
MINNESOTA Department of Revenue

**PROPERTY TAXES LEVIED
IN MINNESOTA**

**1995 ASSESSMENTS
TAXES PAYABLE 1996**

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.

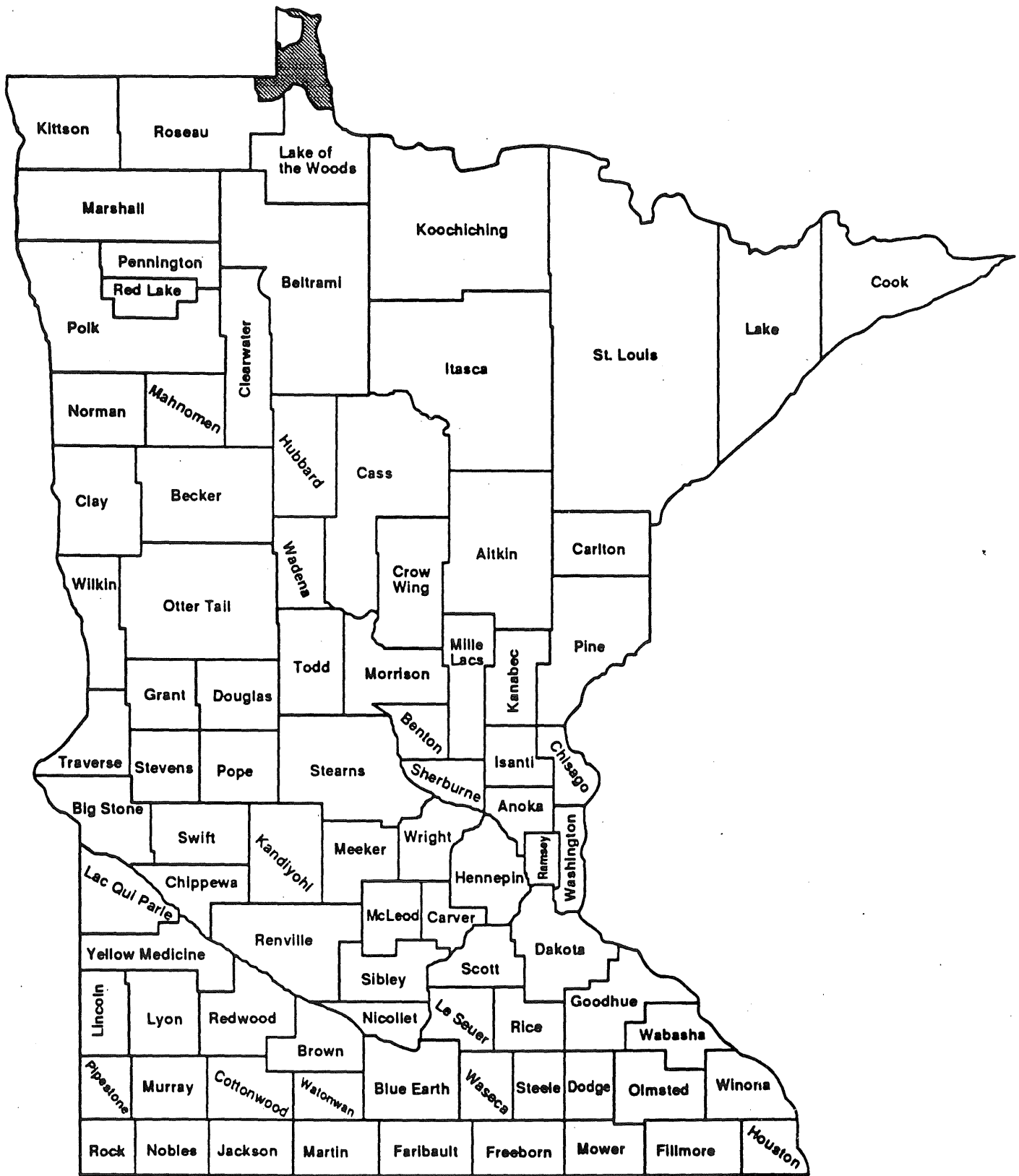


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SECTION 1

Review of the Minnesota Property Tax System

- **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 1996

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, 1995, due and payable in 1996. 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 1996.

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.

Contamination Tax (M.S. 270.91)

The contamination tax was enacted by the 1993 Legislature and was effective beginning with taxes payable in 1995. It applies to the "contamination value" of real property. "Contamination value" is the amount of market value reduction granted for property tax purposes due to the presence of contaminants as defined by M.S. 115B.25, Subd. 7a. The contamination may involve structures, soil, ground water and air. It may include commercial chemicals, petroleum products, asbestos, radon gas, pesticides, fertilizers and other harmful substances. Contamination value is not part of the tax base for the purpose of general property taxes. The reduction in market value constituting "contamination value" may be granted: 1) by a court, 2) by a board of review, 3) by the assessor upon petition by the property owner, or 4) by the assessor. The contamination value cannot be greater than the estimated cost of implementing a reasonable response action plan or asbestos abatement plan for the property. If the market value reduction for the parcel is less than \$10,000, the contamination value is zero.

Contamination net tax capacity is used in calculation of the contamination tax. Contamination tax is not a property tax, but a property related tax affecting various classifications of real property, including commercial, industrial, apartments, agricultural and residential. The contamination net tax capacity for a parcel is equal to the difference between 1) net tax capacity based on applying current year class rate to the "market value total" (taxable market value plus market value loss from contamination if \$10,000 or more) and 2) net tax capacity based on applying current year class rate to the taxable market value. The contamination tax is equal to the contamination tax rate multiplied by the contamination net tax capacity of the property. The "contamination tax rate" for the property depends upon documentation supplied by the owner of the property.

Contamination Tax Rate

<i>Cleanup Status</i>	Responsible Party	Non-Responsible Party
<i>No cleanup or cleanup plan</i>	100%	25%
<i>Plan has been approved, or contaminants are asbestos and owner has an abatement plan in place</i>	50%	12.5%
<i>Cleanup done</i>	No tax	No tax

Contamination tax is listed in Table 51 on page 263.

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, limitation or exclusion 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 1996.

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 31.)

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 the estimated 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 estimated 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 1996 is reported in Table 31, page 116.

Minnesota Open Space Deferment (M.S. 273.112)

The Minnesota Open Space Property Tax Law provides for deferment of higher valuations and consequent 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.

Valuation Exclusion for Certain Improvements-"This Old House" (M.S. 273.11, Subd. 16)

This adjustment to the assessor's estimated market value was enacted in 1993 and is effective for improvements made through January 2, 2003. This law is designed to provide owners of older and deteriorated homes with an incentive to restore them, and hopefully will preserve and revitalize older neighborhoods. The property must be at least 35 years old when improvements commence, be eligible for homestead treatment, and meet estimated market value limitations. Only certain types of improvements qualify, and application must be made at specified times during the project to qualify. The exclusion of the value of the improvement is effective for ten years, after which one-fifth of the total exclusion is added to the property for each of the following five years. This exclusion first affected taxes payable in 1995.

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 net class rate to arrive at net 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 1996 (Table 12, page 52). Following is a listing of the classification percentages used for the 1995 assessment, taxes payable in 1996.

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%
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%		

* 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>
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 (non-government)	
		1. Those not in certain small cities:	3.40%
		2. Those in certain small cities:	2.30%
4c		b. Apartment Land	2.30% or 3.40%
4a		c. Private for Profit Hospitals	3.40%
4b		Unclassified manufactured homes	2.30%
4b		Residential non-homestead, 3 units or less	2.30%
4c		Post Secondary Student Housing	2.30%

REAL PROPERTY

<u>Class</u>	<u>Year Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
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. Structures only.	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>Year Class</u>	<u>Enacted</u>	<u>Description</u>	<u>Percent of Market Value</u>
4e	1989	Rental housing declared substandard: *	
		four or more units	4.10%
		one to three units	3.50%
		Title II, sections 8 and 42	2.50%
		FmHA financed properties in cities under 10,000 population	2.30%
		MnHFA or HRA low income lease-purchase	2.30%
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%

* The 1989 Special Session provided that substandard housing will be subject to a higher class rate effective with the 1990 assessment if the building is not repaired within a specified time period. This does not apply to buildings damaged by natural disaster.

** 40 cents per acre annually (tax became effective January 1, 1975). Each parcel is subject to minimum annual tax of \$3.20.

PERSONAL PROPERTY

<u>Class</u>			
None		Structures on leased public lands in rural areas	2.00% or 2.50% 3.00% or 4.60% 2.30% or 3.40%
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 2.50%
None	1969	Owner occupied residences on leased public or railroad lands	*
None	1981	Leased homestead on land owned by occupant	*
3a**		Structures on leased public lands in urban areas	3.00% & 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%

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

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

CLASSIFICATIONS NO LONGER ASSESSED

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

- 3 Personal - Inventories, stocks of merchandise of sorts, all materials, parts and supplies, furniture and equipment, manufacturer's materials, manufactured articles including the inventories of manufacturers, wholesalers, retailers and contractors, and the furnishings of a room or apartment in a hotel, rooming house, tourist court, motel or trailer camp, and tools and machinery which, by law are considered as personal property

- 3a Agricultural products in the hands of the producer

- 3j Petroleum refinery's personal property

- 3 Real - Machinery which constitutes fixtures to real estate except public utilities under ad valorem taxation

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. 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 Children, Families and Learning 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 33, page 175. 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 46, page 258).

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.

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 1996, 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 28, page 90.

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 at taxing district level by the Department of Revenue and certified to taxing districts 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 1996 HACA is:

<p style="text-align: center;">Payable 1995 Certified HACA X the Growth Adjustment Factor PLUS a Net Tax Capacity Adjustment Factor and a Fiscal Disparity Adjustment Factor</p>

The law provides specific definitions for each variable in the formula. It also provides 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).

Initial Tax Rate Determination

When the property tax levy portions of all taxing districts' budgets have been set and certified to the county auditor, and when taxable net tax capacity values have been determined, then 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 the initial tax rates for all taxing districts levying in that area. 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 and special taxing districts) 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 1996 certified DRA amounts were calculated by applying an adjustment factor (for the class rate changes from payable 1995 to 1996) to the payable 1995 certified DRA amounts.

Disparity reduction aid amounts for special taxing districts in any particular unique taxing area were added into the county DRA amount for that area effective for taxes payable in 1995 according to legislation passed by the 1994 Legislature. 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 Levies

Taxable Market Value Based Referendum Levies (M.S. 275.08, Subd. 1b; M.S. 275.61)

The market value based referendum tax provision was enacted by the 1991 Legislature and became effective in payable year 1993. Certain referendum levies (voter approved taxes), are based upon taxable market value rather than net tax capacity. Effective for taxes payable in 1995, operating school district referendum levies that had been based on taxable market value were based on "school district referendum market value" (see explanation on next page.) Referendum levies for counties, cities, townships and special taxing districts must meet all the criteria in a column in the following table in order to be based on taxable market value. If the criteria are not met, the referendum levy continues to be based on net tax capacity.

VOTER APPROVED LEVIES SUBJECT TO TAXABLE MARKET VALUE BASE				
TYPE OF GOVERNMENT	COUNTY	CITY	TOWN	SPECIAL TAXING DISTRICT
Purpose	General or Special (including Bonds)	General or Special (including Bonds)	General or Special (including Bonds)	General or Special (including Bonds)
Year Effective	Pay 1993 and/or after	Pay 1993 and/or after	Pay 1993 and/or after	Pay 1993 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

School District Referendum Market Value Based Levies (M.S. 124A.03, Subd. 2a)

For taxes payable in 1993 and 1994, school district operating referendums that were held after November 1, 1992, were based on taxable market value. Beginning with taxes payable in 1995, no school district referendum levies were based on taxable market value. The 1994 Legislature provided for school district referendum market values to be used instead. School district referendum market value is a modified market value where property with a class rate of less than one percent has a school district referendum market value equal to its class rate times 100 times its market value. All other properties have a school district referendum market value equal to their taxable market value. For taxes payable in 1996, school district referendum market values for class 1b (blind/paraplegic/disabled veteran) homesteads and for agricultural homestead outbuildings and land less than \$115,000 was equal to 45% of their taxable market value. All other property types had a school district referendum market value equal to their entire taxable market value.

The following school district referendums were based on school district referendum market value beginning in payable 1995: 1) market value based operating referendums approved in prior years, 2) net tax capacity based operating referendums converted by school districts to market value based status (these conversions are to take place from payable 1995 through payable 1997), and 3) newly approved market value based operating referendums. It should be noted that only operating school district referendums are based on referendum market value. All non-operating (debt) school district referendums continue to be based on net tax capacity.

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 taxable market value for that taxing district (or school district referendum market value if it is a school 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, 2) the non-school market value based referendum tax rate times the individual property's taxable market value, and 3) the school district referendum market value based tax rate times the individual property's school district referendum market value. 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 1996 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 taxable market value of the damaged home and this value is subtracted from the taxable 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 the taxable market value, school district referendum market value, and net tax capacity value based on the pre-disaster value and the taxable market value, school district referendum market value, and net tax capacity value based on the post-disaster average 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 taxable market values is multiplied by the total referendum tax rate. The difference between the two school district referendum market values is multiplied by the total school district referendum tax rate. The sum of these three 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 the market value based tax, the school district referendum 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 1996, 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 1996, 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 unorganized 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 46, page 258.)

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 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 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 1995 statewide average township local tax rate was 118%. This rate is then multiplied by 105%, resulting in a base rate for payable 1996 of 124%. The difference between the total local tax rate and 124% is applied to the net tax capacity of land and non-residential buildings within the agricultural preserve to determine the 1996 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 the taxable market value based tax, the school district referendum 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 47, page 260).

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 the taxable market value based tax, the school district referendum 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 47, page 260).

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 the market value based tax, the school district referendum 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 1996, one county in Minnesota reported enterprise zone property tax credits. (See Table 49, page 261.)

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 school district referendum 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 48, page 261.)

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 1996, 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 \$276.00 for those receiving the 57% credit and \$301.30 for those receiving the 66% credit. The taconite homestead credit is calculated and deducted from the total tax before credits (the sum of the taxable market value based tax, the school district referendum market value based tax, and the net tax capacity based tax) on the property tax statement for that parcel. (See Table 17, page 67.) 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 50, page 262.)

Rental Equity Credit

The 1994 Legislature established a pilot project for rental tax equity in the city of St. Paul. In 1995, this was extended to the city of Brooklyn Park. Participation is voluntary, and applies to certain rental housing. The property must be evaluated by a licensed evaluator and repairs performed, if necessary, before a property can qualify. Each qualifying property is eligible for a property tax credit equal to the difference between the tax at the normal class rate, and the tax which would be payable if the property were assessed as Class 1a, residential homestead. The amount of rental equity credit paid for taxes payable 1996 is listed in Table 34.

Net Tax

The net tax on a parcel of property is derived by deducting all appropriate property tax credits from the sum of the taxable market value based tax, the school district referendum 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 parcel'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 and non-commercial seasonal recreational residential (cabin) property taxes and a four percent penalty is charged on unpaid non-homestead property taxes. On June 1st, an additional two percent penalty is charged on unpaid homestead and cabin property taxes and an additional four percent penalty is charged on unpaid 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 and cabin 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 and cabin 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 1995 assessment, taxes payable in 1995 (see tables 57 and 58), manufactured homes not classified as real property were assessed using the real property class rates for assessment year 1994. 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 22).

The county treasurer must send out tax statements to the owners of manufactured home personal property 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 - 1996

Taxes Payable	Assessed Values			Average Tax Rate ⁽¹⁾	Total Taxes Levied
	Real Property	Personal Property	Total Property		
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 - 1996

Taxes Payable	Taxable Market Value ⁽²⁾	Assessed Values			Average Tax Rate ⁽¹⁾		Taxes Levied		
		Real Property	Personal Property	Total Property	Market Value/	Assessed	Market Value Based ⁽³⁾	Assessed Value Based	Total Taxes Levied
					SD Ref. Based Rate ⁽³⁾	Value Based Rate			
1974	\$ 31,526,979,377	\$ 10,532,815,980	\$ 375,221,681	\$ 10,908,037,661	-	% 99.15	% \$ -	\$ 1,136,267,789	\$ 1,136,267,789
1975	32,949,207,409	11,028,687,059	394,667,761	11,423,354,820	-	109.12	-	1,307,397,970	1,307,397,970
1976	36,678,639,269	12,400,431,917	389,608,770	12,790,040,687	-	101.43	-	1,364,549,835	1,364,549,835
1977	40,348,632,930	13,631,238,697	401,241,961	14,032,480,658	-	104.93	-	1,543,744,497	1,543,744,497
1978	45,234,445,358	14,213,764,089	418,239,441	14,632,003,530	-	105.16	-	1,612,044,585	1,612,044,585
1979	51,787,331,845	15,475,655,030	446,415,872	15,922,070,902	-	102.27	-	1,704,015,976	1,704,015,976
1980	65,536,910,752	17,613,215,391	475,455,919	18,088,671,310	-	97.23	-	1,844,022,603	1,844,022,603
1981	91,709,758,682	21,369,229,945	515,918,614	21,885,148,559	-	87.01	-	2,011,529,837	2,011,529,837
1982	104,888,799,772	24,356,772,644	656,811,198	25,013,583,842	-	92.15	-	2,430,398,968	2,430,398,968
1983	114,942,835,732	26,859,021,214	719,675,283	27,578,696,497	-	92.10	-	2,677,165,816	2,677,165,816
1984	120,119,457,944	27,602,027,965	769,447,650	28,371,475,615	-	98.14	-	2,917,675,349	2,917,675,349
1985	122,560,533,827	28,146,949,826	797,620,554	28,944,570,380	-	99.33	-	3,011,666,708	3,011,666,708
1986	123,184,476,313	28,412,785,417	828,878,681	29,241,664,098	-	105.47	-	3,224,927,332	3,224,927,332
1987	121,760,528,792	28,589,012,030	857,546,834	29,446,558,864	-	111.30	-	3,421,316,479	3,421,316,479
1988	123,646,679,501	29,019,274,151	875,325,667	29,894,599,818	-	118.34	-	3,682,260,070	3,682,260,070
Tax Capacities⁽⁴⁾									
1989 ⁽⁴⁾	130,769,900,330	3,789,973,641	108,894,831	3,898,868,472	-	97.39	-	3,943,704,269	3,943,704,269
1990 ⁽⁵⁾	138,325,581,571	3,023,348,159	131,014,301	3,154,362,460	-	99.77	-	3,298,638,258	3,298,638,258
1991	146,390,040,633	3,145,639,026	134,917,362	3,280,556,388	-	106.69	-	3,653,524,954	3,653,524,954
1992	152,024,264,338	3,095,922,721	132,766,806	3,228,689,527	-	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/.000	123.51	7,879,116	4,102,534,692	4,110,413,808
1994	161,984,602,499	3,036,843,689	134,339,758	3,171,183,447	0.01168/.000	128.18	18,900,882	4,203,624,145	4,222,528,027
1995	169,795,668,959	3,144,616,186	139,515,555	3,284,131,741	.00148/.01455	130.68	26,587,584	4,452,592,580	4,479,180,164
1996	180,355,555,655	3,350,007,524	147,560,824	3,497,568,348	.00175/.03178	128.60	59,070,987	4,650,901,201	4,709,972,188

(1) The statewide average tax rate is exclusive of special assessments. 1925 - 1988 tax rates are expressed in mills. 1989 - 1995 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.

TABLE 2
REAL AND PERSONAL PROPERTY TAXES LEVIED
TAXES PAYABLE 1940 - 1996

<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 38.

TABLE 2
REAL AND PERSONAL PROPERTY TAXES LEVIED
TAXES PAYABLE 1940 - 1996

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
1995	4,143,669,286	174,462,629	26,587,584	4,291,544,565	4,318,132,149	12,091,519	—	4,299,672,554	161,048,015	4,460,720,569
1996	4,357,053,873	182,743,443	59,070,987	4,480,726,964	4,539,797,951	11,940,292	—	4,521,295,501	170,174,237	4,691,469,738

NOTE: Footnotes may be found on page 38.

TABLE 3
REAL AND PERSONAL PROPERTY TAX LEVIES INCLUDING SPECIAL ASSESSMENTS
BY GOVERNMENTAL SUBDIVISION
TAXES PAYABLE 1925 - 1996

<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	78,788,510	—	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

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TABLE 3
REAL AND PERSONAL PROPERTY TAX LEVIES INCLUDING SPECIAL ASSESSMENTS
BY GOVERNMENTAL SUBDIVISION
TAXES PAYABLE 1925 - 1996

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	86,945,965	1,830,683,661
1983	669,839,201	535,248,730	52,910,906	1,209,907,940	120,094,794	-	2,677,165,816	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	---	4,088,561,217
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
1995	1,145,802,316	704,555,851	79,613,574	1,808,247,139	388,590,742	26,587,584	4,452,592,580	4,479,180,164	12,091,519	---	4,460,720,569
1996	1,196,531,379	736,667,799	84,076,586	1,856,800,270	409,225,438	59,070,987	4,650,901,201	4,709,972,188	11,940,292	---	4,691,469,738

NOTE: Footnotes may be found on page 38.

TABLE 4
REAL AND PERSONAL PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS
BY GOVERNMENTAL SUBDIVISION
TAXES PAYABLE 1961 - 1996

Taxes Payable	State	County	City	Township	School District	Special Taxing District ⁽⁴⁾	Total Taxes ⁽³⁾	Homestead Credit ⁽²⁾	Agricultural Credit ⁽²⁾	Net Taxes Levied		
										Market Value Based ⁽⁶⁾	Assessed Value Based	Total Net Taxes Levied
1961	22,937,982	116,832,605	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	13,662,405	229,989,914	—	520,373,338	—	—	—	520,373,338	520,373,338
1964	29,879,360	148,813,061	111,789,355	13,778,068	245,288,456	—	549,548,300	—	—	—	549,548,300	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	117,085,618	—	—	840,288,365	840,288,365
1973	—	253,246,879	178,578,010	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	—	—	1,077,066,176	1,077,066,176
1977	—	374,950,902	262,998,033	21,907,677	757,026,429	36,044,337	1,472,445,842	234,562,666	29,499,567	—	1,208,383,609	1,208,383,609
1978	—	402,923,923	273,909,562	24,325,877	777,952,689	36,509,062	1,538,696,661	243,964,012	35,165,192	—	1,259,567,457	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	414,627,237	50,669,342	1,209,907,940	116,980,095	2,540,024,301	521,541,062	96,947,321	—	1,903,773,931	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	82,675,992	—	2,164,411,484	2,164,411,484
1985	—	741,283,445	472,654,578	61,138,779	1,316,382,207	145,733,450	2,874,995,386	539,504,280	106,513,404	—	2,226,776,308	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	115,621,847	—	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	84,975,727	—	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	—	1,048,694,974	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
1995	—	1,110,263,250	585,688,298	74,693,736	1,808,247,139	386,869,184	4,291,544,565	12,091,519	—	26,587,584	4,273,084,970	4,299,672,554
1996	—	1,158,011,791	612,260,957	79,021,354	1,856,800,270	407,032,863	4,480,726,964	11,940,292	—	59,070,987	4,462,224,514	4,521,295,501

NOTE: Footnotes may be found on page 38.

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 3.

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 17.

3) Includes Seven County Metropolitan Contribution Levy:

1975 16,672,517	1981 46,774,964	1987 169,633,883	1993 356,995,253
1976 20,896,439	1982 65,019,879	1988 208,371,672	1994 369,069,172
1977 19,418,464	1983 88,756,546	1989 248,777,251	1995 325,286,388
1978 23,075,548	1984 107,423,873	1990 277,109,399	1996 367,121,354
1979 29,523,199	1985 137,398,665	1991 304,944,335	
1980 36,368,483	1986 141,184,290	1992 339,982,742	

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	1995..... 496,570
1984 395,464	1988 444,736	1992..... 467,315	1996 478,375
1985 404,262	1989 448,243	1993 488,633	

4) Includes tax increment financing levy amount of :

1982.....\$ 35,141,373	1986.....\$ 92,355,076	1990.....\$192,295,363	1994.....\$ 268,517,539
1983.....46,425,859	1987.....117,465,743	1991..... 230,125,125	1995..... 276,845,444
1984.....58,154,901	1988.....154,372,728	1992..... 255,788,716	1996 286,308,639
1985.....70,761,120	1989.....183,983,207	1993..... 278,915,518	

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

	<u>1981</u>	<u>1982</u>	<u>1983</u>		
Reduced Assessment Credit.....	\$ 11,536,758	\$ 14,026,852	\$ 14,584,416		
Wetlands Credit.....	2,307,260	2,798,921	2,791,508		
Power Line Credit.....	NA	135,506	151,957		
Agricultural Preserves Credit....	NA	NA	125,054		
	<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u>
Wetlands Credit.....	\$ 313,355	\$ 421,758	\$ 395,940	\$ 302,067	\$ 256,037
Native Prairie Credit.....	121,898	139,261	130,335	109,969	90,738
Power Line Credit.....	165,373	163,997	170,884	168,707	168,031
Disaster Credit.....	58,582	71,575	—	—	52,975
Enterprise Zone Credit.....	651,896	1,013,948	1,077,931	1,042,854	1,063,693
Small Business Credit.....	NA	NA	NA	NA	26,047,290
Agricultural Preserves Credit....	340,215	390,855	650,582	483,676	233,623
	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>
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
	<u>1994</u>	<u>1995</u>	<u>1996</u>		
Power Line Credit.....	\$ 137,208	\$ 143,289	\$ 145,463		
Agricultural Preserves.....	288,808	344,662	306,943		
County Conservation.....	191,334	196,026	202,762		
Disaster Credit.....	-	-	-		
Enterprise Zone Credit.....	23,988	14,378	16,754		
Disparity Reduction Credit.....	4,443,778	5,148,760	5,135,373		
Rental Equity Credit.....		520,961	754,863		

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 - 1996
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
1995	12,803,832	3,230,850	6,988,977	577,504	-	8,214,916	5,882,481	742,904
1996	13,061,017	3,234,893	7,503,268	582,836	-	13,505,674	4,451,970	530,631

TABLE 5
TOTAL SPECIAL TAXING DISTRICT PROPERTY TAX LEVIES EXCLUDING SPECIAL ASSESSMENTS
BY MAJOR CATEGORY OF SPECIAL TAXING DISTRICT
TAXES PAYABLE 1968 - 1996
PART B

<u>Taxes Payable</u>	<u>Port Authority</u>	<u>Reg. Dev. Commission</u>	<u>Sanitary Sewer District</u>	<u>Tax Increment Financing</u>	<u>Transit Commission</u>	<u>Watershed District</u>	<u>Miscellaneous Districts</u>	<u>Total Special Tax District</u>
1968	\$ 787,803	\$ -	\$ 53,581	\$ -	\$ -	\$ 163,277	\$ -	\$ 4,397,216
1969	930,270	-	55,810	-	-	256,634	-	4,782,170
1970	1,174,315	-	57,223	-	-	351,135	-	5,339,119
1971	1,124,792	-	79,751	-	-	367,503	-	5,968,779
1972	1,540,568	-	226,175	-	6,216,282	454,045	-	14,748,136
1973	1,471,963	78,035	59,640	-	7,292,751	677,572	-	16,255,383
1974	1,502,269	293,608	94,160	-	11,896,587	679,912	-	21,840,143
1975	1,458,633	361,506	279,225	2,689,574	20,467,259	770,626	-	37,255,023
1976	1,583,351	693,347	316,296	3,181,516	13,222,498	1,149,924	-	31,014,581
1977	1,367,670	587,331	173,796	3,939,863	16,021,878	2,018,340	-	36,044,337
1978	1,050,935	732,168	63,159	5,306,640	16,437,876	2,103,903	-	36,509,062
1979	1,581,182	749,975	49,767	7,418,285	16,687,385	2,857,859	-	41,089,648
1980	1,505,519	848,965	57,306	11,305,114	19,379,049	2,979,224	-	49,694,695
1981	1,043,082	956,928	59,319	22,489,390	30,277,117	3,112,620	-	73,517,069
1982	1,746,086	919,495	69,525	35,141,373	33,117,948	3,453,802	-	93,826,500
1983	1,706,420	961,472	67,683	46,425,859	41,215,897	3,695,150	-	116,978,953
1984	38,688	1,038,394	64,586	58,154,901	41,261,638	4,405,629	-	131,576,393
1985	32,009	1,088,629	60,688	70,761,120	42,325,701	4,464,527	237,850	145,738,068
1986	916,210	1,101,989	59,959	92,355,076	43,724,974	4,203,523	237,116	169,858,904
1987	871,455	1,078,729	57,185	117,465,743	46,897,869	5,603,432	225,746	200,231,728
1988	1,402,541	1,033,988	93,185	154,372,728	48,824,639	5,412,806	201,189	248,003,929
1989	1,572,191	1,048,052	99,016	183,980,403	54,278,749	5,541,184	521,026	289,888,254
1990	1,268,310	866,824	81,748	192,295,363	42,490,022	4,482,718	563,243	278,063,881
1991	1,228,656	1,106,002	101,757	230,125,125	48,956,678	3,973,857	575,151	334,965,000
1992	2,015,691	1,387,786	118,390	255,788,716	50,814,429	4,297,697	635,045	347,221,256
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
1995	708,414	1,432,120	134,040	276,845,444	55,001,222	12,737,693	1,568,276	386,868,673
1996	752,342	1,461,397	137,604	286,308,639	62,513,304	11,626,809	1,362,280	407,032,664

TABLE 6
SPECIAL ASSESSMENTS ON REAL PROPERTY (1)
TAXES PAYABLE 1961 - 1996

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	2,881,687	22,765,892	235,106	721	—	25,883,416
1965	2,873,348	24,285,825	256,551	22,601	—	27,438,325
1966	2,830,280	25,989,325	302,025	692	—	29,122,322
1967	3,063,590	27,806,364	393,226	13,965	—	31,277,145
1968	2,900,282	30,873,189	600,570	362	—	34,374,403
1969	3,161,385	31,199,108	616,648	433	—	34,977,574
1970	3,252,530	34,958,720	732,930	—	—	38,944,180
1971	3,498,018	39,862,907	1,104,766	—	—	44,465,691
1972	3,422,674	44,798,215	1,990,711	—	—	50,211,600
1973	3,588,582	50,257,818	712,435	—	—	54,558,835
1974	3,756,880	50,060,170	875,491	—	90,127	54,782,668
1975	3,571,678	56,387,600	850,945	—	87,195	60,897,418
1976	3,763,278	61,996,846	1,345,190	—	124,054	67,229,368
1977	4,292,463	65,534,103	1,304,107	—	167,982	71,298,655
1978	6,183,852	65,772,958	960,448	—	430,666	73,347,924
1979	5,460,078	68,538,605	1,154,616	—	549,935	75,703,234
1980	6,445,516	76,741,585	1,112,560	—	884,844	85,184,505
1981	7,147,771	96,494,151	2,994,534	—	755,781	107,392,237
1982	9,361,905	111,634,008	2,892,685	—	1,427,984	125,316,582
1983	11,163,759	120,621,493	2,241,564	—	3,114,699	137,141,515
1984	12,289,645	115,363,155	2,296,852	—	3,504,789	133,454,441
1985	13,154,476	117,520,421	2,568,565	—	3,427,864	136,671,326
1986	13,713,329	121,161,521	2,803,283	—	3,291,572	140,969,705
1987	14,879,341	121,751,685	3,274,544	—	4,088,594	143,994,164
1988	16,607,043	121,346,758	3,680,074	—	2,865,444	144,499,319
1989	15,395,267	124,195,662	4,032,573	—	2,988,429	146,611,931
1990	17,602,815	126,635,583	4,536,075	—	2,815,646	151,590,119
1991	21,372,166	124,579,500	5,061,663	—	2,404,178	153,417,507
1992	24,525,829	128,895,178	4,800,783	—	1,978,155	160,199,945
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
1995	35,539,066	118,867,553	4,919,838	—	1,721,558	161,048,015
1996	38,519,588	124,406,842	5,055,232	—	2,192,575	170,174,237

- (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 - 1996

TAXES PAYABLE	AGRICULTURAL				NON-AGRICULTURAL				
	FARM	TIMBER	SEASONAL REC. RESIDENTIAL	TOTAL	RESIDENTIAL	APARTMENTS	VACANT LAND	SEASONAL REC. COMMERCIAL	COMMERCIAL LAND & BLDGS.
1974	\$ 6,303,871,903	\$ 7,157,475	\$ 532,070,520	\$ 6,843,099,898	\$ 15,123,842,854	\$ 1,614,780,690	\$ 348,562,363	\$ 53,965,464	\$ 3,823,509,740
1975	6,415,081,434	7,143,240	550,207,227	6,972,431,901	15,909,193,646	1,718,909,545	322,113,418	54,043,020	4,028,012,668
1976	7,204,668,563	8,339,440	621,913,053	7,834,921,056	17,996,178,514	1,908,965,218	360,860,866	61,641,609	4,304,266,445
1977	8,058,720,982	9,851,885	704,518,467	8,773,091,334	20,150,118,450	1,994,111,189	380,343,576	66,231,879	4,545,891,478
1978	9,348,348,273	11,142,655	812,018,422	10,171,509,350	22,781,313,802	2,170,109,016	420,662,547	76,174,749	4,861,545,171
1979	11,291,851,033	13,706,476	949,587,147	12,255,144,656	26,260,897,915	2,367,157,774	447,738,678	86,487,145	5,241,287,545
1980	16,517,441,178	16,548,300	1,279,248,464	17,813,237,942	32,650,855,828	2,831,762,888	557,918,679	106,182,742	5,988,120,106
1981	26,422,088,185	23,327,332	1,970,387,655	28,415,803,172	44,838,182,270	3,716,100,473	986,763,964	143,734,288	7,233,511,847
1982	30,797,646,931	29,729,041	2,349,969,650	33,177,345,622	50,427,888,036	4,232,673,810	1,101,393,577	159,902,513	8,409,866,305
1983	34,172,311,884	120,176,286	2,592,990,933	36,885,479,103	54,637,426,680	4,722,035,165	1,193,803,418	172,952,315	9,391,546,418
1984	35,588,551,236	259,660,399	2,719,347,921	38,567,559,556	56,511,581,667	4,917,466,003	1,210,452,459	181,056,009	10,305,294,300
1985	34,244,000,633	275,174,660	2,931,273,120	37,450,448,413	59,020,795,238	5,108,689,116	1,211,438,807	185,009,846	11,032,134,417
1986	30,633,105,044	268,943,127	3,111,635,287	34,013,683,458	61,220,786,478	5,446,365,024	1,196,248,352	179,946,092	12,193,554,649
1987	25,077,533,923	267,707,402	3,210,276,140	28,555,517,465	62,935,815,619	5,954,132,515	1,237,633,810	193,041,295	13,278,037,597
1988	20,491,742,485	271,366,535	3,335,072,433	24,098,181,453	66,493,164,493	6,460,735,934	1,306,105,594	198,634,534	14,765,626,249
1989	19,927,755,533	274,418,430	3,496,012,563	23,698,186,526	71,536,885,314	6,918,909,271	1,336,261,603	205,365,130	16,224,420,955
1990	20,678,182,949	290,500,828	3,617,442,828	24,586,126,605	76,018,910,651	7,236,501,158	1,443,210,670	205,507,402	17,289,905,062
1991	22,372,367,108	293,933,231	3,796,655,719	26,462,956,058	80,455,863,981	7,485,467,093	1,501,028,957	212,955,776	18,371,812,261
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
1995	26,091,747,816	317,966,169	4,594,989,550	31,004,703,535	100,298,221,895	7,138,357,840	0	276,087,778	18,298,569,303
1996	27,359,506,834	333,424,680	4,944,310,420	32,637,241,934	108,136,444,945	7,255,674,736	0	299,927,126	18,632,376,145

TABLE 7 (continued)
TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY PROPERTY TYPE
TAXES PAYABLE 1974 - 1996

NON-AGRICULTURAL (continued)

TAXES PAYABLE	INDUSTRIAL	PUBLIC	MINERALS	ALL OTHER	RAILROAD	TOTAL	TOTAL REAL	TOTAL	TOTAL
	LAND & BLDGS.	UTILITY		CLASS 6 PROPERTY			PROPERTY	PERSONAL PROPERTY	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
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
1995	6,346,566,233	3,066,751,115	4,732,040	264,166	305,388,518	135,734,938,888	166,739,642,423	3,104,511,567	169,844,153,990
1996	6,804,665,789	3,077,764,456	4,550,803	396,318	314,746,239	144,526,546,557	177,163,788,491	3,282,461,951	180,446,250,442

TABLE 8
REAL AND PERSONAL PROPERTY VALUES BY PROPERTY TYPE, TAXES PAYABLE 1974-1996:
ASSESSED VALUE 1974 - 1988; TAX CAPACITY VALUE 1989 - 1996 (1)

AGRICULTURAL

NON-AGRICULTURAL

TAXES PAYABLE	AGRICULTURAL				NON-AGRICULTURAL				
	FARM	TIMBER	SEASONAL REC. RESIDENTIAL	TOTAL	RESIDENTIAL	APARTMENTS	VACANT LAND	SEASONAL REC. COMMERCIAL	COMMERCIAL LAND & BLDGS.
1974	\$ 1,924,461,295	\$ 1,431,495	\$ 177,356,840	\$ 2,103,249,630	\$ 4,849,228,230	\$ 628,809,419	\$ 149,881,816	\$ 17,988,488	\$ 1,642,720,626
1975	1,960,470,472	1,428,648	183,402,409	2,145,301,529	5,127,012,845	662,219,800	138,508,774	18,014,340	1,730,559,379
1976	2,221,996,856	1,667,888	207,304,351	2,430,969,095	5,904,942,783	719,903,059	155,170,170	20,547,203	1,848,873,194
1977	2,491,406,074	1,970,377	234,839,486	2,728,215,937	6,618,943,694	749,177,879	163,547,740	22,077,293	1,953,150,600
1978	2,679,279,506	2,228,531	251,725,713	2,933,233,750	6,677,491,883	810,811,385	180,884,893	19,049,869	2,090,717,230
1979	3,120,877,146	2,741,306	284,876,275	3,408,494,727	7,097,696,970	876,899,424	192,527,641	20,055,274	2,253,753,649
1980	3,820,503,423	3,309,660	319,812,116	4,143,625,199	7,811,320,762	1,037,765,930	239,905,037	19,739,881	2,574,891,652
1981	4,748,862,505	4,432,192	413,781,411	5,167,076,108	9,216,318,518	1,389,870,386	394,705,517	23,689,802	3,110,410,103
1982	5,555,605,874	5,648,517	493,493,628	6,054,748,019	10,421,486,915	1,504,601,390	440,557,361	26,396,587	3,567,998,828
1983	6,194,916,657	22,833,493	544,528,098	6,762,278,248	11,497,276,258	1,588,630,647	477,521,311	28,587,099	3,988,104,733
1984	6,434,633,105	49,335,475	571,063,064	7,055,031,644	11,577,575,894	1,522,099,447	484,180,978	30,141,376	4,274,600,131
1985	6,174,558,462	52,283,185	615,567,355	6,842,409,002	12,100,825,762	1,577,309,909	484,575,521	30,832,487	4,449,287,424
1986	5,244,213,724	48,409,762	653,443,411	5,946,066,897	12,535,693,098	1,688,221,454	478,499,339	30,623,321	4,943,138,958
1987	4,244,826,235	48,187,332	674,157,991	4,967,171,558	12,804,575,375	1,848,604,741	495,053,522	32,875,016	5,404,765,041
1988	3,421,312,076	48,845,976	700,365,212	4,170,523,264	12,935,992,165	2,014,819,293	522,442,237	34,009,292	6,040,003,877
1989	417,540,187	6,174,415	80,408,289	504,122,891	1,716,268,335	263,822,987	70,153,728	3,818,082	796,497,353
1990	251,625,937	4,938,514	86,818,628	343,383,079	1,091,583,031	246,709,372	73,026,459	3,345,835	823,597,889
1991	267,011,241	4,702,927	87,323,081	359,037,249	1,157,238,588	253,229,109	74,300,939	3,505,346	857,093,388
1992	284,531,663	4,766,586	87,435,215	376,733,464	1,147,707,299	245,941,106	69,122,237	3,558,832	822,389,887
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
1995	269,617,628	4,769,493	94,997,745	369,384,866	1,333,157,779	223,268,064	0	4,497,056	788,591,072
1996	285,274,865	5,001,371	102,666,759	392,942,995	1,464,300,490	225,393,960	0	4,827,879	802,525,545

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TABLE 8 (continued)
REAL AND PERSONAL PROPERTY VALUES BY PROPERTY TYPE, TAXES PAYABLE 1974-1996:
ASSESSED VALUE 1974 - 1988; TAX CAPACITY VALUE 1989 - 1996 *

NON-AGRICULTURAL (continued)

<u>TAXES PAYABLE</u>	<u>INDUSTRIAL LAND & BLDGS.</u>	<u>PUBLIC UTILITY</u>	<u>MINERALS</u>	<u>ALL OTHER CLASS 5 PROPERTY</u>	<u>RAILROAD</u>	<u>TOTAL</u>	<u>TOTAL REAL PROPERTY</u>	<u>TOTAL PERSONAL PROPERTY</u>	<u>TOTAL REAL & PERS. PROPERTY</u>
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
1995	283,430,046	140,750,287	217,674	12,152	13,985,321	2,787,909,451	3,157,294,317	139,515,555	3,296,809,872
1996	304,100,274	141,271,158	209,337	18,231	14,417,655	2,957,064,529	3,350,007,524	147,560,824	3,497,568,348

* 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 - 1996

Taxes Payable	AGRICULTURAL				NON-AGRICULTURAL				
	Farm	Timber	Seasonal Rec Residential	Total	Residential	Apartments	Vacant Land	Seasonal Rec Commercial	Commercial Land & Bldg
1974	\$ 136,139,231	\$ 104,456	\$ 13,906,221	\$ 150,149,908	\$ 514,599,590	\$ 67,209,955	\$ 15,149,846	\$ 1,541,545	\$ 178,007,633
1975	152,838,652	121,943	16,365,393	169,325,988	598,213,675	76,568,368	15,229,388	1,762,051	207,395,115
1976	159,193,584	129,956	17,247,335	176,570,875	641,105,940	80,066,795	15,997,478	1,929,353	203,932,029
1977	211,215,865	171,459	21,851,324	233,238,648	726,165,579	85,353,721	16,949,701	2,069,716	219,689,600
1978	229,690,049	197,014	24,197,776	254,084,839	734,949,950	92,571,984	19,102,190	1,837,491	235,897,257
1979	260,904,836	249,695	26,945,322	288,099,853	760,814,802	97,548,136	19,887,463	1,890,775	248,624,109
1980	305,970,245	316,404	29,844,120	336,130,769	798,064,363	108,128,061	23,862,330	1,841,120	268,499,161
1981	312,741,926	401,884	33,186,955	346,330,765	857,683,333	134,007,969	35,952,073	1,890,240	295,771,945
1982	387,575,535	497,844	40,981,597	429,054,976	1,035,334,564	154,238,143	42,639,933	2,189,537	356,315,664
1983	411,906,224	2,197,619	45,224,289	459,328,132	1,152,967,139	164,522,853	47,043,714	2,357,344	403,099,179
1984	454,649,549	4,991,959	51,472,490	511,113,998	1,243,980,323	168,363,088	51,210,366	2,707,148	457,715,698
1985	448,820,269	5,575,637	56,392,530	510,788,436	1,298,557,830	173,435,573	51,079,688	2,854,402	481,081,664
1986	427,064,384	5,442,939	62,643,560	495,150,883	1,402,313,414	192,774,030	52,635,913	2,994,653	550,178,938
1987	399,859,338	5,662,248	68,152,003	473,673,589	1,478,266,657	215,390,120	55,694,852	3,390,566	618,996,509
1988	362,053,031	6,112,891	74,365,384	442,531,306	1,567,038,822	245,540,927	61,470,232	3,645,332	728,670,200
1989	370,007,141	6,458,825	74,082,585	450,548,551	1,705,955,924	263,365,147	68,789,176	3,523,685	792,696,006
1990	231,398,429	5,392,780	83,399,215	320,190,424	1,102,623,647	251,970,300	72,971,649	3,198,542	844,886,355
1991	255,601,246	5,284,432	88,400,054	349,285,732	1,261,546,160	280,381,027	78,786,638	3,542,003	937,244,521
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
1995	315,949,272	6,261,779	111,734,733	433,945,784	1,776,936,742	304,924,774	0	5,400,010	1,064,921,700
1996	329,952,522	6,249,983	116,061,007	452,263,512	1,928,186,275	304,391,800	0	5,585,694	1,083,446,781

TABLE 9
ESTIMATED DISTRIBUTION OF GROSS TAX BY PROPERTY TYPE OF REAL AND PERSONAL PROPERTY
TAXES PAYABLE 1974 - 1996

NON-AGRICULTURAL (continued)

Taxes Payable	Industrial Land & Bldg	Public Utility	Minerals	Railroad	Total	Total Real Property	Total Personal Property	Total Real & Personal Property
1974	\$ 72,788,806	\$ 37,418,216	\$ 6,530,807	\$ --	\$ 893,246,398	\$ 1,043,396,306	\$ 38,088,817	\$ 1,081,485,123
1975	83,271,516	44,734,866	5,648,451	--	1,032,823,430	1,202,149,418	44,351,136	1,246,500,554
1976	87,836,703	44,037,233	4,551,496	--	1,079,427,027	1,255,997,902	41,322,565	1,297,320,467
1977	93,877,074	47,759,974	4,043,067	--	1,195,908,432	1,429,147,080	43,298,762	1,472,445,842
1978	98,921,685	51,422,998	4,256,947	--	1,238,960,502	1,493,045,341	45,651,310	1,538,696,651
1979	105,984,112	53,602,835	4,475,409	--	1,292,827,641	1,580,927,494	47,385,241	1,628,312,735
1980	113,037,309	56,500,368	4,348,471	--	1,374,281,183	1,710,411,952	48,426,153	1,758,838,105
1981	123,942,641	57,304,563	3,690,830	--	1,510,243,594	1,856,574,359	47,563,240	1,904,137,599
1982	144,859,206	64,027,908	3,772,023	10,982,649	1,814,359,627	2,243,414,603	61,667,722	2,305,082,325
1983	164,043,837	63,827,110	3,506,905	12,604,019	2,013,972,100	2,473,300,232	66,724,069	2,540,024,301
1984	187,758,639	69,899,562	3,700,067	12,553,965	2,197,888,856	2,709,002,854	75,218,054	2,784,220,908
1985	194,542,185	71,170,754	3,318,626	8,794,634	2,284,835,356	2,795,623,792	79,371,594	2,874,995,386
1986	213,772,763	74,503,575	3,024,725	9,755,400	2,501,953,411	2,997,104,294	86,853,333	3,083,957,627
1987	238,530,834	82,573,987	2,620,463	12,427,666	2,707,891,654	3,181,565,243	95,757,072	3,277,322,315
1988	274,566,164	94,159,294	2,365,700	13,078,799	2,990,535,470	3,433,066,776	104,693,975	3,537,760,751
1989	282,974,388	107,975,372	890,864	13,601,632	3,239,772,194	3,690,320,745	106,771,593	3,797,092,338
1990	289,307,831	119,917,616	868,964	14,110,228	2,699,855,132	3,020,045,556	127,002,583	3,147,048,139
1991	312,544,381	125,096,604	633,161	14,222,529	3,013,997,024	3,363,282,756	136,824,691	3,500,107,447
1992	337,501,119	129,295,747	474,215	15,352,602	3,187,569,503	3,568,198,266	145,155,457	3,713,353,723
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
1995	381,675,851	156,836,769	291,988	18,718,485	3,709,723,502	4,143,669,286	174,462,629	4,318,131,915
1996	407,346,105	156,710,814	266,295	18,832,560	3,904,790,361	4,357,053,873	182,743,443	4,539,797,316

TABLE 10
ESTIMATED DISTRIBUTION OF NET TAX BY PROPERTY TYPE OF REAL AND PERSONAL PROPERTY
TAXES PAYABLE 1974 - 1996

Taxes Payable	AGRICULTURAL				NON-AGRICULTURAL				
	Farm	Timber	Seasonal Rec. Residential	Total	Residential	Apartments	Vacant Land	Seasonal Rec. Commercial	Commercial Land & Bldg
1974	\$ 112,436,927	\$ 104,456	\$ 13,906,221	\$ 126,447,604	\$ 348,928,689	\$ 67,209,955	\$ 15,149,846	\$ 1,541,545	\$ 178,007,633
1975	127,209,292	121,943	16,365,393	143,696,628	417,134,470	76,568,368	15,229,388	1,762,051	207,395,115
1976	132,906,271	129,956	17,247,335	150,283,562	447,138,962	80,066,795	15,997,478	1,929,353	203,932,029
1977	155,720,362	151,758	19,502,949	175,375,069	519,966,925	85,353,721	16,949,701	2,069,716	219,689,600
1978	168,556,957	174,729	21,680,519	190,412,205	519,493,390	92,571,984	19,102,190	1,837,491	235,897,257
1979	191,476,359	222,280	24,097,121	215,795,760	537,395,778	97,548,136	19,887,463	1,890,775	248,624,109
1980	209,309,041	283,308	26,646,522	236,238,871	474,456,249	108,128,061	23,862,330	1,841,120	268,499,161
1981	188,806,114	357,611	29,035,999	218,199,724	464,226,780	123,979,068	35,952,073	1,890,240	295,771,944
1982	243,880,560	452,444	36,029,578	280,362,582	596,482,793	142,085,928	42,621,067	2,189,537	356,315,664
1983	257,509,209	2,013,526	39,759,410	299,282,145	689,314,133	151,991,198	47,023,992	2,357,344	403,099,179
1984	304,661,445	4,491,693	46,133,918	355,287,056	780,670,866	168,363,088	51,189,103	2,707,148	457,288,735
1985	287,448,543	5,017,394	49,682,714	342,148,651	819,998,773	173,435,573	51,063,283	2,854,402	480,392,386
1986	244,527,241	4,032,002	55,616,248	304,175,491	879,767,682	192,774,030	52,615,973	2,994,653	549,409,655
1987	229,095,169	4,199,388	60,712,624	294,007,181	932,040,911	215,390,120	55,677,018	3,390,566	618,238,514
1988	206,497,668	4,543,582	66,574,805	277,616,055	1,006,669,724	245,540,529	61,453,217	3,645,329	711,026,015
1989	211,974,365	4,771,134	74,078,546	290,824,045	1,109,120,490	262,736,418	68,774,443	3,523,541	791,460,542
1990	230,747,993	5,388,330	83,399,215	319,535,538	1,095,197,405	251,341,871	72,957,669	3,198,542	843,587,547
1991	254,854,588	5,280,182	88,400,054	348,534,824	1,253,840,770	279,812,648	78,770,717	3,542,003	936,058,867
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
1995	314,734,144	6,256,319	111,734,733	432,725,196	1,764,861,110	303,731,344	0	5,400,010	1,061,993,378
1996	328,769,383	6,244,324	116,061,007	451,074,713	1,916,327,627	302,892,209	0	5,585,694	1,080,545,196

TABLE 10
ESTIMATED DISTRIBUTION OF NET TAX BY PROPERTY TYPE OF REAL AND PERSONAL PROPERTY
TAXES PAYABLE 1974 - 1996

NON-AGRICULTURAL (continued)

Taxes Payable	Industrial Land & Bldg	Public Utility	Minerals	Railroad	Total	Total Real Property	Total Personal Property	Total Real & Personal Property
1974	\$ 72,788,806	\$ 37,418,216	\$ 6,530,807	\$ --	\$ 727,575,497	\$ 854,023,101	\$ 38,088,817	\$ 892,111,918
1975	83,271,516	44,734,866	5,648,451	--	851,744,225	995,440,853	44,351,136	1,039,791,989
1976	87,836,703	44,037,233	4,551,496	--	885,460,049	1,035,743,611	41,322,565	1,077,066,176
1977	93,877,074	47,759,974	4,043,067	--	989,709,778	1,165,084,847	43,298,762	1,208,383,609
1978	98,921,685	51,422,998	4,256,947	--	1,023,503,942	1,213,916,147	45,651,310	1,259,567,457
1979	105,984,112	53,602,835	4,475,409	--	1,069,408,617	1,285,204,377	47,385,241	1,332,589,618
1980	113,037,309	56,500,368	4,348,471	--	1,050,673,069	1,286,911,940	48,426,153	1,335,338,093
1981	123,942,641	57,304,563	3,690,830	--	1,106,758,139	1,324,957,863	47,563,240	1,372,521,103
1982	144,859,206	64,027,908	3,772,023	10,982,649	1,363,336,775	1,643,699,357	61,667,722	1,705,367,079
1983	164,043,837	63,827,110	3,506,905	12,604,019	1,537,767,717	1,837,049,862	66,724,069	1,903,773,931
1984	187,539,720	69,899,562	3,700,067	12,548,085	1,733,906,374	2,089,193,430	75,218,054	2,164,411,484
1985	194,251,558	71,170,754	3,318,626	8,770,708	1,805,256,063	2,147,404,714	79,371,594	2,226,776,308
1986	213,499,863	74,503,575	3,024,725	9,755,400	1,978,345,556	2,282,521,047	86,817,766	2,369,338,813
1987	238,283,752	82,573,987	2,620,463	12,427,666	2,160,642,997	2,454,650,178	95,720,039	2,550,370,217
1988	269,170,368	94,156,244	2,365,700	13,076,314	2,407,103,440	2,684,719,495	104,626,880	2,789,346,375
1989	282,511,559	107,964,028	890,789	13,601,499	2,640,583,309	2,931,407,354	106,684,590	3,038,091,944
1990	288,734,703	119,916,021	868,964	14,110,228	2,689,912,950	3,009,448,488	126,917,371	3,136,365,859
1991	311,982,876	125,094,862	633,161	14,222,529	3,003,958,433	3,352,493,257	136,734,241	3,489,227,498
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
1995	380,700,814	156,835,859	291,988	18,718,485	3,692,550,173	4,125,275,366	174,397,188	4,299,672,554
1996	406,357,704	156,709,977	266,295	18,832,560	3,887,541,300	4,338,616,013	182,679,488	4,521,295,501

TABLE 11
TAXABLE VALUE DETERMINATION DATA
TAXES PAYABLE 1974 - 1996

<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
1995	169,844,153,990	3,284,131,741	203,291,153	241,310,656	396,446	2,839,133,486	241,309,512	3,080,442,998
1996	180,355,555,655	3,484,180,281	213,579,734	259,557,966	393,581	3,010,649,000	259,557,603	3,270,206,603

(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 - 1996
PART A

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

TABLE 12
 REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
 TAXES PAYABLE 1972 - 1996
 PART A (cont.)

<u>DESCRIPTION</u>	<u>CLASS</u>	<u>1981</u>	<u>1982</u>	<u>1983</u>	<u>1984</u>	<u>1985</u>
<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 - 1996
PART A (cont.)

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

TABLE 12
REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
TAXES PAYABLE 1972 - 1996 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	O \$32,000- 0.80%
INCLUDES OWNER'S HOMESTEAD				OVER \$32,000- 1.00%		OVER \$32,000- 1.00%		OVER \$32,000- 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	4A		4A	3.60%	4A	3.60%	4A	3.50%
NOT TITLE II								
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 - 1996 PART A (cont.)

DESCRIPTION	CLASS	1993	1994, 1995	1996
<u>BLIND/PARA VET/DISABLED HSTD.</u>	1B			
BASE: AG AMOUNT-PERCENTAGE		\$32,000- 0.45%	\$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%	\$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	1.00%
			over \$72,000	2.00%
HOUSE, GARAGE & 1 ACRE		2.00%		
REMAINDER		0.45%	REMAINDER OF FARM	
			first \$115,000	0.45%
			over \$115,000:	
HOUSE, GARAGE & 1 ACRE		2.00%	first 320 acres	1.00%
REMAINDER TO 320 ACRES		1.30%	over 320 acres	1.50%
OVER 320 ACRES		1.60%		
<u>AGRICULTURAL NON-HOMESTEAD</u>				
LAND	2B	1.60%	1.50%	1.50%
<u>TIMBERLAND</u>	2B	1.60%	1.50%	1.50%
<u>SEASONAL RECREATIONAL RESIDENTIAL</u>				
A. COMMERCIAL, UNDER 250 DAYS (8)	1C	1.00%	1.00%	1.00%
INCLUDES OWNER'S HOMESTEAD				
B. NON-COMMERCIAL - FIRST \$72,000	4C	2.00%	2.00%	2.00%
- OVER \$72,000		2.50%	2.50%	2.50%
<u>COMMERCIAL SEASONAL RECREATIONAL</u>	4C			
RECREATIONAL UNDER 250 DAYS (8)		2.30%	2.30%	2.30%
<u>RESIDENTIAL HOMESTEAD</u>	1A			
BASE: AMOUNT-PERCENTAGE		1ST \$72,000- 1.00%	1ST \$72,000- 1.00%	1.00%
		\$72,000-\$115,000- 2.00%	\$72,000-\$115,000- 2.00%	2.00%
		OVER \$115,000- 2.00%	OVER \$115,000- 2.00%	2.00%
<u>RESIDENTIAL NON-HOMESTEAD</u>				
A. APTS. WITH 4 OR MORE UNITS, NOT TITLE II	4A	3.40%	3.40%	3.40%
- IN SELECTED SMALL CITIES		N/A	N/A	2.30%
B. APARTMENT LAND - LESS THAN 4 UNITS	4C	2.50%	2.30%	2.30%
- 4 OR MORE UNITS	4D	3.40%	3.40%	3.40%
- IN SELECTED SMALL CITIES		N/A	N/A	2.30%
C. PRIVATE FOR PROFIT HOSPITALS	4A	3.40%	3.40%	3.40%
<u>RESIDENTIAL NON-HSTD - 3 or less units (1)</u>	4B	2.50%	2.30%	2.30%

TABLE 12
 REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
 TAXES PAYABLE 1972 - 1996
 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) (STRUCTURES)</u>	NONE	20%	20%	20%	20%	20%	20%	20%	20%	20%
<u>FARM HOME ADMINISTRATION (MUNICIPALITIES UNDER 10,000 POPULATION-STRUCTURES)</u>	NONE	20%	5%	5%	5%	5%	5%	5%	5%	5%
<u>COMMERCIAL-INDUSTRIAL LAND AND BUILDINGS (3)</u>	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 LAND AND BUILDINGS (3)</u>										
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%

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TABLE 12
 REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
 TAXES PAYABLE 1972 - 1996
 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 - 1996
PART B (cont.)

DESCRIPTION	CLASS	1986	CLASS	1987	1988	CLASS	1989
<u>TYPE I & II APTS. (STRUCTURES) (9)</u>	NONE						
A. FOUR OR LESS STORIES		34%	4A	34%	34%	4B	3.50%
B. FIVE OR MORE STORIES		25%	5B	25%	25%	4B	3.50%
<u>TITLE II NATIONAL HOUSING (2) (6)</u> (STRUCTURES)	NONE	20%	7A	20%	20%	4C	2.50%
<u>FARM HOME ADMINISTRATION (7)</u> (MUNICIPALITIES UNDER 10,000 POPULATION-STRUCTURES)	NONE	10%	7C	10%	10%	4D	1.50%
<u>SECTION 8 (STRUCTURES)</u>	NONE	20%	7B	20%	20%	4C	2.50%
<u>COMMERCIAL-INDUSTRIAL</u> <u>LAND AND BUILDINGS (3)</u>							
BASE: AMOUNT-PERCENTAGE	4C	\$60,000- 28%	3A	\$60,000- 28%	\$60,000- 28%	3A	\$100,000- 3.30%
EXCESS: PERCENTAGE	4A	43%	3A	43%	43%	3A	5.25%
MACHINERY (4)	3	-					
<u>EMPLOYMENT PROPERTY</u>	4D		3B			3B	
<u>COMPETITIVE CITY OR ZONE</u>							
BASE: AMOUNT-PERCENTAGE		\$50,000- 20%		\$50,000- 20%	\$50,000- 20%	\$50,000-	2.50%
EXCESS: PERCENTAGE		21.50%		21.50%	21.50%		3.50%
<u>BORDER CITY</u>							
BASE: AMOUNT-PERCENTAGE		\$60,000- 28%		\$60,000- 28%	\$60,000- 20%	100,000-	3.30%
EXCESS: PERCENTAGE		38.50%		38.50%	38.50%		4.80%
<u>VACANT LAND</u>	4B	40%	5			5C	5.25%
<u>PUBLIC UTILITY</u> <u>LAND AND BUILDINGS (3)</u>							
BASE: AMOUNT-PERCENTAGE	4C	\$60,000- 28%	3A	\$60,000- 28%	\$60,000- 28%	3A	3.30%
EXCESS: PERCENTAGE	4A	43%	3A	43%	43%	3A	5.25%
MACHINERY	3	33 1/3%	4B	33 1/3%	33 1/3%	5A	4.60%
<u>PARKING RAMP (6)</u>	NONE	-	NONE	-	-		-
<u>REFINERY (5)</u>	NONE	-	NONE	-	-		-
<u>UNMINED IRON ORE</u>	1	50%	9A	50%	50%	5B	5.25%
<u>"LOW RECOVERY" IRON ORE</u>	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 - 1996
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> <u>LAND AND BUILDINGS</u> (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</u> (4)						
<u>EMPLOYMENT PROPERTY</u>	3B		3B		3B	
<u>COMPETITIVE CITY OR ZONE</u>						
BASE: AMOUNT-PERCENTAGE		\$50,000- 2.40%		\$50,000- 2.30%		\$50,000- 2.30%
EXCESS: PERCENTAGE		3.60%		3.60%		3.60%
<u>BORDER CITY</u>						
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</u> (11)	5	5.06%	5	4.95%	5	4.75%
<u>PUBLIC UTILITY</u> <u>LAND AND BUILDINGS</u> (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</u> (6)		-		-		-
<u>REFINERY</u> (5)		-		-		-
<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</u> <u>INCLUDED IN ANY OTHER CLASS</u>					5	4.75%

TABLE 12
 REAL PROPERTY CLASSIFICATION PERCENTAGES BY PROPERTY TYPE
 TAXES PAYABLE 1972 - 1996
 PART B (cont.)

DESCRIPTION	CLASS	1993	1994, 1995 & 1996	FOOTNOTES:
<u>TITLE II NATIONAL HOUSING</u> (STRUCTURES) (2) (6)	4C	2.30%	2.30%	
<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)				4) SUBSEQUENT TO 1973 WAS CLASSIFIED AS EXEMPT.
BASE: AMOUNT-PERCENTAGE	3A	\$100,000- 3.00%	\$100,000- 3.00%	5) SUBSEQUENT TO 1974 WAS CLASSIFIED AS COMMERCIAL - INDUSTRIAL.
EXCESS: PERCENTAGE	3A	4.70%	4.60%	6) SUBSEQUENT TO 1977 WAS CLASSIFIED AS COMMERCIAL - INDUSTRIAL.
<u>MACHINERY (4)</u>				
<u>EMPLOYMENT PROPERTY</u> COMPETITIVE CITY OR ZONE	3B			7) THESE CLASSIFICATION PERCENTAGES WERE ONLY USED TO DETERMINE REDUCED ASSESS- MENT CREDIT BEGINNING WITH TAXES PAY- ABLE 1981. THE REDUCED ASSESSMENT CREDIT WAS ELIMINATED EFFECTIVE WITH TAXES PAYABLE 1984.
BASE: AMOUNT-PERCENTAGE		\$50,000- 2.30%	\$50,000- 2.30%	
EXCESS: PERCENTAGE		3.60%	3.60%	
<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			8) THE NUMBER OF DAYS CHANGED TO 225 EFFECTIVE WITH TAXES PAYABLE 1990, AND TO 250 EFFECTIVE WITH TAXES PAYABLE 1992.
<u>PUBLIC UTILITY</u> LAND AND BUILDINGS (3)				9) REPEALED IN PAYABLE YEAR 1990, NOW ASSESSED AS CLASS 4A.
BASE: AMOUNT-PERCENTAGE	3A	3.00%	3.00%	
EXCESS: PERCENTAGE	3A	4.70%	4.60%	
<u>MACHINERY</u>	5	4.70%	4.60%	10) INCLUDED IN RESIDENTIAL NON-HSTD (3 OR LESS) EFFECTIVE IN PAYABLE YEAR 1993.
<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%	11) ELIMINATED EFFECTIVE IN PAYABLE YEAR 1993.

TABLE 13
GENERAL AND DEBT LEVY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1972 - 1996
PART A

Taxes Payable	COUNTY (3)		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
1995	61,041,560	1,049,221,690	95,101,162	493,018,287	1,413,328	73,280,408
1996	65,355,566	1,092,736,224	96,619,346	518,724,073	1,374,061	77,647,293

TABLE 13
GENERAL AND DEBT LEVY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1972 - 1996
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
1995	195,527,259	1,636,791,278	291,734,826	95,133,847	644,818,135	3,347,445,510	3,992,263,645
1996	214,567,831	1,698,140,965	305,994,656	101,038,008	683,911,460	3,488,286,563	4,172,198,023

(1) Includes tax increment financing district levy. Does not include special assessments. The amounts of this levy can be found in Table 5, Page 40.

(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 38.

(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 - 1996**

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
1995	14,801,750	1,020,783	12,636,756	0	28,459,289
1996	14,782,385	1,020,783	12,616,048	0	28,419,216

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	242,060	28,376,320
1995	14,627,504	1,019,160	12,614,782	0	28,261,446
1996	14,722,092	1,014,421	12,588,675	0	28,325,188

* Beginning with Taxes Payable in 1994, City Disparity Reduction Aid amounts are included with Local Government Aid. Beginning with Taxes Payable in 1995, Special Taxing District Disparity Reduction Aid amounts are included with County Disparity Reduction Aid.

TABLE 15
CERTIFIED HOMESTEAD AND AGRICULTURAL
CREDIT AID (HACA) BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1990 - 1996

<u>TAXES PAYABLE</u>		<u>COUNTY</u>		<u>CITY</u>		<u>TOWNSHIP</u>
1990	\$	294,380,245	\$	143,523,412	\$	19,907,344
1991		176,365,417		158,504,917		21,617,844
1992		144,816,629		173,191,238		22,920,592
1993		176,747,590		189,181,030		24,413,781
1994		195,655,814		195,471,977		26,279,442
1995		194,687,983		197,070,502		26,175,055
1996		180,906,825		189,897,211		25,420,030

<u>TAXES PAYABLE</u>		<u>SCHOOL DISTRICT</u>		<u>SPECIAL TAXING DISTRICT</u>		<u>TOTAL</u>
1990	\$	164,184,945	\$	28,277,162	\$	650,273,108
1991		149,885,409		28,741,932		535,115,519
1992		171,182,555		26,978,877		539,089,891
1993		192,484,218		29,915,180		612,741,799
1994		144,418,312		31,015,447		592,840,992
1995		145,688,644		31,716,453		595,338,637
1996		117,498,543		30,688,618		544,411,227

TABLE 16
NUMBER OF AGRICULTURAL, NON-AGRICULTURAL AND TOTAL HOMESTEADS
TAXES PAYABLE 1975 - 1996

TAXES PAYABLE	AGRICULTURAL HOMESTEADS	NON-AGRICULTURAL HOMESTEADS	TOTAL HOMESTEADS
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
1995	110,554	1,163,367	1,273,921
1996	110,116	1,185,999	1,296,115

TABLE 17
TACONITE HOMESTEAD CREDIT, PERCENTAGES AND MAXIMUMS
TAXES PAYABLE 1972 - 1996

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	11,473,912	52,315	57.0 or 66.0%	\$262.20 or \$287.50
1995	12,091,519	54,977	57.0 or 66.0%	\$269.10 or \$294.40
1996	11,940,292	55,420	57.0 or 66.0%	\$276.00 or \$301.30

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

1981... \$419,537	1985... \$311,485	1989... \$328,575	1993... \$380,291
1982... 465,160	1986... 336,928	1990... 310,054	1994... 415,872
1983... 504,017	1987... 344,826	1991... 342,031	1995... 454,808
1984... 588,618	1988... 347,560	1992... 339,307	1996... 466,747

(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 18

**AGRICULTURAL PRESERVES, COUNTY CONSERVATION, DISASTER, ENTERPRISE ZONE, NATIVE PRAIRIE,
POWER LINE, REDUCED ASSESSMENT, SMALL BUSINESS, DISPARITY REDUCTION AND WETLANDS CREDITS
TAXES PAYABLE 1981 - 1996
PART A**

Taxes Payable	WETLANDS CREDIT AND REIMBURSEMENT (1)			
	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

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

Taxes Payable	AGRICULTURAL PRESERVES CREDIT (3)				
	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 %
1995	2,770	195,721	1,621,584	344,662	123 %
1996	2,819	199,105	1,724,491	306,943	124 %

Taxes Payable	DISASTER CREDIT				
	Number of Parcels	Market Value Difference	Assessed Value Diff (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-
1995	-0-	NA	-0-	-0-	-0-
1996	-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 18
AGRICULTURAL PRESERVES, COUNTY CONSERVATION, DISASTER, ENTERPRISE ZONE, NATIVE PRAIRIE,
POWER LINE, REDUCED ASSESSMENT, SMALL BUSINESS, DISPARITY REDUCTION AND WETLANDS CREDITS
TAXES PAYABLE 1981 - 1996
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
1995	14	19,554	0	14,378
1996	14	27,685	0	16,754

POWER LINE CREDIT					
Taxes Payable	Assessed Value (1)	Levy Amount	# of Parcels		Credit Amount
			Under Max.	At Max.	
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
1995	396,446	496,570	1,228	660	143,289
1996	393,581	478,375	1,210	675	145,463

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
1995	1,526	894,142	4,254,618
1996	1,541	867,225	4,268,148

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
1995	1,571	131,063	196,026
1996	1,600	135,516	202,762

(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 19
AGRICULTURAL PRESERVE CREDIT TAX RATE DATA
TAXES PAYABLE 1982 - 1996

STATEWIDE AVERAGE TAX RATE IN TOWNS				AGRICULTURAL PRESERVE TAX RATE (1)			
TAXES PAYABLE	TAX RATE	TAXES PAYABLE	TAX RATE	TAXES PAYABLE	TAX RATE	TAXES PAYABLE	TAX RATE
1982	73 Mills	1989	91 %	1983	77 Mills	1990	96 %
1983	71 Mills	1990	94 %	1984	75 Mills	1991	99 %
1984	76 Mills	1991	99 %	1985	80 Mills	1992	104 %
1985	78 Mills	1992	103 %	1986	82 Mills	1993	108 %
1986	86 Mills	1993	111 %	1987	90 Mills	1994	117 %
1987	97 Mills	1994	117 %	1988	102 Mills	1995	123 %
1988	88 %	1995	118 %	1989	92 %	1996	124 %

METRO AREA AVERAGE TAX RATE IN TOWNS								
COUNTY	1983	1984	1985	1986	1987	1988	1989	1990
	(Mills)	(Mills)	(Mills)	(Mills)	(Mills)	(Mills)	(Percent)	(Percent)
ANOKA	90.428	96.138	95.155	97.135	102.594	106.959	93.873	93.024
CARVER	86.715	91.755	91.015	102.797	101.926	111.297	86.679	99.168
DAKOTA	80.031	87.702	88.216	94.871	104.792	96.511	85.618	84.323
HENNEPIN	103.067	109.633	105.747	109.687	110.817	110.042	99.443	102.284
RAMSEY	97.280	101.290	104.029	106.743	109.167	109.363	92.182	103.476
SCOTT	94.880	93.269	96.812	100.107	114.191	108.891	95.800	91.002
WASHINGTON	90.044	93.979	92.613	97.819	100.335	103.539	87.462	86.750
COUNTY	1991	1992	1993	1994	1995	1996		
	(Percent)	(Percent)	(Percent)	(Percent)	(Percent)	(Percent)		
ANOKA	101.020	109.869	116.246	112.552	116.098	104.905		
CARVER	100.913	114.085	128.830	136.993	142.871	134.945		
DAKOTA	92.150	98.233	109.514	107.163	110.138	104.415		
HENNEPIN	105.274	118.807	120.911	123.817	118.498	117.548		
RAMSEY	118.562	121.834	121.604	134.260	135.105	126.418		
SCOTT	102.929	111.061	114.150	125.842	132.526	122.197		
WASHINGTON	98.536	102.904	112.201	112.717	115.341	108.771		

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

TABLE 20
RESIDENTIAL AND FARM HOMESTEAD PROPERTY TAXES AND CREDITS
TAXES PAYABLE 1974 - 1996

	Taxes Payable	Gross Tax		Credits		Net Tax	
		Amount	Percent Change	Amount	Percent Change	Amount	Percent Change
Residential	1974	\$466,414,058		\$165,510,166		\$300,903,892	
Homesteads	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
	1995	NA		NA		1,586,468,620	12.4
	1996	NA		NA		1,731,019,221	9.1
Farm	1974	\$95,751,696		\$33,786,128		\$61,965,568	
Homesteads	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
	1995	NA		NA		189,076,710	1.2
	1996	NA		NA		199,419,944	5.5

TABLE 20 (CONTINUED)
RESIDENTIAL AND FARM HOMESTEAD PROPERTY TAXES AND CREDITS
TAXES PAYABLE 1974 - 1996

	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
	1995	NA		NA		1,775,545,330	11.8
	1996	NA		NA		1,930,439,165	8.7

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

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

For 1984-1989, 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 17.

TABLE 21
CREDIT ADJUSTMENT AMOUNTS FOR PRIOR YEARS
FOR REAL PROPERTY
TAXES PAYABLE 1974 - 1996

<u>Taxes Payable</u>	<u>Homestead Credit (1)</u>		<u>Taconite Homestead Credit</u>	<u>Supplemental Homestead Credit</u>	<u>Agricultural Credit (3)</u>
	<u>Tax Increment Financing Districts (2)</u>	<u>Taxing Districts</u>			
1974	\$ ---	\$ 203,485	\$ 164,020	\$ ---	\$ ---
1975	---	74,344	11,440	---	---
1976	---	539,488	17,636	---	---
1977	---	790,092	16,516	---	1,636
1978	---	657,200	61,913	---	-3,287
1979	---	650,112	38,757	---	35,991
1980	---	945,389	54,518	---	42,529
1981	(73,367)	1,229,469	45,038	2,109	69,284
1982	180,125	1,845,311	57,079	3,778	87,117
1983	10,203	1,853,707	45,750	3,238	78,179
1984	11,155	1,353,204	64,650	5,968	62,180
1985	45,233	3,277,627	116,895	2,872	107,155
1986	53,029	1,960,620	46,855	4,051	224,322
1987	(83,668)	1,673,131	34,015	3,079	103,253
1988	83,613	2,171,911	35,054	1,724	158,238
1989	92,692	3,262,455	38,947	1,231	154,041
1990	90,198	3,187,576	36,643	4,197	---
1991	78,527	967,640	26,570	2,548	---
1992	3,745	199,253	18,318	1,576	---
1993	---	156,195	18,729	730	---
1994	11,355	30,994	33,410	1,004	---
1995	18,195	(37,952)	39,224	2,318	---
1996	7,018	82,609	35,547	2,581	---

(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 - 1994), disaster and enterprise zone credits (1985-1994), small business credit (1989-1990), agricultural credit (1990-1992), disparity reduction credit (1990-1994), and county conservation credit (1990-1994).

(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 22
POWER LINE TAXES
TAXES PAYABLE 1960 - 1996 (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)
1995	8,694,112 (2)	1,204,740 (2)
1996	9,054,126 (2)	1,329,878 (2)

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

(2) Includes market value based tax.

TABLE 23
TAX INCREMENT FINANCING DISTRICTS INCREMENT VALUES, TAXES, AND CREDITS
TAXES PAYABLE 1974 - 1996

TAXES PAYABLE	NUMBER OF		TOTAL ASSESSED VALUE (1)	INCREMENT VALUE	PERCENT OF TIF TO TOTAL VALUE	INCREMENT TAX	HOMESTEAD CREDIT	REDUCED ASSESSMENT CREDIT	ENTERPRISE ZONE CREDIT	AGRI- CULTURAL CREDIT	DISPARITY REDUCTION CREDIT	TACONITE CREDIT
	CITIES	TOWNS										
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
1995	332	25	2,527,380,312	203,291,153	8.044	276,845,444	-	-	0	-	894,142	17,107
1996	341	30	2,675,302,129	213,579,734	7.983	286,308,639	-	-	0	-	867,225	12,759

(1) In payable 1989 and subsequent years, tax capacity value replaced assessed value. This is the total value of the cities which have TIF.

TABLE 24
FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION VALUES AND TAX AMOUNTS
TAXES PAYABLE 1975 - 1996 (1) PART A - VALUES

CONTRIBUTION VALUE	TAXES PAYABLE	ANOKA	CARVER	DAKOTA	HENNEPIN	RAMSEY	SCOTT	WASHINGTON	TOTAL	AREA-WIDE RATE
	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 %	
1995	18,691,339	4,107,776	36,037,960	125,481,769	41,461,103	4,565,714	10,964,995	241,310,656	134.799 %	
1996	19,151,435	4,298,353	36,369,487	143,356,732	39,838,601	5,015,439	11,527,919	259,557,966	141.441 %	
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	
	1995	30,888,711	4,634,119	28,419,962	98,537,128	57,512,083	5,592,042	15,725,467	241,309,512	
	1996	33,176,680	4,968,696	30,970,287	104,822,726	62,339,736	6,133,946	17,145,532	259,557,603	

(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 24
FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION VALUES AND TAX AMOUNTS
TAXES PAYABLE 1975 - 1996 (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 %	
1995	25,197,796	5,537,239	48,578,840	169,148,165	55,889,082	6,154,538	14,780,728	325,286,388	134.799 %	
1996	27,087,977	6,079,632	51,441,401	202,765,190	56,348,054	7,093,883	16,305,217	367,121,354	141.441 %	
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		
1995	36,102,252	6,541,315	34,488,435	137,592,200	82,605,618	8,137,979	19,815,714	325,283,513		
1996	41,281,221	7,504,581	38,855,724	150,248,026	96,841,544	9,505,072	22,885,456	367,121,624		

(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 25
MANUFACTURED HOME PERSONAL PROPERTY
HOMESTEAD BASE VALUES AND CLASSIFICATION RATIOS
TAXES PAYABLE 1973-1995**

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%
1993-1995	\$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 26
MANUFACTURED HOME MARKET VALUES, TOTAL TAX CAPACITY, TAXES LEVIED,
CREDIT AMOUNTS, NUMBER OF ASSESSMENTS AND NET TAX
TAXES PAYABLE 1973 - 1995

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
1994	55,833	469,900,950	3,952,206	1,635,685	5,587,891	2,355,667	1,038,185	230,620	3,431,614
1995	57,273	494,348,690	4,104,196	1,831,610	5,935,806	2,495,032	1,117,871	254,480	3,767,008

(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 17.

TABLE 26
MANUFACTURED HOME MARKET VALUES, TOTAL TAX CAPACITY, TAXES LEVIED,
CREDIT AMOUNTS, NUMBER OF ASSESSMENTS AND NET TAX
TAXES PAYABLE 1973 - 1995

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
1994	118,564	-	7,174,650	-	-	82,328	-	-	7,092,322
1995	128,522	-	7,762,913	-	-	87,977	-	-	7,674,936

(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 17.

TABLE 27
COMPARISON OF PAYABLE 1995 AND 1996 TAX DATA BY COUNTY
PART A - COUNTY, CITY AND TOWNSHIP LEVY

COUNTY	COUNTY LEVY *			CITY LEVY *			TOWN LEVY		
	1995	1996	PERCENT CHANGE	1995	1996	PERCENT CHANGE	1995	1996	PERCENT CHANGE
AITKIN	\$ 5,248,583	\$ 5,492,528	4.65 %	\$ 361,172	\$ 376,044	4.12 %	\$ 1,144,643	\$ 1,170,796	2.28 %
ANOKA	40,514,921	41,678,795	2.87 %	24,159,520	26,590,815	10.06 %	1,132,004	925,815	-18.21 %
BECKER	8,272,089	8,739,177	5.65 %	1,226,152	1,319,985	7.65 %	1,218,388	1,238,326	1.64 %
BELTRAMI	8,168,759	8,866,892	8.55 %	1,015,327	1,083,665	6.73 %	1,010,472	1,010,866	0.04 %
BENTON	7,318,513	7,970,961	8.92 %	2,592,718	2,777,082	7.11 %	569,561	587,982	3.23 %
BIG STONE	1,676,208	1,677,298	0.07 %	484,224	490,476	1.29 %	202,591	217,456	7.34 %
BLUE EARTH	11,950,422	12,662,522	5.96 %	5,809,946	6,193,355	6.60 %	1,223,897	1,339,985	9.49 %
BROWN	4,663,140	5,515,650	18.28 %	2,410,405	2,767,850	14.83 %	428,171	497,116	16.10 %
CARLTON	8,486,529	8,933,884	5.27 %	2,413,747	2,529,972	4.82 %	1,215,863	1,279,471	5.23 %
CARVER	14,539,636	16,903,126	16.26 %	6,518,075	7,083,309	8.67 %	1,024,153	1,030,406	0.61 %
CASS	8,515,519	9,340,039	9.68 %	1,212,910	1,291,658	6.49 %	1,644,458	1,769,304	7.59 %
CHIPPEWA	3,353,706	3,556,260	6.04 %	1,368,786	1,503,367	9.83 %	400,547	451,838	12.81 %
CHISAGO	9,102,919	10,237,801	12.47 %	2,278,776	2,506,903	10.01 %	1,191,163	1,338,488	12.37 %
CLAY	10,361,605	11,033,891	6.49 %	3,082,966	3,468,987	12.52 %	570,684	603,023	5.67 %
CLEARWATER	3,400,062	3,677,324	8.15 %	244,064	258,866	6.06 %	257,940	295,899	14.72 %
COOK	2,754,972	3,003,179	9.01 %	386,882	416,644	7.69 %	73,812	88,999	20.58 %
COTTONWOOD	3,814,933	3,755,496	-1.56 %	989,804	1,056,639	6.75 %	456,606	469,039	2.72 %
CROW WING	12,210,934	12,716,182	4.14 %	5,113,100	5,944,784	16.27 %	1,893,578	2,097,989	10.79 %
DAKOTA	58,870,785	61,038,113	3.68 %	48,287,789	53,259,182	10.30 %	1,180,661	1,323,144	12.07 %
DODGE	2,975,387	3,136,298	5.41 %	1,383,578	1,467,694	6.08 %	533,056	597,783	12.14 %
DOUGLAS	8,001,715	8,731,559	9.12 %	1,851,796	1,933,771	4.43 %	1,509,778	1,660,803	10.00 %
FARIBAULT	3,708,002	4,089,484	10.29 %	1,490,128	1,527,463	2.51 %	743,774	809,785	8.88 %
FILLMORE	3,330,342	3,577,850	7.43 %	1,868,660	1,964,097	5.11 %	906,960	944,146	4.10 %
FREEBORN	6,831,079	6,774,110	-0.83 %	1,956,871	1,992,588	1.83 %	730,727	803,740	9.99 %
GOODHUE	10,907,177	11,798,419	8.17 %	10,978,220	10,933,237	-0.41 %	1,590,847	1,607,434	1.04 %
GRANT	1,892,814	2,014,483	6.43 %	449,513	521,473	16.01 %	215,131	233,837	8.70 %
HENNEPIN	315,704,637	326,776,734	3.51 %	217,435,231	223,848,891	2.95 %	284,167	333,874	17.49 %
HOUSTON	3,165,277	3,385,956	6.97 %	1,278,597	1,368,278	7.01 %	597,430	658,034	10.14 %
HUBBARD	4,183,449	4,510,828	7.83 %	432,447	472,935	9.36 %	1,103,686	1,178,829	6.81 %
ISANTI	6,665,280	7,192,513	7.91 %	1,625,938	1,834,872	12.85 %	1,138,544	1,242,227	9.11 %

TABLE 27
COMPARISON OF PAYABLE 1995 AND 1996 TAX DATA BY COUNTY
PART A - COUNTY, CITY AND TOWNSHIP LEVY

COUNTY	COUNTY LEVY *			CITY LEVY *			TOWN LEVY		
	1995	1996	PERCENT CHANGE	1995	1996	PERCENT CHANGE	1995	1996	PERCENT CHANGE
ITASCA	\$ 16,001,877	\$ 16,001,944	0.00 %	\$ 4,271,009	\$ 4,805,630	12.52 %	\$ 2,097,868	\$ 2,357,698	12.39 %
JACKSON	4,035,542	4,300,903	6.58 %	732,347	760,925	3.90 %	658,063	683,075	3.80 %
KANABEC	3,176,284	3,598,713	13.30 %	234,981	238,920	1.68 %	322,013	362,716	12.64 %
KANDIYOHI	9,060,657	9,837,652	8.58 %	2,753,410	2,900,237	5.33 %	988,231	1,118,787	13.21 %
KITTSON	1,639,447	1,735,618	5.87 %	384,188	401,059	4.39 %	371,262	397,431	7.05 %
KOOCHICHING	2,815,870	2,825,345	0.34 %	1,400,959	1,469,206	4.87 %	41,043	42,277	3.01 %
LAC QUI PARLE	1,907,092	2,019,657	5.90 %	630,348	628,018	-0.37 %	331,664	355,925	7.31 %
LAKE	3,752,152	3,893,027	3.75 %	778,227	884,003	13.59 %	330,901	362,131	9.44 %
LAKE/WOODS	1,240,578	1,302,376	4.98 %	87,400	90,280	3.30 %	170,280	160,887	-5.52 %
LE SUEUR	4,958,305	5,436,803	9.65 %	2,000,305	2,021,938	1.08 %	608,478	688,191	13.10 %
LINCOLN	2,155,390	2,228,047	3.37 %	281,102	299,491	6.54 %	223,065	232,648	4.30 %
LYON	5,449,042	5,778,545	6.05 %	2,663,016	2,805,274	5.34 %	374,062	387,710	3.65 %
MCLEOD	6,361,425	6,820,629	7.22 %	3,887,095	4,009,468	3.15 %	658,175	686,471	4.30 %
MAHNOMEN	2,300,155	2,347,895	2.08 %	247,399	251,182	1.53 %	154,599	156,194	1.03 %
MARSHALL	2,201,812	2,371,242	7.70 %	430,406	449,048	4.33 %	640,474	668,881	4.44 %
MARTIN	4,868,343	5,065,007	4.04 %	2,001,686	2,024,958	1.16 %	737,100	771,377	4.65 %
MEEKER	4,093,731	4,277,845	4.50 %	1,055,085	1,168,907	10.79 %	1,178,898	1,202,783	2.03 %
MILLE LACS	5,763,203	5,955,509	3.34 %	993,896	1,074,157	8.08 %	495,666	566,709	14.33 %
MORRISON	6,878,399	7,189,899	4.53 %	1,237,895	1,350,717	9.11 %	1,056,822	1,127,427	6.68 %
MOWER	7,756,182	7,895,900	1.80 %	2,602,488	2,598,763	-0.14 %	1,134,405	1,171,728	3.29 %
MURRAY	2,770,201	3,004,845	8.47 %	450,793	480,932	6.69 %	498,682	541,518	8.59 %
NICOLLET	6,552,495	6,900,674	5.31 %	2,348,749	2,581,698	9.92 %	492,681	518,083	5.16 %
NOBLES	3,647,257	3,869,032	6.08 %	1,878,679	2,000,641	6.49 %	542,359	564,688	4.12 %
NORMAN	2,264,066	2,361,779	4.32 %	483,529	504,857	4.41 %	287,911	316,376	9.89 %
OLMSTED	27,636,579	28,716,063	3.91 %	15,030,946	16,068,699	6.90 %	1,841,548	1,910,386	3.74 %
OTTER TAIL	10,697,236	11,233,685	5.01 %	2,817,151	3,071,142	9.02 %	2,408,701	2,594,463	7.71 %
PENNINGTON	2,897,690	3,045,630	5.11 %	977,121	1,057,950	8.27 %	207,658	221,046	6.45 %
PINE	5,047,070	5,652,294	11.99 %	969,492	1,186,033	22.34 %	952,426	1,009,300	5.97 %
PIPESTONE	3,005,852	3,229,317	7.43 %	665,563	716,782	7.70 %	211,447	218,834	3.49 %
POLK	8,139,068	8,477,109	4.15 %	2,674,688	2,879,359	7.65 %	1,261,823	1,310,731	3.88 %

TABLE 27
COMPARISON OF PAYABLE 1995 AND 1996 TAX DATA BY COUNTY
PART A - COUNTY, CITY AND TOWNSHIP LEVY

COUNTY	COUNTY LEVY *			CITY LEVY *			TOWN LEVY		
	1995	1996	PERCENT CHANGE	1995	1996	PERCENT CHANGE	1995	1996	PERCENT CHANGE
POPE	\$ 2,515,933	\$ 2,640,181	4.94 %	\$ 793,246	\$ 873,231	10.08 %	\$ 398,907	\$ 420,355	5.38 %
RAMSEY	121,943,349	122,394,808	0.37 %	79,580,899	77,927,534	-2.08 %	794,246	824,541	3.81 %
RED LAKE	925,162	981,377	6.08 %	246,942	279,567	13.21 %	168,104	172,276	2.48 %
REDWOOD	4,284,694	4,695,099	9.58 %	1,486,892	1,569,832	5.58 %	607,971	641,101	5.45 %
RENVILLE	3,972,321	4,349,745	9.50 %	1,824,478	1,937,724	6.21 %	757,199	809,419	6.90 %
RICE	7,806,234	8,317,136	6.54 %	3,977,472	4,315,097	8.49 %	964,027	1,056,631	9.61 %
ROCK	2,062,316	2,187,435	6.07 %	541,383	553,660	2.27 %	417,678	443,658	6.22 %
ROSEAU	2,371,829	2,605,526	9.85 %	1,114,791	1,189,915	6.74 %	378,745	403,645	6.57 %
ST. LOUIS	52,955,659	52,979,005	0.04 %	16,983,902	18,190,789	7.11 %	4,243,665	4,335,215	2.16 %
SCOTT	19,121,283	20,022,069	4.71 %	8,763,577	9,073,803	3.54 %	1,302,064	1,339,274	2.86 %
SHERBURNE	12,121,138	13,549,009	11.78 %	8,275,252	8,726,810	5.46 %	1,193,527	1,265,589	6.04 %
SIBLEY	3,818,049	4,121,581	7.95 %	1,103,837	1,161,768	5.25 %	587,584	670,365	14.09 %
STEARNS	22,052,009	22,695,090	2.92 %	11,927,772	12,532,707	5.07 %	3,999,089	4,234,441	5.89 %
STEELE	5,857,831	6,329,917	8.06 %	2,670,407	2,822,259	5.69 %	505,449	544,969	7.82 %
STEVENS	2,245,370	2,335,895	4.03 %	675,371	758,998	12.38 %	222,257	253,370	14.00 %
SWIFT	2,835,547	2,980,068	5.10 %	623,870	625,448	0.25 %	322,879	335,950	4.05 %
TODD	4,758,342	5,127,120	7.75 %	777,750	851,418	9.47 %	839,248	904,697	7.80 %
TRAVERSE	1,682,300	1,759,696	4.60 %	404,090	422,960	4.67 %	142,112	154,080	8.42 %
WABASHA	4,748,136	5,063,228	6.64 %	1,463,382	1,483,846	1.40 %	633,396	622,335	-1.75 %
WADENA	3,226,112	3,325,958	3.09 %	732,142	793,909	8.44 %	271,252	310,359	14.42 %
WASECA	4,851,605	5,042,013	3.92 %	1,268,032	1,436,987	13.32 %	430,896	474,559	10.13 %
WASHINGTON	32,257,869	34,460,778	6.83 %	22,004,972	24,254,187	10.22 %	3,029,764	2,975,960	-1.78 %
WATONWAN	3,175,261	3,333,797	4.99 %	746,041	748,265	0.30 %	390,156	408,747	4.77 %
WILKIN	2,564,050	2,538,676	-0.99 %	316,540	325,575	2.85 %	254,517	253,099	-0.56 %
WINONA	7,553,807	8,225,547	8.89 %	4,686,717	4,936,249	5.32 %	818,647	902,091	10.19 %
WRIGHT	15,323,431	15,879,748	3.63 %	6,736,665	7,194,747	6.80 %	3,077,651	3,241,158	5.31 %
YELLOW MEDICINE	3,656,254	3,990,952	9.15 %	715,732	790,978	10.51 %	471,109	510,565	8.38 %
STATEWIDE TOTAL	\$ 1,110,348,285	1,158,091,790	4.30 %	\$ 588,119,449	\$ 615,343,419	4.63 %	\$ 74,693,736	\$ 79,021,354	5.79 %

* The City Levy and County Levy contain market value based levies for certain counties.

TABLE 27
COMPARISON OF PAYABLE 1995 AND 1996 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)		
	1995	1996	PERCENT CHANGE	1995	1996	PERCENT CHANGE	1995	1996	PERCENT CHANGE
AITKIN	\$ 5,260,724	\$ 5,403,497	2.71 %	\$ 62,167	\$ 62,647	0.77 %	\$ 12,077,289	\$ 12,505,512	3.55 %
ANOKA	79,360,440	89,994,037	13.40 %	19,960,594	21,990,332	10.17 %	190,325,275	208,267,771	9.43 %
BECKER	8,791,768	9,208,048	4.73 %	647,184	657,365	1.57 %	20,155,581	21,162,901	5.00 %
BELTRAMI	8,203,244	8,518,952	3.85 %	344,909	361,589	4.84 %	18,742,711	19,841,964	5.86 %
BENTON	9,113,377	8,844,360	-2.95 %	1,978,141	2,280,762	15.30 %	21,584,740	22,472,725	4.11 %
BIG STONE	1,663,005	1,754,707	5.51 %	95,837	99,828	4.16 %	4,121,865	4,239,765	2.86 %
BLUE EARTH	18,561,321	19,352,061	4.26 %	2,156,756	2,372,677	10.01 %	39,702,342	41,920,600	5.59 %
BROWN	7,075,207	7,825,697	10.61 %	792,795	841,092	6.09 %	15,369,718	17,447,405	13.52 %
CARLTON	8,820,211	8,516,615	-3.44 %	1,033,629	451,720	-56.30 %	22,007,058	21,748,618	-1.17 %
CARVER	23,165,832	25,792,931	11.34 %	14,987,340	16,122,432	7.57 %	65,772,275	73,011,836	11.01 %
CASS	12,637,234	13,369,091	5.79 %	200,974	158,819	-20.98 %	24,211,095	25,928,911	7.10 %
CHIPPEWA	5,209,044	5,662,772	8.71 %	175,164	187,537	7.06 %	10,507,247	11,361,774	8.13 %
CHISAGO	9,886,096	10,665,018	7.88 %	1,265,530	1,110,357	-12.26 %	23,760,027	25,892,764	8.98 %
CLAY	13,681,230	13,796,280	0.84 %	2,351,971	2,362,585	0.45 %	30,048,456	31,264,766	4.05 %
CLEARWATER	3,091,480	3,444,451	11.42 %	137,827	147,568	7.07 %	7,131,373	7,824,108	9.71 %
COOK	2,398,796	2,587,047	7.85 %	428,738	471,931	10.07 %	6,043,200	6,567,800	8.68 %
COTTONWOOD	5,043,718	5,296,118	5.00 %	106,808	123,319	15.46 %	10,411,869	10,700,611	2.77 %
CROW WING	22,990,252	23,687,453	3.03 %	1,591,133	1,651,447	3.79 %	43,798,997	46,097,855	5.25 %
DAKOTA	144,061,713	153,420,640	6.50 %	21,902,897	24,054,358	9.82 %	322,882,685	344,536,838	6.71 %
DODGE	4,044,778	4,588,612	13.45 %	445,138	497,753	11.82 %	9,381,937	10,288,140	9.66 %
DOUGLAS	10,919,334	11,274,209	3.25 %	478,026	531,287	11.14 %	22,760,649	24,131,629	6.02 %
FARIBAULT	6,493,027	6,827,370	5.15 %	321,071	477,912	48.85 %	12,756,002	13,732,014	7.65 %
FILLMORE	4,571,360	4,736,230	3.61 %	287,568	269,055	-6.44 %	10,964,890	11,491,378	4.80 %
FREEBORN	9,993,973	10,250,766	2.57 %	557,240	429,367	-22.95 %	20,069,890	20,250,571	0.90 %
GOODHUE	27,252,373	27,702,050	1.65 %	1,981,344	2,307,670	16.47 %	52,709,961	54,348,810	3.11 %
GRANT	2,713,422	2,887,667	6.42 %	18,205	18,301	0.53 %	5,306,670	5,693,481	7.29 %
HENNEPIN	585,546,642	619,651,516	5.82 %	184,690,530	193,888,078	4.98 %	1,472,846,835	1,567,301,142	6.41 %
HOUSTON	3,800,160	4,019,443	5.77 %	66,343	88,316	33.12 %	8,907,807	9,520,027	6.87 %
HUBBARD	7,221,637	7,150,498	-0.99 %	60,647	283,270	367.08 %	13,001,866	13,596,360	4.57 %
ISANTI	6,063,468	6,736,266	11.10 %	535,384	959,966	79.30 %	16,028,614	17,965,844	12.09 %

TABLE 27
COMPARISON OF PAYABLE 1995 AND 1996 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)		
	1995	1996	PERCENT CHANGE	1995	1996	PERCENT CHANGE	1995	1996	PERCENT CHANGE
ITASCA	18,488,009	18,918,705	2.33 %	1,619,104	1,647,763	1.77 %	42,510,925	43,764,366	2.95 %
JACKSON	5,609,388	6,054,768	7.94 %	504,628	601,705	19.24 %	11,539,968	12,401,376	7.46 %
KANABEC	2,559,715	2,611,439	2.02 %	180,871	59,153	-67.30 %	6,473,864	6,870,941	6.13 %
KANDIYOHI	14,640,707	15,613,307	6.64 %	831,168	1,057,175	27.19 %	28,278,884	30,531,588	7.97 %
KITTSOON	4,763,149	4,817,683	1.14 %	103,497	112,440	8.64 %	7,261,543	7,464,231	2.79 %
KOOCHICHING	3,508,421	3,362,847	-4.15 %	2,556,728	2,367,156	-7.41 %	10,323,021	10,066,831	-2.48 %
LAC QUI PARLE	2,842,694	2,949,476	3.76 %	102,925	108,330	5.25 %	5,814,723	6,061,406	4.24 %
LAKE	3,166,054	2,357,107	-25.55 %	486,662	465,545	-4.34 %	8,513,996	7,961,813	-6.49 %
LAKEWOODS	1,413,556	1,506,500	6.58 %	8,093	7,970	-1.52 %	2,919,907	3,068,013	5.07 %
LE SUEUR	7,178,025	7,378,266	2.79 %	344,014	345,096	0.31 %	15,089,127	15,870,294	5.18 %
LINCOLN	2,123,621	2,050,502	-3.44 %	39,319	39,838	1.32 %	4,822,497	4,850,526	0.58 %
LYON	7,411,479	8,222,022	10.94 %	1,557,328	1,671,904	7.36 %	17,454,927	18,865,455	8.08 %
MCLEOD	8,475,394	8,976,666	5.91 %	967,164	1,035,365	7.05 %	20,349,253	21,528,599	5.80 %
MAHNOMEN	1,297,227	1,277,959	-1.49 %	142,897	152,033	6.39 %	4,142,277	4,185,263	1.04 %
MARSHALL	5,135,210	5,272,926	2.68 %	172,906	182,981	5.83 %	8,580,808	8,945,078	4.25 %
MARTIN	9,539,410	8,877,163	-6.94 %	396,153	505,672	27.65 %	17,542,692	17,244,177	-1.70 %
MEEKER	6,169,417	6,350,369	2.93 %	111,763	128,267	14.77 %	12,628,894	13,147,300	4.10 %
MILLE LACS	4,696,270	4,892,724	4.18 %	792,422	859,814	8.50 %	12,748,283	13,355,618	4.76 %
MORRISON	6,535,712	7,038,843	7.70 %	627,186	560,696	-10.60 %	16,336,014	17,267,582	5.70 %
MOWER	10,526,560	9,586,159	-8.93 %	797,167	753,517	-5.48 %	22,816,802	22,006,067	-3.55 %
MURRAY	4,018,591	4,015,983	-0.06 %	35,625	35,618	-0.02 %	7,773,892	8,078,896	3.92 %
NICOLLET	8,461,867	8,698,657	2.80 %	679,060	730,231	7.54 %	18,534,852	19,429,343	4.83 %
NOBLES	6,822,251	7,309,003	7.13 %	810,560	759,513	-6.30 %	13,701,106	14,502,877	5.85 %
NORMAN	3,683,794	3,567,108	-3.17 %	211,049	207,610	-1.63 %	6,930,349	6,957,730	0.40 %
OLMSTED	47,213,967	45,321,448	-4.01 %	4,043,276	4,003,549	-0.98 %	95,766,316	96,020,145	0.27 %
OTTER TAIL	16,364,122	16,528,154	1.00 %	1,234,559	1,406,838	13.95 %	33,521,769	34,834,282	3.92 %
PENNINGTON	3,203,899	3,084,904	-3.71 %	82,304	86,709	5.35 %	7,368,672	7,496,239	1.73 %
PINE	6,518,130	6,705,134	2.87 %	800,819	840,705	4.98 %	14,336,485	15,438,846	7.69 %
PIPESTONE	2,459,368	2,503,031	1.78 %	255,667	255,219	-0.18 %	6,597,897	6,923,183	4.93 %
POLK	11,265,177	11,123,621	-1.26 %	956,978	1,001,974	4.70 %	24,297,734	24,792,794	2.04 %

TABLE 27
COMPARISON OF PAYABLE 1995 AND 1996 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)		
	1995	1996	PERCENT CHANGE	1995	1996	PERCENT CHANGE	1995	1996	PERCENT CHANGE
POPE	3,610,914	3,610,290	-0.02 %	383,149	389,819	1.74 %	7,726,469	7,956,967	2.98 %
RAMSEY	194,419,554	197,939,922	1.81 %	51,930,937	52,985,375	2.03 %	504,558,067	508,420,234	0.77 %
RED LAKE	1,202,508	1,088,802	-9.46 %	49,568	51,171	3.23 %	2,592,284	2,573,193	-0.74 %
REDWOOD	6,516,757	6,812,028	4.53 %	347,225	339,338	-2.27 %	13,243,539	14,057,398	6.15 %
RENVILLE	6,694,560	7,362,904	9.98 %	383,420	420,224	9.60 %	13,631,978	14,880,016	9.16 %
RICE	16,288,230	16,650,346	2.22 %	1,839,864	1,912,948	3.97 %	30,875,827	32,252,158	4.46 %
ROCK	3,424,214	3,594,410	4.97 %	137,848	143,925	4.41 %	6,583,439	6,923,088	5.16 %
ROSEAU	4,759,579	5,158,537	8.38 %	235,614	289,551	22.89 %	8,878,927	9,665,510	8.86 %
ST. LOUIS	45,075,285	46,376,479	2.89 %	11,312,443	11,927,508	5.44 %	130,668,357	133,902,838	2.48 %
SCOTT	27,009,583	28,735,276	6.39 %	6,711,822	6,504,584	-3.09 %	69,062,867	72,768,889	5.37 %
SHERBURNE	24,717,733	26,586,117	7.56 %	2,157,185	2,016,852	-6.51 %	48,483,226	52,162,348	7.59 %
SIBLEY	4,167,775	4,044,879	-2.95 %	455,526	646,521	41.93 %	10,132,771	10,645,114	5.06 %
STEARNS	37,061,679	36,669,687	-1.06 %	6,405,731	6,918,218	8.00 %	81,473,999	83,075,697	1.97 %
STEELE	9,863,091	10,063,781	2.03 %	1,361,936	1,253,997	-7.93 %	20,258,714	21,014,923	3.73 %
STEVENS	3,148,837	3,266,145	3.73 %	126,615	127,581	0.76 %	6,420,507	6,744,006	5.04 %
SWIFT	3,365,532	3,210,740	-4.60 %	373,759	332,968	-10.91 %	7,521,587	7,485,174	-0.48 %
TODD	4,308,429	4,624,295	7.33 %	343,379	368,855	7.42 %	11,027,148	11,876,385	7.70 %
TRAVERSE	2,436,521	2,446,749	0.42 %	57,573	58,027	0.79 %	4,731,514	4,849,919	2.50 %
WABASHA	5,377,454	5,582,044	3.80 %	651,598	686,570	5.37 %	12,873,966	13,438,023	4.38 %
WADENA	2,943,894	2,710,039	-7.94 %	97,317	139,815	43.67 %	7,270,717	7,280,080	0.13 %
WASECA	5,857,625	6,093,869	4.03 %	51,870	41,703	-19.60 %	12,460,028	13,089,131	5.05 %
WASHINGTON	73,624,781	74,753,221	1.53 %	14,461,045	15,948,267	10.28 %	160,184,105	168,720,476	5.33 %
WATONWAN	3,420,670	3,802,748	11.17 %	335,842	337,638	0.53 %	8,067,970	8,631,195	6.98 %
WILKIN	2,978,334	2,986,622	0.28 %	101,863	103,313	1.42 %	6,215,304	6,207,285	-0.13 %
WINONA	10,528,564	10,771,329	2.31 %	1,501,925	1,639,433	9.16 %	25,089,660	26,474,649	5.52 %
WRIGHT	31,715,294	33,775,064	6.49 %	3,732,969	3,983,203	6.70 %	60,607,214	64,094,651	5.75 %
YELLOW MEDICINE	4,075,090	4,055,597	-0.48 %	207,379	215,733	4.03 %	9,125,564	9,563,825	4.80 %
STATEWIDE TOTAL	1,832,318,537	1,912,708,796	4.39 %	386,869,184	407,032,863	5.21 %	4,318,132,149	4,539,797,951	5.13 %

(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 28.

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

TABLE 27
COMPARISON OF PAYABLE 1995 AND 1996 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 *		
	1995	1996	PERCENT CHANGE	1995	1996	PERCENT CHANGE	1995	1996	PERCENT CHANGE
AITKIN	\$ 11,392,681	\$ 11,789,189	3.48	\$ 9,307,087	\$ 9,942,637	6.83	129.775	125.773	-3.08
ANOKA	190,320,656	208,263,094	9.43	154,934,726	167,196,496	7.91	122.162	122.699	0.44
BECKER	20,155,581	21,162,901	5.00	14,450,959	15,418,788	6.70	137.725	134.659	-2.23
BELTRAMI	18,742,711	19,841,964	5.86	13,049,477	13,823,096	5.93	138.328	143.539	3.77
BENTON	21,581,203	22,469,248	4.11	16,046,275	17,495,738	9.03	133.951	127.502	-4.81
BIG STONE	4,121,865	4,239,765	2.86	3,077,898	3,182,491	3.40	133.918	133.222	-0.52
BLUE EARTH	39,702,342	41,920,600	5.59	33,182,355	35,845,442	8.03	118.184	115.151	-2.57
BROWN	15,369,718	17,447,405	13.52	13,511,352	14,451,140	6.96	112.740	118.936	5.50
CARLTON	22,006,353	21,747,901	-1.17	14,574,261	15,477,086	6.19	148.440	138.076	-6.98
CARVER	65,580,077	72,855,389	11.09	44,352,817	50,057,400	12.86	148.244	145.812	-1.64
CASS	24,211,095	25,928,911	7.10	21,986,804	24,245,530	10.27	110.009	106.866	-2.86
CHIPPEWA	10,507,247	11,361,774	8.13	7,780,240	8,223,639	5.70	135.046	137.989	2.18
CHISAGO	23,749,036	25,881,313	8.98	17,261,765	19,662,036	13.91	136.107	130.088	-4.42
CLAY	25,822,249	27,049,500	4.75	21,761,387	23,073,594	6.03	136.399	133.199	-2.35
CLEARWATER	7,131,373	7,824,108	9.71	5,606,596	6,359,697	13.43	127.196	123.026	-3.28
COOK	5,685,304	6,198,157	9.02	5,914,343	6,590,633	11.43	102.179	99.654	-2.47
COTTONWOOD	10,411,869	10,700,611	2.77	8,633,241	8,901,473	3.11	120.602	120.200	-0.33
CROW WING	42,958,577	45,241,121	5.31	39,969,468	44,782,234	12.04	109.581	102.938	-6.06
DAKOTA	322,788,335	344,441,381	6.71	256,910,031	277,019,806	7.83	124.525	120.333	-3.37
DODGE	9,381,937	10,288,140	9.66	7,884,804	8,408,209	6.64	123.852	122.358	-1.21
DOUGLAS	22,760,649	24,131,629	6.02	18,249,202	20,431,710	11.96	123.873	117.216	-5.37
FARIBAULT	12,756,002	13,732,014	7.65	10,844,009	11,021,858	1.64	114.368	121.246	6.01
FILLMORE	10,964,890	11,491,378	4.80	8,063,882	8,597,445	6.62	135.680	131.801	-2.86
FREEBORN	20,069,890	20,250,571	0.90	16,560,244	16,852,654	1.77	117.819	115.979	-1.56
GOODHUE	52,709,961	54,348,810	3.11	47,522,059	49,628,541	4.43	110.567	109.107	-1.32
GRANT	5,291,935	5,678,528	7.31	4,161,060	4,360,727	4.80	122.792	126.166	2.75
HENNEPIN	1,472,811,142	1,566,963,828	6.39	1,083,653,617	1,137,730,147	4.99	135.488	136.010	0.39
HOUSTON	8,907,807	9,520,027	6.87	6,464,937	7,151,899	10.63	136.294	131.011	-3.88
HUBBARD	13,001,866	13,596,360	4.57	11,589,562	12,652,512	9.17	112.186	107.459	-4.21
ISANTI	16,028,614	17,965,844	12.09	10,891,345	12,282,631	12.77	146.248	145.361	-0.61

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TABLE 27
COMPARISON OF PAYABLE 1995 AND 1996 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*		
	1995	1996	PERCENT CHANGE	1995	1996	PERCENT CHANGE	1995	1996	PERCENT CHANGE
ITASCA	\$ 39,396,319	\$ 40,603,548	3.06	\$ 36,171,470	\$ 37,750,794	4.37	116.959	115.331	-1.39
JACKSON	11,539,968	12,401,376	7.46	10,125,073	10,657,643	5.26	113.520	115.554	1.79
KANABEC	6,473,864	6,870,941	6.13	4,415,024	4,735,610	7.26	146.790	143.875	-1.99
KANDIYOHI	28,277,640	30,530,447	7.97	22,094,878	23,483,230	6.28	128.952	132.078	2.42
KITTSON	7,261,543	7,464,231	2.79	6,629,976	6,941,278	4.70	109.526	107.510	-1.84
KOOCHICHING	10,315,197	10,058,821	-2.49	8,421,928	8,785,497	4.32	119.905	112.291	-6.35
LAC QUI PARLE	5,814,723	6,061,406	4.24	5,246,368	5,536,097	5.52	109.976	108.483	-1.36
LAKE	7,538,723	7,004,819	-7.08	4,956,769	5,448,739	9.93	166.299	142.893	-14.07
LAKEWOODS	2,917,833	3,065,732	5.07	2,084,653	2,230,658	7.00	139.463	137.061	-1.72
LE SUEUR	15,089,127	15,870,294	5.18	11,140,009	12,348,548	10.85	135.449	127.350	-5.98
LINCOLN	4,822,497	4,850,526	0.58	3,743,539	3,875,340	3.52	128.822	125.164	-2.84
LYON	17,454,927	18,865,455	8.08	15,467,827	16,703,925	7.99	112.235	112.225	-0.01
MCLEOD	20,349,253	21,528,599	5.80	14,634,186	15,835,484	8.21	138.990	135.952	-2.19
MAHNOMEN	4,142,277	4,185,263	1.04	2,544,822	2,615,331	2.77	162.355	159.505	-1.76
MARSHALL	8,580,808	8,945,078	4.25	8,477,448	9,338,436	10.16	99.772	96.453	-3.33
MARTIN	17,542,692	17,244,177	-1.70	16,215,065	16,619,045	2.49	107.095	102.790	-4.02
MEEKER	12,618,305	13,136,927	4.11	9,715,598	10,213,533	5.13	128.953	127.617	-1.04
MILLE LACS	12,745,199	13,352,349	4.76	7,515,378	8,147,372	8.41	168.566	162.611	-3.53
MORRISON	16,336,014	17,267,582	5.70	12,243,002	12,972,518	5.96	130.913	129.162	-1.34
MOWER	22,816,802	22,006,067	-3.55	16,953,367	17,920,984	5.71	134.853	122.817	-8.93
MURRAY	7,773,892	8,078,896	3.92	7,095,914	7,309,749	3.01	109.555	109.950	0.36
NICOLLET	18,534,852	19,429,343	4.83	13,896,522	15,156,763	9.07	130.410	125.426	-3.82
NOBLES	13,701,106	14,502,877	5.85	12,360,647	12,927,974	4.59	107.487	111.613	3.84
NORMAN	6,930,349	6,957,730	0.40	5,611,038	5,681,432	1.25	123.932	118.358	-4.50
OLMSTED	95,766,316	96,020,145	0.27	74,853,846	76,555,405	2.27	127.850	125.163	-2.10
OTTER TAIL	33,521,769	34,834,282	3.92	27,430,104	29,949,414	9.18	121.654	115.254	-5.26
PENNINGTON	7,368,672	7,496,239	1.73	4,557,571	4,996,947	9.64	161.680	149.655	-7.44
PINE	14,326,038	15,428,107	7.69	10,912,097	11,966,927	9.67	130.733	127.088	-2.79
PIPESTONE	6,597,897	6,923,183	4.93	4,896,693	5,218,231	6.57	134.742	132.673	-1.54
POLK	23,463,355	23,948,345	2.07	19,046,598	20,147,855	5.78	126.407	121.603	-3.80

TABLE 27
COMPARISON OF PAYABLE 1995 AND 1996 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*		
	1995	1996	PERCENT CHANGE	1995	1996	PERCENT CHANGE	1995	1996	PERCENT CHANGE
POPE	\$ 7,716,656	\$ 7,947,090	2.99	\$ 5,289,217	\$ 5,667,757	7.16	145.894	140.216	-3.89
RAMSEY	504,037,106	507,967,612	0.78	349,864,823	355,939,075	1.74	144.102	142.592	-1.05
RED LAKE	2,592,284	2,573,193	-0.74	1,986,916	2,210,350	11.25	126.089	111.943	-11.22
REDWOOD	13,243,539	14,057,398	6.15	11,442,118	11,798,227	3.11	115.034	118.342	2.88
RENVILLE	13,631,978	14,880,016	9.16	13,131,106	14,236,189	8.42	103.814	103.814	0.00
RICE	30,875,827	32,252,158	4.46	23,413,703	26,005,206	11.07	129.560	124.022	-4.27
ROCK	6,583,439	6,923,088	5.16	5,970,148	6,572,981	10.10	110.122	104.923	-4.72
ROSEAU	8,875,034	9,661,300	8.86	7,033,516	7,652,669	8.80	123.341	123.490	0.12
ST. LOUIS	124,549,385	128,022,513	2.79	89,893,631	95,074,406	5.76	142.927	138.213	-3.30
SCOTT	69,048,961	72,756,198	5.37	45,718,224	51,574,206	12.81	149.445	139.035	-6.97
SHERBURNE	48,478,239	52,157,121	7.59	56,299,643	59,430,507	5.56	84.982	86.591	1.89
SIBLEY	10,132,771	10,645,114	5.06	7,215,837	7,938,676	10.02	139.742	133.869	-4.20
STEARNS	81,460,032	83,062,108	1.97	62,753,331	67,226,166	7.13	127.453	121.104	-4.98
STEELE	20,258,714	21,014,923	3.73	17,614,132	19,608,904	11.32	115.014	113.774	-1.08
STEVENS	6,419,587	6,743,077	5.04	5,025,445	5,387,303	7.20	127.742	125.166	-2.02
SWIFT	7,521,587	7,485,174	-0.48	5,619,142	5,903,913	5.07	132.467	129.914	-1.93
TODD	11,027,148	11,876,385	7.70	6,843,661	7,231,524	5.67	159.280	162.583	2.07
TRAVERSE	4,724,354	4,843,018	2.51	4,077,392	4,372,851	7.25	115.867	110.752	-4.41
WABASHA	12,873,966	13,438,023	4.38	8,992,060	9,533,728	6.02	142.812	140.527	-1.60
WADENA	7,270,717	7,280,080	0.13	4,033,082	4,226,293	4.79	177.816	170.020	-4.38
WASECA	12,335,460	12,964,599	5.10	9,485,928	10,095,033	6.42	131.632	123.271	-6.35
WASHINGTON	160,152,776	168,690,525	5.33	123,640,255	136,155,065	10.12	128.193	122.434	-4.49
WATONWAN	8,067,970	8,631,195	6.98	6,445,584	6,555,840	1.71	122.544	129.242	5.47
WILKIN	6,112,752	6,114,873	0.03	5,356,163	5,432,085	1.42	115.648	114.271	-1.19
WINONA	25,034,649	26,412,875	5.51	20,477,900	21,968,433	7.28	122.502	120.481	-1.65
WRIGHT	60,581,137	64,067,774	5.76	52,246,308	56,615,978	8.36	113.761	110.687	-2.70
YELLOW MEDICINE	9,125,564	9,563,825	4.80	6,609,263	6,828,868	3.32	137.257	137.693	0.32
STATEWIDE TOTAL	\$ 4,299,672,554	\$ 4,521,295,501	5.15 %	3,284,131,741	\$ 3,484,180,281	6.09 %	130.675	128.602	-1.59 %

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

**TABLE 28
COMPARISON OF PAYABLE 1995 AND 1996
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX**

COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX			
		1995	1996	1995	1996			1995	1996	1995	1996		
AITKIN	AITKIN TWP	3,146	1,780	2,980	2,105	BLUE	JUDSON TWP	35,783	25,060	36,522	26,565		
	AITKIN	33,394	34,082	42,169	41,672		EARTH	RAPIDAN TWP	74,760	74,760	84,687	87,579	
	MCGREGOR	0	1,141	0	1,972			AMBOY	866	866	1,324	1,297	
	TOTAL	36,540	37,003	45,149	45,749			GOOD THUNDER	4,244	5,755	7,378	9,691	
ANOKA	ANOKA	807,636	1,112,106	991,434	1,378,892			LAKE CRYSTAL	37,243	37,480	50,092	51,008	
	ANDOVER	670,398	723,337	776,854	842,500			MADISON LAKE	10,427	12,915	13,508	16,219	
	CENTERVILLE	167,890	183,780	233,995	259,458			MANKATO	1,530,820	1,754,140	1,873,264	2,074,902	
	COLUMBIA HGHTS	1,034,134	852,412	1,444,273	1,031,697			MAPLETON	9,202	9,202	11,000	10,554	
	CIRCLE PINES	58,543	100,037	76,401	128,548			ST CLAIR	8,116	18,667	12,302	26,362	
	FRIDLEY	2,642,692	2,692,879	3,063,650	3,313,324			VERNON CENTER	39	39	63	67	
	COON RAPIDS	2,821,211	3,488,715	3,296,525	4,176,011			TOTAL	1,711,500	1,938,884	2,090,140	2,304,244	
	RAMSEY	1,100,506	1,265,908	1,264,824	1,480,971			BROWN	HANSKA	3,850	3,985	4,720	5,161
	LINO LAKES	259,960	307,790	349,462	403,741				NEW ULM	476,608	490,939	578,707	615,809
	HILLTOP	44,091	44,091	74,845	67,696				SLEEPY EYE	46,538	47,317	51,938	57,479
	BLAINE	2,232,727	2,199,752	2,647,263	2,668,473	SPRINGFIELD			45,722	44,443	81,030	82,743	
	SPRING LAKE PK	98,019	98,372	118,857	127,142	TOTAL	572,718		586,684	716,395	761,192		
	TOTAL	11,937,807	13,069,179	14,338,383	15,878,453	CARLTON	BARNUM	8,609	8,648	16,009	15,949		
	BECKER	DETROIT LAKES	353,762	360,444	495,334		501,835	CLOQUET	547,014	179,014	826,883	243,511	
LAKE PARK		20,833	20,874	29,927	31,726		MOOSE LAKE	18,739	18,739	28,431	27,540		
TOTAL		374,595	381,318	525,261	533,561	TOTAL	574,362	206,401	871,323	287,000			
BELTRAMI	BEMIDJI	156,384	164,960	227,869	240,155	CARVER	CARVER	16,724	33,944	29,473	58,777		
	BLACKDUCK	25,551	28,512	42,356	46,912		CHASKA	4,160,480	4,504,783	5,788,414	6,252,718		
	TOTAL	181,935	193,472	270,225	287,067		NORWOOD	34,991	61,372	60,039	94,248		
BENTON	FOLEY	68,330	75,941	109,554	113,070		VICTORIA	16,337	16,933	25,407	25,499		
	RICE	82,953	108,405	121,183	151,327		WACONIA	450,004	461,998	750,566	730,913		
	SAUK RAPIDS	1,007,314	1,112,532	1,380,836	1,449,885		WATERTOWN	72,802	73,392	106,206	104,303		
	SARTELL	130,717	164,477	169,513	201,292		YOUNG AMERICA	232,732	238,185	410,286	366,619		
	ST CLOUD	62,874	175,904	87,516	236,528		CHANHASSEN	4,340,074	4,641,423	6,499,744	6,941,295		
TOTAL	1,352,188	1,637,259	1,868,602	2,152,102	TOTAL	9,324,144	10,032,030	13,670,135	14,574,372				
BIG STONE	ORTONVILLE	12,977	12,863	18,616	18,171	CASS	PIKE BAY TWP	10,517	10,517	13,010	13,505		
	TOTAL	12,977	12,863	18,616	18,171		POWERS TWP	12,776	13,912	13,937	15,585		
BLUE	EARTH	JUDSON TWP	35,783	25,060	36,522		26,565	SHINGO BEE TWP	0	20,382	0	20,516	
		RAPIDAN TWP	74,760	74,760	84,687		87,579	WILSON TWP	21,545	22,005	21,870	22,972	
		AMBOY	866	866	1,324		1,297	CASS LAKE	10,661	10,661	16,623	17,222	
		GOOD THUNDER	4,244	5,755	7,378		9,691	PINE RIVER	7,659	10,930	9,458	15,050	
		LAKE CRYSTAL	37,243	37,480	50,092		51,008	WALKER	73,336	17,682	95,751	22,876	
		MADISON LAKE	10,427	12,915	13,508		16,219	TOTAL	136,494	106,089	170,649	127,726	
		MANKATO	1,530,820	1,754,140	1,873,264		2,074,902						
		MAPLETON	9,202	9,202	11,000		10,554						
		ST CLAIR	8,116	18,667	12,302	26,362							
		VERNON CENTER	39	39	63	67							

TABLE 28
COMPARISON OF PAYABLE 1995 AND 1996
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
		1995	1996	1995	1996			1995	1996	1995	1996
CHIPPEWA	MAYNARD	18,348	18,180	28,865	30,363	DAKOTA	FARMINGTON	283,950	359,152	386,264	473,130
	MONTEVIDEO	58,172	56,362	95,322	92,845		INVER GROVE HTS	647,402	977,874	771,508	1,019,813
	GRANITE FALLS	12,169	12,303	17,000	16,938		LAKEVILLE	1,288,809	1,040,850	1,511,274	1,137,353
	TOTAL	88,689	86,845	141,187	140,146		ROSEMOUNT	411,876	420,461	538,826	540,794
CHISAGO	CHISAGO CITY	243,583	94,997	351,921	123,857	SOUTH ST PAUL	1,424,892	1,416,425	1,971,082	1,663,720	
	HARRIS	0	8,779	0	13,114	WEST ST PAUL	279,131	292,222	335,388	336,860	
	LINDSTROM	12,238	12,238	17,495	15,504	MENDOTA HGHTS	1,164,792	1,584,231	1,370,900	1,775,500	
	NORTH BRANCH	133,292	365,435	187,506	500,004	BURNSVILLE	1,693,005	1,939,173	2,274,614	2,496,823	
	RUSH CITY	163,860	193,937	283,556	334,799	APPLE VALLEY	2,022,099	2,177,978	2,438,753	2,605,820	
	WYOMING	57,548	58,464	81,245	78,662	EAGAN	593,573	333,708	703,030	383,319	
	TOTAL	852,787	733,850	1,235,877	1,065,940	HASTINGS	241,043	255,882	313,834	320,396	
CLAY	DILWORTH	217,580	266,651	335,754	398,678	TOTAL	10,050,572	10,797,956	12,615,473	12,753,528	
	MOORHEAD	1,190,549	1,151,353	1,649,125	1,562,662	DODGE	CLAREMONT	6,467	10,610	7,607	13,415
	TOTAL	1,408,129	1,418,004	1,984,879	1,961,340	DODGE CENTER	192,172	206,005	291,779	314,671	
CLEAR-WATER	BAGLEY	23,226	21,245	36,989	35,572	HAYFIELD	35,265	35,269	56,786	54,880	
	TOTAL	23,226	21,245	36,989	35,572	KASSON	72,593	88,088	88,966	114,787	
COOK	TOFTE TWP	11,472	52,088	11,622	51,460	TOTAL	306,497	339,972	445,138	497,753	
	LUTSEN TWP	52,609	47,962	50,788	45,381	DOUGLAS	CARLOS TWP	38,672	47,554	45,116	52,247
	UNORG. TWP	0	164	0	151	HUDSON TWP	26,704	41,286	34,149	49,043	
	TOTAL	64,081	100,214	62,410	96,992	ALEXANDRIA	171,362	201,697	222,754	246,334	
COTTON-WOOD	WINDOM	61,122	75,553	88,975	102,147	BRANDON	1,641	1,947	2,264	2,726	
	TOTAL	61,122	75,553	88,975	102,147	EVANSVILLE	11,183	11,741	14,671	14,878	
CROW WING	IRONDALE TWP	498,804	498,970	576,034	557,624	OSAKIS	10,742	13,347	16,140	19,134	
	BAXTER	137,443	156,702	170,282	177,756	TOTAL	260,304	317,572	335,094	384,362	
	BRAINERD	226,403	231,575	287,636	270,709	FARIBAULT	BLUE EARTH	126,478	139,767	178,000	202,810
	CROSBY	33,927	23,683	53,585	39,942	BRICELYN	14,569	14,569	19,141	20,852	
	DEERWOOD	32,788	32,788	46,150	43,642	FROST	2,044	2,343	4,040	4,802	
	GARRISON	0	3,712	0	3,711	WELLS	69,021	82,830	86,467	112,495	
	MANHATTAN BCH	4,357	5,989	3,911	5,671	WINNEBAGO	6,674	77,449	9,511	113,830	
	NISSWA	96,515	175,743	113,820	186,018	TOTAL	218,786	316,958	297,159	454,789	
	PEQUOT LAKES	4,224	4,224	4,765	4,602	FILLMORE	HARMONY	41,884	41,729	65,858	72,872
	CROSSLAKE	62,317	77,111	56,454	69,803	LANESBORO	44	4,817	71	7,441	
	TOTAL	1,096,778	1,210,497	1,312,637	1,359,478	PRESTON	2,355	2,665	3,998	4,499	
					RUSHFORD	116,552	115,428	164,597	157,734		
					SPRING VALLEY	22,245	15,587	33,203	23,472		
					WYKOFF	1,113	2,224	1,598	3,024		
					CHATFIELD	11,894	9	18,243	13		
					TOTAL	196,087	182,459	287,568	269,055		

**TABLE 28
COMPARISON OF PAYABLE 1995 AND 1996
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX**

COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
		1995	1996	1995	1996			1995	1996	1995	1996
FREEBORN	ALBERT LEA	441,595	342,251	546,765	419,839	HENNEPIN (cont.)	ST ANTHONY	351,362	352,352	476,685	525,500
	HOLLANDALE	4,264	4,264	5,586	5,645		TOTAL	89,773,769	92,680,910	124,456,320	128,469,386
	TOTAL	445,859	346,515	552,351	425,484	HOUSTON	CALEDONIA	11,762	12,033	16,443	16,519
GOODHUE	CANNON FALLS	303,988	384,600	373,729	478,096	HOUSTON	HOUSTON	8,422	8,422	13,389	13,216
	GOODHUE	0	676	0	1,059	LACRESCENT	TOTAL	17,177	33,141	24,764	45,727
	KENYON	49,450	58,537	73,433	66,929	HUBBARD	PARK RAPIDS	14,456	224,711	16,774	239,526
	RED WING	919,222	1,027,025	1,011,926	1,116,777	TOTAL	14,456	224,711	16,774	239,526	
	ZUMBROTA	130,954	154,542	140,731	183,798	ISANTI	CAMBRIDGE	214,541	489,166	342,360	781,536
	PINE ISLAND	109,642	167,108	159,207	224,607	ISANTI	ISANTI	34,045	21,600	51,540	32,654
TOTAL	1,513,256	1,792,488	1,759,026	2,071,266	BRAHAM	TOTAL	60,764	65,935	112,911	117,097	
HENNEPIN	BROOKLYN CTR	1,165,933	1,230,055	1,769,455	1,641,248	TOTAL	309,350	576,701	506,811	931,287	
	CHAMPLIN	641,163	924,828	824,504	1,175,197	ITASCA	ITASCA UNOR	77,352	79,933	83,182	84,165
	CRYSTAL	974,307	1,152,287	1,343,277	1,565,393	GRAND RAPIDS	GRAND RAPIDS	697,550	710,901	909,095	933,170
	DEEPHAVEN	118,560	121,780	160,341	163,297	LAPRAIRIE	LAPRAIRIE	56,261	56,261	86,234	81,196
	EDINA	5,162,771	4,777,670	6,428,734	6,119,988	NASHWAUK	NASHWAUK	2,995	4,127	3,320	4,008
	GOLDEN VALLEY	2,892,193	2,933,114	4,150,423	4,161,692	TOTAL	834,158	851,222	1,081,831	1,102,539	
	HOPKINS	1,021,176	1,003,894	1,496,758	1,450,506	JACKSON	DES MOINES TWP	218,721	251,790	236,873	276,402
	LONG LAKE	219,979	226,788	312,716	309,913	JACKSON	JACKSON	150,629	160,040	207,781	223,898
	MAPLE PLAIN	96,927	95,959	134,433	126,220	LAKEFIELD	LAKEFIELD	0	29,362	0	40,609
	MOUND	187,641	187,641	250,456	241,524	TOTAL	369,350	441,192	444,654	540,909	
	OSSEO	130,568	167,645	181,223	226,614	KANABEC	MORA	108,056	26,705	160,163	38,662
	RICHFIELD	2,219,234	2,624,998	3,121,229	3,710,965	OGILVIE	OGILVIE	6,166	6,103	8,709	8,832
	ROBBINSDALE	1,223,301	1,226,699	1,620,837	1,603,332	TOTAL	114,222	32,808	168,872	47,494	
	ROGERS	492,672	448,638	596,931	529,922	KANDIYOHI	NEW LONDON	56,847	59,520	80,448	85,397
	ST LOUIS PARK	2,929,643	3,473,270	3,994,656	4,866,572	SPICER	SPICER	101,593	111,112	142,209	162,174
	SPRING PARK	189,292	189,315	262,357	259,653	WILLMAR	WILLMAR	385,049	529,498	506,277	698,740
	WAYZATA	736,541	784,513	937,683	994,731	TOTAL	543,489	700,130	728,934	946,311	
	BLOOMINGTON	14,858,999	15,074,956	18,866,152	18,567,602	KITTSOON	HALLOCK	0	28	0	34
	NEW HOPE	1,294,802	1,300,814	1,740,603	1,727,139	TOTAL	0	28	0	34	
	MAPLE GROVE	2,232,946	2,257,062	3,086,825	3,046,763	KOOCHI-	INT'L FALLS	2,032,433	2,038,889	2,524,443	2,336,444
	MEDINA	267,936	260,136	312,138	305,915	CHING	TOTAL	2,032,433	2,038,889	2,524,443	2,336,444
	PLYMOUTH	4,673,782	3,793,659	5,961,276	4,693,365						
	BROOKLYN PARK	3,986,377	5,348,427	5,696,498	7,629,903						
MINNETONKA	887,330	1,044,637	1,097,068	1,309,704							
SHOREWOOD	22,195	166,094	30,778	229,700							
CORCORAN	111,306	117,175	139,049	145,175							
EDEN PRAIRIE	144,875	156,302	196,827	217,574							
CHANHASSEN	0	49,317	0	68,994							
DAYTON	115,189	133,643	152,913	180,578							
MINNEAPOLIS	40,424,769	41,057,242	59,113,495	60,674,707							

TABLE 28
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COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
		1996	1996	1996	1996			1996	1996	1996	1996
LAC QUI	DAWSON	23,723	21,608	28,638	27,294	MILLE	KATHIO TWP	53,684	74,192	90,068	119,107
PARLE	MADISON	2,443	2,351	3,426	3,085	LACS	SO HARBOR TWP	77,139	133,341	126,978	209,692
	TOTAL	26,166	23,959	32,064	30,379		ISLE	8,074	8,366	16,531	16,431
							MILACA	96,745	93,412	165,871	160,894
LAKE	SILVER CR TWP	221,857	235,045	358,080	319,271		ONAMIA	2,784	695	5,131	1,161
	TWO HARBORS	40,908	55,547	69,664	86,119		WAHKON	0	279	0	450
	SILVER BAY	836	1,266	1,652	2,206		PRINCETON	206,108	191,740	368,554	332,897
	TOTAL	263,601	291,858	429,396	407,596		TOTAL	444,534	502,025	773,133	840,632
LE SUEUR	LECENTER	30,585	35,801	41,948	46,438	MORRISON	PIERZ TWP	21,894	25,657	27,970	30,031
	LESUEUR	169,174	172,215	255,060	234,910		LITTLE FALLS	342,214	275,500	483,038	384,664
	WATERVILLE	0	2,856	0	4,507		PIERZ	15,426	15,773	20,891	19,984
	ELYSIAN	1,060	1,207	1,931	1,894		ROYALTON	11,842	20,025	18,136	33,882
	NEW PRAGUE	14,253	21,420	22,349	33,603		UPSALA	4,799	3,325	6,703	4,307
	TOTAL	215,072	233,499	321,288	321,352		MOTLEY	7,186	11,604	10,155	16,333
							TOTAL	403,361	351,884	566,893	489,201
LYON	COTTONWOOD	15,966	37,103	20,770	48,284	MOWER	AUSTIN	471,831	489,643	645,629	588,306
	MARSHALL	1,280,943	1,328,727	1,488,366	1,573,665		DEXTER	12,080	12,714	16,365	16,615
	TOTAL	1,296,909	1,365,830	1,509,136	1,621,949		GRAND MEADOW	1,964	3,359	2,348	3,358
							TOTAL	485,875	505,716	664,342	608,279
MCLEOD	GLENCOE	330,385	388,382	459,718	530,934	MURRAY	SLAYTON	10,628	10,346	12,614	12,246
	HUTCHINSON	260,830	271,059	386,743	387,444		TOTAL	10,628	10,346	12,614	12,246
	PLATO	16,284	2,160	21,684	2,730	NICOLLET	LAFAYETTE	15,417	15,417	27,648	26,572
	WINSTED	27,124	35,351	39,242	52,643		NICOLLET	11,068	10,782	15,085	14,682
	TOTAL	634,623	696,952	907,387	973,751		NO MANKATO	334,765	383,222	438,311	481,787
							ST PETER	116,482	127,329	170,777	178,098
MAHNO-MEN	MAHNOMEN	23,338	25,090	39,720	42,756		TOTAL	477,732	536,750	651,821	701,139
	WAUBUN	12,062	11,777	24,989	22,542	NOBLES	ADRIAN	12,873	10,994	18,330	14,937
	TOTAL	35,400	36,867	64,709	65,298		WORTHINGTON	513,598	464,451	613,572	568,869
							TOTAL	526,471	475,445	631,902	583,806
MARTIN	DUNNELL	7,332	0	13,032	0	NORMAN	ADA	18,606	0	25,252	0
	FAIRMONT	209,462	322,432	257,978	379,325		HALSTAD	2,379	14,377	4,069	25,817
	TRUMAN	17,852	23,472	19,564	24,150		TOTAL	18,985	14,377	29,321	25,817
	WELCOME	44,187	44,187	68,129	67,629						
	TOTAL	278,833	390,091	358,703	471,104						
MEEKER	DASSEL	23,166	22,804	32,131	32,281						
	LITCHFIELD	26,070	30,939	34,628	41,458						
	WATKINS	1,431	0	2,310	0						
	EDEN VALLEY	6,471	6,582	9,081	9,317						
	TOTAL	57,138	60,325	78,150	83,056						

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TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX	
		1995	1996	1995	1996			1995	1996	1995	1996
OLMSTED	BYRON	104,082	107,376	154,788	163,292	RAMSEY (cont.)	VADNAIS HGHTS	1,355,779	1,112,269	1,852,388	1,422,945
	ROCHESTER	2,892,573	2,887,648	3,745,306	3,682,483		MOUNDS VIEW	1,564,191	1,698,989	2,214,439	2,326,747
	STEWARTVILLE	112,749	133,366	143,182	143,653		ST PAUL	10,388,009	9,467,266	15,793,964	14,495,148
	CHATFIELD	0	10,116	0	14,121		ST ANTHONY	234,860	251,907	332,767	388,295
	TOTAL	3,109,404	3,138,506	4,043,276	4,003,549		WHITE BEAR LK	1,368,798	1,445,488	1,907,727	1,858,992
OTTER TAIL	FERGUS FALLS	395,360	453,266	503,044	548,493	RED LAKE	TOTAL	24,903,019	25,328,629	35,979,546	35,783,700
	HENNING	23,212	20,408	40,896	35,115		RED LAKE FALLS	8,246	9,078	13,102	13,834
	NEW YORK MILLS	11,390	11,459	15,104	11,954	TOTAL	8,246	9,078	13,102	13,834	
	PELICAN RAPIDS	67,995	88,141	93,314	117,020	REDWOOD	MORGAN	3,828	3,828	5,356	5,526
	PERHAM	146,289	203,920	201,828	264,319		REDWOOD FALLS	208,922	208,818	303,585	309,827
TOTAL	644,246	777,194	854,186	976,901	WABASSO		10,249	0	13,826	0	
PINE	HINCKLEY	238,261	228,983	331,647	319,580	TOTAL	222,999	212,646	322,767	315,353	
	PINE CITY	110,448	134,331	142,540	170,852	RENVILLE	BIRD ISLAND	41,394	42,657	44,294	49,023
	SANDSTONE	12	2,392	21	4,069		FAIRFAX	1,173	1,341	1,400	1,665
	TOTAL	348,721	365,706	474,208	494,501		HECTOR	4,360	4,342	7,399	7,809
PIPESTONE	EDGERTON	22,010	16,756	29,642	24,319		MORTON	16,325	16,257	27,815	25,897
	PIPESTONE	151,580	155,434	216,484	220,806		OLIVIA	185,918	182,615	225,846	234,483
	TOTAL	173,590	172,190	246,126	245,125	RENVILLE	12,345	28,034	23,069	48,431	
POLK	CROOKSTON	108,052	124,027	165,479	181,884	TOTAL	261,515	275,246	329,823	367,308	
	E GRAND FORKS	126,191	123,292	162,963	159,624	RICE	WALCOTT TWP	43,340	43,672	43,138	43,075
	FOSSTON	67,441	64,516	96,147	88,378		DUNDAS	128,618	140,776	157,837	161,245
	GULLY	3,434	2,454	4,436	3,020		FARIBAULT	566,155	736,399	837,926	989,926
	TOTAL	305,118	314,289	429,025	432,906		MORRISTOWN	2,859	2,859	4,037	3,601
POPE	GLENWOOD	34,059	34,069	62,962	62,442		NORTHFIELD	525,293	482,657	640,490	545,050
	STARBUCK	38,132	32,214	67,128	53,774	TOTAL	1,266,265	1,406,363	1,683,428	1,742,897	
	TOTAL	72,191	66,283	130,090	116,216	ROCK	HILLS	4,434	4,434	5,720	5,212
RAMSEY	WHITE BEAR TWP	824,326	999,009	1,111,722	1,247,529		LUVERNE	98,644	109,345	116,757	123,648
	NEW BRIGHTON	1,784,355	2,060,220	2,364,352	2,665,461		TOTAL	103,078	113,779	122,477	128,860
	NORTH ST PAUL	139,670	146,641	199,305	190,892	ROSEAU	WARROAD	87,732	122,375	115,004	162,805
	ROSEVILLE	4,793,226	5,631,444	6,678,742	7,734,496		TOTAL	87,732	122,375	115,004	162,805
	FALCON HEIGHTS	181,395	180,888	254,035	253,701	ST. LOUIS	WHITE TWP	29,414	47,560	29,013	46,851
	LAUDERDALE	151,880	153,455	227,698	230,457		AURORA	35,701	33,194	64,650	57,408
	ARDEN HILLS	43,011	92,748	56,939	119,884		BIWABIK	0	3,603	0	6,931
	LITTLE CANADA	433,525	405,747	636,053	597,391		CHISHOLM	0	14,541	0	22,254
	MAPLEWOOD	1,043,576	1,040,877	1,551,664	1,413,882		ELY	15	2,848	26	4,974
	SHOREVIEW	596,418	641,681	797,751	837,880						

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TABLE 28
COMPARISON OF PAYABLE 1995 AND 1996
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		
		1995	1996	1995	1996			1995	1996	1995	1996	
ST. LOUIS (cont.)	EVELETH	33,368	39,101	48,453	55,218	STEARNS (cont.)	WAITE PARK	1,080,945	1,133,804	1,400,029	1,390,032	
	HERMANTOWN	52,079	179,208	77,498	259,548		SARTELL	21,004	21,004	25,419	23,958	
	HIBBING	158,654	163,227	225,195	229,080		ST CLOUD	2,684,976	3,051,467	3,432,937	3,699,113	
	MT IRON	94,380	103,287	117,080	118,704		TOTAL	4,390,299	4,850,031	5,754,562	6,027,312	
	ORR	0	1	0	1		STEELE	OWATONNA	1,138,550	1,126,328	1,311,104	1,167,611
	PROCTOR	18,205	28,460	26,806	42,049			BLOOMING PRAIRI	12,626	12,630	17,290	17,346
	VIRGINIA	451,793	478,335	631,823	622,265			TOTAL	1,151,176	1,138,958	1,328,394	1,184,957
	HOYT LAKES	2,756	2,756	4,397	4,241			STEVENS	MORRIS TWP	23,439	23,439	26,607
	DULUTH	6,425,663	6,759,285	9,040,246	9,352,235		CHOKIO		2,904	2,904	4,069	4,111
	TOTAL	7,302,028	7,855,406	10,265,187	10,821,759		MORRIS		67,876	70,809	90,778	92,793
TOTAL	7,302,028	7,855,406	10,265,187	10,821,759	TOTAL	94,219	97,152		121,454	122,069		
SCOTT	BELLE PLAINE	7,262	21,291	11,823	30,445	SWIFT	TORNING TWP	0	9,068	0	10,752	
	JORDAN	197,603	218,405	326,681	310,764		APPLETON	77,537	51,338	134,227	82,488	
	PRIOR LAKE	27,986	76,066	43,757	109,673		BENSON	146,713	152,280	212,342	211,550	
	SAVAGE	1,039,536	1,171,365	1,692,580	1,751,312		TOTAL	224,250	212,686	346,569	304,790	
	SHAKOPEE	1,730,528	1,511,142	2,641,681	2,112,581	TODD	BROWERVILLE	12,238	12,199	24,229	23,020	
	NEW PRAGUE	43,433	60,235	71,850	96,843		LONG PRAIRIE	178,854	178,854	278,955	309,160	
	TOTAL	3,046,348	3,058,504	4,788,372	4,411,618		STAPLES	13,471	10,434	26,088	20,108	
SHER- BURNE	HAVEN TWP	0	17,185	0	14,132	TOTAL	204,563	201,487	329,272	352,288		
	BECKER	1,181,727	1,188,972	856,610	891,836	TRAVERSE	BROWNS VALLEY	12,785	12,745	25,902	24,189	
	BIG LAKE	215,314	228,447	240,454	259,351		WHEATON	0	449	0	684	
	ELK RIVER	571,376	333,668	595,642	345,336	TOTAL	12,785	13,194	25,902	24,873		
	ZIMMERMAN	51,966	59,148	65,416	74,743	WABASHA	MAZEPPA	1,927	2,452	2,507	3,405	
	TOTAL	2,020,383	1,827,420	1,758,122	1,585,398		PLAINVIEW	145,125	142,909	241,141	230,788	
SIBLEY	ARLINGTON	36,470	37,122	68,964	65,600		WABASHA	47,309	72,598	75,949	113,370	
	GAYLORD	193,940	196,041	296,480	293,807		LAKE CITY	204,250	212,484	273,840	281,150	
	GIBBON	12,771	12,771	20,985	21,174	TOTAL	398,611	430,443	593,437	628,713		
	HENDERSON	4,769	4,957	8,422	7,898	WADENA	MENAHGA	6,795	10,604	13,553	20,566	
	WINTHROP	8,723	123,401	15,237	209,883		VERNDALE	0	15,582	0	37,416	
	TOTAL	256,673	374,292	410,088	598,362		WADENA	40,244	42,047	70,347	68,034	
TOTAL	256,673	374,292	410,088	598,362	TOTAL		47,039	68,233	83,900	126,016		
STEARNS	ST AUGUSTA TWP	0	224	0	244	WASECA	WALDORF	2,439	2,399	2,978	2,935	
	ST CLOUD TWP	36,216	39,551	40,314	40,473		WASECA	19,587	13,743	28,734	18,207	
	ALBANY	117,979	92,803	177,050	133,099		TOTAL	22,026	16,142	31,712	21,142	
	AVON	120,646	123,648	171,426	169,422		STEARNS (cont.)	ST AUGUSTA TWP	0	224	0	244
	BROOTEN	10,281	11,120	19,490	20,586	ST CLOUD TWP		36,216	39,551	40,314	40,473	
	COLD SPRING	78,708	111,249	108,157	153,597	ALBANY		117,979	92,803	177,050	133,099	
	KIMBALL	7,914	13,171	12,181	20,400	AVON		120,646	123,648	171,426	169,422	
	MELROSE	55,389	49,377	67,544	59,172	BROOTEN		10,281	11,120	19,490	20,586	
	PAYNESVILLE	72,674	65,458	127,087	103,216	COLD SPRING		78,708	111,249	108,157	153,597	
	ST JOSEPH	0	2,627	0	3,082	KIMBALL		7,914	13,171	12,181	20,400	
	SAUK CENTRE	103,567	134,528	172,928	210,918	MELROSE		55,389	49,377	67,544	59,172	

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TABLE 28
COMPARISON OF PAYABLE 1995 AND 1996
TAX INCREMENT FINANCING TAX CAPACITY AND INCREMENT TAX

COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		COUNTY	CITY or TOWN	TAX CAPACITIES		INCREMENT TAX		
		1995	1996	1995	1996			1995	1996	1995	1996	
WASHING- TON	MAY TWP	261,392	311,009	323,868	356,937	YELLOW	CANBY	5,039	5,054	7,790	7,537	
	NEW SCANDIA TW	211,770	226,153	256,924	252,504		MEDICINE	CLARKFIELD	5,561	5,517	10,416	10,380
	STILLWATER TWP	54,580	58,399	65,307	67,492			GRANITE FALLS	84,895	84,837	129,412	137,006
	AFTON	5,005	4,821	5,757	5,445			TOTAL	95,495	100,108	147,618	154,923
	BAYPORT	173,102	170,601	249,005	237,758		STATEWIDE TOTAL					
	FOREST LAKE	674,559	781,917	770,955	845,238			203,291,153	213,579,734	276,845,444	286,308,636	
	MAHTOMEDI	86,535	98,533	113,370	127,714							
	NEWPORT	439,902	493,023	608,767	673,972							
	ST PAUL PARK	269,807	281,356	339,777	326,579							
	STILLWATER	1,177,177	1,488,550	1,556,768	1,993,612							
	OAK PARK HTS	167,668	155,088	212,685	192,463							
	COTTAGE GROVE	513,823	566,828	688,992	703,966							
	WOODBURY	1,495,910	1,770,700	1,945,148	2,120,437							
	OAKDALE	1,001,348	1,208,226	1,379,024	1,517,197							
	TOTAL	6,532,578	7,615,204	8,516,347	9,421,314							
WATON- WAN	MADELIA	61,547	57,118	104,217	102,882							
	ST JAMES	171,705	167,344	218,143	221,269							
	TOTAL	233,252	224,462	322,360	324,151							
WILKIN	BRECKENRIDGE	26,367	25,702	32,177	31,739							
	TOTAL	26,367	25,702	32,177	31,739							
WINONA	GOODVIEW	289,941	395,848	376,996	501,088							
	LEWISTON	34,792	40,434	48,640	59,680							
	ST CHARLES	57,250	57,432	75,140	68,984							
	WINONA	640,574	672,073	800,026	825,191							
	TOTAL	1,022,557	1,165,787	1,300,802	1,454,943							
WRIGHT	ALBERTVILLE	103,614	103,563	130,047	132,677							
	ANNANDALE	266,774	266,569	337,077	325,529							
	BUFFALO	1,198,997	1,232,630	1,431,183	1,397,667							
	COKATO	158,860	167,789	180,565	186,031							
	DELANO	141,137	137,094	146,750	139,578							
	HOWARD LAKE	95,029	104,884	114,173	122,079							
	MAPLE LAKE	83,019	93,365	111,602	120,217							
	MONTICELLO	515,812	568,077	576,621	628,185							
	MONTROSE	10,903	10,903	14,730	14,119							
	ST MICHAEL	69,086	73,805	79,439	85,923							
	HANOVER	17,676	22,666	21,120	25,732							
	ROCKFORD	38,124	183,473	49,069	238,091							
	TOTAL	2,699,031	2,964,818	3,192,376	3,415,828							

SECTION III

Current Year Tax Capacity

And Market Valuation Data:

1995 Assessment

TABLE 29
1995 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY
PART A

COUNTY	REAL PROPERTY MARKET VALUATION						
	FARM				ALL OTHER		
	ACRES	LAND	BUILDINGS	TOTAL	LAND	BUILDINGS	TOTAL
AITKIN	288,416	57,685,575	43,635,050	101,320,625	242,043,725	277,327,550	519,371,275
ANOKA	89,573	83,288,450	77,877,950	161,166,400	2,339,616,750	6,512,711,250	8,852,328,000
BECKER	516,678	165,303,800	84,982,900	250,286,700	221,601,900	492,217,100	713,819,000
BELTRAMI	350,035	62,473,900	45,151,100	107,625,000	178,633,600	461,135,700	639,769,300
BENTON	224,295	103,433,900	80,970,400	184,404,300	164,672,400	537,685,500	702,357,900
BIG STONE	298,439	154,770,300	17,636,600	172,406,900	14,933,600	53,721,000	68,654,600
BLUE EARTH	446,410	584,895,500	98,136,600	683,032,100	236,310,700	1,004,274,600	1,240,585,300
BROWN	373,070	456,983,400	66,027,100	523,010,500	94,111,400	425,497,800	519,609,200
CARLTON	182,267	38,465,900	39,894,800	78,360,700	138,932,200	539,307,700	678,239,900
CARVER	186,061	227,388,800	105,077,000	332,465,800	600,876,700	1,731,256,400	2,332,133,100
CASS	265,902	52,679,440	32,627,228	85,306,668	531,988,760	644,551,672	1,176,540,432
CHIPPEWA	352,090	359,036,656	34,792,556	393,829,212	27,867,144	160,627,044	188,494,188
CHISAGO	205,553	113,228,500	130,675,200	243,903,700	241,086,500	730,118,200	971,204,700
CLAY	614,125	404,829,700	65,262,200	470,091,900	157,732,900	798,829,600	956,562,500
CLEARWATER	307,792	59,730,000	37,636,900	97,366,900	21,132,900	111,279,700	132,412,600
COOK	1,567	737,300	799,300	1,536,600	151,982,500	185,644,300	337,626,800
COTTONWOOD	393,287	420,660,100	45,762,300	466,422,400	18,895,400	127,018,300	145,913,700
CROW WING	185,546	50,663,642	49,454,950	100,118,592	839,788,058	1,410,180,013	2,249,968,071
DAKOTA	233,644	250,032,100	129,917,382	379,949,482	3,135,516,100	9,829,273,518	12,964,789,618
DODGE	268,493	271,046,600	74,745,300	345,791,900	57,218,300	238,399,700	295,618,000
DOUGLAS	348,512	135,006,300	67,445,600	202,451,900	302,051,800	671,993,300	974,045,100
FARIBAUT	441,650	571,171,200	52,936,600	624,107,800	28,118,600	175,405,200	203,523,800
FILLMORE	528,505	345,840,900	87,434,400	433,275,300	42,744,400	212,164,900	254,909,300
FREEBORN	424,593	462,206,900	88,585,000	550,791,900	110,896,900	461,355,300	572,252,200
GOODHUE	433,117	417,565,200	148,755,700	566,320,900	266,064,400	1,344,611,000	1,610,675,400
GRANT	329,314	225,056,100	26,328,000	251,384,100	15,945,500	58,763,200	74,708,700
HENNEPIN	85,318	169,296,700	109,936,400	279,233,100	13,340,812,240	35,362,321,420	48,703,133,660
HOUSTON	322,428	174,965,600	60,043,700	235,009,300	77,021,700	252,945,000	329,966,700
HUBBARD	164,633	44,014,000	33,304,500	77,318,500	222,637,200	382,496,900	605,134,100
ISANTI	233,826	107,487,800	132,643,600	240,131,400	136,530,500	460,073,400	596,603,900
ITASCA	113,743	25,091,645	27,325,851	52,417,496	383,275,738	1,089,796,349	1,473,072,087

TABLE 29
1995 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY
PART A

COUNTY	REAL PROPERTY MARKET VALUATION						
	FARM				ALL OTHER		
	ACRES	LAND	BUILDINGS	TOTAL	LAND	BUILDINGS	TOTAL
JACKSON	429,604	565,344,600	60,210,100	625,554,700	23,295,700	126,967,300	150,263,000
KANABEC	227,254	64,698,800	57,502,400	122,201,200	54,901,100	172,172,900	227,074,000
KANDIYOHI	440,313	363,128,200	78,298,500	441,426,700	292,826,600	721,762,600	1,014,589,200
KITTSOON	601,168	257,796,200	28,803,500	286,599,700	7,714,600	68,975,000	76,689,600
KOOCHICHING	138,975	19,180,450	16,194,050	35,374,500	84,590,050	288,603,350	373,193,400
LAC QUI PARLE	454,965	319,471,842	34,102,631	353,574,473	13,001,958	67,721,869	80,723,827
LAKE	1,814	265,200	476,500	741,700	99,965,100	219,323,850	319,288,950
LAKEWOODS	146,990	23,559,800	12,675,900	36,235,700	38,042,600	67,643,900	105,686,500
LE SUEUR	261,911	258,694,400	66,530,800	325,225,200	126,422,900	422,996,500	549,419,400
LINCOLN	324,731	160,252,400	27,212,800	187,465,200	9,620,900	54,860,000	64,480,900
LYON	426,108	379,375,100	54,461,600	433,836,700	74,268,900	443,396,500	517,665,400
MCLEOD	292,422	268,913,500	76,512,700	345,426,200	141,070,300	592,459,600	733,529,900
MAHNOMEN	241,608	79,179,300	17,177,300	96,356,600	15,194,800	54,810,600	70,005,400
MARSHALL	929,684	363,389,600	51,804,000	415,193,600	15,706,100	92,650,300	108,356,400
MARTIN	437,484	569,148,500	76,139,700	645,288,200	53,658,000	338,037,400	391,695,400
MEEKER	353,938	233,716,400	78,275,600	311,992,000	121,759,100	293,269,800	415,028,900
MILLE LACS	194,811	71,639,900	57,325,700	128,965,600	109,737,900	303,503,700	413,241,600
MORRISON	565,906	162,079,000	145,741,800	307,820,800	145,103,500	410,397,400	555,500,900
MOWER	433,366	444,133,300	78,891,900	523,025,200	116,941,400	571,333,200	688,274,600
MURRAY	434,268	376,047,900	46,008,500	422,056,400	25,734,600	100,452,100	126,186,700
NICOLLET	262,038	334,517,400	58,778,000	393,295,400	124,564,800	511,704,700	636,269,500
NOBLES	440,585	474,171,400	56,544,000	530,715,400	68,098,600	294,015,200	362,113,800
NORMAN	540,644	318,028,900	32,593,900	350,622,800	11,371,300	64,653,500	76,024,800
OLMSTED	371,899	304,967,200	172,679,700	477,646,900	672,700,100	2,868,153,700	3,540,853,800
OTTER TAIL	1,081,490	366,519,400	161,338,500	527,857,900	435,855,100	920,029,400	1,355,884,500
PENNINGTON	372,059	92,429,700	29,684,500	122,114,200	24,533,900	144,836,700	169,370,600
PINE	384,876	105,095,900	85,385,100	190,481,000	195,840,100	322,448,900	518,289,000
PIPESTONE	288,425	212,917,100	34,020,700	246,937,800	22,551,700	108,271,900	130,823,600
POLK	1,188,307	689,492,300	90,427,900	779,920,200	89,112,700	419,727,300	508,840,000
POPE	386,487	165,931,000	42,311,300	208,242,300	43,591,800	150,186,200	193,778,000
RAMSEY	1,535	9,872,800	2,671,900	12,544,700	2,605,385,900	13,732,750,400	16,338,136,300

TABLE 29
1995 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY
PART A

COUNTY	REAL PROPERTY MARKET VALUATION						
	FARM				ALL OTHER		
	ACRES	LAND	BUILDINGS	TOTAL	LAND	BUILDINGS	TOTAL
RED LAKE	262,678	64,002,400	18,295,400	82,297,800	3,938,800	29,689,500	33,628,300
REDWOOD	543,225	607,311,500	62,506,100	669,817,600	33,422,100	196,389,100	229,811,200
RENVILLE	608,531	764,427,400	83,289,400	847,716,800	38,207,500	187,124,200	225,331,700
RICE	290,185	317,387,200	134,520,400	451,907,600	276,270,700	902,007,700	1,178,278,400
ROCK	299,698	309,637,400	38,274,400	347,911,800	20,382,900	126,658,400	147,041,300
ROSEAU	708,507	176,066,600	62,585,800	238,652,400	37,900,700	197,856,200	235,756,900
ST. LOUIS	166,937	24,628,199	35,599,401	60,227,600	1,014,323,409	3,826,107,391	4,840,430,800
SCOTT	163,918	208,752,300	159,743,300	368,495,600	682,342,700	1,823,614,600	2,505,957,300
SHERBURNE	193,701	116,033,177	169,688,300	285,721,477	374,184,433	1,670,088,360	2,044,272,793
SIBLEY	362,015	400,004,000	67,208,400	467,212,400	34,496,400	158,960,900	193,457,300
STEARNS	759,166	371,966,700	240,011,100	611,977,800	717,991,200	2,311,046,700	3,029,037,900
STEELE	257,471	291,195,300	73,653,600	364,848,900	157,254,200	653,654,900	810,909,100
STEVENS	337,249	217,911,200	28,028,600	245,939,800	23,382,100	104,015,400	127,397,500
SWIFT	448,340	285,873,500	29,180,700	315,054,200	17,069,600	100,765,300	117,834,900
TODD	533,630	135,951,700	86,739,600	222,691,300	81,242,400	234,193,200	315,435,600
TRAVERSE	354,430	258,745,800	18,133,700	276,879,500	6,534,600	37,087,800	43,622,400
WABASHA	299,802	199,572,400	74,061,400	273,633,800	99,436,100	329,513,400	428,949,500
WADENA	239,893	50,982,200	31,080,500	82,062,700	33,313,000	138,577,300	171,890,300
WASECA	255,730	326,499,100	51,546,200	378,045,300	75,287,000	270,466,800	345,753,800
WASHINGTON	125,339	178,672,400	139,724,800	318,397,200	1,964,625,000	5,115,703,200	7,080,328,200
WATONWAN	269,555	303,507,800	38,021,300	341,529,100	22,801,800	119,748,800	142,550,600
WILKIN	458,804	289,739,500	25,482,800	315,222,300	12,049,900	69,044,500	81,094,400
WINONA	325,710	199,614,300	84,924,700	284,539,000	208,715,800	829,715,900	1,038,431,700
WRIGHT	356,198	277,892,600	234,675,650	512,568,250	599,059,300	1,825,203,800	2,424,263,100
YELLOW MEDICINE	465,327	366,168,000	49,298,000	415,466,000	16,646,000	107,461,600	124,107,600
STATEWIDE TOTAL	30,950,586	21,391,536,076	5,962,857,199	27,354,393,275	36,755,080,265	113,055,793,336	149,810,873,601

TABLE 29
1995 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY
PART B

TAXABLE MARKET VALUE TOTALS			
<u>COUNTY</u>	<u>REAL</u>	<u>PERSONAL</u>	<u>REAL & PERSONAL</u>
AITKIN	620,691,900	7,064,000	627,755,900
ANOKA	9,013,494,400	146,979,100	9,160,473,500
BECKER	964,105,700	9,502,200	973,607,900
BELTRAMI	747,394,300	28,668,800	776,063,100
BENTON	886,762,200	22,231,500	908,993,700
BIG STONE	241,061,500	3,004,100	244,065,600
BLUE EARTH	1,923,617,400	30,681,600	1,954,299,000
BROWN	1,042,619,700	4,163,000	1,046,782,700
CARLTON	756,600,600	41,744,700	798,345,300
CARVER	2,664,598,900	29,085,000	2,693,683,900
CASS	1,261,847,100	53,833,400	1,315,680,500
CHIPPEWA	582,323,400	7,121,400	589,444,800
CHISAGO	1,215,108,400	31,650,600	1,246,759,000
CLAY	1,426,654,400	14,062,500	1,440,716,900
CLEARWATER	229,779,500	40,347,300	270,126,800
COOK	339,163,400	7,437,300	346,600,700
COTTONWOOD	612,336,100	25,501,200	637,837,300
CROW WING	2,350,086,663	31,352,300	2,381,438,963
DAKOTA	13,344,739,100	213,261,700	13,558,000,800
DODGE	641,409,900	7,914,300	649,324,200
DOUGLAS	1,176,497,000	9,367,900	1,185,864,900
FARIBAULT	827,631,600	6,844,400	834,476,000
FILLMORE	688,184,600	9,957,700	698,142,300
FREEBORN	1,123,044,100	26,813,100	1,149,857,200
GOODHUE	2,176,996,300	22,942,100	2,199,938,400
GRANT	326,092,800	6,949,000	333,041,800
HENNEPIN	48,982,366,760	813,095,214	49,795,461,974
HOUSTON	564,976,000	8,650,600	573,626,600
HUBBARD	682,452,600	22,940,700	705,393,300
ISANTI	836,735,300	8,893,900	845,629,200
ITASCA	1,525,489,583	83,712,700	1,609,202,283

TABLE 29
1995 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY
PART B

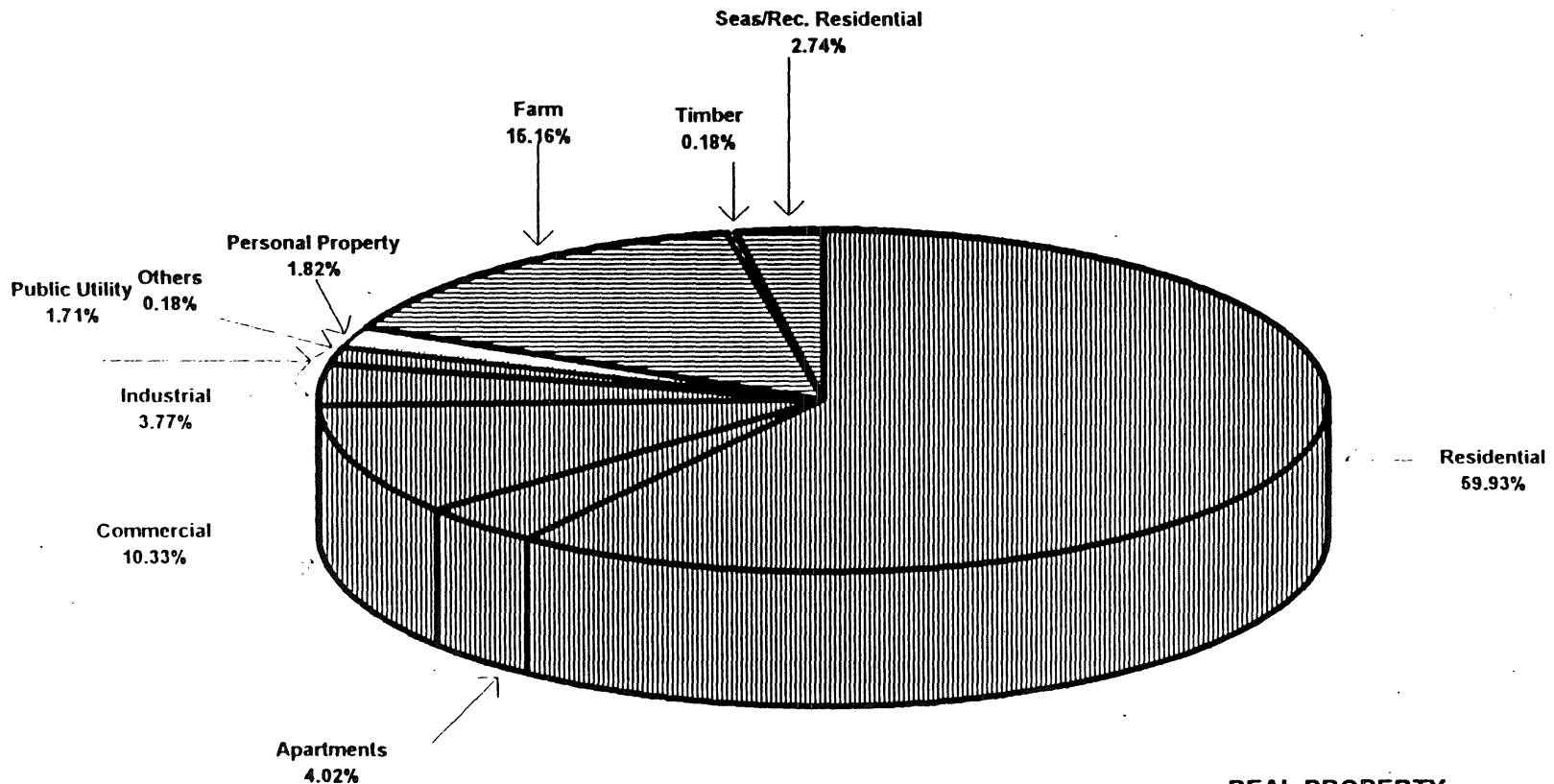
TAXABLE MARKET VALUE TOTALS			
<u>COUNTY</u>	<u>REAL</u>	<u>PERSONAL</u>	<u>REAL & PERSONAL</u>
JACKSON	775,817,700	13,320,500	789,138,200
KANABEC	349,275,200	2,145,700	351,420,900
KANDIYOHI	1,456,015,900	12,544,600	1,468,560,500
KITTSOON	363,289,300	32,559,300	395,848,600
KOOCHICHING	408,567,900	7,621,800	416,189,700
LAC QUI PARLE	434,298,300	5,235,600	439,533,900
LAKE	320,030,650	5,637,400	325,668,050
LAKE OF THE WOODS	141,922,200	1,766,600	143,688,800
LE SUEUR	874,644,600	11,077,500	885,722,100
LINCOLN	251,946,100	21,006,800	272,952,900
LYON	951,502,100	26,908,700	978,410,800
MCLEOD	1,078,956,100	5,668,300	1,084,624,400
MAHNOMEN	166,362,000	3,576,300	169,938,300
MARSHALL	523,550,000	51,885,400	575,435,400
MARTIN	1,036,983,600	34,462,100	1,071,445,700
MEEKER	727,020,900	11,792,400	738,813,300
MILLE LACS	542,207,200	8,947,100	551,154,300
MORRISON	863,321,700	22,411,800	885,733,500
MOWER	1,211,299,800	14,144,100	1,225,443,900
MURRAY	548,243,100	14,396,700	562,639,800
NICOLLET	1,029,564,900	8,936,000	1,038,500,900
NOBLES	892,829,200	5,153,800	897,983,000
NORMAN	426,647,600	4,455,300	431,102,900
OLMSTED	4,018,500,700	30,239,937	4,048,740,637
OTTER TAIL	1,883,742,400	22,809,700	1,906,552,100
PENNINGTON	291,484,800	20,403,600	311,888,400
PINE	708,770,000	19,602,600	728,372,600
PIPESTONE	377,761,400	6,720,900	384,482,300
POLK	1,288,760,200	34,716,100	1,323,476,300
POPE	402,020,300	11,624,100	413,644,400
RAMSEY	16,350,681,000	400,163,800	16,750,844,800

TABLE 29
1995 TAXABLE MARKET VALUE OF REAL AND PERSONAL PROPERTY BY COUNTY
PART B




<u>COUNTY</u>	<u>TAXABLE MARKET VALUE TOTALS</u>		
	<u>REAL</u>	<u>PERSONAL</u>	<u>REAL & PERSONAL</u>
RED LAKE	115,926,100	16,509,900	132,436,000
REDWOOD	899,628,800	4,712,100	904,340,900
RENVILLE	1,073,048,500	9,287,200	1,082,335,700
RICE	1,630,186,000	24,776,400	1,654,962,400
ROCK	494,953,100	2,265,400	497,218,500
ROSEAU	474,409,300	9,600,500	484,009,800
ST. LOUIS	4,900,658,400	181,035,100	5,081,693,500
SCOTT	2,874,452,900	32,038,600	2,906,491,500
SHERBURNE	2,329,994,270	32,222,500	2,362,216,770
SIBLEY	660,669,700	4,899,800	665,569,500
STEARNS	3,641,015,700	50,033,300	3,691,049,000
STEELE	1,175,758,000	14,926,800	1,190,684,800
STEVENS	373,337,300	8,645,700	381,983,000
SWIFT	432,889,100	10,055,700	442,944,800
TODD	538,126,900	9,968,000	548,094,900
TRAVERSE	320,501,900	4,845,300	325,347,200
WABASHA	702,583,300	7,620,100	710,203,400
WADENA	253,953,000	14,433,700	268,386,700
WASECA	723,799,100	9,910,200	733,709,300
WASHINGTON	7,398,725,400	117,419,100	7,516,144,500
WATONWAN	484,079,700	6,609,500	490,689,200
WILKIN	396,316,700	5,765,200	402,081,900
WINONA	1,322,970,700	16,949,600	1,339,920,300
WRIGHT	2,936,831,350	33,034,600	2,969,865,950
YELLOW MEDICINE	539,573,600	7,189,800	546,763,400
STATEWIDE TOTAL	177,165,266,876	3,282,461,951	180,447,728,827

FIGURE 1

Total Taxable Market Value of Real and Personal Property By Use Class For Assessment 1995



REAL PROPERTY

	Agricultural	\$ 32,637,241,934
	Non-Agricultural	\$144,526,546,557
	Personal Property	\$ 3,282,461,951

TOTAL TAXABLE MARKET VALUE \$180,446,250,442

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

**TABLE 30 PART A
1996 TAXABLE MARKET VALUE OF REAL & 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		
AITKIN								
CITY	410,921	52,399	46,400	4,791,420	28,069,577	3,191,652	4,410,544	151,913
TOWN	83,881,776	17,044,733	29,200,799	245,956,600	171,673,900	5,105,302	402,509	4,925,219
TOTAL	84,292,697	17,097,132	29,247,199	250,748,020	199,743,477	8,296,954	4,813,053	5,077,132
ANOKA								
CITY	88,224,990	23,398,932	218,134	8,386,240	6,607,255,317	264,137,392	401,688,525	0
TOWN	44,418,657	5,193,067	99,733	8,063,740	318,255,300	13,178,392	823,100	0
TOTAL	132,643,647	28,591,999	317,867	16,449,980	6,925,510,617	277,315,784	402,511,625	0
BECKER								
CITY	615,767	944,201	0	14,821,440	139,608,767	19,708,129	12,894,905	634,357
TOWN	199,300,122	49,406,802	11,033,733	165,270,380	240,704,060	13,345,523	641,959	12,932,361
TOTAL	199,915,889	50,351,003	11,033,733	180,091,820	380,312,827	33,053,652	13,536,864	13,566,718
BELTRAMI								
CITY	1,177,167	259,668	322,866	1,831,960	106,754,022	18,167,260	19,688,337	286,826
TOWN	91,745,502	14,509,998	11,321,002	68,355,120	278,836,404	17,766,651	3,042,359	9,219,530
TOTAL	92,922,669	14,769,666	11,643,868	70,187,080	385,590,426	35,933,911	22,730,696	9,506,356
BENTON								
CITY	1,717,733	655,465	120,933	30,100	263,459,228	14,739,956	75,968,117	0
TOWN	164,798,788	17,253,667	1,703,800	7,340,600	164,950,400	8,907,260	886,918	176,217
TOTAL	166,516,521	17,909,132	1,824,733	7,370,700	428,409,628	23,647,216	76,855,035	176,217
BIG STONE								
CITY	1,089,622	408,933	0	539,000	36,992,522	2,211,261	1,641,965	0
TOWN	103,198,820	67,739,067	0	7,181,640	7,510,700	1,589,436	12,696	119,591
TOTAL	104,288,442	68,148,000	0	7,720,640	44,503,222	3,800,697	1,654,661	119,591
BLUE EARTH								
CITY	1,947,056	1,624,933	0	199,000	543,160,300	44,197,782	90,494,701	137,000
TOWN	466,613,644	212,969,801	0	3,395,140	217,106,100	18,167,781	1,355,341	213,609
TOTAL	468,560,700	214,594,734	0	3,594,140	760,266,400	62,365,563	91,850,042	350,609
BROWN								
CITY	2,131,723	1,440,333	0	0	345,021,978	18,385,609	11,777,098	0
TOWN	388,334,422	131,233,132	0	0	41,235,011	5,613,693	77,239	0
TOTAL	390,466,145	132,673,465	0	0	386,256,989	23,999,302	11,854,337	0
CARLTON								
CITY	2,278,767	342,400	801,068	786,600	240,136,978	14,699,000	10,861,690	124,539
TOWN	70,017,842	5,803,599	11,879,863	25,257,320	217,899,399	7,762,695	281,670	486,143
TOTAL	72,296,609	6,145,999	12,680,931	26,043,920	458,036,377	22,461,695	11,143,360	610,682
CARVER								
CITY	15,315,910	16,996,599	0	4,565,500	1,572,624,100	81,721,172	69,804,670	0
TOWN	266,306,098	33,911,396	0	1,906,500	234,031,800	18,199,389	51,100	169,000
TOTAL	281,622,008	50,907,995	0	6,472,000	1,806,655,900	99,920,561	69,855,770	169,000
CASS								
CITY	1,581,511	122,200	642,198	129,213,220	129,857,845	8,174,869	4,207,557	18,693,622
TOWN	72,832,647	10,813,466	16,368,464	420,804,860	332,138,305	14,758,826	746,213	37,182,108
TOTAL	74,414,158	10,935,666	17,010,662	550,018,080	461,996,150	22,933,695	4,953,770	55,875,730
CHIPPEWA								
CITY	1,212,421	1,220,266	0	2,300	105,443,879	6,451,390	6,130,086	0
TOWN	256,376,329	135,115,866	0	0	21,008,983	3,677,130	22,000	0
TOTAL	257,588,750	136,336,132	0	2,300	126,452,862	10,128,520	6,152,086	0
CHISAGO								
CITY	27,131,967	6,039,400	60,533	6,150,720	378,835,000	19,311,696	28,355,269	192,348
TOWN	191,637,974	19,156,531	105,467	33,999,560	379,360,222	23,973,044	1,630,519	1,819,495
TOTAL	218,769,941	25,195,931	166,000	40,150,280	758,195,222	43,284,740	29,985,788	2,011,843
CLAY								
CITY	1,638,178	3,862,532	0	0	586,093,578	28,524,479	65,861,661	0
TOWN	295,353,979	169,077,398	145,799	2,051,220	110,856,189	7,414,522	21,800	143,512
TOTAL	296,992,157	172,939,930	145,799	2,051,220	696,949,767	35,939,001	65,883,461	143,512
CLEARWATER								
CITY	497,667	317,067	3,867	14,500	16,346,678	1,774,825	3,023,978	0
TOWN	83,628,269	13,485,202	4,788,266	10,559,980	29,816,434	2,747,001	0	141,009
TOTAL	84,125,936	13,802,269	4,792,133	10,574,480	46,163,112	4,521,826	3,023,978	141,009

TABLE 30 PART A
1996 TAXABLE MARKET VALUE OF REAL & 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
COOK								
CITY	0	0	0	1,604,100	24,824,500	2,340,391	1,727,584	425,739
TOWN	1,516,411	20,933	3,103,800	181,985,180	87,339,250	4,456,868	129,176	8,835,853
TOTAL	1,516,411	20,933	3,103,800	183,589,280	112,163,750	6,797,259	1,856,760	9,261,592
COTTONWOOD								
CITY	1,082,766	807,066	0	202,400	90,006,522	6,230,652	4,422,561	0
TOWN	295,407,810	169,221,463	0	90,700	11,603,200	3,626,438	68,147	0
TOTAL	296,490,576	170,028,529	0	293,100	101,609,722	9,857,090	4,490,708	0
CROW WING								
CITY	4,369,278	824,732	6,818,132	329,460,650	506,063,761	43,952,956	32,898,646	24,713,130
TOWN	86,954,238	7,461,332	26,311,795	488,362,890	515,445,071	21,458,390	1,667,682	28,452,669
TOTAL	91,323,516	8,286,064	33,129,927	817,823,540	1,021,508,832	65,411,346	34,566,328	53,165,799
DAKOTA								
CITY	47,300,820	52,467,864	0	2,138,180	9,238,323,806	441,529,395	689,389,297	0
TOWN	230,795,196	49,515,401	79,600	863,260	315,508,200	24,107,476	1,258,000	0
TOTAL	278,096,016	101,983,265	79,600	3,001,440	9,553,832,006	465,636,871	690,647,297	0
DODGE								
CITY	2,407,701	675,999	0	0	157,299,161	6,280,696	7,610,437	0
TOWN	262,942,745	79,831,466	0	0	84,016,067	8,978,957	60,294	0
TOTAL	265,350,446	80,507,465	0	0	241,315,228	15,259,653	7,670,731	0
DOUGLAS								
CITY	2,209,521	918,665	0	3,628,640	154,300,644	20,584,436	25,414,229	452,013
TOWN	168,956,202	30,410,266	111,933	191,192,740	406,120,760	21,617,349	1,585,884	13,036,059
TOTAL	171,165,723	31,328,931	111,933	194,821,380	560,421,404	42,201,785	27,000,113	13,488,072
FARIBAULT								
CITY	3,265,422	1,848,600	0	0	117,858,533	8,253,346	4,652,130	0
TOWN	376,149,825	242,961,666	0	962,300	19,796,600	6,366,306	0	0
TOTAL	379,415,247	244,810,266	0	962,300	137,655,133	14,619,652	4,652,130	0
FILLMORE								
CITY	13,579,155	3,316,466	0	325,000	157,329,777	10,248,000	9,389,487	0
TOWN	330,267,513	86,241,796	1,733	1,664,000	23,854,289	11,113,871	1,000	107,566
TOTAL	343,846,668	89,558,262	1,733	1,989,000	181,184,066	21,361,871	9,390,487	107,566
FREEBORN								
CITY	1,284,522	2,246,800	0	600	333,280,978	19,192,654	17,440,811	0
TOWN	394,170,831	153,207,733	0	255,200	88,534,322	6,887,998	53,010	18,913
TOTAL	395,455,353	155,454,533	0	255,800	421,815,300	26,080,652	17,493,821	18,913
GOODHUE								
CITY	11,468,339	4,920,133	176,334	2,682,640	576,953,306	39,821,825	44,246,145	950,522
TOWN	455,166,678	94,907,666	1,417,996	8,772,180	232,851,006	19,661,782	877,234	1,138,804
TOTAL	466,635,017	99,827,799	1,594,330	11,454,820	809,804,312	59,483,607	45,123,379	2,089,326
GRANT								
CITY	2,246,698	1,226,200	0	251,600	31,812,945	1,897,914	1,716,448	0
TOWN	161,744,747	86,229,332	0	9,030,880	16,615,333	2,207,479	9,109	199,609
TOTAL	163,991,445	87,455,532	0	9,282,480	48,428,278	4,105,393	1,725,557	199,609
HENNEPIN								
CITY	170,202,614	88,127,464	143,333	66,199,280	32,348,308,139	2,081,174,436	2,968,057,666	0
TOWN	17,195,633	3,269,733	0	24,000	75,511,700	3,683,174	0	0
TOTAL	187,398,247	91,397,197	143,333	66,223,280	32,423,819,839	2,084,857,610	2,968,057,666	0
HOUSTON								
CITY	2,383,346	528,133	0	1,307,220	192,339,328	9,615,869	9,202,978	0
TOWN	205,642,262	26,519,798	28,666	1,144,020	76,515,633	9,412,914	188,604	257,174
TOTAL	208,025,608	27,047,931	28,666	2,451,240	268,854,961	19,028,783	9,391,582	257,174
HUBBARD								
CITY	638,021	859,800	106,334	2,471,420	43,589,811	6,244,391	6,256,140	407,257
TOWN	62,043,087	13,800,535	12,694,599	208,117,920	228,561,462	12,526,607	340,200	20,011,628
TOTAL	62,681,108	14,660,335	12,800,933	210,589,340	272,151,273	18,770,998	6,596,340	20,418,885
ISANTI								
CITY	615,078	613,800	0	2,000	133,544,900	8,172,435	18,230,081	0
TOWN	216,607,724	21,843,666	1,018,998	21,815,480	330,985,694	16,418,739	362,600	917,096
TOTAL	217,222,802	22,457,466	1,018,998	21,817,480	464,530,594	24,591,174	18,592,681	917,096

TABLE 30 PART A
1996 TAXABLE MARKET VALUE OF REAL & 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
ITASCA								
CITY	819,732	534,000	1,986,199	10,807,120	250,516,088	18,101,912	23,043,657	308,635
TOWN	48,321,727	2,774,731	33,257,727	204,263,280	474,069,388	12,769,039	453,883	14,418,340
TOTAL	49,141,459	3,308,731	35,243,926	215,070,400	724,585,476	30,870,951	23,497,540	14,726,975
JACKSON								
CITY	1,417,210	1,130,600	0	0	77,484,477	4,297,304	4,079,126	116,087
TOWN	369,274,128	253,846,467	0	2,438,720	17,541,900	7,576,912	0	0
TOTAL	370,691,338	254,977,067	0	2,438,720	95,026,377	11,874,216	4,079,126	116,087
KANABEC								
CITY	1,421,189	256,266	0	40,200	42,027,545	5,262,609	6,779,817	0
TOWN	108,272,883	12,279,132	7,404,398	26,461,620	99,791,288	11,217,826	235,009	677,869
TOTAL	109,694,072	12,535,398	7,404,398	26,501,820	141,818,833	16,480,435	7,014,826	677,869
KANDIYOHI								
CITY	2,555,833	3,016,933	0	6,358,040	379,539,378	25,721,566	36,792,593	317,704
TOWN	309,821,369	126,036,197	676,067	103,281,960	289,974,433	17,719,699	604,212	3,175,348
TOTAL	312,377,202	129,053,130	676,067	109,640,000	669,513,811	43,441,265	37,396,805	3,493,052
KITTSON								
CITY	1,596,422	699,799	7,267	120,700	28,230,923	2,605,174	1,985,308	0
TOWN	152,095,228	132,285,603	1,640,931	1,391,950	5,561,100	1,846,781	0	25,609
TOTAL	153,691,650	132,985,402	1,648,198	1,512,650	33,792,023	4,451,955	1,985,308	25,609
KOOCHICHING								
CITY	569,955	119,399	188,600	263,800	115,205,234	8,419,434	5,625,158	169,783
TOWN	29,929,087	4,776,534	5,909,534	29,647,840	95,162,422	3,446,870	61,588	1,447,883
TOTAL	30,499,042	4,895,933	6,098,134	29,911,640	210,367,656	11,866,304	5,686,746	1,617,666
LAC QUI PARLE								
CITY	426,767	406,933	0	24,200	41,992,022	2,720,609	2,383,221	0
TOWN	235,168,178	117,674,801	0	76,700	10,942,222	3,215,911	4,900	74,696
TOTAL	235,594,945	118,081,734	0	100,900	52,934,244	5,936,520	2,388,121	74,696
LAKE								
CITY	0	0	58,133	3,089,120	77,693,028	6,151,739	2,614,980	0
TOWN	713,267	28,533	26,505,666	59,302,820	102,241,567	7,490,000	49,588	6,168,617
TOTAL	713,267	28,533	26,563,799	62,391,940	179,934,595	13,641,739	2,664,568	6,168,617
LAKEWOODS								
CITY	275,245	344,000	6,400	237,100	12,599,900	1,459,521	719,765	0
TOWN	27,641,410	7,986,600	6,447,467	27,997,480	35,591,578	1,937,609	763,700	6,557,851
TOTAL	27,916,655	8,330,600	6,453,867	28,234,580	48,191,478	3,397,130	1,483,465	6,557,851
LE SUEUR								
CITY	1,245,910	1,096,399	0	5,284,300	234,784,845	11,935,740	10,333,756	199,178
TOWN	261,922,815	61,029,869	0	35,048,880	179,237,300	8,022,566	277,994	2,700,183
TOTAL	263,168,725	62,126,268	0	40,333,180	414,022,145	19,958,306	10,611,750	2,899,361
LINCOLN								
CITY	1,446,167	455,466	0	56,000	36,065,695	2,417,608	1,602,718	45,783
TOWN	126,509,292	59,084,197	0	4,572,600	7,240,200	2,541,566	70,783	0
TOTAL	127,955,459	59,539,663	0	4,628,600	43,305,895	4,959,174	1,673,501	45,783
LYON								
CITY	1,456,888	2,152,000	0	101,720	286,947,310	18,203,564	38,306,032	0
TOWN	282,139,167	148,134,868	0	130,700	41,193,900	7,266,564	65,294	0
TOTAL	283,596,055	150,286,868	0	232,420	328,141,210	25,470,128	38,371,326	0
MCLEOD								
CITY	1,023,067	1,224,533	0	88,600	440,311,378	17,796,520	30,807,084	0
TOWN	280,592,831	62,636,863	0	581,000	124,096,672	7,941,172	11,000	0
TOTAL	281,615,898	63,861,396	0	669,600	564,408,050	25,737,692	30,818,084	0
MAHNOMEN								
CITY	285,911	260,866	0	0	18,283,089	1,187,305	1,929,210	0
TOWN	67,992,953	27,842,932	2,486,265	9,727,800	15,377,777	2,127,305	0	615,100
TOTAL	68,278,864	28,103,798	2,486,265	9,727,800	33,660,866	3,314,610	1,929,210	615,100
MARSHALL								
CITY	810,832	919,933	0	198,500	47,732,700	3,664,914	2,614,251	0
TOWN	237,106,959	176,474,263	2,475,263	1,676,050	14,359,300	3,210,525	10,100	0
TOTAL	237,917,791	177,394,196	2,475,263	1,874,550	62,092,000	6,875,439	2,624,351	0

TABLE 30 PART A
1996 TAXABLE MARKET VALUE OF REAL & 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
MARTIN								
CITY	5,016,488	5,375,667	0	440,420	228,653,044	15,143,563	10,576,579	0
TOWN	367,208,252	267,813,798	0	767,700	26,726,000	9,628,175	11,700	62,391
TOTAL	372,224,740	273,189,465	0	1,208,120	255,379,044	24,771,738	10,588,279	62,391
MEEKER								
CITY	1,806,666	917,065	0	2,500	139,185,667	9,664,390	8,968,210	0
TOWN	242,584,734	66,866,333	0	51,547,960	146,138,661	10,572,697	0	317,979
TOTAL	244,191,400	67,783,398	0	51,550,460	285,304,328	20,237,087	8,968,210	317,979
MILLE LACS								
CITY	1,588,356	143,799	15,733	7,880,580	111,172,229	8,757,043	12,495,766	1,316,935
TOWN	115,491,912	11,761,201	1,809,799	68,600,720	140,902,539	9,972,521	219,800	4,792,401
TOTAL	117,080,268	11,905,000	1,825,532	76,481,300	252,074,768	18,729,564	12,715,566	6,109,336
MORRISON								
CITY	11,155,257	582,732	0	221,600	149,039,990	13,313,738	16,215,230	0
TOWN	269,092,773	27,081,267	1,051,664	86,938,680	198,131,867	12,120,305	187,392	2,524,077
TOTAL	280,248,030	27,663,999	1,051,664	87,160,280	347,171,857	25,434,043	16,402,622	2,524,077
MOWER								
CITY	4,331,100	1,612,867	0	263,520	439,352,422	18,130,782	19,467,646	0
TOWN	376,817,438	140,374,931	0	26,700	85,226,000	5,880,346	346,400	365,218
TOTAL	381,148,538	141,987,798	0	290,220	524,578,422	24,011,128	19,814,046	365,218
MURRAY								
CITY	1,300,465	811,666	0	1,200	59,427,232	3,397,912	3,677,000	0
TOWN	257,975,016	162,070,596	0	16,192,260	23,065,934	4,254,741	0	0
TOTAL	259,275,481	162,882,262	0	16,193,460	82,493,166	7,652,653	3,677,000	0
NICOLLET								
CITY	2,597,989	1,814,867	0	0	423,808,944	23,589,087	26,515,585	0
TOWN	311,199,243	77,763,735	445,602	1,074,700	74,876,700	5,902,609	0	0
TOTAL	313,797,232	79,578,602	445,602	1,074,700	498,685,644	29,491,696	26,515,585	0
NOBLES								
CITY	2,227,357	2,048,065	0	70,900	224,246,350	16,496,609	18,911,364	0
TOWN	312,801,731	213,758,132	0	0	22,643,900	5,330,826	5,347	0
TOTAL	315,029,088	215,806,197	0	70,900	246,890,250	21,827,435	18,916,711	0
NORMAN								
CITY	352,810	331,466	0	0	40,522,811	2,559,347	2,646,889	0
TOWN	187,353,581	162,660,601	143,867	0	12,664,061	3,063,958	0	0
TOTAL	187,706,391	162,992,067	143,867	0	53,186,872	5,623,305	2,646,889	0
OLMSTED								
CITY	4,601,822	6,991,734	0	1,218,980	1,988,566,422	146,538,565	152,136,947	646,565
TOWN	386,853,909	79,357,734	0	1,156,920	525,177,800	31,641,737	2,297,971	5,783
TOTAL	391,455,731	86,349,468	0	2,375,900	2,513,744,222	178,180,302	154,434,918	652,348
OTTER TAIL								
CITY	6,807,132	1,344,465	40,400	10,382,180	300,694,556	25,408,825	28,703,342	391,109
TOWN	419,075,057	100,867,858	9,430,929	365,412,180	410,186,872	22,939,303	1,805,822	18,292,316
TOTAL	425,882,189	102,212,323	9,471,329	375,794,360	710,881,428	48,348,128	30,509,164	18,683,425
PENNINGTON								
CITY	84,955	165,400	0	62,800	86,984,967	6,187,913	7,977,429	0
TOWN	89,840,397	32,062,400	0	75,000	34,385,800	2,315,695	60,000	0
TOTAL	89,925,352	32,227,800	0	137,800	121,370,767	8,503,608	8,037,429	0
PINE								
CITY	15,864,421	2,440,000	207,667	2,885,500	93,916,011	11,473,566	12,647,051	1,075,748
TOWN	153,800,528	18,741,397	3,479,998	133,813,660	168,079,723	19,011,307	556,724	2,055,927
TOTAL	169,664,949	21,181,397	3,687,665	136,699,160	261,995,734	30,484,873	13,203,775	3,131,675
PIPESTONE								
CITY	4,038,188	1,165,201	0	17,400	81,340,955	5,725,915	3,003,934	8,304
TOWN	149,157,839	92,629,933	0	28,300	10,917,750	2,285,481	245,912	0
TOTAL	153,196,027	93,795,134	0	45,700	92,258,705	8,011,396	3,249,846	8,304
POLK								
CITY	2,044,366	5,203,198	0	12,600	266,714,139	15,605,043	21,310,452	0
TOWN	398,383,356	374,458,800	0	34,150,840	68,487,100	7,439,305	8,800	0
TOTAL	400,427,722	379,661,998	0	34,163,440	335,201,239	23,044,348	21,319,252	0

TABLE 30 PART A
1996 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM			SEASONAL RECREATIONAL	RESIDENTIAL			SEASONAL COMMERCIAL
	HOMESTEAD	NON HOMESTEAD	TIMBER		HOMESTEAD	NON HOMESTEAD	APARTMENT	
POPE								
CITY	506,900	244,066	0	1,595,500	58,080,400	5,450,522	4,854,794	606,043
TOWN	155,756,933	51,781,664	282,331	39,263,260	57,043,967	5,863,043	4,100	866,956
TOTAL	156,263,833	52,025,730	282,331	40,858,760	115,124,367	11,313,565	4,858,894	1,472,999
RAMSEY								
CITY	2,855,356	9,191,600	0	6,383,380	10,981,282,266	582,614,782	1,135,141,577	0
TOWN	131,533	369,067	0	1,156,500	403,323,050	12,876,391	1,052,118	0
TOTAL	2,986,889	9,560,667	0	7,539,880	11,384,605,316	595,491,173	1,136,193,695	0
RED LAKE								
CITY	1,119,555	629,266	0	0	16,067,700	592,827	1,548,292	2,087
TOWN	54,817,466	25,759,932	178,866	0	5,124,967	988,391	0	33,609
TOTAL	55,937,021	26,389,198	178,866	0	21,192,667	1,581,218	1,548,292	35,696
REDWOOD								
CITY	3,057,731	2,185,468	0	0	139,409,600	7,499,000	9,850,893	0
TOWN	402,958,613	261,747,598	0	20,000	19,439,411	6,073,262	0	0
TOTAL	406,016,344	263,933,066	0	20,000	158,849,011	13,572,262	9,850,893	0
RENVILLE								
CITY	2,961,577	3,534,133	0	0	121,846,222	6,310,088	8,659,644	0
TOWN	564,319,273	277,076,067	0	922,300	22,524,700	6,872,737	29,700	0
TOTAL	567,280,850	280,610,200	0	922,300	144,370,922	13,182,825	8,689,344	0
RICE								
CITY	5,385,122	3,336,200	0	0	651,045,328	34,734,218	48,676,670	0
TOWN	368,674,396	74,614,864	0	22,312,360	239,023,756	18,887,913	245,200	1,097,817
TOTAL	374,059,518	77,951,064	0	22,312,360	890,069,084	53,622,131	48,921,870	1,097,817
ROCK								
CITY	3,220,244	1,481,800	0	0	95,437,078	4,619,781	4,036,707	0
TOWN	195,054,949	148,230,734	0	0	11,140,650	3,996,131	0	0
TOTAL	198,275,193	149,712,534	0	0	106,577,728	8,615,912	4,036,707	0
ROSEAU								
CITY	442,222	341,668	0	126,600	69,589,478	4,294,827	8,702,630	6,783
TOWN	187,229,939	50,738,465	2,648,998	7,414,820	69,165,700	5,646,263	1,356,317	312,365
TOTAL	187,672,161	51,080,133	2,648,998	7,541,420	138,755,178	9,941,090	10,058,947	319,148
ST. LOUIS								
CITY	4,220,011	544,799	12,550,734	7,546,840	2,289,627,788	173,178,001	168,232,558	1,180,197
TOWN	52,749,818	2,749,665	67,297,735	379,087,040	951,828,832	26,297,003	884,518	20,497,391
TOTAL	56,969,829	3,294,464	79,848,469	386,633,880	3,241,456,620	199,475,004	169,117,076	21,677,588
SCOTT								
CITY	27,292,322	15,989,332	0	7,779,540	1,496,976,600	82,385,086	52,802,022	309,130
TOWN	287,775,921	37,531,665	0	3,198,040	474,206,500	30,081,478	2,178,030	1,062,174
TOTAL	315,068,243	53,520,997	0	10,977,580	1,971,183,100	112,466,564	54,980,052	1,371,304
SHERBURNE								
CITY	33,117,924	7,115,067	0	5,299,400	523,212,750	35,585,433	64,614,608	1,733,696
TOWN	216,352,170	29,202,597	8,333	34,306,140	500,857,450	31,630,957	473,088	1,138,260
TOTAL	249,470,094	36,317,664	8,333	39,605,540	1,024,070,200	67,216,390	65,087,696	2,871,956
SIBLEY								
CITY	408,678	1,469,134	0	0	99,904,834	5,575,651	3,941,472	33,217
TOWN	345,637,026	119,807,665	0	20,400	49,632,800	6,967,046	395,824	143,564
TOTAL	346,045,704	121,276,799	0	20,400	149,537,634	12,542,697	4,337,296	176,781
STEARNS								
CITY	7,394,100	4,062,533	0	1,312,240	1,075,304,149	72,564,130	176,740,518	239,131
TOWN	534,981,592	65,726,062	0	110,462,780	924,989,828	35,881,742	4,867,564	5,037,149
TOTAL	542,375,692	69,788,595	0	111,775,020	2,000,293,977	108,445,872	181,608,082	5,276,280
STEELE								
CITY	2,082,199	2,098,666	0	0	515,620,844	24,331,043	27,943,265	0
TOWN	285,604,329	74,922,334	0	2,459,100	64,362,378	7,399,219	154,594	61,392
TOTAL	287,686,528	77,021,000	0	2,459,100	579,983,222	31,730,262	28,097,859	61,392
STEVENS								
CITY	1,403,277	535,866	0	0	65,546,823	6,963,217	5,205,158	1,913
TOWN	157,643,715	86,416,400	0	681,300	20,704,850	1,940,176	0	44,260
TOTAL	159,046,992	86,952,266	0	681,300	86,251,673	8,903,393	5,205,158	46,173

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BY CITY AND TOWNSHIP

COUNTY	FARM				RESIDENTIAL			
	HOMESTEAD	NON HOMESTEAD	TIMBER	SEASONAL RECREATIONAL	HOMESTEAD	NON HOMESTEAD	APARTMENT	SEASONAL COMMERCIAL
SWIFT								
CITY	1,404,121	1,126,400	0	0	67,959,088	4,512,174	4,136,277	0
TOWN	206,205,637	106,321,135	0	141,800	14,476,422	2,621,261	93,588	0
TOTAL	207,609,758	107,447,535	0	141,800	82,435,510	7,133,435	4,229,865	0
TODD								
CITY	1,119,845	159,066	0	1,594,000	86,524,267	7,583,305	6,554,933	741,900
TOWN	198,564,107	22,890,535	279,732	66,401,860	102,069,088	7,985,390	0	2,248,168
TOTAL	199,683,952	23,049,601	279,732	67,995,860	188,593,355	15,568,695	6,554,933	2,990,068
TRAVERSE								
CITY	842,477	333,667	0	0	23,357,566	1,918,217	1,782,853	0
TOWN	142,100,019	133,665,532	0	3,058,100	3,984,711	1,299,781	0	1,000
TOTAL	142,942,496	133,999,199	0	3,058,100	27,342,277	3,217,998	1,782,853	1,000
WABASHA								
CITY	3,868,987	1,569,932	9,400	4,358,760	216,970,683	13,513,477	9,625,926	122,479
TOWN	235,140,081	33,155,198	256,933	15,445,340	105,974,300	10,877,433	159,603	992,479
TOTAL	239,009,068	34,725,130	266,333	19,804,100	322,944,983	24,390,910	9,785,529	1,114,958
WADENA								
CITY	1,240,812	284,066	0	655,300	74,067,233	7,154,653	5,698,400	0
TOWN	68,968,828	11,954,068	638,533	9,161,320	38,032,811	4,518,479	21,100	110,491
TOTAL	70,209,640	12,238,134	638,533	9,816,620	112,100,044	11,673,132	5,719,500	110,491
WASECA								
CITY	555,345	279,132	0	0	182,930,533	11,385,305	12,862,915	36,800
TOWN	281,279,553	96,011,201	0	2,617,460	77,010,350	7,483,217	106,294	93,022
TOTAL	281,834,898	96,290,333	0	2,617,460	259,940,883	18,868,522	12,969,209	129,822
WASHINGTON								
CITY	91,122,290	62,987,332	860,533	18,567,980	4,713,777,850	237,718,566	157,371,388	0
TOWN	140,216,694	23,845,398	1,552,800	33,258,660	1,092,833,300	66,261,520	358,600	1,654,582
TOTAL	231,338,984	86,832,730	2,413,333	51,826,640	5,806,611,150	303,980,086	157,729,988	1,654,582
WATONWAN								
CITY	1,109,576	373,734	0	0	80,874,389	5,591,044	5,271,461	0
TOWN	235,607,136	104,510,800	0	1,351,740	12,798,189	2,871,220	0	0
TOTAL	236,716,712	104,884,534	0	1,351,740	93,672,578	8,462,264	5,271,461	0
WILKIN								
CITY	1,388,522	1,968,467	0	0	53,157,611	3,110,477	2,793,183	0
TOWN	160,312,615	151,567,932	0	0	8,731,600	262,216	0	0
TOTAL	161,701,137	153,536,399	0	0	61,889,211	3,372,693	2,793,183	0
WINONA								
CITY	4,775,277	921,067	0	1,066,360	567,507,783	40,547,174	48,080,088	5,900
TOWN	248,130,324	30,750,332	307,998	4,164,600	180,370,950	19,326,867	1,045,526	400,043
TOTAL	252,905,601	31,671,399	307,998	5,230,960	747,878,733	59,874,041	49,125,614	405,943
WRIGHT								
CITY	32,453,897	6,200,466	0	10,350,980	812,809,867	63,065,913	73,515,318	705,922
TOWN	421,124,352	52,876,867	0	128,224,880	744,224,706	42,656,609	2,372,688	1,861,356
TOTAL	453,578,249	59,077,333	0	138,575,860	1,557,034,573	105,722,522	75,888,006	2,567,278
YELLOW MEDICINE								
CITY	2,711,432	637,000	0	0	70,560,023	4,790,652	3,928,609	0
TOWN	271,506,446	140,694,668	0	0	18,479,200	4,043,610	20,000	0
TOTAL	274,217,878	141,331,668	0	0	89,039,223	8,834,262	3,948,609	0
STATE TOTAL								
CITY	727,052,980	390,232,296	25,391,198	698,372,190	87,077,963,984	5,150,463,248	7,214,906,002	57,490,295
TOWN	19,037,986,296	7,204,235,262	308,033,482	4,245,938,230	14,950,988,014	957,029,699	40,768,734	242,436,831
TOTAL	19,765,039,276	7,594,467,558	333,424,680	4,944,310,420	102,028,951,998	6,107,492,947	7,255,674,736	299,927,126

TABLE 30 PART B
1996 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL	RAILROAD	ALL OTHER	MARKET VALUE TOTALS		
							REAL	PERSONAL	REAL & PERSONAL
<u>AITKIN</u>									
CITY	10,660,322	1,972,891	2,000	0	251,587	0	54,011,626	1,077,400	55,089,026
TOWN	4,372,406	344,013	2,119,590	0	1,806,087	0	566,832,934	5,986,600	572,819,534
TOTAL	15,032,728	2,316,904	2,121,590	0	2,057,674	0	620,844,560	7,064,000	627,908,560
<u>ANOKA</u>									
CITY	746,164,083	433,889,936	22,063,976	0	16,650,029	0	8,612,077,554	141,421,400	8,753,498,954
TOWN	9,330,818	224,104	1,716,391	0	0	0	401,303,302	5,557,700	406,861,002
TOTAL	755,494,901	434,114,040	23,780,367	0	16,650,029	0	9,013,380,856	146,979,100	9,160,359,956
<u>BECKER</u>									
CITY	55,709,566	10,205,244	456,112	0	1,086,608	0	256,685,096	3,757,200	260,442,296
TOWN	7,681,823	1,508,482	3,023,883	0	2,602,566	0	707,451,694	5,745,000	713,196,694
TOTAL	63,391,389	11,713,726	3,479,995	0	3,689,174	0	964,136,790	9,502,200	973,638,990
<u>BELTRAMI</u>									
CITY	73,370,936	3,155,239	2,605,848	0	1,076,543	0	228,696,672	8,812,600	237,509,272
TOWN	13,926,417	3,571,674	5,647,766	0	864,478	0	518,806,901	19,856,200	538,663,101
TOTAL	87,297,353	6,726,913	8,253,614	0	1,941,021	0	747,503,573	28,668,800	776,172,373
<u>BENTON</u>									
CITY	64,350,810	65,092,988	7,087,695	0	3,103,304	0	496,326,329	9,119,200	505,445,529
TOWN	15,150,970	1,391,770	6,534,405	0	1,378,414	0	390,473,209	13,112,300	403,585,509
TOTAL	79,501,780	66,484,758	13,622,100	0	4,481,718	0	886,799,538	22,231,500	909,031,038
<u>BIG STONE</u>									
CITY	5,304,734	529,505	904,997	0	456,087	0	50,078,626	2,298,100	52,376,726
TOWN	552,284	198,600	1,287,003	0	1,643,260	0	191,033,097	706,000	191,739,097
TOTAL	5,857,018	728,105	2,192,000	0	2,099,347	0	241,111,723	3,004,100	244,115,823
<u>BLUE EARTH</u>									
CITY	215,279,693	42,217,396	27,177,218	0	957,327	0	967,392,406	17,027,200	984,419,606
TOWN	20,194,144	6,430,405	8,517,101	0	1,392,522	0	956,355,588	13,654,400	970,009,988
TOTAL	235,473,837	48,647,801	35,694,319	0	2,349,849	0	1,923,747,994	30,681,600	1,954,429,594
<u>BROWN</u>									
CITY	59,317,770	24,232,482	48,196	0	505,913	0	462,861,102	1,483,700	464,344,802
TOWN	5,807,203	5,477,782	1,127,593	0	978,107	0	579,884,182	2,679,300	582,563,482
TOTAL	65,124,973	29,710,264	1,175,789	0	1,484,020	0	1,042,745,284	4,163,000	1,046,908,284
<u>CARLTON</u>									
CITY	32,257,966	62,707,139	9,084,479	0	1,878,787	0	375,959,413	12,304,900	388,264,313
TOWN	3,800,340	486,388	33,244,253	0	3,618,174	0	380,537,686	29,439,800	409,977,486
TOTAL	36,058,306	63,193,527	42,328,732	0	5,496,961	0	756,497,099	41,744,700	798,241,799
<u>CARVER</u>									
CITY	147,755,031	177,608,525	869,174	0	443,718	5,108	2,087,709,507	24,299,800	2,112,009,307
TOWN	7,275,383	5,827,605	9,044,218	0	233,827	0	576,956,316	4,785,200	581,741,516
TOTAL	155,030,414	183,436,130	9,913,392	0	677,545	5,108	2,664,665,823	29,085,000	2,693,750,823
<u>CASS</u>									
CITY	31,745,570	103,196	514,873	0	442,282	59,216	325,358,159	5,671,700	331,029,859
TOWN	17,589,589	197,082	10,350,317	0	2,700,999	111,216	936,594,092	48,161,700	984,755,792
TOTAL	49,335,159	300,278	10,865,190	0	3,143,281	170,432	1,261,952,251	53,833,400	1,315,785,651
<u>CHIPPEWA</u>									
CITY	22,756,108	4,885,546	10,839,521	0	375,892	0	159,317,409	4,169,100	163,486,509
TOWN	3,183,688	2,160,913	367,566	0	1,194,304	0	423,106,779	2,952,300	426,059,079
TOTAL	25,939,796	7,046,459	11,207,087	0	1,570,196	0	582,424,188	7,121,400	589,545,588
<u>CHISAGO</u>									
CITY	56,292,150	12,506,317	4,130,796	0	794,305	152,021	539,952,522	12,287,800	552,240,322
TOWN	7,759,786	846,806	14,586,893	0	286,500	63,129	675,225,926	19,362,800	694,588,726
TOTAL	64,051,936	13,353,123	18,717,689	0	1,080,805	215,150	1,215,178,448	31,650,600	1,246,829,048
<u>CLAY</u>									
CITY	107,372,680	30,684,188	280,005	0	4,642,174	0	828,959,475	10,553,800	839,513,275
TOWN	6,110,892	543,887	745,712	0	5,329,544	0	597,794,454	3,508,700	601,303,154
TOTAL	113,483,572	31,228,075	1,025,717	0	9,971,718	0	1,426,753,929	14,062,500	1,440,816,429
<u>CLEARWATER</u>									
CITY	7,346,884	0	287,414	0	417,673	0	30,030,553	526,400	30,556,953
TOWN	944,104	0	53,518,338	0	839,587	0	200,468,190	39,820,900	240,289,090
TOTAL	8,290,988	0	53,805,752	0	1,257,260	0	230,498,743	40,347,300	270,846,043

TABLE 30 PART B
1996 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL	RAILROAD	ALL OTHER	MARKET VALUE TOTALS		
							REAL	PERSONAL	REAL & PERSONAL
COOK									
CITY	11,959,856	0	0	0	0	0	42,882,170	58,200	42,940,370
TOWN	8,033,033	0	535,078	0	344,891	0	296,300,473	7,379,100	303,679,573
TOTAL	19,992,889	0	535,078	0	344,891	0	339,182,643	7,437,300	346,619,943
COTTONWOOD									
CITY	16,833,147	7,326,217	0	0	227,783	0	127,139,114	1,484,200	128,623,314
TOWN	2,170,255	1,927,292	915,224	0	263,978	0	485,294,507	24,017,000	509,311,507
TOTAL	19,003,402	9,253,509	915,224	0	491,761	0	612,433,621	25,501,200	637,934,821
CROW WING									
CITY	160,836,324	10,298,679	3,145,195	23,087	2,800,914	0	1,126,205,484	15,435,400	1,141,640,884
TOWN	27,772,536	11,226,087	7,283,999	101,045	933,609	0	1,223,431,343	15,916,900	1,239,348,243
TOTAL	188,608,860	21,524,766	10,429,194	124,132	3,734,523	0	2,349,636,827	31,352,300	2,380,989,127
DAKOTA									
CITY	1,365,927,271	671,423,012	190,871,718	0	6,028,849	0	12,705,400,212	196,322,000	12,901,722,212
TOWN	11,079,278	4,296,448	1,510,500	0	547,652	0	639,561,011	16,939,700	656,500,711
TOTAL	1,377,006,549	675,719,460	192,382,218	0	6,576,501	0	13,344,961,223	213,261,700	13,558,222,923
DODGE									
CITY	19,198,336	7,845,296	384,309	0	206,804	0	201,908,739	3,889,700	205,798,439
TOWN	2,352,706	574,109	354,503	0	457,783	0	439,568,630	4,024,600	443,593,230
TOTAL	21,551,042	8,419,405	738,812	0	664,587	0	641,477,369	7,914,300	649,391,669
DOUGLAS									
CITY	88,943,823	12,892,130	4,278,631	0	236,630	0	313,859,362	5,593,800	319,453,162
TOWN	27,361,413	0	2,031,883	0	286,544	0	862,711,033	3,774,100	866,485,133
TOTAL	116,305,236	12,892,130	6,310,514	0	523,174	0	1,176,570,395	9,367,900	1,185,938,295
FARIBAULT									
CITY	19,673,720	18,978,974	549,387	0	389,174	0	175,469,286	3,124,300	178,593,586
TOWN	1,189,396	2,181,305	1,927,783	0	745,913	0	652,281,094	3,720,100	656,001,194
TOTAL	20,863,116	21,160,279	2,477,170	0	1,135,087	0	827,750,380	6,844,400	834,594,780
FILLMORE									
CITY	29,039,835	4,573,912	702,500	0	0	0	228,504,132	3,088,500	231,592,632
TOWN	3,971,073	65,196	2,526,697	0	0	0	459,814,734	6,869,200	466,683,934
TOTAL	33,010,908	4,639,108	3,229,197	0	0	0	688,318,866	9,957,700	698,276,566
FREEBORN									
CITY	57,530,775	35,529,518	2,014,740	0	465,805	0	468,987,203	8,715,400	477,702,603
TOWN	4,524,187	865,451	4,562,741	0	1,100,151	0	654,180,537	18,097,700	672,278,237
TOTAL	62,054,962	36,394,969	6,577,481	0	1,565,956	0	1,123,167,740	26,813,100	1,149,980,840
GOODHUE									
CITY	115,378,481	56,361,039	485,472,695	0	1,063,413	0	1,339,494,872	16,977,300	1,356,472,172
TOWN	19,870,321	1,598,778	923,449	0	236,304	0	837,422,198	5,964,800	843,386,998
TOTAL	135,248,802	57,959,817	486,396,144	0	1,299,717	0	2,176,917,070	22,942,100	2,199,859,170
GRANT									
CITY	8,435,735	0	172,913	0	325,651	0	48,086,104	2,646,900	50,733,004
TOWN	473,931	0	719,335	0	841,105	0	278,070,860	4,302,100	282,372,960
TOTAL	8,909,666	0	892,248	0	1,166,756	0	326,156,964	6,949,000	333,105,964
HENNEPIN									
CITY	8,082,416,975	2,813,840,487	204,005,743	0	43,258,155	0	48,865,734,292	811,547,514	49,677,281,806
TOWN	6,771,396	9,555,609	433,000	0	111,304	0	116,555,549	1,547,700	118,103,249
TOTAL	8,089,188,371	2,823,396,096	204,438,743	0	43,369,459	0	48,982,289,841	813,095,214	49,795,385,055
HOUSTON									
CITY	22,963,087	1,219,413	492,891	0	49,304	0	240,101,569	3,420,700	243,522,269
TOWN	4,133,509	146,696	780,805	0	170,500	0	324,940,581	5,229,900	330,170,481
TOTAL	27,096,596	1,366,109	1,273,696	0	219,804	0	565,042,150	8,650,600	573,692,750
HUBBARD									
CITY	32,442,073	1,669,565	575,500	0	0	0	95,260,312	3,604,500	98,864,812
TOWN	12,037,276	10,554,187	6,146,549	0	402,978	4,804	587,241,832	19,336,200	606,578,032
TOTAL	44,479,349	12,223,752	6,722,049	0	402,978	4,804	682,502,144	22,940,700	705,442,844
ISANTI									
CITY	42,514,177	6,289,318	1,975,031	0	705,999	0	212,662,819	4,245,400	216,908,219
TOWN	7,979,727	1,248,283	3,734,226	0	833,305	0	623,765,538	4,648,500	628,414,038
TOTAL	50,493,904	7,537,601	5,709,257	0	1,539,304	0	836,428,357	8,893,900	845,322,257

TABLE 30 PART B
1996 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL	RAILROAD	ALL OTHER	MARKET VALUE TOTALS		
							REAL	PERSONAL	REAL & PERSONAL
ITASCA									
CITY	76,787,706	39,598,428	254,069,454	203,500	1,542,738	0	678,319,169	14,912,700	693,231,869
TOWN	10,232,034	9,023,959	34,809,448	236,673	2,686,022	0	847,316,251	68,800,000	916,116,251
TOTAL	87,019,740	48,622,387	288,878,902	440,173	4,228,760	0	1,525,635,420	83,712,700	1,609,348,120
JACKSON									
CITY	17,015,193	30,000	77,608	0	128,086	0	105,775,691	1,213,300	106,988,991
TOWN	2,571,122	11,586,703	4,908,713	0	413,717	0	670,158,382	12,107,200	682,265,582
TOTAL	19,586,315	11,616,703	4,986,321	0	541,803	0	775,934,073	13,320,500	789,254,573
KANABEC									
CITY	16,062,131	5,915,195	182,196	0	225,805	0	78,172,953	1,583,800	79,756,753
TOWN	3,988,896	266,196	104,187	0	444,305	0	271,143,709	561,900	271,705,609
TOTAL	20,051,127	6,181,391	286,383	0	670,110	0	349,316,662	2,145,700	351,462,362
KANDIYOHI									
CITY	100,207,344	22,508,674	1,188,577	0	4,169,499	0	582,376,141	6,212,500	588,588,641
TOWN	16,975,098	1,189,796	2,340,568	0	1,972,847	0	873,767,594	6,332,100	880,099,694
TOTAL	117,182,442	23,698,470	3,529,145	0	6,142,346	0	1,456,143,735	12,544,600	1,468,688,335
KITTSON									
CITY	5,949,125	104,300	938,661	0	362,979	0	42,600,658	4,897,800	47,498,458
TOWN	1,427,174	0	22,387,283	0	2,107,976	0	320,769,635	27,661,500	348,431,135
TOTAL	7,376,299	104,300	23,325,944	0	2,470,955	0	363,370,293	32,559,300	395,929,593
KOOCHICHING									
CITY	21,749,093	72,538,217	2,943,087	0	1,564,804	0	229,356,564	4,736,700	234,093,264
TOWN	2,157,765	355,421	2,164,783	0	4,196,000	0	179,255,727	2,885,100	182,140,827
TOTAL	23,906,858	72,893,638	5,107,870	0	5,760,804	0	408,612,291	7,621,800	416,234,091
LAC QUI PARLE									
CITY	6,531,653	6,550,117	268,974	0	129,088	0	61,433,584	2,904,700	64,338,284
TOWN	1,396,914	2,828,504	950,566	0	635,695	0	372,969,087	2,330,900	375,299,987
TOTAL	7,928,567	9,378,621	1,219,540	0	764,783	0	434,402,671	5,235,600	439,638,271
LAKE									
CITY	10,951,013	394,135	1,346,356	0	358,609	0	102,657,113	1,956,600	104,613,713
TOWN	3,219,277	3,998,638	3,022,456	0	4,724,718	0	217,465,147	3,680,800	221,145,947
TOTAL	14,170,290	4,392,773	4,368,812	0	5,083,327	0	320,122,260	5,637,400	325,759,660
LAKEWOODS									
CITY	5,404,187	2,881,413	228,996	0	177,695	0	24,334,222	922,600	25,256,822
TOWN	1,319,840	481,696	357,512	0	533,608	0	117,616,351	844,000	118,460,351
TOTAL	6,724,027	3,363,109	586,508	0	711,303	0	141,950,573	1,766,600	143,717,173
LE SUEUR									
CITY	23,235,818	19,705,977	2,373,608	0	571,305	0	310,766,836	4,152,000	314,918,836
TOWN	5,359,222	8,596,029	1,050,418	0	706,804	0	563,952,080	6,925,500	570,877,580
TOTAL	28,595,040	28,302,006	3,424,026	0	1,278,109	0	874,718,916	11,077,500	885,796,416
LINCOLN									
CITY	5,146,906	1,345,278	700,778	0	85,805	0	49,368,204	763,200	50,131,404
TOWN	552,313	71,300	1,457,416	0	529,891	0	202,629,558	20,243,600	222,873,158
TOTAL	5,699,219	1,416,578	2,158,194	0	615,696	0	251,997,762	21,006,800	273,004,562
LYON									
CITY	67,700,114	45,563,657	1,038,242	0	1,156,891	0	462,626,418	6,198,700	468,825,118
TOWN	3,561,152	431,000	3,789,892	0	2,253,064	0	488,965,601	20,710,000	509,675,601
TOTAL	71,261,266	45,994,657	4,828,134	0	3,409,955	0	951,592,019	26,908,700	978,500,719
MCLEOD									
CITY	65,147,859	36,305,787	295,891	0	432,305	0	593,433,024	2,819,200	596,252,224
TOWN	6,562,866	1,996,795	923,773	0	252,414	0	485,595,386	2,849,100	488,444,486
TOTAL	71,710,725	38,302,582	1,219,664	0	684,719	0	1,079,028,410	5,668,300	1,084,696,710
MAHONOMEN									
CITY	11,726,113	0	138,613	0	61,478	0	33,872,585	2,592,000	36,464,585
TOWN	5,495,792	0	456,390	0	401,197	0	132,523,511	984,300	133,507,811
TOTAL	17,221,905	0	595,003	0	462,675	0	166,396,096	3,576,300	169,972,396
MARSHALL									
CITY	10,094,594	90,500	128,587	0	497,999	0	66,752,810	4,063,400	70,816,210
TOWN	2,216,514	0	16,931,517	0	2,460,869	0	456,921,360	47,822,000	504,743,360
TOTAL	12,311,108	90,500	17,060,104	0	2,958,868	0	523,674,170	51,885,400	575,559,570

TABLE 30 PART B
1996 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL	RAILROAD	ALL OTHER	MARKET VALUE TOTALS		
							REAL	PERSONAL	REAL & PERSONAL
MARTIN									
CITY	48,539,973	17,519,018	265,761	0	557,652	0	332,088,165	4,234,800	336,322,965
TOWN	2,050,064	1,865,510	28,143,009	0	749,912	0	705,026,511	30,227,300	735,253,811
TOTAL	50,590,037	19,384,528	28,408,770	0	1,307,564	0	1,037,114,676	34,462,100	1,071,576,776
MEEKER									
CITY	26,335,058	10,853,175	207,565	0	602,390	0	198,322,686	4,807,800	203,130,486
TOWN	7,211,273	852,196	1,433,011	0	1,220,914	0	528,745,758	6,984,600	535,730,358
TOTAL	33,546,331	11,705,371	1,640,576	0	1,823,304	0	727,068,444	11,792,400	738,860,844
MILLE LACS									
CITY	27,250,657	5,981,321	1,010,108	0	0	0	177,612,527	5,376,400	182,988,927
TOWN	9,343,414	38,096	1,706,432	0	0	0	364,638,835	3,570,700	368,209,535
TOTAL	36,594,071	6,019,417	2,716,540	0	0	0	542,251,362	8,947,100	551,198,462
MORRISON									
CITY	39,609,650	6,966,849	3,238,590	0	1,513,718	0	241,857,354	7,832,500	249,689,854
TOWN	11,032,159	0	11,097,965	0	2,261,107	0	621,519,256	14,579,300	636,098,556
TOTAL	50,641,809	6,966,849	14,336,555	0	3,774,825	0	863,376,610	22,411,800	885,788,410
MOWER									
CITY	62,884,628	43,340,630	1,818,698	0	166,892	0	591,369,185	3,356,200	594,725,385
TOWN	7,325,382	148,000	3,258,768	0	277,687	0	620,046,870	10,787,900	630,834,770
TOTAL	70,210,010	43,488,630	5,077,466	0	444,579	0	1,211,416,055	14,144,100	1,225,560,155
MURRAY									
CITY	9,770,216	2,524,318	0	0	0	0	80,910,009	1,987,800	82,897,809
TOWN	2,222,811	674,009	979,694	0	0	0	467,435,061	12,408,900	479,843,961
TOTAL	11,993,027	3,198,327	979,694	0	0	0	548,345,070	14,396,700	562,741,770
NICOLLET									
CITY	40,534,231	33,945,583	523,261	0	0	0	553,329,547	5,631,400	558,960,947
TOWN	1,966,787	1,251,317	1,840,294	0	0	0	476,320,987	3,304,600	479,625,587
TOTAL	42,501,018	35,196,900	2,363,555	0	0	0	1,029,650,534	8,936,000	1,038,586,534
NOBLES									
CITY	48,662,408	18,994,378	165,318	0	449,304	0	332,272,053	3,147,800	335,419,853
TOWN	3,508,557	1,212,769	1,094,710	0	332,305	0	560,688,277	2,006,000	562,694,277
TOTAL	52,170,965	20,207,147	1,260,028	0	781,609	0	892,960,330	5,153,800	898,114,130
NORMAN									
CITY	8,338,617	0	266,500	0	276,804	0	55,295,244	2,588,900	57,884,144
TOWN	2,050,545	0	2,268,811	0	1,240,001	0	371,445,425	1,866,400	373,311,825
TOTAL	10,389,162	0	2,535,311	0	1,516,805	0	426,740,669	4,455,300	431,195,969
OLMSTED									
CITY	582,559,591	78,567,891	2,294,330	0	967,805	0	2,965,090,652	21,858,137	2,986,948,789
TOWN	14,404,044	2,152,313	9,695,993	0	837,195	0	1,053,581,399	8,381,800	1,061,963,199
TOTAL	596,963,635	80,720,204	11,990,323	0	1,805,000	0	4,018,672,051	30,239,937	4,048,911,988
OTTER TAIL									
CITY	88,538,106	15,826,804	33,129,366	0	1,163,060	0	512,429,345	15,938,000	528,367,345
TOWN	12,830,245	7,000	6,962,506	0	3,711,328	0	1,371,521,416	6,871,700	1,378,393,116
TOTAL	101,368,351	15,833,804	40,091,872	0	4,874,388	0	1,883,950,761	22,809,700	1,906,760,461
PENNINGTON									
CITY	21,288,436	5,018,817	0	0	374,305	0	128,145,022	3,490,500	131,635,522
TOWN	2,582,695	0	1,526,606	0	532,696	0	163,381,289	16,913,100	180,294,389
TOTAL	23,871,131	5,018,817	1,526,606	0	907,001	0	291,526,311	20,403,600	311,929,911
PINE									
CITY	49,598,232	2,613,892	1,469,392	0	1,615,695	0	195,807,175	7,401,500	203,208,675
TOWN	5,053,203	161,192	5,133,204	0	3,317,283	0	513,204,146	12,201,100	525,405,246
TOTAL	54,651,435	2,775,084	6,602,596	0	4,932,978	0	709,011,321	19,602,600	728,613,921
PIPESTONE									
CITY	13,581,778	6,861,813	1,089,000	0	516,412	0	117,348,900	5,156,400	122,505,300
TOWN	751,095	1,806,517	1,310,372	0	1,334,498	0	260,467,697	1,564,500	262,032,197
TOTAL	14,332,873	8,668,330	2,399,372	0	1,850,910	0	377,816,597	6,720,900	384,537,497
POLK									
CITY	49,406,186	15,187,426	1,015,762	0	2,699,218	0	379,198,390	10,304,200	389,502,590
TOWN	5,304,943	6,350,891	6,872,122	0	8,283,890	0	909,740,047	24,411,900	934,151,947
TOTAL	54,711,129	21,538,317	7,887,884	0	10,983,108	0	1,288,938,437	34,716,100	1,323,654,537

TABLE 30 PART B
1996 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL	RAILROAD	ALL OTHER	MARKET VALUE TOTALS		
							REAL	PERSONAL	REAL & PERSONAL
POPE									
CITY	11,654,122	1,503,704	465,965	0	206,391	0	85,168,407	5,347,700	90,516,107
TOWN	3,238,296	1,165,382	978,898	0	674,795	824	316,920,449	6,276,400	323,196,849
TOTAL	14,892,418	2,669,086	1,444,863	0	881,186	824	402,088,856	11,624,100	413,712,956
RAMSEY									
CITY	2,296,909,831	751,854,534	92,507,866	0	27,867,368	0	15,886,608,560	397,767,800	16,284,376,360
TOWN	23,811,156	10,332,195	1,456,813	0	821,348	0	455,330,171	2,396,000	457,726,171
TOTAL	2,320,720,987	762,186,729	93,964,679	0	28,688,716	0	16,341,938,731	400,163,800	16,742,102,531
RED LAKE									
CITY	2,653,795	258,496	464,000	0	75,174	0	23,411,192	3,538,000	26,949,192
TOWN	496,900	0	4,702,587	0	440,130	0	92,542,848	12,971,900	105,514,748
TOTAL	3,150,695	258,496	5,166,587	0	515,304	0	115,954,040	16,509,900	132,463,940
REDWOOD									
CITY	29,139,448	10,519,148	675,935	0	154,478	0	202,491,701	2,761,300	205,253,001
TOWN	3,593,613	1,682,900	1,234,435	0	534,891	0	697,284,723	1,950,800	699,235,523
TOTAL	32,733,061	12,202,048	1,910,370	0	689,369	0	899,776,424	4,712,100	904,488,524
RENVILLE									
CITY	18,168,660	15,412,826	1,536,242	0	212,218	0	178,641,610	3,138,400	181,780,010
TOWN	2,780,727	15,038,378	4,529,140	0	490,196	0	894,583,218	6,148,800	900,732,018
TOTAL	20,949,387	30,451,204	6,065,382	0	702,414	0	1,073,224,828	9,287,200	1,082,512,028
RICE									
CITY	122,901,227	23,964,922	2,009,917	0	996,609	0	893,050,213	13,511,200	906,561,413
TOWN	5,721,775	944,609	5,224,412	0	486,826	0	737,233,928	11,265,200	748,499,128
TOTAL	128,623,002	24,909,531	7,234,329	0	1,483,435	0	1,630,284,141	24,776,400	1,655,060,541
ROCK									
CITY	17,737,248	4,215,037	11,479	0	87,308	0	130,846,682	1,325,200	132,171,882
TOWN	1,411,784	2,281,477	1,314,370	0	753,791	0	364,183,886	940,200	365,124,086
TOTAL	19,149,032	6,496,514	1,325,849	0	841,099	0	495,030,568	2,265,400	497,295,968
ROSEAU									
CITY	24,621,953	20,999,161	821,895	0	664,890	0	130,612,107	3,564,000	134,176,107
TOWN	2,577,112	847,709	14,095,461	0	1,869,543	0	343,902,692	6,036,500	349,939,192
TOTAL	27,199,065	21,846,870	14,917,356	0	2,534,433	0	474,514,799	9,600,500	484,115,299
ST. LOUIS									
CITY	408,001,423	116,409,043	93,633,932	2,978,890	15,819,611	0	3,293,923,827	91,729,800	3,385,653,627
TOWN	21,311,902	12,691,331	40,938,109	1,007,608	29,737,086	0	1,607,078,038	89,305,300	1,696,383,338
TOTAL	429,313,325	129,100,374	134,572,041	3,986,498	45,556,697	0	4,901,001,865	181,035,100	5,082,036,965
SCOTT									
CITY	158,437,835	154,066,326	19,541,942	0	1,311,992	0	2,016,892,127	24,126,700	2,041,018,827
TOWN	13,778,012	2,849,388	4,010,694	0	995,913	0	857,667,815	7,911,900	865,579,715
TOTAL	172,215,847	156,915,714	23,552,636	0	2,307,905	0	2,874,559,942	32,038,600	2,906,598,542
SHERBURNE									
CITY	106,311,021	56,488,374	653,560,718	0	2,057,805	0	1,489,096,796	17,384,100	1,506,480,896
TOWN	20,635,922	547,900	3,626,052	0	2,194,566	0	840,973,435	14,838,400	855,811,835
TOTAL	126,946,943	57,036,274	657,186,770	0	4,252,371	0	2,330,070,231	32,222,500	2,362,292,731
SIBLEY									
CITY	11,047,984	9,949,129	1,016,411	0	0	0	133,346,510	2,136,800	135,483,310
TOWN	2,493,018	1,585,709	746,970	0	0	0	527,430,022	2,763,000	530,193,022
TOTAL	13,541,002	11,534,838	1,763,381	0	0	0	660,776,532	4,899,800	665,676,332
STEARNS									
CITY	424,470,108	111,895,470	4,671,390	0	3,943,827	0	1,882,597,596	30,591,500	1,913,189,096
TOWN	58,469,665	11,683,960	4,825,201	0	1,677,350	0	1,758,602,893	19,441,800	1,778,044,693
TOTAL	482,939,773	123,579,430	9,496,591	0	5,621,177	0	3,641,200,489	50,033,300	3,691,233,789
STEELE									
CITY	77,957,814	61,903,035	5,135,891	0	736,601	0	717,809,358	1,314,900	719,124,258
TOWN	15,086,667	3,795,573	2,964,843	0	1,225,978	0	458,036,407	13,611,900	471,648,307
TOTAL	93,044,481	65,698,608	8,100,734	0	1,962,579	0	1,175,845,765	14,926,800	1,190,772,565

TABLE 30 PART B
1996 TAXABLE MARKET VALUE OF REAL & PERSONAL PROPERTY BY USE CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL	INDUSTRIAL	PUBLIC UTILITY	MINERAL	RAILROAD	ALL OTHER	MARKET VALUE TOTALS		
							REAL	PERSONAL	REAL & PERSONAL
STEVENS									
CITY	18,022,774	1,160,034	296,282	0	719,913	0	99,855,257	4,859,000	104,714,257
TOWN	3,552,991	0	816,587	0	1,748,610	0	273,548,889	3,786,700	277,335,589
TOTAL	21,575,765	1,160,034	1,112,869	0	2,468,523	0	373,404,146	8,645,700	382,049,846
SWIFT									
CITY	12,996,109	1,312,312	285,892	0	949,522	0	94,681,895	5,085,100	99,766,995
TOWN	1,704,022	677,304	4,217,937	0	1,838,152	0	338,297,258	4,970,600	343,267,858
TOTAL	14,700,131	1,989,616	4,503,829	0	2,787,674	0	432,979,153	10,055,700	443,034,853
TODD									
CITY	22,241,894	2,958,162	292,992	0	329,195	0	130,099,559	4,182,400	134,281,959
TOWN	3,231,069	23,204	2,449,784	0	1,973,217	0	408,116,154	5,785,600	413,901,754
TOTAL	25,472,963	2,981,366	2,742,776	0	2,302,412	0	538,215,713	9,968,000	548,183,713
TRAVERSE									
CITY	3,930,200	1,277,091	373,609	0	149,000	0	33,964,680	1,298,800	35,263,480
TOWN	593,304	0	1,550,178	0	347,891	0	286,600,516	3,546,500	290,147,016
TOTAL	4,523,504	1,277,091	1,923,787	0	496,891	0	320,565,196	4,845,300	325,410,496
WABASHA									
CITY	36,779,689	7,189,370	1,219,204	0	353,087	0	295,580,994	4,999,400	300,580,394
TOWN	3,317,826	0	1,342,694	0	423,806	0	407,085,693	2,620,700	409,706,393
TOTAL	40,097,515	7,189,370	2,561,898	0	776,893	0	702,666,687	7,620,100	710,286,787
WADENA									
CITY	20,134,754	3,430,487	1,031,805	0	805,696	0	114,503,206	4,179,000	118,682,206
TOWN	1,781,817	0	3,521,210	0	775,717	0	139,484,374	10,254,700	149,739,074
TOTAL	21,916,571	3,430,487	4,553,015	0	1,581,413	0	253,987,580	14,433,700	268,421,280
WASECA									
CITY	28,663,087	13,969,817	1,431,969	0	272,000	0	252,386,903	2,317,800	254,704,703
TOWN	2,044,953	2,064,696	1,909,571	0	873,998	0	471,494,315	7,592,400	479,086,715
TOTAL	30,708,040	16,034,513	3,341,540	0	1,145,998	0	723,881,218	9,910,200	733,791,418
WASHINGTON									
CITY	544,962,068	80,728,370	98,944,191	0	2,791,282	0	6,009,831,850	98,093,000	6,107,924,850
TOWN	26,845,192	312,783	523,501	0	1,302,480	0	1,388,965,510	19,326,100	1,408,291,610
TOTAL	571,807,260	81,041,153	99,467,692	0	4,093,762	0	7,398,797,360	117,419,100	7,516,216,460
WATONWAN									
CITY	16,024,261	12,814,070	41,413	0	340,695	0	122,440,643	1,645,800	124,086,443
TOWN	1,404,309	1,829,891	825,944	0	513,608	0	361,712,837	4,963,700	366,676,537
TOTAL	17,428,570	14,643,961	867,357	0	854,303	0	484,153,480	6,609,500	490,762,980
WILKIN									
CITY	7,822,271	0	61,173	0	720,518	0	71,022,222	2,995,900	74,018,122
TOWN	1,616,604	0	360,464	0	2,516,765	0	325,368,196	2,769,300	328,137,496
TOTAL	9,438,875	0	421,637	0	3,237,283	0	396,390,418	5,765,200	402,155,618
WINONA									
CITY	105,530,685	55,835,326	3,553,090	0	1,632,696	0	829,455,446	14,513,900	843,969,346
TOWN	5,617,764	1,206,317	1,327,134	0	945,130	0	493,592,985	2,435,700	496,028,685
TOTAL	111,148,449	57,041,643	4,880,224	0	2,577,826	0	1,323,048,431	16,949,600	1,339,998,031
WRIGHT									
CITY	147,751,336	35,893,822	272,083,800	0	1,779,458	0	1,456,610,779	18,537,200	1,475,147,979
TOWN	29,484,732	3,618,101	52,026,969	0	1,854,932	0	1,480,326,192	14,497,400	1,494,823,592
TOTAL	177,236,068	39,511,923	324,110,769	0	3,634,390	0	2,936,936,971	33,034,600	2,969,971,571
YELLOW MEDICINE									
CITY	10,830,601	4,988,789	373,608	0	295,696	0	99,116,410	3,358,400	102,474,810
TOWN	1,615,101	1,923,583	1,599,831	0	685,110	0	440,567,549	3,831,400	444,398,949
TOTAL	12,445,702	6,912,372	1,973,439	0	980,806	0	539,683,959	7,189,800	546,873,759
STATE TOTAL									
CITY	17,956,086,732	6,596,768,600	2,549,449,447	3,205,477	176,482,081	216,345	128,624,080,875	2,262,308,751	130,886,389,626
TOWN	676,289,413	207,897,189	528,315,009	1,345,326	138,264,158	179,973	48,539,707,616	1,020,153,200	49,559,860,816
TOTAL	18,632,376,145	6,804,665,789	3,077,764,456	4,550,803	314,746,239	396,318	177,163,788,491	3,282,461,951	180,446,250,442

**TABLE 31
GREEN ACRES EFFECT ON FARM LAND MARKET VALUE
TAXES PAYABLE 1996**

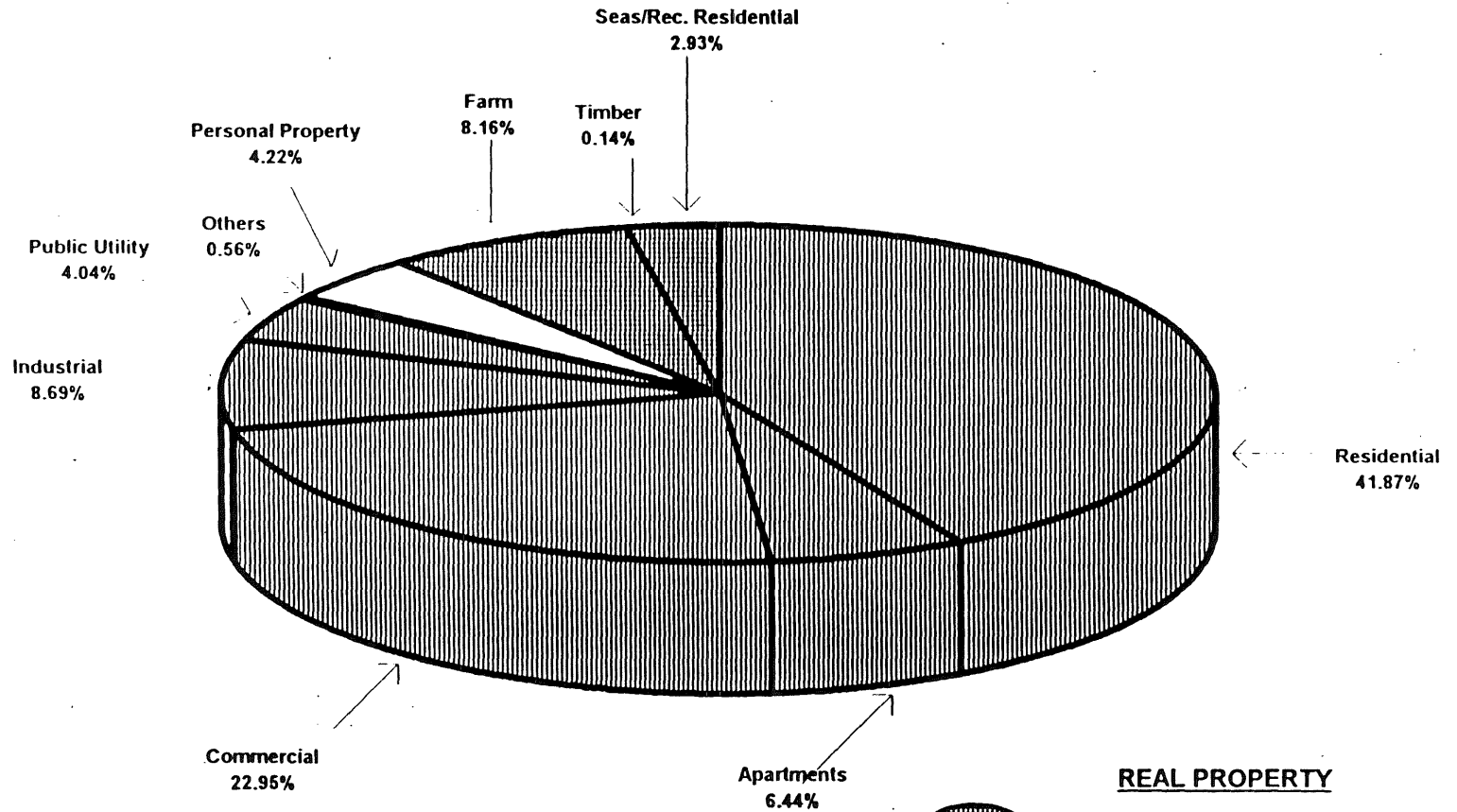
COUNTY	NUMBER OF GREEN ACRES	FARM LAND MARKET VALUE		
		BEFORE GREEN ACRES REDUCTION	AFTER GREEN ACRES REDUCTION	GREEN ACRES REDUCTION
AITKIN	0	58,361,100	58,361,100	0
ANOKA	60,879	155,078,800	91,137,700	63,941,100
BECKER	5,474	166,768,722	165,701,922	1,066,800
BELTRAMI	0	61,135,326	61,135,326	0
BENTON	0	103,824,650	103,824,650	0
BIG STONE	0	158,799,790	158,799,790	0
BLUE EARTH	143	586,282,100	585,808,200	473,900
BROWN	0	458,365,100	458,365,100	0
CARLTON	0	36,984,800	36,984,800	0
CARVER	20,567	281,913,100	254,506,300	27,406,800
CASS	0	54,577,500	54,577,500	0
CHIPPEWA	0	359,453,100	359,453,100	0
CHISAGO	135,910	155,059,000	113,843,600	41,215,400
CLAY	535	405,958,800	405,563,100	395,700
CLEARWATER	0	54,555,100	54,555,100	0
COOK	0	741,900	741,900	0
COTTONWOOD	0	423,134,200	423,134,200	0
CROW WING	0	51,296,200	51,296,200	0
DAKOTA	125,439	353,143,900	253,815,800	99,328,100
DODGE	0	271,046,800	271,046,800	0
DOUGLAS	9	138,072,670	138,002,070	70,600
FARIBAULT	0	571,323,300	571,323,300	0
FILLMORE	0	354,414,213	354,414,213	0
FREEBORN	0	462,286,715	462,286,715	0
GOODHUE	0	419,597,575	419,597,575	0
GRANT	0	225,065,700	225,065,700	0
HENNEPIN	52,961	310,352,900	176,198,200	134,154,700
HOUSTON	0	188,620,740	188,620,740	0
HUBBARD	5,476	45,257,800	44,321,900	935,900
ISANTI	159,897	155,582,100	111,158,100	44,424,000
ITASCA	0	24,469,400	24,469,400	0
JACKSON	0	565,819,800	565,819,800	0
KANABEC	0	59,854,700	59,854,700	0
KANDIYOHI	1,756	364,329,950	364,186,550	143,400
KITTSÓN	0	257,934,150	257,934,150	0
KOOCHICHING	0	19,509,600	19,509,600	0
LAC QUI PARLE	0	319,772,400	319,772,400	0
LAKE	0	274,400	274,400	0
LAKE OF WOOD	804	24,424,100	23,786,600	637,500
LE SUEUR	0	273,928,500	273,928,500	0
LINCOLN	0	160,304,940	160,304,940	0
LYON	2,708	379,840,282	371,566,282	8,274,000
MCLEOD	0	269,097,925	269,097,925	0
MAHNOMEN	0	79,398,259	79,398,259	0
MARSHALL	0	369,338,114	369,338,114	0
MARTIN	0	569,842,265	569,842,265	0




**TABLE 31
GREEN ACRES EFFECT ON FARM LAND MARKET VALUE
TAXES PAYABLE 1996**

COUNTY	NUMBER OF GREEN ACRES	FARM LAND MARKET VALUE		
		BEFORE GREEN ACRES REDUCTION	AFTER GREEN ACRES REDUCTION	GREEN ACRES REDUCTION
MEEKER	0	235,223,300	235,223,300	0
MILLE LACS	0	73,838,000	73,838,000	0
MORRISON	6,215	170,539,800	166,974,600	3,565,200
MOWER	0	445,046,600	445,046,600	0
MURRAY	0	375,856,960	375,856,960	0
NICOLLET	1,111	336,553,500	335,256,100	1,297,400
NOBLES	0	474,913,280	474,913,280	0
NORMAN	0	318,146,700	318,146,700	0
OLMSTED	0	309,117,800	309,117,800	0
OTTER TAIL	0	369,650,600	369,650,600	0
PENNINGTON	0	80,438,195	80,438,195	0
PINE	4,141	107,281,220	106,277,120	1,004,100
PIPESTONE	0	216,030,850	216,030,850	0
POLK	0	690,760,675	690,760,675	0
POPE	0	166,299,900	166,299,900	0
RAMSEY	395	19,412,600	11,616,600	7,796,000
RED LAKE	0	64,029,500	64,029,500	0
REDWOOD	0	607,459,825	607,459,825	0
RENVILLE	0	766,611,600	766,611,600	0
RICE	9,707	326,236,540	324,658,240	1,578,300
ROCK	0	312,854,700	312,854,700	0
ROSEAU	0	169,619,700	169,619,700	0
ST LOUIS	0	25,984,699	25,984,699	0
SCOTT	94,295	229,908,550	204,474,050	25,434,500
SHERBURNE	157,799	194,624,932	117,668,532	76,956,400
SIBLEY	0	402,380,100	402,380,100	0
STEARNS	349	378,094,894	377,082,994	1,011,900
STEELE	253	295,466,581	294,876,881	589,700
STEVENS	0	229,278,400	229,278,400	0
SWIFT	0	288,738,735	288,738,735	0
TODD	0	137,667,074	137,667,074	0
TRAVERSE	0	258,814,100	258,814,100	0
WABASHA	45	200,985,775	200,595,375	390,400
WADENA	0	51,633,900	51,633,900	0
WASECA	0	326,684,200	326,684,200	0
WASHINGTON	78,116	305,291,800	183,252,900	122,038,900
WATONWAN	0	305,419,800	305,419,800	0
WILKIN	0	289,761,900	289,761,900	0
WINONA	80	200,966,065	200,736,265	229,800
WRIGHT	338,238	450,954,300	280,854,500	170,099,800
YELLOW MED	0	366,962,054	366,962,054	0
STATEWIDE TOTAL	1,263,302	22,380,732,190	21,546,271,890	834,460,300

FIGURE 2

Total Net Tax Capacity Value of Real and Personal Property By Legal Class For Assessment 1995



<u>REAL PROPERTY</u>	
	Agricultural \$ 392,942,995
	Non-Agricultural \$2,957,064,529
	Personal Property <u>\$ 147,560,824</u>
TOTAL NET TAX CAPACITY \$3,497,568,348	

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

TABLE 32 PART A
1996 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		BLIND, PARA		VET/ DISABLED TO \$32 K (0.45%)	TO 72K UP TO 320 ACRES (0.45%)	TO 72K OVER 320 ACRES (0.45%)	72-115K UP TO 320 ACRES (0.45%)	72-115K OVER 320 ACRES (0.45%)
	VET/ DISABLED TO \$32 K (0.45%)	TO 72K (1.00%)	72-115 (2.00%)	OVER 115 (2.00%)					
<u>AITKIN</u>									
CITY	0	2,173	508	0	0	621	49	0	87
TOWN	2,111	355,226	3,444	0	215	184,494	2,381	11,457	6,716
TOTAL	2,111	357,399	3,952	0	215	185,115	2,430	11,457	6,803
<u>ANOKA</u>									
CITY	360	408,116	193,838	77,558	0	100,789	0	14,541	0
TOWN	72	225,857	125,062	34,778	0	52,884	0	6,037	0
TOTAL	432	633,973	318,900	112,336	0	153,673	0	20,578	0
<u>BECKER</u>									
CITY	0	2,278	1,100	0	0	793	0	29	0
TOWN	677	596,803	38,746	7,933	574	346,805	1,705	65,830	9,982
TOTAL	677	599,081	39,846	7,933	574	347,598	1,705	65,859	9,982
<u>BELTRAMI</u>									
CITY	0	7,295	0	0	0	1,816	16	75	97
TOWN	336	391,479	14,684	2,330	109	185,541	8,463	5,580	16,943
TOTAL	336	398,774	14,684	2,330	109	187,357	8,479	5,655	17,040
<u>BENTON</u>									
CITY	0	3,454	666	0	0	1,944	0	576	0
TOWN	226	572,698	74,290	16,332	64	301,430	0	72,707	169
TOTAL	226	576,152	74,956	16,332	64	303,374	0	73,283	169
<u>BIG STONE</u>									
CITY	0	6,087	182	0	0	1,262	0	157	7
TOWN	0	107,905	176	346	0	145,581	99	68,484	925
TOTAL	0	113,992	358	346	0	146,843	99	68,641	932
<u>BLUE EARTH</u>									
CITY	0	6,462	648	0	0	1,829	0	395	0
TOWN	565	720,572	89,464	24,784	576	440,234	0	226,436	0
TOTAL	565	727,034	90,112	24,784	576	442,063	0	226,831	0
<u>BROWN</u>									
CITY	0	5,778	0	0	0	2,621	0	1,022	0
TOWN	576	455,017	28,210	7,982	0	389,659	0	210,396	0
TOTAL	576	460,795	28,210	7,982	0	392,280	0	211,418	0
<u>CARLTON</u>									
CITY	0	11,961	0	0	0	4,646	58	96	72
TOWN	466	375,921	11,760	1,040	317	130,366	1,965	4,304	2,726
TOTAL	466	387,882	11,760	1,040	317	135,012	2,023	4,400	2,798
<u>CARVER</u>									
CITY	0	43,142	26,938	57,860	0	15,762	0	5,081	0
TOWN	360	785,475	222,502	135,614	0	353,679	0	136,551	0
TOTAL	360	828,617	249,440	193,474	0	369,441	0	141,632	0
<u>CASS</u>									
CITY	0	7,992	804	0	0	2,626	16	32	331
TOWN	587	281,225	5,324	1,962	205	155,769	4,949	5,055	14,121
TOTAL	587	289,217	6,128	1,962	205	158,395	4,965	5,087	14,452

TABLE 32 PART A
1996 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS									
	HOUSE, GARAGE AND ONE ACRE					LAND				
	BLIND, PARA VET/ DISABLED TO \$32 K		BLIND, PARA VET/ TO 72K			TO 72K UP TO 320 ACRES		72-115K UP TO 320 ACRES		72-115K OVER 320 ACRES
	(0.48%)	(1.00%)	(2.00%)	(2.00%)	(0.48%)	(0.48%)	(0.48%)	(0.48%)	(0.48%)	
CHIPPEWA										
CITY	0	1,966	0	0	0	2,037	0	502	0	
TOWN	470	250,809	15,374	1,294	250	250,510	0	131,192	0	
TOTAL	470	252,775	15,374	1,294	250	252,547	0	131,694	0	
CHISAGO										
CITY	0	149,055	40,038	4,854	0	37,196	5	3,592	298	
TOWN	360	982,029	299,534	84,254	0	270,839	565	36,948	263	
TOTAL	360	1,131,084	339,572	89,108	0	308,035	570	40,540	561	
CLAY										
CITY	0	5,877	0	0	0	2,359	0	460	0	
TOWN	504	510,999	51,732	13,546	0	310,864	103	134,733	2,883	
TOTAL	504	516,876	51,732	13,546	0	313,223	103	135,193	2,883	
CLEARWATER										
CITY	144	2,542	0	0	0	894	0	0	0	
TOWN	265	317,691	12,622	3,480	91	180,113	4,752	11,119	14,869	
TOTAL	409	320,233	12,622	3,480	91	181,007	4,752	11,119	14,869	
COOK										
CITY	0	0	0	0	0	0	0	0	0	
TOWN	0	6,680	506	0	0	3,086	0	618	0	
TOTAL	0	6,680	506	0	0	3,086	0	618	0	
COTTONWOOD										
CITY	0	8,049	0	0	0	455	0	70	0	
TOWN	288	254,988	4,392	46	0	282,217	0	148,491	4	
TOTAL	288	263,037	4,392	46	0	282,672	0	148,561	4	
CROW WING										
CITY	0	20,128	4,170	852	0	1,800	5,856	0	1,106	
TOWN	620	379,244	36,788	9,124	612	37,699	133,078	283	23,544	
TOTAL	620	399,372	40,958	9,976	612	39,499	138,934	283	24,650	
DAKOTA										
CITY	144	169,332	113,078	66,468	0	48,399	0	11,896	0	
TOWN	576	680,123	413,728	185,654	0	236,362	0	91,914	164	
TOTAL	720	849,455	526,806	252,122	0	284,761	0	103,810	164	
DODGE										
CITY	0	6,612	2,188	954	0	2,743	0	620	0	
TOWN	144	542,844	85,730	23,628	0	278,337	0	121,733	0	
TOTAL	144	549,456	87,918	24,582	0	281,080	0	122,353	0	
DOUGLAS										
CITY	0	12,449	784	0	0	3,596	0	137	0	
TOWN	562	535,910	32,600	5,878	619	329,368	243	81,233	1,684	
TOTAL	562	548,359	33,384	5,878	619	332,964	243	81,370	1,684	
FARIBAULT										
CITY	0	7,794	0	0	0	4,098	0	859	0	
TOWN	80	361,177	5,442	1,032	64	354,931	0	189,144	0	
TOTAL	80	368,971	5,442	1,032	64	359,029	0	190,003	0	

TABLE 32 PART A
1996 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		BLIND, PARA		BLIND, PARA VET/ DISABLED	TO 72K UP TO 320	TO 72K OVER 320	72-116K UP TO 320	72-116K OVER 320
	TO \$32 K (0.45%)	TO 72K (1.00%)	72-116 (2.00%)	OVER 116 (2.00%)	TO \$32 K (0.45%)	ACRES (0.45%)	ACRES (0.45%)	ACRES (0.45%)	ACRES (0.45%)
FILLMORE									
CITY	144	55,820	4,114	1,208	0	21,742	46	5,156	354
TOWN	353	740,061	28,728	5,776	8	489,302	0	199,921	55
TOTAL	497	795,881	32,842	6,984	8	511,044	46	205,077	409
FREEBORN									
CITY	0	4,904	0	0	0	1,820	0	143	0
TOWN	341	603,647	37,373	60,689	94	446,130	0	216,504	0
TOTAL	341	608,551	37,373	60,689	94	447,950	0	216,647	0
GOODHUE									
CITY	0	34,972	11,692	3,782	0	12,669	0	3,863	0
TOWN	792	1,102,828	249,225	101,671	0	530,170	0	230,499	28
TOTAL	792	1,137,800	260,917	105,453	0	542,839	0	234,362	28
GRANT									
CITY	0	4,763	322	0	0	3,055	0	902	0
TOWN	198	181,942	12,180	4,404	288	177,925	77	89,464	622
TOTAL	198	186,705	12,502	4,404	288	180,980	77	90,366	622
HENNEPIN									
CITY	432	597,011	421,625	403,410	0	195,071	0	49,195	0
TOWN	0	63,485	41,786	24,150	0	20,560	0	5,972	0
TOTAL	432	660,496	463,411	427,560	0	215,631	0	55,167	0
HOUSTON									
CITY	0	8,582	1,756	1,414	0	3,043	0	844	0
TOWN	275	539,711	23,954	1,232	14	315,450	223	121,782	1,372
TOTAL	275	548,293	25,710	2,646	14	318,493	223	122,626	1,372
HUBBARD									
CITY	0	3,326	0	0	0	1,189	0	48	0
TOWN	451	274,539	18,016	8,710	127	116,360	1,665	8,616	5,298
TOTAL	451	277,865	18,016	8,710	127	117,549	1,665	8,664	5,298
ISANTI									
CITY	0	2,661	0	0	0	1,350	0	188	0
TOWN	996	1,108,252	247,792	69,686	13	324,874	0	36,944	255
TOTAL	996	1,110,913	247,792	69,686	13	326,224	0	37,132	255
ITASCA									
CITY	0	3,325	184	0	0	1,652	0	193	123
TOWN	432	220,255	6,172	0	0	101,793	2,278	4,476	4,178
TOTAL	432	223,580	6,356	0	0	103,445	2,278	4,669	4,301
JACKSON									
CITY	0	5,853	42	0	0	1,996	0	130	0
TOWN	592	365,844	8,222	1,866	130	330,950	0	177,416	0
TOTAL	592	371,697	8,264	1,866	130	332,946	0	177,546	0
KANABEC									
CITY	0	7,426	594	0	0	2,786	0	134	0
TOWN	1,418	448,526	15,631	2,264	95	219,108	820	27,301	4,776
TOTAL	1,418	455,952	16,225	2,264	95	221,894	820	27,435	4,776

TABLE 32 PART A
1996 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				BLIND, PARA				
	VET/ DISABLED TO \$32 K (0.45%)	TO 72K (1.00%)	72-115 (2.00%)	OVER 115 (2.00%)	VET/ DISABLED TO \$32 K (0.45%)	TO 72K UP TO 320 ACRES (0.45%)	TO 72K OVER 320 ACRES (0.45%)	72-115K UP TO 320 ACRES (0.45%)	72-115K OVER 320 ACRES (0.45%)
KANDIYOHI									
CITY	144	6,577	860	1,078	142	3,194	0	1,293	0
TOWN	594	510,993	39,106	12,054	555	403,061	44	171,270	1,094
TOTAL	738	517,570	39,966	13,132	697	406,255	44	172,563	1,094
KITTSON									
CITY	0	7,215	0	0	0	3,304	0	4	5
TOWN	0	150,486	2,522	0	0	159,397	4,081	59,749	15,180
TOTAL	0	157,701	2,522	0	0	162,701	4,081	59,753	15,185
KOOCHICHING									
CITY	0	3,844	0	0	0	835	0	0	0
TOWN	320	147,585	5,100	266	41	57,002	4,897	436	3,059
TOTAL	320	151,429	5,100	266	41	57,837	4,897	436	3,059
LAC QUI PARLE									
CITY	0	882	0	0	0	522	0	0	0
TOWN	129	244,627	2,886	1,078	159	296,370	0	149,110	466
TOTAL	129	245,509	2,886	1,078	159	296,892	0	149,110	466
LAKE									
CITY	0	0	0	0	0	0	0	0	0
TOWN	0	4,366	0	0	0	1,067	125	0	53
TOTAL	0	4,366	0	0	0	1,067	125	0	53
LAKEWOODS									
CITY	0	1,078	20	0	0	613	39	0	97
TOWN	0	99,033	3,707	1,237	0	48,475	3,340	3,124	7,160
TOTAL	0	100,111	3,727	1,237	0	49,088	3,379	3,124	7,257
LE SUEUR									
CITY	0	5,093	406	0	0	1,847	0	93	0
TOWN	144	561,103	37,342	8,476	0	351,429	0	144,374	0
TOTAL	144	566,196	37,748	8,476	0	353,276	0	144,467	0
LINCOLN									
CITY	0	6,720	262	0	0	1,909	0	242	0
TOWN	90	175,322	2,730	20	144	216,837	0	91,460	320
TOTAL	90	182,042	2,992	20	144	218,746	0	91,702	320
LYON									
CITY	0	4,307	136	0	0	2,450	0	509	0
TOWN	190	345,259	12,106	1,224	98	292,435	0	151,241	96
TOTAL	190	349,566	12,242	1,224	98	294,885	0	151,750	96
MCLEOD									
CITY	0	5,967	370	0	0	1,708	0	23	0
TOWN	233	630,737	49,720	8,646	57	432,338	0	171,704	0
TOTAL	233	636,704	50,090	8,646	57	434,046	0	171,727	0
MAHNOMEN									
CITY	0	1,402	0	0	0	362	0	0	0
TOWN	196	125,303	4,138	358	69	112,120	1,721	36,016	5,648
TOTAL	196	126,705	4,138	358	69	112,482	1,721	36,016	5,648

TABLE 32 PART A
1996 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		BLIND, PARA		BLIND, PARA		BLIND, PARA		BLIND, PARA
	VET/ DISABLED TO \$32 K (0.45%)	TO 72K (1.00%)	72-115 (2.00%)	OVER 115 (2.00%)	VET/ DISABLED TO \$32 K (0.45%)	TO 72K UP TO 320 ACRES (0.45%)	TO 72K OVER 320 ACRES (0.45%)	72-115K UP TO 320 ACRES (0.45%)	72-115K OVER 320 ACRES (0.45%)
MARSHALL									
CITY	0	2,900	0	0	0	747	0	242	61
TOWN	0	311,733	5,244	248	0	354,081	3,409	108,073	30,470
TOTAL	0	314,633	5,244	248	0	354,828	3,409	108,315	30,531
MARTIN									
CITY	0	11,273	836	0	0	6,236	0	1,892	0
TOWN	0	383,076	7,772	2,726	0	352,490	0	187,580	0
TOTAL	0	394,349	8,608	2,726	0	358,726	0	189,472	0
MEEKER									
CITY	0	6,230	580	0	0	2,519	0	892	0
TOWN	196	525,666	33,454	8,616	216	360,762	0	139,769	0
TOTAL	196	531,896	34,034	8,616	216	363,281	0	140,661	0
MILLE LACS									
CITY	0	8,537	1,360	856	0	2,365	0	297	57
TOWN	622	526,680	26,888	3,629	616	228,674	264	24,424	1,942
TOTAL	622	535,217	28,248	4,485	616	231,039	264	24,721	1,999
MORRISON									
CITY	0	49,792	1,578	0	0	23,046	14	2,771	132
TOWN	1,072	982,296	56,457	8,882	315	545,000	2,239	108,862	9,395
TOTAL	1,072	1,032,088	58,035	8,882	315	568,046	2,253	111,633	9,527
MOWER									
CITY	0	14,626	806	274	0	5,070	0	1,206	0
TOWN	763	660,622	43,580	38,858	102	429,392	0	196,509	0
TOTAL	763	675,248	44,386	39,132	102	434,462	0	197,715	0
MURRAY									
CITY	94	3,463	162	0	50	1,639	0	485	0
TOWN	451	290,871	8,309	1,206	342	300,332	0	153,936	0
TOTAL	545	294,334	8,471	1,206	392	301,971	0	154,421	0
NICOLLET									
CITY	0	3,455	900	2,696	0	2,372	0	1,298	0
TOWN	254	395,722	24,560	2,288	36	284,955	0	150,297	0
TOTAL	254	399,177	25,460	4,984	36	287,327	0	151,595	0
NOBLES									
CITY	0	6,807	606	0	0	3,067	0	495	0
TOWN	227	353,775	12,200	186	288	342,242	0	178,646	0
TOTAL	227	360,582	12,806	186	288	345,309	0	179,141	0
NORMAN									
CITY	0	1,096	0	0	0	299	0	0	0
TOWN	29	206,362	7,600	862	144	213,729	121	93,666	3,191
TOTAL	29	207,458	7,600	862	144	214,028	121	93,666	3,191
OLMSTED									
CITY	0	19,688	12,469	13,777	0	3,434	0	518	0
TOWN	843	1,268,653	513,219	331,723	17	462,291	0	159,453	0
TOTAL	843	1,288,341	525,688	345,500	17	465,725	0	159,971	0

TABLE 32 PART A
1996 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		BLIND, PARA		TO 72K ACRES	TO 72K ACRES	72-116K ACRES	72-116K ACRES	
	VET/ DISABLED TO \$32 K	TO 72K	VET/ DISABLED TO \$32 K	TO 72K					
	(0.46%)	(1.00%)	(2.00%)	(2.00%)	(0.46%)	(0.46%)	(0.46%)	(0.46%)	
OTTER TAIL									
CITY	91	28,174	1,774	0	47	12,603	14	1,881	67
TOWN	1,559	1,297,213	55,378	17,660	565	834,233	1,595	171,343	20,323
TOTAL	1,650	1,325,387	57,152	17,660	612	846,836	1,609	173,224	20,390
PENNINGTON									
CITY	0	636	0	0	0	73	0	0	0
TOWN	205	220,685	7,792	1,000	84	164,310	1,992	32,094	17,786
TOTAL	205	221,321	7,792	1,000	84	164,383	1,992	32,094	17,786
PINE									
CITY	216	73,771	3,296	428	0	29,406	11	3,302	0
TOWN	1,408	679,306	43,150	11,731	201	297,503	3,220	27,092	9,578
TOTAL	1,624	753,077	46,446	12,159	201	326,909	3,231	30,394	9,578
PIPESTONE									
CITY	0	13,407	1,572	0	0	5,478	0	1,642	0
TOWN	150	206,444	10,481	4,946	138	199,303	0	92,547	87
TOTAL	150	219,851	12,053	4,946	138	204,781	0	94,189	87
POLK									
CITY	0	5,152	0	0	0	3,765	13	938	0
TOWN	1,025	569,520	29,598	9,036	372	493,815	2,457	183,858	12,302
TOTAL	1,025	574,672	29,598	9,036	372	497,580	2,470	184,796	12,302
POPE									
CITY	0	1,649	0	0	0	704	0	355	6
TOWN	316	290,424	7,204	100	312	259,710	32	97,906	2,456
TOTAL	316	292,073	7,204	100	312	260,414	32	98,261	2,462
RAMSEY									
CITY	0	9,346	15,178	0	0	207	0	1,627	0
TOWN	0	720	444	0	0	0	0	168	0
TOTAL	0	10,066	15,622	0	0	207	0	1,795	0
RED LAKE									
CITY	0	6,388	0	0	0	1,736	0	194	0
TOWN	0	118,815	64	0	0	114,979	1,065	23,197	11,191
TOTAL	0	125,203	64	0	0	116,715	1,065	23,391	11,191
REDWOOD									
CITY	144	6,033	1,720	714	0	3,610	0	1,217	0
TOWN	389	375,443	5,678	92	576	386,486	0	207,470	62
TOTAL	533	381,476	7,398	806	576	390,096	0	208,687	62
RENVILLE									
CITY	0	6,814	1,800	518	0	2,407	0	1,021	0
TOWN	638	538,154	19,622	6,604	720	468,974	0	260,108	587
TOTAL	638	544,968	21,422	7,122	720	471,381	0	261,129	587
RICE									
CITY	0	19,810	7,464	7,616	0	6,870	0	1,402	0
TOWN	702	1,080,825	273,738	74,646	18	477,544	0	169,223	0
TOTAL	702	1,100,635	281,202	82,262	18	484,414	0	170,625	0

TABLE 32 PART A
1996 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				BLIND, PARA				
	VET/ DISABLED TO \$32 K	TO 72K	72-115	OVER 115	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%)
ROCK									
CITY	0	9,475	976	36	0	5,075	0	1,437	0
TOWN	213	254,620	8,070	168	239	211,542	0	100,116	0
TOTAL	213	264,095	9,046	204	239	216,617	0	101,553	0
ROSEAU									
CITY	0	2,762	0	0	0	614	0	110	0
TOWN	0	446,405	14,312	960	0	311,449	3,007	72,071	34,219
TOTAL	0	449,167	14,312	960	0	312,063	3,007	72,181	34,219
ST. LOUIS									
CITY	0	25,210	2,098	2,714	0	5,734	52	547	26
TOWN	826	293,529	14,020	982	111	92,867	4,206	1,163	1,652
TOTAL	826	318,739	16,118	3,696	111	98,601	4,258	1,710	1,678
SCOTT									
CITY	144	91,433	69,516	60,370	0	28,845	0	6,034	0
TOWN	288	1,024,403	613,096	323,586	0	332,192	0	98,003	0
TOTAL	432	1,115,836	682,612	383,956	0	361,037	0	104,037	0
SHERBURNE									
CITY	0	187,169	84,016	27,074	0	30,001	0	2,624	52
TOWN	1,296	1,202,585	412,425	95,502	0	235,038	36	25,736	902
TOTAL	1,296	1,389,754	496,441	122,576	0	265,039	36	28,360	954
SIBLEY									
CITY	0	1,650	0	0	0	599	0	63	0
TOWN	185	502,696	27,956	5,392	0	390,188	0	197,878	29
TOTAL	185	504,346	27,956	5,392	0	390,787	0	197,941	29
STEARNS									
CITY	144	31,120	2,116	30	0	12,809	0	2,431	0
TOWN	727	1,372,193	100,578	28,908	66	966,201	0	351,840	447
TOTAL	871	1,403,313	102,694	28,938	66	979,010	0	354,271	447
STEELE									
CITY	144	6,272	2,106	2,036	82	2,847	0	794	0
TOWN	281	620,025	88,688	25,517	356	327,808	0	153,102	0
TOTAL	425	626,297	90,794	27,553	438	330,655	0	153,896	0
STEVENS									
CITY	0	4,012	496	0	0	2,332	0	280	0
TOWN	161	175,113	7,303	4,914	263	187,217	0	96,197	316
TOTAL	161	179,125	7,799	4,914	263	189,549	0	96,477	316
SWIFT									
CITY	0	4,807	896	36	0	1,151	0	455	0
TOWN	140	168,902	1,474	688	432	267,785	0	128,603	207
TOTAL	140	173,709	2,370	724	432	268,936	0	129,058	207
TODD									
CITY	0	5,321	0	0	0	1,975	27	58	117
TOWN	642	688,126	5,166	0	547	478,921	1,766	53,298	10,894
TOTAL	642	693,447	5,166	0	547	480,896	1,793	53,356	11,011

TABLE 32 PART A
1996 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS										
	HOUSE, GARAGE AND ONE ACRE				LAND						
	BLIND, PARA VET/ DISABLED TO \$32 K		BLIND, PARA VET/ TO 72K		BLIND, PARA VET/ 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%)	(0.45%)	
TRAVERSE											
CITY	0	1,594	0	0	0	1,572	0	353	0	0	
TOWN	231	104,873	4,206	556	288	132,399	0	74,116	0	0	
TOTAL	231	106,467	4,206	556	288	133,971	0	74,469	0	0	
WABASHA											
CITY	0	19,566	3,772	98	0	5,288	0	1,109	0	0	
TOWN	432	549,379	48,394	15,897	0	320,245	0	143,462	294	0	
TOTAL	432	568,945	52,166	15,995	0	325,533	0	144,571	294	0	
WADENA											
CITY	0	7,219	16	0	0	2,187	0	66	32	0	
TOWN	374	265,245	4,732	732	143	155,517	2,416	11,796	7,660	0	
TOTAL	374	272,464	4,748	732	143	157,704	2,416	11,862	7,692	0	
WASECA											
CITY	0	1,845	568	0	0	843	0	167	0	0	
TOWN	288	438,265	37,025	11,424	0	270,348	0	140,049	0	0	
TOTAL	288	440,110	37,593	11,424	0	271,191	0	140,216	0	0	
WASHINGTON											
CITY	288	352,044	292,988	224,900	0	94,749	0	17,881	0	0	
TOWN	0	543,764	433,199	323,009	0	152,378	75	27,947	0	0	
TOTAL	288	895,808	726,187	547,909	0	247,127	75	45,828	0	0	
WATONWAN											
CITY	104	3,920	920	1,074	40	1,746	0	212	0	0	
TOWN	78	223,366	2,570	343	66	242,805	0	125,371	0	0	
TOTAL	182	227,286	3,490	1,417	106	244,551	0	125,583	0	0	
WILKIN											
CITY	0	3,143	124	0	0	1,475	0	782	0	0	
TOWN	43	153,833	4,732	9,120	143	161,368	5	82,724	396	0	
TOTAL	43	156,976	4,856	9,120	143	162,843	5	83,506	396	0	
WINONA											
CITY	0	15,640	2,912	260	0	5,563	0	1,789	0	0	
TOWN	144	633,419	72,934	32,645	0	336,578	125	131,416	1,341	0	
TOTAL	144	649,059	75,846	32,905	0	342,141	125	133,205	1,341	0	
WRIGHT											
CITY	216	132,476	41,648	34,048	172	46,401	0	10,298	0	0	
TOWN	1,076	1,728,884	589,254	235,906	865	617,766	0	135,670	0	0	
TOTAL	1,292	1,861,360	630,902	269,954	1,037	664,167	0	145,968	0	0	
YELLOW MEDICINE											
CITY	0	4,601	860	172	0	4,423	0	1,496	0	0	
TOWN	67	314,715	4,360	460	144	321,610	25	166,631	591	0	
TOTAL	67	319,316	5,220	632	144	326,033	25	168,127	591	0	
STATEWIDE TOTAL											
CITY	2,953	2,870,596	1,385,454	999,165	533	875,285	6,216	175,761	3,127	0	
TOWN	35,930	41,321,921	6,107,472	2,516,592	14,313	24,746,948	205,629	8,941,034	322,971	0	
TOTAL	38,883	44,192,517	7,492,926	3,515,757	14,846	25,622,233	211,845	9,116,795	326,098	0	

TABLE 32 PART B
1995 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	FARM HOMESTEADS LAND			NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL			TOTAL AG NET TAX CAPACITY
	OVER 115K TO 320 ACRES	OVER 115K OVER 320 ACRES	FARM NON- HOMESTEAD	TIMBERLANDS	TO \$72K	OVER \$72K	
	(1.00%)	(1.50%)	(1.50%)	(1.50%)	(2.00%)	(2.50%)	
<u>AITKIN</u>							
CITY	0	0	786	696	93,206	3,278	101,404
TOWN	6,404	21,952	255,671	438,012	4,740,024	223,885	6,251,992
TOTAL	6,404	21,952	256,457	438,708	4,833,230	227,163	6,353,396
<u>ANOKA</u>							
CITY	81,347	0	350,984	3,272	151,408	20,396	1,402,609
TOWN	7,314	0	77,896	1,496	155,642	7,041	694,079
TOTAL	88,661	0	428,880	4,768	307,050	27,437	2,096,688
<u>BECKER</u>							
CITY	195	1,962	14,163	0	222,132	92,871	335,523
TOWN	137,471	434,505	741,102	165,506	3,085,594	274,767	5,908,000
TOTAL	137,666	436,467	755,265	165,506	3,307,726	367,638	6,243,523
<u>BELTRAMI</u>							
CITY	0	35	3,895	4,843	35,400	1,549	55,021
TOWN	1,261	51,072	217,650	169,815	1,261,708	131,743	2,458,714
TOTAL	1,261	51,107	221,545	174,658	1,297,108	133,292	2,513,735
<u>BENTON</u>							
CITY	661	10,694	9,832	1,814	602	0	30,243
TOWN	125,598	107,918	258,805	25,557	145,276	1,920	1,702,990
TOTAL	126,259	118,612	268,637	27,371	145,878	1,920	1,733,233
<u>BIG STONE</u>							
CITY	104	2,168	6,134	0	10,608	215	26,924
TOWN	191,570	381,415	1,016,086	0	142,180	1,816	2,056,583
TOTAL	191,674	383,583	1,022,220	0	152,788	2,031	2,083,507
<u>BLUE EARTH</u>							
CITY	4,777	4,448	24,374	0	3,980	0	46,913
TOWN	1,961,648	664,152	3,194,547	0	65,974	2,411	7,391,363
TOTAL	1,966,425	668,600	3,218,921	0	69,954	2,411	7,438,276
<u>BROWN</u>							
CITY	5,169	3,412	21,605	0	0	0	39,607
TOWN	1,739,177	504,478	1,968,497	0	0	0	5,303,992
TOTAL	1,744,346	507,890	1,990,102	0	0	0	5,343,599
<u>CARLTON</u>							
CITY	0	0	5,136	12,016	15,732	0	49,717
TOWN	2,091	6,503	87,054	178,198	492,520	15,783	1,311,014
TOTAL	2,091	6,503	92,190	190,214	508,252	15,783	1,360,731
<u>CARVER</u>							
CITY	18,919	3,572	254,949	0	33,538	72,215	531,976
TOWN	535,802	108,789	508,671	0	30,406	9,655	2,827,504
TOTAL	554,721	112,361	763,620	0	63,944	81,870	3,359,480
<u>CASS</u>							
CITY	0	1,115	1,833	9,633	1,379,438	1,506,033	2,909,853
TOWN	1,726	60,312	162,202	245,527	7,171,422	1,555,844	9,666,230
TOTAL	1,726	61,427	164,035	255,160	8,550,860	3,061,877	12,576,083

TABLE 32 PART B
1986 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 116K TO 320 ACRES (1.00%)	OVER 116K OVER 320 ACRES (1.50%)			TO \$72K (2.00%)	OVER \$72K (2.50%)	
CHIPPEWA							
CITY	4,516	0	18,304	0	46	0	27,371
TOWN	940,765	771,043	2,026,738	0	0	0	4,388,445
TOTAL	945,281	771,043	2,045,042	0	46	0	4,415,816
CHISAGO							
CITY	1,974	9,797	90,591	908	109,396	17,023	464,727
TOWN	43,683	18,244	287,348	1,582	643,588	45,504	2,714,741
TOTAL	45,657	28,041	377,939	2,490	752,984	62,527	3,179,468
CLAY							
CITY	1,051	4,784	57,938	0	0	0	72,469
TOWN	662,818	1,123,669	2,536,161	2,187	38,362	3,328	5,391,889
TOTAL	663,869	1,128,453	2,594,099	2,187	38,362	3,328	5,464,358
CLEARWATER							
CITY	0	192	4,756	58	290	0	8,876
TOWN	1,858	58,994	202,278	71,824	209,882	1,647	1,091,485
TOTAL	1,858	59,186	207,034	71,882	210,172	1,647	1,100,361
COOK							
CITY	0	0	0	0	28,958	3,905	32,863
TOWN	0	0	314	46,557	2,635,434	1,255,337	3,948,532
TOTAL	0	0	314	46,557	2,664,392	1,259,242	3,981,395
COTTONWOOD							
CITY	1,314	447	12,106	0	2,308	2,175	26,924
TOWN	1,180,702	837,587	2,538,322	0	1,814	0	5,248,851
TOTAL	1,182,016	838,034	2,550,428	0	4,122	2,175	5,275,775
CROW WING							
CITY	0	2,374	12,371	102,272	4,967,001	2,027,765	7,145,695
TOWN	94	48,086	111,920	394,677	7,544,277	2,778,726	11,498,772
TOTAL	94	50,460	124,291	496,949	12,511,278	4,806,491	18,644,467
DAKOTA							
CITY	59,753	29,762	787,018	0	33,570	11,492	1,330,912
TOWN	435,310	242,522	742,731	1,194	16,402	1,079	3,047,759
TOTAL	495,063	272,284	1,529,749	1,194	49,972	12,571	4,378,671
DODGE							
CITY	5,920	3,751	10,140	0	0	0	32,928
TOWN	755,156	581,076	1,197,472	0	0	0	3,586,120
TOTAL	761,076	584,827	1,207,612	0	0	0	3,619,048
DOUGLAS							
CITY	176	1,174	13,780	0	67,240	6,666	106,002
TOWN	91,071	185,983	456,154	1,679	3,021,926	1,002,411	5,747,321
TOTAL	91,247	187,157	469,934	1,679	3,089,166	1,009,077	5,853,323
FARIBAULT							
CITY	11,020	4,237	27,729	0	0	0	55,737
TOWN	1,657,316	795,589	3,644,425	0	19,246	0	7,028,446
TOTAL	1,668,336	799,826	3,672,154	0	19,246	0	7,084,183

TABLE 32 PART B
1996 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

<u>COUNTY</u>	<u>FARM HOMESTEADS LAND</u>		<u>FARM NON-HOMESTEAD</u> (1.50%)	<u>TIMBERLANDS</u> (1.50%)	<u>NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL</u>		<u>TOTAL AG NET TAX CAPACITY</u>
	<u>OVER 116K TO 320 ACRES</u> (1.00%)	<u>OVER 116K OVER 320 ACRES</u> (1.50%)			<u>TO \$72K</u> (2.00%)	<u>OVER \$72K</u> (2.50%)	
<u>FILLMORE</u>							
CITY	7,549	13,169	49,747	0	6,500	0	165,549
TOWN	656,223	534,912	1,293,627	26	32,804	595	3,982,391
TOTAL	663,772	548,081	1,343,374	26	39,304	595	4,147,940
<u>FREEBORN</u>							
CITY	2,117	2,193	33,702	0	12	0	44,891
TOWN	1,454,071	542,209	2,298,116	0	5,104	0	5,664,278
TOTAL	1,456,188	544,402	2,331,818	0	5,116	0	5,709,169
<u>GOODHUE</u>							
CITY	19,174	24,094	73,802	2,645	48,808	6,056	241,557
TOWN	1,247,845	500,022	1,423,615	21,270	129,058	57,982	5,595,005
TOTAL	1,267,019	524,116	1,497,417	23,915	177,866	64,038	5,836,562
<u>GRANT</u>							
CITY	6,425	3,487	18,393	0	5,032	0	42,379
TOWN	379,581	676,202	1,293,440	0	176,356	5,327	2,998,006
TOTAL	386,006	679,689	1,311,833	0	181,388	5,327	3,040,385
<u>HENNEPIN</u>							
CITY	142,743	8,972	1,321,912	2,150	525,032	998,692	4,666,245
TOWN	16,348	293	49,046	0	480	0	222,120
TOTAL	159,091	9,265	1,370,958	2,150	525,512	998,692	4,888,365
<u>HOUSTON</u>							
CITY	4,590	658	7,922	0	19,106	8,798	56,713
TOWN	352,324	263,972	397,797	430	22,694	233	2,041,463
TOTAL	356,914	264,630	405,719	430	41,800	9,031	2,098,176
<u>HUBBARD</u>							
CITY	228	116	12,897	1,595	49,310	148	68,857
TOWN	9,950	42,145	207,008	190,419	3,666,936	619,278	5,169,518
TOTAL	10,178	42,261	219,905	192,014	3,716,246	619,426	5,238,375
<u>ISANTI</u>							
CITY	72	0	9,207	0	40	0	13,518
TOWN	50,252	62,978	327,655	15,285	411,504	31,007	2,687,493
TOTAL	50,324	62,978	336,862	15,285	411,544	31,007	2,701,011
<u>ITASCA</u>							
CITY	291	174	8,010	29,793	189,940	32,753	266,438
TOWN	549	11,801	41,621	498,866	3,761,064	405,252	5,058,737
TOTAL	840	11,975	49,631	528,659	3,951,004	438,005	5,325,175
<u>JACKSON</u>							
CITY	1,969	2,407	16,959	0	0	0	29,356
TOWN	1,662,666	791,821	3,807,697	0	47,984	988	7,196,176
TOTAL	1,664,635	794,228	3,824,656	0	47,984	988	7,225,532
<u>KANABEC</u>							
CITY	0	0	3,844	0	804	0	15,588
TOWN	31,064	46,227	184,187	111,066	524,678	5,693	1,622,854
TOTAL	31,064	46,227	188,031	111,066	525,482	5,693	1,638,442

TABLE 32 PART B
1995 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

<u>COUNTY</u>	<u>FARM HOMESTEADS LAND</u>		<u>FARM NON-HOMESTEAD</u> (1.50%)	<u>TIMBERLANDS</u> (1.50%)	<u>NON-COMMERCIAL SEASONAL RECREATIONAL RESIDENTIAL</u>		<u>TOTAL AG NET TAX CAPACITY</u>
	<u>OVER 115K TO 320 ACRES</u> (1.00%)	<u>OVER 115K OVER 320 ACRES</u> (1.50%)			<u>TO \$72K</u> (2.00%)	<u>OVER \$72K</u> (2.50%)	
<u>KANDIYOHI</u>							
CITY	4,869	3,805	45,254	0	75,244	64,896	207,356
TOWN	893,538	580,094	1,890,543	10,141	1,641,652	529,984	6,684,723
TOTAL	898,407	583,899	1,935,797	10,141	1,716,896	594,880	6,892,079
<u>KITTSON</u>							
CITY	107	1,920	10,497	109	2,414	0	25,575
TOWN	250,068	884,016	1,984,284	24,614	27,839	0	3,562,236
TOTAL	250,175	885,936	1,994,781	24,723	30,253	0	3,587,811
<u>KOOCHICHING</u>							
CITY	0	0	1,791	2,829	5,276	0	14,575
TOWN	0	4,351	71,648	88,643	517,580	94,221	995,149
TOTAL	0	4,351	73,439	91,472	522,856	94,221	1,009,724
<u>LAC QUI PARLE</u>							
CITY	927	1,948	6,104	0	484	0	10,867
TOWN	630,069	725,059	1,765,122	0	1,534	0	3,816,609
TOTAL	630,996	727,007	1,771,226	0	2,018	0	3,827,476
<u>LAKE</u>							
CITY	0	0	0	872	58,872	3,638	63,382
TOWN	0	0	428	397,585	985,134	251,153	1,639,911
TOTAL	0	0	428	398,457	1,044,006	254,791	1,703,293
<u>LAKELAND</u>							
CITY	0	0	5,160	96	4,742	0	11,845
TOWN	2,338	51,860	119,799	96,712	539,076	26,092	1,001,953
TOTAL	2,338	51,860	124,959	96,808	543,818	26,092	1,013,798
<u>LE SUEUR</u>							
CITY	2,852	0	16,446	0	102,294	4,240	133,271
TOWN	734,257	298,282	915,448	0	645,880	68,872	3,765,607
TOTAL	737,109	298,282	931,894	0	748,174	73,112	3,898,878
<u>LINCOLN</u>							
CITY	1,130	2,551	6,832	0	1,120	0	20,766
TOWN	188,995	319,598	886,263	0	91,016	545	1,973,340
TOTAL	190,125	322,149	893,095	0	92,136	545	1,994,106
<u>LYON</u>							
CITY	2,209	2,114	32,280	0	1,676	448	46,129
TOWN	1,005,651	715,525	2,222,023	0	1,766	1,060	4,748,674
TOTAL	1,007,860	717,639	2,254,303	0	3,442	1,508	4,794,803
<u>MCLEOD</u>							
CITY	232	0	18,368	0	1,440	415	28,523
TOWN	662,215	211,250	939,553	0	11,620	0	3,118,073
TOTAL	662,447	211,250	957,921	0	13,060	415	3,146,596
<u>MAHNOMEN</u>							
CITY	0	979	3,913	0	0	0	6,656
TOWN	45,261	241,443	417,644	37,294	194,556	0	1,221,767
TOTAL	45,261	242,422	421,557	37,294	194,556	0	1,228,423

TABLE 32 PART B
1996 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%)	
MARSHALL							
CITY	955	2,880	13,799	0	3,970	0	25,554
TOWN	290,083	996,318	2,647,114	37,129	33,521	0	4,817,423
TOTAL	291,038	999,198	2,660,913	37,129	37,491	0	4,842,977
MARTIN							
CITY	16,583	5,743	80,635	0	6,162	3,308	132,668
TOWN	1,697,160	579,663	4,017,207	0	15,354	0	7,243,028
TOTAL	1,713,743	585,406	4,097,842	0	21,516	3,308	7,375,696
MEEKER							
CITY	1,610	535	13,756	0	50	0	26,172
TOWN	491,395	411,817	1,002,995	0	960,428	88,164	4,023,478
TOTAL	493,005	412,352	1,016,751	0	960,478	88,164	4,049,650
MILLE LACS							
CITY	167	44	2,157	236	151,706	7,382	175,164
TOWN	25,226	26,492	176,418	27,147	1,232,316	174,623	2,475,961
TOTAL	25,393	26,536	178,575	27,383	1,384,022	182,005	2,651,125
MORRISON							
CITY	2,108	1,752	8,741	0	4,432	0	94,366
TOWN	114,580	119,130	406,219	15,775	1,637,784	126,237	4,134,243
TOTAL	116,688	120,882	414,960	15,775	1,642,216	126,237	4,228,609
MOWER							
CITY	7,977	9,332	24,193	0	4,732	673	68,889
TOWN	1,174,920	747,900	2,105,624	0	534	0	5,398,804
TOTAL	1,182,897	757,232	2,129,817	0	5,266	673	5,467,693
MURRAY							
CITY	3,394	1,540	12,175	0	24	0	23,026
TOWN	939,243	500,448	2,431,059	0	313,682	12,704	4,952,583
TOTAL	942,637	501,988	2,443,234	0	313,706	12,704	4,975,609
NICOLLET							
CITY	11,454	1,676	27,223	0	0	0	51,074
TOWN	1,361,614	560,042	1,166,456	6,684	21,494	0	3,974,402
TOTAL	1,373,068	561,718	1,193,679	6,684	21,494	0	4,025,476
NOBLES							
CITY	2,688	6,840	30,721	0	1,418	0	52,642
TOWN	1,230,846	567,795	3,206,372	0	0	0	5,892,577
TOTAL	1,233,534	574,635	3,237,093	0	1,418	0	5,945,219
NORMAN							
CITY	87	2,521	4,972	0	0	0	8,975
TOWN	378,873	889,838	2,439,909	2,158	0	0	4,236,482
TOTAL	378,960	892,359	2,444,881	2,158	0	0	4,245,457
OLMSTED							
CITY	3,427	1,497	104,876	0	13,842	13,172	186,700
TOWN	581,964	317,830	1,190,366	0	20,892	2,808	4,850,059
TOTAL	585,391	319,327	1,295,242	0	34,734	15,980	5,036,759

TABLE 32 PART B
1996 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 116K OVER 320 ACRES (1.50%)			TO \$72K (2.00%)	OVER \$72K (2.50%)	
OTTER TAIL							
CITY	1,669	7,002	20,167	606	188,902	23,427	286,424
TOWN	207,028	542,926	1,513,018	141,464	6,718,770	736,842	12,259,917
TOTAL	208,697	549,928	1,533,185	142,070	6,907,672	760,269	12,546,341
PENNINGTON							
CITY	0	77	2,481	0	1,256	0	4,523
TOWN	15,093	265,775	480,936	0	1,500	0	1,209,252
TOTAL	15,093	265,852	483,417	0	2,756	0	1,213,775
PINE							
CITY	6,065	5,636	36,600	3,115	54,946	3,455	220,247
TOWN	30,215	71,559	281,121	52,200	2,601,070	94,004	4,203,358
TOTAL	36,280	77,195	317,721	55,315	2,656,016	97,459	4,423,605
PIPESTONE							
CITY	7,690	4,015	17,478	0	348	0	51,630
TOWN	406,134	332,847	1,389,449	0	566	0	2,643,092
TOTAL	413,824	336,862	1,406,927	0	914	0	2,694,722
POLK							
CITY	3,515	1,945	78,048	0	252	0	93,628
TOWN	858,193	1,492,442	5,616,882	0	635,468	59,436	9,964,404
TOTAL	861,708	1,494,387	5,694,930	0	635,720	59,436	10,058,032
POPE							
CITY	392	992	3,661	0	31,486	530	39,775
TOWN	193,910	401,935	776,725	4,235	755,154	37,639	2,828,058
TOTAL	194,302	402,927	780,386	4,235	786,640	38,169	2,867,833
RAMSEY							
CITY	7,543	0	137,874	0	48,046	99,527	319,348
TOWN	0	0	5,536	0	13,730	11,750	32,348
TOTAL	7,543	0	143,410	0	61,776	111,277	351,696
RED LAKE							
CITY	64	682	9,439	0	0	0	18,503
TOWN	9,015	129,029	386,399	2,683	0	0	796,437
TOTAL	9,079	129,711	395,838	2,683	0	0	814,940
REDWOOD							
CITY	8,158	6,184	32,782	0	0	0	60,562
TOWN	1,752,057	865,525	3,926,214	0	400	0	7,520,392
TOTAL	1,760,215	871,709	3,958,996	0	400	0	7,580,954
RENVILLE							
CITY	4,835	13,785	53,012	0	0	0	84,192
TOWN	2,446,750	1,531,007	4,156,141	0	18,446	0	9,447,751
TOTAL	2,451,585	1,544,792	4,209,153	0	18,446	0	9,531,943
RICE							
CITY	7,435	1,026	50,043	0	0	0	101,666
TOWN	865,077	191,685	1,119,223	0	432,604	17,054	4,702,339
TOTAL	872,512	192,711	1,169,266	0	432,604	17,054	4,804,005

TABLE 32 PART B
1995 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 116K TO 320 ACRES (1.00%)	OVER 116K OVER 320 ACRES (1.50%)			TO \$72K (2.00%)	OVER \$72K (2.50%)	
ROCK							
CITY	5,251	3,749	22,227	0	0	0	48,226
TOWN	708,514	434,578	2,223,461	0	0	0	3,941,521
TOTAL	713,765	438,327	2,245,688	0	0	0	3,989,747
ROSEAU							
CITY	0	77	5,125	0	2,532	0	11,220
TOWN	36,972	669,443	761,077	39,735	146,822	1,843	2,538,315
TOTAL	36,972	669,520	766,202	39,735	149,354	1,843	2,549,535
ST. LOUIS							
CITY	453	0	8,172	188,261	130,556	25,476	389,299
TOWN	828	2,377	41,245	1,009,466	6,399,912	1,477,286	9,340,470
TOTAL	1,281	2,377	49,417	1,197,727	6,530,468	1,502,762	9,729,769
SCOTT							
CITY	32,445	9,410	239,840	0	121,030	43,201	702,268
TOWN	380,101	72,428	562,975	0	56,312	9,561	3,472,945
TOTAL	412,546	81,838	802,815	0	177,342	52,762	4,175,213
SHERBURNE							
CITY	13,265	3,877	106,726	0	90,144	19,805	564,753
TOWN	57,633	97,317	438,039	125	576,098	137,531	3,280,263
TOTAL	70,898	101,194	544,765	125	666,242	157,336	3,845,016
SIBLEY							
CITY	833	199	22,037	0	0	0	25,381
TOWN	1,281,116	522,893	1,797,115	0	408	0	4,725,856
TOTAL	1,281,949	523,092	1,819,152	0	408	0	4,751,237
STEARNS							
CITY	6,186	2,063	60,938	0	22,332	4,891	145,060
TOWN	775,797	308,021	985,891	0	2,065,934	179,152	7,135,755
TOTAL	781,983	310,084	1,046,829	0	2,088,266	184,043	7,280,815
STEELE							
CITY	2,989	1,345	31,480	0	0	0	50,095
TOWN	903,504	307,961	1,123,835	0	49,142	50	3,600,269
TOTAL	906,493	309,306	1,155,315	0	49,142	50	3,650,364
STEVENS							
CITY	1,613	3,533	8,038	0	0	0	20,304
TOWN	383,277	570,728	1,296,246	0	13,626	0	2,735,361
TOTAL	384,890	574,261	1,304,284	0	13,626	0	2,755,665
SWIFT							
CITY	1,716	5,225	16,896	0	0	0	31,182
TOWN	515,480	741,000	1,594,817	0	2,836	0	3,422,364
TOTAL	517,196	746,225	1,611,713	0	2,836	0	3,453,546
TODD							
CITY	221	1,228	2,386	0	23,228	10,815	45,376
TOWN	24,889	84,838	343,358	4,196	1,285,310	53,409	3,035,360
TOTAL	25,110	86,066	345,744	4,196	1,308,538	64,224	3,080,736

TABLE 32 PART B
1996 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 116K TO 320 ACRES (1.00%)	OVER 116K OVER 320 ACRES (1.50%)			TO \$72K (2.00%)	OVER \$72K (2.50%)	
	TRAVERSE						
CITY	1,067	2,229	5,005	0	0	0	11,820
TOWN	395,416	687,382	2,004,983	0	61,162	0	3,465,612
TOTAL	396,483	689,611	2,009,988	0	61,162	0	3,477,432
WARASHA							
CITY	1,588	2,078	23,549	141	68,900	22,844	148,933
TOWN	544,465	290,007	497,328	3,854	247,990	76,146	2,737,893
TOTAL	546,053	292,085	520,877	3,995	316,890	98,990	2,886,826
WADENA							
CITY	0	155	4,261	0	13,106	0	27,042
TOWN	8,528	26,755	179,311	9,578	182,768	573	856,128
TOTAL	8,528	26,910	183,572	9,578	195,874	573	883,170
WASECA							
CITY	872	462	4,187	0	0	0	8,944
TOWN	1,126,560	466,669	1,440,168	0	48,966	4,229	3,983,991
TOTAL	1,127,432	467,131	1,444,355	0	48,966	4,229	3,992,935
WASHINGTON							
CITY	47,596	2,565	944,810	12,908	182,010	236,687	2,409,426
TOWN	61,720	26,535	357,681	23,292	468,258	246,144	2,664,002
TOTAL	109,316	29,100	1,302,491	36,200	650,268	482,831	5,073,428
WATONWAN							
CITY	997	766	5,606	0	0	0	15,385
TOWN	952,792	539,952	1,567,662	0	26,702	416	3,682,123
TOTAL	953,789	540,718	1,573,268	0	26,702	416	3,697,508
WILKIN							
CITY	1,924	5,611	29,527	0	0	0	42,586
TOWN	333,086	848,322	2,273,519	0	0	0	3,867,293
TOTAL	335,012	853,933	2,303,046	0	0	0	3,909,879
WINONA							
CITY	11,565	3,936	13,816	0	14,672	8,319	78,472
TOWN	527,465	336,098	461,255	4,620	70,580	15,890	2,624,510
TOTAL	539,030	340,034	475,071	4,620	85,252	24,209	2,702,982
WRIGHT							
CITY	26,653	1,053	93,007	0	183,818	29,002	598,792
TOWN	308,798	123,549	793,153	0	2,172,576	489,902	7,197,399
TOTAL	335,451	124,602	886,160	0	2,356,394	518,904	7,796,191
YELLOW MEDICINE							
CITY	7,454	2,085	9,555	0	0	0	30,646
TOWN	865,403	668,578	2,110,420	0	0	0	4,453,004
TOTAL	872,857	670,663	2,119,975	0	0	0	4,483,650
STATE TOTAL							
CITY	656,884	279,861	5,853,485	380,868	9,616,899	5,438,181	28,545,268
TOWN	46,013,822	33,875,383	108,063,530	4,620,503	74,147,107	13,464,572	364,397,727
TOTAL	46,670,706	34,155,244	113,917,015	5,001,371	83,764,006	18,902,753	392,942,995

TABLE 32 PART C
1986 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 \$72 K	\$72 - \$115 K	OVER \$115 K	HOMESTEAD				NON-HOMESTEAD	
				BLIND/ PARA/VET/ DISABLED TO \$32K (0.45%)	UP TO \$72 K (1.00%)	\$72 - \$115 K (2.00%)	OVER \$115 K (2.00%)	RESIDENTIAL 1, 2 OR 3 UNITS (2.30%)	APARTMENT 4 OR MORE UNITS (2.30%, 3.40%)
<u>AITKIN</u>									
CITY	805	33	7	1,070	271,410	11,846	1,970	73,408	56,007
TOWN	2,449	612	166	6,237	1,515,873	301,111	72,901	117,422	3,119
TOTAL	3,254	645	173	7,307	1,787,283	312,957	74,871	190,830	59,126
<u>ANOKA</u>									
CITY	17,437	44,763	11,588	26,904	49,304,794	25,519,635	7,896,310	6,075,160	9,082,970
TOWN	913	1,910	787	648	2,175,722	1,566,744	444,038	303,103	0
TOTAL	18,350	46,673	12,375	27,552	51,480,516	27,086,379	8,340,348	6,378,263	9,082,970
<u>BECKER</u>									
CITY	2,231	357	133	2,964	1,225,903	223,404	103,792	453,287	180,946
TOWN	3,142	891	220	3,182	2,099,792	480,555	119,800	306,947	8,455
TOTAL	5,373	1,248	353	6,146	3,325,695	703,959	223,592	760,234	189,401
<u>BELTRAMI</u>									
CITY	2,278	207	35	1,216	1,007,966	91,752	21,992	417,847	310,769
TOWN	3,134	1,049	352	1,942	2,337,034	641,048	252,981	408,633	50,271
TOTAL	5,412	1,256	387	3,158	3,345,000	732,800	274,973	826,480	361,040
<u>BENTON</u>									
CITY	2,480	1,278	170	2,807	2,328,722	515,891	83,374	339,019	2,197,692
TOWN	1,136	887	215	1,080	1,339,261	466,183	149,503	204,867	3,081
TOTAL	3,616	2,165	385	3,887	3,667,983	982,074	232,877	543,886	2,200,773
<u>BIG STONE</u>									
CITY	1,337	20	0	541	366,730	3,986	0	50,859	10,337
TOWN	170	13	3	72	71,385	6,684	440	36,557	0
TOTAL	1,507	33	3	613	438,115	10,670	440	87,416	10,337
<u>BLUE EARTH</u>									
CITY	5,220	2,419	565	6,372	4,614,017	1,230,794	376,058	1,016,549	2,448,066
TOWN	1,399	905	469	1,638	1,596,207	769,064	373,364	417,859	29,952
TOTAL	6,619	3,324	1,034	8,010	6,210,224	1,999,858	749,422	1,434,408	2,478,018
<u>BROWN</u>									
CITY	4,834	1,163	255	4,202	3,090,279	554,392	146,814	422,869	121,585
TOWN	542	186	36	23	356,791	94,880	16,136	129,115	0
TOTAL	5,376	1,349	291	4,225	3,447,070	649,272	162,950	551,984	121,585
<u>CARLTON</u>									
CITY	3,714	739	91	4,688	2,214,813	302,246	50,032	338,077	143,472
TOWN	2,600	952	146	2,448	1,910,414	449,382	76,898	178,542	9,060
TOTAL	6,314	1,691	237	7,136	4,125,227	751,628	126,930	516,619	152,532
<u>CARVER</u>									
CITY	2,111	4,830	5,653	1,800	8,680,686	6,820,408	7,262,702	1,879,587	1,209,207
TOWN	241	892	873	216	1,407,887	1,163,790	700,112	418,586	0
TOTAL	2,352	5,722	6,526	2,016	10,088,573	7,984,198	7,962,814	2,298,173	1,209,207
<u>CASS</u>									
CITY	1,334	273	341	1,973	887,600	369,066	444,122	188,022	38,768
TOWN	3,425	1,049	642	6,352	2,652,618	791,687	517,612	339,453	15,518
TOTAL	4,759	1,322	983	8,325	3,540,218	1,160,753	961,734	527,475	54,286

TABLE 32 PART C
1995 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 \$72 K	\$72 - \$115 K	OVER \$115 K	HOMESTEAD			NON-HOMESTEAD		
				BLIND/ PARA/VET/ DISABLED TO \$32K (0.45%)	UP TO \$72 K (1.00%)	\$72 - \$115 K (2.00%)	OVER \$115 K (2.00%)	RESIDENTIAL 1, 2 OR 3 UNITS (2.30%)	APARTMENT 4 OR MORE UNITS (2.30%, 3.40%)
CHIPPEWA									
CITY	2,440	234	29	1,736	1,000,954	85,912	13,342	148,382	75,729
TOWN	474	54	5	186	201,318	15,579	1,138	84,574	0
TOTAL	2,914	288	34	1,922	1,202,272	101,491	14,480	232,956	75,729
CHISAGO									
CITY	2,105	2,156	501	3,456	3,096,537	1,112,426	255,840	444,169	456,425
TOWN	984	2,161	866	2,035	2,699,612	1,603,592	575,344	551,380	8,830
TOTAL	3,089	4,317	1,367	5,491	5,796,149	2,716,018	831,184	995,549	465,255
CLAY									
CITY	6,800	2,167	449	6,317	5,227,399	993,890	245,108	656,063	1,815,211
TOWN	1,216	542	57	877	999,739	195,484	18,264	170,534	0
TOTAL	8,016	2,709	506	7,194	6,227,138	1,189,374	263,372	826,597	1,815,211
CLEARWATER									
CITY	670	7	0	35	162,513	1,752	0	40,821	24,263
TOWN	770	44	1	411	291,677	9,426	1,722	63,181	0
TOTAL	1,440	51	1	446	454,190	11,178	1,722	104,002	24,263
COOK									
CITY	264	97	28	576	223,575	34,866	11,914	53,829	5,175
TOWN	522	328	227	288	632,653	287,994	192,205	102,508	4,154
TOTAL	786	425	255	864	856,228	322,860	204,119	156,337	9,329
COTTONWOOD									
CITY	2,653	132	10	955	875,720	40,656	3,790	143,305	22,405
TOWN	422	14	1	0	113,183	4,654	1,044	83,408	2,317
TOTAL	3,075	146	11	955	988,903	45,310	4,834	226,713	24,722
CROW WING									
CITY	5,081	1,695	841	7,475	3,977,178	1,257,201	876,496	1,010,918	561,083
TOWN	3,883	2,026	939	5,005	3,965,721	1,494,664	860,551	493,543	42,054
TOTAL	8,964	3,721	1,780	12,480	7,942,899	2,751,865	1,737,047	1,504,461	603,137
DAKOTA									
CITY	13,130	40,222	29,315	26,935	57,210,110	42,789,267	27,437,278	10,155,176	17,175,765
TOWN	260	1,491	1,097	864	2,003,329	1,664,206	635,460	554,472	42,772
TOTAL	13,390	41,713	30,412	27,799	59,213,439	44,453,473	28,072,738	10,709,648	17,218,537
DODGE									
CITY	2,042	581	62	2,435	1,463,148	184,740	24,125	144,456	81,620
TOWN	546	352	173	543	640,455	275,020	121,978	206,516	2,050
TOTAL	2,588	933	235	2,978	2,103,603	459,760	146,103	350,972	83,670
DOUGLAS									
CITY	2,425	505	77	3,215	1,415,335	186,414	54,640	473,442	473,756
TOWN	2,089	1,664	965	2,813	2,925,664	1,360,814	897,771	497,199	28,987
TOTAL	4,514	2,169	1,042	6,028	4,340,999	1,547,228	952,411	970,641	502,743
FARIBAULT									
CITY	3,500	193	24	3,111	1,125,172	80,426	12,574	189,827	44,342
TOWN	600	27	1	0	195,317	4,686	612	146,425	0
TOTAL	4,100	220	25	3,111	1,320,489	85,112	13,186	336,252	44,342

TABLE 32 PART C
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BY CITY AND TOWNSHIP

COUNTY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL					
	UP TO \$72 K	\$72 - \$115 K	OVER \$115 K	HOMESTEAD			NON-HOMESTEAD		
				BLIND/ PARA/VET/ DISABLED TO \$32K	UP TO \$72 K	\$72 - \$115 K	OVER \$115 K	RESIDENTIAL 1, 2 OR 3 UNITS	APARTMENT 4 OR MORE UNITS
<u>FILLMORE</u>									
CITY	3,435	281	22	2,546	1,514,072	93,514	13,622	235,704	49,138
TOWN	657	28	4	85	231,343	13,170	852	255,619	0
TOTAL	4,092	309	26	2,631	1,745,415	106,684	14,474	491,323	49,138
<u>FREEBORN</u>									
CITY	6,283	837	168	3,842	3,073,554	367,540	133,896	441,431	341,208
TOWN	1,386	262	57	181	803,147	124,674	38,914	158,424	1,622
TOTAL	7,669	1,099	225	4,023	3,876,701	492,214	172,810	599,855	342,830
<u>GOODHUE</u>									
CITY	4,245	2,808	723	5,434	4,753,396	1,537,408	470,715	915,902	801,533
TOWN	971	1,057	541	745	1,640,170	876,837	496,532	452,221	10,860
TOTAL	5,216	3,865	1,264	6,179	6,393,566	2,414,245	967,247	1,368,123	812,393
<u>GRANT</u>									
CITY	1,140	26	4	722	310,809	9,714	1,718	43,652	7,222
TOWN	316	52	9	24	151,922	20,652	7,704	50,772	0
TOTAL	1,456	78	13	746	462,731	30,366	9,422	94,424	7,222
<u>HENNEPIN</u>									
CITY	75,521	121,780	89,266	137,947	193,941,985	123,321,668	135,147,427	47,867,012	82,319,291
TOWN	21	270	314	216	432,123	412,064	232,964	84,713	0
TOTAL	75,542	122,050	89,580	138,163	194,374,108	123,733,732	135,380,391	47,951,725	82,319,291
<u>HOUSTON</u>									
CITY	2,494	768	101	3,113	1,742,434	313,951	34,132	221,165	127,835
TOWN	677	393	76	726	642,779	208,766	32,762	216,497	5,504
TOTAL	3,171	1,161	177	3,839	2,385,213	522,717	66,894	437,662	133,339
<u>HUBBARD</u>									
CITY	1,028	72	8	1,850	416,624	27,836	2,490	143,621	57,639
TOWN	2,623	866	280	3,245	1,916,780	528,566	194,681	288,112	0
TOTAL	3,651	938	288	5,095	2,333,404	556,402	197,171	431,733	57,639
<u>ISANTI</u>									
CITY	1,211	617	99	2,808	1,175,246	243,054	64,872	187,966	302,342
TOWN	1,999	2,065	295	2,900	2,774,956	915,379	141,534	377,631	2,550
TOTAL	3,210	2,682	394	5,708	3,950,202	1,158,433	206,406	565,597	304,892
<u>ITASCA</u>									
CITY	4,146	775	234	4,324	2,198,249	405,758	188,848	416,344	342,422
TOWN	5,420	1,717	629	7,177	4,019,666	1,015,762	394,396	293,688	0
TOTAL	9,566	2,492	863	11,501	6,217,915	1,421,520	583,244	710,032	342,422
<u>JACKSON</u>									
CITY	1,972	168	9	1,772	746,161	47,184	2,308	98,838	15,706
TOWN	456	26	5	324	168,330	9,198	3,540	174,269	0
TOTAL	2,428	194	14	2,096	914,491	56,382	5,848	273,107	15,706
<u>KANABEC</u>									
CITY	755	111	10	1,307	396,999	38,238	2,506	121,040	65,835
TOWN	1,707	321	21	1,624	942,919	97,990	4,780	258,010	1,279
TOTAL	2,462	432	31	2,931	1,339,918	136,228	7,286	379,050	67,114

TABLE 32 PART C
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COUNTY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL					
	UP TO \$72 K	\$72 - \$116 K	OVER \$116 K	HOMESTEAD			NON-HOMESTEAD		
				BLIND/ PARA/VET/ DISABLED TO \$32K	UP TO \$72 K	\$72 - \$116 K	OVER \$116 K	RESIDENTIAL 1, 2 OR 3 UNITS	APARTMENT 4 OR MORE UNITS
<u>KANDIYOHI</u>									
CITY	4,660	1,232	333	4,922	3,354,719	609,092	250,382	591,596	747,719
TOWN	1,965	1,169	607	1,392	2,131,301	926,237	604,463	407,553	11,081
TOTAL	6,625	2,401	940	6,314	5,486,020	1,535,329	854,845	999,149	758,800
<u>KITTSON</u>									
CITY	1,029	28	0	604	277,466	7,002	0	59,919	10,054
TOWN	192	1	0	0	55,455	312	0	42,476	0
TOTAL	1,221	29	0	604	332,921	7,314	0	102,395	10,054
<u>KOOCHICHING</u>									
CITY	2,317	307	46	3,831	1,078,709	111,976	17,684	193,647	52,125
TOWN	1,271	316	117	2,026	813,168	205,128	62,780	79,278	2,094
TOTAL	3,588	623	163	5,857	1,891,877	317,104	80,464	272,925	54,219
<u>LAC QUI PARLE</u>									
CITY	1,468	34	1	766	414,996	5,144	1,300	62,574	15,447
TOWN	333	20	3	208	104,519	6,784	2,098	73,966	0
TOTAL	1,801	54	4	974	519,515	11,928	3,398	136,540	15,447
<u>LAKE</u>									
CITY	1,850	111	8	2,906	756,055	25,641	3,194	141,490	23,516
TOWN	1,358	326	119	1,407	891,270	187,062	68,976	172,270	1,686
TOTAL	3,208	437	127	4,313	1,647,325	212,703	72,170	313,760	25,202
<u>LAKEWOODS</u>									
CITY	377	16	1	0	123,120	5,358	400	33,569	2,672
TOWN	579	108	24	440	322,138	53,328	12,272	44,565	0
TOTAL	956	124	25	440	445,258	58,686	12,672	78,134	2,672
<u>LE SUEUR</u>									
CITY	3,123	889	100	4,547	2,137,514	354,444	46,016	274,522	135,512
TOWN	970	940	324	1,287	1,377,617	633,336	190,456	184,519	8,748
TOTAL	4,093	1,829	424	5,834	3,515,131	987,780	236,472	459,041	144,260
<u>LINCOLN</u>									
CITY	1,221	31	2	1,001	353,569	8,386	1,341	55,605	6,383
TOWN	233	15	0	0	70,779	3,246	0	58,456	1,628
TOTAL	1,454	46	2	1,001	424,348	11,632	1,341	114,061	8,011
<u>LYON</u>									
CITY	3,457	1,133	310	3,641	2,448,062	629,316	197,324	418,682	924,988
TOWN	613	159	20	216	374,169	68,738	5,842	167,131	2,220
TOTAL	4,070	1,292	330	3,857	2,822,231	698,054	203,166	585,813	927,208
<u>MCLEOD</u>									
CITY	3,813	2,138	412	2,348	3,801,009	980,611	213,163	409,320	522,476
TOWN	713	668	205	622	969,458	426,749	113,504	182,647	0
TOTAL	4,526	2,806	617	2,970	4,770,467	1,407,360	326,667	591,967	522,476
<u>MAHNOMEN</u>									
CITY	524	15	1	508	179,597	4,024	186	27,308	10,805
TOWN	394	22	2	107	148,777	8,110	1,416	48,928	0
TOTAL	918	37	3	615	328,374	12,134	1,602	76,236	10,805

TABLE 32 PART C
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COUNTY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL					
	UP TO \$72 K	\$72 - \$115 K	OVER \$115 K	HOMESTEAD				NON-HOMESTEAD	
				BLIND/ PARA/VET/ DISABLED TO \$32K (0.45%)	UP TO \$72 K (1.00%)	\$72 - \$115 K (2.00%)	OVER \$115 K (2.00%)	RESIDENTIAL 1, 2 OR 3 UNITS (2.30%)	APARTMENT 4 OR MORE UNITS (2.30%, 3.40%)
MARSHALL									
CITY	1,476	44	5	414	468,550	13,754	1,960	84,293	14,520
TOWN	518	12	1	72	141,280	4,176	130	73,842	0
TOTAL	1,994	56	6	486	609,830	17,930	2,090	158,135	14,520
MARTIN									
CITY	4,519	581	121	2,423	2,110,882	282,374	58,154	348,302	119,841
TOWN	610	54	14	0	249,667	28,544	6,642	221,448	0
TOTAL	5,129	635	135	2,423	2,360,549	310,918	64,796	569,750	119,841
MEEKER									
CITY	2,489	368	39	1,488	1,317,472	122,344	19,412	222,281	117,848
TOWN	1,316	647	205	905	1,208,070	390,977	111,634	243,172	0
TOTAL	3,805	1,015	244	2,393	2,525,542	513,321	131,046	465,453	117,848
MILLE LACS									
CITY	1,846	278	33	998	1,063,283	79,179	13,264	201,412	97,559
TOWN	1,776	594	82	3,082	1,282,107	210,085	30,054	229,368	0
TOTAL	3,622	872	115	4,080	2,345,390	289,264	43,318	430,780	97,559
MORRISON									
CITY	3,074	265	8	5,458	1,441,847	69,752	3,096	306,216	209,724
TOWN	2,037	871	205	2,343	1,697,226	436,290	121,482	278,767	2,060
TOTAL	5,111	1,136	213	7,801	3,139,073	506,042	124,578	584,983	211,784
MOWER									
CITY	7,657	996	374	6,625	3,918,137	627,854	293,476	417,008	417,587
TOWN	1,145	298	69	720	759,342	144,440	38,196	135,248	7,140
TOTAL	8,802	1,294	443	7,345	4,677,479	772,294	331,672	552,256	424,727
MURRAY									
CITY	1,609	110	9	1,806	570,169	35,558	4,622	78,152	31,193
TOWN	395	81	18	285	203,598	42,750	10,106	97,859	0
TOTAL	2,004	191	27	2,091	773,767	78,308	14,728	176,011	31,193
NICOLLET									
CITY	2,635	1,943	734	4,340	3,315,849	1,323,744	501,448	542,549	516,604
TOWN	535	338	140	504	572,640	247,246	102,768	135,760	0
TOTAL	3,170	2,281	874	4,844	3,888,489	1,570,990	604,216	678,309	516,604
NOBLES									
CITY	3,337	715	235	3,339	1,943,136	431,269	152,546	379,422	319,071
TOWN	593	35	15	0	213,071	19,918	6,818	122,609	0
TOTAL	3,930	750	250	3,339	2,156,207	451,187	159,364	502,031	319,071
NORMAN									
CITY	1,323	45	7	599	397,440	12,068	846	58,865	16,313
TOWN	417	12	2	257	123,435	5,177	92	70,471	0
TOTAL	1,740	57	9	856	520,875	17,245	938	129,336	16,313
OLMSTED									
CITY	12,054	8,945	3,456	11,827	15,521,395	5,883,742	2,792,232	3,370,387	3,539,349
TOWN	1,725	1,487	1,734	648	3,236,084	2,051,042	1,977,466	727,760	23,952
TOTAL	13,779	10,432	5,190	12,475	18,757,479	7,934,784	4,769,698	4,098,147	3,563,301

TABLE 32 PART C
1995 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
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COUNTY	NUMBER OF NON- AGRICULTURAL HOMESTEADS			NON-AGRICULTURAL					
	UP TO \$72 K	\$72 - \$116 K	OVER \$116 K	HOMESTEAD			NON-HOMESTEAD		
				BLIND/ PARA/VET/ DISABLED TO \$32K	UP TO \$72 K	\$72 - \$116 K	OVER \$116 K	RESIDENTIAL 1, 2 OR 3 UNITS	APARTMENT 4 OR MORE UNITS
OTTER TAIL									
CITY	5,594	747	133	3,535	2,802,534	324,728	68,364	584,403	486,124
TOWN	4,530	1,708	481	4,861	3,446,092	1,001,087	288,862	527,604	31,136
TOTAL	10,124	2,455	614	8,396	6,248,626	1,325,815	357,246	1,112,007	517,260
PENNINGTON									
CITY	2,123	113	13	1,326	841,343	39,388	11,732	142,322	112,970
TOWN	665	93	10	144	322,892	36,474	4,818	53,261	2,040
TOTAL	2,788	206	23	1,470	1,164,235	75,862	16,550	195,583	115,010
PINE									
CITY	1,801	217	31	2,291	882,208	92,250	11,472	263,892	89,177
TOWN	2,204	653	152	2,467	1,467,694	328,872	86,370	437,260	8,800
TOTAL	4,005	870	183	4,758	2,349,902	421,122	97,842	701,152	97,977
PIPESTONE									
CITY	2,162	135	17	1,411	780,556	55,704	3,732	131,696	38,975
TOWN	228	28	9	0	100,075	15,077	3,128	52,566	8,361
TOTAL	2,390	163	26	1,411	880,631	70,781	6,860	184,262	47,336
POLK									
CITY	4,851	765	112	4,558	2,471,271	312,847	58,636	358,916	493,873
TOWN	1,279	212	32	1,278	632,007	87,886	12,162	171,104	0
TOTAL	6,130	977	144	5,836	3,103,278	400,733	70,798	530,020	493,873
POPE									
CITY	1,418	98	17	972	558,298	36,330	4,362	125,362	91,035
TOWN	765	191	61	462	488,947	107,532	53,400	134,850	0
TOTAL	2,183	289	78	1,434	1,047,245	143,862	57,762	260,212	91,035
RAMSEY									
CITY	46,262	50,035	23,654	88,707	78,443,453	62,344,486	0	13,400,140	30,423,577
TOWN	498	1,765	1,289	1,800	2,485,330	3,087,801	0	296,157	35,772
TOTAL	46,760	51,800	24,943	90,507	80,928,783	65,432,287	0	13,696,297	30,459,349
RED LAKE									
CITY	694	3	0	144	160,092	530	0	13,635	12,582
TOWN	197	1	0	84	51,059	8	0	22,733	0
TOTAL	891	4	0	228	211,151	538	0	36,368	12,582
REDWOOD									
CITY	3,056	418	44	2,574	1,307,652	147,688	13,760	172,477	73,351
TOWN	487	34	18	86	179,684	22,936	6,102	139,685	0
TOTAL	3,543	452	62	2,660	1,487,336	170,624	19,862	312,162	73,351
RENVILLE									
CITY	3,192	205	16	2,989	1,180,659	57,850	4,472	145,132	101,413
TOWN	538	37	8	216	214,927	17,270	2,410	158,073	0
TOTAL	3,730	242	24	3,205	1,395,586	75,120	6,882	303,205	101,413
RICE									
CITY	4,124	3,491	821	8,252	5,274,958	1,913,787	520,528	798,887	803,183
TOWN	950	1,086	611	1,078	1,698,359	964,616	414,350	434,422	3,009
TOTAL	5,074	4,577	1,432	9,330	6,973,317	2,878,403	934,878	1,233,309	806,192

TABLE 32 PART C
1996 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 \$72 K	\$72 - \$115 K	OVER \$115 K	HOMESTEAD			NON-HOMESTEAD		
				BLIND/ PARA/VET/ DISABLED TO \$32K (0.45%)	UP TO \$72 K (1.00%)	\$72 - \$115 K (2.00%)	OVER \$115 K (2.00%)	RESIDENTIAL 1, 2 OR 3 UNITS (2.30%)	APARTMENT 4 OR MORE UNITS (2.30%, 3.40%)
ROCK									
CITY	1,628	325	51	1,061	868,032	148,800	19,162	106,255	48,273
TOWN	277	25	5	0	104,518	10,175	3,602	91,911	0
TOTAL	1,905	350	56	1,061	972,550	158,975	22,764	198,166	48,273
ROSEAU									
CITY	1,256	202	13	692	661,167	60,824	5,556	98,781	129,102
TOWN	1,342	197	9	144	661,299	52,030	8,046	129,864	5,226
TOTAL	2,598	399	22	836	1,322,466	112,854	13,602	228,645	134,328
ST. LOUIS									
CITY	34,546	6,344	2,107	38,605	20,016,218	3,839,470	1,749,072	3,983,094	3,378,795
TOWN	11,497	3,539	899	10,977	8,063,679	2,160,350	700,082	604,831	21,696
TOTAL	46,043	9,883	3,006	49,582	28,079,897	5,999,820	2,449,154	4,587,925	3,400,491
SCOTT									
CITY	2,281	8,792	3,578	3,240	10,198,644	6,839,175	2,688,669	1,894,857	1,232,916
TOWN	199	1,319	2,101	432	2,564,894	2,454,664	1,897,758	691,874	33,168
TOTAL	2,480	10,111	5,679	3,672	12,763,538	9,293,839	4,586,427	2,586,731	1,266,084
SHERBURNE									
CITY	2,122	3,118	873	4,752	4,083,968	1,800,537	474,662	818,465	1,583,898
TOWN	1,395	3,058	1,025	2,304	3,702,240	1,974,710	627,719	727,512	13,229
TOTAL	3,517	6,176	1,898	7,056	7,786,208	3,775,247	1,102,381	1,545,977	1,597,127
SIBLEY									
CITY	2,257	159	7	1,959	969,492	45,636	4,770	128,240	48,316
TOWN	631	200	38	144	439,339	94,052	19,286	160,242	13,458
TOTAL	2,888	359	45	2,103	1,408,831	139,688	24,056	288,482	61,774
STEARNS									
CITY	12,039	3,820	943	10,728	9,436,324	1,863,657	722,098	1,668,975	4,893,190
TOWN	3,885	5,344	1,603	2,870	7,052,895	3,220,529	1,160,722	825,280	93,828
TOTAL	15,924	9,164	2,546	13,598	16,489,219	5,084,186	1,882,820	2,494,255	4,987,018
STEELE									
CITY	3,825	2,482	645	4,025	4,293,284	1,287,792	420,168	559,614	567,947
TOWN	627	310	54	638	563,287	134,308	23,530	170,182	2,373
TOTAL	4,452	2,792	699	4,663	4,856,571	1,422,100	443,698	729,796	570,320
STEVENS									
CITY	1,496	134	20	865	625,402	50,332	5,956	160,154	92,622
TOWN	304	85	16	0	183,618	39,769	7,092	44,624	0
TOTAL	1,800	219	36	865	809,020	90,101	13,048	204,778	92,622
SWIFT									
CITY	2,018	84	3	1,696	665,445	20,074	680	103,780	39,664
TOWN	433	17	5	235	139,662	5,674	3,486	60,289	3,182
TOTAL	2,451	101	8	1,931	805,107	25,748	4,166	164,069	42,846
TODD									
CITY	2,412	134	18	2,280	838,462	38,844	4,584	174,416	29,413
TOWN	1,904	288	47	1,669	949,786	111,934	22,458	183,664	0
TOTAL	4,316	422	65	3,949	1,788,248	150,778	27,042	358,080	29,413

TABLE 32 PART C
1995 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 \$72 K	\$72 - \$116 K	OVER \$116 K	HOMESTEAD			NON-HOMESTEAD		
				BLIND/ PARA/VET/ DISABLED TO \$32K	UP TO \$72 K	\$72 - \$116 K	OVER \$116 K	RESIDENTIAL 1, 2 OR 3 UNITS	APARTMENT 4 OR MORE UNITS
TRAVERSE									
CITY	880	29	8	1,119	223,220	12,642	3,096	44,119	6,866
TOWN	136	2	0	275	39,030	412	0	29,895	0
TOTAL	1,016	31	8	1,394	262,250	13,054	3,096	74,014	6,866
WABASHA									
CITY	2,835	781	91	5,352	1,962,853	295,060	94,861	310,810	125,942
TOWN	807	554	143	1,296	866,715	314,752	65,544	250,181	252
TOTAL	3,642	1,335	234	6,648	2,829,568	609,812	160,405	560,991	126,194
WADENA									
CITY	2,020	73	10	2,103	723,069	22,846	3,014	164,557	49,714
TOWN	844	76	6	914	366,140	22,532	1,782	103,925	0
TOTAL	2,864	149	16	3,017	1,089,209	45,378	4,796	268,482	49,714
WASECA									
CITY	2,864	480	57	2,427	1,721,518	173,546	31,242	261,862	259,603
TOWN	612	337	127	144	611,494	225,993	90,586	172,114	3,614
TOTAL	3,476	817	184	2,571	2,333,012	399,539	121,828	433,976	263,217
WASHINGTON									
CITY	7,520	21,290	13,690	12,744	29,602,714	20,122,875	14,890,614	5,467,527	3,565,113
TOWN	261	2,226	4,812	3,672	5,205,832	5,225,687	6,202,995	1,524,015	7,446
TOTAL	7,781	23,516	18,502	16,416	34,808,546	25,348,562	21,093,609	6,991,542	3,572,559
WATONWAN									
CITY	2,295	108	5	1,813	786,428	34,042	2,532	128,594	13,224
TOWN	318	32	8	220	116,325	18,532	3,804	66,038	0
TOTAL	2,613	140	13	2,033	902,753	52,574	6,336	194,632	13,224
WILKIN									
CITY	1,201	123	23	905	494,309	54,960	15,552	71,541	33,973
TOWN	225	15	5	0	83,821	5,690	1,300	6,031	0
TOTAL	1,426	138	28	905	578,130	60,650	16,852	77,572	33,973
WINONA									
CITY	6,162	2,251	486	7,899	4,964,638	1,109,001	276,772	932,585	1,129,463
TOWN	1,221	819	294	576	1,404,696	517,023	278,444	444,518	7,395
TOTAL	7,383	3,070	780	8,475	6,369,334	1,626,024	555,216	1,377,103	1,136,858
WRIGHT									
CITY	3,437	5,512	998	5,304	6,526,967	2,693,801	484,889	1,450,516	1,251,774
TOWN	1,589	3,960	2,034	2,644	5,136,337	3,305,490	1,294,579	981,102	23,548
TOTAL	5,026	9,472	3,032	7,948	11,663,304	5,999,291	1,779,468	2,431,618	1,275,322
YELLOW MEDICINE									
CITY	2,032	106	6	1,675	686,203	30,236	1,114	110,185	25,869
TOWN	468	43	4	0	176,799	14,804	1,182	93,003	0
TOTAL	2,500	149	10	1,675	863,002	45,040	2,296	203,188	25,869
STATEWIDE TOTAL									
CITY	425,382	365,112	195,543	568,842	602,084,447	326,309,205	208,552,994	118,460,655	180,049,007
TOWN	108,154	61,533	30,284	112,258	112,320,430	49,548,649	24,331,327	22,011,683	650,577
TOTAL	533,536	426,645	225,827	681,100	714,404,877	375,857,854	232,884,321	140,472,338	180,699,584

TABLE 32 PART D
1996 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY COUNTY CITY AND TOWNSHIP

COUNTY	<u>GOVERNMENT HOUSING (NON-AG)</u>			<u>COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)</u>				
	LAND (2.30%)	LAND (3.40%)	FMHA (2.30%)	TITLE II, SECTION 8 (2.30%)	MOBILE HOME PARK LAND (2.00%)	CLASS 1C UP TO \$32 K (1.00%)	CLASS 1C OVER \$32 K (1.00%)	CLASS 4C (2.30%)
<u>AITKIN</u>								
CITY	2,874	0	14,020	26,312	110	0	0	3,494
TOWN	0	0	0	0	5,338	9,630	19,630	45,982
TOTAL	2,874	0	14,020	26,312	5,448	9,630	19,630	49,476
<u>ANOKA</u>								
CITY	540	309,527	21,814	1,648,413	1,053,086	0	0	0
TOWN	0	0	0	0	16,462	0	0	0
TOTAL	540	309,527	21,814	1,648,413	1,069,548	0	0	0
<u>BECKER</u>								
CITY	0	10,372	70,562	70,134	13,810	960	1,874	8,072
TOWN	0	0	0	1,168	6,850	20,344	60,597	111,280
TOTAL	0	10,372	70,562	71,302	20,660	21,304	62,471	119,352
<u>BELTRAMI</u>								
CITY	630	10,186	23,840	180,003	22,964	0	0	6,597
TOWN	0	0	0	0	31,276	19,319	39,485	76,800
TOTAL	630	10,186	23,840	180,003	54,240	19,319	39,485	83,397
<u>BENTON</u>								
CITY	0	58,797	25,200	114,641	67,128	0	0	0
TOWN	0	0	0	0	15,926	0	0	4,053
TOTAL	0	58,797	25,200	114,641	83,054	0	0	4,053
<u>BIG STONE</u>								
CITY	1,033	0	22,428	603	0	0	0	0
TOWN	0	0	0	292	0	640	372	423
TOTAL	1,033	0	22,428	895	0	640	372	423
<u>BLUE EARTH</u>								
CITY	430	33,593	42,154	271,957	70,940	0	0	3,151
TOWN	0	0	0	0	9,488	0	0	4,913
TOTAL	430	33,593	42,154	271,957	80,428	0	0	8,064
<u>BROWN</u>								
CITY	2,303	23,898	21,686	123,037	17,664	0	0	0
TOWN	0	0	0	201	1,370	0	0	0
TOTAL	2,303	23,898	21,686	123,238	19,034	0	0	0
<u>CARLTON</u>								
CITY	1,089	12,727	15,310	107,048	10,578	318	0	2,133
TOWN	0	0	0	0	304	1,796	1,285	4,095
TOTAL	1,089	12,727	15,310	107,048	10,882	2,114	1,285	6,228
<u>CARVER</u>								
CITY	0	103,940	110,568	440,013	130,466	0	0	0
TOWN	0	0	0	0	1,022	0	0	3,887
TOTAL	0	103,940	110,568	440,013	131,488	0	0	3,887
<u>CASS</u>								
CITY	3,634	0	50,884	469	2,480	6,233	53,018	293,676
TOWN	0	0	0	1,449	4,536	47,056	221,309	237,949
TOTAL	3,634	0	50,884	1,918	7,016	53,289	274,327	531,625

TABLE 32 PART D
1996 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY COUNTY CITY AND TOWNSHIP

COUNTY	GOVERNMENT HOUSING (NON-AG)			COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)				
	LAND (2.30%)	LAND (3.40%)	FMHA (2.30%)	TITLE II, SECTION 8 (2.30%)	MOBILE HOME PARK LAND (2.00%)	CLASS 1C UP TO \$32 K (1.00%)	CLASS 1C OVER \$32 K (1.00%)	CLASS 4C (2.30%)
CHIPPEWA								
CITY	584	7,508	34,804	36,654	6,008	0	0	0
TOWN	0	0	0	0	440	0	0	0
TOTAL	584	7,508	34,804	36,654	6,448	0	0	0
CHISAGO								
CITY	0	38,264	65,480	152,338	78,164	0	0	4,424
TOWN	0	0	0	44	27,378	2,920	7,718	17,381
TOTAL	0	38,264	65,480	152,382	105,542	2,920	7,718	21,805
CLAY								
CITY	1,670	24,514	25,260	176,491	41,936	0	0	0
TOWN	0	0	0	0	436	296	0	2,620
TOTAL	1,670	24,514	25,260	176,491	42,372	296	0	2,620
CLEARWATER								
CITY	0	1,492	25,912	13,013	1,276	0	0	0
TOWN	0	0	0	0	0	674	360	865
TOTAL	0	1,492	25,912	13,013	1,276	674	360	865
COOK								
CITY	1,481	1,632	17,618	13,388	0	0	0	9,792
TOWN	0	0	0	0	140	9,929	31,063	108,943
TOTAL	1,481	1,632	17,618	13,388	140	9,929	31,063	118,735
COTTONWOOD								
CITY	3,594	0	28,546	42,892	0	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	3,594	0	28,546	42,892	0	0	0	0
CROW WING								
CITY	74,982	18,992	50,342	176,783	45,960	6,022	56,138	425,434
TOWN	0	0	0	0	8,616	15,130	169,548	229,652
TOTAL	74,982	18,992	50,342	176,783	54,576	21,152	225,686	655,086
DAKOTA								
CITY	0	520,838	9,496	2,746,687	980,100	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	520,838	9,496	2,746,687	980,100	0	0	0
DODGE								
CITY	2,620	4,682	19,072	68,976	12,158	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	2,620	4,682	19,072	68,976	12,158	0	0	0
DOUGLAS								
CITY	692	19,745	58,888	141,375	27,568	1,290	2,821	941
TOWN	184	0	0	2,158	12,630	21,746	52,732	128,530
TOTAL	876	19,745	58,888	143,533	40,198	23,036	55,553	129,471
FARIBAULT								
CITY	2,376	0	25,924	28,771	1,476	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	2,376	0	25,924	28,771	1,476	0	0	0

TABLE 32 PART D
1995 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY COUNTY CITY AND TOWNSHIP

COUNTY	<u>GOVERNMENT HOUSING (NON-AG)</u>				<u>COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)</u>			
	LAND (2.30%)	LAND (3.40%)	FMHA (2.30%)	TITLE II, SECTION 8 (2.30%)	MOBILE HOME PARK LAND (2.00%)	CLASS 1C UP TO \$32 K (1.00%)	CLASS 1C OVER \$32 K (1.00%)	CLASS 4C (2.30%)
<u>FILLMORE</u>								
CITY	8,121	0	94,050	46,174	3,798	0	0	0
TOWN	0	0	0	23	0	0	0	2,474
TOTAL	8,121	0	94,050	46,197	3,798	0	0	2,474
<u>FREEBORN</u>								
CITY	0	30,490	32,266	97,893	12,780	0	0	0
TOWN	0	0	0	122	0	0	0	435
TOTAL	0	30,490	32,266	98,015	12,780	0	0	435
<u>GOODHUE</u>								
CITY	0	53,698	107,384	231,136	73,474	0	0	21,862
TOWN	0	0	0	610	10,626	320	375	24,594
TOTAL	0	53,698	107,384	231,746	84,100	320	375	46,456
<u>GRANT</u>								
CITY	1,631	0	25,322	240	1,100	0	0	0
TOWN	0	0	0	83	110	461	319	2,797
TOTAL	1,631	0	25,322	323	1,210	461	319	2,797
<u>HENNEPIN</u>								
CITY	8,476	2,493,603	47,217	10,658,750	148,150	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	8,476	2,493,603	47,217	10,658,750	148,150	0	0	0
<u>HOUSTON</u>								
CITY	4,487	0	4,800	53,782	17,430	0	0	0
TOWN	0	0	0	104	444	0	0	5,915
TOTAL	4,487	0	4,800	53,886	17,874	0	0	5,915
<u>HUBBARD</u>								
CITY	1,963	4,529	84,640	2,059	416	1,330	2,013	1,678
TOWN	0	0	0	0	6,804	25,962	107,056	154,326
TOTAL	1,963	4,529	84,640	2,059	7,220	27,292	109,069	156,004
<u>ISANTI</u>								
CITY	0	28,475	68,012	94,067	20,194	0	0	0
TOWN	0	0	0	0	5,752	1,718	6,366	2,500
TOTAL	0	28,475	68,012	94,067	25,946	1,718	6,366	2,500
<u>ITASCA</u>								
CITY	0	24,348	214,144	23,605	10,456	357	1,165	3,598
TOWN	0	0	0	777	8,402	25,380	48,886	160,810
TOTAL	0	24,348	214,144	24,382	18,858	25,737	50,051	164,408
<u>JACKSON</u>								
CITY	3,996	0	35,666	33,102	0	0	0	2,670
TOWN	0	0	0	0	0	0	0	0
TOTAL	3,996	0	35,666	33,102	0	0	0	2,670
<u>KANABEC</u>								
CITY	4,508	0	14,064	49,952	16,928	0	0	0
TOWN	0	0	0	0	3,588	0	0	15,591
TOTAL	4,508	0	14,064	49,952	20,516	0	0	15,591

TABLE 32 PART D
1995 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY COUNTY CITY AND TOWNSHIP

COUNTY	<u>GOVERNMENT HOUSING (NON-AG)</u>				<u>COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)</u>			
	LAND (2.30%)	LAND (3.40%)	FMHA (2.30%)	TITLE II, SECTION 8 (2.30%)	MOBILE HOME PARK LAND (2.00%)	CLASS 1C UP TO \$32 K (1.00%)	CLASS 1C OVER \$32 K (1.00%)	CLASS 4C (2.30%)
<u>KANDIYOHI</u>								
CITY	115	50,273	71,624	202,194	18,860	264	0	6,700
TOWN	0	0	0	0	5,566	8,347	15,343	18,546
TOTAL	115	50,273	71,624	202,194	24,426	8,611	15,343	25,246
<u>KITTSON</u>								
CITY	942	0	18,478	12,478	816	0	0	0
TOWN	0	0	0	0	0	0	0	589
TOTAL	942	0	18,478	12,478	816	0	0	589
<u>KOOCHICHING</u>								
CITY	0	3,961	7,242	72,838	8,932	0	0	3,905
TOWN	0	0	0	0	0	2,201	1,940	23,777
TOTAL	0	3,961	7,242	72,838	8,932	2,201	1,940	27,682
<u>LAC QUI PARLE</u>								
CITY	2,436	0	5,414	30,061	560	0	0	0
TOWN	0	0	0	0	98	0	0	1,718
TOTAL	2,436	0	5,414	30,061	658	0	0	1,718
<u>LAKE</u>								
CITY	0	2,743	0	34,773	0	0	0	0
TOWN	0	0	0	0	0	9,629	21,175	71,029
TOTAL	0	2,743	0	34,773	0	9,629	21,175	71,029
<u>LAKEWOODS</u>								
CITY	216	0	0	13,294	324	0	0	0
TOWN	0	340	9,274	0	5,800	10,738	26,394	65,427
TOTAL	216	340	9,274	13,294	6,124	10,738	26,394	65,427
<u>LE SUEUR</u>								
CITY	0	13,481	65,964	53,696	6,376	320	627	2,403
TOWN	0	0	0	0	414	640	2,464	54,965
TOTAL	0	13,481	65,964	53,696	6,790	960	3,091	57,368
<u>LINCOLN</u>								
CITY	1,649	0	25,070	0	0	0	0	1,053
TOWN	0	0	0	0	0	0	0	0
TOTAL	1,649	0	25,070	0	0	0	0	1,053
<u>LYON</u>								
CITY	488	20,036	33,118	174,740	24,734	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	488	20,036	33,118	174,740	24,734	0	0	0
<u>MCLEOD</u>								
CITY	0	44,600	33,230	257,496	25,428	0	0	0
TOWN	0	0	0	0	220	0	0	0
TOTAL	0	44,600	33,230	257,496	25,648	0	0	0
<u>MAHNOMEN</u>								
CITY	1,679	0	4,056	25,986	1,076	0	0	0
TOWN	0	0	0	0	0	1,412	2,229	5,773
TOTAL	1,679	0	4,056	25,986	1,076	1,412	2,229	5,773

TABLE 32 PART D
1986 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY COUNTY CITY AND TOWNSHIP

COUNTY	GOVERNMENT HOUSING (NON-AG)				COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)			
	LAND (2.30%)	LAND (3.40%)	FMHA (2.30%)	TITLE II, SECTION 8 (2.30%)	MOBILE HOME PARK LAND (2.00%)	CLASS 1C UP TO \$32 K (1.00%)	CLASS 1C OVER \$32 K (1.00%)	CLASS 4C (2.30%)
MARSHALL								
CITY	1,878	0	30,538	5,927	2,334	0	0	0
TOWN	0	0	0	0	202	0	0	0
TOTAL	1,878	0	30,538	5,927	2,536	0	0	0
MARTIN								
CITY	74	7,740	32,930	112,205	5,920	0	0	0
TOWN	0	0	0	0	234	0	0	1,435
TOTAL	74	7,740	32,930	112,205	6,154	0	0	1,435
MEEKER								
CITY	745	9,531	35,630	58,403	15,452	0	0	0
TOWN	0	0	0	0	0	1,066	769	3,093
TOTAL	745	9,531	35,630	58,403	15,452	1,066	769	3,093
MILLE LACS								
CITY	17,468	0	56,790	91,825	13,254	2,460	7,695	6,933
TOWN	0	0	0	0	4,396	3,599	745	100,234
TOTAL	17,468	0	56,790	91,825	17,650	6,059	8,440	107,167
MORRISON								
CITY	1,552	13,064	72,434	120,155	13,048	0	0	0
TOWN	0	0	0	467	2,130	4,832	8,524	27,335
TOTAL	1,552	13,064	72,434	120,622	15,178	4,832	8,524	27,335
MOWER								
CITY	0	13,596	14,772	119,440	15,000	0	0	0
TOWN	0	0	0	0	2,728	0	0	8,400
TOTAL	0	13,596	14,772	119,440	17,728	0	0	8,400
MURRAY								
CITY	3,091	0	39,980	4,310	0	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	3,091	0	39,980	4,310	0	0	0	0
NICOLLET								
CITY	0	29,421	24,326	162,882	43,158	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	29,421	24,326	162,882	43,158	0	0	0
NOBLES								
CITY	239	13,526	22,710	163,807	15,948	0	0	0
TOWN	0	0	0	123	0	0	0	0
TOTAL	239	13,526	22,710	163,930	15,948	0	0	0
NORMAN								
CITY	1,964	0	10,574	29,289	1,002	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	1,964	0	10,574	29,289	1,002	0	0	0
OLMSTED								
CITY	0	116,752	71,704	861,016	71,622	0	0	14,871
TOWN	0	0	0	0	31,870	0	0	133
TOTAL	0	116,752	71,704	861,016	103,492	0	0	15,004

TABLE 32 PART D
1995 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY COUNTY CITY AND TOWNSHIP

COUNTY	<u>GOVERNMENT HOUSING (NON-AG)</u>				<u>COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)</u>			
	LAND (2.30%)	LAND (3.40%)	FMHA (2.30%)	TITLE II, SECTION 8 (2.30%)	MOBILE HOME PARK LAND (2.00%)	CLASS 1C UP TO \$32 K (1.00%)	CLASS 1C OVER \$32 K (1.00%)	CLASS 4C (2.30%)
<u>OTTER TAIL</u>								
CITY	5,745	13,684	43,684	208,755	15,450	1,075	2,560	635
TOWN	0	0	0	248	8,826	39,306	84,755	135,383
TOTAL	5,745	13,684	43,684	209,003	24,276	40,381	87,315	136,018
<u>PENNINGTON</u>								
CITY	0	8,208	50,132	31,231	10,978	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	8,208	50,132	31,231	10,978	0	0	0
<u>PINE</u>								
CITY	19,061	0	68,750	92,199	9,898	575	769	21,651
TOWN	0	0	0	644	5,398	2,688	4,293	31,230
TOTAL	19,061	0	68,750	92,843	15,296	3,263	5,062	52,881
<u>PIPESTONE</u>								
CITY	2,359	0	22,222	881	1,148	0	0	191
TOWN	0	0	0	0	0	0	0	0
TOTAL	2,359	0	22,222	881	1,148	0	0	191
<u>POLK</u>								
CITY	1,527	2,251	29,342	82,920	22,140	0	0	0
TOWN	0	0	0	0	176	0	0	0
TOTAL	1,527	2,251	29,342	82,920	22,316	0	0	0
<u>POPE</u>								
CITY	0	2,520	7,028	30,171	1,128	2,595	2,915	1,266
TOWN	0	0	0	0	82	3,576	2,384	6,232
TOTAL	0	2,520	7,028	30,171	1,210	6,171	5,299	7,498
<u>RAMSEY</u>								
CITY	2,991	1,265,790	0	3,981,618	597,150	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	2,991	1,265,790	0	3,981,618	597,150	0	0	0
<u>RED LAKE</u>								
CITY	698	0	18,874	0	544	0	0	48
TOWN	0	0	0	0	0	0	0	773
TOTAL	698	0	18,874	0	544	0	0	821
<u>REDWOOD</u>								
CITY	5,130	116	47,506	86,340	6,276	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	5,130	116	47,506	86,340	6,276	0	0	0
<u>RENVILLE</u>								
CITY	10,865	0	62,414	7,162	6,918	0	0	0
TOWN	0	0	0	0	594	0	0	0
TOTAL	10,865	0	62,414	7,162	7,512	0	0	0
<u>RICE</u>								
CITY	0	71,293	18,652	443,994	54,402	0	0	0
TOWN	0	0	0	0	3,134	4,399	2,967	8,308
TOTAL	0	71,293	18,652	443,994	57,536	4,399	2,967	8,308

TABLE 32 PART D
1996 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY COUNTY CITY AND TOWNSHIP

COUNTY	GOVERNMENT HOUSING (NON-AG)				COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)			
	LAND (2.30%)	LAND (3.40%)	FMHA (2.30%)	TITLE II, SECTION 8 (2.30%)	MOBILE HOME PARK LAND (2.00%)	CLASS 1C UP TO \$32 K (1.00%)	CLASS 1C OVER \$32 K (1.00%)	CLASS 4C (2.30%)
ROCK								
CITY	0	2,450	35,474	863	1,092	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	0	2,450	35,474	863	1,092	0	0	0
ROSEAU								
CITY	3,487	0	2,792	50,149	12,358	0	0	156
TOWN	0	0	0	0	22,582	248	0	6,614
TOTAL	3,487	0	2,792	50,149	34,940	248	0	6,770
ST. LOUIS								
CITY	3,123	72,338	72,152	1,323,614	105,696	640	5,565	12,873
TOWN	0	102	3,696	0	1,172	37,441	99,739	155,926
TOTAL	3,123	72,440	75,848	1,323,614	106,868	38,081	105,304	168,799
SCOTT								
CITY	4,648	48,745	77,294	221,985	27,756	0	0	7,110
TOWN	0	0	0	0	24,050	0	0	24,430
TOTAL	4,648	48,745	77,294	221,985	51,806	0	0	31,540
SHERBURNE								
CITY	1,548	50,759	50,736	298,263	19,288	0	0	39,875
TOWN	0	0	0	0	1,680	0	0	26,180
TOTAL	1,548	50,759	50,736	298,263	20,968	0	0	66,055
SIBLEY								
CITY	0	7,654	14,422	33,895	2,010	0	0	764
TOWN	0	0	0	0	0	0	0	3,302
TOTAL	0	7,654	14,422	33,895	2,010	0	0	4,066
STEARNS								
CITY	19,749	85,726	210,298	332,814	52,914	0	0	5,500
TOWN	0	0	0	557	41,674	5,632	16,493	64,967
TOTAL	19,749	85,726	210,298	333,371	94,588	5,632	16,493	70,467
STEELE								
CITY	0	22,357	22,788	194,736	19,504	0	0	0
TOWN	0	0	0	0	1,696	0	0	1,412
TOTAL	0	22,357	22,788	194,736	21,200	0	0	1,412
STEVENS								
CITY	0	7,247	29,508	18,226	0	0	0	44
TOWN	0	0	0	0	0	0	0	1,018
TOTAL	0	7,247	29,508	18,226	0	0	0	1,062
SWIFT								
CITY	4,021	1,221	17,758	28,445	1,940	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	4,021	1,221	17,758	28,445	1,940	0	0	0
TODD								
CITY	0	9,191	55,520	51,285	0	2,736	4,683	0
TOWN	0	0	0	0	0	7,927	6,896	17,615
TOTAL	0	9,191	55,520	51,285	0	10,663	11,579	17,615

TABLE 32 PART D
1996 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY COUNTY CITY AND TOWNSHIP

COUNTY	<u>GOVERNMENT HOUSING (NON-AG)</u>			<u>COMMERCIAL SEASONAL REC. RESIDENTIAL (NON-AG)</u>				
	LAND (2.30%)	LAND (3.40%)	FMHA (2.30%)	TITLE II, SECTION 8 (2.30%)	MOBILE HOME PARK LAND (2.00%)	CLASS 1C UP TO \$32 K (1.00%)	CLASS 1C OVER \$32 K (1.00%)	CLASS 4C (2.30%)
<u>TRAVERSE</u>								
CITY	493	0	8,686	23,131	458	0	0	0
TOWN	0	0	0	0	0	0	0	23
TOTAL	493	0	8,686	23,131	458	0	0	23
<u>WABASHA</u>								
CITY	3,941	1,264	19,050	52,549	24,074	0	0	2,817
TOWN	0	0	0	331	2,756	0	0	22,827
TOTAL	3,941	1,264	19,050	52,880	26,830	0	0	25,644
<u>WADENA</u>								
CITY	2,525	0	25,262	47,719	1,786	0	0	0
TOWN	0	0	0	0	422	320	41	1,711
TOTAL	2,525	0	25,262	47,719	2,208	320	41	1,711
<u>WASECA</u>								
CITY	97	12,658	42,786	50,980	9,904	320	48	0
TOWN	0	0	0	0	0	320	215	909
TOTAL	97	12,658	42,786	50,980	9,904	640	263	909
<u>WASHINGTON</u>								
CITY	0	203,662	34,974	765,453	229,916	0	0	0
TOWN	0	0	0	0	2,792	1,505	3,103	27,457
TOTAL	0	203,662	34,974	765,453	232,708	1,505	3,103	27,457
<u>WATONWAN</u>								
CITY	5,343	0	67,664	21,367	3,040	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	5,343	0	67,664	21,367	3,040	0	0	0
<u>WILKIN</u>								
CITY	2,672	0	8,048	18,343	0	0	0	0
TOWN	0	0	0	0	0	0	0	0
TOTAL	2,672	0	8,048	18,343	0	0	0	0
<u>WINONA</u>								
CITY	3,614	44,702	65,666	182,289	27,828	59	0	0
TOWN	0	0	0	295	16,304	0	0	9,201
TOTAL	3,614	44,702	65,666	182,584	44,132	59	0	9,201
<u>WRIGHT</u>								
CITY	0	95,036	246,234	321,086	152,626	320	1,004	13,191
TOWN	0	0	0	0	33,602	2,174	2,990	30,934
TOTAL	0	95,036	246,234	321,086	186,228	2,494	3,994	44,125
<u>YELLOW MEDICINE</u>								
CITY	722	3,098	37,360	24,218	1,044	0	0	0
TOWN	0	0	0	0	400	0	0	0
TOTAL	722	3,098	37,360	24,218	1,444	0	0	0
<u>STATE TOTAL</u>								
CITY	272,609	6,206,544	3,697,033	29,504,254	4,591,708	27,874	142,895	929,508
TOWN	184	442	12,970	9,696	398,936	351,321	1,070,560	2,305,721
TOTAL	272,793	6,206,986	3,710,003	29,513,950	4,990,644	379,195	1,213,455	3,235,229

TABLE 32 PART E
1995 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL LAND AND BLDGS (NON-AGRICULTURAL)		INDUSTRIAL LAND AND BLDGS (NON-AGRICULTURAL)		PUBLIC UTILITY			RAIL- ROAD PROPERTY (3.0, 4.6%)	ALL OTHER CLASS 5 (4.60%)
	1ST \$100,000 MARKET VALUE (1)	OVER \$100,000 MARKET VALUE (3.6, 4.6%)	1ST \$100,000 MARKET VALUE (2.3, 3.0, 3.6%)	OVER \$100,000 MARKET VALUE (3.6, 4.6%)	MINERAL (4.60%)	LAND & BUILDINGS (3.0, 4.6%)	MACHINERY (4.60%)		
	(2.3, 3.0, 3.6%)	(3.6, 4.6%)	(2.3, 3.0, 3.6%)	(3.6, 4.6%)	(4.60%)	(3.0, 4.6%)	(4.60%)		
<u>AITKIN</u>									
CITY	247,179	111,367	31,470	42,499	0	92	0	11,573	0
TOWN	118,098	20,047	7,638	4,113	0	49,926	45,484	81,480	0
TOTAL	365,277	131,414	39,108	46,612	0	50,018	45,484	93,053	0
<u>ANOKA</u>									
CITY	4,144,119	27,969,232	1,176,231	18,155,383	0	241,590	771,753	763,970	0
TOWN	141,048	212,944	5,604	1,716	0	12,117	66,837	0	0
TOTAL	4,285,167	28,182,176	1,181,835	18,157,099	0	253,707	838,590	763,970	0
<u>BECKER</u>									
CITY	708,540	1,476,212	51,846	389,944	0	2,742	17,540	49,984	0
TOWN	170,454	92,001	20,466	38,009	0	14,542	120,307	119,718	0
TOTAL	878,994	1,568,213	72,312	427,953	0	17,284	137,847	169,702	0
<u>BELTRAMI</u>									
CITY	795,810	2,154,821	31,095	97,462	0	92,147	24,522	49,521	0
TOWN	285,066	203,514	3,000	159,697	0	59,167	196,131	39,766	0
TOTAL	1,080,876	2,358,335	34,095	257,159	0	151,314	220,653	89,287	0
<u>BENTON</u>									
CITY	716,256	1,861,878	257,787	2,599,004	0	34,515	289,919	142,752	0
TOWN	268,668	284,987	20,202	33,045	0	34,579	265,362	63,407	0
TOTAL	984,924	2,146,865	277,989	2,632,049	0	69,094	555,281	206,159	0
<u>BIG STONE</u>									
CITY	141,804	26,585	9,351	10,019	0	9,572	30,525	20,980	0
TOWN	15,197	2,103	5,958	0	0	15,194	42,541	75,590	0
TOTAL	157,001	28,688	15,309	10,019	0	24,766	73,066	96,570	0
<u>BLUE EARTH</u>									
CITY	1,490,529	7,617,388	121,071	1,756,358	0	91,316	1,158,836	44,037	0
TOWN	287,913	487,464	41,013	232,912	0	130,504	254,609	64,056	0
TOTAL	1,778,442	8,104,852	162,084	1,989,270	0	221,820	1,413,445	108,093	0
<u>BROWN</u>									
CITY	867,642	1,398,233	126,456	920,795	0	147	2,070	23,272	0
TOWN	72,942	155,287	39,180	191,902	0	11,945	39,046	44,993	0
TOTAL	940,584	1,553,520	165,636	1,112,697	0	12,092	41,116	68,265	0
<u>CARLTON</u>									
CITY	573,087	605,133	28,332	2,841,086	0	238,061	176,625	84,789	0
TOWN	76,068	58,178	5,859	13,390	0	638,655	885,747	166,436	0
TOTAL	649,155	663,311	34,191	2,854,476	0	876,716	1,062,372	251,225	0
<u>CARVER</u>									
CITY	1,005,670	5,254,704	398,631	7,558,758	0	6,023	33,959	20,411	235
TOWN	89,418	197,560	25,479	229,002	0	44,444	369,422	10,756	0
TOTAL	1,095,088	5,452,264	424,110	7,787,760	0	50,467	403,381	31,167	235
<u>CASS</u>									
CITY	601,011	538,746	3,000	147	0	18,997	3,228	20,345	2,724
TOWN	363,930	251,095	3,504	3,693	0	202,070	271,686	124,246	5,116
TOTAL	964,941	789,841	6,504	3,840	0	221,067	274,914	144,591	7,840

TABLE 32 PART E
1996 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL LAND AND BLDGS (NON-AGRICULTURAL)		INDUSTRIAL LAND AND BLDGS (NON-AGRICULTURAL)		PUBLIC UTILITY			RAIL- ROAD PROPERTY (3.0, 4.6%)	ALL OTHER CLASS 6 (4.60%)
	1ST \$100,000 MARKET VALUE (1) (2.3, 3.0, 3.6%)	OVER \$100,000 MARKET VALUE (3.6, 4.6%)	1ST \$100,000 MARKET VALUE (2.3, 3.0, 3.6%)	OVER \$100,000 MARKET VALUE (3.6, 4.6%)	MINERAL (4.60%)	LAND & BUILDINGS (3.0, 4.6%)	MACHINERY (4.60%)		
CHIPPEWA									
CITY	395,895	439,742	45,770	153,918	0	131,356	365,662	17,291	0
TOWN	63,843	48,557	18,150	71,572	0	6,864	10,044	54,938	0
TOTAL	459,738	488,299	63,920	225,490	0	138,220	375,706	72,229	0
CHISAGO									
CITY	811,500	1,345,139	85,608	444,025	0	82,997	104,402	36,538	6,993
TOWN	137,496	146,123	12,000	20,553	0	48,730	620,667	11,579	2,904
TOTAL	948,996	1,491,262	97,608	464,578	0	131,727	725,069	48,117	9,897
CLAY									
CITY	1,130,767	3,203,992	34,008	1,359,327	0	2,678	9,623	213,540	0
TOWN	116,865	101,908	5,469	16,633	0	6,158	27,772	245,159	0
TOTAL	1,247,632	3,305,900	39,477	1,375,960	0	8,836	37,395	458,699	0
CLEARWATER									
CITY	174,063	71,060	0	0	0	8,428	3,193	19,213	0
TOWN	24,744	5,488	0	0	0	476,936	1,979,306	38,621	0
TOTAL	198,807	76,548	0	0	0	485,364	1,982,499	57,834	0
COOK									
CITY	194,067	252,584	0	0	0	0	0	0	0
TOWN	104,277	209,628	0	0	0	7,144	15,220	15,865	0
TOTAL	298,344	462,212	0	0	0	7,144	15,220	15,865	0
COTTONWOOD									
CITY	348,324	240,228	63,900	239,026	0	0	0	10,478	0
TOWN	41,257	36,571	18,492	60,301	0	9,375	31,055	12,143	0
TOTAL	389,581	276,799	82,392	299,327	0	9,375	31,055	22,621	0
CROW WING									
CITY	1,619,263	4,915,601	29,946	427,822	1,062	41,516	101,563	128,842	0
TOWN	430,488	617,455	6,000	507,200	4,648	38,255	295,209	42,946	0
TOTAL	2,049,751	5,533,056	35,946	935,022	5,710	79,771	396,772	171,788	0
DAKOTA									
CITY	4,842,288	55,407,813	1,478,502	28,618,422	0	1,895,766	6,874,053	272,519	0
TOWN	214,734	180,388	50,883	119,616	0	17,056	52,427	25,192	0
TOTAL	5,057,022	55,588,201	1,529,385	28,738,038	0	1,912,822	6,926,480	297,711	0
DODGE									
CITY	337,587	365,490	18,843	331,991	0	755	16,864	9,513	0
TOWN	60,102	16,068	9,000	12,609	0	2,433	13,239	21,058	0
TOTAL	397,689	381,558	27,843	344,600	0	3,188	30,103	30,571	0
DOUGLAS									
CITY	1,021,884	2,524,527	48,345	518,909	0	65,377	129,840	10,885	0
TOWN	291,915	811,022	0	0	0	34,275	57,499	13,181	0
TOTAL	1,313,799	3,335,549	48,345	518,909	0	99,652	187,339	24,066	0
FARIBAULT									
CITY	397,026	296,218	108,384	706,844	0	6,149	18,206	17,902	0
TOWN	23,841	18,156	25,560	61,148	0	12,498	74,580	34,312	0
TOTAL	420,867	314,374	133,944	767,992	0	18,647	92,786	52,214	0

TABLE 32 PART E
1996 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL LAND AND BLDGS (NON-AGRICULTURAL)		INDUSTRIAL LAND AND BLDGS (NON-AGRICULTURAL)		PUBLIC UTILITY			RAIL- ROAD PROPERTY (3.0, 4.6%)	ALL OTHER CLASS 5 (4.60%)
	1ST \$100,000 MARKET VALUE (1)	OVER \$100,000 MARKET VALUE (3.6, 4.6%)	1ST \$100,000 MARKET VALUE (2.3, 3.0, 3.6%)	OVER \$100,000 MARKET VALUE (3.6, 4.6%)	MINERAL (4.60%)	LAND & BUILDINGS (3.0, 4.6%)	MACHINERY (4.60%)		
	(2.3, 3.0, 3.6%)	(3.6, 4.6%)	(2.3, 3.0, 3.6%)	(3.6, 4.6%)	(4.60%)	(3.0, 4.6%)	(4.60%)		
<u>FILLMORE</u>									
CITY	628,032	372,850	33,000	159,800	0	3,391	28,924	0	0
TOWN	70,017	75,310	0	2,999	0	15,926	100,262	0	0
TOTAL	698,049	448,160	33,000	162,799	0	19,317	129,186	0	0
<u>FREEBORN</u>									
CITY	828,153	1,376,581	157,644	1,392,637	0	26,391	63,087	19,827	0
TOWN	94,773	62,794	10,809	23,237	0	39,593	164,981	47,327	0
TOTAL	922,926	1,439,375	168,453	1,415,874	0	65,984	228,068	67,154	0
<u>GOODHUE</u>									
CITY	1,377,861	3,194,690	145,974	2,368,781	0	4,575,433	17,754,711	48,917	0
TOWN	244,974	538,408	12,339	54,624	0	11,510	30,860	10,870	0
TOTAL	1,622,835	3,733,098	158,313	2,423,405	0	4,586,943	17,785,571	59,787	0
<u>GRANT</u>									
CITY	191,034	95,125	0	0	0	1,376	6,578	14,980	0
TOWN	11,184	4,652	0	0	0	5,464	26,515	36,166	0
TOTAL	202,218	99,777	0	0	0	6,840	33,093	51,146	0
<u>HENNEPIN</u>									
CITY	14,476,262	349,594,089	6,121,623	120,050,174	0	2,421,774	6,960,890	1,989,875	0
TOWN	62,931	214,990	86,790	306,480	0	17,112	2,806	5,120	0
TOTAL	14,539,193	349,809,079	6,208,413	120,356,654	0	2,438,886	6,963,696	1,994,995	0
<u>HOUSTON</u>									
CITY	486,480	310,366	9,000	42,293	0	5,010	17,663	2,268	0
TOWN	86,277	57,850	3,000	2,148	0	7,395	28,522	7,843	0
TOTAL	572,757	368,216	12,000	44,441	0	12,405	46,185	10,111	0
<u>HUBBARD</u>									
CITY	453,792	796,521	20,160	45,888	0	21,396	3,477	0	0
TOWN	211,734	229,056	4,308	478,887	0	39,829	240,805	18,537	221
TOTAL	665,526	1,025,577	24,468	524,775	0	61,225	244,282	18,537	221
<u>ISANTI</u>									
CITY	533,031	1,138,338	15,183	266,028	0	46,298	42,923	32,476	0
TOWN	159,897	121,892	6,000	48,221	0	21,308	150,076	36,732	0
TOTAL	692,928	1,260,230	21,183	314,249	0	67,606	192,999	69,208	0
<u>ITASCA</u>									
CITY	967,433	2,062,952	27,588	1,779,226	9,361	2,283,035	9,392,171	70,966	0
TOWN	225,318	125,186	26,070	375,128	10,887	236,133	1,358,372	123,557	0
TOTAL	1,182,751	2,188,138	53,658	2,154,354	20,248	2,519,168	10,750,543	194,523	0
<u>JACKSON</u>									
CITY	272,154	365,396	0	1,380	0	3,552	18	5,892	0
TOWN	60,963	24,795	18,417	504,749	0	41,658	180,882	19,031	0
TOTAL	333,117	390,191	18,417	506,129	0	45,210	180,900	24,923	0
<u>KANABEC</u>									
CITY	299,400	279,778	25,185	233,482	0	714	7,667	10,387	0
TOWN	95,829	36,556	5,265	4,172	0	966	3,473	20,438	0
TOTAL	395,229	316,334	30,450	237,654	0	1,680	11,140	30,825	0

TABLE 32 PART E
1996 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL LAND AND BLDGS (NON-AGRICULTURAL)		INDUSTRIAL LAND AND BLDGS (NON-AGRICULTURAL)		PUBLIC UTILITY			RAIL- ROAD PROPERTY (3.0, 4.6%)	ALL OTHER CLASS 6 (4.60%)
	1ST \$100,000 MARKET VALUE (1)	OVER \$100,000 MARKET VALUE (3.6, 4.6%)	1ST \$100,000 MARKET VALUE (2.3, 3.0, 3.6%)	OVER \$100,000 MARKET VALUE (3.6, 4.6%)	MINERAL (4.60%)	LAND & BUILDINGS (3.0, 4.6%)	MACHINERY (4.60%)		
	(2.3, 3.0, 3.6%)	(3.6, 4.6%)	(2.3, 3.0, 3.6%)	(3.6, 4.6%)	(4.60%)	(3.0, 4.6%)	(4.60%)		
<u>KANDIYOHI</u>									
CITY	1,093,211	2,933,281	130,350	835,529	0	32,914	17,015	190,197	0
TOWN	282,753	347,300	24,828	16,661	0	24,819	81,111	90,751	0
TOTAL	1,375,964	3,280,581	155,178	852,190	0	57,733	98,126	280,948	0
<u>KITTSON</u>									
CITY	141,444	56,779	3,129	0	0	11,475	31,073	16,697	0
TOWN	25,800	26,090	0	0	0	152,741	872,074	96,967	0
TOTAL	167,244	82,869	3,129	0	0	164,216	903,147	113,664	0
<u>KOOCHICHING</u>									
CITY	356,061	454,498	6,000	3,327,558	0	30,711	101,847	70,381	0
TOWN	54,051	16,379	4,617	9,270	0	8,927	90,653	193,016	0
TOTAL	410,112	470,877	10,617	3,336,828	0	39,638	192,500	263,397	0
<u>LAC QUI PARLE</u>									
CITY	163,260	50,124	28,797	257,150	0	1,877	10,459	5,938	0
TOWN	36,540	8,230	4,356	123,432	0	17,246	26,480	29,242	0
TOTAL	199,800	58,354	33,153	380,582	0	19,123	36,939	35,180	0
<u>LAKE</u>									
CITY	207,933	184,916	6,666	7,909	0	45,981	10,449	16,496	0
TOWN	51,054	69,804	25,872	144,267	0	49,292	86,597	214,137	0
TOTAL	258,987	254,720	32,538	152,176	0	95,273	97,046	230,633	0
<u>LAKEWOODS</u>									
CITY	124,548	57,619	6,000	123,345	0	992	9,361	8,174	0
TOWN	30,948	13,259	4,395	15,419	0	1,904	14,220	22,946	0
TOTAL	155,496	70,878	10,395	138,764	0	2,896	23,581	31,120	0
<u>LE SUEUR</u>									
CITY	534,498	249,284	72,870	794,741	0	11,360	97,698	26,280	0
TOWN	113,061	73,164	22,947	360,232	0	14,039	31,525	32,513	0
TOTAL	647,559	322,448	95,817	1,154,973	0	25,399	129,223	58,793	0
<u>LINCOLN</u>									
CITY	147,918	9,950	19,794	31,532	0	23,683	5,612	3,947	0
TOWN	15,957	939	2,139	0	0	38,484	28,557	22,775	0
TOTAL	163,875	10,889	21,933	31,532	0	62,167	34,169	26,722	0
<u>LYON</u>									
CITY	763,701	1,943,197	162,981	1,846,024	0	12,939	34,820	53,217	0
TOWN	74,505	49,572	3,000	15,226	0	48,527	121,568	103,641	0
TOTAL	838,206	1,992,769	165,981	1,861,250	0	61,466	156,388	156,858	0
<u>MCLÉOD</u>									
CITY	911,517	1,599,142	118,401	1,488,518	0	10,065	1,946	19,886	0
TOWN	141,279	85,264	15,918	67,445	0	11,720	30,636	11,611	0
TOTAL	1,052,796	1,684,406	134,319	1,555,963	0	21,785	32,582	31,497	0
<u>MAHNOMEN</u>									
CITY	106,491	376,115	0	0	0	2,798	2,415	2,828	0
TOWN	21,477	219,875	0	0	0	4,430	16,564	18,455	0
TOTAL	127,968	595,990	0	0	0	7,228	18,979	21,283	0

TABLE 32 PART E
1995 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL LAND AND BLDGS (NON-AGRICULTURAL)		INDUSTRIAL LAND AND BLDGS (NON-AGRICULTURAL)		PUBLIC UTILITY				
	1ST \$100,000 MARKET VALUE (1)	OVER \$100,000 MARKET VALUE	1ST \$100,000 MARKET VALUE	OVER \$100,000 MARKET VALUE	MINERAL	LAND & BUILDINGS	MACHINERY	RAIL- ROAD PROPERTY	ALL OTHER CLASS 5
	(2.3, 3.0, 3.6%)	(3.6, 4.6%)	(2.3, 3.0, 3.6%)	(3.6, 4.6%)	(4.60%)	(3.0, 4.6%)	(4.60%)	(3.0, 4.6%)	(4.60%)
MARSHALL									
CITY	229,137	113,008	2,715	0	0	855	5,060	22,908	0
TOWN	41,358	38,544	0	0	0	80,938	694,627	113,200	0
TOTAL	270,495	151,552	2,715	0	0	81,793	699,687	136,108	0
MARTIN									
CITY	726,789	1,118,429	91,419	665,699	0	5,818	6,407	25,652	0
TOWN	40,260	32,571	14,682	63,301	0	150,776	1,140,404	34,496	0
TOTAL	767,049	1,151,000	106,101	729,000	0	156,594	1,146,811	60,148	0
MEEKER									
CITY	559,518	353,485	71,775	389,191	0	800	8,748	27,710	0
TOWN	146,397	107,243	6,000	30,001	0	12,595	52,789	56,162	0
TOTAL	705,915	460,728	77,775	419,192	0	13,395	61,537	83,872	0
MILLE LACS									
CITY	501,831	484,056	44,934	206,242	0	6,739	39,726	0	0
TOWN	174,780	161,801	882	400	0	15,640	61,171	0	0
TOTAL	676,611	645,857	45,816	206,642	0	22,379	100,897	0	0
MORRISON									
CITY	669,969	794,758	26,850	278,752	0	75,294	73,681	68,031	0
TOWN	257,892	112,045	0	0	0	192,269	314,087	104,011	0
TOTAL	927,861	906,803	26,850	278,752	0	267,563	387,768	172,042	0
MOWER									
CITY	944,574	1,444,346	18,000	1,966,069	0	4,476	77,584	7,101	0
TOWN	144,603	115,243	3,000	2,208	0	13,561	133,136	11,820	0
TOTAL	1,089,177	1,559,589	21,000	1,968,277	0	18,037	210,720	18,921	0
MURRAY									
CITY	220,575	111,215	30,483	69,378	0	0	0	0	0
TOWN	47,397	29,574	10,302	15,208	0	11,111	33,955	0	0
TOTAL	267,972	140,789	40,785	84,586	0	11,111	33,955	0	0
NICOLLET									
CITY	643,128	878,445	121,224	1,375,620	0	9,619	14,451	0	0
TOWN	28,416	46,901	15,528	33,751	0	12,283	72,140	0	0
TOTAL	671,544	925,346	136,752	1,409,371	0	21,902	86,591	0	0
NOBLES									
CITY	664,104	1,220,178	83,862	745,153	0	1,698	5,769	20,668	0
TOWN	46,923	89,445	15,147	32,562	0	12,006	35,181	15,286	0
TOTAL	711,027	1,309,623	99,009	777,715	0	13,704	40,950	35,954	0
NORMAN									
CITY	185,922	98,496	0	0	0	10,659	0	12,733	0
TOWN	36,375	38,550	0	0	0	27,806	74,929	57,040	0
TOTAL	222,297	137,046	0	0	0	38,465	74,929	69,773	0
OLMSTED									
CITY	2,421,876	23,084,198	133,125	3,409,998	0	68,971	33,221	42,919	0
TOWN	254,100	272,966	18,822	70,146	0	74,312	365,614	38,511	0
TOTAL	2,675,976	23,357,164	151,947	3,480,144	0	143,283	398,835	81,430	0

TABLE 32 PART E
1995 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL LAND AND BLDGS (NON-AGRICULTURAL)		INDUSTRIAL LAND AND BLDGS (NON-AGRICULTURAL)		PUBLIC UTILITY			RAIL- ROAD PROPERTY (3.0, 4.6%)	ALL OTHER CLASS 5 (4.60%)
	1ST \$100,000 MARKET VALUE (1)	OVER \$100,000 MARKET VALUE (3.6, 4.6%)	1ST \$100,000 MARKET VALUE (2.3, 3.0, 3.6%)	OVER \$100,000 MARKET VALUE (3.6, 4.6%)	MINERAL (4.60%)	LAND & BUILDINGS (3.0, 4.6%)	MACHINERY (4.60%)		
	(2.3, 3.0, 3.6%)	(3.6, 4.6%)	(2.3, 3.0, 3.6%)	(3.6, 4.6%)	(4.60%)	(3.0, 4.6%)	(4.60%)		
<u>OTTER TAIL</u>									
CITY	1,357,995	1,990,494	87,645	593,644	0	443,244	1,077,214	51,744	0
TOWN	278,061	163,831	210	0	0	85,569	231,095	170,721	0
TOTAL	1,636,056	2,154,325	87,855	593,644	0	528,813	1,308,309	222,465	0
<u>PENNINGTON</u>									
CITY	374,192	405,507	17,523	203,997	0	0	0	17,218	0
TOWN	64,485	19,927	0	0	0	11,412	57,247	22,904	0
TOTAL	438,677	425,434	17,523	203,997	0	11,412	57,247	40,122	0
<u>PINE</u>									
CITY	581,208	1,390,333	32,310	70,697	0	9,151	56,841	74,322	0
TOWN	108,381	66,263	1,659	4,871	0	26,804	209,085	152,595	0
TOTAL	689,589	1,456,596	33,969	75,568	0	35,955	265,926	226,917	0
<u>PIPESTONE</u>									
CITY	321,369	131,996	45,612	245,705	0	11,588	36,906	23,755	0
TOWN	19,107	5,253	3,489	77,750	0	6,430	53,820	61,387	0
TOTAL	340,476	137,249	49,101	323,455	0	18,018	90,726	85,142	0
<u>POLK</u>									
CITY	840,714	981,144	40,983	635,781	0	5,516	41,209	124,164	0
TOWN	76,596	126,580	3,000	287,541	0	47,102	264,958	381,059	0
TOTAL	917,310	1,107,724	43,983	923,322	0	52,618	306,167	505,223	0
<u>POPE</u>									
CITY	273,858	116,174	15,327	45,669	0	1,669	19,719	9,334	0
TOWN	48,573	74,483	7,308	42,402	0	13,878	28,497	30,807	38
TOTAL	322,431	190,657	22,635	88,071	0	15,547	48,216	40,141	38
<u>RAMSEY</u>									
CITY	8,485,793	92,646,303	1,104,078	32,892,389	0	1,044,807	3,205,755	1,278,699	0
TOWN	65,121	995,461	23,130	439,815	0	8,294	57,289	37,782	0
TOTAL	8,550,914	93,641,764	1,127,208	33,332,204	0	1,053,101	3,263,044	1,316,481	0
<u>RED LAKE</u>									
CITY	72,198	11,371	4,209	5,437	0	13,497	6,247	3,458	0
TOWN	11,892	4,623	0	0	0	27,540	187,123	20,246	0
TOTAL	84,090	15,994	4,209	5,437	0	41,037	193,370	23,704	0
<u>REDWOOD</u>									
CITY	469,803	620,050	102,369	326,915	0	12,202	17,259	7,106	0
TOWN	75,366	49,745	10,752	60,927	0	22,758	32,426	24,605	0
TOTAL	545,169	669,795	113,121	387,842	0	34,960	49,685	31,711	0
<u>RENVILLE</u>									
CITY	448,512	148,040	115,125	532,465	0	34,364	28,700	9,762	0
TOWN	59,832	36,171	18,762	662,997	0	47,421	154,137	22,549	0
TOTAL	508,344	184,211	133,887	1,195,462	0	81,785	182,837	32,311	0
<u>RICE</u>									
CITY	1,271,356	3,704,044	86,727	969,405	0	10,684	80,265	45,844	0
TOWN	116,208	85,016	0	43,452	0	27,760	209,363	22,394	0
TOTAL	1,387,564	3,789,060	86,727	1,012,857	0	38,444	289,628	68,238	0

TABLE 32 PART E
1995 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL LAND AND BLDGS (NON-AGRICULTURAL)		INDUSTRIAL LAND AND BLDGS (NON-AGRICULTURAL)		PUBLIC UTILITY				
	1ST \$100,000 MARKET VALUE (1)	OVER \$100,000 MARKET VALUE	1ST \$100,000 MARKET VALUE	OVER \$100,000 MARKET VALUE	MINERAL	LAND & BUILDINGS	MACHINERY	RAIL- ROAD PROPERTY	ALL OTHER CLASS 6
	(2.3, 3.0, 3.6%)	(3.6, 4.6%)	(2.3, 3.0, 3.6%)	(3.6, 4.6%)	(4.60%)	(3.0, 4.6%)	(4.60%)	(3.0, 4.6%)	(4.60%)
ROCK									
CITY	333,492	304,559	39,153	133,857	0	96	432	3,853	0
TOWN	31,035	17,355	9,000	91,148	0	8,297	52,164	34,580	0
TOTAL	364,527	321,914	48,153	225,005	0	8,393	52,596	38,433	0
ROSEAU									
CITY	391,794	531,859	10,242	950,257	0	14,330	21,578	30,585	0
TOWN	55,731	33,093	7,368	27,697	0	20,961	625,731	84,399	0
TOTAL	447,525	564,952	17,610	977,954	0	35,291	647,309	114,984	0
ST. LOUIS									
CITY	4,263,440	12,230,780	424,095	4,704,537	137,029	992,782	3,309,374	724,502	0
TOWN	414,267	345,138	55,071	499,359	46,350	346,576	1,532,913	1,367,906	0
TOTAL	4,677,707	12,575,918	479,166	5,203,896	183,379	1,339,358	4,842,287	2,092,408	0
SCOTT									
CITY	1,414,242	5,119,636	251,490	6,701,433	0	59,763	839,120	60,334	0
TOWN	220,698	295,385	36,849	74,570	0	40,562	142,066	45,812	0
TOTAL	1,634,940	5,415,021	288,339	6,776,003	0	100,325	981,186	106,146	0
SHERBURNE									
CITY	973,035	3,398,320	160,806	2,351,896	0	6,732,762	23,324,631	93,059	0
TOWN	340,274	427,499	14,547	2,898	0	120,345	43,095	100,950	0
TOTAL	1,313,309	3,825,819	175,353	2,354,794	0	6,853,107	23,367,726	194,009	0
SIBLEY									
CITY	280,703	77,796	49,185	382,243	0	8,453	36,097	0	0
TOWN	60,504	21,906	23,118	37,495	0	3,572	30,179	0	0
TOTAL	341,207	99,702	72,303	419,738	0	12,025	66,276	0	0
STEARNS									
CITY	3,194,550	14,627,315	350,163	4,610,275	0	29,390	185,494	181,416	0
TOWN	850,848	1,384,971	56,736	450,467	0	44,378	177,298	77,158	0
TOTAL	4,045,398	16,012,286	406,899	5,060,742	0	73,768	362,792	258,574	0
STEELE									
CITY	963,207	2,109,142	92,163	2,706,223	0	102,526	130,525	30,866	0
TOWN	156,603	453,862	25,542	135,432	0	28,331	105,399	54,795	0
TOTAL	1,119,810	2,563,004	117,705	2,841,655	0	130,857	235,924	85,661	0
STEVENS									
CITY	334,653	315,913	8,988	39,580	0	2,849	10,556	33,116	0
TOWN	56,343	77,045	0	0	0	8,869	26,150	80,436	0
TOTAL	390,996	392,958	8,988	39,580	0	11,718	36,706	113,552	0
SWIFT									
CITY	275,520	175,357	14,682	37,854	0	4,802	8,349	43,678	0
TOWN	34,425	25,600	3,000	26,556	0	47,349	140,921	84,555	0
TOTAL	309,945	200,957	17,682	64,410	0	52,151	149,270	128,233	0
TODD									
CITY	409,564	395,129	25,542	96,911	0	1,925	11,495	15,143	0
TOWN	91,431	8,435	597	152	0	16,259	93,519	90,768	0
TOTAL	500,995	403,564	26,139	97,063	0	18,184	105,014	105,911	0

TABLE 32 PART E
1996 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	COMMERCIAL LAND AND BLDGS (NON-AGRICULTURAL)		INDUSTRIAL LAND AND BLDGS (NON-AGRICULTURAL)		PUBLIC UTILITY			RAIL- ROAD PROPERTY	ALL OTHER CLASS 5
	1ST \$100,000 MARKET VALUE (1) (2.3, 3.0, 3.6%)	OVER \$100,000 MARKET VALUE (3.6, 4.6%)	1ST \$100,000 MARKET VALUE (2.3, 3.0, 3.6%)	OVER \$100,000 MARKET VALUE (3.6, 4.6%)	MINERAL (4.60%)	LAND & BUILDINGS (3.0, 4.6%)	MACHINERY (4.60%)		
<u>TRAVERSE</u>									
CITY	107,211	16,399	14,631	36,312	0	12,159	3,427	6,790	0
TOWN	16,830	1,486	0	0	0	23,778	46,119	16,003	0
TOTAL	124,041	17,885	14,631	36,312	0	35,937	49,546	22,793	0
<u>WABASHA</u>									
CITY	627,993	728,943	15,000	307,711	0	8,406	46,791	16,242	0
TOWN	82,740	25,752	0	0	0	14,540	47,224	19,495	0
TOTAL	710,733	754,695	15,000	307,711	0	22,946	94,015	35,737	0
<u>WADENA</u>									
CITY	398,148	315,705	29,937	111,899	0	3,183	44,280	37,062	0
TOWN	40,368	20,066	0	0	0	28,151	131,863	35,683	0
TOTAL	438,516	335,771	29,937	111,899	0	31,334	176,143	72,745	0
<u>WASECA</u>									
CITY	479,370	583,468	35,913	587,545	0	8,997	55,056	10,912	0
TOWN	42,834	28,389	12,750	75,426	0	17,727	69,694	40,204	0
TOTAL	522,204	611,857	48,663	662,971	0	26,724	124,750	51,116	0
<u>WASHINGTON</u>									
CITY	2,685,908	20,949,863	48,000	3,639,905	0	784,536	3,766,508	128,399	0
TOWN	304,974	767,252	0	14,388	0	4,691	18,070	58,314	0
TOTAL	2,990,882	21,717,115	48,000	3,654,293	0	789,227	3,784,578	186,713	0
<u>WATONWAN</u>									
CITY	352,635	196,409	53,601	507,259	0	289	1,616	15,672	0
TOWN	23,796	28,111	11,880	65,959	0	8,692	28,943	23,626	0
TOTAL	376,431	224,520	65,481	573,218	0	8,981	30,559	39,298	0
<u>WILKIN</u>									
CITY	165,898	105,272	0	0	0	942	1,872	30,811	0
TOWN	19,029	45,186	0	0	0	5,627	9,484	113,848	0
TOTAL	184,927	150,458	0	0	0	6,569	11,356	144,659	0
<u>WINONA</u>									
CITY	1,384,574	2,731,398	224,775	2,223,770	0	80,599	82,800	75,104	0
TOWN	92,586	116,452	20,133	24,620	0	15,914	43,251	43,476	0
TOTAL	1,477,160	2,847,850	244,908	2,248,390	0	96,513	126,051	118,580	0
<u>WRIGHT</u>									
CITY	1,977,663	3,764,145	202,554	1,340,533	0	259,742	12,252,508	81,855	0
TOWN	440,664	680,613	42,408	101,407	0	10,578	2,382,205	85,327	0
TOTAL	2,418,327	4,444,758	244,962	1,441,940	0	270,320	14,634,713	167,182	0
<u>YELLOW MEDICINE</u>									
CITY	274,428	77,418	36,096	174,137	0	7,889	9,297	13,602	0
TOWN	38,313	15,548	13,749	67,403	0	24,015	49,486	31,515	0
TOTAL	312,741	92,966	49,845	241,540	0	31,904	58,783	45,117	0
<u>STATE TOTAL</u>									
CITY	91,170,974	686,179,180	15,622,232	279,496,077	147,452	23,431,460	93,709,755	8,084,113	9,952
TOWN	11,126,102	14,049,289	1,089,948	7,892,017	61,885	4,449,367	19,680,576	6,333,542	8,279
TOTAL	102,297,076	700,228,469	16,712,180	287,388,094	209,337	27,880,827	113,390,331	14,417,655	18,231

TABLE 32 PART F
1995 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	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
			TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (4.60%)	STRUCTURES ON LEASED RURAL LAND (2.0, 4.6%)	LEASED AG REAL ESTATE (1.0, 1.6%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (3.0, 4.6%)
<u>AITKIN</u>								
CITY	906,701	1,008,105	0	211	0	0	211	207
TOWN	2,424,029	8,676,021	0	0	2,114	1,274	3,388	3,996
TOTAL	3,330,730	9,684,126	0	211	2,114	1,274	3,599	4,203
<u>ANOKA</u>								
CITY	154,161,431	155,564,040	0	168,397	0	0	168,397	0
TOWN	4,946,983	5,641,062	0	0	0	0	0	0
TOTAL	159,108,414	161,205,102	0	168,397	0	0	168,397	0
<u>BECKER</u>								
CITY	5,062,888	5,398,411	544	0	435	0	435	4,754
TOWN	3,794,467	9,702,467	2,116	0	3,131	2,559	5,690	201
TOTAL	8,857,355	15,100,878	2,660	0	3,566	2,559	6,125	4,955
<u>BELTRAMI</u>								
CITY	5,341,140	5,396,161	17	2,944	0	0	2,944	3,389
TOWN	4,805,130	7,263,844	374	48,105	25,278	1,647	75,030	1,086
TOTAL	10,146,270	12,660,005	391	51,049	25,278	1,647	77,974	4,475
<u>BENTON</u>								
CITY	11,635,382	11,665,625	34	0	0	0	0	0
TOWN	3,154,204	4,857,194	0	73,149	0	0	73,149	2,134
TOTAL	14,789,586	16,522,819	34	73,149	0	0	73,149	2,134
<u>BIG STONE</u>								
CITY	705,353	732,277	0	603	0	0	603	972
TOWN	273,448	2,330,031	0	2,792	0	0	2,792	0
TOTAL	978,801	3,062,308	0	3,395	0	0	3,395	972
<u>BLUE EARTH</u>								
CITY	22,393,616	22,440,529	0	41,441	0	0	41,441	8,690
TOWN	4,700,956	12,092,319	0	28,289	0	0	28,289	44,538
TOTAL	27,094,572	34,532,848	0	69,730	0	0	69,730	53,228
<u>BROWN</u>								
CITY	7,867,344	7,906,951	0	3,464	447	5,720	9,631	729
TOWN	1,153,811	6,457,803	0	16,890	420	5,119	22,429	30,788
TOTAL	9,021,155	14,364,754	0	20,354	867	10,839	32,060	31,517
<u>CARLTON</u>								
CITY	7,749,644	7,799,361	0	36,031	0	0	36,031	3,717
TOWN	4,478,557	5,789,571	0	4,669	924	0	5,593	577
TOTAL	12,228,201	13,588,932	0	40,700	924	0	41,624	4,294
<u>CARVER</u>								
CITY	40,917,768	41,449,744	0	45,213	0	0	45,213	221
TOWN	4,661,581	7,489,085	0	10,659	0	0	10,659	0
TOTAL	45,579,349	48,938,829	0	55,872	0	0	55,872	221
<u>CASS</u>								
CITY	3,528,143	6,437,996	0	0	146	0	146	230
TOWN	6,060,879	15,727,109	9,130	8,488	174,747	552	183,787	0
TOTAL	9,589,022	22,165,105	9,130	8,488	174,893	552	183,933	230

TABLE 32 PART F
1996 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	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
			TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (4.60%)	STRUCTURES ON LEASED RURAL LAND (2.0, 4.6%)	LEASED AG REAL ESTATE (1.0, 1.5%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (3.0, 4.6%)
CHIPPEWA								
CITY	2,961,247	2,988,618	0	0	0	0	0	1,915
TOWN	577,203	4,965,648	1,722	9,945	0	0	9,945	5
TOTAL	3,538,450	7,954,266	1,722	9,945	0	0	9,945	1,920
CHISAGO								
CITY	8,624,725	9,089,452	0	1,462	0	488	1,950	0
TOWN	6,496,286	9,211,027	703	415,445	0	0	415,445	4,168
TOTAL	15,121,011	18,300,479	703	416,907	0	488	417,395	4,168
CLAY								
CITY	15,167,794	15,240,263	78	3,123	0	3,015	6,138	71,713
TOWN	1,908,214	7,300,103	0	5,621	0	2,476	8,097	0
TOTAL	17,076,008	22,540,366	78	8,744	0	5,491	14,235	71,713
CLEARWATER								
CITY	547,034	555,910	211	0	0	398	398	0
TOWN	2,893,411	3,984,896	426	16,242	5,138	478	21,858	0
TOTAL	3,440,445	4,540,806	637	16,242	5,138	876	22,256	0
COOK								
CITY	820,497	853,360	0	1,227	534	0	1,761	0
TOWN	1,722,011	5,670,543	6,578	73,533	73,684	2,252	149,469	0
TOTAL	2,542,508	6,523,903	6,578	74,760	74,218	2,252	151,230	0
COTTONWOOD								
CITY	2,063,819	2,090,743	0	336	11,280	60	11,676	5
TOWN	413,800	5,662,651	0	3,331	0	620	3,951	1,182
TOTAL	2,477,619	7,753,394	0	3,667	11,280	680	15,627	1,187
CROW WING								
CITY	15,810,619	22,956,314	1,019	5,133	1,644	51	6,828	5,079
TOWN	9,226,685	20,725,457	23	13,519	7,786	0	21,305	258
TOTAL	25,037,304	43,681,771	1,042	18,652	9,430	51	28,133	5,337
DAKOTA								
CITY	258,441,015	259,771,927	2,804	159,732	853	7,743	168,328	80,197
TOWN	5,561,399	8,609,158	781	3,216	0	19,693	22,909	10,756
TOTAL	264,002,414	268,381,085	3,585	162,948	853	27,436	191,237	90,953
DODGE								
CITY	3,089,075	3,122,003	0	0	0	2,000	2,000	0
TOWN	1,381,071	4,967,191	364	694	0	977	1,671	0
TOTAL	4,470,146	8,089,194	364	694	0	2,977	3,671	0
DOUGLAS								
CITY	7,179,889	7,285,891	0	0	0	0	0	32,124
TOWN	7,139,120	12,886,441	0	43,486	0	0	43,486	3,972
TOTAL	14,319,009	20,172,332	0	43,486	0	0	43,486	36,096
FARIBAULT								
CITY	3,064,728	3,120,465	0	8,698	0	75	8,773	1,182
TOWN	597,135	7,625,581	0	3,138	0	72	3,210	2,287
TOTAL	3,661,863	10,746,046	0	11,836	0	147	11,983	3,469

TABLE 32 PART F
1996 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	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
			TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (4.60%)	STRUCTURES ON LEASED RURAL LAND (2.0, 4.6%)	LEASED AG REAL ESTATE (1.0, 1.6%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (3.0, 4.6%)
<u>FILL MORE</u>								
CITY	3,286,736	3,452,285	0	10,088	549	0	10,637	2,448
TOWN	768,080	4,750,471	0	6,528	1,128	23	7,679	97
TOTAL	4,054,816	8,202,756	0	16,616	1,677	23	18,316	2,545
<u>FREEBORN</u>								
CITY	8,399,220	8,444,111	0	6,859	0	0	6,859	754
TOWN	1,571,033	7,235,311	423	19,872	0	0	19,872	419
TOTAL	9,970,253	15,679,422	423	26,731	0	0	26,731	1,173
<u>GOODHUE</u>								
CITY	38,438,309	38,679,866	548	598	0	569	1,167	21,629
TOWN	4,417,475	10,012,480	586	10,535	3,444	3,183	17,162	24,928
TOTAL	42,855,784	48,692,346	1,134	11,133	3,444	3,752	18,329	46,557
<u>GRANT</u>								
CITY	711,223	753,602	0	18	189	51	258	555
TOWN	318,825	3,316,831	527	3,836	22	1,545	5,403	0
TOTAL	1,030,048	4,070,433	527	3,854	211	1,596	5,661	555
<u>HENNEPIN</u>								
CITY	1,097,706,213	1,102,372,458	0	378,300	0	0	378,300	8,937,475
TOWN	1,858,309	2,080,429	0	0	0	0	0	0
TOTAL	1,099,564,522	1,104,452,887	0	378,300	0	0	378,300	8,937,475
<u>HOUSTON</u>								
CITY	3,396,209	3,452,922	0	5,203	0	0	5,203	1,531
TOWN	1,306,532	3,347,995	0	1,090	20	4,012	5,122	329
TOTAL	4,702,741	6,800,917	0	6,293	20	4,012	10,325	1,860
<u>HUBBARD</u>								
CITY	2,089,922	2,158,779	0	1,698	51	0	1,749	7,569
TOWN	4,448,909	9,618,427	499	28,383	10,788	476	39,647	3,850
TOTAL	6,538,831	11,777,206	499	30,081	10,839	476	41,396	11,419
<u>ISANTI</u>								
CITY	4,261,313	4,274,831	0	0	0	0	0	0
TOWN	4,775,412	7,462,905	0	552	0	0	552	0
TOTAL	9,036,725	11,737,736	0	552	0	0	552	0
<u>ITASCA</u>								
CITY	20,416,350	20,682,788	0	13,527	8,885	0	22,412	18
TOWN	8,455,595	13,514,332	8,344	5,656	99,978	582	106,216	143
TOTAL	28,871,945	34,197,120	8,344	19,183	108,863	582	128,628	161
<u>JACKSON</u>								
CITY	1,635,795	1,665,151	0	0	0	0	0	0
TOWN	1,206,156	8,402,332	0	8,898	36	0	8,934	0
TOTAL	2,841,951	10,067,483	0	8,898	36	0	8,934	0
<u>KANABEC</u>								
CITY	1,567,990	1,583,578	0	47,232	0	0	47,232	9,249
TOWN	1,492,480	3,115,334	0	25,661	0	32	25,693	0
TOTAL	3,060,470	4,698,912	0	72,893	0	32	72,925	9,249

TABLE 32 PART F
1996 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	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
			TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (4.60%)	STRUCTURES ON LEASED RURAL LAND (2.0, 4.6%)	LEASED AG REAL ESTATE (1.0, 1.6%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (3.0, 4.6%)
<u>KANDIYOHI</u>								
CITY	11,140,957	11,348,313	54	2,015	828	0	2,843	7,051
TOWN	4,998,052	11,682,775	1,970	1,500	0	987	2,487	0
TOTAL	16,139,009	23,031,088	2,024	3,515	828	987	5,330	7,051
<u>KITTSON</u>								
CITY	648,356	673,931	4,377	0	0	1,245	1,245	531
TOWN	1,272,504	4,834,740	2,174	3,855	0	1,345	5,200	690
TOTAL	1,920,860	5,508,671	6,551	3,855	0	2,590	6,445	1,221
<u>KOOCHICHING</u>								
CITY	5,901,906	5,916,481	3	0	225	0	225	174
TOWN	1,569,305	2,564,454	1,548	85,412	15,890	9	101,311	693
TOTAL	7,471,211	8,480,935	1,551	85,412	16,115	9	101,536	867
<u>LAC QUI PARLE</u>								
CITY	1,056,303	1,067,170	0	0	330	0	330	198
TOWN	434,917	4,251,526	107	0	96	0	96	0
TOTAL	1,491,220	5,318,696	107	0	426	0	426	198
<u>LAKE</u>								
CITY	1,470,668	1,534,050	0	18,159	1,533	274	19,966	1,022
TOWN	2,065,527	3,705,438	98	5,565	36,677	320	42,562	363
TOTAL	3,536,195	5,239,488	98	23,724	38,210	594	62,528	1,385
<u>LAKE/WOODS</u>								
CITY	508,992	520,837	0	0	0	2,914	2,914	1,892
TOWN	653,807	1,655,760	530	32	242	1,465	1,739	0
TOTAL	1,162,799	2,176,597	530	32	242	4,379	4,653	1,892
<u>LE SUEUR</u>								
CITY	4,882,153	5,015,424	0	943	0	0	943	10,459
TOWN	3,101,927	6,867,534	0	10,512	0	0	10,512	0
TOTAL	7,984,080	11,882,958	0	11,455	0	0	11,455	10,459
<u>LINCOLN</u>								
CITY	696,493	717,259	0	0	0	0	0	419
TOWN	242,960	2,216,300	0	221,227	216	0	221,443	0
TOTAL	939,453	2,933,559	0	221,227	216	0	221,443	419
<u>LYON</u>								
CITY	9,692,008	9,738,137	0	7,949	12	435	8,396	16,790
TOWN	1,034,355	5,783,029	0	14,760	0	0	14,760	0
TOTAL	10,726,363	15,521,166	0	22,709	12	435	23,156	16,790
<u>MCLEOD</u>								
CITY	10,439,156	10,467,679	0	4,936	0	0	4,936	0
TOWN	2,057,073	5,175,146	0	4,668	0	0	4,668	0
TOTAL	12,496,229	15,642,825	0	9,604	0	0	9,604	0
<u>MAHNOMEN</u>								
CITY	745,872	752,528	0	0	0	0	0	0
TOWN	497,553	1,719,320	74	608	5,719	0	6,327	0
TOTAL	1,243,425	2,471,848	74	608	5,719	0	6,327	0

TABLE 32 PART F
1996 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	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
			TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (4.60%)	STRUCTURES ON LEASED RURAL LAND (2.0, 4.6%)	LEASED AG REAL ESTATE (1.0, 1.5%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (3.0, 4.6%)
MARSHALL								
CITY	997,851	1,023,405	78	1,104	1,974	6,707	9,785	1,253
TOWN	1,188,369	6,005,792	2,191	7,420	248	1,830	9,498	260
TOTAL	2,186,220	7,029,197	2,269	8,524	2,222	8,537	19,283	1,513
MARTIN								
CITY	5,721,058	5,853,726	0	27,204	0	0	27,204	0
TOWN	1,984,460	9,227,488	0	7,829	0	0	7,829	0
TOTAL	7,705,518	15,081,214	0	35,033	0	0	35,033	0
MEEKER								
CITY	3,331,833	3,358,005	0	1,766	0	0	1,766	0
TOWN	2,370,873	6,394,351	0	12,453	0	0	12,453	4,264
TOTAL	5,702,706	9,752,356	0	14,219	0	0	14,219	4,264
MILLE LACS								
CITY	2,935,648	3,110,812	0	38,263	6,241	0	44,504	9,100
TOWN	2,278,344	4,754,305	6	6,901	1,086	0	7,987	0
TOTAL	5,213,992	7,865,117	6	45,164	7,327	0	52,491	9,100
MORRISON								
CITY	4,243,681	4,338,047	0	4,356	271	0	4,627	239
TOWN	3,561,760	7,696,003	0	7,424	0	180	7,604	1,064
TOTAL	7,805,441	12,034,050	0	11,780	271	180	12,231	1,303
MOWER								
CITY	10,305,645	10,374,534	0	2,157	150	0	2,307	50,571
TOWN	1,519,785	6,918,589	0	26,096	0	0	26,096	0
TOTAL	11,825,430	17,293,123	0	28,253	150	0	28,403	50,571
MURRAY								
CITY	1,200,532	1,223,558	0	1,210	0	0	1,210	0
TOWN	502,145	5,454,728	0	4,278	258	0	4,536	0
TOTAL	1,702,677	6,678,286	0	5,488	258	0	5,746	0
NICOLLET								
CITY	9,506,808	9,557,882	0	1,452	0	0	1,452	0
TOWN	1,267,937	5,242,339	0	10,819	82	0	10,901	0
TOTAL	10,774,745	14,800,221	0	12,271	82	0	12,353	0
NOBLES								
CITY	6,186,445	6,239,087	0	492	7,635	3,083	11,210	0
TOWN	609,089	6,501,666	0	16,614	24,943	0	41,557	0
TOTAL	6,795,534	12,740,753	0	17,106	32,578	3,083	52,767	0
NORMAN								
CITY	836,770	845,745	0	3,082	0	2,873	5,955	0
TOWN	434,132	4,670,614	0	0	0	43	43	0
TOTAL	1,270,902	5,516,359	0	3,082	0	2,916	5,998	0
OLMSTED								
CITY	61,449,205	61,635,905	0	50,472	0	0	50,472	29,816
TOWN	9,143,426	13,993,485	0	1,716	0	0	1,716	0
TOTAL	70,592,631	75,629,390	0	52,188	0	0	52,188	29,816

TABLE 32 PART F
1996 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	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
			TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (4.60%)	STRUCTURES ON LEASED RURAL LAND (2.0, 4.6%)	LEASED AG REAL ESTATE (1.0, 1.5%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (3.0, 4.6%)
<u>OTTER TAIL</u>								
CITY	10,163,276	10,449,700	0	0	2,901	5,225	8,126	2,581
TOWN	6,497,647	18,757,564	466	0	316	8	324	9,010
TOTAL	16,660,923	29,207,264	466	0	3,217	5,233	8,450	11,591
<u>PENNINGTON</u>								
CITY	2,268,067	2,272,590	0	18,883	0	0	18,883	0
TOWN	595,604	1,804,856	0	428	0	0	428	0
TOTAL	2,863,671	4,077,446	0	19,311	0	0	19,311	0
<u>PINE</u>								
CITY	3,769,055	3,989,302	42	1,729	4,035	0	5,764	276
TOWN	2,945,374	7,148,732	15	3,220	1,481	150	4,851	0
TOTAL	6,714,429	11,138,034	57	4,949	5,516	150	10,615	276
<u>PIPESTONE</u>								
CITY	1,855,806	1,907,436	0	46	1,102	8,002	9,150	0
TOWN	406,443	3,049,535	0	106	0	42	148	0
TOTAL	2,262,249	4,956,971	0	152	1,102	8,044	9,298	0
<u>POLK</u>								
CITY	6,507,792	6,601,420	0	6,315	0	1,369	7,684	3,336
TOWN	2,091,449	12,055,853	0	9,264	1,250	182	10,696	0
TOTAL	8,599,241	18,657,273	0	15,579	1,250	1,551	18,380	3,336
<u>POPE</u>								
CITY	1,345,732	1,385,507	17,319	5,235	0	0	5,235	1,364
TOWN	1,043,451	3,871,509	0	11,073	0	0	11,073	1,971
TOTAL	2,389,183	5,257,016	17,319	16,308	0	0	16,308	3,335
<u>RAMSEY</u>								
CITY	331,205,736	331,525,084	0	61,397	0	0	61,397	272,783
TOWN	7,533,752	7,566,100	0	0	0	0	0	0
TOTAL	338,739,488	339,091,184	0	61,397	0	0	61,397	272,783
<u>RED LAKE</u>								
CITY	323,564	342,067	0	0	0	0	0	0
TOWN	326,081	1,122,518	187	0	1,059	0	1,059	0
TOTAL	649,645	1,464,585	187	0	1,059	0	1,059	0
<u>REDWOOD</u>								
CITY	3,418,574	3,479,136	0	3,850	0	0	3,850	2,274
TOWN	625,072	8,145,464	0	4,919	525	0	5,444	0
TOTAL	4,043,646	11,624,600	0	8,769	525	0	9,294	2,274
<u>RENVILLE</u>								
CITY	2,896,842	2,981,034	0	271	1,565	998	2,834	555
TOWN	1,395,359	10,843,110	0	19,263	0	0	19,263	0
TOTAL	4,292,201	13,824,144	0	19,534	1,565	998	22,097	555
<u>RICE</u>								
CITY	16,076,261	16,177,927	0	1,339	0	899	2,238	1,758
TOWN	4,038,835	8,741,174	0	41,813	0	0	41,813	0
TOTAL	20,115,096	24,919,101	0	43,152	0	899	44,051	1,758

TABLE 32 PART F
1986 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	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
			TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (4.60%)	STRUCTURES ON LEASED RURAL LAND (2.0, 4.6%)	LEASED AG REAL ESTATE (1.0, 1.6%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (3.0, 4.6%)
ROCK								
CITY	2,046,904	2,095,130	0	0	0	1,545	1,545	0
TOWN	453,785	4,395,306	480	0	141	1,291	1,432	0
TOTAL	2,500,689	6,490,436	480	0	141	2,836	2,977	0
ROSEAU								
CITY	2,975,709	2,986,929	0	0	711	671	1,382	33,609
TOWN	1,741,033	4,279,348	2,013	16,026	2,076	0	18,102	0
TOTAL	4,716,742	7,266,277	2,013	16,026	2,787	671	19,484	33,609
ST. LOUIS								
CITY	61,387,794	61,777,093	2,449	575,346	11,110	0	586,456	150,315
TOWN	16,467,271	25,807,741	2,992	1,231,625	171,720	0	1,403,345	28,431
TOTAL	77,855,065	87,584,834	5,441	1,806,971	182,830	0	1,989,801	178,746
SCOTT								
CITY	37,691,057	38,393,325	0	11,031	0	0	11,031	12,474
TOWN	8,547,212	12,020,157	0	5,621	0	56	5,677	4,945
TOTAL	46,238,269	50,413,482	0	16,652	0	56	16,708	17,419
SHERBURNE								
CITY	46,261,260	46,826,013	517	17,643	2,028	6,026	25,697	911
TOWN	8,125,182	11,405,445	271	13,307	10,343	4,045	27,695	1,895
TOTAL	54,386,442	58,231,458	788	30,950	12,371	10,071	53,392	2,806
SIBLEY								
CITY	2,091,635	2,117,016	0	0	0	0	0	0
TOWN	906,597	5,632,453	0	2,415	20	0	2,435	0
TOTAL	2,998,232	7,749,469	0	2,415	20	0	2,435	0
STEARNS								
CITY	42,480,576	42,625,636	179	721,367	2,330	53	723,750	3,185
TOWN	15,527,303	22,663,058	1,072	47,895	49,676	0	97,571	30
TOTAL	58,007,879	65,288,694	1,251	769,262	52,006	53	821,321	3,215
STEELE								
CITY	13,526,867	13,576,962	0	2,023	2,457	1,354	5,834	570
TOWN	1,857,390	5,457,659	0	6,785	4,388	1,785	12,958	0
TOTAL	15,384,257	19,034,621	0	8,808	6,845	3,139	18,792	570
STEVENS								
CITY	1,736,011	1,756,315	0	782	0	0	782	0
TOWN	524,964	3,260,325	0	19,969	0	0	19,969	0
TOTAL	2,260,975	5,016,640	0	20,751	0	0	20,751	0
SWIFT								
CITY	1,444,966	1,476,148	0	74	0	0	74	0
TOWN	574,934	3,997,298	0	51,064	176	0	51,240	0
TOTAL	2,019,900	5,473,446	0	51,138	176	0	51,314	0
TODD								
CITY	2,167,123	2,212,499	0	0	165	0	165	0
TOWN	1,603,110	4,638,470	0	30,158	0	0	30,158	389
TOTAL	3,770,233	6,850,969	0	30,158	165	0	30,323	389

TABLE 32 PART F
1995 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 30	ITEM 31	ITEM 32	ITEM 33	TOTAL	CLASS 3A
			TOTAL PERSONAL NET TAX CAPACITY	TOOLS AND MACHINERY (4.60%)	STRUCTURES ON LEASED RURAL LAND (2.0, 4.6%)	LEASED AG REAL ESTATE (1.0, 1.6%)	ITEM 31 ITEM 32 ITEM 33	STRUCTURES ON LEASED PUBLIC LAND (3.0, 4.6%)
<u>TRAVERSE</u>								
CITY	520,759	532,579	158	46	849	922	1,817	0
TOWN	173,851	3,639,463	597	0	2,433	569	3,002	0
TOTAL	694,610	4,172,042	755	46	3,282	1,491	4,819	0
<u>WABASHA</u>								
CITY	4,649,659	4,798,592	0	0	20,220	0	20,220	0
TOWN	1,714,405	4,452,298	0	0	480	3,770	4,250	0
TOTAL	6,364,064	9,250,890	0	0	20,700	3,770	24,470	0
<u>WADENA</u>								
CITY	1,982,809	2,009,851	32	1,863	0	0	1,863	0
TOWN	753,918	1,610,046	101	34,755	310	0	35,065	0
TOTAL	2,736,727	3,619,897	133	36,618	310	0	36,928	0
<u>WASECA</u>								
CITY	4,328,252	4,337,196	0	1,661	11,823	0	13,484	1,614
TOWN	1,392,413	5,376,404	0	6,702	110	0	6,812	3,069
TOTAL	5,720,665	9,713,600	0	8,363	11,933	0	20,296	4,683
<u>WASHINGTON</u>								
CITY	106,898,711	109,308,137	0	30,084	0	0	30,084	9,202
TOWN	19,372,193	22,036,195	0	6,601	0	3,038	9,639	69,334
TOTAL	126,270,904	131,344,332	0	36,685	0	3,038	39,723	78,536
<u>WATONWAN</u>								
CITY	2,191,528	2,206,913	0	2,737	0	0	2,737	308
TOWN	395,926	4,078,049	0	7,909	0	0	7,909	5,142
TOTAL	2,587,454	6,284,962	0	10,646	0	0	10,646	5,450
<u>WILKIN</u>								
CITY	1,005,098	1,047,684	0	0	0	560	560	0
TOWN	290,016	4,157,309	0	1,978	0	2,607	4,585	0
TOTAL	1,295,114	5,204,993	0	1,978	0	3,167	5,145	0
<u>WINONA</u>								
CITY	15,547,536	15,626,008	0	727	87,480	0	88,207	2,537
TOWN	3,034,884	5,659,394	319	6,223	1,026	819	8,068	0
TOTAL	18,582,420	21,285,402	319	6,950	88,506	819	96,275	2,537
<u>WRIGHT</u>								
CITY	33,121,748	33,720,540	0	3,693	0	0	3,693	19,255
TOWN	14,556,602	21,754,001	0	30,470	0	0	30,470	6,284
TOTAL	47,678,350	55,474,541	0	34,163	0	0	34,163	25,539
<u>YELLOW MEDICINE</u>								
CITY	1,514,591	1,545,237	0	0	0	0	0	472
TOWN	526,217	4,979,221	0	0	75	0	75	0
TOTAL	2,040,808	6,524,458	0	0	75	0	75	472
<u>STATE TOTAL</u>								
CITY	2,679,248,770	2,707,794,038	30,463	2,575,240	192,988	65,325	2,833,553	9,845,246
TOWN	277,815,759	642,213,486	49,807	2,951,500	741,700	72,113	3,765,313	273,548
TOTAL	2,957,064,529	3,350,007,524	80,270	5,526,740	934,688	137,438	6,598,866	10,118,794

TABLE 32 PART G
1996 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5				TOTAL CLASS 3A CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHTS OF WAY (3.0, 4.6%)	ALL OTHER LEASED REAL ESTATE (3.0, 4.6%)	ELECTRIC UTILITIES (4.60%)	GAS UTILITIES (4.60%)	WATER UTILITIES (4.60%)	ALL OTHER PERSONAL PROPERTY (4.60%)			
<u>AITKIN</u>									
CITY	3,672	8,285	11,900	19,454	0	0	43,518	43,729	1,051,834
TOWN	5,223	120	138,080	114,954	0	0	262,373	265,761	8,941,782
TOTAL	8,895	8,405	149,980	134,408	0	0	305,891	309,490	9,993,616
<u>ANOKA</u>									
CITY	4,601	172,588	3,805,247	1,924,228	0	336,691	6,243,355	6,411,752	161,975,792
TOWN	0	0	20,926	231,435	0	60	252,421	252,421	5,893,483
TOTAL	4,601	172,588	3,826,173	2,155,663	0	336,751	6,495,776	6,664,173	167,869,275
<u>BECKER</u>									
CITY	34,961	0	52,434	65,385	0	561	158,095	159,074	5,557,485
TOWN	0	375	197,884	36,119	0	0	234,579	242,385	9,944,852
TOTAL	34,961	375	250,318	101,504	0	561	392,674	401,459	15,502,337
<u>BELTRAMI</u>									
CITY	9,405	0	281,152	106,292	0	0	400,238	403,199	5,799,360
TOWN	303	0	135,522	663,473	0	0	800,384	875,788	8,139,632
TOTAL	9,708	0	416,674	769,765	0	0	1,200,622	1,278,987	13,938,992
<u>BENTON</u>									
CITY	17,576	281	258,408	133,105	0	0	409,370	409,404	12,075,029
TOWN	0	0	173,853	349,081	0	0	525,068	598,217	5,455,411
TOTAL	17,576	281	432,261	482,186	0	0	934,438	1,007,621	17,530,440
<u>BIG STONE</u>									
CITY	30,923	0	31,676	33,544	0	0	97,115	97,718	829,995
TOWN	0	0	27,833	1,849	0	0	29,682	32,474	2,362,505
TOTAL	30,923	0	59,509	35,393	0	0	126,797	130,192	3,192,500
<u>BLUE EARTH</u>									
CITY	0	615	502,390	226,588	0	0	738,283	779,724	23,220,253
TOWN	0	12	210,971	337,890	0	0	593,411	621,700	12,714,019
TOTAL	0	627	713,361	564,478	0	0	1,331,694	1,401,424	35,934,272
<u>BROWN</u>									
CITY	0	222	16,625	25,646	0	0	43,222	52,853	7,959,804
TOWN	0	0	28,103	28,443	0	0	87,334	109,763	6,567,566
TOTAL	0	222	44,728	54,089	0	0	130,556	162,616	14,527,370
<u>CARLTON</u>									
CITY	2,752	19,781	331,559	168,066	0	1,224	527,099	563,130	8,362,491
TOWN	0	0	387,624	957,188	0	0	1,345,389	1,350,982	7,140,553
TOTAL	2,752	19,781	719,183	1,125,254	0	1,224	1,872,488	1,914,112	15,503,044
<u>CARVER</u>									
CITY	0	0	687,359	363,574	0	17,825	1,068,979	1,114,192	42,563,936
TOWN	0	0	109,627	99,832	0	0	209,459	220,118	7,709,203
TOTAL	0	0	796,986	463,406	0	17,825	1,278,438	1,334,310	50,273,139
<u>CASS</u>									
CITY	2,077	0	199,459	50,559	0	933	253,258	253,404	6,691,400
TOWN	0	0	300,820	1,451,276	0	0	1,752,096	1,945,013	17,672,122
TOTAL	2,077	0	500,279	1,501,835	0	933	2,005,354	2,198,417	24,363,522

TABLE 32 PART G
1995 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5				TOTAL CLASS 3A CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHTS OF WAY	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	(3.0, 4.6%)	(3.0, 4.6%)	(4.60%)	(4.60%)	(4.60%)	(4.60%)			
CHIPPEWA									
CITY	42,078	0	100,649	31,722	0	1,377	177,741	177,741	3,166,359
TOWN	592	0	81,359	30,305	0	1,252	113,513	125,180	5,090,828
TOTAL	42,670	0	182,008	62,027	0	2,629	291,254	302,921	8,257,187
CHISAGO									
CITY	23,933	0	310,965	221,926	0	0	556,824	558,774	9,648,226
TOWN	0	0	293,265	174,576	0	0	472,009	888,157	10,099,184
TOTAL	23,933	0	604,230	396,502	0	0	1,028,833	1,446,931	19,747,410
CLAY									
CITY	105,916	0	67,914	182,519	0	1,421	429,483	435,699	15,675,962
TOWN	18,092	0	59,216	64,001	0	0	141,309	149,406	7,449,509
TOTAL	124,008	0	127,130	246,520	0	1,421	570,792	585,105	23,125,471
CLEARWATER									
CITY	4,096	447	12,043	1,541	0	0	18,127	18,736	574,646
TOWN	0	0	92,980	1,707,170	0	123	1,800,273	1,822,557	5,807,453
TOTAL	4,096	447	105,023	1,708,711	0	123	1,818,400	1,841,293	6,382,099
COOK									
CITY	0	36	375	0	0	0	411	2,172	855,532
TOWN	0	2,317	46,378	0	0	0	48,695	204,742	5,875,285
TOTAL	0	2,353	46,753	0	0	0	49,106	206,914	6,730,817
COTTONWOOD									
CITY	156	279	10,503	38,899	0	0	49,842	61,518	2,152,261
TOWN	0	0	43,043	1,054,426	0	84	1,098,735	1,102,686	6,765,337
TOTAL	156	279	53,546	1,093,325	0	84	1,148,577	1,164,204	8,917,598
CROW WING									
CITY	92,492	5,613	279,899	280,160	0	0	663,243	671,090	23,627,404
TOWN	0	12,547	296,580	381,547	0	0	690,932	712,260	21,437,717
TOTAL	92,492	18,160	576,479	661,707	0	0	1,354,175	1,383,350	45,065,121
DAKOTA									
CITY	1,164	114,305	5,652,192	2,946,187	0	408	8,794,453	8,965,585	268,737,512
TOWN	0	72,933	145,503	456,483	0	0	685,675	709,365	9,318,523
TOTAL	1,164	187,238	5,797,695	3,402,670	0	408	9,480,128	9,674,950	278,056,035
DODGE									
CITY	234	0	133,304	32,755	0	3,173	169,466	171,466	3,293,469
TOWN	0	981	137,468	38,648	0	365	177,462	179,497	5,146,688
TOTAL	234	981	270,772	71,403	0	3,538	346,928	350,963	8,440,157
DOUGLAS									
CITY	65,685	519	43,485	69,084	0	16,048	226,945	226,945	7,512,836
TOWN	129	0	21,078	102,424	0	0	127,603	171,089	13,057,530
TOTAL	65,814	519	64,563	171,508	0	16,048	354,548	398,034	20,570,366
FARIBAULT									
CITY	24	231	65,199	61,385	0	0	128,021	136,794	3,257,259
TOWN	15	120	122,091	40,887	0	0	165,400	168,610	7,794,191
TOTAL	39	351	187,290	102,272	0	0	293,421	305,404	11,051,450

TABLE 32 PART G
1995 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5				TOTAL CLASS 3A CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHTS OF WAY	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	(3.0, 4.6%)	(3.0, 4.6%)	(4.60%)	(4.60%)	(4.60%)	(4.60%)			
FILLMORE									
CITY	184	0	44,580	80,730	0	0	127,942	138,579	3,590,864
TOWN	0	0	221,992	82,364	0	0	304,453	312,132	5,062,603
TOTAL	184	0	266,572	163,094	0	0	432,395	450,711	8,653,467
FREEBORN									
CITY	1,164	317	232,864	155,127	0	0	390,226	397,085	8,841,196
TOWN	9,034	348	160,770	636,715	0	0	807,286	827,581	8,062,892
TOTAL	10,198	665	393,634	791,842	0	0	1,197,512	1,224,666	16,904,088
GOODHUE									
CITY	0	12,604	542,427	188,698	0	0	765,358	767,073	39,446,939
TOWN	0	0	147,833	71,336	0	273	244,370	262,118	10,274,598
TOTAL	0	12,604	690,260	260,034	0	273	1,009,728	1,029,191	49,721,537
GRANT									
CITY	56,160	2,265	44,961	0	0	0	103,941	104,199	857,801
TOWN	0	0	176,604	6,056	0	474	183,134	189,064	3,505,895
TOTAL	56,160	2,265	221,565	6,056	0	474	287,075	293,263	4,363,696
HENNEPIN									
CITY	48,052	4,644,065	15,853,155	7,196,611	0	27,416	36,706,774	37,085,074	1,139,457,532
TOWN	0	0	34,384	36,810	0	0	71,194	71,194	2,151,623
TOTAL	48,052	4,644,065	15,887,539	7,233,421	0	27,416	36,777,968	37,156,268	1,141,609,155
HOUSTON									
CITY	0	0	89,012	56,802	0	0	147,345	152,548	3,605,470
TOWN	0	579	175,538	47,169	0	0	223,615	228,737	3,576,732
TOTAL	0	579	264,550	103,971	0	0	370,960	381,285	7,182,202
HUBBARD									
CITY	0	326	118,252	32,256	0	0	158,403	160,152	2,318,931
TOWN	0	36	133,323	688,018	0	18	825,245	865,391	10,483,818
TOTAL	0	362	251,575	720,274	0	18	983,648	1,025,543	12,802,749
ISANTI									
CITY	21,609	0	117,047	50,421	0	0	189,077	189,077	4,463,908
TOWN	375	120	31,266	164,793	0	12,210	208,764	209,316	7,672,221
TOTAL	21,984	120	148,313	215,214	0	12,210	397,841	398,393	12,136,129
ITASCA									
CITY	26,507	10,055	205,069	407,526	0	363	649,538	671,950	21,354,738
TOWN	1,932	534	622,703	2,260,665	0	291	2,886,268	3,000,828	16,515,160
TOTAL	28,439	10,589	827,772	2,668,191	0	654	3,535,806	3,672,778	37,869,898
JACKSON									
CITY	508	0	14,389	38,733	0	270	53,900	53,900	1,719,051
TOWN	840	0	202,549	319,410	0	19,201	542,000	550,934	8,953,266
TOTAL	1,348	0	216,938	358,143	0	19,471	595,900	604,834	10,672,317
KANABEC									
CITY	9,588	0	0	1,188	0	0	20,025	67,257	1,650,835
TOWN	0	92	0	0	0	0	92	25,785	3,141,119
TOTAL	9,588	92	0	1,188	0	0	20,117	93,042	4,791,954

TABLE 32 PART G
1996 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 6				TOTAL CLASS 3A CLASS 6	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHTS OF WAY	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	(3.0, 4.6%)	(3.0, 4.6%)	(4.60%)	(4.60%)	(4.60%)	(4.60%)			
<u>KANDIYOHI</u>									
CITY	37,514	0	74,843	144,175	0	0	263,583	266,480	11,614,793
TOWN	2,868	0	100,218	169,687	0	0	272,773	277,230	11,960,005
TOTAL	40,382	0	175,061	313,862	0	0	536,356	543,710	23,574,798
<u>KITTSOON</u>									
CITY	106,302	0	75,721	0	0	0	182,554	188,176	862,107
TOWN	8,059	0	26,023	1,218,586	0	0	1,253,358	1,260,732	6,095,472
TOTAL	114,361	0	101,744	1,218,586	0	0	1,435,912	1,448,908	6,957,579
<u>KOOCHICHING</u>									
CITY	1,869	0	125,855	73,719	0	15,405	217,022	217,250	6,133,731
TOWN	0	0	4,807	0	0	0	5,500	108,359	2,672,813
TOTAL	1,869	0	130,662	73,719	0	15,405	222,522	325,609	8,806,544
<u>LAC QUI PARLE</u>									
CITY	40,221	0	64,390	18,628	0	0	123,437	123,767	1,190,937
TOWN	0	0	84,861	18,985	0	30	103,876	104,079	4,355,605
TOTAL	40,221	0	149,251	37,613	0	30	227,313	227,846	5,546,542
<u>LAKE</u>									
CITY	405	0	52,955	14,246	0	0	68,628	88,594	1,622,644
TOWN	897	0	64,367	36,607	0	0	102,234	144,894	3,850,332
TOTAL	1,302	0	117,322	50,853	0	0	170,862	233,488	5,472,976
<u>LAKEWOODS</u>									
CITY	6,584	561	6,947	12,140	0	0	28,124	31,038	551,875
TOWN	0	24	159	29,515	0	0	29,698	31,967	1,687,727
TOTAL	6,584	585	7,106	41,655	0	0	57,822	63,005	2,239,602
<u>LE SUEUR</u>									
CITY	0	0	87,668	83,969	0	0	182,096	183,039	5,198,463
TOWN	297	0	165,579	141,164	0	0	307,040	317,552	7,185,086
TOTAL	297	0	253,247	225,133	0	0	489,136	500,591	12,383,549
<u>LINCOLN</u>									
CITY	0	0	17,973	13,516	0	0	31,908	31,908	749,167
TOWN	0	9	80,763	618,191	0	0	698,963	920,406	3,136,706
TOTAL	0	9	98,736	631,707	0	0	730,871	952,314	3,885,873
<u>LYON</u>									
CITY	92,504	30	94,244	58,937	0	450	262,955	271,351	10,009,488
TOWN	248	0	97,359	837,590	0	0	935,197	949,957	6,732,986
TOTAL	92,752	30	191,603	896,527	0	450	1,198,152	1,221,308	16,742,474
<u>MCLEOD</u>									
CITY	9,025	0	64,094	46,505	0	0	119,624	124,560	10,592,239
TOWN	2,420	0	64,774	52,553	0	2,178	121,925	126,593	5,301,739
TOTAL	11,445	0	128,868	99,058	0	2,178	241,549	251,153	15,893,978
<u>MAHNOMEN</u>									
CITY	57,195	0	55,978	0	0	0	113,173	113,173	865,701
TOWN	773	0	29,864	0	0	0	30,637	37,038	1,756,358
TOTAL	57,968	0	85,842	0	0	0	143,810	150,211	2,622,059

TABLE 32 PART G
1996 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5				TOTAL CLASS 3a CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHTS OF WAY	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	(3.0, 4.6%)	(3.0, 4.6%)	(4.60%)	(4.60%)	(4.60%)	(4.60%)			
MARSHALL									
CITY	96,195	1,998	31,605	0	0	2,067	133,118	142,981	1,166,386
TOWN	10,059	498	73,706	2,086,558	0	0	2,171,081	2,182,770	8,188,562
TOTAL	106,254	2,496	105,311	2,086,558	0	2,067	2,304,199	2,325,751	9,354,948
MARTIN									
CITY	4,018	0	43,426	116,860	0	0	164,304	191,508	6,045,234
TOWN	0	0	85,389	1,291,336	0	0	1,376,725	1,384,554	10,612,042
TOTAL	4,018	0	128,815	1,408,196	0	0	1,541,029	1,576,062	16,657,276
MEEKER									
CITY	104,548	0	44,441	51,260	0	0	200,249	202,015	3,560,020
TOWN	5,114	0	228,740	63,897	0	261	302,276	314,729	6,709,080
TOTAL	109,662	0	273,181	115,157	0	261	502,525	516,744	10,269,100
MILLE LACS									
CITY	2,155	308	75,678	106,496	0	0	193,737	238,241	3,349,053
TOWN	0	0	94,826	58,213	0	0	153,039	161,032	4,915,337
TOTAL	2,155	308	170,504	164,709	0	0	346,776	399,273	8,264,390
MORRISON									
CITY	19,284	0	199,372	122,020	0	0	340,915	345,542	4,683,589
TOWN	3,230	0	64,366	589,809	0	0	658,469	666,073	8,362,076
TOTAL	22,514	0	263,738	711,829	0	0	999,384	1,011,615	13,045,665
MOWER									
CITY	1,117	0	64,363	24,113	0	4,185	144,349	146,656	10,521,190
TOWN	420	0	378,701	90,801	0	0	469,922	496,018	7,414,607
TOTAL	1,537	0	443,064	114,914	0	4,185	614,271	642,674	17,935,797
MURRAY									
CITY	0	530	66,300	17,862	0	0	84,692	85,902	1,309,460
TOWN	0	0	39,503	525,252	0	0	564,755	569,291	6,024,019
TOTAL	0	530	105,803	543,114	0	0	649,447	655,193	7,333,479
NICOLLET									
CITY	0	0	138,737	113,373	0	444	252,554	254,006	9,811,888
TOWN	0	0	72,244	67,159	0	0	139,403	150,304	5,392,643
TOTAL	0	0	210,981	180,532	0	444	391,957	404,310	15,204,531
NOBLES									
CITY	1,119	0	16,509	103,018	0	0	120,646	131,856	6,370,943
TOWN	0	0	42,687	6,431	0	0	49,118	90,675	6,592,341
TOTAL	1,119	0	59,196	109,449	0	0	169,764	222,531	12,963,284
NORMAN									
CITY	56,383	0	23,562	10,148	0	0	90,093	96,048	941,793
TOWN	20,632	0	28,871	33,025	0	0	82,528	82,571	4,753,185
TOTAL	77,015	0	52,433	43,173	0	0	172,621	178,619	5,694,978
OLMSTED									
CITY	0	0	150,346	557,166	64,135	143,893	945,356	995,828	62,631,733
TOWN	0	0	174,696	209,042	0	72	383,810	385,526	14,379,011
TOTAL	0	0	325,042	766,208	64,135	143,965	1,329,166	1,381,354	77,010,744

TABLE 32 PART G
1986 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5				TOTAL CLASS 3A CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHTS OF WAY	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	(3.0, 4.6%)	(3.0, 4.6%)	(4.60%)	(4.60%)	(4.60%)	(4.60%)			
OTTER TAIL									
CITY	44,819	8,246	570,321	68,033	0	0	694,000	702,126	11,151,826
TOWN	7,785	0	172,214	118,329	0	0	307,338	308,128	19,065,692
TOTAL	52,604	8,246	742,535	186,362	0	0	1,001,338	1,010,254	30,217,518
PENNINGTON									
CITY	70,495	0	60,973	0	0	276	131,744	150,627	2,423,217
TOWN	6,063	0	23,433	748,082	0	0	777,578	778,006	2,582,862
TOTAL	76,558	0	84,406	748,082	0	276	909,322	928,633	5,006,079
PINE									
CITY	11,174	0	237,780	77,299	0	18	326,547	332,353	4,321,655
TOWN	0	0	412,993	139,444	0	82	552,519	557,385	7,706,117
TOTAL	11,174	0	650,773	216,743	0	100	879,066	889,738	12,027,772
PIPESTONE									
CITY	54,512	14,051	100,833	25,079	0	0	194,475	203,625	2,111,061
TOWN	0	0	51,028	19,104	0	0	70,132	70,280	3,119,815
TOTAL	54,512	14,051	151,861	44,183	0	0	264,607	273,905	5,230,876
POLK									
CITY	110,024	0	187,019	125,043	0	5,514	430,936	438,620	7,040,040
TOWN	29,645	0	222,913	844,575	0	2,510	1,099,643	1,110,339	13,166,192
TOTAL	139,669	0	409,932	969,618	0	8,024	1,530,579	1,548,959	20,206,232
POPE									
CITY	39,298	5,602	74,556	27,017	0	0	147,837	170,391	1,555,898
TOWN	0	0	217,494	53,922	0	0	273,387	284,460	4,155,969
TOTAL	39,298	5,602	292,050	80,939	0	0	421,224	454,851	5,711,867
RAMSEY									
CITY	0	7,552,337	5,611,526	4,419,534	0	0	17,856,180	17,917,577	349,442,661
TOWN	0	0	19,740	90,478	0	0	110,218	110,218	7,676,318
TOTAL	0	7,552,337	5,631,266	4,510,012	0	0	17,966,398	18,027,795	357,118,979
RED LAKE									
CITY	32,784	0	41,121	77,216	0	0	151,121	151,121	493,188
TOWN	336	0	30,240	563,468	0	0	594,044	595,290	1,717,808
TOTAL	33,120	0	71,361	640,684	0	0	745,165	746,411	2,210,996
REDWOOD									
CITY	230	368	75,884	35,846	0	0	114,602	118,452	3,597,588
TOWN	0	0	64,643	16,172	0	0	80,815	86,259	8,231,723
TOTAL	230	368	140,527	52,018	0	0	195,417	204,711	11,829,311
RENVILLE									
CITY	0	297	86,587	43,589	0	699	131,727	134,561	3,115,595
TOWN	6,022	0	149,139	103,620	0	0	258,781	278,044	11,121,154
TOTAL	6,022	297	235,726	147,209	0	699	390,508	412,605	14,236,749
RICE									
CITY	3,052	0	400,333	208,113	0	0	613,256	615,494	16,793,421
TOWN	0	0	116,957	349,711	2,163	0	468,831	510,644	9,251,818
TOTAL	3,052	0	517,290	557,824	2,163	0	1,082,087	1,126,138	26,045,239

TABLE 32 PART G
1995 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5				TOTAL CLASS 3A CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHTS OF WAY (3.0, 4.6%)	ALL OTHER LEASED REAL ESTATE (3.0, 4.6%)	ELECTRIC UTILITIES (4.60%)	GAS UTILITIES (4.60%)	WATER UTILITIES (4.60%)	ALL OTHER PERSONAL PROPERTY (4.60%)			
ROCK									
CITY	15,893	0	18,506	17,587	0	0	51,986	53,531	2,148,661
TOWN	0	0	25,131	7,526	0	0	32,657	34,569	4,429,875
TOTAL	15,893	0	43,637	25,113	0	0	84,643	88,100	6,578,536
ROSEAU									
CITY	41,190	0	33,171	36,037	0	0	144,007	145,389	3,132,318
TOWN	6,087	108	203,643	35,622	0	0	245,460	265,575	4,544,923
TOTAL	47,277	108	236,814	71,659	0	0	389,467	410,964	7,677,241
ST. LOUIS									
CITY	29,661	8,647	3,092,275	282,132	1,044	0	3,564,074	4,152,979	65,930,072
TOWN	0	3,804	1,477,381	948,622	0	0	2,458,238	3,864,575	29,672,316
TOTAL	29,661	12,451	4,569,656	1,230,754	1,044	0	6,022,312	8,017,554	95,602,388
SCOTT									
CITY	235	3,318	700,910	371,057	0	0	1,087,994	1,099,025	39,492,350
TOWN	0	186	177,329	172,666	0	0	355,126	360,803	12,380,960
TOTAL	235	3,504	878,239	543,723	0	0	1,443,120	1,459,828	51,873,310
SHERBURNE									
CITY	5,633	27,147	476,035	236,486	0	0	746,212	772,426	47,598,439
TOWN	0	460	327,805	308,635	0	0	636,795	666,761	12,072,206
TOTAL	5,633	27,607	803,840	545,121	0	0	1,385,007	1,439,187	59,670,645
SIBLEY									
CITY	0	0	57,033	36,020	0	319	93,372	93,372	2,210,388
TOWN	0	0	30,855	87,682	0	900	119,437	121,872	5,754,325
TOTAL	0	0	87,888	123,702	0	1,219	212,809	215,244	7,964,713
STEARNS									
CITY	82,443	0	383,145	182,905	0	414	652,092	1,376,021	44,001,657
TOWN	694	0	462,822	323,808	0	102	787,456	886,099	23,549,157
TOTAL	83,137	0	845,967	506,713	0	516	1,439,548	2,262,120	67,550,814
STEELE									
CITY	0	0	30,517	15,954	0	0	47,041	52,875	13,629,837
TOWN	345	0	161,729	440,145	0	119	602,338	615,296	6,072,955
TOTAL	345	0	192,246	456,099	0	119	649,379	668,171	19,702,792
STEVENS									
CITY	61,217	0	111,809	32,353	0	240	205,619	206,401	1,962,716
TOWN	0	0	36,484	113,521	0	360	150,365	170,334	3,430,659
TOTAL	61,217	0	148,293	145,874	0	600	355,984	376,735	5,393,375
SWIFT									
CITY	78,876	37,116	68,646	26,921	0	225	211,784	211,858	1,688,006
TOWN	348	0	76,061	99,682	0	588	176,679	227,919	4,225,217
TOTAL	79,224	37,116	144,707	126,603	0	813	388,463	439,777	5,913,223
TODD									
CITY	2,139	0	151,590	35,470	0	381	189,580	189,745	2,402,244
TOWN	1,626	0	43,442	178,473	0	266	224,196	254,354	4,892,824
TOTAL	3,765	0	195,032	213,943	0	647	413,776	444,099	7,295,068

TABLE 32 PART G
1996 NET TAX CAPACITIES OF REAL AND PERSONAL PROPERTY BY LEGAL CLASS BY COUNTY
BY CITY AND TOWNSHIP

COUNTY	CLASS 3a		CLASS 5				TOTAL CLASS 3A CLASS 5	TOTAL PERSONAL PROPERTY	TOTAL REAL AND PERSONAL PROPERTY
	STRUCTURES ON RAILROAD RIGHTS OF WAY	ALL OTHER LEASED REAL ESTATE	ELECTRIC UTILITIES	GAS UTILITIES	WATER UTILITIES	ALL OTHER PERSONAL PROPERTY			
	(3.0, 4.6%)	(3.0, 4.6%)	(4.60%)	(4.60%)	(4.60%)	(4.60%)			
TRAVERSE									
CITY	7,221	0	43,369	0	0	184	50,774	52,749	585,328
TOWN	2,040	0	82,373	64,897	0	23	149,333	152,932	3,792,395
TOTAL	9,261	0	125,742	64,897	0	207	200,107	205,681	4,377,723
WABASHA									
CITY	0	0	121,291	65,080	0	0	186,371	206,591	5,005,183
TOWN	0	355	83,548	22,540	0	0	106,443	110,693	4,562,991
TOTAL	0	355	204,839	87,620	0	0	292,814	317,284	9,568,174
WADENA									
CITY	32,759	0	92,733	48,214	0	1,552	175,258	177,153	2,187,004
TOWN	0	0	36,191	395,462	0	972	432,625	467,791	2,077,837
TOTAL	32,759	0	128,924	443,676	0	2,524	607,883	644,944	4,264,841
WASECA									
CITY	534	0	37,421	49,450	0	55	89,074	102,558	4,439,754
TOWN	14	0	44,334	294,679	0	198	342,294	349,106	5,725,510
TOTAL	548	0	81,755	344,129	0	253	431,368	451,664	10,165,264
WASHINGTON									
CITY	5,932	1,421	2,638,518	1,823,201	0	0	4,478,274	4,508,358	113,816,495
TOWN	0	110	261,827	510,070	0	0	841,341	850,990	22,887,175
TOTAL	5,932	1,531	2,900,345	2,333,271	0	0	5,319,615	5,359,338	136,703,670
WATONWAN									
CITY	37	0	19,801	47,897	0	84	68,127	70,864	2,277,777
TOWN	0	186	160,621	50,880	0	1,627	218,456	226,365	4,304,414
TOTAL	37	186	180,422	98,777	0	1,711	286,583	297,229	6,582,191
WILKIN									
CITY	87,184	1,161	16,105	12,720	0	0	117,170	117,730	1,165,414
TOWN	9,742	336	80,959	18,864	0	168	110,069	114,654	4,271,963
TOTAL	96,926	1,497	97,064	31,584	0	168	227,239	232,384	5,437,377
WINONA									
CITY	355	0	336,128	219,711	0	0	558,731	646,938	16,272,946
TOWN	0	549	37,659	61,208	0	15	99,431	107,818	5,767,212
TOTAL	355	549	373,787	280,919	0	15	658,162	754,756	22,040,158
WRIGHT									
CITY	28,734	133	466,134	320,781	0	4,398	839,435	843,128	34,563,668
TOWN	0	258	496,247	133,623	0	0	636,412	666,882	22,420,883
TOTAL	28,734	391	962,381	454,404	0	4,398	1,475,847	1,510,010	56,984,551
YELLOW MEDICINE									
CITY	21,887	0	74,052	47,226	0	0	143,637	143,637	1,688,874
TOWN	0	0	123,664	49,266	0	0	172,930	173,005	5,152,226
TOTAL	21,887	0	197,716	96,492	0	0	316,567	316,642	6,841,100
STATE TOTAL									
CITY	2,110,273	12,656,105	48,107,622	25,892,833	65,179	588,513	99,265,771	102,129,787	2,809,923,825
TOWN	162,299	97,997	12,890,568	28,144,520	2,163	44,822	41,615,917	45,431,037	687,644,523
TOTAL	2,272,572	12,754,102	60,998,190	54,037,353	67,342	633,335	140,881,688	147,560,824	3,497,568,348

SECTION IV

Current Year Taxes - Payable 1996

Part A: By Taxing District

TABLE 33
TAXABLE VALUE DETERMINATION BY COUNTY
TAXES PAYABLE 1996

County	Total Net Tax Capacity Value	Tax Increment Financing Net Tax Cap. Value	Fiscal Disparities Contribution Value	10% Power Line Net Tax Cap. Value	Total Taxable Value	Fiscal Disparities Distribution Value	Taxable Value Plus Distribution
Aitkin	9,942,637	37,003	0	0	9,905,634	0	9,905,634
Anoka	167,196,496	13,069,179	19,151,435	0	134,975,882	33,176,680	168,152,562
Becker	15,418,788	381,318	0	0	15,037,470	0	15,037,470
Beltrami	13,823,096	193,472	0	0	13,629,624	0	13,629,624
Benton	17,495,738	1,637,259	0	10,026	15,848,453	0	15,848,453
Big Stone	3,182,491	12,863	0	0	3,169,628	0	3,169,628
Blue Earth	35,845,442	1,938,884	0	0	33,906,558	0	33,906,558
Brown	14,451,140	586,684	0	0	13,864,456	0	13,864,456
Carlton	15,477,086	206,401	0	24,239	15,246,446	0	15,246,446
Carver	50,057,400	10,032,030	4,298,353	0	35,727,017	4,968,696	40,695,713
Cass	24,245,530	106,089	0	0	24,139,441	0	24,139,441
Chippewa	8,223,639	86,845	0	0	8,136,794	0	8,136,794
Chisago	19,662,036	733,850	0	26,891	18,901,295	0	18,901,295
Clay	23,073,594	1,418,004	0	0	21,655,590	0	21,655,590
Clearwater	6,359,697	21,245	0	0	6,338,452	0	6,338,452
Cook	6,590,633	100,214	0	0	6,490,419	0	6,490,419
Cottonwood	8,901,473	75,553	0	0	8,825,920	0	8,825,920
Crow Wing	44,782,234	1,210,497	0	0	43,571,737	0	43,571,737
Dakota	277,019,806	10,797,956	36,369,487	0	229,852,363	30,970,287	260,822,650
Dodge	8,408,209	339,972	0	0	8,068,237	0	8,068,237
Douglas	20,431,710	317,572	0	0	20,114,138	0	20,114,138
Faribault	11,021,858	316,958	0	0	10,704,900	0	10,704,900
Fillmore	8,597,445	182,459	0	0	8,414,986	0	8,414,986
Freeborn	16,852,654	346,515	0	0	16,506,139	0	16,506,139

TABLE 33
TAXABLE VALUE DETERMINATION BY COUNTY
TAXES PAYABLE 1996

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	49,628,541	1,792,488	0	0	47,836,053	0	47,836,053
Grant	4,360,727	0	0	15,751	4,344,976	0	4,344,976
Hennepin	1,137,730,147	92,680,910	143,356,732	27,737	901,664,768	104,822,726	1,006,487,494
Houston	7,151,899	53,596	0	0	7,098,303	0	7,098,303
Hubbard	12,652,512	224,711	0	0	12,427,801	0	12,427,801
Isanti	12,282,631	576,701	0	0	11,705,930	0	11,705,930
Itasca	37,750,794	851,222	0	28,121	36,871,451	0	36,871,451
Jackson	10,657,643	441,192	0	0	10,216,451	0	10,216,451
Kanabec	4,735,610	32,808	0	0	4,702,802	0	4,702,802
Kandiyohi	23,483,230	700,130	0	3,687	22,779,413	0	22,779,413
Kittson	6,941,278	28	0	0	6,941,250	0	6,941,250
Koochiching	8,785,497	2,038,889	0	0	6,746,608	0	6,746,608
Lac Qui Parle	5,536,097	23,959	0	0	5,512,138	0	5,512,138
Lake	5,448,739	291,858	0	0	5,156,881	0	5,156,881
Lake of the Wood	2,230,658	0	0	0	2,230,658	0	2,230,658
Le Sueur	12,348,548	233,499	0	0	12,115,049	0	12,115,049
Lincoln	3,875,340	0	0	0	3,875,340	0	3,875,340
Lyon	16,703,925	1,365,830	0	0	15,338,095	0	15,338,095
McLeod	15,835,484	696,952	0	0	15,138,532	0	15,138,532
Mahnomen	2,615,331	36,867	0	0	2,578,464	0	2,578,464
Marshall	9,338,436	0	0	0	9,338,436	0	9,338,436
Martin	16,619,045	390,091	0	0	16,228,954	0	16,228,954
Meeker	10,213,533	60,325	0	15,597	10,137,611	0	10,137,611
Mille Lacs	8,147,372	502,025	0	4,348	7,640,999	0	7,640,999

TABLE 33
TAXABLE VALUE DETERMINATION BY COUNTY
TAXES PAYABLE 1996

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	12,972,518	351,884	0	0	12,620,634	0	12,620,634
Mower	17,920,984	505,716	0	0	17,415,268	0	17,415,268
Murray	7,309,749	10,346	0	0	7,299,403	0	7,299,403
Nicollet	15,156,763	536,750	0	0	14,620,013	0	14,620,013
Nobles	12,927,974	475,445	0	0	12,452,529	0	12,452,529
Norman	5,681,432	14,377	0	0	5,667,055	0	5,667,055
Olmsted	76,555,405	3,138,506	0	0	73,416,899	0	73,416,899
Ottertail	29,949,414	777,194	0	0	29,172,220	0	29,172,220
Pennington	4,996,947	0	0	0	4,996,947	0	4,996,947
Pine	11,966,927	365,706	0	37,061	11,564,160	0	11,564,160
Pipestone	5,218,231	172,190	0	0	5,046,041	0	5,046,041
Polk	20,147,855	314,289	0	0	19,833,566	0	19,833,566
Pope	5,667,757	66,283	0	18,327	5,583,147	0	5,583,147
Ramsey	355,939,075	25,328,629	39,838,601	0	290,771,845	62,339,736	353,111,581
Red Lake	2,210,350	9,078	0	0	2,201,272	0	2,201,272
Redwood	11,798,227	212,646	0	0	11,585,581	0	11,585,581
Renville	14,236,189	275,246	0	0	13,960,943	0	13,960,943
Rice	26,005,206	1,406,363	0	0	24,598,843	0	24,598,843
Rock	6,572,981	113,779	0	0	6,459,202	0	6,459,202
Roseau	7,652,669	122,375	0	16,875	7,513,419	0	7,513,419
St Louis	95,074,406	7,855,406	0	68,577	87,150,423	0	87,150,423
Scott	51,574,206	3,058,504	5,015,439	0	43,500,263	6,133,946	49,634,209
Sherburne	59,430,507	1,827,420	0	23,231	57,579,856	0	57,579,856
Sibley	7,938,676	374,292	0	0	7,564,384	0	7,564,384

TABLE 33
TAXABLE VALUE DETERMINATION BY COUNTY
TAXES PAYABLE 1996

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	67,226,166	4,850,031	0	21,921	62,354,214	0	62,354,214
Steele	19,608,904	1,138,958	0	0	18,469,946	0	18,469,946
Stevens	5,387,303	97,152	0	1,657	5,288,494	0	5,288,494
Swift	5,903,913	212,686	0	0	5,691,227	0	5,691,227
Todd	7,231,524	201,487	0	0	7,030,037	0	7,030,037
Traverse	4,372,851	13,194	0	8,237	4,351,420	0	4,351,420
Wabasha	9,533,728	430,443	0	0	9,103,285	0	9,103,285
Wadena	4,226,293	68,233	0	0	4,158,060	0	4,158,060
Waseca	10,095,033	16,142	0	0	10,078,891	0	10,078,891
Washington	136,155,065	7,615,204	11,527,919	20,932	116,991,010	17,145,532	134,136,542
Watowan	6,555,840	224,462	0	0	6,331,378	0	6,331,378
Wilken	5,432,085	25,702	0	0	5,406,383	0	5,406,383
Winona	21,968,433	1,165,787	0	0	20,802,646	0	20,802,646
Wright	56,615,978	2,964,818	0	20,366	53,630,794	0	53,630,794
Yellow Medicine	6,828,868	100,108	0	0	6,728,760	0	6,728,760
State Total	3,484,180,281	213,579,734	259,557,966	393,581	3,010,649,000	259,557,603	3,270,206,603

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TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 1996

	<u>AITKIN</u>	<u>ANOKA</u>	<u>BECKER</u>	<u>BELTRAMI</u>	<u>BENTON</u>	<u>BIG STONE</u>	<u>BLUE EARTH</u>
Tax Base Value							
Market Value	\$ 627,916,600	\$ 9,155,949,000	\$ 973,769,400	\$ 775,376,100	\$ 908,969,900	\$ 243,910,500	\$ 1,953,681,000
SD Referendum Market Value	601,436,361	9,131,166,220	920,181,880	748,030,663	862,300,975	217,283,257	1,870,577,407
Net Tax Capacity (1)	9,942,637	167,196,496	15,418,788	13,823,096	17,495,738	3,182,491	35,845,442
Average Tax Rate Percentage							
Market Value Rate	0.00175	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
SD Referendum Market Value Rate	0.00132	0.03415	0.04347	0.00006	0.01917	0.00437	0.03471
Net Tax Capacity Rate	125.586	122.699	134.660	143.539	127.502	132.923	115.137
Market Value Levy (2)							
County	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
City	10,998	0	0	0	0	0	0
School District	7,929	3,118,581	399,976	454	165,278	9,493	649,287
TOTAL	\$ 18,927	\$ 3,118,581	\$ 399,976	\$ 454	\$ 165,278	\$ 9,493	\$ 649,287
Net Tax Capacity Levy (3)							
County	\$ 5,492,528	\$ 41,678,795	\$ 8,739,177	\$ 8,866,892	\$ 7,970,961	\$ 1,677,298	\$ 12,662,522
City	365,046	26,590,815	1,319,985	1,083,665	2,777,082	490,476	6,193,355
Town	1,170,796	925,815	1,238,326	1,010,866	587,982	217,456	1,339,985
School District (4)	5,395,568	86,875,456	8,808,072	8,518,498	8,679,082	1,745,214	18,702,774
Special District (5)	16,898	6,111,876	123,804	74,522	128,660	81,657	68,433
Tax Increment Financing	45,749	15,878,456	533,561	287,067	2,152,102	18,171	2,304,244
Contribution	0	27,087,977	0	0	0	0	0
Power Line	0	0	0	0	11,578	0	0
TOTAL	\$ 12,486,585	\$ 205,149,190	\$ 20,762,925	\$ 19,841,510	\$ 22,307,447	\$ 4,230,272	\$ 41,271,313
Total Levy Before Credits	\$ 12,505,512	\$ 208,267,771	\$ 21,162,901	\$ 19,841,964	\$ 22,472,725	\$ 4,239,765	\$ 41,920,600
Credits							
Taconite Tax Credit (6)	\$ 716,323	\$ 0			\$ 0		
Disparity Red. Credit/Rent Equity (7)	0	0			0		
Power Line Credit	0	0			3,477		
Agricultural Preserves Credit (8)	0	4,677			0		
County Conservation Credit	0	0			0		
Enterprise Zone Credit	0	0			0		
Disaster Credit	0	0			0		
TOTAL	\$ 716,323	\$ 4,677			\$ 3,477		
Net Tax Payable							
Market Value Levy	\$ 18,927	\$ 3,118,581	\$ 399,976	\$ 454	\$ 165,278	\$ 9,493	\$ 649,287
Net Tax Capacity Levy	11,770,262	205,144,513	20,762,925	19,841,510	22,303,970	4,230,272	41,271,313
TOTAL	\$ 11,789,189	\$ 208,263,094	\$ 21,162,901	\$ 19,841,964	\$ 22,469,248	\$ 4,239,765	\$ 41,920,600

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 1996

	<u>BROWN</u>	<u>CARLTON</u>	<u>CARVER</u>	<u>CASS</u>	<u>CHIPPEWA</u>	<u>CHISAGO</u>	<u>CLAY</u>
<u>Tax Base Value</u>							
Market Value	\$ 1,046,161,600	\$ 797,899,700	\$ 2,692,102,000	\$ 1,315,835,000	\$ 589,355,300	\$ 1,246,737,500	\$ 1,439,920,900
SD Referendum Market Value	971,391,855	779,285,800	2,629,054,728	1,292,369,940	541,434,330	1,202,958,987	1,383,741,624
Net Tax Capacity (1)	14,451,140	15,477,086	50,057,400	24,245,530	8,223,639	19,662,036	23,073,594
<u>Average Tax Rate Percentage</u>							
Market Value Rate	0.00000	0.00000	0.00082	0.00000	0.00000	0.00000	0.00000
SD Referendum Market Value Rate	0.02674	0.04857	0.00001	0.00144	0.00259	0.02616	0.03837
Net Tax Capacity Rate	118.936	138.076	145.812	106.866	137.989	130.088	133.199
<u>Market Value Levy (2)</u>							
County	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
City	0	0	22,000	0	0	0	0
School District	259,773	378,529	219	18,617	14,046	314,731	530,929
TOTAL	\$ 259,773	\$ 378,529	\$ 22,219	\$ 18,617	\$ 14,046	\$ 314,731	\$ 530,929
<u>Net Tax Capacity Levy (3)</u>							
County	\$ 5,515,650	\$ 8,933,884	\$ 16,903,126	\$ 9,340,039	\$ 3,556,260	\$ 10,237,801	\$ 11,033,891
City	2,767,850	2,529,972	7,061,309	1,291,658	1,503,367	2,506,903	3,468,987
Town	497,116	1,279,471	1,030,406	1,769,304	451,838	1,338,488	603,023
School District (4)	7,565,924	8,138,086	25,792,712	13,350,474	5,648,726	10,350,287	13,265,351
Special District (5)	79,900	164,720	1,548,060	31,093	47,391	44,417	401,245
Tax Increment Financing	761,192	287,000	14,574,372	127,726	140,146	1,065,940	1,961,340
Contribution	0	0	6,079,632	0	0	0	0
Power Line	0	36,956	0	0	0	34,197	0
TOTAL	\$ 17,187,632	\$ 21,370,089	\$ 72,989,617	\$ 25,910,294	\$ 11,347,728	\$ 25,578,033	\$ 30,733,837
Total Levy Before Credits	\$ 17,447,405	\$ 21,748,618	\$ 73,011,836	\$ 25,928,911	\$ 11,361,774	\$ 25,892,764	\$ 31,264,766
<u>Credits</u>							
Taconite Tax Credit ⁽⁶⁾		\$ 0	\$ 0			\$ 0	\$ 0
Disparity Red. Credit/Rent Equity ⁽⁷⁾		0	0			0	4,215,266
Power Line Credit		717	0			11,451	0
Agricultural Preserves Credit ⁽⁸⁾		0	156,447			0	0
County Conservation Credit		0	0			0	0
Enterprise Zone Credit		0	0			0	0
Disaster Credit		0	0			0	0
TOTAL		\$ 717	\$ 156,447			\$ 11,451	\$ 4,215,266
<u>Net Tax Payable</u>							
Market Value Levy	\$ 259,773	\$ 378,529	\$ 22,219	\$ 18,617	\$ 14,046	\$ 314,731	\$ 530,929
Net Tax Capacity Levy	17,187,632	21,369,372	72,833,170	25,910,294	11,347,728	25,566,582	26,518,571
TOTAL	\$ 17,447,405	\$ 21,747,901	\$ 72,855,389	\$ 25,928,911	\$ 11,361,774	\$ 25,881,313	\$ 27,049,500

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 1996

	<u>CLEARWATER</u>	<u>COOK</u>	<u>COTTONWOOD</u>	<u>CROW WING</u>	<u>DAKOTA</u>	<u>DODGE</u>	<u>DOUGLAS</u>
Tax Base Value							
Market Value	\$ 270,204,000	\$ 346,665,700	\$ 638,009,600	\$ 2,381,516,362	\$ 13,555,031,000	\$ 649,329,900	\$ 1,185,131,900
SD Referendum Market Value	244,043,619	346,107,766	584,851,172	2,354,755,898	13,501,758,883	599,792,805	1,133,099,142
Net Tax Capacity ⁽¹⁾	6,359,697	6,590,633	8,901,473	44,782,234	277,019,806	8,408,209	20,431,710
Average Tax Rate Percentage							
Market Value Rate	0.00000	0.00000	0.00000	0.00127	0.00324	0.00000	0.01286
SD Referendum Market Value Rate	0.00000	0.00000	0.06544	0.00002	0.07963	0.00025	0.00175
Net Tax Capacity Rate	123.026	99.654	115.912	102.870	120.333	122.340	117.266
Market Value Levy ⁽²⁾							
County	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
City	0	0	0	30,187	439,470	0	152,370
School District	0	0	382,743	368	10,750,854	1,498	19,872
TOTAL	\$ 0	\$ 0	\$ 382,743	\$ 30,555	\$ 11,190,324	\$ 1,498	\$ 172,242
Net Tax Capacity Levy ⁽³⁾							
County	\$ 3,677,324	\$ 3,003,179	\$ 3,755,496	\$ 12,716,182	\$ 61,038,113	\$ 3,136,298	\$ 8,731,559
City	258,866	416,644	1,056,639	5,914,597	52,819,712	1,467,694	1,781,401
Town	295,899	88,999	469,039	2,097,989	1,323,144	597,783	1,660,803
School District ⁽⁴⁾	3,444,451	2,587,047	4,913,375	23,687,085	142,669,786	4,587,114	11,254,337
Special District ⁽⁵⁾	111,996	374,939	21,172	291,969	11,300,830	0	146,925
Tax Increment Financing	35,572	96,992	102,147	1,359,478	12,753,528	497,753	384,362
Contribution	0	0	0	0	51,441,401	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 7,824,108	\$ 6,567,800	\$ 10,317,868	\$ 46,067,300	\$ 333,346,514	\$ 10,286,642	\$ 23,959,387
Total Levy Before Credits	\$ 7,824,108	\$ 6,567,800	\$ 10,700,611	\$ 46,097,855	\$ 344,536,838	\$ 10,288,140	\$ 24,131,629
Credits							
Taconite Tax Credit ⁽⁶⁾		\$ 369,643		\$ 856,734	\$ 0		
Disparity Red. Credit/Rent Equity ⁽⁷⁾		0		0	0		
Power Line Credit		0		0	0		
Agricultural Preserves Credit ⁽⁸⁾		0		0	95,457		
County Conservation Credit		0		0	0		
Enterprise Zone Credit		0		0	0		
Disaster Credit		0		0	0		
TOTAL		\$ 369,643		\$ 856,734	\$ 95,457		
Net Tax Payable							
Market Value Levy	\$ 0	\$ 0	\$ 382,743	\$ 30,555	\$ 11,190,324	\$ 1,498	\$ 172,242
Net Tax Capacity Levy	7,824,108	6,198,157	10,317,868	45,210,566	333,251,057	10,286,642	23,959,387
TOTAL	\$ 7,824,108	\$ 6,198,157	\$ 10,700,611	\$ 45,241,121	\$ 344,441,381	\$ 10,288,140	\$ 24,131,629

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 1996

	<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>							
Market Value	\$ 834,466,100	\$ 697,786,700	\$ 1,149,771,800	\$ 2,200,405,300	\$ 333,052,600	\$ 49,751,928,374	\$ 573,623,600
SD Referendum Market Value	766,530,940	609,100,344	1,067,528,769	2,104,012,605	299,778,704	49,700,599,319	518,557,465
Net Tax Capacity ⁽¹⁾	11,021,858	8,597,445	16,852,654	49,628,541	4,360,727	1,137,730,147	7,151,899
<u>Average Tax Rate Percentage</u>							
Market Value Rate	0.00000	0.00271	0.00000	0.00000	0.00000	0.00209	0.00000
SD Referendum Market Value Rate	0.04807	0.02314	0.06605	0.00952	0.06395	0.03789	0.02897
Net Tax Capacity Rate	121.246	131.801	115.979	109.107	126.166	136.010	131.011
<u>Market Value Levy ⁽²⁾</u>							
County	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
City	0	18,894	0	0	0	1,041,918	0
School District	368,456	140,956	705,085	200,371	191,721	18,829,080	150,243
TOTAL	\$ 368,456	\$ 159,850	\$ 705,085	\$ 200,371	\$ 191,721	\$ 19,870,998	\$ 150,243
<u>Net Tax Capacity Levy ⁽³⁾</u>							
County	\$ 4,089,484	\$ 3,577,850	\$ 6,774,110	\$ 11,798,419	\$ 2,014,483	\$ 326,776,734	\$ 3,385,956
City	1,527,463	1,945,203	1,992,588	10,933,237	521,473	222,806,973	1,368,278
Town	809,785	944,146	803,740	1,607,434	233,837	333,874	658,034
School District ⁽⁴⁾	6,458,914	4,595,274	9,545,681	27,501,679	2,695,946	600,822,436	3,869,200
Special District ⁽⁵⁾	23,123	0	3,883	236,404	18,301	65,418,692	12,854
Tax Increment Financing	454,789	269,055	425,484	2,071,266	0	128,469,386	75,462
Contribution	0	0	0	0	0	202,765,190	0
Power Line	0	0	0	0	17,720	36,859	0
TOTAL	\$ 13,363,558	\$ 11,331,528	\$ 19,545,486	\$ 54,148,439	\$ 5,501,760	\$ 1,547,430,144	\$ 9,369,784
Total Levy Before Credits	\$ 13,732,014	\$ 11,491,378	\$ 20,250,571	\$ 54,348,810	\$ 5,693,481	\$ 1,567,301,142	\$ 9,520,027
<u>Credits</u>							
Taconite Tax Credit ⁽⁶⁾					\$ 0	\$ 0	
Disparity Red. Credit/Rent Equity ⁽⁷⁾					0	302,241	
Power Line Credit					14,953	13,781	
Agricultural Preserves Credit ⁽⁸⁾					0	21,292	
County Conservation Credit					0	0	
Enterprise Zone Credit					0	0	
Disaster Credit					0	0	
TOTAL					\$ 14,953	\$ 337,314	
<u>Net Tax Payable</u>							
Market Value Levy	\$ 368,456	\$ 159,850	\$ 705,085	\$ 200,371	\$ 191,721	\$ 19,870,998	\$ 150,243
Net Tax Capacity Levy	13,363,558	11,331,528	19,545,486	54,148,439	5,486,807	1,547,092,830	9,369,784
TOTAL	\$ 13,732,014	\$ 11,491,378	\$ 20,250,571	\$ 54,348,810	\$ 5,678,528	\$ 1,566,963,828	\$ 9,520,027

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 1996

	<u>HUBBARD</u>	<u>ISANTI</u>	<u>ITASCA</u>	<u>JACKSON</u>	<u>KANABEC</u>	<u>KANDIYOHI</u>	<u>KITTSOIN</u>
Tax Base Value							
Market Value	\$ 704,965,200	\$ 849,851,000	\$ 1,609,387,691	\$ 789,106,200	\$ 351,301,700	\$ 1,468,394,800	\$ 395,791,200
SD Referendum Market Value	687,708,732	804,093,100	1,593,694,581	726,086,879	319,155,363	1,396,314,532	365,818,541
Net Tax Capacity ⁽¹⁾	12,652,512	12,282,631	37,750,794	10,657,643	4,735,610	23,483,230	6,941,278
Average Tax Rate Percentage							
Market Value Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
SD Referendum Market Value Rate	0.02519	0.01390	0.01418	0.01186	0.01795	0.03187	0.00045
Net Tax Capacity Rate	106.090	145.361	115.331	115.554	143.881	128.119	107.510
Market Value Levy ⁽²⁾							
County	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
City	0	0	0	0	0	0	0
School District	173,267	111,744	225,940	86,094	57,294	445,054	1,633
TOTAL	\$ 173,267	\$ 111,744	\$ 225,940	\$ 86,094	\$ 57,294	\$ 445,054	\$ 1,633
Net Tax Capacity Levy ⁽³⁾							
County	\$ 4,510,828	\$ 7,192,513	\$ 16,001,944	\$ 4,300,903	\$ 3,598,713	\$ 9,837,652	\$ 1,735,618
City	472,935	1,834,872	4,805,630	760,925	238,920	2,900,237	401,059
Town	1,178,829	1,242,227	2,357,698	683,075	362,716	1,118,787	397,431
School District ⁽⁴⁾	6,977,231	6,624,522	18,692,765	5,968,674	2,554,145	15,168,253	4,816,050
Special District ⁽⁵⁾	43,744	28,679	545,224	60,796	11,659	110,864	112,406
Tax Increment Financing	239,526	931,287	1,102,539	540,909	47,494	946,311	34
Contribution	0	0	0	0	0	0	0
Power Line	0	0	32,626	0	0	4,430	0
TOTAL	\$ 13,423,093	\$ 17,854,100	\$ 43,538,426	\$ 12,315,282	\$ 6,813,647	\$ 30,086,534	\$ 7,462,598
Total Levy Before Credits	\$ 13,596,360	\$ 17,965,844	\$ 43,764,366	\$ 12,401,376	\$ 6,870,941	\$ 30,531,588	\$ 7,464,231
Credits							
Taconite Tax Credit ⁽⁶⁾			\$ 3,157,817			\$ 0	
Disparity Red. Credit/Rent Equity ⁽⁷⁾			0			0	
Power Line Credit			3,001			1,141	
Agricultural Preserves Credit ⁽⁸⁾			0			0	
County Conservation Credit			0			0	
Enterprise Zone Credit			0			0	
Disaster Credit			0			0	
TOTAL			\$ 3,160,818			\$ 1,141	
Net Tax Payable							
Market Value Levy	\$ 173,267	\$ 111,744	\$ 225,940	\$ 86,094	\$ 57,294	\$ 445,054	\$ 1,633
Net Tax Capacity Levy	13,423,093	17,854,100	40,377,608	12,315,282	6,813,647	30,085,393	7,462,598
TOTAL	\$ 13,596,360	\$ 17,965,844	\$ 40,603,548	\$ 12,401,376	\$ 6,870,941	\$ 30,530,447	\$ 7,464,231

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 1996

	<u>KOOCHICHING</u>	<u>LAC QUI PARLE</u>	<u>LAKE</u>	<u>LAKEWOODS</u>	<u>LE SUEUR</u>	<u>LINCOLN</u>	<u>LYON</u>
<u>Tax Base Value</u>							
Market Value	\$ 415,992,400	\$ 439,522,300	\$ 325,598,950	\$ 143,617,000	\$ 885,994,800	\$ 272,933,100	\$ 978,569,500
SD Referendum Market Value	406,972,020	384,656,507	324,946,706	135,873,420	824,545,891	234,536,214	923,381,908
Net Tax Capacity ⁽¹⁾	8,785,497	5,536,097	5,448,739	2,230,658	12,348,548	3,875,340	16,703,925
<u>Average Tax Rate Percentage</u>							
Market Value Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
SD Referendum Market Value Rate	0.04946	0.01448	0.05414	0.00785	0.01751	0.01979	0.01293
Net Tax Capacity Rate	112.294	108.483	142.893	137.060	127.350	123.966	112.226
<u>Market Value Levy ⁽²⁾</u>							
County	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
City	0	0	0	0	0	0	0
School District	201,278	55,691	175,923	10,667	144,391	46,412	119,389
TOTAL	\$ 201,278	\$ 55,691	\$ 175,923	\$ 10,667	\$ 144,391	\$ 46,412	\$ 119,389
<u>Net Tax Capacity Levy ⁽³⁾</u>							
County	\$ 2,825,345	\$ 2,019,657	\$ 3,893,027	\$ 1,302,376	\$ 5,436,803	\$ 2,228,047	\$ 5,778,545
City	1,469,206	628,018	884,003	90,280	2,021,938	299,491	2,805,274
Town	42,277	355,925	362,131	160,887	688,191	232,648	387,710
School District ⁽⁴⁾	3,161,569	2,893,785	2,181,184	1,495,833	7,233,875	2,004,090	8,102,633
Special District ⁽⁵⁾	30,712	77,951	57,949	7,970	23,744	39,838	49,955
Tax Increment Financing	2,336,444	30,379	407,596	0	321,352	0	1,621,949
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 9,865,553	\$ 6,005,715	\$ 7,785,890	\$ 3,057,346	\$ 15,725,903	\$ 4,804,114	\$ 18,746,066
Total Levy Before Credits	\$ 10,066,831	\$ 6,061,406	\$ 7,961,813	\$ 3,068,013	\$ 15,870,294	\$ 4,850,526	\$ 18,865,455
<u>Credits</u>							
Taconite Tax Credit ⁽⁶⁾	\$ 6,131		\$ 956,994	\$ 0			
Disparity Red. Credit/Rent Equity ⁽⁷⁾	0		0	0			
Power Line Credit	1,879		0	2,281			
Agricultural Preserves Credit ⁽⁸⁾	0		0	0			
County Conservation Credit	0		0	0			
Enterprise Zone Credit	0		0	0			
Disaster Credit	0		0	0			
TOTAL	\$ 8,010		\$ 956,994	\$ 2,281			
<u>Net Tax Payable</u>							
Market Value Levy	\$ 201,278	\$ 55,691	\$ 175,923	\$ 10,667	\$ 144,391	\$ 46,412	\$ 119,389
Net Tax Capacity Levy	9,857,543	6,005,715	6,828,896	3,055,065	15,725,903	4,804,114	18,746,066
TOTAL	\$ 10,058,821	\$ 6,061,406	\$ 7,004,819	\$ 3,065,732	\$ 15,870,294	\$ 4,850,526	\$ 18,865,455

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 1996

	<u>MCLEOD</u>	<u>MAHNOMEN</u>	<u>MARSHALL</u>	<u>MARTIN</u>	<u>MEEKER</u>	<u>MILLE LACS</u>	<u>MORRISON</u>
<u>Tax Base Value</u>							
Market Value	\$ 1,084,462,100	\$ 169,916,000	\$ 575,553,500	\$ 1,071,369,000	\$ 738,617,400	\$ 550,470,000	\$ 885,491,900
SD Referendum Market Value	1,009,855,015	150,742,362	514,267,203	1,003,805,040	676,068,657	517,880,203	799,211,049
Net Tax Capacity ⁽¹⁾	15,835,484	2,615,331	9,338,436	16,619,045	10,213,533	8,147,372	12,972,518
<u>Average Tax Rate Percentage</u>							
Market Value Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
SD Referendum Market Value Rate	0.02174	0.00908	0.03031	0.01608	0.01672	0.02067	0.06407
Net Tax Capacity Rate	134.565	159.505	94.118	102.790	127.617	162.611	129.162
<u>Market Value Levy ⁽²⁾</u>							
County	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
City	0	0	0	0	0	0	0
School District	219,554	13,689	155,899	161,446	113,046	107,064	512,037
TOTAL	\$ 219,554	\$ 13,689	\$ 155,899	\$ 161,446	\$ 113,046	\$ 107,064	\$ 512,037
<u>Net Tax Capacity Levy ⁽³⁾</u>							
County	\$ 6,820,629	\$ 2,347,895	\$ 2,371,242	\$ 5,065,007	\$ 4,277,845	\$ 5,955,509	\$ 7,189,899
City	4,009,468	251,182	449,048	2,024,958	1,168,907	1,074,157	1,350,717
Town	686,471	156,194	668,881	771,377	1,202,783	566,709	1,127,427
School District ⁽⁴⁾	8,757,112	1,264,270	5,117,027	8,715,717	6,237,323	4,785,660	6,526,806
Special District ⁽⁵⁾	61,614	86,735	182,981	34,568	45,211	19,182	71,495
Tax Increment Financing	973,751	65,298	0	471,104	83,056	840,632	489,201
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	19,129	6,705	0
TOTAL	\$ 21,309,045	\$ 4,171,574	\$ 8,789,179	\$ 17,082,731	\$ 13,034,254	\$ 13,248,554	\$ 16,755,545
Total Levy Before Credits	\$ 21,528,599	\$ 4,185,263	\$ 8,945,078	\$ 17,244,177	\$ 13,147,300	\$ 13,355,618	\$ 17,267,582
<u>Credits</u>							
Taconite Tax Credit ⁽⁶⁾					\$ 0	\$ 0	
Disparity Red. Credit/Rent Equity ⁽⁷⁾					0	0	
Power Line Credit					10,373	3,269	
Agricultural Preserves Credit ⁽⁸⁾					0	0	
County Conservation Credit					0	0	
Enterprise Zone Credit					0	0	
Disaster Credit					0	0	
TOTAL					\$ 10,373	\$ 3,269	
<u>Net Tax Payable</u>							
Market Value Levy	\$ 219,554	\$ 13,689	\$ 155,899	\$ 161,446	\$ 113,046	\$ 107,064	\$ 512,037
Net Tax Capacity Levy	21,309,045	4,171,574	8,789,179	17,082,731	13,023,881	13,245,285	16,755,545
TOTAL	\$ 21,528,599	\$ 4,185,263	\$ 8,945,078	\$ 17,244,177	\$ 13,136,927	\$ 13,352,349	\$ 17,267,582

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 1996

	<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>							
Market Value	\$ 1,226,157,800	\$ 562,022,800	\$ 1,038,459,600	\$ 897,932,900	\$ 431,082,300	\$ 4,045,588,237	\$ 1,904,505,800
SD Referendum Market Value	1,147,580,981	505,736,969	984,022,909	833,260,784	392,769,518	3,967,148,983	1,774,960,999
Net Tax Capacity ⁽¹⁾	17,920,984	7,309,749	15,156,763	12,927,974	5,681,432	76,555,405	29,949,414
<u>Average Tax Rate Percentage</u>							
Market Value Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00035	0.00341
SD Referendum Market Value Rate	0.04340	0.00827	0.04257	0.00883	0.00000	0.00473	0.01417
Net Tax Capacity Rate	120.016	109.950	125.426	111.613	122.464	125.162	115.254
<u>Market Value Levy ⁽²⁾</u>							
County	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
City	0	0	0	0	0	14,104	65,001
School District	498,068	41,844	418,882	73,593	0	187,546	251,508
TOTAL	\$ 498,068	\$ 41,844	\$ 418,882	\$ 73,593	\$ 0	\$ 201,650	\$ 316,509
<u>Net Tax Capacity Levy ⁽³⁾</u>							
County	\$ 7,895,900	\$ 3,004,845	\$ 6,900,674	\$ 3,869,032	\$ 2,361,779	\$ 28,716,063	\$ 11,233,685
City	2,598,763	480,932	2,581,698	2,000,641	504,857	16,054,595	3,006,141
Town	1,171,728	541,518	518,083	564,688	316,376	1,910,386	2,594,463
School District ⁽⁴⁾	9,088,091	3,974,139	8,279,775	7,235,410	3,567,108	45,133,902	16,276,646
Special District ⁽⁵⁾	145,238	23,372	29,092	175,707	181,793	0	429,937
Tax Increment Financing	608,279	12,246	701,139	583,806	25,817	4,003,549	976,901
Contribution	0	0	0	0	0	0	0
Power Line	0	0	0	0	0	0	0
TOTAL	\$ 21,507,999	\$ 8,037,052	\$ 19,010,461	\$ 14,429,284	\$ 6,957,730	\$ 95,818,495	\$ 34,517,773
Total Levy Before Credits	\$ 22,006,067	\$ 8,078,896	\$ 19,429,343	\$ 14,502,877	\$ 6,957,730	\$ 96,020,145	\$ 34,834,282
<u>Credits</u>							
Taconite Tax Credit ⁽⁶⁾							
Disparity Red. Credit/Rent Equity ⁽⁷⁾							
Power Line Credit							
Agricultural Preserves Credit ⁽⁸⁾							
County Conservation Credit							
Enterprise Zone Credit							
Disaster Credit							
TOTAL							
<u>Net Tax Payable</u>							
Market Value Levy	\$ 498,068	\$ 41,844	\$ 418,882	\$ 73,593	\$ 0	\$ 201,650	\$ 316,509
Net Tax Capacity Levy	21,507,999	8,037,052	19,010,461	14,429,284	6,957,730	95,818,495	34,517,773
TOTAL	\$ 22,006,067	\$ 8,078,896	\$ 19,429,343	\$ 14,502,877	\$ 6,957,730	\$ 96,020,145	\$ 34,834,282

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 1996

	<u>PENNINGTON</u>	<u>PINE</u>	<u>PIPESTONE</u>	<u>POLK</u>	<u>POPE</u>	<u>RAMSEY</u>	<u>RED LAKE</u>
Tax Base Value							
Market Value	\$ 311,964,500	\$ 728,623,200	\$ 384,418,300	\$ 1,323,214,900	\$ 413,554,500	\$ 16,725,869,500	\$ 132,155,600
SD Referendum Market Value	285,227,877	682,492,500	347,396,643	1,236,607,556	368,792,866	16,714,272,073	113,658,830
Net Tax Capacity ⁽¹⁾	4,996,947	11,966,927	5,218,231	20,147,855	5,667,757	355,939,075	2,210,350
Average Tax Rate Percentage							
Market Value Rate	0.00000	0.00000	0.02081	0.00000	0.00000	0.00236	0.00000
SD Referendum Market Value Rate	0.00633	0.03374	0.00000	0.02365	0.03759	0.00271	0.08698
Net Tax Capacity Rate	149.655	127.088	131.140	121.603	137.944	142.601	111.943
Market Value Levy ⁽²⁾							
County	\$ 0	\$ 0	\$ 79,997	\$ 0	\$ 0	\$ 0	\$ 0
City	0	0	0	0	0	394,367	0
School District	18,048	230,265	0	292,475	138,633	453,228	98,863
TOTAL	\$ 18,048	\$ 230,265	\$ 79,997	\$ 292,475	\$ 138,633	\$ 847,595	\$ 98,863
Net Tax Capacity Levy ⁽³⁾							
County	\$ 3,045,630	\$ 5,652,294	\$ 3,149,320	\$ 8,477,109	\$ 2,640,181	\$ 122,394,808	\$ 981,377
City	1,057,950	1,186,033	716,782	2,879,359	873,231	77,533,167	279,567
Town	221,046	1,009,300	218,834	1,310,731	420,355	824,541	172,276
School District ⁽⁴⁾	3,066,856	6,474,869	2,503,031	10,831,146	3,471,657	197,486,894	989,939
Special District ⁽⁵⁾	86,709	346,204	10,094	569,068	273,803	17,201,675	37,337
Tax Increment Financing	0	494,501	245,125	432,906	116,216	35,783,700	13,834
Contribution	0	0	0	0	0	56,348,054	0
Power Line	0	45,380	0	0	23,091	0	0
TOTAL	\$ 7,478,191	\$ 15,208,581	\$ 6,843,186	\$ 24,500,319	\$ 7,818,334	\$ 507,572,639	\$ 2,474,330
Total Levy Before Credits	\$ 7,496,239	\$ 15,438,846	\$ 6,923,183	\$ 24,792,794	\$ 7,958,967	\$ 508,420,234	\$ 2,573,193
Credits							
Taconite Tax Credit ⁽⁶⁾		\$ 0		\$ 0	\$ 0	\$ 0	
Disparity Red. Credit/Rent Equity ⁽⁷⁾		0		844,449	0	452,622	
Power Line Credit		10,739		0	9,877	0	
Agricultural Preserves Credit ⁽⁸⁾		0		0	0	0	
County Conservation Credit		0		0	0	0	
Enterprise Zone Credit		0		0	0	0	
Disaster Credit		0		0	0	0	
TOTAL		\$ 10,739		\$ 844,449	\$ 9,877	\$ 452,622	
Net Tax Payable							
Market Value Levy	\$ 18,048	\$ 230,265	\$ 79,997	\$ 292,475	\$ 138,633	\$ 847,595	\$ 98,863
Net Tax Capacity Levy	7,478,191	15,197,842	6,843,186	23,655,870	7,808,457	507,120,017	2,474,330
TOTAL	\$ 7,496,239	\$ 15,428,107	\$ 6,923,183	\$ 23,948,345	\$ 7,947,090	\$ 507,967,612	\$ 2,573,193

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 1996

	<u>REDWOOD</u>	<u>RENVILLE</u>	<u>RICE</u>	<u>ROCK</u>	<u>ROSEAU</u>	<u>ST. LOUIS</u>	<u>SCOTT</u>
<u>Tax Base Value</u>							
Market Value	\$ 904,321,100	\$ 1,083,117,200	\$ 1,655,991,600	\$ 497,210,600	\$ 483,998,300	\$ 5,078,363,500	\$ 2,904,361,400
SD Referendum Market Value	830,310,074	992,573,106	1,573,792,562	458,247,659	431,954,166	5,059,098,102	2,846,678,985
Net Tax Capacity ⁽¹⁾	11,798,227	14,236,189	26,005,206	6,572,981	7,652,669	95,074,406	51,574,206
<u>Average Tax Rate Percentage</u>							
Market Value Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00561
SD Referendum Market Value Rate	0.01147	0.00083	0.08538	0.00578	0.04983	0.04937	0.03161
Net Tax Capacity Rate	118.341	104.465	118.855	104.923	123.490	138.213	139.034
<u>Market Value Levy ⁽²⁾</u>							
County	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2
City	0	0	0	0	0	0	163,026
School District	95,226	8,213	1,343,627	26,509	215,264	2,497,427	899,938
TOTAL	\$ 95,226	\$ 8,213	\$ 1,343,627	\$ 26,509	\$ 215,264	\$ 2,497,427	\$ 1,062,966
<u>Net Tax Capacity Levy ⁽³⁾</u>							
County	\$ 4,695,099	\$ 4,349,745	\$ 8,317,136	\$ 2,187,435	\$ 2,605,526	\$ 52,979,005	\$ 20,022,067
City	1,569,832	1,937,724	4,315,097	553,660	1,189,915	18,190,789	8,910,777
Town	641,101	809,419	1,056,631	443,658	403,645	4,335,215	1,339,274
School District ⁽⁴⁾	6,716,802	7,354,691	15,306,719	3,567,901	4,943,273	43,879,052	27,835,338
Special District ⁽⁵⁾	23,985	52,916	170,051	15,065	126,746	1,105,749	2,092,966
Tax Increment Financing	315,353	367,308	1,742,897	128,860	162,805	10,821,759	4,411,618
Contribution	0	0	0	0	0	0	7,093,883
Power Line	0	0	0	0	18,336	93,842	0
TOTAL	\$ 13,962,172	\$ 14,871,803	\$ 30,908,531	\$ 6,896,579	\$ 9,450,246	\$ 131,405,411	\$ 71,705,923
Total Levy Before Credits	\$ 14,057,398	\$ 14,880,016	\$ 32,252,158	\$ 6,923,088	\$ 9,665,510	\$ 133,902,838	\$ 72,768,889
<u>Credits</u>							
Taconite Tax Credit ⁽⁶⁾					\$ 0	\$ 5,876,650	\$ 0
Disparity Red. Credit/Rent Equity ⁽⁷⁾					0	0	0
Power Line Credit					4,210	3,675	0
Agricultural Preserves Credit ⁽⁸⁾					0	0	12,691
County Conservation Credit					0	0	0
Enterprise Zone Credit					0	0	0
Disaster Credit					0	0	0
TOTAL					\$ 4,210	\$ 5,880,325	\$ 12,691
<u>Net Tax Payable</u>							
Market Value Levy	\$ 95,226	\$ 8,213	\$ 1,343,627	\$ 26,509	\$ 215,264	\$ 2,497,427	\$ 1,062,966
Net Tax Capacity Levy	13,962,172	14,871,803	30,908,531	6,896,579	9,446,036	125,525,086	71,693,232
TOTAL	\$ 14,057,398	\$ 14,880,016	\$ 32,252,158	\$ 6,923,088	\$ 9,661,300	\$ 128,022,513	\$ 72,756,198

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 1996

	<u>SHERBURNE</u>	<u>SIBLEY</u>	<u>STEARNS</u>	<u>STEELE</u>	<u>STEVENS</u>	<u>SWIFT</u>	<u>TODD</u>
Tax Base Value							
Market Value	\$ 2,358,061,608	\$ 665,545,000	\$ 3,688,796,700	\$ 1,190,321,800	\$ 381,972,400	\$ 442,939,500	\$ 548,230,600
SD Referendum Market Value	2,321,100,961	592,853,117	3,523,315,955	1,130,335,308	346,798,191	393,918,393	480,006,530
Net Tax Capacity ⁽¹⁾	59,430,507	7,938,676	67,226,166	19,608,904	5,387,303	5,903,913	7,231,524
Average Tax Rate Percentage							
Market Value Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00316	0.00000
SD Referendum Market Value Rate	0.03017	0.00299	0.04718	0.06749	0.03871	0.01967	0.02482
Net Tax Capacity Rate	86.592	133.869	121.104	103.280	122.692	125.234	162.583
Market Value Levy ⁽²⁾							
County	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
City	0	0	0	0	0	13,981	0
School District	700,250	17,704	1,662,218	762,810	134,236	77,503	119,130
TOTAL	\$ 700,250	\$ 17,704	\$ 1,662,218	\$ 762,810	\$ 134,236	\$ 91,484	\$ 119,130
Net Tax Capacity Levy ⁽³⁾							
County	\$ 13,549,009	\$ 4,121,581	\$ 22,695,090	\$ 6,329,917	\$ 2,335,895	\$ 2,980,068	\$ 5,127,120
City	8,726,810	1,161,768	12,532,707	2,822,259	758,998	611,467	851,418
Town	1,265,589	670,365	4,234,441	544,969	253,370	335,950	904,697
School District ⁽⁴⁾	25,885,867	4,027,175	35,007,469	9,300,971	3,131,909	3,133,237	4,505,165
Special District ⁽⁵⁾	431,454	48,159	890,906	69,040	5,512	28,178	16,567
Tax Increment Financing	1,585,398	598,362	6,027,312	1,184,957	122,069	304,790	352,288
Contribution	0	0	0	0	0	0	0
Power Line	17,971	0	25,554	0	2,017	0	0
TOTAL	\$ 51,462,098	\$ 10,627,410	\$ 81,413,479	\$ 20,252,113	\$ 6,609,770	\$ 7,393,690	\$ 11,757,255
Total Levy Before Credits	\$ 52,162,348	\$ 10,645,114	\$ 83,075,697	\$ 21,014,923	\$ 6,744,008	\$ 7,485,174	\$ 11,876,385
Credits							
Taconite Tax Credit ⁽⁶⁾	\$ 0		\$ 0		\$ 0		
Disparity Red. Credit/Rent Equity ⁽⁷⁾	0		0		0		
Power Line Credit	5,227		13,589		929		
Agricultural Preserves Credit ⁽⁸⁾	0		0		0		
County Conservation Credit	0		0		0		
Enterprise Zone Credit	0		0		0		
Disaster Credit	0		0		0		
TOTAL	\$ 5,227		\$ 13,589		\$ 929		
Net Tax Payable							
Market Value Levy	\$ 700,250	\$ 17,704	\$ 1,662,218	\$ 762,810	\$ 134,236	\$ 91,484	\$ 119,130
Net Tax Capacity Levy	51,456,871	10,627,410	81,399,890	20,252,113	6,608,841	7,393,690	11,757,255
TOTAL	\$ 52,157,121	\$ 10,645,114	\$ 83,062,108	\$ 21,014,923	\$ 6,743,077	\$ 7,485,174	\$ 11,876,385

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 1996

	<u>TRAVERSE</u>	<u>WABASHA</u>	<u>WADENA</u>	<u>WASECA</u>	<u>WASHINGTON</u>	<u>WATONWAN</u>	<u>WILKIN</u>
<u>Tax Base Value</u>							
Market Value	\$ 325,337,800	\$ 710,124,200	\$ 268,106,700	\$ 733,546,800	\$ 7,518,557,933	\$ 490,634,600	\$ 402,050,700
SD Referendum Market Value	299,657,246	651,617,776	245,474,304	682,595,507	7,479,859,438	444,909,208	371,712,073
Net Tax Capacity ⁽¹⁾	4,372,851	9,533,728	4,226,293	10,095,033	136,155,065	6,555,840	5,432,085
<u>Average Tax Rate Percentage</u>							
Market Value Rate	0.00000	0.00000	0.00000	0.00000	0.00953	0.00000	0.00000
SD Referendum Market Value Rate	0.00899	0.00622	0.03851	0.09448	0.01745	0.03559	0.00881
Net Tax Capacity Rate	110.293	140.527	170.020	123.271	122.434	129.242	113.668
<u>Market Value Levy ⁽²⁾</u>							
County	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
City	0	0	0	0	716,146	0	0
School District	26,949	40,527	94,522	644,914	1,304,893	158,322	32,760
TOTAL	\$ 26,949	\$ 40,527	\$ 94,522	\$ 644,914	\$ 2,021,039	\$ 158,322	\$ 32,760
<u>Net Tax Capacity Levy ⁽³⁾</u>							
County	\$ 1,759,696	\$ 5,063,228	\$ 3,325,958	\$ 5,042,013	\$ 34,460,778	\$ 3,333,797	\$ 2,538,676
City	422,960	1,483,846	793,909	1,436,987	23,538,041	748,265	325,575
Town	154,080	622,335	310,359	474,559	2,975,960	408,747	253,099
School District ⁽⁴⁾	2,419,800	5,541,517	2,615,517	5,448,955	73,448,328	3,644,426	2,953,862
Special District ⁽⁵⁾	33,154	57,857	13,799	20,561	6,526,953	13,487	71,574
Tax Increment Financing	24,873	628,713	126,016	21,142	9,421,314	324,151	31,739
Contribution	0	0	0	0	16,305,217	0	0
Power Line	8,407	0	0	0	22,846	0	0
TOTAL	\$ 4,822,970	\$ 13,397,496	\$ 7,185,558	\$ 12,444,217	\$ 166,699,437	\$ 8,472,873	\$ 6,174,525
Total Levy Before Credits	\$ 4,849,919	\$ 13,438,023	\$ 7,280,080	\$ 13,089,131	\$ 168,720,476	\$ 8,631,195	\$ 6,207,285
<u>Credits</u>							
Taconite Tax Credit ⁽⁶⁾	\$ 0			\$ 0	\$ 0		\$ 0
Disparity Red. Credit/Rent Equity ⁽⁷⁾	0			0	0		75,658
Power Line Credit	6,901			0	13,572		0
Agricultural Preserves Credit ⁽⁸⁾	0			0	16,379		0
County Conservation Credit	0			124,532	0		0
Enterprise Zone Credit	0			0	0		16,754
Disaster Credit	0			0	0		0
TOTAL	\$ 6,901			\$ 124,532	\$ 29,951		\$ 92,412
<u>Net Tax Payable</u>							
Market Value Levy	\$ 26,949	\$ 40,527	\$ 94,522	\$ 644,914	\$ 2,021,039	\$ 158,322	\$ 32,760
Net Tax Capacity Levy	4,816,069	13,397,496	7,185,558	12,319,685	166,669,486	8,472,873	6,082,113
TOTAL	\$ 4,843,018	\$ 13,438,023	\$ 7,280,080	\$ 12,964,599	\$ 168,690,525	\$ 8,631,195	\$ 6,114,873

TABLE 34
REAL AND PERSONAL PROPERTY TAXES LEVIED BY COUNTY BY GOVERNMENT UNIT
TAXES PAYABLE 1996

	<u>WINONA</u>	<u>WRIGHT</u>	<u>YELLOW MEDICINE</u>	<u>STATEWIDE TOTAL</u>
Tax Base Value				
Market Value	\$ 1,339,692,400	\$ 2,970,568,100	\$ 546,742,000	\$ 180,355,555,655
SD Referendum Market Value	1,279,983,025	2,868,912,657	485,875,614	175,926,854,824
Net Tax Capacity ⁽¹⁾	21,968,433	56,615,978	6,828,868	3,484,180,281
Average Tax Rate Percentage				
Market Value Rate	0.00000	0.00000	0.00000	0.00175
SD Referendum Market Value Rate	0.00053	0.04978	0.03313	0.03178
Net Tax Capacity Rate	120.481	110.687	137.693	128.602
Market Value Levy ⁽²⁾				
County	\$ 0	\$ 0	\$ 0	\$ 79,999
City	0	0	0	3,082,462
School District	6,825	1,428,230	160,975	55,908,526
TOTAL	\$ 6,825	\$ 1,428,230	\$ 160,975	\$ 59,070,987
Net Tax Capacity Levy ⁽³⁾				
County	\$ 8,225,547	\$ 15,879,748	\$ 3,990,952	\$ 1,158,011,791
City	4,936,249	7,194,747	790,978	612,260,957
Town	902,091	3,241,158	510,565	79,021,354
School District ⁽⁴⁾	10,764,504	32,346,834	3,894,622	1,856,800,270
Special District ⁽⁵⁾	184,490	567,375	60,810	120,724,224
Tax Increment Financing Contribution	1,454,943	3,415,828	154,923	286,308,639
Power Line	0	0	0	367,121,354
	0	20,731	0	478,375
TOTAL	\$ 26,467,824	\$ 62,666,421	\$ 9,402,850	\$ 4,480,726,964
Total Levy Before Credits	\$ 26,474,649	\$ 64,094,651	\$ 9,563,825	\$ 4,539,797,951
Credits				
Taconite Tax Credit ⁽⁶⁾	\$ 0	\$ 0	\$ 0	\$ 11,940,292
Disparity Red. Credit/Rent Equity ⁽⁷⁾	0	0	0	5,890,236
Power Line Credit	0	10,421	0	145,463
Agricultural Preserves Credit ⁽⁸⁾	0	0	0	306,943
County Conservation Credit	61,774	16,456	0	202,762
Enterprise Zone Credit	0	0	0	16,754
Disaster Credit	0	0	0	0
TOTAL	\$ 61,774	\$ 26,877	\$ 0	\$ 18,502,450
Net Tax Payable				
Market Value Levy	\$ 6,825	\$ 1,428,230	\$ 160,975	\$ 59,070,987
Net Tax Capacity Levy	26,406,050	62,639,544	9,402,850	4,462,224,514
TOTAL	\$ 26,412,875	\$ 64,067,774	\$ 9,563,825	\$ 4,521,295,501

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

(2) County and city market value levies are based on taxable market values. School district market value levies are based on school district referendum market values.

(3) Excludes special assessments.

(4) Includes intermediate district #916

(5) Includes:
 Economic Development Authorities, Hospital Districts, Housing and Redevelopment Authorities, Metropolitan Council, Metropolitan Mosquito Control Commission, Park Districts, Port Authorities, Regional Development Commissions, Regional Railroad Authorities, Regional Sanitary Sewer Districts, St. Cloud Metropolitan Transit Commission, Watershed Districts, Misc. Districts.

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

Atkin	\$ 1,647
Itasca	328,383
St. Louis	<u>136,717</u>
	\$466,747

(7) Includes the following amount of Rental Tax Equity Credit:

\$ 452,622	Ramsey (St. Paul)
<u>\$ 302,241</u>	Hennepin (Brooklyn Park)
\$ 754,863	Total

(8) Agricultural Preserves Credit is in seven - county metro area only.

**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 35 through 39 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 - 1995 Payable 1996".

<u>Column Heading</u>	<u>Items Included Within Column Heading</u>
General	Administration, operation and maintenance of school programs and buildings, includes salaries, fuel, supplies, and 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.

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

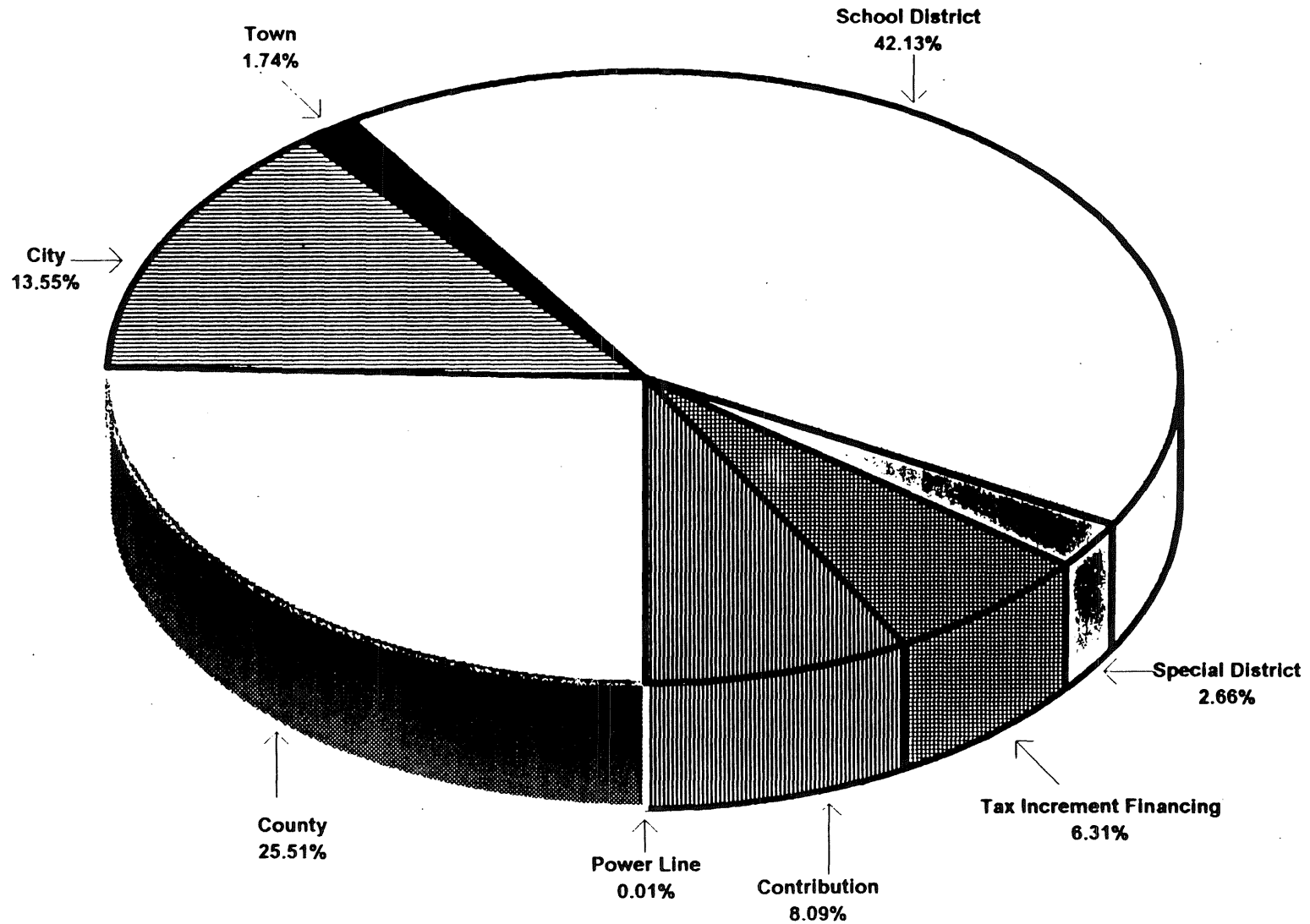
SPECIAL TAXING DISTRICT LEVIES

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 1994 Tax Levy Authorizations and Limitations manual and its 1996 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

Total Real and Personal Property Tax By Taxing District For Payable Year 1996

Total Gross Tax = \$4,539,797,951



(Includes Market Value Based and Net Tax Capacity Based Taxes.)

Figure 3

TABLE 35
COUNTY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1996

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	\$ 3,303,404	\$ 196,496	\$ 803,962	\$ 1,089,773	\$ 98,893	\$ 0	\$ 5,492,528	\$ 0	\$ 5,492,528
ANOKA	17,013,642	3,684,829	5,790,437	11,683,464	3,506,423	0	41,678,795	4,104,110	45,782,905
BECKER	4,181,449	284,026	1,544,398	2,542,543	100,799	85,962	8,739,177	475,963	9,215,140
BELTRAMI	3,499,912	157,011	1,466,801	3,656,369	86,799	0	8,866,892	1,005,631	9,872,523
BENTON	4,200,853	681,917	937,180	1,827,043	269,055	54,913	7,970,961	397,551	8,368,512
BIG STONE	910,889	0	363,533	346,235	27,550	29,091	1,677,298	53,118	1,730,416
BLUE EARTH	3,883,137	823,940	3,174,453	3,082,454	262,619	1,435,919	12,662,522	1,232,360	13,894,882
BROWN	2,892,260	527,952	714,356	1,381,082	0	0	5,515,650	368,341	5,883,991
CARLTON	4,307,567	360,124	1,637,703	2,565,950	62,540	0	8,933,884	0	8,933,884
CARVER	10,117,377	1,140,538	2,562,564	2,967,627	0	115,020	16,903,126	766,428	17,669,554
CASS	4,720,626	513,127	1,322,128	2,629,059	155,099	0	9,340,039	1,001,785	10,341,824
CHIPPEWA	1,664,717	0	549,443	1,223,005	119,095	0	3,556,260	278,789	3,835,049
CHISAGO	5,719,546	700,949	1,359,207	2,279,639	178,460	0	10,237,801	452,975	10,690,776
CLAY	4,756,494	75,896	1,428,379	4,633,902	139,220	0	11,033,891	2,337,904	13,371,795
CLEARWATER	2,115,991	0	644,034	870,714	46,585	0	3,677,324	345,262	4,022,586
COOK	1,844,131	29,941	533,656	460,936	54,676	79,839	3,003,179	0	3,003,179
COTTONWOOD	1,969,666	168,550	702,572	878,854	35,854	0	3,755,496	152,481	3,907,977
CROW WING	6,727,649	42,137	1,892,306	3,813,315	240,775	0	12,716,182	466,273	13,182,455
DAKOTA	21,800,615	4,254,390	5,263,399	22,508,523	3,908,342	3,302,844	61,038,113	1,952	61,040,065
DODGE	1,791,143	0	727,733	569,129	48,293	0	3,136,298	89,089	3,225,387
DOUGLAS	4,438,077	938,415	1,277,008	1,861,760	216,299	0	8,731,559	76,224	8,807,783
FARIBAULT	1,936,647	256,723	959,602	819,173	117,339	0	4,089,484	476,942	4,566,426
FILLMORE	2,125,947	108,174	733,818	549,196	60,715	0	3,577,850	504	3,578,354
FREEBORN	2,690,470	27,568	896,441	2,944,963	100,143	114,525	6,774,110	1,087,557	7,861,667
GOODHUE	4,929,494	1,092,376	2,743,322	2,108,489	188,385	736,353	11,798,419	45	11,798,464
GRANT	1,163,438	0	412,644	409,489	28,912	0	2,014,483	110,135	2,124,618
HENNEPIN	158,651,397	20,389,699	0	126,260,336	21,475,302	0	326,776,734	0	326,776,734
HOUSTON	2,078,069	0	625,103	654,089	28,695	0	3,385,956	339	3,386,295
HUBBARD	2,109,512	0	1,130,196	1,184,502	86,618	0	4,510,828	1,098,385	5,609,213

TABLE 35
 COUNTY TAX LEVIES BY MAJOR PURPOSE
 TAXES PAYABLE 1996

COUNTY	GENERAL REVENUE	INDEBT-EDNESS	ROAD AND BRIDGE	WELFARE	COUNTY AND/OR	TOTAL COUNTY LEVY			INCLUDING SPECIAL ASSESSMENTS*
					REGIONAL LIBRARY	MISCEL-LANEOUS	EXCLUDING SPECIAL ASSESSMENTS*	COUNTY SPECIAL ASSESSMENTS	
ISANTI	3,190,402	697,574	957,654	2,216,958	129,925	0	7,192,513	0	7,192,513
ITASCA	5,272,596	1,359,598	4,226,375	4,905,083	238,292	0	16,001,944	3,796	16,005,740
JACKSON	2,197,896	143,496	777,214	1,091,210	91,087	0	4,300,903	232,691	4,533,594
KANABEC	1,800,485	0	850,944	947,284	0	0	3,598,713	155,464	3,754,177
KANDIYOHI	3,833,046	74,271	1,440,909	4,180,321	132,172	176,933	9,837,652	1,253,785	11,091,437
KITTSON	1,159,407	0	391,333	184,878	0	0	1,735,618	612,947	2,348,565
KOOCHICHING	1,173,668	254,161	347,859	1,049,657	0	0	2,825,345	263,726	3,089,071
LAC QUI PARLE	853,430	0	570,887	558,644	36,696	0	2,019,657	412,186	2,431,843
LAKE	1,607,247	185,198	793,094	1,262,234	45,254	0	3,893,027	0	3,893,027
LAKE OF WOOD	601,458	0	251,424	333,513	0	115,981	1,302,376	321,587	1,623,963
LE SUEUR	2,009,379	0	1,736,202	1,162,929	183,470	344,823	5,436,803	112,945	5,549,748
LINCOLN	992,842	0	609,154	605,178	20,873	0	2,228,047	287,553	2,515,600
LYON	2,861,284	0	1,019,193	1,745,788	152,280	0	5,778,545	396,202	6,174,747
MCLEOD	3,452,748	252,048	1,098,068	1,916,721	101,044	0	6,820,629	82,860	6,903,489
MAHNOMEN	1,591,031	182,369	217,344	343,805	13,346	0	2,347,895	204,395	2,552,290
MARSHALL	1,304,173	0	624,013	443,056	0	0	2,371,242	552,490	2,923,732
MARTIN	2,173,195	117,919	1,055,191	1,143,391	386,700	188,611	5,065,007	928,146	5,993,153
MEEKER	1,917,284	0	757,527	1,341,735	74,264	187,035	4,277,845	79,192	4,357,037
MILLE LACS	3,245,087	0	718,616	1,890,069	101,737	0	5,955,509	197,835	6,153,344
MORRISON	3,089,649	756,256	1,619,802	1,724,192	0	0	7,189,899	254,633	7,444,532
MOWER	3,898,864	0	1,457,694	2,390,979	148,363	0	7,895,900	315,449	8,211,349
MURRAY	1,700,951	45,182	475,870	742,891	39,951	0	3,004,845	551,015	3,555,860
NICOLLET	3,608,342	378,753	948,772	1,864,014	100,793	0	6,900,674	517,891	7,418,565
NOBLES	1,781,327	0	689,315	1,151,473	246,917	0	3,869,032	70,117	3,939,149
NORMAN	1,086,455	0	594,773	582,470	0	98,081	2,361,779	611,600	2,973,379
OLMSTED	14,760,555	0	4,367,408	9,056,899	531,201	0	28,716,063	738	28,716,801
OTTER TAIL	6,070,501	448,671	898,504	3,662,712	153,297	0	11,233,685	1,403,461	12,637,146
PENNINGTON	1,458,168	156,167	556,605	874,690	0	0	3,045,630	105,653	3,151,283
PINE	3,173,033	118,954	1,040,677	1,319,630	0	0	5,652,294	200	5,652,494

TABLE 35
 COUNTY TAX LEVIES BY MAJOR PURPOSE
 TAXES PAYABLE 1996

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*
PIPESTONE	1,556,673	297,367	451,401	820,944	22,935	0	3,229,317	70,338	3,299,655
POLK	4,054,764	0	1,630,947	2,643,715	147,683	0	8,477,109	1,508,968	9,986,077
POPE	1,461,298	93,180	439,340	613,128	33,235	0	2,640,181	138,465	2,778,646
RAMSEY	62,625,263	9,709,166	0	45,900,287	4,160,092	0	122,394,808	0	122,394,808
RED LAKE	578,704	0	268,448	134,225	0	0	981,377	32,744	1,014,121
REDWOOD	2,368,774	0	996,978	1,267,055	62,292	0	4,695,099	508,217	5,203,316
RENVILLE	1,801,023	0	1,075,207	1,407,995	65,520	0	4,349,745	649,110	4,998,855
RICE	3,763,239	42,050	1,357,820	2,790,457	178,993	184,577	8,317,136	346,545	8,663,681
ROCK	1,081,257	0	493,746	543,298	66,721	2,413	2,187,435	378,975	2,566,410
ROSEAU	1,520,944	0	555,614	528,968	0	0	2,605,526	860,439	3,465,965
ST LOUIS	25,152,784	1,746,192	8,575,973	17,227,132	276,924	0	52,979,005	1,830	52,980,835
SCOTT	10,282,718	768,538	4,913,797	3,209,789	664,214	183,011	20,022,069	29,769	20,051,838
SHERBURNE	7,376,141	535,211	1,991,794	3,068,548	577,315	0	13,549,009	7,962	13,556,971
SIBLEY	2,082,853	213,191	764,356	1,061,181	0	0	4,121,581	609,971	4,731,552
STEARNS	10,158,742	2,875,142	3,040,469	5,873,357	747,380	0	22,695,090	770,805	23,465,895
STEELE	3,402,496	373,655	852,046	1,592,384	109,336	0	6,329,917	833,799	7,163,716
STEVENS	1,199,564	0	470,040	638,753	27,538	0	2,335,895	183,179	2,519,074
SWIFT	1,140,936	0	659,975	1,025,237	38,169	115,751	2,980,068	583,680	3,563,748
TODD	2,260,266	151,141	1,157,459	1,414,063	144,191	0	5,127,120	209,902	5,337,022
TRAVERSE	893,453	0	500,637	349,286	0	16,320	1,759,696	107,792	1,867,488
WABASHA	2,932,949	0	850,122	1,280,157	0	0	5,063,228	0	5,063,228
WADENA	1,799,674	73,443	476,597	955,308	20,936	0	3,325,958	218,628	3,544,586
WASECA	2,702,120	176,365	964,381	1,065,317	133,830	0	5,042,013	205,637	5,247,650
WASHINGTON	16,845,316	4,942,672	2,806,578	7,634,745	2,231,467	0	34,460,778	2,182,559	36,643,337
WATONWAN	1,691,346	0	383,574	991,938	266,939	0	3,333,797	117,772	3,451,569
WILKIN	1,256,247	51,817	684,379	546,233	0	0	2,538,676	160,290	2,698,966
WINONA	4,443,618	154,117	1,810,194	1,564,839	252,779	0	8,225,547	206,934	8,432,481
WRIGHT	7,639,993	1,488,003	1,945,239	3,988,575	750,437	67,501	15,879,748	1,176,233	17,055,981
YELLOW MEDICINE	1,508,053	38,921	1,414,105	989,831	40,042	0	3,990,952	110,345	4,101,297
STATEWIDE TOTAL	554,989,830	65,355,566	114,820,015	369,620,762	45,590,115	7,635,503	1,158,091,790	38,519,588	1,196,611,378

* Includes market value based levies of \$79,997 in Pipestone County and \$2 in Scott County.

TABLE 36
CITY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1996⁽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	\$ 240,218	\$ 40,825	\$ 84,003	\$ 0	\$ 365,046	\$ 10,998	\$ 376,044	\$ 52,449	\$ 428,493
ANOKA	25,040,589	1,422,414	0	127,812	26,590,815	0	26,590,815	6,922,575	33,513,390
BECKER	325,507	218,094	12,620	763,764	1,319,985	0	1,319,985	435,492	1,755,477
BELTRAMI	972,926	74,128	18,351	18,260	1,083,665	0	1,083,665	292,379	1,376,044
BENTON	2,048,305	622,887	50,131	55,759	2,777,082	0	2,777,082	863,406	3,640,488
BIG STONE	392,635	72,900	9,880	15,061	490,476	0	490,476	63,772	554,248
BLUE EARTH	3,471,549	2,013,269	0	708,537	6,193,355	0	6,193,355	1,458,090	7,651,445
BROWN	1,634,819	956,807	120,221	56,003	2,767,850	0	2,767,850	615,339	3,383,189
CARLTON	1,696,310	485,501	0	348,161	2,529,972	0	2,529,972	91,221	2,621,193
CARVER	6,009,854	1,046,450	5,005	0	7,061,309	22,000	7,083,309	2,867,968	9,951,277
200 CASS	1,036,319	194,648	60,691	0	1,291,658	0	1,291,658	140,512	1,432,170
CHIPPEWA	892,596	610,771	0	0	1,503,367	0	1,503,367	165,998	1,669,365
CHISAGO	1,795,732	619,824	9,500	81,847	2,506,903	0	2,506,903	782,036	3,288,939
CLAY	2,696,266	772,721	0	0	3,468,987	0	3,468,987	443,526	3,912,513
CLEARWATER	211,957	46,909	0	0	258,866	0	258,866	13,420	272,286
COOK	289,170	127,474	0	0	416,644	0	416,644	52,421	469,065
COTTONWOOD	399,771	572,331	84,537	0	1,056,639	0	1,056,639	254,033	1,310,672
CROW WING	4,338,482	1,155,183	74,739	346,193	5,914,597	30,187	5,944,784	925,711	6,870,495
DAKOTA	42,603,197	9,502,925	0	713,590	52,819,712	439,470	53,259,182	14,074,816	67,333,998
DODGE	1,278,622	175,767	0	13,305	1,467,694	0	1,467,694	200,675	1,668,369
DOUGLAS	1,431,338	302,918	8,251	38,894	1,781,401	152,370	1,933,771	156,994	2,090,765
FARIBAUT	972,753	393,251	0	161,459	1,527,463	0	1,527,463	348,064	1,875,527
FILLMORE	1,251,672	680,103	0	13,428	1,945,203	18,894	1,964,097	190,947	2,155,044
FREEBORN	1,901,844	81,988	2,260	6,496	1,992,588	0	1,992,588	356,649	2,349,237
GOODHUE	10,173,987	657,598	0	101,652	10,933,237	0	10,933,237	975,629	11,908,866
GRANT	509,356	4,002	0	8,115	521,473	0	521,473	55,097	576,570
HENNEPIN	198,941,866	23,730,829	0	134,278	222,806,973	1,041,918	223,848,891	32,904,735	256,753,626
HOUSTON	829,752	538,526	0	0	1,368,278	0	1,368,278	239,793	1,608,071
HUBBARD	331,302	92,473	16,594	32,566	472,935	0	472,935	153,235	626,170
ISANTI	1,356,224	478,648	0	0	1,834,872	0	1,834,872	303,387	2,138,259

TABLE 36
CITY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1996⁽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	3,800,295	564,651	399,005	41,679	4,805,630	0	4,805,630	443,975	5,249,605
JACKSON	388,239	155,480	123,680	93,526	760,925	0	760,925	111,286	872,211
KANABEC	176,924	61,996	0	0	238,920	0	238,920	16,772	255,692
KANDIYOHI	2,304,694	510,662	59,879	25,002	2,900,237	0	2,900,237	829,612	3,729,849
KITTSON	278,277	122,782	0	0	401,059	0	401,059	189,933	590,992
KOOCHICHING	972,990	41,462	0	454,754	1,469,206	0	1,469,206	92,737	1,561,943
LAC QUI PARLE	505,396	44,428	78,194	0	628,018	0	628,018	58,767	686,785
LAKE	586,577	190,392	0	107,034	884,003	0	884,003	30,571	914,574
LAKE OF WOOD	90,280	0	0	0	90,280	0	90,280	1,016	91,296
LE SUEUR	793,246	814,936	1,185	412,571	2,021,938	0	2,021,938	298,316	2,320,254
201 LINCOLN	269,418	30,073	0	0	299,491	0	299,491	17,975	317,466
LYON	2,008,296	382,131	0	414,847	2,805,274	0	2,805,274	356,724	3,161,998
MCLEOD	2,627,336	1,382,132	0	0	4,009,468	0	4,009,468	1,155,590	5,165,058
MAHNOMEN	125,512	124,969	701	0	251,182	0	251,182	84,935	336,117
MARSHALL	396,681	0	0	52,367	449,048	0	449,048	60,805	509,853
MARTIN	926,503	761,981	0	336,474	2,024,958	0	2,024,958	608,747	2,633,705
MEEKER	1,001,601	167,306	0	0	1,168,907	0	1,168,907	115,013	1,283,920
MILLE LACS	804,930	186,772	0	82,455	1,074,157	0	1,074,157	287,583	1,361,740
MORRISON	648,480	562,351	64,542	75,344	1,350,717	0	1,350,717	299,682	1,650,399
MOWER	2,175,925	385,231	0	37,607	2,598,763	0	2,598,763	334,227	2,932,990
MURRAY	432,870	31,928	9,394	6,740	480,932	0	480,932	31,046	511,978
NICOLLET	1,804,972	776,726	0	0	2,581,698	0	2,581,698	572,049	3,153,747
NOBLES	1,441,988	558,653	0	0	2,000,641	0	2,000,641	194,254	2,194,895
NORMAN	460,505	40,812	0	3,540	504,857	0	504,857	62,451	567,308
OLMSTED	15,634,438	420,157	0	0	16,054,595	14,104	16,068,699	855,762	16,924,461
OTTER TAIL	2,544,693	400,068	20,998	40,382	3,006,141	65,001	3,071,142	365,457	3,436,599
PENNINGTON	898,439	159,511	0	0	1,057,950	0	1,057,950	300,584	1,358,534
PINE	801,238	335,963	46,951	1,881	1,186,033	0	1,186,033	119,961	1,305,994
PIPESTONE	448,507	204,235	64,040	0	716,782	0	716,782	94,690	811,472
POLK	2,599,589	268,694	11,076	0	2,879,359	0	2,879,359	979,601	3,858,960

TABLE 36
CITY TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1996⁽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	713,227	72,835	5,764	81,405	873,231	0	873,231	44,594	917,825
RAMSEY	57,186,200	19,034,405	0	1,312,562	77,533,167	394,367	77,927,534	25,348,416	103,275,950
RED LAKE	155,567	124,000	0	0	279,567	0	279,567	53,458	333,025
REDWOOD	1,248,119	321,713	0	0	1,569,832	0	1,569,832	132,328	1,702,160
RENVILLE	971,657	800,586	0	165,481	1,937,724	0	1,937,724	342,197	2,279,921
RICE	3,184,077	1,094,255	36,765	0	4,315,097	0	4,315,097	865,683	5,180,780
ROCK	312,132	228,604	12,924	0	553,660	0	553,660	119,515	673,175
ROSEAU	850,074	322,835	0	17,006	1,189,915	0	1,189,915	459,498	1,649,413
ST LOUIS	13,704,828	3,668,984	54,817	762,160	18,190,789	0	18,190,789	1,356,961	19,547,750
SCOTT	7,736,210	1,157,713	0	16,854	8,910,777	163,026	9,073,803	2,937,997	12,011,800
202 SHERBURNE	5,445,566	2,935,183	0	346,061	8,726,810	0	8,726,810	2,350,871	11,077,681
SIBLEY	652,804	508,964	0	0	1,161,768	0	1,161,768	156,598	1,318,366
STEARNS	10,427,949	1,595,180	46,115	463,463	12,532,707	0	12,532,707	2,736,641	15,269,348
STEELE	2,654,309	167,950	0	0	2,822,259	0	2,822,259	67,570	2,889,829
STEVENS	603,019	138,448	0	17,531	758,998	0	758,998	197,987	956,985
SWIFT	324,985	127,109	37,895	121,478	611,467	13,981	625,448	24,902	650,350
TODD	457,663	324,738	46,754	22,263	851,418	0	851,418	191,178	1,042,596
TRAVERSE	159,126	66,188	25,001	172,645	422,960	0	422,960	80,550	503,510
WABASHA	995,738	484,016	4,092	0	1,483,846	0	1,483,846	322,778	1,806,624
WADENA	619,233	133,459	28,084	13,133	793,909	0	793,909	127,871	921,780
WASECA	1,316,831	89,600	0	30,556	1,436,987	0	1,436,987	230,717	1,667,704
WASHINGTON	20,115,892	3,181,309	180,975	59,865	23,538,041	716,146	24,254,187	7,985,659	32,239,846
WATONWAN	572,437	175,828	0	0	748,265	0	748,265	110,231	858,496
WILKIN	221,503	97,075	0	6,997	325,575	0	325,575	209,567	535,142
WINONA	4,156,628	614,446	160,399	4,776	4,936,249	0	4,936,249	690,613	5,626,862
WRIGHT	5,629,642	1,474,383	90,722	0	7,194,747	0	7,194,747	1,780,253	8,975,000
YELLOW MEDICINE	490,084	300,894	0	0	790,978	0	790,978	111,719	902,697
STATEWIDE TOTAL	503,929,257	96,619,346	2,166,735	9,545,619	612,260,957	3,082,462	615,343,419	124,406,842	739,750,261

(1) See explanation on page 193.

TABLE 37
TOWN TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1996 (1)

<u>COUNTY</u>	<u>GENERAL TORT</u>	<u>GENERAL ALL OTHER</u>	<u>INDEBTEDNESS</u>	<u>ROAD AND BRIDGE</u>	<u>MISCELLANEOUS</u>	<u>TOTAL TOWN LEVY EXCLUDING SPECIAL ASSESSMENTS</u>	<u>TOWN SPECIAL ASSESSMENT</u>	<u>TOTAL TOWN LEVY INCLUDING SPECIAL ASSESSMENTS</u>
AITKIN	0	473,187	0	697,609	0	1,170,796	8,855	1,179,651
ANOKA	0	891,596	34,117	0	102	925,815	106,465	1,032,280
BECKER	0	246,507	0	842,342	149,477	1,238,326	28,155	1,266,481
BELTRAMI	0	450,878	0	559,988	0	1,010,866	32,298	1,043,164
BENTON	0	242,750	14,112	331,120	0	587,982	3,077	591,059
BIG STONE	0	37,382	0	165,510	14,564	217,456	0	217,456
BLUE EARTH	0	165,263	16,805	1,054,858	103,059	1,339,985	142,840	1,482,825
BROWN	0	114,594	0	381,824	698	497,116	5,510	502,626
CARLTON	0	411,212	82,955	785,304	0	1,279,471	84,718	1,364,189
CARVER	0	479,797	20,939	510,516	19,154	1,030,406	116,444	1,146,850
CASS	414,946	304,290	0	1,050,068	0	1,769,304	44,649	1,813,953
CHIPPEWA	0	136,059	0	309,671	6,108	451,838	2,415	454,253
CHISAGO	0	560,955	0	777,533	0	1,338,488	123,942	1,462,430
CLAY	0	233,196	31,192	338,635	0	603,023	435,211	1,038,234
CLEARWATER	0	154,037	0	141,862	0	295,899	9,529	305,428
COOK	0	59,841	27,759	1,399	0	88,999	0	88,999
COTTONWOOD	0	117,754	6,194	345,091	0	469,039	2,834	471,873
CROW WING	0	861,723	0	1,236,266	0	2,097,989	28,659	2,126,648
DAKOTA	0	392,697	0	726,724	203,723	1,323,144	98,988	1,422,132
DODGE	0	300,013	0	297,770	0	597,783	9,859	607,642
DOUGLAS	0	702,415	165,843	791,872	673	1,860,803	807,556	2,668,359
FARIBAULT	0	95,945	0	713,840	0	809,785	48	809,833
FILLMORE	203,069	69,486	500	671,091	0	944,146	0	944,146
FREEBORN	0	124,580	0	582,425	96,735	803,740	2,980	806,720
GOODHUE	216,096	93,745	16,978	1,199,162	81,453	1,607,434	14,650	1,622,084
GRANT	0	74,367	0	159,470	0	233,837	0	233,837
HENNEPIN	0	333,874	0	0	0	333,874	54,690	388,564
HOUSTON	130,348	102,222	0	425,464	0	658,034	1,979	660,013
HUBBARD	0	391,140	0	673,300	114,389	1,178,829	73,626	1,252,455
ISANTI	0	365,316	0	876,911	0	1,242,227	7,654	1,249,881

TABLE 37
TOWN TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1996 (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	1,179,507	4,998	1,169,731	3,462	2,357,698	0	2,357,698
JACKSON	0	59,603	0	610,268	13,204	683,075	2,268	685,343
KANABEC	0	180,090	0	182,626	0	362,716	1,045	363,761
KANDIYOHI	0	365,385	0	753,402	0	1,118,787	107,310	1,226,097
KITTSON	0	77,211	0	292,276	27,944	397,431	0	397,431
KOOCHICHING	0	42,277	0	0	0	42,277	0	42,277
LAC QUI PARLE	0	72,971	0	282,954	0	355,925	692	356,617
LAKE	0	101,266	0	227,091	33,774	362,131	0	362,131
LAKE OF WOOD	0	0	0	141,891	18,996	160,887	0	160,887
LE SUEUR	0	264,916	0	342,653	80,622	688,191	68,207	756,398
LINCOLN	49,010	0	0	183,638	0	232,648	400	233,048
LYON	0	50,366	0	337,344	0	387,710	206,340	594,050
MCLEOD	0	300,804	0	385,667	0	686,471	5,719	692,190
MAHNOMEN	41,869	11,040	0	103,285	0	156,194	0	156,194
MARSHALL	174,116	-2	0	454,152	40,615	668,881	32,181	701,062
MARTIN	0	771,377	0	0	0	771,377	2,780	774,157
MEEKER	156,043	152,704	192,424	700,712	900	1,202,783	44,108	1,246,891
MILLE LACS	0	134,639	0	318,403	113,667	566,709	44,108	610,817
MORRISON	0	464,627	0	662,800	0	1,127,427	1,947	1,129,374
MOWER	0	350,557	0	821,171	0	1,171,728	0	1,171,728
MURRAY	0	153,701	0	381,938	5,879	541,518	7,820	549,338
NICOLLET	21,814	40,524	0	455,745	0	518,083	1,616	519,699
NOBLES	0	95,051	0	469,637	0	564,688	0	564,688
NORMAN	0	60,255	0	256,121	0	316,376	6,399	322,775
OLMSTED	0	715,846	0	1,194,540	0	1,910,386	36,140	1,946,526
OTTER TAIL	0	790,844	0	1,778,413	25,206	2,594,463	115,265	2,709,728
PENNINGTON	0	91,518	0	129,528	0	221,046	59,918	280,964
PINE	260,794	168,890	0	570,303	9,313	1,009,300	27,266	1,036,566
PIPESTONE	0	63,397	0	155,437	0	218,834	1,018	219,852
POLK	0	415,157	0	895,574	0	1,310,731	4,596	1,315,327

TABLE 37
TOWN TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1996 (1)

<u>COUNTY</u>	<u>GENERAL TORT</u>	<u>GENERAL ALL OTHER</u>	<u>INDEBTEDNESS</u>	<u>ROAD AND BRIDGE</u>	<u>MISCELLANEOUS</u>	<u>TOTAL TOWN LEVY EXCLUDING SPECIAL ASSESSMENTS</u>	<u>TOWN SPECIAL ASSESSMENT</u>	<u>TOTAL TOWN LEVY INCLUDING SPECIAL ASSESSMENTS</u>
POPE	0	116,303	0	253,885	50,167	420,355	12,538	432,893
RAMSEY	0	781,383	43,158	0	0	824,541	688,553	1,513,094
RED LAKE	0	41,922	0	115,160	15,194	172,276	0	172,276
REDWOOD	0	0	0	641,101	0	641,101	21,141	662,242
RENVILLE	0	343,911	0	465,508	0	809,419	34,681	844,100
RICE	0	401,220	0	655,411	0	1,056,631	63,426	1,120,057
ROCK	0	131,416	10,001	302,241	0	443,658	3,525	447,183
ROSEAU	99,588	42,769	0	261,288	0	403,645	81,720	485,365
ST LOUIS	0	2,759,003	179,106	1,275,723	121,383	4,335,215	61,284	4,396,499
SCOTT	296,946	267,949	24,967	749,412	0	1,339,274	151,560	1,490,834
SHERBURNE	0	320,728	0	744,392	200,469	1,265,589	50,916	1,316,505
SIBLEY	0	225,277	69,826	375,262	0	670,365	6,688	677,053
STEARNS	0	1,496,577	91,846	2,570,234	75,784	4,234,441	50,712	4,285,153
STEELE	0	161,993	5,215	377,761	0	544,969	2,771	547,740
STEVENS	0	39,902	0	209,315	4,153	253,370	0	253,370
SWIFT	0	79,286	0	238,885	17,779	335,950	262	336,212
TODD	0	311,505	2,946	590,246	0	904,697	6,167	910,864
TRAVERSE	0	9,628	0	144,452	0	154,080	30	154,110
WABASHA	0	254,920	0	367,415	0	622,335	4,191	626,526
WADENA	0	138,118	0	172,241	0	310,359	770	311,129
WASECA	0	157,658	0	316,901	0	474,559	21,803	496,362
WASHINGTON	0	1,364,049	332,180	1,279,731	0	2,975,960	327,337	3,303,297
WATONWAN	0	120,104	0	288,643	0	408,747	11,765	420,512
WILKIN	0	71,431	0	181,668	0	253,099	0	253,099
WINONA	0	352,212	0	549,879	0	902,091	0	902,091
WRIGHT	579,312	402,522	0	2,259,324	0	3,241,158	419,631	3,660,789
YELLOW MEDICINE	0	107,894	0	402,671	0	510,565	8,987	519,552
STATEWIDE TOTAL	2,643,951	26,661,022	1,374,061	46,693,674	1,648,646	79,021,354	5,055,232	84,076,586

(1) See explanation on page 193.

TABLE 38
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1996 ⁽¹⁾

COUNTY	GENERAL	COMM. SERVICE	CAPITAL EXPEND-ITURE	INDEBT-EDNESS	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	4,587,475	116,188	78,429	613,476	5,395,568	0	5,395,568	7,929	5,403,497
ANOKA	69,133,967	2,073,919	3,898,878	11,768,692	86,875,456	0	86,875,456	3,118,581	89,994,037
BECKER	6,995,726	214,349	196,415	1,401,582	8,808,072	0	8,808,072	399,976	9,208,048
BELTRAMI	6,741,650	199,565	57,182	1,520,101	8,518,498	0	8,518,498	454	8,518,952
BENTON	6,921,627	199,007	172,246	1,386,202	8,679,082	0	8,679,082	165,278	8,844,360
BIG STONE	1,545,450	36,246	18,451	135,412	1,735,559	9,655	1,745,214	9,493	1,754,707
BLUE EARTH	16,432,121	538,093	290,732	1,441,828	18,702,774	0	18,702,774	649,287	19,352,061
BROWN	6,679,015	185,570	230,613	470,726	7,565,924	0	7,565,924	259,773	7,825,697
CARLTON	6,684,355	232,078	327,956	893,697	8,138,086	0	8,138,086	378,529	8,516,615
CARVER	19,713,892	599,044	368,517	5,111,259	25,792,712	0	25,792,712	219	25,792,931
CASS	11,625,383	350,217	270,162	1,104,713	13,350,474	0	13,350,474	18,617	13,369,091
CHIPPEWA	4,406,822	142,596	150,355	919,386	5,619,158	29,568	5,648,726	14,048	5,662,772
CHISAGO	8,304,524	213,160	275,579	1,557,023	10,350,287	0	10,350,287	314,731	10,665,018
CLAY	11,060,789	308,657	789,562	1,106,344	13,265,351	0	13,265,351	530,929	13,796,280
CLEARWATER	2,722,005	99,043	70,674	552,728	3,444,451	0	3,444,451	0	3,444,451
COOK	2,587,047	0	0	0	2,587,047	0	2,587,047	0	2,587,047
COTTONWOOD	4,612,607	137,340	77,282	86,146	4,913,375	0	4,913,375	382,743	5,296,118
CROW WING	19,872,393	498,870	686,965	2,628,857	23,687,085	0	23,687,085	368	23,687,453
DAKOTA	114,469,762	3,389,241	4,652,029	20,158,754	142,669,786	0	142,669,786	10,750,854	153,420,640
DODGE	3,709,384	97,798	143,928	636,005	4,587,114	0	4,587,114	1,498	4,588,612
DOUGLAS	8,831,291	309,930	245,541	1,867,575	11,254,337	0	11,254,337	19,872	11,274,209
FARIBAULT	5,677,176	173,043	318,450	29,893	6,198,562	260,352	6,458,914	368,456	6,827,370
FILLMORE	4,180,754	113,274	40,246	261,000	4,595,274	0	4,595,274	140,958	4,736,230
FREEBORN	8,034,017	254,153	448,387	809,124	9,545,681	0	9,545,681	705,085	10,250,766
GOODHUE	21,774,110	577,663	1,019,608	4,130,298	27,501,679	0	27,501,679	200,371	27,702,050
GRANT	2,187,624	65,506	138,963	303,853	2,695,946	0	2,695,946	191,721	2,887,667
HENNEPIN	512,328,951	14,856,550	8,944,854	64,692,082	600,822,436	0	600,822,436	18,829,080	619,651,516
HOUSTON	3,361,165	96,620	157,530	253,885	3,869,200	0	3,869,200	150,243	4,019,443
HUBBARD	6,029,346	146,435	107,406	694,044	6,977,231	0	6,977,231	173,287	7,150,498
ISANTI	5,532,029	175,753	67,789	848,952	6,624,522	0	6,624,522	111,744	6,736,266

TABLE 38
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1996 ⁽¹⁾

COUNTY	GENERAL	COMM. SERVICE	CAPITAL EXPEND-ITURE	INDEBT-EDNESS	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	17,105,641	86,245	0	1,500,879	18,692,765	0	18,692,765	225,940	18,918,705
JACKSON	5,344,607	156,350	152,885	314,832	5,968,674	0	5,968,674	86,094	6,054,768
KANABEC	2,057,800	48,392	11,510	436,443	2,554,145	0	2,554,145	57,294	2,611,439
KANDIYOHI	11,388,567	356,670	294,631	3,128,385	15,168,253	0	15,168,253	445,054	15,613,307
KITTSON	4,256,064	61,749	357,149	141,088	4,816,050	0	4,816,050	1,633	4,817,683
KOOCHICHING	2,831,470	120,519	41,539	168,041	3,161,569	0	3,161,569	201,278	3,362,847
LAC QUI PARLE	2,647,878	56,112	44,062	46,542	2,794,594	99,191	2,893,785	55,691	2,949,476
LAKE	2,181,184	0	0	0	2,181,184	0	2,181,184	175,923	2,357,107
LAKE OF WOOD	1,050,337	37,883	243	407,370	1,495,833	0	1,495,833	10,667	1,506,500
LE SUEUR	5,640,072	176,793	327,097	1,089,913	7,233,875	0	7,233,875	144,391	7,378,266
LINCOLN	1,843,187	47,846	31,263	81,795	2,004,090	0	2,004,090	46,412	2,050,502
LYON	7,133,441	214,994	198,234	555,964	8,102,633	0	8,102,633	119,389	8,222,022
MCLEOD	7,623,300	193,129	211,109	729,574	8,757,112	0	8,757,112	219,554	8,976,666
MAHNOMEN	1,108,245	21,900	12,442	121,683	1,264,270	0	1,264,270	13,689	1,277,959
MARSHALL	4,734,451	114,958	96,774	170,843	5,117,027	0	5,117,027	155,899	5,272,926
MARTIN	7,863,329	222,016	585,848	43,206	8,714,399	1,318	8,715,717	161,448	8,877,163
MEEKER	4,917,377	127,430	59,936	1,132,581	6,237,323	0	6,237,323	113,046	6,350,369
MILLE LACS	3,646,211	109,337	160,976	869,135	4,785,660	0	4,785,660	107,064	4,892,724
MORRISON	5,508,490	123,322	93,546	801,448	6,526,806	0	6,526,806	512,037	7,038,843
MOWER	7,370,667	220,712	334,107	1,162,605	9,088,091	0	9,088,091	498,068	9,586,159
MURRAY	3,730,365	95,430	116,332	32,012	3,974,139	0	3,974,139	41,844	4,015,983
NICOLLET	7,025,282	216,870	146,739	890,885	8,279,775	0	8,279,775	418,882	8,698,657
NOBLES	6,392,194	178,338	244,097	420,780	7,235,410	0	7,235,410	73,593	7,309,003
NORMAN	3,153,912	74,000	121,105	218,091	3,567,108	0	3,567,108	0	3,567,108
OLMSTED	39,766,555	1,004,474	2,342,987	2,019,886	45,133,902	0	45,133,902	187,546	45,321,448
OTTER TAIL	13,517,445	414,401	334,770	2,010,030	16,276,646	0	16,276,646	251,508	16,528,154
PENNINGTON	2,173,431	67,133	87,607	738,686	3,066,856	0	3,066,856	18,048	3,084,904
PINE	5,239,791	105,358	7,026	1,122,695	6,474,869	0	6,474,869	230,265	6,705,134
PIPESTONE	2,432,728	53,357	16,945	0	2,503,031	0	2,503,031	0	2,503,031
POLK	9,452,759	230,497	175,083	972,807	10,831,146	0	10,831,146	292,475	11,123,621

TABLE 38
SCHOOL DISTRICT TAX LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1996 ⁽¹⁾

COUNTY	GENERAL	COMM. SERVICE	CAPITAL EXPEND-ITURE	INDEBT-EDNESS	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	2,560,020	79,037	113,358	719,241	3,471,657	0	3,471,657	138,633	3,610,290
RAMSEY	166,002,067	4,800,806	4,816,194	21,867,627	197,486,694	0	197,486,694	453,228	197,939,922
RED LAKE	830,642	28,343	110,587	20,367	989,939	0	989,939	98,863	1,088,802
REDWOOD	5,807,833	160,217	122,756	625,996	6,716,802	0	6,716,802	95,226	6,812,028
RENVILLE	6,716,624	226,936	343,086	68,045	7,354,691	0	7,354,691	8,213	7,362,904
RICE	11,867,088	359,605	328,758	2,751,269	15,306,719	0	15,306,719	1,343,627	16,650,346
ROCK	3,406,025	99,631	62,246	0	3,567,901	0	3,567,901	26,509	3,594,410
ROSEAU	3,779,809	114,855	68,568	980,041	4,943,273	0	4,943,273	215,264	5,158,537
ST LOUIS	37,841,609	712,904	493,525	4,831,015	43,879,052	0	43,879,052	2,497,427	46,376,479
SCOTT	22,715,167	604,789	507,809	4,007,572	27,835,338	0	27,835,338	899,938	28,735,276
SHERBURNE	21,485,595	509,990	329,496	3,560,786	25,885,867	0	25,885,867	700,250	26,586,117
SIBLEY	3,731,117	105,560	72,020	118,478	4,027,175	0	4,027,175	17,704	4,044,879
STEARNS	28,978,869	833,963	638,906	4,555,731	35,007,469	0	35,007,469	1,662,218	36,669,687
STEELE	8,163,406	246,430	4,958	886,177	9,300,971	0	9,300,971	762,810	10,063,781
STEVENS	2,589,275	87,693	179,695	275,127	3,131,791	118	3,131,909	134,236	3,266,145
SWIFT	2,624,519	59,895	34,087	344,138	3,062,639	70,598	3,133,237	77,503	3,210,740
TODD	3,240,498	91,998	206,092	966,579	4,505,165	0	4,505,165	119,130	4,624,295
TRAVERSE	2,235,950	64,003	47,032	72,816	2,419,800	0	2,419,800	26,949	2,446,749
WABASHA	4,294,829	129,376	217,669	899,643	5,541,517	0	5,541,517	40,527	5,582,044
WADENA	1,795,481	54,440	134,352	631,245	2,615,517	0	2,615,517	94,522	2,710,039
WASECA	4,746,298	163,236	123,316	416,105	5,448,955	0	5,448,955	644,914	6,093,869
WASHINGTON	57,843,420	1,862,924	3,541,645	10,200,339	73,448,328	0	73,448,328	1,304,893	74,753,221
WATONWAN	3,398,703	81,389	160,654	3,679	3,644,426	0	3,644,426	158,322	3,802,748
WILKIN	2,535,128	62,490	129,684	226,560	2,953,862	0	2,953,862	32,760	2,986,622
WINONA	9,690,423	285,366	422,905	365,810	10,764,504	0	10,764,504	6,825	10,771,329
WRIGHT	25,058,337	670,505	348,690	6,271,302	32,346,834	0	32,346,834	1,428,230	33,775,064
YELLOW MED	3,372,459	102,060	229,793	190,310	3,894,622	0	3,894,622	160,975	4,055,597
STATEWIDE TOTAL	1,553,188,430	43,934,563	44,638,647	214,567,831	1,856,329,470	470,800	1,856,800,270	55,908,526	1,912,708,796

(1) See explanation on page 194.

TABLE 39
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1996

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<u>AITKIN</u>				<u>BECKER</u>			
ARROWHEAD REG DEV COMM	16,939	0	16,939	BUFFALO-RED RIVER WTRSHED	32,560	0	32,560
AITKIN TIF	0	43,777	43,777	CORMORANT WATERSHED	6,570	0	6,570
MCGREGOR TIF	0	1,972	1,972	PELICAN WATERSHED	56,982	0	56,982
TOTAL	<u>16,939</u>	<u>45,749</u>	<u>62,688</u>	WILD RICE WATERSHED DIST	27,880	0	27,880
<u>ANOKA</u>				DETROIT LAKES TIF	0	501,835	501,835
COON CREEK WATERSHED DIST	141,225	0	141,225	LAKE PARK TIF	0	31,726	31,726
RICE CREEK WATERSHED DIST	117,203	0	117,203	TOTAL	<u>123,992</u>	<u>533,561</u>	<u>657,553</u>
ANOKA HRA	43,183	0	43,183	<u>BELTRAMI</u>			
BLAINE HRA	47,371	0	47,371	RED LAKE WATERSHED DIST	25,799	0	25,799
COLUMBIA HGTS HRA	55,597	0	55,597	ROSEAU RIVER WATERSHED	69	0	69
COON RAPIDS HRA	6,547	0	6,547	HEADWATERS REG DEV COMM	48,658	0	48,658
ANOKA COUNTY HRA	177,517	0	177,517	BEMIDJI TIF	0	240,155	240,155
DIST MEMORIAL HOSPITAL	95,581	0	95,581	BLACKDUCK TIF	0	46,912	46,912
NORTH SUBURBAN HOSPITAL	267,054	0	267,054	TOTAL	<u>74,526</u>	<u>287,067</u>	<u>361,593</u>
METRO COUNCIL	842,250	199,764	1,042,014	<u>BENTON</u>			
METRO MOSQUITO CONTROL	322,592	0	322,592	ST CLOUD HRA	8,065	0	8,065
REG TRANSIT BOARD AREA	129,222	0	129,222	ST CLOUD METRO TRANSIT	120,594	0	120,594
REG TRANSIT BOARD DIST	2,867,071	799,665	3,666,736	FOLEY TIF	0	113,070	113,070
BLAINE TIF	0	2,668,473	2,668,473	SARTELL TIF	0	201,292	201,292
HILL TOP TIF	0	67,696	67,696	ST CLOUD TIF	0	236,528	236,528
CIRCLE PINES TIF	0	128,548	128,548	SAUK RAPIDS TIF	0	1,449,885	1,449,885
COON RAPIDS TIF	0	4,176,014	4,176,014	RICE TIF	0	151,327	151,327
ANOKA TIF	0	1,378,892	1,378,892	TOTAL	<u>128,659</u>	<u>2,152,102</u>	<u>2,280,761</u>
COLUMBIA HEIGHTS TIF	0	1,031,697	1,031,697	<u>BIG STONE</u>			
FRIDLEY TIF	0	3,313,324	3,313,324	BOIS DE SIOUX WATERSHED	3,822	0	3,822
RAMSEY TIF	0	1,480,971	1,480,971	UPPER MN RIVER WATERSHED	64,111	0	64,111
SPRING LAKE PARK TIF	0	127,142	127,142	UPPER MINN VALLEY RDC	13,724	0	13,724
ANDOVER TIF	0	842,500	842,500	ORTONVILLE TIF	0	18,171	18,171
LINO LAKES TIF	0	403,741	403,741	TOTAL	<u>81,657</u>	<u>18,171</u>	<u>99,828</u>
CENTERVILLE TIF	0	259,458	259,458				
TOTAL	<u>5,112,413</u>	<u>16,877,885</u>	<u>21,990,298</u>				

TABLE 39
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1996

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<u>BLUE EARTH</u>				<u>CARVER</u>			
REGION 9 REG DEV COMM	68,491	0	68,491	BUFFALO CREEK WATERSHED	173	0	173
GOOD THUNDER TIF	0	9,691	9,691	LOWER MN RIVER WATERSHED	4,516	0	4,516
LAKE CRYSTAL TIF	0	51,008	51,008	MINNEHAHA CREEK WATERSHED	112,928	0	112,928
MADISON LAKE TIF	0	16,219	16,219	RILEY-PURGATORY WATERSHED	76,695	0	76,695
MANKATO TIF	0	2,074,902	2,074,902	CARVER CO HRA	307,252	0	307,252
MAPLETON TIF	0	10,554	10,554	METRO COUNCIL	153,626	117,542	271,168
VERNON CENTER TIF	0	67	67	METRO MOSQUITO CONTROL	65,004	0	65,004
CO ECON DEV DIST TIF	0	114,144	114,144	REG TRANSIT BOARD AREA	62,101	0	62,101
AMBOY TIF	0	1,297	1,297	REG TRANSIT BOARD DIST	596,242	51,976	648,218
ST CLAIR TIF	0	26,362	26,362	CHANHASSEN TIF	0	6,941,295	6,941,295
TOTAL	68,491	2,304,244	2,372,735	CHASKA TIF	0	6,252,718	6,252,718
<u>BROWN</u>				WACONIA TIF	0	730,913	730,913
REGION 9 REG DEV COMM	28,145	0	28,145	WATERTOWN TIF	0	104,303	104,303
NEW ULM EDA	51,753	0	51,753	CARVER TIF	0	58,777	58,777
HANSKA TIF	0	5,161	5,161	NORWOOD TIF	0	94,248	94,248
SLEEPY EYE TIF	0	57,479	57,479	YOUNG AMERICA TIF	0	366,619	366,619
SPRINGFIELD TIF	0	82,743	82,743	VICTORIA TIF	0	25,499	25,499
NEW ULM TIF	0	615,809	615,809	TOTAL	1,378,537	14,743,890	16,122,427
TOTAL	79,898	761,192	841,090	<u>CASS</u>			
<u>CARLTON</u>				REGION 5 REG DEV COMM	31,140	0	31,140
MOOSE LAKE HOSPITAL DIST	49,642	0	49,642	WALKER TIF	0	22,876	22,876
ARROWHEAD REG DEV COMM	25,462	0	25,462	CASS CO HRA TIF	0	89,800	89,800
MOOSE LAKE-WINDEMERE AREA	9,164	2,449	11,613	PINE RIVER TIF	0	15,050	15,050
MOOSE LAKE FIRE PROTECTIO	78,003	0	78,003	TOTAL	31,140	127,726	158,866
BARNUM TIF	0	15,949	15,949	<u>CHIPPEWA</u>			
CLOQUET TIF	0	243,511	243,511	UPPER MINN VALLEY RDC	34,419	0	34,419
MOOSE LAKE TIF	0	27,540	27,540	MONTEVIDEO EDA	12,991	0	12,991
TOTAL	162,271	289,449	451,720	GRANITE FALLS TIF	0	16,938	16,938
				MONTEVIDEO TIF	0	92,845	92,845
				MAYNARD TIF	0	30,363	30,363
				TOTAL	47,410	140,146	187,556

TABLE 39
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1996

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
CHISAGO				CROW WING			
EAST CENTRAL REG DEV COMM	44,418	0	44,418	THIRTY LAKES WATERSHED	65,047	0	65,047
CHISAGO COUNTY HRA TIF	0	13,114	13,114	BRAINERD HRA	32,771	0	32,771
RUSH CITY TIF	0	334,799	334,799	CUYUNA RANGE HOSP DIST	0	138,392	138,392
NORTH BRANCH TIF	0	500,004	500,004	REGION 5 REG DEV COMM	55,772	0	55,772
CHISAGO CITY TIF	0	123,857	123,857	BAXTER TIF	0	177,756	177,756
LINDSTROM TIF	0	15,504	15,504	BRAINERD TIF	0	270,709	270,709
WYOMING TIF	0	78,662	78,662	CROSS LAKE TIF	0	69,803	69,803
TOTAL	44,418	1,065,940	1,110,358	NISSWA TIF	0	186,018	186,018
CLAY				PEQUOT LAKES TIF	0	4,602	4,602
BUFFALO-RED RIVER WTRSHED	356,267	0	356,267	CROW WING HRA TIF	0	557,624	557,624
WILD RICE WATERSHED DIST	44,979	0	44,979	MANHATTAN BEACH TIF	0	5,671	5,671
MOORHEAD TIF	0	1,562,662	1,562,662	DEERWOOD TIF	0	43,642	43,642
DILWORTH TIF	0	398,678	398,678	CROSBY TIF	0	39,942	39,942
TOTAL	401,246	1,961,340	2,362,586	GARRISON TIF	0	3,711	3,711
CLEARWATER				TOTAL	153,590	1,497,870	1,651,460
RED LAKE WATERSHED DIST	82,235	0	82,235	DAKOTA			
WILD RICE WATERSHED DIST	8,649	0	8,649	LOWER MN RIVER WATERSHED	36,438	0	36,438
HEADWATERS REG DEV COMM	21,107	0	21,107	DAKOTA COUNTY HRA	1,415,891	0	1,415,891
BAGLEY TIF	0	35,572	35,572	HASTINGS HRA	23,601	0	23,601
TOTAL	111,991	35,572	147,563	NORTHFIELD HRA	1,953	0	1,953
COOK				SOUTH ST PAUL HRA	40,190	0	40,190
NORTH SHORE HOSPITAL DIST	299,987	0	299,987	METRO COUNCIL	977,662	750,458	1,728,120
ARROWHEAD REG DEV COMM	10,644	0	10,644	METRO MOSQUITO CONTROL	580,630	0	580,630
ECONOMIC DEVELOPMENT AUTH	64,320	0	64,320	REG TRANSIT BOARD AREA	152,811	0	152,811
LUTSEN TWP TIF	0	96,992	96,992	REG TRANSIT BOARD DIST	5,749,104	1,505,434	7,254,538
TOTAL	374,951	96,992	471,943	DAKOTA COUNTY REGIONAL RR	66,657	0	66,657
COTTONWOOD				FARMINGTON TIF	0	473,130	473,130
MIDDLE DES MOINES WTRSHED	2,904	0	2,904	HASTINGS TIF	0	320,396	320,396
REGION 8 REG DEV COMM	18,270	0	18,270	MENDOTA HEIGHTS TIF	0	1,775,500	1,775,500
WINDOM TIF	0	102,147	102,147	ROSEMOUNT TIF	0	540,794	540,794
TOTAL	21,174	102,147	123,321	SO ST PAUL TIF	0	1,663,720	1,663,720
				APPLE VALLEY TIF	0	2,605,820	2,605,820
				BURNSVILLE TIF	0	2,496,823	2,496,823

TABLE 39
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1996

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<u>DAKOTA (cont.)</u>				<u>FILLMORE</u>			
INVER GROVE HEIGHTS TIF	0	1,016,251	1,016,251	CHATFIELD TIF	0	13	13
DAKOTA COUNTY HRA TIF	0	537,172	537,172	RUSHFORD TIF	0	157,734	157,734
LAKEVILLE TIF	0	940,603	940,603	PRESTON TIF	0	4,499	4,499
EAGAN TIF	0	383,319	383,319	SPRING VALLEY TIF	0	23,472	23,472
TOTAL	9,044,937	15,009,420	24,054,357	HARMONY TIF	0	72,872	72,872
<u>DODGE</u>				WYKOFF TIF	0	3,024	3,024
DODGE CENTER TIF	0	314,671	314,671	LANESBORO TIF	0	7,441	7,441
HAYFIELD TIF	0	54,880	54,880	TOTAL	0	269,055	269,055
KASSON TIF	0	114,787	114,787	<u>FREEBORN</u>			
CLAREMONT TIF	0	13,415	13,415	TURTLE CREEK WATERSHED	3,883	0	3,883
TOTAL	0	497,753	497,753	ALBERT LEA TIF	0	419,839	419,839
<u>DOUGLAS</u>				HOLLANDALE TIF	0	5,645	5,645
SAUK RIVER WATERSHED	3,442	0	3,442	TOTAL	3,883	425,484	429,367
DOUGLAS CO HRA	100,168	0	100,168	<u>GOODHUE</u>			
ALEXANDRIA LAKE AREA	43,312	0	43,312	BEAR VALLEY WATERSHED	1,035	0	1,035
ALEXANDRIA TIF	0	246,334	246,334	BELLE CREEK WATERSHED	5,100	0	5,100
OSAKIS TIF	0	19,134	19,134	RED WING HRA	95,170	0	95,170
BRANDON TIF	0	2,726	2,726	SE MN MULTI COUNTY HRA	90,173	0	90,173
EVANSVILLE TIF	0	14,878	14,878	CANNON FALLS HOSP DIST	0	44,927	44,927
DOUGLAS CO HRA TIF	0	101,290	101,290	SE MN MULTI COUNTY TIF	0	1,059	1,059
TOTAL	146,922	384,362	531,284	KENYON TIF	0	66,929	66,929
<u>FARIBAULT</u>				PINE ISLAND TIF	0	224,607	224,607
REGION 9 REG DEV COMM	23,123	0	23,123	CANNON FALLS TIF	0	478,096	478,096
BLUE EARTH TIF	0	202,810	202,810	RED WING TIF	0	1,116,777	1,116,777
WELLS TIF	0	112,495	112,495	ZUMBROTA TIF	0	183,798	183,798
WINNEBAGO TIF	0	113,830	113,830	TOTAL	191,478	2,116,193	2,307,671
BRICELYN TIF	0	20,852	20,852	<u>GRANT</u>			
FROST TIF	0	4,802	4,802	BOIS DE SIOUX WATERSHED	18,299	0	18,299
TOTAL	23,123	454,789	477,912	TOTAL	18,299	0	18,299

TABLE 39
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1996

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<u>LAKE</u>				<u>MCLEOD</u>			
ARROWHEAD REG DEV COMM	8,560	0	8,560	BUFFALO CREEK WATERSHED	18,852	0	18,852
ST LOUIS CO REGIONAL RR	19,390	0	19,390	HIGH ISLAND WATERSHED	8,246	0	8,246
EAST LAKE MED CLINIC DIST	30,004	0	30,004	REGION 6E REG DEV COMM	34,516	0	34,516
SILVER BAY TIF	0	2,206	2,206	GLENCOE TIF	0	530,934	530,934
LAKE COUNTY HRA TIF	0	319,271	319,271	WINSTED TIF	0	52,643	52,643
TWO HARBORS TIF	0	86,119	86,119	HUTCHINSON TIF	0	387,444	387,444
TOTAL	57,954	407,596	465,550	PLATO TIF	0	2,730	2,730
<u>LAKE OF WOODS</u>				TOTAL	61,614	973,751	1,035,365
ROSEAU RIVER WATERSHED	70	0	70	<u>MAHNOMEN</u>			
HEADWATERS REG DEV COMM	7,897	0	7,897	RED LAKE WATERSHED DIST	516	0	516
TOTAL	7,967	0	7,967	SANDHILL WATERSHED DIST	2,028	0	2,028
<u>LE SUEUR</u>				WILD RICE WATERSHED DIST	74,704	0	74,704
REGION 9 REG DEV COMM	23,745	0	23,745	HEADWATERS REG DEV COMM	9,489	0	9,489
LE CENTER TIF	0	46,438	46,438	MAHNOMEN TIF	0	42,756	42,756
LE SUEUR TIF	0	234,910	234,910	WAUBUN TIF	0	22,542	22,542
NEW PRAGUE TIF	0	33,603	33,603	TOTAL	86,737	65,298	152,035
ELYSIAN TIF	0	1,894	1,894	<u>MARSHALL</u>			
WATERVILLE TIF	0	4,507	4,507	MIDDLE RIVER-SNAKE RIVER	149,717	0	149,717
TOTAL	23,745	321,352	345,097	RED LAKE WATERSHED DIST	15,472	0	15,472
<u>LINCOLN</u>				ROSEAU RIVER WATERSHED	333	0	333
LAC QUI PARLE-YELLOW BANK	6,278	0	6,278	TWO RIVERS WATERSHED DIST	1,576	0	1,576
YELLOW MEDICINE RIVER	16,550	0	16,550	REGION 1 REG DEV COMM	15,875	0	15,875
LINCOLN COUNTY HRA	9,030	0	9,030	TOTAL	182,973	0	182,973
REGION 8 REG DEV COMM	7,983	0	7,983	<u>MARTIN</u>			
TOTAL	39,841	0	39,841	REGION 9 REG DEV COMM	34,568	0	34,568
<u>LYON</u>				TRUMAN TIF	0	24,150	24,150
YELLOW MEDICINE RIVER	19,739	0	19,739	FAIRMONT TIF	0	379,325	379,325
REGION 8 REG DEV COMM	30,216	0	30,216	WELCOME TIF	0	67,629	67,629
COTTONWOOD TIF	0	48,284	48,284	TOTAL	34,568	471,104	505,672
MARSHALL TIF	0	1,573,665	1,573,665				
TOTAL	49,955	1,621,949	1,671,904				

TABLE 39
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1996

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<u>MEEKER</u>				<u>MOWER</u>			
NO FORK-CROW RIVER WTRSHD	8,159	0	8,159	TURTLE CREEK WATERSHED	7,636	0	7,636
CLEARWATER RIVER WTRSHD	12,307	0	12,307	AUSTIN HRA	66,560	0	66,560
SAUK RIVER WATERSHED	923	0	923	MOWER COUNTY HRA	71,041	0	71,041
REGION 6E REG DEV COMM	23,823	0	23,823	AUSTIN TIF	0	588,306	588,306
LITCHFIELD TIF	0	41,458	41,458	DEXTER TIF	0	16,615	16,615
DASSEL TIF	0	32,281	32,281	GRAND MEADOW TIF	0	3,358	3,358
EDEN VALLEY TIF	0	9,317	9,317	TOTAL	<u>145,237</u>	<u>608,279</u>	<u>753,516</u>
TOTAL	<u>45,212</u>	<u>83,056</u>	<u>128,268</u>				
<u>MILLE LACS</u>				<u>MURRAY</u>			
EAST CENTRAL REG DEV COMM	19,179	0	19,179	MIDDLE DES MOINES WTRSHD	8,262	0	8,262
WAHKON TIF	0	450	450	REGION 8 REG DEV COMM	15,110	0	15,110
PRINCETON TIF	0	332,897	332,897	SLAYTON TIF	0	12,246	12,246
MILACA TIF	0	160,894	160,894	TOTAL	<u>23,372</u>	<u>12,246</u>	<u>35,618</u>
MILLE LACS CO HRA TIF	0	209,692	209,692				
ISLE TIF	0	16,431	16,431	<u>NICOLLET</u>			
ONAMIA TIF	0	1,161	1,161	REGION 9 REG DEV COMM	29,094	0	29,094
KATHIO TIF	0	119,107	119,107	NORTH MANKATO TIF	0	481,787	481,787
TOTAL	<u>19,179</u>	<u>840,632</u>	<u>859,811</u>	NICOLLET TIF	0	14,682	14,682
				LAFAYETTE TIF	0	26,572	26,572
<u>MORRISON</u>				ST PETER TIF	0	178,098	178,098
SOUTH TWO RIVERS WTRSHD	362	0	362	TOTAL	<u>29,094</u>	<u>701,139</u>	<u>730,233</u>
LITTLE FALLS HRA	18,504	0	18,504				
REGION 5 REG DEV COMM	16,912	0	16,912	<u>NOBLES</u>			
RURAL DEV FINANCE AUTH	35,716	0	35,716	KANARANZI-LITTLE ROCK WS	33,517	0	33,517
LITTLE FALLS TIF	0	384,664	384,664	MIDDLE DES MOINES WTRSHD	42,324	0	42,324
UPSALA TIF	0	4,307	4,307	OKABENA-OCHEDA WATERSHED	41,826	0	41,826
ROYALTON TIF	0	33,882	33,882	WORTHINGTON HRA	32,764	0	32,764
PIERZ TIF	0	19,984	19,984	REGION 8 REG DEV COMM	25,279	0	25,279
MOTLEY TIF	0	16,333	16,333	WORTHINGTON TIF	0	568,869	568,869
MORRISON CO RDFA TIF	0	30,031	30,031	ADRIAN TIF	0	14,937	14,937
TOTAL	<u>71,494</u>	<u>489,201</u>	<u>560,695</u>	TOTAL	<u>175,710</u>	<u>583,806</u>	<u>759,516</u>

TABLE 39
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1996

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<u>NORMAN</u>				<u>PINE</u>			
SANDHILL WATERSHED DIST	2,294	0	2,294	MOOSE LAKE HOSPITAL DIST	36,952	0	36,952
WILD RICE WATERSHED DIST	169,017	0	169,017	NORTH PINE CO HOSPITAL	198,011	0	198,011
REGION 1 REG DEV COMM	10,484	0	10,484	EAST CENTRAL REG DEV COMM	28,563	0	28,563
HALSTAD TIF	0	25,817	25,817	CROSS LAKE AREA SAN SEWER	39,998	0	39,998
TOTAL	<u>181,795</u>	<u>25,817</u>	<u>207,612</u>	MOOSE LAKE-WINDEMERE AREA	33,679	9,002	42,681
<u>OLMSTED</u>				<u>PIPESTONE</u>			
ROCHESTER TIF	0	3,682,483	3,682,483	SANDSTONE TIF	0	4,069	4,069
STEWARTVILLE TIF	0	143,653	143,653	HINCKLEY TIF	0	319,580	319,580
BYRON TIF	0	163,292	163,292	PINE CITY TIF	0	170,852	170,852
TOTAL	<u>0</u>	<u>4,003,549</u>	<u>4,003,549</u>	TOTAL	<u>337,203</u>	<u>503,503</u>	<u>840,706</u>
<u>OTTER TAIL</u>				<u>POLK</u>			
BUFFALO-RED RIVER WTRSHED	3,366	0	3,366	REGION 8 REG DEV COMM	10,092	0	10,092
PELICAN WATERSHED	52	0	52	PIPESTONE TIF	0	220,806	220,806
BOIS DE SIOUX WATERSHED	9,894	0	9,894	EDGERTON TIF	0	24,319	24,319
FERGUS FALLS HRA	36,616	0	36,616	TOTAL	<u>10,092</u>	<u>245,125</u>	<u>255,217</u>
WADENA HRA	52	0	52	<u>MIDDLE RIVER-SNAKE RIVER</u>			
PELICAN VALLEY HEALTH	179,833	72,087	251,920	MIDDLE RIVER-SNAKE RIVER	41,839	0	41,839
PERHAM HOSPITAL DIST	0	128,035	128,035	RED LAKE WATERSHED DIST	241,975	0	241,975
FERGUS FALLS TIF	0	548,493	548,493	SANDHILL WATERSHED DIST	85,558	0	85,558
PELICAN RAPIDS TIF	0	117,020	117,020	WILD RICE WATERSHED DIST	4,196	0	4,196
PERHAM TIF	0	264,319	264,319	REGION 1 REG DEV COMM	35,105	0	35,105
HENNING TIF	0	35,115	35,115	POLK CO AMBULANCE DIST	160,398	0	160,398
NEW YORK MILLS TIF	0	11,954	11,954	CROOKSTON TIF	0	181,884	181,884
TOTAL	<u>229,813</u>	<u>1,177,023</u>	<u>1,406,836</u>	EAST GRAND FORKS TIF	0	159,624	159,624
<u>PENNINGTON</u>				<u>GULLY TIF</u>			
MIDDLE RIVER-SNAKE RIVER	1,929	0	1,929	GULLY TIF	0	3,020	3,020
RED LAKE WATERSHED DIST	76,234	0	76,234	FOSSTON TIF	0	88,378	88,378
REGION 1 REG DEV COMM	8,545	0	8,545	TOTAL	<u>569,071</u>	<u>432,906</u>	<u>1,001,977</u>
TOTAL	<u>86,708</u>	<u>0</u>	<u>86,708</u>				

TABLE 39
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1996

	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
POPE				RED LAKE			
NO FORK-CROW RIVER WTRSHD	4,900	0	4,900	RED LAKE WATERSHED DIST	33,635	0	33,635
SAUK RIVER WATERSHED	818	0	818	REGION 1 REG DEV COMM	3,698	0	3,698
GLACIAL RIDGE HOSPITAL	149,061	0	149,061	RED LAKE FALLS TIF	0	13,834	13,834
WESTERN POPE CO HOSPITAL	118,823	0	118,823	TOTAL	37,333	13,834	51,167
STARBUCK TIF	0	53,774	53,774	REDWOOD			
GLENWOOD TIF	0	62,442	62,442	REGION 8 REG DEV COMM	23,982	0	23,982
TOTAL	273,602	116,216	389,818	REDWOOD FALLS TIF	0	309,827	309,827
RAMSEY				MORGAN TIF	0	5,526	5,526
RAMSEY-WASHINGTON METRO	1,145,083	0	1,145,083	TOTAL	23,982	315,353	339,335
RICE CREEK WATERSHED DIST	309,707	0	309,707	RENVILLE			
VALLEY BRANCH WATERSHED	23,774	0	23,774	BUFFALO CREEK WATERSHED	15,666	0	15,666
BLAINE HRA	856	0	856	HIGH ISLAND WATERSHED	5,424	0	5,424
ST ANTHONY HRA	4,578	0	4,578	REGION 6E REG DEV COMM	31,831	0	31,831
ST PAUL HRA	625,651	0	625,651	BIRD ISLAND TIF	0	49,023	49,023
NORTH SUBURBAN HOSPITAL	31,092	0	31,092	OLIVIA TIF	0	234,483	234,483
METRO COUNCIL	1,814,416	430,342	2,244,759	HECTOR TIF	0	7,809	7,809
METRO MOSQUITO CONTROL	718,206	0	718,206	FAIRFAX TIF	0	1,665	1,665
REG TRANSIT BOARD DIST	9,076,829	2,369,791	11,446,619	MORTON TIF	0	25,897	25,897
ST PAUL PORT AUTHORITY	0	651,161	651,161	RENVILLE TIF	0	48,431	48,431
ST PAUL TIF	0	14,495,148	14,495,148	TOTAL	52,921	367,308	420,229
NORTH ST PAUL TIF	0	190,892	190,892	RICE			
FALCON HEIGHTS TIF	0	253,701	253,701	FARIBAULT HRA	43,354	0	43,354
ROSEVILLE TIF	0	7,734,496	7,734,496	NORTHFIELD HRA	38,077	0	38,077
NEW BRIGHTON TIF	0	2,665,461	2,665,461	RICE COUNTY HOSP DIST #1	88,622	0	88,622
WHITE BEAR LAKE TIF	0	1,858,992	1,858,992	NORTHFIELD TIF	0	545,050	545,050
ST ANTHONY TIF	0	388,295	388,295	FARIBAULT TIF	0	989,926	989,926
VADNAIS HEIGHTS TIF	0	1,422,945	1,422,945	MORRISTOWN TIF	0	3,601	3,601
MAPLEWOOD TIF	0	1,413,882	1,413,882	RICE COUNTY HRA TIF	0	43,075	43,075
LAUDERDALE TIF	0	230,457	230,457	DUNDAS TIF	0	161,245	161,245
MOUNDSVIEW TIF	0	2,326,747	2,326,747	TOTAL	170,053	1,742,897	1,912,950
LITTLE CANADA TIF	0	597,391	597,391				
SHOREVIEW TIF	0	837,880	837,880				
ARDEN HILLS TIF	0	119,884	119,884				
WHITE BEAR TWP TIF	0	1,247,529	1,247,529				
TOTAL	13,750,192	39,234,994	52,985,186				

TABLE 39
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1996

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<u>ROCK</u>				<u>ST LOUIS (cont.)</u>			
KANARANZI-LITTLE ROCK WS	2,532	0	2,532	HOYT LAKES TIF	0	4,241	4,241
REGION 8 REG DEV COMM	12,531	0	12,531	JOINT EAST RANGE EDA TIF	0	46,851	46,851
LUVERNE TIF	0	123,648	123,648	HERMANTOWN TIF	0	259,548	259,548
HILLS TIF	0	5,212	5,212	BIWABIK TIF	0	6,931	6,931
TOTAL	15,063	128,860	143,923	TOTAL	1,105,784	10,821,759	11,927,543
<u>ROSEAU</u>				<u>SCOTT</u>			
RED LAKE WATERSHED DIST	34	0	34	PRIOR LAKE-SPRING LAKE WS	152,621	0	152,621
ROSEAU RIVER WATERSHED	92,864	0	92,864	LOWER MN RIVER WATERSHED	40,490	0	40,490
TWO RIVERS WATERSHED DIST	20,846	0	20,846	SCOTT COUNTY HRA	316,247	0	316,247
REGION 1 REG DEV COMM	12,998	0	12,998	REGION 9 REG DEV COMM	2,257	0	2,257
WARROAD TIF	0	162,805	162,805	SCOTT REGIONAL RAILROAD	107,881	0	107,881
TOTAL	126,742	162,805	289,547	METRO COUNCIL	261,084	61,258	322,342
<u>ST LOUIS</u>				METRO MOSQUITO CONTROL	106,576	0	106,576
DULUTH HRA	265,220	0	265,220	REG TRANSIT BOARD AREA	54,028	0	54,028
HIBBING HRA	41,111	0	41,111	REG TRANSIT BOARD DIST	663,390	224,769	888,159
MT IRON HRA	7,279	0	7,279	SHAKOPEE EDA	102,363	0	102,363
ST LOUIS CO HRA	170,572	0	170,572	NEW PRAGUE CITY TIF	0	96,843	96,843
VIRGINIA HRA	17,061	0	17,061	JORDAN TIF	0	310,764	310,764
COOK COMMUNITY HOSPITAL	101,094	0	101,094	SHAKOPEE TIF	0	2,112,581	2,112,581
ARROWHEAD REG DEV COMM	150,770	0	150,770	SAVAGE TIF	0	1,751,312	1,751,312
CHISHOLM TIF	0	22,254	22,254	PRIOR LAKE TIF	0	109,673	109,673
ORR TIF	0	1	1	BELLE PLAINE TIF	0	30,445	30,445
ST LOUIS REGIONAL RR	327,686	0	327,686	TOTAL	1,806,937	4,697,645	6,504,582
FLOODWOOD AREA AMBULANCE	24,991	0	24,991	<u>SHERBURNE</u>			
MT IRON TIF	0	118,704	118,704	ELK RIVER HRA	62,779	0	62,779
DULUTH TIF	0	9,352,235	9,352,235	ST CLOUD HRA	3,376	0	3,376
EVELETH TIF	0	55,218	55,218	MONTICELLO-BIG LAKE HOSP	143,560	0	143,560
PROCTOR TIF	0	42,049	42,049	SHERBURNE COUNTY TIF	0	14,132	14,132
VIRGINIA DEV DIST TIF	0	622,265	622,265	BECKER ECON DEV DIST	111,908	0	111,908
AURORA TIF	0	57,408	57,408	ELK RIVER ECON DEV DIST	82,671	0	82,671
HIBBING TIF	0	229,080	229,080	ST CLOUD MET TRANS ANNEX	27,166	0	27,166
ELY TIF	0	4,974	4,974	BECKER TIF	0	891,836	891,836

TABLE 39
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1996

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
SHERBURNE (cont.)				STEARNS (cont.)			
BIG LAKE TIF	0	259,351	259,351	WAITE PARK TIF	0	1,390,032	1,390,032
ELK RIVER TIF	0	345,336	345,336	SAUK CENTRE TIF	0	210,918	210,918
ZIMMERMAN TIF	0	74,743	74,743	MELROSE TIF	0	59,172	59,172
TOTAL	<u>431,460</u>	<u>1,585,398</u>	<u>2,016,858</u>	PAYNESVILLE TIF	0	103,216	103,216
				AVON TIF	0	169,422	169,422
SIBLEY				TOTAL	<u>890,902</u>	<u>6,027,312</u>	<u>6,918,214</u>
BUFFALO CREEK WATERSHED	594	0	594	STEELE			
HIGH ISLAND WATERSHED	32,434	0	32,434	OWATONNA HRA	69,041	0	69,041
REGION 9 REG DEV COMM	15,129	0	15,129	BLOOMING PRAIRIE TIF	0	17,346	17,346
GAYLORD TIF	0	293,807	293,807	OWATONNA TIF	0	1,167,611	1,167,611
ARLINGTON TIF	0	65,600	65,600	TOTAL	<u>69,041</u>	<u>1,184,957</u>	<u>1,253,998</u>
HENDERSON TIF	0	7,898	7,898	STEVENS			
WINTHROP TIF	0	209,883	209,883	BOIS DE SIOUX WATERSHED	5,089	0	5,089
GIBBON TIF	0	21,174	21,174	UPPER MN RIVER WATERSHED	423	0	423
TOTAL	<u>48,157</u>	<u>598,362</u>	<u>646,519</u>	MORRIS TIF	0	92,793	92,793
STEARNS				CHOKIO TIF	0	4,111	4,111
NO FORK-CROW RIVER WTRSHD	79,498	0	79,498	MORRIS TWP TIF	0	25,165	25,165
CLEARWATER RIVER WTRSHED	22,252	0	22,252	TOTAL	<u>5,512</u>	<u>122,069</u>	<u>127,581</u>
SAUK RIVER WATERSHED	122,714	0	122,714	SWIFT			
SOUTH TWO RIVERS WTRSHED	23,091	0	23,091	UPPER MN RIVER WATERSHED	3,992	0	3,992
ST CLOUD HRA	47,485	0	47,485	UPPER MINN VALLEY RDC	24,188	0	24,188
STEARNS COUNTY HRA	143,359	0	143,359	TORNING TIF	0	10,752	10,752
GLACIAL RIDGE HOSPITAL	6,514	0	6,514	APPLETON TIF	0	82,488	82,488
ST JOSEPH CITY TIF	0	3,082	3,082	BENSON TIF	0	211,550	211,550
ST AUGUSTA TIF	0	244	244	TOTAL	<u>28,180</u>	<u>304,790</u>	<u>332,970</u>
ST CLOUD METRO TRANSIT	445,989	0	445,989				
KIMBALL TIF	0	20,400	20,400				
BROOTEN TIF	0	20,586	20,586				
COLD SPRING TIF	0	153,597	153,597				
SARTELL TIF	0	23,958	23,958				
ST CLOUD TIF	0	3,699,113	3,699,113				
ALBANY TIF	0	133,099	133,099				
STEARNS COUNTY HRA TIF	0	40,473	40,473				

TABLE 39
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1996

	<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>		<u>GENERAL</u>	<u>DEBT</u>	<u>TOTAL</u>
<u>TODD</u>				<u>WASECA</u>			
SAUK RIVER WATERSHED	7,075	0	7,075	REGION 9 REG DEV COMM	20,561	0	20,561
REGION 5 REG DEV COMM	9,491	0	9,491	WASECA TIF	0	18,207	18,207
LONG PRAIRIE TIF	0	309,160	309,160	WALDORF TIF	0	2,935	2,935
STAPLES TIF	0	20,108	20,108	TOTAL	20,561	21,142	41,703
BROWERVILLE TIF	0	23,020	23,020	<u>WASHINGTON</u>			
TOTAL	16,566	352,288	368,854	CARNELIAN-MARINE WTRSHD	42,201	0	42,201
<u>TRAVERSE</u>				SOUTH WASHINGTON WATERSHD	111,948	0	111,948
BOIS DE SIOUX WATERSHED	26,199	0	26,199	RAMSEY-WASHINGTON METRO	305,301	0	305,301
UPPER MN RIVER WATERSHED	6,953	0	6,953	RICE CREEK WATERSHED DIST	63,100	0	63,100
BROWNS VALLEY TIF	0	24,189	24,189	VALLEY BRANCH WATERSHED	603,189	247,082	850,271
WHEATON TIF	0	684	684	HASINGS HRA	111	0	111
TOTAL	33,152	24,873	58,025	WASHINGTON COUNTY HRA	703,116	0	703,116
<u>WABASHA</u>				DIST MEMORIAL HOSPITAL	113,524	0	113,524
BEAR VALLEY WATERSHED	1,225	0	1,225	METRO COUNCIL	725,344	170,807	896,151
SE MN MULTI COUNTY HRA	56,622	0	56,622	METRO MOSQUITO CONTROL	297,157	0	297,157
LAKE CITY TIF	0	281,150	281,150	REG TRANSIT BOARD AREA	127,017	0	127,017
PLAINVIEW TIF	0	230,788	230,788	REG TRANSIT BOARD DIST	2,342,452	674,000	3,016,452
WABASHA TIF	0	113,370	113,370	FOREST LAKE TIF	0	845,238	845,238
MAZEPPA TIF	0	3,405	3,405	WASHINGTON CO TIF	0	676,933	676,933
TOTAL	57,847	628,713	686,560	MAHTOMEDI TIF	0	127,714	127,714
<u>WADENA</u>				WOODBURY TIF	0	2,120,437	2,120,437
WADENA HRA	8,102	0	8,102	ST PAUL PARK TIF	0	326,579	326,579
REGION 5 REG DEV COMM	5,697	0	5,697	STILLWATER TIF	0	1,993,612	1,993,612
WADENA TIF	0	68,034	68,034	NEWPORT TIF	0	673,972	673,972
MENAHGA TIF	0	20,566	20,566	COTTAGE GROVE TIF	0	703,966	703,966
VERNDALE TIF	0	37,416	37,416	OAKDALE TIF	0	1,517,197	1,517,197
TOTAL	13,799	126,016	139,815	OAK PARK HTS TIF	0	192,463	192,463
				BAYPORT TIF	0	237,758	237,758
				AFTON TIF	0	5,445	5,445
				TOTAL	5,434,460	10,513,203	15,947,663

TABLE 39
SPECIAL TAXING DISTRICT LEVIES BY MAJOR PURPOSE
TAXES PAYABLE 1996

	GENERAL	DEBT	TOTAL		GENERAL	DEBT	TOTAL
WATONWAN				YELLOW MEDICINE			
REGION 9 REG DEV COMM	13,486	0	13,486	LAC QUI PARLE-YELLOW BANK	13,833	0	13,833
MADelia TIF	0	102,882	102,882	YELLOW MEDICINE RIVER	17,777	0	17,777
ST JAMES TIF	0	221,269	221,269	UPPER MINN VALLEY RDC	29,203	0	29,203
TOTAL	13,486	324,151	337,637	GRANITE FALLS TIF	0	137,006	137,006
WILKIN				CLARKSFIELD TIF	0	10,380	10,380
BUFFALO-RED RIVER WTRSHED	19,780	0	19,780	CANBY TIF	0	7,537	7,537
BOIS DE SIOUX WATERSHED	51,795	0	51,795	TOTAL	60,813	154,923	215,736
BRECKENRIDGE TIF	0	31,739	31,739	STATEWIDE TOTAL			
TOTAL	71,575	31,739	103,314		101,038,008	305,994,656	407,032,664
WINONA							
STOCKTON-ROLLINGSTONE WS	5,003	0	5,003				
SE MN MULTI COUNTY HRA	78,303	0	78,303				
WINONA PORT AUTHORITY	0	101,181	101,181				
WINONA PORT AUTH TIF	0	825,191	825,191				
ST CHARLES TIF	0	68,984	68,984				
GOODVIEW TIF	0	501,088	501,088				
LEWISTON TIF	0	59,680	59,680				
TOTAL	83,306	1,556,124	1,639,430				
WRIGHT							
CLEARWATER RIVER WTRSHED	62,327	0	62,327				
MONTICELLO-BIG LAKE HOSP	505,049	0	505,049				
ALBERTVILLE TIF	0	132,677	132,677				
MONTICELLO TIF	0	628,185	628,185				
DELANO TIF	0	139,578	139,578				
BUFFALO TIF	0	1,397,667	1,397,667				
COKATO TIF	0	186,031	186,031				
ANNANDALE TIF	0	325,529	325,529				
MONTROSE TIF	0	14,119	14,119				
ROCKFORD TIF	0	238,091	238,091				
MAPLE LAKE TIF	0	120,217	120,217				
HOWARD LAKE TIF	0	122,079	122,079				
ST MICHAEL TIF	0	85,923	85,923				
HANOVER TIF	0	25,732	25,732				
TOTAL	567,376	3,415,828	3,983,204				

SECTION IV

Part B: By Use Classification

ESTIMATED DISTRIBUTION OF THE GROSS TAX PAYABLE IN 1996 BY USE CLASS STATEWIDE

Total = \$4,539,797,316

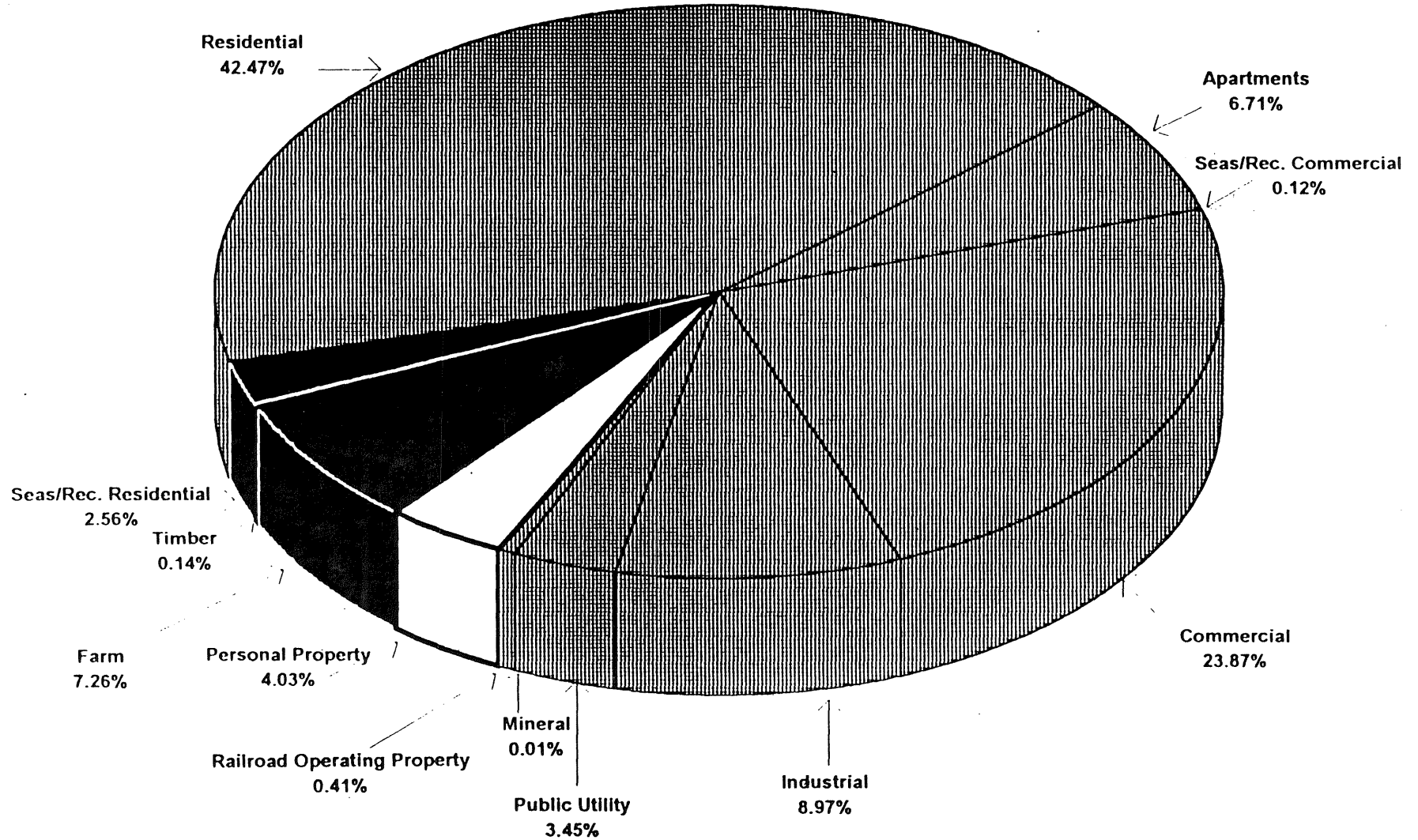
Real Property

Personal Property

 Agricultural \$452,263,512

 Non-Agricultural \$3,904,790,361

 Personal Property \$182,743,443



223

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

Figure 4

TABLE 40
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1996

	<u>AITKIN</u>	<u>ANOKA</u>	<u>BECKER</u>	<u>BELTRAMI</u>	<u>BENTON</u>	<u>BIG STONE</u>
AGRICULTURAL						
Farm						
Homestead	744,770	1,686,296	2,231,362	978,944	1,541,102	1,170,321
Non-homestead	319,467	568,581	1,022,350	312,146	319,317	1,321,062
Total	1,064,237	2,254,877	3,253,712	1,291,090	1,860,419	2,491,383
Timber	560,148	5,902	211,999	245,735	33,312	0
Seas/Rec. Residential	6,216,986	377,453	4,797,881	1,994,209	175,145	191,165
Total Agricultural	7,841,371	2,638,232	8,263,592	3,531,034	2,068,876	2,682,548
NON-AGRICULTURAL						
Residential						
Homestead	2,754,623	106,040,426	5,892,138	6,157,353	6,194,287	635,883
Non-homestead	245,144	7,705,244	1,060,998	1,176,532	692,377	121,266
Total	2,999,767	113,745,670	6,953,136	7,333,885	6,886,664	757,149
Apartments	137,505	14,884,093	528,992	909,876	3,293,541	52,019
Seas/Rec. Commercial	100,651	0	271,257	203,348	4,709	1,748
Commercial Land & Buildings	651,262	41,530,833	3,438,439	4,959,588	4,095,026	263,583
Industrial Land & Buildings	116,325	24,631,457	706,523	421,134	3,827,302	33,446
Public Utility	119,619	1,374,245	202,813	524,844	783,041	132,090
Mineral	0	0	0	0	0	0
Railroad Operating Property	122,467	950,353	229,846	126,549	265,684	127,633
Total Non-Agricultural	4,247,596	197,116,651	12,331,006	14,479,224	19,155,967	1,367,668
TOTAL REAL PROPERTY	12,088,967	199,754,883	20,594,598	18,010,258	21,224,843	4,050,216
TOTAL PERSONAL PROPERTY	416,542	8,512,887	568,290	1,831,706	1,247,876	189,549
TOTAL REAL & PERS. PROPERTY	12,505,509	208,267,770	21,162,888	19,841,964	22,472,719	4,239,765
	<u>BLUE EARTH</u>	<u>BROWN</u>	<u>CARLTON</u>	<u>CARVER</u>	<u>CASS</u>	<u>CHIPPEWA</u>
AGRICULTURAL						
Farm						
Homestead	4,573,513	3,585,874	838,089	3,289,770	613,001	2,964,240
Non-homestead	3,501,105	2,137,869	136,291	1,059,638	184,593	2,547,933
Total	8,074,618	5,723,743	974,380	4,349,408	797,594	5,512,173
Timber	0	0	282,826	0	269,206	0
Seas/Rec. Residential	80,331	0	794,125	222,730	11,635,667	104
Total Agricultural	8,154,949	5,723,743	2,051,331	4,572,138	12,702,467	5,512,277
NON-AGRICULTURAL						
Residential						
Homestead	10,718,222	5,530,302	7,129,782	38,347,598	6,154,120	2,047,522
Non-homestead	1,682,187	692,027	722,218	3,359,020	614,688	344,033
Total	12,400,409	6,222,329	7,852,000	41,706,618	6,768,808	2,391,555
Apartments	3,479,197	406,503	421,285	2,886,377	146,295	262,149
Seas/Rec. Commercial	9,211	0	14,450	4,849	912,051	0
Commercial Land & Buildings	11,717,199	3,177,806	1,842,431	9,482,525	2,096,698	1,491,861
Industrial Land & Buildings	2,523,856	1,590,989	3,914,190	11,757,780	11,822	441,213
Public Utility	1,900,047	58,711	2,608,775	601,755	596,497	720,070
Mineral	0	0	0	0	0	0
Railroad Operating Property	120,909	78,339	348,397	43,696	177,792	96,779
Total Non-Agricultural	32,150,828	11,534,677	17,001,528	66,483,959	10,719,290	5,403,627
TOTAL REAL PROPERTY	40,305,777	17,258,420	19,052,859	71,056,097	23,421,757	10,915,904
TOTAL PERSONAL PROPERTY	1,614,816	188,982	2,695,761	1,955,739	2,507,146	445,869
TOTAL REAL & PERS. PROPERTY	41,920,593	17,447,402	21,748,620	73,011,836	25,928,903	11,361,773

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ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
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	<u>CHISAGO</u>	<u>CLAY</u>	<u>CLEARWATER</u>	<u>COOK</u>	<u>COTTONWOOD</u>	<u>CROW WING</u>
AGRICULTURAL						
Farm						
Homestead	2,569,351	3,671,081	751,501	9,793	3,065,046	716,540
Non-homestead	503,059	3,322,705	245,354	296	2,830,826	124,749
Total	3,072,410	6,993,786	996,855	10,089	5,895,872	841,289
Timber	3,549	2,843	93,430	42,849	0	491,332
Seas/Rec. Residential	1,048,718	55,122	266,773	3,658,436	8,259	16,234,101
Total Agricultural	4,124,677	7,051,751	1,357,058	3,711,374	5,904,131	17,566,722
NON-AGRICULTURAL						
Residential						
Homestead	12,086,822	10,611,935	652,790	1,394,834	1,521,512	12,991,419
Non-homestead	1,292,895	1,125,918	142,379	165,226	297,623	1,671,020
Total	13,379,717	11,737,853	795,169	1,560,060	1,819,135	14,662,439
Apartments	1,141,670	2,857,915	105,348	55,160	140,215	1,148,832
Seas/Rec. Commercial	40,632	3,606	2,538	151,339	0	909,291
Commercial Land & Buildings	3,313,444	6,235,532	431,880	864,894	933,297	8,496,086
Industrial Land & Buildings	813,702	1,915,174	0	0	539,740	1,133,553
Public Utility	1,104,004	59,238	2,880,730	20,189	43,568	502,165
Mineral	0	0	0	0	0	6,200
Railroad Operating Property	70,608	619,176	80,678	13,902	28,310	193,881
Total Non-Agricultural	19,877,851	23,428,494	4,296,343	2,665,544	3,504,265	27,052,447
TOTAL REAL PROPERTY	24,002,528	30,480,245	5,653,401	6,376,918	9,408,396	44,619,169
TOTAL PERSONAL PROPERTY	1,890,241	784,198	2,170,707	190,882	1,292,216	1,478,684
TOTAL REAL & PERS. PROPERTY	25,892,769	31,264,443	7,824,108	6,567,800	10,700,612	46,097,853
	<u>DAKOTA</u>	<u>DODGE</u>	<u>DOUGLAS</u>	<u>FARIBAUT</u>	<u>FILLMORE</u>	<u>FREEBORN</u>
AGRICULTURAL						
Farm						
Homestead	3,079,015	2,641,046	1,462,325	3,958,660	3,365,757	3,911,598
Non-homestead	1,787,150	1,288,740	532,967	4,218,973	1,615,015	2,655,368
Total	4,866,165	3,929,786	1,995,292	8,177,633	4,980,772	6,566,966
Timber	1,204	0	1,946	0	30	0
Seas/Rec. Residential	74,803	0	4,526,873	23,264	49,094	5,899
Total Agricultural	4,942,172	3,929,786	6,524,111	8,200,897	5,029,896	6,572,865
NON-AGRICULTURAL						
Residential						
Homestead	161,528,634	3,502,457	8,042,781	2,014,174	2,763,300	5,651,746
Non-homestead	12,841,139	432,072	1,161,652	440,572	647,437	721,827
Total	174,369,773	3,934,529	9,204,433	2,454,746	3,410,737	6,373,573
Apartments	25,775,852	266,360	955,366	149,609	302,226	640,159
Seas/Rec. Commercial	0	0	238,260	0	2,996	498
Commercial Land & Buildings	76,907,581	1,077,069	5,643,405	1,048,145	1,688,942	2,901,923
Industrial Land & Buildings	38,376,242	552,609	696,637	1,285,598	287,871	1,946,666
Public Utility	11,495,528	44,403	350,037	134,747	180,861	325,119
Mineral	0	0	0	0	0	0
Railroad Operating Property	365,721	36,640	28,805	64,493	0	77,045
Total Non-Agricultural	327,290,697	5,911,610	17,116,943	5,137,338	5,873,633	12,264,983
TOTAL REAL PROPERTY	332,232,869	9,841,396	23,641,054	13,338,235	10,903,529	18,837,848
TOTAL PERSONAL PROPERTY	12,303,669	446,744	490,573	393,777	587,846	1,412,715
TOTAL REAL & PERS. PROPERTY	344,536,538	10,288,140	24,131,627	13,732,012	11,491,375	20,250,563

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	<u>GOODHUE</u>	<u>GRANT</u>	<u>HENNEPIN</u>	<u>HOUSTON</u>	<u>HUBBARD</u>	<u>ISANTI</u>
AGRICULTURAL						
Farm						
Homestead	4,266,599	1,887,573	2,636,170	2,049,079	530,023	2,681,331
Non-homestead	1,541,649	1,590,601	1,858,184	501,271	228,103	469,651
Total	5,808,248	3,478,174	4,494,354	2,550,350	758,126	3,150,982
Timber	24,364	0	3,050	507	205,821	21,607
Seas/Rec. Residential	241,880	222,939	1,976,231	67,549	4,453,404	594,916
Total Agricultural	6,074,492	3,701,113	6,473,635	2,618,406	5,417,351	3,767,505
NON-AGRICULTURAL						
Residential						
Homestead	10,830,380	774,150	622,435,292	4,055,561	3,330,582	7,710,818
Non-homestead	1,495,907	134,772	66,896,688	581,904	465,224	822,817
Total	12,326,287	908,922	689,331,980	4,637,465	3,795,806	8,533,635
Apartments	1,464,332	60,577	133,125,341	299,214	167,710	873,075
Seas/Rec. Commercial	48,240	3,990	0	6,424	311,907	13,884
Commercial Land & Buildings	5,929,808	516,839	506,068,182	1,295,283	1,780,932	3,190,841
Industrial Land & Buildings	2,987,851	0	174,583,598	79,167	669,610	525,217
Public Utility	24,318,821	52,604	13,399,736	75,699	319,919	372,969
Mineral	0	0	0	0	0	0
Railroad Operating Property	69,303	65,490	2,854,430	12,453	21,408	103,656
Total Non-Agricultural	47,144,642	1,608,422	1,519,363,267	6,405,705	7,067,519	13,613,277
TOTAL REAL PROPERTY	53,219,134	5,309,535	1,525,836,902	9,024,111	12,484,870	17,380,782
TOTAL PERSONAL PROPERTY	1,129,677	383,950	41,464,247	495,918	1,111,488	585,059
TOTAL REAL & PERS. PROPERTY	54,348,811	5,693,485	1,567,301,149	9,520,029	13,596,358	17,965,841
	<u>ITASCA</u>	<u>JACKSON</u>	<u>KANABEC</u>	<u>KANDIYOHI</u>	<u>KITTSOON</u>	<u>KOOCHICHING</u>
AGRICULTURAL						
Farm						
Homestead	409,731	3,759,742	1,170,351	3,220,209	1,619,955	261,111
Non-homestead	55,519	4,283,236	270,386	2,367,402	2,080,195	84,661
Total	465,250	8,042,978	1,440,737	5,587,611	3,700,150	345,772
Timber	604,967	0	161,990	13,172	26,691	106,143
Seas/Rec. Residential	4,883,141	55,556	758,130	2,837,891	33,793	630,149
Total Agricultural	5,953,358	8,098,534	2,360,857	8,438,674	3,760,634	1,082,064
NON-AGRICULTURAL						
Residential						
Homestead	9,826,429	1,323,656	2,126,128	10,404,177	453,661	2,605,725
Non-homestead	876,023	333,149	538,692	1,311,482	130,254	320,308
Total	10,702,452	1,656,805	2,664,820	11,715,659	583,915	2,926,033
Apartments	820,246	124,160	224,302	1,500,277	63,227	183,028
Seas/Rec. Commercial	265,306	3,724	22,502	63,120	564	31,818
Commercial Land & Buildings	4,391,459	990,668	1,017,777	6,187,240	330,918	1,027,396
Industrial Land & Buildings	2,835,693	574,324	384,293	1,354,154	4,365	3,885,284
Public Utility	14,453,677	248,815	18,484	194,874	1,066,294	273,636
Mineral	24,900	0	0	0	0	0
Railroad Operating Property	227,639	29,479	44,593	369,064	121,405	266,939
Total Non-Agricultural	33,721,372	3,627,975	4,376,771	21,384,388	2,170,688	8,594,134
TOTAL REAL PROPERTY	39,674,730	11,726,509	6,737,628	29,823,062	5,931,322	9,676,198
TOTAL PERSONAL PROPERTY	4,089,636	674,866	133,314	708,527	1,532,908	390,640
TOTAL REAL & PERS. PROPERTY	43,764,366	12,401,375	6,870,942	30,531,589	7,464,230	10,066,838

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ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
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	<u>LAC QUI PARLE</u>	<u>LAKE</u>	<u>LAKE OF THE WOODS</u>	<u>LE SUEUR</u>	<u>LINCOLN</u>	<u>LYON</u>
AGRICULTURAL						
Farm						
Homestead	2,134,010	7,684	303,695	2,532,815	1,223,919	2,543,042
Non-homestead	1,836,988	573	171,260	1,099,148	1,070,696	2,241,468
Total	3,970,998	8,257	474,955	3,631,963	2,294,615	4,784,510
Timber	0	545,645	131,927	0	0	0
Seas/Rec. Residential	2,336	1,798,208	773,254	969,771	110,370	5,922
Total Agricultural	3,973,334	2,352,110	1,380,136	4,601,734	2,404,985	4,790,432
NON-AGRICULTURAL						
Residential						
Homestead	669,325	2,914,528	712,075	6,271,818	617,244	4,500,129
Non-homestead	158,594	468,062	107,997	610,336	148,223	679,336
Total	827,919	3,382,590	820,072	6,882,154	765,467	5,179,465
Apartments	69,583	99,538	43,542	397,317	49,907	1,435,965
Seas/Rec. Commercial	1,757	142,849	141,456	72,077	1,297	0
Commercial Land & Buildings	323,062	789,856	312,325	1,342,625	247,359	3,387,205
Industrial Land & Buildings	500,361	251,673	202,951	1,645,393	77,158	2,412,133
Public Utility	60,755	279,476	36,112	218,726	121,720	227,779
Mineral	0	0	0	0	0	0
Railroad Operating Property	37,725	312,119	43,358	74,922	32,925	168,302
Total Non-Agricultural	1,821,162	5,258,101	1,599,816	10,633,214	1,295,833	12,810,849
TOTAL REAL PROPERTY	5,794,496	7,610,211	2,979,952	15,234,948	3,700,818	17,601,281
TOTAL PERSONAL PROPERTY	266,912	351,606	88,060	635,343	1,149,709	1,264,177
TOTAL REAL & PERS. PROPERTY	6,061,408	7,961,817	3,068,012	15,870,291	4,850,527	18,865,458
	<u>MAHNOMEN</u>	<u>MARSHALL</u>	<u>MARTIN</u>	<u>MCLEOD</u>	<u>MEEKER</u>	<u>MILLE LACS</u>
AGRICULTURAL						
Farm						
Homestead	870,192	2,025,281	3,096,360	2,638,103	2,477,065	1,376,625
Non-homestead	636,928	2,530,906	3,867,596	1,145,887	1,271,264	276,433
Total	1,507,120	4,556,187	6,963,956	3,783,990	3,748,329	1,653,058
Timber	59,193	35,027	0	0	0	43,628
Seas/Rec. Residential	314,338	37,201	25,249	16,685	1,261,858	2,407,379
Total Agricultural	1,880,651	4,628,415	6,989,205	3,800,675	5,010,187	4,104,065
NON-AGRICULTURAL						
Residential						
Homestead	572,270	744,666	3,246,503	9,003,770	4,112,097	4,371,660
Non-homestead	122,509	172,153	631,807	801,347	604,438	698,425
Total	694,779	916,819	3,878,310	9,805,117	4,716,535	5,070,085
Apartments	75,885	66,985	329,330	1,263,823	327,844	484,092
Seas/Rec. Commercial	14,820	0	1,355	0	6,101	196,841
Commercial Land & Buildings	1,190,861	508,160	2,270,798	3,827,142	1,555,976	2,218,102
Industrial Land & Buildings	0	3,353	1,003,884	2,391,974	665,677	427,643
Public Utility	40,869	639,414	1,184,377	66,598	92,876	192,949
Mineral	0	0	0	0	0	0
Railroad Operating Property	34,807	131,177	64,856	41,507	107,392	0
Total Non-Agricultural	2,052,021	2,265,908	8,732,910	17,396,161	7,472,401	8,589,712
TOTAL REAL PROPERTY	3,932,672	6,894,323	15,722,115	21,196,836	12,482,588	12,693,777
TOTAL PERSONAL PROPERTY	252,593	2,050,748	1,522,066	331,763	664,716	661,846
TOTAL REAL & PERS. PROPERTY	4,185,265	8,945,071	17,244,181	21,528,599	13,147,304	13,355,623

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ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
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	<u>MORRISON</u>	<u>MOWER</u>	<u>MURRAY</u>	<u>NICOLLET</u>	<u>NOBLES</u>	<u>NORMAN</u>
AGRICULTURAL						
Farm						
Homestead	2,660,195	3,982,312	2,357,356	3,412,571	2,724,516	2,089,172
Non-homestead	535,711	2,515,835	2,619,184	1,427,037	3,256,944	2,796,316
Total	3,195,906	6,498,147	4,976,540	4,839,608	5,981,460	4,885,488
Timber	19,401	0	0	8,289	0	2,713
Seas/Rec. Residential	2,254,785	8,042	329,038	27,281	1,698	0
Total Agricultural	5,470,092	6,506,189	5,305,578	4,875,178	5,983,158	4,888,201
NON-AGRICULTURAL						
Residential						
Homestead	5,050,304	7,291,409	1,071,153	7,938,955	3,392,563	797,741
Non-homestead	783,823	681,571	202,442	877,585	591,505	173,443
Total	5,834,127	7,972,980	1,273,595	8,816,540	3,984,068	971,184
Apartments	612,060	724,468	96,245	1,014,654	657,097	92,717
Seas/Rec. Commercial	53,153	10,696	0	0	0	0
Commercial Land & Buildings	2,490,067	3,266,073	506,727	2,100,886	2,454,003	534,349
Industrial Land & Buildings	435,637	2,421,259	154,430	1,982,168	1,069,781	0
Public Utility	856,055	289,081	48,728	127,874	57,037	134,696
Mineral	0	0	0	0	0	0
Railroad Operating Property	225,501	23,042	0	0	40,547	86,283
Total Non-Agricultural	10,506,600	14,707,599	2,079,725	14,042,122	8,262,533	1,819,229
TOTAL REAL PROPERTY	15,976,692	21,213,788	7,385,303	18,917,300	14,245,691	6,707,430
TOTAL PERSONAL PROPERTY	1,290,879	792,278	693,591	512,045	257,186	250,300
TOTAL REAL & PERS. PROPERTY	17,267,571	22,006,066	8,078,894	19,429,345	14,502,877	6,957,730
	<u>OLMSTED</u>	<u>OTTER TAIL</u>	<u>PENNINGTON</u>	<u>PINE</u>	<u>PIPESTONE</u>	<u>POLK</u>
AGRICULTURAL						
Farm						
Homestead	4,240,102	3,594,782	977,576	1,626,883	1,620,253	4,254,649
Non-homestead	1,486,553	1,678,438	645,054	395,472	1,750,017	6,550,018
Total	5,726,655	5,273,220	1,622,630	2,022,355	3,370,270	10,804,667
Timber	0	162,524	0	72,409	0	0
Seas/Rec. Residential	62,161	8,355,032	4,065	3,378,525	1,234	750,414
Total Agricultural	5,788,816	13,790,776	1,626,695	5,473,289	3,371,504	11,555,081
NON-AGRICULTURAL						
Residential						
Homestead	39,200,607	9,308,888	1,979,948	3,696,903	1,366,014	4,843,795
Non-homestead	5,103,719	1,320,078	307,002	902,181	253,219	701,624
Total	44,304,326	10,628,966	2,286,950	4,599,084	1,619,233	5,545,419
Apartments	5,967,121	996,041	355,859	404,629	104,264	866,951
Seas/Rec. Commercial	18,829	302,360	0	79,092	273	0
Commercial Land & Buildings	32,880,115	4,624,284	1,408,932	2,925,994	679,190	2,750,181
Industrial Land & Buildings	4,604,662	839,637	366,684	142,941	517,671	1,251,425
Public Utility	638,082	2,172,386	93,980	375,650	143,957	414,510
Mineral	0	0	0	0	0	0
Railroad Operating Property	101,009	260,416	60,210	290,329	110,826	610,556
Total Non-Agricultural	88,514,144	19,824,090	4,572,615	8,817,719	3,175,414	11,439,042
TOTAL REAL PROPERTY	94,302,960	33,614,866	6,199,310	14,291,008	6,546,918	22,994,123
TOTAL PERSONAL PROPERTY	1,717,192	1,219,424	1,296,925	1,147,823	376,263	1,798,677
TOTAL REAL & PERS. PROPERTY	96,020,152	34,834,290	7,496,235	15,438,831	6,923,181	24,792,800

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	<u>POPE</u>	<u>RAMSEY</u>	<u>RED LAKE</u>	<u>REDWOOD</u>	<u>RENVILLE</u>	<u>RICE</u>
AGRICULTURAL						
Farm						
Homestead	1,626,665	48,404	482,735	3,893,644	4,963,998	3,737,308
Non-homestead	1,009,237	194,237	448,010	4,241,647	3,962,156	1,350,868
Total	2,635,902	242,641	930,745	8,135,291	8,926,154	5,088,176
Timber	5,580	0	3,160	0	0	0
Seas/Rec. Residential	1,052,323	233,858	0	442	17,754	530,678
Total Agricultural	3,693,805	476,499	933,905	8,135,733	8,943,908	5,618,854
NON-AGRICULTURAL						
Residential						
Homestead	1,848,746	205,974,067	295,159	2,378,114	2,012,749	13,631,087
Non-homestead	377,689	19,930,349	39,777	397,971	354,072	1,516,121
Total	2,226,435	225,904,416	334,936	2,776,085	2,366,821	15,147,208
Apartments	231,746	52,888,598	47,025	315,613	276,685	1,755,853
Seas/Rec. Commercial	23,555	0	887	0	0	19,622
Commercial Land & Buildings	815,099	145,533,432	136,309	1,732,143	943,085	6,466,292
Industrial Land & Buildings	164,536	48,834,037	14,791	697,672	1,565,762	1,380,558
Public Utility	94,225	6,281,827	255,943	102,853	280,547	392,798
Mineral	0	0	0	0	0	0
Railroad Operating Property	54,662	1,945,151	24,353	35,041	34,750	81,920
Total Non-Agricultural	3,610,308	481,387,461	814,244	5,659,407	5,467,650	25,244,251
TOTAL REAL PROPERTY	7,304,113	481,863,960	1,748,149	13,795,140	14,411,558	30,863,105
TOTAL PERSONAL PROPERTY	652,847	26,556,277	825,043	262,260	468,457	1,389,057
TOTAL REAL & PERS. PROPERTY	7,956,960	508,420,237	2,573,192	14,057,400	14,880,015	32,252,162
	<u>ROCK</u>	<u>ROSEAU</u>	<u>SCOTT</u>	<u>SHERBURNE</u>	<u>SIBLEY</u>	<u>ST. LOUIS</u>
AGRICULTURAL						
Farm						
Homestead	1,779,596	1,856,803	4,071,544	2,244,727	3,586,964	625,922
Non-homestead	2,261,902	907,312	1,054,123	482,572	2,214,727	68,965
Total	4,041,498	2,764,115	5,125,667	2,727,299	5,801,691	694,887
Timber	0	46,696	0	93	0	1,624,662
Seas/Rec. Residential	0	170,668	316,290	760,942	513	10,508,827
Total Agricultural	4,041,498	2,981,479	5,441,957	3,488,334	5,802,204	12,828,376
NON-AGRICULTURAL						
Residential						
Homestead	1,302,041	1,897,717	37,549,149	12,733,449	2,377,296	52,350,101
Non-homestead	213,636	286,359	3,608,659	1,506,783	405,822	6,482,186
Total	1,515,677	2,184,076	41,157,808	14,240,232	2,783,118	58,832,287
Apartments	100,547	311,022	2,416,537	2,135,457	186,413	6,993,653
Seas/Rec. Commercial	0	7,940	36,816	67,162	5,236	413,693
Commercial Land & Buildings	769,287	1,423,189	9,990,653	5,287,015	684,114	24,092,388
Industrial Land & Buildings	298,933	1,356,750	10,016,586	2,376,593	772,803	7,808,553
Public Utility	60,781	764,275	1,502,382	23,037,331	114,498	8,688,289
Mineral	0	0	0	0	0	235,195
Railroad Operating Property	40,456	138,060	144,256	182,556	0	2,851,125
Total Non-Agricultural	2,785,681	6,185,312	65,265,038	47,326,346	4,546,182	109,915,183
TOTAL REAL PROPERTY	6,827,179	9,166,791	70,706,995	50,814,680	10,348,386	122,743,559
TOTAL PERSONAL PROPERTY	95,909	498,721	2,061,883	1,347,681	296,727	11,159,282
TOTAL REAL & PERS. PROPERTY	6,923,088	9,665,512	72,768,878	52,162,361	10,645,113	133,902,841

TABLE 40
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1996

	<u>STEARNS</u>	<u>STEELE</u>	<u>STEVENS</u>	<u>SWIFT</u>	<u>TODD</u>	<u>TRAVERSE</u>
AGRICULTURAL						
Farm						
Homestead	4,934,944	2,537,100	1,721,378	2,174,500	2,119,227	1,469,179
Non-homestead	1,294,778	1,174,878	1,577,630	1,903,804	531,948	2,076,895
Total	6,229,722	3,711,978	3,299,008	4,078,304	2,651,175	3,546,074
Timber	0	0	0	0	6,734	0
Seas/Rec. Residential	2,722,367	55,005	15,633	3,388	2,100,719	57,919
Total Agricultural	8,952,089	3,766,983	3,314,641	4,081,692	4,758,628	3,603,993
NON-AGRICULTURAL						
Residential						
Homestead	28,770,607	7,449,570	1,202,276	1,189,501	3,312,851	416,166
Non-homestead	3,075,451	775,081	269,144	223,346	591,320	101,624
Total	31,846,058	8,224,651	1,471,420	1,412,847	3,904,171	517,790
Apartments	7,099,041	888,654	198,773	141,180	251,792	66,441
Seas/Rec. Commercial	116,047	1,342	1,181	0	65,328	22
Commercial Land & Buildings	24,777,237	3,868,826	1,015,010	744,358	1,560,682	217,694
Industrial Land & Buildings	6,644,985	3,103,002	71,258	109,455	225,281	79,711
Public Utility	535,275	388,780	58,057	241,601	199,490	94,700
Mineral	0	0	0	0	0	0
Railroad Operating Property	316,096	88,740	137,030	163,354	174,883	27,090
Total Non-Agricultural	71,334,739	16,563,995	2,952,729	2,812,795	6,381,627	1,003,448
TOTAL REAL PROPERTY	80,286,828	20,330,978	6,267,370	6,894,487	11,140,255	4,607,441
TOTAL PERSONAL PROPERTY	2,788,892	683,947	476,637	590,681	736,116	242,479
TOTAL REAL & PERS. PROPERTY	83,075,720	21,014,925	6,744,007	7,485,168	11,876,371	4,849,920
	<u>WABASHA</u>	<u>WADENA</u>	<u>WASECA</u>	<u>WASHINGTON</u>	<u>WATONWAN</u>	<u>WILKIN</u>
AGRICULTURAL						
Farm						
Homestead	2,572,010	831,350	3,120,404	2,994,166	2,593,474	1,778,875
Non-homestead	691,957	305,052	1,769,240	1,592,280	1,926,244	2,561,441
Total	3,263,967	1,136,402	4,889,644	4,586,446	4,519,718	4,340,316
Timber	5,212	15,159	0	42,257	0	0
Seas/Rec. Residential	545,240	312,213	65,291	1,283,907	31,240	0
Total Agricultural	3,814,419	1,463,774	4,954,935	5,912,610	4,550,958	4,340,316
NON-AGRICULTURAL						
Residential						
Homestead	5,163,236	1,968,751	3,829,243	98,689,079	1,374,482	810,549
Non-homestead	788,322	447,744	557,376	8,410,012	263,899	96,953
Total	5,951,558	2,416,495	4,386,619	107,099,091	1,638,381	907,502
Apartments	347,498	220,224	511,727	5,912,449	175,059	78,648
Seas/Rec. Commercial	34,418	3,227	2,284	34,252	0	0
Commercial Land & Buildings	2,151,378	1,301,330	1,517,158	31,803,486	844,811	408,763
Industrial Land & Buildings	464,961	259,894	932,110	5,020,235	937,737	0
Public Utility	165,158	395,639	183,450	5,850,137	49,850	20,463
Mineral	0	0	0	0	0	0
Railroad Operating Property	50,274	127,758	61,820	239,509	50,765	165,960
Total Non-Agricultural	9,165,245	4,724,567	7,595,168	155,959,159	3,696,603	1,581,336
TOTAL REAL PROPERTY	12,979,664	6,188,341	12,550,103	161,871,769	8,247,561	5,921,652
TOTAL PERSONAL PROPERTY	458,355	1,091,735	539,035	6,848,718	383,633	285,626
TOTAL REAL & PERS. PROPERTY	13,438,019	7,280,076	13,089,138	168,720,487	8,631,194	6,207,278

TABLE 40
ESTIMATED DISTRIBUTION OF THE GROSS TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1996

	<u>WINONA</u>	<u>WRIGHT</u>	<u>YELLOW MEDICINE</u>	<u>STATEWIDE TOTAL</u>	<u>PERCENT DISTRIBUTION</u>
AGRICULTURAL					
Farm					
Homestead	2,339,308	4,448,274	3,143,943	200,376,469	4.41%
Non-homestead	521,322	963,722	2,796,968	129,576,053	2.85%
Total	2,860,630	5,411,996	5,940,911	329,952,522	7.26%
Timber	5,051	0	0	6,249,983	0.14%
Seas/Rec. Residential	128,123	3,060,104	0	116,061,007	2.56%
Total Agricultural	2,993,804	8,472,100	5,940,911	452,263,512	9.96%
NON-AGRICULTURAL					
Residential					
Homestead	10,291,165	22,262,019	1,430,493	1,742,425,247	38.38%
Non-homestead	1,636,156	2,742,274	298,769	185,761,028	4.09%
Total	11,927,321	25,004,293	1,729,262	1,928,186,275	42.47%
Apartments	1,829,004	2,477,102	147,109	304,391,800	6.71%
Seas/Rec. Commercial	9,816	56,997	0	5,585,694	0.12%
Commercial Land & Buildings	5,305,785	7,812,193	634,000	1,083,446,781	23.87%
Industrial Land & Buildings	3,073,900	1,899,322	460,800	407,346,105	8.97%
Public Utility	272,218	16,486,978	120,958	156,710,814	3.45%
Mineral	0	0	0	266,295	0.01%
Railroad Operating Property	141,347	180,655	63,578	18,832,560	0.41%
Total Non-Agricultural	22,559,391	53,917,540	3,155,707	3,904,790,361	86.01%
TOTAL REAL PROPERTY	25,553,195	62,389,640	9,096,618	4,357,053,873	95.97%
TOTAL PERSONAL PROPERTY	921,454	1,705,018	467,206	182,743,443	4.03%
TOTAL REAL & PERS. PROPERTY	26,474,649	64,094,658	9,563,824	4,539,797,316	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	359	Hubbard	227
Cass	9,327	Pope	50
Chisago	14,074		
		Total	24,037

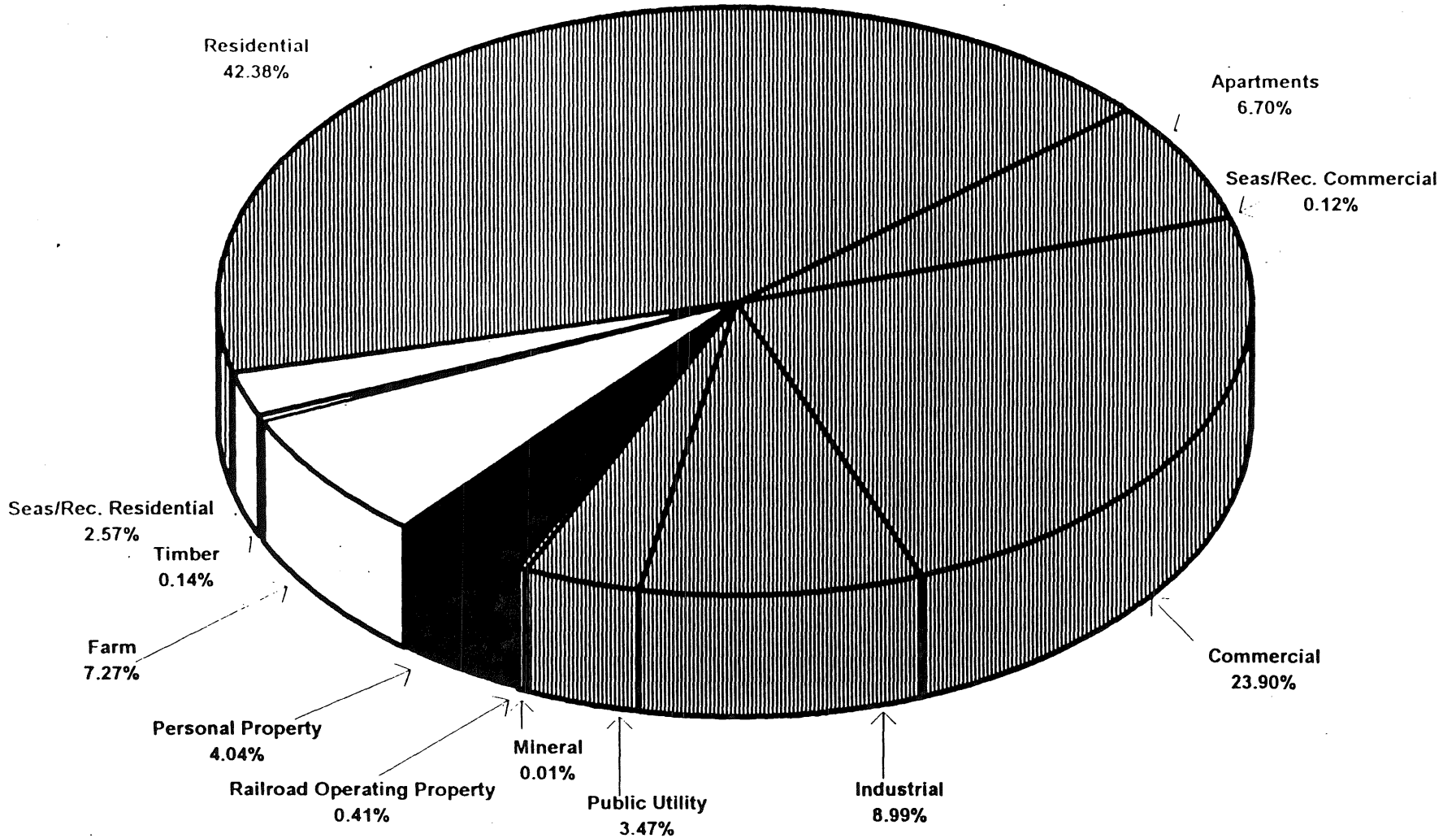
ESTIMATED DISTRIBUTION OF THE NET TAX PAYABLE IN 1996 BY USE CLASS STATEWIDE

Total = \$4,521,295,501

Real Property



Personal Property



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

Figure 5

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1996

	<u>AITKIN</u>	<u>ANOKA</u>	<u>BECKER</u>	<u>BELTRAMI</u>	<u>BENTON</u>	<u>BIG STONE</u>
AGRICULTURAL						
Farm						
Homestead	608,352	1,684,054	2,231,362	978,944	1,538,297	1,170,321
Non-homestead	319,467	566,146	1,022,350	312,146	318,667	1,321,062
Total	927,819	2,250,200	3,253,712	1,291,090	1,856,964	2,491,383
Timber	560,148	5,902	211,999	245,735	33,290	0
Seas/Rec. Residential	6,216,986	377,453	4,797,881	1,994,209	175,145	191,165
Total Agricultural	7,704,953	2,633,555	8,263,592	3,531,034	2,065,399	2,682,548
NON-AGRICULTURAL						
Residential						
Homestead	2,174,721	106,040,427	5,892,151	6,157,353	6,194,293	635,883
Non-homestead	245,144	7,705,244	1,060,998	1,176,532	692,377	121,266
Total	2,419,865	113,745,671	6,953,149	7,333,885	6,886,670	757,149
Apartments	137,505	14,884,093	528,992	909,876	3,293,541	52,019
Seas/Rec. Commercial	100,651	0	271,257	203,348	4,709	1,748
Commercial Land & Buildings	651,262	41,530,833	3,438,439	4,959,588	4,095,026	263,583
Industrial Land & Buildings	116,325	24,631,457	706,523	421,134	3,827,302	33,446
Public Utility	119,619	1,374,245	202,813	524,844	783,041	132,090
Mineral	0	0	0	0	0	0
Railroad Operating Property	122,467	950,353	229,846	126,549	265,684	127,633
Total Non-Agricultural	3,667,694	197,116,652	12,331,019	14,479,224	19,155,973	1,367,668
TOTAL REAL PROPERTY	11,372,647	199,750,207	20,594,611	18,010,258	21,221,372	4,050,216
TOTAL PERSONAL PROPERTY	416,542	8,512,887	568,290	1,831,706	1,247,876	189,549
TOTAL REAL & PERS. PROPERTY	11,789,189	208,263,094	21,162,901	19,841,964	22,469,248	4,239,765
	<u>BLUE EARTH</u>	<u>BROWN</u>	<u>CARLTON</u>	<u>CARVER</u>	<u>CASS</u>	<u>CHIPPEWA</u>
AGRICULTURAL						
Farm						
Homestead	4,573,513	3,585,874	837,696	3,178,284	613,001	2,964,240
Non-homestead	3,501,105	2,137,869	136,178	1,014,677	184,593	2,547,933
Total	8,074,618	5,723,743	973,874	4,192,961	797,594	5,512,173
Timber	0	0	282,615	0	269,206	0
Seas/Rec. Residential	80,331	0	794,125	222,730	11,635,667	104
Total Agricultural	8,154,949	5,723,743	2,050,614	4,415,691	12,702,467	5,512,277
NON-AGRICULTURAL						
Residential						
Homestead	10,718,229	5,530,305	7,129,780	38,347,598	6,154,128	2,047,523
Non-homestead	1,682,187	692,027	722,218	3,359,020	614,688	344,033
Total	12,400,416	6,222,332	7,851,998	41,706,618	6,768,816	2,391,556
Apartments	3,479,197	406,503	421,285	2,886,377	146,295	262,149
Seas/Rec. Commercial	9,211	0	14,450	4,849	912,051	0
Commercial Land & Buildings	11,717,199	3,177,806	1,842,431	9,482,525	2,096,698	1,491,861
Industrial Land & Buildings	2,523,856	1,590,989	3,914,190	11,757,780	11,822	441,213
Public Utility	1,900,047	58,711	2,608,775	601,755	596,497	720,070
Mineral	0	0	0	0	0	0
Railroad Operating Property	120,909	78,339	348,397	43,696	177,792	96,779
Total Non-Agricultural	32,150,835	11,534,680	17,001,526	66,483,959	10,719,298	5,403,628
TOTAL REAL PROPERTY	40,305,784	17,258,423	19,052,140	70,899,650	23,421,765	10,915,905
TOTAL PERSONAL PROPERTY	1,614,816	188,982	2,695,761	1,955,739	2,507,146	445,869
TOTAL REAL & PERS. PROPERTY	41,920,600	17,447,405	21,747,901	72,855,389	25,928,911	11,361,774

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1996

	<u>CHISAGO</u>	<u>CLAY</u>	<u>CLEARWATER</u>	<u>COOK</u>	<u>COTTONWOOD</u>	<u>CROW WING</u>
AGRICULTURAL						
Farm						
Homestead	2,559,700	3,671,081	751,501	7,196	3,065,046	666,289
Non-homestead	501,275	3,322,705	245,354	296	2,830,826	124,749
Total	3,060,975	6,993,786	996,855	7,492	5,895,872	791,038
Timber	3,533	2,843	93,430	42,849	0	491,332
Seas/Rec. Residential	1,048,718	55,122	266,773	3,658,436	8,259	16,234,101
Total Agricultural	4,113,226	7,051,751	1,357,058	3,708,777	5,904,131	17,516,471
NON-AGRICULTURAL						
Residential						
Homestead	12,086,817	10,612,258	652,790	1,027,788	1,521,511	12,184,938
Non-homestead	1,292,895	1,125,918	142,379	165,226	297,623	1,671,020
Total	13,379,712	11,738,176	795,169	1,193,014	1,819,134	13,855,958
Apartments	1,141,670	1,848,287	105,348	55,160	140,215	1,148,832
Seas/Rec. Commercial	40,632	3,606	2,538	151,339	0	909,291
Commercial Land & Buildings	3,313,444	3,860,567	431,880	864,894	933,297	8,496,086
Industrial Land & Buildings	813,702	1,143,375	0	0	539,740	1,133,553
Public Utility	1,104,004	58,629	2,880,730	20,189	43,568	502,165
Mineral	0	0	0	0	0	6,200
Railroad Operating Property	70,608	619,176	80,678	13,902	28,310	193,881
Total Non-Agricultural	19,877,846	19,271,816	4,296,343	2,298,498	3,504,264	26,245,966
TOTAL REAL PROPERTY	23,991,072	26,323,567	5,653,401	6,007,275	9,408,395	43,762,437
TOTAL PERSONAL PROPERTY	1,890,241	725,933	2,170,707	190,882	1,292,216	1,478,684
TOTAL REAL & PERS. PROPERTY	25,881,313	27,049,500	7,824,108	6,198,157	10,700,611	45,241,121
	<u>DAKOTA</u>	<u>DODGE</u>	<u>DOUGLAS</u>	<u>FARIBAULT</u>	<u>FILLMORE</u>	<u>FREEBORN</u>
AGRICULTURAL						
Farm						
Homestead	3,023,072	2,641,046	1,462,325	3,958,660	3,365,757	3,911,598
Non-homestead	1,747,636	1,288,740	532,967	4,218,973	1,615,015	2,655,368
Total	4,770,708	3,929,786	1,995,292	8,177,633	4,980,772	6,566,966
Timber	1,204	0	1,946	0	30	0
Seas/Rec. Residential	74,803	0	4,526,873	23,264	49,094	5,899
Total Agricultural	4,846,715	3,929,786	6,524,111	8,200,897	5,029,896	6,572,865
NON-AGRICULTURAL						
Residential						
Homestead	161,528,934	3,502,457	8,042,783	2,014,176	2,763,303	5,651,754
Non-homestead	12,841,139	432,072	1,161,652	440,572	647,437	721,827
Total	174,370,073	3,934,529	9,204,435	2,454,748	3,410,740	6,373,581
Apartments	25,775,852	266,360	955,366	149,609	302,226	640,159
Seas/Rec. Commercial	0	0	238,260	0	2,996	498
Commercial Land & Buildings	76,907,581	1,077,069	5,643,405	1,048,145	1,688,942	2,901,923
Industrial Land & Buildings	38,376,242	552,609	696,637	1,285,598	287,871	1,946,666
Public Utility	11,495,528	44,403	350,037	134,747	180,861	325,119
Mineral	0	0	0	0	0	0
Railroad Operating Property	365,721	36,640	28,805	64,493	0	77,045
Total Non-Agricultural	327,290,997	5,911,610	17,116,945	5,137,340	5,873,636	12,264,991
TOTAL REAL PROPERTY	332,137,712	9,841,396	23,641,056	13,338,237	10,903,532	18,837,856
TOTAL PERSONAL PROPERTY	12,303,669	446,744	490,573	393,777	587,846	1,412,715
TOTAL REAL & PERS. PROPERTY	344,441,381	10,288,140	24,131,629	13,732,014	11,491,378	20,250,571

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1996

	<u>GOODHUE</u>	<u>GRANT</u>	<u>HENNEPIN</u>	<u>HOUSTON</u>	<u>HUBBARD</u>	<u>ISANTI</u>
AGRICULTURAL						
Farm						
Homestead	4,266,599	1,879,564	2,619,520	2,049,079	530,023	2,681,331
Non-homestead	1,541,649	1,583,657	1,839,761	501,271	228,103	469,651
Total	5,808,248	3,463,221	4,459,281	2,550,350	758,126	3,150,982
Timber	24,364	0	3,050	507	205,821	21,607
Seas/Rec. Residential	241,880	222,939	1,976,231	67,549	4,453,404	594,916
Total Agricultural	6,074,492	3,686,160	6,438,562	2,618,406	5,417,351	3,767,505
NON-AGRICULTURAL						
Residential						
Homestead	10,830,379	774,146	622,435,285	4,055,559	3,330,584	7,710,821
Non-homestead	1,495,907	134,772	66,896,688	581,904	465,224	822,817
Total	12,326,286	908,918	689,331,973	4,637,463	3,795,808	8,533,638
Apartments	1,464,332	60,577	132,823,100	299,214	167,710	873,075
Seas/Rec. Commercial	48,240	3,990	0	6,424	311,907	13,884
Commercial Land & Buildings	5,929,808	516,839	506,068,182	1,295,283	1,780,932	3,190,841
Industrial Land & Buildings	2,987,851	0	174,583,598	79,167	669,610	525,217
Public Utility	24,318,821	52,604	13,399,736	75,699	319,919	372,969
Mineral	0	0	0	0	0	0
Railroad Operating Property	69,303	65,490	2,854,430	12,453	21,408	103,656
Total Non-Agricultural	47,144,641	1,608,418	1,519,061,019	6,405,703	7,067,521	13,613,280
TOTAL REAL PROPERTY	53,219,133	5,294,578	1,525,499,581	9,024,109	12,484,872	17,380,785
TOTAL PERSONAL PROPERTY	1,129,677	383,950	41,464,247	495,918	1,111,488	585,059
TOTAL REAL & PERS. PROPERTY	54,348,810	5,678,528	1,566,963,828	9,520,027	13,596,360	17,965,844
	<u>ITASCA</u>	<u>JACKSON</u>	<u>KANABEC</u>	<u>KANDIYOHI</u>	<u>KITTSOON</u>	<u>KOOCHICHING</u>
AGRICULTURAL						
Farm						
Homestead	255,840	3,759,742	1,170,351	3,219,607	1,619,955	255,143
Non-homestead	55,348	4,283,236	270,386	2,366,863	2,080,195	84,300
Total	311,188	8,042,978	1,440,737	5,586,470	3,700,150	339,443
Timber	603,353	0	161,990	13,172	26,691	105,735
Seas/Rec. Residential	4,883,141	55,556	758,130	2,837,891	33,793	630,149
Total Agricultural	5,797,682	8,098,534	2,360,857	8,437,533	3,760,634	1,075,327
NON-AGRICULTURAL						
Residential						
Homestead	6,821,287	1,323,657	2,126,127	10,404,176	453,662	2,604,445
Non-homestead	876,023	333,149	538,692	1,311,482	130,254	320,308
Total	7,697,310	1,656,806	2,664,819	11,715,658	583,916	2,924,753
Apartments	820,246	124,160	224,302	1,500,277	63,227	183,028
Seas/Rec. Commercial	265,306	3,724	22,502	63,120	564	31,818
Commercial Land & Buildings	4,391,459	990,668	1,017,777	6,187,240	330,918	1,027,396
Industrial Land & Buildings	2,835,693	574,324	384,293	1,354,154	4,365	3,885,284
Public Utility	14,453,677	248,815	18,484	194,874	1,066,294	273,636
Mineral	24,900	0	0	0	0	0
Railroad Operating Property	227,639	29,479	44,593	369,064	121,405	266,939
Total Non-Agricultural	30,716,230	3,627,976	4,376,770	21,384,387	2,170,689	8,592,854
TOTAL REAL PROPERTY	36,513,912	11,726,510	6,737,627	29,821,920	5,931,323	9,668,181
TOTAL PERSONAL PROPERTY	4,089,636	674,866	133,314	708,527	1,532,908	390,640
TOTAL REAL & PERS. PROPERTY	40,603,548	12,401,376	6,870,941	30,530,447	7,464,231	10,058,821

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1996

	<u>LAC QUI PARLE</u>	<u>LAKE</u>	<u>LAKE OF THE WOODS</u>	<u>LE SUEUR</u>	<u>LINCOLN</u>	<u>LYON</u>
AGRICULTURAL						
Farm						
Homestead	2,134,010	5,535	302,582	2,532,815	1,223,919	2,543,042
Non-homestead	1,836,988	573	170,696	1,099,148	1,070,696	2,241,468
Total	3,970,998	6,108	473,278	3,631,963	2,294,615	4,784,510
Timber	0	545,645	131,323	0	0	0
Seas/Rec. Residential	2,336	1,798,208	773,254	969,771	110,370	5,922
Total Agricultural	3,973,334	2,349,961	1,377,855	4,601,734	2,404,985	4,790,432
NON-AGRICULTURAL						
Residential						
Homestead	669,323	1,959,679	712,076	6,271,821	617,243	4,500,126
Non-homestead	158,594	468,062	107,997	610,336	148,223	679,336
Total	827,917	2,427,741	820,073	6,882,157	765,466	5,179,462
Apartments	69,583	99,538	43,542	397,317	49,907	1,435,965
Seas/Rec. Commercial	1,757	142,849	141,456	72,077	1,297	0
Commercial Land & Buildings	323,062	789,856	312,325	1,342,625	247,359	3,387,205
Industrial Land & Buildings	500,361	251,673	202,951	1,645,393	77,158	2,412,133
Public Utility	60,755	279,476	36,112	218,726	121,720	227,779
Mineral	0	0	0	0	0	0
Railroad Operating Property	37,725	312,119	43,358	74,922	32,925	168,302
Total Non-Agricultural	1,821,160	4,303,252	1,599,817	10,633,217	1,295,832	12,810,846
TOTAL REAL PROPERTY	5,794,494	6,653,213	2,977,672	15,234,951	3,700,817	17,601,278
TOTAL PERSONAL PROPERTY	266,912	351,606	88,060	635,343	1,149,709	1,264,177
TOTAL REAL & PERS. PROPERTY	6,061,406	7,004,819	3,065,732	15,870,294	4,850,526	18,865,455
	<u>MAHNOMEN</u>	<u>MARSHALL</u>	<u>MARTIN</u>	<u>MCLEOD</u>	<u>MEEKER</u>	<u>MILLE LACS</u>
AGRICULTURAL						
Farm						
Homestead	870,192	2,025,281	3,096,360	2,638,103	2,470,151	1,373,733
Non-homestead	636,928	2,530,906	3,867,596	1,145,887	1,267,805	276,057
Total	1,507,120	4,556,187	6,963,956	3,783,990	3,737,956	1,649,790
Timber	59,193	35,027	0	0	0	43,627
Seas/Rec. Residential	314,338	37,201	25,249	16,685	1,261,858	2,407,379
Total Agricultural	1,880,651	4,628,415	6,989,205	3,800,675	4,999,814	4,100,796
NON-AGRICULTURAL						
Residential						
Homestead	572,268	744,673	3,246,499	9,003,770	4,112,093	4,371,655
Non-homestead	122,509	172,153	631,807	801,347	604,438	698,425
Total	694,777	916,826	3,878,306	9,805,117	4,716,531	5,070,080
Apartments	75,885	66,985	329,330	1,263,823	327,844	484,092
Seas/Rec. Commercial	14,820	0	1,355	0	6,101	196,841
Commercial Land & Buildings	1,190,861	508,160	2,270,798	3,827,142	1,555,976	2,218,102
Industrial Land & Buildings	0	3,353	1,003,884	2,391,974	665,677	427,643
Public Utility	40,869	639,414	1,184,377	66,598	92,876	192,949
Mineral	0	0	0	0	0	0
Railroad Operating Property	34,807	131,177	64,856	41,507	107,392	0
Total Non-Agricultural	2,052,019	2,265,915	8,732,906	17,396,161	7,472,397	8,589,707
TOTAL REAL PROPERTY	3,932,670	6,894,330	15,722,111	21,196,836	12,472,211	12,690,503
TOTAL PERSONAL PROPERTY	252,593	2,050,748	1,522,066	331,763	664,716	661,846
TOTAL REAL & PERS. PROPERTY	4,185,263	8,945,078	17,244,177	21,528,599	13,136,927	13,352,349

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1996

	<u>MORRISON</u>	<u>MOWER</u>	<u>MURRAY</u>	<u>NICOLLET</u>	<u>NOBLES</u>	<u>NORMAN</u>
AGRICULTURAL						
Farm						
Homestead	2,660,195	3,982,312	2,357,356	3,412,571	2,724,516	2,089,172
Non-homestead	535,711	2,515,835	2,619,184	1,427,037	3,256,944	2,796,316
Total	3,195,906	6,498,147	4,976,540	4,839,608	5,981,460	4,885,488
Timber	19,401	0	0	8,289	0	2,713
Seas/Rec. Residential	2,254,785	8,042	329,038	27,281	1,698	0
Total Agricultural	5,470,092	6,506,189	5,305,578	4,875,178	5,983,158	4,888,201
NON-AGRICULTURAL						
Residential						
Homestead	5,050,315	7,291,410	1,071,155	7,938,953	3,392,563	797,741
Non-homestead	783,823	681,571	202,442	877,585	591,505	173,443
Total	5,834,138	7,972,981	1,273,597	8,816,538	3,984,068	971,184
Apartments	612,060	724,468	96,245	1,014,654	657,097	92,717
Seas/Rec. Commercial	53,153	10,696	0	0	0	0
Commercial Land & Buildings	2,490,067	3,266,073	506,727	2,100,886	2,454,003	534,349
Industrial Land & Buildings	435,637	2,421,259	154,430	1,982,168	1,069,781	0
Public Utility	856,055	289,081	48,728	127,874	57,037	134,696
Mineral	0	0	0	0	0	0
Railroad Operating Property	225,501	23,042	0	0	40,547	86,283
Total Non-Agricultural	10,506,611	14,707,600	2,079,727	14,042,120	8,262,533	1,819,229
TOTAL REAL PROPERTY	15,976,703	21,213,789	7,385,305	18,917,298	14,245,691	6,707,430
TOTAL PERSONAL PROPERTY	1,290,879	792,278	693,591	512,045	257,186	250,300
TOTAL REAL & PERS. PROPERTY	17,267,582	22,006,067	8,078,896	19,429,343	14,502,877	6,957,730
	<u>OLMSTED</u>	<u>OTTER TAIL</u>	<u>PENNINGTON</u>	<u>PINE</u>	<u>PIPESTONE</u>	<u>POLK</u>
AGRICULTURAL						
Farm						
Homestead	4,240,102	3,594,782	977,576	1,618,534	1,620,253	4,254,649
Non-homestead	1,486,553	1,678,438	645,054	393,250	1,750,017	6,550,018
Total	5,726,655	5,273,220	1,622,630	2,011,784	3,370,270	10,804,667
Timber	0	162,524	0	72,241	0	0
Seas/Rec. Residential	62,161	8,355,032	4,065	3,378,525	1,234	750,414
Total Agricultural	5,788,816	13,790,776	1,626,695	5,462,550	3,371,504	11,555,081
NON-AGRICULTURAL						
Residential						
Homestead	39,200,600	9,308,880	1,979,952	3,696,918	1,366,016	4,843,789
Non-homestead	5,103,719	1,320,078	307,002	902,181	253,219	701,624
Total	44,304,319	10,628,958	2,286,954	4,599,099	1,619,235	5,545,413
Apartments	5,967,121	996,041	355,859	404,629	104,264	688,409
Seas/Rec. Commercial	18,829	302,360	0	79,092	273	0
Commercial Land & Buildings	32,880,115	4,624,284	1,408,932	2,925,994	679,190	2,303,468
Industrial Land & Buildings	4,604,662	839,637	366,684	142,941	517,671	1,034,823
Public Utility	638,082	2,172,386	93,980	375,650	143,957	414,363
Mineral	0	0	0	0	0	0
Railroad Operating Property	101,009	260,416	60,210	290,329	110,826	610,556
Total Non-Agricultural	88,514,137	19,824,082	4,572,619	8,817,734	3,175,416	10,597,033
TOTAL REAL PROPERTY	94,302,953	33,614,858	6,199,314	14,280,284	6,546,920	22,152,114
TOTAL PERSONAL PROPERTY	1,717,192	1,219,424	1,296,925	1,147,823	376,263	1,796,231
TOTAL REAL & PERS. PROPERTY	96,020,145	34,834,282	7,496,239	15,428,107	6,923,183	23,948,345

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1996

	<u>POPE</u>	<u>RAMSEY</u>	<u>RED LAKE</u>	<u>REDWOOD</u>	<u>RENVILLE</u>	<u>RICE</u>
AGRICULTURAL						
Farm						
Homestead	1,619,757	48,404	482,735	3,893,644	4,963,998	3,737,308
Non-homestead	1,006,268	194,237	448,010	4,241,647	3,962,156	1,350,868
Total	2,626,025	242,641	930,745	8,135,291	8,926,154	5,088,176
Timber	5,580	0	3,160	0	0	0
Seas/Rec. Residential	1,052,323	233,858	0	442	17,754	530,678
Total Agricultural	3,683,928	476,499	933,905	8,135,733	8,943,908	5,618,854
NON-AGRICULTURAL						
Residential						
Homestead	1,848,753	205,974,064	295,160	2,378,112	2,012,750	13,631,083
Non-homestead	377,689	19,477,727	39,777	397,971	354,072	1,516,121
Total	2,226,442	225,451,791	334,937	2,776,083	2,366,822	15,147,204
Apartments	231,746	52,888,598	47,025	315,613	276,685	1,755,853
Seas/Rec. Commercial	23,555	0	887	0	0	19,622
Commercial Land & Buildings	815,099	145,533,432	136,309	1,732,143	943,085	6,466,292
Industrial Land & Buildings	164,536	48,834,037	14,791	697,672	1,565,762	1,380,558
Public Utility	94,225	6,281,827	255,943	102,853	280,547	392,798
Mineral	0	0	0	0	0	0
Railroad Operating Property	54,662	1,945,151	24,353	35,041	34,750	81,920
Total Non-Agricultural	3,610,315	480,934,836	814,245	5,659,405	5,467,651	25,244,247
TOTAL REAL PROPERTY	7,294,243	481,411,335	1,748,150	13,795,138	14,411,559	30,863,101
TOTAL PERSONAL PROPERTY	652,847	26,556,277	825,043	262,260	468,457	1,389,057
TOTAL REAL & PERS. PROPERTY	7,947,090	507,967,612	2,573,193	14,057,398	14,880,016	32,252,158
	<u>ROCK</u>	<u>ROSEAU</u>	<u>SCOTT</u>	<u>SHERBURNE</u>	<u>SIBLEY</u>	<u>ST. LOUIS</u>
AGRICULTURAL						
Farm						
Homestead	1,779,596	1,853,904	4,063,378	2,240,427	3,586,964	440,123
Non-homestead	2,261,902	906,057	1,049,598	481,645	2,214,727	68,839
Total	4,041,498	2,759,961	5,112,976	2,722,072	5,801,691	508,962
Timber	0	46,640	0	93	0	1,622,230
Seas/Rec. Residential	0	170,668	316,290	760,942	513	10,508,827
Total Agricultural	4,041,498	2,977,269	5,429,266	3,483,107	5,802,204	12,640,018
NON-AGRICULTURAL						
Residential						
Homestead	1,302,041	1,897,715	37,549,160	12,733,436	2,377,297	46,658,131
Non-homestead	213,636	286,359	3,608,659	1,506,783	405,822	6,482,186
Total	1,515,677	2,184,074	41,157,819	14,240,219	2,783,119	53,140,317
Apartments	100,547	311,022	2,416,537	2,135,457	186,413	6,993,653
Seas/Rec. Commercial	0	7,940	36,816	67,162	5,236	413,693
Commercial Land & Buildings	769,287	1,423,189	9,990,653	5,287,015	684,114	24,092,388
Industrial Land & Buildings	298,933	1,356,750	10,016,586	2,376,593	772,803	7,808,553
Public Utility	60,781	764,275	1,502,382	23,037,331	114,498	8,688,289
Mineral	0	0	0	0	0	235,195
Railroad Operating Property	40,456	138,060	144,256	182,556	0	2,851,125
Total Non-Agricultural	2,785,681	6,185,310	65,265,049	47,326,333	4,546,183	104,223,213
TOTAL REAL PROPERTY	6,827,179	9,162,579	70,694,315	50,809,440	10,348,387	116,863,231
TOTAL PERSONAL PROPERTY	95,909	498,721	2,061,883	1,347,681	296,727	11,159,282
TOTAL REAL & PERS. PROPERTY	6,923,088	9,661,300	72,756,198	52,157,121	10,645,114	128,022,513

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1996

	<u>STEARNS</u>	<u>STEELE</u>	<u>STEVENS</u>	<u>SWIFT</u>	<u>TODD</u>	<u>TRAVERSE</u>
AGRICULTURAL						
Farm						
Homestead	4,924,409	2,537,100	1,720,780	2,174,500	2,119,227	1,467,221
Non-homestead	1,291,724	1,174,878	1,577,299	1,903,804	531,948	2,071,952
Total	6,216,133	3,711,978	3,298,079	4,078,304	2,651,175	3,539,173
Timber	0	0	0	0	6,734	0
Seas/Rec. Residential	2,722,367	55,005	15,633	3,388	2,100,719	57,919
Total Agricultural	8,938,500	3,766,983	3,313,712	4,081,692	4,758,628	3,597,092
NON-AGRICULTURAL						
Residential						
Homestead	28,770,584	7,449,568	1,202,275	1,189,507	3,312,865	416,165
Non-homestead	3,075,451	775,081	269,144	223,346	591,320	101,624
Total	31,846,035	8,224,649	1,471,419	1,412,853	3,904,185	517,789
Apartments	7,099,041	888,654	198,773	141,180	251,792	66,441
Seas/Rec. Commercial	116,047	1,342	1,181	0	65,328	22
Commercial Land & Buildings	24,777,237	3,868,826	1,015,010	744,358	1,560,682	217,694
Industrial Land & Buildings	6,644,985	3,103,002	71,258	109,455	225,281	79,711
Public Utility	535,275	388,780	58,057	241,601	199,490	94,700
Mineral	0	0	0	0	0	0
Railroad Operating Property	316,096	88,740	137,030	163,354	174,883	27,090
Total Non-Agricultural	71,334,716	16,563,993	2,952,728	2,812,801	6,381,641	1,003,447
TOTAL REAL PROPERTY	80,273,216	20,330,976	6,266,440	6,894,493	11,140,269	4,600,539
TOTAL PERSONAL PROPERTY	2,788,892	683,947	476,637	590,681	736,116	242,479
TOTAL REAL & PERS. PROPERTY	83,062,108	21,014,923	6,743,077	7,485,174	11,876,385	4,843,018
	<u>WABASHA</u>	<u>WADENA</u>	<u>WASECA</u>	<u>WASHINGTON</u>	<u>WATONWAN</u>	<u>WILKIN</u>
AGRICULTURAL						
Farm						
Homestead	2,572,010	831,350	3,047,210	2,976,543	2,593,474	1,778,875
Non-homestead	691,957	305,052	1,717,902	1,580,079	1,926,244	2,561,441
Total	3,263,967	1,136,402	4,765,112	4,556,622	4,519,718	4,340,316
Timber	5,212	15,159	0	42,130	0	0
Seas/Rec. Residential	545,240	312,213	65,291	1,283,907	31,240	0
Total Agricultural	3,814,419	1,463,774	4,830,403	5,882,659	4,550,958	4,340,316
NON-AGRICULTURAL						
Residential						
Homestead	5,163,240	1,968,755	3,829,236	98,689,068	1,374,483	810,556
Non-homestead	788,322	447,744	557,376	8,410,012	263,899	96,953
Total	5,951,562	2,416,499	4,386,612	107,099,080	1,638,382	907,509
Apartments	347,498	220,224	511,727	5,912,449	175,059	69,468
Seas/Rec. Commercial	34,418	3,227	2,284	34,252	0	0
Commercial Land & Buildings	2,151,378	1,301,330	1,517,158	31,803,486	844,811	328,856
Industrial Land & Buildings	464,961	259,894	932,110	5,020,235	937,737	0
Public Utility	165,158	395,639	183,450	5,850,137	49,850	20,382
Mineral	0	0	0	0	0	0
Railroad Operating Property	50,274	127,758	61,820	239,509	50,765	165,960
Total Non-Agricultural	9,165,249	4,724,571	7,595,161	155,959,148	3,696,604	1,492,175
TOTAL REAL PROPERTY	12,979,668	6,188,345	12,425,564	161,841,807	8,247,562	5,832,491
TOTAL PERSONAL PROPERTY	458,355	1,091,735	539,035	6,848,718	383,633	282,382
TOTAL REAL & PERS. PROPERTY	13,438,023	7,280,080	12,964,599	168,690,525	8,631,195	6,114,873

TABLE 41
ESTIMATED DISTRIBUTION OF THE NET TAX BY USE CLASS BY COUNTY
TAXES PAYABLE 1996

	<u>WINONA</u>	<u>WRIGHT</u>	<u>YELLOW MEDICINE</u>	<u>STATEWIDE TOTAL</u>	<u>PERCENT DISTRIBUTION</u>
<u>AGRICULTURAL</u>					
Farm					
Homestead	2,292,468	4,428,892	3,143,943	199,419,944	4.41%
Non-homestead	506,388	956,227	2,796,968	129,349,439	2.86%
Total	2,798,856	5,385,119	5,940,911	328,769,383	7.27%
Timber	5,051	0	0	6,244,324	0.14%
Seas/Rec. Residential	128,123	3,060,104	0	116,061,007	2.57%
Total Agricultural	2,932,030	8,445,223	5,940,911	451,074,713	9.98%
<u>NON-AGRICULTURAL</u>					
Residential					
Homestead	10,291,165	22,262,012	1,430,494	1,731,019,221	38.28%
Non-homestead	1,636,156	2,742,274	298,769	185,308,406	4.10%
Total	11,927,321	25,004,286	1,729,263	1,916,327,627	42.38%
Apartments	1,829,004	2,477,102	147,109	302,892,209	6.70%
Seas/Rec. Commercial	9,816	56,997	0	5,585,694	0.12%
Commercial Land & Buildings	5,305,785	7,812,193	634,000	1,080,545,196	23.90%
Industrial Land & Buildings	3,073,900	1,899,322	460,800	406,357,704	8.99%
Public Utility	272,218	16,486,978	120,958	156,709,977	3.47%
Mineral	0	0	0	266,295	0.01%
Railroad Operating Property	141,347	180,655	63,578	18,832,560	0.41%
Total Non-Agricultural	22,559,391	53,917,533	3,155,708	3,887,541,300	85.98%
TOTAL REAL PROPERTY	25,491,421	62,362,756	9,096,619	4,338,616,013	95.96%
TOTAL PERSONAL PROPERTY	921,454	1,705,018	467,206	182,679,488	4.04%
TOTAL REAL & PERS. PROPERTY	26,412,875	64,067,774	9,563,825	4,521,295,501	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	359	Hubbard	227
Cass	9,327	Pope	50
Chisago	14,074		
		Total	24,037

SECTION IV

Part C: Miscellaneous Data

TABLE 42
CERTIFIED HOMESTEAD AND AGRICULTURAL CREDIT AID (HACA)
BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1996

COUNTY	COUNTIES	CITIES	TOWNS	SCHOOL DISTRICTS	SPECIAL TAXING DISTRICTS	TOTAL
AITKIN	641,712	107,164	280,639	331,632	0	1,361,147
ANOKA	11,405,276	9,175,016	213,190	7,854,222	509,152	29,156,856
BECKER	538,338	401,468	366,321	603,394	15,929	1,925,450
BELTRAMI	29,987	265,074	227,547	946,821	18,997	1,488,426
BENTON	1,003,096	432,852	162,448	902,264	0	2,500,660
BIG STONE	623,601	392,650	65,376	213,016	13,515	1,308,158
BLUE EARTH	2,099,559	2,352,907	311,312	1,209,400	85,035	6,058,213
BROWN	1,273,107	1,102,478	214,581	715,355	6,303	3,311,824
CARLTON	1,439,965	935,764	443,298	793,640	55,251	3,667,918
CARVER	3,544,702	1,981,229	353,471	1,161,254	2,460	7,043,116
CASS	209,947	244,792	269,652	397,546	0	1,121,937
CHIPPEWA	967,936	479,004	238,090	354,738	0	2,039,768
CHISAGO	2,118,667	771,165	350,808	1,368,015	0	4,608,655
CLAY	1,421,118	1,266,860	198,956	1,485,059	195,761	4,567,754
CLEARWATER	249,066	81,251	79,775	147,998	0	558,090
COOK	256,129	103,280	2,784	7,308	0	369,501
COTTONWOOD	1,004,031	613,537	189,477	176,485	0	1,983,530
CROW WING	758,468	1,072,882	349,577	644,722	71,038	2,896,687
DAKOTA	10,865,059	14,148,386	240,561	9,848,546	177,808	35,280,360
DODGE	1,254,020	696,515	313,447	740,261	0	3,004,243
DOUGLAS	1,495,832	542,959	435,183	546,830	10,947	3,031,751
FARIBAULT	907,319	835,538	253,832	305,964	45,544	2,348,197
FILLMORE	976,415	926,659	627,295	442,190	0	2,972,559
FREEBORN	1,727,747	951,490	315,515	477,489	0	3,472,241
GOODHUE	1,059,340	2,062,066	794,549	1,317,423	51,270	5,284,648
GRANT	515,824	169,548	58,801	279,500	0	1,023,673
HENNEPIN	34,559,304	58,660,701	62,945	25,416,368	4,759,257	123,458,575
HOUSTON	1,103,413	573,671	389,526	399,794	0	2,466,404
HUBBARD	439,934	86,926	135,882	219,365	0	882,107
ISANTI	1,891,746	338,306	394,421	501,226	0	3,125,699
ITASCA	1,656,817	1,214,657	460,042	592,102	35,265	3,958,883
JACKSON	915,378	551,221	214,092	315,316	0	1,996,007
KANABEC	989,335	88,208	134,563	376,583	26,295	1,614,984
KANDIYOHI	2,044,320	979,828	333,984	946,161	54,632	4,358,925
KITTSON	404,780	184,798	83,404	198,862	52,485	924,329
KOOCHICHING	148,700	564,655	5,678	166,844	0	885,877
LAC QUI PARL	580,019	357,020	217,701	325,401	50,888	1,531,029
LAKE	846,909	372,974	112,531	35,588	0	1,368,002
LAKE OF WOOD	255,536	63,285	59,614	54,991	0	433,426
LE SUEUR	1,587,692	690,280	179,971	783,422	0	3,241,372
LINCOLN	682,013	206,828	142,664	115,494	17,662	1,164,661
LYON	1,133,839	972,763	101,048	549,030	25,907	2,782,587
MCLEOD	1,718,363	1,672,682	267,883	1,113,745	14,134	4,786,807
MAHNOMEN	366,261	87,457	93,369	272,935	0	820,022
MARSHALL	662,276	149,381	316,077	261,096	77,496	1,466,326

TABLE 42
CERTIFIED HOMESTEAD AND AGRICULTURAL CREDIT AID (HACA)
BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1996

COUNTY	COUNTIES	CITIES	TOWNS	SCHOOL DISTRICTS	SPECIAL TAXING DISTRICTS	TOTAL
MARTIN	976,383	914,997	172,485	670,674	0	2,734,539
MEEKER	961,954	610,909	421,223	537,734	0	2,531,820
MILLE LAC	785,336	317,520	181,549	993,135	0	2,277,540
MORRISON	1,524,539	403,713	408,933	1,016,206	3,725	3,357,116
MOWER	1,991,233	1,601,584	453,442	657,801	21,514	4,725,574
MURRAY	730,568	311,254	215,423	223,412	42,008	1,522,665
NICOLLET	1,484,110	1,124,696	221,806	631,966	0	3,462,578
NOBLES	1,052,810	891,306	247,613	614,278	38,247	2,844,254
NORMAN	627,363	260,428	99,143	406,144	145,617	1,538,695
OLMSTED	5,871,341	4,750,555	563,055	2,148,800	0	13,333,751
OTTERTAIL	2,043,806	811,401	943,423	1,076,615	140,427	5,015,672
PENNINGTON	653,209	537,581	68,815	505,509	281,366	2,046,480
PINE	746,759	265,000	252,866	725,160	0	1,989,785
PIPESTONE	683,536	328,659	97,150	166,891	0	1,276,236
POLK	1,466,299	1,282,949	488,029	950,729	44,306	4,232,312
POPE	603,618	320,082	194,682	229,785	95,402	1,443,569
RAMSEY	12,504,795	27,190,172	158,882	12,410,810	22,186,168	74,450,827
RED LAKE	357,581	195,739	60,109	111,551	0	724,980
REDWOOD	1,117,234	753,362	200,951	593,324	0	2,664,871
RENVILLE	912,974	783,518	291,275	199,572	0	2,187,339
RICE	1,543,542	1,592,514	318,343	1,343,866	66,884	4,865,149
ROCK	599,310	221,706	155,027	89,546	0	1,065,589
ROSEAU	593,520	224,503	172,234	704,951	45,360	1,740,568
ST LOUIS	8,690,894	10,438,906	1,374,543	4,268,512	118,204	24,891,059
SCOTT	4,218,256	2,411,499	183,036	1,825,422	92,819	8,731,032
SHERBURNE	1,103,804	1,085,419	475,711	1,663,125	31,464	4,359,523
SIBLEY	1,019,224	621,743	290,762	373,268	12,394	2,317,391
STEARNS	4,665,557	4,602,988	1,684,533	3,875,903	262,389	15,091,370
STEELE	1,227,794	1,359,239	256,492	599,006	11,205	3,453,736
STEVENS	913,608	367,036	95,297	225,265	0	1,601,206
SWIFT	803,524	295,251	236,491	552,914	25,238	1,913,418
TODD	1,421,818	343,947	379,825	899,514	17,503	3,062,607
TRAVERSE	477,395	212,716	33,283	54,048	59,701	837,143
WABASHA	907,039	677,242	304,198	498,802	1,302	2,388,583
WADENA	437,297	258,231	90,252	304,613	1,397	1,091,790
WASECA	1,322,537	559,944	142,910	372,858	0	2,398,249
WASHINGTON	7,094,695	6,504,858	628,059	5,042,911	278,513	19,549,036
WATOWAN	926,613	318,562	143,653	316,668	0	1,705,496
WILKEN	829,692	171,281	57,712	306,617	0	1,365,302
WINONA	1,780,100	1,975,264	546,569	780,231	55,452	5,137,616
WRIGHT	1,945,127	1,638,341	877,395	2,305,381	236,982	7,003,226
YELLOW MEDICINE	917,128	432,421	170,971	309,631	0	1,830,151
STATEWIDE TOTAL	180,906,825	189,897,211	25,420,030	117,498,543	30,688,618	544,411,227

TABLE 43
DISPARITY REDUCTION AID
AFTER THE 90% LIMITATION
BY COUNTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1996

<u>COUNTY</u>	<u>COUNTY</u>	<u>TOWN</u>	<u>SCHOOL DISTRICT</u>	<u>TOTAL</u>
AITKIN	\$ 15,850	121	17,873	33,844
ANOKA	195	0	248	443
BECKER	6,254	0	7,796	14,050
BELTRAMI	564	975	10,142	11,681
BENTON	11,752	0	15,320	27,072
BIG STONE	120,193	700	118,413	239,306
BLUE EARTH	102,677	0	138,253	240,930
BROWN	39,387	0	60,450	99,837
CARLTON	527,090	19,255	383,786	930,131
CARVER	3,612	355	4,334	8,301
CASS	11,200	47	12,703	23,950
CHIPPEWA	170,013	23,685	183,244	376,942
CHISAGO	6,942	0	7,379	14,321
CLAY	17,252	0	20,290	37,542
CLEARWATER	70,732	6,979	69,881	147,592
COOK	4,562	0	3,589	8,151
COTTONWOOD	145,178	4,972	98,933	249,083
CROW WING	22,873	0	33,418	56,291
DAKOTA	3,026	0	5,183	8,209
DODGE	300,993	40,410	275,867	617,270
DOUGLAS	9,186	797	10,398	20,381
FARIBAULT	100,287	117	155,359	255,763
FILLMORE	292,587	80,579	336,325	709,491
FREEBORN	80,137	9,473	99,035	188,645
GOODHUE	43,395	96	90,064	133,555
GRANT	8,592	0	11,558	20,150
HENNEPIN	476,076	0	663,387	1,139,463
HOUSTON	188,629	49,252	190,226	428,107
HUBBARD	0	0	0	0
ISANTI	58,868	551	47,856	107,275
ITASCA	227,051	1,086	175,038	403,175
JACKSON	74,359	1,849	100,691	176,899
KANABEC	6,169	93	4,757	11,019
KANDIYOHI	29,841	607	33,800	64,248
KITTSOON	6,317	0	9,030	15,347
KOOCHICING	274,091	0	300,040	574,131
LAC QUI PARLE	70,446	0	115,190	185,636
LAKE	224,018	4,223	91,518	319,759
LAKE OF WOOD	14,132	333	13,393	27,858
LE SUEUR	116,356	91	115,435	231,882
LINCOLN	52,290	3,460	47,865	103,615
LYON	37,541	0	47,951	85,492
MCLEOD	82,430	0	101,686	184,116
MAHNOMEN	92,672	10,442	76,176	179,290
MARSHALL	6,318	149	9,684	16,151

TABLE 43
DISPARITY REDUCTION AID
AFTER THE 90% LIMITATION
BY COUNTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1996

<u>COUNTY</u>	<u>COUNTY</u>	<u>TOWN</u>	<u>SCHOOL DISTRICT</u>	<u>TOTAL</u>
MARTIN	51,432	0	93,396	144,828
MEEKER	21,427	3,706	33,015	58,148
MILLE LACS	34,071	64	33,349	67,484
MORRISON	41,951	0	46,092	88,043
MOWER	350,399	57,116	370,671	778,186
MURRAY	53,406	6,607	86,784	146,797
NICOLLET	19,188	29	26,023	45,240
NOBLES	102,277	234	130,084	232,595
NORMAN	21,124	0	25,696	46,820
OLMSTED	22,481	6,795	27,668	56,944
OTTER TAIL	21,924	499	30,719	53,142
PENNINGTON	131,486	6,489	132,547	270,522
PINE	1,818	59	1,588	3,465
PIPESTONE	117,529	3,755	116,933	238,217
POLK	107,836	504	124,592	232,932
POPE	31,651	0	41,455	73,106
RAMSEY	469,479	0	593,455	1,062,934
RED LAKE	123,350	12,953	98,502	234,805
REDWOOD	61,845	0	74,069	135,914
RENVILLE	76,718	0	133,719	210,437
RICE	50,906	0	71,441	122,347
ROCK	34,023	5,932	41,770	81,725
ROSEAU	3,053	0	5,556	8,609
ST LOUIS	7,775,812	577,927	4,940,996	13,294,735
SCOTT	14,682	0	14,694	29,376
SHERBURNE	7,651	0	12,721	20,372
SIBLEY	75,687	843	91,046	167,576
STEARNS	74,270	882	100,388	175,540
STEELE	43,638	518	63,235	107,391
STEVENS	78,948	0	95,296	174,244
SWIFT	99,853	22,367	109,215	231,435
TODD	95,555	13,878	95,555	204,988
TRAVERSE	25,567	0	29,891	55,458
WABASHA	45,306	11,902	61,629	118,837
WADENA	74,630	247	56,762	131,639
WASECA	17,849	0	18,805	36,654
WASHINGTON	815	0	1,181	1,996
WATONWAN	7,020	0	7,879	14,899
WILKIN	14,874	0	19,606	34,480
WINONA	101,158	20,418	134,336	255,912
WRIGHT	8,291	0	17,112	25,403
YELLOW MED	58,979	0	65,640	124,619
STATEWIDE TOTALS	14,722,092	1,014,421	12,588,675	28,325,188

TABLE 44
DISPARITY REDUCTION AID BY COUNTY
BEFORE AND AFTER THE 90% TAX RATE LIMITATION
TAXES PAYABLE 1996

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	\$ 33,844	\$ 0	\$ 33,844	FILLMORE	\$ 709,491	\$ 0	\$ 709,491
ANOKA	443	0	443	FREEBORN	188,645	0	188,645
BECKER	14,050	0	14,050	GOODHUE	133,555	0	133,555
BELTRAMI	11,681	0	11,681	GRANT	20,150	0	20,150
BENTON	27,072	0	27,072	HENNEPIN	1,139,463	0	1,139,463
BIG STONE	239,306	0	239,306	HOUSTON	428,107	0	428,107
BLUE EARTH	240,930	0	240,930	HUBBARD	0	0	0
BROWN	99,837	0	99,837	ISANTI	107,275	0	107,275
245 CARLTON	930,131	0	930,131	ITASCA	403,175	0	403,175
CARVER	8,301	0	8,301	JACKSON	176,899	0	176,899
CASS	23,950	0	23,950	KANABEC	11,019	0	11,019
CHIPPEWA	376,942	0	376,942	KANDIYOHI	64,248	0	64,248
CHISAGO	14,321	0	14,321	KITTSOON	15,347	0	15,347
CLAY	37,542	0	37,542	KOOCHICHING	574,131	0	574,131
CLEARWATER	147,592	0	147,592	LAC QUI PARLE	185,636	0	185,636
COOK	8,151	0	8,151	LAKE	319,759	0	319,759
COTTONWOOD	177,127	(71,956)	249,083	LAKE/WOODS	27,858	0	27,858
CROW WING	56,291	0	56,291	LE SUEUR	231,882	0	231,882
DAKOTA	8,209	0	8,209	LINCOLN	103,615	0	103,615
DODGE	642,820	25,550	617,270	LYON	85,492	0	85,492
DOUGLAS	20,381	0	20,381	MCLEOD	184,116	0	184,116
FARIBAULT	255,763	0	255,763	MAHNOMEN	179,290	0	179,290

TABLE 44
DISPARITY REDUCTION AID BY COUNTY
BEFORE AND AFTER THE 90% TAX RATE LIMITATION
TAXES PAYABLE 1996

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	\$ 16,151	0	\$ 16,151	ROCK	\$ 93,369	11,644	\$ 81,725
MARTIN	144,828	0	144,828	ROSEAU	8,609	0	8,609
MEEKER	58,148	0	58,148	ST LOUIS	13,416,496	121,761	13,294,735
MILLE LACS	67,484	0	67,484	SCOTT	29,376	0	29,376
MORRISON	88,043	0	88,043	SHERBURNE	20,372	0	20,372
MOWER	778,186	0	778,186	SIBLEY	167,576	0	167,576
MURRAY	146,797	0	146,797	STEARNS	175,540	0	175,540
NICOLLET	45,240	0	45,240	STEELE	107,391	0	107,391
NOBLES	235,972	3,377	232,595	STEVENS	174,244	0	174,244
NORMAN	46,820	0	46,820	SWIFT	231,435	0	231,435
OLMSTED	56,944	0	56,944	TODD	204,988	0	204,988
OTTER TAIL	53,142	0	53,142	TRAVERSE	55,458	0	55,458
PENNINGTON	270,522	0	270,522	WABASHA	118,837	0	118,837
PINE	3,465	0	3,465	WADENA	131,639	0	131,639
PIPESTONE	238,217	0	238,217	WASECA	36,654	0	36,654
POLK	232,932	0	232,932	WASHINGTON	2,031	35	1,996
POPE	73,106	0	73,106	WATONWAN	14,899	0	14,899
RAMSEY	1,062,934	0	1,062,934	WILKIN	34,480	0	34,480
RED LAKE	236,792	1,987	234,805	WINONA	257,480	1,568	255,912
REDWOOD	135,914	0	135,914	WRIGHT	25,465	62	25,403
RENVILLE	210,437	0	210,437	YELLOW MED	124,619	0	124,619
RICE	122,347	0	122,347	TOTALS	28,419,216	94,028	28,325,188

* Negatives are the result of prior year corrections or adjustments.

TABLE 45
MARKET VALUE, SCHOOL DISTRICT REFERENDUM, AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1996

COUNTY	AVERAGE TAX RATE			TOTAL TAXES LEVIED			TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	S.D. REF MKT VAL BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	S.D. REF MKT VAL BASED	NET TAX CAPACITY BASED			
AITKIN									
CITY	0.0199	0.0000	139.800	10,998	0	1,470,685	1,481,683	120,408	1,361,275
TOWN	0.0000	0.0015	123.904	0	7,929	11,015,900	11,023,829	595,915	10,427,914
TOTAL	0.0018	0.0013	125.586	10,998	7,929	12,486,585	12,505,512	716,323	11,789,189
ANOKA									
CITY	0.0000	0.0333	123.346	0	2,903,888	199,003,569	201,907,456	4,677	201,902,779
TOWN	0.0000	0.0537	104.905	0	214,693	6,145,621	6,360,315	0	6,360,315
TOTAL	0.0000	0.0342	122.699	0	3,118,581	205,149,190	208,267,771	4,677	208,263,094
BECKER									
CITY	0.0000	0.0427	142.558	0	111,186	7,896,060	8,007,246	0	8,007,246
TOWN	0.0000	0.0438	130.232	0	288,790	12,866,865	13,155,655	0	13,155,655
TOTAL	0.0000	0.0435	134.660	0	399,976	20,762,925	21,162,901	0	21,162,901
BELTRAMI									
CITY	0.0000	0.0000	146.549	0	0	8,439,515	8,439,515	0	8,439,515
TOWN	0.0000	0.0001	141.389	0	454	11,401,995	11,402,449	0	11,402,449
TOTAL	0.0000	0.0001	143.539	0	454	19,841,510	19,841,964	0	19,841,964
BENTON									
CITY	0.0000	0.0213	132.546	0	107,680	15,980,214	16,087,894	170	16,087,724
TOWN	0.0000	0.0161	116.322	0	57,598	6,327,233	6,384,831	3,307	6,381,524
TOTAL	0.0000	0.0192	127.502	0	165,278	22,307,447	22,472,725	3,477	22,469,248
BIG STONE									
CITY	0.0000	0.0006	146.491	0	333	1,207,900	1,208,233	0	1,208,233
TOWN	0.0000	0.0055	128.179	0	9,160	3,022,372	3,031,532	0	3,031,532
TOTAL	0.0000	0.0044	132.923	0	9,493	4,230,272	4,239,765	0	4,239,765
BLUE EARTH									
CITY	0.0000	0.0375	119.661	0	368,445	27,717,401	28,085,846	0	28,085,846
TOWN	0.0000	0.0316	106.873	0	280,842	13,553,912	13,834,754	0	13,834,754
TOTAL	0.0000	0.0347	115.137	0	649,287	41,271,313	41,920,600	0	41,920,600
BROWN									
CITY	0.0000	0.0386	129.990	0	178,825	10,278,282	10,457,107	0	10,457,107
TOWN	0.0000	0.0159	105.581	0	80,948	6,909,350	6,990,298	0	6,990,298
TOTAL	0.0000	0.0267	118.936	0	259,773	17,187,632	17,447,405	0	17,447,405

TABLE 45
MARKET VALUE, SCHOOL DISTRICT REFERENDUM, AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1996

COUNTY	AVERAGE TAX RATE			TOTAL TAXES LEVIED			TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	S.D. REF MKT VAL BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	S.D. REF MKT VAL BASED	NET TAX CAPACITY BASED			
CARLTON									
CITY	0.0000	0.0582	136.516	0	225,260	11,396,194	11,621,454	0	11,621,454
TOWN	0.0000	0.0391	139.902	0	153,269	9,973,895	10,127,164	717	10,126,447
TOTAL	0.0000	0.0486	138.076	0	378,529	21,370,089	21,748,618	717	21,747,901
CARVER									
CITY	0.0010	0.0000	147.773	22,000	0	62,664,344	62,686,344	2,094	62,684,250
TOWN	0.0000	0.0000	134.945	0	219	10,325,273	10,325,492	154,353	10,171,139
TOTAL	0.0008	0.0000	145.812	22,000	219	72,989,617	73,011,836	156,447	72,855,389
CASS									
CITY	0.0000	0.0000	115.041	0	77	7,642,538	7,642,615	0	7,642,615
TOWN	0.0000	0.0019	103.781	0	18,540	18,267,756	18,286,296	0	18,286,296
TOTAL	0.0000	0.0014	106.866	0	18,617	25,910,294	25,928,911	0	25,928,911
CHIPPEWA									
CITY	0.0000	0.0045	158.664	0	7,389	5,006,503	5,013,892	0	5,013,892
TOWN	0.0000	0.0018	125.117	0	6,657	6,341,225	6,347,882	0	6,347,882
TOTAL	0.0000	0.0026	137.989	0	14,046	11,347,728	11,361,774	0	11,361,774
CHISAGO									
CITY	0.0000	0.0299	137.573	0	163,482	13,237,922	13,401,404	2,272	13,399,132
TOWN	0.0000	0.0231	122.914	0	151,249	12,340,111	12,491,360	9,179	12,482,181
TOTAL	0.0000	0.0262	130.088	0	314,731	25,578,033	25,892,764	11,451	25,881,313
CLAY									
CITY	0.0000	0.0183	137.864	0	153,029	21,555,325	21,708,354	4,215,266	17,493,088
TOWN	0.0000	0.0692	123.394	0	377,900	9,178,512	9,556,412	0	9,556,412
TOTAL	0.0000	0.0384	133.199	0	530,929	30,733,837	31,264,766	4,215,266	27,049,500
CLEARWATER									
CITY	0.0000	0.0000	159.590	0	0	911,095	911,095	0	911,095
TOWN	0.0000	0.0000	119.421	0	0	6,913,013	6,913,013	0	6,913,013
TOTAL	0.0000	0.0000	123.026	0	0	7,824,108	7,824,108	0	7,824,108
COOK									
CITY	0.0000	0.0000	141.672	0	0	1,119,139	1,119,139	104,652	1,014,487
TOWN	0.0000	0.0000	93.931	0	0	5,448,661	5,448,661	264,991	5,183,670
TOTAL	0.0000	0.0000	99.654	0	0	6,567,800	6,567,800	369,643	6,198,157

TABLE 45
MARKET VALUE, SCHOOL DISTRICT REFERENDUM, AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1996

COUNTY	AVERAGE TAX RATE			TOTAL TAXES LEVIED			TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	S.D. REF MKT VAL BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	S.D. REF MKT VAL BASED	NET TAX CAPACITY BASED			
COTTONWOOD									
CITY	0.0000	0.0915	142.255	0	117,677	3,057,340	3,175,017	0	3,175,017
TOWN	0.0000	0.0581	107.527	0	265,066	7,260,528	7,525,594	0	7,525,594
TOTAL	0.0000	0.0654	115.912	0	382,743	10,317,868	10,700,611	0	10,700,611
CROW WING									
CITY	0.0026	0.0000	109.870	30,187	0	25,811,398	25,841,585	378,321	25,463,264
TOWN	0.0000	0.0000	95.145	0	368	20,255,902	20,256,270	478,413	19,777,857
TOTAL	0.0013	0.0000	102.870	30,187	368	46,067,300	46,097,855	856,734	45,241,121
DAKOTA									
CITY	0.0034	0.0807	120.884	439,470	10,395,872	323,669,171	334,504,518	5,596	334,498,922
TOWN	0.0000	0.0577	104.415	0	354,982	9,677,343	10,032,320	89,861	9,942,459
TOTAL	0.0032	0.0796	120.333	439,470	10,750,854	333,346,514	344,536,838	95,457	344,441,381
DODGE									
CITY	0.0000	0.0000	142.053	0	0	4,653,611	4,653,611	0	4,653,611
TOWN	0.0000	0.0004	109.758	0	1,498	5,633,031	5,634,529	0	5,634,529
TOTAL	0.0000	0.0002	122.340	0	1,498	10,286,642	10,288,140	0	10,288,140
DOUGLAS									
CITY	0.0477	0.0000	123.762	152,370	0	9,243,189	9,395,559	0	9,395,559
TOWN	0.0000	0.0024	113.523	0	19,872	14,716,198	14,736,070	0	14,736,070
TOTAL	0.0129	0.0018	117.266	152,370	19,872	23,959,387	24,131,629	0	24,131,629
FARIBAULT									
CITY	0.0000	0.0422	144.200	0	74,874	4,676,991	4,751,865	0	4,751,865
TOWN	0.0000	0.0498	111.675	0	293,582	8,686,567	8,980,149	0	8,980,149
TOTAL	0.0000	0.0481	121.246	0	368,456	13,363,558	13,732,014	0	13,732,014
FILLMORE									
CITY	0.0082	0.0188	150.082	18,894	42,681	5,348,599	5,410,174	0	5,410,174
TOWN	0.0000	0.0258	118.858	0	98,275	5,982,929	6,081,204	0	6,081,204
TOTAL	0.0027	0.0231	131.801	18,894	140,956	11,331,528	11,491,378	0	11,491,378
FREEBORN									
CITY	0.0000	0.0472	122.710	0	225,141	10,823,173	11,048,314	0	11,048,314
TOWN	0.0000	0.0813	108.588	0	479,944	8,722,313	9,202,257	0	9,202,257
TOTAL	0.0000	0.0660	115.979	0	705,085	19,545,486	20,250,571	0	20,250,571

TABLE 45
MARKET VALUE, SCHOOL DISTRICT REFERENDUM, AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1996

COUNTY	AVERAGE TAX RATE			TOTAL TAXES LEVIED			TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	S. D. REF MKT VAL BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	S. D. REF MKT VAL BASED	NET TAX CAPACITY BASED			
GOODHUE									
CITY	0.0000	0.0052	111.115	0	70,678	43,785,915	43,856,593	0	43,856,593
TOWN	0.0000	0.0173	101.369	0	129,693	10,362,524	10,492,217	0	10,492,217
TOTAL	0.0000	0.0095	109.107	0	200,371	54,148,439	54,348,810	0	54,348,810
GRANT									
CITY	0.0000	0.0366	169.000	0	18,341	1,449,508	1,467,849	0	1,467,849
TOWN	0.0000	0.0695	115.679	0	173,380	4,052,252	4,225,632	14,953	4,210,679
TOTAL	0.0000	0.0640	126.166	0	191,721	5,501,760	5,693,481	14,953	5,678,528
HENNEPIN									
CITY	0.0021	0.0379	136.045	1,041,918	18,769,601	1,544,907,991	1,564,719,510	336,958	1,564,382,552
TOWN	0.0000	0.0517	117.548	0	59,479	2,522,153	2,581,632	356	2,581,276
TOTAL	0.0021	0.0379	136.010	1,041,918	18,829,080	1,547,430,144	1,567,301,142	337,314	1,566,963,828
HOUSTON									
CITY	0.0000	0.0312	140.687	0	75,765	5,054,984	5,130,749	0	5,130,749
TOWN	0.0000	0.0270	121.242	0	74,478	4,314,800	4,389,278	0	4,389,278
TOTAL	0.0000	0.0290	131.011	0	150,243	9,369,784	9,520,027	0	9,520,027
HUBBARD									
CITY	0.0000	0.0381	109.298	0	37,496	2,488,554	2,526,050	0	2,526,050
TOWN	0.0000	0.0230	105.387	0	135,771	10,934,539	11,070,310	0	11,070,310
TOTAL	0.0000	0.0252	106.090	0	173,267	13,423,093	13,596,360	0	13,596,360
ISANTI									
CITY	0.0000	0.0095	159.915	0	21,083	7,499,448	7,520,531	0	7,520,531
TOWN	0.0000	0.0156	136.371	0	90,661	10,354,652	10,445,313	0	10,445,313
TOTAL	0.0000	0.0139	145.361	0	111,744	17,854,100	17,965,844	0	17,965,844
ITASCA									
CITY	0.0000	0.0103	118.413	0	71,666	25,250,887	25,322,553	1,086,835	24,235,718
TOWN	0.0000	0.0171	111.330	0	154,274	18,287,539	18,441,813	2,073,983	16,367,830
TOTAL	0.0000	0.0142	115.331	0	225,940	43,538,426	43,764,366	3,160,818	40,603,548
JACKSON									
CITY	0.0000	0.0008	141.179	0	839	2,419,920	2,420,759	0	2,420,759
TOWN	0.0000	0.0138	110.642	0	85,255	9,895,362	9,980,617	0	9,980,617
TOTAL	0.0000	0.0119	115.554	0	86,094	12,315,282	12,401,376	0	12,401,376

TABLE 45
MARKET VALUE, SCHOOL DISTRICT REFERENDUM, AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1996

COUNTY	AVERAGE TAX RATE			TOTAL TAXES LEVIED			TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	S.D. REF MKT VAL BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	S.D. REF MKT VAL BASED	NET TAX CAPACITY BASED			
KANABEC									
CITY	0.0000	0.0060	145.133	0	4,758	2,374,204	2,378,962	0	2,378,962
TOWN	0.0000	0.0219	143.220	0	52,536	4,439,443	4,491,979	0	4,491,979
TOTAL	0.0000	0.0180	143.881	0	57,294	6,813,647	6,870,941	0	6,870,941
KANDIYOHI									
CITY	0.0000	0.0488	134.957	0	286,559	15,626,395	15,912,954	0	15,912,954
TOWN	0.0000	0.0196	121.468	0	158,495	14,460,139	14,618,634	1,141	14,617,493
TOTAL	0.0000	0.0319	128.119	0	445,054	30,086,534	30,531,588	1,141	30,530,447
KITTSOON									
CITY	0.0000	0.0000	139.540	0	0	1,194,853	1,194,853	0	1,194,853
TOWN	0.0000	0.0005	103.003	0	1,633	6,267,745	6,269,378	0	6,269,378
TOTAL	0.0000	0.0004	107.510	0	1,633	7,462,598	7,464,231	0	7,464,231
KOOCHICHING									
CITY	0.0000	0.0551	116.806	0	128,740	7,155,023	7,283,763	0	7,283,763
TOWN	0.0000	0.0418	101.902	0	72,538	2,710,530	2,783,068	8,010	2,775,058
TOTAL	0.0000	0.0495	112.294	0	201,278	9,865,553	10,066,831	8,010	10,058,821
LAC QUI PARLE									
CITY	0.0000	0.0137	129.783	0	8,809	1,540,175	1,548,984	0	1,548,984
TOWN	0.0000	0.0146	102.671	0	46,882	4,465,540	4,512,422	0	4,512,422
TOTAL	0.0000	0.0145	108.483	0	55,691	6,005,715	6,061,406	0	6,061,406
LAKE									
CITY	0.0000	0.0541	161.972	0	56,414	2,604,079	2,660,493	505,811	2,154,682
TOWN	0.0000	0.0541	134.908	0	119,509	5,181,811	5,301,320	451,183	4,850,137
TOTAL	0.0000	0.0541	142.893	0	175,923	7,785,890	7,961,813	956,994	7,004,819
LAKE/WOODS									
CITY	0.0000	0.0002	139.556	0	40	765,780	765,820	0	765,820
TOWN	0.0000	0.0096	136.246	0	10,627	2,291,566	2,302,193	2,281	2,299,912
TOTAL	0.0000	0.0079	137.060	0	10,667	3,057,346	3,068,013	2,281	3,065,732
LE SUEUR									
CITY	0.0000	0.0150	143.032	0	47,059	7,413,330	7,460,389	0	7,460,389
TOWN	0.0000	0.0191	116.007	0	97,332	8,312,573	8,409,905	0	8,409,905
TOTAL	0.0000	0.0175	127.350	0	144,391	15,725,903	15,870,294	0	15,870,294

TABLE 45
MARKET VALUE, SCHOOL DISTRICT REFERENDUM, AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1996

COUNTY	AVERAGE TAX RATE			TOTAL TAXES LEVIED			TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	S.D. REF MKT VAL BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	S.D. REF MKT VAL BASED	NET TAX CAPACITY BASED			
LINCOLN									
CITY	0.0000	0.0130	143,526	0	6,478	1,073,120	1,079,598	0	1,079,598
TOWN	0.0000	0.0216	119,290	0	39,934	3,730,994	3,770,928	0	3,770,928
TOTAL	0.0000	0.0198	123,966	0	46,412	4,804,114	4,850,526	0	4,850,526
LYON									
CITY	0.0000	0.0045	122,261	0	21,054	12,200,472	12,221,526	0	12,221,526
TOWN	0.0000	0.0216	97,334	0	98,335	6,545,594	6,643,929	0	6,643,929
TOTAL	0.0000	0.0129	112,226	0	119,389	18,746,066	18,865,455	0	18,865,455
MCLEOD									
CITY	0.0000	0.0178	142,860	0	105,833	15,072,800	15,178,633	0	15,178,633
TOWN	0.0000	0.0274	118,005	0	113,721	6,236,245	6,349,966	0	6,349,966
TOTAL	0.0000	0.0217	134,565	0	219,554	21,309,045	21,528,599	0	21,528,599
MAHNOMEN									
CITY	0.0000	0.0000	172,469	0	0	1,491,891	1,491,891	0	1,491,891
TOWN	0.0000	0.0120	153,097	0	13,689	2,679,683	2,693,372	0	2,693,372
TOTAL	0.0000	0.0091	159,505	0	13,689	4,171,574	4,185,263	0	4,185,263
MARSHALL									
CITY	0.0000	0.0285	122,820	0	20,138	1,425,307	1,445,445	0	1,445,445
TOWN	0.0000	0.0306	90,045	0	135,761	7,363,872	7,499,633	0	7,499,633
TOTAL	0.0000	0.0303	94,118	0	155,899	8,789,179	8,945,078	0	8,945,078
MARTIN									
CITY	0.0000	0.0009	121,622	0	3,073	7,324,788	7,327,861	0	7,327,861
TOWN	0.0000	0.0237	92,087	0	158,373	9,757,943	9,916,316	0	9,916,316
TOTAL	0.0000	0.0161	102,790	0	161,446	17,082,731	17,244,177	0	17,244,177
MEEKER									
CITY	0.0000	0.0122	136,514	0	24,730	4,833,118	4,857,848	0	4,857,848
TOWN	0.0000	0.0186	122,898	0	88,316	8,201,136	8,289,452	10,373	8,279,079
TOTAL	0.0000	0.0167	127,617	0	113,046	13,034,254	13,147,300	10,373	13,136,927
MILLE LACS									
CITY	0.0000	0.0215	174,006	0	39,220	5,728,139	5,767,359	1,087	5,766,272
TOWN	0.0000	0.0202	154,886	0	67,844	7,520,415	7,588,259	2,182	7,586,077
TOTAL	0.0000	0.0207	162,611	0	107,064	13,248,554	13,355,618	3,269	13,352,349

TABLE 45
MARKET VALUE, SCHOOL DISTRICT REFERENDUM, AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1996

COUNTY	AVERAGE TAX RATE			TOTAL TAXES LEVIED			TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	S.D. REF MKT VAL BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	S.D. REF MKT VAL BASED	NET TAX CAPACITY BASED			
MORRISON									
CITY	0.0000	0.0679	137.937	0	166,961	6,437,253	6,604,214	0	6,604,214
TOWN	0.0000	0.0624	124.231	0	345,076	10,318,292	10,663,368	0	10,663,368
TOTAL	0.0000	0.0641	129.162	0	512,037	16,755,545	17,267,582	0	17,267,582
MOWER									
CITY	0.0000	0.0564	121.566	0	335,364	12,801,725	13,137,089	0	13,137,089
TOWN	0.0000	0.0294	117.807	0	162,704	8,706,274	8,868,978	0	8,868,978
TOTAL	0.0000	0.0434	120.016	0	498,068	21,507,999	22,006,067	0	22,006,067
MURRAY									
CITY	0.0000	0.0000	129.749	0	0	1,690,201	1,690,201	0	1,690,201
TOWN	0.0000	0.0099	105.656	0	41,844	6,346,851	6,388,695	0	6,388,695
TOTAL	0.0000	0.0083	109.950	0	41,844	8,037,052	8,078,896	0	8,078,896
NICOLLET									
CITY	0.0000	0.0319	130.710	0	178,033	12,777,824	12,955,857	0	12,955,857
TOWN	0.0000	0.0565	115.826	0	240,849	6,232,637	6,473,486	0	6,473,486
TOTAL	0.0000	0.0426	125.426	0	418,882	19,010,461	19,429,343	0	19,429,343
NOBLES									
CITY	0.0000	0.0029	124.115	0	9,816	7,878,557	7,888,373	0	7,888,373
TOWN	0.0000	0.0128	99.552	0	63,777	6,550,727	6,614,504	0	6,614,504
TOTAL	0.0000	0.0088	111.613	0	73,593	14,429,284	14,502,877	0	14,502,877
NORMAN									
CITY	0.0000	0.0000	159.201	0	0	1,492,627	1,492,627	0	1,492,627
TOWN	0.0000	0.0000	115.204	0	0	5,465,103	5,465,103	0	5,465,103
TOTAL	0.0000	0.0000	122.464	0	0	6,957,730	6,957,730	0	6,957,730
OLMSTED									
CITY	0.0005	0.0030	127.444	14,104	89,422	79,316,434	79,419,960	0	79,419,960
TOWN	0.0000	0.0100	115.246	0	98,124	16,502,061	16,600,185	0	16,600,185
TOTAL	0.0003	0.0047	125.162	14,104	187,546	95,818,495	96,020,145	0	96,020,145
OTTER TAIL									
CITY	0.0123	0.0076	124.150	65,001	39,623	13,668,265	13,772,889	0	13,772,889
TOWN	0.0000	0.0169	110.082	0	211,885	20,849,508	21,061,393	0	21,061,393
TOTAL	0.0034	0.0142	115.254	65,001	251,508	34,517,773	34,834,282	0	34,834,282

TABLE 45
MARKET VALUE, SCHOOL DISTRICT REFERENDUM, AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1996

COUNTY	AVERAGE TAX RATE			TOTAL TAXES LEVIED			TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	S. D. REF MKT VAL BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	S. D. REF MKT VAL BASED	NET TAX CAPACITY BASED			
PENNINGTON									
CITY	0.0000	0.0003	165.511	0	344	4,003,943	4,004,287	0	4,004,287
TOWN	0.0000	0.0115	134.776	0	17,704	3,474,248	3,491,952	0	3,491,952
TOTAL	0.0000	0.0063	149.655	0	18,048	7,478,191	7,496,239	0	7,496,239
PINE									
CITY	0.0000	0.0256	137.063	0	50,947	5,895,732	5,946,679	2,195	5,944,484
TOWN	0.0000	0.0371	121.491	0	179,318	9,312,849	9,492,167	8,544	9,483,623
TOTAL	0.0000	0.0337	127.088	0	230,265	15,208,581	15,438,846	10,739	15,428,107
PIPESTONE									
CITY	0.0208	0.0000	143.047	25,472	0	3,014,548	3,040,020	0	3,040,020
TOWN	0.0208	0.0000	123.074	54,525	0	3,828,638	3,883,163	0	3,883,163
TOTAL	0.0208	0.0000	131.140	79,997	0	6,843,186	6,923,183	0	6,923,183
POLK									
CITY	0.0000	0.0391	138.163	0	151,938	9,693,054	9,844,992	844,449	9,000,543
TOWN	0.0000	0.0166	112.755	0	140,537	14,807,265	14,947,802	0	14,947,802
TOTAL	0.0000	0.0237	121.603	0	292,475	24,500,319	24,792,794	844,449	23,948,345
POPE									
CITY	0.0000	0.0384	168.938	0	34,629	2,602,039	2,636,668	0	2,636,668
TOWN	0.0000	0.0373	126.378	0	104,004	5,216,295	5,320,299	9,877	5,310,422
TOTAL	0.0000	0.0376	137.944	0	138,633	7,818,334	7,956,967	9,877	7,947,090
RAMSEY									
CITY	0.0024	0.0028	142.957	394,367	453,228	497,893,328	498,740,923	452,622	498,288,301
TOWN	0.0000	0.0000	126.418	0	0	9,679,311	9,679,311	0	9,679,311
TOTAL	0.0024	0.0027	142.601	394,367	453,228	507,572,639	508,420,234	452,622	507,967,612
RED LAKE									
CITY	0.0000	0.0822	142.709	0	21,958	702,978	724,936	0	724,936
TOWN	0.0000	0.0885	103.120	0	76,905	1,771,352	1,848,257	0	1,848,257
TOTAL	0.0000	0.0870	111.943	0	98,863	2,474,330	2,573,193	0	2,573,193
REDWOOD									
CITY	0.0000	0.0050	145.439	0	10,111	5,211,529	5,221,640	0	5,221,640
TOWN	0.0000	0.0136	106.521	0	85,115	8,750,643	8,835,758	0	8,835,758
TOTAL	0.0000	0.0115	118.341	0	95,226	13,962,172	14,057,398	0	14,057,398

TABLE 45
MARKET VALUE, SCHOOL DISTRICT REFERENDUM, AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1996

COUNTY	AVERAGE TAX RATE			TOTAL TAXES LEVIED			TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	S.D. REF MKT VAL BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	S.D. REF MKT VAL BASED	NET TAX CAPACITY BASED			
RENVILLE									
CITY	0.0000	0.0000	144.735	0	0	4,535,514	4,535,514	0	4,535,514
TOWN	0.0000	0.0010	93.099	0	8,213	10,336,289	10,344,502	0	10,344,502
TOTAL	0.0000	0.0008	104.465	0	8,213	14,871,803	14,880,016	0	14,880,016
RICE									
CITY	0.0000	0.0916	123.705	0	827,899	20,710,085	21,537,984	0	21,537,984
TOWN	0.0000	0.0770	110.091	0	515,728	10,198,446	10,714,174	0	10,714,174
TOTAL	0.0000	0.0854	118.855	0	1,343,627	30,908,531	32,252,158	0	32,252,158
ROCK									
CITY	0.0000	0.0000	114.310	0	0	2,449,509	2,449,509	0	2,449,509
TOWN	0.0000	0.0081	100.383	0	26,509	4,447,070	4,473,579	0	4,473,579
TOTAL	0.0000	0.0058	104.923	0	26,509	6,896,579	6,923,088	0	6,923,088
ROSEAU									
CITY	0.0000	0.0516	140.403	0	69,163	4,385,635	4,454,798	0	4,454,798
TOWN	0.0000	0.0490	111.824	0	146,101	5,064,611	5,210,712	4,210	5,206,502
TOTAL	0.0000	0.0498	123.490	0	215,264	9,450,246	9,665,510	4,210	9,661,300
ST. LOUIS									
CITY	0.0000	0.0578	140.220	0	1,951,818	91,822,597	93,774,420	3,335,867	90,438,553
TOWN	0.0000	0.0324	133.773	0	545,609	39,582,814	40,128,418	2,544,458	37,583,960
TOTAL	0.0000	0.0494	138.213	0	2,497,427	131,405,411	133,902,838	5,880,325	128,022,513
SCOTT									
CITY	0.0080	0.0247	144.313	163,028	501,838	56,663,702	57,328,568	560	57,328,008
TOWN	0.0000	0.0490	122.197	0	398,100	15,042,221	15,440,321	12,131	15,428,190
TOTAL	0.0056	0.0316	139.034	163,028	899,938	71,705,923	72,768,889	12,691	72,756,198
SHERBURNE									
CITY	0.0000	0.0278	86.127	0	416,189	40,845,028	41,261,217	342	41,260,875
TOWN	0.0000	0.0346	88.430	0	284,061	10,617,070	10,901,131	4,885	10,896,246
TOTAL	0.0000	0.0302	86.592	0	700,250	51,462,098	52,162,348	5,227	52,157,121
SIBLEY									
CITY	0.0000	0.0017	164.398	0	2,339	3,619,592	3,621,931	0	3,621,931
TOWN	0.0000	0.0034	122.152	0	15,365	7,007,818	7,023,183	0	7,023,183
TOTAL	0.0000	0.0030	133.869	0	17,704	10,627,410	10,645,114	0	10,645,114

TABLE 45
MARKET VALUE, SCHOOL DISTRICT REFERENDUM, AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1996

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COUNTY	AVERAGE TAX RATE			TOTAL TAXES LEVIED			TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	S.D. REF MKT VAL BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	S.D. REF MKT VAL BASED	NET TAX CAPACITY BASED			
STEARNS									
CITY	0.0000	0.0488	124.768	0	930,479	54,642,217	55,572,696	0	55,572,696
TOWN	0.0000	0.0453	114.255	0	731,739	26,771,262	27,503,001	13,589	27,489,412
TOTAL	0.0000	0.0472	121.104	0	1,662,218	81,413,479	83,075,697	13,589	83,062,108
STEELE									
CITY	0.0000	0.0688	105.881	0	493,527	14,349,273	14,842,800	0	14,842,800
TOWN	0.0000	0.0653	97.461	0	269,283	5,902,840	6,172,123	0	6,172,123
TOTAL	0.0000	0.0675	103.280	0	762,810	20,252,113	21,014,923	0	21,014,923
STEVENS									
CITY	0.0000	0.0351	134.154	0	36,566	2,626,879	2,663,445	0	2,663,445
TOWN	0.0000	0.0403	116.146	0	97,670	3,982,891	4,080,561	929	4,079,632
TOTAL	0.0000	0.0387	122.692	0	134,236	6,609,770	6,744,006	929	6,743,077
SWIFT									
CITY	0.0140	0.0193	147.038	13,981	19,218	2,474,038	2,507,237	0	2,507,237
TOWN	0.0000	0.0198	116.543	0	58,285	4,919,652	4,977,937	0	4,977,937
TOTAL	0.0032	0.0197	125.234	13,981	77,503	7,393,690	7,485,174	0	7,485,174
TODD									
CITY	0.0000	0.0230	174.945	0	30,803	4,171,689	4,202,492	0	4,202,492
TOWN	0.0000	0.0255	156.502	0	88,327	7,585,566	7,673,893	0	7,673,893
TOTAL	0.0000	0.0248	162.583	0	119,130	11,757,255	11,876,385	0	11,876,385
TRAVERSE									
CITY	0.0000	0.0000	160.535	0	0	934,014	934,014	0	934,014
TOWN	0.0000	0.0102	102.583	0	26,949	3,888,956	3,915,905	6,901	3,909,004
TOTAL	0.0000	0.0090	110.293	0	26,949	4,822,970	4,849,919	6,901	4,843,018
WABASHA									
CITY	0.0000	0.0079	147.788	0	23,562	7,370,372	7,393,934	0	7,393,934
TOWN	0.0000	0.0048	132.563	0	16,965	6,027,124	6,044,089	0	6,044,089
TOTAL	0.0000	0.0062	140.527	0	40,527	13,397,496	13,438,023	0	13,438,023
WADENA									
CITY	0.0000	0.0431	175.965	0	50,716	3,805,761	3,856,477	0	3,856,477
TOWN	0.0000	0.0343	163.790	0	43,806	3,379,797	3,423,603	0	3,423,603
TOTAL	0.0000	0.0385	170.020	0	94,522	7,185,558	7,280,080	0	7,280,080

TABLE 45
MARKET VALUE, SCHOOL DISTRICT REFERENDUM, AND NET TAX CAPACITY BASED
TAX RATES, TOTAL TAXES, CREDITS AND NET TAX BY COUNTY, BY CITY AND TOWNSHIP
TAXES PAYABLE 1996

COUNTY	AVERAGE TAX RATE			TOTAL TAXES LEVIED			TOTAL	TOTAL CREDITS	NET TAX PAYABLE
	MARKET VALUE BASED	S.D. REF MKT VAL BASED	NET TAX CAPACITY BASED	MARKET VALUE BASED	S.D. REF MKT VAL BASED	NET TAX CAPACITY BASED			
WASECA									
CITY	0.0000	0.0822	134.265	0	209,082	5,910,779	6,119,861	39	6,119,822
TOWN	0.0000	0.1018	114.769	0	435,832	6,533,438	6,969,270	124,493	6,844,777
TOTAL	0.0000	0.0945	123.271	0	644,914	12,444,217	13,089,131	124,532	12,964,599
WASHINGTON									
CITY	0.0117	0.0149	125.179	716,146	905,820	141,917,512	143,539,478	11,295	143,528,183
TOWN	0.0000	0.0288	108.771	0	399,073	24,781,925	25,180,998	18,656	25,162,342
TOTAL	0.0095	0.0174	122.434	716,146	1,304,893	166,699,437	168,720,476	29,951	168,690,525
WATONWAN									
CITY	0.0000	0.0149	147.374	0	18,375	3,330,372	3,348,747	0	3,348,747
TOWN	0.0000	0.0435	119.704	0	139,947	5,142,501	5,282,448	0	5,282,448
TOTAL	0.0000	0.0356	129.242	0	158,322	8,472,873	8,631,195	0	8,631,195
WILKIN									
CITY	0.0000	0.0000	126.498	0	0	1,469,717	1,469,717	92,412	1,377,305
TOWN	0.0000	0.0110	110.177	0	32,760	4,704,808	4,737,568	0	4,737,568
TOTAL	0.0000	0.0088	113.668	0	32,760	6,174,525	6,207,285	92,412	6,114,873
WINONA									
CITY	0.0000	0.0000	124.031	0	0	20,130,977	20,130,977	0	20,130,977
TOWN	0.0000	0.0016	110.440	0	6,825	6,336,847	6,343,672	61,774	6,281,898
TOTAL	0.0000	0.0005	120.481	0	6,825	26,467,824	26,474,649	61,774	26,412,875
WRIGHT									
CITY	0.0000	0.0483	114.148	0	708,753	39,205,624	39,914,377	0	39,914,374
TOWN	0.0000	0.0514	105.349	0	719,477	23,460,797	24,180,274	26,877	24,153,400
TOTAL	0.0000	0.0498	110.687	0	1,428,230	62,666,421	64,094,651	26,877	64,067,774
YELLOW MEDICINE									
CITY	0.0000	0.0395	161.401	0	40,135	2,720,591	2,760,726	0	2,760,726
TOWN	0.0000	0.0314	129.923	0	120,840	6,682,259	6,803,099	0	6,803,099
TOTAL	0.0000	0.0331	137.693	0	160,975	9,402,850	9,563,825	0	9,563,825
STATEWIDE TOTAL									
CITY	0.0024	0.0334	132.117	3,107,936	43,672,869	3,698,662,353	3,745,443,167	11,503,928	3,733,939,236
TOWN	0.0001	0.0270	114.228	54,525	12,235,657	782,064,611	794,354,784	6,998,522	787,356,265
TOTAL	0.0018	0.0318	128.602	3,162,461	55,908,526	4,480,726,964	4,539,797,951	18,502,450	4,521,295,501

**TABLE 46
POWER LINE CREDIT
NET TAX CAPACITIES, LEVIES, NUMBER OF PARCELS
AND CREDIT AMOUNTS BY COUNTY BY CITY AND TOWNSHIP
TAXES PAYABLE 1996**

COUNTY (1)	10 PERCENT POWER LINE TAX CAPACITY	10 PERCENT POWER LINE LEVY AMOUNT	NUMBER OF PARCELS		CREDIT AMOUNT
			UNDER THE MAXIMUM CREDIT	AT THE MAXIMUM CREDIT	
<u>BENTON</u>					
CITY	272	365	11	0	170
TOWN	9,754	11,213	97	0	3,307
TOTAL	10,026	11,578	108	0	3,477
<u>CARLTON</u>					
TOWN	24,239	36,956	0	19	717
TOTAL	24,239	36,956	0	19	717
<u>CHISAGO</u>					
CITY	4,768	6,424	28	0	2,272
TOWN	22,123	27,773	83	0	9,179
TOTAL	26,891	34,197	111	0	11,451
<u>GRANT</u>					
TOWN	15,751	17,720	19	61	14,953
TOTAL	15,751	17,720	19	61	14,953
<u>HENNEPIN</u>					
CITY	27,737	36,859	106	63	13,781
TOTAL	27,737	36,859	106	63	13,781
<u>ITASCA</u>					
CITY	2,938	3,214	1	4	449
TOWN	25,183	29,412	9	26	2,552
TOTAL	28,121	32,626	10	30	3,001
<u>KANDIYOHI</u>					
TOWN	3,687	4,430	18	1	1,141
TOTAL	3,687	4,430	18	1	1,141
<u>KOOCHICHING (2)</u>					
TOWN	0	0	4	45	1,879
TOTAL	0	0	4	45	1,879
<u>LAKEWOODS (2)</u>					
TOWN	0	0	60	0	2,281
TOTAL	0	0	60	0	2,281
<u>MEEKER</u>					
TOWN	15,597	19,129	76	26	10,373
TOTAL	15,597	19,129	76	26	10,373
<u>MILLE LACS</u>					
CITY	862	1,434	3	7	1,087
TOWN	3,486	5,271	19	10	2,182
TOTAL	4,348	6,705	22	17	3,269
<u>PINE</u>					
CITY	4,307	5,479	28	0	2,195
TOWN	32,754	39,901	171	0	8,544
TOTAL	37,061	45,380	199	0	10,739

**TABLE 46
POWER LINE CREDIT
NET TAX CAPACITIES, LEVIES, NUMBER OF PARCELS
AND CREDIT AMOUNTS BY COUNTY BY CITY AND TOWNSHIP
TAXES PAYABLE 1996**

<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>POPE</u>					
TOWN	18,327	23,091	84	8	9,877
TOTAL	18,327	23,091	84	8	9,877
<u>ROSEAU</u>					
TOWN	16,875	18,336	112	17	4,210
TOTAL	16,875	18,336	112	17	4,210
<u>ST. LOUIS</u>					
CITY	13,759	19,310	1	52	1,399
TOWN	54,818	74,532	4	72	2,276
TOTAL	68,577	93,842	5	124	3,675
<u>SHERBURNE</u>					
CITY	3,437	2,579	0	4	342
TOWN	19,794	15,392	38	57	4,885
TOTAL	23,231	17,971	38	61	5,227
<u>STEARNS</u>					
TOWN	21,921	25,554	143	0	13,589
TOTAL	21,921	25,554	143	0	13,589
<u>STEVENS</u>					
TOWN	1,657	2,017	4	3	929
TOTAL	1,657	2,017	4	3	929
<u>TRAVERSE</u>					
TOWN	8,237	8,407	19	28	6,901
TOTAL	8,237	8,407	19	28	6,901
<u>WASHINGTON</u>					
CITY	7,117	7,976	10	23	4,173
TOWN	13,815	14,870	27	73	9,399
TOTAL	20,932	22,846	37	96	13,572
<u>WRIGHT</u>					
TOWN	20,366	20,731	35	76	10,421
TOTAL	20,366	20,731	35	76	10,421
<u>STATEWIDE TOTAL</u>					
CITY	65,197	83,640	188	153	25,868
TOWN	328,384	394,735	1,022	522	119,595
TOTAL	393,581	478,375	1,210	675	145,463

(1) Counties not listed in this table did not have any power line credit for taxes payable in 1996.

(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 47
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 1996

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COUNTY	AGRICULTURAL PRESERVES CREDIT				COUNTY	COUNTY CONSERVATION CREDIT			
	NUMBER OF PARCELS	NUMBER OF ACRES	NET TAX CAPACITY	CREDIT AMOUNT		NUMBER OF PARCELS	NUMBER OF ACRES	NET TAX CAPACITY	CREDIT AMOUNT
<u>ANOKA</u>					<u>WASECA</u>				
CITY	91	3,116	28,364	4,677	CITY	1	26	384	39
TOWN	0	0	0	0	TOWN	1,001	83,039	1,242,701	124,493
TOTAL	91	3,116	28,364	4,677	TOTAL	1,002	83,065	1,243,085	124,532
<u>CARVER</u>					<u>WINONA</u>				
CITY	11	671	5,613	2,094	CITY	0	0	0	0
TOWN	1,143	98,228	849,538	154,353	TOWN	413	41,450	397,339	61,774
TOTAL	1,154	98,899	855,151	156,447	TOTAL	413	41,450	397,339	61,774
<u>DAKOTA</u>					<u>WRIGHT</u>				
CITY	57	3,717	32,650	5,596	CITY	0	0	0	0
TOWN	904	60,187	501,069	89,861	TOWN	185	11,001	106,893	16,456
TOTAL	961	63,904	533,719	95,457	TOTAL	185	11,001	106,893	16,456
<u>HENNEPIN</u>					<u>STATEWIDE TOTAL</u>				
CITY	233	13,556	109,480	20,936	CITY	1	26	384	39
TOWN	2	237	1,488	356	TOWN	1,899	136,490	1,746,933	202,723
TOTAL	235	13,793	110,968	21,292	TOTAL	1,800	136,516	1,747,317	202,762
<u>SCOTT</u>									
CITY	5	356	3,701	560					
TOWN	127	8,113	89,087	12,131					
TOTAL	132	8,469	92,788	12,691					
<u>WASHINGTON</u>									
CITY	110	4,735	48,909	7,122					
TOWN	136	6,189	54,592	9,257					
TOTAL	246	10,924	103,501	16,379					
<u>STATEWIDE TOTAL</u>									
CITY	507	26,151	228,717	40,986					
TOWN	2,312	172,964	1,495,774	265,958					
TOTAL	2,819	199,105	1,724,491	306,943					

TABLE 48
DISPARITY REDUCTION CREDIT
NUMBER OF PARCELS AND CREDIT AMOUNTS BY COUNTY
TAXES PAYABLE 1996

COUNTY	PARCEL COUNT	CREDIT AMOUNT		TOTAL CREDIT
		TIF	OTHER	
CLAY	1,001	796,105	3,419,161	\$ 4,215,266
POLK	378	61,625	782,824	844,449
WILKIN	162	9,495	66,163	75,658
STATEWIDE TOTAL	1,541	\$ 867,225	\$ 4,268,148	\$ 5,135,373

TABLE 49
ENTERPRISE ZONE CREDIT
NUMBER OF PARCELS, NET TAX CAPACITY, AND CREDIT AMOUNTS
BY COUNTY - TAXES PAYABLE 1996

COUNTY	PARCEL COUNT	NET TAX CAPACITY	CREDIT AMOUNT		TOTAL CREDIT
			TIF	OTHER	
WILKIN	14	27,685	0	16,754	16,754
STATEWIDE TOTAL	14	27,685	0	16,754	16,754

TABLE 50
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 1996

<u>COUNTY</u>	<u>57% CREDIT CURRENT YEAR AMOUNT</u>	<u>57% CREDIT NUMBER HMSTDS RECEIVING<MAX</u>	<u>57% CREDIT NUMBER HMSTDS RECEIVING MAXIMUM</u>	<u>66% CREDIT CURRENT YEAR AMOUNT</u>	<u>66% CREDIT NUMBER HMSTDS RECEIVING<MAX</u>	<u>66% CREDIT NUMBER HMSTDS RECEIVING MAXIMUM</u>
<u>AITKIN</u>						
CITY	\$ 120,408	347	219	\$ 0	0	0
TOWN	595,915	914	1,556	0	0	0
TOTAL	716,323	1,261	1,775	0	0	0
<u>COOK</u>						
CITY	104,652	51	344	0	0	0
TOWN	246,582	439	634	18,409	31	40
TOTAL	351,234	490	978	18,409	31	40
<u>CROW WING</u>						
CITY	124,525	222	312	253,796	401	562
TOWN	334,157	706	781	144,256	189	354
TOTAL	458,682	928	1,093	398,052	590	916
<u>ITASCA</u>						
CITY	669,107	833	1,865	417,279	2,046	492
TOWN	1,638,045	2,828	4,195	433,386	381	1,166
TOTAL	2,307,152	3,661	6,060	850,665	2,427	1,658
<u>KOOCHICHING</u>						
CITY	0	0	0	0	0	0
TOWN	0	0	0	6,131	36	1
TOTAL	0	0	0	6,131	36	1
<u>LAKE</u>						
CITY	281,279	548	667	224,532	247	538
TOWN	451,183	563	1,298	0	0	0
TOTAL	732,462	1,111	1,965	224,532	247	538
<u>ST. LOUIS</u>						
CITY	168,522	634	179	3,165,946	16,183	1,302
TOWN	1,913,579	4,125	4,258	628,603	1,630	1,303
TOTAL	2,082,101	4,759	4,437	3,794,549	17,813	2,605
<u>STATEWIDE TOTAL</u>						
CITY	\$ 1,468,493	2,635	3,586	\$ 4,061,553	18,877	2,894
TOWN	5,179,461	9,575	12,722	1,230,785	2,267	2,864
TOTAL	6,647,954	12,210	16,308	5,292,338	21,144	5,758

**TABLE 51
CONTAMINATION TAX DATA
TAXES PAYABLE 1996**

County	Tax at 100% Tax Rate			Tax at 50% Rate		
	Number of Parcels	Net Tax Capacity	Total Tax	Number of Parcels	Net Tax Capacity	Total Tax
Anoka				9	25,441	12,721
Becker				1	1,122	561
Beltrami	1	636	636			
Blue Earth	1	14,950	14,950			
Dakota						
Douglas						
Hennepin	7	61,727	61,727	13	321,564	160,782
Mille Lacs				2	72,000	36,000
Ramsey	7	40,509	40,509	7	28,577	14,289
St. Louis				2	1,145	573
Washington	1	12,250	12,250			
TOTAL	17	130,072	130,072	34	449,849	224,926

County	Tax at 25% Tax Rate			Tax at 12.5% Rate		
	Number of Parcels	Net Tax Capacity	Total Tax	Number of Parcels	Net Tax Capacity	Total Tax
Anoka				5	40,702	5,088
Becker	1	304	76	1	135	17
Beltrami						
Blue Earth						
Dakota	2	2,699	675			
Douglas	1	1,380	345			
Hennepin	4	108,932	27,233	10	408,952	51,119
Mille Lacs				1	2,217	277
Ramsey	10	218,547	54,637	6	102,677	12,835
St. Louis				21	2,867	358
Washington						
TOTAL	18	331,862	82,966	44	557,550	69,694

STATEWIDE TOTAL			
County	Number of Parcels	Net Tax Capacity	Total Tax
Anoka	14	66,143	17,804
Becker	3	1,561	655
Beltrami	1	636	636
Blue Earth	1	14,950	14,950
Dakota	2	2,699	675
Douglas	1	1,380	345
Hennepin	34	901,175	300,861
Mille Lacs	3	74,217	36,277
Ramsey	30	390,310	122,267
St. Louis	23	4,012	931
Washington	1	12,250	12,250
TOTAL	113	1,469,333	507,651

TABLE 52
FISCAL DISPARITY CONTRIBUTION AND DISTRIBUTION
VALUATION AND TAX DIFFERENCES BY COUNTY
TAXES PAYABLE 1996

<u>COUNTY</u>	<u>CONTRIBUTION VALUE</u>	<u>DISTRIBUTION VALUE</u>	<u>DIFFERENCE (1)</u>
ANOKA	\$ 19,151,435	\$ 33,176,680	14,025,245
CARVER	4,298,353	4,968,696	670,343
DAKOTA	36,369,487	30,970,287	(5,399,200)
HENNEPIN	143,356,732	104,822,726	(38,534,006)
RAMSEY	39,838,601	62,339,736	22,501,135
SCOTT	5,015,439	6,133,946	1,118,507
<u>WASHINGTON</u>	<u>11,527,919</u>	<u>17,145,532</u>	<u>5,617,613</u>
TOTAL	\$ 259,557,966	\$ 259,557,603	(363)

<u>COUNTY</u>	<u>CONTRIBUTION TAX</u>	<u>DISTRIBUTION TAX</u>	<u>DIFFERENCE (2)</u>
ANOKA	\$ 27,087,977	\$ 41,281,221	14,193,244
CARVER	6,079,632	7,504,581	1,424,949
DAKOTA	51,441,401	38,855,724	(12,585,677)
HENNEPIN	202,765,190	150,248,026	(52,517,164)
RAMSEY	56,348,054	96,841,544	40,493,490
SCOTT	7,093,883	9,505,072	2,411,189
<u>WASHINGTON</u>	<u>16,305,217</u>	<u>22,885,456</u>	<u>6,580,239</u>
TOTAL	\$ 367,121,354	\$ 367,121,624	270

(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 1996

	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SCHOOL DISTRICT</u>	<u>SPECIAL DISTRICT</u>	<u>COUNTY</u>	<u>TOTAL</u>
ANOKA	\$ 6,639,241	269,871	21,203,661	1,507,723	11,660,725	41,281,221
CARVER	1,095,302	139,235	3,750,138	184,248	2,335,658	7,504,581
DAKOTA	7,420,449	155,306	21,338,883	1,318,980	8,622,106	38,855,724
HENNEPIN (1)	29,644,058	33,607	72,494,153	10,485,973	37,590,235	150,248,026
265 RAMSEY (2)	19,594,895	123,947	42,376,950	8,289,226	26,456,526	96,841,544
SCOTT	1,504,578	159,937	4,464,973	297,250	3,078,334	9,505,072
WASHINGTON	4,405,911	290,509	11,952,907	1,030,280	5,205,849	22,885,456
SEVEN COUNTY TOTAL	\$ 70,304,434	\$ 1,172,412	\$ 177,581,665	\$ 23,113,680	\$ 94,949,433	\$ 367,121,624

(1) Hennepin County Special Districts include Bloomington highway bond interest of \$3,197,250.

(2) Ramsey County Special Districts include Metropolitan Council livable communities tax of \$4,679,207.

TABLE 54
POWER LINE TAX RATES, VALUES AND TAXES
TAXES PAYABLE 1996

COUNTY	AVERAGE TAX RATE			TRANSMISSION						DISTRIBUTION				
	MKT	SD	NET TAX	VALUE		TAX			VALUE		TAX			
	VALUE	REF	CAP.	MV	NTC	MV	SD REF	NTC	MV	NTC	MV	SD REF	NTC	
AITKIN	0.0018	0.0000	125,773	1,897,600	85,689	33	0	107,773	0	0	0	0	0	
ANOKA	0.0000	0.0342	122,699	31,300	1,440	0	11	1,767	10,900	501	0	4	615	
BECKER	0.0000	0.0000	134,659	1,853,800	85,273	0	0	114,828	0	0	0	0	0	
BELTRAMI	0.0000	0.0001	143,539	2,597,938	119,508	0	0	171,540	48,760	2,245	0	0	3,222	
BENTON	0.0000	0.0192	127,502	1,634,200	75,174	0	312	95,848	136,300	6,270	0	26	7,994	
BIG STONE	0.0000	0.0044	133,222	565,700	26,022	0	22	34,668	3,900	180	0	0	0	
BLUE EARTH	0.0000	0.0347	115,151	2,046,400	94,134	0	710	108,396	377,100	17,347	0	130	19,975	
BROWN	0.0000	0.0267	118,936	85,500	3,933	0	23	4,678	29,000	1,334	0	8	1,587	
CARLTON	0.0000	0.0486	138,076	4,574,300	210,418	0	2,222	290,537	979,900	45,075	0	476	62,238	
CARVER	0.0008	0.0000	145,812	2,388,100	109,853	20	0	160,178	253,200	11,647	2	0	16,982	
CASS	0.0000	0.0014	106,866	3,191,300	146,800	0	46	156,880	222,300	10,226	0	3	10,928	
CHIPPEWA	0.0000	0.0026	137,989	607,800	27,959	0	16	38,582	123,900	5,699	0	4	7,866	
CHISAGO	0.0000	0.0262	130,088	3,426,100	157,601	0	896	205,020	732,100	33,677	0	192	43,810	
CLAY	0.0000	0.0384	133,199	893,500	40,461	0	343	53,894	72,400	3,331	0	28	4,437	
CLEARWATER	0.0000	0.0000	123,026	0	12,898	0	0	15,868	0	179	0	0	220	
COOK	0.0000	0.0000	99,654	0	18,707	0	0	18,642	0	0	0	0	0	
COTTONWOOD	0.0000	0.0654	120,200	59,342	2,728	0	39	3,279	77,645	3,570	0	51	4,292	
CROW WING	0.0010	0.0000	102,938	3,503,300	161,152	35	0	165,887	230,600	10,608	2	0	10,920	
DAKOTA	0.0032	0.0796	120,333	1,262,300	58,066	40	1,005	69,872	43,500	2,001	1	34	2,407	
DODGE	0.0000	0.0003	122,358	679,257	31,248	0	2	36,746	437,222	20,111	0	1	23,766	
DOUGLAS	0.0130	0.0020	117,216	1,701,100	78,250	221	31	91,710	295,600	13,598	38	5	15,937	
FARIBAULT	0.0000	0.0481	121,246	389,300	17,907	0	187	21,712	581,300	26,740	0	280	32,422	
FILLMORE	0.0027	0.0231	131,801	199,100	9,159	49	49	12,072	152,600	7,019	38	38	9,251	
FREEBORN	0.0000	0.6606	115,979	0	20,508	0	310	23,782	0	34,790	0	500	40,348	
GOODHUE	0.0095	0.0000	109,107	1,784,300	82,078	170	0	89,552	230,200	10,589	22	0	11,554	
GRANT	0.0000	0.0576	126,166	1,192,300	54,846	0	687	69,197	129,700	5,966	0	75	7,527	
HENNEPIN	0.0021	0.0379	136,010	1,617,200	74,391	33	612	101,180	124,200	5,713	2	47	7,770	
HOUSTON	0.0000	0.0290	131,011	229,800	10,192	0	66	13,354	12,700	584	0	4	766	
HUBBARD	0.0000	0.0252	107,459	1,820,808	83,762	0	458	90,010	0	0	0	0	0	
ISANTI	0.0000	0.0139	145,361	0	0	0	0	0	0	0	0	0	0	
ITASCA	0.0000	0.0142	115,331	6,411,000	294,906	0	910	340,118	32,900	1,513	0	5	1,745	
JACKSON	0.0000	0.0119	115,554	106,200	4,885	0	13	5,645	63,000	2,898	0	7	3,349	

TABLE 54
POWER LINE TAX RATES, VALUES AND TAXES
TAXES PAYABLE 1996

COUNTY	AVERAGE TAX RATE			TRANSMISSION					DISTRIBUTION				
	MKT	SD	NET TAX	VALUE		TAX			VALUE		TAX		
	VALUE	REF	CAP.	MV	NTC	MV	SD REF	NTC	MV	NTC	MV	SD REF	NTC
KANABEC	0.0000	0.0180	143.875	0	0	0	0	0	0	0	0	0	0
KANDIYOHI	0.0000	0.0319	132.078	1,098,400	50,527	0	352	66,735	98,700	4,541	0	33	5,999
KITTSOON	0.0000	0.0005	107.510	892,800	41,069	0	9	44,154	25,600	1,178	0	0	1,266
KOOCHICHING	0.0000	0.0495	112.291	20,799,600	953,581	0	10,287	1,070,785	0	0	0	0	0
LAC QUI PARLE	0.0000	0.0145	108.483	398,800	18,345	0	58	19,901	362,800	16,689	0	53	18,105
LAKE	0.0000	0.0541	142.893	1,299,300	59,768	0	703	85,404	74,100	3,409	0	40	4,871
LAKE/WOODS	0.0000	0.0079	137.061	9,025,500	415,173	0	708	569,043	0	0	0	0	0
LESUEUR	0.0000	0.0175	127.350	540,100	24,845	0	88	31,640	459,700	21,146	0	75	26,930
LINCOLN	0.0000	0.0000	125.164	0	19,904	0	0	24,913	0	1,367	0	0	1,711
LYON	0.0000	0.0129	112.225	409,300	18,828	0	53	21,130	199,600	9,182	0	26	10,304
MCLEOD	0.0000	0.0217	135.952	271,500	12,489	0	59	16,979	198,700	9,140	0	43	12,426
MAHNOMEN	0.0000	0.0090	159.505	234,700	10,796	0	21	17,220	33,500	1,541	0	3	2,451
MARSHALL	0.0000	0.0290	96.453	458,700	21,100	0	133	20,352	47,200	2,170	0	14	2,093
MARTIN	0.0000	0.0161	102.790	112,200	5,161	0	18	5,304	205,700	9,462	0	32	9,726
MEEKER	0.0000	0.0167	127.617	116,200	5,345	0	20	6,821	42,800	1,969	0	7	2,513
MILLE LACS	0.0000	0.0207	162.611	0	0	0	0	0	0	0	0	0	0
MORRISON	0.0000	0.0006	129.162	3,632,000	167,072	0	2,325	215,794	1,704,600	78,412	0	1,091	101,279
MOWER	0.0000	0.0680	122.817	242,800	10,824	0	165	13,294	243,500	11,201	0	166	13,757
MURRAY	0.0000	0.0083	109.950	308,800	14,205	0	26	15,618	103,200	4,747	0	9	5,219
NICOLLET	0.0000	0.0426	125.426	128,500	5,911	0	55	7,414	0	0	0	0	0
NOBLES	0.0000	0.0088	111.613	241,000	11,086	0	21	12,373	71,200	3,275	0	6	3,655
NORMAN	0.0000	0.0000	118.358	0	12,203	0	0	14,443	0	3,823	0	0	4,525
OLMSTED	0.0004	0.0047	125.163	117,000	5,382	0	6	6,736	233,600	10,746	0	11	13,452
OTTER TAIL	0.0034	0.0142	115.254	5,585,500	253,733	190	791	292,437	948,000	43,608	32	134	50,260
PENNINGTON	0.0000	0.0063	149.655	22,702	1,044	0	1	1,562	0	0	0	0	0
PINE	0.0000	0.0337	127.088	1,841,042	84,686	0	622	107,626	627,468	28,440	0	210	36,144
PIPESTONE	0.0208	0.0000	132.673	113,000	5,198	24	0	6,896	101,100	4,650	21	0	6,169
POLK	0.0000	0.0237	121.603	2,069,100	95,179	0	489	115,741	196,800	9,053	0	47	11,009

TABLE 54
POWER LINE TAX RATES, VALUES AND TAXES
TAXES PAYABLE 1996

COUNTY	AVERAGE TAX RATE			TRANSMISSION						DISTRIBUTION				
	MKT	SD	NET TAX	VALUE		TAX			VALUE		TAX			
	VALUE	REF	CAP.	MV	NTC	MV	SD REF	NTC	MV	NTC	MV	SD REF	NTC	
POPE	0.0000	0.0376	140,216	1,260,400	57,979	0	474	81,296	83,100	3,822	0	31	5,359	
RAMSEY	0.0024	0.0027	142,592	2,001,700	92,078	47	43	131,296	7,100	327	0	0	466	
RED LAKE	0.0000	0.0870	111,943	407,000	18,722	0	354	20,958	23,900	1,099	0	21	1,230	
REDWOOD	0.0000	0.0115	118,342	494,700	22,757	0	58	26,930	242,800	11,170	0	30	13,220	
RENVILLE	0.0000	0.0000	103,814	153,700	7,070	0	0	7,340	89,100	4,098	0	0	4,254	
RICE	0.0000	0.0854	124,022	0	64,681	0	1,201	81,419	0	18,621	0	346	23,440	
ROCK	0.0000	0.0058	104,923	950,500	42,123	0	55	44,197	48,200	2,217	0	3	2,326	
ROSEAU	0.0000	0.0498	123,490	4,523,200	208,067	0	2,254	256,942	2,000	92	0	1	114	
ST. LOUIS	0.0000	0.0493	138,213	16,496,000	755,616	0	8,133	1,044,360	2,091,700	96,218	0	1,031	132,986	
SCOTT	0.0060	0.0320	139,035	568,400	26,146	34	182	36,352	28,000	1,288	2	9	1,791	
SHERBURNE	0.0000	0.0297	86,591	1,620,100	74,525	0	481	64,532	133,000	6,118	0	39	5,298	
SIBLEY	0.0000	0.0030	133,869	182,154	8,381	0	5	11,220	102,457	4,715	0	3	6,312	
STEARNS	0.0000	0.0472	121,104	6,763,600	311,126	0	3,190	376,786	795,500	36,593	0	376	44,316	
STEELE	0.0000	0.0675	113,774	254,600	11,711	0	172	13,324	560,500	29,332	0	378	29,332	
STEVENS	0.0000	0.0387	125,166	992,100	44,036	0	385	55,119	60,400	2,778	0	24	3,478	
SWIFT	0.0032	0.0197	129,914	850,800	39,137	25	170	50,844	188,800	8,685	6	38	11,283	
TODD	0.0000	0.0248	162,583	1,136,300	52,270	0	284	84,982	1,995,200	91,780	0	496	149,218	
TRAVERSE	0.0000	0.0000	110,752	0	26,096	0	0	28,902	0	1,003	0	0	1,111	
WABASHA	0.0000	0.0062	140,527	1,250,400	57,518	0	78	80,828	512,300	23,566	0	32	33,116	
WADENA	0.0000	0.0385	170,020	716,800	32,972	0	276	56,059	49,400	2,272	0	19	3,863	
WASECA	0.0000	0.0945	123,271	420,200	19,329	0	397	23,827	855,500	39,353	0	808	48,511	
WASHINGTON	0.0095	0.0175	122,434	10,765,700	495,222	1,026	1,879	606,320	418,700	19,260	40	73	23,581	
WATONWAN	0.0000	0.0356	129,242	71,000	3,266	0	25	4,221	191,900	8,827	0	69	11,408	
WILKIN	0.0000	0.0000	114,271	500,064	23,000	0	0	26,282	93,529	4,301	0	0	4,915	
WINONA	0.0000	0.0005	120,481	1,437,300	66,116	0	8	79,658	409,400	18,832	0	2	22,690	
WRIGHT	0.0000	0.0498	110,687	2,840,700	130,672	0	1,414	144,637	635,700	29,242	0	316	32,367	
YELLOW MED	0.0000	0.0331	137,693	667,800	30,719	0	222	42,298	155,700	7,103	0	52	9,780	
TOTAL	0.00175	0.03178	128,602	154,032,607	7,244,737	1,947	47,720	9,004,459	21,152,681	1,035,872	206	8,115	1,321,557	

TABLE 55
SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1996

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
AITKIN	0	52,449	8,855	0	61,304
ANOKA	4,104,110	6,922,575	106,465	0	11,133,150
BECKER	475,963	435,492	28,155	93,526	1,033,136
BELTRAMI	1,005,631	292,379	32,298	963	1,331,271
BENTON	397,551	863,406	3,077	0	1,264,034
BIG STONE	53,118	63,772	0	0	116,890
BLUE EARTH	1,232,360	1,458,090	142,840	0	2,833,290
BROWN	368,341	615,339	5,510	0	989,190
CARLTON	0	91,221	84,718	21,983	197,922
CARVER	766,428	2,867,968	116,444	0	3,750,840
CASS	1,001,785	140,512	44,649	0	1,186,946
CHIPPEWA	278,789	165,998	2,415	0	447,202
CHISAGO	452,975	782,036	123,942	0	1,358,953
CLAY	2,337,904	443,526	435,211	4,023	3,220,664
CLEARWATER	345,262	13,420	9,529	0	368,211
COOK	0	52,421	0	47,414	99,835
COTTONWOOD	152,481	254,033	2,834	120,159	529,507
CROW WING	466,273	925,711	28,659	0	1,420,643
DAKOTA	1,952	14,074,816	98,988	0	14,175,756
DODGE	89,089	200,675	9,859	0	299,623
DOUGLAS	76,224	156,994	807,556	107,940	1,148,714
FARIBAUT	476,942	348,064	48	0	825,054
FILLMORE	504	190,947	0	0	191,451
FREEBORN	1,087,557	356,649	2,980	0	1,447,186
GOODHUE	45	975,629	14,650	0	990,324
GRANT	110,135	55,097	0	0	165,232
HENNEPIN	0	32,904,735	54,690	0	32,959,425
HOUSTON	339	239,793	1,979	0	242,111
HUBBARD	1,098,385	153,235	73,626	0	1,325,246
ISANTI	0	303,387	7,654	0	311,041
ITASCA	3,796	443,975	0	0	447,771

TABLE 55
SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1996

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
JACKSON	232,691	111,286	2,268	0	346,245
KANABEC	155,464	16,772	1,045	0	173,281
KANDIYOHI	1,253,785	829,612	107,310	0	2,190,707
KITTSOON	612,947	189,933	0	0	802,880
KOOCHICHING	263,726	92,737	0	116,447	472,910
LAC QUI PARLE	412,186	58,767	692	16,464	488,109
LAKE	0	30,571	0	2,151	32,722
LAKEWOODS	321,587	1,016	0	32	322,635
LE SUEUR	112,945	298,316	68,207	0	479,468
LINCOLN	287,553	17,975	400	287,871	593,799
LYON	396,202	356,724	206,340	0	959,266
MCLEOD	82,860	1,155,590	5,719	16,059	1,260,228
MAHNOMEN	204,395	84,935	0	1,384	290,714
MARSHALL	552,490	60,805	32,181	65,443	710,919
MARTIN	928,146	608,747	2,780	0	1,539,673
MEEKER	79,192	115,013	44,108	1,834	240,147
MILLE LACS	197,835	287,583	44,108	0	529,526
MORRISON	254,633	299,682	1,947	0	556,262
MOWER	315,449	334,227	0	0	649,676
MURRAY	551,015	31,046	7,820	39,815	629,696
NICOLLET	517,891	572,049	1,616	0	1,091,556
NOBLES	70,117	194,254	0	158,309	422,680
NORMAN	611,600	62,451	6,399	0	680,450
OLMSTED	738	855,762	36,140	0	892,640
OTTER TAIL	1,403,461	365,457	115,265	1,958	1,886,141
PENNINGTON	105,653	300,584	59,918	5,458	471,613
PINE	200	119,961	27,266	37,823	185,250
PIPESTONE	70,338	94,690	1,018	219,272	385,318
POLK	1,508,968	979,601	4,596	523,064	3,016,229
POPE	138,465	44,594	12,538	0	195,597

TABLE 55
SPECIAL ASSESSMENTS ON REAL PROPERTY BY GOVERNMENTAL UNIT
TAXES PAYABLE 1996

<u>COUNTY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>TOWNSHIP</u>	<u>SPECIAL TAXING DISTRICT</u>	<u>TOTAL</u>
RAMSEY	0	25,348,416	688,553	9,828	26,046,797
RED LAKE	32,744	53,458	0	0	86,202
REDWOOD	508,217	132,328	21,141	0	661,686
RENVILLE	649,110	342,197	34,681	1,562	1,027,550
RICE	346,545	865,683	63,426	0	1,275,654
ROCK	378,975	119,515	3,525	549	502,564
ROSEAU	860,439	459,498	81,720	0	1,401,657
ST. LOUIS	1,830	1,356,961	61,284	0	1,420,075
SCOTT	29,769	2,937,997	151,560	0	3,119,326
SHERBURNE	7,962	2,350,871	50,916	0	2,409,749
SIBLEY	609,971	156,598	6,688	0	773,257
STEARNS	770,805	2,736,641	50,712	527	3,558,685
STEELE	833,799	67,570	2,771	0	904,140
STEVENS	183,179	197,987	0	0	381,166
SWIFT	583,680	24,902	262	0	608,844
TODD	209,902	191,178	6,167	0	407,247
TRAVERSE	107,792	80,550	30	0	188,372
WABASHA	0	322,778	4,191	0	326,969
WADENA	218,628	127,871	770	0	347,269
WASECA	205,637	230,717	21,803	0	458,157
WASHINGTON	2,182,559	7,985,659	327,337	38,846	10,534,401
WATONWAN	117,772	110,231	11,765	7,104	246,872
WILKIN	160,290	209,567	0	21	369,878
WINONA	206,934	690,613	0	0	897,547
WRIGHT	1,176,233	1,780,253	419,631	0	3,376,117
YELLOW MEDICINE	110,345	111,719	8,987	244,746	475,797
STATEWIDE TOTALS	38,519,588	124,406,842	5,055,232	2,192,575	170,174,237

TABLE 66
TOTAL TAX CAPACITY VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES
OF MINNESOTA COUNTIES FOR PROPERTY TAXES LEVIED IN 1996 PAYABLE IN 1996(1)

<u>COUNTY</u>	<u>Net Tax Payable</u>	<u>Net Tax Capacity Value</u>	<u>Nominal Tax Rate</u>	<u>Taxable Market Value</u>	<u>Aggregate Ratio</u>	<u>Indicated Market Value</u>	<u>Effective Tax Rate</u>
AITKIN	\$ 11,789,189	9,942,637	118.57 %	627,908,560	82.9 %	757,428,902	1.56 %
ANOKA	208,263,094	167,196,496	124.56	9,160,359,956	90.0	10,178,177,729	2.05
BECKER	21,162,901	15,418,788	137.25	973,638,990	85.2	1,142,768,768	1.85
BELTRAMI	19,841,964	13,823,096	143.54	776,172,373	84.2	921,819,920	2.15
BENTON	22,469,248	17,495,738	128.43	909,031,038	87.8	1,035,342,868	2.17
BIG STONE	4,239,765	3,182,491	133.22	244,115,823	86.8	281,239,427	1.51
BLUE EARTH	41,920,600	35,845,442	116.95	1,954,429,594	85.4	2,288,559,244	1.83
BROWN	17,447,405	14,451,140	120.73	1,046,908,284	85.0	1,231,656,805	1.42
CARLTON	21,747,901	15,477,086	140.52	798,241,799	83.5	955,978,202	2.27
CARVER	72,855,389	50,057,400	145.54	2,693,750,823	84.7	3,180,343,357	2.29
CASS	25,928,911	24,245,530	106.94	1,315,785,651	81.4	1,616,444,289	1.60
CHIPPEWA	11,361,774	8,223,639	138.16	589,545,588	88.0	669,938,168	1.70
CHISAGO	25,881,313	19,662,036	131.63	1,246,829,048	82.6	1,509,478,266	1.71
CLAY	27,049,500	23,073,594	117.23	1,440,816,429	88.5	1,628,041,163	1.66
CLEARWATER	7,824,108	6,359,697	123.03	270,846,043	90.1	300,606,041	2.60
COOK	6,198,157	6,590,633	94.04	346,619,943	80.9	428,454,812	1.45
COTTONWOOD	10,700,611	8,901,473	120.21	637,934,821	87.7	727,405,725	1.47
CROW WING	45,234,921	44,776,524	101.02	2,380,864,995	83.1	2,865,060,162	1.58
DAKOTA	344,441,381	277,019,806	124.34	13,558,222,923	90.4	14,998,034,207	2.30
DODGE	10,288,140	8,408,209	122.36	649,391,669	85.7	757,749,905	1.36
DOUGLAS	24,131,629	20,431,710	118.11	1,185,938,295	84.8	1,398,512,140	1.73
FARIBAUT	13,732,014	11,021,858	124.59	834,594,780	89.4	933,551,208	1.47
FILLMORE	11,491,378	8,597,445	133.66	698,276,566	80.7	865,274,555	1.33
FREEBORN	20,250,571	16,852,654	120.16	1,149,980,840	94.5	1,216,910,942	1.66
GOODHUE	54,348,810	49,628,541	109.51	2,199,859,170	90.5	2,430,783,613	2.24
GRANT	5,678,528	4,360,727	130.22	333,105,964	86.9	383,321,017	1.48
HENNEPIN	1,566,963,828	1,137,730,147	137.73	49,795,385,055	89.1	55,887,076,380	2.80
HOUSTON	9,520,027	7,151,899	133.11	573,692,750	78.5	730,818,790	1.30
HUBBARD	13,596,360	12,652,512	107.46	705,442,844	80.0	881,803,555	1.54
ISANTI	17,965,844	12,282,631	146.27	845,322,257	81.9	1,032,139,508	1.74
ITASCA	40,578,648	37,730,546	107.55	1,608,907,947	86.7	1,855,718,509	2.19
JACKSON	12,401,376	10,657,643	116.36	789,254,573	89.9	877,924,998	1.41
KANABEC	6,870,941	4,735,610	145.09	351,462,362	83.9	418,906,272	1.64
KANDIYOHI	30,530,447	23,483,230	130.01	1,468,688,335	87.3	1,682,346,317	1.81
KITTSOON	7,464,231	6,941,278	107.53	395,929,593	91.4	433,183,362	1.72
KOOCHICHING	10,058,821	8,785,497	114.49	416,234,091	88.5	470,321,007	2.14
LAC QUI PARLE	6,061,406	5,536,097	109.49	439,638,271	93.1	472,221,559	1.28
LAKE	7,004,819	5,448,739	128.56	325,759,660	72.3	450,566,611	1.55
LAKEWOODS	3,065,732	2,230,658	137.44	143,717,173	80.6	178,309,148	1.72
LE SUEUR	15,870,294	12,348,548	128.52	885,796,416	82.0	1,080,239,532	1.47
LINCOLN	4,850,526	3,875,340	125.16	273,004,562	87.6	311,649,043	1.56
LYON	18,865,455	16,703,925	112.94	978,500,719	84.3	1,160,736,321	1.63
MCLEOD	21,528,599	15,835,484	135.95	1,084,696,710	82.1	1,321,189,659	1.63
MAHNOMEN	4,185,263	2,615,331	160.03	169,972,396	88.6	191,842,433	2.18
MARSHALL	8,945,078	9,338,436	95.79	575,559,570	86.5	665,386,786	1.34
MARTIN	17,244,177	16,619,045	103.76	1,071,576,776	93.5	1,146,071,418	1.50
MEEKER	13,136,927	10,213,533	128.62	738,860,844	85.0	869,248,052	1.51
MILLE LACS	13,352,349	8,147,372	163.89	551,198,462	85.0	648,468,779	2.06
MORRISON	17,267,582	12,972,518	133.11	885,788,410	92.3	959,684,085	1.80
MOWER	22,006,067	17,920,984	122.79	1,225,560,155	90.9	1,348,250,996	1.63

TABLE 66
TOTAL TAX CAPACITY VALUE, INDICATED MARKET VALUE AND EFFECTIVE TAX RATES
OF MINNESOTA COUNTIES FOR PROPERTY TAXES LEVIED IN 1996 PAYABLE IN 1996(1)

COUNTY	Net Tax Payable	Net Tax Capacity Value	Nominal Tax Rate	Taxable Market Value	Aggregate Ratio	Indicated Market Value	Effective Tax Rate
MURRAY	\$ 8,078,896	7,309,749	110.52 %	562,741,770	87.9 %	640,206,792	1.26 %
NICOLLET	19,429,343	15,156,763	128.19	1,038,586,534	83.7	1,240,844,127	1.57
NOBLES	14,502,877	12,927,974	112.18	898,114,130	93.6	959,523,643	1.51
NORMAN	6,957,730	5,681,432	122.46	431,195,969	94.6	455,809,692	1.53
OLMSTED	96,020,145	76,555,405	125.43	4,048,911,988	88.2	4,590,603,161	2.09
OTTER TAIL	34,834,282	29,949,414	116.31	1,906,760,461	85.6	2,227,523,903	1.56
PENNINGTON	7,496,239	4,996,947	150.02	311,929,911	84.5	369,147,824	2.03
PINE	15,428,107	11,966,927	128.92	728,613,921	85.0	857,192,848	1.80
PIPESTONE	6,923,183	5,218,231	132.67	384,537,497	89.3	430,613,099	1.61
POLK	23,948,345	20,147,855	118.86	1,323,654,537	87.3	1,516,213,674	1.58
POPE	7,947,090	5,667,757	140.22	413,712,956	84.6	489,022,407	1.63
RAMSEY	507,967,612	355,939,075	142.71	16,742,102,531	87.9	19,046,760,559	2.67
RED LAKE	2,573,193	2,210,350	116.42	132,463,940	92.9	142,587,664	1.80
REDWOOD	14,057,398	11,798,227	119.15	904,488,524	89.7	1,008,348,410	1.39
RENVILLE	14,880,016	14,236,189	104.52	1,082,512,028	83.9	1,290,240,796	1.15
RICE	32,252,158	26,005,206	124.02	1,655,060,541	83.9	1,972,658,571	1.63
ROCK	6,923,088	6,572,981	105.33	497,295,968	80.4	618,527,323	1.12
ROSEAU	9,661,300	7,652,669	126.25	484,115,299	89.4	541,515,994	1.78
ST. LOUIS	127,787,318	94,891,027	134.67	5,078,050,467	83.2	6,103,426,042	2.09
SCOTT	72,756,198	51,574,206	141.07	2,906,598,542	83.0	3,501,925,954	2.08
SHERBURNE	52,157,121	59,430,507	87.76	2,362,292,731	86.5	2,730,974,255	1.91
SIBLEY	10,645,114	7,938,676	134.09	665,676,332	82.5	806,880,402	1.32
STEARNS	83,062,108	67,226,166	123.56	3,691,233,789	89.0	4,147,453,696	2.00
STEELE	21,014,923	19,608,904	107.17	1,190,772,565	87.2	1,365,564,868	1.54
STEVENS	6,743,077	5,387,303	125.17	382,049,846	85.8	445,279,541	1.51
SWIFT	7,485,174	5,903,913	126.78	443,034,853	81.9	540,946,096	1.38
TODD	11,876,385	7,231,524	164.23	548,183,713	85.5	641,150,542	1.85
TRAVERSE	4,843,018	4,372,851	110.75	325,410,496	91.2	356,809,754	1.36
WABASHA	13,438,023	9,533,728	140.95	710,286,787	88.2	805,313,817	1.67
WADENA	7,280,080	4,226,293	172.26	268,421,280	87.6	306,416,986	2.38
WASECA	12,964,599	10,095,033	128.43	733,791,418	85.3	860,247,852	1.51
WASHINGTON	168,690,525	136,155,065	123.90	7,516,216,460	87.1	8,629,410,402	1.95
WATONWAN	8,631,195	6,555,840	131.66	490,762,980	85.0	577,368,212	1.49
WILKIN	6,114,873	5,432,085	112.57	402,155,618	86.2	466,537,840	1.31
WINONA	26,412,875	21,968,433	120.23	1,339,998,031	84.6	1,583,922,022	1.67
WRIGHT	64,067,774	56,615,978	113.16	2,969,971,571	84.6	3,510,604,694	1.82
YELLOW MED	9,563,825	6,828,868	140.05	546,873,759	91.7	596,372,692	1.60
Statewide Total	\$ 4,521,029,206	3,483,970,944	129.77 %	180,441,699,639	87.5 %	206,219,085,302	2.19 %

(1) The columns exclude mineral values of \$266,295 for net tax, \$209,337 for net tax capacity value, and \$4,550,803 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 1995

COUNTY	NUMBER OF ASMNTS.	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	437	2,127,000	12,442	17,727	30,169	16,890	1,930	3,482	17,228	50	39,580	3,697	35,883
ANOKA	4,367	58,138,500	570,309	24,495	594,804	194,871	116,357	4,355	371,114	30,854	717,551	0	717,551
BECKER	806	5,927,800	45,570	29,035	74,605	43,837	6,318	5,995	47,024	560	103,734	0	103,734
BELTRAMI	1,354	11,461,000	87,990	57,720	145,710	92,772	7,179	15,242	93,653	771	209,617	0	209,617
BENTON	847	7,402,300	62,954	25,465	88,419	44,221	13,757	4,055	55,455	388	117,876	0	117,876
BIG STONE	67	319,300	2,043	2,329	4,372	2,299	1,078	231	2,061	125	5,794	0	5,794
BLUE EARTH	1,433	11,599,300	104,472	26,312	130,784	50,820	28,150	3,871	79,343	277	162,461	0	162,461
BROWN	453	3,210,000	28,889	7,159	36,048	12,978	9,439	517	19,735	355	43,024	0	43,024
CARLTON	356	2,421,000	21,516	6,192	27,708	16,422	7,001	1,732	17,477	1,215	43,847	0	43,847
CARVER	977	10,683,000	97,492	21,168	118,660	55,763	19,034	1,398	86,381	4,966	167,542	0	167,542
CASS	749	5,600,300	21,850	68,693	90,543	35,336	2,118	8,937	53,487	121	99,999	0	99,999
CHIPPEWA	177	915,900	6,572	5,957	12,529	5,418	4,069	309	8,638	54	18,488	0	18,488
CHISAGO	952	9,128,100	83,677	17,153	100,830	56,054	20,978	4,346	60,907	181	142,466	0	142,466
CLAY	898	5,323,700	46,023	16,607	62,630	31,931	16,427	855	42,763	1,072	93,048	0	93,048
CLEARWATER	173	1,123,600	10,388	1,833	12,221	7,170	1,329	976	6,620	225	16,320	0	16,320
COOK	67	575,600	4,597	2,456	7,053	3,355	307	92	2,892	441	7,087	2,753	4,334
COTTONWOOD	35	73,700	579	363	942	424	27	78	578	1	1,108	0	1,108
CROW WING	1,656	11,010,700	67,429	86,281	153,710	48,263	19,807	6,472	88,444	971	163,957	8,010	155,947
DAKOTA	3,443	39,920,700	332,414	153,104	485,518	135,883	118,603	711	346,497	17,694	619,388	0	619,388
DODGE	423	3,820,800	34,163	9,026	43,189	16,258	14,495	1,494	22,197	0	54,444	0	54,444
DOUGLAS	724	5,133,500	34,139	36,066	70,205	31,381	8,239	6,143	42,770	493	89,026	0	89,026
FARIBAULT	85	360,500	2,507	2,568	5,075	1,705	1,488	189	2,903	10	6,295	0	6,295
FILLMORE	273	1,966,100	16,927	6,222	23,149	9,735	6,822	2,159	13,456	0	32,172	0	32,172
FREEBORN	290	1,601,400	12,571	7,930	20,501	8,633	3,659	329	12,613	1	25,235	0	25,235
GOODHUE	1,028	9,860,800	81,929	34,631	116,560	27,831	30,232	5,977	69,312	958	134,310	0	134,310
GRANT	73	424,200	3,337	1,958	5,295	2,410	1,583	258	3,328	17	7,596	0	7,596
HENNEPIN	1,183	7,367,210	62,611	25,256	87,867	32,868	23,399	0	53,978	3,781	114,026	0	114,026
HOUSTON	389	2,715,000	25,282	4,167	29,449	14,491	8,637	1,575	17,396	61	42,160	0	42,160
HUBBARD	292	2,481,800	15,215	20,027	35,242	12,774	504	4,131	21,640	135	39,184	0	39,184
ISANTI	496	6,079,500	55,677	11,048	66,725	41,738	20,650	4,188	37,571	181	104,328	0	104,328

TABLE 57
MANUFACTURED HOME VALUES, TAXES AND CREDITS
TAXES PAYABLE 1995

COUNTY	NUMBER OF ASMNTS.	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	864	6,478,700	52,241	26,093	78,334	34,509	11,741	7,331	40,994	1,585	96,160	38,808	57,352
JACKSON	150	418,500	2,457	3,596	6,053	2,561	447	417	3,689	26	7,140	0	7,140
KANABEC	507	4,138,600	29,241	27,139	56,380	41,501	4,052	3,643	33,260	156	82,612	0	82,612
KANDIYOHI	1,051	5,504,000	37,776	37,139	74,915	31,587	6,193	4,292	51,663	295	94,030	0	94,030
KITTSON	82	589,700	4,894	2,242	7,136	1,750	1,971	341	4,956	94	9,112	0	9,112
KOOCHICHING	309	2,367,200	20,583	6,937	27,520	11,839	7,846	299	15,322	295	35,601	18	35,583
LAC QUI PARLE	40	182,100	1,322	1,148	2,470	891	389	121	1,303	34	2,738	0	2,738
LAKE	76	493,800	3,750	2,610	6,360	5,117	843	468	4,377	95	10,900	3,719	7,181
LAKE/WOODS	555	3,997,300	12,368	56,249	68,617	41,248	455	7,459	46,968	264	96,394	0	96,394
LE SUEUR	446	2,654,500	20,525	12,200	32,725	14,726	7,400	2,012	21,232	64	45,434	0	45,434
LINCOLN	49	248,700	1,745	1,711	3,456	1,980	323	238	1,944	41	4,526	0	4,526
LYON	280	1,725,300	10,794	14,853	25,647	9,595	8,344	146	13,150	99	31,334	0	31,334
MCLEOD	619	5,876,700	53,505	12,031	65,536	29,539	21,960	1,821	38,949	266	92,535	0	92,535
MAHNOMEN	85	624,200	4,765	3,173	7,938	7,307	599	537	4,219	249	12,911	0	12,911
MARSHALL	219	1,477,500	13,254	3,426	16,680	4,297	3,389	694	10,367	375	19,122	0	19,122
MARTIN	199	1,077,300	9,831	1,868	11,699	3,576	3,478	223	7,220	27	14,524	0	14,524
MEEKER	480	3,711,100	31,250	12,885	44,135	18,630	5,710	5,447	28,680	149	58,616	0	58,616
MILLE LAC	522	4,234,000	31,564	22,124	53,688	43,796	8,011	3,035	35,961	147	90,950	0	90,950
MORRISON	468	2,854,600	24,042	9,859	33,901	19,587	5,584	2,548	19,217	184	47,120	0	47,120
MOWER	337	3,095,900	28,993	4,533	33,526	15,524	7,316	1,078	21,197	314	45,429	0	45,429
MURRAY	82	489,300	3,398	3,034	6,432	2,495	857	429	3,637	13	7,431	0	7,431
NICOLLET	545	4,504,400	40,654	9,728	50,382	24,320	12,648	544	32,874	101	70,487	0	70,487
NOBLES	211	1,382,300	11,147	6,136	17,283	5,151	4,894	206	9,795	277	20,323	0	20,323
NORMAN	78	523,900	4,542	1,605	6,147	2,432	1,455	223	4,122	200	8,432	0	8,432
OLMSTED	1,890	18,994,350	177,719	27,716	205,435	80,244	35,610	10,754	133,194	0	259,802	0	259,802
OTTERTAIL	1,334	7,592,200	50,825	52,942	103,767	41,497	8,667	11,728	63,494	1,622	127,008	0	127,008
PENNINGTON	555	4,252,900	36,732	13,388	50,120	31,723	14,762	1,435	35,232	898	84,050	0	84,050
PINE	1,102	8,869,800	42,680	114,937	157,617	75,529	12,594	12,337	96,149	5,623	202,232	0	202,232
PIPESTONE	60	436,000	3,678	1,569	5,247	3,232	1,465	88	2,626	9	7,420	0	7,420
POLK	569	3,629,600	29,430	15,165	44,595	19,028	11,598	2,205	26,089	1,452	60,372	0	60,372

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TABLE 57
MANUFACTURED HOME VALUES, TAXES AND CREDITS
TAXES PAYABLE 1995

COUNTY	NUMBER OF ASMNTS.	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	306	902,900	6,221	5,775	11,996	5,872	841	699	8,470	542	16,424	0	16,424
RAMSEY	2,973	33,899,300	313,648	56,938	370,586	166,730	80,178	0	259,812	22,143	528,863	0	528,863
RED LAKE	68	581,300	5,789	99	5,888	2,551	1,871	406	3,799	106	8,733	0	8,733
REDWOOD	160	1,399,500	12,591	3,435	16,026	6,025	4,977	363	9,907	34	21,306	0	21,306
RENVILLE	245	1,751,900	15,747	4,085	19,832	5,986	7,543	703	10,254	256	24,742	0	24,742
RICE	972	7,046,700	60,726	21,628	82,354	28,779	18,129	2,292	63,220	719	113,139	0	113,139
ROCK	61	369,710	2,768	2,139	4,907	1,698	1,032	157	2,735	10	5,632	0	5,632
ROSEAU	963	7,432,700	66,679	16,329	83,008	28,375	7,670	5,765	59,250	1,298	102,358	0	102,358
ST LOUIS	1,865	17,094,620	142,032	64,314	206,346	133,684	47,829	7,654	117,291	2,497	308,955	30,972	277,983
SCOTT	648	6,054,300	53,170	16,789	69,959	35,072	12,647	1,143	50,147	1,891	100,900	0	100,900
SHERBURNE	1,503	10,785,400	38,005	143,074	181,079	40,426	13,301	13,709	102,214	2,047	171,697	0	171,697
SIBLEY	124	1,004,100	8,953	2,504	11,457	6,210	3,474	533	7,001	114	17,332	0	17,332
STEARNS	1,714	11,846,100	90,884	59,404	150,288	57,981	15,396	19,839	99,202	954	193,372	0	193,372
STEELE	371	4,110,900	37,476	8,326	45,802	16,362	6,633	1,676	26,631	148	51,450	0	51,450
STEVENS	52	336,200	2,884	1,102	3,986	1,777	810	105	2,469	7	5,168	0	5,168
SWIFT	120	516,600	3,625	3,280	6,905	3,631	1,945	141	4,391	30	10,138	0	10,138
TODD	565	3,518,000	23,910	24,269	48,179	34,440	5,964	5,212	30,755	989	77,360	0	77,360
TRAVERSE	41	329,200	2,756	1,106	3,862	1,556	1,171	100	2,310	39	5,176	0	5,176
WABASHA	688	5,214,300	33,385	39,240	72,625	39,944	13,323	3,968	43,823	480	101,538	0	101,538
WADENA	234	920,800	7,004	5,046	12,050	9,777	2,641	951	9,222	21	22,612	0	22,612
WASECA	312	2,077,600	17,602	7,419	25,021	12,748	5,245	834	15,223	53	34,103	0	34,103
WASHINGTON	1,472	11,926,200	99,381	46,054	145,435	44,360	49,921	246	101,459	9,661	205,647	0	205,647
WATONWAN	131	1,040,900	4,690	12,930	17,620	8,979	7,627	161	10,276	39	27,082	0	27,082
WILKIN	156	1,340,700	11,663	4,015	15,678	7,370	3,067	326	8,044	371	19,178	0	19,178
WINONA	974	8,323,700	75,702	16,826	92,528	37,502	15,594	9,349	50,321	824	113,590	0	113,590
WRIGHT	2,188	22,921,800	216,682	25,940	242,622	74,453	63,371	5,640	156,181	2,111	301,756	0	301,756
YELLOW MED	100	406,500	2,954	2,560	5,514	3,002	1,454	312	3,260	226	8,254	0	8,254
TOTALS	57,273	494,348,690	4,104,196	1,831,610	5,935,806	2,495,032	1,117,871	254,480	3,767,008	128,522	7,762,913	87,977	7,674,936

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TABLE 58
COMPARISON OF 1994 AND 1995 MANUFACTURED HOME MARKET VALUE,
TOTAL TAX CAPACITY AND NET TAX BY COUNTY

COUNTY	TAXABLE MARKET VALUE			TOTAL TAX CAPACITY			NET TAX PAYABLE		
	1994	1995	PERCENT CHANGE	1994	1995	PERCENT CHANGE	1994	1995	PERCENT CHANGE
AITKIN	2,043,300	2,127,000	4.10%	28,773	30,169	4.85%	33,746	35,883	6.33%
ANOKA	55,612,400	58,138,500	4.54%	573,169	594,804	3.77%	669,692	717,551	7.15%
BECKER	5,332,000	5,927,800	11.17%	65,207	74,605	14.41%	85,455	103,734	21.39%
BELTRAMI	10,518,300	11,461,000	8.96%	131,143	145,710	11.11%	180,436	209,617	16.17%
BENTON	7,187,700	7,402,300	2.99%	81,048	88,419	9.09%	103,625	117,876	13.75%
BIG STONE	297,900	319,300	7.18%	4,326	4,372	1.06%	5,222	5,794	10.95%
BLUE EARTH	11,066,600	11,599,300	4.81%	124,936	130,784	4.68%	155,030	162,461	4.79%
BROWN	3,068,600	3,210,000	4.61%	34,202	36,048	5.40%	40,955	43,024	5.05%
CARLTON	2,524,300	2,421,000	-4.09%	30,631	27,708	-9.54%	47,115	43,847	-6.94%
CARVER	11,152,600	10,683,000	-4.21%	123,887	118,660	-4.22%	160,413	167,542	4.44%
CASS	5,174,900	5,600,300	8.22%	84,528	90,543	7.12%	96,907	99,999	3.19%
CHIPPEWA	865,200	915,900	5.86%	11,606	12,529	7.95%	15,912	18,488	16.19%
CHISAGO	9,068,800	9,128,100	0.65%	101,898	100,830	-1.05%	142,681	142,466	-0.15%
CLAY	4,829,300	5,323,700	10.24%	56,698	62,630	10.46%	77,474	93,048	20.10%
CLEARWATER	932,200	1,123,600	20.53%	10,412	12,221	17.37%	14,814	16,320	10.17%
COOK	433,600	575,600	32.75%	5,273	7,053	33.76%	3,372	4,334	28.53%
COTTONWOOD	98,400	73,700	-25.10%	1,229	942	-23.35%	1,546	1,108	-28.33%
CROW WING	10,231,500	11,010,700	7.62%	142,616	153,710	7.78%	143,590	155,947	8.61%
DAKOTA	40,848,900	39,920,700	-2.27%	515,735	485,518	-5.86%	636,120	619,388	-2.63%
DODGE	3,449,300	3,820,800	10.77%	38,767	43,189	11.41%	47,128	54,444	15.52%
DOUGLAS	4,550,300	5,133,500	12.82%	61,841	70,205	13.53%	75,637	89,026	17.70%
FARIBAUT	438,300	360,500	-17.75%	6,277	5,075	-19.15%	7,523	6,295	-16.32%
FILLMORE	1,911,000	1,966,100	2.88%	22,427	23,149	3.22%	30,985	32,172	3.83%
FREEBORN	1,563,400	1,601,400	2.43%	20,213	20,501	1.42%	24,203	25,235	4.26%
GOODHUE	9,495,300	9,860,800	3.85%	111,179	116,560	4.84%	127,032	134,310	5.73%
GRANT	385,000	424,200	10.18%	4,863	5,295	8.88%	6,944	7,596	9.39%
HENNEPIN	7,753,900	7,367,210	-4.99%	94,419	87,867	-6.94%	123,097	114,026	-7.37%
HOUSTON	2,760,600	2,715,000	-1.65%	30,202	29,449	-2.49%	43,458	42,160	-2.99%
HUBBARD	2,043,100	2,481,800	21.47%	28,405	35,242	24.07%	31,354	39,184	24.97%
ISANTI	5,787,400	6,079,500	5.05%	65,602	66,725	1.71%	96,778	104,328	7.80%

TABLE 58
COMPARISON OF 1994 AND 1995 MANUFACTURED HOME MARKET VALUE,
TOTAL TAX CAPACITY AND NET TAX BY COUNTY

COUNTY	TAXABLE MARKET VALUE			TOTAL TAX CAPACITY			NET TAX PAYABLE		
	1994	1995	PERCENT CHANGE	1994	1995	PERCENT CHANGE	1994	1995	PERCENT CHANGE
ITASCA	5,475,600	6,478,700	18.32%	65,822	78,334	19.01%	47,596	57,352	20.50%
JACKSON	463,900	418,500	-9.79%	6,360	6,053	-4.83%	7,452	7,140	-4.19%
KANABEC	3,633,700	4,138,600	13.89%	47,765	56,380	18.04%	71,366	82,612	15.76%
KANDIYOHI	5,568,200	5,504,000	-1.15%	76,404	74,915	-1.95%	91,408	94,030	2.87%
KITTSOON	624,300	589,700	-5.54%	7,618	7,136	-6.33%	9,768	9,112	-6.72%
KOOCHICHING	2,205,200	2,367,200	7.35%	26,061	27,520	5.60%	34,728	35,583	2.46%
LAC QUI PARL	226,000	182,100	-19.42%	2,922	2,470	-15.47%	3,292	2,738	-16.83%
LAKE	491,200	493,800	0.53%	6,369	6,360	-0.14%	7,145	7,181	0.50%
LAKE OF WOOD	3,789,400	3,997,300	5.49%	63,737	68,617	7.66%	87,555	96,394	10.10%
LE SUEUR	2,513,500	2,654,500	5.61%	32,181	32,725	1.69%	44,752	45,434	1.52%
LINCOLN	299,300	248,700	-16.91%	3,896	3,456	-11.29%	5,362	4,526	-15.59%
LYON	1,629,000	1,725,300	5.91%	24,477	25,647	4.78%	28,982	31,334	8.12%
MCLEOD	5,681,900	5,876,700	3.43%	64,759	65,536	1.20%	90,372	92,535	2.39%
MAHNOMEN	530,900	624,200	17.57%	6,494	7,938	22.24%	10,293	12,911	25.43%
MARSHALL	1,485,300	1,477,500	-0.53%	17,208	16,680	-3.07%	19,186	19,122	-0.33%
MARTIN	1,079,100	1,077,300	-0.17%	12,100	11,699	-3.31%	14,028	14,524	3.54%
MEEKER	3,546,000	3,711,100	4.66%	41,435	44,135	6.52%	53,748	58,616	9.06%
MILLE LAC	3,761,700	4,234,000	12.56%	48,455	53,688	10.80%	82,592	90,950	10.12%
MORRISON	3,216,400	2,854,600	-11.25%	37,970	33,901	-10.72%	54,604	47,120	-13.71%
MOWER	2,832,600	3,095,900	9.30%	30,996	33,526	8.16%	42,338	45,429	7.30%
MURRAY	460,600	489,300	6.23%	6,043	6,432	6.44%	6,439	7,431	15.41%
NICOLLET	4,021,500	4,504,400	12.01%	45,380	50,382	11.02%	64,086	70,487	9.99%
NOBLES	1,261,800	1,382,300	9.55%	15,608	17,283	10.73%	18,102	20,323	12.27%
NORMAN	450,000	523,900	16.42%	5,415	6,147	13.52%	7,077	8,432	19.15%
OLMSTED	18,078,550	18,994,350	5.07%	195,207	205,435	5.24%	247,282	259,802	5.06%
OTTERTAIL	7,007,500	7,592,200	8.34%	95,278	103,767	8.91%	115,627	127,008	9.84%
PENNINGTON	3,847,000	4,252,900	10.55%	45,240	50,120	10.79%	75,288	84,050	11.64%
PINE	7,274,000	8,869,800	21.94%	132,395	157,617	19.05%	157,820	202,232	28.14%
PIPESTONE	338,800	436,000	28.69%	4,107	5,247	27.76%	5,710	7,420	29.95%
POLK	3,584,400	3,629,600	1.26%	43,502	44,595	2.51%	57,567	60,372	4.87%

TABLE 58
COMPARISON OF 1994 AND 1995 MANUFACTURED HOME MARKET VALUE,
TOTAL TAX CAPACITY AND NET TAX BY COUNTY

COUNTY	TAXABLE MARKET VALUE			TOTAL TAX CAPACITY			NET TAX PAYABLE		
	1994	1995	PERCENT CHANGE	1994	1995	PERCENT CHANGE	1994	1995	PERCENT CHANGE
POPE	880,700	902,900	2.52%	11,756	11,996	2.04%	15,483	16,424	6.08%
RAMSEY	32,456,000	33,899,300	4.45%	352,385	370,586	5.17%	482,640	528,863	9.58%
RED LAKE	525,500	581,300	10.62%	5,516	5,888	6.74%	7,983	8,733	9.39%
REDWOOD	1,552,800	1,399,500	-9.87%	17,865	16,026	-10.29%	24,408	21,306	-12.71%
RENVILLE	1,859,400	1,751,900	-5.78%	21,094	19,832	-5.98%	25,436	24,742	-2.73%
RICE	6,904,000	7,046,700	2.07%	79,952	82,354	3.00%	104,090	113,139	8.69%
ROCK	446,500	369,710	-17.20%	5,325	4,907	-7.85%	5,862	5,632	-3.92%
ROSEAU	6,964,700	7,432,700	6.72%	77,615	83,008	6.95%	90,080	102,358	13.63%
ST LOUIS	15,977,200	17,094,620	6.99%	194,837	206,346	5.91%	266,497	277,983	4.31%
SCOTT	5,903,000	6,054,300	2.56%	69,946	69,959	0.02%	97,273	100,900	3.73%
SHERBURNE	3,169,500	10,785,400	240.29%	42,882	181,079	322.27%	45,520	171,697	277.19%
SIBLEY	997,500	1,004,100	0.66%	11,289	11,457	1.49%	16,448	17,332	5.37%
STEARNS	11,401,000	11,846,100	3.90%	147,792	150,288	1.69%	185,802	193,372	4.07%
STEELE	3,936,100	4,110,900	4.44%	44,684	45,802	2.50%	47,390	51,450	8.57%
STEVENS	416,500	336,200	-19.28%	4,728	3,986	-15.69%	6,339	5,168	-18.47%
SWIFT	535,200	516,600	-3.48%	6,861	6,905	0.64%	9,984	10,138	1.54%
TODD	3,210,600	3,518,000	9.57%	45,860	48,179	5.06%	72,072	77,360	7.34%
TRAVERSE	356,500	329,200	-7.66%	4,067	3,862	-5.04%	5,134	5,176	0.82%
WABASHA	4,990,800	5,214,300	4.48%	72,632	72,625	-0.01%	102,304	101,538	-0.75%
WADENA	991,700	920,800	-7.15%	13,549	12,050	-11.06%	23,854	22,612	-5.21%
WASECA	1,874,200	2,077,600	10.85%	22,413	25,021	11.64%	29,500	34,103	15.60%
WASHINGTON	15,091,000	11,926,200	-20.97%	161,661	145,435	-10.04%	202,778	205,647	1.41%
WATONWAN	585,000	1,040,900	77.93%	8,764	17,620	101.05%	12,682	27,082	113.55%
WILKIN	1,275,000	1,340,700	5.15%	14,320	15,678	9.48%	16,584	19,178	15.64%
WINONA	7,675,700	8,323,700	8.44%	85,171	92,528	8.64%	104,352	113,590	8.85%
WRIGHT	22,689,500	22,921,800	1.02%	236,684	242,622	2.51%	294,468	301,756	2.47%
YELLOW MEDICINE	433,900	406,500	-6.31%	5,527	5,514	-0.24%	7,550	8,254	9.32%
STATEWIDE TOTALS	469,900,950	494,348,690	5.20%	5,587,891	5,935,806	6.23%	7,092,322	7,674,936	8.21%

TABLE 59
MANUFACTURED HOME HOMESTEAD AND AGRICULTURAL CREDIT AID
(MH HACA) BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1995

<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	7,000	540	1,572	7,751	0	16,863
ANOKA	257,151	114,751	2,071	482,503	11,113	867,589
BECKER	17,130	4,246	3,296	24,117	149	48,938
BELTRAMI	39,745	4,785	5,273	51,056	212	101,071
BENTON	32,046	3,602	2,153	39,755	0	77,556
BIG STONE	1,837	2,105	62	2,000	35	6,039
BLUE EARTH	34,857	24,930	2,610	65,635	467	128,499
BROWN	8,281	5,973	466	14,731	64	29,515
CARLTON	15,488	5,650	2,104	16,625	708	40,575
CARVER	62,798	20,855	877	93,653	253	178,436
CASS	12,283	879	3,041	16,596	0	32,799
CHIPPEWA	5,626	2,431	454	5,834	0	14,345
CHISAGO	52,304	19,190	2,516	67,770	0	141,780
CLAY	30,856	18,144	687	52,119	1,725	103,531
CLEARWATER	4,157	301	450	3,944	0	8,852
COOK	1,993	262	58	1,267	0	3,580
COTTONWOOD	1,160	401	211	2,053	0	3,825
CROW WING	25,551	12,349	3,108	36,000	528	77,536
DAKOTA	175,343	163,026	1,039	454,726	1,853	795,987
DODGE	8,704	7,046	862	12,608	0	29,220
DOUGLAS	16,226	5,989	2,305	23,629	92	48,241
FARIBAULT	2,155	2,039	198	3,099	0	7,491
FILLMORE	7,178	6,963	1,858	8,454	0	24,453
FREEBORN	6,720	3,480	383	7,672	0	18,255
GOODHUE	17,299	20,507	3,330	52,970	705	94,811
GRANT	2,514	1,645	223	4,720	0	9,102
HENNEPIN	45,145	23,567	0	42,846	3,631	115,189
HOUSTON	15,355	8,598	1,739	17,793	0	43,485
HUBBARD	7,836	206	1,677	8,802	0	18,521
ISANTI	36,914	8,121	3,783	33,545	0	82,363
ITASCA	27,441	7,459	3,671	26,912	360	65,843
JACKSON	2,380	1,335	443	2,453	0	6,611
KANABEC	22,864	3,407	1,626	20,050	418	48,365
KANDIYOHI	28,549	8,163	2,893	29,901	495	70,001
KITSON	2,096	1,744	355	5,770	5	9,970

TABLE 59
MANUFACTURED HOME HOMESTEAD AND AGRICULTURAL CREDIT AID
(MH HACA) BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1995

<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	10,058	1,903	3	11,494	0	23,458
LAC QUI PARLE	1,134	854	200	1,646	23	3,857
LAKE	3,074	572	270	1,694	0	5,610
LAKE OF WOOD	7,664	973	1,217	6,597	0	16,451
LE SUEUR	11,417	4,016	1,137	15,162	0	31,732
LINCOLN	1,557	407	195	1,342	30	3,531
LYON	6,183	4,782	76	10,854	59	21,954
MCLEOD	30,411	25,562	1,665	50,989	130	108,757
MAHNOMEN	1,240	276	124	1,930	0	3,570
MARSHALL	4,124	2,240	807	9,169	321	16,661
MARTIN	6,394	5,709	440	13,887	0	26,430
MEEKER	14,246	9,262	2,916	28,944	0	55,368
MILLE LACS	17,148	4,807	1,512	29,428	0	52,895
MORRISON	19,450	5,527	2,230	21,390	73	48,670
MOWER	9,806	5,055	895	10,327	67	26,150
MURRAY	1,524	1,246	252	1,792	63	4,877
NICOLLET	20,732	15,458	830	23,180	0	60,200
NOBLES	3,101	2,745	104	5,437	75	11,462
NORMAN	1,954	1,643	145	3,228	365	7,335
OLMSTED	74,384	25,197	8,590	95,259	0	203,430
OTTER TAIL	24,087	6,647	5,646	32,064	879	69,323
PENNINGTON	12,622	7,418	705	15,767	1,991	38,503
PINE	20,311	3,300	3,310	23,959	0	50,880
PIPESTONE	2,427	1,102	176	3,016	0	6,721
POLK	16,103	10,535	2,089	22,353	208	51,288
POPE	4,550	510	794	6,170	385	12,409
RAMSEY	146,376	59,527	0	283,684	82,185	571,772
RED LAKE	2,493	1,050	294	2,541	0	6,378
REDWOOD	3,221	2,734	165	6,312	0	12,432
RENVILLE	5,258	4,943	653	7,688	0	18,542
RICE	23,337	15,376	1,515	43,460	619	84,307
ROCK	2,050	528	403	2,011	0	4,992
ROSEAU	20,047	4,348	3,186	47,493	1,014	76,088
ST LOUIS	81,635	30,604	4,603	65,644	476	182,962
SCOTT	35,732	10,065	2,955	52,684	380	101,816

TABLE 59
MANUFACTURED HOME HOMESTEAD AND AGRICULTURAL CREDIT AID
(MH HACA) BY COUNTY BY TYPE OF GOVERNMENTAL UNIT
TAXES PAYABLE 1995

<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	7,995	5,609	1,555	39,169	106	54,434
SIBLEY	6,073	3,829	640	6,739	56	17,337
STEARNS	45,229	27,888	11,255	88,478	1,217	174,067
STEELE	11,880	8,285	1,436	18,834	0	40,435
STEVENS	2,602	1,336	147	2,563	0	6,648
SWIFT	3,127	1,772	279	4,352	54	9,584
TODD	20,637	5,614	2,680	21,943	157	51,031
TRAVERSE	1,032	1,084	43	1,023	249	3,431
WABASHA	18,054	10,296	2,875	24,879	5	56,109
WADENA	11,435	1,805	1,086	9,598	3	23,927
WASECA	8,284	4,258	507	10,721	0	23,770
WASHINGTON	43,549	26,004	210	63,414	3,896	137,073
WATONWAN	3,234	1,976	83	4,108	0	9,401
WILKIN	5,809	3,594	125	8,638	0	18,166
WINONA	32,693	15,024	6,161	48,036	59	101,973
WRIGHT	71,519	68,038	7,659	165,844	3,861	316,921
YELLOW MEDICINE	3,611	2,512	392	5,240	0	11,755
STATEWIDE TOTALS	1,977,595	980,534	144,629	3,221,533	121,819	6,446,110