

MINNESOTA Department of Revenue

**PROPERTY TAXES LEVIED IN
MINNESOTA**

**1993 ASSESSMENTS
TAXES PAYABLE 1994**

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.

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SECTION 1

Review of the Minnesota Property Tax System

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- **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 1994

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, 1993, due and payable in 1994. 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 1994.

Determination of Values

Assessors

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

Exempt Property

Certain property types are exempt from ad valorem taxation. 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 1993 Property Tax Bulletin, bulletin #22.

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.

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 above).

The legislature has provided various programs which may reduce the estimated market value for certain types of property for purposes of taxation. These reductions are made by deferment or limitation and are explained below. The market value after these reductions is referred to as the taxable market value.

The assessor also assigns a classification(s) to each parcel of property according to how the property is used, i.e., commercial, agricultural homestead, etc. Each classification has a gross and net classification percentage rate which is applied to the taxable 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 1994.

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 29.)

Review and Equalization

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

Changes to Estimated Market Value

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

Platted Property (M.S. 273.11, Subd. 14)

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

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

The Minnesota Agricultural Property Tax Law, commonly known as the Green Acres Law, provides that certain property owners, engaged in agricultural pursuit, can apply for deferment of higher valuations (based on potential use) and consequent taxes payable, including special assessments. For 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 1994 is reported in Table 32, page 111.

Minnesota Open Space Deferment (M.S. 273.112)

The Minnesota Open Space Property Tax Law provides for deferment of assessment and taxes payable on private outdoor, recreational, open space and park lands whose valuations have been increased by assessors to reflect the potential residential or commercial land values of the property. The property must be actively and exclusively devoted to recreational activities such as golf, skiing, lawn bowling, croquet, archery or firearms range recreational use. The deferred taxes constitute a lien on the property, and are paid when the property no

longer qualifies for the deferment. The real estate involved must meet certain criteria, and application must be made for deferment of taxes and assessment each year.

Limited Market Value (M.S. 273.11, Subd. 1a)

The 1993 Legislature reinstated the limited market value concept. The assessor compares the current estimated market value with the market value (after limitation) determined in the preceding assessment year for all property classified as agricultural homestead and non-homestead, residential homestead and non-homestead, or non-commercial seasonal recreational residential. The amount of the increase, which is entered by the assessor in the current assessment year, must not exceed the greater of (1) 10% of the preceding year's market value after limitation or (2) 1/3 of the difference between the current estimated market value and the preceding market value after limitation. This limitation, which does not apply to increases in value due to improvements, is effective only for assessment years 1993 through 1997.

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

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

Property Classifications

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

- Class 1** - Iron Ore (mined or unmined), assessed at 50% of full and true value.
- Class 2** - Household goods and personal effects, assessed at 25%.

- Class 3** - Unplatted real estate, livestock, farm produce, inventories and manufacturers' tools, assessed at 33 1/3%.
- Class 4** - All other properties, primarily urban real estate, assessed at 40%.

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

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

Property classification changes have been made during every legislative session since 1941. The next major reform to the property tax system came in 1967 with the passage of the "Tax Reform and Relief Act." The tax relief programs created by this Act were designed to reduce the burden of local property taxes by reducing the costs of local government and providing taxpayers with reimbursements linked to property tax payments. The state, in effect, took increased fiscal responsibility for local costs. Under this Act all farm livestock and machinery were exempt from property taxation. Businesses were given the option to exempt either inventory, or tools and machinery. Other property tax relief programs not relating to the property classification system were also enacted. 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 1994 (Table 12, page 48). Following is a listing of the classification percentages used for the 1993 assessment, taxes payable in 1994.

REAL PROPERTY

<u>Class</u>	<u>Year Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
1a	1933	Residential homestead:*	
		1st \$72,000 market value	1.00%
		Market value in excess of \$72,000	2.00%
1b	1953, 1969 & 1974	Paraplegic veterans, homesteads of blind and permanently and totally disabled persons: Agricultural:	
		House, Garage and one acre:	
		1st \$32,000 market value	.45%
		\$32,000 to \$72,000 market value	1.00%
		Market value in excess of \$72,000	2.00%
		Remainder of Farm:	
		1st \$115,000 market value	0.45%
		Over \$115,000:	
		First 320 acres	1.00%
		Over 320 acres	1.50%
		Residential:	
		1st \$32,000 market value	.45%
		\$32,000 to \$72,000 market value	1.00%
		Market value over \$72,000	2.00%
1c	1959 & 1989	Commercial seasonal recreational residential not used for more than 250 days per year which includes a portion used as a homestead by the owner:	1.00%

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

REAL PROPERTY

<u>Class</u>	<u>Year Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
2a	1933	Agricultural homestead:	
		House, garage and one acre	
		1st \$72,000 market value	1.00%
		Over \$72,000	2.00%
		Remainder of Farm:	
		1st \$115,000 market value	0.45%
		Over \$115,000:	
		First 320 acres	1.00%
		Over 320 acres	1.50%
2b	1957	Timberland	1.50%
2b	1923	Agricultural non-homestead:	
		Land	1.50%
3a		Commercial, industrial, public utility land and buildings, railroad operating property:	
	1981	1st \$100,000 market value	3.00%
	1974	Excess over \$100,000 market value	4.60%
3b	1982	Employment Property (Enterprise Zones):	
		Competitive City or Zone:	
		1st \$50,000	2.30%
		Excess over \$50,000	3.60%
		Border City	
		1st \$100,000	3.00%
		Excess over \$100,000	4.60%
4a	1971	Non-homestead residential:	
		a. Apartments with four or more units not qualifying as Title II National Housing	3.40%
4c		b. Apartment Land	2.30% or 3.40%
4a		c. Private for Profit Hospitals	3.40%

REAL PROPERTY

<u>Class</u>	<u>Year Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
4b		Unclassified manufactured homes	2.30%
4b		Residential non-homestead, 3 units or less	2.30%
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)	
		- first \$72,000 of value	2.00%
		- amount over \$72,000	2.50%
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	2.00%
4d	1971	Housing for elderly or for low and moderate income families financed by a direct loan or insured loan from the Farmer's Home Administration and located in a municipality under 10,000 population. Structures only.	2.00%

REAL PROPERTY

<u>Class</u>	<u>Year 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	4.60%
5	1913	Unmined Iron Ore	4.60%
5	1913	"Low Recovery" Iron Ore	4.60%
		Severed mineral interests tax	*
5		All property not included in any other class	4.60%

PERSONAL PROPERTY

<u>Class</u>			
None		Structures on leased public lands in rural areas	2.30%, 3.00% 3.60% or 4.60%
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	4.60%
None		Leased agricultural real estate of exempt land (M.S. 272.01, Subd. 2)	1.50% or 2.30%
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

Class

3a*	Structures on leased public lands in urban areas	3.00% & 4.60%
	Structures on railroad operating right-of-ways	3.00% & 4.60%
	Leased all other (non-agricultural) real estate of exempt land (M.S. 272.01, Subd. 2)	3.00% & 4.60%
	Systems of electric, gas and water utilities	3.00% & 4.60%
	All other taxable personal property	3.00% & 4.60%

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 3.00% on first \$100,000 of market value and assessed at 4.60% on excess.

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. Beginning with taxes payable in 1994, each taxing district must deduct its homestead and agricultural credit aid (HACA) from its property tax levy before certifying the levy to the county auditor. The auditor calculates initial tax rates by dividing the certified levy, less fiscal disparity distribution tax (metropolitan counties only), by the taxable net tax capacity value. Net tax capacity values are reduced by tax increment value, certain power line values and fiscal disparities contribution values to obtain a taxable net tax capacity value used in calculating tax rates. (See Adjustments to Net Tax Capacity Value on the following page.)

Levy Limitations

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

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

Adjustments to Net Tax Capacity Value

Taxable net tax capacity value is used in determining initial tax rates. In many cases, taxable net tax capacity value is the same as net tax capacity value. However, there are cases where certain values must be deducted from the total net tax capacity value to determine the taxable net tax capacity value. This is illustrated in Table 34, page 170. 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 47, page 246).

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 1994, 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 29, page 86.

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

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

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

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 each year.

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

According to Minnesota Statute, the basic formula for calculating the payable 1994 HACA is:

$\begin{aligned} &\text{Payable 1993 Certified HACA} \times \text{the Growth Adjustment Factor} \\ &\quad \text{PLUS} \\ &\text{a Net Tax Capacity Adjustment Factor and a Fiscal Disparity Adjustment Factor} \end{aligned}$

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. 273.166, Subd. 1-4).

City Equalization Aid Folded into Local Government Aid

City equalization aid was enacted by the 1989 Legislature (M.S. 477A.013, Subd. 5) 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 qualified 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.

Laws 1992, Chapter 511, Article 1, Section 19, increased the amount of equalization aid available to cities from \$19,485,684 to \$20,011,000.

1993 city equalization aid was equal to the 1990 equalization aid, plus an increase which was 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.

For taxes payable in 1994, Equalization Aid was folded into Local Government Aid. Therefore, effective with taxes payable in 1994, Equalization Aid is no longer paid as a separate 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 certified property tax levy, less fiscal disparity distribution levy (metropolitan counties only), by the taxable net tax capacity value. For example, if a city's levy less the fiscal disparity distribution levy (for metropolitan cities only) was \$100,000 and the taxable net tax capacity value was \$350,000, the total city initial tax rate would be calculated as follows:

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

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 net tax capacity based property tax which is owed, unless the unique taxing area receives disparity reduction aid.

Initial Tax Rate Exceptions

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

Fire Protection Districts

Township tax rates are influenced by the presence of special fire protection districts (M.S. 368.85). Any organized town may, through a majority vote cast by the electors within the proposed district, establish a territory which will receive fire protection. A fire district consists of compact and contiguous property of which at least 25 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 within the city. A rural service district and an urban service district which are adopted by ordinance constitute "separate taxing districts for the purpose of all municipal property taxes except those levied for the payment of bonds and judgments and interest thereon." (M.S. 272.67.) Only unplatted lands which are rural in character and which are not developed for commercial, industrial or urban use can become rural service districts. Such land is not benefited to the same degree as other lands by municipal services financed by general taxation. An urban service district consists of all lands within the boundaries of the municipality which are not included in the rural service district. Lesser benefits within a rural service district result in lower tax rates for taxpayers within its boundaries than for taxpayers located within the boundaries of the complementary urban service district.

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 (except cities) must be reduced accordingly. The resulting rate is the local tax rate. Disparity reduction aid cannot reduce the total 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 1994 certified DRA amounts were calculated by applying an adjustment factor (for the class rate changes from payable 1993 to 1994) to the payable 1993 certified DRA amounts.

The Disparity Reduction Aid program for cities was eliminated by the 1993 Legislature as the amounts were folded into Local Government Aid.

Market Value Based Referendum Levy (M.S. 124A.03, Subd. 2a; 275.08, Subd. 1b; and 275.61)

The market value based referendum tax provision was enacted by the 1991 Legislature to become effective in payable year 1993. As stated in the title, the referendum tax, or voter approved tax, is based upon market value rather than net tax capacity. Referendum levies must meet all the criteria in a column in the following table in order to be based on market value.

VOTER APPROVED LEVIES SUBJECT TO MARKET VALUE BASED REFERENDUM TAX					
TYPE OF GOVERNMENT	COUNTY	CITY	TOWN	SPECIAL TAXING DISTRICT	SCHOOL DISTRICT
Purpose	General or Special (including Bonds)	General or Special (including Bonds)	General or Special (including Bonds)	General or Special (including Bonds)	Operating Only
Year Effective	Pay 1993 and/or after	Pay 1993 and/or after	Pay 1993 and/or after	Pay 1993 and/or after	Pay 1993 and/or after (SD in City of First Class - Pay 1994 and/or after)
Date of Referendum	Held on or after 5/1/92; or Held after 5/31/91 and before 5/1/92 and publicly advertised using levy amounts reflecting market value	Held on or after 5/1/92; or Held after 5/31/91 and before 5/1/92 and publicly advertised using levy amounts reflecting market value	Held after 5/31/91	Held after 5/31/91	Held after 11/1/92

Referendum levies based on market value are identified separately from net tax capacity based levies when they are certified to the county auditor. Unlike net tax capacity based levies, market value based levies are not subject to reductions by fiscal disparity distribution tax and disparity reduction aid. The county auditor calculates a market value based tax rate for each governmental unit with a market value levy, by dividing the market value levy by the total real and personal market value for that taxing district. The referendum tax rate is expressed as a percentage, similar to the net tax capacity based tax rate. Net tax capacity based tax rates are shown with three decimal places, whereas market value based tax rates are shown with five decimal places due to the large dollar value of the market value tax base. The market value based referendum tax provisions do not affect: tax increment financing, fiscal disparity, power line tax, rural/urban service districts, HACA calculation or disparity reduction aid calculation procedures.

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

Total Tax Before Credits

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

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

Property Tax Credits

Due to the existence of property tax credits, in some instances, the total tax before credits will not be the final amount of property tax paid by an individual taxpayer. The property tax credits in existence for taxes payable in 1994 are as follows, listed in the order that they are deducted from the tax before credits.

Disaster Credit (M.S. 273.123)

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

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

The county assessor reports both the market and net tax capacity value based on the pre-disaster market value and the market and net 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. The difference between the two market values is multiplied by the total referendum tax rate. The sum of these two products is the disaster credit amount. There is no maximum credit limitation for the disaster credit. The amount of the credit is deducted from the tax before credits on the property tax statement for that parcel. The tax before credits is the sum of both the market value based tax and the net tax capacity based tax. The state pays the amount of disaster credit deducted from the taxpayer's tax directly to the local taxing districts. For taxes payable 1994, there was no disaster credit.

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 1994, 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. The tax before credits is the sum of both the market value based tax and the net tax capacity based tax.

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

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

Power line credit amounts are distributed by the county auditor to the local taxing districts in which the properties receiving the credit are located. (See Table 47, page 246.)

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

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

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

The first method calculates the credit following the same procedure as in previous years. 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 1993 statewide average township local tax rate was 111%. This rate is then multiplied by 105%, resulting in a base rate for payable 1994 of 117%. The difference between the total local tax rate and 117% is applied to the net tax capacity of land and non-residential buildings within the agricultural preserve to determine the 1994 credit amount according to method one. If the total local tax rate is less than 105% of the previous year's statewide average tax rate for townships, there is no credit amount under method one.

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

The actual agricultural preserves credit amount is the greater of either method one or method two as determined above. The market value based tax provisions do not affect the credit calculation procedure for agricultural preserves credit. This credit is given only to lands designated as agricultural preserves according to M.S. 473H.03. The credit amount is deducted from the total tax before credits (the sum of both the market value based tax and the net tax capacity based tax) on the property tax statement for that parcel. The credit is funded by the county conservation account. If the credit exceeds the available funds, the state then makes payment of the difference from the Minnesota conservation fund. If the credit exceeds that account, payment is made from the state general fund. (See Table 48, page 248).

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 market value based tax provisions do not affect the credit calculation procedure for county conservation credit.

The county auditor certifies to the Department of Revenue the amount of tax lost to the local taxing districts because of the property tax credit. This amount is deducted from the total tax before credits (the sum of both the market value based tax and the net tax

capacity based tax) on the property tax statement for the parcel. The credit is funded by the county conservation account. If the credit exceeds the available funds, the state then makes payment of the difference from the Minnesota conservation fund. (See Table 48, page 248).

Enterprise Zone Credit (M.S. 469.170)

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

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

For taxes payable in 1994, one county in Minnesota reported enterprise zone property tax credits. (See Table 50, page 249.)

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 (including any tax based upon market value) 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	3.3%

The county auditor certifies the amount of the disparity reduction credit to the Department of Revenue. The state makes payment of the credit directly to the local taxing districts. (See Table 49, page 249.)

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 1994, 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 \$262.20 for those receiving the 57% credit and \$287.50 for those receiving the 66% credit. The taconite homestead credit is calculated and deducted from the total tax before credits (the sum of both the market value based tax and the net tax capacity based tax) on the property tax statement for that parcel. (See Table 18, page 63.) It is paid by St. Louis County from the taconite property tax relief fund to each county receiving the credit. The county then distributes the money to each affected local taxing district. The taconite homestead credit is also given to eligible homesteaded manufactured home properties.

The supplementary taconite homestead credit was created by the 1980 Legislature. This credit is given to homeowners in school districts #317 (Itasca County) and #698 (Aitkin and St. Louis counties). It is calculated in the same manner as the 57% taconite homestead credit. Payment of this credit is made by the state out of the general fund. The supplementary taconite tax relief credit is also given to eligible homesteaded manufactured home properties. (See Table 51, page 250.)

Net Tax

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

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. The county auditor is responsible for collecting delinquent real property taxes, penalties, interest, and costs.

Treasurers

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

A late mailing of the tax statements may affect the May 15th taxes 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. An exception to this penalty is made for personal property taxes for property on leased government land, which are subject to the penalty schedule which applies to real property.

Real Property

On May 16th, a two percent penalty is charged on unpaid homestead property taxes due and a four percent penalty is charged on non-homestead property taxes due. On June 1st, an additional two percent penalty is charged on unpaid homestead property taxes and an additional four percent penalty is charged on non-homestead property taxes. 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 two percent penalty on the unpaid second half taxes due and non-homestead properties are charged a four percent penalty. For homestead property, an additional penalty of four percent is added November 1st and an additional penalty of two percent is added December 1st if the second half taxes remain unpaid. For non-homestead property, an additional penalty of four percent is added November 1st and an additional penalty of four percent is also added 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 two percent is added on to both the unpaid first half taxes and the unpaid second half taxes. Interest on the unpaid taxes also begins to accrue from January 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, and

3. The home is connected to public utilities, has a well and septic tank system, or is serviced by water and sewer facilities comparable to other real property in the taxing district.

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

For the 1993 assessment, taxes payable in 1993 (see tables 57 and 58), manufactured homes not classified as real property were assessed using the real property class rates for assessment year 1992. These rates can be found on Table 12.

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

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

The county treasurer must send out tax statements to the owners of personal property manufactured homes by July 15 each year. Manufactured home personal property taxes over \$50 may be paid to the county treasurer in two equal installments; the first half on or before August 31st, and the second half on or before November 15th. If the tax is \$50 or less, the total tax is due August 31st. Any tax or installment remaining unpaid after the due date is delinquent, and an eight percent penalty is added to the unpaid tax.

SECTION II

Historical Data

TABLE 1
VALUES, TOTAL TAXES LEVIED INCLUDING SPECIAL ASSESSMENTS
AND STATEWIDE AVERAGE TAX RATES
TAXES PAYABLE 1925 - 1994

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

TABLE 1
VALUES, TOTAL TAXES LEVIED INCLUDING SPECIAL ASSESSMENTS,
AND STATEWIDE AVERAGE TAX RATES
TAXES PAYABLE 1925 - 1994

Taxes Payable	Taxable Market Value ⁽²⁾	Assessed Values			Average Tax Rate ⁽¹⁾		Taxes Levied		
		Real Property	Personal Property	Total Property	Market Value Based Rate ⁽³⁾	Assessed Value Based Rate	Market Value Based ⁽³⁾	Assessed Value Based	Total Taxes Levied
1974	\$ 31,526,979,377	\$ 0	375,221,681	\$ 375,221,681	- %	99.15	\$ -	\$ 1,136,267,789	\$ 1,136,267,789
1975	32,949,207,409	0	394,667,761	394,667,761	-	109.12	-	1,307,397,970	1,307,397,970
1976	36,678,639,269	0	389,608,770	389,608,770	-	101.43	-	1,364,549,835	1,364,549,835
1977	40,348,632,930	0	401,241,961	401,241,961	-	104.93	-	1,543,744,497	1,543,744,497
1978	45,234,445,358	0	418,239,441	418,239,441	-	105.16	-	1,612,044,585	1,612,044,585
1979	51,787,331,845	0	446,415,872	446,415,872	-	102.27	-	1,704,015,976	1,704,015,976
1980	65,536,910,752	0	475,455,919	475,455,919	-	97.23	-	1,844,022,603	1,844,022,603
1981	91,709,758,682	0	515,918,614	515,918,614	-	87.01	-	2,011,529,837	2,011,529,837
1982	104,888,799,772	0	656,811,198	656,811,198	-	92.15	-	2,430,398,968	2,430,398,968
1983	114,942,835,732	0	719,675,283	719,675,283	-	92.10	-	2,677,165,816	2,677,165,816
1984	120,119,457,944	0	769,447,650	769,447,650	-	98.14	-	2,917,675,349	2,917,675,349
1985	122,560,533,827	0	797,620,554	797,620,554	-	99.33	-	3,011,666,708	3,011,666,708
1986	123,184,476,313	0	828,878,681	828,878,681	-	105.47	-	3,224,927,332	3,224,927,332
1987	121,760,528,792	0	857,546,834	857,546,834	-	111.30	-	3,421,316,479	3,421,316,479
1988	123,646,679,501	0	875,325,667	875,325,667	-	118.34	-	3,682,260,070	3,682,260,070
Tax Capacities⁽⁴⁾									
1989 ⁽⁴⁾	130,769,900,330	0	108,894,831	108,894,831	-	97.39	-	3,943,704,269	3,943,704,269
1990 ⁽⁵⁾	138,325,581,571	0	131,014,301	131,014,301	-	99.77	-	3,298,638,258	3,298,638,258
1991	146,390,040,633	0	134,917,362	134,917,362	-	106.69	-	3,653,524,954	3,653,524,954
1992	152,024,264,338	0	132,766,806	132,766,806	-	115.01	-	3,873,553,668	3,873,553,668
1993	156,983,395,050	3,057,976,129	137,427,155	3,195,403,284	0.00502 %	123.51	7,879,116	4,102,534,692	4,110,413,808
1994	161,999,498,690	3,036,843,689	134,339,758	3,171,183,447	0.01168	128.18	18,900,882	4,203,627,145	4,222,528,027

(1) The statewide average tax rate is exclusive of special assessments. 1925 - 1988 tax rates are expressed in mills. 1989 - 1994 tax rates are expressed as percentages.

(2) Beginning with taxes payable in 1973, assessed values and tax rates were based on full market value instead of adjusted market value which had applied in prior years. With this change, assessed values and average tax rates changed considerably.

(3) Beginning with taxes payable in 1993, certain levies and rates are calculated based on taxable market values.

(4) For payable year 1989, gross tax capacity value replaced assessed value.

(5) For payable year 1990, net tax capacity value replaced gross tax capacity value.

TABLE 2
REAL AND PERSONAL PROPERTY TAXES LEVIED
TAXES PAYABLE 1940 - 1994

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

NOTE: Footnotes may be found on page 36.

TABLE 2
REAL AND PERSONAL PROPERTY TAXES LEVIED
TAXES PAYABLE 1940 - 1994

Taxes Payable	Real Estate Levy	Personal Property Levy	Taxes Levied			Homestead Credit ⁽²⁾	Agricultural Credit ⁽²⁾	Total Net Tax Payable ^(3,5)	Special Assessments	Total Net Tax Payable Including Special Assessments
			Market Value Based ⁽⁶⁾	Assessed Value Based ⁽⁶⁾	Total Taxes Levied					
1974	\$ 1,043,396,304	38,088,817	—	1,081,485,121	1,081,485,121	189,373,196	—	892,111,925	54,782,668	946,894,593
1975	1,202,147,416	44,353,137	—	1,246,500,553	1,246,500,553	206,708,572	—	1,039,791,981	60,897,417	1,100,689,398
1976	1,255,997,852	41,322,615	—	1,297,320,467	1,297,320,467	220,254,291	—	1,077,066,176	67,229,368	1,144,295,544
1977	1,429,088,173	43,357,669	—	1,472,445,842	1,472,445,842	234,562,666	29,499,567	1,208,383,609	71,298,655	1,279,682,264
1978	1,493,045,351	45,651,310	—	1,538,696,661	1,538,696,661	243,964,012	35,165,192	1,259,567,457	73,347,924	1,332,915,381
1979	1,580,927,494	47,385,241	—	1,628,312,735	1,628,312,735	254,088,892	41,634,224	1,332,589,619	75,703,241	1,408,292,860
1980	1,710,411,947	48,426,153	—	1,758,838,100	1,758,838,100	371,313,377	52,186,630	1,335,338,093	85,184,503	1,420,522,596
1981	1,856,574,360	47,563,239	—	1,904,137,599	1,904,137,599	447,233,171	70,456,204	1,372,521,102	107,392,237	1,479,913,339
1982	2,243,859,965	61,222,421	—	2,305,082,386	2,305,082,386	495,705,796	86,945,965	1,705,367,079	125,316,582	1,830,683,661
1983	2,473,325,197	66,699,104	—	2,540,024,301	2,540,024,301	521,541,062	96,947,321	1,903,773,931	137,141,515	2,040,915,446
1984	2,709,002,854	75,218,054	—	2,784,220,908	2,784,220,908	506,065,238	92,675,991	2,164,411,484	133,454,441	2,297,865,925
1985	2,795,623,792	79,371,594	—	2,874,995,386	2,874,995,386	539,504,280	106,513,404	2,226,776,308	136,671,326	2,363,447,634
1986	2,997,104,294	86,853,333	—	3,083,957,627	3,083,957,627	586,112,213	126,080,929	2,369,338,813	140,969,705	2,510,308,518
1987	3,181,565,243	95,757,072	—	3,277,322,315	3,277,322,315	609,222,978	115,621,847	2,550,370,217	143,994,164	2,694,364,381
1988	3,433,066,776	104,693,975	—	3,537,760,751	3,537,760,751	622,442,752	102,059,237	2,789,346,375	144,499,319	2,933,845,694
1989	3,690,320,745	106,771,593	—	3,797,092,338	3,797,092,338	652,997,536	94,975,727	3,038,091,944	146,611,931	3,184,703,875
1990	3,020,045,556	127,002,583	—	3,147,048,139	3,147,048,139	7,869,129	—	3,136,365,859	151,590,119	3,287,955,978
1991	3,363,282,756	136,824,691	—	3,500,107,447	3,500,107,447	8,173,914	—	3,489,227,498	153,417,507	3,642,645,005
1992	3,568,198,266	145,155,457	—	3,713,353,723	3,713,353,723	8,568,713	—	3,701,794,613	160,199,945	3,861,994,558
1993	3,794,652,485	159,888,034	7,879,116	3,946,661,407	3,954,540,523	9,271,575	—	3,940,567,048	155,873,285	4,096,440,333
1994	3,902,123,795	164,533,230	18,900,882	4,047,756,132	4,066,657,014	11,439,498	—	4,050,132,400	155,871,013	4,206,003,413

NOTE: Footnotes may be found on page 36.

TABLE 3
REAL AND PERSONAL PROPERTY TAX LEVIES INCLUDING SPECIAL ASSESSMENTS
BY GOVERNMENTAL SUBDIVISION
TAXES PAYABLE 1925 - 1994

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

TABLE 3
REAL AND PERSONAL PROPERTY TAX LEVIES INCLUDING SPECIAL ASSESSMENTS
BY GOVERNMENTAL SUBDIVISION
TAXES PAYABLE 1925 - 1994

Taxes Payable	County	City	Township	School District	Special Taxing District ⁽⁴⁾	Taxes Levied			Homestead Credit ⁽²⁾	Agricultural Credit ⁽²⁾	Net Taxes ⁽⁵⁾
						Market Value Based ⁽⁶⁾	Assessed Value Based	Total Taxes Levied			
1972	249,348,013	\$ 223,437,490	\$ 15,599,053	\$ 504,452,892	\$ 14,748,136	-	\$ 1,007,585,584	\$ 1,007,585,584	\$ 117,085,619	\$ —	\$ 890,499,965
1973	256,835,461	226,835,829	15,596,239	521,696,691	16,255,383	-	1,037,219,602	1,037,219,602	122,753,051	—	914,466,551
1974	283,824,499	245,391,040	16,565,021	568,556,959	21,930,270	-	1,136,267,789	1,136,267,789	189,373,196	—	946,894,593
1975	323,903,244	280,237,222	17,522,904	631,719,865	37,342,219	-	1,307,397,971	1,307,397,971	206,708,572	—	1,100,689,399
1976	339,410,441	295,797,233	20,161,728	657,055,360	31,138,634	-	1,364,549,835	1,364,549,835	220,254,291	—	1,144,295,544
1977	379,243,365	328,532,136	23,211,784	757,026,429	36,212,319	-	1,543,744,497	1,543,744,497	234,562,666	29,499,567	1,279,682,264
1978	409,107,775	339,682,520	25,286,325	777,952,689	36,939,728	-	1,612,044,585	1,612,044,585	243,964,012	35,165,192	1,332,915,381
1979	438,513,020	347,977,849	28,503,861	817,858,349	41,639,698	-	1,704,015,976	1,704,015,976	254,088,892	41,634,224	1,408,292,860
1980	492,335,216	374,696,259	34,865,773	855,277,356	50,579,516	-	1,844,022,603	1,844,022,603	371,313,377	52,186,630	1,420,522,596
1981	556,513,538	439,543,621	44,167,682	850,255,968	74,274,064	-	2,011,529,837	2,011,529,837	447,233,171	70,456,204	1,479,913,339
1982	626,927,305	493,537,943	49,599,475	1,099,690,985	95,255,530	-	2,430,398,968	2,430,398,968	495,705,796	86,845,965	1,830,683,661
1983	669,839,201	535,248,730	52,910,906	1,209,907,940	120,094,794	-	2,677,165,816	2,677,165,816	521,541,062	96,947,321	2,040,915,446
1984	720,660,693	563,916,287	60,630,782	1,329,561,212	135,087,038	-	2,917,675,349	2,917,675,349	525,482,114	92,675,991	2,297,865,925
1985	754,437,921	590,174,999	63,707,344	1,316,382,207	149,161,314	-	3,011,666,708	3,011,666,708	539,504,280	106,513,404	2,363,447,634
1986	824,330,475	629,644,574	66,450,490	1,389,754,370	173,142,388	-	3,224,927,332	3,224,927,332	586,112,213	126,080,929	2,510,308,518
1987	877,679,646	658,275,749	69,874,272	1,441,103,526	204,320,022	-	3,421,316,479	3,421,316,479	609,222,978	115,621,847	2,694,364,381
1988	952,980,592	686,724,686	73,140,641	1,509,728,030	250,869,713	-	3,682,260,070	3,682,260,070	622,442,752	102,059,237	2,933,845,694
1989	1,025,731,896	665,320,101	75,097,914	1,635,444,219	292,884,645	-	3,943,704,269	3,943,704,269	652,997,536	94,975,727	3,184,703,875
1990	841,203,791	600,728,788	69,480,746	1,228,778,953	280,883,124	-	3,298,638,258	3,298,638,258	7,869,129	—	3,287,955,978
1991	946,745,882	614,921,791	67,929,508	1,381,146,910	337,370,387	-	3,653,524,954	3,653,524,954	8,173,914	—	3,642,645,005
1992	1,013,747,532	640,764,965	69,158,308	1,460,231,019	349,201,787	-	3,873,553,668	3,873,553,668	8,568,713	—	3,861,994,558
1993	1,039,725,471	650,159,695	72,924,633	1,612,361,491	369,879,516	7,879,116	4,102,534,692	4,110,413,808	9,271,575	—	4,096,440,333
1994	1,082,444,275	663,634,208	73,974,049	1,650,420,411	363,593,402	18,900,882	4,203,627,145	4,222,528,027	11,439,498	—	4,206,003,413

NOTE: Footnotes may be found on page 36.

TABLE 4
REAL AND PERSONAL PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS
BY GOVERNMENTAL SUBDIVISION
TAXES PAYABLE 1961 - 1994

Taxes Payable						School District	Special Taxing District ⁽⁴⁾	Total Taxes ⁽³⁾	Homestead Credit ⁽²⁾	Agricultural Credit ⁽²⁾	Net Taxes Levied		
	State	County	City	Township							Market Value Based ⁽⁶⁾	Assessed Value Based	Total Net Taxes Levied ⁽⁵⁾
1961	\$ 22,937,982	\$ 116,832,805	\$ 101,398,171	\$ 12,331,454	\$ 196,688,514	—	—	\$ 450,188,726	—	—	—	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	485,179,323
1963	29,754,399	134,620,140	112,346,479	13,862,405	229,989,914	—	—	520,373,338	—	—	—	520,373,338	520,373,338
1964	29,879,360	148,813,081	111,789,355	13,778,068	245,288,456	—	—	549,548,300	—	—	—	549,548,300	549,548,300
1965	27,820,383	158,381,968	116,876,321	13,523,682	267,411,005	—	—	584,013,359	—	—	—	584,013,359	584,013,359
1966	38,322,818	157,364,610	121,269,535	13,600,360	286,692,084	—	—	617,249,407	—	—	—	617,249,407	617,249,407
1967	36,481,201	160,392,008	126,329,933	14,546,042	316,108,840	—	—	653,858,024	—	—	—	653,858,024	653,858,024
1968	—	164,688,270	128,954,340	13,049,195	322,744,513	4,397,216	—	633,833,536	78,768,510	—	—	555,065,026	555,065,026
1969	—	188,708,475	145,815,356	12,574,539	412,367,625	4,782,170	—	764,221,165	95,304,787	—	—	668,916,378	668,916,378
1970	—	204,608,886	160,319,419	13,883,729	489,303,409	5,339,119	—	873,454,562	108,054,831	—	—	765,399,731	765,399,731
1971	—	237,677,912	187,347,912	14,391,029	595,312,008	5,968,779	—	1,040,697,641	127,596,363	—	—	913,101,278	913,101,278
1972	—	245,925,339	178,639,274	13,608,342	504,452,892	14,748,136	—	957,373,983	117,085,818	—	—	840,288,365	840,288,365
1973	—	253,246,879	176,578,010	14,883,803	521,696,691	16,255,383	—	982,660,767	122,753,051	—	—	859,907,716	859,907,716
1974	—	280,067,618	195,330,871	15,689,529	568,556,959	21,840,144	—	1,081,485,121	189,373,196	—	—	892,111,925	892,111,925
1975	—	320,331,566	223,849,623	16,671,959	631,719,865	37,255,023	—	1,246,500,553	206,708,572	—	—	1,039,791,981	1,039,791,981
1976	—	335,647,162	233,800,387	18,816,538	657,055,360	31,014,581	—	1,297,320,467	220,254,291	—	—	1,077,066,178	1,077,066,178
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	—	1,208,383,809	1,208,383,809
1978	—	402,923,923	273,909,562	24,325,877	777,952,689	36,509,062	—	1,538,696,661	243,964,012	35,165,192	—	1,259,567,457	1,259,567,457
1979	—	433,052,934	279,439,244	27,349,255	817,858,348	41,089,755	—	1,628,312,735	254,088,892	41,634,224	—	1,332,589,619	1,332,589,619
1980	—	485,889,698	297,954,686	33,753,206	855,277,356	49,694,672	—	1,758,838,100	371,313,377	52,186,630	—	1,335,338,093	1,335,338,093
1981	—	549,365,767	343,049,470	41,173,148	850,255,967	73,518,283	—	1,904,137,599	447,233,171	70,456,204	—	1,372,521,102	1,372,521,102
1982	—	617,468,212	381,903,935	46,706,790	1,099,683,473	93,932,246	—	2,305,082,386	495,705,796	86,945,965	—	1,705,367,079	1,705,367,079
1983	—	658,675,442	414,827,237	50,669,342	1,209,907,940	116,980,095	—	2,540,024,301	521,541,062	96,947,321	—	1,903,773,931	1,903,773,931
1984	—	708,371,048	448,553,132	58,333,930	1,329,561,212	131,582,249	—	2,784,220,908	525,482,114	92,675,992	—	2,164,411,484	2,164,411,484
1985	—	741,283,445	472,854,578	61,138,779	1,316,382,207	145,733,450	—	2,874,995,386	539,504,280	108,513,404	—	2,226,776,308	2,226,776,308
1986	—	810,617,146	508,483,053	63,647,207	1,389,754,370	169,850,816	—	3,083,957,627	586,112,213	126,080,929	—	2,369,338,813	2,369,338,813
1987	—	862,800,305	536,524,064	66,599,728	1,441,103,526	200,231,428	—	3,277,322,315	609,222,978	115,821,847	—	2,550,370,217	2,550,370,217
1988	—	936,373,549	565,377,928	69,460,567	1,509,728,030	248,004,269	—	3,537,760,751	622,442,752	102,059,237	—	2,789,346,375	2,789,346,375
1989	—	1,010,336,629	541,124,439	71,065,341	1,635,444,219	289,896,216	—	3,797,092,338	652,997,536	94,975,727	—	3,038,091,944	3,038,091,944
1990	—	823,600,976	474,093,205	64,944,671	1,228,778,953	278,067,478	—	3,147,048,139	7,869,129	—	—	3,136,365,859	3,136,365,859
1991	—	925,373,716	490,342,291	62,867,845	1,381,146,910	334,966,209	—	3,500,107,447	8,173,914	—	—	3,489,227,498	3,489,227,498
1992	—	989,221,703	511,869,787	64,357,525	1,460,231,019	347,223,632	—	3,713,353,723	8,568,713	—	—	3,701,794,613	3,701,794,613
1993	—	1,012,644,234	527,794,446	68,061,651	1,612,361,491	368,315,699	—	3,946,661,407	9,271,575	—	7,879,116	3,932,687,932	3,940,567,048
1994	—	1,048,695,414	547,962,852	69,218,806	1,650,420,411	361,897,849	—	4,047,756,132	11,439,498	—	18,900,882	4,031,231,518	4,050,132,400

NOTE: Footnotes may be found on page 36.

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 15.

3) Includes 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	1993 356,995,253
1979..... 29,523,199	1984 107,423,873	1989 248,777,251	1994 369,069,172

Also includes Power Line levy of:

1982.....\$367,851	1986 \$420,745	1990..... \$453,457	1994 \$ 491,628
1983..... 407,699	1987 429,381	1991..... 466,141	
1984 395,464	1988 444,736	1992..... 467,315	
1985 404,262	1989 448,243	1993 488,633	

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	1993 278,915,518
			1994 268,517,539

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
Agricultural Preserves Credit	340,215	390,855	650,582	483,676	233,623
	1989	1990	1991	1992	1993
Power Line Credit.....	\$ 169,649	\$ 117,986	\$ 127,495	\$ 133,334	\$ 144,326
Agricultural Preserves.....	43,684	45,885	52,851	108,162	325,037
County Conservation.....	38,568	60,625	117,919	123,959	160,645
Disaster Credit.....	—	1,416	—	4,044	36,094
Enterprise Zone Credit.....	221,498	122,213	74,440	29,040	23,928
Disparity Reduction Credit.....	1,911,475	2,465,026	2,333,330	2,591,858	4,011,870
	1994				
Power Line Credit.....	\$ 137,208				
Agricultural Preserves.....	288,808				
County Conservation.....	191,334				
Disaster Credit.....	—				
Enterprise Zone Credit.....	23,988				
Disparity Reduction Credit.....	4,443,778				

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

TABLE 5
TOTAL SPECIAL TAXING DISTRICT PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS
BY MAJOR CATEGORY OF SPECIAL TAXING DISTRICT
TAXES PAYABLE 1968 - 1994
PART A

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

TABLE 5
TOTAL SPECIAL TAXING DISTRICT PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS
BY MAJOR CATEGORY OF SPECIAL TAXING DISTRICT
TAXES PAYABLE 1968 - 1994
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
39	1978	1,050,935	732,168	63,159	5,306,640	16,437,876	2,103,903	-	36,509,062
	1979	1,581,182	749,975	49,767	7,418,285	16,687,385	2,857,859	-	41,089,648
	1980	1,505,519	848,965	57,306	11,305,114	19,379,049	2,979,224	-	49,694,695
	1981	1,043,082	956,928	59,319	22,489,390	30,277,117	3,112,620	-	73,517,069
	1982	1,746,086	919,495	69,525	35,141,373	33,117,948	3,453,802	-	93,826,500
	1983	1,706,420	961,472	67,683	46,425,859	41,215,897	3,695,150	-	116,978,953
	1984	38,688	1,038,394	64,586	58,154,901	41,261,638	4,405,629	-	131,576,393
	1985	32,009	1,088,629	60,688	70,761,120	42,325,701	4,464,527	237,850	145,738,068
	1986	916,210	1,101,989	59,959	92,355,076	43,724,974	4,203,523	237,116	169,858,904
	1987	871,455	1,078,729	57,185	117,465,743	46,897,869	5,603,432	225,746	200,231,728
	1988	1,402,541	1,033,988	93,185	154,372,728	48,824,639	5,412,806	201,189	248,003,929
	1989	1,572,191	1,048,052	99,016	183,980,403	54,278,749	5,541,184	521,026	289,888,254
	1990	1,268,310	866,824	81,748	192,295,363	42,490,022	4,482,718	563,243	278,063,881
	1991	1,228,656	1,106,002	101,757	230,125,125	48,956,678	3,973,857	575,151	334,965,000
	1992	2,015,691	1,387,786	118,390	255,788,716	50,814,429	4,297,697	635,045	347,221,256
	1993	388,085	1,423,070	78,888	278,915,518	49,194,490	7,901,890	448,719	368,312,093
	1994	1,065,582	1,356,725	85,334	268,517,539	52,418,112	6,605,448	311,612	361,897,153

TABLE 6
SPECIAL ASSESSMENTS ON REAL PROPERTY (1)
TAXES PAYABLE 1961 - 1994

Taxes Payable	County	City	Township	School District(2)	Special Taxing District(3)	Total Special Assessments
1961	\$ 2,351,451	\$ 16,907,767	\$ 35,587	\$ 9,255	—	\$ 19,304,060
1962	2,525,560	21,054,625	155,997	1,962	—	23,738,144
1963	2,609,148	22,696,782	249,511	693	—	25,556,134
1964	2,881,697	22,765,892	235,106	721	—	25,883,416
1965	2,873,348	24,285,825	256,551	22,601	—	27,438,325
1966	2,830,280	25,989,325	302,025	692	—	29,122,322
1967	3,063,590	27,806,364	393,226	13,965	—	31,277,145
1968	2,800,282	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	85,534,103	1,304,107	—	167,982	71,298,655
1978	6,183,852	85,772,958	960,448	—	430,666	73,347,924
1979	5,460,078	88,538,605	1,154,616	—	549,935	75,703,234
1980	6,445,516	76,741,585	1,112,560	—	884,844	85,184,505
1981	7,147,771	96,494,151	2,994,534	—	755,781	107,392,237
1982	9,361,905	111,634,008	2,892,685	—	1,427,984	125,316,582
1983	11,163,759	120,621,493	2,241,564	—	3,114,699	137,141,515
1984	12,289,645	115,363,155	2,296,852	—	3,504,789	133,454,441
1985	13,154,476	117,520,421	2,568,565	—	3,427,864	136,671,326
1986	13,713,329	121,161,521	2,803,283	—	3,291,572	140,969,705
1987	14,879,341	121,751,685	3,274,544	—	4,088,594	143,994,164
1988	16,607,043	121,346,758	3,680,074	—	2,865,444	144,499,319
1989	15,395,267	124,195,662	4,032,573	—	2,988,429	146,611,931
1990	17,602,815	126,635,583	4,536,075	—	2,815,646	151,590,119
1991	21,372,166	124,579,500	5,061,663	—	2,404,178	153,417,507
1992	24,525,829	128,895,178	4,800,783	—	1,978,155	160,199,945
1993	27,081,237	122,365,249	4,862,982	—	1,563,817	155,873,285
1994	33,748,861	115,671,356	4,755,243	—	1,695,553	155,871,013

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

TABLE 7
TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY PROPERTY TYPE
TAXES PAYABLE 1974 - 1994

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

TABLE 7 (continued)
TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY PROPERTY TYPE
TAXES PAYABLE 1974 - 1994

NON-AGRICULTURAL (continued)

	TAXES PAYABLE	INDUSTRIAL LAND & BLDGS.	PUBLIC UTILITY	MINERALS	ALL OTHER CLASS 6 PROPERTY	RAILROAD	TOTAL	TOTAL REAL PROPERTY	TOTAL PERSONAL PROPERTY	TOTAL REAL & PERS. 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
42	1982	3,390,006,915	2,099,121,343	76,600,468	-	256,443,314	70,153,896,271	103,331,241,893	1,557,557,879	104,888,799,772
	1983	3,767,085,215	2,109,955,233	67,272,250	-	290,837,273	76,352,913,967	113,238,393,070	1,704,442,662	114,942,835,732
	1984	4,102,152,791	2,170,149,016	62,531,394	-	268,862,758	79,729,546,397	118,297,105,953	1,822,351,991	120,119,457,944
	1985	4,242,537,439	2,178,098,193	50,898,900	-	188,156,757	83,217,758,713	120,668,207,126	1,892,326,701	122,560,533,827
	1986	4,527,820,690	2,195,300,605	42,058,516	-	201,528,611	87,203,609,017	121,217,292,475	1,967,183,838	123,184,476,313
	1987	4,926,765,777	2,366,688,338	33,081,276	-	246,000,040	91,171,196,267	119,726,713,732	2,033,815,060	121,760,528,792
	1988	5,360,553,376	2,616,339,981	25,596,874	-	244,253,648	97,471,010,683	121,569,192,136	2,077,487,365	123,646,679,501
	1989	5,675,454,320	2,789,666,634	17,301,031	-	256,083,276	104,960,347,534	128,658,534,060	2,111,366,270	130,769,900,330
	1990	5,757,537,249	2,855,395,240	17,328,557	-	265,284,133	111,089,580,122	135,675,706,727	2,649,874,844	138,325,581,571
	1991	5,984,870,739	2,860,318,131	12,328,179	-	258,863,551	117,143,508,668	143,606,464,726	2,783,575,907	146,390,040,633
	1992	6,181,068,417	2,873,438,409	9,837,055	294,334	275,769,444	120,940,464,960	149,150,447,836	2,873,816,502	152,024,264,338
	1993	6,314,363,214	2,927,653,835	5,367,191	401,079	276,337,502	124,852,657,324	153,992,608,020	3,007,985,604	157,000,593,624
	1994	6,187,768,009	3,021,635,438	5,304,001	270,427	290,515,895	129,040,404,134	159,008,719,142	2,990,779,548	161,999,498,690

TABLE 8
REAL AND PERSONAL PROPERTY VALUES BY PROPERTY TYPE, TAXES PAYABLE 1974-1994:
ASSESSED VALUE 1974 - 1988; TAX CAPACITY VALUE 1989 - 1994 (1)

	AGRICULTURAL					NON-AGRICULTURAL				
	TAXES PAYABLE	FARM	TIMBER	SEASONAL REC. RESIDENTIAL	TOTAL	RESIDENTIAL	APARTMENTS	VACANT LAND	SEASONAL REC. COMMERCIAL	COMMERCIAL LAND & BLDGS.
43	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	32875016	5,404,765,041
	1988	3,421,312,076	48,845,976	700,365,212	4,170,523,264	12,935,992,165	2,014,819,293	522,442,237	34,009,292	6,040,003,877
	1989	417,540,187	6,174,415	80,408,289	504,122,891	1,716,268,335	263,822,987	70,153,728	3,818,082	796,497,353
	1990	251,625,937	4,938,514	86,818,628	343,383,079	1,091,583,031	246,709,372	73,026,459	3,345,835	823,597,889
	1991	267,011,241	4,702,927	87,323,081	359,037,249	1,157,238,588	253,229,109	74,300,939	3,505,346	857,093,388
	1992	284,531,663	4,766,586	87,435,215	376,733,464	1,147,707,299	245,941,106	69,122,237	3,558,832	822,389,887
1993	289,243,019	4,562,943	86,483,267	380,289,229	1,176,432,202	232,646,456	0	3,725,671	835,557,931	
1994	261,048,870	4,413,344	89,145,229	354,607,443	1,233,014,617	224,296,810	0	4,128,582	792,162,990	

TABLE 8 (continued)
REAL AND PERSONAL PROPERTY VALUES BY PROPERTY TYPE, TAXES PAYABLE 1974-1994:
ASSESSED VALUE 1974 - 1988; TAX CAPACITY VALUE 1989 - 1994 (1)

NON-AGRICULTURAL (continued)

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

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

TABLE 9
ESTIMATED DISTRIBUTION OF GROSS TAX BY PROPERTY TYPE OF REAL AND PERSONAL PROPERTY
TAXES PAYABLE 1974 - 1994

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	\$ 13,908,221	\$ 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		857,883,333	134,007,969	35,952,073	1,890,240	295,771,945
1982	387,575,535	497,844	40,981,597	429,054,976		1,035,334,564	154,238,143	42,639,933	2,189,537	356,315,664
1983	411,906,224	2,197,619	45,224,289	459,328,132		1,152,967,139	164,522,853	47,043,714	2,357,344	403,099,179
1984	454,649,549	4,991,959	51,472,490	511,113,998		1,243,980,323	168,363,088	51,210,366	2,707,148	457,715,698
1985	448,820,269	5,575,637	56,392,530	510,788,436		1,298,557,830	173,435,573	51,079,688	2,854,402	481,081,664
1986	427,064,384	5,442,939	62,643,560	495,150,883		1,402,313,414	192,774,030	52,635,913	2,994,653	550,178,938
1987	399,859,338	5,662,248	68,152,003	473,673,589		1,478,266,657	215,390,120	55,694,852	3,390,566	618,996,509
1988	362,053,031	6,112,891	74,365,384	442,531,306		1,567,038,822	245,540,927	61,470,232	3,645,332	728,670,200
1989	370,007,141	6,458,825	74,082,585	450,548,551		1,705,955,924	263,365,147	68,789,176	3,523,685	792,696,006
1990	231,398,429	5,392,780	83,399,215	320,190,424		1,102,623,647	251,970,300	72,971,649	3,198,542	844,886,355
1991	255,601,246	5,284,432	88,400,054	349,285,732		1,261,546,160	280,381,027	78,786,638	3,542,003	937,244,521
1992	282,237,610	5,554,165	92,836,988	380,628,763		1,351,697,230	294,998,131	79,843,772	3,801,646	974,605,041
1993	311,486,280	5,858,922	99,779,790	417,124,992		1,489,100,414	299,972,959	0	4,262,109	1,061,870,099
1994	299,152,033	5,817,291	105,412,989	410,382,313		1,609,112,591	298,587,679	0	4,966,636	1,047,396,229

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	2,243,414,803	61,667,722	2,305,082,325
1983	164,043,837	63,827,110	3,506,905	12,604,019	2,013,972,100	2,473,300,232	66,724,069	2,540,024,301
1984	187,758,639	69,899,562	3,700,067	12,553,965	2,197,888,856	2,709,002,854	75,218,054	2,784,220,908
1985	194,542,185	71,170,754	3,318,626	8,794,634	2,284,835,356	2,795,623,792	79,371,594	2,874,995,386
1986	213,772,763	74,503,575	3,024,725	9,755,400	2,501,953,411	2,997,104,294	86,853,333	3,083,957,627
1987	238,530,834	82,573,987	2,620,463	12,427,666	2,707,891,654	3,181,565,243	95,757,072	3,277,322,315
1988	274,566,164	94,159,294	2,365,700	13,078,799	2,990,535,470	3,433,066,776	104,693,975	3,537,760,751
1989	282,974,388	107,975,372	890,864	13,601,632	3,239,772,194	3,690,320,745	106,771,593	3,797,092,338
1990	289,307,831	119,917,616	868,964	14,110,228	2,699,855,132	3,020,045,556	127,002,583	3,147,048,139
1991	312,544,381	125,096,604	633,161	14,222,529	3,013,997,024	3,363,282,756	136,824,691	3,500,107,447
1992	337,501,119	129,295,747	474,215	15,352,602	3,187,569,503	3,568,198,266	145,155,457	3,713,353,723
1993	364,146,701	141,434,264	315,149	16,403,132	3,377,527,493	3,794,652,485	159,888,034	3,954,540,519
1994	363,352,554	150,482,637	309,561	17,516,815	3,491,741,482	3,902,123,795	164,533,230	4,066,657,025

TABLE 10
ESTIMATED DISTRIBUTION OF NET TAX BY PROPERTY TYPE OF REAL AND PERSONAL PROPERTY
TAXES PAYABLE 1974 - 1994

Taxes Payable	AGRICULTURAL				NON-AGRICULTURAL				
	Farm	Timber	Seasonal Rec. Residential	Total	Residential	Apartments	Vacant Land	Seasonal Rec. Commercial	Commercial Land & Bldg
1974	\$ 112,436,927	\$ 104,456	\$ 13,908,221	\$ 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	484,226,780	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	791,480,542
1990	230,747,993	5,388,330	83,399,215	319,535,538	1,095,197,405	251,341,871	72,957,669	3,198,542	843,587,547
1991	254,854,588	5,280,182	88,400,054	348,534,824	1,253,840,770	279,812,648	78,770,717	3,542,003	936,058,867
1992	281,397,503	5,549,847	92,836,988	379,784,338	1,343,619,417	294,405,821	79,827,776	3,801,646	973,204,343
1993	310,335,554	5,853,238	99,779,790	415,968,583	1,480,319,195	299,084,888	0	4,262,109	1,059,608,271
1994	298,012,184	5,812,103	105,412,989	409,237,278	1,598,200,767	297,540,425	0	4,966,636	1,044,865,947

NON-AGRICULTURAL (continued)									
Taxes Payable	Industrial Land & Bldg	Public Utility	Minerals	Railroad	Total	Total Real Property	Total Personal Property	Total Real & Personal Property	
1974	\$ 72,788,806	\$ 37,418,216	\$ 6,530,807	\$ -	\$ 727,575,497	\$ 854,023,101	\$ 38,068,817	\$ 892,111,918	
1975	83,271,516	44,734,866	5,648,451	-	851,744,225	995,440,853	44,351,136	1,039,791,989	
1976	87,836,703	44,037,233	4,551,496	-	885,460,049	1,035,743,611	41,322,565	1,077,066,176	
1977	93,877,074	47,759,974	4,043,067	-	989,709,778	1,165,084,847	43,298,762	1,208,383,609	
1978	98,921,685	51,422,998	4,256,947	-	1,023,503,942	1,213,916,147	45,651,310	1,259,567,457	
1979	105,984,112	53,602,835	4,475,409	-	1,069,408,617	1,285,204,377	47,385,241	1,332,589,618	
1980	113,037,309	56,500,368	4,348,471	-	1,050,673,069	1,286,911,940	48,426,153	1,335,338,093	
1981	123,942,641	57,304,563	3,690,830	-	1,106,758,139	1,324,957,863	47,563,240	1,372,521,103	
1982	144,859,206	64,027,908	3,772,023	10,982,649	1,363,336,775	1,643,699,357	61,667,722	1,705,367,079	
1983	164,043,837	63,827,110	3,506,905	12,604,019	1,537,767,717	1,837,049,862	66,724,069	1,903,773,931	
1984	187,539,720	69,899,562	3,700,067	12,548,085	1,733,906,374	2,089,193,430	75,218,054	2,164,411,484	
1985	194,251,558	71,170,754	3,318,626	8,770,708	1,805,256,063	2,147,404,714	79,371,594	2,226,776,308	
1986	213,499,863	74,503,575	3,024,725	9,755,400	1,978,345,556	2,282,521,047	86,817,766	2,369,338,813	
1987	238,283,752	82,573,987	2,620,463	12,427,666	2,160,642,997	2,454,650,178	95,720,039	2,550,370,217	
1988	269,170,368	94,156,244	2,365,700	13,076,314	2,407,103,440	2,684,719,495	104,626,880	2,789,346,375	
1989	282,511,559	107,964,028	890,789	13,601,499	2,640,583,309	2,931,407,354	106,684,590	3,038,091,944	
1990	288,734,703	119,916,021	868,964	14,110,228	2,689,912,950	3,009,448,488	126,917,371	3,136,365,859	
1991	311,982,876	125,094,862	633,161	14,222,529	3,003,958,433	3,352,493,257	136,734,241	3,489,227,498	
1992	336,958,819	129,295,232	474,215	15,352,602	3,176,939,871	3,556,724,209	145,070,404	3,701,794,613	
1993	363,362,211	141,433,510	315,149	16,403,132	3,364,811,087	3,780,779,670	159,787,378	3,940,567,048	
1994	362,525,566	150,481,832	309,561	17,516,815	3,476,424,329	3,885,661,607	164,470,793	4,050,132,400	

TABLE 11
TAXABLE VALUE DETERMINATION DATA
TAXES PAYABLE 1974 - 1994

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

(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 - 1994
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 - 1994
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		12%	12%	12%	12%	12%
INCLUDES OWNER'S HOMESTEAD						
<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 - 1994
PART A (cont.)

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

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1972 - 1994 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 (10)	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)	1C	0.90%	1C	TO \$32,000- 0.40%	1C	TO \$32,000- 0.60%	1C	0.80%
INCLUDES OWNER'S HOMESTEAD				OVER \$32,000- 1.00%		OVER \$32,000- 1.00%		1.00%
B. NON-COMMERCIAL	4C	2.30%	4C	2.40%	4C	2.30%	4C	2.20%
<u>COMMERCIAL SEASONAL RECREATIONAL</u>	4C		4C		4C		4C	
RECREATIONAL UNDER 250 DAYS (8)		2.60%		2.40%		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 - 1994 PART A (cont.)

DESCRIPTION	CLASS	1993	1994
<u>BLIND/PARA VET/DISABLED HSTD.</u>	1B		
BASE: AG AMOUNT-PERCENTAGE		\$32,000- 0.45%	\$32,000- 0.45%
Remainder uses tax capacity rates for class 2A property			
BASE: NON-AG		\$32,000- 0.45%	\$32,000- 0.45%
Remainder uses tax capacity rates for class 1A property			
<u>AGRICULTURAL HOMESTEAD</u>	2A	TO \$72,000	
HOUSE, GARAGE & 1 ACRE		1.00%	HOUSE, GARAGE & 1 ACRE
REMAINDER		0.45%	first \$72,000
			over \$72,000
			1.00%
HOUSE, GARAGE & 1 ACRE		\$72,000 - \$115,000	2.00%
REMAINDER		2.00%	
		0.45%	
		OVER \$115,000 -	
HOUSE, GARAGE & 1 ACRE		2.00%	REMAINDER OF FARM
REMAINDER TO 320 ACRES		1.30%	first \$115,000
OVER 320 ACRES		1.60%	over \$115,000:
			first 320 acres
			over 320 acres
			1.50%
<u>AGRICULTURAL NON-HOMESTEAD</u>			
LAND	2B	1.60%	1.50%
<u>TIMBERLAND</u>	2B	1.60%	1.50%
<u>SEASONAL RECREATIONAL RESIDENTIAL</u>			
A. COMMERCIAL, UNDER 250 DAYS (8)	1C	1.00%	1.00%
INCLUDES OWNER'S HOMESTEAD		1.00%	1.00%
B. NON-COMMERCIAL	4C	2.20%	2.20%
<u>COMMERCIAL SEASONAL RECREATIONAL</u>	4C		
RECREATIONAL UNDER 250 DAYS (8)		2.30%	2.30%
<u>RESIDENTIAL HOMESTEAD</u>	1A		
BASE: AMOUNT-PERCENTAGE		1ST \$72,000- 1.00%	1ST \$72,000- 1.00%
		\$72,000-\$115,000- 2.00%	\$72,000-\$115,000- 2.00%
		OVER \$115,000- 2.00%	OVER \$115,000- 2.00%
<u>RESIDENTIAL NON-HOMESTEAD</u>			
A. APTS. WITH 4 OR MORE UNITS			
NOT TITLE II	4A	3.40%	3.40%
B. APARTMENT LAND -LESS THAN 4 UNITS	4C	2.50%	2.30%
-4 OR MORE UNITS	4D	3.40%	3.40%
C. PRIVATE FOR PROFIT HOSPITALS	4A	3.40%	3.40%
<u>RESIDENTIAL NON-HSTD - 3 or less units (1)</u>	4B	2.50%	2.30%

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1972 - 1994
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 - 1994
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 - 1994
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) (STRUCTURES)	NONE	20%	7A	20%	20%	4C	2.50%		
FARM HOME ADMINISTRATION (7) (MUNICIPALITIES UNDER 10,000 POPULATION-STRUCTURES)	NONE	10%	7C	10%	10%	4D	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%	3A	\$100,000-	3.30%
EXCESS: PERCENTAGE	4A		43%	3A		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-	2.50%	
EXCESS: PERCENTAGE			21.50%		21.50%			3.50%	
BORDER CITY									
BASE: AMOUNT-PERCENTAGE		\$60,000-	28%	\$60,000-	28%		100,000-	3.30%	
EXCESS: PERCENTAGE			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%	3A	3.30%	
EXCESS: PERCENTAGE	4A		43%	3A		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 - 1994
PART B (cont.)

<u>DESCRIPTION</u>	<u>CLASS</u>	<u>1990</u>	<u>CLASS</u>	<u>1991</u>	<u>CLASS</u>	<u>1992</u>
<u>TITLE II NATIONAL HOUSING</u> (STRUCTURES) (2) (6)	4C	2.40%	4C	2.30%	4C	2.30%
<u>FARM HOME ADMINISTRATION</u> (MUNICIPALITIES UNDER 10,000 POPULATION-STRUCTURES) (7)	4D	1.70%	4D	2.00%	4D	2.00%
<u>SECTION 8 (STRUCTURES)</u>	4C	2.40%	4C	2.30%	4C	2.30%
<u>MANUFACTURED HOME PARK LAND</u>			4C	3.00%	4C	2.30%
<u>COMMERCIAL-INDUSTRIAL</u> LAND AND BUILDINGS (3)						
BASE: AMOUNT-PERCENTAGE	3A	\$100,000- 3.30%	3A	\$100,000- 3.20%	3A	\$100,000- 3.10%
EXCESS: PERCENTAGE	3A	5.06%	3A	4.95%	3A	4.75%
<u>MACHINERY (4)</u>						
<u>EMPLOYMENT PROPERTY</u>	3B		3B		3B	
COMPETITIVE CITY OR ZONE						
BASE: AMOUNT-PERCENTAGE		\$50,000- 2.40%		\$50,000- 2.30%		\$50,000- 2.30%
EXCESS: PERCENTAGE		3.60%		3.60%		3.60%
BORDER CITY						
BASE: AMOUNT-PERCENTAGE		\$100,000- 3.30%		\$100,000- 3.20%		\$100,000- 3.10%
EXCESS: PERCENTAGE		5.06%		4.95%		4.75%
<u>VACANT LAND (11)</u>	5	5.06%	5	4.95%	5	4.75%
<u>PUBLIC UTILITY</u> LAND AND BUILDINGS (3)						
BASE: AMOUNT-PERCENTAGE	3A	3.30%	3A	3.20%	3A	3.10%
EXCESS: PERCENTAGE	3A	5.06%	3A	4.95%	3A	4.75%
<u>MACHINERY</u>	5	5.06%	5	4.95%	5	4.75%
<u>PARKING RAMP (6)</u>		-		-		-
<u>REFINERY (5)</u>		-		-		-
<u>UNMINED IRON ORE</u>	5	5.06%	5	4.95%	5	4.75%
<u>"LOW RECOVERY" IRON ORE</u>	5	5.06%	5	4.95%	5	4.75%
<u>ALL OTHER PROPERTY NOT INCLUDED IN ANY OTHER CLASS</u>					5	4.75%

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1972 - 1994
PART B (cont.)

DESCRIPTION	CLASS	1993	1994	
<u>TITLE II NATIONAL HOUSING</u> (STRUCTURES) (2) (6)	4C	2.30%	2.30%	FOOTNOTES:
<u>FARM HOME ADMINISTRATION</u> (MUNICIPALITIES UNDER 10,000 POPULATION-STRUCTURES) (7)	4D	2.00%	2.00%	1) PRIOR TO 1980, CLASSIFIED AS 3D AT 40%
<u>SECTION 8 (STRUCTURES)</u>	4C	2.30%	2.30%	2) INCLUDES FHA STRUCTURES IN MUNICIPALITIES OVER 10,000 IN POPULATION.
<u>MANUFACTURED HOME PARK LAND</u>	4C	2.00%	2.00%	3) PRIOR TO 1982, CLASSIFIED AS 4A AT 43%.
<u>COMMERCIAL-INDUSTRIAL</u> LAND AND BUILDINGS (3)	3A	\$100,000- 3.00%	\$100,000- 3.00%	4) SUBSEQUENT TO 1973 WAS CLASSIFIED AS EXEMPT.
BASE: AMOUNT-PERCENTAGE	3A	4.70%	4.60%	5) SUBSEQUENT TO 1974 WAS CLASSIFIED AS COMMERCIAL - INDUSTRIAL.
EXCESS: PERCENTAGE				6) SUBSEQUENT TO 1977 WAS CLASSIFIED AS COMMERCIAL - INDUSTRIAL.
<u>MACHINERY (4)</u>				7) THESE CLASSIFICATION PERCENTAGES WERE ONLY USED TO DETERMINE REDUCED ASSES- MENT CREDIT BEGINNING WITH TAXES PAY- ABLE 1981. THE REDUCED ASSESSMENT CREDIT WAS ELIMINATED EFFECTIVE WITH TAXES PAYABLE 1984.
<u>EMPLOYMENT PROPERTY</u>	3B			8) THE NUMBER OF DAYS CHANGED TO 225 EFFECTIVE WITH TAXES PAYABLE 1990, AND TO 250 EFFECTIVE WITH TAXES PAYABLE 1992.
COMPETITIVE CITY OR ZONE				9) REPEALED IN PAYABLE YEAR 1990, NOW ASSESSED AS CLASS 4A.
BASE: AMOUNT-PERCENTAGE		\$50,000- 2.30%	\$50,000- 2.30%	10) INCLUDED IN RESIDENTIAL NON-HSTD (3 OR LESS) EFFECTIVE IN PAYABLE YEAR 1993.
EXCESS: PERCENTAGE		3.60%	3.60%	11) ELIMINATED EFFECTIVE IN PAYABLE YEAR 1993.
<u>BORDER CITY</u>				
BASE: AMOUNT-PERCENTAGE		\$100,000- 3.00%	\$100,000- 3.00%	
EXCESS: PERCENTAGE		4.70%	4.60%	
<u>VACANT LAND (11)</u>	5			
<u>PUBLIC UTILITY</u> LAND AND BUILDINGS (3)				
BASE: AMOUNT-PERCENTAGE	3A	3.00%	3.00%	
EXCESS: PERCENTAGE	3A	4.70%	4.60%	
<u>MACHINERY</u>	5	4.70%	4.60%	
<u>PARKING RAMP (6)</u>		-	-	
<u>REFINERY (5)</u>		-	-	
<u>UNMINED IRON ORE</u>	5	4.70%	4.60%	
<u>"LOW RECOVERY" IRON ORE</u>	5	4.70%	4.60%	
<u>ALL OTHER PROPERTY NOT INCLUDED IN ANY OTHER CLASS</u>	5	4.70%	4.60%	

TABLE 13 GENERAL AND DEBT LEVY BY GOVERNMENTAL UNIT TAXES PAYABLE 1972 - 1994 PART A

	Taxes Payable	COUNTY		CITY (3)		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
1993		59,380,005	953,264,229	74,736,982	453,497,969	1,156,000	66,905,651
1994		58,737,547	989,957,867	87,716,020	461,533,208	1,185,366	68,033,440

TABLE 13
GENERAL AND DEBT LEVY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1972 - 1994
PART B

Taxes Payable	SCHOOL DISTRICT (3)		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
1993	129,297,989	1,490,407,907	290,285,441	78,026,652	554,856,417	3,042,102,408	3,596,958,825
1994	166,343,689	1,501,691,228	281,578,430	80,318,723	595,561,052	3,101,534,466	3,697,095,518

(1) Includes tax increment financing district levy. Does not include special assessments. The amounts of this levy can be found in Table 5, Page 38.

(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 36.

(3) Includes market value based levies.

TABLE 14
DISPARITY REDUCTION AID
BEFORE AND AFTER THE 90% LIMITATION
BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1989 - 1994

DISPARITY REDUCTION AID BEFORE 90% LIMITATION

<u>TAXES PAYABLE</u>	<u>COUNTY</u>	<u>* CITY/ TOWNSHIP</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
1989	\$ 22,632,755	\$ 22,580,816	\$ 19,733,226	\$ 407,644	\$ 65,354,441
1990	15,725,678	15,714,430	13,676,042	291,007	45,407,157
1991	15,505,251	15,516,175	13,489,239	277,215	44,787,880
1992	15,093,568	15,109,130	13,138,406	268,581	43,609,685
1993	14,817,130	14,831,587	12,895,528	262,600	42,806,845
1994	14,548,739	1,020,783	12,636,756	253,011	28,459,289

DISPARITY REDUCTION AID AFTER 90% LIMITATION

<u>TAXES PAYABLE</u>	<u>COUNTY</u>	<u>* CITY/ TOWNSHIP</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
1989	\$ 21,713,120	\$ 22,082,792	\$ 18,847,028	\$ 398,364	\$ 63,041,304
1990	14,998,756	15,055,400	12,882,760	273,210	43,210,126
1991	14,905,795	15,075,139	12,942,908	271,892	43,195,734
1992	14,728,728	14,872,469	12,730,131	254,834	42,586,162
1993	14,653,365	14,764,480	12,792,747	254,546	42,465,138
1994	14,494,378	1,017,114	12,622,768	242,080	28,376,320

* Beginning with Taxes Payable in 1994, City Disparity Reduction Aid amounts are included with Local Government Aid.

TABLE 15
CERTIFIED EQUALIZATION AID TO CITIES
TAXES PAYABLE 1990 - 1993

<u>TAXES PAYABLE</u>	<u>TOTAL</u>
1990	\$ 19,514,037
1991	19,485,684
1992	19,427,038
1993	20,011,000

Note: Effective with taxes payable 1994, Equalization Aid was folded into Local Government Aid.

TABLE 16
CERTIFIED HOMESTEAD AND AGRICULTURAL
CREDIT AID (HACA) BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1990 - 1994

<u>TAXES PAYABLE</u>		<u>COUNTY</u>		<u>CITY</u>		<u>TOWNSHIP</u>		<u>SCHOOL DISTRICT</u>		<u>SPECIAL TAXING DISTRICT</u>		<u>TOTAL</u>
1990	\$	294,380,245	\$	143,523,412	\$	19,907,344	\$	164,184,945	\$	28,277,162	\$	650,273,108
1991		176,365,417		158,504,917		21,617,844		149,885,409		28,741,932		535,115,519
1992		144,816,629		173,191,238		22,920,592		171,182,555		26,978,877		539,089,891
1993		176,747,590		189,181,030		24,413,781		192,484,218		29,915,180		612,741,799
1994		195,655,814		195,471,977		26,279,442		144,418,312		31,015,447		592,840,992

TABLE 17 NUMBER OF AGRICULTURAL, NON-AGRICULTURAL AND TOTAL HOMESTEADS TAXES PAYABLE 1975 - 1994

<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
1993	109,501	1,094,301	1,203,802
1994	110,602	1,131,493	1,242,095

TABLE 18
TACONITE HOMESTEAD CREDIT, PERCENTAGES AND MAXIMUMS
TAXES PAYABLE 1972 - 1994

Taxes Payable	Taconite Homestead Credit (1)		Percentages and Maximums	
	Taconite Credit Amount	Total Number Receiving	Percentages	Maximums
1972	\$ 2,814,419	—	21.0 or 27.0%	\$150.00 or \$190.00
1973	2,617,416	—	21.0 or 27.0%	\$150.00 or \$190.00
1974	3,250,178	46,753	21.0 or 27.0%	\$150.00 or \$190.00
1975	3,648,072	51,504	21.0 or 27.0%	\$150.00 or \$190.00
1976	9,263,039	53,828	52.0 or 60.0%	\$300.00 or \$350.00
1977(2)	9,066,923	55,951	49.7 or 57.3%	\$287.00 or \$334.00
1978(2)	9,524,963	59,919	48.9 or 56.7%	\$283.00 or \$331.00
1979	11,748,570	61,090	57.0 or 66.0%	\$345.00 or \$400.00
1980	13,006,426	60,794	57.0 or 66.0%	\$360.00 or \$415.00
1981	14,398,085	59,728	57.0 or 66.0%	\$375.00 or \$430.00
1982	16,412,340	53,218	57.0 or 66.0%	\$390.00 or \$445.00
1983	17,854,916	52,237	57.0 or 66.0%	\$405.00 or \$460.00
1984	19,416,876	50,321	57.0 or 66.0%	\$420.00 or \$475.00
1985	10,460,191	51,587	57.0 or 66.0%	\$435.00 or \$490.00
1986	10,777,180	51,361	57.0 or 66.0%	\$450.00 or \$505.00
1987	11,203,839	50,862	57.0 or 66.0%	\$465.00 or \$520.00
1988	11,125,532	50,698	57.0 or 66.0%	\$480.00 or \$535.00
1989	8,316,100	50,563	57.0 or 66.0%	\$495.00 or \$550.00
1990(3)	7,869,129	51,361	57.0 or 66.0%	\$234.60 or \$259.90
1991	8,173,914	51,817	57.0 or 66.0%	\$241.50 or \$266.80
1992	8,568,713	47,646	57.0 or 66.0%	\$248.40 or \$273.70
1993	9,271,575	52,878	57.0 or 66.0%	\$255.30 or \$280.60
1994	11,439,498	52,315	57.0 or 66.0%	\$262.20 or \$287.50

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

1981...\$419,537	1985...\$311,485	1988...\$347,560	1991...\$342,031
1982... 465,160	1986... 336,928	1989... 328,575	1992... 339,307
1983... 504,017	1987... 344,826	1990... 310,054	1993... 380,291
1984... 588,618			1994... 415,872

(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 19
AGRICULTURAL PRESERVES, COUNTY CONSERVATION, DISASTER, ENTERPRISE ZONE, NATIVE PRAIRIE,
POWER LINE, REDUCED ASSESSMENT, SMALL BUSINESS, DISPARITY REDUCTION AND WETLANDS CREDITS
TAXES PAYABLE 1981 - 1994
PART A

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

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

AGRICULTURAL PRESERVES CREDIT (3)					
Taxes Payable	Number of Parcels	Number of Acres	Assessed (2) Value	Credit Amount	105% Avg. Twp. Rate
1983	1,085	52,380	\$11,191,088	\$125,054	77 Mills
1984	1,716	85,028	20,212,097	340,215	75 Mills
1985	2,546	136,682	34,789,901	390,855	80 Mills
1986	2,953	153,527	34,219,215	650,582	82 Mills
1987	3,332	176,433	30,522,466	483,676	90 Mills
1988	1,986	139,917	21,117,117	233,623	120 Mills
1989	1,954	129,794	2,622,229	43,684	92 %
1990	1,489	104,526	1,077,414	45,885	96 %
1991	1,144	69,221	703,514	52,851	99 %
1992	1,809	130,016	1,354,310	108,162	104 %
1993	2,391	168,385	1,822,513	325,037	108 %
1994	2,426	169,638	1,400,119	288,808	117 %

DISASTER CREDIT					
Taxes Payable	Number of Parcels	Market Value Difference	Assessed Value Difference (2)	Credit TIF	Credit Other
1984	436	NA	\$571,658	\$-0-	\$58,582
1985	389	NA	714,804	-0-	71,575
1986	-0-	NA	-0-	-0-	-0-
1987	-0-	NA	-0-	-0-	-0-
1988	423	NA	436,207	-0-	52,975
1989	-0-	NA	-0-	-0-	-0-
1990	87	NA	1,497	-0-	1,416
1991	-0-	NA	-0-	-0-	-0-
1992	132	NA	3,482	-0-	4,044
1993	590	1,700,100	31,002	-0-	36,094
1994	-0-	NA	-0-	-0-	-0-

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

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

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

TABLE 19
AGRICULTURAL PRESERVES, COUNTY CONSERVATION, DISASTER, ENTERPRISE ZONE, NATIVE PRAIRIE,
POWER LINE, REDUCED ASSESSMENT, SMALL BUSINESS, DISPARITY REDUCTION AND WETLANDS CREDITS
TAXES PAYABLE 1981 - 1994
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
1993	15	32,745	6,099	17,829
1994	15	42,325	4,710	19,278

**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

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
1993	1,554	609,811	3,402,059
1994	1,535	775,436	3,668,342

POWER LINE CREDIT					
Taxes	Assessed	Levy	# of Parcels		Credit
Payable	Value (1)	Amount	Under Max.	At Max.	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
1993	406,931	488,633	1,244	644	144,326
1994	396,525	492,068	1,239	664	137,208

SMALL BUSINESS CREDIT (3)

Taxes Payable	Number of Parcels	Credit TIF	Credit Other
1988	\$57,022	\$1,556,991	\$20,490,299

COUNTY CONSERVATION CREDIT

Taxes Payable	Number of Parcels	Number of Acres	Credit Amount
1989	300	25,716	\$38,586
1990	501	40,583	60,625
1991	979	78,876	117,919
1992	1,024	82,803	123,959
1993	1,297	107,320	160,645
1994	1,550	127,985	191,334

- (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 20
AGRICULTURAL PRESERVE CREDIT TAX RATE DATA
TAXES PAYABLE 1982 - 1994

STATEWIDE AVERAGE TAX RATE IN TOWNS		AGRICULTURAL PRESERVE TAX RATE (1)	
TAXES PAYABLE	TAX RATE	TAXES PAYABLE	TAX RATE
1982	73 Mills	1983	77 Mills
1983	71 Mills	1984	75 Mills
1984	76 Mills	1985	80 Mills
1985	78 Mills	1986	82 Mills
1986	86 Mills	1987	90 Mills
1987	97 Mills	1988	102 Mills
1988	88 %	1989	92 %
1989	91 %	1990	96 %
1990	94 %	1991	99 %
1991	99 %	1992	104 %
1992	103 %	1993	108 %
1993	111 %	1994	117 %

METRO AREA AVERAGE TAX RATE IN TOWNS

COUNTY	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
	(Mills)	(Mills)	(Mills)	(Mills)	(Mills)	(Mills)	(Percent)	(Percent)	(Percent)	(Percent)	(Percent)	(Percent)
ANOKA	90.428	96.138	95.155	97.135	102.594	106.959	93.873	93.024	101.020	109.869	116.246	112.552
CARVER	86.715	91.755	91.015	102.797	101.926	111.297	86.679	99.168	100.913	114.085	128.830	136.993
DAKOTA	80.031	87.702	88.216	94.871	104.792	96.511	85.618	84.323	92.150	98.233	109.514	107.163
HENNEPIN	103.067	109.633	105.747	109.687	110.817	110.042	99.443	102.284	105.274	118.807	120.911	123.817
RAMSEY	97.280	101.290	104.029	106.743	109.167	109.363	92.182	103.476	118.562	121.834	121.604	134.260
SCOTT	94.880	93.269	96.812	100.107	114.191	108.891	95.800	91.002	102.929	111.061	114.150	125.842
WASHINGTON	90.044	93.979	92.613	97.819	100.335	103.539	87.462	86.750	98.536	102.904	112.201	112.717

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

TABLE 21
RESIDENTIAL AND FARM HOMESTEAD PROPERTY TAXES AND CREDITS
TAXES PAYABLE 1974 - 1994

		<u>Gross Tax</u>		<u>Credits</u>		<u>Net Tax</u>	
	<u>Taxes Payable</u>	<u>Amount</u>	<u>Percent Change</u>	<u>Amount</u>	<u>Percent Change</u>	<u>Amount</u>	<u>Percent Change</u>
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
	1993	NA		NA		1,267,530,547	10.3
	1994	NA		NA		1,411,650,523	11.4
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
	1993	NA		NA		186,907,461	15.0
	1994	NA		NA		176,502,673	-5.6

TABLE 21 (CONTINUED)
RESIDENTIAL AND FARM HOMESTEAD PROPERTY TAXES AND CREDITS
TAXES PAYABLE 1974 - 1994

	Taxes Payable	Gross Tax		Credits		Net Tax	
		Amount	Percent Change	Amount	Percent Change	Amount	Percent Change
Total	1974	\$562,165,754		\$199,296,294		\$362,869,460	
Homesteads	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
	1993	NA		NA		1,454,438,008	10.9
	1994	NA		NA		1,588,153,196	9.2

(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 1984-1989, 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 15.

TABLE 22
CREDIT ADJUSTMENT AMOUNTS FOR PRIOR YEARS
FOR REAL PROPERTY
TAXES PAYABLE 1974 - 1994

<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	-73367	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	-83668	1,673,131	34,015	3,079	103,253
1988	83,613	2,171,911	35,054	1,724	158,238
1989	92,692	3,262,455	38,947	1,231	154,041
1990	90,198	3,187,576	36,643	4,197	---
1991	78,527	967,640	26,570	2,548	---
1992	3,745	199,253	18,318	1,576	---
1993	---	156,195	18,729	730	---
1994	11,355	30,994	33,410	1,004	---

- (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 - 1993), disaster and enterprise zone credits (1985-1993), small business credit (1989-1990), agricultural credit (1990-1992), disparity reduction credit (1990-1993), and county conservation credit (1990-1993).
- (2) Prior year homestead credit adjustment amounts for tax increment financing districts were first reported separately in 1981.
- (3) Prior to payable year 1977, agricultural aid was based on a state financed mill rate differential as opposed to the agricultural credit referenced in this table.

TABLE 23
POWER LINE TAXES
TAXES PAYABLE 1960 - 1994 (1)

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

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

(2) Includes market value based tax.

TABLE 24
TAX INCREMENT FINANCING DISTRICTS INCREMENT VALUES, TAXES, AND CREDITS
TAXES PAYABLE 1974 - 1994

TAXES PAYABLE	NUMBER OF		TOTAL ASSESSED	INCREMENT	PERCENT OF TIF TO TOTAL	INCREMENT	HOMESTEAD	REDUCED	ENTERPRISE	AGRI-	DISPARITY	TACONITE
	CITIES	TOWNS	VALUE (1)	VALUE	VALUE	TAX	CREDIT	ASSESSMENT CREDIT	ZONE CREDIT	CULTURAL CREDIT	REDUCTION CREDIT	CREDIT
1974	4	-	\$1,495,744,646	\$3,634,483	0.243	\$ 437,085	-	-	-	-	-	-
1975	10	-	2,485,445,784	20,036,557	0.806	2,689,574	-	-	-	-	-	-
1976	21	-	3,386,292,474	26,220,175	0.774	3,181,516	\$49,485	-	-	-	-	-
1977	29	-	3,852,929,963	32,127,149	0.834	3,939,863	91,562	-	-	-	-	-
1978	42	-	4,933,144,413	43,380,473	0.879	5,306,640	115,891	-	-	-	-	-
1979	57	-	5,779,512,957	62,286,066	1.078	7,418,288	138,877	-	-	-	-	-
1980	81	-	7,177,174,340	102,280,206	1.425	11,305,114	455,846	-	-	-	-	-
1981	99	-	9,359,881,660	223,310,857	2.386	22,489,390	819,275	\$1,181,415	-	-	-	-
1982	122	-	11,004,551,716	332,367,840	3.020	35,141,374	1,316,225	1,392,016	-	-	-	-
1983	127	-	12,683,306,888	437,194,546	3.447	46,425,859	1,592,479	1,571,205	-	-	-	-
1984	156	3	14,536,408,180	516,587,125	3.554	58,154,901	1,829,787	-	\$159,020	-	-	-
1985	177	4	16,082,621,847	635,897,231	3.954	70,761,120	2,199,054	-	161,678	-	-	-
1986	217	7	17,748,842,074	800,406,816	4.510	92,355,076	2,927,431	-	188,447	-	-	-
1987	240	8	19,572,677,227	996,907,289	5.093	117,465,743	3,466,074	-	211,738	-	-	-
1988	253	9	21,445,564,357	1,246,503,585	5.812	154,372,728	4,109,386	-	194,596	-	-	-
1989(1)	271	12	2,870,394,117	182,846,710	6.370	183,983,207	5,194,723	-	70,765	49,014	255,392	-
1990	297	12	2,454,654,587	186,491,610	7.597	192,295,363	-	-	48,695	-	281,466	-
1991	315	14	2,562,905,046	204,893,672	7.994	230,125,125	-	-	51,641	-	268,871	-
1992	310	21	2,493,572,563	210,850,640	8.456	255,788,716	-	-	6,103	-	429,597	-
1993	314	21	2,443,331,143	215,122,620	8.804	278,915,518	-	-	6,099	-	609,811	6,509
1994	323	22	2,438,288,925	201,339,456	8.257	268,517,539	-	-	4,710	-	775,436	12,204

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

TABLE 25
FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION VALUES AND TAX AMOUNTS
TAXES PAYABLE 1975 - 1994 (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 %
	1993	19,033,330	3,934,120	35,551,500	168,000,608	47,166,135	4,657,497	10,751,193	289,093,101	123.488 %
	1994	18,341,321	3,851,566	35,651,723	159,342,343	44,840,187	3,850,905	11,140,632	277,018,677	133.229 %
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	
	1993	36,711,232	5,848,432	34,014,522	117,900,000	69,177,065	6,970,753	18,472,379	289,094,383	
	1994	35,339,418	5,386,650	32,083,890	114,478,741	65,695,810	6,412,186	17,624,987	277,021,682	

(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 25
FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION VALUES AND TAX AMOUNTS
TAXES PAYABLE 1975 - 1994 (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 %
	1993	23,503,901	4,858,164	43,901,845	207,460,950	58,240,291	5,753,657	13,276,445	356,995,253	123.488 %
	1994	24,435,962	5,131,400	47,498,425	212,290,214	59,740,074	5,130,524	14,842,573	369,069,172	133.229 %
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	
	1993	41,607,349	7,297,494	38,148,208	148,461,512	91,334,555	8,940,720	21,207,902	356,997,740	
	1994	42,992,083	7,343,958	38,960,277	158,730,570	90,315,027	8,593,891	22,136,140	369,071,946	

(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 26
MANUFACTURED HOME PERSONAL PROPERTY
HOMESTEAD BASE VALUES AND CLASSIFICATION RATIOS
TAXES PAYABLE 1973-1994

Taxes Payable	Homestead Base Value		Classification Ratios (2)	
	Farm (1)	Residential	Farm (2)	Residential
1973 - 1975	—	\$12,000	—	25%-40%
1976	—	\$13,000	—	25%-40%
1977	—	\$15,000	—	25%-40%
1978	—	\$17,000	—	22%-36%
1979	—	\$21,000	—	20%-33 1/3%
1980	—	\$25,000	—	18%-30%
1981	\$50,000	\$25,000-\$25,000-\$50,000	14%-19%	16%-22%-28%
1982, 1983	\$54,000	\$27,000-\$27,000-\$54,000	14%-19%	16%-22%-28%
1984	\$60,000	\$30,000-\$30,000-\$60,000	14%-19%	17%-19%-30%
1985	\$62,000	\$31,000-\$31,000-\$62,000	14%-19%	17%-19%-30%
1986	\$64,000	\$64,000	14%-18%	18%-29%
1987	\$65,000	\$65,000	14%-18%	18%-28%
1988	\$66,000	\$68,000	14%-18%	17%-27%
1989(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%
1993	\$72,000	\$72,000	1.00%-2.00%	1.00%-2.00%

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

(2) Farm 1981-1989: % up to base value - % over base value
1990-1992: % 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 27
MANUFACTURED HOME MARKET VALUES, TOTAL TAX CAPACITY, TAXES LEVIED,
CREDIT AMOUNTS, NUMBER OF ASSESSMENTS AND NET TAX
TAXES PAYABLE 1973 - 1993

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
1992	56,037	460,523,450	3,901,852	1,823,263	5,725,115	2,246,767	960,200	211,146	3,074,723
1993	55,631	462,242,771	3,905,550	1,668,607	5,574,157	2,272,328	972,929	217,977	3,336,446

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

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

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

TABLE 27
MANUFACTURED HOME MARKET VALUES, TOTAL TAX CAPACITY, TAXES LEVIED,
CREDIT AMOUNTS, NUMBER OF ASSESSMENTS AND NET TAX
TAXES PAYABLE 1973 - 1993

Taxes Payable	Taxes Levied			Homestead Credit ⁽³⁾		Taconite Homestead Credit	Agricultural Credit ⁽³⁾	Reduced Assessment Credit	Total Net Tax 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
1992	119,375	-	6,612,211	-	-	63,159	-	-	6,549,052
1993	124,404	-	6,924,081	-	-	73,177	-	-	6,850,904

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

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

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

TABLE 28
COMPARISON OF PAYABLE 1993 AND 1994 TAX DATA BY COUNTY
PART A - COUNTY, CITY AND TOWNSHIP LEVY

COUNTY	COUNTY LEVY			CITY LEVY *			TOWN LEVY		
	1993	1994	PERCENT CHANGE	1993	1994	PERCENT CHANGE	1993	1994	PERCENT CHANGE
AITKIN	\$ 4,927,733	\$ 5,027,728	2.03 %	\$ 296,182	\$ 332,290	12.19 %	\$ 1,056,819	\$ 1,082,956	2.47 %
ANOKA	36,459,036	37,720,707	3.46 %	19,792,916	22,005,952	11.18 %	1,686,692	881,579	-47.73 %
BECKER	7,323,903	7,809,633	6.63 %	1,046,788	1,099,061	4.99 %	1,121,918	1,123,608	0.15 %
BELTRAMI	6,729,093	7,365,798	9.46 %	898,463	970,320	8.00 %	962,580	960,252	-0.24 %
BENTON	5,553,404	6,312,344	13.67 %	2,472,387	2,533,441	2.47 %	455,966	494,532	8.46 %
BIG STONE	1,409,692	1,456,574	3.33 %	435,098	459,895	5.70 %	157,329	154,974	-1.50 %
BLUE EARTH	11,135,022	11,468,379	2.99 %	5,414,823	5,616,331	3.72 %	1,122,480	1,125,824	0.30 %
BROWN	4,133,752	4,319,008	4.48 %	1,991,079	2,203,340	10.66 %	394,120	395,862	0.44 %
CARLTON	7,368,385	7,964,880	8.10 %	2,283,225	2,299,151	0.70 %	983,540	1,080,412	9.85 %
CARVER	11,185,632	12,260,492	9.61 %	5,088,110	5,621,714	10.49 %	876,670	1,007,356	14.91 %
CASS	7,919,114	8,109,488	2.40 %	1,135,476	1,150,718	1.34 %	1,501,426	1,581,775	5.35 %
CHIPPEWA	3,364,071	3,224,644	-4.14 %	1,220,981	1,286,807	5.39 %	377,783	364,673	-3.47 %
CHISAGO	7,497,264	8,098,997	8.03 %	2,035,563	2,240,375	10.06 %	1,014,492	1,206,796	18.96 %
CLAY	8,874,039	9,305,994	4.87 %	2,706,528	2,795,848	3.30 %	578,889	558,160	-3.58 %
CLEARWATER	3,369,125	3,289,804	-2.35 %	181,495	200,391	10.41 %	232,611	251,878	8.28 %
COOK	2,316,845	2,678,376	15.60 %	357,918	363,441	1.54 %	58,425	79,530	36.12 %
COTTONWOOD	3,476,464	3,612,633	3.92 %	976,463	969,672	-0.70 %	512,816	447,564	-12.72 %
CROW WING	10,672,326	11,313,861	6.01 %	4,220,143	4,594,531	8.87 %	1,628,591	1,777,616	9.15 %
DAKOTA	51,026,991	54,232,336	6.28 %	41,070,194	44,069,975	7.30 %	949,243	1,051,810	10.81 %
DODGE	2,679,115	2,827,581	5.54 %	1,045,864	1,293,516	23.68 %	482,798	499,367	3.43 %
DOUGLAS	6,358,954	7,005,452	10.17 %	1,617,968	1,771,219	9.47 %	1,254,179	1,284,772	2.44 %
FARIBAULT	3,309,390	3,400,263	2.75 %	1,208,781	1,420,955	17.55 %	711,585	693,764	-2.50 %
FILLMORE	3,042,668	3,165,450	4.04 %	1,522,080	1,747,936	14.84 %	870,445	860,493	-1.14 %
FREEBORN	6,811,804	6,774,210	-0.55 %	1,735,350	1,830,336	5.47 %	697,960	691,489	-0.93 %
GOODHUE	9,645,383	10,158,715	5.32 %	10,061,090	10,751,541	6.86 %	1,434,526	1,476,523	2.93 %
GRANT	1,680,509	1,754,658	4.41 %	413,937	445,064	7.52 %	201,626	198,319	-1.64 %
HENNEPIN	292,237,926	298,478,748	2.14 %	204,098,167	204,647,756	0.27 %	270,832	270,538	-0.11 %
HOUSTON	2,935,185	3,015,144	2.72 %	874,732	1,098,145	25.54 %	495,695	547,903	10.53 %
HUBBARD	3,923,904	4,120,030	5.00 %	289,401	347,700	20.14 %	1,030,540	1,036,324	0.56 %
ISANTI	5,406,259	5,995,414	10.90 %	1,384,680	1,490,901	7.67 %	1,006,096	1,046,822	4.05 %

TABLE 28
COMPARISON OF PAYABLE 1993 AND 1994 TAX DATA BY COUNTY
PART A - COUNTY, CITY AND TOWNSHIP LEVY

COUNTY	COUNTY LEVY			CITY LEVY *			TOWN LEVY		
	1993	1994	PERCENT CHANGE	1993	1994	PERCENT CHANGE	1993	1994	PERCENT CHANGE
ITASCA	\$ 15,227,855	\$ 15,231,153	0.02 %	\$ 3,079,367	\$ 3,272,257	6.26 %	\$ 1,780,162	\$ 1,920,274	7.87 %
JACKSON	3,580,356	3,735,335	4.33 %	627,343	704,042	12.23 %	680,800	650,758	-4.41 %
KANABEC	2,867,266	3,032,564	5.77 %	229,406	225,631	-1.65 %	301,830	313,443	3.85 %
KANDIYOHI	8,344,421	8,507,083	1.95 %	2,545,988	2,629,653	3.29 %	873,393	871,498	-0.22 %
KITTSOON	1,629,935	1,630,184	0.02 %	340,741	350,884	2.98 %	389,791	365,960	-6.11 %
KOOCHICHING	2,575,702	2,580,920	0.20 %	1,375,010	1,415,737	2.96 %	41,680	40,531	-2.76 %
LAC QUI PARLE	1,709,701	1,719,318	0.56 %	574,247	629,334	9.59 %	350,242	324,552	-7.33 %
LAKE	3,601,921	3,752,245	4.17 %	605,921	744,934	22.94 %	335,589	358,573	6.85 %
LAKEWOODS	1,187,774	1,204,011	1.37 %	83,973	86,856	3.43 %	170,941	167,079	-2.26 %
LE SUEUR	4,520,382	4,646,411	2.79 %	1,658,817	1,913,708	15.37 %	546,804	572,222	4.65 %
LINCOLN	1,952,817	2,084,197	6.73 %	250,625	261,865	4.48 %	226,625	206,703	-8.79 %
78 LYON	4,793,574	5,234,203	9.19 %	2,017,365	2,276,917	12.87 %	367,849	352,266	-4.24 %
MCLEOD	5,869,240	5,948,508	1.35 %	3,344,560	3,617,237	8.15 %	558,084	576,016	3.21 %
MAHNOMEN	1,747,186	2,078,707	18.97 %	121,703	202,877	66.70 %	140,972	136,601	-3.10 %
MARSHALL	1,945,529	1,931,682	-0.71 %	354,968	395,396	11.39 %	661,478	627,358	-5.16 %
MARTIN	4,748,111	4,678,097	-1.47 %	1,946,575	1,994,797	2.48 %	738,878	723,087	-2.14 %
MEEKER	3,825,374	3,897,337	1.88 %	991,991	982,139	-0.99 %	1,003,670	1,053,360	4.95 %
MILLE LACS	5,251,262	5,438,034	3.56 %	916,843	955,849	4.25 %	472,111	481,085	1.90 %
MORRISON	6,489,038	6,618,588	2.00 %	1,074,496	1,139,393	6.04 %	935,853	939,134	0.35 %
MOWER	7,766,124	7,646,404	-1.54 %	2,529,792	2,576,537	1.85 %	940,895	997,490	6.02 %
MURRAY	2,335,291	2,503,449	7.20 %	390,209	398,745	2.19 %	436,623	423,218	-3.07 %
NICOLLET	6,042,303	6,211,475	2.80 %	2,095,496	2,243,101	7.04 %	470,570	479,886	1.98 %
NOBLES	3,587,041	3,508,211	-2.20 %	1,721,025	1,834,888	6.62 %	514,292	495,367	-3.68 %
NORMAN	2,053,228	2,136,408	4.05 %	408,416	423,764	3.76 %	295,719	272,150	-7.97 %
OLMSTED	26,075,115	26,588,494	1.97 %	12,833,979	13,639,701	6.28 %	1,587,832	1,611,474	1.49 %
OTTER TAIL	9,628,962	9,977,237	3.62 %	2,490,215	2,672,103	7.30 %	2,173,458	2,268,381	4.37 %
PENNINGTON	2,512,003	2,642,260	5.19 %	881,018	930,667	5.64 %	170,030	178,345	4.89 %
PINE	5,173,618	5,046,922	-2.45 %	725,246	826,102	13.91 %	832,540	898,935	7.97 %
PIPESTONE	2,434,010	2,688,342	10.45 %	559,826	603,181	7.74 %	219,186	205,347	-6.31 %
POLK	8,071,637	7,906,365	-2.05 %	2,421,518	2,475,825	2.24 %	1,219,453	1,206,143	-1.09 %

TABLE 28
COMPARISON OF PAYABLE 1993 AND 1994 TAX DATA BY COUNTY
PART A - COUNTY, CITY AND TOWNSHIP LEVY

COUNTY	COUNTY LEVY			CITY LEVY *			TOWN LEVY		
	1993	1994	PERCENT CHANGE	1993	1994	PERCENT CHANGE	1993	1994	PERCENT CHANGE
POPE	\$ 2,265,604	\$ 2,334,515	3.04 %	\$ 655,609	\$ 749,749	14.36 %	\$ 391,498	\$ 376,720	-3.77 %
RAMSEY	115,641,649	118,486,289	2.46 %	75,210,385	76,650,307	1.91 %	641,791	726,946	13.27 %
RED LAKE	910,920	937,218	2.89 %	321,973	278,238	-13.58 %	146,856	149,118	1.54 %
REDWOOD	3,798,534	3,932,226	3.52 %	1,377,312	1,438,946	4.47 %	593,947	577,786	-2.72 %
RENVILLE	3,571,110	3,826,269	7.15 %	1,564,153	1,681,209	7.48 %	772,785	744,069	-3.72 %
RICE	7,102,396	7,527,525	5.99 %	3,381,211	3,798,184	12.33 %	845,732	910,152	7.62 %
ROCK	2,017,219	1,907,817	-5.42 %	407,195	446,958	9.77 %	402,255	413,172	2.71 %
ROSEAU	2,115,341	2,115,301	0.00 %	859,618	1,055,640	22.80 %	305,540	336,027	9.98 %
ST. LOUIS	50,726,792	53,023,802	4.53 %	14,978,619	15,678,758	4.67 %	3,660,039	3,832,583	4.71 %
SCOTT	14,773,224	16,531,766	11.90 %	6,937,938	7,987,561	15.13 %	857,801	991,980	15.64 %
SHERBURNE	10,279,633	11,210,656	9.06 %	7,074,621	7,509,932	6.15 %	1,097,185	1,155,333	5.30 %
SIBLEY	3,542,876	3,638,946	2.71 %	905,064	1,003,512	10.88 %	533,635	529,037	-0.86 %
STEARNS	20,357,394	21,227,279	4.27 %	10,908,304	11,387,343	4.39 %	3,622,014	3,768,145	4.03 %
STEELE	5,009,630	5,351,483	6.82 %	2,459,530	2,597,857	5.62 %	499,974	477,810	-4.43 %
STEVENS	2,269,538	2,156,670	-4.97 %	636,735	636,860	0.02 %	212,197	207,115	-2.39 %
SWIFT	2,896,992	2,835,847	-2.11 %	539,094	569,636	5.67 %	297,409	285,609	-3.97 %
TODD	4,504,411	4,611,709	2.38 %	637,351	699,011	9.67 %	774,238	805,321	4.01 %
TRAVERSE	1,677,730	1,647,134	-1.82 %	336,757	389,108	15.55 %	158,613	137,169	-13.52 %
WABASHA	4,175,808	4,606,207	10.31 %	1,433,051	1,453,305	1.41 %	517,359	487,811	-5.71 %
WADENA	2,660,015	3,007,235	13.05 %	604,268	677,665	12.15 %	233,972	240,033	2.59 %
WASECA	4,631,527	4,632,559	0.02 %	1,096,181	1,162,382	6.04 %	428,523	421,736	-1.58 %
WASHINGTON	28,045,687	29,435,629	4.96 %	17,535,481	18,958,959	8.12 %	2,787,407	2,840,522	1.91 %
WATONWAN	3,055,480	3,023,934	-1.03 %	734,929	789,665	7.45 %	385,493	366,936	-4.81 %
WILKIN	2,436,738	2,343,629	-3.82 %	289,260	310,996	7.51 %	276,741	248,343	-10.26 %
WINONA	6,604,583	7,212,747	9.21 %	4,236,630	4,544,257	7.26 %	735,214	781,266	6.26 %
WRIGHT	14,241,407	14,800,529	3.93 %	5,449,299	6,082,409	11.62 %	2,865,226	3,030,245	5.76 %
YELLOW MEDICINE	3,012,232	3,259,008	8.19 %	591,822	628,339	6.17 %	452,185	427,115	-5.54 %
STATEWIDE TOTAL	\$ 1,012,644,234	1,048,695,414	3.56 %	\$ 528,234,951	\$ 549,249,228	3.98 %	\$ 68,061,651	\$ 69,218,806	1.70 %

* The City Levy contains market value based levies for certain counties.

TABLE 28
COMPARISON OF PAYABLE 1993 AND 1994 TAX DATA BY COUNTY
PART B - SCHOOL DISTRICT, SPECIAL TAXING DISTRICT AND TOTAL LEVY

	SCHOOL DISTRICT LEVY (1)			SPECIAL TAXING DISTRICT LEVY			TOTAL LEVY (2)		
	1993	1994	PERCENT CHANGE	1993	1994	PERCENT CHANGE	1993	1994	PERCENT CHANGE
AITKIN	\$ 4,686,934	\$ 5,023,011	7.17 %	\$ 32,226	\$ 47,991	48.92 %	\$ 10,999,894	\$ 11,513,976	4.67 %
ANOKA	71,027,417	70,310,142	-1.01 %	17,308,250	18,072,456	4.42 %	169,212,787	173,426,798	2.49 %
BECKER	7,362,702	7,840,126	6.48 %	571,814	586,653	2.60 %	17,427,125	18,459,081	5.92 %
BELTRAMI	7,354,794	7,289,605	-0.89 %	301,488	325,041	7.81 %	16,246,418	16,911,016	4.09 %
BENTON	7,822,056	8,711,481	11.37 %	1,463,888	1,796,380	22.71 %	17,778,940	19,860,040	11.71 %
BIG STONE	1,229,370	1,364,997	11.03 %	58,305	73,961	26.85 %	3,289,794	3,510,401	6.71 %
BLUE EARTH	18,016,206	17,481,585	-2.97 %	2,372,992	2,321,233	-2.18 %	36,529,199	38,013,352	4.06 %
BROWN	7,361,947	6,690,306	-9.12 %	651,457	680,855	4.51 %	13,940,802	14,289,371	2.50 %
CARLTON	7,420,767	7,603,087	2.46 %	769,501	731,564	-4.93 %	18,812,702	19,715,703	4.80 %
CARVER	17,393,637	19,325,510	11.11 %	12,132,628	12,810,845	5.59 %	51,534,841	56,157,317	8.97 %
CASS	10,565,773	11,764,828	11.35 %	191,797	199,607	4.07 %	21,313,586	22,806,416	7.00 %
CHIPPEWA	4,031,367	4,474,970	11.00 %	152,730	162,315	6.28 %	9,141,404	9,513,409	4.07 %
CHISAGO	8,394,868	8,966,576	6.81 %	858,281	1,145,476	33.46 %	19,836,851	21,693,974	9.36 %
CLAY	10,820,996	11,700,016	8.12 %	1,901,194	2,252,338	18.47 %	24,881,646	26,612,356	6.96 %
CLEARWATER	1,596,082	2,858,678	79.11 %	97,939	125,010	27.64 %	5,477,252	6,725,761	22.79 %
COOK	1,890,139	2,074,563	9.76 %	368,019	397,028	7.88 %	4,991,346	5,592,938	12.05 %
COTTONWOOD	4,953,461	5,209,189	5.16 %	143,146	130,793	-8.63 %	10,061,841	10,369,851	3.06 %
CROW WING	18,357,509	20,579,385	12.10 %	1,566,868	1,612,712	2.93 %	36,445,437	39,878,105	9.42 %
DAKOTA	124,685,495	131,096,486	5.14 %	19,418,789	21,253,017	9.45 %	280,926,626	299,202,049	6.51 %
DODGE	3,609,266	3,585,149	-0.67 %	225,961	286,553	26.82 %	8,043,004	8,492,166	5.58 %
DOUGLAS	9,510,465	10,320,547	8.52 %	341,681	369,137	8.04 %	18,926,852	20,751,127	9.64 %
FARIBAULT	6,986,861	6,195,554	-11.33 %	255,223	297,324	16.50 %	12,470,912	12,007,860	-3.71 %
FILLMORE	4,436,696	4,321,083	-2.61 %	272,087	296,629	9.02 %	10,136,256	10,391,591	2.52 %
FREEBORN	9,525,660	9,047,268	-5.02 %	702,563	602,499	-14.24 %	19,000,764	18,945,802	-0.29 %
GOODHUE	22,967,002	24,544,198	6.87 %	1,658,465	1,889,827	13.95 %	45,382,418	48,820,804	7.58 %
GRANT	1,680,388	2,475,931	47.34 %	18,831	17,890	-5.00 %	4,009,840	4,909,582	22.44 %
HENNEPIN	535,184,430	531,143,004	-0.76 %	180,419,714	168,344,422	-6.69 %	1,419,438,775	1,415,210,725	-0.30 %
HOUSTON	3,463,534	3,640,619	5.11 %	51,114	63,563	24.36 %	7,581,911	8,365,374	10.33 %
HUBBARD	6,143,772	6,553,311	6.67 %	62,594	60,791	-2.88 %	11,450,211	12,118,156	5.83 %
ISANTI	4,918,940	5,353,502	8.83 %	490,647	475,350	-3.12 %	13,206,622	14,361,989	8.75 %

TABLE 28
COMPARISON OF PAYABLE 1993 AND 1994 TAX DATA BY COUNTY
PART B - SCHOOL DISTRICT, SPECIAL TAXING DISTRICT AND TOTAL LEVY

	SCHOOL DISTRICT LEVY (1)			SPECIAL TAXING DISTRICT LEVY			TOTAL LEVY (2)		
	1993	1994	PERCENT CHANGE	1993	1994	PERCENT CHANGE	1993	1994	PERCENT CHANGE
ITASCA	15,766,550	17,692,505	12.22 %	1,170,572	1,394,672	19.14 %	37,054,384	39,545,064	6.72 %
JACKSON	5,587,406	5,688,762	1.81 %	346,914	399,263	15.09 %	10,822,819	11,178,160	3.28 %
KANABEC	2,523,003	2,664,133	5.59 %	269,945	191,581	-29.03 %	6,191,450	6,427,352	3.81 %
KANDIYOHI	11,893,366	12,726,357	7.00 %	865,741	722,601	-16.53 %	24,527,294	25,461,616	3.81 %
KITTSOON	3,936,968	4,451,015	13.06 %	94,426	96,916	2.64 %	6,391,861	6,894,959	7.87 %
KOOCHICHING	3,038,001	4,070,731	33.99 %	3,076,942	3,320,925	7.93 %	10,107,335	11,428,844	13.07 %
LAC QUI PARLE	2,588,240	2,870,743	10.91 %	138,501	138,096	-0.29 %	5,263,331	5,682,043	7.96 %
LAKE	2,140,639	2,566,750	19.91 %	502,631	378,690	-24.66 %	7,186,701	7,801,192	8.55 %
LAKEWOODS	1,231,901	1,255,095	1.88 %	8,244	8,069	-2.12 %	2,682,833	2,721,110	1.43 %
LE SUEUR	6,089,811	6,439,373	5.74 %	214,356	234,050	9.19 %	13,012,073	13,805,764	6.10 %
LINCOLN	1,800,518	2,403,506	33.49 %	31,477	36,967	17.44 %	4,262,062	4,993,238	17.16 %
LYON	6,848,078	6,923,202	1.10 %	1,271,889	1,458,431	14.67 %	15,287,877	16,245,019	6.26 %
MCLEOD	7,190,445	7,649,552	6.38 %	597,272	712,550	19.30 %	17,559,601	18,503,863	5.38 %
MAHNOMEN	883,042	976,046	10.53 %	102,756	101,831	-0.90 %	2,961,200	3,496,062	18.06 %
MARSHALL	4,994,987	4,985,456	-0.19 %	161,565	170,800	5.72 %	7,974,165	8,110,692	1.71 %
MARTIN	8,919,604	9,572,532	7.32 %	354,818	372,580	5.01 %	16,687,113	17,341,093	3.92 %
MEEKER	5,577,912	5,669,106	1.63 %	293,154	180,015	-38.59 %	11,711,357	11,801,647	0.77 %
MILLE LACS	4,410,955	4,503,703	2.10 %	545,971	679,630	24.48 %	11,604,740	12,065,495	3.97 %
MORRISON	7,724,572	6,816,498	-11.76 %	518,162	583,104	12.53 %	16,592,589	16,096,717	-2.99 %
MOWER	11,195,623	10,284,841	-8.14 %	738,258	842,794	14.16 %	23,137,013	22,348,066	-3.41 %
MURRAY	3,978,709	3,619,530	-9.03 %	33,527	31,243	-6.81 %	7,174,359	6,976,185	-2.76 %
NICOLLET	7,507,315	7,558,834	0.69 %	727,630	727,379	-0.03 %	16,191,967	17,220,675	6.35 %
NOBLES	6,107,934	6,414,884	5.03 %	604,475	680,952	12.65 %	12,534,767	12,934,302	3.19 %
NORMAN	3,235,278	3,251,036	0.49 %	232,050	215,621	-7.08 %	6,224,691	6,298,979	1.19 %
OLMSTED	41,390,330	45,378,881	9.64 %	4,003,503	4,073,683	1.75 %	85,758,914	91,292,233	6.45 %
OTTER TAIL	13,031,482	14,767,706	13.32 %	1,148,231	1,171,870	2.06 %	28,199,915	30,857,297	9.42 %
PENNINGTON	2,750,944	3,127,437	13.69 %	77,652	70,985	-8.59 %	6,391,647	6,949,694	8.73 %
PINE	5,752,710	5,853,116	1.75 %	444,692	614,844	38.26 %	12,979,116	13,288,448	2.38 %
PIPESTONE	2,190,342	2,327,529	6.26 %	218,597	246,147	12.60 %	5,621,961	6,070,546	7.98 %
POLK	9,939,167	9,767,434	-1.73 %	944,747	875,063	-7.38 %	22,401,778	22,230,830	-0.76 %

TABLE 28
COMPARISON OF PAYABLE 1993 AND 1994 TAX DATA BY COUNTY
PART B - SCHOOL DISTRICT, SPECIAL TAXING DISTRICT AND TOTAL LEVY

	SCHOOL DISTRICT LEVY (1)			SPECIAL TAXING DISTRICT LEVY			TOTAL LEVY (2)		
	1993	1994	PERCENT CHANGE	1993	1994	PERCENT CHANGE	1993	1994	PERCENT CHANGE
POPE	3,495,613	3,434,287	-1.75 %	341,062	379,583	11.29 %	7,163,963	7,298,727	1.88 %
RAMSEY	171,725,486	180,044,411	4.84 %	54,128,280	53,969,691	-0.29 %	475,587,882	489,617,718	2.95 %
RED LAKE	1,272,892	1,096,288	-13.87 %	56,023	43,571	-22.23 %	2,708,664	2,504,433	-7.54 %
REDWOOD	6,721,223	7,043,580	4.80 %	95,126	353,463	271.57 %	12,464,584	13,346,001	7.07 %
RENVILLE	7,075,386	7,003,411	-1.02 %	312,318	343,992	10.14 %	13,295,752	13,598,950	2.28 %
RICE	14,010,846	13,748,956	-1.87 %	1,923,579	1,769,234	-8.02 %	27,263,764	27,754,051	1.80 %
ROCK	3,141,220	3,291,822	4.79 %	118,890	119,776	0.75 %	6,086,779	6,179,545	1.52 %
ROSEAU	4,304,445	4,477,060	4.01 %	169,863	161,159	-5.12 %	7,771,995	8,161,812	5.02 %
ST. LOUIS	37,684,644	39,766,456	5.52 %	11,666,780	11,859,519	1.65 %	118,547,091	124,258,190	4.82 %
SCOTT	18,941,528	22,680,566	19.74 %	6,986,169	6,045,477	-13.47 %	54,250,317	59,367,874	9.43 %
SHERBURNE	20,222,234	22,523,260	11.38 %	1,324,563	1,411,993	6.60 %	40,015,453	43,829,088	9.53 %
SIBLEY	3,693,869	3,893,973	5.42 %	321,925	418,313	29.94 %	8,841,442	9,483,781	7.27 %
STEARNS	30,574,518	32,432,198	6.08 %	6,056,813	6,024,629	-0.53 %	71,451,709	74,866,544	4.78 %
STEELE	8,938,300	8,924,757	-0.15 %	1,417,112	1,344,974	-5.09 %	18,324,546	18,696,881	2.03 %
STEVENS	2,729,905	3,185,575	16.69 %	110,220	128,938	16.98 %	5,714,100	6,317,257	10.56 %
SWIFT	2,982,370	2,948,205	-1.15 %	382,449	372,508	-2.60 %	6,993,557	7,011,805	0.26 %
TODD	4,022,907	4,072,230	1.23 %	315,460	342,133	8.46 %	10,082,459	10,530,404	4.44 %
TRAVERSE	2,062,307	2,082,841	1.00 %	51,080	54,103	5.92 %	4,295,224	4,319,446	0.56 %
WABASHA	4,814,608	4,816,185	0.03 %	500,258	521,731	4.29 %	11,436,784	11,885,239	3.92 %
WADENA	2,456,203	2,595,502	5.67 %	73,085	85,396	16.84 %	6,027,543	6,605,831	9.59 %
WASECA	5,779,478	5,478,891	-5.20 %	88,659	92,762	4.63 %	11,656,054	11,788,330	1.13 %
WASHINGTON	61,756,399	64,222,141	3.99 %	11,704,548	12,402,123	5.96 %	135,130,498	142,726,475	5.62 %
WATONWAN	3,722,948	3,585,732	-3.69 %	358,974	348,678	-2.87 %	8,116,301	8,114,945	-0.02 %
WILKIN	3,073,600	2,877,521	-6.38 %	65,208	61,788	-5.24 %	6,141,547	5,842,277	-4.87 %
WINONA	9,562,398	9,459,210	-1.08 %	1,349,625	1,449,723	7.42 %	22,464,923	23,447,203	4.37 %
WRIGHT	27,623,073	28,618,054	3.60 %	3,623,515	3,449,298	-4.81 %	53,824,132	56,001,983	4.05 %
YELLOW MEDICINE	3,787,336	3,910,805	3.26 %	175,225	182,682	4.26 %	8,011,375	8,407,949	4.95 %
STATEWIDE TOTAL	1,619,800,102	1,668,034,917	2.98 %	368,315,699	361,897,849	-1.74 %	3,946,661,407	4,066,657,014	3.04 %

(1) School District Levy Includes Net Tax Levy and School District Market Value Based Levy.

(2) The total levy for the seven metropolitan counties includes the fiscal disparity contribution levy. Fiscal disparity contribution levies can be found in Table 52.

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 29.

The total levy amount also includes any power line levy amounts. Power line levy amounts can be found in Table 54.

TABLE 28
COMPARISON OF PAYABLE 1993 AND 1994 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 *		
	1993	1994	PERCENT CHANGE	1993	1994	PERCENT CHANGE	1993	1994	PERCENT CHANGE
AITKIN	\$ 10,396,794	\$ 10,851,976	4.38	\$ 8,770,866	\$ 8,818,528	0.54	125.414	130.576	4.12
ANOKA	169,772,440	173,422,196	2.15	142,241,295	146,471,565	2.97	118.962	117.622	-1.13
BECKER	17,427,125	18,459,081	5.92	13,838,965	13,890,948	0.38	125.928	130.968	4.00
BELTRAMI	16,246,418	16,911,016	4.09	12,085,005	12,395,803	2.57	134.435	129.914	-3.36
BENTON	17,775,576	19,856,646	11.71	15,094,956	15,360,218	1.76	117.781	129.295	9.78
BIG STONE	3,289,794	3,510,401	6.71	2,987,546	2,978,867	-0.29	110.117	117.844	7.02
BLUE EARTH	38,061,523	38,013,352	-0.13	32,537,662	31,754,355	-2.41	112.267	118.215	5.30
BROWN	14,532,355	14,289,371	-1.67	13,490,984	12,588,949	-6.69	103.334	111.456	7.86
CARLTON	18,861,296	19,714,885	4.53	13,301,162	13,632,532	2.49	141.437	144.622	2.25
CARVER	51,370,330	56,018,039	9.05	38,949,335	40,257,984	3.36	132.313	139.471	5.41
CASS	21,313,586	22,806,416	7.00	19,430,530	20,016,636	3.02	109.691	113.876	3.82
CHIPPEWA	9,146,932	9,513,409	4.01	7,644,245	7,502,456	-1.85	119.585	126.798	6.03
CHISAGO	19,824,897	21,682,915	9.37	15,163,308	15,928,467	5.05	130.821	134.661	2.93
CLAY	21,954,529	23,145,016	5.42	20,575,484	20,567,888	-0.04	120.929	129.388	7.00
CLEARWATER	5,477,252	6,725,761	22.79	4,799,206	4,978,352	3.73	114.128	135.100	18.38
COOK	4,684,521	5,246,917	12.01	4,971,374	5,240,343	5.41	100.402	106.729	6.30
COTTONWOOD	10,062,350	10,369,851	3.06	8,899,910	8,236,629	-7.45	113.056	125.899	11.36
CROW WING	35,753,143	39,083,542	9.31	35,148,855	36,963,908	5.16	103.689	107.884	4.05
DAKOTA	280,962,292	299,110,347	6.46	238,690,003	243,542,181	2.03	117.695	121.787	3.48
DODGE	8,043,004	8,492,166	5.58	7,425,174	7,340,371	-1.14	108.321	115.684	6.80
DOUGLAS	19,083,247	20,751,127	8.74	16,555,522	17,224,648	4.04	114.323	122.069	6.78
FARIBAULT	12,471,840	12,007,860	-3.72	12,168,228	10,913,139	-10.31	102.487	110.031	7.36
FILLMORE	10,143,976	10,391,591	2.44	8,127,908	7,576,485	-6.78	124.709	137.062	9.91
FREEBORN	19,473,337	18,945,802	-2.71	16,884,366	16,253,431	-3.74	112.535	114.894	2.10
GOODHUE	45,766,466	48,820,804	6.67	43,765,110	45,571,120	4.13	103.695	106.802	3.00
GRANT	3,997,722	4,895,160	22.45	4,106,131	3,855,448	-6.11	97.655	122.533	25.48
HENNEPIN	1,419,661,727	1,415,176,383	-0.32	1,103,815,882	1,063,202,827	-3.68	128.594	132.703	3.20
HOUSTON	7,820,260	8,365,374	6.97	6,252,668	6,003,555	-3.98	121.259	137.942	13.76
HUBBARD	11,450,211	12,118,156	5.83	10,679,444	10,904,599	2.11	107.217	111.128	3.65
ISANTI	13,206,622	14,361,989	8.75	9,935,466	10,242,192	3.09	132.924	139.470	4.92

TABLE 28
COMPARISON OF PAYABLE 1993 AND 1994 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 *		
	1993	1994	PERCENT CHANGE	1993	1994	PERCENT CHANGE	1993	1994 #	PERCENT CHANGE
ITASCA	\$ 34,424,296	\$ 36,631,367	6.41	\$ 33,502,324	\$ 33,875,329	1.11	110.602	116.957	5.75
JACKSON	10,822,819	11,178,160	3.28	10,987,413	9,825,366	-10.58	98.502	113.768	15.50
KANABEC	6,191,450	6,427,352	3.81	4,386,651	4,303,281	-1.90	141.143	153.584	8.81
KANDIYOHI	24,525,976	25,460,483	3.81	20,825,883	20,885,105	0.28	117.773	124.860	6.02
KITTSON	6,391,861	6,894,959	7.87	6,381,254	6,215,096	-2.60	100.166	110.939	10.75
KOOCHICHING	10,100,509	11,421,638	13.08	8,762,791	8,787,765	0.29	115.344	130.052	12.75
LAC QUI PARLE	5,360,931	5,682,043	5.99	5,546,160	5,036,616	-9.19	94.900	113.418	19.51
LAKE	6,441,417	6,874,238	6.72	4,560,211	4,632,346	1.58	157.596	164.530	4.40
LAKE/WOODS	2,680,737	2,719,146	1.43	1,928,507	1,992,987	3.34	139.115	136.007	-2.23
LE SUEUR	13,030,170	13,805,764	5.95	10,366,931	10,298,684	-0.66	125.515	135.913	8.28
LINCOLN	4,262,062	4,993,238	17.16	3,857,539	3,641,315	-5.61	110.487	137.127	24.11
LYON	15,298,755	16,245,019	6.19	14,892,553	14,907,373	0.10	102.655	108.796	5.98
MCLEOD	17,559,601	18,503,863	5.38	13,278,931	13,485,616	1.56	132.237	143.448	8.48
MAHNOMEN	2,995,659	3,496,062	16.70	1,900,005	2,202,653	15.93	155.852	158.084	1.43
MARSHALL	8,118,527	8,110,692	-0.10	8,717,976	8,126,397	-6.79	91.468	98.370	7.55
MARTIN	16,707,986	17,341,093	3.79	17,683,524	17,036,111	-3.66	94.365	101.667	7.74
MEEKER	11,700,451	11,791,231	0.78	9,630,197	9,282,039	-3.62	121.611	127.143	4.55
MILLE LACS	11,601,298	12,062,418	3.97	7,063,995	7,087,609	0.33	164.280	164.280	0.00
MORRISON	16,742,121	16,096,717	-3.85	11,943,124	11,642,128	-2.52	138.930	137.531	-1.01
MOWER	23,170,692	22,348,066	-3.55	16,962,516	16,555,893	-2.40	136.401	134.411	-1.46
MURRAY	7,158,375	6,976,185	-2.55	7,145,057	6,850,468	-4.12	100.410	101.820	1.40
NICOLLET	16,843,314	17,220,675	2.24	12,765,266	12,712,099	-0.42	126.844	131.936	4.01
NOBLES	12,534,767	12,934,302	3.19	12,113,740	11,855,902	-2.13	103.476	110.519	6.81
NORMAN	6,224,691	6,298,979	1.19	5,824,688	5,352,367	-8.11	106.867	118.159	10.57
OLMSTED	85,890,759	91,292,233	6.29	69,035,316	71,504,078	3.58	124.225	127.614	2.73
OTTER TAIL	28,472,348	30,857,297	8.38	24,734,491	25,404,679	2.71	114.010	120.928	6.07
PENNINGTON	6,391,647	6,949,694	8.73	4,333,495	4,316,367	-0.40	147.494	161.007	9.16
PINE	12,968,541	13,278,712	2.39	9,809,697	10,157,227	3.54	132.309	130.828	-1.12
PIPESTONE	5,621,961	6,070,546	7.98	4,870,866	4,539,032	-6.81	115.420	133.740	15.87
POLK	21,595,439	21,318,354	-1.28	18,800,151	17,777,593	-5.44	119.157	124.590	4.56

TABLE 28
COMPARISON OF PAYABLE 1993 AND 1994 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 *		
	1993	1994	PERCENT CHANGE	1993	1994	PERCENT CHANGE	1993	1994 #	PERCENT CHANGE
POPE	\$ 7,161,697	\$ 7,289,050	1.78	\$ 5,467,155	\$ 5,192,568	-5.02	131.036	140.375	7.13
RAMSEY	475,587,882	489,617,718	2.95	359,234,393	348,487,757	-2.99	132.389	140.499	6.13
RED LAKE	2,708,664	2,504,433	-7.54	2,042,060	1,938,215	-5.09	132.644	125.930	-5.06
REDWOOD	12,586,142	13,346,001	6.04	12,129,234	11,373,546	-6.23	102.765	116.701	13.56
RENVILLE	13,295,752	13,598,950	2.28	14,888,218	13,401,333	-9.99	89.304	101.475	13.63
RICE	27,263,764	27,754,051	1.80	21,638,009	22,011,534	1.73	125.999	126.089	0.07
ROCK	6,086,779	6,179,545	1.52	6,151,842	5,787,755	-5.92	98.942	106.635	7.77
ROSEAU	7,768,787	8,158,402	5.02	6,473,549	6,772,096	4.61	120.058	116.686	-2.81
ST. LOUIS	114,527,356	118,461,342	3.43	79,408,640	84,123,998	5.94	149.287	144.765	-3.03
SCOTT	54,236,495	59,354,598	9.44	41,124,430	40,983,792	-0.34	131.917	143.258	8.60
SHERBURNE	40,011,541	43,824,590	9.53	52,813,546	52,487,010	-0.62	75.767	82.660	9.10
SIBLEY	8,997,369	9,483,781	5.41	7,568,030	7,053,795	-6.79	116.826	133.763	14.50
STEARNS	71,529,407	74,853,231	4.65	57,977,282	58,955,603	1.69	123.241	126.630	2.75
STEELE	18,324,546	18,696,881	2.03	16,640,660	16,997,002	2.14	110.119	110.001	-0.11
STEVENS	5,959,475	6,316,339	5.99	5,037,855	4,839,731	-3.93	113.423	130.511	15.07
SWIFT	7,098,314	7,011,805	-1.22	5,410,226	5,365,704	-0.82	129.266	129.310	0.03
TODD	10,254,367	10,530,404	2.69	6,712,114	6,643,900	-1.02	150.213	157.163	4.63
TRAVERSE	4,288,338	4,312,509	0.56	4,110,883	3,763,722	-8.44	104.484	114.581	9.66
WABASHA	11,441,084	11,885,239	3.88	8,761,129	8,369,816	-4.47	130.540	141.973	8.76
WADENA	6,027,543	6,605,831	9.59	3,889,452	3,892,382	0.08	154.972	168.828	8.94
WASECA	11,914,369	11,664,451	-2.10	9,862,570	9,077,608	-7.96	118.185	129.949	9.95
WASHINGTON	135,095,792	142,695,494	5.63	110,544,507	113,864,999	3.00	122.241	124.962	2.23
WATONWAN	8,257,824	8,114,945	-1.73	6,882,809	6,260,126	-9.05	117.921	127.381	8.02
WILKIN	6,033,949	5,754,327	-4.63	5,389,811	5,295,521	-1.75	113.947	110.325	-3.18
WINONA	22,450,801	23,394,975	4.21	18,900,087	19,307,302	2.15	118.861	121.404	2.14
WRIGHT	53,788,892	55,977,484	4.07	48,279,675	48,638,744	0.74	111.484	113.214	1.55
YELLOW MEDICINE	8,009,394	8,407,949	4.98	7,117,276	6,594,359	-7.35	112.562	124.806	10.88
STATEWIDE TOTAL	\$ 3,940,567,048	\$ 4,050,132,400	2.78 %	3,195,403,284	\$ 3,157,983,863	-1.17 %	123.511	128.175	3.78 %

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

TABLE 29
COMPARISONS OF PAYABLE 1993 AND 1994
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
		1993	1994	1993	1994			1993	1994	1993	1994
AITKIN	AITKIN TWP	1,512	2,791	1,726	1,373	BLUE EARTH	JUDSON TWP	36,516	35,783	39,355	40,245
	SPENCER TWP	1,784	0	713	0		RAPIDAN TWP	76,320	74,760	90,252	93,284
	AITKIN	7,287	20,941	10,615	29,130		AMBOY	0	866	0	1,365
	TOTAL	10,583	23,732	13,054	30,503		GOOD THUNDER	6,008	6,275	10,071	11,204
ANOKA	ANOKA	773,776	820,876	937,848	950,624		LAKE CRYSTAL	27,807	25,813	38,027	37,410
	ANDOVER	610,906	642,164	699,950	706,196		MADISON LAKE	9,094	10,433	11,690	13,701
	CENTERVILLE	147,998	158,283	193,920	218,157		MANKATO	1,819,084	1,691,858	2,109,828	2,050,599
	COLUMBIA HGHTS	1,023,770	1,034,989	1,287,851	1,346,696		MAPLETON	6,929	6,965	7,611	8,226
	CIRCLE PINES	65,606	71,925	82,836	92,695		ST CLAIR	0	362	0	501
	FRIDLEY	2,536,327	2,581,487	2,913,212	2,890,839		VERNON CENTER	39	39	59	63
	LEXINGTON	66,445	39,117	81,604	48,158		TOTAL	1,981,797	1,853,154	2,306,893	2,256,598
	COON RAPIDS	2,114,861	2,523,753	2,492,914	2,798,385	BROWN	HANSKA	3,849	3,850	4,590	4,710
	RAMSEY	844,937	912,231	960,778	999,743		NEW ULM	433,565	422,595	482,991	505,348
	LINO LAKES	244,419	256,841	318,874	339,171		SLEEPY EYE	48,400	45,720	49,683	49,192
	HILLTOP	45,323	44,091	66,321	75,117		SPRINGFIELD	46,385	45,722	69,385	72,360
	BLAINE	2,177,501	2,295,345	2,578,983	2,642,825		TOTAL	532,199	517,887	606,649	631,610
BECKER	SPRING LAKE PK	0	1,462	0	1,682	CARLTON	BARNUM	8,802	8,609	16,291	16,086
	TOTAL	10,651,869	11,382,564	12,615,091	13,110,288		CLOQUET	376,000	368,000	533,845	536,312
BECKER	DETROIT LAKES	326,641	330,293	428,576	446,890		MOOSE LAKE	19,131	18,739	29,896	27,761
	LAKE PARK	13,389	13,105	19,135	17,778		TOTAL	403,933	395,348	580,032	580,159
	TOTAL	340,030	343,398	447,711	464,668	CARVER	CARVER	13,108	13,594	19,240	19,938
BELTRAMI	BEMIDJI	142,782	146,176	194,108	202,084		CHASKA	3,951,234	3,965,273	4,738,551	5,054,309
	BLACKDUCK	18,240	31,738	28,074	49,169		NEW GERMANY	29,346	28,785	44,118	44,174
	TOTAL	162,022	177,914	222,182	251,253		NORWOOD	36,550	35,335	48,364	52,657
BENTON	FOLEY	71,499	69,589	103,425	105,207		VICTORIA	16,132	17,107	21,599	24,315
	RICE	81,529	71,415	98,504	103,736		WACONIA	441,086	437,340	731,947	732,798
	SAUK RAPIDS	825,972	921,057	973,468	1,241,633		WATERTOWN	71,795	71,243	93,888	95,714
	SARTELL	134,922	131,789	149,641	168,450		YOUNG AMERICA	54,717	93,798	75,945	146,139
	ST CLOUD	15,229	41,032	19,346	54,427		CHANHASSEN	4,189,701	4,166,216	5,475,311	5,744,434
	TOTAL	1,129,151	1,234,882	1,344,384	1,673,453		TOTAL	8,803,669	8,828,691	11,248,963	11,914,478
						CASS	PIKE BAY TWP	10,762	10,517	13,390	13,585
CASS							POWERS TWP	12,993	12,776	14,625	14,610
							WILSON TWP	21,955	21,545	22,760	22,844
							CASS LAKE	10,808	10,656	16,428	17,103
							WALKER	73,793	75,618	94,939	101,293
							TOTAL	130,311	131,112	162,142	169,435

TABLE 29
COMPARISONS OF PAYABLE 1993 AND 1994
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
		1993	1994	1993	1994			1993	1994	1993	1994
CHIPPEWA	MAYNARD	16,299	18,374	21,940	25,734	DAKOTA	FARMINGTON	240,894	265,940	313,743	356,368
	MONTEVIDEO	58,590	57,030	81,420	89,346		INVER GROVE HT	567,009	608,738	729,274	707,684
	GRANITE FALLS	12,227	11,830	14,940	14,453		LAKEVILLE	1,490,802	1,273,796	1,732,533	1,519,931
	TOTAL	87,116	87,234	118,300	129,533		ROSEMOUNT	392,944	454,114	472,552	570,678
CHISAGO	BRANCH	0	196,713	0	257,877		SOUTH ST PAUL	1,593,052	1,419,309	2,113,854	1,674,914
	CHISAGO CITY	242,186	242,535	322,465	341,028		WEST ST PAUL	299,067	284,233	333,550	339,932
	LINDSTROM	12,453	12,238	16,484	17,279		MENDOTA HIGHTS	1,128,789	1,085,703	1,243,835	1,286,461
	NORTH BRANCH	129,987	133,923	184,076	190,994		BURNSVILLE	1,515,859	1,743,524	1,824,330	2,241,186
	RUSH CITY	135,092	134,533	228,831	230,011		APPLE VALLEY	2,065,373	1,960,503	2,377,658	2,313,786
	WYOMING	60,325	57,548	77,183	78,951		EAGAN	833,137	645,008	915,486	760,940
	TOTAL	580,043	777,490	829,039	1,116,140		HASTINGS	344,992	238,418	444,822	289,312
CLAY	DILWORTH	195,261	190,730	272,948	277,348	DODGE	TOTAL	10,471,918	9,979,286	12,501,637	12,061,192
	MOORHEAD	1,014,822	1,235,263	1,262,601	1,622,469		DODGE CENTER	138,967	147,777	172,152	214,651
	TOTAL	1,210,083	1,425,993	1,535,549	1,899,817		HAYFIELD	10,821	11,173	15,169	17,821
CLEARWATER	BAGLEY	16,213	21,319	21,048	34,017		KASSON	34,174	46,986	38,640	54,079
	TOTAL	16,213	21,319	21,048	34,017	DOUGLAS	TOTAL	183,962	205,936	225,961	286,553
COOK	LUTSEN TWP	12,368	36,198	11,638	36,605		CARLOS TWP	38,744	38,672	42,623	43,556
	TOTAL	12,368	36,198	11,638	36,605		ALEXANDRIA	159,248	156,679	192,977	199,165
COTTONWD	MT LAKE	12,552	0	20,299	0		BRANDON	1,728	1,641	1,976	2,060
	WINDOM	75,565	73,839	102,443	112,071		EVANSVILLE	11,183	11,183	12,768	13,586
	TOTAL	88,117	73,839	122,742	112,071		OSAKIS	15,887	16,898	21,960	23,584
CROW WING	IRONDALE TWP	509,367	498,567	571,933	589,016	FARIBAULT	TOTAL	226,790	225,073	272,304	281,951
	BAXTER	354,159	304,876	396,065	355,550		BLUE EARTH	120,824	129,586	150,575	173,377
	BRAINERD	200,338	213,101	229,207	253,850		BRICELYN	14,885	14,569	19,015	19,004
	CROSBY	0	78	0	123		WELLS	48,342	61,444	55,037	75,624
	DEERWOOD	15,126	32,788	20,639	48,348	FILLMORE	WINNEBAGO	4,537	3,172	4,903	4,327
	MANHATTAN BCH	2,045	2,937	1,812	2,707		TOTAL	188,688	208,771	229,530	272,332
	NISSWA	54,586	62,592	58,016	68,630		HARMONY	43,636	46,437	62,046	77,789
	PEQUOT LAKES	3,919	4,224	4,347	4,907		PRESTON	2,355	2,355	3,819	3,938
	CROSSLAKE	34,067	34,459	31,105	32,771		RUSHFORD	135,607	122,444	162,490	166,981
	TOTAL	1,173,607	1,153,622	1,313,124	1,355,902		SPRING VALLEY	18,911	18,659	24,973	27,392
							WYKOFF	528	890	723	1,251
							CHATFIELD	11,885	11,885	18,036	19,278
							TOTAL	212,922	202,670	272,087	296,625

TABLE 29
COMPARISONS OF PAYABLE 1993 AND 1994
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
		1993	1994	1993	1994			1993	1994	1993	1994
FREEBORN	ALBERT LEA	585,875	493,018	691,110	592,184	HOUSTON	CALEDONIA	10,634	10,713	13,225	15,101
	HOLLANDALE	4,264	4,264	5,381	5,435		HOUSTON	8,499	8,422	10,774	12,596
	TOTAL	590,139	497,282	696,491	597,619		LACRESCENT	17,024	17,177	21,730	24,938
GOODHUE							TOTAL	36,157	36,312	45,729	52,635
	CANNON FALLS	229,938	266,358	271,573	336,999	HUBBARD	PARK RAPIDS	14,637	14,456	15,452	16,361
	KENYON	51,979	48,912	80,204	76,642		TOTAL	14,637	14,456	15,452	16,361
	RED WING	787,987	901,604	815,062	946,098	ISANTI	CAMBRIDGE	228,938	203,412	322,635	306,074
	ZUMBROTA	106,307	128,831	103,171	141,491		ISANTI	33,088	33,371	44,656	47,765
	PINE ISLAND	112,016	109,642	169,979	168,034		BRAHAM	56,448	56,877	104,064	102,252
HENNEPIN	TOTAL	1,288,227	1,455,347	1,439,989	1,669,264		TOTAL	316,472	293,660	471,355	456,091
	BROOKLYN CTR	1,374,157	1,184,328	1,848,640	1,524,242	ITASCA	GRAND RAPIDS	701,205	696,905	867,842	913,118
	CHAMPLIN	353,831	494,839	453,502	610,092		LAPRAIRIE	25,861	27,597	33,869	35,825
	CRYSTAL	1,045,850	986,258	1,340,110	1,330,413		NASHWAUK	294	372	312	335
	DEEPHAVEN	124,877	117,602	164,003	159,658		TOTAL	727,360	724,874	902,023	949,278
	EDINA	7,391,826	6,207,276	8,767,289	7,812,988	JACKSON	DES MOINES TWP	230,042	221,909	201,814	226,540
	GOLDEN VALLEY	4,232,773	3,071,336	5,655,951	4,218,934		JACKSON	88,667	95,885	102,936	126,441
	HOPKINS	1,076,980	1,004,834	1,453,998	1,404,748		TOTAL	318,709	317,794	304,750	352,981
	LONG LAKE	249,198	222,324	355,618	309,502	KANABEC	MORA	177,523	112,194	251,934	170,064
	MAPLE PLAIN	143,586	155,114	202,952	216,555		OGILVIE	6,160	6,166	9,118	9,173
	MOUND	191,915	187,641	235,205	249,690		TOTAL	183,683	118,360	261,052	179,237
	OSSEO	57,167	108,706	74,278	147,175	KANDIYOHI	NEW LONDON	46,918	52,244	72,222	74,689
	RICHFIELD	2,491,934	2,260,038	3,175,849	3,100,522		SPICER	63,366	75,030	85,857	108,268
	ROBBINSDALE	1,352,091	1,244,767	1,706,636	1,631,031		WILLMAR	370,229	361,960	456,603	446,369
	ROGERS	232,832	224,067	288,924	285,358		TOTAL	480,513	489,234	614,682	629,326
	ST LOUIS PARK	2,445,204	2,179,946	3,210,162	2,905,715	KOOCHICHING	INTL FALLS	2,539,102	2,448,435	3,055,048	3,290,062
	SPRING PARK	187,064	188,293	238,162	259,163		TOTAL	2,539,102	2,448,435	3,055,048	3,290,062
	WAYZATA	810,832	740,412	1,036,503	929,106	LAC QUI PARLE	DAWSON	26,107	24,343	29,914	30,555
	BLOOMINGTON	12,173,378	15,175,249	14,182,370	19,227,344		MADISON	2,470	2,443	2,638	3,382
	NEW HOPE	1,394,933	1,326,623	1,774,940	1,754,254		TOTAL	28,577	26,786	32,552	33,937
	MAPLE GROVE	1,735,437	1,811,705	2,286,022	2,461,310						
	MEDINA	494,962	477,315	586,954	572,143						
	PLYMOUTH	5,331,105	3,844,131	6,642,206	4,801,868						
	BROOKLYN PARK	2,995,182	3,658,529	3,906,824	4,974,203						
	MINNETONKA	2,938,929	872,645	3,778,667	1,086,932						
	SHOREWOOD	0	317	0	447						
	CORCORAN	100,257	101,666	117,966	124,281						
	EDEN PRAIRIE	686,768	138,972	955,026	183,246						
	DAYTON	122,732	113,902	155,964	146,602						
	MINNEAPOLIS	49,610,003	41,431,555	68,396,968	58,656,921						
	ST ANTHONY	444,844	401,773	564,019	548,928						
	TOTAL	101,790,647	89,932,163	133,555,708	121,633,371						

TABLE 29
COMPARISONS OF PAYABLE 1993 AND 1994
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
		1993	1994	1993	1994			1993	1994	1993	1994
LAKE	SILVER CRK TWP	227,087	198,965	356,498	318,527	MILLE LACS	KATHIO TWP	0	29,482	0	50,569
	UNORG #2	58,456	0	88,038	0		SO HARBOR TWP	1,923	33,520	3,090	56,673
	TWO HARBORS	0	1,839	0	3,068		ISLE	19,641	6,860	35,198	13,407
	SILVER BAY	1,791	1,310	2,927	2,514		MILACA	70,799	96,060	128,956	170,803
	TOTAL	287,334	202,114	447,463	324,109		PRINCETON	212,420	210,892	358,599	374,497
LESUEUR	LECENTER	21,940	23,129	28,940	32,527	MORRISON	TOTAL	304,783	376,814	525,843	665,949
	LESUEUR	108,440	105,597	149,185	159,918		PIERZ TWP	0	21,894	0	29,540
	ELYSIAN	805	994	1,180	1,970		LITTLE FALLS	264,918	297,988	421,937	444,690
	NEW PRAGUE	8,206	12,066	11,732	17,798		PIERZ	7,467	15,657	10,334	22,451
	TOTAL	139,391	141,786	191,037	212,213		ROYALTON	12,039	11,842	17,970	19,197
LYON	COTTONWOOD	15,094	15,885	18,223	20,436	MOWER	UPSALA	5,480	4,918	6,869	6,434
	MARSHALL	1,115,507	1,256,489	1,193,626	1,392,730		TOTAL	289,904	352,299	457,110	522,312
	MINNEOTA	10,365	0	12,705	0		AUSTIN	404,617	504,676	600,955	708,309
	TOTAL	1,140,966	1,272,374	1,224,554	1,413,166		DEXTER	16,421	11,509	19,673	14,675
MCLEOD	GLENCOE	177,484	220,716	254,178	312,355	MURRAY	GRAND MEADOW	0	428	0	506
	HUTCHINSON	179,126	203,405	254,103	299,473		TOTAL	421,038	516,613	620,628	723,490
	PLATO	13,318	12,570	17,646	17,199		SLAYTON	11,290	10,628	13,696	11,856
	WINSTED	17,265	22,060	19,745	28,272		TOTAL	11,290	10,628	13,696	11,856
	TOTAL	387,193	458,751	545,672	657,299	NICOLLET	LAFAYETTE	18,889	15,417	33,276	28,411
MAHNOMEN	MAHNOMEN	11,055	13,246	17,742	21,622		NICOLLET	8,614	7,861	12,261	10,547
	WAUBUN	10,267	10,169	18,450	20,859		NORTH MANKATO	363,036	359,378	463,789	477,886
	TOTAL	21,322	23,415	36,192	42,481		ST PETER	136,597	124,383	191,576	184,486
MARTIN	DUNNELL	4,809	3,602	6,880	5,982		TOTAL	527,136	507,039	700,902	701,330
	FAIRMONT	182,488	196,448	216,263	231,434	NOBLES	ADRIAN	12,959	12,935	16,200	18,344
	TRUMAN	17,852	17,852	17,316	20,450		WORTHINGTON	404,502	452,006	457,554	528,478
	WELCOME	45,286	44,087	60,927	62,837		TOTAL	417,461	464,941	473,754	546,822
	TRIMONT	11,143	10,246	15,445	14,958	NORMAN	ADA	17,230	16,414	22,094	23,192
	TOTAL	261,578	272,235	316,831	335,661		HALSTAD	10,084	5,037	15,193	8,507
MEEKER	DASSEL	24,891	34,137	38,907	54,131		TOTAL	27,314	21,451	37,287	31,699
	LITCHFIELD	129,823	23,140	161,278	29,935						
	WATKINS	21,034	21,007	36,090	35,201						
	EDEN VALLEY	17,581	21,309	24,838	29,570						
	TOTAL	193,329	99,593	261,113	148,837						

TABLE 29
COMPARISONS OF PAYABLE 1993 AND 1994
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
		1993	1994	1993	1994			1993	1994	1993	1994
OLMSTED	BYRON	99,537	97,857	157,018	158,252	RAMSEY (cont.)	MOUNDS VIEW	1,613,082	1,573,080	2,225,116	2,224,338
	ROCHESTER	2,934,786	2,923,961	3,679,680	3,770,217		ST PAUL	14,668,614	12,788,901	19,914,598	18,863,079
	STEWARTVILLE	130,869	111,449	166,805	145,214		ST ANTHONY	220,577	222,610	292,158	317,506
	TOTAL	3,165,192	3,133,267	4,003,503	4,073,683		WHITE BEAR LK	1,375,502	1,495,027	1,728,943	2,067,600
OTTER TAIL	FERGUS FALLS	352,737	379,890	413,320	470,444	RED LAKE	TOTAL	29,101,444	26,746,702	38,923,605	38,039,979
	HENNING	20,776	20,623	32,449	37,682		RED LAKE FALLS	11,794	8,246	22,743	13,581
	NEW YORK MILLS	11,161	11,185	15,353	15,586	REDWOOD	TOTAL	11,794	8,246	22,743	13,581
	PELICAN RAPIDS	65,869	69,879	87,849	96,142		MORGAN	3,911	3,828	4,788	5,651
	PERHAM	112,980	123,176	143,844	169,539		REDWOOD FALLS	37,551	211,486	53,243	309,829
	TOTAL	563,523	604,753	692,815	789,393		WABASSO	10,424	10,249	12,367	13,202
PINE	HINCKLEY	149,823	151,747	211,041	208,025	RENVILLE	TOTAL	51,886	225,563	70,398	328,682
	PINE CITY	64,693	108,356	82,819	140,034		BIRD ISLAND	38,780	42,132	38,234	44,494
	TOTAL	214,516	260,103	293,860	348,059		FAIRFAX	1,098	1,173	1,202	1,300
PIPESTONE	EDGERTON	16,266	16,266	21,992	23,106		HECTOR	4,398	4,360	6,522	7,221
	PIPESTONE	154,444	151,497	186,391	213,577	RICE	MORTON	16,645	16,325	26,127	28,909
	TOTAL	170,710	167,763	208,383	236,683		OLIVIA	155,075	161,337	176,264	192,115
POLK	CROOKSTON	118,882	114,009	154,287	149,860		RENVILLE	8,568	8,444	12,714	14,734
	E GRAND FORKS	126,176	108,064	167,108	144,448		TOTAL	224,564	233,771	261,063	288,773
	FOSSTON	38,864	44,376	54,223	62,496		WALCOTT TWP	44,058	43,246	41,401	41,438
	GULLY	3,434	3,434	4,210	4,254		DUNDAS	134,966	130,845	178,102	163,242
	TOTAL	287,356	269,883	379,828	361,058		FARIBAULT	684,434	607,682	918,374	811,280
POPE	GLENWOOD	24,059	35,659	39,118	62,723		MORRISTOWN	2,720	2,720	3,399	3,704
	STARBUCK	42,009	43,587	69,949	76,738		NORTHFIELD	496,075	479,080	648,697	600,330
	TOTAL	66,068	79,246	109,067	139,461		TOTAL	1,362,253	1,263,573	1,789,973	1,619,994
RAMSEY	WHITE BEAR TWP	605,232	593,289	732,855	795,639	ROCK	HILLS	1,644	3,378	1,623	3,783
	NEW BRIGHTON	1,527,845	1,508,267	2,026,572	2,001,312		LUVERNE	90,176	90,230	101,182	100,587
	NORTH ST PAUL	133,026	125,718	170,881	158,904		TOTAL	91,820	93,608	102,805	104,370
	ROSEVILLE	4,833,919	4,836,223	6,392,316	6,691,679	ROSEAU	WARROAD	43,180	46,455	50,240	54,069
	FALCON HEIGHTS	383,465	182,555	499,067	252,561		TOTAL	43,180	46,455	50,240	54,069
	LAUDERDALE	146,660	149,882	203,363	221,468	ST. LOUIS	WHITE TWP	0	24,091	0	21,951
	ARDEN HILLS	45,570	60,354	59,634	79,806		AURORA	16,815	17,633	26,864	28,331
	LITTLE CANADA	214,857	300,065	297,236	438,741		ELY	3,009	15	4,472	24
	MAPLEWOOD	1,332,713	950,918	1,791,422	1,287,852		EVELETH	22,213	33,549	31,644	48,784
	SHOREVIEW	520,237	557,676	700,238	744,737		HERMANTOWN	0	12	0	19
	VADNAIS HEIGHTS	1,480,145	1,402,157	1,889,206	1,894,757						

TABLE 29
COMPARISONS OF PAYABLE 1993 AND 1994
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
		1993	1994	1993	1994			1993	1994	1993	1994
ST. LOUIS (cont.)	HIBBING	121,477	179,561	172,278	253,019	STEELE	OWATONNA	1,172,688	1,142,184	1,369,062	1,294,855
	MT IRON	87,890	91,686	123,986	122,482		BLOOMING PR	12,689	12,620	14,276	16,631
	PROCTOR	18,566	18,171	28,639	28,215		TOTAL	1,185,377	1,154,804	1,383,338	1,311,486
	VIRGINIA	381,105	428,777	459,148	543,933	STEVENS	MORRIS TWP	23,885	23,439	23,332	27,484
	HOYT LAKES	0	2,756	0	4,533		CHOKIO	2,960	2,904	3,926	4,208
	DULUTH	6,503,689	6,879,059	10,050,977	9,860,925		MORRIS	64,704	67,828	77,354	91,798
	TOTAL	7,154,764	7,675,310	10,898,008	10,912,216		TOTAL	91,549	94,171	104,612	123,490
SCOTT	JORDAN	27,518	38,800	35,593	62,561	SWIFT	APPLETON	83,551	75,376	134,776	118,963
	PRIOR LAKE	27,982	26,413	36,928	39,557		BENSON	158,046	159,815	221,720	227,536
	SAVAGE	860,798	945,174	1,247,796	1,479,623		TOTAL	241,597	235,191	356,496	346,499
	SHAKOPEE	3,070,427	1,919,058	4,295,018	2,806,807	TODD	BROWERVILLE	0	11,174	0	21,068
	NEW PRAGUE	54,251	42,320	82,290	64,221		LONG PRAIRIE	176,249	178,854	265,812	281,146
	TOTAL	4,040,976	2,971,765	5,697,625	4,452,769		STAPLES	18,900	13,685	34,804	25,561
SHERBURNE 91	BECKER	86,920	87,773	52,821	59,938	TRAVERSE	BROWNS VALLEY	12,785	12,785	19,465	23,315
	BIG LAKE	201,981	210,632	224,952	237,344		TOTAL	12,785	12,785	19,465	23,315
	ELK RIVER	600,641	621,742	618,810	672,818	WABASHA	PLAINVIEW	96,723	88,511	154,531	154,388
	ZIMMERMAN	49,458	50,914	63,483	68,005		WABASHA	45,674	40,973	68,740	65,579
	TOTAL	939,000	971,061	960,066	1,038,105		LAKE CITY	167,768	177,126	220,412	245,282
SIBLEY	ARLINGTON	37,247	36,226	60,443	68,106		TOTAL	310,165	306,610	443,683	465,249
	GAYLORD	157,132	189,949	198,439	285,030	WADENA	MENAHGA	6,847	6,697	12,723	13,247
	HENDERSON	4,655	4,709	7,199	7,963		WADENA	31,095	37,305	50,625	62,155
	WINTHROP	8,850	8,723	11,488	12,840		TOTAL	37,942	44,002	63,348	75,402
	TOTAL	207,884	239,607	277,569	373,939	WASECA	WALDORF	2,639	2,029	3,174	2,590
STEARNS	ST CLOUD TWP	36,359	36,216	39,255	39,597		WASECA	50,321	49,593	63,561	69,254
	ALBANY	36,477	90,685	49,375	126,173		TOTAL	52,960	51,622	66,735	71,844
	AVON	109,855	108,515	146,069	142,131	WASHINGTON	MAY TWP	224,993	244,056	292,638	292,588
	BROOTEN	6,096	5,810	8,109	8,644		NEW SCANDIA	180,552	190,246	199,264	227,543
	COLD SPRING	58,342	66,618	74,171	88,910		STILLWATER TWP	43,128	48,934	51,014	56,712
	KIMBALL	8,962	7,764	14,043	12,852		BAYPORT	1,331	8,180	1,811	11,502
	MELROSE	18,670	25,930	23,694	33,458		FOREST LAKE	674,876	720,236	706,417	815,774
	PAYNESVILLE	31,373	46,278	53,801	81,050		MAHTOMEDI	83,485	81,624	108,583	103,135
	SAUK CENTRE	83,646	87,414	113,600	142,944		NEWPORT	398,712	441,477	523,991	575,055
	WAITE PARK	773,295	839,553	979,711	1,105,196						
	SARTELL	91,276	21,004	110,826	25,191						
	ST CLOUD	2,974,478	2,736,101	3,733,829	3,476,759						
	TOTAL	4,228,829	4,071,888	5,346,483	5,282,905						

TABLE 29
COMPARISONS OF PAYABLE 1993 AND 1994
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
		1993	1994	1993	1994			1993	1994	1993	1994
WASHINGTON (cont.)	ST PAUL PARK	275,544	262,414	327,949	335,954	STATEWIDE TOTAL					
	STILLWATER	1,006,506	940,335	1,302,006	1,198,596						
	OAK PARK HGHTS	194,989	179,570	242,443	218,564						
	COTTAGE GROVE	464,412	437,253	597,619	591,009						
	WOODBURY	1,126,697	1,211,423	1,428,060	1,606,779						
	OAKDALE	1,106,492	1,209,260	1,358,693	1,486,089						
	TOTAL	5,781,717	5,975,008	7,140,488	7,519,300			215,122,620	201,339,456	278,915,518	268,517,539
WATONWAN	MADELIA	64,094	61,268	107,992	108,047						
	ST JAMES	186,915	171,562	235,739	226,467						
	TOTAL	251,009	232,830	343,731	334,514						
WILKIN	BRECKENRIDGE	26,779	26,346	33,483	31,556						
	TOTAL	26,779	26,346	33,483	31,556						
WINONA	GOODVIEW	172,673	246,589	226,601	319,828						
	LEWISTON	29,650	33,793	43,685	48,107						
	ST CHARLES	60,456	59,731	73,979	77,089						
	WINONA	641,513	645,614	782,171	797,624						
	TOTAL	904,292	985,727	1,126,436	1,242,648						
WRIGHT	ALBERTVILLE	129,937	101,572	151,853	126,998						
	ANNANDALE	261,224	263,411	348,993	334,026						
	BUFFALO	1,041,341	1,105,534	1,204,300	1,246,357						
	COKATO	121,011	140,567	136,836	175,052						
	DELANO	390,711	166,306	426,434	180,193						
	HOWARD LAKE	49,942	93,160	60,856	105,604						
	MAPLE LAKE	79,444	62,726	103,935	82,006						
	MONTICELLO	487,300	449,460	523,005	507,319						
	MONTROSE	11,039	10,903	13,884	13,840						
	ST MICHAEL	46,565	56,781	49,229	64,871						
	HANOVER	10,520	14,607	11,603	15,991						
	ROCKFORD	38,698	35,020	48,922	48,656						
	TOTAL	2,667,732	2,500,047	3,079,850	2,900,913						
YELLOW MEDICINE	CANBY	4,742	5,039	6,071	7,252						
	CLARKFIELD	4,957	4,346	8,315	8,362						
	GRANITE FALLS	86,456	83,782	103,844	107,642						
	TOTAL	96,155	93,167	118,230	123,256						

SECTION III

**Current Year Tax Capacity
and Market Valuation Data:
1994 Assessment**

TABLE 30
1993 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY

COUNTY	REAL PROPERTY MARKET VALUATION							TAXABLE MARKET VALUE TOTALS		
	FARM				ALL OTHER			REAL	PERSONAL	REAL & PERSONAL
	ACRES	LAND	BUILDINGS	TOTAL	LAND	BUILDINGS	TOTAL			
AITKIN	287,466	53,876,225	42,186,900	96,063,125	200,342,575	254,734,400	455,076,975	551,140,100	6,333,200	557,473,300
ANOKA	97,697	76,243,200	78,537,700	154,780,900	2,033,940,550	5,676,264,300	7,710,204,850	7,864,985,750	140,554,300	8,005,540,050
BECKER	515,374	165,530,600	74,013,300	239,543,900	198,318,000	428,958,800	627,276,800	866,820,700	8,924,700	875,745,400
BELTRAMI	353,865	59,417,200	38,734,600	98,151,800	165,795,500	401,190,700	566,986,200	665,138,000	26,168,400	691,306,400
BENTON	226,195	101,291,910	68,040,577	169,332,487	143,126,890	460,632,023	603,758,913	773,091,400	20,680,400	793,771,800
BIG STONE	299,261	149,441,900	16,584,300	166,026,200	13,254,900	47,781,800	61,036,700	227,062,900	2,903,900	229,966,800
BLUE EARTH	448,036	555,892,800	88,854,300	644,747,100	200,251,200	884,478,200	1,084,729,400	1,729,476,500	27,372,100	1,756,848,600
BROWN	373,865	399,361,400	57,782,400	457,143,800	90,569,700	358,429,300	448,999,000	906,142,800	4,057,400	910,200,200
CARLTON	194,195	39,305,700	36,146,400	75,452,100	114,653,400	465,210,400	579,863,800	655,315,900	38,282,200	693,598,100
CARVER	190,359	199,151,525	97,837,025	296,988,550	476,968,575	1,364,431,175	1,841,399,750	2,138,388,300	25,421,600	2,163,809,900
CASS	267,784	46,386,520	28,743,559	75,130,079	449,652,380	526,470,041	976,122,421	1,051,252,500	47,448,400	1,098,700,900
CHIPPEWA	352,256	325,039,191	31,934,713	356,973,904	24,899,109	146,182,587	171,081,696	528,055,600	7,028,700	535,084,300
CHISAGO	210,543	94,094,900	117,790,300	211,885,200	192,503,300	601,133,500	793,636,800	1,005,522,000	20,437,300	1,025,959,300
CLAY	615,413	379,793,700	56,360,140	436,153,840	140,046,800	697,153,460	837,200,260	1,273,354,100	13,550,900	1,286,905,000
CLEARWATER	309,053	51,902,500	30,443,950	82,346,450	19,670,300	84,871,150	104,541,450	186,887,900	34,507,000	221,394,900
COOK	1,418	524,200	670,600	1,194,800	120,344,200	148,943,400	269,287,600	270,482,400	7,675,300	278,157,700
COTTONWOOD	393,524	380,705,100	43,430,880	424,135,980	19,431,000	113,714,720	133,145,720	557,281,700	26,486,500	583,768,200
CROW WING	187,113	41,521,132	41,501,796	83,022,928	683,320,330	1,204,365,601	1,887,685,931	1,970,708,859	19,680,900	1,990,389,759
DAKOTA	238,064	242,532,700	117,731,450	360,264,150	2,753,698,500	8,419,917,150	11,173,615,650	11,533,879,800	181,594,400	11,715,474,200
DODGE	269,307	257,146,300	64,794,000	321,940,300	48,868,300	201,211,200	250,079,500	572,019,800	7,308,000	579,327,800
DOUGLAS	350,840	124,571,000	60,599,700	185,170,700	251,000,000	578,009,800	829,009,800	1,014,180,500	4,008,600	1,018,189,100
FARIBAULT	442,535	584,770,500	49,462,600	634,233,100	26,047,800	162,083,100	188,130,900	822,364,000	6,488,800	828,852,800
FILLMORE	529,346	284,773,500	83,324,000	368,097,500	39,484,800	195,200,700	234,685,500	602,783,000	8,315,500	611,098,500
FREERORN	424,935	457,742,665	86,460,593	544,203,258	106,371,935	428,661,307	535,033,242	1,079,236,500	25,440,200	1,104,676,700
GOODHUE	437,618	393,050,700	139,933,400	532,984,100	229,510,300	1,202,139,100	1,431,649,400	1,964,633,500	20,448,000	1,985,081,500
GRANT	327,948	198,505,900	26,013,700	224,519,600	15,611,000	48,488,100	64,099,100	288,618,700	6,921,400	295,540,100
HENNEPIN	92,562	168,302,300	89,412,800	257,715,100	12,489,659,466	32,394,305,701	44,883,965,167	45,141,680,267	738,541,678	45,880,221,945
HOUSTON	322,803	141,826,800	57,413,400	199,240,200	62,507,500	219,341,600	281,849,100	481,089,300	7,400,300	488,489,600
HUBBARD	167,598	39,889,300	28,266,400	68,155,700	207,835,800	308,536,400	516,372,200	584,527,900	21,943,800	606,471,700
ISANTI	240,729	98,401,050	121,838,700	220,239,750	112,510,350	379,750,900	492,261,250	712,501,000	11,229,100	723,730,100
ITASCA	116,653	23,624,800	23,971,100	47,595,900	333,916,850	945,430,200	1,279,347,050	1,326,942,950	76,328,300	1,403,271,250

TABLE 30
1993 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY

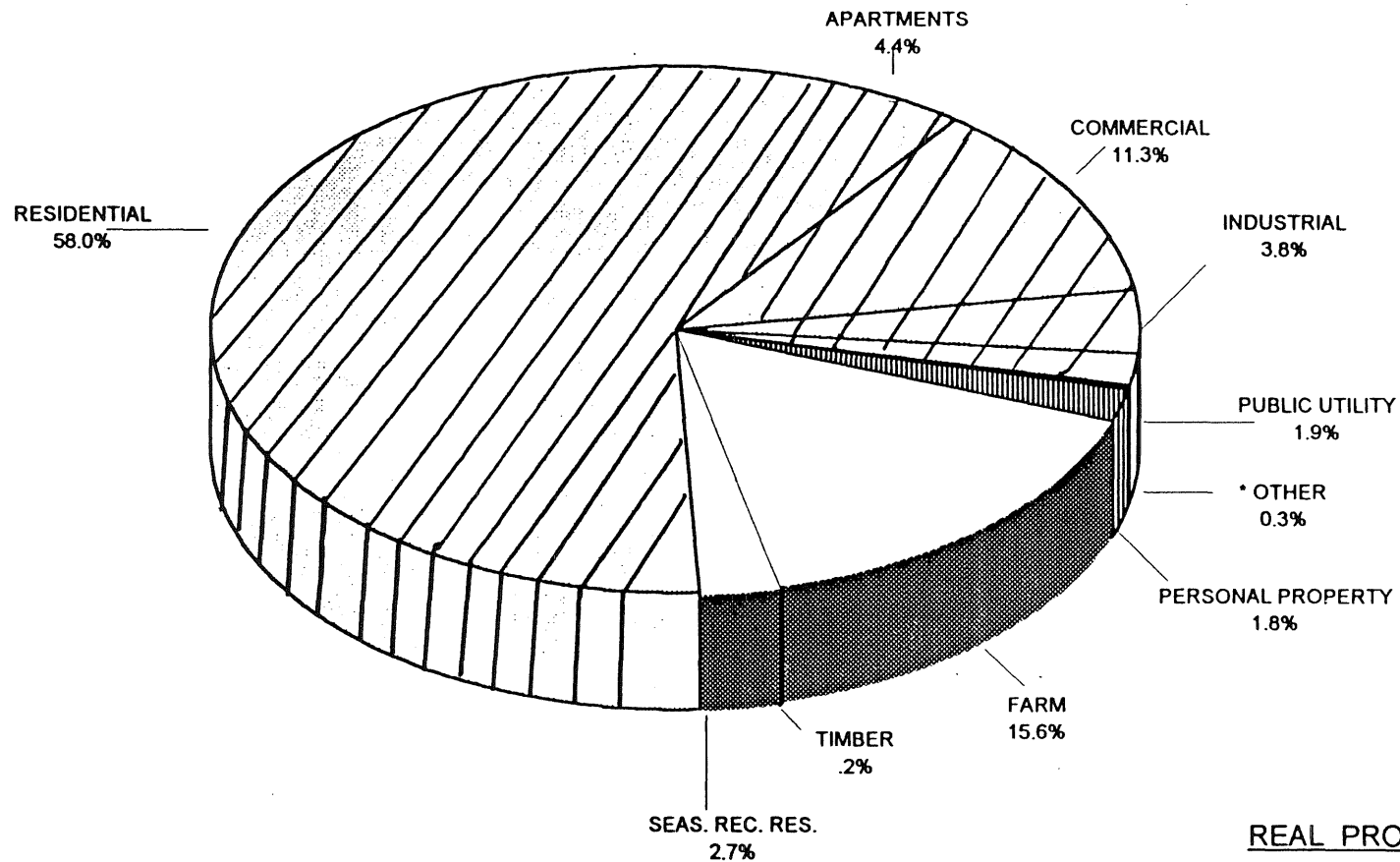
COUNTY	REAL PROPERTY MARKET VALUATION							TAXABLE MARKET VALUE TOTALS		
	FARM				ALL OTHER			REAL	PERSONAL	REAL & PERSONAL
	ACRES	LAND	BUILDINGS	TOTAL	LAND	BUILDINGS	TOTAL			
JACKSON	430,776	543,486,700	51,800,222	595,286,922	21,621,500	105,442,978	127,064,478	722,351,400	13,431,500	735,782,900
KANABEC	228,303	55,757,400	56,083,300	111,840,700	48,427,500	152,036,000	200,463,500	312,304,200	1,965,700	314,269,900
KANDIYOHI	441,955	345,782,300	70,824,100	416,606,400	262,115,000	627,338,400	889,453,400	1,306,059,800	12,088,300	1,318,148,100
KITTSON	600,566	244,492,000	28,073,800	272,565,800	7,741,400	63,435,700	71,177,100	343,742,900	25,376,200	369,119,100
KOOCHICHING	146,427	18,446,200	14,487,600	32,933,800	76,364,000	278,297,600	354,661,600	387,595,400	7,054,700	394,650,100
LAC QUI PARLE	455,149	289,027,167	29,111,952	318,139,119	12,109,733	62,706,648	74,816,381	392,955,500	4,498,800	397,454,300
LAKE	1,847	257,800	433,900	691,700	73,545,500	200,317,000	273,862,500	274,554,200	5,569,900	280,124,100
LAKE/WOODS	154,465	22,524,400	12,239,100	34,763,500	32,459,600	59,184,400	91,644,000	126,407,500	2,056,200	128,463,700
LE SUEUR	262,530	227,953,829	52,333,790	280,287,619	96,262,371	368,496,110	464,758,481	745,046,100	10,756,700	755,802,800
LINCOLN	324,690	151,338,600	26,442,500	177,781,100	9,043,300	49,544,200	58,587,500	236,368,600	20,236,900	256,605,500
LYON	426,846	344,446,620	49,220,230	393,666,850	71,339,580	374,891,670	446,231,250	839,898,100	27,266,600	867,164,700
MCLEOD	293,336	251,065,500	68,852,200	319,917,700	107,597,900	508,779,800	616,377,700	936,295,400	5,205,600	941,501,000
MAHINOMEN	242,238	79,406,989	13,836,955	93,243,944	13,585,911	41,771,145	55,357,056	148,601,000	3,343,300	151,944,300
MARSHALL	933,088	340,968,000	49,451,800	390,419,800	14,181,400	82,915,900	97,097,300	487,517,100	38,667,000	526,184,100
MARTIN	437,930	634,959,370	66,584,214	701,543,584	51,454,630	319,930,386	371,385,016	1,072,928,600	35,074,400	1,108,003,000
MEEKER	355,814	231,575,000	72,329,900	303,904,900	103,640,300	254,244,400	357,884,700	661,789,600	11,670,600	673,460,200
MILLE LACS	201,460	64,623,400	52,032,100	116,655,500	91,973,000	262,244,600	354,217,600	470,873,100	6,808,600	477,681,700
MORRISON	565,868	147,749,200	137,663,400	285,412,600	122,583,000	365,131,600	487,714,600	773,127,200	20,720,900	793,848,100
MOWER	434,008	411,489,420	74,427,032	485,916,452	110,369,380	513,834,568	624,203,948	1,110,120,400	12,872,300	1,122,992,700
MURRAY	435,555	365,626,060	43,294,496	408,920,556	23,013,740	85,456,504	108,470,244	517,390,800	12,794,600	530,185,400
NICOLLET	262,969	312,082,500	50,753,900	362,836,400	106,303,800	423,206,400	529,510,200	892,346,600	8,211,400	900,558,000
NOBLES	441,076	451,777,300	48,824,900	500,602,200	62,398,900	258,923,600	321,322,500	821,924,700	4,523,400	826,448,100
NORMAN	540,756	298,634,800	32,854,700	331,489,500	11,107,100	59,362,600	70,469,700	401,959,200	4,468,300	406,427,500
OLMSTED	374,245	261,466,300	158,717,100	420,183,400	629,059,900	2,680,571,500	3,309,631,400	3,729,814,800	29,145,670	3,758,960,470
OTTER TAIL	1,148,412	332,676,200	145,738,900	478,415,100	352,909,600	776,765,400	1,129,675,000	1,608,090,100	20,641,400	1,628,731,500
PENNINGTON	372,279	81,684,885	24,720,848	106,405,733	24,040,415	133,101,252	157,141,667	263,547,400	14,256,600	277,804,000
PINE	388,633	95,668,400	77,406,300	173,074,700	170,830,300	261,112,600	431,942,900	605,017,600	19,023,000	624,040,600
PIPESTONE	288,615	183,788,100	27,410,000	211,198,100	19,733,500	98,240,300	117,973,800	329,171,900	6,423,000	335,594,900
POLK	1,188,308	599,149,300	75,438,200	674,587,500	82,692,600	372,181,200	454,873,800	1,129,461,300	30,189,100	1,159,650,400
POPE	386,977	156,330,000	40,185,800	196,515,800	39,529,700	133,067,200	172,596,900	369,112,700	10,856,900	379,969,600
RAMSEY	2,271	6,276,400	4,628,800	10,905,200	2,606,856,800	13,076,530,100	15,683,386,900	15,694,292,100	409,491,400	16,103,783,500

TABLE 30
1993 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY

COUNTY	REAL PROPERTY MARKET VALUATION							TAXABLE MARKET VALUE TOTALS		
	FARM				ALL OTHER			REAL	PERSONAL	REAL & PERSONAL
	ACRES	LAND	BUILDINGS	TOTAL	LAND	BUILDINGS	TOTAL			
RED LAKE	265,186	64,276,400	19,656,200	83,932,600	3,738,000	28,787,000	32,525,000	116,457,600	10,803,900	127,261,500
REDWOOD	543,943	588,453,200	60,220,400	648,673,600	30,586,700	183,799,500	214,386,200	863,059,800	4,582,900	867,642,700
RENVILLE	609,371	729,654,500	76,740,600	806,395,100	34,255,500	172,469,800	206,725,300	1,013,120,400	8,504,900	1,021,625,300
RICE	290,922	276,996,500	118,511,700	395,508,200	197,871,300	801,394,900	999,266,200	1,394,774,400	23,062,400	1,417,836,800
ROCK	300,201	288,880,900	34,637,100	323,518,000	18,443,500	102,064,400	120,507,900	444,025,900	2,198,200	446,224,100
ROSEAU	711,444	160,105,720	56,588,830	216,694,550	33,430,180	168,923,270	202,353,450	419,048,000	9,719,000	428,767,000
ST. LOUIS	169,978	23,244,010	33,989,763	57,233,773	891,335,182	3,450,735,635	4,342,070,817	4,399,304,590	148,610,500	4,547,915,090
SCOTT	168,729	188,777,400	132,863,200	321,640,600	540,125,500	1,453,358,100	1,993,483,600	2,315,124,200	27,196,800	2,342,321,000
SHERBURNE	198,099	101,217,323	138,538,600	239,755,923	288,947,412	1,434,598,600	1,723,546,012	1,963,301,935	30,150,400	1,993,452,335
SIBLEY	362,921	366,142,600	63,398,950	429,541,550	29,670,100	136,777,250	166,447,350	595,988,900	4,381,400	600,370,300
STEARNS	764,200	337,535,500	216,877,700	554,413,200	618,698,600	2,009,552,700	2,628,251,300	3,182,664,500	48,338,000	3,231,002,500
STEELE	257,621	272,151,700	69,677,600	341,829,300	138,504,700	565,909,300	704,414,000	1,046,243,300	14,697,000	1,060,940,300
STEVENS	338,137	199,168,700	25,968,500	225,137,200	21,368,400	91,517,000	112,885,400	338,022,600	8,108,800	346,131,400
SWIFT	448,986	254,688,200	25,348,800	280,037,000	16,177,500	91,083,500	107,261,000	387,298,000	9,832,700	397,130,700
TODD	534,203	130,830,000	82,990,600	213,820,600	77,358,100	199,880,300	277,238,400	491,059,000	9,581,500	500,640,500
TRAVERSE	354,557	218,654,500	18,182,800	236,837,300	5,687,800	34,661,800	40,349,600	277,186,900	4,739,500	281,926,400
WABASHA	299,841	183,600,251	69,504,086	253,104,337	87,058,649	282,806,814	369,865,463	622,969,800	7,397,400	630,367,200
WADENA	244,895	44,703,100	31,143,100	75,846,200	28,063,700	124,305,900	152,369,600	228,215,800	14,162,600	242,378,400
WASECA	256,532	296,045,300	47,229,800	343,275,100	62,050,500	242,032,700	304,083,200	647,358,300	9,638,500	656,996,800
WASHINGTON	130,305	168,292,200	120,647,800	288,940,000	1,709,212,400	4,172,542,100	5,881,754,500	6,170,694,500	104,375,900	6,275,070,400
WATONWAN	269,792	287,517,500	36,036,900	323,554,400	22,279,200	116,518,400	138,797,600	462,352,000	6,148,700	468,500,700
WILKIN	459,055	289,126,700	25,613,900	314,740,600	11,194,000	63,306,800	74,500,800	389,241,400	5,501,900	394,743,300
WINONA	327,288	174,836,865	79,525,390	254,362,255	185,790,235	716,929,510	902,719,745	1,157,082,000	15,149,700	1,172,231,700
WRIGHT	362,909	267,866,800	196,918,100	464,784,900	477,842,100	1,549,576,100	2,027,418,200	2,492,203,100	29,204,600	2,521,407,700
YELLOW MEDICINE	465,812	366,181,700	42,786,900	408,968,600	15,857,100	95,970,400	111,827,500	520,796,100	6,522,100	527,318,200
STATEWIDE TOTAL	31,186,674	19,964,074,927	5,378,614,641	25,342,689,568	32,964,549,028	100,686,584,355	133,651,133,383	158,993,822,951	2,990,779,548	161,984,602,499

Figure 1

Total Taxable Market Value of Real and Personal Property By Use Class For Assessment 1993



REAL PROPERTY

	Agricultural	\$29,968,315,008
	Non-Agricultural	\$129,040,404,134
	Personal Property	<u>\$2,990,779,548</u>

TOTAL TAXABLE MARKET VALUE \$161,999,498,690

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

TABLE 31 PART A
1993 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM				RESIDENTIAL			
	HOMESTEAD	NON HOMESTEAD	TIMBER	SEASONAL RECREATIONAL	HOMESTEAD	NON HOMESTEAD	APARTMENT	SEASONAL COMMERCIAL
AITKIN								
CITY	394,778	69,133	62,200	5,444,540	24,369,688	2,929,783	3,840,559	224,478
TOWN	79,500,604	16,167,730	23,587,398	217,665,620	146,441,161	5,024,915	305,206	4,469,597
TOTAL	79,895,382	16,236,863	23,649,598	223,110,160	170,810,849	7,954,698	4,145,765	4,694,075
ANOKA								
CITY	78,744,166	25,841,265	239,067	7,995,140	5,585,330,650	287,095,177	374,943,429	0
TOWN	40,413,265	5,087,468	77,533	7,802,300	251,368,400	14,478,521	737,500	0
TOTAL	119,157,431	30,928,733	316,600	15,797,440	5,836,699,050	301,573,698	375,680,929	0
BECKER								
CITY	517,066	752,800	0	13,796,720	119,361,628	18,299,828	11,830,894	603,544
TOWN	187,905,522	50,412,933	10,597,863	148,589,980	199,378,662	13,360,171	837,167	11,552,369
TOTAL	188,422,588	51,165,733	10,597,863	162,386,700	318,740,290	31,659,999	12,668,061	12,155,913
BELTRAMI								
CITY	1,085,979	290,333	277,600	1,671,600	95,378,089	17,772,609	18,877,857	280,696
TOWN	80,930,350	16,033,930	10,123,800	64,122,260	235,390,712	15,400,344	2,526,582	8,546,660
TOTAL	82,016,329	16,324,263	10,401,400	65,793,860	330,768,801	33,172,953	21,404,439	8,827,356
BENTON								
CITY	1,361,867	822,199	127,800	27,200	215,293,567	15,901,260	74,094,065	0
TOWN	150,417,608	16,820,666	1,690,999	6,509,800	133,495,350	8,515,825	847,918	172,609
TOTAL	151,779,475	17,642,865	1,818,799	6,537,000	348,788,917	24,417,085	74,941,983	172,609
BIG STONE								
CITY	905,176	401,933	0	361,500	33,079,127	2,269,826	1,747,940	35,087
TOWN	98,022,900	66,748,800	0	5,532,200	6,390,378	1,553,174	13,391	0
TOTAL	98,928,076	67,150,733	0	5,893,700	39,469,505	3,823,000	1,761,331	35,087
BLUE EARTH								
CITY	2,218,744	1,897,600	0	210,300	467,818,522	40,974,912	84,839,498	141,522
TOWN	443,005,920	197,789,132	0	3,011,000	176,963,189	16,966,086	1,350,318	194,609
TOTAL	445,224,664	199,686,732	0	3,221,300	644,781,711	57,940,998	86,189,816	336,131
BROWN								
CITY	1,961,188	1,167,666	0	0	291,514,383	16,774,870	11,432,184	0
TOWN	338,306,654	115,821,933	0	0	32,066,011	5,014,783	126,413	0
TOTAL	340,267,842	116,989,599	0	0	323,580,394	21,789,653	11,558,597	0
CARLTON								
CITY	2,168,034	360,866	717,466	679,400	202,621,145	13,133,695	10,440,912	99,521
TOWN	66,189,445	6,773,000	10,359,134	21,961,280	176,423,021	7,234,477	182,082	421,595
TOTAL	68,357,479	7,133,866	11,076,600	22,640,680	379,044,166	20,368,172	10,622,994	521,116
CARVER								
CITY	17,711,176	20,122,600	0	4,582,600	1,186,275,450	69,812,218	73,483,658	0
TOWN	229,251,878	29,964,666	0	2,056,860	173,442,300	15,389,130	51,100	169,000
TOTAL	246,963,054	50,087,266	0	6,639,460	1,359,717,750	85,201,348	73,534,758	169,000
CASS								
CITY	1,525,532	109,400	574,934	108,263,220	106,392,895	7,485,479	3,391,188	16,714,670
TOWN	63,463,490	10,069,600	14,242,600	355,816,260	266,001,639	13,310,910	618,398	30,949,570
TOTAL	64,989,022	10,179,000	14,817,534	464,079,480	372,394,534	20,796,389	4,009,586	47,664,240
CHIPPewa								
CITY	1,005,112	1,205,400	0	2,300	92,842,401	6,685,957	6,157,844	0
TOWN	227,950,054	126,908,466	0	0	18,594,933	3,548,697	20,000	0
TOTAL	228,955,166	128,113,866	0	2,300	111,437,334	10,234,654	6,177,844	0
CHISAGO								
CITY	21,969,621	5,790,399	51,933	5,751,720	300,957,644	21,339,305	27,396,495	186,348
TOWN	166,123,363	18,760,064	114,467	33,096,540	291,671,850	21,877,389	1,596,189	1,786,226
TOTAL	188,092,984	24,550,463	166,400	38,848,260	592,629,494	43,216,694	28,992,684	1,972,574

TABLE 31 PART A
1993 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM				RESIDENTIAL			
	HOMESTEAD	NON HOMESTEAD	TIMBER	SEASONAL RECREATIONAL	HOMESTEAD	NON HOMESTEAD	APARTMENT	SEASONAL COMMERCIAL
CLAY								
CITY	1,739,446	3,780,864	0	0	503,373,567	28,119,087	61,967,246	0
TOWN	275,175,704	155,594,864	99,667	1,714,400	92,412,556	7,250,872	14,200	68,804
TOTAL	276,915,150	159,355,728	99,667	1,714,400	595,786,123	35,369,959	61,981,446	68,804
CLEARWATER								
CITY	413,000	182,400	3,667	46,900	13,886,944	1,946,653	3,121,629	7,217
TOWN	69,897,154	11,904,935	4,494,803	9,378,120	25,096,466	2,458,260	34,500	126,809
TOTAL	70,310,154	12,087,335	4,498,470	9,425,020	38,983,410	4,404,913	3,156,129	134,026
COOK								
CITY	0	0	0	1,635,320	21,443,278	1,929,826	1,329,502	369,304
TOWN	1,173,043	22,200	3,080,467	146,592,700	68,064,150	2,776,868	59,206	6,299,418
TOTAL	1,173,043	22,200	3,080,467	148,228,020	89,507,428	4,706,694	1,388,708	6,668,722
COTTONWOOD								
CITY	907,921	768,667	0	176,820	75,691,833	6,073,132	4,996,140	0
TOWN	269,876,279	152,675,731	0	32,600	13,292,300	4,276,956	31,287	0
TOTAL	270,784,200	153,444,398	0	209,420	88,984,133	10,350,088	5,027,427	0
CROW WING								
CITY	3,715,969	808,199	5,467,665	283,125,350	415,995,661	38,306,785	27,856,139	19,029,743
TOWN	71,984,618	6,322,534	19,459,465	419,904,140	420,262,227	18,638,567	1,589,147	23,115,990
TOTAL	75,700,587	7,130,733	24,927,130	703,029,490	836,257,888	56,945,352	29,445,286	42,145,733
DAKOTA								
CITY	48,991,202	53,368,664	0	2,015,280	7,590,218,434	421,147,521	661,493,861	0
TOWN	211,296,525	46,666,269	216,733	923,760	261,594,300	21,754,258	1,255,000	0
TOTAL	260,287,727	100,034,933	216,733	2,939,040	7,851,812,734	442,901,779	662,748,861	0
DODGE								
CITY	2,230,833	666,133	0	0	135,460,639	5,704,436	7,481,799	0
TOWN	240,820,976	78,288,799	0	0	66,309,178	8,295,479	53,912	241,522
TOTAL	243,051,809	78,954,932	0	0	201,769,817	13,999,915	7,535,711	241,522
DOUGLAS								
CITY	2,110,821	869,401	0	2,862,920	131,134,434	17,991,825	23,741,551	549,426
TOWN	153,026,823	29,583,734	64,266	168,123,060	331,177,250	18,640,785	1,617,725	11,962,948
TOTAL	155,137,644	30,453,135	64,266	170,985,980	462,311,684	36,632,610	25,359,276	12,512,374
FARIBAUT								
CITY	3,281,121	1,873,867	0	0	106,509,944	8,029,217	4,529,260	0
TOWN	380,401,565	248,793,466	0	1,059,900	18,037,100	6,727,521	0	0
TOTAL	383,682,686	250,667,333	0	1,059,900	124,547,044	14,756,738	4,529,260	0
FILLMORE								
CITY	12,005,710	2,588,667	0	291,200	141,627,100	10,653,783	9,320,389	0
TOWN	279,115,268	74,497,929	1,533	1,436,400	21,466,655	11,605,302	1,000	87,826
TOTAL	291,120,978	77,086,596	1,533	1,727,600	163,093,755	22,259,085	9,321,389	87,826
FREEBORN								
CITY	1,041,489	2,226,932	0	600	299,030,467	22,779,784	17,543,158	0
TOWN	387,082,500	154,016,198	0	244,100	78,519,794	8,360,739	93,598	18,913
TOTAL	388,123,989	156,243,130	0	244,700	377,550,261	31,140,523	17,636,756	18,913
GOODHUE								
CITY	10,463,966	4,518,799	157,200	1,907,520	487,247,944	33,790,781	41,594,070	734,652
TOWN	429,419,306	88,707,795	1,336,463	8,041,460	178,962,861	19,819,610	856,701	643,413
TOTAL	439,883,272	93,226,594	1,493,663	9,948,980	666,210,805	53,610,391	42,450,771	1,378,065
GRANT								
CITY	1,978,344	1,131,267	0	259,300	25,528,889	2,131,174	1,645,792	0
TOWN	145,043,497	76,432,133	0	8,618,680	13,861,300	2,268,437	16,196	129,296
TOTAL	147,021,841	77,563,400	0	8,877,980	39,390,189	4,399,611	1,661,988	129,296

TABLE 31 PART A
1993 TAXABLE 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
	HOMESTEAD	NON HOMESTEAD			HOMESTEAD	NON HOMESTEAD		
HENNEPIN								
CITY	142,660,797	97,284,533	117,533	78,245,400	28,479,658,300	2,337,074,690	2,998,888,432	99,100
TOWN	14,127,023	3,354,400	0	27,800	58,695,000	2,395,870	0	0
TOTAL	156,787,820	100,638,933	117,533	78,273,200	28,538,353,300	2,339,470,560	2,998,888,432	99,100
HOUSTON								
CITY	2,310,301	523,000	0	873,120	165,123,922	8,081,871	8,852,544	28,609
TOWN	174,484,576	21,985,062	18,266	829,700	63,266,600	8,646,087	404,004	251,738
TOTAL	176,794,877	22,508,062	18,266	1,702,820	228,390,522	16,727,958	9,256,548	280,347
HUBBARD								
CITY	611,978	226,267	85,400	2,325,600	37,665,922	5,734,392	5,630,363	423,878
TOWN	54,715,670	12,631,535	9,879,867	179,728,780	190,902,572	11,384,740	402,700	17,784,330
TOTAL	55,327,648	12,857,802	9,965,267	182,054,380	228,568,494	17,119,132	6,033,063	18,208,208
ISANTI								
CITY	806,633	581,133	0	4,400	112,795,000	9,220,044	18,638,821	0
TOWN	198,810,201	20,240,268	863,066	20,775,060	255,981,689	15,449,262	647,600	735,591
TOTAL	199,616,834	20,821,401	863,066	20,779,460	368,776,689	24,669,306	19,286,421	735,591
ITASCA								
CITY	575,389	558,000	1,731,800	9,786,080	207,762,878	15,080,824	22,202,398	355,030
TOWN	43,722,109	2,768,068	30,922,133	174,193,740	386,159,072	11,707,562	652,391	8,288,314
TOTAL	44,297,498	3,326,068	32,653,933	183,979,820	593,921,950	26,788,386	22,854,789	8,643,344
JACKSON								
CITY	1,074,744	1,130,399	0	0	63,477,222	4,707,391	4,457,222	100,913
TOWN	347,955,753	245,238,197	0	2,358,020	13,710,500	8,120,129	0	0
TOTAL	349,030,497	246,368,596	0	2,358,020	77,187,722	12,827,520	4,457,222	100,913
KANABEC								
CITY	1,303,722	228,600	0	46,300	37,366,411	3,901,261	6,782,797	0
TOWN	99,776,258	10,556,333	6,496,802	24,872,060	85,837,238	7,402,609	241,388	620,044
TOTAL	101,079,980	10,784,933	6,496,802	24,918,360	123,203,649	11,303,870	7,024,185	620,044
KANDIYOHI								
CITY	2,312,998	2,919,400	0	4,794,640	332,951,327	27,295,738	36,658,993	286,722
TOWN	288,312,031	123,067,198	597,732	97,070,280	233,629,544	15,994,561	417,818	2,936,812
TOTAL	290,625,029	125,986,598	597,732	101,864,920	566,580,871	43,290,299	37,076,811	3,223,534
KITTSON								
CITY	1,530,355	708,066	7,133	57,700	27,488,956	2,447,565	2,178,231	0
TOWN	145,804,036	124,602,131	1,804,532	1,258,100	5,116,500	1,927,605	0	33,870
TOTAL	147,334,391	125,310,197	1,811,665	1,315,800	32,605,456	4,375,170	2,178,231	33,870
KOOCHICHING								
CITY	500,121	108,533	172,267	226,200	99,810,283	9,270,477	5,451,947	201,087
TOWN	26,897,710	5,448,667	4,885,867	27,562,820	84,422,022	4,840,956	61,588	1,448,870
TOTAL	27,397,831	5,557,200	5,058,134	27,789,020	184,232,305	14,111,433	5,513,535	1,649,957
LAC QUI PARLE								
CITY	379,334	379,534	0	14,900	38,258,134	2,285,826	2,447,095	0
TOWN	208,708,790	108,765,399	0	48,700	8,576,078	2,956,044	0	41,696
TOTAL	209,088,124	109,144,933	0	63,600	46,834,212	5,241,870	2,447,095	41,696
LAKE								
CITY	0	0	38,000	3,623,320	70,512,633	5,984,348	2,402,635	47,000
TOWN	691,910	0	21,953,333	43,318,540	90,363,694	6,363,087	49,588	3,734,022
TOTAL	691,910	0	21,991,333	46,941,860	160,876,327	12,347,435	2,452,223	3,781,022
LAKEWOODS								
CITY	207,112	283,933	6,133	180,300	12,222,067	1,049,870	718,906	0
TOWN	26,087,701	8,211,199	4,971,201	25,379,380	28,885,600	1,671,521	712,200	5,829,979
TOTAL	26,294,813	8,495,132	4,977,334	25,559,680	41,107,667	2,721,391	1,431,106	5,829,979

TABLE 31 PART A
1993 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM				RESIDENTIAL			
	HOMESTEAD	NON HOMESTEAD	TIMBER	SEASONAL RECREATIONAL	HOMESTEAD	NON HOMESTEAD	APARTMENT	SEASONAL COMMERCIAL
LE SUEUR								
CITY	1,168,733	906,333	0	3,190,140	201,901,722	12,143,044	8,594,744	174,295
TOWN	221,174,477	57,109,400	0	33,120,980	144,498,355	8,499,131	309,518	2,231,414
TOTAL	222,343,210	58,015,733	0	36,311,120	346,400,077	20,642,175	8,904,262	2,405,709
LINCOLN								
CITY	1,184,246	387,333	0	54,100	32,665,067	2,153,435	1,609,994	46,913
TOWN	120,007,894	56,224,933	0	3,952,800	5,954,000	2,547,173	55,412	0
TOTAL	121,172,140	56,612,266	0	4,006,900	38,619,067	4,700,608	1,665,406	46,913
LYON								
CITY	1,389,525	2,040,599	0	182,940	235,259,167	17,205,956	35,788,579	0
TOWN	251,550,029	138,766,733	0	117,000	34,401,900	7,015,652	0	0
TOTAL	252,948,554	140,807,332	0	299,940	269,661,067	24,221,608	35,788,579	0
MCLEOD								
CITY	799,712	868,533	0	78,720	363,961,772	15,356,347	27,983,018	0
TOWN	260,020,015	58,283,598	0	505,300	100,061,250	7,769,912	28,400	0
TOTAL	260,819,727	59,152,131	0	584,020	464,023,022	23,126,259	28,011,418	0
MAHONOMEN								
CITY	268,288	234,333	0	0	14,562,089	1,021,434	1,547,888	0
TOWN	65,948,476	26,818,266	2,243,133	8,411,700	12,291,011	1,574,868	0	541,000
TOTAL	66,216,764	27,052,599	2,243,133	8,411,700	26,853,100	2,596,302	1,547,888	541,000
MARSHALL								
CITY	774,612	920,466	0	162,300	45,056,311	3,436,478	2,692,100	0
TOWN	218,250,910	170,570,665	2,326,667	912,800	12,362,600	2,708,956	5,900	9,522
TOTAL	219,025,522	171,491,131	2,326,667	1,075,100	57,418,911	6,145,434	2,698,000	9,522
MARTIN								
CITY	4,978,222	6,362,666	0	474,120	213,604,823	17,929,869	11,125,834	0
TOWN	390,516,129	299,818,601	0	677,400	20,639,900	9,615,999	11,700	67,000
TOTAL	395,494,351	306,181,267	0	1,151,520	234,244,723	27,545,868	11,137,534	67,000
MEEKER								
CITY	1,257,110	1,236,332	0	0	117,945,089	9,909,958	8,671,218	0
TOWN	234,249,618	67,172,996	0	48,217,140	117,595,516	9,394,564	0	126,321
TOTAL	235,506,728	68,409,328	0	48,217,140	235,540,605	19,304,522	8,671,218	126,321
MILLE LACS								
CITY	1,407,122	202,733	13,867	7,186,080	98,815,377	8,824,088	11,962,005	283,222
TOWN	106,036,724	10,572,867	657,265	58,166,640	112,416,850	8,652,042	236,924	2,231,873
TOTAL	106,443,846	10,775,600	671,132	65,352,720	211,232,227	17,476,130	12,198,929	2,515,095
MORRISON								
CITY	9,959,122	696,200	0	211,900	129,163,578	12,132,564	13,646,919	0
TOWN	247,156,133	27,830,066	509,799	76,054,800	168,056,656	13,430,958	143,606	1,749,083
TOTAL	257,115,255	28,526,266	509,799	76,266,700	297,220,234	25,563,522	13,790,525	1,749,083
MOWER								
CITY	4,121,255	1,549,601	0	194,100	385,802,989	18,393,521	16,786,830	0
TOWN	344,832,198	135,517,930	0	9,500	74,249,900	6,033,087	343,900	361,218
TOTAL	348,953,453	137,067,531	0	203,600	460,052,889	24,426,608	17,130,730	361,218
MURRAY								
CITY	1,169,134	759,400	0	1,200	49,532,100	3,726,001	3,629,126	0
TOWN	251,315,284	155,774,799	0	14,282,120	18,491,778	4,197,435	0	0
TOTAL	252,484,418	156,534,199	0	14,283,320	68,023,878	7,923,436	3,629,126	0
NICOLLET								
CITY	2,286,388	1,099,800	0	0	346,278,644	18,662,086	25,810,110	0
TOWN	288,269,143	71,259,465	457,001	957,820	62,147,900	5,295,739	0	0
TOTAL	290,555,531	72,359,265	457,001	957,820	408,426,544	23,957,825	25,810,110	0

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1993 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM				RESIDENTIAL			
	HOMESTEAD	NON HOMESTEAD	TIMBER	SEASONAL RECREATIONAL	HOMESTEAD	NON HOMESTEAD	APARTMENT	SEASONAL COMMERCIAL
<u>NOBLES</u>								
CITY	1,927,542	1,915,000	0	0	192,403,690	14,912,997	18,449,795	0
TOWN	296,411,924	200,473,798	0	0	18,948,300	5,048,913	2,913	0
TOTAL	298,339,466	202,388,798	0	0	211,351,990	19,961,910	18,452,708	0
<u>NORMAN</u>								
CITY	356,845	324,133	0	0	36,507,611	2,478,739	2,790,234	0
TOWN	181,914,276	148,952,868	141,667	0	12,019,673	2,615,261	0	0
TOTAL	182,271,121	149,277,001	141,667	0	48,527,284	5,094,000	2,790,234	0
<u>OLMSTED</u>								
CITY	3,853,033	5,416,199	0	1,901,520	1,838,702,144	133,917,956	147,562,737	646,565
TOWN	334,369,129	76,647,667	0	1,139,120	488,067,000	32,049,958	1,951,077	27,683
TOTAL	338,222,162	82,063,866	0	3,040,640	2,326,769,144	165,967,914	149,513,814	674,248
<u>OTTER TAIL</u>								
CITY	5,660,899	1,471,663	20,866	8,220,480	253,979,545	21,331,390	27,352,629	359,283
TOWN	380,011,698	91,767,862	5,843,063	307,464,250	330,438,884	17,544,181	1,442,230	13,629,234
TOTAL	385,672,597	93,239,525	5,863,929	315,684,730	584,418,429	38,875,571	28,794,859	13,988,517
<u>PENNINGTON</u>								
CITY	77,400	120,667	0	60,200	80,955,211	6,010,261	7,252,959	0
TOWN	78,159,536	28,088,800	0	57,900	30,790,700	2,271,693	60,000	0
TOTAL	78,236,936	28,209,467	0	118,100	111,745,911	8,281,954	7,312,959	0
<u>PINE</u>								
CITY	14,102,535	2,548,266	156,533	3,220,900	79,343,467	8,756,696	10,385,506	144,000
TOWN	139,850,314	16,928,067	2,809,196	122,086,540	130,207,455	14,078,348	659,371	3,511,769
TOTAL	153,952,849	19,476,333	2,965,729	125,307,440	209,550,922	22,835,044	11,044,877	3,655,769
<u>PIPESTONE</u>								
CITY	3,284,843	1,074,400	0	0	74,050,389	5,908,521	2,884,919	26,000
TOWN	129,297,789	77,590,600	0	29,900	8,808,300	2,384,608	8,000	0
TOTAL	132,582,632	78,665,000	0	29,900	82,858,689	8,293,129	2,892,919	26,000
<u>POLK</u>								
CITY	1,744,865	1,549,398	0	39,400	228,921,962	17,189,479	20,341,344	0
TOWN	354,520,739	316,929,729	0	30,190,540	57,777,356	7,568,649	7,000	0
TOTAL	356,265,604	318,479,127	0	30,229,940	286,699,318	24,758,128	20,348,344	0
<u>POPE</u>								
CITY	557,733	218,401	0	1,501,040	51,441,045	4,999,129	5,246,392	624,135
TOWN	147,112,836	48,746,397	280,534	35,289,620	47,776,350	5,450,913	4,100	681,100
TOTAL	147,670,569	48,964,798	280,534	36,790,660	99,217,395	10,450,042	5,250,492	1,305,235
<u>RAMSEY</u>								
CITY	3,760,966	5,160,664	98,467	6,412,310	10,181,544,583	635,371,302	1,147,490,060	1,472,087
TOWN	1,487,978	501,000	10,133	1,016,020	354,057,050	13,671,391	0	0
TOTAL	5,248,944	5,661,664	108,600	7,428,330	10,535,601,633	649,042,693	1,147,490,060	1,472,087
<u>RED LAKE</u>								
CITY	1,198,678	680,666	0	0	15,591,700	784,740	1,543,118	16,609
TOWN	56,370,543	25,710,132	176,933	0	4,765,700	1,185,783	0	35,522
TOTAL	57,569,221	26,390,798	176,933	0	20,357,400	1,970,523	1,543,118	52,131
<u>REDWOOD</u>								
CITY	2,959,844	2,224,401	0	0	127,664,255	7,029,350	9,501,120	0
TOWN	384,703,608	258,932,332	0	20,000	17,543,300	5,908,431	0	0
TOTAL	387,663,452	261,156,733	0	20,000	145,207,555	12,937,781	9,501,120	0
<u>RENVILLE</u>								
CITY	2,600,230	2,667,667	0	0	109,985,623	6,134,000	8,908,362	0
TOWN	537,894,948	263,398,528	0	941,900	18,233,700	6,790,304	28,700	0
TOTAL	540,495,178	266,066,195	0	941,900	128,219,323	12,924,304	8,937,062	0

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1993 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM		TIMBER	SEASONAL RECREATIONAL	RESIDENTIAL			SEASONAL COMMERCIAL
	HOMESTEAD	NON HOMESTEAD			HOMESTEAD	NON HOMESTEAD	APARTMENT	
RICE								
CITY	4,226,934	2,974,266	0	0	540,721,522	30,677,348	45,387,138	0
TOWN	325,210,225	63,264,729	0	20,727,680	194,750,278	17,630,128	295,994	1,053,774
TOTAL	329,437,159	66,238,995	0	20,727,680	735,471,800	48,307,476	45,683,132	1,053,774
ROCK								
CITY	2,971,232	1,207,867	0	70,600	76,384,967	3,950,868	3,987,798	0
TOWN	181,389,776	138,058,867	0	0	10,487,100	3,479,133	0	0
TOTAL	184,361,008	139,266,734	0	70,600	86,872,067	7,430,001	3,987,798	0
ROSEAU								
CITY	384,066	240,599	0	139,900	59,898,688	3,891,000	8,060,077	6,783
TOWN	168,747,381	47,404,267	2,619,196	6,494,940	56,855,522	5,469,822	1,160,376	397,148
TOTAL	169,131,447	47,644,866	2,619,196	6,634,840	116,754,210	9,360,822	9,220,453	403,931
ST. LOUIS								
CITY	4,092,901	626,466	12,721,467	6,728,580	2,110,422,423	140,693,478	155,722,165	1,013,939
TOWN	49,199,606	3,358,864	68,169,803	318,844,040	803,052,698	20,144,955	781,606	19,961,229
TOTAL	53,292,507	3,985,330	80,891,270	325,572,620	2,913,475,121	160,838,433	156,503,771	20,975,168
SCOTT								
CITY	23,827,630	21,057,464	0	8,449,480	1,154,034,700	59,935,869	51,746,342	969,826
TOWN	242,705,716	34,878,067	0	3,267,740	374,623,850	27,941,305	2,303,718	1,074,261
TOTAL	266,533,346	55,735,531	0	11,717,220	1,528,658,550	87,877,174	54,050,060	2,044,087
SHERBURNE								
CITY	30,433,844	6,879,400	0	4,964,660	411,286,700	26,743,913	55,377,464	1,613,087
TOWN	176,759,234	25,745,598	62,200	31,476,340	364,657,200	24,482,523	459,000	907,813
TOTAL	207,193,078	32,624,998	62,200	36,441,000	775,943,900	51,226,436	55,836,464	2,520,900
SIBLEY								
CITY	315,722	1,358,000	0	0	87,845,556	5,510,477	3,931,195	33,217
TOWN	317,205,706	110,769,334	0	12,100	38,375,100	7,176,737	225,500	133,478
TOTAL	317,521,428	112,127,334	0	12,100	126,220,656	12,687,214	4,156,695	166,695
STEARNS								
CITY	6,789,476	3,369,333	0	1,448,960	921,358,533	64,181,391	174,661,935	307,739
TOWN	480,305,102	64,108,599	0	101,175,200	759,946,033	35,688,304	7,837,606	4,680,782
TOTAL	487,094,578	67,477,932	0	102,624,160	1,681,304,566	99,869,695	182,499,541	4,988,521
STEELE								
CITY	2,088,431	1,233,801	0	0	448,648,066	23,325,175	25,366,586	0
TOWN	265,751,781	72,899,135	0	2,035,000	53,995,133	7,903,650	211,476	129,087
TOTAL	267,840,212	74,132,936	0	2,035,000	502,643,199	31,228,825	25,578,062	129,087
STEVENS								
CITY	1,261,867	405,866	0	0	57,805,066	6,691,043	5,360,335	1,913
TOWN	148,898,903	74,622,733	0	538,900	16,189,600	1,582,089	0	41,087
TOTAL	150,160,770	75,028,599	0	538,900	73,994,666	8,273,132	5,360,335	43,000
SWIFT								
CITY	1,344,566	1,101,466	0	0	59,808,600	4,499,088	3,849,696	0
TOWN	175,730,030	101,948,067	0	134,300	12,907,700	2,797,045	98,500	0
TOTAL	177,074,596	103,049,533	0	134,300	72,716,300	7,296,133	3,948,196	0
TODD								
CITY	1,043,355	183,267	0	131,600	71,700,800	7,748,781	6,606,906	284,700
TOWN	189,670,740	22,925,599	195,266	58,299,000	87,844,488	8,977,865	0	2,307,243
TOTAL	190,714,095	23,108,866	195,266	58,430,600	159,545,288	16,726,646	6,606,906	2,591,943
TRAVERSE								
CITY	740,545	307,400	0	0	21,897,200	1,843,783	1,772,749	0
TOWN	121,251,377	114,592,599	0	2,749,500	3,472,400	1,097,474	0	1,000
TOTAL	121,991,922	114,899,999	0	2,749,500	25,369,600	2,941,257	1,772,749	1,000

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BY CITY AND TOWNSHIP

COUNTY	FARM				RESIDENTIAL			
	HOMESTEAD	NON HOMESTEAD	TIMBER	SEASONAL RECREATIONAL	HOMESTEAD	NON HOMESTEAD	APARTMENT	SEASONAL COMMERCIAL
<u>WABASHA</u>								
CITY	3,407,667	1,469,665	7,333	3,102,480	184,337,868	12,068,042	7,379,000	118,913
TOWN	213,222,354	35,320,802	246,932	14,148,540	89,302,644	11,793,915	139,600	785,653
TOTAL	216,630,021	36,790,467	254,265	17,251,020	273,640,512	23,861,957	7,518,600	904,566
<u>WADENA</u>								
CITY	1,153,846	217,800	0	370,800	67,227,321	6,824,521	4,596,102	0
TOWN	64,101,325	10,588,865	338,999	7,447,300	31,745,033	4,343,478	20,100	106,891
TOTAL	65,255,171	10,806,665	338,999	7,818,100	98,972,354	11,167,999	4,616,202	106,891
<u>WASECA</u>								
CITY	681,478	239,732	0	0	158,660,389	10,214,956	12,634,824	28,300
TOWN	255,187,278	87,247,465	0	2,043,600	64,289,850	6,788,521	92,088	84,187
TOTAL	255,868,756	87,487,197	0	2,043,600	222,950,239	17,003,477	12,726,912	112,487
<u>WASHINGTON</u>								
CITY	80,915,307	58,169,399	697,400	20,882,180	3,795,890,611	217,846,348	159,313,671	0
TOWN	122,599,021	27,289,398	1,328,334	32,465,360	884,377,650	54,533,306	424,188	1,649,382
TOTAL	203,514,328	85,458,797	2,025,734	53,347,540	4,680,268,261	272,379,654	159,737,859	1,649,382
<u>WATONWAN</u>								
CITY	1,017,276	340,466	0	0	77,473,679	5,162,652	5,434,564	0
TOWN	222,401,261	99,867,535	0	1,308,420	11,830,644	3,333,868	0	0
TOTAL	223,418,537	100,208,001	0	1,308,420	89,304,323	8,496,520	5,434,564	0
<u>WILKIN</u>								
CITY	1,299,090	1,995,201	0	0	48,842,944	2,832,827	2,809,534	0
TOWN	160,046,891	151,412,334	0	0	8,106,100	276,087	0	0
TOTAL	161,345,981	153,407,535	0	0	56,949,044	3,108,914	2,809,534	0
<u>WINONA</u>								
CITY	4,121,177	1,131,333	0	890,920	481,390,600	36,534,564	42,928,381	0
TOWN	219,752,379	29,345,800	313,065	3,624,020	148,654,350	19,570,176	1,031,644	320,740
TOTAL	223,873,556	30,477,133	313,065	4,514,940	630,044,950	56,104,740	43,960,025	320,740
<u>WRIGHT</u>								
CITY	31,230,657	7,091,798	0	6,525,560	623,726,456	55,604,521	67,248,370	681,488
TOWN	374,735,222	51,851,800	0	118,588,580	595,905,122	37,938,043	2,025,482	1,671,197
TOTAL	405,965,879	58,943,598	0	125,114,140	1,219,631,578	93,542,564	69,273,852	2,352,685
<u>YELLOW MEDICINE</u>								
CITY	2,231,165	1,012,001	0	0	60,555,734	4,624,608	3,954,572	0
TOWN	264,163,293	141,660,600	0	0	15,727,200	4,556,131	20,000	0
TOTAL	266,394,458	142,672,601	0	0	76,282,934	9,180,739	3,974,572	0
<u>STATEWIDE TOTAL</u>								
CITY	653,128,859	391,775,296	23,553,731	628,082,580	75,379,035,754	5,288,337,814	7,112,094,387	49,371,561
TOWN	17,475,364,028	6,827,082,588	270,669,176	3,698,658,750	12,231,926,931	884,216,613	40,849,642	203,170,131
TOTAL	18,128,492,887	7,218,857,884	294,222,907	4,326,741,330	87,610,962,685	6,172,554,427	7,152,944,029	252,541,692

TABLE 31 PART B
1993 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL(1) & ALL OTHER	RAILROAD	MARKET VALUE TOTALS		
						REAL	PERSONAL	REAL & PERSONAL
AITKIN								
CITY	10,683,316	1,589,987	3,696	0	253,391	49,865,549	835,300	50,700,849
TOWN	3,893,767	506,891	2,082,700	0	1,783,890	501,429,479	5,497,900	506,927,379
TOTAL	14,577,083	2,096,878	2,086,396	0	2,037,281	551,295,028	6,333,200	557,628,228
ANOKA								
CITY	715,638,814	419,243,480	21,569,954	0	17,573,490	7,534,214,632	135,358,900	7,669,573,532
TOWN	8,730,317	174,600	1,861,303	0	0	330,731,207	5,195,400	335,926,607
TOTAL	724,369,131	419,418,080	23,431,257	0	17,573,490	7,864,945,839	140,554,300	8,005,500,139
BECKER								
CITY	55,258,391	8,472,802	498,026	0	1,122,891	230,514,390	3,289,500	233,803,890
TOWN	6,449,718	1,457,591	3,068,912	0	2,784,413	636,395,301	5,635,200	642,030,501
TOTAL	61,708,109	9,930,193	3,566,938	0	3,907,304	866,909,691	8,924,700	875,834,391
BELTRAMI								
CITY	68,528,056	3,061,061	2,125,629	0	935,260	210,284,769	7,933,900	218,218,669
TOWN	12,341,988	3,571,674	5,353,914	0	724,784	455,066,998	18,234,500	473,301,498
TOTAL	80,870,044	6,632,735	7,479,543	0	1,660,044	665,351,767	26,168,400	691,520,167
BENTON								
CITY	54,784,367	59,119,668	7,122,999	0	2,922,326	431,577,318	7,975,900	439,553,218
TOWN	15,103,089	1,769,414	4,890,217	0	1,287,587	341,521,082	12,704,500	354,225,582
TOTAL	69,887,456	60,889,082	12,013,216	0	4,209,913	773,098,400	20,680,400	793,778,800
BIG STONE								
CITY	4,878,535	495,705	920,564	0	414,391	45,509,784	2,191,600	47,701,384
TOWN	429,809	150,000	1,327,504	0	1,434,760	181,602,916	712,300	182,315,216
TOTAL	5,308,344	645,705	2,248,068	0	1,849,151	227,112,700	2,903,900	230,016,600
BLUE EARTH								
CITY	190,402,560	39,670,122	26,755,834	0	584,892	855,514,506	15,762,200	871,276,706
TOWN	18,812,109	6,695,323	8,293,826	0	1,051,282	874,132,794	11,609,900	885,742,694
TOTAL	209,214,669	46,365,445	35,049,660	0	1,636,174	1,729,647,300	27,372,100	1,757,019,400
BROWN								
CITY	56,057,772	23,145,544	31,892	0	531,501	402,617,000	1,387,600	404,004,600
TOWN	5,687,332	4,578,783	1,173,394	0	965,001	503,740,304	2,669,800	506,410,104
TOTAL	61,745,104	27,724,327	1,205,286	0	1,496,502	906,357,304	4,057,400	910,414,704
CARLTON								
CITY	30,814,700	56,425,878	8,831,173	0	1,637,082	327,929,872	11,499,700	339,429,572
TOWN	3,657,870	457,958	30,859,397	0	2,899,065	327,418,324	26,782,500	354,200,824
TOTAL	34,472,570	56,883,836	39,690,570	0	4,536,147	655,348,196	38,282,200	693,630,396
CARVER								
CITY	143,627,716	149,410,716	726,174	5,108	359,739	1,666,117,155	20,990,200	1,687,107,355
TOWN	6,941,361	5,784,505	9,091,566	0	196,891	472,339,257	4,431,400	476,770,657
TOTAL	150,569,077	155,195,221	9,817,740	5,108	556,630	2,138,456,412	25,421,600	2,163,878,012
CASS								
CITY	26,204,527	104,196	408,252	24,999	391,000	271,590,292	4,506,000	276,096,292
TOWN	13,571,348	142,108	9,362,332	31,194	2,175,891	779,755,340	42,942,400	822,697,740
TOTAL	39,775,875	246,304	9,770,584	56,193	2,566,891	1,051,345,632	47,448,400	1,098,794,032
CHIPPEWA								
CITY	20,217,465	4,834,672	10,973,696	0	464,804	144,389,651	3,981,500	148,371,151
TOWN	2,937,461	2,118,966	402,131	0	1,285,936	383,766,644	3,047,200	386,813,844
TOTAL	23,154,926	6,953,638	11,375,827	0	1,750,740	528,156,295	7,028,700	535,184,995
CHISAGO								
CITY	50,078,939	12,461,537	3,999,964	129,804	600,827	450,714,536	10,220,700	460,935,236
TOWN	6,100,407	691,028	13,861,566	45,498	253,109	555,977,696	10,216,600	566,194,296
TOTAL	56,179,346	13,152,565	17,861,530	175,302	853,936	1,006,692,232	20,437,300	1,027,129,532

TABLE 31 PART B
1993 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY						MARKET VALUE TOTALS		
	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL(1) & ALL OTHER	RAILROAD	REAL	PERSONAL	REAL & PERSONAL
CLAY								
CITY	97,756,771	27,256,492	277,774	0	4,664,608	728,915,855	10,077,300	738,993,155
TOWN	5,910,650	530,995	736,582	0	5,067,518	544,576,812	3,473,600	548,050,412
TOTAL	103,667,421	27,787,487	1,014,356	0	9,732,126	1,273,492,667	13,550,900	1,287,043,567
CLEARWATER								
CITY	6,828,122	0	277,587	0	364,086	27,078,205	622,000	27,700,205
TOWN	758,509	0	34,956,873	0	731,892	159,838,321	33,885,000	193,723,321
TOTAL	7,586,631	0	35,234,460	0	1,095,978	186,916,526	34,507,000	221,423,526
COOK								
CITY	8,969,100	0	0	0	0	35,676,330	55,600	35,731,930
TOWN	6,152,166	0	487,374	0	110,500	234,818,092	7,619,700	242,437,792
TOTAL	15,121,266	0	487,374	0	110,500	270,494,422	7,675,300	278,169,722
COTTONWOOD								
CITY	15,529,766	7,236,156	0	0	153,586	111,534,021	1,376,400	112,910,421
TOWN	2,925,132	1,643,621	838,003	0	241,108	445,833,017	25,110,100	470,943,117
TOTAL	18,454,898	8,879,777	838,003	0	394,694	557,367,038	26,486,500	583,853,538
CROW WING								
CITY	139,052,715	9,237,032	2,918,348	113,000	3,190,108	948,816,714	11,558,300	960,375,014
TOWN	21,748,842	11,217,891	6,256,633	492,022	974,219	1,021,966,295	8,122,600	1,030,088,895
TOTAL	160,801,557	20,454,923	9,174,981	605,022	4,164,327	1,970,783,009	19,680,900	1,990,463,909
DAKOTA								
CITY	1,337,508,463	667,857,414	190,778,955	0	3,768,889	10,977,148,683	166,173,900	11,143,322,583
TOWN	10,269,418	4,162,257	1,524,696	0	430,935	560,094,151	15,420,500	575,514,651
TOTAL	1,347,777,881	672,019,671	192,303,651	0	4,199,824	11,537,242,834	181,594,400	11,718,837,234
DODGE								
CITY	16,356,728	6,617,421	340,517	0	121,195	174,979,701	3,554,000	178,533,701
TOWN	1,899,519	548,587	258,386	0	319,238	397,035,596	3,754,000	400,789,596
TOTAL	18,256,247	7,166,008	598,903	0	440,433	572,015,297	7,308,000	579,323,297
DOUGLAS								
CITY	80,002,726	11,546,013	6,621,023	0	430,564	277,860,704	3,021,900	280,882,604
TOWN	16,944,066	0	4,637,071	0	618,541	736,396,269	986,700	737,382,969
TOTAL	96,946,792	11,546,013	11,258,094	0	1,049,105	1,014,256,973	4,008,600	1,018,265,573
FARIBAULT								
CITY	18,930,140	17,577,733	572,269	0	356,478	161,660,029	2,647,800	164,307,829
TOWN	953,709	2,446,814	1,721,477	0	683,631	660,825,183	3,841,000	664,666,183
TOTAL	19,883,849	20,024,547	2,293,746	0	1,040,109	822,485,212	6,488,800	828,974,012
FILLMORE								
CITY	26,997,808	3,952,504	689,499	0	0	208,126,660	2,669,700	210,796,360
TOWN	4,027,395	65,196	2,473,098	0	0	394,777,602	5,645,800	400,423,402
TOTAL	31,025,203	4,017,700	3,162,597	0	0	602,904,262	8,315,500	611,219,762
FREEBORN								
CITY	57,728,923	36,116,999	2,087,739	0	471,444	439,027,535	8,403,500	447,431,035
TOWN	5,503,255	807,038	4,673,292	0	1,018,986	640,338,413	17,036,700	657,375,113
TOTAL	63,232,178	36,924,037	6,761,031	0	1,490,430	1,079,365,948	25,440,200	1,104,806,148
GOODHUE								
CITY	102,910,984	51,206,283	482,017,762	0	675,413	1,217,225,374	14,852,200	1,232,077,574
TOWN	17,161,552	1,423,612	975,419	0	220,891	747,569,083	5,595,800	753,164,883
TOTAL	120,072,536	52,629,895	482,993,181	0	896,304	1,964,794,457	20,448,000	1,985,242,457
GRANT								
CITY	6,928,194	0	92,696	0	407,085	40,102,741	2,620,500	42,723,241
TOWN	422,996	0	830,334	0	949,396	248,572,265	4,300,900	252,873,165
TOTAL	7,351,190	0	923,030	0	1,356,481	288,675,006	6,921,400	295,596,406

TABLE 31 PART B
1993 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL(1) & ALL OTHER	RAILROAD	MARKET VALUE TOTALS		
						REAL	PERSONAL	REAL & PERSONAL
<u>HENNEPIN</u>								
CITY	8,230,821,959	2,438,578,022	204,238,871	0	42,119,846	45,049,587,483	737,065,378	45,786,652,861
TOWN	5,834,318	8,444,634	67,392	0	95,891	93,042,328	1,476,300	94,518,628
TOTAL	8,236,456,277	2,447,022,656	204,306,263	0	42,215,737	45,142,629,811	738,541,678	45,881,171,489
<u>HOUSTON</u>								
CITY	19,517,109	1,167,282	428,195	0	49,913	206,955,866	2,989,700	209,945,566
TOWN	3,216,807	130,606	784,609	0	183,804	274,201,749	4,410,600	278,612,349
TOTAL	22,733,716	1,297,978	1,212,804	0	233,717	481,157,615	7,400,300	488,557,915
<u>HUBBARD</u>								
CITY	21,214,765	728,991	573,392	0	0	75,220,948	3,348,700	78,569,648
TOWN	15,541,699	9,796,991	6,167,727	32,000	390,587	509,359,198	18,595,100	527,954,298
TOTAL	36,756,464	10,525,982	6,741,119	32,000	390,587	584,580,146	21,943,800	606,523,946
<u>ISANTI</u>								
CITY	37,347,061	4,755,700	1,724,205	0	553,196	186,426,193	4,816,000	191,242,193
TOWN	7,094,486	1,350,088	3,692,900	0	785,000	526,425,211	6,413,100	532,838,311
TOTAL	44,441,547	6,105,788	5,417,105	0	1,338,196	712,851,404	11,229,100	724,080,504
<u>ITASCA</u>								
CITY	66,501,555	40,697,891	252,424,166	255,543	1,470,328	619,401,882	13,914,800	633,316,682
TOWN	8,443,305	8,582,718	29,474,897	229,435	2,537,066	707,680,810	62,413,500	770,094,310
TOTAL	74,944,860	49,280,609	281,899,063	484,978	4,007,394	1,327,082,692	76,328,300	1,403,410,992
<u>JACKSON</u>								
CITY	13,871,426	0	76,000	0	77,499	88,972,816	1,107,300	90,080,116
TOWN	2,287,892	9,327,209	4,183,919	0	312,131	633,493,750	12,324,200	645,817,950
TOTAL	16,159,318	9,327,209	4,259,919	0	389,630	722,466,566	13,431,500	735,898,066
<u>KANABEC</u>								
CITY	15,741,339	6,235,857	188,500	0	209,304	72,004,091	1,528,900	73,532,991
TOWN	3,680,805	315,696	108,018	0	418,696	240,325,947	436,800	240,762,747
TOTAL	19,422,144	6,551,553	296,518	0	628,000	312,330,038	1,965,700	314,295,738
<u>KANDIYOHI</u>								
CITY	91,799,373	21,458,487	1,212,691	0	2,549,413	524,239,782	6,083,200	530,322,982
TOWN	14,419,666	1,194,961	2,339,869	0	1,967,173	781,947,645	6,005,100	787,952,745
TOTAL	106,219,039	22,653,448	3,552,560	0	4,516,586	1,306,187,427	12,088,300	1,318,275,727
<u>KITTSON</u>								
CITY	5,618,114	89,600	926,184	0	315,697	41,367,601	4,794,000	46,161,601
TOWN	1,353,720	0	18,661,104	0	1,800,238	302,361,836	20,582,200	322,944,036
TOTAL	6,971,834	89,600	19,587,288	0	2,115,935	343,729,437	25,376,200	369,105,637
<u>KOOCHICHING</u>								
CITY	21,912,857	83,046,043	2,357,770	0	1,221,826	224,279,411	4,571,100	228,850,511
TOWN	2,142,439	360,617	2,066,631	0	3,225,521	163,363,708	2,483,600	165,847,308
TOTAL	24,055,296	83,406,660	4,424,401	0	4,447,347	387,643,119	7,054,700	394,697,819
<u>LAC QUI PARLE</u>								
CITY	6,948,100	7,181,722	259,705	0	122,001	58,276,351	2,845,100	61,121,451
TOWN	1,302,113	2,939,491	838,283	0	599,087	334,775,681	1,653,700	336,429,381
TOTAL	8,250,213	10,121,213	1,097,988	0	721,088	393,052,032	4,498,800	397,550,832
<u>LAKE</u>								
CITY	9,286,008	535,427	1,410,848	0	492,609	94,332,828	1,931,100	96,263,928
TOWN	3,885,051	3,618,421	2,496,840	0	3,882,804	180,357,290	3,638,800	183,996,090
TOTAL	13,171,059	4,153,848	3,907,688	0	4,375,413	274,690,118	5,569,900	280,260,018
<u>LAKEWOODS</u>								
CITY	4,371,069	2,883,521	260,913	0	147,913	22,331,737	1,100,100	23,431,837
TOWN	996,146	597,805	340,875	0	430,217	104,113,824	956,100	105,069,924
TOTAL	5,367,215	3,481,326	601,788	0	578,130	126,445,561	2,056,200	128,501,761

TABLE 31 PART B
1993 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL(1) & ALL OTHER	RAILROAD	MARKET VALUE TOTALS		
						REAL	PERSONAL	REAL & PERSONAL
LE SUEUR								
CITY	18,620,491	15,787,652	2,311,500	0	228,000	265,026,654	3,927,000	268,953,654
TOWN	4,330,173	7,578,892	957,909	0	296,086	480,106,335	6,829,700	486,936,035
TOTAL	22,950,664	23,366,544	3,269,409	0	524,086	745,132,989	10,756,700	755,889,689
LINCOLN								
CITY	5,051,165	1,292,953	707,901	0	70,282	45,203,389	876,500	46,079,889
TOWN	505,417	74,600	1,468,413	0	424,977	191,215,619	19,360,400	210,576,019
TOTAL	5,556,582	1,367,553	2,176,314	0	495,259	236,419,008	20,236,900	256,655,908
LYON								
CITY	63,035,623	42,721,370	786,196	0	840,020	399,249,975	5,810,300	405,060,275
TOWN	3,078,574	432,500	3,640,180	0	1,712,219	440,723,787	21,456,300	462,180,087
TOTAL	66,114,197	43,153,870	4,426,376	0	2,552,239	839,973,762	27,266,600	867,240,362
MCLEOD								
CITY	60,106,500	31,970,101	298,587	0	360,327	501,783,617	2,737,200	504,520,817
TOWN	5,671,101	1,112,400	923,682	0	211,522	434,587,180	2,468,400	437,055,580
TOTAL	65,777,601	33,082,501	1,222,269	0	571,849	936,370,797	5,205,600	941,576,397
MAHNOMEN								
CITY	9,975,405	0	132,391	0	46,718	27,788,546	2,318,800	30,107,346
TOWN	2,261,522	0	415,564	0	320,717	120,826,257	1,024,500	121,850,757
TOTAL	12,236,927	0	547,955	0	367,435	148,614,803	3,343,300	151,958,103
MARSHALL								
CITY	9,347,643	54,000	127,610	0	476,194	63,047,714	3,993,400	67,041,114
TOWN	2,147,858	0	12,750,839	0	2,364,306	424,411,023	34,673,600	459,084,623
TOTAL	11,495,501	54,000	12,878,449	0	2,840,500	487,458,737	38,667,000	526,125,737
MARTIN								
CITY	48,231,949	16,569,285	269,392	0	409,348	319,955,508	3,690,400	323,645,908
TOWN	1,697,411	2,195,378	27,365,140	0	506,411	753,111,069	31,384,000	784,495,069
TOTAL	49,929,360	18,764,663	27,634,532	0	915,759	1,073,066,577	35,074,400	1,108,140,977
MEEKER								
CITY	25,419,041	10,760,204	209,369	0	634,717	176,043,038	4,752,400	180,795,438
TOWN	6,222,433	208,000	1,419,371	0	1,229,306	485,835,265	6,918,200	492,753,465
TOTAL	31,641,474	10,968,204	1,628,740	0	1,864,023	661,878,303	11,670,600	673,548,903
MILLE LACS								
CITY	26,347,207	6,501,086	1,066,609	0	0	162,609,396	3,858,300	166,467,696
TOWN	8,429,800	34,409	1,867,617	0	0	308,303,011	2,950,300	311,253,311
TOTAL	34,777,007	6,535,495	2,934,226	0	0	470,912,407	6,808,600	477,721,007
MORRISON								
CITY	38,040,615	6,173,745	3,688,196	0	1,497,152	215,209,991	6,362,700	221,572,691
TOWN	9,088,981	0	11,820,287	0	2,260,131	558,100,500	14,358,200	572,458,700
TOTAL	47,129,596	6,173,745	15,508,483	0	3,757,283	773,310,491	20,720,900	794,031,391
MOWER								
CITY	66,792,189	42,049,022	1,888,980	0	218,500	537,796,987	3,336,700	541,133,687
TOWN	7,111,530	148,000	3,566,606	0	260,296	572,434,165	9,535,600	581,969,765
TOTAL	73,903,719	42,197,022	5,455,586	0	478,796	1,110,231,152	12,872,300	1,123,103,452
MURRAY								
CITY	9,057,354	2,804,595	0	0	0	70,678,910	683,500	71,362,410
TOWN	1,876,009	694,205	958,000	0	0	447,589,630	12,111,100	459,700,730
TOTAL	10,933,363	3,498,800	958,000	0	0	518,268,540	12,794,600	531,063,140
NICOLLET								
CITY	37,075,710	28,354,200	541,803	0	0	460,108,741	5,047,200	465,155,941
TOWN	723,305	1,329,122	1,881,490	0	0	432,320,985	3,164,200	435,485,185
TOTAL	37,799,015	29,683,322	2,423,293	0	0	892,429,726	8,211,400	900,641,126

TABLE 31 PART B
1993 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL(1) & ALL OTHER	RAILROAD	MARKET VALUE TOTALS		
						REAL	PERSONAL	REAL & PERSONAL
<u>NOBLES</u>								
CITY	47,691,074	18,010,237	154,792	0	275,173	295,740,300	2,899,000	298,639,300
TOWN	2,874,018	1,358,617	909,337	0	278,891	526,306,711	1,624,400	527,931,111
TOTAL	50,565,092	19,368,854	1,064,129	0	554,064	822,047,011	4,523,400	826,570,411
<u>NORMAN</u>								
CITY	7,923,112	0	265,609	0	260,914	50,907,197	2,524,300	53,431,497
TOWN	2,023,466	0	2,327,102	0	1,146,521	351,140,834	1,944,000	353,084,834
TOTAL	9,946,578	0	2,592,711	0	1,407,435	402,048,031	4,468,300	406,516,331
<u>OLMSTED</u>								
CITY	547,330,947	83,701,335	2,231,374	0	633,674	2,765,897,484	20,854,770	2,786,752,254
TOWN	15,236,391	4,146,626	9,808,774	0	589,696	964,033,121	8,290,900	972,324,021
TOTAL	562,567,338	87,847,961	12,040,148	0	1,223,370	3,729,930,605	29,145,670	3,759,076,275
<u>OTTERTAIL</u>								
CITY	73,177,308	12,724,808	34,566,937	0	858,397	439,724,205	13,479,900	453,204,105
TOWN	9,656,807	0	7,112,512	0	3,794,650	1,168,705,371	7,161,500	1,175,866,871
TOTAL	82,834,115	12,724,808	41,679,449	0	4,653,047	1,608,429,576	20,641,400	1,629,070,976
<u>PENNINGTON</u>								
CITY	20,897,222	4,133,208	0	0	345,913	119,853,041	3,699,300	123,552,341
TOWN	2,547,417	0	1,292,113	0	469,813	143,737,972	10,557,300	154,295,272
TOTAL	23,444,639	4,133,208	1,292,113	0	815,726	263,591,013	14,256,600	277,847,613
<u>PINE</u>								
CITY	35,153,893	2,262,822	1,438,110	0	1,405,218	158,917,946	6,798,500	165,716,446
TOWN	7,832,169	146,409	4,939,621	0	3,113,869	446,163,128	12,224,500	458,387,628
TOTAL	42,986,062	2,409,231	6,377,731	0	4,519,087	605,081,074	19,023,000	624,104,074
<u>PIPESTONE</u>								
CITY	11,408,725	6,038,414	956,392	0	488,391	106,120,994	4,820,100	110,941,094
TOWN	581,812	1,819,814	1,334,709	0	1,252,608	223,108,140	1,602,900	224,711,040
TOTAL	11,990,537	7,858,228	2,291,101	0	1,740,999	329,229,134	6,423,000	335,652,134
<u>POLK</u>								
CITY	49,593,784	13,234,742	925,197	0	2,555,891	336,096,062	10,301,900	346,397,962
TOWN	6,089,110	5,797,696	6,745,693	0	7,766,696	793,393,208	19,887,200	813,280,408
TOTAL	55,682,894	19,032,438	7,670,890	0	10,322,587	1,129,489,270	30,189,100	1,159,678,370
<u>POPE</u>								
CITY	11,134,491	1,516,286	486,417	0	286,696	78,011,765	5,000,700	83,012,465
TOWN	3,173,861	1,164,796	682,639	824	803,826	291,167,796	5,856,200	297,023,996
TOTAL	14,308,352	2,681,082	1,169,056	824	1,090,522	369,179,561	10,856,900	380,036,461
<u>RAMSEY</u>								
CITY	2,488,188,157	711,576,899	87,142,652	0	28,329,544	15,296,547,691	407,226,100	15,703,773,791
TOWN	17,646,391	7,519,109	1,488,530	0	792,934	398,190,536	2,265,300	400,455,836
TOTAL	2,505,834,548	719,096,008	88,631,182	0	29,122,478	15,694,738,227	409,491,400	16,104,229,627
<u>RED LAKE</u>								
CITY	2,654,614	258,496	460,001	0	66,282	23,254,904	2,783,900	26,038,804
TOWN	474,191	0	4,127,971	0	385,390	93,232,165	8,020,000	101,252,165
TOTAL	3,128,805	258,496	4,587,972	0	451,672	116,487,069	10,803,900	127,290,969
<u>REDWOOD</u>								
CITY	28,733,825	10,532,559	677,456	0	126,708	189,449,518	2,664,100	192,113,618
TOWN	3,633,556	1,754,309	823,499	0	445,782	673,764,817	1,918,800	675,683,617
TOTAL	32,367,381	12,286,868	1,500,955	0	572,490	863,214,335	4,582,900	867,797,235

TABLE 31 PART B
1993 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL(1) & ALL OTHER	RAILROAD	MARKET VALUE TOTALS		
						REAL	PERSONAL	REAL & PERSONAL
RENVILLE								
CITY	18,073,634	13,075,016	1,513,914	0	199,303	163,157,749	3,002,000	166,159,749
TOWN	2,343,777	15,108,874	4,973,322	0	418,108	850,132,161	5,502,900	855,635,061
TOTAL	20,417,411	28,183,890	6,487,236	0	617,411	1,013,289,910	8,504,900	1,021,794,810
RICE								
CITY	110,342,004	23,885,330	2,068,492	0	953,000	780,936,034	12,066,000	773,002,034
TOWN	4,620,796	938,609	5,202,173	0	303,219	633,997,605	10,996,400	644,994,005
TOTAL	114,962,800	24,823,939	7,270,665	0	956,219	1,394,933,639	23,062,400	1,417,996,039
ROCK								
CITY	11,632,965	4,015,078	11,696	0	146,387	104,379,458	1,333,700	105,713,158
TOWN	1,901,668	2,306,891	1,316,284	0	782,913	339,722,632	864,500	340,587,132
TOTAL	13,534,633	6,321,969	1,327,980	0	929,300	444,102,090	2,198,200	446,300,290
ROSEAU								
CITY	20,191,284	17,069,269	831,961	0	514,196	111,227,823	3,731,200	114,959,023
TOWN	2,398,256	2,884,622	11,691,700	0	1,780,479	307,903,709	5,987,800	313,891,509
TOTAL	22,589,540	19,953,891	12,523,661	0	2,294,675	419,131,532	9,719,000	428,850,532
ST. LOUIS								
CITY	375,178,477	112,205,409	81,158,192	3,175,718	15,465,696	3,019,204,911	86,365,200	3,105,570,111
TOWN	18,527,439	12,121,398	37,852,417	1,038,283	27,380,132	1,380,432,470	62,245,300	1,442,677,770
TOTAL	393,705,916	124,326,807	119,010,609	4,214,001	42,845,828	4,399,637,381	148,610,500	4,548,247,881
SCOTT								
CITY	144,348,344	126,116,330	19,550,212	0	656,195	1,610,692,392	20,062,400	1,630,754,792
TOWN	11,388,022	2,672,905	3,985,713	0	488,413	705,129,710	7,134,400	712,264,110
TOTAL	155,736,366	128,789,235	23,535,925	0	1,144,608	2,315,822,102	27,196,800	2,343,018,902
SHERBURNE								
CITY	82,273,613	24,010,305	671,464,825	0	1,751,087	1,316,798,898	15,752,200	1,332,551,098
TOWN	16,707,398	385,800	3,199,113	1,000	1,732,218	646,575,437	14,398,200	660,973,637
TOTAL	98,981,011	24,396,105	674,663,938	1,000	3,483,305	1,963,374,335	30,150,400	1,993,524,735
SIBLEY								
CITY	9,785,086	7,468,342	801,499	0	0	117,049,094	1,875,100	118,924,194
TOWN	3,196,225	1,197,618	750,307	0	0	479,042,105	2,506,300	481,548,405
TOTAL	12,981,311	8,665,960	1,551,806	0	0	596,091,199	4,381,400	600,472,599
STEARNS								
CITY	383,232,298	97,722,050	4,864,461	0	3,902,220	1,661,838,396	30,743,500	1,692,581,896
TOWN	48,742,558	11,572,186	4,814,230	0	1,942,348	1,520,812,948	17,594,500	1,538,407,448
TOTAL	431,974,856	109,294,236	9,678,691	0	5,844,568	3,182,651,344	48,338,000	3,230,989,344
STEELE								
CITY	68,333,498	49,146,162	3,822,217	0	383,588	622,347,524	1,287,400	623,634,924
TOWN	13,588,549	4,026,477	2,707,863	0	737,023	423,985,174	13,409,600	437,394,774
TOTAL	81,922,047	53,172,639	6,530,080	0	1,120,611	1,046,332,698	14,697,000	1,061,029,698
STEVENS								
CITY	17,349,496	1,155,534	291,397	0	647,804	90,970,321	4,526,600	95,496,921
TOWN	2,883,013	0	802,300	0	1,552,304	247,110,929	3,582,200	250,693,129
TOTAL	20,232,509	1,155,534	1,093,697	0	2,200,108	338,081,250	8,108,800	346,190,050
SWIFT								
CITY	12,446,383	1,473,022	292,783	0	924,565	85,740,169	4,984,900	90,725,069
TOWN	1,457,813	681,696	4,097,720	0	1,787,716	301,640,587	4,847,800	306,488,387
TOTAL	13,904,196	2,154,718	4,390,503	0	2,712,281	387,380,756	9,832,700	397,213,456
TODD								
CITY	21,446,390	3,015,566	296,723	0	404,304	112,862,392	3,954,800	116,817,192
TOWN	2,995,396	74,904	2,615,931	0	2,375,130	378,281,562	5,626,700	383,908,262
TOTAL	24,441,786	3,090,470	2,912,654	0	2,779,434	491,143,954	9,581,500	500,725,454

TABLE 31 PART B
1993 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL(1) & ALL OTHER	RAILROAD	MARKET VALUE TOTALS		
						REAL	PERSONAL	REAL & PERSONAL
TRAVERSE								
CITY	3,806,287	995,826	366,891	0	139,217	31,871,898	1,300,100	33,171,998
TOWN	582,108	0	1,300,613	0	323,608	245,370,679	3,439,400	248,810,079
TOTAL	4,390,395	995,826	1,667,504	0	462,825	277,242,577	4,739,500	281,982,077
WABASHA								
CITY	33,179,819	6,792,718	1,125,510	0	314,900	253,303,915	4,804,700	258,108,615
TOWN	3,065,796	0	1,319,812	0	367,595	369,713,643	2,592,700	372,306,343
TOTAL	36,245,615	6,792,718	2,445,322	0	682,495	623,017,558	7,397,400	630,414,958
WADENA								
CITY	19,347,184	2,415,579	1,028,413	0	720,913	103,902,479	3,893,500	107,795,979
TOWN	1,370,622	0	3,566,305	0	685,327	124,314,245	10,269,100	134,583,345
TOTAL	20,717,806	2,415,579	4,594,718	0	1,406,240	228,216,724	14,162,600	242,379,324
WASECA								
CITY	25,892,330	15,203,418	1,484,078	0	186,500	225,226,005	2,236,300	227,462,305
TOWN	1,955,657	2,049,500	1,891,487	0	573,087	422,202,720	7,402,200	429,604,920
TOTAL	27,847,987	17,252,918	3,375,565	0	759,587	647,428,725	9,638,500	657,067,225
WASHINGTON								
CITY	495,732,169	86,175,675	98,719,276	0	2,428,978	5,016,771,014	87,254,800	5,104,025,814
TOWN	27,251,435	312,783	669,065	0	1,128,479	1,154,028,401	17,121,100	1,171,149,501
TOTAL	522,983,604	86,488,458	99,388,341	0	3,557,457	6,170,799,415	104,375,900	6,275,175,315
WATONWAN								
CITY	15,586,401	13,685,487	37,608	0	199,609	118,937,742	1,458,200	120,395,942
TOWN	1,492,599	2,149,295	741,283	0	363,826	343,488,731	4,690,500	348,179,231
TOTAL	17,079,000	15,834,782	778,891	0	563,435	462,426,473	6,148,700	468,575,173
WILKIN								
CITY	7,316,372	0	60,696	0	610,578	65,767,242	2,723,100	68,490,342
TOWN	1,310,592	0	348,091	0	2,052,838	323,552,933	2,778,800	326,331,733
TOTAL	8,626,964	0	408,787	0	2,663,416	389,320,175	5,501,900	394,822,075
WINONA								
CITY	102,040,609	52,735,667	3,312,017	0	1,119,436	726,204,704	12,835,300	739,040,004
TOWN	5,222,755	1,153,939	1,262,927	0	724,827	430,976,622	2,314,400	433,291,022
TOTAL	107,263,364	53,889,606	4,574,944	0	1,844,263	1,157,181,326	15,149,700	1,172,331,026
WRIGHT								
CITY	133,888,243	30,494,362	267,422,017	0	1,584,130	1,225,497,602	15,755,200	1,241,252,802
TOWN	26,784,323	3,477,588	52,097,104	0	1,746,632	1,266,821,093	13,449,400	1,280,270,493
TOTAL	160,672,566	33,971,950	319,519,121	0	3,330,762	2,492,318,695	29,204,600	2,521,523,295
YELLOW MEDICINE								
CITY	10,313,617	5,234,589	376,000	0	285,282	88,587,568	3,484,100	92,071,668
TOWN	1,522,519	2,417,352	1,623,205	0	628,805	432,319,105	3,038,000	435,357,105
TOTAL	11,836,136	7,651,941	1,999,205	0	914,087	520,906,673	6,522,100	527,428,773
STATEWIDE TOTAL								
CITY	17,750,152,880	5,987,116,511	2,538,957,811	3,704,172	165,376,542	115,970,687,898	2,095,538,748	118,066,226,646
TOWN	595,754,651	200,651,498	482,677,627	1,870,256	125,139,353	43,038,031,244	895,240,800	43,933,272,044
TOTAL	18,345,907,531	6,187,768,009	3,021,635,438	5,574,428	290,515,895	159,008,719,142	2,990,779,548	161,999,498,690

(1) This column contains mineral value for Crow Wing, Itasca, and St. Louis counties, and "All Other Class 5 Property" for any other county reporting value in this column.

TABLE 32
GREEN ACRES EFFECT ON FARM LAND MARKET VALUE
TAXES PAYABLE 1994

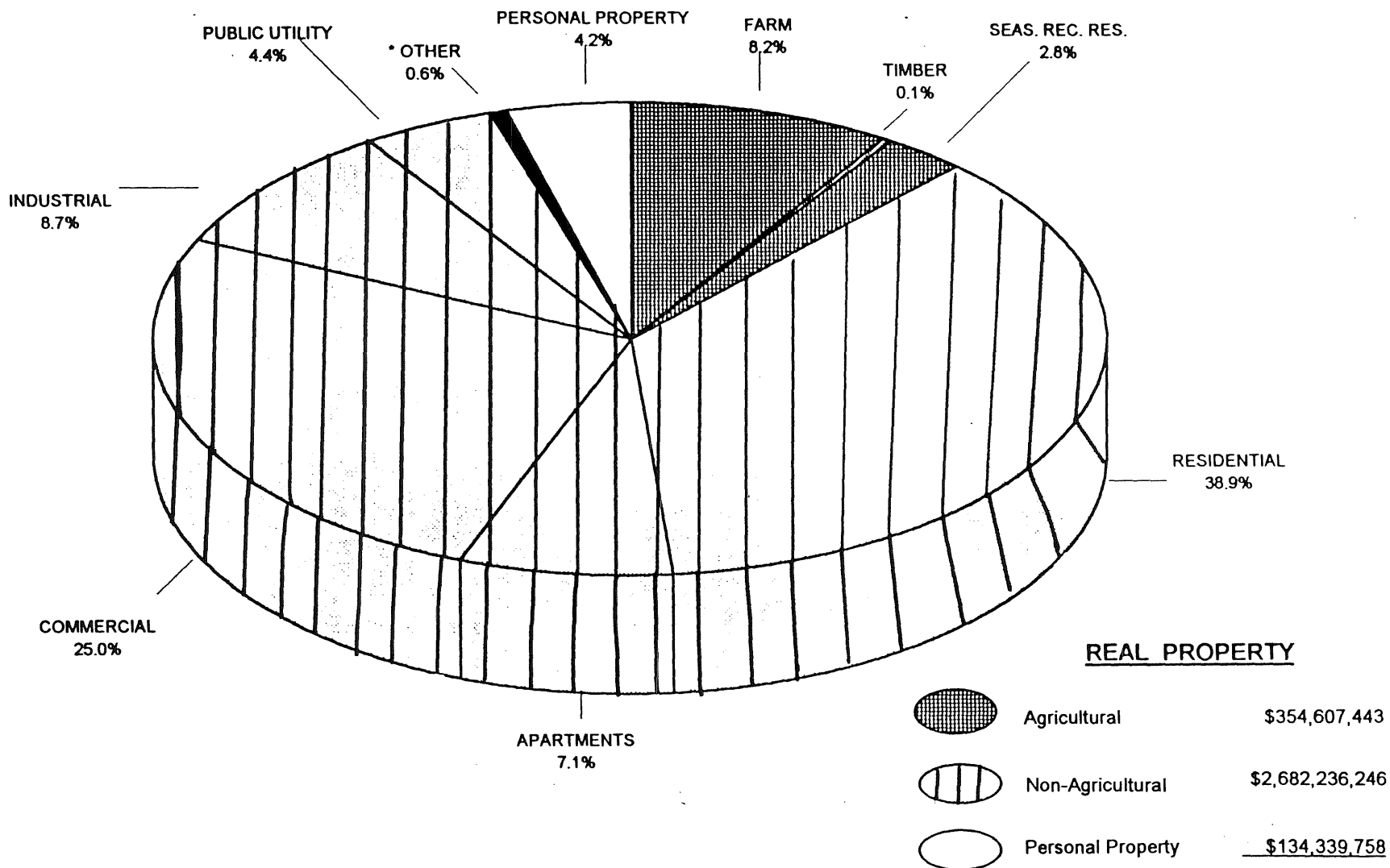
COUNTY	NUMBER OF GREEN ACRES	FARM LAND MARKET VALUE		
		BEFORE GREEN ACRES REDUCTION	AFTER GREEN ACRES REDUCTION	GREEN ACRES REDUCTION
AITKIN	0	52,690,799	52,690,799	0
ANOKA	63,743	142,091,000	75,721,350	66,369,650
BECKER	3,423	166,711,644	165,767,844	943,800
BELTRAMI	1,641	60,417,526	59,564,826	852,700
BENTON	0	102,945,710	102,945,710	0
BIG STONE	0	149,719,210	149,719,210	0
BLUE EARTH	0	555,986,500	555,986,500	0
BROWN	0	400,454,577	400,454,577	0
CARLTON	0	39,607,400	39,607,400	0
CARVER	3,918	203,363,025	193,732,425	9,630,600
CASS	0	46,519,599	46,519,599	0
CHIPPEWA	0	325,636,200	325,636,200	0
CHISAGO	140,515	125,225,230	95,353,730	29,871,500
CLAY	538	380,625,900	380,229,000	396,900
CLEARWATER	0	52,071,900	52,071,900	0
COOK	0	566,200	566,200	0
COTTONWOOD	0	396,187,050	396,187,050	0
CROW WING	0	41,152,000	41,152,000	0
DAKOTA	129,770	337,233,700	241,008,600	96,225,100
DODGE	0	256,850,000	256,850,000	0
DOUGLAS	8	124,861,375	124,802,875	58,500
FARIBAULT	0	584,734,300	584,734,300	0
FILLMORE	0	284,463,625	284,463,625	0
FREEBORN	0	463,402,595	463,402,595	0
GOODHUE	0	393,659,711	393,659,711	0
GRANT	0	198,563,380	198,563,380	0
HENNEPIN	57,010	293,266,500	171,736,300	121,530,200
HOUSTON	0	141,723,060	141,723,060	0
HUBBARD	5,716	40,971,290	39,989,490	981,800
ISANTI	118,125	115,568,300	96,584,300	18,984,000
ITASCA	0	23,395,700	23,395,700	0
JACKSON	0	543,453,750	543,453,750	0
KANABEC	0	55,517,300	55,517,300	0
KANDIYOHI	373	345,764,755	345,706,255	58,500
KITTSO	0	255,029,936	255,029,936	0
KOOCHICHING	0	18,443,100	18,443,100	0
LAC QUI PARLE	0	289,025,000	289,025,000	0
LAKE	0	283,900	283,900	0
LAKE OF WOOD	704	22,979,000	22,568,200	410,800
LE SUEUR	0	237,863,345	237,863,345	0
LINCOLN	0	151,336,775	151,336,775	0
LYON	2,802	352,714,207	343,717,807	8,996,400
MCLEOD	0	251,402,860	251,402,860	0
MAHNOMEN	0	74,674,700	74,674,700	0
MARSHALL	0	341,227,019	341,227,019	0
MARTIN	0	634,804,570	634,804,570	0

TABLE 32
GREEN ACRES EFFECT ON FARM LAND MARKET VALUE
TAXES PAYABLE 1994

COUNTY	NUMBER OF GREEN ACRES	FARM LAND MARKET VALUE		
		BEFORE GREEN ACRES REDUCTION	AFTER GREEN ACRES REDUCTION	GREEN ACRES REDUCTION
MEEKER	0	231,742,715	231,742,715	0
MILLE LACS	0	64,645,300	64,645,300	0
MORRISON	6,407	150,701,811	147,852,711	2,849,100
MOWER	0	412,591,320	412,591,320	0
MURRAY	0	366,061,880	366,061,880	0
NICOLLET	0	314,095,000	314,095,000	0
NOBLES	0	451,716,179	451,716,179	0
NORMAN	0	298,644,430	298,644,430	0
OLMSTED	0	276,798,300	276,798,300	0
OTTER TAIL	0	331,690,400	331,690,400	0
PENNINGTON	0	78,664,136	78,664,136	0
PINE	353	92,108,470	91,978,870	129,600
PIPESTONE	0	183,584,150	183,584,150	0
POLK	0	598,980,150	598,980,150	0
POPE	0	156,463,900	156,463,900	0
RAMSEY	174	11,227,400	6,369,200	4,858,200
RED LAKE	0	61,194,300	61,194,300	0
REDWOOD	0	588,365,475	588,365,475	0
RENVILLE	0	729,582,900	729,582,900	0
RICE	1,240	279,422,502	278,969,502	453,000
ROCK	0	289,288,700	289,288,700	0
ROSEAU	0	160,311,920	160,311,920	0
ST LOUIS	0	23,845,562	23,845,562	0
SCOTT	96,314	194,480,900	172,445,900	22,035,000
SHERBURNE	163,927	159,676,000	94,447,500	65,228,500
SIBLEY	0	367,189,900	367,189,900	0
STEARNS	74	340,220,294	339,874,594	345,700
STEELE	230	274,713,500	274,293,300	420,200
STEVENS	0	199,394,800	199,394,800	0
SWIFT	0	258,446,990	258,446,990	0
TODD	0	130,659,480	130,659,480	0
TRAVERSE	0	218,623,600	218,623,600	0
WABASHA	15	184,695,175	184,601,575	93,600
WADENA	0	44,605,733	44,605,733	0
WASECA	0	298,823,180	298,823,180	0
WASHINGTON	81,213	275,734,100	163,693,300	112,040,800
WATONWAN	0	295,258,400	295,258,400	0
WILKIN	0	281,052,700	281,052,700	0
WINONA	81	175,589,115	175,352,415	236,700
WRIGHT	362,785	364,195,100	264,433,200	99,761,900
YELLOW MED	0	366,347,000	366,347,000	0
STATEWIDE TOTAL	1,241,099	20,656,618,090	19,992,855,340	663,762,750

Figure 2

Total Net Tax Capacity Value of Real and Personal Property
By Use Class For Assessment 1993



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

TABLE 33 PART A
1993 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

FARM HOMESTEADS

COUNTY	HOUSE, GARAGE AND ONE ACRE				LAND				
	BLIND, PARA VET/ DISABLED TO \$32 K	TO 72K	72-115	OVER 115	BLIND, PARA VET/ DISABLED TO \$32 K	TO 72K UP TO 320 ACRES	TO 72K OVER 320 ACRES	72-115K UP TO 320 ACRES	72-115K OVER 320 ACRES
	(0.45%)	(1.00%)	(2.00%)	(2.00%)	(0.45%)	(0.45%)	(0.45%)	(0.45%)	(0.45%)
ATKIN									
CITY	0	2,095	150	0	0	668	70	0	62
TOWN	2,233	345,797	3,198	0	309	175,130	2,763	8,912	5,899
TOTAL	2,233	347,892	3,348	0	309	175,798	2,833	8,912	5,961
ANOKA									
CITY	360	409,590	133,992	39,670	0	94,130	0	12,586	0
TOWN	216	225,188	81,788	16,150	0	50,963	0	5,002	0
TOTAL	576	634,778	215,780	55,820	0	145,093	0	17,588	0
BECKER									
CITY	0	2,050	718	42	0	622	0	23	0
TOWN	807	530,095	20,580	8,941	442	335,520	1,463	64,594	9,127
TOTAL	807	532,145	21,298	8,983	442	336,142	1,463	64,617	9,127
BELTRAMI									
CITY	0	6,500	0	0	0	1,765	15	79	93
TOWN	326	333,923	5,232	94	113	173,851	9,087	4,160	14,518
TOTAL	326	340,423	5,232	94	113	175,616	9,102	4,239	14,611
BENTON									
CITY	0	2,482	180	0	0	1,660	0	557	0
TOWN	487	480,508	27,898	5,822	233	298,161	0	70,241	258
TOTAL	487	482,990	28,078	5,822	233	299,821	0	70,798	258
BIG STONE									
CITY	0	3,978	0	0	0	1,566	1	116	26
TOWN	0	94,587	141	683	0	147,297	216	67,403	1,801
TOTAL	0	98,565	141	683	0	148,863	217	67,519	1,827
BLUE EARTH									
CITY	0	8,533	232	0	0	2,357	0	420	0
TOWN	481	695,795	48,048	9,192	441	450,229	0	229,985	0
TOTAL	481	704,328	48,280	9,192	441	452,586	0	230,405	0
BROWN									
CITY	0	5,385	0	40	0	2,607	0	982	0
TOWN	396	393,879	10,310	3,398	36	394,304	0	207,626	0
TOTAL	396	399,264	10,310	3,438	36	396,911	0	208,608	0
CARLTON									
CITY	0	11,287	0	0	0	4,496	19	137	25
TOWN	721	344,311	3,490	0	402	128,464	1,994	4,863	2,668
TOTAL	721	355,598	3,490	0	402	132,960	2,013	5,000	2,693
CARVER									
CITY	0	59,651	39,974	60,016	0	19,111	0	4,642	0
TOWN	144	714,823	131,804	85,502	0	335,485	0	118,555	0
TOTAL	144	774,474	171,778	145,518	0	354,596	0	123,197	0
CASS									
CITY	0	7,800	664	0	0	2,586	61	7	280
TOWN	635	251,506	1,252	0	156	138,312	7,419	2,064	12,314
TOTAL	635	259,306	1,916	0	156	140,898	7,480	2,071	12,594

TABLE 33 PART A
1993 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

FARM HOMESTEADS									
COUNTY	HOUSE, GARAGE AND ONE ACRE				LAND				
	BLIND, PARA VET/ DISABLED TO \$32 K	TO 72K	72-115	OVER 115	BLIND, PARA VET/ DISABLED TO \$32 K	TO 72K UP TO 320 ACRES	TO 72K OVER 320 ACRES	72-115K UP TO 320 ACRES	72-115K OVER 320 ACRES
	(0.45%)	(1.00%)	(2.00%)	(2.00%)	(0.45%)	(0.45%)	(0.45%)	(0.45%)	(0.45%)
<u>CHIPPEWA</u>									
CITY	0	1,951	0	0	0	1,738	0	532	0
TOWN	400	218,774	8,028	122	465	250,249	0	129,493	16
TOTAL	400	220,725	8,028	122	465	251,987	0	130,025	16
<u>CHISAGO</u>									
CITY	0	121,081	17,138	1,344	0	33,620	3	2,856	323
TOWN	288	888,164	193,738	37,940	0	246,167	0	30,815	278
TOTAL	288	1,009,245	210,876	39,284	0	279,787	3	33,671	601
<u>CLAY</u>									
CITY	0	6,605	0	0	0	2,464	0	543	13
TOWN	356	445,555	18,564	7,794	4	315,531	313	133,650	4,022
TOTAL	356	452,160	18,564	7,794	4	317,995	313	134,193	4,035
<u>CLEARWATER</u>									
CITY	72	2,362	0	0	0	675	0	0	0
TOWN	315	256,457	4,922	3,548	374	158,334	7,622	4,909	13,316
TOTAL	387	258,819	4,922	3,548	374	159,009	7,622	4,909	13,316
<u>COOK</u>									
CITY	0	0	0	0	0	0	0	0	0
TOWN	0	6,237	338	0	0	2,282	0	114	0
TOTAL	0	6,237	338	0	0	2,282	0	114	0
<u>COTTONWOOD</u>									
CITY	0	6,538	0	0	0	462	0	46	0
TOWN	144	255,639	4,164	224	0	283,098	0	146,796	44
TOTAL	144	262,177	4,164	224	0	283,560	0	146,842	44
<u>CROW WING</u>									
CITY	0	18,199	2,444	126	0	5,461	1,076	440	337
TOWN	594	322,932	13,342	2,160	54	89,255	59,731	1,659	14,941
TOTAL	594	341,131	15,786	2,286	54	94,716	60,807	2,099	15,278
<u>DAKOTA</u>									
CITY	0	179,074	101,873	53,924	0	51,046	0	12,147	51
TOWN	792	638,848	286,608	106,290	39	231,933	0	89,759	251
TOTAL	792	817,922	388,481	160,214	39	282,979	0	101,906	302
<u>DODGE</u>									
CITY	0	6,634	1,462	634	0	2,662	0	752	0
TOWN	144	491,450	45,996	7,906	0	275,617	0	119,620	0
TOTAL	144	498,084	47,458	8,540	0	278,279	0	120,372	0
<u>DOUGLAS</u>									
CITY	0	12,013	346	0	0	3,528	0	94	0
TOWN	580	496,537	20,688	2,878	609	317,497	123	66,208	2,341
TOTAL	580	508,550	21,034	2,878	609	321,025	123	66,302	2,341
<u>FARIBAULT</u>									
CITY	0	7,728	0	0	0	4,291	0	834	0
TOWN	99	326,010	4,246	2,096	108	355,021	0	191,333	0
TOTAL	99	333,738	4,246	2,096	108	359,312	0	192,167	0

TABLE 33 PART A
1993 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

FARM HOMESTEADS									
COUNTY	HOUSE, GARAGE AND ONE ACRE				LAND				
	BLIND, PARA	TO 72K	72-115	OVER 115	BLIND, PARA	TO 72K UP TO 320 ACRES	TO 72K OVER 320 ACRES	72-115K UP TO 320 ACRES	72-115K OVER 320 ACRES
	VET/ DISABLED				VET/ DISABLED				
	TO \$32 K (0.45%)				TO \$32 K (0.45%)				
FILLMORE									
CITY	144	51,708	1,988	894	0	20,045	134	3,862	456
TOWN	482	687,233	16,810	3,928	94	469,858	36	171,017	297
TOTAL	626	738,941	18,798	4,822	94	489,903	170	174,879	753
FREEBORN									
CITY	0	3,732	0	314	0	1,257	0	52	0
TOWN	292	594,616	35,067	60,953	140	458,503	0	221,066	0
TOTAL	292	598,348	35,067	61,267	140	459,760	0	221,118	0
GOODHUE									
CITY	0	35,010	8,060	3,398	0	13,179	0	3,648	0
TOWN	904	1,059,645	164,840	71,888	32	535,641	0	225,844	49
TOTAL	904	1,094,655	172,900	75,286	32	548,820	0	229,492	49
GRANT									
CITY	0	4,055	304	0	0	2,904	0	719	0
TOWN	202	180,812	7,922	1,955	288	176,505	89	84,276	815
TOTAL	202	184,867	8,226	1,955	288	179,409	89	84,995	815
HENNEPIN									
CITY	432	514,209	268,270	202,042	0	209,513	0	43,723	0
TOWN	0	50,366	15,560	8,412	0	23,636	0	5,921	0
TOTAL	432	564,575	283,830	210,454	0	233,149	0	49,644	0
HOUSTON									
CITY	0	8,069	1,570	1,396	0	2,728	8	899	1
TOWN	116	476,648	13,282	100	28	297,405	540	102,218	2,301
TOTAL	116	484,717	14,852	1,496	28	300,133	548	103,117	2,302
HUBBARD									
CITY	0	4,147	0	0	0	764	0	0	0
TOWN	419	238,876	8,194	5,362	150	107,275	2,478	6,766	4,360
TOTAL	419	243,023	8,194	5,362	150	108,039	2,478	6,766	4,360
ISANTI									
CITY	0	2,788	0	0	0	2,264	0	109	0
TOWN	1,356	1,092,115	126,554	34,412	12	302,921	98	31,566	551
TOTAL	1,356	1,094,903	126,554	34,412	12	305,185	98	31,675	551
ITASCA									
CITY	0	2,258	0	0	0	1,193	0	215	0
TOWN	360	200,331	1,310	0	0	94,465	2,827	2,816	3,352
TOTAL	360	202,589	1,310	0	0	95,658	2,827	3,031	3,352
JACKSON									
CITY	0	3,539	0	0	0	1,736	0	126	0
TOWN	469	320,608	3,552	2,368	107	333,681	0	176,635	0
TOTAL	469	324,147	3,552	2,368	107	335,417	0	176,761	0
KANABEC									
CITY	72	6,865	300	0	0	2,510	0	128	0
TOWN	1,240	439,384	8,400	1,592	128	200,883	1,308	20,716	5,148
TOTAL	1,312	446,249	8,700	1,592	128	203,393	1,308	20,844	5,148

TABLE 33 PART A
1993 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

FARM HOMESTEADS									
COUNTY	HOUSE, GARAGE AND ONE ACRE				LAND				
	BLIND, PARA	TO 72K	72-115	OVER 115	BLIND, PARA	TO 72K	TO 72K	72-115K	72-115K
	VET/				VET/				
	DISABLED				DISABLED				
	TO \$32 K				TO \$32 K	UP TO 320	OVER 320	UP TO 320	OVER 320
	(0.45%)	(1.00%)	(2.00%)	(2.00%)	(0.45%)	ACRES	ACRES	ACRES	ACRES
KANDIYOHI									
CITY	140	5,728	860	846	142	3,037	0	1,445	0
TOWN	331	458,314	19,846	8,054	350	403,714	69	169,043	1,095
TOTAL	471	464,042	20,706	8,900	492	406,751	69	170,488	1,095
KITSON									
CITY	0	8,573	0	0	0	2,374	0	16	5
TOWN	0	145,120	2,578	342	0	161,130	4,105	58,903	15,181
TOTAL	0	153,693	2,578	342	0	163,504	4,105	58,919	15,186
KOOCHICHING									
CITY	0	3,339	0	0	0	748	0	0	0
TOWN	246	131,227	1,364	374	38	53,524	3,954	211	2,497
TOTAL	246	134,566	1,364	374	38	54,272	3,954	211	2,497
LAC QUI PARLE									
CITY	0	562	0	0	0	537	0	108	0
TOWN	52	194,639	452	0	92	297,145	8	144,496	705
TOTAL	52	195,201	452	0	92	297,682	8	144,604	705
LAKE									
CITY	0	0	0	0	0	0	0	0	0
TOWN	0	4,328	0	0	0	988	132	0	46
TOTAL	0	4,328	0	0	0	988	132	0	46
LAKEWOODS									
CITY	0	900	0	0	0	406	31	0	90
TOWN	40	96,072	1,286	168	34	48,414	3,594	2,499	6,184
TOTAL	40	96,972	1,286	168	34	48,820	3,625	2,499	6,274
LE SUEUR									
CITY	0	5,039	4	0	0	1,724	0	91	0
TOWN	115	426,452	8,852	330	29	341,827	0	133,165	0
TOTAL	115	431,491	8,856	330	29	343,551	0	133,256	0
LINCOLN									
CITY	0	4,316	0	0	0	1,804	1	276	0
TOWN	90	171,025	2,706	0	144	221,003	0	87,412	504
TOTAL	90	175,341	2,706	0	144	222,807	1	87,688	504
LYON									
CITY	0	4,527	0	0	0	2,593	0	573	0
TOWN	186	309,973	5,578	718	102	290,411	0	147,372	134
TOTAL	186	314,500	5,578	718	102	293,004	0	147,945	134
MCLEOD									
CITY	0	4,585	150	0	0	1,244	0	102	0
TOWN	215	568,377	22,076	3,272	73	432,797	0	164,174	0
TOTAL	215	572,962	22,226	3,272	73	434,041	0	164,276	0
MAHNOMEN									
CITY	0	1,416	0	0	0	304	0	0	0
TOWN	29	93,659	354	0	76	115,923	1,660	37,284	5,620
TOTAL	29	95,075	354	0	76	116,227	1,660	37,284	5,620

TABLE 33 PART A
1993 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

FARM HOMESTEADS									
COUNTY	HOUSE, GARAGE AND ONE ACRE				LAND				
	BLIND, PARA	TO 72K	72-115	OVER 115	BLIND, PARA	TO 72K UP TO 320 ACRES	TO 72K OVER 320 ACRES	72-115K UP TO 320 ACRES	72-115K OVER 320 ACRES
	VET/ DISABLED				VET/ DISABLED				
	TO \$32 K (0.45%)				TO \$32 K (0.45%)				
MARSHALL									
CITY	0	2,532	0	0	0	754	0	191	119
TOWN	28	280,523	2,302	244	21	349,416	5,805	93,096	34,563
TOTAL	28	283,055	2,302	244	21	350,170	5,805	93,287	34,682
MARTIN									
CITY	0	9,727	490	0	0	6,043	0	1,866	0
TOWN	81	328,452	1,988	3,768	63	356,307	0	191,116	0
TOTAL	81	338,179	2,478	3,768	63	362,350	0	192,982	0
MEEKER									
CITY	0	4,466	246	0	0	2,195	0	660	0
TOWN	186	478,324	16,620	5,616	216	366,279	0	140,293	0
TOTAL	186	482,790	16,866	5,616	216	368,474	0	140,953	0
MILLE LACS									
CITY	0	7,873	1,194	694	0	2,192	0	140	0
TOWN	890	485,601	11,748	868	696	213,943	766	19,580	2,170
TOTAL	890	493,474	12,942	1,562	696	216,135	766	19,720	2,170
MORRISON									
CITY	0	44,768	632	138	0	21,605	0	1,931	180
TOWN	912	877,073	33,298	6,720	384	527,442	2,003	96,904	8,892
TOTAL	912	921,841	33,930	6,858	384	549,047	2,003	98,835	9,072
MOWER									
CITY	0	13,162	584	306	0	5,310	0	1,264	0
TOWN	620	599,497	24,792	30,314	100	434,500	0	193,176	0
TOTAL	620	612,659	25,376	30,620	100	439,810	0	194,440	0
MURRAY									
CITY	0	2,821	0	0	0	1,705	0	485	0
TOWN	216	278,693	5,205	278	288	304,968	0	157,143	0
TOTAL	216	281,514	5,205	278	288	306,673	0	157,628	0
NICOLLET									
CITY	0	2,679	860	1,782	0	2,106	0	1,171	0
TOWN	242	354,577	6,322	392	46	284,933	0	149,748	0
TOTAL	242	357,256	7,182	2,174	46	287,039	0	150,919	0
NOBLES									
CITY	0	4,065	0	0	0	2,842	0	487	0
TOWN	282	308,513	2,872	0	288	347,766	0	179,536	0
TOTAL	282	312,578	2,872	0	288	350,608	0	180,023	0
NORMAN									
CITY	0	1,253	0	0	0	311	0	0	0
TOWN	99	187,026	5,362	9,070	157	213,427	87	92,988	3,141
TOTAL	99	188,279	5,362	9,070	157	213,738	87	92,988	3,141
OLMSTED									
CITY	0	17,929	9,928	7,310	0	3,220	0	731	0
TOWN	633	1,186,370	427,026	264,974	161	427,253	0	135,995	0
TOTAL	633	1,204,299	436,954	272,284	161	430,473	0	136,726	0

TABLE 33 PART A
1993 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

FARM HOMESTEADS									
COUNTY	HOUSE, GARAGE AND ONE ACRE				LAND				
	BLIND, PARA	TO 72K	72-115	OVER 115	BLIND, PARA	TO 72K	TO 72K	72-115K	72-115K
	VET/				VET/				
	DISABLED				DISABLED				
	TO \$32 K				TO \$32 K	UP TO 320	OVER 320	UP TO 320	OVER 320
	(0.45%)	(1.00%)	(2.00%)	(2.00%)	(0.45%)	ACRES	ACRES	ACRES	ACRES
OTTER TAIL									
CITY	0	24,115	758	0	0	11,680	14	1,754	142
TOWN	1,058	1,124,440	24,652	9,276	1,234	817,479	2,130	150,353	21,166
TOTAL	1,058	1,148,555	25,410	9,276	1,234	829,159	2,144	152,107	21,308
PENNINGTON									
CITY	0	570	0	0	0	72	0	0	0
TOWN	99	187,183	1,950	504	189	159,130	3,601	21,969	20,289
TOTAL	99	187,753	1,950	504	189	159,202	3,601	21,969	20,289
PINE									
CITY	72	63,957	824	262	0	27,987	9	2,856	0
TOWN	1,323	605,848	22,459	8,366	190	284,453	3,740	21,764	9,422
TOTAL	1,395	669,805	23,283	8,628	190	312,440	3,749	24,620	9,422
PIPESTONE									
CITY	115	9,927	220	0	30	4,878	0	1,630	0
TOWN	58	182,144	4,228	616	86	195,133	0	83,726	355
TOTAL	173	192,071	4,448	616	116	200,011	0	85,356	355
POLK									
CITY	0	4,443	0	0	0	3,514	4	958	0
TOWN	820	481,151	14,328	5,024	413	480,439	3,166	165,883	15,800
TOTAL	820	485,594	14,328	5,024	413	483,953	3,170	166,841	15,800
POPE									
CITY	0	1,807	0	0	0	910	0	240	44
TOWN	214	266,152	3,396	0	307	261,976	78	94,293	3,045
TOTAL	214	267,959	3,396	0	307	262,886	78	94,533	3,089
RAMSEY									
CITY	0	16,326	17,590	0	0	808	0	3,038	0
TOWN	0	8,156	3,132	0	0	310	0	2,011	0
TOTAL	0	24,482	20,722	0	0	1,118	0	5,049	0
RED LAKE									
CITY	0	6,620	158	0	0	1,712	0	228	0
TOWN	0	123,791	634	0	0	117,303	996	24,964	10,177
TOTAL	0	130,411	792	0	0	119,015	996	25,192	10,177
REDWOOD									
CITY	0	6,602	1,720	554	0	3,813	0	1,334	0
TOWN	144	359,940	3,942	46	144	387,900	0	206,393	0
TOTAL	144	366,542	5,662	600	144	391,713	0	207,727	0
RENVILLE									
CITY	0	5,405	1,230	354	0	2,405	0	970	0
TOWN	72	501,156	10,638	4,198	144	478,267	39	263,308	584
TOTAL	72	506,561	11,868	4,552	144	480,672	39	264,278	584
RICE									
CITY	0	16,427	4,490	2,606	0	5,811	0	1,359	0
TOWN	399	958,566	157,321	32,203	177	461,013	0	154,866	10
TOTAL	399	974,993	161,811	34,809	177	466,824	0	156,225	10

TABLE 33 PART A
1993 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

FARM HOMESTEADS									
COUNTY	HOUSE, GARAGE AND ONE ACRE				LAND				
	BLIND, PARA	TO 72K	72-115	OVER 115	BLIND, PARA	TO 72K UP TO 320 ACRES	TO 72K OVER 320 ACRES	72-115K UP TO 320 ACRES	72-115K OVER 320 ACRES
	VET/ DISABLED				VET/ DISABLED				
	TO \$32 K (0.45%)				TO \$32 K (0.45%)				
ROCK									
CITY	0	8,374	1,160	0	0	4,937	0	1,519	0
TOWN	122	220,744	4,196	194	94	208,754	0	97,409	0
TOTAL	122	229,118	5,356	194	94	214,691	0	98,928	0
ROSEAU									
CITY	0	2,494	0	0	0	491	0	88	0
TOWN	66	387,845	6,074	12	65	306,947	4,617	57,418	39,065
TOTAL	66	390,339	6,074	12	65	307,438	4,617	57,506	39,065
ST. LOUIS									
CITY	0	23,444	978	0	0	6,460	3	823	64
TOWN	856	272,113	5,712	748	135	90,026	3,503	950	1,261
TOTAL	856	295,557	6,690	748	135	96,486	3,506	1,773	1,325
SCOTT									
CITY	0	90,378	53,778	28,926	0	28,931	0	5,875	0
TOWN	288	914,513	404,716	129,588	0	315,245	0	89,321	0
TOTAL	288	1,004,891	458,494	158,514	0	344,176	0	95,196	0
SHERBURNE									
CITY	0	183,421	67,938	17,436	0	28,565	7	2,841	101
TOWN	864	1,045,571	197,180	31,790	0	205,384	202	21,664	1,494
TOTAL	864	1,228,992	265,118	49,226	0	233,949	209	24,505	1,595
SIBLEY									
CITY	0	1,442	0	0	0	352	0	84	0
TOWN	181	435,013	15,610	2,512	0	393,563	0	196,265	54
TOTAL	181	436,455	15,610	2,512	0	393,915	0	196,349	54
STEARNS									
CITY	139	31,218	1,250	0	5	12,088	0	1,672	0
TOWN	503	1,252,394	51,237	14,668	73	943,199	0	316,152	812
TOTAL	642	1,283,612	52,487	14,668	78	955,287	0	317,824	812
STEELE									
CITY	137	6,966	2,650	444	0	2,859	0	802	0
TOWN	353	566,834	48,907	16,267	445	330,026	0	152,712	0
TOTAL	490	573,800	51,557	16,711	445	332,885	0	153,514	0
STEVENS									
CITY	0	3,495	38	0	0	2,229	0	285	0
TOWN	242	150,955	4,521	3,610	294	195,948	0	97,437	278
TOTAL	242	154,450	4,559	3,610	294	198,177	0	97,722	278
SWIFT									
CITY	0	4,811	1,030	36	0	1,143	0	537	0
TOWN	88	131,012	536	1,054	288	254,942	0	117,929	427
TOTAL	88	135,823	1,566	1,090	288	256,085	0	118,466	427
TODD									
CITY	0	5,060	0	0	0	1,828	38	58	117
TOWN	681	652,123	2,534	20	661	464,584	2,206	50,112	9,773
TOTAL	681	657,183	2,534	20	661	466,412	2,244	50,170	9,890

TABLE 33 PART A
1993 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

FARM HOMESTEADS									
COUNTY	HOUSE, GARAGE AND ONE ACRE				LAND				
	BLIND, PARA	TO 72K	72-115	OVER 115	BLIND, PARA	TO 72K UP TO 320 ACRES	TO 72K OVER 320 ACRES	72-115K UP TO 320 ACRES	72-115K OVER 320 ACRES
	VET/ DISABLED				VET/ DISABLED				
	TO \$32 K (0.45%)				TO \$32 K (0.45%)				
TRAVERSE									
CITY	0	1,264	0	0	0	1,286	0	393	0
TOWN	229	99,544	2,272	640	288	133,886	0	70,980	74
TOTAL	229	100,808	2,272	640	288	135,172	0	71,373	74
WABASHA									
CITY	144	17,647	1,560	0	0	4,828	0	953	0
TOWN	288	506,953	27,210	5,816	0	308,193	0	134,229	346
TOTAL	432	524,600	28,770	5,816	0	313,021	0	135,182	346
WADENA									
CITY	0	6,408	0	0	0	2,159	0	79	50
TOWN	436	251,081	2,852	290	183	145,868	3,569	8,840	6,228
TOTAL	436	257,489	2,852	290	183	148,027	3,569	8,919	6,278
WASECA									
CITY	0	2,567	740	0	0	1,138	0	109	0
TOWN	0	402,630	20,802	11,034	0	273,114	0	138,704	0
TOTAL	0	405,197	21,542	11,034	0	274,252	0	138,813	0
WASHINGTON									
CITY	144	338,854	238,116	135,162	0	91,067	0	17,127	0
TOWN	288	522,687	343,926	182,404	0	144,953	0	24,068	0
TOTAL	432	861,541	582,042	317,566	0	236,020	0	41,195	0
WATONWAN									
CITY	0	3,874	860	400	0	1,787	0	129	0
TOWN	73	207,819	1,491	384	71	243,353	0	125,004	0
TOTAL	73	211,693	2,351	784	71	245,140	0	125,133	0
WILKIN									
CITY	66	2,269	0	0	15	1,340	0	794	0
TOWN	72	152,451	6,196	8,928	72	162,763	0	82,562	355
TOTAL	138	154,720	6,196	8,928	87	164,103	0	83,356	355
WINONA									
CITY	0	15,006	1,716	196	0	5,012	0	1,548	0
TOWN	441	612,411	56,349	20,777	63	327,064	179	116,765	1,674
TOTAL	441	627,417	58,065	20,973	63	332,076	179	118,313	1,674
WRIGHT									
CITY	216	132,262	18,306	29,500	172	48,660	0	9,885	0
TOWN	1,006	1,529,994	325,840	105,130	760	605,665	0	130,350	4
TOTAL	1,222	1,662,256	344,146	134,630	932	654,325	0	140,235	4
YELLOW MEDICINE									
CITY	0	3,959	822	0	0	3,863	0	1,225	0
TOWN	0	261,212	0	0	0	318,554	0	164,737	937
TOTAL	0	265,171	822	0	0	322,417	0	165,962	937
STATEWIDE TOTAL									
CITY	2,253	2,709,588	1,012,545	590,792	0	873,275	1,494	164,004	2,579
TOWN	32,755	37,435,910	3,713,334	1,423,311	0	24,363,017	148,316	8,523,874	323,029
TOTAL	35,008	40,145,498	4,725,879	2,014,103	14,862	25,236,292	149,810	8,687,878	325,608

TABLE 33 PART B
1993 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS LAND		FARM NON- HOMESTEAD (1.50%)	TIMBERLANDS (1.50%)	NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL		TOTAL AG NET TAX CAPACITY
	OVER 115K TO 320 ACRES	OVER 115K OVER 320 ACRES			TO \$72K	OVER \$72K	
	(1.00%)	(1.50%)			(2.00%)	(2.50%)	
<u>AITKIN</u>							
CITY	0	0	1,037	933	103,262	7,036	115,313
TOWN	4,180	14,325	242,516	353,811	4,246,226	133,858	5,539,157
TOTAL	4,180	14,325	243,553	354,744	4,349,488	140,894	5,654,470
<u>ANOKA</u>							
CITY	53,074	0	387,619	3,586	147,694	15,261	1,297,562
TOWN	5,129	0	76,312	1,163	153,866	2,725	618,502
TOTAL	58,203	0	463,931	4,749	301,560	17,986	1,916,064
<u>BECKER</u>							
CITY	200	1,661	11,292	0	227,224	60,888	304,720
TOWN	136,248	423,751	756,194	158,968	2,819,634	190,207	5,456,571
TOTAL	136,448	425,412	767,486	158,968	3,046,858	251,095	5,761,291
<u>BELTRAMI</u>							
CITY	0	33	4,355	4,164	32,956	595	50,555
TOWN	657	34,574	240,509	151,857	1,208,510	92,419	2,269,830
TOTAL	657	34,607	244,864	156,021	1,241,466	93,014	2,320,385
<u>BENTON</u>							
CITY	512	8,412	12,333	1,917	544	0	28,597
TOWN	114,359	107,407	252,310	25,365	130,196	0	1,513,245
TOTAL	114,871	115,819	264,643	27,282	130,740	0	1,541,842
<u>BIG STONE</u>							
CITY	14	1,893	6,029	0	7,230	0	20,853
TOWN	170,324	349,969	1,001,232	0	110,172	590	1,944,415
TOTAL	170,338	351,862	1,007,261	0	117,402	590	1,965,268
<u>BLUE EARTH</u>							
CITY	4,934	3,650	28,464	0	4,206	0	52,796
TOWN	1,801,440	585,853	2,966,837	0	60,220	0	6,848,521
TOTAL	1,806,374	589,503	2,995,301	0	64,426	0	6,901,317
<u>BROWN</u>							
CITY	4,146	3,128	17,515	0	0	0	33,803
TOWN	1,374,322	404,144	1,737,329	0	0	0	4,525,744
TOTAL	1,378,468	407,272	1,754,844	0	0	0	4,559,547
<u>CARLTON</u>							
CITY	0	0	5,413	10,762	13,588	0	45,727
TOWN	2,402	6,448	101,595	155,387	431,412	9,767	1,193,924
TOTAL	2,402	6,448	107,008	166,149	445,000	9,767	1,239,651
<u>CARVER</u>							
CITY	11,552	4,694	301,839	0	35,032	70,775	607,286
TOWN	397,863	92,823	449,470	0	32,146	11,239	2,369,854
TOTAL	409,415	97,517	751,309	0	67,178	82,014	2,977,140
<u>CASS</u>							
CITY	0	905	1,641	8,624	1,338,078	1,033,983	2,394,629
TOWN	76	37,307	151,044	213,639	6,331,722	980,754	8,128,200
TOTAL	76	38,212	152,685	222,263	7,669,800	2,014,737	10,522,829

TABLE 33 PART B
1993 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS LAND		FARM NON- HOMESTEAD (1.50%)	TIMBERLANDS (1.50%)	NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL		TOTAL AG NET TAX CAPACITY
	OVER 115K TO 320 ACRES	OVER 115K OVER 320 ACRES			TO \$72K	OVER \$72K	
	(1.00%)	(1.60%)			(2.00%)	(2.60%)	
CHIPPEWA							
CITY	2,163	1,339	18,081	0	46	0	25,850
TOWN	779,472	647,026	1,903,627	0	0	0	3,937,672
TOTAL	781,635	648,365	1,921,708	0	46	0	3,963,522
CHISAGO							
CITY	1,300	9,438	86,856	779	108,780	7,818	391,336
TOWN	29,708	16,124	281,401	1,717	639,194	28,421	2,393,955
TOTAL	31,008	25,562	368,257	2,496	747,974	36,239	2,785,291
CLAY							
CITY	1,049	4,544	56,413	0	0	0	71,631
TOWN	587,729	1,045,021	2,333,923	1,495	34,288	0	4,928,245
TOTAL	588,778	1,049,565	2,390,336	1,495	34,288	0	4,999,876
CLEARWATER							
CITY	0	162	2,736	55	938	0	7,000
TOWN	162	40,943	178,574	67,422	187,208	443	924,549
TOTAL	162	41,105	181,310	67,477	188,146	443	931,549
COOK							
CITY	0	0	0	0	30,592	2,643	33,235
TOWN	0	0	333	46,207	2,295,726	795,160	3,146,397
TOTAL	0	0	333	46,207	2,326,318	797,803	3,179,632
COTTONWOOD							
CITY	1,163	374	11,530	0	2,314	1,528	23,955
TOWN	999,128	729,096	2,290,136	0	652	0	4,708,121
TOTAL	1,000,291	729,470	2,301,666	0	2,966	1,528	4,733,076
CROW WING							
CITY	1,235	281	12,123	82,015	4,611,527	1,313,725	6,048,989
TOWN	1,343	27,617	94,838	291,892	6,904,830	1,866,566	9,691,754
TOTAL	2,578	27,898	106,961	373,907	11,516,357	3,180,291	15,740,743
DAKOTA							
CITY	71,426	31,457	800,530	0	30,748	11,947	1,344,223
TOWN	406,064	231,493	699,994	3,251	17,712	954	2,713,988
TOTAL	477,490	262,950	1,500,524	3,251	48,460	12,901	4,058,211
DODGE							
CITY	4,593	3,670	9,992	0	0	0	30,399
TOWN	681,937	493,871	1,174,332	0	0	0	3,290,873
TOTAL	686,530	497,541	1,184,324	0	0	0	3,321,272
DOUGLAS							
CITY	166	1,061	13,041	0	56,120	1,423	87,792
TOWN	53,790	161,044	443,756	964	2,829,130	666,664	5,062,809
TOTAL	53,956	162,105	456,797	964	2,885,250	668,087	5,150,601
FRIBAULT							
CITY	11,011	4,025	28,108	0	0	0	55,997
TOWN	1,732,584	791,506	3,731,902	0	21,198	0	7,156,103
TOTAL	1,743,595	795,531	3,760,010	0	21,198	0	7,212,100

TABLE 33 PART B
1993 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS LAND		FARM NON- HOMESTEAD	TIMBERLANDS	NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL		TOTAL AG NET TAX CAPACITY
	OVER 115K TO 320 ACRES	OVER 115K OVER 320 ACRES			TO \$72K	OVER \$72K	
	(1.00%)	(1.50%)	(1.50%)	(1.50%)	(2.00%)	(2.50%)	
<u>FILLMORE</u>							
CITY	3,561	12,884	38,830	0	5,824	0	140,330
TOWN	394,590	409,161	1,117,469	23	28,356	465	3,299,819
TOTAL	398,151	422,045	1,156,299	23	34,180	465	3,440,149
<u>FREEBORN</u>							
CITY	2,423	1,791	33,404	0	12	0	42,985
TOWN	1,407,437	464,473	2,310,243	0	4,882	0	5,557,672
TOTAL	1,409,860	466,264	2,343,647	0	4,894	0	5,600,657
<u>GOODHUE</u>							
CITY	14,944	17,345	67,782	2,358	37,716	543	203,983
TOWN	1,114,053	461,630	1,330,617	20,047	125,218	44,514	5,154,922
TOTAL	1,128,997	478,975	1,398,399	22,405	162,934	45,057	5,358,905
<u>GRANT</u>							
CITY	5,170	3,533	16,969	0	5,186	0	38,840
TOWN	289,690	588,575	1,146,482	0	169,976	2,997	2,650,584
TOTAL	294,860	592,108	1,163,451	0	175,162	2,997	2,689,424
<u>HENNEPIN</u>							
CITY	108,019	8,276	1,459,268	1,763	601,052	1,204,820	4,621,387
TOWN	13,072	246	50,316	0	556	0	168,085
TOTAL	121,091	8,522	1,509,584	1,763	601,608	1,204,820	4,789,472
<u>HOUSTON</u>							
CITY	5,001	705	7,845	0	17,092	463	45,777
TOWN	223,987	214,253	329,776	274	16,594	0	1,677,522
TOTAL	228,988	214,958	337,621	274	33,686	463	1,723,299
<u>HUBBARD</u>							
CITY	205	105	3,394	1,281	46,512	0	56,408
TOWN	6,471	37,721	189,473	148,198	3,289,490	381,357	4,426,590
TOTAL	6,676	37,826	192,867	149,479	3,336,002	381,357	4,482,998
<u>ISANTI</u>							
CITY	5	0	8,717	0	88	0	13,971
TOWN	35,792	47,888	303,604	12,946	404,502	13,749	2,408,066
TOTAL	35,797	47,888	312,321	12,946	404,590	13,749	2,422,037
<u>ITASCA</u>							
CITY	367	0	8,370	25,977	180,712	18,762	237,854
TOWN	542	7,473	41,521	463,832	3,305,994	222,351	4,347,174
TOTAL	909	7,473	49,891	489,809	3,486,706	241,113	4,585,028
<u>JACKSON</u>							
CITY	1,366	2,557	16,956	0	0	0	26,280
TOWN	1,522,950	746,586	3,678,573	0	46,802	448	6,832,779
TOTAL	1,524,316	749,143	3,695,529	0	46,802	448	6,859,059
<u>KANABEC</u>							
CITY	0	0	3,429	0	926	0	14,230
TOWN	19,751	35,704	158,345	97,452	495,618	2,279	1,487,948
TOTAL	19,751	35,704	161,774	97,452	496,544	2,279	1,502,178

TABLE 33 PART B
1993 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS LAND		FARM NON- HOMESTEAD (1.50%)	TIMBERLANDS (1.50%)	NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL		TOTAL AG NET TAX CAPACITY
	OVER 115K TO 320 ACRES	OVER 115K OVER 320 ACRES			TO \$72K	OVER \$72K	
	(1.00%)	(1.50%)			(2.00%)	(2.50%)	
<u>KANDIYOHI</u>							
CITY	3,095	4,301	43,791	0	66,656	36,546	166,587
TOWN	786,141	521,733	1,846,008	8,966	1,640,044	376,702	6,240,410
TOTAL	789,236	526,034	1,889,799	8,966	1,706,700	413,248	6,406,997
<u>KITSON</u>							
CITY	93	1,973	10,621	107	1,154	0	24,916
TOWN	218,087	842,330	1,869,032	27,068	25,162	0	3,369,038
TOTAL	218,180	844,303	1,879,653	27,175	26,316	0	3,393,954
<u>KOOCHICHING</u>							
CITY	0	0	1,628	2,584	4,524	0	12,823
TOWN	0	3,755	81,730	73,288	484,794	83,078	920,080
TOTAL	0	3,755	83,358	75,872	489,318	83,078	932,903
<u>LAC QUI PARLE</u>							
CITY	762	1,554	5,693	0	298	0	9,514
TOWN	491,974	625,380	1,631,481	0	974	0	3,387,398
TOTAL	492,736	626,934	1,637,174	0	1,272	0	3,396,912
<u>LAKE</u>							
CITY	0	0	0	570	69,872	3,243	73,685
TOWN	0	0	0	329,300	731,710	168,326	1,234,830
TOTAL	0	0	0	329,870	801,582	171,569	1,308,515
<u>LAKEWOODS</u>							
CITY	0	0	4,259	92	3,606	0	9,384
TOWN	864	42,271	123,168	74,568	493,122	18,082	910,366
TOTAL	864	42,271	127,427	74,660	496,728	18,082	919,750
<u>LE SUEUR</u>							
CITY	2,613	0	13,595	0	62,066	2,171	87,303
TOWN	566,110	238,101	856,641	0	625,518	46,127	3,243,267
TOTAL	568,723	238,101	870,236	0	687,584	48,298	3,330,570
<u>LINCOLN</u>							
CITY	1,324	2,067	5,810	0	1,082	0	16,680
TOWN	151,661	283,550	843,374	0	79,056	0	1,840,525
TOTAL	152,985	285,617	849,184	0	80,138	0	1,857,205
<u>LYON</u>							
CITY	1,482	1,276	30,609	0	3,010	811	44,881
TOWN	837,099	587,372	2,081,501	0	1,736	755	4,262,937
TOTAL	838,581	588,648	2,112,110	0	4,746	1,566	4,307,818
<u>MCLEOD</u>							
CITY	346	0	13,028	0	1,440	168	21,063
TOWN	561,305	195,903	874,254	0	10,106	0	2,832,552
TOTAL	561,651	195,903	887,282	0	11,546	168	2,853,615
<u>MAHONOMEN</u>							
CITY	0	887	3,515	0	0	0	6,122
TOWN	44,573	246,307	402,274	33,647	168,234	0	1,149,640
TOTAL	44,573	247,194	405,789	33,647	168,234	0	1,155,762

TABLE 33 PART B
1993 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS LAND		FARM NON- HOMESTEAD (1.50%)	TIMBERLANDS (1.50%)	NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL		TOTAL AG NET TAX CAPACITY
	OVER 115K TO 320 ACRES	OVER 115K OVER 320 ACRES			TO \$72K	OVER \$72K	
	(1.00%)	(1.50%)			(2.00%)	(2.50%)	
MARSHALL							
CITY	815	3,052	13,807	0	3,246	0	24,516
TOWN	255,153	858,577	2,558,560	34,900	18,256	0	4,491,444
TOTAL	255,968	861,629	2,572,367	34,900	21,502	0	4,515,960
MARTIN							
CITY	18,496	5,608	95,440	0	6,836	3,308	147,814
TOWN	1,935,787	631,843	4,497,279	0	13,548	0	7,960,232
TOTAL	1,954,283	637,451	4,592,719	0	20,384	3,308	8,108,046
MEEKER							
CITY	1,315	484	18,545	0	0	0	27,911
TOWN	473,978	378,701	1,007,595	0	926,186	47,696	3,841,690
TOTAL	475,293	379,185	1,026,140	0	926,186	47,696	3,869,601
MILLE LACS							
CITY	46	39	3,041	208	139,364	5,447	160,238
TOWN	16,086	20,075	158,593	9,859	1,091,320	90,016	2,122,211
TOTAL	16,132	20,114	161,634	10,067	1,230,684	95,463	2,282,449
MORRISON							
CITY	892	1,266	10,443	0	4,238	0	86,093
TOWN	91,866	102,130	417,451	7,647	1,479,900	51,495	3,704,117
TOTAL	92,758	103,396	427,894	7,647	1,484,138	51,495	3,790,210
MOWER							
CITY	7,582	8,122	23,244	0	3,882	0	63,456
TOWN	1,000,059	637,166	2,032,769	0	190	0	4,953,183
TOTAL	1,007,641	645,288	2,056,013	0	4,072	0	5,016,639
MURRAY							
CITY	2,967	1,555	11,391	0	24	0	20,948
TOWN	878,269	488,124	2,336,622	0	279,468	7,718	4,736,992
TOTAL	881,236	489,679	2,348,013	0	279,492	7,718	4,757,940
NICOLLET							
CITY	10,533	1,573	16,497	0	0	0	37,201
TOWN	1,229,783	492,565	1,068,892	6,855	18,778	473	3,613,606
TOTAL	1,240,316	494,138	1,085,389	6,855	18,778	473	3,650,807
NOBLES							
CITY	3,100	7,069	28,725	0	0	0	46,288
TOWN	1,121,810	539,267	3,007,107	0	0	0	5,507,241
TOTAL	1,124,710	546,336	3,035,832	0	0	0	5,553,529
NORMAN							
CITY	79	2,318	4,862	0	0	0	8,823
TOWN	345,989	885,371	2,234,293	2,125	0	0	3,979,135
TOTAL	346,068	887,689	2,239,155	2,125	0	0	3,987,958
OLMSTED							
CITY	2,389	1,220	81,243	0	19,580	23,063	166,613
TOWN	390,066	251,743	1,149,715	0	20,684	2,623	4,257,243
TOTAL	392,455	252,963	1,230,958	0	40,264	25,686	4,423,856

TABLE 33 PART B
1993 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS LAND		FARM NON- HOMESTEAD (1.50%)	TIMBERLANDS (1.50%)	NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL		TOTAL AG NET TAX CAPACITY
	OVER 115K TO 320 ACRES (1.00%)	OVER 115K OVER 320 ACRES (1.50%)			TO \$72K (2.00%)	OVER \$72K (2.50%)	
<u>OTTER TAIL</u>							
CITY	1,245	1,005	22,075	313	154,852	11,947	229,900
TOWN	168,243	424,305	1,376,518	87,646	5,830,385	398,625	10,437,510
TOTAL	169,488	425,310	1,398,593	87,959	5,985,237	410,572	10,667,410
<u>PENNINGTON</u>							
CITY	0	66	1,810	0	1,204	0	3,722
TOWN	6,039	196,463	421,332	0	1,158	0	1,019,906
TOTAL	6,039	196,529	423,142	0	2,362	0	1,023,628
<u>PINE</u>							
CITY	4,902	4,355	38,224	2,348	62,590	2,285	210,671
TOWN	23,000	61,724	253,921	42,138	2,403,590	47,676	3,789,614
TOTAL	27,902	66,079	292,145	44,486	2,466,180	49,961	4,000,285
<u>PIPESTONE</u>							
CITY	5,667	3,540	16,116	0	0	0	42,123
TOWN	293,811	290,708	1,163,859	0	598	0	2,215,322
TOTAL	299,478	294,248	1,179,975	0	598	0	2,257,445
<u>POLK</u>							
CITY	1,971	1,632	23,241	0	788	0	36,551
TOWN	657,662	1,373,341	4,753,946	0	577,258	33,191	8,562,422
TOTAL	659,633	1,374,973	4,777,187	0	578,046	33,191	8,598,973
<u>POPE</u>							
CITY	123	1,491	3,276	0	29,512	636	38,039
TOWN	155,157	372,472	731,196	4,208	689,658	20,168	2,602,320
TOTAL	155,280	373,963	734,472	4,208	719,170	20,804	2,640,359
<u>RAMSEY</u>							
CITY	3,942	0	77,410	1,477	56,859	89,234	266,684
TOWN	0	0	7,515	152	14,490	7,288	43,054
TOTAL	3,942	0	84,925	1,629	71,349	96,522	309,738
<u>RED LAKE</u>							
CITY	254	1,084	10,210	0	0	0	20,266
TOWN	11,449	130,756	385,652	2,654	0	0	808,376
TOTAL	11,703	131,840	395,862	2,654	0	0	828,642
<u>REDWOOD</u>							
CITY	6,641	5,671	33,366	0	0	0	59,701
TOWN	1,640,027	785,676	3,883,985	0	400	0	7,268,597
TOTAL	1,646,668	791,347	3,917,351	0	400	0	7,328,298
<u>RENVILLE</u>							
CITY	4,600	11,558	40,015	0	0	0	66,537
TOWN	2,270,796	1,424,656	3,950,978	0	18,838	0	8,923,674
TOTAL	2,275,396	1,436,214	3,990,993	0	18,838	0	8,990,211
<u>RICE</u>							
CITY	5,741	930	44,614	0	0	0	81,978
TOWN	705,306	185,319	948,971	0	407,520	8,792	4,020,463
TOTAL	711,047	186,249	993,585	0	407,520	8,792	4,102,441

TABLE 33 PART B
1993 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS LAND		FARM NON- HOMESTEAD (1.50%)	TIMBERLANDS (1.50%)	NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL		TOTAL AG NET TAX CAPACITY
	OVER 115K TO 320 ACRES	OVER 115K OVER 320 ACRES			TO \$72K	OVER \$72K	
	(1.00%)	(1.50%)			(2.00%)	(2.50%)	
ROCK							
CITY	4,093	3,478	18,118	0	1,412	0	43,091
TOWN	627,173	421,082	2,070,883	0	0	0	3,651,651
TOTAL	631,266	424,560	2,089,001	0	1,412	0	3,694,742
ROSEAU							
CITY	0	90	3,609	0	2,798	0	9,570
TOWN	22,397	550,690	711,064	39,288	128,790	1,386	2,255,724
TOTAL	22,397	550,780	714,673	39,288	131,588	1,386	2,265,294
ST. LOUIS							
CITY	408	382	9,397	190,822	117,690	21,102	371,573
TOWN	262	2,150	50,383	1,022,547	5,549,008	1,034,841	8,034,495
TOTAL	670	2,532	59,780	1,213,369	5,666,698	1,055,943	8,406,068
SCOTT							
CITY	24,877	6,484	315,862	0	128,952	50,047	734,110
TOWN	302,484	64,849	520,171	0	59,758	6,996	2,807,929
TOTAL	327,361	71,333	836,033	0	188,710	57,043	3,542,039
SHERBURNE							
CITY	7,398	1,202	103,191	0	89,126	12,709	513,935
TOWN	37,491	89,708	386,184	933	537,810	114,646	2,670,921
TOTAL	44,889	90,910	489,375	933	626,936	127,355	3,184,856
SIBLEY							
CITY	723	35	20,370	0	0	0	23,006
TOWN	1,099,942	475,185	1,661,540	0	242	0	4,280,107
TOTAL	1,100,665	475,220	1,681,910	0	242	0	4,303,113
STEARNS							
CITY	4,310	1,266	50,540	0	25,704	4,094	132,286
TOWN	543,561	258,752	961,629	0	1,943,856	99,560	6,386,396
TOTAL	547,871	260,018	1,012,169	0	1,969,560	103,654	6,518,682
STEELE							
CITY	3,548	575	18,507	0	0	0	36,488
TOWN	798,595	277,466	1,093,487	0	40,700	0	3,325,792
TOTAL	802,143	278,041	1,111,994	0	40,700	0	3,362,280
STEVENS							
CITY	1,364	3,231	6,088	0	0	0	16,730
TOWN	316,087	546,159	1,119,341	0	10,778	0	2,445,650
TOTAL	317,451	549,390	1,125,429	0	10,778	0	2,462,380
SWIFT							
CITY	1,325	4,565	16,522	0	0	0	29,969
TOWN	383,234	617,809	1,529,221	0	2,686	0	3,039,226
TOTAL	384,559	622,374	1,545,743	0	2,686	0	3,069,195
TODD							
CITY	212	939	2,749	0	2,632	0	13,633
TOWN	22,161	71,663	343,884	2,929	1,141,084	31,120	2,795,535
TOTAL	22,373	72,602	346,633	2,929	1,143,716	31,120	2,809,168

TABLE 33 PART B
1993 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS LAND		FARM NON- HOMESTEAD (1.50%)	TIMBERLANDS (1.50%)	NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL		TOTAL AG NET TAX CAPACITY
	OVER 115K TO 320 ACRES (1.00%)	OVER 115K OVER 320 ACRES (1.50%)			TO \$72K (2.00%)	OVER \$72K (2.50%)	
<u>TRAVERSE</u>							
CITY	1,159	1,877	4,611	0	0	0	10,590
TOWN	280,900	561,064	1,718,889	0	54,990	0	2,923,756
TOTAL	282,059	562,941	1,723,500	0	54,990	0	2,934,346
<u>WABASHA</u>							
CITY	1,243	1,860	22,045	110	51,212	13,547	115,149
TOWN	450,322	260,800	529,812	3,704	237,518	56,816	2,522,007
TOTAL	451,565	262,660	551,857	3,814	288,730	70,363	2,637,156
<u>WADENA</u>							
CITY	0	69	3,267	0	7,416	0	19,448
TOWN	9,677	17,613	158,833	5,085	148,946	0	759,501
TOTAL	9,677	17,682	162,100	5,085	156,362	0	778,949
<u>WASECA</u>							
CITY	686	631	3,596	0	0	0	9,467
TOWN	946,285	407,833	1,308,712	0	40,852	25	3,549,991
TOTAL	946,971	408,464	1,312,308	0	40,852	25	3,559,458
<u>WASHINGTON</u>							
CITY	41,981	1,392	872,541	10,461	202,618	268,782	2,218,245
TOWN	50,290	20,409	409,341	19,925	480,156	211,439	2,409,886
TOTAL	92,271	21,801	1,281,882	30,386	682,774	480,221	4,628,131
<u>WATONWAN</u>							
CITY	955	684	5,107	0	0	0	13,796
TOWN	874,077	483,432	1,498,013	0	26,058	138	3,459,913
TOTAL	875,032	484,116	1,503,120	0	26,058	138	3,473,709
<u>WILKIN</u>							
CITY	2,939	4,291	29,928	0	0	0	41,642
TOWN	331,811	843,554	2,271,185	0	0	0	3,859,949
TOTAL	334,750	847,845	2,301,113	0	0	0	3,901,591
<u>WINONA</u>							
CITY	6,908	5,646	16,970	0	12,692	6,408	72,102
TOWN	370,138	277,331	440,187	4,696	63,398	11,353	2,302,826
TOTAL	377,046	282,977	457,157	4,696	76,090	17,761	2,374,928
<u>WRIGHT</u>							
CITY	23,500	2,519	106,377	0	119,356	13,944	504,697
TOWN	281,591	121,140	777,777	0	2,127,586	305,232	6,312,075
TOTAL	305,091	123,659	884,154	0	2,246,942	319,176	6,816,772
<u>YELLOW MEDICINE</u>							
CITY	4,959	2,514	15,180	0	0	0	32,522
TOWN	864,264	660,142	2,124,909	0	0	0	4,394,755
TOTAL	869,223	662,656	2,140,089	0	0	0	4,427,277
<u>STATEWIDE TOTAL</u>							
CITY	535,202	247,349	5,876,630	353,306	9,104,290	4,321,702	25,795,373
TOWN	40,247,944	30,400,567	102,406,240	4,060,038	66,988,927	8,730,310	328,812,070
TOTAL	40,783,146	30,647,916	108,282,870	4,413,344	76,093,217	13,052,012	354,607,443

TABLE 33 PART C
1993 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

NUMBER OF NON-AGRICULTURAL HOMESTEADS				NON-AGRICULTURAL						
COUNTY	UP TO \$72K	\$72K - \$115K	OVER \$115K	HOMESTEAD				NON-HOMESTEAD		
				BLIND/PARA VET/DISABLED		UP TO \$72K	\$72K - \$115K	OVER \$115K	RESIDENTIAL 1, 2 OR 3 UNITS	APARTMENT 4 OR MORE UNITS
				NON-AG						
				HSTD						
				UP TO \$32K						
				(0.45%)	(1.00%)	(2.00%)	(2.00%)	(2.30%)	(3.40%)	
AITKIN										
CITY	786	21	6	1,129	237,051	7,370	904	67,385	64,711	
TOWN	2,517	419	96	5,441	1,344,689	181,067	34,196	115,573	4,478	
TOTAL	3,303	440	102	6,570	1,581,740	188,437	35,100	182,958	69,189	
ANOKA										
CITY	24,031	38,416	6,698	22,032	45,314,757	17,015,982	3,963,197	6,603,189	8,657,377	
TOWN	1,113	1,800	357	576	1,918,735	1,018,934	168,404	333,006	0	
TOTAL	25,144	40,216	7,055	22,608	47,233,492	18,034,916	4,131,601	6,936,195	8,657,377	
BECKER										
CITY	2,305	265	71	2,114	1,093,121	143,079	48,516	420,896	170,907	
TOWN	3,298	616	94	2,957	1,830,589	270,087	43,166	307,284	14,235	
TOTAL	5,603	881	165	5,071	2,923,710	413,166	91,682	728,180	185,142	
BELTRAMI										
CITY	2,305	141	15	1,363	924,696	44,736	7,376	408,770	307,337	
TOWN	3,312	752	206	1,724	2,069,713	421,742	138,984	354,208	40,303	
TOTAL	5,617	893	221	3,087	2,994,409	466,478	146,360	762,978	347,640	
BENTON										
CITY	2,923	702	59	2,109	2,023,943	224,110	24,502	365,729	2,159,513	
TOWN	1,370	599	108	864	1,169,608	257,147	69,704	195,864	2,877	
TOTAL	4,293	1,301	167	2,973	3,193,551	481,257	94,206	561,593	2,162,390	
BIG STONE										
CITY	1,340	9	0	917	328,218	1,071	0	52,206	15,651	
TOWN	183	12	0	107	62,355	2,622	0	35,723	0	
TOTAL	1,523	21	0	1,024	390,573	3,693	0	87,929	15,651	
BLUE EARTH										
CITY	5,991	1,725	308	6,418	4,195,084	769,160	168,518	942,423	2,246,189	
TOWN	1,563	817	238	1,426	1,444,824	471,808	171,470	390,220	29,516	
TOTAL	7,554	2,542	546	7,844	5,639,908	1,240,968	339,988	1,332,643	2,275,705	
BROWN										
CITY	5,353	694	95	3,183	2,741,053	283,074	50,961	385,822	113,891	
TOWN	562	136	10	86	295,027	45,992	4,892	115,340	0	
TOTAL	5,915	830	105	3,269	3,036,080	329,066	55,853	501,162	113,891	
CARLTON										
CITY	4,022	398	50	3,566	1,931,166	151,430	22,812	302,075	145,434	
TOWN	2,746	609	61	2,359	1,624,362	236,166	33,086	166,393	5,674	
TOTAL	6,768	1,007	111	5,925	3,555,528	387,596	55,898	468,468	151,108	
CARVER										
CITY	2,799	4,843	3,375	3,528	7,467,939	4,861,805	3,912,146	1,605,681	1,554,835	
TOWN	416	983	399	360	1,228,108	742,974	268,056	353,950	0	
TOTAL	3,215	5,826	3,774	3,888	8,696,047	5,604,779	4,180,202	1,959,631	1,554,835	
CASS										
CITY	1,360	253	241	1,307	803,863	279,374	234,949	172,166	41,313	
TOWN	3,640	759	409	5,170	2,297,940	470,732	230,443	306,151	14,868	
TOTAL	5,000	1,012	650	6,477	3,101,803	750,106	465,392	478,317	56,181	

TABLE 33 PART C
1993 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

NUMBER OF NON-AGRICULTURAL HOMESTEADS				NON-AGRICULTURAL					
COUNTY	UP TO \$72K	\$72K - \$115K	OVER \$115K	HOMESTEAD				NON-HOMESTEAD	
				BLIND/PARA VET/DISABLED NON-AG HSTD	UP TO \$72K (1.00%)	\$72K - \$115K (2.00%)	OVER \$115K (2.00%)	RESIDENTIAL 1, 2 OR 3 UNITS (2.30%)	APARTMENT 4 OR MORE UNITS (3.40%)
				UP TO \$32K (0.45%)					
CHIPPewa									
CITY	2,497	148	14	1,458	902,497	42,190	3,184	153,777	75,560
TOWN	491	32	3	105	180,891	9,276	374	81,620	0
TOTAL	2,988	180	17	1,563	1,083,388	51,466	3,558	235,397	75,560
CHISAGO									
CITY	2,636	1,444	242	3,017	2,635,130	635,670	99,814	490,804	454,236
TOWN	1,235	1,775	472	1,512	2,258,830	1,050,122	258,935	503,180	11,158
TOTAL	3,871	3,219	714	4,529	4,893,960	1,685,792	358,749	993,984	465,394
CLAY									
CITY	7,339	1,471	250	4,926	4,652,016	613,510	128,036	646,739	1,734,759
TOWN	1,354	332	20	646	872,816	94,024	5,724	166,770	0
TOTAL	8,693	1,803	270	5,572	5,524,832	707,534	133,760	813,509	1,734,759
CLEARWATER									
CITY	661	4	0	101	138,160	970	0	44,773	46,908
TOWN	767	15	1	237	248,261	2,986	1,368	56,540	1,173
TOTAL	1,428	19	1	338	386,421	3,956	1,368	101,313	48,081
COOK									
CITY	301	67	17	350	201,855	20,406	3,194	44,386	4,359
TOWN	623	248	146	216	549,924	172,983	87,492	63,868	1,775
TOTAL	924	315	163	566	751,779	193,389	90,686	108,254	6,134
COTTONWOOD									
CITY	2,852	41	1	771	749,084	12,136	106	139,682	38,760
TOWN	451	19	1	0	130,269	4,776	532	98,370	0
TOTAL	3,103	60	2	771	879,353	16,912	638	238,052	38,760
CROW WING									
CITY	5,530	1,255	520	7,880	3,483,628	844,807	472,828	881,056	617,299
TOWN	4,367	1,517	561	4,391	3,479,625	972,393	454,086	428,687	41,876
TOTAL	9,897	2,772	1,081	12,271	6,963,253	1,817,200	926,914	1,309,743	659,175
DAKOTA									
CITY	16,660	40,813	18,736	23,046	51,990,567	31,760,072	15,960,736	9,686,393	16,929,641
TOWN	439	1,633	611	936	1,861,456	1,211,422	293,392	500,348	42,670
TOTAL	17,099	42,446	19,347	23,982	53,852,023	32,971,494	16,254,128	10,186,741	16,972,311
DODGE									
CITY	2,241	323	30	2,245	1,299,735	91,242	8,523	131,202	91,974
TOWN	661	259	89	314	554,267	165,342	50,912	190,796	1,833
TOTAL	2,902	582	119	2,559	1,854,002	256,584	59,435	321,998	93,807
DOUGLAS									
CITY	2,613	281	46	2,832	1,241,144	96,980	30,834	413,812	416,578
TOWN	2,391	1,327	649	2,880	2,590,476	943,940	485,853	428,738	36,785
TOTAL	5,004	1,608	695	5,712	3,831,620	1,040,920	516,687	842,550	453,363
FARIBAULT									
CITY	3,584	138	8	3,179	1,032,519	45,428	5,604	184,672	60,684
TOWN	582	21	1	0	178,403	3,334	602	154,733	0
TOTAL	4,166	159	9	3,179	1,210,922	48,762	6,206	339,405	60,684

TABLE 33 PART C
1993 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 \$72K (1.00%)	\$72K - \$115K (2.00%)	OVER \$115K (2.00%)	RESIDENTIAL 1, 2 OR 3 UNITS (2.30%)	APARTMENT 4 OR MORE UNITS (3.40%)
				UP TO \$32K (0.45%)					
FILLMORE									
CITY	3,443	196	13	2,403	1,379,884	55,054	7,040	245,037	71,575
TOWN	614	24	2	124	208,490	11,404	398	266,922	0
TOTAL	4,057	220	15	2,527	1,588,374	66,458	7,438	511,959	71,575
FREEBORN									
CITY	6,489	556	109	2,577	2,822,135	240,220	84,666	523,935	343,851
TOWN	1,409	194	27	218	733,661	80,845	21,260	192,297	3,002
TOTAL	7,898	750	136	2,795	3,555,796	321,065	105,926	716,232	346,853
GOODHUE									
CITY	5,015	2,080	381	5,366	4,284,710	922,730	228,960	777,188	736,882
TOWN	1,182	866	280	851	1,415,660	537,423	206,732	455,851	8,674
TOTAL	6,197	2,946	661	6,217	5,700,370	1,460,153	435,692	1,233,039	745,556
GRANT									
CITY	1,128	7	1	445	252,806	2,578	410	49,017	8,493
TOWN	294	41	7	144	129,705	12,086	5,090	52,174	0
TOTAL	1,422	48	8	589	382,511	14,664	5,500	101,191	8,493
HENNEPIN									
CITY	85,074	122,533	68,030	134,802	185,698,838	101,085,336	96,511,034	53,752,718	84,347,789
TOWN	50	344	165	144	392,036	295,700	93,488	55,105	0
TOTAL	85,124	122,877	68,195	134,946	186,090,874	101,381,036	96,604,522	53,807,823	84,347,789
HOUSTON									
CITY	2,762	519	30	2,935	1,565,802	151,164	6,666	185,883	178,631
TOWN	745	307	28	576	571,968	109,440	9,396	198,860	12,134
TOTAL	3,507	826	58	3,511	2,137,770	260,604	16,062	384,743	190,765
HUBBARD									
CITY	1,041	45	1	1,963	365,505	13,318	266	131,891	59,653
TOWN	2,770	641	150	2,962	1,687,230	332,444	97,983	261,849	0
TOTAL	3,811	686	151	4,925	2,052,735	345,762	98,249	393,740	59,653
ISANTI									
CITY	1,388	381	49	2,376	1,036,601	141,642	30,496	212,061	309,426
TOWN	2,559	1,221	112	2,443	2,326,452	414,442	41,430	355,333	2,210
TOTAL	3,947	1,602	161	4,819	3,363,053	556,084	71,926	567,394	311,636
ITASCA									
CITY	4,588	387	118	4,175	1,927,867	195,172	85,796	346,859	329,435
TOWN	6,077	1,082	319	6,283	3,494,705	550,598	155,249	269,274	4,998
TOTAL	10,665	1,469	437	10,458	5,422,572	745,770	241,045	616,133	334,433
JACKSON									
CITY	2,015	57	1	1,000	626,156	12,670	118	108,270	22,590
TOWN	391	10	3	288	133,512	3,468	2,438	186,763	0
TOTAL	2,406	67	4	1,288	759,668	16,138	2,556	295,033	22,590
KANABEC									
CITY	812	61	5	1,202	361,881	17,784	440	89,729	97,425
TOWN	1,754	190	4	1,678	831,094	46,499	600	170,260	2,502
TOTAL	2,566	251	9	2,880	1,192,975	64,283	1,040	259,989	99,927

TABLE 33 PART C
1993 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 (2.00%)	RESIDENTIAL 1, 2 OR 3 UNITS (2.30%)	APARTMENT 4 OR MORE UNITS (3.40%)
KANDIYOHI									
CITY	5,019	826	197	4,787	3,048,862	397,971	142,056	627,802	736,751
TOWN	2,164	927	363	1,676	1,869,423	604,535	321,761	367,875	7,586
TOTAL	7,183	1,753	560	6,463	4,918,285	1,002,506	463,817	995,677	744,337
KITSON									
CITY	1,064	23	0	592	270,876	5,396	0	56,294	15,636
TOWN	192	1	0	0	51,029	272	0	44,335	0
TOTAL	1,256	24	0	592	321,905	5,668	0	100,629	15,636
KOOCHICHING									
CITY	2,376	189	29	3,309	958,896	56,501	7,206	213,221	52,563
TOWN	1,233	272	97	1,648	731,672	171,250	46,522	111,342	2,094
TOTAL	3,609	461	126	4,957	1,690,568	227,751	53,728	324,563	54,657
LAC QUI PARLE									
CITY	1,514	16	1	348	379,671	3,234	1,040	52,574	21,641
TOWN	315	11	1	287	83,596	2,994	60	67,989	0
TOTAL	1,829	27	2	635	463,267	6,228	1,100	120,563	21,641
LAKE									
CITY	1,850	74	6	1,860	689,216	20,420	3,134	137,640	29,141
TOWN	1,387	281	70	830	824,659	125,903	28,364	146,351	1,686
TOTAL	3,237	355	76	2,690	1,513,875	146,323	31,498	283,991	30,827
LAKEWOODS									
CITY	398	13	2	111	118,762	5,338	1,086	24,147	3,920
TOWN	537	69	16	360	267,346	33,290	8,130	38,445	0
TOTAL	935	82	18	471	386,108	38,628	9,216	62,592	3,920
LE SUEUR									
CITY	3,378	554	41	3,259	1,918,322	168,266	18,640	279,290	103,453
TOWN	1,190	748	155	817	1,213,579	371,348	87,830	195,480	9,881
TOTAL	4,568	1,302	196	4,076	3,131,901	539,614	106,470	474,770	113,334
LINCOLN									
CITY	1,251	12	1	1,182	322,011	3,810	216	49,529	9,489
TOWN	217	6	0	0	58,727	1,626	0	58,585	1,884
TOTAL	1,468	18	1	1,182	380,738	5,436	216	108,114	11,373
LYON									
CITY	3,915	722	130	3,099	2,147,113	326,524	70,660	395,737	851,043
TOWN	632	106	6	144	324,561	36,018	2,258	161,360	0
TOTAL	4,547	828	136	3,243	2,471,674	362,542	72,918	557,097	851,043
MCLEOD									
CITY	4,637	1,300	176	2,107	3,346,163	494,659	82,886	353,196	564,438
TOWN	870	518	92	576	856,669	239,919	45,408	178,708	0
TOTAL	5,507	1,818	268	2,683	4,202,832	734,578	128,294	531,904	564,438
MAHOMEN									
CITY	525	5	0	391	144,197	1,110	0	23,493	27,024
TOWN	397	10	1	167	121,110	2,636	222	36,222	0
TOTAL	922	15	1	558	265,307	3,746	222	59,715	27,024

TABLE 33 PART C
1993 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 (2.00%)	RESIDENTIAL 1, 2 OR 3 UNITS (2.30%)	APARTMENT 4 OR MORE UNITS (3.40%)
MARSHALL									
CITY	1,506	26	4	473	444,829	8,442	924	79,039	22,116
TOWN	481	9	0	0	122,511	2,230	0	82,306	0
TOTAL	1,987	35	4	473	567,340	10,672	924	141,345	22,116
MARTIN									
CITY	4,550	475	82	1,000	2,004,419	217,334	41,480	412,387	115,211
TOWN	567	24	5	0	201,158	8,872	1,610	221,168	0
TOTAL	5,147	499	87	1,000	2,205,577	226,206	43,090	633,555	115,211
MEEKER									
CITY	2,616	180	19	1,858	1,144,054	52,114	10,422	227,929	115,643
TOWN	1,431	501	86	453	1,049,007	219,301	32,582	216,075	0
TOTAL	4,047	681	105	2,311	2,193,061	271,415	43,004	444,004	115,643
MILLE LACS									
CITY	1,910	168	22	548	959,185	47,384	8,118	202,954	139,351
TOWN	1,891	312	38	3,555	1,070,269	84,111	7,888	198,997	2,000
TOTAL	3,801	480	60	4,103	2,029,454	131,495	16,006	401,951	141,351
MORRISON									
CITY	3,142	133	3	5,066	1,266,138	27,744	736	279,049	191,940
TOWN	2,201	635	108	2,068	1,511,358	272,251	56,975	308,912	1,945
TOTAL	5,343	768	111	7,134	2,777,496	299,995	57,711	587,961	193,885
MOWER									
CITY	8,055	667	173	7,015	3,617,886	348,758	100,352	423,051	417,105
TOWN	1,236	207	38	720	685,490	89,050	21,768	138,761	7,140
TOTAL	9,291	874	211	7,735	4,303,376	437,808	122,120	561,812	424,245
MURRAY									
CITY	1,639	47	2	1,674	485,413	11,892	484	85,698	44,939
TOWN	386	57	6	260	172,842	21,168	1,828	96,541	0
TOTAL	2,025	104	8	1,934	658,255	33,060	2,312	182,239	44,939
NICOLLET									
CITY	3,364	1,467	326	3,602	2,990,024	728,788	200,728	429,228	508,275
TOWN	621	272	79	432	515,518	164,900	45,102	121,802	0
TOTAL	3,985	1,739	405	4,034	3,505,542	893,688	245,830	551,030	508,275
NOBLES									
CITY	3,588	538	119	3,118	1,752,385	260,586	68,860	342,999	310,280
TOWN	587	18	9	0	180,632	13,624	4,078	116,125	0
TOTAL	4,175	556	128	3,118	1,933,017	274,210	72,938	459,124	310,280
NORMAN									
CITY	1,368	24	3	671	360,771	5,628	0	57,011	27,554
TOWN	415	11	1	226	117,715	3,867	92	60,151	0
TOTAL	1,783	35	4	897	478,486	9,495	92	117,162	27,554
OLMSTED									
CITY	12,516	8,149	2,872	13,538	14,709,660	5,059,110	2,235,444	3,080,113	3,422,110
TOWN	1,923	1,436	1,492	432	3,124,279	1,851,308	1,659,554	737,149	16,700
TOTAL	14,439	9,585	4,364	13,970	17,833,939	6,910,418	3,894,998	3,817,262	3,438,810

TABLE 33 PART C
1993 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 (2.00%)	RESIDENTIAL 1, 2 OR 3 UNITS (2.30%)	APARTMENT 4 OR MORE UNITS (3.40%)
OTTER TAIL									
CITY	5,771	471	53	3,080	2,445,096	152,880	22,830	490,622	519,589
TOWN	4,579	1,264	275	3,723	2,949,083	572,288	121,777	403,516	33,882
TOTAL	10,350	1,735	328	6,803	5,394,179	725,168	144,607	894,138	553,471
PENNINGTON									
CITY	2,135	72	6	986	794,113	24,690	1,806	138,236	109,026
TOWN	677	53	7	144	296,191	21,046	1,746	52,249	2,040
TOTAL	2,812	125	13	1,130	1,090,304	45,736	3,552	190,485	111,066
PINE									
CITY	1,892	124	9	1,821	766,461	42,404	3,450	201,404	117,574
TOWN	2,295	385	58	2,527	1,204,772	157,288	26,086	323,802	12,175
TOTAL	4,187	509	67	4,348	1,971,233	199,692	29,536	525,206	129,749
PIPESTONE									
CITY	2,188	89	4	1,120	723,260	28,650	860	135,896	55,190
TOWN	222	22	3	0	82,204	10,358	1,400	54,846	272
TOTAL	2,410	111	7	1,120	805,464	39,008	2,260	190,742	55,462
POLK									
CITY	5,131	399	48	4,181	2,193,332	147,701	25,492	395,358	481,428
TOWN	1,256	142	10	772	549,015	48,694	5,392	174,079	0
TOTAL	6,387	541	58	4,953	2,742,347	196,395	30,884	569,437	481,428
POPE									
CITY	1,434	72	8	830	500,999	21,316	1,818	114,980	97,381
TOWN	782	137	37	360	427,491	68,903	30,042	125,371	0
TOTAL	2,216	209	45	1,190	928,490	90,219	31,860	240,351	97,381
RAMSEY									
CITY	49,536	49,135	18,578	88,656	76,469,153	50,298,559	0	14,613,540	31,474,792
TOWN	603	1,788	997	1,872	2,345,857	2,381,107	0	314,442	0
TOTAL	50,139	50,923	19,575	90,528	78,815,010	52,679,666	0	14,927,982	31,474,792
RED LAKE									
CITY	680	3	0	144	155,332	530	0	18,049	18,592
TOWN	180	1	0	0	47,555	204	0	27,273	0
TOTAL	860	4	0	144	202,887	734	0	45,322	18,592
REDWOOD									
CITY	3,131	326	34	1,447	1,210,674	115,914	9,592	161,675	108,878
TOWN	466	31	14	90	163,227	18,936	5,076	135,894	0
TOTAL	3,597	357	48	1,537	1,373,901	134,850	14,668	297,569	108,878
RENVILLE									
CITY	3,253	129	4	1,756	1,078,569	32,720	2,050	141,082	143,131
TOWN	501	24	4	216	176,762	9,348	842	156,177	0
TOTAL	3,754	153	8	1,972	1,255,331	42,068	2,892	297,259	143,131
RICE									
CITY	4,962	2,624	401	9,577	4,720,375	1,112,020	219,096	705,579	906,736
TOWN	1,175	1,038	292	1,061	1,547,816	628,414	166,244	405,493	6,249
TOTAL	6,137	3,662	693	10,638	6,268,191	1,740,434	385,340	1,111,072	912,985

TABLE 33 PART C
1993 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 \$72K (1.00%)	\$72K - \$115K (2.00%)	OVER \$115K (2.00%)	RESIDENTIAL 1, 2 OR 3 UNITS (2.30%)	APARTMENT 4 OR MORE UNITS (3.40%)
				UP TO \$32K (0.45%)					
ROCK									
CITY	1,729	198	9	1,047	732,732	54,992	2,590	90,870	71,082
TOWN	287	21	5	0	99,280	8,146	3,036	80,020	0
TOTAL	2,016	219	14	1,047	832,012	63,138	5,626	170,890	71,082
ROSEAU									
CITY	1,265	120	8	517	580,348	33,004	1,976	89,493	177,163
TOWN	1,293	113	9	136	550,183	28,652	7,488	125,806	5,378
TOTAL	2,558	233	17	653	1,130,531	61,656	9,464	215,299	182,541
ST. LOUIS									
CITY	36,408	5,220	1,535	34,840	18,974,604	2,906,738	1,197,658	3,235,950	3,067,446
TOWN	12,578	2,502	449	9,396	7,201,742	1,258,398	357,412	463,334	18,333
TOTAL	48,986	7,722	1,984	44,236	26,176,346	4,165,136	1,555,070	3,699,284	3,085,779
SCOTT									
CITY	3,691	7,849	1,774	3,456	8,922,352	4,001,556	1,219,074	1,378,525	1,264,455
TOWN	366	1,658	1,332	1,008	2,337,767	1,894,558	917,905	642,650	37,506
TOTAL	4,057	9,507	3,106	4,464	11,260,119	5,896,114	2,136,979	2,021,175	1,301,961
SHERBURNE									
CITY	2,925	2,149	417	4,095	3,497,395	1,026,994	185,750	615,110	1,463,702
TOWN	2,329	2,023	431	1,872	3,054,627	961,363	214,207	563,098	12,750
TOTAL	5,254	4,172	848	5,967	6,552,022	1,988,357	399,957	1,178,208	1,476,452
SIBLEY									
CITY	2,279	89	4	1,546	863,412	20,520	2,696	126,741	47,554
TOWN	640	137	6	144	361,382	42,320	1,778	165,065	7,667
TOTAL	2,919	226	10	1,690	1,224,794	62,840	4,474	291,806	55,221
STEARNS									
CITY	12,790	2,571	569	10,005	8,408,544	1,175,347	390,269	1,476,172	5,006,535
TOWN	5,161	4,115	861	2,373	6,320,463	1,959,305	588,143	820,831	186,820
TOTAL	17,951	6,686	1,430	12,378	14,729,007	3,134,652	978,412	2,297,003	5,193,355
STEELE									
CITY	4,504	1,845	362	4,233	3,953,487	813,762	233,412	536,479	482,386
TOWN	701	203	30	492	494,173	67,204	22,166	181,784	4,307
TOTAL	5,205	2,048	392	4,725	4,447,660	880,966	255,578	718,263	486,693
STEVENS									
CITY	1,546	78	4	732	565,887	20,452	622	153,894	94,472
TOWN	311	55	7	0	151,073	18,608	3,038	36,388	0
TOTAL	1,857	133	11	732	716,960	39,060	3,660	190,282	94,472
SWIFT									
CITY	2,030	39	2	1,395	590,746	8,186	294	103,479	60,989
TOWN	429	11	5	279	124,928	4,210	2,848	64,332	3,349
TOTAL	2,459	50	7	1,674	715,674	12,396	3,142	167,811	64,338
TODD									
CITY	2,416	53	3	1,584	707,547	10,948	934	178,222	42,973
TOWN	2,004	167	29	1,939	845,117	49,158	8,880	206,491	0
TOTAL	4,420	220	32	3,523	1,552,664	60,106	9,814	384,713	42,973

TABLE 33 PART C
1993 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	UP TO \$72K (1.00%)	\$72K - \$115K (2.00%)	OVER \$115K (2.00%)	RESIDENTIAL 1, 2 OR 3 UNITS (2.30%)	APARTMENT 4 OR MORE UNITS (3.40%)
				NON-AG HSTD UP TO \$32K (0.45%)					
TRAVERSE									
CITY	876	21	7	765	210,969	9,724	2,882	42,407	10,724
TOWN	131	0	0	171	34,344	0	0	25,242	0
TOTAL	1,007	21	7	936	245,313	9,724	2,882	67,649	10,724
WABASHA									
CITY	3,088	455	58	3,495	1,729,169	150,265	62,621	277,565	104,278
TOWN	924	422	80	578	774,132	196,190	39,030	271,260	391
TOTAL	4,012	877	138	4,073	2,503,301	346,455	101,651	548,825	104,669
WADENA									
CITY	2,045	43	1	1,891	662,574	10,492	502	156,964	69,249
TOWN	813	32	2	735	311,598	8,166	272	99,900	0
TOTAL	2,858	75	3	2,626	974,172	18,658	774	256,864	69,249
WASECA									
CITY	3,043	272	21	2,002	1,533,138	86,662	11,372	234,944	245,207
TOWN	680	259	79	144	540,701	152,155	51,600	156,136	3,131
TOTAL	3,723	531	100	2,146	2,073,839	238,817	62,972	391,080	248,338
WASHINGTON									
CITY	10,083	19,335	8,859	9,725	26,139,945	14,412,578	9,182,122	5,010,466	3,690,831
TOWN	447	2,778	3,629	3,168	4,864,902	4,372,077	3,571,592	1,254,266	9,676
TOTAL	10,530	22,113	12,488	12,893	31,004,847	18,784,655	12,753,714	6,264,732	3,700,607
WATONWAN									
CITY	2,299	95	2	1,691	757,364	26,544	686	118,741	18,451
TOWN	300	29	7	47	107,955	16,766	3,728	76,679	0
TOTAL	2,599	124	9	1,738	865,319	43,310	4,414	195,420	18,451
WILKIN									
CITY	1,219	103	12	1,334	463,632	36,740	6,926	65,155	50,514
TOWN	222	12	3	0	78,581	4,114	846	6,350	0
TOTAL	1,441	115	15	1,334	542,213	40,854	7,772	71,505	50,514
WINONA									
CITY	6,930	1,525	242	7,191	4,436,058	604,334	119,402	840,295	1,037,675
TOWN	1,451	579	177	432	1,259,411	321,139	131,206	450,114	7,331
TOTAL	8,381	2,104	419	7,623	5,695,469	925,473	250,608	1,290,409	1,045,006
WRIGHT									
CITY	4,532	3,823	373	4,579	5,464,949	1,356,952	167,328	1,278,904	1,108,608
TOWN	2,456	3,688	930	2,134	4,654,173	2,077,289	522,983	872,575	11,743
TOTAL	6,988	7,511	1,303	6,713	10,119,122	3,434,241	690,311	2,151,479	1,120,351
YELLOW MEDICINE									
CITY	2,090	39	0	1,887	596,706	9,296	20	106,366	28,897
TOWN	452	35	2	144	152,727	8,098	352	104,791	0
TOTAL	2,542	74	2	2,031	749,433	17,394	372	211,157	28,897
STATEWIDE TOTAL									
CITY	471,766	335,248	137,135	527,931	559,637,186	247,786,749	138,173,234	121,631,770	182,358,897
TOWN	119,540	49,755	18,062	98,626	99,378,063	32,829,193	12,614,882	20,336,983	696,657
TOTAL	591,306	385,003	155,197	626,557	659,015,249	280,615,942	150,788,116	141,968,753	183,055,554

TABLE 33 PART D
1993 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 (2.30%)	LAND (3.40%)	FHA (2.00%)	TITLE II, MHFA, SEC. 8 (2.30%)	MOBILE HOME PARK LAND (2.00%)	CLASS 1C UP TO \$32K (1.00%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (2.30%)
AITKIN								
CITY	0	2,951	14,020	26,312	110	0	0	5,163
TOWN	0	0	0	0	3,470	9,054	15,975	45,234
TOTAL	0	2,951	14,020	26,312	3,580	9,054	15,975	50,397
ANOKA								
CITY	7,342	253,286	21,688	1,460,118	959,562	0	0	0
TOWN	0	0	0	0	14,750	0	0	0
TOTAL	7,342	253,286	21,688	1,460,118	974,312	0	0	0
BECKER								
CITY	0	9,754	70,594	54,865	12,044	1,280	2,205	5,866
TOWN	0	0	0	1,113	7,402	19,465	49,920	106,119
TOTAL	0	9,754	70,594	55,978	19,446	20,745	52,125	111,985
BELTRAMI								
CITY	0	9,733	7,100	186,090	22,128	0	0	6,456
TOWN	0	0	0	0	26,824	19,335	35,269	70,984
TOTAL	0	9,733	7,100	186,090	48,952	19,335	35,269	77,440
BENTON								
CITY	0	22,253	31,802	115,011	66,678	0	0	0
TOWN	0	0	0	0	15,266	0	0	3,970
TOTAL	0	22,253	31,802	115,011	81,944	0	0	3,970
BIG STONE								
CITY	0	1,527	24,388	536	0	0	0	807
TOWN	0	0	0	308	0	0	0	0
TOTAL	0	1,527	24,388	844	0	0	0	807
BLUE EARTH								
CITY	0	34,647	40,068	281,614	70,172	0	0	3,255
TOWN	0	0	0	0	9,644	0	0	4,476
TOTAL	0	34,647	40,068	281,614	79,816	0	0	7,731
BROWN								
CITY	0	26,030	23,048	123,746	15,684	0	0	0
TOWN	0	0	0	67	2,470	0	0	0
TOTAL	0	26,030	23,048	123,813	18,154	0	0	0
CARLTON								
CITY	0	13,043	15,310	103,496	10,290	220	0	1,783
TOWN	0	0	0	0	304	1,390	1,409	3,259
TOTAL	0	13,043	15,310	103,496	10,594	1,610	1,409	5,042
CARVER								
CITY	0	82,449	132,232	279,872	130,966	0	0	0
TOWN	0	0	0	0	1,022	0	0	3,887
TOTAL	0	82,449	132,232	279,872	131,988	0	0	3,887
CASS								
CITY	0	3,672	38,820	483	2,122	6,561	45,337	265,072
TOWN	0	0	0	1,180	2,596	46,521	163,416	228,985
TOTAL	0	3,672	38,820	1,663	4,718	53,082	208,753	494,057

TABLE 33 PART D
1993 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 (2.30%)	LAND (3.40%)	FHA (2.00%)	TITLE II, MHFA, SEC. 8 (2.30%)	MOBILE HOME PARK LAND (2.00%)	CLASS 1C UP TO \$32K (1.00%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (2.30%)
CHIPPEWA								
CITY	0	8,372	35,900	37,006	5,706	0	0	0
TOWN	0	0	0	0	400	0	0	0
TOTAL	0	8,372	35,900	37,006	6,106	0	0	0
CHISAGO								
CITY	0	35,357	66,688	134,665	76,146	0	0	4,286
TOWN	0	0	0	44	25,322	3,200	7,914	15,521
TOTAL	0	35,357	66,688	134,709	101,468	3,200	7,914	19,807
CLAY								
CITY	0	23,912	25,260	159,830	40,590	0	0	0
TOWN	0	0	0	0	284	320	225	329
TOTAL	0	23,912	25,260	159,830	40,874	320	225	329
CLEARWATER								
CITY	0	1,492	20,748	13,731	1,274	0	0	166
TOWN	0	0	0	0	0	640	252	865
TOTAL	0	1,492	20,748	13,731	1,274	640	252	1,031
COOK								
CITY	0	2,584	11,072	13,149	0	0	0	8,494
TOWN	0	0	0	0	140	9,171	23,411	69,948
TOTAL	0	2,584	11,072	13,149	140	9,171	23,411	78,442
COTTONWOOD								
CITY	0	5,240	28,810	52,015	0	0	0	0
TOWN	0	0	0	347	324	0	0	0
TOTAL	0	5,240	28,810	52,362	324	0	0	0
CROW WING								
CITY	0	13,962	31,084	134,268	37,954	11,203	37,334	326,049
TOWN	0	0	0	0	7,150	26,656	117,660	199,741
TOTAL	0	13,962	31,084	134,268	45,104	37,859	154,994	525,790
DAKOTA								
CITY	0	322,375	9,856	2,400,989	983,960	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	322,375	9,856	2,400,989	983,960	0	0	0
DODGE								
CITY	0	8,099	19,072	68,843	11,834	0	0	0
TOWN	0	0	0	0	0	0	0	5,555
TOTAL	0	8,099	19,072	68,843	11,834	0	0	5,555
DOUGLAS								
CITY	2,388	17,343	56,422	156,746	24,784	1,290	2,166	4,688
TOWN	159	0	0	2,001	8,838	24,453	46,313	112,386
TOTAL	2,547	17,343	56,422	158,747	33,622	25,743	48,479	117,074
FARIBAULT								
CITY	0	3,513	25,914	28,771	1,890	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	3,513	25,914	28,771	1,890	0	0	0

TABLE 33 PART D
1993 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 (2.30%)	LAND (3.40%)	FHA (2.00%)	TITLE II, MHFA, SEC. 8 (2.30%)	MOBILE HOME PARK LAND (2.00%)	CLASS 1C UP TO \$32K (1.00%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (2.30%)
<u>FILLMORE</u>								
CITY	0	12,032	93,340	46,190	3,722	0	0	0
TOWN	0	0	0	23	0	0	0	2,020
TOTAL	0	12,032	93,340	46,213	3,722	0	0	2,020
<u>FREEBORN</u>								
CITY	0	30,368	32,990	97,893	12,620	0	0	0
TOWN	0	0	0	122	0	0	0	435
TOTAL	0	30,368	32,990	98,015	12,620	0	0	435
<u>GOODHUE</u>								
CITY	0	51,835	107,548	222,424	66,970	0	0	16,897
TOWN	0	0	0	731	11,396	320	375	13,200
TOTAL	0	51,835	107,548	223,155	78,366	320	375	30,097
<u>GRANT</u>								
CITY	0	2,386	25,634	35	852	0	0	0
TOWN	0	0	0	246	110	457	319	1,189
TOTAL	0	2,386	25,634	281	962	457	319	1,189
<u>HENNEPIN</u>								
CITY	33,467	2,309,827	27,378	10,031,338	223,318	0	991	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	33,467	2,309,827	27,378	10,031,338	223,318	0	991	0
<u>HOUSTON</u>								
CITY	0	4,838	4,800	55,124	16,394	0	0	658
TOWN	0	0	0	150	812	0	0	5,790
TOTAL	0	4,838	4,800	55,274	17,206	0	0	6,448
<u>HUBBARD</u>								
CITY	0	7,657	0	83,443	454	1,600	2,084	1,276
TOWN	0	0	0	0	8,054	26,651	86,261	149,342
TOTAL	0	7,657	0	83,443	8,508	28,251	88,345	150,618
<u>ISANTI</u>								
CITY	0	28,916	67,796	97,016	21,594	0	0	0
TOWN	0	0	0	0	11,652	1,425	4,977	2,194
TOTAL	0	28,916	67,796	97,016	33,246	1,425	4,977	2,194
<u>ITASCA</u>								
CITY	0	22,866	204,956	23,605	11,330	688	1,111	4,028
TOWN	0	0	0	699	9,500	23,062	28,812	71,321
TOTAL	0	22,866	204,956	24,304	20,830	23,750	29,923	75,349
<u>JACKSON</u>								
CITY	0	7,738	39,954	36,053	0	0	0	2,321
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	7,738	39,954	36,053	0	0	0	2,321
<u>KANABEC</u>								
CITY	0	6,665	14,064	49,952	16,926	0	0	0
TOWN	0	0	0	0	3,356	0	0	14,261
TOTAL	0	6,665	14,064	49,952	20,282	0	0	14,261

TABLE 33 PART D
1993 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 (2.30%)	LAND (3.40%)	FHA (2.00%)	TITLE II, MHFA, SEC. 8 (2.30%)	MOBILE HOME PARK LAND (2.00%)	CLASS 1C UP TO \$32K (1.00%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (2.30%)
<u>KANDIYOHI</u>								
CITY	0	47,698	71,926	206,139	20,562	242	0	6,038
TOWN	0	0	0	0	3,894	8,071	13,398	18,168
TOTAL	0	47,698	71,926	206,139	24,456	8,313	13,398	24,206
<u>KITTSON</u>								
CITY	0	1,429	20,124	14,265	998	0	0	0
TOWN	0	0	0	0	0	0	0	779
TOTAL	0	1,429	20,124	14,265	998	0	0	779
<u>KOOCHICHING</u>								
CITY	0	3,964	7,242	73,694	4,464	0	0	4,625
TOWN	0	0	0	0	0	1,877	1,773	24,929
TOTAL	0	3,964	7,242	73,694	4,464	1,877	1,773	29,554
<u>LAC QUI PARLE</u>								
CITY	0	3,601	5,528	31,988	750	0	0	0
TOWN	0	0	0	0	0	0	0	959
TOTAL	0	3,601	5,528	31,988	750	0	0	959
<u>LAKE</u>								
CITY	0	2,743	0	33,692	0	0	0	1,081
TOWN	0	0	0	0	0	6,861	7,824	52,107
TOTAL	0	2,743	0	33,692	0	6,861	7,824	53,188
<u>LAKEWOODS</u>								
CITY	0	320	0	13,294	324	0	0	0
TOWN	0	340	9,274	0	4,770	9,944	23,241	57,764
TOTAL	0	660	9,274	13,294	5,094	9,944	23,241	57,764
<u>LE SUEUR</u>								
CITY	0	8,877	59,302	47,852	4,906	320	566	1,971
TOWN	0	0	0	0	378	640	1,265	46,941
TOTAL	0	8,877	59,302	47,852	5,284	960	1,831	48,912
<u>LINCOLN</u>								
CITY	0	2,438	25,184	0	0	0	0	1,079
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	2,438	25,184	0	0	0	0	1,079
<u>LYON</u>								
CITY	488	20,036	34,898	167,932	22,022	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	488	20,036	34,898	167,932	22,022	0	0	0
<u>MCLEOD</u>								
CITY	0	21,903	33,062	182,958	22,598	0	0	0
TOWN	0	0	0	0	568	0	0	0
TOTAL	0	21,903	33,062	182,958	23,166	0	0	0
<u>MAHNOMEN</u>								
CITY	0	948	4,302	11,104	546	0	0	0
TOWN	0	0	0	0	0	1,192	1,948	5,221
TOTAL	0	948	4,302	11,104	546	1,192	1,948	5,221

TABLE 33 PART D
1993 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 (2.30%)	LAND (3.40%)	FHA (2.00%)	TITLE II, MHFA, SEC. 8 (2.30%)	MOBILE HOME PARK LAND (2.00%)	CLASS 1C UP TO \$32K (1.00%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (2.30%)
MARSHALL								
CITY	73	2,623	31,130	6,339	2,584	0	0	0
TOWN	0	0	0	0	118	0	0	219
TOTAL	73	2,623	31,130	6,339	2,702	0	0	219
MARTIN								
CITY	0	7,849	49,968	108,342	5,950	0	0	0
TOWN	0	0	0	0	234	0	0	1,541
TOTAL	0	7,849	49,968	108,342	6,184	0	0	1,541
MEEKER								
CITY	0	10,408	35,144	58,522	13,244	0	0	0
TOWN	0	0	0	0	0	348	0	2,105
TOTAL	0	10,408	35,144	58,522	13,244	348	0	2,105
MILLE LACS								
CITY	0	24,639	56,790	84,798	12,248	678	109	4,704
TOWN	0	0	0	0	3,562	2,922	1,345	41,519
TOTAL	0	24,639	56,790	84,798	15,810	3,600	1,454	46,223
MORRISON								
CITY	0	11,132	39,956	115,573	13,030	0	0	0
TOWN	0	0	0	0	1,728	3,662	5,741	18,602
TOTAL	0	11,132	39,956	115,573	14,758	3,662	5,741	18,602
MOWER								
CITY	0	9,350	15,062	62,961	15,070	0	0	0
TOWN	0	0	0	0	2,678	0	0	8,308
TOTAL	0	9,350	15,062	62,961	17,748	0	0	8,308
MURRAY								
CITY	0	4,114	39,980	4,310	0	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	4,114	39,980	4,310	0	0	0	0
NICOLLET								
CITY	0	25,098	26,808	162,285	34,528	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	25,098	26,808	162,285	34,528	0	0	0
NOBLES								
CITY	0	13,389	23,024	162,201	14,534	0	0	0
TOWN	0	0	0	67	0	0	0	0
TOTAL	0	13,389	23,024	162,268	14,534	0	0	0
NORMAN								
CITY	0	2,703	13,742	26,623	1,114	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	2,703	13,742	26,623	1,114	0	0	0
OLMSTED								
CITY	0	107,283	71,704	846,659	67,212	0	0	14,871
TOWN	0	0	0	0	29,198	219	0	133
TOTAL	0	107,283	71,704	846,659	96,410	219	0	15,004

TABLE 33 PART D
1993 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 (2.30%)	LAND (3.40%)	FHA (2.00%)	TITLE II, MHFA, SEC. 8 (2.30%)	MOBILE HOME PARK LAND (2.00%)	CLASS 1C UP TO \$32K (1.00%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (2.30%)
OTTER TAIL								
CITY	0	19,372	43,618	200,225	12,290	699	1,096	4,135
TOWN	0	0	0	0	8,914	35,025	48,863	120,530
TOTAL	0	19,372	43,618	200,225	21,204	35,724	49,959	124,665
PENNINGTON								
CITY	0	7,018	44,194	25,622	10,324	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	7,018	44,194	25,622	10,324	0	0	0
				142				
PINE								
CITY	0	21,824	42,720	84,124	9,840	640	800	0
TOWN	0	0	0	616	5,490	2,668	3,961	65,524
TOTAL	0	21,824	42,720	84,740	15,330	3,308	4,761	65,524
PIPESTONE								
CITY	0	3,199	22,320	522	578	0	0	598
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	3,199	22,320	522	578	0	0	598
POLK								
CITY	27	4,118	20,724	88,810	23,238	0	0	0
TOWN	0	0	0	0	140	0	0	0
TOTAL	27	4,118	20,724	88,810	23,378	0	0	0
POPE								
CITY	0	2,901	15,780	33,385	1,128	2,332	2,625	2,954
TOWN	0	0	0	0	82	2,699	1,622	5,727
TOTAL	0	2,901	15,780	33,385	1,210	5,031	4,247	8,681
RAMSEY								
CITY	2,546	1,195,583	0	3,584,791	612,510	0	0	33,858
TOWN	0	0	0	0	0	0	0	0
TOTAL	2,546	1,195,583	0	3,584,791	612,510	0	0	33,858
RED LAKE								
CITY	0	962	18,974	0	386	0	0	382
TOWN	0	0	0	0	0	0	0	817
TOTAL	0	962	18,974	0	386	0	0	1,199
REDWOOD								
CITY	0	7,591	47,646	84,945	0	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	7,591	47,646	84,945	0	0	0	0
RENVILLE								
CITY	0	16,557	61,828	17,801	6,926	0	0	0
TOWN	0	0	0	0	574	0	0	0
TOTAL	0	16,557	61,828	17,801	7,500	0	0	0
RICE								
CITY	0	55,150	18,540	310,504	53,384	0	0	0
TOWN	0	0	0	0	2,244	3,924	2,872	8,606
TOTAL	0	55,150	18,540	310,504	55,628	3,924	2,872	8,606

TABLE 33 PART D
1993 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 (2.30%)	LAND (3.40%)	FHA (2.00%)	TITLE H, MHFA, SEC. 8 (2.30%)	MOBILE HOME PARK LAND (2.00%)	CLASS 1C UP TO \$32K (1.00%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (2.30%)
ROCK								
CITY	0	2,453	35,230	605	744	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	2,453	35,230	605	744	0	0	0
ROSEAU								
CITY	18	4,044	4,140	44,424	11,824	0	0	156
TOWN	0	0	0	0	20,044	188	0	8,702
TOTAL	18	4,044	4,140	44,424	31,868	188	0	8,858
ST. LOUIS								
CITY	601	70,877	72,153	1,257,032	102,624	640	4,092	12,437
TOWN	0	102	3,696	0	1,092	35,223	88,178	175,286
TOTAL	601	70,979	75,849	1,257,032	103,716	35,863	92,270	187,723
SCOTT								
CITY	4,648	41,759	62,192	199,265	27,058	0	0	22,306
TOWN	0	0	0	0	24,012	0	0	24,708
TOTAL	4,648	41,759	62,192	199,265	51,070	0	0	47,014
SHERBURNE								
CITY	1,035	37,298	44,398	186,261	17,344	0	0	37,101
TOWN	0	0	0	0	1,680	39	0	20,790
TOTAL	1,035	37,298	44,398	186,261	19,024	39	0	57,891
SIBLEY								
CITY	0	7,654	13,802	34,848	2,044	0	0	764
TOWN	0	0	0	0	0	0	0	3,070
TOTAL	0	7,654	13,802	34,848	2,044	0	0	3,834
STEARNS								
CITY	0	89,999	201,390	282,612	48,138	0	0	7,078
TOWN	0	0	0	529	46,398	5,925	14,355	61,014
TOTAL	0	89,999	201,390	283,141	94,536	5,925	14,355	68,092
STEELE								
CITY	0	22,357	22,788	193,092	19,730	0	0	0
TOWN	0	0	0	0	1,696	0	0	2,969
TOTAL	0	22,357	22,788	193,092	21,426	0	0	2,969
STEVENS								
CITY	0	7,247	30,142	18,239	1,370	0	0	44
TOWN	0	0	0	0	0	0	0	945
TOTAL	0	7,247	30,142	18,239	1,370	0	0	989
SWIFT								
CITY	0	6,266	17,390	20,921	1,850	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	6,266	17,390	20,921	1,850	0	0	0
TODD								
CITY	0	9,200	56,616	51,557	0	960	1,887	0
TOWN	0	0	0	0	0	8,554	7,258	16,699
TOTAL	0	9,200	56,616	51,557	0	9,514	9,145	16,699

TABLE 33 PART D
1993 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 (2.30%)	LAND (3.40%)	FHA (2.00%)	TITLE II, MHFA, SEC. 8 (2.30%)	MOBILE HOME PARK LAND (2.00%)	CLASS 1C UP TO \$32K (1.00%)	CLASS 1C OVER \$32K (1.00%)	CLASS 4C (2.30%)
TRAVERSE								
CITY	0	453	8,688	22,768	394	0	0	0
TOWN	0	0	0	0	0	0	0	23
TOTAL	0	453	8,688	22,768	394	0	0	23
WABASHA								
CITY	0	7,535	17,732	49,399	21,120	0	0	2,735
TOWN	0	0	0	0	2,562	0	0	18,070
TOTAL	0	7,535	17,732	49,399	23,682	0	0	20,805
WADENA								
CITY	0	2,964	19,804	32,301	1,552	0	0	0
TOWN	0	0	0	0	402	15	0	2,424
TOTAL	0	2,964	19,804	32,301	1,954	15	0	2,424
WASECA								
CITY	0	11,603	42,400	56,727	9,904	283	0	0
TOWN	0	0	0	0	0	320	171	807
TOTAL	0	11,603	42,400	56,727	9,904	603	171	807
WASHINGTON								
CITY	0	163,957	34,974	732,686	246,600	0	0	0
TOWN	0	0	0	0	2,792	1,505	3,051	27,457
TOTAL	0	163,957	34,974	732,686	249,392	1,505	3,051	27,457
WATONWAN								
CITY	0	7,823	69,950	21,367	4,706	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	7,823	69,950	21,367	4,706	0	0	0
WILKIN								
CITY	0	3,951	8,202	18,343	0	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	3,951	8,202	18,343	0	0	0	0
WINONA								
CITY	0	40,441	65,264	152,009	26,936	0	0	0
TOWN	0	0	0	295	16,064	0	0	7,377
TOTAL	0	40,441	65,264	152,304	43,000	0	0	7,377
WRIGHT								
CITY	0	84,838	386,462	121,514	150,814	320	1,004	12,629
TOWN	0	0	0	0	33,602	2,487	3,048	25,707
TOTAL	0	84,838	386,462	121,514	184,416	2,807	4,052	38,336
YELLOW MEDICINE								
CITY	0	4,059	37,192	24,690	1,044	0	0	0
TOWN	0	0	0	0	400	0	0	0
TOTAL	0	4,059	37,192	24,690	1,444	0	0	0
STATEWIDE TOTAL								
CITY	52,633	5,680,320	3,620,485	26,948,149	4,531,158	29,956	103,407	828,811
TOWN	159	442	12,970	8,538	386,402	346,428	812,422	2,007,558
TOTAL	52,792	5,680,762	3,633,455	26,956,687	4,917,560	376,384	915,829	2,836,369

TABLE 33 PART E
1993 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(1) & ALL OTHER (4.60%)	PUBLIC UTILITY		
	1ST \$100,000 MARKET VALUE (2.30%,3.00%,3.60%)	OVER \$100,000 MARKET VALUE (3.60%,4.60%)	1ST \$100,000 MARKET VALUE (2.30%,3.00%,3.60%)	OVER \$100,000 MARKET VALUE (3.60%,4.60%)		LAND & BLDG (3.00%, 4.60%)	MACHINERY (4.60%)	RAILROAD (3.00%, 4.60%)
<u>ATKIN</u>								
CITY	243,723	117,724	21,777	39,748	0	170	0	11,656
TOWN	107,736	13,918	12,180	4,641	0	38,007	55,706	80,459
TOTAL	351,459	131,642	33,957	44,389	0	38,177	55,706	92,115
<u>ANOKA</u>								
CITY	4,002,488	26,782,237	1,110,960	17,581,728	0	228,652	761,966	806,443
TOWN	129,228	203,445	3,423	2,783	0	11,748	73,872	0
TOTAL	4,131,716	26,985,682	1,114,383	17,584,511	0	240,400	835,838	806,443
<u>BECKER</u>								
CITY	683,550	1,493,776	50,808	311,834	0	5,993	16,249	51,653
TOWN	142,500	78,187	19,266	37,508	0	15,569	120,905	128,083
TOTAL	826,050	1,571,963	70,074	349,342	0	21,562	137,154	179,736
<u>BELTRAMI</u>								
CITY	751,563	1,999,894	32,334	91,230	0	69,989	24,590	43,022
TOWN	255,957	175,264	3,000	159,697	0	51,994	189,838	33,340
TOTAL	1,007,520	2,175,158	35,334	250,927	0	121,983	214,428	76,362
<u>BENTON</u>								
CITY	689,949	1,462,159	243,534	2,346,086	0	35,466	290,592	134,427
TOWN	239,252	327,889	21,345	48,664	0	30,425	193,869	59,229
TOTAL	929,201	1,790,048	264,879	2,394,750	0	65,891	484,461	193,656
<u>BIG STONE</u>								
CITY	135,228	17,063	10,122	7,282	0	10,175	30,571	19,062
TOWN	11,661	1,891	4,500	0	0	14,072	43,926	65,999
TOTAL	146,889	18,954	14,622	7,282	0	24,247	74,497	85,061
<u>BLUE EARTH</u>								
CITY	1,418,454	6,583,555	124,068	1,634,588	0	107,124	1,123,438	26,905
TOWN	276,510	441,375	45,039	238,925	0	127,677	246,879	48,359
TOTAL	1,694,964	7,024,930	169,107	1,873,513	0	234,801	1,370,317	75,264
<u>BROWN</u>								
CITY	843,177	1,285,786	112,155	892,724	0	147	1,320	24,449
TOWN	80,963	137,474	31,905	161,703	0	12,256	40,789	44,390
TOTAL	924,140	1,423,260	144,060	1,054,427	0	12,403	42,109	68,839
<u>CARLTON</u>								
CITY	555,081	566,352	28,332	2,552,148	0	223,092	179,942	73,501
TOWN	69,585	61,565	5,055	13,315	0	592,561	822,325	133,357
TOTAL	624,666	627,917	33,387	2,565,463	0	815,653	1,002,267	206,858
<u>CARVER</u>								
CITY	978,795	5,106,056	363,135	6,316,086	235	6,073	27,331	16,548
TOWN	82,248	193,189	26,466	225,506	0	43,394	372,650	9,057
TOTAL	1,061,043	5,299,245	389,601	6,541,592	235	49,467	399,981	25,605
<u>CASS</u>								
CITY	525,006	400,399	3,000	193	1,150	14,419	3,279	17,986
TOWN	282,570	191,008	3,000	1,937	1,435	168,430	259,882	100,091
TOTAL	807,576	591,407	6,000	2,130	2,585	182,849	263,161	118,077

TABLE 33 PART E
1993 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(1) & ALL OTHER (4.60%)	PUBLIC UTILITY		
	1ST \$100,000 MARKET VALUE	OVER \$100,000 MARKET VALUE	1ST \$100,000 MARKET VALUE	OVER \$100,000 MARKET VALUE		LAND & BLDG	MACHINERY	RAILROAD
	(2.30%, 3.00%, 3.60%)	(3.60%, 4.60%)	(2.30%, 3.00%, 3.60%)	(3.60%, 4.60%)		(3.00%, 4.60%)	(4.60%)	(3.00%, 4.60%)
CHIPPEWA								
CITY	362,832	373,661	46,817	148,368	0	130,370	372,820	19,781
TOWN	55,491	50,037	18,417	69,233	0	8,358	10,140	59,153
TOTAL	418,323	423,698	65,234	217,601	0	138,728	382,960	78,934
CHISAGO								
CITY	756,216	1,144,100	82,788	446,289	5,971	77,160	104,392	27,638
TOWN	125,664	87,934	12,141	13,171	2,093	43,976	592,056	10,043
TOTAL	881,880	1,232,034	94,929	459,460	8,064	121,136	696,448	37,681
CLAY								
CITY	1,079,527	2,840,210	27,648	1,211,405	0	2,702	9,562	214,572
TOWN	109,455	104,059	5,409	16,132	0	5,672	27,838	233,106
TOTAL	1,188,982	2,944,269	33,057	1,227,537	0	8,374	37,400	447,678
CLEARWATER								
CITY	173,253	48,439	0	0	0	8,009	3,160	16,748
TOWN	20,907	2,834	0	0	0	248,125	1,354,232	33,667
TOTAL	194,160	51,273	0	0	0	256,134	1,357,392	50,415
COOK								
CITY	171,963	148,902	0	0	0	0	0	0
TOWN	83,463	155,023	0	0	0	6,017	14,415	5,083
TOTAL	255,426	303,925	0	0	0	6,017	14,415	5,083
COTTONWOOD								
CITY	315,666	230,348	61,956	237,864	0	0	0	7,065
TOWN	62,914	38,088	13,413	55,040	0	8,681	28,160	11,091
TOTAL	378,580	268,436	75,369	292,904	0	8,681	28,160	18,156
CROW WING								
CITY	1,510,852	4,079,785	25,304	386,104	5,198	37,577	94,731	146,745
TOWN	365,559	439,923	6,000	506,823	22,633	35,030	251,175	44,814
TOTAL	1,876,411	4,519,708	31,304	892,927	27,831	72,607	345,906	191,559
DAKOTA								
CITY	4,166,748	55,136,376	1,141,260	28,971,509	0	1,856,590	6,908,981	168,569
TOWN	184,821	189,001	33,864	139,539	0	13,023	57,113	19,823
TOTAL	4,351,569	55,325,377	1,175,124	29,111,048	0	1,869,613	6,966,094	188,392
DODGE								
CITY	313,197	272,174	19,392	274,667	0	767	14,836	5,575
TOWN	42,489	22,228	9,000	11,435	0	2,070	9,379	14,685
TOTAL	355,686	294,402	28,392	286,102	0	2,837	24,215	20,260
DOUGLAS								
CITY	940,377	2,238,214	45,138	461,905	0	164,605	133,562	18,206
TOWN	233,865	420,834	0	0	0	152,546	57,465	28,453
TOTAL	1,174,242	2,659,048	45,138	461,905	0	317,151	191,027	46,659
FARIBAULT								
CITY	388,287	275,413	107,349	643,974	0	6,957	18,441	16,398
TOWN	22,188	9,849	25,182	73,941	0	11,978	65,610	31,447
TOTAL	410,475	285,262	132,531	717,915	0	18,935	84,051	47,845

TABLE 33 PART E
1993 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(1) & ALL OTHER (4.60%)	PUBLIC UTILITY		
	1ST \$100,000	OVER \$100,000	1ST \$100,000	OVER \$100,000		LAND & BLDG (3.00%, 4.60%)	MACHINERY (4.60%)	RAILROAD (3.00%, 4.60%)
	MARKET VALUE	MARKET VALUE	MARKET VALUE	MARKET VALUE				
	(2.30%, 3.00%, 3.60%)	(3.60%, 4.60%)	(2.30%, 3.00%, 3.60%)	(3.60%, 4.60%)				
FILLMORE								
CITY	573,846	362,002	30,666	134,794	0	3,955	27,762	0
TOWN	67,896	81,153	0	2,999	0	19,128	94,593	0
TOTAL	641,742	443,155	30,666	137,793	0	23,083	122,355	0
FREEDORN								
CITY	788,727	1,446,149	147,495	1,435,223	0	28,691	64,145	19,168
TOWN	109,449	85,328	10,809	20,550	0	44,932	164,289	43,179
TOTAL	898,176	1,531,477	158,304	1,455,773	0	73,623	228,434	62,347
GOODHUE								
CITY	1,257,876	2,805,162	144,165	2,134,436	0	4,425,782	17,743,835	31,069
TOWN	251,757	403,404	12,351	46,548	0	12,962	31,797	10,161
TOTAL	1,509,633	3,208,566	156,516	2,180,984	0	4,438,744	17,775,632	41,230
GRANT								
CITY	169,935	58,130	0	0	0	1,104	3,160	18,126
TOWN	10,569	3,252	0	0	0	7,633	28,484	41,045
TOTAL	180,504	61,382	0	0	0	8,737	31,644	59,171
HENNEPIN								
CITY	14,913,650	355,737,180	5,821,941	103,247,613	0	2,510,058	6,883,330	1,937,513
TOWN	56,133	182,308	85,551	257,275	0	216	2,884	4,411
TOTAL	14,969,783	355,919,488	5,907,492	103,504,888	0	2,510,274	6,886,214	1,941,924
HOUSTON								
CITY	436,575	228,372	9,000	39,895	0	3,854	15,843	2,296
TOWN	78,309	27,890	3,000	1,412	0	8,780	27,312	8,455
TOTAL	514,884	256,262	12,000	41,307	0	12,634	43,155	10,751
HUBBARD								
CITY	406,146	353,122	16,998	7,470	0	21,304	3,472	0
TOWN	179,869	439,119	4,308	444,056	1,472	34,345	247,228	17,967
TOTAL	586,015	792,241	21,306	451,526	1,472	55,649	250,700	17,967
ISANTI								
CITY	476,184	987,816	16,956	192,763	0	50,971	26,712	25,447
TOWN	139,857	111,899	6,000	52,904	0	20,641	148,842	34,510
TOTAL	616,041	1,099,715	22,956	245,667	0	71,612	175,554	59,957
ITASCA								
CITY	869,508	1,724,529	28,800	1,827,943	11,755	2,293,210	9,306,324	67,635
TOWN	200,505	80,951	21,540	361,777	10,554	153,617	1,195,497	116,705
TOTAL	1,070,013	1,805,480	50,340	2,189,720	22,309	2,446,827	10,501,821	184,340
JACKSON								
CITY	251,898	251,842	0	0	0	3,478	18	3,565
TOWN	51,360	26,491	18,228	401,102	0	35,605	153,596	14,358
TOTAL	303,258	278,333	18,228	401,102	0	39,083	153,614	17,923
KANABEC								
CITY	288,168	282,244	27,207	245,132	0	759	7,912	9,628
TOWN	84,405	39,896	6,750	4,172	0	998	3,598	19,260
TOTAL	372,573	322,140	33,957	249,304	0	1,757	11,510	28,888

TABLE 33 PART E
1993 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(1) & ALL OTHER (4.60%)	PUBLIC UTILITY		
	1ST \$100,000 MARKET VALUE (2.30%, 3.00%, 3.60%)	OVER \$100,000 MARKET VALUE (3.60%, 4.60%)	1ST \$100,000 MARKET VALUE (2.30%, 3.00%, 3.60%)	OVER \$100,000 MARKET VALUE (3.60%, 4.60%)		LAND & BLDG (3.00%, 4.60%)	MACHINERY (4.60%)	RAILROAD (3.00%, 4.60%)
KANDIYOHI								
CITY	1,058,327	2,600,003	125,847	794,125	0	33,106	17,921	117,273
TOWN	244,908	287,779	23,601	18,780	0	25,247	80,651	90,490
TOTAL	1,303,235	2,887,782	149,448	812,905	0	58,353	98,572	207,763
KITSON								
CITY	136,988	48,385	2,688	0	0	10,930	31,044	14,522
TOWN	24,409	24,844	0	0	0	110,506	743,052	82,811
TOTAL	161,397	73,229	2,688	0	0	121,436	774,096	97,333
KOOCHICHING								
CITY	346,167	477,202	6,000	3,810,918	0	19,374	86,285	54,604
TOWN	53,226	16,939	4,617	9,509	0	7,057	86,408	148,374
TOTAL	399,393	494,141	10,617	3,820,427	0	26,431	172,693	202,978
LAC QUI PARLE								
CITY	171,243	57,040	29,571	285,017	0	1,903	10,005	5,612
TOWN	33,141	9,081	4,158	128,841	0	12,847	25,714	27,558
TOTAL	204,384	66,121	33,729	413,858	0	14,750	35,719	33,170
LAKE								
CITY	177,237	155,393	4,413	17,863	0	45,549	14,014	22,660
TOWN	46,587	107,279	25,467	127,398	0	47,081	65,212	175,409
TOTAL	223,824	262,672	29,880	145,261	0	92,630	79,226	198,069
LAKELANDS								
CITY	105,921	38,657	6,000	123,442	0	1,098	10,696	6,804
TOWN	22,218	11,755	6,930	16,873	0	1,879	13,454	18,190
TOTAL	128,139	50,412	12,930	140,315	0	2,977	24,150	24,994
LE SUEUR								
CITY	438,858	183,627	67,155	623,261	0	8,513	97,816	10,488
TOWN	96,480	51,252	20,730	316,843	0	10,575	31,556	13,620
TOTAL	535,338	234,879	87,885	940,104	0	19,088	129,372	24,108
LINCOLN								
CITY	144,618	10,606	16,209	34,622	0	23,009	6,596	3,233
TOWN	14,601	861	2,238	0	0	38,296	29,251	17,949
TOTAL	159,219	11,467	18,447	34,622	0	61,305	35,847	21,182
LYON								
CITY	729,318	1,781,351	154,455	1,728,352	0	10,759	25,406	38,641
TOWN	60,777	48,423	3,000	15,295	0	43,618	119,659	78,762
TOTAL	790,095	1,829,774	157,455	1,743,647	0	54,377	145,065	117,403
MCLEOD								
CITY	877,935	1,418,732	113,478	1,296,625	0	10,166	1,969	16,575
TOWN	132,423	57,822	8,492	36,616	0	10,955	31,408	9,730
TOTAL	1,010,358	1,476,554	122,970	1,333,241	0	21,121	33,377	26,305
MAHINOMEN								
CITY	104,868	298,071	0	0	0	2,566	2,460	2,149
TOWN	20,175	73,095	0	0	0	3,549	15,567	14,753
TOTAL	125,043	371,166	0	0	0	6,115	18,027	16,902

TABLE 33 PART E
1993 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(1) & ALL OTHER (4.60%)	PUBLIC UTILITY		
	1ST \$100,000 MARKET VALUE	OVER \$100,000 MARKET VALUE	1ST \$100,000 MARKET VALUE	OVER \$100,000 MARKET VALUE		LAND & BLDG	MACHINERY	RAILROAD
	(2.30%, 3.00%, 3.60%)	(3.60%, 4.60%)	(2.30%, 3.00%, 3.60%)	(3.60%, 4.60%)		(3.00%, 4.60%)	(4.60%)	(3.00%, 4.60%)
MARSHALL								
CITY	217,533	96,441	1,620	0	0	865	5,005	21,905
TOWN	38,262	40,133	0	0	0	48,905	534,384	108,758
TOTAL	255,795	136,574	1,620	0	0	49,770	539,389	130,663
MARTIN								
CITY	683,628	1,170,440	93,180	619,311	0	5,828	6,564	18,830
TOWN	34,680	24,905	14,487	78,774	0	164,233	1,089,565	23,295
TOTAL	718,308	1,195,345	107,667	698,085	0	170,061	1,096,129	42,125
MEEKER								
CITY	524,094	365,665	65,127	395,108	0	629	9,002	29,197
TOWN	114,744	110,291	3,000	4,968	0	11,646	53,173	56,548
TOTAL	638,838	475,956	68,127	400,076	0	12,275	62,175	85,745
MILLE LACS								
CITY	479,594	476,594	49,785	222,713	0	7,741	41,323	0
TOWN	156,114	148,396	954	120	0	9,338	74,902	0
TOTAL	635,708	624,990	50,739	222,833	0	17,079	116,225	0
MORRISON								
CITY	635,661	775,188	24,471	245,798	0	104,266	63,791	67,269
TOWN	217,187	85,073	0	0	0	195,100	344,478	103,966
TOTAL	852,848	860,261	24,471	245,798	0	299,366	408,269	171,235
MOWER								
CITY	922,473	1,657,982	18,000	1,906,655	0	4,596	80,697	9,643
TOWN	138,432	114,868	3,000	2,208	0	14,236	146,588	11,092
TOTAL	1,060,905	1,772,850	21,000	1,908,863	0	18,832	227,285	20,735
MURRAY								
CITY	194,601	118,250	29,232	84,189	0	0	0	0
TOWN	38,427	27,375	9,867	16,804	0	11,333	32,735	0
TOTAL	233,028	145,625	39,099	100,993	0	11,333	32,735	0
NICOLLET								
CITY	624,708	747,597	116,961	1,124,953	0	10,644	14,279	0
TOWN	20,460	1,900	12,528	41,930	0	22,051	64,256	0
TOTAL	645,168	749,497	129,489	1,166,883	0	32,695	78,535	0
NOBLES								
CITY	651,462	1,194,881	81,105	704,110	0	1,690	5,304	12,658
TOWN	42,519	67,009	15,387	38,903	0	8,762	31,469	12,829
TOTAL	693,981	1,261,890	96,492	743,013	0	10,452	36,773	25,487
NORMAN								
CITY	188,151	75,965	0	0	0	10,618	0	12,002
TOWN	35,457	38,712	0	0	0	11,397	94,021	52,740
TOTAL	223,608	114,677	0	0	0	22,015	94,021	64,742
OLMSTED								
CITY	2,265,423	21,703,575	131,667	3,648,372	0	69,568	29,728	27,549
TOWN	262,665	298,121	19,284	161,176	0	62,837	382,325	27,126
TOTAL	2,528,088	22,001,696	150,951	3,809,548	0	132,405	412,053	54,675

TABLE 33 PART E
1993 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(1) & ALL OTHER (4.60%)	PUBLIC UTILITY		
	1ST \$100,000 MARKET VALUE (2.30%, 3.00%, 3.60%)	OVER \$100,000 MARKET VALUE (3.60%, 4.60%)	1ST \$100,000 MARKET VALUE (2.30%, 3.00%, 3.60%)	OVER \$100,000 MARKET VALUE (3.60%, 4.60%)		LAND & BLDG (3.00%, 4.80%)	MACHINERY (4.60%)	RAILROAD (3.00%, 4.60%)
OTTER TAIL								
CITY	1,168,056	1,575,137	69,951	478,083	0	515,380	1,060,832	39,403
TOWN	210,589	121,310	0	0	0	80,560	242,606	174,554
TOTAL	1,378,645	1,696,447	69,951	478,083	0	595,940	1,303,438	213,957
PENNINGTON								
CITY	371,991	390,886	15,003	167,123	0	0	0	15,912
TOWN	63,756	19,422	0	0	0	10,329	48,337	20,189
TOTAL	435,747	410,308	15,003	167,123	0	10,329	48,337	36,101
PINE								
CITY	522,270	816,265	24,819	66,034	0	8,378	56,175	64,640
TOWN	98,223	209,671	1,629	4,237	0	23,224	203,861	143,238
TOTAL	620,493	1,025,936	26,448	70,271	0	31,602	260,036	207,878
PIPESTONE								
CITY	286,482	85,529	41,925	213,482	0	11,735	30,659	22,466
TOWN	14,997	3,768	3,597	78,196	0	6,357	54,990	57,620
TOTAL	301,479	89,297	45,522	291,678	0	18,092	85,649	80,086
POLK								
CITY	813,855	1,029,996	40,536	546,643	0	5,578	36,981	117,571
TOWN	86,265	147,826	3,000	262,094	0	32,141	274,961	357,268
TOTAL	900,120	1,177,822	43,536	808,737	0	37,719	311,942	474,839
POPE								
CITY	263,418	108,279	14,391	47,683	0	1,472	20,604	13,188
TOWN	47,043	73,865	7,308	42,375	38	6,658	22,353	33,776
TOTAL	310,461	182,144	21,699	90,058	38	8,130	42,957	46,964
RAMSEY								
CITY	8,498,809	101,425,043	940,227	31,290,856	0	1,026,774	2,976,988	1,299,959
TOWN	64,695	712,535	15,300	322,419	0	8,464	58,522	36,475
TOTAL	8,563,504	102,137,578	955,527	31,613,275	0	1,035,238	3,035,510	1,336,434
RED LAKE								
CITY	74,196	8,345	4,209	5,437	0	13,437	6,123	3,049
TOWN	11,199	4,641	0	0	0	23,500	164,705	17,728
TOTAL	85,395	12,986	4,209	5,437	0	36,937	170,828	20,777
REDWOOD								
CITY	452,160	628,444	102,648	327,104	0	12,220	17,343	5,795
TOWN	78,828	46,274	10,776	64,175	0	12,058	25,823	20,506
TOTAL	530,988	674,718	113,424	391,279	0	24,278	43,166	26,301
RENVILLE								
CITY	439,851	156,949	109,389	433,721	0	34,503	27,889	9,168
TOWN	54,294	24,563	20,481	663,604	0	59,279	162,449	19,233
TOTAL	494,145	181,512	129,870	1,097,325	0	93,782	190,338	28,401
RICE								
CITY	1,210,641	3,219,416	86,781	965,661	0	10,800	82,837	30,038
TOWN	98,448	61,603	0	43,176	0	26,371	209,729	13,948
TOTAL	1,309,089	3,281,019	86,781	1,008,837	0	37,171	292,566	43,986

TABLE 33 PART E
1993 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(1) & ALL OTHER (4.60%)	PUBLIC UTILITY		
	1ST \$100,000 MARKET VALUE	OVER \$100,000 MARKET VALUE	1ST \$100,000 MARKET VALUE	OVER \$100,000 MARKET VALUE		LAND & BLDG	MACHINERY	RAILROAD
	(2.30%, 3.00%, 3.60%)	(3.60%, 4.60%)	(2.30%, 3.00%, 3.60%)	(3.60%, 4.60%)		(3.00%, 4.60%)	(4.60%)	(3.00%, 4.60%)
ROCK								
CITY	247,017	156,357	36,753	128,339	0	124	414	5,673
TOWN	36,954	30,814	9,000	92,317	0	8,891	51,658	36,014
TOTAL	283,971	187,171	45,753	220,656	0	9,015	52,072	41,687
ROSEAU								
CITY	342,270	403,985	10,152	769,620	0	14,431	21,948	23,653
TOWN	53,979	27,552	6,033	123,442	0	102,455	433,664	81,902
TOTAL	396,249	431,537	16,185	893,062	0	116,886	455,612	105,555
ST. LOUIS								
CITY	3,986,402	11,145,716	408,387	4,526,907	146,083	970,030	2,758,242	708,222
TOWN	349,262	316,727	48,186	483,699	47,761	272,596	1,464,980	1,259,486
TOTAL	4,335,664	11,462,443	456,573	5,010,606	193,844	1,242,626	4,223,222	1,967,708
SCOTT								
CITY	1,270,134	4,692,485	218,706	5,466,002	0	60,616	838,649	30,185
TOWN	196,200	223,009	36,048	67,680	0	37,781	143,701	22,467
TOTAL	1,466,334	4,915,494	254,754	5,533,682	0	98,397	982,350	52,652
SHERBURNE								
CITY	856,924	2,470,636	116,025	926,569	0	6,683,194	24,197,788	80,550
TOWN	305,847	299,575	10,419	1,771	46	101,109	42,823	79,682
TOTAL	1,162,771	2,770,211	126,444	928,340	46	6,784,303	24,240,611	160,232
SIBLEY								
CITY	246,630	71,948	46,524	272,207	0	9,131	26,170	0
TOWN	72,162	36,378	13,512	34,372	0	3,372	30,251	0
TOTAL	318,792	108,326	60,036	306,579	0	12,503	56,421	0
STEARNS								
CITY	3,056,814	12,941,571	300,687	4,034,161	0	29,756	194,009	179,414
TOWN	763,179	1,071,950	62,538	436,429	0	42,927	178,233	89,348
TOTAL	3,819,993	14,013,521	363,225	4,470,590	0	72,683	372,242	268,762
STEELE								
CITY	796,181	1,922,530	88,587	2,124,890	0	42,152	130,470	17,645
TOWN	132,171	422,411	27,270	143,404	0	25,524	96,521	33,903
TOTAL	928,352	2,344,941	115,857	2,268,294	0	67,676	226,991	51,548
STEVENS								
CITY	319,944	307,496	8,988	39,373	0	2,887	10,290	29,799
TOWN	52,713	51,792	0	0	0	8,603	25,746	71,406
TOTAL	372,657	359,288	8,988	39,373	0	11,490	36,036	101,205
SWIFT								
CITY	270,333	158,023	13,635	46,852	0	4,894	8,574	42,530
TOWN	32,682	16,947	3,000	26,758	0	48,661	135,514	82,235
TOTAL	303,015	174,970	16,635	73,610	0	53,555	144,088	124,765
TODD								
CITY	394,648	381,407	26,490	98,098	0	2,090	11,500	18,598
TOWN	84,246	8,611	2,058	290	0	11,397	106,427	109,256
TOTAL	478,894	390,018	28,548	98,388	0	13,487	117,927	127,854

TABLE 33 PART E
1993 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(1) & ALL OTHER (4.60%)	PUBLIC UTILITY		
	1ST \$100,000	OVER \$100,000	1ST \$100,000	OVER \$100,000		LAND & BLDG (3.00%, 4.60%)	MACHINERY (4.60%)	RAILROAD (3.00%, 4.60%)
	MARKET VALUE (2.30%, 3.00%, 3.60%)	MARKET VALUE (3.60%, 4.60%)	MARKET VALUE (2.30%, 3.00%, 3.60%)	MARKET VALUE (3.60%, 4.60%)				
TRAVERSE								
CITY	104,031	15,667	11,490	28,190	0	11,790	3,487	6,324
TOWN	16,230	1,891	0	0	0	17,691	40,622	14,886
TOTAL	120,261	17,558	11,490	28,190	0	29,481	44,109	21,210
WABASHA								
CITY	570,498	651,508	15,000	289,465	0	5,511	43,912	12,967
TOWN	72,903	29,242	0	0	0	11,471	46,986	15,943
TOTAL	643,401	680,750	15,000	289,465	0	16,982	90,898	28,910
WADENA								
CITY	368,337	325,187	18,483	82,776	0	3,059	44,248	33,162
TOWN	29,823	17,320	0	0	0	28,033	134,417	31,525
TOTAL	398,160	342,507	18,483	82,776	0	31,092	178,665	64,687
WASECA								
CITY	462,501	481,879	35,946	644,240	0	9,273	57,177	6,979
TOWN	34,836	36,545	12,690	74,819	0	17,064	69,482	26,362
TOTAL	497,337	518,424	48,636	719,059	0	26,337	126,659	33,341
WASHINGTON								
CITY	2,560,740	18,877,212	48,000	3,890,481	0	805,513	3,734,588	111,733
TOWN	288,210	811,644	0	14,388	0	7,257	22,112	50,310
TOTAL	2,848,950	19,688,856	48,000	3,904,869	0	812,770	3,756,700	162,043
WATONWAN								
CITY	342,147	192,349	54,687	545,679	0	284	1,446	9,182
TOWN	24,708	30,774	12,678	79,428	0	7,691	26,080	16,736
TOTAL	366,855	223,123	67,365	625,107	0	7,975	27,526	25,918
WILKIN								
CITY	155,191	98,418	0	0	0	910	1,882	25,637
TOWN	18,351	32,149	0	0	0	5,092	9,549	93,533
TOTAL	173,542	130,567	0	0	0	6,002	11,431	119,170
WINONA								
CITY	1,341,795	2,636,449	222,063	2,085,344	0	81,167	70,877	51,494
TOWN	85,719	108,811	19,476	23,218	0	16,041	40,164	33,342
TOTAL	1,427,514	2,745,260	241,539	2,108,562	0	97,208	111,041	84,836
WRIGHT								
CITY	1,856,496	3,312,232	184,578	1,119,721	0	23,806	12,274,106	72,870
TOWN	409,134	604,740	39,000	100,169	0	8,068	2,388,066	80,345
TOTAL	2,265,630	3,916,972	223,578	1,219,890	0	31,874	14,662,172	153,215
YELLOW MEDICINE								
CITY	255,822	82,166	36,585	184,694	0	7,939	9,357	13,123
TOWN	35,364	15,811	14,706	88,649	0	24,452	50,121	28,925
TOTAL	291,186	97,977	51,291	273,343	0	32,391	59,478	42,048
STATEWIDE TOTAL								
CITY	87,023,837	683,060,326	14,389,714	253,331,870	170,392	23,121,455	93,517,746	7,573,939
TOWN	9,986,037	12,092,790	1,024,587	7,658,935	86,032	3,947,031	18,081,625	5,729,921
TOTAL	97,009,874	695,153,116	15,414,301	260,990,805	256,424	27,068,486	111,599,371	13,303,860

(1) This column contains mineral value for Crow Wing, Itasca, and St. Louis counties, and "All Other Class 5 Property " for any other county reporting value in this column.

TABLE 33 PART F
1993 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 31 TOTAL PERSONAL NET TAX CAPACITY	ITEM 31 TOOLS AND MACHINERY (4.60%)	ITEM 32 STRUCTURES ON LEASED RURAL LAND (2.00-4.60%)	ITEM 33 LEASED AG REAL ESTATE (1.50,2.30%)	TOTAL ITEM 31 ITEM 32 ITEM 33	CLASS 3a STRUCTURES ON LEASED PUBLIC LAND (3.00, 4.60%)
<u>AITKIN</u>								
CITY	861,904	977,217	0	220	0	0	220	207
TOWN	2,071,824	7,610,981	0	0	3,258	1,487	4,745	3,315
TOTAL	2,933,728	8,588,198	0	220	3,258	1,487	4,965	3,522
<u>ANOKA</u>								
CITY	135,553,004	136,850,566	0	171,234	0	0	171,234	0
TOWN	3,878,904	4,497,406	0	0	0	0	0	0
TOTAL	139,431,908	141,347,972	0	171,234	0	0	171,234	0
<u>BECKER</u>								
CITY	4,649,104	4,953,824	130	0	435	0	435	450
TOWN	3,194,355	8,650,926	609	0	2,960	2,053	5,013	201
TOTAL	7,843,459	13,604,750	739	0	3,395	2,053	5,448	651
<u>BELTRAMI</u>								
CITY	4,938,407	4,988,962	17	2,995	0	0	2,995	3,493
TOWN	4,048,176	6,318,006	467	48,272	25,370	1,647	75,289	1,035
TOTAL	8,986,583	11,306,968	484	51,267	25,370	1,647	78,284	4,528
<u>BENTON</u>								
CITY	10,237,863	10,266,460	34	0	0	0	0	0
TOWN	2,635,973	4,149,218	0	69,308	0	0	69,308	2,199
TOTAL	12,873,836	14,415,678	34	69,308	0	0	69,308	2,199
<u>BIG STONE</u>								
CITY	654,824	675,677	0	0	0	0	0	972
TOWN	243,164	2,187,579	0	998	0	0	998	0
TOTAL	897,988	2,863,256	0	998	0	0	998	972
<u>BLUE EARTH</u>								
CITY	19,775,680	19,828,476	0	41,487	0	0	41,487	8,690
TOWN	3,948,148	10,796,669	0	13,331	0	0	13,331	25,375
TOTAL	23,723,828	30,625,145	0	54,818	0	0	54,818	34,065
<u>BROWN</u>								
CITY	6,926,250	6,960,053	0	3,560	447	4,983	8,990	688
TOWN	973,354	5,499,098	0	16,331	418	4,687	21,436	31,543
TOTAL	7,899,604	12,459,151	0	19,891	865	9,670	30,426	32,231
<u>CARLTON</u>								
CITY	6,879,073	6,924,800	0	36,054	0	0	36,054	3,782
TOWN	3,772,165	4,966,089	0	4,742	1,082	0	5,824	439
TOTAL	10,651,238	11,890,889	0	40,796	1,082	0	41,878	4,221
<u>CARVER</u>								
CITY	32,845,712	33,452,998	0	45,162	0	0	45,162	221
TOWN	3,550,867	5,920,721	0	10,048	0	0	10,048	129
TOTAL	36,396,579	39,373,719	0	55,210	0	0	55,210	350
<u>CASS</u>								
CITY	2,860,471	5,255,100	0	0	484	0	484	230
TOWN	4,776,355	12,904,555	8,596	8,690	151,744	507	160,941	0
TOTAL	7,636,826	18,159,655	8,596	8,690	152,228	507	161,425	230

TABLE 33 PART F
1993 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 31 TOTAL PERSONAL NET TAX CAPACITY	ITEM 31 TOOLS AND MACHINERY (4.60%)	ITEM 32 STRUCTURES ON LEASED RURAL LAND (2.00-4.60%)	ITEM 33 LEASED AG REAL ESTATE (1.50,2.30%)	TOTAL ITEM 31 ITEM 32 ITEM 33	CLASS 3a STRUCTURES ON LEASED PUBLIC LAND (3.00, 4.60%)
CHIPPEWA								
CITY	2,720,299	2,746,149	0	0	0	0	0	1,869
TOWN	543,495	4,481,167	1,737	13,583	0	0	13,583	9
TOTAL	3,263,794	7,227,316	1,737	13,583	0	0	13,583	1,878
CHISAGO								
CITY	7,280,367	7,671,703	0	1,325	0	488	1,813	0
TOWN	5,022,816	7,416,771	0	13,327	0	0	13,327	4,071
TOTAL	12,303,183	15,088,474	0	14,652	0	488	15,140	4,071
CLAY								
CITY	13,415,204	13,486,835	78	3,119	7	3,015	6,141	65,031
TOWN	1,642,809	6,571,054	0	5,667	0	2,476	8,143	0
TOTAL	15,058,013	20,057,889	78	8,786	7	5,491	14,284	65,031
CLEARWATER								
CITY	517,932	524,932	192	0	0	398	398	0
TOWN	1,972,087	2,896,636	447	16,790	5,119	487	22,396	0
TOTAL	2,490,019	3,421,568	639	16,790	5,119	885	22,794	0
COOK								
CITY	630,714	663,949	0	1,089	522	0	1,611	0
TOWN	1,242,929	4,389,326	7,929	72,977	76,171	1,927	151,075	0
TOTAL	1,873,643	5,053,275	7,929	74,066	76,693	1,927	152,686	0
COTTONWOOD								
CITY	1,878,503	1,903,458	0	341	0	60	401	5
TOWN	452,005	5,161,126	0	2,542	0	663	3,205	1,186
TOTAL	2,331,508	7,064,584	0	2,883	0	723	3,606	1,191
CROW WING								
CITY	13,185,648	19,234,637	665	649	2,060	1,536	4,245	17,278
TOWN	7,404,222	17,095,976	5	8,313	12,924	0	21,237	276
TOTAL	20,589,870	36,330,613	670	8,962	14,984	1,536	25,482	17,554
DAKOTA								
CITY	228,417,668	229,761,891	3,185	136,866	899	6,264	144,029	79,791
TOWN	4,547,408	7,261,396	781	2,232	0	14,320	16,552	10,756
TOTAL	232,965,076	237,023,287	3,966	139,098	899	20,584	160,581	90,547
DODGE								
CITY	2,633,377	2,663,776	0	0	0	1,040	1,040	0
TOWN	1,080,305	4,371,178	642	3,354	0	965	4,319	0
TOTAL	3,713,682	7,034,954	642	3,354	0	2,005	5,359	0
DOUGLAS								
CITY	6,470,014	6,557,806	0	0	0	0	0	27,810
TOWN	5,575,985	10,638,794	0	40,245	0	0	40,245	4,019
TOTAL	12,045,999	17,196,600	0	40,245	0	0	40,245	31,829
FRIBAUULT								
CITY	2,848,993	2,904,990	0	6,415	0	60	6,475	1,431
TOWN	577,267	7,733,370	0	2,178	0	72	2,250	2,825
TOTAL	3,426,260	10,638,360	0	8,593	0	132	8,725	4,256

TABLE 33 PART F
1993 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 31 TOTAL PERSONAL NET TAX CAPACITY	ITEM 31 TOOLS AND MACHINERY (4.60%)	ITEM 32 STRUCTURES ON LEASED RURAL LAND (2.00-4.60%)	ITEM 33 LEASED AG REAL ESTATE (1.50,2.30%)	TOTAL ITEM 31 ITEM 32 ITEM 33	CLASS 3a STRUCTURES ON LEASED PUBLIC LAND (3.00, 4.60%)
FILLMORE								
CITY	3,049,302	3,189,632	0	7,792	549	0	8,341	5,492
TOWN	755,150	4,054,969	0	5,562	1,083	23	6,668	119
TOTAL	3,804,452	7,244,601	0	13,354	1,632	23	15,009	5,611
FREEBORN								
CITY	8,120,853	8,163,838	0	4,696	0	0	4,696	754
TOWN	1,510,376	7,068,048	380	20,733	0	0	20,733	1,711
TOTAL	9,631,229	15,231,886	380	25,429	0	0	25,429	2,465
GOODHUE								
CITY	35,963,835	36,167,818	0	616	750	337	1,703	10,142
TOWN	3,420,193	8,575,115	0	8,902	51	2,642	11,595	23,386
TOTAL	39,384,028	44,742,933	0	9,518	801	2,979	13,298	33,528
GRANT								
CITY	593,111	631,951	0	18	147	30	195	555
TOWN	292,503	2,943,087	488	3,529	180	1,196	4,905	0
TOTAL	885,614	3,575,038	488	3,547	327	1,226	5,100	555
HENNEPIN								
CITY	1,025,208,121	1,029,829,508	0	343,058	0	0	343,058	8,887,465
TOWN	1,425,251	1,593,336	0	0	0	0	0	0
TOTAL	1,026,633,372	1,031,422,844	0	343,058	0	0	343,058	8,887,465
HOUSTON								
CITY	2,908,730	2,954,507	0	5,221	0	0	5,221	1,738
TOWN	1,064,284	2,741,806	0	1,168	0	4,024	5,192	329
TOTAL	3,973,014	5,696,313	0	6,389	0	4,024	10,413	2,067
HUBBARD								
CITY	1,477,622	1,534,030	0	1,698	0	0	1,698	5,880
TOWN	4,021,140	8,447,730	623	28,051	12,474	429	40,954	4,043
TOTAL	5,498,762	9,981,760	623	29,749	12,474	429	42,652	9,923
ISANTI								
CITY	3,724,773	3,738,744	0	580	0	0	580	0
TOWN	3,677,211	6,085,277	0	773	0	0	773	0
TOTAL	7,401,984	9,824,021	0	1,353	0	0	1,353	0
ITASCA								
CITY	19,287,592	19,525,446	0	18,301	8,669	0	26,970	18
TOWN	6,755,647	11,102,821	7,281	5,932	100,778	550	107,260	143
TOTAL	26,043,239	30,628,267	7,281	24,233	109,447	550	134,230	161
JACKSON								
CITY	1,367,671	1,393,951	0	0	0	0	0	0
TOWN	1,027,209	7,859,988	0	8,375	38	0	8,413	0
TOTAL	2,394,880	9,253,939	0	8,375	38	0	8,413	0
KANABEC								
CITY	1,517,118	1,531,348	0	37,549	0	0	37,549	0
TOWN	1,229,329	2,717,277	0	19,904	0	32	19,936	0
TOTAL	2,746,447	4,248,625	0	57,453	0	32	57,485	0

TABLE 33 PART F
1993 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 (4.60%)	ITEM 3j STRUCTURES ON LEASED RURAL LAND (2.00-4.60%)	ITEM 3k LEASED AG REAL ESTATE (1.80,2.30%)	TOTAL ITEM 3i ITEM 3j ITEM 3k	CLASS 3a STRUCTURES ON LEASED PUBLIC LAND (3.00, 4.60%)
KANDIYOH								
CITY	10,057,436	10,224,023	0	1,886	818	0	2,704	7,051
TOWN	3,987,843	10,228,253	830	1,017	994	987	2,998	0
TOTAL	14,045,279	20,452,276	830	2,903	1,812	987	5,702	7,051
KITTSON								
CITY	630,167	655,083	4,127	483	0	1,245	1,728	591
TOWN	1,082,037	4,451,075	2,230	4,264	0	1,237	5,501	635
TOTAL	1,712,204	5,106,158	6,357	4,747	0	2,482	7,229	1,226
KOOCHICHING								
CITY	6,186,235	6,199,058	3	0	0	0	0	267
TOWN	1,419,237	2,339,317	1,418	70,973	14,381	9	85,363	1,325
TOTAL	7,605,472	8,538,375	1,421	70,973	14,381	9	85,363	1,592
LAC QUI PARLE								
CITY	1,060,766	1,070,280	0	0	360	0	360	202
TOWN	397,225	3,784,623	0	0	60	0	60	0
TOTAL	1,457,991	4,854,903	0	0	420	0	420	202
LAKE								
CITY	1,356,056	1,429,741	0	17,189	5,042	274	22,505	437
TOWN	1,789,018	3,023,848	98	5,675	36,203	1,265	43,143	372
TOTAL	3,145,074	4,453,589	98	22,864	41,245	1,539	65,648	809
LAKE/WOODS								
CITY	459,920	469,304	0	0	0	0	0	6,710
TOWN	544,203	1,454,569	675	32	242	1,691	1,965	0
TOTAL	1,004,123	1,923,873	675	32	242	1,691	1,965	6,710
LE SUEUR								
CITY	4,044,742	4,132,045	0	759	0	0	759	8,605
TOWN	2,469,215	5,712,482	0	11,878	0	0	11,878	0
TOTAL	6,513,957	9,844,527	0	12,637	0	0	12,637	8,605
LINCOLN								
CITY	653,831	670,511	0	0	0	0	0	419
TOWN	224,018	2,064,543	364	166,180	216	0	166,396	0
TOTAL	877,849	2,735,054	364	166,180	216	0	166,396	419
LYON								
CITY	8,507,834	8,552,715	0	5,391	12	435	5,838	14,623
TOWN	893,875	5,156,812	0	11,073	0	1,648	12,721	0
TOTAL	9,401,709	13,709,527	0	16,464	12	2,083	18,559	14,623
MCLEOD								
CITY	8,839,450	8,860,513	0	4,651	0	0	4,651	0
TOWN	1,610,294	4,442,846	0	3,763	0	0	3,763	0
TOTAL	10,449,744	13,303,359	0	8,414	0	0	8,414	0
MAHONOMEN								
CITY	623,229	629,351	0	0	112	0	112	0
TOWN	295,857	1,445,497	766	617	5,447	0	6,064	0
TOTAL	919,086	2,074,848	766	617	5,559	0	6,176	0

TABLE 33 PART F
1993 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 (4.60%)	ITEM 3j STRUCTURES ON LEASED RURAL LAND (2.00-4.60%)	ITEM 3k LEASED AG REAL ESTATE (1.50,2.30%)	TOTAL ITEM 3i ITEM 3j ITEM 3k	CLASS 3a STRUCTURES ON LEASED PUBLIC LAND (3.00, 4.60%)
MARSHALL								
CITY	941,941	966,457	17	1,095	2,179	7,048	10,322	1,238
TOWN	957,826	5,449,270	883	7,144	104	2,373	9,621	143
TOTAL	1,899,767	6,415,727	900	8,239	2,283	9,421	19,943	1,381
MARTIN								
CITY	5,561,721	5,700,535	0	26,417	0	0	26,417	0
TOWN	1,864,522	9,824,754	0	6,562	0	0	6,562	0
TOTAL	7,426,243	15,534,289	0	32,979	0	0	32,979	0
MEEKER								
CITY	3,058,160	3,086,071	0	1,564	0	0	1,564	60
TOWN	1,874,241	5,715,931	0	13,265	0	0	13,265	8,712
TOTAL	4,932,401	8,802,002	0	14,829	0	0	14,829	8,772
MILLE LACS								
CITY	2,819,256	2,979,494	0	38,134	3,765	0	41,899	9,528
TOWN	1,805,992	3,928,203	6	9,660	0	0	9,660	0
TOTAL	4,625,248	6,907,697	6	47,794	3,765	0	51,559	9,528
MORRISON								
CITY	3,866,808	3,952,901	59	4,356	0	0	4,356	258
TOWN	3,129,046	6,833,163	0	7,313	0	197	7,510	719
TOTAL	6,995,854	10,786,064	59	11,669	0	197	11,866	977
MOWER								
CITY	9,616,656	9,680,112	0	1,743	225	0	1,968	52,728
TOWN	1,384,339	6,337,522	0	27,131	0	0	27,131	0
TOTAL	11,000,995	16,017,634	0	28,874	225	0	29,099	52,728
MURRAY								
CITY	1,104,776	1,125,724	0	1,242	0	0	1,242	0
TOWN	429,180	5,166,172	0	3,173	231	0	3,404	0
TOTAL	1,533,956	6,291,896	0	4,415	231	0	4,646	0
NICOLLET								
CITY	7,748,506	7,785,707	0	1,086	0	438	1,524	0
TOWN	1,010,879	4,624,485	0	15,247	82	0	15,329	0
TOTAL	8,759,385	12,410,192	0	16,333	82	438	16,853	0
NOBLES								
CITY	5,602,586	5,648,874	0	345	8,644	3,080	12,069	0
TOWN	531,404	6,038,645	0	6,390	21,548	0	27,938	0
TOTAL	6,133,990	11,687,519	0	6,735	30,192	3,080	40,007	0
NORMAN								
CITY	782,553	791,376	0	0	0	3,083	3,083	0
TOWN	414,378	4,393,513	0	0	0	43	43	0
TOTAL	1,196,931	5,184,889	0	0	0	3,126	3,126	0
OLMSTED								
CITY	57,503,586	57,670,199	0	21,647	0	0	21,647	22,031
TOWN	8,632,506	12,889,749	0	1,651	0	153	1,804	6,978
TOTAL	66,136,092	70,559,948	0	23,298	0	153	23,451	29,009

TABLE 33 PART F
1993 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 (4.60%)	ITEM 32 STRUCTURES ON LEASED RURAL LAND (2.00-4.60%)	ITEM 33 LEASED AG REAL ESTATE (1.50,2.30%)	TOTAL ITEM 31 ITEM 32 ITEM 33	CLASS 3a STRUCTURES ON LEASED PUBLIC LAND (3.00, 4.60%)
OTTER TAIL								
CITY	8,822,374	9,052,274	683	47,416	4,068	0	51,484	1,641
TOWN	5,127,220	15,564,730	1,392	19,648	6,296	0	25,944	10,675
TOTAL	13,949,594	24,617,004	2,075	67,064	10,364	0	77,428	12,316
PENNINGTON								
CITY	2,116,930	2,120,652	0	20,042	0	0	20,042	0
TOWN	535,449	1,555,355	0	0	0	0	0	0
TOTAL	2,652,379	3,676,007	0	20,042	0	0	20,042	0
PINE								
CITY	2,851,643	3,062,314	0	1,812	3,633	0	5,445	285
TOWN	2,488,992	6,278,606	39	2,388	755	117	3,260	0
TOTAL	5,340,635	9,340,920	39	4,200	4,388	117	8,705	285
PIPESTONE								
CITY	1,664,471	1,706,594	0	156	612	6,034	6,802	0
TOWN	368,605	2,583,927	0	110	0	38	148	0
TOTAL	2,033,076	4,290,521	0	266	612	6,072	6,950	0
POLK								
CITY	5,975,569	6,012,120	0	4,967	0	0	4,967	3,498
TOWN	1,941,647	10,504,069	0	9,413	1,086	182	10,681	0
TOTAL	7,917,216	16,516,189	0	14,380	1,086	182	15,648	3,498
POPE								
CITY	1,267,464	1,305,503	14,895	0	0	0	0	1,364
TOWN	895,713	3,498,033	0	5,292	0	0	5,292	1,971
TOTAL	2,163,177	4,803,536	14,895	5,292	0	0	5,292	3,335
RAMSEY								
CITY	325,832,644	326,099,328	0	70,753	0	0	70,753	260,995
TOWN	6,261,688	6,304,742	0	0	0	0	0	0
TOTAL	332,094,332	332,404,070	0	70,753	0	0	70,753	260,995
RED LAKE								
CITY	328,147	348,413	0	0	0	0	0	0
TOWN	297,622	1,105,998	187	0	1,059	0	1,059	0
TOTAL	625,769	1,454,411	187	0	1,059	0	1,059	0
REDWOOD								
CITY	3,294,076	3,353,777	0	3,105	0	0	3,105	2,208
TOWN	581,663	7,850,260	0	3,665	0	278	3,943	0
TOTAL	3,875,739	11,204,037	0	6,770	0	278	7,048	2,208
RENVILLE								
CITY	2,713,890	2,780,427	0	276	1,541	998	2,815	0
TOWN	1,347,822	10,271,496	0	10,061	69	0	10,130	0
TOTAL	4,061,712	13,051,923	0	10,337	1,610	998	12,945	0
RICE								
CITY	13,717,135	13,799,113	0	1,380	21	921	2,322	1,758
TOWN	3,226,198	7,246,661	0	35,678	0	0	35,678	0
TOTAL	16,943,333	21,045,774	0	37,058	21	921	38,000	1,758

TABLE 33 PART F
1993 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 31 TOTAL PERSONAL NET TAX CAPACITY	ITEM 31 TOOLS AND MACHINERY (4.60%)	ITEM 32 STRUCTURES ON LEASED RURAL LAND (2.00-4.60%)	ITEM 33 LEASED AG REAL ESTATE (1.50,2.30%)	TOTAL ITEM 31 ITEM 32 ITEM 33	CLASS 3a STRUCTURES ON LEASED PUBLIC LAND (3.00, 4.60%)
ROCK								
CITY	1,567,022	1,610,113	0	0	0	2,206	2,206	0
TOWN	456,130	4,107,781	0	170	141	1,115	1,426	0
TOTAL	2,023,152	5,717,894	0	170	141	3,321	3,632	0
ROSEAU								
CITY	2,533,166	2,542,736	0	0	704	671	1,375	34,404
TOWN	1,575,604	3,831,328	2,107	7,512	2,079	0	9,591	0
TOTAL	4,108,770	6,374,064	2,107	7,512	2,783	671	10,966	34,404
ST. LOUIS								
CITY	55,587,681	55,959,254	3,759	559,208	5,531	0	564,739	129,070
TOWN	13,854,889	21,889,384	4,987	169,964	170,605	0	340,569	27,623
TOTAL	69,442,570	77,848,638	8,746	729,172	176,136	0	905,308	156,693
SCOTT								
CITY	29,723,423	30,457,533	0	2,617	0	0	2,617	5,649
TOWN	6,607,000	9,414,929	0	5,295	0	56	5,351	4,255
TOTAL	36,330,423	39,872,462	0	7,912	0	56	7,968	9,904
SHERBURNE								
CITY	42,448,169	42,962,104	470	17,955	123	6,026	24,104	948
TOWN	5,671,698	8,342,619	246	14,200	10,280	3,753	28,233	2,019
TOTAL	48,119,867	51,304,723	716	32,155	10,403	9,779	52,337	2,967
SIBLEY								
CITY	1,794,191	1,817,197	0	0	0	0	0	0
TOWN	771,473	5,051,580	0	1,648	20	0	1,668	0
TOTAL	2,565,664	6,868,777	0	1,648	20	0	1,668	0
STEARNS								
CITY	37,832,501	37,964,787	170	663,931	2,339	53	666,323	4,243
TOWN	12,650,760	19,037,156	938	45,812	50,100	0	95,912	30
TOTAL	50,483,261	57,001,943	1,108	709,743	52,439	53	762,235	4,273
STEELE								
CITY	11,404,181	11,440,669	0	1,701	495	1,894	4,090	3,882
TOWN	1,655,995	4,981,787	0	5,567	2,464	896	8,927	0
TOTAL	13,060,176	16,422,456	0	7,268	2,959	2,790	13,017	3,882
STEVENS								
CITY	1,611,878	1,628,608	0	796	0	0	796	0
TOWN	420,312	2,865,962	0	19,749	0	0	19,749	0
TOTAL	2,032,190	4,494,570	0	20,545	0	0	20,545	0
SWIFT								
CITY	1,356,357	1,386,326	0	74	0	0	74	0
TOWN	545,743	3,584,969	0	49,483	176	0	49,659	0
TOTAL	1,902,100	4,971,295	0	49,557	176	0	49,733	0
TODD								
CITY	1,995,259	2,008,892	0	0	165	0	165	0
TOWN	1,466,381	4,261,916	0	20,847	0	0	20,847	398
TOTAL	3,461,640	6,270,808	0	20,847	165	0	21,012	398

TABLE 33 PART F
1993 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 (4.60%)	ITEM 32 STRUCTURES ON LEASED RURAL LAND (2.00-4.60%)	ITEM 33 LEASED AG REAL ESTATE (1.50,2.30%)	TOTAL ITEM 31 ITEM 32 ITEM 33	CLASS 3a STRUCTURES ON LEASED PUBLIC LAND (3.00, 4.60%)
TRAVERSE								
CITY	490,753	501,343	68	51	1,075	813	1,939	0
TOWN	151,100	3,074,856	561	0	2,532	589	3,121	0
TOTAL	641,853	3,576,199	629	51	3,607	1,402	5,060	0
WABASHA								
CITY	4,014,775	4,129,924	0	0	23,946	0	23,946	0
TOWN	1,478,758	4,000,765	0	244	492	3,364	4,100	0
TOTAL	5,493,533	8,130,689	0	244	24,438	3,364	28,046	0
WADENA								
CITY	1,833,545	1,852,993	0	1,536	0	0	1,536	9
TOWN	664,630	1,424,131	0	33,780	380	0	34,160	0
TOTAL	2,498,175	3,277,124	0	35,316	380	0	35,696	9
WASECA								
CITY	3,932,237	3,941,704	0	312	11,786	0	12,098	1,614
TOWN	1,176,963	4,726,954	0	6,279	110	57	6,446	3,069
TOTAL	5,109,200	8,668,658	0	6,591	11,896	57	18,544	4,683
WASHINGTON								
CITY	89,652,251	91,870,496	0	17,881	0	0	17,881	46,850
TOWN	15,304,407	17,714,293	0	0	0	2,603	2,603	64,883
TOTAL	104,956,658	109,584,789	0	17,881	0	2,603	20,484	111,733
WATONWAN								
CITY	2,173,097	2,186,893	0	2,811	0	42	2,853	285
TOWN	403,270	3,863,183	0	6,661	555	0	7,216	4,797
TOTAL	2,576,367	6,050,076	0	9,472	555	42	10,069	5,082
WILKIN								
CITY	936,835	978,477	0	0	0	560	560	4,023
TOWN	248,565	4,108,514	0	1,136	0	2,562	3,698	0
TOTAL	1,185,400	5,086,991	0	1,136	0	3,122	4,258	4,023
WINONA								
CITY	13,818,794	13,890,896	0	750	3,570	932	5,252	7,169
TOWN	2,520,140	4,822,966	61	6,629	636	698	7,963	0
TOTAL	16,338,934	18,713,862	61	7,379	4,206	1,630	13,215	7,169
WRIGHT								
CITY	28,982,710	29,487,407	0	3,431	0	0	3,431	18,662
TOWN	11,835,263	18,147,338	0	32,426	0	0	32,426	6,288
TOTAL	40,817,973	47,634,745	0	35,857	0	0	35,857	24,950
YELLOW MEDICINE								
CITY	1,399,843	1,432,365	0	0	0	0	0	493
TOWN	524,540	4,919,295	0	0	15	0	15	0
TOTAL	1,924,383	6,351,660	0	0	15	0	15	493
STATEWIDE TOTAL								
CITY	2,454,099,965	2,479,895,338	28,552	2,420,994	95,735	54,964	2,571,693	9,777,790
TOWN	228,136,281	556,948,351	47,773	1,342,522	723,008	66,098	2,131,628	262,001
TOTAL	2,682,236,246	3,036,843,689	76,325	3,763,516	818,743	121,062	4,703,321	10,039,791

TABLE 33 PART G
1993 NET TAX CAPACITIES OF REAL & 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			
	(3.00, 4.60%)	(3.00, 4.60%)	(4.60%)	(4.60%)	(4.60%)				
AITKIN									
CITY	1,812	1,145	10,897	20,903	0	0	34,964	35,184	1,012,401
TOWN	5,202	286	127,558	99,024	0	0	235,385	240,130	7,851,111
TOTAL	7,014	1,431	138,455	119,927	0	0	270,349	275,314	8,863,512
ANOKA									
CITY	11,364	117,677	3,281,437	2,030,119	0	533,935	5,974,532	6,145,766	142,996,332
TOWN	0	0	21,032	214,756	0	0	235,788	235,788	4,733,194
TOTAL	11,364	117,677	3,302,469	2,244,875	0	533,935	6,210,320	6,381,554	147,729,526
BECKER									
CITY	34,999	0	44,505	57,969	0	1,356	139,279	139,844	5,093,668
TOWN	0	375	199,188	38,534	0	0	238,298	243,920	8,894,846
TOTAL	34,999	375	243,693	96,503	0	1,356	377,577	383,764	13,988,514
BELTRAMI									
CITY	17,736	0	243,671	94,195	0	0	359,095	362,107	5,351,069
TOWN	303	0	135,213	588,427	0	0	724,978	800,734	7,118,740
TOTAL	18,039	0	378,884	682,622	0	0	1,084,073	1,162,841	12,469,809
BENTON									
CITY	19,542	281	228,034	110,028	0	0	357,885	357,919	10,624,379
TOWN	0	0	175,447	332,531	0	0	510,177	579,485	4,728,703
TOTAL	19,542	281	403,481	442,559	0	0	868,062	937,404	15,353,082
BIG STONE									
CITY	31,121	0	30,213	30,490	0	0	92,796	92,796	768,473
TOWN	0	0	30,163	1,605	0	0	31,768	32,766	2,220,345
TOTAL	31,121	0	60,376	32,095	0	0	124,564	125,562	2,988,818
BLUE EARTH									
CITY	0	2,418	466,184	202,754	0	0	680,046	721,533	20,550,009
TOWN	0	12	196,528	298,805	0	0	520,720	534,051	11,330,720
TOTAL	0	2,430	662,712	501,559	0	0	1,200,766	1,255,584	31,880,729
BROWN									
CITY	0	222	15,545	24,509	0	0	40,964	49,954	7,010,007
TOWN	0	0	28,989	28,198	0	0	88,730	110,166	5,609,264
TOTAL	0	222	44,534	52,707	0	0	129,694	160,120	12,619,271
CARLTON									
CITY	2,992	19,781	286,284	175,963	0	957	489,759	525,813	7,450,613
TOWN	0	0	367,304	855,144	0	0	1,222,887	1,228,711	6,194,800
TOTAL	2,992	19,781	653,588	1,031,107	0	957	1,712,646	1,754,524	13,645,413
CARVER									
CITY	0	0	592,927	309,198	0	14,444	916,790	961,952	34,414,950
TOWN	0	0	102,770	90,901	0	0	193,800	203,848	6,124,569
TOTAL	0	0	695,697	400,099	0	14,444	1,110,590	1,165,800	40,539,519
CASS									
CITY	2,169	0	184,646	13,363	0	450	200,858	201,342	5,456,442
TOWN	0	0	300,519	1,270,954	0	0	1,571,473	1,741,010	14,645,565
TOTAL	2,169	0	485,165	1,284,317	0	450	1,772,331	1,942,352	20,102,007

TABLE 33 PART G
1993 NET TAX CAPACITIES OF REAL & 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			
	(3.00, 4.60%)	(3.00, 4.60%)	(4.60%)	(4.60%)	(4.60%)				
CHIPPEWA									
CITY	46,572	0	92,230	27,927	0	759	169,357	169,357	2,915,506
TOWN	831	0	84,716	28,430	0	374	114,360	129,680	4,610,847
TOTAL	47,403	0	176,946	56,357	0	1,133	283,717	299,037	7,526,353
CHISAGO									
CITY	24,209	0	269,636	167,970	0	0	461,815	463,628	8,135,331
TOWN	0	0	300,204	152,360	0	0	456,635	469,962	7,886,733
TOTAL	24,209	0	569,840	320,330	0	0	918,450	933,590	16,022,064
CLAY									
CITY	110,758	0	63,605	165,117	0	1,624	406,135	412,354	13,899,189
TOWN	18,092	0	53,450	68,106	0	0	139,648	147,791	6,718,845
TOTAL	128,850	0	117,055	233,223	0	1,624	545,783	560,145	20,618,034
CLEARWATER									
CITY	4,096	450	16,593	1,472	0	0	22,611	23,201	548,133
TOWN	0	0	91,300	1,435,467	0	0	1,526,767	1,549,610	4,446,246
TOTAL	4,096	450	107,893	1,436,939	0	0	1,549,378	1,572,811	4,994,379
COOK									
CITY	0	36	399	0	0	0	435	2,046	665,995
TOWN	0	1,969	46,026	0	0	774	48,769	207,773	4,597,099
TOTAL	0	2,005	46,425	0	0	774	49,204	209,819	5,263,094
COTTONWOOD									
CITY	522	11,460	10,079	34,391	0	0	56,457	56,858	1,960,316
TOWN	0	0	42,537	1,105,848	0	112	1,149,683	1,152,888	6,314,014
TOTAL	522	11,460	52,616	1,140,239	0	112	1,206,140	1,209,746	8,274,330
CROW WING									
CITY	89,905	4,741	250,277	126,575	0	0	488,776	493,686	19,728,323
TOWN	0	9,133	288,636	31,406	0	0	329,451	350,693	17,446,669
TOTAL	89,905	13,874	538,913	157,981	0	0	818,227	844,379	37,174,992
DAKOTA									
CITY	1,164	115,993	4,515,908	2,718,879	0	0	7,431,735	7,578,949	237,340,840
TOWN	0	63,675	135,570	428,181	0	0	638,182	655,515	7,916,911
TOTAL	1,164	179,668	4,651,478	3,147,060	0	0	8,069,917	8,234,464	245,257,751
DODGE									
CITY	276	0	123,825	29,298	0	3,550	156,949	157,989	2,821,765
TOWN	0	981	126,383	35,942	0	547	163,853	168,814	4,539,992
TOTAL	276	981	250,208	65,240	0	4,097	320,802	326,803	7,361,757
DOUGLAS									
CITY	64,353	381	552	800	0	15,874	109,770	109,770	6,667,576
TOWN	129	0	0	0	0	0	4,148	44,393	10,683,187
TOTAL	64,482	381	552	800	0	15,874	113,918	154,163	17,350,763
FARIBAULT									
CITY	484	231	59,538	48,283	0	0	109,967	116,442	3,021,432
TOWN	15	120	124,153	44,805	0	0	171,918	174,168	7,907,538
TOTAL	499	351	183,691	93,088	0	0	281,885	290,610	10,928,970

TABLE 33 PART G
1993 NET TAX CAPACITIES OF REAL & 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 (3.00, 4.60%)	ALL OTHER LEASED REAL ESTATE (3.00, 4.60%)	ELECTRIC UTILITIES (4.60%)	GAS UTILITIES (4.60%)	WATER UTILITIES (4.60%)	ALL OTHER PERSONAL PROPERTY			
FILLMORE									
CITY	184	0	38,010	67,285	0	0	110,971	119,312	3,308,944
TOWN	0	0	179,693	69,405	0	0	249,217	255,885	4,310,854
TOTAL	184	0	217,703	136,690	0	0	360,188	375,197	7,619,798
FREEBORN									
CITY	3,762	317	220,648	151,219	0	0	376,700	381,396	8,545,234
TOWN	9,034	0	152,603	594,653	0	0	758,001	779,114	7,847,162
TOTAL	12,796	317	373,251	745,872	0	0	1,134,701	1,160,510	16,392,396
GOODHUE									
CITY	0	12,100	478,025	168,793	0	0	669,060	670,763	36,838,581
TOWN	0	0	150,034	66,468	0	273	240,161	251,756	8,826,871
TOTAL	0	12,100	628,059	235,261	0	273	909,221	922,519	45,665,452
GRANT									
CITY	61,112	2,979	39,795	0	0	0	104,441	104,636	736,587
TOWN	0	0	177,855	5,975	0	520	184,350	189,743	3,132,830
TOTAL	61,112	2,979	217,650	5,975	0	520	288,791	294,379	3,869,417
HENNEPIN									
CITY	31,674	2,765,503	14,928,653	6,768,325	0	18,685	33,400,305	33,743,363	1,063,572,871
TOWN	0	0	34,638	33,271	0	0	67,909	67,909	1,661,245
TOTAL	31,674	2,765,503	14,963,291	6,801,596	0	18,685	33,468,214	33,811,272	1,065,234,116
HOUSTON									
CITY	0	0	81,311	44,450	0	0	127,499	132,720	3,087,227
TOWN	0	579	139,046	45,908	0	0	185,862	191,054	2,932,860
TOTAL	0	579	220,357	90,358	0	0	313,361	323,774	6,020,087
HUBBARD									
CITY	0	203	107,255	33,424	0	0	146,762	148,460	1,682,490
TOWN	0	0	132,617	650,814	0	18	787,492	829,069	9,276,799
TOTAL	0	203	239,872	684,238	0	18	934,254	977,529	10,959,289
ISANTI									
CITY	58,285	0	94,903	55,293	0	0	208,481	209,061	3,947,805
TOWN	363	120	29,782	249,085	0	10,634	289,984	290,757	6,376,034
TOTAL	58,648	120	124,685	304,378	0	10,634	498,465	499,818	10,323,839
ITASCA									
CITY	18,852	6,924	192,199	381,172	0	0	599,165	626,135	20,151,581
TOWN	1,780	534	615,407	1,975,861	0	639	2,594,364	2,708,905	13,811,726
TOTAL	20,632	7,458	807,606	2,357,033	0	639	3,193,529	3,335,040	33,963,307
JACKSON									
CITY	922	0	14,182	34,064	0	0	49,168	49,168	1,443,119
TOWN	822	0	199,759	331,410	0	20,658	552,649	561,062	8,421,050
TOTAL	1,744	0	213,941	365,474	0	20,658	601,817	610,230	9,864,169
KANABEC									
CITY	7,792	19,449	0	1,822	0	0	29,063	66,612	1,597,960
TOWN	0	92	0	0	0	0	92	20,028	2,737,305
TOTAL	7,792	19,541	0	1,822	0	0	29,155	86,640	4,335,265

TABLE 33 PART G
1993 NET TAX CAPACITIES OF REAL & 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			
	(3.00, 4.60%)	(3.00, 4.60%)	(4.60%)	(4.60%)	(4.60%)				
KANDIYOH									
CITY	45,071	0	72,391	132,168	0	0	256,681	259,385	10,483,408
TOWN	5,356	0	97,567	157,423	0	0	260,346	264,174	10,492,427
TOTAL	50,427	0	169,958	289,591	0	0	517,027	523,559	20,975,835
KITTSON									
CITY	102,675	0	78,188	0	0	0	181,454	187,309	842,392
TOWN	8,265	0	25,217	893,550	0	0	927,667	935,398	5,386,473
TOTAL	110,940	0	103,405	893,550	0	0	1,109,121	1,122,707	6,228,865
KOOCHICHI									
CITY	2,632	0	110,261	81,697	0	15,405	210,262	210,265	6,409,323
TOWN	0	45	4,655	0	0	56	6,081	92,862	2,432,179
TOTAL	2,632	45	114,916	81,697	0	15,461	216,343	303,127	8,841,502
LAC QUI PARLE									
CITY	43,351	0	60,409	16,442	0	0	120,404	120,764	1,191,044
TOWN	0	0	54,377	18,865	0	38	73,280	73,340	3,857,963
TOTAL	43,351	0	114,786	35,307	0	38	193,684	194,104	5,049,007
LAKE									
CITY	405	0	49,211	15,999	0	0	66,052	88,557	1,518,298
TOWN	897	0	61,855	36,229	0	0	99,353	142,594	3,166,442
TOTAL	1,302	0	111,066	52,228	0	0	165,405	231,151	4,684,740
LAKEWOODS									
CITY	16,626	616	6,831	14,072	0	0	44,855	44,855	514,159
TOWN	114	36	162	33,108	0	0	33,420	36,060	1,490,629
TOTAL	16,740	652	6,993	47,180	0	0	78,275	80,915	2,004,788
LE SUEUR									
CITY	580	0	83,649	79,287	0	0	172,121	172,880	4,304,925
TOWN	297	0	163,500	138,334	0	0	302,131	314,009	6,026,491
TOTAL	877	0	247,149	217,621	0	0	474,252	486,889	10,331,416
LINCOLN									
CITY	4,472	0	19,064	11,566	0	0	35,521	35,521	706,032
TOWN	0	9	65,709	646,329	0	0	712,047	878,807	2,943,350
TOTAL	4,472	9	84,773	657,895	0	0	747,568	914,328	3,649,382
LYON									
CITY	97,157	30	84,697	51,342	0	0	247,849	253,687	8,806,402
TOWN	1,313	0	90,721	875,622	0	0	967,656	980,377	6,137,189
TOTAL	98,470	30	175,418	926,964	0	0	1,215,505	1,234,064	14,943,591
MCLEOD									
CITY	11,020	0	58,909	45,488	0	0	115,417	120,068	8,980,581
TOWN	1,744	0	55,916	45,308	0	1,860	104,828	108,591	4,551,437
TOTAL	12,764	0	114,825	90,796	0	1,860	220,245	228,659	13,532,018
MAHONOMEN									
CITY	55,149	0	45,872	0	0	0	101,021	101,133	730,484
TOWN	773	66	29,077	0	0	0	29,916	36,746	1,482,243
TOTAL	55,922	66	74,949	0	0	0	130,937	137,879	2,212,727

TABLE 33 PART G
1993 NET TAX CAPACITIES OF REAL & 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			
	(3.00, 4.60%)	(3.00, 4.60%)	(4.60%)	(4.60%)	(4.60%)				
MARSHALL									
CITY	98,648	1,062	29,767	0	0	2,460	133,175	143,514	1,109,971
TOWN	11,303	0	69,570	1,491,168	0	0	1,572,184	1,582,688	7,031,958
TOTAL	109,951	1,062	99,337	1,491,168	0	2,460	1,705,359	1,726,202	8,141,928
MARTIN									
CITY	5,002	0	41,552	92,967	0	0	139,521	165,938	5,875,473
TOWN	0	0	87,716	1,345,080	0	0	1,432,796	1,439,358	11,264,112
TOTAL	5,002	0	129,268	1,438,047	0	0	1,572,317	1,605,296	17,139,585
MEEKER									
CITY	107,968	0	40,012	49,163	0	0	197,203	198,767	3,284,838
TOWN	3,666	0	225,598	61,447	0	267	299,690	312,955	6,028,886
TOTAL	111,634	0	265,610	110,610	0	267	496,893	511,722	9,313,724
MILLE LACS									
CITY	7,597	308	73,088	31,512	0	2,663	124,696	166,595	3,146,089
TOWN	0	0	79,574	42,366	0	888	122,828	132,494	4,060,697
TOTAL	7,597	308	152,662	73,878	0	3,551	247,524	299,089	7,206,786
MORRISON									
CITY	28,820	0	183,065	60,692	0	0	272,835	277,250	4,230,151
TOWN	3,230	0	59,770	585,342	0	0	649,061	656,571	7,489,734
TOTAL	32,050	0	242,835	646,034	0	0	921,896	933,821	11,719,885
MOWER									
CITY	5,610	23	61,617	23,727	0	0	143,705	145,673	9,825,785
TOWN	2,659	0	335,471	72,915	0	0	411,045	438,176	6,775,698
TOTAL	8,269	23	397,088	96,642	0	0	554,750	583,849	16,601,483
MURRAY									
CITY	0	574	29,416	0	0	0	29,990	31,232	1,156,956
TOWN	0	0	33,551	517,671	0	0	551,222	554,626	5,720,798
TOTAL	0	574	62,967	517,671	0	0	581,212	585,858	6,877,754
NICOLLET									
CITY	0	0	133,443	90,373	0	735	224,551	226,075	8,011,782
TOWN	0	0	69,906	58,613	0	0	128,519	143,848	4,768,333
TOTAL	0	0	203,349	148,986	0	735	353,070	369,923	12,780,115
NOBLES									
CITY	1,317	0	15,704	91,936	0	0	108,957	121,026	5,769,900
TOWN	0	0	38,818	6,366	0	0	45,184	73,122	6,111,767
TOTAL	1,317	0	54,522	98,302	0	0	154,141	194,148	11,881,667
NORMAN									
CITY	59,080	0	21,718	8,768	0	0	89,566	92,649	884,025
TOWN	20,784	0	28,943	36,368	0	0	86,095	86,138	4,479,651
TOTAL	79,864	0	50,661	45,136	0	0	175,661	178,787	5,363,676
OLMSTED									
CITY	0	0	213,394	487,481	70,049	137,828	930,783	952,430	58,622,629
TOWN	0	0	177,358	192,485	0	72	376,893	378,697	13,268,446
TOTAL	0	0	390,752	679,966	70,049	137,900	1,307,676	1,331,127	71,891,075

TABLE 33 PART G
1993 NET TAX CAPACITIES OF REAL & 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 (3.00, 4.60%)	ALL OTHER LEASED REAL ESTATE (3.00, 4.60%)	ELECTRIC UTILITIES (4.60%)	GAS UTILITIES (4.60%)	WATER UTILITIES (4.60%)	ALL OTHER PERSONAL PROPERTY			
OTTER TAIL									
CITY	44,751	360	441,146	57,362	0	0	545,260	597,427	9,649,701
TOWN	7,428	0	151,672	108,261	0	678	278,714	306,050	15,870,780
TOTAL	52,179	360	592,818	165,623	0	678	823,974	903,477	25,520,481
PENNINGTON									
CITY	69,760	1,881	66,346	0	0	276	138,263	158,305	2,278,957
TOWN	8,063	0	23,433	456,141	0	0	485,637	485,637	2,040,992
TOTAL	75,823	1,881	89,779	456,141	0	276	623,900	643,942	4,319,949
PINE									
CITY	15,772	0	221,476	62,921	0	18	300,472	305,917	3,368,231
TOWN	0	0	420,576	133,822	0	82	554,480	557,779	6,836,385
TOTAL	15,772	0	642,052	196,743	0	100	854,952	863,696	10,204,616
PIPESTONE									
CITY	57,242	8,283	97,713	23,866	0	0	187,104	193,906	1,900,500
TOWN	0	0	52,763	19,144	0	0	71,907	72,055	2,655,982
TOTAL	57,242	8,283	150,476	43,010	0	0	259,011	265,961	4,556,482
POLK									
CITY	121,049	0	201,572	105,705	0	5,718	437,542	442,509	6,454,629
TOWN	34,247	0	189,137	648,520	0	13,344	885,248	895,929	11,399,998
TOTAL	155,296	0	390,709	754,225	0	19,062	1,322,790	1,338,438	17,854,627
POPE									
CITY	37,582	5,616	77,531	25,860	0	0	147,953	162,848	1,468,351
TOWN	0	0	205,235	44,106	0	0	251,312	256,604	3,754,637
TOTAL	37,582	5,616	282,766	69,966	0	0	399,265	419,452	5,222,988
RAMSEY									
CITY	0	8,633,298	5,297,324	4,076,746	0	0	18,268,363	18,339,116	344,438,444
TOWN	0	0	19,467	84,737	0	0	104,204	104,204	6,408,946
TOTAL	0	8,633,298	5,316,791	4,161,483	0	0	18,372,567	18,443,320	350,847,390
RED LAKE									
CITY	32,726	0	37,698	45,876	0	0	116,300	116,300	464,713
TOWN	336	0	14,311	351,611	0	0	366,258	367,504	1,473,502
TOTAL	33,062	0	52,009	397,487	0	0	482,558	483,804	1,938,215
REDWOOD									
CITY	1,903	368	73,389	32,185	0	0	110,053	113,158	3,466,935
TOWN	741	0	63,590	16,225	0	0	80,556	84,499	7,934,759
TOTAL	2,644	368	136,979	48,410	0	0	190,609	197,657	11,401,694
RENVILLE									
CITY	124	1,227	82,231	41,103	0	625	125,310	128,125	2,908,552
TOWN	6,804	0	134,564	96,798	0	0	238,166	248,296	10,519,792
TOTAL	6,928	1,227	216,795	137,901	0	625	363,476	376,421	13,428,344
RICE									
CITY	7,671	0	353,040	182,975	0	1,113	546,557	548,879	14,347,992
TOWN	0	0	119,134	341,478	2,052	0	462,664	498,342	7,745,003
TOTAL	7,671	0	472,174	524,453	2,052	1,113	1,009,221	1,047,221	22,092,995

TABLE 33 PART G
1993 NET TAX CAPACITIES OF REAL & 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 (3.00, 4.60%)	ALL OTHER LEASED REAL ESTATE (3.00, 4.60%)	ELECTRIC UTILITIES (4.60%)	GAS UTILITIES (4.60%)	WATER UTILITIES (4.60%)	ALL OTHER PERSONAL PROPERTY			
ROCK									
CITY	16,463	0	16,422	17,592	0	0	50,477	52,683	1,662,796
TOWN	0	0	24,895	6,570	0	0	31,465	32,891	4,140,672
TOTAL	16,463	0	41,317	24,162	0	0	81,942	85,574	5,803,468
ROSEAU									
CITY	50,424	0	30,108	36,543	0	0	151,479	152,854	2,695,590
TOWN	6,087	36	209,059	36,138	0	0	251,320	263,018	4,094,346
TOTAL	56,511	36	239,167	72,681	0	0	402,799	415,872	6,789,936
ST. LOUIS									
CITY	31,938	9,654	2,873,971	292,018	1,044	0	3,337,695	3,906,193	59,865,447
TOWN	0	2,838	1,381,517	855,489	0	0	2,267,467	2,613,023	24,502,407
TOTAL	31,938	12,492	4,255,488	1,147,507	1,044	0	5,605,162	6,519,216	84,367,854
SCOTT									
CITY	235	816	599,826	304,388	0	0	910,914	913,531	31,371,064
TOWN	0	186	171,569	143,791	0	0	319,801	325,152	9,740,081
TOTAL	235	1,002	771,395	448,179	0	0	1,230,715	1,238,683	41,111,145
SHERBURNE									
CITY	6,067	22,926	434,418	211,323	0	0	675,682	700,256	43,662,360
TOWN	0	195	330,774	285,674	0	0	618,662	647,141	8,989,760
TOTAL	6,067	23,121	765,192	496,997	0	0	1,294,344	1,347,397	52,652,120
SIBLEY									
CITY	0	0	52,299	30,204	0	319	82,822	82,822	1,900,019
TOWN	0	0	29,358	78,037	0	795	108,190	109,858	5,161,438
TOTAL	0	0	81,657	108,241	0	1,114	191,012	192,680	7,061,457
STEARNS									
CITY	225,924	0	339,680	155,001	0	414	725,262	1,391,755	39,356,542
TOWN	685	0	441,020	262,627	0	102	704,464	801,314	19,838,470
TOTAL	226,609	0	780,700	417,628	0	516	1,429,726	2,193,069	59,195,012
STEELE									
CITY	0	0	32,085	14,987	0	0	50,954	55,044	11,495,713
TOWN	345	4,720	167,037	430,623	0	133	602,858	611,785	5,593,572
TOTAL	345	4,720	199,122	445,610	0	133	653,812	666,829	17,089,285
STEVENS									
CITY	61,202	0	97,506	31,534	0	333	190,575	191,371	1,819,979
TOWN	0	0	36,337	104,207	0	507	141,051	160,800	3,026,762
TOTAL	61,202	0	133,843	135,741	0	840	331,626	352,171	4,846,741
SWIFT									
CITY	106,526	19,052	55,384	25,596	0	312	206,870	206,944	1,593,270
TOWN	348	0	77,967	93,711	0	588	172,614	222,273	3,807,242
TOTAL	106,874	19,052	133,351	119,307	0	900	379,484	429,217	5,400,512
TODD									
CITY	2,145	0	137,411	39,169	0	381	179,106	179,271	2,188,163
TOWN	1,626	0	40,061	183,857	0	266	226,208	247,055	4,508,971
TOTAL	3,771	0	177,472	223,026	0	647	405,314	426,326	6,697,134

TABLE 33 PART G
1993 NET TAX CAPACITIES OF REAL & 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 (3.00, 4.60%)	ALL OTHER LEASED REAL ESTATE (3.00, 4.60%)	ELECTRIC UTILITIES (4.60%)	GAS UTILITIES (4.60%)	WATER UTILITIES (4.60%)	ALL OTHER PERSONAL PROPERTY			
TRAVERSE									
CITY	7,275	0	43,586	0	0	216	51,077	53,084	554,427
TOWN	2,040	0	82,406	60,063	0	46	144,555	148,237	3,223,093
TOTAL	9,315	0	125,992	60,063	0	262	195,632	201,321	3,777,520
WABASHA									
CITY	0	0	135,741	34,201	0	0	169,942	193,888	4,323,812
TOWN	0	258	82,436	23,431	0	0	106,125	110,225	4,110,990
TOTAL	0	258	218,177	57,632	0	0	276,067	304,113	8,434,802
WADENA									
CITY	31,698	0	79,748	51,415	0	1,538	164,408	165,944	2,018,937
TOWN	0	0	36,458	396,107	0	897	433,462	467,622	1,891,753
TOTAL	31,698	0	116,206	447,522	0	2,435	597,870	633,566	3,910,690
WASECA									
CITY	534	0	35,590	48,916	0	55	86,709	98,807	4,040,511
TOWN	18	1,532	42,771	286,207	0	198	333,795	340,241	5,067,195
TOTAL	552	1,532	78,361	335,123	0	253	420,504	439,048	9,107,706
WASHINGTON									
CITY	8,834	382	2,334,744	1,601,847	0	0	3,992,657	4,010,538	95,881,034
TOWN	0	110	266,979	419,608	0	0	751,580	754,183	18,468,476
TOTAL	8,834	492	2,601,723	2,021,455	0	0	4,744,237	4,764,721	114,349,510
WATONWAN									
CITY	37	0	15,590	43,426	0	0	59,338	62,191	2,249,084
TOWN	0	54	148,319	50,490	0	1,362	205,022	212,238	4,075,421
TOTAL	37	54	163,909	93,916	0	1,362	264,360	274,429	6,324,505
WILKIN									
CITY	69,805	0	17,111	11,285	0	0	102,224	102,784	1,081,261
TOWN	11,009	336	81,166	18,840	0	168	111,519	115,217	4,223,731
TOTAL	80,814	336	98,277	30,125	0	168	213,743	218,001	5,304,992
WINONA									
CITY	957	41,934	313,579	203,731	0	2,990	570,360	575,612	14,466,508
TOWN	0	216	37,354	58,378	0	15	95,963	103,987	4,926,953
TOTAL	957	42,150	350,933	262,109	0	3,005	666,323	679,599	19,393,461
WRIGHT									
CITY	26,807	161	399,332	262,365	0	4,398	711,725	715,156	30,202,563
TOWN	0	0	479,237	100,728	0	0	586,253	618,679	18,766,017
TOTAL	26,807	161	878,569	363,093	0	4,398	1,297,978	1,333,835	48,968,580
YELLOW MEDICINE									
CITY	29,988	0	76,840	42,340	0	0	149,661	149,661	1,582,026
TOWN	0	0	88,937	47,591	0	0	136,528	136,543	5,055,838
TOTAL	29,988	0	165,777	89,931	0	0	286,189	286,204	6,637,864
STATEWIDE TOTAL									
CITY	2,405,276	11,830,862	43,564,661	23,593,210	71,093	769,431	92,012,323	94,612,568	2,574,507,906
TOWN	174,749	88,513	12,293,690	24,669,873	2,052	56,911	37,547,789	39,727,190	596,675,541
TOTAL	2,580,025	11,919,375	55,858,351	48,263,083	73,145	826,342	129,560,112	134,339,758	3,171,183,447

TABLE 34
TAXABLE VALUE DETERMINATION DATA BY COUNTY
TAXES PAYABLE 1994

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	\$8,818,528	\$23,732	\$0	\$0	\$8,794,796	\$0	\$8,794,796
Anoka	146,471,565	11,382,564	18,341,321	0	116,747,680	35,339,418	152,087,098
Becker	13,890,948	343,398	0	0	13,547,550	0	13,547,550
Beltrami	12,395,803	177,914	0	0	12,217,889	0	12,217,889
Benton	15,360,218	1,234,882	0	10,041	14,115,295	0	14,115,295
Big Stone	2,978,867	0	0	0	2,978,867	0	2,978,867
Blue Earth	31,754,355	1,853,154	0	0	29,901,201	0	29,901,201
Brown	12,588,949	517,887	0	0	12,071,062	0	12,071,062
Carlton	13,632,532	395,348	0	24,120	13,213,064	0	13,213,064
Carver	40,257,984	8,828,691	3,851,566	0	27,577,727	5,386,650	32,964,377
Cass	20,016,636	131,112	0	0	19,885,524	0	19,885,524
Chippewa	7,502,456	87,234	0	0	7,415,222	0	7,415,222
Chisago	15,928,467	777,490	0	27,645	15,123,332	0	15,123,332
Clay	20,567,888	1,425,993	0	0	19,141,895	0	19,141,895
Clearwater	4,978,352	21,319	0	0	4,957,033	0	4,957,033
Cook	5,240,343	36,198	0	0	5,204,145	0	5,204,145
Cottonwood	8,236,629	73,839	0	0	8,162,790	0	8,162,790
Crow Wing	36,963,908	1,153,622	0	0	35,810,286	0	35,810,286
Dakota	243,542,181	9,979,286	35,651,723	0	197,911,172	32,083,890	229,995,062
Dodge	7,340,371	205,936	0	0	7,134,435	0	7,134,435
Douglas	17,224,648	225,073	0	0	16,999,575	0	16,999,575
Faribault	10,913,139	208,771	0	0	10,704,368	0	10,704,368
Fillmore	7,576,485	202,670	0	0	7,373,815	0	7,373,815
Freeborn	16,253,431	497,282	0	0	15,756,149	0	15,756,149

TABLE 34
TAXABLE VALUE DETERMINATION DATA BY COUNTY
TAXES PAYABLE 1994

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
Goodhue	\$45,571,120	\$1,455,347	\$0	\$0	\$44,115,773	\$0	\$44,115,773
Grant	3,855,448	0	0	15,754	3,839,694	0	3,839,694
Hennepin	1,063,202,827	89,932,163	159,342,343	27,721	813,900,600	114,478,741	928,379,341
Houston	6,003,555	36,312	0	0	5,967,243	0	5,967,243
Hubbard	10,904,599	14,456	0	0	10,890,143	0	10,890,143
Isanti	10,242,192	293,660	0	0	9,948,532	0	9,948,532
Itasca	33,875,329	724,874	0	27,867	33,122,588	0	33,122,588
Jackson	9,825,366	317,794	0	0	9,507,572	0	9,507,572
Kanabec	4,303,281	118,360	0	0	4,184,921	0	4,184,921
Kandiyohi	20,885,105	489,234	0	3,688	20,392,183	0	20,392,183
Kittson	6,215,096	0	0	0	6,215,096	0	6,215,096
Koochiching	8,787,765	2,448,435	0	0	6,339,330	0	6,339,330
Lac Qui Parle	5,036,616	26,786	0	0	5,009,830	0	5,009,830
Lake	4,632,346	202,114	0	0	4,430,232	0	4,430,232
Lake of the Woods	1,992,987	0	0	0	1,992,987	0	1,992,987
Le Sueur	10,298,684	141,786	0	0	10,156,898	0	10,156,898
Lincoln	3,641,315	0	0	0	3,641,315	0	3,641,315
Lyon	14,907,373	1,272,374	0	0	13,634,999	0	13,634,999
Mcleod	13,485,616	458,751	0	0	13,026,865	0	13,026,865
Mahnomen	2,202,653	23,415	0	0	2,179,238	0	2,179,238
Marshall	8,126,397	0	0	0	8,126,397	0	8,126,397
Martin	17,036,111	272,235	0	0	16,763,876	0	16,763,876
Meeker	9,282,039	99,593	0	15,758	9,166,688	0	9,166,688
Mille Lacs	7,087,609	376,814	0	4,509	6,706,286	0	6,706,286

TABLE 34
TAXABLE VALUE DETERMINATION DATA BY COUNTY
TAXES PAYABLE 1994

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
Morrison	\$11,642,128	\$352,299	\$0	\$0	\$11,289,829	\$0	\$11,289,829
Mower	16,555,893	516,613	0	0	16,039,280	0	16,039,280
Murray	6,850,468	10,628	0	0	6,839,840	0	6,839,840
Nicollet	12,712,099	507,039	0	0	12,205,060	0	12,205,060
Nobles	11,855,902	464,941	0	0	11,390,961	0	11,390,961
Norman	5,352,367	21,451	0	0	5,330,916	0	5,330,916
Olmsted	71,504,078	3,133,267	0	0	68,370,811	0	68,370,811
Otter Tail	25,404,679	604,753	0	0	24,799,926	0	24,799,926
Pennington	4,316,367	0	0	0	4,316,367	0	4,316,367
Pine	10,157,227	260,103	0	37,883	9,859,241	0	9,859,241
Pipestone	4,539,032	167,763	0	0	4,371,269	0	4,371,269
Polk	17,777,593	269,883	0	0	17,507,710	0	17,507,710
Pope	5,192,568	79,246	0	18,331	5,094,991	0	5,094,991
Ramsey	348,487,757	26,746,702	44,840,187	0	276,900,868	65,695,810	342,596,678
Red Lake	1,938,215	8,246	0	0	1,929,969	0	1,929,969
Redwood	11,373,546	225,563	0	0	11,147,983	0	11,147,983
Renville	13,401,333	233,771	0	0	13,167,562	0	13,167,562
Rice	22,011,534	1,263,573	0	0	20,747,961	0	20,747,961
Rock	5,787,755	93,608	0	0	5,694,147	0	5,694,147
Roseau	6,772,096	46,455	0	17,411	6,708,230	0	6,708,230
St Louis	84,123,998	7,675,310	0	68,584	76,380,104	0	76,380,104
Scott	40,983,792	2,971,765	3,850,905	0	34,161,122	6,412,186	40,573,308
Sherburne	52,487,010	971,061	0	23,510	51,492,439	0	51,492,439
Sibley	7,053,795	239,607	0	0	6,814,188	0	6,814,188

TABLE 34
TAXABLE VALUE DETERMINATION DATA BY COUNTY
TAXES PAYABLE 1994

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
Stearns	\$58,955,603	\$4,071,888	\$0	\$21,931	\$54,861,784	\$0	\$54,861,784
Steele	16,997,002	1,154,804	0	0	15,842,198	0	15,842,198
Stevens	4,839,731	94,171	0	1,657	4,743,903	0	4,743,903
Swift	5,365,704	235,191	0	0	5,130,513	0	5,130,513
Todd	6,643,900	203,713	0	0	6,440,187	0	6,440,187
Traverse	3,763,722	12,785	0	8,238	3,742,699	0	3,742,699
Wabasha	8,369,816	306,610	0	0	8,063,206	0	8,063,206
Wadena	3,892,382	44,002	0	0	3,848,380	0	3,848,380
Waseca	9,077,608	51,622	0	0	9,025,986	0	9,025,986
Washington	113,864,999	5,975,008	11,140,632	21,529	96,727,830	17,624,987	114,352,817
Watonwan	6,260,126	232,830	0	0	6,027,296	0	6,027,296
Wilkin	5,295,521	26,346	0	0	5,269,175	0	5,269,175
Winona	19,307,302	985,727	0	0	18,321,575	0	18,321,575
Wright	48,638,744	2,500,047	0	20,348	46,118,349	0	46,118,349
Yellow Medicine	6,594,359	93,167	0	0	6,501,192	0	6,501,192
State Total	\$3,157,983,863	\$201,339,456	\$277,018,677	\$396,525	\$2,679,229,205	\$277,021,682	\$2,956,250,887

SECTION IV

Current Year Taxes - Payable 1994

Part A: By Taxing District

TABLE 35
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1994

	AITKIN	ANOKA	BECKER	BELTRAMI	BENTON	BIG STONE	BLUE EARTH
<u>Tax Base Value</u>							
Taxable Market Value	\$ 557,638,200	\$ 7,991,599,300	\$ 875,101,500	\$ 691,085,700	\$ 794,810,600	\$ 229,942,000	\$ 1,754,945,000
Net Tax Capacity (1)	8,818,528	146,471,565	13,890,948	12,395,803	15,360,218	2,978,867	31,754,355
<u>Average Tax Rate Percentage</u>							
Market Value Rate	0.00224	0.01431	0.03044	0.00014		0.00358	0.02707
Net Tax Capacity Rate	130.424	117.622	130.968	136.418	129.295	117.567	118.215
<u>Market Value Levy</u>							
City	\$ 11,001						
School District	1,502	1,143,555	266,403	933		8,234	475,044
TOTAL	\$ 12,503	\$ 1,143,555	\$ 266,403	\$ 933		\$ 8,234	\$ 475,044
<u>Net Tax Capacity Levy (2)</u>							
County	\$ 5,027,728	\$ 37,720,707	\$ 7,809,633	\$ 7,365,798	\$ 6,312,344	\$ 1,456,574	\$ 11,468,379
City	321,289	22,005,952	1,099,061	970,320	2,533,441	459,895	5,616,331
Town	1,082,956	881,579	1,123,608	960,252	494,532	154,974	1,125,824
School District (3)	5,021,509	69,166,587	7,573,723	7,288,672	8,711,481	1,356,763	17,006,541
Special District (4)	17,488	4,962,168	121,985	73,788	122,927	73,961	64,635
Tax Increment Financing	30,503	13,110,288	464,668	251,253	1,673,453	0	2,256,598
Contribution	0	24,435,962	0	0	0	0	0
Power Line	0	0	0	0	11,862	0	0
TOTAL	\$ 11,501,473	\$ 172,283,243	\$ 18,192,678	\$ 16,910,083	\$ 19,860,040	\$ 3,502,167	\$ 37,538,308
Total Levy Before Credits	\$ 11,513,976	\$ 173,426,798	\$ 18,459,081	\$ 16,911,016	\$ 19,860,040	\$ 3,510,401	\$ 38,013,352
<u>Credits</u>							
Taconite Tax Credit (5)	\$ 662,000	0			0		
Disparity Reduct. Credit	0	0			0		
Power Line Credit	0	0			3,394		
Agricultural Preserves Credit (6)	0	4,602			0		
County Conservation Credit	0	0			0		
Enterprise Zone Credit	0	0			0		
Disaster Credit	0	0			0		
TOTAL	\$ 662,000	\$ 4,602			\$ 3,394		
<u>Net Tax Payable</u>							
Market Value Taxes	\$ 12,503	\$ 1,143,555	\$ 266,403	\$ 933	\$	\$ 8,234	\$ 475,044
Net Tax Capacity Taxes	10,839,473	172,278,641	18,192,678	16,910,083	19,856,646	3,502,167	37,538,308
TOTAL	\$ 10,851,976	\$ 173,422,196	\$ 18,459,081	\$ 16,911,016	\$ 19,856,646	\$ 3,510,401	\$ 38,013,352

TABLE 35
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1994

	BROWN	CARLTON	CARVER	CASS	CHIPPEWA	CHISAGO	CLAY
<u>Tax Base Value</u>							
Taxable Market Value	\$ 910,342,700	\$ 693,508,200	\$ 2,160,927,500	\$ 1,098,656,300	\$ 535,032,400	\$ 1,026,611,100	\$ 1,286,745,300
Net Tax Capacity (1)	12,588,949	13,632,532	40,257,984	20,016,636	7,502,456	15,928,467	20,567,888
<u>Average Tax Rate Percentage</u>							
Market Value Rate	0.02837	0.02161	0.00041	0.00111	0.00008	0.02382	0.02232
Net Tax Capacity Rate	111.456	143.523	139.471	113.876	126.798	134.661	127.992
<u>Market Value Levy</u>							
City		\$ 8,921					
School District	\$ 258,273	\$ 149,873	\$ 0	\$ 12,248	\$ 436	\$ 244,576	\$ 287,207
TOTAL	\$ 258,273	\$ 149,873	\$ 8,921	\$ 12,248	\$ 436	\$ 244,576	\$ 287,207
<u>Net Tax Capacity Levy (2)</u>							
County	\$ 4,319,008	\$ 7,964,880	\$ 12,260,492	\$ 8,109,488	\$ 3,224,644	\$ 8,098,997	\$ 9,305,994
City	2,203,340	2,299,151	5,612,793	1,150,718	1,286,807	2,240,375	2,795,848
Town	395,862	1,080,412	1,007,356	1,581,775	364,673	1,206,796	558,160
School District (3)	6,432,033	7,453,214	19,325,510	11,752,580	4,474,534	8,722,000	11,412,809
Special District (4)	49,245	151,405	896,367	30,172	32,782	29,336	352,521
Tax Increment Financing	631,610	580,159	11,914,478	169,435	129,533	1,116,140	1,899,817
Contribution	0	0	5,131,400	0	0	0	0
Power Line	0	36,609	0	0	0	35,754	0
TOTAL	\$ 14,031,098	\$ 19,565,830	\$ 56,148,396	\$ 22,794,168	\$ 9,512,973	\$ 21,449,398	\$ 26,325,149
Total Levy Before Credits	\$ 14,289,371	\$ 19,715,703	\$ 56,157,317	\$ 22,806,416	\$ 9,513,409	\$ 21,693,974	\$ 26,612,356
<u>Credits</u>							
Taconite Tax Credit (5)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Disparity Reduct. Credit	0	0	0	0	0	0	3,467,340
Power Line Credit	818	0	0	0	0	11,059	0
Agricultural Preserves Credit (6)	0	139,278	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	\$ 818	\$ 139,278	\$ 0	\$ 0	\$ 11,059	\$ 0	\$ 3,467,340
<u>Net Tax Payable</u>							
Market Value Taxes	\$ 258,273	\$ 149,873	\$ 8,921	\$ 12,248	\$ 436	\$ 244,576	\$ 287,207
Net Tax Capacity Taxes	14,031,098	19,565,012	56,009,118	22,794,168	9,512,973	21,438,339	22,857,809
TOTAL	\$ 14,289,371	\$ 19,714,885	\$ 56,018,039	\$ 22,806,416	\$ 9,513,409	\$ 21,682,915	\$ 23,145,016

TABLE 35
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1994

	CLEARWATER	COOK	COTTONWOOD	CROW WING	DAKOTA	DODGE	DOUGLAS
<u>Tax Base Value</u>							
Taxable Market Value	\$ 221,208,500	\$ 278,106,400	\$ 583,499,600	\$ 1,990,463,909	\$ 11,703,522,700	\$ 579,334,100	\$ 1,017,192,300
Net Tax Capacity (1)	4,978,352	5,240,343	8,236,629	36,963,908	243,542,181	7,340,371	17,224,648
<u>Average Tax Rate Percentage</u>							
Market Value Rate			0.00009		0.02222		0.01478
Net Tax Capacity Rate	135.100	106.728	125.893	107.884	121.787	115.691	119.601
<u>Market Value Levy</u>							
City							\$ 150,333
School District			\$ 547		\$ 2,600,360		0
TOTAL			\$ 547		\$ 2,600,360		\$ 150,333
<u>Net Tax Capacity Levy (2)</u>							
County	\$ 3,289,804	\$ 2,678,376	\$ 3,612,633	\$ 11,313,861	\$ 54,232,336	\$ 2,827,581	\$ 7,005,452
City	200,391	363,441	969,672	4,594,531	44,069,975	1,293,516	1,620,886
Town	251,878	79,530	447,564	1,777,616	1,051,810	499,367	1,284,772
School District (3)	2,858,678	2,074,563	5,208,642	20,579,385	128,496,126	3,585,149	10,320,547
Special District (4)	90,993	360,423	18,722	256,810	9,191,825	0	87,186
Tax Increment Financing	34,017	36,605	112,071	1,355,902	12,061,192	286,553	281,951
Contribution	0	0	0	0	47,498,425	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 6,725,761	\$ 5,592,938	\$ 10,369,304	\$ 39,878,105	\$ 296,601,689	\$ 8,492,166	\$ 20,600,794
Total Levy Before Credits	\$ 6,725,761	\$ 5,592,938	\$ 10,369,851	\$ 39,878,105	\$ 299,202,049	\$ 8,492,166	\$ 20,751,127
<u>Credits</u>							
Taconite Tax Credit (5)		\$ 346,021		\$ 794,563	0		
Disparity Reduct. Credit		0		0	0		
Power Line Credit		0		0	0		
Agricultural Preserves Credit (6)		0		0	91,702		
County Conservation Credit		0		0	0		
Enterprise Zone Credit		0		0	0		
Disaster Credit		0		0	0		
TOTAL		\$ 346,021		\$ 794,563	91,702		
<u>Net Tax Payable</u>							
Market Value Taxes			\$ 547		\$ 2,600,360		\$ 150,333
Net Tax Capacity Taxes	\$ 6,725,761	\$ 5,246,917	\$ 10,369,304	\$ 39,083,542	\$ 296,509,987	\$ 8,492,166	\$ 20,600,794
TOTAL	\$ 6,725,761	\$ 5,246,917	\$ 10,369,851	\$ 39,083,542	\$ 299,110,347	\$ 8,492,166	\$ 20,751,127

TABLE 35
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1994

	<u>FARIBAULT</u>	<u>FILLMORE</u>	<u>FREEBORN</u>	<u>GOODHUE</u>	<u>GRANT</u>	<u>HENNEPIN</u>	<u>HOUSTON</u>
<u>Tax Base Value</u>							
Taxable Market Value	\$ 828,833,200	\$ 611,092,300	\$ 1,104,556,300	\$ 1,984,543,300	\$ 295,532,500	\$ 45,873,927,245	\$ 488,489,600
Net Tax Capacity (1)	10,913,139	7,576,485	16,253,431	45,571,120	3,855,448	1,063,202,827	6,003,555
<u>Average Tax Rate Percentage</u>							
Market Value Rate		0.00116	0.02459	0.00755	0.06273	0.00940	0.01718
Net Tax Capacity Rate	110.031	137.062	114.894	106.802	122.533	132.703	137.942
<u>Market Value Levy</u>							
City	\$ 6,895				\$ 519,405		
School District	\$ 14	\$ 215	\$ 271,638	\$ 149,926	\$ 185,379	\$ 3,793,163	\$ 83,943
TOTAL	\$ 14	\$ 7,110	\$ 271,638	\$ 149,926	\$ 185,379	\$ 4,312,568	\$ 83,943
<u>Net Tax Capacity Levy (2)</u>							
County	\$ 3,400,263	\$ 3,165,450	\$ 6,774,210	\$ 10,158,715	\$ 1,754,658	\$ 298,478,748	\$ 3,015,144
City	1,420,955	1,741,041	1,830,336	10,751,541	445,064	204,128,351	1,098,145
Town	693,764	860,493	691,489	1,476,523	198,319	270,538	547,903
School District (3)	6,195,540	4,320,868	8,775,630	24,394,272	2,290,552	527,349,841	3,556,676
Special District (4)	24,992	0	4,880	220,563	17,890	46,711,051	10,928
Tax Increment Financing	272,332	296,629	597,619	1,669,264	0	121,633,371	52,635
Contribution	0	0	0	0	0	212,290,214	0
Power Line	0	0	0	0	17,720	36,043	0
TOTAL	\$ 12,007,846	\$ 10,384,481	\$ 18,674,164	\$ 48,670,878	\$ 4,724,203	\$ 1,410,898,157	\$ 8,281,431
Total Levy Before Credits	\$ 12,007,860	\$ 10,391,591	\$ 18,945,802	\$ 48,820,804	\$ 4,908,582	\$ 1,415,210,725	\$ 8,365,374
<u>Credits</u>							
Taconite Tax Credit (5)					\$ 0	\$ 0	
Disparity Reduct. Credit					0	0	
Power Line Credit					14,422	12,072	
Agricultural Preserves Credit (6)					0	22,270	
County Conservation Credit					0	0	
Enterprise Zone Credit					0	0	
Disaster Credit					0	0	
TOTAL					\$ 14,422	\$ 34,342	
<u>Net Tax Payable</u>							
Market Value Taxes	\$ 14	\$ 7,110	\$ 271,638	\$ 149,926	\$ 185,379	\$ 4,312,568	\$ 83,943
Net Tax Capacity Taxes	12,007,846	10,384,481	18,674,164	48,670,878	4,709,781	1,410,863,815	8,281,431
TOTAL	\$ 12,007,860	\$ 10,391,591	\$ 18,945,802	\$ 48,820,804	\$ 4,895,160	\$ 1,415,176,383	\$ 8,365,374

TABLE 35
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1994

	HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSOON
<u>Tax Base Value</u>							
Taxable Market Value	\$ 606,431,600	\$ 723,167,400	\$ 1,404,004,950	\$ 735,529,600	\$ 314,025,700	\$ 1,318,129,800	\$ 369,175,400
Net Tax Capacity (1)	10,904,599	10,242,192	33,875,329	9,825,366	4,303,281	20,885,105	6,215,096
<u>Average Tax Rate Percentage</u>							
Market Value Rate		0.01068	0.00644		0.00240		0.00093
Net Tax Capacity Rate	111.129	139.470	116.470	113.768	149.184	121.913	110.884
<u>Market Value Levy</u>							
City							
School District	\$	77,245	\$ 90,477	\$	7,540	\$	3,423
TOTAL	\$	77,245	\$ 90,477	\$	7,540	\$	3,423
<u>Net Tax Capacity Levy (2)</u>							
County	\$ 4,120,030	\$ 5,995,414	\$ 15,231,153	\$ 3,735,335	\$ 3,032,564	\$ 8,507,083	\$ 1,630,184
City	347,700	1,490,901	3,272,257	704,042	225,631	2,629,653	350,884
Town	1,036,324	1,046,822	1,920,274	650,758	313,443	871,498	365,960
School District (3)	6,553,311	5,276,257	17,602,028	5,688,762	2,656,593	12,726,357	4,447,592
Special District (4)	44,430	19,259	445,394	46,282	12,344	93,275	96,916
Tax Increment Financing	16,361	456,091	949,278	352,981	179,237	629,326	0
Contribution	0	0	0	0	0	0	0
Power Line	0	0	34,203	0	0	4,424	0
TOTAL	\$ 12,118,156	\$ 14,284,744	\$ 39,454,587	\$ 11,178,160	\$ 6,419,812	\$ 25,461,616	\$ 6,891,536
Total Levy Before Credits	\$ 12,118,156	\$ 14,361,989	\$ 39,545,064	\$ 11,178,160	\$ 6,427,352	\$ 25,461,616	\$ 6,894,959
<u>Credits</u>							
Taconite Tax Credit (5)		\$ 2,911,031			\$ 0		
Disparity Reduct. Credit		0			0		
Power Line Credit			2,666			1,133	
Agricultural Preserves Credit (6)		0			0		
County Conservation Credit		0			0		
Enterprise Zone Credit		0			0		
Disaster Credit		0			0		
TOTAL		\$ 2,913,697			\$ 1,133		
<u>Net Tax Payable</u>							
Market Value Taxes	\$	77,245	\$ 90,477	\$	7,540	\$	3,423
Net Tax Capacity Taxes	\$ 12,118,156	14,284,744	36,540,890	11,178,160	6,419,812	25,460,483	6,891,536
TOTAL	\$ 12,118,156	\$ 14,361,989	\$ 36,631,367	\$ 11,178,160	\$ 6,427,352	\$ 25,460,483	\$ 6,894,959

TABLE 35
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1994

	<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>
Tax Base Value							
Taxable Market Value	\$ 393,906,800	\$ 397,445,700	\$ 279,722,300	\$ 128,522,300	\$ 756,641,700	\$ 256,606,400	\$ 866,792,900
Net Tax Capacity (1)	8,787,765	5,036,616	4,632,346	1,992,987	10,298,684	3,641,315	14,907,373
Average Tax Rate Percentage							
Market Value Rate	0.00001	0.01284	0.06420	0.00817	0.00008	0.00312	0.00304
Net Tax Capacity Rate	130.054	111.802	164.530	136.007	134.048	136.907	108.796
Market Value Levy							
City							
School District	\$ 21	\$ 51,026	\$ 179,578	\$ 10,506	\$ 584	\$ 8,017	\$ 26,341
TOTAL	\$ 21	\$ 51,026	\$ 179,578	\$ 10,506	\$ 584	\$ 8,017	\$ 26,341
Net Tax Capacity Levy (2)							
County	\$ 2,580,920	\$ 1,719,318	\$ 3,752,245	\$ 1,204,011	\$ 4,646,411	\$ 2,084,197	\$ 5,234,203
City	1,415,737	629,334	744,934	86,856	1,913,708	261,865	2,276,917
Town	40,531	324,552	358,573	167,079	572,222	206,703	352,266
School District (3)	4,070,710	2,819,717	2,387,172	1,244,589	6,438,789	2,395,489	6,896,861
Special District (4)	30,863	104,159	54,581	8,069	21,837	36,967	45,265
Tax Increment Financing	3,290,062	33,937	324,109	0	212,213	0	1,413,166
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 11,428,823	\$ 5,631,017	\$ 7,621,614	\$ 2,710,604	\$ 13,805,180	\$ 4,985,221	\$ 16,218,678
Total Levy Before Credits	\$ 11,428,844	\$ 5,682,043	\$ 7,801,192	\$ 2,721,110	\$ 13,805,764	\$ 4,993,238	\$ 16,245,019
Credits							
Taconite Tax Credit (5)	\$ 5,573	\$	\$ 926,954	\$ 0			
Disparity Reduct. Credit	0		0	0			
Power Line Credit	1,633		0	1,964			
Agricultural Preserves Credit (6)	0		0	0			
County Conservation Credit	0		0	0			
Enterprise Zone Credit	0		0	0			
Disaster Credit	0		0	0			
TOTAL	\$ 7,206	\$	\$ 926,954	\$ 1,964			
Net Tax Payable							
Market Value Taxes	\$ 21	\$ 51,026	\$ 179,578	\$ 10,506	\$ 584	\$ 8,017	\$ 26,341
Net Tax Capacity Taxes	11,421,617	5,631,017	6,694,660	2,708,640	13,805,180	4,985,221	16,218,678
TOTAL	\$ 11,421,638	\$ 5,682,043	\$ 6,874,238	\$ 2,719,146	\$ 13,805,764	\$ 4,993,238	\$ 16,245,019

TABLE 35
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1994

	MCLEOD	MAHNOMEN	MARSHALL	MARTIN	MEEKER	MILLE LACS	MORRISON
<u>Tax Base Value</u>							
Taxable Market Value	\$ 941,135,600	\$ 151,912,000	\$ 526,187,000	\$ 1,106,656,600	\$ 673,204,400	\$ 476,676,000	\$ 793,483,000
Net Tax Capacity (1)	13,485,616	2,202,653	8,126,397	17,036,111	9,282,039	7,087,609	11,642,128
<u>Average Tax Rate</u>							
Market Value Rate	0.00100	0.00923	0.02219	0.00191	0.00002		0.01073
Net Tax Capacity Rate	137.142	158.084	98.370	101.666	127.143	170.234	137.531
<u>Market Value Levy</u>							
City							
School District	\$ 9,451	\$ 14,029	\$ 116,776	\$ 21,179	\$ 154		\$ 85,124
TOTAL	\$ 9,451	\$ 14,029	\$ 116,776	\$ 21,179	\$ 154		\$ 85,124
<u>Net Tax Capacity Levy (2)</u>							
County	\$ 5,948,508	\$ 2,078,707	\$ 1,931,682	\$ 4,678,097	\$ 3,897,337	\$ 5,438,034	\$ 6,618,588
City	3,617,237	202,877	395,396	1,994,797	982,139	955,849	1,139,393
Town	576,016	136,601	627,358	723,087	1,053,360	481,085	939,134
School District (3)	7,640,101	962,017	4,868,680	9,551,353	5,668,952	4,503,703	6,731,374
Special District (4)	55,251	59,350	170,800	36,919	31,178	13,681	60,792
Tax Increment Financing	657,299	42,481	0	335,661	148,837	665,949	522,312
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	19,690	7,194	0
TOTAL	\$ 18,494,412	\$ 3,482,033	\$ 7,993,916	\$ 17,319,914	\$ 11,801,493	\$ 12,065,495	\$ 16,011,593
Total Levy Before Credits	\$ 18,503,863	\$ 3,496,062	\$ 8,110,692	\$ 17,341,093	\$ 11,801,647	\$ 12,065,495	\$ 16,096,717
<u>Credits</u>							
Taconite Tax Credit (5)					\$ 0	\$ 0	
Disparity Reduct. Credit					0	0	
Power Line Credit					10,416	3,077	
Agricultural Preserves Credit (6)					0	0	
County Conservation Credit					0	0	
Enterprise Zone Credit					0	0	
Disaster Credit					0	0	
TOTAL					\$ 10,416	\$ 3,077	
<u>Net Tax Payable</u>							
Market Value Taxes	\$ 9,451	\$ 14,029	\$ 116,776	\$ 21,179	\$ 154		\$ 85,124
Net Tax Capacity Taxes	18,494,412	3,482,033	7,993,916	17,319,914	11,791,077	12,062,418	16,011,593
TOTAL	\$ 18,503,863	\$ 3,496,062	\$ 8,110,692	\$ 17,341,093	\$ 11,791,231	\$ 12,062,418	\$ 16,096,717

TABLE 35
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1994

	<u>MOWER</u>	<u>MURRAY</u>	<u>NICOLLET</u>	<u>NOBLES</u>	<u>NORMAN</u>	<u>OLMSTED</u>	<u>OTTER TAIL</u>
<u>Tax Base Value</u>							
Taxable Market Value	\$ 1,123,378,100	\$ 530,016,300	\$ 900,039,100	\$ 826,454,200	\$ 406,415,400	\$ 3,757,475,470	\$ 1,628,395,000
Net Tax Capacity (1)	16,555,893	6,850,468	12,712,099	11,855,902	5,352,367	71,504,078	25,404,679
<u>Average Tax Rate Percentage</u>							
Market Value Rate	0.00846		0.04987			0.00113	0.00835
Net Tax Capacity Rate	134.411	101.835	131.936	109.096	117.686	127.615	120.928
<u>Market Value Levy</u>							
City						\$ 5,104	
School District	\$ 95,062		\$ 448,863			37,324	\$ 135,891
TOTAL	\$ 95,062		\$ 448,863			\$ 42,428	\$ 135,891
<u>Net Tax Capacity Levy (2)</u>							
County	\$ 7,646,404	\$ 2,503,449	\$ 6,211,475	\$ 3,508,211	\$ 2,136,408	\$ 26,588,494	\$ 9,977,237
City	2,576,537	398,745	2,243,101	1,834,888	423,764	13,634,597	2,672,103
Town	997,490	423,218	479,886	495,367	272,150	1,611,474	2,268,381
School District (3)	10,189,779	3,619,530	7,109,971	6,414,884	3,251,036	45,341,557	14,631,815
Special District (4)	119,304	19,387	26,049	134,130	183,922	0	382,477
Tax Increment Financing	723,490	11,856	701,330	546,822	31,699	4,073,683	789,393
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 22,253,004	\$ 6,976,185	\$ 16,771,812	\$ 12,934,302	\$ 6,298,979	\$ 91,249,805	\$ 30,721,406
Total Levy Before Credits	\$ 22,348,066	\$ 6,976,185	\$ 17,220,675	\$ 12,934,302	\$ 6,298,979	\$ 91,292,233	\$ 30,857,297
<u>Credits</u>							
Taconite Tax Credit (5)							
Disparity Reduct. Credit							
Power Line Credit							
Agricultural Preserves Credit (6)							
County Conservation Credit							
Enterprise Zone Credit							
Disaster Credit							
TOTAL							
<u>Net Tax Payable</u>							
Market Value Taxes	\$ 95,062	\$	\$ 448,863		\$	\$ 42,428	\$ 135,891
Net Tax Capacity Taxes	22,253,004	6,976,185	16,771,812	12,934,302	6,298,979	91,249,805	30,721,406
TOTAL	\$ 22,348,066	\$ 6,976,185	\$ 17,220,675	\$ 12,934,302	\$ 6,298,979	\$ 91,292,233	\$ 30,857,297

TABLE 35
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1994

	PENNINGTON	PINE	PIPESTONE	POLK	POPE	RAMSEY	RED LAKE
<u>Tax Base Value</u>							
Taxable Market Value	\$ 277,886,400	\$ 624,008,300	\$ 335,583,500	\$ 1,159,488,300	\$ 379,645,500	\$ 16,042,931,400	\$ 127,261,500
Net Tax Capacity (1)	4,316,367	10,157,227	4,539,032	17,777,593	5,192,568	348,487,757	1,938,215
<u>Average Tax Rate Percentage</u>							
Market Value Rate	0.00141	0.00077		0.00705	0.00748		0.05000
Net Tax Capacity Rate	160.917	130.780	133.741	124.590	140.014	140.498	125.930
<u>Market Value Levy</u>							
City							
School District	\$ 3,912	\$ 4,795		\$ 81,721	\$ 28,398		\$ 63,630
TOTAL	\$ 3,912	\$ 4,795		\$ 81,721	\$ 28,398		\$ 63,630
<u>Net Tax Capacity Levy (2)</u>							
County	\$ 2,642,260	\$ 5,046,922	\$ 2,688,342	\$ 7,906,365	\$ 2,334,515	\$ 118,486,289	\$ 937,218
City	930,667	826,102	603,181	2,475,825	749,749	76,650,307	278,238
Town	178,345	898,935	205,347	1,206,143	376,720	726,946	149,118
School District (3)	3,123,525	5,848,321	2,327,529	9,685,713	3,405,889	180,044,411	1,032,658
Special District (4)	70,985	266,785	9,464	514,005	240,122	15,929,712	29,990
Tax Increment Financing	0	348,059	236,683	361,058	139,461	38,039,979	13,581
Contribution	0	0	0	0	0	59,740,074	0
Power Line	0	48,529	0	0	23,873	0	0
TOTAL	\$ 6,945,782	\$ 13,283,653	\$ 6,070,546	\$ 22,149,109	\$ 7,270,329	\$ 489,617,718	\$ 2,440,803
Total Levy Before Credits	\$ 6,949,694	\$ 13,288,448	\$ 6,070,546	\$ 22,230,830	\$ 7,298,727	\$ 489,617,718	\$ 2,504,433
<u>Credits</u>							
Taconite Tax Credit (5)	\$ 0		\$ 0	\$ 0	0		
Disparity Reduct. Credit		0		912,476	0		
Power Line Credit		9,736		0	9,677		
Agricultural Preserves Credit (6)		0		0	0		
County Conservation Credit		0		0	0		
Enterprise Zone Credit		0		0	0		
Disaster Credit		0		0	0		
TOTAL	\$ 9,736		\$ 912,476	\$ 9,677			
<u>Net Tax Payable</u>							
Market Value Taxes	\$ 3,912	\$ 4,795	\$ 81,721	\$ 28,398		\$ 63,630	
Net Tax Capacity Taxes	6,945,782	13,273,917	6,070,546	21,236,633	7,260,652	489,617,718	2,440,803
TOTAL	\$ 6,949,694	\$ 13,278,712	\$ 6,070,546	\$ 21,318,354	\$ 7,289,050	\$ 489,617,718	\$ 2,504,433

TABLE 35
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1994

	REDWOOD	RENVILLE	RICE	ROCK	ROSEAU	ST. LOUIS	SCOTT
<u>Tax Base Value</u>							
Taxable Market Value	\$ 867,622,400	\$ 1,021,723,800	\$ 1,418,882,600	\$ 448,212,300	\$ 428,801,800	\$ 4,546,517,390	\$ 2,343,134,100
Net Tax Capacity (1)	11,373,546	13,401,333	22,011,534	5,787,755	6,772,096	84,123,998	40,983,792
<u>Average Tax Rate Percentage</u>							
Market Value Rate	0.00842	0.00037	0.03733		0.06058	0.05447	0.02797
Net Tax Capacity Rate	116.700	101.446	123.682	106.769	116.686	144.764	143.258
<u>Market Value Levy</u>							
City						\$ 458,986	\$ 110,970
School District	\$ 73,060	\$ 3,768	\$ 529,729		\$ 259,753	2,017,521	544,328
TOTAL	\$ 73,060	\$ 3,768	\$ 529,729		\$ 259,753	\$ 2,476,507	\$ 655,298
<u>Net Tax Capacity Levy (2)</u>							
County	\$ 3,932,226	\$ 3,826,269	\$ 7,527,525	\$ 1,907,817	\$ 2,115,301	\$ 53,023,802	\$ 16,531,766
City	1,438,946	1,681,209	3,798,184	446,958	1,055,640	15,219,772	7,876,591
Town	577,786	744,069	910,152	413,172	336,027	3,832,583	991,980
School District (3)	6,970,520	6,999,643	13,219,227	3,291,822	4,217,307	37,748,935	22,136,238
Special District (4)	24,781	55,219	149,240	15,406	107,090	947,303	1,592,708
Tax Increment Financing	328,682	288,773	1,619,994	104,370	54,069	10,912,216	4,452,769
Contribution	0	0	0	0	0	0	5,130,524
Power Line	0	0	0	0	16,625	97,072	0
TOTAL	\$ 13,272,941	\$ 13,595,182	\$ 27,224,322	\$ 6,179,545	\$ 7,902,059	\$ 121,781,683	\$ 58,712,576
Total Levy Before Credits	\$ 13,346,001	\$ 13,598,950	\$ 27,754,051	\$ 6,179,545	\$ 8,161,812	\$ 124,258,190	\$ 59,367,874
<u>Credits</u>							
Taconite Tax Credit (5)					\$ 0	\$ 5,793,356	\$ 0
Disparity Reduct. Credit					0	0	0
Power Line Credit					3,410	3,492	0
Agricultural Preserves Credit (6)					0	0	13,276
County Conservation Credit					0	0	0
Enterprise Zone Credit					0	0	0
Disaster Credit					0	0	0
TOTAL					\$ 3,410	\$ 5,796,848	\$ 13,276
<u>Net Tax Payable</u>							
Market Value Taxes	\$ 73,060	\$ 3,768	\$ 529,729	\$ 259,753	\$ 2,476,507	\$ 655,298	
Net Tax Capacity Taxes	13,272,941	13,595,182	27,224,322	6,179,545	7,898,649	115,984,835	58,699,300
TOTAL	\$ 13,346,001	\$ 13,598,950	\$ 27,754,051	\$ 6,179,545	\$ 8,158,402	\$ 118,461,342	\$ 59,354,598

TABLE 35
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1994

	SHERBURNE	SIBLEY	STEARNS	STEELE	STEVENS	SWIFT	TODD
<u>Tax Base Value</u>							
Taxable Market Value	\$ 1,991,504,282	\$ 601,849,500	\$ 3,230,300,400	\$ 1,060,745,200	\$ 346,132,400	\$ 397,129,500	\$ 500,814,400
Net Tax Capacity (1)	52,487,010	7,053,795	58,955,603	16,997,002	4,839,731	5,365,704	6,643,900
<u>Average Tax Rate Percentage</u>							
Market Value Rate	0.02225	0.00804	0.00654		0.03530	0.01848	0.01771
Net Tax Capacity Rate	82.660	133.763	126.630	110.001	128.004	129.310	157.163
<u>Market Value Levy</u>							
City					\$ 14,761		
School District	\$ 443,117	\$ 48,403	\$ 211,149		\$ 122,185	\$ 58,633	\$ 88,683
TOTAL	\$ 443,117	\$ 48,403	\$ 211,149		\$ 122,185	\$ 73,394	\$ 88,683
<u>Net Tax Capacity Levy (2)</u>							
County	\$ 11,210,656	\$ 3,638,946	\$ 21,227,279	\$ 5,351,483	\$ 2,156,670	\$ 2,835,847	\$ 4,611,709
City	7,509,932	1,003,512	11,387,343	2,597,857	636,860	554,875	699,011
Town	1,155,333	529,037	3,768,145	477,810	207,115	285,609	805,321
School District (3)	22,080,143	3,845,570	32,221,049	8,924,757	3,063,390	2,889,572	3,983,547
Special District (4)	373,888	44,374	741,724	33,488	5,448	26,009	14,358
Tax Increment Financing	1,038,105	373,939	5,282,905	1,311,486	123,490	346,499	327,775
Contribution	0	0	0	0	0	0	0
Power Line	17,914	0	26,950	0	2,099	0	0
TOTAL	\$ 43,385,971	\$ 9,435,378	\$ 74,655,395	\$ 18,696,881	\$ 6,195,072	\$ 6,938,411	\$ 10,441,721
Total Levy Before Credits	\$ 43,829,088	\$ 9,483,781	\$ 74,866,544	\$ 18,696,881	\$ 6,317,257	\$ 7,011,805	\$ 10,530,404
<u>Credits</u>							
Taconite Tax Credit (5)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Disparity Reduct. Credit	0	0	0	0	0	0	0
Power Line Credit	4,498		13,313		918		
Agricultural Preserves Credit (6)	0		0		0		
County Conservation Credit	0		0		0		
Enterprise Zone Credit	0		0		0		
Disaster Credit	0		0		0		
TOTAL	\$ 4,498	\$ 13,313	\$ 918				
<u>Net Tax Payable</u>							
Market Value Taxes	\$ 443,117	\$ 48,403	\$ 211,149	\$ 122,185	\$ 73,394	\$ 88,683	\$ 88,683
Net Tax Capacity Taxes	43,381,473	9,435,378	74,642,082	18,696,881	6,194,154	6,938,411	10,441,721
TOTAL	\$ 43,824,590	\$ 9,483,781	\$ 74,853,231	\$ 18,696,881	\$ 6,316,339	\$ 7,011,805	\$ 10,530,404

TABLE 35
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1994

	TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
<u>Tax Base Value</u>							
Taxable Market Value	\$ 281,641,800	\$ 629,837,300	\$ 242,341,800	\$ 857,906,100	\$ 6,266,597,700	\$ 467,256,200	\$ 394,733,800
Net Tax Capacity (1)	3,763,722	8,369,816	3,892,382	9,077,608	113,864,999	6,260,126	5,295,521
<u>Average Tax Rate Percentage</u>							
Market Value Rate	0.00850	0.00498	0.01419	0.00084	0.00700	0.03011	
Net Tax Capacity Rate	114.130	141.627	168.828	129.801	124.962	127.381	110.325
<u>Market Value Levy</u>							
City	\$ 0	\$ 0					
School District	\$ 23,927	\$ 31,349	\$ 34,389	\$ 5,529	\$ 438,595	\$ 140,706	
TOTAL	\$ 23,927	\$ 31,349	\$ 34,389	\$ 5,529	\$ 438,595	\$ 140,706	
<u>Net Tax Capacity Levy (2)</u>							
County	\$ 1,647,134	\$ 4,606,207	\$ 3,007,235	\$ 4,632,559	\$ 29,435,629	\$ 3,023,934	\$ 2,343,629
City	389,108	1,453,305	677,665	1,162,382	18,958,959	789,665	310,996
Town	137,169	487,811	240,033	421,736	2,840,522	366,936	248,343
School District (3)	2,058,914	4,784,836	2,561,113	5,473,362	63,783,546	3,445,026	2,877,521
Special District (4)	30,788	56,482	9,994	20,918	4,882,823	14,164	30,232
Tax Increment Financing	23,315	465,249	75,402	71,844	7,519,300	334,514	31,556
Contribution	0	0	0	0	14,842,573	0	0
Power Line	9,091	0	0	0	24,528	0	0
TOTAL	\$ 4,295,519	\$ 11,853,890	\$ 6,571,442	\$ 11,782,801	\$ 142,287,880	\$ 7,974,239	\$ 5,842,277
Total Levy Before Credits	\$ 4,319,446	\$ 11,885,239	\$ 6,605,831	\$ 11,788,330	\$ 142,726,475	\$ 8,114,945	\$ 5,842,277
<u>Credits</u>							
Taconite Tax Credit (5)	\$ 0			\$ 0	\$ 0		\$ 0
Disparity Reduct. Credit	0			0	0		63,962
Power Line Credit	6,937			0	13,301		0
Agricultural Preserves Credit (6)	0			0	17,680		0
County Conservation Credit	0			123,879	0		0
Enterprise Zone Credit	0			0	0		23,988
Disaster Credit	0			0	0		0
TOTAL	\$ 6,937			\$ 123,879	\$ 30,981		\$ 87,950
<u>Net Tax Payable</u>							
Market Value Taxes	\$ 23,927	\$ 31,349	\$ 34,389	\$ 5,529	\$ 438,595	\$ 140,706	
Net Tax Capacity Taxes	4,288,582	11,853,890	6,571,442	11,658,922	142,256,899	7,974,239	5,754,327
TOTAL	\$ 4,312,509	\$ 11,885,239	\$ 6,605,831	\$ 11,664,451	\$ 142,695,494	\$ 8,114,945	\$ 5,754,327

TABLE 35
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY TAXING DISTRICT
TAXES PAYABLE 1994

	WINONA	WRIGHT	YELLOW MEDICINE	STATEWIDE TOTAL
<u>Tax Base Value</u>				
Taxable Market Value	\$ 1,172,752,200	\$ 2,522,417,300	\$ 527,274,500	\$ 161,871,712,146
Net Tax Capacity (1)	19,307,302	48,638,744	6,594,359	3,157,983,863
<u>Average Tax Rate Percentage</u>				
Market Value Rate	0.00062	0.03712	0.01167	0.01168
Net Tax Capacity Rate	121.404	113.214	126.569	128.175
<u>Market Value Levy</u>				
City			\$	1,286,376
School District	\$ 7,274	\$ 936,331	\$ 61,541	17,614,506
TOTAL	\$ 7,274	\$ 936,331	\$ 61,541	18,900,882
<u>Net Tax Capacity Levy (2)</u>				
County	\$ 7,212,747	\$ 14,800,529	\$ 3,259,008	1,048,695,414
City	4,544,257	6,082,409	628,339	547,962,852
Town	781,266	3,030,245	427,115	69,218,806
School District (3)	9,451,936	27,681,723	3,849,264	1,650,420,411
Special District (4)	207,075	548,385	59,426	93,380,310
Tax Increment Financing	1,242,648	2,900,913	123,256	268,517,539
Contribution	0	0	0	369,069,172
Power Line	0	21,448	0	491,628
TOTAL	\$ 23,439,929	\$ 55,065,652	\$ 8,346,408	4,047,756,132
Total Levy Before Credits	\$ 23,447,203	\$ 56,001,983	\$ 8,407,949	4,066,657,014
<u>Credits</u>				
Taconite Tax Credit (5)	\$ 0	\$ 0	\$	11,439,498
Disparity Reduct. Credit	0	0		4,443,778
Power Line Credit	0	9,272		137,208
Agricultural Preserves Credit (6)	0	0		288,808
County Conservation Credit	52,228	15,227		191,334
Enterprise Zone Credit	0	0		23,988
Disaster Credit	0	0		0
TOTAL	\$ 52,228	\$ 24,499	\$	16,524,614
<u>Net Tax Payable</u>				
Market Value Taxes	\$ 7,274	\$ 936,331	\$ 61,541	18,900,882
Net Tax Capacity Taxes	23,387,701	55,041,153	8,346,408	4,031,231,518
TOTAL	\$ 23,394,975	\$ 55,977,484	\$ 8,407,949	4,050,132,400

(1) Includes tax increment financing values where there are tax increment financing levies.

(2) Excludes special assessments.

(3) Includes Technical Colleges, namely #287, #916 and #917.

(4) Includes:
Economic Development Authorities,
Hospital Districts, Housing and
Redevelopment Authorities, Metro-
politan Council, Metropolitan
Mosquito Control Commission,
Regional Transit Board, Park
Districts, Port Authorities,
Regional Development Commissions,
Regional Railroad Authorities,
Regional Sanitary Sewer Districts,
St Cloud Metropolitan Transit
Commission, Watershed Districts,
Miscellaneous Districts

(5) Includes the following
amount of Supplementary
Homestead Credit:

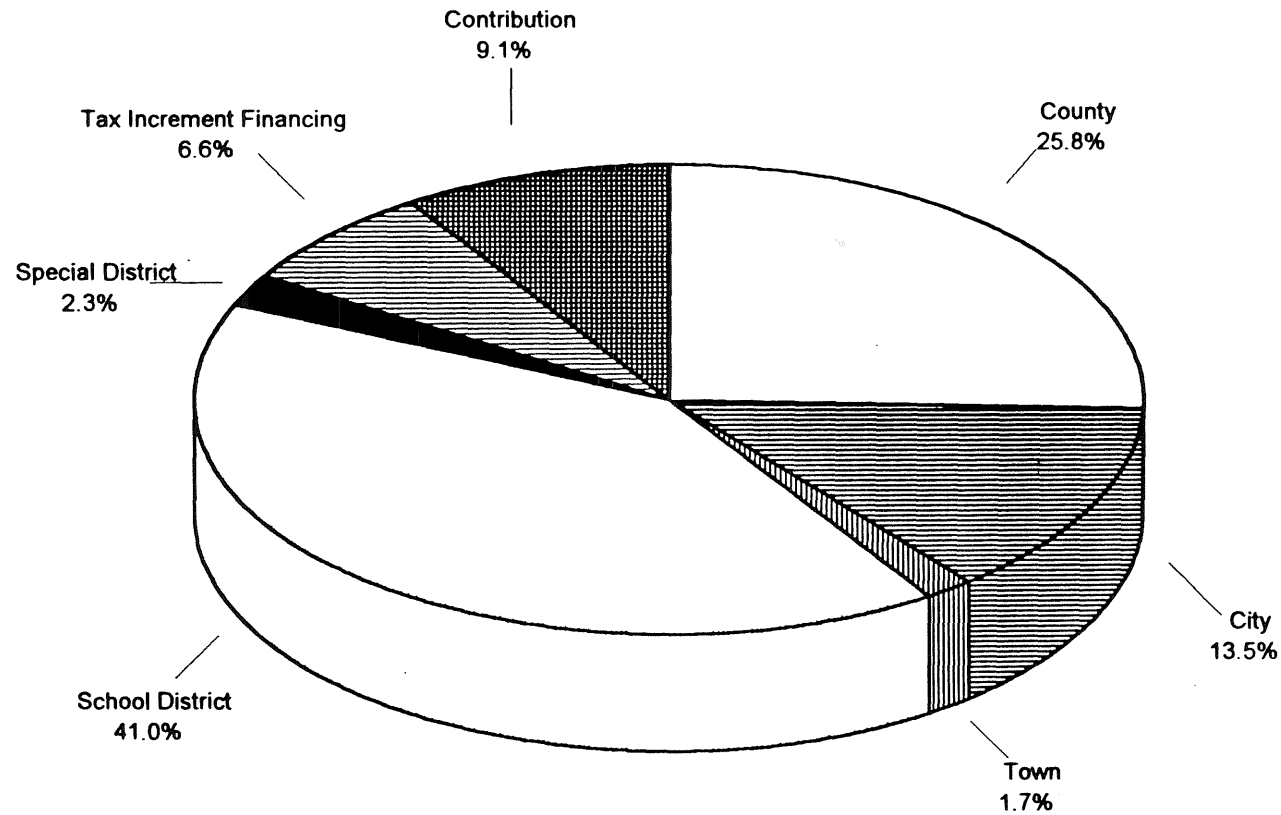
Aitkin \$ 1,327
Itasca 288,110
St. Louis 125,431

\$ 414,868

(6) Agricultural Preserves Credit
is in 7-county metro area only.

Figure 3

Total Real and Personal Property Tax
By Taxing District For Payable Year 1994



TOTAL GROSS TAX = \$4,066,657,014 *(Includes Market Value Based and Net Tax Capacity Based Taxes)*

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 36 through 40 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 services & income maintenance programs, general assistance, aid to dependent children, aid to blind and disabled persons, medical assistance, purchase and delivery of social services.
County and/or Regional Library	County library, contracts for library service.

Miscellaneous

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

County Special Assessments.....

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

CITY/TOWNSHIP LEVIES

<u>Column Heading</u>	<u>Items Included Within Column Heading</u>
General Revenue	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, tort liability insurance.
Indebtedness	General obligations, state loans, hospitals, parking facilities, water, sewer bonds, indebtedness of dissolved villages, and all other debt within any fund.
Road and Bridge	Road work, road drainage, 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 - 1993 Payable 1994".

<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, including #287, #916 and #917.	
Debt Service	Debt Service payments on bonds.
Other.....	All technical college costs except debt.

School district levies in this bulletin also include levy amounts for 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 the 1993 Tax Levy Authorizations and Limitations manual and its 1994 Supplement as prepared and published by the Department of Revenue.

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

TABLE 36
TOTAL COUNTY GOVERNMENT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1994

COUNTY	GENERAL REVENUE	INDEBT- EDNESS	ROAD AND BRIDGE	WELFARE	COUNTY AND/OR REGIONAL LIBRARY	MISCEL- LANEOUS	TOTAL COUNTY LEVY EXCLUDING SPECIAL ASSESSMENTS	COUNTY SPECIAL ASSESSMENTS	INCLUDING SPECIAL ASSESSMENTS
AITKIN	\$ 2,519,076	\$ 189,096	\$ 1,020,960	\$ 1,220,219	\$ 78,377	\$0	\$ 5,027,728	\$0	\$ 5,027,728
ANOKA	14,342,331	2,596,445	5,056,299	10,830,590	2,814,616	2,080,426	37,720,707	4,129,305	41,850,012
BECKER	4,015,540	190,068	1,116,180	2,338,363	85,311	64,171	7,809,633	445,237	8,254,870
BELTRAMI	3,188,478	338,192	906,804	2,848,691	83,633	0	7,365,798	950,656	8,316,454
BENTON	3,196,775	336,610	790,458	1,766,761	221,740	0	6,312,344	24,648	6,336,992
BIG STONE	762,869	0	286,897	386,722	20,086	0	1,456,574	92,575	1,549,149
BLUE EARTH	3,644,350	884,872	3,021,759	2,870,868	221,957	824,573	11,468,379	718,580	12,186,959
BROWN	2,273,579	213,310	699,395	1,132,724	0	0	4,319,008	353,580	4,672,588
CARLTON	3,681,392	298,749	1,458,539	2,474,347	51,853	0	7,964,880	0	7,964,880
CARVER	5,914,923	1,287,811	2,203,411	2,820,437	0	33,910	12,260,492	715,546	12,976,038
CASS	3,986,728	500,270	1,137,185	2,345,672	139,633	0	8,109,488	732,247	8,841,735
CHIPPEWA	1,312,137	0	614,427	1,185,167	112,913	0	3,224,644	398,646	3,623,290
CHISAGO	4,527,713	666,988	1,148,865	1,619,715	135,716	0	8,098,997	647,005	8,746,002
CLAY	3,878,666	81,027	1,173,134	4,047,397	125,770	0	9,305,994	2,204,066	11,510,060
CLEARWATER	1,734,128	146,306	475,780	896,151	37,439	0	3,289,804	296,762	3,586,566
COOK	1,583,011	44,887	533,558	381,909	48,455	86,556	2,678,376	0	2,678,376
COTTONWOOD	2,156,931	0	588,949	833,506	33,247	0	3,612,633	152,886	3,765,519
CROW WING	5,581,898	342,445	1,777,359	3,340,988	214,341	56,830	11,313,861	447,573	11,761,434
DAKOTA	20,536,345	3,821,499	4,565,610	18,497,952	3,104,216	3,706,714	54,232,336	3,668	54,236,004
DODGE	1,590,439	0	714,211	476,203	33,816	12,912	2,827,581	83,647	2,911,228
DOUGLAS	3,081,273	983,226	1,029,242	1,767,983	143,728	0	7,005,452	34,397	7,039,849
FARIBAULT	1,647,989	196,627	854,509	597,885	103,253	0	3,400,263	391,912	3,792,175
FILLMORE	1,878,263	102,806	612,736	526,158	45,487	0	3,165,450	0	3,165,450
FREEBORN	2,671,123	27,406	898,371	2,960,925	78,105	138,280	6,774,210	886,478	7,660,688
GOODHUE	3,836,368	202,514	2,788,209	2,201,310	178,358	951,956	10,158,715	0	10,158,715
GRANT	1,006,063	0	388,608	359,987	0	0	1,754,658	55,820	1,810,478
HENNEPIN	137,845,486	16,757,547	0	124,508,735	19,366,980	0	298,478,748	0	298,478,748
HOUSTON	1,832,587	0	561,821	595,742	24,994	0	3,015,144	0	3,015,144
HUBBARD	1,936,985	119,033	925,592	1,060,195	78,225	0	4,120,030	1,014,090	5,134,120

TABLE 36
TOTAL COUNTY GOVERNMENT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1994

COUNTY	GENERAL REVENUE	INDEBT- EDNESS	ROAD AND BRIDGE	WELFARE	COUNTY AND/OR REGIONAL LIBRARY	MISCEL- LANEOUS	TOTAL COUNTY LEVY EXCLUDING SPECIAL ASSESSMENTS	COUNTY SPECIAL ASSESSMENTS	INCLUDING SPECIAL ASSESSMENTS
ISANTI	2,694,718	684,711	859,977	1,653,354	102,654	0	5,995,414	0	5,995,414
ITASCA	4,751,502	1,338,829	4,283,470	4,634,658	222,694	0	15,231,153	0	15,231,153
JACKSON	1,865,010	142,503	786,653	867,570	73,599	0	3,735,335	336,554	4,071,889
KANABEC	1,449,788	0	764,784	817,992	0	0	3,032,564	204,120	3,236,684
KANDIYOHI	2,734,424	511,197	1,317,315	3,698,680	116,600	128,867	8,507,083	1,186,966	9,694,049
KITTSO	1,050,464	0	380,514	199,206	0	0	1,630,184	472,131	2,102,315
KOOCHICHING	1,166,556	77,994	325,511	1,010,859	0	0	2,580,920	201,061	2,781,981
LAC QUI PARLE	725,695	0	509,304	450,353	33,966	0	1,719,318	254,339	1,973,657
LAKE	1,602,733	232,499	755,132	1,117,307	44,574	0	3,752,245	0	3,752,245
LAKE / WOODS	537,477	115,543	231,798	319,193	0	0	1,204,011	326,080	1,530,091
LE SUEUR	1,563,504	0	1,524,264	1,081,409	160,530	316,704	4,646,411	146,055	4,792,466
LINCOLN	924,465	82,482	510,028	547,592	19,630	0	2,084,197	324,511	2,408,708
LYON	2,458,912	0	1,078,979	1,583,411	112,901	0	5,234,203	360,990	5,595,193
MCLEOD	2,284,122	481,781	1,058,408	2,052,679	71,518	0	5,948,508	44,247	5,992,755
MAHNOMEN	1,546,950	21,283	211,277	287,641	11,556	0	2,078,707	177,052	2,255,759
MARSHALL	938,336	0	580,744	412,602	0	0	1,931,682	697,465	2,629,147
MARTIN	2,098,182	116,243	1,014,520	960,464	345,083	143,605	4,678,097	942,496	5,620,593
MEEKER	1,778,634	118,435	710,342	1,223,292	66,634	0	3,897,337	81,327	3,978,664
MILLE LACS	2,836,640	170,946	562,689	1,785,305	82,039	415	5,438,034	193,662	5,631,696
MORRISON	2,745,681	754,295	1,457,205	1,661,407	0	0	6,618,588	373,089	6,991,677
MOWER	3,660,837	0	1,431,474	2,412,633	141,460	0	7,646,404	288,436	7,934,840
MURRAY	1,352,816	80,210	376,296	658,350	35,777	0	2,503,449	440,810	2,944,259
NICOLLET	3,029,517	489,849	856,082	1,740,031	95,996	0	6,211,475	453,717	6,665,192
NOBLES	1,709,370	0	644,241	933,471	221,129	0	3,508,211	44,106	3,552,317
NORMAN	961,903	0	573,305	506,633	0	94,567	2,136,408	676,822	2,813,230
OLMSTED	12,997,956	755,590	4,055,990	8,310,113	468,845	0	26,588,494	26,443	26,614,937
OTTER TAIL	5,032,850	406,058	970,735	3,442,000	125,594	0	9,977,237	1,054,303	11,031,540
PENNINGTON	1,422,725	90,488	368,459	760,588	0	0	2,642,260	107,442	2,749,702
PINE	2,793,315	193,863	891,152	1,168,592	0	0	5,046,922	0	5,046,922

TABLE 36
TOTAL COUNTY GOVERNMENT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1994

COUNTY	GENERAL REVENUE	INDEBT- EDNESS	ROAD AND BRIDGE	WELFARE	COUNTY AND/OR REGIONAL LIBRARY	MISCEL- LANEOUS	TOTAL COUNTY LEVY EXCLUDING SPECIAL ASSESSMENTS	COUNTY SPECIAL ASSESSMENTS	INCLUDING SPECIAL ASSESSMENTS
PIESTONE	1,355,557	285,453	433,056	591,295	22,981	0	2,688,342	119,802	2,808,144
POLK	3,131,025	0	1,827,521	2,784,098	163,721	0	7,906,365	1,160,283	9,066,648
POPE	1,258,533	99,002	386,560	558,395	32,025	0	2,334,515	194,466	2,528,981
RAMSEY	58,082,856	9,286,872	0	47,145,062	3,971,499	0	118,486,289	0	118,486,289
RED LAKE	535,904	0	261,015	140,299	0	0	937,218	51,450	988,668
REDWOOD	2,025,721	0	850,502	999,966	56,037	0	3,932,226	472,442	4,404,668
RENVILLE	1,646,523	0	782,367	1,337,277	60,102	0	3,826,269	350,103	4,176,372
RICE	3,292,777	220,327	1,223,664	2,637,144	153,613	0	7,527,525	432,943	7,960,468
ROCK	942,092	0	460,648	443,942	56,949	4,186	1,907,817	405,082	2,312,899
ROSEAU	1,138,823	0	519,764	456,714	0	0	2,115,301	165,845	2,281,146
ST LOUIS	20,646,354	1,985,347	10,397,732	19,732,718	261,651	0	53,023,802	9,197	53,032,999
SCOTT	8,149,418	728,453	4,367,662	2,874,263	411,970	0	16,531,766	35,786	16,567,552
SHERBURNE	6,641,372	10,807	1,591,255	2,564,944	402,278	0	11,210,656	20,687	11,231,343
SIBLEY	1,721,989	138,348	767,984	1,010,625	0	0	3,638,946	560,950	4,199,896
STEARNS	9,505,757	2,624,144	2,918,333	5,517,318	661,727	0	21,227,279	211,948	21,439,227
STEELE	2,907,063	181,015	796,018	1,370,021	97,366	0	5,351,483	886,482	6,237,965
STEVENS	1,058,701	0	454,938	618,221	24,810	0	2,156,670	163,013	2,319,683
SWIFT	1,231,105	0	520,926	954,685	29,080	100,051	2,835,847	545,571	3,381,418
TODD	2,032,969	146,107	1,032,833	1,274,386	125,414	0	4,611,709	205,080	4,816,789
TRAVERSE	822,015	0	462,766	341,410	0	20,943	1,647,134	136,323	1,783,457
WABASHA	2,390,184	227,258	812,562	1,176,203	0	0	4,606,207	3,351	4,609,558
WADENA	1,621,529	74,788	419,939	870,701	20,278	0	3,007,235	197,801	3,205,036
WASECA	2,352,867	176,984	874,133	1,105,254	123,321	0	4,632,559	275,880	4,908,439
WASHINGTON	14,813,631	3,834,691	2,201,499	6,656,712	1,929,096	0	29,435,629	2,130,933	31,566,562
WATONWAN	1,491,970	0	389,920	903,421	238,623	0	3,023,934	54,966	3,078,900
WILKIN	1,148,001	48,845	551,060	595,723	0	0	2,343,629	242,610	2,586,239
WINONA	3,960,834	0	1,615,892	1,450,884	185,137	0	7,212,747	275,706	7,488,453
WRIGHT	6,709,252	1,462,519	1,874,127	4,048,322	639,307	67,002	14,800,529	99,930	14,900,459
YELLOW MEDICINE	1,180,306	14,054	1,180,305	846,194	38,149	0	3,259,008	146,683	3,405,691
STATEWIDE TOTAL	\$ 480,673,656	\$ 58,737,547	\$ 106,414,497	\$ 354,196,884	\$ 39,840,162	\$ 8,832,668	\$ 1,048,695,414	\$ 33,748,861	\$ 1,082,444,275

TABLE 37
CITY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1994⁽¹⁾

COUNTY	GENERAL	INDEBTEDNESS	ROAD & BRIDGE	MISCEL- LANEOUS	CITY LEVY EXCLUDING SPECIAL ASSESSMENTS			CITY SPECIAL ASSESSMENTS	TOTAL CITY LEVY INCLUDING SPECIAL ASSESSMENTS
					NET TAX CAPACITY BASED LEVY	MARKET VALUE BASED LEVY	TOTAL CITY LEVY		
AITKIN	206,756	43,032	71,501	0	321,289	11,001	332,290	57,278	389,568
ANOKA	20,616,035	1,322,242	0	67,675	22,005,952	0	22,005,952	6,945,031	28,950,983
BECKER	177,815	244,573	12,074	664,599	1,099,061	0	1,099,061	521,587	1,620,648
BELTRAMI	847,652	110,061	12,607	0	970,320	0	970,320	259,640	1,229,960
BENTON	1,914,058	462,108	84,260	73,015	2,533,441	0	2,533,441	822,443	3,355,884
BIG STONE	367,658	70,415	14,810	7,012	459,895	0	459,895	53,547	513,442
BLUE EARTH	3,056,699	1,794,209	10,650	754,773	5,616,331	0	5,616,331	1,500,863	7,117,194
BROWN	1,166,794	914,295	112,254	9,997	2,203,340	0	2,203,340	431,437	2,634,777
CARLTON	1,454,454	532,455	0	312,242	2,299,151	0	2,299,151	73,606	2,372,757
CARVER	4,542,213	1,068,718	1,862	0	5,612,793	8,921	5,621,714	2,793,942	8,415,656
CASS	920,252	176,756	53,710	0	1,150,718	0	1,150,718	140,951	1,291,669
CHIPPEWA	904,838	381,969	0	0	1,286,807	0	1,286,807	173,138	1,459,945
CHISAGO	1,810,720	417,654	12,001	0	2,240,375	0	2,240,375	731,411	2,971,786
CLAY	2,019,170	776,678	0	0	2,795,848	0	2,795,848	522,106	3,317,954
CLEARWATER	156,950	43,441	0	0	200,391	0	200,391	15,376	215,767
COOK	243,837	119,604	0	0	363,441	0	363,441	52,953	416,394
COTTONWOOD	611,189	280,809	77,674	0	969,672	0	969,672	222,009	1,191,681
CROW WING	3,189,652	1,062,433	55,574	286,872	4,594,531	0	4,594,531	917,683	5,512,214
DAKOTA	35,690,049	7,871,827	0	508,099	44,069,975	0	44,069,975	13,344,838	57,414,813
DODGE	1,101,466	192,050	0	0	1,293,516	0	1,293,516	158,585	1,452,101
DOUGLAS	1,303,671	262,046	7,346	47,823	1,620,886	150,333	1,771,219	186,023	1,957,242
FARIBAULT	822,815	392,596	0	205,544	1,420,955	0	1,420,955	351,941	1,772,896
FILLMORE	1,122,003	619,038	0	0	1,741,041	6,895	1,747,936	177,708	1,925,644
FREEBORN	1,695,762	111,925	2,028	20,621	1,830,336	0	1,830,336	347,923	2,178,259
GOODHUE	9,692,361	981,113	0	78,067	10,751,541	0	10,751,541	886,169	11,637,710
GRANT	407,724	24,000	0	13,340	445,064	0	445,064	59,747	504,811
HENNEPIN	183,372,446	20,628,815	0	127,090	204,128,351	519,405	204,647,756	31,860,606	236,508,362
HOUSTON	502,438	595,707	0	0	1,098,145	0	1,098,145	206,811	1,304,956
HUBBARD	212,663	49,769	15,034	70,234	347,700	0	347,700	65,294	412,994
ISANTI	1,094,906	395,995	0	0	1,490,901	0	1,490,901	260,549	1,751,450

TABLE 37 CITY TAX LEVIES BY MAJOR PURPOSE TAXES PAYABLE 1994⁽¹⁾

COUNTY	GENERAL	INDEBTEDNESS	ROAD & BRIDGE	MISCEL- LANEOUS	CITY LEVY EXCLUDING SPECIAL ASSESSMENTS			CITY SPECIAL ASSESSMENTS	TOTAL CITY LEVY INCLUDING SPECIAL ASSESSMENTS
					NET TAX CAPACITY BASED LEVY	MARKET VALUE BASED LEVY	TOTAL CITY LEVY		
ITASCA	2,706,927	279,981	232,996	52,353	3,272,257	0	3,272,257	337,979	3,610,236
JACKSON	414,852	139,315	32,470	117,405	704,042	0	704,042	97,468	801,510
KANABEC	166,738	58,321	0	572	225,631	0	225,631	27,253	252,884
KANDIYOHI	2,004,442	542,292	63,466	19,453	2,629,653	0	2,629,653	857,929	3,487,582
KITTSON	208,573	142,311	0	0	350,884	0	350,884	192,400	543,284
KOOCHICHING	1,018,382	38,048	0	359,307	1,415,737	0	1,415,737	36,027	1,451,764
LAC QUI PARLE	519,072	25,000	85,262	0	629,334	0	629,334	75,151	704,485
LAKE	489,798	150,774	0	104,362	744,934	0	744,934	22,666	767,600
LAKE/WOODS	86,856	0	0	0	86,856	0	86,856	4,598	91,454
LE SUEUR	659,320	785,043	27,937	441,408	1,913,708	0	1,913,708	310,865	2,224,573
LINCOLN	243,019	18,846	0	0	261,865	0	261,865	13,687	275,552
LYON	1,598,302	293,596	0	385,019	2,276,917	0	2,276,917	302,182	2,579,099
MAHNOMEN	2,279,466	1,337,771	0	0	3,617,237	0	3,617,237	999,806	4,617,043
MARSHALL	106,014	96,863	0	0	202,877	0	202,877	90,599	293,476
MARTIN	360,096	0	0	35,300	395,396	0	395,396	8,048	403,444
MCLEOD	942,564	633,069	0	419,164	1,994,797	0	1,994,797	537,717	2,532,514
MEEKER	806,298	175,841	0	0	982,139	0	982,139	91,166	1,073,305
MILLE LACS	639,623	296,324	0	19,902	955,849	0	955,849	275,227	1,231,076
MORRISON	559,327	510,014	46,016	24,036	1,139,393	0	1,139,393	286,217	1,425,610
MOWER	1,912,528	651,114	5,587	7,308	2,576,537	0	2,576,537	271,036	2,847,573
MURRAY	330,412	49,404	12,929	6,000	398,745	0	398,745	42,673	441,418
NICOLLET	1,547,004	696,097	0	0	2,243,101	0	2,243,101	510,452	2,753,553
NOBLES	1,243,379	586,379	5,130	0	1,834,888	0	1,834,888	245,914	2,080,802
NORMAN	384,723	39,041	0	0	423,764	0	423,764	78,140	501,904
OLMSTED	13,195,656	438,941	0	0	13,634,597	5,104	13,639,701	992,346	14,632,047
OTTER TAIL	2,074,470	578,084	19,536	13	2,672,103	0	2,672,103	334,095	3,006,198
PENNINGTON	748,332	182,335	0	0	930,667	0	930,667	269,224	1,199,891
PINE	542,667	190,266	43,312	49,857	826,102	0	826,102	109,737	935,839
PIPESTONE	397,679	186,498	19,004	0	603,181	0	603,181	95,392	698,573
POLK	2,221,992	243,290	10,543	0	2,475,825	0	2,475,825	859,971	3,335,796

TABLE 37
CITY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1994⁽¹⁾

COUNTY	GENERAL	INDEBTEDNESS	ROAD & BRIDGE	MISCEL- LANEOUS	CITY LEVY EXCLUDING SPECIAL ASSESSMENTS			CITY SPECIAL ASSESSMENTS	TOTAL CITY LEVY INCLUDING SPECIAL ASSESSMENTS
					NET TAX CAPACITY BASED LEVY	MARKET VALUE BASED LEVY	TOTAL CITY LEVY		
POPE	528,547	130,530	9,000	81,672	749,749	0	749,749	56,960	806,709
RAMSEY	56,860,636	18,293,969	0	1,495,702	76,650,307	0	76,650,307	23,564,551	100,214,858
RED LAKE	198,734	79,504	0	0	278,238	0	278,238	29,223	307,461
REDWOOD	996,178	442,768	0	0	1,438,946	0	1,438,946	133,903	1,572,849
RENVILLE	914,087	632,626	0	134,496	1,681,209	0	1,681,209	333,382	2,014,591
RICE	2,872,637	896,218	29,329	0	3,798,184	0	3,798,184	763,688	4,561,872
ROCK	213,235	218,737	14,986	0	446,958	0	446,958	61,705	508,663
ROSEAU	787,981	267,659	0	0	1,055,640	0	1,055,640	220,296	1,275,936
SCOTT	11,189,127	3,126,578	40,810	863,257	15,219,772	458,986	15,678,758	987,699	16,666,457
SHERBURNE	6,650,665	1,225,926	0	0	7,876,591	110,970	7,987,561	2,600,729	10,588,290
SIBLEY	5,673,457	1,547,673	0	288,802	7,509,932	0	7,509,932	1,764,573	9,274,505
ST. LOUIS	535,825	467,687	0	0	1,003,512	0	1,003,512	181,517	1,185,029
STEARNS	9,240,034	1,564,274	40,994	542,041	11,387,343	0	11,387,343	2,088,544	13,475,887
STEELE	2,153,264	444,593	0	0	2,597,857	0	2,597,857	44,412	2,642,269
STEVENS	540,935	57,521	0	38,404	636,860	0	636,860	97,010	733,870
SWIFT	249,099	140,011	34,273	131,492	554,875	14,761	569,636	26,428	596,064
TODD	356,757	274,844	45,283	22,127	699,011	0	699,011	174,136	873,147
TRAVERSE	191,594	95,773	19,310	82,431	389,108	0	389,108	82,531	471,639
WABASHA	891,385	558,046	3,874	0	1,453,305	0	1,453,305	310,002	1,763,307
WADENA	449,084	168,554	23,873	36,154	677,665	0	677,665	106,054	783,719
WASECA	1,025,907	131,449	5,026	0	1,162,382	0	1,162,382	184,821	1,347,203
WASHINGTON	16,334,947	2,520,435	103,577	0	18,958,959	0	18,958,959	6,922,352	25,881,311
WATONWAN	573,775	215,890	0	0	789,665	0	789,665	88,136	877,801
WILKIN	199,969	104,029	0	6,998	310,996	0	310,996	197,172	508,168
WINONA	3,422,836	1,101,718	15,000	4,703	4,544,257	0	4,544,257	679,662	5,223,919
WRIGHT	4,327,042	1,478,927	276,440	0	6,082,409	0	6,082,409	1,341,574	7,423,983
YELLOW MEDICINE	409,449	218,890	0	0	628,339	0	628,339	113,136	741,475
STATEWIDE TOTAL	449,420,743	87,716,020	1,809,348	9,016,741	547,962,852	1,286,376	549,249,228	115,671,356	664,920,584

(1) See explanation on page 189.

TABLE 38
TOWN TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1994 (1)

COUNTY	GENERAL TORT	GENERAL ALL OTHER	INDEBTEDNESS	ROAD AND BRIDGE	MISCELLANEOUS	TOTAL TOWN LEVY EXCLUDING SPECIAL ASSESSMENTS	TOWN SPECIAL ASSESSMENT	TOTAL TOWN LEVY INCLUDING SPECIAL ASSESSMENTS
AITKIN	0	421,880	0	661,076	0	1,082,956	8,229	1,091,185
ANOKA	0	851,441	30,042	0	96	881,579	165,409	1,046,988
BECKER	0	251,906	0	763,134	108,569	1,123,608	19,656	1,143,264
BELTRAMI	0	442,697	0	517,555	0	960,252	46,385	1,006,637
BENTON	0	200,431	0	294,101	0	494,532	3,932	498,464
BIG STONE	25,274	0	0	117,690	12,010	154,974	0	154,974
BLUE EARTH	0	71,163	0	975,876	78,785	1,125,824	159,115	1,284,939
BROWN	0	102,952	0	292,261	649	395,862	4,143	400,005
CARLTON	0	349,822	77,948	652,642	0	1,080,412	70,059	1,150,471
CARVER	0	506,842	23,075	458,482	18,956	1,007,356	137,392	1,144,748
199 CASS	399,672	278,204	0	905,899	0	1,581,775	33,511	1,615,286
CHIPPEWA	0	108,639	0	246,478	9,556	364,673	2,795	367,468
CHISAGO	0	505,649	0	701,147	0	1,206,796	104,986	1,311,782
CLAY	0	212,507	31,111	314,542	0	558,160	448,014	1,006,174
CLEARWATER	0	129,438	1,042	121,398	0	251,878	29,258	281,136
COOK	0	71,831	0	3,298	4,400	79,530	0	79,530
COTTONWOOD	0	99,843	6,135	341,585	0	447,564	3,975	451,539
CROW WING	0	733,551	0	1,044,065	0	1,777,616	40,563	1,818,179
DAKOTA	0	301,733	6,551	563,736	179,791	1,051,810	79,797	1,131,607
DODGE	0	103,613	0	395,754	0	499,367	12,979	512,346
DOUGLAS	0	528,582	141,973	613,637	579	1,284,772	706,792	1,991,564
FARIBAUT	0	218,415	0	475,349	0	693,764	404	694,168
FILLMORE	184,404	31,660	31,520	612,910	0	860,493	0	860,493
FREEBORN	0	104,132	0	501,770	85,587	691,489	11,136	702,625
GOODHUE	264,551	85,181	14,294	1,101,113	11,384	1,476,523	24,926	1,501,449
GRANT	0	58,148	0	140,171	0	198,319	22,501	220,820
HENNEPIN	0	270,538	0	0	0	270,538	79,618	350,156
HOUSTON	0	195,045	0	352,858	0	547,903	1,860	549,763
HUBBARD	0	348,052	0	586,338	101,934	1,036,324	55,635	1,091,959
ISANTI	0	335,391	0	711,431	0	1,046,822	4,026	1,050,848

TABLE 38
TOWN TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1994 (1)

COUNTY	GENERAL TORT	GENERAL ALL OTHER	INDEBTEDNESS	ROAD AND BRIDGE	MISCELLANEOUS	TOTAL TOWN LEVY EXCLUDING SPECIAL ASSESSMENTS	TOWN SPECIAL ASSESSMENT	TOTAL TOWN LEVY INCLUDING SPECIAL ASSESSMENTS
ITASCA	0	1,058,286	4,593	854,673	2,722	1,920,274	0	1,920,274
JACKSON	0	42,821	0	604,934	3,003	650,758	2,304	653,062
KANABEC	0	94,735	0	166,546	52,163	313,443	220	313,663
KANDIYOHI	0	293,414	6,220	571,864	0	871,498	62,490	933,988
KITTSO	0	65,579	0	277,323	23,057	365,960	0	365,960
KOOCHICHING	0	40,531	0	0	0	40,531	0	40,531
LAC QUI PARLE	0	64,011	0	254,546	5,995	324,552	692	325,244
LAKE	0	118,048	0	205,584	34,940	358,573	2,203	360,776
LAKE OF WOOD	0	0	0	137,256	29,823	167,079	0	167,079
LE SUEUR	0	179,558	0	283,327	109,337	572,222	40,010	612,232
200 LINCOLN	44,116	0	0	162,587	0	206,703	930	207,633
LYON	0	67,907	0	284,359	0	352,266	19,326	371,592
MCLEOD	0	258,025	0	317,991	0	576,016	3,459	579,475
MAHNOMEN	0	41,884	0	94,717	0	136,601	500	137,101
MARSHALL	166,745	0	0	432,949	27,664	627,358	25,037	652,395
MARTIN	0	0	0	723,087	0	723,087	3,213	726,300
MEEKER	136,708	137,785	151,431	626,565	870	1,053,360	22,149	1,075,509
MILLE LAC	0	114,362	0	292,603	74,120	481,085	28,713	509,798
MORRISON	0	328,622	0	610,512	0	939,134	81,867	1,021,001
MOWER	0	286,796	0	710,694	0	997,490	2,591	1,000,081
MURRAY	0	140,659	0	280,085	2,474	423,218	8,755	431,973
NICOLLET	19,692	61,427	0	398,767	0	479,886	7,382	487,268
NOBLES	0	92,332	0	403,035	0	495,367	16,116	511,483
NORMAN	0	40,062	0	232,088	0	272,150	35,302	307,452
OLMSTED	0	619,655	0	991,819	0	1,611,474	43,618	1,655,092
OTTERTAIL	0	663,059	0	1,605,322	0	2,268,381	63,272	2,331,653
PENNINGTON	0	69,748	0	108,597	0	178,345	14,780	193,125
PINE	246,831	151,056	0	496,451	4,597	898,935	40,818	939,553
PIPESTONE	0	51,618	0	153,729	0	205,347	104	205,451
POLK	0	360,133	0	845,023	987	1,206,143	9,667	1,215,810

TABLE 38
TOWN TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1994 (1)

COUNTY	GENERAL TORT	GENERAL ALL OTHER	INDEBTEDNESS	ROAD AND BRIDGE	MISCELLANEOUS	TOTAL TOWN LEVY EXCLUDING SPECIAL ASSESSMENTS	TOWN SPECIAL ASSESSMENT	TOTAL TOWN LEVY INCLUDING SPECIAL ASSESSMENTS
POPE	0	98,624	0	235,660	42,436	376,720	15,701	392,421
RAMSEY	0	693,773	33,173	0	0	726,946	576,050	1,302,996
RED LAKE	0	41,723	0	94,272	13,123	149,118	0	149,118
REDWOOD	0	0	0	577,786	0	577,786	21,268	599,054
RENVILLE	0	353,170	0	387,389	3,510	744,069	34,746	778,815
RICE	0	368,047	3,467	538,638	0	910,152	49,497	959,649
ROCK	0	110,737	0	302,435	0	413,172	1,650	414,822
ROSEAU	0	107,237	0	228,790	0	336,027	88	336,115
ST LOUIS	0	2,661,421	150,469	999,040	21,654	3,832,583	57,553	3,890,136
SCOTT	232,049	146,290	10,174	603,467	0	991,980	142,784	1,134,764
201 SHERBURNE	0	299,672	0	668,284	187,378	1,155,333	52,373	1,207,706
SIBLEY	0	185,848	40,533	302,655	0	529,037	2,703	531,740
STEARNS	0	1,283,938	99,339	2,299,065	85,803	3,768,145	98,812	3,866,957
STEELE	0	186,992	10,345	280,472	0	477,810	0	477,810
STEVENS	0	35,526	0	166,994	4,595	207,115	0	207,115
SWIFT	0	67,678	0	202,916	15,016	285,609	886	286,495
TODD	0	273,243	0	532,078	0	805,321	8,320	813,641
TRAVERSE	0	8,812	0	128,357	0	137,169	0	137,169
WABASHA	0	172,306	0	315,505	0	487,811	11,580	499,391
WADENA	0	94,030	0	146,003	0	240,033	1,894	241,927
WASECA	0	96,180	0	325,556	0	421,736	25,324	447,060
WASHINGTON	0	1,371,211	300,554	1,168,756	0	2,840,522	413,201	3,253,723
WATONWAN	0	101,543	0	265,393	0	366,936	1,039	367,975
WILKIN	0	67,346	0	180,997	0	248,343	0	248,343
WINONA	0	256,605	11,376	513,284	0	781,266	0	781,266
WRIGHT	483,087	373,499	0	2,173,659	0	3,030,245	427,360	3,457,605
YELLOW MEDICINE	0	96,808	0	330,307	0	427,115	0	427,115
STATEWIDE TOTAL	2,203,128	22,911,660	1,185,366	41,561,089	1,357,563	69,218,806	4,755,243	73,974,049

(1) See explanation on page 189.

TABLE 39
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1994 ⁽¹⁾

COUNTY	GENERAL	TRANS- PORTATION	COMM. SERVICE	CAPITAL EXPEND- ITURE	INDEBT- EDNESS	TECH COLLEGE DEBT	TECH COLLEGE GEN	SCH DIST NTC BASED LEVY EXCL SCF	SEC CO-OP FACILITY LEVY	TOTAL NTC BASED S.D. LEVY	TOTAL MARKET VALUE BASED S.D. LEVY	TOTAL S.D. LEVY
AITKIN	3,830,933	281,104	132,717	372,817	403,937	0	0	5,021,509	0	5,021,509	1,502	5,023,011
ANOKA	52,982,633	4,815,460	1,620,555	4,343,182	5,055,910	87,945	260,902	69,166,587	0	69,166,587	1,143,555	70,310,142
BECKER	5,683,253	620,043	157,259	472,594	640,574	0	0	7,573,723	0	7,573,723	266,403	7,840,126
BELTRAMI	5,129,016	428,724	164,264	299,877	1,266,791	0	0	7,288,672	0	7,288,672	933	7,289,605
BENTON	5,999,717	688,610	195,211	408,858	1,416,733	0	2,352	8,711,481	0	8,711,481	0	8,711,481
BIG STONE	1,156,783	74,058	25,889	65,246	6,511	0	0	1,328,487	28,278	1,356,763	8,234	1,364,997
BLUE EARTH	12,897,800	1,021,243	498,980	1,133,138	1,455,379	0	0	17,006,541	0	17,006,541	475,044	17,481,585
BROWN	5,009,973	580,851	150,675	355,104	335,430	0	0	6,432,033	0	6,432,033	258,273	6,690,306
CARLTON	5,263,824	476,641	213,648	632,523	866,579	0	0	7,453,214	0	7,453,214	149,873	7,603,087
CARVER	13,640,223	1,091,874	456,182	631,859	3,462,877	0	42,495	19,325,510	0	19,325,510	0	19,325,510
CASS	8,684,119	959,098	325,808	870,214	913,342	0	0	11,752,580	0	11,752,580	12,248	11,764,828
CHIPPEWA	3,235,348	279,560	95,289	261,249	554,471	0	0	4,425,917	48,617	4,474,534	436	4,474,970
CHISAGO	6,129,150	625,057	203,933	478,774	1,223,882	15,429	45,774	8,722,000	0	8,722,000	244,576	8,966,576
CLAY	8,650,867	821,719	246,147	746,100	947,976	0	0	11,412,809	0	11,412,809	287,207	11,700,016
CLEARWATER	1,987,640	143,132	85,314	125,862	516,730	0	0	2,858,678	0	2,858,678	0	2,858,678
COOK	2,074,563	0	0	0	0	0	0	2,074,563	0	2,074,563	0	2,074,563
COTTONWOOD	4,308,383	263,872	121,342	412,848	102,196	0	0	5,208,642	0	5,208,642	547	5,209,189
CROW WING	15,590,925	1,489,072	474,545	791,602	2,233,240	0	0	20,579,385	0	20,579,385	0	20,579,385
DAKOTA	91,710,457	8,472,303	3,168,707	6,474,944	16,163,532	365,613	2,142,570	128,496,126	0	128,496,126	2,600,360	131,096,486
DODGE	2,928,244	249,834	79,410	172,883	154,777	0	0	3,585,149	0	3,585,149	0	3,585,149
DOUGLAS	7,063,500	649,715	268,761	533,997	1,746,295	0	35,397	10,297,665	22,882	10,320,547	0	10,320,547
FARIBAULT	4,748,083	409,323	165,048	597,302	26,619	0	0	5,946,375	249,165	6,195,540	14	6,195,554
FILLMORE	3,361,236	277,472	97,335	367,974	216,852	0	0	4,320,868	0	4,320,868	215	4,321,083
FREEBORN	6,772,288	612,496	213,116	459,897	717,834	0	0	8,775,630	0	8,775,630	271,638	9,047,268
GOODHUE	17,389,976	1,603,180	505,220	1,873,122	3,020,332	356	2,086	24,394,272	0	24,394,272	149,926	24,544,198
GRANT	1,723,780	122,648	42,891	128,522	21,799	0	0	2,039,640	250,912	2,290,552	185,379	2,475,931
HENNEPIN	408,914,802	28,501,572	11,742,925	20,921,154	52,876,509	0	4,392,878	527,349,841	0	527,349,841	3,793,163	531,143,004
HOUSTON	2,530,863	306,675	85,527	361,644	271,967	0	0	3,556,676	0	3,556,676	83,943	3,640,619
HUBBARD	4,892,647	493,457	187,563	396,803	583,041	0	0	6,553,311	0	6,553,311	0	6,553,311
ISANTI	3,915,221	378,323	130,779	228,687	617,002	1,574	4,671	5,276,257	0	5,276,257	77,245	5,353,502

TABLE 39
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1994 ⁽¹⁾

COUNTY	GENERAL	TRANS- PORTATION	COMM. SERVICE	CAPITAL EXPEND- ITURE	INDEBT- EDNESS	TECH COLLEGE DEBT	TECH COLLEGE GEN	SCH DIST NTC BASED LEVY EXCL SCF	SEC CO-OP FACILITY LEVY	TOTAL NTC BASED S.D. LEVY	TOTAL MARKET VALUE BASED S.D. LEVY	TOTAL S.D. LEVY
ITASCA	13,430,456	992,212	511,120	1,021,670	1,646,570	0	0	17,602,028	0	17,602,028	90,477	17,692,505
JACKSON	4,454,661	370,159	147,955	413,688	302,298	0	0	5,688,762	0	5,688,762	0	5,688,762
KANABEC	1,800,876	175,663	55,242	128,738	496,073	0	0	2,656,593	0	2,656,593	7,540	2,664,133
KANDIYOHI	8,697,042	872,084	304,709	578,736	2,273,786	0	0	12,726,357	0	12,726,357	0	12,726,357
KITTSOON	3,847,194	210,048	66,546	204,400	119,404	0	0	4,447,592	0	4,447,592	3,423	4,451,015
KOOCHICHING	3,251,487	263,626	151,322	332,036	72,239	0	0	4,070,710	0	4,070,710	21	4,070,731
LAC QUI PARLE	2,170,908	156,446	66,030	229,354	47,446	0	0	2,670,183	149,534	2,819,717	51,026	2,870,743
LAKE	2,343,493	0	0	0	43,679	0	0	2,387,172	0	2,387,172	179,578	2,566,750
LAKE OF WOOD	771,904	62,726	29,980	71,759	308,220	0	0	1,244,589	0	1,244,589	10,506	1,255,095
LE SUEUR	4,559,446	372,789	152,570	377,580	976,405	0	0	6,438,789	0	6,438,789	584	6,439,373
LINCOLN	1,635,395	160,942	61,738	510,213	27,201	0	0	2,395,489	0	2,395,489	8,017	2,403,506
LYON	5,338,874	414,075	186,944	478,673	478,296	0	0	6,896,861	0	6,896,861	26,341	6,923,202
MCLEOD	5,614,177	637,194	175,724	457,060	755,946	0	0	7,640,101	0	7,640,101	9,451	7,649,552
MAHNOMEN	740,321	92,345	7,891	34,960	86,499	0	0	962,017	0	962,017	14,029	976,046
MARSHALL	3,936,487	363,439	125,590	296,929	144,758	1,477	0	4,868,680	0	4,868,680	116,776	4,985,456
MARTIN	7,588,716	667,259	227,907	1,016,786	49,298	0	0	9,549,967	1,366	9,551,353	21,179	9,572,532
MEEKER	3,957,160	574,681	148,181	188,997	799,933	0	0	5,668,952	0	5,668,952	154	5,669,106
MILLE LACS	3,058,117	346,251	99,859	204,856	794,621	0	0	4,503,703	0	4,503,703	0	4,503,703
MORRISON	4,787,130	507,309	147,057	452,720	837,157	0	0	6,731,374	0	6,731,374	85,124	6,816,498
MOWER	7,281,182	739,780	273,740	706,179	1,188,898	0	0	10,189,779	0	10,189,779	95,062	10,284,841
MURRAY	2,990,708	255,192	90,681	279,599	3,349	0	0	3,619,530	0	3,619,530	0	3,619,530
NICOLLET	5,230,085	514,118	182,897	352,350	830,521	0	0	7,109,971	0	7,109,971	448,863	7,558,834
NOBLES	4,954,737	481,107	156,192	421,783	401,065	0	0	6,414,884	0	6,414,884	0	6,414,884
NORMAN	2,441,684	320,921	60,993	239,289	188,149	0	0	3,251,036	0	3,251,036	0	3,251,036
OLMSTED	33,492,870	3,244,975	1,159,538	4,258,277	3,185,897	0	0	45,341,557	0	45,341,557	37,324	45,378,881
OTTER TAIL	10,471,300	1,042,695	361,203	804,124	1,951,533	0	0	14,630,855	960	14,631,815	135,891	14,767,706
PENNINGTON	1,834,701	159,656	62,251	338,948	706,241	21,728	0	3,123,525	0	3,123,525	3,912	3,127,437
PINE	4,084,873	359,546	131,245	229,626	1,040,044	0	2,987	5,848,321	0	5,848,321	4,795	5,853,116
PIPESTONE	1,834,506	221,324	64,141	183,319	24,240	0	0	2,327,529	0	2,327,529	0	2,327,529
POLK	7,807,857	717,503	232,360	661,710	266,284	0	0	9,685,713	0	9,685,713	81,721	9,767,434

TABLE 39
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1994 ⁽¹⁾

COUNTY	GENERAL	TRANS- PORTATION	COMM. SERVICE	CAPITAL EXPEND- ITURE	INDEBT- EDNESS	TECH COLLEGE DEBT	TECH COLLEGE GEN	SCH DIST NTC BASED LEVY EXCL SCF	SEC CO-OP FACILITY LEVY	TOTAL NTC BASED S.D. LEVY	TOTAL MARKET VALUE BASED S.D. LEVY	TOTAL S.D. LEVY
POPE	2,064,436	300,806	96,094	197,171	733,529	0	36	3,392,072	13,817	3,405,889	28,398	3,434,287
RAMSEY	142,848,537	10,559,154	4,603,602	8,551,515	11,447,079	512,905	1,521,618	180,044,411	0	180,044,411	0	180,044,411
RED LAKE	702,084	182,136	28,765	87,348	32,229	95	0	1,032,658	0	1,032,658	63,630	1,096,288
REDWOOD	5,384,430	454,525	157,307	346,445	627,812	0	0	6,970,520	0	6,970,520	73,060	7,043,580
RENVILLE	5,852,808	417,722	209,102	471,030	48,981	0	0	6,999,643	0	6,999,643	3,768	7,003,411
RICE	9,624,370	914,858	306,255	843,459	1,530,285	0	0	13,219,227	0	13,219,227	529,729	13,748,956
ROCK	2,780,721	250,868	88,655	168,217	3,361	0	0	3,291,822	0	3,291,822	0	3,291,822
ROSEAU	2,728,923	279,654	83,455	360,136	765,139	0	0	4,217,307	0	4,217,307	259,753	4,477,060
ST LOUIS	29,617,870	1,954,552	589,454	434,682	5,133,246	0	19,131	37,748,935	0	37,748,935	2,017,521	39,766,456
SCOTT	16,969,940	1,531,318	505,976	955,111	2,078,069	13,817	82,008	22,136,238	0	22,136,238	544,328	22,680,566
SHERBURNE	15,702,388	1,413,287	396,523	880,597	3,685,009	0	2,341	22,080,143	0	22,080,143	443,117	22,523,260
SIBLEY	2,895,408	315,240	108,781	419,949	106,193	0	0	3,845,570	0	3,845,570	48,403	3,893,973
STEARNS	23,644,490	2,408,115	784,826	1,608,501	3,753,820	0	21,297	32,221,049	0	32,221,049	211,149	32,432,198
STEELE	6,632,010	726,237	239,932	365,564	961,013	0	0	8,924,757	0	8,924,757	0	8,924,757
STEVENS	2,275,983	195,954	85,357	225,072	275,255	0	0	3,057,621	5,769	3,063,390	122,185	3,185,575
SWIFT	1,984,011	166,225	47,048	219,126	368,754	0	0	2,785,164	104,408	2,889,572	58,633	2,948,205
TODD	2,637,523	277,108	87,740	443,885	537,291	0	0	3,983,547	0	3,983,547	88,683	4,072,230
TRAVERSE	1,822,679	129,436	43,288	62,468	1,044	0	0	2,058,914	0	2,058,914	23,927	2,082,841
WABASHA	3,424,002	336,288	95,748	267,290	661,508	0	0	4,784,836	0	4,784,836	31,349	4,816,185
WADENA	1,650,969	145,994	54,524	105,732	603,894	0	0	2,561,113	0	2,561,113	34,389	2,595,502
WASECA	4,081,674	397,766	150,799	351,124	491,998	0	0	5,473,362	0	5,473,362	5,529	5,478,891
WASHINGTON	44,473,709	4,328,659	1,594,955	3,928,111	8,223,705	309,280	925,128	63,783,546	0	63,783,546	438,595	64,222,141
WATONWAN	2,724,518	260,439	78,587	259,843	121,640	0	0	3,445,026	0	3,445,026	140,706	3,585,732
WILKIN	2,306,415	198,969	52,198	198,923	121,017	0	0	2,877,521	0	2,877,521	0	2,877,521
WINONA	7,725,657	772,911	248,689	608,616	96,063	0	0	9,451,936	0	9,451,936	7,274	9,459,210
WRIGHT	19,403,157	1,973,897	640,900	1,187,891	4,475,489	0	388	27,681,723	0	27,681,723	936,331	28,618,054
YELLOW MEDICINE	2,971,991	230,589	102,728	279,077	264,879	0	0	3,849,264	0	3,849,264	61,541	3,910,805
STATEWIDE TOTAL	1,247,545,290	103,155,891	38,775,939	84,219,817	165,013,469	1,330,220	9,504,059	1,649,544,685	875,726	1,650,420,411	17,614,506	1,668,034,917

(1) See explanation on page 189.

TABLE 40
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1994

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL	TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
AITKIN				BELTRAMI			
ARROWHEAD REG DEV COMM	\$ 17,529	\$ 0	\$ 17,529	RED LAKE WATERSHED DIST	\$ 24,020	\$ 0	\$ 24,020
AITKIN TIF	0	30,503	30,503	ROSEAU RIVER WATERSHED	0	4	64
TOTAL	\$ 17,529	\$ 30,503	\$ 48,032	HEADWATERS REG DEV COMM	49,702	0	49,702
				BEMIDJI TIF	0	202,084	202,084
ANOKA				BLACKDUCK TIF	0	49,169	49,169
COON CREEK WATERSHED DIST	\$ 309,159	\$ 0	\$ 309,159	TOTAL	\$ 73,722	\$ 251,317	\$ 325,039
RICE CREEK WATERSHED DIST	93,492	0	93,492				
ANOKA HRA	38,730	0	38,730	BENTON			
BLAINE HRA	42,679	0	42,679	ST CLOUD HRA	\$ 20,416	\$ 0	\$ 20,416
COLUMBIA HGTS HRA	59,169	0	59,169	ST CLOUD METRO TRANSIT	102,511	0	102,511
COON RAPIDS HRA	6,212	0	6,212	FOLEY TIF	0	105,207	105,207
DIST MEMORIAL HOSPITAL	93,428	0	93,428	SARTELL TIF	0	168,450	168,450
NORTH SUBURBAN HOSPITAL	167,064	0	167,064	ST CLOUD TIF	0	54,427	54,427
METRO COUNCIL	406,284	99,154	505,438	SAUK RAPIDS TIF	0	1,241,633	1,241,633
METRO MOSQUITO CONTROL	433,137	0	433,137	RICE TIF	0	103,736	103,736
REG TRANSIT BOARD AREA	82,649	0	82,649	TOTAL	\$ 122,927	\$ 1,673,453	\$ 1,796,380
REG TRANSIT BOARD DIST	2,629,199	501,805	3,131,004				
BLAINE TIF	0	2,642,825	2,642,825	BIG STONE			
HILL TOP TIF	0	75,117	75,117	BOIS DE SIOUX WATERSHED	\$ 3,985	\$ 0	\$ 3,985
CIRCLE PINES TIF	0	92,695	92,695	UPPER MN RIVER WATERSHED	57,194	0	57,194
COON RAPIDS TIF	0	2,798,385	2,798,385	UPPER MINN VALLEY RDC	12,784	0	12,784
ANOKA TIF	0	950,624	950,624	TOTAL	\$ 73,963	\$ 0	\$ 73,963
COLUMBIA HEIGHTS TIF	0	1,346,696	1,346,696				
FRIDLEY TIF	0	2,890,839	2,890,839	BLUE EARTH			
RAMSEY TIF	0	999,743	999,743	REGION 9 REG DEV COMM	\$ 64,632	\$ 0	\$ 64,632
SPRING LAKE PARK TIF	0	1,682	1,682	GOOD THUNDER TIF	0	11,204	11,204
ANDOVER TIF	0	706,196	706,196	LAKE CRYSTAL TIF	0	37,410	37,410
LINO LAKES TIF	0	339,171	339,171	MADISON LAKE TIF	0	13,701	13,701
CENTERVILLE TIF	0	218,157	218,157	MANKATO TIF	0	2,050,599	2,050,599
LEXINGTON TIF	0	48,158	48,158	MAPLETON TIF	0	8,226	8,226
TOTAL	\$ 4,361,202	\$ 13,711,247	\$ 18,072,449	VERNON CENTER TIF	0	63	63
				CO ECON DEV DIST TIF	0	133,529	133,529
BECKER				AMBOY TIF	0	1,365	1,365
BUFFALO-RED RIVER WTRSHED	\$ 29,673	\$ 0	\$ 29,673	ST CLAIR TIF	0	501	501
CORMORANT WATERSHED	5,572	0	5,572	TOTAL	\$ 64,632	\$ 2,256,598	\$ 2,321,230
PELICAN WATERSHED	56,565	0	56,565				
WILD RICE WATERSHED DIST	30,175	0	30,175	BROWN			
DETROIT LAKES TIF	0	446,890	446,890	NEW ULM HRA	\$ 21,808	\$ 0	\$ 21,808
LAKE PARK TIF	0	17,778	17,778	REGION 9 REG DEV COMM	27,436	0	27,436
TOTAL	\$ 121,985	\$ 464,668	\$ 586,653	HANSKA TIF	0	4,710	4,710
				SLEEPY EYE TIF	0	49,192	49,192

TABLE 40
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1994

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TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL	TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
<u>BROWN (cont.)</u>				<u>CHIPPEWA</u>			
SPRINGFIELD TIF	\$ 0	\$ 72,360	\$ 72,360	UPPER MINN VALLEY RDC	\$ 32,801	\$ 0	\$ 32,801
NEW ULM TIF	0	505,348	505,348	GRANITE FALLS TIF	0	14,453	14,453
TOTAL	\$ 49,244	\$ 631,610	\$ 680,854	MONTEVIDEO TIF	0	89,346	89,346
<u>CARLTON</u>				MAYNARD TIF	0	25,734	25,734
MOOSE LAKE HOSPITAL DIST	\$ 43,164	\$ 0	\$ 43,164	TOTAL	\$ 32,801	\$ 129,533	\$ 162,334
ARROWHEAD REG DEV COMM	24,526	0	24,526	<u>CHISAGO</u>			
MOOSE LAKE-WINDEMERE AREA	9,500	0	9,500	EAST CENTRAL REG DEV COMM	\$ 29,339	\$ 0	\$ 29,339
MOOSE LAKE FIRE PROTECTIO	74,215	0	74,215	RUSH CITY TIF	0	230,011	230,011
BARNUM TIF	0	16,086	16,086	NORTH BRANCH TIF	0	190,994	190,994
CLOQUET TIF	0	536,312	536,312	CHISAGO CITY TIF	0	341,028	341,028
MOOSE LAKE TIF	0	27,761	27,761	LINDSTROM TIF	0	17,279	17,279
TOTAL	\$ 151,405	\$ 580,159	\$ 731,564	WYOMING TIF	0	78,951	78,951
<u>CARVER</u>				BRANCH TIF	0	257,877	257,877
BUFFALO CREEK WATERSHED	\$ 170	\$ 0	\$ 170	TOTAL	\$ 29,339	\$ 1,116,140	\$ 1,145,479
WATERSHED DISTRICT NO 2	3,345	0	3,345	<u>CLAY</u>			
WATERSHED DISTRICT NO 3	19,477	0	19,477	BUFFALO-RED RIVER WTRSHD	\$ 306,313	\$ 0	\$ 306,313
WATERSHED DISTRICT NO 4	43,370	0	43,370	WILD RICE WATERSHED DIST	46,207	0	46,207
CARVER CO HRA	158,015	0	158,015	MOORHEAD TIF	0	1,622,469	1,622,469
METRO COUNCIL	98,181	27,299	125,480	DILWORTH TIF	0	277,348	277,348
METRO MOSQUITO CONTROL	72,189	0	72,189	TOTAL	\$ 352,520	\$ 1,899,817	\$ 2,252,337
REG TRANSIT BOARD AREA	41,386	0	41,386	<u>CLEARWATER</u>			
REG TRANSIT BOARD DIST	350,797	82,128	432,925	RED LAKE WATERSHED DIST	\$ 63,174	\$ 0	\$ 63,174
CHANHASSEN TIF	0	5,744,434	5,744,434	WILD RICE WATERSHED DIST	7,964	0	7,964
CHASKA TIF	0	5,054,309	5,054,309	HEADWATERS REG DEV COMM	19,853	0	19,853
WACONIA TIF	0	732,798	732,798	BAGLEY TIF	0	34,017	34,017
NEW GERMANY TIF	0	44,174	44,174	TOTAL	\$ 90,991	\$ 34,017	\$ 125,008
WATERTOWN TIF	0	95,714	95,714	<u>COOK</u>			
CARVER TIF	0	19,938	19,938	NORTH SHORE HOSPITAL DIST	\$ 300,016	\$ 0	\$ 300,016
NORWOOD TIF	0	52,657	52,657	ARROWHEAD REG DEV COMM	9,993	0	9,993
YOUNG AMERICA TIF	0	146,139	146,139	ECONOMIC DEVELOPMENT AUTH	50,426	0	50,426
VICTORIA TIF	0	24,315	24,315	LUTSEN TWP TIF	0	36,605	36,605
TOTAL	\$ 786,930	\$ 12,023,905	\$ 12,810,835	TOTAL	\$ 360,435	\$ 36,605	\$ 397,040
<u>CASS</u>							
REGION 5 REG DEV COMM	\$ 30,226	\$ 0	\$ 30,226				
WALKER TIF	0	101,293	101,293				
CASS CO HRA TIF	0	68,142	68,142				
TOTAL	\$ 30,226	\$ 169,435	\$ 199,661				

TABLE 40
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1994

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL	TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
COTTONWOOD				DAKOTA (cont.)			
MIDDLE DES MOINES WTRSHED	\$ 787	\$ 0	\$ 787	DAKOTA COUNTY HRA TIF	\$ 0	\$ 527,870	\$ 527,870
REGION 8 REG DEV COMM	17,936	0	17,936	LAKEVILLE TIF	0	1,352,557	1,352,557
WINDOM TIF	0	112,071	112,071	EAGAN TIF	0	760,940	760,940
TOTAL	\$ 18,723	\$ 112,071	\$ 130,794	TOTAL	\$ 8,046,255	\$ 13,206,746	\$ 21,253,001
CROW WING				DODGE			
THIRTY LAKES WATERSHED	\$ 39,859	\$ 0	\$ 39,859	DODGE CENTER TIF	\$ 0	\$ 214,651	\$ 214,651
BRAINERD HRA	27,417	0	27,417	HAYFIELD TIF	0	17,823	17,823
BRAINERD ANNEX HRA	82	0	82	KASSON TIF	0	54,079	54,079
CUYUNA RANGE HOSP DIST	0	136,160	136,160	TOTAL	\$ 0	\$ 286,553	\$ 286,553
REGION 5 REG DEV COMM	53,311	0	53,311	DOUGLAS			
BAXTER TIF	0	355,550	355,550	SAUK RIVER WATERSHED	\$ 2,042	\$ 0	\$ 2,042
BRAINERD TIF	0	253,850	253,850	DOUGLAS CO HRA	46,240	0	46,240
CROSS LAKE TIF	0	32,771	32,771	ALEXANDRIA LAKE AREA	38,903	0	38,903
NISSWA TIF	0	68,630	68,630	ALEXANDRIA TIF	0	199,165	199,165
PEQUOT LAKES TIF	0	4,907	4,907	OSAKIS TIF	0	23,584	23,584
CROW WING HRA TIF	0	589,016	589,016	BRANDON TIF	0	2,060	2,060
MANHATTAN BEACH TIF	0	2,707	2,707	EVANSVILLE TIF	0	13,586	13,586
DEERWOOD TIF	0	48,348	48,348	DOUGLAS CO HRA TIF	0	43,556	43,556
CROSBY TIF	0	123	123	TOTAL	\$ 87,185	\$ 281,951	\$ 369,136
TOTAL	\$ 120,669	\$ 1,492,062	\$ 1,612,731	FARIBAULT			
DAKOTA				REGION 9 REG DEV COMM	\$ 24,995	\$ 0	\$ 24,995
WATERSHED DISTRICT NO 2	\$ 39,803	\$ 0	\$ 39,803	BLUE EARTH TIF	0	173,377	173,377
DAKOTA COUNTY HRA	1,171,605	0	1,171,605	WELLS TIF	0	75,624	75,624
HASTINGS HRA	22,781	0	22,781	WINNEBAGO TIF	0	4,327	4,327
NORTHFIELD HRA	1,470	0	1,470	BRICELYN TIF	0	19,004	19,004
SOUTH ST PAUL HRA	40,359	0	40,359	TOTAL	\$ 24,995	\$ 272,332	\$ 297,327
METRO COUNCIL	689,913	170,236	860,149	FILLMORE			
METRO MOSQUITO CONTROL	755,151	0	755,151	CHATFIELD TIF	\$ 0	\$ 19,278	\$ 19,278
REG TRANSIT BOARD AREA	100,644	0	100,644	RUSHFORD TIF	0	166,981	166,981
REG TRANSIT BOARD DIST	5,087,970	975,318	6,063,288	PRESTON TIF	0	3,938	3,938
DAKOTA COUNTY REGIONAL RR	136,559	0	136,559	SPRING VALLEY TIF	0	27,392	27,392
FARMINGTON TIF	0	356,368	356,368	HARMONY TIF	0	77,789	77,789
HASTINGS TIF	0	289,312	289,312	WYKOFF TIF	0	1,251	1,251
MENDOTA HEIGHTS TIF	0	1,286,461	1,286,461	TOTAL	\$ 0	\$ 296,629	\$ 296,629
ROSEMOUNT TIF	0	570,678	570,678				
SO ST PAUL TIF	0	1,674,914	1,674,914				
APPLE VALLEY TIF	0	2,313,786	2,313,786				
BURNSVILLE TIF	0	2,241,186	2,241,186				
INVER GROVE HEIGHTS TIF	0	687,120	687,120				

TABLE 40
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1994

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL	TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
FREEBORN				HENNEPIN (cont.)			
TURTLE CREEK WATERSHED	\$ 4,880	\$ 0	\$ 4,880	REG TRANSIT BOARD DIST	\$ 23,698,839	\$ 4,320,554	\$ 28,019,393
ALBERT LEA TIF	0	592,184	592,184	HENN REG SUBURB PARK DIST	6,757,817	1,621,178	8,378,995
HOLLANDALE TIF	0	5,435	5,435	SHOREWOOD TIF	0	447	447
TOTAL	\$ 4,880	\$ 597,619	\$ 602,499	BROOKLYN PARK TIF	0	4,974,203	4,974,203
GOODHUE				DEEPHAVEN TIF	0	159,658	159,658
BEAR VALLEY WATERSHED	\$ 1,033	\$ 0	\$ 1,033	BLOOMINGTON HRA TIF	0	19,227,344	19,227,344
BELLE CREEK WATERSHED	6,744	0	6,744	EDEN PRAIRIE TIF	0	183,246	183,246
RED WING HRA	81,633	0	81,633	EDINA TIF	0	7,812,988	7,812,988
SE MN MULTI COUNTY HRA	87,534	0	87,534	MAPLE PLAIN TIF	0	216,555	216,555
CANNON FALLS HOSP DIST	0	43,617	43,617	PLYMOUTH TIF	0	4,801,868	4,801,868
KENYON TIF	0	76,642	76,642	GOLDEN VALLEY TIF	0	4,218,934	4,218,934
PINE ISLAND TIF	0	168,034	168,034	CRYSTAL TIF	0	1,330,413	1,330,413
CANNON FALLS TIF	0	336,999	336,999	HOPKINS TIF	0	1,404,748	1,404,748
RED WING TIF	0	946,098	946,098	LONG LAKE TIF	0	309,502	309,502
ZUMBROTA TIF	0	141,491	141,491	MINNETONKA TIF	0	1,086,932	1,086,932
TOTAL	\$ 176,944	\$ 1,712,881	\$ 1,889,825	MAPLE GROVE TIF	0	2,461,310	2,461,310
GRANT				RICHFIELD TIF	0	3,100,522	3,100,522
BOIS DE SIOUX WATERSHED	\$ 17,892	\$ 0	\$ 17,892	NEW HOPE TIF	0	1,754,254	1,754,254
TOTAL	\$ 17,892	\$ 0	\$ 17,892	ROBBINSDALE TIF	0	1,631,031	1,631,031
HENNEPIN				ST LOUIS PARK TIF	0	2,905,715	2,905,715
RICE CREEK WATERSHED DIST	\$ 3,205	\$ 0	\$ 3,205	ST ANTHONY TIF	0	548,928	548,928
WATERSHED DISTRICT NO 1	639,640	0	639,640	WAYZATA TIF	0	929,106	929,106
WATERSHED DISTRICT NO 2	80,907	0	80,907	BROOKLYN CENTER TIF	0	1,524,242	1,524,242
WATERSHED DISTRICT NO 3	750,869	0	750,869	MINNEAPOLIS TIF	0	58,656,921	58,656,921
WATERSHED DISTRICT NO 4	375,576	0	375,576	MOUND TIF	0	249,690	249,690
CHAMPLIN HRA	50,624	0	50,624	ROGERS TIF	0	285,358	285,358
BLOOMINGTON HRA	493,525	0	493,525	MEDINA TIF	0	572,143	572,143
BROOKLYN CENTER HRA	102,109	0	102,109	CHAMPLIN TIF	0	610,092	610,092
BROOKLYN PARK HRA	91,193	0	91,193	OSSEO TIF	0	147,175	147,175
CRYSTAL HRA	75,770	0	75,770	CORCORAN TIF	0	124,281	124,281
MOUND HRA	12,424	0	12,424	SPRING PARK TIF	0	259,163	259,163
MINNEAPOLIS HRA	784,640	0	784,640	DAYTON TIF	0	146,602	146,602
PLYMOUTH HRA	323,932	0	323,932	TOTAL	\$ 40,057,941	\$ 128,286,468	\$ 168,344,409
RICHFIELD HRA	91,360	0	91,360	HOUSTON			
ST ANTHONY HRA	8,585	0	8,585	CROOKED CREEK WATERSHED	\$ 10,928	\$ 0	\$ 10,928
METRO COUNCIL	2,739,489	711,365	3,450,854	LA CRESCENT TIF	0	24,938	24,938
METRO MOSQUITO CONTROL	2,914,263	0	2,914,263	CALEDONIA TIF	0	15,101	15,101
REG TRANSIT BOARD AREA	63,174	0	63,174	HOUSTON TIF	0	12,596	12,596
				TOTAL	\$ 10,928	\$ 52,635	\$ 63,563

TABLE 40
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1994

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL	TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
HUBBARD				KITTSO			
HEADWATERS REG DEV COMM	\$ 44,432	\$ 0	\$ 44,432	JOE RIVER WATERSHED DIST	\$ 17,498	\$ 0	\$ 17,498
PARK RAPIDS TIF	0	16,361	16,361	ROSEAU RIVER WATERSHED	640	0	640
TOTAL	\$ 44,432	\$ 16,361	\$ 60,793	TWO RIVERS WATERSHED DIST	67,474	0	67,474
ISANTI				REGION 1 REG DEV COMM	11,311	0	11,311
EAST CENTRAL REG DEV COMM	\$ 19,258	\$ 0	\$ 19,258	TOTAL	\$ 96,923	\$ 0	\$ 96,923
CAMBRIDGE TIF	0	306,074	306,074	KOOCHICHING			
ISANTI TIF	0	47,765	47,765	RED LAKE WATERSHED DIST	\$ 1,974	\$ 0	\$ 1,974
BRAHAM TIF	0	102,252	102,252	NORTH ITASCA HOSPITAL	10,839	6,298	17,137
TOTAL	\$ 19,258	\$ 456,091	\$ 475,349	ARROWHEAD REG DEV COMM	11,766	0	11,766
ITASCA				INTERNATIONAL FALLS TIF	0	3,290,062	3,290,062
NORTH ITASCA HOSPITAL	\$ 249,908	\$ 145,214	\$ 395,122	TOTAL	\$ 24,579	\$ 3,296,360	\$ 3,320,939
ARROWHEAD REG DEV COMM	50,318	0	50,318	LAC QUI PARLE			
GRAND RAPIDS TIF	0	913,118	913,118	LAC QUI PARLE-YELLOW BANK	\$ 44,325	\$ 0	\$ 44,325
LAPRAIRIE TIF	0	35,825	35,825	DAWSON AREA HOSPITAL	36,070	0	36,070
NASHWAUK TIF	0	335	335	UPPER MINN VALLEY RDC	23,787	0	23,787
TOTAL	\$ 300,226	\$ 1,094,492	\$ 1,394,718	DAWSON TIF	0	30,555	30,555
JACKSON				MADISON TIF	0	3,382	3,382
MIDDLE DES MOINES WTRSHED	\$ 24,532	\$ 0	\$ 24,532	TOTAL	\$ 104,182	\$ 33,937	\$ 138,119
REGION 8 REG DEV COMM	21,750	0	21,750	LAKE			
JACKSON TIF	0	126,441	126,441	ARROWHEAD REG DEV COMM	\$ 8,188	\$ 0	\$ 8,188
JACKSON CO HRA TIF	0	226,540	226,540	ST LOUIS CO REGIONAL RR	16,392	0	16,392
TOTAL	\$ 46,282	\$ 352,981	\$ 399,263	EAST LAKE MED CLINIC DIST	30,005	0	30,005
KANABEC				SILVER BAY TIF	0	2,514	2,514
EAST CENTRAL REG DEV COMM	\$ 12,344	\$ 0	\$ 12,344	LAKE COUNTY HRA TIF	0	318,527	318,527
MORA TIF	0	170,064	170,064	TWO HARBORS TIF	0	3,068	3,068
OGILVIE TIF	0	9,173	9,173	TOTAL	\$ 54,585	\$ 324,109	\$ 378,694
TOTAL	\$ 12,344	\$ 179,237	\$ 191,581	LAKE OF WOODS			
KANDIYOH				ROSEAU RIVER WATERSHED	\$ 67	\$ 0	\$ 67
BUFFALO CREEK WATERSHED	\$ 550	\$ 0	\$ 550	HEADWATERS REG DEV COMM	8,002	0	8,002
NO FORK-CROW RIVER WTRSHD	1,705	0	1,705	TOTAL	\$ 8,069	\$ 0	\$ 8,069
WILLMAR HRA	42,354	0	42,354	LE SUEUR			
REGION 6E REG DEV COMM	48,654	0	48,654	REGION 9 REG DEV COMM	\$ 21,835	\$ 0	\$ 21,835
SPICER TIF	0	108,268	108,268	LE CENTER TIF	0	32,527	32,527
NEW LONDON TIF	0	74,689	74,689	LE SUEUR TIF	0	159,918	159,918
WILLMAR TIF	0	446,369	446,369	NEW PRAGUE TIF	0	17,798	17,798
TOTAL	\$ 93,263	\$ 629,326	\$ 722,589	ELYSIAN TIF	0	1,970	1,970
				TOTAL	\$ 21,835	\$ 212,213	\$ 234,048

TABLE 40
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1994

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL	TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
LINCOLN				MARTIN			
LAC QUI PARLE-YELLOW BANK	\$ 5,570	\$ 0	\$ 5,570	REGION 9 REG DEV COMM	\$ 36,917	\$ 0	\$ 36,917
YELLOW MEDICINE RIVER	15,628	0	15,628	TRIMONT TIF	0	14,958	14,958
LINCOLN COUNTY HRA	7,804	0	7,804	TRUMAN TIF	0	20,450	20,450
REGION 8 REG DEV COMM	7,892	0	7,892	FAIRMONT TIF	0	231,434	231,434
TOTAL	\$ 36,894	\$ 0	\$ 36,894	DUNNELL TIF	0	5,982	5,982
				WELCOME TIF	0	62,837	62,837
LYON				TOTAL	\$ 36,917	\$ 335,661	\$ 372,578
YELLOW MEDICINE RIVER	\$ 16,908	\$ 0	\$ 16,908				
REGION 8 REG DEV COMM	28,359	0	28,359	MEEKER			
COTTONWOOD TIF	0	20,436	20,436	NO FORK-CROW RIVER WTRSHD	\$ 2,028	\$ 0	\$ 2,028
MARSHALL TIF	0	1,392,730	1,392,730	CLEARWATER RIVER WTRSHD	6,109	0	6,109
TOTAL	\$ 45,267	\$ 1,413,166	\$ 1,458,433	SAUK RIVER WATERSHED	557	0	557
				REGION 6E REG DEV COMM	22,486	0	22,486
MCLEOD				LITCHFIELD TIF	0	29,935	29,935
BUFFALO CREEK WATERSHED	\$ 17,719	\$ 0	\$ 17,719	WATKINS TIF	0	35,201	35,201
HIGH ISLAND WATERSHED	7,098	0	7,098	DASSEL TIF	0	54,131	54,131
REGION 6E REG DEV COMM	30,432	0	30,432	EDEN VALLEY TIF	0	29,570	29,570
GLENCOE TIF	0	611,828	611,828	TOTAL	\$ 31,180	\$ 148,837	\$ 180,017
WINSTED TIF	0	28,272	28,272				
PLATO TIF	0	17,199	17,199	MILLE LACS			
TOTAL	\$ 55,249	\$ 657,299	\$ 712,548	EAST CENTRAL REG DEV COMM	\$ 13,68	\$ 0	\$ 13,683
				PRINCETON TIF	0	374,497	374,497
MAHNOMEN				MILACA TIF	0	170,803	170,803
RED LAKE WATERSHED DIST	\$ 402	\$ 0	\$ 402	MILLE LACS CO HRA TIF	0	56,673	56,673
SANDHILL WATERSHED DIST	1,351	0	1,351	ISLE TIF	0	13,407	13,407
WILD RICE WATERSHED DIST	49,878	0	49,878	KATHIO TWP	0	50,569	50,569
HEADWATERS REG DEV COMM	7,718	0	7,718	TOTAL	\$ 13,683	\$ 665,949	\$ 679,632
MAHNOMEN TIF	0	21,622	21,622				
WAUBUN TIF	0	20,859	20,859	MORRISON			
TOTAL	\$ 59,349	\$ 42,481	\$ 101,830	SOUTH TWO RIVERS WTRSHD	\$ 706	\$ 0	\$ 706
				LITTLE FALLS HRA	16,431	0	16,431
MARSHALL				REGION 5 REG DEV COMM	18,216	0	18,216
MIDDLE RIVER-SNAKE RIVER	\$ 138,908	\$ 0	\$ 138,908	RURAL DEV FINANCE AUTH	25,433	0	25,433
RED LAKE WATERSHED DIST	14,751	0	14,751	LITTLE FALLS TIF	0	444,690	444,690
ROSEAU RIVER WATERSHED	353	0	353	UPSALA TIF	0	6,434	6,434
TWO RIVERS WATERSHED DIST	1,375	0	1,375	ROYALTON TIF	0	19,197	19,197
REGION 1 REG DEV COMM	15,410	0	15,410	PIERZ TIF	0	22,451	22,451
TOTAL	\$ 170,797	\$ 0	\$ 170,797	MORRISON CO RDFA TIF	0	29,540	29,540
				TOTAL	\$ 60,786	\$ 522,312	\$ 583,098

TABLE 40
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1994

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL	TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
MOWER				OLMSTED			
TURTLE CREEK WATERSHED	\$ 7,863	\$ 0	\$ 7,863	ROCHESTER TIF	\$ 0	\$ 3,770,217	\$ 3,770,217
AUSTIN HRA	56,665	0	56,665	STEWARTVILLE TIF	0	145,214	145,214
MOWER COUNTY HRA	54,795	0	54,795	BYRON TIF	0	158,252	158,252
AUSTIN TIF	0	708,309	708,309	TOTAL	\$ 0	\$ 4,073,683	\$ 4,073,683
DEXTER TIF	0	14,675	14,675				
GRAND MEADOW TIF	0	506	506	OTTER TAIL			
TOTAL	\$ 119,323	\$ 723,490	\$ 842,813	BUFFALO-RED RIVER WTRSHD	\$ 2,979	\$ 0	\$ 2,979
MURRAY				BOIS DE SIOUX WATERSHED	1,859	0	1,859
MIDDLE DES MOINES WTRSHD	\$ 4,815	\$ 0	\$ 4,815	FERGUS FALLS HRA	31,117	0	31,117
REGION 8 REG DEV COMM	14,573	0	14,573	WADENA HRA	17	0	17
SLAYTON TIF	0	11,856	11,856	PELICAN VALLEY HEALTH	142,442	77,225	219,667
TOTAL	\$ 19,388	\$ 11,856	\$ 31,244	PERHAM HOSPITAL DIST	0	126,841	126,841
NICOLLET				FERGUS FALLS TIF	0	470,444	470,444
REGION 9 REG DEV COMM	\$ 26,048	\$ 0	\$ 26,048	PELICAN RAPIDS TIF	0	96,142	96,142
NORTH MANKATO TIF	0	477,886	477,886	PERHAM TIF	0	169,539	169,539
NICOLLET TIF	0	10,547	10,547	HENNING TIF	0	37,682	37,682
LAFAYETTE TIF	0	28,411	28,411	NEW YORK MILLS TIF	0	15,586	15,586
ST PETER TIF	0	184,486	184,486	TOTAL	\$ 178,414	\$ 993,459	\$ 1,171,873
TOTAL	\$ 26,048	\$ 701,330	\$ 727,378				
NOBLES				PENNINGTON			
KANARANZI-LITTLE ROCK WS	\$ 37,118	\$ 0	\$ 37,118	MIDDLE RIVER-SNAKE RIVER	\$ 1,384	\$ 0	\$ 1,384
MIDDLE DES MOINES WTRSHD	26,348	0	26,348	RED LAKE WATERSHED DIST	62,248	0	62,248
OKABENA-UCHEDA WATERSHED	19,148	0	19,148	REGION 1 REG DEV COMM	7,354	0	7,354
WORTHINGTON HRA	27,597	0	27,597	TOTAL	\$ 70,986	\$ 0	\$ 70,986
REGION 8 REG DEV COMM	23,918	0	23,918				
WORTHINGTON TIF	0	528,478	528,478	PINE			
ADRIAN TIF	0	18,344	18,344	MOOSE LAKE HOSPITAL DIST	\$ 35,621	\$ 0	\$ 35,621
TOTAL	\$ 134,129	\$ 546,822	\$ 680,951	NORTH PINE CO HOSPITAL	175,004	0	175,004
NORMAN				EAST CENTRAL REG DEV COMM	19,223	0	19,223
SANDHILL WATERSHED DIST	\$ 1,796	\$ 0	\$ 1,796	MOOSE LAKE-WINDEMERE AREA	36,931	0	36,931
WILD RICE WATERSHED DIST	171,917	0	171,917	HINCKLEY TIF	0	208,025	208,025
REGION 1 REG DEV COMM	10,207	0	10,207	PINE CITY TIF	0	140,034	140,034
ADA TIF	0	31,699	31,699	TOTAL	\$ 266,779	\$ 348,059	\$ 614,838
TOTAL	\$ 183,920	\$ 31,699	\$ 215,619				
				PIPESTONE			
				REGION 8 REG DEV COMM	\$ 9,465	\$ 0	\$ 9,465
				PIPESTONE TIF	0	213,577	213,577
				EDGERTON TIF	0	23,106	23,106
				TOTAL	\$ 9,465	\$ 236,683	\$ 246,148

TABLE 40
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1994

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL	TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
POLK				RAMSEY (cont.)			
MIDDLE RIVER-SNAKE RIVER	\$ 38,484	\$ 0	\$ 38,484	ST ANTHONY TIF	\$ 0	\$ 317,506	\$ 317,506
RED LAKE WATERSHED DIST	220,014	0	220,014	VADNAIS HEIGHTS TIF	0	1,894,757	1,894,757
SANDHILL WATERSHED DIST	61,963	0	61,963	MAPLEWOOD TIF	0	1,287,852	1,287,852
WILD RICE WATERSHED DIST	4,219	0	4,219	LAUDERDALE TIF	0	221,468	221,468
REGION 1 REG DEV COMM	32,360	0	32,360	MOUNDSVIEW TIF	0	2,224,338	2,224,338
POLK CO AMBULANCE DIST	156,968	0	156,968	LITTLE CANADA TIF	0	438,741	438,741
CROOKSTON TIF	0	149,860	149,860	SHOREVIEW TIF	0	744,737	744,737
EAST GRAND FORKS TIF	0	144,448	144,448	ARDEN HILLS TIF	0	79,806	79,806
GULLY TIF	0	4,254	4,254	WHITE BEAR TWP TIF	0	795,639	795,639
FOSSTON TIF	0	62,496	62,496	TOTAL	\$ 13,124,855	\$ 40,844,721	\$ 53,969,576
TOTAL	\$ 514,008	\$ 361,058	\$ 875,066				
POPE				RED LAKE			
NO FORK-CROW RIVER WTRSHD	\$ 1,373	\$ 0	\$ 1,373	RED LAKE WATERSHED DIST	\$ 26,693	\$ 0	\$ 26,693
SAUK RIVER WATERSHED	491	0	491	REGION 1 REG DEV COMM	3,300	0	3,300
GLACIAL RIDGE HOSPITAL	120,916	0	120,916	RED LAKE FALLS TIF	0	13,581	13,581
WESTERN POPE CO HOSPITAL	44,008	73,336	117,344	TOTAL	\$ 29,993	\$ 13,581	\$ 43,574
STARBUCK TIF	0	76,738	76,738				
GLENWOOD TIF	0	62,723	62,723	REDWOOD			
TOTAL	\$ 166,788	\$ 212,797	\$ 379,585	REGION 8 REG DEV COMM	\$ 24,782	\$ 0	\$ 24,782
RAMSEY				REDWOOD FALLS TIF	0	309,829	309,829
RAMSEY-WASHINGTON METRO	\$ 871,617	\$ 0	\$ 871,617	WABASSO TIF	0	13,202	13,202
RICE CREEK WATERSHED DIST	272,442	0	272,442	MORGAN TIF	0	5,651	5,651
VALLEY BRANCH WATERSHED	5,497	0	5,497	TOTAL	\$ 24,782	\$ 328,682	\$ 353,464
BLAINE HRA	833	0	833				
ST ANTHONY HRA	4,660	0	4,660	RENVILLE			
ST PAUL HRA	614,828	0	614,828	BUFFALO CREEK WATERSHED	\$ 15,591	\$ 0	\$ 15,591
NORTH SUBURBAN HOSPITAL	20,369	0	20,369	HIGH ISLAND WATERSHED	5,049	0	5,049
RAMSEY REGIONAL RAILROAD	379,356	0	379,356	REGION 6E REG DEV COMM	34,574	0	34,574
METRO COUNCIL	958,336	267,278	1,225,614	BIRD ISLAND TIF	0	44,494	44,494
METRO MOSQUITO CONTROL	1,049,300	0	1,049,300	OLIVIA TIF	0	192,115	192,115
REG TRANSIT BOARD DIST	8,947,617	1,599,634	10,547,251	HECTOR TIF	0	7,221	7,221
ST PAUL PORT AUTHORITY	0	937,830	937,830	FAIRFAX TIF	0	1,300	1,300
ST PAUL TIF	0	18,863,079	18,863,079	MORTON TIF	0	28,909	28,909
NORTH ST PAUL TIF	0	158,904	158,904	RENVILLE TIF	0	14,734	14,734
FALCON HEIGHTS TIF	0	252,561	252,561	TOTAL	\$ 55,214	\$ 288,773	\$ 343,987
ROSEVILLE TIF	0	6,691,679	6,691,679				
NEW BRIGHTON TIF	0	2,001,312	2,001,312				
WHITE BEAR LAKE TIF	0	2,067,600	2,067,600				

TABLE 40
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1994

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL	TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
<u>RICE</u>				<u>ST LOUIS (cont.)</u>			
FARIBAULT HRA	\$ 23,771	\$ 0	\$ 23,771	AURORA TIF	\$ 0	\$ 28,331	\$ 28,331
NORTHFIELD HRA	38,660	0	38,660	HIBBING TIF	0	253,019	253,019
RICE COUNTY HOSP DIST #1	0	86,808	86,808	ELY TIF	0	24	24
NORTHFIELD TIF	0	600,330	600,330	HOYT LAKES TIF	0	4,533	4,533
FARIBAULT TIF	0	811,280	811,280	JOINT EAST RANGE EDA TIF	0	21,951	21,951
MORRISTOWN TIF	0	3,704	3,704	HERMANTOWN TIF	0	19	19
RICE COUNTY HRA TIF	0	41,438	41,438	TOTAL	\$ 0	\$ 11,859,256	\$ 11,859,256
DUNDAS TIF	0	163,242	163,242				
TOTAL	\$ 62,431	\$ 1,706,802	\$ 1,769,233	<u>SCOTT</u>			
<u>ROCK</u>				PRIOR LAKE-SPRING LAKE WS	\$ 105,005	\$ 0	\$ 105,005
KANARANZI-LITTLE ROCK WS	\$ 2,975	\$ 0	\$ 2,975	WATERSHED DISTRICT NO 2	35,188	0	35,188
REGION 8 REG DEV COMM	12,429	0	12,429	SCOTT COUNTY HRA	194,608	0	194,608
LUVERNE TIF	0	100,587	100,587	SHAKOPEE HRA	23,506	0	23,506
HILLS TIF	0	3,783	3,783	REGION 9 REG DEV COMM	1,885	0	1,885
TOTAL	\$ 15,404	\$ 104,370	\$ 119,774	SCOTT REGIONAL RAILROAD	131,181	0	131,181
<u>ROSEAU</u>				METRO COUNCIL	142,816	21,238	164,054
RED LAKE WATERSHED DIST	\$ 35	\$ 0	\$ 35	METRO MOSQUITO CONTROL	140,172	0	140,172
ROSEAU RIVER WATERSHED	76,629	0	76,629	REG TRANSIT BOARD AREA	37,650	0	37,650
TWO RIVERS WATERSHED DIST	19,084	0	19,084	REG TRANSIT BOARD DIST	620,274	139,186	759,460
REGION 1 REG DEV COMM	11,334	0	11,334	NEW PRAGUE CITY TIF	0	64,221	64,221
WARROAD TIF	0	54,069	54,069	JORDAN TIF	0	62,561	62,561
TOTAL	\$ 107,082	\$ 54,069	\$ 161,151	SHAKOPEE TIF	0	2,806,807	2,806,807
<u>ST LOUIS</u>				SAVAGE TIF	0	1,479,623	1,479,623
DULUTH HRA	\$ 227,127	\$ 0	\$ 227,127	PRIOR LAKE TIF	0	39,557	39,557
MT IRON HRA	6,214	0	6,214	TOTAL	\$ 1,432,285	\$ 4,613,193	\$ 6,045,478
ST LOUIS CO HRA	169,273	0	169,273	<u>SHERBURNE</u>			
VIRGINIA HRA	13,047	0	13,047	ELK RIVER HRA	\$ 49,194	\$ 0	\$ 49,194
EVELETH HRA	6,932	0	6,932	ST CLOUD HRA	7,697	0	7,697
COOK COMMUNITY HOSPITAL	90,527	0	90,527	MONTICELLO-BIG LAKE HOSP	123,293	0	123,293
ARROWHEAD REG DEV COMM	127,846	0	127,846	BECKER ECON DEV DIST	107,317	0	107,317
ST LOUIS REGIONAL RR	281,083	0	281,083	ELK RIVER ECON DEV DIST	63,767	0	63,767
FLOODWOOD AREA AMBULANCE	24,991	0	24,991	ST CLOUD MET TRANS ANNEX	22,627	0	22,627
MT IRON TIF	0	122,482	122,482	BECKER TIF	0	59,938	59,938
DULUTH TIF	0	9,860,925	9,860,925	BIG LAKE TIF	0	237,344	237,344
EVELETH TIF	0	48,784	48,784	ELK RIVER TIF	0	672,818	672,818
PROCTOR TIF	0	28,215	28,215	ZIMMERMAN TIF	0	68,005	68,005
VIRGINIA DEV DIST TIF	0	543,933	543,933	TOTAL	\$ 373,895	\$ 1,038,105	\$ 1,412,000

TABLE 40
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1994

TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL	TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
SIBLEY				STEVENS			
BUFFALO CREEK WATERSHED	\$ 586	\$ 0	\$ 586	BOIS DE SIOUX WATERSHED	\$ 5,051	\$ 0	\$ 5,051
HIGH ISLAND WATERSHED	28,476	0	28,476	UPPER MN RIVER WATERSHED	396	0	396
REGION 9 REG DEV COMM	15,314	0	15,314	MORRIS TIF	0	91,798	91,798
GAYLORD TIF	0	285,030	285,030	CHOKIO TIF	0	4,208	4,208
ARLINGTON TIF	0	68,106	68,106	MORRIS TWP TIF	0	27,484	27,484
HENDERSON TIF	0	7,963	7,963	TOTAL	\$ 5,447	\$ 123,490	\$ 128,937
WINTHROP TIF	0	12,840	12,840				
TOTAL	\$ 44,376	\$ 373,939	\$ 418,315	SWIFT			
STEARNS				UPPER MINN VALLEY RDC	\$ 22,486	\$ 0	\$ 22,486
NO FORK-CROW RIVER WTRSHD	\$ 20,946	\$ 0	\$ 20,946	UPPER MN RIVER WATERSHED	3,524	0	3,524
CLEARWATER RIVER WTRSHD	10,807	0	10,807	APPLETON TIF	0	118,963	118,963
SAUK RIVER WATERSHED	75,860	0	75,860	BENSON TIF	0	227,536	227,536
SOUTH TWO RIVERS WTRSHD	45,525	0	45,525	TOTAL	\$ 26,010	\$ 346,499	\$ 372,509
ST CLOUD HRA	115,969	0	115,969				
STEARNS COUNTY HRA	76,099	0	76,099	TODD			
GLACIAL RIDGE HOSPITAL	5,561	0	5,561	SAUK RIVER WATERSHED	\$ 4,222	\$ 0	\$ 4,222
ST CLOUD METRO TRANSIT	390,958	0	390,958	REGION 5 REG DEV COMM	10,137	0	10,137
KIMBALL TIF	0	12,852	12,852	LONG PRAIRIE TIF	0	281,146	281,146
BROOTEN TIF	0	8,644	8,644	STAPLES TIF	0	25,561	25,561
COLD SPRING TIF	0	88,910	88,910	BROWERVILLE TIF	0	21,068	21,068
SARTELL TIF	0	25,191	25,191	TOTAL	\$ 14,359	\$ 327,775	\$ 342,134
ST CLOUD TIF	0	3,476,759	3,476,759				
ALBANY TIF	0	126,173	126,173	TRAVERSE			
STEARNS COUNTY HRA TIF	0	39,597	39,597	BOIS DE SIOUX WATERSHED	\$ 24,796	\$ 0	\$ 24,796
WAITE PARK TIF	0	1,105,196	1,105,196	UPPER MN RIVER WATERSHED	5,990	0	5,990
SAUK CENTRE TIF	0	142,944	142,944	BROWNS VALLEY TIF	0	23,315	23,315
MELROSE TIF	0	33,458	33,458	TOTAL	\$ 30,786	\$ 23,315	\$ 54,101
PAYNESVILLE TIF	0	81,050	81,050				
AVON TIF	0	142,131	142,131	WABASHA			
TOTAL	\$ 741,725	\$ 5,282,905	\$ 6,024,630	BEAR VALLEY WATERSHED	\$ 1,488	\$ 0	\$ 1,488
STEELE				SE MN MULTI COUNTY HRA	54,993	0	54,993
OWATONNA HRA	\$ 33,538	\$ 0	\$ 33,538	LAKE CITY TIF	0	245,282	245,282
BLOOMING PRAIRIE TIF	0	16,631	16,631	PLAINVIEW TIF	0	154,388	154,388
OWATONNA TIF	0	1,294,855	1,294,855	WABASHA TIF	0	65,579	65,579
TOTAL	\$ 33,538	\$ 1,311,486	\$ 1,345,024	TOTAL	\$ 56,481	\$ 465,249	\$ 521,730
				WADENA			
				WADENA HRA	\$ 4,023	\$ 0	\$ 4,023
				REGION 5 REG DEV COMM	5,971	0	5,971
				WADENA TIF	0	62,155	62,155
				MENAHGA TIF	0	13,247	13,247
				TOTAL	\$ 9,994	\$ 75,402	\$ 85,396

TABLE 40
SPECIAL TAXING DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1994

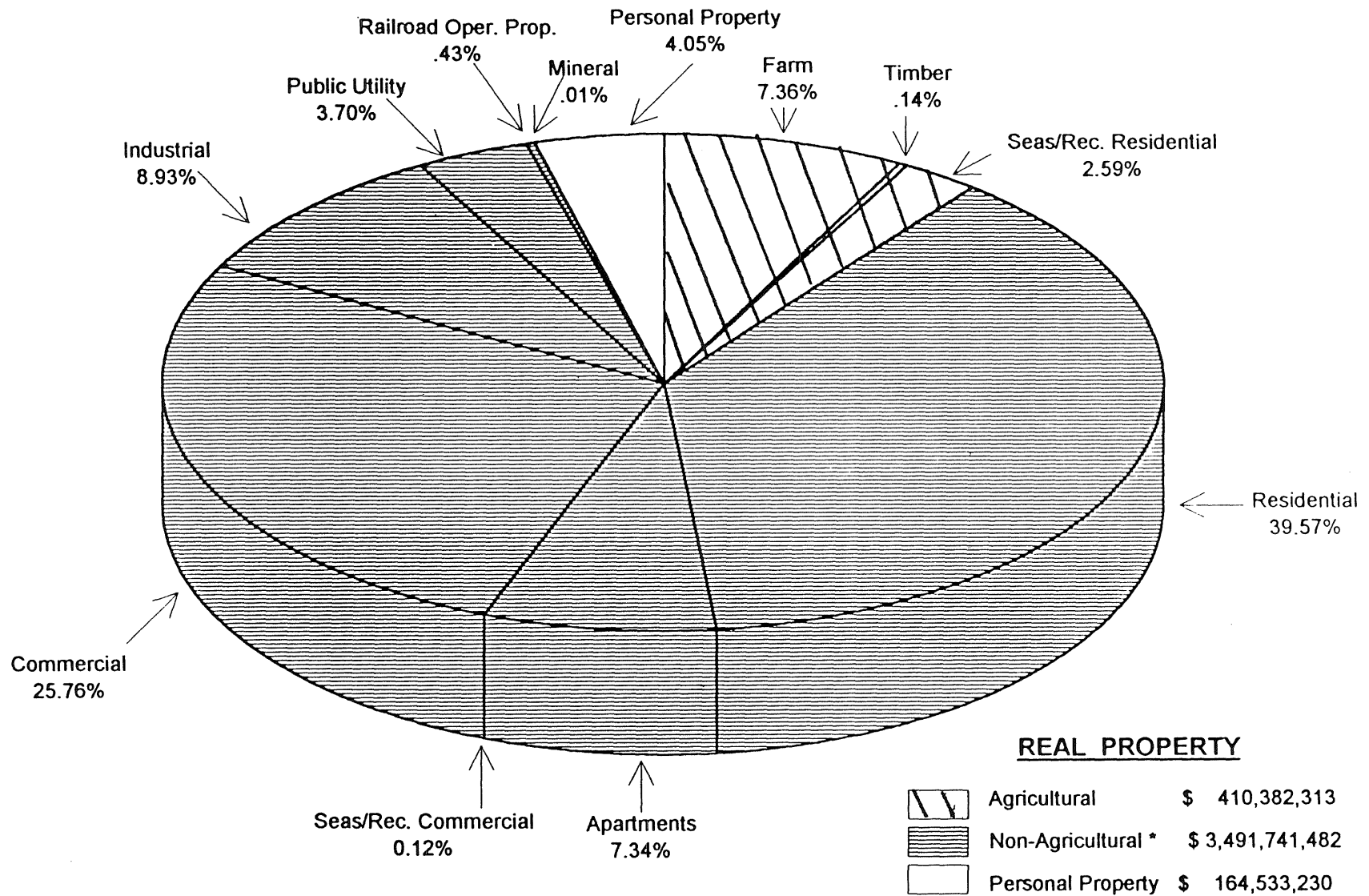
TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL	TYPE OF SPECIAL TAXING DIST.	GENERAL	DEBT	TOTAL
<u>WASECA</u>				<u>WINONA</u>			
REGION 9 REG DEV COMM	\$ 20,920	\$ 0	\$ 20,920	STOCKTON-ROLLINGSTONE WS	\$ 4,029	\$ 0	\$ 4,029
WASECA TIF	0	69,254	69,254	SE MN MULTI COUNTY HRA	75,294	0	75,294
WALDORF TIF	0	2,590	2,590	WINONA PORT AUTHORITY	0	127,752	127,752
TOTAL	\$ 20,920	\$ 71,844	\$ 92,764	WINONA PORT AUTH TIF	0	797,624	797,624
<u>WASHINGTON</u>				ST CHARLES TIF	0	77,089	77,089
CARNELIAN-MARINE WTRSHED	\$ 29,599	\$ 0	\$ 29,599	GOODVIEW TIF	0	319,828	319,828
RAMSEY-WASHINGTON METRO	226,287	0	226,287	LEWISTON TIF	0	48,107	48,107
RICE CREEK WATERSHED DIST	50,387	0	50,387	TOTAL	\$ 79,323	\$ 1,370,400	\$ 1,449,723
VALLEY BRANCH WATERSHED	117,649	249,537	367,186	<u>WRIGHT</u>			
HASINGS HRA	139	0	139	CLEARWATER RIVER WTRSHED	\$ 29,236	\$ 0	\$ 29,236
WASHINGTON COUNTY HRA	624,864	0	624,864	MONTICELLO-BIG LAKE HOSP	519,149	0	519,149
DIST MEMORIAL HOSPITAL	124,941	0	124,941	ALBERTVILLE TIF	0	126,998	126,998
METRO COUNCIL	352,097	98,668	450,765	MONTICELLO TIF	0	507,319	507,319
METRO MOSQUITO CONTROL	384,979	0	384,979	DELANO TIF	0	180,193	180,193
REG TRANSIT BOARD AREA	87,536	0	87,536	BUFFALO TIF	0	1,246,357	1,246,357
REG TRANSIT BOARD DIST	2,120,488	415,168	2,535,656	COKATO TIF	0	175,052	175,052
FOREST LAKE TIF	0	815,774	815,774	ANNANDALE TIF	0	334,026	334,026
WASHINGTON CO TIF	0	576,843	576,843	MONTROSE TIF	0	13,840	13,840
MAHTOMEDI TIF	0	103,135	103,135	ROCKFORD TIF	0	48,656	48,656
WOODBURY TIF	0	1,606,779	1,606,779	MAPLE LAKE TIF	0	82,006	82,006
ST PAUL PARK TIF	0	335,954	335,954	HOWARD LAKE TIF	0	105,604	105,604
STILLWATER TIF	0	1,198,596	1,198,596	ST MICHAEL TIF	0	64,871	64,871
NEWPORT TIF	0	575,055	575,055	HANOVER TIF	0	15,991	15,991
COTTAGE GROVE TIF	0	591,009	591,009	TOTAL	\$ 548,385	\$ 2,900,913	\$ 3,449,298
OAKDALE TIF	0	1,486,089	1,486,089	<u>YELLOW MEDICINE</u>			
OAK PARK HTS TIF	0	218,564	218,564	LAC QUI PARLE-YELLOW BANK	\$ 12,006	\$ 0	\$ 12,006
BAYPORT TIF	0	11,502	11,502	YELLOW MEDICINE RIVER	16,805	0	16,805
TOTAL	\$ 4,118,966	\$ 8,282,673	\$ 12,401,639	UPPER MINN VALLEY RDC	30,614	0	30,614
<u>WATONWAN</u>				GRANITE FALLS TIF	0	107,642	107,642
REGION 9 REG DEV COMM	\$ 14,164	\$ 0	\$ 14,164	CLARKSFIELD TIF	0	8,362	8,362
MADELIA TIF	0	108,047	108,047	CANBY TIF	0	7,252	7,252
ST JAMES TIF	0	226,467	226,467	TOTAL	\$ 59,425	\$ 123,256	\$ 182,681
TOTAL	\$ 14,164	\$ 334,514	\$ 348,678	<u>STATEWIDE TOTAL</u>	\$80,318,723	\$281,578,430	\$361,897,153
<u>WILKIN</u>							
BUFFALO-RED RIVER WTRSHED	\$ 19,618	\$ 0	\$ 19,618				
BOIS DE SIOUX WATERSHED	10,614	0	10,614				
BRECKENRIDGE TIF	0	31,556	31,556				
TOTAL	\$ 30,232	\$ 31,556	\$ 61,788				

SECTION IV

Part B: By Use Classification

Figure 4

ESTIMATED DISTRIBUTION OF THE GROSS TAX PAYABLE IN 1994 BY USE CLASS STATEWIDE



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

TABLE 41
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1994

	<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	\$ 734,685	\$ 1,402,027	\$ 2,014,164	\$ 777,140	\$ 1,319,688	\$ 948,724	\$ 4,287,928
Non-homestead	314,740	568,956	1,009,411	319,700	317,670	1,130,759	3,311,501
Total	1,049,425	1,970,983	3,023,575	1,096,840	1,637,358	2,079,483	7,599,429
Timber	465,281	5,620	201,441	207,881	33,044	0	0
Seas/Rec. Residential	5,775,974	373,759	4,210,874	1,773,971	158,501	134,075	71,950
Total Agricultural	7,290,680	2,350,362	7,435,890	3,078,692	1,828,903	2,213,558	7,671,379
<u>NON-AGRICULTURAL</u>							
Residential							
Homestead	2,373,792	80,362,313	4,573,411	4,899,935	4,879,609	507,278	8,870,765
Non-homestead	241,417	8,011,970	974,529	1,036,369	723,472	108,699	1,605,089
Total	2,615,209	88,374,283	5,547,940	5,936,304	5,603,081	615,977	10,475,854
Apartments	155,752	13,076,538	467,136	823,372	3,216,635	56,636	3,324,719
Seas/Rec. Commercial	102,589	0	242,685	184,493	5,089	1,069	9,122
Commercial Land & Buildings	656,529	37,383,877	3,239,476	4,373,010	3,594,927	216,177	10,586,745
Industrial Land & Buildings	104,947	22,226,389	573,644	388,166	3,454,159	26,392	2,450,718
Public Utility	117,936	1,259,229	198,995	448,946	734,678	120,264	1,915,791
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	117,157	995,667	231,804	102,491	249,698	98,834	86,368
Total Non-Agricultural *	3,870,119	163,315,983	10,501,680	12,256,782	16,858,267	1,135,349	28,849,317
TOTAL REAL PROPERTY	11,160,799	165,666,345	17,937,570	15,335,474	18,687,170	3,348,907	36,520,696
TOTAL PERSONAL PROPERTY	353,177	7,760,458	521,518	1,575,542	1,172,870	161,496	1,492,663
TOTAL REAL & PERSONAL PROPERTY	11,513,976	173,426,803	18,459,088	16,911,016	19,860,040	3,510,403	38,013,359

	<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	2,820,507	801,915	2,807,981	537,047	2,292,644	2,137,314	3,149,861
Non-homestead	1,764,053	164,025	1,020,058	177,209	2,171,789	488,735	2,863,976
Total	4,584,560	965,940	3,828,039	714,256	4,464,433	2,626,049	6,013,837
Timber	0	254,127	0	247,840	0	3,350	1,879
Seas/Rec. Residential	0	700,620	216,529	10,535,914	88	1,047,986	42,485
Total Agricultural	4,584,560	1,920,687	4,044,568	11,498,010	4,464,521	3,677,385	6,058,201
<u>NON-AGRICULTURAL</u>							
Residential							
Homestead	4,215,615	5,758,793	26,176,998	4,961,315	1,670,724	9,355,157	8,431,383
Non-homestead	585,165	669,917	2,750,542	583,343	324,332	1,335,689	1,059,599
Total	4,800,780	6,428,710	28,927,540	5,544,658	1,995,056	10,690,846	9,490,982
Apartments	373,611	431,686	2,959,596	135,741	247,019	1,148,526	2,614,903
Seas/Rec. Commercial	0	12,123	4,804	845,024	0	40,563	1,141
Commercial Land & Buildings	2,812,329	1,826,641	8,685,694	1,732,999	1,254,683	2,945,645	5,448,455
Industrial Land & Buildings	1,417,327	3,751,404	9,253,436	9,456	405,017	840,269	1,648,039
Public Utility	53,884	2,501,516	616,015	557,741	651,671	1,023,858	57,294
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	74,891	290,527	34,228	152,543	95,628	55,317	565,773
Total Non-Agricultural *	9,532,822	15,242,607	50,481,697	8,981,224	4,649,074	16,756,612	19,826,587
TOTAL REAL PROPERTY	14,117,382	17,163,294	54,526,265	20,479,234	9,113,595	20,433,997	25,884,788
TOTAL PERSONAL PROPERTY	171,990	2,552,420	1,631,053	2,327,186	399,814	1,259,982	727,568
TOTAL REAL AND PERSONAL PROPERTY	14,289,372	19,715,714	56,157,318	22,806,420	9,513,409	21,693,979	26,612,356

TABLE 41
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1994

	<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	658,300	8,900	2,830,441	602,800	2,812,053	2,241,238	1,280,513
Non-homestead	234,200	332	2,666,894	113,312	1,756,128	1,234,602	515,622
Total	892,500	9,232	5,497,335	716,112	4,568,181	3,475,840	1,796,135
Timber	91,662	46,172	0	395,933	3,218	0	1,029
Seas/Rec. Residential	253,534	3,124,475	6,549	14,681,352	71,063	0	3,959,488
Total Agricultural	1,237,696	3,179,879	5,503,884	15,793,397	4,642,462	3,475,840	5,756,652
<u>NON-AGRICULTURAL</u>							
Residential							
Homestead	565,041	1,158,392	1,340,551	10,569,287	124,200,855	2,624,082	6,467,216
Non-homestead	145,466	131,697	328,986	1,486,861	12,191,783	374,851	1,028,025
Total	710,507	1,290,089	1,669,537	12,056,148	136,392,638	2,998,933	7,495,241
Apartments	134,423	48,363	187,060	1,045,387	25,029,995	264,695	923,284
Seas/Rec. Commercial	2,625	115,598	0	764,449	0	5,992	223,103
Commercial Land & Buildings	380,616	724,796	968,635	7,401,155	73,697,868	849,845	4,832,376
Industrial Land & Buildings	0	0	558,477	1,111,550	37,656,410	445,975	648,221
Public Utility	2,129,904	20,813	42,046	465,738	11,320,328	34,350	625,297
Mineral	0	0	0	31,403	0	0	0
Railroad Operating Property	71,807	4,865	24,139	223,593	230,905	22,738	55,445
Total Non-Agricultural *	3,429,882	2,204,524	3,449,894	23,099,423	284,328,144	4,622,528	14,802,967
TOTAL REAL PROPERTY	4,667,578	5,384,403	8,953,778	38,892,820	288,970,606	8,098,368	20,559,619
TOTAL PERSONAL PROPERTY	2,058,183	208,535	1,416,073	985,285	10,231,444	393,798	191,217
TOTAL REAL AND PERSONAL PROPERTY	6,725,761	5,592,938	10,369,851	39,878,105	299,202,050	8,492,166	20,750,836
	<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	3,482,348	2,820,739	3,594,911	3,784,232	1,623,035	1,906,612	1,764,773
Non-homestead	3,805,833	1,449,753	2,571,309	1,405,493	1,372,648	1,953,638	433,839
Total	7,288,181	4,270,492	6,166,220	5,189,725	2,995,683	3,860,250	2,198,612
Timber	0	28	0	22,582	0	2,344	339
Seas/Rec. Residential	23,267	43,793	5,658	211,055	201,883	2,356,856	47,390
Total Agricultural	7,311,448	4,314,313	6,171,878	5,423,362	3,197,566	6,219,450	2,246,341
<u>NON-AGRICULTURAL</u>							
Residential							
Homestead	1,613,093	2,476,529	4,768,574	8,413,971	606,627	511,223,786	3,463,078
Non-homestead	399,216	691,123	834,785	1,341,259	141,112	73,064,583	530,301
Total	2,012,309	3,167,652	5,603,359	9,755,230	747,739	584,288,369	3,993,379
Apartments	159,896	347,300	627,019	1,360,732	63,724	131,168,932	398,232
Seas/Rec. Commercial	0	2,555	470	31,769	2,186	1,370	8,134
Commercial Land & Buildings	911,873	1,611,554	2,872,815	5,191,503	401,027	496,243,514	1,103,086
Industrial Land & Buildings	1,106,947	259,099	1,925,667	2,725,684	0	146,490,495	81,018
Public Utility	114,369	183,166	324,367	23,285,161	47,731	12,833,408	76,468
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	53,616	0	69,402	46,524	74,291	2,662,762	14,173
Total Non-Agricultural *	4,359,010	5,571,326	11,423,099	42,396,603	1,336,698	1,373,688,850	5,674,490
TOTAL REAL PROPERTY	11,670,458	9,885,639	17,594,977	47,819,965	4,534,264	1,379,908,300	7,920,831
TOTAL PERSONAL PROPERTY	337,402	505,951	1,350,833	1,000,837	375,318	35,302,422	444,539
TOTAL REAL AND PERSONAL PROPERTY	12,007,860	10,391,590	18,945,810	48,820,802	4,909,582	1,415,210,722	8,365,370

TABLE 41
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1994

	HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSON
<u>AGRICULTURAL</u>							
Farm							
Homestead	475,422	2,283,958	374,298	3,412,060	1,090,585	2,623,105	1,600,759
Non-homestead	210,244	421,594	57,568	4,058,880	236,564	2,068,704	2,038,754
Total	685,666	2,705,552	431,866	7,470,940	1,327,149	4,691,809	3,639,513
Timber	166,371	17,689	579,082	0	145,169	10,885	30,903
Seas/Rec. Residential	3,999,837	543,113	4,279,826	52,313	732,368	2,447,765	30,883
Total Agricultural	4,851,874	3,266,354	5,290,774	7,523,253	2,204,686	7,150,459	3,701,299
<u>NON-AGRICULTURAL</u>							
Residential							
Homestead	2,766,085	5,486,633	7,785,951	1,027,084	1,875,674	7,956,982	430,535
Non-homestead	440,622	782,223	766,914	350,828	386,717	1,244,285	127,321
Total	3,206,707	6,268,856	8,552,865	1,377,912	2,262,391	9,201,267	557,856
Apartments	178,892	804,177	789,584	142,736	285,914	1,416,415	75,484
Seas/Rec. Commercial	290,072	10,826	149,799	3,042	21,376	55,926	881
Commercial Land & Buildings	1,529,483	2,524,803	3,705,182	768,380	1,039,942	5,320,334	306,423
Industrial Land & Buildings	590,311	383,027	2,861,482	430,185	424,847	1,230,752	3,899
Public Utility	344,233	339,403	14,139,541	213,769	19,714	186,687	901,995
Mineral	0	0	28,370	0	0	0	0
Railroad Operating Property	21,255	84,034	217,612	21,193	43,397	253,380	104,893
Total Non-Agricultural *	6,162,614	10,415,126	30,444,435	2,957,217	4,097,581	17,664,761	1,951,431
TOTAL REAL PROPERTY	11,014,488	13,681,480	35,735,209	10,480,470	6,302,267	24,815,220	5,652,730
TOTAL PERSONAL PROPERTY	1,103,668	680,512	3,809,852	697,690	125,086	646,396	1,242,230
TOTAL REAL AND PERSONAL PROPERTY	12,118,156	14,361,992	39,545,061	11,178,160	6,427,353	25,461,616	6,894,960
	KOOCHICHING	LAC QUI PARLE	LAKE	LAKE/WOODS	LE SUEUR	LINCOLN	LYON
<u>AGRICULTURAL</u>							
Farm							
Homestead	235,092	1,883,641	8,876	274,195	2,080,020	1,221,767	2,177,020
Non-homestead	98,312	1,739,219	0	172,146	1,057,020	1,107,161	2,071,893
Total	333,404	3,622,860	8,876	446,341	3,137,040	2,328,928	4,248,913
Timber	89,565	0	532,171	100,710	0	0	0
Seas/Rec. Residential	657,890	1,447	1,589,350	685,182	881,438	103,657	7,057
Total Agricultural	1,080,859	3,624,307	2,130,397	1,232,233	4,018,478	2,432,585	4,255,970
<u>NON-AGRICULTURAL</u>							
Residential							
Homestead	2,495,091	606,137	2,878,563	599,110	5,206,616	586,544	3,366,817
Non-homestead	421,356	141,031	478,352	86,321	660,028	150,701	626,172
Total	2,916,447	747,168	3,356,915	685,431	5,866,644	737,245	3,992,989
Apartments	199,536	84,153	114,949	43,942	352,350	60,161	1,261,007
Seas/Rec. Commercial	38,985	674	111,647	123,610	62,967	1,334	0
Commercial Land & Buildings	1,188,044	346,523	814,324	245,943	1,132,333	261,225	2,966,990
Industrial Land & Buildings	5,118,647	545,723	277,339	207,872	1,467,561	82,074	2,120,518
Public Utility	248,247	55,735	287,923	36,656	225,726	130,245	202,559
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	243,902	39,244	312,153	34,647	32,797	27,797	130,106
Total Non-Agricultural *	9,953,808	1,819,220	5,275,250	1,378,101	9,140,378	1,300,081	10,674,169
TOTAL REAL PROPERTY	11,034,667	5,443,527	7,405,647	2,610,334	13,158,856	3,732,666	14,930,139
TOTAL PERSONAL PROPERTY	394,176	238,514	395,875	110,779	646,907	1,260,573	1,314,877
TOTAL REAL AND PERSONAL PROPERTY	11,428,843	5,682,041	7,801,522	2,721,113	13,805,763	4,993,239	16,245,016

TABLE 41
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1994

	MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
<u>AGRICULTURAL</u>							
Farm							
Homestead	831,509	1,899,870	3,220,026	2,363,394	2,277,207	1,251,527	2,441,848
Non-homestead	611,100	2,530,084	4,237,086	1,072,402	1,233,855	257,397	570,696
Total	1,442,609	4,429,954	7,457,112	3,435,796	3,511,062	1,508,924	3,012,544
Timber	54,323	35,414	0	0	0	16,534	10,093
Seas/Rec. Residential	281,157	24,259	23,633	14,305	1,206,575	2,196,974	2,086,482
Total Agricultural	1,778,089	4,489,627	7,480,745	3,450,101	4,717,637	3,722,432	5,109,119
<u>NON-AGRICULTURAL</u>							
Residential							
Homestead	444,003	698,397	2,934,680	7,072,358	3,243,997	3,648,559	4,316,599
Non-homestead	95,096	159,054	699,478	724,827	572,132	673,678	815,501
Total	539,099	857,451	3,634,158	7,797,185	3,816,129	4,322,237	5,132,100
Apartments	74,254	79,134	344,281	1,203,064	315,635	564,478	551,149
Seas/Rec. Commercial	12,875	285	1,419	0	3,103	86,983	37,705
Commercial Land & Buildings	798,445	471,847	2,257,910	3,545,725	1,466,759	2,170,849	2,453,510
Industrial Land & Buildings	0	2,070	966,394	2,104,511	626,507	468,993	401,519
Public Utility	38,336	490,322	1,106,635	66,157	95,814	217,096	920,532
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	27,677	135,085	45,254	35,348	110,644	0	232,363
Total Non-Agricultural *	1,490,686	2,036,194	8,356,051	14,751,990	6,434,591	7,830,636	9,728,878
TOTAL REAL PROPERTY	3,268,775	6,525,821	15,836,796	18,202,091	11,152,228	11,553,068	14,837,997
TOTAL PERSONAL PROPERTY	227,289	1,584,872	1,504,299	301,770	649,418	512,427	1,258,720
TOTAL REAL AND PERSONAL PROPERTY	3,496,064	8,110,693	17,341,095	18,503,861	11,801,646	12,065,495	16,096,717
	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
<u>AGRICULTURAL</u>							
Farm							
Homestead	3,742,140	2,085,362	3,252,632	2,503,617	1,966,764	3,683,105	3,342,071
Non-homestead	2,580,430	2,321,304	1,363,936	3,025,227	2,473,026	1,449,705	1,621,823
Total	6,322,570	4,406,666	4,616,568	5,528,844	4,439,790	5,132,810	4,963,894
Timber	0	0	8,893	0	2,543	0	107,448
Seas/Rec. Residential	6,149	275,273	25,078	0	0	82,183	7,282,691
Total Agricultural	6,328,719	4,681,939	4,650,539	5,528,844	4,442,333	5,214,993	12,354,033
<u>NON-AGRICULTURAL</u>							
Residential							
Homestead	6,754,833	787,844	6,447,099	2,698,801	684,189	36,380,592	7,654,946
Non-homestead	768,792	195,948	751,621	522,433	151,328	4,831,530	1,124,610
Total	7,523,625	983,792	7,198,720	3,221,234	835,517	41,212,122	8,779,556
Apartments	740,067	107,120	1,044,665	616,523	106,611	5,860,648	1,073,243
Seas/Rec. Commercial	10,086	0	0	0	0	19,543	249,387
Commercial Land & Buildings	3,947,342	427,757	1,944,672	2,292,078	473,487	31,464,063	3,903,276
Industrial Land & Buildings	2,704,361	153,018	1,753,479	983,119	0	5,098,757	721,240
Public Utility	316,636	43,490	138,931	47,905	131,973	657,895	2,349,468
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	28,066	0	0	27,050	75,477	67,109	274,706
Total Non-Agricultural *	15,270,183	1,715,177	12,080,467	7,187,909	1,623,065	84,380,137	17,350,876
TOTAL REAL PROPERTY	21,598,902	6,397,116	16,731,006	12,716,753	6,065,398	89,595,130	29,704,909
TOTAL PERSONAL PROPERTY	749,157	579,069	489,657	217,549	233,581	1,697,097	1,152,388
TOTAL REAL AND PERSONAL PROPERTY	22,348,059	6,976,185	17,220,663	12,934,302	6,298,979	91,292,227	30,857,297

TABLE 41
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1994

	<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	857,256	1,464,171	1,374,375	3,867,428	1,509,144	87,638	538,295
Non-homestead	600,721	374,214	1,503,438	5,680,081	948,945	131,556	483,508
Total	1,457,977	1,838,385	2,877,813	9,547,509	2,458,089	219,194	1,021,803
Timber	0	59,667	0	0	5,518	2,434	3,386
Seas/Rec. Residential	3,983	3,219,241	753	742,366	952,078	228,720	0
Total Agricultural	1,461,960	5,117,293	2,878,566	10,289,875	3,415,685	450,348	1,025,189
NON-AGRICULTURAL							
Residential							
Homestead	1,911,262	2,886,346	1,187,546	3,916,464	1,552,502	183,412,830	298,330
Non-homestead	316,776	694,081	260,999	746,983	352,159	21,232,081	52,156
Total	2,228,038	3,580,427	1,448,545	4,663,447	1,904,661	204,644,911	350,486
Apartments	345,060	404,814	115,836	836,027	258,826	52,488,960	60,859
Seas/Rec. Commercial	0	85,668	840	0	22,437	48,613	1,499
Commercial Land & Buildings	1,457,233	2,188,755	549,064	2,761,008	781,344	153,440,764	144,222
Industrial Land & Buildings	318,521	127,593	462,118	1,050,897	165,488	44,798,221	15,887
Public Utility	87,145	368,157	139,870	428,911	76,203	5,710,404	259,169
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	57,752	272,793	108,675	577,160	64,389	1,893,236	23,320
Total Non-Agricultural *	4,493,749	7,028,207	2,824,948	10,317,450	3,273,394	463,025,109	855,442
TOTAL REAL PROPERTY	5,955,709	12,145,500	5,703,514	20,607,325	6,689,079	463,475,457	1,880,631
TOTAL PERSONAL PROPERTY	993,987	1,142,949	367,032	1,623,498	609,647	26,142,261	623,802
TOTAL REAL AND PERSONAL PROPERTY	6,949,696	13,288,449	6,070,546	22,230,823	7,298,726	489,617,718	2,504,433
	<u>REDWOOD</u>	<u>RENVILLE</u>	<u>RICE</u>	<u>ROCK</u>	<u>ROSEAU</u>	<u>SCOTT</u>	<u>SHERBURNE</u>
AGRICULTURAL							
Farm							
Homestead	3,607,449	4,573,071	3,139,697	1,672,716	1,611,185	3,228,285	1,817,939
Non-homestead	4,156,575	3,674,283	1,152,015	2,161,323	829,478	1,131,703	448,915
Total	7,764,024	8,247,354	4,291,712	3,834,039	2,440,663	4,359,988	2,266,854
Timber	0	0	0	0	44,680	0	700
Seas/Rec. Residential	557	19,620	488,831	1,874	136,199	353,602	703,038
Total Agricultural	7,764,581	8,266,974	4,780,543	3,835,913	2,621,542	4,713,590	2,970,592
NON-AGRICULTURAL							
Residential							
Homestead	2,120,271	1,684,658	10,730,595	1,014,250	1,515,812	28,240,973	9,274,102
Non-homestead	371,363	334,049	1,388,721	184,631	256,401	2,902,392	1,178,095
Total	2,491,634	2,018,707	12,119,316	1,198,881	1,772,213	31,143,365	10,452,197
Apartments	350,926	325,615	1,759,049	126,490	359,433	2,489,522	1,893,020
Seas/Rec. Commercial	0	0	18,439	0	7,825	64,762	60,966
Commercial Land & Buildings	1,692,930	877,795	5,932,450	518,937	1,158,352	9,201,596	4,172,226
Industrial Land & Buildings	693,691	1,376,729	1,409,729	296,985	1,142,480	8,376,466	1,195,435
Public Utility	77,809	284,224	395,783	60,201	524,768	1,531,032	21,655,672
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	28,420	30,719	54,485	46,398	118,962	73,571	152,821
Total Non-Agricultural *	5,335,410	4,913,789	21,689,251	2,247,892	5,084,033	52,880,314	39,582,376
TOTAL REAL PROPERTY	13,099,991	13,180,763	26,469,794	6,083,805	7,705,575	57,593,904	42,552,968
TOTAL PERSONAL PROPERTY	246,011	418,183	1,284,255	95,740	456,238	1,773,971	1,276,112
TOTAL REAL AND PERSONAL PROPERTY	13,346,002	13,598,946	27,754,049	6,179,545	8,161,813	59,367,875	43,829,080

TABLE 41
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1994

	ST. LOUIS	SIBLEY	STEARNS	STEELE	STEVENS	SWIFT	TODD
<u>AGRICULTURAL</u>							
Farm							
Homestead	613,420	3,263,630	4,313,004	2,236,643	1,665,927	1,852,809	1,977,972
Non-homestead	88,517	2,038,255	1,259,061	1,121,900	1,410,609	1,850,612	527,589
Total	701,937	5,301,885	5,572,065	3,358,543	3,076,536	3,703,421	2,505,561
Timber	1,752,195	0	0	0	0	0	4,619
Seas/Rec. Residential	9,473,207	338	2,575,696	48,212	12,979	3,148	1,781,328
Total Agricultural	11,927,339	5,302,223	8,147,761	3,406,755	3,089,515	3,706,569	4,291,508
<u>NON-AGRICULTURAL</u>							
Residential							
Homestead	48,153,257	1,994,791	23,482,068	6,305,746	1,043,983	1,066,851	2,601,353
Non-homestead	5,472,835	412,437	2,894,359	789,190	259,302	233,852	609,104
Total	53,626,092	2,407,228	26,376,427	7,094,936	1,303,285	1,300,703	3,210,457
Apartments	6,699,142	181,593	7,530,929	849,604	209,826	164,310	261,752
Seas/Rec. Commercial	448,604	5,134	112,709	2,938	1,181	0	55,330
Commercial Land & Buildings	22,938,815	655,897	22,903,471	3,611,638	987,057	709,518	1,396,355
Industrial Land & Buildings	7,828,489	569,700	6,073,457	2,664,155	71,061	126,324	220,872
Public Utility	8,160,134	100,036	563,710	330,866	59,418	243,859	203,099
Mineral	249,788	0	0	0	0	0	0
Railroad Operating Property	2,869,430	0	342,353	53,875	128,626	162,420	211,974
Total Non-Agricultural *	102,820,494	3,919,588	63,903,056	14,608,012	2,760,454	2,707,134	5,559,839
TOTAL REAL PROPERTY	114,747,833	9,221,811	72,050,817	18,014,767	5,849,969	6,413,703	9,851,347
TOTAL PERSONAL PROPERTY	9,510,349	261,974	2,815,725	682,114	467,281	598,091	679,054
TOTAL REAL AND PERSONAL PROPERTY	124,258,182	9,483,785	74,866,542	18,696,881	6,317,250	7,011,794	10,530,401
	TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
<u>AGRICULTURAL</u>							
Farm							
Homestead	1,223,513	2,243,307	749,653	2,672,224	2,546,456	2,344,987	1,705,813
Non-homestead	1,832,954	718,911	261,656	1,586,206	1,567,424	1,792,495	2,477,012
Total	3,056,467	2,962,218	1,011,309	4,258,430	4,113,880	4,137,482	4,182,825
Timber	0	4,893	8,001	0	34,462	0	0
Seas/Rec. Residential	57,897	461,848	247,354	48,337	1,342,307	29,352	0
Total Agricultural	3,114,364	3,428,959	1,266,664	4,306,767	5,490,649	4,166,834	4,182,825
<u>NON-AGRICULTURAL</u>							
Residential							
Homestead	396,769	4,267,847	1,706,737	3,198,949	77,360,454	1,278,139	706,044
Non-homestead	96,203	761,767	430,064	517,473	7,719,165	261,545	86,394
Total	492,972	5,029,614	2,136,801	3,716,422	85,079,619	1,539,684	792,438
Apartments	71,547	314,181	219,047	516,017	6,133,389	187,716	97,827
Seas/Rec. Commercial	24	27,961	3,788	2,186	35,945	0	0
Commercial Land & Buildings	214,987	1,984,488	1,263,422	1,413,920	28,682,215	816,622	360,437
Industrial Land & Buildings	64,044	466,196	180,668	1,052,696	5,306,721	980,258	0
Public Utility	84,982	155,755	374,585	191,531	5,710,431	43,596	19,395
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	26,630	40,246	114,121	42,123	206,292	32,066	131,739
Total Non-Agricultural *	955,186	8,018,441	4,292,432	6,934,895	131,154,612	3,599,942	1,401,836
TOTAL REAL PROPERTY	4,069,550	11,447,400	5,559,096	11,241,662	136,645,261	7,766,776	5,584,661
TOTAL PERSONAL PROPERTY	249,895	437,843	1,046,729	546,659	6,081,213	348,170	257,616
TOTAL REAL AND PERSONAL PROPERTY	4,319,445	11,885,243	6,605,825	11,788,321	142,726,474	8,114,946	5,842,277

TABLE 41
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1994

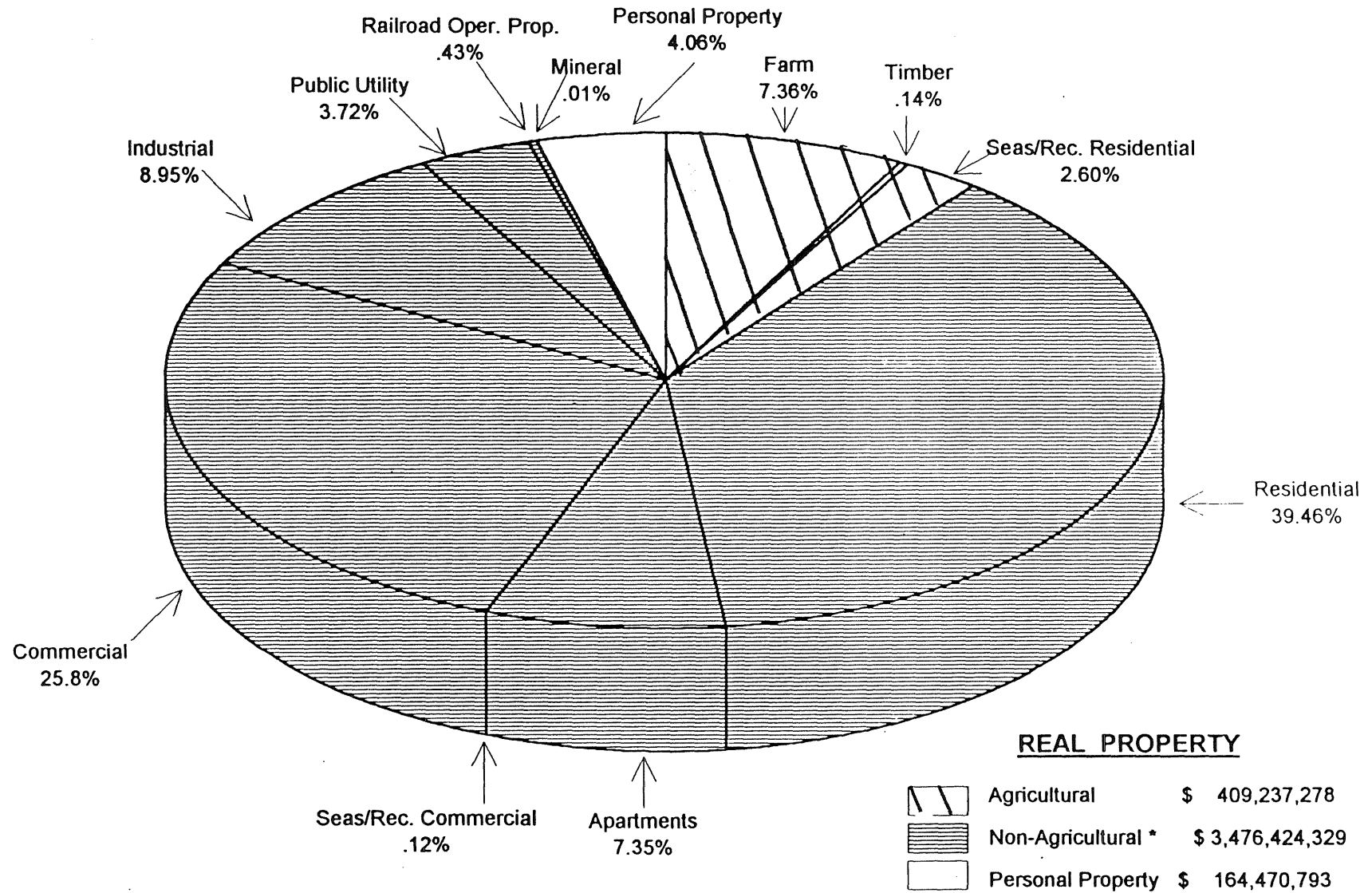
	WINONA	WRIGHT	YELLOW MEDICINE	STATEWIDE TOTALS	PERCENT DISTRIBUTION
<u>AGRICULTURAL</u>					
Farm					
Homestead	1,993,098	3,823,123	2,799,710	177,418,328	4.36%
Non-homestead	500,660	987,432	2,613,342	121,733,705	3.00%
Total	2,493,758	4,810,555	5,413,052	299,152,033	7.36%
Timber	5,173	0	0	5,817,291	0.14%
Seas/Rec. Residential	115,107	2,819,043	0	105,412,989	2.59%
Total Agricultural	2,614,038	7,629,598	5,413,052	410,382,313	10.09%
<u>NON-AGRICULTURAL</u>					
Residential					
Homestead	8,340,762	16,490,286	1,059,481	1,422,562,347	34.98%
Non-homestead	1,542,577	2,468,254	275,757	186,550,244	4.59%
Total	9,883,339	18,958,540	1,335,238	1,609,112,591	39.57%
Apartments	1,681,096	2,243,707	130,475	298,587,679	7.34%
Seas/Rec. Commercial	7,761	52,548	0	4,966,636	0.12%
Commercial Land & Buildings	5,153,893	7,180,147	531,172	1,047,396,229	25.76%
Industrial Land & Buildings	2,913,678	1,671,571	445,313	363,352,554	8.93%
Public Utility	255,322	16,559,273	112,710	150,482,637	3.70%
Mineral	0	0	0	309,561	0.01%
Railroad Operating Property	101,624	169,639	50,581	17,516,815	0.43%
Total Non-Agricultural *	19,996,713	46,835,425	2,605,489	3,491,741,482	85.86%
TOTAL REAL PROPERTY	22,610,751	54,465,023	8,018,541	3,902,123,795	95.95%
TOTAL PERSONAL PROPERTY	836,452	1,536,965	389,412	164,533,230	4.05%
TOTAL REAL AND PERSONAL PROPERTY	23,447,203	56,001,988	8,407,953	4,066,657,025	100.00%

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

Carver	768	Hubbard	3,322
Cass	6,124	Pope	92
Chisago	23,176	Sherburne	78
		Total	33,560

Figure 5

ESTIMATED DISTRIBUTION OF THE NET TAX PAYABLE IN 1994 BY USE CLASS STATEWIDE



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

TABLE 42
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1994

	<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	596,645	1,400,124	2,014,164	777,140	1,317,020	948,724	4,287,928
Non-homestead	314,740	566,257	1,009,411	319,700	316,969	1,130,759	3,311,501
Total	911,385	1,966,381	3,023,575	1,096,840	1,633,990	2,079,483	7,599,429
Timber	465,281	5,620	201,441	207,881	33,018	0	0
Seas/Rec. Residential	5,775,974	373,759	4,210,874	1,773,971	158,501	134,075	71,950
Total Agricultural	7,152,640	2,345,760	7,435,890	3,078,692	1,825,509	2,213,558	7,671,379
<u>NON-AGRICULTURAL</u>							
Residential							
Homestead	1,849,832	80,362,308	4,573,404	4,899,935	4,879,609	507,276	8,870,758
Non-homestead	241,417	8,011,970	974,529	1,036,369	723,472	108,699	1,605,089
Total	2,091,249	88,374,278	5,547,933	5,936,304	5,603,081	615,975	10,475,847
Apartments	155,752	13,076,538	467,136	823,372	3,216,635	56,636	3,324,719
Seas/Rec. Commercial	102,589	0	242,685	184,493	5,089	1,069	9,122
Commercial Land & Buildings	656,529	37,383,877	3,239,476	4,373,010	3,594,927	216,177	10,586,745
Industrial Land & Buildings	104,947	22,226,389	573,644	388,166	3,454,159	26,392	2,450,718
Public Utility	117,936	1,259,229	198,995	448,946	734,678	120,264	1,915,791
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	117,157	995,667	231,804	102,491	249,698	98,834	86,368
Total Non-Agricultural *	3,346,159	163,315,978	10,501,673	12,256,782	16,858,267	1,135,347	28,849,310
TOTAL REAL PROPERTY	10,498,799	165,661,738	17,937,563	15,335,474	18,683,776	3,348,905	36,520,689
TOTAL PERSONAL PROPERTY	353,177	7,760,458	521,518	1,575,542	1,172,870	161,496	1,492,663
TOTAL REAL & PERSONAL PROPERTY	10,851,976	173,422,196	18,459,081	16,911,016	19,856,646	3,510,401	38,013,352
	<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	2,820,507	801,441	2,710,404	537,047	2,292,644	2,128,342	3,149,861
Non-homestead	1,764,053	163,857	978,357	177,209	2,171,789	486,667	2,863,976
Total	4,584,560	965,300	3,688,761	714,256	4,464,433	2,615,009	6,013,837
Timber	0	253,949	0	247,840	0	3,331	1,879
Seas/Rec. Residential	0	700,620	216,529	10,535,914	88	1,047,986	42,485
Total Agricultural	4,584,560	1,919,869	3,905,290	11,498,010	4,464,521	3,666,326	6,058,201
<u>NON-AGRICULTURAL</u>							
Residential							
Homestead	4,215,614	5,758,782	26,176,997	4,961,311	1,670,724	9,355,152	8,431,383
Non-homestead	585,165	669,917	2,750,542	583,343	324,332	1,335,689	1,059,599
Total	4,800,779	6,428,699	28,927,539	5,544,654	1,995,056	10,690,841	9,490,982
Apartments	373,611	431,686	2,959,596	135,741	247,019	1,148,526	1,758,486
Seas/Rec. Commercial	0	12,123	4,804	845,024	0	40,563	1,141
Commercial Land & Buildings	2,812,329	1,826,641	8,685,694	1,732,999	1,254,683	2,945,645	3,513,451
Industrial Land & Buildings	1,417,327	3,751,404	9,253,436	9,456	405,017	840,269	1,024,877
Public Utility	53,884	2,501,516	616,015	557,741	651,671	1,023,858	56,716
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	74,891	290,527	34,228	152,543	95,628	55,317	565,773
Total Non-Agricultural *	9,532,821	15,242,596	50,481,696	8,981,220	4,649,074	16,756,607	16,411,425
TOTAL REAL PROPERTY	14,117,381	17,162,465	54,386,986	20,479,230	9,113,595	20,422,933	22,469,626
TOTAL PERSONAL PROPERTY	171,990	2,552,420	1,631,053	2,327,186	399,814	1,259,982	675,390
TOTAL REAL & PERSONAL PROPERTY	14,289,371	19,714,885	56,018,039	22,806,416	9,513,409	21,682,915	23,145,016

TABLE 42
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1994

	<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	658,300	6,172	2,830,441	557,448	2,757,832	2,241,238	1,280,513
Non-homestead	234,200	332	2,666,894	113,312	1,718,647	1,234,602	515,622
Total	892,500	6,504	5,497,335	670,760	4,476,479	3,475,840	1,796,135
Timber	91,662	46,172	0	395,933	3,218	0	1,029
Seas/Rec. Residential	253,534	3,124,475	6,549	14,681,352	71,063	0	3,959,488
Total Agricultural	1,237,696	3,177,151	5,503,884	15,748,045	4,550,760	3,475,840	5,756,652
<u>NON-AGRICULTURAL</u>							
Residential							
Homestead	565,041	815,099	1,340,551	9,820,076	124,200,854	2,624,082	6,467,507
Non-homestead	145,466	131,697	328,986	1,486,861	12,191,783	374,851	1,028,025
Total	710,507	946,796	1,669,537	11,306,937	136,392,637	2,998,933	7,495,532
Apartments	134,423	48,363	187,060	1,045,387	25,029,995	264,695	923,284
Seas/Rec. Commercial	2,625	115,598	0	764,449	0	5,992	223,103
Commercial Land & Buildings	380,616	724,796	968,635	7,401,155	73,697,868	849,845	4,832,376
Industrial Land & Buildings	0	0	558,477	1,111,550	37,656,410	445,975	648,221
Public Utility	2,129,904	20,813	42,046	465,738	11,320,328	34,350	625,297
Mineral	0	0	0	31,403	0	0	0
Railroad Operating Property	71,807	4,865	24,139	223,593	230,905	22,738	55,445
Total Non-Agricultural *	3,429,882	1,861,231	3,449,894	22,350,212	284,328,143	4,622,528	14,803,258
TOTAL REAL PROPERTY	4,667,578	5,038,382	8,953,778	38,098,257	288,878,903	8,098,368	20,559,910
TOTAL PERSONAL PROPERTY	2,058,183	208,535	1,416,073	985,285	10,231,444	393,798	191,217
TOTAL REAL & PERSONAL PROPERTY	6,725,761	5,246,917	10,369,851	39,083,542	299,110,347	8,492,166	20,751,127
	<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	3,482,348	2,820,739	3,594,911	3,784,232	1,615,428	1,891,270	1,764,773
Non-homestead	3,805,833	1,449,753	2,571,309	1,405,493	1,365,833	1,934,638	433,839
Total	7,288,181	4,270,492	6,166,220	5,189,725	2,981,261	3,825,908	2,198,612
Timber	0	28	0	22,582	0	2,344	339
Seas/Rec. Residential	23,267	43,793	5,658	211,055	201,883	2,356,856	47,390
Total Agricultural	7,311,448	4,314,313	6,171,878	5,423,362	3,183,144	6,185,108	2,246,341
<u>NON-AGRICULTURAL</u>							
Residential							
Homestead	1,613,093	2,476,530	4,768,566	8,413,973	606,627	511,223,789	3,463,082
Non-homestead	399,216	691,123	834,785	1,341,259	141,112	73,064,583	530,301
Total	2,012,309	3,167,653	5,603,351	9,755,232	747,739	584,288,372	3,993,383
Apartments	159,896	347,300	627,019	1,360,732	63,724	131,168,932	398,232
Seas/Rec. Commercial	0	2,555	470	31,769	2,186	1,370	8,134
Commercial Land & Buildings	911,873	1,611,554	2,872,815	5,191,503	401,027	496,243,514	1,103,086
Industrial Land & Buildings	1,106,947	259,099	1,925,667	2,725,684	0	146,490,495	81,018
Public Utility	114,369	183,166	324,367	23,285,161	47,731	12,833,408	76,468
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	53,616	0	69,402	46,524	74,291	2,662,762	14,173
Total Non-Agricultural *	4,359,010	5,571,327	11,423,091	42,396,605	1,336,698	1,373,688,853	5,674,494
TOTAL REAL PROPERTY	11,670,458	9,885,640	17,594,969	47,819,967	4,519,842	1,379,873,961	7,920,835
TOTAL PERSONAL PROPERTY	337,402	505,951	1,350,833	1,000,837	375,318	35,302,422	444,539
TOTAL REAL & PERSONAL PROPERTY	12,007,860	10,391,591	18,945,802	48,820,804	4,895,160	1,415,176,383	8,365,374

TABLE 42
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1994

	HUBBARD	ISANTI	ITASCA	JACKSON	KANABEC	KANDIYOHI	KITTSOON
<u>AGRICULTURAL</u>							
Farm							
Homestead	475,422	2,283,958	224,487	3,412,060	1,090,585	2,622,522	1,600,759
Non-homestead	210,244	421,594	57,362	4,058,880	236,564	2,068,154	2,038,754
Total	685,666	2,705,552	281,847	7,470,940	1,327,149	4,690,676	3,639,513
Timber	166,371	17,689	577,610	0	145,169	10,885	30,903
Seas/Rec. Residential	3,999,837	543,113	4,279,826	52,313	732,368	2,447,765	30,883
Total Agricultural	4,851,874	3,266,354	5,139,284	7,523,253	2,204,686	7,149,326	3,701,299
<u>NON-AGRICULTURAL</u>							
Residential							
Homestead	2,766,085	5,486,630	5,023,747	1,027,084	1,875,673	7,956,982	430,534
Non-homestead	440,622	782,223	766,914	350,828	386,717	1,244,285	127,321
Total	3,206,707	6,268,853	5,790,661	1,377,912	2,262,390	9,201,267	557,855
Apartments	178,892	804,177	789,584	142,736	285,914	1,416,415	75,484
Seas/Rec. Commercial	290,072	10,826	149,799	3,042	21,376	55,926	881
Commercial Land & Buildings	1,529,483	2,524,803	3,705,182	768,380	1,039,942	5,320,334	306,423
Industrial Land & Buildings	590,311	383,027	2,861,482	430,185	424,847	1,230,752	3,899
Public Utility	344,233	339,403	14,139,541	213,769	19,714	186,687	901,995
Mineral	0	0	28,370	0	0	0	0
Railroad Operating Property	21,255	84,034	217,612	21,193	43,397	253,380	104,893
Total Non-Agricultural *	6,162,614	10,415,123	27,682,231	2,957,217	4,097,580	17,664,761	1,951,430
TOTAL REAL PROPERTY	11,014,488	13,681,477	32,821,515	10,480,470	6,302,266	24,814,087	5,652,729
TOTAL PERSONAL PROPERTY	1,103,668	680,512	3,809,852	697,690	125,086	646,396	1,242,230
TOTAL REAL & PERSONAL PROPERTY	12,118,156	14,361,989	36,631,367	11,178,160	6,427,352	25,460,483	6,894,959

	KOOCHICHING	LAC QUI PARLE	LAKE	LAKE OF THE WOODS	LE SUEUR	LINCOLN	LYON
<u>AGRICULTURAL</u>							
Farm							
Homestead	229,916	1,883,641	6,514	273,258	2,080,020	1,221,767	2,177,020
Non-homestead	97,920	1,739,219	0	171,615	1,057,020	1,107,161	2,071,893
Total	327,836	3,622,860	6,514	444,874	3,137,040	2,328,928	4,248,913
Timber	89,273	0	532,171	100,213	0	0	0
Seas/Rec. Residential	657,890	1,447	1,589,350	685,182	881,438	103,657	7,057
Total Agricultural	1,074,999	3,624,307	2,128,035	1,230,269	4,018,478	2,432,585	4,255,970
<u>NON-AGRICULTURAL</u>							
Residential							
Homestead	2,493,746	606,139	1,953,641	599,107	5,206,617	586,543	3,366,820
Non-homestead	421,356	141,031	478,352	86,321	660,028	150,701	626,172
Total	2,915,102	747,170	2,431,993	685,428	5,866,645	737,244	3,992,992
Apartments	199,536	84,153	114,949	43,942	352,350	60,161	1,261,007
Seas/Rec. Commercial	38,985	674	111,647	123,610	62,967	1,334	0
Commercial Land & Buildings	1,188,044	346,523	814,324	245,943	1,132,333	261,225	2,966,990
Industrial Land & Buildings	5,118,647	545,723	277,339	207,872	1,467,561	82,074	2,120,518
Public Utility	248,247	55,735	287,923	36,656	225,726	130,245	202,559
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	243,902	39,244	312,153	34,647	32,797	27,797	130,106
Total Non-Agricultural *	9,952,463	1,819,222	4,350,328	1,378,098	9,140,379	1,300,080	10,674,172
TOTAL REAL PROPERTY	11,027,462	5,443,529	6,478,363	2,608,367	13,158,857	3,732,665	14,930,142
TOTAL PERSONAL PROPERTY	394,176	238,514	395,875	110,779	646,907	1,260,573	1,314,877
TOTAL REAL & PERSONAL PROPERTY	11,421,638	5,682,043	6,874,238	2,719,146	13,805,764	4,993,238	16,245,019

TABLE 42
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1994

	MAHNOMEN	MARSHALL	MARTIN	MCLEOD	MEEKER	MILLE LACS	MORRISON
<u>AGRICULTURAL</u>							
Farm							
Homestead	831,509	1,899,870	3,220,026	2,363,394	2,270,537	1,248,823	2,441,848
Non-homestead	611,100	2,530,084	4,237,086	1,072,402	1,230,109	257,025	570,696
Total	1,442,609	4,429,954	7,457,112	3,435,796	3,500,646	1,505,848	3,012,544
Timber	54,323	35,414	0	0	0	16,533	10,093
Seas/Rec. Residential	281,157	24,259	23,633	14,305	1,206,575	2,196,974	2,086,482
Total Agricultural	1,778,089	4,489,627	7,480,745	3,450,101	4,707,221	3,719,355	5,109,119
<u>NON-AGRICULTURAL</u>							
Residential							
Homestead	444,001	698,396	2,934,678	7,072,360	3,243,998	3,648,559	4,316,599
Non-homestead	95,096	159,054	699,478	724,827	572,132	673,678	815,501
Total	539,097	857,450	3,634,156	7,797,187	3,816,130	4,322,237	5,132,100
Apartments	74,254	79,134	344,281	1,203,064	315,635	564,478	551,149
Seas/Rec. Commercial	12,875	285	1,419	0	3,103	86,983	37,705
Commercial Land & Buildings	798,445	471,847	2,257,910	3,545,725	1,466,759	2,170,849	2,453,510
Industrial Land & Buildings	0	2,070	966,394	2,104,511	626,507	468,993	401,519
Public Utility	38,336	490,322	1,106,635	66,157	95,814	217,096	920,532
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	27,677	135,085	45,254	35,348	110,644	0	232,363
Total Non-Agricultural *	1,490,684	2,036,193	8,356,049	14,751,992	6,434,592	7,830,636	9,728,878
TOTAL REAL PROPERTY	3,268,773	6,525,820	15,836,794	18,202,093	11,141,813	11,549,991	14,837,997
TOTAL PERSONAL PROPERTY	227,289	1,584,872	1,504,299	301,770	649,418	512,427	1,258,720
TOTAL REAL & PERSONAL PROPERTY	3,496,062	8,110,692	17,341,093	18,503,863	11,791,231	12,062,418	16,096,717
	MOWER	MURRAY	NICOLLET	NOBLES	NORMAN	OLMSTED	OTTER TAIL
<u>AGRICULTURAL</u>							
Farm							
Homestead	3,742,140	2,085,362	3,252,632	2,503,617	1,966,764	3,683,105	3,342,071
Non-homestead	2,580,430	2,321,304	1,363,936	3,025,227	2,473,026	1,449,705	1,621,823
Total	6,322,570	4,406,666	4,616,568	5,528,844	4,439,790	5,132,810	4,963,894
Timber	0	0	8,893	0	2,543	0	107,448
Seas/Rec. Residential	6,149	275,273	25,078	0	0	82,183	7,282,691
Total Agricultural	6,328,719	4,681,939	4,650,539	5,528,844	4,442,333	5,214,993	12,354,033
<u>NON-AGRICULTURAL</u>							
Residential							
Homestead	6,754,840	787,844	6,447,111	2,698,801	684,189	36,380,598	7,654,946
Non-homestead	768,792	195,948	751,621	522,433	151,328	4,831,530	1,124,610
Total	7,523,632	983,792	7,198,732	3,221,234	835,517	41,212,128	8,779,556
Apartments	740,067	107,120	1,044,665	616,523	106,611	5,860,648	1,073,243
Seas/Rec. Commercial	10,086	0	0	0	0	19,543	249,387
Commercial Land & Buildings	3,947,342	427,757	1,944,672	2,292,078	473,487	31,464,063	3,903,276
Industrial Land & Buildings	2,704,361	153,018	1,753,479	983,119	0	5,098,757	721,240
Public Utility	316,636	43,490	138,931	47,905	131,973	657,895	2,349,468
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	28,066	0	0	27,050	75,477	67,109	274,706
Total Non-Agricultural *	15,270,190	1,715,177	12,080,479	7,187,909	1,623,065	84,380,143	17,350,876
TOTAL REAL PROPERTY	21,598,909	6,397,116	16,731,018	12,716,753	6,065,398	89,595,136	29,704,909
TOTAL PERSONAL PROPERTY	749,157	579,069	489,657	217,549	233,581	1,697,097	1,152,388
TOTAL REAL & PERSONAL PROPERTY	22,348,066	6,976,185	17,220,675	12,934,302	6,298,979	91,292,233	30,857,297

TABLE 42
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1994

	<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	857,256	1,456,643	1,374,375	3,867,428	1,502,378	87,638	538,295
Non-homestead	600,721	372,159	1,503,438	5,680,081	946,034	131,556	483,508
Total	1,457,977	1,828,806	2,877,813	9,547,509	2,448,412	219,194	1,021,803
Timber	0	59,510	0	0	5,518	2,434	3,386
Seas/Rec. Residential	3,983	3,219,241	753	742,366	952,078	228,720	0
Total Agricultural	1,461,960	5,107,557	2,878,566	10,289,875	3,406,008	450,348	1,025,189
<u>NON-AGRICULTURAL</u>							
Residential							
Homestead	1,911,260	2,886,345	1,187,546	3,916,471	1,552,503	183,412,830	298,330
Non-homestead	316,776	694,081	260,999	746,983	352,159	21,232,081	52,156
Total	2,228,036	3,580,426	1,448,545	4,663,454	1,904,662	204,644,911	350,486
Apartments	345,060	404,814	115,836	656,862	258,826	52,488,960	60,859
Seas/Rec. Commercial	0	85,668	840	0	22,437	48,613	1,499
Commercial Land & Buildings	1,457,233	2,188,755	549,064	2,236,653	781,344	153,440,764	144,222
Industrial Land & Buildings	318,521	127,593	462,118	847,071	165,488	44,798,221	15,887
Public Utility	87,145	368,157	139,870	428,753	76,203	5,710,404	259,169
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	57,752	272,793	108,675	577,160	64,389	1,893,236	23,320
Total Non-Agricultural *	4,493,747	7,028,206	2,824,948	9,409,953	3,273,395	463,025,109	855,442
TOTAL REAL PROPERTY	5,955,707	12,135,763	5,703,514	19,699,828	6,679,403	463,475,457	1,880,631
TOTAL PERSONAL PROPERTY	993,987	1,142,949	367,032	1,618,526	609,647	26,142,261	623,802
TOTAL REAL & PERSONAL PROPERTY	6,949,694	13,278,712	6,070,546	21,318,354	7,289,050	489,617,718	2,504,433
	<u>REDWOOD</u>	<u>RENVILLE</u>	<u>RICE</u>	<u>ROCK</u>	<u>ROSEAU</u>	<u>SCOTT</u>	<u>SHERBURNE</u>
<u>AGRICULTURAL</u>							
Farm							
Homestead	3,607,449	4,573,071	3,139,697	1,672,716	1,608,861	3,220,226	1,814,240
Non-homestead	4,156,575	3,674,283	1,152,015	2,161,323	828,437	1,126,486	448,116
Total	7,764,024	8,247,354	4,291,712	3,834,039	2,437,298	4,346,712	2,262,356
Timber	0	0	0	0	44,635	0	700
Seas/Rec. Residential	557	19,620	488,831	1,874	136,199	353,602	703,038
Total Agricultural	7,764,581	8,266,974	4,780,543	3,835,913	2,618,132	4,700,314	2,966,094
<u>NON-AGRICULTURAL</u>							
Residential							
Homestead	2,120,270	1,684,662	10,730,597	1,014,250	1,515,811	28,240,972	9,274,110
Non-homestead	371,363	334,049	1,388,721	184,631	256,401	2,902,392	1,178,095
Total	2,491,633	2,018,711	12,119,318	1,198,881	1,772,212	31,143,364	10,452,205
Apartments	350,926	325,615	1,759,049	126,490	359,433	2,489,522	1,893,020
Seas/Rec. Commercial	0	0	18,439	0	7,825	64,762	60,966
Commercial Land & Buildings	1,692,930	877,795	5,932,450	518,937	1,158,352	9,201,596	4,172,226
Industrial Land & Buildings	693,691	1,376,729	1,409,729	296,985	1,142,480	8,376,466	1,195,435
Public Utility	77,809	284,224	395,783	60,201	524,768	1,531,032	21,655,672
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	28,420	30,719	54,485	46,398	118,962	73,571	152,821
Total Non-Agricultural *	5,335,409	4,913,793	21,689,253	2,247,892	5,084,032	52,880,313	39,582,384
TOTAL REAL PROPERTY	13,099,990	13,180,767	26,469,796	6,083,805	7,702,164	57,580,627	42,548,478
TOTAL PERSONAL PROPERTY	246,011	418,183	1,284,255	95,740	456,238	1,773,971	1,276,112
TOTAL REAL & PERSONAL PROPERTY	13,346,001	13,598,950	27,754,051	6,179,545	8,158,402	59,354,598	43,824,590

TABLE 42
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1994

	SIBLEY	ST. LOUIS	STEARNS	STEELE	STEVENS	SWIFT	TODD
<u>AGRICULTURAL</u>							
Farm							
Homestead	3,263,630	426,263	4,302,887	2,236,643	1,665,282	1,852,809	1,977,972
Non-homestead	2,038,255	88,397	1,255,865	1,121,900	1,410,336	1,850,612	527,589
Total	5,301,885	514,660	5,558,752	3,358,543	3,075,618	3,703,421	2,505,561
Timber	0	1,749,827	0	0	0	0	4,619
Seas/Rec. Residential	338	9,473,207	2,575,696	48,212	12,979	3,148	1,781,328
Total Agricultural	5,302,223	11,737,695	8,134,448	3,406,755	3,088,597	3,706,569	4,291,508
<u>NON-AGRICULTURAL</u>							
Residential							
Homestead	1,994,787	42,546,061	23,482,070	6,305,746	1,043,990	1,066,862	2,601,356
Non-homestead	412,437	5,472,835	2,894,359	789,190	259,302	233,852	609,104
Total	2,407,224	48,018,896	26,376,429	7,094,936	1,303,292	1,300,714	3,210,460
Apartment	181,593	6,699,142	7,530,929	849,604	209,826	164,310	261,752
Seas/Rec. Commercial	5,134	448,604	112,709	2,938	1,181	0	55,330
Commercial Land & Buildings	655,897	22,938,815	22,903,471	3,611,638	987,057	709,518	1,396,355
Industrial Land & Buildings	569,700	7,828,489	6,073,457	2,664,155	71,061	126,324	220,872
Public Utility	100,036	8,160,134	563,710	330,866	59,418	243,859	203,099
Mineral	0	249,788	0	0	0	0	0
Railroad Operating Property	0	2,869,430	342,353	53,875	128,626	162,420	211,974
Total Non-Agricultural *	3,919,584	97,213,298	63,903,058	14,608,012	2,760,461	2,707,145	5,559,842
TOTAL REAL PROPERTY	9,221,807	108,950,993	72,037,506	18,014,767	5,849,058	6,413,714	9,851,350
TOTAL PERSONAL PROPERTY	261,974	9,510,349	2,815,725	682,114	467,281	598,091	679,054
TOTAL REAL & PERSONAL PROPERTY	9,483,781	118,461,342	74,853,231	18,696,881	6,316,339	7,011,805	10,530,404
	TRAVERSE	WABASHA	WADENA	WASECA	WASHINGTON	WATONWAN	WILKIN
<u>AGRICULTURAL</u>							
Farm							
Homestead	1,221,628	2,243,307	749,653	2,600,442	2,529,898	2,344,987	1,705,813
Non-homestead	1,827,902	718,911	261,656	1,534,109	1,553,134	1,792,495	2,477,012
Total	3,049,530	2,962,218	1,011,309	4,134,551	4,083,032	4,137,482	4,182,825
Timber	0	4,893	8,001	0	34,329	0	0
Seas/Rec. Residential	57,897	461,848	247,354	48,337	1,342,307	29,352	0
Total Agricultural	3,107,427	3,428,959	1,266,664	4,182,888	5,459,668	4,166,834	4,182,825
<u>NON-AGRICULTURAL</u>							
Residential							
Homestead	396,770	4,267,843	1,706,743	3,198,958	77,360,455	1,278,138	706,044
Non-homestead	96,203	761,767	430,064	517,473	7,719,165	261,545	86,394
Total	492,973	5,029,610	2,136,807	3,716,431	85,079,620	1,539,683	792,438
Apartment	71,547	314,181	219,047	516,017	6,133,389	187,716	86,155
Seas/Rec. Commercial	24	27,961	3,788	2,186	35,945	0	0
Commercial Land & Buildings	214,987	1,984,488	1,263,422	1,413,920	28,682,215	816,622	289,514
Industrial Land & Buildings	64,044	466,196	180,668	1,052,696	5,306,721	980,258	0
Public Utility	84,982	155,755	374,585	191,531	5,710,431	43,596	19,326
Mineral	0	0	0	0	0	0	0
Railroad Operating Property	26,630	40,246	114,121	42,123	206,292	32,066	131,739
Total Non-Agricultural *	955,187	8,018,437	4,292,438	6,934,904	131,154,613	3,599,941	1,319,173
TOTAL REAL PROPERTY	4,062,614	11,447,396	5,559,102	11,117,792	136,614,281	7,766,775	5,501,998
TOTAL PERSONAL PROPERTY	249,895	437,843	1,046,729	546,659	6,081,213	348,170	252,329
TOTAL REAL & PERSONAL PROPERTY	4,312,509	11,885,239	6,605,831	11,664,451	142,695,494	8,114,945	5,754,327

TABLE 42
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1994

	WTONA	WRIGHT	YELLOW MEDICINE	STATEWIDE TOTAL	PERCENT DISTRIBUTION
<u>AGRICULTURAL</u>					
Farm					
Homestead	1,954,126	3,806,087	2,799,710	176,502,673	4.36%
Non-homestead	487,404	979,969	2,613,342	121,509,505	3.00%
Total	2,441,530	4,786,056	5,413,052	298,012,184	7.36%
Timber	5,173	0	0	5,812,103	0.14%
Seas/Rec. Residential	115,107	2,819,043	0	105,412,989	2.60%
Total Agricultural	2,561,810	7,605,099	5,413,052	409,237,278	10.10%
<u>NON-AGRICULTURAL</u>					
Residential					
Homestead	8,340,762	16,490,281	1,059,477	1,411,650,523	34.85%
Non-homestead	1,542,577	2,468,254	275,757	186,550,244	4.61%
Total	9,883,339	18,958,535	1,335,234	1,598,200,767	39.46%
Apartments	1,681,096	2,243,707	130,475	297,540,425	7.35%
Seas/Rec. Commercial	7,761	52,548	0	4,966,636	0.12%
Commercial Land & Buildings	5,153,893	7,180,147	531,172	1,044,865,947	25.80%
Industrial Land & Buildings	2,913,678	1,671,571	445,313	362,525,566	8.95%
Public Utility	255,322	16,559,273	112,710	150,481,832	3.72%
Mineral	0	0	0	309,561	0.01%
Railroad Operating Property	101,624	169,639	50,581	17,516,815	0.43%
Total Non-Agricultural *	19,996,713	46,835,420	2,605,485	3,476,424,329	85.84%
TOTAL REAL PROPERTY	22,558,523	54,440,519	8,018,537	3,885,661,607	95.94%
TOTAL PERSONAL PROPERTY	836,452	1,536,965	389,412	164,470,793	4.06%
TOTAL REAL & PERSONAL PROPERTY	23,394,975	55,977,484	8,407,949	4,050,132,400	100.00%

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

Carver	768	Hubbard	3,322
Cass	6,124	Pope	92
Chisago	23,176	Sherburne	78
		Total	33,560

SECTION IV

Part C: Miscellaneous Data

TABLE 43
CERTIFIED HOMESTEAD AND AGRICULTURAL CREDIT AID (HACA)
BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1994

COUNTY	COUNTIES	CITIES	TOWNS	SCHOOL DISTRICTS	SPECIAL TAXING DISTRICTS	TOTAL
AITKIN	806,676	111,904	290,800	419,601	0	1,628,981
ANOKA	11,824,857	9,250,454	335,904	9,253,957	515,773	31,180,945
BECKER	784,690	418,301	380,138	742,969	16,465	2,342,563
BELTRAMI	279,982	289,419	236,419	1,098,627	20,019	1,924,466
BENTON	1,129,392	450,396	167,663	1,006,651	0	2,754,102
BIG STONE	646,768	396,572	67,236	247,166	14,090	1,371,832
BLUE EARTH	2,355,695	2,443,157	321,944	1,586,086	87,374	6,794,256
BROWN	1,391,685	1,137,107	219,039	885,718	6,346	3,639,895
CARLTON	1,518,613	970,522	455,531	938,856	56,583	3,940,105
CARVER	3,455,814	2,031,778	360,502	1,461,812	2,477	7,312,383
CASS	436,810	257,066	283,233	530,061	0	1,507,170
CHIPPEWA	1,006,539	490,600	242,668	374,991	0	2,114,798
CHISAGO	2,151,210	797,634	361,712	1,504,074	0	4,814,630
CLAY	1,666,364	1,328,888	204,304	1,735,633	199,663	5,134,852
CLEARWATER	306,491	83,998	82,240	196,474	0	669,203
COOK	300,127	107,164	3,393	9,744	0	420,428
COTTONWOOD	1,067,773	622,836	194,964	235,315	0	2,120,888
CROW WING	1,042,314	1,129,574	365,648	847,940	73,060	3,458,536
DAKOTA	11,408,738	14,515,037	248,072	11,989,032	185,208	38,346,087
DODGE	1,273,270	710,674	319,612	832,674	0	3,136,230
DOUGLAS	1,635,786	562,608	453,175	727,111	11,302	3,389,982
FARIBAULT	994,828	852,289	260,716	407,953	45,856	2,561,642
FILLMORE	1,027,297	946,620	638,677	518,275	0	3,130,869
FREEBORN	1,816,707	990,041	325,475	609,008	0	3,741,231
GOODHUE	1,286,030	2,150,603	814,813	1,588,684	52,521	5,892,651
GRANT	539,705	174,105	60,699	321,412	8,398	1,104,319
HENNEPIN	38,305,915	60,673,353	64,733	32,902,240	4,512,660	136,458,901
HOUSTON	1,143,230	590,846	397,706	480,597	0	2,612,379
HUBBARD	513,826	92,047	146,657	289,138	0	1,041,668
ISANTI	1,951,565	355,448	405,469	612,606	0	3,325,088
ITASCA	1,825,528	1,257,243	479,574	789,471	38,672	4,390,488
JACKSON	982,306	558,932	220,128	381,425	0	2,142,791
KANABEC	1,057,534	93,506	137,809	420,104	27,284	1,736,237
KANDIYOHI	2,121,037	1,022,684	343,259	1,263,639	56,302	4,806,921
KITSON	437,999	188,480	86,550	235,213	5,750	953,992
KOOCHICING	227,095	583,322	6,042	209,238	0	1,025,697
LAC QUI PARLE	606,679	363,070	221,531	418,196	51,691	1,661,167
LAKE	888,759	381,139	116,475	47,451	0	1,433,824
LAKE OF WOOD	270,473	65,728	61,212	73,322	0	470,735
LE SUEUR	1,694,938	710,500	185,449	743,893	0	3,334,780
LINCOLN	724,913	210,710	145,253	151,609	17,845	1,250,330
LYON	1,238,377	1,006,686	104,211	668,930	26,445	3,044,649
MCLEOD	1,837,704	1,723,599	274,314	1,287,883	14,473	5,137,973
MAHNOMEN	390,973	91,611	95,266	305,545	0	883,395
MARSHALL	723,803	154,874	322,776	386,386	79,268	1,667,107

TABLE 43
CERTIFIED HOMESTEAD AND AGRICULTURAL CREDIT AID (HACA)
BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1994

COUNTY	COUNTIES	CITIES	TOWNS	SCHOOL DISTRICTS	SPECIAL TAXING DISTRICTS	TOTAL
MARTIN	1,123,629	939,914	178,770	787,866	0	3,030,179
MEEKER	1,019,884	628,783	432,536	617,940	0	2,699,143
MILLE LAC	891,999	333,606	186,342	1,127,944	0	2,539,891
MORRISON	1,654,623	423,230	419,681	1,198,874	4,045	3,700,453
MOWER	2,100,998	1,643,480	464,841	815,282	22,174	5,046,775
MURRAY	775,676	317,908	220,410	277,221	43,413	1,634,628
NICOLLET	1,635,786	1,163,451	226,775	698,438	0	3,724,450
NOBLES	1,155,702	920,402	253,078	730,138	39,908	3,099,228
NORMAN	669,080	264,908	101,824	467,249	148,851	1,651,912
OLMSTED	6,054,859	4,919,440	590,507	2,727,570	0	14,292,376
OTTER TAIL	2,334,425	852,746	969,868	1,320,951	143,916	5,621,906
PENNINGTON	724,357	549,116	71,069	559,498	287,015	2,191,055
PINE	841,086	277,993	261,496	825,598	0	2,206,173
PIPESTONE	728,100	338,613	99,319	222,521	0	1,388,553
POLK	1,704,769	1,313,254	500,465	1,134,311	45,076	4,697,875
POPE	626,197	326,482	198,829	280,130	97,816	1,529,454
RAMSEY	13,698,082	27,863,704	189,382	14,570,724	22,651,578	78,973,470
RED LAKE	380,213	198,029	61,787	132,650	0	772,679
REDWOOD	1,269,970	770,401	206,546	663,513	0	2,910,430
RENVILLE	963,747	797,826	298,537	303,877	0	2,363,987
RICE	1,646,942	1,659,752	327,242	1,755,579	68,152	5,457,667
ROCK	651,210	230,673	159,062	119,395	0	1,160,340
ROSEAU	660,847	234,165	178,171	742,562	94,147	1,909,892
ST LOUIS	9,449,349	10,506,762	1,415,317	5,050,038	124,007	26,545,473
SCOTT	4,234,998	2,475,024	191,416	2,220,920	96,478	9,218,836
SHERBURNE	1,298,363	1,161,665	474,492	1,966,328	33,340	4,934,188
SIBLEY	1,125,266	630,700	296,857	456,316	12,768	2,521,907
STEARNS	5,222,698	4,781,120	1,724,773	4,627,002	269,419	16,625,012
STEELE	1,294,424	1,403,978	264,897	855,607	11,512	3,830,418
STEVENS	939,442	375,857	97,498	269,379	0	1,682,176
SWIFT	834,314	303,196	239,969	629,976	26,260	2,033,715
TODD	1,546,174	354,648	390,094	906,315	18,433	3,215,664
TRAVERSE	492,099	215,291	34,498	72,064	60,878	874,830
WABASHA	953,400	700,689	310,934	602,074	1,329	2,568,426
WADENA	497,998	266,490	93,369	349,440	1,459	1,208,756
WASECA	1,370,446	580,086	146,890	422,258	0	2,519,680
WASHINGTON	7,114,467	6,668,758	648,145	7,256,488	287,916	21,975,774
WATONWAN	1,001,926	329,560	147,340	381,747	0	1,860,573
WILKIN	856,482	176,893	59,874	353,255	0	1,446,504
WINONA	1,902,993	2,044,515	556,718	992,967	56,696	5,553,889
WRIGHT	2,161,276	1,742,333	905,423	2,781,770	243,336	7,834,138
YELLOW MEDICINE	950,703	443,411	175,410	407,827	0	1,977,351
STATEWIDE TOTAL	195,655,814	195,471,977	26,279,442	144,418,312	31,015,447	592,840,992

TABLE 44
DISPARITY REDUCTION AID
AFTER THE 90% LIMITATION
BY COUNTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1994

COUNTY	COUNTY	TOWN	SCHOOL DISTRICT	SPECIAL TAXING DISTRICT	TOTAL
AITKIN	\$ 15,792	\$ 121	\$ 17,876	\$ 61	33,850
ANOKA	175	0	248	20	443
BECKER	5,907	0	7,796	347	14,050
BELTRAMI	9	975	10,188	558	11,730
BENTON	11,287	0	15,320	465	27,072
BIG STONE	118,798	700	119,370	2,319	241,187
BLUE EARTH	102,207	0	138,278	490	240,975
BROWN	38,950	0	60,511	482	99,943
CARLTON	519,125	19,255	384,438	8,886	931,704
CARVER	3,612	355	4,334	0	8,301
CASS	11,250	47	12,755	0	24,052
CHIPPEWA	169,675	23,685	183,275	368	377,003
CHISAGO	6,942	0	7,379	0	14,321
CLAY	16,336	0	20,358	983	37,677
CLEARWATER	68,585	6,979	70,458	2,708	148,730
COOK	4,578	0	3,601	0	8,179
COTTONWOOD	73,255	4,972	99,399	315	177,941
CROW WING	21,761	0	33,418	1,112	56,291
DAKOTA	2,855	0	5,183	171	8,209
DODGE	306,019	41,292	285,302	0	632,613
DOUGLAS	9,111	797	10,399	76	20,383
FARIBAULT	100,309	117	156,320	598	257,344
FILLMORE	300,757	80,579	337,115	0	718,451
FREEBORN	80,082	9,473	98,662	55	188,272
GOODHUE	42,637	96	90,064	758	133,555
GRANT	8,618	0	11,594	0	20,212
HENNEPIN	402,475	0	663,387	63,249	1,129,111
HOUSTON	189,822	49,252	191,516	0	430,590
HUBBARD	0	0	0	0	0
ISANTI	58,720	551	47,856	148	107,275
ITASCA	224,728	1,086	174,255	1,420	401,489
JACKSON	73,570	1,849	101,164	1,133	177,716
KANABEC	6,177	93	4,763	0	11,033
KANDIYOHI	29,756	607	33,801	86	64,250
KITTSO	6,035	0	9,078	314	15,427
KOOCHICING	272,866	0	300,051	1,236	574,153
LAC QUI PARLE	69,660	0	116,016	1,296	186,972
LAKE	225,303	4,223	92,212	413	322,151
LAKE OF WOOD	14,129	333	13,424	36	27,922
LE SUEUR	115,935	91	115,435	0	231,461
LINCOLN	51,247	3,460	48,055	1,232	103,994
LYON	37,402	0	48,148	294	85,844
MCLEOD	81,473	0	101,686	957	184,116
MAHNOMEN	88,369	10,442	76,391	4,566	179,768
MARSHALL	5,715	149	9,705	616	16,185

TABLE 44 DISPARITY REDUCTION AID AFTER THE 90% LIMITATION BY COUNTY BY GOVERNMENTAL UNIT TAXES PAYABLE 1994
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COUNTY	COUNTY	TOWN	SCHOOL DISTRICT	SPECIAL TAXING DISTRICT	TOTAL
MARTIN	\$ 51,098	\$ 0	\$ 93,396	\$ 334	144,828
MEEKER	21,467	3,706	33,299	135	58,607
MILLE LACS	34,000	64	33,378	0	67,442
MORRISON	41,490	0	46,093	462	88,045
MOWER	348,699	57,116	370,757	1,791	778,363
MURRAY	47,705	4,888	76,864	240	129,697
NICOLLET	19,100	29	26,023	88	45,240
NOBLES	100,985	584	131,723	2,427	235,719
NORMAN	19,550	0	25,873	1,726	47,149
OLMSTED	22,481	6,795	27,668	0	56,944
OTTER TAIL	22,024	499	30,856	0	53,379
PENNINGTON	124,450	6,489	132,547	7,036	270,522
PINE	1,828	59	1,597	0	3,484
PIPESTONE	118,250	3,755	117,893	246	240,144
POLK	100,699	504	124,909	7,403	233,515
POPE	28,510	0	41,488	3,167	73,165
RAMSEY	399,699	0	593,455	69,780	1,062,934
RED LAKE	118,818	13,167	99,949	6,292	238,226
REDWOOD	61,943	0	74,449	200	136,592
RENVILLE	77,316	0	136,299	895	214,510
RICE	49,518	0	71,441	1,388	122,347
ROCK	36,941	7,490	46,168	116	90,715
ROSEAU	2,735	0	5,640	306	8,681
ST LOUIS	7,802,011	579,349	4,942,135	30,724	13,354,219
SCOTT	27,994	0	25,897	749	54,640
SHERBURNE	7,091	0	12,721	447	20,259
SIBLEY	74,927	843	91,046	760	167,576
STEARNS	70,428	579	99,777	3,377	174,161
STEELE	43,638	518	63,235	0	107,391
STEVENS	78,948	0	95,296	0	174,244
SWIFT	100,073	22,367	109,779	293	232,512
TODD	96,035	13,878	96,169	106	206,188
TRAVERSE	25,477	0	30,069	235	55,781
WABASHA	45,335	11,858	61,707	31	118,931
WADENA	75,088	247	57,353	300	132,988
WASECA	16,967	0	17,929	51	34,947
WASHINGTON	815	0	1,216	0	2,031
WATONWAN	7,037	0	7,899	0	14,936
WILKIN	15,152	0	19,974	0	35,126
WINONA	99,314	20,751	135,218	2,424	257,707
WRIGHT	8,200	0	17,126	97	25,423
YELLOW MED	58,528	0	65,873	666	125,067
STATEWIDE TOTALS	\$ 14,494,378	\$ 1,017,114	\$ 12,622,768	242,060	28,376,320

TABLE 45
DISPARITY REDUCTION AID BY COUNTY
BEFORE AND AFTER THE 90% TAX RATE LIMITATION
TAXES PAYABLE 1994

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
AITKIN	\$ 33,850	\$ 0	\$ 33,850	FILLMORE	\$ 710,954	(7,497) \$	718,451
ANOKA	443	0	443	FREEBORN	188,645	373	188,272
BECKER	14,050	0	14,050	GOODHUE	133,555	0	133,555
BELTRAMI	11,730	0	11,730	GRANT	20,212	0	20,212
BENTON	27,072	0	27,072	HENNEPIN	1,139,463	10,352	1,129,111
BIG STONE	241,187	0	241,187	HOUSTON	430,590	0	430,590
BLUE EARTH	240,975	0	240,975	HUBBARD	0	0	0
BROWN	99,943	0	99,943	ISANTI	107,275	0	107,275
CARLTON	931,704	0	931,704	ITASCA	403,240	1,751	401,489
CARVER	8,301	0	8,301	JACKSON	177,716	0	177,716
CASS	24,052	0	24,052	KANABEC	11,033	0	11,033
CHIPPEWA	377,003	0	377,003	KANDIYOHI	64,250	0	64,250
CHISAGO	14,321	0	14,321	KITTSOON	15,427	0	15,427
CLAY	37,677	0	37,677	KOOCHICHING	574,153	0	574,153
CLEARWATER	148,730	0	148,730	LAC QUI PARLE	186,972	0	186,972
COOK	8,179	0	8,179	LAKE	322,151	0	322,151
COTTONWOOD	177,941	0	177,941	LAKEWOODS	27,922	0	27,922
CROW WING	56,291	0	56,291	LE SUEUR	231,882	421	231,461
DAKOTA	8,209	0	8,209	LINCOLN	104,012	18	103,994
DODGE	644,734	12,121	632,613	LYON	85,844	0	85,844
DOUGLAS	20,383	0	20,383	MCLEOD	184,116	0	184,116
FARIBAULT	257,344	0	257,344	MAHNOMEN	179,768	0	179,768

TABLE 45
DISPARITY REDUCTION AID BY COUNTY
BEFORE AND AFTER THE 90% TAX RATE LIMITATION
TAXES PAYABLE 1994

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
MARSHALL	\$ 16,185	\$ 0	\$ 16,185	ROCK	\$ 93,840	\$ 3,125	\$ 90,715
MARTIN	144,828	0	144,828	ROSEAU	8,739	58	8,681
MEEKER	58,607	0	58,607	ST LOUIS	13,418,169	63,950	13,354,219
MILLE LACS	67,545	103	67,442	SCOTT	29,376	(25,264)	54,640
MORRISON	88,045	0	88,045	SHERBURNE	20,372	113	20,259
MOWER	778,363	0	778,363	SIBLEY	167,576	0	167,576
MURRAY	148,139	18,442	129,697	STEARNS	176,544	2,383	174,161
NICOLLET	45,240	0	45,240	STEELE	107,391	0	107,391
NOBLES	236,131	412	235,719	STEVENS	174,244	0	174,244
NORMAN	47,149	0	47,149	SWIFT	232,512	0	232,512
OLMSTED	56,944	0	56,944	TODD	206,188	0	206,188
OTTER TAIL	53,379	0	53,379	TRAVERSE	55,781	0	55,781
PENNINGTON	270,522	0	270,522	WABASHA	119,243	312	118,931
PINE	3,484	0	3,484	WADENA	132,988	0	132,988
PIPESTONE	240,144	0	240,144	WASECA	36,658	1,711	34,947
POLK	233,515	0	233,515	WASHINGTON	2,031	0	2,031
POPE	73,165	0	73,165	WATONWAN	14,936	0	14,936
RAMSEY	1,062,934	0	1,062,934	WILKIN	35,126	0	35,126
RED LAKE	238,226	0	238,226	WINONA	257,730	23	257,707
REDWOOD	136,592	0	136,592	WRIGHT	25,465	42	25,423
RENVILLE	214,530	20	214,510	YELLOW MED	125,067	0	125,067
RICE	122,347	0	122,347				
				TOTALS	28,459,289	82,969	28,376,320

* Negatives are due to corrections for the prior year.

TABLE 46
MARKET VALUE AND NET TAX CAPACITY BASED TAX RATES, TOTAL TAXES,
CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1994

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED		TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	NET TAX CAPACITY BASED			
AITKIN							
CITY	0.0214	141.699	11,001	1,448,035	1,459,036	112,035	1,347,001
TOWN	0.0003	128.946	1,502	10,053,438	10,054,940	549,965	9,504,975
TOTAL	0.0022	130.424	12,503	11,501,473	11,513,976	662,000	10,851,976
ANOKA							
CITY	0.0124	117.790	952,413	166,996,384	167,948,797	4,602	167,944,195
TOWN	0.0568	112.552	191,142	5,286,859	5,478,001	0	5,478,001
TOTAL	0.0143	117.622	1,143,555	172,283,243	173,426,798	4,602	173,422,196
BECKER							
CITY	0.0370	137.143	86,260	6,926,821	7,013,081	0	7,013,081
TOWN	0.0281	127.440	180,143	11,265,857	11,446,000	0	11,446,000
TOTAL	0.0304	130.968	266,403	18,192,678	18,459,081	0	18,459,081
BELTRAMI							
CITY	0.0000	138.757	0	7,379,193	7,379,193	0	7,379,193
TOWN	0.0002	134.661	933	9,530,890	9,531,823	0	9,531,823
TOTAL	0.0001	136.418	933	16,910,083	16,911,016	0	16,911,016
BENTON							
CITY	0.0000	134.165	0	14,190,872	14,190,872	136	14,190,736
TOWN	0.0000	118.526	0	5,669,168	5,669,168	3,258	5,665,910
TOTAL	0.0000	129.295	0	19,860,040	19,860,040	3,394	19,856,646
BIG STONE							
CITY	0.0005	133.540	242	1,018,513	1,018,755	0	1,018,755
TOWN	0.0044	112.070	7,992	2,483,654	2,491,646	0	2,491,646
TOTAL	0.0036	117.567	8,234	3,502,167	3,510,401	0	3,510,401
BLUE EARTH							
CITY	0.0427	122.569	371,459	25,059,937	25,431,396	0	25,431,396
TOWN	0.0117	110.343	103,585	12,478,371	12,581,956	0	12,581,956
TOTAL	0.0271	118.215	475,044	37,538,308	38,013,352	0	38,013,352
BROWN							
CITY	0.0424	121.599	171,311	8,512,231	8,683,542	0	8,683,542
TOWN	0.0172	98.750	86,962	5,518,867	5,605,829	0	5,605,829
TOTAL	0.0284	111.456	258,273	14,031,098	14,289,371	0	14,289,371
CARLTON							
CITY	0.0051	145.202	17,152	10,810,867	10,828,019	0	10,828,019
TOWN	0.0375	141.503	132,721	8,754,963	8,887,684	818	8,886,866
TOTAL	0.0216	143.523	149,873	19,565,830	19,715,703	818	19,714,885
CARVER							
CITY	0.0005	139.912	8,921	47,822,675	47,831,596	1,501	47,830,095
TOWN	0.0000	136.993	0	8,325,721	8,325,721	137,777	8,187,944
TOTAL	0.0004	139.471	8,921	56,148,396	56,157,317	139,278	56,018,039
CASS							
CITY	0.0000	121.135	60	6,589,646	6,589,706	0	6,589,706
TOWN	0.0015	111.167	12,188	16,204,522	16,216,710	0	16,216,710
TOTAL	0.0011	113.876	12,248	22,794,168	22,806,416	0	22,806,416
CHIPPEWA							
CITY	0.0000	148.511	0	4,309,770	4,309,770	0	4,309,770
TOWN	0.0001	113.102	436	5,203,203	5,203,639	0	5,203,639
TOTAL	0.0001	126.798	436	9,512,973	9,513,409	0	9,513,409
CHISAGO							
CITY	0.0287	141.504	132,190	11,458,411	11,590,601	1,956	11,588,645
TOWN	0.0199	127.584	112,386	9,990,987	10,103,373	9,103	10,094,270
TOTAL	0.0238	134.661	244,576	21,449,398	21,693,974	11,059	21,682,915

TABLE 46
MARKET VALUE AND NET TAX CAPACITY BASED TAX RATES, TOTAL TAXES,
CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1994

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED		TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	NET TAX CAPACITY BASED			
CLAY							
CITY	0.0120	132.661	88,551	18,388,213	18,476,764	3,467,340	15,009,424
TOWN	0.0363	118.340	198,656	7,936,936	8,135,592	0	8,135,592
TOTAL	0.0223	127.992	287,207	26,325,149	26,612,356	3,467,340	23,145,016
CLEARWATER							
CITY	0.0000	158.316	0	859,915	859,915	0	859,915
TOWN	0.0000	132.257	0	5,865,846	5,865,846	0	5,865,846
TOTAL	0.0000	135.100	0	6,725,761	6,725,761	0	6,725,761
COOK							
CITY	0.0000	149.369	0	990,855	990,855	98,803	892,052
TOWN	0.0000	100.548	0	4,602,083	4,602,083	247,218	4,354,865
TOTAL	0.0000	106.728	0	5,592,938	5,592,938	346,021	5,246,917
COTTONWOOD							
CITY	0.0000	157.164	0	3,045,508	3,045,508	0	3,045,508
TOWN	0.0001	116.272	547	7,323,796	7,324,343	0	7,324,343
TOTAL	0.0001	125.893	547	10,369,304	10,369,851	0	10,369,851
CROW WING							
CITY	0.0000	113.260	0	22,225,844	22,225,844	337,903	21,887,941
TOWN	0.0000	101.800	0	17,652,261	17,652,261	456,660	17,195,601
TOTAL	0.0000	107.884	0	39,878,105	39,878,105	794,563	39,083,542
DAKOTA							
CITY	0.0213	122.276	2,373,405	288,157,193	290,530,599	5,990	290,524,610
TOWN	0.0394	107.163	226,955	8,444,496	8,671,450	85,712	8,585,737
TOTAL	0.0222	121.787	2,600,360	296,601,689	299,202,049	91,702	299,110,347
DODGE							
CITY	0.0000	132.994	0	3,739,183	3,739,183	0	3,739,183
TOWN	0.0000	104.949	0	4,752,983	4,752,983	0	4,752,983
TOTAL	0.0000	115.691	0	8,492,166	8,492,166	0	8,492,166
DOUGLAS							
CITY	0.0536	127.535	150,333	8,445,667	8,596,000	0	8,596,000
TOWN	0.0000	114.645	0	12,155,127	12,155,127	0	12,155,127
TOTAL	0.0148	119.601	150,333	20,600,794	20,751,127	0	20,751,127
FARIBAULT							
CITY	0.0000	133.160	0	4,016,584	4,016,584	0	4,016,584
TOWN	0.0000	101.196	14	7,991,262	7,991,276	0	7,991,276
TOTAL	0.0000	110.031	14	12,007,846	12,007,860	0	12,007,860
FILLMORE							
CITY	0.0033	152.417	6,895	5,023,834	5,030,729	0	5,030,729
TOWN	0.0001	125.238	215	5,360,647	5,360,862	0	5,360,862
TOTAL	0.0012	137.062	7,110	10,384,481	10,391,591	0	10,391,591
FREEBORN							
CITY	0.0364	120.528	162,457	10,182,096	10,344,553	0	10,344,553
TOWN	0.0166	108.796	109,181	8,492,068	8,601,249	0	8,601,249
TOTAL	0.0246	114.894	271,638	18,674,164	18,945,802	0	18,945,802
GOODHUE							
CITY	0.0040	108.457	49,292	39,909,814	39,959,106	0	39,959,106
TOWN	0.0134	99.859	100,634	8,761,064	8,861,698	0	8,861,698
TOTAL	0.0076	106.802	149,926	48,670,878	48,820,804	0	48,820,804
GRANT							
CITY	0.0397	165.677	16,940	1,210,203	1,227,143	0	1,227,143
TOWN	0.0666	112.448	168,439	3,514,000	3,682,439	14,422	3,668,017
TOTAL	0.0627	122.533	185,379	4,724,203	4,909,582	14,422	4,895,160

TABLE 46
MARKET VALUE AND NET TAX CAPACITY BASED TAX RATES, TOTAL TAXES,
CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1994

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED		TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	NET TAX CAPACITY BASED			
HENNEPIN							
CITY	0.0093	132.717	4,268,946	1,408,843,792	1,413,112,738	33,986	1,413,078,752
TOWN	0.0462	123.817	43,622	2,054,365	2,097,987	356	2,097,631
TOTAL	0.0094	132.703	4,312,568	1,410,898,157	1,415,210,725	34,342	1,415,176,383
HOUSTON							
CITY	0.0223	146.263	46,737	4,507,884	4,554,621	0	4,554,621
TOWN	0.0134	129.164	37,206	3,773,547	3,810,753	0	3,810,753
TOTAL	0.0172	137.942	83,943	8,281,431	8,365,374	0	8,365,374
HUBBARD							
CITY	0.0000	115.884	0	1,934,193	1,934,193	0	1,934,193
TOWN	0.0000	110.270	0	10,183,963	10,183,963	0	10,183,963
TOTAL	0.0000	111.129	0	12,118,156	12,118,156	0	12,118,156
ISANTI							
CITY	0.0044	152.040	8,297	5,916,644	5,924,941	0	5,924,941
TOWN	0.0129	131.767	68,948	8,368,100	8,437,048	0	8,437,048
TOTAL	0.0107	139.470	77,245	14,284,744	14,361,989	0	14,361,989
ITASCA							
CITY	0.0046	117.650	29,380	23,680,419	23,709,799	999,732	22,710,067
TOWN	0.0079	114.743	61,097	15,774,168	15,835,265	1,913,965	13,921,300
TOTAL	0.0064	116.470	90,477	39,454,587	39,545,064	2,913,697	36,631,367
JACKSON							
CITY	0.0000	137.798	0	1,974,774	1,974,774	0	1,974,774
TOWN	0.0000	109.665	0	9,203,386	9,203,386	0	9,203,386
TOTAL	0.0000	113.768	0	11,178,160	11,178,160	0	11,178,160
KANABEC							
CITY	0.0009	151.523	624	2,393,182	2,393,806	0	2,393,806
TOWN	0.0029	147.828	6,916	4,026,630	4,033,546	0	4,033,546
TOTAL	0.0024	149.184	7,540	6,419,812	6,427,352	0	6,427,352
KANDIYOHI							
CITY	0.0000	130.189	0	13,604,121	13,604,121	0	13,604,121
TOWN	0.0000	113.625	0	11,857,495	11,857,495	1,133	11,856,362
TOTAL	0.0000	121.913	0	25,461,616	25,461,616	1,133	25,460,483
KITTSOON							
CITY	0.0000	137.299	0	1,150,938	1,150,938	0	1,150,938
TOWN	0.0011	106.766	3,423	5,740,598	5,744,021	0	5,744,021
TOTAL	0.0009	110.884	3,423	6,891,536	6,894,959	0	6,894,959
KOOCHICHING							
CITY	0.0000	135.666	0	8,634,457	8,634,457	0	8,634,457
TOWN	0.0000	115.315	21	2,794,366	2,794,387	7,206	2,787,181
TOTAL	0.0000	130.054	21	11,428,823	11,428,844	7,206	11,421,638
LAC QUI PARLE							
CITY	0.0128	132.338	7,838	1,571,713	1,579,551	0	1,579,551
TOWN	0.0128	105.465	43,188	4,059,304	4,102,492	0	4,102,492
TOTAL	0.0128	111.802	51,026	5,631,017	5,682,043	0	5,682,043
LAKE							
CITY	0.0642	176.328	61,656	2,617,955	2,679,611	492,378	2,187,233
TOWN	0.0642	158.966	117,922	5,003,659	5,121,581	434,576	4,687,005
TOTAL	0.0642	164.530	179,578	7,621,614	7,801,192	926,954	6,874,238
LAKEWOODS							
CITY	0.0002	137.905	38	708,781	708,819	0	708,819
TOWN	0.0100	135.347	10,468	2,001,823	2,012,291	1,964	2,010,327
TOTAL	0.0082	136.007	10,506	2,710,604	2,721,110	1,964	2,719,146

TABLE 46
MARKET VALUE AND NET TAX CAPACITY BASED TAX RATES, TOTAL TAXES,
CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1994

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED		TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	NET TAX CAPACITY BASED			
LE SUEUR							
CITY	0.0000	153.209	0	6,585,257	6,585,257	0	6,585,257
TOWN	0.0001	120.323	584	7,219,923	7,220,507	0	7,220,507
TOTAL	0.0001	134.048	584	13,805,180	13,805,764	0	13,805,764
LINCOLN							
CITY	0.0000	154.803	0	1,090,345	1,090,345	0	1,090,345
TOWN	0.0038	132.615	8,017	3,894,876	3,902,893	0	3,902,893
TOTAL	0.0031	136.907	8,017	4,985,221	4,993,238	0	4,993,238
LYON							
CITY	0.0004	116.087	1,500	10,192,990	10,194,490	0	10,194,490
TOWN	0.0054	98.348	24,841	6,025,688	6,050,529	0	6,050,529
TOTAL	0.0030	108.796	26,341	16,218,678	16,245,019	0	16,245,019
MCLEOD							
CITY	0.0004	146.038	1,941	13,065,012	13,066,953	0	13,066,953
TOWN	0.0017	119.609	7,510	5,429,400	5,436,910	0	5,436,910
TOTAL	0.0010	137.142	9,451	18,494,412	18,503,863	0	18,503,863
MAHNOMEN							
CITY	0.0000	167.822	0	1,218,548	1,218,548	0	1,218,548
TOWN	0.0115	153.295	14,029	2,263,485	2,277,514	0	2,277,514
TOTAL	0.0092	158.084	14,029	3,482,033	3,496,062	0	3,496,062
MARSHALL							
CITY	0.0328	122.458	22,046	1,356,933	1,378,979	0	1,378,979
TOWN	0.0206	94.567	94,730	6,636,983	6,731,713	0	6,731,713
TOTAL	0.0222	98.370	116,776	7,993,916	8,110,692	0	8,110,692
MARTIN							
CITY	0.0000	122.181	0	7,107,079	7,107,079	0	7,107,079
TOWN	0.0027	91.029	21,179	10,212,835	10,234,014	0	10,234,014
TOTAL	0.0019	101.666	21,179	17,319,914	17,341,093	0	17,341,093
MEEKER							
CITY	0.0000	134.514	0	4,401,709	4,401,709	0	4,401,709
TOWN	0.0000	123.130	154	7,399,784	7,399,938	10,416	7,389,522
TOTAL	0.0000	127.143	154	11,801,493	11,801,647	10,416	11,791,231
MILLE LACS							
CITY	0.0000	178.812	0	5,477,608	5,477,608	1,019	5,476,589
TOWN	0.0000	163.704	0	6,587,887	6,587,887	2,058	6,585,829
TOTAL	0.0000	170.234	0	12,065,495	12,065,495	3,077	12,062,418
MORRISON							
CITY	0.0069	146.909	15,298	6,166,646	6,181,944	0	6,181,944
TOWN	0.0122	132.244	69,826	9,844,947	9,914,773	0	9,914,773
TOTAL	0.0107	137.531	85,124	16,011,593	16,096,717	0	16,096,717
MOWER							
CITY	0.0023	140.277	12,493	13,747,681	13,760,174	0	13,760,174
TOWN	0.0142	125.902	82,569	8,505,323	8,587,892	0	8,587,892
TOTAL	0.0085	134.411	95,062	22,253,004	22,348,066	0	22,348,066
MURRAY							
CITY	0.0000	118.121	0	1,357,705	1,357,705	0	1,357,705
TOWN	0.0000	98.552	0	5,618,480	5,618,480	0	5,618,480
TOTAL	0.0000	101.835	0	6,976,185	6,976,185	0	6,976,185
NICOLLET							
CITY	0.0370	138.449	172,125	11,032,134	11,204,259	0	11,204,259
TOWN	0.0636	120.996	276,738	5,739,678	6,016,416	0	6,016,416
TOTAL	0.0499	131.936	448,863	16,771,812	17,220,675	0	17,220,675

TABLE 46
MARKET VALUE AND NET TAX CAPACITY BASED TAX RATES, TOTAL TAXES,
CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1994

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED		TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	NET TAX CAPACITY BASED			
NOBLES							
CITY	0.0000	119.660	0	6,885,956	6,885,956	0	6,885,956
TOWN	0.0000	99.132	0	6,048,346	6,048,346	0	6,048,346
TOTAL	0.0000	109.096	0	12,934,302	12,934,302	0	12,934,302
NORMAN							
CITY	0.0000	149.548	0	1,315,092	1,315,092	0	1,315,092
TOWN	0.0000	111.422	0	4,983,887	4,983,887	0	4,983,887
TOTAL	0.0000	117.686	0	6,298,979	6,298,979	0	6,298,979
OLMSTED							
CITY	0.0010	129.511	26,978	75,555,769	75,582,747	0	75,582,747
TOWN	0.0016	119.213	15,450	15,694,036	15,709,486	0	15,709,486
TOTAL	0.0011	127.615	42,428	91,249,805	91,292,233	0	91,292,233
OTTER TAIL							
CITY	0.0030	128.840	13,742	12,389,512	12,403,254	0	12,403,254
TOWN	0.0104	116.109	122,149	18,331,894	18,454,043	0	18,454,043
TOTAL	0.0083	120.928	135,891	30,721,406	30,857,297	0	30,857,297
PENNINGTON							
CITY	0.0000	174.599	0	3,974,545	3,974,545	0	3,974,545
TOWN	0.0025	145.650	3,912	2,971,237	2,975,149	0	2,975,149
TOTAL	0.0014	160.917	3,912	6,945,782	6,949,694	0	6,949,694
PINE							
CITY	0.0000	138.495	0	4,643,430	4,643,430	2,066	4,641,364
TOWN	0.0010	126.979	4,795	8,640,223	8,645,018	7,670	8,637,348
TOTAL	0.0008	130.780	4,795	13,283,653	13,288,448	9,736	13,278,712
PIPESTONE							
CITY	0.0000	142.275	0	2,696,846	2,696,846	0	2,696,846
TOWN	0.0000	127.622	0	3,373,700	3,373,700	0	3,373,700
TOTAL	0.0000	133.741	0	6,070,546	6,070,546	0	6,070,546
POLK							
CITY	0.0054	136.410	18,567	8,744,128	8,762,695	912,476	7,850,219
TOWN	0.0078	117.924	63,154	13,404,981	13,468,135	0	13,468,135
TOTAL	0.0070	124.590	81,721	22,149,109	22,230,830	912,476	21,318,354
POPE							
CITY	0.0051	168.244	4,208	2,450,198	2,454,406	0	2,454,406
TOWN	0.0082	129.011	24,190	4,820,131	4,844,321	9,677	4,834,644
TOTAL	0.0075	140.014	28,398	7,270,329	7,298,727	9,677	7,289,050
RAMSEY							
CITY	0.0000	140.614	0	481,032,994	481,032,994	0	481,032,994
TOWN	0.0000	134.260	0	8,584,724	8,584,724	0	8,584,724
TOTAL	0.0000	140.498	0	489,617,718	489,617,718	0	489,617,718
RED LAKE							
CITY	0.0438	156.558	11,417	727,546	738,963	0	738,963
TOWN	0.0516	116.271	52,213	1,713,257	1,765,470	0	1,765,470
TOTAL	0.0500	125.930	63,630	2,440,803	2,504,433	0	2,504,433
REDWOOD							
CITY	0.0020	142.802	3,837	4,939,714	4,943,551	0	4,943,551
TOWN	0.0102	105.292	69,223	8,333,227	8,402,450	0	8,402,450
TOTAL	0.0084	116.700	73,060	13,272,941	13,346,001	0	13,346,001
RENVILLE							
CITY	0.0000	136.984	0	3,976,058	3,976,058	0	3,976,058
TOWN	0.0004	91.621	3,768	9,619,124	9,622,892	0	9,622,892
TOTAL	0.0004	101.446	3,768	13,595,182	13,598,950	0	13,598,950

TABLE 46
MARKET VALUE AND NET TAX CAPACITY BASED TAX RATES, TOTAL TAXES,
CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1994

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED		TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	NET TAX CAPACITY BASED			
RICE							
CITY	0.0445	129.225	343,809	18,454,784	18,798,593	0	18,798,593
TOWN	0.0288	113.443	185,920	8,769,538	8,955,458	0	8,955,458
TOTAL	0.0373	123.682	529,729	27,224,322	27,754,051	0	27,754,051
ROCK							
CITY	0.0000	114.392	0	1,922,849	1,922,849	0	1,922,849
TOWN	0.0000	103.649	0	4,256,696	4,256,696	0	4,256,696
TOTAL	0.0000	106.769	0	6,179,545	6,179,545	0	6,179,545
ROSEAU							
CITY	0.0582	132.431	68,244	3,700,646	3,768,890	0	3,768,890
TOWN	0.0615	105.624	191,509	4,201,413	4,392,922	3,410	4,389,512
TOTAL	0.0606	116.686	259,753	7,902,059	8,161,812	3,410	8,158,402
ST. LOUIS							
CITY	0.0666	144.937	2,068,809	86,485,972	88,554,789	3,322,194	85,232,595
TOWN	0.0283	144.344	407,698	35,295,711	35,703,401	2,474,654	33,228,747
TOTAL	0.0545	144.764	2,476,507	121,781,683	124,258,190	5,796,848	118,461,342
SCOTT							
CITY	0.0280	148.656	456,664	46,509,789	46,966,453	756	46,965,697
TOWN	0.0279	125.842	198,634	12,202,787	12,401,421	12,520	12,388,901
TOTAL	0.0280	143.258	655,298	58,712,576	59,367,874	13,276	59,354,598
SHERBURNE							
CITY	0.0216	80.974	287,916	35,291,348	35,579,264	195	35,579,069
TOWN	0.0235	90.916	155,201	8,094,623	8,249,824	4,303	8,245,521
TOTAL	0.0223	82.660	443,117	43,385,971	43,829,088	4,498	43,824,590
SIBLEY							
CITY	0.0098	163.951	11,615	3,100,567	3,112,182	0	3,112,182
TOWN	0.0076	122.705	36,788	6,334,811	6,371,599	0	6,371,599
TOTAL	0.0080	133.763	48,403	9,435,378	9,483,781	0	9,483,781
STEARNS							
CITY	0.0033	130.203	55,282	51,088,991	51,144,273	0	51,144,273
TOWN	0.0101	119.519	155,867	23,566,404	23,722,271	13,313	23,708,958
TOTAL	0.0065	126.630	211,149	74,655,395	74,866,544	13,313	74,853,231
STEELE							
CITY	0.0000	114.564	0	13,154,670	13,154,670	0	13,154,670
TOWN	0.0000	100.499	0	5,542,211	5,542,211	0	5,542,211
TOTAL	0.0000	110.001	0	18,696,881	18,696,881	0	18,696,881
STEVENS							
CITY	0.0307	138.717	29,338	2,516,783	2,546,121	0	2,546,121
TOWN	0.0370	121.580	92,847	3,678,289	3,771,136	918	3,770,218
TOTAL	0.0353	128.004	122,185	6,195,072	6,317,257	918	6,316,339
SWIFT							
CITY	0.0308	150.260	27,897	2,388,345	2,416,242	0	2,416,242
TOWN	0.0148	120.492	45,497	4,550,066	4,595,563	0	4,595,563
TOTAL	0.0185	129.310	73,394	6,938,411	7,011,805	0	7,011,805
TODD							
CITY	0.0150	164.673	17,487	3,575,824	3,593,311	0	3,593,311
TOWN	0.0185	153.516	71,196	6,865,897	6,937,093	0	6,937,093
TOTAL	0.0177	157.163	88,683	10,441,721	10,530,404	0	10,530,404
TRAVERSE							
CITY	0.0000	164.182	0	902,090	902,090	0	902,090
TOWN	0.0096	105.574	23,927	3,393,429	3,417,356	6,937	3,410,419
TOTAL	0.0085	114.130	23,927	4,295,519	4,319,446	6,937	4,312,509

TABLE 46
MARKET VALUE AND NET TAX CAPACITY BASED TAX RATES, TOTAL TAXES,
CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1994

COUNTY	AVERAGE TAX RATE		TOTAL TAXES LEVIED		TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	NET TAX CAPACITY BASED			
WABASHA							
CITY	0.0063	152.708	16,294	6,549,809	6,566,103	0	6,566,103
TOWN	0.0040	129.979	15,055	5,304,081	5,319,136	0	5,319,136
TOTAL	0.0050	141.627	31,349	11,853,890	11,885,239	0	11,885,239
WADENA							
CITY	0.0075	175.585	8,098	3,531,901	3,539,999	0	3,539,999
TOWN	0.0195	161.603	26,291	3,039,541	3,065,832	0	3,065,832
TOTAL	0.0142	168.828	34,389	6,571,442	6,605,831	0	6,605,831
WASECA							
CITY	0.0005	141.216	1,045	5,679,830	5,680,875	39	5,680,836
TOWN	0.0010	120.719	4,484	6,102,971	6,107,455	123,840	5,983,615
TOTAL	0.0008	129.801	5,529	11,782,801	11,788,330	123,879	11,664,451
WASHINGTON							
CITY	0.0032	127.320	165,397	121,561,807	121,727,204	12,134	121,715,070
TOWN	0.0234	112.717	273,198	20,726,073	20,999,271	18,847	20,980,424
TOTAL	0.0070	124.962	438,595	142,287,880	142,726,475	30,981	142,695,494
WATONWAN							
CITY	0.0121	147.364	14,373	3,228,055	3,242,428	0	3,242,428
TOWN	0.0363	116.626	126,333	4,746,184	4,872,517	0	4,872,517
TOTAL	0.0301	127.381	140,706	7,974,239	8,114,945	0	8,114,945
WILKIN							
CITY	0.0000	122.549	0	1,319,534	1,319,534	87,950	1,231,584
TOWN	0.0000	107.205	0	4,522,743	4,522,743	0	4,522,743
TOTAL	0.0000	110.325	0	5,842,277	5,842,277	87,950	5,754,327
WINONA							
CITY	0.0000	125.435	0	18,055,815	18,055,815	0	18,055,815
TOWN	0.0017	109.596	7,274	5,384,114	5,391,388	52,228	5,339,160
TOTAL	0.0006	121.404	7,274	23,439,929	23,447,203	52,228	23,394,975
WRIGHT							
CITY	0.0408	115.943	506,548	34,820,863	35,327,411	0	35,327,414
TOWN	0.0336	108.808	429,783	20,244,789	20,674,572	24,499	20,650,070
TOTAL	0.0371	113.214	936,331	55,065,652	56,001,983	24,499	55,977,484
YELLOW MEDICINE							
CITY	0.0143	143.059	13,192	2,254,662	2,267,854	0	2,267,854
TOWN	0.0111	121.390	48,349	6,091,746	6,140,095	0	6,140,095
TOTAL	0.0117	126.569	61,541	8,346,408	8,407,949	0	8,407,949
STATEWIDE TOTAL							
CITY	0.0114	130.828	13,418,558	3,354,483,486	3,367,902,053	9,895,191	3,358,006,866
TOWN	0.0125	116.722	5,482,324	693,272,646	698,754,961	6,629,423	692,125,534
TOTAL	0.0117	128.175	18,900,882	4,047,756,132	4,066,657,014	16,524,614	4,050,132,400

TABLE 47
POWER LINE CREDIT
NET TAX CAPACITIES, LEVIES, NUMBER OF PARCELS
AND CREDIT AMOUNTS BY COUNTY BY CITY AND TOWNSHIP
TAXES PAYABLE 1994

<u>COUNTY (1)</u>	<u>10 PERCENT POWER LINE TAX CAPACITY</u>	<u>10 PERCENT POWER LINE LEVY AMOUNT</u>	<u>NUMBER OF PARCELS</u>		<u>CREDIT AMOUNT</u>
			<u>UNDER THE MAXIMUM CREDIT</u>	<u>AT THE MAXIMUM CREDIT</u>	
<u>BENTON</u>					
CITY	272	371	10	0	136
TOWN	9,769	11,491	99	0	3,258
TOTAL	10,041	11,862	109	0	3,394
<u>CARLTON</u>					
TOWN	24,120	36,609	0	25	818
TOTAL	24,120	36,609	0	25	818
<u>CHISAGO</u>					
CITY	4,904	6,429	28	0	1,956
TOWN	22,741	29,325	81	0	9,103
TOTAL	27,645	35,754	109	0	11,059
<u>GRANT</u>					
TOWN	15,754	17,720	27	57	14,422
TOTAL	15,754	17,720	27	57	14,422
<u>HENNEPIN</u>					
CITY	27,721	36,043	103	63	12,072
TOTAL	27,721	36,043	103	63	12,072
<u>ITASCA</u>					
CITY	2,816	3,090	1	4	388
TOWN	25,051	31,113	6	27	2,278
TOTAL	27,867	34,203	7	31	2,666
<u>KANDIYOH</u>					
TOWN	3,688	4,424	22	1	1,133
TOTAL	3,688	4,424	22	1	1,133
<u>KOOCHICHING (2)</u>					
TOWN	0	0	3	44	1,633
TOTAL	0	0	3	44	1,633
<u>LAKEWOODS (2)</u>					
TOWN	0	0	61	0	1,964
TOTAL	0	0	61	0	1,964
<u>MEEKER</u>					
TOWN	15,758	19,690	76	35	10,416
TOTAL	15,758	19,690	76	35	10,416
<u>MILLE LACS</u>					
CITY	880	1,507	5	4	1,019
TOWN	3,629	5,687	18	9	2,058
TOTAL	4,509	7,194	23	13	3,077
<u>PINE</u>					
CITY	4,353	5,795	28	0	2,066
TOWN	33,530	42,734	170	0	7,670
TOTAL	37,883	48,529	198	0	9,736

TABLE 47
POWER LINE CREDIT
NET TAX CAPACITIES, LEVIES, NUMBER OF PARCELS
AND CREDIT AMOUNTS BY COUNTY BY CITY AND TOWNSHIP
TAXES PAYABLE 1994

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>POPE</u>					
TOWN	18,331	23,873	92	10	9,677
TOTAL	18,331	23,873	92	10	9,677
<u>ROSEAU</u>					
TOWN	17,411	16,625	129	0	3,410
TOTAL	17,411	16,625	129	0	3,410
<u>ST. LOUIS</u>					
CITY	13,189	18,920	1	54	1,479
TOWN	55,395	78,152	10	67	2,013
TOTAL	68,584	97,072	11	121	3,492
<u>SHERBURNE</u>					
CITY	3,535	2,414	0	5	195
TOWN	19,975	15,500	33	56	4,303
TOTAL	23,510	17,914	33	61	4,498
<u>STEARNS</u>					
TOWN	21,931	26,950	142	0	13,313
TOTAL	21,931	26,950	142	0	13,313
<u>STEVENS</u>					
TOWN	1,657	2,099	4	3	918
TOTAL	1,657	2,099	4	3	918
<u>TRAVERSE</u>					
TOWN	8,238	9,091	24	22	6,937
TOTAL	8,238	9,091	24	22	6,937
<u>WASHINGTON</u>					
CITY	7,318	8,400	10	25	4,193
TOWN	14,211	16,128	31	69	9,108
TOTAL	21,529	24,528	41	94	13,301
<u>WRIGHT</u>					
TOWN	20,348	21,448	25	84	9,272
TOTAL	20,348	21,448	25	84	9,272
<u>STATEWIDE TOTAL</u>					
CITY	64,988	82,969	186	155	23,504
TOWN	331,537	409,099	1,053	509	113,704
TOTAL	396,525	492,068	1,239	664	137,208

(1) Counties not listed in this table did not have any power line credit for taxes payable in 1994.

(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 54. Beginning with taxes payable in 1983, 10% of the tax on power lines of 200KV or larger in these unorganized townships is to go toward the funding of the power line credit.

TABLE 48
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 1994

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	92	3,143	23,306	4,602	CITY	1	26	349	39
TOWN	0	0	0	0	TOWN	1,024	82,657	1,120,718	123,840
TOTAL	92	3,143	23,306	4,602	TOTAL	1,025	82,683	1,121,067	123,879
<u>CARVER</u>					<u>WINONA</u>				
CITY	12	791	5,622	1,501	CITY	0	0	0	0
TOWN	811	71,873	624,607	137,777	TOWN	356	35,120	290,930	52,228
TOTAL	823	72,664	630,229	139,278	TOTAL	356	35,120	290,930	52,228
<u>DAKOTA</u>					<u>WRIGHT</u>				
CITY	58	3,732	31,511	5,990	CITY	0	0	0	0
TOWN	849	57,375	450,045	85,712	TOWN	169	10,182	87,045	15,227
TOTAL	907	61,107	481,556	91,702	TOTAL	169	10,182	87,045	15,227
<u>HENNEPIN</u>					<u>STATEWIDE TOTAL</u>				
CITY	222	13,086	93,543	21,914	CITY	1	26	349	39
TOWN	2	237	1,309	356	TOWN	1,549	127,959	1,498,693	191,295
TOTAL	224	13,323	94,852	22,270	TOTAL	1,550	127,985	1,499,042	191,334
<u>SCOTT</u>									
CITY	5	356	3,412	756					
TOWN	126	7,895	74,526	12,520					
TOTAL	131	8,251	77,938	13,276					
<u>WASHINGTON</u>									
CITY	109	4,790	42,609	7,941					
TOWN	140	6,360	49,629	9,739					
TOTAL	249	11,150	92,238	17,680					
<u>STATEWIDE TOTAL</u>									
CITY	498	25,898	200,003	42,704					
TOWN	1,928	143,740	1,200,116	246,104					
TOTAL	2,426	169,638	1,400,119	288,808					

TABLE 49
DISPARITY REDUCTION CREDIT
NUMBER OF PARCELS AND CREDIT AMOUNTS BY COUNTY
TAXES PAYABLE 1994

COUNTY	PARCEL COUNT	CREDIT AMOUNT		TOTAL CREDIT
		TIF	OTHER	
CLAY	981	\$ 716,244	\$ 2,751,096	\$ 3,467,340
POLK	367	51,930	860,546	912,476
WILKIN	<u>187</u>	<u>7,262</u>	<u>56,700</u>	<u>63,962</u>
STATEWIDE TOTAL	1,535	\$ 775,436	\$ 3,668,342	\$ 4,443,778

TABLE 50
ENTERPRISE ZONE CREDIT
NUMBER OF PARCELS, NET TAX CAPACITY, AND CREDIT AMOUNTS
BY COUNTY - TAXES PAYABLE 1994

COUNTY	PARCEL COUNT	NET TAX CAPACITY	CREDIT AMOUNT		TOTAL CREDIT
			TIF	OTHER	
WILKIN	<u>15</u>	<u>42,325</u>	<u>4,710</u>	<u>19,278</u>	<u>23,988</u>
STATEWIDE TOTAL	15	42,325	4,710	19,278	23,988

TABLE 51
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 1994

COUNTY	57% CREDIT CURRENT YEAR AMOUNT	57% CREDIT NUMBER HMSTDS RECEIVING<MAX	57% CREDIT NUMBER HMSTDS RECEIVING MAXIMUM	66% CREDIT CURRENT YEAR AMOUNT	66% CREDIT NUMBER HMSTDS RECEIVING<MAX	66% CREDIT NUMBER HMSTDS RECEIVING MAXIMUM
<u>AITKIN</u>						
CITY	112,035	348	209	0	0	0
TOWN	549,965	772	1,591	0	0	0
TOTAL	662,000	1,120	1,800	0	0	0
<u>COOK</u>						
CITY	98,803	48	341	0	0	0
TOWN	229,407	362	647	17,811	30	43
TOTAL	328,210	410	988	17,811	30	43
<u>CROW WING</u>						
CITY	114,360	216	0	223,543	482	0
TOWN	328,913	404	0	127,747	168	0
TOTAL	443,273	620	0	351,290	650	0
<u>ITASCA</u>						
CITY	625,773	972	1,703	373,571	2,028	463
TOWN	1,505,593	2,812	3,923	406,094	485	1,067
TOTAL	2,131,366	3,784	5,626	779,665	2,513	1,530
<u>KOOCHICHING</u>						
CITY	0	0	0	0	0	0
TOWN	0	0	0	5,573	34	2
TOTAL	0	0	0	5,573	34	2
<u>LAKE</u>						
CITY	280,970	383	827	211,408	135	614
TOWN	434,576	355	1,430	0	0	0
TOTAL	715,546	738	2,257	211,408	135	614
<u>ST. LOUIS</u>						
CITY	159,452	626	184	3,161,263	15,847	1,685
TOWN	1,877,323	3,390	4,824	595,318	1,505	1,360
TOTAL	2,036,775	4,016	5,008	3,756,581	17,352	3,045
<u>STATEWIDE TOTAL</u>						
CITY	1,391,393	2,593	3,264	3,969,785	18,492	2,762
TOWN	4,925,777	8,095	12,415	1,152,543	2,222	2,472
TOTAL	6,317,170	10,688	15,679	5,122,328	20,714	5,234

TABLE 52
FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION
VALUATION AND TAX DIFFERENCES BY COUNTY
TAXES PAYABLE 1994

<u>COUNTY</u>	<u>CONTRIBUTION VALUE</u>	<u>DISTRIBUTION VALUE</u>	<u>DIFFERENCE (1)</u>
ANOKA	\$ 18,341,321	\$ 35,339,418	16,998,097
CARVER	3,851,566	5,386,650	1,535,084
DAKOTA	35,651,723	32,083,890	(3,567,833)
HENNEPIN	159,342,343	114,478,741	(44,863,602)
RAMSEY	44,840,187	65,695,810	20,855,623
SCOTT	3,850,905	6,412,186	2,561,281
<u>WASHINGTON</u>	<u>11,140,632</u>	<u>17,624,987</u>	<u>6,484,355</u>
TOTAL	\$ 277,018,677	\$ 277,021,682	3,005

<u>COUNTY</u>	<u>CONTRIBUTION TAX</u>	<u>DISTRIBUTION TAX</u>	<u>DIFFERENCE (2)</u>
ANOKA	\$ 24,435,962	\$ 42,992,083	18,556,121
CARVER	5,131,400	7,343,958	2,212,558
DAKOTA	47,498,425	38,960,277	(8,538,148)
HENNEPIN	212,290,214	158,730,570	(53,559,644)
RAMSEY	59,740,074	90,315,027	30,574,953
SCOTT	5,130,524	8,593,891	3,463,367
<u>WASHINGTON</u>	<u>14,842,573</u>	<u>22,136,140</u>	<u>7,293,567</u>
TOTAL	\$ 369,069,172	\$ 369,071,946	2,774

(1) DISTRIBUTION VALUE LESS CONTRIBUTION VALUE.

(2) DISTRIBUTION TAX LESS CONTRIBUTION TAX.

TABLE 53
FISCAL DISPARITY DISTRIBUTION TAX
BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1994

	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL DISTRICT</u>	<u>COUNTY</u>	<u>TOTAL</u>
ANOKA (1)	\$ 6,496,799	\$ 577,085	\$ 22,770,656	\$ 1,480,135	\$ 11,667,408	\$ 42,992,083
CARVER	1,061,683	170,345	3,597,231	166,942	2,347,757	7,343,958
DAKOTA (2)	7,322,131	156,083	21,657,267	1,168,129	8,656,667	38,960,277
HENNEPIN (3)	31,123,162	38,957	76,470,955	10,595,588	40,501,908	158,730,570
RAMSEY (4)	19,792,236	129,680	39,583,845	3,683,352	27,125,914	90,315,027
SCOTT	1,430,116	147,523	3,786,682	244,507	2,985,063	8,593,891
WASHINGTON	3,762,339	332,149	11,740,000	933,028	5,368,624	22,136,140
SEVEN COUNTY TOTAL	\$ 70,988,466	\$ 1,551,822	\$ 179,606,636	\$ 18,271,681	\$ 98,653,341	\$ 369,071,946

(1) Anoka County amount excludes 1993 Columbia Heights HRA excess of \$15,691.

(2) Dakota County amount excludes 1993 Dakota County Regional Railroad excess of \$688.

(3) Hennepin County Special District amount includes Bloomington highway bond interest of \$4,119,125.

(4) Ramsey County amount excludes 1993 Shoreview Water Management excess of \$3,756.

TABLE 54
POWER LINE TAX RATES, VALUES AND TAXES
TAXES PAYABLE 1994

COUNTY	MV	NTC	TRANSMISSION				DISTRIBUTION			
	AVERAGE	AVERAGE	VALUE		TAX		VALUE		TAX	
	TAX	TAX	MV	NTC	MV	NTC	MV	NTC	MV	NTC
	RATE	RATE								
AITKIN	0.00224	130.576	1,786,700	80,588	40	105,228	0	0	0	0
ANOKA	0.01431	117.622	30,900	1,421	4	1,671	10,800	497	2	585
BECKER	0.00000	130.968	0	88,877	0	116,400	0	1,072	0	1,404
BELTRAMI	0.12900	129.914	0	115,644	0	150,238	0	1,380	0	1,792
BENTON	0.00000	129.295	0	68,977	0	89,182	0	4,908	0	6,346
BIG STONE	0.00004	117.844	229,942,000	25,226	22	29,730	0	0	0	0
BLUE EARTH	0.02700	118.215	1,961,600	90,233	530	106,669	313,300	14,412	84	17,037
BROWN	0.02837	111.456	87,000	4,002	25	4,460	21,200	975	6	1,087
CARLTON	0.02161	144.622	4,116,900	189,378	890	273,882	737,100	33,907	159	49,037
CARVER	0.00041	139.471	2,379,700	109,466	10	152,674	229,300	10,548	0	14,712
CASS	0.00111	113.876	2,719,100	125,078	30	142,435	167,200	7,691	2	8,758
CHIPPEWA	0.00008	126.798	586,400	26,974	0	34,202	100,200	4,609	0	5,844
CHISAGO	0.00024	134.661	2,900,400	133,418	696	179,662	519,500	23,897	124	32,180
CLAY	0.02232	129.388	0	37,198	184	48,130	0	1,569	8	2,030
CLEARWATER	0.00000	135.100	0	12,259	0	16,562	0	225	0	304
COOK	0.00000	106.729	417,300	18,833	0	20,102	0	0	0	0
COTTONWOOD	0.00000	125.899	0	2,650	0	3,336	0	2,815	0	3,544
CROW WING	0.00000	107.884	2,967,100	142,260	0	153,476	173,400	7,976	0	8,605
DAKOTA	0.02222	121.787	1,212,800	55,789	269	67,943	33,100	1,523	7	1,854
DODGE	0.00000	115.684	0	29,854	0	34,536	0	13,841	0	16,012
DOUGLAS	0.00015	122.069	1,645,500	75,693	248	92,398	267,500	12,305	40	15,022
FARIBAULT	0.00000	110.031	0	14,333	0	15,771	0	16,284	0	17,918
FILLMORE	0.01163	137.062	200,600	9,227	2	12,647	99,400	4,572	1	6,267
FREEBORN	0.00000	114.894	0	17,876	0	20,538	0	29,356	0	33,728
GOODHUE	0.00755	106.802	1,637,900	75,343	124	80,468	160,200	7,369	12	7,870
GRANT	0.06273	122.533	898,900	41,349	564	50,666	120,000	5,520	75	6,764
HENNEPIN	0.00940	132.703	1,489,900	68,535	140	90,948	114,500	5,267	10	6,989
HOUSTON	0.01718	137.942	199,400	8,792	34	12,130	10,800	497	2	686
HUBBARD	0.00000	111.128	0	78,522	0	87,260	0	0	0	0
ISANTI	0.01068	139.470	0	0	0	0	0	0	0	0

TABLE 54
POWER LINE TAX RATES, VALUES AND TAXES
TAXES PAYABLE 1994

COUNTY	MV	NTC	TRANSMISSION				DISTRIBUTION			
	AVERAGE	AVERAGE	VALUE		TAX		VALUE		TAX	
	TAX	TAX	MV	NTC	MV	NTC	MV	NTC	MV	NTC
	RATE	RATE								
ITASCA	0.00644	116.957	6,239,800	287,031	402	335,703	24,800	1,141	2	1,334
JACKSON	0.00000	113.768	0	3,524	0	4,009	0	2,921	0	3,323
KANABEC	0.00000	153.584	0	0	0	0	0	0	0	0
KANDIYOHI	0.00000	124.860	0	48,157	0	60,128	0	3,178	0	3,967
KITTSO	0.00093	110.939	851,800	39,183	7	43,468	22,500	1,035	0	1,148
KOOCHICHING	0.00000	130.052	0	955,177	0	1,242,226	0	0	0	0
LAC QUI PARLE	0.01284	113.418	381,000	17,526	49	19,878	328,000	15,089	42	17,114
LAKE	0.06420	164.530	1,244,900	57,265	799	94,218	55,800	2,567	36	4,223
LAKEWOODS	0.00817	136.007	9,164,100	421,549	749	573,337	0	0	0	0
LESUEUR	0.00000	135.913	0	24,656	0	33,513	0	17,637	0	23,973
LINCOLN	0.00000	137.127	0	19,021	0	26,083	0	1,261	0	1,261
LYON	0.00000	108.796	0	2,916	0	1,214	0	15,428	0	7,162
MCLEOD	0.00171	143.448	247,500	11,385	4	16,332	122,700	8,096	2	8,096
MAHNOMEN	0.00923	158.084	223,000	10,258	21	16,216	31,900	1,467	3	2,319
MARSHALL	0.02219	98.370	468,000	21,528	103	21,177	41,000	1,886	9	1,885
MARTIN	0.00000	101.667	0	5,276	0	5,364	0	3,464	0	3,522
MEEKER	0.00000	127.143	0	5,101	0	6,486	0	1,283	0	1,631
MILLE LACS	0.00000	164.280	0	0	0	0	0	0	0	0
MORRISON	0.00011	137.531	3,333,900	153,360	367	210,918	1,282,200	58,981	141	81,117
MOWER	0.00846	134.411	209,800	9,650	27	12,719	169,500	7,797	22	10,276
MURRAY	0.00000	101.820	0	14,228	0	14,487	0	4,020	0	4,093
NICOLLET	0.04987	131.936	128,900	5,929	64	7,923	0	0	0	0
NOBLES	0.00000	110.519	0	7,650	0	8,455	0	1,914	0	2,115
NORMAN	0.00000	118.159	0	12,008	0	14,188	0	3,163	0	3,737
OLMSTED	0.00113	127.614	119,700	5,506	1	7,026	229,300	10,548	3	13,460
OTTER TAIL	0.00835	120.928	5,260,500	238,783	438	288,755	661,300	30,420	55	36,787
PENNINGTON	0.00000	161.007	0	961	0	1,548	0	0	0	0
PINE	0.00000	130.828	0	79,350	0	103,812	0	21,482	0	28,104
PIPESTONE	0.00000	133.740	0	5,253	0	7,025	0	4,439	0	5,937

TABLE 54
POWER LINE TAX RATES, VALUES AND TAXES
TAXES PAYABLE 1994

COUNTY	MV	NTC	TRANSMISSION				DISTRIBUTION			
	AVERAGE	AVERAGE	VALUE		TAX		VALUE		TAX	
	TAX	TAX	MV	NTC	MV	NTC	MV	NTC	MV	NTC
	RATE	RATE								
POLK	0.00700	124.590	1,969,200	90,584	138	112,856	180,300	8,294	12	10,333
POPE	0.00748	140.375	1,202,100	55,295	90	77,620	64,500	2,967	5	4,165
RAMSEY	0.00000	140.499	1,733,300	79,732	0	112,023	5,400	248	0	348
RED LAKE	0.04999	125.930	386,800	17,793	193	22,407	22,800	1,049	11	1,321
REDWOOD	0.00843	116.701	489,400	22,513	42	26,274	214,500	9,867	18	11,516
RENVILLE	0.00000	101.475	0	6,375	0	6,469	0	2,419	0	2,454
RICE	0.00000	126.089	0	74,309	0	93,696	0	0	0	0
ROCK	0.00000	106.635	0	40,508	0	43,196	0	1,941	0	2,070
ROSEAU	0.06058	116.686	4,639,500	213,417	2,811	249,028	2,400	110	1	128
ST. LOUIS	0.00000	144.765	0	708,111	0	1,025,097	0	72,376	0	104,775
SCOTT	0.00028	143.258	528,200	24,297	148	34,807	12,000	552	3	791
SHERBURNE	0.02225	82.660	1,451,400	66,764	323	55,187	104,000	4,784	23	3,954
SIBLEY	0.00804	133.763	176,900	8,138	14	10,886	84,200	3,874	7	5,182
STEARNS	0.00654	126.630	6,267,000	288,282	410	365,052	629,900	28,976	40	36,692
STEELE	0.00000	110.001	0	11,171	0	12,288	0	20,769	0	22,846
STEVENS	0.03530	130.511	952,000	42,192	336	55,065	55,500	2,553	20	3,332
SWIFT	0.00018	129.310	822,000	37,812	145	48,894	169,800	7,811	30	10,100
TODD	0.01771	157.163	1,074,400	49,422	190	77,673	1,500,900	69,042	266	108,509
TRAVERSE	0.00000	114.581	0	23,814	0	27,286	0	892	0	1,022
WABASHA	0.00638	141.973	1,124,100	51,709	72	73,412	447,100	20,567	28	29,198
WADENA	0.01419	168.828	703,100	32,343	100	54,604	37,200	1,711	5	2,889
WASECA	0.00084	129.949	382,400	17,590	3	22,858	546,700	25,148	4	32,679
WASHINGTON	0.00699	124.962	9,378,200	431,397	656	539,082	364,700	16,776	25	20,964
WATONWAN	0.03011	127.381	72,600	3,340	22	4,254	148,100	6,813	45	8,678
WILKIN	0.00000	110.325	0	22,158	0	24,446	0	3,813	0	4,207
WINONA	0.00060	121.404	1,411,900	64,947	0	78,848	344,400	15,843	0	19,234
WRIGHT	0.03712	113.214	2,676,300	123,110	993	139,378	598,900	27,549	222	31,189
YELLOW MED	0.01167	124.806	648,000	29,808	75	37,202	126,600	3,798	15	4,740
TOTAL	0.01168	128.175	323,141,800	6,846,957	13,604	8,799,440	11,706,400	792,774	1,627	1,016,275

TABLE 55
SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1994

COUNTY	COUNTY	CITY	TOWNSHIP	SPECIAL TAXING DISTRICT	TOTAL
AITKIN	0	57,278	8,229	0	65,507
ANOKA	4,129,305	6,945,031	165,409	0	11,239,745
BECKER	445,237	521,587	19,656	103,931	1,090,411
BELTRAMI	950,656	259,640	46,385	985	1,257,666
BENTON	24,648	822,443	3,932	0	851,023
BIG STONE	92,575	53,547	0	0	146,122
BLUE EARTH	718,580	1,500,863	159,115	0	2,378,558
BROWN	353,580	431,437	4,143	0	789,160
CARLTON	0	73,606	70,059	24,536	168,201
CARVER	715,546	2,793,942	137,392	0	3,646,880
CASS	732,247	140,951	33,511	0	906,709
CHIPPEWA	398,646	173,138	2,795	0	574,579
CHISAGO	647,005	731,411	104,986	0	1,483,402
CLAY	2,204,066	522,106	448,014	0	3,174,186
CLEARWATER	296,762	15,376	29,258	0	341,396
COOK	0	52,953	0	79,710	132,663
COTTONWOOD	152,886	222,009	3,975	122,527	501,397
CROW WING	447,573	917,683	40,563	0	1,405,819
DAKOTA	3,668	13,344,838	79,797	0	13,428,303
DODGE	83,647	158,585	12,979	0	255,211
DOUGLAS	34,397	186,023	706,792	102,591	1,029,803
FARIBAULT	391,912	351,941	404	0	744,257
FILLMORE	0	177,708	0	0	177,708
FREEBORN	886,478	347,923	11,136	0	1,245,537
GOODHUE	0	886,169	24,926	0	911,095
GRANT	55,820	59,747	22,501	0	138,068
HENNEPIN	0	31,860,606	79,618	0	31,940,224
HOUSTON	0	206,811	1,860	0	208,671
HUBBARD	1,014,090	65,294	55,635	0	1,135,019
ISANTI	0	260,549	4,026	0	264,575
ITASCA	0	337,979	0	0	337,979

TABLE 55
SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1994

COUNTY	COUNTY	CITY	TOWNSHIP	SPECIAL TAXING DISTRICT	TOTAL
JACKSON	336,554	97,468	2,304	0	436,326
KANABEC	204,120	27,253	220	0	231,593
KANDIYOHI	1,186,966	857,929	62,490	0	2,107,385
KITTSO	472,131	192,400	0	0	664,531
KOOCHICHING	201,061	36,027	0	121,914	359,002
LAC QUI PARLE	254,339	75,151	692	0	330,182
LAKE	0	22,666	2,203	0	24,869
LAKE/WOODS	326,080	4,598	0	31	330,709
LE SUEUR	146,055	310,865	40,010	0	496,930
LINCOLN	324,511	13,687	930	231,246	570,374
LYON	360,990	302,182	19,326	0	682,498
MCLEOD	44,247	999,806	3,459	21,831	1,069,343
MAHNOMEN	177,052	90,599	500	1,384	269,535
MARSHALL	697,465	8,048	25,037	56,694	787,244
MARTIN	942,496	537,717	3,213	30	1,483,456
MEEKER	81,327	91,166	22,149	1,845	196,487
MILLE LACS	193,662	275,227	28,713	0	497,602
MORRISON	373,089	286,217	81,867	0	741,173
MOWER	288,436	271,036	2,591	0	562,063
MURRAY	440,810	42,673	8,755	40,661	532,899
NICOLLET	453,717	510,452	7,382	0	971,551
NOBLES	44,106	245,914	16,116	19,184	325,320
NORMAN	676,822	78,140	35,302	0	790,264
OLMSTED	26,443	992,346	43,618	0	1,062,407
OTTER TAIL	1,054,303	334,095	63,272	22,327	1,473,997
PENNINGTON	107,442	269,224	14,780	2,609	394,055
PINE	0	109,737	40,618	36,835	187,190
PIPESTONE	119,802	95,392	104	208,204	423,502
POLK	1,160,283	859,971	9,667	269,301	2,299,222
POPE	194,466	56,960	15,701	0	267,127

TABLE 55
SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1994

COUNTY	COUNTY	CITY	TOWNSHIP	SPECIAL TAXING DISTRICT	TOTAL
RAMSEY	0	23,564,551	576,050	11,228	24,151,829
RED LAKE	51,450	29,223	0	0	80,673
REDWOOD	472,442	133,903	21,268	0	627,613
RENVILLE	350,103	333,382	34,746	0	718,231
RICE	432,943	763,688	49,497	0	1,246,128
ROCK	405,082	61,705	1,650	0	468,437
ROSEAU	165,845	220,296	88	0	386,229
ST. LOUIS	9,197	987,699	57,553	0	1,054,449
SCOTT	35,786	2,600,729	142,784	2	2,779,301
SHERBURNE	20,687	1,764,573	52,373	0	1,837,633
SIBLEY	560,950	181,517	2,703	0	745,170
STEARNS	211,948	2,088,544	98,812	7,194	2,406,498
STEELE	886,482	44,412	0	0	930,894
STEVENS	163,013	97,010	0	0	260,023
SWIFT	545,571	26,428	886	0	572,885
TODD	205,080	174,136	8,320	9,283	396,819
TRAVERSE	136,323	82,531	0	0	218,854
WABASHA	3,351	310,002	11,580	0	324,933
WADENA	197,801	106,054	1,894	0	305,749
WASECA	275,880	184,821	25,324	0	486,025
WASHINGTON	2,130,933	6,922,352	413,201	47,631	9,514,117
WATONWAN	54,966	88,136	1,039	7,104	151,245
WILKIN	242,610	197,172	0	0	439,782
WINONA	275,706	679,662	0	0	955,368
WRIGHT	99,930	1,341,574	427,360	0	1,868,864
YELLOW MEDICINE	146,683	113,136	0	144,735	404,554
STATEWIDE TOTALS	33,748,861	115,671,356	4,755,243	1,695,553	155,871,013

TABLE 56
TOTAL TAX CAPACITY VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES
OF MINNESOTA COUNTIES FOR PROPERTY TAXES LEVIED IN 1993 PAYABLE IN 1994(1)

COUNTY	Net Tax Payable	Net Tax Capacity Value	Nominal Tax Rate	Taxable Market Value	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
AITKIN	\$ 10,851,976	\$ 8,818,528	123.06 %	557,628,228	86.1 %	647,651,833	1.68 %
ANOKA	173,422,196	146,471,565	118.40	8,005,500,139	92.7	8,635,922,480	2.01
BECKER	18,459,081	13,890,948	132.89	875,834,391	89.9	974,231,803	1.89
BELTRAMI	16,911,016	12,395,803	136.43	691,520,167	88.2	784,036,471	2.16
BENTON	19,856,646	15,360,218	129.27	793,778,800	89.7	884,926,198	2.24
BIG STONE	3,510,401	2,978,867	117.84	230,016,600	86.1	267,150,523	1.31
BLUE EARTH	38,013,352	31,754,355	119.71	1,757,019,400	91.9	1,911,881,828	1.99
BROWN	14,289,371	12,588,949	113.51	910,414,704	92.1	988,506,736	1.45
CARLTON	19,714,885	13,632,532	144.62	693,630,396	83.6	829,701,431	2.38
CARVER	56,018,039	40,257,984	139.15	2,163,878,012	87.0	2,487,216,106	2.25
CASS	22,806,416	20,016,636	113.94	1,098,794,032	86.3	1,273,225,993	1.79
CHIPPEWA	9,513,409	7,502,456	126.80	535,184,995	85.9	623,032,590	1.53
CHISAGO	21,682,915	15,928,467	136.13	1,027,129,532	89.8	1,143,796,806	1.90
CLAY	23,145,016	20,567,888	112.53	1,287,043,567	87.6	1,469,227,816	1.58
CLEARWATER	6,725,761	4,978,352	135.10	221,423,526	88.1	251,332,039	2.68
COOK	5,246,917	5,240,343	100.13	278,169,722	85.5	325,344,704	1.61
COTTONWOOD	10,369,851	8,236,629	125.90	583,853,538	82.8	705,137,123	1.47
CROW WING	39,052,139	36,936,077	105.73	1,989,858,887	85.4	2,330,045,535	1.68
DAKOTA	299,110,347	243,542,181	122.82	11,718,837,234	92.5	12,669,013,226	2.36
DODGE	8,492,166	7,340,371	115.69	579,323,297	86.2	672,068,790	1.26
DOUGLAS	20,751,127	17,224,648	120.47	1,018,265,573	92.2	1,104,409,515	1.88
FARIBAULT	12,007,860	10,913,139	110.03	828,974,012	98.0	845,891,849	1.42
FILLMORE	10,391,591	7,576,485	137.16	611,219,762	86.6	705,796,492	1.47
FREEBORN	18,945,802	16,253,431	116.56	1,104,806,148	88.6	1,246,959,535	1.52
GOODHUE	48,820,804	45,571,120	107.13	1,985,242,457	92.7	2,141,577,624	2.28
GRANT	4,895,160	3,855,448	126.97	295,596,406	81.4	363,140,548	1.35
HENNEPIN	1,415,176,383	1,063,202,827	133.11	45,881,171,489	94.8	48,397,860,220	2.92
HOUSTON	8,365,374	6,003,555	139.34	488,557,915	88.4	552,667,325	1.51
HUBBARD	12,118,156	10,904,599	111.13	606,523,946	85.2	711,882,566	1.70
ISANTI	14,361,989	10,242,192	140.22	724,080,504	87.1	831,320,900	1.73
ITASCA	36,602,997	33,853,020	108.12	1,402,926,014	87.8	1,597,865,620	2.29
JACKSON	11,178,160	9,825,366	113.77	735,898,066	94.0	782,870,283	1.43
KANABEC	6,427,352	4,303,281	149.36	314,295,738	93.5	336,145,174	1.91
KANDIYOHI	25,460,483	20,885,105	121.91	1,318,275,727	91.2	1,445,477,771	1.76
KITSON	6,894,959	6,215,096	110.94	369,105,637	87.3	422,801,417	1.63
KOOCHICHING	11,421,638	8,787,765	129.97	394,697,819	88.1	448,011,145	2.55
LAC QUI PARLE	5,682,043	5,036,616	112.81	397,550,832	89.7	443,200,482	1.28
LAKE	6,874,238	4,632,346	148.40	280,260,018	76.3	367,313,261	1.87
LAKEWOODS	2,719,146	1,992,987	136.44	128,501,761	90.8	141,521,763	1.92
LE SUEUR	13,805,764	10,298,684	134.05	755,889,689	82.7	914,014,134	1.51
LINCOLN	4,993,238	3,641,315	137.13	256,655,908	92.1	278,670,910	1.79
LYON	16,245,019	14,907,373	108.97	867,240,362	90.8	955,110,531	1.70
MCLEOD	18,503,863	13,485,616	137.21	941,576,397	84.2	1,118,261,754	1.65
MAHNOMEN	3,496,062	2,202,653	158.72	151,958,103	86.4	175,877,434	1.99
MARSHALL	8,110,692	8,126,397	99.81	526,125,737	91.5	575,000,805	1.41
MARTIN	17,341,093	17,036,111	101.79	1,108,140,977	97.0	1,142,413,378	1.52
MEEKER	11,791,231	9,282,039	127.03	673,548,903	90.2	746,728,274	1.58
MILLE LACS	12,062,418	7,087,609	170.19	477,721,007	87.4	546,591,541	2.21
MORRISON	16,096,717	11,642,128	138.26	794,031,391	94.0	844,714,246	1.91
MOWER	22,348,066	16,555,893	134.99	1,123,103,452	87.4	1,285,015,391	1.74

TABLE 66
TOTAL TAX CAPACITY VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES
OF MINNESOTA COUNTIES FOR PROPERTY TAXES LEVIED IN 1993 PAYABLE IN 1994(1)

COUNTY	Net Tax Payable	Net Tax Capacity Value	Nominal Tax Rate	Taxable Market Value	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
MURRAY	\$ 6,976,185	6,850,468	101.84 %	531,063,140	87.7 %	605,545,200	1.15 %
NICOLLET	17,220,675	12,712,099	135.47	900,641,126	85.6	1,052,150,848	1.64
NOBLES	12,934,302	11,855,902	109.10	826,570,411	90.0	918,411,568	1.41
NORMAN	6,298,979	5,352,367	117.69	406,516,331	88.8	457,788,661	1.38
OLMSTED	91,292,233	71,504,078	127.67	3,759,076,275	86.5	4,345,752,919	2.10
OTTER TAIL	30,857,297	25,404,679	121.46	1,629,070,976	86.2	1,889,873,522	1.63
PENNINGTON	6,949,694	4,316,367	161.01	277,847,613	87.1	318,998,408	2.18
PINE	13,278,712	10,157,227	130.73	624,104,074	90.3	691,145,154	1.92
PIPESTONE	6,070,546	4,539,032	133.74	335,652,134	86.2	389,387,626	1.56
POLK	21,318,354	17,777,593	119.92	1,159,678,370	87.9	1,319,315,552	1.62
POPE	7,289,050	5,192,568	140.37	380,036,461	90.7	419,003,816	1.74
RAMSEY	489,617,718	348,487,757	140.50	16,104,229,627	95.2	16,916,207,591	2.89
RED LAKE	2,504,433	1,938,215	129.21	127,290,969	97.7	130,287,583	1.92
REDWOOD	13,346,001	11,373,546	117.34	867,797,235	91.9	944,284,260	1.41
RENNVILLE	13,598,950	13,401,333	101.47	1,021,794,810	95.8	1,066,591,660	1.27
RICE	27,754,051	22,011,534	126.09	1,417,996,039	84.3	1,682,083,083	1.65
ROCK	6,179,545	5,787,755	106.77	446,300,290	89.7	497,547,703	1.24
ROSEAU	8,158,402	6,772,096	120.47	428,850,532	92.9	461,625,976	1.77
ST. LOUIS	118,211,554	83,930,154	140.85	4,544,033,880	82.7	5,494,599,613	2.15
SCOTT	59,354,598	40,983,792	144.82	2,343,018,902	81.7	2,867,832,193	2.07
SHERBURNE	43,824,590	52,487,010	83.50	1,993,524,735	89.0	2,239,915,433	1.96
SIBLEY	9,483,781	7,053,795	134.45	600,472,599	88.8	676,207,882	1.40
STEARNS	74,853,231	58,955,603	126.97	3,230,989,344	90.8	3,558,358,308	2.10
STEELE	18,696,881	16,997,002	110.00	1,061,029,698	88.1	1,204,346,990	1.55
STEVENS	6,316,339	4,839,731	130.51	346,190,050	89.2	388,105,437	1.63
SWIFT	7,011,805	5,365,704	130.68	397,213,456	80.7	492,209,983	1.42
TODD	10,530,404	6,643,900	158.50	500,725,454	89.6	558,845,373	1.88
TRAVERSE	4,312,509	3,763,722	114.58	281,982,077	88.2	319,707,570	1.35
WABASHA	11,885,239	8,369,816	142.00	630,414,958	87.2	722,952,933	1.64
WADENA	6,605,831	3,892,382	169.71	242,379,324	90.5	267,822,457	2.47
WASECA	11,664,451	9,077,608	128.50	657,067,225	87.1	754,382,577	1.55
WASHINGTON	142,695,494	113,864,999	125.32	6,275,175,315	87.8	7,147,124,505	2.00
WATONWAN	8,114,945	6,260,126	129.63	468,575,173	96.2	487,084,379	1.67
WILKIN	5,754,327	5,295,521	108.66	394,822,075	89.9	439,179,171	1.31
WINONA	23,394,975	19,307,302	121.17	1,172,331,026	87.1	1,345,959,846	1.74
WRIGHT	55,977,484	48,638,744	115.09	2,521,523,295	88.0	2,865,367,381	1.95
YELLOW MED	8,407,949	6,594,359	127.50	527,428,773	90.0	586,031,970	1.43
Statewide Total	\$ 4,049,822,839	\$ 3,157,739,879	128.25 %	161,994,194,689	91.1 %	177,820,191,755	2.28 %

(1) The columns exclude mineral values of \$309,561 for net tax, \$243,984 for net tax capacity value, and \$5,304,001 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 57
MANUFACTURED HOME VALUES, TAXES AND CREDITS
TAXES PAYABLE 1993

COUNTY	NUMBER OF ASSESSMENTS	TAXABLE MARKET VALUE	NET TAX CAPACITY			TOTAL TAXES LEVIED						TOTAL CREDITS	NET TAX PAYABLE
			HOMESTEAD	NON- HOMESTEAD	TOTAL	COUNTY	CITY	TOWN	SCHOOL DISTRICT	SPECIAL DISTRICT	TOTAL		
AITKIN	430	1,952,900	11,506	16,124	27,630	15,361	1,425	3,063	14,732	54	34,635	3,481	31,154
ANOKA	4,281	55,640,500	536,520	47,845	584,365	191,494	110,301	3,471	362,836	28,024	696,126	0	696,126
BECKER	792	5,063,200	40,421	22,790	63,211	34,329	4,084	4,825	33,024	1,619	77,881	0	77,881
BELTRAMI	1,325	9,906,100	74,833	54,938	129,771	73,444	6,141	15,164	80,812	747	176,308	0	176,308
BENTON	862	7,116,400	63,182	19,562	82,744	33,091	13,242	3,083	45,377	467	95,260	0	95,260
BIG STONE	74	321,800	1,984	2,743	4,727	2,104	1,261	159	1,874	97	5,495	0	5,495
BLUE EARTH	1,404	10,741,400	95,834	28,669	124,503	46,534	26,807	3,425	79,645	266	156,677	0	156,677
BROWN	459	2,758,100	24,368	7,891	32,259	10,273	7,304	401	19,758	152	37,888	0	37,888
CARLTON	370	2,360,200	19,959	9,020	28,979	16,348	7,139	1,971	17,433	1,444	44,335	0	44,335
CARVER	981	12,202,000	106,795	38,075	144,870	61,828	21,579	1,704	86,759	5,376	177,246	0	177,246
CASS	716	5,036,300	18,159	65,755	83,914	34,460	2,041	8,421	46,565	125	91,612	0	91,612
CHIPPEWA	160	846,500	6,743	4,322	11,065	4,909	2,925	323	5,791	48	13,996	0	13,996
CHISAGO	963	8,727,700	77,853	22,838	100,691	51,835	18,289	3,732	56,664	201	130,721	0	130,721
CLAY	783	4,885,500	42,566	15,217	57,783	26,380	13,933	482	30,811	1,026	72,632	0	72,632
CLEARWATER	152	730,800	6,345	2,244	8,589	5,924	782	560	2,633	135	10,034	0	10,034
COOK	61	430,200	3,295	2,252	5,547	2,552	308	74	2,115	398	5,447	1,961	3,486
COTTONWOOD	42	114,800	857	731	1,588	631	228	89	899	3	1,850	0	1,850
CROW WING	1,381	9,389,500	54,916	80,782	135,698	42,582	17,498	5,280	71,741	909	138,010	6,157	131,853
DAKOTA	3,456	41,318,300	363,901	122,787	486,688	129,225	110,959	761	318,534	23,626	583,105	0	583,105
DODGE	398	3,142,200	28,388	7,609	35,997	12,645	9,966	1,249	17,008	0	40,868	0	40,868
DOUGLAS	714	4,098,000	27,229	28,980	56,209	21,944	5,756	4,701	33,059	204	65,664	0	65,664
FARIBAULT	93	457,900	3,420	2,924	6,344	1,683	1,540	184	3,573	11	6,991	0	6,991
FILLMORE	257	1,738,300	14,213	7,921	22,134	8,382	5,771	1,822	11,981	0	27,956	0	27,956
FREEBORN	282	1,462,500	11,321	8,280	19,601	8,148	2,977	304	11,881	0	23,310	0	23,310
GOODHUE	1,015	9,408,100	78,470	34,602	113,072	25,752	28,589	4,925	65,522	974	125,762	0	125,762
GRANT	73	392,400	3,017	2,075	5,092	2,076	1,086	245	2,070	23	5,500	0	5,500
HENNEPIN	1,330	8,450,000	72,759	29,185	101,944	36,874	23,680	0	60,971	3,997	125,522	0	125,522
HOUSTON	408	2,814,500	25,636	5,774	31,410	14,817	7,038	1,302	18,162	31	41,350	0	41,350
HUBBARD	278	1,943,100	13,391	13,109	26,500	9,775	374	3,130	15,020	118	28,417	0	28,417
ISANTI	488	5,444,400	49,461	11,569	61,030	34,010	17,255	3,934	30,678	123	86,000	0	86,000

TABLE 57
MANUFACTURED HOME VALUES, TAXES AND CREDITS
TAXES PAYABLE 1993

COUNTY	NUMBER OF ASSESSMENTS	TAXABLE MARKET VALUE	NET TAX CAPACITY			TOTAL TAXES LEVIED						TOTAL CREDITS	NET TAX PAYABLE
			HOMESTEAD	NON- HOMESTEAD	TOTAL	COUNTY	CITY	TOWN	SCHOOL DISTRICT	SPECIAL DISTRICT	TOTAL		
ITASCA	892	5,690,500	44,694	27,746	72,440	32,683	9,384	6,137	34,007	767	82,978	30,020	52,958
JACKSON	154	464,800	3,021	3,467	6,488	2,163	457	405	3,543	20	6,588	0	6,588
KANABEC	480	3,502,300	28,765	14,810	43,575	29,637	3,053	2,794	26,489	89	62,062	0	62,062
KANDIYOHI	1,111	5,645,700	39,231	39,043	78,274	32,237	6,276	4,227	45,642	911	89,293	0	89,293
KITTSON	77	529,900	4,606	1,660	6,266	1,581	2,094	230	3,568	67	7,540	0	7,540
KOOCHICHING	349	2,265,500	19,209	8,241	27,450	11,121	7,381	282	12,875	180	31,839	52	31,787
LAC QUI PARL	47	239,400	1,712	1,730	3,442	1,120	505	161	1,537	71	3,394	0	3,394
LAKE	80	503,100	3,603	3,247	6,850	5,770	944	528	3,426	111	10,779	3,143	7,636
LAKE / WOODS	562	3,645,000	12,031	49,426	61,457	38,221	456	6,619	39,874	262	85,432	0	85,432
LE SUEUR	448	2,420,000	17,044	15,337	32,381	14,136	7,420	1,633	19,521	74	42,784	0	42,784
LINCOLN	53	268,100	1,992	1,728	3,720	1,862	358	205	1,525	32	3,982	0	3,982
LYON	284	1,493,400	9,616	13,278	22,894	7,768	6,342	129	11,087	92	25,418	0	25,418
MCLEOD	631	5,690,700	50,018	17,213	67,231	30,486	20,295	2,057	37,989	253	91,080	0	91,080
MAHNOMEN	81	444,500	3,658	1,664	5,322	4,997	397	324	2,602	193	8,513	0	8,513
MARSHALL	211	1,326,300	11,468	4,438	15,906	3,532	2,282	670	9,789	315	16,588	0	16,588
MARTIN	216	1,385,100	12,018	4,340	16,358	4,412	4,544	314	9,068	33	18,371	0	18,371
MEEKER	406	3,458,400	28,319	15,053	43,372	17,453	6,875	4,043	25,552	137	54,060	0	54,060
MILLE LACS	522	3,634,200	26,407	20,899	47,306	36,763	6,692	2,971	31,223	141	77,790	0	77,790
MORRISON	487	3,115,300	25,417	13,493	38,910	21,607	5,831	2,623	25,970	219	56,250	0	56,250
MOWER	333	2,444,900	22,866	3,975	26,841	12,353	5,533	797	18,700	238	37,621	0	37,621
MURRAY	104	447,700	2,993	3,050	6,043	1,932	662	374	3,550	11	6,529	0	6,529
NICOLLET	529	4,128,200	35,636	14,141	49,777	24,374	12,303	647	31,172	108	68,604	0	68,604
NOBLES	199	1,268,700	10,404	5,717	16,121	4,813	4,476	215	8,065	197	17,766	0	17,766
NORMAN	78	474,500	3,956	1,979	5,935	2,032	1,417	159	3,348	188	7,144	0	7,144
OLMSTED	1,825	16,137,250	147,406	34,820	182,226	73,309	26,832	10,077	116,957	0	227,175	0	227,175
OTTER TAIL	1,319	6,276,521	40,990	48,148	89,138	35,617	6,549	10,948	48,638	1,882	103,634	0	103,634
PENNINGTON	507	3,507,100	30,317	11,838	42,155	24,384	11,007	1,186	26,482	747	63,806	0	63,806
PINE	1,089	7,141,500	30,655	107,027	137,682	74,669	3,287	11,969	79,043	1,898	170,866	0	170,866
PIPESTONE	57	290,700	2,630	697	3,327	1,665	734	86	1,506	7	3,998	0	3,998
POLK	600	3,600,300	29,705	15,092	44,797	19,271	10,936	1,968	24,233	1,559	57,967	0	57,967

TABLE 57
MANUFACTURED HOME VALUES, TAXES AND CREDITS
TAXES PAYABLE 1993

COUNTY	NUMBER OF ASSESSMENTS	TAXABLE MARKET VALUE	NET TAX CAPACITY			TOTAL TAXES LEVIED						TOTAL CREDITS	NET TAX PAYABLE
			HOMESTEAD	NON- HOMESTEAD	TOTAL	COUNTY	CITY	TOWN	SCHOOL DISTRICT	SPECIAL DISTRICT	TOTAL		
POPE	321	900,500	6,116	6,091	12,207	5,211	598	752	8,457	473	15,491	0	15,491
RAMSEY	2,981	32,796,300	304,776	57,539	362,315	155,990	67,797	0	241,663	21,681	487,131	0	487,131
RED LAKE	69	440,900	4,145	671	4,816	2,019	1,618	297	3,029	72	7,035	0	7,035
REDWOOD	176	1,483,900	13,097	4,396	17,493	5,360	5,994	312	10,605	35	22,306	0	22,306
RENVILLE	260	2,036,100	18,087	5,712	23,799	5,612	7,471	783	11,828	266	25,960	0	25,960
RICE	964	6,791,600	56,194	28,327	84,521	29,322	17,801	1,993	59,180	716	109,012	0	109,012
ROCK	69	469,900	3,767	2,064	5,831	1,910	833	263	3,046	12	6,064	0	6,064
ROSEAU	976	7,674,600	70,464	14,103	84,567	27,926	6,958	4,112	54,814	1,374	95,184	0	95,184
ST LOUIS	1,823	14,805,700	124,090	56,205	180,295	128,067	40,717	6,567	95,119	1,896	272,366	28,363	244,003
SCOTT	658	5,976,800	51,379	20,899	72,278	32,932	10,707	2,366	41,479	1,407	88,891	0	88,891
SHERBURNE	446	2,976,900	21,538	21,126	42,664	8,420	7,400	1,763	22,499	442	40,524	0	40,524
SIBLEY	131	1,013,800	9,209	2,329	11,538	5,496	2,939	504	5,847	98	14,884	0	14,884
STEARNS	1,680	11,373,200	88,334	57,763	146,097	56,529	13,957	19,056	87,795	956	178,293	0	178,293
STEELE	377	3,766,400	33,992	9,011	43,003	13,965	6,636	1,414	23,691	0	45,706	0	45,706
STEVENS	78	408,500	3,421	1,668	5,089	2,259	1,220	92	2,722	5	6,298	0	6,298
SWIFT	115	546,100	4,196	3,173	7,369	4,117	2,003	133	4,403	36	10,692	0	10,692
TODD	570	3,157,400	18,952	27,479	46,431	32,076	4,591	4,976	29,118	119	70,880	0	70,880
TRAVERSE	45	359,100	3,040	1,159	4,199	1,674	973	108	2,103	32	4,890	0	4,890
WABASHA	676	4,881,100	32,942	34,139	67,081	33,054	12,528	3,294	38,333	436	87,645	0	87,645
WADENA	252	985,200	7,009	7,151	14,160	9,740	2,715	1,010	8,462	23	21,950	0	21,950
WASECA	304	1,784,600	14,967	7,646	22,613	10,661	3,262	840	13,233	50	28,046	0	28,046
WASHINGTON	1,473	14,925,700	137,798	28,845	166,643	49,891	35,629	298	107,425	9,873	203,116	0	203,116
WATONWAN	119	526,800	3,297	4,697	7,994	3,680	2,522	112	4,719	19	11,052	0	11,052
WILKIN	156	1,233,200	11,168	2,829	13,997	6,217	2,481	302	7,827	93	16,920	0	16,920
WINONA	945	7,561,900	67,982	18,584	86,566	32,755	14,206	6,323	46,318	934	100,536	0	100,536
WRIGHT	2,108	22,558,800	214,294	22,187	236,481	73,397	52,417	6,426	144,429	2,305	278,974	0	278,974
YELLOW MED	100	474,600	3,567	2,904	6,471	2,670	1,356	319	3,393	48	7,786	0	7,786
TOTALS	55,631	462,242,771	3,905,550	1,668,607	5,574,157	2,272,328	972,929	217,977	3,336,446	124,401	6,924,081	73,177	6,850,904

TABLE 58
COMPARISON OF 1992 AND 1993 MANUFACTURED HOME MARKET VALUE,
TOTAL TAX CAPACITY, AND NET TAX BY COUNTY

COUNTY	TAXABLE MARKET VALUE			TOTAL TAX CAPACITY			NET TAX PAYABLE		
	1992	1993	PERCENT CHANGE	1992	1993	PERCENT CHANGE	1992	1993	PERCENT CHANGE
AITKIN	1,893,900	1,952,900	3.12%	28,619	27,630	-3.46%	27,510	31,154	13.25%
ANOKA	57,863,600	55,640,500	-3.84%	618,543	584,365	-5.53%	700,790	696,126	-0.67%
BECKER	4,889,500	5,063,200	3.55%	63,042	63,211	0.27%	69,848	77,881	11.50%
BELTRAMI	8,642,000	9,906,100	14.63%	119,062	129,771	8.99%	151,830	176,308	16.12%
BENTON	7,196,800	7,116,400	-1.12%	87,612	82,744	-5.56%	93,254	95,260	2.15%
BIG STONE	335,900	321,800	-4.20%	5,552	4,727	-14.86%	5,895	5,495	-6.79%
BLUE EARTH	10,519,800	10,741,400	2.11%	132,216	124,503	-5.83%	144,748	156,677	8.24%
BROWN	2,466,500	2,758,100	11.82%	30,400	32,259	6.12%	29,128	37,888	30.07%
CARLTON	2,451,000	2,360,200	-3.70%	29,896	28,979	-3.07%	45,012	44,335	-1.50%
CARVER	12,855,200	12,202,000	-5.08%	150,263	144,870	-3.59%	181,670	177,246	-2.44%
CASS	4,562,700	5,036,300	10.38%	82,753	83,914	1.40%	82,924	91,612	10.48%
CHIPPEWA	826,400	846,500	2.43%	11,491	11,065	-3.71%	12,542	13,996	11.59%
CHISAGO	8,487,200	8,727,700	2.83%	102,224	100,691	-1.50%	128,055	130,721	2.08%
CLAY	5,522,100	4,885,500	-11.53%	70,873	57,783	-18.47%	82,688	72,632	-12.16%
CLEARWATER	634,300	730,800	15.21%	8,059	8,589	6.58%	9,897	10,034	1.38%
COOK	440,900	430,200	-2.43%	5,347	5,547	3.74%	3,006	3,486	15.97%
COTTONWOOD	172,300	114,800	-33.37%	2,745	1,588	-42.15%	2,920	1,850	-36.64%
CROW WING	9,068,000	9,389,500	3.55%	141,488	135,698	-4.09%	126,453	131,853	4.27%
DAKOTA	41,735,200	41,318,300	-1.00%	489,929	486,688	-0.66%	549,258	583,105	6.16%
DODGE	2,551,000	3,142,200	23.18%	30,608	35,997	17.61%	31,410	40,868	30.11%
DOUGLAS	3,813,400	4,098,000	7.46%	56,212	56,209	-0.01%	56,226	65,664	16.79%
FARIBAULT	495,400	457,900	-7.57%	6,599	6,344	-3.86%	6,322	6,991	10.58%
FILLMORE	1,681,100	1,738,300	3.40%	22,437	22,134	-1.35%	26,930	27,956	3.81%
FREEBORN	1,309,700	1,462,500	11.67%	18,386	19,601	6.61%	18,643	23,310	25.03%
GOODHUE	9,350,900	9,408,100	0.61%	119,612	113,072	-5.47%	112,828	125,762	11.46%
GRANT	441,100	392,400	-11.04%	6,312	5,092	-19.33%	6,628	5,500	-17.02%
HENNEPIN	8,932,900	8,450,000	-5.41%	112,574	101,944	-9.44%	132,237	125,522	-5.08%
HOUSTON	2,698,900	2,814,500	4.28%	31,432	31,410	-0.07%	36,310	41,350	13.88%
HUBBARD	1,896,600	1,943,100	2.45%	27,641	26,500	-4.13%	25,782	28,417	10.22%
ISANTI	5,468,200	5,444,400	-0.44%	64,197	61,030	-4.93%	80,060	86,000	7.42%
ITASCA	5,358,800	5,690,500	6.19%	71,213	72,440	1.72%	49,874	52,958	6.18%
JACKSON	618,900	464,800	-24.90%	8,729	6,488	-25.67%	8,264	6,588	-20.28%

TABLE 58
COMPARISON OF 1992 AND 1993 MANUFACTURED HOME MARKET VALUE,
TOTAL TAX CAPACITY, AND NET TAX BY COUNTY

COUNTY	TAXABLE MARKET VALUE			TOTAL TAX CAPACITY			NET TAX PAYABLE		
	1992	1993	PERCENT CHANGE	1992	1993	PERCENT CHANGE	1992	1993	PERCENT CHANGE
KANABEC	3,467,100	3,502,300	1.02%	45,365	43,575	-3.95%	59,210	62,062	4.82%
KANDIYOHI	6,061,700	5,645,700	-6.86%	92,144	78,274	-15.05%	102,842	89,293	-13.17%
KITTSOON	583,100	529,900	-9.12%	7,466	6,266	-16.07%	8,256	7,540	-8.67%
KOOCHICHING	4,520,900	2,265,500	-49.89%	55,989	27,450	-50.97%	59,272	31,787	-46.37%
LAC QUI PARLE	283,200	239,400	-15.47%	4,217	3,442	-18.38%	3,868	3,394	-12.25%
LAKE	549,400	503,100	-8.43%	7,711	6,850	-11.17%	7,854	7,636	-2.78%
LAKE/WOODS	3,462,300	3,645,000	5.28%	64,104	61,457	-4.13%	84,746	85,432	0.81%
LE SUEUR	2,335,000	2,420,000	3.64%	32,559	32,381	-0.55%	38,040	42,784	12.47%
LINCOLN	273,400	268,100	-1.94%	4,335	3,720	-14.19%	4,716	3,982	-15.56%
LYON	1,183,400	1,493,400	26.20%	17,947	22,894	27.56%	18,600	25,418	36.66%
MCLEOD	5,649,000	5,690,700	0.74%	68,591	67,231	-1.98%	85,632	91,080	6.36%
MAHNOMEN	328,600	444,500	35.27%	4,266	5,322	24.75%	6,233	8,513	36.58%
MARSHALL	1,298,700	1,326,300	2.13%	16,617	15,906	-4.28%	15,138	16,588	9.58%
MARTIN	1,417,500	1,385,100	-2.29%	17,753	16,358	-7.86%	18,001	18,371	2.06%
MEEKER	3,383,300	3,458,400	2.22%	46,373	43,372	-6.47%	50,222	54,060	7.64%
MILLE LACS	3,534,800	3,634,200	2.81%	50,356	47,306	-6.06%	76,650	77,790	1.49%
MORRISON	3,049,200	3,115,300	2.17%	39,483	38,910	-1.45%	51,022	56,250	10.25%
MOWER	2,206,500	2,444,900	10.80%	25,729	26,841	4.32%	34,679	37,621	8.48%
MURRAY	443,700	447,700	0.90%	6,022	6,043	0.35%	5,780	6,529	12.96%
NICOLLET	4,079,100	4,128,200	1.20%	49,695	49,777	0.17%	63,593	68,604	7.88%
NOBLES	1,155,300	1,268,700	9.82%	15,521	16,121	3.87%	16,268	17,766	9.21%
NORMAN	465,300	474,500	1.98%	6,053	5,935	-1.95%	6,970	7,144	2.50%
OLMSTED	15,496,650	16,137,250	4.13%	174,612	182,226	4.36%	201,910	227,175	12.51%
OTTER TAIL	6,427,100	6,276,521	-2.34%	95,630	89,138	-6.79%	103,253	103,634	0.37%
PENNINGTON	3,111,100	3,507,100	12.73%	39,953	42,155	5.51%	54,702	63,806	16.64%
PINE	5,703,100	7,141,500	25.22%	94,188	137,682	46.18%	104,008	170,866	64.28%
PIPESTONE	313,000	290,700	-7.12%	3,765	3,327	-11.63%	4,172	3,998	-4.17%
POLK	3,673,900	3,600,300	-2.00%	47,340	44,797	-5.37%	53,225	57,967	8.91%
POPE	770,700	900,500	16.84%	10,109	12,207	20.75%	12,223	15,491	26.74%
RAMSEY	35,350,900	32,796,300	-7.23%	394,440	362,315	-8.14%	492,543	487,131	-1.10%
RED LAKE	372,900	440,900	18.24%	4,063	4,816	18.53%	4,811	7,035	46.23%
REDWOOD	1,351,900	1,483,900	9.76%	17,406	17,493	0.50%	20,518	22,306	8.71%

TABLE 58
COMPARISON OF 1992 AND 1993 MANUFACTURED HOME MARKET VALUE,
TOTAL TAX CAPACITY, AND NET TAX BY COUNTY

COUNTY	TAXABLE MARKET VALUE			TOTAL TAX CAPACITY			NET TAX PAYABLE		
	1992	1993	PERCENT CHANGE	1992	1993	PERCENT CHANGE	1992	1993	PERCENT CHANGE
RENVILLE	1,795,700	2,036,100	13.39%	20,872	23,799	14.02%	20,538	25,960	26.40%
RICE	6,683,200	6,791,600	1.62%	85,644	84,521	-1.31%	105,890	109,012	2.95%
ROCK	459,400	469,900	2.29%	5,945	5,831	-1.92%	5,785	6,064	4.82%
ROSEAU	7,655,800	7,674,600	0.25%	88,017	84,567	-3.92%	105,180	95,184	-9.50%
ST. LOUIS	13,656,900	14,805,700	8.41%	174,796	180,295	3.15%	224,104	244,003	8.88%
SCOTT	5,963,400	5,976,800	0.22%	69,376	72,278	4.18%	89,311	88,891	-0.47%
SHERBURNE	3,102,500	2,976,900	-4.05%	45,762	42,664	-6.77%	42,374	40,524	-4.37%
SIBLEY	992,500	1,013,800	2.15%	12,319	11,538	-6.34%	15,014	14,884	-0.87%
STEARNS	10,558,000	11,373,200	7.72%	147,920	146,097	-1.23%	168,995	178,293	5.50%
STEELE	3,722,900	3,766,400	1.17%	43,326	43,003	-0.75%	46,139	45,706	-0.94%
STEVENS	418,900	408,500	-2.48%	5,515	5,089	-7.72%	6,523	6,298	-3.45%
SWIFT	593,900	546,100	-8.05%	9,114	7,369	-19.15%	11,278	10,692	-5.20%
TODD	3,228,700	3,157,400	-2.21%	51,360	46,431	-9.60%	72,324	70,880	-2.00%
TRAVERSE	329,500	359,100	8.98%	4,159	4,199	0.96%	4,466	4,890	9.49%
WABASHA	4,772,000	4,881,100	2.29%	71,394	67,081	-6.04%	76,192	87,645	15.03%
WADENA	1,050,100	985,200	-6.18%	15,391	14,160	-8.00%	21,729	21,950	1.02%
WASECA	1,640,500	1,784,600	8.78%	22,965	22,613	-1.53%	25,528	28,046	9.86%
WASHINGTON	13,940,000	14,925,700	7.07%	167,644	166,643	-0.60%	191,258	203,116	6.20%
WATONWAN	576,100	526,800	-8.56%	10,280	7,994	-22.24%	13,374	11,052	-17.36%
WILKIN	1,255,500	1,233,200	-1.78%	15,787	13,997	-11.34%	16,706	16,920	1.28%
WINONA	7,283,300	7,561,900	3.83%	90,508	86,566	-4.36%	93,670	100,536	7.33%
WRIGHT	22,868,200	22,558,800	-1.35%	243,777	236,481	-2.99%	277,239	278,974	0.63%
YELLOW MEDICINE	494,500	474,600	-4.02%	7,376	6,471	-12.27%	7,536	7,786	3.32%
STATEWIDE TOTAL	460,523,450	462,242,771	0.37%	5,725,115	5,574,157	-2.64%	6,549,052	6,850,904	4.61%

TABLE 59
MANUFACTURED HOME HOMESTEAD AND AGRICULTURAL CREDIT AID
(MH HACA) BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1993

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWN</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
AITKIN	6,874	561	1,608	7,738	0	16,781
ANOKA	243,108	114,397	2,080	477,013	8,314	844,912
BECKER	16,557	4,217	3,259	23,861	149	48,043
BELTRAMI	38,120	4,712	5,178	50,267	206	98,483
BENTON	30,402	3,577	2,126	39,388	0	75,493
BIG STONE	1,809	2,089	63	1,979	35	5,975
BLUE EARTH	33,881	24,678	2,584	64,904	463	126,510
BROWN	8,096	5,902	468	14,552	63	29,081
CARLTON	14,907	5,576	2,076	16,386	698	39,643
CARVER	57,795	20,635	857	92,752	253	172,292
CASS	11,789	860	3,154	16,446	0	32,249
CHIPPEWA	5,542	2,390	454	4,507	0	12,893
CHISAGO	48,844	19,049	2,488	66,788	0	137,169
CLAY	29,765	18,257	686	51,784	1,715	102,207
CLEARWATER	4,032	291	447	3,921	0	8,691
COOK	1,894	262	58	1,249	0	3,463
COTTONWOOD	1,142	475	210	2,034	0	3,861
CROW WING	24,362	12,373	3,076	35,572	526	75,909
DAKOTA	164,175	161,911	1,060	451,436	1,826	780,408
DODGE	8,360	6,962	850	12,450	0	28,622
DOUGLAS	15,640	5,953	2,285	23,413	92	47,383
FARIBAULT	2,124	2,136	196	3,049	0	7,505
FILLMORE	7,042	6,770	1,838	8,296	0	23,946
FREEBORN	6,555	3,428	380	7,566	0	17,929
GOODHUE	16,697	20,288	3,294	52,398	702	93,379
GRANT	2,491	1,635	239	4,697	0	9,062
HENNEPIN	44,560	23,344	0	42,554	3,143	113,601
HOUSTON	15,031	8,547	1,733	17,690	0	43,001
HUBBARD	7,494	263	1,673	8,697	0	18,127
ISANTI	35,109	8,009	3,745	33,276	0	80,139
ITASCA	26,650	7,345	3,607	26,610	354	64,566
JACKSON	2,364	1,327	485	2,594	0	6,770
KANABEC	22,090	3,382	1,592	19,817	415	47,296
KANDIYOHI	27,272	8,069	2,864	30,700	491	69,396
KITTSO	2,081	1,680	365	5,737	5	9,868

TABLE 59
MANUFACTURED HOME HOMESTEAD AND AGRICULTURAL CREDIT AID
(MH HACA) BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1993

<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	9,923	1,823	2	11,376	0	23,124
LAC QUI PARLE	1,111	870	200	1,621	73	3,875
LAKE	3,007	556	265	1,656	0	5,484
LAKE OF WOODS	7,342	969	1,210	6,542	0	16,063
LE SUEUR	11,098	3,916	1,132	12,725	0	28,871
LINCOLN	1,522	401	192	1,477	30	3,622
LYON	5,875	4,622	77	10,116	58	20,748
MCLEOD	29,322	25,380	1,636	50,577	129	107,044
MAHNOMEN	1,193	273	123	1,921	0	3,510
MARSHALL	4,083	2,223	806	9,070	319	16,501
MARTIN	6,328	5,811	451	13,796	0	26,386
MEEKER	13,885	9,159	2,877	28,597	0	54,518
MILLE LACS	16,650	4,786	1,499	29,172	0	52,107
MORRISON	18,823	5,536	2,223	23,098	72	49,752
MOWER	9,682	5,029	929	10,239	67	25,946
MURRAY	1,515	1,243	255	1,783	62	4,858
NICOLLET	20,003	15,315	840	22,932	0	59,090
NOBLES	2,978	2,779	166	5,315	73	11,311
NORMAN	1,925	1,632	151	3,185	364	7,257
OLMSTED	70,416	25,025	8,509	94,435	0	198,385
OTTER TAIL	23,392	5,934	6,152	32,160	859	68,497
PENNINGTON	12,321	7,279	712	15,462	1,976	37,750
PINE	18,699	3,235	3,167	23,025	0	48,126
PIPESTONE	2,411	1,095	213	2,840	0	6,559
POLK	15,773	10,440	2,063	22,104	208	50,588
POPE	4,485	505	797	6,146	385	12,318
RAMSEY	144,073	59,100	0	275,805	81,754	560,732
RED LAKE	2,483	1,039	285	2,521	0	6,328
REDWOOD	3,146	3,026	198	6,221	0	12,591
RENVILLE	5,202	4,906	655	7,604	0	18,367
RICE	22,225	15,165	1,492	44,997	611	84,490
ROCK	2,016	521	407	1,976	0	4,920
ROSEAU	19,468	4,329	3,173	47,296	1,199	75,465
ST LOUIS	79,874	30,157	4,632	64,730	467	179,860
SCOTT	32,725	9,911	2,937	52,215	377	98,165

TABLE 59
MANUFACTURED HOME HOMESTEAD AND AGRICULTURAL CREDIT AID
(MH HACA) BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1993

<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	7,319	5,510	1,526	38,856	105	53,318
SIBLEY	5,955	3,789	826	6,695	56	17,321
STEARNS	43,402	27,703	11,089	87,565	1,212	170,971
STEELE	11,481	8,229	1,426	19,357	0	40,493
STEVENS	2,569	1,326	163	2,535	0	6,593
SWIFT	3,057	1,728	273	4,275	54	9,387
TODD	20,198	5,487	2,627	19,563	157	48,032
TRAVERSE	1,027	1,081	53	1,020	248	3,429
WABASHA	17,447	10,038	3,004	24,598	5	55,092
WADENA	11,211	1,766	1,066	8,900	3	22,946
WASECA	8,096	4,223	495	9,865	0	22,679
WASHINGTON	39,570	25,787	218	73,682	3,882	143,139
WATONWAN	3,140	1,900	83	3,990	0	9,113
WILKIN	5,760	3,569	118	8,571	0	18,018
WINONA	31,944	14,960	6,100	47,694	59	100,757
WRIGHT	68,289	67,890	7,619	165,173	3,846	312,817
YELLOW MEDICINE	3,559	2,503	402	5,626	0	12,090
STATEWIDE TOTALS	1,893,652	972,829	144,592	3,194,821	118,160	6,324,054