D. Non-Agricultural (continued).....	129
E. Non-Agricultural (continued).....	137
F. Total Non-Agricultural, Total Real Property, and Personal Property	145
G. Class 3a (continued), Total Personal, Total Real and Personal Property.....	153
38. Taxable Value Determination Data by County for Taxes Payable 1992	161
 IV. Current Year Taxes - Payable 1992	
Part A: By Taxing District	
39. Real and Personal Property Taxes Levied by County by Taxing District, Taxes Payable 1992.....	165
Explanation of Categorical Division of County, City, Town, School District and Special Taxing District Levies by Major Purpose	178

TABLE OF CONTENTS (continued)

	PAGE
40. County Government Tax Levies by Major Purpose	
Taxes Payable 1992.....	183
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	
41. City Tax Levies by Major Purpose, Taxes Payable 1992	186
General Tort Revenue	
General All Other Revenue	
Indebtedness	
Road and Bridge	
Miscellaneous	
Total City Levy Excluding Special Assessments	
City Special Assessments	
Total City Levy Including Special Assessments	
42. Town Tax Levies by Major Purpose, Taxes Payable 1992.....	189
General Tort Revenue	
General All Other Revenue	
Indebtedness	
Road and Bridge	
Miscellaneous	
Total Town Levy Excluding Special Assessments	
Town Special Assessments	
Total Town Levy Including Special Assessments	
43. School District Tax Levies by Major Purpose	
Taxes Payable 1992.....	192
Maintenance	
Transportation	
Community Service	
Capital Expenditure	
Indebtedness	
Technical Debt and Maintenance	
Total School District Levy Excluding Technical College	
and Secondary Co-op Facilities Levy	
Technical College - #287, #916 and #917 General, Debt and Other	
Total School District Levy Including Technical College and SCF	

TABLE OF CONTENTS (continued)

	PAGE
44. Special Taxing District Tax Levies by Major Purpose, Taxes Payable 1992..... General Revenue Bonds and Interest Total	195
Part B: By Use Classification	
45. Estimated Distribution of the Gross Tax By Use Class by County, Taxes Payable in 1992.....	208
46. Estimated Distribution of the Net Tax by Use Class by County, Taxes Payable 1992	216
Part C: Miscellaneous Data	
47. Certified Homestead and Agricultural Credit Aid (HACA) by County, by Type of Governmental Unit, Taxes Payable 1992.....	223
48. Certified Equalization Aid to Cities, By County, Taxes Payable 1992.....	225
49. Disparity Reduction Aid (DRA) After the 90% Limitation by County, by Type of Governmental Unit Taxes Payable 1992.....	226
50. Disparity Reduction Aid (DRA) by County, Before and After the 90% Tax Rate Limitation Taxes Payable 1992.....	228
51. Net Tax Capacity Values, and Rates, Total Taxes and Credits and Net Tax by County, by City and Township Taxes Payable 1992	230
52. Power Line Credit by County, by City and Township, Taxes Payable 1992	237
53. Agricultural Preserves Credit and County Conservation Credit, Number of Parcels and Acres, Net Tax Capacity, and Credit Amounts, Taxes Payable 1992.....	239
54. Disparity Reduction Credit, Number of Parcels and Credit Amounts by County, Taxes Payable 1992	240

TABLE OF CONTENTS (continued)

	PAGE
55. Enterprise Zone Credit, Number of Parcels, Net Tax Capacity, and Credit Amount by County, Taxes Payable 1992.....	240
56. Disaster Credit, Number of Parcels, Net Tax Capacity Difference and Credit Amount, Taxes Payable 1992	240
57. 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 1992	241
58. Fiscal Disparity Contribution and Distribution Valuation and Tax Difference by County, Taxes Payable 1992	242
59. Fiscal Disparity Distribution Tax by Type of Governmental Unit, Taxes Payable 1992	243
60. Power Line Tax Capacities, Tax Capacity Rates and Taxes Taxes Payable 1992.....	244
61. Special Assessments on Real Property by Governmental Unit: Taxes Payable 1992.....	247
62. Total Tax Capacity Value, Indicated Market Value and Effective Tax Rates of Minnesota Counties for Property Taxes Levied in 1991 Payable 1992	250
V. Manufactured Home Property Tax Data	
63. Manufactured Home Values, Taxes, and Credits Taxes Payable 1991.....	253
64. Comparison of Payable 1990 and 1991 Manufactured Home Market Value, Total Tax Capacity and Net Tax by County.....	255
65. Manufactured Home Homestead and Agricultural Credit Aid (MH HACA) By County By Type of Governmental Unit Taxes Payable 1991.....	258

TABLE OF CONTENTS (continued)

	PAGE
FIGURES	
1. Total Market Value of Real and Personal Property by Use Class For Assessment 1991 (Distribution Chart).....	85
2. Total Net Tax Capacity of Real and Personal Property by Use Class For Assessment 1991 (Distribution Chart).....	104
3. Total Real and Personal Property Tax by Taxing District for Taxes Payable 1992 (Distribution Chart).....	182
4. Estimated Distribution of the Gross Tax Payable in 1992 by Use Class Statewide.....	207
5. Estimated Distribution of the Net Tax Payable in 1992 by Use Class Statewide.....	215

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 1992

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, 1991, due and payable in 1992. 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 1992.

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 1992.

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 25.)

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 1992. Information about exempt property was included in the 1987 bulletin (Property Tax Bulletin No.16), and will be included in the 1993 bulletin.

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 1992

(Table 12, page 40). Following is a listing of the classification percentages used for the 1991 assessment, taxes payable in 1992.

REAL PROPERTY

<u>Year Class</u>	<u>Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
1a	1933	Residential homestead:*	
		1st \$72,000 market value	1.00%
		Market value between \$72,000 and \$115,000	2.00%
		Market value in excess of \$115,000	2.50%
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 \$72,000 market value: agricultural	
		House, garage and one acre	1.00%
		Remainder	.45%
		Market value \$72,000 to \$115,000: agricultural	
		House, garage and one acre	2.00%
		Remainder	.45%
		Market value over \$115,000: agricultural	
		House, garage and one acre	2.50%
		Remainder to 320 acres	1.30%
		Remainder over 320 acres	1.60%
		\$32,000 to \$72,000 market value: residential	1.00%
		Market value \$72,000 to \$115,000: residential	2.00%
		Market value over \$115,000: residential	2.50%
1c	1959 & 1989	Commercial seasonal recreational residential not used for more than 250 days per year which includes a portion used as a homestead by the owner:	
		1st \$32,000 market value	.80%
		Excess market value over \$32,000	1.00%

* 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>Year Class</u>	<u>Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
2a	1933	Agricultural homestead: 1st \$72,000 market value - House, garage and one acre Remainder Market value \$72,000 to \$115,000 - House, garage and one acre Remainder Agricultural homestead: Market value over \$115,000 - House, garage and one acre Remainder to 320 acres Remainder over 320 acres	 1.00% .45% 2.00% .45% 2.50% 1.30% 1.60%
2b	1957	Timberland	1.60%
2b	1923	Agricultural non-homestead: Land	1.60%
4b		House, garage and one acre	2.80%
3a		Commercial, industrial, public utility land and buildings, railroad operating property:	
	1981	1st \$100,000 market value	3.10%
	1974	Excess over \$100,000 market value	4.75%
3b	1982	Employment Property (Enterprise Zones): Competitive City or Zone: 1st \$50,000 Excess over \$50,000 Border City 1st \$100,000 Excess over \$100,000	 2.30% 3.60% 3.10% 4.75%
4a	1971	Non-homestead residential: a. Apartments with four or more units not qualifying as Title II National Housing	 3.50%
4c		b. Apartment Land	2.80% or 3.50%
4a		c. Private for Profit Hospitals	3.50%

REAL PROPERTY

<u>Year Class</u>	<u>Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
4b		Unclassified manufactured homes	2.80%
4b		Residential non-homestead, 3 units or less	2.80%
4c		Post Secondary Student Housing	2.30%
4c	1959	Seasonal residential for recreational purposes: a. Commercial, but not used for more than 250 days per year (example: resort)	2.30%
		b. Non-commercial (example: cabin)	2.20%
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	2.30%
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%

REAL PROPERTY

<u>Year Class</u>	<u>Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
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	4.75%
5	1913	Unmined Iron Ore	4.75%
5	1913	"Low Recovery" Iron Ore	4.75%
		Severed mineral interests tax	*
5	1980	Vacant land	4.75%
5		All property not included in any other class	4.75%

PERSONAL PROPERTY

None		Structures on leased public lands in rural areas	2.30%, 3.10% 3.60% or 4.75%
5		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	4.75%
None		Leased agricultural real estate of exempt land (M.S. 272.01, Subd. 2)	1.60% or 2.80%
None	1969	Owner occupied residences on leased public or railroad lands	**
None	1981	Leased homestead on land owned by occupant	**

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

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

PERSONAL PROPERTY

3a*	Structures on leased public lands in urban areas	3.10% & 4.75%
	Structures on railroad operating right-of-ways	3.10% & 4.75%
	Leased all other (non-agricultural) real estate of exempt land (M.S. 272.01, Subd.2)	3.10% & 4.75%
	Systems of electric, gas and water utilities	3.10% & 4.75%
	All other taxable personal property	3.10% & 4.75%

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 |

* Assessed at 3.10% on first \$100,000 of market value and assessed at 4.75% on excess.

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.

Minnesota Agricultural Property Tax Law - Green Acres

The Minnesota Agricultural Property Tax Law, commonly known as the Green Acres Law, provides that certain property owners, engaged in agricultural pursuit, can apply for deferment of higher valuations (based on potential use) and consequent taxes payable, including special assessments. For the current taxes payable the property is valued and taxed based upon its valuation for farm purposes. Green acres effect on farm land value in 1992 is reported in Table 36, page 101.

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 on the following page.)

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 1992 was \$319.14.

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 38, page 161. 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 52, page 237).

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 1992, six types of increment districts exist:

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

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

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

For TIF districts certified on or before May 1, 1988, the tax generated by the product of the current total local tax rate and the retained captured value is retained by the TIF district and used to finance the project debt. If a TIF district was certified after May 1, 1988, the tax retained by the TIF district is equal to the product of the original local tax rate times the retained captured value. The original local tax rate is the total local tax

rate for the original year of the TIF district. If the current local tax rate is greater than the original tax rate, the difference between them times the retained captured value is excess TIF tax and is distributed to the local units of government.

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

Tax increment values and taxes can be found in Table 33, page 78.

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. A major 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 and taxes had been determined.

According to Minnesota Statute, the basic formula for calculating the payable 1992 HACA is:

$\begin{aligned} &\text{Payable 1991 Certified HACA} \times \text{the Growth Adjustment Factor} \\ &\quad \text{PLUS} \\ &\text{A Net Tax Capacity Adjustment Factor and a Fiscal Disparity Adjustment Factor} \end{aligned}$

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 manufactured 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.

1992 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 1991, multiplied by 1.0 minus the ratio of the city's net tax capacity per capita and 900, or:
- (2) 12% of the 1991 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 1992 certified DRA amounts were calculated by applying an adjustment factor (for the class rate changes from payable 1991 to 1992) to the payable 1991 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 1992 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

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. (See table 56, page 240).

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 1992, 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 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 1992, 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 1991 statewide average township local tax rate was 99%. This rate is then multiplied by 105%, resulting in a base rate for payable 1992 agricultural preserve tax capacity of 104%. The difference between the total local tax rate and 104% is applied to the land and non-residential buildings net tax capacity within the agricultural preserve to determine the 1992 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 53, page 239).

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 1992, one county in Minnesota reported enterprise zone property tax credits. (See Table 55 , page 240.)

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)

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 1992, 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 \$248.40 for those receiving the 57% credit and \$273.70 for those receiving the 66% credit. The taconite homestead credit is calculated and deducted from the tax before credits. (See Table 20, page 55.) 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 delivers 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, penalties, interest and costs. 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 postmark date on the envelope containing the property tax statement.

Tax Payments

Real estate property taxes over \$50 may be paid to the county treasurer in two equal installments. In general, half of the total tax is due on or before May 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, homestead properties are charged a four percent penalty on the unpaid second half taxes due and non-homestead properties are also charged a four percent penalty. 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 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 1991 assessment, taxes payable in 1991 (see tables 63 and 64), manufactured homes not classified as real property were assessed using the real property class rates for assessment year 1990. These rates can be found on Table 12, pages 43 and 47.

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 taxes payable in the same year.

Manufactured homes not treated as real property may also qualify for certain property tax credits, including the taconite credit and disaster credit (see Property Tax Credits, page 17).

The county treasurer must send out tax statements to the owners of personal property manufactured homes by July 15 each year. The total amount of tax must be paid by August 31st.

SECTION II

Historical Data

TABLE 1
(cont.)
VALUES, TOTAL TAXES LEVIED INCLUDING SPECIAL ASSESSMENTS
AND STATEWIDE AVERAGE TAX RATES
TAXES PAYABLE 1925 - 1992

Assessed Values						
Taxes Payable	Homestead (2) Real Estate	Non-Homestead Real Estate	Personal Property	Total	Average Tax Rate(1)	Total Taxes Levied
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
1992	1,147,121,558	1,948,801,163	132,766,806	3,228,689,527	115.011 %	3,873,553,668

(1) The statewide average tax rate is exclusive of special assessments. 1925 - 1988 tax rates are expressed in mills.
1989 - 1992 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 - 1992

<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>
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 31.

TABLE 2
(cont.)
REAL AND PERSONAL PROPERTY TAXES LEVIED
TAXES PAYABLE 1940 - 1992

									Net Tax Payable Including Special Assessments
<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>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	47,583,239	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
1992	3,568,198,266	145,155,457	3,713,353,723	115.011 %	8,568,713	---	3,701,794,613	160,199,945	3,861,994,558

NOTE: Footnotes may be found on page 31.

TABLE 3
REAL AND PERSONAL PROPERTY TAX LEVIES INCLUDING SPECIAL ASSESSMENTS
BY GOVERNMENTAL SUBDIVISION
TAXES PAYABLE 1925 - 1992

<u>Taxes Payable</u>	<u>State</u>	<u>County</u>	<u>City</u>	<u>Township</u>	<u>School District</u>	<u>Special Taxing District (4)</u>	<u>Total Taxes (3)</u>	<u>Homestead Credit (2)</u>	<u>Agricultural Credit (2)</u>	<u>Net Taxes (5)</u>
1925	\$ 11,328,852	\$ 24,433,435	\$ 35,738,899	\$ 9,090,016	\$ 40,545,990	\$ ---	\$ 121,136,992	\$ ---	\$ ---	\$ 121,136,992
1930	12,592,013	28,011,761	40,706,761	9,900,199	42,073,115	---	133,283,849	---	---	133,283,849
1940	11,759,124	31,191,775	34,829,112	6,336,143	31,690,086	---	115,806,240	---	---	115,806,240
1950	11,719,355	59,244,112	56,721,400	10,366,677	63,292,057	---	201,343,601	---	---	201,343,601
1951	12,051,000	61,316,974	58,256,389	10,417,950	68,401,778	---	210,444,091	---	---	210,444,091
1952	11,728,666	70,060,610	63,153,622	11,784,185	73,691,460	---	230,418,543	---	---	230,418,543
1953	11,210,204	75,149,135	67,266,360	12,552,040	79,852,136	---	246,029,875	---	---	246,029,875
1954	15,900,345	76,141,584	74,532,805	13,055,500	88,821,273	---	268,451,507	---	---	268,451,507
1955	14,811,840	77,946,468	78,685,899	13,033,365	97,196,565	---	281,674,137	---	---	281,674,137
1956	15,027,012	84,772,948	83,019,143	12,967,746	108,175,620	---	303,962,469	---	---	303,962,469
1957	15,552,697	87,606,226	92,176,076	12,661,345	124,733,408	---	332,729,752	---	---	332,729,752
1958	19,955,842	97,973,630	101,080,861	12,549,949	140,597,754	---	372,158,036	---	---	372,158,036
1959	19,965,700	106,631,402	107,921,966	12,710,749	155,829,230	---	403,059,047	---	---	403,059,047
1960	23,878,094	112,975,068	111,179,187	12,482,086	177,222,607	---	437,737,042	---	---	437,737,042
1961	22,937,982	119,184,056	118,305,938	12,367,041	196,697,769	---	469,492,786	---	---	469,492,786
1962	24,801,597	130,230,248	128,233,198	12,979,710	212,672,714	---	508,917,467	---	---	508,917,467
1963	29,754,399	137,229,288	135,043,261	13,911,916	229,990,607	---	545,929,471	---	---	545,929,471
1964	29,879,360	151,694,758	134,555,247	14,013,174	245,289,177	---	575,431,716	---	---	575,431,716
1965	27,820,383	161,255,316	141,162,146	13,780,233	267,433,606	---	611,451,684	---	---	611,451,684
1966	38,322,818	160,194,890	147,258,860	13,902,385	286,692,776	---	646,371,729	---	---	646,371,729
1967	36,481,201	163,455,598	154,136,297	14,939,268	316,122,805	---	685,135,169	---	---	685,135,169
1968	---	167,588,552	159,827,530	13,649,765	322,744,876	4,397,216	668,207,939	78,768,510	---	589,439,429
1969	---	191,869,859	177,014,464	13,164,187	412,368,058	4,782,170	799,198,739	95,304,787	---	703,893,952
1970	---	207,861,416	195,278,139	14,616,659	489,309,155	5,339,118	912,404,487	108,054,831	---	804,349,656
1971	---	241,175,930	227,210,819	15,495,795	595,312,009	5,968,779	1,085,163,332	127,596,363	---	957,566,969
1972	---	249,346,013	223,437,490	15,599,053	504,452,892	14,748,136	1,007,585,584	117,085,619	---	890,499,965
1973	---	256,835,461	226,835,829	15,596,239	521,696,691	16,255,383	1,037,219,602	122,753,051	---	914,466,551
1974	---	283,824,499	245,391,040	16,565,021	568,556,959	21,930,270	1,136,267,789	189,373,196	---	946,894,593
1975	---	323,903,244	280,237,222	17,522,904	631,719,865	37,342,219	1,307,397,971	206,708,572	---	1,100,689,399
1976	---	339,410,441	295,797,233	20,161,728	657,055,360	31,138,634	1,364,549,835	220,254,291	---	1,144,295,544
1977	---	379,243,365	328,532,136	23,211,784	757,026,429	36,212,319	1,543,744,497	234,562,666	29,499,567	1,279,682,264
1978	---	409,107,775	339,682,520	25,286,325	777,952,689	36,939,728	1,612,044,585	243,964,012	35,165,192	1,332,915,381
1979	---	438,513,020	347,977,849	28,503,861	817,858,349	41,639,698	1,704,015,976	254,088,892	41,634,224	1,408,292,860
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	495,537,943	49,599,475	1,099,690,985	95,255,530	2,430,398,968	495,705,796	1,830,683,661	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	126,080,929	2,510,308,518
1987	---	877,679,646	658,275,749	69,874,272	1,441,103,526	204,320,022	3,421,316,479	609,222,978	115,621,847	2,694,364,381
1988	---	952,980,592	686,724,686	73,140,641	1,509,728,030	250,669,713	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
1992	---	1,013,747,532	640,764,965	69,158,308	1,460,231,019	349,201,787	3,873,553,668	8,568,713	---	3,861,994,558

NOTE: Footnotes may be found on page 31.

TABLE 4
REAL AND PERSONAL PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS
BY GOVERNMENTAL SUBDIVISION
TAXES PAYABLE 1961 – 1992

<u>Taxes Payable</u>	<u>State</u>	<u>County</u>	<u>City</u>	<u>Township</u>	<u>School District</u>	<u>Special Taxing District (4)</u>	<u>Total Taxes (3)</u>	<u>Homestead Credit (2)</u>	<u>Agricultural Credit (2)</u>	<u>Net Taxes (5)</u>
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	287,411,005	---	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	160,319,419	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	13,608,342	504,452,892	14,748,136	957,373,983	117,085,618	---	840,288,365
1973	---	253,246,879	176,578,010	14,883,803	521,696,691	16,255,383	982,660,767	122,753,051	---	859,907,716
1974	---	280,067,618	195,330,871	15,689,529	568,556,959	21,840,144	1,081,485,121	189,373,196	---	892,111,925
1975	---	320,331,566	223,849,623	16,671,959	631,719,865	37,255,023	1,246,500,553	206,708,572	---	1,039,791,981
1976	---	335,647,162	233,800,387	18,816,538	657,055,360	31,014,581	1,297,320,467	220,254,291	---	1,077,066,176
1977	---	374,950,902	262,998,033	21,907,677	757,026,429	36,044,337	1,472,445,842	234,562,666	29,499,567	1,208,383,609
1978	---	402,923,923	273,909,562	24,325,877	777,952,689	36,509,062	1,538,696,661	243,964,012	35,165,192	1,259,567,457
1979	---	433,062,934	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	96,847,321	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	585,377,928	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
1992	---	989,221,703	511,869,787	64,357,525	1,460,231,019	347,223,632	3,713,353,723	8,568,713	---	3,701,794,613

NOTE: Footnotes may be found on page 31.

FOOTNOTES FOR TABLES 2,3 AND 4

1) Due to the elimination of the "adjusted market value" concept, the mill rate decreased to approximately one-third of the previous level. Average tax capacity rate replaced mill rate in payable year 1989. See explanation on page 2.

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 14.

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..... 46,774,964	1986..... 141,184,290	1991..... 304,944,335
1977..... 19,418,464	1982..... 65,019,879	1987..... 169,633,883	1992..... 339,982,742
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	1992..... 467,315
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	1992..... 255,788,716
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:

	1981	1982	1983		
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		
	1984	1985	1986	1987	1988
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
	1989	1990	1991	1992	
Power Line Credit	\$ 169,649	\$ 117,986	\$ 127,495	\$ 133,334	
Agricultural Preserves.....	43,684	45,885	52,851	108,162	
County Conservation.....	38,568	60,625	117,919	123,959	
Disaster Credit.....	---	1,416	---	4,044	
Enterprise Zone Credit.....	221,498	122,213	74,440	29,040	
Disparity Reduction Credit..	1,911,475	2,465,026	2,333,330	2,591,858	

TABLE 5
TOTAL SPECIAL TAXING DISTRICT PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS
BY MAJOR CATEGORY OF SPECIAL TAXING DISTRICT
TAXES PAYABLE 1968 - 1992
PART A

<u>Taxes Payable</u>	<u>County Park District</u>	<u>Hospital District</u>	<u>Housing and Redevelopment Authority</u>	<u>Metropolitan Airport Commission</u>	<u>Metropolitan Council</u>	<u>Mosquito Control</u>	<u>Regional Railroad Authority</u>
1968	\$ -	\$ 244,339	\$ 650,246	\$ 1,072,655	\$ 632,776	\$ 792,540	\$ -
1969	-	423,176	676,611	980,667	699,580	759,419	-
1970	710,337	521,055	704,791	-	1,062,076	758,186	-
1971	858,519	647,924	725,154	-	1,325,348	839,789	-
1972	2,239,929	714,094	1,063,014	-	1,414,811	879,217	-
1973	2,368,893	821,773	1,089,977	-	1,484,262	910,517	-
1974	2,560,041	810,537	1,126,343	-	1,668,085	1,208,602	-
1975	2,938,928	899,076	1,292,316	-	4,823,415	1,274,464	-
1976	3,773,824	998,399	1,425,194	-	3,224,454	1,445,777	-
1977	4,570,010	1,026,148	951,431	-	3,811,702	1,576,168	-
1978	4,130,224	978,740	1,214,194	-	2,921,312	1,569,911	-
1979	4,393,791	983,101	1,101,941	-	3,482,417	1,783,945	-
1980	4,854,214	1,233,134	1,076,729	-	4,318,480	2,136,961	-
1981	5,173,321	1,288,857	1,555,766	-	5,038,734	2,521,935	-
1982	5,399,800	1,383,498	1,726,678	-	5,889,347	2,736,389	2,242,559
1983	5,188,318	1,413,533	2,039,430	-	7,251,314	4,644,736	2,369,141
1984	5,532,329	1,507,029	2,145,826	-	8,278,198	6,592,998	2,556,177
1985	5,358,891	1,943,711	2,323,538	-	7,525,387	6,992,939	2,623,078
1986	5,881,911	2,514,321	2,347,326	-	8,910,761	7,605,738	-
1987	6,144,366	2,590,248	2,591,966	-	8,399,989	8,305,000	-
1988	6,405,550	2,500,373	3,165,076	-	9,413,855	8,636,616	6,541,383
1989	7,024,065	2,497,323	3,583,065	-	11,519,889	7,417,660	10,805,631
1990	5,920,802	2,225,530	4,002,222	-	9,130,412	4,501,322	10,235,365
1991	6,343,263	2,381,813	4,945,431	-	7,387,047	7,550,523	20,289,697
1992	7,169,039	2,541,072	4,935,625	-	9,923,416	6,759,346	835,004

TABLE 5
TOTAL SPECIAL TAXING DISTRICT PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS
BY MAJOR CATEGORY OF SPECIAL TAXING DISTRICT
TAXES PAYABLE 1968 – 1992
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
1992	2,015,691	1,387,786	118,390	255,788,716	50,814,429	4,297,697	635,045	347,221,256

TABLE 6
SPECIAL ASSESSMENTS ON REAL PROPERTY (1)
TAXES PAYABLE 1961 – 1992

<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
1992	24,525,829	128,895,178	4,800,783	---	1,978,155	160,199,945

(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 - 1992

TAXES PAYABLE	AGRICULTURAL				NON-AGRICULTURAL				
	FARM	TIMBER	SEASONAL REC. RESIDENTIAL	TOTAL	RESIDENTIAL	APARTMENTS	VACANT LAND	SEASONAL REC. COMMERCIAL	COMMERCIAL LAND & BLDGS (1)
1974	\$ 6,303,871,903	\$ 7,157,475	\$ 532,070,520	\$ 8,843,099,898	\$ 15,123,842,854	\$ 1,614,780,690	\$ 348,562,363	\$ 53,965,464	\$ 3,823,509,740
1975	6,415,081,434	7,143,240	550,207,227	6,972,431,901	15,909,193,646	1,718,909,545	322,113,418	54,043,020	4,028,012,668
1976	7,204,668,563	8,339,440	621,913,053	7,834,921,056	17,996,178,514	1,908,965,218	360,860,866	61,641,609	4,304,266,445
1977	8,058,720,982	9,851,885	704,518,467	8,773,091,334	20,150,118,450	1,994,111,189	380,343,576	66,231,879	4,545,891,478
1978	9,348,348,273	11,142,655	812,018,422	10,171,509,350	22,781,313,802	2,170,109,016	420,662,547	76,174,749	4,861,545,171
1979	11,291,851,033	13,706,476	949,587,147	12,255,144,656	26,260,897,915	2,367,157,774	447,738,678	86,487,145	5,241,287,545
1980	16,517,441,178	16,548,300	1,279,248,464	17,813,237,942	32,650,855,828	2,831,762,888	557,918,679	106,182,742	5,988,120,106
1981	26,422,088,185	23,327,332	1,970,387,655	28,415,803,172	44,838,182,270	3,716,100,473	986,763,964	143,734,288	7,233,511,847
1982	30,797,646,931	29,729,041	2,349,969,650	33,177,345,622	50,427,888,036	4,232,673,810	1,101,393,577	159,902,513	8,409,866,305
1983	34,172,311,884	120,176,286	2,592,990,933	36,885,479,103	54,637,426,680	4,722,035,165	1,193,803,418	172,952,315	9,391,546,418
1984	35,588,551,236	259,660,399	2,719,347,921	38,567,559,556	56,511,581,667	4,917,466,003	1,210,452,459	181,056,009	10,305,294,300
1985	34,244,000,633	275,174,660	2,931,273,120	37,450,448,413	59,020,795,238	5,108,689,116	1,211,438,807	185,009,846	11,032,134,417
1986	30,633,105,044	268,943,127	3,111,635,287	34,013,683,458	61,220,786,478	5,446,365,024	1,196,248,352	179,946,092	12,193,554,649
1987	25,077,533,923	267,707,402	3,210,276,140	28,555,517,465	62,935,815,619	5,954,132,515	1,237,633,810	193,041,295	13,278,037,597
1988	20,491,742,485	271,366,535	3,335,072,433	24,098,181,453	66,493,164,493	6,460,735,934	1,306,105,594	198,634,534	14,765,626,249
1989	19,927,755,533	274,418,430	3,496,012,563	23,698,186,526	71,536,885,314	6,918,909,271	1,336,261,603	205,365,130	16,224,420,955
1990	20,678,182,949	290,500,828	3,617,442,828	24,586,126,605	76,018,910,651	7,236,501,158	1,443,210,670	205,507,402	17,289,905,062
1991	22,372,367,108	293,933,231	3,796,655,719	26,462,956,058	80,455,863,981	7,485,467,093	1,501,028,957	212,955,776	18,371,812,261
1992	23,937,742,990	297,911,938	3,974,327,948	28,209,982,876	84,009,470,399	7,542,493,838	1,455,205,117	214,735,048	18,378,447,233
NON-AGRICULTURAL (continued)									
TAXES PAYABLE	INDUSTRIAL LAND & BLDGS.	PUBLIC UTILITY	MINERALS	RAILROAD	TOTAL	TOTAL REAL PROPERTY	TOTAL PERSONAL PROPERTY	TOTAL REAL & PERSONAL PROPERTY	
1974	\$ 1,556,912,698	\$ 1,163,984,436	\$ 116,887,846	\$ --	\$ 23,802,446,091	\$ 30,645,545,989	\$ 881,433,388	\$ 31,526,979,377	
1975	1,612,960,413	1,310,873,142	93,438,975	--	25,049,544,827	32,021,976,728	927,230,681	32,949,207,409	
1976	1,828,889,510	1,391,155,581	76,430,587	--	27,928,388,330	35,763,309,386	915,329,883	36,678,639,269	
1977	1,937,023,729	1,477,905,415	77,202,479	--	30,628,828,195	39,401,919,529	946,713,401	40,348,632,930	
1978	2,030,491,108	1,655,954,434	82,424,268	--	34,078,675,095	44,250,184,445	984,260,913	45,234,445,358	
1979	2,231,508,189	1,754,169,998	89,998,852	--	38,479,246,096	50,734,390,752	1,052,941,093	51,787,331,845	
1980	2,528,222,265	1,839,702,910	93,724,564	--	46,596,489,982	64,409,727,924	1,127,182,828	65,536,910,752	
1981	3,034,683,491	2,037,160,608	79,998,582	--	62,070,135,523	90,485,938,695	1,223,819,987	91,709,758,682	
1982	3,390,006,915	2,099,121,343	76,600,468	256,443,314	70,153,896,271	103,331,241,893	1,557,557,879	104,888,799,772	
1983	3,767,085,215	2,109,955,233	67,272,250	290,837,273	76,352,913,967	113,238,393,070	1,704,442,662	114,942,835,732	
1984	4,102,152,791	2,170,149,016	62,531,394	268,862,758	79,729,546,397	118,297,105,953	1,822,351,991	120,119,457,944	
1985	4,242,537,439	2,178,098,193	50,898,900	188,156,757	83,217,758,713	120,668,207,126	1,892,326,701	122,560,533,827	
1986	4,527,820,690	2,195,300,605	42,058,516	201,528,611	87,203,609,017	121,217,292,475	1,967,183,838	123,184,476,313	
1987	4,926,765,777	2,366,688,338	33,081,276	246,000,040	91,171,196,267	119,726,713,732	2,033,815,060	121,760,528,792	
1988	5,360,553,376	2,616,339,981	25,596,874	244,253,648	97,471,010,683	121,569,192,136	2,077,487,365	123,646,679,501	
1989	5,675,454,320	2,789,666,634	17,301,031	256,083,276	104,960,347,534	128,658,534,060	2,111,366,270	130,769,900,330	
1990	5,757,537,249	2,855,395,240	17,328,557	265,284,133	111,089,580,122	135,675,706,727	2,649,874,844	138,325,581,571	
1991	5,984,870,739	2,860,318,131	12,328,179	258,863,551	117,143,508,668	143,606,464,726	2,783,575,907	146,390,040,633	
1992	6,181,068,417	2,873,438,409	9,837,055	275,769,444	120,940,464,960	149,150,447,836	2,873,816,502	152,024,264,338	

(1) Includes \$294,334 of "All Other Class 5 Property" not included in any other class, located in Hubbard County only.

TABLE 8
REAL AND PERSONAL PROPERTY VALUES BY PROPERTY TYPE, TAXES PAYABLE 1974 - 1992
ASSESSED VALUE 1974 - 1988; TAX CAPACITY VALUE 1989 - 1992 (1)

AGRICULTURAL					NON-AGRICULTURAL				
TAXES PAYABLE	SEASONAL REC.				SEASONAL REC.				COMMERCIAL
	FARM	TIMBER	RESIDENTIAL	TOTAL	RESIDENTIAL	APARTMENTS	VACANT LAND	COMMERCIAL	LAND & BLDGS.(2)
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
1992	284,531,663	4,766,586	87,435,215	376,733,464	1,147,707,299	245,941,106	69,122,237	3,558,832	822,403,868
NON-AGRICULTURAL (continued)									
TAXES PAYABLE	INDUSTRIAL LAND & BLDGS.	PUBLIC UTILITY	MINERALS	RAILROAD	TOTAL	TOTAL REAL PROPERTY	TOTAL PERSONAL PROPERTY	REAL & PERSONAL PROPERTY	
1974	\$ 668,456,592	\$ 414,541,241	\$ 58,443,923	\$ ----	\$ 8,430,070,335	\$ 10,533,319,965	\$ 374,755,614	\$ 10,908,075,579	
1975	693,572,978	468,487,509	45,172,553	----	8,883,548,178	11,028,849,707	393,777,244	11,422,626,951	
1976	786,422,492	496,058,541	37,490,885	----	9,969,408,327	12,400,377,422	388,145,792	12,788,523,214	
1977	832,920,204	525,738,553	37,671,317	----	10,903,227,280	13,631,443,217	401,396,204	14,032,839,421	
1978	873,111,179	589,300,208	40,196,673	----	11,281,563,320	14,214,797,070	417,352,695	14,632,149,765	
1979	959,548,524	624,365,083	43,736,500	----	12,068,583,065	15,477,077,792	444,909,746	15,921,987,538	
1980	1,087,135,577	654,627,210	45,729,367	----	13,471,115,416	17,614,740,615	473,975,146	18,088,715,761	
1981	1,304,913,900	722,578,703	39,999,291	----	16,202,486,220	21,369,562,328	515,956,691	21,885,519,019	
1982	1,447,369,761	744,109,456	38,300,229	110,270,619	18,301,091,146	24,355,839,165	657,198,624	25,013,037,789	
1983	1,608,873,198	749,353,299	33,636,125	125,060,022	20,097,042,692	26,859,320,940	719,236,489	27,578,557,429	
1984	1,744,056,764	768,699,591	31,265,697	115,610,984	20,548,230,862	27,603,262,506	769,544,956	28,372,807,462	
1985	1,783,221,212	772,147,033	25,449,450	80,907,404	21,304,556,202	28,146,965,204	797,750,680	28,944,715,884	
1986	1,903,086,942	779,786,805	21,029,258	86,657,299	22,466,736,474	28,412,803,371	828,890,699	29,241,694,070	
1987	2,073,134,793	840,599,467	16,540,638	105,780,013	23,621,928,606	28,589,100,164	857,546,834	29,446,646,998	
1988	2,258,213,309	925,446,157	12,798,437	105,029,063	24,848,753,830	29,019,277,094	875,697,037	29,894,974,131	
1989	288,431,765	132,068,761	908,304	13,444,364	3,285,413,679	3,789,536,570	108,915,980	3,898,452,550	
1990	282,802,923	144,482,999	876,825	13,423,376	2,679,848,709	3,023,231,788	131,014,287	3,154,246,075	
1991	287,682,866	141,203,066	610,245	12,772,880	2,787,616,427	3,146,653,676	134,539,984	3,281,193,660	
1992	285,419,756	136,144,827	467,260	13,043,838	2,723,809,023	3,100,542,487	133,137,661	3,233,680,148	

(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) Includes \$13,981 of "All Other Class 5 Property" not included in any other class, located in Hubbard County only.

TABLE 9
ESTIMATED DISTRIBUTION OF GROSS TAX BY PROPERTY TYPE OF REAL AND PERSONAL PROPERTY
TAXES PAYABLE 1974 - 1992

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	358,315,664
1983	411,906,224	2,197,619	45,224,289	459,328,132	1,152,967,139	164,522,853	47,043,714	2,357,344	403,099,179
1984	454,649,549	4,991,959	51,472,490	511,113,998	1,243,980,323	168,363,088	51,210,366	2,707,148	457,715,698
1985	448,820,269	5,575,637	56,392,530	510,788,436	1,298,557,830	173,435,573	51,079,688	2,854,402	481,081,664
1986	427,064,384	5,442,939	62,643,560	495,150,883	1,402,313,414	192,774,030	52,635,913	2,994,653	550,178,938
1987	399,859,338	5,662,248	68,152,003	473,673,589	1,478,266,657	215,390,120	55,694,852	3,390,566	618,996,509
1988	362,053,031	6,112,891	74,365,384	442,531,306	1,567,038,822	245,540,927	61,470,232	3,645,332	728,670,200
1989	370,007,141	6,458,825	74,082,585	450,548,551	1,705,955,924	263,365,147	68,789,176	3,523,685	792,696,006
1990	231,398,429	5,392,780	83,399,215	320,190,424	1,102,623,647	251,970,300	72,971,649	3,198,542	844,886,355
1991	255,601,246	5,284,432	88,400,054	349,285,732	1,261,546,160	280,381,027	78,786,638	3,542,003	937,244,521
1992	282,237,610	5,554,165	92,836,988	380,628,763	1,351,697,230	294,998,131	79,843,772	3,801,646	974,605,041

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	
1992	337,501,119	129,295,747	474,215	15,352,602	3,187,569,503	3,568,198,266	145,155,457	3,713,353,723	

TABLE 10
ESTIMATED DISTRIBUTION OF NET TAX BY PROPERTY TYPE OF REAL AND PERSONAL PROPERTY
TAXES PAYABLE 1974 - 1992

Taxes Payable	AGRICULTURAL				NON-AGRICULTURAL				
	Farm	Timber	Seasonal Rec.	Total	Residential	Apartments	Vacant Land	Seasonal Rec.	Commercial Land & Bldg
			Residential					Commercial	
1974	\$ 112,436,927	\$ 104,456	\$ 13,906,221	\$ 126,447,604	\$ 348,928,689	\$ 67,209,955	\$ 15,149,846	\$ 1,541,545	\$ 178,007,633
1975	127,209,292	121,943	16,365,393	143,696,628	417,134,470	76,568,368	15,229,388	1,762,051	207,395,115
1976	132,906,271	129,956	17,247,335	150,283,562	447,138,962	80,066,795	15,997,478	1,929,353	203,932,029
1977	155,720,362	151,758	19,502,949	175,375,069	519,966,925	85,353,721	16,949,701	2,069,716	219,689,600
1978	168,556,957	174,729	21,680,519	190,412,205	519,493,390	92,571,984	19,102,190	1,837,491	235,897,257
1979	191,476,359	222,280	24,097,121	215,795,760	537,395,778	97,548,136	19,887,463	1,890,775	248,624,109
1980	209,309,041	283,308	26,646,522	236,238,871	474,456,249	108,128,061	23,862,330	1,841,120	268,499,161
1981	188,806,114	357,611	29,035,999	218,199,724	464,226,780	123,979,068	35,952,073	1,890,240	295,771,944
1982	243,880,560	452,444	36,029,578	280,362,582	596,482,793	142,085,928	42,621,067	2,189,537	356,315,664
1983	257,509,209	2,013,526	39,759,410	299,282,145	689,314,133	151,991,198	47,023,992	2,357,344	403,099,179
1984	304,661,445	4,491,693	46,133,918	355,287,056	780,670,866	168,363,088	51,189,103	2,707,148	457,288,735
1985	287,448,543	5,017,394	49,682,714	342,148,651	819,998,773	173,435,573	51,063,283	2,854,402	480,392,386
1986	244,527,241	4,032,002	55,616,248	304,175,491	879,767,682	192,774,030	52,615,973	2,994,653	549,409,655
1987	229,095,169	4,199,388	60,712,624	294,007,181	932,040,911	215,390,120	55,677,018	3,390,566	618,238,514
1988	206,497,668	4,543,582	66,574,805	277,616,055	1,006,669,724	245,540,529	61,453,217	3,645,329	711,026,015
1989	211,974,365	4,771,134	74,078,546	290,824,045	1,109,120,490	262,736,418	68,774,443	3,523,541	791,460,542
1990	230,747,993	5,388,330	83,399,215	319,535,538	1,095,197,405	251,341,871	72,957,669	3,198,542	843,587,547
1991	254,854,588	5,280,182	88,400,054	348,534,824	1,253,840,770	279,812,648	78,770,717	3,542,003	936,058,867
1992	281,397,503	5,549,847	92,836,988	379,784,338	1,343,619,417	294,405,821	79,827,776	3,801,646	973,204,343

NON-AGRICULTURAL (continued)

New Taxes Payable (Continued)						Total	Total Real	
Taxes Payable	Industrial Land & Bldg	Public Utility	Minerals	Railroad	Total	Total Real Property	Personal Property & Personal Property	
1974	\$ 72,788,806	\$ 37,418,216	\$ 6,530,807	\$ --	\$ 727,575,497	\$ 854,023,101	\$ 38,088,817	\$ 892,111,918
1975	83,271,516	44,734,866	5,648,451	--	851,744,225	995,440,853	44,351,136	1,039,791,989
1976	87,836,703	44,037,233	4,551,496	--	885,460,049	1,035,743,611	41,322,565	1,077,066,176
1977	93,877,074	47,759,974	4,043,067	--	989,709,778	1,165,084,847	43,298,762	1,208,383,609
1978	98,921,685	51,422,998	4,256,947	--	1,023,503,942	1,213,916,147	45,651,310	1,259,567,457
1979	105,984,112	53,602,835	4,475,409	--	1,069,408,617	1,285,204,377	47,385,241	1,332,589,618
1980	113,037,309	56,500,368	4,348,471	--	1,050,673,069	1,286,911,940	48,426,153	1,335,338,093
1981	123,942,641	57,304,563	3,690,830	--	1,106,758,139	1,324,957,863	47,563,240	1,372,521,103
1982	144,859,206	64,027,908	3,772,023	10,982,649	1,363,336,775	1,643,699,357	61,667,722	1,705,367,079
1983	164,043,837	63,827,110	3,506,905	12,604,019	1,537,767,717	1,837,049,862	66,724,069	1,903,773,931
1984	187,539,720	69,899,562	3,700,067	12,548,085	1,733,906,374	2,089,193,430	75,218,054	2,164,411,484
1985	194,251,558	71,170,754	3,318,626	8,770,708	1,805,256,063	2,147,404,714	79,371,594	2,226,776,308
1986	213,499,863	74,503,575	3,024,725	9,755,400	1,978,345,556	2,282,521,047	86,817,766	2,369,338,813
1987	238,283,752	82,573,987	2,620,463	12,427,666	2,160,642,997	2,454,650,178	95,720,039	2,550,370,217
1988	269,170,368	94,156,244	2,365,700	13,076,314	2,407,103,440	2,684,719,495	104,626,880	2,789,346,375
1989	282,511,559	107,964,028	890,789	13,601,499	2,640,583,309	2,931,407,354	106,684,590	3,038,091,944
1990	288,734,703	119,916,021	868,964	14,110,228	2,689,912,950	3,009,448,488	126,917,371	3,136,365,859
1991	311,982,876	125,094,862	633,161	14,222,529	3,003,958,433	3,352,493,257	136,734,241	3,489,227,498
1992	336,958,819	129,295,232	474,215	15,352,602	3,176,939,871	3,556,724,209	145,070,404	3,701,794,613

TABLE 11
TAXABLE VALUE DETERMINATION DATA
TAXES PAYABLE 1974 - 1992

	<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
39	1983	114,942,835,732	27,578,696,497	437,194,546	884,486,260	4,624,901	26,252,390,790	884,476,577	27,136,867,367
	1984	120,119,457,944	28,371,475,615	516,587,125	1,056,000,164	4,120,852	26,794,767,474	1,055,942,640	27,850,710,114
	1985	122,560,533,827	28,944,570,380	635,897,231	1,263,517,278	4,237,851	27,040,918,020	1,263,500,648	28,304,418,668
	1986	123,184,476,313	29,241,664,098	800,406,816	1,312,694,893	4,134,416	27,124,427,973	1,312,654,136	28,437,082,109
	1987	121,760,528,792	29,446,558,864	996,907,289	1,511,376,295	4,023,824	26,934,251,456	1,511,338,565	28,445,590,021
	1988	123,646,679,501	29,894,599,818	1,246,503,585	1,753,793,030	3,928,346	26,890,374,857	1,761,474,625	28,651,849,482
	1989	130,769,900,330	3,898,868,472	182,846,710	249,911,850	464,902	3,465,645,008	249,902,097	3,715,547,105
	1990	138,325,581,571	3,154,362,460	186,491,610	264,978,647	450,509	2,702,441,694	265,334,552	2,967,776,246
	1991	146,390,040,633	3,280,556,388	204,893,672	290,505,697	437,096	2,784,719,923	290,508,172	3,075,228,095
	1992	152,024,264,338	3,228,689,527	210,850,640	292,768,058	412,138	2,724,658,691	292,786,266	3,017,444,957

(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 - 1992
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</u>	3A	33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%	33 1/3%	18%	16%	12%
RESIDENTIAL, UNDER 200 DAYS AND INCLUDES OWNER'S HOMESTEAD										
<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)</u>	3DD									
3 OR LESS UNITS		-	-	-	-	-	-	-	-	32%

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1972 - 1992
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 - 1992
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%		\$32,000- 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- 17%
<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 INCLUDES OWNER'S HOMESTEAD		12%		12%	12%
<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%

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1972 - 1992 PART A (cont.)

DESCRIPTION	CLASS	1989	CLASS	1990	CLASS	1991	CLASS	1992
<u>BLIND/PARA VET/DISABLED HSTD.</u>	1B		1B		1B		1B	
BASE: AG AMOUNT-PERCENTAGE		\$32,000- 0.87%		\$32,000- 0.40%		\$32,000- 0.45%		\$32,000- 0.45%
Remainder uses tax capacity rates for class 2A property								
BASE: NON-AG		\$32,000- 0.87%		\$32,000- 0.40%		\$32,000- 0.45%		\$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-	2A	TO \$72,000
HOUSE, GARAGE & 1 ACRE		1.75%		1.00%		1.00%		1.00%
REMAINDER		1.75%		0.40%		0.45%		0.45%
		OVER \$65,000 -		\$68,000 - \$100,000-		\$68,000 - \$110,000-		\$72,000 - \$115,000
HOUSE, GARAGE & 1 ACRE		2.20%		2.00%		2.00%		2.00%
REMAINDER		2.25%		0.40%		0.45%		0.45%
				OVER \$100,000-		OVER \$110,000-		OVER \$115,000 -
HOUSE, GARAGE & 1 ACRE				3.00%		3.00%		2.50%
REMAINDER TO 320 ACRES				1.30%		1.30%		1.30%
OVER 320 ACRES				1.70%		1.60%		1.60%
<u>AGRICULTURAL NON-HOMESTEAD</u>								
HOUSE, GARAGE & 1 ACRE	4B	2.70%	4B	3.00%	4B	3.00%	4B	2.80%
LAND	2B	2.25%	2B	1.70%	2B	1.60%	2B	1.60%
<u>TIMBERLAND</u>	2B	2.25%	2B	1.70%	2B	1.60%	2B	1.60%
<u>SEASONAL RECREATIONAL RESIDENTIAL</u>								
A. COMMERCIAL, UNDER 250 DAYS (8) INCLUDES OWNER'S HOMESTEAD	1C	0.90%	1C	TO \$32,000- 0.40% OVER \$32,000- 1.00%	1C	TO \$32,000- 0.60% OVER \$32,000- 1.00%	1C	0.80% 1.00%
B. NON-COMMERCIAL	4C	2.30%	4C	2.40%	4C	2.30%	4C	2.20%
<u>COMMERCIAL SEASONAL RECREATIONAL</u>	4C						4C	
RECREATIONAL UNDER 250 DAYS (8)		2.60%	4C	2.40%	4C	2.30%		2.30%
<u>RESIDENTIAL HOMESTEAD</u>	1A		1A		1A		1A	
BASE: AMOUNT-PERCENTAGE		1ST \$68,000- 2.17%		1ST \$68,000- 1.00%		1ST \$68,000- 1.00%		1ST \$72,000- 1.00%
		\$68,000-\$100,000- 2.50%		\$68,000-\$100,000- 2.00%		\$68,000-\$110,000- 2.00%		\$72,000-\$115,000- 2.00%
		OVER \$100,000- 3.30%		OVER \$100,000- 3.00%		OVER \$110,000- 3.00%		OVER \$115,000- 2.50%
<u>RESIDENTIAL NON-HOMESTEAD</u>								
A. APTS. WITH 4 OR MORE UNITS NOT TITLE II	4A		4A	3.60%	4A	3.60%	4A	3.50%
B. APARTMENT LAND -LESS THAN 4 UNITS	4C	3.50%	4C	3.00%	4C	3.00%	4C	2.80%
-4 OR MORE UNITS	4D	4.10%	4D	3.60%	4D	3.60%	4D	3.50%
C. PRIVATE FOR PROFIT HOSPITALS	4A	4.10%	4A	3.60%	4A	3.60%	4A	3.50%
<u>RESIDENTIAL NON-HSTD - 3 or less units (1)</u>	4B	3.50%	4B	3.00%	4B	3.00%	4B	2.80%

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1972 - 1992
PART B

DESCRIPTION	CLASS	1972	1973	1974	1975	1976	1977	1978	1979	1980
<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 - 1992
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 - 1992
PART B (cont.)

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

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1972 - 1992
PART B (cont.)

DESCRIPTION	CLASS	1990	CLASS	1991	CLASS	1992	
<u>TITLE II NATIONAL HOUSING (2) (6)</u> (STRUCTURES)	4C	2.40%	4C	2.30%	4C	2.30%	FOOTNOTES:
<u>FARM HOME ADMINISTRATION (7)</u> (MUNICIPALITIES UNDER 10,000 POPULATION-STRUCTURES)	4D	1.70%	4D	2.00%	4D	2.00%	1) PRIOR TO 1980, CLASSIFIED AS 3D AT 40%
<u>SECTION 8 (STRUCTURES)</u>	4C	2.40%	4C	2.30%	4C	2.30%	2) INCLUDES FHA STRUCTURES IN MUNICIPALITIES OVER 10,000 IN POPULATION.
<u>MANUFACTURED HOME PARK LAND</u>			4C	3.00%	4C	2.30%	3) PRIOR TO 1982, CLASSIFIED AS 4A AT 43%.
<u>COMMERCIAL-INDUSTRIAL</u> LAND AND BUILDINGS (3) BASE: AMOUNT-PERCENTAGE EXCESS: PERCENTAGE MACHINERY (4)	3A 3A	\$100,000- 3.30% 5.06%	3A 3A	\$100,000- 3.20% 4.95%	3A 3A	\$100,000- 3.10% 4.75%	4) SUBSEQUENT TO 1973 WAS CLASSIFIED AS EXEMPT.
<u>EMPLOYMENT PROPERTY</u> COMPETITIVE CITY OR ZONE BASE: AMOUNT-PERCENTAGE EXCESS: PERCENTAGE BORDER CITY BASE: AMOUNT-PERCENTAGE EXCESS: PERCENTAGE	3B	\$50,000- 2.40% 3.60%	3B	\$50,000- 2.30% 3.60%	3B	\$50,000- 2.30% 3.60%	5) SUBSEQUENT TO 1974 WAS CLASSIFIED AS COMMERCIAL - INDUSTRIAL.
<u>VACANT LAND</u>	5	5.06%	5	4.95%	5	4.75%	6) SUBSEQUENT TO 1977 WAS CLASSIFIED AS COMMERCIAL - INDUSTRIAL.
<u>PUBLIC UTILITY</u> LAND AND BUILDINGS (3) BASE: AMOUNT-PERCENTAGE EXCESS: PERCENTAGE MACHINERY	3A 3A 5	3.30% 5.06% 5.06%	3A 3A 5	3.20% 4.95% 4.95%	3A 3A 5	3.10% 4.75% 4.75%	7) THESE CLASSIFICATION PERCENTAGES WERE ONLY USED TO DETERMINE REDUCED ASSESS- MENT CREDIT BEGINNING WITH TAXES PAY- ABLE 1981. THE REDUCED ASSESSMENT CREDIT WAS ELIMINATED EFFECTIVE WITH TAXES PAYABLE 1984.
<u>PARKING RAMP (6)</u> <u>REFINERY (5)</u> <u>UNMINED IRON ORE</u> <u>"LOW RECOVERY" IRON ORE</u>	- - 5 5	- - 5.06% 5.06%	- - 5 5	- - 4.95% 4.95%	- - 5 5	- - 4.75% 4.75%	8) THE NUMBER OF DAYS CHANGED TO 225 EFFECTIVE WITH TAXES PAYABLE 1990, AND TO 250 EFFECTIVE WITH TAXES PAYABLE 1992.
<u>ALL OTHER PROPERTY</u> <u>NOT INCLUDED IN ANY OTHER CLASS</u>					5	4.75%	9) REPEALED IN PAYABLE YEAR 1990, NOW ASSESSED AS CLASS 4A.

TABLE 13
GENERAL AND DEBT LEVY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1972 - 1992

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
1992	61,104,542	928,117,161	71,099,641	440,770,146	959,878	63,397,647

TABLE 13
GENERAL AND DEBT LEVY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1972 - 1992

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
1992	111,802,855	1,348,428,164	270,144,225	77,077,031	515,111,141	2,857,790,149	3,372,901,290

(1) Includes tax increment financing district levy. The amounts of this levy can be found in Table 5, Page 32.

(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 31.

TABLE 14
DISPARITY REDUCTION AID
BEFORE AND AFTER THE 90% LIMITATION
BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1989 - 1992

DISPARITY REDUCTION AID BEFORE 90% LIMITATION

<u>TAXES PAYABLE</u>	<u>COUNTY</u>	<u>CITY/ TOWNSHIP</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
1989	\$ 22,632,755	\$ 22,580,816	\$ 19,733,226	\$ 407,644	\$ 65,354,441
1990	15,725,678	15,714,430	13,676,042	291,007	45,407,157
1991	15,505,251	15,516,175	13,489,239	277,215	44,787,880
1992	15,093,568	15,109,130	13,138,406	268,581	43,609,685

DISPARITY REDUCTION AID AFTER 90% LIMITATION

<u>TAXES PAYABLE</u>	<u>COUNTY</u>	<u>CITY/ TOWNSHIP</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
1989	\$ 21,713,120	\$ 22,082,792	\$ 18,847,028	\$ 398,364	\$ 63,041,304
1990	14,998,756	15,055,400	12,882,760	273,210	43,210,126
1991	14,905,795	15,075,139	12,942,908	271,892	43,195,734
1992	14,728,728	14,872,469	12,730,131	254,834	42,586,162

TABLE 15
CERTIFIED EQUALIZATION AID TO CITIES
TAXES PAYABLE 1990 - 1992

<u>TAXES PAYABLE</u>	<u>TOTAL</u>
1990	\$ 19,514,037
1991	19,485,684
1992	19,427,038

TABLE 16
CERTIFIED HOMESTEAD AND AGRICULTURAL
CREDIT AID (HACA) BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1990 - 1992

<u>TAXES PAYABLE</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
1990	\$ 294,380,245	\$ 143,523,412	\$ 19,907,344	\$ 164,184,945	\$ 28,277,162	\$ 650,273,108
1991	176,365,417	158,504,917	21,617,844	149,885,409	28,741,932	535,115,519
1992	144,816,629	173,191,238	22,920,592	171,182,555	26,978,877	539,089,891

TABLE 17
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 14.

(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 18
NUMBER OF HOMESTEADS AND HOMESTEAD CREDIT AMOUNTS (1)
TAXES PAYABLE 1972 - 1989 (2)

HOMESTEAD CREDIT

Taxes Payable	Amount	Number of Homesteads		Total Number Receiving
	Homestead Credit Amount	Less Than Maximum	Maximum	
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
						\$325-425	\$425-550	\$550 Maximum				\$325-425	\$425-550	\$550 Maximum
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
				Up to \$200	\$200-350	\$350-500	\$500-650	\$650 Maximum	Up to \$200	\$200-350	\$350-500	\$500-650	\$650 Maximum	
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
							\$500-700	\$700 Maximum				\$500-700	\$700 Maximum	
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
							\$500-725	\$725 Maximum				\$500-725	\$725 Maximum	
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 17 page 52.

(2) In payable year 1990, homestead credit was replaced by the Homestead and Agricultural Credit Aid (HACA). See explanation of HACA on page 14.

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

<p style="text-align: center;">TABLE 19</p> <p style="text-align: center;">NUMBER OF AGRICULTURAL, NON-AGRICULTURAL AND TOTAL HOMESTEADS</p> <p style="text-align: center;">TAXES PAYABLE 1975 - 1992</p>

<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
1992	110,181	1,065,030	1,175,211

TABLE 20
TACONITE HOMESTEAD CREDIT, PERCENTAGES AND MAXIMUMS
TAXES PAYABLE 1972 - 1992

<u>Taxes Payable</u>	<u>Taconite Homestead Credit (1)</u>		<u>Percentages and Maximums</u>	
	<u>Taconite Credit Amount</u>	<u>Total Number Receiving</u>	<u>Percentages</u>	<u>Maximums</u>
1972	\$ 2,814,419	---	21.0 or 27.0%	\$150.00 or \$190.00
1973	2,617,416	---	21.0 or 27.0%	\$150.00 or \$190.00
1974	3,250,178	46,753	21.0 or 27.0%	\$150.00 or \$190.00
1975	3,648,072	51,504	21.0 or 27.0%	\$150.00 or \$190.00
1976	9,263,039	53,828	52.0 or 60.0%	\$300.00 or \$350.00
1977(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
1992	8,568,713	47,646	57.0 or 66.0%	\$248.40 or \$273.70

(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	1992... 339,307

(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 21
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 14.

TABLE 22
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	13,272,987	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

TABLE 23
AGRICULTURAL PRESERVES, COUNTY CONSERVATION, DISASTER, ENTERPRISE ZONE, NATIVE PRAIRIE,
POWER LINE, REDUCED ASSESSMENT, DISPARITY REDUCTION AND WETLANDS CREDITS
TAXES PAYABLE 1981 - 1992
PART A

Taxes Payable	WETLANDS CREDIT AND REIMBURSEMENT (1)			
	Credit		Reimbursement	
	Total Acres	Credit	Total Acres	Reimbursement
	Receiving	Amount	Receiving	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

Taxes Payable	NATIVE PRAIRIE CREDIT AND REIMBURSEMENT (1)			
	Credit		Reimbursement	
	Total Acres	Credit	Total Acres	Reimbursement
	Receiving	Amount	Receiving	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

Taxes Payable	AGRICULTURAL PRESERVES CREDIT				
	Number of	Number of	Assessed (2)	Credit	105% Avg.
	Parcels	Acres	Value	Amount	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%
1992	1,809	130,016	1,354,310	108,162	104%

Taxes Payable	DISASTER CREDIT			
	Number of	Assessed Value (2)	Credit	Credit
	Parcels	Difference Amt.	TIF	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-
1992	132	3,482	-0-	4,044

(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 23
AGRICULTURAL PRESERVES, COUNTY CONSERVATION, DISASTER, ENTERPRISE ZONE, NATIVE PRAIRIE,
POWER LINE, REDUCED ASSESSMENT, DISPARITY REDUCTION AND WETLANDS CREDITS
TAXES PAYABLE 1981 - 1992
PART B

ENTERPRISE ZONE CREDIT				
Taxes Payable	Number of Parcels	Assessed Value (1)	Credit TIF	Credit Other
1984	323	\$23,362,005	\$159,020	\$492,876
1985	598	29,870,415	161,678	852,270
1986	649	31,519,756	188,447	889,484
1987	695	33,766,316	211,738	831,116
1988	829	33,598,307	194,596	869,097
1989	558	1,813,755	70,765	221,498
1990	86	520,757	48,695	73,518
1991	31	113,597	51,641	22,799
1992	20	47,554	6,103	22,937

POWER LINE CREDIT					
Taxes Payable	Assessed Value (1)	Levy Amount	# of Parcels Under Max.	At Max.	Credit Amount
1982	\$4,308,594	\$367,851	557	888	\$135,506
1983	4,624,901	407,699	664	1,038	151,957
1984	4,120,852	395,464	602	1,050	165,373
1985	4,237,851	404,262	716	1,069	163,997
1986	4,134,416	420,745	695	1,085	170,884
1987	4,023,824	429,381	700	1,085	168,707
1988	3,928,346	444,736	719	1,081	168,031
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
1992	412,138	467,315	1,139	620	133,334

REDUCED ASSESSMENT CREDIT (2)		
Taxes Payable	Number of Parcels	Credit Amount
1981	6,541	\$11,536,758
1982	7,240	14,026,852
1983	7,535	14,584,416

SMALL BUSINESS CREDIT (3)			
Taxes Payable	Number of Parcels	Credit TIF	Credit Other
1988	\$57,022	\$1,556,991	\$20,490,299

DISPARITY REDUCTION CREDIT			
Taxes Payable	Number of Parcels	Tax Increment Financing	All Other
1989	1,087	\$255,392	\$1,911,475
1990	1,333	281,466	2,183,560
1991	1,300	268,871	2,064,459
1992	1,451	429,597	2,162,261

COUNTY CONSERVATION CREDIT		
Taxes Payable	Number of Parcels	Number of Acres
1989	300	25,716
1990	501	40,583
1991	979	78,876
1992	1,024	82,803

(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 24
AGRICULTURAL PRESERVE CREDIT TAX RATE DATA
TAXES PAYABLE 1982 - 1992

<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%
1991	99%	1992	104%

METRO AREA
AVERAGE TAX RATE IN TOWNS

<u>COUNTY</u>	<u>TAXES</u> <u>PAYABLE</u> <u>1983</u> <u>(Mills)</u>	<u>TAXES</u> <u>PAYABLE</u> <u>1984</u> <u>(Mills)</u>	<u>TAXES</u> <u>PAYABLE</u> <u>1985</u> <u>(Mills)</u>	<u>TAXES</u> <u>PAYABLE</u> <u>1986</u> <u>(Mills)</u>	<u>TAXES</u> <u>PAYABLE</u> <u>1987</u> <u>(Mills)</u>	<u>TAXES</u> <u>PAYABLE</u> <u>1988</u> <u>(Mills)</u>	<u>TAXES</u> <u>PAYABLE</u> <u>1989</u> <u>(Percent)</u>	<u>TAXES</u> <u>PAYABLE</u> <u>1990</u> <u>(Percent)</u>	<u>TAXES</u> <u>PAYABLE</u> <u>1991</u> <u>(Percent)</u>	<u>TAXES</u> <u>PAYABLE</u> <u>1992</u> <u>(Percent)</u>
ANOKA	90.428	96.138	95.155	97.135	102.594	106.95	93.873%	93.024%	101.020%	109.869%
CARVER	86.715	91.755	91.015	102.797	101.926	111.29	86.679%	99.168%	100.913%	114.085%
DAKOTA	80.031	87.702	88.216	94.871	104.792	96.511	85.618%	84.323%	92.150%	98.233%
HENNEPIN	103.067	109.633	105.747	109.687	110.817	110.04	99.443%	102.284%	105.274%	118.807%
RAMSEY	97.280	101.290	104.029	106.743	109.167	109.36	92.182%	103.476%	118.562%	121.834%
SCOTT	94.880	93.269	96.812	100.107	114.191	108.89	95.800%	91.002%	102.929%	111.061%
WASHINGTON	90.044	93.979	92.613	97.819	100.335	103.53	87.462%	86.750%	98.536%	102.904%

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

TABLE 25
RESIDENTIAL AND FARM HOMESTEAD PROPERTY TAXES AND CREDITS
TAXES PAYABLE 1974 - 1992

	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
	1992	NA		NA		1,149,475,124	8.4
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
	1992	NA		NA		162,493,351	11.3
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
	1992	NA		NA		1,311,968,475	8.7

(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, wetlands, native prairie, power line and agricultural preserves credits.

For 1984-1992, 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 14.

TABLE 26
CREDIT ADJUSTMENT AMOUNTS FOR PRIOR YEARS
FOR REAL PROPERTY
TAXES PAYABLE 1974 - 1992

<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	---
1992	3,745	199,253	18,318	1,576	---

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

(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 27</p> <p>POWER LINE TAXES</p> <p>TAXES PAYABLE 1960 - 1992 (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
1992	7,815,716	612,918

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

TABLE 28
TAX INCREMENT FINANCING DISTRICTS INCREMENT VALUES, TAXES, AND CREDITS
TAXES PAYABLE 1974 - 1992

	<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	-	-	-
64	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	2,870,394,117	182,846,710	6.370	183,983,207	5,194,723	-	70,765	49,014	255,392
	1990	297	12	2,454,654,587	186,491,610	7.597	192,295,363	-	-	48,695	-	281,466
	1991	315	14	2,562,905,046	204,893,672	7.994	230,125,125	-	-	51,641	-	268,871
	1992	310	21	2,493,572,563	210,850,640	8.456	255,788,716	-	-	6,103	-	429,597

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

TABLE 29
FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION VALUES AND TAX AMOUNTS
TAXES PAYABLE 1975 - 1992 (1)
PART A - VALUES

	TAXES PAYABLE	ANOKA	CARVER	DAKOTA	HENNEPIN	RAMSEY	SCOTT	WASHINGTON	TOTAL	AREA-WIDE TAX RATE
CONTRIBUTION VALUE	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%
	1992	17,305,985	3,436,282	35,356,448	174,411,338	47,674,251	4,436,164	10,147,590	292,768,058	116.127%
DISTRIBUTION VALUE	1975	\$15,857,092	\$2,326,874	\$11,588,757	\$62,310,179	\$34,547,771	\$2,597,723	\$7,953,828	\$137,182,224	
	1976	21,607,662	3,177,928	15,820,858	85,679,217	47,562,009	3,456,901	10,659,120	187,963,695	
	1977	20,048,704	2,985,249	15,079,352	79,135,139	44,457,723	3,291,876	9,771,007	174,769,050	
	1978	23,841,011	3,372,757	18,158,490	88,725,170	50,731,722	3,961,788	11,861,827	200,652,765	
	1979	32,486,548	4,581,157	23,558,630	112,288,021	63,869,022	5,072,376	16,291,212	258,146,966	
	1980	41,561,929	6,022,810	30,947,304	143,169,061	78,442,069	6,616,830	21,285,668	328,045,671	
	1981	58,890,183	8,111,944	43,691,858	194,485,267	110,753,086	9,387,039	28,788,276	454,107,653	
	1982	87,252,808	12,511,138	67,542,194	301,260,403	168,203,209	12,472,417	42,418,701	691,660,870	
	1983	110,737,382	16,899,595	85,699,213	384,835,405	215,336,201	18,173,389	52,795,392	884,476,577	
	1984	134,671,791	19,893,533	105,387,116	442,770,967	263,636,527	22,965,800	66,616,906	1,055,942,640	
	1985	164,659,216	24,932,264	124,309,935	529,758,907	313,772,060	27,714,131	78,354,135	1,263,500,648	
	1986	171,821,699	25,749,477	132,625,960	548,343,796	322,692,404	29,635,439	81,785,361	1,312,654,136	
	1987	204,066,268	30,505,773	159,911,966	620,112,480	367,442,758	33,496,573	95,802,747	1,511,338,565	
	1988	233,921,127	38,089,558	201,904,773	702,199,567	426,646,501	44,429,491	114,283,608	1,761,474,625	
	1989	32,811,846	5,790,719	28,248,471	99,639,268	60,157,061	6,601,194	16,653,538	249,902,097	
	1990	35,283,629	6,147,064	31,835,331	103,905,282	63,714,621	7,016,110	17,432,515	265,334,552	
	1991	38,441,870	6,330,187	34,363,150	114,808,394	70,374,563	7,497,594	18,692,414	290,508,172	
	1992	38,216,073	5,980,478	34,992,492	118,118,387	69,403,418	6,993,205	19,082,213	292,786,266	

(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 29
FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION VALUES AND TAX AMOUNTS
TAXES PAYABLE 1975 - 1992 (1)
PART B - TAX AMOUNTS

	TAXES PAYABLE	ANOKA	CARVER	DAKOTA	HENNEPIN	RAMSEY	SCOTT	WASHINGTON	TOTAL	AREA-WIDE TAX RATE
CONTRIBUTION TAX	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%
	1992	20,096,923	3,990,454	41,058,418	202,538,655	55,362,628	5,151,559	11,784,105	339,982,742	116.127%
DISTRIBUTION TAX	1975	\$1,653,008	\$276,699	\$1,219,802	\$7,485,899	\$4,816,176	\$292,407	\$921,892	\$16,665,883	
	1976	2,102,281	360,199	1,587,913	9,527,337	5,871,827	400,028	1,135,180	20,984,765	
	1977	1,947,462	337,977	1,516,143	8,795,260	5,489,048	383,907	1,048,271	19,518,068	
	1978	2,367,469	386,881	1,826,070	10,207,857	6,526,233	460,541	1,299,511	23,074,562	
	1979	3,223,416	533,412	2,371,349	12,930,845	8,059,234	640,179	1,764,801	29,523,236	
	1980	3,891,436	672,531	3,124,168	15,931,526	9,613,400	807,377	2,225,460	36,265,898	
	1981	5,451,705	938,614	4,289,073	19,984,411	12,056,560	1,131,468	2,822,564	46,674,395	
	1982	7,778,886	1,269,728	6,519,142	28,853,867	15,511,630	1,212,369	3,943,688	65,089,310	
	1983	10,473,741	1,805,920	8,813,164	38,939,069	21,572,976	1,988,837	5,161,570	88,755,277	
	1984	12,902,157	1,979,226	10,701,792	45,082,301	27,425,600	2,555,996	6,770,643	107,417,715	
	1985	17,615,394	2,670,087	13,380,503	58,286,701	33,979,768	3,009,639	8,453,790	137,395,882	
	1986	17,381,692	2,664,937	14,105,950	58,369,443	36,498,919	3,363,796	8,794,560	141,179,297	
	1987	21,634,889	3,520,834	17,670,019	68,441,809	43,665,369	3,867,302	10,829,318	169,629,540	
	1988	25,261,547	4,354,708	23,503,471	86,213,285	51,382,766	5,839,034	12,752,695	209,307,506	
	1989	31,202,813	5,809,501	25,439,152	102,100,123	61,981,744	6,715,338	15,518,973	248,767,644	
	1990	35,573,409	5,892,634	31,434,940	111,406,850	67,670,695	7,722,497	17,405,244	277,106,269	
	1991	37,167,422	6,694,819	32,088,141	124,889,282	77,363,923	8,030,811	18,711,521	304,945,920	
	1992	41,431,861	6,746,426	35,748,652	140,093,492	86,496,472	8,379,151	21,107,631	340,003,685	

(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 30
MANUFACTURED HOME PERSONAL PROPERTY
HOMESTEAD BASE VALUES AND CLASSIFICATION RATIOS
TAXES PAYABLE 1973-1992

Taxes Payable	Homestead Base Value		Classification Ratios (2)	
	Farm (1)	Residential	Farm (2)	Residential
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%
1992	\$72,000	\$72,000-\$72,000-\$115,000	1.00%-2.00% -2.50%	1.00%-2.00% -2.50%

(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
1990-1992: % 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
1989-1992: % 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 31
MANUFACTURED HOME MARKET VALUES, TOTAL TAX CAPACITY, TAXES LEVIED,
CREDIT AMOUNTS, NUMBER OF ASSESSMENTS AND NET TAX
TAXES PAYABLE 1973 - 1991

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
1991	56,402	474,254,325	4,013,030	2,023,570	6,036,600	2,211,497	899,881	221,306	3,048,029
Total Taxes Levied			Homestead Credit (3)			Taconite Homestead Credit	Agricultural Credit (3)	Reduced Assessment Credit	Total Net Tax Payable
Taxes Payable	Special District	Contribution Levy	Total	Number of Homesteads	Credit Amount				
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
1991	119,772	-	6,500,485	-	-	58,757	-	-	6,441,728

(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 14.

TABLE 32
COMPARISON OF PAYABLE 1991 AND 1992 TAX DATA BY COUNTY
PART A - COUNTY, CITY AND TOWNSHIP LEVY

COUNTY	COUNTY LEVY			CITY LEVY			TOWN LEVY		
	1991	1992	PERCENT CHANGE	1991	1992	PERCENT CHANGE	1991	1992	PERCENT CHANGE
AITKIN	\$ 4,146,175	\$ 4,241,047	2.29 %	\$ 271,248	\$ 283,460	4.50 %	\$ 1,026,958	\$ 1,041,675	1.43 %
ANOKA	35,381,210	37,093,837	4.84 %	17,400,307	19,177,999	10.22 %	1,146,771	1,357,621	18.39 %
BECKER	6,767,788	6,961,030	2.86 %	860,726	953,010	10.72 %	1,050,603	1,096,386	4.36 %
BELTRAMI	6,164,376	6,503,193	5.50 %	919,248	879,883	-4.28 %	874,920	1,026,154	17.29 %
BENTON	4,679,948	5,187,615	10.85 %	2,305,389	2,457,387	6.59 %	386,954	399,164	3.16 %
BIG STONE	1,358,538	1,346,009	-0.92 %	361,996	400,049	10.51 %	173,803	165,813	-4.60 %
BLUE EARTH	9,387,892	10,499,484	11.84 %	5,384,932	5,282,903	-1.89 %	1,004,928	1,023,013	1.80 %
BROWN	3,288,081	4,133,188	25.70 %	1,725,164	1,930,088	11.88 %	384,223	403,576	5.04 %
CARLTON	6,446,956	7,063,395	9.56 %	1,990,382	2,172,769	9.16 %	916,220	988,126	7.85 %
CARVER	9,575,769	10,764,055	12.41 %	4,614,201	4,876,035	5.67 %	757,462	869,699	14.82 %
CASS	6,658,727	7,578,504	13.81 %	1,078,694	1,112,092	3.10 %	1,401,373	1,486,953	6.11 %
CHIPPEWA	3,236,926	2,952,576	-8.78 %	932,044	1,038,161	11.39 %	372,566	395,351	6.12 %
CHISAGO	5,966,929	6,899,092	15.62 %	1,553,701	1,775,603	14.28 %	818,685	968,358	18.28 %
CLAY	7,466,438	8,290,319	11.03 %	2,202,548	2,623,627	19.12 %	535,101	564,637	5.52 %
CLEARWATER	2,442,037	2,671,329	9.39 %	144,015	168,363	16.91 %	236,111	220,939	-6.43 %
COOK	2,206,080	2,383,848	8.06 %	349,406	356,423	2.01 %	52,881	64,945	22.81 %
COTTONWOOD	3,076,675	3,450,329	12.14 %	779,883	929,596	19.20 %	554,195	528,877	-4.57 %
CROW WING	9,208,099	10,151,646	10.25 %	3,421,610	3,736,352	9.20 %	1,543,577	1,631,511	5.70 %
DAKOTA	45,597,955	49,726,718	9.05 %	38,282,598	39,138,367	2.24 %	735,122	817,628	11.22 %
DODGE	2,220,439	2,462,812	10.92 %	823,425	947,573	15.08 %	476,347	476,415	0.01 %
DOUGLAS	5,325,431	5,852,679	9.90 %	1,376,317	1,473,087	7.03 %	1,292,267	1,238,067	-4.19 %
FARIBAULT	3,064,288	3,277,715	6.96 %	989,133	1,101,243	11.33 %	650,336	655,279	0.76 %
FILLMORE	2,524,767	2,950,226	16.85 %	1,164,147	1,412,698	21.35 %	791,203	809,391	2.30 %
FREEBORN	6,258,361	6,714,389	7.29 %	1,673,584	1,759,477	5.13 %	689,661	672,753	-2.45 %
GOODHUE	9,260,253	8,411,652	-9.16 %	9,998,178	10,078,767	0.81 %	1,310,385	1,385,292	5.72 %
GRANT	1,489,776	1,514,494	1.66 %	355,651	395,923	11.32 %	215,021	205,725	-4.32 %
HENNEPIN	280,479,725	297,914,392	6.22 %	197,917,338	200,874,936	1.49 %	207,630	240,094	15.64 %
HOUSTON	2,372,177	2,803,868	18.20 %	798,540	813,453	1.87 %	461,789	485,105	5.05 %
HUBBARD	3,658,653	3,800,728	3.88 %	252,111	277,856	10.21 %	972,165	983,725	1.19 %
ISANTI	4,971,619	5,163,198	3.85 %	876,404	1,088,627	24.22 %	810,062	954,529	17.83 %

TABLE 32
COMPARISON OF PAYABLE 1991 AND 1992 TAX DATA BY COUNTY
PART A - COUNTY, CITY AND TOWNSHIP LEVY

COUNTY	COUNTY LEVY			CITY LEVY			TOWN LEVY		
	1991	1992	PERCENT CHANGE	1991	1992	PERCENT CHANGE	1991	1992	PERCENT CHANGE
ITASCA	\$ 15,073,415	\$ 15,226,147	1.01 %	\$ 1,886,551	\$ 2,975,297	57.71 %	\$ 2,104,334	\$ 1,635,330	-22.29 %
JACKSON	2,589,350	2,801,482	8.19 %	395,210	525,449	32.95 %	677,597	682,578	0.74 %
KANABEC	2,536,160	2,684,245	5.84 %	240,613	262,476	9.09 %	299,258	306,798	2.52 %
KANDIYOHI	8,069,159	8,577,478	6.30 %	2,313,656	2,471,148	6.81 %	906,023	891,187	-1.64 %
KITTSOON	1,488,691	1,516,732	1.88 %	323,666	328,406	1.46 %	406,801	381,724	-6.16 %
KOOCHICHING	2,148,065	2,404,994	11.96 %	1,076,650	1,316,600	22.29 %	29,284	34,608	18.18 %
LAC QUI PARLE	1,512,173	1,575,375	4.18 %	448,838	506,544	12.86 %	351,766	340,791	-3.12 %
LAKE	3,039,821	3,359,010	10.50 %	488,768	568,748	16.36 %	346,183	340,324	-1.69 %
LAKE/WOODS	992,227	1,147,483	15.65 %	83,358	81,748	-1.93 %	208,823	147,856	-29.20 %
LE SUEUR	3,969,436	4,143,759	4.39 %	1,311,562	1,316,205	0.35 %	534,362	533,503	-0.16 %
LINCOLN	1,752,932	2,004,254	14.34 %	207,765	227,245	9.38 %	234,499	227,708	-2.90 %
LYON	4,448,196	4,599,661	3.41 %	1,691,427	1,919,569	13.49 %	367,732	335,132	-8.87 %
MCLEOD	4,355,144	5,420,631	24.47 %	2,690,594	3,088,048	14.77 %	419,919	500,756	19.25 %
MAHNOMEN	1,389,428	1,482,340	6.69 %	92,788	107,479	15.83 %	138,751	130,971	-5.61 %
MARSHALL	1,644,156	1,852,128	12.65 %	310,361	349,027	12.46 %	664,431	650,437	-2.11 %
MARTIN	4,303,230	4,590,327	6.67 %	1,573,875	1,817,918	15.51 %	715,179	707,239	-1.11 %
MEEKER	2,999,815	3,562,655	18.76 %	860,859	955,140	10.95 %	804,530	903,772	12.34 %
MILLE LACS	4,329,517	4,814,407	11.20 %	703,942	841,110	19.49 %	415,170	433,216	4.35 %
MORRISON	6,100,191	6,458,080	5.87 %	885,659	1,024,451	15.67 %	886,203	892,989	0.77 %
MOWER	6,695,573	7,888,922	17.82 %	2,416,593	2,683,927	11.06 %	819,365	907,095	10.71 %
MURRAY	1,829,806	2,055,982	12.36 %	333,544	374,367	12.24 %	440,601	442,798	0.50 %
NICOLLET	4,989,585	5,785,784	15.96 %	1,755,124	1,943,789	10.75 %	386,261	404,665	4.76 %
NOBLES	3,194,573	3,587,336	12.29 %	1,550,529	1,612,348	3.99 %	508,519	504,004	-0.89 %
NORMAN	1,722,821	1,965,793	14.10 %	295,056	386,346	30.94 %	301,703	295,087	-2.19 %
OLMSTED	23,441,308	25,188,507	7.45 %	11,623,000	12,331,753	6.10 %	1,255,203	1,325,411	5.59 %
OTTER TAIL	8,458,219	9,186,790	8.61 %	2,115,785	2,361,526	11.61 %	2,134,022	2,154,082	0.94 %
PENNINGTON	2,003,290	2,358,674	17.74 %	795,869	834,334	4.83 %	156,341	160,484	2.65 %
PINE	4,266,140	4,355,959	2.11 %	566,367	634,457	12.02 %	786,036	805,765	2.51 %
PIPESTONE	1,972,388	2,218,995	12.50 %	455,212	511,718	12.41 %	207,924	218,835	5.25 %
POLK	7,380,421	7,405,837	0.34 %	2,056,601	2,222,988	8.09 %	1,262,225	1,224,783	-2.97 %

TABLE 32
COMPARISON OF PAYABLE 1991 AND 1992 TAX DATA BY COUNTY
PART A - COUNTY, CITY AND TOWNSHIP LEVY

COUNTY	COUNTY LEVY			CITY LEVY			TOWN LEVY		
	1991	1992	PERCENT CHANGE	1991	1992	PERCENT CHANGE	1991	1992	PERCENT CHANGE
POPE	\$ 2,177,605	\$ 2,096,186	-3.74 %	\$ 554,561	\$ 636,777	14.83 %	\$ 420,522	\$ 415,406	-1.22 %
RAMSEY	109,560,422	114,637,123	4.63 %	73,205,681	74,300,650	1.50 %	576,978	576,569	-0.07 %
RED LAKE	861,315	806,343	-6.38 %	270,496	311,300	15.08 %	153,235	143,786	-6.17 %
REDWOOD	3,246,901	3,557,895	9.58 %	1,114,606	1,249,889	12.14 %	581,635	595,152	2.32 %
RENVILLE	3,033,034	3,187,362	5.09 %	1,200,661	1,400,846	16.67 %	744,033	760,805	2.25 %
RICE	6,302,035	6,718,403	6.61 %	2,871,646	3,174,131	10.53 %	788,502	807,977	2.47 %
ROCK	1,834,945	1,918,476	4.55 %	365,209	411,428	12.66 %	397,909	405,589	1.93 %
ROSEAU	1,867,030	2,032,708	8.87 %	581,308	737,738	26.91 %	332,959	302,478	-9.15 %
ST. LOUIS	44,484,344	46,907,629	5.45 %	13,036,973	13,690,574	5.01 %	3,097,512	3,239,774	4.59 %
SCOTT	11,937,935	13,036,064	9.20 %	5,544,605	6,207,533	11.96 %	704,063	772,005	9.65 %
SHERBURNE	9,674,706	10,276,180	6.22 %	6,045,880	7,147,965	18.23 %	1,078,816	1,076,952	-0.17 %
SIBLEY	2,998,969	3,356,941	11.94 %	728,182	849,954	16.72 %	498,084	512,609	2.92 %
STEARNS	18,812,451	19,798,614	5.24 %	9,964,221	10,543,646	5.82 %	3,377,090	3,341,177	-1.06 %
STEELE	4,133,064	4,717,902	14.15 %	2,460,904	2,574,942	4.63 %	473,408	493,340	4.21 %
STEVENS	2,199,225	2,179,950	-0.88 %	537,672	590,915	9.90 %	229,497	218,083	-4.97 %
SWIFT	2,318,022	2,638,159	13.81 %	446,105	478,486	7.26 %	295,516	303,799	2.80 %
TODD	4,288,440	4,399,867	2.60 %	503,345	621,440	23.46 %	692,484	740,232	6.90 %
TRAVERSE	1,454,270	1,589,824	9.32 %	272,743	283,921	4.10 %	161,401	161,290	-0.07 %
WABASHA	2,802,135	3,365,717	20.11 %	1,092,250	1,370,955	25.52 %	483,028	491,709	1.80 %
WADENA	2,287,765	2,325,295	1.64 %	474,867	578,798	21.89 %	230,915	228,125	-1.21 %
WASECA	4,093,742	4,559,319	11.37 %	897,866	1,010,229	12.51 %	384,778	389,133	1.13 %
WASHINGTON	25,859,784	27,749,508	7.31 %	16,173,778	16,901,697	4.50 %	2,436,747	2,433,455	-0.14 %
WATONWAN	2,485,083	2,861,191	15.13 %	624,714	715,065	14.46 %	374,733	367,065	-2.05 %
WILKIN	2,078,510	2,311,968	11.23 %	201,627	267,161	32.50 %	293,227	285,237	-2.72 %
WINONA	6,258,127	6,748,699	7.84 %	3,527,571	3,891,414	10.31 %	700,148	688,882	-1.61 %
WRIGHT	12,451,064	13,688,354	9.94 %	4,870,769	5,318,927	9.20 %	2,264,680	2,458,010	8.54 %
YELLOW MEDICINE	2,495,475	2,772,892	11.12 %	421,309	507,437	20.44 %	477,581	472,158	-1.14 %
STATEWIDE TOTAL	\$ 925,373,716	\$ 989,221,703	6.90 %	\$ 490,342,291	\$ 511,869,787	4.39 %	\$ 62,867,845	\$ 64,357,525	2.37 %

TABLE 32
COMPARISON OF PAYABLE 1991 AND 1992 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)		
	1991	1992	PERCENT CHANGE	1991	1992	PERCENT CHANGE	1991	1992	PERCENT CHANGE
AITKIN	\$ 4,580,114	\$ 4,248,028	-7.25 %	\$ 17,755	\$ 28,335	59.59 %	\$ 10,042,250	\$ 9,842,545	-1.99 %
ANOKA	59,939,744	64,655,916	7.87 %	15,826,011	18,572,035	17.35 %	147,072,019	160,954,331	9.44 %
BECKER	6,333,500	6,074,911	-4.08 %	554,599	516,177	-6.93 %	15,567,216	15,601,514	0.22 %
BELTRAMI	5,814,298	6,487,230	11.57 %	247,541	278,795	12.63 %	14,020,383	15,175,255	8.24 %
BENTON	6,382,860	6,945,664	8.82 %	1,051,408	1,308,683	24.47 %	14,817,026	16,309,096	10.07 %
BIG STONE	982,011	897,837	-8.57 %	47,744	60,481	26.68 %	2,924,092	2,870,189	-1.84 %
BLUE EARTH	11,797,882	14,029,451	18.91 %	2,613,831	2,474,684	-5.32 %	30,189,465	33,309,535	10.33 %
BROWN	4,826,725	5,093,676	5.53 %	553,723	652,597	17.86 %	10,777,916	12,213,125	13.32 %
CARLTON	6,178,864	6,919,455	11.99 %	744,256	756,466	1.64 %	16,308,451	17,940,722	10.01 %
CARVER	14,228,132	16,151,238	13.52 %	8,783,760	12,039,772	37.07 %	40,762,005	48,691,253	19.45 %
CASS	7,870,460	8,568,871	8.87 %	139,960	185,479	32.52 %	17,149,214	18,931,899	10.40 %
CHIPPEWA	2,691,778	2,992,733	11.18 %	111,908	130,301	16.44 %	7,345,222	7,509,122	2.23 %
CHISAGO	6,966,899	8,067,673	15.80 %	683,110	814,848	19.29 %	16,022,995	18,560,940	15.84 %
CLAY	8,741,804	8,613,833	-1.46 %	1,294,394	1,670,749	29.08 %	20,240,285	21,763,165	7.52 %
CLEARWATER	1,540,822	1,453,717	-5.65 %	81,199	76,401	-5.91 %	4,444,184	4,590,749	3.30 %
COOK	1,470,131	1,584,907	7.81 %	352,389	354,190	0.51 %	4,430,887	4,744,313	7.07 %
COTTONWOOD	4,222,418	4,659,039	10.34 %	138,781	145,279	4.68 %	8,771,952	9,713,120	10.73 %
CROW WING	14,187,784	15,650,575	10.31 %	597,415	1,095,555	83.38 %	28,958,485	32,265,639	11.42 %
DAKOTA	102,199,477	114,130,080	11.67 %	15,564,230	20,201,631	29.80 %	235,819,305	265,072,842	12.41 %
DODGE	2,647,136	2,888,592	9.12 %	68,703	145,164	111.29 %	6,236,050	6,920,556	10.98 %
DOUGLAS	6,829,324	6,894,505	0.95 %	176,724	260,251	47.26 %	15,000,063	15,718,589	4.79 %
FARIBAULT	4,784,953	5,425,757	13.39 %	133,803	178,183	33.17 %	9,622,513	10,638,177	10.56 %
FILLMORE	3,664,049	3,818,558	4.22 %	213,277	239,060	12.09 %	8,357,443	9,229,933	10.44 %
FREEBORN	7,431,644	7,670,007	3.21 %	606,267	610,460	0.69 %	16,659,517	17,427,086	4.61 %
GOODHUE	16,299,589	17,023,148	4.44 %	1,307,280	1,325,210	1.37 %	38,175,685	38,224,069	0.13 %
GRANT	1,581,328	1,613,319	2.02 %	18,255	18,289	0.19 %	3,674,740	3,762,885	2.40 %
HENNEPIN	489,290,045	499,106,094	2.01 %	173,945,205	163,417,439	-6.05 %	1,328,219,522	1,364,126,364	2.70 %
HOUSTON	2,603,602	2,440,459	-6.27 %	74,713	46,757	-37.42 %	6,310,821	6,589,642	4.42 %
HUBBARD	4,661,689	5,060,945	8.56 %	47,234	61,294	29.77 %	9,591,852	10,184,548	6.18 %
ISANTI	4,072,178	4,233,927	3.97 %	484,087	406,688	-15.99 %	11,214,350	11,846,969	5.64 %

TABLE 32
COMPARISON OF PAYABLE 1991 AND 1992 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)		
	1991	1992	PERCENT CHANGE	1991	1992	PERCENT CHANGE	1991	1992	PERCENT CHANGE
ITASCA	\$ 12,926,126	\$ 13,202,949	2.14 %	\$ 1,016,182	\$ 1,073,547	5.65 %	\$ 33,035,978	\$ 34,141,714	3.35 %
JACKSON	3,971,248	4,558,181	14.78 %	302,701	320,697	5.95 %	7,936,106	8,888,387	12.00 %
KANABEC	2,140,048	2,347,805	9.71 %	250,614	187,162	-25.32 %	5,466,693	5,788,486	5.89 %
KANDIYOHI	8,336,234	9,367,031	12.37 %	497,341	828,372	66.56 %	20,127,208	22,140,025	10.00 %
KITTSO	3,428,331	3,467,896	1.15 %	89,691	96,301	7.37 %	5,737,180	5,791,059	0.94 %
KOOCHICHING	1,987,055	2,372,253	19.39 %	1,056,952	2,786,365	163.62 %	6,298,006	8,914,820	41.55 %
LAC QUI PARLE	1,619,202	2,135,124	31.86 %	121,269	130,427	7.55 %	4,053,248	4,688,261	15.67 %
LAKE	1,081,303	1,782,820	64.88 %	405,687	485,681	19.72 %	5,361,762	6,536,583	21.91 %
LAKE/WOODS	1,162,110	1,142,518	-1.69 %	6,404	8,421	31.50 %	2,452,922	2,528,026	3.06 %
LE SUEUR	4,641,289	5,632,742	21.36 %	182,234	279,090	53.15 %	10,638,883	11,905,299	11.90 %
LINCOLN	1,403,568	1,468,391	4.62 %	45,760	27,837	-39.17 %	3,644,524	3,955,435	8.53 %
LYON	5,274,779	5,970,105	13.18 %	988,945	1,129,628	14.23 %	12,771,079	13,954,095	9.26 %
MCLEOD	5,842,834	6,370,533	9.03 %	565,870	604,785	6.88 %	13,874,361	15,984,753	15.21 %
MAHNOMEN	812,460	913,955	12.49 %	50,192	67,133	33.75 %	2,483,619	2,701,878	8.79 %
MARSHALL	3,563,989	3,455,892	-3.03 %	152,234	152,563	0.22 %	6,335,171	6,460,047	1.97 %
MARTIN	7,749,892	7,987,253	3.06 %	210,191	297,400	41.49 %	14,552,367	15,400,137	5.83 %
MEEKER	4,498,484	4,503,484	0.11 %	251,188	277,663	10.54 %	9,431,751	10,220,225	8.36 %
MILLE LACS	3,127,126	4,100,930	31.14 %	307,319	459,264	49.44 %	8,891,287	10,655,984	19.85 %
MORRISON	5,685,177	6,266,003	10.22 %	310,184	424,624	36.89 %	13,867,414	15,066,147	8.64 %
MOWER	7,880,492	9,544,082	21.11 %	431,774	530,785	22.93 %	18,243,797	21,554,811	18.15 %
MURRAY	2,724,412	3,314,521	21.66 %	22,518	29,166	29.52 %	5,350,881	6,216,834	16.18 %
NICOLLET	5,248,648	6,026,369	14.82 %	606,979	664,636	9.50 %	12,986,597	14,825,243	14.16 %
NOBLES	4,740,986	5,053,279	6.59 %	448,936	513,187	14.31 %	10,443,543	11,270,154	7.92 %
NORMAN	3,030,209	3,072,423	1.39 %	173,821	191,675	10.27 %	5,523,610	5,911,324	7.02 %
OLMSTED	33,879,290	36,429,267	7.53 %	3,881,932	3,875,745	-0.16 %	74,080,733	79,150,683	6.84 %
OTTER TAIL	11,059,055	11,331,024	2.46 %	804,603	1,066,148	32.51 %	24,571,684	26,099,570	6.22 %
PENNINGTON	2,389,539	2,375,976	-0.57 %	70,977	83,234	17.27 %	5,416,016	5,812,702	7.32 %
PINE	5,205,184	5,319,210	2.19 %	376,796	382,921	1.63 %	11,247,877	11,543,673	2.63 %
PIPESTONE	1,502,093	1,954,873	30.14 %	153,401	207,077	34.99 %	4,291,018	5,111,498	19.12 %
POLK	7,806,417	8,495,069	8.82 %	744,005	845,418	13.63 %	19,249,669	20,194,095	4.91 %

TABLE 32
COMPARISON OF PAYABLE 1991 AND 1992 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)		
	1991	1992	PERCENT CHANGE	1991	1992	PERCENT CHANGE	1991	1992	PERCENT CHANGE
POPE	\$ 3,029,276	\$ 3,024,572	-0.16 %	\$ 219,766	\$ 289,002	31.50 %	\$ 6,425,157	\$ 6,484,575	0.92 %
RAMSEY	165,500,492	170,122,805	2.79 %	55,485,373	57,929,566	4.41 %	454,431,514	472,929,341	4.07 %
RED LAKE	809,095	937,865	15.92 %	53,262	54,545	2.41 %	2,147,403	2,253,839	4.96 %
REDWOOD	4,748,638	5,237,874	10.30 %	81,047	78,829	-2.74 %	9,772,827	10,719,639	9.69 %
RENVILLE	4,558,864	5,300,315	16.26 %	225,899	258,137	14.27 %	9,762,491	10,907,465	11.73 %
RICE	11,933,971	12,874,528	7.88 %	1,452,305	1,707,172	17.55 %	23,348,459	25,282,211	8.28 %
ROCK	2,013,275	2,542,629	26.29 %	101,373	104,084	2.67 %	4,712,711	5,382,206	14.21 %
ROSEAU	4,482,353	4,702,606	4.91 %	165,770	186,729	12.64 %	7,449,368	7,982,550	7.16 %
ST. LOUIS	26,261,917	28,893,039	10.02 %	8,916,032	9,431,140	5.78 %	95,896,442	102,255,436	6.63 %
SCOTT	15,948,565	18,316,785	14.85 %	6,141,773	6,672,071	8.63 %	44,956,546	50,156,017	11.57 %
SHERBURNE	16,754,865	18,444,173	10.08 %	1,156,796	1,287,737	11.32 %	34,727,770	38,249,262	10.14 %
SIBLEY	2,749,389	2,999,579	9.10 %	232,164	289,575	24.73 %	7,206,788	8,008,658	11.13 %
STEARNS	24,671,287	27,120,468	9.93 %	4,983,787	5,875,589	17.89 %	61,830,793	66,701,167	7.88 %
STEELE	7,907,920	8,184,410	3.50 %	1,023,774	1,447,116	41.35 %	15,999,070	17,417,710	8.87 %
STEVENS	2,366,086	2,446,511	3.40 %	64,124	84,370	31.57 %	5,398,478	5,521,659	2.28 %
SWIFT	1,941,136	2,338,376	20.46 %	315,171	344,528	9.31 %	5,315,950	6,103,348	14.81 %
TODD	3,639,511	3,664,687	0.69 %	210,385	222,091	5.56 %	9,334,165	9,648,317	3.37 %
TRAVERSE	1,608,323	1,622,108	0.86 %	46,100	50,790	10.17 %	3,551,374	3,716,130	4.64 %
WABASHA	3,524,047	3,537,892	0.39 %	213,773	313,236	46.53 %	8,115,233	9,079,509	11.88 %
WADENA	2,081,712	2,359,304	13.33 %	61,585	70,852	15.05 %	5,136,844	5,562,374	8.28 %
WASECA	4,134,621	4,583,713	10.86 %	47,969	83,912	74.93 %	9,558,976	10,626,306	11.17 %
WASHINGTON	53,849,391	56,120,225	4.22 %	8,556,251	9,069,420	6.00 %	117,094,601	124,081,724	5.97 %
WATONWAN	2,702,465	3,211,144	18.82 %	287,146	330,871	15.23 %	6,474,141	7,485,336	15.62 %
WILKIN	2,380,250	2,599,727	9.22 %	56,517	62,900	11.29 %	5,010,131	5,526,993	10.32 %
WINONA	7,465,459	8,163,437	9.35 %	1,055,441	1,115,212	5.66 %	19,006,746	20,607,644	8.42 %
WRIGHT	22,056,683	24,832,221	12.58 %	2,661,186	3,607,307	35.55 %	44,324,535	49,925,131	12.64 %
YELLOW MEDICINE	2,488,499	2,687,923	8.01 %	145,178	158,646	9.28 %	6,028,042	6,599,056	9.47 %
STATEWIDE TOTAL	\$ 1,381,146,910	\$ 1,460,231,019	5.73 %	\$ 334,966,209	\$ 347,223,632	3.66 %	\$ 3,500,107,447	\$ 3,713,353,723	6.09 %

(1) The total levy for the seven metropolitan counties includes the fiscal disparity contribution levy. Fiscal disparity contribution levies can be found in table 58 page 242.

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 33 pages 78 through 83.

The total levy amount also includes any power line levy amounts. Power line levy amounts can be found in table 60 pages 244 through 246.

TABLE 32
COMPARISON OF PAYABLE 1991 AND 1992 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		
	1991	1992	PERCENT CHANGE	1991	1992	PERCENT CHANGE	1991	1992	PERCENT CHANGE
AITKIN	\$ 9,517,119	\$ 9,300,370	-2.28 %	\$ 9,141,292	\$ 9,150,264	0.10 %	109.856	107.566	-2.08 %
ANOKA	147,071,665	160,952,581	9.44 %	141,611,291	143,519,145	1.35 %	103.856	112.148	7.98 %
BECKER	15,567,216	15,601,514	0.22 %	13,688,144	13,771,628	0.61 %	113.728	113.287	-0.39 %
BELTRAMI	14,020,383	15,175,255	8.24 %	11,893,752	12,040,123	1.23 %	117.880	126.039	6.92 %
BENTON	14,814,236	16,306,038	10.07 %	14,590,004	14,850,537	1.79 %	101.556	109.822	8.14 %
BIG STONE	2,924,092	2,870,189	-1.84 %	2,655,901	2,803,917	5.57 %	110.098	102.364	-7.02 %
BLUE EARTH	30,189,465	33,309,535	10.33 %	29,538,867	31,226,224	5.71 %	102.203	106.672	4.37 %
BROWN	10,777,916	12,213,125	13.32 %	12,628,509	13,529,788	7.14 %	85.346	90.268	5.77 %
CARLTON	16,307,785	17,939,785	10.01 %	12,948,717	12,824,692	-0.96 %	125.946	139.892	11.07 %
CARVER	40,742,991	48,633,360	19.37 %	37,355,974	38,878,769	4.08 %	109.118	125.239	14.77 %
CASS	17,149,214	18,931,899	10.40 %	17,766,485	18,512,768	4.20 %	96.526	102.264	5.94 %
CHIPPEWA	7,345,222	7,509,122	2.23 %	6,633,370	7,186,890	8.34 %	110.731	104.484	-5.64 %
CHISAGO	16,013,904	18,550,432	15.84 %	14,425,677	14,920,907	3.43 %	111.073	124.396	11.99 %
CLAY	18,538,657	19,890,892	7.29 %	19,363,277	19,812,287	2.32 %	104.529	109.847	5.09 %
CLEARWATER	4,444,184	4,590,749	3.30 %	3,830,875	3,767,134	-1.66 %	116.010	121.863	5.05 %
COOK	4,160,876	4,449,936	6.95 %	4,913,558	4,854,874	-1.19 %	90.177	97.723	8.37 %
COTTONWOOD	8,771,952	9,713,120	10.73 %	8,806,802	8,835,941	0.33 %	99.604	109.927	10.36 %
CROW WING	28,357,117	31,620,891	11.51 %	33,300,061	34,045,647	2.24 %	86.962	94.772	8.98 %
DAKOTA	235,813,832	265,060,515	12.40 %	243,659,093	240,626,955	-1.24 %	96.782	110.159	13.82 %
DODGE	6,236,050	6,920,556	10.98 %	6,631,304	7,057,321	6.42 %	94.040	98.062	4.28 %
DOUGLAS	15,000,063	15,718,589	4.79 %	15,361,362	15,762,792	2.61 %	97.648	99.720	2.12 %
FARIBAULT	9,622,513	10,638,177	10.56 %	11,197,623	11,676,879	4.28 %	85.934	91.105	6.02 %
FILLMORE	8,357,443	9,229,933	10.44 %	7,557,914	7,731,940	2.30 %	110.579	119.374	7.95 %
FREEBORN	16,659,517	17,427,086	4.61 %	16,503,692	17,158,014	3.96 %	100.944	101.568	0.62 %
GOODHUE	38,175,685	38,224,069	0.13 %	41,950,941	41,680,246	-0.65 %	91.001	91.708	0.78 %
GRANT	3,663,430	3,751,314	2.40 %	3,916,417	3,769,554	-3.75 %	93.829	99.823	6.39 %
HENNEPIN	1,328,183,310	1,364,087,767	2.70 %	1,225,332,578	1,156,470,675	-5.62 %	108.397	117.956	8.82 %
HOUSTON	6,310,821	6,589,642	4.42 %	5,665,899	5,986,962	5.67 %	111.383	110.067	-1.18 %
HUBBARD	9,591,852	10,184,548	6.18 %	10,682,174	10,822,180	1.31 %	89.793	94.108	4.81 %
ISANTI	11,214,350	11,846,969	5.64 %	9,601,590	9,837,841	2.46 %	116.797	120.422	3.10 %

TABLE 32
COMPARISON OF PAYABLE 1991 AND 1992 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		
	1991	1992	PERCENT CHANGE	1991	1992	PERCENT CHANGE	1991	1992	PERCENT CHANGE
ITASCA	\$ 30,641,662	\$ 31,645,709	3.28 %	\$ 32,537,551	\$ 32,689,907	0.47 %	101.532	104.441	2.87 %
JACKSON	7,936,106	8,888,387	12.00 %	9,454,329	9,705,719	2.66 %	83.942	91.579	9.10 %
KANABEC	5,466,693	5,788,486	5.89 %	4,522,497	4,493,328	-0.64 %	120.878	128.824	6.57 %
KANDIYOHI	20,125,958	22,138,767	10.00 %	18,884,577	19,696,444	4.30 %	106.580	112.406	5.47 %
KITTSO	5,737,180	5,791,059	0.94 %	5,812,023	6,054,236	4.17 %	98.712	95.653	-3.10 %
KOOCHICHING	6,292,274	8,909,039	41.59 %	6,505,157	8,253,805	26.88 %	96.816	108.009	11.56 %
LAC QUI PARLE	4,053,248	4,688,261	15.67 %	4,710,502	5,110,201	8.49 %	86.047	91.743	6.62 %
LAKE	4,749,735	5,845,722	23.07 %	4,319,130	4,575,223	5.93 %	124.140	142.869	15.09 %
LAKE/WOODS	2,450,684	2,525,940	3.07 %	1,864,766	1,886,558	1.17 %	131.540	134.002	1.87 %
LE SUEUR	10,638,883	11,905,299	11.90 %	10,033,994	10,370,601	3.35 %	106.028	114.799	8.27 %
LINCOLN	3,644,524	3,955,435	8.53 %	3,629,149	3,660,797	0.87 %	100.424	108.048	7.59 %
LYON	12,771,079	13,954,095	9.26 %	13,658,012	14,163,480	3.70 %	93.506	98.522	5.36 %
MCLEOD	13,874,361	15,984,753	15.21 %	12,654,484	13,144,171	3.87 %	109.640	121.611	10.92 %
MAHNOMEN	2,483,619	2,701,878	8.79 %	1,865,090	1,877,823	0.68 %	133.163	143.884	8.05 %
MARSHALL	6,335,171	6,460,047	1.97 %	7,427,580	7,713,878	3.85 %	85.293	83.746	-1.81 %
MARTIN	14,552,367	15,400,137	5.83 %	16,410,395	16,967,286	3.39 %	88.678	90.764	2.35 %
MEEKER	9,422,511	10,210,390	8.36 %	9,608,027	9,618,509	0.11 %	98.165	106.256	8.24 %
MILLE LACS	8,888,576	10,653,039	19.85 %	7,011,468	7,009,462	-0.03 %	126.811	152.023	19.88 %
MORRISON	13,867,414	15,066,147	8.64 %	11,768,556	12,106,284	2.87 %	117.834	124.449	5.61 %
MOWER	18,243,797	21,554,811	18.15 %	16,154,674	16,630,645	2.95 %	112.932	129.609	14.77 %
MURRAY	5,350,881	6,216,834	16.18 %	6,617,802	6,940,491	4.88 %	80.856	89.573	10.78 %
NICOLLET	12,986,597	14,825,243	14.16 %	11,576,480	12,212,331	5.49 %	112.181	121.396	8.21 %
NOBLES	10,443,543	11,270,154	7.92 %	10,866,862	11,522,599	6.03 %	96.104	97.809	1.77 %
NORMAN	5,523,610	5,911,324	7.02 %	5,467,287	5,667,925	3.67 %	101.030	104.294	3.23 %
OLMSTED	74,080,733	79,150,683	6.84 %	64,180,321	66,588,362	3.75 %	115.426	118.866	2.98 %
OTTER TAIL	24,571,684	26,099,570	6.22 %	23,981,191	24,254,932	1.14 %	102.462	107.605	5.02 %
PENNINGTON	5,416,016	5,812,702	7.32 %	4,385,009	4,351,970	-0.75 %	123.512	133.565	8.14 %
PINE	11,237,921	11,534,075	2.64 %	10,027,462	10,018,927	-0.09 %	112.171	115.219	2.72 %
PIPESTONE	4,291,018	5,111,498	19.12 %	4,347,672	4,760,897	9.50 %	98.697	107.364	8.78 %
POLK	18,598,356	19,516,434	4.94 %	17,792,888	19,123,892	7.48 %	108.187	105.596	-2.40 %

TABLE 32
COMPARISON OF PAYABLE 1991 AND 1992 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		
	1991	1992	PERCENT CHANGE	1991	1992	PERCENT CHANGE	1991	1992	PERCENT CHANGE
POPE	\$ 6,415,804	\$ 6,475,155	0.93 %	\$ 5,254,623	\$ 5,239,311	-0.29 %	122.276	123.768	1.22 %
RAMSEY	454,431,514	472,929,341	4.07 %	388,829,268	371,432,587	-4.47 %	116.872	127.326	8.94 %
RED LAKE	2,147,403	2,253,839	4.96 %	2,038,213	2,037,218	-0.05 %	105.357	110.633	5.01 %
REDWOOD	9,772,827	10,719,639	9.69 %	10,495,757	10,895,575	3.81 %	93.112	98.385	5.66 %
RENVILLE	9,762,491	10,907,465	11.73 %	12,396,672	13,554,604	9.34 %	78.751	80.471	2.18 %
RICE	23,348,459	25,282,211	8.28 %	20,036,630	20,950,778	4.56 %	116.529	120.674	3.56 %
ROCK	4,712,711	5,382,206	14.21 %	5,526,500	5,768,650	4.38 %	85.275	93.301	9.41 %
ROSEAU	7,445,589	7,978,906	7.16 %	6,255,548	6,363,068	1.72 %	119.084	125.451	5.35 %
ST. LOUIS	92,124,369	98,353,727	6.76 %	72,496,728	75,076,222	3.56 %	132.277	136.202	2.97 %
SCOTT	44,953,931	50,147,182	11.55 %	39,169,557	39,938,034	1.96 %	114.774	125.585	9.42 %
SHERBURNE	34,724,253	38,245,629	10.14 %	54,198,356	53,985,245	-0.39 %	64.075	70.851	10.58 %
SIBLEY	7,206,788	8,008,658	11.13 %	6,681,073	7,228,126	8.19 %	107.869	110.799	2.72 %
STEARNs	61,819,073	66,689,190	7.88 %	56,377,899	57,212,658	1.48 %	109.672	116.585	6.30 %
STEELE	15,999,070	17,417,710	8.87 %	15,073,307	15,812,123	4.90 %	106.142	110.154	3.78 %
STEVENS	5,397,661	5,520,839	2.28 %	4,695,524	4,820,139	2.65 %	114.971	114.554	-0.36 %
SWIFT	5,315,950	6,103,348	14.81 %	5,143,487	5,406,562	5.11 %	103.353	112.888	9.23 %
TODD	9,334,165	9,648,317	3.37 %	6,934,664	6,875,998	-0.85 %	134.602	140.319	4.25 %
TRAVERSE	3,545,489	3,709,909	4.64 %	3,583,287	3,819,053	6.58 %	99.109	97.305	-1.82 %
WABASHA	8,115,233	9,079,509	11.88 %	8,058,172	8,568,571	6.33 %	100.708	105.963	5.22 %
WADENA	5,136,844	5,562,374	8.28 %	3,946,145	3,950,457	0.11 %	130.174	140.803	8.17 %
WASECA	9,455,742	10,519,895	11.25 %	9,047,090	9,655,031	6.72 %	105.658	110.060	4.17 %
WASHINGTON	117,079,045	124,065,038	5.97 %	110,175,827	110,210,424	0.03 %	106.280	112.586	5.93 %
WATONWAN	6,474,141	7,485,336	15.62 %	6,902,819	6,924,082	0.31 %	93.790	108.106	15.26 %
WILKIN	4,955,302	5,456,029	10.10 %	5,356,782	5,460,944	1.94 %	93.529	101.209	8.21 %
WINONA	19,002,923	20,598,586	8.40 %	18,228,949	18,907,335	3.72 %	104.267	108.993	4.53 %
WRIGHT	44,303,618	49,901,643	12.64 %	46,478,556	47,720,296	2.67 %	95.366	104.620	9.70 %
YELLOW MEDICINE	6,028,042	6,599,056	9.47 %	5,946,877	6,592,859	10.86 %	101.365	100.094	-1.25 %
STATEWIDE TOTAL	\$ 3,489,227,498	\$ 3,701,794,613	6.09 %	\$ 3,280,556,388	\$ 3,228,689,527	-1.58 %	106.692	115.011	7.80 %

TABLE 33
COMPARISON OF PAYABLE 1991 AND 1992
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	
		1991	1992	1991	1992			1991	1992	1991	1992
<u>AITKIN</u>	AITKIN TWP.	0	1,099	0	1,138	<u>BROWN</u>	HANSKA	3,875	3,862	4,064	4,139
	SPENCER TWP.	0	458	0	478		NEW ULM	444,645	501,914	417,588	503,565
	AITKIN	0	6,313	0	6,707		SLEEPY EYE	46,683	45,289	38,141	41,312
	TOTAL	0	7,870	0	8,323		SPRINGFIELD	53,475	51,387	58,831	59,583
							TOTAL	548,678	602,452	518,424	608,599
<u>ANOKA</u>	ANOKA	311,846	617,733	322,231	687,432	<u>CARLTON</u>	BARNUM	6,810	6,797	10,144	13,609
	ANDOVER	564,928	567,604	538,446	617,187		CLOQUET	445,500	380,001	547,332	527,453
	CENTERVILLE	116,616	134,047	158,126	183,004		MOOSE LAKE	14,303	16,030	19,489	23,118
	COLUMBIA HEIGHTS	1,410,783	1,137,346	1,489,703	1,364,546		TOTAL	466,613	402,828	576,965	564,180
	CIRCLE PINES	53,774	67,509	67,066	83,326	<u>CARVER</u>	CARVER	13,968	12,918	17,829	18,992
	FRIDLEY	2,840,385	3,073,122	2,898,352	3,346,275		CHASKA	2,765,741	3,735,857	2,838,613	4,576,031
	LEXINGTON	6,250	86,262	7,823	104,812		NEW GERMANY	30,949	29,727	33,264	37,304
	COON RAPIDS	2,675,626	3,565,592	2,798,153	3,975,372		NORWOOD	45,725	41,628	50,526	49,977
	RAMSEY	732,573	866,307	715,373	918,069		VICTORIA	0	3,896	0	5,171
	LINO LAKES	215,224	245,834	287,166	327,808		WACONIA	488,512	547,293	542,367	677,116
	HILLTOP	48,420	45,956	56,205	73,298		WATERTOWN	76,262	73,314	84,101	85,950
	HAM LAKE	59,472	0	56,818	0		YOUNG AMERICA	35,997	37,278	39,888	44,205
	BLAINE	1,946,666	2,020,813	2,137,724	2,324,760		CHANHASSEN	4,036,995	4,351,760	4,616,026	5,790,179
	TOTAL	10,982,763	12,428,125	11,533,186	14,005,889		TOTAL	7,494,149	8,833,671	8,222,614	11,284,925
<u>BECKER</u>	DETROIT LAKES	363,580	330,702	441,993	398,946	<u>CASS</u>	PIKE BAY TWP.	10,309	10,795	9,457	12,382
	TOTAL	363,580	330,702	441,993	398,946		POWERS TWP.	0	11,907	0	12,005
<u>BELTRAMI</u>	BEMIDJI	146,633	143,487	178,948	185,669		WILSON TWP.	0	24,387	0	22,329
	BLACKDUCK	0	2,888	0	3,336		CASS LAKE	10,475	10,963	12,161	15,426
	TOTAL	146,633	146,375	178,948	189,005		REMER	3,573	3,537	4,425	4,689
<u>BENTON</u>	FOLEY	74,950	75,433	88,087	101,540		WALKER	73,251	75,404	83,709	89,494
	RICE	75,678	74,261	78,537	84,495		TOTAL	97,608	136,993	109,752	156,325
	SAUK RAPIDS	696,839	802,583	704,765	878,990	<u>CHIPPEWA</u>	MAYNARD	2,049	13,856	2,242	13,991
	SARTELL	84,046	137,126	83,475	139,927		MONTEVIDEO	60,332	59,822	74,144	70,464
	TOTAL	931,513	1,089,403	954,864	1,204,952		GRANITE FALLS	12,938	12,442	13,398	12,609
<u>BLUE EARTH</u>	JUDSON TWP.	38,547	36,982	39,862	37,565		TOTAL	75,319	86,120	89,784	97,064
	LIME TWP.	28,901	0	24,523	0	<u>CHISAGO</u>	CHISAGO CITY	258,239	249,340	301,664	325,915
	RAPIDAN TWP.	80,420	77,200	83,797	82,962		LINDSTROM	13,191	12,661	15,362	16,525
	GOOD THUNDER	6,871	6,505	8,848	9,453		NORTH BRANCH	87,811	130,764	111,525	181,011
	LAKE CRYSTAL	30,005	28,584	37,527	36,660		RUSH CITY	140,519	136,919	155,082	186,810
	MADISON LAKE	6,293	6,614	6,740	8,313		WYOMING	65,879	63,247	71,273	75,287
	MANKATO	2,209,655	1,967,469	2,349,415	2,227,115		TOTAL	563,639	592,931	654,906	785,548
	MAPLETON	3,161	7,261	3,052	7,042						
	VERNON CENTER	76	58	96	81						
	TOTAL	2,403,929	2,130,673	2,553,860	2,409,191						

TABLE 33
COMPARISON OF PAYABLE 1991 AND 1992
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	
		1991	1992	1991	1992			1991	1992	1991	1992
CLAY	DILWORTH	29	145,080	32	174,263	DOUGLAS	ALEXANDRIA	113,883	113,093	116,874	120,578
	MOORHEAD	930,987	1,044,990	975,023	1,144,055		BRANDON	861	955	881	898
	TOTAL	931,016	1,190,070	975,055	1,318,318		EVANSVILLE	11,063	11,511	9,361	10,775
CLEARWATER	BAGLEY	16,438	16,474	20,929	21,656		OSAKIS	11,523	15,299	13,330	19,136
	TOTAL	16,438	16,474	20,929	21,656		TOTAL	137,330	140,858	140,446	151,387
COOK	LUTSEN TWP.	0	1,204	0	1,112	FARIBAULT	BLUE EARTH	65,567	77,414	59,010	80,153
	TOTAL	0	1,204	0	1,112		BRICELYN	15,677	15,043	18,089	19,112
COTTONWOOD	MT LAKE	13,497	12,797	16,585	20,302		WELLS	35,106	49,066	32,333	47,619
	WINDOM	89,150	77,124	106,752	103,992		WINNEBAGO	5,411	5,056	4,870	5,097
	TOTAL	102,647	89,921	123,337	124,294	FILLMORE	TOTAL	121,761	146,579	114,302	151,981
CROW WING	IRONDALE TWP.	0	264,401	0	290,382		HARMONY	33,409	38,384	42,555	50,221
	BAXTER	241,731	321,281	226,781	320,587		PRESTON	4,746	4,569	7,497	7,739
	BRAINERD	118,924	179,269	107,106	181,776		RUSHFORD	114,835	119,039	128,292	140,389
	MANHATTAN BEACH	1,188	1,378	937	1,147		SPRING VALLEY	20,175	19,574	19,509	23,921
	NISSWA	0	37,280	0	35,582		WYKOFF	300	225	327	289
	PEQUOT LAKES	787	3,997	724	4,108		CHATFIELD	11,909	11,897	15,097	16,501
	CROSSLAKE	16,698	16,191	13,198	13,576		TOTAL	185,374	193,688	213,277	239,060
	TOTAL	379,328	823,797	348,746	847,158	FREEBORN	ALBERT LEA	570,193	571,878	597,310	600,758
DAKOTA	FARMINGTON	211,673	243,984	245,715	312,500		HOLLANDALE	4,248	4,274	4,521	4,901
	INVER GROVE HT CITY	710,605	720,083	791,267	872,919		TOTAL	574,441	576,152	601,831	605,659
	LAKEVILLE	1,359,688	1,557,102	1,418,744	1,667,583	GOODHUE	CANNON FALLS	214,147	208,612	226,395	229,780
	ROSEMOUNT	395,064	396,726	404,085	458,224		KENYON	52,377	52,336	57,319	61,513
	SOUTH ST PAUL	1,432,195	1,532,778	1,438,970	2,033,752		RED WING	803,847	805,645	736,147	747,864
	WEST ST PAUL	342,484	308,587	305,000	321,978		ZUMBROTA	67,370	69,091	56,420	56,078
	MENDOTA HEIGHTS	1,287,457	1,126,895	1,131,578	1,172,263		PINE ISLAND	52,206	47,617	75,469	73,027
	BURNSVILLE	1,090,522	1,135,873	1,031,222	1,249,680		TOTAL	1,189,947	1,183,301	1,151,750	1,168,262
	APPLE VALLEY	1,046,924	1,811,776	1,038,884	2,010,238	HENNEPIN	BLOOMINGTON	4,022,661	4,962,609	4,062,105	5,572,853
	EAGAN	699,727	830,036	608,888	859,774		BROOKLYN CENTER	1,617,997	1,315,724	1,681,746	1,539,647
	HASTINGS	351,094	347,309	365,528	368,051		BROOKLYN PARK	1,580,413	2,252,369	1,814,451	2,844,833
	TOTAL	8,927,433	10,011,149	8,779,881	11,326,962		CHAMPLIN	284,206	345,218	308,631	407,119
DODGE	DODGE CENTER	34,000	95,820	31,793	100,514		CHANHASSEN	933,668	953,311	1,060,734	1,189,055
	HAYFIELD	7,495	8,027	8,144	9,063		CRYSTAL	1,051,582	1,083,403	1,202,493	1,325,175
	KASSON	29,223	33,578	28,766	35,587		CORCORAN	83,615	96,702	84,199	107,631
	TOTAL	70,718	137,425	68,703	145,164		DAYTON	77,497	109,154	81,952	126,892
							DEEPHAVEN	156,855	156,911	168,230	166,635
							EDEN PRAIRIE	1,725,876	1,521,637	1,907,104	1,854,300

TABLE 33
COMPARISON OF PAYABLE 1991 AND 1992
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	
		1991	1992	1991	1992			1991	1992	1991	1992
<u>HENNEPIN (CON.T)</u>	EDINA	4,288,608	5,684,605	4,280,392	6,251,314	<u>JACKSON</u>	DES MOINES TWP.	250,916	236,379	202,098	182,863
	GOLDEN VALLEY	5,932,887	4,865,944	6,742,063	6,056,956		JACKSON	78,753	100,990	70,878	103,185
	HOPKINS	1,313,214	1,180,214	1,509,395	1,485,913		TOTAL	329,669	337,369	272,976	286,048
	LONG LAKE	306,203	283,450	368,038	372,689	<u>KANABEC</u>	MORA	193,021	129,532	233,499	169,390
	MAPLE GROVE	1,379,394	1,585,325	1,623,974	2,035,415		OGILVIE	6,262	6,151	8,616	8,597
	MAPLE PLAIN	92,567	149,848	107,756	192,379		TOTAL	199,283	135,683	242,115	177,987
	MEDINA	485,831	471,365	539,023	545,720	<u>KANDIYOHI</u>	NEW LONDON	38,773	47,775	48,849	74,110
	MINNEAPOLIS	49,589,006	49,732,540	57,063,224	60,781,352		SPICER	26,351	46,720	33,006	66,851
	MINNETONKA	3,672,001	3,096,995	3,908,269	3,663,147		WILLMAR	223,417	409,293	234,729	455,664
	MOUND	202,033	187,483	205,631	218,091		TOTAL	288,541	503,788	316,584	596,625
	NEW HOPE	1,605,709	1,467,795	1,790,894	1,768,689	<u>KOOCHICHING</u>	INTL FALLS	1,061,412	2,469,123	1,045,130	2,765,713
	OSSEO	55,845	58,958	61,272	71,284		TOTAL	1,061,412	2,469,123	1,045,130	2,765,713
	PLYMOUTH	8,049,122	5,737,383	8,429,554	6,656,303	<u>LAC QUI PARL</u>	DAWSON	39,536	38,185	35,977	38,435
	RICHFIELD	3,156,025	2,864,280	3,442,730	3,464,134		MADISON	947	922	876	1,001
	ROBBINSDALE	1,463,956	1,428,462	1,622,166	1,733,153		TOTAL	40,483	39,107	36,853	39,436
	ROCKFORD	62,686	60,728	81,548	83,242	<u>LAKE</u>	SILVER CREEK TWP.	222,128	230,758	272,168	329,117
	ROGERS	140,717	241,270	150,327	295,375		LAKE COUNTY	62,139	70,918	78,749	98,886
	ST ANTHONY	506,595	487,884	595,148	556,077		SILVER BAY	1,901	1,834	2,331	2,700
	ST LOUIS PARK	2,545,118	2,601,502	2,802,582	3,044,486		TOTAL	286,168	303,510	353,248	430,703
	SPRING PARK	196,612	190,754	207,038	232,428	<u>LE SUEUR</u>	ELYSIAN	900	808	1,061	1,052
	WAYZATA	774,950	919,584	820,540	1,082,939		LECENTER	19,424	22,591	21,672	25,884
	TOTAL	97,353,429	96,093,407	108,723,209	115,745,226		LESUEUR	123,076	159,298	132,941	216,886
							NEW PRAGUE	7,479	9,108	8,766	11,772
							TOTAL	150,879	191,805	164,440	255,594
<u>HOUSTON</u>	CALEDONIA	10,648	10,641	11,533	11,584	<u>LYON</u>	COTTONWOOD	10,668	10,340	11,347	11,470
	HOUSTON	159	8,640	173	8,627		MARSHALL	936,299	1,003,385	933,490	1,049,601
	LACRESCENT	50,513	16,907	63,007	21,330		MINNEOTA	10,961	10,544	11,591	11,738
	TOTAL	61,320	36,188	74,713	41,541		TOTAL	957,928	1,024,269	956,428	1,072,809
<u>HUBBARD</u>	PARK RAPIDS	15,289	14,737	12,990	13,202	<u>MCLEOD</u>	GLENCOE	171,499	178,580	197,905	227,109
	TOTAL	15,289	14,737	12,990	13,202		HUTCHINSON	224,725	197,119	275,090	268,792
<u>ISANTI</u>	CAMBRIDGE	370,445	209,439	435,551	256,496		PLATO	13,520	13,445	15,159	16,777
	ISANTI	10,766	32,690	13,150	40,863		WINSTED	30,589	32,658	30,703	36,989
	BRAHAM	11,164	54,402	17,582	89,902		TOTAL	440,333	421,802	518,857	549,667
	TOTAL	392,375	296,531	466,283	387,261						
<u>ITASCA</u>	BOVEY	1,220	1,281	1,276	1,715						
	GRAND RAPIDS	734,446	710,197	845,807	839,875						
	LAPRAIRIE	1,927	26,185	2,087	31,134						
	TOTAL	737,593	737,663	849,170	872,724						

TABLE 33
COMPARISON OF PAYABLE 1991 AND 1992
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

81

COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	INCREMENT TAX CAPACITIES		INCREMENT TAX	
		1991	1992	1991	1992			1991	1992	1991	1992
<u>MAHNOMEN</u>	MAHNOMEN	3,251	4,799	4,470	7,408	<u>NORMAN</u>	ADA	19,828	18,158	24,543	23,364
	WAUBUN	597	5,145	768	7,503		HALSTAD	10,095	10,090	12,391	14,484
	TOTAL	3,848	9,944	5,236	14,911		TOTAL	29,923	28,248	36,934	37,848
<u>MARTIN</u>	DUNNELL	5,064	4,858	6,129	6,218	<u>OLMSTED</u>	BYRON	27,504	32,810	38,083	48,224
	FAIRMONT	93,279	159,909	90,817	170,399		ROCHESTER	3,159,588	3,038,568	3,711,374	3,681,741
	TRUMAN	17,884	17,858	16,078	16,233		STEWARTVILLE	123,322	126,877	132,475	145,780
	WELCOME	47,527	45,825	50,381	50,156		TOTAL	3,310,414	3,198,255	3,881,932	3,875,745
	TRIMONT	11,435	11,279	14,664	15,266	<u>OTTERTAIL</u>	FERGUS FALLS	279,532	359,768	304,958	394,218
	TOTAL	175,169	239,729	178,069	258,272		HENNING	15,661	21,840	18,289	30,024
<u>MEEKER</u>	DASSEL	18,748	23,831	24,744	32,818		NEW YORK MILLS	152	2,614	158	3,625
	LITCHFIELD	146,114	147,436	146,528	159,600		PELICAN RAPIDS	68,353	69,223	75,970	86,352
	WATKINS	21,054	21,022	25,976	31,646		PERHAM	34,389	62,142	37,838	72,887
	EDEN VALLEY	18,178	17,757	17,768	22,862		TOTAL	398,087	515,587	437,213	587,104
	TOTAL	204,094	210,046	215,016	246,926	<u>PINE</u>	HINCKLEY	86,881	103,444	108,708	130,630
<u>MILLE L'AC</u>	SO. HARBOR TWP.	0	1,431	0	2,161		PINE CITY	99,004	75,913	108,173	85,587
	MILACA	53,299	59,001	72,210	97,710		SANDSTONE	15,073	14,804	20,005	21,512
	PRINCETON	163,127	218,900	221,047	344,932		TOTAL	200,958	194,161	236,886	237,729
	TOTAL	216,426	279,332	293,257	444,803	<u>PIPESTONE</u>	EDGERTON	18,518	18,004	19,162	20,820
<u>MORRISON</u>	LITTLE FALLS	209,378	264,479	267,035	356,433		PIPESTONE	125,091	157,669	127,379	176,485
	ROYALTON	221	12,229	268	15,999		TOTAL	143,609	175,673	146,541	197,305
	UPSALA	4,336	5,936	4,713	6,861	<u>POLK</u>	CROOKSTON	80,395	71,469	88,139	83,155
	TOTAL	213,935	282,644	272,014	379,293		EAST GRAND FORKS	84,523	135,747	100,268	153,256
<u>MOWER</u>	AUSTIN	278,267	298,899	341,539	439,007		FOSSTON	34,053	36,921	48,015	47,444
	DEXTER	17,801	17,274	19,728	18,444		GULLY	3,640	3,537	4,635	4,065
	TOTAL	296,068	316,173	361,267	457,451		TOTAL	202,611	247,674	241,057	287,920
<u>MURRAY</u>	SLAYTON	9,607	9,722	8,646	10,562	<u>POPE</u>	GLENWOOD	19,242	24,773	27,664	38,259
	TOTAL	9,607	9,722	8,646	10,562		STARBUCK	9,337	43,286	13,480	63,961
<u>NICOLLET</u>	LAFAYETTE	20,659	19,827	27,566	31,317		TOTAL	28,579	68,059	41,144	102,220
	NICOLLET	8,623	8,477	11,608	11,427	<u>RAMSEY</u>	ARDEN HILLS	29,298	25,961	32,159	30,466
	NORTH MANKATO	383,633	367,169	423,328	457,408		FALCON HEIGHTS	543,418	488,529	621,353	622,595
	ST PETER	99,423	101,788	123,857	137,729		LAUDERDALE	171,124	150,183	208,415	196,839
	TOTAL	512,338	497,261	586,359	637,881		MAPLEWOOD	1,328,484	1,364,038	1,578,842	1,705,560
<u>NOBLES</u>	ADRIAN	13,437	14,028	12,818	16,980		MOUNDS VIEW	1,442,610	1,575,683	1,620,223	1,988,384
	WORTHINGTON	337,018	372,260	357,394	396,284		NEW BRIGHTON	1,445,838	1,544,596	1,600,203	1,856,891
	TOTAL	350,455	386,288	370,212	413,264		NORTH ST PAUL	114,538	127,057	126,389	151,208
							LITTLE CANADA	100,833	216,150	121,098	288,486

TABLE 33
COMPARISON OF PAYABLE 1991 AND 1992
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	
		1991	1992	1991	1992			1991	1992	1991	1992
<u>RAMSEY (CON.T)</u>	ROSEVILLE	5,504,207	5,623,760	6,244,391	7,030,003	<u>ST. LOUIS (CON.T)</u>	VIRGINIA	368,974	352,538	413,291	372,033
	ST. ANTHONY	208,476	220,521	253,533	263,323		HOYT LAKES	336	0	471	0
	ST PAUL	19,689,372	18,632,808	23,914,922	22,300,451		DULUTH	5,496,978	5,665,838	7,660,561	8,078,924
	SHOREVIEW	360,360	496,399	412,060	607,220		TOTAL	6,131,289	6,290,844	8,387,263	8,799,370
	VADNAIS HEIGHTS	1,453,607	1,553,091	1,736,441	1,922,800	<u>SCOTT</u>	JORDAN	4,715	4,555	5,249	6,594
	WHITE BEAR TWP.	86,676	545,689	102,977	664,986		PRIOR LAKE	31,691	30,876	38,362	37,823
	WHITE BEAR LK	1,134,040	1,300,018	1,408,821	1,653,358		SAVAGE	733,300	763,009	892,925	1,004,038
	TOTAL	33,612,881	31,864,483	39,981,827	41,282,370		SHAKOPEE	3,233,677	3,441,055	3,910,908	4,655,138
<u>RED LAKE</u>	RED LAKE FALLS	17,093	12,134	22,750	19,389		NEW PRAGUE	105,197	103,285	131,047	142,184
	TOTAL	17,093	12,134	22,750	19,389		TOTAL	4,108,580	4,342,780	4,978,491	5,845,777
<u>REDWOOD</u>	MORGAN	4,118	3,952	4,532	4,767	<u>SHERBURNE</u>	BECKER	95,248	88,410	46,960	48,597
	REDWOOD FALLS	39,617	28,449	47,069	37,588		BIG LAKE	205,077	202,725	212,741	214,243
	WABASSO	12,083	11,615	11,255	11,584		ELK RIVER	562,270	596,616	533,234	622,819
	TOTAL	55,818	44,016	62,856	53,939		ZIMMERMAN	42,792	55,249	51,406	71,370
<u>RENVILLE</u>	BIRD ISLAND	40,810	39,388	36,729	36,140		TOTAL	905,387	943,000	844,341	957,029
	FAIRBAX	1,088	1,054	997	949	<u>SIBLEY</u>	ARLINGTON	36,599	36,838	47,357	61,256
	HECTOR	4,667	4,505	5,687	5,895		GAYLORD	107,347	135,906	133,453	171,353
	OLIVIA	146,638	153,862	131,974	164,697		HENDERSON	4,840	4,886	6,660	7,165
	TOTAL	193,203	198,809	175,387	207,681		WINTHROP	9,360	9,010	10,913	8,996
<u>RICE</u>	WALCOTT TWP.	57,432	55,225	50,200	48,866	<u>STEARNS</u>	TOTAL	158,146	186,440	198,383	248,770
	DUNDAS	1,208	111,256	1,416	140,926		ST CLOUD TWP.	37,889	36,805	37,462	36,868
	FARIBAULT	666,552	693,803	807,708	882,406		WAKEFIELD TWP.	294,029	282,129	298,040	331,473
	MORRISTOWN	2,748	2,734	3,696	3,500		ALBANY	31,332	34,115	34,622	43,034
	NORTHFIELD	389,444	409,800	481,497	523,606		AVON	41,119	79,218	46,200	95,991
	TOTAL	1,117,384	1,272,818	1,344,517	1,599,304		BROOTEN	2,566	6,394	2,890	7,679
<u>ROCK</u>	HILLS	0	1,698	0	1,530		COLD SPRING	42,432	48,966	46,927	62,577
	LIVERNE	94,545	79,739	90,014	86,514		KIMBALL	8,939	8,935	12,722	12,718
	TOTAL	94,545	81,437	90,014	88,044		MELROSE	3,065	19,036	2,958	19,186
<u>ROSEAU</u>	WARROAD	43,820	42,618	50,464	55,452		PAYNESVILLE	13,776	59,458	23,366	108,748
	TOTAL	43,820	42,618	50,464	55,452		SAUK CENTRE	42,213	39,776	52,708	50,696
<u>ST LOUIS</u>	AURORA	15,166	16,644	18,162	21,750		WAITE PARK	494,448	662,743	560,842	789,234
	ELY	15,703	3,100	14,947	3,556		SARTELL	94,882	91,045	104,496	110,498
	EVELETH	12,861	21,680	13,740	26,511		ST CLOUD	2,839,504	3,036,638	3,179,124	3,600,170
	HIBBING	136,306	133,739	143,579	158,372		TOTAL	3,946,194	4,405,258	4,402,357	5,268,872
	MT IRON	80,921	82,938	116,319	116,037	<u>STEELE</u>	OWATONNA	854,542	1,195,001	968,104	1,401,578
	PROCTOR	4,044	14,367	6,193	22,187		BLOOMING PRAIRIE	14,586	12,575	14,076	12,646
							TOTAL	869,128	1,207,576	982,180	1,414,224

TABLE 33
COMPARISON OF PAYABLE 1991 AND 1992
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	
		1991	1992	1991	1992			1991	1992	1991	1992
<u>STEVENS</u>	MORRIS TWP.	0	18,358	0	19,376	<u>WASH. (CONT.)</u>	OAK PARK HEIGHTS	56,853	208,027	60,710	232,077
	CHOKIO	3,041	2,988	3,712	3,792		COTTAGE GROVE	289,946	352,808	321,581	419,026
	MORRIS	44,921	42,860	55,382	53,029		WOODBURY	334,898	302,789	357,318	345,073
	TOTAL	47,962	64,206	59,094	76,197		OAKDALE	949,405	848,721	1,028,273	977,390
<u>SWIFT</u>	APPLETON	82,375	77,830	112,311	120,876	<u>WATOWAN</u>	TOTAL	4,336,184	4,566,005	4,657,182	5,189,625
	BENSON	167,307	163,639	184,590	195,331		MADELIA	65,816	67,898	81,163	98,968
	TOTAL	249,682	241,469	296,901	316,207		ST JAMES	195,914	187,994	194,243	221,246
<u>TODD</u>	BROWERVILLE	9,233	0	13,627	0	<u>WILKEN</u>	TOTAL	261,730	255,892	275,406	320,214
	LONG PRAIRIE	130,817	145,769	173,960	198,198		BRECKENRIDGE	27,528	27,335	25,932	29,423
	STAPLES	5,268	4,871	7,679	8,464		TOTAL	27,528	27,335	25,932	29,423
	TOTAL	145,318	150,640	195,266	206,662	<u>WINONA</u>	GOODVIEW	82,413	138,751	93,419	162,007
<u>TRAVERSE</u>	BROWNS VALLEY	12,784	12,788	17,800	17,927		LEWISTON	1,669	13,807	1,772	15,876
	TOTAL	12,784	12,788	17,800	17,927		ST CHARLES	59,632	59,935	64,497	67,052
<u>WABASHA</u>	PLAINVIEW	93,218	94,924	92,034	115,582		WINONA	676,565	632,664	724,743	715,662
	WABASHA	0	14,594	0	19,674	<u>WRIGHT</u>	TOTAL	820,279	845,157	884,431	960,597
	LAKE CITY	92,502	141,399	100,660	156,790		ALBERTVILLE	97,106	171,844	92,217	205,702
	TOTAL	185,720	250,917	192,694	292,046		ANNANDALE	307,709	320,384	372,854	411,434
<u>WADENA</u>	MENAHGA	7,275	7,158	10,682	13,446		BUFFALO	776,881	1,055,068	729,426	1,125,684
	WADENA	27,983	31,493	40,547	46,194		COKATO	92,529	125,596	92,351	127,927
	TOTAL	35,258	38,651	51,229	59,640		DELANO	296,756	400,527	324,503	446,475
<u>WASECA</u>	WALDORF	2,880	2,642	3,053	2,800		HOWARD LAKE	20,560	52,777	24,270	63,276
	WASECA	25,427	50,463	28,007	58,263		MAPLE LAKE	76,307	74,427	92,347	92,973
	TOTAL	28,307	53,105	31,060	62,063		MONTICELLO	305,720	494,385	288,361	493,782
<u>WASHINGTON</u>	MAY TWP.	218,663	240,882	230,052	264,516		MONTROSE	10,233	11,263	11,043	13,484
	NEW SCANDIA TWP.	149,782	149,016	149,663	163,144	<u>YELLOW MED</u>	ST MICHAEL	38,716	39,225	38,953	38,876
	STILLWATER TWP.	60,659	63,813	64,628	69,257		HANOVER	0	6,781	0	7,167
	BAYPORT	59	212	66	247		ROCKFORD	41,680	39,507	51,450	51,546
	FOREST LAKE	659,962	657,608	648,046	686,580		TOTAL	2,064,177	2,791,784	2,097,775	3,078,326
	MAHTOMEDI	88,549	84,284	99,324	102,227		CANBY	5,109	4,894	5,698	5,374
	NEWPORT	375,245	395,518	413,479	458,049		CLARKFIELD	2,957	3,696	3,189	4,904
	ST PAUL PARK	257,060	294,387	265,096	335,573		GRANITE FALLS	95,529	89,349	92,306	91,560
	STILLWATER	895,103	967,940	1,020,946	1,136,466		TOTAL	103,595	97,939	101,193	101,838
						<u>STATEWIDE TOTAL</u>		204,893,672	210,850,640	230,125,125	255,788,716

SECTION III

Current Year Tax Capacity And Market Valuation Data: 1991 Assessment

TABLE 3
1991 MARKET VALUE OF REAL AND PE

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REAL PROPERTY MARKET VALUATION

ET VALUE TOTALS

COUNTY	FARM									
	ACRES	LAND	BUILDINGS	TOTAL	LAND				PERSONAL	REAL & PERSONAL
AITKIN	284,892	53,986,599	44,046,200	98,032,799	190,872,301	242,807,100	433,679,401	531,712,200	5,327,000	537,039,200
ANOKA	101,919	78,196,800	77,730,600	155,927,400	1,803,005,000	5,271,752,200	7,074,757,200	7,230,684,800	129,347,900	7,360,032,500
BECKER	520,247	154,206,300	75,477,800	229,684,100	175,897,400	396,771,200	572,668,600	802,352,700	8,776,500	811,129,200
BELTRAMI	356,933	60,182,200	38,912,620	99,094,820	156,596,700	362,171,580	518,768,280	617,863,100	23,868,800	641,731,900
BENTON	227,811	94,404,450	65,342,850	159,747,300	122,128,950	418,823,950	540,952,900	700,700,200	19,971,900	720,672,100
BIG STONE	299,788	126,171,500	17,425,700	143,597,200	11,129,300	43,567,100	54,696,400	198,293,600	2,387,800	200,681,400
BLUE EARTH	449,732	505,453,900	97,640,400	603,094,300	174,821,000	797,014,400	971,835,400	1,574,929,700	25,654,600	1,600,584,300
BROWN	375,248	407,996,400	54,382,400	462,378,800	79,552,100	339,028,700	418,580,800	880,959,600	3,025,300	883,984,900
CARLTON	204,392	41,025,200	37,070,500	78,095,700	104,175,400	402,991,700	507,167,100	585,262,800	34,720,300	619,983,100
CARVER	193,136	189,381,000	99,674,300	289,055,300	409,882,900	1,177,950,600	1,587,833,500	1,876,888,800	23,037,700	1,899,926,500
CASS	273,394	45,856,104	29,011,896	74,868,000	405,026,496	451,575,304	856,601,800	931,469,800	37,806,600	969,276,400
CHIPPEWA	352,922	267,920,700	31,231,000	299,151,700	23,672,500	135,552,900	159,225,400	458,377,100	6,700,000	465,077,100
CHISAGO	209,740	93,172,800	109,801,100	202,973,900	158,225,600	524,736,800	682,962,400	885,936,300	19,245,900	905,182,200
CLAY	617,972	343,400,400	58,073,600	401,474,000	128,826,500	641,993,600	770,820,100	1,172,294,100	13,497,600	1,185,791,700
CLEARWATER	311,388	48,054,100	30,108,800	78,162,900	18,019,800	67,110,700	85,130,500	163,293,400	20,302,700	183,596,100
COOK	1,616	557,400	593,600	1,151,000	107,911,600	131,657,000	239,568,600	240,719,600	7,963,800	248,683,400
COTTONWOOD	394,493	349,039,164	46,747,996	395,787,160	19,954,136	108,010,004	127,964,140	523,751,300	28,557,900	552,309,200
CROW WING	186,698	43,057,992	41,189,794	84,247,786	592,140,841	1,054,010,302	1,646,151,143	1,730,398,929	17,776,100	1,748,175,029
DAKOTA	243,496	245,848,000	116,429,200	362,277,200	2,503,722,400	7,647,958,500	10,151,680,900	10,513,958,100	164,703,200	10,678,661,300
DODGE	270,574	226,824,400	68,962,900	295,787,300	38,818,000	164,973,400	203,791,400	499,578,700	6,421,500	506,000,200
DOUGLAS	353,892	123,733,800	69,530,200	193,264,000	208,415,300	483,343,500	691,758,800	885,022,800	3,920,800	888,943,600
FARIBAULT	442,871	543,597,600	49,504,855	593,102,455	25,792,400	163,363,245	189,155,645	782,258,100	6,489,600	788,747,700
FILLMORE	529,782	256,579,300	78,666,200	335,245,500	37,204,800	179,416,800	216,621,600	551,867,100	7,721,000	559,588,100
FREEBORN	425,873	416,938,000	91,524,000	508,462,000	103,340,700	410,874,500	514,215,200	1,022,677,200	24,086,800	1,046,764,000
GOODHUE	436,327	349,603,800	135,542,200	485,146,000	209,019,900	1,031,435,000	1,240,454,900	1,725,600,900	19,012,600	1,744,613,500
GRANT	328,886	163,643,900	27,729,600	191,373,500	14,131,600	46,261,500	60,393,100	251,766,600	7,208,300	258,974,900
HENNEPIN	96,840	166,325,400	90,945,000	257,270,400	12,214,581,560	32,322,643,026	44,537,224,586	44,794,494,986	725,852,478	45,520,347,464
HOUSTON	325,089	144,075,600	57,816,000	201,891,600	49,298,300	193,340,900	242,639,200	444,530,800	7,140,600	451,671,400
HUBBARD	170,458	36,208,500	27,855,650	64,064,150	182,931,300	285,182,250	468,113,550	532,177,700	21,141,800	553,319,500
ISANTI	241,333	93,746,500	119,208,100	212,954,600	90,238,400	343,300,700	433,539,100	646,493,700	11,540,600	658,034,300
ITASCA	118,470	23,966,110	22,950,458	46,916,568	313,202,100	867,544,135	1,180,746,235	1,227,662,803	58,188,198	1,285,851,001

TABLE 34
1991 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY

REAL PROPERTY MARKET VALUATION

MARKET VALUE TOTALS

COUNTY	FARM				ALL OTHER			REAL	PERSONAL	REAL & PERSONAL
	ACRES	LAND	BUILDINGS	TOTAL	LAND	BUILDINGS	TOTAL			
JACKSON	432,781	463,905,800	52,754,800	516,660,600	18,551,100	92,881,200	111,432,300	628,092,900	14,314,100	642,407,000
KANABEC	227,686	55,698,300	56,412,400	112,110,700	46,500,200	142,032,000	188,532,200	300,642,900	1,730,000	302,372,900
KANDIYOHI	444,537	304,647,100	69,545,000	374,192,100	224,703,600	548,323,900	773,027,500	1,147,219,600	12,226,200	1,159,445,800
KITTSOON	600,952	217,482,256	28,189,899	245,672,155	7,519,144	59,953,201	67,472,345	313,144,500	22,715,100	335,859,600
KOOCHICHING	149,938	18,420,300	14,588,500	33,008,800	68,514,750	240,845,082	309,359,832	342,368,632	9,074,500	351,443,132
LAC QUI PARLE	456,134	255,177,800	34,792,600	289,970,400	11,345,400	57,303,900	68,649,300	358,619,700	4,306,500	362,926,200
LAKE	2,090	270,800	447,000	717,800	69,304,298	185,662,902	254,967,200	255,685,000	5,393,900	261,078,900
LAKE/WOODS	158,022	22,873,400	12,962,500	35,835,900	28,879,400	50,076,600	78,956,000	114,791,900	1,843,900	116,635,800
LE SUEUR	263,635	215,714,100	55,511,100	271,225,200	87,441,300	331,607,100	419,048,400	690,273,600	10,374,000	700,647,600
LINCOLN	325,676	134,484,600	25,696,000	160,180,600	7,776,300	41,583,600	49,359,900	209,540,500	20,773,200	230,313,700
LYON	427,147	301,459,100	52,446,500	353,905,600	64,649,100	316,010,500	380,659,600	734,565,200	28,481,500	763,046,700
MCLEOD	294,419	238,464,600	66,306,800	304,771,400	98,097,400	456,747,900	554,845,300	859,616,700	5,335,700	864,952,400
MAHNOMEN	242,363	74,541,200	14,178,000	88,719,200	11,384,500	31,292,900	42,677,400	131,396,600	3,080,900	134,477,500
MARSHALL	935,574	327,357,200	49,985,000	377,342,200	13,712,400	76,410,300	90,122,700	467,464,900	24,705,400	492,170,300
MARTIN	438,549	550,380,400	69,944,400	620,324,800	48,134,000	287,480,100	335,614,100	955,938,900	37,033,200	992,972,100
MEEKER	359,523	227,633,300	67,037,500	294,670,800	97,247,900	231,748,800	328,996,700	623,667,500	11,074,500	634,742,000
MILLE LACS	203,368	65,733,500	52,665,200	118,398,700	85,927,500	231,920,300	317,847,800	436,246,500	6,102,000	442,348,500
MORRISON	567,079	149,039,600	142,278,600	291,318,200	117,660,400	337,020,800	454,681,200	745,999,400	20,695,800	766,695,200
MOWER	434,107	381,958,900	75,672,700	457,631,600	86,282,500	488,302,200	574,584,700	1,032,216,300	9,768,300	1,041,984,600
MURRAY	436,299	316,976,300	40,947,100	357,923,400	21,147,200	79,306,900	100,454,100	458,377,500	14,404,600	472,782,100
NICOLLET	264,612	275,212,100	49,743,800	324,955,900	87,442,100	374,407,700	461,849,800	786,805,700	7,607,400	794,413,100
NOBLES	442,014	410,756,700	49,127,000	459,883,700	53,869,500	223,396,900	277,266,400	737,150,100	4,418,500	741,568,600
NORMAN	541,929	284,974,700	36,200,100	321,174,800	10,464,500	57,327,700	67,792,200	388,967,000	4,426,000	393,393,000
OLMSTED	376,000	242,212,300	157,293,000	399,505,300	537,759,000	2,362,491,200	2,900,250,200	3,299,755,500	26,511,891	3,326,267,391
OTTER TAIL	1,121,566	338,801,200	153,672,900	492,474,100	310,910,100	656,501,400	967,411,500	1,459,885,600	19,592,435	1,479,478,035
PENNINGTON	372,986	76,142,000	25,423,200	101,565,200	23,701,900	128,219,100	151,921,000	253,486,200	13,171,600	266,657,800
PINE	394,946	92,959,300	78,726,700	171,686,000	156,347,100	226,178,500	382,525,600	554,211,600	17,765,100	571,976,700
PIPESTONE	289,006	175,406,500	27,052,700	202,459,200	18,139,000	89,855,500	107,994,500	310,453,700	6,567,800	317,021,500
POLK	1,193,484	601,212,900	79,307,600	680,520,500	81,243,200	355,804,800	437,048,000	1,117,568,500	34,711,300	1,152,279,800
POPE	388,962	141,833,500	41,211,200	183,044,700	37,621,100	115,160,800	152,781,900	335,826,600	10,253,400	346,080,000
RAMSEY	2,359	6,626,100	5,733,400	12,359,500	2,587,594,455	12,815,652,800	15,403,247,255	15,415,606,755	449,381,000	15,864,987,755

TABLE 34
1991 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY

REAL PROPERTY MARKET VALUATION								MARKET VALUE TOTALS		
COUNTY	FARM				ALL OTHER			REAL	PERSONAL	REAL & PERSONAL
	ACRES	LAND	BUILDINGS	TOTAL	LAND	BUILDINGS	TOTAL			
RED LAKE	262,647	59,729,600	19,934,900	79,664,500	3,861,600	28,645,900	32,507,500	112,172,000	10,443,300	122,615,300
REDWOOD	544,711	508,629,200	65,603,600	574,232,800	24,148,400	148,981,600	173,130,000	747,362,800	4,448,800	751,811,600
RENVILLE	610,340	637,942,800	80,743,500	718,686,300	30,831,300	154,104,800	184,936,100	903,622,400	8,146,700	911,769,100
RICE	292,224	261,175,800	116,187,100	377,362,900	171,057,100	709,001,600	880,058,700	1,257,421,600	22,010,800	1,279,432,400
ROCK	300,668	258,809,400	35,416,500	294,225,900	16,560,900	85,445,000	102,005,900	396,231,800	2,106,700	398,338,500
ROSEAU	714,457	151,655,800	58,249,300	209,905,100	27,841,400	146,513,200	174,354,600	384,259,700	8,195,700	392,455,400
ST. LOUIS	174,357	23,336,428	33,007,496	56,343,924	763,218,580	2,927,544,496	3,690,763,076	3,747,107,000	139,615,600	3,886,722,600
SCOTT	186,285	206,948,600	183,907,400	390,856,000	442,281,100	1,241,584,000	1,683,865,100	2,074,721,100	24,810,000	2,099,531,100
SHERBURNE	201,101	92,482,889	131,482,172	223,965,061	240,753,282	1,380,761,328	1,621,514,610	1,845,479,671	28,718,200	1,874,197,871
SIBLEY	364,368	335,299,900	62,595,100	397,895,000	25,665,900	121,684,000	147,349,900	545,244,900	4,394,500	549,639,400
STEARNS	767,159	321,453,800	207,262,400	528,716,200	566,472,400	1,792,120,800	2,358,593,200	2,887,309,400	47,449,500	2,934,758,900
STEELE	258,992	217,658,800	67,873,800	285,532,600	116,657,300	500,207,900	616,865,200	902,397,800	14,775,700	917,173,500
STEVENS	338,866	174,757,100	26,604,400	201,361,500	20,194,400	85,251,100	105,445,500	306,807,000	8,048,700	314,855,700
SWIFT	449,342	231,508,600	24,910,200	256,418,800	14,580,600	83,005,200	97,585,800	354,004,600	10,091,100	364,095,700
TODD	537,149	132,371,600	88,470,600	220,842,200	70,982,700	185,910,000	256,892,700	477,734,900	9,117,600	486,852,500
TRAVERSE	354,713	197,338,300	19,123,400	216,461,700	4,824,400	31,298,000	36,122,400	252,584,100	4,801,600	257,385,700
WABASHA	300,112	176,276,000	69,600,100	245,876,100	74,315,200	250,743,400	325,058,600	570,934,700	5,859,900	576,794,600
WADENA	253,690	46,735,700	32,608,800	79,344,500	25,447,800	114,453,800	139,901,600	219,246,100	13,016,400	232,262,500
WASECA	256,625	271,262,300	46,803,900	318,066,200	60,812,500	231,764,400	292,576,900	610,643,100	9,754,100	620,397,200
WASHINGTON	134,310	167,358,000	110,791,800	278,149,800	1,503,820,900	3,685,976,800	5,189,797,700	5,467,947,500	90,962,200	5,558,909,700
WATONWAN	269,844	286,241,400	33,436,300	319,677,700	21,642,300	114,583,700	136,226,000	455,903,700	5,743,900	461,647,600
WILKIN	460,032	270,239,400	24,339,800	294,579,200	11,342,700	59,973,700	71,316,400	365,895,600	5,577,700	371,473,300
WINONA	329,746	161,550,100	88,304,900	249,855,000	168,128,500	628,642,600	796,771,100	1,046,626,100	13,088,000	1,059,714,100
WRIGHT	372,690	278,117,100	215,045,100	493,162,200	401,653,900	1,395,035,700	1,796,689,600	2,289,851,800	27,553,100	2,317,404,900
YELLOW MEDICINE	466,821	317,301,400	48,347,100	365,648,500	15,026,800	86,538,500	101,565,300	467,213,800	5,851,100	473,064,900
STATEWIDE TOTAL	31,335,004	18,447,689,792	5,487,628,386	23,935,318,178	30,614,527,593	94,588,440,705	125,202,968,298	149,138,286,476	2,873,816,502	152,012,102,978

TABLE 35 PART A
1991 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	
<u>ATKIN</u>									
CITY	375,971	108,099	74,751	6,703,865	22,766,430	2,958,285	3,785,172	232,435	290,968
TOWN	76,678,610	20,864,530	24,059,517	214,819,357	132,440,465	421,537	167,143	4,596,122	0
TOTAL	77,054,581	20,972,629	24,134,268	221,523,222	155,206,895	3,379,822	3,952,315	4,828,557	290,968
<u>ANOKA</u>									
CITY	62,958,080	32,557,291	223,626	7,054,228	4,859,538,947	241,230,498	369,960,736	0	149,996,994
TOWN	49,832,226	10,608,869	89,813	9,899,501	345,019,760	10,739,536	701,087	0	7,176,149
TOTAL	112,790,306	43,166,160	313,439	16,953,729	5,204,558,707	251,970,034	370,661,823	0	157,173,143
<u>BECKER</u>									
CITY	396,624	677,689	0	12,989,500	107,848,557	19,084,285	11,614,249	774,008	759,538
TOWN	180,253,690	48,348,075	7,994,137	140,609,958	174,468,694	12,513,964	719,595	10,626,752	229,223
TOTAL	180,650,314	49,025,764	7,994,137	153,599,458	282,317,251	31,598,249	12,333,844	11,400,760	988,761
<u>BELTRAMI</u>									
CITY	1,120,680	344,038	230,063	1,476,910	89,319,062	18,217,392	17,150,068	280,696	1,053,937
TOWN	79,097,335	18,557,267	10,000,452	62,691,275	205,263,697	13,808,642	2,144,133	8,074,094	8,568
TOTAL	80,218,015	18,901,305	10,230,515	64,168,185	294,582,759	32,026,034	19,294,201	8,354,790	1,062,505
<u>BENTON</u>									
CITY	1,353,535	582,752	13,688	174,818	184,572,510	15,718,786	73,102,101	0	3,561,349
TOWN	139,718,353	18,112,175	1,561,503	5,167,863	112,443,084	7,588,285	781,218	167,609	2,265,370
TOTAL	141,071,888	18,694,927	1,575,191	5,342,681	297,015,594	23,307,071	73,883,319	167,609	5,826,719
<u>BIG STONE</u>									
CITY	568,368	405,529	0	195,273	31,489,227	2,158,357	1,927,967	21,783	695
TOWN	85,289,719	57,359,863	0	4,363,455	4,904,300	206,465	12,609	0	0
TOTAL	85,858,087	57,765,392	0	4,558,728	36,393,527	2,364,822	1,940,576	21,783	695
<u>BLUE EARTH</u>									
CITY	1,615,119	1,724,573	0	100,636	413,939,901	45,473,248	80,550,196	178,000	5,922,527
TOWN	386,359,156	213,527,461	0	3,181,500	149,892,491	6,405,463	1,356,809	213,609	1,961,012
TOTAL	387,974,275	215,252,034	0	3,282,136	563,832,392	51,878,711	81,907,005	391,609	7,883,539
<u>BROWN</u>									
CITY	2,137,471	1,166,378	0	0	261,423,672	18,838,214	11,672,804	0	2,873,728
TOWN	334,685,757	124,410,188	0	0	26,233,267	7,636,001	116,392	0	94,695
TOTAL	336,823,228	125,576,566	0	0	287,656,939	26,474,215	11,789,196	0	2,968,423
<u>CARLTON</u>									
CITY	2,075,374	431,940	664,003	728,499	171,922,538	12,354,751	9,898,585	94,730	0
TOWN	66,023,566	9,597,879	10,747,757	21,235,999	145,109,373	4,889,286	159,959	219,228	0
TOTAL	68,098,940	10,029,819	11,411,760	21,964,498	317,031,911	17,244,037	10,058,544	313,958	0
<u>CARVER</u>									
CITY	17,440,588	22,310,804	0	3,995,682	974,460,834	47,756,679	78,764,525	0	33,539,958
TOWN	216,746,258	32,601,685	0	2,411,954	145,094,690	7,822,572	91,400	169,000	1,234,526
TOTAL	234,186,846	54,912,489	0	6,407,636	1,119,555,524	55,579,251	78,855,925	169,000	34,774,484
<u>CASS</u>									
CITY	1,381,176	176,315	436,877	95,893,273	88,004,078	8,596,464	3,340,372	12,210,154	28,421
TOWN	60,805,378	12,529,560	12,375,581	323,480,001	220,440,224	11,084,605	469,218	28,088,519	123,726
TOTAL	62,186,554	12,705,875	12,812,458	419,373,274	308,444,302	19,681,069	3,809,590	40,298,673	152,147
<u>CHIPPEWA</u>									
CITY	842,615	980,930	0	7,682	87,660,233	8,425,357	6,296,904	86,217	34,694
TOWN	182,635,294	114,755,832	0	0	15,170,415	1,097,537	20,000	0	55,916
TOTAL	183,477,909	115,736,762	0	7,682	102,830,648	9,522,894	6,316,904	86,217	90,610
<u>CHISAGO</u>									
CITY	20,794,013	8,042,477	22,188	5,667,545	259,385,830	17,642,715	27,677,032	278,435	4,515,455
TOWN	155,460,420	20,696,293	114,438	32,369,045	234,184,270	14,824,216	1,396,709	1,649,539	6,995,957
TOTAL	176,254,433	26,738,770	136,626	38,036,590	493,570,100	32,466,931	29,073,741	1,927,974	11,511,412
<u>CLAY</u>									
CITY	1,560,390	2,721,610	0	0	468,956,813	31,719,108	56,096,023	0	314,526
TOWN	253,729,473	143,479,831	0	1,604,455	82,534,560	4,829,144	15,087	68,804	0
TOTAL	255,289,863	146,201,441	0	1,604,455	551,491,373	36,348,252	56,111,110	68,804	314,526
<u>CLEARWATER</u>									
CITY	270,330	169,777	3,563	32,228	13,465,222	1,735,179	2,849,383	0	145,496
TOWN	64,126,485	13,608,900	3,202,259	10,111,818	22,469,467	1,542,178	5,200	59,083	35,856
TOTAL	64,396,815	13,778,677	3,205,822	10,144,046	35,934,689	3,277,357	2,854,583	59,083	181,352

TABLE 35 PART A
1991 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		
COOK									
CITY	0	0	67,688	1,408,273	19,323,618	1,939,964	977,525	133,609	583,115
TOWN	1,087,576	64,000	11,643,756	122,762,043	58,988,300	2,424,501	37,800	5,662,295	6,716
TOTAL	1,087,576	64,000	11,711,444	124,170,316	78,291,918	4,364,465	1,015,125	5,795,904	589,831
COTTONWOOD									
CITY	790,397	705,377	0	66,318	70,117,856	6,996,501	5,205,048	0	328,484
TOWN	244,453,212	149,854,139	0	191,591	12,274,620	3,768,894	29,217	0	25,747
TOTAL	245,243,609	150,559,516	0	257,909	82,392,476	10,765,395	5,234,265	0	354,231
CROW WING									
CITY	3,370,310	893,253	6,765,070	252,626,364	353,822,477	43,497,610	26,781,635	12,490,313	1,973,727
TOWN	70,971,580	9,028,502	19,598,702	378,136,091	343,208,766	18,183,537	1,543,831	15,695,039	793,242
TOTAL	74,341,890	9,921,755	26,363,772	630,762,455	697,031,243	61,681,147	28,325,466	28,185,352	2,766,969
DAKOTA									
CITY	47,682,900	81,912,807	0	1,466,136	6,538,639,250	382,806,749	717,077,227	0	289,458,845
TOWN	183,925,703	48,880,926	179,251	677,500	225,153,180	14,727,286	1,314,486	0	3,056,654
TOTAL	231,608,603	130,793,733	179,251	2,143,636	6,763,792,430	397,534,035	718,391,713	0	292,515,499
DODGE									
CITY	1,967,881	756,144	0	0	112,942,151	4,937,108	6,766,102	0	538,168
TOWN	213,624,075	79,455,674	18,127	0	52,072,991	1,332,356	25,600	233,739	587,517
TOTAL	215,591,956	80,211,818	18,127	0	165,015,142	6,269,464	6,791,702	233,739	1,125,685
DOUGLAS									
CITY	1,879,448	796,555	0	2,387,455	112,739,273	17,591,357	20,757,733	432,209	1,266,358
TOWN	152,740,218	37,896,316	23,688	143,891,457	259,452,059	13,254,714	2,260,537	9,929,221	319,035
TOTAL	154,619,666	38,692,871	23,688	146,278,912	372,191,332	30,846,071	23,018,270	10,361,430	1,585,393
FAIRBAULT									
CITY	3,249,429	1,660,003	0	0	106,234,987	10,662,144	4,795,819	0	1,050,926
TOWN	340,550,880	247,658,960	0	1,030,409	14,940,300	10,115,250	0	0	211,959
TOTAL	343,800,309	249,318,963	0	1,030,409	121,175,287	20,777,394	4,795,819	0	1,262,885
FILLMORE									
CITY	11,326,324	2,323,353	0	181,409	125,815,071	9,897,284	10,041,821	50,826	1,133,686
TOWN	248,929,128	72,784,394	1,500	1,193,271	15,933,804	16,252,395	0	80,522	72,000
TOTAL	260,255,452	75,107,747	1,500	1,374,680	141,748,875	26,149,679	10,041,821	131,348	1,205,686
FREEBORN									
CITY	787,817	2,095,373	0	0	285,023,017	24,002,034	18,394,837	0	2,245,961
TOWN	347,930,864	157,656,379	0	235,501	71,788,677	3,656,535	0	28,000	396,886
TOTAL	348,718,681	159,751,752	0	235,501	356,811,694	27,658,569	18,394,837	28,000	2,642,847
GOODHUE									
CITY	9,998,487	4,215,906	103,125	1,715,909	424,856,268	35,311,071	42,020,427	414,783	2,583,915
TOWN	372,533,825	98,431,272	1,255,694	6,814,591	151,550,582	14,931,110	860,880	1,041,152	813,578
TOTAL	382,532,312	102,647,178	1,358,819	8,530,500	576,406,850	50,242,181	42,881,307	1,455,935	3,397,493
GRANT									
CITY	1,701,248	931,040	0	217,046	26,702,654	2,642,428	1,708,538	0	117,137
TOWN	124,665,138	64,111,278	0	7,900,409	10,477,320	542,429	19,914	119,841	8,927
TOTAL	126,366,386	65,042,318	0	8,117,455	37,179,974	3,184,857	1,728,452	119,841	126,064
HENNEPIN									
CITY	136,870,946	102,920,993	102,000	66,032,136	26,493,790,201	2,322,646,427	3,349,419,469	2,849,130	484,097,747
TOWN	13,651,620	3,856,546	0	25,818	47,447,960	1,538,785	0	0	1,360,063
TOTAL	150,522,566	106,777,539	102,000	66,057,954	26,541,238,161	2,324,185,212	3,349,419,469	2,849,130	485,457,810
HOUSTON									
CITY	2,393,505	635,270	0	572,636	144,229,439	8,230,500	8,324,847	19,087	1,344,506
TOWN	169,214,725	29,678,161	17,313	637,408	51,728,840	5,679,358	439,465	154,304	868,112
TOTAL	171,608,230	30,313,431	17,313	1,210,044	195,958,279	13,909,858	8,764,312	173,391	2,212,618
HUBBARD									
CITY	563,265	153,063	47,251	2,238,818	34,072,756	6,247,322	6,114,063	327,728	330,589
TOWN	51,410,309	11,944,795	6,763,135	162,401,453	162,492,557	10,534,676	360,913	16,817,430	4,361,114
TOTAL	51,973,574	12,097,858	6,810,386	164,640,271	196,565,313	16,781,998	6,474,976	17,145,158	4,691,703
ISANTI									
CITY	730,986	331,188	0	0	95,593,253	9,160,072	18,420,500	0	719,368
TOWN	187,589,070	24,336,320	912,753	22,359,726	220,543,129	11,429,002	764,932	712,983	2,363,138
TOTAL	188,320,056	24,667,508	912,753	22,359,726	316,136,382	20,589,074	19,185,432	712,983	3,082,506

TABLE 35 PART A
1991 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	
ITASCA									
CITY	947,114	278,000	2,152,253	9,928,591	181,959,888	12,890,213	21,071,065	333,280	1,735,854
TOWN	42,731,092	2,967,977	30,942,396	157,961,681	341,577,390	8,513,321	440,942	7,393,433	65,032
TOTAL	43,678,206	3,245,977	33,094,649	167,890,272	523,537,278	21,403,534	21,512,007	7,726,713	1,800,886
JACKSON									
CITY	1,001,380	747,189	0	0	54,992,590	5,503,822	4,465,675	89,913	306,021
TOWN	295,348,467	219,577,064	0	2,080,909	10,675,760	4,594,464	0	0	189,727
TOTAL	296,349,847	220,324,253	0	2,080,909	65,668,350	10,098,286	4,465,675	89,913	495,748
KANABEC									
CITY	1,288,775	242,652	0	85,682	36,001,411	4,218,107	6,078,012	0	400,632
TOWN	96,286,043	14,319,818	6,704,569	25,489,455	75,032,325	6,765,536	230,279	571,218	568,421
TOTAL	97,574,818	14,562,470	6,704,569	25,575,137	111,033,736	10,983,643	6,308,291	571,218	969,053
KANDIYOHI									
CITY	2,132,453	2,854,512	0	2,295,546	293,992,297	28,333,751	32,819,933	772,076	1,747,221
TOWN	253,948,876	115,339,020	546,188	84,664,227	185,458,827	12,576,071	315,052	2,337,145	1,337,811
TOTAL	256,081,329	118,193,532	546,188	86,959,773	479,451,124	40,909,822	33,134,985	3,109,221	3,085,032
KITSON									
CITY	1,328,714	744,333	1,813	60,227	26,445,045	2,858,213	2,158,891	0	0
TOWN	128,100,782	115,509,708	2,415,570	1,023,499	4,091,200	1,766,214	0	16,087	316
TOTAL	129,429,496	116,254,041	2,417,383	1,083,726	30,536,245	4,624,427	2,158,891	16,087	316
KOOCHICHING									
CITY	512,434	140,653	213,876	7,460,453	91,991,892	7,983,106	5,171,587	1,284,700	676,821
TOWN	25,470,433	6,888,897	3,785,566	19,074,455	64,765,315	2,931,785	0	323,063	280,189
TOTAL	25,982,867	7,029,550	3,999,442	26,534,908	156,757,207	10,914,891	5,171,587	1,607,763	957,010
LAC QUI PARLE									
CITY	372,018	340,877	0	11,591	34,957,323	3,071,929	2,505,350	5,783	106,633
TOWN	185,064,281	104,261,548	0	25,227	6,772,045	715,391	0	55,000	5,727
TOTAL	185,436,299	104,602,425	0	36,818	41,729,368	3,787,320	2,505,350	60,783	112,360
LAKE									
CITY	0	0	16,313	3,693,454	64,750,911	6,194,214	2,256,613	47,000	0
TOWN	717,129	0	20,869,502	41,459,637	82,162,444	5,589,034	0	3,280,972	0
TOTAL	717,129	0	20,885,815	45,153,091	146,913,355	11,783,248	2,256,613	3,327,972	0
LAKE/WOODS									
CITY	225,828	281,358	6,125	201,364	10,688,040	1,041,428	714,017	0	75,200
TOWN	25,085,532	10,252,363	4,748,756	24,326,547	23,050,300	808,534	492,308	5,648,397	0
TOTAL	25,311,360	10,533,721	4,754,881	24,527,911	33,738,340	1,849,962	1,206,325	5,648,397	75,200
LE SUEUR									
CITY	1,089,701	1,016,021	0	2,736,455	182,831,387	12,232,501	8,843,677	105,348	1,070,252
TOWN	204,610,859	64,529,592	0	34,205,591	122,460,900	4,498,752	333,762	1,960,000	952,739
TOTAL	205,700,560	65,545,613	0	36,942,046	305,292,287	16,731,253	9,177,439	2,065,348	2,022,991
LINCOLN									
CITY	715,156	476,697	0	27,091	28,280,678	2,251,714	1,573,642	46,391	101,031
TOWN	103,726,548	55,298,783	0	3,216,772	3,834,200	448,108	0	0	202,653
TOTAL	104,441,704	55,775,480	0	3,243,863	32,114,878	2,699,822	1,573,642	46,391	303,684
LYON									
CITY	1,241,787	1,984,406	0	97,909	201,634,682	16,173,679	30,201,131	0	2,936,442
TOWN	202,317,065	148,298,834	0	107,591	27,354,260	1,972,249	0	0	199,181
TOTAL	203,558,852	150,283,240	0	205,500	228,988,942	18,145,928	30,201,131	0	3,135,623
MCLEOD									
CITY	822,348	696,252	0	76,318	322,368,185	18,074,715	27,572,427	0	2,383,391
TOWN	244,872,140	58,422,048	0	558,227	84,222,390	9,632,498	20,696	0	408,673
TOTAL	245,694,488	59,118,300	0	634,545	406,590,575	27,707,213	27,593,123	0	2,792,064
MAHNOMEN									
CITY	263,224	213,251	0	0	12,863,211	1,077,286	1,063,799	0	0
TOWN	62,243,527	26,006,594	2,201,879	8,344,591	10,659,500	896,072	0	450,667	0
TOTAL	62,506,751	26,219,845	2,201,879	8,344,591	23,522,711	1,973,358	1,063,799	450,667	0
MARSHALL									
CITY	736,044	861,629	0	199,182	43,922,554	4,194,250	2,643,569	0	1,495
TOWN	208,092,183	167,675,024	2,192,701	686,455	10,178,600	1,555,501	10,217	9,522	0
TOTAL	208,828,227	168,536,653	2,192,701	885,637	54,101,154	5,749,751	2,653,786	9,522	1,495

TABLE 35 PART A
1991 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM		TIMBER	SEASONAL RECREATIONAL	RESIDENTIAL		APARTMENT	SEASONAL COMMERCIAL	VACANT LAND
	HOMESTEAD	NON HOMESTEAD			HOMESTEAD	NON HOMESTEAD			
MARTIN									
CITY	4,302,369	5,859,858	0	493,773	194,029,411	16,996,215	11,243,721	0	1,323,053
TOWN	316,872,020	293,309,464	0	683,727	17,139,220	4,717,427	11,696	57,217	586,612
TOTAL	321,174,389	299,169,322	0	1,177,500	211,168,631	21,713,642	11,255,417	57,217	1,909,665
MEEKER									
CITY	1,348,702	1,247,745	0	0	111,497,065	10,957,964	9,458,524	0	745,853
TOWN	222,245,594	69,903,977	0	47,315,770	92,877,657	10,665,359	0	0	655,202
TOTAL	223,594,296	71,151,722	0	47,315,770	204,374,722	21,623,323	9,458,524	0	1,401,055
MILLE LACS									
CITY	1,296,677	174,877	0	6,933,591	85,777,752	9,569,892	11,967,017	351,933	290,696
TOWN	104,246,852	12,707,112	656,128	56,005,134	96,921,124	6,604,789	1,138,861	1,500,264	139,517
TOTAL	105,543,329	12,881,989	656,128	62,938,725	182,698,876	16,174,681	13,105,878	1,852,197	430,213
MORRISON									
CITY	9,808,563	1,125,004	0	166,272	120,618,056	13,614,822	14,300,291	0	508,631
TOWN	245,452,306	34,983,418	93,314	75,832,091	145,552,172	10,936,251	243,827	1,911,726	47,916
TOTAL	255,260,869	36,108,422	93,314	75,998,363	266,170,228	24,551,073	14,544,118	1,911,726	556,547
MOWER									
CITY	3,605,116	1,840,220	0	239,682	345,351,300	21,362,499	17,170,849	0	1,363,262
TOWN	312,567,133	139,655,076	0	0	70,018,300	2,531,502	307,514	387,044	309,790
TOTAL	316,172,249	141,495,296	0	239,682	415,369,600	23,894,001	17,478,363	387,044	1,673,052
MURRAY									
CITY	1,032,616	848,236	0	0	46,032,915	3,844,893	3,784,489	0	209,306
TOWN	212,883,415	143,199,640	0	11,799,228	13,445,653	6,649,465	0	0	403,728
TOTAL	213,916,031	144,047,876	0	11,799,228	59,478,568	10,494,358	3,784,489	0	613,034
NICOLLET									
CITY	1,987,444	1,268,689	0	0	297,625,716	18,639,428	24,128,570	0	2,549,831
TOWN	254,582,115	67,128,963	361,004	875,910	46,784,160	8,654,964	0	0	316,926
TOTAL	256,569,559	68,397,652	361,004	875,910	344,409,876	27,294,392	24,128,570	0	2,866,757
NOBLES									
CITY	1,619,088	1,883,119	0	0	170,079,911	14,050,250	14,896,738	0	1,978,379
TOWN	250,844,478	205,634,392	0	0	13,358,829	1,356,965	2,826	0	22,233
TOTAL	252,463,566	207,517,511	0	0	183,438,740	15,407,215	14,899,564	0	2,000,612
NORMAN									
CITY	356,040	306,502	0	0	36,335,945	3,227,537	3,025,285	0	0
TOWN	174,837,604	145,726,275	137,752	0	10,316,556	1,042,180	0	0	0
TOTAL	175,193,644	146,032,777	137,752	0	46,652,501	4,269,717	3,025,285	0	0
OLMSTED									
CITY	3,908,845	6,261,950	0	1,131,000	1,576,975,251	134,950,822	128,309,974	617,565	11,023,958
TOWN	299,891,992	89,086,332	0	1,176,818	433,714,040	13,340,035	1,994,818	27,658	2,746,174
TOTAL	303,800,837	95,348,282	0	2,307,818	2,010,689,291	148,290,857	130,304,792	645,223	13,770,132
OTTER TAIL									
CITY	5,561,707	2,036,112	0	7,239,954	223,941,489	21,208,607	27,979,068	424,430	1,901,537
TOWN	378,655,301	106,286,306	97,189	272,103,450	264,175,260	7,414,324	1,152,410	11,487,923	1,590,783
TOTAL	384,217,008	108,322,418	97,189	279,343,404	488,116,749	28,622,931	29,131,478	11,912,353	3,492,320
PENNINGTON									
CITY	77,375	150,001	0	98,182	77,930,400	7,370,571	6,999,273	0	0
TOWN	73,071,931	28,280,170	0	42,273	28,814,040	1,387,358	2,514	0	0
TOTAL	73,149,306	28,430,171	0	140,455	106,744,440	8,757,929	7,001,787	0	0
PINE									
CITY	13,783,744	3,419,859	170,188	2,942,274	68,621,654	8,660,534	9,508,076	131,841	1,495,790
TOWN	132,179,963	22,254,240	2,583,884	116,602,226	107,815,571	9,659,467	436,471	1,400,684	5,503,076
TOTAL	145,963,707	25,674,099	2,754,072	119,544,500	176,437,225	18,320,001	9,944,547	1,532,525	6,998,866
PIPESTONE									
CITY	2,765,123	1,368,708	0	22,000	67,402,431	6,509,107	2,985,972	32,391	313,516
TOWN	116,411,588	81,923,934	0	0	6,834,420	963,571	0	0	40,378
TOTAL	119,176,711	83,292,642	0	22,000	74,236,851	7,472,678	2,985,972	32,391	353,894
POLK									
CITY	1,608,900	1,502,477	0	28,591	219,033,520	19,593,320	20,831,577	0	0
TOWN	359,018,613	318,428,237	0	29,556,726	51,754,947	4,087,890	10,522	0	0
TOTAL	360,627,513	319,930,714	0	29,585,317	270,788,467	23,681,210	20,842,099	0	0

TABLE 35 PART A
1991 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM		TIMBER	SEASONAL RECREATIONAL	RESIDENTIAL			SEASONAL COMMERCIAL	VACANT LAND
	HOMESTEAD	NON HOMESTEAD			HOMESTEAD	NON HOMESTEAD	APARTMENT		
POPE									
CITY	716,432	210,753	0	1,377,454	45,597,889	5,129,571	5,657,616	495,259	508,632
TOWN	132,580,729	49,579,391	229,066	33,680,366	37,592,670	2,800,999	98,896	1,027,512	237,225
TOTAL	133,297,161	49,790,144	229,066	35,057,820	83,190,559	7,930,570	5,756,512	1,522,771	745,857
RAMSEY									
CITY	4,031,929	6,174,361	73,500	3,466,498	9,502,317,985	759,175,573	1,207,540,897	1,453,348	105,736,190
TOWN	1,495,565	664,349	0	951,091	316,706,130	13,268,035	0	0	5,632,169
TOTAL	5,527,494	6,838,710	73,500	4,417,589	9,819,024,115	772,443,608	1,207,540,897	1,453,348	111,368,359
RED LAKE									
CITY	1,116,120	682,858	0	0	15,137,700	1,106,785	1,583,903	23,174	0
TOWN	51,944,683	25,932,301	196,440	0	4,624,900	379,036	0	87,000	0
TOTAL	53,060,803	26,615,159	196,440	0	19,762,600	1,485,821	1,583,903	110,174	0
REDWOOD									
CITY	2,431,985	2,255,614	0	0	104,202,280	8,051,001	10,197,109	0	206,592
TOWN	317,160,864	252,490,274	0	21,045	12,641,016	960,216	0	0	21,937
TOTAL	319,592,849	254,745,888	0	21,045	116,843,296	9,011,217	10,197,109	0	228,529
RENVILLE									
CITY	2,161,949	2,332,040	0	0	99,041,591	7,283,856	8,719,822	0	0
TOWN	484,867,295	249,478,675	0	911,500	13,298,456	1,234,821	19,304	0	0
TOTAL	467,029,244	251,810,715	0	911,500	112,340,047	8,518,677	8,739,126	0	0
RICE									
CITY	3,923,958	3,481,966	0	0	478,345,698	30,391,214	41,294,768	0	3,136,779
TOWN	301,996,517	67,994,387	0	20,117,274	166,956,900	5,752,571	219,436	1,071,004	1,486,083
TOTAL	305,920,475	71,476,353	0	20,117,274	645,302,598	36,143,785	41,514,204	1,071,004	4,622,862
ROCK									
CITY	2,490,431	1,243,966	0	0	63,610,729	3,986,358	3,888,132	0	313,116
TOWN	152,567,943	137,980,346	0	0	7,183,750	2,223,642	0	0	54,779
TOTAL	155,058,374	139,224,312	0	0	70,794,479	6,210,000	3,888,132	0	367,895
ROSEAU									
CITY	383,286	189,708	0	77,409	54,348,829	4,534,680	7,602,305	6,696	97,559
TOWN	163,550,892	45,806,068	2,643,072	6,015,227	46,614,002	4,575,858	831,644	397,005	2,589
TOTAL	163,934,178	45,995,776	2,643,072	6,092,636	100,962,831	9,110,538	8,433,949	403,701	100,148
ST. LOUIS									
CITY	3,494,718	642,502	15,116,444	11,007,591	1,739,711,956	112,870,747	138,406,796	901,126	15,571,960
TOWN	48,425,953	3,832,980	77,373,104	274,714,502	672,182,597	13,286,035	902,079	13,600,695	1,519,705
TOTAL	51,920,671	4,475,482	92,489,548	285,722,093	2,411,894,553	126,156,782	139,308,875	14,501,821	17,091,665
SCOTT									
CITY	31,485,787	23,914,470	0	7,615,818	968,938,550	53,939,714	52,821,807	687,217	16,017,726
TOWN	286,840,231	48,696,930	0	3,544,909	240,749,380	6,904,428	2,245,063	928,088	4,577,286
TOTAL	318,326,018	72,611,400	0	11,160,727	1,209,687,930	60,844,142	55,066,870	1,615,305	20,595,012
SHERBURNE									
CITY	27,601,593	6,534,171	0	5,167,637	351,855,800	25,561,894	51,169,544	1,183,870	9,307,708
TOWN	161,615,747	28,248,041	62,188	32,448,407	300,504,728	15,458,570	452,428	771,913	8,200,336
TOTAL	189,217,340	34,782,212	62,188	37,616,044	652,360,528	41,020,464	51,621,972	1,955,783	17,508,044
SIBLEY									
CITY	316,874	790,064	0	0	81,708,185	5,464,678	3,382,521	33,217	784,127
TOWN	286,754,196	110,077,971	0	8,182	29,645,800	5,006,394	168,028	90,784	144,844
TOTAL	287,071,070	110,868,035	0	8,182	111,353,985	10,471,072	3,550,549	124,001	928,971
STEARNS									
CITY	5,870,731	3,353,290	0	1,022,773	801,858,080	62,877,321	171,338,069	291,522	22,689,413
TOWN	447,181,810	72,282,464	0	98,151,593	642,280,038	23,799,680	8,323,365	4,533,782	14,807,755
TOTAL	453,052,541	75,635,754	0	99,174,366	1,444,138,118	86,677,001	179,661,434	4,825,304	37,497,168
STEELE									
CITY	1,385,354	1,250,992	0	0	382,445,023	22,248,107	24,133,815	41,522	2,409,599
TOWN	220,114,398	62,855,561	0	2,083,682	50,951,682	1,823,750	208,983	0	176,760
TOTAL	221,499,752	64,106,553	0	2,083,682	433,396,705	24,071,857	24,342,798	41,522	2,586,359
STEVENS									
CITY	1,254,048	382,074	0	0	54,983,206	7,061,608	5,189,517	1,391	261,791
TOWN	128,902,530	70,859,037	0	601,864	13,037,200	615,071	0	34,174	97,558
TOTAL	130,156,578	71,241,111	0	601,864	68,020,406	7,676,679	5,189,517	35,565	359,349

TABLE 35 PART A
1991 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	853,208	819,727	0	0	54,869,954	4,461,501	3,693,365	0	311,179
TOWN	160,270,593	94,528,403	0	115,500	9,830,000	709,785	100,514	0	106,275
TOTAL	161,123,801	95,348,130	0	115,500	64,699,954	5,171,286	3,793,879	0	417,454
TODD									
CITY	941,986	383,099	0	60,091	67,887,131	8,735,177	6,743,331	260,900	132,171
TOWN	186,965,453	32,611,430	174,066	55,291,637	77,703,999	5,433,573	2,391	2,478,358	228,403
TOTAL	187,907,439	32,994,529	174,066	55,351,728	145,591,130	14,168,750	6,745,722	2,739,258	360,574
TRAVERSE									
CITY	522,405	434,287	0	0	19,457,378	2,073,713	1,780,447	0	0
TOWN	108,012,639	107,527,810	0	2,450,545	2,499,800	310,642	0	913	1,095
TOTAL	108,535,044	107,962,097	0	2,450,545	21,957,178	2,384,355	1,780,447	913	1,095
WABASHA									
CITY	3,265,888	1,341,082	6,875	2,847,363	158,212,331	15,790,180	7,523,317	270,783	2,102,274
TOWN	195,038,476	46,235,067	102,253	13,617,499	72,533,820	6,462,106	143,671	678,957	2,035,959
TOTAL	198,304,364	47,576,149	109,128	16,464,862	230,746,151	22,252,286	7,666,988	949,740	4,138,233
WADENA									
CITY	920,675	329,680	0	256,909	62,599,574	6,785,072	4,556,646	0	579,051
TOWN	63,038,813	14,757,194	531,377	6,344,864	28,109,864	1,801,215	68,001	96,783	483,497
TOTAL	64,275,488	15,086,874	531,377	6,601,773	90,709,438	8,586,287	4,624,647	96,783	1,062,548
WASECA									
CITY	722,265	250,939	0	0	150,759,086	12,045,322	11,540,225	0	1,113,241
TOWN	232,470,427	84,637,659	0	2,025,909	55,231,160	7,562,105	110,914	112,437	870,737
TOTAL	233,192,692	84,888,598	0	2,025,909	205,990,246	19,607,427	11,651,139	112,437	1,983,978
WASHINGTON									
CITY	72,537,401	65,646,434	421,376	21,923,318	3,210,010,620	178,847,357	168,747,421	229,174	114,226,912
TOWN	112,196,759	27,762,096	606,815	31,552,274	765,624,190	34,928,643	384,143	1,671,691	26,164,507
TOTAL	184,734,160	93,408,530	1,028,191	53,475,592	3,975,634,810	213,776,000	169,131,564	1,900,865	140,391,419
WATONWAN									
CITY	795,520	329,564	0	0	74,283,540	6,647,072	5,481,848	0	321,644
TOWN	214,541,194	104,019,870	0	1,032,000	10,116,206	5,084,500	0	0	9,832
TOTAL	215,336,714	104,349,434	0	1,032,000	84,399,746	11,731,572	5,481,848	0	331,476
WILKIN									
CITY	1,146,893	1,939,965	0	0	44,739,246	4,302,607	2,715,551	0	0
TOWN	148,554,420	142,947,858	0	0	7,129,600	403,784	0	0	0
TOTAL	149,701,313	144,887,823	0	0	51,868,846	4,706,391	2,715,551	0	0
WINONA									
CITY	3,843,595	1,317,218	0	894,773	423,650,284	32,180,892	40,168,874	0	5,409,346
TOWN	197,048,532	47,605,939	165,127	3,300,726	123,394,070	4,354,072	975,443	291,217	2,800,490
TOTAL	200,892,127	48,923,157	165,127	4,195,499	547,044,354	36,534,964	41,144,317	291,217	8,209,836
WRIGHT									
CITY	29,701,808	6,701,845	0	6,164,047	534,039,959	46,941,822	65,159,563	556,697	3,988,403
TOWN	398,218,211	58,590,833	0	117,942,184	484,422,518	28,130,038	1,950,298	2,085,140	1,689,012
TOTAL	427,920,019	65,292,678	0	124,106,231	1,018,462,477	75,071,860	67,109,861	2,641,837	5,677,415
YELLOW MEDICINE									
CITY	1,911,627	976,280	0	0	57,178,645	5,013,214	4,052,859	0	458,063
TOWN	230,894,203	131,947,111	0	0	13,631,600	609,573	20,000	0	118,695
TOTAL	232,805,830	132,923,391	0	0	70,810,245	5,622,787	4,072,859	0	576,758
STATEWIDE TOTAL									
CITY	609,771,028	444,810,663	26,932,656	571,983,502	67,809,380,284	5,248,640,314	7,502,310,588	41,552,690	1,331,739,099
TOWN	16,000,660,378	6,882,500,921	270,979,282	3,402,344,446	10,370,715,323	580,734,478	40,183,250	173,182,358	123,466,018
TOTAL	16,610,431,406	7,327,311,584	297,911,938	3,974,327,948	78,180,095,607	5,829,374,792	7,542,493,838	214,735,048	1,455,205,117

TABLE 35 PART B
1991 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	MARKET VALUE					TOTALS	
	COMMERCIAL(1)	INDUSTRIAL	PUBLIC UTILITY	MINERAL	RAILROAD	REAL	REAL & PERSONAL
<u>AITKIN</u>							
CITY	10,077,245	1,587,342	3,705	0	266,695	49,230,963	49,561,163
TOWN	4,095,772	452,404	2,054,997	0	1,871,936	482,522,390	487,519,190
TOTAL	14,173,017	2,039,746	2,058,702	0	2,138,631	531,753,353	537,080,353
<u>ANOKA</u>							
CITY	652,054,674	375,796,300	20,488,701	0	15,221,025	6,787,081,100	6,909,036,400
TOWN	7,376,902	143,676	1,792,843	0	292,295	443,672,657	451,065,257
TOTAL	659,431,576	375,939,976	22,281,544	0	15,513,320	7,230,753,757	7,360,101,657
<u>BECKER</u>							
CITY	48,461,050	7,944,887	476,602	0	1,039,726	212,066,715	215,057,315
TOWN	6,955,522	1,726,454	2,849,365	0	2,823,644	590,119,073	595,904,973
TOTAL	55,416,572	9,671,341	3,325,967	0	3,863,370	802,185,788	810,962,288
<u>BELTRAMI</u>							
CITY	62,806,379	3,135,550	2,216,316	0	1,094,042	198,445,133	205,289,333
TOWN	10,847,157	3,571,727	4,548,423	0	837,138	419,449,908	436,474,508
TOTAL	73,653,536	6,707,277	6,764,739	0	1,931,180	617,895,041	641,763,841
<u>BENTON</u>							
CITY	53,481,388	49,348,964	7,276,127	0	2,548,107	391,734,125	398,900,825
TOWN	13,743,756	1,504,090	4,808,487	0	1,131,918	308,993,711	321,798,911
TOTAL	67,225,144	50,853,054	12,084,614	0	3,680,025	700,727,836	720,699,736
<u>BIG STONE</u>							
CITY	4,905,706	557,865	958,801	0	294,802	43,484,373	45,188,973
TOWN	372,856	128,000	1,207,238	0	993,076	154,837,581	155,520,781
TOTAL	5,278,562	685,865	2,166,039	0	1,287,878	198,321,954	200,709,754
<u>BLUE EARTH</u>							
CITY	160,166,149	40,128,575	26,221,052	0	486,716	776,506,692	790,606,992
TOWN	18,778,100	7,790,878	8,331,424	0	775,453	798,573,356	810,127,656
TOTAL	178,944,249	47,919,453	34,552,476	0	1,262,169	1,575,080,048	1,600,734,648
<u>BROWN</u>							
CITY	54,875,615	23,050,146	26,716	0	357,285	376,422,029	377,491,329
TOWN	4,729,677	5,016,419	970,434	0	671,117	504,563,947	506,519,947
TOTAL	59,605,292	28,066,565	997,150	0	1,028,402	880,985,976	884,011,276
<u>CARLTON</u>							
CITY	28,728,164	54,329,284	8,187,857	0	1,497,543	290,913,268	300,930,868
TOWN	3,633,003	456,599	29,569,075	0	2,744,424	294,386,148	319,088,848
TOTAL	32,361,167	54,785,883	37,756,932	0	4,241,967	585,299,416	620,019,716
<u>CARVER</u>							
CITY	131,042,874	138,478,558	632,400	0	431,244	1,448,854,146	1,467,796,246
TOWN	6,199,399	5,439,823	9,136,414	0	203,643	427,151,364	431,246,964
TOTAL	137,242,273	143,918,381	9,768,814	0	634,887	1,876,005,510	1,899,043,210
<u>CASS</u>							
CITY	28,812,420	96,000	382,814	0	450,906	239,809,270	244,144,270
TOWN	10,590,789	171,495	9,079,250	0	2,457,347	691,695,693	725,167,293
TOTAL	39,403,209	267,495	9,462,064	0	2,908,253	931,504,963	969,311,563
<u>CHIPPEWA</u>							
CITY	18,819,455	3,880,363	10,188,611	0	438,106	137,661,167	141,690,167
TOWN	3,698,847	1,715,106	254,044	0	1,380,359	320,783,350	323,454,350
TOTAL	22,518,302	5,595,469	10,442,655	0	1,818,465	458,444,517	465,144,517
<u>CHISAGO</u>							
CITY	42,654,862	13,797,036	3,922,142	0	679,854	403,079,584	412,552,084
TOWN	4,698,265	689,048	9,535,136	0	278,577	482,891,913	492,665,313
TOTAL	47,353,127	14,486,084	13,457,278	0	958,431	885,971,497	905,217,397
<u>CLAY</u>							
CITY	81,358,557	28,616,469	270,314	0	3,535,538	675,149,348	684,950,048
TOWN	5,957,442	512,185	749,842	0	3,874,678	497,155,501	500,852,401
TOTAL	87,315,999	29,128,654	1,020,156	0	7,410,216	1,172,304,849	1,185,802,449
<u>CLEARWATER</u>							
CITY	6,416,518	0	231,306	0	396,211	25,715,213	26,364,913
TOWN	810,062	0	20,816,237	0	807,266	137,594,811	157,247,811
TOTAL	7,226,580	0	21,047,543	0	1,203,477	163,310,024	183,612,724

TABLE 35 PART B
1991 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY						MARKET VALUE		TOTALS
	COMMERCIAL(1)	INDUSTRIAL	PUBLIC UTILITY	MINERAL	RAILROAD	REAL	PERSONAL	REAL & PERSONAL
COOK								
CITY	7,933,245	0	0	0	0	32,367,037	55,400	32,422,437
TOWN	5,402,840	0	190,505	0	120,695	208,370,827	7,908,400	216,279,227
TOTAL	13,336,085	0	190,505	0	120,695	240,737,864	7,963,800	248,701,664
COTTONWOOD								
CITY	15,971,689	6,755,375	0	0	124,295	107,061,340	1,576,700	108,638,040
TOWN	3,218,781	1,834,746	865,343	0	192,023	416,708,313	26,981,200	443,689,513
TOTAL	19,190,470	8,590,121	865,343	0	316,318	523,769,653	28,557,900	552,327,553
CROW WING								
CITY	123,359,809	8,988,824	2,435,127	68,675	2,920,716	839,993,910	10,710,300	850,704,210
TOWN	20,387,085	5,956,718	6,018,891	300,358	853,812	890,676,154	7,065,800	897,741,954
TOTAL	143,746,894	14,945,542	8,454,018	369,033	3,774,528	1,730,670,064	17,776,100	1,748,446,164
DAKOTA								
CITY	1,223,095,222	557,612,149	183,212,769	0	2,207,853	10,025,171,907	149,051,900	10,174,223,807
TOWN	10,268,538	3,688,888	1,394,212	0	490,866	493,757,490	15,651,300	509,408,790
TOTAL	1,233,363,760	561,301,037	184,606,981	0	2,698,719	10,518,929,397	164,703,200	10,683,632,597
DODGE								
CITY	15,569,291	5,743,196	331,328	0	93,411	149,644,780	3,329,000	152,973,780
TOWN	1,443,756	530,105	337,714	0	260,021	349,921,675	3,092,500	353,014,175
TOTAL	17,013,047	6,273,301	669,042	0	353,432	499,566,455	6,421,500	505,987,955
DOUGLAS								
CITY	69,504,549	9,450,812	6,050,170	0	337,509	243,193,428	2,932,500	246,125,928
TOWN	15,830,999	462,400	5,140,192	0	528,085	641,728,921	988,300	642,717,221
TOTAL	85,335,548	9,913,212	11,190,362	0	865,594	884,922,349	3,920,800	888,843,149
FARIBAUT								
CITY	18,372,546	14,955,337	557,435	0	346,655	161,885,281	2,659,800	164,545,081
TOWN	827,177	2,641,273	1,748,294	0	668,781	620,393,283	3,829,800	624,223,083
TOTAL	19,199,723	17,596,610	2,305,729	0	1,015,436	782,278,564	6,489,600	788,768,164
FILLMORE								
CITY	26,051,083	3,246,750	769,623	0	0	190,837,230	2,520,300	193,357,530
TOWN	3,830,219	53,200	2,004,530	0	0	361,134,963	5,200,700	366,335,663
TOTAL	29,881,302	3,299,950	2,774,153	0	0	551,972,193	7,721,000	559,693,193
FREEBORN								
CITY	59,446,475	34,750,967	1,872,863	0	404,074	429,023,418	7,709,000	436,732,418
TOWN	5,693,509	580,420	4,799,326	0	912,347	593,678,444	16,377,800	610,056,244
TOTAL	65,139,984	35,331,387	6,672,189	0	1,316,421	1,022,701,862	24,086,800	1,046,788,662
GOODHUE								
CITY	96,445,002	48,371,555	391,777,937	0	660,190	1,058,474,575	13,703,700	1,072,178,275
TOWN	16,382,750	1,298,344	987,865	0	270,106	667,171,749	5,308,900	672,480,649
TOTAL	112,827,752	49,669,899	392,765,802	0	930,296	1,725,646,324	19,012,600	1,744,658,924
GRANT								
CITY	7,324,077	0	91,685	0	414,891	41,850,744	2,660,700	44,511,444
TOWN	265,841	0	843,266	0	997,954	209,952,317	4,547,600	214,499,917
TOTAL	7,589,918	0	934,951	0	1,412,845	251,803,061	7,208,300	259,011,361
HENNEPIN								
CITY	8,809,972,580	2,702,436,670	199,786,229	0	44,220,570	44,715,145,098	724,579,778	45,439,724,876
TOWN	4,020,102	8,353,695	69,200	0	89,095	80,412,884	1,272,700	81,685,584
TOTAL	8,813,992,682	2,710,790,365	199,855,429	0	44,309,665	44,795,557,982	725,852,478	45,521,410,460
HOUSTON								
CITY	15,342,335	1,114,417	406,633	0	60,505	182,673,680	2,960,200	185,633,880
TOWN	2,386,982	109,811	730,317	0	239,644	261,884,440	4,180,400	266,064,840
TOTAL	17,729,317	1,224,228	1,136,950	0	300,149	444,558,120	7,140,600	451,698,720
HUBBARD								
CITY	20,581,576	593,613	594,927	0	0	71,864,971	2,476,500	74,341,471
TOWN	17,147,202	9,647,507	6,019,262	0	427,411	460,327,764	18,665,300	478,993,064
TOTAL	37,728,778	10,241,120	6,614,189	0	427,411	532,192,735	21,141,800	553,334,535
ISANTI								
CITY	33,275,559	3,349,453	1,353,159	0	453,306	163,386,844	4,413,200	167,800,044
TOWN	6,442,137	1,300,420	3,512,134	0	881,033	483,146,777	7,127,400	490,274,177
TOTAL	39,717,696	4,649,873	4,865,293	0	1,334,339	646,533,621	11,540,600	658,074,221

TABLE 35 PART B
1991 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL(1)	INDUSTRIAL	PUBLIC UTILITY	MINERAL	RAILROAD	MARKET VALUE		TOTALS
						REAL	PERSONAL	REAL & PERSONAL
ITASCA								
CITY	59,973,285	40,852,290	260,527,490	278,694	1,554,317	594,482,334	10,596,400	605,078,734
TOWN	7,731,960	9,812,311	20,224,709	270,379	2,820,169	633,452,792	47,591,798	681,044,590
TOTAL	67,705,245	50,664,601	280,752,199	549,073	4,374,486	1,227,935,126	58,188,198	1,286,123,324
JACKSON								
CITY	12,428,584	0	74,905	0	82,021	79,692,100	2,095,600	81,787,700
TOWN	2,033,611	9,533,201	4,071,939	0	311,538	548,416,680	12,218,500	560,636,180
TOTAL	14,462,195	9,533,201	4,146,844	0	393,559	628,108,780	14,314,100	642,422,880
KANABEC								
CITY	14,965,660	6,560,358	168,316	0	235,600	70,245,205	1,322,400	71,567,605
TOWN	3,487,444	277,515	117,501	0	472,611	230,322,735	407,600	230,730,335
TOTAL	18,453,104	6,837,873	285,817	0	708,211	300,567,940	1,730,000	302,297,940
KANDIYOHI								
CITY	84,777,751	19,763,089	1,096,484	0	2,244,821	472,829,934	5,943,700	478,773,634
TOWN	12,368,338	1,153,498	2,428,791	0	1,921,729	674,395,573	6,282,500	680,678,073
TOTAL	97,146,089	20,916,587	3,525,275	0	4,166,550	1,147,225,507	12,226,200	1,159,451,707
KITTSON								
CITY	5,538,956	30,194	882,722	0	352,822	40,401,930	4,767,200	45,169,130
TOWN	1,212,927	0	16,561,874	0	2,051,434	272,749,611	17,947,900	290,697,511
TOTAL	6,751,883	30,194	17,444,596	0	2,404,256	313,151,541	22,715,100	335,866,641
KOOCHICHING								
CITY	18,684,392	75,216,653	1,920,609	0	1,283,916	212,541,092	6,751,800	219,292,892
TOWN	1,493,976	300,326	2,067,832	0	2,460,843	129,842,680	2,322,700	132,165,380
TOTAL	20,178,368	75,516,979	3,988,441	0	3,744,759	342,383,772	9,074,500	351,458,272
LAC QUI PARLE								
CITY	7,042,616	7,498,158	251,421	0	113,411	56,277,110	2,616,800	58,893,910
TOWN	1,220,110	2,968,100	744,783	0	580,337	302,412,549	1,689,700	304,102,249
TOTAL	8,262,726	10,466,258	996,204	0	693,748	358,689,659	4,306,500	362,996,159
LAKE								
CITY	9,532,664	452,864	415,501	0	457,811	87,817,345	1,773,100	89,590,445
TOWN	3,777,503	3,998,851	2,295,864	0	3,733,054	167,883,990	3,620,800	171,504,790
TOTAL	13,310,167	4,451,715	2,711,365	0	4,190,865	255,701,335	5,393,900	261,095,235
LAKE/WOODS								
CITY	3,724,699	1,009,305	172,402	0	155,600	18,295,366	928,200	19,223,566
TOWN	858,063	460,598	317,794	0	452,990	96,502,182	915,700	97,417,882
TOTAL	4,582,762	1,469,903	490,196	0	608,590	114,797,548	1,843,900	116,641,448
LE SUEUR								
CITY	17,728,300	13,259,307	2,273,810	0	273,221	243,459,980	3,760,200	247,220,180
TOWN	3,884,055	8,038,550	973,826	0	360,739	446,809,365	6,613,800	453,423,165
TOTAL	21,612,355	21,297,857	3,247,636	0	633,960	690,269,345	10,374,000	700,643,345
LINCOLN								
CITY	5,047,626	1,368,747	412,969	0	55,810	40,357,552	670,400	41,027,952
TOWN	593,626	57,200	1,514,843	0	328,421	169,221,154	20,102,800	189,323,954
TOTAL	5,641,252	1,425,947	1,927,812	0	384,231	209,578,706	20,773,200	230,351,906
LYON								
CITY	55,184,534	33,994,709	1,078,652	0	864,296	345,392,227	5,760,500	351,152,727
TOWN	2,900,536	402,211	3,702,820	0	1,839,245	389,093,992	22,721,000	411,814,992
TOTAL	58,085,070	34,396,920	4,781,472	0	2,703,541	734,486,219	28,481,500	762,967,719
MCLEOD								
CITY	51,502,930	28,541,674	308,150	0	256,824	452,603,214	2,889,000	455,492,214
TOWN	5,932,676	1,899,826	846,379	0	230,148	407,045,701	2,446,700	409,492,401
TOTAL	57,435,606	30,441,500	1,154,529	0	486,972	859,648,915	5,335,700	864,984,615
MAHNOMEN								
CITY	3,345,965	0	132,027	0	68,190	19,026,953	2,070,300	21,097,253
TOWN	719,250	0	421,600	0	432,906	112,376,586	1,010,600	113,387,186
TOTAL	4,065,215	0	553,627	0	501,096	131,403,539	3,080,900	134,484,439
MARSHALL								
CITY	9,660,896	0	128,021	0	526,338	62,873,978	4,013,500	66,887,478
TOWN	2,104,488	0	9,493,107	0	2,616,865	404,614,663	20,691,900	425,308,563
TOTAL	11,765,384	0	9,621,128	0	3,143,203	467,488,641	24,705,400	492,194,041

TABLE 35 PART B
1991 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY						MARKET VALUE		TOTALS
	COMMERCIAL(1)	INDUSTRIAL	PUBLIC UTILITY	MINERAL	RAILROAD	REAL	PERSONAL	REAL & PERSONAL
MARTIN								
CITY	46,615,425	16,176,710	272,421	0	392,695	297,705,651	3,787,900	301,493,551
TOWN	1,587,159	2,277,334	19,306,179	0	469,327	657,017,382	33,245,300	690,262,682
TOTAL	48,202,584	18,454,044	19,578,600	0	862,022	954,723,033	37,033,200	991,756,233
MEEKER								
CITY	24,858,308	11,042,006	188,822	0	589,517	171,934,506	4,447,800	176,382,306
TOWN	5,525,108	0	1,407,081	0	1,218,128	451,813,876	6,626,700	458,440,576
TOTAL	30,383,416	11,042,006	1,595,903	0	1,807,645	623,748,382	11,074,500	634,822,882
MILLE LACS								
CITY	23,908,313	6,748,005	847,748	0	0	147,866,501	3,399,731	151,266,232
TOWN	6,762,642	33,882	1,699,855	0	0	288,415,960	2,702,269	291,118,229
TOTAL	30,670,955	6,781,887	2,547,603	0	0	436,282,461	6,102,000	442,384,461
MORRISON								
CITY	37,139,792	7,650,195	2,817,916	0	1,168,800	208,918,342	6,215,400	215,133,742
TOWN	8,434,474	0	11,208,236	0	2,442,783	537,138,514	14,480,400	551,618,914
TOTAL	45,574,266	7,650,195	14,026,152	0	3,611,583	746,056,856	20,695,800	766,752,656
MOWER								
CITY	60,298,742	41,856,506	2,012,000	0	318,084	495,418,260	3,216,000	498,634,260
TOWN	7,299,508	170,000	3,296,928	0	281,517	536,824,312	6,552,300	543,376,612
TOTAL	67,598,250	42,026,506	5,308,928	0	599,601	1,032,242,572	9,768,300	1,042,010,872
MURRAY								
CITY	8,307,580	2,883,842	5,305	0	0	66,949,182	1,383,900	68,333,082
TOWN	1,381,392	721,705	989,727	0	0	391,473,953	13,020,700	404,494,653
TOTAL	9,688,972	3,605,547	995,032	0	0	458,423,135	14,404,600	472,827,735
NICOLLET								
CITY	31,228,918	26,485,034	494,464	0	0	404,408,094	4,522,100	408,930,194
TOWN	618,054	1,232,521	1,863,050	0	0	382,417,667	3,085,300	385,502,967
TOTAL	31,846,972	27,717,555	2,357,514	0	0	786,825,761	7,607,400	794,433,161
NOBLES								
CITY	40,232,870	16,032,595	219,766	0	227,306	261,220,022	2,785,300	264,005,322
TOWN	2,157,195	1,512,611	921,076	0	222,231	476,032,836	1,633,200	477,666,036
TOTAL	42,390,065	17,545,206	1,140,842	0	449,537	737,252,858	4,418,500	741,671,358
NORMAN								
CITY	7,919,492	0	265,600	0	261,200	51,697,601	2,561,600	54,259,201
TOWN	2,008,018	0	2,126,617	0	1,128,315	337,323,317	1,864,400	339,187,717
TOTAL	9,927,510	0	2,392,217	0	1,389,515	389,020,918	4,426,000	393,446,918
OLMSTED								
CITY	484,890,842	79,458,937	1,339,281	0	465,095	2,429,333,520	18,340,091	2,447,673,611
TOWN	14,102,224	4,647,918	9,334,336	0	445,537	870,507,882	8,171,800	878,679,682
TOTAL	498,993,066	84,106,855	10,673,617	0	910,632	3,299,841,402	26,511,891	3,326,353,293
OTTER TAIL								
CITY	65,748,903	12,688,556	29,639,941	0	689,192	399,059,496	12,172,735	411,232,231
TOWN	8,098,130	11,895	6,616,880	0	3,252,676	1,060,942,527	7,419,700	1,068,362,227
TOTAL	73,847,033	12,700,451	36,256,821	0	3,941,868	1,460,002,023	19,592,435	1,479,594,458
PENNINGTON								
CITY	21,306,221	3,902,764	0	0	409,095	118,243,882	3,775,700	122,019,582
TOWN	2,436,665	0	675,339	0	547,833	135,258,123	9,395,900	144,654,023
TOTAL	23,742,886	3,902,764	675,339	0	956,928	253,502,005	13,171,600	266,673,605
PINE								
CITY	31,517,509	2,130,477	1,382,739	0	1,356,401	145,121,086	6,025,600	151,146,686
TOWN	3,667,413	136,901	3,714,625	0	3,068,021	409,022,542	11,739,500	420,762,042
TOTAL	35,184,922	2,267,378	5,097,364	0	4,424,422	554,143,628	17,765,100	571,908,728
PIPESTONE								
CITY	11,025,770	5,549,427	930,000	0	446,127	99,350,572	4,997,800	104,348,372
TOWN	568,395	1,863,017	1,372,422	0	1,137,410	211,115,135	1,570,000	212,685,135
TOTAL	11,594,165	7,412,444	2,302,422	0	1,583,537	310,465,707	6,567,800	317,033,507
POLK								
CITY	50,378,215	12,630,827	967,347	0	2,335,432	328,910,206	14,175,600	343,085,806
TOWN	5,667,030	6,171,706	6,314,544	0	7,683,043	788,693,258	20,535,700	809,228,958
TOTAL	56,045,245	18,802,533	7,281,891	0	10,018,475	1,117,603,464	34,711,300	1,152,314,764

TABLE 35 PART B
1991 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY						MARKET VALUE		TOTALS
	COMMERCIAL(1)	INDUSTRIAL	PUBLIC UTILITY	MINERAL	RAILROAD	REAL	PERSONAL	REAL & PERSONAL
POPE								
CITY	10,672,136	1,545,451	495,394	0	252,295	72,658,882	4,435,500	77,094,382
TOWN	2,835,269	1,150,506	664,347	0	737,917	263,214,893	5,817,900	269,032,793
TOTAL	13,507,405	2,695,957	1,159,741	0	990,212	335,873,775	10,253,400	346,127,175
RAMSEY								
CITY	2,648,940,728	703,640,559	85,466,992	0	26,875,203	15,054,893,763	447,158,200	15,502,051,963
TOWN	15,738,778	4,917,873	1,140,800	0	700,969	361,215,759	2,222,800	363,438,559
TOTAL	2,664,679,506	708,558,432	86,607,792	0	27,576,172	15,416,109,522	449,381,000	15,865,490,522
RED LAKE								
CITY	3,233,959	304,689	518,233	0	88,316	23,795,737	2,861,400	26,657,137
TOWN	498,664	0	4,243,874	0	481,832	88,388,730	7,581,900	95,970,630
TOTAL	3,732,623	304,689	4,762,107	0	570,148	112,184,467	10,443,300	122,627,767
REDWOOD								
CITY	20,507,956	10,345,273	691,406	0	81,117	158,970,333	2,675,900	161,646,233
TOWN	2,741,846	1,369,205	814,635	0	281,728	588,602,766	1,772,900	590,275,666
TOTAL	23,249,802	11,714,478	1,506,041	0	362,845	747,473,099	4,448,800	751,921,899
RENVILLE								
CITY	17,260,106	12,678,571	1,494,441	0	208,127	151,180,503	2,818,500	153,999,003
TOWN	2,300,087	15,143,352	4,943,442	0	400,718	752,597,650	5,328,200	757,925,850
TOTAL	19,560,193	27,821,923	6,437,883	0	608,845	903,778,153	8,146,700	911,924,853
RICE								
CITY	97,256,758	22,055,847	1,829,137	0	575,159	682,291,284	11,194,400	693,485,684
TOWN	3,077,603	1,163,811	5,072,676	0	257,749	575,166,011	10,816,400	585,982,411
TOTAL	100,334,361	23,219,658	6,901,813	0	832,908	1,257,457,295	22,010,800	1,279,468,095
ROCK								
CITY	10,535,464	4,018,715	12,021	0	138,279	90,237,211	1,256,400	91,493,611
TOWN	1,849,825	2,318,928	1,157,433	0	716,611	306,053,257	850,300	306,903,557
TOTAL	12,385,289	6,337,643	1,169,454	0	854,890	396,290,468	2,106,700	398,397,168
ROSEAU								
CITY	19,640,503	16,412,630	755,756	0	484,822	104,534,183	2,566,900	107,101,083
TOWN	2,088,802	3,021,205	2,494,055	0	1,714,233	279,754,652	5,628,800	285,383,452
TOTAL	21,729,305	19,433,835	3,249,811	0	2,199,055	384,288,835	8,195,700	392,484,535
ST. LOUIS								
CITY	321,148,994	107,504,066	75,835,025	3,749,791	14,503,096	2,560,464,812	78,255,300	2,638,720,112
TOWN	15,611,386	12,904,083	30,167,482	5,169,158	23,019,460	1,192,709,219	61,360,300	1,254,069,519
TOTAL	336,760,380	120,408,149	106,002,507	8,918,949	37,522,556	3,753,174,031	139,615,600	3,892,789,631
SCOTT								
CITY	166,903,492	119,614,475	19,787,381	0	592,421	1,462,318,858	17,982,900	1,480,301,758
TOWN	10,471,539	3,083,994	4,027,646	0	444,001	612,513,495	6,827,100	619,340,595
TOTAL	177,375,031	122,698,469	23,815,027	0	1,036,422	2,074,832,353	24,810,000	2,099,642,353
SHERBURNE								
CITY	70,804,872	17,490,462	706,665,241	0	1,778,823	1,275,121,615	14,149,600	1,289,271,215
TOWN	13,028,638	4,600,612	3,160,150	0	1,859,916	570,411,674	14,568,600	584,980,274
TOTAL	83,833,510	22,091,074	709,825,391	0	3,638,739	1,845,533,289	28,718,200	1,874,251,489
SIBLEY								
CITY	9,104,204	6,520,355	710,104	0	6,000	108,820,329	1,783,700	110,604,029
TOWN	2,926,387	916,511	706,174	0	0	436,445,271	2,610,800	439,056,071
TOTAL	12,030,591	7,436,866	1,416,278	0	6,000	545,265,600	4,394,500	549,660,100
STEARNS								
CITY	340,733,353	88,607,320	4,720,550	0	3,821,074	1,507,183,496	30,272,800	1,537,456,296
TOWN	53,321,531	9,028,260	4,312,382	0	2,177,247	1,380,199,907	17,176,700	1,397,376,607
TOTAL	394,054,884	97,635,580	9,032,932	0	5,998,321	2,887,383,403	47,449,500	2,934,832,903
STEELE								
CITY	63,649,208	48,488,656	4,045,221	0	375,896	550,473,393	1,367,700	551,841,093
TOWN	6,491,274	3,886,305	2,750,203	0	658,106	352,000,704	13,408,000	365,408,704
TOTAL	70,140,482	52,374,961	6,795,424	0	1,034,002	902,474,097	14,775,700	917,249,797
STEVENS								
CITY	16,878,237	585,795	303,054	0	673,326	87,574,047	4,329,700	91,903,747
TOWN	2,750,858	0	766,381	0	1,606,717	219,271,390	3,719,000	222,990,390
TOTAL	19,629,095	585,795	1,069,435	0	2,280,043	306,845,437	8,048,700	314,894,137

TABLE 35 PART B
1991 MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY						MARKET VALUE		TOTALS
	COMMERCIAL(1)	INDUSTRIAL	PUBLIC UTILITY	MINERAL	RAILROAD	REAL	PERSONAL	REAL & PERSONAL
SWIFT								
CITY	12,664,867	680,429	255,454	0	985,937	79,595,621	4,982,600	84,578,221
TOWN	1,611,575	1,039,811	4,319,305	0	1,832,697	274,464,458	5,108,500	279,572,958
TOTAL	14,276,442	1,720,240	4,574,759	0	2,818,634	354,060,079	10,091,100	364,151,179
TODD								
CITY	19,699,863	3,497,444	517,320	0	342,695	109,201,208	3,653,900	112,855,108
TOWN	2,946,003	297,162	2,478,984	0	1,986,626	368,598,085	5,463,700	374,061,785
TOTAL	22,645,866	3,794,606	2,996,304	0	2,329,321	477,799,293	9,117,600	486,916,893
TRAVERSE								
CITY	3,903,170	946,253	342,926	0	134,526	29,595,105	1,270,900	30,866,005
TOWN	596,541	0	1,325,039	0	300,505	223,025,529	3,530,700	226,556,229
TOTAL	4,499,711	946,253	1,667,965	0	435,031	252,620,634	4,801,600	257,422,234
WABASHA								
CITY	33,417,445	3,464,526	1,048,882	0	295,895	229,586,841	3,627,100	233,213,941
TOWN	2,883,093	0	1,300,935	0	331,914	341,363,750	2,232,800	343,596,550
TOTAL	36,300,538	3,464,526	2,349,817	0	627,809	570,950,591	5,859,900	576,810,491
WADENA								
CITY	18,386,871	2,282,995	1,000,400	0	764,400	98,462,273	3,373,100	101,835,373
TOWN	932,693	0	3,605,539	0	716,400	120,802,240	9,643,300	130,445,540
TOTAL	19,319,564	2,282,995	4,605,939	0	1,480,800	219,264,513	13,016,400	232,280,913
WASECA								
CITY	26,020,849	17,107,850	1,607,335	0	150,826	221,317,938	2,112,800	223,430,738
TOWN	2,142,169	2,162,791	1,580,889	0	436,738	389,343,935	7,641,300	396,985,235
TOTAL	28,163,018	19,270,641	3,188,224	0	587,564	610,661,873	9,754,100	620,415,973
WASHINGTON								
CITY	424,830,126	87,397,096	98,280,979	0	2,442,336	4,445,540,550	76,488,500	4,522,029,050
TOWN	19,536,595	312,821	683,053	0	1,068,337	1,022,491,924	14,473,700	1,036,965,624
TOTAL	444,366,721	87,709,917	98,964,032	0	3,510,673	5,468,032,474	90,962,200	5,558,994,674
WATONWAN								
CITY	15,068,440	13,072,266	39,601	0	234,296	116,273,791	1,135,900	117,409,691
TOWN	1,328,571	2,278,701	812,156	0	423,222	339,646,252	4,608,000	344,254,252
TOTAL	16,397,011	15,350,967	851,757	0	657,518	455,920,043	5,743,900	461,663,943
WILKIN								
CITY	7,239,829	109,889	54,210	0	661,643	62,909,833	2,727,300	65,637,133
TOWN	1,311,455	0	359,725	0	2,256,262	302,963,104	2,850,400	305,813,504
TOTAL	8,551,284	109,889	413,935	0	2,917,905	365,872,937	5,577,700	371,450,637
WINONA								
CITY	96,409,149	50,383,891	3,353,835	0	1,260,528	658,872,385	11,065,100	669,937,485
TOWN	4,691,834	866,233	1,243,552	0	707,854	387,445,089	2,022,900	389,467,989
TOTAL	101,100,983	51,250,124	4,597,387	0	1,968,382	1,046,317,474	13,088,000	1,059,405,474
WRIGHT								
CITY	128,523,052	25,602,501	266,856,735	0	1,500,906	1,115,737,338	14,077,900	1,129,815,238
TOWN	22,259,552	3,734,261	52,174,534	0	1,798,105	1,172,994,686	13,475,200	1,186,469,886
TOTAL	150,782,604	29,336,762	319,031,269	0	3,299,011	2,288,732,024	27,553,100	2,316,285,124
YELLOW MEDICINE								
CITY	9,590,675	4,825,756	366,064	0	279,116	84,652,299	2,992,500	87,644,799
TOWN	1,361,070	2,331,438	1,134,326	0	596,211	382,644,227	2,858,600	385,502,827
TOTAL	10,951,745	7,157,194	1,500,390	0	875,327	467,296,526	5,851,100	473,147,626
STATEWIDE TOTAL								
CITY	17,844,740,492	5,981,083,446	2,459,003,875	4,097,160	157,672,775	110,033,424,238	2,043,129,635	112,076,553,873
TOWN	553,706,741	199,984,971	414,434,534	5,739,895	118,096,669	39,117,023,598	830,686,867	39,947,710,465
TOTAL	18,378,447,233	6,181,068,417	2,873,438,409	9,837,055	275,769,444	149,150,447,836	2,873,816,502	152,024,264,338

(1) Includes \$294,334 of "All Other Class 5 Property" not included in any other class, located in Hubbard County only.

TABLE 36
GREEN ACRES EFFECT ON FARM LAND MARKET VALUE
TAXES PAYABLE 1992

<u>COUNTY</u>	<u>NUMBER OF GREEN ACRES</u>	<u>FARM LAND MARKET VALUE</u>		
		<u>BEFORE GREEN ACRES REDUCTION</u>	<u>AFTER GREEN ACRES REDUCTION</u>	<u>GREEN ACRES REDUCTION</u>
AITKIN	0	53,950,400	53,950,400	0
ANOKA	63,692	137,384,500	76,333,500	61,051,000
BECKER	3,565	155,461,400	154,496,600	964,800
BELTRAMI	1,724	60,902,500	60,291,300	611,200
BENTON	0	94,540,150	94,540,150	0
BIG STONE	0	126,175,300	126,175,300	0
BLUE EARTH	143	506,072,600	505,541,900	530,700
BROWN	0	410,001,450	410,001,450	0
CARLTON	0	40,936,900	40,936,900	0
CARVER	4,216	199,767,900	191,154,700	8,613,200
CASS	0	45,834,380	45,834,380	0
CHIPPEWA	0	267,928,100	267,928,100	0
CHISAGO	143,163	121,536,900	93,141,300	28,395,600
CLAY	798	344,297,300	343,907,500	389,800
CLEARWATER	0	48,006,800	48,006,800	0
COOK	0	517,800	517,800	0
COTTONWOOD	0	349,035,460	349,035,460	0
CROW WING	0	42,953,900	42,953,900	0
DAKOTA	127,930	342,997,000	248,471,200	94,525,800
DODGE	0	226,844,900	226,844,900	0
DOUGLAS	0	123,806,100	123,806,100	0
FARIBAULT	0	546,321,200	546,321,200	0
FILLMORE	0	256,624,800	256,624,800	0
FREEBORN	222	416,614,500	416,614,500	0
GOODHUE	0	350,573,200	350,573,200	0
GRANT	0	163,647,400	163,647,400	0
HENNEPIN	57,561	282,552,100	171,364,500	111,187,600
HOUSTON	0	145,352,300	145,352,300	0
HUBBARD	5,559	36,901,200	36,125,600	775,600
ISANTI	118,777	107,717,100	93,704,800	14,012,300
ITASCA	0	23,978,310	23,978,310	0
JACKSON	0	465,197,900	465,197,900	0

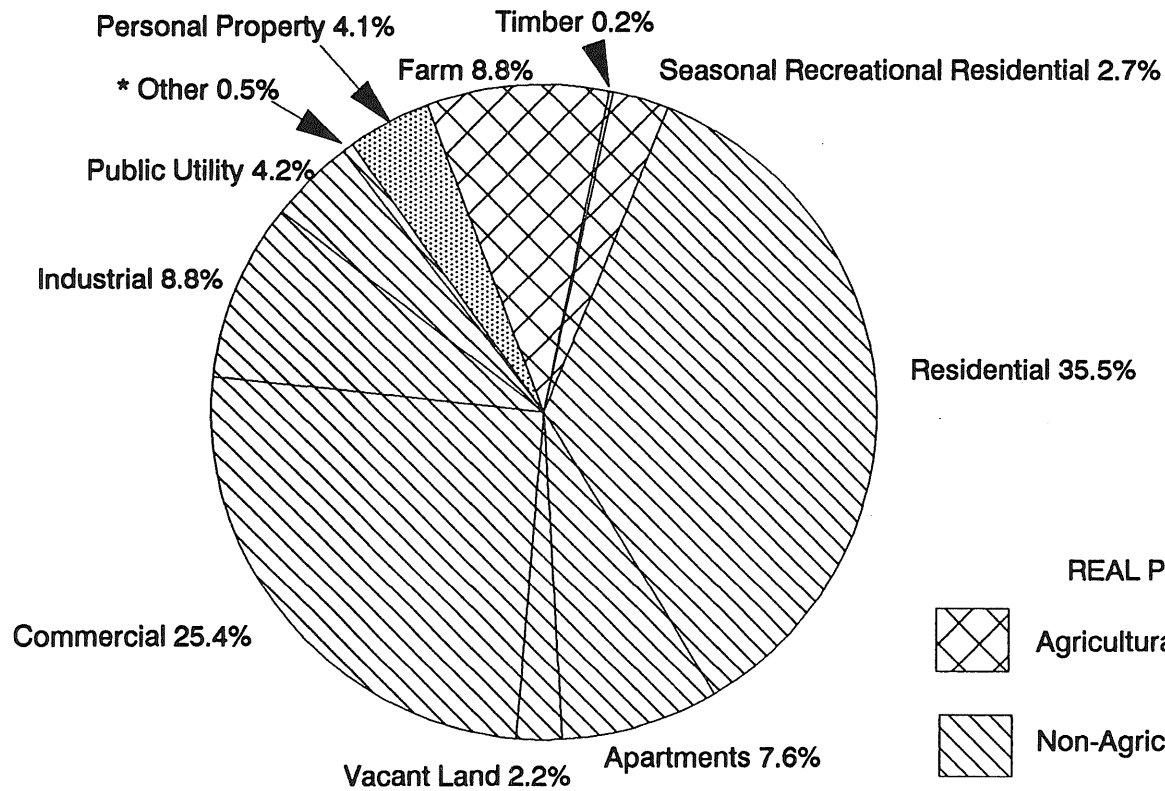
TABLE 36
GREEN ACRES EFFECT ON FARM LAND MARKET VALUE
TAXES PAYABLE 1992




COUNTY	NUMBER OF GREEN ACRES	FARM LAND MARKET VALUE		
		BEFORE GREEN ACRES REDUCTION	AFTER GREEN ACRES REDUCTION	GREEN ACRES REDUCTION
KANABEC	0	55,605,700	55,605,700	0
KANDIYOHI	21	304,740,400	304,729,800	10,600
KITTSOON	0	217,744,356	217,744,356	0
KOOCHICHING	0	17,697,700	17,697,700	0
LAC QUI PARLE	0	255,317,700	255,317,700	0
LAKE	0	270,800	270,800	0
LAKE/WOODS	5	23,889,800	23,826,100	63,700
LE SUEUR	0	215,701,400	215,701,400	0
LINCOLN	0	134,469,500	134,469,500	0
LYON	2,816	310,418,000	301,240,600	9,177,400
MCLEOD	0	240,544,300	240,544,300	0
MAHNOMEN	0	74,559,600	74,559,600	0
MARSHALL	0	329,536,200	329,536,200	0
MARTIN	0	551,098,400	551,098,400	0
MEEKER	0	227,786,300	227,786,300	0
MILLE LACS	0	65,522,800	65,522,800	0
MORRISON	6,634	152,121,800	149,135,200	2,986,600
MOWER	0	382,518,900	382,518,900	0
MURRAY	0	317,441,200	317,441,200	0
NICOLLET	0	276,627,900	276,627,900	0
NOBLES	0	410,928,600	410,928,600	0
NORMAN	0	285,058,400	285,058,400	0
OLMSTED	0	242,600,500	242,600,500	0
OTTER TAIL	0	339,949,517	339,949,517	0
PENNINGTON	0	76,142,700	76,142,700	0
PINE	40	93,031,400	93,026,200	5,200
PIPESTONE	0	175,418,800	175,418,800	0
POLK	0	601,997,780	601,997,780	0
POPE	0	141,896,400	141,896,400	0
RAMSEY	161	10,537,400	6,612,600	3,924,800
RED LAKE	0	59,749,800	59,749,800	0
REDWOOD	0	508,706,400	508,706,400	0

TABLE 36
GREEN ACRES EFFECT ON FARM LAND MARKET VALUE
TAXES PAYABLE 1992

FARM LAND MARKET VALUE				
COUNTY	NUMBER OF GREEN ACRES	BEFORE GREEN ACRES REDUCTION	AFTER GREEN ACRES REDUCTION	GREEN ACRES REDUCTION
RENVILLE	0	638,019,000	638,019,000	0
RICE	1,845	261,878,300	261,243,900	634,400
ROCK	0	259,033,500	259,033,500	0
ROSEAU	0	151,652,500	151,652,500	0
ST LOUIS	0	23,217,610	23,217,610	0
SCOTT	94,557	229,521,100	206,945,100	22,576,000
SHERBURNE	166,296	154,636,000	92,715,950	61,920,050
SIBLEY	0	336,280,100	336,280,100	0
STEARNS	74	322,558,200	322,204,700	353,500
STEELE	0	217,785,900	217,785,900	0
STEVENS	0	174,773,700	174,773,700	0
SWIFT	0	231,573,300	231,573,300	0
TODD	0	132,430,100	132,430,100	0
TRAVERSE	0	179,543,900	179,543,900	0
WABASHA	0	176,752,600	176,752,600	0
WADENA	0	46,710,400	46,710,400	0
WASECA	13	272,731,800	272,728,000	3,800
WASHINGTON	80,874	266,944,000	167,047,100	99,896,900
WATONWAN	0	287,117,700	287,117,700	0
WILKIN	0	270,222,400	270,222,400	0
WINONA	23	161,819,800	161,598,400	221,400
WRIGHT	372,803	376,315,500	278,223,400	98,092,100
YELLOW MEDICINE	0	317,368,700	317,368,700	0
STATEWIDE TOTAL	1,253,512	19,082,948,313	18,462,024,263	620,924,050

TOTAL NET TAX CAPACITY VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS FOR ASSESSMENT 1991



REAL PROPERTY		
	Agricultural	\$376,733,464
	Non-Agricultural	\$2,723,809,023
	PERSONAL PROPERTY	\$133,137,661
TOTAL VALUE		\$3,233,680,148

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

TABLE 37 PART A
1991 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 < \$72K			FARM HOMESTEADS WITH TOTAL MARKET > \$72K HOMESTEADS TO \$72,000		
	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>AITKIN</u>								
CITY	0	0	1,142	478	0	720	119	0
TOWN	2,139	252	180,747	77,765	1,534	134,055	57,748	762
TOTAL	2,139	252	181,889	78,243	1,534	134,775	57,867	762
<u>ANOKA</u>								
CITY	0	144	0	180	0	329,273	22,729	0
TOWN	72	0	0	0	0	278,649	22,860	0
TOTAL	72	144	0	180	0	607,922	45,589	0
<u>BECKER</u>								
CITY	0	0	583	201	0	819	233	0
TOWN	557	391	200,680	95,796	188	325,814	129,805	266
TOTAL	557	391	201,263	95,997	188	326,633	130,038	266
<u>BELTRAMI</u>								
CITY	0	0	4,324	1,000	0	2,409	565	0
TOWN	480	121	179,913	79,848	759	138,181	62,927	1,416
TOTAL	480	121	184,237	80,848	759	140,590	63,492	1,416
<u>BENTON</u>								
CITY	0	0	0	38	0	2,815	1,204	0
TOWN	381	195	95,418	48,739	0	330,790	133,628	0
TOTAL	381	195	95,418	48,777	0	333,605	134,832	0
<u>BIG STONE</u>								
CITY	0	0	1,055	230	1	1,444	591	0
TOWN	0	0	14,682	10,049	0	76,462	98,556	175
TOTAL	0	0	15,737	10,279	1	77,906	99,147	175
<u>BLUE EARTH</u>								
CITY	0	0	1,099	487	0	4,410	608	0
TOWN	216	0	46,963	15,641	0	602,819	164,939	0
TOTAL	216	0	48,062	16,128	0	607,229	165,547	0
<u>BROWN</u>								
CITY	0	0	1,934	266	0	3,059	1,911	0
TOWN	396	36	44,488	16,379	0	321,148	232,032	0
TOTAL	396	36	46,422	16,645	0	324,207	233,943	0
<u>CARLTON</u>								
CITY	0	0	7,603	1,583	0	3,189	1,925	853
TOWN	714	269	238,590	77,860	126	98,822	36,097	19,014
TOTAL	714	269	246,193	79,443	126	102,011	38,022	19,867
<u>CARVER</u>								
CITY	144	0	1,797	132	0	62,523	2,523	0
TOWN	432	0	60,560	11,842	0	639,870	106,859	0
TOTAL	576	0	62,357	11,974	0	702,393	109,382	0
<u>CASS</u>								
CITY	0	0	5,091	1,640	0	1,680	764	17
TOWN	633	160	144,707	71,548	601	90,414	44,758	1,417
TOTAL	633	160	149,798	73,188	601	92,094	45,522	1,434

TABLE 37 PART A
1991 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 < \$72K			FARM HOMESTEADS WITH TOTAL MARKET > \$72K HOMESTEADS TO \$72,000		
	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>CHIPPEWA</u>								
CITY	0	0	262	194	0	1,175	1,288	0
TOWN	479	241	21,413	13,623	0	156,459	163,725	0
TOTAL	479	241	21,675	13,817	0	157,634	165,013	0
<u>CHISAGO</u>								
CITY	0	0	36,536	7,343	0	80,420	10,181	0
TOWN	144	0	157,346	33,954	0	667,588	70,160	0
TOTAL	144	0	193,882	41,297	0	748,008	80,341	0
<u>CLAY</u>								
CITY	0	0	2,501	281	0	3,229	1,424	0
TOWN	197	19	55,741	21,010	0	378,808	141,561	26
TOTAL	197	19	58,242	21,291	0	382,037	142,985	26
<u>CLEARWATER</u>								
CITY	0	0	593	340	0	476	351	0
TOWN	222	180	139,033	72,898	652	101,408	51,371	1,176
TOTAL	222	180	139,626	73,238	652	101,884	51,722	1,176
<u>COOK</u>								
CITY	0	0	0	0	0	0	0	0
TOWN	0	0	1,457	498	0	3,977	478	0
TOTAL	0	0	1,457	498	0	3,977	478	0
<u>COTTONWOOD</u>								
CITY	0	0	961	105	0	4,328	240	0
TOWN	284	148	26,805	14,253	0	207,344	169,724	0
TOTAL	284	148	27,766	14,358	0	211,672	169,964	0
<u>CROW WING</u>								
CITY	0	0	5,543	1,433	0	9,875	2,474	0
TOWN	855	140	115,563	44,378	105	185,590	56,986	60
TOTAL	855	140	121,106	45,811	105	195,465	59,460	60
<u>DAKOTA</u>								
CITY	144	0	7,419	1,745	0	168,996	4,002	0
TOWN	576	0	22,566	5,499	0	564,509	28,133	0
TOTAL	720	0	29,985	7,244	0	733,505	32,135	0
<u>DODGE</u>								
CITY	0	0	987	417	0	5,055	720	0
TOWN	144	0	71,615	16,669	0	393,820	101,420	0
TOTAL	144	0	72,602	17,086	0	398,875	102,140	0
<u>DOUGLAS</u>								
CITY	0	0	2,659	652	0	7,251	1,819	0
TOWN	463	41	125,971	56,992	0	360,336	145,121	0
TOTAL	463	41	128,630	57,644	0	367,587	146,940	0
<u>FARIBAULT</u>								
CITY	0	0	2,518	823	0	5,861	2,284	0
TOWN	152	136	33,346	13,857	0	282,881	205,409	0
TOTAL	152	136	35,864	14,680	0	288,742	207,693	0

TABLE 37 PART A
1991 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 < \$72K			FARM HOMESTEADS WITH TOTAL MARKET > \$72K HOMESTEADS TO \$72,000		
	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	0	0	23,495	5,522	0	26,807	8,209	0
TOWN	564	156	164,814	45,596	0	458,453	226,740	0
TOTAL	564	156	188,309	51,118	0	485,260	234,949	0
<u>FREEBORN</u>								
CITY	0	0	0	4	0	2,433	664	0
TOWN	204	84	48,074	19,359	0	520,647	210,241	36
TOTAL	204	84	48,074	19,363	0	523,080	210,905	36
<u>GOODHUE</u>								
CITY	0	0	3,910	1,051	0	28,765	4,212	0
TOWN	915	21	61,958	16,336	0	900,341	146,323	0
TOTAL	915	21	65,868	17,387	0	929,106	150,535	0
<u>GRANT</u>								
CITY	0	0	771	351	0	3,162	1,609	0
TOWN	195	93	21,787	11,143	0	150,184	98,622	0
TOTAL	195	93	22,558	11,494	0	153,346	100,231	0
<u>HENNEPIN</u>								
CITY	288	0	7,850	2,589	0	512,635	13,639	0
TOWN	0	0	887	268	0	50,649	1,771	0
TOTAL	288	0	8,737	2,857	0	563,284	15,410	0
<u>HOUSTON</u>								
CITY	0	0	3,188	437	0	5,774	910	0
TOWN	387	45	115,137	30,704	134	329,945	140,108	67
TOTAL	387	45	118,325	31,141	134	335,719	141,018	67
<u>HUBBARD</u>								
CITY	0	0	2,767	435	0	923	236	0
TOWN	483	157	126,029	45,973	116	102,790	32,578	205
TOTAL	483	157	128,796	46,408	116	103,713	32,814	205
<u>ISANTI</u>								
CITY	0	0	2,898	517	0	1,671	260	0
TOWN	1,152	0	308,804	64,373	0	724,776	90,895	0
TOTAL	1,152	0	311,702	64,890	0	726,447	91,155	0
<u>ITASCA</u>								
CITY	0	0	1,221	470	0	2,477	773	0
TOWN	282	6	97,050	42,306	53	90,906	32,453	117
TOTAL	282	6	98,271	42,776	53	93,383	33,226	117
<u>JACKSON</u>								
CITY	0	0	1,256	281	0	1,801	1,307	0
TOWN	167	6	34,250	17,292	0	253,122	198,909	0
TOTAL	167	6	35,506	17,573	0	254,923	200,216	0
<u>KANABEC</u>								
CITY	72	0	2,782	752	0	4,127	1,106	0
TOWN	1,250	89	178,253	60,381	203	239,964	74,391	59
TOTAL	1,322	89	181,035	61,133	203	244,091	75,497	59

TABLE 37 PART A
1991 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 < \$72K			FARM HOMESTEADS WITH TOTAL MARKET > \$72K HOMESTEADS TO \$72,000		
	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	247	213	0	5,320	1,085	0
TOWN	329	32	62,695	27,672	0	360,027	226,040	0
TOTAL	473	32	62,942	27,885	0	365,347	227,125	0
<u>KITTSOON</u>								
CITY	0	0	955	524	0	6,491	1,406	0
TOWN	49	95	19,082	16,811	121	121,855	89,879	1,753
TOTAL	49	95	20,037	17,335	121	128,346	91,285	1,753
<u>KOOCHICHING</u>								
CITY	0	0	3,001	514	0	470	195	0
TOWN	242	114	96,632	35,955	839	24,156	12,605	744
TOTAL	242	114	99,633	36,469	839	24,626	12,800	744
<u>LAC QUI PARLE</u>								
CITY	0	0	207	148	0	389	247	0
TOWN	85	203	29,274	20,868	0	159,678	199,831	24
TOTAL	85	203	29,481	21,016	0	160,067	200,078	24
<u>LAKE</u>								
CITY	0	0	0	0	0	0	0	0
TOWN	0	0	3,993	734	0	351	166	0
TOTAL	0	0	3,993	734	0	351	166	0
<u>LAKE/WOODS</u>								
CITY	0	0	340	222	0	680	18	0
TOWN	164	17	46,798	20,685	443	44,229	17,330	400
TOTAL	164	17	47,138	20,907	443	44,909	17,348	400
<u>LE SUEUR</u>								
CITY	0	0	1,460	722	0	2,688	831	0
TOWN	253	35	57,804	26,424	0	334,798	176,832	0
TOTAL	253	35	59,264	27,146	0	337,486	177,663	0
<u>LINCOLN</u>								
CITY	0	0	785	389	0	1,061	778	0
TOWN	0	0	18,529	18,289	0	125,951	144,801	0
TOTAL	0	0	19,314	18,678	0	127,012	145,579	0
<u>LYON</u>								
CITY	0	0	1,428	735	0	2,717	921	0
TOWN	280	139	18,404	9,721	0	254,924	149,784	0
TOTAL	280	139	19,832	10,456	0	257,641	150,705	0
<u>MCLEOD</u>								
CITY	0	0	1,406	459	0	3,642	560	0
TOWN	206	82	89,598	31,892	0	444,891	223,724	0
TOTAL	206	82	91,004	32,351	0	448,533	224,284	0
<u>MAHNOMEN</u>								
CITY	0	0	1,011	260	0	512	42	0
TOWN	29	76	28,775	21,685	223	60,964	68,622	364
TOTAL	29	76	29,786	21,945	223	61,476	68,664	364

TABLE 37 PART A
1991 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 < \$72K			FARM HOMESTEADS WITH TOTAL MARKET > \$72K HOMESTEADS TO \$72,000		
	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	1,286	439	0	1,037	278	0
TOWN	22	122	72,948	71,695	541	194,634	199,371	1,656
TOTAL	22	122	74,234	72,134	541	195,671	199,649	1,656
MARTIN								
CITY	0	0	2,671	1,075	0	6,996	2,124	0
TOWN	81	63	35,717	15,482	0	272,476	199,506	0
TOTAL	81	63	38,388	16,557	0	279,472	201,630	0
MEEKER								
CITY	0	0	971	328	0	3,541	1,191	0
TOWN	0	0	74,528	30,820	250	374,296	195,475	237
TOTAL	0	0	75,499	31,148	250	377,837	196,666	237
MILLE LACS								
CITY	0	0	4,302	923	0	2,690	609	0
TOWN	772	85	198,832	67,320	15	265,290	82,348	51
TOTAL	772	85	203,134	68,243	15	267,980	82,957	51
MORRISON								
CITY	0	0	14,096	5,525	0	28,715	10,151	0
TOWN	764	172	218,523	96,197	0	606,476	237,489	180
TOTAL	764	172	232,619	101,722	0	635,191	247,640	180
MOWER								
CITY	0	0	3,447	708	0	9,410	2,309	0
TOWN	432	0	78,527	24,017	0	468,598	201,059	0
TOTAL	432	0	81,974	24,725	0	478,008	203,368	0
MURRAY								
CITY	0	0	1,487	391	0	1,359	998	0
TOWN	149	283	28,440	14,028	0	231,470	180,851	0
TOTAL	149	283	29,927	14,419	0	232,829	181,849	0
NICOLLET								
CITY	0	0	0	0	0	2,095	741	0
TOWN	288	0	33,010	8,068	0	356,092	123,736	0
TOTAL	288	0	33,010	8,068	0	358,187	124,477	0
NOBLES								
CITY	0	0	1,081	784	0	3,176	2,276	0
TOWN	403	101	37,922	16,596	0	224,248	213,854	0
TOTAL	403	101	39,003	17,380	0	227,424	216,130	0
NORMAN								
CITY	0	0	188	82	0	1,072	257	0
TOWN	99	189	29,565	20,301	0	157,565	125,109	0
TOTAL	99	189	29,753	20,383	0	158,637	125,366	0
OLMSTED								
CITY	0	0	890	100	0	17,539	348	0
TOWN	633	87	97,792	20,544	0	1,007,088	127,090	0
TOTAL	633	87	98,682	20,644	0	1,024,627	127,438	0

TABLE 37 PART A
1991 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 < \$72K			FARM HOMESTEADS WITH TOTAL MARKET > \$72K HOMESTEADS TO \$72,000		
	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	83	50	8,334	3,527	0	12,876	5,241	0
TOWN	819	746	433,010	237,600	132	561,967	420,101	312
TOTAL	902	796	441,344	241,127	132	574,843	425,342	312
PENNINGTON								
CITY	0	0	570	72	0	0	0	0
TOWN	96	192	67,114	42,294	90	112,571	73,761	866
TOTAL	96	192	67,684	42,366	90	112,571	73,761	866
PINE								
CITY	72	0	37,013	12,278	0	28,289	8,830	43
TOWN	1,475	464	284,890	106,766	132	283,648	93,962	132
TOTAL	1,547	464	321,903	119,044	132	311,937	102,792	175
PIPESTONE								
CITY	0	0	5,071	1,359	0	3,422	2,133	0
TOWN	58	86	34,503	17,802	0	127,322	112,778	0
TOTAL	58	86	39,574	19,161	0	130,744	114,911	0
POLK								
CITY	0	0	2,284	833	0	2,154	1,695	4
TOWN	457	344	103,656	81,588	362	362,591	252,868	805
TOTAL	457	344	105,940	82,421	362	364,745	254,563	809
POPE								
CITY	0	0	1,110	375	0	2,123	468	0
TOWN	224	152	47,749	28,406	0	188,105	150,345	0
TOTAL	224	152	48,859	28,781	0	190,228	150,813	0
RAMSEY								
CITY	0	0	1,609	214	0	15,394	603	0
TOWN	0	0	400	31	0	7,825	338	0
TOTAL	0	0	2,009	245	0	23,219	941	0
RED LAKE								
CITY	0	0	3,669	893	0	2,522	283	0
TOWN	144	0	33,289	27,213	165	82,342	55,821	514
TOTAL	144	0	36,958	28,106	165	84,864	56,104	514
REDWOOD								
CITY	0	0	2,072	281	0	3,386	2,410	0
TOWN	107	37	31,649	16,354	0	303,016	223,394	0
TOTAL	107	37	33,721	16,635	0	306,402	225,804	0
RENVILLE								
CITY	0	0	1,007	422	0	3,538	759	0
TOWN	73	71	37,009	13,142	0	441,394	258,987	0
TOTAL	73	71	38,016	13,564	0	444,932	259,746	0
RICE								
CITY	0	0	1,147	368	0	13,520	1,964	0
TOWN	531	45	124,218	32,245	0	745,291	172,987	0
TOTAL	531	45	125,365	32,613	0	758,811	174,951	0

TABLE 37 PART A
1991 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 < \$72K			FARM HOMESTEADS WITH TOTAL MARKET > \$72K HOMESTEADS TO \$72,000		
	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	2,080	440	0	5,301	2,866	0
TOWN	60	12	36,958	15,649	0	164,496	114,277	0
TOTAL	60	12	39,038	16,089	0	169,797	117,143	0
ROSEAU								
CITY	0	0	1,333	242	0	1,195	100	0
TOWN	81	62	98,282	60,811	418	271,133	149,043	1,036
TOTAL	81	62	99,615	61,053	418	272,328	149,143	1,036
ST. LOUIS								
CITY	0	0	12,501	3,391	0	5,369	1,454	0
TOWN	1,110	210	232,281	76,032	1,251	26,867	4,623	159
TOTAL	1,110	210	244,782	79,423	1,251	32,236	6,077	159
SCOTT								
CITY	0	0	3,163	783	0	124,031	6,059	0
TOWN	360	0	28,525	11,571	0	1,154,969	95,879	0
TOTAL	360	0	31,688	12,354	0	1,279,000	101,938	0
SHERBURNE								
CITY	0	0	32,745	3,871	0	137,821	5,260	34
TOWN	1,062	90	281,833	36,239	54	687,411	49,574	6
TOTAL	1,062	90	314,578	40,110	54	825,232	54,834	40
SIBLEY								
CITY	0	0	0	0	0	1,441	142	0
TOWN	180	0	42,531	14,308	0	365,254	225,208	0
TOTAL	180	0	42,531	14,308	0	366,695	225,350	0
STEARNS								
CITY	121	23	8,083	2,880	0	16,812	5,315	0
TOWN	464	112	203,474	92,632	0	918,313	501,178	0
TOTAL	585	135	211,557	95,512	0	935,125	506,493	0
STEELE								
CITY	0	0	2,275	327	0	3,813	696	0
TOWN	455	120	110,970	21,576	0	381,704	156,515	0
TOTAL	455	120	113,245	21,903	0	385,517	157,211	0
STEVENS								
CITY	0	0	88	230	0	3,758	1,855	0
TOWN	46	6	18,198	9,996	0	127,379	123,904	0
TOTAL	46	6	18,286	10,226	0	131,137	125,759	0
SWIFT								
CITY	0	0	242	211	0	1,691	530	33
TOWN	86	202	25,389	24,026	0	94,537	192,746	413
TOTAL	86	202	25,631	24,237	0	96,228	193,276	446
TODD								
CITY	0	0	3,120	1,209	0	1,162	470	0
TOWN	742	498	271,249	149,074	171	350,937	215,173	211
TOTAL	742	498	274,369	150,283	171	352,099	215,643	211

TABLE 37 PART A
1991 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 < \$72K			FARM HOMESTEADS WITH TOTAL MARKET > \$72K HOMESTEADS TO \$72,000		
	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	548	118	0	448	481	0
TOWN	231	57	8,874	4,302	0	85,298	84,835	0
TOTAL	231	57	9,422	4,420	0	85,746	85,316	0
WABASHA								
CITY	0	0	15,532	1,909	0	1,362	35	0
TOWN	144	0	318,580	92,235	0	129,358	40,138	0
TOTAL	144	0	334,112	94,144	0	130,720	40,173	0
WADENA								
CITY	0	0	5,032	1,678	0	0	0	0
TOWN	583	230	216,829	110,713	1,031	20,684	8,045	0
TOTAL	583	230	221,861	112,391	1,031	20,684	8,045	0
WASECA								
CITY	0	0	298	138	0	2,799	306	0
TOWN	0	0	31,930	7,480	0	348,695	110,749	0
TOTAL	0	0	32,228	7,618	0	351,494	111,055	0
WASHINGTON								
CITY	144	0	27,092	1,437	0	287,226	4,300	0
TOWN	0	0	33,825	1,698	0	452,066	7,704	0
TOTAL	144	0	60,917	3,135	0	739,292	12,004	0
WATONWAN								
CITY	0	0	877	339	0	1,862	977	0
TOWN	73	71	22,366	11,586	0	164,082	153,558	0
TOTAL	73	71	23,243	11,925	0	165,944	154,535	0
WILKIN								
CITY	0	0	375	54	0	1,881	1,162	0
TOWN	72	0	17,263	7,771	0	123,055	100,349	0
TOTAL	72	0	17,638	7,825	0	124,936	101,511	0
WINONA								
CITY	0	0	2,594	378	0	11,360	1,887	0
TOWN	264	24	89,721	21,247	0	479,481	119,061	0
TOTAL	264	24	92,315	21,625	0	490,841	120,948	0
WRIGHT								
CITY	144	0	15,814	4,264	0	114,388	15,502	0
TOWN	712	8	215,515	61,054	0	1,470,827	191,993	0
TOTAL	856	8	231,329	65,318	0	1,585,215	207,495	0
YELLOW MEDICINE								
CITY	0	0	653	764	0	3,237	2,154	0
TOWN	145	143	24,666	16,798	0	236,965	194,686	0
TOTAL	145	143	25,319	17,562	0	240,202	196,840	0
STATEWIDE TOTAL								
CITY	1,356	217	374,335	91,803	1	2,205,363	194,182	984
TOWN	31,269	8,863	8,038,781	3,218,872	10,709	27,521,161	11,327,410	34,659
TOTAL	32,625	9,080	8,413,116	3,310,675	10,710	29,726,524	11,521,592	35,643

TABLE 37 PART B
1991 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS WITH TOTAL MARKET > 72K HOMESTEADS OVER \$72,000(1)			FARM NON-HOMESTEAD			NON-COMM. SEAS. REC. RESIDENTIAL (2.20%)	TOTAL AG NET TAX CAPACITY
	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	HOUSE, GARAGE & 1 ACRE	REMAINDER	TIMBERLANDS		
	(2.00 & 2.50%)	(.45 & 1.30%)	(.45 & 1.60%)	(2.80%)	(1.60%)	(1.60%)		
ATKIN								
CITY	120	97	391	988	1,165	1,196	147,485	153,901
TOWN	2,745	68,190	42,168	129,047	260,091	384,952	4,726,026	6,068,221
TOTAL	2,865	68,287	42,559	130,035	261,256	386,148	4,873,511	6,222,122
ANOKA								
CITY	143,448	160,857	0	110,718	457,649	3,578	155,193	1,383,769
TOWN	91,529	96,239	0	47,304	142,711	1,437	217,789	898,590
TOTAL	234,977	257,096	0	158,022	600,360	5,015	372,982	2,282,359
BECKER								
CITY	714	303	1,609	0	10,843	0	285,769	301,074
TOWN	41,292	415,268	430,753	64,699	736,598	127,906	3,093,419	5,663,432
TOTAL	42,006	415,571	432,362	64,699	747,441	127,906	3,379,188	5,964,506
BELTRAMI								
CITY	115	309	383	1,037	4,912	3,681	32,492	51,227
TOWN	5,255	43,152	76,060	51,366	267,564	160,007	1,379,208	2,446,257
TOTAL	5,370	43,461	76,443	52,403	272,476	163,688	1,411,700	2,497,484
BENTON								
CITY	0	2,353	7,725	0	9,324	219	3,846	27,524
TOWN	28,233	413,771	94,559	33,603	270,593	24,984	113,693	1,588,587
TOTAL	28,233	416,124	102,284	33,603	279,917	25,203	117,539	1,616,111
BIG STONE								
CITY	0	347	1,122	440	6,237	0	4,296	15,763
TOWN	6,745	272,253	332,103	48,548	890,016	0	95,996	1,845,585
TOTAL	6,745	272,600	333,225	48,988	896,253	0	100,292	1,861,348
BLUE EARTH								
CITY	172	6,145	3,748	1,962	26,472	0	2,214	47,317
TOWN	40,346	2,789,524	477,180	477,850	3,143,382	0	69,993	7,828,853
TOTAL	40,518	2,795,669	480,928	479,812	3,169,854	0	72,207	7,876,170
BROWN								
CITY	0	9,942	3,500	0	18,662	0	0	39,274
TOWN	9,687	2,373,590	457,106	12,066	1,983,668	0	0	5,450,596
TOTAL	9,687	2,383,532	460,606	12,066	2,002,330	0	0	5,489,870
CARLTON								
CITY	0	224	96	644	6,543	10,624	16,027	49,311
TOWN	8,937	10,059	13,596	68,019	114,698	171,964	467,192	1,325,957
TOTAL	8,937	10,283	13,692	68,663	121,241	182,588	483,219	1,375,268
CARVER								
CITY	110,671	55,544	4,345	102,469	298,419	0	87,905	726,472
TOWN	180,391	1,070,711	52,435	180,220	418,644	0	53,063	2,775,027
TOTAL	291,062	1,126,255	56,780	282,689	717,063	0	140,968	3,501,499
CASS								
CITY	334	217	908	1,372	2,037	6,990	2,109,652	2,130,702
TOWN	9,013	22,386	71,306	66,552	162,443	198,009	7,116,560	8,000,507
TOTAL	9,347	22,603	72,214	67,924	164,480	204,999	9,226,212	10,131,209

TABLE 37 PART B
1991 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS WITH TOTAL MARKET > 72K HOMESTEADS OVER \$72,000(1)			FARM NON-HOMESTEAD			NON-COMM. SEAS. REC. RESIDENTIAL (2.20%)	TOTAL AG NET TAX CAPACITY
	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	HOUSE, GARAGE & 1 ACRE	REMAINDER	TIMBERLANDS		
	(2.00 & 2.50%)	(.45 & 1.30%)	(.45 & 1.60%)	(2.80%)	(1.60%)	(1.60%)		
CHIPPEWA								
CITY	0	2,772	1,130	1,979	14,564	0	169	23,533
TOWN	4,189	969,968	506,318	107,382	1,774,732	0	0	3,718,529
TOTAL	4,189	972,740	507,448	109,361	1,789,296	0	169	3,742,062
CHISAGO								
CITY	14,111	25,717	9,954	10,445	90,711	355	124,686	410,459
TOWN	164,664	317,977	17,728	87,599	281,084	1,831	712,119	2,512,194
TOTAL	178,775	343,694	27,682	98,044	371,795	2,186	836,805	2,922,653
CLAY								
CITY	255	2,857	4,385	563	43,224	0	0	58,719
TOWN	49,776	1,123,038	989,127	128,975	2,221,977	0	35,298	5,145,553
TOTAL	50,031	1,125,895	993,512	129,538	2,265,201	0	35,298	5,204,272
CLEARWATER								
CITY	0	0	158	566	2,393	57	709	5,643
TOWN	6,121	30,892	70,842	44,160	192,508	51,236	222,460	985,159
TOTAL	6,121	30,892	71,000	44,726	194,901	51,293	223,169	990,802
COOK								
CITY	0	0	0	0	0	1,083	30,982	32,065
TOWN	136	2,149	0	0	1,024	186,300	2,700,765	2,896,784
TOTAL	136	2,149	0	0	1,024	187,383	2,731,747	2,928,849
COTTONWOOD								
CITY	0	1,744	583	0	11,286	0	1,459	20,706
TOWN	8,990	1,493,742	689,435	100,919	2,339,998	0	4,215	5,055,857
TOTAL	8,990	1,495,486	690,018	100,919	2,351,284	0	5,674	5,076,563
CROW WING								
CITY	2,370	6,928	388	3,122	12,508	108,241	5,557,780	5,710,662
TOWN	19,941	90,947	46,549	56,852	111,969	313,579	8,318,994	9,362,508
TOTAL	22,311	97,875	46,937	59,974	124,477	421,820	13,876,774	15,073,170
DAKOTA								
CITY	175,176	201,093	33,824	131,738	1,235,326	0	32,255	1,991,718
TOWN	341,158	970,709	192,438	158,679	691,421	2,868	14,905	2,993,461
TOTAL	516,334	1,171,802	226,262	290,417	1,926,747	2,868	47,160	4,985,179
DODGE								
CITY	1,743	8,837	3,019	2,489	10,676	0	0	33,943
TOWN	34,984	1,191,499	427,807	253,438	1,126,469	290	0	3,618,155
TOTAL	36,727	1,200,336	430,826	255,927	1,137,145	290	0	3,652,098
DOUGLAS								
CITY	246	1,462	1,127	1,216	12,050	0	52,524	81,006
TOWN	52,270	379,606	150,667	157,365	516,418	379	3,165,612	5,111,241
TOTAL	52,516	381,068	151,794	158,581	528,468	379	3,218,136	5,192,247
FARIBAULT								
CITY	0	15,600	4,169	0	26,560	0	0	57,815
TOWN	2,372	2,447,372	706,334	7,996	3,957,974	0	22,669	7,680,498
TOTAL	2,372	2,462,972	710,503	7,996	3,984,534	0	22,669	7,738,313

TABLE 37 PART B
1991 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS WITH TOTAL MARKET > 72K HOMESTEADS OVER \$72,000(1)			FARM NON-HOMESTEAD			NON-COMM. SEAS. REC. RESIDENTIAL (2.20%)	TOTAL AG NET TAX CAPACITY
	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	HOUSE, GARAGE & 1 ACRE	REMAINDER	TIMBERLANDS		
	(2.00 & 2.50%)	(.45 & 1.30%)	(.45 & 1.60%)	(2.80%)	(1.60%)	(1.60%)		
FILLMORE								
CITY	3,100	17,453	13,064	1,359	36,397	0	3,991	139,397
TOWN	10,941	933,949	362,948	12,096	1,157,638	24	26,252	3,400,171
TOTAL	14,041	951,402	376,012	13,455	1,194,035	24	30,243	3,539,568
FREEBORN								
CITY	0	3,216	1,735	4,772	30,799	0	0	43,623
TOWN	143,825	2,265,008	399,725	220,988	2,396,223	0	5,181	6,229,595
TOTAL	143,825	2,268,224	401,460	225,760	2,427,022	0	5,181	6,273,218
GOODHUE								
CITY	11,548	40,533	14,816	14,251	59,311	1,650	37,750	217,797
TOWN	160,904	2,186,481	399,450	334,294	1,383,875	20,091	149,921	5,760,910
TOTAL	172,452	2,227,014	414,266	348,545	1,443,186	21,741	187,671	5,978,707
GRANT								
CITY	265	6,536	3,058	960	14,348	0	4,775	35,835
TOWN	33,381	471,349	523,407	64,054	989,178	0	173,809	2,537,202
TOTAL	33,646	477,885	526,465	65,014	1,003,526	0	178,584	2,573,037
HENNEPIN								
CITY	422,438	637,952	8,103	218,156	1,522,075	1,632	1,452,707	4,800,064
TOWN	21,084	69,584	292	8,872	56,635	0	568	210,610
TOTAL	443,522	707,536	8,395	227,028	1,578,710	1,632	1,453,275	5,010,674
HOUSTON								
CITY	3,775	9,749	1,454	3,763	8,014	0	12,598	49,662
TOWN	20,003	670,770	215,553	132,465	399,156	277	14,023	2,068,774
TOTAL	23,778	680,519	217,007	136,228	407,170	277	26,621	2,118,436
HUBBARD								
CITY	0	459	112	0	2,449	756	49,254	57,391
TOWN	15,389	47,515	43,374	22,093	178,492	108,210	3,572,832	4,296,236
TOTAL	15,389	47,974	43,486	22,093	180,941	108,966	3,622,086	4,353,627
ISANTI								
CITY	0	833	0	0	5,299	0	0	11,478
TOWN	103,442	303,387	47,703	118,356	321,749	14,604	491,914	2,591,155
TOTAL	103,442	304,220	47,703	118,356	327,048	14,604	491,914	2,602,633
ITASCA								
CITY	0	2,495	124	0	4,448	34,436	218,429	264,873
TOWN	1,784	31,657	19,775	2,729	45,928	495,078	3,475,157	4,335,281
TOTAL	1,784	34,152	19,899	2,729	50,376	529,514	3,693,586	4,600,154
JACKSON								
CITY	0	2,003	1,950	2,100	10,755	0	0	21,453
TOWN	5,707	1,969,003	658,017	143,407	3,431,286	0	45,780	6,756,946
TOTAL	5,707	1,971,006	659,967	145,507	3,442,041	0	45,780	6,778,399
KANABEC								
CITY	364	910	0	860	3,391	0	1,885	16,249
TOWN	14,749	138,266	52,964	73,738	186,981	107,273	560,768	1,689,329
TOTAL	15,113	139,176	52,964	74,598	190,372	107,273	562,653	1,705,578

TABLE 37 PART B
1991 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS WITH TOTAL MARKET > 72K HOMESTEADS OVER \$72,000(1)			FARM NON-HOMESTEAD			NON-COMM. SEAS. REC. RESIDENTIAL (2.20%)	TOTAL AG NET TAX CAPACITY
	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	HOUSE, GARAGE & 1 ACRE	REMAINDER	TIMBERLANDS		
	(2.00 & 2.50%)	(.45 & 1.30%)	(.45 & 1.60%)	(2.80%)	(1.60%)	(1.60%)		
KANDIYOHI								
CITY	2,109	8,676	4,125	3,397	43,731	0	50,502	119,549
TOWN	58,733	1,242,360	467,275	128,030	1,772,264	8,739	1,862,613	6,216,809
TOTAL	60,842	1,251,036	471,400	131,427	1,815,995	8,739	1,913,115	6,336,358
KITTSON								
CITY	0	221	1,805	529	11,607	29	1,325	24,892
TOWN	4,671	385,839	775,173	16,249	1,838,870	38,649	22,517	3,331,613
TOTAL	4,671	386,060	776,978	16,778	1,850,477	38,678	23,842	3,356,505
KOOCHICHING								
CITY	0	35	0	692	1,855	3,422	164,130	174,314
TOWN	144	4,011	11,682	27,143	94,712	60,569	419,638	789,186
TOTAL	144	4,046	11,682	27,835	96,567	63,991	583,768	963,500
LAC QUI PARLE								
CITY	0	1,489	1,378	0	5,454	0	255	9,567
TOWN	224	796,656	546,953	114,381	1,602,824	0	555	3,471,556
TOTAL	224	798,145	548,331	114,381	1,608,278	0	810	3,481,123
LAKE								
CITY	0	0	0	0	0	261	81,256	81,517
TOWN	0	181	652	0	0	333,912	912,112	1,252,101
TOTAL	0	181	652	0	0	334,173	993,368	1,333,618
LAKE/WOODS								
CITY	0	202	402	143	4,420	98	4,430	10,955
TOWN	1,702	17,264	59,646	33,855	144,692	75,980	535,184	998,389
TOTAL	1,702	17,466	60,048	33,998	149,112	76,078	539,614	1,009,344
LE SUEUR								
CITY	1,038	2,886	56	3,833	14,066	0	60,202	87,782
TOWN	7,400	1,056,547	236,051	176,481	931,627	0	752,523	3,756,775
TOTAL	8,438	1,059,433	236,107	180,314	945,693	0	812,725	3,844,557
LINCOLN								
CITY	0	1,346	2,025	1,591	6,718	0	596	15,289
TOWN	1,392	308,989	250,395	88,701	834,094	0	70,769	1,861,910
TOTAL	1,392	310,335	252,420	90,292	840,812	0	71,365	1,877,199
LYON								
CITY	0	3,320	1,656	90	31,699	0	2,154	44,720
TOWN	8,626	1,153,058	463,311	249,006	2,230,492	0	2,367	4,540,112
TOTAL	8,626	1,156,378	464,967	249,096	2,262,191	0	4,521	4,584,832
MCLEOD								
CITY	6	678	0	168	11,044	0	1,679	19,642
TOWN	16,973	1,195,874	178,140	13,511	927,032	0	12,281	3,134,204
TOTAL	16,979	1,196,552	178,140	13,679	938,076	0	13,960	3,153,846
MAHNOMEN								
CITY	0	0	701	0	3,412	0	0	5,938
TOWN	283	128,033	258,914	24,296	402,222	35,230	183,581	1,213,297
TOTAL	283	128,033	259,615	24,296	405,634	35,230	183,581	1,219,235

TABLE 37 PART B
1991 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS WITH TOTAL MARKET > 72K HOMESTEADS OVER \$72,000(1)			FARM NON-HOMESTEAD		TIMBERLANDS (1.60%)	NON-COMM. SEAS. REC. RESIDENTIAL (2.20%)	TOTAL AG NET TAX CAPACITY
	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	HOUSE, GARAGE & 1 ACRE	REMAINDER			
	(2.00 & 2.50%)	(.45 & 1.30%)	(.45 & 1.60%)	(2.80%)	(1.60%)			
MARSHALL								
CITY	0	884	3,875	0	13,786	0	4,382	25,967
TOWN	3,410	535,940	927,259	75,873	2,639,444	35,083	15,102	4,773,100
TOTAL	3,410	536,824	931,134	75,873	2,653,230	35,083	19,484	4,799,067
MARTIN								
CITY	703	25,885	5,060	3,881	91,540	0	10,863	150,798
TOWN	7,498	2,337,796	501,159	221,393	4,566,441	0	15,042	8,172,654
TOTAL	8,201	2,363,681	506,219	225,274	4,657,981	0	25,905	8,323,452
MEEKER								
CITY	162	5,207	503	1,517	19,097	0	0	32,517
TOWN	13,072	1,010,718	372,844	52,590	1,088,412	0	1,040,947	4,254,189
TOTAL	13,234	1,015,925	373,347	54,107	1,107,509	0	1,040,947	4,286,706
MILLE LACS								
CITY	1,002	1,815	42	0	2,798	0	152,539	166,720
TOWN	22,827	151,027	36,659	63,479	167,040	10,498	1,232,113	2,298,356
TOTAL	23,829	152,842	36,701	63,479	169,838	10,498	1,384,652	2,465,076
MORRISON								
CITY	938	12,939	1,778	7,000	14,000	0	3,658	98,800
TOWN	34,428	619,647	139,621	172,255	461,303	1,493	1,668,306	4,256,854
TOTAL	35,366	632,586	141,399	179,255	475,303	1,493	1,671,964	4,355,654
MOWER								
CITY	823	12,390	5,776	832	28,968	0	5,273	69,936
TOWN	80,163	1,759,680	598,902	161,021	2,142,469	0	0	5,514,868
TOTAL	80,986	1,772,070	604,678	161,853	2,171,437	0	5,273	5,584,804
MURRAY								
CITY	330	3,433	1,450	591	13,234	0	0	23,273
TOWN	7,817	1,200,278	447,960	14,504	2,282,906	0	259,583	4,668,269
TOTAL	8,147	1,203,711	449,410	15,095	2,296,140	0	259,583	4,691,542
NICOLLET								
CITY	2,273	16,048	1,400	0	20,299	0	0	42,856
TOWN	6,951	1,775,496	424,961	7,046	1,070,037	5,776	19,270	3,830,731
TOTAL	9,224	1,791,544	426,361	7,046	1,090,336	5,776	19,270	3,873,587
NOBLES								
CITY	0	2,981	2,990	2,175	28,887	0	0	44,350
TOWN	3,738	1,541,991	459,624	205,660	3,172,630	0	0	5,876,767
TOTAL	3,738	1,544,972	462,614	207,835	3,201,517	0	0	5,921,117
NORMAN								
CITY	0	761	1,455	0	4,904	0	0	8,719
TOWN	19,189	686,988	881,317	72,391	2,290,254	2,204	0	4,285,171
TOTAL	19,189	687,749	882,772	72,391	2,295,158	2,204	0	4,293,890
OLMSTED								
CITY	17,189	10,700	1,571	14,219	92,066	0	24,882	179,504
TOWN	549,870	1,075,784	236,000	542,278	1,115,508	0	25,890	4,798,564
TOTAL	567,059	1,086,484	237,571	556,497	1,207,574	0	50,772	4,978,068

TABLE 37 PART B
1991 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS WITH TOTAL MARKET > 72K HOMESTEADS OVER \$72,000(1)			FARM NON-HOMESTEAD			NON-COMM. SEAS. REC. RESIDENTIAL (2.20%)	TOTAL AG NET TAX CAPACITY
	HOUSE,GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	HOUSE, GARAGE & 1 ACRE	REMAINDER	TIMBERLANDS		
	(2.00 & 2.50%)	(.45 & 1.30%)	(.45 & 1.60%)	(2.80%)	(1.60%)	(1.60%)		
<u>OTTER TAIL</u>								
CITY	246	9,850	1,397	6,807	28,688	0	159,279	236,378
TOWN	14,584	795,797	473,687	303,545	1,527,126	1,555	5,986,276	10,757,257
TOTAL	14,830	805,647	475,084	310,352	1,555,814	1,555	6,145,555	10,993,635
<u>PENNINGTON</u>								
CITY	0	0	70	0	2,400	0	2,160	5,272
TOWN	9,198	78,949	228,037	36,009	431,906	0	930	1,082,013
TOTAL	9,198	78,949	228,107	36,009	434,306	0	3,090	1,087,285
<u>PINE</u>								
CITY	1,325	17,286	1,310	14,591	46,380	2,723	64,730	234,870
TOWN	32,696	156,379	93,193	140,610	275,719	41,342	2,565,249	4,076,657
TOTAL	34,021	173,665	94,503	155,201	322,099	44,065	2,629,979	4,311,527
<u>PIPESTONE</u>								
CITY	130	8,152	4,543	3,791	19,733	0	484	48,818
TOWN	3,401	531,506	275,736	85,335	1,262,020	0	0	2,450,547
TOTAL	3,531	539,658	280,279	89,126	1,281,753	0	484	2,499,365
<u>POLK</u>								
CITY	0	4,653	1,778	442	23,787	0	629	38,259
TOWN	21,270	1,415,313	1,551,072	171,994	4,996,569	0	650,248	9,609,137
TOTAL	21,270	1,419,966	1,552,850	172,436	5,020,356	0	650,877	9,647,396
<u>POPE</u>								
CITY	150	654	1,510	0	3,372	0	30,304	40,066
TOWN	31,895	382,412	354,409	96,035	738,393	3,665	740,968	2,762,758
TOTAL	32,045	383,066	355,919	96,035	741,765	3,665	771,272	2,802,824
<u>RAMSEY</u>								
CITY	20,564	13,385	0	28,927	82,260	1,176	76,263	240,395
TOWN	3,202	3,041	0	6,203	7,085	0	20,924	49,049
TOTAL	23,766	16,426	0	35,130	89,345	1,176	97,187	289,444
<u>RED LAKE</u>								
CITY	86	1,563	1,081	2,103	9,724	0	0	21,924
TOWN	334	85,981	138,870	37,348	393,575	3,143	0	858,739
TOTAL	420	87,544	139,951	39,451	403,299	3,143	0	880,663
<u>REDWOOD</u>								
CITY	1,030	10,456	3,565	1,263	35,368	0	0	59,831
TOWN	9,068	2,110,731	607,245	274,066	3,883,235	0	463	7,459,365
TOTAL	10,098	2,121,187	610,810	275,329	3,918,603	0	463	7,519,196
<u>RENVILLE</u>								
CITY	637	8,093	10,463	1,660	36,364	0	0	62,943
TOWN	93,012	3,069,380	1,253,023	167,992	3,895,663	0	20,053	9,249,799
TOTAL	93,649	3,077,473	1,263,486	169,652	3,932,027	0	20,053	9,312,742
<u>RICE</u>								
CITY	7,133	15,579	927	7,090	51,660	0	0	99,388
TOWN	241,450	1,467,305	207,564	258,783	940,034	0	442,580	4,633,033
TOTAL	248,583	1,482,884	208,491	265,873	991,694	0	442,580	4,732,421

TABLE 37 PART B
1991 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS WITH TOTAL MARKET > 72K HOMESTEADS OVER \$72,000(1)			FARM NON-HOMESTEAD			NON-COMM. SEAS. REC. RESIDENTIAL (2.20%)	TOTAL AG NET TAX CAPACITY
	HOUSE, GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	HOUSE, GARAGE & 1 ACRE	REMAINDER	TIMBERLANDS		
	(2.00 & 2.50%)	(.45 & 1.30%)	(.45 & 1.80%)	(2.80%)	(1.80%)	(1.80%)		
ROCK								
CITY	356	7,789	1,527	944	19,364	0	0	40,667
TOWN	3,048	883,008	335,126	106,994	2,146,546	0	0	3,806,174
TOTAL	3,404	890,797	336,653	107,938	2,165,910	0	0	3,846,841
ROSEAU								
CITY	0	421	70	109	2,973	0	1,703	8,146
TOWN	25,488	250,144	653,939	45,258	707,035	42,289	132,335	2,437,354
TOTAL	25,488	250,565	654,009	45,367	710,008	42,289	134,038	2,445,500
ST. LOUIS								
CITY	408	3,824	179	0	10,280	241,863	242,167	521,436
TOWN	6,714	16,372	9,565	9,162	56,092	1,237,969	6,043,719	7,722,126
TOTAL	7,122	20,196	9,744	9,162	66,372	1,479,832	6,285,886	8,243,562
SCOTT								
CITY	123,357	114,975	6,446	47,123	355,704	0	167,548	949,189
TOWN	645,229	1,041,524	52,052	161,549	686,837	0	77,988	3,956,483
TOTAL	768,586	1,156,499	58,498	208,672	1,042,541	0	245,536	4,905,672
SHERBURNE								
CITY	66,576	44,021	2,481	13,079	97,073	0	113,688	516,649
TOWN	178,692	247,952	87,284	105,575	391,640	995	713,865	2,782,272
TOTAL	245,268	291,973	89,765	118,654	488,713	995	827,553	3,298,921
SIBLEY								
CITY	0	1,360	37	0	12,641	0	0	15,621
TOWN	11,109	1,746,677	424,771	140,235	1,681,113	0	180	4,651,566
TOTAL	11,109	1,748,037	424,808	140,235	1,693,754	0	180	4,667,187
STEARNS								
CITY	688	11,225	1,408	2,878	52,008	0	22,501	123,942
TOWN	39,957	1,587,792	263,228	209,251	1,036,947	0	2,159,335	7,012,883
TOTAL	40,645	1,599,017	264,636	212,129	1,088,955	0	2,181,836	7,136,825
STEELE								
CITY	2,596	3,649	486	2,210	18,753	0	0	34,805
TOWN	105,170	1,152,080	227,188	111,347	942,062	0	45,841	3,255,028
TOTAL	107,766	1,155,729	227,674	113,557	960,815	0	45,841	3,289,833
STEVENS								
CITY	0	2,841	1,418	450	5,856	0	0	16,496
TOWN	21,713	512,846	480,530	40,711	1,110,481	0	13,241	2,459,051
TOTAL	21,713	515,687	481,948	41,161	1,116,337	0	13,241	2,475,547
SWIFT								
CITY	441	2,104	3,268	484	12,839	0	0	21,843
TOWN	19,935	598,486	563,617	67,715	1,473,760	0	2,541	3,063,453
TOTAL	20,376	600,590	566,885	68,199	1,486,599	0	2,541	3,085,296
TODD								
CITY	0	518	819	3,109	4,353	0	1,322	16,082
TOWN	5,667	243,588	104,243	172,005	423,494	2,785	1,216,416	3,156,253
TOTAL	5,667	244,106	105,062	175,114	427,847	2,785	1,217,738	3,172,335

TABLE 37 PART B
1991 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS WITH TOTAL MARKET > 72K HOMESTEADS OVER \$72,000(1)			FARM NON-HOMESTEAD			NON-COMM. SEAS. REC. RESIDENTIAL (2.20%)	TOTAL AG NET TAX CAPACITY
	HOUSE,GARAGE & 1 ACRE	REMAINDER TO 320 ACRES	OVER 320 ACRES	HOUSE, GARAGE & 1 ACRE	REMAINDER	TIMBERLANDS		
	(2.00 & 2.50%)	(.45 & 1.30%)	(.45 & 1.60%)	(2.80%)	(1.60%)	(1.60%)		
<u>TRAVERSE</u>								
CITY	0	1,408	2,586	22	6,936	0	0	12,547
TOWN	12,740	442,126	546,681	42,754	1,696,014	0	53,912	2,977,824
TOTAL	12,740	443,534	549,267	42,776	1,702,950	0	53,912	2,990,371
<u>WABASHA</u>								
CITY	1,815	7,953	2,205	4,309	18,995	110	62,642	116,867
TOWN	17,783	1,037,546	265,145	247,301	598,446	1,636	299,585	3,047,897
TOTAL	19,598	1,045,499	267,350	251,610	617,441	1,746	362,227	3,164,764
<u>WADENA</u>								
CITY	0	425	88	1,783	4,256	0	5,652	18,914
TOWN	13,404	57,052	45,052	82,838	188,779	8,502	139,587	893,329
TOTAL	13,404	57,477	45,140	84,621	193,035	8,502	145,239	912,243
<u>WASECA</u>								
CITY	740	2,481	426	0	4,015	0	0	11,203
TOWN	52,577	1,558,732	391,184	14,783	1,345,755	0	44,570	3,906,455
TOTAL	53,317	1,561,213	391,610	14,783	1,349,770	0	44,570	3,917,658
<u>WASHINGTON</u>								
CITY	311,306	264,668	2,107	90,163	998,821	6,742	482,313	2,476,319
TOWN	447,396	409,407	20,977	56,986	411,630	9,709	694,150	2,545,548
TOTAL	758,702	674,075	23,084	147,149	1,410,451	16,451	1,176,463	5,021,867
<u>WATONWAN</u>								
CITY	0	1,985	238	0	5,273	0	0	11,551
TOWN	3,082	1,423,427	489,087	7,131	1,660,243	0	22,704	3,957,410
TOTAL	3,082	1,425,412	489,325	7,131	1,665,516	0	22,704	3,968,961
<u>WILKIN</u>								
CITY	0	3,715	4,071	1,784	30,020	0	0	43,062
TOWN	21,378	574,406	845,213	51,206	2,257,905	0	0	3,998,618
TOTAL	21,378	578,121	849,284	52,990	2,287,925	0	0	4,041,680
<u>WINONA</u>								
CITY	1,520	15,660	5,652	7,524	16,776	0	19,685	83,036
TOWN	56,434	878,420	247,502	457,882	500,048	2,642	72,616	2,925,342
TOTAL	57,954	894,080	253,154	465,406	516,824	2,642	92,301	3,008,378
<u>WRIGHT</u>								
CITY	25,187	93,400	2,515	21,678	94,842	0	135,609	523,343
TOWN	467,965	1,288,145	108,666	194,749	826,168	0	2,594,728	7,420,530
TOTAL	493,152	1,381,545	111,181	216,427	921,010	0	2,730,337	7,943,873
<u>YELLOW MEDICINE</u>								
CITY	822	7,377	1,409	748	15,193	0	0	32,357
TOWN	1,983	1,250,139	588,574	165,614	2,016,517	0	0	4,496,230
TOTAL	2,805	1,257,516	589,983	166,362	2,031,710	0	0	4,528,587
<u>STATEWIDE TOTAL</u>								
CITY	1,484,651	2,018,853	231,108	923,698	6,589,139	430,922	12,583,637	27,130,249
TOWN	5,106,668	71,960,831	28,774,677	9,944,840	104,437,233	4,335,664	74,851,578	349,603,215
TOTAL	6,591,319	73,979,684	29,005,785	10,868,538	111,026,372	4,766,586	87,435,215	376,733,464

(1) Includes legal class \$72,000 - \$115,000 and over \$115,000 of market value.

TABLE 37 PART C
1991 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 \$72K	\$72K - \$115K	OVER \$115K	HOMESTEAD				NON-HOMESTEAD	
				BLIND/PARA VET/ DISABLED NON-AG		\$72K - \$115K	OVER \$115K	RESIDENTIAL	APARTMENT
				HSTD UP TO \$32K	UP TO \$72K			1,2 OR 3 UNITS	4 OR MORE UNITS
				(0.45%)	(1.00%)			(2.80%)	(3.50%)
AITKIN									
CITY	753	19	4	1,103	222,561	4,998	383	82,832	66,631
TOWN	2,403	358	77	5,664	1,233,641	135,850	25,630	11,803	5,850
TOTAL	3,156	377	81	6,767	1,456,202	140,848	26,013	94,635	72,481
ANOKA									
CITY	25,669	32,021	4,836	18,786	40,772,986	12,895,228	3,332,607	6,754,454	9,729,889
TOWN	1,687	2,647	320	1,152	2,781,770	1,188,132	179,504	300,707	0
TOTAL	27,356	34,668	5,156	19,938	43,554,756	14,083,360	3,512,111	7,055,161	9,729,889
BECKER									
CITY	2,315	210	39	2,267	1,009,178	99,786	35,942	534,360	169,722
TOWN	3,189	467	50	2,184	1,636,183	186,194	26,384	350,391	12,948
TOTAL	5,504	677	89	4,451	2,645,361	285,980	62,326	884,751	182,670
BELTRAMI									
CITY	2,305	113	8	1,072	874,271	28,970	5,131	510,087	263,577
TOWN	3,181	616	129	2,064	1,863,866	291,879	95,612	386,642	42,417
TOTAL	5,486	729	137	3,136	2,738,137	320,849	100,743	896,729	305,994
BENTON									
CITY	2,937	445	21	2,079	1,777,968	119,039	9,044	440,126	2,206,701
TOWN	1,357	442	60	1,208	1,019,301	165,786	48,881	212,472	2,937
TOTAL	4,294	887	81	3,287	2,797,269	284,825	57,925	652,598	2,209,638
BIG STONE									
CITY	1,352	7	0	818	312,915	319	0	60,434	16,038
TOWN	149	4	0	0	48,745	596	0	5,781	0
TOTAL	1,501	11	0	818	361,660	915	0	66,215	16,038
BLUE EARTH									
CITY	6,143	1,324	179	5,409	3,830,380	513,702	100,370	1,273,251	2,191,030
TOWN	1,486	714	142	1,319	1,292,946	334,410	89,607	179,353	30,384
TOTAL	7,629	2,038	321	6,728	5,123,326	848,112	189,977	1,452,604	2,221,414
BROWN									
CITY	5,386	473	35	2,818	2,520,814	155,297	23,780	527,470	123,346
TOWN	380	106	4	75	247,219	28,974	1,150	213,808	0
TOTAL	5,766	579	39	2,893	2,768,033	184,271	24,930	741,278	123,346
CARLTON									
CITY	4,150	185	14	3,293	1,677,798	59,940	10,349	345,933	136,330
TOWN	2,857	305	18	1,509	1,391,074	100,284	16,311	136,900	5,451
TOTAL	7,007	490	32	4,802	3,068,872	160,224	26,660	482,833	141,781
CARVER									
CITY	2,880	4,442	2,328	2,639	6,534,222	3,687,767	3,401,596	1,337,187	2,039,987
TOWN	412	896	276	360	1,087,076	571,733	193,011	219,032	3,199
TOTAL	3,292	5,338	2,604	2,999	7,621,298	4,259,500	3,594,607	1,556,219	2,043,186
CASS									
CITY	1,358	222	164	1,669	712,867	206,649	150,351	240,701	45,197
TOWN	3,582	545	279	5,249	1,989,776	289,390	145,667	310,369	14,137
TOTAL	4,940	767	443	6,918	2,702,643	496,039	296,018	551,070	59,334

TABLE 37 PART C
1991 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 \$72K	\$72K - \$115K	OVER \$115K	HOMESTEAD				NON-HOMESTEAD	
				BLIND/PARA VET/ DISABLED NON-AG HSTD UP TO \$32K (0.45%)	UP TO \$72K (1.00%)	\$72K - \$115K (2.00%)	OVER \$115K (2.50%)	RESIDENTIAL 1,2 OR 3 UNITS (2.80%)	APARTMENT 4 OR MORE UNITS (3.50%)
CHIPPEWA									
CITY	2,471	115	7	1,500	859,355	27,100	910	235,910	81,329
TOWN	442	14	1	398	149,083	3,335	173	30,731	0
TOTAL	2,913	129	8	1,898	1,008,438	30,435	1,083	266,641	81,329
CHISAGO									
CITY	2,512	1,202	156	2,808	2,323,942	475,979	64,217	493,996	467,749
TOWN	1,229	1,441	269	1,584	1,904,941	736,461	162,878	415,078	11,972
TOTAL	3,741	2,643	425	4,392	4,228,883	1,212,440	227,095	909,074	479,721
CLAY									
CITY	7,321	1,226	192	5,010	4,387,458	487,580	117,967	888,135	1,635,340
TOWN	1,243	266	16	333	784,126	76,184	5,969	129,616	0
TOTAL	8,564	1,492	208	5,343	5,171,584	563,764	123,936	1,017,751	1,635,340
CLEARWATER									
CITY	658	4	0	172	133,987	566	0	48,585	49,248
TOWN	706	12	0	228	222,709	2,602	445	43,181	182
TOTAL	1,364	16	0	400	356,696	3,168	445	91,766	49,430
COOK									
CITY	302	56	11	206	185,189	14,126	1,316	54,319	4,873
TOWN	616	210	105	288	494,261	133,024	70,675	67,886	1,316
TOTAL	918	266	116	494	679,450	147,150	71,991	122,205	6,189
COTTONWOOD									
CITY	2,556	33	0	574	695,526	8,754	0	195,902	42,519
TOWN	348	16	2	0	119,962	5,170	498	105,529	0
TOTAL	2,904	49	2	574	815,488	13,924	498	301,431	42,519
CROW WING									
CITY	5,620	1,014	310	7,334	3,121,292	582,950	272,900	1,217,933	627,316
TOWN	4,541	1,097	326	4,359	3,009,678	609,846	269,500	509,139	43,143
TOTAL	10,161	2,111	636	11,693	6,130,970	1,192,796	542,400	1,727,072	670,459
DAKOTA									
CITY	17,273	36,415	14,055	19,224	46,931,815	25,311,371	14,390,430	10,718,589	20,504,238
TOWN	554	1,551	364	936	1,713,516	905,278	208,242	412,364	46,007
TOTAL	17,827	37,966	14,419	20,160	48,645,331	26,216,649	14,598,672	11,130,953	20,550,245
DODGE									
CITY	2,332	124	7	2,516	1,107,308	31,584	1,826	138,239	94,034
TOWN	585	200	47	302	457,366	107,144	22,802	37,306	896
TOTAL	2,917	324	54	2,818	1,564,674	138,728	24,628	175,545	94,930
DOUGLAS									
CITY	2,658	148	33	1,914	1,089,574	51,490	19,551	492,558	400,277
TOWN	2,565	1,023	359	1,714	2,237,313	546,303	200,618	371,132	63,801
TOTAL	5,223	1,171	392	3,628	3,326,887	597,793	220,169	863,690	464,078
FARIBAULT									
CITY	3,448	115	7	3,090	1,034,513	36,846	6,368	298,540	66,048
TOWN	446	15	1	0	147,879	2,444	755	283,227	0
TOTAL	3,894	130	8	3,090	1,182,392	39,290	7,123	581,767	66,048

TABLE 37 PART C
1991 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

NUMBER OF				NON-AGRICULTURAL					
NON-AGRICULTURAL HOMESTEADS				NON-AGRICULTURAL					
COUNTY	UP TO \$72K	\$72K – \$115K	OVER \$115K	HOMESTEAD				NON-HOMESTEAD	
				BLIND/PARA VET/ DISABLED NON-AG				RESIDENTIAL 1,2 OR 3 UNITS	APARTMENT 4 OR MORE UNITS
				HSTD UP TO \$32K	UP TO \$72K	\$72K – \$115K	OVER \$115K		
FILLMORE									
CITY	3,439	112	10	2,570	1,235,715	29,710	4,674	277,124	97,417
TOWN	448	19	1	38	156,582	4,880	579	455,067	0
TOTAL	3,887	131	11	2,608	1,392,297	34,590	5,253	732,191	97,417
FREEBORN									
CITY	6,433	436	99	3,131	2,705,645	209,030	82,781	672,057	382,533
TOWN	1,303	170	24	660	674,773	65,303	22,489	102,383	0
TOTAL	7,736	606	123	3,791	3,380,418	274,333	105,270	774,440	382,533
GOODHUE									
CITY	5,363	1,570	200	4,508	3,894,772	588,101	124,306	988,710	813,331
TOWN	1,160	780	151	829	1,271,852	381,568	127,569	418,071	9,076
TOTAL	6,523	2,350	351	5,337	5,166,624	969,669	251,875	1,406,781	822,407
GRANT									
CITY	1,102	9	1	528	264,327	2,814	298	73,988	9,195
TOWN	225	32	2	0	102,157	4,090	1,428	15,188	0
TOTAL	1,327	41	3	528	366,484	6,904	1,726	89,176	9,195
HENNEPIN									
CITY	88,433	121,769	57,573	127,872	180,126,565	89,355,558	99,623,495	65,034,100	100,547,679
TOWN	50	335	101	144	344,169	223,322	45,824	43,086	0
TOTAL	88,483	122,104	57,674	128,016	180,470,734	89,578,880	99,669,319	65,077,186	100,547,679
HOUSTON									
CITY	2,885	284	6	2,439	1,403,597	65,398	1,446	230,454	171,159
TOWN	672	229	14	432	480,238	67,284	6,121	159,022	14,453
TOTAL	3,557	513	20	2,871	1,883,835	132,682	7,567	389,476	185,612
HUBBARD									
CITY	1,005	30	1	1,807	332,994	7,376	75	174,925	60,176
TOWN	2,679	439	95	2,208	1,490,144	212,221	59,411	294,971	0
TOTAL	3,684	469	96	4,015	1,823,138	219,597	59,486	469,896	60,176
ISANTI									
CITY	1,288	295	28	1,356	895,321	101,202	17,493	256,482	320,048
TOWN	2,626	873	48	2,479	2,058,236	264,204	23,961	320,012	2,300
TOTAL	3,914	1,168	76	3,835	2,953,557	365,406	41,454	576,494	322,348
ITASCA									
CITY	4,657	243	77	4,630	1,733,425	112,686	48,855	360,926	347,110
TOWN	6,201	830	182	6,669	3,198,543	331,149	92,091	238,373	15,433
TOTAL	10,858	1,073	259	11,299	4,931,968	443,835	140,946	599,299	362,543
JACKSON									
CITY	1,998	16	0	832	545,733	4,688	0	154,107	20,915
TOWN	288	7	3	216	104,274	2,628	1,724	128,645	0
TOTAL	2,286	23	3	1,048	650,007	7,316	1,724	282,752	20,915
KANABEC									
CITY	783	56	4	1,454	348,733	15,900	250	118,107	102,041
TOWN	1,570	146	3	1,555	729,887	33,643	398	189,435	2,513
TOTAL	2,353	202	7	3,009	1,078,620	49,543	648	307,542	104,554

TABLE 37 PART C
1991 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

NUMBER OF				NON-AGRICULTURAL						
NON-AGRICULTURAL HOMESTEADS				NON-AGRICULTURAL						
COUNTY	UP TO \$72K	\$72K – \$115K	OVER \$115K	HOMESTEAD				NON-HOMESTEAD		
				BLIND/PARA VET/ DISABLED NON-AG				RESIDENTIAL 1,2 OR 3 UNITS	APARTMENT 4 OR MORE UNITS	
				HSTD UP TO \$32K	UP TO \$72K	\$72K – \$115K	OVER \$115K			
										(0.45%)
KANDIYOHI										
CITY	4,851	772	134	4,548	2,773,742	252,271	74,847	793,345	684,866	
TOWN	1,988	815	236	2,091	1,601,184	376,676	151,049	352,130	5,439	
TOTAL	6,839	1,587	370	6,639	4,374,926	628,947	225,896	1,145,475	690,305	
KITTSO										
CITY	1,040	20	0	470	261,235	4,342	0	80,030	15,825	
TOWN	143	1	0	0	40,720	384	0	49,454	0	
TOTAL	1,183	21	0	470	301,955	4,726	0	129,484	15,825	
KOOCHICHI										
CITY	2,418	140	45	2,836	875,278	59,491	21,483	223,527	42,268	
TOWN	1,229	191	39	1,312	590,624	92,704	19,404	82,090	0	
TOTAL	3,647	331	84	4,148	1,465,902	152,195	40,887	305,617	42,268	
LAC QUI PARLE										
CITY	1,471	12	0	604	347,646	1,170	0	86,014	22,068	
TOWN	238	6	0	119	67,198	516	0	20,031	0	
TOTAL	1,709	18	0	723	414,844	1,686	0	106,045	22,068	
LAKE										
CITY	1,861	47	3	1,661	636,523	11,962	3,285	173,438	24,885	
TOWN	1,411	235	35	479	762,204	96,884	24,785	156,493	0	
TOTAL	3,272	282	38	2,140	1,398,727	108,846	28,070	329,931	24,885	
LAKE/WOODS										
CITY	388	11	1	0	104,841	3,730	436	29,160	3,864	
TOWN	487	47	4	216	219,940	18,794	1,715	22,639	0	
TOTAL	875	58	5	216	324,781	22,524	2,151	51,799	3,864	
LE SUEUR										
CITY	3,459	377	23	2,793	1,765,845	104,678	9,808	342,510	117,860	
TOWN	1,111	603	111	720	1,057,544	284,894	57,545	125,965	11,073	
TOTAL	4,570	980	134	3,513	2,823,389	389,572	67,353	468,475	128,933	
LINCOLN										
CITY	1,246	7	0	746	280,440	1,418	0	63,048	8,226	
TOWN	149	5	0	0	37,906	872	0	12,547	0	
TOTAL	1,395	12	0	746	318,346	2,290	0	75,595	8,226	
LYON										
CITY	4,053	496	49	2,863	1,916,862	162,350	29,869	452,863	718,746	
TOWN	536	65	3	0	263,477	19,336	994	55,223	0	
TOTAL	4,589	561	52	2,863	2,180,339	181,686	30,863	508,086	718,746	
MCLEOD										
CITY	4,778	934	94	2,329	3,042,046	316,875	45,057	506,092	587,829	
TOWN	831	413	52	432	747,803	165,937	26,231	269,710	0	
TOTAL	5,609	1,347	146	2,761	3,789,849	482,812	71,288	775,802	587,829	
MAHNOMEN										
CITY	507	1	0	419	127,489	424	0	30,164	13,182	
TOWN	358	7	0	162	105,882	706	0	25,090	0	
TOTAL	865	8	0	581	233,371	1,130	0	55,254	13,182	

TABLE 37 PART C
1991 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 \$72K	\$72K - \$115K	OVER \$115K	HOMESTEAD				NON-HOMESTEAD	
				BLIND/PARA VET/ DISABLED NON-AG HSTD UP TO \$32K (0.45%)	UP TO \$72K (1.00%)	\$72K - \$115K (2.00%)	OVER \$115K (2.50%)	RESIDENTIAL 1,2 OR 3 UNITS (2.80%)	APARTMENT 4 OR MORE UNITS (3.50%)
MARSHALL									
CITY	1,451	23	3	735	433,426	7,730	753	117,439	22,370
TOWN	371	6	1	0	101,026	1,500	25	43,554	0
TOTAL	1,822	29	4	735	534,452	9,230	778	160,993	22,370
MARTIN									
CITY	4,640	330	53	1,247	1,852,730	142,018	34,460	475,894	118,671
TOWN	504	11	2	0	168,949	4,644	303	132,088	0
TOTAL	5,144	341	55	1,247	2,021,679	146,662	34,763	607,982	118,671
MEEKER									
CITY	2,543	185	14	1,685	1,091,478	32,186	9,138	306,823	147,182
TOWN	1,294	407	43	480	865,750	117,367	8,191	298,630	0
TOTAL	3,837	592	57	2,165	1,957,228	149,553	17,329	605,453	147,182
MILLE LACS									
CITY	1,882	89	18	1,202	840,953	24,006	5,376	267,957	142,180
TOWN	1,771	229	28	3,413	932,956	51,256	7,607	184,934	2,048
TOTAL	3,653	318	46	4,615	1,773,909	75,262	12,983	452,891	144,228
MORRISON									
CITY	3,054	96	3	4,246	1,186,479	19,944	735	381,215	189,446
TOWN	2,029	490	76	1,022	1,332,654	204,118	46,344	306,215	2,167
TOTAL	5,083	586	79	5,268	2,519,133	224,062	47,079	687,430	191,613
MOWER									
CITY	7,994	537	101	6,687	3,282,006	258,226	68,835	598,150	477,866
TOWN	1,256	178	28	432	656,370	72,962	15,930	70,882	10,763
TOTAL	9,250	715	129	7,119	3,938,376	331,188	84,765	669,032	488,629
MURRAY									
CITY	1,634	23	4	1,744	452,101	6,354	2,939	107,657	49,677
TOWN	287	27	2	393	129,041	8,450	793	186,185	0
TOTAL	1,921	50	6	2,137	581,142	14,804	3,732	293,842	49,677
NICOLLET									
CITY	3,642	1,072	198	3,148	2,689,248	454,344	132,104	521,904	538,937
TOWN	554	205	24	144	418,506	85,296	15,919	242,339	0
TOTAL	4,196	1,277	222	3,292	3,107,754	539,640	148,023	764,243	538,937
NOBLES									
CITY	3,586	456	78	2,615	1,605,483	153,894	31,395	393,407	252,168
TOWN	415	19	4	67	128,843	7,932	1,576	37,995	0
TOTAL	4,001	475	82	2,682	1,734,326	161,826	32,971	431,402	252,168
NORMAN									
CITY	1,336	31	3	578	359,482	5,186	0	90,371	27,120
TOWN	332	9	1	196	101,241	2,886	115	29,181	0
TOTAL	1,668	40	4	774	460,723	8,072	115	119,552	27,120
OLMSTED									
CITY	11,786	7,759	2,237	11,624	13,218,087	3,702,132	1,686,921	3,778,623	3,191,133
TOWN	1,769	1,521	1,289	360	2,938,925	1,570,882	1,529,936	373,521	19,236
TOTAL	13,555	9,280	3,526	11,984	16,157,012	5,273,014	3,216,857	4,152,144	3,210,369

TABLE 37 PART C
1991 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 \$72K	\$72K – \$115K	OVER \$115K	HOMESTEAD				NON-HOMESTEAD	
				BLIND/PARA VET/ DISABLED NON-AG HSTD UP TO \$32K	UP TO \$72K	\$72K – \$115K	OVER \$115K	RESIDENTIAL 1,2 OR 3 UNITS	APARTMENT 4 OR MORE UNITS
(0.45%)	(1.00%)	(2.00%)	(2.50%)	(2.80%)	(3.50%)				
OTTER TAIL									
CITY	5,849	242	32	3,775	2,185,529	81,250	12,180	593,841	539,813
TOWN	4,453	787	139	3,573	2,466,204	292,022	53,994	207,601	24,770
TOTAL	10,302	1,029	171	7,348	4,651,733	373,272	66,174	801,442	564,583
PENNINGTON									
CITY	2,079	70	6	891	765,127	22,670	2,155	206,376	108,261
TOWN	634	47	2	144	279,904	15,544	361	38,846	88
TOTAL	2,713	117	8	1,035	1,045,031	38,214	2,516	245,222	108,349
PINE									
CITY	1,792	78	6	1,811	668,288	24,549	4,074	242,495	112,347
TOWN	2,091	260	29	1,918	1,022,829	90,213	14,895	270,465	7,998
TOTAL	3,883	338	35	3,729	1,691,117	114,762	18,969	512,960	120,345
PIPESTONE									
CITY	2,150	62	1	1,364	662,942	15,980	153	182,255	60,688
TOWN	143	19	2	0	64,492	6,662	1,303	26,980	0
TOTAL	2,293	81	3	1,364	727,434	22,642	1,456	209,235	60,688
POLK									
CITY	5,069	348	34	4,513	2,113,151	117,645	20,832	548,613	454,685
TOWN	1,115	123	5	1,146	495,388	36,288	3,677	114,461	0
TOTAL	6,184	471	39	5,659	2,608,539	153,933	24,509	663,074	454,685
POPE									
CITY	1,417	51	7	967	449,814	7,940	115	143,628	119,601
TOWN	653	113	23	360	349,114	38,943	16,353	78,428	2,737
TOTAL	2,070	164	30	1,327	798,928	46,883	16,468	222,056	122,338
RAMSEY									
CITY	49,592	48,152	15,035	79,607	73,712,756	28,970,174	16,621,081	21,256,916	35,238,033
TOWN	515	1,852	768	1,800	2,194,645	1,372,307	705,657	371,505	0
TOTAL	50,107	50,004	15,803	81,407	75,907,401	30,342,481	17,326,738	21,628,421	35,238,033
RED LAKE									
CITY	660	3	0	0	151,113	528	0	30,990	19,273
TOWN	169	1	0	0	46,146	206	0	10,613	0
TOTAL	829	4	0	0	197,259	734	0	41,603	19,273
REDWOOD									
CITY	3,192	141	4	1,125	1,021,650	34,128	2,022	225,428	137,546
TOWN	278	30	5	88	119,316	13,298	624	26,886	0
TOTAL	3,470	171	9	1,213	1,140,966	47,426	2,646	252,314	137,546
RENVILLE									
CITY	3,208	102	1	1,561	978,957	15,588	490	203,948	141,095
TOWN	354	23	1	223	129,046	6,722	205	34,575	0
TOTAL	3,562	125	2	1,784	1,108,003	22,310	695	238,523	141,095
RICE									
CITY	5,417	2,053	201	8,549	4,357,490	699,416	143,153	850,954	844,208
TOWN	1,206	886	194	1,008	1,385,817	466,556	120,585	161,072	6,997
TOTAL	6,623	2,939	395	9,557	5,743,307	1,165,972	263,738	1,012,026	851,205

TABLE 37 PART C
1991 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

NUMBER OF				NON-AGRICULTURAL					
NON-AGRICULTURAL HOMESTEADS				NON-AGRICULTURAL					
COUNTY	UP TO \$72K	\$72K – \$115K	OVER \$115K	HOMESTEAD				NON-HOMESTEAD	
				BLIND/PARA VET/ DISABLED NON-AG				RESIDENTIAL 1,2 OR 3 UNITS	APARTMENT 4 OR MORE UNITS
				HSTD UP TO \$32K	UP TO \$72K	\$72K – \$115K	OVER \$115K		
				(0.45%)	(1.00%)	(2.00%)	(2.50%)		
ROCK									
CITY	1,749	119	4	1,246	625,031	16,446	211	111,618	68,893
TOWN	166	24	2	0	69,882	3,911	0	62,262	0
TOTAL	1,915	143	6	1,246	694,913	20,357	211	173,880	68,893
ROSEAU									
CITY	1,210	103	6	157	529,649	25,616	1,706	126,971	172,020
TOWN	1,108	81	10	172	452,224	20,806	7,827	128,124	298
TOTAL	2,318	184	16	329	981,873	46,422	9,533	255,095	172,318
ST. LOUIS									
CITY	39,326	2,580	691	31,540	16,405,086	1,402,771	551,398	3,160,381	2,808,199
TOWN	13,134	1,485	190	7,820	6,322,625	627,656	169,988	372,009	23,379
TOTAL	52,460	4,065	881	39,360	22,727,711	2,030,427	721,386	3,532,390	2,831,578
SCOTT									
CITY	3,592	6,881	1,154	3,312	7,836,773	3,001,753	860,940	1,510,312	1,377,399
TOWN	361	1,458	587	504	1,676,805	1,115,184	429,942	193,324	38,869
TOTAL	3,953	8,339	1,741	3,816	9,513,578	4,116,937	1,290,882	1,703,636	1,416,268
SHERBURNE									
CITY	2,977	1,654	303	4,077	3,071,921	753,202	152,440	715,733	1,452,073
TOWN	2,373	1,460	304	2,393	2,593,521	662,601	187,270	432,840	12,895
TOTAL	5,350	3,114	607	6,470	5,665,442	1,415,803	339,710	1,148,573	1,464,968
SIBLEY									
CITY	2,273	53	2	1,667	806,513	11,808	2,401	153,011	39,586
TOWN	508	83	2	144	286,281	19,562	190	140,179	5,881
TOTAL	2,781	136	4	1,811	1,092,794	31,370	2,591	293,190	45,467
STEARNS									
CITY	13,135	1,682	332	8,293	7,556,447	701,445	232,456	1,760,565	5,141,295
TOWN	5,739	2,977	526	2,582	5,598,786	1,282,550	442,504	666,391	209,255
TOTAL	18,874	4,659	858	10,875	13,155,233	1,983,995	674,960	2,426,956	5,350,550
STEELE									
CITY	4,959	1,212	203	4,537	3,526,853	463,042	139,985	622,947	442,036
TOWN	690	195	46	685	476,301	57,472	7,394	51,065	4,347
TOTAL	5,649	1,407	249	5,222	4,003,154	520,514	147,379	674,012	446,383
STEVENS									
CITY	1,507	73	5	480	542,260	12,742	336	197,725	89,784
TOWN	252	39	4	0	124,736	9,748	1,905	17,222	0
TOTAL	1,759	112	9	480	666,996	22,490	2,241	214,947	89,784
SWIFT									
CITY	2,008	39	2	1,554	542,038	6,150	333	124,922	60,824
TOWN	345	6	1	144	97,873	214	0	19,874	3,518
TOTAL	2,353	45	3	1,698	639,911	6,364	333	144,796	64,342
TODD									
CITY	2,346	55	4	1,157	671,665	8,460	1,013	244,585	29,099
TOWN	1,834	156	17	1,557	753,354	34,840	7,015	152,140	0
TOTAL	4,180	211	21	2,714	1,425,019	43,300	8,028	396,725	29,099

TABLE 37 PART C
1991 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					
				HOMESTEAD				NON-HOMESTEAD	
				BLIND/PARA VET/ DISABLED NON-AG				RESIDENTIAL	APARTMENT
	UP TO \$72K	\$72K - \$115K	OVER \$115K	HSTD UP TO \$32K	UP TO \$72K	\$72K - \$115K	OVER \$115K	1,2 OR 3 UNITS	4 OR MORE UNITS
				(0.45%)	(1.00%)	(2.00%)	(2.50%)	(2.80%)	(3.50%)
<u>TRAVERSE</u>									
CITY	883	14	2	530	190,765	3,962	1,625	58,064	10,890
TOWN	88	0	0	315	24,298	0	0	8,698	0
TOTAL	971	14	2	845	215,063	3,962	1,625	66,762	10,890
<u>WABASHA</u>									
CITY	3,034	284	52	3,254	1,518,790	75,934	45,338	442,125	124,936
TOWN	731	402	59	144	650,759	136,436	15,103	180,939	305
TOTAL	3,765	686	111	3,398	2,169,549	212,370	60,441	623,064	125,241
<u>WADENA</u>									
CITY	1,958	45	1	1,870	617,576	8,026	628	189,982	81,416
TOWN	740	27	2	623	276,245	6,604	418	50,434	1,677
TOTAL	2,698	72	3	2,493	893,821	14,630	1,046	240,416	83,093
<u>WASECA</u>									
CITY	3,003	211	16	1,726	1,467,876	63,625	10,167	337,269	227,639
TOWN	622	223	58	0	479,941	113,086	39,569	211,739	3,882
TOTAL	3,625	434	74	1,726	1,947,817	176,711	49,736	549,008	231,521
<u>WASHINGTON</u>									
CITY	9,779	17,328	6,573	10,962	23,051,750	11,477,262	8,213,413	5,007,726	4,186,143
TOWN	581	2,779	2,942	2,232	4,462,604	3,751,175	3,282,726	978,002	10,435
TOTAL	10,360	20,107	9,515	13,194	27,514,354	15,228,437	11,496,139	5,985,728	4,196,578
<u>WATONWAN</u>									
CITY	2,245	80	2	1,674	728,887	19,648	1,011	186,118	14,181
TOWN	231	25	5	111	93,871	11,964	2,656	142,366	0
TOTAL	2,476	105	7	1,785	822,758	31,612	3,667	328,484	14,181
<u>WILKIN</u>									
CITY	1,209	69	7	894	431,428	23,026	6,162	120,473	46,998
TOWN	192	10	1	0	69,368	3,184	840	11,306	0
TOTAL	1,401	79	8	894	500,796	26,210	7,002	131,779	46,998
<u>WINONA</u>									
CITY	7,310	972	134	5,874	4,002,615	378,409	79,075	901,065	974,966
TOWN	1,408	406	126	360	1,077,226	225,711	107,648	121,914	7,014
TOTAL	8,718	1,378	260	6,234	5,079,841	604,120	186,723	1,022,979	981,980
<u>WRIGHT</u>									
CITY	5,183	2,694	208	4,396	4,864,622	843,467	110,688	1,314,371	1,151,147
TOWN	2,681	3,033	508	2,402	4,016,501	1,405,236	299,421	787,641	14,610
TOTAL	7,864	5,727	716	6,798	8,881,123	2,248,703	410,109	2,102,012	1,165,757
<u>YELLOW MEDICINE</u>									
CITY	2,055	38	0	1,595	563,688	9,108	0	140,370	29,678
TOWN	343	31	1	144	132,728	6,308	285	17,068	0
TOTAL	2,398	69	1	1,739	696,416	15,416	285	157,438	29,678
<u>STATEWIDE TOTAL</u>									
CITY	481,571	305,639	108,494	487,166	521,365,216	190,313,005	151,223,733	146,961,929	207,534,144
TOWN	115,981	41,336	12,006	90,786	88,000,859	23,029,316	9,974,724	16,260,565	758,096
TOTAL	597,552	346,975	120,500	577,952	609,366,075	213,342,321	161,198,457	163,222,494	208,292,240

TABLE 37 PART D
1991 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
	LAND	LAND	FHA	TITLE II, MHFA, SEC. 8	MOBILE HOME PARK LAND	CLASS 1C UP TO \$32K	CLASS 1C OVER \$32K	CLASS 4C		
	(2.80%)	(3.50%)	(2.00%)	(2.30%)	(2.30%)	(0.80%)	(1.00%)	(2.30%)	(4.75%)	
<u>AITKIN</u>										
CITY	0	3,039	13,012	26,312	0	0	0	5,346	13,821	
TOWN	0	0	0	0	0	7,632	14,976	49,324	0	
TOTAL	0	3,039	13,012	26,312	0	7,632	14,976	54,670	13,821	
<u>ANOKA</u>										
CITY	0	118,549	13,336	1,027,638	994,292	0	0	0	7,124,857	
TOWN	0	0	0	0	16,125	0	0	0	340,867	
TOTAL	0	118,549	13,336	1,027,638	1,010,417	0	0	0	7,465,724	
<u>BECKER</u>										
CITY	0	8,859	35,090	95,106	14,315	1,289	1,151	11,449	36,078	
TOWN	0	0	0	0	8,042	14,523	41,929	106,225	10,888	
TOTAL	0	8,859	35,090	95,106	22,357	15,812	43,080	117,674	46,966	
<u>BELTRAMI</u>										
CITY	0	9,971	8,170	184,886	20,410	0	0	6,456	50,062	
TOWN	0	0	0	0	21,441	14,500	30,019	74,973	407	
TOTAL	0	9,971	8,170	184,886	41,851	14,500	30,019	81,429	50,469	
<u>BENTON</u>										
CITY	0	20,285	32,236	109,733	71,096	0	0	0	169,164	
TOWN	0	0	0	0	16,038	0	0	3,855	107,605	
TOTAL	0	20,285	32,236	109,733	87,134	0	0	3,855	276,769	
<u>BIG STONE</u>										
CITY	0	1,573	28,082	467	9	0	0	501	33	
TOWN	0	0	0	290	0	0	0	0	0	
TOTAL	0	1,573	28,082	757	9	0	0	501	33	
<u>BLUE EARTH</u>										
CITY	0	35,669	41,468	263,965	77,742	0	0	4,094	281,320	
TOWN	0	0	0	0	11,240	0	0	4,913	93,148	
TOTAL	0	35,669	41,468	263,965	88,982	0	0	9,007	374,468	
<u>BROWN</u>										
CITY	0	22,777	13,612	139,099	17,698	0	0	0	136,502	
TOWN	0	0	0	0	2,677	0	0	0	4,498	
TOTAL	0	22,777	13,612	139,099	20,375	0	0	0	141,000	
<u>CARLTON</u>										
CITY	0	13,301	13,270	102,686	11,392	432	96	716	0	
TOWN	0	0	0	0	97	678	0	3,093	0	
TOTAL	0	13,301	13,270	102,686	11,489	1,110	96	3,809	0	
<u>CARVER</u>										
CITY	0	72,534	136,320	266,588	0	0	0	0	1,593,148	
TOWN	0	0	0	0	0	0	0	3,887	58,640	
TOTAL	0	72,534	136,320	266,588	0	0	0	3,887	1,651,788	
<u>CASS</u>										
CITY	0	3,781	38,820	0	0	4,534	28,051	203,281	1,350	
TOWN	0	0	0	0	1,502	36,400	137,630	224,837	5,877	
TOTAL	0	3,781	38,820	0	1,502	40,934	165,681	428,118	7,227	

TABLE 37 PART D
1991 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)				
	LAND	LAND	FHA	TITLE II, MHFA, SEC. 8	MOBILE HOME PARK LAND	CLASS 1C UP TO \$32K	CLASS 1C OVER \$32K	CLASS 4C	VACANT LAND CLASS 5
	(2.80%)	(3.50%)	(2.00%)	(2.30%)	(2.30%)	(0.80%)	(1.00%)	(2.30%)	(4.75%)
CHIPPEWA									
CITY	0	8,868	36,210	37,231	6,684	0	0	1,983	1,648
TOWN	0	0	0	0	460	0	0	0	2,656
TOTAL	0	8,868	36,210	37,231	7,144	0	0	1,983	4,304
CHISAGO									
CITY	0	37,510	69,956	141,203	82,892	0	0	6,404	214,484
TOWN	0	0	0	44	24,213	2,688	7,318	13,380	332,308
TOTAL	0	37,510	69,956	141,247	107,105	2,688	7,318	19,784	546,792
CLAY									
CITY	0	19,827	22,236	136,478	40,478	0	0	0	14,940
TOWN	0	0	0	0	347	256	225	329	0
TOTAL	0	19,827	22,236	136,478	40,825	256	225	329	14,940
CLEARWATER									
CITY	0	800	14,974	14,031	1,396	0	0	0	6,911
TOWN	0	0	0	0	0	276	28	501	1,703
TOTAL	0	800	14,974	14,031	1,396	276	28	501	8,614
COOK									
CITY	0	1,960	4,212	13,149	0	0	0	3,073	27,698
TOWN	0	0	0	0	0	5,154	16,170	78,224	319
TOTAL	0	1,960	4,212	13,149	0	5,154	16,170	81,297	28,017
COTTONWOOD									
CITY	0	5,473	31,050	52,070	401	0	0	0	15,603
TOWN	0	0	0	391	281	0	0	0	1,223
TOTAL	0	5,473	31,050	52,461	682	0	0	0	16,826
CROW WING									
CITY	0	11,849	28,186	129,749	33,792	6,219	22,752	217,068	93,752
TOWN	0	0	0	0	7,157	21,590	80,299	114,227	37,679
TOTAL	0	11,849	28,186	129,749	40,949	27,809	103,051	331,295	131,431
DAKOTA									
CITY	0	226,357	17,932	1,851,871	997,321	0	0	0	13,749,295
TOWN	0	0	0	0	0	0	0	0	145,191
TOTAL	0	226,357	17,932	1,851,871	997,321	0	0	0	13,894,486
DODGE									
CITY	0	8,295	18,604	66,981	0	0	0	0	25,563
TOWN	0	0	0	0	0	0	0	5,376	27,907
TOTAL	0	8,295	18,604	66,981	0	0	0	5,376	53,470
DOUGLAS									
CITY	39	14,881	56,298	113,766	26,069	1,024	1,416	3,740	60,152
TOWN	0	0	0	0	10,066	14,203	34,125	109,051	15,154
TOTAL	39	14,881	56,298	113,766	36,135	15,227	35,541	112,791	75,306
FARIBAULT									
CITY	0	3,617	27,880	32,462	0	0	0	0	49,919
TOWN	0	0	0	0	0	0	0	0	10,068
TOTAL	0	3,617	27,880	32,462	0	0	0	0	59,987

TABLE 37 PART D
1991 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)			
	LAND (2.80%)	LAND (3.50%)	FHA (2.00%)	TITLE II, MHFA, SEC. 8 (2.30%)	MOBILE HOME PARK LAND (2.30%)	CLASS 1C UP TO \$32K (0.80%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (2.30%)	VACANT LAND CLASS 5 (4.75%)
<u>FILLMORE</u>									
CITY	0	12,600	96,220	44,648	3,364	0	0	1,169	53,850
TOWN	0	0	0	0	0	0	0	1,852	3,420
TOTAL	0	12,600	96,220	44,648	3,364	0	0	3,021	57,270
<u>FREEBORN</u>									
CITY	0	31,266	33,008	98,684	14,513	0	0	0	106,683
TOWN	0	0	0	0	0	0	0	644	18,852
TOTAL	0	31,266	33,008	98,684	14,513	0	0	644	125,535
<u>GOODHUE</u>									
CITY	0	52,212	95,216	210,772	77,414	0	0	9,540	122,736
TOWN	0	0	0	543	13,293	256	375	22,348	38,645
TOTAL	0	52,212	95,216	211,315	90,707	256	375	31,888	161,381
<u>GRANT</u>									
CITY	0	2,421	26,740	35	877	0	0	0	5,564
TOWN	0	0	0	331	127	282	322	1,205	424
TOTAL	0	2,421	26,740	366	1,004	282	322	1,205	5,988
<u>HENNEPIN</u>									
CITY	35,929	2,084,280	35,839	9,244,985	277,076	0	890	63,483	22,994,643
TOWN	0	0	0	0	0	0	0	0	64,603
TOTAL	35,929	2,084,280	35,839	9,244,985	277,076	0	890	63,483	23,059,246
<u>HOUSTON</u>									
CITY	0	4,668	4,800	56,705	13,703	0	0	439	63,864
TOWN	0	0	0	46	564	0	0	3,549	41,235
TOTAL	0	4,668	4,800	56,751	14,267	0	0	3,988	105,099
<u>HUBBARD</u>									
CITY	0	7,116	0	96,092	311	1,246	1,125	1,368	15,703
TOWN	0	0	0	0	8,301	21,580	73,068	156,702	207,153
TOTAL	0	7,116	0	96,092	8,612	22,826	74,193	158,070	222,856
<u>ISANTI</u>									
CITY	0	29,206	68,758	92,474	22,616	0	0	0	34,170
TOWN	0	0	0	269	15,813	1,024	4,952	2,065	112,249
TOTAL	0	29,206	68,758	92,743	38,429	1,024	4,952	2,065	146,419
<u>ITASCA</u>									
CITY	764	21,026	188,260	23,605	1,985	550	894	4,028	82,453
TOWN	0	0	0	0	0	17,663	21,376	70,103	3,089
TOTAL	764	21,026	188,260	23,605	1,985	18,213	22,270	74,131	85,542
<u>JACKSON</u>									
CITY	0	7,868	39,960	37,842	0	0	0	2,068	14,536
TOWN	0	0	0	0	0	0	0	0	9,012
TOTAL	0	7,868	39,960	37,842	0	0	0	2,068	23,548
<u>KANABEC</u>									
CITY	0	5,612	14,066	33,169	19,706	0	0	0	19,030
TOWN	0	0	0	0	3,645	0	0	13,138	27,000
TOTAL	0	5,612	14,066	33,169	23,351	0	0	13,138	46,030

TABLE 37 PART D
1991 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	MOBILE HOME PARK LAND	COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)			VACANT LAND CLASS 5
	LAND (2.80%)	LAND (3.50%)	FHA (2.00%)			CLASS 1C UP TO \$32K (0.80%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (2.30%)	
<u>KANDIYOHI</u>									
CITY	0	39,654	75,682	168,369	23,342	334	1,735	12,807	82,993
TOWN	0	0	0	0	3,672	3,334	12,027	16,507	63,546
TOTAL	0	39,654	75,682	168,369	27,014	3,668	13,762	29,314	146,539
<u>KITTSON</u>									
CITY	0	1,206	19,958	14,265	1,246	0	0	0	0
TOWN	0	0	0	0	0	0	0	370	15
TOTAL	0	1,206	19,958	14,265	1,246	0	0	370	15
<u>KOOCHICHING</u>									
CITY	0	4,083	7,242	74,083	6,076	512	1,477	24,679	32,149
TOWN	0	0	0	0	0	998	264	3,954	13,309
TOTAL	0	4,083	7,242	74,083	6,076	1,510	1,741	28,633	45,458
<u>LAC QUI PARLE</u>									
CITY	0	3,707	5,528	33,442	886	0	0	133	5,065
TOWN	0	0	0	0	0	0	0	1,265	272
TOTAL	0	3,707	5,528	33,442	886	0	0	1,398	5,337
<u>LAKE</u>									
CITY	0	2,826	0	33,692	0	0	0	1,081	0
TOWN	0	0	0	0	0	4,539	6,509	47,442	0
TOTAL	0	2,826	0	33,692	0	4,539	6,509	48,523	0
<u>LAKE/WOODS</u>									
CITY	0	329	0	13,294	373	0	0	0	3,572
TOWN	0	350	9,274	0	428	5,554	10,218	90,444	0
TOTAL	0	679	9,274	13,294	801	5,554	10,218	90,444	3,572
<u>LE SUEUR</u>									
CITY	0	8,535	58,240	47,852	5,517	152	0	1,986	50,837
TOWN	0	0	0	0	400	0	0	45,080	45,255
TOTAL	0	8,535	58,240	47,852	5,917	152	0	47,066	96,092
<u>LINCOLN</u>									
CITY	0	2,580	25,298	0	0	0	0	1,067	4,799
TOWN	0	0	0	0	0	0	0	0	9,626
TOTAL	0	2,580	25,298	0	0	0	0	1,067	14,425
<u>LYON</u>									
CITY	425	17,420	34,898	147,780	22,598	0	0	0	139,481
TOWN	0	0	0	0	0	0	0	0	9,461
TOTAL	425	17,420	34,898	147,780	22,598	0	0	0	148,942
<u>MCLEOD</u>									
CITY	0	21,779	33,062	173,524	22,021	0	0	0	113,211
TOWN	0	0	0	0	476	0	0	0	19,412
TOTAL	0	21,779	33,062	173,524	22,497	0	0	0	132,623
<u>MAHNOMEN</u>									
CITY	0	889	5,978	8,346	0	0	0	0	0
TOWN	0	0	0	0	0	855	574	6,587	0
TOTAL	0	889	5,978	8,346	0	855	574	6,587	0

TABLE 37 PART D
1991 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
	LAND	LAND	FHA	TITLE II, MHFA, SEC. 8	MOBILE HOME PARK LAND	CLASS 1C UP TO \$32K	CLASS 1C OVER \$32K	CLASS 4C		
	(2.80%)	(3.50%)	(2.00%)	(2.30%)	(2.30%)	(0.80%)	(1.00%)	(2.30%)	(4.75%)	
<u>MARSHALL</u>										
CITY	90	2,199	31,172	6,367	2,368	0	0	0	71	
TOWN	0	0	0	0	235	0	0	219	0	
TOTAL	90	2,199	31,172	6,367	2,603	0	0	219	71	
<u>MARTIN</u>										
CITY	0	8,111	52,298	108,351	6,798	0	0	0	62,845	
TOWN	0	0	0	0	269	0	0	1,316	27,864	
TOTAL	0	8,111	52,298	108,351	7,067	0	0	1,316	90,709	
<u>MEEKER</u>										
CITY	0	11,074	34,502	59,330	14,542	0	0	0	35,428	
TOWN	0	0	0	0	0	0	0	0	31,122	
TOTAL	0	11,074	34,502	59,330	14,542	0	0	0	66,550	
<u>MILLE LACS</u>										
CITY	0	25,772	58,646	84,798	12,632	514	109	6,366	13,808	
TOWN	0	0	0	538	24,310	1,293	1,419	27,525	6,627	
TOTAL	0	25,772	58,646	85,336	36,942	1,807	1,528	33,891	20,435	
<u>MORRISON</u>										
CITY	0	12,610	92,834	74,470	14,898	0	0	0	24,160	
TOWN	0	0	0	0	4,184	2,268	4,674	26,699	2,276	
TOTAL	0	12,610	92,834	74,470	19,082	2,268	4,674	26,699	26,436	
<u>MOWER</u>										
CITY	0	9,485	12,182	60,661	0	0	0	0	64,755	
TOWN	0	0	0	0	0	0	0	8,902	14,715	
TOTAL	0	9,485	12,182	60,661	0	0	0	8,902	79,470	
<u>MURRAY</u>										
CITY	0	4,138	41,154	4,352	0	0	0	0	9,942	
TOWN	0	0	0	0	0	0	0	0	19,177	
TOTAL	0	4,138	41,154	4,352	0	0	0	0	29,119	
<u>NICOLLET</u>										
CITY	0	20,285	26,536	125,945	31,007	0	0	0	121,117	
TOWN	0	0	0	0	0	0	0	0	15,054	
TOTAL	0	20,285	26,536	125,945	31,007	0	0	0	136,171	
<u>NOBLES</u>										
CITY	0	10,460	22,486	131,177	13,005	0	0	0	93,973	
TOWN	0	0	0	65	0	0	0	0	1,056	
TOTAL	0	10,460	22,486	131,242	13,005	0	0	0	95,029	
<u>NORMAN</u>										
CITY	0	2,750	14,338	31,660	1,804	0	0	0	0	
TOWN	0	0	0	0	0	0	0	0	0	
TOTAL	0	2,750	14,338	31,660	1,804	0	0	0	0	
<u>OLMSTED</u>										
CITY	0	87,965	71,704	645,003	68,831	0	0	14,204	523,638	
TOWN	0	0	0	0	33,240	175	0	133	130,443	
TOTAL	0	87,965	71,704	645,003	102,071	175	0	14,337	654,081	

TABLE 37 PART D
1991 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)				
	LAND	LAND	FHA	TITLE II, MHFA, SEC. 8	MOBILE HOME PARK LAND	CLASS 1C UP TO \$32K	CLASS 1C OVER \$32K	CLASS 4C	VACANT LAND CLASS 5
	(2.80%)	(3.50%)	(2.00%)	(2.30%)	(2.30%)	(0.80%)	(1.00%)	(2.30%)	(4.75%)
<u>OTTER TAIL</u>									
CITY	0	21,772	53,340	199,223	13,913	553	410	7,229	90,323
TOWN	0	0	0	0	10,228	24,426	33,085	117,902	75,562
TOTAL	0	21,772	53,340	199,223	24,141	24,979	33,495	125,131	165,885
<u>PENNINGTON</u>									
CITY	0	7,225	44,150	24,100	10,220	0	0	0	0
TOWN	0	0	0	0	0	0	0	0	0
TOTAL	0	7,225	44,150	24,100	10,220	0	0	0	0
<u>PINE</u>									
CITY	0	16,493	45,070	70,709	11,480	358	487	883	71,050
TOWN	0	0	0	0	4,783	1,726	2,495	21,515	261,396
TOTAL	0	16,493	45,070	70,709	16,263	2,084	2,982	22,398	332,446
<u>PIPESTONE</u>									
CITY	0	3,270	22,172	552	598	0	0	745	14,892
TOWN	0	0	0	0	0	0	0	0	1,918
TOTAL	0	3,270	22,172	552	598	0	0	745	16,810
<u>POLK</u>									
CITY	67	6,443	16,962	132,403	24,135	0	0	0	0
TOWN	0	0	0	0	242	0	0	0	0
TOTAL	67	6,443	16,962	132,403	24,377	0	0	0	0
<u>POPE</u>									
CITY	0	2,839	14,284	31,811	1,427	1,222	2,339	2,498	24,160
TOWN	0	0	0	0	476	841	3,873	12,307	11,268
TOTAL	0	2,839	14,284	31,811	1,903	2,063	6,212	14,805	35,428
<u>RAMSEY</u>									
CITY	1,699	691,978	0	3,537,153	623,742	0	0	33,427	5,022,469
TOWN	0	0	0	0	0	0	0	0	267,528
TOTAL	1,699	691,978	0	3,537,153	623,742	0	0	33,427	5,289,997
<u>RED LAKE</u>									
CITY	0	1,097	19,692	0	398	0	0	533	0
TOWN	0	0	0	0	0	0	0	2,001	0
TOTAL	0	1,097	19,692	0	398	0	0	2,534	0
<u>REDWOOD</u>									
CITY	0	7,325	47,424	84,795	0	0	0	0	9,813
TOWN	0	0	0	0	0	0	0	0	1,042
TOTAL	0	7,325	47,424	84,795	0	0	0	0	10,855
<u>RENVILLE</u>									
CITY	0	16,816	62,792	15,958	8,617	0	0	0	0
TOWN	0	0	0	0	444	0	0	0	0
TOTAL	0	16,816	62,792	15,958	9,061	0	0	0	0
<u>RICE</u>									
CITY	0	51,214	10,890	288,904	59,932	0	0	0	148,997
TOWN	0	0	0	0	449	3,453	2,809	8,245	70,589
TOTAL	0	51,214	10,890	288,904	60,381	3,453	2,809	8,245	219,586

TABLE 37 PART D
1991 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)			
	LAND (2.80%)	LAND (3.50%)	FHA (2.00%)	TITLE II, MHFA, SEC. 8 (2.30%)	MOBILE HOME PARK LAND (2.30%)	CLASS 1C UP TO \$32K (0.80%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (2.30%)	VACANT LAND CLASS 5 (4.75%)
<u>ROCK</u>									
CITY	0	2,539	35,780	499	840	0	0	0	14,873
TOWN	0	0	0	0	0	0	0	0	2,602
TOTAL	0	2,539	35,780	499	840	0	0	0	17,475
<u>ROSEAU</u>									
CITY	22	3,095	3,956	43,453	11,757	0	0	154	4,634
TOWN	0	0	0	0	18,932	111	0	8,812	123
TOTAL	22	3,095	3,956	43,453	30,689	111	0	8,966	4,757
<u>ST. LOUIS</u>									
CITY	408	67,127	75,355	1,107,562	99,301	315	2,931	13,079	739,668
TOWN	22	105	3,696	0	1,047	25,500	39,985	147,538	72,186
TOTAL	430	67,232	79,051	1,107,562	100,348	25,815	42,916	160,617	811,854
<u>SCOTT</u>									
CITY	0	39,148	62,192	182,672	29,835	0	0	15,806	760,842
TOWN	0	0	0	0	26,094	0	0	21,346	217,421
TOTAL	0	39,148	62,192	182,672	55,929	0	0	37,152	978,263
<u>SHERBURNE</u>									
CITY	0	26,079	17,610	168,105	17,186	0	0	27,229	442,116
TOWN	0	0	0	0	1,932	0	0	17,754	389,516
TOTAL	0	26,079	17,610	168,105	19,118	0	0	44,983	831,632
<u>SIBLEY</u>									
CITY	0	6,721	14,038	28,380	2,844	0	0	764	37,246
TOWN	0	0	0	0	0	0	0	2,088	6,880
TOTAL	0	6,721	14,038	28,380	2,844	0	0	2,852	44,126
<u>STEARNS</u>									
CITY	0	78,870	127,816	313,146	50,247	0	0	6,705	1,077,747
TOWN	0	0	0	529	53,398	4,744	11,950	63,153	703,368
TOTAL	0	78,870	127,816	313,675	103,645	4,744	11,950	69,858	1,781,115
<u>STEELE</u>									
CITY	0	16,229	22,788	207,042	20,684	0	0	955	114,456
TOWN	0	0	0	0	1,950	0	0	0	8,396
TOTAL	0	16,229	22,788	207,042	22,634	0	0	955	122,852
<u>STEVENS</u>									
CITY	0	7,460	30,658	18,292	1,907	0	0	32	12,435
TOWN	0	0	0	0	0	0	0	786	4,634
TOTAL	0	7,460	30,658	18,292	1,907	0	0	818	17,069
<u>SWIFT</u>									
CITY	0	6,175	17,390	20,921	0	0	0	0	14,781
TOWN	0	0	0	0	0	0	0	0	5,048
TOTAL	0	6,175	17,390	20,921	0	0	0	0	19,829
<u>TODD</u>									
CITY	0	8,467	65,136	55,504	0	512	1,969	0	6,278
TOWN	0	0	0	55	0	4,741	8,693	23,378	10,849
TOTAL	0	8,467	65,136	55,559	0	5,253	10,662	23,378	17,127

TABLE 37 PART D
1991 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	MOBILE HOME PARK LAND	COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)			VACANT LAND CLASS 5
	LAND (2.80%)	LAND (3.50%)	FHA (2.00%)			CLASS 1C UP TO \$32K (0.80%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (2.30%)	
<u>TRAVERSE</u>									
CITY	0	441	8,688	22,867	646	0	0	0	0
TOWN	0	0	0	0	0	0	0	21	52
TOTAL	0	441	8,688	22,867	646	0	0	21	52
<u>WABASHA</u>									
CITY	0	5,671	16,912	51,404	16,356	0	0	6,228	99,858
TOWN	0	0	0	0	3,104	0	0	15,616	96,708
TOTAL	0	5,671	16,912	51,404	19,460	0	0	21,844	196,566
<u>WADENA</u>									
CITY	0	2,634	19,500	25,848	1,297	0	0	0	27,505
TOWN	0	0	0	0	462	8	0	2,203	22,966
TOTAL	0	2,634	19,500	25,848	1,759	8	0	2,203	50,471
<u>WASECA</u>									
CITY	0	12,007	43,630	57,769	0	0	0	0	52,879
TOWN	0	0	0	0	0	482	171	807	41,360
TOTAL	0	12,007	43,630	57,769	0	482	171	807	94,239
<u>WASHINGTON</u>									
CITY	0	151,197	91,438	661,296	264,489	0	0	5,271	5,425,778
TOWN	0	0	0	0	1,978	768	3,883	27,310	1,242,814
TOTAL	0	151,197	91,438	661,296	266,467	768	3,883	32,581	6,668,592
<u>WATONWAN</u>									
CITY	0	7,981	66,186	29,521	5,884	0	0	0	15,278
TOWN	0	0	0	0	0	0	0	0	467
TOTAL	0	7,981	66,186	29,521	5,884	0	0	0	15,745
<u>WILKIN</u>									
CITY	0	4,068	9,180	18,343	0	0	0	0	0
TOWN	0	0	0	0	0	0	0	0	0
TOTAL	0	4,068	9,180	18,343	0	0	0	0	0
<u>WINONA</u>									
CITY	0	43,443	60,486	154,530	30,555	0	0	0	256,944
TOWN	0	0	0	283	17,543	0	0	6,698	133,023
TOTAL	0	43,443	60,486	154,813	48,098	0	0	6,698	389,967
<u>WRIGHT</u>									
CITY	0	76,311	367,264	111,974	157,727	0	0	12,804	189,449
TOWN	0	0	0	0	35,256	1,943	4,337	32,397	80,228
TOTAL	0	76,311	367,264	111,974	192,983	1,943	4,337	45,201	269,677
<u>YELLOW MEDICINE</u>									
CITY	0	4,182	38,986	24,797	1,334	0	0	0	21,758
TOWN	0	0	0	0	460	0	0	0	5,638
TOTAL	0	4,182	38,986	24,797	1,794	0	0	0	27,396
<u>STATEWIDE TOTAL</u>									
CITY	39,443	4,602,224	3,559,324	24,480,776	4,542,847	19,766	67,832	742,871	63,257,605
TOWN	22	455	12,970	3,384	407,421	246,464	609,778	1,872,121	5,864,632
TOTAL	39,465	4,602,679	3,572,294	24,484,160	4,950,268	266,230	677,610	2,614,992	69,122,237

TABLE 37 PART E
1991 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 (4.75%)	PUBLIC UTILITY		
	1ST \$100,000	OVER \$100,000	1ST \$100,000	OVER \$100,000		LAND & BLDG (3.10%, 4.75%)	MACHINERY (4.75%)	RAILROAD (3.10%, 4.75%)
	MARKET VALUE(1)	MARKET VALUE	MARKET VALUE	MARKET VALUE				
	(2.30%,3.10%,3.60%)	(3.60%,4.75%)	(2.30%,3.10%,3.60%)	(3.60%,4.75%)				
<u>ATKIN</u>								
CITY	236,904	115,671	22,419	41,047	0	176	0	12,668
TOWN	109,945	26,085	11,166	4,380	0	34,950	59,573	87,267
TOTAL	346,849	141,756	33,585	45,427	0	35,126	59,573	99,935
<u>ANOKA</u>								
CITY	3,952,810	24,915,872	1,080,957	16,194,019	0	229,677	741,886	720,951
TOWN	126,335	156,825	2,746	2,617	0	10,907	74,253	13,884
TOTAL	4,079,145	25,072,697	1,083,703	16,196,636	0	240,584	816,139	734,835
<u>BECKER</u>								
CITY	621,916	1,348,964	42,799	311,803	0	2,845	19,033	49,387
TOWN	163,652	79,630	26,195	41,869	0	15,592	114,774	134,123
TOTAL	785,568	1,428,594	68,994	353,672	0	18,437	133,807	183,510
<u>BELTRAMI</u>								
CITY	775,665	1,794,784	37,017	92,219	0	74,287	26,475	51,967
TOWN	228,575	165,004	3,100	164,907	0	47,810	163,785	39,764
TOTAL	1,004,240	1,959,788	40,117	257,126	0	122,097	190,260	91,731
<u>BENTON</u>								
CITY	671,971	1,510,733	200,064	2,037,526	0	38,404	307,212	121,035
TOWN	224,014	309,581	12,626	52,098	0	31,290	196,450	53,766
TOTAL	895,985	1,820,314	212,690	2,089,624	0	69,694	503,662	174,801
<u>BIG STONE</u>								
CITY	130,234	33,469	8,373	13,669	0	10,259	33,634	14,003
TOWN	9,459	3,217	2,775	1,828	0	9,743	45,460	47,171
TOTAL	139,693	36,686	11,148	15,497	0	20,002	79,094	61,174
<u>BLUE EARTH</u>								
CITY	1,369,411	5,509,178	121,911	1,713,325	0	104,543	1,140,744	23,119
TOWN	270,845	476,955	47,373	297,479	0	136,590	251,967	36,834
TOTAL	1,640,256	5,986,133	169,284	2,010,804	0	241,133	1,392,711	59,953
<u>BROWN</u>								
CITY	797,263	1,384,979	101,054	940,041	0	152	1,117	16,971
TOWN	70,790	116,191	26,842	197,151	0	8,185	37,059	31,878
TOTAL	868,053	1,501,170	127,896	1,137,192	0	8,337	38,176	48,849
<u>CARLTON</u>								
CITY	502,797	594,173	27,308	2,538,798	0	203,122	182,501	69,272
TOWN	68,188	68,086	5,224	13,684	0	585,513	813,675	130,360
TOTAL	570,985	662,259	32,532	2,552,482	0	788,635	996,176	199,632
<u>CARVER</u>								
CITY	938,228	4,786,929	322,166	6,084,090	0	6,332	23,707	20,484
TOWN	74,581	180,194	25,299	219,627	0	44,965	386,777	9,673
TOTAL	1,012,809	4,967,123	347,465	6,303,717	0	51,297	410,484	30,157
<u>CASS</u>								
CITY	487,222	622,040	2,976	0	0	13,862	3,206	21,418
TOWN	223,432	160,707	4,030	1,971	0	167,174	260,795	116,724
TOTAL	710,654	782,747	7,006	1,971	0	181,036	264,001	138,142

TABLE 37 PART E
1991 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 (4.75%)	PUBLIC UTILITY		
	1ST \$100,000	OVER \$100,000	1ST \$100,000	OVER \$100,000		LAND & BLDG (3.10%, 4.75%)	MACHINERY (4.75%)	RAILROAD (3.10%, 4.75%)
	MARKET VALUE(1) (2.30%, 3.10%, 3.60%)	MARKET VALUE (3.60%, 4.75%)	MARKET VALUE (2.30%, 3.10%, 3.60%)	MARKET VALUE (3.60%, 4.75%)				
CHIPPEWA								
CITY	361,769	339,147	28,425	138,835	0	132,390	349,919	20,810
TOWN	63,325	78,665	11,625	63,655	0	3,707	8,360	65,567
TOTAL	425,094	417,812	40,050	202,490	0	136,097	358,279	86,377
CHISAGO								
CITY	736,932	896,936	87,176	521,783	0	78,862	104,927	32,293
TOWN	102,237	66,514	13,352	12,271	0	38,059	413,210	11,081
TOTAL	839,169	963,450	100,528	534,054	0	116,921	518,137	43,374
CLAY								
CITY	1,060,690	2,233,257	37,418	1,294,769	0	2,555	9,767	167,938
TOWN	106,092	120,418	5,589	15,765	0	5,203	30,076	184,047
TOTAL	1,166,782	2,353,675	43,007	1,310,534	0	7,758	39,843	351,985
CLEARWATER								
CITY	175,247	36,261	0	0	0	5,936	3,401	18,820
TOWN	23,186	2,951	0	0	0	199,524	783,385	38,345
TOTAL	198,433	39,212	0	0	0	205,460	786,786	57,165
COOK								
CITY	164,304	125,073	0	0	0	0	0	0
TOWN	76,378	139,604	0	0	0	1,867	7,182	5,733
TOTAL	240,682	264,677	0	0	0	1,867	7,182	5,733
COTTONWOOD								
CITY	325,600	259,752	42,309	256,052	0	0	0	5,904
TOWN	69,239	46,800	11,715	69,200	0	9,794	29,262	9,121
TOTAL	394,839	306,552	54,024	325,252	0	9,794	29,262	15,025
CROW WING								
CITY	1,440,487	3,652,393	29,080	382,411	3,262	37,580	76,092	138,734
TOWN	363,041	412,114	7,164	271,967	14,267	33,107	249,850	40,556
TOTAL	1,803,528	4,064,507	36,244	654,378	17,529	70,687	325,942	179,290
DAKOTA								
CITY	4,135,792	51,759,922	1,142,245	24,736,363	0	1,605,273	7,081,774	104,873
TOWN	182,942	207,441	35,374	121,020	0	12,585	53,640	23,316
TOTAL	4,318,734	51,967,363	1,177,619	24,857,383	0	1,617,858	7,135,414	128,189
DODGE								
CITY	310,179	264,267	19,058	243,600	0	722	14,950	4,437
TOWN	33,024	17,977	9,300	10,930	0	2,685	12,929	12,351
TOTAL	343,203	282,244	28,358	254,530	0	3,407	27,879	16,788
DOUGLAS								
CITY	862,965	1,979,181	49,355	373,289	0	166,489	114,096	15,964
TOWN	195,004	453,176	3,100	17,214	0	180,612	60,321	25,084
TOTAL	1,057,969	2,432,357	52,455	390,503	0	347,101	174,417	41,048
FARIBAULT								
CITY	377,407	294,411	83,522	582,401	0	7,692	17,580	16,466
TOWN	22,066	5,480	14,073	103,897	0	12,501	68,893	31,767
TOTAL	399,473	299,891	97,595	686,298	0	20,193	86,473	48,233

TABLE 37 PART E
1991 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 (4.75%)	PUBLIC UTILITY		
	1ST \$100,000	OVER \$100,000	1ST \$100,000	OVER \$100,000		LAND & BLDG (3.10%, 4.75%)	MACHINERY (4.75%)	RAILROAD (3.10%, 4.75%)
	MARKET VALUE(1)	MARKET VALUE	MARKET VALUE	MARKET VALUE				
	(2.30%,3.10%,3.80%)	(3.60%,4.75%)	(2.30%,3.10%,3.60%)	(3.60%,4.75%)				
<u>FILLMORE</u>								
CITY	519,198	441,881	23,700	117,906	0	5,834	30,723	0
TOWN	67,109	79,107	0	2,527	0	16,956	78,216	0
TOTAL	586,307	520,988	23,700	120,433	0	22,790	108,939	0
<u>FREEBORN</u>								
CITY	765,049	1,651,455	129,392	1,452,409	0	29,399	56,262	16,347
TOWN	111,430	99,702	8,075	15,197	0	47,567	174,340	40,739
TOTAL	876,479	1,751,157	137,467	1,467,606	0	76,966	230,602	57,086
<u>GOODHUE</u>								
CITY	1,212,165	2,723,788	158,573	2,054,674	0	3,485,958	15,120,194	31,359
TOWN	243,028	405,799	13,913	40,353	0	13,229	33,579	12,830
TOTAL	1,455,193	3,129,587	172,486	2,095,027	0	3,499,187	15,153,773	44,189
<u>GRANT</u>								
CITY	174,163	81,031	0	0	0	1,149	3,206	19,356
TOWN	6,398	2,824	0	0	0	8,146	29,665	44,421
TOTAL	180,561	83,855	0	0	0	9,295	32,871	63,777
<u>HENNEPIN</u>								
CITY	15,642,987	394,497,761	6,074,004	119,058,800	0	2,533,129	6,952,237	2,100,477
TOWN	54,308	107,741	91,233	257,008	0	224	3,063	4,232
TOTAL	15,697,295	394,605,502	6,165,237	119,315,808	0	2,533,353	6,955,300	2,104,709
<u>HOUSTON</u>								
CITY	354,944	184,895	9,170	38,884	0	3,069	16,246	2,874
TOWN	50,922	35,356	3,100	466	0	7,463	27,227	11,383
TOTAL	405,866	220,251	12,270	39,350	0	10,532	43,473	14,257
<u>HUBBARD</u>								
CITY	389,016	381,552	14,201	6,437	0	23,004	3,605	0
TOWN	197,700	519,006	4,452	451,435	0	35,445	248,236	20,302
TOTAL	586,716	900,558	18,653	457,872	0	58,449	251,841	20,302
<u>ISANTI</u>								
CITY	452,369	887,443	15,500	135,349	0	51,514	11,111	21,532
TOWN	125,844	113,176	6,200	52,270	0	15,833	150,558	40,199
TOTAL	578,213	1,000,619	21,700	187,619	0	67,347	161,669	61,731
<u>ITASCA</u>								
CITY	836,012	1,565,586	29,102	1,895,892	13,238	2,584,743	9,780,939	73,830
TOWN	197,367	64,851	15,135	442,894	12,843	152,059	801,683	133,958
TOTAL	1,033,379	1,630,437	44,237	2,338,786	26,081	2,736,802	10,582,622	207,788
<u>JACKSON</u>								
CITY	242,910	218,157	0	0	0	3,535	23	3,896
TOWN	46,734	24,988	18,600	424,327	0	38,371	151,680	14,798
TOTAL	289,644	243,145	18,600	424,327	0	41,906	151,703	18,694
<u>KANABEC</u>								
CITY	284,202	275,398	27,900	268,867	0	818	7,177	11,191
TOWN	82,880	38,660	5,794	4,304	0	946	4,251	22,449
TOTAL	367,082	314,058	33,694	273,171	0	1,764	11,428	33,640

TABLE 37 PART E
1991 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 (4.75%)	PUBLIC UTILITY		
	1ST \$100,000	OVER \$100,000	1ST \$100,000	OVER \$100,000		LAND & BLDG (3.10%, 4.75%)	MACHINERY (4.75%)	RAILROAD (3.10%, 4.75%)
	MARKET VALUE(1) (2.30%,3.10%,3.60%)	MARKET VALUE (3.60%,4.75%)	MARKET VALUE (2.30%,3.10%,3.60%)	MARKET VALUE (3.60%,4.75%)				
KANDIYOHI								
CITY	988,979	2,511,572	118,408	757,315	0	33,870	12,289	106,629
TOWN	223,380	245,220	16,620	29,325	0	25,705	87,872	91,282
TOTAL	1,212,359	2,756,792	135,028	786,640	0	59,575	100,161	197,911
KITTSON								
CITY	141,494	46,295	936	0	0	9,959	31,355	16,759
TOWN	21,963	23,961	0	0	0	112,025	669,714	97,443
TOTAL	163,457	70,256	936	0	0	121,984	701,069	114,202
KOOCHICHING								
CITY	335,686	373,151	6,200	3,563,291	0	13,490	76,404	59,336
TOWN	40,713	8,581	4,758	6,975	0	6,740	89,832	116,890
TOTAL	376,399	381,732	10,958	3,570,266	0	20,230	166,236	176,226
LAC QUI PARLE								
CITY	170,707	72,957	24,955	317,925	0	1,978	9,923	5,387
TOWN	30,835	10,708	3,680	135,346	0	12,138	23,239	27,566
TOTAL	201,542	83,665	28,635	453,271	0	14,116	33,162	32,953
LAKE								
CITY	173,539	186,895	4,821	14,124	0	8,032	9,975	21,746
TOWN	42,978	113,578	26,315	149,624	0	42,312	64,357	175,670
TOTAL	216,517	300,473	31,136	163,748	0	50,344	74,332	197,416
LAKE/WOODS								
CITY	96,384	29,238	6,200	38,442	0	790	7,315	5,741
TOWN	20,458	9,411	8,863	8,298	0	1,947	12,790	21,517
TOTAL	116,842	38,649	15,063	46,740	0	2,737	20,105	27,258
LE SUEUR								
CITY	410,493	213,113	55,815	544,294	0	11,729	96,277	12,978
TOWN	93,251	41,608	14,649	359,385	0	16,925	27,200	17,135
TOTAL	503,744	254,721	70,464	903,679	0	28,654	123,477	30,113
LINCOLN								
CITY	131,786	37,832	16,260	40,101	0	10,331	7,635	2,651
TOWN	16,419	3,039	0	2,717	0	40,647	31,308	13,950
TOTAL	148,205	40,871	16,260	42,818	0	50,978	38,943	16,601
LYON								
CITY	680,244	1,578,956	140,634	1,399,261	0	22,278	27,308	41,054
TOWN	50,125	60,971	3,100	14,355	0	48,155	121,609	87,364
TOTAL	730,369	1,639,927	143,734	1,413,616	0	70,433	148,917	128,418
MCLEOD								
CITY	853,094	1,139,229	108,931	1,188,819	0	10,919	2,068	11,686
TOWN	133,394	77,408	13,724	69,213	0	12,671	27,532	10,932
TOTAL	986,488	1,216,637	122,655	1,258,032	0	23,590	29,600	22,618
MAHNOMEN								
CITY	67,342	55,748	0	0	0	2,626	2,594	3,239
TOWN	16,844	8,355	0	0	0	3,735	16,291	20,563
TOTAL	84,186	64,103	0	0	0	6,361	18,885	23,802

TABLE 37 PART E
1991 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 (4.75%)	PUBLIC UTILITY		
	1ST \$100,000	OVER \$100,000	1ST \$100,000	OVER \$100,000		LAND & BLDG	MACHINERY	RAILROAD
	MARKET VALUE(1)	MARKET VALUE	MARKET VALUE	MARKET VALUE		(3.10%, 4.75%)	(4.75%)	(3.10%, 4.75%)
	(2.30%, 3.10%, 3.60%)	(3.60%, 4.75%)	(2.30%, 3.10%, 3.60%)	(3.60%, 4.75%)				
MARSHALL								
CITY	217,467	125,677	0	0	0	903	5,178	25,001
TOWN	35,913	44,935	0	0	0	47,768	399,805	124,301
TOTAL	253,380	170,612	0	0	0	48,671	404,983	149,302
MARTIN								
CITY	670,488	1,186,872	96,355	620,753	0	6,161	6,779	18,653
TOWN	30,532	28,607	15,029	85,145	0	161,012	750,877	22,293
TOTAL	701,020	1,215,479	111,384	705,898	0	167,173	757,656	40,946
MEEKER								
CITY	507,396	403,308	65,961	423,426	0	609	8,360	28,002
TOWN	106,504	99,251	0	0	0	12,052	54,294	57,861
TOTAL	613,900	502,559	65,961	423,426	0	12,661	62,654	85,863
MILLE LACS								
CITY	472,635	411,446	52,302	240,390	0	7,991	32,277	0
TOWN	137,515	110,517	756	451	0	8,796	70,221	0
TOTAL	610,150	521,963	53,058	240,841	0	16,787	102,498	0
MORRISON								
CITY	643,659	752,141	28,727	284,404	0	71,882	61,969	55,518
TOWN	209,112	80,224	0	0	0	196,785	332,212	116,032
TOTAL	852,771	832,365	28,727	284,404	0	268,667	394,181	171,550
MOWER								
CITY	876,981	1,520,429	18,600	1,959,684	0	5,221	88,699	14,614
TOWN	133,639	141,957	3,100	3,325	0	15,773	137,442	12,654
TOTAL	1,010,620	1,662,386	21,700	1,963,009	0	20,994	226,141	27,268
MURRAY								
CITY	186,278	109,184	23,963	100,265	0	0	252	0
TOWN	34,183	13,239	3,100	29,531	0	12,057	34,955	0
TOTAL	220,461	122,423	27,063	129,796	0	12,057	35,207	0
NICOLLET								
CITY	577,625	598,303	97,248	1,109,030	0	10,917	12,570	0
TOWN	18,229	1,426	19,195	29,133	0	14,570	73,682	0
TOTAL	595,854	599,729	116,443	1,138,163	0	25,487	86,252	0
NOBLES								
CITY	580,191	1,022,059	75,223	646,287	0	3,851	5,345	10,797
TOWN	39,625	41,751	10,649	55,532	0	8,930	33,171	10,556
TOTAL	619,816	1,063,810	85,872	701,819	0	12,781	38,516	21,353
NORMAN								
CITY	186,227	90,828	0	0	0	10,966	0	12,407
TOWN	37,068	38,583	0	0	0	11,117	88,211	53,595
TOTAL	223,295	129,411	0	0	0	22,083	88,211	66,002
OLMSTED								
CITY	2,154,864	19,730,507	144,521	3,552,856	0	21,414	40,382	20,442
TOWN	245,643	293,467	20,013	190,111	0	109,769	325,711	21,163
TOTAL	2,400,507	20,023,974	164,534	3,742,967	0	131,183	366,093	41,605

TABLE 37 PART E
1991 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 (4.75%)	PUBLIC UTILITY		
	1ST \$100,000 MARKET VALUE(1)	OVER \$100,000 MARKET VALUE	1ST \$100,000 MARKET VALUE	OVER \$100,000 MARKET VALUE		LAND & BLDG	MACHINERY	RAILROAD
	(2.30%, 3.10%, 3.60%)	(3.60%, 4.75%)	(2.30%, 3.10%, 3.60%)	(3.60%, 4.75%)		(3.10%, 4.75%)	(4.75%)	(3.10%, 4.75%)
OTTER TAIL								
CITY	1,099,374	1,438,548	74,583	488,426	0	483,514	907,641	31,770
TOWN	204,390	71,483	0	565	0	81,144	229,503	154,502
TOTAL	1,303,764	1,510,031	74,583	488,991	0	564,658	1,137,144	186,272
PENNINGTON								
CITY	405,305	390,874	15,277	161,973	0	0	0	19,432
TOWN	66,809	13,373	0	0	0	2,302	29,009	24,372
TOTAL	472,114	404,247	15,277	161,973	0	2,302	29,009	43,804
PINE								
CITY	492,646	742,221	24,602	63,501	0	8,453	55,577	64,429
TOWN	84,245	45,117	1,683	3,924	0	18,275	157,960	145,731
TOTAL	576,891	787,338	26,285	67,425	0	26,728	213,537	210,160
PENNINGTON								
CITY	273,065	105,318	36,976	206,941	0	12,696	29,829	21,191
TOWN	14,297	5,092	3,264	83,492	0	6,811	58,354	54,027
TOTAL	287,362	110,410	40,240	290,433	0	19,507	88,183	75,218
POLK								
CITY	775,072	1,201,249	40,635	537,701	0	4,818	41,131	110,933
TOWN	79,365	147,576	0	293,156	0	28,971	267,361	364,916
TOTAL	854,437	1,348,825	40,635	830,857	0	33,789	308,492	475,849
POPE								
CITY	251,715	121,234	13,929	52,066	0	1,831	21,672	11,984
TOWN	36,558	78,659	6,200	45,149	0	7,310	22,202	35,051
TOTAL	288,273	199,893	20,129	97,215	0	9,141	43,874	47,035
RAMSEY								
CITY	8,693,483	112,480,825	881,243	32,072,635	0	1,065,936	2,990,446	1,273,272
TOWN	61,814	652,877	6,200	224,099	0	5,928	48,260	33,296
TOTAL	8,755,297	113,133,702	887,443	32,296,734	0	1,071,864	3,038,706	1,306,568
RED LAKE								
CITY	83,424	25,786	4,377	7,766	0	16,510	6,456	4,195
TOWN	12,247	4,921	0	0	0	25,931	173,945	22,887
TOTAL	95,671	30,707	4,377	7,766	0	42,441	180,401	27,082
REDWOOD								
CITY	390,829	375,277	91,088	351,830	0	12,620	18,537	3,853
TOWN	58,069	41,261	11,523	47,381	0	11,585	27,110	13,382
TOTAL	448,898	416,538	102,611	399,211	0	24,205	45,647	17,235
RENVILLE								
CITY	423,646	170,720	81,487	477,373	0	35,970	27,462	9,886
TOWN	51,682	30,064	19,769	689,018	0	58,341	169,412	19,034
TOTAL	475,328	200,784	101,256	1,166,391	0	94,311	196,874	28,920
RICE								
CITY	1,201,269	2,779,042	85,830	916,139	0	9,800	75,434	27,320
TOWN	78,930	25,245	0	55,281	0	24,954	212,698	12,243
TOTAL	1,280,199	2,804,287	85,830	971,420	0	34,754	288,132	39,563

TABLE 37 PART E
1991 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 (4.75%)	PUBLIC UTILITY		
	1ST \$100,000 MARKET VALUE(1)	OVER \$100,000 MARKET VALUE	1ST \$100,000 MARKET VALUE	OVER \$100,000 MARKET VALUE		LAND & BLDG	MACHINERY	RAILROAD
	(2.30%,3.10%,3.60%)	(3.60%,4.75%)	(2.30%,3.10%,3.60%)	(3.60%,4.75%)		(3.10%, 4.75%)	(4.75%)	(3.10%, 4.75%)
<u>ROCK</u>								
CITY	228,469	150,361	34,530	137,980	0	124	447	5,517
TOWN	35,283	33,804	6,200	100,649	0	7,715	47,263	34,039
TOTAL	263,752	184,165	40,730	238,629	0	7,839	47,710	39,556
<u>ROSEAU</u>								
CITY	324,412	435,841	10,397	763,669	0	13,765	20,188	23,029
TOWN	45,641	29,284	3,974	137,418	0	14,230	102,553	81,426
TOTAL	370,053	465,125	14,371	901,087	0	27,995	122,741	104,455
<u>ST. LOUIS</u>								
CITY	3,805,541	9,405,726	443,065	4,424,554	178,115	896,453	2,700,561	683,947
TOWN	307,673	270,106	49,384	537,275	245,535	299,975	1,129,582	1,093,424
TOTAL	4,113,214	9,675,832	492,449	4,961,829	423,650	1,196,428	3,830,143	1,777,371
<u>SCOTT</u>								
CITY	1,231,406	6,041,084	218,175	5,347,387	0	66,361	873,490	28,140
TOWN	188,756	208,175	39,405	86,111	0	38,779	149,635	21,090
TOTAL	1,420,162	6,249,259	257,580	5,433,498	0	105,140	1,023,125	49,230
<u>SHERBURNE</u>								
CITY	771,262	2,181,459	108,934	663,882	0	7,307,928	26,250,421	84,494
TOWN	254,315	229,184	13,749	197,462	0	103,535	43,321	88,346
TOTAL	1,025,577	2,410,643	122,683	861,344	0	7,411,463	26,293,742	172,840
<u>SIBLEY</u>								
CITY	232,911	75,570	47,843	236,409	0	6,545	25,568	285
TOWN	70,675	30,711	12,128	24,951	0	3,558	29,051	0
TOTAL	303,586	106,281	59,971	261,360	0	10,103	54,619	285
<u>STEARNS</u>								
CITY	2,865,781	11,793,718	267,657	3,798,728	0	31,148	193,078	181,410
TOWN	772,897	1,348,495	66,985	326,204	0	40,039	164,799	103,419
TOTAL	3,638,678	13,142,213	334,642	4,124,932	0	71,187	357,877	284,829
<u>STEELE</u>								
CITY	757,432	1,862,756	91,918	2,162,369	0	47,203	141,645	17,855
TOWN	123,655	118,864	27,993	141,707	0	31,040	98,613	31,260
TOTAL	881,087	1,981,620	119,911	2,304,076	0	78,243	240,258	49,115
<u>STEVENS</u>								
CITY	314,842	319,297	7,138	16,888	0	3,222	11,107	31,983
TOWN	52,087	50,855	0	0	0	9,103	24,569	76,319
TOTAL	366,929	370,152	7,138	16,888	0	12,325	35,676	108,302
<u>SWIFT</u>								
CITY	258,563	205,396	11,638	14,488	0	4,685	7,449	46,832
TOWN	36,450	20,699	6,200	39,891	0	54,017	144,865	87,053
TOTAL	295,013	226,095	17,838	54,379	0	58,702	152,314	133,885
<u>TODD</u>								
CITY	376,200	359,308	46,828	94,376	0	13,078	11,295	14,463
TOWN	89,421	2,919	6,127	4,727	0	10,989	104,474	88,974
TOTAL	465,621	362,227	52,955	99,103	0	24,067	115,769	103,437

TABLE 37 PART E
1991 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	PUBLIC UTILITY		
	1ST \$100,000	OVER \$100,000	1ST \$100,000	OVER \$100,000		LAND & BLDG	MACHINERY	RAILROAD
	MARKET VALUE(1) (2.30%,3.10%,3.60%)	MARKET VALUE (3.60%,4.75%)	MARKET VALUE (2.30%,3.10%,3.60%)	MARKET VALUE (3.60%,4.75%)		(3.10%, 4.75%)	(4.75%)	(3.10%, 4.75%)
<u>TRAVERSE</u>								
CITY	102,083	28,983	6,200	35,447	0	11,119	3,520	6,390
TOWN	17,367	1,725	0	0	0	16,622	43,887	14,274
TOTAL	119,450	30,708	6,200	35,447	0	27,741	47,407	20,664
<u>WABASHA</u>								
CITY	561,892	726,365	12,400	145,565	0	3,912	44,402	12,405
TOWN	71,758	26,995	0	0	0	10,321	49,239	15,116
TOTAL	633,650	753,360	12,400	145,565	0	14,233	93,641	27,521
<u>WADENA</u>								
CITY	345,239	344,381	19,273	78,911	0	2,750	44,769	36,309
TOWN	25,775	4,809	0	0	0	29,371	140,242	34,029
TOTAL	371,014	349,190	19,273	78,911	0	32,121	185,011	70,338
<u>WASECA</u>								
CITY	462,171	527,825	42,203	747,957	0	12,365	61,015	5,585
TOWN	38,378	42,948	12,852	83,040	0	15,216	59,411	20,745
TOTAL	500,549	570,773	55,055	830,997	0	27,581	120,426	26,330
<u>WASHINGTON</u>								
CITY	2,577,648	16,229,809	46,500	4,080,112	0	823,827	3,841,817	116,011
TOWN	268,312	516,865	0	14,859	0	7,469	23,542	49,096
TOTAL	2,845,960	16,746,674	46,500	4,094,971	0	831,296	3,865,359	165,107
<u>WATONWAN</u>								
CITY	339,696	195,249	42,317	556,092	0	347	1,534	11,129
TOWN	22,292	28,950	8,782	94,782	0	10,930	27,220	20,103
TOTAL	361,988	224,199	51,099	650,874	0	11,277	28,754	31,232
<u>WILKIN</u>								
CITY	154,923	106,510	2,950	356	0	974	1,601	29,778
TOWN	19,096	33,034	0	0	0	5,836	9,644	106,572
TOTAL	174,019	139,544	2,950	356	0	6,810	11,245	136,350
<u>WINONA</u>								
CITY	1,288,489	2,605,137	233,762	2,035,051	0	82,648	75,172	59,875
TOWN	84,959	92,683	13,826	19,961	0	18,159	38,951	33,623
TOTAL	1,373,448	2,697,820	247,588	2,055,012	0	100,807	114,123	93,498
<u>WRIGHT</u>								
CITY	1,717,614	3,473,017	156,991	975,568	0	22,938	12,649,127	71,293
TOWN	366,789	495,313	44,417	109,319	0	8,294	2,469,653	85,410
TOTAL	2,084,403	3,968,330	201,408	1,084,887	0	31,232	15,118,780	156,703
<u>YELLOW MEDICINE</u>								
CITY	246,514	77,834	33,926	177,240	0	7,679	9,709	13,258
TOWN	31,847	15,853	12,735	91,230	0	11,244	42,531	28,320
TOTAL	278,361	93,687	46,661	268,470	0	18,923	52,240	41,578
<u>STATEWIDE TOTAL</u>								
CITY	85,485,283	716,538,799	14,287,906	262,155,305	194,615	22,720,446	93,920,798	7,459,269
TOWN	9,380,225	10,999,561	982,117	7,994,428	272,645	3,868,225	15,635,358	5,584,569
TOTAL	94,865,508	727,538,360	15,270,023	270,149,733	467,260	26,588,671	109,556,156	13,043,838

(1) Includes \$13,981 of "All Other Class 5 Property" not included in any other class, located in Hubbard County only.

TABLE 37 PART F
1991 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	REAL PROPERTY	TOTAL		STRUCTURES			
	NET TAX	NET TAX	PERSONAL	TOOLS AND	ON LEASED	LEASED AG	ITEM 31	STRUCTURES
	CAPACITY	CAPACITY	NET TAX	MACHINERY	RURAL LAND	REAL ESTATE	ITEM 32	ON LEASED
				(4.75%)	(2.20-4.75%)	(1.60,2.80%)	ITEM 33	PUBLIC LAND
								(3.10, 4.75%)
<u>AITKIN</u>								
CITY	868,923	1,022,824	0	242	81	0	323	214
TOWN	1,823,736	7,891,957	0	0	3,733	2,084	5,817	2,752
TOTAL	2,692,659	8,914,781	0	242	3,814	2,084	6,140	2,966
<u>ANOKA</u>								
CITY	130,618,794	132,002,563	0	176,464	0	0	176,464	0
TOWN	5,195,824	6,094,414	0	0	0	0	0	0
TOTAL	135,814,618	138,096,977	0	176,464	0	0	176,464	0
<u>BECKER</u>								
CITY	4,451,339	4,752,413	0	0	404	0	404	508
TOWN	2,971,726	8,635,158	551	0	4,703	3,918	8,621	208
TOTAL	7,423,065	13,387,571	551	0	5,107	3,918	9,025	716
<u>BELTRAMI</u>								
CITY	4,815,477	4,866,704	17	3,126	0	0	3,126	3,407
TOWN	3,636,765	6,083,022	340	50,546	25,840	1,870	78,256	4,223
TOTAL	8,452,242	10,949,726	357	53,672	25,840	1,870	81,382	7,630
<u>BENTON</u>								
CITY	9,844,416	9,871,940	34	0	0	0	0	0
TOWN	2,457,908	4,046,495	0	72,708	0	0	72,708	2,332
TOTAL	12,302,324	13,918,435	34	72,708	0	0	72,708	2,332
<u>BIG STONE</u>								
CITY	664,830	680,593	0	0	0	0	0	0
TOWN	175,065	2,020,650	0	1,212	0	0	1,212	0
TOTAL	839,895	2,701,243	0	1,212	0	0	1,212	0
<u>BLUE EARTH</u>								
CITY	18,600,631	18,647,948	0	44,313	0	0	44,313	9,318
TOWN	3,555,363	11,384,216	0	12,811	0	0	12,811	26,226
TOTAL	22,155,994	30,032,164	0	57,124	0	0	57,124	35,544
<u>BROWN</u>								
CITY	6,924,790	6,964,064	0	2,456	490	935	3,881	564
TOWN	986,497	6,437,093	0	12,419	431	346	13,196	30,076
TOTAL	7,911,287	13,401,157	0	14,875	921	1,281	17,077	30,640
<u>CARLTON</u>								
CITY	6,493,507	6,542,818	0	37,503	0	0	37,503	3,468
TOWN	3,340,127	4,666,084	0	5,003	1,244	0	6,247	371
TOTAL	9,833,634	11,208,902	0	42,506	1,244	0	43,750	3,839
<u>CARVER</u>								
CITY	31,253,924	31,980,396	0	37,620	0	0	37,620	1,525
TOWN	3,078,054	5,853,081	0	11,554	0	0	11,554	133
TOTAL	34,331,978	37,833,477	0	49,174	0	0	49,174	1,658
<u>CASS</u>								
CITY	2,787,975	4,918,677	112	0	290	0	290	0
TOWN	4,095,667	12,096,174	10,956	9,167	171,444	0	180,611	0
TOTAL	6,883,642	17,014,851	11,068	9,167	171,734	0	180,901	0

TABLE 37 PART F
1991 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL NON-AG NET TAX CAPACITY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f TOTAL PERSONAL NET TAX CAPACITY	ITEM 31 TOOLS AND MACHINERY (4.75%)	ITEM 32 STRUCTURES ON LEASED RURAL LAND (2.20-4.75%)	ITEM 33 LEASED AG REAL ESTATE (1.60,2.80%)	TOTAL ITEM 31 ITEM 32 ITEM 33	CLASS 3a STRUCTURES ON LEASED PUBLIC LAND (3.10, 4.75%)
CHIPPEWA								
CITY	2,670,023	2,693,556	0	0	0	0	0	1,981
TOWN	481,740	4,200,269	0	7,628	0	0	7,628	10
TOTAL	3,151,763	6,893,825	0	7,628	0	0	7,628	1,991
CHISAGO								
CITY	6,840,049	7,250,508	0	1,450	0	248	1,698	0
TOWN	4,269,589	6,781,783	0	13,348	0	0	13,348	4,206
TOTAL	11,109,638	14,032,291	0	14,798	0	248	15,046	4,206
CLAY								
CITY	12,561,843	12,620,562	0	3,211	241	592	4,044	73,679
TOWN	1,464,575	6,610,128	0	6,166	0	503	6,669	0
TOTAL	14,026,418	19,230,690	0	9,377	241	1,095	10,713	73,679
CLEARWATER								
CITY	510,335	515,978	192	0	0	424	424	0
TOWN	1,319,246	2,304,405	892	9,932	4,878	514	15,324	0
TOTAL	1,829,581	2,820,383	1,084	9,932	4,878	938	15,748	0
COOK								
CITY	599,498	631,563	0	1,207	493	0	1,700	0
TOWN	1,098,081	3,994,865	7,442	82,826	81,650	5,474	169,950	0
TOTAL	1,697,579	4,626,428	7,442	84,033	82,143	5,474	171,650	0
COTTONWOOD								
CITY	1,937,489	1,958,195	0	352	0	0	352	5
TOWN	478,185	5,534,042	0	2,365	0	0	2,365	1,225
TOTAL	2,415,674	7,492,237	0	2,717	0	0	2,717	1,230
CROW WING								
CITY	12,133,131	17,843,793	220	675	2,240	0	2,915	17,992
TOWN	6,098,683	15,461,191	5	8,412	13,602	42	22,056	257
TOTAL	18,231,814	33,304,984	225	9,087	15,842	42	24,971	18,249
DAKOTA								
CITY	225,284,685	227,276,403	3,181	89,529	1,762	7,447	98,738	149,331
TOWN	4,067,852	7,061,313	781	1,722	0	19,936	21,658	63,663
TOTAL	229,352,537	234,337,716	3,962	91,251	1,762	27,383	120,396	212,994
DODGE								
CITY	2,352,163	2,386,106	0	0	0	1,355	1,355	0
TOWN	758,295	4,376,450	635	585	0	1,295	1,880	0
TOTAL	3,110,458	6,762,556	635	585	0	2,650	3,235	0
DOUGLAS								
CITY	5,894,088	5,975,094	0	0	0	0	0	27,692
TOWN	4,537,991	9,649,232	0	42,466	0	0	42,466	3,737
TOTAL	10,432,079	15,624,326	0	42,466	0	0	42,466	31,429
FARIBAULT								
CITY	2,938,762	2,996,577	0	5,867	0	57	5,924	1,326
TOWN	703,050	8,383,548	0	2,150	0	112	2,262	2,823
TOTAL	3,641,812	11,380,125	0	8,017	0	169	8,186	4,149

TABLE 37 PART F
1991 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	REAL PROPERTY	TOTAL		STRUCTURES			
	NET TAX	NET TAX	PERSONAL	TOOLS AND	ON LEASED	LEASED AG	ITEM 31	STRUCTURES
	CAPACITY	CAPACITY	NET TAX	MACHINERY	RURAL LAND	REAL ESTATE	ITEM 32	ON LEASED
				(4.75%)	(2.20-4.75%)	(1.60,2.80%)	ITEM 33	PUBLIC LAND
								(3.10, 4.75%)
FILLMORE								
CITY	2,998,303	3,137,700	0	5,844	78	0	5,922	0
TOWN	866,333	4,266,504	0	5,996	955	24	6,975	109
TOTAL	3,864,636	7,404,204	0	11,840	1,033	24	12,897	109
FREEBORN								
CITY	8,439,644	8,483,267	0	4,736	0	0	4,736	780
TOWN	1,382,154	7,611,749	0	19,305	0	0	19,305	2,204
TOTAL	9,821,798	16,095,016	0	24,041	0	0	24,041	2,984
GOODHUE								
CITY	31,768,329	31,986,126	0	152	949	467	1,568	10,338
TOWN	3,047,156	8,808,066	0	8,629	62	2,369	11,060	22,201
TOTAL	34,815,485	40,794,192	0	8,781	1,011	2,836	12,628	32,539
GRANT								
CITY	665,692	701,527	188	19	152	32	203	574
TOWN	217,008	2,754,210	516	3,630	50	994	4,674	0
TOTAL	882,700	3,455,737	704	3,649	202	1,026	4,877	574
HENNEPIN								
CITY	1,116,411,789	1,121,211,853	0	428,231	0	0	428,231	10,214,093
TOWN	1,238,957	1,449,567	0	0	0	0	0	0
TOTAL	1,117,650,746	1,122,661,420	0	428,231	0	0	428,231	10,214,093
HOUSTON								
CITY	2,628,754	2,678,416	0	5,353	0	0	5,353	446
TOWN	908,861	2,977,635	0	1,425	0	0	1,425	581
TOTAL	3,537,615	5,656,051	0	6,778	0	0	6,778	1,027
HUBBARD								
CITY	1,518,129	1,575,520	0	1,758	0	253	2,011	6,923
TOWN	4,002,335	8,298,571	445	25,785	24,241	198	50,224	3,606
TOTAL	5,520,464	9,874,091	445	27,543	24,241	451	52,235	10,529
ISANTI								
CITY	3,413,944	3,425,422	0	608	0	0	608	0
TOWN	3,311,644	5,902,799	0	1,636	0	0	1,636	0
TOTAL	6,725,588	9,328,221	0	2,244	0	0	2,244	0
ITASCA								
CITY	19,710,539	19,975,412	37	18,710	8,721	0	27,431	19
TOWN	5,815,279	10,150,560	5,730	2,908	116,772	96	119,776	126
TOTAL	25,525,818	30,125,972	5,767	21,618	125,493	96	147,207	145
JACKSON								
CITY	1,297,070	1,318,523	0	0	0	0	0	0
TOWN	965,997	7,722,943	0	6,996	42	0	7,038	0
TOTAL	2,263,067	9,041,466	0	6,996	42	0	7,038	0
KANABEC								
CITY	1,553,621	1,569,870	0	30,477	0	0	30,477	0
TOWN	1,160,498	2,849,827	0	19,169	0	34	19,203	0
TOTAL	2,714,119	4,419,697	0	49,646	0	34	49,680	0

TABLE 37 PART F
1991 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL NON-AG NET TAX CAPACITY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f TOTAL PERSONAL NET TAX CAPACITY	ITEM 3i TOOLS AND MACHINERY (4.75%)	ITEM 3j STRUCTURES ON LEASED RURAL LAND (2.20-4.75%)	ITEM 3k LEASED AG REAL ESTATE (1.60,2.80%)	TOTAL ITEM 3i ITEM 3j ITEM 3k	CLASS 3a STRUCTURES ON LEASED PUBLIC LAND (3.10, 4.75%)
KANDIYOHI								
CITY	9,517,597	9,637,146	0	1,976	1,014	0	2,990	6,381
TOWN	3,307,059	9,523,868	758	732	1,089	1,053	2,874	0
TOTAL	12,824,656	19,161,014	758	2,708	2,103	1,053	5,864	6,381
KITTSON								
CITY	645,375	670,267	0	413	1,151	6,828	8,392	525
TOWN	1,016,049	4,347,662	0	4,465	0	2,407	6,872	732
TOTAL	1,661,424	5,017,929	0	4,878	1,151	9,235	15,264	1,257
KOOCHICHING								
CITY	5,802,742	5,977,056	241	0	1,906	0	1,906	276
TOWN	1,079,148	1,868,334	1,012	73,388	13,418	10	86,816	1,392
TOTAL	6,881,890	7,845,390	1,253	73,388	15,324	10	88,722	1,668
LAC QUI PARLE								
CITY	1,110,095	1,119,662	0	0	419	0	419	0
TOWN	332,913	3,804,469	0	0	62	0	62	0
TOTAL	1,443,008	4,924,131	0	0	481	0	481	0
LAKE								
CITY	1,308,485	1,390,002	0	17,527	333	0	17,860	575
TOWN	1,714,169	2,966,270	98	5,776	21,932	0	27,708	16,410
TOTAL	3,022,654	4,356,272	98	23,303	22,265	0	45,568	16,985
LAKE/WOODS								
CITY	343,709	354,664	0	0	0	0	0	5,771
TOWN	462,856	1,461,245	675	33	279	1,157	1,469	0
TOTAL	806,565	1,815,909	675	33	279	1,157	1,469	5,771
LE SUEUR								
CITY	3,861,312	3,949,094	0	837	0	0	837	8,888
TOWN	2,198,629	5,955,404	0	3,793	0	0	3,793	0
TOTAL	6,059,941	9,904,498	0	4,630	0	0	4,630	8,888
LINCOLN								
CITY	634,218	649,507	0	0	0	0	0	432
TOWN	169,031	2,030,941	0	185,037	229	0	185,266	0
TOTAL	803,249	2,680,448	0	185,037	229	0	185,266	432
LYON								
CITY	7,535,890	7,580,610	0	7,069	14	0	7,083	10,255
TOWN	734,170	5,274,282	0	12,137	0	1,757	13,894	0
TOTAL	8,270,060	12,854,892	0	19,206	14	1,757	20,977	10,255
MCLEOD								
CITY	8,178,571	8,198,213	0	4,365	0	0	4,365	0
TOWN	1,574,875	4,709,079	0	3,968	0	0	3,968	0
TOTAL	9,753,446	12,907,292	0	8,333	0	0	8,333	0
MAHNOMEN								
CITY	318,440	324,378	0	0	123	0	123	0
TOWN	205,644	1,418,941	766	722	5,368	0	6,090	0
TOTAL	524,084	1,743,319	766	722	5,491	0	6,213	0

TABLE 37 PART F
1991 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	REAL PROPERTY	TOTAL		STRUCTURES			
	NET TAX	NET TAX	PERSONAL		ON LEASED	LEASED AG	ITEM 31	STRUCTURES
	CAPACITY	CAPACITY	NET TAX	TOOLS AND	RURAL LAND	REAL ESTATE	ITEM 32	ON LEASED
			CAPACITY	MACHINERY			ITEM 33	PUBLIC LAND
				(4.75%)	(2.20–4.75%)	(1.60,2.80%)		(3.10, 4.75%)
MARSHALL								
CITY	998,946	1,024,913	9	1,145	5,393	7,382	13,920	117
TOWN	799,281	5,572,381	0	926	126	2,920	3,972	147
TOTAL	1,798,227	6,597,294	9	2,071	5,519	10,302	17,892	264
MARTIN								
CITY	5,469,484	5,620,282	0	28,947	0	0	28,947	0
TOWN	1,428,928	9,601,582	0	4,300	0	0	4,300	0
TOTAL	6,898,412	15,221,864	0	33,247	0	0	33,247	0
MEEKER								
CITY	3,180,430	3,212,947	0	1,720	0	0	1,720	62
TOWN	1,651,502	5,905,691	0	5,852	0	0	5,852	8,825
TOTAL	4,831,932	9,118,638	0	7,572	0	0	7,572	8,887
MILLE LACS								
CITY	2,701,360	2,868,080	0	39,531	3,487	0	43,018	450
TOWN	1,572,182	3,870,538	3	813	0	0	813	0
TOTAL	4,273,542	6,738,618	3	40,344	3,487	0	43,831	450
MORRISON								
CITY	3,899,337	3,998,137	131	4,518	0	0	4,518	1,267
TOWN	2,866,986	7,123,840	0	7,777	0	0	7,777	700
TOTAL	6,766,323	11,121,977	131	12,295	0	0	12,295	1,967
MOWER								
CITY	9,323,081	9,393,017	0	1,920	0	0	1,920	54,313
TOWN	1,298,846	6,813,714	0	30,104	0	0	30,104	0
TOTAL	10,621,927	16,206,731	0	32,024	0	0	32,024	54,313
MURRAY								
CITY	1,100,000	1,123,273	0	979	622	0	1,601	0
TOWN	471,104	5,139,373	0	3,323	667	0	3,990	0
TOTAL	1,571,104	6,262,646	0	4,302	1,289	0	5,591	0
NICOLLET								
CITY	7,070,268	7,113,124	0	1,170	0	776	1,946	0
TOWN	933,493	4,764,224	0	6,283	366	292	6,941	0
TOTAL	8,003,761	11,877,348	0	7,453	366	1,068	8,887	0
NOBLES								
CITY	5,053,816	5,098,166	0	362	9,155	3,269	12,786	0
TOWN	377,748	6,254,515	0	4,832	23,118	611	28,561	0
TOTAL	5,431,564	11,352,681	0	5,194	32,273	3,880	41,347	0
NORMAN								
CITY	833,717	842,436	0	0	0	3,238	3,238	0
TOWN	362,193	4,647,364	0	0	0	45	45	0
TOTAL	1,195,910	5,489,800	0	0	0	3,283	3,283	0
OLMSTED								
CITY	52,664,851	52,844,355	0	23,826	0	720	24,546	25,730
TOWN	7,802,728	12,601,292	0	1,776	0	5,050	6,826	7,209
TOTAL	60,467,579	65,445,647	0	25,602	0	5,770	31,372	32,939

TABLE 37 PART F
1991 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	TOTAL NON-AG NET TAX CAPACITY	TOTAL REAL PROPERTY NET TAX CAPACITY	ITEM 3f TOTAL PERSONAL NET TAX CAPACITY	ITEM 31 TOOLS AND MACHINERY (4.75%)	ITEM 32 STRUCTURES ON LEASED RURAL LAND (2.20-4.75%)	ITEM 33 LEASED AG REAL ESTATE (1.60,2.80%)	TOTAL ITEM 31 ITEM 32 ITEM 33	CLASS 3a STRUCTURES ON LEASED PUBLIC LAND (3.10, 4.75%)
OTTER TAIL								
CITY	8,327,007	8,563,385	507	52,204	4,334	0	56,538	1,798
TOWN	4,050,954	14,808,211	2,929	18,431	6,193	0	24,624	10,236
TOTAL	12,377,961	23,371,596	3,436	70,635	10,527	0	81,162	12,034
PENNINGTON								
CITY	2,184,036	2,189,308	0	79,382	0	0	79,382	0
TOWN	470,752	1,552,765	0	0	0	0	0	0
TOTAL	2,654,788	3,742,073	0	79,382	0	0	79,382	0
PINE								
CITY	2,721,523	2,956,393	0	2,632	3,655	0	6,287	314
TOWN	2,157,168	6,233,825	0	0	827	0	827	0
TOTAL	4,878,691	9,190,218	0	2,632	4,482	0	7,114	314
PIPESTONE								
CITY	1,651,627	1,700,445	0	4,209	745	5,863	10,817	0
TOWN	326,692	2,777,239	0	0	0	40	40	0
TOTAL	1,978,319	4,477,684	0	4,209	745	5,903	10,857	0
POLK								
CITY	6,150,988	6,189,247	0	5,174	258	1,150	6,582	131,678
TOWN	1,832,547	11,441,684	4,437	10,228	1,194	10,676	22,098	0
TOTAL	7,983,535	17,630,931	4,437	15,402	1,452	11,826	28,680	131,678
POPE								
CITY	1,277,076	1,317,142	13,411	0	0	0	0	750
TOWN	745,829	3,508,587	0	5,394	0	0	5,394	2,037
TOTAL	2,022,905	4,825,729	13,411	5,394	0	0	5,394	2,787
RAMSEY								
CITY	345,246,875	345,487,270	0	1,064	0	0	1,064	275,499
TOWN	5,945,916	5,994,965	0	0	0	0	0	0
TOTAL	351,192,791	351,482,235	0	1,064	0	0	1,064	275,499
RED LAKE								
CITY	372,138	394,062	0	0	0	202	202	0
TOWN	298,897	1,157,636	205	0	1,095	0	1,095	0
TOTAL	671,035	1,551,698	205	0	1,095	202	1,297	0
REDWOOD								
CITY	2,815,290	2,875,121	0	3,055	0	0	3,055	2,282
TOWN	371,565	7,830,930	0	3,781	0	312	4,093	0
TOTAL	3,186,855	10,706,051	0	6,836	0	312	7,148	2,282
RENVILLE								
CITY	2,672,366	2,735,309	0	0	1,383	979	2,362	0
TOWN	1,208,535	10,458,334	0	6,776	0	0	6,776	0
TOTAL	3,880,901	13,193,643	0	6,776	1,383	979	9,138	0
RICE								
CITY	12,558,541	12,657,929	0	0	0	991	991	1,847
TOWN	2,636,931	7,269,964	0	39,115	0	0	39,115	0
TOTAL	15,195,472	19,927,893	0	39,115	0	991	40,106	1,847

TABLE 37 PART F
1991 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	REAL PROPERTY	TOTAL		STRUCTURES			
	NET TAX	NET TAX	PERSONAL		ON LEASED	LEASED AG	ITEM 31	STRUCTURES
	CAPACITY	CAPACITY	NET TAX	TOOLS AND	RURAL LAND	REAL ESTATE	ITEM 32	ON LEASED
			CAPACITY	MACHINERY			ITEM 33	PUBLIC LAND
				(4.75%)	(2.20-4.75%)	(1.60,2.80%)		(3.10, 4.75%)
ROCK								
CITY	1,435,404	1,476,071	0	0	397	1,847	2,244	0
TOWN	403,610	4,209,784	0	466	75	1,141	1,682	0
TOTAL	1,839,014	5,685,855	0	466	472	2,988	3,926	0
ROSEAU								
CITY	2,514,491	2,522,637	0	0	2,105	715	2,820	576
TOWN	1,051,955	3,489,309	3,135	0	1,810	0	1,810	0
TOTAL	3,566,446	6,011,946	3,135	0	3,915	715	4,630	576
ST. LOUIS								
CITY	49,003,083	49,524,519	5,490	525,344	4,342	0	529,686	137,489
TOWN	11,746,510	19,468,636	8,330	142,165	215,060	0	357,225	23,407
TOTAL	60,749,593	68,993,155	13,820	667,509	219,402	0	886,911	160,896
SCOTT								
CITY	29,487,027	30,436,216	0	0	0	0	0	4,508
TOWN	4,451,440	8,407,923	0	0	0	0	0	0
TOTAL	33,938,467	38,844,139	0	0	0	0	0	4,508
SHERBURNE								
CITY	44,216,151	44,732,800	470	19,727	0	6,829	26,556	1,036
TOWN	5,230,634	8,012,906	234	15,575	9,669	3,811	29,055	2,214
TOTAL	49,446,785	52,745,706	704	35,302	9,669	10,640	55,611	3,250
SIBLEY								
CITY	1,730,110	1,745,731	0	0	0	0	0	0
TOWN	632,279	5,283,845	0	1,256	22	0	1,278	0
TOTAL	2,362,389	7,029,576	0	1,256	22	0	1,278	0
STEARNS								
CITY	36,186,552	36,310,494	196	763,545	2,211	14	765,770	3,628
TOWN	11,862,048	18,874,731	1,336	90,629	51,950	173	142,752	31
TOTAL	48,048,600	55,185,225	1,532	854,174	54,161	187	908,522	3,659
STEELE								
CITY	10,662,732	10,697,537	0	1,877	0	2,019	3,896	78
TOWN	1,180,742	4,435,770	0	6,477	0	956	7,433	0
TOTAL	11,843,474	15,133,307	0	8,354	0	2,975	11,329	78
STEVENS								
CITY	1,618,588	1,635,084	0	0	0	0	0	0
TOWN	371,964	2,831,015	0	20,621	0	0	20,621	0
TOTAL	1,990,552	4,466,099	0	20,621	0	0	20,621	0
SWIFT								
CITY	1,344,139	1,365,982	0	76	0	0	76	0
TOWN	515,846	3,579,299	0	51,950	171	29	52,150	0
TOTAL	1,859,985	4,945,281	0	52,026	171	29	52,226	0
TODD								
CITY	2,009,393	2,025,475	0	0	183	0	183	0
TOWN	1,304,253	4,460,506	0	23,553	279	0	23,832	834
TOTAL	3,313,646	6,485,981	0	23,553	462	0	24,015	834

TABLE 37 PART F
1991 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	REAL PROPERTY	TOTAL		STRUCTURES			
	NET TAX	NET TAX	PERSONAL		ON LEASED	LEASED AG	ITEM 31	STRUCTURES
	CAPACITY	CAPACITY	NET TAX	TOOLS AND	RURAL LAND	REAL ESTATE	ITEM 32	ON LEASED
			CAPACITY	MACHINERY			ITEM 33	PUBLIC LAND
				(4.75%)	(2.20-4.75%)	(1.60,2.80%)		(3.10, 4.75%)
TRAVERSE								
CITY	492,220	504,767	101	52	1,517	851	2,420	0
TOWN	127,259	3,105,083	405	0	2,621	698	3,319	0
TOTAL	619,479	3,609,850	506	52	4,138	1,549	5,739	0
WABASHA								
CITY	3,913,747	4,030,614	0	0	3,560	0	3,560	0
TOWN	1,272,543	4,320,440	0	0	1,549	0	1,549	0
TOTAL	5,186,290	8,351,054	0	0	5,109	0	5,109	0
WADENA								
CITY	1,847,914	1,866,828	0	1,458	0	0	1,458	9,787
TOWN	595,866	1,489,195	0	26,095	44	0	26,139	152
TOTAL	2,443,780	3,356,023	0	27,553	44	0	27,597	9,939
WASECA								
CITY	4,133,708	4,144,911	0	343	11,161	0	11,504	1,668
TOWN	1,163,627	5,070,082	239	5,416	121	61	5,598	3,169
TOTAL	5,297,335	9,214,993	239	5,759	11,282	61	17,102	4,837
WASHINGTON								
CITY	86,262,449	88,738,768	380	24,249	0	0	24,249	5,244
TOWN	14,644,070	17,189,618	0	0	0	3,240	3,240	60,296
TOTAL	100,906,519	105,928,386	380	24,249	0	3,240	27,489	65,540
WATONWAN								
CITY	2,222,733	2,234,284	0	2,988	224	51	3,263	404
TOWN	464,494	4,421,904	0	5,066	574	0	5,640	5,116
TOTAL	2,687,227	6,656,188	0	8,054	798	51	8,903	5,520
WILKIN								
CITY	957,664	1,000,726	0	0	0	597	597	5,067
TOWN	258,880	4,257,498	0	1,041	0	2,766	3,807	0
TOTAL	1,216,544	5,258,224	0	1,041	0	3,363	4,404	5,067
WINONA								
CITY	13,268,096	13,351,132	0	2,266	28	932	3,226	602
TOWN	1,999,582	4,924,924	61	2,182	554	130	2,866	0
TOTAL	15,267,678	18,276,056	61	4,448	582	1,062	6,092	602
WRIGHT								
CITY	28,270,768	28,794,111	0	3,672	0	0	3,672	19,417
TOWN	10,259,167	17,679,697	560	32,030	0	0	32,030	6,679
TOTAL	38,529,935	46,473,808	560	35,702	0	0	35,702	26,096
YELLOW MEDICINE								
CITY	1,401,656	1,434,013	0	0	0	0	0	510
TOWN	396,391	4,892,621	0	0	16	0	16	0
TOTAL	1,798,047	6,326,634	0	0	16	0	16	510
STATEWIDE TOTAL								
CITY	2,521,960,302	2,549,090,551	24,917	2,529,525	75,621	57,063	2,662,209	11,243,407
TOWN	201,848,721	551,451,936	53,476	1,312,783	810,125	79,144	2,202,052	320,655
TOTAL	2,723,809,023	3,100,542,487	78,393	3,842,308	885,746	136,207	4,864,261	11,564,062

TABLE 37 PART G
1991 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	ALL OTHER	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY				
	ON RAILROAD	LEASED								
	RIGHT OF WAYS	REAL ESTATE								
	(3.10, 4.75%)	(3.10, 4.75%)	(4.75%)	(4.75%)	(4.75%)					
<u>AITKIN</u>										
CITY	2,003	1,183	10,108	0	0	0	13,508	13,831	1,036,655	
TOWN	4,461	298	129,093	82,864	0	0	219,468	225,285	8,117,242	
TOTAL	6,464	1,481	139,201	82,864	0	0	232,976	239,116	9,153,897	
<u>ANOKA</u>										
CITY	5,970	100,760	3,083,089	1,890,259	0	468,972	5,549,050	5,725,514	137,728,077	
TOWN	223	0	21,901	325,726	0	0	347,850	347,850	6,442,264	
TOTAL	6,193	100,760	3,104,990	2,215,985	0	468,972	5,896,900	6,073,364	144,170,341	
<u>BECKER</u>										
CITY	35,382	0	41,407	52,279	0	1,426	131,002	131,406	4,883,819	
TOWN	0	387	208,123	36,861	0	0	245,579	254,751	8,889,909	
TOTAL	35,382	387	249,530	89,140	0	1,426	376,581	386,157	13,773,728	
<u>BELTRAMI</u>										
CITY	18,167	0	207,420	89,899	0	0	318,893	322,036	5,188,740	
TOWN	314	0	132,063	558,574	0	0	695,174	773,770	6,856,792	
TOTAL	18,481	0	339,483	648,473	0	0	1,014,067	1,095,806	12,045,532	
<u>BENTON</u>										
CITY	18,740	0	205,330	104,970	0	0	329,040	329,074	10,201,014	
TOWN	0	0	182,374	345,889	0	0	530,595	603,303	4,649,798	
TOTAL	18,740	0	387,704	450,859	0	0	859,635	932,377	14,850,812	
<u>BIG STONE</u>										
CITY	42,342	0	29,880	0	0	0	72,222	72,222	752,815	
TOWN	0	0	31,243	0	0	0	31,243	32,455	2,053,105	
TOTAL	42,342	0	61,123	0	0	0	103,465	104,677	2,805,920	
<u>BLUE EARTH</u>										
CITY	0	2,591	420,697	189,161	0	0	621,767	666,080	19,314,028	
TOWN	0	12	199,071	310,720	0	0	536,029	548,840	11,933,056	
TOTAL	0	2,603	619,768	499,881	0	0	1,157,796	1,214,920	31,247,084	
<u>BROWN</u>										
CITY	0	229	15,745	24,836	0	0	41,374	45,255	7,009,319	
TOWN	0	0	22,206	23,789	0	0	76,071	89,267	6,526,360	
TOTAL	0	229	37,951	48,625	0	0	117,445	134,522	13,535,679	
<u>CARLTON</u>										
CITY	3,112	20,428	253,244	153,972	0	988	435,212	472,715	7,015,533	
TOWN	31	0	356,916	808,364	0	0	1,165,682	1,171,929	5,838,013	
TOTAL	3,143	20,428	610,160	962,336	0	988	1,600,894	1,644,644	12,853,546	
<u>CARVER</u>										
CITY	0	0	548,475	293,520	0	14,906	858,426	896,046	32,876,442	
TOWN	0	0	98,975	83,889	0	0	182,997	194,551	6,047,632	
TOTAL	0	0	647,450	377,409	0	14,906	1,041,423	1,090,597	38,924,074	
<u>CASS</u>										
CITY	4,971	0	177,923	14,630	0	1,352	198,876	199,278	5,117,955	
TOWN	171	0	307,732	838,825	0	0	1,146,728	1,338,295	13,434,469	
TOTAL	5,142	0	485,655	853,455	0	1,352	1,345,604	1,537,573	18,552,424	

TABLE 37 PART G
1991 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			
	(3.10, 4.75%)	(3.10, 4.75%)	(4.75%)	(4.75%)	(4.75%)				
CHIPPEWA									
CITY	56,241	0	91,349	28,628	0	890	179,089	179,089	2,872,645
TOWN	864	0	75,955	31,852	0	3,391	112,072	119,700	4,319,969
TOTAL	57,105	0	167,304	60,480	0	4,281	291,161	298,789	7,192,614
CHISAGO									
CITY	29,762	0	255,817	156,121	0	0	441,700	443,398	7,693,906
TOWN	0	0	315,745	130,947	0	0	450,898	464,246	7,246,029
TOTAL	29,762	0	571,562	287,068	0	0	892,598	907,644	14,939,935
CLAY									
CITY	130,380	0	56,431	152,623	0	1,677	414,790	418,834	13,039,396
TOWN	35,095	86	54,613	69,320	0	0	159,114	165,783	6,775,911
TOTAL	165,475	86	111,044	221,943	0	1,677	573,904	584,617	19,815,307
CLEARWATER									
CITY	4,436	508	17,988	1,610	0	0	24,542	25,158	541,136
TOWN	0	0	102,270	805,024	0	0	907,294	923,510	3,227,915
TOTAL	4,436	508	120,258	806,634	0	0	931,836	948,668	3,769,051
COOK									
CITY	0	0	437	0	0	0	437	2,137	633,700
TOWN	0	0	48,782	0	0	1,257	50,039	227,431	4,222,296
TOTAL	0	0	49,219	0	0	1,257	50,476	229,568	4,855,996
COTTONWOOD									
CITY	480	11,654	9,950	45,855	0	0	67,944	68,296	2,026,491
TOWN	0	0	45,381	1,231,587	0	215	1,278,408	1,280,773	6,814,815
TOTAL	480	11,654	55,331	1,277,442	0	215	1,346,352	1,349,069	8,841,306
CROW WING									
CITY	97,811	4,957	231,898	116,799	0	0	469,457	472,592	18,316,385
TOWN	1,364	7,184	258,301	23,520	0	0	290,626	312,687	15,773,878
TOTAL	99,175	12,141	490,199	140,319	0	0	760,083	785,279	34,090,263
DAKOTA									
CITY	1,378	0	4,186,037	2,582,627	0	0	6,919,373	7,021,292	234,297,695
TOWN	0	0	104,009	494,930	0	0	662,602	685,041	7,746,354
TOTAL	1,378	0	4,290,046	3,077,557	0	0	7,581,975	7,706,333	242,044,049
DODGE									
CITY	285	0	109,927	36,548	0	3,898	150,658	152,013	2,538,119
TOWN	0	1,014	98,051	37,133	0	566	136,764	139,279	4,515,729
TOTAL	285	1,014	207,978	73,681	0	4,464	287,422	291,292	7,053,848
DOUGLAS									
CITY	68,344	0	0	751	0	15,350	112,137	112,137	6,087,231
TOWN	0	0	0	0	0	0	3,737	46,203	9,695,435
TOTAL	68,344	0	0	751	0	15,350	115,874	158,340	15,782,666
FARIBAULT									
CITY	3,615	2,861	59,434	47,463	0	0	114,699	120,623	3,117,200
TOWN	16	183	132,197	41,757	0	0	176,976	179,238	8,562,786
TOTAL	3,631	3,044	191,631	89,220	0	0	291,675	299,861	11,679,986

TABLE 37 PART G
1991 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			
	(3.10, 4.75%)	(3.10, 4.75%)	(4.75%)	(4.75%)	(4.75%)				
FILLMORE									
CITY	190	0	38,456	71,811	0	0	110,457	116,379	3,254,079
TOWN	0	0	160,962	73,494	0	0	234,565	241,540	4,508,044
TOTAL	190	0	199,418	145,305	0	0	345,022	357,919	7,762,123
FREEBORN									
CITY	5,661	328	218,526	130,849	0	0	356,144	360,880	8,844,147
TOWN	11,253	0	130,235	611,667	0	0	755,359	774,664	8,386,413
TOTAL	16,914	328	348,761	742,516	0	0	1,111,503	1,135,544	17,230,560
GOODHUE									
CITY	0	12,567	437,901	175,446	0	48	636,300	637,868	32,623,994
TOWN	0	71	140,505	73,209	0	282	236,268	247,328	9,055,394
TOTAL	0	12,638	578,406	248,655	0	330	872,568	885,196	41,679,388
GRANT									
CITY	62,975	2,145	43,467	0	0	0	109,161	109,552	811,079
TOWN	0	0	183,679	17,762	0	518	201,959	207,149	2,961,359
TOTAL	62,975	2,145	227,146	17,762	0	518	311,120	316,701	3,772,438
HENNEPIN									
CITY	43,692	2,547,736	14,379,051	6,662,818	0	3,734	33,851,124	34,279,355	1,155,491,208
TOWN	0	0	35,639	24,814	0	0	60,453	60,453	1,510,020
TOTAL	43,692	2,547,736	14,414,690	6,687,632	0	3,734	33,911,577	34,339,808	1,157,001,228
HOUSTON									
CITY	0	0	78,596	51,265	0	0	130,307	135,660	2,814,076
TOWN	0	0	147,778	45,467	0	0	193,826	195,251	3,172,886
TOTAL	0	0	226,374	96,732	0	0	324,133	330,911	5,986,962
HUBBARD									
CITY	0	1,348	101,896	0	0	276	110,443	112,454	1,687,974
TOWN	0	0	136,200	658,817	0	0	798,623	849,292	9,147,863
TOTAL	0	1,348	238,096	658,817	0	276	909,066	961,746	10,835,837
ISANTI									
CITY	60,567	0	81,945	52,659	0	0	195,171	195,779	3,621,201
TOWN	290	124	26,880	297,013	0	8,535	332,842	334,478	6,237,277
TOTAL	60,857	124	108,825	349,672	0	8,535	528,013	530,257	9,858,478
ITASCA									
CITY	21,219	0	149,185	294,693	0	0	465,116	492,584	20,467,996
TOWN	1,767	0	635,312	1,331,379	0	604	1,969,188	2,094,694	12,245,254
TOTAL	22,986	0	784,497	1,626,072	0	604	2,434,304	2,587,278	32,713,250
JACKSON									
CITY	43,955	0	14,446	39,319	0	0	97,720	97,720	1,416,243
TOWN	7,101	0	196,584	343,813	0	20,321	567,819	574,857	8,297,800
TOTAL	51,056	0	211,030	383,132	0	20,321	665,539	672,577	9,714,043
KANABEC									
CITY	7,211	19,523	0	1,881	0	0	28,615	59,092	1,628,962
TOWN	0	96	0	0	0	0	96	19,299	2,869,126
TOTAL	7,211	19,619	0	1,881	0	0	28,711	78,391	4,498,088

TABLE 37 PART G
1991 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	ALL OTHER LEASED	ELECTRIC	GAS	WATER	ALL OTHER			
	RIGHT OF WAYS	REAL ESTATE	UTILITIES	UTILITIES	UTILITIES	PERSONAL PROPERTY			
	(3.10, 4.75%)	(3.10, 4.75%)	(4.75%)	(4.75%)	(4.75%)				
KANDIYOHI									
CITY	54,762	0	72,668	127,181	0	0	260,992	263,982	9,901,128
TOWN	8,785	0	104,177	167,439	0	0	280,401	284,033	9,807,901
TOTAL	63,547	0	176,845	294,620	0	0	541,393	548,015	19,709,029
KITTSON									
CITY	110,553	0	76,864	0	0	0	187,942	196,334	866,601
TOWN	9,137	0	24,798	802,767	0	0	837,434	844,306	5,191,968
TOTAL	119,690	0	101,662	802,767	0	0	1,025,376	1,040,640	6,058,569
KOOCHICHING									
CITY	2,965	0	112,490	74,409	0	125,320	315,460	317,607	6,294,663
TOWN	0	47	4,508	0	0	58	6,005	93,833	1,962,167
TOTAL	2,965	47	116,998	74,409	0	125,378	321,465	411,440	8,256,830
LAC QUI PARLE									
CITY	38,824	0	56,157	18,612	0	0	113,593	114,012	1,233,674
TOWN	0	0	61,249	16,104	0	48	77,401	77,463	3,881,932
TOTAL	38,824	0	117,406	34,716	0	48	190,994	191,475	5,115,606
LAKE									
CITY	946	656	47,713	16,117	0	0	66,007	83,867	1,473,869
TOWN	24	356	62,625	37,502	0	903	117,820	145,626	3,111,896
TOTAL	970	1,012	110,338	53,619	0	903	183,827	229,493	4,585,765
LAKE/WOODS									
CITY	16,274	638	4,632	12,197	0	0	39,512	39,512	394,176
TOWN	118	37	174	34,176	0	0	34,505	36,649	1,497,894
TOTAL	16,392	675	4,806	46,373	0	0	74,017	76,161	1,892,070
LE SUEUR									
CITY	599	0	82,818	77,410	0	0	169,715	170,552	4,119,646
TOWN	524	0	172,070	137,502	0	0	310,096	313,889	6,269,293
TOTAL	1,123	0	254,888	214,912	0	0	479,811	484,441	10,388,939
LINCOLN									
CITY	0	0	29,763	0	0	0	30,195	30,195	679,702
TOWN	0	9	62,716	702,230	0	0	764,955	950,221	2,981,162
TOTAL	0	9	92,479	702,230	0	0	795,150	980,416	3,660,864
LYON									
CITY	105,459	31	81,204	53,753	0	0	250,702	257,785	7,838,395
TOWN	1,330	0	95,214	961,974	0	0	1,058,518	1,072,412	6,346,694
TOTAL	106,789	31	176,418	1,015,727	0	0	1,309,220	1,330,197	14,185,089
MCLEOD									
CITY	27,784	0	55,105	43,913	0	90	126,892	131,257	8,329,470
TOWN	1,830	0	57,029	47,608	0	1,080	107,547	111,515	4,820,594
TOTAL	29,614	0	112,134	91,521	0	1,170	234,439	242,772	13,150,064
MAHNOMEN									
CITY	54,857	0	39,669	0	0	0	94,526	94,649	419,027
TOWN	1,321	0	30,769	0	0	0	32,090	38,946	1,457,887
TOTAL	56,178	0	70,438	0	0	0	126,616	133,595	1,876,914

TABLE 37 PART G
1991 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			
	(3.10, 4.75%)	(3.10, 4.75%)	(4.75%)	(4.75%)	(4.75%)				
MARSHALL									
CITY	102,250	254	31,673	0	0	3,382	137,676	151,605	1,176,518
TOWN	10,891	0	70,205	886,145	0	0	967,388	971,360	6,543,741
TOTAL	113,141	254	101,878	886,145	0	3,382	1,105,064	1,122,965	7,720,259
MARTIN									
CITY	10,374	0	43,120	93,550	0	0	147,044	175,991	5,796,273
TOWN	0	0	90,606	1,479,821	0	0	1,570,427	1,574,727	11,176,309
TOTAL	10,374	0	133,726	1,573,371	0	0	1,717,471	1,750,718	16,972,582
MEeker									
CITY	111,754	0	39,296	41,456	0	0	192,568	194,288	3,407,235
TOWN	5,119	0	228,103	62,124	0	267	304,438	310,290	6,215,981
TOTAL	116,873	0	267,399	103,580	0	267	497,006	504,578	9,623,216
MILLE LACS									
CITY	15,729	322	61,624	27,277	0	3,003	108,405	151,423	3,019,503
TOWN	0	0	81,820	41,625	0	790	124,235	125,051	3,995,589
TOTAL	15,729	322	143,444	68,902	0	3,793	232,640	276,474	7,015,092
MORRISON									
CITY	38,770	0	175,549	56,264	0	0	271,850	276,499	4,274,636
TOWN	3,893	0	52,122	619,660	0	0	676,375	684,152	7,807,992
TOTAL	42,663	0	227,671	675,924	0	0	948,225	960,651	12,082,628
MOWER									
CITY	9,947	0	58,595	18,777	0	0	141,632	143,552	9,536,569
TOWN	10,845	0	193,392	76,912	0	0	281,149	311,253	7,124,967
TOTAL	20,792	0	251,987	95,689	0	0	422,781	454,805	16,661,536
MURRAY									
CITY	0	1,550	60,301	0	0	0	61,851	63,452	1,186,725
TOWN	0	0	37,036	576,357	0	0	613,393	617,383	5,756,756
TOTAL	0	1,550	97,337	576,357	0	0	675,244	680,835	6,943,481
NICOLLET									
CITY	0	0	116,278	88,937	0	760	205,975	207,921	7,321,045
TOWN	0	0	71,698	65,352	0	0	137,050	143,991	4,908,215
TOTAL	0	0	187,976	154,289	0	760	343,025	351,912	12,229,260
NOBLES									
CITY	5,823	0	17,363	82,549	0	0	105,735	118,521	5,216,687
TOWN	0	0	39,703	6,466	0	0	46,169	74,730	6,329,245
TOTAL	5,823	0	57,066	89,015	0	0	151,904	193,251	11,545,932
NORMAN									
CITY	61,408	0	22,694	10,070	0	0	94,172	97,410	939,846
TOWN	21,906	0	29,953	33,269	0	0	85,128	85,173	4,732,537
TOTAL	83,314	0	52,647	43,339	0	0	179,300	182,583	5,672,383
OLMSTED									
CITY	0	0	110,903	479,804	72,333	147,739	836,509	861,055	53,705,410
TOWN	0	0	167,933	193,738	0	74	368,954	375,780	12,977,072
TOTAL	0	0	278,836	673,542	72,333	147,813	1,205,463	1,236,835	66,682,482

TABLE 37 PART G
1991 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	ALL OTHER LEASED	ELECTRIC	GAS	WATER	ALL OTHER			
	RIGHT OF WAYS	REAL ESTATE	UTILITIES	UTILITIES	UTILITIES	PERSONAL PROPERTY			
	(3.10, 4.75%)	(3.10, 4.75%)	(4.75%)	(4.75%)	(4.75%)				
<u>OTTER TAIL</u>									
CITY	43,767	775	398,256	56,796	0	0	501,392	558,437	9,121,822
TOWN	7,959	5,225	160,821	112,779	0	0	297,020	324,573	15,132,784
TOTAL	51,726	6,000	559,077	169,575	0	0	798,412	883,010	24,254,606
<u>PENNINGTON</u>									
CITY	76,626	0	8,796	0	0	285	85,707	165,089	2,354,397
TOWN	6,223	0	24,198	415,889	0	0	446,310	446,310	1,999,075
TOTAL	82,849	0	32,994	415,889	0	285	532,017	611,399	4,353,472
<u>PINE</u>									
CITY	17,840	0	198,832	55,385	0	19	272,390	278,677	3,235,070
TOWN	0	0	419,034	135,163	0	85	554,282	555,109	6,788,934
TOTAL	17,840	0	617,866	190,548	0	104	826,672	833,786	10,024,004
<u>PIPESTONE</u>									
CITY	67,760	8,968	97,435	25,782	0	0	199,945	210,762	1,911,207
TOWN	0	0	53,058	19,751	0	0	72,809	72,849	2,850,088
TOTAL	67,760	8,968	150,493	45,533	0	0	272,754	283,611	4,761,295
<u>POLK</u>									
CITY	58,014	77,196	214,460	107,865	0	11,347	600,560	607,142	6,796,389
TOWN	32,535	10,942	193,899	655,454	0	6,623	899,453	925,988	12,367,672
TOTAL	90,549	88,138	408,359	763,319	0	17,970	1,500,013	1,533,130	19,164,061
<u>POPE</u>									
CITY	26,142	5,699	75,808	25,108	0	0	133,507	146,918	1,464,060
TOWN	0	0	210,653	52,484	0	0	265,174	270,568	3,779,155
TOTAL	26,142	5,699	286,461	77,592	0	0	398,681	417,486	5,243,215
<u>RAMSEY</u>									
CITY	0	11,453,824	5,166,032	3,877,247	0	0	20,772,602	20,773,666	366,260,936
TOWN	0	0	20,563	85,021	0	0	105,584	105,584	6,100,549
TOTAL	0	11,453,824	5,186,595	3,962,268	0	0	20,878,186	20,879,250	372,361,485
<u>RED LAKE</u>									
CITY	41,777	0	36,351	50,241	0	0	128,369	128,571	522,633
TOWN	363	0	14,778	340,508	0	0	355,649	356,949	1,514,585
TOTAL	42,140	0	51,129	390,749	0	0	484,018	485,520	2,037,218
<u>REDWOOD</u>									
CITY	2,943	380	71,777	36,700	0	0	114,082	117,137	2,992,258
TOWN	543	0	60,439	15,667	0	0	76,649	80,742	7,911,672
TOTAL	3,486	380	132,216	52,367	0	0	190,731	197,879	10,903,930
<u>RENVILLE</u>									
CITY	128	1,506	75,572	43,050	0	1,131	121,387	123,749	2,859,058
TOWN	7,147	0	127,274	107,263	0	0	241,684	248,460	10,706,794
TOTAL	7,275	1,506	202,846	150,313	0	1,131	363,071	372,209	13,565,852
<u>RICE</u>									
CITY	12,585	0	326,381	175,696	0	7,791	524,300	525,291	13,183,220
TOWN	0	0	124,205	342,722	747	0	467,674	506,789	7,776,753
TOTAL	12,585	0	450,586	518,418	747	7,791	991,974	1,032,080	20,959,973

TABLE 37 PART G
1991 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			
	(3.10, 4.75%)	(3.10, 4.75%)	(4.75%)	(4.75%)	(4.75%)				
<u>ROCK</u>									
CITY	17,419	0	16,097	15,812	0	0	49,328	51,572	1,527,643
TOWN	0	0	26,282	6,347	0	0	32,629	34,311	4,244,095
TOTAL	17,419	0	42,379	22,159	0	0	81,957	85,883	5,771,738
<u>ROSEAU</u>									
CITY	55,205	0	28,283	19,925	0	0	103,989	106,809	2,629,446
TOWN	7,937	37	202,050	36,222	0	0	246,246	251,191	3,740,500
TOTAL	63,142	37	230,333	56,147	0	0	350,235	358,000	6,369,946
<u>ST. LOUIS</u>									
CITY	45,519	4,256	2,654,151	273,084	1,078	0	3,115,577	3,650,753	53,175,272
TOWN	0	0	1,427,600	807,391	0	0	2,258,398	2,623,953	22,092,589
TOTAL	45,519	4,256	4,081,751	1,080,475	1,078	0	5,373,975	6,274,706	75,267,861
<u>SCOTT</u>									
CITY	1,279	1,234	555,375	282,976	0	0	845,372	845,372	31,281,588
TOWN	0	192	189,090	132,487	0	0	321,769	321,769	8,729,692
TOTAL	1,279	1,426	744,465	415,463	0	0	1,167,141	1,167,141	40,011,280
<u>SHERBURNE</u>									
CITY	5,774	21,500	403,373	188,131	0	372	620,186	647,212	45,380,012
TOWN	0	202	346,785	298,438	0	0	647,639	676,928	8,689,834
TOTAL	5,774	21,702	750,158	486,569	0	372	1,267,825	1,324,140	54,069,846
<u>SIBLEY</u>									
CITY	0	0	49,471	31,012	0	659	81,142	81,142	1,826,873
TOWN	0	0	30,920	86,295	0	1,489	118,704	119,982	5,403,827
TOTAL	0	0	80,391	117,307	0	2,148	199,846	201,124	7,230,700
<u>STEARNS</u>									
CITY	167,873	0	318,070	146,842	0	428	636,841	1,402,807	37,713,301
TOWN	708	0	406,871	254,055	0	106	661,771	805,859	19,680,590
TOTAL	168,581	0	724,941	400,897	0	534	1,298,612	2,208,666	57,393,891
<u>STEELE</u>									
CITY	0	0	32,123	17,665	0	2,539	52,405	56,301	10,753,838
TOWN	0	3,224	182,897	427,298	0	4,196	617,615	625,048	5,060,818
TOTAL	0	3,224	215,020	444,963	0	6,735	670,020	681,349	15,814,656
<u>STEVENS</u>									
CITY	65,060	0	87,765	32,969	0	614	186,408	186,408	1,821,492
TOWN	0	0	37,562	114,046	0	605	152,213	172,834	3,003,849
TOTAL	65,060	0	125,327	147,015	0	1,219	338,621	359,242	4,825,341
<u>SWIFT</u>									
CITY	90,373	46,884	53,174	28,549	0	385	219,365	219,441	1,585,423
TOWN	532	0	85,663	103,129	0	608	189,932	242,082	3,821,381
TOTAL	90,905	46,884	138,837	131,678	0	993	409,297	461,523	5,406,804
<u>TODD</u>									
CITY	2,155	0	128,088	37,830	0	133	168,206	168,389	2,193,864
TOWN	1,259	0	39,749	119,588	41,931	110	203,471	227,303	4,687,809
TOTAL	3,414	0	167,837	157,418	41,931	243	371,677	395,692	6,881,673

TABLE 37 PART G
1991 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			
	(3.10, 4.75%)	(3.10, 4.75%)	(4.75%)	(4.75%)	(4.75%)				
TRAVERSE									
CITY	7,648	229	43,547	0	0	223	51,647	54,168	558,935
TOWN	2,108	0	86,108	67,534	0	48	155,798	159,522	3,264,605
TOTAL	9,756	229	129,655	67,534	0	271	207,445	213,690	3,823,540
WABASHA									
CITY	0	0	100,989	63,630	0	0	164,619	168,179	4,198,793
TOWN	0	0	82,994	20,694	0	0	103,688	105,237	4,425,677
TOTAL	0	0	183,983	84,324	0	0	268,307	273,416	8,624,470
WADENA									
CITY	26,409	0	76,407	30,209	0	133	142,945	144,403	2,011,231
TOWN	0	0	33,960	392,841	0	447	427,400	453,539	1,942,734
TOTAL	26,409	0	110,367	423,050	0	580	570,345	597,942	3,953,965
WASECA									
CITY	552	0	35,150	47,243	0	57	84,670	96,174	4,241,085
TOWN	19	1,582	45,308	305,182	0	717	355,977	361,814	5,431,896
TOTAL	571	1,582	80,458	352,425	0	774	440,647	457,988	9,672,981
WASHINGTON									
CITY	60,599	2,380	2,112,668	1,417,951	0	3,548	3,602,390	3,627,019	92,365,787
TOWN	0	114	279,465	311,904	0	0	651,779	655,019	17,844,637
TOTAL	60,599	2,494	2,392,133	1,729,855	0	3,548	4,254,169	4,282,038	110,210,424
WATONWAN									
CITY	29	0	15,804	30,902	0	0	47,139	50,402	2,284,686
TOWN	0	31	157,583	47,141	0	1,406	211,277	216,917	4,638,821
TOTAL	29	31	173,387	78,043	0	1,406	258,416	267,319	6,923,507
WILKIN									
CITY	72,108	0	18,239	11,736	0	0	107,150	107,747	1,108,473
TOWN	10,698	347	83,947	22,426	0	175	117,593	121,400	4,378,898
TOTAL	82,806	347	102,186	34,162	0	175	224,743	229,147	5,487,371
WINONA									
CITY	500	19,794	300,655	192,775	0	0	514,326	517,552	13,868,684
TOWN	0	155	38,896	52,869	0	30	91,950	94,877	5,019,801
TOTAL	500	19,949	339,551	245,644	0	30	606,276	612,429	18,888,485
WRIGHT									
CITY	27,784	167	356,921	246,330	0	4,544	655,163	658,835	29,452,946
TOWN	0	1,386	492,400	104,195	0	0	604,660	637,250	18,316,947
TOTAL	27,784	1,553	849,321	350,525	0	4,544	1,259,823	1,296,085	47,769,893
YELLOW MEDICINE									
CITY	34,853	0	75,087	24,057	0	0	134,507	134,507	1,568,520
TOWN	0	0	91,594	40,871	0	0	132,465	132,481	5,025,102
TOTAL	34,853	0	166,681	64,928	0	0	266,972	266,988	6,593,622
STATEWIDE TOTAL									
CITY	2,566,688	14,377,061	41,083,671	22,379,066	73,411	828,019	92,551,323	95,238,449	2,644,329,000
TOWN	216,704	33,341	12,233,321	22,741,431	42,678	55,554	35,643,684	37,899,212	589,351,148
TOTAL	2,783,392	14,410,402	53,316,992	45,120,497	116,089	883,573	128,195,007	133,137,661	3,233,680,148

<p align="center">TABLE 38</p> <p align="center">TAXABLE VALUE DETERMINATION DATA BY COUNTY</p> <p align="center">TAXES PAYABLE 1992</p>

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	\$ 9,150,264	\$ 7,870	\$ 0	0	\$ 9,142,394	0	\$ 9,142,394
ANOKA	143,519,145	12,428,125	17,305,985	0	113,785,035	38,216,073	152,001,108
BECKER	13,771,628	330,702	0	0	13,440,926	0	13,440,926
BELTRAMI	12,040,123	146,375	0	0	11,893,748	0	11,893,748
BENTON	14,850,537	1,089,403	0	10,491	13,750,643	0	13,750,643
BIG STONE	2,803,917	0	0	0	2,803,917	0	2,803,917
BLUE EARTH	31,226,224	2,130,673	0	0	29,095,551	0	29,095,551
BROWN	13,529,788	602,452	0	0	12,927,336	0	12,927,336
CARLTON	12,824,692	402,828	0	24,676	12,397,188	0	12,397,188
CARVER	38,878,769	8,833,671	3,436,282	0	26,608,816	5,980,478	32,589,294
CASS	18,512,768	136,993	0	0	18,375,775	0	18,375,775
CHIPPEWA	7,186,890	86,120	0	0	7,100,770	0	7,100,770
CHISAGO	14,920,907	592,931	0	29,164	14,298,812	0	14,298,812
CLAY	19,812,287	1,190,070	0	0	18,622,217	0	18,622,217
CLEARWATER	3,767,134	16,474	0	0	3,750,660	0	3,750,660
COOK	4,854,874	1,204	0	0	4,853,670	0	4,853,670
COTTONWOOD	8,835,941	89,921	0	0	8,746,020	0	8,746,020
CROW WING	34,045,647	823,797	0	0	33,221,850	0	33,221,850
DAKOTA	240,626,955	10,011,149	35,356,448	0	195,259,358	34,992,492	230,251,850
DODGE	7,057,321	137,425	0	0	6,919,896	0	6,919,896
DOUGLAS	15,762,792	140,858	0	0	15,621,934	0	15,621,934
FARIBAULT	11,676,879	146,579	0	0	11,530,300	0	11,530,300
FILLMORE	7,731,940	193,688	0	0	7,538,252	0	7,538,252
FREEBORN	17,158,014	576,152	0	0	16,581,862	0	16,581,862
GOODHUE	41,680,246	1,183,301	0	0	40,496,945	0	40,496,945
GRANT	3,769,554	0	0	16,152	3,753,402	0	3,753,402
HENNEPIN	1,156,470,675	96,093,407	174,411,338	28,630	885,937,300	118,118,387	1,004,055,687
HOUSTON	5,986,962	36,188	0	0	5,950,774	0	5,950,774
HUBBARD	10,822,180	14,737	0	0	10,807,443	0	10,807,443
ISANTI	9,837,841	296,531	0	0	9,541,310	0	9,541,310
ITASCA	32,689,907	737,663	0	26,877	31,925,367	0	31,925,367
JACKSON	9,705,719	337,369	0	0	9,368,350	0	9,368,350

<p align="center">TABLE 38</p> <p align="center">TAXABLE VALUE DETERMINATION DATA BY COUNTY</p> <p align="center">TAXES PAYABLE 1992</p>

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
KANABEC	\$ 4,493,328	\$ 135,683	\$ 0	\$ 0	\$ 4,357,645	\$ 0	\$ 4,357,645
KANDIYOHI	19,696,444	503,788	0	3,780	19,188,876	0	19,188,876
KITTSON	6,054,236	0	0	0	6,054,236	0	6,054,236
KOOCHICHING	8,253,805	2,469,123	0	0	5,784,682	0	5,784,682
LAC QUI PARLE	5,110,201	39,107	0	0	5,071,094	0	5,071,094
LAKE	4,575,223	303,510	0	0	4,271,713	0	4,271,713
LAKEWOODS	1,886,558	0	0	0	1,886,558	0	1,886,558
LE SUEUR	10,370,601	191,805	0	0	10,178,796	0	10,178,796
LINCOLN	3,660,797	0	0	0	3,660,797	0	3,660,797
LYON	14,163,480	1,024,269	0	0	13,139,211	0	13,139,211
MCLEOD	13,144,171	421,802	0	0	12,722,369	0	12,722,369
MAHNOMEN	1,877,823	9,944	0	0	1,867,879	0	1,867,879
MARSHALL	7,713,878	0	0	0	7,713,878	0	7,713,878
MARTIN	16,967,286	239,729	0	0	16,727,557	0	16,727,557
MEEKER	9,618,509	210,046	0	16,158	9,392,305	0	9,392,305
MILLE LACS	7,009,462	279,332	0	4,806	6,725,324	0	6,725,324
MORRISON	12,106,284	282,644	0	0	11,823,640	0	11,823,640
MOWER	16,630,645	316,173	0	0	16,314,472	0	16,314,472
MURRAY	6,940,491	9,722	0	0	6,930,769	0	6,930,769
NICOLLET	12,212,331	497,261	0	0	11,715,070	0	11,715,070
NOBLES	11,522,599	386,288	0	0	11,136,311	0	11,136,311
NORMAN	5,667,925	28,248	0	0	5,639,677	0	5,639,677
OLMSTED	66,588,362	3,198,255	0	0	63,390,107	0	63,390,107
OTTER TAIL	24,254,932	515,587	0	0	23,739,345	0	23,739,345
PENNINGTON	4,351,970	0	0	0	4,351,970	0	4,351,970
PINE	10,018,927	194,161	0	39,976	9,784,790	0	9,784,790
PIPESTONE	4,760,897	175,673	0	0	4,585,224	0	4,585,224
POLK	19,123,892	247,674	0	0	18,876,218	0	18,876,218
POPE	5,239,311	68,059	0	18,791	5,152,461	0	5,152,461
RAMSEY	371,432,587	31,864,483	47,674,251	0	291,893,853	69,403,418	361,297,271
RED LAKE	2,037,218	12,134	0	0	2,025,084	0	2,025,084
REDWOOD	10,895,575	44,016	0	0	10,851,559	0	10,851,559

TABLE 38
TAXABLE VALUE DETERMINATION DATA BY COUNTY
TAXES PAYABLE 1992

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	\$ 13,554,604	\$ 198,809	\$ 0	\$ 0	\$ 13,355,795	\$ 0	\$ 13,355,795
RICE	20,950,778	1,272,818	0	0	19,677,960	0	19,677,960
ROCK	5,768,650	81,437	0	0	5,687,213	0	5,687,213
ROSEAU	6,363,068	42,618	0	17,344	6,303,106	0	6,303,106
ST. LOUIS	75,076,222	6,290,844	0	74,263	68,711,115	0	68,711,115
SCOTT	39,938,034	4,342,780	4,436,164	0	31,159,090	6,993,205	38,152,295
SHERBURNE	53,985,245	943,000	0	25,067	53,017,178	0	53,017,178
SIBLEY	7,228,126	186,440	0	0	7,041,686	0	7,041,686
STEARNS	57,212,658	4,405,258	0	22,477	52,784,923	0	52,784,923
STEELE	15,812,123	1,207,576	0	0	14,604,547	0	14,604,547
STEVENS	4,820,139	64,206	0	1,698	4,754,235	0	4,754,235
SWIFT	5,406,562	241,469	0	0	5,165,093	0	5,165,093
TODD	6,875,998	150,640	0	0	6,725,358	0	6,725,358
TRAVERSE	3,819,053	12,788	0	8,611	3,797,654	0	3,797,654
WABASHA	8,568,571	250,917	0	0	8,317,654	0	8,317,654
WADENA	3,950,457	38,651	0	0	3,911,806	0	3,911,806
WASECA	9,655,031	53,105	0	0	9,601,926	0	9,601,926
WASHINGTON	110,210,424	4,566,005	10,147,590	22,260	95,474,569	19,082,213	114,556,782
WATONWAN	6,924,082	255,892	0	0	6,668,190	0	6,668,190
WILKIN	5,460,944	27,335	0	0	5,433,609	0	5,433,609
WINONA	18,907,335	845,157	0	0	18,062,178	0	18,062,178
WRIGHT	47,720,296	2,791,784	0	20,917	44,907,595	0	44,907,595
YELLOW MEDICINE	6,592,859	97,939	0	0	6,494,920	0	6,494,920
STATEWIDE TOTAL	\$ 3,228,689,527	\$ 210,850,640	\$ 292,768,058	\$ 412,138	\$ 2,724,658,691	\$ 292,786,266	\$ 3,017,444,957

SECTION IV

Current Year - Taxes Payable 1992

Part A: By Taxing District

TABLE 39
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1992

	<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	\$ 13,395,761	\$ 11,180,048	\$ 37,788,172	\$ 16,984,345	\$ 6,888,030	\$ 14,017,527	\$ 19,227,670
Personal	134,027	1,644,644	1,090,597	1,528,423	298,860	903,380	584,617
TOTAL	\$ 13,529,788	\$ 12,824,692	\$ 38,878,769	\$ 18,512,768	\$ 7,186,890	\$ 14,920,907	\$ 19,812,287
<u>Average Rate of Taxation (2)</u>							
Percent	90.268	139.892	125.239	102.264	104.484	124.396	109.847
<u>Levy Including Special Assessment</u>							
County	\$ 4,548,646	\$ 7,063,395	\$ 11,169,913	\$ 8,013,354	\$ 3,324,255	\$ 7,304,009	\$ 10,202,818
City	2,152,127	2,243,420	8,071,501	1,269,269	1,237,692	2,524,400	3,105,219
Town	407,719	1,086,156	990,178	1,521,627	398,708	1,072,587	1,123,425
School District (3)	5,093,676	6,919,455	16,151,238	8,568,871	2,992,733	8,067,673	8,613,833
Special District (4)	43,998	192,286	758,349	29,154	33,237	29,300	352,431
Tax Increment Financing	608,599	564,180	11,284,925	156,325	97,064	785,548	1,318,318
Contribution	0	0	3,990,454	0	0	0	0
Power Line	0	40,511	0	0	0	35,366	0
TOTAL	\$ 12,854,765	\$ 18,109,403	\$ 52,416,558	\$ 19,558,600	\$ 8,083,689	\$ 19,818,883	\$ 24,716,044
<u>Levy Excluding Special Assessment</u>							
County	\$ 4,133,188	\$ 7,063,395	\$ 10,764,055	\$ 7,578,504	\$ 2,952,576	\$ 6,899,092	\$ 8,290,319
City	1,930,088	2,172,769	4,876,035	1,112,092	1,038,161	1,775,603	2,623,627
Town	403,576	988,126	869,699	1,486,953	395,351	968,358	564,637
School District (3)	5,093,676	6,919,455	16,151,238	8,568,871	2,992,733	8,067,673	8,613,833
Special District (4)	43,998	192,286	754,847	29,154	33,237	29,300	352,431
Tax Increment Financing	608,599	564,180	11,284,925	156,325	97,064	785,548	1,318,318
Contribution	0	0	3,990,454	0	0	0	0
Power Line	0	40,511	0	0	0	35,366	0
TOTAL	\$ 12,213,125	\$ 17,940,722	\$ 48,691,253	\$ 18,931,899	\$ 7,509,122	\$ 18,560,940	\$ 21,763,165
<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	\$ 1,872,273
Power Line Credit	0	937	0	0	0	10,508	0
Agricultural Preserves Credit (6)	0	0	57,893	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	\$ 937	\$ 57,893	\$ 0	\$ 0	\$ 10,508	\$ 1,872,273
NET TAX PAYABLE	\$ 12,213,125	\$ 17,939,785	\$ 48,633,360	\$ 18,931,899	\$ 7,509,122	\$ 18,550,432	\$ 19,890,892

TABLE 39
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1992

	<u>CLEARWATER</u>	<u>COOK</u>	<u>COTTONWOOD</u>	<u>CROW WING</u>	<u>DAKOTA</u>	<u>DODGE</u>	<u>DOUGLAS</u>
<u>Net Tax Capacity (1)</u>							
Real	\$ 2,818,543	\$ 4,643,948	\$ 7,486,872	\$ 33,259,956	\$ 232,984,903	\$ 6,766,029	\$ 15,604,452
Personal	948,591	210,926	1,349,069	785,691	7,642,052	291,292	158,340
TOTAL	\$ 3,767,134	\$ 4,854,874	\$ 8,835,941	\$ 34,045,647	\$ 240,626,955	\$ 7,057,321	\$ 15,762,792
<u>Average Rate of Taxation (2)</u>							
Percent	121.863	97.723	109.927	94.772	110.159	98.062	99.720
<u>Levy Including Special Assessment</u>							
County	\$ 2,946,208	\$ 2,395,658	\$ 3,585,871	\$ 10,755,285	\$ 49,729,912	\$ 2,546,947	\$ 6,351,884
City	186,686	410,543	1,153,438	4,550,569	55,156,387	1,164,117	1,623,767
Town	250,218	64,945	533,393	1,664,247	887,777	480,586	1,644,847
School District (3)	1,453,717	1,584,907	4,659,039	15,650,575	114,130,080	2,888,592	6,894,505
Special District (4)	54,745	356,829	145,288	248,397	8,874,669	0	108,864
Tax Increment Financing	21,656	1,112	124,294	847,158	11,326,962	145,164	151,387
Contribution	0	0	0	0	41,058,418	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 4,913,230	\$ 4,813,994	\$ 10,201,323	\$ 33,716,231	\$ 281,164,205	\$ 7,225,406	\$ 16,775,254
<u>Levy Excluding Special Assessment</u>							
County	\$ 2,671,329	\$ 2,383,848	\$ 3,450,329	\$ 10,151,646	\$ 49,726,718	\$ 2,462,812	\$ 5,852,679
City	168,363	356,423	929,596	3,736,352	39,138,368	947,573	1,473,087
Town	220,939	64,945	528,877	1,631,511	817,627	476,415	1,238,067
School District (3)	1,453,717	1,584,907	4,659,039	15,650,575	114,130,080	2,888,592	6,894,505
Special District (4)	54,745	353,078	20,985	248,397	8,874,669	0	108,864
Tax Increment Financing	21,656	1,112	124,294	847,158	11,326,962	145,164	151,387
Contribution	0	0	0	0	41,058,418	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 4,590,749	\$ 4,744,313	\$ 9,713,120	\$ 32,265,639	\$ 265,072,842	\$ 6,920,556	\$ 15,718,589
<u>Taconite Tax Credit (5)</u>	\$ 0	\$ 294,377	\$ 0	\$ 644,748	\$ 0	\$ 0	\$ 0
<u>Other Credits</u>							
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	12,327	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	\$ 12,327	\$ 0	\$ 0
NET TAX PAYABLE	\$ 4,590,749	\$ 4,449,936	\$ 9,713,120	\$ 31,620,891	\$ 265,060,515	\$ 6,920,556	\$ 15,718,589

TABLE 39
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1992

	<u>FARIBAULT</u>	<u>FILLMORE</u>	<u>FREEBORN</u>	<u>GOODHUE</u>	<u>GRANT</u>	<u>HENNEPIN</u>	<u>HOUSTON</u>
<u>Net Tax Capacity (1)</u>							
Real	\$ 11,377,018	\$ 7,374,021	\$ 16,024,243	\$ 40,795,050	\$ 3,452,853	\$ 1,122,130,867	\$ 5,656,051
Personal	299,861	357,919	1,133,771	885,196	316,701	34,339,808	330,911
TOTAL	\$ 11,676,879	\$ 7,731,940	\$ 17,158,014	\$ 41,680,246	\$ 3,769,554	\$ 1,156,470,675	\$ 5,986,962
<u>Average Rate of Taxation (2)</u>							
Percent	91.105	119.374	101.568	91.708	99.823	117.956	110.067
<u>Levy Including Special Assessment</u>							
County	\$ 3,736,385	\$ 3,105,528	\$ 7,558,995	\$ 8,411,652	\$ 1,573,497	\$ 297,914,392	\$ 2,803,868
City	1,502,224	1,649,103	2,059,891	10,901,105	461,990	240,808,822	1,087,519
Town	655,339	809,391	688,523	1,406,337	205,725	269,720	485,741
School District (3)	5,425,757	3,818,558	7,670,007	17,023,148	1,613,319	499,106,094	2,440,459
Special District (4)	26,202	0	4,801	156,948	18,289	47,672,213	5,216
Tax Increment Financing	151,981	239,060	605,659	1,168,262	0	115,745,226	41,541
Contribution	0	0	0	0	0	202,538,655	0
Power Line	0	0	0	0	15,135	34,754	0
TOTAL	\$ 11,497,888	\$ 9,621,640	\$ 18,587,876	\$ 39,067,452	\$ 3,887,955	\$ 1,404,089,876	\$ 6,864,344
<u>Levy Excluding Special Assessment</u>							
County	\$ 3,277,715	\$ 2,950,226	\$ 6,714,389	\$ 8,411,652	\$ 1,514,494	\$ 297,914,392	\$ 2,803,868
City	1,101,243	1,412,698	1,759,477	10,078,767	395,923	200,874,936	813,453
Town	655,279	809,391	672,753	1,385,292	205,725	240,094	485,105
School District (3)	5,425,757	3,818,558	7,670,007	17,023,148	1,613,319	499,106,094	2,440,459
Special District (4)	26,202	0	4,801	156,948	18,289	47,672,213	5,216
Tax Increment Financing	151,981	239,060	605,659	1,168,262	0	115,745,226	41,541
Contribution	0	0	0	0	0	202,538,655	0
Power Line	0	0	0	0	15,135	34,754	0
TOTAL	\$ 10,638,177	\$ 9,229,933	\$ 17,427,086	\$ 38,224,069	\$ 3,762,885	\$ 1,364,126,364	\$ 6,589,642
<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	11,571	16,161	0
Agricultural Preserves Credit (6)	0	0	0	0	0	22,436	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	\$ 11,571	\$ 38,597	\$ 0
NET TAX PAYABLE	\$ 10,638,177	\$ 9,229,933	\$ 17,427,086	\$ 38,224,069	\$ 3,751,314	\$ 1,364,087,767	\$ 6,589,642

TABLE 39
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1992

	<u>HUBBARD</u>	<u>ISANTI</u>	<u>ITASCA</u>	<u>JACKSON</u>	<u>KANABEC</u>	<u>KANDIYOHI</u>	<u>KITTSON</u>
<u>Net Tax Capacity (1)</u>							
Real	\$ 9,860,710	\$ 9,307,467	\$ 30,104,237	\$ 9,033,142	\$ 4,414,937	\$ 19,148,429	\$ 5,013,487
Personal	961,470	530,374	2,585,670	672,577	78,391	548,015	1,040,749
TOTAL	\$ 10,822,180	\$ 9,837,841	\$ 32,689,907	\$ 9,705,719	\$ 4,493,328	\$ 19,696,444	\$ 6,054,236
<u>Average Rate of Taxation (2)</u>							
Percent	94.108	120.422	104.441	91.579	128.824	112.406	95.653
<u>Levy Including Special Assessment</u>							
County	\$ 4,619,203	\$ 5,163,198	\$ 15,226,873	\$ 3,033,563	\$ 2,709,339	\$ 9,866,795	\$ 1,930,738
City	376,745	1,400,694	3,295,064	615,496	296,008	3,383,276	528,500
Town	1,018,060	962,308	1,636,152	682,578	307,018	972,679	381,724
School District (3)	5,060,945	4,233,927	13,202,949	4,558,181	2,347,805	9,367,031	3,467,896
Special District (4)	48,092	19,427	200,823	34,649	9,175	231,747	96,301
Tax Increment Financing	13,202	387,261	872,724	286,048	177,987	596,625	0
Contribution	0	0	0	0	0	0	0
Power Line	0	0	28,444	0	0	4,809	0
TOTAL	\$ 11,136,247	\$ 12,166,815	\$ 34,463,029	\$ 9,210,515	\$ 5,847,332	\$ 24,422,962	\$ 6,405,159
<u>Levy Excluding Special Assessment</u>							
County	\$ 3,800,728	\$ 5,163,198	\$ 15,226,147	\$ 2,801,482	\$ 2,684,245	\$ 8,577,478	\$ 1,516,732
City	277,856	1,088,627	2,975,297	525,449	262,476	2,471,148	328,406
Town	983,725	954,529	1,635,330	682,578	306,798	891,187	381,724
School District (3)	5,060,945	4,233,927	13,202,949	4,558,181	2,347,805	9,367,031	3,467,896
Special District (4)	48,092	19,427	200,823	34,649	9,175	231,747	96,301
Tax Increment Financing	13,202	387,261	872,724	286,048	177,987	596,625	0
Contribution	0	0	0	0	0	0	0
Power Line	0	0	28,444	0	0	4,809	0
TOTAL	\$ 10,184,548	\$ 11,846,969	\$ 34,141,714	\$ 8,888,387	\$ 5,788,486	\$ 22,140,025	\$ 5,791,059
<u>Taconite Tax Credit (5)</u>	\$ 0	\$ 0	\$ 2,493,775	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other Credits</u>							
Disparity Reduct. Credit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Power Line Credit	0	0	2,230	0	0	1,258	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	\$ 2,230	\$ 0	\$ 0	\$ 1,258	\$ 0
NET TAX PAYABLE	\$ 10,184,548	\$ 11,846,969	\$ 31,645,709	\$ 8,888,387	\$ 5,788,486	\$ 22,138,767	\$ 5,791,059

TABLE 39
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1992

	<u>KOOCHICHING</u>	<u>LAC QUI PARLE</u>	<u>LAKE</u>	<u>LAKE/WOODS</u>	<u>LE SUEUR</u>	<u>LINCOLN</u>	<u>LYON</u>
<u>Net Tax Capacity (1)</u>							
Real	\$ 7,842,411	\$ 4,918,726	\$ 4,345,731	\$ 1,809,211	\$ 9,886,160	\$ 2,680,382	\$ 12,833,283
Personal	411,394	191,475	229,492	77,347	484,441	980,415	1,330,197
TOTAL	\$ 8,253,805	\$ 5,110,201	\$ 4,575,223	\$ 1,886,558	\$ 10,370,601	\$ 3,660,797	\$ 14,163,480
<u>Average Rate of Taxation (2)</u>							
Percent	108.009	91.743	142.869	134.002	114.799	108.048	98.522
<u>Levy Including Special Assessment</u>							
County	\$ 2,408,365	\$ 1,739,653	\$ 3,359,010	\$ 1,472,903	\$ 4,198,076	\$ 2,324,039	\$ 4,805,786
City	1,360,196	595,339	603,493	86,248	1,538,056	242,096	2,237,020
Town	34,608	341,483	344,018	147,856	564,694	227,708	353,988
School District (3)	2,372,253	2,135,124	1,782,820	1,142,518	5,632,742	1,468,391	5,970,105
Special District (4)	153,085	146,258	54,978	8,452	23,496	212,102	56,819
Tax Increment Financing	2,765,713	39,436	430,703	0	255,594	0	1,072,809
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 9,094,220	\$ 4,997,293	\$ 6,575,022	\$ 2,857,977	\$ 12,212,658	\$ 4,474,336	\$ 14,496,527
<u>Levy Excluding Special Assessment</u>							
County	\$ 2,404,994	\$ 1,575,375	\$ 3,359,010	\$ 1,147,483	\$ 4,143,759	\$ 2,004,254	\$ 4,599,661
City	1,316,600	506,544	568,748	81,748	1,316,205	227,245	1,919,569
Town	34,608	340,791	340,324	147,856	533,503	227,708	335,132
School District (3)	2,372,253	2,135,124	1,782,820	1,142,518	5,632,742	1,468,391	5,970,105
Special District (4)	20,652	90,991	54,978	8,421	23,496	27,837	56,819
Tax Increment Financing	2,765,713	39,436	430,703	0	255,594	0	1,072,809
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 8,914,820	\$ 4,688,261	\$ 6,536,583	\$ 2,528,026	\$ 11,905,299	\$ 3,955,435	\$ 13,954,095
<u>Taconite Tax Credit (5)</u>	\$ 4,611	\$ 0	\$ 690,861	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other Credits</u>							
Disparity Reduct. Credit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Power Line Credit	1,170	0	0	2,086	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	\$ 1,170	\$ 0	\$ 0	\$ 2,086	\$ 0	\$ 0	\$ 0
NET TAX PAYABLE	\$ 8,909,039	\$ 4,688,261	\$ 5,845,722	\$ 2,525,940	\$ 11,905,299	\$ 3,955,435	\$ 13,954,095

TABLE 39
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1992

	<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	\$ 12,901,399	\$ 1,744,228	\$ 6,583,124	\$ 15,216,568	\$ 9,113,098	\$ 6,732,988	\$ 11,145,633
Personal	242,772	133,595	1,130,754	1,750,718	505,411	276,474	960,651
TOTAL	\$ 13,144,171	\$ 1,877,823	\$ 7,713,878	\$ 16,967,286	\$ 9,618,509	\$ 7,009,462	\$ 12,106,284
<u>Average Rate of Taxation (2)</u>							
Percent	121.611	143.884	83.746	90.764	106.256	152.023	124.449
<u>Levy Including Special Assessment</u>							
County	\$ 5,499,948	\$ 1,663,072	\$ 2,468,401	\$ 5,464,121	\$ 3,635,723	\$ 4,819,731	\$ 7,062,090
City	3,943,721	196,654	353,084	2,333,342	1,093,977	1,048,775	1,344,259
Town	500,829	131,291	672,547	710,663	921,981	443,955	895,270
School District (3)	6,370,533	913,955	3,455,892	7,987,253	4,503,484	4,100,930	6,266,003
Special District (4)	80,357	53,606	273,238	76,977	62,607	14,461	45,331
Tax Increment Financing	549,667	14,911	0	258,272	246,926	444,803	379,293
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	17,511	7,057	0
TOTAL	\$ 16,945,055	\$ 2,973,489	\$ 7,223,162	\$ 16,830,628	\$ 10,482,209	\$ 10,879,712	\$ 15,992,246
<u>Levy Excluding Special Assessment</u>							
County	\$ 5,420,631	\$ 1,482,340	\$ 1,852,128	\$ 4,590,327	\$ 3,562,655	\$ 4,814,407	\$ 6,458,080
City	3,088,048	107,479	349,027	1,817,918	955,140	841,110	1,024,451
Town	500,756	130,971	650,437	707,239	903,772	433,216	892,989
School District (3)	6,370,533	913,955	3,455,892	7,987,253	4,503,484	4,100,930	6,266,003
Special District (4)	55,118	52,222	152,563	39,128	30,737	14,461	45,331
Tax Increment Financing	549,667	14,911	0	258,272	246,926	444,803	379,293
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	17,511	7,057	0
TOTAL	\$ 15,984,753	\$ 2,701,878	\$ 6,460,047	\$ 15,400,137	\$ 10,220,225	\$ 10,655,984	\$ 15,066,147
<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	9,835	2,945	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	\$ 9,835	\$ 2,945	\$ 0
NET TAX PAYABLE	\$ 15,984,753	\$ 2,701,878	\$ 6,460,047	\$ 15,400,137	\$ 10,210,390	\$ 10,653,039	\$ 15,066,147

TABLE 39
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1992

	<u>MOWER</u>	<u>MURRAY</u>	<u>NICOLLET</u>	<u>NOBLES</u>	<u>NORMAN</u>	<u>OLMSTED</u>	<u>OTTER TAIL</u>
<u>Net Tax Capacity (1)</u>							
Real	\$ 16,183,195	\$ 6,259,656	\$ 11,860,419	\$ 11,329,348	\$ 5,485,342	\$ 65,351,527	\$ 23,371,922
Personal	447,450	680,835	351,912	193,251	182,583	1,236,835	883,010
TOTAL	\$ 16,630,645	\$ 6,940,491	\$ 12,212,331	\$ 11,522,599	\$ 5,667,925	\$ 66,588,362	\$ 24,254,932
<u>Average Rate of Taxation (2)</u>							
Percent	129.609	89.573	121.396	97.809	104.294	118.866	107.605
<u>Levy Including Special Assessment</u>							
County	\$ 8,156,668	\$ 2,334,232	\$ 6,205,170	\$ 3,681,499	\$ 2,632,730	\$ 25,219,712	\$ 10,077,546
City	2,960,448	411,528	2,500,820	1,894,495	488,193	13,673,338	2,616,066
Town	913,897	443,870	407,757	504,044	335,749	1,412,974	2,217,229
School District (3)	9,544,082	3,314,521	6,026,369	5,053,279	3,072,423	36,429,267	11,331,024
Special District (4)	73,334	60,398	26,755	115,703	153,827	0	496,549
Tax Increment Financing	457,451	10,562	637,881	413,264	37,848	3,875,745	587,104
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 22,105,880	\$ 6,575,111	\$ 15,804,752	\$ 11,662,284	\$ 6,720,770	\$ 80,611,036	\$ 27,325,518
<u>Levy Excluding Special Assessment</u>							
County	\$ 7,888,922	\$ 2,055,982	\$ 5,785,784	\$ 3,587,336	\$ 1,965,793	\$ 25,188,507	\$ 9,186,790
City	2,683,927	374,367	1,943,789	1,612,348	386,346	12,331,753	2,361,526
Town	907,095	442,798	404,665	504,004	295,087	1,325,411	2,154,082
School District (3)	9,544,082	3,314,521	6,026,369	5,053,279	3,072,423	36,429,267	11,331,024
Special District (4)	73,334	18,604	26,755	99,923	153,827	0	479,044
Tax Increment Financing	457,451	10,562	637,881	413,264	37,848	3,875,745	587,104
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 21,554,811	\$ 6,216,834	\$ 14,825,243	\$ 11,270,154	\$ 5,911,324	\$ 79,150,683	\$ 26,099,570
<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	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	\$ 21,554,811	\$ 6,216,834	\$ 14,825,243	\$ 11,270,154	\$ 5,911,324	\$ 79,150,683	\$ 26,099,570

TABLE 39
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1992

	<u>PENNINGTON</u>	<u>PINE</u>	<u>PIPESTONE</u>	<u>POLK</u>	<u>POPE</u>	<u>RAMSEY</u>	<u>RED LAKE</u>
<u>Net Tax Capacity (1)</u>							
Real	\$ 3,740,441	\$ 9,185,108	\$ 4,477,286	\$ 17,615,228	\$ 4,821,825	\$ 350,636,021	\$ 1,551,698
Personal	611,529	833,819	283,611	1,508,664	417,486	20,796,566	485,520
TOTAL	\$ 4,351,970	\$ 10,018,927	\$ 4,760,897	\$ 19,123,892	\$ 5,239,311	\$ 371,432,587	\$ 2,037,218
<u>Average Rate of Taxation (2)</u>							
Percent	133.565	115.219	107.364	105.596	123.768	127.326	110.633
<u>Levy Including Special Assessment</u>							
County	\$ 2,437,833	\$ 4,355,959	\$ 2,289,878	\$ 8,499,779	\$ 2,267,034	\$ 114,637,123	\$ 914,558
City	1,063,946	710,936	600,079	2,975,530	716,372	97,626,485	329,777
Town	160,484	831,820	219,251	1,232,969	417,262	1,258,349	143,786
School District (3)	2,375,976	5,319,210	1,954,873	8,495,069	3,024,572	170,122,805	937,865
Special District (4)	83,234	188,755	153,866	753,528	186,782	16,954,424	35,156
Tax Increment Financing	0	237,729	197,305	287,920	102,220	41,282,370	19,389
Contribution	0	0	0	0	0	55,362,628	0
Power Line	0	45,361	0	0	22,632	0	0
TOTAL	\$ 6,121,473	\$ 11,689,770	\$ 5,415,252	\$ 22,244,795	\$ 6,736,874	\$ 497,244,184	\$ 2,380,531
<u>Levy Excluding Special Assessment</u>							
County	\$ 2,358,674	\$ 4,355,959	\$ 2,218,995	\$ 7,405,837	\$ 2,096,186	\$ 114,637,123	\$ 806,343
City	834,334	634,457	511,718	2,222,988	636,777	74,300,650	311,300
Town	160,484	805,765	218,835	1,224,783	415,406	576,569	143,786
School District (3)	2,375,976	5,319,210	1,954,873	8,495,069	3,024,572	170,122,805	937,865
Special District (4)	83,234	145,192	9,772	557,498	186,782	16,647,196	35,156
Tax Increment Financing	0	237,729	197,305	287,920	102,220	41,282,370	19,389
Contribution	0	0	0	0	0	55,362,628	0
Power Line	0	45,361	0	0	22,632	0	0
TOTAL	\$ 5,812,702	\$ 11,543,673	\$ 5,111,498	\$ 20,194,095	\$ 6,484,575	\$ 472,929,341	\$ 2,253,839
<u>Taconite Tax Credit (5)</u>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Other Credits</u>							
Disparity Reduct. Credit	\$ 0	\$ 0	\$ 0	\$ 677,661	\$ 0	\$ 0	\$ 0
Power Line Credit	0	9,598	0	0	9,420	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	\$ 9,598	\$ 0	\$ 677,661	\$ 9,420	\$ 0	\$ 0
NET TAX PAYABLE	\$ 5,812,702	\$ 11,534,075	\$ 5,111,498	\$ 19,516,434	\$ 6,475,155	\$ 472,929,341	\$ 2,253,839

TABLE 39
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1992

	<u>REDWOOD</u>	<u>RENVILLE</u>	<u>RICE</u>	<u>ROCK</u>	<u>ROSEAU</u>	<u>ST. LOUIS</u>	<u>SCOTT</u>
<u>Net Tax Capacity (1)</u>							
Real	\$ 10,697,696	\$ 13,182,395	\$ 19,918,698	\$ 5,682,696	\$ 6,005,563	\$ 68,801,377	\$ 38,773,064
Personal	197,879	372,209	1,032,080	85,954	357,505	6,274,845	1,164,970
TOTAL	\$ 10,895,575	\$ 13,554,604	\$ 20,950,778	\$ 5,768,650	\$ 6,363,068	\$ 75,076,222	\$ 39,938,034
<u>Average Rate of Taxation (2)</u>							
Percent	98.385	80.471	120.674	93.301	125.451	136.202	125.585
<u>Levy Including Special Assessment</u>							
County	\$ 3,733,402	\$ 3,451,641	\$ 7,152,258	\$ 2,338,883	\$ 2,175,002	\$ 46,913,131	\$ 13,169,190
City	1,424,086	1,776,398	4,279,167	428,618	969,446	14,653,674	8,379,372
Town	618,417	795,066	875,644	405,841	332,471	3,287,894	923,955
School District (3)	5,237,874	5,300,315	12,874,528	2,542,629	4,702,606	28,893,039	18,316,785
Special District (4)	24,890	50,566	107,868	16,040	131,277	631,770	889,718
Tax Increment Financing	53,939	207,681	1,599,304	88,044	55,452	8,799,370	5,845,777
Contribution	0	0	0	0	0	0	5,151,559
Power Line	0	0	0	0	20,291	93,280	0
TOTAL	\$ 11,092,608	\$ 11,581,667	\$ 26,888,769	\$ 5,820,055	\$ 8,386,545	\$ 103,272,158	\$ 52,676,356
<u>Levy Excluding Special Assessment</u>							
County	\$ 3,557,895	\$ 3,187,362	\$ 6,718,403	\$ 1,918,476	\$ 2,032,708	\$ 46,907,629	\$ 13,036,064
City	1,249,889	1,400,846	3,174,131	411,428	737,738	13,690,574	6,207,533
Town	595,152	760,805	807,977	405,589	302,478	3,239,774	772,005
School District (3)	5,237,874	5,300,315	12,874,528	2,542,629	4,702,606	28,893,039	18,316,785
Special District (4)	24,890	50,456	107,868	16,040	131,277	631,770	826,294
Tax Increment Financing	53,939	207,681	1,599,304	88,044	55,452	8,799,370	5,845,777
Contribution	0	0	0	0	0	0	5,151,559
Power Line	0	0	0	0	20,291	93,280	0
TOTAL	\$ 10,719,639	\$ 10,907,465	\$ 25,282,211	\$ 5,382,206	\$ 7,982,550	\$ 102,255,436	\$ 50,156,017
<u>Taconite Tax Credit (5)</u>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,898,166	\$ 0
<u>Other Credits</u>							
Disparity Reduct. Credit	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Power Line Credit	0	0	0	0	3,644	3,543	0
Agricultural Preserves Credit (6)	0	0	0	0	0	0	8,835
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	\$ 3,644	\$ 3,543	\$ 8,835
NET TAX PAYABLE	\$ 10,719,639	\$ 10,907,465	\$ 25,282,211	\$ 5,382,206	\$ 7,978,906	\$ 98,353,727	\$ 50,147,182

TABLE 39
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1992

	<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	\$ 52,675,336	\$ 7,027,002	\$ 55,147,177	\$ 15,130,774	\$ 4,460,897	\$ 4,945,039	\$ 6,482,531
Personal	1,309,909	201,124	2,065,481	681,349	359,242	461,523	393,467
TOTAL	\$ 53,985,245	\$ 7,228,126	\$ 57,212,658	\$ 15,812,123	\$ 4,820,139	\$ 5,406,562	\$ 6,875,998
<u>Average Rate of Taxation (2)</u>							
Percent	70.851	110.799	116.585	110.154	114.554	112.888	140.319
<u>Levy Including Special Assessment</u>							
County	\$ 10,297,619	\$ 3,719,876	\$ 20,084,641	\$ 4,834,125	\$ 2,344,221	\$ 3,155,509	\$ 4,402,833
City	7,988,890	1,012,099	12,814,010	3,115,858	701,823	509,278	856,193
Town	1,098,988	515,341	3,462,425	493,472	218,083	304,770	910,860
School District (3)	18,444,173	2,999,579	27,120,468	8,184,410	2,446,511	2,338,376	3,664,687
Special District (4)	330,708	40,805	606,717	32,892	8,173	28,321	27,722
Tax Increment Financing	957,029	248,770	5,268,872	1,414,224	76,197	316,207	206,662
Contribution	0	0	0	0	0	0	0
Power Line	16,255	0	21,673	0	1,830	0	0
TOTAL	\$ 39,133,662	\$ 8,536,470	\$ 69,378,806	\$ 18,074,981	\$ 5,796,838	\$ 6,652,461	\$ 10,068,957
<u>Levy Excluding Special Assessment</u>							
County	\$ 10,276,180	\$ 3,356,941	\$ 19,798,614	\$ 4,717,902	\$ 2,179,950	\$ 2,638,159	\$ 4,399,867
City	7,147,965	849,954	10,543,646	2,574,942	590,915	478,486	621,440
Town	1,076,952	512,609	3,341,177	493,340	218,083	303,799	740,232
School District (3)	18,444,173	2,999,579	27,120,468	8,184,410	2,446,511	2,338,376	3,664,687
Special District (4)	330,708	40,805	606,717	32,892	8,173	28,321	15,429
Tax Increment Financing	957,029	248,770	5,268,872	1,414,224	76,197	316,207	206,662
Contribution	0	0	0	0	0	0	0
Power Line	16,255	0	21,673	0	1,830	0	0
TOTAL	\$ 38,249,262	\$ 8,008,658	\$ 66,701,167	\$ 17,417,710	\$ 5,521,659	\$ 6,103,348	\$ 9,648,317
<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	3,633	0	11,977	0	820	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	\$ 3,633	\$ 0	\$ 11,977	\$ 0	\$ 820	\$ 0	\$ 0
NET TAX PAYABLE	\$ 38,245,629	\$ 8,008,658	\$ 66,689,190	\$ 17,417,710	\$ 5,520,839	\$ 6,103,348	\$ 9,648,317

TABLE 39
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1992

	<u>TRAVERSE</u>	<u>WABASHA</u>	<u>WADENA</u>	<u>WASECA</u>	<u>WASHINGTON</u>	<u>WATONWAN</u>	<u>WILKIN</u>
<u>Net Tax Capacity (1)</u>							
Real	\$ 3,605,363	\$ 8,296,433	\$ 3,352,515	\$ 9,197,043	\$ 105,928,386	\$ 6,656,763	\$ 5,235,091
Personal	213,690	272,138	597,942	457,988	4,282,038	267,319	225,853
TOTAL	\$ 3,819,053	\$ 8,568,571	\$ 3,950,457	\$ 9,655,031	\$ 110,210,424	\$ 6,924,082	\$ 5,460,944
<u>Average Rate of Taxation (2)</u>							
Percent	97.305	105.963	140.803	110.060	112.586	108.106	101.209
<u>Levy Including Special Assessment</u>							
County	\$ 1,694,875	\$ 3,365,717	\$ 2,484,785	\$ 4,609,265	\$ 29,078,227	\$ 2,882,540	\$ 2,515,362
City	372,470	1,780,760	663,644	1,194,018	25,225,118	822,606	464,135
Town	161,395	496,785	231,348	416,193	2,931,477	372,218	285,237
School District (3)	1,622,108	3,537,892	2,359,304	4,583,713	56,120,225	3,211,144	2,599,727
Special District (4)	32,863	21,190	11,212	21,849	3,972,927	17,761	33,477
Tax Increment Financing	17,927	292,046	59,640	62,063	5,189,625	320,214	29,423
Contribution	0	0	0	0	11,784,105	0	0
Power Line	8,197	0	0	0	23,314	0	0
TOTAL	\$ 3,909,835	\$ 9,494,390	\$ 5,809,933	\$ 10,887,101	\$ 134,325,018	\$ 7,626,483	\$ 5,927,361
<u>Levy Excluding Special Assessment</u>							
County	\$ 1,589,824	\$ 3,365,717	\$ 2,325,295	\$ 4,559,319	\$ 27,749,508	\$ 2,861,191	\$ 2,311,968
City	283,921	1,370,955	578,798	1,010,229	16,901,697	715,065	267,161
Town	161,290	491,709	228,125	389,133	2,433,455	367,065	285,237
School District (3)	1,622,108	3,537,892	2,359,304	4,583,713	56,120,225	3,211,144	2,599,727
Special District (4)	32,863	21,190	11,212	21,849	3,879,795	10,657	33,477
Tax Increment Financing	17,927	292,046	59,640	62,063	5,189,625	320,214	29,423
Contribution	0	0	0	0	11,784,105	0	0
Power Line	8,197	0	0	0	23,314	0	0
TOTAL	\$ 3,716,130	\$ 9,079,509	\$ 5,562,374	\$ 10,626,306	\$ 124,081,724	\$ 7,485,336	\$ 5,526,993
<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	\$ 41,924
Power Line Credit	6,221	0	0	0	11,765	0	0
Agricultural Preserves Credit (6)	0	0	0	0	4,921	0	0
County Conservation Credit	0	0	0	106,411	0	0	0
Enterprise Zone Credit	0	0	0	0	0	0	29,040
Disaster Credit	0	0	0	0	0	0	0
TOTAL	\$ 6,221	\$ 0	\$ 0	\$ 106,411	\$ 16,686	\$ 0	\$ 70,964
NET TAX PAYABLE	\$ 3,709,909	\$ 9,079,509	\$ 5,562,374	\$ 10,519,895	\$ 124,065,038	\$ 7,485,336	\$ 5,456,029

TABLE 39
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1992

	<u>WINONA</u>	<u>WRIGHT</u>	<u>YELLOW MEDICINE</u>	<u>STATEWIDE TOTAL</u>	
<u>Net Tax Capacity (1)</u>					
Real	\$ 18,294,906	\$ 46,424,211	\$ 6,325,871	\$ 3,095,922,721	(1) Includes tax increment financing values where there are tax increment financing levies.
Personal	612,429	1,296,085	266,988	132,766,806	
TOTAL	\$ 18,907,335	\$ 47,720,296	\$ 6,592,859	\$ 3,228,689,527	
<u>Average Rate of Taxation (2)</u>					
Percent	108.993	104.620	100.094	115.011	(2) The average rate of taxation is exclusive of special assessments.
<u>Levy Including Special Assessment</u>					
County	\$ 6,748,699	\$ 13,796,839	\$ 2,959,628	\$ 1,013,747,532	(3) Includes Technical Colleges, namely #287, #916 amd #917.
City	4,688,161	6,912,700	648,859	640,764,965	
Town	698,811	2,711,242	477,276	69,158,308	
School District (3)	8,163,437	24,832,221	2,687,923	1,460,231,019	(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)	154,615	528,981	236,318	93,413,071	
Tax Increment Financing Contribution	960,597	3,078,326	101,838	255,788,716	
Power Line	0	0	0	339,982,742	
Power Line	0	20,312	0	467,315	
TOTAL	\$ 21,414,320	\$ 51,880,621	\$ 7,111,842	\$ 3,873,553,668	
<u>Levy Excluding Special Assessment</u>					
County	\$ 6,748,699	\$ 13,688,354	\$ 2,772,892	\$ 989,221,703	(5) Includes the following amount of Supplementary Homestead Credit: Aitkin \$ 927 Itasca 245,976 St. Louis 92,404 \$ 339,307
City	3,891,414	5,318,927	507,437	511,869,787	
Town	688,882	2,458,010	472,158	64,357,525	
School District (3)	8,163,437	24,832,221	2,687,923	1,460,231,019	
Special District (4)	154,615	528,981	56,808	91,434,916	
Tax Increment Financing Contribution	960,597	3,078,326	101,838	255,788,716	
Power Line	0	0	0	339,982,742	
Power Line	0	20,312	0	467,315	
TOTAL	\$ 20,607,644	\$ 49,925,131	\$ 6,599,056	\$ 3,713,353,723	
<u>Taconite Tax Credit (5)</u>	\$ 0	\$ 0	\$ 0	\$ 8,568,713	
<u>Other Credits</u>					
Disparity Reduct. Credit	0	0	0	2,591,858	(6) Agricultural Preserves Credit is in 7-county metro area only.
Power Line Credit	0	10,954	0	133,334	
Agricultural Preserves Credit (6)	0	0	0	108,162	
County Conservation Credit	5,014	12,534	0	123,959	
Enterprise Zone Credit	0	0	0	29,040	
Disaster Credit	4,044	0	0	4,044	
TOTAL	\$ 9,058	\$ 23,488	\$ 0	\$ 2,990,397	
NET TAX PAYABLE	\$ 20,598,586	\$ 49,901,643	\$ 6,599,056	\$ 3,701,794,613	

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

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

The following list is not a complete digest of all the levies. It is merely a general index to the nature of each category as found on the abstract. Tables 40 through 44 are patterned after the design of the abstract headings.

COUNTY LEVIES

<u>Column Heading</u>	<u>Items Included Within Column Heading</u>
General	General revenue, county or regional jail construction, other county buildings, public employees' retirement and social security funds, employees on leave from the state, ambulance service, health department and county controlled hospital districts, mental health services, nursing homes, cattle testing, agricultural societies and extension committees, civil defense, correction centers, probation services, sheltered workshops, senior citizen recreation programs, historical societies, insect and weed control, solid waste programs, parks and monuments, 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

County Special Assessments.....

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

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

CITY/TOWNSHIP LEVIES

<u>Column Heading</u>	<u>Items Included Within Column Heading</u>
General Revenue - 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 - 1991 Payable 1992".

<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.

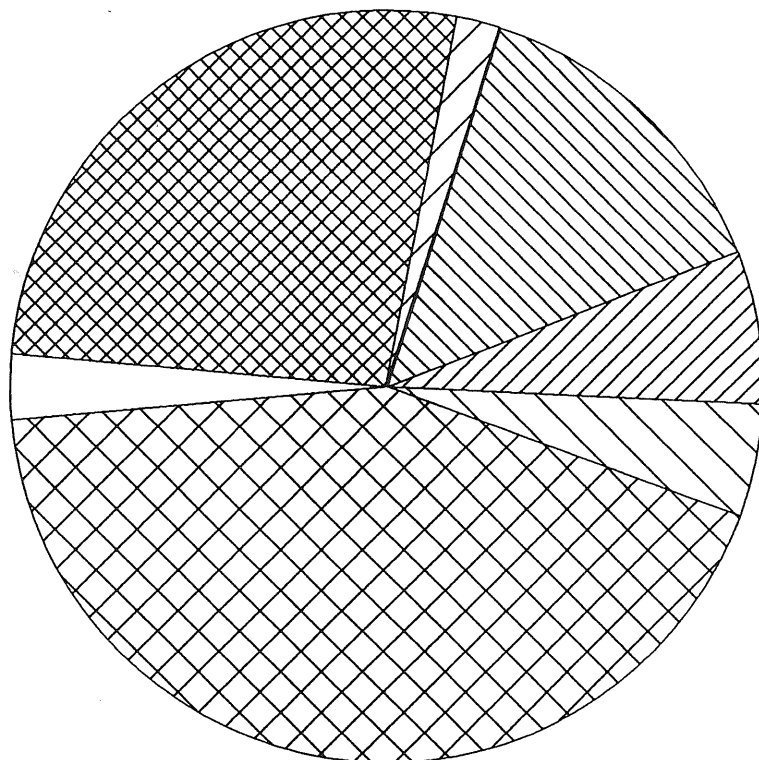
School district levies in this bulletin also include levy amounts for education districts and secondary co-op facilities.

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 all revenue, including tort liability, and debt. There are 18 main categories of special taxing districts as described in "1991 Tax Levy Authorizations and Limitations" and its 1992 Supplement as prepared and published by the Department of Revenue.

1. General Provisions
2. Economic Development Authorities
3. Hospital Districts
4. Housing and Redevelopment Authority
5. Medical Clinic Districts
6. Metropolitan Airport 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 1992



Percentage of Gross Tax

	COUNTY	26.6%
	TOWN	1.7%
	CITY	13.8%
	CONTRIBUTION TAX	9.2%
	TAX INCREMENT FINANCING	6.9%
	SCHOOL DISTRICT	39.3%
	SPECIAL TAXING DISTRICT	2.5%
	TOTAL	100% *

TOTAL GROSS TAX = \$3,713,353,723

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

TABLE 40
COUNTY GOVERNMENT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1992 (1)

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	1,450,304	439,555	944,429	1,337,341	69,418	0	4,241,047	0	4,241,047
ANOKA	16,670,574	3,546,664	5,268,225	9,000,358	2,608,016	0	37,093,837	0	37,093,837
BECKER	3,188,101	471,346	741,934	2,410,044	82,192	67,412	6,961,030	504,020	7,465,050
BELTRAMI	2,865,041	344,452	694,970	2,511,906	86,824	0	6,503,193	924,945	7,428,138
BENTON	2,304,133	169,655	975,965	1,559,267	178,595	0	5,187,615	20,324	5,207,939
BIG STONE	585,395	0	328,718	416,092	15,804	0	1,346,009	77,121	1,423,130
BLUE EARTH	3,309,837	81,714	2,767,293	2,628,120	213,377	1,499,143	10,499,484	257,819	10,757,303
BROWN	2,027,162	0	852,909	1,253,117	0	0	4,133,188	415,458	4,548,646
CARLTON	3,086,469	473,760	1,239,127	2,232,157	31,881	0	7,063,395	0	7,063,395
CARVER	6,142,528	596,378	1,420,985	2,804,164	0	0	10,764,055	405,858	11,169,913
CASS	3,516,207	905,059	632,972	2,421,440	102,826	0	7,578,504	434,850	8,013,354
CHIPPEWA	1,175,600	0	445,257	1,223,867	107,851	0	2,952,576	371,679	3,324,255
CHISAGO	3,362,537	689,139	1,098,508	1,637,760	111,147	0	6,899,092	404,917	7,304,009
CLAY	3,187,991	76,201	1,045,069	3,858,189	122,869	0	8,290,319	1,912,499	10,202,818
CLEARWATER	1,228,253	144,165	370,460	928,451	0	0	2,671,329	274,879	2,946,208
COOK	1,436,991	50,490	442,930	358,715	34,897	59,825	2,383,848	11,810	2,395,658
COTTONWOOD	1,976,192	0	610,292	863,845	0	0	3,450,329	135,542	3,585,871
CROW WING	4,808,716	733,305	1,560,811	2,877,673	127,721	43,420	10,151,646	603,639	10,755,285
DAKOTA	19,487,893	3,584,788	4,305,260	17,552,966	2,880,409	1,915,402	49,726,718	3,194	49,729,912
DODGE	1,432,149	0	649,139	354,448	27,076	0	2,462,812	84,135	2,546,947
DOUGLAS	2,508,261	641,024	830,524	1,752,601	120,268	0	5,852,679	499,205	6,351,884
FARIBAULT	1,412,513	152,051	934,334	675,958	102,858	0	3,277,715	458,670	3,736,385
FILLMORE	1,601,590	25,481	695,627	535,229	30,476	61,823	2,950,226	155,302	3,105,528
FREEBORN	2,601,978	323,073	939,193	2,663,179	59,968	126,998	6,714,389	844,606	7,558,995
GOODHUE	2,725,714	674,175	2,078,538	1,835,948	97,902	999,375	8,411,652	0	8,411,652
GRANT	777,454	0	379,995	357,045	0	0	1,514,494	59,003	1,573,497
HENNEPIN	136,891,056	16,586,015	0	126,293,610	18,143,710	0	297,914,392	0	297,914,392
HOUSTON	1,660,853	0	532,941	598,146	11,928	0	2,803,868	0	2,803,868
HUBBARD	1,503,453	121,595	769,884	1,367,374	38,422	0	3,800,728	818,475	4,619,203
ISANTI	2,386,264	291,942	796,239	1,610,582	78,172	0	5,163,198	0	5,163,198

TABLE 40
COUNTY GOVERNMENT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1992 (1)

COUNTY	COUNTY AND/OR REGIONAL					TOTAL COUNTY LEVY		TOTAL COUNTY LEVY	
	GENERAL	INDEBTEDNESS	ROAD AND	WELFARE	LIBRARY	MISCELLANEOUS	EXCLUDING	COUNTY	INCLUDING
	REVENUE		BRIDGE		SPECIAL ASSESSMENTS		SPECIAL ASSESSMENTS	SPECIAL ASSESSMENTS	
ITASCA	5,073,532	1,539,797	3,627,141	4,857,155	128,521	0	15,226,147	726	15,226,873
JACKSON	1,258,304	111,965	728,482	633,721	69,010	0	2,801,482	232,081	3,033,563
KANABEC	1,182,815	83,599	702,829	715,002	0	0	2,684,245	25,094	2,709,339
KANDIYOHI	3,205,368	686,851	1,376,570	3,209,193	99,495	0	8,577,478	1,289,317	9,866,795
KITTSO	947,513	0	365,453	203,766	0	0	1,516,732	414,006	1,930,738
KOOCHICHING	547,305	101,937	615,452	1,140,300	0	0	2,404,994	3,371	2,408,365
LAC QUI PARL	739,377	0	384,969	426,929	24,101	0	1,575,375	164,278	1,739,653
LAKE	1,273,302	225,476	747,951	1,112,282	0	0	3,359,010	0	3,359,010
LAKE OF WOOD	494,754	121,462	221,985	309,282	0	0	1,147,483	325,420	1,472,903
LE SUEUR	1,368,181	70,833	1,360,762	1,044,982	140,122	158,879	4,143,759	54,317	4,198,076
LINCOLN	823,654	192,269	486,666	491,553	10,111	0	2,004,254	319,785	2,324,039
LYON	2,113,844	0	978,617	1,403,366	103,833	0	4,599,661	206,125	4,805,786
MCLEOD	1,647,037	625,688	964,718	2,124,509	58,679	0	5,420,631	79,317	5,499,948
MAHNOMEN	884,842	147,011	180,619	264,455	5,413	0	1,482,340	180,732	1,663,072
MARSHALL	835,135	0	594,580	422,414	0	0	1,852,128	616,273	2,468,401
MARTIN	1,891,662	0	1,046,954	1,064,484	206,216	381,011	4,590,327	873,794	5,464,121
MEEKER	1,613,028	59,026	702,331	1,129,427	58,843	0	3,562,655	73,068	3,635,723
MILLE LAC	1,973,649	198,974	646,065	1,927,311	67,838	570	4,814,407	5,324	4,819,731
MORRISON	2,368,992	715,855	1,481,868	1,687,086	204,278	0	6,458,080	604,010	7,062,090
MOWER	3,495,335	0	1,492,586	2,777,271	123,730	0	7,888,922	267,746	8,156,668
MURRAY	1,018,696	60,468	377,993	577,783	21,041	0	2,055,982	278,250	2,334,232
NICOLLET	2,679,508	510,755	778,099	1,743,221	74,201	0	5,785,784	419,386	6,205,170
NOBLES	1,556,147	0	513,807	1,299,081	218,300	0	3,587,336	94,163	3,681,499
NORMAN	927,883	0	634,424	401,309	0	2,177	1,965,793	666,937	2,632,730
OLMSTED	11,761,224	1,356,144	3,829,634	7,811,288	430,217	0	25,188,507	31,205	25,219,712
OTTERTAIL	4,480,547	433,112	949,816	3,212,231	111,083	0	9,186,790	890,756	10,077,546
PENNINGTON	1,121,683	149,976	349,930	737,086	0	0	2,358,674	79,159	2,437,833
PINE	2,220,085	127,440	728,944	1,279,490	0	0	4,355,959	0	4,355,959
PIPESTONE	916,470	278,416	428,526	585,151	10,433	0	2,218,995	70,883	2,289,878
POLK	2,456,704	0	1,729,488	3,080,378	139,267	0	7,405,837	1,093,942	8,499,779

TABLE 40
COUNTY GOVERNMENT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1992 (1)

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
POPE	1,148,024	96,126	328,667	496,431	26,937	0	2,096,186	170,848	2,267,034
RAMSEY	56,082,696	10,318,276	0	44,770,776	3,465,375	0	114,637,123	0	114,637,123
RED LAKE	425,603	0	244,867	135,873	0	0	806,343	108,215	914,558
REDWOOD	1,777,633	0	898,197	846,284	35,781	0	3,557,895	175,507	3,733,402
RENVILLE	1,038,237	0	721,288	1,427,837	0	0	3,187,362	264,279	3,451,641
RICE	2,708,542	226,526	982,066	2,661,870	139,399	0	6,718,403	433,855	7,152,258
ROCK	1,015,480	0	463,079	384,629	52,990	2,297	1,918,476	420,407	2,338,883
ROSEAU	985,952	0	541,128	475,541	0	30,087	2,032,708	142,294	2,175,002
ST LOUIS	19,033,711	1,134,514	5,886,443	20,689,422	163,539	0	46,907,629	5,502	46,913,131
SCOTT	6,967,170	778,319	2,126,824	2,806,373	357,379	0	13,036,064	133,126	13,169,190
SHERBURNE	5,443,932	959,607	668,081	2,904,170	300,390	0	10,276,180	21,439	10,297,619
SIBLEY	1,499,538	163,686	675,188	1,018,529	0	0	3,356,941	362,935	3,719,876
STEARNS	8,889,701	1,893,552	3,084,386	5,401,357	529,618	0	19,798,614	286,027	20,084,641
STEELE	2,381,456	231,056	844,650	1,168,302	92,437	0	4,717,902	116,223	4,834,125
STEVENS	1,077,611	0	469,706	613,586	19,047	0	2,179,950	164,271	2,344,221
SWIFT	1,239,555	0	509,196	861,568	27,840	0	2,638,159	517,350	3,155,509
TODD	1,824,840	149,199	1,041,761	1,285,384	98,684	0	4,399,867	2,966	4,402,833
TRAVERSE	745,983	0	436,146	392,898	0	14,797	1,589,824	105,051	1,694,875
WABASHA	1,378,965	204,982	758,427	985,280	38,063	0	3,365,717	0	3,365,717
WADENA	1,171,958	70,631	326,886	735,493	20,328	0	2,325,295	159,490	2,484,785
WASECA	2,120,874	251,900	812,028	1,260,455	114,062	0	4,559,319	49,946	4,609,265
WASHINGTON	13,784,402	3,831,810	2,017,346	6,455,889	1,660,061	0	27,749,508	1,328,719	29,078,227
WATOWAN	1,427,636	0	388,055	822,139	223,361	0	2,861,191	21,349	2,882,540
WILKEN	1,026,732	52,782	587,137	645,316	0	0	2,311,968	203,394	2,515,362
WINONA	3,224,055	281,336	772,027	2,357,596	113,685	0	6,748,699	0	6,748,699
WRIGHT	5,772,828	1,541,156	1,931,606	3,848,402	561,440	32,921	13,688,354	108,485	13,796,839
YELLOW MED	1,090,364	0	975,779	686,999	19,750	0	2,772,892	186,736	2,959,628
STATEWIDE TOTAL	445,471,265	61,104,542	91,870,752	349,529,497	35,849,511	5,396,137	989,221,703	24,525,829	1,013,747,532

(1) See explanation on page 178.

TABLE 41
CITY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1992 (1)

COUNTY	GENERAL TORT	GENERAL ALL OTHER	INDEBTEDNESS	ROAD AND BRIDGE	MISCELLANEOUS	TOTAL CITY LEVY EXCLUDING		TOTAL CITY LEVY INCLUDING	
						SPECIAL ASSESSMENTS	CITY SPECIAL ASSESSMENTS	SPECIAL ASSESSMENTS	SPECIAL ASSESSMENTS
AITKIN	0	189,359	42,088	52,013	0	283,460	54,747	338,207	
ANOKA	0	17,876,033	1,266,272	0	35,694	19,177,999	7,729,366	26,907,365	
BECKER	0	365,235	200,533	29,413	357,829	953,010	402,567	1,355,577	
BELTRAMI	0	695,239	154,336	8,887	21,422	879,883	290,761	1,170,644	
BENTON	0	1,797,802	571,143	57,429	31,013	2,457,387	681,862	3,139,249	
BIG STONE	0	277,814	68,680	367	53,188	400,049	55,533	455,582	
BLUE EARTH	0	3,880,032	832,064	3,536	567,272	5,282,903	1,674,210	6,957,113	
BROWN	0	1,100,282	773,004	30,063	26,739	1,930,088	222,039	2,152,127	
CARLTON	0	1,466,815	461,621	0	244,334	2,172,769	70,651	2,243,420	
CARVER	0	4,052,854	820,418	2,763	0	4,876,035	3,195,466	8,071,501	
CASS	555,123	345,029	71,490	140,450	0	1,112,092	157,177	1,269,269	
CHIPPEWA	0	684,485	353,676	0	0	1,038,161	199,531	1,237,692	
CHISAGO	0	1,364,269	340,233	5,818	65,283	1,775,603	748,797	2,524,400	
CLAY	0	1,775,100	848,527	0	0	2,623,627	481,592	3,105,219	
CLEARWATER	0	144,225	24,138	0	0	168,363	18,323	186,686	
COOK	0	270,629	85,794	0	0	356,423	54,120	410,543	
COTTONWOOD	0	463,932	430,891	34,773	0	929,596	223,842	1,153,438	
CROW WING	0	2,688,137	731,391	42,186	274,638	3,736,352	814,217	4,550,569	
DAKOTA	0	31,584,243	7,433,696	0	120,428	39,138,368	16,018,019	55,156,387	
DODGE	0	768,176	179,397	0	0	947,573	216,544	1,164,117	
DOUGLAS	0	1,150,781	283,619	5,339	33,349	1,473,087	150,680	1,623,767	
FARIBAULT	0	761,830	246,067	0	93,346	1,101,243	400,981	1,502,224	
FILLMORE	0	1,015,649	395,306	0	1,743	1,412,698	236,405	1,649,103	
FREEBORN	0	1,662,399	75,229	4,845	17,004	1,759,477	300,414	2,059,891	
GOODHUE	8,491,303	114,237	1,447,067	0	26,161	10,078,767	822,338	10,901,105	
GRANT	0	365,750	8,212	0	21,961	395,923	66,067	461,990	
HENNEPIN	0	175,036,437	25,607,249	0	231,250	200,874,936	39,933,886	240,808,822	
HOUSTON	0	532,931	280,522	0	0	813,453	274,066	1,087,519	
HUBBARD	0	155,887	70,193	13,287	38,489	277,856	98,889	376,745	
ISANTI	0	771,217	317,410	0	0	1,088,627	312,067	1,400,694	

TABLE 41
CITY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1992 (1)

						TOTAL CITY LEVY		TOTAL CITY LEVY
						EXCLUDING	CITY	INCLUDING
COUNTY	GENERAL TORT	GENERAL ALL OTHER	INDEBTEDNESS	ROAD AND BRIDGE	MISCELLANEOUS	SPECIAL ASSESSMENTS	SPECIAL ASSESSMENTS	SPECIAL ASSESSMENTS
ITASCA	0	2,270,707	401,343	285,057	18,190	2,975,297	319,767	3,295,064
JACKSON	0	273,340	180,750	17,804	53,556	525,449	90,047	615,496
KANABEC	0	186,410	76,066	0	0	262,476	33,532	296,008
KANDIYOHI	0	2,027,638	414,832	16,974	11,704	2,471,148	912,128	3,383,276
KITTSO	0	239,697	88,709	0	0	328,406	200,094	528,500
KOOCHICHING	0	938,989	103,015	0	274,596	1,316,600	43,596	1,360,196
LAC QUI PARLE	0	402,135	40,097	60,641	3,671	506,544	88,795	595,339
LAKE	0	505,985	62,763	0	0	568,748	34,745	603,493
LAKE/WOODS	0	81,748	0	0	0	81,748	4,500	86,248
LE SUEUR	0	618,035	389,338	48,671	260,161	1,316,205	221,851	1,538,056
LINCOLN	207,325	0	19,461	0	459	227,245	14,851	242,096
LYON	0	1,502,768	185,731	0	231,070	1,919,569	317,451	2,237,020
MAHNOMEN	0	75,844	31,635	0	0	107,479	89,175	196,654
MARSHALL	319,148	0	0	0	29,879	349,027	4,057	353,084
MARTIN	0	828,757	535,669	0	453,491	1,817,918	515,424	2,333,342
MCLEOD	0	2,076,776	989,997	21,275	0	3,088,048	855,673	3,943,721
MEEKER	769,794	21,620	109,430	0	54,296	955,140	138,837	1,093,977
MILLE LACS	0	563,508	263,214	0	14,388	841,110	207,665	1,048,775
MORRISON	0	579,379	427,081	17,991	0	1,024,451	319,808	1,344,259
MOWER	0	2,088,898	567,434	22,397	5,198	2,683,927	276,521	2,960,448
MURRAY	0	303,821	61,308	6,303	2,934	374,367	37,161	411,528
NICOLLET	1,215,591	221,097	507,101	0	0	1,943,789	557,031	2,500,820
NOBLES	0	1,018,824	590,329	0	3,195	1,612,348	282,147	1,894,495
NORMAN	0	356,140	30,206	0	0	386,346	101,847	488,193
OLMSTED	0	11,808,672	477,650	0	245,430	12,331,753	1,341,585	13,673,338
OTTER TAIL	0	2,012,386	329,326	19,811	3	2,361,526	254,540	2,616,066
PENNINGTON	0	709,147	125,187	0	0	834,334	229,612	1,063,946
PINE	430,748	72,754	67,364	23,569	40,022	634,457	76,479	710,936
PIPESTONE	0	388,278	85,804	22,584	15,052	511,718	88,361	600,079
POLK	0	1,973,549	237,394	7,775	4,270	2,222,988	752,542	2,975,530

TABLE 41
CITY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1992 (1)

COUNTY	GENERAL TORT	GENERAL ALL OTHER	INDEBTEDNESS	ROAD AND BRIDGE	MISCELLANEOUS	TOTAL CITY LEVY EXCLUDING		TOTAL CITY LEVY INCLUDING	
						SPECIAL ASSESSMENTS	CITY SPECIAL ASSESSMENTS	SPECIAL ASSESSMENTS	SPECIAL ASSESSMENTS
POPE	0	546,383	48,244	4,725	37,425	636,777	79,595	716,372	
RAMSEY	1,026	69,810,195	4,489,429	0	0	74,300,650	23,325,835	97,626,485	
RED LAKE	243,129	0	68,171	0	0	311,300	18,477	329,777	
REDWOOD	0	804,226	445,663	0	0	1,249,889	174,197	1,424,086	
RENVILLE	0	794,842	499,958	0	106,046	1,400,846	375,552	1,776,398	
RICE	0	2,471,427	674,239	28,465	0	3,174,131	1,105,036	4,279,167	
ROCK	0	266,464	48,440	96,524	0	411,428	17,190	428,618	
ROSEAU	595,446	24,119	118,173	0	0	737,738	231,708	969,446	
SCOTT	0	5,176,424	971,280	37,590	22,239	6,207,533	2,171,839	8,379,372	
SHERBURNE	0	5,123,179	1,717,293	0	307,493	7,147,965	840,925	7,988,890	
SIBLEY	0	543,776	306,178	0	0	849,954	162,145	1,012,099	
ST. LOUIS	0	11,157,184	1,945,366	1,095	586,930	13,690,575	963,100	14,653,675	
STEARNS	0	8,377,909	2,032,082	29,891	103,764	10,543,646	2,270,364	12,814,010	
STEELE	0	2,171,979	383,720	0	19,243	2,574,942	540,916	3,115,858	
STEVENS	0	480,898	108,307	0	1,709	590,915	110,908	701,823	
SWIFT	235,592	0	107,626	28,952	106,315	478,486	30,792	509,278	
TODD	433	347,186	223,106	40,153	10,563	621,440	234,753	856,193	
TRAVERSE	0	164,437	70,593	0	48,891	283,921	88,549	372,470	
WABASHA	0	960,200	401,261	6,203	3,291	1,370,955	409,805	1,780,760	
WADENA	0	432,515	130,923	13,199	2,161	578,798	84,846	663,644	
WASECA	0	863,761	73,573	72,885	11	1,010,229	183,789	1,194,018	
WASHINGTON	0	14,804,890	2,031,365	65,442	0	16,901,697	8,323,421	25,225,118	
WATONWAN	0	632,553	82,512	0	0	715,065	107,541	822,606	
WILKIN	0	199,979	51,733	0	15,449	267,161	196,974	464,135	
WINONA	0	3,277,839	571,145	0	42,430	3,891,414	796,747	4,688,161	
WRIGHT	2,982,793	572,281	1,561,600	202,252	0	5,318,927	1,593,773	6,912,700	
YELLOW MEDICINE	0	388,276	119,161	0	0	507,437	141,422	648,859	
STATEWIDE TOTAL	16,047,452	417,696,630	71,099,641	1,629,396	5,396,668	511,869,787	128,895,178	640,764,965	

(1) See explanation on page 179.

TABLE 42
TOWN TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1992 (1)

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	372,509	0	669,166	0	1,041,675	6,422	1,048,097
ANOKA	0	1,270,025	86,796	0	800	1,357,621	268,696	1,626,317
BECKER	0	204,703	0	774,275	117,408	1,096,388	30,966	1,127,352
BELTRAMI	0	474,302	0	551,852	0	1,026,154	43,892	1,070,046
BENTON	0	162,560	0	236,604	0	399,164	5,287	404,451
BIG STONE	0	27,018	0	126,001	12,794	165,813	103	165,916
BLUE EARTH	0	59,392	0	892,716	70,904	1,023,013	269,867	1,292,880
BROWN	0	98,768	0	304,445	362	403,576	4,143	407,719
CARLTON	0	288,740	79,149	620,237	0	988,126	98,030	1,086,156
CARVER	0	331,924	27,385	494,108	16,282	869,699	120,479	990,178
CASS	374,382	299,678	0	812,893	0	1,486,953	34,674	1,521,627
CHIPPEWA	0	119,938	3,203	261,803	10,407	395,351	3,357	398,708
CHISAGO	0	397,680	0	570,678	0	968,358	104,229	1,072,587
CLAY	0	224,225	18,544	321,867	0	564,637	558,788	1,123,425
CLEARWATER	0	104,000	1,010	115,929	0	220,939	29,279	250,218
COOK	0	56,326	0	2,336	6,283	64,945	0	64,945
COTTONWOOD	0	116,501	0	412,376	0	528,877	4,516	533,393
CROW WING	0	655,996	268	975,246	0	1,631,511	32,736	1,664,247
DAKOTA	0	298,318	6,621	363,215	149,474	817,628	70,150	887,778
DODGE	0	46,968	0	429,447	0	476,415	4,171	480,586
DOUGLAS	0	496,850	137,405	603,294	519	1,238,067	406,780	1,644,847
FARIBAULT	0	235,821	0	419,458	0	655,279	60	655,339
FILLMORE	0	237,585	1,594	570,212	0	809,391	0	809,391
FREEBORN	0	102,070	0	514,967	55,716	672,753	15,770	688,523
GOODHUE	237,924	78,270	10,518	1,051,749	6,831	1,385,292	21,045	1,406,337
GRANT	0	59,616	0	146,109	0	205,725	0	205,725
HENNEPIN	0	240,094	0	0	0	240,094	29,626	269,720
HOUSTON	0	211,892	0	273,213	0	485,105	636	485,741
HUBBARD	0	313,139	0	583,442	87,144	983,725	34,335	1,018,060
ISANTI	0	291,343	7,823	655,364	0	954,529	7,779	962,308

TABLE 42
TOWN TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1992 (1)

COUNTY						TOTAL TOWN LEVY		TOTAL TOWN LEVY	
						EXCLUDING	TOWN	INCLUDING	
	GENERAL	GENERAL		ROAD AND		SPECIAL	SPECIAL	SPECIAL	
TORT	ALL OTHER	INDEBTEDNESS	BRIDGE	MISCELLANEOUS	ASSESSMENTS	ASSESSMENTS	ASSESSMENTS		
ITASCA	0	861,699	5,294	766,458	1,878	1,635,330	822	1,636,152	
JACKSON	0	38,795	0	641,109	2,675	682,578	0	682,578	
KANABEC	0	149,267	0	157,531	0	306,798	220	307,018	
KANDIYOHI	0	319,939	0	571,248	0	891,187	81,492	972,679	
KITTSO	0	86,357	0	295,367	0	381,724	0	381,724	
KOOCHICHING	0	34,608	0	0	0	34,608	0	34,608	
LAC QUI PARL	0	59,831	0	274,315	6,645	340,791	692	341,483	
LAKE	0	128,684	0	211,640	0	340,324	3,694	344,018	
LAKE OF WOOD	0	0	0	117,760	30,096	147,856	0	147,856	
LE SUEUR	0	224,349	0	252,436	56,717	533,503	31,191	564,694	
LINCOLN	51,384	0	0	176,324	0	227,708	0	227,708	
LYON	0	52,598	0	282,534	0	335,132	18,856	353,988	
MCLEOD	0	233,476	0	267,280	0	500,756	73	500,829	
MAHNOMEN	0	37,742	0	93,229	0	130,971	320	131,291	
MARSHALL	164,168	0	0	450,929	35,341	650,437	22,110	672,547	
MARTIN	0	0	0	707,239	0	707,239	3,424	710,663	
MEEKER	126,281	116,250	52,305	608,005	931	903,772	18,209	921,981	
MILLE LAC	0	94,476	0	266,876	71,864	433,216	10,739	443,955	
MORRISON	0	322,949	0	570,040	0	892,989	2,281	895,270	
MOWER	0	225,678	0	681,417	0	907,095	6,802	913,897	
MURRAY	0	166,925	0	271,577	4,296	442,798	1,072	443,870	
NICOLLET	16,239	42,145	0	346,281	0	404,665	3,092	407,757	
NOBLES	0	95,883	0	408,121	0	504,004	40	504,044	
NORMAN	0	43,845	0	251,242	0	295,087	40,662	335,749	
OLMSTED	0	552,767	0	772,644	0	1,325,411	87,563	1,412,974	
OTTERTAIL	0	635,195	0	1,518,887	0	2,154,082	63,147	2,217,229	
PENNINGTON	0	70,234	0	90,250	0	160,484	0	160,484	
PINE	223,912	124,703	0	457,151	0	805,765	26,055	831,820	
PIPESTONE	0	51,720	0	167,115	0	218,835	416	219,251	
POLK	0	304,213	0	918,120	2,449	1,224,783	8,186	1,232,969	

TABLE 42
TOWN TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1992 (1)

COUNTY	TOTAL TOWN LEVY					TOTAL TOWN LEVY		
	GENERAL TORT	GENERAL ALL OTHER	INDEBTEDNESS	ROAD AND BRIDGE	MISCELLANEOUS	EXCLUDING	TOWN	INCLUDING
						SPECIAL ASSESSMENTS	SPECIAL ASSESSMENTS	SPECIAL ASSESSMENTS
POPE	0	98,424	0	273,541	43,441	415,406	1,856	417,262
RAMSEY	0	503,584	72,985	0	0	576,569	681,780	1,258,349
RED LAKE	45,534	14,575	0	83,678	0	143,786	0	143,786
REDWOOD	0	0	0	595,152	0	595,152	23,265	618,417
RENVILLE	0	264,251	0	488,704	7,850	760,805	34,261	795,066
RICE	0	326,214	0	481,763	0	807,977	67,667	875,644
ROCK	0	113,797	7,960	283,832	0	405,589	252	405,841
ROSEAU	70,189	18,410	0	213,879	0	302,478	29,993	332,471
ST LOUIS	0	2,366,145	67,858	805,770	0	3,239,774	48,120	3,287,894
SCOTT	0	304,937	3,668	455,171	8,230	772,005	151,950	923,955
SHERBURNE	0	274,718	0	608,787	193,448	1,076,952	22,036	1,098,988
SIBLEY	0	189,922	37,758	284,929	0	512,609	2,732	515,341
STEARNS	0	1,119,868	64,977	2,119,221	37,111	3,341,177	121,248	3,462,425
STEELE	0	151,547	0	341,793	0	493,340	132	493,472
STEVENS	0	45,197	0	168,501	4,384	218,083	0	218,083
SWIFT	87,532	0	0	199,460	16,808	303,799	971	304,770
TODD	0	270,444	0	469,788	0	740,232	170,628	910,860
TRAVERSE	0	10,342	0	150,948	0	161,290	105	161,395
WABASHA	0	181,116	0	308,020	2,572	491,709	5,076	496,785
WADENA	0	84,135	0	143,990	0	228,125	3,223	231,348
WASECA	0	84,654	0	304,479	0	389,133	27,060	416,193
WASHINGTON	0	1,164,829	255,817	1,012,809	0	2,433,455	498,022	2,931,477
WATOWAN	0	90,162	0	276,903	0	367,065	5,153	372,218
WILKEN	0	74,248	0	210,989	0	285,237	0	285,237
WINONA	0	228,328	10,940	449,615	0	688,882	9,929	698,811
WRIGHT	390,221	282,750	0	1,785,038	0	2,458,010	253,232	2,711,242
YELLOW MED	0	111,326	0	360,832	0	472,158	5,118	477,276
STATEWIDE TOTAL	1,787,764	21,324,503	959,878	39,223,721	1,061,659	64,357,525	4,800,783	69,158,308

(1) See explanation on page 179.

TABLE 43
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1992 (1)

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		
AITKIN	2,954,668	222,218	137,710	186,111	747,321	0	0	4,248,028	0	0	0	0	4,248,028
ANOKA	50,010,440	4,618,960	1,553,379	2,992,346	5,144,683	0	123,882	64,443,690	0	66,321	145,905	0	64,655,916
BECKER	4,366,147	480,146	147,607	272,640	611,014	0	197,357	6,074,911	0	0	0	0	6,074,911
BELTRAMI	4,258,021	410,391	172,701	360,052	1,272,360	0	13,706	6,487,230	0	0	0	0	6,487,230
BENTON	4,701,940	608,015	178,836	348,328	1,105,721	0	2,823	6,945,664	0	0	0	0	6,945,664
BIG STONE	754,015	62,932	21,952	46,887	0	0	0	885,785	0	0	0	12,052	897,837
BLUE EARTH	10,562,284	894,341	472,276	883,636	1,173,782	0	43,132	14,029,451	0	0	0	0	14,029,451
BROWN	4,203,320	415,746	94,355	285,245	95,010	0	0	5,093,676	0	0	0	0	5,093,676
CARLTON	4,310,068	618,643	212,067	612,095	1,166,582	0	0	6,919,455	0	0	0	0	6,919,455
CARVER	12,664,230	1,337,038	385,459	867,245	871,313	0	0	16,125,286	25,497	0	455	0	16,151,238
CASS	6,322,463	596,200	230,556	737,645	682,007	0	0	8,568,871	0	0	0	0	8,568,871
CHIPPEWA	2,245,481	229,848	90,302	240,121	150,569	0	0	2,956,321	0	0	0	36,412	2,992,733
CHISAGO	4,944,987	615,666	202,612	398,766	1,870,962	0	0	8,032,993	23,488	10,838	355	0	8,067,673
CLAY	6,842,282	590,434	207,355	472,617	492,332	0	8,814	8,613,833	0	0	0	0	8,613,833
CLEARWATER	1,225,973	109,575	52,662	65,508	0	0	0	1,453,717	0	0	0	0	1,453,717
COOK	1,584,907	0	0	0	0	0	0	1,584,907	0	0	0	0	1,584,907
COTTONWOOD	3,829,133	227,385	118,458	434,850	49,212	0	0	4,659,039	0	0	0	0	4,659,039
CROW WING	11,238,011	1,212,113	413,386	870,844	1,916,219	0	0	15,650,575	0	0	0	0	15,650,575
DAKOTA	80,355,186	7,908,347	2,552,088	6,219,379	15,002,411	0	0	112,037,411	1,642,716	449,953	0	0	114,130,080
DODGE	2,289,706	178,986	72,725	164,417	182,758	0	0	2,888,592	0	0	0	0	2,888,592
DOUGLAS	5,127,387	465,289	218,673	465,913	557,167	0	55,609	6,890,037	0	0	0	4,468	6,894,505
FARIBAULT	4,412,564	455,595	173,088	349,442	35,068	0	0	5,425,757	0	0	0	0	5,425,757
FILLMORE	2,901,967	233,874	83,652	298,298	300,767	0	0	3,818,558	0	0	0	0	3,818,558
FREEBORN	6,372,687	545,047	221,940	370,420	147,768	0	12,144	7,670,007	0	0	0	0	7,670,007
GOODHUE	13,397,310	1,081,958	388,757	1,078,658	1,074,270	0	0	17,020,954	1,722	472	0	0	17,023,148
GRANT	1,284,351	82,759	40,822	205,388	0	0	0	1,613,319	0	0	0	0	1,613,319
HENNEPIN	404,056,628	34,042,344	10,625,322	24,797,826	22,554,625	0	32,739	496,109,485	2,944,037	0	52,572	0	499,106,094
HOUSTON	1,844,361	208,174	57,793	182,689	147,442	0	0	2,440,459	0	0	0	0	2,440,459
HUBBARD	3,700,658	280,738	141,447	269,084	667,952	0	1,066	5,060,945	0	0	0	0	5,060,945
ISANTI	3,103,762	341,160	122,504	251,049	411,745	0	0	4,230,220	2,511	1,158	38	0	4,233,927

TABLE 43
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1992 (1)

COUNTY	MAINTENANCE	TRANS- PORTATION	COMM. SERVICE	CAPITAL EXPENDITURE	INDEBT- EDNESS	TECHNICAL		SCH DIST		TECHNICAL COLLEGE			SEC CO-OP FACILITIES LEVY	TOTAL SCH DIST LEVY INCLUDING TECH & SCF
						DEBT SERVICE	TECH. MAINT.	LEVY EXCLUDING TECH & SCF	#287,916,917		OTHER			
									GENERAL	DEBT				
ITASCA	10,588,828	744,333	367,698	397,177	1,104,913	0	0	13,202,949	0	0	0	0	13,202,949	
JACKSON	3,721,106	264,449	118,588	362,907	91,131	0	0	4,558,181	0	0	0	0	4,558,181	
KANABEC	1,587,572	193,238	56,116	135,137	375,740	0	3	2,347,805	0	0	0	0	2,347,805	
KANDIYOHI	6,424,629	643,838	259,849	798,508	1,240,207	0	0	9,367,031	0	0	0	0	9,367,031	
KITTSON	3,076,364	132,072	69,390	110,328	79,743	0	0	3,467,896	0	0	0	0	3,467,896	
KOOCHICHING	1,769,918	216,399	101,157	251,241	33,538	0	0	2,372,253	0	0	0	0	2,372,253	
LAC QUI PARL	1,621,617	105,933	64,903	216,196	5,592	0	0	2,014,241	0	0	0	120,883	2,135,124	
LAKE	1,705,431	63,160	0	0	14,229	0	0	1,782,820	0	0	0	0	1,782,820	
LAKE OF WOOD	576,478	95,871	30,911	36,939	402,319	0	0	1,142,518	0	0	0	0	1,142,518	
LE SUEUR	3,756,575	385,494	139,291	397,651	953,296	0	436	5,632,742	0	0	0	0	5,632,742	
LINCOLN	1,217,976	112,474	38,216	83,209	16,517	0	0	1,468,391	0	0	0	0	1,468,391	
LYON	4,598,142	398,081	172,620	415,859	385,404	0	0	5,970,105	0	0	0	0	5,970,105	
MCLEOD	4,290,199	636,579	142,996	422,609	878,151	0	0	6,370,533	0	0	0	0	6,370,533	
MAHNOMEN	630,004	63,649	4,227	24,315	191,761	0	0	913,955	0	0	0	0	913,955	
MARSHALL	2,815,340	238,828	78,130	248,864	66,813	829	7,089	3,455,892	0	0	0	0	3,455,892	
MARTIN	6,180,876	597,809	206,171	999,141	3,256	0	0	7,987,253	0	0	0	0	7,987,253	
MEEKER	3,339,561	475,045	133,152	254,717	301,009	0	0	4,503,484	0	0	0	0	4,503,484	
MILLE LAC	2,349,986	314,788	100,790	225,559	1,109,807	0	0	4,100,930	0	0	0	0	4,100,930	
MORRISON	3,985,694	458,865	156,259	449,523	1,215,661	0	0	6,266,003	0	0	0	0	6,266,003	
MOWER	6,462,275	622,986	233,702	744,659	1,480,461	0	0	9,544,082	0	0	0	0	9,544,082	
MURRAY	2,602,860	292,257	86,630	332,182	591	0	0	3,314,521	0	0	0	0	3,314,521	
NICOLLET	4,171,309	420,748	172,646	408,047	842,761	0	10,858	6,026,369	0	0	0	0	6,026,369	
NOBLES	3,852,463	344,852	133,875	350,909	371,180	0	0	5,053,279	0	0	0	0	5,053,279	
NORMAN	2,179,112	327,789	68,257	319,796	177,469	0	0	3,072,423	0	0	0	0	3,072,423	
OLMSTED	27,647,347	2,888,523	1,005,634	1,714,859	3,172,904	0	0	36,429,267	0	0	0	0	36,429,267	
OTTERTAIL	8,325,111	928,247	312,619	766,373	997,269	0	1,405	11,331,024	0	0	0	0	11,331,024	
PENNINGTON	1,580,508	148,440	54,340	136,012	362,327	11,968	102,380	2,375,976	0	0	0	0	2,375,976	
PINE	3,249,158	342,832	114,973	295,304	1,297,461	0	19,482	5,319,210	0	0	0	0	5,319,210	
PIPESTONE	1,457,113	229,181	61,344	207,235	0	0	0	1,954,873	0	0	0	0	1,954,873	
POLK	6,543,371	660,845	217,731	618,554	376,884	0	77,684	8,495,069	0	0	0	0	8,495,069	

TABLE 43
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1992 (1)

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		
POPE	1,743,577	175,797	67,700	153,699	76,664	0	63	2,217,500	0	0	0	807,072	3,024,572
RAMSEY	135,812,161	11,062,019	4,280,113	14,088,329	3,577,697	0	14,127	168,834,447	872,570	402,612	13,176	0	170,122,805
RED LAKE	759,725	86,430	27,924	50,933	12,368	51	434	937,865	0	0	0	0	937,865
REDWOOD	3,939,714	373,519	87,092	340,422	497,126	0	0	5,237,874	0	0	0	0	5,237,874
RENVILLE	4,420,014	321,193	139,780	387,679	31,649	0	0	5,300,315	0	0	0	0	5,300,315
RICE	9,519,044	943,174	324,413	697,371	1,390,526	0	0	12,874,528	0	0	0	0	12,874,528
ROCK	2,143,833	138,074	67,251	193,471	0	0	0	2,542,629	0	0	0	0	2,542,629
ROSEAU	2,698,458	466,840	94,506	236,013	1,206,789	0	0	4,702,606	0	0	0	0	4,702,606
ST LOUIS	19,814,535	1,409,527	543,187	2,568,057	4,487,275	0	70,458	28,893,039	0	0	0	0	28,893,039
SCOTT	13,911,032	1,384,861	332,698	1,034,253	1,578,846	0	0	18,241,690	75,095	0	0	0	18,316,785
SHERBURNE	12,810,507	968,687	422,514	806,454	3,433,302	0	2,709	18,444,173	0	0	0	0	18,444,173
SIBLEY	2,301,575	196,365	84,575	311,204	105,859	0	0	2,999,579	0	0	0	0	2,999,579
STEARNS	18,677,609	2,224,143	744,071	1,673,689	3,776,743	0	23,932	27,120,187	0	0	0	281	27,120,468
STEELE	5,978,925	651,981	219,558	594,990	738,955	0	0	8,184,410	0	0	0	0	8,184,410
STEVENS	1,710,310	150,726	74,765	188,838	321,723	0	0	2,446,363	0	0	0	148	2,446,511
SWIFT	1,585,423	134,349	56,506	347,976	134,026	0	0	2,258,280	0	0	0	80,096	2,338,376
TODD	2,226,384	411,197	91,967	258,077	677,061	0	0	3,664,687	0	0	0	0	3,664,687
TRAVERSE	1,410,014	106,320	35,249	70,526	0	0	0	1,622,108	0	0	0	0	1,622,108
WABASHA	2,762,030	282,903	83,105	143,764	285,749	0	341	3,537,892	0	0	0	0	3,537,892
WADENA	1,327,404	191,675	54,616	183,945	601,664	0	0	2,359,304	0	0	0	0	2,359,304
WASECA	3,447,746	343,868	138,147	215,624	438,329	0	0	4,583,713	0	0	0	0	4,583,713
WASHINGTON	41,237,938	4,363,223	1,242,018	2,905,675	5,614,987	0	0	55,363,841	514,000	234,812	7,572	0	56,120,225
WATOWAN	2,534,890	245,530	85,595	217,942	127,187	0	0	3,211,144	0	0	0	0	3,211,144
WILKEN	2,041,878	155,600	48,755	243,100	110,395	0	0	2,599,727	0	0	0	0	2,599,727
WINONA	6,398,127	712,959	247,039	461,971	156,323	0	187,017	8,163,437	0	0	0	0	8,163,437
WRIGHT	16,372,947	1,691,444	641,059	970,609	5,155,742	0	420	24,832,221	0	0	0	0	24,832,221
YELLOW MED	2,135,478	201,893	85,010	158,140	107,402	0	0	2,687,923	0	0	0	0	2,687,923
STATEWIDE TOTAL	1,117,873,141	101,795,822	34,411,910	85,954,059	110,623,843	12,847	1,010,111	1,451,681,733	6,101,635	1,166,165	220,074	1,061,412	1,460,231,019

(1) See explanation on page 180.

TABLE 44
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1992 (1)

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
AITKIN			
ARROWHEAD REG DEV COMM	\$ 20,054	\$ 0	\$ 20,054
AITKIN TIF	0	8,323	8,323
TOTAL	\$ 20,054	\$ 8,323	\$ 28,335

ANOKA			
COON CREEK WATERSHED DIST	\$ 243,661	\$ 0	\$ 243,661
RICE CREEK WATERSHED DIST	81,779	0	81,779
ANOKA HRA	39,809	0	39,809
BLAINE HRA	36,397	0	36,397
COLUMBIA HGTS HRA	43,799	0	43,799
COON RAPIDS HRA	6,742	0	6,742
DIST MEMORIAL HOSPITAL	39,207	0	39,207
NORTH SUBURBAN HOSPITAL	164,212	0	164,212
METRO COUNCIL	455,143	238,634	693,777
METRO MOSQUITO CONTROL	440,343	0	440,343
REG TRANSIT BOARD AREA	80,317	0	80,317
REG TRANSIT BOARD DIST	2,283,766	412,297	2,696,063
BLAINE TIF	0	2,324,760	2,324,760
HILL TOP TIF	0	73,298	73,298
CIRCLE PINES TIF	0	83,326	83,326
COON RAPIDS TIF	0	3,975,372	3,975,372
ANOKA TIF	0	687,432	687,432
COLUMBIA HEIGHTS TIF	0	1,364,546	1,364,546
FRIDLEY TIF	0	3,346,275	3,346,275
RAMSEY TIF	0	918,069	918,069
ANDOVER TIF	0	617,187	617,187
LINO LAKES TIF	0	327,808	327,808
CENTERVILLE TIF	0	183,004	183,004
LEXINGTON TIF	0	104,812	104,812
TOTAL	\$ 3,915,175	\$ 14,656,820	\$ 18,572,035

BECKER			
BUFFALO-RED RIVER WTRSHED	\$ 31,972	\$ 0	\$ 31,972
CORMORANT WATERSHED	3,286	0	3,286
PELICAN WATERSHED	57,571	0	57,571
WILD RICE WATERSHED DIST	24,404	0	24,404
DETROIT LAKES TIF	0	398,946	398,946
TOTAL	\$ 117,233	\$ 398,946	\$ 516,177

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
BELTRAMI			
RED LAKE WATERSHED DIST	\$ 36,724	\$ 0	\$ 36,724
ROSEAU RIVER WATERSHED	0	59	59
HEADWATERS REG DEV COMM	53,013	0	53,013
BEMIDJI TIF	0	185,669	185,669
BLACKDUCK TIF	0	3,336	3,336
TOTAL	\$ 89,737	\$ 189,064	\$ 278,795

BENTON			
ST CLOUD HRA	\$ 10,098	\$ 0	\$ 10,098
ST CLOUD METRO TRANSIT	93,715	0	93,715
FOLEY TIF	0	101,540	101,540
SARTELL TIF	0	139,927	139,927
SAUK RAPIDS TIF	0	878,990	878,990
RICE TIF	0	84,495	84,495
TOTAL	\$ 103,813	\$ 1,204,952	\$ 1,308,683

BIG STONE			
BOIS DE SIOUX WATERSHED	\$ 6,354	\$ 0	\$ 6,354
UPPER MN RIVER WATERSHED	40,096	0	40,096
UPPER MINN VALLEY RDC	14,029	0	14,029
TOTAL	\$ 60,479	\$ 0	\$ 60,482

BLUE EARTH			
REGION 9 REG DEV COMM	\$ 65,509	\$ 0	\$ 65,509
GOOD THUNDER TIF	0	9,453	9,453
LAKE CRYSTAL TIF	0	36,660	36,660
MADISON LAKE TIF	0	8,313	8,313
MANKATO TIF	0	2,227,115	2,227,115
MAPLETON TIF	0	7,042	7,042
VERNON CENTER TIF	0	81	81
CO ECON DEV DIST TIF	0	120,527	120,527
TOTAL	\$ 65,509	\$ 2,409,191	\$ 2,474,684

BROWN			
NEW ULM HRA	\$ 14,857	\$ 0	\$ 14,857
REGION 9 REG DEV COMM	29,141	0	29,141
HANSKA TIF	0	4,139	4,139
SLEEPY EYE TIF	0	41,312	41,312
SPRINGFIELD TIF	0	59,583	59,583
NEW ULM TIF	0	503,565	503,565
TOTAL	\$ 43,998	\$ 608,599	\$ 652,597

TABLE 44
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1992 (1)

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
CARLTON			
MOOSE LAKE HOSPITAL DIST	\$ 0	\$ 81,000	\$ 81,000
ARROWHEAD REG DEV COMM	25,951	0	25,951
MOOSE LAKE-WINDEMERE AREA	11,048	2,706	13,754
MOOSE LAKE FIRE PROTECTIO	63,476	8,101	71,577
BARNUM TIF	0	13,609	13,609
CLOQUET TIF	0	527,453	527,453
MOOSE LAKE TIF	0	23,118	23,118
TOTAL	\$ 100,475	\$ 655,987	\$ 756,466

CARVER			
BUFFALO CREEK WATERSHED	\$ 218	\$ 0	\$ 218
WATERSHED DISTRICT NO 2	4,041	0	4,041
WATERSHED DISTRICT NO 3	8,006	0	8,006
WATERSHED DISTRICT NO 4	27,796	0	27,796
METRO COUNCIL	105,889	64,651	170,540
METRO MOSQUITO CONTROL	82,569	0	82,569
REG TRANSIT BOARD AREA	37,360	0	37,360
REG TRANSIT BOARD DIST	348,315	76,010	424,325
CHANHASSEN TIF	0	5,790,179	5,790,179
CHASKA TIF	0	4,576,031	4,576,031
WACONIA TIF	0	677,116	677,116
NEW GERMANY TIF	0	37,304	37,304
WATERTOWN TIF	0	85,950	85,950
CARVER TIF	0	18,992	18,992
NORWOOD TIF	0	49,977	49,977
YOUNG AMERICA TIF	0	44,205	44,205
VICTORIA TIF	0	5,171	5,171
TOTAL	\$ 614,194	\$ 11,425,586	\$ 12,039,772

CASS			
REGION 5 REG DEV COMM	\$ 29,203	\$ 0	\$ 29,203
REMER TIF	0	4,689	4,689
WALKER TIF	0	89,494	89,494
CASS CO HRA TIF	0	62,142	62,142
TOTAL	\$ 29,203	\$ 156,325	\$ 185,479

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
CHIPPEWA			
UPPER MINN VALLEY RDC	\$ 33,258	\$ 0	\$ 33,258
GRANITE FALLS TIF	0	12,609	12,609
MONTEVIDEO TIF	0	70,464	70,464
MAYNARD TIF	0	13,991	13,991
TOTAL	\$ 33,258	\$ 97,064	\$ 130,322

CHISAGO			
EAST CENTRAL REG DEV COM	\$ 29,301	\$ 0	\$ 29,301
RUSH CITY TIF	0	186,810	186,810
NORTH BRANCH TIF	0	181,011	181,011
CHISAGO CITY TIF	0	325,915	325,915
LINDSTROM TIF	0	16,525	16,525
WYOMING TIF	0	75,287	75,287
TOTAL	\$ 29,301	\$ 785,548	\$ 814,849

CLAY			
BUFFALO-RED RIVER WTRSHE	\$ 313,799	\$ 0	\$ 313,799
WILD RICE WATERSHED DIST	38,634	0	38,634
MOORHEAD TIF	0	1,144,055	1,144,055
DILWORTH TIF	0	174,263	174,263
TOTAL	\$ 352,433	\$ 1,318,318	\$ 1,670,751

CLEARWATER			
RED LAKE WATERSHED DIST	\$ 31,737	\$ 0	\$ 31,737
WILD RICE WATERSHED DIST	6,004	0	6,004
HEADWATERS REG DEV COMM	17,005	0	17,005
BAGLEY TIF	0	21,656	21,656
TOTAL	\$ 54,746	\$ 21,656	\$ 76,402

COOK			
NORTH SHORE HOSPITAL DIST	\$ 300,003	\$ 0	\$ 300,003
ARROWHEAD REG DEV COMM	10,809	0	10,809
ECONOMIC DEVELOPMENT AUT	42,277	0	42,277
LUTSEN TWP TIF	0	1,112	1,112
TOTAL	\$ 353,089	\$ 1,112	\$ 354,201

TABLE 44
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1992 (1)

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
COTTONWOOD			
MIDDLE DES MOINES WTRSHED	\$ 432	\$ 0	\$ 432
REGION 8 REG DEV COMM	20,552	0	20,552
MOUNTAIN LAKE TIF	0	20,302	20,302
WINDOM TIF	0	103,992	103,992
TOTAL	\$ 20,984	\$ 124,294	\$ 145,278

CROW WING			
THIRTY LAKES WATERSHED	\$ 38,066	\$ 0	\$ 38,066
BRAINERD HRA	13,450	0	13,450
BRAINERD ANNEX HRA	37	0	37
CUYUNA RANGE HOSP DIST	0	141,780	141,780
REGION 5 REG DEV COMM	55,069	0	55,069
BAXTER TIF	0	320,587	320,587
BRAINERD TIF	0	181,776	181,776
CROSS LAKE TIF	0	13,576	13,576
NISSWA TIF	0	35,582	35,582
PEQUOT LAKES TIF	0	4,108	4,108
CROW WING HRA TIF	0	290,382	290,382
MANHATTAN BEACH TIF	0	1,147	1,147
TOTAL	\$ 106,622	\$ 988,938	\$ 1,095,560

DAKOTA			
WATERSHED DISTRICT NO 2	\$ 23,012	\$ 0	\$ 23,012
DAKOTA COUNTY HRA	1,146,138	0	1,146,138
HASTINGS HRA	22,261	0	22,261
SOUTH ST PAUL HRA	30,088	0	30,088
METRO COUNCIL	743,255	372,994	1,116,249
METRO MOSQUITO CONTROL	790,076	0	790,076
REG TRANSIT BOARD AREA	86,648	0	86,648
REG TRANSIT BOARD DIST	4,850,126	806,181	5,656,307
DAKOTA COUNTY REGIONAL RR	3,908	0	3,908
FARMINGTON TIF	0	312,500	312,500
HASTINGS TIF	0	368,051	368,051
MENDOTA HEIGHTS TIF	0	745,793	745,793
ROSEMOUNT TIF	0	458,224	458,224
INVER GROVE HEIGHTS TIF	0	713,281	713,281
DAKOTA COUNTY HRA TIF	0	5,166,903	5,166,903
LAKEVILLE TIF	0	1,528,458	1,528,458
SO ST PAUL HRA TIF	0	2,033,752	2,033,752
TOTAL	\$ 7,695,512	\$ 12,506,137	\$ 20,201,649

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
DODGE			
DODGE CENTER TIF	\$ 0	\$ 100,514	\$ 100,514
HAYFIELD TIF	0	9,063	9,063
KASSON TIF	0	35,587	35,587
TOTAL	\$ 0	\$ 145,164	\$ 145,164

DOUGLAS			
SAUK RIVER WATERSHED	\$ 2,337	\$ 0	\$ 2,337
DOUGLAS COUNTY HRA	60,144	0	60,144
ALEXANDRIA LAKE AREA	46,377	0	46,377
ALEXANDRIA TIF	0	120,578	120,578
OSAKIS TIF	0	19,136	19,136
BRANDON TIF	0	898	898
EVANSVILLE TIF	0	10,775	10,775
TOTAL	\$ 108,858	\$ 151,387	\$ 260,245

FARIBAULT			
REGION 9 REG DEV COMM	\$ 26,202	\$ 0	\$ 26,202
BLUE EARTH TIF	0	80,153	80,153
WELLS TIF	0	47,619	47,619
WINNEBAGO TIF	0	5,097	5,097
BRICELYN TIF	0	19,112	19,112
TOTAL	\$ 26,202	\$ 151,981	\$ 178,183

FILLMORE			
CHATFIELD TIF	\$ 0	\$ 16,501	\$ 16,501
RUSHFORD TIF	0	140,389	140,389
PRESTON TIF	0	7,739	7,739
SPRING VALLEY TIF	0	23,921	23,921
HARMONY TIF	0	50,221	50,221
WYKOFF TIF	0	289	289
TOTAL	\$ 0	\$ 239,060	\$ 239,060

FREEBORN			
TURTLE CREEK WATERSHED	\$ 4,801	\$ 0	\$ 4,801
ALBERT LEA TIF	0	600,758	600,758
HOLLANDALE TIF	0	4,901	4,901
TOTAL	\$ 4,801	\$ 605,659	\$ 610,460

TABLE 44
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1992 (1)

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
<u>GOODHUE</u>			
BEAR VALLEY WATERSHED	\$ 858	\$ 0	\$ 858
BELLE CREEK WATERSHED	3,836	0	3,836
RED WING HRA	81,705	0	81,705
SE MN MULTI COUNTY HRA	20,251	0	20,251
CANNON FALLS HOSP DIST	0	50,294	50,294
KENYON TIF	0	61,513	61,513
PINE ISLAND TIF	0	73,027	73,027
CANNON FALLS TIF	0	229,780	229,780
RED WING TIF	0	747,864	747,864
ZUMBROTA TIF	0	56,078	56,078
TOTAL	\$ 106,650	\$ 1,218,556	\$ 1,325,206

<u>GRANT</u>			
BOIS DE SIOUX WATERSHED	\$ 18,290	\$ 0	\$ 18,290
TOTAL	\$ 18,290	\$ 0	\$ 18,290

<u>HENNEPIN</u>			
RICE CREEK WATERSHED DIST	\$ 3,051	\$ 0	\$ 3,051
WATERSHED DISTRICT NO 1	192,224	0	192,224
WATERSHED DISTRICT NO 2	51,976	0	51,976
WATERSHED DISTRICT NO 3	335,407	0	335,407
WATERSHED DISTRICT NO 4	259,845	0	259,845
CHAMPLIN HRA	35,420	0	35,420
BLOOMINGTON HRA	455,324	0	455,324
BROOKLYN CENTER HRA	112,728	0	112,728
BROOKLYN PARK HRA	95,178	0	95,178
MOUND HRA	11,114	0	11,114
MINNEAPOLIS HRA	728,736	0	728,736
PLYMOUTH HRA	318,400	0	318,400
RICHFIELD HRA	99,667	0	99,667
ST ANTHONY HRA	8,405	0	8,405
METRO COUNCIL	3,838,604	1,481,063	5,319,667
METRO MOSQUITO CONTROL	3,694,605	0	3,694,605
REG TRANSIT BOARD AREA	60,342	0	60,342
REG TRANSIT BOARD DIST	24,462,869	4,258,207	28,721,076
HENN REG SUBURB PARK DIST	6,421,614	747,425	7,169,039
CHANHASSEN TIF	0	1,189,055	1,189,055
BROOKLYN PARK TIF	0	2,844,833	2,844,833
DEEPHAVEN TIF	0	186,635	186,635
BLOOMINGTON HRA TIF	0	5,572,853	5,572,853

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
<u>HENNEPIN (cont.)</u>			
EDEN PRAIRIE TIF	\$ 0	\$ 1,854,300	\$ 1,854,300
EDINA TIF	0	6,251,314	6,251,314
MAPLE PLAIN TIF	0	192,379	192,379
PLYMOUTH TIF	0	6,656,303	6,656,303
GOLDEN VALLEY TIF	0	6,056,956	6,056,956
CRYSTAL TIF	0	1,325,175	1,325,175
HOPKINS TIF	0	1,485,913	1,485,913
LONG LAKE TIF	0	372,689	372,689
MINNETONKA TIF	0	3,663,147	3,663,147
MAPLE GROVE TIF	0	2,035,415	2,035,415
RICHFIELD TIF	0	3,464,134	3,464,134
NEW HOPE TIF	0	1,768,689	1,768,689
ROBBINSDALE TIF	0	1,733,153	1,733,153
ST LOUIS PARK TIF	0	3,044,486	3,044,486
ST ANTHONY TIF	0	556,077	556,077
WAYZATA TIF	0	1,082,939	1,082,939
BROOKLYN CENTER TIF	0	1,539,647	1,539,647
MINNEAPOLIS TIF	0	60,781,352	60,781,352
ROCKFORD TIF	0	83,242	83,242
MOUND TIF	0	218,091	218,091
ROGERS TIF	0	295,375	295,375
MEDINA TIF	0	545,720	545,720
CHAMPLIN TIF	0	407,119	407,119
OSSEO TIF	0	71,284	71,284
CORCORAN TIF	0	107,631	107,631
SPRING PARK TIF	0	232,428	232,428
DAYTON TIF	0	126,892	126,892
TOTAL	\$ 41,185,509	\$ 122,231,921	\$ 163,417,430

<u>HOUSTON</u>			
CROOKED CREEK WATERSHED	\$ 5,211	\$ 0	\$ 5,211
LA CRESCENT TIF	0	21,330	21,330
CALEDONIA TIF	0	11,584	11,584
HOUSTON TIF	0	8,627	8,627
TOTAL	\$ 5,211	\$ 41,541	\$ 46,752

<u>HUBBARD</u>			
HEADWATERS REG DEV COMM	\$ 48,093	\$ 0	\$ 48,093
PARK RAPIDS TIF	0	13,202	13,202
TOTAL	\$ 48,093	\$ 13,202	\$ 61,295

TABLE 44
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1992 (1)

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
ISANTI			
EAST CENTRAL REG DEV COMM	\$ 19,428	\$ 0	\$ 19,428
CAMBRIDGE TIF	0	256,496	256,496
ISANTI TIF	0	40,863	40,863
BRAHAM TIF	0	89,902	89,902
TOTAL	\$ 19,428	\$ 387,261	\$ 406,689

ITASCA			
NORTH ITASCA HOSPITAL	\$ 131,725	\$ 0	\$ 131,725
ARROWHEAD REG DEV COMM	69,154	0	69,154
GRAND RAPIDS TIF	0	839,875	839,875
BOVEY TIF	0	1,715	1,715
LAPRAIRIE TIF	0	31,134	31,134
TOTAL	\$ 200,879	\$ 872,724	\$ 1,073,603

JACKSON			
MIDDLE DES MOINES WTRSHED	\$ 13,038	\$ 0	\$ 13,038
REGION 8 REG DEV COMM	21,608	0	21,608
JACKSON TIF	0	103,185	103,185
JACKSON CO HRA TIF	0	182,863	182,863
TOTAL	\$ 34,646	\$ 286,048	\$ 320,694

KANABEC			
EAST CENTRAL REG DEV COMM	\$ 9,176	\$ 0	\$ 9,176
MORA TIF	0	169,390	169,390
OGILVIE TIF	0	8,597	8,597
TOTAL	\$ 9,176	\$ 177,987	\$ 187,163

KANDIYOHI			
BUFFALO CREEK WATERSHED	\$ 629	\$ 0	\$ 629
NO FORK-CROW RIVER WTRSHD	1,889	0	1,889
WILLMAR HRA	39,178	0	39,178
REGION 6E REG DEV COMM	41,716	0	41,716
KANDIYOHI CO RUR DEV FIN	148,332	0	148,332
SPICER TIF	0	66,851	66,851
NEW LONDON TIF	0	74,110	74,110
WILLMAR TIF	0	455,664	455,664
TOTAL	\$ 231,744	\$ 596,625	\$ 828,369

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
KITTSON			
JOE RIVER WATERSHED DIST	\$ 16,960	\$ 0	\$ 16,960
ROSEAU RIVER WATERSHED	922	0	922
TWO RIVERS WATERSHED DIST	67,991	0	67,991
REGION 1 REG DEV COMM	10,435	0	10,435
TOTAL	\$ 96,308	\$ 0	\$ 96,308

KOOCHICHING			
RED LAKE WATERSHED DIST	\$ 3,176	\$ 0	\$ 3,176
NORTH ITASCA HOSPITAL	6,377	0	6,377
ARROWHEAD REG DEV COMM	11,113	0	11,113
INTERNATIONAL FALLS TIF	0	2,765,713	2,765,713
TOTAL	\$ 20,666	\$ 2,765,713	\$ 2,786,379

LAC QUI PARLE			
LAC QUI PARLE-YELLOW BANK	\$ 26,605	\$ 0	\$ 26,605
DAWSON AREA HOSPITAL	39,996	0	39,996
UPPER MINN VALLEY RDC	24,417	0	24,417
DAWSON TIF	0	38,435	38,435
MADISON TIF	0	1,001	1,001
TOTAL	\$ 91,018	\$ 39,436	\$ 130,454

LAKE			
ARROWHEAD REG DEV COMM	\$ 8,409	\$ 0	\$ 8,409
ST LOUIS CO REGIONAL RR	16,573	0	16,573
EAST LAKE MED CLINIC DIST	29,994	0	29,994
SILVER BAY TIF	0	2,700	2,700
LAKE COUNTY HRA TIF	0	428,003	428,003
TOTAL	\$ 54,976	\$ 430,703	\$ 485,679

LAKE OF THE WOODS			
ROSEAU RIVER WATERSHED	\$ 52	\$ 0	\$ 52
HEADWATERS REG DEV COMM	8,369	0	8,369
TOTAL	\$ 8,421	\$ 0	\$ 8,421

LE SUEUR			
REGION 9 REG DEV COMM	\$ 23,495	\$ 0	\$ 23,495
LE CENTER TIF	0	25,884	25,884
LE SUEUR TIF	0	216,886	216,886
NEW PRAGUE TIF	0	11,772	11,772
ELYSIAN TIF	0	1,052	1,052
TOTAL	\$ 23,495	\$ 255,594	\$ 279,089

TABLE 44
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1992 (1)

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
LINCOLN			
LAC QUI PARLE-YELLOW BANK	\$ 3,331	\$ 0	\$ 3,331
YELLOW MEDICINE RIVER	16,032	0	16,032
LINCOLN COUNTY HRA	801	0	801
REGION 8 REG DEV COMM	7,669	0	7,669
TOTAL	\$ 27,833	\$ 0	\$ 27,833
LYON			
YELLOW MEDICINE RIVER	\$ 17,513	\$ 0	\$ 17,513
REGION 8 REG DEV COMM	39,304	0	39,304
COTTONWOOD TIF	0	11,470	11,470
MARSHALL TIF	0	1,049,601	1,049,601
MINNEOTA TIF	0	11,738	11,738
TOTAL	\$ 56,817	\$ 1,072,809	\$ 1,129,626
MCLEOD			
BUFFALO CREEK WATERSHED	\$ 21,438	\$ 0	\$ 21,438
HIGH ISLAND WATERSHED	6,658	0	6,658
REGION 6E REG DEV COMM	27,016	0	27,016
GLENCOE TIF	0	227,109	227,109
WINSTED TIF	0	36,989	36,989
HUTCHINSON TIF	0	268,792	268,792
PLATO TIF	0	16,777	16,777
TOTAL	\$ 55,112	\$ 549,667	\$ 604,779
MAHNOMEN			
RED LAKE WATERSHED DIST	\$ 571	\$ 0	\$ 571
SANDHILL WATERSHED DIST	1,482	0	1,482
WILD RICE WATERSHED DIST	42,063	0	42,063
HEADWATERS REG DEV COMM	8,125	0	8,125
MAHNOMEN TIF	0	7,408	7,408
WAUBUN TIF	0	7,503	7,503
TOTAL	\$ 52,241	\$ 14,911	\$ 67,152
MARSHALL			
MIDDLE RIVER-SNAKE RIVER	\$ 115,248	\$ 0	\$ 115,248
RED LAKE WATERSHED DIST	22,495	0	22,495
ROSEAU RIVER WATERSHED	447	0	447
TWO RIVERS WATERSHED DIST	902	0	902
REGION 1 REG DEV COMM	13,463	0	13,463
TOTAL	\$ 152,555	\$ 0	\$ 152,555

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
MARTIN			
REGION 9 REG DEV COMM	\$ 39,127	\$ 0	\$ 39,127
TRIMONT TIF	0	15,266	15,266
TRUMAN TIF	0	16,233	16,233
FAIRMONT TIF	0	170,399	170,399
DUNNELL TIF	0	6,218	6,218
WELCOME TIF	0	50,156	50,156
TOTAL	\$ 39,127	\$ 258,272	\$ 297,399
MEEKER			
NO FORK-CROW RIVER WTRSH	\$ 2,146	\$ 0	\$ 2,146
CLEARWATER RIVER WTRSHED	6,957	0	6,957
SAUK RIVER WATERSHED	601	0	601
REGION 6E REG DEV COMM	21,025	0	21,025
LITCHFIELD TIF	0	159,600	159,600
WATKINS TIF	0	31,646	31,646
DASSEL TIF	0	32,818	32,818
EDEN VALLEY TIF	0	22,862	22,862
TOTAL	\$ 30,729	\$ 246,926	\$ 277,655
MILLE LAC			
EAST CENTRAL REG DEV COM	\$ 14,459	\$ 0	\$ 14,459
PRINCETON TIF	0	344,932	344,932
MILACA TIF	0	97,710	97,710
MILLE LACS CO HRA TIF	0	2,161	2,161
TOTAL	\$ 14,459	\$ 444,803	\$ 459,262
MORRISON			
SOUTH TWO RIVERS WTRSHED	\$ 308	\$ 0	\$ 308
LITTLE FALLS HRA	8,317	0	8,317
REGION 5 REG DEV COMM	19,539	0	19,539
RURAL DEV FINANCE AUTH	17,176	0	17,176
LITTLE FALLS TIF	0	356,433	356,433
UPSALA TIF	0	6,861	6,861
ROYALTON TIF	0	15,999	15,999
TOTAL	\$ 45,340	\$ 379,293	\$ 424,633

TABLE 44
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1992 (1)

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
MOWER			
TURTLE CREEK WATERSHED	\$ 6,887	\$ 0	\$ 6,887
AUSTIN HRA	34,210	0	34,210
MOWER COUNTY HRA	32,232	0	32,232
AUSTIN TIF	0	439,007	439,007
DEXTER TIF	0	18,444	18,444
TOTAL	\$ 73,329	\$ 457,451	\$ 530,780

MURRAY			
MIDDLE DES MOINES WTRSHD	\$ 2,962	\$ 0	\$ 2,962
REGION 8 REG DEV COMM	15,641	0	15,641
SLAYTON TIF	0	10,562	10,562
TOTAL	\$ 18,603	\$ 10,562	\$ 29,165

NICOLLET			
REGION 9 REG DEV COMM	\$ 26,755	\$ 0	\$ 26,755
NORTH MANKATO TIF	0	457,408	457,408
NICOLLET TIF	0	11,427	11,427
LAFAYETTE TIF	0	31,317	31,317
ST PETER TIF	0	137,729	137,729
TOTAL	\$ 26,755	\$ 637,881	\$ 664,636

NOBLES			
KANARANZI-LITTLE ROCK WS	\$ 39,601	\$ 0	\$ 39,601
MIDDLE DES MOINES WTRSHED	15,481	0	15,481
OKABENA-CHEDA WATERSHED	13,742	0	13,742
WORTHINGTON HRA	11,438	0	11,438
REGION 8 REG DEV COMM	19,660	0	19,660
WORTHINGTON TIF	0	396,284	396,284
ADRIAN TIF	0	16,980	16,980
TOTAL	\$ 99,922	\$ 413,264	\$ 513,186

NORMAN			
SANDHILL WATERSHED DIST	\$ 1,907	\$ 0	\$ 1,907
WILD RICE WATERSHED DIST	142,094	0	142,094
REGION 1 REG DEV COMM	9,824	0	9,824
ADA TIF	0	37,848	37,848
TOTAL	\$ 153,825	\$ 37,848	\$ 191,673

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
OLMSTED			
ROCHESTER TIF	\$ 0	\$ 3,681,741	\$ 3,681,741
STEWARTVILLE TIF	0	145,780	145,780
BYRON TIF	0	48,224	48,224
TOTAL	\$ 0	\$ 3,875,745	\$ 3,875,745

OTTERTAIL			
BUFFALO-RED RIVER WTRSHD	\$ 3,351	\$ 0	\$ 3,351
BOIS DE SIOUX WATERSHED	2,213	0	2,213
FERGUS FALLS HRA	28,098	0	28,098
WADENA HRA	13	0	13
PARKERS PRAIRIE HOSP DIST	83,668	0	83,668
PELICAN VALLEY HEALTH	131,103	97,509	228,612
PERHAM HOSPITAL DIST	0	133,081	133,081
FERGUS FALLS TIF	0	394,216	394,216
PELICAN RAPIDS TIF	0	86,352	86,352
PERHAM TIF	0	72,887	72,887
HENNING TIF	0	30,024	30,024
NEW YORK MILLS TIF	0	3,625	3,625
TOTAL	\$ 248,446	\$ 817,694	\$ 1,066,140

PENNINGTON			
MIDDLE RIVER-SNAKE RIVER	\$ 1,570	\$ 0	\$ 1,570
RED LAKE WATERSHED DIST	74,198	0	74,198
REGION 1 REG DEV COMM	7,464	0	7,464
TOTAL	\$ 83,232	\$ 0	\$ 83,232

PINE			
NORTH PINE CO HOSPITAL	\$ 66,194	\$ 0	\$ 66,194
EAST CENTRAL REG DEV COMM	20,740	0	20,740
MOOSE LAKE-WINDEMERE AREA	58,259	0	58,259
SANDSTONE TIF	0	21,512	21,512
HINCKLEY TIF	0	130,630	130,630
PINE CITY TIF	0	85,587	85,587
TOTAL	\$ 145,193	\$ 237,729	\$ 382,922

PIPESTONE			
REGION 8 REG DEV COMM	\$ 9,771	\$ 0	\$ 9,771
PIPESTONE TIF	0	176,485	176,485
EDGERTON TIF	0	20,820	20,820
TOTAL	\$ 9,771	\$ 197,305	\$ 207,076

TABLE 44
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1992 (1)

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
<u>POLK</u>			
MIDDLE RIVER-SNAKE RIVER	\$ 44,808	\$ 0	\$ 44,808
RED LAKE WATERSHED DIST	255,706	0	255,706
SANDHILL WATERSHED DIST	66,895	0	66,895
WILD RICE WATERSHED DIST	3,764	0	3,764
REGION 1 REG DEV COMM	31,597	0	31,597
POLK CO AMBULANCE DIST	154,720	0	154,720
CROOKSTON TIF	0	83,155	83,155
EAST GRAND FORKS TIF	0	153,256	153,256
GULLY TIF	0	4,065	4,065
FOSSTON TIF	0	47,444	47,444
TOTAL	\$ 557,490	\$ 287,920	\$ 845,410

<u>POPE</u>			
NO FORK-CROW RIVER WTRSH	\$ 1,404	\$ 0	\$ 1,404
SAUK RIVER WATERSHED	544	0	544
GLACIAL RIDGE HOSPITAL	72,048	29,670	101,718
WESTERN POPE CO HOSPITAL	13,849	69,260	83,109
STARBUCK TIF	0	63,961	63,961
GLENWOOD TIF	0	38,259	38,259
TOTAL	\$ 87,845	\$ 201,150	\$ 288,995

<u>RAMSEY</u>			
RAMSEY-WASHINGTON METRO	\$ 111,356	\$ 0	\$ 111,356
RICE CREEK WATERSHED DIST	256,639	0	256,639
VALLEY BRANCH WATERSHED	2,639	0	2,639
BLAINE HRA	741	0	741
ST ANTHONY HRA	5,376	0	5,376
ST PAUL HRA	653,596	0	653,596
NORTH SUBURBAN HOSPITAL	19,817	0	19,817
RAMSEY REGIONAL RAILROAD	519,575	0	519,575
METRO COUNCIL	1,149,913	703,534	1,853,447
METRO MOSQUITO CONTROL	1,229,010	0	1,229,010
REG TRANSIT BOARD DIST	8,632,456	1,477,122	10,109,578
ST PAUL PORT AUTHORITY	0	1,885,317	1,885,317
ST PAUL TIF	0	22,300,451	22,300,451
NORTH ST PAUL TIF	0	151,208	151,208
FALCON HEIGHTS TIF	0	622,595	622,595
ROSEVILLE TIF	0	7,030,003	7,030,003
NEW BRIGHTON TIF	0	1,856,891	1,856,891
WHITE BEAR LAKE TIF	0	1,653,358	1,653,358

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
<u>RAMSEY (cont.)</u>			
ST ANTHONY TIF	0	263,323	263,323
VADNAIS HEIGHTS TIF	0	1,922,800	1,922,800
MAPLEWOOD TIF	0	1,705,560	1,705,560
LAUDERDALE TIF	0	196,639	196,639
MOUNDSVIEW TIF	0	1,988,384	1,988,384
LITTLE CANADA TIF	0	288,486	288,486
SHOREVIEW TIF	0	607,220	607,220
ARDEN HILLS TIF	0	30,466	30,466
WHITE BEAR TWP TIF	0	664,986	664,986
TOTAL	\$ 12,581,118	\$ 45,348,343	\$ 57,929,461

<u>RED LAKE</u>			
RED LAKE WATERSHED DIST	\$ 31,918	\$ 0	\$ 31,918
REGION 1 REG DEV COMM	3,233	0	3,233
RED LAKE FALLS TIF	0	19,389	19,389
TOTAL	\$ 35,151	\$ 19,389	\$ 54,540

<u>REDWOOD</u>			
REGION 8 REG DEV COMM	\$ 24,889	\$ 0	\$ 24,889
REDWOOD FALLS TIF	0	37,588	37,588
WABASSO TIF	0	11,584	11,584
MORGAN TIF	0	4,767	4,767
TOTAL	\$ 24,889	\$ 53,939	\$ 78,828

<u>RENNVILLE</u>			
BUFFALO CREEK WATERSHED	\$ 19,204	\$ 0	\$ 19,204
HIGH ISLAND WATERSHED	4,365	0	4,365
REGION 6E REG DEV COMM	26,890	0	26,890
BIRD ISLAND TIF	0	36,140	36,140
OLIVIA TIF	0	164,697	164,697
HECTOR TIF	0	5,895	5,895
FAIRFAX TIF	0	949	949
TOTAL	\$ 50,459	\$ 207,681	\$ 258,140

TABLE 44
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1992 (1)

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
<u>RICE</u>			
FARIBAULT HRA	\$ 18,205	\$ 0	\$ 18,205
RICE COUNTY HOSP DIST #1	0	89,664	89,664
NORTHFIELD TIF	0	523,606	523,606
FARIBAULT TIF	0	882,406	882,406
MORRISTOWN TIF	0	3,500	3,500
RICE COUNTY HRA TIF	0	48,866	48,866
DUNDAS TIF	0	140,926	140,926
TOTAL	\$ 18,205	\$ 1,688,968	\$ 1,707,173

<u>ROCK</u>			
KANARANZI-LITTLE ROCK WS	\$ 3,059	\$ 0	\$ 3,059
REGION 8 REG DEV COMM	12,980	0	12,980
LUVERNE TIF	0	86,514	86,514
HILLS TIF	0	1,530	1,530
TOTAL	\$ 16,039	\$ 88,044	\$ 104,083

<u>ROSEAU</u>			
RED LAKE WATERSHED DIST	115	0	115
ROSEAU RIVER WATERSHED	79,811	0	79,811
TWO RIVERS WATERSHED DIST	28,715	0	28,715
ROSEAU AREA HOSPITAL	11,367	0	11,367
REGION 1 REG DEV COMM	11,273	0	11,273
WARROAD TIF	0	55,452	55,452
TOTAL	\$ 131,281	\$ 55,452	\$ 186,733

<u>ST LOUIS</u>			
DULUTH HRA	\$ 11,964	\$ 0	\$ 11,964
MT IRON HRA	5,220	0	5,220
ST LOUIS CO HRA	115,497	0	115,497
VIRGINIA HRA	10,049	0	10,049
COOK COMMUNITY HOSPITAL	94,994	0	94,994
ARROWHEAD REG DEV COMM	127,815	0	127,815
ST LOUIS REGIONAL RR	266,601	0	266,601
MT IRON TIF	0	116,037	116,037
DULUTH TIF	0	8,078,924	8,078,924
EVELETH TIF	0	26,511	26,511
PROCTOR TIF	0	22,187	22,187
VIRGINIA HRA TIF	0	372,033	372,033
AURORA TIF	0	21,750	21,750
HIBBING TIF	0	158,372	158,372

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
<u>ST. LOUIS (cont.)</u>			
ELY TIF	\$ 0	\$ 3,556	\$ 3,556
TOTAL	\$ 632,140	\$ 8,799,370	\$ 9,431,510

<u>SCOTT</u>			
PRIOR LAKE-SPRING LAKE WS	\$ 57,114	\$ 0	\$ 57,114
WATERSHED DISTRICT NO 2	17,466	0	17,466
SCOTT COUNTY HRA	46,969	0	46,969
SHAKOPEE HRA	24,284	0	24,284
REGION 9 REG DEV COMM	2,082	0	2,082
SCOTT REGIONAL RAILROAD	28,357	0	28,357
METRO COUNCIL	116,595	83,178	199,773
METRO MOSQUITO CONTROL	139,894	0	139,894
REG TRANSIT BOARD AREA	34,441	0	34,441
REG TRANSIT BOARD DIST	181,401	94,512	275,913
NEW PRAGUE CITY TIF	0	142,184	142,184
JORDAN TIF	0	6,594	6,594
SHAKOPEE TIF	0	4,655,138	4,655,138
SAVAGE TIF	0	1,004,038	1,004,038
PRIOR LAKE TIF	0	37,823	37,823
TOTAL	\$ 648,603	\$ 6,023,467	\$ 6,672,071

<u>SHERBURNE</u>			
ELK RIVER HRA	\$ 24,840	\$ 0	\$ 24,840
ST CLOUD HRA	3,633	0	3,633
MONTICELLO-BIG LAKE HOSP	110,431	0	110,431
BECKER ECON DEV DIST	115,415	0	115,415
ELK RIVER ECON DEV DIST	55,570	0	55,570
ST CLOUD MET TRANS ANNEX	20,830	0	20,830
BECKER TIF	0	48,597	48,597
BIG LAKE TIF	0	214,243	214,243
ELK RIVER TIF	0	622,819	622,819
ZIMMERMAN TIF	0	71,370	71,370
TOTAL	\$ 330,719	\$ 957,029	\$ 1,287,748

TABLE 44
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1992 (1)

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
SIBLEY			
BUFFALO CREEK WATERSHED	\$ 768	\$ 0	\$ 768
HIGH ISLAND WATERSHED	24,582	0	24,582
REGION 9 REG DEV COMM	15,458	0	15,458
GAYLORD TIF	0	171,353	171,353
ARLINGTON TIF	0	61,256	61,256
HENDERSON TIF	0	7,165	7,165
WINTHROP TIF	0	8,996	8,996
TOTAL	\$ 40,808	\$ 248,770	\$ 289,578

STEARNS			
NO FORK-CROW RIVER WTRSH	\$ 21,755	\$ 0	\$ 21,755
CLEARWATER RIVER WTRSHED	10,897	0	10,897
SAUK RIVER WATERSHED	77,952	0	77,952
SOUTH TWO RIVERS WTRSHED	17,288	0	17,288
ST CLOUD HRA	53,981	0	53,981
STEARNS COUNTY HRA	68,559	0	68,559
GLACIAL RIDGE HOSPITAL	3,303	1,361	4,664
ST CLOUD METRO TRANSIT	351,622	0	351,622
KIMBALL TIF	0	12,718	12,718
BROOTEN TIF	0	7,679	7,679
COLD SPRING TIF	0	62,577	62,577
SARTELL TIF	0	110,498	110,498
ST CLOUD TIF	0	3,600,170	3,600,170
ALBANY TIF	0	43,034	43,034
STEARNS COUNTY HRA TIF	0	368,341	368,341
WAITE PARK TIF	0	789,234	789,234
SAUK CENTRE TIF	0	50,696	50,696
MELROSE TIF	0	19,186	19,186
PAYNESVILLE TIF	0	108,748	108,748
AVON TIF	0	95,991	95,991
TOTAL	\$ 605,357	\$ 5,270,233	\$ 5,875,590

STEELE			
OWATONNA HRA	\$ 30,459	\$ 0	\$ 30,459
BLOOMING PRAIRIE TIF	0	12,646	12,646
OWATONNA TIF	0	1,401,578	1,401,578
TOTAL	\$ 30,459	\$ 1,414,224	\$ 1,447,116

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
STEVENS			
BOIS DE SIOUX WATERSHED	\$ 7,884	\$ 0	\$ 7,884
UPPER MN RIVER WATERSHED	289	0	289
MORRIS TIF	0	53,029	53,029
CHOKIO TIF	0	3,792	3,792
MORRIS TWP TIF	0	19,376	19,376
TOTAL	\$ 8,173	\$ 76,197	\$ 84,370

SWIFT			
UPPER MN RIVER WATERSHED	\$ 2,597	\$ 0	\$ 2,597
UPPER MINN VALLEY RDC	25,724	0	25,724
APPLETON TIF	0	120,876	120,876
BENSON TIF	0	195,331	195,331
TOTAL	\$ 28,321	\$ 316,207	\$ 344,528

TODD			
SAUK RIVER WATERSHED	\$ 4,655	\$ 0	\$ 4,655
REGION 5 REG DEV COMM	10,774	0	10,774
LONG PRAIRIE TIF	0	198,198	198,198
STAPLES TIF	0	8,464	8,464
TOTAL	\$ 15,429	\$ 206,662	\$ 222,091

TRAVERSE			
BOIS DE SIOUX WATERSHED	\$ 28,043	\$ 0	\$ 28,043
UPPER MN RIVER WATERSHED	4,817	0	4,817
BROWNS VALLEY TIF	0	17,927	17,927
TOTAL	\$ 32,860	\$ 17,927	\$ 50,787

WABASHA			
BEAR VALLEY WATERSHED	\$ 1,230	\$ 0	\$ 1,230
SE MN MULTI COUNTY HRA	19,963	0	19,963
LAKE CITY TIF	0	156,790	156,790
PLAINVIEW TIF	0	115,582	115,582
WABASHA TIF	0	19,674	19,674
TOTAL	\$ 21,193	\$ 292,046	\$ 313,239

WADENA			
WADENA HRA	\$ 3,886	\$ 0	\$ 3,886
REGION 5 REG DEV COMM	7,325	0	7,325
WADENA TIF	0	46,194	46,194
MENAHGA TIF	0	13,446	13,446
TOTAL	\$ 11,211	\$ 59,640	\$ 70,851

TABLE 44
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1992 (1)

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
WASECA			
REGION 9 REG DEV COMM	\$ 21,848	\$ 0	\$ 21,848
WASECA TIF	0	59,263	59,263
WALDORF TIF	0	2,800	2,800
TOTAL	\$ 21,848	\$ 62,063	\$ 83,911
WASHINGTON			
CARNELIAN-MARINE WTRSHED	\$ 28,347	\$ 0	\$ 28,347
RAMSEY-WASHINGTON METRO	25,081	0	25,081
RICE CREEK WATERSHED DIST	44,168	0	44,168
VALLEY BRANCH WATERSHED	56,522	273,799	330,321
HASINGS HRA	256	0	256
WASHINGTON COUNTY HRA	273,053	0	273,053
DIST MEMORIAL HOSPITAL	59,399	0	59,399
METRO COUNCIL	354,201	215,766	569,967
METRO MOSQUITO CONTROL	382,845	0	382,845
REG TRANSIT BOARD AREA	76,430	0	76,430
REG TRANSIT BOARD DIST	1,759,493	329,960	2,089,453
FOREST LAKE TIF	0	686,580	686,580
WASHINGTON CO TIF	0	496,917	496,917
MAHTOMEDI TIF	0	102,227	102,227
WOODBURY TIF	0	345,073	345,073
ST PAUL PARK TIF	0	335,573	335,573
STILLWATER TIF	0	1,136,466	1,136,466
NEWPORT TIF	0	458,049	458,049
COTTAGE GROVE TIF	0	419,026	419,026
OAKDALE TIF	0	977,390	977,390
OAK PARK HTS TIF	0	232,077	232,077
BAYPORT TIF	0	247	247
TOTAL	\$ 3,059,795	\$ 6,009,150	\$ 9,068,945
WATONWAN			
REGION 9 REG DEV COMM	\$ 10,657	\$ 0	\$ 10,657
MADALIA TIF	0	98,968	98,968
ST JAMES TIF	0	221,246	221,246
TOTAL	\$ 10,657	\$ 320,214	\$ 330,871
WILKEN			
BUFFALO-RED RIVER WTRSHED	\$ 22,041	\$ 0	\$ 22,041
BOIS DE SIOUX WATERSHED	11,435	0	11,435
BRECKENRIDGE TIF	0	29,423	29,423
TOTAL	\$ 33,476	\$ 29,423	\$ 62,899

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
WINONA			
STOCKTON-ROLLINGSTONE W	\$ 4,191	\$ 0	\$ 4,191
SE MN MULTI COUNTY HRA	20,050	0	20,050
WINONA PORT AUTHORITY	0	130,374	130,374
WINONA PORT AUTH TIF	0	715,662	715,662
ST CHARLES TIF	0	67,052	67,052
GOODVIEW TIF	0	162,007	162,007
LEWISTON TIF	0	15,876	15,876
TOTAL	\$ 24,241	\$ 1,090,971	\$ 1,115,212
WRIGHT			
CLEARWATER RIVER WTRSHED	\$ 29,221	\$ 0	\$ 29,221
MONTICELLO-BIG LAKE HOSP	499,761	0	499,761
ALBERTVILLE TIF	0	205,702	205,702
MONTICELLO TIF	0	493,782	493,782
DELANO TIF	0	446,475	446,475
BUFFALO TIF	0	1,125,684	1,125,684
COKATO TIF	0	127,927	127,927
ANNANDALE TIF	0	411,434	411,434
MONTROSE TIF	0	13,484	13,484
ROCKFORD TIF	0	51,546	51,546
MAPLE LAKE TIF	0	92,973	92,973
HOWARD LAKE TIF	0	63,276	63,276
ST MICHAEL TIF	0	38,876	38,876
HANOVER TIF	0	7,167	7,167
TOTAL	\$ 528,982	\$ 3,078,326	\$ 3,607,308
YELLOW MED			
LAC QUI PARLE-YELLOW BANK	\$ 7,074	\$ 0	\$ 7,074
YELLOW MEDICINE RIVER	18,596	0	18,596
UPPER MINN VALLEY RDC	31,137	0	31,137
GRANITE FALLS TIF	0	91,560	91,560
CLARKSFIELD TIF	0	4,904	4,904
CANBY TIF	0	5,374	5,374
TOTAL	\$ 56,807	\$ 101,838	\$ 158,645
STATEWIDE TOTAL	77,077,031	270,144,225	347,221,256

(1) See explanation on page 181.

SECTION IV

Part B: By Use Classification

TABLE 45
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
PAYABLE 1992

	<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	\$ 614,968	\$ 1,234,408	\$ 1,820,263	\$ 696,768	\$ 1,175,966	\$ 811,583	\$ 3,937,252
Non-Homestead	421,004	814,876	897,202	362,439	312,095	934,462	3,447,644
Total	\$ 1,035,972	\$ 2,049,284	\$ 2,717,465	\$ 1,059,207	\$ 1,488,061	\$ 1,746,045	\$ 7,384,896
Timber	418,041	4,971	139,082	197,277	25,587	0	0
Seas/Rec. Residential	5,216,619	374,981	3,707,673	1,724,993	113,196	98,081	67,996
Total Agricultural	\$ 6,670,632	\$ 2,429,236	\$ 6,564,220	\$ 2,981,477	\$ 1,626,844	\$ 1,844,126	\$ 7,452,892
NON-AGRICULTURAL							
Residential							
Homestead	\$ 1,753,751	\$ 68,348,929	\$ 3,404,512	\$ 4,030,029	\$ 3,349,509	\$ 395,436	\$ 6,718,735
Non-Homestead	104,620	7,895,809	1,028,806	1,148,314	710,218	73,183	1,622,485
Total	\$ 1,858,371	\$ 76,244,738	\$ 4,433,318	\$ 5,178,343	\$ 4,059,727	\$ 468,619	\$ 8,341,220
Apartments	124,522	13,248,151	410,088	708,358	2,809,601	51,717	3,001,303
Vacant Land	15,659	8,315,244	55,204	65,308	296,289	39	409,979
Seas/Rec. Commercial	86,729	0	194,775	159,602	3,573	558	9,656
Commercial Land & Buildings	542,831	32,709,174	2,623,812	3,817,515	3,035,824	193,020	8,534,780
Industrial Land & Buildings	85,392	19,140,568	506,201	371,261	2,694,608	28,892	2,406,316
Public Utility	101,295	1,176,820	161,676	392,741	617,676	106,233	1,796,058
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	104,788	839,613	204,866	116,461	190,377	63,560	62,391
Total Non-Agricultural	\$ 2,919,587	\$ 151,674,308	\$ 8,589,940	\$ 10,809,589	\$ 13,707,675	\$ 912,638	\$ 24,561,703
TOTAL REAL PROPERTY	\$ 9,590,219	\$ 154,103,544	\$ 15,154,160	\$ 13,791,066	\$ 15,334,519	\$ 2,756,764	\$ 32,014,595
TOTAL PERSONAL PROPERTY	252,326	6,850,787	447,354	1,384,189	974,577	113,425	1,294,940
TOTAL REAL & PERSONAL PROPERTY	\$ 9,842,545	\$ 160,954,331	\$ 15,601,514	\$ 15,175,255	\$ 16,309,096	\$ 2,870,189	\$ 33,309,535

	<u>BROWN</u>	<u>CARLTON</u>	<u>CARVER</u>	<u>CASS</u>	<u>CHIPPEWA</u>	<u>CHISAGO</u>	<u>CLAY</u>
AGRICULTURAL							
Farm							
Homestead	\$ 2,746,563	\$ 778,057	\$ 2,700,349	\$ 487,229	\$ 1,778,068	\$ 1,961,687	\$ 2,924,712
Non-Homestead	1,616,296	281,243	1,203,446	243,105	1,831,712	580,876	2,529,364
Total	\$ 4,362,859	\$ 1,059,300	\$ 3,903,795	\$ 730,334	\$ 3,609,780	\$ 2,542,563	\$ 5,454,076
Timber	0	264,899	0	205,285	0	2,683	0
Seas/Rec. Residential	0	729,889	181,061	9,057,588	239	1,027,719	38,496
Total Agricultural	\$ 4,362,859	\$ 2,054,088	\$ 4,084,856	\$ 9,993,207	\$ 3,610,019	\$ 3,572,965	\$ 5,492,572
NON-AGRICULTURAL							
Residential							
Homestead	\$ 2,943,098	\$ 4,515,581	\$ 19,822,188	\$ 3,601,189	\$ 1,210,268	\$ 6,957,648	\$ 6,550,129
Non-Homestead	697,815	675,431	1,967,044	609,154	307,134	1,134,699	1,144,622
Total	\$ 3,640,913	\$ 5,191,012	\$ 21,789,232	\$ 4,210,343	\$ 1,517,402	\$ 8,092,347	\$ 7,694,751
Apartments	319,914	398,664	3,130,790	118,963	201,878	1,088,007	2,063,167
Vacant Land	140,438	0	2,117,054	7,325	4,160	672,501	16,311
Seas/Rec. Commercial	0	6,757	4,384	625,860	2,329	36,581	844
Commercial Land & Buildings	2,353,381	1,726,556	7,399,951	1,642,808	976,523	2,319,038	3,912,192
Industrial Land & Buildings	1,206,133	3,564,998	8,250,798	9,315	268,263	823,515	1,478,492
Public Utility	33,589	2,401,328	515,633	494,021	509,017	778,826	51,442
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	41,807	283,918	36,472	159,650	87,529	56,975	397,619
Total Non-Agricultural	\$ 7,736,175	\$ 13,573,233	\$ 43,244,314	\$ 7,268,285	\$ 3,567,101	\$ 13,867,790	\$ 15,614,818
TOTAL REAL PROPERTY	\$ 12,099,034	\$ 15,627,321	\$ 47,329,170	\$ 17,261,492	\$ 7,177,120	\$ 17,440,755	\$ 21,107,390
TOTAL PERSONAL PROPERTY	114,091	2,313,401	1,362,083	1,670,407	332,002	1,120,185	655,775
TOTAL REAL & PERSONAL PROPERTY	\$ 12,213,125	\$ 17,940,722	\$ 48,691,253	\$ 18,931,899	\$ 7,509,122	\$ 18,560,940	\$ 21,763,165

TABLE 45
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
PAYABLE 1992

	<u>CLEARWATER</u>	<u>COOK</u>	<u>COTTONWOOD</u>	<u>CROW WING</u>	<u>DAKOTA</u>	<u>DODGE</u>	<u>DOUGLAS</u>
<u>AGRICULTURAL</u>							
Farm							
Homestead	\$ 568,119	\$ 7,951	\$ 2,652,400	\$ 556,146	\$ 2,696,721	\$ 2,094,274	\$ 1,227,588
Non-Homestead	283,669	927	2,475,622	171,934	2,359,733	1,293,811	658,781
Total	\$ 851,788	\$ 8,878	\$ 5,128,022	\$ 728,080	\$ 5,056,454	\$ 3,388,085	\$ 1,886,369
Timber	59,788	171,732	0	406,819	2,572	289	357
Seas/Rec. Residential	263,837	2,503,000	6,397	12,582,037	47,309	0	3,051,603
Total Agricultural	\$ 1,175,413	\$ 2,683,610	\$ 5,134,419	\$ 13,716,936	\$ 5,106,335	\$ 3,388,374	\$ 4,938,329
<u>NON-AGRICULTURAL</u>							
Residential							
Homestead	\$ 452,820	\$ 929,207	\$ 1,111,879	\$ 7,465,338	\$ 97,339,863	\$ 1,781,321	\$ 4,088,068
Non-Homestead	117,142	140,175	377,977	1,696,406	12,155,187	182,726	879,417
Total	\$ 569,962	\$ 1,069,382	\$ 1,489,856	\$ 9,161,744	\$ 109,495,050	\$ 1,964,047	\$ 4,967,485
Apartments	108,602	35,658	176,533	898,841	25,794,941	203,079	719,839
Vacant Land	11,100	39,549	23,105	125,979	15,081,281	53,818	78,371
Seas/Rec. Commercial	903	93,760	0	427,147	0	5,011	156,874
Commercial Land & Buildings	314,043	619,500	935,674	5,810,533	62,077,604	666,310	3,653,960
Industrial Land & Buildings	0	0	505,138	739,072	28,932,518	292,883	468,716
Public Utility	1,206,193	8,337	39,131	389,018	9,877,796	31,397	531,601
Mineral	0	0	0	17,948	0	0	0
Railroad Operating Property	70,033	5,198	18,320	181,261	142,212	16,559	40,420
Total Non-Agricultural	\$ 2,280,836	\$ 1,871,384	\$ 3,187,757	\$ 17,751,543	\$ 251,401,402	\$ 3,233,104	\$ 10,617,266
TOTAL REAL PROPERTY	\$ 3,456,249	\$ 4,554,994	\$ 8,322,176	\$ 31,468,479	\$ 256,507,737	\$ 6,621,478	\$ 15,555,595
TOTAL PERSONAL PROPERTY	1,134,500	189,319	1,390,944	797,160	8,565,105	299,078	162,994
TOTAL REAL & PERSONAL PROPERTY	\$ 4,590,749	\$ 4,744,313	\$ 9,713,120	\$ 32,265,639	\$ 265,072,842	\$ 6,920,556	\$ 15,718,589
	<u>FARIBAULT</u>	<u>FILLMORE</u>	<u>FREEBORN</u>	<u>GOODHUE</u>	<u>GRANT</u>	<u>HENNEPIN</u>	<u>HOUSTON</u>
<u>AGRICULTURAL</u>							
Farm							
Homestead	\$ 3,216,459	\$ 2,572,039	\$ 3,531,647	\$ 3,114,503	\$ 1,223,343	\$ 2,079,848	\$ 1,554,900
Non-Homestead	3,431,523	1,333,262	2,590,600	1,394,534	988,008	2,177,990	547,375
Total	\$ 6,647,982	\$ 3,905,301	\$ 6,122,247	\$ 4,509,037	\$ 2,211,351	\$ 4,257,838	\$ 2,102,275
Timber	0	23	0	17,935	0	1,988	272
Seas/Rec. Residential	20,563	33,880	5,527	158,092	154,075	1,740,039	30,380
Total Agricultural	\$ 6,668,545	\$ 3,939,204	\$ 6,127,774	\$ 4,685,064	\$ 2,365,426	\$ 5,999,865	\$ 2,132,927
<u>NON-AGRICULTURAL</u>							
Residential							
Homestead	\$ 1,247,856	\$ 1,844,629	\$ 3,881,067	\$ 6,028,368	\$ 451,341	\$ 438,239,585	\$ 2,359,143
Non-Homestead	552,168	853,417	800,788	1,310,568	110,192	78,086,254	432,461
Total	\$ 1,800,024	\$ 2,698,046	\$ 4,681,855	\$ 7,338,936	\$ 561,533	\$ 516,325,839	\$ 2,791,604
Apartments	134,400	333,399	586,606	1,236,122	52,571	134,561,744	323,905
Vacant Land	60,652	72,945	128,793	152,284	7,694	27,520,042	120,043
Seas/Rec. Commercial	0	3,487	663	27,001	1,510	78,050	3,957
Commercial Land & Buildings	720,814	1,431,005	2,725,425	4,353,648	343,361	485,455,089	718,772
Industrial Land & Buildings	824,285	183,865	1,672,177	2,278,443	0	148,959,014	63,278
Public Utility	99,593	149,390	300,779	17,296,075	39,595	11,348,747	60,089
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	45,502	0	57,473	41,670	66,330	2,527,012	15,771
Total Non-Agricultural	\$ 3,685,270	\$ 4,872,137	\$ 10,153,771	\$ 32,724,179	\$ 1,072,594	\$ 1,326,775,537	\$ 4,097,419
TOTAL REAL PROPERTY	\$ 10,353,815	\$ 8,811,341	\$ 16,281,545	\$ 37,409,243	\$ 3,438,020	\$ 1,332,775,402	\$ 6,230,346
TOTAL PERSONAL PROPERTY	284,362	418,592	1,145,541	814,826	324,865	31,350,962	359,296
TOTAL REAL & PERSONAL PROPERTY	\$ 10,638,177	\$ 9,229,933	\$ 17,427,086	\$ 38,224,069	\$ 3,762,885	\$ 1,364,126,364	\$ 6,589,642

TABLE 45
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
PAYABLE 1992

	<u>HUBBARD</u>	<u>ISANTI</u>	<u>ITASCA</u>	<u>JACKSON</u>	<u>KANABEC</u>	<u>KANDIYOHI</u>	<u>KITTSON</u>
AGRICULTURAL							
Farm							
Homestead	\$ 414,937	\$ 1,959,096	\$ 342,555	\$ 2,823,458	\$ 983,332	\$ 2,511,181	\$ 1,340,519
Non-Homestead	189,177	526,473	55,260	3,238,043	337,288	1,982,162	1,750,579
Total	\$ 604,114	\$ 2,485,569	\$ 397,815	\$ 6,061,501	\$ 1,320,620	\$ 4,493,343	\$ 3,091,098
Timber	108,413	17,334	562,848	0	139,607	9,329	36,068
Seas/Rec. Residential	3,357,333	559,088	3,811,547	42,845	711,485	2,148,391	22,577
Total Agricultural	\$ 4,069,860	\$ 3,061,991	\$ 4,772,210	\$ 6,104,346	\$ 2,171,712	\$ 6,651,063	\$ 3,149,743
NON-AGRICULTURAL							
Residential							
Homestead	\$ 1,990,362	\$ 4,030,193	\$ 5,956,468	\$ 660,169	\$ 1,455,543	\$ 6,037,990	\$ 347,818
Non-Homestead	445,071	691,403	670,100	273,000	398,528	1,336,378	139,887
Total	\$ 2,435,433	\$ 4,721,596	\$ 6,626,568	\$ 933,169	\$ 1,854,071	\$ 7,374,368	\$ 487,705
Apartments	154,395	691,300	701,562	109,286	236,947	1,197,973	63,109
Vacant Land	213,796	174,295	100,338	22,029	58,980	166,546	17
Seas/Rec. Commercial	235,034	8,706	118,238	2,108	16,565	58,101	349
Commercial Land & Buildings	1,335,228	1,956,017	3,089,165	535,447	885,980	4,599,187	262,424
Industrial Land & Buildings	505,817	251,198	2,740,334	352,983	400,746	1,068,168	1,192
Public Utility	293,780	276,948	13,084,915	182,083	17,763	173,813	726,889
Mineral	0	0	28,998	0	0	0	0
Railroad Operating Property	21,467	74,224	220,168	17,732	42,661	217,643	108,931
Total Non-Agricultural	\$ 5,194,950	\$ 8,154,284	\$ 26,710,286	\$ 2,154,837	\$ 3,513,713	\$ 14,855,799	\$ 1,650,616
TOTAL REAL PROPERTY	\$ 9,264,810	\$ 11,216,275	\$ 31,482,496	\$ 8,259,183	\$ 5,685,425	\$ 21,506,862	\$ 4,800,359
TOTAL PERSONAL PROPERTY	919,738	630,694	2,659,218	629,204	103,061	633,163	990,700
TOTAL REAL & PERSONAL PROPERTY	\$ 10,184,548	\$ 11,846,969	\$ 34,141,714	\$ 8,888,387	\$ 5,788,486	\$ 22,140,025	\$ 5,791,059
	<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	\$ 187,796	\$ 1,542,690	\$ 8,482	\$ 275,807	\$ 2,018,492	\$ 921,518	\$ 1,787,652
Non-Homestead	121,265	1,511,801	0	238,413	1,203,605	984,634	2,179,157
Total	\$ 309,061	\$ 3,054,491	\$ 8,482	\$ 514,220	\$ 3,222,097	\$ 1,906,152	\$ 3,966,809
Timber	61,594	0	467,843	99,045	0	0	0
Seas/Rec. Residential	546,589	793	1,409,994	730,936	843,980	74,774	4,568
Total Agricultural	\$ 917,244	\$ 3,055,284	\$ 1,886,319	\$ 1,344,201	\$ 4,066,077	\$ 1,980,926	\$ 3,971,377
NON-AGRICULTURAL							
Residential							
Homestead	\$ 1,729,720	\$ 426,390	\$ 2,198,044	\$ 467,502	\$ 3,873,418	\$ 380,457	\$ 2,553,917
Non-Homestead	332,415	107,986	474,184	69,640	567,630	88,910	544,178
Total	\$ 2,062,135	\$ 534,376	\$ 2,672,228	\$ 537,142	\$ 4,441,048	\$ 469,367	\$ 3,098,095
Apartments	153,727	68,837	89,971	37,123	311,695	43,846	1,027,034
Vacant Land	48,920	5,432	0	4,788	112,294	16,040	155,799
Seas/Rec. Commercial	29,634	1,216	83,467	144,256	49,497	1,118	0
Commercial Land & Buildings	842,508	292,432	748,968	208,809	945,197	224,913	2,501,287
Industrial Land & Buildings	4,013,476	475,413	273,358	81,247	1,207,461	71,093	1,630,206
Public Utility	211,716	42,088	177,837	30,893	189,794	96,741	204,676
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	174,089	28,380	276,171	36,533	35,688	18,606	122,277
Total Non-Agricultural	\$ 7,536,205	\$ 1,448,174	\$ 4,322,000	\$ 1,080,791	\$ 7,292,674	\$ 941,724	\$ 8,739,374
TOTAL REAL PROPERTY	\$ 8,453,449	\$ 4,503,458	\$ 6,208,319	\$ 2,424,992	\$ 11,358,751	\$ 2,922,650	\$ 12,710,751
TOTAL PERSONAL PROPERTY	461,371	184,803	328,264	103,034	546,548	1,032,785	1,243,344
TOTAL REAL & PERSONAL PROPERTY	\$ 8,914,820	\$ 4,688,261	\$ 6,536,583	\$ 2,528,026	\$ 11,905,299	\$ 3,955,435	\$ 13,954,095

TABLE 45
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
PAYABLE 1992

	<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	\$ 2,237,642	\$ 795,145	\$ 1,644,107	\$ 2,821,111	\$ 2,116,062	\$ 1,208,746	\$ 2,514,938
Non-Homestead	973,218	600,647	2,210,238	4,032,600	1,154,939	340,399	808,820
Total	\$ 3,210,860	\$ 1,395,792	\$ 3,854,345	\$ 6,853,711	\$ 3,271,001	\$ 1,549,145	\$ 3,323,758
Timber	0	51,102	29,163	0	0	15,751	1,821
Seas/Rec. Residential	15,638	272,966	17,601	22,998	1,081,372	2,082,480	1,972,502
Total Agricultural	\$ 3,226,498	\$ 1,719,860	\$ 3,901,109	\$ 6,876,709	\$ 4,352,373	\$ 3,647,376	\$ 5,298,081
NON-AGRICULTURAL							
Residential							
Homestead	\$ 5,504,101	\$ 349,864	\$ 533,210	\$ 2,351,935	\$ 2,312,863	\$ 2,827,108	\$ 3,497,337
Non-Homestead	937,321	82,223	153,163	632,363	653,618	693,667	877,647
Total	\$ 6,441,422	\$ 432,087	\$ 686,373	\$ 2,984,298	\$ 2,966,481	\$ 3,520,775	\$ 4,374,984
Apartments	1,118,225	43,081	64,309	314,648	317,577	558,789	524,215
Vacant Land	168,639	0	62	91,052	70,737	31,538	35,498
Seas/Rec. Commercial	0	11,790	215	1,115	0	56,121	38,031
Commercial Land & Buildings	2,869,692	223,917	412,988	2,049,955	1,248,561	1,774,364	2,199,669
Industrial Land & Buildings	1,796,598	0	0	859,897	549,694	464,876	425,484
Public Utility	56,744	36,374	340,718	723,014	78,966	178,795	785,687
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	26,406	34,687	128,701	39,495	91,321	0	208,165
Total Non-Agricultural	\$ 12,477,726	\$ 781,936	\$ 1,633,366	\$ 7,063,474	\$ 5,323,337	\$ 6,585,258	\$ 8,591,733
TOTAL REAL PROPERTY	\$ 15,704,224	\$ 2,501,796	\$ 5,534,475	\$ 13,940,183	\$ 9,675,710	\$ 10,232,634	\$ 13,889,814
TOTAL PERSONAL PROPERTY	280,529	200,082	925,572	1,459,954	544,515	423,350	1,176,333
TOTAL REAL & PERSONAL PROPERTY	\$ 15,984,753	\$ 2,701,878	\$ 6,460,047	\$ 15,400,137	\$ 10,220,225	\$ 10,655,984	\$ 15,066,147

	<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	\$ 3,563,618	\$ 1,834,268	\$ 3,044,156	\$ 2,232,598	\$ 1,933,976	\$ 3,384,945	\$ 3,235,503
Non-Homestead	2,554,146	1,994,656	1,221,353	3,032,895	2,335,252	1,873,265	1,976,057
Total	\$ 6,117,764	\$ 3,828,924	\$ 4,265,509	\$ 5,265,493	\$ 4,269,228	\$ 5,258,210	\$ 5,211,560
Timber	0	0	6,741	0	2,143	0	1,575
Seas/Rec. Residential	7,624	222,768	22,773	0	0	58,468	6,238,108
Total Agricultural	\$ 6,125,388	\$ 4,051,692	\$ 4,295,023	\$ 5,265,493	\$ 4,271,371	\$ 5,316,678	\$ 11,451,243
NON-AGRICULTURAL							
Residential							
Homestead	\$ 6,063,502	\$ 624,795	\$ 4,790,011	\$ 2,077,557	\$ 574,658	\$ 29,217,226	\$ 5,500,024
Non-Homestead	942,319	278,781	941,446	462,454	142,681	4,981,749	909,259
Total	\$ 7,005,821	\$ 903,576	\$ 5,731,457	\$ 2,540,011	\$ 717,339	\$ 34,198,975	\$ 6,409,283
Apartments	820,700	107,946	951,177	460,401	101,312	4,980,011	977,231
Vacant Land	111,630	27,451	170,980	101,208	0	778,844	177,804
Seas/Rec. Commercial	9,563	0	0	0	0	17,489	187,664
Commercial Land & Buildings	3,712,807	355,327	1,539,377	1,801,369	429,250	27,085,619	3,167,528
Industrial Land & Buildings	2,895,304	150,881	1,585,196	839,097	0	4,705,715	663,405
Public Utility	306,170	40,451	124,723	46,831	112,852	561,010	1,865,020
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	36,886	0	0	20,879	68,473	47,372	222,261
Total Non-Agricultural	\$ 14,898,881	\$ 1,585,632	\$ 10,102,910	\$ 5,809,796	\$ 1,429,226	\$ 72,375,035	\$ 13,670,196
TOTAL REAL PROPERTY	\$ 21,024,269	\$ 5,637,324	\$ 14,397,933	\$ 11,075,289	\$ 5,700,597	\$ 77,691,713	\$ 25,121,439
TOTAL PERSONAL PROPERTY	530,542	579,510	427,310	194,865	210,727	1,458,970	978,131
TOTAL REAL & PERSONAL PROPERTY	\$ 21,554,811	\$ 6,216,834	\$ 14,825,243	\$ 11,270,154	\$ 5,911,324	\$ 79,150,683	\$ 26,099,570

TABLE 45
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
PAYABLE 1992

	<u>PENNINGTON</u>	<u>PINE</u>	<u>PIPESTONE</u>	<u>POLK</u>	<u>POPE</u>	<u>RAMSEY</u>	<u>RED LAKE</u>
<u>AGRICULTURAL</u>							
Farm							
Homestead	\$ 722,964	\$ 1,314,209	\$ 1,171,266	\$ 3,836,276	\$ 1,345,998	\$ 84,120	\$ 434,542
Non-Homestead	547,733	541,517	1,425,772	5,160,628	941,564	157,732	442,594
Total	\$ 1,270,697	\$ 1,855,726	\$ 2,597,038	\$ 8,996,904	\$ 2,287,562	\$ 241,852	\$ 877,136
Timber	0	51,872	0	0	4,165	1,516	3,204
Seas/Rec. Residential	4,210	2,981,622	541	617,297	915,200	118,523	0
Total Agricultural	\$ 1,274,907	\$ 4,889,220	\$ 2,597,579	\$ 9,614,201	\$ 3,206,927	\$ 361,891	\$ 880,340
<u>NON-AGRICULTURAL</u>							
Residential							
Homestead	\$ 1,515,788	\$ 2,096,492	\$ 845,617	\$ 3,181,210	\$ 1,142,877	\$ 157,563,821	\$ 265,401
Non-Homestead	347,173	602,864	233,385	764,802	299,847	28,218,666	54,730
Total	\$ 1,862,961	\$ 2,699,356	\$ 1,079,002	\$ 3,946,012	\$ 1,442,724	\$ 185,782,487	\$ 320,131
Apartments	281,044	320,438	98,519	739,546	257,900	52,146,410	57,243
Vacant Land	0	382,942	18,782	0	48,642	6,556,182	0
Seas/Rec. Commercial	0	30,476	832	0	28,495	44,049	2,830
Commercial Land & Buildings	1,254,627	1,631,301	446,506	2,532,003	685,223	152,889,512	171,632
Industrial Land & Buildings	257,368	106,883	363,795	915,096	153,035	41,474,498	19,401
Public Utility	38,043	272,367	115,508	358,677	67,664	5,230,801	257,508
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	58,408	241,257	81,033	497,142	57,454	1,679,599	28,930
Total Non-Agricultural	\$ 3,752,451	\$ 5,685,020	\$ 2,203,977	\$ 8,988,476	\$ 2,741,137	\$ 445,803,538	\$ 857,675
TOTAL REAL PROPERTY	\$ 5,027,358	\$ 10,574,240	\$ 4,801,556	\$ 18,602,677	\$ 5,948,064	\$ 446,165,429	\$ 1,738,015
TOTAL PERSONAL PROPERTY	785,344	969,433	309,942	1,591,418	536,511	26,763,912	515,824
TOTAL REAL & PERSONAL PROPERTY	\$ 5,812,702	\$ 11,543,673	\$ 5,111,498	\$ 20,194,095	\$ 6,484,575	\$ 472,929,341	\$ 2,253,839

	<u>REDWOOD</u>	<u>RENVILLE</u>	<u>RICE</u>	<u>ROCK</u>	<u>ROSEAU</u>	<u>ST LOUIS</u>	<u>SCOTT</u>
<u>AGRICULTURAL</u>							
Farm							
Homestead	\$ 2,922,741	\$ 3,803,468	\$ 3,312,716	\$ 1,372,452	\$ 1,795,838	\$ 534,905	\$ 3,875,476
Non-Homestead	3,729,951	3,008,987	1,368,233	1,958,599	896,827	100,525	1,481,918
Total	\$ 6,652,692	\$ 6,812,455	\$ 4,680,949	\$ 3,331,051	\$ 2,692,665	\$ 635,430	\$ 5,357,394
Timber	0	0	0	0	48,608	1,876,262	0
Seas/Rec. Residential	544	14,100	497,423	0	153,031	8,097,662	287,655
Total Agricultural	\$ 6,653,236	\$ 6,826,555	\$ 5,178,372	\$ 3,331,051	\$ 2,894,304	\$ 10,609,354	\$ 5,645,049
<u>NON-AGRICULTURAL</u>							
Residential							
Homestead	\$ 1,448,320	\$ 1,189,101	\$ 8,813,129	\$ 774,867	\$ 1,328,888	\$ 35,055,966	\$ 18,688,389
Non-Homestead	304,527	247,931	1,260,999	201,964	325,574	4,833,412	2,166,045
Total	\$ 1,752,847	\$ 1,437,032	\$ 10,074,128	\$ 976,831	\$ 1,654,462	\$ 39,889,378	\$ 20,854,434
Apartments	344,576	261,731	1,605,141	116,619	336,623	5,763,686	2,325,590
Vacant Land	13,137	0	269,088	18,850	6,353	1,108,619	1,226,107
Seas/Rec. Commercial	0	0	16,483	0	10,395	289,832	44,994
Commercial Land & Buildings	1,058,094	708,361	5,181,033	475,486	1,136,362	18,834,336	9,807,137
Industrial Land & Buildings	601,818	1,081,927	1,325,427	277,152	1,182,141	7,411,647	7,329,646
Public Utility	67,725	237,425	370,072	58,117	188,137	7,081,579	1,423,232
Mineral	0	0	0	0	0	427,269	0
Railroad Operating Property	16,584	25,143	48,172	45,594	128,727	2,384,420	60,671
Total Non-Agricultural	\$ 3,854,781	\$ 3,751,619	\$ 18,889,544	\$ 1,968,649	\$ 4,643,200	\$ 83,190,766	\$ 43,071,811
TOTAL REAL PROPERTY	\$ 10,508,017	\$ 10,578,174	\$ 24,067,916	\$ 5,299,700	\$ 7,537,504	\$ 93,800,120	\$ 48,716,860
TOTAL PERSONAL PROPERTY	211,622	329,291	1,214,295	82,506	445,046	8,455,316	1,439,157
TOTAL REAL & PERSONAL PROPERTY	\$ 10,719,639	\$ 10,907,465	\$ 25,282,211	\$ 5,382,206	\$ 7,982,550	\$ 102,255,436	\$ 50,156,017

TABLE 45
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
PAYABLE 1992

	<u>SHERBURNE</u>	<u>SIBLEY</u>	<u>STEARNS</u>	<u>STEELE</u>	<u>STEVENS</u>	<u>SWIFT</u>	<u>TODD</u>
AGRICULTURAL							
Farm							
Homestead	\$ 1,623,250	\$ 2,919,512	\$ 3,946,748	\$ 2,091,017	\$ 1,419,175	\$ 1,611,553	\$ 1,851,475
Non-Homestead	513,905	1,857,570	1,391,248	1,038,757	1,263,732	1,640,686	835,945
Total	\$ 2,137,155	\$ 4,777,082	\$ 5,337,996	\$ 3,129,774	\$ 2,682,907	\$ 3,252,239	\$ 2,687,420
Timber	549	0	0	0	0	0	4,095
Seas/Rec. Residential	723,583	237	2,541,355	38,634	14,383	2,722	1,636,280
Total Agricultural	\$ 2,861,287	\$ 4,777,319	\$ 7,879,351	\$ 3,168,408	\$ 2,697,290	\$ 3,254,961	\$ 4,327,795
NON-AGRICULTURAL							
Residential							
Homestead	\$ 6,925,965	\$ 1,446,629	\$ 18,329,251	\$ 5,339,097	\$ 835,201	\$ 808,782	\$ 2,093,616
Non-Homestead	1,068,238	356,609	2,855,706	770,431	263,537	186,598	579,203
Total	\$ 7,994,203	\$ 1,803,238	\$ 21,184,957	\$ 6,109,528	\$ 1,098,738	\$ 995,380	\$ 2,672,819
Apartments	1,692,926	129,745	7,134,582	828,658	183,401	140,697	229,632
Vacant Land	769,326	58,348	2,053,789	141,984	20,387	24,324	25,090
Seas/Rec. Commercial	42,800	3,372	102,957	1,115	872	0	53,458
Commercial Land & Buildings	3,406,239	518,102	19,855,169	3,268,334	894,031	668,786	1,189,420
Industrial Land & Buildings	990,681	413,596	5,250,018	2,800,228	30,331	82,615	229,618
Public Utility	19,233,773	79,417	512,370	356,533	53,468	229,611	197,685
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	147,575	285	329,458	54,881	122,815	153,610	158,513
Total Non-Agricultural	\$ 34,277,523	\$ 3,006,103	\$ 56,423,300	\$ 13,561,261	\$ 2,404,043	\$ 2,295,023	\$ 4,756,235
TOTAL REAL PROPERTY	\$ 37,138,810	\$ 7,783,422	\$ 64,302,651	\$ 16,729,669	\$ 5,101,333	\$ 5,549,984	\$ 9,084,030
TOTAL PERSONAL PROPERTY	1,110,452	225,236	2,398,516	688,041	420,326	553,364	564,287
TOTAL REAL & PERSONAL PROPERTY	\$ 38,249,262	\$ 8,008,658	\$ 66,701,167	\$ 17,417,710	\$ 5,521,659	\$ 6,103,348	\$ 9,648,317
	<u>TRAVERSE</u>	<u>WABASHA</u>	<u>WADENA</u>	<u>WASECA</u>	<u>WASHINGTON</u>	<u>WATONWAN</u>	<u>WILKIN</u>
AGRICULTURAL							
Farm							
Homestead	\$ 1,081,567	\$ 1,821,541	\$ 624,507	\$ 2,560,336	\$ 2,425,733	\$ 2,252,369	\$ 1,674,241
Non-Homestead	1,602,751	818,926	365,497	1,397,364	1,720,172	1,643,681	2,318,417
Total	\$ 2,684,318	\$ 2,640,467	\$ 990,004	\$ 3,957,700	\$ 4,145,905	\$ 3,896,050	\$ 3,992,658
Timber	0	1,804	11,474	0	18,052	0	0
Seas/Rec. Residential	53,862	373,005	206,279	47,224	1,266,057	22,440	0
Total Agricultural	\$ 2,738,180	\$ 3,015,276	\$ 1,207,757	\$ 4,004,924	\$ 5,430,014	\$ 3,918,490	\$ 3,992,658
NON-AGRICULTURAL							
Residential							
Homestead	\$ 277,669	\$ 2,675,224	\$ 1,339,181	\$ 2,504,450	\$ 60,721,019	\$ 1,059,690	\$ 570,033
Non-Homestead	83,944	682,511	356,015	625,615	6,724,782	379,116	141,432
Total	\$ 361,613	\$ 3,357,735	\$ 1,695,196	\$ 3,130,065	\$ 67,445,801	\$ 1,438,806	\$ 711,465
Apartments	57,252	253,038	197,598	405,420	6,101,348	165,017	84,863
Vacant Land	49	213,978	75,468	106,230	7,501,254	20,387	0
Seas/Rec. Commercial	21	22,907	3,326	1,550	37,642	0	0
Commercial Land & Buildings	188,280	1,603,478	1,070,373	1,261,657	22,366,423	718,297	331,573
Industrial Land & Buildings	54,013	172,473	149,242	1,031,209	4,825,926	866,689	3,540
Public Utility	73,045	111,241	273,161	164,581	5,317,882	41,724	17,877
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	22,120	29,420	91,451	29,180	187,790	33,756	135,319
Total Non-Agricultural	\$ 756,393	\$ 5,764,270	\$ 3,555,815	\$ 6,129,892	\$ 113,784,066	\$ 3,284,676	\$ 1,284,637
TOTAL REAL PROPERTY	\$ 3,494,573	\$ 8,779,546	\$ 4,763,572	\$ 10,134,816	\$ 119,214,080	\$ 7,203,166	\$ 5,277,295
TOTAL PERSONAL PROPERTY	221,557	299,963	798,802	491,490	4,867,644	282,170	249,698
TOTAL REAL & PERSONAL PROPERTY	\$ 3,716,130	\$ 9,079,509	\$ 5,562,374	\$ 10,626,306	\$ 124,081,724	\$ 7,485,336	\$ 5,526,993

TABLE 45
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
PAYABLE 1992

	<u>WINONA</u>	<u>WRIGHT</u>	<u>YELLOW MEDICINE</u>	<u>STATEWIDE TOTAL</u>	<u>PERCENT DISTRIBUTION</u>
<u>AGRICULTURAL</u>					
Farm					
Homestead	\$ 1,848,142	\$ 4,226,450	\$ 2,256,950	\$ 163,209,678	4.40 %
Non-Homestead	943,269	1,169,146	2,134,411	119,027,932	3.20
Total	\$ 2,791,411	\$ 5,395,596	\$ 4,391,361	\$ 282,237,610	7.60 %
Timber	2,587	0	0	5,554,165	0.15
Seas/Rec. Residential	98,906	2,908,745	0	92,836,988	2.50
Total Agricultural	\$ 2,892,904	\$ 8,304,341	\$ 4,391,361	\$ 380,628,763	10.25 %
<u>NON-AGRICULTURAL</u>					
Residential					
Homestead	\$ 6,461,058	\$ 12,339,100	\$ 763,437	\$ 1,157,552,937	31.17 %
Non-Homestead	1,138,922	2,255,027	172,475	194,144,293	5.23
Total	\$ 7,599,980	\$ 14,594,127	\$ 935,912	\$ 1,351,697,230	36.40 %
Apartments	1,462,063	2,102,149	106,886	294,998,131	7.95
Vacant Land	429,760	289,152	29,660	79,843,772	2.15
Seas/Rec. Commercial	6,514	56,438	0	3,801,646	0.10
Commercial Land & Buildings	4,594,715	6,548,465	398,958	974,605,041	26.25
Industrial Land & Buildings	2,604,617	1,396,795	336,714	337,501,119	9.09
Public Utility	238,048	15,076,271	70,818	129,295,747	3.48
Mineral	0	0	0	474,215	0.01
Railroad Operating Property	101,787	167,244	41,261	15,352,602	0.41
Total Non-Agricultural	\$ 17,037,484	\$ 40,230,641	\$ 1,920,209	\$ 3,187,569,503	85.84 %
TOTAL REAL PROPERTY	\$ 19,930,388	\$ 48,534,982	\$ 6,311,570	\$ 3,568,198,266	96.09 %
TOTAL PERSONAL PROPERTY	677,256	1,390,149	287,486	145,155,457	3.91
TOTAL REAL & PERSONAL PROPERTY	\$ 20,607,644	\$ 49,925,131	\$ 6,599,056	\$ 3,713,353,723	100.00 %

ESTIMATED DISTRIBUTION OF THE NET TAX PAYABLE IN 1992 BY USE CLASS STATEWIDE

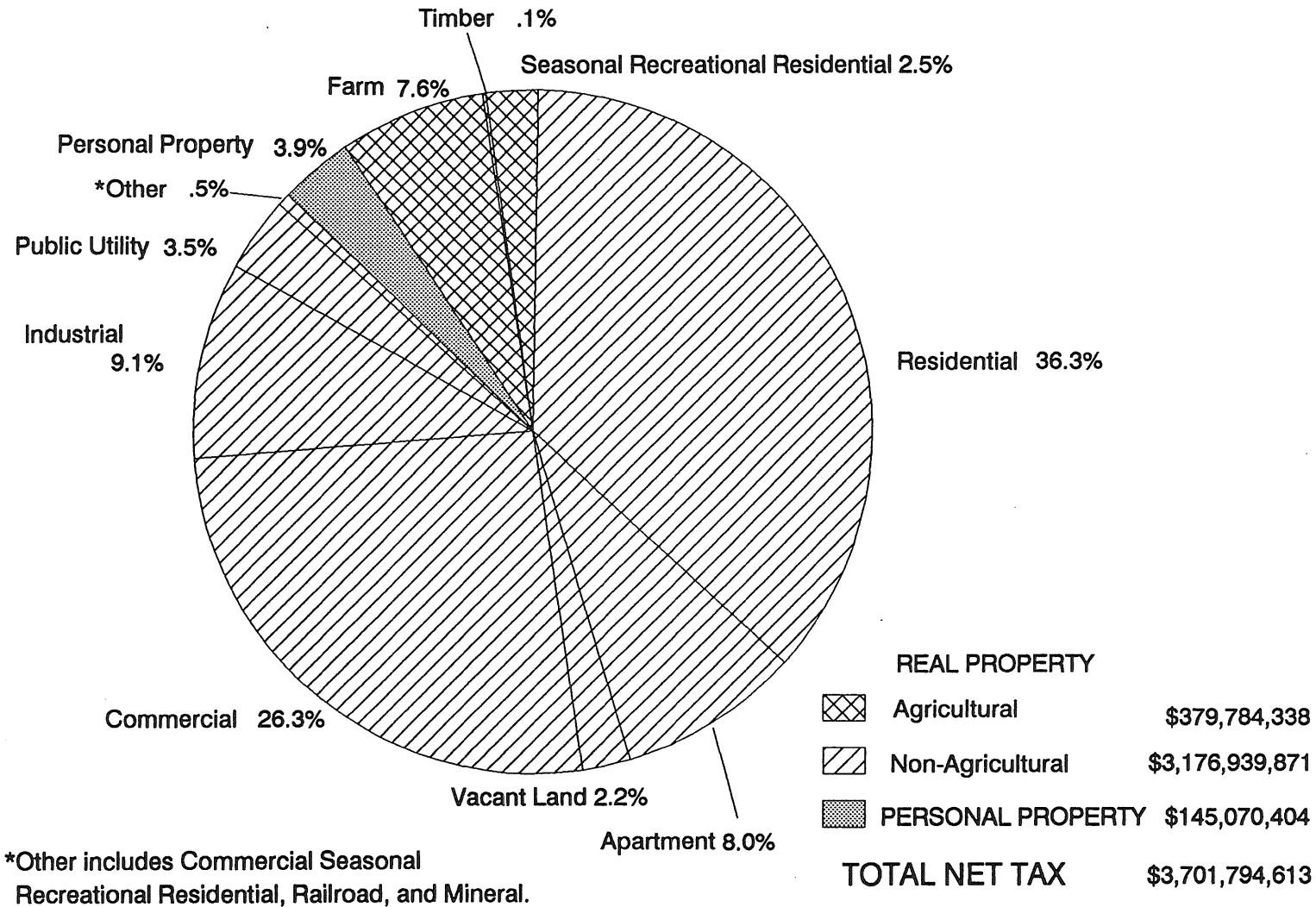


TABLE 46
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1992

	<u>AITKIN</u>	<u>ANOKA</u>	<u>BECKER</u>	<u>BELTRAMI</u>	<u>BENTON</u>	<u>BIG STONE</u>	<u>BLUE EARTH</u>
<u>AGRICULTURAL</u>							
Farm							
Homestead	\$ 489,413	\$ 1,233,709	\$ 1,820,263	\$ 696,768	\$ 1,173,687	\$ 811,583	\$ 3,937,252
Non-Homestead	421,004	813,825	897,202	362,439	311,508	934,462	3,447,644
Total	\$ 910,417	\$ 2,047,534	\$ 2,717,465	\$ 1,059,207	\$ 1,485,195	\$ 1,746,045	\$ 7,384,896
Timber	418,041	4,971	139,082	197,277	25,573	0	0
Seas/Rec. Residential	5,216,619	374,981	3,707,673	1,724,993	113,196	98,081	67,996
Total Agricultural	\$ 6,545,077	\$ 2,427,486	\$ 6,564,220	\$ 2,981,477	\$ 1,623,964	\$ 1,844,126	\$ 7,452,892
<u>NON-AGRICULTURAL</u>							
Residential							
Homestead	\$ 1,337,131	\$ 68,348,929	\$ 3,404,512	\$ 4,030,029	\$ 3,349,509	\$ 395,436	\$ 6,718,735
Non-Homestead	104,620	7,895,809	1,028,806	1,148,314	710,218	73,183	1,622,485
Total	\$ 1,441,751	\$ 76,244,738	\$ 4,433,318	\$ 5,178,343	\$ 4,059,727	\$ 468,619	\$ 8,341,220
Apartments	124,522	13,248,151	410,088	708,358	2,809,601	51,717	3,001,303
Vacant Land	15,659	8,315,244	55,204	65,308	296,111	39	409,979
Seas/Rec. Commercial	86,729	0	194,775	159,602	3,573	558	9,656
Commercial Land & Buildings	542,831	32,709,174	2,623,812	3,817,515	3,035,824	193,020	8,534,780
Industrial Land & Buildings	85,392	19,140,568	506,201	371,261	2,694,608	28,892	2,406,316
Public Utility	101,295	1,176,820	161,676	392,741	617,676	106,233	1,796,058
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	104,788	839,613	204,866	116,461	190,377	63,560	62,391
Total Non-Agricultural	\$ 2,502,967	\$ 151,674,308	\$ 8,589,940	\$ 10,809,589	\$ 13,707,497	\$ 912,638	\$ 24,561,703
TOTAL REAL PROPERTY	\$ 9,048,044	\$ 154,101,794	\$ 15,154,160	\$ 13,791,066	\$ 15,331,461	\$ 2,756,764	\$ 32,014,595
TOTAL PERSONAL PROPERTY	252,326	6,850,787	447,354	1,384,189	974,577	113,425	1,294,940
TOTAL REAL & PERSONAL PROPERTY	\$ 9,300,370	\$ 160,952,581	\$ 15,601,514	\$ 15,175,255	\$ 16,306,038	\$ 2,870,189	\$ 33,309,535
	<u>BROWN</u>	<u>CARLTON</u>	<u>CARVER</u>	<u>CASS</u>	<u>CHIPPEWA</u>	<u>CHISAGO</u>	<u>CLAY</u>
<u>AGRICULTURAL</u>							
Farm							
Homestead	\$ 2,746,563	\$ 777,538	\$ 2,659,778	\$ 487,229	\$ 1,778,068	\$ 1,954,995	\$ 2,924,712
Non-Homestead	1,616,296	281,012	1,186,123	243,105	1,831,712	578,785	2,529,364
Total	\$ 4,362,859	\$ 1,058,550	\$ 3,845,901	\$ 730,334	\$ 3,609,780	\$ 2,533,780	\$ 5,454,076
Timber	0	264,709	0	205,285	0	2,666	0
Seas/Rec. Residential	0	729,889	181,061	9,057,588	239	1,027,719	38,496
Total Agricultural	\$ 4,362,859	\$ 2,053,148	\$ 4,026,962	\$ 9,993,207	\$ 3,610,019	\$ 3,564,165	\$ 5,492,572
<u>NON-AGRICULTURAL</u>							
Residential							
Homestead	\$ 2,943,098	\$ 4,515,584	\$ 19,822,189	\$ 3,601,189	\$ 1,210,268	\$ 6,957,648	\$ 6,550,118
Non-Homestead	697,815	675,431	1,967,044	609,154	307,134	1,134,699	1,144,622
Total	\$ 3,640,913	\$ 5,191,015	\$ 21,789,233	\$ 4,210,343	\$ 1,517,402	\$ 8,092,347	\$ 7,694,740
Apartments	319,914	398,664	3,130,790	118,963	201,878	1,088,007	1,586,015
Vacant Land	140,438	0	2,117,054	7,325	4,160	670,793	16,311
Seas/Rec. Commercial	0	6,757	4,384	625,860	2,329	36,581	844
Commercial Land & Buildings	2,353,381	1,726,556	7,399,951	1,642,808	976,523	2,319,038	2,947,302
Industrial Land & Buildings	1,206,133	3,564,998	8,250,798	9,315	268,263	823,515	1,083,673
Public Utility	33,589	2,401,328	515,633	494,021	509,017	778,826	51,083
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	41,807	283,918	36,472	159,650	87,529	56,975	397,619
Total Non-Agricultural	\$ 7,736,175	\$ 13,573,236	\$ 43,244,315	\$ 7,268,285	\$ 3,567,101	\$ 13,866,082	\$ 13,777,587
TOTAL REAL PROPERTY	\$ 12,099,034	\$ 15,626,384	\$ 47,271,277	\$ 17,261,492	\$ 7,177,120	\$ 17,430,247	\$ 19,270,159
TOTAL PERSONAL PROPERTY	114,091	2,313,401	1,362,083	1,670,407	332,002	1,120,185	620,733
TOTAL REAL & PERSONAL PROPERTY	\$ 12,213,125	\$ 17,939,785	\$ 48,633,360	\$ 18,931,899	\$ 7,509,122	\$ 18,550,432	\$ 19,890,892

TABLE 46
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1992

	<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	\$ 568,119	\$ 5,293	\$ 2,652,400	\$ 510,538	\$ 2,691,369	\$ 2,094,274	\$ 1,227,588
Non-Homestead	283,669	927	2,475,622	171,934	2,352,758	1,293,811	658,781
Total	\$ 851,788	\$ 6,220	\$ 5,128,022	\$ 682,472	\$ 5,044,127	\$ 3,388,085	\$ 1,886,369
Timber	59,788	171,732	0	406,819	2,572	289	357
Seas/Rec. Residential	263,837	2,503,000	6,397	12,582,037	47,309	0	3,051,603
Total Agricultural	\$ 1,175,413	\$ 2,680,952	\$ 5,134,419	\$ 13,671,328	\$ 5,094,008	\$ 3,388,374	\$ 4,938,329
NON-AGRICULTURAL							
Residential							
Homestead	\$ 452,820	\$ 637,488	\$ 1,111,879	\$ 6,866,198	\$ 97,339,863	\$ 1,781,321	\$ 4,088,068
Non-Homestead	117,142	140,175	377,977	1,696,406	12,155,187	182,726	879,417
Total	\$ 569,962	\$ 777,663	\$ 1,489,856	\$ 8,562,604	\$ 109,495,050	\$ 1,964,047	\$ 4,967,485
Apartments	108,602	35,658	176,533	898,841	25,794,941	203,079	719,839
Vacant Land	11,100	39,549	23,105	125,979	15,081,281	53,818	78,371
Seas/Rec. Commercial	903	93,760	0	427,147	0	5,011	156,874
Commercial Land & Buildings	314,043	619,500	935,674	5,810,533	62,077,604	666,310	3,653,960
Industrial Land & Buildings	0	0	505,138	739,072	28,932,518	292,883	468,716
Public Utility	1,206,193	8,337	39,131	389,018	9,877,796	31,397	531,601
Mineral	0	0	0	17,948	0	0	0
Railroad Operating Property	70,033	5,198	18,320	181,261	142,212	16,559	40,420
Total Non-Agricultural	\$ 2,280,836	\$ 1,579,665	\$ 3,187,757	\$ 17,152,403	\$ 251,401,402	\$ 3,233,104	\$ 10,617,266
TOTAL REAL PROPERTY	\$ 3,456,249	\$ 4,260,617	\$ 8,322,176	\$ 30,823,731	\$ 256,495,410	\$ 6,621,478	\$ 15,555,595
TOTAL PERSONAL PROPERTY	1,134,500	189,319	1,390,944	797,160	8,565,105	299,078	162,994
TOTAL REAL & PERSONAL PROPERTY	\$ 4,590,749	\$ 4,449,936	\$ 9,713,120	\$ 31,620,891	\$ 265,060,515	\$ 6,920,556	\$ 15,718,589
	<u>FARIBAULT</u>	<u>FILLMORE</u>	<u>FREEBORN</u>	<u>GOODHUE</u>	<u>GRANT</u>	<u>HENNEPIN</u>	<u>HOUSTON</u>
AGRICULTURAL							
Farm							
Homestead	\$ 3,216,459	\$ 2,572,039	\$ 3,531,647	\$ 3,114,503	\$ 1,217,142	\$ 2,061,154	\$ 1,554,900
Non-Homestead	3,431,523	1,333,262	2,590,600	1,394,534	982,638	2,165,853	547,375
Total	\$ 6,647,982	\$ 3,905,301	\$ 6,122,247	\$ 4,509,037	\$ 2,199,780	\$ 4,227,007	\$ 2,102,275
Timber	0	23	0	17,935	0	1,988	272
Seas/Rec. Residential	20,563	33,880	5,527	158,092	154,075	1,740,039	30,380
Total Agricultural	\$ 6,668,545	\$ 3,939,204	\$ 6,127,774	\$ 4,685,064	\$ 2,353,855	\$ 5,969,034	\$ 2,132,927
NON-AGRICULTURAL							
Residential							
Homestead	\$ 1,247,856	\$ 1,844,629	\$ 3,881,067	\$ 6,028,368	\$ 451,341	\$ 438,239,586	\$ 2,359,143
Non-Homestead	552,168	853,417	800,788	1,310,568	110,192	78,086,254	432,461
Total	\$ 1,800,024	\$ 2,698,046	\$ 4,681,855	\$ 7,338,936	\$ 561,533	\$ 516,325,840	\$ 2,791,604
Apartments	134,400	333,399	586,606	1,236,122	52,571	134,561,744	323,905
Vacant Land	60,652	72,945	128,793	152,284	7,694	27,512,275	120,043
Seas/Rec. Commercial	0	3,487	663	27,001	1,510	78,050	3,957
Commercial Land & Buildings	720,814	1,431,005	2,725,425	4,353,648	343,361	485,455,089	718,772
Industrial Land & Buildings	824,285	183,865	1,672,177	2,278,443	0	148,959,014	63,278
Public Utility	99,593	149,390	300,779	17,296,075	39,595	11,348,747	60,089
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	45,502	0	57,473	41,670	66,330	2,527,012	15,771
Total Non-Agricultural	\$ 3,685,270	\$ 4,872,137	\$ 10,153,771	\$ 32,724,179	\$ 1,072,594	\$ 1,326,767,771	\$ 4,097,419
TOTAL REAL PROPERTY	\$ 10,353,815	\$ 8,811,341	\$ 16,281,545	\$ 37,409,243	\$ 3,426,449	\$ 1,332,736,805	\$ 6,230,346
TOTAL PERSONAL PROPERTY	284,362	418,592	1,145,541	814,826	324,865	31,350,962	359,296
TOTAL REAL & PERSONAL PROPERTY	\$ 10,638,177	\$ 9,229,933	\$ 17,427,086	\$ 38,224,069	\$ 3,751,314	\$ 1,364,087,767	\$ 6,589,642

TABLE 46
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1992

	<u>HUBBARD</u>	<u>ISANTI</u>	<u>ITASCA</u>	<u>JACKSON</u>	<u>KANABEC</u>	<u>KANDIYOHI</u>	<u>KITTSON</u>
<u>AGRICULTURAL</u>							
Farm							
Homestead	\$ 414,937	\$ 1,959,096	\$ 196,070	\$ 2,823,458	\$ 983,332	\$ 2,510,547	\$ 1,340,519
Non-Homestead	189,177	526,473	55,118	3,238,043	337,288	1,981,538	1,750,579
Total	\$ 604,114	\$ 2,485,569	\$ 251,188	\$ 6,061,501	\$ 1,320,620	\$ 4,492,085	\$ 3,091,098
Timber	108,413	17,334	561,578	0	139,607	9,329	36,068
Seas/Rec. Residential	3,357,333	559,088	3,811,547	42,845	711,485	2,148,391	22,577
Total Agricultural	\$ 4,069,860	\$ 3,061,991	\$ 4,624,313	\$ 6,104,346	\$ 2,171,712	\$ 6,649,805	\$ 3,149,743
<u>NON-AGRICULTURAL</u>							
Residential							
Homestead	\$ 1,990,362	\$ 4,030,193	\$ 3,608,404	\$ 660,169	\$ 1,455,543	\$ 6,037,990	\$ 347,818
Non-Homestead	445,071	691,403	670,100	273,000	398,528	1,336,378	139,887
Total	\$ 2,435,433	\$ 4,721,596	\$ 4,278,504	\$ 933,169	\$ 1,854,071	\$ 7,374,368	\$ 487,705
Apartments	154,395	691,300	701,562	109,286	236,947	1,197,973	63,109
Vacant Land	213,796	174,295	100,294	22,029	58,980	166,546	17
Seas/Rec. Commercial	235,034	8,706	118,238	2,108	16,565	58,101	349
Commercial Land & Buildings	1,335,228	1,956,017	3,089,165	535,447	885,980	4,599,187	262,424
Industrial Land & Buildings	505,817	251,198	2,740,334	352,983	400,746	1,068,168	1,192
Public Utility	293,780	276,948	13,084,915	182,083	17,763	173,813	726,889
Mineral	0	0	28,998	0	0	0	0
Railroad Operating Property	21,467	74,224	220,168	17,732	42,661	217,643	108,931
Total Non-Agricultural	\$ 5,194,950	\$ 8,154,284	\$ 24,362,178	\$ 2,154,837	\$ 3,513,713	\$ 14,855,799	\$ 1,650,616
TOTAL REAL PROPERTY	\$ 9,264,810	\$ 11,216,275	\$ 28,986,491	\$ 8,259,183	\$ 5,685,425	\$ 21,505,604	\$ 4,800,359
TOTAL PERSONAL PROPERTY	919,738	630,694	2,659,218	629,204	103,061	633,163	990,700
TOTAL REAL & PERSONAL PROPERTY	\$ 10,184,548	\$ 11,846,969	\$ 31,645,709	\$ 8,888,387	\$ 5,788,486	\$ 22,138,767	\$ 5,791,059
	<u>KOOCHICHIING</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	\$ 183,332	\$ 1,542,690	\$ 5,931	\$ 274,830	\$ 2,018,492	\$ 921,518	\$ 1,787,652
Non-Homestead	120,893	1,511,801	0	237,740	1,203,605	984,634	2,179,157
Total	\$ 304,225	\$ 3,054,491	\$ 5,931	\$ 512,570	\$ 3,222,097	\$ 1,906,152	\$ 3,966,809
Timber	61,421	0	467,843	98,609	0	0	0
Seas/Rec. Residential	546,589	793	1,409,994	730,936	843,980	74,774	4,568
Total Agricultural	\$ 912,235	\$ 3,055,284	\$ 1,883,768	\$ 1,342,115	\$ 4,066,077	\$ 1,980,926	\$ 3,971,377
<u>NON-AGRICULTURAL</u>							
Residential							
Homestead	\$ 1,728,950	\$ 426,390	\$ 1,509,734	\$ 467,502	\$ 3,873,418	\$ 380,457	\$ 2,553,917
Non-Homestead	332,415	107,986	474,184	69,640	567,630	88,910	544,178
Total	\$ 2,061,365	\$ 534,376	\$ 1,983,918	\$ 537,142	\$ 4,441,048	\$ 469,367	\$ 3,098,095
Apartments	153,727	68,837	89,971	37,123	311,695	43,846	1,027,034
Vacant Land	48,918	5,432	0	4,788	112,294	16,040	155,799
Seas/Rec. Commercial	29,634	1,216	83,467	144,256	49,497	1,118	0
Commercial Land & Buildings	842,508	292,432	748,968	208,809	945,197	224,913	2,501,287
Industrial Land & Buildings	4,013,476	475,413	273,358	81,247	1,207,461	71,093	1,630,206
Public Utility	211,716	42,088	177,837	30,893	189,794	96,741	204,676
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	174,089	28,380	276,171	36,533	35,688	18,606	122,277
Total Non-Agricultural	\$ 7,535,433	\$ 1,448,174	\$ 3,633,690	\$ 1,080,791	\$ 7,292,674	\$ 941,724	\$ 8,739,374
TOTAL REAL PROPERTY	\$ 8,447,668	\$ 4,503,458	\$ 5,517,458	\$ 2,422,906	\$ 11,358,751	\$ 2,922,650	\$ 12,710,751
TOTAL PERSONAL PROPERTY	461,371	184,803	328,264	103,034	546,548	1,032,785	1,243,344
TOTAL REAL & PERSONAL PROPERTY	\$ 8,909,039	\$ 4,688,261	\$ 5,845,722	\$ 2,525,940	\$ 11,905,299	\$ 3,955,435	\$ 13,954,095

TABLE 46
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1992

	<u>MCLEOD</u>	<u>MAHNOMEN</u>	<u>MARSHALL</u>	<u>MARTIN</u>	<u>MEEKER</u>	<u>MILLE LACS</u>	<u>MORRISON</u>
<u>AGRICULTURAL</u>							
Farm							
Homestead	\$ 2,237,642	\$ 795,145	\$ 1,644,107	\$ 2,821,111	\$ 2,109,858	\$ 1,206,470	\$ 2,514,938
Non-Homestead	973,218	600,647	2,210,238	4,032,600	1,151,339	339,951	808,820
Total	\$ 3,210,860	\$ 1,395,792	\$ 3,854,345	\$ 6,853,711	\$ 3,261,197	\$ 1,546,421	\$ 3,323,758
Timber	0	51,102	29,163	0	0	15,751	1,821
Seas/Rec. Residential	15,638	272,966	17,601	22,998	1,081,372	2,082,480	1,972,502
Total Agricultural	\$ 3,226,498	\$ 1,719,860	\$ 3,901,109	\$ 6,876,709	\$ 4,342,569	\$ 3,644,652	\$ 5,298,081
<u>NON-AGRICULTURAL</u>							
Residential							
Homestead	\$ 5,504,101	\$ 349,864	\$ 533,210	\$ 2,351,935	\$ 2,312,863	\$ 2,827,108	\$ 3,497,337
Non-Homestead	937,321	82,223	153,163	632,363	653,618	693,667	877,647
Total	\$ 6,441,422	\$ 432,087	\$ 686,373	\$ 2,984,298	\$ 2,966,481	\$ 3,520,775	\$ 4,374,984
Apartments	1,118,225	43,081	64,309	314,648	317,577	558,789	524,215
Vacant Land	168,639	0	62	91,052	70,706	31,317	35,498
Seas/Rec. Commercial	0	11,790	215	1,115	0	56,121	38,031
Commercial Land & Buildings	2,869,692	223,917	412,988	2,049,955	1,248,561	1,774,364	2,199,669
Industrial Land & Buildings	1,796,598	0	0	859,897	549,694	464,876	425,484
Public Utility	56,744	36,374	340,718	723,014	78,966	178,795	785,687
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	26,406	34,687	128,701	39,495	91,321	0	208,165
Total Non-Agricultural	\$ 12,477,726	\$ 781,936	\$ 1,633,366	\$ 7,063,474	\$ 5,323,306	\$ 6,585,037	\$ 8,591,733
TOTAL REAL PROPERTY	\$ 15,704,224	\$ 2,501,796	\$ 5,534,475	\$ 13,940,183	\$ 9,665,875	\$ 10,229,689	\$ 13,889,814
TOTAL PERSONAL PROPERTY	280,529	200,082	925,572	1,459,954	544,515	423,350	1,176,333
TOTAL REAL & PERSONAL PROPERTY	\$ 15,984,753	\$ 2,701,878	\$ 6,460,047	\$ 15,400,137	\$ 10,210,390	\$ 10,653,039	\$ 15,066,147
	<u>MOWER</u>	<u>MURRAY</u>	<u>NICOLLET</u>	<u>NOBLES</u>	<u>NORMAN</u>	<u>OLMSTED</u>	<u>OTTER TAIL</u>
<u>AGRICULTURAL</u>							
Farm							
Homestead	\$ 3,563,618	\$ 1,834,268	\$ 3,044,156	\$ 2,232,598	\$ 1,933,976	\$ 3,384,945	\$ 3,235,503
Non-Homestead	2,554,146	1,994,656	1,221,353	3,032,895	2,335,252	1,873,265	1,976,057
Total	\$ 6,117,764	\$ 3,828,924	\$ 4,265,509	\$ 5,265,493	\$ 4,269,228	\$ 5,258,210	\$ 5,211,560
Timber	0	0	6,741	0	2,143	0	1,575
Seas/Rec. Residential	7,624	222,768	22,773	0	0	58,468	6,238,108
Total Agricultural	\$ 6,125,388	\$ 4,051,692	\$ 4,295,023	\$ 5,265,493	\$ 4,271,371	\$ 5,316,678	\$ 11,451,243
<u>NON-AGRICULTURAL</u>							
Residential							
Homestead	\$ 6,063,502	\$ 624,795	\$ 4,790,011	\$ 2,077,557	\$ 574,658	\$ 29,217,226	\$ 5,500,024
Non-Homestead	942,319	278,781	941,446	462,454	142,681	4,981,749	909,259
Total	\$ 7,005,821	\$ 903,576	\$ 5,731,457	\$ 2,540,011	\$ 717,339	\$ 34,198,975	\$ 6,409,283
Apartments	820,700	107,946	951,177	460,401	101,312	4,980,011	977,231
Vacant Land	111,630	27,451	170,980	101,208	0	778,844	177,804
Seas/Rec. Commercial	9,563	0	0	0	0	17,489	187,664
Commercial Land & Buildings	3,712,807	355,327	1,539,377	1,801,369	429,250	27,085,619	3,167,528
Industrial Land & Buildings	2,895,304	150,881	1,585,196	839,097	0	4,705,715	663,405
Public Utility	306,170	40,451	124,723	46,831	112,852	561,010	1,865,020
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	36,886	0	0	20,879	68,473	47,372	222,261
Total Non-Agricultural	\$ 14,898,881	\$ 1,585,632	\$ 10,102,910	\$ 5,809,796	\$ 1,429,226	\$ 72,375,035	\$ 13,670,196
TOTAL REAL PROPERTY	\$ 21,024,269	\$ 5,637,324	\$ 14,397,933	\$ 11,075,289	\$ 5,700,597	\$ 77,691,713	\$ 25,121,439
TOTAL PERSONAL PROPERTY	530,542	579,510	427,310	194,865	210,727	1,458,970	978,131
TOTAL REAL & PERSONAL PROPERTY	\$ 21,554,811	\$ 6,216,834	\$ 14,825,243	\$ 11,270,154	\$ 5,911,324	\$ 79,150,683	\$ 26,099,570

TABLE 46
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1992

	<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	\$ 722,964	\$ 1,308,439	\$ 1,171,266	\$ 3,836,277	\$ 1,339,505	\$ 84,120	\$ 434,542
Non-Homestead	547,733	538,789	1,425,772	5,160,628	938,654	157,732	442,594
Total	\$ 1,270,697	\$ 1,847,228	\$ 2,597,038	\$ 8,996,905	\$ 2,278,159	\$ 241,852	\$ 877,136
Timber	0	51,780	0	0	4,165	1,516	3,204
Seas/Rec. Residential	4,210	2,981,622	541	617,297	915,200	118,523	0
Total Agricultural	\$ 1,274,907	\$ 4,880,630	\$ 2,597,579	\$ 9,614,202	\$ 3,197,524	\$ 361,891	\$ 880,340
NON-AGRICULTURAL							
Residential							
Homestead	\$ 1,515,788	\$ 2,096,492	\$ 845,617	\$ 3,181,204	\$ 1,142,878	\$ 157,563,821	\$ 265,401
Non-Homestead	347,173	602,864	233,385	764,802	299,847	28,218,666	54,730
Total	\$ 1,862,961	\$ 2,699,356	\$ 1,079,002	\$ 3,946,006	\$ 1,442,725	\$ 185,782,487	\$ 320,131
Apartments	281,044	320,438	98,519	631,448	257,900	52,146,410	57,243
Vacant Land	0	381,934	18,782	0	48,624	6,556,182	0
Seas/Rec. Commercial	0	30,476	832	0	28,495	44,049	2,830
Commercial Land & Buildings	1,254,627	1,631,301	446,506	2,152,480	685,223	152,889,512	171,632
Industrial Land & Buildings	257,368	106,883	363,795	769,742	153,035	41,474,498	19,401
Public Utility	38,043	272,367	115,508	358,569	67,664	5,230,801	257,508
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	58,408	241,257	81,033	497,142	57,454	1,679,599	28,930
Total Non-Agricultural	\$ 3,752,451	\$ 5,684,012	\$ 2,203,977	\$ 8,355,387	\$ 2,741,120	\$ 445,803,538	\$ 857,675
TOTAL REAL PROPERTY	\$ 5,027,358	\$ 10,564,642	\$ 4,801,556	\$ 17,969,589	\$ 5,938,644	\$ 446,165,429	\$ 1,738,015
TOTAL PERSONAL PROPERTY	785,344	969,433	309,942	1,546,845	536,511	26,763,912	515,824
TOTAL REAL & PERSONAL PROPERTY	\$ 5,812,702	\$ 11,534,075	\$ 5,111,498	\$ 19,516,434	\$ 6,475,155	\$ 472,929,341	\$ 2,253,839

	<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	\$ 2,922,741	\$ 3,803,468	\$ 3,312,716	\$ 1,372,452	\$ 1,793,365	\$ 365,315	\$ 3,869,564
Non-Homestead	3,729,951	3,008,987	1,368,233	1,958,599	895,689	100,413	1,478,995
Total	\$ 6,652,692	\$ 6,812,455	\$ 4,680,949	\$ 3,331,051	\$ 2,689,054	\$ 465,728	\$ 5,348,559
Timber	0	0	0	0	48,569	1,874,204	0
Seas/Rec. Residential	544	14,100	497,423	0	153,031	8,097,662	287,655
Total Agricultural	\$ 6,653,236	\$ 6,826,555	\$ 5,178,372	\$ 3,331,051	\$ 2,890,654	\$ 10,437,594	\$ 5,636,214
NON-AGRICULTURAL							
Residential							
Homestead	\$ 1,448,320	\$ 1,189,101	\$ 8,813,129	\$ 774,867	\$ 1,328,894	\$ 31,326,570	\$ 18,688,389
Non-Homestead	304,527	247,931	1,260,999	201,964	325,574	4,833,412	2,166,045
Total	\$ 1,752,847	\$ 1,437,032	\$ 10,074,128	\$ 976,831	\$ 1,654,468	\$ 36,159,982	\$ 20,854,434
Apartments	344,576	261,731	1,605,141	116,619	336,623	5,763,686	2,325,590
Vacant Land	13,137	0	269,088	18,850	6,353	1,108,066	1,226,107
Seas/Rec. Commercial	0	0	16,483	0	10,395	289,832	44,994
Commercial Land & Buildings	1,058,094	708,361	5,181,033	475,486	1,136,362	18,834,336	9,807,137
Industrial Land & Buildings	601,818	1,081,927	1,325,427	277,152	1,182,141	7,411,647	7,329,646
Public Utility	67,725	237,425	370,072	58,117	188,137	7,081,579	1,423,232
Mineral	0	0	0	0	0	427,269	0
Railroad Operating Property	16,584	25,143	48,172	45,594	128,727	2,384,420	60,671
Total Non-Agricultural	\$ 3,854,781	\$ 3,751,619	\$ 18,889,544	\$ 1,968,649	\$ 4,643,206	\$ 79,460,817	\$ 43,071,811
TOTAL REAL PROPERTY	\$ 10,508,017	\$ 10,578,174	\$ 24,067,916	\$ 5,299,700	\$ 7,533,860	\$ 89,898,411	\$ 48,708,025
TOTAL PERSONAL PROPERTY	211,622	329,291	1,214,295	82,506	445,046	8,455,316	1,439,157
TOTAL REAL & PERSONAL PROPERTY	\$ 10,719,639	\$ 10,907,465	\$ 25,282,211	\$ 5,382,206	\$ 7,978,906	\$ 98,353,727	\$ 50,147,182

TABLE 46
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1992

	<u>SHERBURNE</u>	<u>SIBLEY</u>	<u>STEARNS</u>	<u>STEELE</u>	<u>STEVENS</u>	<u>SWIFT</u>	<u>TODD</u>
<u>AGRICULTURAL</u>							
Farm							
Homestead	\$ 1,620,601	\$ 2,919,512	\$ 3,937,749	\$ 2,091,017	\$ 1,418,606	\$ 1,611,553	\$ 1,851,475
Non-Homestead	513,195	1,857,570	1,388,271	1,038,757	1,263,481	1,640,686	835,945
Total	\$ 2,133,796	\$ 4,777,082	\$ 5,326,020	\$ 3,129,774	\$ 2,682,087	\$ 3,252,239	\$ 2,687,420
Timber	549	0	0	0	0	0	4,095
Seas/Rec. Residential	723,583	237	2,541,355	38,634	14,383	2,722	1,636,280
Total Agricultural	\$ 2,857,928	\$ 4,777,319	\$ 7,867,375	\$ 3,168,408	\$ 2,696,470	\$ 3,254,961	\$ 4,327,795
<u>NON-AGRICULTURAL</u>							
Residential							
Homestead	\$ 6,925,965	\$ 1,446,629	\$ 18,329,252	\$ 5,339,097	\$ 835,201	\$ 808,782	\$ 2,093,616
Non-Homestead	1,068,238	356,609	2,855,706	770,431	263,537	186,598	579,203
Total	\$ 7,994,203	\$ 1,803,238	\$ 21,184,958	\$ 6,109,528	\$ 1,098,738	\$ 995,380	\$ 2,672,819
Apartments	1,692,926	129,745	7,134,582	828,658	183,401	140,697	229,632
Vacant Land	769,052	58,348	2,053,787	141,984	20,387	24,324	25,090
Seas/Rec. Commercial	42,800	3,372	102,957	1,115	872	0	53,458
Commercial Land & Buildings	3,406,239	518,102	19,855,169	3,268,334	894,031	668,786	1,189,420
Industrial Land & Buildings	990,681	413,596	5,250,018	2,800,228	30,331	82,615	229,618
Public Utility	19,233,773	79,417	512,370	356,533	53,468	229,611	197,685
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	147,575	285	329,458	54,881	122,815	153,610	158,513
Total Non-Agricultural	\$ 34,277,249	\$ 3,006,103	\$ 56,423,299	\$ 13,561,261	\$ 2,404,043	\$ 2,295,023	\$ 4,756,235
TOTAL REAL PROPERTY	\$ 37,135,177	\$ 7,783,422	\$ 64,290,674	\$ 16,729,669	\$ 5,100,513	\$ 5,549,984	\$ 9,084,030
TOTAL PERSONAL PROPERTY	1,110,452	225,236	2,398,516	688,041	420,326	553,364	564,287
TOTAL REAL & PERSONAL PROPERTY	\$ 38,245,629	\$ 8,008,658	\$ 66,689,190	\$ 17,417,710	\$ 5,520,839	\$ 6,103,348	\$ 9,648,317
	<u>TRAVERSE</u>	<u>WABASHA</u>	<u>WADENA</u>	<u>WASECA</u>	<u>WASHINGTON</u>	<u>WATONWAN</u>	<u>WILKIN</u>
<u>AGRICULTURAL</u>							
Farm							
Homestead	\$ 1,079,476	\$ 1,821,541	\$ 624,506	\$ 2,495,787	\$ 2,417,883	\$ 2,252,369	\$ 1,674,237
Non-Homestead	1,598,621	818,926	365,497	1,355,502	1,715,371	1,643,681	2,318,417
Total	\$ 2,678,097	\$ 2,640,467	\$ 990,003	\$ 3,851,289	\$ 4,133,254	\$ 3,896,050	\$ 3,992,654
Timber	0	1,804	11,474	0	18,023	0	0
Seas/Rec. Residential	53,862	373,005	206,279	47,224	1,266,057	22,440	0
Total Agricultural	\$ 2,731,959	\$ 3,015,276	\$ 1,207,756	\$ 3,898,513	\$ 5,417,334	\$ 3,918,490	\$ 3,992,654
<u>NON-AGRICULTURAL</u>							
Residential							
Homestead	\$ 277,669	\$ 2,675,224	\$ 1,339,182	\$ 2,504,450	\$ 60,721,019	\$ 1,059,690	\$ 570,031
Non-Homestead	83,944	682,511	356,015	625,615	6,724,782	379,116	141,432
Total	\$ 361,613	\$ 3,357,735	\$ 1,695,197	\$ 3,130,065	\$ 67,445,801	\$ 1,438,806	\$ 711,463
Apartments	57,252	253,038	197,598	405,420	6,101,348	165,017	77,803
Vacant Land	49	213,978	75,468	106,230	7,497,248	20,387	0
Seas/Rec. Commercial	21	22,907	3,326	1,550	37,642	0	0
Commercial Land & Buildings	188,280	1,603,478	1,070,373	1,261,657	22,366,423	718,297	275,288
Industrial Land & Buildings	54,013	172,473	149,242	1,031,209	4,825,926	866,689	1,413
Public Utility	73,045	111,241	273,161	164,581	5,317,882	41,724	17,829
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	22,120	29,420	91,451	29,180	187,790	33,756	135,319
Total Non-Agricultural	\$ 756,393	\$ 5,764,270	\$ 3,555,816	\$ 6,129,892	\$ 113,780,060	\$ 3,284,676	\$ 1,219,115
TOTAL REAL PROPERTY	\$ 3,488,352	\$ 8,779,546	\$ 4,763,572	\$ 10,028,405	\$ 119,197,394	\$ 7,203,166	\$ 5,211,769
TOTAL PERSONAL PROPERTY	221,557	299,963	798,802	491,490	4,867,644	282,170	244,260
TOTAL REAL & PERSONAL PROPERTY	\$ 3,709,909	\$ 9,079,509	\$ 5,562,374	\$ 10,519,895	\$ 124,065,038	\$ 7,485,336	\$ 5,456,029

TABLE 45
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1992

	<u>WINONA</u>	<u>WRIGHT</u>	<u>YELLOW MEDICINE</u>	<u>STATEWIDE TOTAL</u>	<u>PERCENT DISTRIBUTION</u>	
<u>AGRICULTURAL</u>						
Farm						
Homestead	\$ 1,844,113	\$ 4,209,520	\$ 2,256,950	\$ 162,493,351	4.39	%
Non-Homestead	942,029	1,162,772	2,134,411	118,904,152	3.21	
Total	\$ 2,786,142	\$ 5,372,292	\$ 4,391,361	\$ 281,397,503	7.60	
Timber	2,587	0	0	5,549,847	0.15	
Seas/Rec. Residential	98,906	2,908,745	0	92,836,988	2.51	
Total Agricultural	\$ 2,887,635	\$ 8,281,037	\$ 4,391,361	\$ 379,784,338	10.26	
<u>NON-AGRICULTURAL</u>						
Residential						
Homestead	\$ 6,457,269	\$ 12,339,100	\$ 763,437	\$ 1,149,475,124	31.05	%
Non-Homestead	1,138,922	2,255,027	172,475	184,144,293	5.24	
Total	\$ 7,596,191	\$ 14,594,127	\$ 935,912	\$ 1,343,619,417	36.29	
Apartments	1,462,063	2,102,149	106,886	294,405,821	7.96	
Vacant Land	429,760	288,968	29,660	79,827,776	2.16	
Seas/Rec. Commercial	6,514	56,438	0	3,801,646	0.10	
Commercial Land & Buildings	4,594,715	6,548,465	398,958	973,204,343	26.29	
Industrial Land & Buildings	2,604,617	1,396,795	336,714	336,958,819	9.10	
Public Utility	238,048	15,076,271	70,818	129,295,232	3.49	
Mineral	0	0	0	474,215	0.01	
Railroad Operating Property	101,787	167,244	41,261	15,352,602	0.42	
Total Non-Agricultural	\$ 17,033,695	\$ 40,230,457	\$ 1,920,209	\$ 3,176,939,871	85.82	%
TOTAL REAL PROPERTY	\$ 19,921,330	\$ 48,511,494	\$ 6,311,570	\$ 3,556,724,209	96.08	%
TOTAL PERSONAL PROPERTY	677,256	1,390,149	287,486	145,070,404	3.92	
TOTAL REAL & PERSONAL PROPERTY	\$ 20,598,586	\$ 49,901,643	\$ 6,599,056	\$ 3,701,794,613	100.00	%

SECTION IV

Part C: Miscellaneous Data

TABLE 47
 CERTIFIED HOMESTEAD AND AGRICULTURAL CREDIT AID (HACA)
 BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
 TAXES PAYABLE 1992

COUNTY	COUNTIES	CITIES	TOWNS	SCHOOL DISTRICTS	SPECIAL TAXING DISTRICTS	TOTAL
MARTIN	\$ 921,781	\$ 888,917	\$ 130,130	\$ 1,131,353	\$ 0	\$ 3,072,181
MEEKER	856,264	602,761	379,417	606,484	0	2,444,926
MILLE LACS	740,155	299,480	167,176	987,865	0	2,194,676
MORRISON	1,249,866	394,342	376,144	1,074,565	3,018	3,097,935
MOWER	1,737,303	1,579,518	409,836	939,194	19,001	4,684,852
MURRAY	626,855	308,808	192,594	358,331	34,615	1,521,203
NICOLLET	1,333,628	1,091,478	196,687	799,554	0	3,421,347
NOBLES	916,686	874,265	218,501	913,549	33,586	2,956,587
NORMAN	548,624	255,738	83,919	561,504	131,050	1,580,835
OLMSTED	4,986,690	4,413,831	506,386	3,519,762	0	13,426,669
OTTER TAIL	1,938,949	783,662	861,087	1,245,806	124,846	4,954,350
PENNINGTON	640,208	527,585	65,310	583,163	265,114	2,081,380
PINE	602,238	256,463	218,152	733,807	0	1,810,660
PIPESTONE	606,362	323,919	86,203	259,147	0	1,275,631
POLK	1,429,955	1,255,050	431,576	1,205,867	38,000	4,360,448
POPE	599,930	310,735	175,775	295,746	87,011	1,469,197
RAMSEY	8,303,068	24,687,349	155,466	17,798,020	19,560,025	70,503,928
RED LAKE	351,665	189,909	55,499	119,639	0	716,712
REDWOOD	1,028,073	740,913	165,349	754,528	0	2,688,863
RENVILLE	713,711	763,115	243,260	404,952	0	2,125,038
RICE	1,386,763	1,541,887	286,553	2,291,134	64,810	5,571,147
ROCK	524,546	222,753	132,419	195,307	0	1,075,025
ROSEAU	529,473	208,929	164,671	803,214	86,545	1,792,832
ST. LOUIS	8,007,397	10,163,770	1,297,689	4,987,074	105,484	24,561,414
SCOTT	3,450,937	2,161,254	148,459	2,545,653	87,937	8,394,240
SHERBURNE	914,675	897,848	450,638	2,038,900	27,522	4,329,583
SIBLEY	913,240	610,931	262,277	418,619	10,394	2,215,461
STEARNS	4,324,918	4,396,169	1,573,543	4,591,601	249,746	15,135,977
STEELE	1,018,684	1,326,201	238,221	869,054	10,796	3,462,956
STEVENS	846,871	359,781	84,815	337,991	0	1,629,458
SWIFT	681,742	289,822	224,139	577,425	19,597	1,792,725
TODD	1,415,040	334,298	356,565	852,708	14,042	2,972,653
TRAVERSE	366,669	207,626	24,347	164,644	56,894	820,180
WABASHA	700,122	658,114	281,868	682,910	1,060	2,324,074
WADENA	442,212	251,818	85,297	300,490	1,359	1,081,176
WASECA	1,124,020	553,705	119,150	415,124	0	2,211,999
WASHINGTON	5,495,939	5,661,195	486,206	7,628,997	242,794	19,515,131
WATONWAN	865,357	312,135	121,007	446,655	0	1,745,154
WILKIN	696,591	169,564	42,685	423,117	0	1,331,957
WINONA	1,576,025	1,921,695	518,690	1,078,650	53,297	5,148,357
WRIGHT	1,540,870	1,533,485	800,345	2,669,142	223,309	6,767,151
YELLOW MEDICINE	766,703	426,580	145,948	436,710	0	1,775,941
STATEWIDE TOTALS	\$ 144,816,629	\$ 173,191,238	\$ 22,920,592	\$ 171,182,555	\$ 26,978,877	\$ 539,089,891

<p align="center">TABLE 48</p> <p align="center">CERTIFIED EQUALIZATION AID TO CITIES BY COUNTY</p> <p align="center">TAXES PAYABLE 1992</p>

COUNTY	CITY EQUALIZATION AID	COUNTY	CITY EQUALIZATION AID	COUNTY	CITY EQUALIZATION AID
AITKIN	\$ 22,989	ITASCA	\$ 344,946	POPE	\$ 88,893
ANOKA	699,954	JACKSON	177,554	RAMSEY	103,412
BECKER	76,153	KANABEC	19,898	RED LAKE	55,678
BELTRAMI	92,506	KANDIYOHI	264,549	REDWOOD	249,823
BENTON	122,999	KITTSOON	68,856	RENVILLE	229,533
BIG STONE	97,007	KOOCHICHING	217,401	RICE	508,095
BLUE EARTH	619,765	LAC QUI PARL	107,136	ROCK	89,723
BROWN	428,244	LAKE	126,648	ROSEAU	54,236
CARLTON	256,242	LAKE / WOODS	27,260	ST LOUIS	1,333,758
CARVER	125,968	LE SUEUR	195,451	SCOTT	233,149
CASS	75,285	LINCOLN	69,063	SHERBURNE	106,847
CHIPPEWA	151,255	LYON	319,004	SIBLEY	154,964
CHISAGO	140,839	MCLEOD	397,048	STEARNS	651,630
CLAY	448,634	MAHNOMEN	28,685	STEELE	395,842
CLEARWATER	24,484	MARSHALL	60,468	STEVENS	152,735
COOK	32,950	MARTIN	350,372	SWIFT	123,997
COTTONWOOD	175,086	MEEKER	162,551	TODD	120,567
CROW WING	284,771	MILLE LAC	78,561	TRAVERSE	67,577
DAKOTA	896,351	MORRISON	163,253	WABASHA	208,911
DODGE	138,329	MOWER	445,867	WADENA	84,276
DOUGLAS	106,982	MURRAY	112,750	WASECA	166,901
FARIBAULT	242,895	NICOLLET	380,310	WASHINGTON	385,013
FILLMORE	250,566	NOBLES	312,260	WATONWAN	132,703
FREEBORN	355,715	NORMAN	95,975	WILKEN	79,402
GOODHUE	197,796	OLMSTED	116,391	WINONA	662,623
GRANT	72,789	OTTERTAIL	245,567	WRIGHT	312,328
HENNEPIN	449,257	PENNINGTON	147,269	YELLOW MED.	145,289
HOUSTON	151,312	PINE	75,351		
HUBBARD	16,554	PIPESTONE	101,444		
ISANTI	34,059	POLK	529,509		
				STATEWIDE TOTAL \$	19,427,038

TABLE 49
DISPARITY REDUCTION AID
AFTER THE 90% LIMITATION
BY COUNTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1992

COUNTY	COUNTY	CITY	TOWN	SCHOOL DISTRICT	SPECIAL TAXING DISTRICT	TOTAL
AITKIN	16,558	19,936	141	18,791	64	55,490
ANOKA	174	177	0	261	30	642
BECKER	6,199	8,452	0	8,194	373	23,218
BELTRAMI	0	9,390	1,018	10,581	588	21,577
BENTON	11,665	10,937	0	15,839	486	38,927
BIG STONE	122,015	215,376	766	122,677	2,469	463,303
BLUE EARTH	105,703	162,641	0	143,024	514	411,882
BROWN	40,162	71,528	0	62,398	497	174,585
CARLTON	535,459	378,598	19,804	396,608	9,275	1,339,744
CARVER	3,601	3,506	388	4,520	41	12,056
CASS	11,806	15,691	49	13,421	28	40,995
CHIPPEWA	158,205	110,179	20,274	170,934	569	460,161
CHISAGO	5,177	6,179	0	5,481	18	16,855
CLAY	16,834	25,293	0	21,047	1,076	64,250
CLEARWATER	71,099	23,827	7,315	73,347	3,009	178,597
COOK	4,731	4,473	0	3,736	17	12,957
COTTONWOOD	74,400	117,733	4,790	101,217	399	298,539
CROW WING	22,702	33,380	0	34,904	1,182	92,168
DAKOTA	2,898	4,389	0	5,356	204	12,847
DODGE	243,845	245,363	20,885	227,434	0	737,527
DOUGLAS	9,467	10,213	844	10,813	0	31,337
FARIBAULT	102,722	223,196	0	160,174	673	486,765
FILLMORE	304,836	250,073	84,455	349,824	0	989,188
FREEBORN	71,299	51,575	8,927	88,359	64	220,224
GOODHUE	38,108	72,339	0	80,132	785	191,364
GRANT	8,972	16,254	0	12,067	0	37,293
HENNEPIN	420,928	507,009	0	693,910	65,764	1,687,611
HOUSTON	192,807	88,322	48,843	194,755	0	524,727
HUBBARD	0	0	0	0	0	0
ISANTI	60,705	26,146	575	49,484	162	137,072
ITASCA	229,632	475,606	1,132	177,885	1,484	885,739
JACKSON	69,939	156,500	0	96,088	1,168	323,695
KANABEC	6,428	4,386	119	5,021	19	15,973
KANDIYOHI	30,402	39,648	455	34,636	146	105,287
KITTSO	6,158	11,915	0	9,395	388	27,856
KOOCHICHING	282,084	390,665	0	310,219	1,319	984,287
LAC QUI PARLE	70,644	141,137	0	117,768	1,329	330,878
LAKE	233,961	171,992	4,401	95,776	474	506,604
LAKE/WOODS	14,631	11,926	370	13,927	47	40,901
LE SUEUR	119,784	141,979	111	119,282	443	381,599
LINCOLN	52,431	51,701	3,812	49,484	1,496	158,924
LYON	38,633	73,470	0	49,843	362	162,308
MCLEOD	83,892	138,701	0	104,730	1,019	328,342
MAHNOMEN	92,927	27,799	11,166	80,587	5,044	217,523
MARSHALL	5,038	13,101	159	8,746	572	27,616

TABLE 49
DISPARITY REDUCTION AID
AFTER THE 90% LIMITATION
BY COUNTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1992

COUNTY	COUNTY	CITY	TOWN	SCHOOL DISTRICT	SPECIAL TAXING DISTRICT	TOTAL
MARTIN	53,031	139,539	0	97,024	393	289,987
MEEKER	20,267	36,289	4,067	31,573	247	92,443
MILLE LACS	35,197	28,953	67	34,561	0	98,778
MORRISON	42,957	39,459	0	47,751	504	130,671
MOWER	363,241	223,406	60,291	386,491	2,094	1,035,523
MURRAY	36,703	65,143	1,410	57,976	253	161,485
NICOLLET	19,733	20,958	33	26,901	102	67,727
NOBLES	102,167	141,183	37	133,077	2,579	379,043
NORMAN	20,158	39,175	0	26,731	1,823	87,887
OLMSTED	20,721	6,968	6,020	25,571	0	59,280
OTTER TAIL	22,816	31,534	543	32,022	132	87,047
PENNINGTON	128,704	96,679	6,611	137,403	7,499	376,896
PINE	1,873	1,295	65	1,683	8	4,924
PIPESTONE	123,227	93,630	4,087	123,009	341	344,294
POLK	104,118	185,353	546	129,316	7,761	427,094
POPE	29,497	63,668	0	42,931	3,284	139,380
RAMSEY	415,381	459,827	0	616,768	72,539	1,564,515
RED LAKE	109,780	80,322	10,857	91,778	6,033	298,770
REDWOOD	63,813	127,014	0	76,838	293	267,958
RENVILLE	76,643	209,769	0	135,326	943	422,681
RICE	51,052	66,231	0	73,668	1,438	192,389
ROCK	28,640	20,023	4,156	35,731	113	88,663
ROSEAU	2,799	4,588	0	5,815	396	13,598
ST. LOUIS	8,006,052	6,213,558	514,138	4,997,151	31,982	19,762,881
SCOTT	14,485	15,535	0	15,142	611	45,773
SHERBURNE	7,304	11,543	0	13,142	482	32,471
SIBLEY	77,343	129,965	948	94,102	849	303,207
STEARNS	70,682	89,804	58	100,680	3,626	264,850
STEELE	44,599	62,777	308	64,607	0	172,291
STEVENS	82,036	118,247	0	99,023	0	299,306
SWIFT	106,709	59,014	24,322	117,424	553	308,022
TODD	100,091	87,920	14,580	100,440	229	303,260
TRAVERSE	26,312	73,406	0	31,074	245	131,037
WABASHA	39,353	27,441	8,727	54,062	54	129,637
WADENA	77,795	53,348	287	59,458	346	191,234
WASECA	18,347	20,139	0	19,416	83	57,985
WASHINGTON	793	827	0	1,255	47	2,922
WATONWAN	7,250	7,388	0	8,175	15	22,828
WILKIN	15,631	27,342	0	20,652	0	63,625
WINONA	92,625	83,775	15,549	125,576	2,508	320,033
WRIGHT	8,526	17,380	0	17,823	113	43,842
YELLOW MEDICINE	60,616	110,843	4	68,310	719	240,492
STATEWIDE TOTALS	14,728,728	13,953,959	918,510	12,730,131	254,834	42,586,162

TABLE 50
DISPARITY REDUCTION AID BY COUNTY
BEFORE AND AFTER THE 90% TAX RATE LIMITATION
TAXES PAYABLE 1992

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>	55,490	0	55,490	<u>FILLMORE</u>	1,007,044	17,856	989,188
<u>ANOKA</u>	642	0	642	<u>FREEBORN</u>	262,584	42,360	220,224
<u>BECKER</u>	23,218	0	23,218	<u>GOODHUE</u>	222,708	31,344	191,364
<u>BELTRAMI</u>	21,577	0	21,577	<u>GRANT</u>	37,293	0	37,293
<u>BENTON</u>	38,927	0	38,927	<u>HENNEPIN</u>	1,698,897	11,286	1,687,611
<u>BIG STONE</u>	465,212	1,909	463,303	<u>HOUSTON</u>	549,018	24,291	524,727
<u>BLUE EARTH</u>	411,882	0	411,882	<u>HUBBARD</u>	0	0	0
<u>BROWN</u>	174,585	0	174,585	<u>ISANTI</u>	137,072	0	137,072
<u>CARLTON</u>	1,339,744	0	1,339,744	<u>ITASCA</u>	900,360	14,621	885,739
<u>CARVER</u>	12,147	91	12,056	<u>JACKSON</u>	341,572	17,877	323,695
<u>CASS</u>	40,995	0	40,995	<u>KANABEC</u>	15,973	0	15,973
<u>CHIPPEWA</u>	513,195	53,034	460,161	<u>KANDIYOHI</u>	106,575	1,288	105,287
<u>CHISAGO</u>	24,808	7,953	16,855	<u>KITTSO</u>	27,856	0	27,856
<u>CLAY</u>	64,250	0	64,250	<u>KOOCHICHING</u>	984,287	0	984,287
<u>CLEARWATER</u>	178,597	0	178,597	<u>LAC QUI PARLE</u>	337,191	6,313	330,878
<u>COOK</u>	12,957	0	12,957	<u>LAKE</u>	506,604	0	506,604
<u>COTTONWOOD</u>	304,727	6,188	298,539	<u>LAKE/WOODS</u>	40,901	0	40,901
<u>CROW WING</u>	92,168	0	92,168	<u>LE SUEUR</u>	381,599	0	381,599
<u>DAKOTA</u>	12,847	0	12,847	<u>LINCOLN</u>	161,740	2,816	158,924
<u>DODGE</u>	932,299	194,772	737,527	<u>LYON</u>	162,308	0	162,308
<u>DOUGLAS</u>	31,422	85	31,337	<u>MCLEOD</u>	328,342	0	328,342
<u>FARIBAULT</u>	491,103	4,338	486,765	<u>MAHNOMEN</u>	217,523	0	217,523

TABLE 50
DISPARITY REDUCTION AID BY COUNTY
BEFORE AND AFTER THE 90% TAX RATE LIMITATION
TAXES PAYABLE 1992

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>	31,259	3,643	27,616	<u>ROCK</u>	120,417	31,754	88,663
<u>MARTIN</u>	289,987	0	289,987	<u>ROSEAU</u>	13,601	3	13,598
<u>MEEKER</u>	102,578	10,135	92,443	<u>ST. LOUIS</u>	20,079,875	316,994	19,762,881
<u>MILLE LACS</u>	98,894	116	98,778	<u>SCOTT</u>	45,779	6	45,773
<u>MORRISON</u>	130,671	0	130,671	<u>SHERBURNE</u>	32,662	191	32,471
<u>MOWER</u>	1,050,385	14,862	1,035,523	<u>SIBLEY</u>	303,207	0	303,207
<u>MURRAY</u>	230,154	68,669	161,485	<u>STEARNS</u>	272,199	7,349	264,850
<u>NICOLLET</u>	67,727	0	67,727	<u>STEELE</u>	173,776	1,485	172,291
<u>NOBLES</u>	385,732	6,689	379,043	<u>STEVENS</u>	299,306	0	299,306
<u>NORMAN</u>	87,887	0	87,887	<u>SWIFT</u>	308,022	0	308,022
<u>OLMSTED</u>	68,494	9,214	59,280	<u>TODD</u>	303,260	0	303,260
<u>OTTER TAIL</u>	87,055	8	87,047	<u>TRAVERSE</u>	131,299	262	131,037
<u>PENNINGTON</u>	377,787	891	376,896	<u>WABASHA</u>	157,552	27,915	129,637
<u>PINE</u>	4,924	0	4,924	<u>WADENA</u>	191,234	0	191,234
<u>PIPESTONE</u>	344,294	0	344,294	<u>WASECA</u>	57,985	0	57,985
<u>POLK</u>	427,328	234	427,094	<u>WASHINGTON</u>	2,922	0	2,922
<u>POPE</u>	139,380	0	139,380	<u>WATONWAN</u>	22,847	19	22,828
<u>RAMSEY</u>	1,564,515	0	1,564,515	<u>WILKIN</u>	63,629	4	63,625
<u>RED LAKE</u>	330,025	31,255	298,770	<u>WINONA</u>	356,990	36,957	320,033
<u>REDWOOD</u>	267,969	11	267,958	<u>WRIGHT</u>	43,889	47	43,842
<u>RENVILLE</u>	439,069	16,388	422,681	<u>YELLOW MEDICINE</u>	240,492	0	240,492
<u>RICE</u>	192,389	0	192,389				
				STATEWIDE TOTAL	43,609,685	1,023,523	42,586,162

TABLE 51
NET TAX CAPACITY VALUES AND RATES, TOTAL TAXES AND
CREDITS, AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1992

	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>AITKIN</u>							
CITY	1,021,933	13,831	1,035,764	118.457	1,226,937	88,703	1,138,234
TOWN	7,889,138	225,362	8,114,500	106.175	8,615,608	453,472	8,162,136
TOTAL	8,911,071	239,193	9,150,264	107.566	9,842,545	542,175	9,300,370
<u>ANOKA</u>							
CITY	131,367,774	5,725,471	137,093,245	112.255	153,894,250	1,320	153,892,930
TOWN	6,078,050	347,850	6,425,900	109.869	7,060,081	430	7,059,651
TOTAL	137,445,824	6,073,321	143,519,145	112.148	160,954,331	1,750	160,952,581
<u>BECKER</u>							
CITY	4,753,638	131,625	4,885,263	120.019	5,863,257	0	5,863,257
TOWN	8,631,614	254,751	8,886,365	109.587	9,738,257	0	9,738,257
TOTAL	13,385,252	386,376	13,771,628	113.287	15,601,514	0	15,601,514
<u>BELTRAMI</u>							
CITY	4,869,011	322,036	5,191,047	128.064	6,647,842	0	6,647,842
TOWN	6,075,306	773,770	6,849,076	124.505	8,527,413	0	8,527,413
TOTAL	10,944,317	1,095,806	12,040,123	126.039	15,175,255	0	15,175,255
<u>BENTON</u>							
CITY	9,874,264	329,074	10,203,338	115.624	11,797,518	126	11,797,392
TOWN	4,043,896	603,303	4,647,199	97.082	4,511,578	2,932	4,508,646
TOTAL	13,918,160	932,377	14,850,537	109.822	16,309,096	3,058	16,306,038
<u>BIG STONE</u>							
CITY	680,802	72,222	753,024	111.177	837,190	0	837,190
TOWN	2,018,438	32,455	2,050,893	99.128	2,032,999	0	2,032,999
TOTAL	2,699,240	104,677	2,803,917	102.364	2,870,189	0	2,870,189
<u>BLUE EARTH</u>							
CITY	18,634,029	666,080	19,300,109	113.627	21,930,094	0	21,930,094
TOWN	11,377,275	548,840	11,926,115	95.416	11,379,441	0	11,379,441
TOTAL	30,011,304	1,214,920	31,226,224	106.672	33,309,535	0	33,309,535
<u>BROWN</u>							
CITY	6,962,361	45,074	7,007,435	100.717	7,057,706	0	7,057,706
TOWN	6,433,400	88,953	6,522,353	79.042	5,155,419	0	5,155,419
TOTAL	13,395,761	134,027	13,529,788	90.268	12,213,125	0	12,213,125
<u>CARLTON</u>							
CITY	6,520,604	472,715	6,993,319	139.180	9,733,301	0	9,733,301
TOWN	4,659,444	1,171,929	5,831,373	140.746	8,207,421	937	8,206,484
TOTAL	11,180,048	1,644,644	12,824,692	139.892	17,940,722	937	17,939,785
<u>CARVER</u>							
CITY	31,938,329	896,046	32,834,375	127.292	41,795,500	2,764	41,792,737
TOWN	5,849,843	194,551	6,044,394	114.085	6,895,753	55,129	6,840,623
TOTAL	37,788,172	1,090,597	38,878,769	125.239	48,691,253	57,893	48,633,360
<u>CASS</u>							
CITY	4,897,833	197,554	5,095,387	110.619	5,636,452	0	5,636,452
TOWN	12,086,512	1,330,869	13,417,381	99.091	13,295,447	0	13,295,447
TOTAL	16,984,345	1,528,423	18,512,768	102.264	18,931,899	0	18,931,899
<u>CHIPPEWA</u>							
CITY	2,688,936	179,160	2,868,096	117.020	3,356,245	0	3,356,245
TOWN	4,199,094	119,700	4,318,794	96.158	4,152,877	0	4,152,877
TOTAL	6,888,030	298,860	7,186,890	104.484	7,509,122	0	7,509,122
<u>CHISAGO</u>							
CITY	7,251,651	439,134	7,690,785	129.801	9,982,750	2,035	9,980,715
TOWN	6,765,876	464,246	7,230,122	118.645	8,578,190	8,473	8,569,717
TOTAL	14,017,527	903,380	14,920,907	124.396	18,560,940	10,508	18,550,432

TABLE 51
NET TAX CAPACITY VALUES AND RATES, TOTAL TAXES AND
CREDITS, AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1992

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>CLAY</u>							
CITY	12,619,250	418,834	13,038,084	112.256	14,636,096	1,872,273	12,763,823
TOWN	6,608,420	165,783	6,774,203	105.209	7,127,069	0	7,127,069
TOTAL	19,227,670	584,617	19,812,287	109.847	21,763,165	1,872,273	19,890,892
<u>CLEARWATER</u>							
CITY	515,824	25,158	540,982	134.607	728,198	0	728,198
TOWN	2,302,719	923,433	3,226,152	119.726	3,862,551	0	3,862,551
TOTAL	2,818,543	948,591	3,767,134	121.863	4,590,749	0	4,590,749
<u>COOK</u>							
CITY	628,500	2,137	630,637	142.424	898,180	87,454	810,726
TOWN	4,015,448	208,789	4,224,237	91.049	3,846,133	206,923	3,639,210
TOTAL	4,643,948	210,926	4,854,874	97.723	4,744,313	294,377	4,449,936
<u>COTTONWOOD</u>							
CITY	1,954,066	68,296	2,022,362	139.016	2,811,411	0	2,811,411
TOWN	5,532,806	1,280,773	6,813,579	101.293	6,901,709	0	6,901,709
TOTAL	7,486,872	1,349,069	8,835,941	109.927	9,713,120	0	9,713,120
<u>CROW WING</u>							
CITY	17,823,148	473,127	18,296,275	97.959	17,922,932	269,193	17,653,739
TOWN	15,436,808	312,564	15,749,372	91.068	14,342,707	375,555	13,967,152
TOTAL	33,259,956	785,691	34,045,647	94.772	32,265,639	644,748	31,620,891
<u>DAKOTA</u>							
CITY	225,967,191	7,001,652	232,968,843	110.551	257,550,024	6,803	257,543,221
TOWN	7,017,712	640,400	7,658,112	98.233	7,522,818	5,524	7,517,294
TOTAL	232,984,903	7,642,052	240,626,955	110.159	265,072,842	12,327	265,060,515
<u>DODGE</u>							
CITY	2,387,083	152,013	2,539,096	107.263	2,723,504	0	2,723,504
TOWN	4,378,946	139,279	4,518,225	92.892	4,197,052	0	4,197,052
TOTAL	6,766,029	291,292	7,057,321	98.062	6,920,556	0	6,920,556
<u>DOUGLAS</u>							
CITY	5,969,641	112,137	6,081,778	106.757	6,492,732	0	6,492,732
TOWN	9,634,811	46,203	9,681,014	95.298	9,225,857	0	9,225,857
TOTAL	15,604,452	158,340	15,762,792	99.720	15,718,589	0	15,718,589
<u>FARIBAULT</u>							
CITY	2,995,560	120,623	3,116,183	105.168	3,277,242	0	3,277,242
TOWN	8,381,458	179,238	8,560,696	85.985	7,360,935	0	7,360,935
TOTAL	11,377,018	299,861	11,676,879	91.105	10,638,177	0	10,638,177
<u>FILLMORE</u>							
CITY	3,108,644	116,379	3,225,023	131.283	4,233,895	0	4,233,895
TOWN	4,265,377	241,540	4,506,917	110.853	4,996,038	0	4,996,038
TOTAL	7,374,021	357,919	7,731,940	119.374	9,229,933	0	9,229,933
<u>FREEBORN</u>							
CITY	8,410,782	359,107	8,769,889	105.543	9,255,988	0	9,255,988
TOWN	7,613,461	774,664	8,388,125	97.413	8,171,098	0	8,171,098
TOTAL	16,024,243	1,133,771	17,158,014	101.568	17,427,086	0	17,427,086
<u>GOODHUE</u>							
CITY	31,983,940	637,868	32,621,808	95.243	31,069,997	0	31,069,997
TOWN	8,811,110	247,328	9,058,438	78.977	7,154,072	0	7,154,072
TOTAL	40,795,050	885,196	41,680,246	91.708	38,224,069	0	38,224,069
<u>GRANT</u>							
CITY	700,501	109,552	810,053	130.693	1,058,684	0	1,058,684
TOWN	2,752,352	207,149	2,959,501	91.374	2,704,201	11,571	2,692,630
TOTAL	3,452,853	316,701	3,769,554	99.823	3,762,885	11,571	3,751,314

TABLE 51
NET TAX CAPACITY VALUES AND RATES, TOTAL TAXES AND
CREDITS, AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1992

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>HENNEPIN</u>							
CITY	1,120,683,706	34,279,355	1,154,963,061	117.955	1,362,335,206	38,110	1,362,297,096
TOWN	1,447,161	60,453	1,507,614	118.807	1,791,158	487	1,790,671
TOTAL	1,122,130,867	34,339,808	1,156,470,675	117.956	1,364,126,364	38,597	1,364,087,767
<u>HOUSTON</u>							
CITY	2,678,416	135,660	2,814,076	119.068	3,350,658	0	3,350,658
TOWN	2,977,635	195,251	3,172,886	102.083	3,238,984	0	3,238,984
TOTAL	5,656,051	330,911	5,986,962	110.067	6,589,642	0	6,589,642
<u>HUBBARD</u>							
CITY	1,572,386	112,178	1,684,564	92.878	1,564,586	0	1,564,586
TOWN	8,288,324	849,292	9,137,616	94.335	8,619,962	0	8,619,962
TOTAL	9,860,710	961,470	10,822,180	94.108	10,184,548	0	10,184,548
<u>ISANTI</u>							
CITY	3,410,066	197,369	3,607,435	127.301	4,592,286	0	4,592,286
TOWN	5,897,401	333,005	6,230,406	116.440	7,254,683	0	7,254,683
TOTAL	9,307,467	530,374	9,837,841	120.422	11,846,969	0	11,846,969
<u>ITASCA</u>							
CITY	19,968,851	491,135	20,459,986	105.167	21,517,219	819,730	20,697,489
TOWN	10,135,386	2,094,535	12,229,921	103.226	12,624,495	1,676,275	10,948,220
TOTAL	30,104,237	2,585,670	32,689,907	104.441	34,141,714	2,496,005	31,645,709
<u>JACKSON</u>							
CITY	1,315,422	97,720	1,413,142	102.931	1,454,565	0	1,454,565
TOWN	7,717,720	574,857	8,292,577	89.644	7,433,822	0	7,433,822
TOTAL	9,033,142	672,577	9,705,719	91.579	8,888,387	0	8,888,387
<u>KANABEC</u>							
CITY	1,569,415	59,092	1,628,507	131.178	2,136,236	0	2,136,236
TOWN	2,845,522	19,299	2,864,821	127.486	3,652,250	0	3,652,250
TOTAL	4,414,937	78,391	4,493,328	128.824	5,788,486	0	5,788,486
<u>KANDIYOHI</u>							
CITY	9,632,573	263,982	9,896,555	118.630	11,740,254	0	11,740,254
TOWN	9,515,856	284,033	9,799,889	106.121	10,399,771	1,258	10,398,513
TOTAL	19,148,429	548,015	19,696,444	112.406	22,140,025	1,258	22,138,767
<u>KITTSOON</u>							
CITY	667,749	196,443	864,192	117.009	1,011,184	0	1,011,184
TOWN	4,345,738	844,306	5,190,044	92.097	4,779,875	0	4,779,875
TOTAL	5,013,487	1,040,749	6,054,236	95.653	5,791,059	0	5,791,059
<u>KOOCHICHING</u>							
CITY	5,976,013	317,502	6,293,515	111.835	7,038,374	0	7,038,374
TOWN	1,866,398	93,892	1,960,290	95.723	1,876,446	5,781	1,870,665
TOTAL	7,842,411	411,394	8,253,805	108.009	8,914,820	5,781	8,909,039
<u>LAC QUI PARLE</u>							
CITY	1,118,857	114,012	1,232,869	104.689	1,290,679	0	1,290,679
TOWN	3,799,869	77,463	3,877,332	87.627	3,397,582	0	3,397,582
TOTAL	4,918,726	191,475	5,110,201	91.743	4,688,261	0	4,688,261
<u>LAKE</u>							
CITY	1,386,680	83,868	1,470,548	147.151	2,163,927	319,455	1,844,472
TOWN	2,959,051	145,624	3,104,675	140.841	4,372,656	371,406	4,001,250
TOTAL	4,345,731	229,492	4,575,223	142.869	6,536,583	690,861	5,845,722
<u>LAKE/WOODS</u>							
CITY	353,666	39,512	393,178	135.291	531,933	0	531,933
TOWN	1,455,545	37,835	1,493,380	133.663	1,996,093	2,086	1,994,007
TOTAL	1,809,211	77,347	1,886,558	134.002	2,528,026	2,086	2,525,940

TABLE 51
NET TAX CAPACITY VALUES AND RATES, TOTAL TAXES AND
CREDITS, AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1992

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	3,948,921	170,552	4,119,473	127.736	5,262,056	0	5,262,056
TOWN	5,937,239	313,889	6,251,128	106.273	6,643,243	0	6,643,243
TOTAL	9,886,160	484,441	10,370,601	114.799	11,905,299	0	11,905,299
<u>LINCOLN</u>							
CITY	649,469	30,195	679,664	119.800	814,236	0	814,236
TOWN	2,030,913	950,220	2,981,133	105.369	3,141,199	0	3,141,199
TOTAL	2,680,382	980,415	3,660,797	108.048	3,955,435	0	3,955,435
<u>LYON</u>							
CITY	7,560,886	257,785	7,818,671	108.077	8,450,155	0	8,450,155
TOWN	5,272,397	1,072,412	6,344,809	86.747	5,503,940	0	5,503,940
TOTAL	12,833,283	1,330,197	14,163,480	98.522	13,954,095	0	13,954,095
<u>MCLEOD</u>							
CITY	8,195,933	131,257	8,327,190	132.494	11,033,034	0	11,033,034
TOWN	4,705,466	111,515	4,816,981	102.797	4,951,719	0	4,951,719
TOTAL	12,901,399	242,772	13,144,171	121.611	15,984,753	0	15,984,753
<u>MAHNOMEN</u>							
CITY	325,238	94,649	419,887	152.369	639,777	0	639,777
TOWN	1,418,990	38,946	1,457,936	141.440	2,062,101	0	2,062,101
TOTAL	1,744,228	133,595	1,877,823	143.884	2,701,878	0	2,701,878
<u>MARSHALL</u>							
CITY	1,023,349	151,605	1,174,954	100.314	1,178,638	0	1,178,638
TOWN	5,559,775	979,149	6,538,924	80.769	5,281,409	0	5,281,409
TOTAL	6,583,124	1,130,754	7,713,878	83.746	6,460,047	0	6,460,047
<u>MARTIN</u>							
CITY	5,619,102	175,991	5,795,093	108.711	6,299,882	0	6,299,882
TOWN	9,597,466	1,574,727	11,172,193	81.455	9,100,255	0	9,100,255
TOTAL	15,216,568	1,750,718	16,967,286	90.764	15,400,137	0	15,400,137
<u>MEEKER</u>							
CITY	3,210,030	195,121	3,405,151	114.468	3,897,823	0	3,897,823
TOWN	5,903,068	310,290	6,213,358	101.755	6,322,402	9,835	6,312,567
TOTAL	9,113,098	505,411	9,618,509	106.256	10,220,225	9,835	10,210,390
<u>MILLE LACS</u>							
CITY	2,861,976	151,423	3,013,399	159.339	4,801,533	977	4,800,556
TOWN	3,871,012	125,051	3,996,063	146.505	5,854,451	1,968	5,852,483
TOTAL	6,732,988	276,474	7,009,462	152.023	10,655,984	2,945	10,653,039
<u>MORRISON</u>							
CITY	4,025,692	276,499	4,302,191	132.233	5,688,915	0	5,688,915
TOWN	7,119,941	684,152	7,804,093	120.158	9,377,232	0	9,377,232
TOTAL	11,145,633	960,651	12,106,284	124.449	15,066,147	0	15,066,147
<u>MOWER</u>							
CITY	9,386,044	143,816	9,529,860	142.206	13,552,023	0	13,552,023
TOWN	6,797,151	303,634	7,100,785	112.703	8,002,788	0	8,002,788
TOTAL	16,183,195	447,450	16,630,645	129.609	21,554,811	0	21,554,811
<u>MURRAY</u>							
CITY	1,123,246	63,452	1,186,698	106.772	1,267,057	0	1,267,057
TOWN	5,136,410	617,383	5,753,793	86.026	4,949,777	0	4,949,777
TOTAL	6,259,656	680,835	6,940,491	89.573	6,216,834	0	6,216,834
<u>NICOLLET</u>							
CITY	7,103,295	207,921	7,311,216	128.454	9,391,584	0	9,391,584
TOWN	4,757,124	143,991	4,901,115	110.866	5,433,659	0	5,433,659
TOTAL	11,860,419	351,912	12,212,331	121.396	14,825,243	0	14,825,243

TABLE 51
NET TAX CAPACITY VALUES AND RATES, TOTAL TAXES AND
CREDITS, AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1992

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>NOBLES</u>							
CITY	5,074,813	118,521	5,193,334	108.961	5,658,713	0	5,658,713
TOWN	6,254,535	74,730	6,329,265	88.659	5,611,441	0	5,611,441
TOTAL	11,329,348	193,251	11,522,599	97.809	11,270,154	0	11,270,154
<u>NORMAN</u>							
CITY	841,391	97,410	938,801	128.964	1,210,712	0	1,210,712
TOWN	4,643,951	85,173	4,729,124	99.397	4,700,612	0	4,700,612
TOTAL	5,485,342	182,583	5,667,925	104.294	5,911,324	0	5,911,324
<u>OLMSTED</u>							
CITY	52,813,257	861,055	53,674,312	121.311	65,112,687	0	65,112,687
TOWN	12,538,270	375,780	12,914,050	108.703	14,037,996	0	14,037,996
TOTAL	65,351,527	1,236,835	66,588,362	118.866	79,150,683	0	79,150,683
<u>OTTER TAIL</u>							
CITY	8,563,385	558,437	9,121,822	114.056	10,403,963	0	10,403,963
TOWN	14,808,537	324,573	15,133,110	103.717	15,695,607	0	15,695,607
TOTAL	23,371,922	883,010	24,254,932	107.605	26,099,570	0	26,099,570
<u>PENNINGTON</u>							
CITY	2,189,032	165,219	2,354,251	144.808	3,409,155	0	3,409,155
TOWN	1,551,409	446,310	1,997,719	120.315	2,403,547	0	2,403,547
TOTAL	3,740,441	611,529	4,351,970	133.565	5,812,702	0	5,812,702
<u>PINE</u>							
CITY	2,956,471	278,677	3,235,148	120.022	3,882,889	1,953	3,880,936
TOWN	6,228,637	555,142	6,783,779	112.928	7,660,784	7,645	7,653,139
TOTAL	9,185,108	833,819	10,018,927	115.219	11,543,673	9,598	11,534,075
<u>PIPESTONE</u>							
CITY	1,698,150	210,762	1,908,912	113.109	2,159,144	0	2,159,144
TOWN	2,779,136	72,849	2,851,985	103.519	2,952,354	0	2,952,354
TOTAL	4,477,286	283,611	4,760,897	107.364	5,111,498	0	5,111,498
<u>POLK</u>							
CITY	6,200,321	586,562	6,786,883	117.172	7,952,336	677,661	7,274,675
TOWN	11,414,907	922,102	12,337,009	99.228	12,241,759	0	12,241,759
TOTAL	17,615,228	1,508,664	19,123,892	105.596	20,194,095	677,661	19,516,434
<u>POPE</u>							
CITY	1,314,902	146,918	1,461,820	146.419	2,140,384	0	2,140,384
TOWN	3,506,923	270,568	3,777,491	115.002	4,344,191	9,420	4,334,771
TOTAL	4,821,825	417,486	5,239,311	123.768	6,484,575	9,420	6,475,155
<u>RAMSEY</u>							
CITY	344,658,496	20,690,982	365,349,478	127.417	465,518,023	0	465,518,023
TOWN	5,977,525	105,584	6,083,109	121.834	7,411,318	0	7,411,318
TOTAL	350,636,021	20,796,566	371,432,587	127.326	472,929,341	0	472,929,341
<u>RED LAKE</u>							
CITY	394,062	128,571	522,633	142.865	746,661	0	746,661
TOWN	1,157,636	356,949	1,514,585	99.511	1,507,178	0	1,507,178
TOTAL	1,551,698	485,520	2,037,218	110.633	2,253,839	0	2,253,839
<u>REDWOOD</u>							
CITY	2,873,954	117,137	2,991,091	123.773	3,702,166	0	3,702,166
TOWN	7,823,742	80,742	7,904,484	88.778	7,017,473	0	7,017,473
TOTAL	10,697,696	197,879	10,895,575	98.385	10,719,639	0	10,719,639
<u>RENVILLE</u>							
CITY	2,733,723	123,749	2,857,472	109.964	3,142,196	0	3,142,196
TOWN	10,448,672	248,460	10,697,132	72.592	7,765,269	0	7,765,269
TOTAL	13,182,395	372,209	13,554,604	80.471	10,907,465	0	10,907,465

TABLE 51
NET TAX CAPACITY VALUES AND RATES, TOTAL TAXES AND
CREDITS, AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1992

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>RICE</u>							
CITY	12,657,841	525,291	13,183,132	127.064	16,751,052	0	16,751,052
TOWN	7,260,857	506,789	7,767,646	109.829	8,531,159	0	8,531,159
TOTAL	19,918,698	1,032,080	20,950,778	120.674	25,282,211	0	25,282,211
<u>ROCK</u>							
CITY	1,476,648	51,572	1,528,220	105.758	1,616,211	0	1,616,211
TOWN	4,206,048	34,382	4,240,430	88.812	3,765,995	0	3,765,995
TOTAL	5,682,696	85,954	5,768,650	93.301	5,382,206	0	5,382,206
<u>ROSEAU</u>							
CITY	2,519,773	106,809	2,626,582	136.452	3,584,030	0	3,584,030
TOWN	3,485,790	250,696	3,736,486	117.718	4,398,520	3,644	4,394,876
TOTAL	6,005,563	357,505	6,363,068	125.451	7,982,550	3,644	7,978,906
<u>ST. LOUIS</u>							
CITY	49,394,405	3,650,753	53,045,158	137.746	73,067,463	1,778,065	71,289,398
TOWN	19,406,972	2,624,092	22,031,064	132.486	29,187,973	2,123,644	27,064,329
TOTAL	68,801,377	6,274,845	75,076,222	136.202	102,255,436	3,901,709	98,353,727
<u>SCOTT</u>							
CITY	30,380,750	845,372	31,226,122	129.636	40,480,451	797	40,479,654
TOWN	8,392,314	319,598	8,711,912	111.061	9,675,566	8,038	9,667,528
TOTAL	38,773,064	1,164,970	39,938,034	125.585	50,156,017	8,835	50,147,182
<u>SHERBURNE</u>							
CITY	44,689,876	626,697	45,316,573	68.833	31,192,798	169	31,192,629
TOWN	7,985,460	683,212	8,668,672	81.402	7,056,464	3,464	7,053,000
TOTAL	52,675,336	1,309,909	53,985,245	70.851	38,249,262	3,633	38,245,629
<u>SIBLEY</u>							
CITY	1,742,410	81,142	1,823,552	134.694	2,456,222	0	2,456,222
TOWN	5,284,592	119,982	5,404,574	102.736	5,552,436	0	5,552,436
TOTAL	7,027,002	201,124	7,228,126	110.799	8,008,658	0	8,008,658
<u>STEARNS</u>							
CITY	36,279,437	1,259,622	37,539,059	120.340	45,174,472	0	45,174,472
TOWN	18,867,740	805,859	19,673,599	109.419	21,526,695	11,977	21,514,718
TOTAL	55,147,177	2,065,481	57,212,658	116.585	66,701,167	11,977	66,689,190
<u>STEELE</u>							
CITY	10,697,950	56,301	10,754,251	116.174	12,493,606	0	12,493,606
TOWN	4,432,824	625,048	5,057,872	97.355	4,924,104	0	4,924,104
TOTAL	15,130,774	681,349	15,812,123	110.154	17,417,710	0	17,417,710
<u>STEVENS</u>							
CITY	1,631,733	186,408	1,818,141	124.155	2,257,312	0	2,257,312
TOWN	2,829,164	172,834	3,001,998	108.739	3,264,347	820	3,263,527
TOTAL	4,460,897	359,242	4,820,139	114.554	5,521,659	820	5,520,839
<u>SWIFT</u>							
CITY	1,366,232	219,441	1,585,673	130.766	2,073,515	0	2,073,515
TOWN	3,578,807	242,082	3,820,889	105.468	4,029,833	0	4,029,833
TOTAL	4,945,039	461,523	5,406,562	112.888	6,103,348	0	6,103,348
<u>TODD</u>							
CITY	2,026,832	168,283	2,195,115	147.704	3,242,273	0	3,242,273
TOWN	4,455,699	225,184	4,680,883	136.855	6,406,044	0	6,406,044
TOTAL	6,482,531	393,467	6,875,998	140.319	9,648,317	0	9,648,317
<u>TRAVERSE</u>							
CITY	502,971	54,168	557,139	130.483	726,973	0	726,973
TOWN	3,102,392	159,522	3,261,914	91.638	2,989,157	6,221	2,982,936
TOTAL	3,605,363	213,690	3,819,053	97.305	3,716,130	6,221	3,709,909

TABLE 51
NET TAX CAPACITY VALUES AND RATES, TOTAL TAXES AND
CREDITS, AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1992

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>WABASHA</u>							
CITY	3,978,322	168,179	4,146,501	117.932	4,890,051	0	4,890,051
TOWN	4,318,111	103,959	4,422,070	94.740	4,189,458	0	4,189,458
TOTAL	8,296,433	272,138	8,568,571	105.963	9,079,509	0	9,079,509
<u>WADENA</u>							
CITY	1,862,046	144,403	2,006,449	149.711	3,003,876	0	3,003,876
TOWN	1,490,469	453,539	1,944,008	131.609	2,558,498	0	2,558,498
TOTAL	3,352,515	597,942	3,950,457	140.803	5,562,374	0	5,562,374
<u>WASECA</u>							
CITY	4,129,731	96,174	4,225,905	118.809	5,020,767	39	5,020,728
TOWN	5,067,312	361,814	5,429,126	103.249	5,605,539	106,372	5,499,167
TOTAL	9,197,043	457,988	9,655,031	110.060	10,626,306	106,411	10,519,895
<u>WASHINGTON</u>							
CITY	88,738,768	3,627,019	92,365,787	114.457	105,718,869	7,333	105,711,536
TOWN	17,189,618	655,019	17,844,637	102.904	18,362,855	9,353	18,353,502
TOTAL	105,928,386	4,282,038	110,210,424	112.586	124,081,724	16,686	124,065,038
<u>WATONWAN</u>							
CITY	2,236,939	50,402	2,287,341	126.823	2,900,878	0	2,900,878
TOWN	4,419,824	216,917	4,636,741	98.872	4,584,458	0	4,584,458
TOTAL	6,656,763	267,319	6,924,082	108.106	7,485,336	0	7,485,336
<u>WILKIN</u>							
CITY	991,877	104,453	1,096,330	109.892	1,204,783	70,964	1,133,819
TOWN	4,243,214	121,400	4,364,614	99.028	4,322,210	0	4,322,210
TOTAL	5,235,091	225,853	5,460,944	101.209	5,526,993	70,964	5,456,029
<u>WINONA</u>							
CITY	13,363,196	517,552	13,880,748	113.374	15,737,143	3,935	15,733,208
TOWN	4,931,710	94,877	5,026,587	96.895	4,870,501	5,123	4,865,378
TOTAL	18,294,906	612,429	18,907,335	108.993	20,607,644	9,058	20,598,586
<u>WRIGHT</u>							
CITY	28,763,224	658,835	29,422,059	106.044	31,200,292	0	31,200,288
TOWN	17,660,987	637,250	18,298,237	102.331	18,724,839	23,488	18,701,355
TOTAL	46,424,211	1,296,085	47,720,296	104.620	49,925,131	23,488	49,901,643
<u>YELLOW MEDICINE</u>							
CITY	1,433,587	134,507	1,568,094	111.074	1,741,749	0	1,741,749
TOWN	4,892,284	132,481	5,024,765	96.667	4,857,307	0	4,857,307
TOTAL	6,325,871	266,988	6,592,859	100.094	6,599,056	0	6,599,056
<u>STATEWIDE TOTAL</u>							
CITY	2,545,068,781	94,942,382	2,640,011,163	117.689	3,106,995,560	6,049,859	3,100,945,698
TOWN	550,853,940	37,824,424	588,678,364	103.003	606,358,163	5,509,251	600,848,915
TOTAL	3,095,922,721	132,766,806	3,228,689,527	115.011	3,713,353,723	11,559,110	3,701,794,613

TABLE 52
POWER LINE CREDIT
NET TAX CAPACITIES, LEVIES, NUMBER OF PARCELS
AND CREDIT AMOUNTS BY COUNTY BY CITY AND TOWNSHIP
TAXES PAYABLE 1992

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	280	348	5	0	126
TOWN	10,211	10,235	68	0	2,932
TOTAL	10,491	10,583	73	0	3,058
<u>CARLTON</u>					
CITY	0	0	0	0	0
TOWN	24,676	40,511	0	29	937
TOTAL	24,676	40,511	0	29	937
<u>CHISAGO</u>					
CITY	5,206	6,706	28	0	2,035
TOWN	23,958	28,660	77	0	8,473
TOTAL	29,164	35,366	105	0	10,508
<u>GRANT</u>					
CITY	0	0	0	0	0
TOWN	16,152	15,135	30	50	11,571
TOTAL	16,152	15,135	30	50	11,571
<u>HENNEPIN</u>					
CITY	28,630	34,754	100	51	16,161
TOWN	0	0	0	0	0
TOTAL	28,630	34,754	100	51	16,161
<u>ITASCA</u>					
CITY	2,907	2,854	1	4	330
TOWN	23,970	25,590	5	28	1,900
TOTAL	26,877	28,444	6	32	2,230
<u>KANDIYOHI</u>					
CITY	0	0	0	0	0
TOWN	3,780	4,809	20	1	1,258
TOTAL	3,780	4,809	20	1	1,258
<u>KOOCHICHING(2)</u>					
CITY	0	0	0	0	0
TOWN	0	0	4	43	1,170
TOTAL	0	0	4	43	1,170
<u>LAKE/WOODS(2)</u>					
CITY	0	0	0	0	0
TOWN	0	0	54	0	2,086
TOTAL	0	0	54	0	2,086
<u>MEEKER</u>					
CITY	0	0	0	0	0
TOWN	16,158	17,511	71	34	9,835
TOTAL	16,158	17,511	71	34	9,835
<u>MILLE LACS</u>					
CITY	927	1,468	5	4	977
TOWN	3,879	5,589	18	9	1,968
TOTAL	4,806	7,057	23	13	2,945

(1) Counties not listed in this table did not have any power line credit for taxes payable in 1992.

(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 60. 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 52
POWER LINE CREDIT
NET TAX CAPACITIES, LEVIES, NUMBER OF PARCELS
AND CREDIT AMOUNTS BY COUNTY BY CITY AND TOWNSHIP
TAXES PAYABLE 1992

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	4,469	5,171	27	0	1,953
TOWN	35,507	40,190	144	0	7,645
TOTAL	39,976	45,361	171	0	9,598
<u>POPE</u>					
CITY	0	0	0	0	0
TOWN	18,791	22,632	86	6	9,420
TOTAL	18,791	22,632	86	6	9,420
<u>ROSEAU</u>					
CITY	0	0	0	0	0
TOWN	17,344	20,291	127	1	3,644
TOTAL	17,344	20,291	127	1	3,644
<u>ST. LOUIS</u>					
CITY	13,986	17,284	1	49	1,189
TOWN	60,277	75,996	6	69	2,354
TOTAL	74,263	93,280	7	118	3,543
<u>SHERBURNE</u>					
CITY	3,753	2,063	0	5	169
TOWN	21,314	14,192	25	56	3,464
TOTAL	25,067	16,255	25	61	3,633
<u>STEARNS</u>					
CITY	0	0	0	0	0
TOWN	22,477	21,673	142	0	11,977
TOTAL	22,477	21,673	142	0	11,977
<u>STEVENS</u>					
CITY	0	0	0	0	0
TOWN	1,698	1,830	4	3	820
TOTAL	1,698	1,830	4	3	820
<u>TRAVERSE</u>					
CITY	0	0	0	0	0
TOWN	8,611	8,197	25	21	6,221
TOTAL	8,611	8,197	25	21	6,221
<u>WASHINGTON</u>					
CITY	7,174	7,662	12	22	4,041
TOWN	15,086	15,652	27	60	7,724
TOTAL	22,260	23,314	39	82	11,765
<u>WRIGHT</u>					
CITY	0	0	0	0	0
TOWN	20,917	20,312	27	75	10,954
TOTAL	20,917	20,312	27	75	10,954
<u>STATEWIDE TOTAL</u>					
CITY	67,332	78,310	179	135	26,981
TOWN	344,806	389,005	960	485	106,353
TOTAL	412,138	467,315	1,139	620	133,334

(1) Counties not listed in this table did not have any power line credit for taxes payable in 1992.

(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 60. 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 53
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 1992

239

AGRICULTURAL PRESERVES CREDIT					COUNTY CONSERVATION CREDIT				
COUNTY	NUMBER OF PARCELS	NUMBER OF ACRES	NET TAX CAPACITY	CREDIT AMOUNT	COUNTY	NUMBER OF PARCELS	NUMBER OF ACRES	NET TAX CAPACITY	CREDIT AMOUNT
<u>ANOKA</u>					<u>WASECA</u>				
CITY	63	2,032	29,220	1,320	CITY	1	26	412	39
TOWN	30	1,125	3,339	430	TOWN	862	71,002	1,125,130	106,372
TOTAL	93	3,157	32,559	1,750	TOTAL	863	71,028	1,125,542	106,411
<u>CARVER</u>					<u>WINONA</u>				
CITY	14	941	9,986	2,764	CITY	0	0	0	0
TOWN	878	77,819	785,289	55,129	TOWN	30	3,392	29,403	5,014
TOTAL	892	78,760	795,275	57,893	TOTAL	30	3,392	29,403	5,014
<u>DAKOTA</u>					<u>WRIGHT</u>				
CITY	57	3,868	43,736	6,803	CITY	0	0	0	0
TOWN	138	10,126	95,390	5,524	TOWN	131	8,383	81,246	12,534
TOTAL	195	13,994	139,126	12,327	TOTAL	131	8,383	81,246	12,534
<u>HENNEPIN</u>					<u>STATEWIDE TOTALS</u>				
CITY	223	13,156	141,022	21,949	CITY	1	26	412	39
TOWN	3	344	3,622	487	TOWN	1,023	82,777	1,235,779	123,920
TOTAL	226	13,500	144,644	22,436	TOTAL	1,024	82,803	1,236,191	123,959
<u>SCOTT</u>									
CITY	5	356	3,685	797					
TOWN	129	8,362	98,968	8,038					
TOTAL	134	8,718	102,653	8,835					
<u>WASHINGTON</u>									
CITY	106	4,778	62,374	3,292					
TOWN	163	7,109	77,679	1,629					
TOTAL	269	11,887	140,053	4,921					
<u>STATEWIDE TOTALS</u>									
CITY	468	25,131	290,023	36,925					
TOWN	1,341	104,885	1,064,287	71,237					
TOTAL	1,809	130,016	1,354,310	108,162					

TABLE 54
DISPARITY REDUCTION CREDIT
NUMBER OF PARCELS AND CREDIT AMOUNTS BY COUNTY
TAXES PAYABLE 1992

<u>COUNTY</u>	<u>NUMBER OF PARCELS</u>	<u>TIF CREDIT AMOUNT</u>	<u>OTHER CREDIT AMOUNT</u>	<u>TOTAL</u>
CLAY	885	380,782	1,491,491	1,872,273
POLK	389	43,410	634,251	677,661
WILKIN	177	5,405	36,519	41,924
STATEWIDE TOTAL	1,451	429,597	2,162,261	2,591,858

TABLE 55
ENTERPRISE ZONE CREDIT
NUMBER OF PARCELS, NET TAX CAPACITY, AND CREDIT AMOUNTS BY COUNTY
TAXES PAYABLE 1992

<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>
WILKIN	20	47,554	6,103	22,937	29,040
STATEWIDE TOTAL	20	47,554	6,103	22,937	29,040

TABLE 56
DISASTER CREDIT
NUMBER OF PARCELS, NET TAX CAPACITY, AND CREDIT AMOUNTS BY COUNTY
TAXES PAYABLE 1992

<u>COUNTY</u>	<u>NUMBER OF PARCELS</u>	<u>NET TAX CAPACITY DIFFERENCE</u>	<u>TIF CREDIT AMOUNT</u>	<u>OTHER CREDIT AMOUNT</u>	<u>TOTAL</u>
WINONA	132	3,482	0	4,044	4,044
STATEWIDE TOTAL	132	3,482	0	4,044	4,044

TABLE 57
TACONITE HOMESTEAD CREDIT AMOUNTS AT 57 AND 66 PERCENT,
AND NUMBER OF HOMESTEADS RECEIVING LESS THAN MAXIMUM, AND MAXIMUM CREDIT AMOUNTS,
BY COUNTY BY CITY AND TOWNSHIP
TAXES PAYABLE 1992

<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	88,703	390	130	0	0	0
TOWN	453,472	958	1,195	0	0	0
TOTAL	542,175	1,348	1,325	0	0	0
<u>COOK</u>						
CITY	87,454	60	309	0	0	0
TOWN	191,505	354	540	15,418	30	36
TOTAL	278,959	414	849	15,418	30	36
<u>CROW WING</u>						
CITY	96,273	225	248	172,920	659	215
TOWN	270,032	445	781	105,523	194	251
TOTAL	366,305	670	1,029	278,443	853	466
<u>ITASCA</u>						
CITY	556,098	1,199	1,394	263,302	2,063	345
TOWN	1,315,875	3,205	3,175	358,500	674	824
TOTAL	1,871,973	4,404	4,569	621,802	2,737	1,169
<u>KOOCHICHING</u>						
CITY						
TOWN	0	0	0	0	0	0
TOTAL	0	0	0	4,611	35	0
	0	0	0	4,611	35	0
<u>LAKE</u>						
CITY						
TOWN	182,678	1,184	15	136,777	716	0
TOTAL	371,406	567	1,134	0	0	0
	554,084	1,751	1,149	136,777	716	0
<u>ST. LOUIS</u>						
CITY						
TOWN	87,125	797	0	1,689,751	16,740	0
TOTAL	1,583,751	4,675	0	537,539	1,884	0
	1,670,876	5,472	0	2,227,290	18,624	0
<u>STATEWIDE TOTAL</u>						
CITY	1,098,331	3,855	2,096	2,262,750	20,178	560
TOWN	4,186,041	10,204	6,825	1,021,591	2,817	1,111
TOTAL	5,284,372	14,059	8,921	3,284,341	22,995	1,671

TABLE 58
FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION
VALUATION AND TAX DIFFERENCES BY COUNTY
TAXES PAYABLE 1992

<u>COUNTY</u>	<u>CONTRIBUTION VALUE</u>	<u>DISTRIBUTION VALUE</u>	<u>DIFFERENCE (1)</u>
ANOKA	\$ 17,305,985	\$ 38,216,073	\$ 20,910,088
CARVER	3,436,282	5,980,478	2,544,196
DAKOTA	35,356,448	34,992,492	(363,956)
HENNEPIN	174,411,338	118,118,387	(56,292,951)
RAMSEY	47,674,251	69,403,418	21,729,167
SCOTT	4,436,164	6,993,205	2,557,041
<u>WASHINGTON</u>	<u>10,147,590</u>	<u>19,082,213</u>	<u>8,934,623</u>

TOTAL	\$ 292,768,058	\$ 292,786,266	\$ 18,208
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<u>COUNTY</u>	<u>CONTRIBUTION TAX</u>	<u>DISTRIBUTION TAX</u>	<u>DIFFERENCE (2)</u>
ANOKA	\$ 20,096,923	\$ 41,431,861	\$ 21,334,938
CARVER	3,990,454	6,746,426	2,755,972
DAKOTA	41,058,418	35,748,652	(5,309,766)
HENNEPIN	202,538,655	140,093,492	(62,445,163)
RAMSEY	55,362,628	86,496,472	31,133,844
SCOTT	5,151,559	8,379,151	3,227,592
<u>WASHINGTON</u>	<u>11,784,105</u>	<u>21,107,631</u>	<u>9,323,526</u>

TOTAL	\$ 339,982,742	\$ 340,003,685	\$ 20,943
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(1) DISTRIBUTION VALUE LESS CONTRIBUTION VALUE.

(2) DISTRIBUTION TAX LESS CONTRIBUTION TAX.

<p align="center">TABLE 59 FISCAL DISPARITY DISTRIBUTION TAX BY TYPE OF GOVERNMENTAL UNIT TAXES PAYABLE 1992</p>

243

	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL DISTRICT</u>	<u>COUNTY</u>	<u>TOTAL</u>
ANOKA	\$ 6,078,265	\$ 440,958	\$ 21,103,780	\$ 1,462,915	\$ 12,345,943	\$ 41,431,861
CARVER	998,620	193,380	3,253,661	107,084	2,193,681	6,746,426
DAKOTA	7,342,646	161,794	18,898,764	1,177,445	8,168,003	35,748,652
HENNEPIN(1)	27,698,147	37,003	65,331,447	11,038,942	35,987,953	140,093,492
RAMSEY	18,901,940	126,286	38,179,370	3,750,121	25,538,756	86,496,472
SCOTT	1,284,007	150,842	3,844,191	254,930	2,845,182	8,379,151
WASHINGTON	<u>3,574,312</u>	<u>354,929</u>	<u>11,073,632</u>	<u>837,898</u>	<u>5,266,859</u>	<u>21,107,631</u>
SEVEN COUNTY TOTAL	\$ 65,877,937	\$ 1,465,191	\$ 161,684,845	\$ 18,629,335	\$ 92,346,377	\$ 340,003,685

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

<p align="center">TABLE 60 POWER LINE TAX CAPACITIES, TAX CAPACITY RATES, AND TAXES TAXES PAYABLE 1992</p>

COUNTY	AVERAGE TAX RATE	TRANSMISSION LINES		DISTRIBUTION LINES	
		TAX CAPACITY	TAX	TAX CAPACITY	TAX
AITKIN	107.566	80,862	86,980	0	0
ANOKA	112.148	765	858	238	267
BECKER	113.287	87,472	99,096	513	582
BELTRAMI	126.039	120,536	151,922	494	622
BENTON	109.859	61,656	67,736	2,366	2,600
BIG STONE	102.364	23,427	23,980	0	0
BLUE EARTH	106.672	89,884	95,881	7,377	7,869
BROWN	90.269	3,914	3,533	632	570
CARLTON	139.891	178,111	249,161	23,874	33,398
CARVER	125.090	107,687	134,706	7,714	9,650
CASS	102.264	110,201	112,695	5,415	5,538
CHIPPEWA	104.484	31,668	33,088	2,513	2,626
CHISAGO	124.392	125,385	155,970	15,390	19,144
CLAY	109.847	37,016	40,661	922	1,013
CLEARWATER	121.863	11,709	14,269	171	208
COOK	97.723	16,983	16,596	0	0
COTTONWOOD	109.927	2,760	3,034	2,351	2,585
CROW WING	94.772	131,314	124,448	5,619	5,325
DAKOTA	110.159	54,687	60,242	998	1,099
DODGE	98.062	28,929	28,368	6,403	6,279
DOUGLAS	99.719	72,265	72,460	9,519	9,492
FARIBAULT	91.104	12,967	11,813	5,182	4,721
FILLMORE	119.374	6,916	8,256	1,776	2,120
FREEBORN	101.568	17,716	17,994	13,999	14,219
GOODHUE	91.708	74,243	68,086	5,586	5,123
GRANT	99.917	39,734	39,701	4,527	4,523
HENNEPIN	117.956	51,471	60,713	3,259	3,844
HOUSTON	110.067	8,355	9,196	470	518
HUBBARD	94.108	77,644	73,069	0	0
ISANTI	120.422	0	0	0	0
ITASCA	104.162	296,154	308,480	803	836

TABLE 60
POWER LINE TAX CAPACITIES, TAX CAPACITY RATES, AND TAXES
TAXES PAYABLE 1992

<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	91.579	4,499	4,120	0	0
KANABEC	127.514	0	0	0	0
KANDIYOHI	115.373	47,111	54,353	1,948	2,247
KITTSO	95.653	38,651	36,972	945	904
KOOCHICHING	108.008	1,001,485	1,081,683	0	0
LAC QUI PARLE	91.743	22,187	20,355	14,350	13,165
LAKE	142.869	57,542	82,210	1,805	2,579
LAKE/WOODS	136.167	443,042	603,277	0	0
LESUEUR	114.799	23,884	27,419	11,576	13,289
LINCOLN	108.049	18,397	19,877	1,107	1,195
LYON	98.522	18,051	17,784	7,120	7,015
MCLEOD	121.611	10,607	12,899	2,190	2,663
MAHNOMEN	143.884	9,752	14,031	1,183	1,702
MARSHALL	83.746	20,682	17,268	1,857	1,555
MARTIN	90.764	5,628	5,108	2,518	2,285
MEEKER	106.153	6,807	7,226	684	726
MILLE LACS	152.023	0	0	0	0
MORRISON	124.449	144,363	179,656	41,529	51,682
MOWER	129.609	10,232	13,261	3,059	1,982
MURRAY	89.547	12,564	11,250	2,024	1,812
NICOLLET	121.396	5,933	7,202	0	0
NOBLES	97.809	7,462	7,299	1,287	1,259
NORMAN	104.817	11,448	11,999	2,152	2,256
OLMSTED	118.865	4,964	5,900	7,586	9,018
OTTER TAIL	107.603	230,833	248,382	19,399	20,874
PENNINGTON	133.583	917	1,224	0	0
PINE	115.219	73,198	84,338	15,267	17,590
PIPESTONE	107.364	5,524	5,931	4,555	4,890
POLK	105.596	87,452	92,346	6,755	7,133
POPE	123.588	53,975	66,708	2,109	2,607
RAMSEY	127.329	74,271	94,569	162	206

<p align="center">TABLE 60 POWER LINE TAX CAPACITIES, TAX CAPACITY RATES, AND TAXES TAXES PAYABLE 1992</p>

COUNTY	AVERAGE TAX RATE	TRANSMISSION LINES		DISTRIBUTION LINES	
		TAX CAPACITY	TAX	TAX CAPACITY	TAX
RED LAKE	110.633	16,996	18,803	922	1,020
REDWOOD	98.385	21,024	20,684	4,884	4,808
RENVILLE	80.471	6,222	5,007	1,292	1,040
RICE	120.674	58,325	70,383	8,987	10,845
ROCK	93.089	39,414	36,690	865	805
ROSEAU	125.451	225,848	283,328	195	245
ST. LOUIS	136.202	716,567	975,980	50,958	69,406
SCOTT	125.584	23,475	29,481	0	0
SHERBURNE	70.852	64,961	46,026	3,696	2,619
SIBLEY	110.799	7,125	7,894	1,036	1,148
STEARNS	116.585	281,315	327,972	21,100	24,600
STEELE	114.311	9,757	11,154	10,968	12,538
STEVENS	114.537	42,032	48,144	2,670	3,058
SWIFT	112.888	33,516	37,835	7,063	7,973
TODD	140.319	49,049	68,825	48,608	68,206
TRAVERSE	97.142	23,147	22,485	784	762
WABASHA	105.963	44,916	47,594	11,163	11,828
WADENA	140.803	32,842	46,243	1,202	1,692
WASECA	110.060	17,143	18,868	16,193	17,822
WASHINGTON	112.563	399,917	450,159	12,991	14,623
WATONWAN	108.106	3,563	3,852	4,475	4,838
WILKIN	101.209	21,038	21,292	3,648	3,692
WINONA	108.993	61,308	66,822	12,160	13,254
WRIGHT	104.620	108,576	113,592	15,832	16,563
YELLOW MEDICINE	100.094	28,937	28,964	4,123	4,128
STATEWIDE TOTAL		6,750,905	7,815,716	527,093	612,918

NOTE: Transmission Lines and Distribution Lines are assessed at 4.75% times market value.
The tax rate for both is the countywide average tax capacity rate.

TABLE 61
SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1992

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
AITKIN	0	54,747	6,422	0	61,169
ANOKA	0	7,729,366	268,696	0	7,998,062
BECKER	504,020	402,567	30,966	135,907	1,073,460
BELTRAMI	924,945	290,761	43,892	112	1,259,710
BENTON	20,324	681,862	5,287	0	707,473
BIG STONE	77,121	55,533	103	0	132,757
BLUE EARTH	257,819	1,674,210	269,867	0	2,201,896
BROWN	415,458	222,039	4,143	0	641,640
CARLTON	0	70,651	98,030	0	168,681
CARVER	405,858	3,195,466	120,479	3,502	3,725,305
CASS	434,850	157,177	34,674	0	626,701
CHIPPEWA	371,679	199,531	3,357	0	574,567
CHISAGO	404,917	748,797	104,229	0	1,257,943
CLAY	1,912,499	481,592	558,788	0	2,952,879
CLEARWATER	274,879	18,323	29,279	0	322,481
COOK	11,810	54,120	0	3,751	69,681
COTTONWOOD	135,542	223,842	4,516	124,303	488,203
CROW WING	603,639	814,217	32,736	0	1,450,592
DAKOTA	3,194	16,018,019	70,150	0	16,091,363
DODGE	84,135	216,544	4,171	0	304,850
DOUGLAS	499,205	150,680	406,780	0	1,056,665
FARIBAULT	458,670	400,981	60	0	859,711
FILLMORE	155,302	236,405	0	0	391,707
FREEBORN	844,606	300,414	15,770	0	1,160,790
GOODHUE	0	822,338	21,045	0	843,383
GRANT	59,003	66,067	0	0	125,070
HENNEPIN	0	39,933,886	29,626	0	39,963,512
HOUSTON	0	274,066	636	0	274,702
HUBBARD	818,475	98,889	34,335	0	951,699
ISANTI	0	312,067	7,779	0	319,846
ITASCA	726	319,767	822	0	321,315
JACKSON	232,081	90,047	0	0	322,128
KANABEC	25,094	33,532	220	0	58,846

TABLE 61
SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1992

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
KANDIYOHI	1,289,317	912,128	81,492	0	2,282,937
KITTSOON	414,006	200,094	0	0	614,100
KOOCHICHING	3,371	43,596	0	132,433	179,400
LAC QUI PARLE	164,278	88,795	692	55,267	309,032
LAKE	0	34,745	3,694	0	38,439
LAKE OF THE WOODS	325,420	4,500	0	31	329,951
LESUEUR	54,317	221,851	31,191	0	307,359
LINCOLN	319,785	14,851	0	184,265	518,901
LYON	206,125	317,451	18,856	0	542,432
MCLEOD	79,317	855,673	73	25,239	960,302
MAHNOMEN	180,732	89,175	320	1,384	271,611
MARSHALL	616,273	4,057	22,110	120,675	763,115
MARTIN	873,794	515,424	3,424	37,849	1,430,491
MEEKER	73,068	138,837	18,209	31,870	261,984
MILLE LACS	5,324	207,665	10,739	0	223,728
MORRISON	604,010	319,808	2,281	0	926,099
MOWER	267,746	276,521	6,802	0	551,069
MURRAY	278,250	37,161	1,072	41,794	358,277
NICOLLET	419,386	557,031	3,092	0	979,509
NOBLES	94,163	282,147	40	15,780	392,130
NORMAN	666,937	101,847	40,662	0	809,446
OLMSTED	31,205	1,341,585	87,563	0	1,460,353
OTTER TAIL	890,756	254,540	63,147	17,505	1,225,948
PENNINGTON	79,159	229,612	0	0	308,771
PINE	0	76,479	26,055	43,563	146,097
PIPESTONE	70,883	88,361	416	144,094	303,754
POLK	1,093,942	752,542	8,186	196,030	2,050,700
POPE	170,848	79,595	1,856	0	252,299
RAMSEY	0	23,325,835	681,780	307,228	24,314,843
RED LAKE	108,215	18,477	0	0	126,692
REDWOOD	175,507	174,197	23,265	0	372,969
RENVILLE	264,279	375,552	34,261	110	674,202
RICE	433,855	1,105,036	67,667	0	1,606,558

TABLE 61
SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1992

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
ROCK	420,407	17,190	252	0	437,849
ROSEAU	142,294	231,708	29,993	0	403,995
ST. LOUIS	5,502	963,100	48,120	0	1,016,722
SCOTT	133,126	2,171,839	151,950	63,424	2,520,339
SHERBURNE	21,439	840,925	22,036	0	884,400
SIBLEY	362,935	162,145	2,732	0	527,812
STEARNS	286,027	2,270,364	121,248	0	2,677,639
STEELE	116,223	540,916	132	0	657,271
STEVENS	164,271	110,908	0	0	275,179
SWIFT	517,350	30,792	971	0	549,113
TODD	2,966	234,753	170,628	12,293	420,640
TRAVERSE	105,051	88,549	105	0	193,705
WABASHA	0	409,805	5,076	0	414,881
WADENA	159,490	84,846	3,223	0	247,559
WASECA	49,946	183,789	27,060	0	260,795
WASHINGTON	1,328,719	8,323,421	498,022	93,132	10,243,294
WATONWAN	21,349	107,541	5,153	7,104	141,147
WILKIN	203,394	196,974	0	0	400,368
WINONA	0	796,747	9,929	0	806,676
WRIGHT	108,485	1,593,773	253,232	0	1,955,490
YELLOW MEDICINE	186,736	141,422	5,118	179,510	512,786
STATEWIDE TOTAL	24,525,829	128,895,178	4,800,783	1,978,155	160,199,945

TABLE 62
TOTAL TAX CAPACITY VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES
OF MINNESOTA COUNTIES FOR PROPERTY TAXES LEVIED IN 1991 PAYABLE IN 1992(1)

COUNTY	Net Tax Payable	Net Tax Capacity Value	Nominal Tax Rate	Market Value	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
AITKIN	\$ 9,300,370	\$ 9,150,264	101.64 %	\$ 537,080,353	94.4 %	\$ 568,941,052	1.63 %
ANOKA	160,952,581	143,519,145	112.15	7,360,101,657	93.4	7,880,194,494	2.04
BECKER	15,601,514	13,771,628	113.29	810,962,288	92.8	873,881,776	1.79
BELTRAMI	15,175,255	12,040,123	126.04	641,763,841	91.8	699,089,151	2.17
BENTON	16,306,038	14,850,537	109.80	720,699,736	89.7	803,455,670	2.03
BIG STONE	2,870,189	2,803,917	102.36	200,709,754	87.0	230,700,867	1.24
BLUE EARTH	33,309,535	31,226,224	106.67	1,600,734,648	84.9	1,885,435,392	1.77
BROWN	12,213,125	13,529,788	90.27	884,011,276	88.3	1,001,145,273	1.22
CARLTON	17,939,785	12,824,692	139.88	620,019,716	87.7	706,978,011	2.54
CARVER	48,633,360	38,878,769	125.09	1,899,043,210	92.4	2,055,241,569	2.37
CASS	18,931,899	18,512,768	102.26	969,311,563	86.0	1,127,106,469	1.68
CHIPPEWA	7,509,122	7,186,890	104.48	465,144,517	83.9	554,403,477	1.35
CHISAGO	18,550,432	14,920,907	124.33	905,217,397	91.0	994,744,392	1.86
CLAY	19,890,892	19,812,287	100.40	1,185,802,449	89.1	1,330,866,946	1.49
CLEARWATER	4,590,749	3,767,134	121.86	183,612,724	95.2	192,870,508	2.38
COOK	4,449,936	4,854,874	91.66	248,701,664	88.6	280,701,652	1.59
COTTONWOOD	9,713,120	8,835,941	109.93	552,327,553	90.1	613,016,152	1.58
CROW WING	31,602,943	34,028,118	92.87	1,748,077,131	89.0	1,964,131,608	1.61
DAKOTA	265,060,515	240,626,955	110.15	10,683,632,597	93.5	11,426,345,024	2.32
DODGE	6,920,556	7,057,321	98.06	505,987,955	86.3	586,312,810	1.18
DOUGLAS	15,718,589	15,762,792	99.72	888,843,149	90.3	984,322,424	1.60
FARIBAULT	10,638,177	11,676,879	91.10	788,768,164	89.0	886,256,364	1.20
FILLMORE	9,229,933	7,731,940	119.37	559,693,193	88.1	635,293,068	1.45
FREEBORN	17,427,086	17,158,014	101.57	1,046,788,662	91.5	1,144,031,325	1.52
GOODHUE	38,224,069	41,680,246	91.71	1,744,658,924	92.0	1,896,368,396	2.02
GRANT	3,751,314	3,769,554	99.52	259,011,361	93.5	277,017,498	1.35
HENNEPIN	1,364,087,767	1,156,470,675	117.95	45,521,410,460	95.8	47,517,129,916	2.87
HOUSTON	6,589,642	5,986,962	110.07	451,698,720	87.5	516,227,109	1.28
HUBBARD	10,184,548	10,822,180	94.11	553,334,535	89.6	617,580,865	1.65
ISANTI	11,846,969	9,837,841	120.42	658,074,221	87.6	751,226,280	1.58
ITASCA	31,616,711	32,663,826	96.79	1,285,574,251	89.5	1,436,395,811	2.20
JACKSON	8,888,387	9,705,719	91.58	642,422,880	84.9	756,681,837	1.17
KANABEC	5,788,486	4,493,328	128.82	302,297,940	94.7	319,216,410	1.81
KANDIYOH	22,138,767	19,696,444	112.40	1,159,451,707	87.4	1,326,603,784	1.67
KITTSO	5,791,059	6,054,236	95.65	335,866,641	84.9	395,602,640	1.46
KOOCHIC	8,909,039	8,253,805	107.94	351,458,272	74.8	469,864,000	1.90
LAC QUI	4,688,261	5,110,201	91.74	362,996,159	84.6	429,073,474	1.09
LAKE	5,845,722	4,575,223	127.77	261,095,235	76.8	339,967,754	1.72
LAKE/WO	2,525,940	1,886,558	133.89	116,641,448	94.6	123,299,628	2.05
LE SUEUR	11,905,299	10,370,601	114.80	700,643,345	87.6	799,821,170	1.49
LINCOLN	3,955,435	3,660,797	108.05	230,351,906	87.4	263,560,533	1.50
LYON	13,954,095	14,163,480	98.52	762,967,719	83.7	911,550,441	1.53
MCLEOD	15,984,753	13,144,171	121.61	864,984,615	87.1	993,093,703	1.61
MAHNOMEN	2,701,878	1,877,823	143.88	134,484,439	89.5	150,261,943	1.80
MARSHALL	6,460,047	7,713,878	83.75	492,194,041	84.3	583,860,072	1.11
MARTIN	15,400,137	16,967,286	90.76	991,756,233	89.5	1,108,107,523	1.39
MEEKER	10,210,390	9,618,509	106.15	634,822,882	95.4	665,432,790	1.53
MILLE LACS	10,653,039	7,009,462	151.98	442,384,461	90.2	490,448,405	2.17
MORRISON	15,066,147	12,106,284	124.45	766,752,656	93.7	818,305,930	1.84
MOWER	21,554,811	16,630,645	129.61	1,042,010,872	88.9	1,172,115,717	1.84
MURRAY	6,216,834	6,940,491	89.57	472,827,735	86.8	544,732,414	1.14
NICOLLET	14,825,243	12,212,331	121.40	794,433,161	87.1	912,093,181	1.63
NOBLES	11,270,154	11,522,599	97.81	741,671,358	87.9	843,767,188	1.34
NORMAN	5,911,324	5,667,925	104.29	393,446,918	87.7	448,628,185	1.32
OLMSTED	79,150,683	66,588,362	118.87	3,326,353,293	88.0	3,779,946,924	2.09

TABLE 62
TOTAL TAX CAPACITY VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES
OF MINNESOTA COUNTIES FOR PROPERTY TAXES LEVIED IN 1991 PAYABLE IN 1992(1)

COUNTY	Net Tax Payable	Net Tax Capacity Value	Nominal Tax Rate	Market Value	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
OTTER TAIL	\$ 26,099,570	\$ 24,254,932	107.61 %	\$ 1,479,594,458	89.2 %	\$ 1,658,738,182	1.57 %
PENNINGTON	5,812,702	4,351,970	133.56	266,673,605	94.0	283,695,324	2.05
PINE	11,534,075	10,018,927	115.12	571,908,728	93.8	609,710,797	1.89
PIPESTONE	5,111,498	4,760,897	107.36	317,033,507	87.2	363,570,536	1.41
POLK	19,516,434	19,123,892	102.05	1,152,314,764	87.0	1,324,499,729	1.47
POPE	6,475,155	5,239,311	123.59	346,127,175	94.7	365,498,601	1.77
RAMSEY	472,929,341	371,432,587	127.33	15,865,490,522	94.0	16,878,181,406	2.80
RED LAKE	2,253,839	2,037,218	110.63	122,627,767	94.8	129,354,185	1.74
REDWOOD	10,719,639	10,895,575	98.39	751,921,899	84.9	885,655,947	1.21
RENVILLE	10,907,465	13,554,604	80.47	911,924,853	84.1	1,084,333,951	1.01
RICE	25,282,211	20,950,778	120.67	1,279,468,095	87.2	1,467,279,925	1.72
ROCK	5,382,206	5,768,650	93.30	398,397,168	84.6	470,918,638	1.14
ROSEAU	7,978,906	6,363,068	125.39	392,484,535	89.9	436,579,016	1.83
ST. LOUIS	97,926,458	74,652,572	131.18	3,883,870,682	83.1	4,673,731,266	2.10
SCOTT	50,147,182	39,938,034	125.56	2,099,642,353	89.2	2,353,859,140	2.13
SHERBURNE	38,245,629	53,985,245	70.84	1,874,251,489	92.7	2,021,846,266	1.89
SIBLEY	8,008,658	7,228,126	110.80	549,660,100	85.2	645,140,962	1.24
STEARNS	66,689,190	57,212,658	116.56	2,934,832,903	91.3	3,214,493,870	2.07
STEELE	17,417,710	15,812,123	110.15	917,249,797	87.3	1,050,687,053	1.66
STEVENS	5,520,839	4,820,139	114.54	314,894,137	88.9	354,211,628	1.56
SWIFT	6,103,348	5,406,562	112.89	364,151,179	87.4	416,648,946	1.46
TODD	9,648,317	6,875,998	140.32	486,916,893	96.5	504,577,091	1.91
TRAVERSE	3,709,909	3,819,053	97.14	257,422,234	82.6	311,649,194	1.19
WABASHA	9,079,509	8,568,571	105.96	576,810,491	86.1	669,930,884	1.36
WADENA	5,562,374	3,950,457	140.80	232,280,913	93.1	249,496,147	2.23
WASECA	10,519,895	9,655,031	108.96	620,415,973	82.8	749,294,653	1.40
WASHINGTON	124,065,038	110,210,424	112.57	5,558,994,674	90.5	6,142,535,551	2.02
WATONWAN	7,485,336	6,924,082	108.11	461,663,943	95.6	482,912,074	1.55
WILKIN	5,456,029	5,460,944	99.91	371,450,637	92.0	403,750,692	1.35
WINONA	20,598,586	18,907,335	108.94	1,059,405,474	89.1	1,189,007,266	1.73
WRIGHT	49,901,643	47,720,296	104.57	2,316,285,124	90.1	2,570,793,700	1.94
YELLOW MEDICINE	6,599,056	6,592,859	100.09	473,147,626	82.9	570,745,025	1.16
Statewide Total	\$ 3,701,320,398	\$ 3,228,222,267	114.66 %	\$ 152,014,427,283	91.8 %	\$ 165,593,058,042	2.24 %

(1) The columns exclude mineral values of \$474,215 for net tax, \$467,260 for net tax capacity value, and \$9,837,055 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 63
MANUFACTURED HOME VALUES, TAXES AND CREDITS
TAXES PAYABLE 1991

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	430	1,913,500	11,478	17,722	29,200	13,114	933	3,197	14,316	53	31,613	3,217	28,396
ANOKA	4,365	61,398,100	589,808	70,578	660,386	207,282	100,438	1,910	358,554	27,044	695,228	0	695,228
BECKER	1,025	5,096,400	40,741	25,674	66,415	33,756	3,852	5,311	31,062	452	74,433	0	74,433
BELTRAMI	1,239	8,132,300	60,497	55,247	115,744	60,866	5,594	12,108	56,552	571	135,691	0	135,691
BENTON	884	7,001,700	61,791	24,519	86,310	29,778	13,859	2,864	39,766	387	86,654	0	86,654
BIG STONE	80	322,400	2,053	3,238	5,291	2,413	1,693	136	1,778	93	6,113	0	6,113
BLUE EARTH	1,392	11,012,500	95,046	45,033	140,079	49,717	30,521	3,976	60,005	310	144,529	0	144,529
BROWN	453	2,297,100	20,076	8,363	28,439	7,751	5,452	439	11,662	112	25,416	0	25,416
CARLTON	374	2,573,300	22,553	9,297	31,850	16,079	5,633	1,951	17,390	1,537	42,590	0	42,590
CARVER	1,006	13,945,800	123,876	46,334	170,210	59,886	20,946	1,791	89,946	4,191	176,760	0	176,760
CASS	697	4,396,300	15,136	68,137	83,273	31,452	1,454	8,878	34,761	137	76,682	0	76,682
CHIPPEWA	163	870,000	6,715	5,955	12,670	6,256	2,585	416	5,112	39	14,408	0	14,408
CHISAGO	965	8,654,000	70,795	46,769	117,564	50,797	17,711	2,966	60,018	240	131,732	0	131,732
CLAY	755	4,858,700	41,152	21,741	62,893	25,437	11,792	558	29,999	1,050	68,836	0	68,836
CLEARWATER	157	669,700	5,816	2,453	8,269	5,127	676	566	3,340	130	9,839	0	9,839
COOK	62	429,900	3,418	2,146	5,564	2,495	347	74	1,665	399	4,980	1,860	3,120
COTTONWOOD	48	165,800	1,146	1,536	2,682	942	276	178	1,283	5	2,684	0	2,684
CROW WING	1,195	8,850,100	51,232	91,732	142,964	39,957	15,044	5,836	60,238	912	121,987	4,441	117,546
DAKOTA	3,579	45,182,500	413,493	113,616	527,109	118,794	112,809	1,274	287,370	22,813	543,060	0	543,060
DODGE	375	2,556,300	22,612	8,853	31,465	9,959	7,056	1,323	12,038	0	30,376	0	30,376
DOUGLAS	1,088	3,676,100	22,652	35,683	58,335	20,476	4,590	5,297	26,378	98	56,839	0	56,839
FARIBAUT	95	489,000	4,128	2,293	6,421	1,711	1,284	156	2,521	11	5,683	0	5,683
FILLMORE	257	1,759,300	14,850	8,199	23,049	7,768	4,951	1,849	11,362	0	25,930	0	25,930
FREEBORN	268	1,298,900	10,126	8,589	18,715	7,308	2,763	271	8,534	0	18,876	0	18,876
GOODHUE	1,008	9,081,100	72,947	47,894	120,841	27,642	26,345	5,629	52,759	635	113,010	0	113,010
GRANT	83	536,400	4,163	3,283	7,446	2,833	1,316	351	2,989	33	7,522	0	7,522
HENNEPIN	1,333	10,123,900	84,896	48,617	133,513	40,592	25,803	0	71,645	7,259	145,299	0	145,299
HOUSTON	404	2,833,700	25,446	8,318	33,764	14,347	7,372	1,661	16,142	0	39,522	0	39,522
HUBBARD	278	1,845,200	12,516	14,995	27,511	9,438	278	3,004	11,897	88	24,705	0	24,705
ISANTI	525	5,518,800	48,201	19,667	67,868	36,368	10,790	4,467	29,402	131	81,158	0	81,158
ITASCA	864	5,143,800	40,162	29,988	70,150	32,524	5,983	5,615	26,595	442	71,159	24,325	46,834
JACKSON	190	632,600	6,190	6,093	12,283	3,526	552	999	5,378	33	10,488	0	10,488
KANABEC	475	3,343,800	27,222	17,857	45,079	26,315	3,620	2,449	23,248	88	55,720	0	55,720
KANDIYOHI	1,124	6,090,600	42,502	54,378	96,880	42,213	8,131	5,869	43,879	879	100,971	0	100,971
KITTSOON	84	677,300	6,024	2,187	8,211	2,081	2,013	327	4,729	100	9,250	0	9,250
KOOCHICING	796	4,898,300	38,171	30,719	68,890	27,402	13,275	588	26,567	295	68,127	171	67,956
LAC QUI PARLE	59	340,100	2,462	2,837	5,299	1,874	732	301	1,791	96	4,594	0	4,594
LAKE	85	527,800	4,074	3,243	7,317	5,576	552	863	1,986	126	9,103	2,846	6,257
LAKE/WOODS	572	3,343,900	10,949	52,594	63,543	34,247	521	8,526	39,169	197	82,660	0	82,660
LESUEUR	459	2,347,500	16,843	16,364	33,207	13,262	5,678	2,059	15,655	60	36,714	0	36,714
LINCOLN	61	259,500	1,668	2,781	4,449	2,128	355	306	1,554	63	4,406	0	4,406
LYON	243	1,224,200	9,310	8,796	18,106	6,229	4,118	158	7,515	72	18,090	0	18,090
MCLEOD	639	5,621,300	48,994	21,477	70,471	25,076	17,662	1,649	34,678	257	79,322	0	79,322
MAHNOMEN	62	253,000	1,940	1,440	3,380	2,574	108	235	1,599	85	4,601	0	4,601

TABLE 63
MANUFACTURED HOME VALUES, TAXES AND CREDITS
TAXES PAYABLE 1991

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		
MARSHALL	226	1,351,500	10,814	7,867	18,681	4,121	2,275	1,013	9,527	416	17,352	0	17,352
MARTIN	223	1,378,000	11,253	7,403	18,656	4,868	3,925	385	8,723	36	17,937	0	17,937
MEEKER	398	3,553,700	27,755	23,346	51,101	16,170	7,626	3,282	24,292	172	51,542	0	51,542
MILLE LACS	571	3,928,800	26,887	30,658	57,545	36,776	5,042	4,047	26,552	121	72,538	0	72,538
MORRISON	509	3,510,900	27,662	21,332	48,994	25,764	5,527	3,181	24,103	165	58,740	0	58,740
MOWER	303	2,076,600	19,040	5,178	24,218	9,873	4,536	770	12,101	273	27,553	0	27,553
MURRAY	110	434,000	3,219	2,689	5,908	1,616	539	375	2,441	10	4,981	0	4,981
NICOLLET	563	5,127,600	44,463	20,340	64,803	28,979	14,208	883	31,559	121	75,750	0	75,750
NOBLES	194	1,110,100	9,071	6,079	15,150	4,477	4,123	192	6,790	102	15,684	0	15,684
NORMAN	89	511,800	4,347	2,313	6,660	2,072	1,223	205	3,684	164	7,348	0	7,348
OLMSTED	1,792	15,469,150	141,831	38,517	180,348	70,985	23,318	8,805	98,713	0	201,821	0	201,821
OTTER TAIL	1,341	6,677,500	43,932	58,451	102,383	36,842	5,785	11,725	48,574	1,812	104,738	0	104,738
PENNINGTON	450	2,857,300	24,647	11,659	36,306	16,561	7,883	1,004	19,743	581	45,772	0	45,772
PINE	991	6,169,400	32,988	70,859	103,847	45,322	2,484	8,470	54,190	1,440	111,906	0	111,906
PIPESTONE	70	342,900	3,005	1,272	4,277	1,946	764	137	1,474	7	4,328	0	4,328
POLK	615	3,663,600	28,990	21,606	50,596	20,889	11,211	2,212	22,301	1,605	58,218	0	58,218
POPE	153	828,400	6,278	4,993	11,271	4,793	425	848	7,017	364	13,447	0	13,447
RAMSEY	2,969	37,268,500	352,144	60,321	412,465	154,358	66,807	0	236,712	19,119	476,996	0	476,996
RED LAKE	79	466,700	4,318	1,159	5,477	2,213	1,111	457	2,119	78	5,978	0	5,978
REDWOOD	165	1,013,300	8,431	4,972	13,403	4,116	3,205	463	6,719	21	14,524	0	14,524
RENVILLE	238	1,704,700	15,373	5,004	20,377	4,918	4,714	773	7,788	81	18,274	0	18,274
RICE	972	6,470,700	53,220	33,277	86,497	28,504	16,378	1,994	55,891	698	103,465	0	103,465
ROCK	74	487,500	3,856	3,058	6,914	2,311	623	410	2,527	9	5,880	0	5,880
ROSEAU	969	7,727,500	70,054	19,576	89,630	27,074	5,144	4,983	63,539	1,434	102,174	0	102,174
ST. LOUIS	1,768	12,631,375	101,548	68,510	170,058	115,728	35,678	5,953	71,315	1,379	230,053	21,897	208,156
SCOTT	743	6,502,900	57,479	22,515	79,994	31,232	7,142	2,335	42,876	1,405	84,990	0	84,990
SHERBURNE	430	3,176,300	24,572	21,553	46,125	8,334	6,454	2,224	21,361	487	38,860	0	38,860
SIBLEY	129	993,400	8,463	4,413	12,876	5,858	2,755	609	5,384	86	14,692	0	14,692
STEARNS	1,529	10,923,000	84,182	68,745	152,927	55,875	14,791	17,062	73,854	1,035	162,617	0	162,617
STEELE	415	3,751,600	33,335	12,543	45,878	13,379	7,500	1,497	24,021	442	46,839	0	46,839
STEVENS	95	499,300	4,021	2,918	6,939	3,169	1,436	135	3,531	13	8,284	0	8,284
SWIFT	105	550,600	4,436	2,634	7,070	3,371	1,171	195	2,857	22	7,616	0	7,616
TODD	597	3,384,200	19,494	38,338	57,832	36,398	4,596	5,432	31,594	143	78,163	0	78,163
TRAVERSE	46	327,800	2,985	840	3,825	1,501	840	98	1,759	30	4,228	0	4,228
WABASHA	684	5,032,900	35,662	38,119	73,781	26,272	10,095	4,068	33,864	187	74,486	0	74,486
WADENA	267	992,300	7,157	8,411	15,568	9,051	2,046	1,152	7,276	28	19,553	0	19,553
WASECA	321	1,671,900	13,772	10,517	24,289	11,006	2,895	802	11,023	46	25,772	0	25,772
WASHINGTON	1,440	13,712,600	114,058	70,186	184,244	49,823	26,935	378	104,356	10,914	192,406	0	192,406
WATONWAN	120	635,300	3,708	7,791	11,499	4,294	3,333	87	4,916	20	12,650	0	12,650
WILKIN	155	1,217,500	9,916	6,777	16,693	6,326	2,056	346	6,901	115	15,744	0	15,744
WINONA	936	7,417,000	65,427	25,510	90,937	33,491	11,562	6,233	39,230	156	90,672	0	90,672
WRIGHT	2,153	23,974,800	229,461	29,703	259,164	72,192	51,528	7,099	136,595	2,858	270,272	0	270,272
YELLOW MEDICINE	109	538,900	3,906	4,383	8,289	3,481	729	608	3,410	54	8,282	0	8,282
STATEWIDE TOTAL	56,402	474,254,325	4,013,030	2,023,570	6,036,600	2,211,497	899,881	221,306	3,048,029	119,772	6,500,485	58,757	6,441,728

TABLE 64
COMPARISON OF 1990 AND 1991 MANUFACTURED HOME MARKET VALUE,
TOTAL TAX CAPACITY, AND NET TAX BY COUNTY

COUNTY	MARKET VALUE			TOTAL TAX CAPACITY			NET TAX PAYABLE		
	1990	1991	PERCENT CHANGE	1990	1991	PERCENT CHANGE	1990	1991	PERCENT CHANGE
AITKIN	1,844,300	1,913,500	3.75%	28,987	29,200	0.73%	26,058	28,396	8.97%
ANOKA	66,034,900	61,398,100	-7.02%	719,866	660,386	-8.26%	680,994	695,228	2.09%
BECKER	4,917,200	5,096,400	3.64%	68,242	66,415	-2.68%	72,134	74,433	3.19%
BELTRAMI	8,072,500	8,132,300	0.74%	116,705	115,744	-0.82%	126,171	135,691	7.55%
BENTON	7,161,600	7,001,700	-2.23%	87,557	86,310	-1.42%	88,272	86,654	-1.83%
BIG STONE	354,100	322,400	-8.95%	5,423	5,291	-2.43%	6,015	6,113	1.63%
BLUE EARTH	9,728,600	11,012,500	13.20%	122,441	140,079	14.41%	123,088	144,529	17.42%
BROWN	2,289,900	2,297,100	0.31%	30,177	28,439	-5.76%	25,682	25,416	-1.04%
CARLTON	2,358,200	2,573,300	9.12%	31,018	31,850	2.68%	40,435	42,590	5.33%
CARVER	14,045,600	13,945,800	-0.71%	172,377	170,210	-1.26%	166,298	176,760	6.29%
CASS	4,348,200	4,396,300	1.11%	83,170	83,273	0.12%	75,104	76,682	2.10%
CHIPPEWA	1,024,100	870,000	-15.05%	14,163	12,670	-10.54%	13,455	14,408	7.08%
CHISAGO	9,202,500	8,654,000	-5.96%	117,963	117,564	-0.34%	133,262	131,732	-1.15%
CLAY	4,853,800	4,858,700	0.10%	63,160	62,893	-0.42%	68,470	68,836	0.53%
CLEARWATER	815,400	669,700	-17.87%	11,983	8,269	-30.99%	14,314	9,839	-31.26%
COOK	382,700	429,900	12.33%	5,117	5,564	8.74%	2,896	3,120	7.73%
COTTONWOOD	201,000	165,800	-17.51%	3,134	2,682	-14.42%	3,169	2,684	-15.30%
CROW WING	8,433,400	8,850,100	4.94%	133,423	142,964	7.15%	105,592	117,546	11.32%
DAKOTA	50,164,700	45,182,500	-9.93%	570,773	527,109	-7.65%	529,266	543,060	2.61%
DODGE	2,176,000	2,556,300	17.48%	27,584	31,465	14.07%	28,103	30,376	8.09%
DOUGLAS	3,411,700	3,676,100	7.75%	53,249	58,335	9.55%	49,312	56,839	15.26%
FARIBAULT	622,200	489,000	-21.41%	9,650	6,421	-33.46%	8,292	5,683	-31.46%
FILLMORE	1,695,800	1,759,300	3.74%	21,387	23,049	7.77%	23,621	25,930	9.78%
FREEBORN	1,457,400	1,298,900	-10.88%	20,799	18,715	-10.02%	19,563	18,876	-3.51%
GOODHUE	8,925,100	9,081,100	1.75%	118,603	120,841	1.89%	107,018	113,010	5.60%
GRANT	556,400	536,400	-3.59%	7,509	7,446	-0.84%	6,940	7,522	8.39%
HENNEPIN	10,733,900	10,123,900	-5.68%	140,179	133,513	-4.76%	141,228	145,299	2.88%
HOUSTON	2,884,800	2,833,700	-1.77%	33,321	33,764	1.33%	37,670	39,522	4.92%
HUBBARD	1,735,400	1,845,200	6.33%	24,703	27,511	11.37%	22,610	24,705	9.27%
ISANTI	5,396,400	5,518,800	2.27%	67,210	67,868	0.98%	74,368	81,158	9.13%
ITASCA	5,260,094	5,143,800	-2.21%	71,800	70,150	-2.30%	45,820	46,834	2.21%
JACKSON	741,600	632,600	-14.70%	14,113	12,283	-12.97%	12,850	10,488	-18.38%

TABLE 64
COMPARISON OF 1990 AND 1991 MANUFACTURED HOME MARKET VALUE,
TOTAL TAX CAPACITY, AND NET TAX BY COUNTY

COUNTY	MARKET VALUE			TOTAL TAX CAPACITY			NET TAX PAYABLE		
	1990	1991	PERCENT CHANGE	1990	1991	PERCENT CHANGE	1990	1991	PERCENT CHANGE
KANABEC	3,382,200	3,343,800	-1.14%	46,556	45,079	-3.17%	53,494	55,720	4.16%
KANDIYOHI	6,223,700	6,090,600	-2.14%	98,858	96,880	-2.00%	96,113	100,971	5.05%
KITTSOON	695,000	677,300	-2.55%	8,527	8,211	-3.71%	9,168	9,250	0.89%
KOOCHICHING	5,487,700	4,898,300	-10.74%	96,896	68,890	-28.90%	99,046	67,956	-31.39%
LAC QUI PARLE	339,000	340,100	0.32%	4,912	5,299	7.88%	4,209	4,594	9.15%
LAKE	475,200	527,800	11.07%	6,268	7,317	16.74%	4,959	6,257	26.17%
LAKEWOODS	3,077,800	3,343,900	8.65%	58,966	63,543	7.76%	58,455	82,660	41.41%
LE SUEUR	2,374,900	2,347,500	-1.15%	35,061	33,207	-5.29%	37,814	36,714	-2.91%
LINCOLN	274,500	259,500	-5.46%	4,831	4,449	-7.91%	5,058	4,406	-12.89%
LYON	1,158,900	1,224,200	5.63%	16,406	18,106	10.36%	15,481	18,090	16.85%
MCLEOD	5,889,300	5,621,300	-4.55%	72,201	70,471	-2.40%	79,232	79,322	0.11%
MAHNOMEN	303,100	253,000	-16.53%	4,267	3,380	-20.79%	5,404	4,601	-14.86%
MARSHALL	1,434,400	1,351,500	-5.78%	19,372	18,681	-3.57%	17,844	17,352	-2.76%
MARTIN	1,326,800	1,378,000	3.86%	16,567	18,656	12.61%	14,940	17,937	20.06%
MEEKER	3,516,000	3,553,700	1.07%	50,874	51,101	0.45%	45,640	51,542	12.93%
MILLE LACS	3,775,800	3,928,800	4.05%	55,961	57,545	2.83%	61,752	72,538	17.47%
MORRISON	3,621,400	3,510,900	-3.05%	51,953	48,994	-5.70%	56,992	58,740	3.07%
MOWER	1,943,300	2,076,600	6.86%	23,889	24,218	1.38%	25,930	27,553	6.26%
MURRAY	480,900	434,000	-9.75%	6,717	5,908	-12.04%	5,531	4,981	-9.94%
NICOLLET	5,050,500	5,127,600	1.53%	63,797	64,803	1.58%	69,691	75,750	8.69%
NOBLES	1,126,200	1,110,100	-1.43%	16,198	15,150	-6.47%	17,456	15,684	-10.15%
NORMAN	575,400	511,800	-11.05%	7,370	6,660	-9.63%	7,523	7,348	-2.33%
OLMSTED	16,119,600	15,469,150	-4.04%	181,752	180,348	-0.77%	186,857	201,821	8.01%
OTTER TAIL	6,861,300	6,677,500	-2.68%	109,251	102,383	-6.29%	113,127	104,738	-7.42%
PENNINGTON	2,567,700	2,857,300	11.28%	32,303	36,306	12.39%	44,645	45,772	2.52%
PINE	5,984,700	6,169,400	3.09%	103,536	103,847	0.30%	106,746	111,906	4.83%
PIPESTONE	376,000	342,900	-8.80%	5,094	4,277	-16.04%	4,838	4,328	-10.54%
POLK	4,133,200	3,663,600	-11.36%	58,097	50,596	-12.91%	63,027	58,218	-7.63%
POPE	832,300	828,400	-0.47%	11,415	11,271	-1.26%	11,884	13,447	13.15%
RAMSEY	37,185,800	37,266,500	0.22%	412,567	412,465	-0.02%	433,500	476,996	10.03%
RED LAKE	416,500	466,700	12.05%	4,921	5,477	11.30%	5,112	5,978	16.94%
REDWOOD	1,002,600	1,013,300	1.07%	12,910	13,403	3.82%	14,018	14,524	3.61%

TABLE 64
COMPARISON OF 1990 AND 1991 MANUFACTURED HOME MARKET VALUE,
TOTAL TAX CAPACITY, AND NET TAX BY COUNTY

COUNTY	MARKET VALUE			TOTAL TAX CAPACITY			NET TAX PAYABLE		
	1990	1991	PERCENT CHANGE	1990	1991	PERCENT CHANGE	1990	1991	PERCENT CHANGE
RENVILLE	1,556,600	1,704,700	9.51%	19,118	20,377	6.59%	15,868	18,274	15.16%
RICE	6,417,700	6,470,700	0.83%	85,359	86,497	1.33%	93,616	103,465	10.52%
ROCK	450,000	487,500	8.33%	6,364	6,914	8.64%	5,714	5,880	2.91%
ROSEAU	7,647,391	7,727,500	1.05%	92,280	89,630	-2.87%	95,011	102,174	7.54%
ST. LOUIS	12,095,375	12,631,375	4.43%	161,989	170,058	4.98%	196,469	208,156	5.95%
SCOTT	6,858,900	6,502,900	-5.19%	83,912	79,994	-4.67%	82,371	84,990	3.18%
SHERBURNE	3,308,300	3,176,300	-3.99%	47,740	46,125	-3.38%	37,996	38,860	2.27%
SIBLEY	953,100	993,400	4.23%	11,459	12,876	12.37%	11,716	14,692	25.40%
STEARNS	11,197,800	10,923,000	-2.45%	161,856	152,927	-5.52%	164,042	162,617	-0.87%
STEELE	3,786,400	3,751,600	-0.92%	47,200	45,878	-2.80%	46,514	46,839	0.70%
STEVENS	543,200	499,300	-8.08%	7,326	6,939	-5.28%	7,560	8,284	9.58%
SWIFT	589,600	550,600	-6.61%	7,960	7,070	-11.18%	7,960	7,616	-4.32%
TODD	3,612,400	3,384,200	-6.32%	62,642	57,832	-7.68%	72,674	78,163	7.55%
TRAVERSE	283,500	327,800	15.63%	3,306	3,825	15.70%	3,096	4,228	36.56%
WABASHA	5,078,000	5,032,900	-0.89%	75,882	73,781	-2.77%	74,928	74,486	-0.59%
WADENA	1,134,100	992,300	-12.50%	17,207	15,568	-9.53%	20,528	19,553	-4.75%
WASECA	1,973,100	1,671,900	-15.27%	28,891	24,289	-15.93%	27,485	25,772	-6.23%
WASHINGTON	13,906,000	13,712,600	-1.39%	180,768	184,244	1.92%	181,849	192,406	5.81%
WATONWAN	593,300	635,300	7.08%	9,919	11,499	15.93%	9,633	12,650	31.32%
WILKIN	1,225,100	1,217,500	-0.62%	16,709	16,693	-0.10%	15,607	15,744	0.88%
WINONA	7,362,600	7,417,000	0.74%	89,684	90,937	1.40%	90,581	90,672	0.10%
WRIGHT	24,224,500	23,974,800	-1.03%	265,006	259,164	-2.20%	251,407	270,272	7.50%
YELLOW MEDICINE	600,400	538,900	-10.24%	9,904	8,289	-16.31%	9,024	8,282	-8.22%
STATEWIDE TOTAL	485,238,560	474,254,325	-2.26%	6,186,560	6,036,600	-2.42%	6,175,205	6,441,728	4.32%

TABLE 65
MANUFACTURED HOME HOMESTEAD AND AGRICULTURAL CREDIT AID
(MH HACA) BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1991

COUNTY	COUNTY	CITY	TOWN	SCHOOL DISTRICT	SPECIAL TAXING DISTRICT	TOTAL
AITKIN	5,721	532	1,319	6,587	0	14,159
ANOKA	227,872	106,716	1,861	447,800	11,054	795,303
BECKER	14,931	3,969	2,928	22,031	140	43,999
BELTRAMI	33,034	4,340	4,236	44,672	156	86,438
BENTON	26,731	3,035	1,968	34,049	0	65,783
BIG STONE	1,602	1,995	48	1,820	29	5,494
BLUE EARTH	31,464	22,779	2,335	59,881	448	116,907
BROWN	7,762	5,651	450	14,048	61	27,972
CARLTON	13,916	5,129	1,926	15,186	631	36,788
CARVER	53,334	18,832	772	81,827	253	155,018
CASS	7,990	717	2,128	10,350	0	21,185
CHIPPEWA	5,233	2,229	437	4,148	0	12,047
CHISAGO	44,445	17,038	2,190	61,733	0	125,406
CLAY	27,996	17,163	696	47,614	1,669	95,138
CLEARWATER	3,798	264	422	3,771	0	8,255
COOK	1,756	257	56	1,112	0	3,181
COTTONWOOD	1,073	460	222	1,887	0	3,642
CROW WING	20,422	10,867	2,498	29,900	479	64,166
DAKOTA	151,200	146,728	915	403,229	1,765	703,837
DODGE	7,750	6,497	778	11,210	0	26,235
DOUGLAS	13,913	5,709	1,776	19,975	87	41,460
FARIBAULT	2,048	2,112	204	2,861	0	7,225
FILLMORE	6,620	6,392	1,738	7,777	0	22,527
FREEBORN	6,138	3,239	386	7,095	0	16,858
GOODHUE	15,082	18,790	2,876	46,051	689	83,488
GRANT	2,334	1,576	219	4,301	0	8,430
HENNEPIN	42,522	21,842	0	40,877	3,018	108,259
HOUSTON	14,478	8,128	1,661	16,454	0	40,721
HUBBARD	6,730	230	1,435	8,501	0	16,896
ISANTI	32,890	6,907	3,375	30,603	0	73,775
ITASCA	24,407	6,765	3,331	24,732	325	59,560
JACKSON	2,004	1,300	372	2,243	0	5,919
KANABEC	20,576	3,144	1,425	18,178	383	43,706
KANDIYOH	24,019	7,504	2,374	27,021	471	61,389
KITSON	2,004	1,656	359	4,495	5	8,519

TABLE 65
MANUFACTURED HOME HOMESTEAD AND AGRICULTURAL CREDIT AID
(MH HACA) BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1991

<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	8,549	1,138	0	9,799	0	19,486
LAC QUI PARLE	1,012	836	196	1,529	71	3,644
LAKE	2,574	499	215	1,451	0	4,739
LAKE OF THE WOODS	3,275	936	426	2,434	0	7,071
LESUEUR	10,142	3,603	970	10,812	0	25,527
LINCOLN	1,358	376	168	1,346	30	3,278
LYON	5,475	4,316	72	9,423	54	19,340
MCLEOD	27,718	23,941	1,514	47,276	126	100,575
MAHNOMEN	1,021	267	115	1,638	0	3,041
MARSHALL	3,884	2,100	745	9,397	308	16,434
MARTIN	6,112	5,734	428	13,216	0	25,490
MEEKER	12,921	8,608	2,598	25,513	0	49,640
MILLE LACS	14,001	4,452	1,186	25,548	0	45,187
MORRISON	17,262	5,163	2,010	21,057	69	45,561
MOWER	9,372	4,877	902	9,635	67	24,853
MURRAY	1,410	1,227	238	1,609	60	4,544
NICOLLET	18,630	14,233	807	21,078	0	54,748
NOBLES	2,745	2,552	182	4,625	69	10,173
NORMAN	1,826	1,593	156	2,971	350	6,896
OLMSTED	65,854	23,207	7,792	87,574	0	184,427
OTTER TAIL	20,633	5,548	5,197	27,344	847	59,569
PENNINGTON	11,360	6,723	670	14,224	1,909	34,886
PINE	14,630	3,044	2,320	18,466	0	38,460
PIPESTONE	2,344	1,064	212	2,712	0	6,332
POLK	14,772	9,759	2,051	20,511	203	47,296
POPE	4,227	545	763	5,519	367	11,421
RAMSEY	140,271	56,568	0	260,287	80,303	537,429
RED LAKE	2,441	1,035	290	2,373	0	6,139
REDWOOD	2,946	2,840	200	5,800	0	11,786
RENVILLE	5,061	4,745	641	7,466	0	17,913
RICE	20,248	13,792	1,332	41,555	578	77,505
ROCK	1,904	498	387	1,830	0	4,619
ROSEAU	18,255	4,120	2,808	41,563	1,181	67,927
ST. LOUIS	72,152	27,486	4,324	58,709	446	163,117
SCOTT	30,364	8,678	2,791	49,623	373	91,829

TABLE 65
MANUFACTURED HOME HOMESTEAD AND AGRICULTURAL CREDIT AID
(MH HACA) BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1991

<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	6,086	4,738	1,306	35,549	102	47,781
SIBLEY	5,724	3,614	806	6,159	54	16,357
STEARNS	38,497	23,926	9,695	79,149	1,172	152,439
STEELE	10,820	7,794	1,310	17,798	0	37,722
STEVENS	2,430	1,250	167	2,366	0	6,213
SWIFT	2,841	1,604	279	3,918	51	8,693
TODD	17,246	4,996	2,174	17,685	129	42,230
TRAVERSE	965	1,064	52	918	244	3,243
WABASHA	15,106	8,858	2,639	23,256	5	49,864
WADENA	10,599	1,638	981	8,437	3	21,658
WASECA	7,295	4,070	417	8,801	0	20,583
WASHINGTON	34,978	23,345	170	69,338	3,718	131,549
WATONWAN	2,781	1,651	83	3,439	0	7,954
WILKIN	5,478	3,428	121	8,034	0	17,061
WINONA	29,979	13,892	5,617	44,930	57	94,475
WRIGHT	65,638	64,094	7,162	155,703	3,753	296,350
YELLOW MEDICINE	3,346	2,440	369	5,271	0	11,426
STATEWIDE TOTALS	\$1,740,353	\$898,997	\$127,770	\$2,920,683	\$118,362	\$5,806,165